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RECORDS AND REPORTING

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October 20, 1999

**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

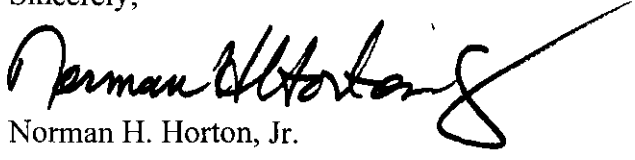
Dear Ms. Bayo:

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.

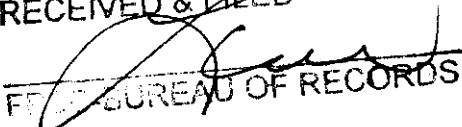
Sincerely,



Norman H. Horton, Jr.

NHH:amb  
Enclosures

cc: Mr. George Bachman  
Parties of Record

RECEIVED & FILED  
  
FLORIDA BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

12896 OCT 20 99

FPSC RECORDS/REPORTING

## BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

Docket No. 990003-GU  
 Filed: October 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 September, 1999.

In support thereof, FPU states:

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

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

12896 OCT 20 99

FPCD-REGISTRATION/REPORTING

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


3. An unedited version of FPU's PGA filing for the month of September, 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 October, 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 October, 1999 upon the following:

Cochran Keating, Esq.\*  
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Florida Public Service Commission  
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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.

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 990003-GU

Justification for Confidentiality of September 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) (1,3)
A-3	6A 6B	1-41 1- 3	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	1-23	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 September 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.

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF: JANUARY 1999 Through DECEMBER 1999

COST OF GAS PURCHASED	CURRENT MONTH:				SEPTEMBER 1999				PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE					
			AMOUNT	%			AMOUNT	%				
1 COMMODITY (Pipeline)	7,839	6,328	1,511	23.88	78,120	66,470	11,650	17.53				
2 NO NOTICE SERVICE	1,770	1,770	0	0.00	36,652	36,652	0	0.00				
3 SWING SERVICE	0	0	0	0.00	7,762	0	7,762	0.00				
4 COMMODITY (Other)	768,800	1,019,037	(250,237)	(24.56)	6,804,166	12,022,004	(5,217,838)	(43.40)				
5 DEMAND	211,512	214,755	(3,243)	(1.51)	3,266,942	3,349,066	(82,124)	(2.45)				
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)	989,921	1,241,890	(251,969)	(20.29)	10,193,642	15,474,192	(5,280,550)	(34.12)				
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13 COMPANY USE	3,529	2,009	1,520	75.66	20,861	27,619	(6,758)	(24.47)				
14 TOTAL THERM SALES	1,063,970	1,095,184	(31,214)	(2.85)	10,754,059	10,625,459	128,600	1.21				
<b>THERMS PURCHASED</b>												
15 COMMODITY (Pipeline)	2,684,200	2,824,040	(139,840)	(4.95)	33,289,790	32,656,670	633,120	1.94				
16 NO NOTICE SERVICE	300,000	300,000	0	0.00	6,212,000	6,212,000	0	0.00				
17 SWING SERVICE	0	0	0	0.00	13,210	0	13,210	0.00				
18 COMMODITY (Other)	2,627,750	2,824,040	(196,290)	(6.95)	32,072,880	32,651,010	(578,130)	(1.77)				
19 DEMAND	4,181,400	3,431,400	750,000	21.86	57,846,140	49,123,140	8,723,000	17.76				
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)	2,627,750	2,824,040	(196,290)	(6.95)	32,086,090	32,651,010	(564,920)	(1.73)				
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26 COMPANY USE	9,214	5,080	4,134	81.38	62,915	58,760	4,155	7.07				
27 TOTAL THERM SALES (24-26 Estimated Only)	6,007,357	2,818,960	3,188,397	113.11	55,175,778	32,592,250	22,583,528	69.29				
<b>CENTS PER THERM</b>												
28 COMMODITY (Pipeline) (1/15)	0.292	0.224	0.068	30.36	0.235	0.204	0.031	15.20				
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	58.759	0.000	58.759	0.00				
31 COMMODITY (Other) (4/18)	29.257	36.084	(6.827)	(18.92)	21.215	36.820	(15.605)	(42.38)				
32 DEMAND (5/19)	5.058	6.259	(1.201)	(19.19)	5.648	6.818	(1.170)	(17.16)				
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)	37.672	43.976	(6.304)	(14.34)	31.770	47.393	(15.623)	(32.96)				
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)	38.300	39.547	(1.247)	(3.15)	33.157	47.003	(13.846)	(29.46)				
40 TOTAL COST OF THERM SOLD (11/27)	16.478	44.055	(27.577)	(62.60)	18.475	47.478	(29.003)	(61.09)				
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)	15.863	43.440	(27.577)	(63.48)	17.860	46.863	(29.003)	(61.89)				
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)	15.94279	43.65850	(27.716)	(63.48)	17.94984	47.09872	(29.149)	(61.89)				
45 PGA FACTOR ROUNDED TO NEAREST .001	15.943	43.659	(27.716)	(63.48)	17.950	47.099	(29.149)	(61.89)				

