

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

01000 3-GU

	CURRENT MONTH: JULY 1999				PERIOD TO DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline)	8,104	5,924	2,180	36.80	62,385	54,547	7,838	14.37	
2 NO NOTICE SERVICE	1,829	1,829	0	0.00	33,053	33,053	0	0.00	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	648,316	905,651	(257,335)	(28.41)	5,325,284	10,242,215	(4,916,931)	(48.01)	
5 DEMAND	218,562	221,914	(3,352)	(1.51)	2,836,867	2,912,009	(75,142)	(2.58)	
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)	876,811	1,135,318	(258,507)	(22.77)	8,257,589	13,241,824	(4,984,235)	(37.64)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	2,714	2,041	673	32.97	13,690	23,828	(10,138)	(42.55)	
14 TOTAL THERM SALES	1,014,812	931,814	82,998	8.91	8,712,461	8,635,563	76,898	0.89	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	2,810,330	2,716,000	94,330	3.47	27,890,310	27,225,230	665,080	2.44	
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	5,602,000	5,602,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	2,722,580	2,716,000	6,580	0.24	26,706,890	27,219,570	(512,680)	(1.88)	
19 DEMAND	4,320,780	3,545,780	775,000	21.86	49,343,960	41,990,960	7,353,000	17.51	
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)	2,722,580	2,716,000	6,580	0.24	26,706,890	27,219,570	(512,680)	(1.88)	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	8,021	4,880	3,141	64.36	42,934	48,990	(6,056)	(12.36)	
27 TOTAL THERM SALES (24-26 Estimated Only)	6,231,035	2,711,120	3,519,915	129.83	43,158,730	27,170,580	15,988,150	58.84	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.288	0.218	0.070	32.11	0.224	0.200	0.024	12.00	
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)	23.813	33.345	(9.532)	(28.59)	19.940	37.628	(17.688)	(47.01)	
32 DEMAND (5/19)	5.058	6.259	(1.201)	(19.19)	5.749	6.935	(1.186)	(17.10)	
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)	32.205	41.801	(9.596)	(22.96)	30.919	48.648	(17.729)	(36.44)	
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)	33.836	41.824	(7.988)	(19.10)	31.886	48.638	(16.752)	(34.44)	
40 TOTAL COST OF THERM SOLD (11/27)	14.072	41.876	(27.804)	(66.40)	19.133	48.736	(29.603)	(60.74)	
41 TRUE-UP (E-2) (0.615)	(0.615)	(0.615)	0.000	0.00	(0.615)	(0.615)	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	13.457	41.261	(27.804)	(67.39)	18.518	48.121	(29.603)	(61.52)	
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)	13.52469	41.46854	(27.944)	(67.39)	18.61115	48.36305	(29.752)	(61.52)	
45 PGA FACTOR ROUNDED TO NEAREST .001	13.525	41.469	(27.944)	(67.39)	18.611	48.363	(29.752)	(61.52)	

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DECLASSIFIED 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 1999 Through DECEMBER 1999**

