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November 18, 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

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 the Florida Public Utilities Company'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.

Sincerely,


Kenneth A. Hoffman

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

cc: All Parties of Record
Tnb 3x2

RECEIVED & FILED

FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE
12915 NOV 18 98
FPSC-RECORDS/REPORTING

ORIGINAL

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

Docket No. 980003-GU
Filed: November 18, 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 October, 1998. In support thereof, FPU states as follows:

1. FPU's PGA filing for the month of October 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 December 1998; and (b) purchased gas invoices for the month of October, 1998.

2. FPU requests that certain information¹ in its PGA filing for the month of October, 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 October,

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.

DOCUMENT NUMBER-DATE

12915 NOV 18 98

FPSC-RECORDS/REPORTING

1998 PGA filing.

3. An unedited version of FPU's PGA filing for the month of October, 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 18th day of November, 1998.

Respectfully submitted,



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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a copy of the foregoing was furnished by U. S. Mail this 18th day of November, 1998, to the following:

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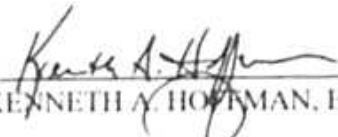
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By: 
KENNETH A. HOFFMAN, ESQ.

con3.211

Exhibit "A"

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 80003-GU

Justification for Confidentiality of October 1998 Schedules:

<u>SCHEDULES</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
A-1 Supporting Detail	4A	10-15	VENDOR INVOICE, CREDIT, CHECK, OR IDENTIFYING NUMBER INVOICE AMOUNT CLASSIFICATION BREAKDOWN	(1,3) (1,3) (1,3) (1,3) (1,3)
A-3	6A	1-41	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	1-26	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 October 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	19-22	1-80	ALL	(4)

(4) 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 October 1998 Imbalances Resolutions:

<u>ITEMS</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
IMBALANCE				
RESOLUTION(S):	18,23	1-80	ALL	5
	24	13-16	A-C	5
	24	23	F-H	5
	24	24	F&H	5

(5) 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 DECEMBER 1998

	CURRENT MONTH:				OCTOBER 1998				PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%
COST OF GAS PURCHASED												
1 COMMODITY (Pipeline)	7,666	10,720	(3,054)	(28.49)	99,400	71,651	27,749	38.73				
2 NO NOTICE SERVICE	3,658	3,658	0	0.00	17,110	17,110	0	0.00				
3 SWING SERVICE	0	0	0	0.00	9,161	0	9,161	0.00				
4 COMMODITY (Other)	658,841	1,376,158	(717,317)	(52.12)	4,732,341	7,662,946	(2,930,605)	(38.24)				
5 DEMAND	225,079	225,079	0	0.00	1,871,771	1,877,127	(5,356)	(0.29)				
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)	895,244	1,615,615	(720,371)	(44.59)	6,729,783	9,628,834	(2,899,051)	(30.11)				
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13 COMPANY USE	2,851	2,908	(57)	(1.96)	20,457	17,331	3,126	18.04				
14 TOTAL THERM SALES	988,668	1,021,782	(33,114)	(3.24)	7,665,701	7,439,038	226,743	3.05				
THERMS PURCHASED												
15 COMMODITY (Pipeline)	3,327,530	3,238,630	88,900	2.74	23,168,800	22,535,470	633,330	2.81				
16 NO NOTICE SERVICE	620,000	620,000	0	0.00	2,900,000	2,900,000	0	0.00				
17 SWING SERVICE	0	0	0	0.00	20,760	0	20,760	0.00				
18 COMMODITY (Other)	3,321,850	3,238,630	83,220	2.57	22,083,490	22,535,470	(451,980)	(2.01)				
19 DEMAND	4,353,330	4,353,330	0	0.00	32,137,470	29,310,470	2,827,000	9.65				
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 (15+16+17+18+19+20)	3,321,850	3,238,630	83,220	2.57	22,104,250	22,535,470	(431,220)	(1.91)				
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26 COMPANY USE	9,085	5,820	3,265	56.10	61,729	40,510	21,219	52.38				
27 TOTAL THERM SALES (24-26 Estimated Only)	5,728,265	3,232,810	2,495,455	77.19	41,031,525	22,494,960	18,536,565	82.40				
CENTS PER THERM												
28 COMMODITY (Pipeline) (1/15)	0.230	0.331	(0.101)	(30.51)	0.429	0.318	0.111	34.91				
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	44.128	0.000	44.128	0.00				
31 COMMODITY (Other) (4/18)	19.834	42.492	(22.658)	(53.32)	21.429	34.004	(12.575)	(36.98)				
32 DEMAND (5/19)	5.170	5.170	0.000	0.00	5.824	6.404	(0.580)	(9.06)				
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)	26.950	49.886	(22.936)	(45.98)	30.446	42.727	(12.281)	(28.74)				
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)	31.381	49.966	(18.585)	(37.20)	33.140	42.782	(9.642)	(22.54)				
40 TOTAL COST OF THERM SOLD (11/27)	15.629	49.976	(34.347)	(68.73)	16.401	42.804	(26.403)	(61.68)				
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)	15.314	49.661	(34.347)	(69.16)	16.086	42.489	(26.403)	(62.14)				
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 (42+43)	15.37158	49.84773	(34.476)	(69.16)	16.14648	42.64876	(26.502)	(62.14)				
45 PGA FACTOR ROUNDED TO NEAREST 001	15.372	49.848	(34.476)	(69.16)	16.146	42.649	(26.503)	(62.14)				

