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September 20, 1999

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SEP 20 PM 3:54

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

11263 SEP 20 99

RECORDS AND REPORTING

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

Docket No. 990003-GU
Filed: September 20, 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 August, 1999. In support thereof, FPU states:

1. FPU's PGA filing for the month of August, 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 August, 1999.

2. FPU requests that certain information in its PGA filing for the month of August, 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

11263 SEP 20 99

TRUCKEE, CALIFORNIA

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

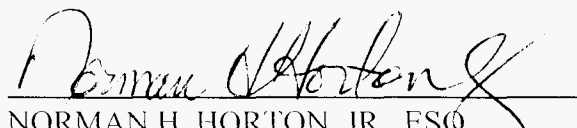
3. An unedited version of FPU's PGA filing for the month of August, 1999 has been submitted to the division of Records and Reporting on this date under a separate cover with the information asserted to be confidential highlighted. An edited version of the documents on which the information asserted to 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 20th day of September, 1999.

MESSER, CAPARELLO & SELF, P.A.
215 S. Monroe Street, Suite 701
Post Office Box 1876
Tallahassee, FL 32302-1876
(850) 222-0720


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 20th day of August, 1999 upon the following:

Cochran Keating, Esq.*
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Florida Public Service Commission
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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 August 1999 Schedules:

<u>SCHEDULES</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
A-1 Supporting Detail	4A	8-12	VENDOR INVOICE, CREDIT, CHECK, OR IDENTIFYING NUMBER INVOICE AMOUNT CLASSIFICATION BREAKDOWN	(1,3) (1,3) (1,3) (1,3)
A-3	6A	1-39	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	1-19	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 August 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	17-19	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.

Exhibit "A" (con't)

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 990003-GU

Justification for Confidentiality of August 1999 Imbalances
Resolutions:

<u>ITEMS</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
IMBALANCE				
RESOLUTION(S):	20 & 21	13-16	A-C	5
	20 & 21	23	F-H	5
	20 & 21	25	F&H	5

(5) The item represents transaction by Florida Public Utilities Company and affects it's PGA for imbalances traded and as an alternative to Florida Gas Transmission Company's cash out program. Transactions of these types are with other pipeline customers. For competitive purposes only, FPU must be assured that no other pipeline customer will be able to ascertain the parties involved in this transaction with FPU nor the prices of the components of such transactions nor the quantities involved in this transaction. Otherwise future transactions of this type may be put at undue risk. This information is contractual information which, if made public, "would impair the efforts of [Florida Public Utilities Company] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes.

