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M E M O R A N D U M

April 20, 1998

DECLASSIFIED

- TO: DIVISION OF APPEALS
- DIVISION OF AUDITING AND FINANCIAL ANALYSIS
- DIVISION OF COMMUNICATION
- 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: 04440-98

DESCRIPTION: PGA filing for 3/98.

SOURCE: Florida Public Utilities Company

DOCKET NO: 980003-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.

**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:				PERIOD TO DATE				
	MARCH 1998		DIFFERENCE		MARCH 1998		DIFFERENCE		
	ACTUAL	ORIGINAL ESTIMATE	AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	AMOUNT	%	
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline)	17,284	14,488	2,796	19.30	142,132	152,348	(10,216)	(6.71)	
2 NO NOTICE SERVICE	6,402	6,402	(1)	(0.01)	60,650	66,525	(5,875)	(8.83)	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	1,177,186	1,197,472	(20,286)	(1.69)	11,382,432	13,651,062	(2,268,630)	(16.62)	
5 DEMAND	577,512	581,031	(3,519)	(0.61)	4,645,942	5,194,483	(548,541)	(10.56)	
6 OTHER	0	0	0	100.00	16,084	0	16,084	100.00	
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)	1,778,384	1,799,393	(21,010)	(1.17)	16,247,240	19,064,418	(2,817,178)	(14.78)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	852	3,240	(2,388)	(73.70)	28,298	34,311	(6,013)	(17.52)	
14 TOTAL THERM SALES	1,295,579	1,095,446	200,133	18.27	16,542,915	14,699,040	1,843,875	12.54	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	5,234,110	4,960,220	273,890	5.52	49,158,640	44,748,550	4,410,090	9.86	
16 NO NOTICE SERVICE	1,085,000	1,085,000	0	0.00	9,095,000	9,095,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	5,226,110	4,960,220	265,890	5.36	47,057,190	44,748,550	2,308,640	5.16	
19 DEMAND	7,681,800	9,324,800	(1,643,000)	(17.62)	77,938,770	69,877,470	8,061,300	11.54	
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)	5,226,110	4,960,220	265,890	5.36	47,057,190	44,748,550	2,308,640	5.16	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	3,411	8,930	(5,519)	(61.80)	77,334	80,480	(3,146)	(3.91)	
27 TOTAL THERM SALES (24-26 Estimated Only)	6,311,394	4,951,290	1,360,104	27.47	70,485,825	44,668,070	25,817,755	57.80	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.330	0.292	0.038	13.01	0.289	0.340	(0.051)	(15.00)	
29 NO NOTICE SERVICE (2/16)	0.590	0.590	0.000	0.00	0.667	0.731	(0.064)	(8.76)	
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)	22.525	24.142	(1.617)	(6.70)	24.189	30.506	(6.317)	(20.71)	
32 DEMAND (5/19)	7.518	6.231	1.287	20.65	5.961	7.434	(1.473)	(19.81)	
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)	34.029	36.278	(2.247)	(6.19)	34.527	42.603	(8.076)	(18.96)	
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)	24.978	36.282	(11.304)	(31.16)	36.592	42.633	(6.041)	(14.17)	
40 TOTAL COST OF THERM SOLD (11/27)	28.177	36.342	(8.165)	(22.47)	23.050	42.680	(19.630)	(45.99)	
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)	30.945	39.110	(8.165)	(20.88)	25.818	45.448	(19.630)	(43.19)	
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)	31.06135	39.25705	(8.196)	(20.88)	25.91508	45.61888	(19.704)	(43.19)	
45 PGA FACTOR ROUNDED TO NEAREST .001	31.061	39.257	(8.196)	(20.88)	25.915	45.619	(19.704)	(43.19)	

DOCUMENT NUMBER-DATE

04440 APR 20 88

FPUC-REG-PROS-REPORTING

**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: MARCH 1998				PERIOD TO DATE				
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
1 COMMODITY (Pipeline)	17,284	14,488	2,796	19.30	142,132	135,521	6,611	4.88	
2 NO NOTICE SERVICE	6,402	6,402	(1)	(0.01)	60,650	63,863	(3,213)	(5.03)	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	1,177,186	1,197,472	(20,286)	(1.69)	11,382,432	12,257,831	(875,399)	(7.14)	
5 DEMAND	577,512	581,031	(3,519)	(0.61)	4,645,942	4,907,406	(261,464)	(5.33)	
6 OTHER	0	0	0	100.00	16,084	16,084	0	100.00	
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)	1,778,384	1,799,393	(21,010)	(1.17)	16,247,240	17,380,705	(1,133,465)	(6.52)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	852	3,240	(2,388)	(73.70)	28,298	37,883	(9,585)	(25.30)	
14 TOTAL THERM SALES	1,295,579	1,095,446	200,133	18.27	16,542,915	16,444,979	97,936	0.60	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	5,234,110	4,960,220	273,890	5.52	49,158,640	49,035,110	123,530	0.25	
16 NO NOTICE SERVICE	1,085,000	1,085,000	0	0.00	9,095,000	9,095,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	5,226,110	4,960,220	265,890	5.38	47,057,190	46,891,660	165,530	0.35	
19 DEMAND	7,681,800	9,324,800	(1,643,000)	(17.62)	77,938,770	75,896,770	2,042,000	2.69	
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)	5,226,110	4,960,220	265,890	5.36	47,057,190	46,891,660	165,530	0.35	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	3,411	8,930	(5,519)	(61.80)	77,334	98,303	(20,969)	(21.33)	
27 TOTAL THERM SALES (24-26 Estimated Only)	6,311,394	4,951,290	1,360,104	27.47	70,485,825	46,793,357	23,692,468	50.63	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.330	0.292	0.038	13.01	0.289	0.278	0.013	4.71	
29 NO NOTICE SERVICE (2/16)	0.590	0.590	0.000	0.00	0.667	0.702	(0.035)	(4.99)	
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)	22.525	24.142	(1.617)	(6.70)	24.189	26.141	(1.952)	(7.47)	
32 DEMAND (5/19)	7.518	6.231	1.287	20.85	5.961	6.466	(0.505)	(7.81)	
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)	34.029	36.276	(2.247)	(6.19)	34.527	37.066	(2.539)	(6.85)	
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)	24.978	36.282	(11.304)	(31.16)	36.592	38.537	(1.945)	(5.05)	
40 TOTAL COST OF THERM SOLD (11/27)	28.177	36.342	(8.165)	(22.47)	23.050	37.144	(14.094)	(37.94)	
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)	30.945	39.110	(8.165)	(20.88)	25.818	39.912	(14.094)	(35.31)	
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)	31.06135	39.25705	(8.196)	(20.88)	25.91508	40.06207	(14.147)	(35.31)	
45 PGA FACTOR ROUNDED TO NEAREST .001	31.061	39.257	(8.196)	(20.88)	25.915	40.062	(14.147)	(35.31)	

