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May 25, 1999

**ORIGINAL**  
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99 MAY 25 PM 3: 35

RECORDS AND  
REPORTING

**BY HAND DELIVERY**

Ms. Blanca Bayo, Director  
Division of Records and Reporting  
Room 110, Easley Building  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, Florida 32399-0850

Re: Docket No. 990003-GU

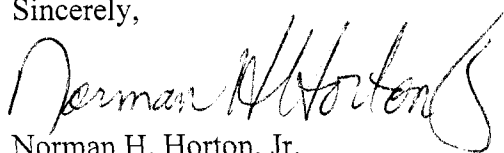
Dear Ms. Bayo:

Enclosed for filing on behalf of Florida Public Utilities Company in this docket are an original and 5 copies of Florida Public Utilities Company's Request for Specified Confidential Treatment and an envelope containing the confidential documents.

Please indicate receipt of this document by stamping the enclosed extra copy of this letter.

Thank you for your assistance in this matter.

Sincerely,



Norman H. Horton, Jr.

NHH:amb  
Enclosures

cc: Mr. George Bachman  
Parties of Record

RECEIVED & FILED

  
FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

~~06572~~ MAY 25 99

FPSC-RECORDS/REPORTING

ORIGINAL

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Purchased Gas Adjustment (PGA) )  
True-Up )  
\_\_\_\_\_)

Docket No. 990003-GU  
Filed: May 25, 1999

**FLORIDA PUBLIC UTILITIES COMPANY'S REQUEST  
FOR SPECIFIED CONFIDENTIAL TREATMENT**

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 Specified Confidential Treatment of portions of its purchased gas adjustment ("PGA") for the month of April, 1999. In support thereof, FPU states:

1. FPU's PGA filing for the month of April, 1999 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 January 1999 through December 1999; and (b) purchased gas invoices for the month of April, 1999.

2. FPU requests that certain information in its PGA filing for the month of April, 1999 be classified as "proprietary confidential business information" within the meaning of section 366.093, Florida Statutes. The specific information is in Schedule 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. 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

DOCUMENT NUMBER-DATE

06572 MAY 25 99

FPSC-RECORDS/REPORTING

justification for the requested confidential treatment of the highlighted portions of FPU's April, 1999 PGA filing.


3. An unedited version of FPU's PGA filing for the month of April, 1999 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. An edited version of the documents on which the information asserted to be confidential has been redacted 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 25th day of May, 1999.

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\_\_\_\_\_  
NORMAN H. HORTON, JR., ESQ.  
FLOYD R. SELF, ESQ.

Attorneys for Florida Public Utilities Company

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that true and correct copies of Florida Public Utilities Company's Request for Specified Confidential Treatment in Docket No. 990003-GU have been served by hand delivery (\*) and/or U. S. Mail this 25th day of May, 1999 upon the following:

Cochran Keating, Esq.\*  
Division of Legal Services  
Florida Public Service Commission  
2540 Shumard Oak Blvd., Room 370  
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Mr. John T. English  
President  
Florida Public Utilities Company  
P.O. Box 3395  
West Palm Beach, FL 33402-3395

  
NORMAN H. HORTON, JR.

Exhibit "A"  
FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 990003-GU

Justification for Confidentiality of April 1999 Schedules:

<u>SCHEDULES</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
A-1 Supporting Detail	4A	7-10	VENDOR INVOICE, CREDIT,CHECK, OR IDENTIFYING NUMBER INVOICE AMOUNT CLASSIFICATION BREAKDOWN	(1,3) (1,3) (1,3) (1,3)
A-3	6A	1-21	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) (1,2) (1)
A-4	7	1-22	PRODUCER NAME, RECEIPT POINT, GROSS AMOUNT, NET AMOUNT, MONTHLY GROSS, MONTHLY NET, WELLHEAD PRICE, CITYGATE PRICE	(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. 990003-GU

Justification for Confidentiality of April 1999 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	16-19	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.

**COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED FOR THE PERIOD OF: JANUARY 1999 Through DECEMBER 1999**

	CURRENT MONTH:				APRIL 1999				PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE					
			AMOUNT	%			AMOUNT	%				
<b>COST OF GAS PURCHASED</b>												
1 COMMODITY (Pipeline)	11,493	6,454	5,039	78.08	44,478	34,571	9,907	28.66				
2 NO NOTICE SERVICE	4,425	4,425	0	0.00	27,625	27,625	0	0.00				
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
4 COMMODITY (Other)	683,315	1,358,111	(674,796)	(49.69)	3,218,004	7,355,871	(4,137,867)	(56.25)				
5 DEMAND	534,700	561,688	(26,988)	(4.80)	2,197,978	2,251,191	(53,213)	(2.36)				
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)	1,233,933	1,930,678	(696,745)	(36.09)	5,488,085	9,669,258	(4,181,173)	(43.24)				
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13 COMPANY USE	2,483	3,473	(990)	(28.51)	6,115	17,399	(11,284)	(64.85)				
14 TOTAL THERM SALES	1,195,892	1,193,924	1,968	0.16	5,537,050	5,662,346	(125,296)	(2.21)				
<b>THERMS PURCHASED</b>												
15 COMMODITY (Pipeline)	4,374,530	3,874,280	500,250	12.91	18,894,610	18,377,260	517,350	2.82				
16 NO NOTICE SERVICE	750,000	750,000	0	0.00	4,682,000	4,682,000	0	0.00				
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
18 COMMODITY (Other)	3,525,970	3,874,280	(348,310)	(8.99)	17,838,230	18,377,260	(539,030)	(2.93)				
19 DEMAND	5,934,000	6,534,000	(600,000)	(9.18)	36,521,000	30,574,000	5,947,000	19.45				
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)	3,525,970	3,874,280	(348,310)	(8.99)	17,838,230	18,377,260	(539,030)	(2.93)				
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26 COMPANY USE	8,184	6,970	1,214	17.42	20,157	33,070	(12,913)	(39.05)				
27 TOTAL THERM SALES (24-26 Estimated Only)	6,631,935	3,867,310	2,764,625	71.49	25,418,478	18,344,190	7,074,288	38.56				
<b>CENTS PER THERM</b>												
28 COMMODITY (Pipeline) (1/15)	0.263	0.167	0.096	57.49	0.235	0.188	0.047	25.00				
29 NO NOTICE SERVICE (2/16)	0.590	0.590	0.000	0.00	0.590	0.590	0.000	0.00				
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
31 COMMODITY (Other) (4/18)	19.379	35.055	(15.676)	(44.72)	18.040	40.027	(21.987)	(54.93)				
32 DEMAND (5/19)	9.011	8.596	0.415	4.83	6.018	7.363	(1.345)	(18.27)				
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)	34.996	49.833	(14.837)	(29.77)	30.766	52.615	(21.849)	(41.53)				
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)	30.340	49.828	(19.488)	(39.11)	30.337	52.613	(22.276)	(42.34)				
40 TOTAL COST OF THERM SOLD (11/27)	18.606	49.923	(31.317)	(62.73)	21.591	52.710	(31.119)	(59.04)				
41 TRUE-UP (E-2)	(0.615)	(0.615)	0.000	0.00	(0.615)	(0.615)	0.000	0.00				
42 TOTAL COST OF GAS (40+41)	17.991	49.308	(31.317)	(63.51)	20.976	52.095	(31.119)	(59.74)				
43 REVENUE TAX FACTOR	1.00503	1.00503	0.000	0.00	1.00503	1.00503	0.000	0.00				
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	18.08149	49.55602	(31.475)	(63.51)	21.08151	52.35704	(31.276)	(59.74)				
45 PGA FACTOR ROUNDED TO NEAREST .001	18.081	49.556	(31.475)	(63.51)	21.082	52.357	(31.275)	(59.73)				

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED FOR THE PERIOD OF: JANUARY 1999 Through DECEMBER 1999**

