

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:				PERIOD TO DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
<b>COST OF GAS PURCHASED</b>									
1 COMMODITY (Pipeline)	9,164	13,461	(4,297)	(31.92)	116,422	94,174	22,248	23.62	
2 NO NOTICE SERVICE	7,865	7,865	0	0.00	30,462	30,462	0	0.00	
3 SWING SERVICE	0	0	0	0.00	9,161	0	9,161	0.00	
4 COMMODITY (Other)	921,672	2,336,136	(1,414,464)	(60.55)	6,411,623	11,479,090	(5,067,467)	(44.15)	
5 DEMAND	570,863	577,388	(6,525)	(1.13)	3,006,489	3,006,978	(489)	(0.02)	
6 OTHER	0	0	0	0.00	0	0	0	0.00	
<b>LESS END-USE CONTRACT</b>									
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	
8 DEMAND	0	0	0	0.00	0	0	0	0.00	
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00	
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	1,509,564	2,934,850	(1,425,286)	(48.56)	9,574,157	14,610,704	(5,036,547)	(34.47)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	1,654	5,283	(3,629)	(68.69)	24,048	26,302	(2,254)	(8.57)	
14 TOTAL THERM SALES	1,259,692	1,343,092	(83,400)	(6.21)	10,026,508	9,801,381	225,127	2.30	
<b>THERMS PURCHASED</b>									
15 COMMODITY (Pipeline)	4,367,060	4,705,370	(338,310)	(7.19)	31,288,440	30,810,520	477,920	1.55	
16 NO NOTICE SERVICE	1,333,000	1,333,000	0	0.00	5,163,000	5,163,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	20,760	0	20,760	0.00	
18 COMMODITY (Other)	4,367,060	4,705,370	(338,310)	(7.19)	30,181,920	30,810,520	(628,600)	(2.04)	
19 DEMAND	9,231,800	8,518,800	713,000	8.37	52,253,270	43,553,270	8,700,000	19.98	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
<b>LESS END-USE CONTRACT</b>									
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	
22 DEMAND	0	0	0	0.00	0	0	0	0.00	
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (+17+18+20)-(21+23)	4,367,060	4,705,370	(338,310)	(7.19)	30,202,680	30,810,520	(607,840)	(1.97)	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	5,847	8,460	(2,613)	(30.89)	74,400	55,390	19,010	34.32	
27 TOTAL THERM SALES (24-26 Estimated Only)	6,143,385	4,696,910	1,446,475	30.80	53,192,915	30,755,130	22,437,785	72.96	
<b>CENTS PER THERM</b>									
28 COMMODITY (Pipeline) (1/15)	0.210	0.286	(0.076)	(26.57)	0.372	0.306	0.066	21.57	
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)	21.105	49.648	(28.543)	(57.49)	21.243	37.257	(16.014)	(42.98)	
32 DEMAND (5/19)	6.184	6.778	(0.594)	(8.76)	5.754	6.904	(1.150)	(16.66)	
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
<b>LESS END-USE CONTRACT</b>									
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
37 TOTAL COST OF PURCHASES (11/24)	34.567	62.372	(27.805)	(44.58)	31.700	47.421	(15.721)	(33.15)	
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)	28.288	62.447	(34.159)	(54.70)	32.323	47.485	(15.162)	(31.93)	
40 TOTAL COST OF THERM SOLD (11/27)	24.572	62.485	(37.913)	(60.68)	17.999	47.507	(29.508)	(62.11)	
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)	24.257	62.170	(37.913)	(60.98)	17.684	47.192	(29.508)	(62.53)	
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)	24.34821	62.40376	(38.056)	(60.98)	17.75049	47.36944	(29.619)	(62.53)	
45 PGA FACTOR ROUNDED TO NEAREST .001	24.348	62.404	(38.056)	(60.98)	17.750	47.369	(29.619)	(62.53)	