**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:		SEPTEMBER 1999		PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	7,839	6,328	1,511	23.88	78,120	76,609	1,511	1.97
2 NO NOTICE SERVICE	1,770	1,770	0	0.00	36,652	36,652	0	0.00
3 SWING SERVICE	0	0	0	0.00	7,762	7,762	0	0.00
4 COMMODITY (Other)	768,800	1,019,037	(250,237)	(24.56)	6,804,166	7,054,403	(250,237)	(3.55)
5 DEMAND	211,512	214,755	(3,243)	(1.51)	3,266,942	3,270,185	(3,243)	(0.10)
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)	989,921	1,241,890	(251,969)	(20.29)	10,193,642	10,445,611	(251,969)	(2.41)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	3,529	2,009	1,520	75.66	20,861	19,341	1,520	7.86
14 TOTAL THERM SALES	1,063,970	1,095,184	(31,214)	(2.85)	10,754,059	10,785,273	(31,214)	(0.29)
<b>THERMS PURCHASED</b>								
15 COMMODITY (Pipeline)	2,684,200	2,824,040	(139,840)	(4.95)	33,289,790	33,429,630	(139,840)	(0.42)
16 NO NOTICE SERVICE	300,000	300,000	0	0.00	6,212,000	6,212,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	13,210	13,210	0	0.00
18 COMMODITY (Other)	2,627,750	2,824,040	(196,290)	(6.95)	32,072,880	32,269,170	(196,290)	(0.61)
19 DEMAND	4,181,400	3,431,400	750,000	21.86	57,846,140	57,096,140	750,000	1.31
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)	2,627,750	2,824,040	(196,290)	(6.95)	32,086,090	32,282,380	(196,290)	(0.61)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	9,214	5,080	4,134	81.38	62,915	58,781	4,134	7.03
27 TOTAL THERM SALES (24-26 Estimated Only)	6,007,357	2,818,960	3,188,397	113.11	55,175,778	51,987,381	3,188,397	6.13
<b>CENTS PER THERM</b>								
28 COMMODITY (Pipeline) (1/15)	0.292	0.224	0.068	30.36	0.235	0.229	0.006	2.62
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	58.759	58.759	0.000	0.00
31 COMMODITY (Other) (4/18)	29.257	36.084	(6.827)	(18.92)	21.215	21.861	(0.646)	(2.96)
32 DEMAND (5/19)	5.058	6.259	(1.201)	(19.19)	5.648	5.728	(0.080)	(1.40)
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)	37.672	43.976	(6.304)	(14.34)	31.770	32.357	(0.587)	(1.81)
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)	38.300	39.547	(1.247)	(3.15)	33.157	32.903	0.254	0.77
40 TOTAL COST OF THERM SOLD (11/27)	16.478	44.055	(27.577)	(62.60)	18.475	20.093	(1.618)	(8.05)
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)	15.863	43.440	(27.577)	(63.48)	17.860	19.478	(1.618)	(8.31)
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)	15.94279	43.65850	(27.716)	(63.48)	17.94984	19.57597	(1.626)	(8.31)
45 PGA FACTOR ROUNDED TO NEAREST .001	15.943	43.659	(27.716)	(63.48)	17.950	19.576	(1.626)	(8.31)



