

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
 OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
 ESTIMATED FOR THE PERIOD OF: JANUARY 2000 Through DECEMBER 2000

020003-GU

	CURRENT MONTH: JANUARY 2000				PERIOD TO DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline)	16,851	15,226	1,625	10.67	16,851	15,226	1,625	10.67	
2 NO NOTICE SERVICE	9,694	9,694	0	0.00	9,694	9,694	0	0.00	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	1,201,209	2,431,455	(1,230,246)	(50.60)	1,201,209	2,431,455	(1,230,246)	(50.60)	
5 DEMAND	546,134	569,905	(23,771)	(4.17)	546,134	569,905	(23,771)	(4.17)	
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)	1,773,888	3,026,280	(1,252,392)	(41.38)	1,773,888	3,026,280	(1,252,392)	(41.38)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	1,550	5,450	(3,900)	(71.56)	1,550	5,450	(3,900)	(71.56)	
14 TOTAL THERM SALES	1,660,877	1,658,566	2,311	0.14	1,660,877	1,658,566	2,311	0.14	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	4,970,960	4,765,590	205,370	4.31	4,970,960	4,765,590	205,370	4.31	
16 NO NOTICE SERVICE	1,643,000	1,643,000	0	0.00	1,643,000	1,643,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	4,978,710	4,765,590	213,120	4.47	4,978,710	4,765,590	213,120	4.47	
19 DEMAND	8,611,800	8,859,800	(248,000)	(2.80)	8,611,800	8,859,800	(248,000)	(2.80)	
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)	4,978,710	4,765,590	213,120	4.47	4,978,710	4,765,590	213,120	4.47	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	4,452	8,580	(4,128)	(48.11)	4,452	8,580	(4,128)	(48.11)	
27 TOTAL THERM SALES (24-26 Estimated Only)	6,809,576	4,757,010	2,052,566	43.15	6,809,576	4,757,010	2,052,566	43.15	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.339	0.319	0.020	6.27	0.339	0.319	0.020	6.27	
29 NO NOTICE SERVICE (2/16)	0.590	0.590	0.000	0.00	0.590	0.590	0.000	0.00	
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
31 COMMODITY (Other) (4/18)	24.127	51.021	(26.894)	(52.71)	24.127	51.021	(26.894)	(52.71)	
32 DEMAND (5/19)	6.342	6.432	(0.090)	(1.40)	6.342	6.432	(0.090)	(1.40)	
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)	35.629	63.503	(27.874)	(43.89)	35.629	63.503	(27.874)	(43.89)	
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)	34.816	63.520	(28.704)	(45.19)	34.816	63.520	(28.704)	(45.19)	
40 TOTAL COST OF THERM SOLD (11/27)	26.050	63.617	(37.567)	(59.05)	26.050	63.617	(37.567)	(59.05)	
41 TRUE-UP (E-2)	(0.155)	(0.155)	0.000	0.00	(0.155)	(0.155)	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	25.895	63.462	(37.567)	(59.20)	25.895	63.462	(37.567)	(59.20)	
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	25.99237	63.70062	(37.708)	(59.20)	25.99237	63.70062	(37.708)	(59.20)	
45 PGA FACTOR ROUNDED TO NEAREST .001	25.992	63.701	(37.709)	(59.20)	25.992	63.701	(37.709)	(59.20)	

APR 11.25.02
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DOCUMENT NUMBER-DATE
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**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: JANUARY 2000 Through DECEMBER 2000**

