

RUTLEDGE, ECENIA, UNDERWOOD, PURNELL & HOFFMAN

PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS AT LAW

ORIGINAL

STEPHEN A. ECENIA
JOHN R. ELLIS
KENNETH A. HOFFMAN
THOMAS W. KONRAD
MICHAEL G. MAIDA
J. STEPHEN MENTON
H. DAVID PRESCOTT
HARGOLD F. X. PURNELL
GARY R. RUTLEDGE
H. MICHAEL UNDERWOOD

POST OFFICE BOX 551, 32302-0551
215 SOUTH MONROE STREET, SUITE 420
TALLAHASSEE, FLORIDA 32301-1841

TELEPHONE (850) 681-6788
TELECOPIER (850) 681-6515

OF COUNSEL
CHARLES F. DUKLEY

GOVERNMENTAL CONSULTANTS
PATRICK H. MALOY
AMY J. YOUNG

September 18, 1998

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

HAND DELIVERY

RECEIVED-FPSC
SEP 18 PM 2:35
RECORDS AND REPORTING

Re: Docket No. 980003-GU

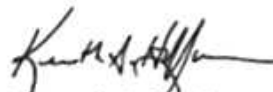
Dear Ms. Bayo:

Enclosed herewith for filing in the above-referenced docket on behalf of Florida Public Utilities Company ("FPU") are the following documents:

1. Original and five copies of FPU's Request for Confidential Classification, and
2. An envelope containing the document considered "confidential".

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,


Kenneth A. Hoffman

RECEIVED & FILED


FPSC-BUREAU OF RECORDS

KAH/rl

cc: All Parties of Record

Confidential
DOCUMENT NUMBER-DATE
10328 SEP 18 98
FPSC-RECORDS/REPORTING

Inh 3ur

ACK	AFA	APP	CAF	CMU	CTR	EAG	LEG	LIN	OPC	RCH	SEC	NAS	OTH
✓													

Request
DOCUMENT NUMBER-DATE
10327 SEP 18 98
FPSC-RECORDS/REPORTING

ORIGINAL

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

Docket No. 980003-GU
Filed: September 18, 1998

FPU'S REQUEST FOR CONFIDENTIAL CLASSIFICATION

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 Confidential Classification of portions of its purchased gas adjustment ("PGA") filing for the month of August, 1998. In support thereof, FPU states as follows:

1. FPU's PGA filing for the month of August 1998 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 April 1998 through March 1999; and (b) purchased gas invoices for the month of August, 1998.

2. FPU requests that certain information¹ in its PGA filing for the month of August, 1998 be classified as "proprietary confidential business information" within the meaning of Section 366.093, Florida Statutes. 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 justification for the requested confidential treatment of the highlighted portions of FPU's August,

¹Schedule 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.

DOCUMENT NUMBER-DATE
10327 SEP 18 98
FPSC-RECORDS/REPORTING

1998 PGA filing.

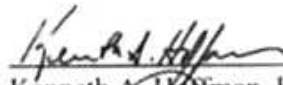
3. An unedited version of FPU's PGA filing for the month of August, 1998 has been submitted to the Division of Records and Reporting on this date under a separate cover with the information asserted to be confidential highlighted in yellow. An edited version of the documents on which the information asserted to be confidential has been blocked out 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 September, 1998.

Respectfully submitted,



Kenneth A. Hoffman, Esq.
Rutledge, Eckenra, Underwood, Purnell & Hoffman, P.A.
P. O. Box 551
Tallahassee, Florida 32302-0551
(850) 681-6788 (Telephone)
(850) 681-6515 (Telecopier)

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a copy of the foregoing was furnished by U. S. Mail this 18th day of September, 1998, to the following:

William Cochran Keating, Esq.
Florida Public Service
Commission
2540 Shumard Oak Boulevard
Gerald L. Gunter Building
Tallahassee, Florida 32399-0850

Joseph A. McGlothlin, Esq.
Vicki Kaufman, Esq.
McWhirter Law Firm
117 S. Gadsden Street
Tallahassee, FL 32301

Michael Palecki, Esq.
955 East 25th Street
Hialeah, FL 33013-3498

Mr. Frank C. Cressman
P. O. Box 3395
West Palm Beach, FL 33402-3395

Ms. Colette M. Powers
P. O. Box 8
Indiantown, FL 34956-0008

Mr. Stuart L. Shoaf
P. O. Box 549
Port St. Joe, FL 32457-0549

Wayne Schiefelbein, Esq.
Gatlin Law Firm
3301 Thomasville Road
Suite 300
Tallahassee, FL 32312

Ansley Watson
P.O. Box 1531
Tampa, FL 33601-1531

Norman Horton, Jr., Esq.
Messer Law Firm
P. O. Box 1876
Tallahassee, FL 32302

Office of Public Counsel
111 W. Madison St., #812
Tallahassee, FL 32399-1400

John W. McWhirter, Jr., Esq.
McWhirter Law Firm
100 N. Tampa St., Suite 2800
Tampa, FL 33602

By: 
KENNETH A. HOFFMAN, ESQ.

con3.9

Exhibit "A"

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 980003-GU

Justification for Confidentiality of August 1998 Schedules:

<u>SCHEDULES</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
A-1 Supporting Detail	4A	12-15	VENDOR INVOICE, CREDIT, CHECK, OR IDENTIFYING NUMBER INVOICE AMOUNT CLASSIFICATION BREAKDOWN	(1,3) (1,3) (1,3) (1,3) (1,3)
A-3	6A	1-30	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) (1,2) (1)
A-4	7	1-13	PRODUCER NAME, RECEIPT POINT, GROSS AMOUNT, NET AMOUNT, MONTHLY GROSS, MONTHLY NET, WELLHEAD PRICE, CITYGATE PRICE	(1) (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. 980003-GU

Justification for Confidentiality of August 1998 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	21-22	1-80	ALL	(3)

(3) 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 invoice 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. 980003-GU

Justification for Confidentiality of August 1998 Imbalances
Resolutions:

<u>ITEMS</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
IMBALANCE RESOLUTION(S):	23-24	1-80	ALL	4

(4) The item represents transaction by Florida Public Utilities Company and affects it's PCA 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.

