

CONFIDENTIAL
DECLASSIFIED

5-16-03

030003-GU

COMPANY:
TITLE:
PERIOD:

FPUC
CONFIDENTIAL INDEX
YEAR END 12/31/00
PGA
MAY 16, 2001

DATE:

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07494 JUN 15

FPSC-RECORDS/REPORTING

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FPUC 06A

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PURCHASED GAS INFORMATION SHEET FOR THE MONTH OF: MARCH 2000

COST OF GAS PURCHASED

DESCRIPTION	TOTAL EXPENSES	TRANSPORT LWU	TRANSPORT CFRH	TOTAL TRANSPORT	OFF-SYSTEMS SALES	SYSTEM SUPPLY
COMMODITY (Pipeline)	14,323.70	0.00	0.00	0.00	782.29	13,541.41
NO NOTICE	6,401.50	0.00	0.00	0.00	0.00	6,401.50
SWING SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
COMMODITY (Other)	1,056,075.79	0.00	0.00	0.00	48,315.06	1,007,760.73
DEMAND	500,022.02	0.00	0.00	0.00	2,085.49	497,936.53
OTHER	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	1,576,823.01	0.00	0.00	0.00	51,182.84	1,525,640.17

THERMS PURCHASED

COMMODITY (Pipeline)	4,242,680	0	0	0	180,250	4,062,430
NO NOTICE	1,085,000	0	0	0	0	1,085,000
SWING SERVICE	0	0	0	0	0	0
COMMODITY (Other)	4,240,690	0	0	0	180,250	4,060,440
DEMAND	6,131,800	0	0	0	180,250	5,951,550
OTHER	0	0	0	0	0	0

BTU FACTOR

DIVISION(S)	THERMS	CCF	BTU FACTOR
WPB	5,358,360	5,173,590	1.03571
MID-FLORIDA	991,800	957,440	1.03589

DIVISION	TOTAL DELIVERED TO FPUC *	LESS: DELIVERED FOR TRANSPORT CUSTOMERS *	SYSTEM SUPPLY *	DIVISIONAL %'S	DIVISIONAL ALLOCATION ESTIMATED	TRANSPORT & OSSS	TOTAL DIVISIONAL ALLOCATION
W PALM BEACH	5,358,360	2,105,120	3,253,240	80.12%	1,222,342.90	51,182.84	1,273,525.74
SANFORD	629,260	184,600	444,660	10.95%	167,057.60	0.00	167,057.60
DELAND	362,540	0	362,540	8.93%	136,239.67	0.00	136,239.67
TOTAL	6,350,160	2,289,720	4,060,440	100.00%	1,525,640.17	51,182.84	1,576,823.01

* UNIT OF MEASURE = THERMS

C:\GASCOST\Allocation of Gas Invoices - MARCH 2000.xls\ACCOUNTING #1

* REVISED *

Confidential

FPUC

6/1/01

10/1/01

07:43 AM

DELIVERY POINT ALLOCATION
By Operator Account
FROM 03/01/2000 TO 03/31/2000

PAGE: 16

OPERATOR SUMMARY

MCF PRESSURE BASE: 14.73

ALLOCATION METHOD: DA
ORIGINAL
DTH TYPE: DRY

CONTRACT #: 5002 FLORIDA PUBLIC UTILITIES COMPANY

DAY	TOTAL SCHEDULED	TOTAL MEASURED	TOTAL ALLOCATED	TOTAL NO NOTICE	TOTAL OPER VAR	TOTAL SM OPER VAR	MTD NO NOTICE	MTD OPER VAR	DAILY PERCENT OUT OF BALANCE	MTD PERCENT OUT OF BALANCE
01	21,300	20,599	21,300	(701)	0	0	(701)	0	(3.29)	(3.29)
02	21,407	21,473	21,407	66	0	0	(635)	0	0.31	(1.49)
03	21,272	20,652	21,272	(620)	0	0	(1,255)	0	(2.91)	(1.96)
04	19,792	20,069	19,792	277	0	0	(976)	0	1.40	(1.17)
05	19,637	19,599	19,637	(38)	0	0	(1,016)	0	(0.19)	(0.98)
06	19,922	20,735	19,922	813	0	0	(203)	0	4.08	(0.16)
07	19,822	21,502	19,822	1,680	0	0	1,477	0	8.48	1.03
08	19,687	21,449	19,687	1,762	0	0	3,239	0	8.95	1.99
09	19,202	20,703	19,202	1,501	0	0	4,740	0	7.82	2.60
10	19,162	20,543	19,162	1,381	0	0	6,121	0	7.21	3.04
11	20,827	19,614	20,827	(1,213)	0	0	4,906	0	(5.82)	2.21
12	20,817	19,800	20,817	(1,017)	0	0	3,691	0	(4.89)	1.60
13	21,122	21,622	21,122	500	0	0	4,391	0	2.37	1.66
14	21,197	21,775	21,197	578	0	0	4,969	0	2.73	1.74
15	21,092	21,034	21,092	(58)	0	0	4,911	0	(0.27)	1.60
16	21,812	20,404	21,812	(1,408)	0	0	3,503	0	(6.46)	1.07
17	21,542	19,888	21,542	(1,654)	0	0	1,849	0	(7.68)	0.53
18	20,697	20,198	20,697	(499)	0	0	1,350	0	(2.41)	0.36
19	20,482	20,471	20,482	(11)	0	0	1,339	0	(0.05)	0.34
20	20,947	20,322	20,947	(625)	0	0	714	0	(2.98)	0.17
21	20,622	19,904	20,622	(718)	0	0	(204)	0	(4.41)	(0.05)
22	20,707	20,807	20,707	100	0	0	(104)	0	0.48	(0.02)
23	20,687	21,706	20,687	1,019	0	0	915	0	4.93	0.19
24	20,412	21,365	20,412	953	0	0	1,866	0	4.67	0.38
25	20,908	20,249	20,908	(659)	0	0	1,209	0	(3.15)	0.23
26	20,751	19,132	20,751	(1,619)	0	0	(410)	0	(7.80)	(0.08)
27	21,098	20,667	21,098	(431)	0	0	(841)	0	(2.04)	(0.15)
28	21,718	20,461	21,718	(1,257)	0	0	(2,096)	0	(5.79)	(0.36)
29	21,833	19,760	21,833	(2,073)	0	0	(4,171)	0	(9.49)	(0.69)
30	21,592	19,456	21,592	(2,136)	0	0	(6,307)	0	(9.89)	(1.01)
31	22,756	19,057	22,756	(3,500)	(199)	0	(9,607)	(199)	(16.26)	(1.55)
	645,022	635,016	645,022	(9,807)	(199)	0			(1.55)	

*** END OF REPORT MKTALOC ***

(*) Measured Exceeds Scheduled: Overburned - Due FGT
(-) Measured Less Than Scheduled: Underburned - Due Shipper
* Denotes Customer Over 5% Tolerance

CONFIDENTIAL

Confidential

41-1
1-4

41-1
1-4

TYPE: 12/31/00

FPUC
PGA

10/1/01
12/1/01
12/1/01

1/15/01
8/5/14/01

FLORIDA PUBLIC UTILITIES COMPANY
PURCHASED GAS ADJUSTMENT CALCULATION
MAY 2000

pgc

1. Gas sold under Firm and Interruptible
Rate Schedules for all bills rendered
in May 2000 for gas consumed
in April 2000

FIRM & INTERRUPTIBLE
EXCLUDING GAS FOR
POWER PLANTS

2. Rate Adjustment Calculation

- (a) Cost of Gas Purchased $\frac{41-1}{1-5/1}$ 40.950 ¢ per therm
(b) True-up Amount $\frac{41-1}{1-5/2}$ (0.155) ¢ per therm
(c) Total (a + b) Note (B) 40.795 ¢ per therm $\frac{41-1}{1}$
(d) Revenue Tax Factor 1.00503
(e) PGA Adjusted for Taxes 41.0002 ¢ per therm
(f) PGA Rounded to nearest .001¢ Note (A) 41.000 ¢ per therm $\frac{41-1}{1}$

3. Conversion Factor for all bills
rendered during the month of
May 2000

- (a) Average BTU content of gas
purchased during the month of
March 2000 (Btu/cf) $\frac{41-1}{1-4/1}$ WPB Sanford & DeLand
1,035.7 1,035.9
(b) Pressure Conversion Factor
1) Delivery Pressure of Gas Sold: 14.929 14.983
2) Delivery Pressure of Gas Purchased: $\frac{41-1}{1-3}$ 14.730 14.730
3) Conversion Factor (1 / 2) 1.01351 1.01718
(c) Corrected BTU Content (a x b) 1,049.7 1,053.7
(d) Billing Factor 1.05 $\frac{41-1}{1}$ 1.05 $\frac{41-1}{1}$

NOTES:

1. The current approved levelized Purchased Gas Cost Recovery Factor (PGCRF) is 50.050¢ per therm as referenced on Sheet 35 of FPUC's Gas Tariff.
1a. FPUC is flexing downward from its approved PGCRF.
2. The true-up was updated from (0.615)¢ per therm to (0.155)¢ per therm effective January 1, 2000

	FIRM GAS FUEL CHARGE PER THERM						INTERRUPTIBLE GAS FUEL CHARGE PER THERM					
	1995	1996	1997	1998	1999	2000	1995	1996	1997	1998	1999	2000
January	0.17430	0.31660	0.38519	0.31634	0.30500	0.35000	0.17430	0.31660	0.38519	0.31634	0.30500	0.35000
February	0.17430	0.37877	0.49167	0.29201	0.30500	0.36500	0.17430	0.37877	0.49167	0.29201	0.30500	0.36500
March	0.17430	0.36930	0.49167	0.25052	0.30500	0.36500	0.17430	0.36930	0.49167	0.25052	0.30500	0.36500
April	0.22430	0.31255	0.36931	0.30000	0.30500	0.38000	0.22430	0.31255	0.36931	0.30000	0.30500	0.38000
May	0.26430	0.34954	0.37724	0.35000	0.32000	0.41000	0.26430	0.34954	0.37724	0.35000	0.32000	0.41000
June	0.29910	0.35731	0.37724	0.35000	0.34000	(A)	0.29910	0.35731	0.37724	0.35000	0.34000	(A)
July	0.29267	0.38519	0.35120	0.35000	0.34000		0.29267	0.38519	0.35120	0.35000	0.34000	
August	0.25286	0.34426	0.34731	0.33500	0.34000		0.25286	0.34426	0.34731	0.33500	0.34000	
September	0.26077	0.32389	0.34731	0.31500	0.38500		0.26077	0.32389	0.34731	0.31500	0.38500	
October	0.25801	0.32813	0.40000	0.31500	0.37000		0.25801	0.32813	0.40000	0.31500	0.37000	
November	0.24715	0.36204	0.43257	0.28500	0.37000		0.24715	0.36204	0.43257	0.28500	0.37000	
December	0.26660	0.38519	0.36061	0.28500	0.30000		0.26660	0.38519	0.36061	0.28500	0.30000	

NOTE (B) Billing below factor of 50.050 Per PSC 99-2443-For-F-G.O.

