

**DECLASSIFIED** <sup>D</sup>

M E M O R A N D U M

May 20, 1998

1/28/00

000003-GU

- TO: \_\_\_\_\_ DIVISION OF APPEALS  
 \_\_\_\_\_ DIVISION OF AUDITING AND FINANCIAL ANALYSIS  
 \_\_\_\_\_ DIVISION OF COMMUNICATION  
XX \_\_\_\_\_ 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: 05599-98

DESCRIPTION: PGA for 4/98.

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.

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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.

05599-98

**COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED FOR THE PERIOD OF: APRIL 1998 Through MARCH 1999**

	CURRENT MONTH:				PERIOD TO DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
<b>COST OF GAS PURCHASED</b>									
1 COMMODITY (Pipeline)	18,905	10,663	8,242	77.30	18,905	10,663	8,242	77.30	
2 NO NOTICE SERVICE	4,425	4,425	0	0.00	4,425	4,425	0	0.00	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	966,795	1,395,720	(428,925)	(30.73)	966,795	1,395,720	(428,925)	(30.73)	
5 DEMAND	557,512	554,863	2,649	0.48	557,512	554,863	2,649	0.48	
6 OTHER	0	0	0	0.00	0	0	0	0.00	
<b>LESS END-USE CONTRACT</b>									
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)	1,547,637	1,965,671	(418,034)	(21.27)	1,547,637	1,965,671	(418,034)	(21.27)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	1,414	3,537	(2,123)	(60.02)	1,414	3,537	(2,123)	(60.02)	
14 TOTAL THERM SALES	1,323,094	1,192,451	130,643	10.96	1,323,094	1,192,451	130,643	10.96	
<b>THERMS PURCHASED</b>									
15 COMMODITY (Pipeline)	4,029,740	3,967,020	62,720	1.58	4,029,740	3,967,020	62,720	1.58	
16 NO NOTICE SERVICE	750,000	750,000	0	0.00	750,000	750,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	4,029,450	3,967,020	62,430	1.57	4,029,450	3,967,020	62,430	1.57	
19 DEMAND	6,534,000	6,684,000	(150,000)	(2.24)	6,534,000	6,684,000	(150,000)	(2.24)	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
<b>LESS END-USE CONTRACT</b>									
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)	4,029,450	3,967,020	62,430	1.57	4,029,450	3,967,020	62,430	1.57	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	4,732	7,130	(2,398)	(33.63)	4,732	7,130	(2,398)	(33.63)	
27 TOTAL THERM SALES (24-26 Estimated Only)	6,108,224	3,959,890	2,148,334	54.25	6,108,224	3,959,890	2,148,334	54.25	
<b>CENTS PER THERM</b>									
28 COMMODITY (Pipeline) (1/15)	0.469	0.269	0.200	74.35	0.469	0.269	0.200	74.35	
29 NO NOTICE SERVICE (2/16)	0.590	0.590	0.000	0.00	0.590	0.590	0.000	0.00	
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)	23.993	35.183	(11.190)	(31.81)	23.993	35.183	(11.190)	(31.81)	
32 DEMAND (5/19)	8.532	8.301	0.231	2.78	8.532	8.301	0.231	2.78	
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
<b>LESS END-USE CONTRACT</b>									
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)	38.408	49.550	(11.142)	(22.49)	38.408	49.550	(11.142)	(22.49)	
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)	29.882	49.607	(19.725)	(39.76)	29.882	49.607	(19.725)	(39.76)	
40 TOTAL COST OF THERM SOLD (11/27)	25.337	49.640	(24.303)	(48.96)	25.337	49.640	(24.303)	(48.96)	
41 TRUE-UP (E-2)	(0.315)	(0.315)	0.000	0.00	(0.315)	(0.315)	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	25.022	49.325	(24.303)	(49.27)	25.022	49.325	(24.303)	(49.27)	
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)	25.11608	49.51046	(24.394)	(49.27)	25.11608	49.51046	(24.394)	(49.27)	
45 PGA FACTOR ROUNDED TO NEAREST .001	25.116	49.510	(24.394)	(49.27)	25.116	49.510	(24.394)	(49.27)	

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DOCUMENT NUMBER-DATE

05599 MAY 20 88

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED FOR THE PERIOD OF: APRIL 1998 Through MARCH 1999**