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

	CURRENT MONTH:				PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline)	17,284	14,488	2,796	19.30	142,132	135,521	6,611	4.88
2 NO NOTICE SERVICE	6,402	6,402	(1)	(0.01)	60,650	63,863	(3,213)	(5.03)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	1,177,186	1,197,472	(20,286)	(1.69)	11,382,432	12,257,831	(875,399)	(7.14)
5 DEMAND	577,512	581,031	(3,519)	(0.61)	4,645,942	4,907,406	(261,464)	(5.33)
6 OTHER	0	0	0	100.00	16,084	16,084	0	100.00
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	(700,707)	700,707	(100.00)	0	(2,403,341)	2,403,341	(100.00)
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	1,778,384	1,098,686	679,698	61.86	16,247,240	14,977,364	1,269,876	8.48
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	852	3,240	(2,388)	(73.70)	28,298	37,883	(9,585)	(25.30)
14 TOTAL THERM SALES	1,295,579	1,095,446	200,133	18.27	16,542,915	15,788,075	754,840	4.78
THERMS PURCHASED								
15 COMMODITY (Pipeline)	5,234,110	4,960,220	273,890	5.52	49,158,640	49,035,110	123,530	0.25
16 NO NOTICE SERVICE	1,085,000	1,085,000	0	0.00	9,095,000	9,095,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	5,226,110	4,960,220	265,890	5.36	47,057,190	46,891,660	165,530	0.35
19 DEMAND	7,681,800	9,324,800	(1,643,000)	(17.62)	77,938,770	75,896,770	2,042,000	2.69
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)	5,226,110	4,960,220	265,890	5.36	47,057,190	46,891,660	165,530	0.35
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	3,411	8,930	(5,519)	(61.80)	77,334	98,303	(20,969)	(21.33)
27 TOTAL THERM SALES (24-26 Estimated Only)	6,311,394	4,951,290	1,360,104	27.47	70,485,825	46,793,357	23,692,468	50.63
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.330	0.292	0.038	13.01	0.289	0.278	0.013	4.71
29 NO NOTICE SERVICE (2/16)	0.590	0.590	0.000	0.00	0.667	0.702	(0.035)	(4.99)
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)	22.525	24.142	(1.617)	(6.70)	24.189	26.141	(1.952)	(7.47)
32 DEMAND (5/19)	7.518	6.231	1.287	20.65	5.961	6.468	(0.505)	(7.81)
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)	34.029	22.150	11.879	53.63	34.527	31.940	2.587	8.10
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)	24.978	36.282	(11.304)	(31.16)	36.592	38.537	(1.945)	(5.05)
40 TOTAL COST OF THERM SOLD (11/27)	28.177	22.190	5.987	26.98	23.050	32.007	(8.957)	(27.98)
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)	30.945	24.958	5.987	23.99	25.818	34.775	(8.957)	(25.76)
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)	31.06135	25.05184	6.010	23.99	25.91508	34.90575	(8.991)	(25.76)
45 PGA FACTOR ROUNDED TO NEAREST .001	31.061	25.052	6.009	23.99	25.915	34.906	(8.991)	(25.76)

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

FOR THE PERIOD OF:
CURRENT MONTH:

APRIL 1997 THROUGH MARCH 1998
MARCH 1998

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	4,894,510	15,928.71	0.325
2 No Notice Commodity Adjustment - System Supply	55,850	225.08	0.403
3 Commodity Pipeline - Scheduled FTS - End Users	8,000	18.80	0.235
4 Commodity Pipeline - Scheduled FTS - OSSS	275,750	1,111.27	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)	5,234,110	17,283.86	0.330
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	4,950,360	1,115,866.02	22.541
18 Commodity Other - Scheduled FTS - OSSS	275,750	62,875.98	22.802
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	0.00	0.000
21 Imbalance Cashout - Other Shippers	0	(1,556.40)	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23	0	0.00	0.000
24 TOTAL COMMODITY (Other)	5,226,110	1,177,185.60	22.525
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	7,398,050	576,769.17	7.796
26 Demand (Pipeline) Entitlement to End-Users	8,000	40.00	0.500
27 Demand (Pipeline) Entitlement to OSSS	275,750	703.16	0.255
28 Other - Settlement 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	7,681,800	577,512.33	7.518
OTHER			
33 Revenue Sharing - FGT	0	0.00	0.000
34 FGT Rate Case	0	0.00	0.000
35 Legal & Consulting Expenses	0	0.00	0.000
36 Travel Expenses	0	0.00	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	0.00	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: MARCH 1998

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	22254	10	316,785.13	0.00	6,401.50	0.00	0.00	310,383.63	0.00
2	FGT	22244	11	267,128.70	0.00	0.00	0.00	0.00	267,128.70	0.00
3	FGT	22452	12	11,729.87	11,729.87	0.00	0.00	0.00	0.00	0.00
4	FGT	22441	13	5,328.91	5,328.91	0.00	0.00	0.00	0.00	0.00
5	FGT	22451	14	225.08	225.08	0.00	0.00	0.00	0.00	0.00
6	AMOCO	28536	15	583,929.25	0.00	0.00	0.00	583,929.25	0.00	0.00
7	AMOCO	28873	16	10,899.00	0.00	0.00	0.00	10,899.00	0.00	0.00
8	DUKE	SR98030799	17	580,478.75	0.00	0.00	0.00	580,478.75	0.00	0.00
9	TEXACO	98030291	18	3,435.00	0.00	0.00	0.00	3,435.00	0.00	0.00
10	AMOCO	E09	19	695.04	0.00	0.00	0.00	695.04	0.00	0.00
11	FGU	WIRE	20	(2,251.44)	0.00	0.00	0.00	(2,251.44)	0.00	0.00
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
TOTAL				1,778,383.29	17,283.86	6,401.50	0.00	1,177,185.60	577,512.33	0.00