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	JANUARY 2000		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	16,851	15,226	1,625	10.67	16,851	15,226	1,625	10.67
2 NO NOTICE SERVICE	9,694	9,694	0	0.00	9,694	9,694	0	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	1,201,209	2,431,455	(1,230,246)	(50.60)	1,201,209	2,431,455	(1,230,246)	(50.60)
5 DEMAND	546,134	569,905	(23,771)	(4.17)	546,134	569,905	(23,771)	(4.17)
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)	1,773,888	3,026,280	(1,252,392)	(41.38)	1,773,888	3,026,280	(1,252,392)	(41.38)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	1,550	5,450	(3,900)	(71.56)	1,550	5,450	(3,900)	(71.56)
14 TOTAL THERM SALES	1,660,877	1,658,566	2,311	0.14	1,660,877	1,658,566	2,311	0.14
THERMS PURCHASED								
15 COMMODITY (Pipeline)	4,970,960	4,765,590	205,370	4.31	4,970,960	4,765,590	205,370	4.31
16 NO NOTICE SERVICE	1,643,000	1,643,000	0	0.00	1,643,000	1,643,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	4,978,710	4,765,590	213,120	4.47	4,978,710	4,765,590	213,120	4.47
19 DEMAND	8,611,800	8,859,800	(248,000)	(2.80)	8,611,800	8,859,800	(248,000)	(2.80)
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)	4,978,710	4,765,590	213,120	4.47	4,978,710	4,765,590	213,120	4.47
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	4,452	8,580	(4,128)	(48.11)	4,452	8,580	(4,128)	(48.11)
27 TOTAL THERM SALES (24-26 Estimated Only)	6,809,576	4,757,010	2,052,566	43.15	6,809,576	4,757,010	2,052,566	43.15
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.339	0.319	0.020	6.27	0.339	0.319	0.020	6.27
29 NO NOTICE SERVICE (2/16)	0.590	0.590	0.000	0.00	0.590	0.590	0.000	0.00
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other) (4/18)	24.127	51.021	(26.894)	(52.71)	24.127	51.021	(26.894)	(52.71)
32 DEMAND (5/19)	6.342	6.432	(0.090)	(1.40)	6.342	6.432	(0.090)	(1.40)
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)	35.629	63.503	(27.874)	(43.89)	35.629	63.503	(27.874)	(43.89)
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)	34.816	63.520	(28.704)	(45.19)	34.816	63.520	(28.704)	(45.19)
40 TOTAL COST OF THERM SOLD (11/27)	26.050	63.617	(37.567)	(59.05)	26.050	63.617	(37.567)	(59.05)
41 TRUE UP (E 2)	(0.155)	(0.155)	0.000	0.00	(0.155)	(0.155)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	25.895	63.462	(37.567)	(59.20)	25.895	63.462	(37.567)	(59.20)
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	25.99237	63.70062	(37.708)	(59.20)	25.99237	63.70062	(37.708)	(59.20)
45 PGA FACTOR ROUNDED TO NEAREST .001	25.992	63.701	(37.709)	(59.20)	25.992	63.701	(37.709)	(59.20)

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: JANUARY 2000 Through DECEMBER 2000**