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

COST OF GAS PURCHASED	CURRENT MONTH:		OCTOBER 1998		PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline #)	7,666	10,720	(3,054)	(28.49)	99,400	98,570	830	0.84
2 NO NOTICE SERVICE	3,658	3,658	0	0.00	17,110	17,110	0	0.00
3 SWING SERVICE	0	0	0	0.00	9,161	9,161	0	0.00
4 COMMODITY (Other)	658,841	1,376,158	(717,317)	(52.12)	4,732,341	5,913,977	(1,181,636)	(19.98)
5 DEMAND	225,079	225,079	0	0.00	1,871,771	1,872,499	(728)	(0.04)
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)	895,244	1,615,615	(720,371)	(44.59)	6,729,783	7,911,317	(1,181,534)	(14.93)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	2,851	2,908	(57)	(1.96)	20,457	19,435	1,022	5.15
14 TOTAL THERM SALES	988,668	1,021,782	(33,114)	(3.24)	7,665,781	7,739,004	(73,223)	(0.95)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	3,327,530	3,238,630	88,900	2.74	23,168,800	23,242,750	(73,950)	(0.32)
16 NO NOTICE SERVICE	620,000	620,000	0	0.00	2,900,000	2,900,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	20,760	20,760	0	0.00
18 COMMODITY (Other)	3,321,850	3,238,630	83,220	2.57	22,083,490	22,211,780	(128,290)	(0.58)
19 DEMAND	4,353,330	4,353,330	0	0.00	32,137,470	31,372,470	765,000	2.44
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)	3,321,850	3,238,630	83,220	2.57	22,104,250	22,232,540	(128,290)	(0.58)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	9,085	5,820	3,265	56.10	61,729	53,646	8,083	15.07
27 TOTAL THERM SALES (24-26 Estimated Only)	5,728,265	3,232,810	2,495,455	77.19	41,031,525	35,732,412	5,299,113	14.83
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.230	0.331	(0.101)	(30.51)	0.429	0.424	0.005	1.18
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	44.128	44.128	0.000	0.00
31 COMMODITY (Other) (4/18)	19.834	42.492	(22.658)	(53.32)	21.429	26.625	(5.196)	(19.52)
32 DEMAND (5/19)	5.170	5.170	0.000	0.00	5.824	5.969	(0.145)	(2.43)
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)	26.950	49.886	(22.936)	(45.98)	30.446	35.584	(5.138)	(14.44)
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)	11.381	49.966	(18.585)	(37.20)	33.140	36.228	(3.088)	(8.52)
40 TOTAL COST OF THERM SOLD (11/27)	15.629	49.976	(34.347)	(68.73)	16.401	22.140	(5.739)	(25.92)
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)	15.314	49.661	(34.347)	(69.16)	16.086	21.825	(5.739)	(26.30)
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 (42+43)	15.37158	49.84773	(34.476)	(69.16)	16.14648	21.90706	(5.761)	(26.30)
45 PGA FACTOR ROUNDED TO NEAREST .001	15.372	49.848	(34.476)	(69.16)	16.146	21.907	(5.761)	(26.30)

