

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:				AUGUST 1998				PERIOD TO DATE			
	COST OF GAS PURCHASED	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE				
				AMOUNT	%			AMOUNT	%			
1 COMMODITY (Pipeline)	13,537	9,332	4,205	45.06	77,939	51,020	26,919	52.76				
2 NO NOTICE SERVICE	1,829	1,829	0	0.00	11,682	11,682	0	0.00				
3 SWING SERVICE	9,161	0	9,161	0.00	9,161	0	9,161	0.00				
4 COMMODITY (Other)	550,586	847,799	(297,213)	(35.06)	3,578,304	5,327,273	(1,748,969)	(32.83)				
5 DEMAND	218,705	222,069	(3,364)	(1.51)	1,432,890	1,437,518	(4,628)	(0.32)				
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)	793,818	1,081,029	(287,211)	(26.57)	5,109,976	6,827,493	(1,717,517)	(25.16)				
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13 COMPANY USE	3,529	1,946	1,583	81.35	14,390	12,286	2,104	17.13				
14 TOTAL THERM SALES	974,160	971,454	2,706	0.28	5,764,044	5,464,078	299,966	5.49				
<b>THERMS PURCHASED</b>												
15 COMMODITY (Pipeline)	2,810,040	2,894,570	(84,530)	(2.92)	16,984,810	16,277,530	707,280	4.35				
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,980,000	1,980,000	0	0.00				
17 SWING SERVICE	20,760	0	20,760	0.00	20,760	0	20,760	0.00				
18 COMMODITY (Other)	2,764,600	2,894,570	(129,970)	(4.49)	15,953,840	16,277,530	(323,690)	(1.99)				
19 DEMAND	4,320,780	3,607,780	713,000	19.76	23,677,740	21,615,740	2,062,000	9.54				
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)	2,785,360	2,894,570	(109,210)	(3.77)	15,974,600	16,277,530	(302,930)	(1.86)				
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26 COMPANY USE	10,574	5,210	5,364	102.96	42,396	29,260	13,136	44.89				
27 TOTAL THERM SALES (24-26 Estimated Only)	5,527,109	2,889,360	2,637,749	91.29	29,704,652	16,248,270	13,456,382	82.82				
<b>CENTS PER THERM</b>												
28 COMMODITY (Pipeline) (1/15)	0.482	0.322	0.160	49.69	0.459	0.313	0.146	46.65				
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)	44.128	0.000	44.128	0.00	44.128	0.000	44.128	0.00				
31 COMMODITY (Other) (4/18)	19.916	29.289	(9.373)	(32.00)	22.429	32.728	(10.299)	(31.47)				
32 DEMAND (5/19)	5.062	6.155	(1.093)	(17.76)	6.052	6.650	(0.598)	(8.99)				
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)	28.500	37.347	(8.847)	(23.69)	31.988	41.944	(9.956)	(23.74)				
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)	33.374	37.351	(3.977)	(10.65)	33.942	41.989	(8.047)	(19.16)				
40 TOTAL COST OF THERM SOLD (11/27)	14.362	37.414	(23.052)	(61.61)	17.203	42.020	(24.817)	(59.06)				
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)	14.047	37.099	(23.052)	(62.14)	16.888	41.705	(24.817)	(59.51)				
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)	14.09982	37.23849	(23.139)	(62.14)	16.95150	41.86181	(24.910)	(59.51)				
45 PGA FACTOR ROUNDED TO NEAREST .001	14.100	37.238	(23.138)	(62.14)	16.952	41.862	(24.910)	(59.51)				

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DOCUMENT NUMBER - DATE  
 10328 SEP 18 98  
 FPLSC RECORDS/REPORTING