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE			
	JANUARY 2000		DIFFERENCE		JANUARY 2000		DIFFERENCE	
	ACTUAL	FLEXDOWN ESTIMATE	AMOUNT	%	ACTUAL	FLEXDOWN ESTIMATE	AMOUNT	%
1 COMMODITY (Pipeline)	16,851	15,226	1,625	10.67	16,851	15,226	1,625	10.67
2 NO NOTICE SERVICE	9,694	9,694	0	0.00	9,694	9,694	0	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	1,201,209	2,431,455	(1,230,246)	(50.60)	1,201,209	2,431,455	(1,230,246)	(50.60)
5 DEMAND	546,134	569,905	(23,771)	(4.17)	546,134	569,905	(23,771)	(4.17)
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	(1,362,264)	1,362,264	(100.00)	0	(1,362,264)	1,362,264	(100.00)
11 TOTAL COST (1+2+3+4+5+6+10):(7+8+9)	1,773,888	1,664,016	109,872	6.60	1,773,888	1,664,016	109,872	6.60
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	1,550	5,450	(3,900)	(71.56)	1,550	5,450	(3,900)	(71.56)
14 TOTAL THERM SALES	1,660,877	1,658,566	2,311	0.14	1,660,877	1,658,566	2,311	0.14
THERMS PURCHASED								
15 COMMODITY (Pipeline)	4,970,960	4,765,590	205,370	4.31	4,970,960	4,765,590	205,370	4.31
16 NO NOTICE SERVICE	1,643,000	1,643,000	0	0.00	1,643,000	1,643,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	4,978,710	4,765,590	213,120	4.47	4,978,710	4,765,590	213,120	4.47
19 DEMAND	8,611,800	8,859,800	(248,000)	(2.80)	8,611,800	8,859,800	(248,000)	(2.80)
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)	4,978,710	4,765,590	213,120	4.47	4,978,710	4,765,590	213,120	4.47
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	4,452	8,580	(4,128)	(48.11)	4,452	8,580	(4,128)	(48.11)
27 TOTAL THERM SALES (24-26 Estimated Only)	6,809,576	4,757,010	2,052,566	43.15	6,809,576	4,757,010	2,052,566	43.15
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.339	0.319	0.020	6.27	0.339	0.319	0.020	6.27
29 NO NOTICE SERVICE (2/16)	0.590	0.590	0.000	0.00	0.590	0.590	0.000	0.00
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other) (4/18)	24.127	51.021	(26.894)	(52.71)	24.127	51.021	(26.894)	(52.71)
32 DEMAND (5/19)	6.342	6.432	(0.090)	(1.40)	6.342	6.432	(0.090)	(1.40)
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)	35.629	34.917	0.712	2.04	35.629	34.917	0.712	2.04
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)	34.816	63.520	(28.704)	(45.19)	34.816	63.520	(28.704)	(45.19)
40 TOTAL COST OF THERM SOLD (11/27)	26.050	34.980	(8.930)	(25.53)	26.050	34.980	(8.930)	(25.53)
41 TRUE-UP (E-2)	(0.155)	(0.155)	0.000	0.00	(0.155)	(0.155)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	25.895	34.825	(8.930)	(25.64)	25.895	34.825	(8.930)	(25.64)
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	25.99237	34.95594	(8.964)	(25.64)	25.99237	34.95594	(8.964)	(25.64)
45 PGA FACTOR ROUNDED TO NEAREST .001	25.992	34.956	(8.964)	(25.64)	25.992	34.956	(8.964)	(25.64)

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

FOR THE PERIOD OF: JANUARY 2000 THROUGH DECEMBER 2000
CURRENT MONTH: JANUARY 2000

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	4,938,420	16,709.58	0.338
2 No Notice Commodity Adjustment - System Supply	(192,960)	(837.45)	0.434
3 Commodity Pipeline - Scheduled FTS - End Users	0	0.00	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	225,500	978.67	0.434
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)	4,970,960	16,850.80	0.339
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	4,753,210	1,199,167.96	25.229
18 Commodity Other - Scheduled FTS - OSSS	225,500	54,756.06	24.282
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	(36,224.15)	0.000
21 Imbalance Cashout - Other Shippers	0	(16,491.09)	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)	4,978,710	1,201,208.78	24.127
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	8,386,300	544,431.87	6.492
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	225,500	1,702.53	0.755
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	8,611,800	546,134.40	6.342
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 2000 THROUGH DECEMBER 2000
CURRENT MONTH: JANUARY 2000

