

BA

LAW OFFICES
MESSER, CAPARELLO & SELF
A PROFESSIONAL ASSOCIATION

215 SOUTH MONROE STREET, SUITE 701
POST OFFICE BOX 1876
TALLAHASSEE, FLORIDA 32302-1876
TELEPHONE: (850) 222-0720
TELECOPIERS: (850) 224-4359; (850) 425-1942
INTERNET: www.lawfla.com

December 17, 1999

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RECORDS AND
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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

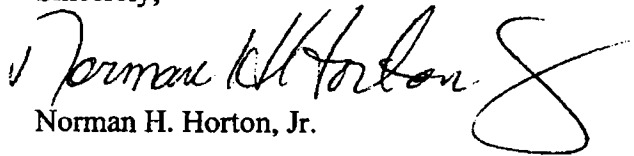
Dear Ms. Bayo:

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

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mev
FPSC-BUREAU OF RECORDS

DOCUMENT NO. DATE
15419.99 12/17/99
FPSC - COMMISSION CLERK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

Docket No. 990003-GU
Filed: December 17, 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 November, 1999.

In support thereof, FPU states:

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

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

15419 DEC 17 8

FPSC-RECORDS/REPORTING

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


3. An unedited version of FPU's PGA filing for the month of November, 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 18th day of November, 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 17th day of December, 1999 upon the following:

Cochran Keating, Esq.*
Division of Legal Services
Florida Public Service Commission
2540 Shumard Oak Blvd., Room 370
Tallahassee, FL 32399-0850

Lee L. Willis, Esq.
James D. Beasley, Esq.
Ausley & McMullen
Post Office Box 391
Tallahassee, FL 32302

Mr. Russell D. Chapman
Administrator, Support Services
Tampa Electric Co.
P.O. Box 111
Tampa, FL 33601-0111

Joseph A. McGlothlin, Esq.
McWhirter, Reeves, McGlothlin,
Davidson Rief & Bakas, P.A.
117 S. Gadsden St
Tallahassee, FL 32301

John Roger Howe
Deputy Public Counsel
Office of the Public Counsel
111 West Madison St., Rm 812
Tallahassee, FL 32399-1400

Wayne L. Schiefelbein, Esq.
P.O. Box 13688
Tallahassee, FL 32317

Ansley Watson, Jr., Esq.
MacFarlane, Ferguson, Allison
& Kelly
Post Office Box 1531
Tampa, FL 33601

John W. McWhirter, Esq.
McWhirter, Reeves, McGlothlin,
Davidson, Rief & Bakas, P.A.
Post Office Box 3350
Tampa, FL 33601-3350

Mr. Robert Cooper
U.S. Gypsum Company
P.O. Box 806278
Chicago, IL 60680-4124

Mr. John T. English
President
Florida Public Utilities Company
P.O. Box 3395
West Palm Beach, FL 33402-3395

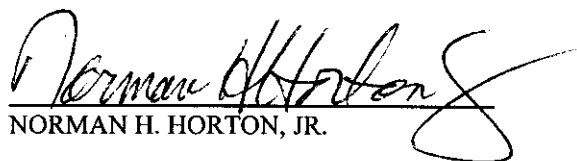

NORMAN H. HORTON, JR.

Exhibit "A"

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 990003-GU

Justification for Confidentiality of November 1999 Schedules:

<u>SCHEDULES</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
A-1 Supporting Detail	4A	7-13	VENDOR INVOICE, CREDIT, CHECK, OR IDENTIFYING NUMBER INVOICE AMOUNT CLASSIFICATION BREAKDOWN	(1,3) (1,3) (1,3) (1,3)
A-3	6A 6B	1-41 1-16	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	1-25	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 November 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.

Exhibit "A" (con't)

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 990003-GU

Justification for Confidentiality of November 1999 Imbalances Resolutions:

<u>ITEMS</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
IMBALANCE				
RESOLUTION(S):	20,21 & 22	13-16	A-C	5
	20,21 & 22	23	F-H	5
	20,21 & 23	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:				NOVEMBER 1999				PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE					
			AMOUNT	%			AMOUNT	%				
COST OF GAS PURCHASED												
1 COMMODITY (Pipeline)	14,123	4,954	9,169	185.08	103,255	77,977	25,278	32.42				
2 NO NOTICE SERVICE	5,487	5,487	0	0.00	45,797	45,797	0	0.00				
3 SWING SERVICE	0	0	0	0.00	7,762	0	7,762	0.00				
4 COMMODITY (Other)	1,125,812	1,521,994	(396,182)	(26.03)	8,772,883	14,906,893	(6,134,010)	(41.15)				
5 DEMAND	520,876	560,788	(39,912)	(7.12)	4,007,605	4,134,933	(127,328)	(3.08)				
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)	1,666,298	2,093,223	(426,925)	(20.40)	12,937,302	19,165,600	(6,228,298)	(32.50)				
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13 COMPANY USE	2,502	3,540	(1,038)	(29.32)	26,526	33,810	(7,284)	(21.54)				
14 TOTAL THERM SALES	1,345,382	1,259,606	85,776	6.81	13,081,073	12,974,495	106,578	0.82				
THERMS PURCHASED												
15 COMMODITY (Pipeline)	4,000,680	3,380,790	619,890	18.34	40,348,330	38,960,420	1,387,910	3.56				
16 NO NOTICE SERVICE	930,000	930,000	0	0.00	7,762,000	7,762,000	0	0.00				
17 SWING SERVICE	0	0	0	0.00	13,210	0	13,210	0.00				
18 COMMODITY (Other)	4,000,680	3,380,790	619,890	18.34	38,985,700	38,954,760	30,940	0.08				
19 DEMAND	5,934,000	5,634,000	300,000	5.32	68,133,470	59,110,470	9,023,000	15.26				
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)	4,000,680	3,380,790	619,890	18.34	38,998,910	38,954,760	44,150	0.11				
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26 COMPANY USE	6,796	6,080	716	11.78	78,302	70,100	8,202	11.70				
27 TOTAL THERM SALES (24-26 Estimated Only)	6,037,514	3,374,710	2,662,804	78.90	67,667,224	38,884,660	28,782,564	74.02				
CENTS PER THERM												
28 COMMODITY (Pipeline) (1/15)	0.353	0.147	0.206	140.14	0.256	0.200	0.056	28.00				
29 NO NOTICE SERVICE (2/16)	0.590	0.590	0.000	0.00	0.590	0.590	0.000	0.00				
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	58.759	0.000	58.759	0.00				
31 COMMODITY (Other) (4/18)	28.141	45.019	(16.878)	(37.49)	22.503	38.267	(15.764)	(41.19)				
32 DEMAND (5/19)	8.778	9.954	(1.176)	(11.81)	5.882	6.995	(1.113)	(15.91)				
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)	41.650	61.915	(20.265)	(32.73)	33.173	49.200	(16.027)	(32.58)				
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)	36.816	58.224	(21.408)	(36.77)	33.877	48.231	(14.354)	(29.76)				
40 TOTAL COST OF THERM SOLD (11/27)	27.599	62.027	(34.428)	(55.50)	19.119	49.288	(30.169)	(61.21)				
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)	26.984	61.412	(34.428)	(56.06)	18.504	48.673	(30.169)	(61.98)				
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)	27.11973	61.72090	(34.601)	(56.06)	18.59708	48.91783	(30.321)	(61.98)				
45 PGA FACTOR ROUNDED TO NEAREST .001	27.120	61.721	(34.601)	(56.06)	18.597	48.918	(30.321)	(61.98)				