Exhibit "A"

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 980003-GU

Justification for Confidentiality of August 1998 Schedules:

<u>SCHEDULES</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
A-1 Supporting Detail	4A	12-15	VENDOR INVOICE, CREDIT,CHECK, OR IDENTIFYING NUMBER INVOICE AMOUNT CLASSIFICATION BREAKDOWN	(1,3) (1,3) (1,3) (1,3) (1,3)
A-3	6A	1- 30	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) (1,2) (1)
A-4	7	1-13	PRODUCER NAME, RECEIPT POINT, GROSS AMOUNT, NET AMOUNT, MONTHLY GROSS, MONTHLY NET, WELLHEAD PRICE, CITYGATE PRICE	(1) (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. 980003-GU

Justification for Confidentiality of August 1998 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	21-22	1-80	ALL	(3)

(3) 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 invoice 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. 980003-GU

Justification for Confidentiality of August 1998 Imbalances
Resolutions:

<u>ITEMS</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
IMBALANCE RESOLUTION(S):	23-24	1-80	ALL	4

(4) 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: APRIL 1998 THROUGH MARCH 1999

CURRENT MONTH	AUGUST 1998			PERIOD TO DATE		
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT %	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT %
COST OF GAS PURCHASED						
1 COMMODITY (Pipeline)	13,537	9,332	4,205	77,939	51,020	26,919
2 NO NOTICE SERVICE	1,829	1,829	0	11,682	11,682	0
3 SWING SERVICE	9,161	9,161	0	9,161	9,161	0
4 COMMODITY (Other)	550,586	847,799	(297,213)	3,578,304	5,327,273	(1,748,969)
5 DEMAND	218,705	222,069	(3,364)	1,432,890	1,437,518	(4,628)
6 OTHER	0	0	0	0	0	0
LESS END-USE CONTRACT						
7 COMMODITY (Pipeline)	0	0	0	0	0	0
8 DEMAND	0	0	0	0	0	0
9 COMMODITY (Other)	0	0	0	0	0	0
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0	0	0
11 TOTAL COST	793,818	1,081,029	(287,211)	5,109,976	6,827,493	(1,717,517)
12 NET UNBILLED	0	0	0	0	0	0
13 COMPANY USE	3,529	1,946	1,583	14,390	12,286	2,104
14 TOTAL THERM SALES	974,160	971,454	2,706	5,764,044	5,464,078	299,966
THERMS PURCHASED						
15 COMMODITY (Pipeline)	2,810,040	2,894,570	(84,530)	16,984,810	16,277,530	707,280
16 NO NOTICE SERVICE	310,000	310,000	0	1,980,000	1,980,000	0
17 SWING SERVICE	20,760	20,760	0	20,760	20,760	0
18 COMMODITY (Other)	2,764,600	2,894,570	(129,970)	15,953,800	16,277,530	(323,690)
19 DEMAND	4,320,780	3,607,780	713,000	23,677,740	21,615,740	2,062,000
20 OTHER	0	0	0	0	0	0
LESS END-USE CONTRACT						
21 COMMODITY (Pipeline)	0	0	0	0	0	0
22 DEMAND	0	0	0	0	0	0
23 COMMODITY (Other)	0	0	0	0	0	0
24 TOTAL PURCHASES	2,785,360	2,894,570	(109,210)	15,974,600	16,277,530	(302,930)
25 NET UNBILLED	0	0	0	0	0	0
26 COMPANY USE	10,574	5,210	5,364	42,396	29,260	13,136
27 TOTAL THERM SALES	5,527,109	2,889,360	2,637,749	29,704,652	16,248,270	13,456,382
CENTS PER THERM						
28 COMMODITY (Pipeline)	0.482	0.322	0.160	0.459	0.313	0.146
29 NO NOTICE SERVICE	0.590	0.590	0.000	0.590	0.590	0.000
30 SWING SERVICE	44.128	44.128	0.000	44.128	44.128	0.000
31 COMMODITY (Other)	19.916	29.289	(9.373)	22.429	32.728	(10.299)
32 DEMAND	5.062	6.155	(1.093)	6.052	6.650	(0.598)
33 OTHER	0.000	0.000	0.000	0.000	0.000	0.000
LESS END-USE CONTRACT						
34 COMMODITY (Pipeline)	0.000	0.000	0.000	0.000	0.000	0.000
35 DEMAND	0.000	0.000	0.000	0.000	0.000	0.000
36 COMMODITY (Other)	0.000	0.000	0.000	0.000	0.000	0.000
37 TOTAL COST OF PURCHASES	28.500	37.347	(8.847)	31.988	41.944	(9.956)
38 NET UNBILLED	0.000	0.000	0.000	0.000	0.000	0.000
39 COMPANY USE	33.374	37.351	(3.977)	33.942	41.989	(8.047)
40 TOTAL COST OF THERM SOLD	14.362	37.414	(23.052)	17.203	42.020	(24.817)
41 TRUE-UP	(0.315)	(0.315)	0.000	(0.315)	(0.315)	0.000
42 TOTAL COST OF GAS	14.047	37.099	(23.052)	16.888	41.705	(24.817)
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	1.00376	1.00376	0.000
44 PGA FACTOR ADJUSTED FOR TAXES	14.09982	37.23849	(23.139)	16.95150	41.86181	(24.910)
45 PGA FACTOR ROUNDED TO NEAREST .001	14.100	37.238	(23.138)	16.952	41.862	(24.910)