COST OF GAS PURCHASED	CURRENT MONTH: APRIL 1998				PERIOD TO DATE				
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
1 COMMODITY (Pipeline)	18,905	10,663	8,242	77.30	18,905	10,663	8,242	77.30	
2 NO NOTICE SERVICE	4,425	4,425	0	0.00	4,425	4,425	0	0.00	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	966,795	1,395,720	(428,925)	(30.73)	966,795	1,395,720	(428,925)	(30.73)	
5 DEMAND	557,512	554,863	2,649	0.48	557,512	554,863	2,649	0.48	
6 OTHER	0	0	0	0.00	0	0	0	0.00	
<b>LESS END-USE CONTRACT</b>									
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)	1,547,637	1,965,671	(418,034)	(21.27)	1,547,637	1,965,671	(418,034)	(21.27)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	1,414	3,537	(2,123)	(60.02)	1,414	3,537	(2,123)	(60.02)	
14 TOTAL THERM SALES	1,323,094	1,192,451	130,643	10.96	1,323,094	1,192,451	130,643	10.96	
<b>THERMS PURCHASED</b>									
15 COMMODITY (Pipeline)	4,029,740	3,967,020	62,720	1.58	4,029,740	3,967,020	62,720	1.58	
16 NO NOTICE SERVICE	750,000	750,000	0	0.00	750,000	750,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	4,029,450	3,967,020	62,430	1.57	4,029,450	3,967,020	62,430	1.57	
19 DEMAND	6,534,000	6,684,000	(150,000)	(2.24)	6,534,000	6,684,000	(150,000)	(2.24)	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
<b>LESS END-USE CONTRACT</b>									
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)	4,029,450	3,967,020	62,430	1.57	4,029,450	3,967,020	62,430	1.57	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	4,732	7,130	(2,398)	(33.63)	4,732	7,130	(2,398)	(33.63)	
27 TOTAL THERM SALES (24-26 Estimated Only)	6,108,224	3,959,890	2,148,334	54.25	6,108,224	3,959,890	2,148,334	54.25	
<b>CENTS PER THERM</b>									
28 COMMODITY (Pipeline) (1/15)	0.469	0.269	0.200	74.35	0.469	0.269	0.200	74.35	
29 NO NOTICE SERVICE (2/16)	0.590	0.590	0.000	0.00	0.590	0.590	0.000	0.00	
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)	23.993	35.183	(11.190)	(31.81)	23.993	35.183	(11.190)	(31.81)	
32 DEMAND (5/19)	8.532	8.301	0.231	2.78	8.532	8.301	0.231	2.78	
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
<b>LESS END-USE CONTRACT</b>									
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)	38.408	49.550	(11.142)	(22.49)	38.408	49.550	(11.142)	(22.49)	
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)	29.882	49.607	(19.725)	(39.76)	29.882	49.607	(19.725)	(39.76)	
40 TOTAL COST OF THERM SOLD (11/27)	25.337	49.640	(24.303)	(48.96)	25.337	49.640	(24.303)	(48.96)	
41 TRUE-UP (E-2)	(0.315)	(0.315)	0.000	0.00	(0.315)	(0.315)	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	25.022	49.325	(24.303)	(49.27)	25.022	49.325	(24.303)	(49.27)	
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)	25.11608	49.51046	(24.394)	(49.27)	25.11608	49.51046	(24.394)	(49.27)	
45 PGA FACTOR ROUNDED TO NEAREST .001	25.116	49.510	(24.394)	(49.27)	25.116	49.510	(24.394)	(49.27)	

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED FOR THE PERIOD OF: APRIL 1998 Through MARCH 1999**

