

M E M O R A N D U M

December 22, 1997

TO: DIVISION OF APPEALS
 DIVISION OF AUDITING AND FINANCIAL ANALYSIS
 DIVISION OF COMMUNICATIONS
 DIVISION OF ELECTRIC AND GAS
 DIVISION OF RESEARCH
 DIVISION OF WATER AND WASTEWATER
 DIVISION OF LEGAL SERVICES

FROM: DIVISION OF RECORDS AND REPORTING (SANDERS)

RE: CONFIDENTIALITY OF CERTAIN INFORMATION

DOCUMENT NO: 13098-97

DESCRIPTION: 11/97 Schedules A-1 supporting detail
supplement, Schedule A-3, Schedule A-4, and gas invoices
from suppliers other than Enron and FL Gas Transmiss. Corp.

SOURCE: Florida Public Utilities Company

DOCKET NO. 970003-GU

The above material was received with a request for confidentiality (attached). Please prepare a recommendation for the attorney assigned to the case by completing the section below and forwarding a copy of this memorandum, together with a brief memorandum supporting your recommendation, to the attorney. Copies of your recommendation should also be provided to the Division of Records and Reporting and to the Division of Appeals.

Please read each of the following and check if applicable.

The document(s) is (are), in fact, what the utility asserts it (them) to be.

The utility has provided enough details to perform a reasoned analysis of its request.

Exhibit "A"

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 970003-GU

Justification for Confidentiality of November 1997 Schedules:

<u>SCHEDULES</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
A-1 Supporting Detail	4A	9-16	VENDOR INVOICE, CREDIT, CHECK, OR IDENTIFYING NUMBER INVOICE AMOUNT CLASSIFICATION BREAKDOWN	(1,3) (1,3) (1,3) (1,3) (1,3)
A-3	6	1-72	PURCHASED FROM, SYSTEM SUPPLY, END USE, TOTAL PURCHASED COMMODITY COST/THIRD PARTY OTHER CHARGE ACA/GRI/FUEL, TOTAL CENTS PER THERM	(1) (1) (1) (1) (1) (1,2) (1)
A-4	7	1-27	PRODUCER NAME, RECEIPT POINT, GROSS AMOUNT, NET AMOUNT, MONTHLY GROSS, MONTHLY NET, WELLHEAD PRICE, CITYGATE PRICE	(1) (1) (1) (1) (1) (1) (1) (1,2)

(1) The information contained within these columns represent negotiated gas supply packages purchased from suppliers other than Florida Gas Transmission Company. These prices vary based on the operational flexibility of each contract. These data contain the names of gas suppliers from whom FPU is purchasing gas supplies. Release of supplier names would be detrimental to the interests of FPU and its customers since it would provide a competitor with a list of FPU's suppliers. These data also contain information concerning volumes purchased and costs by gas supply source. Releasing such information could provide competing gas suppliers with an advantage over FPU. Suppliers may be less likely to make price concessions. Release of such information has the potential to lead to inflated price fixing by gas suppliers. Potentially, release of the aforementioned information may result in higher gas costs which would have to be passed along to FPU's customers. This information is contractual information which, if made public, "would impair the efforts of [Florida Public Utilities Company] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes.

(2) These data, specifically the fuel cost, is a function of the cost of gas paid by FPU to its gas suppliers. Release of such information would enable a third party to compute FPU's cost of gas by supplier. This information is contractual information which, if made public, "would impair the efforts of [Florida Public Utilities Company] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes.

(3) This additional form was requested by Staff to assist them and is not normally required as part of the PGA filing.

DOCUMENT NUMBER DATE
13098 DEC 22 5

FPSC-RECORDS/REPORTING

Exhibit "A" (con't)

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 970003-GU

Justification for Confidentiality of November 1997 Gas Purchase Invoices and related information and/or transactions:

<u>ITEMS</u>	<u>PAGES</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
GAS INVOICES	18-23	1-80	ALL	(3)

(3) It is necessary to keep all natural gas supply invoices and related transactions confidential with the exception of the Florida Gas Transmission Company invoices and transactions. The identity of the individual gas suppliers could be determined by any person familiar with the format, fonts and/or type sizes used by each gas supplier in constructing their invoices. As such, Florida Public Utilities is petitioning to keep every element of all gas supply invoices, with the exception of Florida Gas Transmission invoices, confidential. These invoices contain the following data which must be kept confidential to comply with the terms of the Company's gas supply contracts: the suppliers' identities, the period(s) the gas supply invoice(s) are for, the suppliers' account number(s) identifying FPU, the invoice number(s), the invoice date(s), payment due date(s), description(s) of service(s) provided, the pipeline(s) to which the gas was delivered, the amount(s) of gas delivered to the Company or to FGT for the Company's account detailed by FGT zone and/or receipt point name(s) and/or meter number(s) and/or upstream pipeline(s) name(s), the corresponding volumes and unit prices, the sub-totals of the charges, price computation methodologies based on contract terms between supplier(s) and FPU, the total invoice amount(s), payment instructions, suppliers' accounting and/or gas control representative(s) name(s) and telephone number(s). Release of any or all of the above data would be detrimental to the interests of FPU and its customers since it would provide a competitor with a list of FPU's suppliers. Releasing such information could provide competing gas suppliers with an advantage over FPU. Suppliers may be less likely to make price concessions. Release of such information has the potential to lead to inflated price fixing by gas suppliers. Potentially, release of the aforementioned information may result in higher gas costs which would have to be passed along to FPU's customers. Furthermore, Florida Public Utilities Company is contractually obligated to keep confidential all material terms of its gas supply agreements and transactions between its gas suppliers and the Company. Each gas invoices represent negotiated gas supply packages purchased from suppliers other than Florida Gas Transmission Company. These prices vary based on the operational flexibility of each contract.

Exhibit "A" (con't)

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 970003-GU

Justification for Confidentiality of November 1997 Imbalances Resolutions:

<u>ITEMS</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
IMBALANCE RESOLUTION(S):	24	1-80	ALL	4
	25	13-18	A-C	4
	25	25	F-H	4
	25	27	F&H	4
	25	34	A-C	4
	25	39	A-C	4

(4) The item represents transaction by Florida Public Utilities Company and affects it's PGA for imbalances traded and as an alternative to Florida Gas Transmission Company's cash out program. Transactions of these types are with other pipeline customers. For competitive purposes only, FPU must be assured that no other pipeline customer will be able to ascertain the parties involved in this transaction with FPU nor the prices of the components of such transactions nor the quantities involved in this transaction. Otherwise future transactions of this type may be put at undue risk. This information is contractual information which, if made public, "would impair the efforts of [Florida Public Utilities Company] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes.