* Includes June '98 adjustme

(*17*18*20)(21*23)

(24, 26 Estimated Only)

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1998 Through MARCH 1999**

COST OF GAS PURCHASED	CURRENT MONTH:		AUGUST 1998		PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	13,537	9,332	4,205	45.06	77,939	51,020	26,919	52.76
2 NO NOTICE SERVICE	1,829	1,829	0	0.00	11,682	11,682	0	0.00
3 SWING SERVICE	9,161	0	9,161	0.00	9,161	0	9,161	0.00
4 COMMODITY (Other)	550,586	847,799	(297,213)	(35.06)	3,578,304	5,327,273	(1,748,969)	(32.83)
5 DEMAND	218,705	222,069	(3,364)	(1.51)	1,432,890	1,437,518	(4,628)	(0.32)
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)	793,818	1,081,029	(287,211)	(26.57)	5,109,976	6,827,493	(1,717,517)	(25.16)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	3,529	1,946	1,583	81.35	14,390	12,286	2,104	17.13
14 TOTAL THERM SALES	974,160	971,454	2,706	0.28	5,764,044	5,464,078	299,966	5.49
THERMS PURCHASED								
15 COMMODITY (Pipeline)	2,810,040	2,894,570	(84,530)	(2.92)	16,984,810	16,277,530	707,280	4.35
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,980,000	1,980,000	0	0.00
17 SWING SERVICE	20,760	0	20,760	0.00	20,760	0	20,760	0.00
18 COMMODITY (Other)	2,764,600	2,894,570	(129,970)	(4.49)	15,953,840	16,277,530	(323,690)	(1.99)
19 DEMAND	4,320,780	3,607,780	713,000	19.76	23,677,740	21,615,740	2,062,000	9.54
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)	2,785,360	2,894,570	(109,210)	(3.77)	15,974,600	16,277,530	(302,930)	(1.86)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	10,574	5,210	5,364	102.96	42,396	29,260	13,136	44.89
27 TOTAL THERM SALES (24-26 Estimated Only)	5,527,109	2,889,360	2,637,749	91.29	29,704,652	16,248,270	13,456,382	82.82
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.482	0.322	0.160	49.69	0.459	0.313	0.146	46.65
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)	44.128	0.000	44.128	0.00	44.128	0.000	44.128	0.00
31 COMMODITY (Other) (4/18)	19.916	29.289	(9.373)	(32.00)	22.429	32.728	(10.299)	(31.47)
32 DEMAND (5/19)	5.062	6.155	(1.093)	(17.76)	6.052	6.650	(0.598)	(8.99)
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)	28.500	37.347	(8.847)	(23.69)	31.988	41.944	(9.956)	(23.74)
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	33.374	37.351	(3.977)	(10.65)	33.942	41.989	(8.047)	(19.16)
40 TOTAL COST OF THERM SOLD (11/27)	14.362	37.414	(23.052)	(61.61)	17.203	42.020	(24.817)	(59.06)
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)	14.047	37.099	(23.052)	(62.14)	16.888	41.705	(24.817)	(59.51)
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)	14.09982	37.23849	(23.139)	(62.14)	16.95150	41.86181	(24.910)	(59.51)
45 PGA FACTOR ROUNDED TO NEAREST 001	14.100	37.238	(23.138)	(62.14)	16.952	41.862	(24.910)	(59.51)

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1998 Through MARCH 1999**

	CURRENT MONTH:				AUGUST 1998				PERIOD TO DATE				
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE						
			AMOUNT	%			AMOUNT	%					
COST OF GAS PURCHASED													
1 COMMODITY (Pipeline)	13,537	9,332	4,205	45.06	77,939	51,020	26,919	52.76					
2 NO NOTICE SERVICE	1,829	1,829	0	0.00	11,682	11,682	0	0.00					
3 SWING SERVICE	9,161	0	9,161	0.00	9,161	0	9,161	0.00					
4 COMMODITY (Other)	550,586	847,799	(297,213)	(35.06)	3,578,304	5,327,273	(1,748,969)	(32.83)					
5 DEMAND	215,705	222,069	(3,364)	(1.51)	1,432,890	1,437,518	(4,628)	(0.32)					
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	(107,629)	107,629	(100.00)	0	(1,351,129)	1,351,129	(100.00)					
11 TOTAL COST (1+2+3+4+5+6+10):(7+8+9)	793,818	973,400	(179,582)	(18.45)	5,109,976	5,476,364	(366,388)	(6.69)					
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00					
13 COMPANY USE	3,529	1,946	1,583	81.35	14,390	12,286	2,104	17.13					
14 TOTAL THERM SALES	974,160	971,454	2,706	0.28	5,764,044	5,464,078	299,966	5.49					
THERMS PURCHASED													
15 COMMODITY (Pipeline)	2,810,040	2,894,570	(84,530)	(2.92)	16,984,810	16,277,530	707,280	4.35					
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,980,000	1,980,000	0	0.00					
17 SWING SERVICE	20,760	0	20,760	0.00	20,760	0	20,760	0.00					
18 COMMODITY (Other) * Includes June '98 adjustme	2,764,600	2,894,570	(129,970)	(4.49)	15,953,840	16,277,530	(323,690)	(1.99)					
19 DEMAND	4,320,780	3,607,780	713,000	19.76	23,677,740	21,615,740	2,062,000	9.54					
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)	2,785,360	2,894,570	(109,210)	(3.77)	15,974,600	16,277,530	(302,930)	(1.86)					
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00					
26 COMPANY USE	10,574	5,210	5,364	102.96	42,396	29,260	13,136	44.89					
27 TOTAL THERM SALES (24-26 Estimated Only)	5,527,109	2,889,360	2,637,749	91.29	29,704,652	16,248,270	13,456,382	82.82					
CENTS PER THERM													
28 COMMODITY (Pipeline) (1/15)	0.482	0.322	0.160	49.69	0.459	0.313	0.146	46.65					
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)	44.128	0.000	44.128	0.00	44.128	0.000	44.128	0.00					
31 COMMODITY (Other) (4/18)	19.916	29.289	(9.373)	(32.00)	22.429	32.728	(10.299)	(31.47)					
32 DEMAND (5/19)	5.062	6.155	(1.093)	(17.76)	6.052	6.650	(0.598)	(8.99)					
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)	28.500	33.628	(5.128)	(15.25)	31.988	33.644	(1.656)	(4.92)					
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00					
39 COMPANY USE (13/26)	33.374	37.351	(3.977)	(10.65)	33.942	41.989	(8.047)	(19.16)					
40 TOTAL COST OF THERM SOLD (11/27)	14.362	33.689	(19.327)	(57.37)	17.203	33.704	(16.501)	(48.96)					
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)	14.047	33.374	(19.327)	(57.91)	16.888	33.389	(16.501)	(49.42)					
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)	14.09982	33.49949	(19.400)	(57.91)	16.95150	33.51454	(16.563)	(49.42)					
45 PGA FACTOR ROUNDED TO NEAREST .001	14.100	33.499	(19.399)	(57.91)	16.952	33.515	(16.563)	(49.42)					

