

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:				JULY 1998				PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE					
			AMOUNT	%			AMOUNT	%				
COST OF GAS PURCHASED												
1 COMMODITY (Pipeline)	15,851	9,629	6,222	64.62	64,402	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)	699,413	993,309	(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	0	0	0.00	0	0	0	0.00				
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	940,945	1,226,449	(285,504)	(23.28)	4,316,158	5,746,464	(1,430,306)	(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	4,492,624	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) * Includes June '98 adjustment	2,203,680	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 (+17+18+20)-(21+23)	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	96.12	31,822	24,050	7,772	32.32				
27 TOTAL THERM SALES (24-26 Estimated Only)	6,040,592	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) (1/15)	0.489	0.324	0.165	50.93	0.454	0.312	0.142	45.51				
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)	31.738	33.487	(1.729)	(5.17)	22.956	33.471	(10.515)	(31.42)				
32 DEMAND (5/19)	5.181	6.420	(1.239)	(19.30)	6.273	6.750	(0.477)	(7.07)				
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)	42.699	41.322	1.377	3.33	32.725	42.939	(10.214)	(23.79)				
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)	34.880	41.407	(6.527)	(15.78)	34.130	42.994	(8.864)	(20.62)				
40 TOTAL COST OF THERM SOLD (11/27)	15.577	41.396	(25.819)	(62.37)	17.852	43.016	(25.164)	(58.50)				
41 TRUE-UP (E-2) (0.315)	0.000	(0.315)	0.000	0.00	(0.315)	0.000	0.000	0.00				
42 TOTAL COST OF GAS (40+41)	15.262	41.081	(25.819)	(62.85)	17.537	42.701	(25.164)	(58.93)				
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)	15.31939	41.23546	(25.916)	(62.85)	17.60294	42.86156	(25.259)	(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)				

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**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:				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	15,851	9,629	6,222	64.62	64,402	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)	699,413	993,309	(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	0	0	0.00	0	0	0	0.00
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	940,945	1,226,449	(285,504)	(23.28)	4,316,158	5,746,464	(1,430,306)	(24.89)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	3,846	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	4,492,624	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) * Includes June '98 adjustment	2,203,680	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 (+17+18+20)-(21+23)	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	96.12	31,822	24,050	7,772	32.32
27 TOTAL THERM SALES (24-26 Estimated Only)	6,040,692	2,962,720	3,077,872	103.89	24,177,543	13,356,910	10,818,633	80.98
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.489	0.324	0.165	50.93	0.454	0.312	0.142	45.51
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)	31.738	33.467	(1.729)	(5.17)	22.956	33.471	(10.515)	(31.42)
32 DEMAND (5/19)	5.181	6.420	(1.239)	(19.30)	6.273	6.750	(0.477)	(7.07)
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)	42.699	41.322	1.377	3.33	32.725	42.939	(10.214)	(23.79)
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)	34.880	41.407	(6.527)	(15.76)	34.130	42.994	(8.864)	(20.62)
40 TOTAL COST OF THERM SOLD (11/27)	15.577	41.396	(25.819)	(62.37)	17.852	43.016	(25.164)	(58.50)
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)	15.262	41.081	(25.819)	(62.85)	17.537	42.701	(25.164)	(58.93)
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)	15.31839	41.23546	(25.916)	(62.85)	17.60294	42.86156	(25.259)	(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)

**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		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	15,851	9,629	6,222	64.62	64,402	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)	699,413	993,309	(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 (1+2+3+4+5+6+10)-(7+8+9)	940,945	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	3,646	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	4,492,624	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) * Includes June '98 adjustment	2,203,680	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 (+17+18+20)-(21+23)	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	96.12	31,822	24,050	7,772	32.32
27 TOTAL THERM SALES (24-26 Estimated Only)	6,040,592	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) (1/15)	0.489	0.324	0.165	50.93	0.454	0.312	0.142	45.51
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)	31.738	33.467	(1.729)	(5.17)	22.956	33.471	(10.515)	(31.42)
32 DEMAND (5/19)	5.181	6.420	(1.239)	(19.30)	6.273	6.750	(0.477)	(7.07)
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)	42.699	35.121	7.578	21.58	32.725	33.647	(0.922)	(2.74)
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)	34.880	41.407	(6.527)	(15.76)	34.130	42.994	(8.864)	(20.62)
40 TOTAL COST OF THERM SOLD (11/27)	15.577	35.184	(19.607)	(55.73)	17.852	33.708	(15.856)	(47.04)
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)	15.262	34.869	(19.607)	(56.23)	17.537	33.393	(15.856)	(47.48)
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)	15.31939	35.00011	(19.681)	(56.23)	17.60294	33.51856	(15.916)	(47.48)
45 PGA FACTOR ROUNDED TO NEAREST .001	15.319	35.000	(19.681)	(56.23)	17.603	33.519	(15.916)	(47.48)