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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	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	9,164	13,461	(4,297)	(31.92)	116,422	121,093	(4,671)	(3.86)
2 NO NOTICE SERVICE	7,865	7,865	0	0.00	30,462	30,462	0	0.00
3 SWING SERVICE	0	0	0	0.00	9,161	9,161	0	0.00
4 COMMODITY (Other)	921,672	2,336,136	(1,414,464)	(60.55)	6,411,623	9,730,121	(3,318,498)	(34.11)
5 DEMAND	570,863	577,388	(6,525)	(1.13)	3,006,489	3,002,350	4,139	0.14
6 OTHER	0	0	0	0.00	0	0	0	0.00
<b>LESS END-USE CONTRACT</b>								
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
8 DEMAND	0	0	0	0.00	0	0	0	0.00
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00
11 TOTAL COST (1+2+3+4+5+6+10):(7+8+9)	1,509,564	2,934,850	(1,425,286)	(48.56)	9,574,157	12,893,187	(3,319,030)	(25.74)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	1,654	5,283	(3,629)	(68.69)	24,048	28,406	(4,358)	(15.34)
14 TOTAL THERM SALES	1,259,692	1,343,092	(83,400)	(6.21)	10,026,508	10,101,347	(74,839)	(0.74)
<b>THERMS PURCHASED</b>								
15 COMMODITY (Pipeline)	4,367,060	4,705,370	(338,310)	(7.19)	31,288,440	31,517,800	(229,360)	(0.73)
16 NO NOTICE SERVICE	1,333,000	1,333,000	0	0.00	5,163,000	5,163,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	20,760	20,760	0	0.00
18 COMMODITY (Other)	4,367,060	4,705,370	(338,310)	(7.19)	30,181,920	30,486,830	(304,910)	(1.00)
19 DEMAND	9,231,800	8,518,800	713,000	8.37	52,253,270	45,615,270	6,638,000	14.55
20 OTHER	0	0	0	0.00	0	0	0	0.00
<b>LESS END-USE CONTRACT</b>								
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
22 DEMAND	0	0	0	0.00	0	0	0	0.00
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20):(21+23)	4,367,060	4,705,370	(338,310)	(7.19)	30,202,680	30,507,590	(304,910)	(1.00)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	5,847	8,460	(2,613)	(30.89)	74,400	68,526	5,874	8.57
27 TOTAL THERM SALES (24-26 Estimated Only)	6,143,385	4,696,910	1,446,475	30.80	53,192,915	43,992,582	9,200,333	20.91
<b>CENTS PER THERM</b>								
28 COMMODITY (Pipeline) (1/15)	0.210	0.285	(0.076)	(26.57)	0.372	0.384	(0.012)	(3.13)
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)	21.105	49.648	(28.543)	(57.49)	21.243	31.916	(10.673)	(33.44)
32 DEMAND (5/19)	6.184	6.778	(0.594)	(8.76)	5.754	6.582	(0.828)	(12.58)
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
<b>LESS END-USE CONTRACT</b>								
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES (11/24)	34.567	62.372	(27.805)	(44.58)	31.700	42.262	(10.562)	(24.99)
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)	28.288	62.447	(34.159)	(54.70)	32.323	41.453	(9.130)	(22.02)
40 TOTAL COST OF THERM SOLD (11/27)	24.572	62.485	(37.913)	(60.68)	17.999	29.308	(11.309)	(38.59)
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)	24.257	62.170	(37.913)	(60.98)	17.684	28.993	(11.309)	(39.01)
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)	24.34821	62.40376	(38.056)	(60.98)	17.75049	29.10201	(11.352)	(39.01)
45 PGA FACTOR ROUNDED TO NEAREST .001	24.348	62.404	(38.056)	(60.98)	17.750	29.102	(11.352)	(39.01)

**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				
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
<b>COST OF GAS PURCHASED</b>									
1 COMMODITY (Pipeline)	9,164	13,461	(4,297)	(31.92)	116,422	121,093	(4,671)	(3.86)	
2 NO NOTICE SERVICE	7,865	7,865	0	0.00	30,462	30,462	0	0.00	
3 SWING SERVICE	0	0	0	0.00	9,161	9,161	0	0.00	
4 COMMODITY (Other)	921,672	2,336,136	(1,414,464)	(60.55)	6,411,623	9,730,121	(3,318,498)	(34.11)	
5 DEMAND	570,863	577,388	(6,525)	(1.13)	3,006,489	3,002,350	4,139	0.14	
6 OTHER	0	0	0	0.00	0	0	0	0.00	
<b>LESS END-USE CONTRACT</b>									
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	
8 DEMAND	0	0	0	0.00	0	0	0	0.00	
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	(1,586,475)	1,586,475	(100.00)	0	(3,431,892)	3,431,892	(100.00)	
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	1,509,564	1,348,375	161,189	11.95	9,574,157	9,461,295	112,862	1.19	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	1,654	5,283	(3,629)	(68.69)	24,048	28,406	(4,358)	(15.34)	
14 TOTAL THERM SALES	1,259,692	1,343,092	(83,400)	(6.21)	10,026,508	10,101,347	(74,839)	(0.74)	
<b>THERMS PURCHASED</b>									
15 COMMODITY (Pipeline)	4,367,060	4,705,370	(338,310)	(7.19)	31,288,440	31,517,800	(229,360)	(0.73)	
16 NO NOTICE SERVICE	1,333,000	1,333,000	0	0.00	5,163,000	5,163,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	20,760	20,760	0	0.00	
18 COMMODITY (Other)	4,367,060	4,705,370	(338,310)	(7.19)	30,181,920	30,486,830	(304,910)	(1.00)	
19 DEMAND	9,231,800	8,518,800	713,000	8.37	52,253,270	45,615,270	6,638,000	14.55	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
<b>LESS END-USE CONTRACT</b>									
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	
22 DEMAND	0	0	0	0.00	0	0	0	0.00	
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (+17+18+20)-(21+23)	4,367,060	4,705,370	(338,310)	(7.19)	30,202,680	30,507,590	(304,910)	(1.00)	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	5,847	8,460	(2,613)	(30.89)	74,400	68,526	5,874	8.57	
27 TOTAL THERM SALES (24-26 Estimated Only)	6,143,385	4,696,910	1,446,475	30.80	53,192,915	43,992,582	9,200,333	20.91	
<b>CENTS PER THERM</b>									
28 COMMODITY (Pipeline) (1/15)	0.210	0.286	(0.076)	(26.57)	0.372	0.384	(0.012)	(3.13)	
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)	21.105	49.648	(28.543)	(57.49)	21.243	31.916	(10.673)	(33.44)	
32 DEMAND (5/19)	6.184	6.778	(0.594)	(8.76)	5.754	6.582	(0.828)	(12.58)	
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
<b>LESS END-USE CONTRACT</b>									
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
37 TOTAL COST OF PURCHASES (11/24)	34.567	28.656	5.911	20.63	31.700	31.013	0.687	2.22	
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)	28.288	62.447	(34.159)	(54.70)	32.323	41.453	(9.130)	(22.02)	
40 TOTAL COST OF THERM SOLD (11/27)	24.572	28.708	(4.136)	(14.41)	17.999	21.507	(3.508)	(16.31)	
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)	24.257	28.393	(4.136)	(14.57)	17.684	21.192	(3.508)	(16.55)	
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)	24.34821	28.49976	(4.152)	(14.57)	17.75049	21.27168	(3.521)	(16.55)	
45 PGA FACTOR ROUNDED TO NEAREST .001	24.348	28.500	(4.152)	(14.57)	17.750	21.272	(3.522)	(16.56)	

