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October 1, 1997

HAND DELIVERY

Ms. Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Betty Easley Conference Center
Room 110
Tallahassee, Florida 32399-0850

Re: Docket No. 970003-GU
FPU's revised August PGA filing

Dear Ms. Bayo:

Enclosed herewith for filing in the above-referenced docket on behalf of the Florida Public Utilities Company ("FPU") are the Original and five copies of FPU's revised PGA filing for the month of August 1997, which copies have been redacted in accordance with the Request for Confidential Classification that FPU filed in this proceeding on or about September 19, 1997. Also enclosed is a copy of revised Schedule A-2 which replaces Schedule A-2 of the confidential copy of FPU's August 1997 filing that was filed with the Commission on or about September 19, 1997. This filing is necessary to amend Schedule A-2 of the filing. A copy of revised Schedule A-2 has been provided to each party of record in the manner indicated on the attached certificate of service.

ACK

AFA

APP

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OTH

2 Please acknowledge receipt of these documents by stamping the extra copy of this letter "filed" and returning the same to me.

Thank you for your assistance with this filing

Sincerely,

William B. Willingham
William B. Willingham

cc: All Parties of Record

RECEIVED & FILED

Jaw

FLORIDA PUBLIC SERVICE COMMISSION

DOCUMENT NUMBER-DATE

10080 OCT-15

FPSC-RECORDS/REPORTING

CERTIFICATE OF SERVICE

I HEREBY certify that a copy of FPU's Revised Schedule A-2 for the Month of August 1997 was furnished by United States Mail this 1st day of October, 1997 to:

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By: 
WILLIAM B. WILLINGHAM, ESQ.

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1997 Through MARCH 1998

	CURRENT MONTH				AUGUST 1997				PERIOD TO DATE			
	COST OF GAS PURCHASED		ORIGINAL		DIFFERENCE		ACTUAL		ORIGINAL		DIFFERENCE	
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%				
1 COMMODITY (Pipeline)	8,288	10,937	(4,651)	(42.53)	45,334	63,570	(18,236)	(28.69)				
2 NO NOTICE SERVICE	2,576	2,610	(34)	(1.30)	16,454	16,671	(218)	(1.30)				
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
4 COMMODITY (Other)	674,998	782,892	(107,894)	(13.78)	3,534,132	5,240,874	(1,706,742)	(32.57)				
5 DEMAND	232,568	261,014	(28,448)	(10.90)	1,557,232	1,699,949	(142,717)	(8.40)				
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)	916,426	1,057,453	(141,027)	(13.34)	5,153,150	7,021,064	(1,867,914)	(26.60)				
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13 COMPANY USE	3,224	1,902	1,322	69.51	14,476	17,636	(3,160)	(14.56)				
14 TOTAL THERM SALES	1,007,656	842,686	164,970	19.58	6,208,703	5,336,779	871,924	16.34				
THERMS PURCHASED												
15 COMMODITY (Pipeline)	1,003,000	2,657,970	(1,654,970)	(62.31)	18,368,650	15,911,690	2,456,960	(15.44)				
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,980,000	1,980,000	0	0.00				
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
18 COMMODITY (Other)	2,921,150	2,657,970	263,180	9.90	16,253,780	15,911,690	342,090	2.15				
19 DEMAND	4,010,780	3,607,780	403,000	11.17	25,688,240	21,408,940	4,279,300	19.99				
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 (1+17+18+20)-(21+23)	2,921,150	2,657,970	263,180	9.90	16,253,780	15,911,690	342,090	2.15				
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26 COMPANY USE	9,316	4,780	4,536	94.90	38,451	28,580	9,871	34.54				
27 TOTAL THERM SALES (24-26 Estimated Only)	5,630,174	2,653,190	2,976,984	112.20	29,091,149	15,863,110	13,228,039	63.16				
CENTS PER THERM												
28 COMMODITY (Pipeline) (1/15)	0.209	0.411	(0.202)	(49.15)	0.247	0.400	(0.153)	(38.25)				
29 NO NOTICE SERVICE (2/16)	0.831	0.842	(0.011)	(1.31)	0.831	0.842	(0.011)	(1.31)				
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
31 COMMODITY (Other) (4/18)	23.107	29.455	(6.348)	(21.55)	21.743	32.937	(11.194)	(33.99)				
32 DEMAND (5/19)	5.799	7.235	(1.436)	(19.85)	6.083	7.941	(1.858)	(23.65)				
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)	31.372	39.784	(8.412)	(21.14)	31.704	44.125	(12.421)	(28.15)				
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)	34.607	39.791	(5.184)	(13.03)	37.848	44.213	(6.365)	(14.85)				
40 TOTAL COST OF THERM SOLD (11/27)	16.277	39.856	(23.579)	(59.16)	17.714	44.205	(26.491)	(59.93)				
41 TRUE-UP (E-2)	2.768	2.768	0.000	0.00	2.768	2.768	0.000	0.00				
42 TOTAL COST OF GAS (40+41)	19.045	42.624	(23.579)	(55.32)	20.482	46.973	(26.491)	(56.40)				
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)	19.11661	42.78427	(23.668)	(55.32)	20.55901	47.14962	(26.591)	(56.40)				
45 PGA FACTOR ROUNDED TO NEAREST .001	19.117	42.784	(23.667)	(55.32)	20.559	47.150	(26.591)	(56.40)				