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: 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	0.561
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	AMOCO	30525	16	358,283.84	0.00	0.00	0.00	358,283.84	0.00	0.00
8	DUKE	SR98070399	17	342,949.90	0.00	0.00	0.00	342,949.90	0.00	0.00
9	FGU	WIRE	18	(2,126.46)	0.00	0.00	0.00	(2,126.46)	0.00	0.00
10										
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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)	4,789,884	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 (21) (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 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
JULY 1998

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GR/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	APR 98	DUKE	SYS SUPPLY	N/A	1708000	258000	1966000	160200	N/A	N/A	INCL IN COST	23.4125127
2	APR 98	AMOCO	SYS SUPPLY	N/A	33250	0	33250	15172	N/A	N/A	INCL IN COST	25.2537549
3	APR 98	AMOCO	SYS SUPPLY	N/A	1953770	0	1953770	168345	N/A	N/A	INCL IN COST	23.7659531
4	APR 98	TEXACO	SYS SUPPLY	N/A	42430	0	42430	10795	N/A	N/A	INCL IN COST	22.8500903
5	APR 98	FGT	SYS SUPPLY	N/A	N/A	N/A	N/A	11692	N/A	N/A	INCL IN COST	N/A
6	MAY 98	DUKE	SYS SUPPLY	N/A	1408400	246250	1654650	137232	N/A	N/A	INCL IN COST	23.0466197
7	MAY 98	AMOCO	SYS SUPPLY	N/A	1443320	0	1443320	162101	N/A	N/A	INCL IN COST	22.9723777
8	MAY 98	AMOCO	SYS SUPPLY	N/A	7800	0	7800	1510	N/A	N/A	INCL IN COST	22.1007745
9	MAY 98	TEXACO	SYS SUPPLY	N/A	160150	0	160150	37035	N/A	N/A	INCL IN COST	26.532033
10	MAY 98	SONAT	SYS SUPPLY	N/A	30350	0	30350	7014	N/A	N/A	INCL IN COST	24.0200136
11	MAY 98	AMOCO	SYS SUPPLY	N/A	0	0	0	7001	N/A	N/A	INCL IN COST	N/A
12	MAY 98	AMOCO	SYS SUPPLY	N/A	0	0	0	3019	N/A	N/A	INCL IN COST	N/A
13	MAY 98	PACEENERG	SYS SUPPLY	N/A	0	0	0	1300	N/A	N/A	INCL IN COST	N/A
14	MAY 98	TEXACO	SYS SUPPLY	N/A	0	0	0	100	N/A	N/A	INCL IN COST	N/A
15	MAY 98	FGT	SYS SUPPLY	N/A	0	0	0	702	N/A	N/A	INCL IN COST	N/A
16	MAY 98	FGT	SYS SUPPLY	N/A	0	0	0	1001	N/A	N/A	INCL IN COST	N/A
17	JUN 98	DUKE	SYS SUPPLY	N/A	2033850	155100	2188950	150000	N/A	N/A	INCL IN COST	24.9077124
18	JUN 98	AMOCO	SYS SUPPLY	N/A	1533000	0	1533000	150000	N/A	N/A	INCL IN COST	24.5005006
19	JUN 98	AMOCO	SYS SUPPLY	N/A	26260	0	26260	600	N/A	N/A	INCL IN COST	24.9009207
20	JUN 98	FGT	SYS SUPPLY	N/A	0	0	0	100	N/A	N/A	INCL IN COST	N/A
21	JUL 98	DUKEENERG	SYS SUPPLY	N/A	1230150	2001250	3231400	100000	N/A	N/A	INCL IN COST	26.3755011
22	JUL 98	AMOCO	SYS SUPPLY	N/A	1190300	0	1190300	100000	N/A	N/A	INCL IN COST	22.9627377
23	JUL 98	FGU	SYS SUPPLY	N/A	0	0	0	100000	N/A	N/A	INCL IN COST	N/A
24	JUL 98	FGT	SYS SUPPLY	N/A	0	0	0	10000	N/A	N/A	INCL IN COST	N/A
* 25	JUL 98	DUKE	SYS SUPPLY	N/A	6201020	0	6201020	100000	N/A	N/A	INCL IN COST	0
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	DUKE	6489	1,660	1,611	51,460	49,941	\$2.3100	\$2.3803
2	AMOCO	7995	16	16	500	485	\$2.3600	\$2.4330
3	DUKE	7995	2,140	2,077	66,340	64,387	\$2.3700	\$2.4419
4	AMOCO	7995	950	922	29,450	28,582	\$2.3725	\$2.4445
5	AMOCO	7995	32	31	1,000	970	\$2.3750	\$2.4485
6	AMOCO	7995	16	16	500	485	\$2.3850	\$2.4588
7	AMOCO	7995	129	125	4,000	3,880	\$2.4000	\$2.4742
8	AMOCO	7995	16	16	500	485	\$2.4050	\$2.4794
9	AMOCO	7995	32	31	1,000	970	\$2.4950	\$2.5722
10	AMOCO	23422	1,572	1,525	48,720	47,288	\$2.3225	\$2.3928
11	AMOCO	25809	300	291	9,300	9,021	\$2.3225	\$2.3943
12	AMOCO	157738	1,900	1,844	58,900	57,164	\$2.3025	\$2.3724
13	DUKE	157739	950	922	29,450	28,582	\$2.2700	\$2.3389
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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 FGT'S 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)	146	200	54	27.00	580	800	220	27.50
RESIDENTIAL	(31 & 32)	447,719	446,360	(1,359)	(0.30)	2,355,189	2,329,250	(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 1998 Through MARCH 1999