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 DECEMBER 1998		
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)	
1 Commodity Pipeline - Scheduled FTS - System Supply	4,135,840	8,461.77	0.205	
2 No Notice Commodity Adjustment - System Supply	(9,780)	(29.73)	0.304	
3 Commodity Pipeline - Scheduled FTS - End Users	0	0.00	0.000	
4 Commodity Pipeline - Scheduled FTS - OSSS	241,000	732.64	0.304	
5 Commodity Pipeline - Scheduled PTS - End Users	0	0.00	0.000	
6 Commodity Pipeline - August Adjustment	0	0.00	0.000	
7 Commodity Adjustments	0	0.00	0.000	
8 TOTAL COMMODITY (Pipeline)	4,367,060	9,164.68	0.210	
<b>SWING SERVICE</b>				
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	
<b>COMMODITY OTHER</b>				
17 Commodity Other - Scheduled FTS - System Supply	4,126,060	873,644.97	21.174	
18 Commodity Other - Scheduled FTS - OSSS	241,000	50,987.10	21.156	
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000	
20 Imbalance Cashout - FGT	0	(2,960.44)	0.000	
21 Imbalance Cashout - Other Shippers	0	0.00	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)	4,367,060	921,671.63	21.105	
<b>DEMAND</b>				
25 Demand (Pipeline) Entitlement to System Supply	8,990,800	569,674.70	6.336	
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000	
27 Demand (Pipeline) Entitlement to OSSS	241,000	1,188.13	0.493	
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	9,231,800	570,862.83	6.184	
<b>OTHER</b>				
33 Revenue Sharing - FGT	0	0.00	0.000	
34 FGT Rate Case	0	0.00	0.000	
35 Legal & Consulting Expenses	0	0.00	0.000	
36 Travel Expenses	0	0.00	0.000	
37 Other	0	0.00	0.000	
38 Other	0	0.00	0.000	
39 Other	0	0.00	0.000	
40 TOTAL OTHER	0	0.00	0.000	

**COMPANY: FLORIDA PUBLIC UTILITIES COMPANY**

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

**FOR THE PERIOD OF: APRIL 1998 THROUGH DECEMBER 1998  
CURRENT MONTH: DECEMBER 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	27155	10	311,598.83	0.00	7,864.70	0.00	0.00	303,734.13	0.00
2	FGT	27145	11	267,128.70	0.00	0.00	0.00	0.00	267,128.70	0.00
3	FGT	27416	12	5,866.29	5,866.29	0.00	0.00	0.00	0.00	0.00
4	FGT	27406	13	3,328.12	3,328.12	0.00	0.00	0.00	0.00	0.00
5	FGT	27415	14	(29.73)	(29.73)	0.00	0.00	0.00	0.00	0.00
6	FGT	ck625001312	15	(2,960.44)	0.00	0.00	0.00	(2,960.44)	0.00	0.00
7	DUKE	SR98120880	16	335,296.00	0.00	0.00	0.00	335,296.00	0.00	0.00
8	DUKE	SR98120881	17	98,963.00	0.00	0.00	0.00	98,963.00	0.00	0.00
9	AMOCO	500403	18	385,404.57	0.00	0.00	0.00	385,404.57	0.00	0.00
10	AMOCO	500503	19	31,670.00	0.00	0.00	0.00	31,670.00	0.00	0.00
11	AMOCO	500496	20	73,298.50	0.00	0.00	0.00	73,298.50	0.00	0.00
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
<b>TOTAL</b>				<b>1,509,563.84</b>	<b>9,164.68</b>	<b>7,864.70</b>	<b>0.00</b>	<b>921,671.63</b>	<b>570,862.83</b>	<b>0.00</b>