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

	CURRENT MONTH:				AUGUST 1999				PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE					
			AMOUNT	%			AMOUNT	%				
COST OF GAS PURCHASED												
1 COMMODITY (Pipeline)	7,896	5,595	2,301	41.13	70,281	60,142	10,139	16.86				
2 NO NOTICE SERVICE	1,829	1,829	0	0.00	34,882	34,882	0	0.00				
3 SWING SERVICE	7,762	0	7,762	0.00	7,762	0	7,762	0.00				
4 COMMODITY (Other)	710,082	760,752	(50,670)	(6.66)	6,035,366	11,002,967	(4,967,601)	(45.15)				
5 DEMAND	218,563	222,302	(3,739)	(1.68)	3,055,430	3,134,311	(78,881)	(2.52)				
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)	946,132	990,478	(44,346)	(4.48)	9,203,721	14,232,302	(5,028,581)	(35.33)				
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13 COMPANY USE	3,642	1,782	1,860	104.38	17,332	25,610	(8,278)	(32.32)				
14 TOTAL THERM SALES	977,628	894,712	82,916	9.27	9,690,089	9,530,275	159,814	1.68				
THERMS PURCHASED												
15 COMMODITY (Pipeline)	2,715,280	2,607,400	107,880	4.14	30,605,590	29,832,630	772,960	2.59				
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	5,912,000	5,912,000	0	0.00				
17 SWING SERVICE	13,210	0	13,210	0.00	13,210	0	13,210	0.00				
18 COMMODITY (Other)	2,738,240	2,607,400	130,840	5.02	29,445,130	29,826,970	(381,840)	(1.28)				
19 DEMAND	4,320,780	3,700,780	620,000	16.75	53,664,740	45,691,740	7,973,000	17.45				
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)	2,751,450	2,607,400	144,050	5.52	29,458,340	29,826,970	(368,630)	(1.24)				
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26 COMPANY USE	10,767	4,690	6,077	129.57	53,701	53,680	21	0.04				
27 TOTAL THERM SALES (24-26 Estimated Only)	6,009,691	2,602,710	3,406,981	130.90	49,168,421	29,773,290	19,395,131	65.14				
CENTS PER THERM												
28 COMMODITY (Pipeline) (1/15)	0.291	0.215	0.076	35.35	0.230	0.202	0.028	13.86				
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)	58.759	0.000	58.759	0.00	58.759	0.000	58.759	0.00				
31 COMMODITY (Other) (4/18)	25.932	29.177	(3.245)	(11.12)	20.497	36.889	(16.392)	(44.44)				
32 DEMAND (5/19)	5.058	6.007	(0.949)	(15.80)	5.694	6.860	(1.166)	(17.00)				
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)	34.387	37.987	(3.600)	(9.48)	31.243	47.716	(16.473)	(34.52)				
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
39 COMPANY USE (13/26)	33.826	37.996	(4.170)	(10.97)	32.275	47.709	(15.434)	(32.35)				
40 TOTAL COST OF THERM SOLD (11/27)	15.743	38.056	(22.313)	(58.63)	18.719	47.802	(29.083)	(60.84)				
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)	15.128	37.441	(22.313)	(59.60)	18.104	47.187	(29.083)	(61.63)				
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)	15.20409	37.62933	(22.425)	(59.60)	18.19506	47.42435	(29.229)	(61.63)				
45 PGA FACTOR ROUNDED TO NEAREST .001	15.204	37.629	(22.425)	(59.59)	18.195	47.424	(29.229)	(61.63)				

**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:				AUGUST 1999		PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE			
			AMOUNT	%			AMOUNT	%		
COST OF GAS PURCHASED										
1 COMMODITY (Pipeline)	7,896	5,595	2,301	41.13	70,281	60,142	10,139	16.86		
2 NO NOTICE SERVICE	1,829	1,829	0	0.00	34,882	34,882	0	0.00		
3 SWING SERVICE	7,762	0	7,762	0.00	7,762	0	7,762	0.00		
4 COMMODITY (Other)	710,082	760,752	(50,670)	(6.66)	6,035,366	11,002,967	(4,967,601)	(45.15)		
5 DEMAND	218,563	222,302	(3,739)	(1.68)	3,055,430	3,134,311	(78,881)	(2.52)		
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)	946,132	990,478	(44,346)	(4.48)	9,203,721	14,232,302	(5,028,581)	(35.33)		
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00		
13 COMPANY USE	3,642	1,782	1,860	104.38	17,332	25,610	(8,278)	(32.32)		
14 TOTAL THERM SALES	977,628	894,712	82,916	9.27	9,690,089	9,530,275	159,814	1.68		
THERMS PURCHASED										
15 COMMODITY (Pipeline)	2,715,280	2,607,400	107,880	4.14	30,605,590	29,832,630	772,960	2.59		
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	5,912,000	5,912,000	0	0.00		
17 SWING SERVICE	13,210	0	13,210	0.00	13,210	0	13,210	0.00		
18 COMMODITY (Other)	2,738,240	2,607,400	130,840	5.02	29,445,130	29,826,970	(381,840)	(1.28)		
19 DEMAND	4,320,780	3,700,780	620,000	16.75	53,664,740	45,691,740	7,973,000	17.45		
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)	2,751,450	2,607,400	144,050	5.52	29,458,340	29,826,970	(368,630)	(1.24)		
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00		
26 COMPANY USE	10,767	4,690	6,077	129.57	53,701	53,680	21	0.04		
27 TOTAL THERM SALES (24-26 Estimated Only)	6,009,691	2,602,710	3,406,981	130.90	49,168,421	29,887,360	19,281,061	64.51		
CENTS PER THERM										
28 COMMODITY (Pipeline) (1/15)	0.291	0.215	0.076	35.35	0.230	0.202	0.028	13.86		
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)	58.759	0.000	58.759	0.00	58.759	0.000	58.759	0.00		
31 COMMODITY (Other) (4/18)	25.932	29.177	(3.245)	(11.12)	20.497	36.889	(16.392)	(44.44)		
32 DEMAND (5/19)	5.058	6.007	(0.949)	(15.80)	5.694	6.860	(1.166)	(17.00)		
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)	34.387	37.987	(3.600)	(9.48)	31.243	47.716	(16.473)	(34.52)		
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00		
39 COMPANY USE (13/26)	33.826	37.996	(4.170)	(10.97)	32.275	47.709	(15.434)	(32.35)		
40 TOTAL COST OF THERM SOLD (11/27)	15.743	38.056	(22.313)	(58.63)	18.719	47.620	(28.901)	(60.69)		
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)	15.128	37.441	(22.313)	(59.60)	18.104	47.005	(28.901)	(61.48)		
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)	15.20409	37.62933	(22.425)	(59.60)	18.19506	47.24144	(29.046)	(61.48)		
45 PGA FACTOR ROUNDED TO NEAREST .001	15.204	37.629	(22.425)	(59.59)	18.195	47.241	(29.046)	(61.48)		

