

030003-GU

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY		COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR ESTIMATED FOR THE PERIOD OF: JANUARY 2001 THROUGH DECEMBER 2001								SCHEDULE A-1
		CURRENT MONTH: MAY				PERIOD TO DATE				
COST OF GAS PURCHASED		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
				AMOUNT	%			AMOUNT	%	
1	COMMODITY (Pipeline)	9,261	14,541	5,280	36.31	76,192	84,277	8,085	9.59	
2	NO NOTICE SERVICE	1,829	1,829	0	0.00	29,453	29,454	1	0.00	
3	SWING SERVICE	0	0	2,669	0.00	0	0	15,617	0.00	
4	COMMODITY (Other)	1,686,866	2,912,045	1,225,179	42.07	14,255,150	21,143,107	6,887,957	32.58	
5	DEMAND	200,579	203,539	2,960	1.45	2,140,108	2,087,904	(52,204)	(2.50)	
6	OTHER	0	2,669	2,669	100.00	1,466	17,083	15,617	91.42	
<b>LESS END-USE CONTRACT</b>										
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	
12	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+12)	1,898,535	3,134,623	1,236,088	39.43	16,502,369	23,361,825	6,859,456	29.36	
12	NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13	COMPANY USE	13,940	1,933	(12,007)	(621.16)	65,411	15,826	(49,585)	(313.31)	
14	TOTAL THERM SALES	2,463,350	3,016,525	553,175	18.34	18,081,638	19,310,153	1,228,515	6.36	
<b>THERMS PURCHASED</b>										
15	COMMODITY (Pipeline)	3,326,250	3,558,020	231,770	6.51	21,731,660	22,776,510	1,044,850	4.59	
16	NO NOTICE SERVICE	310,000	310,000	0	0.00	4,992,000	4,992,000	0	0.00	
17	SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18	COMMODITY (Other)	3,333,170	3,558,020	224,850	6.32	21,745,410	22,776,510	1,031,100	4.53	
19	DEMAND	4,010,780	4,010,780	0	0.00	30,553,780	30,146,780	(407,000)	(1.35)	
20	OTHER	0	0	0	0.00	0	0	0	0.00	
<b>LESS END-USE CONTRACT</b>										
21	COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	
22	DEMAND	0	0	0	0.00	0	0	0	0.00	
23	COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
24	TOTAL PURCHASES (+17+18+20)-(21+23)	3,333,170	3,558,020	224,850	6.32	21,745,410	22,776,510	1,031,100	4.53	
25	NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26	COMPANY USE	20,604	6,400	(14,204)	(221.94)	85,060	40,990	(44,070)	(107.51)	
27	TOTAL THERM SALES (24-26 Estimated Only)	6,142,314	3,551,620	(2,590,694)	(72.94)	30,098,653	22,735,520	(7,363,133)	(32.39)	
<b>CENTS PER THERM</b>										
28	COMMODITY (Pipeline) (1/15)	0.278	0.409	0.131	32.03	0.351	0.370	0.019	5.14	
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)	50.608	81.845	31.237	38.17	65.555	92.829	27.274	29.38	
32	DEMAND (5/112)	5.001	5.075	0.074	1.46	7.004	6.926	(0.078)	(1.13)	
33	OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
<b>LESS END-USE CONTRACT</b>										
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 (12/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
37	TOTAL COST OF PURCHASES (11/24)	56.959	88.100	31.141	35.35	75.889	102.570	26.681	26.01	
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)	67.657	30.203	(37.454)	(124.01)	76.900	38.609	(38.291)	(99.18)	
40	TOTAL COST OF THERM SOLD (11/27)	30.909	88.259	57.350	64.98	54.828	102.755	47.927	46.64	
41	TRUE-UP (E-2)	0.069	0.069	0.000	0.00	0.069	0.069	0.000	0.00	
42	TOTAL COST OF GAS (40+41)	30.978	88.328	57.350	64.93	54.897	102.824	47.927	46.61	
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)	31.13382	88.77229	57.638	64.93	55.17313	103.34120	48.168	46.61	
45	PGA FACTOR ROUNDED TO NEAREST .001	31.134	88.772	57.638	64.93	55.173	103.341	48.168	46.61	

