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January 19, 1999

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00 JAN 19 PM 3:15
RECORDS AND
REPORTING

BY HAND DELIVERY

Ms. Blanca Bayo, Director
Division of Records and Reporting
Room 110, Easley Building
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850

Re: Docket No. 000003-GU

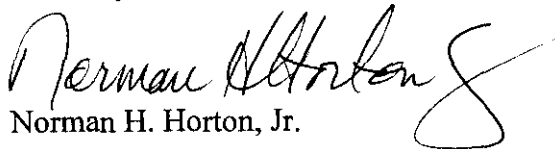
Dear Ms. Bayo:

Enclosed for filing on behalf of Florida Public Utilities Company in this docket are an original and 5 copies of Florida Public Utilities Company's Request for Specified Confidential Treatment and an envelope containing the confidential documents.

Please indicate receipt of this document by stamping the enclosed extra copy of this letter.

Thank you for your assistance in this matter.

Sincerely,


Norman H. Horton, Jr.

NHH:amb

Enclosures

cc: Mr. George Bachman
Parties of Record

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^{ky}
FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

~~000003~~ JAN 19 98

FPSC-RECORDS/REPORTING

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Purchased Gas Adjustment (PGA))
True-Up)
_____)

Docket No. 000003-GU
Filed: January 19, 1999

**FLORIDA PUBLIC UTILITIES COMPANY'S REQUEST
FOR SPECIFIED CONFIDENTIAL TREATMENT**

Florida Public Utilities Company ("FPU"), pursuant to section 366.093, Florida Statutes, and Rule 25-22.006(4), Florida Administrative Code, submits this Request for Specified Confidential Treatment of portions of its purchased gas adjustment ("PGA") for the month of December, 1999.

In support thereof, FPU states:

1. FPU's PGA filing for the month of December, 1999 consists of (a) Schedules A-1, A-1/R, A-1/Flexdown, A-1 Supporting Detail, Schedule A-1 Supporting Detail Supplement, A-2, A-3, A-4, A-5 and A-6 for the period of January 1999 through December 1999; and (b) purchased gas invoices for the month of December, 1999.

2. FPU requests that certain information in its PGA filing for the month of December, 1999 be classified as "proprietary confidential business information" within the meaning of section 366.093, Florida Statutes. The specific information is in Schedule A-1 Supporting Detail Supplement, Schedule A-3, Schedule A-4, and gas invoices from suppliers other than Enron and the Florida Gas Transmission Company. The information and material at issue are intended to be and are treated by FPU as proprietary and confidential. The Commission previously has determined that this information is entitled to the protection of Section 366.093(3), Florida Statutes. See, e.g., Order No. PSC-96-0532-CFO-GU, issued April 15, 1996. Attached hereto as Exhibit "A" is a detailed explanation of the information and material for which confidential treatment are requested and

DOCUMENT NUMBER-DATE

00802 JAN 19 99

FPSC-RECORDS/REPORTING

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that true and correct copies of Florida Public Utilities Company's Request for Specified Confidential Treatment in Docket No. 000003-GU have been served by hand delivery (*) and/or U. S. Mail this 19th day of January, 2000 upon the following:

Cochran Keating, Esq.*
Division of Legal Services
Florida Public Service Commission
2540 Shumard Oak Blvd., Room 370
Tallahassee, FL 32399-0850

Lee L. Willis, Esq.
James D. Beasley, Esq.
Ausley & McMullen
Post Office Box 391
Tallahassee, FL 32302

Mr. Russell D. Chapman
Administrator, Support Services
Tampa Electric Co.
P.O. Box 111
Tampa, FL 33601-0111

Joseph A. McGlothlin, Esq.
McWhirter, Reeves, McGlothlin,
Davidson Rief & Bakas, P.A.
117 S. Gadsden St
Tallahassee, FL 32301

John Roger Howe
Deputy Public Counsel
Office of the Public Counsel
111 West Madison St., Rm 812
Tallahassee, FL 32399-1400

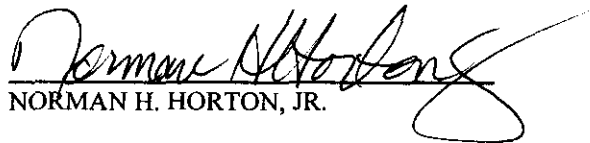
Wayne L. Schiefelbein, Esq.
P.O. Box 13688
Tallahassee, FL 32317

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& Kelly
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Tampa, FL 33601-3350

Mr. Robert Cooper
U.S. Gypsum Company
P.O. Box 806278
Chicago, IL 60680-4124

Mr. John T. English
President
Florida Public Utilities Company
P.O. Box 3395
West Palm Beach, FL 33402-3395


NORMAN H. HORTON, JR.

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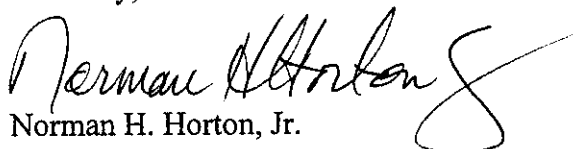
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Thank you for your assistance in this matter.

Sincerely,


Norman H. Horton, Jr.

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cc: Mr. George Bachman
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FPSC-RECORDS/REPORTING

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Purchased Gas Adjustment (PGA))
True-Up)
_____)

Docket No. 000003-GU
Filed: January 19, 1999

**FLORIDA PUBLIC UTILITIES COMPANY'S REQUEST
FOR SPECIFIED CONFIDENTIAL TREATMENT**

Florida Public Utilities Company ("FPU"), pursuant to section 366.093, Florida Statutes, and Rule 25-22.006(4), Florida Administrative Code, submits this Request for Specified Confidential Treatment of portions of its purchased gas adjustment ("PGA") for the month of December, 1999.

In support thereof, FPU states:

1. FPU's PGA filing for the month of December, 1999 consists of (a) Schedules A-1, A-1/R, A-1/Flexdown, A-1 Supporting Detail, Schedule A-1 Supporting Detail Supplement, A-2, A-3, A-4, A-5 and A-6 for the period of January 1999 through December 1999; and (b) purchased gas invoices for the month of December, 1999.