	CURRENT MONTH: APRIL 1999				PERIOD TO DATE				
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
<b>COST OF GAS PURCHASED</b>									
1 COMMODITY (Pipeline)	11,493	6,454	5,039	78.08	44,478	34,571	9,907	28.66	
2 NO NOTICE SERVICE	4,425	4,425	0	0.00	27,625	27,625	0	0.00	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	683,315	1,358,111	(674,796)	(49.69)	3,218,004	7,355,871	(4,137,867)	(56.25)	
5 DEMAND	534,700	561,688	(26,988)	(4.80)	2,197,978	2,251,191	(53,213)	(2.36)	
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)	1,233,933	1,930,678	(696,745)	(36.09)	5,488,085	9,669,258	(4,181,173)	(43.24)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	2,483	3,473	(990)	(28.51)	6,115	17,399	(11,284)	(64.85)	
14 TOTAL THERM SALES	1,195,892	1,193,924	1,968	0.16	5,537,050	5,662,346	(125,296)	(2.21)	
<b>THERMS PURCHASED</b>									
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19 DEMAND	5,934,000	6,534,000	(600,000)	(9.18)	36,521,000	30,574,000	5,947,000	19.45	
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)	3,525,970	3,874,280	(348,310)	(8.99)	17,838,230	18,377,260	(539,030)	(2.93)	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	8,184	6,970	1,214	17.42	20,157	33,070	(12,913)	(39.05)	
27 TOTAL THERM SALES (24-26 Estimated Only)	6,631,935	3,867,310	2,764,625	71.49	25,418,478	18,344,190	7,074,288	38.56	
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29 NO NOTICE SERVICE (2/16)	0.590	0.590	0.000	0.00	0.590	0.590	0.000	0.00	
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
31 COMMODITY (Other) (4/18)	19.379	35.055	(15.676)	(44.72)	18.040	40.027	(21.987)	(54.93)	
32 DEMAND (5/19)	9.011	8.596	0.415	4.83	6.018	7.363	(1.345)	(18.27)	
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)	34.996	49.833	(14.837)	(29.77)	30.766	52.615	(21.849)	(41.53)	
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)	30.340	49.828	(19.488)	(39.11)	30.337	52.613	(22.276)	(42.34)	
40 TOTAL COST OF THERM SOLD (11/27)	18.606	49.923	(31.317)	(62.73)	21.591	52.710	(31.119)	(59.04)	
41 TRUE-UP (E-2)	(0.615)	(0.615)	0.000	0.00	(0.615)	(0.615)	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	17.991	49.308	(31.317)	(63.51)	20.976	52.095	(31.119)	(59.74)	
43 REVENUE TAX FACTOR	1.00503	1.00503	0.000	0.00	1.00503	1.00503	0.000	0.00	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	18.08149	49.55602	(31.475)	(63.51)	21.08151	52.35704	(31.276)	(59.74)	
45 PGA FACTOR ROUNDED TO NEAREST .001	18.081	49.556	(31.475)	(63.51)	21.082	52.357	(31.275)	(59.73)	



**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED FOR THE PERIOD OF: JANUARY 1999 Through DECEMBER 1999**

	CURRENT MONTH:				PERIOD TO DATE				
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
<b>COST OF GAS PURCHASED</b>									
1 COMMODITY (Pipeline)	11,493	6,454	5,039	78.08	44,478	34,571	9,907	28.66	
2 NO NOTICE SERVICE	4,425	4,425	0	0.00	27,625	27,625	0	0.00	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	683,315	1,358,111	(674,796)	(49.69)	3,218,004	7,355,871	(4,137,867)	(56.25)	
5 DEMAND	534,700	561,688	(26,988)	(4.80)	2,197,978	2,251,191	(53,213)	(2.36)	
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	(733,281)	733,281	(100.00)	0	(3,989,513)	3,989,513	(100.00)	
11 TOTAL COST (1+2+3+4+5+6+10):(7+8+9)	1,233,933	1,197,397	36,536	3.05	5,488,085	5,679,745	(191,660)	(3.37)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	2,483	3,473	(990)	(28.51)	6,115	17,399	(11,284)	(64.85)	
14 TOTAL THERM SALES	1,195,892	1,193,924	1,968	0.16	5,537,050	4,468,422	1,068,628	23.92	
<b>THERMS PURCHASED</b>									
15 COMMODITY (Pipeline)	4,374,530	3,874,280	500,250	12.91	18,894,610	18,377,260	517,350	2.82	
16 NO NOTICE SERVICE	750,000	750,000	0	0.00	4,682,000	4,682,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	3,525,970	3,874,280	(348,310)	(8.99)	17,838,230	18,377,260	(539,030)	(2.93)	
19 DEMAND	5,934,000	6,534,000	(600,000)	(9.18)	36,521,000	30,574,000	5,947,000	19.45	
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)	3,525,970	3,874,280	(348,310)	(8.99)	17,838,230	18,377,260	(539,030)	(2.93)	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	8,184	6,970	1,214	17.42	20,157	33,070	(12,913)	(39.05)	
27 TOTAL THERM SALES (24-26 Estimated Only)	6,631,935	3,867,310	2,764,625	71.49	25,418,478	18,344,190	7,074,288	38.56	
<b>CENTS PER THERM</b>									
28 COMMODITY (Pipeline) (1/15)	0.263	0.167	0.096	57.49	0.235	0.188	0.047	25.00	
29 NO NOTICE SERVICE (2/16)	0.590	0.590	0.000	0.00	0.590	0.590	0.000	0.00	
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
31 COMMODITY (Other) (4/18)	19.379	35.055	(15.676)	(44.72)	18.040	40.027	(21.987)	(54.93)	
32 DEMAND (5/19)	9.011	8.596	0.415	4.83	6.018	7.363	(1.345)	(18.27)	
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)	34.996	30.906	4.090	13.23	30.766	30.906	(0.140)	(0.45)	
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)	30.340	49.828	(19.488)	(39.11)	30.337	52.613	(22.276)	(42.34)	
40 TOTAL COST OF THERM SOLD (11/27)	18.606	30.962	(12.356)	(39.91)	21.591	30.962	(9.371)	(30.27)	
41 TRUE-UP (E-2)	(0.615)	(0.615)	0.000	0.00	(0.615)	(0.615)	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	17.991	30.347	(12.356)	(40.72)	20.976	30.347	(9.371)	(30.88)	
43 REVENUE TAX FACTOR	1.00503	1.00503	0.000	0.00	1.00503	1.00503	0.000	0.00	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	18.08149	30.49965	(12.418)	(40.72)	21.08151	30.49965	(9.418)	(30.88)	
45 PGA FACTOR ROUNDED TO NEAREST .001	18.081	30.500	(12.419)	(40.72)	21.082	30.500	(9.418)	(30.88)	

