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August 20, 1998

Ms. Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Betty Easley Conference Center
Room 110
Tallahassee, Florida 32399-0850

HAND DELIVERY

RECEIVED - FPC
AUG 20 PM 2:50
RECORDS AND
REPORTING

Re: Docket No. 980003-GU

Dear Ms. Bayo:

Enclosed herewith for filing in the above-referenced docket on behalf of Florida Public Utilities Company ("FPU") are the following documents:

1. Original and five copies of FPU's Request for Confidential Classification, and
2. An envelope containing the document considered "confidential".

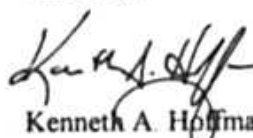
Please acknowledge receipt of these documents by stamping the extra copy of this letter "filed" and returning the same to me. Thank you for your assistance with this filing.

ACK _____
AFA _____
APP _____
CAF _____
CMU _____
CTR _____
EAG _____
LEG _____
LIN _____
OPC _____
RCH _____
SEC _____
WAS _____
OTH _____

KAH/rl

cc: All Parties of Record

Trb 3x

Sincerely,

Kenneth A. Hoffman

RECEIVED & FILED

BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

08975 AUG 20 1998

FPC-RECORDS/REPORTING

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas Adjustment)
 (PGA) True-Up)
 _____)

Docket No. 980003-GU
 Filed: August 20, 1998

FPU'S REQUEST FOR CONFIDENTIAL CLASSIFICATION

Florida Public Utilities Company ("FPU"), pursuant to Section 366.093, Florida Statutes, and Rule 25-22.006(4), Florida Administrative Code, submits this Request for Confidential Classification of portions of its purchased gas adjustment ("PGA") filing for the month of July, 1998. In support thereof, FPU states as follows:

1. FPU's PGA filing for the month of July 1998 consists of (a) Schedules A-1, A-1/R, A-1/Flexdown, A-1 Supporting Detail, Schedule A-1 Supporting Detail Supplement, A-2, A-3, A-4, A-5 and A-6 for the period of April 1998 through March 1999; and (b) purchased gas invoices for the month of July, 1998.

2. FPU requests that certain information¹ in its PGA filing for the month of July, 1998 be classified as "proprietary confidential business information" within the meaning of Section 366.093, Florida Statutes. The information and material at issue are intended to be and are treated by FPU as proprietary and confidential. The Commission previously has determined that this information is entitled to the protection of Section 366.093(3), Florida Statutes. See, e.g., Order No. PSC-96-0532-CFO-GU, issued April 15, 1996. Attached hereto as Exhibit "A" is a detailed explanation of the information and material for which confidential treatment are requested and justification for the requested confidential treatment of the highlighted portions of FPU's July, 1998

¹Schedule A-1 Supporting Detail Supplement, Schedule A-3, Schedule A-4, and gas invoices from suppliers other than Enron and the Florida Gas transmission Company.

PGA filing.

3. An unedited version of FPU's PGA filing for the month of July, 1998 has been submitted to the Division of Records and Reporting on this date under a separate cover with the information asserted to be confidential highlighted in yellow. An edited version of the documents on which the information asserted to be confidential has been blocked out is enclosed herewith.

4. FPU requests that the information for which it seeks confidential classification remain confidential for a period of at least 18 months as provided in Section 366.093(4), Florida Statutes. The time period requested is necessary to allow FPU to negotiate future gas purchase contracts on favorable terms.

WHEREFORE, for the foregoing reasons, FPU respectfully requests that its Request for Confidential Classification be granted.

Dated this 20th day of August, 1998.

Respectfully submitted,



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(850) 681-6515 (Telecopier)

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a copy of the foregoing was furnished by U. S. Mail this 20th day of August, 1998, to the following:

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Florida Public Service
Commission
2540 Shumard Oak Boulevard
Gerald L. Gunter Building
Tallahassee, Florida 32399-0850

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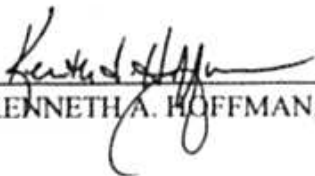
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By: 
KENNETH A. HOFFMAN, ESQ.

con3.8

Exhibit "A"

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 980003-GU

Justification for Confidentiality of July 1998 Schedules:

<u>SCHEDULES</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
A-1 Supporting Detail	4A	7-9	VENDOR INVOICE, CREDIT,CHECK, OR IDENTIFYING NUMBER INVOICE AMOUNT CLASSIFICATION BREAKDOWN	(1,3) (1,3) (1,3) (1,3) (1,3)
A-3	6A	1- 25	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	1-13	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.

Exhibit "A" (con't)
FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 980003-GU

Justification for Confidentiality of July 1998 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	16-17	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. 980003-GU

Justification for Confidentiality of July 1998 Imbalances

Resolutions:

<u>ITEMS</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
IMBALANCE				
RESOLUTION(S):	18	13-16	A-C	4
	18	23	F-H	4
	18	25	F&H	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.