	CURRENT MONTH:				PERIOD TO DATE				
	JULY 1999		DIFFERENCE		JULY 1999		DIFFERENCE		
	ACTUAL	REVISED ESTIMATE	AMOUNT	%	ACTUAL	REVISED ESTIMATE	AMOUNT	%	
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline)	8,104	5,924	2,180	36.80	62,385	54,547	7,838	14.37	
2 NO NOTICE SERVICE	1,829	1,829	0	0.00	33,053	33,053	0	0.00	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	648,316	905,651	(257,335)	(28.41)	5,325,284	10,242,215	(4,916,931)	(48.01)	
5 DEMAND	218,562	221,914	(3,352)	(1.51)	2,836,867	2,912,009	(75,142)	(2.58)	
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)	876,811	1,135,318	(258,507)	(22.77)	8,257,589	13,241,824	(4,984,235)	(37.64)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	2,714	2,041	673	32.97	13,690	23,828	(10,138)	(42.55)	
14 TOTAL THERM SALES	1,014,812	931,814	82,998	8.91	8,712,461	8,635,563	76,898	0.89	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	2,810,330	2,716,000	94,330	3.47	27,890,310	27,225,230	665,080	2.44	
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	5,602,000	5,602,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	2,722,580	2,716,000	6,580	0.24	26,706,890	27,219,570	(512,680)	(1.88)	
19 DEMAND	4,320,780	3,545,780	775,000	21.86	49,343,960	41,990,960	7,353,000	17.51	
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)	2,722,580	2,716,000	6,580	0.24	26,706,890	27,219,570	(512,680)	(1.88)	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	8,021	4,880	3,141	64.36	42,934	48,990	(6,056)	(12.36)	
27 TOTAL THERM SALES (24-26 Estimated Only)	6,231,035	2,711,120	3,519,915	129.83	43,158,730	27,176,240	15,982,490	58.81	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.288	0.218	0.070	32.11	0.224	0.200	0.024	12.00	
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)	23.813	33.345	(9.532)	(28.59)	19.940	37.628	(17.688)	(47.01)	
32 DEMAND (5/19)	5.058	6.259	(1.201)	(19.19)	5.749	6.935	(1.186)	(17.10)	
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)	32.205	41.801	(9.596)	(22.96)	30.919	48.648	(17.729)	(36.44)	
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)	33.836	41.824	(7.988)	(19.10)	31.886	48.638	(16.752)	(34.44)	
40 TOTAL COST OF THERM SOLD (11/27)	14.072	41.876	(27.804)	(66.40)	19.133	48.726	(29.593)	(60.73)	
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)	13.457	41.261	(27.804)	(67.39)	18.518	48.111	(29.593)	(61.51)	
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)	13.52469	41.46854	(27.944)	(67.39)	18.61115	48.35300	(29.742)	(61.51)	
45 PGA FACTOR ROUNDED TO NEAREST .001	13.525	41.469	(27.944)	(67.39)	18.611	48.353	(29.742)	(61.51)	

**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: JULY 1999				PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	8,104	5,924	2,180	36.80	62,385	54,547	7,838	14.37
2 NO NOTICE SERVICE	1,829	1,829	0	0.00	33,053	33,053	0	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	648,316	905,651	(257,335)	(28.41)	5,325,284	10,242,215	(4,916,931)	(48.01)
5 DEMAND	218,562	221,914	(3,352)	(1.51)	2,836,867	2,912,009	(75,142)	(2.58)
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	(201,463)	201,463	(100.00)	0	(4,582,433)	4,582,433	(100.00)
11 TOTAL COST (1+2+3+4+5+6+10):(7+8+9)	876,811	933,855	(57,044)	(6.11)	8,257,589	8,659,391	(401,802)	(4.64)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	2,714	2,041	673	32.97	13,690	23,828	(10,138)	(42.55)
14 TOTAL THERM SALES	1,014,812	931,814	82,998	8.91	8,712,461	8,635,563	76,898	0.89
THERMS PURCHASED								
15 COMMODITY (Pipeline)	2,810,330	2,716,000	94,330	3.47	27,890,310	27,225,230	665,080	2.44
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	5,602,000	5,602,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	2,722,580	2,716,000	6,580	0.24	26,706,890	27,219,570	(512,680)	(1.88)
19 DEMAND	4,320,780	3,545,780	775,000	21.86	49,343,960	41,990,960	7,353,000	17.51
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)	2,722,580	2,716,000	6,580	0.24	26,706,890	27,219,570	(512,680)	(1.88)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	8,021	4,880	3,141	64.36	42,934	48,990	(6,056)	(12.36)
27 TOTAL THERM SALES (24-26 Estimated Only)	6,231,035	2,711,120	3,519,915	129.83	43,158,730	27,176,240	15,982,490	58.81
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.288	0.218	0.070	32.11	0.224	0.200	0.024	12.00
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)	23.813	33.345	(9.532)	(28.59)	19.940	37.628	(17.688)	(47.01)
32 DEMAND (5/19)	5.058	6.259	(1.201)	(19.19)	5.749	6.935	(1.186)	(17.10)
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)	32.205	34.383	(2.178)	(6.33)	30.919	31.813	(0.894)	(2.81)
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)	33.836	41.824	(7.988)	(19.10)	31.886	48.638	(16.752)	(34.44)
40 TOTAL COST OF THERM SOLD (11/27)	14.072	34.445	(20.373)	(59.15)	19.133	31.864	(12.731)	(39.95)
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)	13.457	33.830	(20.373)	(60.22)	18.518	31.249	(12.731)	(40.74)
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)	13.52469	34.00016	(20.475)	(60.22)	18.61115	31.40618	(12.795)	(40.74)
45 PGA FACTOR ROUNDED TO NEAREST .001	13.525	34.000	(20.475)	(60.22)	18.611	31.406	(12.795)	(40.74)