**COMPANY: FLORIDA PUBLIC UTILITIES COMPANY**

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

**FOR THE PERIOD OF: JANUARY 1999 THROUGH DECEMBER 1999**  
**CURRENT MONTH: APRIL 1999**

<b>COMMODITY (Pipeline)</b>	<b>THERMS</b>	<b>INVOICE AMOUNT</b>	<b>COST PER THERM (¢ PER THERM)</b>
1 Commodity Pipeline - Scheduled FTS - System Supply	3,343,750	8,640.06	0.258
2 No Notice Commodity Adjustment - System Supply	(3,030)	(10.88)	0.359
3 Commodity Pipeline - Scheduled FTS - End Users	848,560	2,198.41	0.259
4 Commodity Pipeline - Scheduled FTS - OSSS	185,250	665.05	0.359
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)	4,374,530	11,492.64	0.263
<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	3,340,720	646,737.95	19.359
18 Commodity Other - Scheduled FTS - OSSS	185,250	35,832.10	19.343
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	745.17	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)	3,525,970	683,315.22	19.379
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement to System Supply	4,900,190	529,887.09	10.814
26 Demand (Pipeline) Entitlement to End-Users	848,560	4,242.80	0.500
27 Demand (Pipeline) Entitlement to OSSS	185,250	570.57	0.308
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	5,934,000	534,700.46	9.011
<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: JANUARY 1999 THROUGH DECEMBER 1999

CURRENT MONTH: APRIL 1999

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	29233	10	292,086.32	0.00	4,425.00	0.00	0.00	287,661.32	0.00
2	FGT	29223	11	247,039.14	0.00	0.00	0.00	0.00	247,039.14	0.00
3	FGT	29489	12	6,872.85	6,872.85	0.00	0.00	0.00	0.00	0.00
4	FGT	29479	13	4,630.67	4,630.67	0.00	0.00	0.00	0.00	0.00
5	FGT	29488	14	(10.88)	(10.88)	0.00	0.00	0.00	0.00	0.00
6	FGT	29440	15	745.17	0.00	0.00	0.00	745.17	0.00	0.00
7			16		0.00	0.00	0.00		0.00	0.00
8			17		0.00	0.00	0.00		0.00	0.00
9			18		0.00	0.00	0.00		0.00	0.00
10			19		0.00	0.00	0.00		0.00	0.00
11										
12										
13										
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15										
16										
17										
18										
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20										
21										
22										
23										
24										
25										
<b>TOTAL</b>				<b>1,233,933.32</b>	<b>11,492.64</b>	<b>4,425.00</b>	<b>0.00</b>	<b>683,315.22</b>	<b>534,700.46</b>	<b>0.00</b>

