

**COMPARISON OF ACTUAL VERSUS ORIGINAL 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:				PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	OCTOBER 1998		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
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)-(7+8+9)	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)	7,665,781	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 (+17+18+20)-(21+23)	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 (42x43)	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)

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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 DECEMBER 1998**

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	OCTOBER 1998		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	5.26
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 (+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)	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	49.976	(34.347)	(68.73)	16.401	22.140	(5.739)	(25.92)
41 TRUE-UP (E-2) (0.315)	(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 (42x43)	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**

	CURRENT MONTH:				PERIOD TO DATE				
	OCTOBER 1998		DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		
	ACTUAL	FLEXDOWN ESTIMATE	AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
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 (+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: APRIL 1998 THROUGH DECEMBER 1998
CURRENT MONTH: 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	AMOCO	32021	19	309,767.50	0.00	0.00	0.00	309,767.50	0.00	0.00
11	AMOCO	32348	20	46,192.50	0.00	0.00	0.00	46,192.50	0.00	0.00
12	DUKE	SR98101062	21	305,970.00	0.00	0.00	0.00	305,970.00	0.00	0.00
13	DUKE	SR98101063	22	16,635.00	0.00	0.00	0.00	16,635.00	0.00	0.00
14	AMOCO	CK 800024162	23	(1,308.88)	0.00	0.00	0.00	(1,308.88)	0.00	0.00
15	FGU	WIRE	24	(2,817.66)	0.00	0.00	0.00	(2,817.66)	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	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)				
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	...	...		

* 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 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	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	20.6533074
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
31	SEP 98	DUKE	SYS SUPPLY	N/A	2,105,130	211,850	2,316,980	229710	N/A	N/A	INCL. IN COST	9.91419866
32	SEP 98	AMOCO	SYS SUPPLY	N/A	118,230	0	118,230	183466	N/A	N/A	INCL. IN COST	155.177197
33	SEP 98	AMOCO	SYS SUPPLY	N/A	327,650	0	327,650	71663	N/A	N/A	INCL. IN COST	21.8718144
34	SEP 98	AMOCO	SYS SUPPLY	N/A	44,940	0	44,940	10357	N/A	N/A	INCL. IN COST	23.0462839
35	OCT 98	DUKE ENERGY	SYS SUPPLY	N/A	1,327,500	167,750	1,495,250	305970	N/A	N/A	INCL. IN COST	20.4627929
36	OCT 98	AMOCO	SYS SUPPLY	N/A	1,505,980	0	1,505,980	309768	N/A	N/A	INCL. IN COST	20.5691975
37	OCT 98	AMOCO	SYS SUPPLY	N/A	233,200	0	233,200	46193	N/A	N/A	INCL. IN COST	19.808319
38	OCT 98	DUKE ENERGY	SYS SUPPLY	N/A	87,420	0	87,420	16635	N/A	N/A	INCL. IN COST	19.0288264
39	OCT 98	FGT	SYS SUPPLY	N/A	0	0	0	(15,598.00)	N/A	N/A	INCL. IN COST	N/A
40	OCT 98	AMOCO	SYS SUPPLY	N/A	0	0	0	(1,309.00)	N/A	N/A	INCL. IN COST	N/A
41	OCT 98	DUKE ENERGY	SYS SUPPLY	N/A	0	0	0	(2,818.00)	N/A	N/A	INCL. IN COST	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	DUKE	6489	4,000	3,887	124,000	120,497	\$1.9800	\$2.0376
2	DUKE	7995	48	47	1,500	1,457	\$1.6950	\$1.7450
3	AMOCO	7995	65	63	2,000	1,943	\$1.7000	\$1.7499
4	DUKE	7995	48	47	1,500	1,457	\$1.7200	\$1.7708
5	AMOCO	7995	65	63	2,000	1,943	\$1.7250	\$1.7756
6	AMOCO	7995	32	31	1,000	972	\$1.7650	\$1.8158
7	DUKE	7995	48	47	1,500	1,457	\$1.8050	\$1.8583
8	AMOCO	7995	65	63	2,000	1,943	\$1.8100	\$1.8631
9	AMOCO	7995	97	94	3,000	2,916	\$1.8550	\$1.9084
10	DUKE	7995	48	47	1,500	1,457	\$1.8700	\$1.9252
11	AMOCO	7995	65	63	2,000	1,943	\$1.8750	\$1.9300
12	AMOCO	7995	65	63	2,000	1,943	\$1.9100	\$1.9660
13	AMOCO	7995	65	63	2,000	1,943	\$1.9600	\$2.0175
14	DUKE	7995	48	47	1,500	1,457	\$1.9650	\$2.0230
15	AMOCO	7995	65	63	2,000	1,943	\$1.9700	\$2.0278
16	DUKE	7995	48	47	1,500	1,457	\$2.0350	\$2.0951
17	AMOCO	7995	65	63	2,000	1,943	\$2.0400	\$2.0998
18	AMOCO	7995	1,000	971	31,000	30,101	\$2.0425	\$2.1035
19	AMOCO	7995	16	16	500	486	\$2.0950	\$2.1553
20	AMOCO	7995	48	47	1,500	1,458	\$2.1600	\$2.2222
21	AMOCO	7995	32	31	1,000	972	\$2.2250	\$2.2891
22	AMOCO	7995	32	31	1,000	972	\$2.3700	\$2.4383
23	AMOCO	23422	1,600	1,555	49,600	48,205	\$1.9925	\$2.0502
24	AMOCO	25809	400	389	12,400	12,059	\$1.9925	\$2.0488
25	AMOCO	157738	2,000	1,943	62,000	60,233	\$1.9825	\$2.0407
26	DUKE	157739	1,000	972	31,000	30,132	\$1.9500	\$2.0062
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								
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 FGTS 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												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	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 x PRESSURE CORRECTION FACTOR	1.06	1.06	1.07	1.07	1.07	1.07	1.07	0	0	0	0	0
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	1.0456	1.0510	1.0543	1.0521	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 x 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 ENRON/SONAT Affiliate

