

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

010003-GU

	CURRENT MONTH:				PERIOD TO DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline)	7,896	5,595	2,301	41.13	70,281	60,142	10,139	16.86	
2 NO NOTICE SERVICE	1,829	1,829	0	0.00	34,882	34,882	0	0.00	
3 SWING SERVICE	7,762	0	7,762	0.00	7,762	0	7,762	0.00	
4 COMMODITY (Other)	710,082	760,752	(50,670)	(6.66)	6,035,366	11,002,967	(4,967,601)	(45.15)	
5 DEMAND	218,563	222,302	(3,739)	(1.68)	3,055,430	3,134,311	(78,881)	(2.52)	
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)	946,132	990,478	(44,346)	(4.48)	9,203,721	14,232,302	(5,028,581)	(35.33)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	3,642	1,782	1,860	104.38	17,332	25,610	(8,278)	(32.32)	
14 TOTAL THERM SALES	977,628	894,712	82,916	9.27	9,690,089	9,530,275	159,814	1.68	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	715,280	2,607,400	107,880	4.14	30,605,590	29,832,630	772,960	2.59	
16 NO NOTICE SERVICE	10,000	310,000	0	0.00	5,912,000	5,912,000	0	0.00	
17 SWING SERVICE	3,210	0	13,210	0.00	13,210	0	13,210	0.00	
18 COMMODITY (Other)	2,738,240	2,607,400	130,840	5.02	29,445,130	29,826,970	(381,840)	(1.28)	
19 DEMAND	4,320,780	3,700,780	620,000	16.75	53,664,740	45,691,740	7,973,000	17.45	
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)	2,751,450	2,607,400	144,050	5.52	29,458,340	29,826,970	(368,630)	(1.24)	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	10,767	4,690	6,077	129.57	53,701	53,680	21	0.04	
27 TOTAL THERM SALES (24-26 Estimated Only)	6,009,691	2,602,710	3,406,981	130.90	49,168,421	29,773,290	19,395,131	65.14	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.291	0.215	0.076	35.35	0.230	0.202	0.028	13.86	
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)	58.759	0.000	58.759	0.00	58.759	0.000	58.759	0.00	
31 COMMODITY (Other) (4/18)	25.932	29.177	(3.245)	(11.12)	20.497	36.889	(16.392)	(44.44)	
32 DEMAND (5/19)	5.058	6.007	(0.949)	(15.80)	5.694	6.860	(1.166)	(17.00)	
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)	34.387	37.987	(3.600)	(9.48)	31.243	47.716	(16.473)	(34.52)	
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)	33.826	37.996	(4.170)	(10.97)	32.275	47.709	(15.434)	(32.35)	
40 TOTAL COST OF THERM SOLD (11/27)	15.743	38.056	(22.313)	(58.63)	18.719	47.802	(29.083)	(60.84)	
41 TRUE-UP (E-2)	(0.615)	(0.615)	0.000	0.00	(0.615)	(0.615)	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	15.128	37.441	(22.313)	(59.60)	18.104	47.187	(29.083)	(61.63)	
43 REVENUE TAX FACTOR	1.00503	1.00503	0.000	0.00	1.00503	1.00503	0.000	0.00	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	15.20409	37.62933	(22.425)	(59.60)	18.19506	47.42435	(29.229)	(61.63)	
45 PGA FACTOR ROUNDED TO NEAREST .001	15.204	37.629	(22.425)	(59.59)	18.195	47.424	(29.229)	(61.63)	

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

	CURRENT MONTH:				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	AUGUST 1999		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline)	7,896	5,595	2,301	41.13	70,281	60,142	10,139	16.86
2 NO NOTICE SERVICE	1,829	1,829	0	0.00	34,882	34,882	0	0.00
3 SWING SERVICE	7,762	0	7,762	0.00	7,762	0	7,762	0.00
4 COMMODITY (Other)	710,082	760,752	(50,670)	(6.66)	6,035,366	11,002,967	(4,967,601)	(45.15)
5 DEMAND	218,563	222,302	(3,739)	(1.68)	3,055,430	3,134,311	(78,881)	(2.52)
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)	946,132	990,478	(44,346)	(4.48)	9,203,721	14,232,302	(5,028,581)	(35.33)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	3,642	1,782	1,860	104.38	17,332	25,610	(8,278)	(32.32)
14 TOTAL THERM SALES	977,628	894,712	82,916	9.27	9,690,089	9,530,275	159,814	1.68
THERMS PURCHASED								
15 COMMODITY (Pipeline)	2,715,280	2,607,400	107,880	4.14	30,605,590	29,832,630	772,960	2.59
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	5,912,000	5,912,000	0	0.00
17 SWING SERVICE	13,210	0	13,210	0.00	13,210	0	13,210	0.00
18 COMMODITY (Other)	2,738,240	2,607,400	130,840	5.02	29,445,130	29,826,970	(381,840)	(1.28)
19 DEMAND	4,320,780	3,700,780	620,000	16.75	53,664,740	45,691,740	7,973,000	17.45
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)	2,751,450	2,607,400	144,050	5.52	29,458,340	29,826,970	(368,630)	(1.24)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	10,767	4,690	6,077	129.57	53,701	53,680	21	0.04
27 TOTAL THERM SALES (24-26 Estimated Only)	6,009,691	2,602,710	3,406,981	130.90	49,168,421	29,887,360	19,281,061	64.51
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.291	0.215	0.076	35.35	0.230	0.202	0.028	13.86
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)	58.759	0.000	58.759	0.00	58.759	0.000	58.759	0.00
31 COMMODITY (Other) (4/18)	25.932	29.177	(3.245)	(11.12)	20.497	36.889	(16.392)	(44.44)
32 DEMAND (5/19)	5.058	6.007	(0.949)	(15.80)	5.694	6.860	(1.166)	(17.00)
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)	34.387	37.987	(3.600)	(9.48)	31.243	47.716	(16.473)	(34.52)
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)	33.826	37.996	(4.170)	(10.97)	32.275	47.709	(15.434)	(32.35)
40 TOTAL COST OF THERM SOLD (11/27)	15.743	38.056	(22.313)	(58.63)	18.719	47.620	(28.901)	(60.69)
41 TRUE-UP (E-2)	(0.615)	(0.615)	0.000	0.00	(0.615)	(0.615)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	15.128	37.441	(22.313)	(59.60)	18.104	47.005	(28.901)	(61.48)
43 REVENUE TAX FACTOR	1.00503	1.00503	0.000	0.00	1.00503	1.00503	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	15.20409	37.62933	(22.425)	(59.60)	18.19506	47.24144	(29.046)	(61.48)
45 PGA FACTOR ROUNDED TO NEAREST .001	15.204	37.629	(22.425)	(59.59)	18.195	47.241	(29.046)	(61.48)

COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

ESTIMATED FOR THE PERIOD OF: JANUARY 1999 Through DECEMBER 1999

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	AUGUST 1999 DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	7,896	5,595	2,301	41.13	70,281	60,142	10,139	16.86
2 NO NOTICE SERVICE	1,829	1,829	0	0.00	34,882	34,882	0	0.00
3 SWING SERVICE	7,762	0	7,762	0.00	7,762	0	7,762	0.00
4 COMMODITY (Other)	710,082	760,752	(50,670)	(6.66)	6,035,366	11,002,967	(4,967,601)	(45.15)
5 DEMAND	218,563	222,302	(3,739)	(1.68)	3,055,430	3,134,311	(78,881)	(2.52)
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	(93,984)	93,984	(100.00)	0	(4,676,417)	4,676,417	(100.00)
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	946,132	896,494	49,638	5.54	9,203,721	9,555,885	(352,164)	(3.69)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	3,642	1,782	1,860	104.38	17,332	25,610	(8,278)	(32.32)
14 TOTAL THERM SALES	977,628	894,712	82,916	9.27	9,690,089	9,530,275	159,814	1.68
THERMS PURCHASED								
15 COMMODITY (Pipeline)	2,715,280	2,607,400	107,880	4.14	30,605,590	29,832,630	772,960	2.59
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	5,912,000	5,912,000	0	0.00
17 SWING SERVICE	13,210	0	13,210	0.00	13,210	0	13,210	0.00
18 COMMODITY (Other)	2,738,240	2,607,400	130,840	5.02	29,445,130	29,826,970	(381,840)	(1.28)
19 DEMAND	4,320,780	3,700,780	620,000	16.75	53,664,740	45,691,740	7,973,000	17.45
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)	2,751,450	2,607,400	144,050	5.52	29,458,340	29,826,970	(368,630)	(1.24)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	10,767	4,690	6,077	129.57	53,701	53,680	21	0.04
27 TOTAL THERM SALES (24-26 Estimated Only)	6,009,691	2,602,710	3,406,981	130.90	49,168,421	29,887,360	19,281,061	64.51
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.291	0.215	0.076	35.35	0.230	0.202	0.028	13.86
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)	58.759	0.000	58.759	0.00	58.759	0.000	58.759	0.00
31 COMMODITY (Other) (4/18)	25.932	29.177	(3.245)	(11.12)	20.497	36.889	(16.392)	(44.44)
32 DEMAND (5/19)	5.058	6.007	(0.949)	(15.80)	5.694	6.860	(1.166)	(17.00)
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)	34.387	34.383	0.004	0.01	31.243	32.038	(0.795)	(2.48)
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)	33.826	37.996	(4.170)	(10.97)	32.275	47.709	(15.434)	(32.35)
40 TOTAL COST OF THERM SOLD (11/27)	15.743	34.445	(18.702)	(54.30)	18.719	31.973	(13.254)	(41.45)
41 TRUE-UP (E-2)	(0.615)	(0.615)	0.000	0.00	(0.615)	(0.615)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	15.128	33.830	(18.702)	(55.28)	18.104	31.358	(13.254)	(42.27)
43 REVENUE TAX FACTOR	1.00503	1.00503	0.000	0.00	1.00503	1.00503	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	15.20409	34.00016	(18.796)	(55.28)	18.19506	31.51573	(13.321)	(42.27)
45 PGA FACTOR ROUNDED TO NEAREST .001	15.204	34.000	(18.796)	(55.28)	18.195	31.516	(13.321)	(42.27)