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

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	7,896	5,595	2,301	41.13	70,281	60,142	10,139	16.86
2 NO NOTICE SERVICE	1,829	1,829	0	0.00	34,882	34,882	0	0.00
3 SWING SERVICE	7,762	0	7,762	0.00	7,762	0	7,762	0.00
4 COMMODITY (Other)	710,082	760,752	(50,670)	(6.66)	6,035,366	11,002,967	(4,967,601)	(45.15)
5 DEMAND	218,563	222,302	(3,739)	(1.68)	3,055,430	3,134,311	(78,881)	(2.52)
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	(93,984)	93,984	(100.00)	0	(4,676,417)	4,676,417	(100.00)
11 TOTAL COST (1+2+3+4+5+6+10):(7+8+9)	946,132	896,494	49,638	5.54	9,203,721	9,555,885	(352,164)	(3.69)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	3,642	1,782	1,860	104.38	17,332	25,610	(8,278)	(32.32)
14 TOTAL THERM SALES	977,628	894,712	82,916	9.27	9,690,089	9,530,275	159,814	1.68
THERMS PURCHASED								
15 COMMODITY (Pipeline)	2,715,280	2,607,400	107,880	4.14	30,605,590	29,832,630	772,960	2.59
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	5,912,000	5,912,000	0	0.00
17 SWING SERVICE	13,210	0	13,210	0.00	13,210	0	13,210	0.00
18 COMMODITY (Other)	2,738,240	2,607,400	130,840	5.02	29,445,130	29,826,970	(381,840)	(1.28)
19 DEMAND	4,320,780	3,700,780	620,000	16.75	53,664,740	45,691,740	7,973,000	17.45
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)	2,751,450	2,607,400	144,050	5.52	29,458,340	29,826,970	(368,630)	(1.24)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	10,767	4,690	6,077	129.57	53,701	53,680	21	0.04
27 TOTAL THERM SALES (24-26 Estimated Only)	6,009,691	2,602,710	3,406,981	130.90	49,168,421	29,887,360	19,281,061	64.51
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.291	0.215	0.076	35.35	0.230	0.202	0.028	13.86
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)	58.759	0.000	58.759	0.00	58.759	0.000	58.759	0.00
31 COMMODITY (Other) (4/18)	25.932	29.177	(3.245)	(11.12)	20.497	36.889	(16.392)	(44.44)
32 DEMAND (5/19)	5.058	6.007	(0.949)	(15.80)	5.694	6.860	(1.166)	(17.00)
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)	34.387	34.383	0.004	0.01	31.243	32.038	(0.795)	(2.48)
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	33.826	37.996	(4.170)	(10.97)	32.275	47.709	(15.434)	(32.35)
40 TOTAL COST OF THERM SOLD (11/27)	15.743	34.445	(18.702)	(54.30)	18.719	31.973	(13.254)	(41.45)
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)	15.128	33.830	(18.702)	(55.28)	18.104	31.358	(13.254)	(42.27)
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)	15.20409	34.00016	(18.796)	(55.28)	18.19506	31.51573	(13.321)	(42.27)
45 PGA FACTOR ROUNDED TO NEAREST .001	15.204	34.000	(18.796)	(55.28)	18.195	31.516	(13.321)	(42.27)