DATE	10/31/98
DUE	11/10/98
INVOICE NO.	26117
TOTAL AMOUNT DUE	\$115,503.46

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 ABA

REDACTED

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	
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
					10/98	A	RES	0.3687	0.0085		0.3772	296,515	\$111,845.46 ✓
					10/98	A	MNR	0.0590			0.0590	62,000	\$3,658.00 ✓
TOTAL FOR CONTRACT 5009 FOR MONTH OF 10/98.												358,515	\$115,503.46 ✓

*** END OF INVOICE 26117 ***

10

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

DATE	10/31/98
DUE	11/10/98
INVOICE NO.	26107
TOTAL AMOUNT DUE	\$113,233.84

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 #
 ABA #

REDACTED

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

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
	DRN No.	DRN No.	POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
					10/98	A	RES	0.8072	0.0085		0.8157	138,818	\$113,233.84
RESERVATION CHARGE													
TOTAL FOR CONTRACT 3624 FOR MONTH OF 10/98.													
138,818 \$113,233.84													
*** END OF INVOICE 26107 ***													

11

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

DATE	11/10/98	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: CHRIS SHYDER POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank; Dallas, TX Account # ABA
DUE	11/20/98		
INVOICE NO.	26377		
TOTAL AMOUNT DUE	\$6,002.39		