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	33945	10	300,881.81	0.00	9,693.70	0.00	0.00	291,188.11	0.00
2	FGT	33935	11	254,946.29	0.00	0.00	0.00	0.00	254,946.29	0.00
3	FGT	34202	12	10,424.02	10,424.02	0.00	0.00	0.00	0.00	0.00
4	FGT	34192	13	7,264.23	7,264.23	0.00	0.00	0.00	0.00	0.00
5	FGT	34201	14	(837.45)	(837.45)	0.00	0.00	0.00	0.00	0.00
6	FGT	CK625001624	15	(36,224.15)	0.00	0.00	0.00	(36,224.15)	0.00	0.00
7	DUKE	SR00011116	16	504,742.00	0.00	0.00	0.00	504,742.00	0.00	0.00
8	DUKE	SR00011117	17	125,047.50	0.00	0.00	0.00	125,047.50	0.00	0.00
9	AMOCO	506200	18	505,683.06	0.00	0.00	0.00	505,683.06	0.00	0.00
10	AMOCO	506462	19	118,451.46	0.00	0.00	0.00	118,451.46	0.00	0.00
11	CENT FLA GAS	WIRE	20	(16,491.09)	0.00	0.00	0.00	(16,491.09)	0.00	0.00
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
TOTAL				1,773,887.68	16,850.80	9,693.70	0.00	1,201,208.78	546,134.40	0.00

FOR THE PERIOD OF: JANUARY 2000 Through DECEMBER 2000

	CURRENT MONTH:		JANUARY 2000		PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
TRUE-UP CALCULATION									
1 PURCHASED GAS COST (Sch. A-1 Line 4)	1,201,209	2,431,455	1,230,246	50.60	1,201,209	2,431,455	1,230,246	50.60	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	572,679	(767,439)	(1,340,118)	174.62	572,679	(767,439)	(1,340,118)	174.62	
3 TOTAL	1,773,888	1,664,016	(109,872)	(6.60)	1,773,888	1,664,016	(109,872)	(6.60)	
4 FUEL REVENUES (NET OF REVENUE TAX)	1,660,877	1,658,566	(2,311)	(0.14)	1,660,877	1,658,566	(2,311)	(0.14)	
5 TRUE-UP (COLLECTED) OR REFUNDED	5,621	5,621	0	0.00	5,621	5,621	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,666,498	1,664,187	(2,311)	(0.14)	1,666,498	1,664,187	(2,311)	(0.14)	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(107,390)	171	107,561	62,901.17	(107,390)	171	107,561	62,901.17	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	(267)	0	267	0.00	(267)	0	267	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	301	561,738	561,437	99.95	301	561,738	561,437	99.95	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(5,621)	(5,621)	0	0.00	(5,621)	(5,621)	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)	(112,977)	556,288	669,265	120.31	(112,977)	556,288	669,265	120.31	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	301	561,738	561,437	99.95	* 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)	(112,710)	556,288	668,998	120.26					
14 TOTAL (12+13)	(112,409)	1,118,026	1,230,435	110.05					
15 AVERAGE (50% OF 14)	(56,205)	559,013	615,218	110.05					
16 INTEREST RATE - FIRST DAY OF MONTH	5.6000%	0.0000%	---	---					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.8000%	0.0000%	---	---					
18 TOTAL (16+17)	11.4000%	0.0000%	---	---					
19 AVERAGE (50% OF 18)	5.7000%	0.0000%	---	---					
20 MONTHLY AVERAGE (19/12 Months)	0.475%	0.0000%	---	---					
21 INTEREST PROVISION (15x20)	(267)	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 2000 Through DECEMBER 2000
JANUARY 2000

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 00	DUKE	SYS SUPPLY	N/A	1699780	225500	1925280	504,742.00	N/A	N/A	INCL. IN COST	26.2165503
2	JAN 00	DUKE	SYS SUPPLY	N/A	471660		471660	125,048.00	N/A	N/A	INCL. IN COST	26.5123182
3	JAN 00	AMOCO	SYS SUPPLY	N/A	2110330		2110330	505,683.00	N/A	N/A	INCL. IN COST	23.9622713
4	JAN 00	AMOCO	SYS SUPPLY	N/A	471440		471440	118,451.00	N/A	N/A	INCL. IN COST	25.1253606
5	JAN 00	CENT FL GAS	SYS SUPPLY	N/A	0		0	(16,491.00)	N/A	N/A	INCL. IN COST	N/A
6	JAN 00	FGT	SYS SUPPLY	N/A	0		0	(36,224.00)	N/A	N/A	INCL. IN COST	N/A
TOTAL					4,753,210	225,500	4,978,710	1,201,209.00	0	0	0	24.13

