

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

020003-GU

COST OF GAS PURCHASED	CURRENT MONTH:		NOVEMBER 1999		PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	14,123	4,954	9,169	185.08	103,255	77,977	25,278	32.42
2 NO NOTICE SERVICE	5,487	5,487	0	0.00	45,797	45,797	0	0.00
3 SWING SERVICE	0	0	0	0.00	7,762	0	7,762	0.00
4 COMMODITY (Other)	1,125,812	1,521,994	(396,182)	(26.03)	8,772,883	14,906,893	(6,134,010)	(41.15)
5 DEMAND	520,876	560,788	(39,912)	(7.12)	4,007,605	4,134,933	(127,328)	(3.08)
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)	1,666,298	2,093,223	(426,925)	(20.40)	12,937,302	19,165,600	(6,228,298)	(32.50)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	2,502	3,540	(1,038)	(29.32)	26,526	33,810	(7,284)	(21.54)
14 TOTAL THERM SALES	1,345,382	1,259,606	85,776	6.81	13,081,073	12,974,495	106,578	0.82
THERMS PURCHASED								
15 COMMODITY (Pipeline)	4,000,680	3,380,790	619,890	18.34	40,348,330	38,960,420	1,387,910	3.56
16 NO NOTICE SERVICE	930,000	930,000	0	0.00	7,762,000	7,762,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	13,210	0	13,210	0.00
18 COMMODITY (Other)	4,000,680	3,380,790	619,890	18.34	38,985,700	38,954,760	30,940	0.08
19 DEMAND	5,934,000	5,634,000	300,000	5.32	68,133,470	59,110,470	9,023,000	15.26
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)	4,000,680	3,380,790	619,890	18.34	38,998,910	38,954,760	44,150	0.11
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	6,796	6,080	716	11.78	78,302	70,100	8,202	11.70
27 TOTAL THERM SALES (24-26 Estimated Only)	6,037,514	3,374,710	2,662,804	78.90	67,667,224	38,884,660	28,782,564	74.02
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.353	0.147	0.206	140.14	0.256	0.200	0.056	28.00
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	58.759	0.000	58.759	0.00
31 COMMODITY (Other) (4/18)	28.141	45.019	(16.878)	(37.49)	22.503	38.267	(15.764)	(41.19)
32 DEMAND (5/19)	8.778	9.954	(1.176)	(11.81)	5.882	6.995	(1.113)	(15.91)
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)	41.650	61.915	(20.265)	(32.73)	33.173	49.200	(16.027)	(32.58)
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)	36.816	58.224	(21.408)	(36.77)	33.877	48.231	(14.354)	(29.76)
40 TOTAL COST OF THERM SOLD (11/27)	27.599	62.027	(34.428)	(55.50)	19.119	49.288	(30.169)	(61.21)
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)	26.984	61.412	(34.428)	(56.06)	18.504	48.673	(30.169)	(61.98)
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)	27.11973	61.72090	(34.601)	(56.06)	18.59708	48.91783	(30.321)	(61.98)
45 PGA FACTOR ROUNDED TO NEAREST .001	27.120	61.721	(34.601)	(56.06)	18.597	48.918	(30.321)	(61.98)

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REGULATORY 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**

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	14,123	4,954	9,169	185.08	103,255	88,116	15,139	17.18
2 NO NOTICE SERVICE	5,487	5,487	0	0.00	45,797	45,797	0	0.00
3 SWING SERVICE	0	0	0	0.00	7,762	7,762	0	0.00
4 COMMODITY (Other)	1,125,812	1,521,994	(396,182)	(26.03)	8,772,883	9,939,292	(1,166,409)	(11.74)
5 DEMAND	520,876	560,788	(39,912)	(7.12)	4,007,605	4,056,052	(48,447)	(1.19)
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)	1,666,298	2,093,223	(426,925)	(20.40)	12,937,302	14,137,019	(1,199,717)	(8.49)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	2,502	3,540	(1,038)	(29.32)	26,526	25,532	994	3.89
14 TOTAL THERM SALES	1,345,382	1,259,606	85,776	6.81	13,081,073	13,134,309	(53,236)	(0.41)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	4,000,680	3,380,790	619,890	18.34	40,348,330	39,733,380	614,950	1.55
16 NO NOTICE SERVICE	930,000	930,000	0	0.00	7,762,000	7,762,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	13,210	13,210	0	0.00
18 COMMODITY (Other)	4,000,680	3,380,790	619,890	18.34	38,985,700	38,572,920	412,780	1.07
19 DEMAND	5,934,000	5,634,000	300,000	5.32	68,133,470	67,083,470	1,050,000	1.57
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)	4,000,680	3,380,790	619,890	18.34	38,998,910	38,586,130	412,780	1.07
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	6,796	6,080	716	11.78	78,302	70,121	8,181	11.67
27 TOTAL THERM SALES (24-26 Estimated Only)	6,037,514	3,374,710	2,662,804	78.90	67,667,224	58,279,791	9,387,433	16.11
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.353	0.147	0.206	140.14	0.256	0.222	0.034	15.32
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	58.759	58.759	0.000	0.00
31 COMMODITY (Other) (4/18)	28.141	45.019	(16.878)	(37.49)	22.503	25.768	(3.265)	(12.67)
32 DEMAND (5/19)	8.778	9.954	(1.176)	(11.81)	5.882	6.046	(0.164)	(2.71)
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)	41.650	61.915	(20.265)	(32.73)	33.173	36.638	(3.465)	(9.46)
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)	36.816	58.224	(21.408)	(36.77)	33.877	36.411	(2.534)	(6.96)
40 TOTAL COST OF THERM SOLD (11/27)	27.599	62.027	(34.428)	(55.50)	19.119	24.257	(5.138)	(21.18)
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)	26.984	61.412	(34.428)	(56.06)	18.504	23.642	(5.138)	(21.73)
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)	27.11973	61.72090	(34.601)	(56.06)	18.59708	23.76092	(5.164)	(21.73)
45 PGA FACTOR ROUNDED TO NEAREST .001	27.120	61.721	(34.601)	(56.06)	18.597	23.761	(5.164)	(21.73)