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FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 980003-GU

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A-3	6A	1- 25	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	1-13	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)

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FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 980003-GU

Justification for Confidentiality of July 1998 Imbalances
Resolutions:

<u>ITEMS</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
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	18	23	F-H	4
	18	25	F&H	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.

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	CURRENT MONTH			PERIOD TO DATE		
	ACTUAL	ESTIMATE	DIFFERENCE	ACTUAL	ESTIMATE	DIFFERENCE
COST OF GAS PURCHASED						
1 COMMOITY (Pipeline)	18,851	8,329	6,222	64.82	41,588	22,714
2 NO NOTICE SERVICE	1,829	1,829	0	0.00	9,853	0
3 SWING SERVICE	0	0	0	0.00	0	0
4 COMMOITY (Other)	699,413	993,309	(293,896)	(29.59)	4,479,474	(1,451,756)
5 DEMAND	223,852	221,682	2,170	0.99	1,215,449	(1,264)
6 OTHER	0	0	0	0.00	0	0
LESS END-USE CONTRACT						
7 COMMOITY (Pipeline)	0	0	0	0.00	0	0
8 DEMAND	0	0	0	0.00	0	0
9 COMMOITY (Other)	0	0	0	0.00	0	0
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0
11 TOTAL COST	940,945	1,228,449	(285,504)	(23.28)	5,748,464	(1,432,306)
12 NET UNBILLED	3,646	2,207	1,439	65.20	10,340	521
13 COMPANY USE	1,091,048	1,040,198	50,850	4.89	4,789,884	297,260
14 TOTAL THERM SALES	3,239,490	2,968,050	271,440	9.15	14,174,770	791,810
THERMS PURCHASED						
15 COMMOITY (Pipeline)	310,000	310,000	0	0.00	1,670,000	0
16 NO NOTICE SERVICE	0	0	0	0.00	0	0
17 SWING SERVICE	0	0	0	0.00	0	0
18 COMMOITY (Other)	2,203,690	2,968,050	(764,370)	(25.75)	13,382,960	(192,720)
19 DEMAND	4,320,760	3,452,760	868,000	25.14	19,358,960	1,349,000
20 OTHER	0	0	0	0.00	0	0
LESS END-USE CONTRACT						
21 COMMOITY (Pipeline)	0	0	0	0.00	0	0
22 DEMAND	0	0	0	0.00	0	0
23 COMMOITY (Other)	0	0	0	0.00	0	0
24 TOTAL PURCHASES	2,203,690	2,968,050	(764,370)	(25.75)	13,382,960	(192,720)
25 NET UNBILLED	10,453	5,330	5,123	96.12	31,822	7,772
26 COMPANY USE	6,040,982	2,962,720	3,077,872	103.89	24,177,543	10,818,633
27 TOTAL THERM SALES	12,255,125	12,936,000	(680,875)	(5.26)	58,603,265	(5,000,000)
CENTS PER THERM						
28 COMMOITY (Pipeline)	0.489	0.324	0.165	50.93	0.454	0.142
29 NO NOTICE SERVICE	0.590	0.590	0.000	0.00	0.590	0.000
30 SWING SERVICE	0.000	0.000	0.000	0.00	0.000	0.000
31 COMMOITY (Other)	31.738	31.487	1,729	(5.17)	22.956	33.471
32 DEMAND	5.181	6.420	(1,239)	(19.30)	6.273	8.750
33 OTHER	0.000	0.000	0.000	0.00	0.000	0.000
LESS END-USE CONTRACT						
34 COMMOITY (Pipeline)	0.000	0.000	0.000	0.00	0.000	0.000
35 DEMAND	0.000	0.000	0.000	0.00	0.000	0.000
36 COMMOITY (Other)	0.000	0.000	0.000	0.00	0.000	0.000
37 TOTAL COST OF PURCHASES	42.699	41.322	1.377	3.33	32.725	42.939
38 NET UNBILLED	0.000	0.000	0.000	0.00	0.000	0.000
39 COMPANY USE	34.890	41.407	(8.527)	(15.76)	34.130	42.894
40 TOTAL COST OF THERM SOLD	15.577	41.396	(25.819)	(62.37)	17.852	43.016
41 TRUE-UP	(0.315)	(0.315)	0.000	0.00	(0.315)	0.000
42 TOTAL COST OF GAS	15.262	41.081	(25.819)	(62.85)	17.537	42.701
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	0.000
44 PGA FACTOR ADJUSTED FOR TAXES (42*43)	15.319	41.235	(25.916)	(62.85)	17.603	42.862
45 PGA FACTOR ROUNDED TO NEAREST .001	15.319	41.235	(25.916)	(62.85)	17.603	42.862

* Includes June '98 adjustment

(24-26 Estimate Only)