COST OF GAS PURCHASED	CURRENT MONTH: APRIL 1998				PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	18,905	10,663	8,242	77.30	18,905	10,663	8,242	77.30
2 NO NOTICE SERVICE	4,425	4,425	0	0.00	4,425	4,425	0	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	966,795	1,395,720	(428,925)	(30.73)	966,795	1,395,720	(428,925)	(30.73)
5 DEMAND	557,512	554,863	2,649	0.48	557,512	554,863	2,649	0.48
6 OTHER	0	0	0	0.00	0	0	0	0.00
<b>LESS END-USE CONTRACT</b>								
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	(769,683)	769,683	(100.00)	0	(769,683)	769,683	(100.00)
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	1,547,637	1,195,988	351,649	29.40	1,547,637	1,195,988	351,649	29.40
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	1,414	3,537	(2,123)	(60.02)	1,414	3,537	(2,123)	(60.02)
14 TOTAL THERM SALES	1,323,094	1,192,451	130,643	10.96	1,323,094	1,192,451	130,643	10.96
<b>THERMS PURCHASED</b>								
15 COMMODITY (Pipeline)	4,029,740	3,967,020	62,720	1.58	4,029,740	3,967,020	62,720	1.58
16 NO NOTICE SERVICE	750,000	750,000	0	0.00	750,000	750,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	4,029,450	3,967,020	62,430	1.57	4,029,450	3,967,020	62,430	1.57
19 DEMAND	6,534,000	6,684,000	(150,000)	(2.24)	6,534,000	6,684,000	(150,000)	(2.24)
20 OTHER	0	0	0	0.00	0	0	0	0.00
<b>LESS END-USE CONTRACT</b>								
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)	4,029,450	3,967,020	62,430	1.57	4,029,450	3,967,020	62,430	1.57
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	4,732	7,130	(2,398)	(33.63)	4,732	7,130	(2,398)	(33.63)
27 TOTAL THERM SALES (24-26 Estimated Only)	6,108,224	3,959,890	2,148,334	54.25	6,108,224	3,959,890	2,148,334	54.25
<b>CENTS PER THERM</b>								
28 COMMODITY (Pipeline) (1/15)	0.469	0.269	0.200	74.35	0.469	0.269	0.200	74.35
29 NO NOTICE SERVICE (2/16)	0.590	0.590	0.000	0.00	0.590	0.590	0.000	0.00
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)	23.993	35.183	(11.190)	(31.81)	23.993	35.183	(11.190)	(31.81)
32 DEMAND (5/19)	8.532	8.301	0.231	2.78	8.532	8.301	0.231	2.78
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
<b>LESS END-USE CONTRACT</b>								
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)	38.408	30.148	8.260	27.40	38.408	30.148	8.260	27.40
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)	29.882	49.607	(19.725)	(39.76)	29.882	49.607	(19.725)	(39.76)
40 TOTAL COST OF THERM SOLD (11/27)	25.337	30.203	(4.866)	(16.11)	25.337	30.203	(4.866)	(16.11)
41 TRUE-UP (E-2)	(0.315)	(0.315)	0.000	0.00	(0.315)	(0.315)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	25.022	29.888	(4.866)	(16.28)	25.022	29.888	(4.866)	(16.28)
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)	25.11608	30.00038	(4.884)	(16.28)	25.11608	30.00038	(4.884)	(16.28)
45 PGA FACTOR ROUNDED TO NEAREST .001	25.116	30.000	(4.884)	(16.28)	25.116	30.000	(4.884)	(16.28)

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY			
PURCHASED GAS ADJUSTMENT			
COST RECOVERY CLAUSE CALCULATION			
SCHEDULE A-1 SUPPORTING DETAIL			
FOR THE PERIOD OF:		APRIL 1998 THROUGH MARCH 1999	
CURRENT MONTH:		APRIL 1998	
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	3,746,150	17,314.51	0.462
2 No Notice Commodity Adjustment - System Supply	25,590	143.56	0.561
3 Commodity Pipeline - Scheduled FTS - End Users	0	0.00	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	258,000	1,447.38	0.561
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)	4,029,740	18,905.45	0.469
<b>SWING SERVICE</b>			
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
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS - System Supply	3,771,450	890,750.80	23.618
18 Commodity Other - Scheduled FTS - OSSS	258,000	61,352.21	23.780
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	14,691.96	0.000
21 Imbalance Cashout - Other Shippers	0	0.00	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23	0	0.00	0.000
24 TOTAL COMMODITY (Other)	4,029,450	966,794.97	23.993
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement to System Supply	6,276,000	557,179.08	8.878
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	258,000	332.82	0.129
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	6,534,000	557,511.90	8.532
<b>OTHER</b>			
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 1998 THROUGH MARCH 1999  
CURRENT MONTH: APRIL 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	22757	10	303,425.26	0.00	4,425.00	0.00	0.00	299,000.26	0.00
2	FGT	22747	11	258,511.64	0.00	0.00	0.00	0.00	258,511.64	0.00
3	FGT	23027	12	10,103.28	10,103.28	0.00	0.00	0.00	0.00	0.00
4	FGT	23016	13	8,658.61	8,658.61	0.00	0.00	0.00	0.00	0.00
5	FGT	23026	14	143.56	143.56	0.00	0.00	0.00	0.00	0.00
6	FGT	22958	15	14,691.96	0.00	0.00	0.00	14,691.96	0.00	0.00
7	AMOCO	29375	16	15,973.25	0.00	0.00	0.00	15,973.25	0.00	0.00
8	AMOCO	29057	17	465,044.76	0.00	0.00	0.00	465,044.76	0.00	0.00
9	DUKE	SR98040512	18	460,290.00	0.00	0.00	0.00	460,290.00	0.00	0.00
10	TEXACO	98040253	19	10,795.00	0.00	0.00	0.00	10,795.00	0.00	0.00
11										
12										
13										
14										
15										
16										
17										
18										
19										
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21										
22										
23										
24										
25										
<b>TOTAL</b>				<b>1,547,637.32</b>	<b>18,905.45</b>	<b>4,425.00</b>	<b>0.00</b>	<b>966,794.97</b>	<b>557,511.90</b>	<b>0.00</b>