FOR THE PERIOD OF: JANUARY 1999 Through DECEMBER 1999

	CURRENT MONTH:		APRIL 1999		PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
<b>TRUE-UP CALCULATION</b>									
1 PURCHASED GAS COST (Sch. A-1 Line 4)	683,315	1,358,111	674,796	49.69	3,218,004	7,355,871	4,137,867	56.25	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	550,618	(160,714)	(711,332)	442.61	2,270,081	(1,676,126)	(3,946,207)	235.44	
3 TOTAL	1,233,933	1,197,397	(36,536)	(3.05)	5,488,085	5,679,745	191,660	3.37	
4 FUEL REVENUES (NET OF REVENUE TAX)	1,195,892	1,193,924	(1,968)	(0.16)	5,537,050	4,468,422	(1,068,628)	(23.92)	
5 TRUE-UP (COLLECTED) OR REFUNDED	22,192	22,192	0	0.00	88,768	88,768	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,218,084	1,216,116	(1,968)	(0.16)	5,625,818	4,557,190	(1,068,628)	(23.45)	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(15,849)	18,719	34,568	184.67	137,733	(1,122,555)	(1,260,288)	112.27	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	604	0	(604)	0.00	2,036	0	(2,036)	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	168,751	252,379	83,628	33.14	80,313	266,305	185,992	69.84	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(22,192)	(22,192)	0	0.00	(88,768)	(88,768)	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)	131,314	248,906	117,592	47.24	131,314	(945,018)	(1,076,332)	113.90	
<b>INTEREST PROVISION</b>									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	168,751	252,379	83,628	33.14	* 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)	130,710	248,906	118,196	47.49					
14 TOTAL (12+13)	299,461	501,285	201,824	40.26					
15 AVERAGE (50% OF 14)	149,730	250,643	100,912	40.26					
16 INTEREST RATE - FIRST DAY OF MONTH	4.8800%	0.0000%	---	---					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	4.8000%	0.0000%	---	---					
18 TOTAL (16+17)	9.6800%	0.0000%	---	---					
19 AVERAGE (50% OF 18)	4.8400%	0.0000%	---	---					
20 MONTHLY AVERAGE (19/12 Months)	0.403%	0.000%	---	---					
21 INTEREST PROVISION (15x20)	604	0	---	---					

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:

JANUARY 1999 Through DECEMBER 1999  
APRIL 1999

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	JAN 99		SYS SUPPLY	N/A					N/A	N/A				
2	JAN 99		SYS SUPPLY	N/A					N/A	N/A				
3	JAN 99		SYS SUPPLY	N/A					N/A	N/A				
4	JAN 99		SYS SUPPLY	N/A					N/A	N/A				
5	JAN 99		SYS SUPPLY	N/A					N/A	N/A				
6	FEB 99		SYS SUPPLY	N/A					N/A	N/A				
7	FEB 99		SYS SUPPLY	N/A					N/A	N/A				
8	FEB 99		SYS SUPPLY	N/A					N/A	N/A				
9	FEB 99		SYS SUPPLY	N/A					N/A	N/A				
10	FEB 99		SYS SUPPLY	N/A					N/A	N/A				
11	FEB 99		SYS SUPPLY	N/A					N/A	N/A				
12	FEB 99		SYS SUPPLY	N/A					N/A	N/A				
13	MAR 99		SYS SUPPLY	N/A					N/A	N/A				
14	MAR 99		SYS SUPPLY	N/A					N/A	N/A				
15	MAR 99		SYS SUPPLY	N/A					N/A	N/A				
16	MAR 99		SYS SUPPLY	N/A					N/A	N/A				
17	APR 99		SYS SUPPLY	N/A					N/A	N/A				
18	APR 99		SYS SUPPLY	N/A					N/A	N/A				
19	APR 99		SYS SUPPLY	N/A					N/A	N/A				
20	APR 99		SYS SUPPLY	N/A					N/A	N/A				
21	APR 99		SYS SUPPLY	N/A					N/A	N/A				
<b>TOTAL</b>							17,079,480	758,750	17,838,230	3,218,004.00	0	0	0	18.04

## FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
 FOR THE PERIOD: JANUARY 1999 THROUGH DECEMBER 1999  
 MONTH: APRIL 1999

	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								
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42								
43								
	<b>TOTAL</b>		12,068	11,765	361,934	352,896		
					<b>WEIGHTED AVERAGE</b>		\$1.8859	\$1.9342

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:

JANUARY 1999 Through DECEMBER 1999

		CURRENT MONTH: APRIL 1999				PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>THERM SALES (FIRM)</b>									
GENERAL SERVICE	(11 & 12)	975,013	933,080	(41,933)	(4.49)	4,771,897	4,857,810	85,913	1.77
OUTDOOR LIGHTING	(21)	73	160	87	54.38	347	660	313	47.42
RESIDENTIAL	(31 & 32)	829,484	832,830	3,346	0.40	4,328,860	4,704,620	375,760	7.99
LARGE VOLUME	(51)	1,841,927	1,901,950	60,023	3.16	7,773,298	8,016,990	243,692	3.04
FIRM TRANSPORT	(91)	45,868	36,620	(9,248)	(25.25)	141,367	119,250	(22,117)	(18.55)
TOTAL FIRM		3,692,365	3,704,640	12,275	0.33	17,015,769	17,699,330	683,561	3.86
<b>THERM SALES (INTERRUPTIBLE)</b>									
INTERRUPTIBLE	(61)	155,531	199,290	43,759	21.96	824,707	764,110	(60,597)	(7.93)
INTERRUPTIBLE TRANSPORT	(92)	250,976	243,810	(7,166)	(2.94)	888,407	1,080,110	191,703	17.75
LARGE VOLUME INTERRUPTIBLE	(93)	2,351,210	1,550,610	(800,600)	(51.63)	5,940,295	4,500,280	(1,440,015)	(32.00)
OFF SYSTEM SALES SERVICE	(95)	185,250	0	(185,250)	0.00	758,750	0	(758,750)	0.00
TOTAL INTERRUPTIBLE		2,942,967	1,993,710	(949,257)	(47.61)	8,412,159	6,344,500	(2,067,659)	(32.59)
<b>TOTAL THERM SALES</b>		<b>6,635,332</b>	<b>5,698,350</b>	<b>(936,982)</b>	<b>(16.44)</b>	<b>25,427,928</b>	<b>24,043,830</b>	<b>(1,384,098)</b>	<b>(5.76)</b>
<b>NUMBER OF CUSTOMERS (FIRM)</b>		<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>							
GENERAL SERVICE	(11 & 12)	2,832	2,887	55	1.91	2,825	2,877	52	1.81
OUTDOOR LIGHTING	(21)	0	5	5	100.00	0	5	5	100.00
RESIDENTIAL	(31 & 32)	34,102	33,733	(369)	(1.09)	33,942	33,594	(348)	(1.04)
LARGE VOLUME	(51)	872	888	16	1.80	867	881	14	1.59
FIRM TRANSPORT	(91)	1	1	0	0.00	1	1	0	0.00
TOTAL FIRM		37,807	37,514	(293)	(0.78)	37,635	37,358	(277)	(0.74)
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>		<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>							
INTERRUPTIBLE	(61)	8	9	1	11.11	9	9	0	0.00
INTERRUPTIBLE TRANSPORT	(92)	7	6	(1)	(16.67)	6	6	0	0.00
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	16	(1)	(6.25)	17	16	(1)	(6.25)
<b>TOTAL CUSTOMERS</b>		<b>37,824</b>	<b>37,530</b>	<b>(294)</b>	<b>(0.78)</b>	<b>37,652</b>	<b>37,374</b>	<b>(278)</b>	<b>(0.74)</b>
<b>THERM USE PER CUSTOMER</b>									
GENERAL SERVICE	(11 & 12)	344	323	(21)	(6.50)	1,689	1,688	(1)	(0.06)
OUTDOOR LIGHTING	(21)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
RESIDENTIAL	(31 & 32)	24	25	1	4.00	128	140	12	8.57
LARGE VOLUME	(51)	2,112	2,142	30	1.40	8,966	9,100	134	1.47
FIRM TRANSPORT	(91)	45,868	36,620	(9,248)	(25.25)	141,367	119,250	(22,117)	(18.55)
INTERRUPTIBLE	(61)	19,441	22,143	2,702	12.20	91,634	84,901	(6,733)	(7.93)
INTERRUPTIBLE TRANSPORT	(92)	35,854	40,635	4,781	11.77	148,068	180,018	31,950	17.75
LARGE VOLUME INTERRUPTIBLE	(93)	2,351,210	1,550,610	(800,600)	(51.63)	5,940,295	4,500,280	(1,440,015)	(32.00)
OFF SYSTEM SALES SERVICE	(95)	185,250	0	(185,250)	0.00	758,750	0	(758,750)	0.00

ACTUAL FOR THE PERIOD OF: JANUARY 1999 Through DECEMBER 1999

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>WEST PALM BEACH:</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0590	1.0589	1.0628	1.0610								
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	1.07	1.07	1.08	1.08	0	0	0	0	0	0	0	0
<b>SANFORD &amp; DELAND:</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0585	1.0599	1.0625	1.0607								
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	1.08	1.08	1.08	1.08	0	0	0	0	0	0	0	0