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DOCUMENT NUMBER-DATE

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FPSC-RECORDS/REPORTING

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED FOR THE PERIOD OF: JANUARY 2001 THROUGH DECEMBER 2001**

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE			
	MAY		DIFFERENCE		MAY		DIFFERENCE	
	ACTUAL	REVISED ESTIMATE	AMOUNT	%	ACTUAL	REVISED ESTIMATE	AMOUNT	%
1 COMMODITY (Pipeline)	9,261	14,541	5,280	36.31	76,192	84,277	8,085	9.59
2 NO NOTICE SERVICE	1,829	1,829	0	0.00	29,453	29,454	1	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	1,686,866	2,912,045	1,225,179	42.07	14,255,150	21,143,107	6,887,957	32.58
5 DEMAND	200,579	203,539	2,960	1.45	2,140,108	2,087,904	(52,204)	(2.50)
6 OTHER	0	2,669	2,669	100.00	1,466	17,083	15,617	91.42
<b>LESS END-USE CONTRACT</b>								
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
12 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+12)	1,898,535	3,134,623	1,236,088	39.43	16,502,369	23,361,825	6,859,456	29.36
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	13,940	1,933	(12,007)	(621.16)	65,411	15826	(49,585)	(313.31)
14 TOTAL THERM SALES	2,463,350	3,016,525	553,175	18.34	18,081,638	19310153	1,228,515	6.36
<b>THERMS PURCHASED</b>								
15 COMMODITY (Pipeline)	3,326,250	3,558,020	231,770	6.51	21,731,660	22,776,510	1,044,850	4.59
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	4,992,000	4,992,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	3,333,170	3,558,020	224,850	6.32	21,745,410	22,776,510	1,031,100	4.53
19 DEMAND	4,010,780	4,010,780	0	0.00	30,553,780	30,146,780	(407,000)	(1.35)
20 OTHER	0	0	0	0.00	0	0	0	0.00
<b>LESS END-USE CONTRACT</b>								
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
22 DEMAND	0	0	0	0.00	0	0	0	0.00
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	3,333,170	3,558,020	224,850	6.32	21,745,410	22,776,510	1,031,100	4.53
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	20,604	6,400	(14,204)	(221.94)	85,060	40,990	(44,070)	(107.51)
27 TOTAL THERM SALES (24-26 Estimated Only)	6,142,314	3,551,620	(2,590,694)	(72.94)	30,098,653	22,735,520	(7,363,133)	(32.39)
<b>CENTS PER THERM</b>								
28 COMMODITY (Pipeline) (1/15)	0.278	0.409	0.131	32.03	0.351	0.370	0.019	5.14
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)	50.608	81.845	31.237	38.17	65.555	92.829	27.274	29.38
32 DEMAND (5/19)	5.001	5.075	0.074	1.46	7.004	6.926	(0.078)	(1.13)
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
<b>LESS END-USE CONTRACT</b>								
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 (12/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES (11/24)	56.959	88.100	31.141	35.35	75.889	102.570	26.681	26.01
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)	67.657	30.203	(37.454)	(124.01)	76.900	38.609	(38.291)	(99.18)
40 TOTAL COST OF THERM SOLD (11/27)	30.909	88.259	57.350	64.98	54.828	102.755	47.927	46.64
41 TRUE-UP (E-2)	-0.069	0.069	0.000	0.00	0.069	0.069	0.000	0.00
42 TOTAL COST OF GAS (40+41)	30.978	88.328	57.350	64.93	54.897	102.824	47.927	46.61
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)	31.13382	88.77229	57.638	64.93	55.17313	103.34120	48.168	46.61
45 PGA FACTOR ROUNDED TO NEAREST .001	31.134	88.772	57.638	64.93	55.173	103.341	48.168	46.61

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED FOR THE PERIOD OF: JANUARY 2001 THROUGH DECEMBER 2001**

COST OF GAS PURCHASED	CURRENT MONTH: MAY				PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	9,261	14,541	5,280	36.31	76,192	84,277	8,085	9.59
2 NO NOTICE SERVICE	1,829	1,829	0	0.00	29,453	29,454	1	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	1,686,866	2,912,045	1,225,179	42.07	14,255,150	21,143,107	6,887,957	32.58
5 DEMAND	200,579	203,539	2,960	1.45	2,140,108	2,087,904	(52,204)	(2.50)
6 OTHER	0	2,669	2,669	100.00	1,466	17,083	15,617	91.42
<b>LESS END-USE CONTRACT</b>								
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
8 DEMAND	0	0	0	1.46	0	0	(0)	(1.13)
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	(734,049)	(734,049)	100.00	0	(5,501,210)	(5,501,210)	100.00
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+12)	1,898,535	2,400,574	502,039	20.91	16,502,369	17,860,615	1,358,246	7.60
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	13,940	1,933	(12,007)	(621.16)	65,411	15,826	(49,585)	(313.31)
14 TOTAL THERM SALES	2,463,350	3,016,525	553,175	18.34	18,081,638	19,310,153	1,228,515	6.36
<b>THERMS PURCHASED</b>								
15 COMMODITY (Pipeline)	3,326,250	3,558,020	231,770	6.51	21,731,660	22,776,510	1,044,850	4.59
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	4,992,000	4,992,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	3,333,170	3,558,020	224,850	6.32	21,745,410	22,776,510	1,031,100	4.53
19 DEMAND	4,010,780	4,010,780	0	0.00	30,553,780	30,146,780	(407,000)	(1.35)
20 OTHER	0	0	0	0.00	0	0	0	0.00
<b>LESS END-USE CONTRACT</b>								
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
22 DEMAND	0	0	0	0.00	0	0	0	0.00
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	3,333,170	3,558,020	224,850	6.32	21,745,410	22,776,510	1,031,100	4.53
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	20,604	6,400	(14,204)	(221.94)	85,060	40,990	(44,070)	(107.51)
27 TOTAL THERM SALES (24-26 Estimated Only)	6,142,314	3,551,620	(2,590,694)	(72.94)	30,098,653	22,735,520	(7,363,133)	(32.39)
<b>CENTS PER THERM</b>								
28 COMMODITY (Pipeline) (1/15)	0.278	0.409	0.131	32.03	0.351	0.370	0.019	5.14
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)	50.608	81.845	31.237	38.17	65.555	92.829	27.274	29.38
32 DEMAND (5/112)	5.001	5.075	0.074	1.46	7.004	6.926	(0.078)	(1.13)
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
<b>LESS END-USE CONTRACT</b>								
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 (12/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES (11/24)	56.959	67.469	10.510	15.58	75.889	78.417	2.528	3.22
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)	67.657	30.203	(37.454)	(124.01)	76.900	38.609	(38.291)	(99.18)
40 TOTAL COST OF THERM SOLD (11/27)	30.909	67.591	36.682	54.27	54.828	78.558	23.730	30.21
41 TRUE-UP (E-2)	0.069	0.069	0.000	0.00	0.069	0.069	0.000	0.00
42 TOTAL COST OF GAS (40+41)	30.978	67.660	36.682	54.22	54.897	78.627	23.730	30.18
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)	31.13382	68.00033	36.867	54.22	55.17313	79.02249	23.849	30.18
45 PGA FACTOR ROUNDED TO NEAREST .001	31.134	68.000	36.866	54.21	55.173	79.022	23.849	30.18