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: JANUARY 2000 THROUGH DECEMBER 2000

SCHEDULE A-1/FLEXDOWN

COST OF GAS PURCHASED		CURRENT MONTH: MAY				PERIOD TO DATE			
		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
				AMOUNT	%			AMOUNT	%
1	COMMODITY (Pipeline)	11,528	11,591	(63)	(0.54)	71,531	66,638	4,893	7.34
2	NO NOTICE SERVICE	1,829	1,829	0	0.00	29,707	29,454	253	0.86
3	SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4	COMMODITY (Other)	1,057,195	1,121,048	(63,853)	(5.70)	5,697,478	8,169,030	(2,471,552)	(30.26)
5	DEMAND	205,094	218,532	(13,438)	(6.15)	2,208,267	2,420,893	(212,626)	(8.78)
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	(46,825)	46,825	(100.00)	0	(3,001,257)	3,001,257	(100.00)
11	TOTAL COST (1+2+3+4+5+6+10) (7+8+9)	1,275,646	1,306,175	(30,529)	(2.34)	8,006,983	7,584,758	322,225	4.19
12	NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13	COMPANY USE	2,665	2,439	226	9.27	9,105	19,245	(10,140)	(52.69)
14	TOTAL THERM SALES	1,329,349	1,303,736	25,613	1.96	8,071,853	7,665,513	406,340	5.30
THERMS PURCHASED									
15	COMMODITY (Pipeline)	3,253,650	3,195,440	58,210	1.82	21,141,800	20,752,420	389,380	1.88
16	NO NOTICE SERVICE	310,000	310,000	0	0.00	5,035,000	4,992,000	43,000	0.86
17	SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18	COMMODITY (Other)	2,923,290	3,195,440	(272,150)	(8.52)	20,817,200	20,752,420	64,780	0.31
19	DEMAND	4,010,780	4,289,780	(279,000)	(6.50)	27,337,376	34,863,780	(7,526,404)	(21.59)
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)	2,923,290	3,195,440	(272,150)	(8.52)	20,817,200	20,752,420	64,780	0.31
25	NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26	COMPANY USE	6,532	5,760	772	13.40	24,444	37,360	(12,916)	(34.57)
27	TOTAL THERM SALES (24-26 Estimated Only)	6,523,677	3,189,680	3,333,997	104.52	33,179,133	20,715,060	12,464,073	60.17
CENTS PER THERM									
28	COMMODITY (Pipeline) (1/15)	0.354	0.363	(0.009)	(2.48)	0.338	0.321	0.017	5.30
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	0.000	0.000	0.000	0.00
31	COMMODITY (Other) (4/18)	36.165	35.083	1.082	3.08	27.369	39.364	(11.995)	(30.47)
32	DEMAND (5/19)	5.114	5.094	0.020	0.39	8.078	6.944	1.134	16.33
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)	43.637	40.876	2.761	6.75	38.463	37.031	1.432	3.87
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)	40.799	42.344	(1.545)	(3.65)	37.248	51.512	(14.264)	(27.69)
40	TOTAL COST OF THERM SOLD (11/27)	19.554	40.950	(21.396)	(52.25)	24.133	37.097	(12.964)	(34.95)
41	TRUE-UP (E.2)	(0.155)	(0.155)	(0.155)	(0.155)	(0.155)	(0.155)	(0.155)	(0.155)
42	TOTAL COST OF GAS (40+41)	19.399	40.795	(21.396)	(52.45)	23.978	36.942	(12.964)	(35.09)
43	REVENUE TAX FACTOR	1.00503	1.00503	0.000	0.00	1.00503	1.00503	0.000	0.00
44	PGA FACTOR ADJUSTED FOR TAXES (42+43)	19.49658	41.00020	(21.504)	(52.45)	24.09861	37.12782	(13.029)	(35.09)
45	PGA FACTOR ROUNDED TO NEAREST .001	19.497	41.000	(21.503)	(52.45)	24.099	37.128	(13.029)	(35.09)

FPUC
PGA
TYE: 12/31/0012/18/01
12/14/01

COMPANY: FPUC
 TITLE: OFF SYSTEM SALES
 PERIOD: YEAR END 12/31/00
 DATE: APRIL 24, 2001
 AUDITOR: RKY

16W
5/18/01

WP NO. 41-3

Off System Sales are sales that the utility makes with private parties. These are not regulated sales. The Commission says that the profit or loss from these sales should be shared equally between the utility and rate payer. The general ledger details off system sales by separating the off system sales from other revenue in account No. 121-4000.495.42.

The customer share of the profit or loss goes into account 121-4000.492.49. The utility share of the profit is included in 121-4000.492.42.

Off System Sales Revenue	May	November
Account 121.4000.492.42	(92,455.17)	(66,697.04)
	Ref to WP 12 and billing registers	

Off System Sales Customer Share		
Account 121.4000.49	(8,390.03)	1,454.34
	Ref to WP 12 and 41-1/1 and 41-1/2	

Reconciliation with WP 41-1/1 and 41-2/1

Above	(92,455.17)	(66,697.04)
Divided by tax factor	1.00503	1.00503
	(91,992.45)	(66,363.23)
	Ref to 41-1/1	Ref to 41-2/1

Calculation of Profit amount to customers

		Billing Register	Billing Register
Profit Margin **	41-1/1-1	(16,863.94)	2,923.62
Tax Factor		1.00503	1.00503
		(16,779.54)	2,908.99
		2.00	2.00
		(8,389.77)	1,454.49
Per G/L above		(8,390.03)	1,454.30
	Rounding	0.26	0.19

** Calculation of Profit Margin on WP No. 41- 3/1 + 41-3/6

Method of calculating the Profit Sharing

For off system sales, the company bills the customer according to the company contract with the customer (Staff did not audit the contracts with the customers). The amount billed to the customer is considered the revenue to FPUC. This is taken directly from FPUC bills to the off system sales customer.

FPUC then calculates its cost of gas for the customer being billed as follows:

1. Commodity Cost (the commodity cost of gas is arrived at by applying a unit cost to the therms billed to the customer, while the unit cost is arrived at by determining a monthly weighted cost of gas calculated using the gas bills that FPUC pays for that month.

CONFIDENTIAL

41-3

COMPANY: FPUC
TITLE: OFF SYSTEM SALES
PERIOD: YEAR END 12/31/00
DATE: APRIL 24, 2001
AUDITOR: RKY

WP NO. 41-3

PLUS:

2. Reservation Charge. The reservation charge that FPUC uses to calculate is one of two items. Either the same maximum FGT rate that is charged to the customer or, if FPUC makes deals through the electronic broker system during the monthly, a weighted average is used based on the bidding deals awarded by FPUC on the FGT relinquishment system. The weighted average is based on arms length transactions of deals done during the month.

PLUS:

3. Usage charge. This is the FGT max rate. FPUC says they made no profit on the usage rate.

Equals = Cost of Gas to FPUC.

FPUC then subtracts the cost from the revenues and the difference is divided in half to determine the amount to go through the PGA. Before the amount is divided, taxes are deducted.

It appears that the parts we should concentrate on auditing are how FPUC calculated its cost of gas used to determine the profit and the recalculation of the split. The amounts billed to the customer are between the customer and FPUC contract. If the customer does not like the bill it is up to them to say that FPUC is not following the contract.

Staff audited the months of May and November 2000. The following procedures were performed.

CONFIDENTIAL

pg 2

CONFIDENTIAL

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Florida Public Utilities Company													
2	Calculation of Off-Systems Sales Profit													
3	Farmland Hydro, L.P.													
4	May 2000													
5														
6		Commodity	FTS-1	FTS-1	FPSC Tax									
7		Cost of	Reservation	Usage	on Fuel							FPUC	Customer	
8		Gas	Charge	Charge	Expenses					Totals		Profit	Profit	
9														
10	Units (MMBtu)	29,585	28,700	28,700	N/A					N/A		N/A		N/A
11														
12	Unit Cost	\$3,068.2	\$0.0000	\$0.0425	N/A					N/A		N/A		N/A
13														
14	Cost (\$)	\$90,772.70	\$0.00	\$1,219.75	\$462.72					\$92,455.17		N/A		N/A
15														
16	Revenues (\$)	\$100,131.30	\$10,774.11	\$1,219.75	\$0.00					\$112,122.16		N/A		N/A
17														
18	Net Revenue (\$)	\$9,358.60	\$10,774.11	\$0.00	(\$462.72)					\$19,666.99				
19														
20														
21														
22														
23												\$1,401.52		\$1,401.53
24														
25														
26														

* Recalculated

See 41-3 for calculation of profit without taxes to determine 1/2 share.

TYPE: 12/31/00

FPUC
PGA

4/8/18/01

1/3/19/01

COMPANY: FPUC
TITLE: CALCULATION OF RESERVATION CHARGE
PERIOD: YEAR END 12/31/00
DATE: MAY 2, 2001
AUDITOR: RKY

100
5/18/01

WP NO. 41-3/1-1

Reservation Charge vs. No reservation charge when calculating the profit for off system sales.

As explained by Chris Snyder there are three ways to purchase capacity.

1. Through prearranged deals.
2. Through prearranged deals subject to bidding with right of first refusal. This is considered an artificial deal.
3. FPUC goes out on the systems and want to release a certain amount of units of capacity for another entity to bid on it. It is not an artificial setting of rates.

The only deals used to determine the cost of the reservation charge when calculating the profit on off system sales are the deals that have no prearrangement which is number 3 above.