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

DATE	04/30/99
DUE	05/10/99
INVOICE NO.	29233
TOTAL AMOUNT DUE	\$292,086.32

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

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

CONTRACT: 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT HEIDI MASSIN 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 ORY	AMOUNT	
							BASE	SURCHARGES	DISC			NET
				04/99	A	RES	0.3687	0.0076		0.3763	276,480	\$104,039.42
				04/99	A	RES	0.3687			0.3687	540,000	\$199,098.00
				04/99	A	NNR	0.0590			0.0590	75,000	\$4,425.00
				04/99	A	TRL	0.0411			0.0411	(33,000)	(\$1,356.30)
				04/99	A	TRL	0.0411			0.0411	(27,000)	(\$1,109.70)
				04/99	A	TRL	0.0411			0.0411	(6,000)	(\$246.60)
				04/99	A	TRL	0.0400			0.0400	(15,000)	(\$600.00)
				04/99	A	TRL	0.0265			0.0265	(39,000)	(\$1,033.50)
				04/99	A	TRL	0.0265			0.0265	(102,000)	(\$2,703.00)
				04/99	A	TRL	0.0265			0.0265	(78,000)	(\$2,067.00)
				04/99	A	TRL	0.0265			0.0265	(96,000)	(\$2,544.00)
				04/99	A	TRL	0.0265			0.0265	(15,000)	(\$397.50)
				04/99	A	TRL	0.0265			0.0265	(24,000)	(\$636.00)
				04/99	A	TRL	0.0265			0.0265	(54,000)	(\$1,431.00)
				04/99	A	TRL	0.0265			0.0265	(51,000)	(\$1,351.50)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 04/99.										351,480	\$292,086.32	

\*\*\* END OF INVOICE 29233 \*\*\*

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**INVOICE AUDIT**

CHECK EXTENSIONS

CHECK SALES TAX

CHECK DISCOUNTS

CHECK ACCOUNT NO.

ENCODE DUE DATE

CHECK PAYMENT STUBS

DATE: \_\_\_\_\_

AUDITED BY: \_\_\_\_\_

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

DATE	04/30/99
DUE	05/10/99
INVOICE NO.	29223
TOTAL AMOUNT DUE	\$247,039.14

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: 3624      SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY      CUSTOMER NO: 4084      PLEASE CONTACT HEIDI MASSIN AT 187853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE  
 TYPE: FIRM TRANSPORTATION      DUNS NO: 006924427      ORDER LIST

RECEIPTS POI NO.	DRN No.	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
RESERVATION CHARGE				04/99	A	RES	0.7719	0.0076		0.7795	316,920	\$247,039.14
TOTAL FOR CONTRACT 3624 FOR MONTH 04/99.											316,920	\$247,039.14
*** END OF INVOICE 29223 ***												

INVOICE AUDIT

CHECK EXTENSIONS

CHECK SALES TAX

CHECK DISCOUNTS

CHECK ACCOUNT NO.

ENCODE DUE DATE

CHECK PAYMENT STUBS

DATE: \_\_\_\_\_

AUDITED BY: \_\_\_\_\_

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

DATE	05/10/99	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	05/20/99		
INVOICE NO.	29489		
TOTAL AMOUNT DUE	\$6,872.85		

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		
Usage Charge											
Usage Charge		16103	3154	04/99	A	COH	0.0312	0.0047	0.0359	9,380	\$336.74
Usage Charge		16104	28645	04/99	A	COH	0.0312	0.0047	0.0359	9,646	\$346.29
Usage Charge		16105	3158	04/99	A	COH	0.0312	0.0047	0.0359	15,595	\$559.86
Usage Charge		16106	28456	04/99	A	COH	0.0312	0.0047	0.0359	42,130	\$1,512.47
Usage Charge		16107	3161	04/99	A	COH	0.0312	0.0047	0.0359	28,390	\$1,019.20
Usage Charge		16108	3163	04/99	A	COH	0.0312	0.0047	0.0359	20,500	\$735.95
Usage Charge		16109	3165	04/99	A	COH	0.0312	0.0047	0.0359	28,918	\$1,038.16
Usage Charge		16156	3262	04/99	A	COH	0.0312	0.0047	0.0359	4,430	\$159.04
Usage Charge		16157	3261	04/99	A	COH	0.0312	0.0047	0.0359	3,430	\$123.14
Usage Charge		16158	3277	04/99	A	COH	0.0312	0.0047	0.0359	600	\$21.54
Usage Charge		16273	3214	04/99	A	COH	0.0312	0.0047	0.0359	18,525	\$665.05
Usage Charge		62992	217831	04/99	A	COH	0.0312	0.0047	0.0359	9,900	\$355.41
TOTAL FOR CONTRACT 5009 FOR MONTH OF 04/99.										191,444	\$6,872.85