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1997 Through MARCH 1998**

COST OF GAS PURCHASED	CURRENT MONTH		AUGUST 1997		PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	6,286	10,937	(4,651)	(42.53)	45,334	63,570	(18,236)	(28.69)
2 NO NOTICE SERVICE	2,576	2,610	(34)	(1.30)	16,454	16,671	(218)	(1.30)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	674,998	782,892	(107,894)	(13.78)	3,534,132	5,240,874	(1,706,742)	(32.57)
5 DEMAND	232,566	261,014	(28,448)	(10.90)	1,557,232	1,699,949	(142,717)	(8.40)
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)	916,426	1,057,453	(141,027)	(13.34)	5,153,150	7,021,084	(1,867,914)	(26.60)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	3,224	1,902	1,322	69.51	14,478	12,536	1,840	14.55
14 TOTAL THERM SALES	1,007,656	842,686	164,970	19.58	6,208,703	5,336,779	871,924	16.3
THERMS PURCHASED								
15 COMMODITY (Pipeline)	3,003,000	2,657,970	345,030	12.98	18,368,650	15,911,690	2,456,960	15.44
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,980,000	1,980,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	2,921,150	2,657,970	263,180	9.90	16,253,780	15,911,690	342,090	2.15
19 DEMAND	4,010,780	3,607,780	403,000	11.17	25,686,240	21,406,940	4,279,300	19.99
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
22 DEMAND	0	0	0	0.00	0	0	0	0.00
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (*17+18+20)-(21+23)	2,921,150	2,657,970	263,180	9.90	16,253,780	15,911,690	342,090	2.15
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	9,316	4,780	4,536	94.90	38,451	28,580	9,871	34.54
27 TOTAL THERM SALES (24-26 Estimated Only)	5,630,174	2,653,190	2,976,984	112.20	29,091,149	15,683,110	13,208,039	83.16
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.209	0.411	(0.202)	(49.15)	0.247	0.400	(0.153)	(38.25)
29 NO NOTICE SERVICE (2/16)	0.831	0.842	(0.011)	(1.31)	0.831	0.842	(0.011)	(1.31)
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other) (4/18)	23.107	29.455	(6.348)	(21.55)	21.743	32.937	(11.194)	(33.99)
32 DEMAND (5/19)	5.799	7.235	(1.436)	(19.85)	6.063	7.941	(1.878)	(23.65)
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)	31.372	39.784	(8.412)	(21.14)	31.704	44.125	(12.421)	(28.15)
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)	34.607	39.791	(5.184)	(13.03)	37.648	44.213	(6.565)	(14.85)
40 TOTAL COST OF THERM SOLD (11/27)	16.277	39.856	(23.579)	(59.16)	17.714	44.205	(26.491)	(59.93)
41 TRUE-UP (E-2)	2.768	2.768	0.000	0.00	2.768	2.768	0.000	0.00
42 TOTAL COST OF GAS (40+41)	19.045	42.624	(23.579)	(55.32)	20.482	46.973	(26.491)	(56.40)
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)	19.11661	42.78427	(23.668)	(55.32)	20.55901	47.14962	(26.591)	(56.40)
45 PGA FACTOR ROUNDED TO NEAREST .001	19.117	42.784	(23.667)	(55.32)	20.559	47.150	(26.591)	(56.40)

COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1997 Through MARCH 1998

COST OF GAS PURCHASED	CURRENT MONTH:		AUGUST 1997		PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	6,286	10,937	(4,651)	(42.53)	45,334	63,570	(18,236)	(28.69)
2 NO NOTICE SERVICE	2,576	2,610	(34)	(1.30)	16,454	16,671	(218)	(1.30)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	674,998	782,892	(107,894)	(13.78)	3,534,132	5,240,874	(1,706,742)	(32.57)
5 DEMAND	232,568	261,014	(28,448)	(10.90)	1,557,232	1,699,949	(142,717)	(8.40)
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	(212,865)	212,865	(100.00)	0	(1,671,649)	1,671,649	(100.00)
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	916,428	844,588	71,838	8.51	5,153,150	5,349,415	(196,265)	(3.67)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	3,224	1,902	1,322	69.51	14,476	12,836	1,340	14.56
14 TOTAL THERM SALES	1,007,656	842,686	164,970	19.58	6,208,703	5,336,779	871,924	16.37
THERMS PURCHASED								
15 COMMODITY (Pipeline)	3,003,000	2,657,970	345,030	12.98	18,368,650	15,911,890	2,456,960	15.44
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,980,000	1,980,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	2,921,150	2,657,970	263,180	9.90	16,253,780	15,911,890	342,090	2.15
19 DEMAND	4,010,780	3,607,780	403,000	11.17	25,688,240	21,406,940	4,279,300	19.99
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
22 DEMAND	0	0	0	0.00	0	0	0	0.00
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (*17+18+20)-(21+23)	2,921,150	2,657,970	263,180	9.90	16,253,780	15,911,890	342,090	2.15
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	9,316	4,780	4,536	94.90	38,451	28,580	9,871	34.54
27 TOTAL THERM SALES (24-26 Estimated Only)	5,830,174	2,653,190	2,976,984	112.20	29,091,149	15,883,110	13,208,039	83.16
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.209	0.411	(0.202)	(49.15)	0.247	0.400	(0.153)	(38.25)
29 NO NOTICE SERVICE (2/16)	0.831	0.842	(0.011)	(1.31)	0.831	0.842	(0.011)	(1.31)
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other) (4/18)	23.107	29.455	(6.348)	(21.55)	21.743	32.937	(11.194)	(33.99)
32 DEMAND (5/19)	5.799	7.235	(1.436)	(19.85)	6.063	7.941	(1.878)	(23.65)
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)	31.372	31.776	(0.404)	(1.27)	31.704	33.819	(1.915)	(5.70)
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)	34.607	39.791	(5.184)	(13.03)	37.648	44.213	(6.565)	(14.85)
40 TOTAL COST OF THERM SOLD (11/27)	16.277	31.833	(15.556)	(48.87)	17.714	33.660	(15.966)	(47.40)
41 TRUE-UP (E-2)	2.768	2.768	0.000	0.00	2.768	2.768	0.000	0.00
42 TOTAL COST OF GAS (40+41)	19.045	34.601	(15.556)	(44.96)	20.482	36.448	(15.966)	(43.80)
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)	19.11661	34.73110	(15.614)	(44.96)	20.55901	36.58504	(16.026)	(43.80)
45 PGA FACTOR ROUNDED TO NEAREST .001	19.117	34.731	(15.614)	(44.96)	20.559	36.585	(16.026)	(43.80)

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

FOR THE PERIOD OF:
CURRENT MONTH:

APRIL 1997 THROUGH MARCH 1998
AUGUST 1997

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	2,738,050	5,526.08	0.202
2 No Notice Commodity Adjustment - System Supply	(16,550)	(47.50)	0.287
3 Commodity Pipeline - Scheduled FTS - End Users	85,000	243.95	0.287
4 Commodity Pipeline - Scheduled FTS - OSSS	196,500	563.96	0.287
5 Commodity Pipeline - Scheduled PTS - End Users	0	0.00	0.000
6 Commodity Adjustments	0	0.00	0.000
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	3,003,000	6,286.49	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	2,724,650	611,687.10	22.450
18 Commodity Other - Scheduled FTS - OSSS	196,500	43,990.05	22.387
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	20,757.11	0.000
21 Imbalance Cashout - Other Shippers	0	(1,436.60)	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Other	0	0.00	0.000
24 TOTAL COMMODITY (Other)	2,921,150	674,997.66	23.107
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	3,729,280	226,344.95	6.069
26 Demand (Pipeline) Entitlement to End-Users	5,000	1,700.00	2.000
27 Demand (Pipeline) Entitlement to OSSS	196,500	4,521.47	2.301
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	4,010,780	232,566.42	5.799
OTHER			
33 Revenue Sharing - FGT	0	0.00	0.000
34 Other	0	0.00	0.000
35 Other	0	0.00	0.000
36 Other	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 1997 THROUGH MARCH 1998
 CURRENT MONTH: AUGUST 1997

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	18659	10	121,908.68	0.00	2,576.10	0.00	0.00	119,332.58	0.00
2	FGT	18649	11	113,233.84	0.00	0.00	0.00	0.00	113,233.84	0.00
3	FGT	18922	12	4,682.06	4,682.06	0.00	0.00	0.00	0.00	0.00
4	FGT	18911	13	1,651.93	1,651.93	0.00	0.00	0.00	0.00	0.00
5	FGT	18921	14	(47.50)	(47.50)	0.00	0.00	0.00	0.00	0.00
6	FGT	18828	15	24,542.19	0.00	0.00	0.00	24,542.19	0.00	0.00
7	FGT	CK 625000859	16	(3,785.08)	0.00	0.00	0.00	(3,785.08)	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										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
TOTAL				916,426.67	6,286.49	2,576.10	0.00	674,997.66	232,566.42	0.00