FOR THE PERIOD OF: APRIL 1998 Through MARCH 1999

	CURRENT MONTH: APRIL 1998				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
<b>TRUE-UP CALCULATION</b>								
1 PURCHASED GAS COST (Sch. A-1 Line 4)	966,795	1,395,720	428,925	30.73	966,795	1,395,720	428,925	30.73
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	580,842	(199,732)	(780,574)	390.81	580,842	(199,732)	(780,574)	390.81
3 TOTAL	1,547,637	1,195,988	(351,649)	(29.40)	1,547,637	1,195,988	(351,649)	(29.40)
4 FUEL REVENUES (NET OF REVENUE TAX)	1,323,094	1,192,451	(130,643)	(10.96)	1,323,094	1,192,451	(130,643)	(10.96)
5 TRUE-UP (COLLECTED) OR REFUNDED	11,882	11,882	0	0.00	11,882	11,882	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,334,976	1,204,333	(130,643)	(10.85)	1,334,976	1,204,333	(130,643)	(10.85)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(212,661)	8,345	221,006	2,648.36	(212,661)	8,345	221,006	2,648.36
8 INTEREST PROVISION-THIS PERIOD (21) (2)	(2,247)	0	2,247	0.00	(2,247)	0	2,247	0.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	(374,342)	139,833	514,175	367.71	(374,342)	139,833	514,175	367.71
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(11,882)	(11,882)	0	0.00	(11,882)	(11,882)	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)	(601,132)	136,296	737,428	541.05	(601,132)	136,296	737,428	541.05
<b>INTEREST PROVISION</b>								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(374,342)	139,833	514,175	367.71	* 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)	(598,885)	136,296	735,181	539.40				
14 TOTAL (12+13)	(973,227)	276,129	1,249,356	452.45				
15 AVERAGE (50% OF 14)	(486,614)	138,065	624,678	452.45				
16 INTEREST RATE - FIRST DAY OF MONTH	5.5500%	0.0000%	---	---				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.5300%	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)	(2,247)	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.

ACTUAL FOR THE PERIOD OF:  
 PRESENT MONTH: APRIL 1998 Through MARCH 1999

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		PIPELINE	DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY					
1	APR 98	DUKE	SYS SUPPLY	N/A	1,708,000	258,000	1,966,000	460,290.00		N/A	N/A	INCL. IN COST	23.41
2	APR 98	AMOCO	SYS SUPPLY	N/A	63,250	0	63,250	15,973.00		N/A	N/A	INCL. IN COST	25.25
3	APR 98	AMOCO	SYS SUPPLY	N/A	1,956,770	0	1,956,770	465,045.00		N/A	N/A	INCL. IN COST	23.77
4	APR 98	TEXACO	SYS SUPPLY	N/A	43,430	0	43,430	10,795.00		N/A	N/A	INCL. IN COST	24.86
5	APR 98	FGT	SYS SUPPLY	N/A	N/A	N/A	N/A	14,692.00		N/A	N/A	INCL. IN COST	0.00
<b>TOTAL</b>					3,771,450	258,000	4,029,450	966,795.00		0	0	0	23.99



## FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
 FOR THE PERIOD: APRIL 1998 THROUGH MARCH 1999  
 MONTH: APRIL 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	67	64	2,000	1,931	\$2.4300	\$2.5168
2	AMOCO	7995	10	10	300	290	\$2.2800	\$2.3586
3	DUKE	7995	5,360	5,175	160,800	155,250	\$2.3000	\$2.3822
4	AMOCO	7995	382	369	11,450	11,059	\$2.3025	\$2.3839
5	AMOCO	7995	10	10	300	290	\$2.3150	\$2.3848
6	AMOCO	7995	35	34	1,050	1,014	\$2.3850	\$2.4697
7	TEXACO	7995	50	48	1,500	1,448	\$2.4700	\$2.5587
8	AMOCO	7995	35	34	1,050	1,014	\$2.4800	\$2.5680
9	AMOCO	7995	35	34	1,050	1,014	\$2.4900	\$2.5784
10	AMOCO	7995	27	26	800	772	\$2.5150	\$2.6062
11	AMOCO	23422	2,025	1,955	60,750	58,644	\$2.2625	\$2.3438
12	AMOCO	157738	3,110	3,002	93,300	90,060	\$2.2825	\$2.3646
13	DUKE	157739	1,340	1,284	40,200	38,820	\$2.2500	\$2.3300
14	TEXACO	157739	33	32	1,000	965	\$2.2650	\$2.3472
15	TEXACO	157739	33	32	1,000	965	\$2.3850	\$2.4715
16	TEXACO	157739	33	32	1,000	965	\$2.4400	\$2.5285
17	AMOCO	157740	123	119	3,700	3,572	\$2.2600	\$2.3410
18	AMOCO	157740	50	48	1,500	1,448	\$2.2650	\$2.3483
19	AMOCO	157740	123	119	3,700	3,572	\$2.2750	\$2.3565
20	AMOCO	157740	183	177	5,500	5,310	\$2.2800	\$2.3616
21	AMOCO	157740	83	80	2,500	2,414	\$2.3350	\$2.4182
22	AMOCO	157740	90	87	2,700	2,607	\$2.3600	\$2.4442
23	AMOCO	157740	83	80	2,500	2,414	\$2.3700	\$2.4544
24	AMOCO	157740	50	48	1,500	1,448	\$2.4000	\$2.4862
25	AMOCO	157740	33	32	1,000	965	\$2.4550	\$2.5440
26	AMOCO	157740	213	206	6,400	6,178	\$2.4700	\$2.5588
27	AMOCO	157740	123	119	3,700	3,572	\$2.5000	\$2.5896
28	AMOCO	157740	83	80	2,500	2,414	\$2.5250	\$2.6150
29								
30								
31								
32								
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41								
42								
43								
<b>TOTAL</b>			13,822	13,346	414,750	400,415		
<b>WEIGHTED AVERAGE</b>							\$2.2956	\$2.3778