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

COST OF GAS PURCHASED	CURRENT MONTH:				OCTOBER 1998				PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE					
			AMOUNT	%			AMOUNT	%				
1 COMMODITY (Pipeline)	7,666	10,720	(3,054)	(28.49)	99,400	98,570	830	0.84				
2 NO NOTICE SERVICE	3,658	3,658	0	0.00	17,110	17,110	0	0.00				
3 SWING SERVICE	0	0	0	0.00	9,161	9,161	0	0.00				
4 COMMODITY (Other)	658,841	1,376,158	(717,317)	(52.12)	4,732,341	5,913,977	(1,181,636)	(19.98)				
5 DEMAND	225,079	225,079	0	0.00	1,871,771	1,872,499	(728)	(0.04)				
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	(590,925)	590,925	(100.00)	0	(821,336)	821,336	(100.00)				
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	895,244	1,024,690	(129,446)	(12.63)	6,729,783	7,089,981	(360,198)	(5.08)				
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13 COMPANY USE	2,851	2,908	(57)	(1.96)	20,457	19,435	1,022	5.26				
14 TOTAL THERM SALES	988,668	1,021,782	(33,114)	(3.24)	7,665,781	7,739,004	(73,223)	(0.95)				
THERMS PURCHASED												
15 COMMODITY (Pipeline)	3,327,530	3,238,630	88,900	2.74	23,168,800	23,242,750	(73,950)	(0.32)				
16 NO NOTICE SERVICE	620,000	620,000	0	0.00	2,900,000	2,900,000	0	0.00				
17 SWING SERVICE	0	0	0	0.00	20,760	20,760	0	0.00				
18 COMMODITY (Other)	3,321,850	3,238,630	83,220	2.57	22,083,490	22,211,780	(128,290)	(0.58)				
19 DEMAND	4,353,330	4,353,330	0	0.00	32,137,470	31,372,470	765,000	2.44				
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 (15+17+18+20)-(21+23)	3,321,850	3,238,630	83,220	2.57	22,104,250	22,232,540	(128,290)	(0.58)				
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26 COMPANY USE	9,085	5,820	3,265	56.10	61,729	53,646	8,083	15.07				
27 TOTAL THERM SALES (24-26 Estimated Only)	5,728,265	3,232,810	2,495,455	77.19	41,031,525	35,732,412	5,299,113	14.83				
CENTS PER THERM												
28 COMMODITY (Pipeline) (1/15)	0.230	0.331	(0.101)	(30.51)	0.429	0.424	0.005	1.18				
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	44.128	44.128	0.000	0.00				
31 COMMODITY (Other) (4/18)	19.834	42.492	(22.658)	(53.32)	21.429	26.625	(5.196)	(19.52)				
32 DEMAND (5/19)	5.170	5.170	0.000	0.00	5.824	5.969	(0.145)	(2.43)				
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)	26.950	31.640	(4.690)	(14.82)	30.446	31.890	(1.444)	(4.53)				
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)	31.381	49.966	(18.585)	(37.20)	33.140	36.228	(3.088)	(8.52)				
40 TOTAL COST OF THERM SOLD (11/27)	15.629	31.697	(16.068)	(50.69)	16.401	19.842	(3.441)	(17.34)				
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)	15.314	31.382	(16.068)	(51.20)	16.086	19.527	(3.441)	(17.62)				
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)	15.37158	31.50000	(16.128)	(51.20)	16.14648	19.60042	(3.454)	(17.62)				
45 PGA FACTOR ROUNDED TO NEAREST .001	15.372	31.500	(16.128)	(51.20)	16.146	19.600	(3.454)	(17.62)				

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 DECEMBER 1998 OCTOBER 1998	
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	3,165,140	7,339.87	0.232
2 No Notice Commodity Adjustment - System Supply	(5,360)	(16.29)	0.304
3 Commodity Pipeline - Scheduled FTS - End Users	0	0.00	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	167,750	509.96	0.304
5 Commodity Pipeline - Scheduled PTS - End Users	0	0.00	0.000
6 Commodity Pipeline - August Adjustment	0	(167.75)	0.000
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	3,327,530	7,665.79	0.230
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	3,154,100	644,397.78	20.430
18 Commodity Other - Scheduled FTS - OSSS	167,750	34,167.22	20.368
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	(15,597.96)	0.000
21 Imbalance Cashout - Other Shippers	0	(4,126.54)	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)	3,321,850	658,840.50	19.834
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	4,185,580	225,079.30	5.377
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	167,750	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	4,353,330	225,079.30	5.170
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 DECEMBER 1998
CURRENT MONTH: OCTOBER 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	26117	10	115,503.46	0.00	3,658.00	0.00	0.00	111,845.46	0.00
2	FGT	26107	11	113,233.84	0.00	0.00	0.00	0.00	113,233.84	0.00
3	FGT	26377	12	6,002.39	6,002.39	0.00	0.00	0.00	0.00	0.00
4	FGT	26366	13	1,847.44	1,847.44	0.00	0.00	0.00	0.00	0.00
5	FGT	26376	14	(16.29)	(16.29)	0.00	0.00	0.00	0.00	0.00
6	FGT	25966	15	22.22	22.22	0.00	0.00	0.00	0.00	0.00
7	FGT	25965	16	(215.71)	(215.71)	0.00	0.00	0.00	0.00	0.00
8	FGT	25957	17	25.74	25.74	0.00	0.00	0.00	0.00	0.00
9	FGT	CK 625001258	18	(15,597.96)	0.00	0.00	0.00	(15,597.96)	0.00	0.00
10			19		0.00	0.00	0.00		0.00	0.00
11			20		0.00	0.00	0.00		0.00	0.00
12			21		0.00	0.00	0.00		0.00	0.00
13			22		0.00	0.00	0.00		0.00	0.00
14			23		0.00	0.00	0.00		0.00	0.00
15			24		0.00	0.00	0.00		0.00	0.00
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
TOTAL				895,243.59	7,665.79	3,658.00	0.00	658,840.50	225,079.30	0.00