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
WEST PALM BEACH:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	1.0461	1.0504	1.0541	1.0528								
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	1.06	1.07	1.07	0	0	0	0	0	0	0	0
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	1.0456	1.0510	1.0543	1.0521								
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	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/SONAT Affiliate

DATE	07/31/98
DUPLICATE	06/10/98
INVOICE NO.	24212
TOTAL AMOUNT DUE	1112,446.67

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

CONTRACT: 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT HEIDI MASSIN
 TYPE: FIRM TRANSPORTATION DUNS NO: 006924427 AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CCDE LIST

DOI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
	DRB No.		POI NO.	DRN No.				BASE	SURCHARGES	DTSC			NET
					07/98	A	RES	0.3687	0.0085		0.3772	293,260	\$110,617.67
					07/98	A	HNR	0.0590			0.0590	31,000	\$1,829.00
					TOTAL FOR CONTRACT 5009 FOR MONTH OF 07/98.							324,260	\$112,446.67

*** END OF INVOICE 24212 ***

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

DATE	07/31/98	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	08/10/98		
INVOICE NO.	24202		
TOTAL AMOUNT DUE	\$113,233.84		

CONTRACT: 3624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT HEIDI MASSIN
 TYPE: FIRM TRANSPORTATION DUNS NO: 006924427 AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE
 DR CODE LIST

POI NO.	RECEIPTS	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES	AMOUNT	
	DRN No.	POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
				07/98	A	RES	0.8072	0.0085		0.8157	138,818	\$113,233.84
TOTAL FOR CONTRACT 3624 FOR MONTH OF 07/98.											138,818	\$113,233.84

*** END OF INVOICE 24202 ***

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

DATE	08/10/98	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	08/20/98		
INVOICE NO.	24437		
TOTAL AMOUNT DUE	\$10,410.63		

CONTRACT:	5009	SHIPPER:	FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER NO:	4084	PLEASE CONTACT HEIDI MASSIN AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
		TYPE:	FIRM TRANSPORTATION	DUNS NO:	006924427	