**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:				NOVEMBER 1999				PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE					
			AMOUNT	%			AMOUNT	%				
1 COMMODITY (Pipeline)	14,123	4,954	9,169	185.08	103,255	88,116	15,139	17.18				
2 NO NOTICE SERVICE	5,487	5,487	0	0.00	45,797	45,797	0	0.00				
3 SWING SERVICE	0	0	0	0.00	7,762	7,762	0	0.00				
4 COMMODITY (Other)	1,125,812	1,521,994	(396,182)	(26.03)	8,772,883	9,939,292	(1,166,409)	(11.74)				
5 DEMAND	520,876	560,788	(39,912)	(7.12)	4,007,605	4,056,052	(48,447)	(1.19)				
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	(830,077)	830,077	(100.00)	0	(1,480,878)	1,480,878	(100.00)				
11 TOTAL COST (1+2+3+4+5+6+10):(7+8+9)	1,666,298	1,263,146	403,152	31.92	12,937,302	12,656,141	281,161	2.22				
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13 COMPANY USE	2,502	3,540	(1,038)	(29.32)	26,526	25,532	994	3.89				
14 TOTAL THERM SALES	1,345,382	1,259,606	85,776	6.81	13,081,073	13,134,309	(53,236)	(0.41)				
THERMS PURCHASED												
15 COMMODITY (Pipeline)	4,000,680	3,380,790	619,890	18.34	40,348,330	39,733,380	614,950	1.55				
16 NO NOTICE SERVICE	930,000	930,000	0	0.00	7,762,000	7,762,000	0	0.00				
17 SWING SERVICE	0	0	0	0.00	13,210	13,210	0	0.00				
18 COMMODITY (Other)	4,000,680	3,380,790	619,890	18.34	38,985,700	38,572,920	412,780	1.07				
19 DEMAND	5,934,000	5,634,000	300,000	5.32	68,133,470	67,083,470	1,050,000	1.57				
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)	4,000,680	3,380,790	619,890	18.34	38,998,910	38,586,130	412,780	1.07				
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26 COMPANY USE	6,796	6,080	716	11.78	78,302	70,121	8,181	11.67				
27 TOTAL THERM SALES (24-26 Estimated Only)	6,037,514	3,374,710	2,662,804	78.90	67,667,224	58,279,791	9,387,433	16.11				
CENTS PER THERM												
28 COMMODITY (Pipeline) (1/15)	0.353	0.147	0.206	140.14	0.256	0.222	0.034	15.32				
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	58.759	58.759	0.000	0.00				
31 COMMODITY (Other) (4/18)	28.141	45.019	(16.878)	(37.49)	22.503	25.768	(3.265)	(12.67)				
32 DEMAND (5/19)	8.778	9.954	(1.176)	(11.81)	5.882	6.046	(0.164)	(2.71)				
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)	41.650	37.362	4.288	11.48	33.173	32.800	0.373	1.14				
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)	36.816	58.224	(21.408)	(36.77)	33.877	36.411	(2.534)	(6.96)				
40 TOTAL COST OF THERM SOLD (11/27)	27.599	37.430	(9.831)	(26.27)	19.119	21.716	(2.597)	(11.96)				
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)	26.984	36.815	(9.831)	(26.70)	18.504	21.101	(2.597)	(12.31)				
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)	27.11973	37.00018	(9.880)	(26.70)	18.59708	21.20714	(2.610)	(12.31)				
45 PGA FACTOR ROUNDED TO NEAREST .001	27.120	37.000	(9.880)	(26.70)	18.597	21.207	(2.610)	(12.31)				

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

FOR THE PERIOD OF:
CURRENT MONTH:

JANUARY 1999 THROUGH DECEMBER 1999
NOVEMBER 1999

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	3,959,480	13,943.23	0.352
2 No Notice Commodity Adjustment - System Supply	(137,780)	(602.10)	0.437
3 Commodity Pipeline - Scheduled FTS - End Users	0	0.00	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	178,980	782.14	0.437
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)	4,000,680	14,123.27	0.353
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	3,821,700	1,156,466.44	30.261
18 Commodity Other - Scheduled FTS - OSSS	178,980	52,273.56	29.206
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	(14,602.42)	0.000
21 Imbalance Cashout - Other Shippers	0	(68,325.82)	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)	4,000,680	1,125,811.76	28.141
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	5,755,020	519,903.70	9.034
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	178,980	971.86	0.543
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	5,934,000	520,875.56	8.778
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: NOVEMBER 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	32975	10	279,323.42	0.00	5,487.00	0.00	0.00	273,836.42	0.00
2	FGT	32965	11	247,039.14	0.00	0.00	0.00	0.00	247,039.14	0.00
3	FGT	33230	12	9,499.19	9,499.19	0.00	0.00	0.00	0.00	0.00
4	FGT	33220	13	5,226.18	5,226.18	0.00	0.00	0.00	0.00	0.00
5	FGT	33229	14	(602.10)	(602.10)	0.00	0.00	0.00	0.00	0.00
6	FGT	CK625001576	15	(14,602.42)	0.00	0.00	0.00	(14,602.42)	0.00	0.00
7	DUKE ENERGY	SR99110830	16	494,340.00	0.00	0.00	0.00	494,340.00	0.00	0.00
8	DUKE ENERGY	SR99110831	17	5,675.00	0.00	0.00	0.00	5,675.00	0.00	0.00
9	AMOCO	505063	18	495,082.50	0.00	0.00	0.00	495,082.50	0.00	0.00
10	AMOCO	505334	19	213,642.50	0.00	0.00	0.00	213,642.50	0.00	0.00
11	FGU	WIRE	20	(3,682.56)	0.00	0.00	0.00	(3,682.56)	0.00	0.00
12	NUI	WIRE	21	(30,266.24)	0.00	0.00	0.00	(30,266.24)	0.00	0.00
13	INFINITE	WIRE	22	(34,377.02)	0.00	0.00	0.00	(34,377.02)	0.00	0.00
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
TOTAL				1,666,297.59	14,123.27	5,487.00	0.00	1,125,811.76	520,875.56	0.00

FOR THE PERIOD OF: JANUARY 1999 Through DECEMBER 1999

	CURRENT MONTH:		NOVEMBER 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)	1,125,812	1,521,994	396,182	26.03	8,772,883	9,939,292	1,166,409	11.74
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	540,486	(258,848)	(799,334)	308.80	4,164,419	2,716,849	(1,447,570)	(53.28)
3 TOTAL	1,666,298	1,263,146	(403,152)	(31.92)	12,937,302	12,656,141	(281,161)	(2.22)
4 FUEL REVENUES (NET OF REVENUE TAX)	1,345,382	1,259,606	(85,776)	(6.81)	13,081,073	13,134,309	53,236	0.41
5 TRUE-UP (COLLECTED) OR REFUNDED	22,192	22,192	0	0.00	244,112	244,112	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,367,574	1,281,798	(85,776)	(6.69)	13,325,185	13,378,421	53,236	0.40
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(298,724)	18,652	317,376	1,701.57	387,883	722,280	334,397	46.30
8 INTEREST PROVISION-THIS PERIOD (21) (2)	1,800	0	(1,800)	0.00	15,413	8,238	(7,175)	0.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	558,613	570,259	11,646	2.04	80,313	80,313	0	0.00
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(22,192)	(22,192)	0	0.00	(244,112)	(244,112)	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)	239,497	566,719	327,222	57.74	239,497	566,719	327,222	57.74
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	558,613	570,259	11,646	2.04	* 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)	237,697	566,719	329,022	58.06				
14 TOTAL (12+13)	796,310	1,136,978	340,668	29.96				
15 AVERAGE (50% OF 14)	398,155	568,489	170,334	29.96				
16 INTEREST RATE - FIRST DAY OF MONTH	5.3000%	0.0000%	...	...		
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.5500%	0.0000%	...	...		
18 TOTAL (16+17)	10.8500%	0.0000%	...	...		
19 AVERAGE (50% OF 18)	5.4250%	0.0000%	...	...		
20 MONTHLY AVERAGE (19/12 Months)	0.452%	0.000%	...	...		
21 INTEREST PROVISION (15x20)	1,800	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.