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)	7,839	6,328	1,511	23.88	78,120	76,609	1,511	1.97
2 NO NOTICE SERVICE	1,770	1,770	0	0.00	36,652	36,652	0	0.00
3 SWING SERVICE	0	0	0	0.00	7,762	7,762	0	0.00
4 COMMODITY (Other)	768,800	1,019,037	(250,237)	(24.56)	6,804,166	7,054,403	(250,237)	(3.55)
5 DEMAND	211,512	214,755	(3,243)	(1.51)	3,266,942	3,270,185	(3,243)	(0.10)
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	(144,697)	144,697	(100.00)	0	(144,697)	144,697	(100.00)
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	989,921	1,097,193	(107,272)	(9.78)	10,193,642	10,300,914	(107,272)	(1.04)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	3,529	2,009	1,520	75.66	20,861	19,341	1,520	7.86
14 TOTAL THERM SALES	1,063,970	1,095,184	(31,214)	(2.85)	10,754,059	10,785,273	(31,214)	(0.29)
<b>THERMS PURCHASED</b>								
15 COMMODITY (Pipeline)	2,684,200	2,824,040	(139,840)	(4.95)	33,289,790	33,429,630	(139,840)	(0.42)
16 NO NOTICE SERVICE	300,000	300,000	0	0.00	6,212,000	6,212,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	13,210	13,210	0	0.00
18 COMMODITY (Other)	2,627,750	2,824,040	(196,290)	(6.95)	32,072,880	32,269,170	(196,290)	(0.61)
19 DEMAND	4,181,400	3,431,400	750,000	21.86	57,846,140	57,096,140	750,000	1.31
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)	2,627,750	2,824,040	(196,290)	(6.95)	32,086,090	32,282,380	(196,290)	(0.61)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	9,214	5,080	4,134	81.38	62,915	58,781	4,134	7.03
27 TOTAL THERM SALES (24-26 Estimated Only)	6,007,357	2,818,960	3,188,397	113.11	55,175,778	51,987,381	3,188,397	6.13
<b>CENTS PER THERM</b>								
28 COMMODITY (Pipeline) (1/15)	0.292	0.224	0.068	30.36	0.235	0.229	0.006	2.62
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	58.759	58.759	0.000	0.00
31 COMMODITY (Other) (4/18)	29.257	36.084	(6.827)	(18.92)	21.215	21.861	(0.646)	(2.96)
32 DEMAND (5/19)	5.058	6.259	(1.201)	(19.19)	5.648	5.728	(0.080)	(1.40)
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)	37.672	38.852	(1.180)	(3.04)	31.770	31.909	(0.139)	(0.44)
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	38.300	39.547	(1.247)	(3.15)	33.157	32.903	0.254	0.77
40 TOTAL COST OF THERM SOLD (11/27)	16.478	38.922	(22.444)	(57.66)	18.475	19.814	(1.339)	(6.76)
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)	15.863	38.307	(22.444)	(58.59)	17.860	19.199	(1.339)	(6.97)
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)	15.94279	38.49968	(22.557)	(58.59)	17.94984	19.29557	(1.346)	(6.97)
45 PGA FACTOR ROUNDED TO NEAREST .001	15.943	38.500	(22.557)	(58.59)	17.950	19.296	(1.346)	(6.98)