FOR THE PERIOD OF: APRIL 1998 Through DECEMBER 1998

	CURRENT MONTH:		OCTOBER 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)	658,841	1,376,158	717,317	52.12	4,732,341	5,913,977	1,181,636	19.98	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	236,403	(351,468)	(587,871)	167.26	1,997,442	1,176,004	(821,438)	(69.85)	
3 TOTAL	895,244	1,024,690	129,446	12.63	6,729,783	7,089,981	360,198	5.08	
4 FUEL REVENUES (NET OF REVENUE TAX)	988,668	1,021,782	33,114	3.24	7,665,781	7,739,004	73,223	0.95	
5 TRUE-UP (COLLECTED) OR REFUNDED	11,882	11,882	0	0.00	83,174	83,174	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,000,550	1,033,664	33,114	3.20	7,748,955	7,822,178	73,223	0.94	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	105,306	8,974	(96,332)	(1,073.46)	1,019,172	732,197	(286,975)	(39.19)	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	2,202	1,256	(946)	0.00	(544)	(1,882)	(1,338)	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	465,486	274,451	(191,035)	(69.61)	(374,342)	(374,342)	0	0.00	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(11,882)	(11,882)	0	0.00	(83,174)	(83,174)	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)	561,112	272,799	(288,313)	(105.69)	561,112	272,799	(288,313)	(105.69)	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	465,486	274,451	(191,035)	(69.61)	* If line 5 is a refund add to line 4 If line 5 is a collection () subtract from line 4				
13 ENDING TRUE-UP BEFORE INTEREST (12+7.5)	558,910	271,543	(287,367)	(105.83)					
14 TOTAL (12+13)	1,024,396	545,994	(478,402)	(87.62)					
15 AVERAGE (50% OF 14)	512,198	272,997	(239,201)	(87.62)					
16 INTEREST RATE - FIRST DAY OF MONTH	5.2200%	5.5200%					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.1000%	5.5200%					
18 TOTAL (16+17)	10.3200%	11.0400%					
19 AVERAGE (50% OF 18)	5.1600%	5.5200%					
20 MONTHLY AVERAGE (19/12 Months)	0.430%	0.460%					
21 INTEREST PROVISION (15x20)	2,202	1,256					

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 DECEMBER 1998
OCTOBER 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		
26	AUG 98		SYS SUPPLY	N/A					N/A	N/A		
27	AUG 98		SYS SUPPLY	N/A					N/A	N/A		
28	AUG 98		SYS SUPPLY	N/A					N/A	N/A		
29	AUG 98		SYS SUPPLY	N/A					N/A	N/A		
30	AUG 98		SYS SUPPLY	N/A					N/A	N/A		
31	SEP 98		SYS SUPPLY	N/A					N/A	N/A		
32	SEP 98		SYS SUPPLY	N/A					N/A	N/A		
33	SEP 98		SYS SUPPLY	N/A					N/A	N/A		
34	SEP 98		SYS SUPPLY	N/A					N/A	N/A		
35	OCT 98		SYS SUPPLY	N/A					N/A	N/A		
36	OCT 98		SYS SUPPLY	N/A					N/A	N/A		
37	OCT 98		SYS SUPPLY	N/A					N/A	N/A		
38	OCT 98		SYS SUPPLY	N/A					N/A	N/A		
39	OCT 98		SYS SUPPLY	N/A					N/A	N/A		
40	OCT 98		SYS SUPPLY	N/A					N/A	N/A		
41	OCT 98		SYS SUPPLY	N/A					N/A	N/A		
TOTAL					20,730,040	1,353,450	22,083,490	4,732,341.00	0	0	0	21.43