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

FOR THE PERIOD OF: JANUARY 1999 THROUGH DECEMBER 1999
CURRENT MONTH: AUGUST 1999

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	2,504,940	7,141.13	0.285
2 No Notice Commodity Adjustment - System Supply	(9,660)	(34.68)	0.359
3 Commodity Pipeline - Scheduled FTS - End Users	25,580	91.83	0.359
4 Commodity Pipeline - Scheduled FTS - OSSS	194,420	697.97	0.359
5 Commodity Pipeline - Scheduled PTS - End Users	0	0.00	0.000
6 Commodity Pipeline - GRI Adjustment	0	0.00	0.000
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	2,715,280	7,896.25	0.291
SWING SERVICE			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	13,210	7,762.20	58.760
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	13,210	7,762.20	58.760
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS - System Supply	2,543,820	675,774.22	26.565
18 Commodity Other - Scheduled FTS - OSSS	194,420	52,447.46	26.976
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	(12,825.50)	0.000
21 Imbalance Cashout - Other Shippers	0	(5,314.22)	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)	2,738,240	710,081.96	25.932
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	4,100,780	217,794.97	5.311
26 Demand (Pipeline) Entitlement to End-Users	25,580	767.40	3.000
27 Demand (Pipeline) Entitlement to OSSS	194,420	0.00	0.000
28 Other - GRI Adjustment	0	0.00	0.000
29 Other	0	0.00	0.000
30 Other	0	0.00	0.000
31 Other	0	0.00	0.000
32 TOTAL DEMAND	4,320,780	218,562.37	5.058
OTHER			
33 Revenue Sharing - FGT	0	0.00	0.000
34 FGT Rate Case	0	0.00	0.000
35 Legal & Consulting Expenses	0	0.00	0.000
36 Travel Expenses	0	0.00	0.000
37 Other	0	0.00	0.000
38 Other	0	0.00	0.000
39 Other	0	0.00	0.000
40 TOTAL OTHER	0	0.00	0.000

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

FOR THE PERIOD OF: JANUARY 1999 THROUGH DECEMBER 1999
CURRENT MONTH: AUGUST 1999

Line No.	Vendor	Invoice, Credit, Check, or Identifying Number	Filing Page Number	Invoice Amount	Classification Breakdown					
					Commodity (Pipeline)	No Notice Service	Swing Service	Commodity (Other)	Demand	Other
1	FGT	31368	10	112,182.74	0.00	1,829.00	0.00	0.00	110,353.74	0.00
2	FGT	31358	11	108,208.63	0.00	0.00	0.00	0.00	108,208.63	0.00
3	FGT	31648	12	5,895.24	5,895.24	0.00	0.00	0.00	0.00	0.00
4	FGT	31638	13	2,035.69	2,035.69	0.00	0.00	0.00	0.00	0.00
5	FGT	31647	14	(34.68)	(34.68)	0.00	0.00	0.00	0.00	0.00
6	FGT	31837	15	7,762.20	0.00	0.00	7,762.20	0.00	0.00	0.00
7	FGT	CK625300603	16	(12,825.50)	0.00	0.00	0.00	(12,825.50)	0.00	0.00
8	DUKE	SR99081201	17	327,983.08	0.00	0.00	0.00	327,983.08	0.00	0.00
9	AMOCO	504157	18	87,517.66	0.00	0.00	0.00	87,517.66	0.00	0.00
10	AMOCO	503891	19	312,720.94	0.00	0.00	0.00	312,720.94	0.00	0.00
11	AMOCO	INV CREDIT	20	(13.51)	0.00	0.00	0.00	(13.51)	0.00	0.00
12	CENT FLA GAS	WIRE	21	(5,300.71)	0.00	0.00	0.00	(5,300.71)	0.00	0.00
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
TOTAL				946,131.78	7,896.25	1,829.00	7,762.20	710,081.96	218,562.37	0.00

FOR THE PERIOD OF: JANUARY 1999 Through DECEMBER 1999

	CURRENT MONTH:		AUGUST 1999		PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
TRUE-UP CALCULATION									
1 PURCHASED GAS COST (Sch. A-1 Line 4)	710,082	760,752	50,670	6.66	6,035,366	11,002,967	4,967,601	45.15	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	236,050	135,742	(100,308)	(73.90)	3,168,355	(1,447,082)	(4,615,437)	318.95	
3 TOTAL	946,132	896,494	(49,638)	(5.54)	9,203,721	9,555,885	352,164	3.69	
4 FUEL REVENUES (NET OF REVENUE TAX)	977,628	894,712	(82,916)	(9.27)	9,690,089	9,530,275	(159,814)	(1.68)	
5 TRUE-UP (COLLECTED) OR REFUNDED	22,192	22,192	0	0.00	177,536	177,536	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	999,820	916,904	(82,916)	(9.04)	9,867,625	9,707,811	(159,814)	(1.65)	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	53,688	20,410	(33,278)	(163.05)	663,904	151,926	(511,978)	(336.99)	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	2,417	0	(2,417)	0.00	8,238	0	(8,238)	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	541,006	242,477	(298,529)	(123.12)	80,313	266,305	185,992	69.84	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(22,192)	(22,192)	0	0.00	(177,536)	(177,536)	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)	574,919	240,695	(334,224)	(138.86)	574,919	240,695	(334,224)	(138.86)	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	541,006	242,477	(298,529)	(123.12)					
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	572,502	240,695	(331,807)	(137.85)					
14 TOTAL (12+13)	1,113,508	483,172	(630,336)	(130.46)					
15 AVERAGE (50% OF 14)	556,754	241,586	(315,168)	(130.46)					
16 INTEREST RATE - FIRST DAY OF MONTH	5.1000%	0.0000%	...	...			
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.3200%	0.0000%	...	...			
18 TOTAL (16+17)	10.4200%	0.0000%	...	...			
19 AVERAGE (50% OF 18)	5.2100%	0.0000%	...	...			
20 MONTHLY AVERAGE (19/12 Months)	0.434%	0.000%	...	...			
21 INTEREST PROVISION (15x20)	2,417	0	...	...			