For the month of May 2000 selected for audit on wp 41-3/1 there was no cost of reservation reported. For the month of November 2000 on WP 41-3/6 there was a reservation cost included in the calculation of the profit on off system sales.

The results of including and not including cost for off system sales are as follows:

If the cost of reservation is included in the cost of gas (no. 3 above), for off system sales then the reservation cost goes through the PGA clause. If the cost of reservation is not included in the cost of gas (no. 1 & 2 above) then it does not go through the PGA clause.

EXAMPLE: FOR OFF SYSTEM SALES

TOTAL REVENUE	10,000.00	10,000.00
COMMODITY COST	(6,500.00) ThruPGA	(6,500.00) Thru PGA
	-----	-----
	3,500.00	3,500.00
RESERVATION COST	(500.00) Thru PGA	0.00 There are
	----- bids deals	----- no bid deals
PROFIT ON OSS	3,000.00 only	3,500.00 completed
Divide by 2	2.00	2.00
	-----	-----
Profit for Customer	1,500.00	1,750.00
Profit for FPUC	1,500.00	1,750.00

If there are no bid deals, then there is no cost to off system sales and the profit to both FPUC and the customer is higher.

If there are deals that are strictly bid, then the reservation cost is reduced from the revenue along with the commodity cost to determine the profit on OSS.

Wayne Makin was asked about this and he said it was reasonable.

CONFIDENTIAL

41-3
1-1

12/18/01
5/14/0

MONTH OF: MAY 2000

PSC

CLASS RATE LISTING
OSS RATE 195 ON
WPB ONLY REVENUE
****LESS
****GROSS
****RECEIPTS

A	Total Revenue	(B) 109,319.11 N
B	FPSC Assessment Tax (A*.005)	546.60 N
C	Revenue Excluding Taxes (A-B)	108,772.51 N
D	Costs	(A) 91,992.45 N
E	Profit Excluding Taxes (C-D)	16,780.06 N
F	Loss Excluding Taxes	
G	Total Profit (E+F)	16,780.06 N
H	Profit Divided by 2	8,390.03 N
I	Loss	0.00
J	Customer's Profit (PGA) Booked to 121.4000.49549 (H+I)	8,390.03 * 41-3

Rev
Income to Customer

41-3
3 112,122.16
by GRT <2803.05>
41-3
1 109,319.11 (B) 7

* = Recalculated

Costs

42,455.17 } 41-3
Ass Tax <462.72>
91,992.45 (A) 7

CONFIDENTIAL

Conf

41-3
2

CONFIDENTIAL

FPUC
PGA
TYE: 12/31/00

12/18/01
85/12/01

	B	C	D	E	F	G	H	I	J	K																																																																								
1																																																																																		
2	Florida Public Utilities Company																																																																																	
3	Flo-Gas Corporation																																																																																	
4	Post Office Box 3395, West Palm Beach FL 33401-5886																																																																																	
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6	MAKE CHECK PAYABLE TO: FPUC																																																																																	
7	AMOUNT ENCLOSED																																																																																	
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10	Farmland Hydro, L.P.					FLORIDA PUBLIC UTILITIES COMPANY																																																																												
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18	01-85481-7137		0.00		112,122.16		112,122.16		June 11, 2000																																																																									
19	TO INSURE PROPER CREDIT, PLEASE DETACH AND RETURN THIS PORTION WITH PAYMENT																																																																																	
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30	Bartow, Florida 33831					Rate Schedule: OSSS-1																																																																												
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32	Off Systems Sales Service for the Month of					May 2000																																																																												
33																																																																																		
34	<table border="1"><thead><tr><th>Description</th><th>Tier</th><th>Basis</th><th>Units</th><th>Price*</th><th>Amount</th></tr></thead><tbody><tr><td>Commodity Cost of Gas *</td><td>Tier 1</td><td>MMBtu</td><td>8,576</td><td>\$3.0893</td><td>26,493.84</td></tr><tr><td></td><td>Tier 2</td><td>MMBtu</td><td>9,593</td><td>\$3.1757</td><td>30,464.49</td></tr><tr><td></td><td>Tier 3</td><td>MMBtu</td><td>4,092</td><td>\$3.8034</td><td>15,517.51</td></tr><tr><td></td><td>Tier 4</td><td>MMBtu</td><td>310</td><td>\$3.2470</td><td>1,006.67</td></tr><tr><td></td><td>Tier 5</td><td>MMBtu</td><td>1,444</td><td>\$3.3871</td><td>4,890.97</td></tr><tr><td></td><td>Tier 6</td><td>MMBtu</td><td>4,128</td><td>\$3.8829</td><td>16,028.61</td></tr><tr><td></td><td>Tier 7</td><td>MMBtu</td><td>1,442</td><td>\$4.3343</td><td>6,250.06</td></tr><tr><td>FTS-1 Reservation Charge</td><td></td><td>MMBtu</td><td>28,700</td><td>\$0.3753</td><td>10,771.11</td></tr><tr><td>FTS-1 Usage Charge</td><td></td><td>MMBtu</td><td>28,700</td><td>\$0.0425</td><td>1,219.75</td></tr><tr><td>FPU Administrative Charge</td><td></td><td>MMBtu</td><td>29,585</td><td>\$0.0500</td><td>1,479.25</td></tr><tr><td>TOTAL CURRENT CHARGES</td><td></td><td></td><td></td><td></td><td>\$112,122.16</td></tr></tbody></table>										Description	Tier	Basis	Units	Price*	Amount	Commodity Cost of Gas *	Tier 1	MMBtu	8,576	\$3.0893	26,493.84		Tier 2	MMBtu	9,593	\$3.1757	30,464.49		Tier 3	MMBtu	4,092	\$3.8034	15,517.51		Tier 4	MMBtu	310	\$3.2470	1,006.67		Tier 5	MMBtu	1,444	\$3.3871	4,890.97		Tier 6	MMBtu	4,128	\$3.8829	16,028.61		Tier 7	MMBtu	1,442	\$4.3343	6,250.06	FTS-1 Reservation Charge		MMBtu	28,700	\$0.3753	10,771.11	FTS-1 Usage Charge		MMBtu	28,700	\$0.0425	1,219.75	FPU Administrative Charge		MMBtu	29,585	\$0.0500	1,479.25	TOTAL CURRENT CHARGES					\$112,122.16
Description	Tier	Basis	Units	Price*	Amount																																																																													
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6/18/01

8/5/14/01

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION
SYSTEM SUPPLY

SCHEDULE A-4

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
FOR THE PERIOD: JANUARY 2000 THROUGH DECEMBER 2000
MONTH: MAY 2000

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	1100	1068	33900	32907	\$3.0600	\$3.1316
2 AMOCO	7885	1100	1067	34100	33077	\$3.0125	\$3.1800
3 AMOCO	7885	881	861	27100	26372	\$3.0150	\$3.1007
4 AMOCO	7005	105	105	31900	3201	\$3.1100	\$3.2165
5 AMOCO	7885	62	60	18900	1532	\$3.0100	\$3.2321
6 AMOCO	7885	41	47	11500	1415	\$3.1700	\$3.2880
7 AMOCO	7005	85	88	27100	2707	\$3.1800	\$3.2867
8 AMOCO	7885	41	69	27200	2765	\$3.2100	\$3.3094
9 AMOCO	7885	63	66	2100	2047	\$3.2150	\$3.3214
10 AMOCO	7005	21	60	27200	3183	\$3.2700	\$3.3714
11 AMOCO	7885	19	19	600	582	\$3.3800	\$3.4339
12 AMOCO	7885	37	38	1200	1184	\$3.3900	\$3.4845
13 AMOCO	25809	1127	1123	39600	39412	\$3.0325	\$3.1469
14 AMOCO	157293	825	895	28800	27742	\$3.0345	\$3.1661
15 AMOCO	157293	2200	2184	68200	65164	\$3.0345	\$3.1702
16 DUKE	157293	1100	1067	34100	33077	\$3.0500	\$3.1443
17							
18							
19							
20							
21							
22							
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35							
36							
37							
38							
39							
40							
41							
42							
43							
TOTAL		11,610	11,263	359,900	349,103		
WEIGHTED AVERAGE						\$3.0682	\$3.1631

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.

C:\GASCOST\FPSC Firm Transportation Report - MAY 2000.xls\FORM

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41-3
4

16/5/18 B5/14/01

<http://ios.ets.enron.com/infoposti...eddocuments/RATESmarketMAY2000.htm>

Effective May 1, 2000

	Max.	Max Incl.
<u>RATE SCHEDULE</u>	<u>Rates</u>	<u>Surcharges</u>
FTS-1		
Reservation	36.87	37.53
Usage	3.12	4.25
FTS-2		
Reservation	76.18	76.84
Usage	1.42	2.55
SFTS	76.86	78.87
NNTS	5.90	5.90
ITS-1	32.62	33.75
PNR	32.62	32.84
<u>SURCHARGES</u>		
TCR & 636 Reservation Charge		0.00
TCR & 636- SFTS		0.00
GRI Demand-High Load		0.66
GRI Demand-Low Load		0.40
GRI Volumetric		0.72
GRI-SFTS		1.60
ACA		0.22
TCR Usage		0.00
Unit Fuel Surcharge		0.19
Fuel		3.00%

CONFIDENTIAL

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Florida Public Utilities Company													
2	Calculation of Off-Systems Sales Profit													
3	Farmland Hydro, L.P.													
4	November 2000													
5														
6		Commodity		FTS-1		FTS-1		FPSC Tax						
7		Cost of		Reservation		Usage		on Fuel				FPUC		Customer
8		Gas		Charge		Charge		Expenses		Totals		Profit		Profit
9														
10	Units (MMBtu)	$\frac{41-3}{8}$ 13,181		$\frac{41-3}{8}$ 12,824		$\frac{41-3}{8}$ 12,824		N/A		N/A		N/A		N/A
11														
12	FPUC Cost for Unit Cost	$\frac{41-3}{9}$ \$4,810.8		$\frac{41-3}{10}$ \$0.1825		$\frac{41-3}{11}$ \$0.0477		N/A		N/A		N/A		N/A
13														
14	Cost (\$)	\$63,411.15		\$2,340.38		\$611.70		\$333.81		\$66,697.04	$\frac{41-3}{12}$	N/A		N/A
15														
16	Revenues (\$)	$\frac{41-3}{13}$ \$59,984.09		$\frac{41-3}{14}$ \$4,812.85		$\frac{41-3}{15}$ \$611.70		\$0.00		\$65,408.64		N/A		N/A
17														
18	Net Revenue (\$)	(\$3,427.06)		\$2,472.47		\$0.00		(\$333.81)		(\$1,288.40)				
19		=====		=====		=====		=====		=====				
20														
21														
22														
23								Gross Receipts Tax				\$817.61		\$817.61
24														
25								Total						
26												=====		=====

CONFIDENTIAL

See $\frac{41-3}{76}$ for calculation of profit without taxes to determine 1/2 share.

