

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1998 Through DECEMBER 1998

	CURRENT MONTH:				NOVEMBER 1998				PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%			AMOUNT	%
COST OF GAS PURCHASED												
1 COMMODITY (Pipeline)	7,858	9,062	(1,204)	(13.29)	107,258	80,713	26,545	32.89				
2 NO NOTICE SERVICE	5,487	5,487	0	0.00	22,597	22,597	0	0.00				
3 SWING SERVICE	0	0	0	0.00	9,161	0	9,161	0.00				
4 COMMODITY (Other)	757,610	1,480,008	(722,398)	(48.81)	5,489,951	9,142,954	(3,653,003)	(39.95)				
5 DEMAND	563,855	552,463	11,392	2.06	2,435,626	2,429,590	6,036	0.25				
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)	1,334,810	2,047,020	(712,210)	(34.79)	8,064,593	11,675,854	(3,611,261)	(30.93)				
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13 COMPANY USE	1,937	3,688	(1,751)	(47.48)	22,394	21,019	1,375	6.54				
14 TOTAL THERM SALES	1,101,035	1,019,251	81,784	8.02	8,766,816	8,458,289	308,527	3.65				
THERMS PURCHASED												
15 COMMODITY (Pipeline)	3,752,580	3,569,680	182,900	5.12	26,921,380	26,105,150	816,230	3.13				
16 NO NOTICE SERVICE	930,000	930,000	0	0.00	3,830,000	3,830,000	0	0.00				
17 SWING SERVICE	0	0	0	0.00	20,760	0	20,760	0.00				
18 COMMODITY (Other)	3,731,370	3,569,680	161,690	4.53	25,814,860	26,105,150	(290,290)	(1.11)				
19 DEMAND	10,884,000	5,724,000	5,160,000	90.15	43,021,470	35,034,470	7,987,000	22.80				
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)	3,731,370	3,569,680	161,690	4.53	25,835,620	26,105,150	(269,530)	(1.03)				
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26 COMPANY USE	6,824	6,420	404	6.29	68,553	46,930	21,623	46.08				
27 TOTAL THERM SALES (24-26 Estimated Only)	6,018,005	3,563,260	2,454,745	68.89	47,049,530	26,058,220	20,991,310	80.56				
CENTS PER THERM												
28 COMMODITY (Pipeline) (1/15)	0.209	0.254	(0.045)	(17.72)	0.398	0.309	0.089	28.80				
29 NO NOTICE SERVICE (2/16)	0.590	0.590	0.000	0.00	0.590	0.590	0.000	0.00				
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	44.128	0.000	44.128	0.00				
31 COMMODITY (Other) (4/18)	20.304	41.461	(21.157)	(51.03)	21.267	35.024	(13.757)	(39.28)				
32 DEMAND (5/19)	5.181	9.652	(4.471)	(46.32)	5.661	6.935	(1.274)	(18.37)				
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)	35.773	57.345	(21.572)	(37.62)	31.215	44.726	(13.511)	(30.21)				
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
39 COMPANY USE (13/26)	28.385	57.445	(29.060)	(50.59)	32.667	44.788	(12.121)	(27.06)				
40 TOTAL COST OF THERM SOLD (11/27)	22.180	57.448	(35.268)	(61.39)	17.141	44.807	(27.666)	(61.74)				
41 TRUE-UP (E-2)	(0.315)	(0.315)	0.000	0.00	(0.315)	(0.315)	0.000	0.00				
42 TOTAL COST OF GAS (40+41)	21.865	57.133	(35.268)	(61.73)	16.826	44.492	(27.666)	(62.18)				
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00				
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	21.94721	57.34782	(35.401)	(61.73)	16.88927	44.65929	(27.770)	(62.18)				
45 PGA FACTOR ROUNDED TO NEAREST .001	21.947	57.348	(35.401)	(61.73)	16.889	44.659	(27.770)	(62.18)				

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COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1998 Through DECEMBER 1998

	CURRENT MONTH:		NOVEMBER 1998		PERIOD TO DATE				
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline)	7,858	9,062	(1,204)	(13.29)	107,258	107,632	(374)	(0.35)	
2 NO NOTICE SERVICE	5,487	5,487	0	0.00	22,597	22,597	0	0.00	
3 SWING SERVICE	0	0	0	0.00	9,161	9,161	0	0.00	
4 COMMODITY (Other)	757,610	1,480,008	(722,398)	(48.81)	5,489,951	7,393,985	(1,904,034)	(25.75)	
5 DEMAND	563,855	552,463	11,392	2.06	2,435,626	2,424,962	10,664	0.44	
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)	1,334,810	2,047,020	(712,210)	(34.79)	8,064,593	9,958,337	(1,893,744)	(19.02)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	1,937	3,688	(1,751)	(47.48)	22,394	23,123	(729)	(3.15)	
14 TOTAL THERM SALES	1,101,035	1,019,251	81,784	8.02	8,766,816	8,758,255	8,561	0.10	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	3,752,580	3,569,680	182,900	5.12	26,921,380	26,812,430	108,950	0.41	
16 NO NOTICE SERVICE	930,000	930,000	0	0.00	3,830,000	3,830,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	20,760	20,760	0	0.00	
18 COMMODITY (Other)	3,731,370	3,569,680	161,690	4.53	25,814,860	25,781,460	33,400	0.13	
19 DEMAND	10,884,000	5,724,000	5,160,000	90.15	43,021,470	37,096,470	5,925,000	15.97	
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)	3,731,370	3,569,680	161,690	4.53	25,835,620	25,802,220	33,400	0.13	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	6,824	6,420	404	6.29	68,553	60,066	8,487	14.13	
27 TOTAL THERM SALES (24-26 Estimated Only)	6,018,005	3,563,260	2,454,745	68.89	47,049,530	39,295,672	7,753,858	19.73	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.209	0.254	(0.045)	(17.72)	0.398	0.401	(0.003)	(0.75)	
29 NO NOTICE SERVICE (2/16)	0.590	0.590	0.000	0.00	0.590	0.590	0.000	0.00	
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	44.128	44.128	0.000	0.00	
31 COMMODITY (Other) (4/18)	20.304	41.461	(21.157)	(51.03)	21.267	28.679	(7.412)	(25.84)	
32 DEMAND (5/19)	5.181	9.652	(4.471)	(46.32)	5.661	6.537	(0.876)	(13.40)	
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)	35.773	57.345	(21.572)	(37.62)	31.215	38.595	(7.380)	(19.12)	
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
39 COMPANY USE (13/26)	28.385	57.445	(29.060)	(50.59)	32.667	38.496	(5.829)	(15.14)	
40 TOTAL COST OF THERM SOLD (11/27)	22.180	57.448	(35.268)	(61.39)	17.141	25.342	(8.201)	(32.36)	
41 TRUE-UP (E-2) (0.315)	(0.315)	(0.315)	0.000	0.00	(0.315)	(0.315)	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	21.865	57.133	(35.268)	(61.73)	16.826	25.027	(8.201)	(32.77)	
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	21.94721	57.34782	(35.401)	(61.73)	16.88927	25.12110	(8.232)	(32.77)	
45 PGA FACTOR ROUNDED TO NEAREST .001	21.947	57.348	(35.401)	(61.73)	16.889	25.121	(8.232)	(32.77)	