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

Estimated Only:

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

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

JANUARY 1999 Through DECEMBER 1999
AUGUST 1999

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	JAN 99	DUKE	SYS SUPPLY	N/A	1661000	113000	1774000	310694	N/A	N/A	INCL. IN COST	17.5137542
2	JAN 99	AMOCO	SYS SUPPLY	N/A	2174570		2174570	390867	N/A	N/A	INCL. IN COST	17.9744501
3	JAN 99	AMOCO	SYS SUPPLY	N/A	399790		399790	78378	N/A	N/A	INCL. IN COST	19.6047925
4	JAN 99	DUKE	SYS SUPPLY	N/A	630240		630240	115821	N/A	N/A	INCL. IN COST	18.3772848
5	JAN 99	FGT	SYS SUPPLY	N/A	N/A		N/A	-14833	N/A	N/A	INCL IN COST	N/A
6	FEB 99	DUKE	SYS SUPPLY	N/A	1717880	140000	1857880	348319	N/A	N/A	INCL IN COST	18.7481969
7	FEB 99	AMOCO	SYS SUPPLY	N/A	1958940		1958940	353260	N/A	N/A	INCL IN COST	18.033222
8	FEB 99	AMOCO	SYS SUPPLY	N/A	360790		360790	67067	N/A	N/A	INCL IN COST	18.5889298
9	FEB 99	DUKE	SYS SUPPLY	N/A	321760		321760	59425	N/A	N/A	INCL IN COST	18.4687345
10	FEB 99	DUKE	SYS SUPPLY	N/A	N/A		N/A	274	N/A	N/A	INCL IN COST	N/A
11	FEB 99	FGT	SYS SUPPLY	N/A	N/A		N/A	6404	N/A	N/A	INCL IN COST	N/A
12	FEB 99	FGT	SYS SUPPLY	N/A	N/A		N/A	-568	N/A	N/A	INCL IN COST	N/A
13	MAR 99	DUKE	SYS SUPPLY	N/A	1646790	320500	1967290	327639	N/A	N/A	INCL IN COST	16.6543316
14	MAR 99	AMOCO	SYS SUPPLY	N/A	1965070		1965070	325322	N/A	N/A	INCL IN COST	16.5552372
15	MAR 99	AMOCO	SYS SUPPLY	N/A	804430		804430	148285	N/A	N/A	INCL IN COST	18.4335492
16	MAR 99	DUKE	SYS SUPPLY	N/A	97500		97500	18335	N/A	N/A	INCL IN COST	18.8051282
17	APR 99	DUKE	SYS SUPPLY	N/A	1625260	185250	1810510	348,936	N/A	N/A	INCL IN COST	19.2728016
18	APR 99	AMOCO	SYS SUPPLY	N/A	1482310		1482310	285,241	N/A	N/A	INCL IN COST	19.2430058
19	APR 99	AMOCO	SYS SUPPLY	N/A	182450		182450	37,567	N/A	N/A	INCL IN COST	20.5902987
20	APR 99	DUKE	SYS SUPPLY	N/A	50700		50700	10,826	N/A	N/A	INCL IN COST	21.3530572
21	APR 99	FGT	SYS SUPPLY	N/A	N/A		N/A	745	N/A	N/A	INCL IN COST	N/A
22	MAY 99	DUKE	SYS SUPPLY	N/A	1299330	160,500	1459830	357430	N/A	N/A	INCL IN COST	24.4843578
23	MAY 99	AMOCO	SYS SUPPLY	N/A	1498320		1,498,320	358753	N/A	N/A	INCL IN COST	23.9436836
24	MAY 99	AMOCO	SYS SUPPLY	N/A	262870		262,870	61969	N/A	N/A	INCL IN COST	23.57401
25	MAY 99	FGT	SYS SUPPLY	N/A	N/A		N/A	2473	N/A	N/A	INCL IN COST	N/A
26	JUN 99	DUKE	SYS SUPPLY	N/A	1,282,200	120,000	1,402,200	331200	N/A	N/A	INCL IN COST	23.6200257
27	JUN 99	AMOCO	SYS SUPPLY	N/A	1,454,960		1,454,960	333366	N/A	N/A	INCL IN COST	22.9123825
28	JUN 99	AMOCO	SYS SUPPLY	N/A	67,900		67,900	16252	N/A	N/A	INCL IN COST	23.9351988
29	JUN 99	AMOCO	SYS SUPPLY	N/A	N/A		N/A	-2479	N/A	N/A	INCL IN COST	N/A
30	JUL 99	DUKE	SYS SUPPLY	N/A	1,095,560	176,500	1,272,060	320280	N/A	N/A	INCL IN COST	25.1780576
31	JUL 99	AMOCO	SYS SUPPLY	N/A	1,359,920		1,359,920	316654	N/A	N/A	INCL IN COST	23.284752
32	JUL 99	AMOCO	SYS SUPPLY	N/A	90,600		90,600	21162	N/A	N/A	INCL IN COST	23.3576159
33	JUL 99	FGT	SYS SUPPLY	N/A	N/A		N/A	-9780	N/A	N/A	INCL IN COST	N/A
34	AUG 99	DUKE	SYS SUPPLY	N/A	1,079,840	194,420	1,274,260	327983	N/A	N/A	INCL IN COST	25.7390956
35	AUG 99	AMOCO	SYS SUPPLY	N/A	1,170,990		1,170,990	312721	N/A	N/A	INCL IN COST	26.7056935
36	AUG 99	AMOCO	SYS SUPPLY	N/A	292,990		292,990	87518	N/A	N/A	INCL IN COST	29.870644
37	AUG 99	FGT	SYS SUPPLY	N/A	N/A		N/A	(12,825.00)	N/A	N/A	INCL IN COST	N/A
38	AUG 99	CENT FL GAS	SYS SUPPLY	N/A	N/A		N/A	(5,301.00)	N/A	N/A	INCL IN COST	N/A
39	AUG 99	AMOCO CR.	SYS SUPPLY	N/A	N/A		N/A	(14.00)	N/A	N/A	INCL IN COST	N/A
TOTAL					28,034,960	1,410,170	29,445,130	6,035,366.00	0	0	0	20.50