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: AUGUST 1999

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (\$ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	2,504,940	7,141.13	0.285
2 No Notice Commodity Adjustment - System Supply	(9,660)	(34.68)	0.359
3 Commodity Pipeline - Scheduled FTS - End Users	25,580	91.83	0.359
4 Commodity Pipeline - Scheduled FTS - OSSS	194,420	697.97	0.359
5 Commodity Pipeline - Scheduled PTS - End Users	0	0.00	0.000
6 Commodity Pipeline - GRI Adjustment	0	0.00	0.000
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	2,715,280	7,896.25	0.291
SWING SERVICE			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	13,210	7,762.20	58.760
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	13,210	7,762.20	58.760
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS - System Supply	2,543,820	675,774.22	26.565
18 Commodity Other - Scheduled FTS - OSSS	194,420	52,447.46	26.976
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	(12,825.50)	0.000
21 Imbalance Cashout - Other Shippers	0	(5,314.22)	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Commodity Other - System Supply - June Adjustment	0	0.00	0.000
24 TOTAL COMMODITY (Other)	2,738,240	710,081.96	25.932
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	4,100,780	217,794.97	5.311
26 Demand (Pipeline) Entitlement to End-Users	25,580	767.40	3.000
27 Demand (Pipeline) Entitlement to OSSS	194,420	0.00	0.000
28 Other - GRI Adjustment	0	0.00	0.000
29 Other	0	0.00	0.000
30 Other	0	0.00	0.000
31 Other	0	0.00	0.000
32 TOTAL DEMAND	4,320,780	218,562.37	5.058
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: JANUARY 1999 THROUGH DECEMBER 1999
CURRENT MONTH: AUGUST 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	31368	10	112,182.74	0.00	1,829.00	0.00	0.00	110,353.74	0.00
2	FGT	31358	11	108,208.63	0.00	0.00	0.00	0.00	108,208.63	0.00
3	FGT	31648	12	5,895.24	5,895.24	0.00	0.00	0.00	0.00	0.00
4	FGT	31638	13	2,035.69	2,035.69	0.00	0.00	0.00	0.00	0.00
5	FGT	31647	14	(34.68)	(34.68)	0.00	0.00	0.00	0.00	0.00
6	FGT	31837	15	7,762.20	0.00	0.00	7,762.20	0.00	0.00	0.00
7	FGT	CK625300603	16	(12,825.50)	0.00	0.00	0.00	(12,825.50)	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			20		0.00	0.00	0.00		0.00	0.00
12			21		0.00	0.00	0.00		0.00	0.00
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
TOTAL				946,131.78	7,896.25	1,829.00	7,762.20	710,081.96	218,562.37	0.00

FOR THE PERIOD OF: JANUARY 1999 Through DECEMBER 1999

	CURRENT MONTH:		AUGUST 1999		PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
TRUE-UP CALCULATION									
1 PURCHASED GAS COST (Sch. A-1 Line 4)	710,082	760,752	50,670	6.66	6,035,366	11,002,967	4,967,601	45.15	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	236,050	135,742	(100,308)	(73.90)	3,168,355	(1,447,082)	(4,615,437)	318.95	
3 TOTAL	946,132	896,494	(49,638)	(5.54)	9,203,721	9,555,885	352,164	3.69	
4 FUEL REVENUES (NET OF REVENUE TAX)	977,628	894,712	(82,916)	(9.27)	9,690,089	9,530,275	(159,814)	(1.68)	
5 TRUE-UP (COLLECTED) OR REFUNDED	22,192	22,192	0	0.00	177,536	177,536	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	999,820	916,904	(82,916)	(9.04)	9,867,625	9,707,811	(159,814)	(1.65)	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	53,688	20,410	(33,278)	(163.05)	663,904	151,926	(511,978)	(336.99)	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	2,417	0	(2,417)	0.00	8,238	0	(8,238)	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	541,006	242,477	(298,529)	(123.12)	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	(177,536)	(177,536)	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)	574,919	240,695	(334,224)	(138.86)	574,919	240,695	(334,224)	(138.86)	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	541,006	242,477	(298,529)	(123.12)	* 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)	572,502	240,695	(331,807)	(137.85)					
14 TOTAL (12+13)	1,113,508	483,172	(630,336)	(130.46)					
15 AVERAGE (50% OF 14)	556,754	241,586	(315,168)	(130.46)					
16 INTEREST RATE - FIRST DAY OF MONTH	5.1000%	0.0000%	...	...			
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.3200%	0.0000%	...	...			
18 TOTAL (16+17)	10.4200%	0.0000%	...	...			
19 AVERAGE (50% OF 18)	5.2100%	0.0000%	...	...			
20 MONTHLY AVERAGE (19/12 Months)	0.434%	0.000%	...	...			
21 INTEREST PROVISION (15x20)	2,417	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
AUGUST 1999