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1998 Through DECEMBER 1998**

	CURRENT MONTH:				NOVEMBER 1998				PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE					
			AMOUNT	%			AMOUNT	%				
COST OF GAS PURCHASED												
1 COMMODITY (Pipeline)	7,858	9,062	(1,204)	(13.29)	107,258	107,632	(374)	(0.35)				
2 NO NOTICE SERVICE	5,487	5,487	0	0.00	22,597	22,597	0	0.00				
3 SWING SERVICE	0	0	0	0.00	9,161	9,161	0	0.00				
4 COMMODITY (Other)	757,610	1,480,008	(722,398)	(48.81)	5,489,951	7,393,985	(1,904,034)	(25.75)				
5 DEMAND	563,855	552,463	11,392	2.06	2,435,626	2,424,962	10,664	0.44				
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	(1,024,081)	1,024,081	(100.00)	0	(1,845,417)	1,845,417	(100.00)				
11 TOTAL COST (1+2+3+4+5+6+10):(7+8+9)	1,334,810	1,022,939	311,871	30.49	8,064,593	8,112,920	(48,327)	(0.60)				
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13 COMPANY USE	1,937	3,688	(1,751)	(47.48)	22,394	23,123	(729)	(3.15)				
14 TOTAL THERM SALES	1,101,035	1,019,251	81,784	8.02	8,766,816	8,758,255	8,561	0.10				
THERMS PURCHASED												
15 COMMODITY (Pipeline)	3,752,580	3,569,680	182,900	5.12	26,921,380	26,812,430	108,950	0.41				
16 NO NOTICE SERVICE	930,000	930,000	0	0.00	3,830,000	3,830,000	0	0.00				
17 SWING SERVICE	0	0	0	0.00	20,760	20,760	0	0.00				
18 COMMODITY (Other)	3,731,370	3,569,680	161,690	4.53	25,814,860	25,781,460	33,400	0.13				
19 DEMAND	10,884,000	5,724,000	5,160,000	90.15	43,021,470	37,096,470	5,925,000	15.97				
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)	3,731,370	3,569,680	161,690	4.53	25,835,620	25,802,220	33,400	0.13				
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26 COMPANY USE	6,824	6,420	404	6.29	68,553	60,066	8,487	14.13				
27 TOTAL THERM SALES (24-26 Estimated Only)	6,018,005	3,563,260	2,454,745	68.89	47,049,530	39,295,672	7,753,858	19.73				
CENTS PER THERM												
28 COMMODITY (Pipeline) (1/15)	0.209	0.254	(0.045)	(17.72)	0.398	0.401	(0.003)	(0.75)				
29 NO NOTICE SERVICE (2/16)	0.590	0.590	0.000	0.00	0.590	0.590	0.000	0.00				
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	44.128	44.128	0.000	0.00				
31 COMMODITY (Other) (4/18)	20.304	41.461	(21.157)	(51.03)	21.267	28.679	(7.412)	(25.84)				
32 DEMAND (5/19)	5.181	9.652	(4.471)	(46.32)	5.661	6.537	(0.876)	(13.40)				
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)	35.773	28.656	7.117	24.84	31.215	31.443	(0.228)	(0.73)				
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
39 COMPANY USE (13/26)	28.385	57.445	(29.060)	(50.59)	32.667	38.496	(5.829)	(15.14)				
40 TOTAL COST OF THERM SOLD (11/27)	22.180	28.708	(6.528)	(22.74)	17.141	20.646	(3.505)	(16.98)				
41 TRUE-UP (E-2)	(0.315)	(0.315)	0.000	0.00	(0.315)	(0.315)	0.000	0.00				
42 TOTAL COST OF GAS (40+41)	21.865	28.393	(6.528)	(22.99)	16.826	20.331	(3.505)	(17.24)				
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00				
44 PGA FACTOR ADJUSTED FOR TAXES (42*43)	21.94721	28.49976	(6.553)	(22.99)	16.88927	20.40744	(3.518)	(17.24)				
45 PGA FACTOR ROUNDED TO NEAREST .001	21.947	28.500	(6.553)	(22.99)	16.889	20.407	(3.518)	(17.24)				