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY			
PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION SCHEDULE A-1 SUPPORTING DETAIL			
FOR THE PERIOD OF:		JANUARY 2001 THROUGH DECEMBER 2001	
CURRENT MONTH:		MAY 2001	
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	3,186,950	8,776.47	0.275
2 No Notice Commodity Adjustment - System Supply	(3,700)	(12.88)	0.348
3 Commodity Pipeline - Scheduled FTS - End Users	0	0.00	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	143,000	497.64	0.348
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)	3,326,250	9,261.23	0.278
<b>SWING SERVICE</b>			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	0	0.00	0.000
11 Alert Day Volumes - FGT	0	0.00	0.000
12 Operational Flow Order Volumes - FGT	0	0.00	0.000
13 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS - System Supply	3,190,170	1,551,183.84	48.624
18 Commodity Other - Scheduled FTS - OSSS	143,000	69,610.54	48.679
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	20,042.02	0.000
21 Imbalance Cashout - Other Shippers	0	46,029.23	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Commodity Other - System Supply - June Adjustment	0	0.00	0.000
24 TOTAL COMMODITY (Other)	3,333,170	1,686,865.63	50.608
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement to System Supply	3,867,780	200,578.77	5.186
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	143,000	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	4,010,780	200,578.77	5.001
<b>OTHER</b>			
33 Legal/Administrative Fees	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 Loan Origination Fees	0	0.00	0.000
38 GRI Voluntary R&D	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 2001 THROUGH DECEMBER 2001  
 CURRENT MONTH: MAY 2001

Line No.	Vendor	Invoice, Credit, Check, or Identifying Number	Filing Page Number(s)	Invoice Amount	Classification Breakdown					
					Commodity (Pipeline)	No Notice Service	Swing Service	Commodity (Other)	Demand	Other
1	FGT	41651	10-11	99,311.04	0.00	1,829.00	0.00	0.00	97,482.04	0.00
2	FGT	41874	12	103,096.73	0.00	0.00	0.00	0.00	103,096.73	0.00
3	FGT	41989	13-14	6,851.08	6,851.08	0.00	0.00	0.00	0.00	0.00
4	FGT	41978	15-16	2,423.03	2,423.03	0.00	0.00	0.00	0.00	0.00
5	FGT	41988	17	(12.88)	(12.88)	0.00	0.00	0.00	0.00	0.00
6	FGT	41952	18	24,727.26	0.00	0.00	0.00	24,727.26	0.00	0.00
7	FGT	CK100000823	19	(4,685.24)	0.00	0.00	0.00	(4,685.24)	0.00	0.00
8	BP ENERGY	10270	20	945,693.75	0.00	0.00	0.00	945,693.75	0.00	0.00
9	DUKE ENERGY	SR01050695	21	675,100.63	0.00	0.00	0.00	675,100.63	0.00	0.00
10	FGU	2001337	22	46,029.23	0.00	0.00	0.00	46,029.23	0.00	0.00
11										
12										
13										
14										
15										
16										
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18										
19										
20										
21										
22										
23										
24										
25										
<b>TOTAL</b>				1,898,534.63	9,261.23	1,829.00	0.00	1,686,865.63	200,578.77	0.00

FOR THE PERIOD OF: JANUARY 2001 THROUGH DECEMBER 2001

	CURRENT MONTH:				PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
<b>TRUE-UP CALCULATION</b>									
1	PURCHASED GAS COST (Sch. A-1 Line 4)	1,686,866	2,912,045	(1,225,179)	(42.07)	14,255,150	21,143,107	(6,887,957)	(32.58)
2	TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	211,669	(511,471)	723,140	(141.38)	2,247,219	(3,282,492)	5,529,711	(168.46)
3	TOTAL	1,898,535	2,400,574	(502,039)	(20.91)	16,502,369	17,860,615	(1,358,246)	(7.60)
4	FUEL REVENUES (NET OF REVENUE TAX)	2,463,350	3,016,525	(553,175)	(18.34)	18,081,638	19,310,153	(1,228,515)	(6.36)
5	TRUE-UP (COLLECTED) OR REFUNDED	(2,774)	(2,774)	0	0.00	(13,870)	(13,870)	0	0.00
6	FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,460,576	3,013,751	(553,175)	(18.36)	18,067,768	19,296,283	(1,228,515)	(6.37)
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	562,041	613,177	(51,136)	(8.34)	1,565,399	1,435,668	129,731	9.04
8	INTEREST PROVISION-THIS PERIOD (21) (2)	(549)	0	(549)	0.00	(27,534)	0	(27,534)	0.00
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	(440,838)	1,845,114	(2,285,952)	(123.89)	(1,428,307)	1,011,527	(2,439,834)	(241.20)
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	2,774	2,774	0	0.00	13,870	13,870	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)	123,428	2,461,065	(2,337,637)	(94.98)	123,428	2,461,065	(2,337,637)	(94.98)
<b>INTEREST PROVISION</b>									
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(440,838)	1,845,114	(2,285,952)	(123.89)	* If line 5 is a refund add to line 4 If line 5 is a collection ( ) subtract from line 4			
13	ENDING TRUE-UP BEFORE INTEREST (12+7-5)	123,977	2,461,065	(2,337,088)	(94.96)				
14	TOTAL (12+13)	(316,861)	4,306,179	(4,623,040)	(107.36)				
15	AVERAGE (50% OF 14)	(158,430)	2,153,090	(2,311,520)	(107.36)				
16	INTEREST RATE - FIRST DAY OF MONTH	4.37%	0.0000%	---	---				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	3.94%	0.0000%	---	---				
18	TOTAL (16+17)	8.3100%	0.0000%	---	---				
19	AVERAGE (50% OF 18)	4.1550%	0.0000%	---	---				
20	MONTHLY AVERAGE (19/12 Months)	0.346%	0.000%	---	---				
21	INTEREST PROVISION (15x20)	(549)	0	---	---				

Estimated Only:

- (1) Beginning of period True-up & Interest (Line 9) comes from the most recently filed E-4 if we do not flex down. If we flex down, the beginning of the period True-up & Interest (Line 9) comes from the prior periods end of period net true-up. 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.