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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:				AUGUST 1998		PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE			
			AMOUNT	%			AMOUNT	%		
1 COMMODITY (Pipeline)	13,537	9,332	4,205	45.06	77,939	51,020	26,919	52.76		
2 NO NOTICE SERVICE	1,829	1,829	0	0.00	11,682	11,682	0	0.00		
3 SWING SERVICE	9,161	0	9,161	0.00	9,161	0	9,161	0.00		
4 COMMODITY (Other)	550,586	847,799	(297,213)	(35.06)	3,578,304	5,327,273	(1,748,969)	(32.83)		
5 DEMAND	218,705	222,069	(3,364)	(1.51)	1,432,890	1,437,518	(4,628)	(0.32)		
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)	793,818	1,081,029	(287,211)	(26.57)	5,109,976	6,827,493	(1,717,517)	(25.16)		
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00		
13 COMPANY USE	3,529	1,946	1,583	81.35	14,390	12,286	2,104	17.13		
14 TOTAL THERM SALES	974,160	971,454	2,706	0.28	5,764,044	5,464,078	299,966	5.49		
<b>THERMS PURCHASED</b>										
15 COMMODITY (Pipeline)	2,810,040	2,894,570	(84,530)	(2.92)	16,984,810	16,277,530	707,280	4.35		
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,980,000	1,980,000	0	0.00		
17 SWING SERVICE	20,760	0	20,760	0.00	20,760	0	20,760	0.00		
18 COMMODITY (Other) * Includes June '98 adjustme	2,764,600	2,894,570	(129,970)	(4.49)	15,953,840	16,277,530	(323,690)	(1.99)		
19 DEMAND	4,320,780	3,607,780	713,000	19.76	23,677,740	21,615,740	2,062,000	9.54		
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)	2,785,360	2,894,570	(109,210)	(3.77)	15,974,600	16,277,530	(302,930)	(1.86)		
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00		
26 COMPANY USE	10,574	5,210	5,364	102.96	42,396	29,260	13,136	44.89		
27 TOTAL THERM SALES (24-26 Estimated Only)	5,527,109	2,889,360	2,637,749	91.29	29,704,652	16,248,270	13,456,382	82.82		
<b>CENTS PER THERM</b>										
28 COMMODITY (Pipeline) (1/15)	0.482	0.322	0.160	49.69	0.459	0.313	0.146	46.65		
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)	44.128	0.000	44.128	0.00	44.128	0.000	44.128	0.00		
31 COMMODITY (Other) (4/18)	19.916	29.289	(9.373)	(32.00)	22.429	32.728	(10.299)	(31.47)		
32 DEMAND (5/19)	5.062	6.155	(1.093)	(17.76)	6.052	6.650	(0.598)	(8.99)		
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)	28.500	37.347	(8.847)	(23.69)	31.988	41.944	(9.956)	(23.74)		
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)	33.374	37.351	(3.977)	(10.65)	33.942	41.989	(8.047)	(19.16)		
40 TOTAL COST OF THERM SOLD (11/27)	14.362	37.414	(23.052)	(61.61)	17.203	42.020	(24.817)	(59.06)		
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)	14.047	37.099	(23.052)	(62.14)	16.888	41.705	(24.817)	(59.51)		
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)	14.09982	37.23849	(23.139)	(62.14)	16.95150	41.86181	(24.910)	(59.51)		
45 PGA FACTOR ROUNDED TO NEAREST .001	14.100	37.238	(23.138)	(62.14)	16.952	41.862	(24.910)	(59.51)		

**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:		AUGUST 1998		PERIOD TO DATE				
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
1 COMMODITY (Pipeline)	13,537	9,332	4,205	45.06	77,939	51,020	26,919	52.76	
2 NO NOTICE SERVICE	1,829	1,829	0	0.00	11,682	11,682	0	0.00	
3 SWING SERVICE	9,161	0	9,161	0.00	9,161	0	9,161	0.00	
4 COMMODITY (Other)	550,586	847,799	(297,213)	(35.06)	3,578,304	5,327,273	(1,748,969)	(32.83)	
5 DEMAND	218,705	222,069	(3,364)	(1.51)	1,432,890	1,437,518	(4,628)	(0.32)	
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	(107,629)	107,629	(100.00)	0	(1,351,129)	1,351,129	(100.00)	
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	793,818	973,400	(179,582)	(18.45)	5,109,976	5,476,364	(366,388)	(6.69)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	3,529	1,946	1,583	81.35	14,390	12,286	2,104	17.13	
14 TOTAL THERM SALES	974,160	971,454	2,706	0.28	5,764,044	5,464,078	299,966	5.49	
<b>THERMS PURCHASED</b>									
15 COMMODITY (Pipeline)	2,810,040	2,894,570	(84,530)	(2.92)	16,984,810	16,277,530	707,280	4.35	
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,980,000	1,980,000	0	0.00	
17 SWING SERVICE	20,760	0	20,760	0.00	20,760	0	20,760	0.00	
18 COMMODITY (Other)	2,764,600	2,894,570	(129,970)	(4.49)	15,953,840	16,277,530	(323,690)	(1.99)	
19 DEMAND	4,320,780	3,607,780	713,000	19.76	23,677,740	21,615,740	2,062,000	9.54	
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)	2,785,360	2,894,570	(109,210)	(3.77)	15,974,600	16,277,530	(302,930)	(1.86)	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	10,574	5,210	5,364	102.96	42,396	29,260	13,136	44.89	
27 TOTAL THERM SALES (24-26 Estimated Only)	5,527,109	2,889,360	2,637,749	91.29	29,704,652	16,248,270	13,456,382	82.82	
<b>CENTS PER THERM</b>									
28 COMMODITY (Pipeline) (1/15)	0.482	0.322	0.160	49.69	0.459	0.313	0.146	46.65	
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)	44.128	0.000	44.128	0.00	44.128	0.000	44.128	0.00	
31 COMMODITY (Other) (4/18)	19.916	29.289	(9.373)	(32.00)	22.429	32.728	(10.299)	(31.47)	
32 DEMAND (5/19)	5.062	6.155	(1.093)	(17.76)	6.052	6.650	(0.598)	(8.99)	
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)	28.500	33.628	(5.128)	(15.25)	31.988	33.644	(1.656)	(4.92)	
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)	33.374	37.351	(3.977)	(10.65)	33.942	41.989	(8.047)	(19.16)	
40 TOTAL COST OF THERM SOLD (11/27)	14.362	33.689	(19.327)	(57.37)	17.203	33.704	(16.501)	(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)	14.047	33.374	(19.327)	(57.91)	16.888	33.389	(16.501)	(49.42)	
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)	14.09982	33.49949	(19.400)	(57.91)	16.95150	33.51454	(16.563)	(49.42)	
45 PGA FACTOR ROUNDED TO NEAREST .001	14.100	33.499	(19.399)	(57.91)	16.952	33.515	(16.563)	(49.42)	