**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:		NOVEMBER 1999		PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	14,123	4,954	9,169	185.08	103,255	88,116	15,139	17.18
2 NO NOTICE SERVICE	5,487	5,487	0	0.00	45,797	45,797	0	0.00
3 SWING SERVICE	0	0	0	0.00	7,762	7,762	0	0.00
4 COMMODITY (Other)	1,125,812	1,521,994	(396,182)	(26.03)	8,772,883	9,939,292	(1,166,409)	(11.74)
5 DEMAND	520,876	560,788	(39,912)	(7.12)	4,007,605	4,056,052	(48,447)	(1.19)
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)	1,666,298	2,093,223	(426,925)	(20.40)	12,937,302	14,137,019	(1,199,717)	(8.49)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	2,502	3,540	(1,038)	(29.32)	26,526	25,532	994	3.89
14 TOTAL THERM SALES	1,345,382	1,259,606	85,776	6.81	13,081,073	13,134,309	(53,236)	(0.41)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	4,000,680	3,380,790	619,890	18.34	40,348,330	39,733,380	614,950	1.55
16 NO NOTICE SERVICE	930,000	930,000	0	0.00	7,762,000	7,762,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	13,210	13,210	0	0.00
18 COMMODITY (Other)	4,000,680	3,380,790	619,890	18.34	38,985,700	38,572,920	412,780	1.07
19 DEMAND	5,934,000	5,634,000	300,000	5.32	68,133,470	67,083,470	1,050,000	1.57
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)	4,000,680	3,380,790	619,890	18.34	38,998,910	38,586,130	412,780	1.07
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	6,796	6,080	716	11.78	78,302	70,121	8,181	11.67
27 TOTAL THERM SALES (24-26 Estimated Only)	6,037,514	3,374,710	2,662,804	78.90	67,667,224	58,279,791	9,387,433	16.11
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.353	0.147	0.206	140.14	0.256	0.222	0.034	15.32
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)	28.141	45.019	(16.878)	(37.49)	22.503	25.768	(3.265)	(12.67)
32 DEMAND (5/19)	8.778	9.954	(1.176)	(11.81)	5.882	6.046	(0.164)	(2.71)
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)	41.650	61.915	(20.265)	(32.73)	33.173	36.638	(3.465)	(9.46)
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)	36.816	58.224	(21.408)	(36.77)	33.877	36.411	(2.534)	(6.96)
40 TOTAL COST OF THERM SOLD (11/27)	27.599	62.027	(34.428)	(55.50)	19.119	24.257	(5.138)	(21.18)
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)	26.984	61.412	(34.428)	(56.06)	18.504	23.642	(5.138)	(21.73)
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)	27.11973	61.72090	(34.601)	(56.06)	18.59708	23.76092	(5.164)	(21.73)
45 PGA FACTOR ROUNDED TO NEAREST .001	27.120	61.721	(34.601)	(56.06)	18.597	23.761	(5.164)	(21.73)

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

COST OF GAS PURCHASED	CURRENT MONTH:				NOVEMBER 1999				PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE					
			AMOUNT	%			AMOUNT	%				
1 COMMODITY (Pipeline)	14,123	4,954	9,169	185.08	103,255	88,116	15,139	17.18				
2 NO NOTICE SERVICE	5,487	5,487	0	0.00	45,797	45,797	0	0.00				
3 SWING SERVICE	0	0	0	0.00	7,762	7,762	0	0.00				
4 COMMODITY (Other)	1,125,812	1,521,994	(396,182)	(26.03)	8,772,883	9,939,292	(1,166,409)	(11.74)				
5 DEMAND	520,876	560,788	(39,912)	(7.12)	4,007,605	4,056,052	(48,447)	(1.19)				
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	(830,077)	830,077	(100.00)	0	(1,480,878)	1,480,878	(100.00)				
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	1,666,298	1,263,146	403,152	31.92	12,937,302	12,656,141	281,161	2.22				
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13 COMPANY USE	2,502	3,540	(1,038)	(29.32)	26,526	25,532	994	3.89				
14 TOTAL THERM SALES	1,345,382	1,259,606	85,776	6.81	13,081,073	13,134,309	(53,236)	(0.41)				
THERMS PURCHASED												
15 COMMODITY (Pipeline)	4,000,680	3,380,790	619,890	18.34	40,348,330	39,733,380	614,950	1.55				
16 NO NOTICE SERVICE	930,000	930,000	0	0.00	7,762,000	7,762,000	0	0.00				
17 SWING SERVICE	0	0	0	0.00	13,210	13,210	0	0.00				
18 COMMODITY (Other)	4,000,680	3,380,790	619,890	18.34	38,985,700	38,572,920	412,780	1.07				
19 DEMAND	5,934,000	5,634,000	300,000	5.32	68,133,470	67,083,470	1,050,000	1.57				
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)	4,000,680	3,380,790	619,890	18.34	38,998,910	38,586,130	412,780	1.07				
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26 COMPANY USE	6,796	6,080	716	11.78	78,302	70,121	8,181	11.67				
27 TOTAL THERM SALES (24-26 Estimated Only)	6,037,514	3,374,710	2,662,804	78.90	67,667,224	58,279,791	9,387,433	16.11				
CENTS PER THERM												
28 COMMODITY (Pipeline) (1/15)	0.353	0.147	0.206	140.14	0.256	0.222	0.034	15.32				
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)	28.141	45.019	(16.878)	(37.49)	22.503	25.768	(3.265)	(12.67)				
32 DEMAND (5/19)	8.778	9.954	(1.176)	(11.81)	5.882	6.046	(0.164)	(2.71)				
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)	41.650	37.362	4.288	11.48	33.173	32.800	0.373	1.14				
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)	36.816	58.224	(21.408)	(36.77)	33.877	36.411	(2.534)	(6.96)				
40 TOTAL COST OF THERM SOLD (11/27)	27.599	37.430	(9.831)	(26.27)	19.119	21.716	(2.597)	(11.96)				
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)	26.984	36.815	(9.831)	(26.70)	18.504	21.101	(2.597)	(12.31)				
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)	27.11973	37.00018	(9.880)	(26.70)	18.59708	21.20714	(2.610)	(12.31)				
45 PGA FACTOR ROUNDED TO NEAREST .001	27.120	37.000	(9.880)	(26.70)	18.597	21.207	(2.610)	(12.31)				