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST			OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE	DEMAND COST		
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		
22	MAY 99		SYS SUPPLY	N/A					N/A	N/A		
23	MAY 99		SYS SUPPLY	N/A					N/A	N/A		
24	MAY 99		SYS SUPPLY	N/A					N/A	N/A		
25	MAY 99		SYS SUPPLY	N/A					N/A	N/A		
26	JUN 99		SYS SUPPLY	N/A					N/A	N/A		
27	JUN 99		SYS SUPPLY	N/A					N/A	N/A		
28	JUN 99		SYS SUPPLY	N/A					N/A	N/A		
29	JUN 99		SYS SUPPLY	N/A					N/A	N/A		
30	JUL 99		SYS SUPPLY	N/A					N/A	N/A		
31	JUL 99		SYS SUPPLY	N/A					N/A	N/A		
32	JUL 99		SYS SUPPLY	N/A					N/A	N/A		
33	JUL 99		SYS SUPPLY	N/A					N/A	N/A		
34	AUG 99		SYS SUPPLY	N/A					N/A	N/A		
35	AUG 99		SYS SUPPLY	N/A					N/A	N/A		
36	AUG 99		SYS SUPPLY	N/A					N/A	N/A		
37	AUG 99		SYS SUPPLY	N/A					N/A	N/A		
38	AUG 99		SYS SUPPLY	N/A					N/A	N/A		
39	AUG 99		SYS SUPPLY	N/A					N/A	N/A		
TOTAL					28,034,960	1,410,170	29,445,130	6,035,366.00	0	0	0	20.50

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FOR THE PERIOD: JANUARY 1999 THROUGH DECEMBER 1999
 MONTH: AUGUST 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							
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12							
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43							
TOTAL		8,973	8,708	278,220	269,934		
WEIGHTED AVERAGE						\$2.6174	\$2.6978

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 FG'S FUEL RETENTION.