2. FPU requests that certain information in its PGA filing for the month of December, 1999 be classified as "proprietary confidential business information" within the meaning of section 366.093, Florida Statutes. The specific information is in Schedule A-1 Supporting Detail Supplement, Schedule A-3, Schedule A-4, and gas invoices from suppliers other than Enron and the Florida Gas Transmission Company. The information and material at issue are intended to be and are treated by FPU as proprietary and confidential. The Commission previously has determined that this information is entitled to the protection of Section 366.093(3), Florida Statutes. See, e.g., Order No. PSC-96-0532-CFO-GU, issued April 15, 1996. Attached hereto as Exhibit "A" is a detailed explanation of the information and material for which confidential treatment are requested and

justification for the requested confidential treatment of the highlighted portions of FPU's December, 1999 PGA filing.

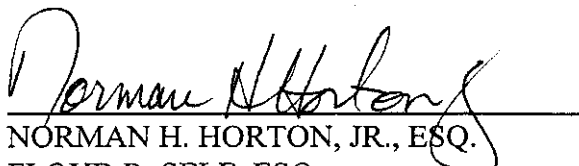
3. An unedited version of FPU's PGA filing for the month of December, 1999 has been submitted to the division of Records and Reporting on this date under a separate cover with the information asserted to be confidential highlighted. An edited version of the documents on which the information asserted to be confidential has been redacted is enclosed herewith.

4. FPU requests that the information for which it seeks confidential classification remain confidential for a period of at least 18 months as provided in Section 366.093(4), Florida Statutes. The time period requested is necessary to allow FPU to negotiate future gas purchase contracts on favorable terms.

WHEREFORE, for the foregoing reasons, FPU respectfully requests that its Request for Confidential Classification be granted.

Dated this 19th day of January, 2000.

MESSER, CAPARELLO & SELF, P.A.
215 S. Monroe Street, Suite 701
Post Office Box 1876
Tallahassee, FL 32302-1876
(850) 222-0720


NORMAN H. HORTON, JR., ESQ.
FLOYD R. SELF, ESQ.

Attorneys for Florida Public Utilities Company

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that true and correct copies of Florida Public Utilities Company's Request for Specified Confidential Treatment in Docket No. 000003-GU have been served by hand delivery (*) and/or U. S. Mail this 19th day of January, 2000 upon the following:

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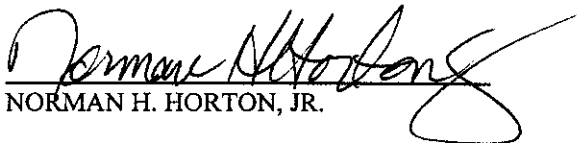

NORMAN H. HORTON, JR.

Exhibit "A"

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 990003-GU

Justification for Confidentiality of December 1999 Schedules:

<u>SCHEDULES</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
A-1 Supporting Detail	4A	6-9	VENDOR INVOICE, CREDIT, CHECK, OR IDENTIFYING NUMBER INVOICE AMOUNT CLASSIFICATION BREAKDOWN	(1,3) (1,3) (1,3) (1,3) (1,3)
A-3	6A 6B	1-41 1-20	PURCHASED FROM, SYSTEM SUPPLY, END USE, TOTAL PURCHASED COMMODITY COST/THIRD PARTY OTHER CHARGE ACA/GRI/FUEL, TOTAL CENTS PER THERM	(1) (1) (1) (1) (1,2) (1)
A-4	7	1-39	PRODUCER NAME, RECEIPT POINT, GROSS AMOUNT, NET AMOUNT, MONTHLY GROSS, MONTHLY NET, WELLHEAD PRICE, CITYGATE PRICE	(1) (1) (1) (1) (1) (1) (1,2)

(1) The information contained within these columns represent negotiated gas supply packages purchased from suppliers other than Florida Gas Transmission Company. These prices vary based on the operational flexibility of each contract. These data contain the names of gas suppliers from whom FPU is purchasing gas supplies. Release of supplier names would be detrimental to the interests of FPU and its customers since it would provide a competitor with a list of FPU's suppliers. These data also contain information concerning volumes purchased and costs by gas supply source. Releasing such information could provide competing gas suppliers with an advantage over FPU. Suppliers may be less likely to make price concessions. Release of such information has the potential to lead to inflated price fixing by gas suppliers. Potentially, release of the aforementioned information may result in higher gas costs which would have to be passed along to FPU's customers. This information is contractual information which, if made public, "would impair the efforts of [Florida Public Utilities Company] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes.

(2) These data, specifically the fuel cost, is a function of the cost of gas paid by FPU to its gas suppliers. Release of such information would enable a third party to compute FPU's cost of gas by supplier. This information is contractual information which, if made public, "would impair the efforts of [Florida Public Utilities Company] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes.

(3) This additional form was requested by Staff to assist them and is not normally required as part of the PGA filing.

Exhibit "A" (con't)

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 990003-GU

Justification for Confidentiality of December 1999 Gas Purchase Invoices and related information and/or transactions:

<u>ITEMS</u>	<u>PAGES</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
GAS INVOICES	16-19	1-80	ALL	(4)

(4) It is necessary to keep all natural gas supply invoices and related transactions confidential with the exception of the Florida Gas Transmission Company invoices and transactions. The identity of the individual gas suppliers could be determined by any person familiar with the format, fonts and/or type sizes used by each gas supplier in constructing their invoices. As such, Florida Public Utilities is petitioning to keep every element of all gas supply invoices, with the exception of Florida Gas Transmission invoices, confidential. These invoices contain the following data which must be kept confidential to comply with the terms of the Company's gas supply contracts: the suppliers' identities, the period(s) the gas supply invoice(s) are for, the suppliers' account number(s) identifying FPU, the invoice number(s), the invoice date(s), payment due date(s), description(s) of service(s) provided, the pipeline(s) to which the gas was delivered, the amount(s) of gas delivered to the Company or to FGT for the Company's account detailed by FGT zone and/or receipt point name(s) and/or meter number(s) and/or upstream pipeline(s) name(s), the corresponding volumes and unit prices, the sub-totals of the charges, price computation methodologies based on contract terms between supplier(s) and FPU, the total invoice amount(s), payment instructions, suppliers' accounting and/or gas control representative(s) name(s) and telephone number(s). Release of any or all of the above data would be detrimental to the interests of FPU and its customers since it would provide a competitor with a list of FPU's suppliers. Releasing such information could provide competing gas suppliers with an advantage over FPU. Suppliers may be less likely to make price concessions. Release of such information has the potential to lead to inflated price fixing by gas suppliers. Potentially, release of the aforementioned information may result in higher gas costs which would have to be passed along to FPU's customers. Furthermore, Florida Public Utilities Company is contractually obligated to keep confidential all material terms of its gas supply agreements and transactions between its gas suppliers and the Company. Each gas invoices represent negotiated gas supply packages purchased from suppliers other than Florida Gas Transmission Company. These prices vary based on the operational flexibility of each contract.