* June correction to system supply

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FOR THE PERIOD: APRIL 1998 THROUGH DECEMBER 1998
 MONTH: OCTOBER 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								
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43								
	TOTAL		11,065	10,753	343,000	333,289		
					WEIGHTED AVERAGE		\$1.9783	\$2.0360

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 DECEMBER 1998

		CURRENT MONTH:		OCTOBER 1998		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11 & 12)	673,410	685,350	11,940	1.74	4,655,166	4,505,880	(149,286)	(3.31)
OUTDOOR LIGHTING	(21)	127	200	73	36.50	980	1,410	430	30.50
RESIDENTIAL	(31 & 32)	495,885	488,280	(7,605)	(1.56)	3,710,385	3,690,750	(19,635)	(0.53)
LARGE VOLUME	(51)	1,638,140	1,682,810	44,670	2.65	12,044,885	11,835,840	(209,045)	(1.77)
OTHER	(81)	0	0	0	0.00	23,482	0	(23,482)	(100.00)
TOTAL FIRM		2,807,562	2,856,640	49,078	1.72	20,434,898	20,033,880	(401,018)	(2.00)
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	246,442	376,170	129,728	34.49	1,864,291	2,461,080	596,789	24.25
INTERRUPTIBLE TRANSPORT	(92)	139,962	23,750	(116,212)	(489.31)	783,589	154,170	(629,419)	(408.26)
LARGE VOLUME INTERRUPTIBLE	(93)	2,366,550	2,026,780	(339,770)	(16.76)	16,595,303	15,130,500	(1,464,803)	(9.68)
OFF SYSTEM SALES SERVICE	(95)	167,750	0	(167,750)	0.00	1,353,450	0	(1,353,450)	0.00
TOTAL INTERRUPTIBLE		2,920,704	2,426,700	(494,004)	(20.36)	20,596,633	17,745,750	(2,850,883)	(16.07)
TOTAL THERM SALES		5,728,266	5,283,340	(444,926)	(8.42)	41,031,531	37,779,630	(3,251,901)	(8.61)
NUMBER OF CUSTOMERS (FIRM)						AVG. NO. OF CUSTOMERS PERIOD TO DATE			
GENERAL SERVICE	(11 & 12)	2,765	2,743	(22)	(0.80)	2,744	2,720	(24)	(0.88)
OUTDOOR LIGHTING	(21)	0	0	0	0.00	0	0	0	0.00
RESIDENTIAL	(31 & 32)	32,758	32,677	(81)	(0.25)	32,399	32,624	225	0.69
LARGE VOLUME	(51)	843	914	71	7.77	866	910	44	4.84
OTHER	(81)	0	0	0	0.00	187	0	(187)	0.00
TOTAL FIRM		36,366	36,334	(32)	(0.09)	36,196	36,254	58	0.16
NUMBER OF CUSTOMERS (INTERRUPTIBLE)						AVG. NO. OF CUSTOMERS PERIOD TO DATE			
INTERRUPTIBLE	(61)	11	13	2	15.38	11	13	2	15.38
INTERRUPTIBLE TRANSPORT	(92)	4	1	(3)	(300.00)	4	1	(3)	(300.00)
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		36,383	36,349	(34)	(0.09)	36,213	36,269	56	0.15
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11 & 12)	244	250	6	2.40	1,696	1,657	(39)	(2.35)
OUTDOOR LIGHTING	(21)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
RESIDENTIAL	(31 & 32)	15	15	0	0.00	115	113	(2)	(1.77)
LARGE VOLUME	(51)	1,943	1,841	(102)	(5.54)	13,909	13,006	(903)	(6.94)
OTHER	(81)	0	0	0	0.00	126	0	(126)	(100.00)
INTERRUPTIBLE	(61)	22,404	28,936	6,532	22.57	169,481	189,314	19,833	10.48
INTERRUPTIBLE TRANSPORT	(92)	34,991	23,750	(11,241)	(47.33)	195,897	154,170	(41,727)	(27.07)
LARGE VOLUME INTERRUPTIBLE	(93)	2,366,550	2,026,780	(339,770)	(16.76)	16,595,303	15,130,500	(1,464,803)	(9.68)
OFF SYSTEM SALES SERVICE	(95)	167,750	0	(167,750)	0.00	1,353,450	0	(1,353,450)	0.00