TYE: 12/31/00

FPUC
PGA

10/18/01
5/18/05/11/01

11/18/01 12/14/01

FLORIDA PUBLIC UTILITIES COMPANY
MONTHLY CALCULATION OF OFF-SYSTEM SALES PROFIT
MONTH OF: NOVEMBER 2000

CLASS RATE LISTING
OSS RATE 195 ON
WPB ONLY REVENUE

*****LESS
*****GROSS
*****RECEIPTS

A	Total Revenue	63,773.42
B	FPSC Assessment Tax (A*.005)	318.87
C	Revenue Excluding Taxes (A-B)	63,454.55
D	Costs	66,363.23
E	Profit Excluding Taxes (C-D)	(2,908.68)
F	Loss Excluding Taxes	
G	Total Profit (E+F)	(2,908.68)
H	Profit Divided by 2	(1,454.34)
I	Loss	0.00
J	Customer's Profit (PGA) Booked to 121.4000.49549 (H+I)	(1,454.34)

FO ON
DATA SHEET
FROM PAGE

Revs. Invoiced to
Customer

$\frac{41.3}{8}$
65,408.64
Less GAT
 $\frac{on 41.3}{6}$
(16,355.22)
63,773.42 (A) ↑

Costs

66,697.04
Less Taxes
(333.81)
66,363.23 (B) ↑

CONFIDENTIAL

KATHY JOURNAL

12/21/2000

CONFIDENTIAL

$\frac{41.3}{7}$

10/18/01 8/14/01

		Florida Public Utilities Company									
		Flo-Gas Corporation									
		Post Office Box 3395, West Palm Beach FL 33401-5886									
<i>Farmland Hydro</i>											
		MAKE CHECK PAYABLE TO: FPUC									
		AMOUNT ENCLOSED									
		\$									
Farmland Hydro, L.P.		FLORIDA PUBLIC UTILITIES COMPANY									
Attention: Ms. Linda Thompson		ATTENTION CHRISTOPHER M SNYDER									
Post Office Box 960		PO BOX 3395									
Bartow, Florida 33831		WEST PALM BEACH FL 33402 3395									
☐ CHECK HERE IF ACCOUNT CHANGES ARE REQUESTED ON REVERSE SIDE											
ACCOUNT NUMBER		Balance Before CURRENT Charges		CURRENT Charges		TOTAL AMOUNT DUE		CURRENT Charges Past Due On			
115085		0.00		65,408.64		65,408.64		December 11, 2000			
TO INSURE PROPER CREDIT, PLEASE DETACH AND RETURN THIS PORTION WITH PAYMENT											
Florida Public Utilities Company											
Post Office Box 3395, West Palm Beach FL 33401-5886											
Gas Supply (561) 838-1723											
Farmland Hydro, L.P.				Invoice Date:		December 1, 2000					
Attention: Ms. Linda Thompson				Account Number:		115085					
Post Office Box 960				Meter Read Date:		December 1, 2000					
Bartow, Florida 33831				Rate Schedule:		OSSS-1					
Off Systems Sales Service for the Month of				November 2000							
Description		Tier		Basis		Units		Price*		Amount	
Commodity Cost of Gas *		Tier 1		MMBtu		13,181		\$4.5008		59,325.04	
										(41-3)	
										(41-3)	
FTS-1 Reservation Charge				MMBtu		12,824		\$0.3753		4,812.85	
FTS-1 Usage Charge				MMBtu		12,824		\$0.0477		611.70	
FPU Administrative Charge				MMBtu		13,181		\$0.0500		659.05	
TOTAL CURRENT CHARGES										\$65,408.64	
Pricing Date		Publication		Units		Price					
November 1, 2000		Inside FERC		13,181		\$4.5008					
MESSAGES											
PLEASE NOTE YOUR NEW ACCOUNT NUMBER											
CONFIDENTIAL											

CONFIDENTIAL

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8

FPUC

PGA 12/31/01

12/18/01

12/14/01

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION
SYSTEM SUPPLY

SCHEDULE A-4

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
FOR THE PERIOD: JANUARY 2000 THROUGH DECEMBER 2000
MONTH: NOVEMBER 2000

PRODUCER/ SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1 DUKE	6485	1,838	1,787	66,140	53,610	\$4.800	\$4.607
2 DUKE	6485	2,382	2,297	70,860	68,610	\$4.890	\$4.622
3 AMOCO	7995	100	97	3,000	2,918	\$4.880	\$4.608
4 AMOCO	7995	100	97	3,000	2,918	\$4.400	\$4.623
5 AMOCO	7995	100	97	3,000	2,918	\$4.495	\$4.623
6 AMOCO	7995	1,150	1,063	34,499	31,899	\$4.602	\$4.629
7 AMOCO	7995	100	97	3,000	2,918	\$4.670	\$4.684
8 AMOCO	7995	100	97	3,000	2,918	\$4.620	\$4.750
9 AMOCO	7995	100	97	2,994	2,912	\$4.660	\$4.712
10 AMOCO	7995	187	165	2,000	1,945	\$4.895	\$5.074
11 AMOCO	7995	200	195	6,000	5,835	\$5.235	\$5.980
12 AMOCO	7995	67	65	2,000	1,945	\$5.360	\$5.618
13 AMOCO	7995	117	113	3,500	3,404	\$5.805	\$5.763
14 AMOCO	7995	350	340	10,500	10,212	\$5.630	\$5.788
15 AMOCO	7995	167	162	5,000	4,863	\$5.805	\$5.965
16 AMOCO	7995	117	113	3,500	3,404	\$5.880	\$6.045
17 AMOCO	7995	150	146	4,500	4,376	\$5.815	\$6.082
18 AMOCO	7995	150	146	4,600	4,376	\$5.840	\$6.103
19 AMOCO	7995	117	113	3,500	3,404	\$5.945	\$6.127
20 AMOCO	7995	150	146	4,500	4,376	\$6.215	\$6.991
21 AMOCO	7995	550	540	10,500	10,211	\$6.265	\$6.425
22 AMOCO	7995	750	729	22,500	21,880	\$6.800	\$6.476
23 AMOCO	7995	550	540	10,500	10,211	\$6.345	\$6.524
24 AMOCO	15728	2,100	2,022	63,000	61,260	\$4.625	\$4.689
25 DUKE	15728	1,050	1,024	31,500	30,830	\$4.600	\$4.574
26							
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TOTAL

14,402

14,000

431,993

420,089

WEIGHTED AVERAGE

\$4.8104

\$4.9468

NOTES:

GROSS AMOUNT MMBTU/D AND NET AMOUNT MMBTU/D DO NOT REFLECT

THE TOTAL AMOUNT WHICH FLOWED ON ANY GIVEN DAY. FLOW PER DAY IS REPRESENTED BY

THE DAILY AVERAGE OF MONTHLY GROSS MMBTU AND MONTHLY NET MMBTU. CITYGATE PRICES

ARE GROSSED UP ONLY FOR FGT'S FUEL RETENTION.

C:\GASCOST\FPSC Firm Transportation Report - NOVEMBER 2000.FRM

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10/11/01
85/17/01

AVERAGE ALLOWABLE UNIT COST OF DEMAND
NOVEMBER 2000

PGC

Day	Total All Deals		
	Units	Unit Price	Amount
1	10,000	0.1825	1,825.00
2	10,000	0.1825	1,825.00
3	10,000	0.1825	1,825.00
4	10,000	0.1825	1,825.00
5	10,000	0.1825	1,825.00
6	10,000	0.1825	1,825.00
7	10,000	0.1825	1,825.00
8	10,000	0.1825	1,825.00
9	10,000	0.1825	1,825.00
10	10,000	0.1825	1,825.00
11	10,000	0.1825	1,825.00
12	10,000	0.1825	1,825.00
13	10,000	0.1825	1,825.00
14	10,000	0.1825	1,825.00
15	10,000	0.1825	1,825.00
16	10,000	0.1825	1,825.00
17	10,000	0.1825	1,825.00
18	10,000	0.1825	1,825.00
19	10,000	0.1825	1,825.00
20	10,000	0.1825	1,825.00
21	10,000	0.1825	1,825.00
22	10,000	0.1825	1,825.00
23	10,000	0.1825	1,825.00
24	10,000	0.1825	1,825.00
25	10,000	0.1825	1,825.00
26	10,000	0.1825	1,825.00
27	10,000	0.1825	1,825.00
28	10,000	0.1825	1,825.00
29	10,000	0.1825	1,825.00
30	10,000	0.1825	1,825.00
Total	300,000	① 0.1825	54,750.00

$$\frac{41.3}{6}$$

① Weighted Average of all deals

Page ② $\frac{5,000}{10,000} \times \frac{.1800}{.5} = .0900$

Page ③ $\frac{5,000}{10,000} \times \frac{.1850}{1.00} = .0925$

Sum = $.1825$

CONFIDENTIAL

$$\frac{41.3}{10}$$

Award

Award No:	3697	Posted Date/Time:	10/25/00 4:04:14 PM
Offer No:	6930	Bld No:	5483
Bidder Company Name:	TECO GAS SERVICES, INC.		
Bidder Company Code:	788494961		
Release Term Start Date:	11/1/00	Release Term End Date:	11/30/00
Capacity Award Date:	10/25/00	Capacity Award Time:	4:04:14 PM
Award Rate:	\$0.1800		
Rate Form/Type Code:	RES	Max Rate:	\$0.3753