* June correction to system supply

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FOR THE PERIOD: JANUARY 2000 THROUGH DECEMBER 2000
 MONTH: JANUARY 2000

	PRODUCER/ SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1	AMOCO	6489	2,800	2,723	86,800	84,413	\$2.3225	\$2.3882
2	DUKE	6489	5,600	5,446	173,600	168,826	\$2.3300	\$2.3959
3	AMOCO	7995	65	63	2,000	1,945	\$2.1600	\$2.2211
4	AMOCO	7995	65	63	2,000	1,945	\$2.1700	\$2.2314
5	AMOCO	7995	32	31	1,000	973	\$2.1950	\$2.2559
6	DUKE	7995	258	251	8,000	7,780	\$2.2700	\$2.3342
7	DUKE	7995	65	63	2,000	1,945	\$2.2800	\$2.3445
8	AMOCO	7995	323	314	10,000	9,724	\$2.2850	\$2.3499
9	AMOCO	7995	129	125	4,000	3,890	\$2.2950	\$2.3599
10	AMOCO	7995	193	188	5,978	5,814	\$2.3200	\$2.3854
11	AMOCO	7995	381	351	11,200	10,892	\$2.3225	\$2.3882
12	DUKE	7995	65	63	2,000	1,945	\$2.3500	\$2.4165
13	AMOCO	7995	1,400	1,362	43,385	42,207	\$2.3625	\$2.4284
14	AMOCO	7995	16	16	500	486	\$2.3650	\$2.4331
15	DUKE	7995	65	63	2,000	1,945	\$2.4000	\$2.4679
16	AMOCO	7995	16	16	500	486	\$2.4150	\$2.4846
17	DUKE	7995	65	63	2,000	1,945	\$2.5450	\$2.6170
18	AMOCO	7995	177	173	5,500	5,349	\$2.5600	\$2.6323
19	DUKE	7995	194	188	6,000	5,835	\$2.5600	\$2.6324
20	AMOCO	7995	145	141	4,500	4,378	\$2.5750	\$2.6480
21	DUKE	7995	194	188	6,000	5,835	\$2.5850	\$2.6581
22	AMOCO	7995	113	110	3,500	3,403	\$2.6000	\$2.6741
23	DUKE	7995	194	188	6,000	5,835	\$2.6750	\$2.7506
24	AMOCO	7995	161	157	5,000	4,863	\$2.6900	\$2.7658
25	DUKE	7995	81	78	2,500	2,431	\$2.7550	\$2.8332
26	DUKE	7995	194	188	6,000	5,835	\$2.7600	\$2.8380
27	AMOCO	7995	65	63	2,000	1,945	\$2.7700	\$2.8483
28	AMOCO	7995	65	63	2,000	1,945	\$2.7750	\$2.8535
29	DUKE	7995	194	188	6,000	5,835	\$2.8950	\$2.9769
30	AMOCO	157738	2,439	2,372	75,600	73,521	\$2.3225	\$2.3882
31	DUKE	157739	1,400	1,362	43,400	42,222	\$2.3100	\$2.3744
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								
43								
TOTAL			17,134	16,660	530,963	516,391		
WEIGHTED AVERAGE							\$2.3616	\$2.4282

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 2000 Through DECEMBER 2000

CURRENT MONTH:		JANUARY 2000		PERIOD TO DATE			
ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
		AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%

THERM SALES (FIRM)

GENERAL SERVICE (11)	1,378,300	1,302,150	(76,150)	(5.85)	1,378,300	1,302,150	(76,150)	(5.85)
OUTDOOR LIGHTING (21)	50	70	20	28.57	50	70	20	28.57
RESIDENTIAL (31)	1,371,871	1,226,780	(145,091)	(11.83)	1,371,871	1,226,780	(145,091)	(11.83)
LARGE VOLUME (51)	1,812,475	2,068,350	255,875	12.37	1,812,475	2,068,350	255,875	12.37
FIRM TRANSPORT (91)	356,177	162,280	(193,897)	(119.48)	356,177	162,280	(193,897)	(100.00)
TOTAL FIRM	4,918,873	4,759,630	(159,243)	(3.35)	4,918,873	4,759,630	(159,243)	(3.35)