TRANSPORTATION PURCHASES  
SYSTEM SUPPLY AND END USE

ACTUAL FOR THE PERIOD OF: JANUARY 2001 THROUGH DECEMBER 2001  
PRESENT MONTH: MAY

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-01	DUKE	SYS SUPPLY	N/A	1,807,970	264,500	2,072,470	2,144,774	N/A	N/A	INCL. IN COST	103.48878391
2	Jan-01	BP	SYS SUPPLY	N/A	3,813,700	0	3,813,700	3,681,944	N/A	N/A	INCL. IN COST	96.54519233
3	Jan-01	TECO	SYS SUPPLY	N/A	0	0	0	(95,703)	N/A	N/A	INCL. IN COST	N/A
4	Jan-01	PENSCO	SYS SUPPLY	N/A	0	0	0	(5,404)	N/A	N/A	INCL. IN COST	N/A
5	Jan-01	CFG	SYS SUPPLY	N/A	0	0	0	(35,446)	N/A	N/A	INCL. IN COST	N/A
6	Jan-01	FGT	SYS SUPPLY	N/A	0	0	0	(53,859)	N/A	N/A	INCL. IN COST	N/A
7	Jan-01	FGT	SYS SUPPLY	N/A	0	0	0	8	N/A	N/A	INCL. IN COST	N/A
8	Feb-01	DUKE	SYS SUPPLY	N/A	1,669,490	238,000	1,907,490	1,210,545	N/A	N/A	INCL. IN COST	63.46271802
9	Feb-01	BP	SYS SUPPLY	N/A	2,204,360	0	2,204,360	1,392,105	N/A	N/A	INCL. IN COST	63.15234354
10	Mar-01	DUKE	SYS SUPPLY	N/A	1,667,000	248,500	1,915,500	1,392,181	N/A	N/A	INCL. IN COST	72.67977029
11	Mar-01	BP	SYS SUPPLY	N/A	2,702,960	0	2,702,960	929,116	N/A	N/A	INCL. IN COST	34.37401959
12	Mar-01	FGT	SYS SUPPLY	N/A	0	0	0	(44,597)	N/A	N/A	INCL. IN COST	N/A
13	Apr-01	BP	SYS SUPPLY	N/A	2,200,610	0	2,200,610	1,199,986	N/A	N/A	INCL. IN COST	54.52969858
14	Apr-01	DUKE	SYS SUPPLY	N/A	1,333,150	262,000	1,595,150	800,768	N/A	N/A	INCL. IN COST	50.20016926
15	Apr-01	FGT	SYS SUPPLY	N/A	0	0	0	51,867	N/A	N/A	INCL. IN COST	N/A
16	May-01	BP	SYS SUPPLY	N/A	1,969,640	0	1,969,640	945,694	N/A	N/A	INCL. IN COST	48.01354562
17	May-01	DUKE	SYS SUPPLY	N/A	1,220,530	143,000	1,363,530	675,100	N/A	N/A	INCL. IN COST	49.51119521
18	May-01	FGU	SYS SUPPLY	N/A	0	0	0	46,029	N/A	N/A	INCL. IN COST	N/A
19	May-01	FGT	SYS SUPPLY	N/A	0	0	0	24,727	N/A	N/A	INCL. IN COST	N/A
20	May-01	FGT	SYS SUPPLY	N/A	0	0	0	(4,685)	N/A	N/A	INCL. IN COST	N/A
<b>TOTAL</b>					20,589,410	1,156,000	21,745,410	14,255,150	0	0	0	65.55

## FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
 FOR THE PERIOD: JANUARY 2001 THROUGH DECEMBER 2001  
 MONTH: MAY 2001

	PRODUCER/ SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1	DUKE ENERGY	6489	1,575	1,537	48,825	47,647	\$4.8300	\$4.9494
2	DUKE ENERGY	6489	2,025	1,977	62,775	61,287	\$4.8650	\$4.9831
3	BP ENERGY	7995	19	19	600	586	\$4.0400	\$4.1365
4	BP ENERGY	7995	19	19	600	586	\$4.1100	\$4.2082
5	BP ENERGY	7995	100	98	3,100	3,026	\$4.1400	\$4.2412
6	BP ENERGY	7995	19	19	600	586	\$4.1450	\$4.2440
7	BP ENERGY	7995	132	129	4,100	4,002	\$4.1500	\$4.2516
8	BP ENERGY	7995	19	19	600	586	\$4.1550	\$4.2543
9	BP ENERGY	7995	155	151	4,800	4,686	\$4.1600	\$4.2612
10	BP ENERGY	7995	52	50	1,600	1,562	\$4.2000	\$4.3022
11	BP ENERGY	7995	100	98	3,100	3,026	\$4.2100	\$4.3130
12	BP ENERGY	7995	300	293	9,300	9,078	\$4.2450	\$4.3488
13	BP ENERGY	7995	100	98	3,100	3,026	\$4.2600	\$4.3642
14	BP ENERGY	7995	132	129	4,100	4,002	\$4.3200	\$4.4256
15	BP ENERGY	7995	100	98	3,100	3,026	\$4.4650	\$4.5639
16	BP ENERGY	7995	100	98	3,100	3,026	\$4.4600	\$4.5691
17	BP ENERGY	7995	371	362	11,500	11,224	\$4.4850	\$4.5953
18	BP ENERGY	7995	210	205	6,500	6,344	\$4.5800	\$4.6721
19	BP ENERGY	7995	81	79	2,500	2,440	\$4.7500	\$4.8668
20	BP ENERGY	7995	900	878	27,900	27,218	\$4.8725	\$4.9946
21	BP ENERGY	25809	1,800	1,757	55,800	54,467	\$4.8300	\$4.9482
22	BP ENERGY	157738	1,800	1,757	55,800	54,467	\$4.8325	\$4.9508
23	DUKE ENERGY	255278	896	874	27,775	27,097	\$4.8200	\$4.9406
24								
25								
26								
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42								
43								
<b>TOTAL</b>			11,005	10,744	341,175	332,995		
<b>WEIGHTED AVERAGE</b>							\$4.7506	\$4.8673