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

	CURRENT MONTH:				DECEMBER 1999		PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE			
			AMOUNT	%			AMOUNT	%		
COST OF GAS PURCHASED										
1 COMMODITY (Pipeline)	15,768	7,829	7,939	101.41	119,023	85,806	33,217	38.71		
2 NO NOTICE SERVICE	7,865	7,865	0	0.00	53,662	53,662	0	0.00		
3 SWING SERVICE	0	0	0	0.00	7,762	0	7,762	0.00		
4 COMMODITY (Other)	1,053,042	2,295,249	(1,242,207)	(54.12)	9,825,925	17,202,142	(7,376,217)	(42.88)		
5 DEMAND	530,163	582,271	(52,108)	(8.95)	4,537,768	4,717,204	(179,436)	(3.80)		
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)	1,606,838	2,893,214	(1,286,376)	(44.46)	14,544,140	22,058,814	(7,514,674)	(34.07)		
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00		
13 COMPANY USE	1,547	4,981	(3,434)	(68.94)	28,073	38,791	(10,718)	(27.63)		
14 TOTAL THERM SALES	1,367,086	1,328,561	38,525	2.90	14,448,159	14,303,056	145,103	1.01		
THERMS PURCHASED										
15 COMMODITY (Pipeline)	4,600,690	4,385,180	215,510	4.91	44,949,020	43,345,600	1,603,420	3.70		
16 NO NOTICE SERVICE	1,333,000	1,333,000	0	0.00	9,095,000	9,095,000	0	0.00		
17 SWING SERVICE	0	0	0	0.00	13,210	0	13,210	0.00		
18 COMMODITY (Other)	4,578,240	4,385,180	193,060	4.40	43,563,940	43,339,940	224,000	0.52		
19 DEMAND	7,061,800	8,611,800	(1,550,000)	(18.00)	75,195,270	67,722,270	7,473,000	11.03		
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)	4,578,240	4,385,180	193,060	4.40	43,577,150	43,339,940	237,210	0.55		
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00		
26 COMPANY USE	5,182	7,890	(2,708)	(34.32)	83,484	77,990	5,494	7.04		
27 TOTAL THERM SALES (24-26 Estimated Only)	6,517,651	4,377,290	2,140,361	48.90	74,184,875	43,261,950	30,922,925	71.48		
CENTS PER THERM										
28 COMMODITY (Pipeline) (1/15)	0.343	0.179	0.164	91.62	0.265	0.198	0.067	33.84		
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)	23.001	52.341	(29.340)	(56.06)	22.555	39.691	(17.136)	(43.17)		
32 DEMAND (5/19)	7.507	6.761	0.746	11.03	6.035	6.966	(0.931)	(13.36)		
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)	35.097	65.977	(30.880)	(46.80)	33.376	50.897	(17.521)	(34.42)		
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)	29.853	63.131	(33.278)	(52.71)	33.627	49.738	(16.111)	(32.39)		
40 TOTAL COST OF THERM SOLD (11/27)	24.654	66.096	(41.442)	(62.70)	19.605	50.989	(31.384)	(61.55)		
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)	24.039	65.481	(41.442)	(63.29)	18.990	50.374	(31.384)	(62.30)		
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)	24.15992	65.81037	(41.650)	(63.29)	19.08552	50.62738	(31.542)	(62.30)		
45 PGA FACTOR ROUNDED TO NEAREST .001	24.160	65.810	(41.650)	(63.29)	19.086	50.627	(31.541)	(62.30)		

**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:		DECEMBER 1999		PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline)	15,768	7,829	7,939	101.41	119,023	95,945	23,078	24.05
2 NO NOTICE SERVICE	7,865	7,865	0	0.00	53,662	53,662	0	0.00
3 SWING SERVICE	0	0	0	0.00	7,762	7,762	0	0.00
4 COMMODITY (Other)	1,053,042	2,295,249	(1,242,207)	(54.12)	9,825,925	12,234,541	(2,408,616)	(19.69)
5 DEMAND	530,163	582,271	(52,108)	(8.95)	4,537,768	4,638,323	(100,555)	(2.17)
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)	1,606,838	2,893,214	(1,286,376)	(44.46)	14,544,140	17,030,233	(2,486,093)	(14.60)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	1,547	4,981	(3,434)	(68.94)	28,073	30,513	(2,440)	(8.00)
14 TOTAL THERM SALES	1,367,086	1,328,561	38,525	2.90	14,448,159	14,462,870	(14,711)	(0.10)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	4,600,690	4,385,180	215,510	4.91	44,949,020	44,118,560	830,460	1.88
16 NO NOTICE SERVICE	1,333,000	1,333,000	0	0.00	9,095,000	9,095,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	13,210	13,210	0	0.00
18 COMMODITY (Other)	4,578,240	4,385,180	193,060	4.40	43,563,940	42,958,100	605,840	1.41
19 DEMAND	7,061,800	8,611,800	(1,550,000)	(18.00)	75,195,270	75,695,270	(500,000)	(0.66)
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)	4,578,240	4,385,180	193,060	4.40	43,577,150	42,971,310	605,840	1.41
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	5,182	7,890	(2,708)	(34.32)	83,484	78,011	5,473	7.02
27 TOTAL THERM SALES (24-26 Estimated Only)	6,517,651	4,377,290	2,140,361	48.90	74,184,875	62,657,081	11,527,794	18.40
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.343	0.179	0.164	91.62	0.265	0.217	0.048	22.12
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)	23.001	52.341	(29.340)	(56.06)	22.555	28.480	(5.925)	(20.80)
32 DEMAND (5/19)	7.507	6.761	0.746	11.03	6.035	6.128	(0.093)	(1.52)
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)	35.097	65.977	(30.880)	(46.80)	33.376	39.632	(6.256)	(15.79)
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)	29.853	63.131	(33.278)	(52.71)	33.627	39.114	(5.487)	(14.03)
40 TOTAL COST OF THERM SOLD (11/27)	24.654	66.096	(41.442)	(62.70)	19.605	27.180	(7.575)	(27.87)
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)	24.039	65.481	(41.442)	(63.29)	18.990	26.565	(7.575)	(28.51)
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)	24.15992	65.81037	(41.650)	(63.29)	19.08552	26.69862	(7.613)	(28.51)
45 PGA FACTOR ROUNDED TO NEAREST .001	24.160	65.810	(41.650)	(63.29)	19.086	26.699	(7.613)	(28.51)