Receipt/Delivery Points Awarded

Receipt/Delivery GTP1/GTP2	Prop POI	D.R.N.	Description	Oct	Nov-Mar	Apr	May-Sep
RECEIPT POINT	282	23422	ENRON SABINE PASS PL	0	1,700	0	0
RECEIPT POINT	611	25809	MOPS-REFUGIO FGT	0	3,300	0	0
RECEIPT POINT	10258	12740	CARNES TENNESSEE FG	0	0	0	0
DELIVERY POINT	16103	3154	FPU-RIVIERA BEACH	0	0	0	0
DELIVERY POINT	16104	28645	FPU-WEST PALM BEACH	0	2,100	0	0
DELIVERY POINT	16105	3158	FPU-WEST PALM BEACH	0	0	0	0
DELIVERY POINT	16106	28456	FPU-LAKE WORTH SOUT	0	2,900	0	0
DELIVERY POINT	16107	3161	FPU-LAKE WORTH	0	0	0	0
DELIVERY POINT	16108	3163	FPU-BOYNTON BEACH	0	0	0	0
DELIVERY POINT	16109	3165	FPU-BOCA RATON	0	0	0	0
DELIVERY POINT	16156	3262	FPU-SANFORD	0	0	0	0
DELIVERY POINT	16157	3261	FPU-SANFORD WEST	0	0	0	0
DELIVERY POINT	16158	3277	FPU-DELAND	0	0	0	0
RECEIPT POINT	57391	32606	NGPL VERMILION	0	0	0	0
RECEIPT POINT	62410	179851	COLUMBIA GULF-LAFAYE	0	0	0	0
DELIVERY POINT	62992	217831	FLORIDA PUBLIC UTIL-D	0	0	0	0
			Total Receipt Award Qty.:	0	5,000	0	0
			Total Delivery Award Qty.:	0	5,000	0	0

5,000 @ .18

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INTERCOM BUSINESS FORMS INC. (847) 608-0826 FAX (847) 608-4005

Award

Award No:	3698	Posted Date/Time:	10/25/00 4:03:53 PM
Offer No:	6930	Bid No:	5499
Bidder Company Name:	FPL ENERGY SERVICES, INC.		
Bidder Company Code:	197177678		
Release Term Start Date:	11/1/00	Release Term End Date:	11/30/00
Capacity Award Date:	10/25/00	Capacity Award Time:	4:03:53 PM
Award Rate:	\$0.1850		
Rate Form/Type Code:	RES	Max Rate:	\$0.3753

Receipt/Delivery Points Awarded

Receipt/Delivery GTP1/GTP2	Prop POI	D.R.N.	Description	Oct	Nov-Mar	Apr	May-Sep
RECEIPT POINT	282	23422	ENRON SABINE PASS PL	0	0	0	0
RECEIPT POINT	611	25809	MOPS-REFUGIO FGT	0	0	0	0
RECEIPT POINT	10258	12740	CARNES TENNESSEE FG	0	0	0	0
DELIVERY POINT	16103	3154	FPU-RIVIERA BEACH	0	1,000	0	0
DELIVERY POINT	16104	28645	FPU-WEST PALM BEACH	0	0	0	0
DELIVERY POINT	16105	3158	FPU-WEST PALM BEACH	0	1,900	0	0
DELIVERY POINT	16106	28456	FPU-LAKE WORTH SOUT	0	0	0	0
DELIVERY POINT	16107	3161	FPU-LAKE WORTH	0	0	0	0
DELIVERY POINT	16108	3163	FPU-BOYNTON BEACH	0	0	0	0
DELIVERY POINT	16109	3165	FPU-BOCA RATON	0	800	0	0
DELIVERY POINT	16156	3262	FPU-SANFORD	0	1,300	0	0
DELIVERY POINT	16157	3261	FPU-SANFORD WEST	0	0	0	0
DELIVERY POINT	16158	3277	FPU-DELAND	0	0	0	0
RECEIPT POINT	23060	28166	EGP-COW ISLAND PLT O	0	5,000	0	0
RECEIPT POINT	57391	32606	NGPL VERMILION	0	0	0	0
RECEIPT POINT	62410	179851	COLUMBIA GULF-LAFAYE	0	0	0	0
DELIVERY POINT	62992	217831	FLORIDA PUBLIC UTIL-D	0	0	0	0
			Total Receipt Award Qty.:	0	5,000	0	0
			Total Delivery Award Qty.:	0	5,000	0	0

\$,000 @ .1850

 ~~$\frac{41}{10}$~~

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

FOR THE PERIOD OF: JANUARY 2000 THROUGH DECEMBER 2000
CURRENT MONTH: MAY 2000

pg 2

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	35934	10 43-1/1	100,255.18	0.00	1,829.00	0.00	0.00	98,426.18	0.00
2	FGT	35924	11 43-1/2	106,667.75	0.00	0.00	0.00	0.00	106,667.75	0.00
3	FGT	36186	12 43-1/3	9,086.00	9,086.00	0.00	0.00	0.00	0.00	0.00
4	FGT	36176	13 43-1/4	3,450.52	3,450.52	0.00	0.00	0.00	0.00	0.00
5	FGT	36185	14 43-1/5	(1,008.87)	(1,008.87)	0.00	0.00	0.00	0.00	0.00
6	FGT	CK625001734	15 43-1/6	(27,815.40)	0.00	0.00	0.00	(27,815.40)	0.00	0.00
7	DUKE	SR00050719	16 43-1/7	521,389.00	0.00	0.00	0.00	521,389.00	0.00	0.00
8	BPAMOCO	507741	17 43-1/8	522,497.25	0.00	0.00	0.00	522,497.25	0.00	0.00
9	BPAMOCO	508040	18 43-1/9	60,353.00	0.00	0.00	0.00	60,353.00	0.00	0.00
10	EGU	1100	19 43-1/10	1,945.25	0.00	0.00	0.00	1,945.25	0.00	0.00
11	INFINITE	WIRE	20 43-1/11	(21,174.00)	0.00	0.00	0.00	(21,174.00)	0.00	0.00
12										
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25										
TOTAL				1,275,645.68	11,527.65	1,829.00	0.00	1,057,195.10	205,093.93	0.00

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12/16/01
12/14/01

Page 1

DATE	05/31/00
DUE	06/10/00
INVOICE NO.	35932
TOTAL AMOUNT DUE	\$100,255.76

CONTRACT: 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY
 _____ TYPE: FIRM TRANSPORTATION

PLEASE CONTACT JAMES CRAHER
AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE
OR CODE LIST

93-1

10

10/1/29

INVOICE
FLORIDA GAS TRANSMISSION COMPANY
 An ENRON/El Paso Energy Affiliate

Page 1

DATE	05/31/00	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: SATGER, CHRIS POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank, Dallas, TX Account # 3750254511 ABA # 111000012
DUE	06/10/00		
INVOICE NO.	35924		
TOTAL AMOUNT DUE	\$106,667.75		

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

RECEIPTS	DELIVERIES	PROD	TC	RC	RATES			VOLUMES	AMOUNT
					BASE	SURCHARGES	DISC		
POJ NO.	DRN NO.	POJ NO.	DRN NO.	MONTH				OTH DRY	
RESERVATION CHARGE									
				05/00	A	RES	0.7618	0.0066	0.7684
								138,818	\$106,667.75
TOTAL FOR CONTRACT 3624 FOR MONTH OF 05/00.								138,818	\$106,667.75

Gas Research Institute (GRI) Contributions:

Please specify the amount(s) and the specific project(s) or project area(s), if any, to which such amounts are applicable. For specific information about GRI funding and projects please contact GRI at (773) 399-8100.

Amount	Project(s)	Project Area(s)

If you are authorized to remit GRI at the following rate, (inclusive of "check the box" contributions) your total invoice amount is:

Year	Rate	Incremental GRI	Total Invoice
1996	0.0065	\$263.75	\$106,931.50
1999	0.0076	\$138.82	\$106,800.57
2000	0.0066	\$0.00	\$106,667.75

*** END OF INVOICE 35924 ***

CONFIDENTIAL

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 TYPE: 12/31/00

6/18/01
 8/5/01

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An LUNDA/LI Paso Energy Affiliate

Page 1

DATE	06/10/00	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: SNEYDER, CHRIS POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance and wire to: Wire Transfer: Florida Gas Transmission Company National Bank, Dallas, TX Account # 375035451 ABA # 111000012
DUO	06/20/00		
INVOICE NO.	36166		
TOTAL AMOUNT DUE	\$9,066.00		

CONTRACT: 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY SAP CUSTOMER NO: 4684 PLEASE CONTACT JAMES CRAPER
 TYPE: FIRM TRANSPORTATION LEGAL ENTITY NO: 006924427 AT (713)653-6679 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CDD LIST

POL NO.	RECEIPTS DRN NO.	DELIVERIES		PROD MONTH	IC	RC	RATES				VOLUMES GHH DRY	AMOUNT
		FCI NO.	DRN NO.				BASE	SETPARGES	OTSC	FLT		
	Usage Charge	16103	3154	05/00	A	CDH	0.0312	0.0312		0.0425	19,303	\$520.36
	Usage Charge	16104	28645	05/00	A	CDH	0.0312	0.0312		0.0425	12,401	\$377.94
	Usage Charge	16105	3158	05/00	A	CDH	0.0312	0.0312		0.0425	26,446	\$1,124.04
	Usage Charge	16106	28456	05/00	A	CDH	0.0312	0.0312		0.0425	4,650	\$147.60
	Usage Charge	16107	3161	05/00	A	CDH	0.0312	0.0312		0.0425	19,506	\$546.09
	Usage Charge	16108	3163	05/00	A	CDH	0.0312	0.0312		0.0425	27,060	\$1,150.16
	Usage Charge	16109	3165	05/00	A	CDH	0.0312	0.0312		0.0425	50,700	\$2,218.60
	Usage Charge	16116	3262	05/00	A	CDH	0.0312	0.0312		0.0425	0,213	\$353.30
	Usage Charge	16117	3263	05/00	A	CDH	0.0312	0.0312		0.0425	3,432	\$145.86
	Usage Charge	16118	3277	05/00	A	CDH	0.0312	0.0312		0.0425	9,317	\$395.97
	Usage Charge	16213	3214	05/00	A	CDH	0.0312	0.0312		0.0425	28,700	\$1,219.75
	Usage Charge	62952	217833	05/00	A	CDH	0.0312	0.0312		0.0425	2,050	\$67.13
TOTAL FOR CONTRACT 5009 FOR MONTH OF 05/00.											213,786	\$9,086.00