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 2001 THROUGH DECEMBER 2001

		CURRENT MONTH:		MAY		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>THERM SALES (FIRM)</b>									
GENERAL SERVICE	(11)	977,875	871,040	(106,835)	(12.27)	6,192,200	5,921,500	(270,700)	(4.57)
OUTDOOR LIGHTING	(21)	(68)	70	138	197.14	(34)	350	384	109.71
RESIDENTIAL	(31)	720,360	689,380	(30,980)	(4.49)	5,786,959	5,590,210	(196,749)	(3.52)
LARGE VOLUME	(51)	1,736,714	1,874,280	137,566	7.34	9,253,664	10,603,870	1,350,206	12.73
FIRM TRANSPORT	(91)	343,128	82,880	(260,248)	(314.01)	1,809,281	414,400	(1,394,881)	(100.00)
<b>TOTAL FIRM</b>		<b>3,778,010</b>	<b>3,517,650</b>	<b>(260,360)</b>	<b>(7.40)</b>	<b>23,042,070</b>	<b>22,530,330</b>	<b>(511,740)</b>	<b>(2.27)</b>
<b>THERM SALES (INTERRUPTIBLE)</b>									
INTERRUPTIBLE	(61)	112,748	116,850	4,102	3.51	582,584	619,590	37,006	5.97
INTERRUPTIBLE TRANSPORT	(92)	338,876	79,250	(259,626)	(327.60)	1,799,656	401,370	(1,398,286)	(348.38)
LARGE VOLUME INTERRUPTIBLE	(93)	1,769,681	1,824,000	54,319	2.98	3,518,343	9,120,000	5,601,657	61.42
OFF SYSTEM SALES SERVICE	(95)	143,000	0	(143,000)	0.00	1,156,000	0	(1,156,000)	0.00
<b>TOTAL INTERRUPTIBLE</b>		<b>2,364,305</b>	<b>2,020,100</b>	<b>(344,205)</b>	<b>(17.04)</b>	<b>7,056,583</b>	<b>10,140,960</b>	<b>3,084,377</b>	<b>30.42</b>
<b>TOTAL THERM SALES</b>		<b>6,142,315</b>	<b>5,537,750</b>	<b>(604,565)</b>	<b>(10.92)</b>	<b>30,098,653</b>	<b>32,671,290</b>	<b>2,572,637</b>	<b>7.87</b>
<b>NUMBER OF CUSTOMERS (FIRM)</b>					<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>				
GENERAL SERVICE	(11)	2,930	3,028	98	3.24	2,931	3,034	103	3.39
OUTDOOR LIGHTING	(21)	1	2	1	50.00	2	2	0	0.00
RESIDENTIAL	(31)	36,623	36,936	313	0.85	36,854	36,862	8	0.02
LARGE VOLUME	(51)	986	908	(78)	(8.59)	978	903	(75)	(8.31)
FIRM TRANSPORT	(91)	9	8	(1)	(12.50)	9	8	(1)	0.00
<b>TOTAL FIRM</b>		<b>40,549</b>	<b>40,882</b>	<b>333</b>	<b>0.81</b>	<b>40,774</b>	<b>40,809</b>	<b>35</b>	<b>0.09</b>
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>					<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>				
INTERRUPTIBLE	(61)	6	6	0	0.00	7	6	(1)	(16.67)
INTERRUPTIBLE TRANSPORT	(92)	8	8	0	0.00	8	8	0	0.00
LARGE VOLUME INTERRUPTIBLE	(93)	1	1	0	0.00	1	1	0	0.00
OFF SYSTEM SALES SERVICE	(95)	1	0	(1)	0.00	1	0	(1)	0.00
<b>TOTAL INTERRUPTIBLE</b>		<b>16</b>	<b>15</b>	<b>(1)</b>	<b>(6.67)</b>	<b>17</b>	<b>15</b>	<b>(2)</b>	<b>(13.33)</b>
<b>TOTAL CUSTOMERS</b>		<b>40,565</b>	<b>40,897</b>	<b>332</b>	<b>0.81</b>	<b>40,791</b>	<b>40,824</b>	<b>33</b>	<b>0.08</b>
<b>THERM USE PER CUSTOMER</b>									
GENERAL SERVICE	(11)	334	288	(46)	(15.97)	2,113	1,952	(161)	(8.25)
OUTDOOR LIGHTING	(21)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
RESIDENTIAL	(31)	20	19	(1)	(5.26)	157	152	(5)	(3.29)
LARGE VOLUME	(51)	1,761	2,064	303	14.68	9,462	11,743	2,281	19.42
FIRM TRANSPORT	(91)	38,125	10,360	(27,765)	(268.00)	201,031	51,800	(149,231)	(100.00)
INTERRUPTIBLE	(61)	18,791	19,475	684	3.51	83,226	103,265	20,039	19.41
INTERRUPTIBLE TRANSPORT	(92)	42,360	9,906	(32,454)	(327.62)	224,957	50,171	(174,786)	(348.38)
LARGE VOLUME INTERRUPTIBLE	(93)	1,769,681	1,824,000	54,319	2.98	0	9,120,000	9,120,000	100.00
OFF SYSTEM SALES SERVICE	(95)	143,000	0	(143,000)	0.00	1,156,000	0	(1,156,000)	0.00

ACTUAL FOR THE PERIOD OF: JANUARY 2001 THROUGH DECEMBER 2001

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>WEST PALM BEACH:</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	1.0447	1.0602	1.0651	1.0588	1.0546	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.06	1.07	1.08	1.07	1.07	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
<b>SANFORD &amp; DELAND:</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	1.0447	1.0602	1.0637	1.0579	1.0533	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.06	1.08	1.08	1.08	1.07	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!