002
 FLA PUBLIC UTILS
 MON 14:40 FAX 1 561 833 8562
 12/22/97

**COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
 OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
 ESTIMATED FOR THE PERIOD OF: APRIL 1997 THROUGH MARCH 1998**

	CURRENT MONTH: NOVEMBER 1997				PERIOD TO DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline)	12,817	5,870	7,047	120.05	76,326	93,152	(16,826)	(18.06)	
2 NO NOTICE SERVICE	5,487	7,831	(2,344)	(29.93)	29,586	32,248	(2,663)	(8.26)	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	1,385,212	1,101,434	283,778	25.78	6,763,150	8,158,381	(1,395,231)	(17.08)	
5 DEMAND	558,118	660,667	(102,549)	(15.52)	2,590,215	2,677,292	(87,077)	(3.26)	
6 OTHER	16,084	0	16,084	100.00	16,084	0	16,084	ERR	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	
8 DEMAND	0	0	0	0.00	0	0	0	0.00	
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
10 Second Prior Month Purchase Adj. OPTIONAL	0	0	0	0.00	0	0	0	0.00	
11 TOTAL COST (1-2+3+4+5+6+10)-(7+8+9)	1,977,818	1,775,802	202,016	11.38	9,475,380	11,159,073	(1,683,713)	(15.09)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	2,527	3,195	(668)	(20.91)	23,854	20,082	3,572	17.79	
14 TOTAL THERM SALES	1,695,896	1,312,252	383,744	29.24	10,300,300	8,554,361	1,745,939	20	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	4,189,280	3,267,790	921,500	28.20	29,017,580	24,731,000	4,286,580	17.33	
16 NO NOTICE SERVICE	830,000	930,000	(100,000)	(11.94)	3,830,000	3,830,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	4,189,280	3,267,790	921,500	28.20	26,874,110	24,731,000	2,143,110	8.67	
19 DEMAND	6,834,000	5,834,000	1,000,000	17.14	40,754,970	34,735,870	6,019,100	17.33	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	
22 DEMAND	0	0	0	0.00	0	0	0	0.00	
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (+7+18+20)-(21+23)	4,189,280	3,267,790	921,500	28.20	26,874,110	24,731,000	2,143,110	8.67	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	5,886	5,870	(16)	(0.27)	62,273	44,450	17,823	40.10	
27 TOTAL THERM SALES (24-26 Estimated Only)	4,808,736	3,261,920	1,546,816	47.42	44,270,478	24,686,650	19,583,828	79.33	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.308	0.180	0.128	71.11	0.263	0.377	(0.114)	(30.24)	
29 NO NOTICE SERVICE (2/16)	0.590	0.842	(0.252)	(29.93)	0.772	0.842	(0.070)	(8.31)	
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
31 COMMODITY (Other) (4/18)	33.066	33.706	(0.640)	(1.90)	25.166	32.980	(7.814)	(23.69)	
32 DEMAND (5/19)	8.187	11.726	(3.539)	(30.35)	6.358	8.288	(1.927)	(23.26)	
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
LESS END-USE CONTRACT									
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
37 TOTAL COST OF PURCHASES (11/24)	47.211	54.343	(7.132)	(13.12)	35.258	45.122	(9.864)	(21.86)	
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
39 COMPANY USE (13/26)	43.088	54.429	(11.343)	(20.84)	37.984	45.179	(7.195)	(15.93)	
40 TOTAL COST OF THERM SOLD (14/27)	41.130	54.440	(13.310)	(24.45)	21.403	45.203	(23.800)	(52.65)	
41 TRUE-UP (E-2)	2.768	2.768	0.000	0.00	2.768	2.768	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	43.898	57.208	(13.310)	(23.27)	24.171	47.971	(23.800)	(49.61)	
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	44.06306	57.42310	(13.360)	(23.27)	24.26188	48.15137	(23.889)	(49.61)	
45 PGA FACTOR ROUNDED TO NEAREST .001	44.063	57.423	(13.360)	(23.27)	24.262	48.151	(23.889)	(49.61)	

COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1997 Through MARCH 1998

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE			
	NOVEMBER 1997		DIFFERENCE		NOVEMBER 1997		DIFFERENCE	
	ACTUAL	REVISED ESTIMATE	AMOUNT	%	ACTUAL	REVISED ESTIMATE	AMOUNT	%
1 COMMODITY (Pipeline)	12,917	5,870	7,047	120.05	76,326	93,152	(16,826)	(18.06)
2 NO NOTICE SERVICE	5,487	7,831	(2,344)	(29.93)	29,586	32,248	(2,663)	(8.26)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	1,385,212	1,101,434	283,778	25.76	6,763,150	6,156,381	(1,393,231)	(17.08)
5 DEMAND	556,118	660,667	(102,549)	(15.52)	2,590,215	2,877,282	(287,077)	(9.98)
6 OTHER	16,064	0	16,064	100.00	16,064	0	16,064	ERR
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
8 DEMAND	0	0	0	0.00	0	0	0	0.00
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	1,977,818	1,775,802	202,016	11.38	9,475,380	11,159,073	(1,683,713)	(15.1)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	2,527	3,196	(669)	(20.91)	23,654	20,082	3,572	17.79
14 TOTAL THERM SALES	1,685,996	1,312,252	383,744	29.24	10,300,300	8,554,361	1,745,939	20.41
THERMS PURCHASED								
15 COMMODITY (Pipeline)	4,189,290	3,267,790	921,500	28.20	29,017,560	24,731,000	4,286,560	17.33
16 NO NOTICE SERVICE	930,000	930,000	0	0.00	3,830,000	3,830,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	4,189,290	3,267,790	921,500	28.20	26,874,110	24,731,000	2,143,110	8.67
19 DEMAND	6,834,000	5,634,000	1,200,000	21.30	40,754,870	34,735,670	6,019,300	17.33
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
22 DEMAND	0	0	0	0.00	0	0	0	0.00
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	4,189,290	3,267,790	921,500	28.20	26,874,110	24,731,000	2,143,110	8.67
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	5,865	5,670	(195)	(0.09)	62,273	44,450	17,823	40.10
27 TOTAL THERM SALES (24-26 Estimated Only)	4,808,736	3,281,920	1,546,818	47.42	44,270,478	24,666,550	19,583,928	79.33
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.308	0.180	0.128	71.11	0.263	0.377	(0.114)	(30.2)
29 NO NOTICE SERVICE (2/16)	0.590	0.842	(0.252)	(29.93)	0.772	0.842	(0.070)	(8.1)
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other) (4/18)	33.066	33.706	(0.640)	(1.89)	25.166	32.850	(7.614)	(23.69)
32 DEMAND (5/18)	8.167	11.728	(3.559)	(30.35)	6.356	8.283	(1.927)	(23.26)
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES (11/24)	47.211	54.343	(7.132)	(13.12)	35.258	45.122	(9.884)	(21.86)
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	43.086	54.429	(11.343)	(20.84)	37.984	45.179	(7.195)	(15.93)
40 TOTAL COST OF THERM SOLD (11/27)	41.130	54.440	(13.310)	(24.45)	21.403	45.203	(23.800)	(52.65)
41 TRUE-UP (E-2)	2.768	2.768	0.000	0.00	2.768	2.768	0.000	0.00
42 TOTAL COST OF GAS (40+41)	43.898	57.208	(13.310)	(23.27)	24.171	47.971	(23.800)	(49.61)
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	44.06306	57.42310	(13.360)	(23.27)	24.26188	48.15137	(23.889)	(49.61)
45 PGA FACTOR ROUNDED TO NEAREST .001	44.063	57.423	(13.360)	(23.27)	24.262	48.151	(23.889)	(49.61)