CONFIDENTIAL

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plus 43-1
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less 43-1
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213,788
 135,315

 349,103
 <23,736>

 325,370

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 TVE: 12/31/00

10/18/01
 6/14/01

I N V O I C E

FLORIDA GAS TRANSMISSION COMPANY

An ENRON/El Paso Energy Affiliate

DATE	06/10/00	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: SHYDER, CHRIS POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Page 1
DUK	06/20/00		
INVOICE NO.	36176		
TOTAL AMOUNT DUE	\$3,450.52		

Please reference this invoice no. on your remittance and wire to:
 Wire Transfer
 Florida Gas Transmission Company
 Nations Bank, Dallas, TX
 Account # 3750354511
 ABA # 112000012

CONTRACT: 3624	SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY	SAP CUSTOMER NO: 4084	PLEASE CONTACT JAMES CRAMER
	TYPE: FIRM TRANSPORTATION	LEGAL ENTITY NO: 006924227	AT (713)853-6679 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CDE LIST

FDI NO.	RECEIPTS DRN No.	DELIVERIES		PROD. MONTH	TC	RC	RATES				VOLUMES CUB DRY	AMOUNT
		FDI NO.	DRN No.				BASE	SURCHARGES	GTSC	ACT		
	Usage Charge	36103	3154	05/00	A	COM	0.0142	0.0113		0.0255	8,857	\$206.67
	Usage Charge	36104	26645	05/00	A	COM	0.0142	0.0113		0.0255	12,049	\$297.50
	Usage Charge	36105	3158	05/00	A	COM	0.0142	0.0113		0.0255	15,242	\$366.91
	Usage Charge	36106	26456	05/00	A	COM	0.0142	0.0113		0.0255	24,100	\$589.51
	Usage Charge	36107	3161	05/00	A	COM	0.0142	0.0113		0.0255	8,742	\$207.91
	Usage Charge	36108	3163	05/00	A	COM	0.0142	0.0113		0.0255	627	\$101.01
	Usage Charge	36109	3165	05/00	A	COM	0.0142	0.0113		0.0255	8,950	\$209.21
	Usage Charge	36156	3262	05/00	A	COM	0.0142	0.0113		0.0255	16,327	\$406.57
	Usage Charge	36157	3261	05/00	A	COM	0.0142	0.0113		0.0255	16,366	\$407.28
	Usage Charge	36158	3277	05/00	A	COM	0.0142	0.0113		0.0255	11,733	\$290.17
TOTAL FOR CONTRACT 3624 FOR MONTH OF 05/00:											135,335	\$3,450.52

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TYPE: 12/31/00

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12/31/01
12/31/01

INVOICE
FLORIDA GAS TRANSMISSION COMPANY
 An ENRON/EI Paso Energy Affiliate

Page 1

DATE	06/10/00	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: SNYDER, CHRIS POST OFFICE BOX 1395 WEST PALM BEACH, FL 33402-2395	Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank, Dallas, TX Account # 3750354511 ABA # 111000012
DUE	06/20/00		
INVOICE NO.	36185		
TOTAL AMOUNT DUE	(\$1,008.87)		

CONTRACT: 5002 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY SAP CUSTOMER NO: PLEASE CONTACT HEIDI MASSIN
 LEGAL ENTITY NO: 4684 AT (713) 553-6679 WITH ANY QUESTIONS REGARDING THIS INVOICE
 TYPE: DELIVERY POINT OPERATOR ACCOUNT DUNS NO: 006524427 OR CDEE LIST

FUT NO.	RECEIPTS DRN NO.	DELIVERIES FUT NO. DRN NO.	PRG MONTH	IC	RC	RATES			VOLUMES CUB DRY	AMOUNT
						BASE	SURCHARGES	DISC		
	No Notice		05/00	A	CDM	0.0312	0.0112		0.0425	(23,736) (\$1,008.87)
			TOTAL FOR CONTRACT 5002 FOR MONTH OF 01/00:						(23,736)	(\$1,008.87)

Gas Research Institute (GRI) Contributions:

Please specify the amount(s) and the specific project(s) or project area(s), if any, to which such amounts are applicable. For specific information about GRI funding and projects please contact GRI at (713) 399-6100.

Amount	Project(s)	Project Area(s)

If you are authorized to remit GRI at the following rate, (inclusive of "check the box" contributions) your total invoice amount is:

Year	Rate	Incremental GRI	Total Invoice
1996	0.0086	\$0.00	(\$1,008.87)
1997	0.0075	\$0.00	(\$1,008.87)
2000	0.0072	\$0.00	(\$1,008.87)

*** END OF INVOICE 36185 ***

CONFIDENTIAL

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10/21/01
 12/5/01
 12/14/01

10/18/01
B5/14/01

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



2000274 01 SD

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05/10/2000

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



OUCHER NO.	INVOICE DATE	INVOICE NUMBER	PURCHASE ORDER	AMOUNT		NET
				GROSS	DISCOUNT	
4000038	05/10/2000	35655		27,815.40	0.00	27,815.40
			3/00 IMBALANCE CASH OUT			
						TOTAL 27,815.40

*Credit
in balance*

Example
 ① lgy. FPU owes 11,000 MBTU
 ② only takes 10,000 MBTU
 ③ FPU gets a credit 1,000
 for the difference
 doesn't account for them because
 the cost for them is based on
 the actual MBTU received by FPU
 not invoiced amounts
 See explanation on p. 43

CIAL INSTRUCTIONS:

CALL ALICIA LENDERMAN TO PICK UP CHECK X36290 EB3922

ACH AND RETAIN THIS STUB FOR YOUR RECORDS.

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

62-20
311

No. 0825001734

05/10/2000

PAY TO THE
ORDER OF

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

\$\$\$\$\$\$\$\$\$\$\$27,815.40

NOT VALID AFTER 90 DAYS

Twenty Seven Thousand Eight Hundred Fifteen and 40/100 Dollars

CONFIDENTIAL

Simulation
AUTHORIZED SIGNATURE

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

CONFIDENTIAL

43-1
6

FPUC
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TYE: 12/31/00

11/14/01
6/18/01

6/5/01

FROM DUKE ENERGY (DETM)

(MON) 6 12 00 21 29/ST 21 28/N 760246505 P 2



Mobil

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

Invoice No. SR00050719
Customer No. 117154-01
Customer Fax: (561) 838-1713
Payment by wire transfer:
DUKE ENERGY TRADING AND MARKETING, L.L.C.
CHASE MANHATTAN BANK
NEW YORK, NY
ABA # 021000021
Account # 9102721269
Remit by check to:
DUKE ENERGY TRADING AND MARKETING, L.L.C.
P.O. BOX 201204
HOUSTON, TX 77216-1204

Invoice Date: June 10, 2000
Payment Terms: Due June 25, 2000
Unless otherwise provided in effective contract

Invoice for Natural Gas for Nom deliveries

Prod. Transport	Sales Point	Description	MMBTU Volume	Price	Amount Due
38	38	38	38	38	38
40	5430	ZONE 1	59,675	3.0600	182,605.50
41	5430	ZONE 2	76,725	3.0850	236,696.78
42	5430	ZONE 3	34,100	3.0500	104,005.00
43	5430	ZONE 4			
44	5430	ZONE 5			
45	5430	ZONE 6			
46	5430	ZONE 7			
47	5430	ZONE 8			
48	5430	ZONE 9			
49	5430	ZONE 10			
50	5430	ZONE 11			
51	5430	ZONE 12			
52	5430	ZONE 13			
53	5430	ZONE 14			
54	5430	ZONE 15			
55	5430	ZONE 16			
56	5430	ZONE 17			
57	5430	ZONE 18			
58	5430	ZONE 19			
59	5430	ZONE 20			
60	5430	ZONE 21			
61	5430	ZONE 22			
62	5430	ZONE 23			
63	5430	ZONE 24			
64	5430	ZONE 25			
65	5430	ZONE 26			
66	5430	ZONE 27			
67	5430	ZONE 28			
68	5430	ZONE 29			
69	5430	ZONE 30			
70	5430	ZONE 31			
71	5430	ZONE 32			
72	5430	ZONE 33			
73	5430	ZONE 34			
74	5430	ZONE 35			
75	5430	ZONE 36			
76	5430	ZONE 37			
77	5430	ZONE 38			
78	5430	ZONE 39			
79	5430	ZONE 40			
80	5430	ZONE 41			

Invoice Total: 523,307.28

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) 260-8585.

Or mail to the address shown on the letterhead.

Please refer to this invoice with your payment.

Any questions about this invoice, please contact Larry Fellers at telephone (713) 260-8913.

Duke Energy Trading and Marketing, L.L.C. Page 1
A Duke Energy and Mobil Company
10777 Westheimer Road, Suite 550
Houston, Texas 77042

CONFIDENTIAL

437
7

FPUC
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TYE: 12/31/00

10/1/01
8/5/01

BP Amoco



BP Amoco Gas and Power - North America
Amoco Energy Trading Corporation
Tax ID NO. 36-3421804

Natural Gas Sales Invoice

Invoice Number 507741
Invoice Date 06/02/2000
Contract 157115
Delivery Month 05/2000
Due Date 06/25/2000

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

Remit Vrs To:
AMOCO ENERGY TRADING CORPORATION
WIRE TRANSFER ACCT CHASE MANHATTAN
BANK NY ACCT NO 910-2-548097
ABA# 021000021
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 05/00 Calculations are based on nominated quantities

Delivery Point Description	Amoco A/D#	Quantity MMBTU	Price \$/MMBTU	Amount Due (\$)
FGT ZONE 1 POOL (STA 7)	048630	39,600	3.05250	120,879.00
FGT STATION 8 POOL POINT	059380	34,100	3.09250	105,454.25
FGT FAIRWAY FLD	070036	96,800	3.05950	296,159.60
		170,500		296,164.00
		Total Amount Due		522,492.85

522,492.85

If you have any questions, please contact Troy Meloncon at (281) 366-4265 or send a facsimile to (281) 366-5313.