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY			
PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION SCHEDULE A-1 SUPPORTING DETAIL			
FOR THE PERIOD OF:		APRIL 1998 THROUGH DECEMBER 1998	
CURRENT MONTH:		NOVEMBER 1998	
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	3,588,790	7,359.71	0.205
2 No Notice Commodity Adjustment - System Supply	(72,420)	(220.16)	0.304
3 Commodity Pipeline - Scheduled FTS - End Users	21,210	64.48	0.304
4 Commodity Pipeline - Scheduled FTS - OSSS	215,000	653.60	0.304
5 Commodity Pipeline - Scheduled PTS - End Users	0	0.00	0.000
6 Commodity Pipeline - August Adjustment	0	0.00	0.000
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	3,752,580	7,857.63	0.209
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	3,516,370	722,868.55	20.557
18 Commodity Other - Scheduled FTS - OSSS	215,000	43,306.45	20.143
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	(3,082.74)	0.000
21 Imbalance Cashout - Other Shippers	0	(5,482.40)	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Commodity Other - System Supply - June Adjustment	0	0.00	0.000
24 TOTAL COMMODITY (Other)	3,731,370	757,609.86	20.304
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	10,647,790	562,656.70	5.284
26 Demand (Pipeline) Entitlement to End-Users	21,210	106.50	0.502
27 Demand (Pipeline) Entitlement to OSSS	215,000	1,092.20	0.508
28 Other - GRI Refund	0	0.00	0.000
29 Other	0	0.00	0.000
30 Other	0	0.00	0.000
31 Other	0	0.00	0.000
32 TOTAL DEMAND	10,884,000	563,855.40	5.181
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: APRIL 1998 THROUGH DECEMBER 1998
CURRENT MONTH: NOVEMBER 1998

Line No.	Vendor	Invoice, Credit, Check, or Identifying Number	Filing Page Number	Invoice Amount	Classification Breakdown					
					Commodity (Pipeline)	No Notice Service	Swing Service	Commodity (Other)	Demand	Other
1	FGT	26632	10	310,830.76	0.00	5,487.00	0.00	0.00	305,343.76	0.00
2	FGT	26622	11	258,511.64	0.00	0.00	0.00	0.00	258,511.64	0.00
3	FGT	26906	12	5,203.81	5,203.81	0.00	0.00	0.00	0.00	0.00
4	FGT	26895	13	2,873.98	2,873.98	0.00	0.00	0.00	0.00	0.00
5	FGT	26905	14	(220.16)	(220.16)	0.00	0.00	0.00	0.00	0.00
6	FGT	ck 625001289	15	(3,082.74)	0.00	0.00	0.00	(3,082.74)	0.00	0.00
7	DUKE	SR98111237	16	329,972.40	0.00	0.00	0.00	329,972.40	0.00	0.00
8	DUKE	SR98111238	17	62,897.60	0.00	0.00	0.00	62,897.60	0.00	0.00
9	AMOCO	500055	18	325,795.62	0.00	0.00	0.00	325,795.62	0.00	0.00
10	AMOCO	500328	19	47,509.38	0.00	0.00	0.00	47,509.38	0.00	0.00
11	AMOCO	E09	20	808.95	0.00	0.00	0.00	808.95	0.00	0.00
12	AMOCO	CK 800032433	21	(883.02)	0.00	0.00	0.00	(883.02)	0.00	0.00
13	Cent Fla Gas Co	WIRE	22	(5,408.33)	0.00	0.00	0.00	(5,408.33)	0.00	0.00
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
TOTAL				1,334,809.89	7,857.63	5,487.00	0.00	757,609.86	563,855.40	0.00

FOR THE PERIOD OF: **APRIL 1998 Through DECEMBER 1998**

	CURRENT MONTH:		NOVEMBER 1998		PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
TRUE-UP CALCULATION									
1 PURCHASED GAS COST (Sch. A-1 Line 4)	757,610	1,480,008	722,398	48.81	5,489,951	7,393,985	1,904,034	25.75	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	577,200	(457,069)	*****	226.28	2,574,642	718,935	(1,855,707)	(258.12)	
3 TOTAL	1,334,810	1,022,939	(311,871)	(30.49)	8,064,593	8,112,920	48,327	0.60	
4 FUEL REVENUES (NET OF REVENUE TAX)	1,101,035	1,019,251	(81,784)	(8.02)	8,766,816	8,758,255	(8,561)	(0.10)	
5 TRUE-UP (COLLECTED) OR REFUNDED	11,882	11,882	0	0.00	95,056	95,056	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,112,917	1,031,133	(81,784)	(7.93)	8,861,872	8,853,311	(8,561)	(0.10)	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(221,893)	8,194	230,087	2,807.99	797,279	740,391	(56,888)	(7.68)	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	1,962	1,246	(716)	0.00	1,418	(636)	(2,054)	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	561,112	272,799	(288,313)	(105.69)	(374,342)	(374,342)	0	0.00	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(11,882)	(11,882)	0	0.00	(95,056)	(95,056)	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)	329,299	270,357	(58,942)	(21.80)	329,299	270,357	(58,942)	(21.80)	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	561,112	272,799	(288,313)	(105.69)	* 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)	327,337	269,111	(58,226)	(21.64)					
14 TOTAL (12+13)	888,449	541,910	(346,539)	(63.95)					
15 AVERAGE (50% OF 14)	444,225	270,955	(173,270)	(63.95)					
16 INTEREST RATE - FIRST DAY OF MONTH	5.1000%	5.5200%	...	...			
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.5000%	5.5200%	...	...			
18 TOTAL (16+17)	10.6000%	11.0400%	...	...			
19 AVERAGE (50% OF 18)	5.3000%	5.5200%	...	...			
20 MONTHLY AVERAGE (19/12 Months)	0.442%	0.460%	...	...			
21 INTEREST PROVISION (15x20)	1,962	1,246	...	...			

Estimated Only:

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

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 1998 Through DECEMBER 1998
NOVEMBER 1998