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY			
PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION SCHEDULE A-1 SUPPORTING DETAIL			
FOR THE PERIOD OF: CURRENT MONTH:		JANUARY 1999 THROUGH DECEMBER 1999 NOVEMBER 1999	
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (\$ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	3,959,480	13,943.23	0.352
2 No Notice Commodity Adjustment - System Supply	(137,780)	(602.10)	0.437
3 Commodity Pipeline - Scheduled FTS - End Users	0	0.00	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	178,980	782.14	0.437
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)	4,000,680	14,123.27	0.353
SWING SERVICE			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	0	0.00	0.000
11 Alert Day Volumes - FGT	0	0.00	0.000
12 Operational Flow Order Volumes - FGT	0	0.00	0.000
13 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS - System Supply	3,821,700	1,156,466.44	30.261
18 Commodity Other - Scheduled FTS - OSSS	178,980	52,273.56	29.206
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	(14,602.42)	0.000
21 Imbalance Cashout - Other Shippers	0	(68,325.82)	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Commodity Other - System Supply - June Adjustment	0	0.00	0.000
24 TOTAL COMMODITY (Other)	4,000,680	1,125,811.76	28.141
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	5,755,020	519,903.70	9.034
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	178,980	971.86	0.543
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	5,934,000	520,875.56	8.778
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: NOVEMBER 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	32975	10	279,323.42	0.00	5,487.00	0.00	0.00	273,836.42	0.00
2	FGT	32965	11	247,039.14	0.00	0.00	0.00	0.00	247,039.14	0.00
3	FGT	33230	12	9,499.19	9,499.19	0.00	0.00	0.00	0.00	0.00
4	FGT	33220	13	5,226.18	5,226.18	0.00	0.00	0.00	0.00	0.00
5	FGT	33229	14	(602.10)	(602.10)	0.00	0.00	0.00	0.00	0.00
6	FGT	CK625001576	15	(14,602.42)	0.00	0.00	0.00	(14,602.42)	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			20		0.00	0.00	0.00		0.00	0.00
12			21		0.00	0.00	0.00		0.00	0.00
13			22		0.00	0.00	0.00		0.00	0.00
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
TOTAL				1,666,297.59	14,123.27	5,487.00	0.00	1,125,811.76	520,875.56	0.00

FOR THE PERIOD OF: JANUARY 1999 Through DECEMBER 1999

	CURRENT MONTH:		NOVEMBER 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)	1,125,812	1,521,994	396,182	26.03	8,772,883	9,939,292	1,166,409	11.74	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	540,486	(258,848)	(799,334)	308.80	4,164,419	2,716,849	(1,447,570)	(53.28)	
3 TOTAL	1,666,298	1,263,146	(403,152)	(31.92)	12,937,302	12,656,141	(281,161)	(2.22)	
4 FUEL REVENUES (NET OF REVENUE TAX)	1,345,382	1,259,606	(85,776)	(6.81)	13,081,073	13,134,309	53,236	0.41	
5 TRUE-UP (COLLECTED) OR REFUNDED	22,192	22,192	0	0.00	244,112	244,112	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD • (LINE 4 (+ or -) LINE 5)	1,367,574	1,281,798	(85,776)	(6.69)	13,325,185	13,378,421	53,236	0.40	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(298,724)	18,652	317,376	1,701.57	387,883	722,280	334,397	46.30	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	1,800	0	(1,800)	0.00	15,413	8,238	(7,175)	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	558,613	570,259	11,646	2.04	80,313	80,313	0	0.00	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(22,192)	(22,192)	0	0.00	(244,112)	(244,112)	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)	239,497	566,719	327,222	57.74	239,497	566,719	327,222	57.74	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	558,613	570,259	11,646	2.04					
13 ENDING TRUE-UP BEFORE INTEREST (12+7.5)	237,697	566,719	329,022	58.06					
14 TOTAL (12+13)	796,310	1,136,978	340,668	29.96					
15 AVERAGE (50% OF 14)	398,155	568,489	170,334	29.96					
16 INTEREST RATE - FIRST DAY OF MONTH	5.3000%	0.0000%	...	...			
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.5500%	0.0000%	...	...			
18 TOTAL (16+17)	10.8500%	0.0000%	...	...			
19 AVERAGE (50% OF 18)	5.4250%	0.0000%	...	...			
20 MONTHLY AVERAGE (19/12 Months)	0.452%	0.000%	...	...			
21 INTEREST PROVISION (15x20)	1,800	0	...	...			