THERM SALES (INTERRUPTIBLE)

INTERRUPTIBLE (61)	124,761	159,660	34,899	21.86	124,761	159,660	34,899	21.86
INTERRUPTIBLE TRANSPORT (92)	382,499	260,730	(121,769)	(46.70)	382,499	260,730	(121,769)	(46.70)
LARGE VOLUME INTERRUPTIBLE (93)	1,174,903	1,860,000	685,097	36.83	1,174,903	1,860,000	685,097	36.83
OFF SYSTEM SALES SERVICE (95)	225,500	0	(225,500)	0.00	225,500	0	(225,500)	0.00
TOTAL INTERRUPTIBLE	1,907,663	2,280,390	372,727	16.34	1,907,663	2,280,390	372,727	16.34
TOTAL THERM SALES	6,826,536	7,040,020	213,484	3.03	6,826,536	7,040,020	213,484	3.03

NUMBER OF CUSTOMERS (FIRM)

AVG. NO. OF CUSTOMERS PERIOD TO DATE

GENERAL SERVICE (11)	2,874	2,907	33	1.14	2,874	2,907	33	1.14
OUTDOOR LIGHTING (21)	0	2	2	100.00	0	2	2	100.00
RESIDENTIAL (31)	34,868	34,647	(221)	(0.64)	34,868	34,647	(221)	(0.64)
LARGE VOLUME (51)	906	865	(41)	(4.74)	906	865	(41)	(4.74)
FIRM TRANSPORT (91)	7	3	(4)	(133.33)	7	3	(4)	0.00
TOTAL FIRM	38,655	38,424	(231)	(0.60)	38,655	38,424	(231)	(0.60)

NUMBER OF CUSTOMERS (INTERRUPTIBLE)

AVG. NO. OF CUSTOMERS PERIOD TO DATE

INTERRUPTIBLE (61)	7	8	1	12.50	7	8	1	12.50
INTERRUPTIBLE TRANSPORT (92)	8	9	1	11.11	8	9	1	11.11
LARGE VOLUME INTERRUPTIBLE (93)	0	1	1	100.00	0	1	1	100.00
OFF SYSTEM SALES SERVICE (95)	1	0	(1)	0.00	1	0	(1)	0.00
TOTAL INTERRUPTIBLE	16	18	2	11.11	16	18	2	11.11
TOTAL CUSTOMERS	38,671	38,442	(229)	(0.60)	38,671	38,442	(229)	(0.60)

THERM USE PER CUSTOMER

GENERAL SERVICE (11)	480	448	(32)	(7.14)	480	448	(32)	(7.14)
OUTDOOR LIGHTING (21)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
RESIDENTIAL (31)	39	35	(4)	(11.43)	39	35	(4)	(11.43)
LARGE VOLUME (51)	2,001	2,391	390	16.31	2,001	2,391	390	16.31
FIRM TRANSPORT (91)	50,882	54,093	3,211	5.94	50,882	54,093	3,211	(100.00)
INTERRUPTIBLE (61)	17,823	19,958	2,135	10.70	17,823	19,958	2,135	10.70
INTERRUPTIBLE TRANSPORT (92)	47,812	28,970	(18,842)	(65.04)	47,812	28,970	(18,842)	(65.04)
LARGE VOLUME INTERRUPTIBLE (93)	0	1,860,000	1,860,000	100.00	0	1,860,000	1,860,000	100.00
OFF SYSTEM SALES SERVICE (95)	225,500	0	(225,500)	0.00	225,500	0	(225,500)	0.00