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	APR 98	DUKE	SYS SUPPLY	N/A	1708000	258000	1966000	460,290	N/A	N/A	INCL IN COST	23.4125127
2	APR 98	AMOCO	SYS SUPPLY	N/A	63250	0	63250	15,973	N/A	N/A	INCL IN COST	25.2537549
3	APR 98	AMOCO	SYS SUPPLY	N/A	1956770	0	1956770	465,045	N/A	N/A	INCL IN COST	23.765951
4	APR 98	TEXACO	SYS SUPPLY	N/A	43430	0	43430	10,795	N/A	N/A	INCL IN COST	24.8560903
5	APR 98	FGT	SYS SUPPLY	N/A	N/A	N/A	N/A	14,692	N/A	N/A	INCL IN COST	N/A
6	MAY 98	DUKE	SYS SUPPLY	N/A	1408810	216250	1625060	377,284	N/A	N/A	INCL IN COST	23.2166197
7	MAY 98	AMOCO	SYS SUPPLY	N/A	1448820	0	1448820	332,401	N/A	N/A	INCL IN COST	22.9428777
8	MAY 98	AMOCO	SYS SUPPLY	N/A	71830	0	71830	15,903	N/A	N/A	INCL IN COST	22.1397745
9	MAY 98	TEXACO	SYS SUPPLY	N/A	160160	0	160160	37,785	N/A	N/A	INCL IN COST	23.592033
10	MAY 98	SONAT	SYS SUPPLY	N/A	53350	0	53350	12,815	N/A	N/A	INCL IN COST	24.0206186
11	MAY 98	AMOCO	SYS SUPPLY	N/A	0	0	0	(2,394)	N/A	N/A	INCL IN COST	N/A
12	MAY 98	AMOCO	SYS SUPPLY	N/A	0	0	0	(1,939)	N/A	N/A	INCL IN COST	N/A
13	MAY 98	PACE ENERGY	SYS SUPPLY	N/A	0	0	0	3,463	N/A	N/A	INCL IN COST	N/A
14	MAY 98	TEXACO	SYS SUPPLY	N/A	0	0	0	(52)	N/A	N/A	INCL IN COST	N/A
15	MAY 98	FGT	SYS SUPPLY	N/A	0	0	0	3,754	N/A	N/A	INCL IN COST	N/A
16	MAY 98	FGT	SYS SUPPLY	N/A	0	0	0	(12,407)	N/A	N/A	INCL IN COST	N/A
17	JUN 98	DUKE	SYS SUPPLY	N/A	2035880	168750	2204630	308,708	N/A	N/A	INCL IN COST	14.0027125
18	JUN 98	AMOCO	SYS SUPPLY	N/A	1368000	0	1368000	281,843	N/A	N/A	INCL IN COST	20.6025585
19	JUN 98	AMOCO	SYS SUPPLY	N/A	24260	0	24260	5,262	N/A	N/A	INCL IN COST	21.6900247
20	JUN 98	FGT	SYS SUPPLY	N/A	0	0	0	(915)	N/A	N/A	INCL IN COST	N/A
21	JUL 98	DUKE ENERGY	SYS SUPPLY	N/A	1229150	201,250	1430400	342,950	N/A	N/A	INCL IN COST	23.975811
22	JUL 98	AMOCO	SYS SUPPLY	N/A	1493300	0	1493300	358,284	N/A	N/A	INCL IN COST	23.9927677
23	JUL 98	FGU	SYS SUPPLY	N/A	0	0	0	(2,126)	N/A	N/A	INCL IN COST	N/A
24	JUL 98	FGT	SYS SUPPLY	N/A	0	0	0	306	N/A	N/A	INCL IN COST	N/A
* 25	JUL 98	DUKE	SYS SUPPLY	N/A	(720,020)	0	(720,020)	0	N/A	N/A	INCL IN COST	N/A
26	AUG 98	DUKE	SYS SUPPLY	N/A	1,090,790	129,500	1,220,390	252,057	N/A	N/A	INCL IN COST	20.6538074
27	AUG 98	AMOCO	SYS SUPPLY	N/A	1,544,210	0	1,544,210	298,875	N/A	N/A	INCL IN COST	19.3545567
28	AUG 98	AMOCO	SYS SUPPLY	N/A	0	0	0	3,198	N/A	N/A	INCL IN COST	N/A
29	AUG 98	AMOCO	SYS SUPPLY	N/A	0	0	0	(359)	N/A	N/A	INCL IN COST	N/A
30	AUG 98	FGT	SYS SUPPLY	N/A	0	0	0	(3,186)	N/A	N/A	INCL IN COST	N/A
31	SEP 98	DUKE	SYS SUPPLY	N/A	2,105,130	211,850	2,316,980	229,710	N/A	N/A	INCL IN COST	9.91419866
32	SEP 98	AMOCO	SYS SUPPLY	N/A	118,230	0	118,230	183,466	N/A	N/A	INCL IN COST	155.177197
33	SEP 98	AMOCO	SYS SUPPLY	N/A	327,650	0	327,650	71,663	N/A	N/A	INCL IN COST	21.8718144
34	SEP 98	AMOCO	SYS SUPPLY	N/A	44,940	0	44,940	10,357	N/A	N/A	INCL IN COST	23.0462839
35	OCT 98	DUKE ENERGY	SYS SUPPLY	N/A	1,327,500	167,750	1,495,250	305,970	N/A	N/A	INCL IN COST	20.4627989
36	OCT 98	AMOCO	SYS SUPPLY	N/A	1,505,980	0	1,505,980	309,768	N/A	N/A	INCL IN COST	20.5691975
37	OCT 98	AMOCO	SYS SUPPLY	N/A	233,200	0	233,200	46,193	N/A	N/A	INCL IN COST	19.808319
38	OCT 98	DUKE ENERGY	SYS SUPPLY	N/A	87,420	0	87,420	16,635	N/A	N/A	INCL IN COST	19.0288264
39	OCT 98	FGT	SYS SUPPLY	N/A	0	0	0	(15,598)	N/A	N/A	INCL IN COST	N/A
40	OCT 98	AMOCO	SYS SUPPLY	N/A	0	0	0	(1,309)	N/A	N/A	INCL IN COST	N/A
41	OCT 98	DUKE ENERGY	SYS SUPPLY	N/A	0	0	0	(2,818)	N/A	N/A	INCL IN COST	N/A
42	NOV 98	DUKE ENERGY	SYS SUPPLY	N/A	1,377,680	215,000	1,592,680	329,972	N/A	N/A	INCL IN COST	20.718035
43	NOV 98	AMOCO	SYS SUPPLY	N/A	1,628,440	0	1,628,440	325,796	N/A	N/A	INCL IN COST	20.0066321
44	NOV 98	AMOCO	SYS SUPPLY	N/A	222,580	0	222,580	47,509	N/A	N/A	INCL IN COST	21.3446851
45	NOV 98	DUKE ENERGY	SYS SUPPLY	N/A	287,670	0	287,670	62,898	N/A	N/A	INCL IN COST	21.8646365
46	NOV 98	AMOCO	SYS SUPPLY	N/A	0	0	0	809	N/A	N/A	INCL IN COST	N/A
47	NOV 98	AMOCO	SYS SUPPLY	N/A	0	0	0	(883)	N/A	N/A	INCL IN COST	N/A
48	NOV 98	Cent FL Gas C	SYS SUPPLY	N/A	0	0	0	(5,408)	N/A	N/A	INCL IN COST	N/A
49	NOV 98	FGT	SYS SUPPLY	N/A	0	0	0	(3,083)	N/A	N/A	INCL IN COST	N/A
TOTAL					24,246,410	1,568,450	25,814,860	5,489,951.00	0	0	0	21.27