• If line 5 is a refund add to line 4
If line 5 is a collection () subtract from line 4

Estimated Only:

- (1) Beginning of period True-up & Interest (Line 9) comes from the most recently filed E-4 if we do not flex down. If we flex down, the beginning of the period True-up & Interest (Line 9) comes from the prior periods end of period net true-up. In the ninth month of the period, the beginning True-up amount will change to the actual True-up amount at the end of the eighth month on the most recently filed Schedule E-2. The prior period write-off will be the estimated over/under recovery estimated on Schedule E-4 regardless if we flex down.
- (2) For the current period, interest should equal the most recently filed Schedule E-2.
- (3) Period to date for months nine to twelve should be eight months actual plus four months estimated. Should agree to Schedule E-2.

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

JANUARY 1999 Through DECEMBER 1999
NOVEMBER 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			
TOTAL							30,203,920	1,588,420	31,792,340	6,747,198.00	0	0	21.22

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

JANUARY 1999 Through DECEMBER 1999
NOVEMBER 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	SEP 99		SYS SUPPLY	N/A					N/A	N/A				
2	SEP 99		SYS SUPPLY	N/A					N/A	N/A				
3	SEP 99		SYS SUPPLY	N/A					N/A	N/A				
4	OCT 99		SYS SUPPLY	N/A					N/A	N/A				
5	OCT 99		SYS SUPPLY	N/A					N/A	N/A				
6	OCT 99		SYS SUPPLY	N/A					N/A	N/A				
7	OCT 99		SYS SUPPLY	N/A					N/A	N/A				
8	OCT 99		SYS SUPPLY	N/A					N/A	N/A				
9	NOV 99		SYS SUPPLY	N/A					N/A	N/A				
10	NOV 99		SYS SUPPLY	N/A					N/A	N/A				
11	NOV 99		SYS SUPPLY	N/A					N/A	N/A				
12	NOV 99		SYS SUPPLY	N/A					N/A	N/A				
13	NOV 99		SYS SUPPLY	N/A					N/A	N/A				
14	NOV 99		SYS SUPPLY	N/A					N/A	N/A				
15	NOV 99		SYS SUPPLY	N/A					N/A	N/A				
16	NOV 99		SYS SUPPLY	N/A					N/A	N/A				
TOTAL							36,983,570	2,002,130	38,985,700	8,772,883.00	0	0	0	22.50