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

CURRENT MONTH:	JULY 1998				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline)	15,851	9,629	6,222	64.62	64,402	41,888	22,514	54.49
2 NO NOTICE SERVICE	1,829	1,829	0	0.00	9,853	9,853	0	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	698,413	993,309	(293,896)	(29.33)	3,027,718	4,479,474	(1,451,756)	(32.41)
5 DEMAND	223,852	221,682	2,170	0.98	1,214,185	1,215,449	(1,264)	(0.10)
6 OTHER	0	0	0	0.00	0	0	0	0.00
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	940,845	1,226,449	(285,604)	(23.28)	4,316,158	5,748,464	(1,432,306)	(24.89)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	3,646	2,207	1,439	65.20	10,861	10,340	521	5.04
14 TOTAL THERM SALES	1,091,048	1,040,198	50,850	4.89	4,789,884	4,882,624	92,740	1.94
THERMS PURCHASED								
15 COMMODITY (Pipeline)	3,239,490	2,968,050	271,440	9.15	14,174,770	13,382,960	791,810	5.62
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,970,000	1,870,000	100,000	5.35
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	2,203,690	2,968,050	(764,370)	(23.75)	13,189,240	13,382,960	(193,720)	(1.45)
19 DEMAND	4,320,780	3,432,780	888,000	25.14	19,256,960	18,007,960	1,249,000	6.36
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	2,203,690	2,968,050	(764,370)	(23.75)	13,189,240	13,382,960	(193,720)	(1.45)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	10,453	5,330	5,123	96.12	31,822	24,060	7,772	24.38
27 TOTAL THERM SALES	6,040,992	2,962,720	3,078,272	103.89	24,177,543	13,358,910	10,818,633	80.98
CENTS PER THERM								
28 COMMODITY (Pipeline)	0.489	0.324	0.165	50.93	0.454	0.312	0.142	45.51
29 NO NOTICE SERVICE	0.590	0.590	0.000	0.00	0.590	0.590	0.000	0.00
30 SWING SERVICE	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other)	31.738	33.467	(1,729)	(5.17)	22.956	33.471	(10,515)	(31.42)
32 DEMAND	5.181	6.420	(1,239)	(19.30)	6.273	6.750	(0.477)	(7.07)
33 OTHER	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
LESS END-USE CONTRACT.								
34 COMMODITY Pipeline	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
35 DEMAND	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
36 COMMODITY Other	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES	42.699	41.322	1.377	3.33	32.725	42.939	(10,214)	(23.79)
38 NET UNBILLED	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE	34.880	41.407	(8,527)	(15.76)	34.130	42.994	(8,864)	(20.62)
40 TOTAL COST OF THERM SOLD	15.577	41.398	(25,819)	(62.37)	17.852	43.018	(25,164)	(58.50)
41 TRUE-UP	0.315	(0.315)	0.000	0.00	0.315	0.315	0.000	0.00
42 TOTAL COST OF GAS	15.262	41.081	(25,819)	(62.85)	17.337	42.701	(25,364)	(58.93)
43 REVENUE TAX FACTOR	1.00378	1.00378	0.000	0.00	1.00378	1.00378	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	15.31939	41.23548	(25,919)	(62.85)	17.60294	42.80156	(25,197)	(58.93)
45 PGA FACTOR ROUNDED TO NEAREST .001	15.319	41.235	(25,916)	(62.85)	17.603	42.862	(25,259)	(58.93)

* Includes June '98 adjustment

(+17+18+20)-(21+23)

(24-26 Estimated Only)