004
 FLA PUBLIC UTILS
 MON 14:42 FAX 1 561 833 8562
 12/22/97

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
 OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
 ESTIMATED FOR THE PERIOD OF: APRIL 1997 Through MARCH 1998

SCHEDULE A-1/FLEXDOWN

COST OF GAS PURCHASED	CURRENT MONTH:		NOVEMBER 1997		PERIOD TO DATE				
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
1 COMMODITY (Pipeline)	12,917	6,870	7,047	120.05	76,326	93,152	(16,826)	(18.06)	
2 NO NOTICE SERVICE	5,487	7,831	(2,344)	(29.93)	29,588	32,248	(2,660)	(8.26)	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	1,385,212	1,101,434	283,778	25.78	6,763,150	8,156,381	(1,393,231)	(17.06)	
5 DEMAND	558,118	660,667	(102,549)	(15.52)	2,590,215	2,677,292	(87,077)	(3.36)	
6 OTHER	16,084	0	16,084	100.00	16,084	0	16,084	ERR	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	
8 DEMAND	0	0	0	0.00	0	0	0	0.00	
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	(460,355)	460,355	(100.00)	0	(2,684,830)	2,684,830	(100.00)	
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	1,977,818	1,315,447	662,371	50.35	8,475,380	8,574,443	(99,063)	(1.17)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	2,527	3,195	(668)	(26.91)	23,854	20,882	3,972	17.79	
14 TOTAL THERM SALES	1,895,996	1,312,252	583,744	29.24	10,300,300	8,564,361	1,745,939	20.41	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	4,189,290	3,267,790	921,500	28.20	29,017,560	24,731,000	4,286,560	17.33	
16 NO NOTICE SERVICE	930,000	930,000	0	0.00	3,830,000	3,830,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	4,189,290	3,267,790	921,500	28.20	28,874,110	24,731,000	2,143,110	8.67	
19 DEMAND	6,834,000	5,634,000	1,200,000	21.36	40,754,970	34,735,870	6,019,300	17.33	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	
22 DEMAND	0	0	0	0.00	0	0	0	0.00	
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (+17+18+20)-(21+23)	4,189,290	3,267,790	921,500	28.20	28,874,110	24,731,000	2,143,110	8.67	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	5,865	5,879	(14)	(0.24)	62,273	44,450	17,823	40.10	
27 TOTAL THERM SALES (24-26 Estimated Only)	4,808,736	3,261,929	1,546,807	47.42	44,270,478	24,888,550	19,581,928	79.33	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.308	0.189	0.128	71.11	0.283	0.377	(0.114)	(30.27)	
29 NO NOTICE SERVICE (2/18)	0.590	0.842	(0.252)	(29.93)	0.772	0.842	(0.070)	(8.19)	
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
31 COMMODITY (Other) (4/18)	33.088	33.706	(0.618)	(1.80)	25.188	32.888	(7.814)	(23.69)	
32 DEMAND (5/19)	8.167	11.726	(3.559)	(30.36)	6.356	8.283	(1.927)	(23.26)	
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
LESS END-USE CONTRACT									
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
37 TOTAL COST OF PURCHASES (11/24)	47.211	40.255	6.956	17.28	35.258	34.671	0.587	1.89	
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
39 COMPANY USE (13/26)	43.086	54.428	(11.343)	(20.84)	37.994	45.179	(7.185)	(15.93)	
40 TOTAL COST OF THERM SOLD (11/27)	41.130	40.327	0.803	1.99	21.403	34.733	(13.330)	(36.38)	
41 TRUE-UP (E-2)	2.788	2.788	0.000	0.00	2.788	2.788	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	43.898	43.095	0.803	1.86	24.171	37.591	(13.330)	(35.55)	
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	44.08308	43.25704	0.806	1.86	24.26188	37.84200	(13.380)	(35.55)	
45 PGA FACTOR ROUNDED TO NEAREST .001	44.083	43.257	0.806	1.86	24.262	37.842	(13.380)	(35.55)	

FOR THE PERIOD OF: APRIL 1997 Through MARCH 1998

	CURRENT MONTH:		NOVEMBER 1997		PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
TRUE-UP CALCULATION									
1 PURCHASED GAS COST (Sch. A-1 Line 4)	1,385,212	1,101,434	(283,778)	(25.76)	6,763,150	8,156,381	1,393,231	17.08	
2 TRNSPRTATION & OTHER (Sch. A-1 Lines 1,2,3,5,6)	592,606	214,013	(378,593)	(176.90)	2,712,210	418,062	(2,294,148)	(548.76)	
3 TOTAL	1,977,818	1,315,447	(662,371)	(50.35)	9,475,360	8,574,443	(900,917)	(10.51)	
4 FUEL REVENUES (NET OF REVENUE TAX)	1,695,996	1,312,252	(383,744)	(29.24)	10,300,300	8,554,361	(1,745,939)	(20.41)	
5 TRUE-UP (COLLECTED) OR REFUNDED	(103,033)	(103,033)	0	0.00	(824,264)	(824,264)	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,592,963	1,209,219	(383,744)	(31.73)	9,476,036	7,730,097	(1,745,939)	(22.59)	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(384,855)	(106,228)	278,627	(262.29)	676	(844,346)	(845,022)	100.08	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	1,362	0	(1,362)	0.00	2,563	0	(2,563)	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	434,522	1,035,980	601,458	58.06	(673,441)	1,052,867	1,726,308	163.96	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	103,033	103,033	0	0.00	824,264	824,264	0	0.00	
10a FLEX RATE REFUND (if applicable)	0	0	0	0.00	0	0	0	0.00	
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	154,062	1,032,785	878,723	85.08	154,062	1,032,785	878,723	85.08	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	434,522	1,035,980	601,458	58.06	* If line 5 is a refund add to line 4 If line 5 is a collection { } subtract from line 4				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	152,700	1,032,785	880,085	85.21					
14 TOTAL (12+13)	587,222	2,068,765	1,481,543	71.61					
15 AVERAGE (50% OF 14)	293,611	1,034,383	740,771	71.61					
16 INTEREST RATE - FIRST DAY OF MONTH	5.5300%	0.0000%	---	---					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.6000%	0.0000%	---	---					
18 TOTAL (16+17)	11.1300%	0.0000%	---	---					
19 AVERAGE (50% OF 18)	5.5650%	0.0000%	---	---					
20 MONTHLY AVERAGE (19/12 Months)	0.464%	0.0000%	---	---					
21 INTEREST PROVISION (15x20)	1,362	0	---	---					

Estimated Only:

- (1) Beginning of period True-up & Interest (Line 9) comes from the most recently filed E-4 if we do not flex down. If we flex down, the beginning of the period True-up & Interest (Line 9) comes from the prior periods end of period net true-up. In the ninth month of the period, the beginning True-up amount will change to the actual True-up amount at the end of the eighth month on the most recently filed Schedule E-2. The prior period write-off will be the estimated over/under recovery estimated on Schedule E-4 regardless if we flex down.
- (2) For the current period, interest should equal the most recently filed Schedule E-2.
- (3) Period to date for months nine to twelve should be eight months actual plus four months estimated. Should agree to Schedule E-2.