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 1998 Through MARCH 1999

		CURRENT MONTH: APRIL 1998				PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>THERM SALES (FIRM)</b>									
GENERAL SERVICE	(11)	1,005,661	945,020	(60,641)	(6.42)	1,005,661	945,020	(60,641)	(6.42)
OUTDOOR LIGHTING	(21)	144	200	56	28.00	144	200	56	28.00
RESIDENTIAL	(31)	866,800	808,210	(58,590)	(7.25)	866,800	808,210	(58,590)	(7.25)
LARGE VOLUME	(51)	1,982,743	1,839,260	(143,483)	(7.80)	1,982,743	1,839,260	(143,483)	(7.80)
OTHER	(81)	9,878	0	(9,878)	(100.00)	9,878	0	(9,878)	(100.00)
<b>TOTAL FIRM</b>		<b>3,865,226</b>	<b>3,592,690</b>	<b>(272,536)</b>	<b>(7.59)</b>	<b>3,865,226</b>	<b>3,592,690</b>	<b>(272,536)</b>	<b>(7.59)</b>
<b>THERM SALES (INTERRUPTIBLE)</b>									
INTERRUPTIBLE	(61)	326,797	367,200	40,403	11.00	326,797	367,200	40,403	11.00
INTERRUPTIBLE TRANSPORT	(92)	100,429	24,890	(75,539)	(303.49)	100,429	24,890	(75,539)	(303.49)
LARGE VOLUME INTERRUPTIBLE	(93)	1,557,772	1,597,780	40,008	2.50	1,557,772	1,597,780	40,008	2.50
OFF SYSTEM SALES SERVICE	(95)	258,000	0	(258,000)	0.00	258,000	0	(258,000)	0.00
<b>TOTAL INTERRUPTIBLE</b>		<b>2,242,998</b>	<b>1,989,870</b>	<b>(253,128)</b>	<b>(12.72)</b>	<b>2,242,998</b>	<b>1,989,870</b>	<b>(253,128)</b>	<b>(12.72)</b>
<b>TOTAL THERM SALES</b>		<b>6,108,224</b>	<b>5,582,560</b>	<b>(525,664)</b>	<b>(9.42)</b>	<b>6,108,224</b>	<b>5,582,560</b>	<b>(525,664)</b>	<b>(9.42)</b>
<b>NUMBER OF CUSTOMERS (FIRM)</b>		<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>							
GENERAL SERVICE	(11)	2,742	2,714	(28)	(1.03)	2,742	2,714	(28)	(1.03)
OUTDOOR LIGHTING	(21)	0	0	0	0.00	0	0	0	0.00
RESIDENTIAL	(31)	32,210	32,844	634	1.93	32,210	32,844	634	1.93
LARGE VOLUME	(51)	889	907	18	1.98	889	907	18	1.98
OTHER	(81)	437	0	(437)	(100.00)	437	0	(437)	(100.00)
<b>TOTAL FIRM</b>		<b>36,278</b>	<b>36,465</b>	<b>187</b>	<b>0.51</b>	<b>36,278</b>	<b>36,465</b>	<b>187</b>	<b>0.51</b>
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>		<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>							
INTERRUPTIBLE	(61)	12	13	1	7.69	12	13	1	7.69
INTERRUPTIBLE TRANSPORT	(92)	3	1	(2)	(200.00)	3	1	(2)	(200.00)
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
<b>TOTAL INTERRUPTIBLE</b>		<b>17</b>	<b>15</b>	<b>(2)</b>	<b>(13.33)</b>	<b>17</b>	<b>15</b>	<b>(2)</b>	<b>(13.33)</b>
<b>TOTAL CUSTOMERS</b>		<b>36,295</b>	<b>36,480</b>	<b>185</b>	<b>0.51</b>	<b>36,295</b>	<b>36,480</b>	<b>185</b>	<b>0.51</b>
<b>THERM USE PER CUSTOMER</b>									
GENERAL SERVICE	(11)	367	348	(19)	(5.46)	367	348	(19)	(5.46)
OUTDOOR LIGHTING	(21)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
RESIDENTIAL	(31)	27	25	(2)	(8.00)	27	25	(2)	(8.00)
LARGE VOLUME	(51)	2,230	2,028	(202)	(9.96)	2,230	2,028	(202)	(9.96)
OTHER	(81)	23	0	(23)	(100.00)	23	0	(23)	(100.00)
INTERRUPTIBLE	(61)	27,233	28,246	1,013	3.59	27,233	28,246	1,013	3.59
INTERRUPTIBLE TRANSPORT	(92)	33,476	24,890	(8,586)	(34.50)	33,476	24,890	(8,586)	(34.50)
LARGE VOLUME INTERRUPTIBLE	(93)	1,557,772	1,597,780	40,008	2.50	1,557,772	1,597,780	40,008	2.50
OFF SYSTEM SALES SERVICE	(95)	258,000	0	(258,000)	0.00	258,000	0	(258,000)	0.00

ACTUAL FOR THE PERIOD OF:

APRIL 1998 Through MARCH 1999

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
<b>WEST PALM BEACH:</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	1.0461											
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	0	0	0	0	0	0	0	0	0	0	0
<b>SANFORD &amp; DELAND:</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	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	1.06	0	0	0	0	0	0	0	0	0	0	0

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

DATE	04/30/98	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	05/10/98		
INVOICE NO.	22757		
TOTAL AMOUNT DUE	\$303,425.26		

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 POI NO.	DRN No.	PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
							BASE	SURCHARGES	DTSC			NET
				04/98	A	RES	0.3687	0.0085		0.3772	336,480	\$126,920.26
				04/98	A	RES	0.3687			0.3687	480,000	\$176,976.00
				04/98	A	HNR	0.0590			0.0590	75,000	\$4,425.00
				04/98	A	TRL	0.0102			0.0102	(33,000)	(\$336.60)
				04/98	A	TRL	0.0102			0.0102	(90,000)	(\$918.00)
				04/98	A	TRL	0.0102			0.0102	(69,000)	(\$703.80)
				04/98	A	TRL	0.0102			0.0102	(87,000)	(\$887.40)
				04/98	A	TRL	0.0102			0.0102	(12,000)	(\$122.40)
				04/98	A	TRL	0.0102			0.0102	(30,000)	(\$306.00)
				04/98	A	TRL	0.0102			0.0102	(24,000)	(\$244.80)
				04/98	A	TRL	0.0102			0.0102	(15,000)	(\$153.00)
				04/98	A	TRL	0.0102			0.0102	(15,000)	(\$153.00)
				04/98	A	TRL	0.0102			0.0102	(54,000)	(\$550.80)
				04/98	A	TRL	0.0102			0.0102	(51,000)	(\$520.20)