FOR THE PERIOD OF: APRIL 1997 Through MARCH 1998

	CURRENT MONTH:				PERIOD TO DATE				
	MARCH 1998				ACTUAL	ESTIMATE	DIFFERENCE		
	ACTUAL	ESTIMATE	DIFFERENCE				ACTUAL	ESTIMATE	DIFFERENCE
		AMOUNT	%	(3)	AMOUNT	%			
TRUE-UP CALCULATION									
1 PURCHASED GAS COST (Sch. A-1 Line 4)	1,177,186	1,197,472	20,286	1.69	11,382,432	12,257,831	875,399	7.14	
2 TRNSPRATION & OTHER (Sch. A-1 Lines 1,2,3,5,6)	601,198	(98,786)	(699,984)	708.59	4,864,807	2,719,533	(2,145,274)	(78.88)	
3 TOTAL	1,778,384	1,098,686	(679,698)	(61.86)	16,247,240	14,977,364	(1,269,876)	(8.48)	
4 FUEL REVENUES (NET OF REVENUE TAX)	1,295,579	1,095,446	(200,133)	(18.27)	16,542,914	15,788,075	(754,839)	(4.78)	
5 TRUE-UP (COLLECTED) OR REFUNDED	(103,020)	(103,020)	0	0.00	(1,236,383)	(1,236,383)	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,192,559	992,426	(200,133)	(20.17)	15,306,531	14,551,692	(754,839)	(5.19)	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(585,825)	(106,260)	479,565	(451.31)	(940,709)	(425,672)	515,037	(120.99)	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	(611)	0	611	0.00	3,425	2,563	(862)	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	109,074	143,073	33,999	23.76	(673,441)	(673,441)	0	0.00	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	103,020	103,020	0	0.00	1,236,383	1,236,383	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)	(374,342)	139,833	514,175	367.71	(374,342)	139,833	514,175	367.71	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	109,074	143,073	33,999	23.76	* 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)	(373,731)	139,833	513,564	367.27					
14 TOTAL (12+13)	(264,657)	282,906	547,563	193.55					
15 AVERAGE (50% OF 14)	(132,328)	141,453	273,781	193.55					
16 INTEREST RATE - FIRST DAY OF MONTH	5.5300%	0.0000%	---	---					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.5500%	0.0000%	---	---					
18 TOTAL (16+17)	11.0800%	0.0000%	---	---					
19 AVERAGE (50% OF 18)	5.5400%	0.0000%	---	---					
20 MONTHLY AVERAGE (19/12 Months)	0.462%	0.000%	---	---					
21 INTEREST PROVISION (15x20)	(611)	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.

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 1997 Through MARCH 1998
MARCH 1998

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL TOTAL	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER CENTS PER
								THIRD PARTY	PIPELINE			
1	APR 97	LG&E	SYS SUPPLY	N/A	1455980	199250	1655230	308,860	N/A	N/A	INCL. IN COST	18.6596545
2	APR 97	AMOCO	SYS SUPPLY	N/A	1689480	0	1689480	309,876	N/A	N/A	INCL. IN COST	18.3414873
3	APR 97	VASTAR	SYS SUPPLY	N/A	334270	0	334270	67,662	N/A	N/A	INCL. IN COST	20.2417208
4	APR 97	UNOCAL	SYS SUPPLY	N/A	95200	0	95200	17,248	N/A	N/A	INCL. IN COST	18.1176471
5	APR 97	NORAM	SYS SUPPLY	N/A	95200	0	95200	17,346	N/A	N/A	INCL. IN COST	18.2205882
6	APR 97	CNG	SYS SUPPLY	N/A	N/A	N/A	0	25,549	N/A	N/A	INCL. IN COST	0
7	APR 97	ENCRON	SYS SUPPLY	N/A	N/A	N/A	N/A	(15,550)	N/A	N/A	INCL. IN COST	N/A
8	MAY 97	LG&E	SYS SUPPLY	N/A	1076390	217750	1294140	294,973	N/A	N/A	INCL. IN COST	22.7929567
9	MAY 97	AMOCO	SYS SUPPLY	N/A	1887660	0	1887660	413,827	N/A	N/A	INCL. IN COST	21.9227382
10	MAY 97	TEXACO	SYS SUPPLY	N/A	113100	0	113100	25,628	N/A	N/A	INCL. IN COST	22.6591512
11	MAY 97	UNOCAL	SYS SUPPLY	N/A	17400	0	17400	3,821	N/A	N/A	INCL. IN COST	21.9568966
12	MAY 97	NORAM	SYS SUPPLY	N/A	96690	0	96690	22,095	N/A	N/A	INCL. IN COST	22.8513807
13	MAY 97	ENRON	SYS SUPPLY	N/A	0	0	0	(12,783)	N/A	N/A	INCL. IN COST	0
14	MAY 97	NGCLRHSE	SYS SUPPLY	N/A	0	0	0	(4,137)	N/A	N/A	INCL. IN COST	
15	JUNE 97	LG & E	SYS SUPPLY	N/A	942130	228250	1170380	283,119	N/A	N/A	INCL. IN COST	24.1903356
16	JUNE 97	AMOCO	SYS SUPPLY	N/A	1638010	0	1638010	385,844	N/A	N/A	INCL. IN COST	23.5556712
17	JUNE 97	TEXACO	SYS SUPPLY	N/A	248400	0	248400	56,454	N/A	N/A	INCL. IN COST	22.7269767
18	JUNE 97	PANENERGY	SYS SUPPLY	N/A	65700	0	65700	14,591	N/A	N/A	INCL. IN COST	22.2085236
19	JUNE 97	FGT	SYS SUPPLY	N/A	0	0	0	1,007	N/A	N/A	INCL. IN COST	N/A
20	JUNE 97	NORAM	SYS SUPPLY	N/A	0	0	0	371	N/A	N/A	INCL. IN COST	N/A
21	JUNE 97	CFGC	SYS SUPPLY	N/A	0	0	0	25,052	N/A	N/A	INCL. IN COST	N/A
22	JUNE 97	NGC - WIRE	SYS SUPPLY	N/A	0	0	0	(2,853)	N/A	N/A	INCL. IN COST	N/A
23	JUNE 97	NGC - WIRE	SYS SUPPLY	N/A	0	0	0	(29,542)	N/A	N/A	INCL. IN COST	N/A
24	JULY 97	LG & E	SYS SUPPLY	N/A	887810	206500	1094310	264,232	N/A	N/A	INCL. IN COST	24.1459742
25	JULY 97	AMOCO	SYS SUPPLY	N/A	1565850	0	1565850	347,555	N/A	N/A	INCL. IN COST	22.1959332
26	JULY 97	CORAL	SYS SUPPLY	N/A	179800	0	179800	39,060	N/A	N/A	INCL. IN COST	21.7241379
27	JULY 97	TEXACO	SYS SUPPLY	N/A	38640	0	38640	8,895	N/A	N/A	INCL. IN COST	23.0201863
28	JULY 97	ENGAGE	SYS SUPPLY	N/A	38680	0	38680	8,580	N/A	N/A	INCL. IN COST	22.1820062
29	JULY 97	DUKE	SYS SUPPLY	N/A	14490	0	14490	3,375	N/A	N/A	INCL. IN COST	23.2919255
30	JULY 97	ENRON	SYS SUPPLY	N/A	0	0	0	(2,135)	N/A	N/A	INCL. IN COST	N/A
31	JULY 97	LG & E	SYS SUPPLY	N/A	0	0	0	(3,631)	N/A	N/A	INCL. IN COST	N/A
32	JULY 97	LG & E	SYS SUPPLY	N/A	0	0	0	(1,030)	N/A	N/A	INCL. IN COST	N/A
33	JULY 97	TEXACO	SYS SUPPLY	N/A	0	0	0	(1,982)	N/A	N/A	INCL. IN COST	N/A
34	JULY 97	TEXACO	SYS SUPPLY	N/A	0	0	0	(1,135)	N/A	N/A	INCL. IN COST	N/A
35	JULY 97	INFINITE	SYS SUPPLY	N/A	0	0	0	(10,817)	N/A	N/A	INCL. IN COST	N/A
36	JULY 97	UNOCAL	SYS SUPPLY	N/A	0	0	0	(290)	N/A	N/A	INCL. IN COST	N/A
37	AUG 97	LG & E	SYS SUPPLY	N/A	986790	196500	1183290	267,527	N/A	N/A	INCL. IN COST	22.608735
38	AUG 97	AMOCO	SYS SUPPLY	N/A	1498230	0	1498230	335,698	N/A	N/A	INCL. IN COST	22.4063228
39	AUG 97	HIGHLAND	SYS SUPPLY	N/A	239630	0	239630	52,452	N/A	N/A	INCL. IN COST	21.8887451
40	AUG 97	ENRON	SYS SUPPLY	N/A	0	0	0	(3,785)	N/A	N/A	INCL. IN COST	N/A
41	AUG 97	INFINITE	SYS SUPPLY	N/A	0	0	0	(1,437)	N/A	N/A	INCL. IN COST	N/A
42	AUG 97	FGT	SYS SUPPLY	N/A	0	0	0	24,542	N/A	N/A	INCL. IN COST	N/A
TOTAL					15205530	1048250	16253780	3,534,132	0	0	0	21.743444