FOR THE PERIOD OF: APRIL 1998 Through DECEMBER 1998

	CURRENT MONTH:		DECEMBER 1998		PERIOD TO DATE		DIFFERENCE		
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
<b>TRUE-UP CALCULATION</b>									
1 PURCHASED GAS COST (Sch. A-1 Line 4)	921,672	2,336,136	1,414,464	60.55	6,411,623	9,730,121	3,318,498	34.11	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	587,892	(987,761)	(1,575,653)	159.52	3,162,534	(268,826)	(3,431,360)	1,276.42	
3 TOTAL	1,509,564	1,348,375	(161,189)	(11.95)	9,574,157	9,461,295	(112,862)	(1.19)	
4 FUEL REVENUES (NET OF REVENUE TAX)	1,259,692	1,343,092	83,400	6.21	10,026,508	10,101,347	74,839	0.74	
5 TRUE-UP (COLLECTED) OR REFUNDED	11,882	11,882	0	0.00	106,938	106,938	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD • (LINE 4 (+ or -) LINE 5)	1,271,574	1,354,974	83,400	6.16	10,133,446	10,208,285	74,839	0.73	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(237,990)	6,599	244,589	3,706.46	559,289	746,990	187,701	25.13	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	886	1,231	345	0.00	2,304	606	(1,698)	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	329,299	270,357	(58,942)	(21.80)	(374,342)	(374,342)	0	0.00	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(11,882)	(11,882)	0	0.00	(106,938)	(106,938)	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)	80,313	266,305	185,992	69.84	80,313	266,316	186,003	69.84	
<b>INTEREST PROVISION</b>									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	329,299	270,357	(58,942)	(21.80)	• 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)	79,427	265,074	185,647	70.04					
14 TOTAL (12+13)	408,726	535,431	126,705	23.66					
15 AVERAGE (50% OF 14)	204,363	267,716	63,353	23.66					
16 INTEREST RATE - FIRST DAY OF MONTH	5.5000%	5.5200%	...	...					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	4.9000%	5.5200%	...	...					
18 TOTAL (16+17)	10.4000%	11.0400%	...	...					
19 AVERAGE (50% OF 18)	5.2000%	5.5200%	...	...					
20 MONTHLY AVERAGE (19/12 Months)	0.433%	0.460%	...	...					
21 INTEREST PROVISION (15x20)	886	1,231	...	...					

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 sixth month of the period, the beginning True-up amount will change to the actual True-up amount at the end of the fifth 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 six to nine should be five months actual plus four months estimated. Should agree to Schedule E-2.

ACTUAL FOR THE PERIOD OF:  
PRESENT MONTH:

APRIL 1998 Through DECEMBER 1998  
DECEMBER 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		
<b>TOTAL</b>					20,730,040	1,353,450	22,083,490	4,732,341.00	0	0	0	21.43

\* June correction to system supply

ACTUAL FOR THE PERIOD OF:  
PRESENT MONTH:

APRIL 1998 Through DECEMBER 1998  
DECEMBER 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	NOV 98		SYS SUPPLY	N/A					N/A	N/A			
2	NOV 98		SYS SUPPLY	N/A					N/A	N/A			
3	NOV 98		SYS SUPPLY	N/A					N/A	N/A			
4	NOV 98		SYS SUPPLY	N/A					N/A	N/A			
5	NOV 98		SYS SUPPLY	N/A					N/A	N/A			
6	NOV 98		SYS SUPPLY	N/A					N/A	N/A			
7	NOV 98		SYS SUPPLY	N/A					N/A	N/A			
8	NOV 98		SYS SUPPLY	N/A					N/A	N/A			
9	DEC 98		SYS SUPPLY	N/A					N/A	N/A			
10	DEC 98		SYS SUPPLY	N/A					N/A	N/A			
11	DEC 98		SYS SUPPLY	N/A					N/A	N/A			
12	DEC 98		SYS SUPPLY	N/A					N/A	N/A			
13	DEC 98		SYS SUPPLY	N/A					N/A	N/A			
14	DEC 98		SYS SUPPLY	N/A					N/A	N/A			
<b>TOTAL</b>							28,372,470	1,809,450	30,181,920	6,411,623.00	0	0	21.24



## FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
 FOR THE PERIOD: APRIL 1998 THROUGH DECEMBER 1998  
 MONTH: DECEMBER 1998

	PRODUCER/ SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1	AMOCO	716	83	81	2,500	2,429	\$1.5700	\$1.6159
2	AMOCO	716	83	81	2,500	2,429	\$1.8350	\$1.8886
3	AMOCO	716	173	168	5,200	5,052	\$2.0825	\$2.1435
4	DUKE	6489	5,373	5,220	181,200	156,612	\$2.0800	\$2.1409
5	AMOCO	7995	33	32	1,000	972	\$1.5300	\$1.5741
6	AMOCO	7995	200	194	6,000	5,829	\$1.5750	\$1.6212
7	AMOCO	7995	67	65	2,000	1,943	\$1.5900	\$1.6366
8	AMOCO	7995	67	65	2,000	1,943	\$1.6750	\$1.7241
9	AMOCO	7995	67	65	2,000	1,943	\$1.8250	\$1.8785
10	AMOCO	7995	33	32	1,000	972	\$1.8300	\$1.8827
11	AMOCO	7995	67	65	2,000	1,943	\$1.8650	\$1.9197
12	DUKE	7995	67	65	2,000	1,943	\$1.9850	\$2.0226
13	AMOCO	7995	83	81	2,500	2,429	\$1.9800	\$2.0379
14	DUKE	7995	67	65	2,000	1,943	\$1.9850	\$2.0432
15	DUKE	7995	100	97	3,000	2,915	\$2.0000	\$2.0576
16	DUKE	7995	33	32	1,000	972	\$2.0450	\$2.1039
17	AMOCO	7995	693	674	20,200	20,200	\$2.0825	\$2.1435
18	AMOCO	7995	343	1,305	40,300	39,153	\$2.1325	\$2.1950
19	AMOCO	25809	1,970	1,914	59,113	57,431	\$2.0825	\$2.1435
20	AMOCO	157738	100	97	3,000	2,915	\$1.7800	\$1.8319
21	AMOCO	157738	100	97	3,000	2,915	\$1.8150	\$1.8679
22	AMOCO	157738	83	81	2,500	2,430	\$1.8450	\$1.8981
23	AMOCO	157738	83	81	2,500	2,429	\$1.8550	\$1.9092
24	AMOCO	157738	17	16	500	486	\$1.9500	\$2.0062
25	AMOCO	157738	50	49	1,500	1,458	\$1.9850	\$2.0422
26	AMOCO	157738	83	81	2,500	2,429	\$1.9900	\$2.0482
27	AMOCO	157738	17	16	500	486	\$2.0400	\$2.0988
28	AMOCO	157738	2,513	2,442	75,400	73,254	\$2.0825	\$2.1435
29	DUKE	157738	1,343	1,305	40,300	39,153	\$2.0600	\$2.1203
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								
43								
	<b>TOTAL</b>		14,991	14,566	449,813	437,017		
					<b>WEIGHTED AVERAGE</b>		\$2.0556	\$2.1158