TOTAL FOR CONTRACT 5009 FOR MONTH OF 04/98.      411,480      \$303,425.26

\*\*\* END OF INVOICE 22757 \*\*\*

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

DATE	04/30/98	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	05/10/98		
INVOICE NO.	22747		
TOTAL AMOUNT DUE	\$258,511.64		

CONTRACT: 3624      SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY      CUSTOMER NO: 4084      PLEASE CONTACT LAURA GIAMBROME  
 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	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DTSC			NET
					04/98	A	RES	0.8072	0.0085		0.8157	316,920	\$258,511.64
TOTAL FOR CONTRACT 3624 FOR MONTH OF 04/98.												316,920	\$258,511.64

\*\*\* END OF INVOICE 22747 \*\*\*

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

DATE	05/10/98	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: CHRIS SHYDER 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	05/20/98			
INVOICE NO.	23027			
TOTAL AMOUNT DUE	\$10,103.28			

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	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
	Usage Charge	16103	3154	04/98	A	COM	0.0312	0.0249		0.0561	14,580	\$817.94
	Usage Charge	16104	28645	04/98	A	COM	0.0312	0.0249		0.0561	16,564	\$929.24
	Usage Charge	16105	3158	04/98	A	COM	0.0312	0.0249		0.0561	22,320	\$1,252.15
	Usage Charge	16106	28456	04/98	A	COM	0.0312	0.0249		0.0561	14,730	\$826.35
	Usage Charge	16107	3161	04/98	A	COM	0.0312	0.0249		0.0561	15,190	\$852.16
	Usage Charge	16108	3163	04/98	A	COM	0.0312	0.0249		0.0561	20,750	\$1,164.08
	Usage Charge	16109	3165	04/98	A	COM	0.0312	0.0249		0.0561	35,450	\$1,988.75
	Usage Charge	16156	3262	04/98	A	COM	0.0312	0.0249		0.0561	7,180	\$402.80
	Usage Charge	16157	3261	04/98	A	COM	0.0312	0.0249		0.0561	2,130	\$119.49
	Usage Charge	16158	3277	04/98	A	COM	0.0312	0.0249		0.0561	2,400	\$134.64
	Usage Charge	18273	3214	04/98	A	COM	0.0312	0.0249		0.0561	25,800	\$1,447.38
	Usage Charge	62992	217831	04/98	A	COM	0.0312	0.0249		0.0561	3,000	\$168.30

TOTAL FOR CONTRACT 5009 FOR MONTH OF 04/98.      180,094      \$10,103.28 ✓

\*\*\* END OF INVOICE 23027 \*\*\*

12

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

DATE	05/10/98	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	05/20/98			
INVOICE NO.	23016			
TOTAL AMOUNT DUE	\$8,658.61			

CONTRACT: 3624      SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY      CUSTOMER NO: 4084      PLEASE CONTACT LAURA GIAHBRONE  
 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	TC	RC	RATES				VOLUMES DTH DRY	AMOUNT
	DRM No.	POI NO.	DRM No.				BASE	SURCHARGES	DTSC	RLT		
Usage Charge		16103	3154	04/98	A	COM	0.0144	0.0249		0.0393	15,120	\$594.22
Usage Charge		16104	28645	04/98	A	COM	0.0144	0.0249		0.0393	32,751	\$1,287.11
Usage Charge		16105	3158	04/98	A	COM	0.0144	0.0249		0.0393	30,480	\$1,197.86
Usage Charge		16106	28456	04/98	A	COM	0.0144	0.0249		0.0393	47,170	\$1,853.78
Usage Charge		16107	3161	04/98	A	COM	0.0144	0.0249		0.0393	8,310	\$326.58
Usage Charge		16108	3163	04/98	A	COM	0.0144	0.0249		0.0393	2,400	\$94.32
Usage Charge		16109	3165	04/98	A	COM	0.0144	0.0249		0.0393	16,950	\$666.14
Usage Charge		16156	3262	04/98	A	COM	0.0144	0.0249		0.0393	20,370	\$800.54
Usage Charge		16157	3261	04/98	A	COM	0.0144	0.0249		0.0393	20,370	\$800.54
Usage Charge		16158	3277	04/98	A	COM	0.0144	0.0249		0.0393	26,400	\$1,037.52
TOTAL FOR CONTRACT 3624 FOR MONTH OF 04/98.											220,321	\$8,658.61