FOR THE PERIOD OF: JANUARY 1999 Through DECEMBER 1999

		CURRENT MONTH:		AUGUST 1999		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11 & 12)	458,983	461,610	2,627	0.57	7,427,565	7,014,310	(413,255)	(5.89)
OUTDOOR LIGHTING	(21)	51	170	119	70.00	615	1,320	705	53.41
RESIDENTIAL	(31 & 32)	467,653	441,120	(26,533)	(6.01)	6,525,433	6,701,100	175,667	2.62
LARGE VOLUME	(51)	1,528,967	1,524,270	(4,697)	(0.31)	14,204,160	14,619,370	415,210	2.84
FIRM TRANSPORT	(91)	290,672	38,010	(252,662)	(664.73)	896,526	270,430	(626,096)	(231.52)
TOTAL FIRM		2,746,326	2,465,180	(281,146)	(11.40)	29,054,299	28,606,530	(447,769)	(1.57)
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	139,132	175,540	36,408	20.74	1,387,872	1,442,850	54,978	3.81
INTERRUPTIBLE TRANSPORT	(92)	248,631	248,610	(21)	(0.01)	1,896,490	1,973,450	76,960	3.90
LARGE VOLUME INTERRUPTIBLE	(93)	2,697,685	2,348,830	(348,855)	(14.85)	15,473,823	13,493,970	(1,979,853)	(14.67)
OFF SYSTEM SALES SERVICE	(95)	194,420	0	(194,420)	0.00	1,410,170	0	(1,410,170)	0.00
TOTAL INTERRUPTIBLE		3,279,868	2,772,980	(506,888)	(18.28)	20,168,355	16,910,270	(3,258,085)	(19.27)
TOTAL THERM SALES		6,026,194	5,238,160	(788,034)	(15.04)	49,222,654	45,516,800	(3,705,854)	(8.14)
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
GENERAL SERVICE	(11 & 12)	2,796	2,921	125	4.28	2,815	2,890	75	2.60
OUTDOOR LIGHTING	(21)	0	5	5	100.00	0	5	5	100.00
RESIDENTIAL	(31 & 32)	33,938	33,675	(263)	(0.78)	34,039	33,505	(534)	(1.59)
LARGE VOLUME	(51)	893	854	(39)	(4.57)	875	876	1	0.11
FIRM TRANSPORT	(91)	7	1	(6)	(600.00)	3	1	(2)	0.00
TOTAL FIRM		37,634	37,456	(178)	(0.48)	37,732	37,277	(455)	(1.22)
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
INTERRUPTIBLE	(61)	8	9	1	11.11	9	9	0	0.00
INTERRUPTIBLE TRANSPORT	(92)	7	6	(1)	(16.67)	7	6	(1)	(16.67)
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)	18	16	(2)	(12.50)
TOTAL CUSTOMERS		37,651	37,472	(179)	(0.48)	37,750	37,293	(457)	(1.23)
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11 & 12)	164	158	(6)	(3.80)	2,639	2,427	(212)	(8.74)
OUTDOOR LIGHTING	(21)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
RESIDENTIAL	(31 & 32)	14	13	(1)	(7.69)	192	200	8	4.00
LARGE VOLUME	(51)	1,712	1,785	73	4.09	16,233	16,689	456	2.73
FIRM TRANSPORT	(91)	41,525	38,010	(3,515)	(9.25)	298,842	270,430	(28,412)	(10.51)
INTERRUPTIBLE	(61)	17,392	19,504	2,112	10.83	154,208	160,317	6,109	3.81
INTERRUPTIBLE TRANSPORT	(92)	35,519	41,435	5,916	14.28	270,927	328,908	57,981	17.63
LARGE VOLUME INTERRUPTIBLE	(93)	2,697,685	2,348,830	(348,855)	(14.85)	15,473,823	13,493,970	(1,979,853)	(14.67)
OFF SYSTEM SALES SERVICE	(95)	194,420	0	(194,420)	0.00	1,410,170	0	(1,410,170)	0.00

ACTUAL FOR THE PERIOD OF: JANUARY 1999 Through DECEMBER 1999

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
WEST PALM BEACH:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED = AVERAGE BTU CONTENT CCF PURCHASED	1.0590	1.0589	1.0628	1.0610	1.0556	1.0494	1.0483	1.0457				
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	1.07	1.06	1.06	1.06	0	0	0	0
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED = AVERAGE BTU CONTENT CCF PURCHASED	1.0585	1.0599	1.0625	1.0607	1.0549	1.0489	1.0482	1.0453				
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	1.07	1.07	1.07	1.06	0	0	0	0

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

DATE	08/31/99
DUPLICATE	09/10/99
INVOICE NO.	31368
TOTAL AMOUNT DUE	\$112,182.74

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
 Account # [REDACTED]
 ABA # [REDACTED]

REDACTED

CONTRACT: 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT JAMES CRAMER
 TYPE: FIRM TRANSPORTATION DUNS NO: 006924427 AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

RECEIPTS RI NO.	DRN NO.	DELIVERIES		PROD MONTH	TC	RC	RATES		DTSC	NET	VOLUMES OTH DRY	AMOUNT
		POJ NO.	DRN NO.				BASE	SURCHARGES				
RESERVATION CHARGE												
NO NOTICE RESERVATION CHARGE												
				08/99	A	RES	0.3687	0.0076		0.3763	293,260	\$110,353.74
				08/99	A	MNR	0.0590			0.0590	31,000	\$1,829.00
TOTAL FOR CONTRACT 5009 FOR MONTH OF 08/99.											324,260	\$112,182.74
*** END OF INVOICE 31368 ***												