ACTUAL FOR THE PERIOD OF: JANUARY 2000 Through DECEMBER 2000

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
WEST PALM BEACH:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED CCF PURCHASED	= AVERAGE BTU CONTENT	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	1.05	0	0	0	0	0	0	0	0	0	0	0
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED CCF PURCHASED	= AVERAGE BTU CONTENT	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	1.06	0	0	0	0	0	0	0	0	0	0	0

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

DATE	01/31/00	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 # ABA # 11100012
DUE	02/10/00		
INVOICE NO.	33945		
TOTAL AMOUNT DUE	\$300,881.81		

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

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES				VOLUMES DTH ORY	AMOUNT
	ORN No.		POI NO.	ORN No.				BASE	SURCHARGES	DISC	NET		
					01/00	A	RES	0.3687	0.0066		0.3753	533,696	\$200,296.11
					01/00	A	RES	0.3687			0.3687	310,000	\$114,297.00
					01/00	A	MNR	0.0590			0.0590	164,300	\$9,693.70
					01/00	A	TRL	0.0760			0.0760	(6,200)	(\$471.20)
					01/00	A	TRL	0.0760			0.0760	(15,500)	(\$1,178.00)
					01/00	A	TRL	0.0760			0.0760	(12,400)	(\$942.40)
					01/00	A	TRL	0.0760			0.0760	(15,500)	(\$1,178.00)
					01/00	A	TRL	0.0760			0.0760	(3,100)	(\$235.60)
					01/00	A	TRL	0.0760			0.0760	(6,200)	(\$471.20)
					01/00	A	TRL	0.0760			0.0760	(3,100)	(\$235.60)
					01/00	A	TRL	0.0760			0.0760	(15,500)	(\$1,178.00)
					01/00	A	TRL	0.0760			0.0760	(15,500)	(\$1,178.00)
					01/00	A	TRL	0.0760			0.0760	(31,000)	(\$2,356.00)
					01/00	A	TRL	0.0760			0.0760	(31,000)	(\$2,356.00)
					01/00	A	TRL	0.0750			0.0750	(15,500)	(\$1,162.50)
					01/00	A	TRL	0.0750			0.0750	(40,300)	(\$3,022.50)
					01/00	A	TRL	0.0750			0.0750	(31,000)	(\$2,325.00)
					01/00	A	TRL	0.0750			0.0750	(40,300)	(\$3,022.50)
					01/00	A	TRL	0.0750			0.0750	(9,300)	(\$697.50)
					01/00	A	TRL	0.0750			0.0750	(15,500)	(\$1,162.50)
					01/00	A	TRL	0.0750			0.0750	(3,100)	(\$232.50)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 01/00.												697,996	\$300,881.81

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REDACTED

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

DATE	01/31/00	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 # ABA # 111000012
DUE	02/10/00		
INVOICE NO.	33935		
TOTAL AMOUNT DUE	\$254,946.29		

CONTRACT:	3624	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	DUKS NO:	006924427	

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES OTH DRY	AMOUNT	
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
					01/00	A	RES	0.7719	0.0056		0.7785	327,484	\$254,946.29
RESERVATION CHARGE													
TOTAL FOR CONTRACT 3624 FOR MONTH OF 01/00.													
327,484 \$254,946.29													

*** END OF INVOICE 33935 ***

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REDACTED

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

DATE	02/10/00	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 # ABA # 111000022
DUPLICATE	02/20/00		
INVOICE NO.	34202		
TOTAL AMOUNT DUE	\$10,424.02		