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:		DECEMBER 1998		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>THERM SALES (FIRM)</b>									
GENERAL SERVICE	(11 & 12)	1,062,806	1,254,800	191,994	15.30	6,723,972	6,594,450	(129,522)	(1.96)
OUTDOOR LIGHTING	(21)	164	200	36	18.00	1,290	1,810	520	28.73
RESIDENTIAL	(31 & 32)	984,242	1,020,610	36,368	3.56	5,392,709	5,354,400	(38,309)	(0.72)
LARGE VOLUME	(51)	1,976,853	2,018,020	41,167	2.04	15,791,724	15,562,700	(229,024)	(1.47)
OTHER	(81)	0	0	0	0.00	23,482	0	(23,482)	(100.00)
<b>TOTAL FIRM</b>		<b>4,024,065</b>	<b>4,293,630</b>	<b>269,565</b>	<b>6.28</b>	<b>27,933,177</b>	<b>27,513,360</b>	<b>(419,817)</b>	<b>(1.53)</b>
<b>THERM SALES (INTERRUPTIBLE)</b>									
INTERRUPTIBLE	(61)	238,344	403,280	164,936	40.90	2,362,941	3,250,770	887,829	27.31
INTERRUPTIBLE TRANSPORT	(92)	179,841	30,870	(148,971)	(482.58)	1,107,049	211,300	(895,749)	(423.92)
LARGE VOLUME INTERRUPTIBLE	(93)	1,459,834	979,660	(480,174)	(49.01)	19,980,003	17,499,880	(2,480,123)	(14.17)
OFF SYSTEM SALES SERVICE	(95)	241,000	0	(241,000)	0.00	1,809,450	0	(1,809,450)	0.00
<b>TOTAL INTERRUPTIBLE</b>		<b>2,119,019</b>	<b>1,413,810</b>	<b>(705,209)</b>	<b>(49.88)</b>	<b>25,259,443</b>	<b>20,961,950</b>	<b>(4,297,493)</b>	<b>(20.50)</b>
<b>TOTAL THERM SALES</b>		<b>6,143,084</b>	<b>5,707,440</b>	<b>(435,644)</b>	<b>(7.63)</b>	<b>53,192,620</b>	<b>48,475,310</b>	<b>(4,717,310)</b>	<b>(9.73)</b>
<b>NUMBER OF CUSTOMERS (FIRM)</b>					<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>				
GENERAL SERVICE	(11 & 12)	2,809	2,780	(29)	(1.04)	2,756	2,730	(26)	(0.95)
OUTDOOR LIGHTING	(21)	0	0	0	0.00	0	0	0	0.00
RESIDENTIAL	(31 & 32)	33,418	33,595	177	0.53	32,580	32,788	208	0.63
LARGE VOLUME	(51)	852	921	69	7.49	863	912	49	5.37
OTHER	(81)	0	0	0	0.00	145	0	(145)	0.00
<b>TOTAL FIRM</b>		<b>37,079</b>	<b>37,296</b>	<b>217</b>	<b>0.58</b>	<b>36,344</b>	<b>36,430</b>	<b>86</b>	<b>0.24</b>
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>					<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>				
INTERRUPTIBLE	(61)	10	13	3	23.08	11	13	2	15.38
INTERRUPTIBLE TRANSPORT	(92)	5	1	(4)	(400.00)	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
<b>TOTAL INTERRUPTIBLE</b>		<b>17</b>	<b>15</b>	<b>(2)</b>	<b>(13.33)</b>	<b>17</b>	<b>15</b>	<b>(2)</b>	<b>(13.33)</b>
<b>TOTAL CUSTOMERS</b>		<b>37,096</b>	<b>37,311</b>	<b>215</b>	<b>0.58</b>	<b>36,361</b>	<b>36,445</b>	<b>84</b>	<b>0.23</b>
<b>THERM USE PER CUSTOMER</b>									
GENERAL SERVICE	(11 & 12)	378	451	73	16.19	2,440	2,416	(24)	(0.99)
OUTDOOR LIGHTING	(21)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
RESIDENTIAL	(31 & 32)	29	30	1	3.33	166	163	(3)	(1.84)
LARGE VOLUME	(51)	2,320	2,191	(129)	(5.89)	18,299	17,064	(1,235)	(7.24)
OTHER	(81)	0	0	0	0.00	162	0	(162)	(100.00)
INTERRUPTIBLE	(61)	23,834	31,022	7,188	23.17	214,813	250,059	35,246	14.10
INTERRUPTIBLE TRANSPORT	(92)	35,968	30,870	(5,098)	(16.51)	276,762	211,300	(65,462)	(30.98)
LARGE VOLUME INTERRUPTIBLE	(93)	1,459,834	979,660	(480,174)	(49.01)	19,980,003	17,499,880	(2,480,123)	(14.17)
OFF SYSTEM SALES SERVICE	(95)	241,000	0	(241,000)	0.00	1,809,450	0	(1,809,450)	0.00