* June: correction to system supply

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

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

	PRODUCER/ SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1	DUKE	6489	7	7	204	198	\$1.9000	\$1.9576
2	DUKE	6489	4,800	4,663	144,000	139,890	\$1.9300	\$1.9867
3	AMOCO	6489	2,400	2,332	72,000	69,960	\$1.9325	\$1.9889
4	DUKE	7995	280	272	8,400	8,162	\$1.9000	\$1.9554
5	AMOCO	7995	414	402	12,408	12,056	\$1.9225	\$1.9786
6	AMOCO	7995	1,200	1,166	36,000	34,981	\$2.0025	\$2.0608
7	DUKE	7995	33	32	1,000	972	\$2.0250	\$2.0833
8	DUKE	7995	33	32	1,000	972	\$2.0950	\$2.1553
9	DUKE	7995	33	32	1,000	972	\$2.1050	\$2.1656
10	DUKE	7995	33	32	1,000	972	\$2.1250	\$2.1862
11	DUKE	7995	33	32	1,000	972	\$2.2000	\$2.2634
12	DUKE	7995	100	97	3,000	2,916	\$2.2200	\$2.2840
13	AMOCO	7995	100	97	3,000	2,916	\$2.2350	\$2.2994
14	DUKE	7995	200	194	6,000	5,829	\$2.2400	\$2.3057
15	DUKE	7995	100	97	3,000	2,915	\$2.2500	\$2.3156
16	AMOCO	7995	150	146	4,500	4,371	\$2.2550	\$2.3216
17	AMOCO	7995	83	81	2,500	2,429	\$2.2650	\$2.3312
18	DUKE	7995	67	65	2,000	1,943	\$2.2650	\$2.3314
19	AMOCO	7995	17	16	500	486	\$2.2800	\$2.3457
20	DUKE	7995	33	32	1,000	972	\$2.2800	\$2.3457
21	DUKE	7995	33	32	1,000	972	\$2.3400	\$2.4074
22	AMOCO	157738	1,986	1,930	59,592	57,903	\$1.9225	\$1.9786
23	DUKE	157739	913	887	27,396	26,620	\$1.9000	\$1.9554
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								
43								
TOTAL			13,048	12,676	391,500	380,379		
WEIGHTED AVERAGE							\$1.9570	\$2.0142

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 FGTS FUEL RETENTION.

FOR THE PERIOD OF: APRIL 1998 Through DECEMBER 1998

		CURRENT MONTH:		NOVEMBER 1998		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11 & 12)	1,006,025	833,770	(172,255)	(20.66)	5,661,191		(5,661,191)	ERR
OUTDOOR LIGHTING	(21)	146	200	54	27.00	1,126		(1,126)	ERR
RESIDENTIAL	(31 & 32)	698,082	634,040	(64,042)	(10.10)	4,408,467	3,690,750	(717,717)	(19.45)
LARGE VOLUME	(51)	1,769,986	1,708,840	(61,146)	(3.58)	13,814,871	11,835,840	(1,979,031)	(16.72)
OTHER	(81)	0	0	0	0.00	23,482	0	(23,482)	(100.00)
TOTAL FIRM		3,474,239	3,176,850	(297,389)	(9.36)	23,909,137	15,526,590	(8,382,547)	(53.99)
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	260,306	386,410	126,104	32.63	2,124,597		(2,124,597)	ERR
INTERRUPTIBLE TRANSPORT	(92)	143,619	26,260	(117,359)	(446.91)	927,208		(927,208)	ERR
LARGE VOLUME INTERRUPTIBLE	(93)	1,924,866	1,389,720	(535,146)	(38.51)	18,520,169		(18,520,169)	ERR
OFF SYSTEM SALES SERVICE	(95)	215,000	0	(215,000)	0.00	1,568,450		(1,568,450)	0.00
TOTAL INTERRUPTIBLE		2,543,791	1,802,390	(741,401)	(41.13)	23,140,424	0	(23,140,424)	ERR
TOTAL THERM SALES		6,018,030	4,979,240	(1,038,790)	(20.86)	47,049,561	15,526,590	(31,522,971)	(203.03)
NUMBER OF CUSTOMERS (FIRM)		AVG. NO. OF CUSTOMERS PERIOD TO DATE							
GENERAL SERVICE	(11 & 12)	2,782	2,753	(29)	(1.05)	2,749	2,724	(25)	(0.92)
OUTDOOR LIGHTING	(21)	5	0	(5)	ERR	1	0	(1)	ERR
RESIDENTIAL	(31 & 32)	33,007	33,130	123	0.37	32,475	32,687	212	0.65
LARGE VOLUME	(51)	848	918	70	7.63	864	911	47	5.16
OTHER	(81)	0	0	0	0.00	163	0	(163)	0.00
TOTAL FIRM		36,642	36,801	159	0.43	36,252	36,322	70	0.19
NUMBER OF CUSTOMERS (INTERRUPTIBLE)		AVG. NO. OF CUSTOMERS PERIOD TO DATE							
INTERRUPTIBLE	(61)	11	13	2	15.38	11	13	2	15.38
INTERRUPTIBLE TRANSPORT	(92)	4	1	(3)	(300.00)	4	1	(3)	(300.00)
LARGE VOLUME INTERRUPTIBLE	(93)	1	1	0	0.00	1	1	0	0.00
OFF SYSTEM SALES SERVICE	(95)	1	0	(1)	0.00	1	0	(1)	0.00
TOTAL INTERRUPTIBLE		17	15	(2)	(13.33)	17	15	(2)	(13.33)
TOTAL CUSTOMERS		36,659	36,816	157	0.43	36,269	36,337	68	0.19
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11 & 12)	362	303	(59)	(19.47)	2,059	0	(2,059)	ERR
OUTDOOR LIGHTING	(21)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
RESIDENTIAL	(31 & 32)	21	19	(2)	(10.53)	136	113	(23)	(20.35)
LARGE VOLUME	(51)	2,087	1,861	(226)	(12.14)	15,989	12,992	(2,997)	(23.07)
OTHER	(81)	0	0	0	0.00	144	0	(144)	(100.00)
INTERRUPTIBLE	(61)	23,664	29,724	6,060	20.39	193,145	0	(193,145)	ERR
INTERRUPTIBLE TRANSPORT	(92)	35,905	26,260	(9,645)	(36.73)	231,802	0	(231,802)	ERR
LARGE VOLUME INTERRUPTIBLE	(93)	1,924,866	1,389,720	(535,146)	(38.51)	18,520,169	0	(18,520,169)	ERR
OFF SYSTEM SALES SERVICE	(95)	215,000	0	(215,000)	0.00	1,568,450	0	(1,568,450)	0.00