FOR THE PERIOD OF: JANUARY 1999 Through DECEMBER 1999

		CURRENT MONTH: NOVEMBER 1999				PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11 & 12)	1,030,879	829,490	(201,389)	(24.28)	9,751,231	8,962,030	(789,201)	(8.81)
OUTDOOR LIGHTING	(21)	50	160	110	68.75	765	1,820	1,055	57.97
RESIDENTIAL	(31 & 32)	807,934	688,300	(119,634)	(17.38)	8,332,324	8,369,420	37,096	0.44
LARGE VOLUME	(51)	1,613,280	1,659,550	46,270	2.79	18,671,213	19,536,530	865,317	4.43
FIRM TRANSPORT	(91)	328,778	87,850	(240,928)	(274.25)	1,769,453	476,550	(1,292,903)	(271.30)
TOTAL FIRM		3,780,921	3,265,350	(515,571)	(15.79)	38,524,986	37,346,350	(1,178,636)	(3.16)
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	109,622	197,210	87,588	44.41	1,740,567	2,020,520	279,953	13.86
INTERRUPTIBLE TRANSPORT	(92)	323,031	224,990	(98,041)	(43.58)	2,762,052	2,608,470	(153,582)	(5.89)
LARGE VOLUME INTERRUPTIBLE	(93)	1,661,850	1,190,870	(470,980)	(39.55)	22,736,658	18,856,160	(3,880,498)	(20.58)
OFF SYSTEM SALES SERVICE	(95)	178,980	0	(178,980)	0.00	2,002,130	0	(2,002,130)	0.00
TOTAL INTERRUPTIBLE		2,273,483	1,613,070	(660,413)	(40.94)	29,241,407	23,485,150	(5,756,257)	(24.51)
TOTAL THERM SALES		6,054,404	4,878,420	(1,175,984)	(24.11)	67,766,393	60,831,500	(6,934,893)	(11.40)
NUMBER OF CUSTOMERS (FIRM)		AVG. NO. OF CUSTOMERS PERIOD TO DATE							
GENERAL SERVICE	(11 & 12)	2,833	2,972	139	4.68	2,813	2,906	93	3.20
OUTDOOR LIGHTING	(21)	0	5	5	100.00	0	5	5	100.00
RESIDENTIAL	(31 & 32)	34,222	34,071	(151)	(0.44)	34,036	33,482	(554)	(1.65)
LARGE VOLUME	(51)	898	866	(32)	(3.70)	882	872	(10)	(1.15)
FIRM TRANSPORT	(91)	7	2	(5)	(250.00)	4	1	(3)	0.00
TOTAL FIRM		37,960	37,916	(44)	(0.12)	37,735	37,266	(469)	(1.26)
NUMBER OF CUSTOMERS (INTERRUPTIBLE)		AVG. NO. OF CUSTOMERS PERIOD TO DATE							
INTERRUPTIBLE	(61)	7	9	2	22.22	8	9	1	11.11
INTERRUPTIBLE TRANSPORT	(92)	8	6	(2)	(33.33)	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)	17	16	(1)	(6.25)
TOTAL CUSTOMERS		37,977	37,932	(45)	(0.12)	37,752	37,282	(470)	(1.26)
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11 & 12)	364	279	(85)	(30.47)	3,466	3,084	(382)	(12.39)
OUTDOOR LIGHTING	(21)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
RESIDENTIAL	(31 & 32)	24	20	(4)	(20.00)	245	250	5	2.00
LARGE VOLUME	(51)	1,797	1,916	119	6.21	21,169	22,404	1,235	5.51
FIRM TRANSPORT	(91)	46,968	43,925	(3,043)	(6.93)	442,363	476,550	34,187	7.17
INTERRUPTIBLE	(61)	15,660	21,912	6,252	28.53	217,571	224,502	6,931	3.09
INTERRUPTIBLE TRANSPORT	(92)	40,379	37,498	(2,881)	(7.68)	394,579	434,745	40,166	9.24
LARGE VOLUME INTERRUPTIBLE	(93)	1,661,850	1,190,870	(470,980)	(39.55)	22,736,658	18,856,160	(3,880,498)	(20.58)
OFF SYSTEM SALES SERVICE	(95)	178,980	0	(178,980)	0.00	2,002,130	0	(2,002,130)	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												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	1.0590	1.0589	1.0628	1.0610	1.0556	1.0494	1.0483	1.0457	1.0405	1.0396	1.0368	
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	1.05	1.05	0
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	1.0585	1.0599	1.0625	1.0607	1.0549	1.0489	1.0482	1.0453	1.0408	1.0396	1.0388	
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	1.06	1.06	0

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

Page 1

DATE	11/30/99
DUE	12/10/99
INVOICE NO.	32975
TOTAL AMOUNT DUE	\$279,323.42

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

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

CONTRACT: 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT 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		PRD MONTH	TC	RC	RATES			VOLUMES OTH DRY	AMOUNT	
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DTSC			NET
	RESERVATION CHARGE												
	RES CHG FOR TEMP RELINQ AT LESS THAN MAX RATE				11/99	A	RES	0.3687	0.0076		0.3763	276,480	\$104,039.42
	NO NOTICE RESERVATION CHARGE				11/99	A	RES	0.3687			0.3687	540,000	\$199,098.00
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5872, at poi 16105				11/99	A	NHR	0.0590			0.0590	93,000	\$5,487.00
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5872, at poi 16109				11/99	A	TRL	0.0515			0.0515	(84,000)	(\$4,326.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5375, at poi 16103				11/99	A	TRL	0.0515			0.0515	(30,000)	(\$1,545.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5375, at poi 16104				11/99	A	TRL	0.0550			0.0550	(42,000)	(\$2,310.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5375, at poi 16106				11/99	A	TRL	0.0550			0.0550	(108,000)	(\$5,940.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5375, at poi 16107				11/99	A	TRL	0.0550			0.0550	(105,000)	(\$5,775.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5375, at poi 16108				11/99	A	TRL	0.0550			0.0550	(15,000)	(\$825.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5375, at poi 16156				11/99	A	TRL	0.0550			0.0550	(36,000)	(\$1,980.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5375, at poi 16157				11/99	A	TRL	0.0550			0.0550	(33,000)	(\$1,815.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5375, at poi 16158				11/99	A	TRL	0.0550			0.0550	(27,000)	(\$1,485.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5375, at poi 62992				11/99	A	TRL	0.0550			0.0550	(30,000)	(\$1,650.00)
					11/99	A	TRL	0.0550			0.0550	(30,000)	(\$1,650.00)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 11/99.											369,480	\$279,323.42	