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY			
PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION SCHEDULE A-1 SUPPORTING DETAIL			
FOR THE PERIOD OF:		APRIL 1998 THROUGH MARCH 1999	
CURRENT MONTH:		AUGUST 1998	
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	2,748,500	13,191.43	0.480
2 No Notice Commodity Adjustment - System Supply	(68,060)	(381.82)	0.561
3 Commodity Pipeline - Scheduled FTS - End Users	0	0.00	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	129,600	727.06	0.561
5 Commodity Pipeline - Scheduled PTS - End Users	0	0.00	0.000
6 Commodity Pipeline - GRI Refund	0	0.00	0.000
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	2,810,040	13,536.67	0.482
SWING SERVICE			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	20,760	9,161.39	44.130
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	20,760	9,161.39	44.130
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS - System Supply	2,635,000	525,800.73	19.954
18 Commodity Other - Scheduled FTS - OSSS	129,600	25,132.23	19.392
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	(3,186.46)	0.000
21 Imbalance Cashout - Other Shippers	0	2,839.44	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Commodity Other - System Supply - June Adjustment	0	0.00	0.000
24 TOTAL COMMODITY (Other)	2,764,600	550,585.94	19.916
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	4,191,180	215,919.80	5.152
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	129,600	2,785.10	2.149
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	4,320,780	218,704.90	5.062
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 MARCH 1999
CURRENT MONTH: AUGUST 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	24663	10	112,448.67	0.00	1,829.00	0.00	0.00	110,617.67	0.00
2	FGT	24653	11	113,233.84	0.00	0.00	0.00	0.00	113,233.84	0.00
3	FGT	24830	12	(2,126.29)	0.00	0.00	0.00	0.00	(2,126.29)	0.00
4	FGT	24823	13	(2,567.01)	0.00	0.00	0.00	0.00	(2,567.01)	0.00
5	FGT	24929	14	(82.98)	0.00	0.00	0.00	0.00	(82.98)	0.00
6	FGT	24923	15	(370.33)	0.00	0.00	0.00	0.00	(370.33)	0.00
7	FGT	25059	16	8,707.40	8,707.40	0.00	0.00	0.00	0.00	0.00
8	FGT	25049	17	5,211.09	5,211.09	0.00	0.00	0.00	0.00	0.00
9	FGT	25058	18	(381.82)	(381.82)	0.00	0.00	0.00	0.00	0.00
10	FGT	25025	19	9,161.39	0.00	0.00	9,161.39	0.00	0.00	0.00
11	FGT	CK 625001174	20	(3,186.46)	0.00	0.00	0.00	(3,186.46)	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			23		0.00	0.00	0.00		0.00	0.00
15			24		0.00	0.00	0.00		0.00	0.00
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
TOTAL				793,817.90	13,536.67	1,829.00	9,161.39	550,585.94	218,704.90	0.00

FOR THE PERIOD OF: APRIL 1998 Through MARCH 1999

	CURRENT MONTH:		AUGUST 1998		PERIOD TO DATE		DIFFERENCE		
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
TRUE-UP CALCULATION									
1 PURCHASED GAS COST (Sch. A-1 Line 4)	550,586	847,799	297,213	35.06	3,578,304	5,327,273	1,748,969	32.83	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	243,232	125,601	(117,631)	(93.65)	1,531,672	149,091	(1,382,581)	(927.34)	
3 TOTAL	793,818	973,400	179,582	18.45	5,109,976	5,476,364	366,388	6.69	
4 FUEL REVENUES (NET OF REVENUE TAX)	974,160	971,454	(2,706)	(0.28)	5,764,044	5,464,078	(299,966)	(5.49)	
5 TRUE-UP (COLLECTED) OR REFUNDED	11,882	11,882	0	0.00	59,410	59,410	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	986,042	983,336	(2,706)	(0.28)	5,823,454	5,523,488	(299,966)	(5.43)	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	192,224	9,936	(182,288)	(1,834.62)	713,478	47,124	(666,354)	(1,414.04)	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	851	0	(851)	0.00	(4,400)	0	4,400	0.00	
9 BEGINNING OF PERIOD TRUE UP AND INTEREST (1)	94,133	129,493	35,360	27.31	(374,347)	139,833	514,175	367.71	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(11,882)	(11,882)	0	0.00	(59,410)	(59,410)	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)	275,326	127,547	(147,779)	(115.86)	275,326	127,547	(147,779)	(115.86)	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	94,133	129,493	35,360	27.31					
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	274,475	127,547	(146,928)	(115.20)					
14 TOTAL (12+13)	368,608	257,040	(111,568)	(43.40)					
15 AVERAGE (50% OF 14)	184,304	128,520	(55,784)	(43.40)					
16 INTEREST RATE - FIRST DAY OF MONTH	5.5600%	0.0000%	...	...			
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.5200%	0.0000%	...	...			
18 TOTAL (16+17)	11.0800%	0.0000%	...	...			
19 AVERAGE (50% OF 18)	5.5400%	0.0000%	...	...			
20 MONTHLY AVERAGE (19/12 Months)	0.462%	0.000%	...	...			
21 INTEREST PROVISION (15x20)	851	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:

APRIL 1998 Through MARCH 1999
AUGUST 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		SYS SUPPLY	N/A					N/A	N/A				
2	APR 98		SYS SUPPLY	N/A					N/A	N/A				
3	APR 98		SYS SUPPLY	N/A					N/A	N/A				
4	APR 98		SYS SUPPLY	N/A					N/A	N/A				
5	APR 98		SYS SUPPLY	N/A					N/A	N/A				
6	MAY 98		SYS SUPPLY	N/A					N/A	N/A				
7	MAY 98		SYS SUPPLY	N/A					N/A	N/A				
8	MAY 98		SYS SUPPLY	N/A					N/A	N/A				
9	MAY 98		SYS SUPPLY	N/A					N/A	N/A				
10	MAY 98		SYS SUPPLY	N/A					N/A	N/A				
11	MAY 98		SYS SUPPLY	N/A					N/A	N/A				
12	MAY 98		SYS SUPPLY	N/A					N/A	N/A				
13	MAY 98		SYS SUPPLY	N/A					N/A	N/A				
14	MAY 98		SYS SUPPLY	N/A					N/A	N/A				
15	MAY 98		SYS SUPPLY	N/A					N/A	N/A				
16	MAY 98		SYS SUPPLY	N/A					N/A	N/A				
17	JUN 98		SYS SUPPLY	N/A					N/A	N/A				
18	JUN 98		SYS SUPPLY	N/A					N/A	N/A				
19	JUN 98		SYS SUPPLY	N/A					N/A	N/A				
20	JUN 98		SYS SUPPLY	N/A					N/A	N/A				
21	JUL 98		SYS SUPPLY	N/A					N/A	N/A				
22	JUL 98		SYS SUPPLY	N/A					N/A	N/A				
23	JUL 98		SYS SUPPLY	N/A					N/A	N/A				
24	JUL 98		SYS SUPPLY	N/A					N/A	N/A				
* 25	JUL 98		SYS SUPPLY	N/A					N/A	N/A				
26	AUG 98		SYS SUPPLY	N/A					N/A	N/A				
27	AUG 98		SYS SUPPLY	N/A					N/A	N/A				
28	AUG 98		SYS SUPPLY	N/A					N/A	N/A				
29	AUG 98		SYS SUPPLY	N/A					N/A	N/A				
30	AUG 98		SYS SUPPLY	N/A					N/A	N/A				
TOTAL							14,979,990	973,850	15,953,840	3,578,304.00	0	0	0	22.43

* June correction to system supply

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FOR THE PERIOD: APRIL 1998 THROUGH MARCH 1999
 MONTH: AUGUST 1998

PRODUCER/ SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
TOTAL		9,442	9,163	292,741	284,027		
WEIGHTED AVERAGE						\$1.8820	\$1.9397