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 1997 Through MARCH 1998
MARCH 1998

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
43	SEPT 97	LG&E	SYS SUPPLY	N/A	938380	152250	1090630	303,660	N/A	N/A	INCL. IN COST	27.8426231
44	SEPT 97	AMOCO	SYS SUPPLY	N/A	1488560	0	1488560	389,122	N/A	N/A	INCL. IN COST	26.1408637
45	SEPT 97	EL PASO	SYS SUPPLY	N/A	169200	0	169200	43,012	N/A	N/A	INCL. IN COST	25.4205674
46	SEPT 97	TEXACO	SYS SUPPLY	N/A	117040	0	117040	35,244	N/A	N/A	INCL. IN COST	30.112782
47	SEPT 97	DUKE	SYS SUPPLY	N/A	9670	0	9670	2,810	N/A	N/A	INCL. IN COST	29.0589452
48	SEPT 97	HIGHLAND	SYS SUPPLY	N/A	N/A	N/A	N/A	723	N/A	N/A	INCL. IN COST	N/A
49	SEPT 97	DUKE	SYS SUPPLY	N/A	N/A	N/A	N/A	(173)	N/A	N/A	INCL. IN COST	N/A
50	SEPT 97	NGC	SYS SUPPLY	N/A	N/A	N/A	N/A	(12,332)	N/A	N/A	INCL. IN COST	N/A
51	SEPT 97	FGT	SYS SUPPLY	N/A	N/A	N/A	N/A	(24,412)	N/A	N/A	INCL. IN COST	N/A
52	OCT 97	LG&E	SYS SUPPLY	N/A	1033300	213000	1246300	386,694	N/A	N/A	INCL. IN COST	31.027361
53	OCT 97	AMOCO	SYS SUPPLY	N/A	1550340	0	1550340	496,748	N/A	N/A	INCL. IN COST	32.0412297
54	OCT 97	EL PASO	SYS SUPPLY	N/A	300700	0	300700	95,170	N/A	N/A	INCL. IN COST	31.6494845
55	OCT 97	AMOCO	SYS SUPPLY	N/A	458600	0	458600	148,361	N/A	N/A	INCL. IN COST	32.3509049
56	OCT 97	LG&E	SYS SUPPLY	N/A	N/A	N/A	N/A	(4,810)	N/A	N/A	INCL. IN COST	0
57	OCT 97	AMOCO	SYS SUPPLY	N/A	N/A	N/A	N/A	(6,762)	N/A	N/A	INCL. IN COST	0
58	OCT 97	FGT	SYS SUPPLY	N/A	N/A	N/A	N/A	(1,196)	N/A	N/A	INCL. IN COST	0
59	OCT 97	FL GAS UTIL	SYS SUPPLY	N/A	N/A	N/A	N/A	(5,049)	N/A	N/A	INCL. IN COST	0
60	OCT 97	UNION OIL	SYS SUPPLY	N/A	N/A	N/A	N/A	(91)	N/A	N/A	INCL. IN COST	0
61	OCT 97	NORAM	SYS SUPPLY	N/A	N/A	N/A	N/A	(346)	N/A	N/A	INCL. IN COST	0
62	OCT 97	INFINITE	SYS SUPPLY	N/A	N/A	N/A	N/A	(2,565)	N/A	N/A	INCL. IN COST	0
63	NOV 97	DUKE ENERG	SYS SUPPLY	N/A	1473150	253250	1726400	590,633	N/A	N/A	INCL. IN COST	34.2117991
64	NOV 97	AMOCO	SYS SUPPLY	N/A	1774500	N/A	1774500	590,084	N/A	N/A	INCL. IN COST	33.253508
65	NOV 97	TEXACO	SYS SUPPLY	N/A	363600	N/A	363600	120,000	N/A	N/A	INCL. IN COST	33.0033003
66	NOV 97	DUKE ENERG	SYS SUPPLY	N/A	113920	N/A	113920	36,526	N/A	N/A	INCL. IN COST	32.0630706
67	NOV 97	AMOCO	SYS SUPPLY	N/A	210870	N/A	210870	63,460	N/A	N/A	INCL. IN COST	30.0943615
68	NOV 97	FGT	SYS SUPPLY	N/A	N/A	N/A	N/A	(13,314)	N/A	N/A	INCL. IN COST	0
69	NOV 97	FGT	SYS SUPPLY	N/A	N/A	N/A	N/A	(564)	N/A	N/A	INCL. IN COST	0
70	NOV 97	TEXACO	SYS SUPPLY	N/A	N/A	N/A	N/A	59	N/A	N/A	INCL. IN COST	0
71	NOV 97	AMOCO	SYS SUPPLY	N/A	N/A	N/A	N/A	(1,163)	N/A	N/A	INCL. IN COST	0
72	NOV 97	HIGHLAND	SYS SUPPLY	N/A	N/A	N/A	N/A	(1,254)	N/A	N/A	INCL. IN COST	0
73	DEC 97	DUKE ENERG	SYS SUPPLY	N/A	1806520	249000	2055520	568,042	N/A	N/A	INCL. IN COST	27.6349634
74	DEC 97	DUKE ENERG	SYS SUPPLY	N/A	382260	0	382260	92,970	N/A	N/A	INCL. IN COST	24.3211165
75	DEC 97	AMOCO	SYS SUPPLY	N/A	2193710	0	2193710	565,411	N/A	N/A	INCL. IN COST	25.7741702
76	DEC 97	AMOCO	SYS SUPPLY	N/A	416920	0	416920	101,083	N/A	N/A	INCL. IN COST	24.245059
77	DEC 97	FP & L	SYS SUPPLY	N/A	50000	0	50000	15,000	N/A	N/A	INCL. IN COST	30
78	DEC 97	FGT	SYS SUPPLY	N/A	N/A	N/A	N/A	(206,505)	N/A	N/A	INCL. IN COST	0
79	DEC 97	FGT	SYS SUPPLY	N/A	N/A	N/A	N/A	(8,166)	N/A	N/A	INCL. IN COST	0
80	DEC 97	AMOCO	SYS SUPPLY	N/A	N/A	N/A	N/A	1,013	N/A	N/A	INCL. IN COST	0
81	DEC 97	LG&E	SYS SUPPLY	N/A	N/A	N/A	N/A	392	N/A	N/A	INCL. IN COST	0
82	DEC 97	TEXACO	SYS SUPPLY	N/A	N/A	N/A	N/A	8,794	N/A	N/A	INCL. IN COST	0
83	DEC 97	CORAL	SYS SUPPLY	N/A	N/A	N/A	N/A	(575)	N/A	N/A	INCL. IN COST	0
TOTAL			SYS SUPPLY	N/A	30056770	1915750	31972520	7,899,861	0	0	INCL. IN COST	24.7082851