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: JULY 1999

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	2,657,550	7,555.39	0.284
2 No Notice Commodity Adjustment - System Supply	(23,720)	(85.15)	0.359
3 Commodity Pipeline - Scheduled FTS - End Users	0	0.00	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	176,500	633.64	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)	2,810,330	8,103.88	0.288
SWING SERVICE			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	0	0.00	0.000
11 Alert Day Volumes - FGT	0	0.00	0.000
12 Operational Flow Order Volumes - FGT	0	0.00	0.000
13 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS - System Supply	2,546,080	617,096.41	24.237
18 Commodity Other - Scheduled FTS - OSSS	176,500	40,999.14	23.229
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	(9,779.84)	0.000
21 Imbalance Cashout - Other Shippers	0	0.00	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)	2,722,580	648,315.71	23.813
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	4,144,280	215,032.37	5.189
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	176,500	3,530.00	2.000
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: JULY 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	30871	10	112,182.74	0.00	1,829.00	0.00	0.00	110,353.74	0.00
2	FGT	30861	11	108,208.63	0.00	0.00	0.00	0.00	108,208.63	0.00
3	FGT	31124	12	6,006.44	6,006.44	0.00	0.00	0.00	0.00	0.00
4	FGT	31114	13	2,182.59	2,182.59	0.00	0.00	0.00	0.00	0.00
5	FGT	31123	14	(85.15)	(85.15)	0.00	0.00	0.00	0.00	0.00
6	FGT	CK625001486	15	(9,779.84)	0.00	0.00	0.00	(9,779.84)	0.00	0.00
7	DUKE	SR99071203	16	320,279.60	0.00	0.00	0.00	320,279.60	0.00	0.00
8	AMOCO	503494	17	316,653.85	0.00	0.00	0.00	316,653.85	0.00	0.00
9	AMOCO	503768	18	21,162.10	0.00	0.00	0.00	21,162.10	0.00	0.00
10										
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25										
TOTAL				876,810.96	8,103.88	1,829.00	0.00	648,315.71	218,562.37	0.00

FOR THE PERIOD OF: JANUARY 1999 Through DECEMBER 1999

	CURRENT MONTH: JULY 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)	648,316	905,651	257,335	28.41	5,325,284	10,242,215	4,916,931	48.01	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	228,495	28,204	(200,291)	(710.15)	2,932,305	(1,582,824)	(4,515,129)	285.26	
3 TOTAL	876,811	933,855	57,044	6.11	8,257,589	8,659,391	401,802	4.64	
4 FUEL REVENUES (NET OF REVENUE TAX)	1,014,812	931,814	(82,998)	(8.91)	8,712,461	8,635,563	(76,898)	(0.89)	
5 TRUE-UP (COLLECTED) OR REFUNDED	22,192	22,192	0	0.00	155,344	155,344	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,037,004	954,006	(82,998)	(8.70)	8,867,805	8,790,907	(76,898)	(0.87)	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	160,193	20,151	(140,042)	(694.96)	610,215	131,516	(478,699)	(363.99)	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	1,988	0	(1,988)	0.00	5,821	0	(5,821)	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	401,017	244,518	(156,499)	(64.00)	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	(155,344)	(155,344)	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)	541,006	242,477	(298,529)	(123.12)	541,005	242,477	(298,528)	(123.12)	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	401,017	244,518	(156,499)	(64.00)	* 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)	539,018	242,477	(296,541)	(122.30)					
14 TOTAL (12+13)	940,035	486,995	(453,040)	(93.03)					
15 AVERAGE (50% OF 14)	470,017	243,498	(226,520)	(93.03)					
16 INTEREST RATE - FIRST DAY OF MONTH	5.0500%	0.0000%	...	...			
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.1000%	0.0000%	...	...			
18 TOTAL (16+17)	10.1500%	0.0000%	...	...			
19 AVERAGE (50% OF 18)	5.0750%	0.0000%	...	...			
20 MONTHLY AVERAGE (19/12 Months)	0.423%	0.000%	...	...			
21 INTEREST PROVISION (15x20)	1,988	0	...	...			