FOR THE PERIOD OF: APRIL 1997 Through MARCH 1998

	CURRENT MONTH:				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (Sch. A-1 Line 4)	674,998	782,892	107,894	13.78	3,534,132	5,240,874	1,706,742	32.57
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	241,428	61,696	(179,732)	(291.32)	1,619,019	108,541	(1,510,478)	(1,391.62)
3 TOTAL	916,426	844,588	(71,838)	(8.51)	5,153,150	5,349,415	196,265	3.67
4 FUEL REVENUES (NET OF REVENUE TAX)	1,007,656	842,686	(164,970)	(19.58)	6,208,703	5,336,779	(871,924)	(16.34)
5 TRUE-UP (COLLECTED) OR REFUNDED	(103,033)	(103,033)	0	0.00	(515,165)	(515,165)	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	904,623	739,653	(164,970)	(22.30)	5,693,538	4,821,614	(871,924)	(18.08)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(11,803)	(104,935)	(93,132)	88.75	540,388	(527,801)	(1,068,189)	202.38
8 INTEREST PROVISION-THIS PERIOD (21) (2)	1,542	0	(1,542)	0.00	(2,804)	0	2,804	0.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	286,536	1,042,133	755,597	72.50	(673,441)	1,052,867	1,726,308	163.96
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	103,033	103,033	0	0.00	515,165	515,165	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)	379,308	1,040,231	660,923	63.54	379,308	1,040,231	660,923	63.54
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	286,536	1,042,133	755,597	72.50	* 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)	377,766	1,040,231	662,465	63.68				
14 TOTAL (12+13)	664,302	2,082,364	1,418,062	68.10				
15 AVERAGE (50% OF 14)	332,151	1,041,182	709,031	68.10				
16 INTEREST RATE - FIRST DAY OF MONTH	5.5800%	0.0000%	---	---				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.5600%	0.0000%	---	---				
18 TOTAL (16+17)	11.1400%	0.0000%	---	---				
19 AVERAGE (50% OF 18)	5.5700%	0.0000%	---	---				
20 MONTHLY AVERAGE (19/12 Months)	0.464%	0.000%	---	---				
21 INTEREST PROVISION (15x20)	1,542	0	---	---				

Estimated Only:

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

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 1997 Through MARCH 1998
AUGUST 1997

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL TOTAL	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GR/FUEL	TOTAL CENTS PER CENTS PER		
								THIRD PARTY	PIPELINE					
1	APR 97		SYS SUPPLY	N/A					N/A	N/A				
2	APR 97		SYS SUPPLY	N/A					N/A	N/A				
3	APR 97		SYS SUPPLY	N/A					N/A	N/A				
4	APR 97		SYS SUPPLY	N/A					N/A	N/A				
5	APR 97		SYS SUPPLY	N/A					N/A	N/A				
6	APR 97		SYS SUPPLY	N/A					N/A	N/A				
7	APR 97		SYS SUPPLY	N/A					N/A	N/A				
8	MAY 97		SYS SUPPLY	N/A					N/A	N/A				
9	MAY 97		SYS SUPPLY	N/A					N/A	N/A				
10	MAY 97		SYS SUPPLY	N/A					N/A	N/A				
11	MAY 97		SYS SUPPLY	N/A					N/A	N/A				
12	MAY 97		SYS SUPPLY	N/A					N/A	N/A				
13	MAY 97		SYS SUPPLY	N/A					N/A	N/A				
14	MAY 97		SYS SUPPLY	N/A					N/A	N/A				
15	JUNE 97		SYS SUPPLY	N/A					N/A	N/A				
16	JUNE 97		SYS SUPPLY	N/A					N/A	N/A				
17	JUNE 97		SYS SUPPLY	N/A					N/A	N/A				
18	JUNE 97		SYS SUPPLY	N/A					N/A	N/A				
19	JUNE 97		SYS SUPPLY	N/A					N/A	N/A				
20	JUNE 97		SYS SUPPLY	N/A					N/A	N/A				
21	JUNE 97		SYS SUPPLY	N/A					N/A	N/A				
22	JUNE 97		SYS SUPPLY	N/A					N/A	N/A				
23	JUNE 97		SYS SUPPLY	N/A					N/A	N/A				
24	JULY 97		SYS SUPPLY	N/A					N/A	N/A				
25	JULY 97		SYS SUPPLY	N/A					N/A	N/A				
26	JULY 97		SYS SUPPLY	N/A					N/A	N/A				
27	JULY 97		SYS SUPPLY	N/A					N/A	N/A				
28	JULY 97		SYS SUPPLY	N/A					N/A	N/A				
29	JULY 97		SYS SUPPLY	N/A					N/A	N/A				
30	JULY 97		SYS SUPPLY	N/A					N/A	N/A				
31	JULY 97		SYS SUPPLY	N/A					N/A	N/A				
32	JULY 97		SYS SUPPLY	N/A					N/A	N/A				
33	JULY 97		SYS SUPPLY	N/A					N/A	N/A				
34	JULY 97		SYS SUPPLY	N/A					N/A	N/A				
35	JULY 97		SYS SUPPLY	N/A					N/A	N/A				
36	JULY 97		SYS SUPPLY	N/A					N/A	N/A				
37	AUG 97		SYS SUPPLY	N/A					N/A	N/A				
38	AUG 97		SYS SUPPLY	N/A					N/A	N/A				
39	AUG 97		SYS SUPPLY	N/A					N/A	N/A				
40	AUG 97		SYS SUPPLY	N/A					N/A	N/A				
41	AUG 97		SYS SUPPLY	N/A					N/A	N/A				
42	AUG 97		SYS SUPPLY	N/A					N/A	N/A				
TOTAL							15205530	1048250	16253780	3534132	0	0	0	21.743444