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 MARCH 1999

		CURRENT MONTH:		AUGUST 1998		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11 & 12)	544,078	497,420	(46,658)	(9.38)	3,430,332	3,262,710	(167,622)	(5.14)
OUTDOOR LIGHTING	(21)	146	210	64	30.48	726	1,010	284	28.12
RESIDENTIAL	(31 & 32)	440,039	414,970	(25,069)	(6.04)	2,795,228	2,744,220	(51,008)	(1.86)
LARGE VOLUME	(51)	1,630,735	1,627,900	(2,835)	(0.17)	8,798,533	8,494,230	(304,303)	(3.58)
OTHER	(81)	0	0	0	0.00	23,482	0	(23,482)	(100.00)
TOTAL FIRM		2,614,998	2,540,500	(74,498)	(2.93)	15,048,301	14,502,170	(546,131)	(3.7)
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	223,082	348,860	125,778	36.05	1,375,826	1,746,100	370,274	21.21
INTERRUPTIBLE TRANSPORT	(92)	115,421	20,700	(94,721)	(457.59)	516,253	110,030	(406,223)	(369.19)
LARGE VOLUME INTERRUPTIBLE	(93)	2,444,011	3,177,370	733,359	23.08	11,790,427	11,043,270	(747,157)	(6.77)
OFF SYSTEM SALES SERVICE	(95)	129,600	0	(129,600)	0.00	973,850	0	(973,850)	0.00
TOTAL INTERRUPTIBLE		2,912,114	3,546,930	634,816	17.90	14,656,356	12,899,400	(1,756,956)	(13.62)
TOTAL THERM SALES		5,527,112	6,087,430	560,318	9.20	29,704,657	27,401,570	(2,303,087)	(8.40)
NUMBER OF CUSTOMERS (FIRM)		AVG. NO. OF CUSTOMERS PERIOD TO DATE							
GENERAL SERVICE	(11 & 12)	2,744	2,719	(25)	(0.92)	2,739	2,713	(26)	(0.96)
OUTDOOR LIGHTING	(21)	0	0	0	0.00	0	0	0	0.00
RESIDENTIAL	(31 & 32)	32,772	32,657	(115)	(0.35)	32,263	32,613	350	1.07
LARGE VOLUME	(51)	855	908	53	5.84	876	910	34	3.74
OTHER	(81)	0	0	0	0.00	261	0	(261)	0.00
TOTAL FIRM		36,371	36,284	(87)	(0.24)	36,139	36,236	97	0.27
NUMBER OF CUSTOMERS (INTERRUPTIBLE)		AVG. NO. OF CUSTOMERS PERIOD TO DATE							
INTERRUPTIBLE	(61)	11	13	2	15.38	12	13	1	7.69
INTERRUPTIBLE TRANSPORT	(92)	4	1	(3)	(300.00)	3	1	(2)	(200.00)
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		36,388	36,299	(89)	(0.25)	36,156	36,251	95	0.26
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11 & 12)	198	183	(15)	(8.20)	1,252	1,203	(49)	(4.07)
OUTDOOR LIGHTING	(21)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
RESIDENTIAL	(31 & 32)	13	13	0	0.00	87	84	(3)	(3.57)
LARGE VOLUME	(51)	1,907	1,793	(114)	(6.36)	10,044	9,334	(710)	(7.61)
OTHER	(81)	0	0	0	0.00	90	0	(90)	(100.00)
INTERRUPTIBLE	(61)	20,280	26,835	6,555	24.43	114,652	134,315	19,663	14.64
INTERRUPTIBLE TRANSPORT	(92)	28,855	20,700	(8,155)	(39.40)	172,084	110,030	(62,054)	(56.40)
LARGE VOLUME INTERRUPTIBLE	(93)	2,444,011	3,177,370	733,359	23.08	11,790,427	11,043,270	(747,157)	(6.77)
OFF SYSTEM SALES SERVICE	(95)	129,600	0	(129,600)	0.00	973,850	0	(973,850)	0.00

ACTUAL FOR THE PERIOD OF: APRIL 1998 Through MARCH 1999

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
WEST PALM BEACH:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED	1.0461	1.0504	1.0541	1.0528	1.0545							
CCF PURCHASED												
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	1.06	1.07	1.07	1.07	0	0	0	0	0	0	0
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED	1.0456	1.0510	1.0543	1.0521	1.0533							
CCF PURCHASED												
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	1.06	1.07	1.07	1.07	1.07	0	0	0	0	0	0	0

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

Page 1

Please reference this invoice no. in your remittance and wire to:

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

DATE: 08/22/98
 CUE: 09/10/98
 TRF/ICE NO.: 24553
 TOTAL AMOUNT DUE: \$112,446.67

CONTRACT: 9009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT HEIDI WASSER
 TYPE: FIRM TRANSPORTATION DUNS NO: 006824827 OR CODE: 1131 AT 713/853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE

POI NO.	RECEIPTS CUB No.	DELIVERIES POI NO.	CUB No.	PROD MONTH	IC	EC	BASE	NONBASE	OTIC	NET	VOLUMES DTH DAY	AMOUNT		
				08/98	A	RES	0.3687	0.0085		0.3772	292,260	\$110,617.67		
				09/98	A	MRR	0.0590			0.0590	31,000	\$1,829.00		
				TOTAL FOR CONTRACT 9009 FOR MONTH OF 08/98.										
				*** END OF INVOICE 24663 ***										

RESERVATION CHARGE
 NO NOTICE RESERVATION CHARGE

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENBRU/SONAT AFFILIATE

Page 1

DATE: 08/27/78
 CUC: 07720798
 INVOICE NO.: 74857
 TOTAL AMOUNT DUE: \$113,733.84

PLEASE REFER TO THIS INVOICE NO. ON YOUR REMITTANCE
 and wire to:
 Wire Transfer

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

SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY
 TYPE: FIRM TRANSPORTATION

CUSTOMER NO.: 4084
 COMPANY NO.: 006874427
 OR CODE: 1131

PLEASE CONTACT MELOI MASSIN
 AT (713)853-4879 WITH ANY QUESTIONS REGARDING THIS INVOICE

PGO MONTH	IC	MC	RATES	DISCOUNTS	DISC	NET	VOLUMES	OTM	GRY	AMOUNT
08/78	A	PCS	0.8072	0.0085		0.8157	138,818			\$113,733.84
TOTAL FOR CONTRACT 3624 FOR MONTH OF 08/78.										
*** END OF INVOICE 24853 ***										

RECEIPTS
 CARR NO. CAR NO.
 RESERVATION CHARGE

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

Page 1

DATE: 08/21/78
 GSE: 08/20/78
 INVOICE NO.: 24870
 TOTAL AMOUNT DUE: (\$7,126.29)

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 400 S. GULF STREET
 POST OFFICE BOX 339
 WEST PALM BEACH, FL 33402-2395

CONTRACT: 5009 SM-98CR, FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT PEIO MASSIM
 TYPE: FIRM TRANSPORTATION (SUSP. NO. 006924427) ON CODE LIST AT (712)833-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE

PLEASE REFER TO THIS INVOICE NO. AS YOUR REFERENCE and wire to:

POI NO.	RECEIPTS	GEN NO.	DELIVERIES	POI NO.	GEN NO.	PAID MONTH	IC	BC	BASE	TURBOCHARGES	DTYC	RET	VOLUMES	OTHER CHG	AMOUNT
						08/78	A	RES	0.3687	0.0083		0.2772	11,111		1,677.54
						08/78	A	RES	0.3687	0.0083		0.2772	0	(416)	(\$156.92)
						08/78	A	RES	0.3687	0.0083		0.2772	0	(3,953)	(\$1,491.82)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 08/78.															
*** END OF INVOICE 74830 ***															

Reservation Credits for 8/13/78.
 Reservation Credits for 8/16/78.
 Reservation Credits for 8/17/78.