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:			JULY 1998			PERIOD TO DATE		
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE AMOUNT	%	
1 COMMODITY (Pipeline)	15,851	9,829	6,222	54.62	54,402	41,688	22,714	54.49	
2 NO NOTICE SERVICE	1,829	1,829	0	0.00	9,853	9,853	0	0.00	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	698,413	983,309	(293,896)	(29.59)	3,027,718	4,479,474	(1,451,756)	(32.41)	
5 DEMAND	223,852	221,682	2,170	0.98	1,214,185	1,215,449	(1,264)	(0.10)	
6 OTHER	0	0	0	0.00	0	0	0	0.00	
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	(184,044)	184,044	(100.00)	0	(1,243,500)	1,243,500	(100.00)	
11 TOTAL COST	940,845	1,042,405	(101,460)	(9.73)	4,316,158	4,502,964	(186,806)	(4.15)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	3,648	2,207	1,439	65.20	10,851	10,340	521	5.04	
14 TOTAL THERM SALES	1,091,048	1,040,198	50,850	4.89	4,789,884	4,492,624	297,260	6.62	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	3,239,490	2,968,050	271,440	9.15	14,174,770	13,382,960	791,810	5.92	
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,670,000	1,670,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	2,203,600	2,968,050	(764,370)	(25.75)	13,189,240	13,382,960	(193,720)	(1.45)	
19 DEMAND	4,320,780	3,452,780	868,000	25.14	19,356,960	18,007,960	1,349,000	7.49	
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	2,203,680	2,968,050	(764,370)	(25.75)	13,189,240	13,382,960	(193,720)	(1.45)	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	10,453	5,330	5,123	98.12	31,822	24,050	7,772	32.32	
27 TOTAL THERM SALES	6,040,582	2,962,720	3,077,872	103.89	24,177,543	13,358,910	10,818,633	80.98	
CENTS PER THERM									
28 COMMODITY (Pipeline)	0.489	0.324	0.165	50.93	0.454	0.312	0.142	45.51	
29 NO NOTICE SERVICE	0.590	0.590	0.000	0.00	0.590	0.590	0.000	0.00	
30 SWING SERVICE	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
31 COMMODITY (Other)	31.738	33.487	(1,729)	(5.17)	22.956	33.471	(10.515)	(31.42)	
32 DEMAND	5.181	6.420	(1,239)	(19.30)	6.273	6.750	(0.477)	(7.07)	
33 OTHER	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
LESS END-USE CONTRACT									
34 COMMODITY Pipeline	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
35 DEMAND	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
36 COMMODITY Other	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
37 TOTAL COST OF PURCHASES	42.899	35.121	7.578	21.58	32.725	33.647	(0.922)	(2.74)	
38 NET UNBILLED	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
39 COMPANY USE	34.880	41.407	(8,527)	(15.78)	34.130	42.994	(8,864)	(20.62)	
40 TOTAL COST OF THERM SOLD	15.577	35.184	(19,607)	(55.73)	17.852	33.708	(15,856)	(47.04)	
41 TRUE-UP	(0.315)	(0.315)	0.000	0.00	(0.315)	(0.315)	0.000	0.00	
42 TOTAL COST OF GAS	15.262	34.869	(19,607)	(56.23)	17.537	33.383	(15,856)	(47.45)	
43 REVENUE TAX FACTOR	1.00378	1.00378	0.000	0.00	1.00378	1.00378	0.000	0.00	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	15.31939	35.00011	(19,681)	(56.23)	17,60294	33,51856	(15,916)	(47.45)	
45 PGA FACTOR ROUNDED TO NEAREST .001	15.319	35.000	(19,681)	(56.23)	17,603	33,519	(15,916)	(47.45)	

* Includes June '98 adjustment

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

FOR THE PERIOD OF:
CURRENT MONTH:

APRIL 1998 THROUGH MARCH 1999
JULY 1998

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	2,721,160	12,943.14	0.476
2 No Notice Commodity Adjustment - System Supply	1,290	7.24	0.0061
3 Commodity Pipeline - Scheduled FTS - End Users	315,790	1,771.58	0.561
4 Commodity Pipeline - Scheduled FTS - OSSS	201,250	1,129.01	0.561
5 Commodity Pipeline - Scheduled PTS - End Users	0	0.00	0.000
6 Commodity Pipeline - GRI Refund	0	0.00	0.000
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	3,239,490	15,850.97	0.489
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	2,722,450	652,941.41	23.984
18 Commodity Other - Scheduled FTS - OSSS	201,250	48,292.33	23.996
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	306.08	0.000
21 Imbalance Cashout - Other Shippers	0	(2,126.46)	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Commodity Other - System Supply - June Adjustment	(720,020)	0.00	0.000
24 TOTAL COMMODITY (Other)	2,203,680	699,413.36	31.738
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	3,803,740	215,956.76	5.677
26 Demand (Pipeline) Entitlement to End-Users	315,790	7,894.75	2.500
27 Demand (Pipeline) Entitlement to OSSS	201,250	0.00	0.000
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	4,320,780	223,851.51	5.181
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 1998 THROUGH MARCH 1999
 CURRENT MONTH: JULY 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	24212	10	112,446.67	0.00	1,829.00	0.00	0.00	110,617.67	0.00
2	FGT	24202	11	113,233.84	0.00	0.00	0.00	0.00	113,233.84	0.00
3	FGT	24437	12	10,410.63	10,410.63	0.00	0.00	0.00	0.00	0.00
4	FGT	24427	13	5,433.10	5,433.10	0.00	0.00	0.00	0.00	0.00
5	FGT	24436	14	7.24	7.24	0.00	0.00	0.00	0.00	0.00
6	FGT	24389	15	306.08	0.00	0.00	0.00	306.08	0.00	0.00
7			16		0.00	0.00	0.00		0.00	0.00
8			17		0.00	0.00	0.00		0.00	0.00
9			18		0.00	0.00	0.00		0.00	0.00
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
TOTAL				940,944.84	15,850.97	1,829.00	0.00	699,413.36	223,851.51	0.00