**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:				PERIOD TO DATE			
	DECEMBER 1999		DIFFERENCE		DECEMBER 1999		DIFFERENCE	
	ACTUAL	FLEXDOWN ESTIMATE	AMOUNT	%	ACTUAL	FLEXDOWN ESTIMATE	AMOUNT	%
1 COMMODITY (Pipeline)	15,768	7,829	7,939	101.41	119,023	95,945	23,078	24.05
2 NO NOTICE SERVICE	7,865	7,865	0	0.00	53,662	53,662	0	0.00
3 SWING SERVICE	0	0	0	0.00	7,762	7,762	0	0.00
4 COMMODITY (Other)	1,053,042	2,295,249	(1,242,207)	(54.12)	9,825,925	12,234,541	(2,408,616)	(19.69)
5 DEMAND	530,163	582,271	(52,108)	(8.95)	4,537,768	4,638,323	(100,555)	(2.17)
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	(1,559,672)	1,559,672	(100.00)	0	(3,040,550)	3,040,550	(100.00)
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	1,606,838	1,333,542	273,296	20.49	14,544,140	13,989,683	554,457	3.96
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	1,547	4,981	(3,434)	(68.94)	28,073	30,513	(2,440)	(8.00)
14 TOTAL THERM SALES	1,367,086	1,328,561	38,525	2.90	14,448,159	14,462,870	(14,711)	(0.10)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	4,600,690	4,385,180	215,510	4.91	44,949,020	44,118,560	830,460	1.88
16 NO NOTICE SERVICE	1,333,000	1,333,000	0	0.00	9,095,000	9,095,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	13,210	13,210	0	0.00
18 COMMODITY (Other)	4,578,240	4,385,180	193,060	4.40	43,563,940	42,958,100	605,840	1.41
19 DEMAND	7,061,800	8,611,800	(1,550,000)	(18.00)	75,195,270	75,695,270	(500,000)	(0.66)
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)	4,578,240	4,385,180	193,060	4.40	43,577,150	42,971,310	605,840	1.41
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	5,182	7,890	(2,708)	(34.32)	83,484	78,011	5,473	7.02
27 TOTAL THERM SALES (24-26 Estimated Only)	6,517,651	4,377,290	2,140,361	48.90	74,184,875	62,657,081	11,527,794	18.40
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.343	0.179	0.164	91.62	0.265	0.217	0.048	22.12
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)	23.001	52.341	(29.340)	(56.06)	22.555	28.480	(5.925)	(20.80)
32 DEMAND (5/19)	7.507	6.761	0.746	11.03	6.035	6.128	(0.093)	(1.52)
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)	35.097	30.410	4.687	15.41	33.376	32.556	0.820	2.52
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	29.853	63.131	(33.278)	(52.71)	33.627	39.114	(5.487)	(14.03)
40 TOTAL COST OF THERM SOLD (11/27)	24.654	30.465	(5.811)	(19.07)	19.605	22.327	(2.722)	(12.19)
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)	24.039	29.850	(5.811)	(19.47)	18.990	21.712	(2.722)	(12.54)
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)	24.15992	30.00015	(5.840)	(19.47)	19.08552	21.82121	(2.736)	(12.54)
45 PGA FACTOR ROUNDED TO NEAREST .001	24.160	30.000	(5.840)	(19.47)	19.086	21.821	(2.735)	(12.53)

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 DECEMBER 1999	
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	4,579,720	15,676.68	0.342
2 No Notice Commodity Adjustment - System Supply	(156,530)	(684.04)	0.437
3 Commodity Pipeline - Scheduled FTS - End Users	0	0.00	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	177,500	775.68	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)	4,600,690	15,768.32	0.343
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	4,400,740	1,013,744.31	23.036
18 Commodity Other - Scheduled FTS - OSSS	177,500	39,297.54	22.139
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	0.00	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)	4,578,240	1,053,041.85	23.001
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	6,884,300	528,671.58	7.679
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	177,500	1,491.00	0.840
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	7,061,800	530,162.58	7.507
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: DECEMBER 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	33461	10 & 11	282,753.50	0.00	7,864.70	0.00	0.00	274,888.80	0.00
2	FGT	33451	12	255,273.78	0.00	0.00	0.00	0.00	255,273.78	0.00
3	FGT	33706	13	9,706.42	9,706.42	0.00	0.00	0.00	0.00	0.00
4	FGT	33696	14	6,745.94	6,745.94	0.00	0.00	0.00	0.00	0.00
5	FGT	33705	15	(684.04)	(684.04)	0.00	0.00	0.00	0.00	0.00
6			16		0.00	0.00	0.00		0.00	0.00
7			17		0.00	0.00	0.00		0.00	0.00
8			18		0.00	0.00	0.00		0.00	0.00
9			19		0.00	0.00	0.00		0.00	0.00
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
TOTAL				1,606,837.45	15,768.32	7,864.70	0.00	1,053,041.85	530,162.58	0.00