REDACTED

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 DTH DRY	AMOUNT	
		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
	Usage Charge	16103	3154	10/98	A	COM	0.0312	(0.0008)		0.0304	17,503	\$532.09
	Usage Charge	16104	28645	10/98	A	COM	0.0312	(0.0008)		0.0304	21,603	\$656.73
	Usage Charge	16105	3158	10/98	A	COM	0.0312	(0.0008)		0.0304	18,048	\$548.66
	Usage Charge	16106	28456	10/98	A	COM	0.0312	(0.0008)		0.0304	3,100	\$94.24
	Usage Charge	16107	3161	10/98	A	COM	0.0312	(0.0008)		0.0304	24,158	\$734.40
	Usage Charge	16108	3163	10/98	A	COM	0.0312	(0.0008)		0.0304	16,363	\$497.44
	Usage Charge	16109	3165	10/98	A	COM	0.0312	(0.0008)		0.0304	56,635	\$1,721.70
	Usage Charge	16156	3262	10/98	A	COM	0.0312	(0.0008)		0.0304	4,263	\$129.60
	Usage Charge	16157	3261	10/98	A	COM	0.0312	(0.0008)		0.0304	8,532	\$259.37
	Usage Charge	16158	3277	10/98	A	COM	0.0312	(0.0008)		0.0304	6,917	\$210.28
	Usage Charge	16273	3214	10/98	A	COM	0.0312	(0.0008)		0.0304	16,775	\$509.96
	Usage Charge	62992	217831	10/98	A	COM	0.0312	(0.0008)		0.0304	3,550	\$107.92

TOTAL FOR CONTRACT 5009 FOR MONTH OF 10/98. 197,447 \$6,002.39

*** END OF INVOICE 26377 ***

12

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

DATE	11/10/98
DUE	11/20/98
INVOICE NO.	26366
TOTAL AMOUNT DUE	\$1,847.44

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 ABA **REDACTED**

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 DRN No.	DELIVERIES POI NO.	DRN No.	PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
							BASE	SURCHARGES	DTSC			NET
	Usage Charge	16103	3154	10/98	A	COM	0.0144	(0.0008)		0.0136	8,897	\$121.00
	Usage Charge	16104	28645	10/98	A	COM	0.0144	(0.0008)		0.0136	12,586	\$171.17
	Usage Charge	16105	3158	10/98	A	COM	0.0144	(0.0008)		0.0136	15,252	\$207.43
	Usage Charge	16106	28456	10/98	A	COM	0.0144	(0.0008)		0.0136	34,100	\$463.76
	Usage Charge	16107	3161	10/98	A	COM	0.0144	(0.0008)		0.0136	8,742	\$118.89
	Usage Charge	16108	3163	10/98	A	COM	0.0144	(0.0008)		0.0136	837	\$11.38
	Usage Charge	16109	3165	10/98	A	COM	0.0144	(0.0008)		0.0136	8,990	\$122.26
	Usage Charge	16156	3262	10/98	A	COM	0.0144	(0.0008)		0.0136	16,337	\$222.18
	Usage Charge	16157	3261	10/98	A	COM	0.0144	(0.0008)		0.0136	16,368	\$222.60
	Usage Charge	16158	3277	10/98	A	COM	0.0144	(0.0008)		0.0136	13,733	\$186.77
TOTAL FOR CONTRACT 3624 FOR MONTH OF 10/98.											135,842	\$1,847.44 ✓

*** END OF INVOICE 26366 ***

13

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

DATE	11/10/98	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 # ABA #
DUE	11/20/98			
INVOICE NO.	26376			
TOTAL AMOUNT DUE	(\$16.29)			

REDACTED

CONTRACT: 5002 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT HEIDI MASSIM
 TYPE: DELIVERY POINT OPERATOR ACCOUNT 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	DTSC			REL
	No Notice			10/98	A	COM	0.0312	(0.0008)		0.0304	(536)	(\$16.29) ✓
TOTAL FOR CONTRACT 5002 FOR MONTH OF 10/98.											(536)	(\$16.29)

*** END OF INVOICE 26376 ***

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

DATE 10/31/98
 DUE 11/10/98
 INVOICE NO. 25966
 TOTAL AMOUNT DUE \$22.22

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 #
 ABA

REDACTED

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
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DISC	NET		
					08/98	A	CDM	0.0561				396	\$22.22 ✓
TOTAL FOR CONTRACT 5009 FOR MONTH OF 08/98.												396	\$22.22
*** END OF INVOICE 25966 ***													