FOR THE PERIOD OF: APRIL 1998 Through MARCH 1999

	CURRENT MONTH:		JULY 1998		PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
TRUE-UP CALCULATION									
1 PURCHASED GAS COST (Sch. A-1 Line 4)	699,413	993,309	293,896	29.59	3,027,718	4,479,474	1,451,756	32.41	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	241,532	49,096	(192,436)	(391.96)	1,288,440	23,490	(1,264,950)	(5,385.06)	
3 TOTAL	940,945	1,042,405	101,460	9.73	4,316,158	4,502,964	186,806	4.15	
4 FUEL REVENUES (NET OF REVENUE TAX)	1,091,048	1,040,198	(50,850)	(4.89)	4,769,884	4,492,624	(297,260)	(6.62)	
5 TRUE-UP (COLLECTED) OR REFUNDED	11,882	11,882	0	0.00	47,528	47,528	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,102,930	1,052,080	(50,850)	(4.83)	4,837,412	4,540,152	(297,260)	(6.55)	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	161,985	9,675	(152,310)	(1,574.26)	521,254	37,188	(484,066)	(1,301.67)	
8 INTEREST PROVISION THIS PERIOD (2) (2)	88	0	(88)	0.00	(5,251)	0	5,251	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	(56,058)	131,700	187,758	142.56	(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	(47,528)	(47,528)	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)	94,133	129,493	35,360	27.31	94,133	129,493	35,360	27.31	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(56,058)	131,700	187,758	142.56					
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	94,045	129,493	35,448	27.37					
14 TOTAL (12+13)	37,987	261,193	223,206	85.46					
15 AVERAGE (50% OF 14)	18,994	130,597	111,603	85.46					
16 INTEREST RATE - FIRST DAY OF MONTH	5.6000%	0.0000%	---	---					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.5600%	0.0000%	---	---					
18 TOTAL (16+17)	11.1600%	0.0000%	---	---					
19 AVERAGE (50% OF 18)	5.5800%	0.0000%	---	---					
20 MONTHLY AVERAGE (19/12 Months)	0.465%	0.000%	---	---					
21 INTEREST PROVISION (15x20)	88	0	---	---					

* If line 5 is a refund add to line 4
If line 5 is a collection () subtract from line 4

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 not 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 1998 Through MARCH 1999
JULY 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			
1	APR 98		SYS SUPPLY	N/A					N/A	N/A		
2	APR 98		SYS SUPPLY	N/A					N/A	N/A		
3	APR 98		SYS SUPPLY	N/A					N/A	N/A		
4	APR 98		SYS SUPPLY	N/A					N/A	N/A		
5	APR 98		SYS SUPPLY	N/A					N/A	N/A		
6	MAY 98		SYS SUPPLY	N/A					N/A	N/A		
7	MAY 98		SYS SUPPLY	N/A					N/A	N/A		
8	MAY 98		SYS SUPPLY	N/A					N/A	N/A		
9	MAY 98		SYS SUPPLY	N/A					N/A	N/A		
10	MAY 98		SYS SUPPLY	N/A					N/A	N/A		
11	MAY 98		SYS SUPPLY	N/A					N/A	N/A		
12	MAY 98		SYS SUPPLY	N/A					N/A	N/A		
13	MAY 98		SYS SUPPLY	N/A					N/A	N/A		
14	MAY 98		SYS SUPPLY	N/A					N/A	N/A		
15	MAY 98		SYS SUPPLY	N/A					N/A	N/A		
16	MAY 98		SYS SUPPLY	N/A					N/A	N/A		
17	JUN 98		SYS SUPPLY	N/A					N/A	N/A		
18	JUN 98		SYS SUPPLY	N/A					N/A	N/A		
19	JUN 98		SYS SUPPLY	N/A					N/A	N/A		
20	JUN 98		SYS SUPPLY	N/A					N/A	N/A		
21	JUL 98		SYS SUPPLY	N/A					N/A	N/A		
22	JUL 98		SYS SUPPLY	N/A					N/A	N/A		
23	JUL 98		SYS SUPPLY	N/A					N/A	N/A		
24	JUL 98		SYS SUPPLY	N/A					N/A	N/A		
* 25	JUL 98		SYS SUPPLY	N/A					N/A	N/A		
TOTAL					12,344,990	844,250	13,189,240	3,027,719.08	0	0	0	22.96

* June correction to system supply

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FOR THE PERIOD: APRIL 1998 THROUGH MARCH 1999
 MONTH: JULY 1998

	PRODUCER/ SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
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36								
37								
38								
39								
40								
41								
42								
43								
	TOTAL		9,713	9,427	301,120	292,240		
	WEIGHTED AVERAGE						\$2.3288	\$2.3995