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

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

	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	48	47	1,500	1,459	\$2.2550	\$2.3184
2	AMOCO	716	106	104	3,300	3,209	\$2.2850	\$2.3498
3	DUKE	6489	32	31	1,000	973	\$2.1450	\$2.2045
4	DUKE	6489	48	47	1,500	1,459	\$2.1500	\$2.2104
5	DUKE	6489	32	31	1,000	973	\$2.1600	\$2.2189
6	DUKE	6489	290	282	9,000	8,754	\$2.1700	\$2.2310
7	DUKE	6489	97	94	3,000	2,918	\$2.1800	\$2.2413
8	DUKE	6489	2,625	2,553	81,375	78,143	\$2.1900	\$2.2518
9	DUKE	6489	129	125	4,000	3,890	\$2.2000	\$2.2622
10	DUKE	6489	65	63	2,000	1,945	\$2.2350	\$2.2982
11	DUKE	6489	129	125	4,000	3,890	\$2.2450	\$2.3085
12	DUKE	6489	129	125	4,000	3,890	\$2.2650	\$2.3290
13	AMOCO	7995	23	22	700	681	\$2.2300	\$2.2922
14	DUKE	7995	3,375	3,282	104,625	101,742	\$2.2600	\$2.3240
15	AMOCO	7995	1,500	1,459	46,500	45,229	\$2.2625	\$2.3261
16	AMOCO	7995	23	22	700	681	\$2.2650	\$2.3282
17	TEXACO	7995	48	47	1,500	1,459	\$2.2900	\$2.3544
18	AMOCO	25809	3,000	2,918	93,000	90,452	\$2.2025	\$2.2645
19	AMOCO	157738	16	16	500	486	\$2.1000	\$2.1605
20	AMOCO	157738	65	63	2,000	1,945	\$2.1600	\$2.2211
21	AMOCO	157738	32	31	1,000	973	\$2.1800	\$2.2405
22	AMOCO	157738	81	78	2,500	2,432	\$2.1900	\$2.2512
23	AMOCO	157738	3,000	2,918	93,000	90,458	\$2.2025	\$2.2644
24	AMOCO	157738	32	31	1,000	973	\$2.2050	\$2.2662
25	AMOCO	157738	106	104	3,300	3,209	\$2.2350	\$2.2984
26	AMOCO	157738	48	47	1,500	1,458	\$2.2400	\$2.3045
27	AMOCO	157738	16	16	500	486	\$2.2500	\$2.3148
28	AMOCO	157738	65	63	2,000	1,945	\$2.2650	\$2.3290
29	AMOCO	157738	210	204	6,500	6,321	\$2.2750	\$2.3394
30	AMOCO	157738	16	16	500	486	\$2.3100	\$2.3765
31	AMOCO	157738	84	82	2,600	2,529	\$2.3200	\$2.3851
32	DUKE	157739	1,500	1,459	46,500	45,229	\$2.1700	\$2.2310
33	AMOCO	157739	113	110	3,500	3,404	\$2.2150	\$2.2775
34	AMOCO	157739	65	63	2,000	1,945	\$2.2700	\$2.3342
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42								
43								
	TOTAL		17,148	16,678	531,600	517,026		
					WEIGHTED AVERAGE		\$2.2173	\$2.2799

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.

FOR THE PERIOD OF:

APRIL 1997 Through MARCH 1998

		CURRENT MONTH:		MARCH 1998		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	1,255,060	1,170,310	(84,750)	(7.24)	10,026,331	9,059,360	(966,971)	(10.67)
OUTDOOR LIGHTING	(21)	144	240	96	40.00	2,216	2,500	284	11.35
RESIDENTIAL	(31)	1,164,161	1,229,820	65,659	5.34	9,026,729	9,563,800	537,071	5.62
LARGE VOLUME	(51)	2,080,884	2,101,360	20,476	0.97	22,507,277	21,280,240	(1,227,037)	(5.77)
OTHER	(81)	15,307	16,860	1,553	9.21	117,115	136,440	19,325	14.16
TOTAL FIRM		4,515,556	4,518,590	3,034	0.07	41,679,667	40,042,340	(1,637,327)	(4.09)
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	347,668	432,710	85,042	19.65	4,154,054	4,625,770	471,716	10.20
INTERRUPTIBLE TRANSPORT	(92)	77,160	30,720	(46,440)	(151.17)	374,465	309,090	(65,375)	(21.15)
LARGE VOLUME INTERRUPTIBLE	(93)	1,095,260	1,860,000	764,740	41.12	21,639,618	21,900,000	260,382	1.19
OFF SYSTEM SALES SERVICE	(95)	275,750	0	(275,750)	0.00	2,638,000	0	(2,638,000)	0.00
TOTAL INTERRUPTIBLE		1,795,838	2,323,430	527,592	22.71	28,806,137	26,834,860	(1,971,277)	(7.35)
TOTAL THERM SALES		6,311,394	6,842,020	530,626	7.76	70,485,804	66,877,200	(3,608,604)	(5.40)
NUMBER OF CUSTOMERS (FIRM)									
					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
GENERAL SERVICE	(11)	2,728	2,514	(214)	(8.51)	2,643	2,442	(201)	(8.23)
OUTDOOR LIGHTING	(21)	0	0	0	0.00	0	0	0	0.00
RESIDENTIAL	(31)	32,150	31,630	(520)	(1.64)	31,493	31,011	(482)	(1.55)
LARGE VOLUME	(51)	887	900	13	1.44	883	888	5	0.56
OTHER	(81)	437	429	(8)	(1.86)	433	425	(8)	(1.88)
TOTAL FIRM		36,202	35,473	(729)	(2.06)	35,452	34,766	(686)	(1.97)
NUMBER OF CUSTOMERS (INTERRUPTIBLE)									
					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
INTERRUPTIBLE	(61)	12	13	1	7.69	13	13	0	0.00
INTERRUPTIBLE TRANSPORT	(92)	2	1	(1)	(100.00)	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		36,218	35,488	(730)	(2.06)	35,468	34,781	(687)	(1.98)
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	460	466	6	1.29	3,794	3,710	(84)	(2.26)
OUTDOOR LIGHTING	(21)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
RESIDENTIAL	(31)	36	39	3	7.69	287	308	21	6.82
LARGE VOLUME	(51)	2,346	2,335	(11)	(0.47)	25,490	23,964	(1,526)	(6.37)
OTHER	(81)	35	39	4	10.26	270	321	51	15.89
INTERRUPTIBLE	(61)	28,972	33,285	4,313	12.96	319,543	355,828	36,285	10.20
INTERRUPTIBLE TRANSPORT	(92)	38,580	30,720	(7,860)	(25.59)	374,465	309,090	(65,375)	(21.15)
LARGE VOLUME INTERRUPTIBLE	(93)	1,095,260	1,860,000	764,740	41.12	21,639,618	21,900,000	260,382	1.19
OFF SYSTEM SALES SERVICE	(95)	275,750	0	(275,750)	0.00	2,638,000	0	(2,638,000)	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												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0467	1.0399	1.0428	1.0454	1.0462	1.0419	1.0440	1.0475	1.0516	1.0584	1.0478	1.0444
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	1.07	1.07	1.06	1.06
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0471	1.0386	1.0420	1.0444	1.0459	1.0418	1.0446	1.0477	1.0519	1.0562	1.0471	1.0456
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	1.07	1.07	1.07	1.06

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

DATE	03/31/98	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: CHRIS SNYDER 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
DUE	04/10/98		
INVOICE NO.	22254		
TOTAL AMOUNT DUE	\$316,785.13		

CONTRACT: 5009 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 ORN No.	DELIVERIES POI NO.	ORN No.	PRDD MONTH	TC	RC	RATES			VOLUMES OTH DRY	AMOUNT	
							BASE	SURCHARGES	DISC			NET
	RESERVATION CHARGE			03/98	A	RES	0.3687	0.0085		0.3772	440,696	\$166,230.53
	RES CHG FOR TEMP RELINQ AT LESS THAN MAX RATE			03/98	A	RES	0.3687			0.3687	403,000	\$148,586.10
	NO NOTICE RESERVATION CHARGE			03/98	A	NNR	0.0590			0.0590	108,500	\$6,401.50
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5698, at poi 16103			03/98	A	TRL	0.0110			0.0110	(24,800)	(\$272.80)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5698, at poi 16104			03/98	A	TRL	0.0110			0.0110	(68,200)	(\$750.20)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5698, at poi 16105			03/98	A	TRL	0.0110			0.0110	(52,700)	(\$579.70)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5698, at poi 16106			03/98	A	TRL	0.0110			0.0110	(65,100)	(\$716.10)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5698, at poi 16107			03/98	A	TRL	0.0110			0.0110	(9,300)	(\$102.30)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5698, at poi 16108			03/98	A	TRL	0.0110			0.0110	(21,700)	(\$238.70)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5698, at poi 16109			03/98	A	TRL	0.0110			0.0110	(21,700)	(\$238.70)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5698, at poi 16156			03/98	A	TRL	0.0110			0.0110	(15,500)	(\$170.50)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5698, at poi 16157			03/98	A	TRL	0.0110			0.0110	(15,500)	(\$170.50)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5698, at poi 16158			03/98	A	TRL	0.0110			0.0110	(55,800)	(\$613.80)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5698, at poi 62992			03/98	A	TRL	0.0110			0.0110	(52,700)	(\$579.70)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 03/98.											549,196	\$316,785.13

*** END OF INVOICE 22254 ***

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

DATE	03/31/98	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: CHRIS SNYDER 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	04/10/98		
INVOICE NO.	22244		
TOTAL AMOUNT DUE	\$267,128.70		

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		DELIVERIES		PROD MONTH	IC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
					03/98	A	RES	0.8072	0.0085		0.8157	327,484	\$267,128.70
RESERVATION CHARGE													
TOTAL FOR CONTRACT 3624 FOR MONTH OF 03/98.													
*** END OF INVOICE 22244 ***													

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

DATE	04/10/98	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: CHRIS SNYDER POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance and wire to:
DUPLICATE	04/20/98		Wire Transfer
INVOICE NO.	22452		Florida Gas Transmission Company
TOTAL AMOUNT DUE	\$11,729.67		Nations Bank, Dallas, TX Account # 3750354511 ABA # 111000012

CONTRACT: 5009 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		PROD MONTH	IC	FC	RATES				VOLUMES DTH ORY	AMOUNT
		POI NO.	DRN No.				BASE	SURCHARGES	DISC	RET		
	Usage Charge	16103	3154	03/98	A	COM	0.0312	0.0091		0.0403	29,176	\$1,275.79
	Usage Charge	16104	28645	03/98	A	COM	0.0312	0.0091		0.0403	16,483	\$664.26
	Usage Charge	16105	3158	03/98	A	COM	0.0312	0.0091		0.0403	40,104	\$1,616.19
	Usage Charge	16106	28456	03/98	A	COM	0.0312	0.0091		0.0403	11,191	\$451.00
	Usage Charge	16107	3161	03/98	A	COM	0.0312	0.0091		0.0403	33,513	\$1,350.57
	Usage Charge	16108	3163	03/98	A	COM	0.0312	0.0091		0.0403	32,915	\$1,326.47
	Usage Charge	16109	3165	03/98	A	COM	0.0312	0.0091		0.0403	61,285	\$2,469.79
	Usage Charge	16116	3262	03/98	A	COM	0.0312	0.0091		0.0403	14,701	\$592.45
	Usage Charge	16117	3261	03/98	A	COM	0.0312	0.0091		0.0403	8,301	\$334.53
	Usage Charge	16118	3277	03/98	A	COM	0.0312	0.0091		0.0403	7,920	\$319.18
	Usage Charge	16273	3214	03/98	A	COM	0.0312	0.0091		0.0403	27,575	\$1,111.27
	Usage Charge	62992	217831	03/98	A	COM	0.0312	0.0091		0.0403	7,900	\$318.37