ACTUAL FOR THE PERIOD OF: APRIL 1998 Through DECEMBER 1998

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
<b>WEST PALM BEACH:</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED / CCF PURCHASED = AVERAGE BTU CONTENT	1.0461	1.0504	1.0541	1.0528	1.0545	1.0592	1.0518	1.0527	1.0566			
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	1.07	1.07	0	0	0
<b>SANFORD &amp; DELAND:</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED / CCF PURCHASED = AVERAGE BTU CONTENT	1.0456	1.0510	1.0543	1.0521	1.0533	1.0450	1.0512	1.0522	1.0564			
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	1.07	1.07	0	0	0

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

DATE	12/31/98	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: CHRIS SHYDER POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance And wire to: Wire Transfer Florida Gas Transmission Company Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012
DUE	01/10/99		
INVOICE NO.	27155		
TOTAL AMOUNT DUE	\$311,598.83		

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		PRDO MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
	RESERVATION CHARGE			12/98	A	RES	0.3687	0.0085		0.3772	595,696	\$224,696.53
	RES CHG FOR TEMP RELINQ AT LESS THAN MAX RATE			12/98	A	RES	0.3687			0.3687	248,000	\$91,437.60
	NO NOTICE RESERVATION CHARGE			12/98	A	NMR	0.0590			0.0590	133,300	\$7,864.70
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5907, at poi 16103			12/98	A	TRL	0.0500			0.0500	(24,800)	(\$1,240.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5907, at poi 16104			12/98	A	TRL	0.0500			0.0500	(65,100)	(\$3,255.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5907, at poi 16105			12/98	A	TRL	0.0500			0.0500	(49,600)	(\$2,480.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5907, at poi 16107			12/98	A	TRL	0.0500			0.0500	(9,300)	(\$465.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5907, at poi 16108			12/98	A	TRL	0.0500			0.0500	(21,700)	(\$1,085.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5337, at poi 16106			12/98	A	TRL	0.0500			0.0500	(62,000)	(\$3,100.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5337, at poi 16109			12/98	A	TRL	0.0500			0.0500	(15,500)	(\$775.00)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 12/98.											728,996	\$311,598.83

\*\*\* END OF INVOICE 27155 \*\*\*

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

DATE	12/31/98	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: CHRIS SNYDER POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank, Dallas, TX Account # 3750354511 ABA # 111000012
DUE	01/10/99		
INVOICE NO.	27145		
TOTAL AMOUNT DUE	\$267,128.70		

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

POI NO.	RECEIPTS		DELIVERIES		PROO MORTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
					12/98	A	RES	0.8072	0.0085		0.8157	327,484	\$267,128.70
					TOTAL FOR CONTRACT 3624 FOR MONTH OF 12/98.							327,484	\$267,128.70

\*\*\* END OF INVOICE 27145 \*\*\*

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**INVOICE**  
**FLORIDA GAS TRANSMISSION COMPANY**  
 An ENRON/SOWAT Affiliate

DATE 01/10/99  
 DUE 01/20/99  
 INVOICE NO. 27416  
 TOTAL AMOUNT DUE \$5,866.29

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

Please reference this invoice no. on your remittance  
 and wire to:  
 Wire Transfer  
 Florida Gas Transmission Company  
 Nations Bank, Dallas, TX  
 Account # 3750354511  
 ABA # 111000012

CONTRACT: 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT HEIDI MASSIM  
 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		PROG MONTH	TC	RC	RATES			VOLUMES OTH DRY	AMOUNT
		POI NO.	DRN No.				BASE	SURCHARGES	DISC		
	Usage Charge	16103	3154	12/98	A	COM	0.0312	(0.0008)	0.0304	10,476	\$318.47
	Usage Charge	16104	28645	12/98	A	COM	0.0312	(0.0008)	0.0304	11,650	\$354.16
	Usage Charge	16105	3158	12/98	A	COM	0.0312	(0.0008)	0.0304	12,804	\$389.24
	Usage Charge	16106	28456	12/98	A	COM	0.0312	(0.0008)	0.0304	3,100	\$94.24
	Usage Charge	16107	3161	12/98	A	COM	0.0312	(0.0008)	0.0304	27,113	\$824.24
	Usage Charge	16108	3163	12/98	A	COM	0.0312	(0.0008)	0.0304	26,220	\$797.09
	Usage Charge	16109	3165	12/98	A	COM	0.0312	(0.0008)	0.0304	51,685	\$1,571.22
	Usage Charge	16156	3262	12/98	A	COM	0.0312	(0.0008)	0.0304	7,201	\$218.91
	Usage Charge	16157	3261	12/98	A	COM	0.0312	(0.0008)	0.0304	8,201	\$249.31
	Usage Charge	16158	3277	12/98	A	COM	0.0312	(0.0008)	0.0304	6,520	\$198.21
	Usage Charge	16273	3214	12/98	A	COM	0.0312	(0.0008)	0.0304	24,100	\$732.64
	Usage Charge	62992	217831	12/98	A	COM	0.0312	(0.0008)	0.0304	3,900	\$118.56