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

JANUARY 1999 Through DECEMBER 1999
NOVEMBER 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
40	SEP 99	DUKE	SYS SUPPLY	N/A	977,010	178,250	1,155,260	357937	N/A	N/A	INCL IN COST	30.9832419
41	SEP 99	AMOCO	SYS SUPPLY	N/A	1,191,950		1,191,950	353895	N/A	N/A	INCL IN COST	29.6904233
TOTAL					30,203,920	1,588,420	31,792,340	6,747,198.00	0	0	0	21.22

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

JANUARY 1999 Through DECEMBER 1999
NOVEMBER 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	SEP 99	AMOCO	SYS SUPPLY	N/A	261900		261,900	70,553	N/A	N/A	INCL IN COST	26.938908
2	SEP 99	AMOCO	SYS SUPPLY	N/A	18640		18,640	5,518	N/A	N/A	INCL IN COST	29.6030043
3	SEP 99	FGT	SYS SUPPLY	N/A	N/A		N/A	(19,103)	N/A	N/A	INCL IN COST	N/A
4	OCT 99	DUKE	SYS SUPPLY	N/A	850150	234730	1084880	347,385	N/A	N/A	INCL IN COST	32.0205921
5	OCT 99	AMOCO	SYS SUPPLY	N/A	1355810		1355810	352,208	N/A	N/A	INCL IN COST	25.9776812
6	OCT 99	AMOCO	SYS SUPPLY	N/A	471450		471450	135,771	N/A	N/A	INCL IN COST	28.7986001
7	OCT 99	FGT	SYS SUPPLY	N/A	N/A		N/A	(2,492)	N/A	N/A	INCL IN COST	N/A
8	OCT 99	REEDY CREEK	SYS SUPPLY	N/A	N/A		N/A	10,034	N/A	N/A	INCL IN COST	N/A
9	NOV 99	DUKE	SYS SUPPLY	N/A	1287940	178980	1466920	494,340	N/A	N/A	INCL IN COST	33.6991792
10	NOV 99	DUKE	SYS SUPPLY	N/A	19460		19460	5,675	N/A	N/A	INCL IN COST	29.1623844
11	NOV 99	AMOCO	SYS SUPPLY	N/A	1605000		1605000	495,082	N/A	N/A	INCL IN COST	30.8462305
12	NOV 99	AMOCO	SYS SUPPLY	N/A	909300		909300	213,642	N/A	N/A	INCL IN COST	23.4952161
13	NOV 99	FGU	SYS SUPPLY	N/A	N/A		N/A	(3,683)	N/A	N/A	INCL IN COST	N/A
14	NOV 99	NUI	SYS SUPPLY	N/A	N/A		N/A	(30,266)	N/A	N/A	INCL IN COST	N/A
15	NOV 99	INFINITE	SYS SUPPLY	N/A	N/A		N/A	(34,377)	N/A	N/A	INCL IN COST	N/A
16	NOV 99	FGT	SYS SUPPLY	N/A	N/A		N/A	(14,602)	N/A	N/A	INCL IN COST	N/A
TOTAL					36,983,570	2,002,130	38,985,700	8,772,883.00	0	0	0	22.50

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FOR THE PERIOD: JANUARY 1999 THROUGH DECEMBER 1999
 MONTH: NOVEMBER 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	8489	4,400	4,279	132,000	128,370	\$3.0000	\$3.0848
2	AMOCO	7995	450	438	13,500	13,130	\$1.9250	\$1.9792
3	AMOCO	7995	140	136	4,200	4,084	\$1.9950	\$2.0517
4	AMOCO	7995	140	136	4,200	4,084	\$2.0350	\$2.0928
5	AMOCO	7995	320	311	9,600	9,336	\$2.1500	\$2.2108
6	AMOCO	7995	420	408	12,600	12,252	\$2.1850	\$2.2265
7	AMOCO	7995	140	136	4,200	4,084	\$2.2300	\$2.2933
8	AMOCO	7995	280	272	8,400	8,168	\$2.2350	\$2.2985
9	AMOCO	7995	173	169	5,200	5,057	\$2.2700	\$2.3342
10	AMOCO	7995	107	104	3,200	3,112	\$2.3100	\$2.3753
11	AMOCO	7995	147	143	4,400	4,280	\$2.4050	\$2.4724
12	AMOCO	7995	73	71	2,200	2,140	\$2.4300	\$2.4981
13	AMOCO	7995	73	71	2,200	2,140	\$2.8000	\$2.6729
14	AMOCO	7995	220	214	6,600	6,420	\$2.6300	\$2.7037
15	AMOCO	7995	73	71	2,200	2,140	\$2.7500	\$2.8271
16	AMOCO	7995	107	104	3,200	3,112	\$2.7800	\$2.8380
17	AMOCO	7995	40	39	1,200	1,167	\$2.7750	\$2.8535
18	DUKE	7995	33	32	1,000	973	\$2.8250	\$2.9034
19	AMOCO	7995	107	104	3,200	3,112	\$2.8400	\$2.9203
20	DUKE	7995	33	32	1,000	973	\$2.8500	\$2.9291
21	AMOCO	7995	107	104	3,200	3,112	\$2.8550	\$2.9460
22	AMOCO	7995	1,100	1,070	33,000	32,100	\$3.0325	\$3.1175
23	AMOCO	25809	2,200	2,140	66,000	64,200	\$2.9925	\$3.0764
24	AMOCO	157738	2,200	2,140	66,000	64,200	\$2.9925	\$3.0764
25	DUKE	157739	1,100	1,070	33,000	32,100	\$2.9800	\$3.0636
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TOTAL	14,183	13,794	425,500	413,846			
			WEIGHTED AVERAGE		\$2.8408	\$2.9207	