**Florida Gas Transmission Company**  
An Enron/EI Paso Energy Affiliate

**Invoice**

Stmt D/T: 05/31/2001 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  
  
401 SOUTH DIXIE HIGHWAY  
WEST PALM BEACH FL 33401

Invoice Date: May 31, 2001  
Net Due Date: June 10, 2001  
Invoice Identifier: 41651  
Invoice Total Amount: \$99,311.04

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: 05/01/2001 Contact Name: James Cramer  
Svc Code: FT Svc Req ID: 006924427 Prev Inv ID: End Date: 05/31/2001 Contact Phone:(713) 853-6879

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates			Quantity	Amount Due	Repl Due Pty ID	Repl Rel Cd
				Base	Surc	Disc Net				
		RD1		0.3687	0.0030	0.3717	293,260	109,004.74		
		RDM		0.0590		0.0590	31,000	-1,829.00		
		NO NOTICE RESERVATION CHARGE								
		RD1		0.3687	0.0030	0.3717	-3,100	-1,152.27	197177678	RC2
		TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5872 AT POI 16103								
		RD1		0.3687	0.0030	0.3717	-3,100	-1,152.27	197177678	RC2
		TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5872 AT POI 16104								
		RD1		0.3687	0.0030	0.3717	-3,100	-1,152.27	197177678	RC2
		TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5872 AT POI 16105								
		RD1		0.3687	0.0030	0.3717	-6,200	-2,304.54	197177678	RC2
		TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5872 AT POI 16106								
		RD1		0.3687	0.0030	0.3717	-3,100	-1,152.27	197177678	RC2
		TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5872 AT POI 16107								
		RD1		0.3687	0.0030	0.3717	-3,100	-1,152.27	197177678	RC2
		TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5872 AT POI 16109								
		RD1		0.3687	0.0030	0.3717	-9,300	-3,456.81	197177678	RC2
		TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5872 AT POI 16158								

10



**Florida Gas Transmission Company**  
An Enron/EI Paso Energy Affiliate

**Invoice**

Stmt D/T: 05/31/2001 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  
  
401 SOUTH DIXIE HIGHWAY  
WEST PALM BEACH FL 33401

Invoice Date: May 31, 2001  
Net Due Date: June 10, 2001  
Invoice Identifier: 41651  
Invoice Total Amount: \$99,311.04

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: 05/01/2001      Contact Name: James Cramer  
Svc Code: FT      Svc Req ID: 006924427      Prev Inv ID:      End Date: 05/31/2001      Contact Phone: (713) 853-6879

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates				Quantity	Amount Repl Due Pty ID	Repl Rel Cd
				Base	Surc	Disc	Net			
Total for Contract 5009:								293,260	\$99,311.04	

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

Accounting Adjustment Method: RES = Restatement  
REV = Revision

Charge Type Code: RD1 = Reservation/Demand D1  
RDM = Reservation Deliverability - Market

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

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	0.0085	1705.93	101016.97
1999	0.0076	1442.00	100753.04
2000	0.0066	1148.74	100459.78
2001	0.003	93.00	99404.04
0	0	0.00	0.00

11

I N V O I C E  
 FLORIDA GAS TRANSMISSION COMPANY  
 AN ENRON/El Paso Energy Affiliate

P. 01/01  
 915618381713  
 713 646 8000 TO  
 JUN 04 2001 12:50 PM FR E T & S

DATE 06/01/01  
 SS 06/11/01  
 INVOICE NO. 41874  
 TOTAL AMOUNT DUE \$103,096.73

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY  
 ATTN: SNYDER, CHRIS  
 401 SOUTH DIXIE HIGHWAY  
 WEST PALM BEACH, FL 33401

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

CONTRACT: 3624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY SAP CUSTOMER NO: 400002517 PLEASE CONTACT JAMES CRAMER  
 LEGAL ENTITY NO: 4084 AT (713)853-5879 WITH ANY QUESTIONS REGARDING THIS INVOICE  
 TYPE: FIRM TRANSPORTATION DUHS NO: 006924427 OR CODE LIST

RECEIPTS 01 NO.	DRN NO.	DELIVERIES		PROD MONTH	TC	RC	RATES				VOLUMES DTH DRY	AMOUNT
		POI NO.	DRN NO.				BASE	SURCHARGES	DISC	NET		
				05/01	A	RBS	0.7418	0.0030	0.0221	0.7427	138,818	\$103,096.73
reservation charges												
TOTAL FOR CONTRACT 3624 FOR MONTH OF 05/01.												
											138,818	\$103,096.73

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) 199-4100

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	0.0085	\$1,179.95	\$104,276.68
1999	0.0076	\$1,055.02	\$104,151.75
2000	0.0066	\$916.20	\$104,012.93
2001	0.0030	\$416.45	\$103,513.18

\*\*\* END OF INVOICE 41874 \*\*\*

*Chris*  
 Please disregard invoice #41837  
 which did not calculate GRI correctly.  
 This is the replacement. Please call me  
 if you have any questions. Thanks. HLL

*TO: Chris Snyder  
 FAX 501-838 1713  
 From Hilda Lindley  
 713-853-5663  
 1 page*

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\*\* TOTAL PAGE . 01 \*\*



**Florida Gas Transmission Company**  
An Enron/EI Paso Energy Affiliate

**Invoice**

Stmt D/T: 06/10/2001 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  
  
401 SOUTH DIXIE HIGHWAY  
WEST PALM BEACH FL 33401

Invoice Date: June 10, 2001  
Net Due Date: June 20, 2001  
Invoice Identifier: 41989  
Invoice Total Amount: \$6,851.08