**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: SEPTEMBER 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	2,505,990	7,199.68	0.287
2 No Notice Commodity Adjustment - System Supply	(17,240)	(61.89)	0.359
3 Commodity Pipeline - Scheduled FTS - End Users	17,200	61.75	0.359
4 Commodity Pipeline - Scheduled FTS - OSSS	178,250	639.92	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)	2,684,200	7,839.46	0.292
<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	2,449,500	735,569.98	30.029
18 Commodity Other - Scheduled FTS - OSSS	178,250	52,333.01	29.359
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	(19,103.10)	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)	2,627,750	768,799.89	29.257
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement to System Supply	3,985,950	211,081.97	5.296
26 Demand (Pipeline) Entitlement to End-Users	17,200	430.00	2.500
27 Demand (Pipeline) Entitlement to OSSS	178,250	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	4,181,400	211,511.97	5.058
<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: SEPTEMBER 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	31907	10	108,563.94	0.00	1,770.00	0.00	0.00	106,793.94	0.00
2	FGT	31987	11	104,718.03	0.00	0.00	0.00	0.00	104,718.03	0.00
3	FGT	32176	12	5,925.88	5,925.88	0.00	0.00	0.00	0.00	0.00
4	FGT	32166	13	1,975.47	1,975.47	0.00	0.00	0.00	0.00	0.00
5	FGT	32175	14	(61.89)	(61.89)	0.00	0.00	0.00	0.00	0.00
6	FGT	CK 625001531	15	(19,103.10)	0.00	0.00	0.00	(19,103.10)	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										
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21										
22										
23										
24										
25										
<b>TOTAL</b>				<b>989,921.32</b>	<b>7,839.46</b>	<b>1,770.00</b>	<b>0.00</b>	<b>768,799.89</b>	<b>211,511.97</b>	<b>0.00</b>

FOR THE PERIOD OF: JANUARY 1999 Through DECEMBER 1999

	CURRENT MONTH:		SEPTEMBER 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)	768,800	1,019,037	250,237	24.56	6,804,166	7,054,403	250,237	3.55	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	221,121	78,156	(142,965)	(182.92)	3,389,476	3,246,511	(142,965)	(4.40)	
3 TOTAL	989,921	1,097,193	107,272	9.78	10,193,642	10,300,914	107,272	1.04	
4 FUEL REVENUES (NET OF REVENUE TAX)	1,063,970	1,095,184	31,214	2.85	10,754,059	10,785,273	31,214	0.29	
5 TRUE-UP (COLLECTED) OR REFUNDED	22,192	22,192	0	0.00	199,728	199,728	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,086,162	1,117,376	31,214	2.79	10,953,787	10,985,001	31,214	0.28	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	96,241	20,183	(76,058)	(376.84)	760,145	684,087	(76,058)	(11.12)	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	2,708	2,267	(441)	0.00	10,946	10,505	(441)	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	574,919	574,919	0	0.00	80,313	80,313	0	0.00	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(22,192)	(22,192)	0	0.00	(199,728)	(199,728)	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)	651,676	575,177	(76,499)	(13.30)	651,676	575,177	(76,499)	(13.30)	
<b>INTEREST PROVISION</b>									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	574,919	574,919	0	0.00	* 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)	648,968	572,910	(76,058)	(13.28)					
14 TOTAL (12+13)	1,223,887	1,147,829	(76,058)	(6.63)					
15 AVERAGE (50% OF 14)	611,944	573,915	(38,029)	(6.63)					
16 INTEREST RATE - FIRST DAY OF MONTH	5.3200%	0.0000%	...	...					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.3000%	0.0000%	...	...					
18 TOTAL (16+17)	10.6200%	0.0000%	...	...					
19 AVERAGE (50% OF 18)	5.3100%	0.0000%	...	...					
20 MONTHLY AVERAGE (19/12 Months)	0.443%	0.000%	...	...					
21 INTEREST PROVISION (15x20)	2,708	2,267	...	...					