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:		NOVEMBER 1999		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11 & 12)	1,030,879	829,490	(201,389)	(24.28)	9,751,231	8,962,030	(789,201)	(8.81)
OUTDOOR LIGHTING	(21)	50	160	110	68.75	765	1,820	1,055	57.97
RESIDENTIAL	(31 & 32)	807,934	688,300	(119,634)	(17.38)	8,332,324	8,369,420	37,096	0.44
LARGE VOLUME	(51)	1,613,280	1,659,550	46,270	2.79	18,671,213	19,536,530	865,317	4.43
FIRM TRANSPORT	(91)	328,778	87,850	(240,928)	(274.25)	1,769,453	476,550	(1,292,903)	(271.30)
TOTAL FIRM		3,780,921	3,265,350	(515,571)	(15.79)	38,524,986	37,346,350	(1,178,636)	(3.16)
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	109,622	197,210	87,588	44.41	1,740,567	2,020,520	279,953	13.86
INTERRUPTIBLE TRANSPORT	(92)	323,031	224,990	(98,041)	(43.58)	2,762,052	2,608,470	(153,582)	(5.89)
LARGE VOLUME INTERRUPTIBLE	(93)	1,661,850	1,190,870	(470,980)	(39.55)	22,736,658	18,856,160	(3,880,498)	(20.58)
OFF SYSTEM SALES SERVICE	(95)	178,980	0	(178,980)	0.00	2,002,130	0	(2,002,130)	0.00
TOTAL INTERRUPTIBLE		2,273,483	1,613,070	(660,413)	(40.94)	29,241,407	23,485,150	(5,756,257)	(24.51)
TOTAL THERM SALES		6,054,404	4,878,420	(1,175,984)	(24.11)	67,766,393	60,831,500	(6,934,893)	(11.40)
NUMBER OF CUSTOMERS (FIRM)									
AVG. NO. OF CUSTOMERS PERIOD TO DATE									
GENERAL SERVICE	(11 & 12)	2,833	2,972	139	4.68	2,813	2,906	93	3.20
OUTDOOR LIGHTING	(21)	0	5	5	100.00	0	5	5	100.00
RESIDENTIAL	(31 & 32)	34,222	34,071	(151)	(0.44)	34,036	33,482	(554)	(1.65)
LARGE VOLUME	(51)	898	866	(32)	(3.70)	882	872	(10)	(1.15)
FIRM TRANSPORT	(91)	7	2	(5)	(250.00)	4	1	(3)	0.00
TOTAL FIRM		37,960	37,916	(44)	(0.12)	37,735	37,266	(469)	(1.26)
NUMBER OF CUSTOMERS (INTERRUPTIBLE)									
AVG. NO. OF CUSTOMERS PERIOD TO DATE									
INTERRUPTIBLE	(61)	7	9	2	22.22	8	9	1	11.11
INTERRUPTIBLE TRANSPORT	(92)	8	6	(2)	(33.33)	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)	17	16	(1)	(6.25)
TOTAL CUSTOMERS		37,977	37,932	(45)	(0.12)	37,752	37,282	(470)	(1.26)
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11 & 12)	364	279	(85)	(30.47)	3,466	3,084	(382)	(12.39)
OUTDOOR LIGHTING	(21)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
RESIDENTIAL	(31 & 32)	24	20	(4)	(20.00)	245	250	5	2.00
LARGE VOLUME	(51)	1,797	1,916	119	6.21	21,169	22,404	1,235	5.51
FIRM TRANSPORT	(91)	46,968	43,925	(3,043)	(6.93)	442,363	476,550	34,187	7.17
INTERRUPTIBLE	(61)	15,660	21,912	6,252	28.53	217,571	224,502	6,931	3.09
INTERRUPTIBLE TRANSPORT	(92)	40,379	37,498	(2,881)	(7.68)	394,579	434,745	40,166	9.24
LARGE VOLUME INTERRUPTIBLE	(93)	1,661,850	1,190,870	(470,980)	(39.55)	22,736,658	18,856,160	(3,880,498)	(20.58)
OFF SYSTEM SALES SERVICE	(95)	178,980	0	(178,980)	0.00	2,002,130	0	(2,002,130)	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												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	1.0590	1.0589	1.0628	1.0610	1.0556	1.0494	1.0483	1.0457	1.0405	1.0396	1.0368	
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	1.05	1.05	1.05	0
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	1.0585	1.0599	1.0625	1.0607	1.0549	1.0489	1.0482	1.0453	1.0408	1.0396	1.0388	
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	1.06	1.06	1.06	0