\*\*\* END OF INVOICE 23016 \*\*\*

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

DATE	05/10/98	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	05/20/98		
INVOICE NO.	23026		
TOTAL AMOUNT DUE	\$143.56		

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

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES OTH DRY	AMOUNT	
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DTSC			NET
No Notice					04/98	A	COM	0.0312	0.0249		0.0561	2.559	\$143.56
TOTAL FOR CONTRACT 5002 FOR MONTH OF 04/98.												2.559	\$143.56

\*\*\* END OF INVOICE 23026 \*\*\*







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 029375  
INVOICE DATE 05-09-1998  
CONTRACT 196781  
DELIVERY MONTH 04/1998

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

Natural gas delivered during 04/98. Calculations are based on nominations.

Delivery Point Description/ Pipeline Measurement Point	Amoco ID #	Quantity Mmbtu	Price \$/MMBtu	Amount Due (\$)
FGT STATION 8 POOL POINT	059380	4,550	2.44247	11,113.25
STA 11 ZN 3 POOL POINT	065930	2,000	2.43000	4,860.00
<b>TOTAL AMOUNT DUE</b>		<b>6,550</b>		<b>15,973.25</b>

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: 1300100001054-00A981603-14187601,029375,050998

8/7/8 P. 2/8



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 029057  
INVOICE DATE 05-09-1998  
CONTRACT 157115  
DELIVERY MONTH 04/1998

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

Natural gas delivered during 04/98. Calculations are based on nominations.

Delivery Point Description/ Pipeline Measurement Point	Amoco ID #	Quantity Mmbtu	Price \$/MMBtu	Amount Due (\$)
FGT ZONE 1 POOL (STA 7)	048630	60,750	2.26250	137,446.88
FGT STATION 8 POOL POINT	059380	11,450	2.30250	26,363.63
FGT FAIRWAY FLD	070036	93,300	2.28250	212,957.25
MOBILE BAY PURCHASE POOL	076922	37,200	2.37304	88,277.00
<b>TOTAL AMOUNT DUE</b>		<b>202,700</b>		<b>465,044.76</b>

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: 1300100001054-00A981603-14187601,029057,050998



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

Invoice No: SR98040512  
 Customer No: 107354-01  
 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

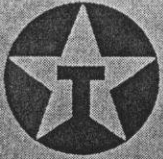
Invoice Date: May 10, 1998  
 Payment Terms: Due May 25, 1998  
 unless otherwise provided in effective contract

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.**

Prod Date	Transport Contract	Sales Point	Description	MMBTU Volume	Price	Amount Due
FLORIDA GAS TRANSMISSION COMPANY:						
4/98	5430 - ZONE 2	7995	Pooling Zone 2 CS # 8	160,800	2.3000	369,840.00
4/98	B2B1500	62134	Mobil Plant-Mobile Bay	40,200	2.2500	90,450.00
<b>Invoice Totals</b>				<b>201,000</b>		<b>\$460,290.00</b>

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.



A World Of Energy.

OFFICIAL SPONSOR U.S. OLYMPIC TEAM



ORIGINAL INVOICE

FOR MAY 11 1998

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

PAYMENT BY CHECK:

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

PAYMENT BY ELECTRONIC FUNDS TRANSFER:

THE CHASE MANHATTAN BANK  
 ACCT# 9102774818  
 ABA# 021000021

INVOICE		DELIVERY MOYR	CUSTOMER NUMBER	CONTACT
NUMBER	DATE			
98040253	5/6/98	04/98	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	MOBILE BAY 823	911	1,000	\$2.2650	\$2,265.00
FGT	MOBILE BAY 823	911	1,000	\$2.4400	\$2,440.00
FGT	MOBILE BAY 823	911	1,000	\$2.3850	\$2,385.00
FGT	P 5302 ZONE 2	1636	1,500	\$2.4700	\$3,705.00
Total Amount Due					\$10,795.00

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	96-001-001-04	SUSAN GRIFFIN

REMITTANCE COPY