ACTUAL FOR THE PERIOD OF: APRIL 1998 THROUGH DECEMBER 1998

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
WEST PALM BEACH:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
1 THERMS PURCHASED * AVERAGE BTU CONTENT CCF PURCHASED	1 0461	1 0504	1 0541	1 0528	1 0545	1 0592	1 0518					
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 * PRESSURE CORRECTION FACTOR	1 06	1 06	1 07	1 07	1 07	1 07	1 07	0	0	0	0	0
SANFORD & DE LAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
1 THERMS PURCHASED * AVERAGE BTU CONTENT CCF PURCHASED	1 0456	1 0510	1 0543	1 0521	1 0533	1 0450	1 0512					
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 * PRESSURE CORRECTION FACTOR	1 06	1 07	1 07	1 07	1 07	1 06	1 07	0	0	0	0	0

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 AN EMERG/70871 Affiliate

Page 1

DATE 10/31/78
 CUC 11/7/78
 TRUCK NO. 28117
 TOTAL AMOUNT DUE \$115,503.46

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

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: CHRIS SATLER
 POST OFFICE BOX 3295
 WEST PALM BEACH, FL 33407-3295

CONTRACT: 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4884 PLEASE CONTACT HEIDI MASSIM
 TYPE: FIRM TRANSPORTATION CUMS NO: 008274477 AT 2121853-4879 WITH ANY QUESTIONS REGARDING THIS INVOICE

PCI NO.	RECEIPTS	CRN NO.	DELIVERIES	PC1 NO.	CRN NO.	FROM MONTH	IL	NC	RATE	DISC	NET	VOLUMES	OTW DRY	AMOUNT
						10/78	A	RE5	0.3687	0.0085	0.3772	296.515		\$111,845.46
						10/78	A	RNR	0.0190		0.0190	87,000		\$3,658.00
						TOTAL FOR CONTRACT 5009 FOR MONTH OF 10/78.						383.515		\$115,503.46

*** END OF INVOICE 26117 ***

RESERVATION CHARGE

NO NOTICE RESERVATION CHARGE

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An (BROWNSHAW) AFFILIATE

DATE	10/31/78
DUE	11/15/78
TERMINAL NO.	26107
TOTAL AMOUNT DUE	\$113,233.84

CONTRACT: 3624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4684 PLEASE CONTACT BILDI MASSIM AT (713)853-4879 WITH ANY QUESTIONS REGARDING THIS INVOICE
 TYPE: FIRM TRANSPORTATION FORMS NO. 006924477 CM CODE 1157

RESERVATION CHANGE	RECEIPTS	DELIVERIES	PROG	RATES	DISC	NET	VOLUMES	AMOUNT			
CON NO.	CON NO.	CON NO.	MONTH	TC	MC	BASE	STANDARD	STANDARD			
			10/78	A	RES	0.6072	0.0085	0.8157	138,818	\$113,233.84	
			TOTAL FOR CONTRACT 3624 FOR MONTH OF 10/78.							138,818	\$113,233.84

*** END OF INVOICE 26107 ***

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

DATE: 11/12/98
 CUE: 11/20/98
 INVOICE NO.: 26377
 TOTAL AMOUNT DUE: \$5,007.39

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

SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY
 TYPE: FIRM TRANSPORTATION

CONTRACT: 5009
 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY
 CUSTOMER NO: 4084
 PLEASE CONTACT MICO MASSIM
 AT (713)833-5879 WITH ANY QUESTIONS REGARDING THIS INVOICE
 DUNS NO: 008924427 OR CODE L131

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

PCI NO	RECEIPTS CEN NO.	DELIVERIES PCI NO.	CEN NO.	PRGO MONTH	TC	MC	BASES SURCHARGE	DISC	NET	VOLUMES DTH DRY	AMOUNT
		16103	2154	10/98	A	COM	6.0312 (0.0008)		0.0304	17.503	\$122.09
		16104	28445	10/98	A	COM	6.0312 (0.0008)		0.0304	21.603	\$456.73
		16105	2158	10/98	A	COM	6.0312 (0.0008)		0.0304	18.048	\$548.66
		16106	28456	10/98	A	COM	6.0312 (0.0008)		0.0304	3.100	\$94.24
		16107	2161	10/98	A	COM	6.0312 (0.0008)		0.0304	24.158	\$734.40
		16108	2162	10/98	A	COM	6.0312 (0.0008)		0.0304	16.283	\$497.44
		16109	2163	10/98	A	COM	6.0312 (0.0008)		0.0304	56.633	\$1,721.70
		16116	2762	10/98	A	COM	6.0312 (0.0008)		0.0304	4.783	\$129.80
		16117	2761	10/98	A	COM	6.0312 (0.0008)		0.0304	8.532	\$259.37
		16118	2777	10/98	A	COM	6.0312 (0.0008)		0.0304	6.817	\$210.78
		16273	2714	10/98	A	COM	6.0312 (0.0008)		0.0304	16.775	\$409.96
		62992	217831	10/98	A	COM	6.0312 (0.0008)		0.0304	3.550	\$107.87
TOTAL FOR CONTRACT 5009 FOR MONTH OF 10/98.											
*** END OF INVOICE 26377 ***											