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 FGTS FUEL RETENTION

FOR THE PERIOD OF: APRIL 1998 Through MARCH 1999

		CURRENT MONTH:		JULY 1998		PERIOD TO DATE				
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE		
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
THERM SALES (FIRM)										
GENERAL SERVICE	(11 & 12)	533,434	513,120	(20,314)	(3.96)	2,886,254	2,765,290	(120,964)	(4.37)	
OUTDOOR LIGHTING	(21)	148	200	54	27.00	580	800	220	27.50	
RESIDENTIAL	(31 & 32)	447,719	446,360	(1,359)	(0.30)	2,355,189	2,379,750	(25,939)	(1.11)	
LARGE VOLUME	(51)	1,677,149	1,661,800	(15,349)	(0.92)	7,167,798	6,866,330	(301,468)	(4.39)	
OTHER	(81)	0	0	0	(100.00)	23,482	0	(23,482)	(100.00)	
TOTAL FIRM		2,658,448	2,621,480	(36,968)	(1.41)	12,433,303	11,961,670	(471,633)	(3.94)	
THERM SALES (INTERRUPTIBLE)										
INTERRUPTIBLE	(61)	240,599	341,240	100,641	29.49	1,152,744	1,397,240	244,496	17.50	
INTERRUPTIBLE TRANSPORT	(92)	125,903	20,060	(105,843)	(527.63)	400,832	89,330	(311,502)	(348.71)	
LARGE VOLUME INTERRUPTIBLE	(93)	2,814,394	2,198,020	(616,374)	(28.04)	9,346,416	7,865,900	(1,480,516)	(18.82)	
OFF SYSTEM SALES SERVICE	(95)	201,250	0	(201,250)	0.00	844,250	0	(844,250)	0.00	
TOTAL INTERRUPTIBLE		3,382,146	2,559,320	(822,826)	(32.15)	11,744,242	9,352,470	(2,391,772)	(25.57)	
TOTAL THERM SALES		6,040,594	5,180,800	(859,794)	(16.60)	24,177,545	21,314,140	(2,863,405)	(13.43)	
NUMBER OF CUSTOMERS (FIRM)										
AVG. NO. OF CUSTOMERS PERIOD TO DATE										
GENERAL SERVICE	(11 & 12)	2,730	2,714	(16)	(0.59)	2,737	2,712	(25)	(0.92)	
OUTDOOR LIGHTING	(21)	0	0	0	0.00	0	0	0	0.00	
RESIDENTIAL	(31 & 32)	32,426	32,796	370	1.13	32,136	32,603	467	1.43	
LARGE VOLUME	(51)	867	907	40	4.41	881	910	29	3.19	
OTHER	(81)	0	0	0	(100.00)	327	0	(327)	(100.00)	
TOTAL FIRM		36,023	36,417	394	1.08	36,081	36,225	144	0.40	
NUMBER OF CUSTOMERS (INTERRUPTIBLE)										
AVG. NO. OF CUSTOMERS PERIOD TO DATE										
INTERRUPTIBLE	(61)	11	13	2	15.38	12	13	1	7.69	
INTERRUPTIBLE TRANSPORT	(92)	4	1	(3)	(300.00)	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	
TOTAL INTERRUPTIBLE		17	15	(2)	(13.33)	17	15	(2)	(13.33)	
TOTAL CUSTOMERS		36,040	36,432	392	1.08	36,098	36,240	142	0.39	
THERM USE PER CUSTOMER										
GENERAL SERVICE	(11 & 12)	195	189	(6)	(3.17)	1,055	1,020	(35)	(3.43)	
OUTDOOR LIGHTING	(21)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
RESIDENTIAL	(31 & 32)	14	14	0	0.00	73	71	(2)	(2.82)	
LARGE VOLUME	(51)	1,934	1,832	(102)	(5.57)	8,136	7,545	(591)	(7.83)	
OTHER	(81)	ERR	0	ERR	(100.00)	72	0	(72)	(100.00)	
INTERRUPTIBLE	(61)	21,873	26,249	4,376	16.67	96,062	107,480	11,418	10.62	
INTERRUPTIBLE TRANSPORT	(92)	31,476	20,060	(11,416)	(56.91)	133,611	89,330	(44,281)	(49.57)	
LARGE VOLUME INTERRUPTIBLE	(93)	2,814,394	2,198,020	(616,374)	(28.04)	9,346,416	7,865,900	(1,480,516)	(18.82)	
OFF SYSTEM SALES SERVICE	(95)	201,250	0	(201,250)	0.00	844,250	0	(844,250)	0.00	

ACTUAL FOR THE PERIOD OF: APRIL 1988 THROUGH MARCH 1989

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
WEST PALM BEACH												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED	1.0481	1.0504	1.0541	1.0528								
CCF PURCHASED												
• AVERAGE BTU CONTENT												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD P#4	14.829	14.829	14.829	14.829	14.829	14.829	14.829	14.829	14.829	14.829	14.829	14.829
b. DELIVERY PRESSURE OF GAS PURCHASED P#4	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) P#4	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 * PRESSURE CORRECTION FACTOR	1.06	1.06	1.07	1.07	0	0	0	0	0	0	0	0
SANFORD & DELAND												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED	1.0456	1.0510	1.0543	1.0521								
CCF PURCHASED												
• AVERAGE BTU CONTENT												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD P#4	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 P#4	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) P#4	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 * PRESSURE CORRECTION FACTOR	1.08	1.07	1.07	1.07	0	0	0	0	0	0	0	0