**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: AUGUST 1998**

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	2,748,500	13,191.43	0.480
2 No Notice Commodity Adjustment - System Supply	(68,060)	(381.82)	0.561
3 Commodity Pipeline - Scheduled FTS - End Users	0	0.00	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	129,600	727.06	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)	2,810,040	13,536.67	0.482
<b>SWING SERVICE</b>			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	20,760	9,161.39	44.130
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	20,760	9,161.39	44.130
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS - System Supply	2,635,000	525,800.73	19.954
18 Commodity Other - Scheduled FTS - OSSS	129,600	25,132.23	19.392
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	(3,186.46)	0.000
21 Imbalance Cashout - Other Shippers	0	2,839.44	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Commodity Other - System Supply - June Adjustment	0	0.00	0.000
24 TOTAL COMMODITY (Other)	2,764,600	550,585.94	19.916
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement to System Supply	4,191,180	215,919.80	5.152
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	129,600	2,785.10	2.149
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	218,704.90	5.062
<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: AUGUST 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	24663	10	112,446.67	0.00	1,829.00	0.00	0.00	110,617.67	0.00
2	FGT	24653	11	113,233.84	0.00	0.00	0.00	0.00	113,233.84	0.00
3	FGT	24830	12	(2,126.29)	0.00	0.00	0.00	0.00	(2,126.29)	0.00
4	FGT	24823	13	(2,567.01)	0.00	0.00	0.00	0.00	(2,567.01)	0.00
5	FGT	24929	14	(82.98)	0.00	0.00	0.00	0.00	(82.98)	0.00
6	FGT	24923	15	(370.33)	0.00	0.00	0.00	0.00	(370.33)	0.00
7	FGT	25059	16	8,707.40	8,707.40	0.00	0.00	0.00	0.00	0.00
8	FGT	25049	17	5,211.09	5,211.09	0.00	0.00	0.00	0.00	0.00
9	FGT	25058	18	(381.82)	(381.82)	0.00	0.00	0.00	0.00	0.00
10	FGT	25025	19	9,161.39	0.00	0.00	9,161.39	0.00	0.00	0.00
11	FGT	CK 625001174	20	(3,186.46)	0.00	0.00	0.00	(3,186.46)	0.00	0.00
12	AMOCO	FP0898	21	298,875.47	0.00	0.00	0.00	298,875.47	0.00	0.00
13	DUKE	SR98081153	22	252,057.49	0.00	0.00	0.00	252,057.49	0.00	0.00
14	AMOCO	E09	23	3,198.08	0.00	0.00	0.00	3,198.08	0.00	0.00
15	AMOCO	CK 800010718	24	(358.64)	0.00	0.00	0.00	(358.64)	0.00	0.00
16										
17										
18										
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23										
24										
25										
<b>TOTAL</b>				<b>793,817.90</b>	<b>13,536.67</b>	<b>1,829.00</b>	<b>9,161.39</b>	<b>550,585.94</b>	<b>218,704.90</b>	<b>0.00</b>