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

DATE	08/31/99
DUE	09/10/99
INVOICE NO.	J1358
TOTAL AMOUNT DUE	\$108,208.63

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 # [REDACTED]
 ABA # [REDACTED]

REDACTED

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

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES OTH DRY	AMOUNT	
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	OTSC			NET
					08/99	A	RES	0.7719	0.0076		0.7795	138,818	\$108,208.63
TOTAL FOR CONTRACT 3624 FOR MONTH OF 08/99.												138,818	\$108,208.63

*** END OF INVOICE 31358 ***

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

DATE	09/10/99
DUE	09/20/99
INVOICE NO.	31648
TOTAL AMOUNT DUE	\$5,895.24

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 # [REDACTED]
 ABA # [REDACTED]

REDACTED

CONTRACT: 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT JAMES CRAMER
 TYPE: FIRM TRANSPORTATION DUNS NO: 006924427 AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

POI NO.	RECEIPTS		DELIVERIES		PROO MONTH	TC	RC	RATES			VOLUMES OTH DRY	AMOUNT	
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DTSC			NET
Usage Charge			16103	3154	08/99	A	COM	0.0312	0.0047		0.0359	16,003	\$574.51
Usage Charge			16104	28645	08/99	A	COM	0.0312	0.0047		0.0359	14,836	\$532.61
Usage Charge			16105	3158	08/99	A	COM	0.0312	0.0047		0.0359	20,248	\$726.90
Usage Charge			16106	28456	08/99	A	COM	0.0312	0.0047		0.0359	5,658	\$203.12
Usage Charge			16107	3161	08/99	A	COM	0.0312	0.0047		0.0359	21,458	\$770.34
Usage Charge			16108	3163	08/99	A	COM	0.0312	0.0047		0.0359	17,763	\$637.69
Usage Charge			16109	3165	08/99	A	COM	0.0312	0.0047		0.0359	36,343	\$1,304.71
Usage Charge			16156	3262	08/99	A	COM	0.0312	0.0047		0.0359	2,263	\$81.24
Usage Charge			16157	3261	08/99	A	COM	0.0312	0.0047		0.0359	2,232	\$80.13
Usage Charge			16158	3277	08/99	A	COM	0.0312	0.0047		0.0359	7,967	\$286.02
Usage Charge			16273	3214	08/99	A	COM	0.0312	0.0047		0.0359	19,442	\$697.97
TOTAL FOR CONTRACT 5009 FOR MONTH OF 08/99.												164,213	\$5,895.24

12

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 31648 ***

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

DATE	09/10/99
DUE	09/20/99
INVOICE NO.	31638
TOTAL AMOUNT DUE	\$2,035.69

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,
 Account # [REDACTED]
 ABA # [REDACTED]

REDACTED

CONTRACT: 3624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT JAMES CRAMER
 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
Usage Charge		16103	3154	08/99	A	COM	0.0141	0.0047		0.0188	8,750	\$164.50
Usage Charge		16104	28645	08/99	A	COM	0.0141	0.0047		0.0188	13,323	\$250.47
Usage Charge		16105	3158	08/99	A	COM	0.0141	0.0047		0.0188	15,001	\$282.02
Usage Charge		16106	28456	08/99	A	COM	0.0141	0.0047		0.0188	24,800	\$466.24
Usage Charge		16107	3161	08/99	A	COM	0.0141	0.0047		0.0188	8,742	\$164.35
Usage Charge		16108	3163	08/99	A	COM	0.0141	0.0047		0.0188	837	\$15.74
Usage Charge		16109	3165	08/99	A	COM	0.0141	0.0047		0.0188	8,990	\$169.01
Usage Charge		16156	3262	08/99	A	COM	0.0141	0.0047		0.0188	7,037	\$132.30
Usage Charge		16157	3261	08/99	A	COM	0.0141	0.0047		0.0188	7,068	\$132.88
Usage Charge		16158	3277	08/99	A	COM	0.0141	0.0047		0.0188	13,733	\$258.18
TOTAL FOR CONTRACT 3624 FOR MONTH OF 08/99.											108,281	\$2,035.69