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: 05/01/2001 Contact Name: James Cramer  
Svc Code: FT Svc Req ID: 006924427 Prev Inv ID: End Date: 05/31/2001 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	
	3154 FPU-RIVIERA BEACH	COT		0.0312	0.0036		0.0348	24,613	856.53	
	28645 FPU-WEST PALM BEACH	COT		0.0312	0.0036		0.0348	21,748	756.83	
	3158 FPU-WEST PALM BEACH	COT		0.0312	0.0036		0.0348	24,403	849.22	
	28456 FPU-LAKE WORTH SOUTH	COT		0.0312	0.0036		0.0348	17,329	603.05	
	3161 FPU-LAKE WORTH	COT		0.0312	0.0036		0.0348	22,496	782.86	
	3163 FPU-BOYNTON BEACH	COT		0.0312	0.0036		0.0348	11,222	390.53	
	3165 FPU-BOCA RATON	COT		0.0312	0.0036		0.0348	33,597	1,169.18	
	3262 FPU-SANFORD	COT		0.0312	0.0036		0.0348	11,863	412.83	
	3261 FPU-SANFORD WEST	COT		0.0312	0.0036		0.0348	5,518	192.03	
	3277 FPU-DELAND	COT		0.0312	0.0036		0.0348	3,767	131.09	
	3214 FARMLAND INDUSTRIES	COT		0.0312	0.0036		0.0348	14,300	497.64	
	217831 FLORIDA PUBLIC	COT		0.0312	0.0036		0.0348	6,014	209.29	

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**Florida Gas Transmission Company**  
An Enron/EI Paso Energy Affiliate

**Invoice**

Stmt D/T: 06/10/2001 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  
  
401 SOUTH DIXIE HIGHWAY  
WEST PALM BEACH FL 33401

Invoice Date: June 10, 2001  
**Net Due Date: June 20, 2001**  
Invoice Identifier: 41989  
**Invoice Total Amount: \$6,851.08**

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: 05/01/2001      Contact Name: James Cramer  
Svc Code: FT      Svc Req ID: 006924427      Prev Inv ID:      End Date: 05/31/2001      Contact Phone: (713) 853-6879

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates			Quantity	Amount Due	Repl Due Pty ID	Repl Rel Cd
				Base	Surc	Net				
Total for Contract 5009:							196,870	\$6,851.08		

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

Accounting Adjustment Method: RES = Restatement  
REV = Revision

Charge Type Code: COT = Transportation Commodity

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

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.			
<u>Amount</u>	<u>Project (s)</u>	<u>Project Area (s)</u>	
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	354.37	7205.45
1999	0.0075	98.44	6949.52
2000	0.0072	39.37	6890.45
2001	0.007	0.00	6851.08
0	0	0.00	0.00

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**Florida Gas Transmission Company**  
An Enron/EI Paso Energy Affiliate

**Invoice**

Stmt D/T: 06/10/2001 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  
  
401 SOUTH DIXIE HIGHWAY  
WEST PALM BEACH FL 33401

Invoice Date: June 10, 2001  
Net Due Date: June 20, 2001  
Invoice Identifier: 41978  
Invoices Total Amount: \$2,423.03

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: 05/01/2001      Contact Name: James Cramer  
Svc Code: FT      Svc Req ID: 006924427      Prev Inv ID:      End Date: 05/31/2001      Contact Phone: (713) 853-6879

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates			Quantity	Amount Due	Repl Qty ID	Repl Rel Cd
				Base	Surc	Disc				
	3154 FPU-RIVIERA BEACH	COT		0.0142	0.0036		8,587	152.85		
	28645 FPU-WEST PALM BEACH	COT		0.0142	0.0036		7,031	125.15		
	3158 FPU-WEST PALM BEACH	COT		0.0142	0.0036		18,197	323.91		
	28456 FPU-LAKE WORTH SOUTH	COT		0.0142	0.0036		13,671	243.34		
	3161 FPU-LAKE WORTH	COT		0.0142	0.0036		11,904	211.89		
	3163 FPU-BOYNTON BEACH	COT		0.0142	0.0036		7,378	131.33		
	3165 FPU-BOCA RATON	COT		0.0142	0.0036		22,919	407.96		
	3262 FPU-SANFORD	COT		0.0142	0.0036		10,137	180.44		
	3261 FPU-SANFORD WEST	COT		0.0142	0.0036		13,082	232.86		
	3277 FPU-DELAND	COT		0.0142	0.0036		13,733	244.45		
	217831 FLORIDA PUBLIC	COT		0.0142	0.0036		9,486	168.85		

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**Florida Gas Transmission Company**  
An Enron/EI Paso Energy Affiliate

**Invoice**

Stmt D/T: 06/10/2001 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  
  
401 SOUTH DIXIE HIGHWAY  
WEST PALM BEACH FL 33401

Invoice Date: June 10, 2001  
**Net Due Date: June 20, 2001**  
Invoice Identifier: 41978  
**Invoice Total Amount: \$2,423.03**

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: 05/01/2001 Contact Name: James Cramer  
Svc Code: FT Svc Req ID: 006924427 Prev Inv ID: End Date: 05/31/2001 Contact Phone: (713) 853-6879

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Base	Surc	Rates Disc	Net	Quantity	Amount Due	Repl Pty ID	Repl Rel Cd
Total for Contract 3624:								136,125	\$2,423.03		

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

Accounting Adjustment Method: RES = Restatement  
REV = Revision

Charge Type Code: COT = Transportation Commodity

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

Amount	Project (s)	Project Area (s)
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.		

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	245.02	2668.05
1999	0.0075	68.06	2491.09
2000	0.0072	27.22	2450.25
2001	0.007	0.00	2423.03
0	0	0.00	0.00



**Florida Gas Transmission Company**  
An Enron/EI Paso Energy Affiliate

**Invoice**

Stmt D/T: 06/10/2001 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  
  
401 SOUTH DIXIE HIGHWAY  
WEST PALM BEACH FL 33401

Invoice Date: June 10, 2001  
**Net Due Date: June 20, 2001**  
Invoice Identifier: 41988  
**Invoice Total Amount: -\$12.88**

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: 05/01/2001 Contact Name: Heidi Massin  
Svc Code: OB Svc Req ID: 006924427 Prev Inv ID: End Date: 05/31/2001 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	
		COT		0.0312	0.0036		-370	0.0348	-12.88	

NO NOTICE

Total for Contract 5002: -370 -\$12.88

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

Accounting Adjustment Method: RES = Restatement  
REV = Revision

Charge Type Code: COT = Transportaion Commodity

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

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	-12.88
1999	0.0075	0.00	-12.88
2000	0.0072	0.00	-12.88
2001	0.007	0.00	-12.88
0	0	0.00	0.00