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DJSC			NET
Usage Charge			16103	3154	07/98	A	COM	0.0312	0.0249		0.0561	11,403	\$639.71
Usage Charge			16104	28645	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	12,248	\$687.11
Usage Charge			16106	28456	07/98	A	COM	0.0312	0.0249		0.0561	34,679	\$1,945.49
Usage Charge			16107	3161	07/98	A	COM	0.0312	0.0249		0.0561	22,158	\$1,243.06
Usage Charge			16108	3163	07/98	A	COM	0.0312	0.0249		0.0561	14,663	\$822.59
Usage Charge			16109	3165	07/98	A	COM	0.0312	0.0249		0.0561	41,510	\$2,328.71
Usage Charge			16156	3262	07/98	A	COM	0.0312	0.0249		0.0561	2,263	\$126.95
Usage Charge			16157	3261	07/98	A	COM	0.0312	0.0249		0.0561	5,332	\$299.13
Usage Charge			16158	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	20,125	\$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. 185,573 \$10,410.63

*** END OF INVOICE 24437 ***

12

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

DATE	08/10/98	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:
DUE	08/20/98		Wire Transfer
INVOICE NO.	24427		Florida Gas Transmission Company
TOTAL AMOUNT DUE	\$5,433.10		Nations Bank, Dallas, TX Account # 3750354511 ABA # 111000012

CONTRACT: 3624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT HEIDI MASSIN
 TYPE: FIRM TRANSPORTATION DUNS NO: 006924427 AT (713)853-6879 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	DISC		
Usage Charge			16103	3154	07/98	A	COM	0.0144	0.0249	0.0393	8,897	\$349.65
Usage Charge			16104	28645	07/98	A	COM	0.0144	0.0249	0.0393	15,391	\$604.87
Usage Charge			16105	3158	07/98	A	COM	0.0144	0.0249	0.0393	15,252	\$599.40
Usage Charge			16106	28456	07/98	A	COM	0.0144	0.0249	0.0393	33,700	\$1,324.41
Usage Charge			16107	3161	07/98	A	COM	0.0144	0.0249	0.0393	8,742	\$343.56
Usage Charge			16108	3163	07/98	A	COM	0.0144	0.0249	0.0393	837	\$32.89
Usage Charge			16109	3165	07/98	A	COM	0.0144	0.0249	0.0393	8,990	\$353.31
Usage Charge			16156	3262	07/98	A	COM	0.0144	0.0249	0.0393	16,337	\$642.04
Usage Charge			16157	3261	07/98	A	COM	0.0144	0.0249	0.0393	16,368	\$643.26
Usage Charge			16158	3277	07/98	A	COM	0.0144	0.0249	0.0393	13,733	\$539.71
TOTAL FOR CONTRACT 3624 FOR MONTH OF 07/98.											138,247	\$5,433.10

*** END OF INVOICE 24427 ***

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

DATE	08/10/98	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	08/20/98		
INVOICE NO.	24436		
TOTAL AMOUNT DUE	\$7.24		

CONTRACT:	5002	SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER NO: 4084
		TYPE: DELIVERY POINT OPERATOR ACCOUNT	DUNS NO: 006924427

PLEASE CONTACT HEIDI MASSIM
 AT (713)853-6879 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	DISC			NET
No Notice													
					07/98	A	COM	0.0312	0.0249		0.0561	129	\$7.24
TOTAL FOR CONTRACT 5002 FOR MONTH OF 07/98.												129	\$7.24

*** END OF INVOICE 24436 ***

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

DATE	08/10/98	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: MARC SCHNEIDERMANN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank, Dallas, TX Account # 3750354511 ABA # 111000012
DUE	08/20/98		
INVOICE NO.	24389		
TOTAL AMOUNT DUE	\$306.08		

CONTRACT: SHIPPER: CUSTOMER NO: 4084 PLEASE CONTACT GEORGI ANUEZ
 TYPE: CASH IN/CASH OUT DUNS NO: 006924427 AT (713)853-5127 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	DYSC			NET
C10 - No Notice Mkt Delv Netted Trans													
					06/98		NNM	0.0312	0.0249		0.0561	5,456	\$306.08
TOTAL FOR MONTH OF 06/98.												5,456	\$306.08
*** END OF INVOICE 24389 ***													

NATURAL GAS SALES INVOICE



Amoco Energy
Trading Corporation
Tax ID No. 38-3421804

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 030525
INVOICE DATE 08-06-1998
CONTRACT 157115
DELIVERY MONTH 07/1998

Please include Amoco's invoice number on all remittances.
DUE DATE: 08-25-1998

Natural gas delivered during 07/98. Calculations are based on nominations.