*** END OF INVOICE 32975 ***

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

DATE	11/30/99	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	12/10/99		
INVOICE NO.	32965		
TOTAL AMOUNT DUE	\$247,039.14		

CONTRACT:	3624	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	DUNS NO: 006924427	

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES		AMOUNT
	DRN No.		POJ NO.	DRN No.				BASE	SURCHARGES	DISC	NET	DTH		DRY
					11/99	A	RES	0.7719	0.0076		0.7795	316,920	\$247,039.14
TOTAL FOR CONTRACT 3624 FOR MONTH OF 11/99.												316,920	\$247,039.14

RESERVATION CHARGE

*** END OF INVOICE 32965 ***

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

Page 1

DATE	12/10/99	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: SNYDER, CHRIS 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
DOE	12/20/99		
INVOICE NO.	33230		
TOTAL AMOUNT DUE	\$9,499.19		

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 DRN No.	DELIVERIES		PRG MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
		POI NO.	ORN No.				BASE	SURCHARGES	DISC			NET
Usage Charge		16103	3154	11/99	A	COM	0.0312	0.0125		0.0437	14,866	\$649.64
Usage Charge		16104	28645	11/99	A	COM	0.0312	0.0125		0.0437	9,438	\$412.44
Usage Charge		16105	3158	11/99	A	COM	0.0312	0.0125		0.0437	22,881	\$999.90
Usage Charge		16106	28456	11/99	A	COM	0.0312	0.0125		0.0437	4,860	\$212.38
Usage Charge		16107	3161	11/99	A	COM	0.0312	0.0125		0.0437	28,128	\$1,229.19
Usage Charge		16108	3163	11/99	A	COM	0.0312	0.0125		0.0437	27,538	\$1,203.41
Usage Charge		16109	3165	11/99	A	COM	0.0312	0.0125		0.0437	45,415	\$1,984.64
Usage Charge		16156	3262	11/99	A	COM	0.0312	0.0125		0.0437	14,292	\$624.56
Usage Charge		16157	3261	11/99	A	COM	0.0312	0.0125		0.0437	7,312	\$319.53
Usage Charge		16158	3277	11/99	A	COM	0.0312	0.0125		0.0437	12,166	\$531.61
Usage Charge		16273	3214	11/99	A	COM	0.0312	0.0125		0.0437	17,898	\$782.14
Usage Charge		62992	217831	11/99	A	COM	0.0312	0.0125		0.0437	12,580	\$549.75
TOTAL FOR CONTRACT 5009 FOR MONTH OF 11/99.										217,373	\$9,499.19	

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/SOMAT Affiliate

DATE	12/10/99
DUE	12/20/99
INVOICE NO.	33220
TOTAL AMOUNT DUE	\$5,226.18

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: SNYDER, CHRIS
 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 CRAHER
 TYPE: FIRM TRANSPORTATION DUNS NO: 006924427 AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

POI NO.	RECEIPTS DRN No.	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
	Usage Charge	16103	3154	11/99	A	COM	0.0141	0.0125		0.0266	15,120	\$402.19
	Usage Charge	16104	28645	11/99	A	COM	0.0141	0.0125		0.0266	24,773	\$658.96
	Usage Charge	16105	3158	11/99	A	COM	0.0141	0.0125		0.0266	30,460	\$810.77
	Usage Charge	16106	28456	11/99	A	COM	0.0141	0.0125		0.0266	37,300	\$992.18
	Usage Charge	16107	3161	11/99	A	COM	0.0141	0.0125		0.0266	8,310	\$221.05
	Usage Charge	16108	3163	11/99	A	COM	0.0141	0.0125		0.0266	2,400	\$63.84
	Usage Charge	16109	3165	11/99	A	COM	0.0141	0.0125		0.0266	16,950	\$450.87
	Usage Charge	16156	3262	11/99	A	COM	0.0141	0.0125		0.0266	21,070	\$560.46
	Usage Charge	16157	3261	11/99	A	COM	0.0141	0.0125		0.0266	16,170	\$430.12
	Usage Charge	16158	3277	11/99	A	COM	0.0141	0.0125		0.0266	23,900	\$635.74
TOTAL FOR CONTRACT 3624 FOR MONTH OF 11/99.											196,473	\$5,226.18