Estimated Only:

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

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

JANUARY 1999 Through DECEMBER 1999
JULY 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
TOTAL					25,491,140	1,215,750	26,706,890	5,325,284.00	0	0	0	19.94

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FOR THE PERIOD: JANUARY 1999 THROUGH DECEMBER 1999
 MONTH: JULY 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	3,680	3,570	114,080	110,670	\$2.2500	\$2.3193
2	AMOCO	7995	16	16	500	485	\$2.1350	\$2.2010
3	AMOCO	7995	16	16	500	485	\$2.1400	\$2.2062
4	AMOCO	7995	16	16	500	485	\$2.1500	\$2.2165
5	AMOCO	7995	16	16	500	485	\$2.1650	\$2.2320
6	AMOCO	7995	48	47	1,500	1,455	\$2.1900	\$2.2577
7	AMOCO	7995	59	58	1,840	1,785	\$2.2525	\$2.3219
8	AMOCO	7995	32	31	1,000	970	\$2.2700	\$2.3402
9	AMOCO	7995	920	892	28,520	27,652	\$2.2825	\$2.3541
10	AMOCO	7995	16	16	500	485	\$2.3300	\$2.4021
11	AMOCO	7995	32	31	1,000	970	\$2.3350	\$2.4072
12	AMOCO	7995	48	47	1,500	1,455	\$2.4450	\$2.5206
13	AMOCO	25809	1,763	1,710	54,639	53,005	\$2.2525	\$2.3219
14	AMOCO	157738	1,840	1,785	57,040	55,335	\$2.2525	\$2.3219
15	DUKE	157739	920	893	28,520	27,683	\$2.2300	\$2.2974
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	TOTAL		9,422	9,144	292,139	283,405		
					WEIGHTED AVERAGE		\$2.2527	\$2.3221

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:		JULY 1999		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11 & 12)	723,162	464,160	(259,002)	(55.80)	6,968,582	6,552,700	(415,882)	(6.35)
OUTDOOR LIGHTING	(21)	72	170	98	57.65	564	1,150	586	50.96
RESIDENTIAL	(31 & 32)	481,762	458,350	(23,412)	(5.11)	6,057,780	6,259,980	202,200	3.23
LARGE VOLUME	(51)	1,543,096	1,608,360	65,264	4.06	12,675,193	13,095,100	419,907	3.21
FIRM TRANSPORT	(91)	185,040	41,160	(143,880)	(349.56)	605,854	232,420	(373,434)	(160.67)
TOTAL FIRM		2,933,132	2,572,200	(360,932)	(14.03)	26,307,973	26,141,350	(166,623)	(0.64)
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	133,403	180,080	46,677	25.92	1,248,740	1,267,310	18,570	1.47
INTERRUPTIBLE TRANSPORT	(92)	251,113	213,830	(37,283)	(17.44)	1,647,859	1,724,840	76,981	4.46
LARGE VOLUME INTERRUPTIBLE	(93)	2,747,784	2,266,450	(481,334)	(21.24)	12,776,138	11,145,140	(1,630,998)	(14.63)
OFF SYSTEM SALES SERVICE	(95)	176,500	0	(176,500)	0.00	1,215,750	0	(1,215,750)	0.00
TOTAL INTERRUPTIBLE		3,308,800	2,660,360	(648,440)	(24.37)	16,888,487	14,137,290	(2,751,197)	(19.46)
TOTAL THERM SALES		6,241,932	5,232,560	(1,009,372)	(19.29)	43,196,460	40,278,640	(2,917,820)	(7.24)
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
GENERAL SERVICE	(11 & 12)	2,787	2,919	132	4.52	2,818	2,886	68	2.36
OUTDOOR LIGHTING	(21)	0	5	5	100.00	0	5	5	100.00
RESIDENTIAL	(31 & 32)	34,008	33,126	(882)	(2.66)	34,053	33,481	(572)	(1.71)
LARGE VOLUME	(51)	888	856	(32)	(3.74)	873	879	6	0.68
FIRM TRANSPORT	(91)	5	1	(4)	(400.00)	2	1	(1)	0.00
TOTAL FIRM		37,688	36,907	(781)	(2.12)	37,746	37,252	(494)	(1.33)
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)	6	6	0	0.00
LARGE VOLUME INTERRUPTIBLE	(93)	1	1	0	0.00	1	1	0	0.00
OFF SYSTEM SALES SERVICE	(95)	1	0	(1)	0.00	1	0	(1)	0.00
TOTAL INTERRUPTIBLE		17	16	(1)	(6.25)	17	16	(1)	(6.25)
TOTAL CUSTOMERS		37,705	36,923	(782)	(2.12)	37,763	37,268	(495)	(1.33)
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11 & 12)	259	159	(100)	(62.89)	2,473	2,271	(202)	(8.89)
OUTDOOR LIGHTING	(21)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
RESIDENTIAL	(31 & 32)	14	14	0	0.00	178	187	9	4.81
LARGE VOLUME	(51)	1,738	1,879	141	7.50	14,519	14,898	379	2.54
FIRM TRANSPORT	(91)	37,008	41,160	4,152	10.09	302,927	232,420	(70,507)	(30.34)
INTERRUPTIBLE	(61)	16,675	20,009	3,334	16.66	138,749	140,812	2,063	1.47
INTERRUPTIBLE TRANSPORT	(92)	35,873	35,638	(235)	(0.66)	274,643	287,473	12,830	4.46
LARGE VOLUME INTERRUPTIBLE	(93)	2,747,784	2,266,450	(481,334)	(21.24)	12,776,138	11,145,140	(1,630,998)	(14.63)
OFF SYSTEM SALES SERVICE	(95)	176,500	0	(176,500)	0.00	1,215,750	0	(1,215,750)	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					
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	0	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					
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	0	0	0	0	0