FOR THE PERIOD OF: JANUARY 1999 Through DECEMBER 1999

	CURRENT MONTH: DECEMBER 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)	1,053,042	2,295,249	1,242,207	54.12	9,825,925	12,234,541	2,408,616	19.69	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	553,796	(961,707)	(1,515,503)	157.58	4,718,215	1,755,142	(2,963,073)	(168.82)	
3 TOTAL	1,606,838	1,333,542	(273,296)	(20.49)	14,544,140	13,989,683	(554,457)	(3.96)	
4 FUEL REVENUES (NET OF REVENUE TAX)	1,367,086	1,328,561	(38,525)	(2.90)	14,448,159	14,462,870	14,711	0.10	
5 TRUE-UP (COLLECTED) OR REFUNDED	22,192	22,192	0	0.00	266,304	266,304	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD • (LINE 4 (+ or -) LINE 5)	1,389,278	1,350,753	(38,525)	(2.85)	14,714,463	14,729,174	14,711	0.10	
7 TRUE-UP PROVISION THIS PERIOD (LINE 6 - LINE 3)	(217,560)	17,211	234,771	1,364.08	170,323	739,491	569,168	76.97	
8 INTEREST PROVISION THIS PERIOD (21) (2)	556	0	(556)	0.00	15,969	8,238	(7,731)	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	239,497	566,719	327,222	57.74	80,313	80,313	0	0.00	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(22,192)	(22,192)	0	0.00	(266,304)	(266,304)	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)	301	561,738	561,437	99.95	301	561,738	561,437	99.95	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	239,497	566,719	327,222	57.74	• 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)	(255)	561,738	561,993	100.05					
14 TOTAL (12+13)	239,242	1,128,457	889,215	78.80					
15 AVERAGE (50% OF 14)	119,621	564,229	444,608	78.80					
16 INTEREST RATE - FIRST DAY OF MONTH	5.5500%	0.0000%	...	...			
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.6000%	0.0000%	...	...			
18 TOTAL (16+17)	11.1500%	0.0000%	...	...			
19 AVERAGE (50% OF 18)	5.5750%	0.0000%	...	...			
20 MONTHLY AVERAGE (19/12 Months)	0.465%	0.000%	...	...			
21 INTEREST PROVISION (15x20)	556	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
DECEMBER 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		SYS SUPPLY	N/A					N/A	N/A			
2	JAN 99		SYS SUPPLY	N/A					N/A	N/A			
3	JAN 99		SYS SUPPLY	N/A					N/A	N/A			
4	JAN 99		SYS SUPPLY	N/A					N/A	N/A			
5	JAN 99		SYS SUPPLY	N/A					N/A	N/A			
6	FEB 99		SYS SUPPLY	N/A					N/A	N/A			
7	FEB 99		SYS SUPPLY	N/A					N/A	N/A			
8	FEB 99		SYS SUPPLY	N/A					N/A	N/A			
9	FEB 99		SYS SUPPLY	N/A					N/A	N/A			
10	FEB 99		SYS SUPPLY	N/A					N/A	N/A			
11	FEB 99		SYS SUPPLY	N/A					N/A	N/A			
12	FEB 99		SYS SUPPLY	N/A					N/A	N/A			
13	MAR 99		SYS SUPPLY	N/A					N/A	N/A			
14	MAR 99		SYS SUPPLY	N/A					N/A	N/A			
15	MAR 99		SYS SUPPLY	N/A					N/A	N/A			
16	MAR 99		SYS SUPPLY	N/A					N/A	N/A			
17	APR 99		SYS SUPPLY	N/A					N/A	N/A			
18	APR 99		SYS SUPPLY	N/A					N/A	N/A			
19	APR 99		SYS SUPPLY	N/A					N/A	N/A			
20	APR 99		SYS SUPPLY	N/A					N/A	N/A			
21	APR 99		SYS SUPPLY	N/A					N/A	N/A			
22	MAY 99		SYS SUPPLY	N/A					N/A	N/A			
23	MAY 99		SYS SUPPLY	N/A					N/A	N/A			
24	MAY 99		SYS SUPPLY	N/A					N/A	N/A			
25	MAY 99		SYS SUPPLY	N/A					N/A	N/A			
26	JUN 99		SYS SUPPLY	N/A					N/A	N/A			
27	JUN 99		SYS SUPPLY	N/A					N/A	N/A			
28	JUN 99		SYS SUPPLY	N/A					N/A	N/A			
29	JUN 99		SYS SUPPLY	N/A					N/A	N/A			
30	JUL 99		SYS SUPPLY	N/A					N/A	N/A			
31	JUL 99		SYS SUPPLY	N/A					N/A	N/A			
32	JUL 99		SYS SUPPLY	N/A					N/A	N/A			
33	JUL 99		SYS SUPPLY	N/A					N/A	N/A			
34	AUG 99		SYS SUPPLY	N/A					N/A	N/A			
35	AUG 99		SYS SUPPLY	N/A					N/A	N/A			
36	AUG 99		SYS SUPPLY	N/A					N/A	N/A			
37	AUG 99		SYS SUPPLY	N/A					N/A	N/A			
38	AUG 99		SYS SUPPLY	N/A					N/A	N/A			
39	AUG 99		SYS SUPPLY	N/A					N/A	N/A			
40	SEP 99		SYS SUPPLY	N/A					N/A	N/A			
41	SEP 99		SYS SUPPLY	N/A					N/A	N/A			
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
DECEMBER 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		SYS SUPPLY	N/A					N/A	N/A				
2	SEP 99		SYS SUPPLY	N/A					N/A	N/A				
3	SEP 99		SYS SUPPLY	N/A					N/A	N/A				
4	OCT 99		SYS SUPPLY	N/A					N/A	N/A				
5	OCT 99		SYS SUPPLY	N/A					N/A	N/A				
6	OCT 99		SYS SUPPLY	N/A					N/A	N/A				
7	OCT 99		SYS SUPPLY	N/A					N/A	N/A				
8	OCT 99		SYS SUPPLY	N/A					N/A	N/A				
9	NOV 99		SYS SUPPLY	N/A					N/A	N/A				
10	NOV 99		SYS SUPPLY	N/A					N/A	N/A				
11	NOV 99		SYS SUPPLY	N/A					N/A	N/A				
12	NOV 99		SYS SUPPLY	N/A					N/A	N/A				
13	NOV 99		SYS SUPPLY	N/A					N/A	N/A				
14	NOV 99		SYS SUPPLY	N/A					N/A	N/A				
15	NOV 99		SYS SUPPLY	N/A					N/A	N/A				
16	NOV 99		SYS SUPPLY	N/A					N/A	N/A				
17	DEC 99		SYS SUPPLY	N/A					N/A	N/A				
18	DEC 99		SYS SUPPLY	N/A					N/A	N/A				
19	DEC 99		SYS SUPPLY	N/A					N/A	N/A				
20	DEC 99		SYS SUPPLY	N/A					N/A	N/A				
TOTAL							41,384,310	2,179,630	43,563,940	9,825,925.00	0	0	0	22.56