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FOR THE PERIOD: APRIL 1997 THROUGH MARCH 1998
 MONTH: AUGUST 1997

PRODUCER/ SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
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40							
41							
42							
43							
TOTAL		9,783	9,455	303,232	293,113		
WEIGHTED AVERAGE						\$2.1638	\$2.2385

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 1997 Through MARCH 1998

		CURRENT MONTH:		AUGUST 1997		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	445,087	377,950	(67,137)	(17.76)	3,013,104	2,782,630	(230,474)	(8.28)
OUTDOOR LIGHTING	(21)	198	210	12	5.71	988	1,050	62	5.88
RESIDENTIAL	(31)	414,782	424,210	9,428	2.22	2,653,387	2,835,460	182,073	6.42
LARGE VOLUME	(51)	1,571,745	1,490,710	(81,035)	(5.44)	8,846,018	8,443,500	(402,518)	(4.77)
OTHER	(81)	6,673	6,820	147	2.16	36,994	41,890	4,896	11.69
TOTAL FIRM		2,438,484	2,299,900	(138,584)	(6.03)	14,550,490	14,104,530	(445,960)	(3.16)
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	336,692	353,290	16,598	4.70	1,684,012	1,778,580	94,568	5.32
INTERRUPTIBLE TRANSPORT	(92)	16,852	20,480	3,628	17.71	102,685	110,870	8,185	7.38
LARGE VOLUME INTERRUPTIBLE	(93)	2,641,645	1,860,000	(781,646)	(42.02)	11,705,713	9,180,000	(2,525,713)	(27.51)
OFF SYSTEM SALES SERVICE	(95)	196,500	0	(196,500)	0.00	1,048,250	0	(1,048,250)	0.00
TOTAL INTERRUPTIBLE		3,191,690	2,233,770	(957,920)	(42.88)	14,540,660	11,069,450	(3,471,210)	(31.36)
TOTAL THERM SALES		5,630,174	4,533,670	(1,096,504)	(24.19)	29,091,150	25,173,980	(3,917,170)	(15.56)
NUMBER OF CUSTOMERS (FIRM)									
AVG. NO. OF CUSTOMERS PERIOD TO DATE									
GENERAL SERVICE	(11)	2,607	2,358	(249)	(10.56)	2,600	2,430	(170)	(7.00)
OUTDOOR LIGHTING	(21)	0	0	0	0.00	0	0	0	0.00
RESIDENTIAL	(31)	31,109	30,450	(659)	(2.16)	31,364	30,953	(411)	(1.33)
LARGE VOLUME	(51)	870	865	(5)	(0.58)	894	888	(6)	(0.68)
OTHER	(81)	441	423	(18)	(4.26)	437	424	(13)	(3.07)
TOTAL FIRM		35,027	34,096	(931)	(2.73)	35,295	34,695	(600)	(1.73)
NUMBER OF CUSTOMERS (INTERRUPTIBLE)									
AVG. NO. OF CUSTOMERS PERIOD TO DATE									
INTERRUPTIBLE	(61)	13	13	0	0.00	13	13	0	0.00
INTERRUPTIBLE TRANSPORT	(92)	1	1	0	0.00	1	1	0	0.00
LARGE VOLUME INTERRUPTIBLE	(93)	1	1	0	0.00	1	1	0	0.00
OFF SYSTEM SALES SERVICE	(95)	1	0	(1)	0.00	1	0	(1)	0.00
TOTAL INTERRUPTIBLE		16	15	(1)	(6.67)	16	15	(1)	(6.67)
TOTAL CUSTOMERS		35,043	34,111	(932)	(2.73)	35,311	34,710	(601)	(1.73)
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	171	160	(11)	(6.88)	1,159	1,145	(14)	(1.22)
OUTDOOR LIGHTING	(21)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
RESIDENTIAL	(31)	13	14	1	7.14	85	92	7	7.61
LARGE VOLUME	(51)	1,807	1,723	(84)	(4.88)	9,895	9,508	(387)	(4.07)
OTHER	(81)	15	16	1	6.25	85	99	14	14.14
INTERRUPTIBLE	(61)	25,899	27,176	1,277	4.70	129,539	136,814	7,275	5.32
INTERRUPTIBLE TRANSPORT	(92)	16,852	20,480	3,628	17.71	102,685	110,870	8,185	7.38
LARGE VOLUME INTERRUPTIBLE	(93)	2,641,646	1,860,000	(781,646)	(42.02)	11,705,713	9,180,000	(2,525,713)	(27.51)
OFF SYSTEM SALES SERVICE	(95)	196,500	0	(196,500)	0.00	1,048,250	0	(1,048,250)	0.00