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

DATE	07/31/99
DUE	08/10/99
INVOICE NO.	30871
TOTAL AMOUNT DUE	\$112,182.74

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: 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT HEIDI MASSIN
 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 OTH DRY	AMOUNT	
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DISC	NET			
					07/99	A	RES	0.3687	0.0076			0.3763	293,260	\$110,353.74
					07/99	A	NNR	0.0590				0.0590	31,000	\$1,829.00
TOTAL FOR CONTRACT 5009 FOR MONTH OF 07/99.												324,260	\$112,182.74	

*** END OF INVOICE 30871 ***

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

DATE	08/10/99	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	08/20/99		
INVOICE NO.	31124		
TOTAL AMOUNT DUE	\$6,006.44		

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

REDACTED

POI NO.	RECEIPTS	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES	AMOUNT	
	DRN No.	POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET	DTH DRY
Usage Charge		16103	3154	07/99	A	COM	0.0312	0.0047		0.0359	13,603	\$488.35
Usage Charge		16104	28645	07/99	A	COM	0.0312	0.0047		0.0359	11,193	\$401.83
Usage Charge		16105	3158	07/99	A	COM	0.0312	0.0047		0.0359	19,248	\$691.00
Usage Charge		16106	28456	07/99	A	COM	0.0312	0.0047		0.0359	9,300	\$333.87
Usage Charge		16107	3161	07/99	A	COM	0.0312	0.0047		0.0359	30,408	\$1,091.65
Usage Charge		16108	3163	07/99	A	COM	0.0312	0.0047		0.0359	17,763	\$637.69
Usage Charge		16109	3165	07/99	A	COM	0.0312	0.0047		0.0359	33,783	\$1,212.81
Usage Charge		16156	3262	07/99	A	COM	0.0312	0.0047		0.0359	2,263	\$81.24
Usage Charge		16157	3261	07/99	A	COM	0.0312	0.0047		0.0359	2,232	\$80.13
Usage Charge		16158	3277	07/99	A	COM	0.0312	0.0047		0.0359	9,867	\$354.23
Usage Charge		16273	3214	07/99	A	COM	0.0312	0.0047		0.0359	17,650	\$633.64
TOTAL FOR CONTRACT 5009 FOR MONTH OF 07/99.											167,310	\$6,006.44