007
FLA PUBLIC UTILS
MON 14:44 FAX 1 561 833 8562
12/22/07

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 1997 Through MARCH 1998
NOVEMBER 1997

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL TOTAL TOTAL	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GR/FUEL	TOTAL
								THIRD PARTY	PIPELINE			CENTS PER CENTS PER
1	APR 97		SYS SUPPLY	N/A					N/A	N/A		
2	APR 97		SYS SUPPLY	N/A					N/A	N/A		
3	APR 97		SYS SUPPLY	N/A					N/A	N/A		
4	APR 97		SYS SUPPLY	N/A					N/A	N/A		
5	APR 97		SYS SUPPLY	N/A					N/A	N/A		
6	APR 97		SYS SUPPLY	N/A					N/A	N/A		
7	APR 97		SYS SUPPLY	N/A					N/A	N/A		
8	MAY 97		SYS SUPPLY	N/A					N/A	N/A		
9	MAY 97		SYS SUPPLY	N/A					N/A	N/A		
10	MAY 97		SYS SUPPLY	N/A					N/A	N/A		
11	MAY 97		SYS SUPPLY	N/A					N/A	N/A		
12	MAY 97		SYS SUPPLY	N/A					N/A	N/A		
13	MAY 97		SYS SUPPLY	N/A					N/A	N/A		
14	MAY 97		SYS SUPPLY	N/A					N/A	N/A		
15	JUNE 97		SYS SUPPLY	N/A					N/A	N/A		
16	JUNE 97		SYS SUPPLY	N/A					N/A	N/A		
17	JUNE 97		SYS SUPPLY	N/A					N/A	N/A		
18	JUNE 97		SYS SUPPLY	N/A					N/A	N/A		
19	JUNE 97		SYS SUPPLY	N/A					N/A	N/A		
20	JUNE 97		SYS SUPPLY	N/A					N/A	N/A		
21	JUNE 97		SYS SUPPLY	N/A					N/A	N/A		
22	JUNE 97		SYS SUPPLY	N/A					N/A	N/A		
23	JUNE 97		SYS SUPPLY	N/A					N/A	N/A		
24	JULY 97		SYS SUPPLY	N/A					N/A	N/A		
25	JULY 97		SYS SUPPLY	N/A					N/A	N/A		
26	JULY 97		SYS SUPPLY	N/A					N/A	N/A		
27	JULY 97		SYS SUPPLY	N/A					N/A	N/A		
28	JULY 97		SYS SUPPLY	N/A					N/A	N/A		
29	JULY 97		SYS SUPPLY	N/A					N/A	N/A		
30	JULY 97		SYS SUPPLY	N/A					N/A	N/A		
31	JULY 97		SYS SUPPLY	N/A					N/A	N/A		
32	JULY 97		SYS SUPPLY	N/A					N/A	N/A		
33	JULY 97		SYS SUPPLY	N/A					N/A	N/A		
34	JULY 97		SYS SUPPLY	N/A					N/A	N/A		
35	JULY 97		SYS SUPPLY	N/A					N/A	N/A		
36	JULY 97		SYS SUPPLY	N/A					N/A	N/A		
37	AUG 97		SYS SUPPLY	N/A					N/A	N/A		
38	AUG 97		SYS SUPPLY	N/A					N/A	N/A		
39	AUG 97		SYS SUPPLY	N/A					N/A	N/A		
40	AUG 97		SYS SUPPLY	N/A					N/A	N/A		
41	AUG 97		SYS SUPPLY	N/A					N/A	N/A		
42	AUG 97		SYS SUPPLY	N/A					N/A	N/A		
TOTAL					15205530	1048250	16253780	3534132	0	0	0	21.743444

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FOR THE PERIOD: APRIL 1997 THROUGH MARCH 1998
 MONTH: NOVEMBER 1997

PRODUCER/ SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE	
1	AMOCO	716	733	710	21,990	21,284	\$3,2128	\$3,3156
2	DUKE	8488	1,883	1,882	58,780	57,860	\$3,2055	\$3,3005
3	AMOCO	7995	17	18	500	485	\$3,4550	\$3,5970
4	AMOCO	7995	299	194	6,000	5,516	\$3,5050	\$3,5550
5	AMOCO	7995	50	49	1,500	1,455	\$3,5000	\$3,5750
6	AMOCO	7995	17	16	500	485	\$3,5000	\$3,5750
7	AMOCO	7995	17	16	500	485	\$2,8150	\$2,9000
8	AMOCO	7995	17	16	500	485	\$3,5000	\$3,5750
9	AMOCO	7995	188	148	4,900	4,355	\$3,5000	\$3,5750
10	AMOCO	7995	142	138	4,270	4,140	\$3,5000	\$3,5750
11	AMOCO	7995	17	16	500	485	\$3,5000	\$3,5750
12	AMOCO	7995	80	48	1,900	1,484	\$3,5000	\$3,5750
13	AMOCO	7995	128	121	3,750	3,535	\$3,5400	\$3,5418
14	DUKE	7995	2,748	2,691	82,360	79,530	\$3,2700	\$3,3750
15	AMOCO	7995	1,226	1,183	36,900	35,490	\$3,2750	\$3,3750
16	AMOCO	7995	50	48	1,500	1,454	\$3,2750	\$3,3750
17	AMOCO	7995	17	16	500	485	\$3,2800	\$3,3814
18	AMOCO	25809	2,440	2,369	73,200	70,990	\$3,2128	\$3,3128
19	AMOCO	157739	1,788	1,808	51,240	49,988	\$3,2125	\$3,3198
20	DUKE	157739	17	18	500	485	\$3,5000	\$3,5870
21	DUKE	157739	180	148	4,800	4,382	\$3,0150	\$3,1100
22	DUKE	157739	17	16	500	485	\$3,0250	\$3,1100
23	DUKE	157739	17	18	500	485	\$3,1500	\$3,2500
24	DUKE	157739	1,270	1,231	38,100	36,844	\$3,1800	\$3,2750
25	DUKE	157739	188	121	3,750	3,535	\$3,1800	\$3,2862
26	TEXACO	157739	1,280	1,212	37,500	36,300	\$3,2000	\$3,3000
27	DUKE	157739	17	18	500	485	\$3,2400	\$3,3402
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								
43								
TOTAL		14,570	14,120	437,000	423,709			
WEIGHTED AVERAGE						\$3.2053	\$3.3058	

NOTES: GROSS AMOUNT MMBTU/D AND NET AMOUNT MMBTU/D DO NOT REFLECT
THE TOTAL AMOUNT WHICH FLOWED ON ANY GIVEN DAY. FLOW PER DAY IS REPRESENTED BY
THE DAILY AVERAGE OF MONTHLY GROSS MMBTU AND MONTHLY NET MMBTU. CITYGATE PRICES
ARE GROSSED UP ONLY FOR FGT'S FUEL RETENTION.