Usage credit for 8/14/98

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

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

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 #
 ABA #

REDACTED

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		PROD MONTH	IC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
					08/98	A	COM	0.0434			0.0434	(4,967)	(\$215.71) ✓
TOTAL FOR CONTRACT 5002 FOR MONTH OF 08/98.												(4,967)	(\$215.71)
*** END OF INVOICE 25965 ***													

USAGE CREDIT FOR 8/14/98

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

DATE	10/31/98	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: CHRIS SMYDER 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 ABA
DUE	11/10/98		
INVOICE NO.	25957		
TOTAL AMOUNT DUE	\$25.74		

REDACTED

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

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
					08/98	A	COM	0.0393			0.0393	655	\$25.74
TOTAL FOR CONTRACT 3624 FOR MONTH OF 08/98.												655	\$25.74
*** END OF INVOICE 25957 ***													

USAGE CREDIT FOR 8/14/98

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



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
981000011 08/98	10/10/98 IMBALANCE	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



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

No. 0625001258

10/15/98

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

*****\$15,597.96

NOT VALID AFTER 1 YEAR

een thousand five hundred ninety seven and 96/100 Dollars

William D. Hartman
AUTHORIZED SIGNATURE

BANK-DELAWARE

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

REDACTED



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 ACCT NO
ABA#
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 032021
INVOICE DATE 11-05-1998
CONTRACT 157115
DELIVERY MONTH 10/1998

DUE DATE: 11-25-1998

Please include Amoco's invoice number on all remittances.

Natural gas delivered during 10/98. 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	62,000	1.99250	123,535.00
FGT STATION 8 POOL POINT	059380	31,000	2.04250	63,317.50
FGT FAIRWAY FLD	070036	62,000	1.98250	122,915.00
TOTAL AMOUNT DUE				309,767.50

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

For Amoco use only: 1300100001054-00A981603-14187601,032021,110598



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. ~~REDACTED~~
ABA# ~~REDACTED~~
NEW YORK, NY 10081-6000

ATTN: TREASURER
FLORIDA PUBLIC UTILITIES
PO BOX 3395
WEST PALM BEACH, FL. 33402-3395

INVOICE NUMBER 032348
INVOICE DATE 11-05-1998
CONTRACT 196781
DELIVERY MONTH 10/1998

DUE DATE: 11-25-1998

Please include Amoco's invoice number on all remittances.

Natural gas delivered during 10/98. Calculations are based on nominations.

Delivery Point Description/ Pipeline Measurement Pt	Amoco ID#	Quantity mmbtu	Price \$/mmbtu	Amount Due (\$)
EGT STATION 8 POOL POINT	059880	24,000	1.92470	46,192.50 46,192.50
TOTAL AMOUNT DUE				46,192.50 46,192.50

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

For Amoco use only: 1300100001054-00A981603-14187601.032348,110598



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

Invoice No: SR98101062
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 # **REDACTED**
Account # **REDACTED**

Invoice Date: November 10, 1998
Payment Terms: Due November 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	Transport	Sales	Description	MMBTU	Price	Amount
Date	Contract	Point		Volume		Due
FLORIDA GAS TRANSMISSION COMPANY:						
10/98	5430 - ZONE 1	6489	Pooling Zone 1 CS #7	124,000	1.9800	245,520.00
10/98	B2B1500	62134	Mobil Plant-Mobile Bay	31,000	1.9500	60,450.00
Invoice Totals				155,000		\$305,970.00

When paying by check, send remittance information with payment.

When paying by wire transfer, please fax remittance information to the attention of Accounts Receivable at (713) 260-1825 or mail to the address shown on the letterhead.

Please refer to this invoice with your payment.

Any questions about this invoice, please contact Valorie Hollier at telephone (713) 260-8545.