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  
SEPTEMBER 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		
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		
40	SEP 99		SYS SUPPLY	N/A					N/A	N/A		
41	SEP 99		SYS SUPPLY	N/A					N/A	N/A		
<b>TOTAL</b>					30,203,920	1,588,420	31,792,340	6,747,198.00	0	0	0	21.22



## FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
 FOR THE PERIOD: JANUARY 1999 THROUGH DECEMBER 1999  
 MONTH: SEPTEMBER 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								
14								
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	<b>TOTAL</b>	9,221	8,951	276,664	268,423				
				<b>WEIGHTED AVERAGE</b>			<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center;">\$2.8479</td> <td style="width: 50%; text-align: center;">\$2.9353</td> </tr> </table>	\$2.8479	\$2.9353
\$2.8479	\$2.9353								

**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:		SEPTEMBER 1999		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>THERM SALES (FIRM)</b>									
GENERAL SERVICE	(11 & 12)	604,930	519,880	(85,050)	(16.36)	8,032,495	7,534,190	(498,305)	(6.61)
OUTDOOR LIGHTING	(21)	50	170	120	70.59	665	1,490	825	55.37
RESIDENTIAL	(31 & 32)	486,300	465,910	(20,390)	(4.38)	7,011,733	7,167,010	155,277	2.17
LARGE VOLUME	(51)	1,433,358	1,647,730	214,372	13.01	15,637,518	16,267,100	629,582	3.87
FIRM TRANSPORT	(91)	253,158	37,310	(215,848)	(578.53)	1,149,684	307,740	(841,944)	(273.59)
<b>TOTAL FIRM</b>		<b>2,777,796</b>	<b>2,671,000</b>	<b>(106,796)</b>	<b>(4.00)</b>	<b>31,832,095</b>	<b>31,277,530</b>	<b>(554,565)</b>	<b>(1.77)</b>
<b>THERM SALES (INTERRUPTIBLE)</b>									
INTERRUPTIBLE	(61)	138,695	185,270	46,575	25.14	1,526,567	1,628,120	101,553	6.24
INTERRUPTIBLE TRANSPORT	(92)	235,658	197,780	(37,878)	(19.15)	2,132,148	2,171,230	39,082	1.80
LARGE VOLUME INTERRUPTIBLE	(93)	2,689,977	2,165,170	(524,807)	(24.24)	18,163,800	15,659,140	(2,504,660)	(15.99)
OFF SYSTEM SALES SERVICE	(95)	178,250	0	(178,250)	0.00	1,588,420	0	(1,588,420)	0.00
<b>TOTAL INTERRUPTIBLE</b>		<b>3,242,580</b>	<b>2,548,220</b>	<b>(694,360)</b>	<b>(27.25)</b>	<b>23,410,935</b>	<b>19,458,490</b>	<b>(3,952,445)</b>	<b>(20.31)</b>
<b>TOTAL THERM SALES</b>		<b>6,020,376</b>	<b>5,219,220</b>	<b>(801,156)</b>	<b>(15.35)</b>	<b>55,243,030</b>	<b>50,736,020</b>	<b>(4,507,010)</b>	<b>(8.88)</b>
<b>NUMBER OF CUSTOMERS (FIRM)</b>		<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>							
GENERAL SERVICE	(11 & 12)	2,792	2,933	141	4.81	2,813	2,895	82	2.83
OUTDOOR LIGHTING	(21)	0	5	5	100.00	0	5	5	100.00
RESIDENTIAL	(31 & 32)	33,918	32,565	(1,353)	(4.15)	34,025	33,401	(624)	(1.87)
LARGE VOLUME	(51)	901	856	(45)	(5.26)	878	873	(5)	(0.57)
FIRM TRANSPORT	(91)	7	1	(6)	(600.00)	3	1	(2)	0.00
<b>TOTAL FIRM</b>		<b>37,618</b>	<b>36,360</b>	<b>(1,258)</b>	<b>(3.46)</b>	<b>37,719</b>	<b>37,175</b>	<b>(544)</b>	<b>(1.46)</b>
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>		<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>							
INTERRUPTIBLE	(61)	8	9	1	11.11	8	9	1	11.11
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
<b>TOTAL INTERRUPTIBLE</b>		<b>17</b>	<b>16</b>	<b>(1)</b>	<b>(6.25)</b>	<b>17</b>	<b>16</b>	<b>(1)</b>	<b>(6.25)</b>
<b>TOTAL CUSTOMERS</b>		<b>37,635</b>	<b>36,376</b>	<b>(1,259)</b>	<b>(3.46)</b>	<b>37,736</b>	<b>37,191</b>	<b>(545)</b>	<b>(1.47)</b>
<b>THERM USE PER CUSTOMER</b>									
GENERAL SERVICE	(11 & 12)	217	177	(40)	(22.60)	2,855	2,602	(253)	(9.72)
OUTDOOR LIGHTING	(21)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
RESIDENTIAL	(31 & 32)	14	14	0	0.00	206	215	9	4.19
LARGE VOLUME	(51)	1,591	1,925	334	17.35	17,810	18,634	824	4.42
FIRM TRANSPORT	(91)	36,165	37,310	1,145	3.07	383,228	307,740	(75,488)	(24.53)
INTERRUPTIBLE	(61)	17,337	20,586	3,249	15.78	190,821	180,902	(9,919)	(5.48)
INTERRUPTIBLE TRANSPORT	(92)	33,665	32,963	(702)	(2.13)	304,593	361,872	57,279	15.83
LARGE VOLUME INTERRUPTIBLE	(93)	2,689,977	2,165,170	(524,807)	(24.24)	18,163,800	15,659,140	(2,504,660)	(15.99)
OFF SYSTEM SALES SERVICE	(95)	178,250	0	(178,250)	0.00	1,588,420	0	(1,588,420)	0.00



COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

CONVERSION FACTOR CALCULATION

SCHEDULE A-6

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	1.0556	1.0494	1.0483	1.0457	1.0405			
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	1.05	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	1.0549	1.0489	1.0482	1.0453	1.0408			
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	1.06	0	0	0

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

Page 1

DATE	09/30/99	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	10/10/99		
INVOICE NO.	31907		
TOTAL AMOUNT DUE	\$108,563.94		

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		PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
					09/99	A	RES	0.3687	0.0076		0.3763	283,800	\$106,793.94
					09/99	A	HNR	0.0590			0.0590	30,000	\$1,770.00
TOTAL FOR CONTRACT 5009 FOR MONTH OF 09/99.												313,800	\$108,563.94

\*\*\* END OF INVOICE 31907 \*\*\*

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

Page 1

DATE	09/30/99	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	10/10/99		
INVOICE NO.	31897		
TOTAL AMOUNT DUE	\$104,718.03		

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		PROG MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
					09/99	A	RES	0.7719	0.0076		0.7795	134,340	\$104,718.03
TOTAL FOR CONTRACT 3624 FOR MONTH OF 09/99.												134,340	\$104,718.03

\*\*\* END OF INVOICE 31897 \*\*\*

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

DATE	10/10/99	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	10/20/99		
INVOICE NO.	32176		
TOTAL AMOUNT DUE	\$5,925.88		

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

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES OTH DRY	AMOUNT	
	DRN NO.		POI NO.	DRN NO.				BASE	SURCHARGES	DISC			NET
Usage Charge			16103	3154	09/99	A	COM	0.0312	0.0047		0.0359	8,190	\$294.02
Usage Charge			16104	28645	09/99	A	COM	0.0312	0.0047		0.0359	14,218	\$510.43
Usage Charge			16105	3158	09/99	A	COM	0.0312	0.0047		0.0359	22,840	\$819.96
Usage Charge			16106	28456	09/99	A	COM	0.0312	0.0047		0.0359	4,720	\$169.45
Usage Charge			16107	3161	09/99	A	COM	0.0312	0.0047		0.0359	28,340	\$1,017.41
Usage Charge			16108	3163	09/99	A	COM	0.0312	0.0047		0.0359	17,190	\$617.12
Usage Charge			16109	3165	09/99	A	COM	0.0312	0.0047		0.0359	39,683	\$1,424.62
Usage Charge			16156	3262	09/99	A	COM	0.0312	0.0047		0.0359	2,190	\$78.62
Usage Charge			16157	3261	09/99	A	COM	0.0312	0.0047		0.0359	2,160	\$77.54
Usage Charge			16158	3277	09/99	A	COM	0.0312	0.0047		0.0359	7,710	\$276.79
Usage Charge			16273	3214	09/99	A	COM	0.0312	0.0047		0.0359	17,825	\$639.92
TOTAL FOR CONTRACT 5009 FOR MONTH OF 09/99.												165,066	\$5,925.88