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 31638 ***

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

DATE	09/10/99	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 # [REDACTED] ABA # [REDACTED]
DUE	09/20/99		
INVOICE NO.	31647		
TOTAL AMOUNT DUE	(\$34.68)		

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 ORY	AMOUNT	
		POI NO.	DRN No.				BASE	SURCHARGES	DTSC			NET
No Notice												
				08/99	A	COM	0.0312	0.0047		0.0359	(966)	(\$34.68)
TOTAL FOR CONTRACT 5002 FOR MONTH OF 08/99.											(966) (\$34.68)	

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 31647 ***

14

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

DATE	09/10/99
DUE	09/20/99
INVOICE NO.	31837
TOTAL AMOUNT DUE	\$7,762.20

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
 Account # [REDACTED]
 ABA # [REDACTED]

REDACTED

CONTRACT: 5002 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT HEIDI MASSIN
 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			VOLUMES OTH DRY	AMOUNT	
	DRM No.		POI NO.	DRM No.				BASE	SURCHARGES	DTSC			NET
					08/99		OAD	5.8637	0.0123		5.8760	1.321	\$7,762.20
TOTAL FOR CONTRACT 5002 FOR MONTH OF 08/99.												1.321	\$7,762.20

OVERAGE ALERT DAY CHARGE ON 08/09/99.

*** END OF INVOICE 31837 ***

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

08/16/1999

PAGE 1 OF 1

VENDOR NO: 4084

REMITTANCE STATEMENT

VOUCHER NO.	INVOICE DATE	INVOICE NO.	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
9908000007 6/99 IMBALANCE	08/10/1999	LINDLEY CASH OUT		12,825.50		12,825.50
				TOTAL		12,825.50

SPECIAL INSTRUCTIONS:

CALL HEIDI MASSIN X36879 FOR PICK UP

DETACH AND RETAIN THIS STUB FOR YOUR RECORDS. CHECK # 0625300603 ATTACHED BELOW

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

No. 0625300603

08/16/1999

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

*****\$12,825.50

NOT VALID AFTER 1 YEAR

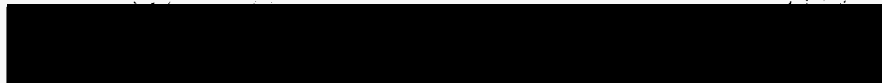
twelve thousand eight hundred twenty five and 50/100 Dollars

M. Massin

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

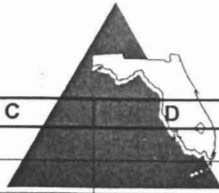
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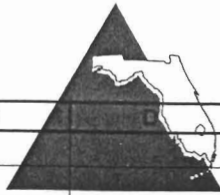
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**Florida
Public
Utilities
Company**

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8	<u>INVOICE</u>							
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10					Date:	August 24, 1999		
11					Due Date:	September 3, 1999		
12								
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16								
17								
18	INVOICE NUMBER		12112859GS76					
19								
20			FPUC					
21		<u>Description</u>	<u>Contract</u>	<u>Basis</u>	<u>Units</u>	<u>Price *</u>	<u>Amount</u>	
22								
23	Imbalance Gas - July 1999 - DRN 157738		3624	MMBtu				
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25	Totals							
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36	Mail Payment to:			Wire transfer payment to:				
37								
38	Florida Public Utilities Company			SunBank/South Florida, NA				
39	Attention: Christopher M. Snyder			501 East Los Olas Boulevard				
40	Post Office Box 3395			Ft. Lauderdale, Florida 33301				
41	West Palm Beach, Florida 33402-3395			ABA # [REDACTED]				
42				For the credit of Florida Public Utilities Company				
43				General Account No. [REDACTED]				
44								
45	Please enclose one copy of this invoice with check payment				REDACTED			
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49	Post Office Box 3395 • West Palm Beach, Florida 33402-3395 • (561) 838-1723 • Fax (561) 838-1713							



**Florida
Public
Utilities
Company**

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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 [REDACTED]				
47				For the credit of Florida Public Utilities Company				
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