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 31124 ***

12

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

DATE	08/10/99
DUE	08/20/99
INVOICE NO.	31114
TOTAL AMOUNT DUE	\$2,182.59

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

POI NO.	RECEIPTS DRN No.	DELIVERIES		PROD MONTH	TC	RC	RATES			NET	VOLUMES DTH DRY	AMOUNT
		POI NO.	DRN No.				BASE	SURCHARGES	DTSC			
	Usage Charge	16103	3154	07/99	A	CDM	0.0141	0.0047		0.0188	8,897	\$167.26
	Usage Charge	16104	28645	07/99	A	CDM	0.0141	0.0047		0.0188	14,539	\$273.33
	Usage Charge	16105	3158	07/99	A	CDM	0.0141	0.0047		0.0188	15,252	\$286.74
	Usage Charge	16106	28456	07/99	A	CDM	0.0141	0.0047		0.0188	24,800	\$466.24
	Usage Charge	16107	3161	07/99	A	CDM	0.0141	0.0047		0.0188	8,742	\$164.35
	Usage Charge	16108	3163	07/99	A	CDM	0.0141	0.0047		0.0188	837	\$15.74
	Usage Charge	16109	3165	07/99	A	CDM	0.0141	0.0047		0.0188	8,990	\$169.01
	Usage Charge	16156	3262	07/99	A	CDM	0.0141	0.0047		0.0188	10,137	\$190.58
	Usage Charge	16157	3261	07/99	A	CDM	0.0141	0.0047		0.0188	10,168	\$191.16
	Usage Charge	16158	3277	07/99	A	CDM	0.0141	0.0047		0.0188	13,733	\$258.18
TOTAL FOR CONTRACT 3624 FOR MONTH OF 07/99.											116,095	\$2,182.59

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 31114 ***

13

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

DATE	08/10/99	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	08/20/99		
INVOICE NO.	31123		
TOTAL AMOUNT DUE	(\$85.15)		

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
 DR 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
No Notice					07/99	A	COM	0.0312	0.0047		0.0359	(2,372)	(\$85.15)
TOTAL FOR CONTRACT 5002 FOR MONTH OF 07/99.												(2,372)	(\$85.15)

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 31123 ***

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



07/14/1999

2000727 01 SD

8138

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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

VOUCHER NO.	INVOICE DATE	INVOICE NUMBER	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
9907000017	07/10/1999	30584		9,779.84	0.00	9,779.84
			05/99 IMBALANCE CASH OUT			
						TOTAL 9,779.84



SPECIAL INSTRUCTIONS:

CALL ALICIA LENDERMAN TO PICK UP CHECK X36290 EB3922

DETACH AND RETAIN THIS STUB FOR YOUR RECORDS.

CHECK # 0625001486 ATTACHED BELOW



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

62-20
311

No. 0625001486

07/14/1999

PAY TO THE
ORDER OF

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

\$\$\$\$\$\$\$\$\$\$\$9,779.84

NOT VALID AFTER 90 DAYS

Nine Thousand Seven Hundred Seventy Nine and 84/100 Dollars

Marc Schneiderman

AUTHORIZED SIGNATURE

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

REDACTED



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

Invoice No: SR99071203
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: August 10, 1999
Payment Terms: Due August 25, 1999
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
FLORIDA GAS TRANSMISSION COMPANY:						
7/99	5430 - ZONE 1	6489	Pooling Zone 1 CS #7	114,080	2.2500	256,680.00
7/99	82B1500	716	Pooling Zone 3 CS #11	28,520	2.2300	63,599.60
** Invoice Totals				142,600		\$320,279.60

- * 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 Fallers at telephone (713) 260-8547.



Natural Gas Sales Invoice - REVISED

Amoco Energy Trading Corporation

Tax ID No. 36-3421304

Invoice Number: 503494
Invoice Date: 08/03/1999
Contract: 157115
Delivery Month: 07/1999
Due Date: 08/25/1999

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 ACCTING
ABA# [REDACTED]
NEW YORK NY 10061-8000

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 07/99 Calculations are based on nominated quantities

Table with 5 columns: Deliver Point Description, Amoco ID#, Quantity MMBTU, Price \$/MMBTU, Amount Due (\$). Rows include FGT ZONE 1 POOL (STA 7), FGT STATION 8 POOL POINT, and FGT FAIRWAY FLD.

Revised Amount: 318,853.85
Previous Amount: 317,917.50
Net Change Amount: -1,263.85

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



Natural Gas Sales Invoice

Amoco Energy Trading Corporation
Tax ID No. 36-3421804

Invoice Number 503768
Invoice Date 08/03/1999
Contract 196781
Delivery Month 07/1999
Due Date 08/25/1999

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

Remit Wrt to
AMOCO ENERGY TRADING CORPORATION
WIRE TRANSFER ACCT CHASE MANHATTAN
BANK NY - ACCT NO
ABA
NEW YORK, NY 10061-8000

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 07/99. Calculations are based on nominated quantities.

Deliver Point Description	Amoco ID#	Quantity MMBTU	Price \$/MMBTU	Amount Due (\$)
FGT STATION 8 POOL POINT	059380	9.340	2.26570	21,161.64
				21,161.64
			Total Amount Due	21,161.64
				21,161.64

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