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

Invoice No: SR98101063
 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 # **REDACTED**
 Account # **REDACTED**

Invoice Date: November 10, 1998
 Payment Terms: Due November 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	Transport	Sales		MMBTU		Amount
Date	Contract	Point	Description	Volume	Price	Due
FLORIDA GAS TRANSMISSION COMPANY:						
10/98	5430 - ZONE 2	7995	Pooling Zone 2 CS # 8	1,500	2.0350	3,052.50
10/98	5430 - ZONE 2	7995	Pooling Zone 2 CS # 8	1,500	1.9650	2,947.50
10/98	5430 - ZONE 2	7995	Pooling Zone 2 CS # 8	1,500	1.8700	2,805.00
10/98	5430 - ZONE 2	7995	Pooling Zone 2 CS # 8	1,500	1.6950	2,542.50
10/98	5430 - ZONE 2	7995	Pooling Zone 2 CS # 8	1,500	1.7200	2,580.00
10/98	5430 - ZONE 2	7995	Pooling Zone 2 CS # 8	1,500	1.8050	2,707.50
Invoice Totals				9,000		\$16,635.00

- * When paying by check, send remittance information with payment.
- * When paying by wire transfer, please fax remittance information to the attention of Accounts Receivable at (713) 260-1825 or mail to the address shown on the letterhead.
- * Please refer to this invoice with your payment.
- * Any questions about this invoice, please contact Valorie Hollier at telephone (713) 260-8545.

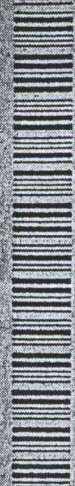
Amoco Energy Trading Corporation
509 South Boston
Tulsa, OK 74103

0000333 01 AB **AUTO T1 0161B2 33402

10/06/98

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

PG 1 OF 1



VENDOR NUMBER: 0080116489

TRACE NUMBER: 2000029605

DOCUMENT NO.	INVOICE DATE	INVOICE NO.	GROSS AMOUNT	DISCOUNT	NET AMOUNT
100023335 for Invoice #12112859	08/01/1998	E0900012112859	1,308.88	0.00	1,308.88
TOTALS			1,308.88	.00	1,308.88

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

ATTACH AND RETAIN THIS STUB FOR YOUR RECORDS

CHECK # 0800024162 ATTACHED BELOW



Amoco Energy Trading Corporation
509 South Boston
Tulsa, OK 74103

22-20 No. 0800024162
311

10/06/98

PAY TO THE ORDER OF

\$\$\$\$\$\$\$\$\$\$\$1,308.88

NOT VALID AFTER 6 MONTHS

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

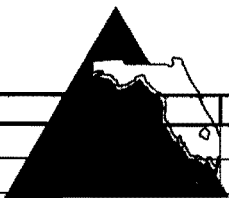
One Thousand Three Hundred Eight and 88/100 Dollars

Rosalind Burwell
AUTHORIZED SIGNATURE

TRACE NO.: 2000029605

CITIBANK DELAWARE, A SUBSIDIARY OF CITICORP
ONE PENN'S WAY, NEW CASTLE, DE 19720

REDACTED



**Florida
Public
Utilities
Company**

	A	B	C	F	G	H	
1							
2							
3							
4							
5							
6							
7							
8	INVOICE						
9							
10					Date:	August 20, 1998	
11					Due Date:	August 30, 1998	
12							
13	Florida Gas Utility						
14	Attention: Ms. Michelle Klein						
15	2815 Northwest 13th Street						
16	Gainesville, Florida 32609						
17							
18	INVOICE NUMBER		12112859GS69				
19							
20							
21							
22		<u>Description</u>		<u>Basis</u>	<u>Units</u>	<u>Price</u>	<u>Amount</u>
23	July 1998 Imbalance Trading			MMBtu	1,244	\$2.2650	\$2,817.66
24							
25	Totals				1,244		\$2,817.66
26					=====		=====
27							
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40							
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			ABA #067006076			
47				For the credit of Florida Public Utilities Company			
48				General Account No. 6627 627006416			
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						