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 AN ENRON/SOMAT AFFILIATE

Page 1

DATE: 07/27/98
 TO: 07/27/98
 SERVICE NO.: 24221
 TOTAL AMOUNT DUE: \$117,446.67

PLEASE REFER TO THIS INVOICE NO. ON YOUR REMITTANCE
 and wire to:
 Wire Transfer

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

CONTRACT: 5018 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4884 PLEASE CONTACT MCIDI MASSIM
 TYPE: FIRM TRANSPORTATION TRAC NO.: 006824427 OR 312853-6878 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CCEC LIST

PCI NO.	RECEIPTS	CHG. P.P.	RESERVATION CHARGE	NO NOTICE RESERVATION CHARGE	PROG MONTH	TC	PC	RATE	PERCENTAGE	DISC	BLT	VOLUMES	OTM	CHG	AMOUNT
					07/98	A	RES	0.2687	0.0085		0.2772	293,260			\$119,817.67
					07/98	A	MRR	0.0590			0.0590	31,000			\$1,829.00
					TOTAL FOR CONTRACT 5009 OR MONTH OF 07/98.										
					*** END OF INVOICE 24222 ***										

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 AN ENBR/SONAT AFFILIATE

PAGE 1

DATE: 07/27/84
 CUC: 07/27/84
 SERVICE NO.: 24707
 TOTAL AMOUNT DUE: \$113,233.84

PLEASE REFER TO THIS INVOICE NO. ON YOUR REMITTANCE
 AND WIRE TO:
 Wire Transfer

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

CONTRACT: 3624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT WEIDI MASSIN
 TYPE: FIRM TRANSPORTATION DATE: 08/24/82 AT 1712183-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

PCI NO.	RECEIPTS	CAN NO.	DELIVERIES	PGI NO.	CAN NO.	PAID MONTH	IC	FC	TC	AC	BASE	YOUNGBURG	CLYC	RET	VOLUMES	OTHER	AMOUNT
						07/88	A	SES	0.8072	0.0085				0.8157	138,618		\$113,233.84
TOTAL FOR CONTRACT 3624 FOR MONTH OF 07/88.																	
*** END OF INVOICE 24702 ***																	

RESERVATION CHARGE

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An EMERGENT/SONAT Affiliates

CITE: 08770708
 CCL: 08770708
 TRAVEL NO.: 24837
 TOTAL AMOUNT DUE: \$10,410.63
 CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 1115 CANYON AVENUE
 POST OFFICE BOX 3395
 WEST PALM BEACH, FL 33402-3395
 PLEASE REFER TO THIS INVOICE NO. on your remittance and wire to:
 Wire Transfer
 Florida Gas Transmission Company

CONTRACT: 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4004 PLEASE CONTACT MELO MASSIN AT (772)282-8879 WITH ANY QUESTIONS REGARDING THIS INVOICE
 TYPE: FIRM TRANSPORTATION DUNS NO. 008924277 OR CODE LIST

PCI NO.	RECEIPTS	CAN NO.	DELIVERIES	POL NO.	CAN NO.	PRCD MONTH	YC	AC	BASE	RATES		RT	VOLUMES	AMOUNT
										TEMPERATURE	BTU			
	Usage Charge		16103		3154	07/98	A	COM	0.0312	0.0249	0.0561	11,403	\$639.71	
	Usage Charge		16104		26845	07/98	A	COM	0.0312	0.0249	0.0561	16,325	\$915.83	
	Usage Charge		16105		3158	07/98	A	COM	0.0312	0.0249	0.0561	11,240	\$687.11	
	Usage Charge		16106		28456	07/98	A	COM	0.0312	0.0249	0.0561	34,879	\$1,945.49	
	Usage Charge		16107		3161	07/98	A	COM	0.0312	0.0249	0.0561	27,158	\$1,242.06	
	Usage Charge		16108		3163	07/98	A	COM	0.0312	0.0249	0.0561	34,463	\$822.59	
	Usage Charge		16109		3165	07/98	A	COM	0.0312	0.0249	0.0561	41,310	\$2,328.71	
	Usage Charge		16116		3262	07/98	A	COM	0.0312	0.0249	0.0561	2,763	\$126.85	
	Usage Charge		16117		3261	07/98	A	COM	0.0312	0.0249	0.0561	5,332	\$299.12	
	Usage Charge		16118		3277	07/98	A	COM	0.0312	0.0249	0.0561	3,317	\$186.08	
	Usage Charge		16273		3214	07/98	A	COM	0.0312	0.0249	0.0561	29,125	\$1,129.01	
	Usage Charge		62992		217831	07/98	A	COM	0.0312	0.0249	0.0561	1,550	\$86.96	

TOTAL FOR CONTRACT 5009 FOR MONTH OF 07/98.