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

DATE: 08/27/98
 CUE: 087/078
 INVOICE NO.: 24823
 TOTAL AMOUNT DUE: (\$7,567.07)

PLEASE REFERENCE THIS INVOICE NO. ON YOUR CORRESPONDENCE and wire to:

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: CHRIS SANDER
 POST OFFICE BOX 2395
 WEST PALM BEACH, FL 33402-2395

CUSTOMER NO: 4084
 PLEASE CONTACT HEIDI MASSIN
 AT (713)853-4879 WITH ANY QUESTIONS REGARDING THIS INVOICE
 DUNS NO. 00882427 OR CODE LIST

CONTRACT: 3624
 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY
 TYPE: FIRM TRANSPORTATION

SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY
 CUSTOMER NO: 4084
 PLEASE CONTACT HEIDI MASSIN
 AT (713)853-4879 WITH ANY QUESTIONS REGARDING THIS INVOICE
 DUNS NO. 00882427 OR CODE LIST

RECEIPTS: EMB NO. DELIVERIES: TC MC RATES MONTHLY UTSR NET VOLUMES DIM DRY AMOUNT

PROG MONTH	TC	MC	RATES	MONTHLY	UTSR	NET	VOLUMES DIM DRY	AMOUNT
08/98	A	RES	0.8072	0.0085	0.8157	0.8157	12,119	(\$1,778.47)
08/98	A	RES	0.8072	0.0085	0.8157	0.8157	203	(\$165.99)
08/98	A	RES	0.8072	0.0085	0.8157	0.8157	875	(\$877.85)
TOTAL FOR CONTRACT 3624 FOR MONTH OF 08/98.								
*** END OF INVOICE 24823 ***								

Reservation Credits for 8/15/98.
 Reservation Credits for 8/16/98.
 Reservation Credits for 8/17/98.

I N V O I C E

FLORIDA GAS TRANSMISSION COMPANY

AN ENBRON/SOKAT AFFILIATE

PAGE 1

DATE 08/31/98
 CUC 08/31/98
 TRUCKLE NO. 24929
 TOTAL AMOUNT DUE (187.98)

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: CHRIS SAIDGER
 POST OFFICE BOX 3395
 WEST PALM BEACH, FL 33407-3395

PLEASE REFER TO THIS INVOICE NO. ON YOUR BILLING STATEMENTS

CONTRACT: 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT HEIDI MASSIN AT (772)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE
 TYPE: FIRM TRANSPORTATION

POI NO.	RECEIPTS	CONTRACT NO.	DELIVERIES	POI NO.	CONTRACT NO.	PAGE MONTH	IC	AC	RATE	CHARGE	DUPLICATE	UNIT	VOLUMES	AMOUNT
						08/98	A	REL	0.3687	0.0003		0.2772	(220)	(187.98)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 08/98.														
*** END OF INVOICE 24929 ***														

Reservation Credits for 8/14/98.

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

Page 1
 on your remittance

DATE: 08/27/98
 CUC: 08/28/98
 TRIPICK NO.: 24923
 TOTAL AMOUNT DUE: (\$370.33)

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: CHRIS SYDNER
 POST OFFICE BOX 2395
 WEST PALM BEACH, FL 33402-2395

CONTRACT: 3624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT HEIDI MASSIN
 TYPE: FIRM TRANSPORTATION DURS NO: 00822422 OR CODE LIST AT (713)852-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE

PGI NO.	RECEIPTS	DOB NO.	DELIVERIES	DOB NO.	PRCD	IC	MC	RATES	UNIT	UNIT	VOLUMES	AMOUNT
					MONTH			PER	TYPE	TYPE	CU	
					08/98	A	RES	0.8072	0.0085	0.8157	(494)	(\$370.33)

TOTAL FOR CONTRACT 3624 FOR MONTH OF 08/98.
 ... (NO OF INVOICE 24923) ...

Reservation Credit for 8/14/98.

I N V O I C E

FLORIDA GAS TRANSMISSION COMPANY

AN ENERCON/CONAT AFFILIATE

Page 1

DATE: 08/10/78
 DUE: 08/10/78
 SERVICE NO.: 25033
 TOTAL AMOUNT DUE: \$8,707.40

PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE and wire to: Wire Transfer

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: CHRIS SANDER
 POST OFFICE BOX 3725
 WEST PALM BEACH, FL 33402-3395