TOTAL FOR CONTRACT 5009 FOR MONTH OF 12/98. 192,970 \$ 15,866.29 ✓  
 \*\*\* END OF INVOICE 27416 \*\*\*

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

DATE	01/10/99	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: CHRIS SNYDER POST OFFICE BOX 3395 NEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank, Dallas, TX Account # 3750354511 ABA # 113000012
DUPLICATE	01/20/99		
INVOICE NO.	27406		
TOTAL AMOUNT DUE	\$3,328.12		

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

PDI NO.	RECEIPTS DRN No.	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
		PDI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
	Usage Charge	16103	3154	12/98	A	COM	0.0144	(0.0008)		0.0136	15,624	\$212.49
	Usage Charge	16104	28645	12/98	A	COM	0.0144	(0.0008)		0.0136	31,434	\$427.50
	Usage Charge	16105	3158	12/98	A	COM	0.0144	(0.0008)		0.0136	31,496	\$428.35
	Usage Charge	16106	28456	12/98	A	COM	0.0144	(0.0008)		0.0136	58,900	\$801.04
	Usage Charge	16107	3161	12/98	A	COM	0.0144	(0.0008)		0.0136	8,587	\$116.78
	Usage Charge	16108	3163	12/98	A	COM	0.0144	(0.0008)		0.0136	2,480	\$33.73
	Usage Charge	16109	3165	12/98	A	COM	0.0144	(0.0008)		0.0136	17,515	\$238.20
	Usage Charge	16156	3262	12/98	A	COM	0.0144	(0.0008)		0.0136	25,699	\$349.51
	Usage Charge	16157	3261	12/98	A	COM	0.0144	(0.0008)		0.0136	25,699	\$349.51
	Usage Charge	16158	3277	12/98	A	COM	0.0144	(0.0008)		0.0136	27,280	\$371.01
TOTAL FOR CONTRACT 3624 FOR MONTH OF 12/98.											244,714	\$3,328.12

\*\*\* END OF INVOICE 27406 \*\*\*

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

DATE	01/10/99	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: CHRIS SNYDER POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank, Dallas, TX Account # 3750354511 ABA # 111000012
DUE	01/20/99		
INVOICE NO.	27415		
TOTAL AMOUNT DUE	(\$29.73)		

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		DELIVERIES		PROD MONTH	TC	RC	RATES		DISC	NET	VOLUMES DTH DRY	AMOUNT
	DRN No.	DRN No.	POI NO.	DRN No.				BASE	SURCHARGES				
No Notice					12/98	A	COM	0.0312	(0.0008)		0.0304	(978)	(\$29.73)
TOTAL FOR CONTRACT 5002 FOR MONTH OF 12/98.												(978)	(\$29.73)

\*\*\* END OF INVOICE 27415 \*\*\*



FLORIDA GAS TRANSMISSION CO  
 P.O. BOX 1188  
 HOUSTON, TEXAS 77251-1188



12/10/98

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PG 1 OF 1

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

VENDOR NO. 4084  
 REMITTANCE STATEMENT

VOUCHER NO.	INVOICE DATE	INVOICE NUMBER	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
2000011	12/10/98	26828		2,960.44	0.00	2,960.44
			10/98 IMBALANCE CASH OUT			
						TOTAL 2,960.44



ADDITIONAL INSTRUCTIONS:  
 CALL MARIAN X37362

CHECK AND RETAIN THIS STUB FOR YOUR RECORDS.

CHECK # 0625001312 ATTACHED BELOW

FLORIDA GAS TRANSMISSION CO  
 P.O. BOX 1188  
 HOUSTON, TEXAS 77251-1188

62-20  
 311

No. 0625001312

12/10/98

PAY TO THE ORDER OF

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

\$\$\$\$\$\$\$\$\$\$\$\$2,960.44

NOT VALID AFTER 90 DAYS

Two Thousand Nine Hundred Sixty and 44/100 Dollars

*Marc Schneiderman*

AUTHORIZED SIGNATURE

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



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

Invoice No: SR98120880  
 Customer No: 107354-01  
 Customer Fax: (561) 838-1713

Payment by wire transfer:  
 DUKE ENERGY TRADING AND MARKETING, L.L.C.  
 CHASE MANHATTAN BANK  
 NEW YORK, NY  
 ABA # 021000021  
 Account # 910-2-771269

Invoice Date: January 10, 1999  
 Payment Terms: Due January 25, 1999  
 unless otherwise provided in effective contract

Remit by check to:  
 DUKE ENERGY TRADING AND MARKETING, L.L.C.  
 P. O. BOX 201204  
 HOUSTON, TX 77216-1204

**Invoice for Natural Gas for Nom deliveries.**

Prod Date	Transport Contract	Sales Point	Description	MMBTU Volume	Price	Amount Due
<b>FLORIDA GAS TRANSMISSION COMPANY:</b>						
12/98	5430 - ZONE 1	6489	Pooling Zone 1 CS #7	70,525	2.0800	146,692.00
12/98	5430 - ZONE 1	9995 6489	Pooling Zone 2 CS #6 Pooling Zone 1 CS #7	90,675	<del>2.0800</del> 2.0800	<del>192,604.50</del> 188,604.00
<b>Invoice Totals</b>				<b>161,200</b>		<del>339,296.50</del> <b>335,296.00</b>

- \*\* 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.