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 33220 ***

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

Page 1

DATE	12/10/99	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: SHYDER, CHRIS 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	12/20/99		
INVOICE NO.	33229		
TOTAL AMOUNT DUE	(\$602.10)		

CONTRACT: 5002 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT HEIDI MASSIN
 TYPE: DELIVERY POINT OPERATOR ACCOUN DUNS NO: 006924427 AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

POI NO.	RECEIPTS DRN No.	DELIVERIES		PROG MONTH	TC	RC	RATES		DISC	NET	VOLUMES DTH DRY	AMOUNT
		POI NO.	DRN No.				BASE	SURCHARGES				
No Notice												
				11/99	A	COM	0.0312	0.0125		0.0437	(13,778)	(\$602.10)
TOTAL FOR CONTRACT 5002 FOR MONTH OF 11/99.											(13,778)	(\$602.10)

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 33229 ***

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



11/10/1999

2001300 01 SD

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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

*also
Deposit*

VENDOR NO. 4084
REMITTANCE STATEMENT



VOUCHER NO.	INVOICE DATE	INVOICE NUMBER	PURCHASE ORDER	AMOUNT		NET
				GROSS	DISCOUNT	
1000021	11/10/1999	32655		14,602.42	0.00	14,602.42
			9/99-IMBALANCE CASH OUT			
						TOTAL 14,602.42

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

CUT AND RETAIN THIS STUB FOR YOUR RECORDS.

CHECK # 0625001576 ATTACHED BELOW



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

62-20
311

No. 0625001576

11/10/1999

PAY TO THE ORDER OF

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

\$\$\$\$\$\$\$\$\$\$\$14,602.42

NOT VALID AFTER 90 DAYS

Fourteen Thousand Six Hundred Two and 42/100 Dollars

Marc Schneiderman
AUTHORIZED SIGNATURE

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



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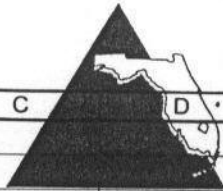
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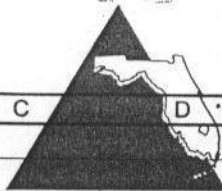
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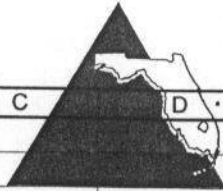
**Florida
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Utilities
Company**

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8	INVOICE							
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10					Date:	November 17, 1999		
11					Due Date:	November 27, 1999		
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18	INVOICE NUMBER			12112859GS76				
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23				<u>Description</u>	<u>Basis</u>	<u>Units</u>	<u>Price</u>	
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41	Mail Payment to:				Wire transfer payment to:			
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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 #067006076			
47					For the credit of Florida Public Utilities Company			
48					General Account No. 6990607009148			
49								
50	Please enclose one copy of this invoice with check payment							
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54	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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45	Post Office Box 3395				Ft. Lauderdale, Florida 33301			
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47					For the credit of Florida Public Utilities Company			
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54	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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8	<u>INVOICE</u>							
9								
10						Date:	November 17, 1999	
11						Due Date:	November 27, 1999	
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18	INVOICE NUMBER		12112859GS78					
19								
20								
21								
22								
23	<u>Description</u>				<u>Basis</u>	<u>Units</u>	<u>Price</u>	<u>Amount</u>
24	October 1999 No-Notice Imbalance Trading				MMBtu			
25	Totals							
26								
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41	Mail Payment to:				Wire transfer payment to:			
42								
43	Florida Public Utilities Company				SunBank/South Florida, NA			
44	Attention: Christopher M. Snyder				501 East Los Olas Boulevard			
45	Post Office Box 3395				Ft. Lauderdale, Florida 33301			
46	West Palm Beach, Florida 33402-3395				ABA #067006076			
47					For the credit of Florida Public Utilities Company			
48					General Account No. 6990607009148			
49								
50	Please enclose one copy of this invoice with check payment							
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54	Post Office Box 3395 • West Palm Beach, Florida 33402-3395 • (561) 838-1723 • Fax (561) 838-1713							