FOR THE PERIOD OF: APRIL 1998 Through MARCH 1999

	CURRENT MONTH:		AUGUST 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)	550,586	847,799	297,213	35.06	3,578,304	5,327,273	1,748,969	32.83	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	243,232	125,601	(117,631)	(93.65)	1,531,672	149,091	(1,382,581)	(927.34)	
3 TOTAL	793,818	973,400	179,582	18.45	5,109,976	5,476,364	366,388	6.69	
4 FUEL REVENUES (NET OF REVENUE TAX)	974,160	971,454	(2,706)	(0.28)	5,764,044	5,464,078	(299,966)	(5.49)	
5 TRUE-UP (COLLECTED) OR REFUNDED	11,882	11,882	0	0.00	59,410	59,410	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	986,042	983,336	(2,706)	(0.28)	5,823,454	5,523,488	(299,966)	(5.43)	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	192,224	9,936	(182,288)	(1,834.62)	713,478	47,124	(666,354)	(1,414.04)	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	851	0	(851)	0.00	(4,400)	0	4,400	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	94,133	129,493	35,360	27.31	(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	(59,410)	(59,410)	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)	275,326	127,547	(147,779)	(115.86)	275,326	127,547	(147,779)	(115.86)	
<b>INTEREST PROVISION</b>									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	94,133	129,493	35,360	27.31					
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	274,475	127,547	(146,928)	(115.20)					
14 TOTAL (12+13)	368,608	257,040	(111,568)	(43.40)					
15 AVERAGE (50% OF 14)	184,304	128,520	(55,784)	(43.40)					
16 INTEREST RATE - FIRST DAY OF MONTH	5.5600%	0.0000%	...	...					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.5200%	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)	851	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  
AUGUST 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	DUKE	SYS SUPPLY	N/A	1708000	258000	1966000	460290	N/A	N/A	INCL. IN COST	23.4125127
2	APR 98	AMOCO	SYS SUPPLY	N/A	63250	0	63250	15973	N/A	N/A	INCL. IN COST	25.2537549
3	APR 98	AMOCO	SYS SUPPLY	N/A	1956770	0	1956770	465045	N/A	N/A	INCL. IN COST	23.765951
4	APR 98	TEXACO	SYS SUPPLY	N/A	43430	0	43430	10795	N/A	N/A	INCL. IN COST	24.8560903
5	APR 98	FGT	SYS SUPPLY	N/A	N/A	N/A	N/A	14692	N/A	N/A	INCL. IN COST	N/A
6	MAY 98	DUKE	SYS SUPPLY	N/A	1408810	216250	1625060	377284	N/A	N/A	INCL. IN COST	23.2166197
7	MAY 98	AMOCO	SYS SUPPLY	N/A	1448820	0	1448820	332401	N/A	N/A	INCL. IN COST	22.9428777
8	MAY 98	AMOCO	SYS SUPPLY	N/A	71830	0	71830	15903	N/A	N/A	INCL. IN COST	22.1397745
9	MAY 98	TEXACO	SYS SUPPLY	N/A	160160	0	160160	37785	N/A	N/A	INCL. IN COST	23.592033
10	MAY 98	SONAT	SYS SUPPLY	N/A	53350	0	53350	12815	N/A	N/A	INCL. IN COST	24.0206186
11	MAY 98	AMOCO	SYS SUPPLY	N/A	0	0	0	-2394	N/A	N/A	INCL. IN COST	N/A
12	MAY 98	AMOCO	SYS SUPPLY	N/A	0	0	0	-1939	N/A	N/A	INCL. IN COST	N/A
13	MAY 98	PACE ENERGY	SYS SUPPLY	N/A	0	0	0	3463	N/A	N/A	INCL. IN COST	N/A
14	MAY 98	TEXACO	SYS SUPPLY	N/A	0	0	0	-52	N/A	N/A	INCL. IN COST	N/A
15	MAY 98	FGT	SYS SUPPLY	N/A	0	0	0	3754	N/A	N/A	INCL. IN COST	N/A
16	MAY 98	FGT	SYS SUPPLY	N/A	0	0	0	-12407	N/A	N/A	INCL. IN COST	N/A
17	JUN 98	DUKE	SYS SUPPLY	N/A	2035880	168750	2204630	308708	N/A	N/A	INCL. IN COST	14.0027125
18	JUN 98	AMOCO	SYS SUPPLY	N/A	1368000	0	1368000	281843	N/A	N/A	INCL. IN COST	20.6025585
19	JUN 98	AMOCO	SYS SUPPLY	N/A	24260	0	24260	5262	N/A	N/A	INCL. IN COST	21.6900247
20	JUN 98	FGT	SYS SUPPLY	N/A	0	0	0	-916	N/A	N/A	INCL. IN COST	N/A
21	JUL 98	DUKE ENERGY	SYS SUPPLY	N/A	1229150	201,250	1430400	342950	N/A	N/A	INCL. IN COST	23.975811
22	JUL 98	AMOCO	SYS SUPPLY	N/A	1493300	0	1493300	358284	N/A	N/A	INCL. IN COST	23.9927677
23	JUL 98	FGU	SYS SUPPLY	N/A	0	0	0	-2126	N/A	N/A	INCL. IN COST	N/A
24	JUL 98	FGT	SYS SUPPLY	N/A	0	0	0	306	N/A	N/A	INCL. IN COST	N/A
* 25	JUL 98	DUKE	SYS SUPPLY	N/A	(720,020)	0	(720,020)	0	N/A	N/A	INCL. IN COST	N/A
26	AUG 98	DUKE	SYS SUPPLY	N/A	1,090,790	129,600	1,220,390	252057	N/A	N/A	INCL. IN COST	20.6538074
27	AUG 98	AMOCO	SYS SUPPLY	N/A	1,544,210	0	1,544,210	298875	N/A	N/A	INCL. IN COST	19.3545567
28	AUG 98	AMOCO	SYS SUPPLY	N/A	0	0	0	3198	N/A	N/A	INCL. IN COST	N/A
29	AUG 98	AMOCO	SYS SUPPLY	N/A	0	0	0	-359	N/A	N/A	INCL. IN COST	N/A
30	AUG 98	FGT	SYS SUPPLY	N/A	0	0	0	-3186	N/A	N/A	INCL. IN COST	N/A
							0					N/A
<b>TOTAL</b>					14,979,990	973,850	15,953,840	3,578,304.00	0	0	0	22.43

\* 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: AUGUST 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	1,497	1,452	46,409	45,024	\$1.8600	\$1.9172
2	AMOCO	7995	290	282	9,000	8,733	\$1.6550	\$1.7056
3	AMOCO	7995	64	62	1,974	1,916	\$1.8700	\$1.9266
4	AMOCO	7995	16	16	500	485	\$1.9050	\$1.9639
5	AMOCO	7995	32	31	1,000	970	\$1.9100	\$1.9891
6	AMOCO	7995	219	213	6,800	6,598	\$1.9250	\$1.9839
7	DUKE	7995	1,912	1,855	59,275	57,519	\$1.9300	\$1.9889
8	AMOCO	7995	868	842	26,907	26,100	\$1.9325	\$1.9923
9	AMOCO	7995	171	166	5,300	5,143	\$1.9650	\$2.0250
10	AMOCO	7995	90	88	2,800	2,717	\$1.9800	\$2.0405
11	AMOCO	23422	1,445	1,403	44,800	43,484	\$1.8725	\$1.9292
12	AMOCO	25809	194	188	6,000	5,820	\$1.8725	\$1.9304
13	AMOCO	157738	1,744	1,692	54,076	52,455	\$1.8725	\$1.9304
14	DUKE	157739	900	873	27,900	27,063	\$1.8400	\$1.8969
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<b>TOTAL</b>			9,442	9,163	292,741	284,027		
<b>WEIGHTED AVERAGE</b>							\$1.8820	\$1.9397