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FOR THE PERIOD: JANUARY 1999 THROUGH DECEMBER 1999
 MONTH: AUGUST 1999

	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	3,276	3,178	101,554	98,531	\$2.5800	\$2.6592
2	AMOCO	7995	840	815	26,040	25,265	\$2.6225	\$2.7029
3	AMOCO	7995	48	47	1,500	1,455	\$2.7150	\$2.7990
4	AMOCO	7995	97	94	3,000	2,910	\$2.7350	\$2.8196
5	AMOCO	7995	15	15	470	456	\$2.7450	\$2.8293
6	AMOCO	7995	16	16	500	485	\$2.7500	\$2.8351
7	AMOCO	7995	48	47	1,500	1,455	\$2.7650	\$2.8505
8	AMOCO	7995	48	47	1,500	1,455	\$2.7850	\$2.8711
9	AMOCO	7995	32	31	1,000	970	\$2.8000	\$2.8866
10	AMOCO	7995	56	54	1,730	1,678	\$2.8600	\$2.9486
11	AMOCO	7995	39	38	1,206	1,170	\$2.8850	\$2.9738
12	AMOCO	7995	167	162	5,190	5,034	\$2.9000	\$2.9899
13	AMOCO	7995	72	70	2,230	2,163	\$2.9700	\$3.0620
14	AMOCO	7995	119	115	3,690	3,579	\$2.9750	\$3.0673
15	AMOCO	7995	72	70	2,230	2,163	\$2.9950	\$3.0878
16	AMOCO	7995	72	70	2,230	2,163	\$3.0400	\$3.1342
17	AMOCO	7995	72	70	2,230	2,163	\$3.1000	\$3.1960
18	AMOCO	157738	3,053	2,962	94,649	91,834	\$2.5825	\$2.6617
19	DUKE	157739	831	807	25,771	25,005	\$2.5600	\$2.6384
20								
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43								
TOTAL			8,973	8,708	278,220	269,934		
WEIGHTED AVERAGE							\$2.6174	\$2.6978

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.

FOR THE PERIOD OF:

JANUARY 1999 Through DECEMBER 1999

		CURRENT MONTH:		AUGUST 1999		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11 & 12)	458,983	461,610	2,627	0.57	7,427,565	7,014,310	(413,255)	(5.89)
OUTDOOR LIGHTING	(21)	51	170	119	70.00	615	1,320	705	53.41
RESIDENTIAL	(31 & 32)	467,653	441,120	(26,533)	(6.01)	6,525,433	6,701,100	175,667	2.62
LARGE VOLUME	(51)	1,528,967	1,524,270	(4,697)	(0.31)	14,204,160	14,619,370	415,210	2.84
FIRM TRANSPORT	(91)	290,672	38,010	(252,662)	(664.73)	896,526	270,430	(626,096)	(231.52)
TOTAL FIRM		2,746,326	2,465,180	(281,146)	(11.40)	29,054,299	28,606,530	(447,769)	(1.57)
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	139,132	175,540	36,408	20.74	1,387,872	1,442,850	54,978	3.81
INTERRUPTIBLE TRANSPORT	(92)	248,631	248,610	(21)	(0.01)	1,896,490	1,973,450	76,960	3.90
LARGE VOLUME INTERRUPTIBLE	(93)	2,697,685	2,348,830	(348,855)	(14.85)	15,473,823	13,493,970	(1,979,853)	(14.67)
OFF SYSTEM SALES SERVICE	(95)	194,420	0	(194,420)	0.00	1,410,170	0	(1,410,170)	0.00
TOTAL INTERRUPTIBLE		3,279,868	2,772,980	(506,888)	(18.28)	20,168,355	16,910,270	(3,258,085)	(19.27)
TOTAL THERM SALES		6,026,194	5,238,160	(788,034)	(15.04)	49,222,654	45,516,800	(3,705,854)	(8.14)
NUMBER OF CUSTOMERS (FIRM)									
AVG. NO. OF CUSTOMERS PERIOD TO DATE									
GENERAL SERVICE	(11 & 12)	2,796	2,921	125	4.28	2,815	2,890	75	2.60
OUTDOOR LIGHTING	(21)	0	5	5	100.00	0	5	5	100.00
RESIDENTIAL	(31 & 32)	33,938	33,675	(263)	(0.78)	34,039	33,505	(534)	(1.59)
LARGE VOLUME	(51)	893	854	(39)	(4.57)	875	876	1	0.11
FIRM TRANSPORT	(91)	7	1	(6)	(600.00)	3	1	(2)	0.00
TOTAL FIRM		37,634	37,456	(178)	(0.48)	37,732	37,277	(455)	(1.22)
NUMBER OF CUSTOMERS (INTERRUPTIBLE)									
AVG. NO. OF CUSTOMERS PERIOD TO DATE									
INTERRUPTIBLE	(61)	8	9	1	11.11	9	9	0	0.00
INTERRUPTIBLE TRANSPORT	(92)	7	6	(1)	(16.67)	7	6	(1)	(16.67)
LARGE VOLUME INTERRUPTIBLE	(93)	1	1	0	0.00	1	1	0	0.00
OFF SYSTEM SALES SERVICE	(95)	1	0	(1)	0.00	1	0	(1)	0.00
TOTAL INTERRUPTIBLE		17	16	(1)	(6.25)	18	16	(2)	(12.50)
TOTAL CUSTOMERS		37,651	37,472	(179)	(0.48)	37,750	37,293	(457)	(1.23)
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11 & 12)	164	158	(6)	(3.80)	2,639	2,427	(212)	(8.74)
OUTDOOR LIGHTING	(21)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
RESIDENTIAL	(31 & 32)	14	13	(1)	(7.69)	192	200	8	4.00
LARGE VOLUME	(51)	1,712	1,785	73	4.09	16,233	16,689	456	2.73
FIRM TRANSPORT	(91)	41,525	38,010	(3,515)	(9.25)	298,842	270,430	(28,412)	(10.51)
INTERRUPTIBLE	(61)	17,392	19,504	2,112	10.83	154,208	160,317	6,109	3.81
INTERRUPTIBLE TRANSPORT	(92)	35,519	41,435	5,916	14.28	270,927	328,908	57,981	17.63
LARGE VOLUME INTERRUPTIBLE	(93)	2,697,685	2,348,830	(348,855)	(14.85)	15,473,823	13,493,970	(1,979,853)	(14.67)
OFF SYSTEM SALES SERVICE	(95)	194,420	0	(194,420)	0.00	1,410,170	0	(1,410,170)	0.00

ACTUAL FOR THE PERIOD OF: JANUARY 1999 Through DECEMBER 1999

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
WEST PALM BEACH:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED = AVERAGE BTU CONTENT CCF PURCHASED	1.0590	1.0589	1.0628	1.0610	1.0556	1.0494	1.0483	1.0457				
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.07	1.07	1.08	1.08	1.07	1.06	1.06	1.06	0	0	0	0
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED = AVERAGE BTU CONTENT CCF PURCHASED	1.0585	1.0599	1.0625	1.0607	1.0549	1.0489	1.0482	1.0453				
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.08	1.08	1.08	1.08	1.07	1.07	1.07	1.06	0	0	0	0

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

DATE	08/31/99	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: CHRIS SNYDER POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance And wire to: Wire Transfer Florida Gas Transmission Company Nations Bank, Dallas, TX Account # ABA #
DUE	09/10/99		
INVOICE NO.	31368		
TOTAL AMOUNT DUE	\$112,182.74		

REDACTED

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

RI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
	DRN No.		POJ NO.	DRN No.				BASE	SURCHARGES	DISC			NET
					08/99	A	RES	0.3687	0.0076		0.3763	293,260	\$110,353.74
					08/99	A	MNR	0.0590			0.0590	31,000	\$1,829.00
TOTAL FOR CONTRACT 5009 FOR MONTH OF 08/99.											324,260	\$112,182.74	

*** END OF INVOICE 31368 ***

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

DATE	09/10/99	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: CHRIS SNYDER POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank: Dallas, TX Account # ABA #
DUE	09/20/99		
INVOICE NO.	31648		
TOTAL AMOUNT DUE	\$5,895.24		

REDACTED

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

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
Usage Charge			16103	3154	08/99	A	COM	0.0312	0.0047		0.0359	16,003	\$574.51
Usage Charge			16104	28645	08/99	A	COM	0.0312	0.0047		0.0359	14,836	\$532.61
Usage Charge			16105	3158	08/99	A	COM	0.0312	0.0047		0.0359	20,248	\$726.90
Usage Charge			16106	28456	08/99	A	COM	0.0312	0.0047		0.0359	5,658	\$203.12
Usage Charge			16107	3161	08/99	A	COM	0.0312	0.0047		0.0359	21,458	\$770.34
Usage Charge			16108	3163	08/99	A	COM	0.0312	0.0047		0.0359	17,763	\$637.69
Usage Charge			16109	3165	08/99	A	COM	0.0312	0.0047		0.0359	36,343	\$1,304.71
Usage Charge			16156	3262	08/99	A	COM	0.0312	0.0047		0.0359	2,263	\$81.24
Usage Charge			16157	3261	08/99	A	COM	0.0312	0.0047		0.0359	2,232	\$80.13
Usage Charge			16158	3277	08/99	A	COM	0.0312	0.0047		0.0359	7,967	\$286.02
Usage Charge			16273	3214	08/99	A	COM	0.0312	0.0047		0.0359	19,442	\$697.97
TOTAL FOR CONTRACT 5009 FOR MONTH OF 08/99.												164,213	\$5,895.24