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

Invoice No: SR98120881  
 Customer No: 107354-01  
 Customer Fax: (561) 838-1713

Payment by wire transfer:  
 DUKE ENERGY TRADING AND MARKETING, L.L.C.  
 CHASE MANHATTAN BANK  
 NEW YORK, NY  
 ABA # 021000021  
 Account # 910-2-771269

Invoice Date: January 10, 1999  
 Payment Terms: Due January 25, 1999  
 unless otherwise provided in effective contract

Remit by check to:  
 DUKE ENERGY TRADING AND MARKETING, L.L.C.  
 P.O. BOX 201204  
 HOUSTON, TX 77216-1204

Invoice for Natural Gas for Nom deliveries.

Prod Date	Transport Contract	Sales Point	Description	MMBTU Volume	Price	Amount Due
<b>FLORIDA GAS TRANSMISSION COMPANY:</b>						
12/98	5430	ZONE 2 7995	Pooling Zone 2 CS # 8	2,000	1.9650	3,930.00
12/98	5430	ZONE 2 7995	Pooling Zone 2 CS # 8	2,000	1.9850	3,970.00
12/98	5430	ZONE 2 7995	Pooling Zone 2 CS # 8	3,000	2.0000	6,000.00
12/98	5430	ZONE 2 7995	Pooling Zone 2 CS # 8	1,000	2.0450	2,045.00
12/98	B2B1500	62134	Mobil Plant-Mobile Bay	40,300	2.0600	83,018.00
<b>* Invoice Totals:</b>				<b>48,300</b>		<b>\$98,963.00</b>

- \* 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 Valerie Hollier at telephone (713) 260-8545.



Natural Gas Sales Invoice - REVISED

Amoco Energy Trading Corporation

Tax ID No. 36-3421804

Invoice Number 500403
Invoice Date 01/05/1999
Contract 157115
Delivery Month 12/1998
Due Date 01/25/1999

To: ATTN: CHRIS SYNDER
FLORIDA PUBLIC UTILITIES
PO BOX 3395
WEST PALM BEACH, FL, 33402-3395

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

If remitting an amount different than the total amount billed, please note changes on this invoice and fax to the number shown below, including appropriate documentation.

\*\*\* Please include Amoco's Invoice number on all remittances. \*\*\*

Natural gas delivered during 12/98. Calculations are based on nominated quantities.

Table with 5 columns: Deliver Point Description, Amoco ID#, Quantity MMBTU, Price \$/MMBTU, Amount Due (\$). Rows include FGT ZONE 1 POOL (STA 7), FGT STATION 8 POOL POINT, FGT STA 11 ZN 3 POOL POINT, and FGT FAIRWAY FLD. Total Revised Amount is 385,404.57.

If you have any questions, please contact Barbara Hollins at 281-366-5410 or send a facsimile to 281) 366-5313.

For Amoco use only: 141876

Invoice Page 1 of 1

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Natural Gas Sales Invoice

Amoco Energy Trading Corporation

Tax ID No. 36-3421804

Invoice Number 500503
Invoice Date 01/05/1999
Contract 197297
Delivery Month 12/1998
Due Date 01/25/1999

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

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

If remitting an amount different than the total amount billed, please note changes on this invoice and fax to the number shown below, including appropriate documentation.

\*\*\* Please include Amoco's Invoice number on all remittances. \*\*\*

Natural gas delivered during 12/98. Calculations are based on nominated quantities.

Table with 5 columns: Deliver Point Description, Amoco ID#, Quantity MMBTU, Price \$/MMBTU, Amount Due (\$). Row 1: FGT STATION 8 POOL POINT, 059380, 18,500, 1.71189, 31,670.00. Row 2: Total Amount Due, 31,670.00

If you have any questions, please contact Warren Franklin at (281) 366-5410 or send a facsimile to (281) 366-5313.

For Amoco use only: 141878

Invoice Page 1 of 1



**Amoco Energy  
Trading Corporation**

Tax ID No. 36-3421804

**Natural Gas Sales Invoice - REVISED**

Invoice Number 500496  
 Invoice Date 01/05/1999  
 Contract 196781  
 Delivery Month 12/1998  
 Due Date 01/25/1999

**To:**  
 ATTN: CHRIS SYNDER  
 FLORIDA PUBLIC UTILITIES  
 PO BOX 3395  
 WEST PALM BEACH, FL, 33402-3395

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

**If remitting an amount different than the total amount billed, please note changes on this invoice and fax to the number shown below, including appropriate documentation.**

**\*\*\* Please Include Amoco's Invoice number on all remittances. \*\*\***

Natural gas delivered during 12/98.

Calculations are based on nominated quantities.

Deliver Point Description	Amoco ID#	Quantity MMBTU	Price \$/MMBTU	Amount Due (\$)
FGT STATION 8 POOL POINT	059380	20,800	2.08250	43,316.00
FGT FAIRWAY FLD	070036	16,000	<del>1.87391</del> <del>1.67596</del>	<del>29,982.50</del> <del>26,815.36</del>
				<del>43,298.50</del>
			<b>Revised Amount</b>	<b>73,298.40</b>
			<b>Previous Amount</b>	<b>43,316.00</b>
			<b>Net Change Amount</b>	<b>29,982.40</b>

If you have any questions, please contact Barbara Hollins at 281-366-5410 or send a facsimile to (281) 366-5313.

For Amoco use only: 141876

Invoice Page 1 of 1

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