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENERGY/GEAR AFFILIATE

PAGE 1

DATE: 11/10/78
 DUE: 11/26/78
 SERVICE NO.: 26706
 TOTAL AMOUNT DUE: \$1,847.44

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

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: CHAS SAVAGE
 POST OFFICE BOX 3795
 WEST PALM BEACH, FL 33407-3795

CONTRACT: 3624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT MEIDI MASSI
 AT (772)833-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE
 TYPE: FIRM TRANSPORTATION DUNS NO: 00472427 OR CODE LIST

REC'D NO.	DELIVERIES POI NO.	DEN NO.	PROG MONTH	TC	BC	BASE	SURCHARGES	DITYC	REY	VOLUMES DTM DRY	AMOUNT	
												BASE
	16103	3154	10/78	A	COM	0.0144	(0.0008)		0.0136	8.897	\$121.00	
Usage Charge	16104	28645	10/78	A	COM	0.0144	(0.0008)		0.0136	17.586	\$171.17	
Usage Charge	16105	3154	10/78	A	C M	0.0144	(0.0008)		0.0136	15.232	\$107.43	
Usage Charge	16106	28456	10/78	A	COM	0.0144	(0.0008)		0.0136	34.100	\$463.76	
Usage Charge	16107	3161	10/78	A	COM	0.0144	(0.0008)		0.0136	8.742	\$118.89	
Usage Charge	16108	3163	10/78	A	COM	0.0144	(0.0008)		0.0136	8.37	\$113.28	
Usage Charge	16109	3165	10/78	A	COM	0.0144	(0.0008)		0.0136	8.890	\$122.76	
Usage Charge	16156	3262	10/78	A	COM	0.0144	(0.0008)		0.0136	16.237	\$222.18	
Usage Charge	16157	3261	10/78	A	COM	0.0144	(0.0008)		0.0136	16.368	\$222.60	
Usage Charge	16158	3277	10/78	A	COM	0.0144	(0.0008)		0.0136	13.733	\$186.77	
TOTAL FOR CONTRACT 3624 FOR MONTH OF 10/78											135.842	\$1,847.44

*** END OF INVOICE 26366 ***

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

PLEASE REFERENCE THIS INVOICE NO. ON YOUR FIRM ORDER and wire to:

DATE: 11/10/78
 DUE: 11/20/78
 INVOICE NO.: 26376
 TOTAL AMOUNT DUE: (\$18.29)

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: CHAS. S. LA
 POST OFFICE BOX 2395
 WEST PALM BEACH, FL 33402-3395

CONTRACT: 5002 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT MICOI MASSIN
 TYPE: DELIVERY POINT OPERATOR ACCOUNT DUNS NO: 004974477 AT (772)853-8879 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

PCI NO	RECEIPTS	CON. NO.	DELIVERIES	PCI NO.	CON. NO.	PRECED. MONTH	FC	MC	RATE	STANDARD	DISC.	NET	VOLUMES	DIS. DAY	AMOUNT
						10/78	A	COM	6.0212	(0.0008)		0.0204	(338)		(\$18.29)
TOTAL FOR CONTRACT 5002 FOR MONTH OF 10/78															
... END OF INVOICE 26376 ...															

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An INDIANAPOLIS Affiliate

DATE: 10/31/78
 CUE: 11710798
 TRUCK NO.: 25966
 TOTAL AMOUNT DUE: 122.22

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: CAROL SWANER
 POST OFFICE BOX 3295
 WEST PALM BEACH, FL 33402-3295

CONTRACT: 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT NEJDI MASSIN
 TYPE: FIRM TRANSPORTATION DUNS NO: 008974427 AT (712)882-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR COUNCIL LIST

PGI NO.	RECEIPTS CAR NO.	DELIVERIES PGI NO.	CAN NO.	PRIO MONTH	TC	NC	BASE	CONTRACTS	DISC	RET	VOLUMES PER DAY	AMOUNT
				06/78	A	COM	0.0561			0.0561	396	\$22.22
											396	\$22.22

TOTAL FOR CONTRACT 5009 FOR MONTH OF 06/78.
 *** END OF INVOICE 25966 ***

Usage Credit for 8/14/78

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENRON/NOBAT Affiliates

Page 1
 PLEASE REFER TO THIS INVOICE NO. BY YOUR REFERENCE
 AND NOT BY THIS...