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Gas Research Institute (GRI) Voluntary Contributions:

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

Amount	Project(s)	Project Area(s)

*** END OF INVOICE 31648 ***

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

DATE	09/10/99	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: CHRIS SNYDER POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank: Dallas, TX Account # ABA #
DUE	09/20/99		
INVOICE NO.	31638		
TOTAL AMOUNT DUE	\$2,035.69		

REDACTED

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

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES		AMOUNT
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DTSC	NET	OTH		DRY
Usage Charge			16103	3154	08/99	A	COM	0.0141	0.0047		0.0188	8,750	\$164.50
Usage Charge			16104	28645	08/99	A	COM	0.0141	0.0047		0.0188	13,323	\$250.47
Usage Charge			16105	3158	08/99	A	COM	0.0141	0.0047		0.0188	15,001	\$282.02
Usage Charge			16106	28456	08/99	A	COM	0.0141	0.0047		0.0188	24,800	\$466.24
Usage Charge			16107	3161	08/99	A	COM	0.0141	0.0047		0.0188	8,742	\$164.35
Usage Charge			16108	3163	08/99	A	COM	0.0141	0.0047		0.0188	837	\$15.74
Usage Charge			16109	3165	08/99	A	COM	0.0141	0.0047		0.0188	8,990	\$169.01
Usage Charge			16156	3262	08/99	A	COM	0.0141	0.0047		0.0188	7,037	\$132.30
Usage Charge			16157	3261	08/99	A	COM	0.0141	0.0047		0.0188	7,068	\$132.88
Usage Charge			16158	3277	08/99	A	COM	0.0141	0.0047		0.0188	13,733	\$258.18
TOTAL FOR CONTRACT 3624 FOR MONTH OF 08/99.											108,281	\$2,035.69	

13

Gas Research Institute (GRI) Voluntary Contributions:

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

Amount	Project(s)	Project Area(s)

*** END OF INVOICE 31638 ***

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

DATE	09/10/99
DUE	09/20/99
INVOICE NO.	31647
TOTAL AMOUNT DUE	(\$34.68)

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

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

REDACTED

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

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES		DISC	NET	VOLUMES DTH DRY	AMOUNT
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES				
No Notice					08/99	A	CDM	0.0312	0.0047		0.0359	(966)	(\$34.68)
TOTAL FOR CONTRACT 5002 FOR MONTH OF 08/99.												(966)	(\$34.68)

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

Amount	Project(s)	Project Area(s)

*** END OF INVOICE 31647 ***

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

DATE	09/10/99	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: CHRIS SNYDER POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance And wire to: Wire Transfer Florida Gas Transmission Company Nations Bank; Dallas, TX Account # ABA # REDACTED
DUE	09/20/99		
INVOICE NO.	31837		
TOTAL AMOUNT DUE	\$7,762.20		

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

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
					08/99		OAD	5.8637	0.0123		5.8760	1,321	\$7,762.20
TOTAL FOR CONTRACT 5002 FOR MONTH OF 08/99.												1,321	\$7,762.20

OVERAGE ALERT DAY CHARGE ON 08/09/99.

*** END OF INVOICE 31837 ***

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



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

08/16/1999

PAGE 1 OF 1

VENDOR NO: 4084
 REMITTANCE STATEMENT

VOUCHER NO.	INVOICE DATE	INVOICE NO.	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
9908000007 6/99 IMBALANCE	08/10/1999	LINDLEY CASH OUT		12,825.50		12,825.50
					TOTAL	12,825.50

SPECIAL INSTRUCTIONS:
 CALL HEIDI MASSIN X36879 FOR PICK UP

DETACH AND RETAIN THIS STUB FOR YOUR RECORDS. CHECK # 0625300603 ATTACHED BELOW

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

No: 0625300603
 08/16/1999

PAY TO THE
 ORDER OF

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

*****\$12,825.50

NOT VALID AFTER 1 YEAR

Twelve thousand eight hundred twenty five and 507/100 Dollars

M. Massin

AUTHORIZED SIGNATURE

CITIBANK-DELAWARE

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

REDACTED



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

Invoice No: SR99081201
 Customer No: 107354-01
 Customer Fax: (561) 838-1713

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

Invoice Date: September 10, 1999
 Payment Terms: Due September 25, 1999
 unless otherwise provided in effective contract

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

Invoice for Natural Gas for Nom deliveries.

Prod Date	Transport Contract	Sales Point	Description	MMBtu Volume	Price	Amount Due
FLORIDA GAS TRANSMISSION COMPANY:						
8/99	5430	6489	Pooling/Zone 1 CS#7	101,554	2.5800	262,009.32
8/99	B2B1500	157739	Mobil Plant-Mobile Bay	25,771	2.5600	65,973.76
Invoice Totals				127,325		327,983.08

- When paying by check, send remittance information with payment.
- When paying by wire transfer, please fax remittance information to the attention of Accounts Receivable at (713) 260-1825 or mail to the address shown on the letterhead.
- Please refer to this invoice with your payment.
- Any questions about this invoice, please contact Larry Fellers at telephone (713) 260-8547.