ACTUAL FOR THE PERIOD OF: APRIL 1997 Through MARCH 1998

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
WEST PALM BEACH												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED * AVERAGE BTU CONTENT CCF PURCHASED	1.0467	1.0399	1.0428	1.0454	1.0462							
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 * PRESSURE CORRECTION FACTOR	1.06	1.05	1.06	1.06	1.06	0	0	0	0	0	0	0
SANFORD & DELAND												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED * AVERAGE BTU CONTENT CCF PURCHASED	1.0471	1.0386	1.0420	1.0444	1.0459							
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 * PRESSURE CORRECTION FACTOR	1.07	1.06	1.06	1.06	1.06	0	0	0	0	0	0	0

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 AN INDEPENDENT MEMBER

DATE: 08/31/88
 DEC: 07/10/87
 TRFICL NO: 8857
 TOTAL AMOUNT DUE: \$12,745.88

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 331N JACKSON BLVD
 POST OFFICE BOX 3785
 4151 PALM BEACH, FL 33402-1185

SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY
 TYPE: FIRM TRANSPORTATION

CONTRACT: 5008
 SUFFIX: 00832427

DELIVERIES: POI NO. CAN NO.

PLEASE REFER TO THIS INVOICE NO. ON YOUR STATEMENT
 AND USE TO
 FILE 1 UNIT
 FLORIDA GAS TRANSMISSION COMPANY
 14100 N. W. 27th Ave., Dallas, TX
 ACCOUNT #
 ABA #

CONTRACT	SHIPPER	CUSTOMER NO.	4081	PLEASE CONTACT LAURA GIAMBRORE AT (713) 853-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST	NO. UNITS PER DAY	AMOUNT						
POI NO.	RECEIPTS CAN NO.	DELIVERIES POI NO. CAN NO.	TRFICL FIRM TRANSPORTATION	TYPE	IC	RC	RATE	PERCENTAGE	DTIC	RTT	NO. UNITS PER DAY	AMOUNT
				RESERVATION CHARGE								
				RES CHG FOR TEMP BELING AT LESS THAN MAX RATE	08/87	A	REL	0.4788	0.0083	0.4353	282.280	\$114,781.76
				NO NOTICE RESERVATION CHARGE	08/87	A	REL	0.4788		0.4268	3,000	\$13,230.80
				TEMPORARY RELINQUISHMENT CREDIT - ACQ CIRC 5303, AT PRI 18103	08/87	A	RRR	0.0833		0.0833	3,000	\$2,499.00
				TEMPORARY RELINQUISHMENT CREDIT - ACQ CIRC 5303, AT PRI 18104	08/87	A	IRL	0.2600		0.2600	3,000	\$780.00
				TEMPORARY RELINQUISHMENT CREDIT - ACQ CIRC 5303, AT PRI 18105	08/87	A	IRL	0.2600		0.2600	3,000	\$780.00
				TEMPORARY RELINQUISHMENT CREDIT - ACQ CIRC 5303, AT PRI 18106	08/87	A	IRL	0.2600		0.2600	3,000	\$780.00
				TEMPORARY RELINQUISHMENT CREDIT - ACQ CIRC 5303, AT PRI 18107	08/87	A	IRL	0.2600		0.2600	3,000	\$780.00
				TEMPORARY RELINQUISHMENT CREDIT - ACQ CIRC 5303, AT PRI 18108	08/87	A	IRL	0.2600		0.2600	3,000	\$780.00
				TOTAL FOR CONTRACT 5008 FOR MONTH OF 08/87.							282,280	\$121,508.88

... (NO OF INVOICE 18858) ...

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
AN ENCORP/ARMAI AFFILIATE

DATE: 05/27/87 Page
 CUC: 0770727
 SERVICE NO: 18857
 TOTAL AMOUNT DUE: \$132,233.84

PLEASE REFER TO THIS SERVICE NO. ON FURTHER REQUESTS
 and wire to:
 Wire Transfer
 Florida Gas Transmission Company
 Nations Bank, Dallas, TX
 Account #
 ABA #

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: JACK BROWNE
 POST OFFICE BOX 3789
 6451 PALM BLVD., FT. PALM BEACH, FL 33407-3789

SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 1084 PLEASE CONTACT LAURA COMPTON
 TYPE: FIRM TRANSPORTATION (CUB) NO: 008324477 AT 7723853-8725 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR (CUC) LIST

PGI NO	RECEIPTS	CAN NO	DELIVER TO	PGI NO	CAN NO	PROD	IC	AC	RATE	PERCENTAGE	DISC	NET	VOLUMES	DIM DAY	ACCOUNT
						08/87	A	RES	0.8072	0.0085		0.8157	170.818		\$132,233.84
						TOTAL FOR CONTRACT 1824 FOR MONTH OF 08/87.									
						... (NO OF INVOICE 18849) ...									