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:		AUGUST 1998		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>THERM SALES (FIRM)</b>									
GENERAL SERVICE	(11 & 12)	544,078	497,420	(46,658)	(9.38)	3,430,332	3,262,710	(167,622)	(5.14)
OUTDOOR LIGHTING	(21)	146	210	64	30.48	726	1,010	284	28.12
RESIDENTIAL	(31 & 32)	440,039	414,970	(25,069)	(6.04)	2,795,228	2,744,220	(51,008)	(1.86)
LARGE VOLUME	(51)	1,630,735	1,627,900	(2,835)	(0.17)	8,798,533	8,494,230	(304,303)	(3.58)
OTHER	(81)	0	0	0	0.00	23,482	0	(23,482)	(100.00)
<b>TOTAL FIRM</b>		<b>2,614,998</b>	<b>2,540,500</b>	<b>(74,498)</b>	<b>(2.93)</b>	<b>15,048,301</b>	<b>14,502,170</b>	<b>(546,131)</b>	<b>(3.77)</b>
<b>THERM SALES (INTERRUPTIBLE)</b>									
INTERRUPTIBLE	(61)	223,082	348,860	125,778	36.05	1,375,826	1,746,100	370,274	21.21
INTERRUPTIBLE TRANSPORT	(92)	115,421	20,700	(94,721)	(457.59)	516,253	110,030	(406,223)	(369.19)
LARGE VOLUME INTERRUPTIBLE	(93)	2,444,011	3,177,370	733,359	23.08	11,790,427	11,043,270	(747,157)	(6.77)
OFF SYSTEM SALES SERVICE	(95)	129,600	0	(129,600)	0.00	973,850	0	(973,850)	0.00
<b>TOTAL INTERRUPTIBLE</b>		<b>2,912,114</b>	<b>3,546,930</b>	<b>634,816</b>	<b>17.90</b>	<b>14,656,356</b>	<b>12,899,400</b>	<b>(1,756,956)</b>	<b>(13.62)</b>
<b>TOTAL THERM SALES</b>		<b>5,527,112</b>	<b>6,087,430</b>	<b>560,318</b>	<b>9.20</b>	<b>29,704,657</b>	<b>27,401,570</b>	<b>(2,303,087)</b>	<b>(8.40)</b>
<b>NUMBER OF CUSTOMERS (FIRM)</b>									
<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>									
GENERAL SERVICE	(11 & 12)	2,744	2,719	(25)	(0.92)	2,739	2,713	(26)	(0.96)
OUTDOOR LIGHTING	(21)	0	0	0	0.00	0	0	0	0.00
RESIDENTIAL	(31 & 32)	32,772	32,657	(115)	(0.35)	32,263	32,613	350	1.07
LARGE VOLUME	(51)	855	908	53	5.84	876	910	34	3.74
OTHER	(81)	0	0	0	0.00	261	0	(261)	0.00
<b>TOTAL FIRM</b>		<b>36,371</b>	<b>36,284</b>	<b>(87)</b>	<b>(0.24)</b>	<b>36,139</b>	<b>36,236</b>	<b>97</b>	<b>0.27</b>
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>									
<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>									
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
<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>36,388</b>	<b>36,299</b>	<b>(89)</b>	<b>(0.25)</b>	<b>36,156</b>	<b>36,251</b>	<b>95</b>	<b>0.26</b>
<b>THERM USE PER CUSTOMER</b>									
GENERAL SERVICE	(11 & 12)	198	183	(15)	(8.20)	1,252	1,203	(49)	(4.07)
OUTDOOR LIGHTING	(21)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
RESIDENTIAL	(31 & 32)	13	13	0	0.00	87	84	(3)	(3.57)
LARGE VOLUME	(51)	1,907	1,793	(114)	(6.36)	10,044	9,334	(710)	(7.61)
OTHER	(81)	0	0	0	0.00	90	0	(90)	(100.00)
INTERRUPTIBLE	(61)	20,280	26,835	6,555	24.43	114,652	134,315	19,663	14.64
INTERRUPTIBLE TRANSPORT	(92)	28,855	20,700	(8,155)	(39.40)	172,084	110,030	(62,054)	(56.40)
LARGE VOLUME INTERRUPTIBLE	(93)	2,444,011	3,177,370	733,359	23.08	11,790,427	11,043,270	(747,157)	(6.77)
OFF SYSTEM SALES SERVICE	(95)	129,600	0	(129,600)	0.00	973,850	0	(973,850)	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	1.0504	1.0541	1.0528	1.0545							
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	1.07	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	1.0510	1.0543	1.0521	1.0533							
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	1.07	0	0	0	0	0	0	0