CUSTOMER NO: 4004
 PLEASE CONTACT HEIDI WASSER AT 1713183-4879 WITH ANY QUESTIONS REGARDING THIS INVOICE OR C.O.C. LIST

CONTRACT:	SHIPPER:	TYPE:	PCJ NO.	DELIVERIES	CON NO.	PRIO MONTH	IC	RC	RATE	CONTRACTS	UNIT	WT	VOLUMES	OTW	DAY	AMOUNT
5009	FLORIDA PUBLIC UTILITIES COMPANY	FIRM TRANSPORTATION	16103	3134	08/78	A	COM	0.0112	0.0249	0.0112	0.0249	0.0561	12,963			\$783.32
			16104	28645	08/78	A	COM	0.0112	0.0249	0.0112	0.0249	0.0561	11,885			\$666.75
			16105	3158	08/78	A	COM	0.0112	0.0249	0.0112	0.0249	0.0561	11,791			\$661.48
			16106	28456	08/78	A	COM	0.0112	0.0249	0.0112	0.0249	0.0561	18,481			\$1,036.76
			16107	3161	08/78	A	COM	0.0112	0.0249	0.0112	0.0249	0.0561	15,799			\$886.32
			16108	3163	08/78	A	COM	0.0112	0.0249	0.0112	0.0249	0.0561	16,475			\$924.25
			16109	3165	08/78	A	COM	0.0112	0.0249	0.0112	0.0249	0.0561	35,896			\$2,019.36
			16156	3262	08/78	A	COM	0.0112	0.0249	0.0112	0.0249	0.0561	2,843			\$271.20
			16157	3261	08/78	A	COM	0.0112	0.0249	0.0112	0.0249	0.0561	5,652			\$317.06
			16158	3277	08/78	A	COM	0.0112	0.0249	0.0112	0.0249	0.0561	4,267			\$244.99
			16273	3214	08/78	A	COM	0.0112	0.0249	0.0112	0.0249	0.0561	22,560			\$177.06
			62992	217831	08/78	A	COM	0.0112	0.0249	0.0112	0.0249	0.0561	2,900			\$218.79
TOTAL FOR CONTRACT 5009 FOR MONTH OF 08/78.																

*** END OF INVOICE 25033 ***

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

DATE: 08/18/98
 CDE: 0870/98
 TRIPLET NO.: 73049
 TOTAL AMOUNT DUE: \$5,271.09

Page 1

PLEASE REFERENCE THIS INVOICE NO. ON YOUR BILLING and wire to: Wire Transfer

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: CHAS SANCHEZ
 POST OFFICE BOX 3393
 WEST PALM BEACH, FL 33402-3393

CONTRACT: 3624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 6084 PLEASE CONTACT HEIDI MASSIN AT (712)833-8879 WITH ANY QUESTIONS REGARDING THIS INVOICE
 TYPE: FIRM TRANSPORTATION DUFS NO: 006924427 OR CODE LIST

REC'D	DELIVERIES	TC	MC	RATE	THICKNESS	DAYS	NET	VOLUME'S	AMOUNT	
POI NO.	POI NO.	MONTH	MONTH					DTM	DET	
Usage Charge	16103	314	08/98	A	COM	0.0144	0.0249	0.0293	8.754	\$244.03
Usage Charge	16104	2845	08/98	A	COM	0.0144	0.0249	0.0293	13.238	\$524.10
Usage Charge	16105	3158	08/98	A	COM	0.0144	0.0249	0.0293	15.160	\$595.79
Usage Charge	16106	28458	08/98	A	COM	0.0144	0.0249	0.0293	31.652	\$1,243.82
Usage Charge	16107	3163	08/98	A	COM	0.0144	0.0249	0.0293	8.690	\$243.32
Usage Charge	16109	3165	08/98	A	COM	0.0144	0.0249	0.0293	8.22	\$22.70
Usage Charge	16156	3242	08/98	A	COM	0.0144	0.0249	0.0293	8.938	\$331.18
Usage Charge	16157	3261	08/98	A	COM	0.0144	0.0249	0.0293	15.737	\$618.46
Usage Charge	16158	3271	08/98	A	COM	0.0144	0.0249	0.0293	15.268	\$612.68
								0.0293	13.722	\$229.71
									132.598	\$5,271.09

TOTAL FOR CONTRACT 3624 FOR MONTH OF 08/98: \$5,271.09

*** END OF INVOICE 25049 ***

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENER/CONAT Affiliate

DATE: 09/18/78
 DUE: 09/28/78
 TRUCK NO.: 29025
 TOTAL AMOUNT DUE: \$9,161.79

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: CAROL LANGRISH
 POST OFFICE BOX 3793
 WEST PALM BEACH, FL 33402-3793

SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY
 TYPE: DELIVERY POINT OPERATOR ACCOUNT

CONTRACT: 5007
 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY
 CUSTOMER NO.: 4004
 PLEASE CONTACT/DI HASSIA
 AT (713)837-28 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR SEND LIST

PGI NO. RECEIPTS
 CRR NO. DELIVERIES
 PGJ NO. CAR NO.

PRZO MONTH IC RC REP MONTHS
 08/78 040 4.3796 0.0034 4.4130

AMOUNT
 \$9,161.79

TOTAL FOR CONTRACT 5007 FOR MONTH OF 08/78.
 *** END OF INVOICE 29025 ***

PLEASE REFER TO THIS INVOICE NO. ON YOUR FURNITURE
 tag wire to:
 FGM Transfer

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

**ENRON
CORP**

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

07/30/98

PAGE 1 OF 1

VENDOR NO: 4084
REMITTANCE STATEMENT

VOUCHER NO.	INVOICE DATE	INVOICE NO.	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
9807000040 05/98	07/30/98 DIBALANCE	24131 CASH OUT		3,186.46		3,186.46
				TOTAL		3,186.46

SPECIAL INSTRUCTIONS:
CALL ALMA GREEN X35832

DETACH AND RETAIN THIS STUB FOR YOUR RECORDS. CHECK # 0625001174 ATTACHED BELOW

**ENRON
CORP**

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

No. 0625001174

07/30/98

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

\$3,186.46

NOT VALID AFTER 1 YEAR

Three thousand one hundred eighty six and 46/100 Dollars

CITIBANK-DELAWARE

William D. Holliman
AUTHORIZED SIGNATURE

THE FACE OF THIS DOCUMENT HAS A BLUE BACKGROUND ON WHITE PAPER • THE BACK CONTAINS AN ARTIFICIAL WATERMARK • HOLD AT AN ANGLE TO VIEW

⑈06 2500 1174⑈ ⑆03 1100 209⑆ 39 110485⑈