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

THERM SALES AND CUSTOMER DATA

SCHEDULE A-5

FOR THE PERIOD OF: APRIL 1997 Through MARCH 1998

		CURRENT MONTH:		NOVEMBER 1997		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	830,328	628,100	(202,228)	(32.20)	4,963,881	4,249,380	(714,501)	(16.81)
OUTDOOR LIGHTING	(21)	198	160	(38)	(23.75)	1,582	1,680	98	5.82
RESIDENTIAL	(31)	726,907	634,900	(92,007)	(14.49)	4,282,437	4,394,150	111,713	2.54
LARGE VOLUME	(51)	1,816,589	1,578,460	(238,129)	(15.09)	14,076,123	13,080,430	(995,693)	(7.61)
OTHER	(81)	8,554	7,840	(714)	(9.11)	58,550	64,050	5,500	8.59
TOTAL FIRM		3,382,576	2,849,460	(533,116)	(18.71)	23,382,572	21,789,690	(1,592,882)	(7.31)
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	347,469	412,460	64,991	15.76	2,690,198	2,896,860	206,662	7.13
INTERRUPTIBLE TRANSPORT	(92)	26,906	28,560	1,654	5.79	172,017	180,110	8,093	4.49
LARGE VOLUME INTERRUPTIBLE	(93)	798,533	1,800,000	1,001,467	55.64	16,358,940	14,640,000	(1,718,940)	(11.74)
OFF SYSTEM SALES SERVICE	(95)	253,250	0	(253,250)	0.00	1,666,750	0	(1,666,750)	0.00
TOTAL INTERRUPTIBLE		1,426,158	2,241,020	814,862	36.36	20,887,905	17,716,970	(3,170,935)	(17.90)
TOTAL THERM SALES		4,808,734	5,090,480	281,746	5.53	44,270,477	39,506,660	(4,763,817)	(12.06)
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
GENERAL SERVICE	(11)	2,652	2,411	(241)	(10.00)	2,611	2,414	(197)	(8.16)
OUTDOOR LIGHTING	(21)	0	0	0	0.00	0	0	0	0.00
RESIDENTIAL	(31)	31,352	30,689	(663)	(2.16)	31,276	30,791	(485)	(1.58)
LARGE VOLUME	(51)	874	882	8	0.91	886	883	(3)	(0.34)
OTHER	(81)	427	429	2	0.47	434	425	(9)	(2.12)
TOTAL FIRM		35,305	34,411	(894)	(2.60)	35,207	34,513	(694)	(2.01)
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
INTERRUPTIBLE	(61)	13	13	0	0.00	13	13	0	0.00
INTERRUPTIBLE TRANSPORT	(92)	1	1	0	0.00	1	1	0	0.00
LARGE VOLUME INTERRUPTIBLE	(93)	1	1	0	0.00	1	1	0	0.00
OFF SYSTEM SALES SERVICE	(95)	1	0	(1)	0.00	1	0	(1)	0.00
TOTAL INTERRUPTIBLE		16	15	(1)	(6.67)	16	15	(1)	(6.67)
TOTAL CUSTOMERS		35,321	34,426	(895)	(2.60)	35,223	34,528	(695)	(2.01)
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	313	261	(52)	(19.92)	1,901	1,760	(141)	(8.01)
OUTDOOR LIGHTING	(21)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
RESIDENTIAL	(31)	23	21	(2)	(9.52)	137	143	6	4.20
LARGE VOLUME	(51)	2,078	1,790	(288)	(16.09)	15,887	14,814	(1,073)	(7.24)
OTHER	(81)	20	18	(2)	(11.11)	135	151	16	10.60
INTERRUPTIBLE	(61)	26,728	31,728	5,000	15.76	206,938	222,835	15,897	7.13
INTERRUPTIBLE TRANSPORT	(92)	26,906	28,560	1,654	5.79	172,017	180,110	8,093	4.49
LARGE VOLUME INTERRUPTIBLE	(93)	798,533	1,800,000	1,001,467	55.64	16,358,940	14,640,000	(1,718,940)	(11.74)
OFF SYSTEM SALES SERVICE	(95)	253,250	0	(253,250)	0.00	1,666,750	0	(1,666,750)	0.00

ACTUAL FOR THE PERIOD OF: APRIL 1997 Through MARCH 1998

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
WEST PALM BEACH:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	1.0467	1.0399	1.0428	1.0454	1.0462	1.0419	1.0440	1.0475				
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.06	1.05	1.06	1.06	1.06	1.06	1.06	1.06	0	0	0	0
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	1.0471	1.0386	1.0420	1.0444	1.0459	1.0416	1.0446	1.0477				
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.07	1.06	1.06	1.06	1.06	1.06	1.06	1.07	0	0	0	0

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

**PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
SCHEDULE A-1 SUPPORTING DETAIL**

FOR THE PERIOD OF: APRIL 1997 THROUGH MARCH 1998
CURRENT MONTH: NOVEMBER 1997

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (\$ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	3,983,840	12,088.57	0.303
2 No Notice Commodity Adjustment - System Supply	(47,800)	(192.63)	0.403
3 Commodity Pipeline - Scheduled FTS - End Users	0	0.00	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	253,250	1,020.60	0.403
5 Commodity Pipeline - Scheduled PTS - End Users	0	0.00	0.000
6 Commodity Adjustments	0	0.00	0.000
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	4,189,290	12,916.54	0.308 ✓
SWING SERVICE			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	0	0.00	0.000
11 Alert Day Volumes - FGT	0	0.00	0.000
12 Operational Flow Order Volumes - FGT	0	0.00	0.000
13 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS - System Supply	3,936,040	1,316,979.79	33.460
18 Commodity Other - Scheduled FTS - OSSS	253,250	83,722.44	33.059
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	(13,132.09)	0.000
21 Imbalance Cashout - Other Shippers	0	(2,358.47)	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23	0	0.00	0.000
24 TOTAL COMMODITY (Other)	4,189,290	1,385,211.67	33.066 ✓
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	6,580,750	557,094.77	8.466
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	253,250	1,023.13	0.404
28 Other - GRI Refund	0	0.00	0.000
29 Other	0	0.00	0.000
30 Other	0	0.00	0.000
31 Other	0	0.00	0.000
32 TOTAL DEMAND	6,834,000	558,117.90	8.167 ✓
OTHER			
33 Revenue Sharing - FGT	0	0.00	0.000
34 FGT Rate Case	0	0.00	0.000
35 Legal & Consulting Expenses	0	13,684.00	0.000
36 Travel Expenses	0	2,400.05	0.000
37 Other	0	0.00	0.000
38 Other	0	0.00	0.000
39 Other	0	0.00	0.000
40 TOTAL OTHER	0	16,084.05	0.000 ✓