ACTUAL FOR THE PERIOD OF: APRIL 1998 Through DECEMBER 1998

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
WEST PALM BEACH:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0461	1.0504	1.0541	1.0528	1.0545	1.0592	1.0518	1.0527				
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.06	1.06	1.07	1.07	1.07	1.07	1.07	1.07	0	0	0	0
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0456	1.0510	1.0543	1.0521	1.0533	1.0450	1.0512	1.0522				
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.06	1.07	1.07	1.07	1.07	1.06	1.07	1.07	0	0	0	0

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

DATE	11/30/98	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: CHRIS SNYDER POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company National Bank of Dallas, TX Account # ABA #
DUE	12/10/98		
INVOICE NO.	26632		
TOTAL AMOUNT DUE	\$310,830.76		

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

POI NO.	RECEIPTS DRN No.	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES OTH DRY	AMOUNT	
		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
				11/98	A	RES	0.3687	0.0085		0.3772	771,480	\$291,002.26 ✓
				11/98	A	RES	0.3687			0.3687	45,000	\$16,591.50 ✓
				11/98	A	HNR	0.0590			0.0590	93,000	\$5,487.00 ✓
				11/98	A	TRL	0.0500			0.0500	(45,000)	(\$2,250.00) ✓
TOTAL FOR CONTRACT 5009 FOR MONTH OF 11/98.											864,480	\$310,830.76

*** END OF INVOICE 26632 ***

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

DATE	11/30/98	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: CHRIS SKYOER 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 # ABA #
DUE	12/10/98		
INVOICE NO.	26622		
TOTAL AMOUNT DUE	\$258,511.64		

REDACTED

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

POI NO.	RECEIPTS DRN No.	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
		POI NO.	DRN No.				BASE	SURCHARGES	DTSC			NET
	RESERVATION CHARGE			11/98	A	RES	0.8072	0.0085		0.8157	316,920	\$258,511.64
TOTAL FOR CONTRACT 3624 FOR MONTH OF 11/98.											316,920	\$258,511.64
*** END OF INVOICE 26622 ***												

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

DATE 12/10/98
 DUE 12/20/98
 INVOICE NO. 26906
 TOTAL AMOUNT DUE \$5,203.81

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 #
 ABA

REDACTED

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

RECEIPTS POI NO.	DRN No.	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH ORY	AMOUNT
		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
Usage Charge		16103	3154	11/98	A	COM	0.0312	(0.0008)	0.0304	10,880	\$330.75
Usage Charge		16104	28645	11/98	A	COM	0.0312	(0.0008)	0.0304	7,237	\$220.00
Usage Charge		16105	3158	11/98	A	COM	0.0312	(0.0008)	0.0304	7,400	\$224.96
Usage Charge		16106	28456	11/98	A	COM	0.0312	(0.0008)	0.0304	8,121	\$246.88
Usage Charge		16107	3161	11/98	A	COM	0.0312	(0.0008)	0.0304	26,590	\$808.34
Usage Charge		16108	3163	11/98	A	COM	0.0312	(0.0008)	0.0304	25,800	\$784.32
Usage Charge		16109	3165	11/98	A	COM	0.0312	(0.0008)	0.0304	48,550	\$1,475.92
Usage Charge		16156	3262	11/98	A	COM	0.0312	(0.0008)	0.0304	3,000	\$91.20
Usage Charge		16157	3261	11/98	A	COM	0.0312	(0.0008)	0.0304	3,000	\$91.20
Usage Charge		16158	3277	11/98	A	COM	0.0312	(0.0008)	0.0304	5,100	\$155.04
Usage Charge		16273	3214	11/98	A	COM	0.0312	(0.0008)	0.0304	21,500	\$653.60
Usage Charge		62992	217831	11/98	A	COM	0.0312	(0.0008)	0.0304	4,000	\$121.60
TOTAL FOR CONTRACT 5009 FOR MONTH OF 11/98.										171,178	\$5,203.81

*** END OF INVOICE 26906 ***

12

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

DATE	12/10/98	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: CHRIS SNYDER POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank Dallas, TX Account # ABA
DUE	12/20/98		
INVOICE NO.	26895		
TOTAL AMOUNT DUE	\$2,873.98		

REDACTED

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

POI NO.	RECEIPTS	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
	DRN No.	POI NO.	DRN No.				BASE	SURCHARGES	DTSC			NET
	Usage Charge	16103	3154	11/98	A	COM	0.0144	(0.0008)		0.0136	15,120	\$205.63
	Usage Charge	16104	28645	11/98	A	COM	0.0144	(0.0008)		0.0136	26,442	\$359.61
	Usage Charge	16105	3158	11/98	A	COM	0.0144	(0.0008)		0.0136	30,000	\$408.00
	Usage Charge	16106	28456	11/98	A	COM	0.0144	(0.0008)		0.0136	34,700	\$471.92
	Usage Charge	16107	3161	11/98	A	COM	0.0144	(0.0008)		0.0136	8,310	\$113.02
	Usage Charge	16108	3163	11/98	A	COM	0.0144	(0.0008)		0.0136	2,400	\$32.64
	Usage Charge	16109	3165	11/98	A	COM	0.0144	(0.0008)		0.0136	16,950	\$230.52
	Usage Charge	16156	3262	11/98	A	COM	0.0144	(0.0008)		0.0136	26,000	\$353.60
	Usage Charge	16157	3261	11/98	A	COM	0.0144	(0.0008)		0.0136	26,000	\$353.60
	Usage Charge	16158	3277	11/98	A	COM	0.0144	(0.0008)		0.0136	25,400	\$345.44
TOTAL FOR CONTRACT 3624 FOR MONTH OF 11/98.											211,322	\$2,873.98