TOTAL FOR CONTRACT 5009 FOR MONTH OF 03/98. 291,064 \$11,729.67

*** END OF INVOICE 22452 ***

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

DATE	01/10/98	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: CHRIS SNYDER 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
DUE	01/20/98		
INVOICE NO.	2244		
TOTAL AMOUNT DUE	\$5,328.91		

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 CCDE LIST

PCI NO.	RECEIPTS DRA No.	DELIVERIES		PROD MONTH	TC	FC	RATES			VOLUMES DTH DRY	AMOUNT	
		POJ NO.	DRN No.				BASE	SURCHARGES	DISC			NET
	Usage Charge		16103	3154	03/98	A	COM	0.0144	0.0091	0.0235	15,624	\$367.16
	Usage Charge		16104	28545	03/98	A	COM	0.0144	0.0091	0.0235	23,973	\$563.37
	Usage Charge		16105	3158	03/98	A	COM	0.0144	0.0091	0.0235	31,496	\$740.16
	Usage Charge		16106	28456	03/98	A	COM	0.0144	0.0091	0.0235	52,609	\$1,236.31
	Usage Charge		16107	3161	03/98	A	COM	0.0144	0.0091	0.0235	8,587	\$201.79
	Usage Charge		16108	3163	03/98	A	COM	0.0144	0.0091	0.0235	2,480	\$58.28
	Usage Charge		16109	3165	03/98	A	COM	0.0144	0.0091	0.0235	17,515	\$411.60
	Usage Charge		16156	3262	03/98	A	COM	0.0144	0.0091	0.0235	26,399	\$620.38
	Usage Charge		16157	3261	03/98	A	COM	0.0144	0.0091	0.0235	20,799	\$488.78
	Usage Charge		16158	3277	03/98	A	COM	0.0144	0.0091	0.0235	27,280	\$641.08
TOTAL FOR CONTRACT 3624 FOR MONTH OF 03/98.											226,762	\$5,328.91

*** END OF INVOICE 22441 ***

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

DATE	04/10/98	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: CHRIS SNYDER 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	04/20/98		
INVOICE NO.	22451		
TOTAL AMOUNT DUE	\$225.08		

CONTRACT: 5002 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT LAURA GIAMBRONE
 TYPE: DELIVERY POINT OPERATOR ACCOUNT DUNS NO: 006924427 AT (713)853-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CCDE LIST

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	IC	RATES			VOLUMES DTH DRY	AMOUNT	
	DRA No.		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
No Notice													
					03/98	A	COM	0.0312	0.0091		0.0403	5,585	\$225.08
TOTAL FOR CONTRACT 5002 FOR MONTH OF 03/98.												5,585	\$225.08

*** END OF INVOICE 22451 ***



NATURAL GAS SALES INVOICE

Amoco Energy Trading Corporation
Tax ID No. 36-3421804

Remit Wire to: AMOCO ENERGY TRADING CORPORATION
WIRE TRANSFER ACCT CHASE MANHATTAN
BANK, NY - ACCT NO 910-2-548097
ABA# 021000021
NEW YORK, NY, 10081-6000

ATTN: TREASURER - FPUC K# NG-88
FLORIDA PUBLIC UTILITIES
PO BOX 3395
WEST PALM BEACH, FL, 33402-3395

INVOICE NUMBER 028536
INVOICE DATE 04-10-1998
CONTRACT 157115
DELIVERY MONTH 03/1998

Payment Due: 25TH DAY OF MONTH
Please include Amoco's invoice number on all remittances.

Natural gas delivered during 03/98. Calculations are based on nominations.

Table with 5 columns: Delivery Point Description/Pipeline Measurement Pt, Amoco ID#, Quantity mmbtu, Price \$/mmbtu, Amount Due (\$). Rows include FGT ZONE 1 POOL (STA 7), FGT STATION 8 POOL POINT, FGT STA 11 ZN 3 POOL POIN, FGT FAIRWAY FLD, MOBILE BAY PURCHASE POOL, and TOTAL AMOUNT DUE.

If you have any questions, please contact Barbara Hollins at (281) 366-5410 or send a facsimile to (281) 366-5313. When remitting an amount different than the total amount billed, please fax the appropriate support to document your change.

For Amoco use only: 1300100001054-00A981603-14187601,028536,041098



NATURAL GAS SALES INVOICE

Amoco Energy Trading Corporation
Tax ID No. 36-3421804

Remit Wire to:
AMOCO ENERGY TRADING CORPORATION
WIRE TRANSFER ACCT CHASE MANHATTAN
BANK, NY - ACCT NO 910-2-548097
ABA# 021000021
NEW YORK, NY, 10081-6000

ATTN: TREASURER
FLORIDA PUBLIC UTILITIES
PO BOX 3395
WEST PALM BEACH, FL, 33402-3395

INVOICE NUMBER 028873
INVOICE DATE 04-10-1998
CONTRACT 196781
DELIVERY MONTH 03/1998

Payment Due: 25TH DAY OF MONTH
Please include Amoco's invoice number on all remittances.

Natural gas delivered during 03/98. Calculations are based on nominations.

Delivery Point Description/ Pipeline Measurement Pt	Amoco ID#	Quantity mmbtu	Price \$/mmbtu	Amount Due (\$)
FGT STATION 8 POOL POINT	059380	1,400	2.24750	3,146.50
MOBILE BAY PURCHASE POOL	076922	3,500	2.21500	7,752.50
TOTAL AMOUNT DUE				10,899.00

If you have any questions, please contact Barbara Hollins at (281) 366-5410 or send a facsimile to (281) 366-5313. When remitting an amount different than the total amount billed, please fax the appropriate support to document your change.

For Amoco use only: 1300100001054-00A981603-14187601,028873,041098



FLORIDA PUBLIC UTILITIES COMPANY
 401 S. DIXIE HIGHWAY
 P.O. BOX 3395
 WEST PALM BEACH, FL 33402-3395

Invoice No: SR98030799
 Customer No: 10735401
 Customer Fax: (561) 838-1713

Payment by wire transfer:
 DUKE ENERGY TRADING AND MARKETING, L.L.C.
 CHASE MANHATTAN BANK
 NEW YORK, NY
 ABA # 021000021
 Account # 910-2-771269

Invoice Date: April 13, 1998
 Payment Terms: Due April 25, 1998
 unless otherwise provided in effective contract

Remit by check to:
 DUKE ENERGY TRADING AND MARKETING, L.L.C.
 P. O. BOX 201204
 HOUSTON, TX 77216-1204

Invoice for Natural Gas for Nom deliveries.