FOR THE PERIOD OF: JANUARY 1999 Through DECEMBER 1999

		CURRENT MONTH: DECEMBER 1999				PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11 & 12)	1,332,636	1,216,270	(116,366)	(9.57)	11,083,867	10,178,300	(905,567)	(8.90)
OUTDOOR LIGHTING	(21)	50	170	120	70.59	815	1,990	1,175	59.05
RESIDENTIAL	(31 & 32)	1,227,474	1,068,750	(158,724)	(14.85)	9,559,798	9,438,170	(121,628)	(1.29)
LARGE VOLUME	(51)	1,807,987	1,891,120	83,133	4.40	20,479,200	21,427,650	948,450	4.43
FIRM TRANSPORT	(91)	318,144	87,550	(230,594)	(263.39)	2,087,597	564,100	(1,523,497)	(270.08)
TOTAL FIRM		4,686,291	4,263,860	(422,431)	(9.91)	43,211,277	41,610,210	(1,601,067)	(3.85)
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	112,867	200,980	88,113	43.84	1,853,434	2,221,500	368,066	16.57
INTERRUPTIBLE TRANSPORT	(92)	367,852	257,920	(109,932)	(42.62)	3,129,904	2,866,390	(263,514)	(9.19)
LARGE VOLUME INTERRUPTIBLE	(93)	1,189,535	888,470	(301,065)	(33.89)	23,926,193	19,744,630	(4,181,563)	(21.18)
OFF SYSTEM SALES SERVICE	(95)	177,500	0	(177,500)	0.00	2,179,630	0	(2,179,630)	0.00
TOTAL INTERRUPTIBLE		1,847,754	1,347,370	(500,384)	(37.14)	31,089,161	24,832,520	(6,256,641)	(25.20)
TOTAL THERM SALES		6,534,045	5,611,230	(922,815)	(16.45)	74,300,438	66,442,730	(7,857,708)	(11.83)
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
GENERAL SERVICE	(11 & 12)	2,858	2,992	134	4.48	2,817	2,914	97	3.33
OUTDOOR LIGHTING	(21)	0	5	5	100.00	0	5	5	100.00
RESIDENTIAL	(31 & 32)	34,637	34,212	(425)	(1.24)	34,086	33,543	(543)	(1.62)
LARGE VOLUME	(51)	904	872	(32)	(3.67)	884	872	(12)	(1.38)
FIRM TRANSPORT	(91)	8	2	(6)	(300.00)	4	1	(3)	0.00
TOTAL FIRM		38,407	38,083	(324)	(0.85)	37,791	37,335	(456)	(1.22)
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		38,424	38,099	(325)	(0.85)	37,808	37,351	(457)	(1.22)
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11 & 12)	466	407	(59)	(14.50)	3,935	3,493	(442)	(12.65)
OUTDOOR LIGHTING	(21)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
RESIDENTIAL	(31 & 32)	35	31	(4)	(12.90)	280	281	1	0.36
LARGE VOLUME	(51)	2,000	2,169	169	7.79	23,167	24,573	1,406	5.72
FIRM TRANSPORT	(91)	39,768	43,775	4,007	9.15	521,899	564,100	42,201	7.48
INTERRUPTIBLE	(61)	16,124	22,331	6,207	27.80	231,679	246,833	15,154	6.14
INTERRUPTIBLE TRANSPORT	(92)	45,982	42,987	(2,995)	(6.97)	447,129	477,732	30,603	6.41
LARGE VOLUME INTERRUPTIBLE	(93)	1,189,535	888,470	(301,065)	(33.89)	23,926,193	19,744,630	(4,181,563)	(21.18)
OFF SYSTEM SALES SERVICE	(95)	177,500	0	(177,500)	0.00	2,179,630	0	(2,179,630)	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												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0590	1.0589	1.0628	1.0610	1.0556	1.0494	1.0483	1.0457	1.0405	1.0396	1.0368	1.0403
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	1.05
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0585	1.0599	1.0625	1.0607	1.0549	1.0489	1.0482	1.0453	1.0408	1.0396	1.0388	1.0401
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	1.06

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

DATE	12/31/99	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 # 3750354511 ABA # 111000012
DUE	01/10/00		
INVOICE NO.	33461		
TOTAL AMOUNT DUE	\$282,753.50		

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

POI NO.	RECEIPTS DRN No.	DELIVERIES POI NO.	DRN No.	PROD MONTH	TC	RC	RATES			VOLUMES OTH DRY	AMOUNT	
							BASE	SURCHARGES	DISC			NET
	RESERVATION CHARGE			12/99	A	RES	0.3687	0.0076		0.3763	378,696	\$142,503.30
	RES CHG FOR TEMP RELINQ AT LESS THAN MAX RATE			12/99	A	RES	0.3687			0.3687	465,000	\$171,445.50
	NO NOTICE RESERVATION CHARGE			12/99	A	MNR	0.0590			0.0590	133,300	\$7,864.70
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5669, at poi 16103			12/99	A	TRL	0.0910			0.0910	(21,700)	(\$1,974.70)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5669, at poi 16104			12/99	A	TRL	0.0910			0.0910	(55,800)	(\$5,077.80)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5669, at poi 16105			12/99	A	TRL	0.0910			0.0910	(43,400)	(\$3,949.40)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5669, at poi 16106			12/99	A	TRL	0.0910			0.0910	(52,700)	(\$4,795.70)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5669, at poi 16107			12/99	A	TRL	0.0910			0.0910	(9,300)	(\$846.30)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5669, at poi 16108			12/99	A	TRL	0.0910			0.0910	(18,600)	(\$1,692.60)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5669, at poi 16109			12/99	A	TRL	0.0910			0.0910	(15,500)	(\$1,410.50)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5669, at poi 16156			12/99	A	TRL	0.0910			0.0910	(15,500)	(\$1,410.50)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5669, at poi 16157			12/99	A	TRL	0.0910			0.0910	(15,500)	(\$1,410.50)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5669, at poi 16158			12/99	A	TRL	0.0910			0.0910	(31,000)	(\$2,821.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5669, at poi 62992			12/99	A	TRL	0.0910			0.0910	(31,000)	(\$2,821.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 3247, at poi 16103			12/99	A	TRL	0.0700			0.0700	(9,300)	(\$651.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 3247, at poi 16104			12/99	A	TRL	0.0700			0.0700	(24,800)	(\$1,736.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 3247, at poi 16105			12/99	A	TRL	0.0700			0.0700	(18,600)	(\$1,302.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 3247, at poi 16106			12/99	A	TRL	0.0700			0.0700	(24,800)	(\$1,736.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 3247, at poi 16107			12/99	A	TRL	0.0700			0.0700	(3,100)	(\$217.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 3247, at poi 16108			12/99	A	TRL	0.0700			0.0700	(9,300)	(\$651.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 3247, at poi 16109			12/99	A	TRL	0.0700			0.0700	(3,100)	(\$217.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 3247, at poi 16156			12/99	A	TRL	0.0700			0.0700	(18,600)	(\$1,302.00)

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

DATE	12/31/99	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 # 3750354511 ABA # 111000012
DUE	01/10/00		
INVOICE NO.	33461		
TOTAL AMOUNT DUE	\$282,753.50		