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

DATE 08/31/98  
 DUE 09/10/98  
 INVOICE NO. 2466J  
 TOTAL AMOUNT DUE \$112,446.67

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY  
 ATTN: CHRIS SKYDER  
 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 CODE LIST

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
	DRM No.		POI NO.	DRM No.				BASE	SURCHARGES	DTSC			NET
					08/98	A	RES	0.3687	0.0085		0.3772	293,260	\$110,617.67
					08/98	A	NRR	0.0590			0.0590	31,000	\$1,829.00
TOTAL FOR CONTRACT 5009 FOR MONTH OF 08/98.												324,260	\$112,446.67

\*\*\* END OF INVOICE 2466J \*\*\*

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

DATE	08/31/98	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	09/10/98		
INVOICE NO.	24653		
TOTAL AMOUNT DUE	\$113,233.84		

CONTRACT:	3624	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	

POJ NO.	RECEIPTS DRN No.	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
		POJ NO.	DRN No.				BASE	SURCHARGES	DISC			RET
	RESERVATION CHARGE			08/98	A	RES	0.8072	0.0085		0.8157	138,818	\$113,233.84
TOTAL FOR CONTRACT 3624 FOR MONTH OF 08/98.											138,818	\$113,233.84
*** END OF INVOICE 24653 ***												

11

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

DATE	08/31/98
DUE	09/10/98
INVOICE NO.	24830
TOTAL AMOUNT DUE	(\$2,126.29)

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

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 CODE LIST

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES				VOLUMES OTH DRY	AMOUNT	
	DRN No.	DRN No.	POI NO.	DRN No.				BASE	SURCHARGES	DJSC	NET			
					08/98	A	RES	0.3687	0.0085			0.3772	(1,266)	(\$477.54)
					08/98	A	RES	0.3687	0.0085			0.3772	(416)	(\$156.92)
					08/98	A	RES	0.3687	0.0085			0.3772	(3,955)	(\$1,491.83)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 08/98.													(5,637)	(\$2,126.29)

\*\*\* END OF INVOICE 24830 \*\*\*

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

DATE	08/31/98	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: CHRIS SKYDER POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance and wire to:
DUE	09/10/98		Wire Transfer
INVOICE NO.	24823		Florida Gas Transmission Company
TOTAL AMOUNT DUE	(\$2,567.01)		Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012

CONTRACT: 3624      SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY      CUSTOMER NO: 4084      PLEASE CONTACT HEIDI MASSIM  
 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
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DISC		
					08/98	A	RES	0.8072	0.0085		0.8157	• (2,119) (\$1,728.47)
					08/98	A	RES	0.8072	0.0085		0.8157	(203) (\$165.59)
					08/98	A	RES	0.8072	0.0085		0.8157	• (825) (\$672.95)
TOTAL FOR CONTRACT 3624 FOR MONTH OF 08/98.											(3,147)	(\$2,567.01)

\*\*\* END OF INVOICE 24823 \*\*\*

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

DATE	08/31/98	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: CHRIS SKYDER 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	09/10/98		
INVOICE NO.	24929		
TOTAL AMOUNT DUE	(\$82.98)		

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 CODE LIST

POI NO.	RECEIPTS		DELIVERIES		PRD MONTH	TC	RC	RATES			VOLUMES OTH DRY	AMOUNT	
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
	Reservation Credits for 8/14/98.				08/98	A	RES	0.3687	0.0085		0.3772	(220)	(\$82.98)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 08/98.												(220)	(\$82.98)

\*\*\* END OF INVOICE 24929 \*\*\*

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

DATE	08/31/98	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	09/10/98		
INVOICE NO.	24923		
TOTAL AMOUNT DUE	(\$370.33)		

CONTRACT:	3624	SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER NO: 4084	PLEASE CONTACT HEIDI MASSIM 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		AMOUNT	
	DRM No.		POI NO.	DRM No.				BASE	SURCHARGES	DISC	NET	OTH		DRY
					08/98	A	RES	0.8072	0.0085			0.8157	(454)	(\$370.33)
TOTAL FOR CONTRACT 3624 FOR MONTH OF 08/98.													(454)	(\$370.33)

Reservation Credits for 8/14/98.