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

PURCHASED GAS ADJUSTMENT
 COST RECOVERY CLAUSE CALCULATION
 SCHEDULE A-1 SUPPORTING DETAIL SUPPLEMENT

FOR THE PERIOD OF: APRIL 1997 THROUGH MARCH 1998
 CURRENT MONTH: NOVEMBER 1997

Line No.	Vendor	Invoice, Credit, Check, or Identifying Number	Filing Page Number	Invoice Amount	Classification Breakdown					
					Commodity (Pipeline)	No Notice Service	Swing Service	Commodity (Other)	Demand	Other
1	FGT	20159	10	305,093.26	0.00	5,487.00	0.00	0.00	299,606.28	0.00
2	FGT	20149	11	258,511.64	0.00	0.00	0.00	0.00	258,511.64	0.00
3	FGT	20396	12	7,560.98	7,560.98	0.00	0.00	0.00	0.00	0.00
4	FGT	20385	13	5,548.19	5,548.19	0.00	0.00	0.00	0.00	0.00
5	FGT	20395	14	(192.63)	(192.63)	0.00	0.00	0.00	0.00	0.00
6	FGT	20326	15	746.14	0.00	0.00	0.00	746.14	0.00	0.00
7	FGT	CK 625300334	16	(13,314.03)	0.00	0.00	0.00	(13,314.03)	0.00	0.00
8	FGT	CK 625300335	17	(564.20)	0.00	0.00	0.00	(564.20)	0.00	0.00
9	AMOCO	12232	18	50,983.56	0.00	0.00	0.00	50,983.56	0.00	0.00
10	AMOCO	12232	19	50,983.56	0.00	0.00	0.00	50,983.56	0.00	0.00
11	DUKE ENERGY	537710220	20	20,322.00	0.00	0.00	0.00	20,322.00	0.00	0.00
12	DUKE ENERGY	537710300	21	20,322.00	0.00	0.00	0.00	20,322.00	0.00	0.00
13	FIXARO	47110330	22	20,000.00	0.00	0.00	0.00	20,000.00	0.00	0.00
14	TEXACO	20200128	23	2,000.00	0.00	0.00	0.00	2,000.00	0.00	0.00
15	AMOCO	45200151	24	1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
16	AMOCO	63200203	25	1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
17	FGT RATE CASE	LEGAL/CONSULTING	26	13,684.00	0.00	0.00	0.00	0.00	0.00	13,684.00
18	FGT RATE CASE	TRAVEL EXPENSE	26	2,400.05	0.00	0.00	0.00	0.00	0.00	2,400.05
19										
20										
21										
22										
23										
24										
25										
TOTAL				1,977,817.16	12,916.54	5,487.00	0.00	1,385,211.67	558,117.90	16,084.05

INVOICE
FLORIDA GAS TRANSMISSION COMPANY
 An ENRON/SDNAT AFFILIATE

DATE	11/30/97
DUK	12/10/97
INVOICE NO.	20159
TOTAL AMOUNT DUE	\$305,093.26

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: JACK BROWN
 POST OFFICE BOX 3395
 WEST PALM BEACH, FL 33402-3395

Please reference this invoice no. on your remittance
 and wire to:
 Wire Transfer
 Florida Gas Transmission Company
 Nations Bank, Dallas, TX
 Account # 3750354511
 ABA # 111000012

CONTRACT: 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084
 TYPE: FIRM TRANSPORTATION DUNS NO: 006924427
 PLEASE CONTACT LAURA GIARDINO AT (713)853-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
	RESERVATION CHARGE												
	RES CHG FOR TEMP RELINQ AT LESS THAN MAX RATE				11/97	A	RES	0.3687	0.0085		0.3772	366,480	\$138,236.26
	NO NOTICE RESERVATION CHARGE				11/97	A	RES	0.3687			0.3687	460,000	\$165,915.00
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5698, at poi 16103				11/97	A	MNR	0.0590			0.0590	93,000	\$5,487.00
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5698, at poi 16104				11/97	A	TRL	0.0101			0.0101	(30,000)	(\$303.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5698, at poi 16105				11/97	A	TRL	0.0101			0.0101	(84,000)	(\$848.40)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5698, at poi 16106				11/97	A	TRL	0.0101			0.0101	(63,000)	(\$636.30)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5698, at poi 16107				11/97	A	TRL	0.0101			0.0101	(81,000)	(\$810.10)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5698, at poi 16108				11/97	A	TRL	0.0101			0.0101	(12,000)	(\$121.20)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5698, at poi 16109				11/97	A	TRL	0.0101			0.0101	(27,000)	(\$272.70)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5698, at poi 16156				11/97	A	TRL	0.0101			0.0101	(24,000)	(\$242.40)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5698, at poi 16157				11/97	A	TRL	0.0101			0.0101	(30,000)	(\$303.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5698, at poi 16158				11/97	A	TRL	0.0101			0.0101	(24,000)	(\$242.40)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5698, at poi 62992				11/97	A	TRL	0.0101			0.0101	(39,000)	(\$393.90)
					11/97	A	TRL	0.0101			0.0101	(36,000)	(\$363.60)

TOTAL FOR CONTRACT 5009 FOR MONTH OF 11/97.

659,480 \$305,093.26

*** END OF INVOICE 20159 ***

014

INVOICE
FLORIDA GAS TRANSMISSION COMPANY
An ENRON/SONAT Affiliate

DATE	11/30/97	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank, Dallas, TX Account # 3750354511 ABA # 113000012
DUE	12/10/97		
TRAVEL NO.	20149		
TOTAL AMOUNT DUE	\$258,511.64		

CONTRACT: 3624 SHELPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT LAURA GIAMBRONE
 TYPE: FIRM TRANSPORTATION DUNS NO: 006924427 AT (713)853-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

POI NO.	RECEIPTS		DELIVERIES		PRD MONTH	TC	AC	RATES			VOLUMES DTH DRY	AMOUNT	
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
					11/97	A	RES	0.0072	0.0085		0.8157	316,920	\$258,511.64
RESERVATION CHARGE													
TOTAL FOR CONTRACT 3624 FOR MONTH OF 11/97.												316,920	\$258,511.64

*** END OF INVOICE 20149 ***

12/22/97 MON 14:52 FAX 1 561 833 8562 FLA PUBLIC UTILS

11

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENRON/SONAT Affiliate

DATE	12/10/97	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BRDNN POST OFFICE BOX 3396 WEST PALM BEACH, FL 33402-3396	Please reference this invoice no. on your remittance, and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank, Dallas, TX Account # 3750394511 ABA # 111000012
DUE	12/20/97		
TRAVEL NO.	20396		
TOTAL AMOUNT DUE	\$7,560.98		

CONTRACT: 8009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4064 PLEASE CONTACT LAURA GIAMBRONE
 TYPE: FIRM TRANSPORTATION DUNS NO: 006924422 AT (713)853-6728 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