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

QTY NO.	RECEIPTS	DELIVERIES		PROD MONTH	TC	RC	RATES		DISC	NET	VOLUMES DTH DRY	AMOUNT
	DRM No.	POI NO.	DRN No.				BASE	SURCHARGES				
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 3247, at poi 16157											
				12/99	A	TRL	0.0700			0.0700	(12,400)	(\$868.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 3247, at poi 16158											
				12/99	A	TRL	0.0700			0.0700	(15,500)	(\$1,085.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 3247, at poi 62992											
				12/99	A	TRL	0.0700			0.0700	(15,500)	(\$1,085.00)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 12/99.											511,996	\$282,753.50

*** END OF INVOICE 33461 ***

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

DATE	12/31/99	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 # 3750354511 ABA # 111000012
DUE	01/10/00		
INVOICE NO.	33451		
TOTAL AMOUNT DUE	\$255,273.78		

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

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
					12/99	A	RES	0.7719	0.0076		0.7795	327,484	\$255,273.78
TOTAL FOR CONTRACT 3624 FOR MONTH OF 12/99.												327,484	\$255,273.78

*** END OF INVOICE 33451 ***

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

DATE	01/10/00
DUE	01/20/00
INVOICE NO.	33706
TOTAL AMOUNT DUE	\$9,706.42

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 # 3750354511
 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

POJ NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES				VOLUMES DTH DRY	AMOUNT
	DRN No.		POJ NO.	DRN No.				BASE	SURCHARGES	DISC	NET		
Usage Charge			16103	3154	12/99	A	COM	0.0312	0.0125		0.0437	23,580	\$1,030.45
Usage Charge			16104	28645	12/99	A	COM	0.0312	0.0125		0.0437	6,589	\$267.94
Usage Charge			16105	3158	12/99	A	COM	0.0312	0.0125		0.0437	38,504	\$1,682.62
Usage Charge			16106	28456	12/99	A	COM	0.0312	0.0125		0.0437	3,100	\$135.47
Usage Charge			16107	3161	12/99	A	COM	0.0312	0.0125		0.0437	29,913	\$1,307.20
Usage Charge			16108	3163	12/99	A	COM	0.0312	0.0125		0.0437	30,120	\$1,316.24
Usage Charge			16109	3165	12/99	A	COM	0.0312	0.0125		0.0437	44,537	\$1,946.27
Usage Charge			16156	3262	12/99	A	COM	0.0312	0.0125		0.0437	4,801	\$209.80
Usage Charge			16157	3261	12/99	A	COM	0.0312	0.0125		0.0437	4,601	\$201.06
Usage Charge			16158	3277	12/99	A	COM	0.0312	0.0125		0.0437	6,620	\$289.29
Usage Charge			16273	3214	12/99	A	COM	0.0312	0.0125		0.0437	17,750	\$775.68
Usage Charge			62992	217831	12/99	A	COM	0.0312	0.0125		0.0437	12,000	\$524.40
TOTAL FOR CONTRACT 5009 FOR MONTH OF 12/99.												222,115	\$9,706.42

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)

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

DATE	01/10/00	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 # 3750354511 ABA # 111000012
DUE	01/20/00		
INVOICE NO.	33696		
TOTAL AMOUNT DUE	\$6,745.94		

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
 DR CODE LIST

RECEIPTS PDI NO.	DRN No.	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH ORY	AMOUNT
		PDI NO.	DRN No.				BASE	SURCHARGES	DTSC			NET
Usage Charge		16103	3154	12/99	A	COM	0.0141	0.0125	0.0266	15,624	\$415.60
Usage Charge		16104	28645	12/99	A	COM	0.0141	0.0125	0.0266	28,827	\$766.80
Usage Charge		16105	3158	12/99	A	COM	0.0141	0.0125	0.0266	31,496	\$837.79
Usage Charge		16106	28456	12/99	A	COM	0.0141	0.0125	0.0266	70,700	\$1,880.62
Usage Charge		16107	3161	12/99	A	COM	0.0141	0.0125	0.0266	8,587	\$228.41
Usage Charge		16108	3163	12/99	A	COM	0.0141	0.0125	0.0266	2,480	\$65.97
Usage Charge		16109	3165	12/99	A	COM	0.0141	0.0125	0.0266	17,515	\$465.90
Usage Charge		16156	3262	12/99	A	COM	0.0141	0.0125	0.0266	30,299	\$805.96
Usage Charge		16157	3261	12/99	A	COM	0.0141	0.0125	0.0266	22,799	\$606.45
Usage Charge		16158	3277	12/99	A	COM	0.0141	0.0125	0.0266	25,280	\$672.45
TOTAL FOR CONTRACT 3624 FOR MONTH OF 12/99.										253,607	\$6,745.94

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 33696 ***

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

DATE	01/10/00	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 # 3750354511 ABA # 111000012
DUE	01/20/00		
INVOICE NO.	33705		
TOTAL AMOUNT DUE	(\$684.04)		