Natural Gas Sales Invoice

Amoco Energy Trading Corporation

Tax ID No. 36-3421804

Invoice Number 504157
Invoice Date 09/02/1999
Contract 196781
Delivery Month 08/1999
Due Date 09/25/1999

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

Remit Wire To: AMOCO ENERGY TRADING CORPORATION
WIRE TRANSFER ACCT. CHASE MANHATTAN BANK, NY - ACCT NO
ABA# [REDACTED]
NEW YORK, NY, 10081-8000

REDACTED

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 08/99. Calculations are based on nominated quantities.

Table with 5 columns: Deliver Point Description, Amoco ID#, Quantity MMBTU, Price \$MMBTU, Amount Due (\$). Includes handwritten calculations for total amount due and a credit adjustment.

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

For Amoco use only: 141876

Part of the BP Amoco Group

Invoice Page 1 of 1



Natural Gas Sales Invoice

Amoco Energy Trading Corporation

Tax ID No. 36-3421804

Invoice Number 503891
Invoice Date 09/02/1999
Contract 157115
Delivery Month 08/1999
Due Date 09/25/1999

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

Remit Wire To: AMOCO ENERGY TRADING CORPORATION
WIRE TRANSFER ACCT CHASE MANHATTAN
BANK, NY - ACCT NO
ABA#
NEW YORK, NY, 10081-8000

REDACTED

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. ***

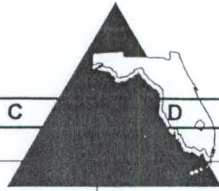
Natural gas delivered during 08/99.

Calculations are based on nominated quantities.

Table with 5 columns: Deliver Point Description, Amoco ID#, Quantity MMBTU, Price \$/MMBTU, Amount Due (\$). Rows include FGT STATION 8 POOL POINT and FGT FAIRWAY FLD. Total Amount Due is 312,720.94.

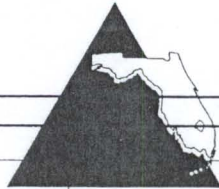
If you have any questions, please contact Ricky Austin at (281) 366-4265 or send a facsimile to (281) 366-5313.

For Amoco use only: 141876



**Florida
Public
Utilities
Company**

	A	B	C	D	F	G	H	
1								
2								
3								
4								
5								
6								
7								
8	<u>INVOICE</u>							
9								
10					Date:	August 24, 1999		
11					Due Date:	September 3, 1999		
12								
13	Amoco Energy Trading Corporation							
14	Attention: Mr. Ricky Austin							
15	Post Office Box 3092							
16	Houston, Texas 77253-3092							
17								
18	INVOICE NUMBER		12112859GS76					
19								
20				FPUC				
21		<u>Description</u>	<u>Contract</u>	<u>Basis</u>	<u>Units</u>	<u>Price *</u>	<u>Amount</u>	
22								
23	Imbalance Gas - July 1999 - DRN 157738		3624	MMBtu	6	\$2,2525	\$13.51	
24								
25	Totals				6		\$13.51	
26								
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34								
35								
36	Mail Payment to:			Wire transfer payment to:				
37								
38	Florida Public Utilities Company			SunBank/South Florida, NA				
39	Attention: Christopher M. Snyder			501 East Los Olas Boulevard				
40	Post Office Box 3395			Ft. Lauderdale, Florida 33301				
41	West Palm Beach, Florida 33402-3395			ABA				
42				For the credit of Florida Public Utilities Company				
43				General Account No.				
44								
45	Please enclose one copy of this invoice with check payment				REDACTED			
46								
47								
48								
49	Post Office Box 3395 • West Palm Beach, Florida 33402-3395 • (561) 838-1723 • Fax (561) 838-1713							



**Florida
Public
Utilities
Company**

	A	B	C	F	G	H
1						
2						
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7						
8	<u>INVOICE</u>					
9						
10				Date:	August 24, 1999	
11				Due Date:	September 3, 1999	
12						
13	Central Florida Gas Company					
14	Attention: Mr. Barry Porter					
15	1015 Sixth Street NW					
16	Winter Haven, Florida 33881					
17						
18	INVOICE NUMBER		12112859GS75			
19						
20						
21		<u>Description</u>		<u>Basis</u>	<u>Units</u>	<u>Price</u>
22						<u>Amount</u>
23	July 1999 Imbalance Trading			MMBtu	2,377	\$2.2300
24						\$5,300.71
25	Totals				2,377	\$5,300.71
26					=====	=====
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41	Mail Payment to:			Wire transfer payment to:		
42						
43	Florida Public Utilities Company			SunBank/South Florida, NA		
44	Attention: Christopher M. Snyder			501 East Los Olas Boulevard		
45	Post Office Box 3395			Ft. Lauderdale, Florida 33301		
46	West Palm Beach, Florida 33402-3395			ABA		
47				For the credit of Florida Public Utilities Company		
48				General Account No.		
49						
50	Please enclose one copy of this invoice with check payment					
51				REDACTED		
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53						
54	Post Office Box 3395 • West Palm Beach, Florida 33402-3395 • (561) 838-1723 • Fax (561) 838-1713					