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

Page 1

DATE	11/30/99
DUE	12/10/99
INVOICE NO.	32975
TOTAL AMOUNT DUE	\$279,323.42

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 Building 1X
 Account # 111000012
 ABA # 111000012

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		PRD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
	DRN No.	DRN No.	POI NO.	DRN No.				BASE	SURCHARGES	DJSC			NET
					11/99	A	RES	0.3687	0.0076		0.3763	276,480	\$104,039.42
					11/99	A	RES	0.3687			0.3687	540,000	\$199,098.00
					11/99	A	MNR	0.0590			0.0590	93,000	\$5,487.00
					11/99	A	TRL	0.0515			0.0515	(84,000)	(\$4,326.00)
					11/99	A	TRL	0.0515			0.0515	(30,000)	(\$1,545.00)
					11/99	A	TRL	0.0550			0.0550	(42,000)	(\$2,310.00)
					11/99	A	TRL	0.0550			0.0550	(108,000)	(\$5,940.00)
					11/99	A	TRL	0.0550			0.0550	(105,000)	(\$5,775.00)
					11/99	A	TRL	0.0550			0.0550	(15,000)	(\$825.00)
					11/99	A	TRL	0.0550			0.0550	(36,000)	(\$1,980.00)
					11/99	A	TRL	0.0550			0.0550	(33,000)	(\$1,815.00)
					11/99	A	TRL	0.0550			0.0550	(27,000)	(\$1,485.00)
					11/99	A	TRL	0.0550			0.0550	(30,000)	(\$1,650.00)
					11/99	A	TRL	0.0550			0.0550	(30,000)	(\$1,650.00)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 11/99.											369,480	\$279,323.42	

*** END OF INVOICE 32975 ***

REDACTED

10

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

DATE	11/30/99
DUE	12/10/99
INVOICE NO.	32965
TOTAL AMOUNT DUE	\$247,039.14

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 # 111000012

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

RECEIPTS POI NO.	DRN No.	DELIVERIES		PROD MONTH	TC	RC	RATES				VOLUMES DTH DRY	AMOUNT
		POI NO.	DRN No.				BASE	SURCHARGES	DISC	RET		
				11/99	A	RES	0.7719	0.0076		0.7795	316,920	\$247,039.14
TOTAL FOR CONTRACT 3624 FOR MONTH OF 11/99.											316,920	\$247,039.14

*** END OF INVOICE 32965 ***

REDACTED

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

DATE 12/10/99
 DUE 12/20/99
 INVOICE NO. 33230
 TOTAL AMOUNT DUE \$9,499.19

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

Please reference this invoice no. on your remittance and wire to:
 Wire Transfer
 Florida Gas Transmission Company
 Nations Bank, Dallas, TX
 Account #
 ABA # 111000012

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

RECEIPTS PDI NO.	DRN No.	DELIVERIES		PRDG MONTH	TC	RC	RATES			VOLUMES GTH DRY	AMOUNT
		PDI NO.	DRN No.				BASE	SURCHARGES	OTSC			NET
Usage Charge		16103	3:54	11/99	A	COM	0.0312	0.0125	0.0437	14,866	\$649.64
Usage Charge		16104	28645	11/99	A	COM	0.0312	0.0125	0.0437	9,438	\$412.44
Usage Charge		16105	3:58	11/99	A	COM	0.0312	0.0125	0.0437	22,881	\$999.90
Usage Charge		16106	28456	11/99	A	COM	0.0312	0.0125	0.0437	4,860	\$212.38
Usage Charge		16107	3:61	11/99	A	COM	0.0312	0.0125	0.0437	28,128	\$1,229.19
Usage Charge		16108	3:63	11/99	A	COM	0.0312	0.0125	0.0437	27,538	\$1,203.41
Usage Charge		16109	3:65	11/99	A	COM	0.0312	0.0125	0.0437	45,415	\$1,984.64
Usage Charge		16156	3262	11/99	A	COM	0.0312	0.0125	0.0437	14,292	\$624.56
Usage Charge		16157	3261	11/99	A	COM	0.0312	0.0125	0.0437	7,312	\$319.53
Usage Charge		16158	3277	11/99	A	COM	0.0312	0.0125	0.0437	12,165	\$531.61
Usage Charge		16273	3214	11/99	A	COM	0.0312	0.0125	0.0437	17,898	\$782.14
Usage Charge		62992	217831	11/99	A	COM	0.0312	0.0125	0.0437	12,580	\$549.75
TOTAL FOR CONTRACT 5009 FOR MONTH OF 11/99.										217,373	\$9,499.19

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)