RESERVATION CHARGE

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 AN ENERGY/UTILITY AFFILIATE

DATE: 08/19/87
 CUE: 08/20/87
 TRAVEL NO.: 18722
 TOTAL AMOUNT DUE: \$5,927.08

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: GACE BROWN
 POST OFFICE BOX 3393
 4511 PALM BLVD., FT. PALM BEACH, FL 33407-3393

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

CONTRACT: 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT LAURA GIAMBONE AT (713)833-8725 WITH ANY QUESTIONS REGARDING THIS INVOICE
 TYPE: FIRM TRANSMISSION CUE NO: 08874627 OR CUE LIST

POI NO.	RECEIPTS	DATE	SHIPPER	IC	BC	RATE	PERCENTAGE	UNIT	AMOUNT	
18103	Usage Charge	08/19	A	COM	0.032	(0.0025)	0.0287	8.607	\$246.81	
18104	Usage Charge	08/19	A	COM	0.032	(0.0025)	0.0287	8.705	\$281.84	
18105	Usage Charge	08/19	A	COM	0.032	(0.0025)	0.0287	18.748	\$548.12	
18106	Usage Charge	08/19	A	COM	0.032	(0.0025)	0.0287	10.734	\$329.74	
18107	Usage Charge	08/19	A	COM	0.032	(0.0025)	0.0287	21.558	\$679.37	
18108	Usage Charge	08/19	A	COM	0.032	(0.0025)	0.0287	21.463	\$661.24	
18109	Usage Charge	08/19	A	COM	0.032	(0.0025)	0.0287	32.416	\$988.27	
18116	Usage Charge	08/19	A	COM	0.032	(0.0025)	0.0287	3.107	\$93.00	
18117	Usage Charge	08/19	A	COM	0.032	(0.0025)	0.0287	2.729	\$81.49	
18118	Usage Charge	08/19	A	COM	0.032	(0.0025)	0.0287	3.317	\$98.14	
18273	Usage Charge	08/19	A	COM	0.032	(0.0025)	0.0287	18.690	\$563.48	
62992	Usage Charge	08/19	A	COM	0.032	(0.0025)	0.0287	10.830	\$317.42	
TOTAL FOR CONTRACT 5009 FOR MONTH OF 08/87:									183.237	\$5,887.08

*** END OF INVOICE 18722 ***

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 AN ENRON/SUNAT AFFILIATE

DATE: 07/27/97	SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY	PLEASE REFER TO THE ATTACHED INVOICE FOR SERVICE CHARGES AND WIRE TO WIRE TRANSFER
DOC: 07/22/97	SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY	Florida Gas Transmission Company,
INVOICE NO: 1881	SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY	Nations Bank - Dallas TX
TOTAL INVOICED: \$1,851.97	SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY	Account # 484

CONTRACT: 3624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4884 PLEASE CONTACT LAURA GIAMBROCCO AT (713)883-4775 WITH ANY QUESTIONS REGARDING THIS INVOICE

PCI NO	RECEIPTS	PCI NO	DELIVERIES	CBA NO	PAGO MONTH	IC	EC	RATES		VOLUME	AMOUNT
								UNIT	PER UNIT		
	Stage Charge				08/97	A	CDH	0.0144	(0.0025)	0.0119	1109.87
18104	Stage Charge	18104	28845		08/97	A	CDH	0.0144	(0.0025)	0.0119	1175.80
18105	Stage Charge	18105	28456		08/97	A	CDH	0.0144	(0.0025)	0.0119	1181.50
18106	Stage Charge	18106	28456		08/97	A	CDH	0.0144	(0.0025)	0.0119	1470.00
18107	Stage Charge	18107	2181		08/97	A	CDH	0.0144	(0.0025)	0.0119	1104.01
18108	Stage Charge	18108	2183		08/97	A	CDH	0.0144	(0.0025)	0.0119	18.96
18109	Stage Charge	18109	2185		08/97	A	CDH	0.0144	(0.0025)	0.0119	1109.85
18110	Stage Charge	18110	2267		08/97	A	CDH	0.0144	(0.0025)	0.0119	1184.41
18117	Stage Charge	18117	2261		08/97	A	CDH	0.0144	(0.0025)	0.0119	1184.78
18118	Stage Charge	18118	2277		08/97	A	CDH	0.0144	(0.0025)	0.0119	1177.33
TOTAL FOR CONTRACT 3624 FOR MONTH OF 08/97:											
38,816 11,851.97											

... END OF INVOICE 1881: ...