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

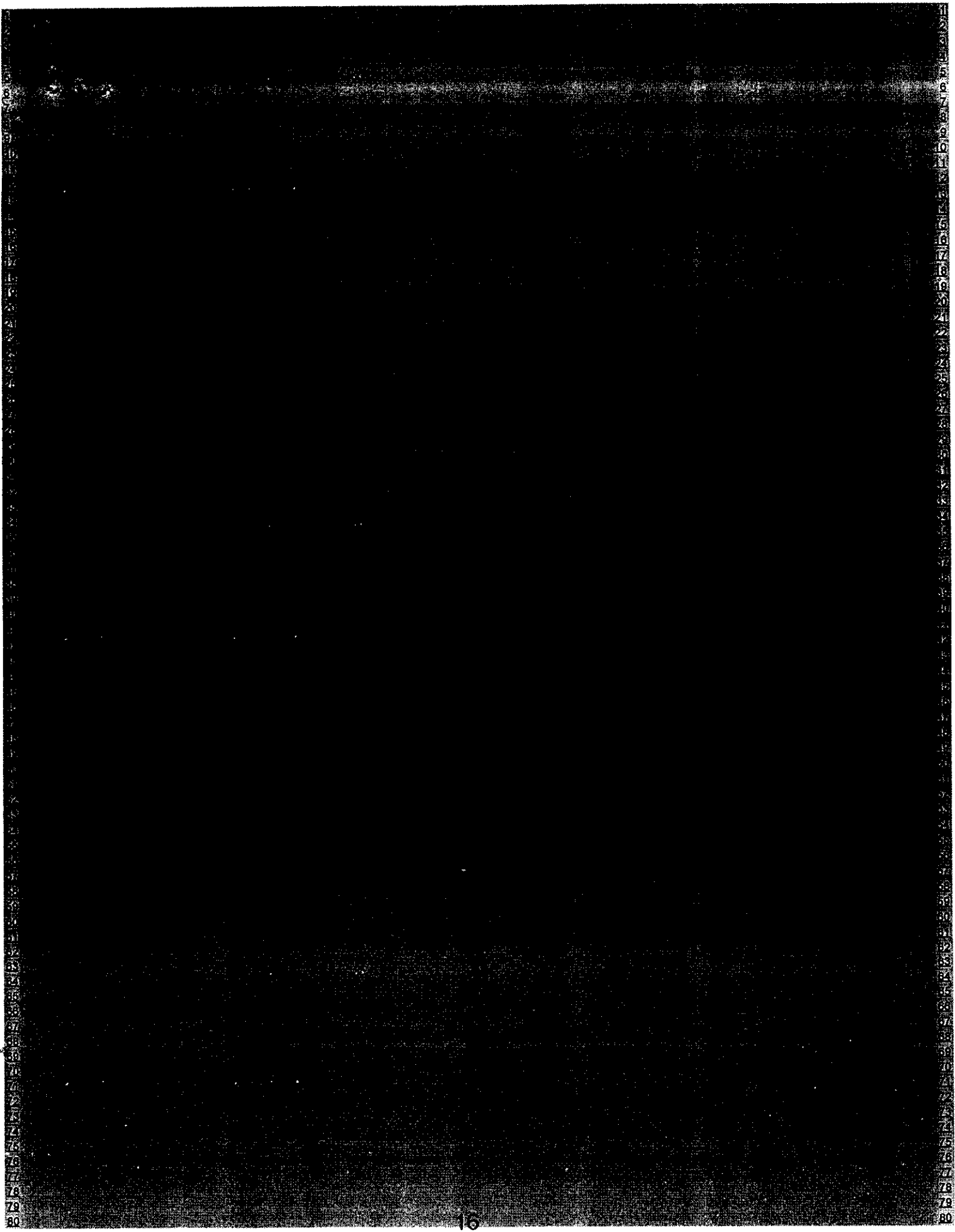
POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES		DISC	NET	VOLUMES OTH DRY	AMOUNT
	DRN No.	DRN No.	POI NO.	DRN No.				BASE	SURCHARGES				
No Notice													
					12/99	A	COM	0.0312	0.0125		0.0437	(15,653)	(\$684.04)
TOTAL FOR CONTRACT 5002 FOR MONTH OF 12/99.												(15,653)	(\$684.04)

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.

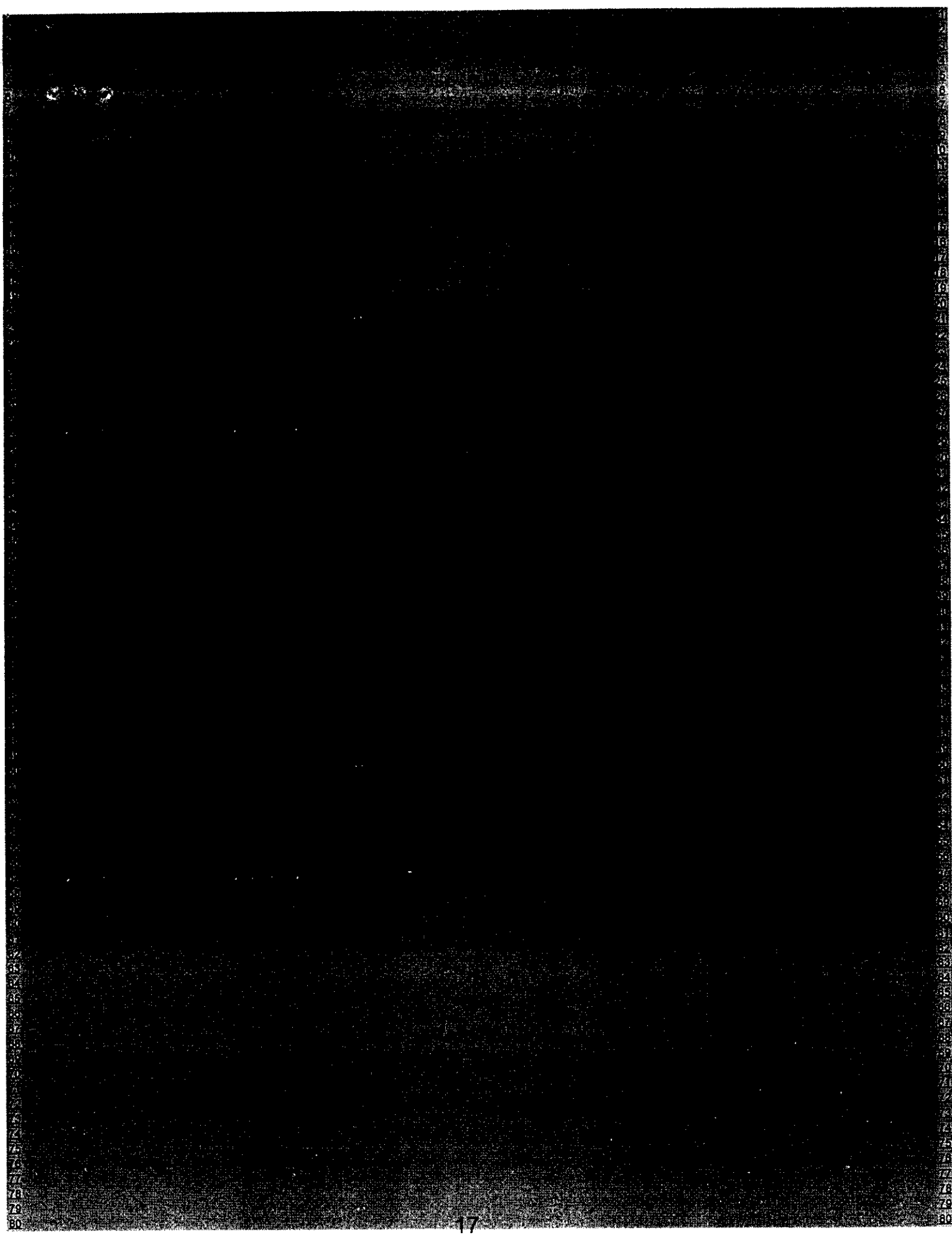
Amount	Project(s)	Project Area(s)

*** END OF INVOICE 33705 ***



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