Delivery Point Description/ Pipeline Measurement Pt	Amoco ID#	Quantity mmbtu	Price \$/mmbtu	Amount Due (\$)
ZONE 1 POOL (STA 7)	048630	58,020	2.32250	134,751.45
STATION 8 POOL POINT	059380	36,950	2.37250	134,751.46
FAIRWAY FLD	070036	58,900	2.3793	87,663.88
			2.30250	135,617.25
TOTAL AMOUNT DUE				358,032.58 358,283.89

CONFIDENTIAL

INVOICE AUDIT	
<input checked="" type="checkbox"/>	CHECK EXTENSIONS
<input checked="" type="checkbox"/>	CHECK SALES TAX
<input checked="" type="checkbox"/>	CHECK DISCOUNTS
<input checked="" type="checkbox"/>	CHECK ACCOUNT NO.
<input checked="" type="checkbox"/>	ENCODE DUE DATE
<input checked="" type="checkbox"/>	CHECK PAYMENT STUBS
<input checked="" type="checkbox"/>	DATE: 8/6/98
<input checked="" type="checkbox"/>	AUDITED BY: <i>Alva</i>

If you have any questions, please contact Barbara Hollins at
1) 366-5410 or send a facsimile to (281) 366-5313. When remitting
amount different than the total amount billed, please fax the
appropriate support to document your change.

Amoco use only: 1300100001054-00A981603-14187601,030525,080698



Post-It [®] Fax Note	7671	Date	8-11-98	# of pages	▶
To	Arnelle Willis	From	Francheska		
Co./Dept.		Co.			
Phone #		Phone #			
Fax #	561-838-1713	Fax #			



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

Invoice No: SR98070399
 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

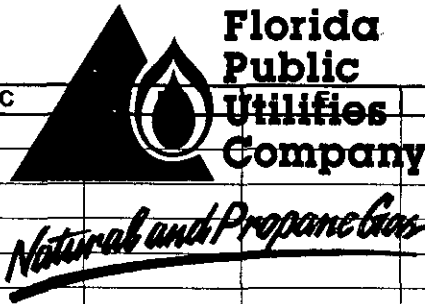
Invoice Date: August 7, 1998
 Payment Terms: Due August 25, 1998
 unless otherwise provided in effective contract

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:						
7/98	5430 - ZONE 1	6489	Pooling\Zone 1 CS #7	51,460	2.3100	118,872.60
7/98	5430 - ZONE 2	7995	Pooling\Zone 2 CS # 8	66,340	2.3700	157,225.80
7/98	B2B1500	62134	Mobil Plant-Mobile Bay	29,450	2.2700	66,851.30
* Invoice Totals				147,250		\$342,949.90

* 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) 260-8548.



**Florida
Public
Utilities
Company**

Natural and Propane Gas

	A	B	C	F	G	H
1						
2						
3						
4						
5						
6						
7						
8	INVOICE					
9						
10				Date:	July 17, 1998	
11				Due Date:	July 27, 1998	
12						
13	Florida Gas Utility					
14	Attention: Ms. Michelle Klein					
15	2815 Northwest 13th Street					
16	Gainesville, Florida 32609					
17						
18	INVOICE NUMBER		12112859GS68			
19						
20						
21		<u>Description</u>		<u>Basis</u>	<u>Units</u>	<u>Price</u>
22						<u>Amount</u>
23	June 1998 Imbalance Trading			MMBtu	996	\$2.1350
24						\$2,126.46
25	Totals				996	\$2,126.46
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
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			ABA #067006076		
43				For the credit of Florida Public Utilities Company		
44				General Account No. 6627 627006416		
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					