REDACTED

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

DATE	12/10/99
DUE	12/20/99
INVOICE NO.	33220
TOTAL AMOUNT DUE	\$5,226.18

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

Please reference this invoice no. on your remittance
 and wire to:
 Wire Transfer
 Florida Gas Transmission Company
 Nations Bank: Dallas, TX
 Account #
 ABA # 113000012

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 DRN No.	DELIVERIES		PROD MONTH	TC	RC	RATES			DISC	NET	VOLUMES GTH DAY	AMOUNT
		POI NO.	DRN No.				BASE	SURCHARGES					
	Usage Charge	16103	3154	11/99	A	COM	0.0141	0.0125		0.0266	15,120	\$402.19	
	Usage Charge	16104	28645	11/99	A	COM	0.0141	0.0125		0.0266	24,773	\$658.96	
	Usage Charge	16105	3158	11/99	A	COM	0.0141	0.0125		0.0266	30,460	\$810.77	
	Usage Charge	16106	28456	11/99	A	COM	0.0141	0.0125		0.0266	37,300	\$992.18	
	Usage Charge	16107	3161	11/99	A	COM	0.0141	0.0125		0.0266	8,310	\$221.05	
	Usage Charge	16108	3163	11/99	A	COM	0.0141	0.0125		0.0266	2,400	\$63.84	
	Usage Charge	16109	3165	11/99	A	COM	0.0141	0.0125		0.0266	16,950	\$450.87	
	Usage Charge	16156	3262	11/99	A	COM	0.0141	0.0125		0.0266	21,070	\$560.46	
	Usage Charge	16157	3261	11/99	A	COM	0.0141	0.0125		0.0266	16,170	\$430.12	
	Usage Charge	16158	3277	11/99	A	COM	0.0141	0.0125		0.0266	23,900	\$635.74	
TOTAL FOR CONTRACT 3624 FOR MONTH OF 11/99.											196,473	\$5,226.18	

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 33220 ***

REDACTED

31

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

Page 1

DATE	12/10/99	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: SHYDER, CHRIS POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank Dallas, TX Account # ABA # 111000012
DUE	12/20/99		
INVOICE NO.	33229		
TOTAL AMOUNT DUE	(\$602.10)		

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

POJ NO.	RECEIPTS		DELIVERIES		PRDG MONTH	TC	RC	RATES			DISC	RET	VOLUMES GTH DRY	AMOUNT
	DRM No.	DRM No.	POJ NO.	DRM No.				BASE	SURCHARGES					
No Notice					11/99	A	COM	0.0312	0.0125			0.0437	(13,778)	(\$602.10) ✓
TOTAL FOR CONTRACT 5002 FOR MONTH OF 11/99.													(13,778)	(\$602.10)

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 33229 ***

REDACTED

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



11/10/1999

2001300.01 SD

8224

3

PG 1 OF 1

*also
Don't*

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

REDACTED

VENDOR NO. 4084
REMITTANCE STATEMENT

CHECKER NO.	INVOICE DATE	INVOICE NUMBER	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
000021	11/10/1999	32655		14,602.42	0.00	14,602.42
			9/99-IMBALANCE CASH OUT			
						TOTAL 14,602.42



ADDITIONAL INSTRUCTIONS:

CALL ALICIA LENDERMAN TO PICK UP CHECK X36290 EB3922

PLEASE PRINT AND RETAIN THIS STUB FOR YOUR RECORDS.

CHECK # 0625001576 ATTACHED BELOW

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

62-20
311

No. 0625001576

11/10/1999

DELIVER TO THE ORDER OF

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

\$\$\$\$\$\$\$\$\$\$\$14,602.42

NOT VALID AFTER 90 DAYS

Seventeen Thousand Six Hundred Two and 42/100 Dollars

Marc Schneiderman

AUTHORIZED SIGNATURE

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



Mobil

REDACTED

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

Invoice No: SR99110830
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 # 021000021
Account #

Invoice Date: December 10, 1999
Payment Terms: Due December 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:						
1/99	5430 - ZONE 1	6489	Pooling/Zone 1 CS #7	132,000	3.0000	396,000.00
1/99	B2B1500	7,16	Pooling/Zone 3 CS #11	33,000	2.9800	98,340.00
Invoice Totals				165,000		\$494,340.00

- 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 () or mail to the address shown on the letterhead.
- Please refer to this invoice with your payment.
- Any questions about this invoice, please contact Kathryn Merrill at telephone (713)9754229.



Mobil

REDACTED

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

Invoice No: SR99110831
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 # 021000021
Account #

Invoice Date: December 10, 1999
Payment Terms: Due December 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:						
11/99	5430 - ZONE 2	7995	Pooling/Zone 2 CS # 8	1,000	2.8250	2,825.00
11/99	5430 - ZONE 2	7995	Pooling/Zone 2 CS # 8	1,000	2.8500	2,850.00
Invoice Totals				2,000		\$5,675.00

- 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 () - or mail to the address shown on the letterhead.
- Please refer to this invoice with your payment.
- Any questions about this invoice, please contact Kathryn Merrill at telephone (713)9754229.