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**Florida Gas Transmission Company**  
An Enron/EI Paso Energy Affiliate

**Invoice**

Stmt D/T: 06/10/2001 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  
  
401 SOUTH DIXIE HIGHWAY  
WEST PALM BEACH FL 33401

Invoice Date: June 10, 2001

Net Due Date: June 20, 2001

Invoice Identifier: 41952

Invoice Total Amount: \$24,727.26

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: Cash In/Cash Out Svc Req: FLORIDA PUBLIC Acct No: 4084 4000002517 Beg Date: 04/01/2001 Contact Name: James Cramer  
Svc Code: Svc Req ID: 006924427 Prev Inv ID: End Date: 04/30/2001 Contact Phone: (713) 853-6879

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates			Net	Quantity	Amount Due	Repl Qty ID	Repl Rel Cd
				Base	Surc	Disc					
CIO - NET NO NOTICE	IMBALANCE	NNI		5.2600			5.2600	4,701	24,727.26		

Total Cash In / Cash Out: 4,701 \$24,727.26

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

Accounting Adjustment Method: RES = Restatement  
REV = Revision

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

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

REMITTANCE STATEMENT

PAGE 1

VENDOR NUMBER: 5000018373

VOUCHER NUMBER	INVOICE DATE	INVOICE NO.	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
	05/07/2001	LINDLEY FLORIDA		4685.24	0.00	4685.24
					TOTAL	4,685.24

Invoice Description:

SPECIAL INSTRUCTIONS:

Please call Alma Green x35832 when ready

DETACH AND RETAIN THIS STUB FOR YOUR RECORDS.

CHECK # 1000000823 ATTACHED BELOW

REMOVE DOCUMENT ALONG THIS PERFORATION

~~THIS DOCUMENT IS PRINTED IN TWO COLORS. DO NOT ACCEPT UNLESS BLUE AND BROWN ARE PRESENT.~~



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

DATE 05/07/2001 NO. 1000000823

62-20  
311

**\$\*\*\*4,685.24**

NOT VALID AFTER 1 YEAR

PAY *Four Thousand Six Hundred Eighty-Five and 24/100 Dollars*  
TO THE ORDER OF FLORIDA PUBLIC UTILITIES CO  
PO Box 3395  
WEST PALM BEACH FL 33402-3395

AUTHORIZED SIGNATURE

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

3 Gas Sales Invoice



4 Invoice Number 10270  
5 Invoice Date 06/06/2001  
6 Contract # 157115  
7 Delivery Month May 2001  
8 Due Date 06/25/2001

9 BP Energy Company

10 Remit: US \$ WIRE  
11 BP ENERGY COMPANY  
12 WIRE TRANSFER ACCT CHASE MANHATTAN  
13 BANK, NY - ACCT NO 910-2-548097  
14 ABA# 021000021  
15 NEW YORK, NY, 10081-6000

16 Fax ID 36-3421804

17 Attention Arnell Willis

18 FLORIDA PUBLIC UTILITIES  
19 PO BOX 3395  
20 WEST PALM BEACH, FL, 33402-3395

21 Fax # (561) 838-1713

22 If remitting an amount different than the total amount billed, please note changes on this invoice and fax to the  
23 number shown below, including appropriate documentation.  
24 \*\*\* Please include BP's invoice number on all remittances. \*\*\*

25 Natural Gas delivered during May 2001

Calculations are based on nominated quantities

26 Meter Station	27 MMBTU	28 Unit Price	29 Amount Due US \$
30 CS #7 EUNICE ( 0025306 )	55,800	4.8300	269,514.00
31 CS #8 ZACHARY ( 0025412 )	90,200	4.5069	406,526.25
32 Highway-Amoco (Yellowhammer) ( 94406 )	55,800	4.8325	269,653.50
33 Total Amount Due	201,800		945,693.75

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

35 For BP use only: 141876 01



Florida Public Utilities Company  
P.O. BOX 3395  
WEST PALM BEACH, FL 33402-3395

Invoice No: SR01050695  
Customer No: 205877-01  
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 # 9102771269

Invoice Date: June 7, 2001  
Payment Terms: Due June 25, 2001  
unless otherwise provided in effective contract

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

Invoice for Natural Gas for Nom deliveries.

Prod Date	Transport Contract	Sales Point	Description	MMBTU Volume	Price	Amount Due
<b>FLORIDA GAS TRANSMISSION COMPANY:</b>						
5/01	5430 - ZONE 1	6489	Pooling Zone 1 CS #7	48,825	4.8300	235,824.75
5/02	5430 - ZONE 1	7995	Pooling Zone 2 CS #8	62,775	4.8650	305,400.53
5/03	B2B1500	716	Pooling Zone 3 CS #11	27,900	4.8200	134,478.00
				27,775		133,875.50
<b>Invoice Totals</b>				<b>139,500</b>		<b>675,703.28</b>
				139,375		675,100.63

- \*\*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) 989-0268 or mail to the address shown on the letterhead.
- \*\*Please refer to this invoice with your payment.
- \*\*Any questions about this invoice, please contact Sandra L. Anderson at telephone (713) 989-0360.

**FLORIDA GAS UTILITY**

2815 NW 13th St., Suite 200, Gainesville, FL 32609

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

Florida Public Utilities  
Attn: Chris Snyder  
PO Box 3395  
W Palm Bch, FL 33902  
TEL: (561) 838-1723  
FAX: (561) 838-1713

Invoice # 2001337

Date 05/30/01

**Market Delivery Bookout Invoice**  
Production Month: April 2001

8,801 Dth's @ \$5.2300 \$46,029.23

Total Due: \$46,029.23

Due Date: 06/08/01

**Payment Instructions:**

Send Wire Transfer to:  
SunTrust Bank of North Central Florida  
ABA Routing No. 063100727  
For Credit to:  
Florida Gas Utility  
Account No. 0050000115316

For further information, contact Lynn Sadler at (352) 334-0781