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 AN ENCHROMAT AFFILIATE

DATE 07/10/87 Page 1
 CUE 07/07/87
 INVOICE NO. 1877
 TOTAL AMOUNT DUE 1167.50

Please reference this invoice no. on your remittance and also to wire transfer
 Florida Gas Transmission Company
 Nations Bank, Dallas, TX
 Account #
 ABA #

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: JACK BROWN
 POST OFFICE BOX 1385
 WEST PALM BEACH, FL 33402-3385

CONTRACT: 5002 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 1084 PLEASE CONTACT GEORGE ABUEZ
 TYPE: DELIVER POINT OPERATOR ACCOUNT (SIN) NO. 00432-037 AT 1713853-8034 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR EOCG LIST

POI NO. RECEIPTS CUB NO. DELIVERIES

PRD	MONTH	IC	AC	RATE	CONTRACTS	UNIT	RT	VOLUME'S	AMOUNT
08/87	A	COM		0.0312	10.0025		0.0287	11.655	1167.50
TOTAL FOR CONTRACT 5002 FOR MONTH OF 08/87.									
*** END OF INVOICE 1877 ***									

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 AN ENERCON/SONAT AFFILIATE

DATE: 08/11/97
 CCL: 08/10/97
 INVOICE NO: 18828
 TOTAL AMOUNT DUE: 174,342.19

Please reference this invoice to your residence and wire to:
 Wire Center
 Florida Gas Transmission Company
 Attention: Billing Department
 Account # 484

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: MARC SCHWEDENMANN
 POST OFFICE BOX 3285
 WEST PALM BEACH, FL 33402-1195

CONTRACT: 5-11114
 TYPE: CASH IN/CASH OUT
 CUSTOMER NO: 4084
 PLEASE CONTACT GEORGE ABDEL
 AT (772)783-6024 WITH ANY QUESTIONS REGARDING THIS INVOICE
 DOWNS NO: 004824827 OR (800) 433-1111

RECEIPT#	GEN NO	DELIVERIES	IC	AC	BASE	YURKOWSKI	DISC	RT	VOLUMES	AMOUNT
		01/97	MINI		3.6900				6.651	174,342.19
TOTAL FOR MONTH OF 01/97										
*** END OF INVOICE 18828 ***										

CIO - Net No Notice Indebtedness

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



08/21/97

0010559 50

T 9162 33402

EMSAJ

PG 1 OF 1

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

VENDOR NO. 4084
 REMITTANCE STATEMENT

VOUCHER NO.	INVOICE DATE	INVOICE NUMBER	PURCHASE ORDER	AMOUNT		NET
				GROSS	DISCOUNT	
1708000021	08/18/97	18306		3,785.08	0.00	3,785.08
			12796	IMBALANCE CASH OUT		
						TOTAL 3,785.08

SPECIAL INSTRUCTIONS:
 CALL ALMA GREEN AT X35832 FOR PICK UP

CUT AND RETAIN THIS STUB FOR YOUR RECORDS.

CHECK # 0825000858 ATTACHED BELOW



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

No. 0825000858

08/21/97

PAY TO THE ORDER OF

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

SSSSSSSSSS3,785.08

NOT VALID AFTER 90 DAYS

Three Thousand Seven Hundred Eighty Five and 00/100 Dollars

William A. Taylor

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



08/21/97

0016559 50

9162 33402

EMSAJ

PG 1 OF 1

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

VENDOR NO. 4084
 REMITTANCE STATEMENT

VOUCHER NO.	INVOICE DATE	INVOICE NUMBER	PURCHASE ORDER	AMOUNT		NET
				GROSS	DISCOUNT	
1708000021	08/18/97	18306		3,785.08	0.00	3,785.08
			12/96 IMBALANCE CASH OUT			
						TOTAL 3,785.08

SPECIAL INSTRUCTIONS

CALL ALMA GREEN AT X35832 FOR PICK UP

CUT AND RETAIN THIS STUB FOR YOUR RECORDS.

CHECK # 082500859 ATTACHED BELOW



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

No. 0825000859

08/21/97

PAY TO THE ORDER OF

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

SSSSSSSSSS3,785.08

NOT VALID AFTER 90 DAYS

Three Thousand Seven Hundred Eighty Five and 00/100 Dollars

William A. ...



**Florida
Public
Utilities
Company**

Natural and Propane Gas

	A	B	C	F	G	H
1						
2						
3						
4						
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7						
8				INVOICE		
9						
10					Date:	July 24, 1997
11					Due Date:	August 2, 1997
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16						
17				CONFIDENTIAL INVOICE		
18	INVOICE NUMBER		12112859GS43			
19			INTENTIONALLY LEFT BLANK			
20						
21		<u>Description</u>		<u>Basis</u>	<u>Units</u>	<u>Price</u>
22						<u>Amount</u>
23		June 1997 Imbalance Trading		MMBtu		
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25	Totals				-----	-----
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39	Mail Payment to:			Wire transfer payment to:		
40						
41	Florida Public Utilities Company			SunBank/South Florida, NA		
42	Attention: Christopher M. Snyder			501 East Los Olas Boulevard		
43	Post Office Box 3395			Ft. Lauderdale, Florida 33301		
44	West Palm Beach, Florida 33402-3395			ABA :		
45				For the credit of Florida Public Utilities Company		
46				General Account No		
47						
48	Please enclose one copy of this invoice with check payment					
49						
50						
51						
52	Post Office Box 3395 • West Palm Beach, Florida 33402-3395 • (561) 838-1723 • Fax (561) 838-1713					