Natural Gas Sales Invoice



Amoco Energy Trading Corporation

Tax ID No. 36-3421804

REDACTED

Invoice Number 505063
Invoice Date 12/02/1999
Contract 157115
Delivery Month 11/1999
Due Date 12/25/1999

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# 021000021
NEW YORK, NY, 10081-8000

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 11/99. 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, FGT FAIRWAY FLD, and Total Amount Due 495,082.50.

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

REDACTED

**Amoco Energy
Trading Corporation**
Tax ID No. 36-3421804

Invoice Number 505334
Invoice Date 12/02/1999
Contract 196781
Delivery Month 11/1999
Due Date 12/25/1999

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# 021000021
NEW YORK, NY, 10081-6000

If remitting an amount different than the total amount billed, please note changes on this invoice and fax to the number shown below, including appropriate documentation.

*** Please include Amoco's invoice number on all remittances. ***

Natural gas delivered during 11/99 Calculations are based on nominated quantities.

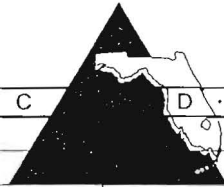
Delivery Point Description	Amoco ID#	Quantity MMBTU	Price \$/MMBTU	Amount Due (\$)
FGT STATION 8 POOL POINT	059380	93,500	2.28490	213,638.15 213,642.50
Total Amount Due				213,638.15 213,642.50 ✓

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



**Florida
Public
Utilities
Company**

REDACTED

INVOICE

Date: November 17, 1999
Due Date: November 27, 1999

Florida Gas Utility
Attention: Ms. Michelle Klein
2815 Northwest 13th Street
Gainesville, Florida 32609

INVOICE NUMBER 12112859GS76

<u>Description</u>	<u>Basis</u>	<u>Units</u>	<u>Price</u>	<u>Amount</u>
October 1999 Market Delivery Imbalance Trading	MMBtu	1,344	\$2.7400	\$3,682.56
Totals		1,344		\$3,682.56

Mail Payment to:

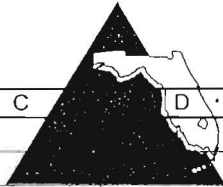
Wire transfer payment to:

Florida Public Utilities Company
Attention: Christopher M. Snyder
Post Office Box 3395
West Palm Beach, Florida 33402-3395

SunBank/South Florida, NA
501 East Los Olas Boulevard
Ft. Lauderdale, Florida 33301
ABA #067006076

For the credit of Florida Public Utilities Company
General Account No. 6990607000148

Please enclose one copy of this invoice with check payment



**Florida
Public
Utilities
Company**

REDACTED

INVOICE

Date: November 17, 1999
Due Date: November 27, 1999

NUI Corporation
Attention: Mr. Jeff Swidor
550 Route 202-206
Bedminster, New Jersey 07921-0760

INVOICE NUMBER 12112859GS77

<u>Description</u>	<u>Basis</u>	<u>Units</u>	<u>Price</u>	<u>Amount</u>
October 1999 No-Notice Imbalance Trading	MMBtu	11,552	\$2.6200	\$30,266.24
Totals		11,552		\$30,266.24

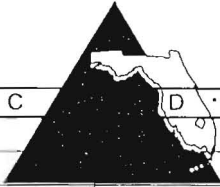
Mail Payment to:

Wire transfer payment to:

Florida Public Utilities Company
Attention: Christopher M. Snyder
Post Office Box 3395
West Palm Beach, Florida 33402-3395

SunBank/South Florida, NA
501 East Los Olas Boulevard
Ft. Lauderdale, Florida 33301
ABA #067006076
For the credit of Florida Public Utilities Company
General Account No. 6900037009148

Please enclose one copy of this invoice with check payment



**Florida
Public
Utilities
Company**

REDACTED

INVOICE

Date: November 17, 1999
Due Date: November 27, 1999

Infinite Energy
Attention: Mr. Mike Blaser
7001 SW 24th Avenue
Gainesville, Florida 32607

INVOICE NUMBER 12112859GS78

<u>Description</u>	<u>Basis</u>	<u>Units</u>	<u>Price</u>	<u>Amount</u>
October 1999 No-Notice Imbalance Trading	MMBtu	13,121	\$2.6200	\$34,377.02
Totals		13,121		\$34,377.02
		-----		-----

Mail Payment to:
Florida Public Utilities Company
Attention: Christopher M. Snyder
Post Office Box 3395
West Palm Beach, Florida 33402-3395

Wire transfer payment to:
SunBank/South Florida, NA
501 East Los Olas Boulevard
Ft. Lauderdale, Florida 33301
ABA #067006076
For the credit of Florida Public Utilities Company
General Account No.

Please enclose one copy of this invoice with check payment