\*\*\* END OF INVOICE 24923 \*\*\*



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

DATE	09/10/98
DUE	09/20/98
INVOICE NO.	25059
TOTAL AMOUNT DUE	\$8,707.40

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 CODE LIST

POI NO.	RECEIPTS DRN No.	DELIVERIES		PROD MONTH	TC	RC	RATES				VOLUMES OTH DRY	AMOUNT
		POI NO.	DRN No.				BASE	SURCHARGES	DISC	NET		
	Usage Charge	16103	3154	08/98	A	COM	0.0312	0.0249		0.0561	13,963	\$783.32
	Usage Charge	16104	28645	08/98	A	COM	0.0312	0.0249		0.0561	11,885	\$666.75
	Usage Charge	16105	3158	08/98	A	COM	0.0312	0.0249		0.0561	11,791	\$661.48
	Usage Charge	16106	28456	08/98	A	COM	0.0312	0.0249		0.0561	18,481	\$1,036.78
	Usage Charge	16107	3161	08/98	A	COM	0.0312	0.0249		0.0561	15,799	\$886.32
	Usage Charge	16108	3163	08/98	A	COM	0.0312	0.0249		0.0561	16,475	\$924.25
	Usage Charge	16109	3165	08/98	A	COM	0.0312	0.0249		0.0561	35,996	\$2,019.38
	Usage Charge	16156	3262	08/98	A	COM	0.0312	0.0249		0.0561	3,943	\$221.20
	Usage Charge	16157	3261	08/98	A	COM	0.0312	0.0249		0.0561	5,652	\$317.08
	Usage Charge	16158	3277	08/98	A	COM	0.0312	0.0249		0.0561	4,367	\$244.99
	Usage Charge	16273	3214	08/98	A	COM	0.0312	0.0249		0.0561	12,960	\$727.06
	Usage Charge	62992	217831	08/98	A	COM	0.0312	0.0249		0.0561	3,900	\$218.79
TOTAL FOR CONTRACT 5009 FOR MONTH OF 08/98.											155,212	\$8,707.40

\*\*\* END OF INVOICE 25059 \*\*\*

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

DATE	09/10/98	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:
DUE	09/20/98		Wire Transfer
INVOICE NO.	25049		Florida Gas Transmission Company
TOTAL AMOUNT DUE	\$5,211.09		Nations Bank, Dallas, TX Account # 3750354511 ABA # 111000012

CONTRACT:	3624	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 ORY	AMOUNT
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DISC	RET		
Usage Charge			16103	3154	08/98	A	COM	0.0144	0.0249		0.0393	8,754	\$344.03
Usage Charge			16104	28645	08/98	A	COM	0.0144	0.0249		0.0393	13,336	\$524.10
Usage Charge			16105	3158	08/98	A	COM	0.0144	0.0249		0.0393	15,160	\$595.79
Usage Charge			16106	28456	08/98	A	COM	0.0144	0.0249		0.0393	31,652	\$1,243.92
Usage Charge			16107	3161	08/98	A	COM	0.0144	0.0249		0.0393	8,690	\$341.52
Usage Charge			16108	3163	08/98	A	COM	0.0144	0.0249		0.0393	832	\$32.70
Usage Charge			16109	3165	08/98	A	COM	0.0144	0.0249		0.0393	8,936	\$351.18
Usage Charge			16156	3262	08/98	A	COM	0.0144	0.0249		0.0393	15,737	\$618.46
Usage Charge			16157	3261	08/98	A	COM	0.0144	0.0249		0.0393	15,768	\$619.68
Usage Charge			16158	3277	08/98	A	COM	0.0144	0.0249		0.0393	13,733	\$539.71
TOTAL FOR CONTRACT 3624 FOR MONTH OF 08/98.												132,598	\$5,211.09

\*\*\* END OF INVOICE 25049 \*\*\*

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

DATE	09/10/98	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	09/20/98		
INVOICE NO.	25058		
TOTAL AMOUNT DUE	(\$381.82)		

CONTRACT:	5002	SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER NO: 4084	PLEASE CONTACT HEIDI MASSIM AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
		TYPE: DELIVERY POINT OPERATOR ACCOUNT	DUNS NO: 006924427	

POI NO.	RECEIPTS		DELIVERIES		PRD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
	DRN No.		POI NO.	DRN No.				BSE	SURCHARGES	UTSC			NET
No Notice					08/98	A	COM	0.012	0.0249		0.0561	(6,806)	(\$381.82)
TOTAL FOR CONTRACT 5002 FOR MONTH OF 08/98.												(6,806)	(\$381.82)

\*\*\* END OF INVOICE 25058 \*\*\*

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

DATE	09/10/98	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: i66 Transfer Florida Gas Transmission Company Nations Bank, Dallas, TX Account # 3750354511 BSB # 111000012
DOE	09/20/98		
INVOICE NO.	25025		
TOTAL AMOUNT DUE	\$9,161.39		

CONTRACT:	5002	SHIPPER:	FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER NO:	4084	PLEASE CONTACT: EIDI MASSIH AT (713)853-88 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
		TYPE:	DELIVERY POINT OPERATOR ACCOUNT	DUNS NO:	006924427	

PCI NO.	RECEIPTS		DELIVERIES		PROC MONTH	TC	RC	RBS		NET	VOLUMES DTH DRY	AMOUNT
	DRN No.		PCI NO.	DRN No.				BASE	SURCHARGE			
					08/98		0AD	4.3796	0.0834	4.4130	2,076	\$9,161.39
TOTAL FOR CONTRACT 5002 FOR MONTH OF 08/98.											2,076	\$9,161.39

\*\*\* END OF INVOICE 25025 \*\*\*

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

**ENRON  
CORP**

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

07/30/98

PAGE 1 OF 1

VENDOR NO: 4084  
REMITTANCE STATEMENT

VOUCHER NO.	INVOICE DATE	INVOICE NO.	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
9807000040 05/98 IMBALANCE	07/30/98	24131 CASH OUT		3,186.46		3,186.46
					TOTAL	3,186.46