For Amoco use only: 141876

Invoice Page 1 of 1

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43.1
8

12/18/01
5/17/01

BP Amoco -- NAGM 6/6/00 8.16 PAGE 2/3 Right FAX

BP Amoco

Natural Gas Sales Invoice

BP Amoco Gas and Power, North America
Amoco Energy Trading Corporation
Tax ID No 38-3421804

Invoice Number 508040
Invoice Date 03/02/2000
Contract 196781
Delivery Month 05/2000
Due Date 08/25/2000

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

Remittance To:
AMOCO ENERGY TRADING CORPORATION
WIRE TRANSFER ACCT CHASE MANHATTAN
BANK NY ACCT NO 910-2-548097
ABA# 021000021
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 05/00

Calculations are based on nominated quantities

Delivery Point Description	Amoco ID#	Quantity MMBTU	Price \$/MMBTU	Amount Due (\$)
FGT STATION 8 POOL POINT	059380	18,900	3.19330	-69,353.37
				60,353.00
				-60,353.37
				60,353.00

If you have any questions, please contact Troy Maloncon at (281) 366-4265 or send a facsimile to (281) 366-5313.

For Amoco use only: 141878

Invoice Page 1 of 1

CONFIDENTIAL

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TYE: 12/31/00

WY 1/15/01
80/14/9

06/06/00 14:58 352 334 0789

FLA GAS UTILITY

0002/002

FLORIDA GAS UTILITY

3315 NW 13th St, Suite 200, Coral Gables, FL 33134

Phone: (352) 334-0770 Fax: (352) 334-0789

Florida Public Utilities
Chris Snyder
P.O. Box 3395
W. Palm Beach, FL 33402
Fax (561) 838-1713

Invoice # 00001100

Date 06/06/00

Supplier Imbalance Invoice
Production Month: January 2000

775 Dth's @ \$2.5100 \$1,945.25

Total Due: \$1,945.25

Due Date: 06/16/00

Payment Instructions:

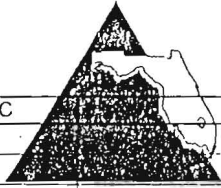
Send Wire Transfer to
SunTrust Bank of North Central Florida
ABA Routing No. 063100727
For Credit to
Florida Gas Utility
Account No. 005000014316

For further information, contact Cary Laurenti at (352) 334-0779

CONFIDENTIAL

43-1
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164
5/18/01
85/14/01



Florida
Public
Utilities
Company

	A	B	C	F	G	H
1						
2						
3						
4						
5						
6						
7						
8	INVOICE					
9						
10				Date:	May 10, 2000	
11				Due Date:	May 20, 2000	
12						
13	Infinite Energy					
14	Attention: Mr. Mike Blaser					
15	7001 SW 24th Avenue					
16	Gainesville, Florida 32607					
17						
18	INVOICE NUMBER		12112859GS81			
19						
20						
21	<u>Description</u>		<u>Basis</u>	<u>Units</u>	<u>Price</u>	<u>Amount</u>
22						
23	April 2000 Imbalance Trading		MMBtu	7,058	\$3.0000	\$21,174.00
24						
25	Totals			7,058		\$21,174.00
26						
27						
28						
29						
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37						
38						
39						
40						
41	Mail Payment to:		Wire transfer payment to:			
42						
43	Florida Public Utilities Company		SunBank/South Florida, NA			
44	Attention: Christopher M. Snyder		501 East Los Olas Boulevard			
45	Post Office Box 3395		Ft. Lauderdale, Florida 33301			
46	West Palm Beach, Florida 33402-3395		ABA #067006076			
47			For the credit of Florida Public Utilities Company			
48			General Account No. 6990607009148			
49						
50	Please enclose one copy of this invoice with check payment					
51						
52						
53						
54	Post Office Box 3395 • West Palm Beach, Florida 33402-3395 • (561) 838-1723 • Fax (561) 838-1713					

CONFIDENTIAL

43-1
11

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

FOR THE PERIOD OF: JANUARY 2000 THROUGH DECEMBER 2000
CURRENT MONTH: NOVEMBER 2000

CONFIDENTIAL

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	38846	1043-2/1	255,181.94	0.00	5,487.00	0.00	0.00	249,694.94	0.00
2	FGT	38836	1142-2/2	243,521.33	0.00	0.00	0.00	0.00	243,521.33	0.00
3	FGT	39101	1243-2/9	10,168.72	10,168.72	0.00	0.00	0.00	0.00	0.00
4	FGT	39092	1343-2/16	6,447.90	6,447.90	0.00	0.00	0.00	0.00	0.00
5	FGT	39100	1443-2/3	(1,229.75)	(1,229.75)	0.00	0.00	0.00	0.00	0.00
6	FGT	39051	1543-2/4	104,708.43	0.00	0.00	0.00	104,708.43	0.00	0.00
7	FGT	CK1000000285	1643-2/5	(22,074.50)	0.00	0.00	0.00	(22,074.50)	0.00	0.00
8	DUKE ENERGY	SR00110436	43-2/617	705,717.90	0.00	0.00	0.00	705,717.90	0.00	0.00
9	BP	1763	3-2/718	1,372,361.29	0.00	0.00	0.00	1,372,361.29	0.00	0.00
10	INFINITE	JMB00900005	43-2/8	10,368.40	0.00	0.00	0.00	10,368.40	0.00	0.00
11										
12										
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25										
TOTAL				2,685,171.66	15,386.87	5,487.00	0.00	2,171,081.52	493,216.27	0.00

2911 40 1292

5/18/01
5/14/01

INTERMEDIATE POLYMER FOR 5. NAME: 4427 698-6000 FAX 4427 698-6000

25

10

43-2

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5/1/2020

43-2

11

10/11/01



Florida Gas Transmission Company
An Enron/EI Paso Energy Affiliate

Invoice

Stmt D/T: 12/10/2000 12:00:00
Remit to Party: Florida Gas Transmission Company
P.O. Box 1188
Houston, TX 77251-1188

Billable Party: FLORIDA PUBLIC UTILITIES
ATTN: SNYDER CHRIS
POST OFFICE BOX 3395
WEST PALM BEACH FL 33402-3395

Invoice Date: December 10, 2000
Net Due Date: December 20, 2000
Invoice Identifier: 39100
Invoice Total Amount: \$1,229.75

Please reference this invoice on your remittance and wire to:
Payee: FLORIDA GAS TRANSMISSION
Payee Duns: 006924518
EFT Addr: Nations Bank, Dallas TX
Account # 3750354511
ABA # 111000012

Bill Pty Duns: 006924427

Svc Req K: 5002 Svc Req: FLORIDA PUBLIC Acct No: 4084 4000002517 Beg Date: 11/01/2000 Contact Name: Heidi Massin
Svc Code: OB Svc Req ID: 006924427 Prev Inv ID: End Date: 11/30/2000 Contact Phone: (713) 853-6879

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Base	Surc	Rates Disc	Net	Quantity	Amount Repl Due Pty ID	Repl Rel Cd
NO NOTICE		COT		0.0312	0.0165		0.0477	-25,781	-1,229.75	

Total for Contract 5002: -25,781 -1,229.75

Note: Go to <https://ftgfbiz.enron.com/public> for rate information.

Accounting Adjustment Method: RES = Restatement
REV = Revision

Charge Type Code: COT = Transportation Commodity

-25,781
+213,181
+210,029
~~618,891~~
397,429

Late Payment Charges are assessed on past due balances paid after the invoice date.

Agreed w/Thorne
Submitted on A-1 to
Commissioner in filing

43-2

Gas Research Institute (GRI) Contributions:

Please specify the amount (s) and the specific project (s) or project area (s), if any, to which such amounts are applicable. For specific information about GRI funding and projects please contact GRI at (773) 399-8100.

Amount	Project (s)	Project Area (s)	
If you are authorized to remit GRI at the following rate, (inclusive of "check the box" contributions) your total invoice amount is:			
Year	Rate	Incremental GRI	Total Invoice
1998	0.0088	0.00	-1229.75
1999	0.0075	0.00	-1229.75
2000	0.0072	0.00	-1229.75
0	0	0.00	0.00
0	0	0.00	0.00

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TYE: 12/31/00

12/18/01
5/18/01
8/5/01

14

CONFIDENTIAL



Florida Gas Transmission Company
An Enron/EI Paso Energy Affiliate

Invoice

Stmt D/T: 12/10/2000 12:00:00
Remit to Party: Florida Gas Transmission Company
P.O. Box 1188
Houston, TX 77251-1188

Billable Party: FLORIDA PUBLIC UTILITIES
ATTN: SNYDER CHRIS
POST OFFICE BOX 3395
WEST PALM BEACH FL 33402-3395

Invoice Date: December 10, 2000
Net Due Date: December 20, 2000
Invoice Identifier: 39051
Invoice Total Amount: \$104,708.43

Please reference this invoice on your remittance and wire to:
Payee: FLORIDA GAS TRANSMISSION
Payee Duns: 006924518
EFT Addr: Nations Bank; Dallas TX
Account # 3750354511
ABA # 111000012

Bill Ply Duns: 006924427

Svc Req K: Cash In/Cash Out Svc Req: FLORIDA PUBLIC Acct No: 4084 4000002517 Beg Date: 10/01/2000 Contact Name: James Cramer
Svc Code: Svc Req ID: 006924427 Prev Inv ID: End Date: 10/31/2000 Contact Phone: (713) 853-6879

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Base	Surc	Disc	Net	Quantity	Amount Repl Due	Repl Rel Cd
		NNI		5.1300			5.1300	20,411	104,708.43	

CIO - NET NO NOTICE IMBALANCE

Total Cash In / Cash Out: 20,411 \$104,708.43

Note: Go to <https://tgbiz.enron.com/public> for rate information.

Accounting Adjustment Method: RES = Restatement
REV = Revision

Charge Type Code: NNI = CIO - Net No Notice Imbalance

~~This terms moved thru Septem~~
~~reported in Oct but not~~
~~paid into the~~
~~& not into the~~

Late Payment Charges are assessed on past due balances paid after the invoice date.

Reported moved this Q in Oct

This is the difference between the amount moved in Oct & the amount bought in Oct. The actual terms moved through the Septem^{re} reported in Oct but only the last of the terms contracted for. The difference in \$ is not billed a check received until next month.