POI NO.	RECEIPTS	DELIVERIES		PRD MONTH	TC	NC	RATES			VOLUMES	AMOUNT	
	DAM No.	POI NO.	DAM No.				BASE	SURCHARGES	DYSL			NET
	Usage Charge		16103	3154	11/97	A	COM	0.0312	0.0091	0.0403	28,190	\$733.06
	Usage Charge		16104	28645	11/97	A	COM	0.0312	0.0091	0.0403	6,867	\$277.55
	Usage Charge		16105	3158	11/97	A	COM	0.0312	0.0091	0.0403	13,840	\$557.75
	Usage Charge		16106	28466	11/97	A	COM	0.0312	0.0091	0.0403	2,220	\$89.47
	Usage Charge		16107	3161	11/97	A	COM	0.0312	0.0091	0.0403	32,898	\$1,325.47
	Usage Charge		16108	3163	11/97	A	COM	0.0312	0.0091	0.0403	20,190	\$813.66
	Usage Charge		16109	3165	11/97	A	COM	0.0312	0.0091	0.0403	46,100	\$1,857.83
	Usage Charge		16156	3262	11/97	A	COM	0.0312	0.0091	0.0403	6,445	\$259.73
	Usage Charge		16157	3261	11/97	A	COM	0.0312	0.0091	0.0403	5,338	\$214.80
	Usage Charge		16158	3277	11/97	A	COM	0.0312	0.0091	0.0403	4,800	\$193.44
	Usage Charge		16273	3214	11/97	A	COM	0.0312	0.0091	0.0403	25,325	\$1,020.60
	Usage Charge		82992	217831	11/97	A	COM	0.0312	0.0091	0.0403	5,400	\$217.62
TOTAL FOR CONTRACT 8009 FOR MONTH OF 11/97.											387,617	\$7,560.98

*** END OF INVOICE 20396 ***

FLA PUBLIC UTILS

12

12/22/97 MON 14:52 FAX 1 561 833 8562

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENRON/SUNAT Affiliate

DATE	12/10/97	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank Dallas, TX Account # 3750364811 ABA # 113000012
DUE	12/20/97		
INVOICE NO.	20385		
TOTAL AMOUNT DUE	\$5,548.19		

CONTRACT: 3624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT LAURA GIAMBRONE
 TYPE: FIRM TRANSPORTATION DUNS NO: 006924427 AT (713)853-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST

POI NO.	RECEIPTS DRN No.	DELIVERIES		PRG MONTH	TC	RC	RATES				VOLUMES DTK DRY	AMOUNT
		FBI NO.	DRN No.				BASE	SURCHARGES	DISC	RET		
	Usage Charge	15103	3154	11/97	A	CON	0.0144	0.0091		0.0235	14,610	\$343.34
	Usage Charge	15104	28645	11/97	A	CON	0.0144	0.0091		0.0235	31,682	\$742.18
	Usage Charge	15305	3168	11/97	A	CON	0.0144	0.0091		0.0235	29,760	\$699.36
	Usage Charge	15306	28456	11/97	A	CON	0.0144	0.0091		0.0235	64,758	\$1,522.33
	Usage Charge	15307	3161	11/97	A	CON	0.0144	0.0091		0.0235	8,310	\$195.29
	Usage Charge	15308	3163	11/97	A	CON	0.0144	0.0091		0.0235	810	\$19.04
	Usage Charge	15309	3165	11/97	A	CON	0.0144	0.0091		0.0235	14,700	\$345.45
	Usage Charge	15358	3262	11/97	A	CON	0.0144	0.0091		0.0235	24,070	\$565.65
	Usage Charge	15357	3261	11/97	A	CON	0.0144	0.0091		0.0235	21,070	\$495.15
	Usage Charge	15358	3277	11/97	A	CON	0.0144	0.0091		0.0235	26,400	\$620.40

TOTAL FOR CONTRACT 3624 FOR MONTH OF 11/97. 235,092 \$5,548.19
 *** END OF INVOICE 20385 ***

12/22/97 MON 1 561 833 8562 FAX 1 561 833 8562 FLA PUBLIC UTILS

017

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
An ENRON/SOKAT Affiliate

DATE	12/10/97	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nation's Bank, Dallas, TX Account # 3780354811 ABA # 111000012
DUE	12/20/97		
INVOICE NO.	20395		
TOTAL AMOUNT DUE	(\$192.63)		

CONTRACT: 5002 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT LAURA GIANBRONE
TYPE: DELIVERY POINT OPERATOR ACCOUNT DUHS NO: 006924427 AT (713)863-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTW DRY	AMOUNT
	DRH No.		POI NO.	DRH No.				BASE	SURCHARGES	DISC		

No Notice

11/97	A	COM	0.0312	0.0091	0.0403	(4,780)	(\$192.63)	
TOTAL FOR CONTRACT 5002 FOR MONTH OF 11/97.							(4,780)	(\$192.63)

*** END OF INVOICE 20395 ***

12/22/97 MON 14:53 FAX 1 561 833 8562 FLA PUBLIC UTILS

14

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENRON/SONAT Affiliate

DATE	12/30/97	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: HARC SCHNEIDERMANN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank, Dallas, TX Account # 3750364511 ABA # 111000012
DUE	12/30/97		
INVOICE NO.	20326		
TOTAL AMOUNT DUE	\$746.14		

CONTACT: SHIPPER: CUSTOMER NO: 4084 PLEASE CONTACT GEORGI ANNEZ
 TYPE: CASH IN/CASH OUT DUNS NO: 006926427 AT (213)853-4034 WITH ANY QUESTIONS REGARDING THIS INVOICE
 DR CODE LIST

POI NO.	RECEIPTS		DELIVERIES		PRG MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
	C10 - No Notice Mkt Deliv Netted Trans				08/97		NW	0.0312	(0.0025)		0.0287	315	\$9.84
	C10 - Net Receipt Imbalance				08/97		NRJ	2.3400			2.3400	316	\$737.10
					TOTAL FOR MONTH OF 08/97.							630	\$746.14
*** END OF INVOICE 20326 ***													

FLORIDA GAS TRANSMISSION CO
P.O. Box 1188
Houston, TX 77251-1188

**ENRON
CORP**

FLORIDA PUBLIC UTILITIES CO
ATTN: MARK SCHNEIDERMAN
POST OFFICE BOX 3395
WEST PALM BEACH, FL
33402-3395

10/29/97

PAGE 1 OF 1

VENDOR NO: 4084

REMITTANCE STATEMENT

VOUCHER NO.	INVOICE DATE	INVOICE NO.	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
9710000060 02/97 IMBALANCE	10/23/97	19151 CASH OUT		13,314.03		13,314.03
				TOTAL		13,314.03

SPECIAL INSTRUCTIONS:
CALL ALMA GREEN, X35832

DETACH AND RETAIN THIS STUB FOR YOUR RECORDS. CHECK # 0625300334 ATTACHED BELOW

**ENRON
CORP**

FLORIDA GAS TRANSMISSION CO
P.O. Box 1188
Houston, TX 77251-1188

No. 0625300334

10/29/97

*****13314.03

NOT VALID AFTER 1 YEAR

FLORIDA PUBLIC UTILITIES CO
ATTN: MARK SCHNEIDERMAN
POST OFFICE BOX 3395
WEST PALM BEACH, FL
33402-3395

Three thousand three hundred fourteen and 03/100 Dollars

William D. Hill
AUTHORIZED SIGNATURE

0625300334 03100209 9710285

FLORIDA GAS TRANSMISSION CO
 Box 1188
 Houston, TX 77251-1188

**ENRON
 CORP**

FLORIDA PUBLIC UTILITIES CO
 ATTN: MARK SCHNEIDERMAN
 POST OFFICE BOX 3395
 WEST PALM BEACH, FL
 33402-3395

10/29/97

PAGE 1 OF 1

VENDOR NO: 4084
 REMITTANCE STATEMENT

VOUCHER NO.	INVOICE DATE	INVOICE NO.	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
9710000061 06/97 IMBALANCE	10/23/97	19199 CASH OUT		564.20		564.20
				TOTAL		564.20