*** END OF INVOICE 24837 ***

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 AN ENBRON/SORAT AFFILIATE

DATE: 08/20/98
 C/C: 08/20/98
 TRFICL NO.: 21827
 TOTAL AMOUNT DUE: \$5,432.10

SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY
 SHIP TO: FIRM TRANSPORTATION

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

PLEASE REFERENCE THIS INVOICE NO. ON YOUR RENTRANCE
 AND WIRE TO:
 Wire Transfer
 Florida Gas Transmission Company

CONTRACT: 36.1
 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY
 CUSTOMER NO: 4084
 PLEASE CONTACT HEIDI MASSIN
 AT (772)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR C/CCL LIST

PCI NO.	RECEIPTS	Can No	DELIVERIES	Can No	PRDG	TC	BC	TRFL	3RD	RATES	DISC	RET	VOLUMES	AMOUNT
					MONTH								OTH	
	Usage Charge		16103	2154	07/98	A	COM			0.0144	0.0249	0.0293	8,897	\$246.65
	Usage Charge		16104	28643	07/98	A	COM			0.0144	0.0249	0.0293	15,291	\$604.87
	Usage Charge		16105	3158	07/98	A	COM			0.0144	0.0249	0.0293	15,252	\$599.40
	Usage Charge		16106	28456	07/98	A	COM			0.0144	0.0249	0.0293	12,700	\$1,274.41
	Usage Charge		16107	3161	07/98	A	COM			0.0144	0.0249	0.0293	8,742	\$242.56
	Usage Charge		16108	3163	07/98	A	COM			0.0144	0.0249	0.0293	837	\$32.89
	Usage Charge		16109	3165	07/98	A	COM			0.0144	0.0249	0.0293	8,990	\$252.31
	Usage Charge		16110	3262	07/98	A	COM			0.0144	0.0249	0.0293	16,337	\$642.04
	Usage Charge		16117	3261	07/98	A	COM			0.0144	0.0249	0.0293	16,368	\$642.76
	Usage Charge		16118	3277	07/98	A	COM			0.0144	0.0249	0.0293	13,733	\$529.71
TOTAL FOR CONTRACT 3624 FOR MONTH OF 07/98.													120,247	\$5,432.10

*** END OF INVOICE 24827 ***

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 AN ENERCON/SONAT AFFILIATE

DATE: 08/10/98
 CIL: 08/20/98
 TRUCK NO.: 24925
 TOTAL AMOUNT DUE: \$7.74

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

Please reference this invoice no. on your remittance and wire to:
 wire transfer

CONTRACT: 5007 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT PELOI MASSIN AT 772/832-8879 WITH ANY QUESTIONS REGARDING THIS INVOICE
 TYPE: DELIVERY POINT OPERATOR ACCOUNT SUBS. NO.: 004824427 CR CODE LIST

RECEIPTS CAN N°	DELIVERIES POI NO.	PAGO MONTH	TC BC	BASE	STANDARD	OTIS	NET	VOLUMES OTH DAY	AMOUNT
		07/98	A COM	0.0312	0.0248		0.0561	129	\$7.74
TOTAL FOR CONTRACT 5007 FOR MONTH OF 07/98.									
*** END OF INVOICE 24925 ***									

NO NOTICE

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

DATE: 06/07/98
 CCC: 06/07/98
 INVOICE NO.: 24389
 TOTAL AMOUNT DUE: \$206.08

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

SHIPPER: CONTRACT: CUSTOMER NO: 4084 PLEASE CONTACT GEORGE AMUEZ
 TYPE: CASH IN/CASH OUT AT (712)853-5127 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE 1557

RECEIPTS: CASH NO. DELIVERIES: CAN NO. FICO MONTH TC AC RATE SURCHARGE DTS% RTT VOLUMES DTH DRY AMOUNT
 06/98 898 0.0312 0.0240 0.0561 5.456 \$206.08
 TOTAL FOR MONTH OF 06/98: 5.456 \$206.08
 *** END OF INVOICE 24389 ***

PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE
 and wire to:
 Wire Transfer
 Florida Gas Transmission Company

C10 - No Notice was Delivered Trans



**Florida
Public
Utilities
Company**

Natural and Propane Gas

	A	B	C	F	G	H
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2						
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7						
8	INVOICE					
9						
10				Date:	July 17, 1998	
11				Due Date:	July 27, 1998	
12						
13						
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17						
18	INVOICE NUMBER		12112859GS68			
19						
20						
21	<u>Description</u>		<u>Basis</u>	<u>Units</u>	<u>Price</u>	<u>Amount</u>
23	June 1998 Imbalance Trading		MMBtu			
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25	Totals					
26				*****		*****
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37	Mail Payment to:			Wire transfer payment to:		
38						
39	Florida Public Utilities Company			SunBank/South Florida, NA		
40	Attention: Christopher M. Snyder			501 East Los Olas Boulevard		
41	Post Office Box 3395			Ft. Lauderdale, Florida 33301		
42	West Palm Beach, Florida 33402-3395					
43						
44						
45						
46	Please enclose one copy of this invoice with check payment					
47						
48						
50	Post Office Box 3395 • West Palm Beach, Florida 33402-3395 • (561) 838-1723 • Fax (561) 838-1713					