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)

12

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

DATE	10/10/99
DUE	10/20/99
INVOICE NO.	32166
TOTAL AMOUNT DUE	\$1,975.47

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

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

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

PDI NO.	RECEIPTS	DELIVERIES		PROD MONTH	TC	RC	RATES				VOLUMES GTH DRY	AMOUNT	
	DRN No.	POI NO.	DRN No.				BASE	SURCHARGES	DISC	RET			
	Usage Charge		16103	3154	09/99	A	COH	0.0141	0.0047		0.0188	8,536	\$160.48
	Usage Charge		16104	28645	09/99	A	COH	0.0141	0.0047		0.0188	12,998	\$244.36
	Usage Charge		16105	3158	09/99	A	COH	0.0141	0.0047		0.0188	14,634	\$275.12
	Usage Charge		16106	28456	09/99	A	COH	0.0141	0.0047		0.0188	24,000	\$451.20
	Usage Charge		16107	3161	09/99	A	COH	0.0141	0.0047		0.0188	8,460	\$159.05
	Usage Charge		16108	3163	09/99	A	COH	0.0141	0.0047		0.0188	810	\$15.23
	Usage Charge		16109	3165	09/99	A	COH	0.0141	0.0047		0.0188	9,700	\$163.56
	Usage Charge		16156	3262	09/99	A	COH	0.0141	0.0047		0.0188	6,810	\$128.03
	Usage Charge		16157	3261	09/99	A	COH	0.0141	0.0047		0.0188	6,840	\$128.59
	Usage Charge		16158	3277	09/99	A	COH	0.0141	0.0047		0.0188	13,250	\$249.85
TOTAL FOR CONTRACT 3624 FOR MONTH OF 09/99.											105,078	\$1,975.47	

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)

\*\*\* ENC OF INVOICE 32166 \*\*\*

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

Page 1

DATE	10/10/99	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	10/20/99		
INVOICE NO.	32175		
TOTAL AMOUNT DUE	(\$61.89)		

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 CUM DRY	AMOUNT	
		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
No Notice												
				09/99	A	COM	0.0312	0.0047		0.0359	(1,724)	(\$61.89)
TOTAL FOR CONTRACT 5002 FOR MONTH OF 09/99.											(1,724)	(\$61.89)

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 32175 \*\*\*

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



09/13/1999

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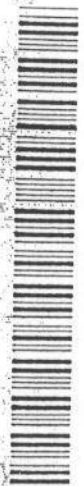
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PG 1 OF 1

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

VENDOR NO. 4084  
REMITTANCE STATEMENT

UCHER NO.	INVOICE DATE	INVOICE NUMBER	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
000002	09/10/1999	31572		19,103.10	0.00	19,103.10
			7/99-IMBALANCE CASH OUT			
						TOTAL 19,103.10



ADDITIONAL INSTRUCTIONS:  
CALL ALICIA LENDERMAN TO PICK UP CHECK X36290 EB3922

PLEASE HAND AND RETAIN THIS STUB FOR YOUR RECORDS.

CHECK # 0625001531 ATTACHED BELOW



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

62-20  
-311

No. 0625001531

09/13/1999

DELIVER TO THE  
ORDER OF

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

XXXXXXXXXXXX\$19,103.10

NOT VALID AFTER 90 DAYS

seventeen Thousand One Hundred Three and 10/100 Dollars

*Marc Schneiderman*

AUTHORIZED SIGNATURE

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



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