43-2

15

TYE: 12/31/00

FPUC
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10/18/01
5/18/01
6/14/01

10/18/01
5/14/01

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



FPUC
PGA
TYE: 12/31/00

FLORIDA PUBLIC UTILITIES CO
PO Box 3395
WEST PALM BEACH FL 33402-3395

11/10/2000

PAGE 1 OF 1

VENDOR NO: 5000018373
REMITTANCE STATEMENT

VOUCHER NO.	INVOICE DATE	INVOICE NO.	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
	11/10/2000	38554		22,074.50		22,074.50
					TOTAL	22,074.50

SPECIAL INSTRUCTIONS:
call hilda lindley to pick up check x35663 rl

DETACH AND RETAIN THIS STUB FOR YOUR RECORDS. CHECK # 1000000285 ATTACHED BELOW

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

No. 1000000285
11/10/2000

TO THE
ER OF
FLORIDA PUBLIC UTILITIES CO
PO Box 3395
WEST PALM BEACH FL 33402-3395

*****\$22,074.50

NOT VALID AFTER 1 YEAR

43-2

ity two thousand seventy four and 50/100 Dollars

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J. Maushon
AUTHORIZED SIGNATURE

IANK

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

43-2
5

(MON) 17 1: 00 9:44:51, 9:42, NO. 4860265717 : 2



FPUC
PGA
TYE: 12/31/00

Invoice No. SR00110436
Customer No. 205877-01
Customer Fax: (561) 838-17

DUCK, DUCK, TRAINING AND MARKETING, LLC
PLEASE CONTACT BANK
NEW YORK, NY
AS A MEMBER OF
IN THE
RICHARDSON

DIFFERENTIAL ADVERTISING AND MARKETING

ISSN 0013-788X

THE UNIVERSITY OF CHICAGO PRESS

Invoice for Natural Gas for Non-deliveries

Product	Transport	Sale	Item	Description	MMBtu	Volume	Price	Amount
ID Code	Contract	Item						Due
FLORIDA GAS TRANSMISSION GROUP INC								
11000	11500	100	100	FLORIDA GAS	35000	1000		601280.00
11000	11500	253	253	FLORIDA GAS	10000	1000		85747.20
11000	11500	695	695	FLORIDA GAS	00000	10000		312515.70
11000	11500	106	106	FLORIDA GAS	10000	1000		140175.00
Invoiced totals					55000			705717.90

Duke Energy Trading and Marketing, L.L.C.

Page

A Duke Energy and Mobil Company
10777 Westheimer, Suite 650
Houston, Texas 77042

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432
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FPUC
PGA
TYE: 12/31/00

12/18/01
B 5/14/01

BP AMCC - NACH 12/5/00 8-51 PAGE 1378 BRIGHTFAX

Gas Sales Invoice



BP Energy Company
Tax ID 38-3421804

Attention: Amell Willis

FLORIDA PUBLIC UTILITIES

PO BOX 3395

WEST PALM BEACH, FL 33402-3395

Fax # (561) 838-1743

Invoice Number 1783

Invoice Date 12/05/2000

Contract 157415

Delivery Month Nov 2000

Due Date 12/25/2000

Remit: US \$ WIRE

BP ENERGY COMPANY

WIRE TRANSFER ACCT CHASE MANHATTAN

BANK NY ACCT NO 910-2-548087

ABA# 021000021

NEW YORK NY 10008-46000

If remitting an amount different than the total amount billed, please note change on the invoice and fax to the number shown below including appropriate documentation. Please include BP invoice number on all remittance.

BP GAS delivered during Nov 2000

BP GAS delivered during Nov 2000

Material	MMBtu	Unit Price	Amount Due
12 CH 15V (10025.12)	214,393	5.1395	1,099,122.78
12 CH 15V (10025.12)	150,000	4.3625	654,375.00
Total Amount Due	274,393		1,753,497.78

If you have any questions, please contact Meloncon, Troy at (281) 368-4265 or send a facsimile to (281) 368-5313.

For BP use only: 141878 .01

Page 1 of 1

Long

CONFIDENTIAL

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FPUC
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TYE: 12/31/00

WJ 11/18/01
11/14/01



Trading Partner	
Florida Public Utilities Company ATTN: Christopher M. Snyder P.O. Box 3396 West Palm Beach, FL 33402-3396 Fax: 561-838-1713	Invoice # IMB00900005 Invoice Date 11/15/00 Production Month 9/00

Invoice Item	Volume	Rate	Amount
Oct 2000/ Inland Gas Book 001	1960	\$5.290	\$10,368.40

Total Due \$10,368.40

Payment Due Upon Receipt Questions regarding invoices may be directed to Edward Hanson at 352-331-1654 x116
--

By Wire: Infinite Energy/AEM SunTrust Bank North Central Florida Gainesville, FL ABA 063100727 Account 0050000123528	By Check: Infinite Energy/AEM P.O. Box 917215 Orlando, FL 32891-7215
--	--

7001 SW 24th Avenue, II Gainesville, FL 32607
Ph: 352.331.1654 II Fax: 352.331.7588

Conf **CONFIDENTIAL** 43-0-8



Florida Gas Transmission Company
An Enron/EI Paso Energy Affiliate

Invoice

Stmnt D/T: 12/10/2000 12:00:00

Remit to Party: Florida Gas Transmission Company
P.O. Box 1188
Houston, TX 77251-1188

Billable Party: FLORIDA PUBLIC UTILITIES
ATTN: SNYDER CHRIS
POST OFFICE BOX 3395

Invoice Date: December 10, 2000

Net Due Date: December 20, 2000

Invoice Identifier: 39101

Invoice Total Amount: \$10,168.72

Please reference this invoice on your remittance and wire to:

Payee: FLORIDA GAS TRANSMISSION
Payee Duns: 006924518
EFT Addr: Nations Bank; Dallas TX
Account # 3750354511
ABA # 111000012

Bill Pty Duns: 006924427

Svc Req K: 5009

Svc Req: FLORIDA PUBLIC

Acct No: 4084 4000002517

Beg Date: 11/01/2000

Contact Name: James Cramer

Svc Code: FT

Svc Req ID: 006924427

Prev Inv ID:

End Date: 11/30/2000

Contact Phone: (713) 853-6879

Reg Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates				Quantity	Amount Repl		Repl Rel Cd
				Base	Surc	Disc	Net		Due	Pty ID	
	3154 FPU-RIVIERA BEACH	COT		0.0312	0.0165		0.0477	27,099	1,292.62		
	28645 FPU-WEST PALM BEACH	COT		0.0312	0.0165		0.0477	17,931	855.31		
	3158 FPU-WEST PALM BEACH	COT		0.0312	0.0165		0.0477	32,698	1,559.69		
	28456 FPU-LAKE WORTH SOUTH	COT		0.0312	0.0165		0.0477	13,231	631.12		
	3161 FPU-LAKE WORTH	COT		0.0312	0.0165		0.0477	17,219	821.35		
	3163 FPU-BOYNTON BEACH	COT		0.0312	0.0165		0.0477	8,320	396.86		
	3165 FPU-BOCA RATON	COT		0.0312	0.0165		0.0477	36,399	1,736.23		
	3262 FPU-SANFORD	COT		0.0312	0.0165		0.0477	20,930	998.36		
	3261 FPU-SANFORD WEST	COT		0.0312	0.0165		0.0477	12,330	588.14		
	3277 FPU-DELAND	COT		0.0312	0.0165		0.0477	8,600	410.22		
	3214 FARMLAND INDUSTRIES	COT		0.0312	0.0165		0.0477	12,824	611.70		
	217831 FLORIDA PUBLIC	COT		0.0312	0.0165		0.0477	5,600	267.12		

213,181

10,168.72

43-2

TYE: 12/31/00

FPUC
PGA

21



Florida Gas Transmission Company
An Enron/EI Paso Energy Affiliate

Invoice

Stmt D/T: 12/10/2000 12:00:00
Remit to Party: Florida Gas Transmission Company
P.O. Box 1188
Houston, TX 77251-1188

Billable Party: FLORIDA PUBLIC UTILITIES
ATTN: SNYDER CHRIS
POST OFFICE BOX 3395
WEST PALM BEACH FL 33402-3395

Invoice Date: December 10, 2000
Net Due Date: December 20, 2000
Invoice Identifier: 39092
Invoice Total Amount: \$6,447.90

Please reference this Invoice on your remittance and wire to:
Payee: FLORIDA GAS TRANSMISSION
Payee Duns: 006924518
EFT Addr: Nations Bank; Dallas TX
Account # 3750354511
ABA # 111000012

Bill Pty Duns: 006924427

Svc Req K: 3624 Svc Req: FLORIDA PUBLIC Acct No: 4084 4000002517 Beg Date: 11/01/2000 Contact Name: James Cramer
Svc Code: FT Svc Req ID: 006924427 Prev Inv ID: End Date: 11/30/2000 Contact Phone: (713) 853-6879

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates				Quantity	Amount Repl		Repl Rel Cd
				Base	Surc	Disc	Net		Due	Pty ID	
	3154 FPU-RIVIERA BEACH	COT		0.0142	0.0165		0.0307	24,000	736.80		
	28645 FPU-WEST PALM BEACH	COT		0.0142	0.0165		0.0307	17,730	544.31		
	3158 FPU-WEST PALM BEACH	COT		0.0142	0.0165		0.0307	35,999	1,105.17		
	28456 FPU-LAKE WORTH SOUTH	COT		0.0142	0.0165		0.0307	24,000	736.80		
	3161 FPU-LAKE WORTH	COT		0.0142	0.0165		0.0307	18,480	567.34		
	3163 FPU-BOYNTON BEACH	COT		0.0142	0.0165		0.0307	19,680	604.18		
	3165 FPU-BOCA RATON	COT		0.0142	0.0165		0.0307	15,000	460.50		
	3262 FPU-SANFORD	COT		0.0142	0.0165		0.0307	15,870	487.21		
	3261 FPU-SANFORD WEST	COT		0.0142	0.0165		0.0307	9,870	303.01		
	3277 FPU-DELAND	COT		0.0142	0.0165		0.0307	14,400	442.08		
	217831 FLORIDA PUBLIC	COT		0.0142	0.0165		0.0307	15,000	460.50		

CONFIDENTIAL

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10

210,029
6,447.90
43-2

FPUC
PGA
TYE: 12/31/00

10/11/01
10/13/01