*** END OF INVOICE 26895 ***

13

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

DATE	12/10/98
DUE	12/20/98
TRVOTCE NO.	26905
TOTAL AMOUNT DUE	(\$220.16)

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
 ABA **REDACTED**

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

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES				VOLUMES OTH DRY	AMOUNT
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DISC	RET		
	No Notice				11/98	A	COM	0.0312	(0.0008)		0.0304	(7,242)	(\$220.16)
TOTAL FOR CONTRACT 5002 FOR MONTH OF 11/98.												(7,242)	(\$220.16)
*** END OF INVOICE 26905 ***													

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



11/10/98

0052503 01 SD

8217

3

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

BUCHER NO.	INVOICE DATE	INVOICE NUMBER	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
000009	11/10/98	26312		3,082.74	0.00	3,082.74
			09/98 IMBALANCE CASH OUT			
						TOTAL 3,082.74

ADDITIONAL INSTRUCTIONS:
 CALL ALICIA X36290

CHECK AND RETAIN THIS STUB FOR YOUR RECORDS.

CHECK # 0625001289 ATTACHED BELOW



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

62-20
 311

No. 0625001289

11/10/98

PAY TO THE ORDER OF

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

\$\$\$\$\$\$\$\$\$\$\$\$\$3,082.74

NOT VALID AFTER 90 DAYS

Three Thousand Eighty Two and 74/100 Dollars

Marc Schneiderman

AUTHORIZED SIGNATURE

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

REDACTED



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

Invoice No: SR98111237
Customer No: 107354-01
Customer Fax: (561) 838-1713

Payment by wire transfer:
DUKE ENERGY TRADING AND MARKETING, L.L.C.
CHASE MANHATTAN BANK
NEW YORK, NY
ABA # [REDACTED]
Account # [REDACTED]

Invoice Date: December 10, 1998
Payment Terms: Due December 25, 1998
unless otherwise provided in effective contract

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

Invoice for Natural Gas for Nom deliveries.

Prod Date	Transport Contract	Sales Point	Description	MMBtu Volume	Price	Amount Due
FLORIDA GAS TRANSMISSION COMPANY						
11/98	5430 - ZONE 1	6489	Pooling/Zone 1 CS #7	144,000	1.930	277,920.00
11/98	B2B1500	62134	Mobil Plant-Mobile Bay	27,396	1.900	52,052.40
** Invoice Totals				171,396		329,972.40

- When paying by check, send remittance information with payment.
- When paying by wire transfer, please fax remittance information to the attention of Accounts Receivable at (713) 260-1825 or mail to the address shown on the letterhead.
- Please refer to this invoice with your payment.
- Any questions about this invoice, please contact Valorie Hollier at telephone (713) 260-8545.



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

Invoice No: SR9811238
 Customer No: 107354-01
 Customer Fax: (561) 838-1713

Payment by wire transfer:
 DUKE ENERGY TRADING AND MARKETING, L.L.C.
 CHASE MANHATTAN BANK
 NEW YORK, NY
 ABA # [REDACTED]
 Account # [REDACTED]

Invoice Date: December 10, 1998
 Payment Terms: Due December 25, 1998
 unless otherwise provided in effective contract

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

Invoice for Natural Gas for Nom deliveries.

Prod Date	Transport Contract	Sales Point	Description	MMBtu Volume	Price	Amount Due
FLORIDA GAS TRANSMISSION COMPANY						
11/98	5430 - ZONE 1	6489	Pooling/Zone 1 CS #7	204	1.900	387.60
11/98	5430 - ZONE 2	7995	Pooling/Zone 2 CS #8	8,400	1.900	15,960.00
11/98	5430 - ZONE 2	7995	Pooling/Zone 2 CS #8	2,000	2.250	4,500.00
11/98	5430 - ZONE 2	7995	Pooling/Zone 2 CS #8	6,000	2.240	13,440.00
11/98	5430 - ZONE 2	7995	Pooling/Zone 2 CS #8	2,000	2.265	4,530.00
11/98	5430 - ZONE 2	7995	Pooling/Zone 2 CS #8	1,000	2.280	2,280.00
11/98	5430 - ZONE 2	7995	Pooling/Zone 2 CS #8	1,000	2.340	2,340.00
11/98	5430 - ZONE 2	7995	Pooling/Zone 2 CS #8	1,000	2.250	2,250.00
11/98	5430 - ZONE 2	7995	Pooling/Zone 2 CS #8	3,000	2.220	6,660.00
11/98	5430 - ZONE 2	7995	Pooling/Zone 2 CS #8	1,000	2.200	2,200.00
11/98	5430 - ZONE 2	7995	Pooling/Zone 2 CS #8	1,000	2.125	2,125.00
11/98	5430 - ZONE 2	7995	Pooling/Zone 2 CS #8	1,000	2.095	2,095.00
11/98	5430 - ZONE 2	7995	Pooling/Zone 2 CS #8	1,000	2.105	2,105.00
11/98	5430 - ZONE 2	7995	Pooling/Zone 2 CS #8	1,000	2.025	2,025.00
** Invoice Totals				29,604		62,897.60

- ** When paying by check, send remittance information with payment.
- ** When paying by wire transfer, please fax remittance information to the attention of Accounts Receivable at (713) 260-1825 or mail to the address shown on the letterhead.
- ** Please refer to this invoice with your payment.
- ** Any questions about this invoice, please contact Valorie Hollier at telephone (713) 260-8545.