Gas Research Institute (GRI) Voluntary Contributions:

Please specify the amount(s) and the specific project(s) or project area(s), if any, to which such amounts are applicable. For specific information about GRI funding and projects please contact GRI at (773) 399-8100.

Amount	Project(s)	Project Area(s)

12

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

DATE	05/10/99	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	05/20/99		
INVOICE NO.	29479		
TOTAL AMOUNT DUE	\$4,630.67		

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

PCI NO.	RECEIPTS DRN No.	DELIVERIES		PROG MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
	Usage Charge	16103	3154	04/99	A	COM	0.0141	0.0047		0.0188	14,973	\$281.49
	Usage Charge	16104	28645	04/99	A	COM	0.0141	0.0047		0.0188	16,958	\$318.81
	Usage Charge	16105	3158	04/99	A	COM	0.0141	0.0047		0.0188	33,038	\$621.11
	Usage Charge	16106	28456	04/99	A	COM	0.0141	0.0047		0.0188	83,543	\$1,570.61
	Usage Charge	16107	3161	04/99	A	COM	0.0141	0.0047		0.0188	8,310	\$156.23
	Usage Charge	16108	3163	04/99	A	COM	0.0141	0.0047		0.0188	2,400	\$45.12
	Usage Charge	16109	3165	04/99	A	COM	0.0141	0.0047		0.0188	16,950	\$318.66
	Usage Charge	16156	3262	04/99	A	COM	0.0141	0.0047		0.0188	24,870	\$467.56
	Usage Charge	16157	3261	04/99	A	COM	0.0141	0.0047		0.0188	18,870	\$354.76
	Usage Charge	16158	3277	04/99	A	COM	0.0141	0.0047		0.0188	26,400	\$496.32
TOTAL FOR CONTRACT 3624 FOR MONTH OF 04/99.											246,312	\$4,630.67

Gas Research Institute (GRI) Voluntary Contributions:

Please specify the amount(s) and the specific project(s) or project area(s), if any, to which such amounts are applicable. For specific information about GRI funding and projects please contact GRI at (773) 399-8100.

Amount	Project(s)	Project Area(s)
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\*\*\* END OF INVOICE 29479 \*\*\*

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

DATE	05/10/99	<b>CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY</b> 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
GCL	05/20/99		
INVOICE NO.	29488		
TOTAL AMOUNT DUE	(\$10.88)		

CONTRACT:	5002	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:	DELIVERY POINT OPERATOR ACCOUNT	DUNS NO:	006924427	

POI NO.	RECEIPTS DRN No.	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES OTH DRY	AMOUNT	
		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
No Notice												
				04/99	A	COM	0.0312	0.0047		0.0359	(303)	(\$10.88)
TOTAL FOR CONTRACT 5002 FOR MONTH OF 04/99.											(303)	(\$10.88)

Gas Research Institute (GRI) Voluntary Contributions:

Please specify the amount(s) and the specific project(s) or project area(s), if any, to which such amounts are applicable. For specific information about GRI funding and projects please contact GRI at (773) 399-8100.

Amount	Project(s)	Project Area(s)

\*\*\* END OF INVOICE 29488 \*\*\*

14

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

DATE	05/10/99
GGL	05/20/99
INVOICE NO.	29440
TOTAL AMOUNT DUE	\$745.17

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY  
 ATTN: MARC SCHNEIDERMAN  
 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:	SHIPPER:	CUSTOMER NO: 4084	PLEASE CONTACT HEIDI MASSIN
	TYPE: CASH IN/CASH OUT	OURS NO: 006924427	AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST

POI NO.	RECEIPTS		DELIVERIES		PRD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT		
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET	
	C10 - Net Receipt Imbalance				03/99		HRI	1.7700				1.7700	195	\$345.15
	C10 - Net No Notice Imbalance				03/99		HNI	1.7700				1.7700	226	\$400.02
					<b>TOTAL FOR MONTH OF 03/99.</b>								421	\$745.17
*** END OF INVOICE 29440 ***														

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