DATE 10/31/98
 DOC 11/20/98
 SERVICE NO. 25965
 TOTAL AMOUNT DUE (\$215.71)

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

SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT HEIDI MASSIM
 TYPE: DELIVERY POINT OPERATION ACCOUNT DUNS NO: 008924477 CA CODE: L151 AT (713)283-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE

DELIVERIES PCI NO.	CAN No.	PROD MONTH	IC	RC	RATE	DISC	NET	VOLUMES BTU (GAL)	AMOUNT
		08/98	A	COM	6.0474		0.0424	(4.967)	(\$215.71)

TOTAL FOR CONTRACT 5002 FOR MONTH OF 08/98.
 ... END OF INVOICE 25965 ...

USAGE CREDIT FOR 8/14/98

I N V O I C E

FLORIDA GAS TRANSMISSION COMPANY

AN EMERGENT AFFILIATE

FORM 1

DATE 10/31/78
 GSN 11/10/78
 INVOICE NO. 25957
 TOTAL AMOUNT DUE \$25.74

PLEASE REFER TO THIS INVOICE NO. ON YOUR REMITTANCE
 AND WIRE TO:
 NEW YORK, N.Y.

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: CHARLIE SARGER
 POST OFFICE BOX 3194
 WEST PALM BEACH, FL 33402-3195

CONTRACT: 3624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 6084 PLEASE CONTACT MC101 MASSIN
 TYPE: FIRM TRANSPORTATION GSN NO: 059224427 AS 1712832-6679 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR 5306 3131 OR 5306 3131

RECEIPTS FOR 8/14/78
 POI NO. DEL NO. EX. LIVERIES
 DEL NO. DEL NO. DEL NO.

PROG MONTH TC MC BASIS PERCENTAGE DTS% NET VOLUME
 08/78 A COM 0.0393 0.0393 655

08/78 A COM 0.0393 0.0393 655

TOTAL FOR CONTRACT 3624 FOR MONTH OF 08/78. 655 \$25.74

*** END OF INVOICE 25957 ***

USAGE CREDIT FOR 8/14/78

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

10/15/98

PAGE 1 OF 1

VENDOR NO: 4084
 REMITTANCE STATEMENT

VOUCHER NO.	INVOICE DATE	INVOICE NO.	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
9810000011 08/98 DIBALANCE	10/10/98	25644 CASH OUT		15,597.96		15,597.96
				TOTAL		15,597.96

SPECIAL INSTRUCTIONS:
 CALL ALMA GREEN X35832

DETACH AND RETAIN THIS STUB FOR YOUR RECORDS. CHECK # 0625001258 ATTACHED BELOW

**ENRON
 CORP**

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

No. 0625001258

10/15/98

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

*****\$15,597.96*

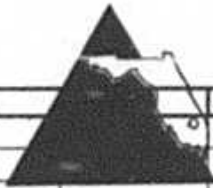
VOID VALID AFTER 1 YEAR

William D. Hall
 AUTHORIZED SIGNATURE

ITIBANK-DELAWARE

IF THE FACE OF THIS DOCUMENT HAS A BLUE BACKGROUND OR WHITE PAPER, THE BACK CONTAINS AN ARTIFICIAL WATERMARK. HOLD AT AN ANGLE TO VIEW.

06 2500 1258 *03 1100 2091* 39110485*



**Florida
Public
Utilities
Company**

	A	B	C	F	G	H
1						
2						
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4						
5						
6						
7						
8	INVOICE					
9						
10				Date:	August 20, 1998	
11				Due Date:	August 30, 1998	
12						
13						
14						
15						
16						
17						
18	INVOICE NUMBER		12112859GS69			
19						
20						
21		<u>Description</u>		<u>Basis</u>	<u>Units</u>	<u>Price</u>
22						<u>Amount</u>
23	July 1998 Imbalance Trading		MMBtu			
24						
25	Totals					
26				-----		-----
27						
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41	Mail Payment to:			Wire transfer payment to:		
42						
43	Florida Public Utilities Company			SunBank/South Florida, NA		
44	Attention: Christopher M. Snyder			501 East Los Olas Boulevard		
45	Post Office Box 3395			Ft. Lauderdale, Florida 33301		
46	West Palm Beach, Florida 33402-3395					
47						
48						
49						
50	Please enclose one copy of this invoice with check payment					
51						
52						
53						
54	Post Office Box 3395 • West Palm Beach, Florida 33402-3395 • (561) 838-1723 • Fax (561) 838-1713					