Natural Gas Sales Invoice

Amoco Energy Trading Corporation

Tax ID No. 36-3421804

Invoice Number 500055
Invoice Date 12/02/1998
Contract 157115
Delivery Month 11/1998
Due Date 12/25/1998

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

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

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

*** Please include Amoco's invoice number on all remittances. ***

Natural gas delivered during 11/98.

Calculations are based on nominated quantities.

Table with 5 columns: Deliver Point Description, Amoco ID#, Quantity MMBTU, Price \$/MMBTU, Amount Due (\$). Rows include FGT ZONE 1 POOL (STA 7), FGT STATION 8 POOL POINT, FGT FAIRWAY FLD, and Total Amount Due 325,795.62.

If you have any questions, please contact Barbara Hollins at 281-366-5410 or send a facsimile to (281) 366-5913.

For Amoco use only: 141876
Invoice Page 1 of 1



Natural Gas Sales Invoice

Amoco Energy Trading Corporation

Tax ID No. 36-3421804

Invoice Number 500328
Invoice Date 12/02/1998
Contract 196781
Delivery Month 11/1998
Due Date 12/25/1998

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

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

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

*** Please include Amoco's invoice number on all remittances. ***

Natural gas delivered during 11/98. Calculations are based on nominated quantities.

Table with 5 columns: Deliver Point Description, Amoco ID#, Quantity MMBTU, Price \$/MMBTU, Amount Due (\$). Row 1: FGT STATION 8 POOL POINT, 059380, 22,908, 0.06720, 47,357.52. Row 2: Total Amount Due, 47,509.38.

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

For Amoco use only: 141876
Invoice Page 1 of 1



NATURAL GAS SALES INVOICE

Amoco Energy Trading Corp.
Tax ID No. 36-3421804

Remit Wire to:
AMOCO ENERGY TRADING CORPORATION
WIRE TRANSFER ACCOUNT
CHASE MANHATTAN BANK, NY
ACCT. NO. **REDACTED**
NEW YORK, NY 10081-6000

ATTN: CHRIS SYNDER
FLORIDA PUBLIC UTILITIES
P. O. BOX 3395
WEST PALM BEACH, FLORIDA

INVOICE NUMBER E09
INVOICE DATE 11-25-98
CONTRACT 157115
DELIVERY MONTH 10/1998

Payment Due: WITHIN 10 DAYS OR RECEIPT
Please include Amoco's invoice number on all remittances.

Delivery point description	Quantity mmbtu	Month of Delivery	Price \$/mmbtu	Amount Due
FGT IMBALANCE	406	10/98	1.9925	808.95

TOTAL AMOUNT DUE 808.95

If you have any questions, please contact Barbara Hollins at (281) 366-5410 or send a facsimile to (281) 366-5313. When remitting an amount different than a total amount billed, please fax the appropriate support to document your change.

For Amoco use only: 1300100001054 - 00A981603 - 10655803, 082297

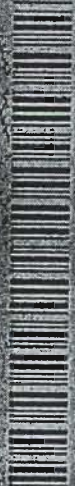
Amoco Energy Trading Corporation
509 South Boston
Tulsa, OK 74103

0000710 01 AB **AUTO T2 0 6215 33402

11/09/98

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

PG 1 OF 1



VENDOR NUMBER: 0080116489

TRACE NUMBER: 2000042701

DOCUMENT NO.	INVOICE DATE	INVOICE NO.	GROSS AMOUNT	DISCOUNT	NET AMOUNT
000009136	09/01/1998	E09000009FPU	883.02	0.00	883.02
TOTALS			883.02	.00	883.02

INQUIRIES CONCERNING THIS PAYMENT SHOULD BE DIRECTED TO OUR TULSA OK OFFICE. PLEASE CALL (800) 234-2244

IN ORDER TO AFFECT TIMELY INVOICE PAYMENT PLEASE PLACE YOUR VENDOR NUMBER ON ALL FUTURE INVOICES TO AMOCO. ** YOUR VENDOR NUMBER IS 0080116489

DETACH AND RETAIN THIS STUB FOR YOUR RECORDS

CHECK # 0600032433 ATTACHED BELOW



Amoco Energy Trading Corporation
509 South Boston
Tulsa, OK 74103

82-20 No. 0800032433
311

11/09/98

PAY TO THE ORDER OF

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

\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$883.02

NOT VALID AFTER 6 MONTHS

Eight Hundred Eighty Three and 02/100 Dollars

Rosalind Burruce
AUTHORIZED SIGNATURE

TRACE NO.: 2000042701

AMOCO ENERGY TRADING CORPORATION, A SUBSIDIARY OF CITICORP
100 PENN'S WAY, NEW CASTLE, DE 19720

REDACTED



**Florida
Public
Utilities
Company**

	A	B	C	F	G	H
1						
2						
3						
4						
5						
6						
7						
8	<u>INVOICE</u>					
9						
10				Date:	October 22, 1998	
11				Due Date:	November 1, 1998	
12						
13	Central Florida Gas Company					
14	Attention: Mr. Barry Porter					
15	1015 Sixth Street NW					
16	Winter Haven, Florida 33881					
17						
18	INVOICE NUMBER		12112859GS72			
19						
20						
21	<u>Description</u>		<u>Basis</u>	<u>Units</u>	<u>Price</u>	<u>Amount</u>
22						
23	September 1998 Imbalance Trading		MMBtu	2,795	\$1.9350	\$5,408.33
24						
25	Totals			2,795		\$5,408.33
26				=====		=====
27						
28						
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31						
32						
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34						
35						
36	Mail Payment to:		Wire transfer payment to:			
37						
38	Florida Public Utilities Company		SunBank/South Florida, NA			
39	Attention: Christopher M. Snyder		501 East Los Olas Boulevard			
40	Post Office Box 3395		Ft. Lauderdale, Florida 33301			
41	West Palm Beach, Florida 33402-3395		ABA			
42			For the credit of Florida Public Utilities Company			
43			General Account No			
44						
45	Please enclose one copy of this invoice with check payment					
46						
47						
48						
49	Post Office Box 3395 • West Palm Beach, Florida 33402-3395 • (561) 838-1723 • Fax (561) 838-1713					

REDACTED