Date	Transport Contract	Sales Point	Description	Price	MMBTU Volume	Amount Due
FLORIDA GAS TRANSMISSION COMPANY:						
4/98	5430 - ZONE 1	6489	Pooling\Zone 1 CS #7	2.1900	81,375	178,211.25
4/98	5430 - ZONE 2	7995	Pooling\Zone 2 CS # 8	2.2600	104,625	236,452.50
4/98	B2B1500	62134	Mobil Plant-Mobile Bay	2.1700	46,500	100,905.00
4/98	5430 - ZONE 1	6489	Pooling\Zone 1 CS #7	2.2350	2,000	4,470.00
4/98	5430 - ZONE 1	6489	Pooling\Zone 1 CS #7	2.1800	3,000	6,540.00
4/98	5430 - ZONE 1	6489	Pooling\Zone 1 CS #7	2.1450	1,000	2,145.00
4/98	5430 - ZONE 1	6489	Pooling\Zone 1 CS #7	2.1500	1,500	3,225.00
4/98	5430 - ZONE 1	6489	Pooling\Zone 1 CS #7	2.2000	4,000	8,800.00
4/98	5430 - ZONE 1	6489	Pooling\Zone 1 CS #7	2.2650	4,000	9,060.00
4/98	5430 - ZONE 1	6489	Pooling\Zone 1 CS #7	2.2450	4,000	8,980.00
4/98	5430 - ZONE 1	6489	Pooling\Zone 1 CS #7	2.1700	9,000	19,530.00
4/98	5430 - ZONE 1	6489	Pooling\Zone 1 CS #7	2.1600	1,000	2,160.00
Invoice Totals					262,000	\$580,478.75

- * If paying by check, send remittance information with payment.
- * If paying by wire transfer, please fax remittance information to the attention of Accounts Receivable at (713) 260-1825 or mail to the address shown on the letterhead.
- * Please refer to this invoice with your payment.
- * Any questions about this invoice, please contact Francheska Castex at telephone (713) 260-8520.

Duke Energy Trading and Marketing, L.L.C.

A Duke Energy and Mobil Company
 10777 Westheimer, Suite 650
 Houston, Texas 77042



ORIGINAL INVOICE

PAYMENT BY CHECK:

TEXACO NATURAL GAS INC.
P.O. BOX 842306
DALLAS, TX 75284-2306

FLORIDA PUBLIC UTILITIES CO
401 S DIXIE HWY
PO BOX 3395
WEST PALM BEACH, FL 334023395
ATTENTION: TREASURER

673

PAYMENT BY
ELECTRONIC FUNDS TRANSFER:

THE CHASE MANHATTAN BANK
ACCT# 9102774818
ABA# 021000021

INVOICE		DELIVERY MO/YR	CUSTOMER NUMBER	CONTACT:
NUMBER	DATE			
98030291	4/6/98	03/98	32575	CAROLYN CURTIS (713)752-7386

TERMS

PAYMENT DUE ON 25TH DATE OF MONTH FOLLOWING MONTH OF DELIVERY

PIPELINE	POINT OF SALE/CHARGES	DEAL #	MMBTU	\$/MMBTU	\$/AMOUNT
FGT	P 5302 ZONE 2	1478	1,500	\$2.2900	\$3,435.00

Total Amount Due \$3,435.00

SPECIAL INFORMATION

PLEASE REFERENCE INVOICE NUMBER WITH REMITTANCE

- IF PAYMENT DIFFERS FROM THE AMOUNT INVOICED, PLEASE FAX YOUR SUPPORT
P/L OR METER STMT OR PRICE TO 713-752-4044 ATTN: ACCT. RECEIVABLE.

FOR OFFICE USE ONLY

CONTRACT NUMBER	STATE CODE	BAP #	ACCOUNT MANAGER
21-3678	BA-407	96-001-001-03	SUSAN GRIFFIN

CUSTOMER COPY



NATURAL GAS SALES INVOICE

Amoco Energy Trading Corp.
Tax ID No. 36-3421804

Remit Wire to:
AMOCO ENERGY TRADING CORPORATION
WIRE TRANSFER ACCOUNT
CHASE MANHATTAN BANK, NY
ACCT. NO. 910-2-548097 ABA# 021000021
NEW YORK, NY 10081-6000

ATTN: CHRIS SYNDER
FLORIDA PUBLIC UTILITIES
P. O. BOX 3395
WEST PALM BEACH, FLORIDA

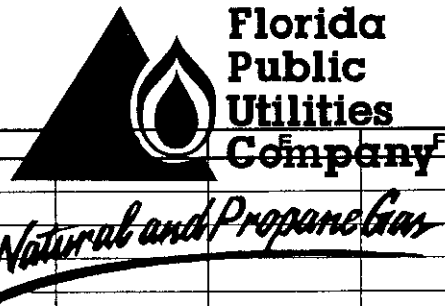
INVOICE NUMBER E09
INVOICE DATE 03-19-98
CONTRACT 157115
DELIVERY MONTH 02/1998

Payment Due: WITHIN 10 DAYS OR RECEIPT
Please include Amoco's invoice number on all remittances.

Delivery point description	Quantity mmbtu	Month of Delivery	Price \$/mmbtu	Amount Due
FGT IMBALANCE	309	02/98	1.9725	609.50
FGT IMBALANCE	39	02/98	2.1934	85.54
TOTAL AMOUNT DUE				<u>695.04</u>

If you have any questions, please contact Barbara Hollins at (281) 366-5410 or send a facsimile to (281) 366-5313. When remitting an amount different than a total amount billed, please fax the appropriate support to document your change.

For Amoco use only: 1300100001054 - 00A981603 - 10655803, 082297



	A	B	C	F	G	H
1						
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8	INVOICE					
9						
10					Date:	February 19, 1998
11					Due Date:	March 1, 1998
12						
13	Florida Gas Utility					
14	Attention: Ms. Michelle Klein					
15	2815 NW 13th St, Suite 200					
16	Gainesville, Florida 32606					
17						
18	INVOICE NUMBER		12112859GS63			
19						
20						
21	<u>Description</u>		<u>Basis</u>	<u>Units</u>	<u>Price</u>	<u>Amount</u>
22						
23	January 1998 Imbalance Trading		MMBtu	1,062	\$2.1200	\$2,251.44
24						
25	Totals			1,062		\$2,251.44
26				-----		-----
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39	Mail Payment to:			Wire transfer payment to:		
40						
41	Florida Public Utilities Company			SunBank/South Florida, NA		
42	Attention: Christopher M. Snyder			501 East Los Olas Boulevard		
43	Post Office Box 3395			Ft. Lauderdale, Florida 33301		
44	West Palm Beach, Florida 33402-3395			ABA #067006076		
45				For the credit of Florida Public Utilities Company		
46				General Account No. 6627 627006416		
47						
48	Please enclose one copy of this invoice with check payment					
49						
50						
51						
52	Post Office Box 3395 • West Palm Beach, Florida 33402-3395 • (561) 838-1723 • Fax (561) 838-1713					