SPECIAL INSTRUCTIONS:
 CALL ALMA GREEN, X35832

DETACH AND RETAIN THIS STUB FOR YOUR RECORDS. CHECK # 0625300335 ATTACHED BELOW

**ENRON
 CORP**

FLORIDA GAS TRANSMISSION CO
 P.O. Box 1188
 Houston, TX 77251-1188

No. 0625300335

10/29/97

*****564.20

NOT VALID AFTER 1 YEAR

FLORIDA PUBLIC UTILITIES CO
 ATTN: MARK SCHNEIDERMAN
 POST OFFICE BOX 3395
 WEST PALM BEACH, FL
 33402-3395

ve hundred sixty four and 20/100 Dollars

William D. ...
 AUTHORIZED SIGNATURE

0625300335 0625300335 0625300335

REGULAR GAS SALES INVOICE

Customer Name
Address
City, State, Zip

Gas Sales Co.
A subsidiary of Public Service Corporation
New York, New York
New York, New York

Invoice No. 12345678
Invoice Date 12/15/97
Billing Period 12/01-12/15/97

Invoice Number
Invoice Date
Billing Period
Delivery Month

Please include meter's invoice number on all remittances.

Gas delivered during 12/97. Calculations are based on approximations.

Description	Quantity	Price	
	mbtu	\$/mbtu	
REGULAR GAS	0	1.21250	
POOL POINT	21,220	1.21250	
POOL POINT	34,500	1.21250	
POOL POINT	21,220	1.21250	
POOL POINT	1,120	1.21250	
TOTAL AMOUNT DUE			

For questions, please contact Barbara Hollins at (212) 312-5311. When calling, please mention account billed. Please fax the meter's invoice to 1300790001054-00581603-14189601-026362-220377.

NATURAL GAS SALES INVOICE

Customer Name: [REDACTED]
Address: [REDACTED]
City: [REDACTED] NY 10011-5000

Account No: [REDACTED]
Invoice No: [REDACTED]
Delivery Point: [REDACTED]

Invoice Date: [REDACTED]
Invoice Period: [REDACTED]

Invoice Amount: [REDACTED]
Delivery Point: [REDACTED]

Payment Due: Within 10 days of receipt
Please include meter & invoice number on all remittances.

Prices are indexed during 12/97. Calculations are based on nominations.

Description	Code	Quantity	Price	Amount
[REDACTED]	059140	21,750	2.20770	[REDACTED]
TOTAL MONTH END				[REDACTED]

If you have any questions, please contact Barbara Rollins at [REDACTED] or call 1-800-368-1999. When calling, please use the word 'meter' or 'gas' for the operator to connect your change.

Invoice No: [REDACTED]

[REDACTED]

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Page 1

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(b)(7) - (b)(7) - (b)(7)

PLEASE REFERENCE INVOICE NUMBER WITH REMITTANCE

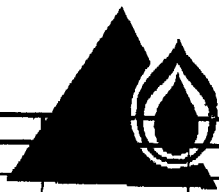
IF PAYMENT DIFFERS FROM THE AMOUNT INVOICED, PLEASE FAX YOUR SUPPORT
PC OR METER STMT OR PRICE TO 718-752-4044 ATTN: ACCT. RECEIVABLE

CUSTOMER COPY

PLEASE REFERENCE INVOICE NUMBER WITH REMITTANCE

THIS INVOICE REPLACES YOUR PREVIOUS INVOICE

CUSTOMER COPY



**Florida
Public
Utilities
Company**

Natural and Propane Gas

	A	B	C	F	G	H
1						
2						
3						
4						
5						
6						
7						
8	INVOICE					
9						
10				Date:	October 13, 1997	
11				Due Date:	October 23, 1997	
12						
13	Florida Public Utilities Company					
14	Attention: Christopher M. Snyder					
15	Post Office Box 3395					
16	West Palm Beach, Florida 33402-3395					
17	Phone: (561) 838-1723					
18	Fax: (561) 838-1713					
19						
20	INVOICE NUMBER		12112859GS55			
21						
22				FPUC		
23	<u>Description</u>		<u>Contract</u>	<u>Basis</u>	<u>Units</u>	<u>Price *</u>
24						<u>Amount</u>
25	Imbalance Gas - August 1997 - DRN 157743		5009	MMBtu	593	\$2.1160
26						\$1,254.80
27	Totals				593	\$1,254.80
28						
29						
30	Determination of Pricing for Imbalance Gas					
31	FPUC Contract 6009			FPUC Contract 3624		
32	Units	Unit Cost	Amount	Units	Unit Cost	Amount
33	24,900	\$2.1150	52,462.00			
34						
35						
36						
37						
38						
39	24,900	\$2.1160	52,462.00	0	\$0.0000	0.00
40						
41	Mail Payment to:			Wire transfer payment to:		
42						
43	Florida Public Utilities Company			SunBank/South Florida, NA		
44	Attention: Christopher M. Snyder			501 East Los Oles Boulevard		
45	Post Office Box 3395			Ft. Lauderdale, Florida 33301		
46	West Palm Beach, Florida 33402-3395			ABA #067006076		
47				For the credit of Florida Public Utilities Company		
48				General Account No. 6627 627006416		
49						
50	Please enclose one copy of this invoice with check payment					
51						
52						
53						
54	Post Office Box 3395 • West Palm Beach, Florida 33402-3395 • (561) 838-1723 • Fax (561) 838-1713					

FLORIDA PUBLIC UTILITIES COMPANY
APPROVED PGA EXPENSES
October 96 through October 1997

DESCRIPTION	AMOUNT		TOTAL
	Oct 96 through Mar-97	Apr. 97 through Oct-97	
FGT Rate Case			
Legal			
FGT RC Review - Grammer, Kissel, Robinsons & Skancke	684.00		
Special Assessment of Pay Cromwell & Moring LLP	5,000.00		
Final payment 1996 FERC Assesment	2,000.00		
First payment 1997 FERC Assesment	2,000.00		
Second payment 1997 FERC Assesment		2,000.00	
Third payment 1997 FERC Assesment		2,000.00	
Total Legal Expenses			13,684.00
Travel			
FGT Settlement Meeting -Wash., D.C.	521.01		
FGT Operating Settlement Conf.-Tx.	374.50		
FGT Settlement Meeting -Wash., D.C.		1,331.07	
FGT Customer Meeting - Innisbrook, FL		173.47	
Total Travel Expense			2,400.05
Total			16,084.05