SPECIAL INSTRUCTIONS:  
CALL ALMA GREEN X35832

DETACH AND RETAIN THIS STUB FOR YOUR RECORDS. CHECK # 0625001174 ATTACHED BELOW

**ENRON  
CORP**

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

No. 0625001174

07/30/98

PAY TO THE ORDER OF: FLORIDA PUBLIC UTILITIES CO  
ATTN: MARC SCHNEIDERMAN  
POST OFFICE BOX 3395  
WEST PALM BEACH, FL  
33402-3395

\*\*\*\*\*\$3,186.46

NOT VALID AFTER 1 YEAR

Three thousand one hundred eighty six and 46/100 Dollars

CITIBANK-DELAWARE

*William D. Galtman*  
\_\_\_\_\_  
AUTHORIZED SIGNATURE

THE FACE OF THIS DOCUMENT HAS A BLUE BACKGROUND ON WHITE PAPER • THE BACK CONTAINS AN ARTIFICIAL WATERMARK - HOLD AT AN ANGLE TO VIEW



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 FP0898  
INVOICE DATE 09-03-1998  
CONTRACT 157115  
DELIVERY MONTH 08/1998

DUE DATE: 09-25-1998

Please include Amoco's invoice number on all remittances.

Natural gas delivered during 08/98. Calculations are based on nominations.

Delivery Point Description/ Pipeline Measurement Pt	AMOCO ID#	Quantity mmbtu	Price \$/mmbtu	Amount Due (\$)
FGT ZONE 1 POOL (STA 7)	048630	50,800	1.87250	95,123.00 <del>102,495.16</del>
FGT STATION 8 POOL POINT	059380	54,281	1.88820	<del>102,495.16</del>
FGT FAIRWAY FLD	070036	54,076	1.87250	101,257.31
TOTAL AMOUNT DUE				<del>298,175.47</del> 298,875.47

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-A000000-99999900,123412,654321,2000



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

Invoice No: SR98081153  
 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: September 10, 1998  
 Payment Terms: Due September 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:						
1/98	5430 - ZONE 1	6489	Pooling Zone 1 CS #7	46,409	1.8600	86,320.74
2/98	5430 - ZONE 2	7995	Pooling Zone 2 CS # 8	59,275	1.9300	114,400.75
3/98	B2B1500	62134	Mobil Plant-Mobile Bay	27,900	1.8400	51,336.00
<b>Invoice Totals</b>				<b>133,584</b>		<b>\$252,057.49</b>

- 48\* If paying by check, send remittance information with payment.
- 49\* 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.
- 51\* Please refer to this invoice with your payment.
- 52\* Any questions about this invoice, please contact Valorie Hollier at telephone (713) 260-8545.



NATURAL GAS SALES INVOICE

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

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

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

INVOICE NUMBER E09  
INVOICE DATE 08-20-98  
CONTRACT 157115  
DELIVERY MONTH 07/1998

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

Delivery point description	Quantity mmbtu	Month of Delivery	Price \$/mmbtu	Amount Due
FGT IMBALANCE	1377	07/98	2.3225	3,198.08

16598LOS3

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: 8/13/98
<input checked="" type="checkbox"/>	AUDITED BY: [Signature]

TOTAL AMOUNT DUE 3,198.08

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

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



Amoco Energy Trading Corporation  
509 South Boston  
Tulsa, OK 74103

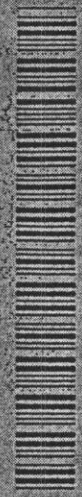
0000597 01 AB

\*\*AUTO T2 D 4158 33402

08/18/98

FLORIDA PUBLIC UTILITIES  
PO BOX 3395  
WEST PALM BEACH FL 33402-3395

PG 1 OF 1



VENDOR NUMBER: 0080116489

TRACE NUMBER: 2000013644

DOCUMENT NO.	INVOICE DATE	INVOICE NO.	GROSS AMOUNT	DISCOUNT	NET AMOUNT
5100009022 payment for 6/98 imbalance	07/01/1998	E090000698	358.64	0.00	358.64
TOTALS			358.64	.00	358.64

INQUIRIES CONCERNING THIS PAYMENT SHOULD BE DIRECTED TO OUR TULSA OK OFFICE. PLEASE CALL (800) 284-2244

IN ORDER TO AFFECT TIMELY INVOICE PAYMENT PLEASE PLACE YOUR VENDOR NUMBER ON ALL FUTURE INVOICES TO AMOCO. \*\* YOUR VENDOR NUMBER IS 0080116489

DETACH AND RETAIN THIS STUB FOR YOUR RECORDS

CHECK # 0800010718 ATTACHED BELOW



Amoco Energy Trading Corporation  
509 South Boston  
Tulsa, OK 74103

52-20 No. 0800010718  
311  
08/18/98

PAY TO THE ORDER OF

FLORIDA PUBLIC UTILITIES  
PO BOX 3395  
WEST PALM BEACH FL 33402-3395

\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$358.64

NOT VALID AFTER 6 MONTHS

Three Hundred Fifty Eight and 64/100 Dollars

*Rosalind Burwell*  
AUTHORIZED SIGNATURE

TRACE NO.: 2000013644

AMOCO ENERGY TRADING CORPORATION  
A SUBSIDIARY OF CITICORP  
ONE PENN'S WAY, NEW CASTLE, DE 19720