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		PROG MONTH	TC	RC	RATES			VOLUMES	AMOUNT
	DRN No.	POI NO.	DRN No.				BASE	SURCHARGES	GTSC		
Usage Charge		16103	3154	01/00	A	COM	0.0312	0.0122	0.0434	12.000	\$520.80
Usage Charge		16104	28645	01/00	A	COM	0.0312	0.0122	0.0434	6.909	\$299.85
Usage Charge		16105	3158	01/00	A	COM	0.0312	0.0122	0.0434	23.604	\$1,024.41
Usage Charge		16106	28456	01/00	A	COM	0.0312	0.0122	0.0434	5.500	\$238.70
Usage Charge		16107	3161	01/00	A	COM	0.0312	0.0122	0.0434	22.313	\$968.38
Usage Charge		16108	3163	01/00	A	COM	0.0312	0.0122	0.0434	30.320	\$1,315.89
Usage Charge		16109	3165	01/00	A	COM	0.0312	0.0122	0.0434	76.367	\$3,314.33
Usage Charge		16156	3262	01/00	A	COM	0.0312	0.0122	0.0434	11.401	\$494.80
Usage Charge		16157	3261	01/00	A	COM	0.0312	0.0122	0.0434	7.101	\$308.18
Usage Charge		16158	3277	01/00	A	COM	0.0312	0.0122	0.0434	7.920	\$343.73
Usage Charge		16273	3214	01/00	A	COM	0.0312	0.0122	0.0434	22.550	\$978.67
Usage Charge		62992	217831	01/00	A	COM	0.0312	0.0122	0.0434	14.200	\$616.28
TOTAL FOR CONTRACT 5009 FOR MONTH OF 01/00.										240.165	\$10,424.02

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

12

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

DATE	02/10/00	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:
DUE	02/20/00		Wire Transfer
INVOICE NO.	34192		Florida Gas Transmission Company
TOTAL AMOUNT DUE	\$7,264.23		Nations Bank Account # 111100012 ABA # 111100012

CONTRACT: 3624 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	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES	AMOUNT
	DRH No.	POI NO.	DRN No.				BASE	SURCHARGES	OTSC		
Usage Charge		16103	3154	01/00	A	COM	0.0141	0.0122	0.0263	15,622	\$410.66
Usage Charge		16104	28645	01/00	A	COM	0.0141	0.0122	0.0263	36,735	\$966.13
Usage Charge		16105	3158	01/00	A	COM	0.0141	0.0122	0.0263	31,490	\$826.19
Usage Charge		16106	28456	01/00	A	COM	0.0141	0.0122	0.0263	76,600	\$2,072.44
Usage Charge		16107	3161	01/00	A	COM	0.0141	0.0122	0.0263	8,587	\$225.84
Usage Charge		16108	3163	01/00	A	COM	0.0141	0.0122	0.0263	2,480	\$65.22
Usage Charge		16109	3165	01/00	A	COM	0.0141	0.0122	0.0263	17,515	\$460.64
Usage Charge		16156	3262	01/00	A	COM	0.0141	0.0122	0.0263	33,399	\$878.39
Usage Charge		16157	3261	01/00	A	COM	0.0141	0.0122	0.0263	26,899	\$707.44
Usage Charge		16158	3277	01/00	A	COM	0.0141	0.0122	0.0263	24,680	\$649.08
TOTAL FOR CONTRACT 3624 FOR MONTH OF 01/00.										276,207	\$7,264.23

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 34192 ***

REDACTED

13

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

DATE	02/10/00	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 # 111000014
DUE	02/20/00		
INVOICE NO.	34201		
TOTAL AMOUNT DUE	(1837.45)		

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

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES OTH ORY	AMOUNT	
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
No Notice					01/00	A	COM	0.0312	0.0122		0.0434	(19,296)	(1837.45)
TOTAL FOR CONTRACT 5002 FOR MONTH OF 01/00.												(19,296)	(1837.45)

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 34201 ***

REDACTED

14

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



01/10/2000

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7506

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PG 1 OF 1

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



VENDOR NO. 4084
REMITTANCE STATEMENT

VOUCHER NO.	INVOICE DATE	INVOICE NUMBER	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
12000027	01/10/2000	33658		36,224.15	0.00	36,224.15
			1/99 IMBALANCE CASH OUT			
						TOTAL 36,224.15

REDACTED

SPECIAL INSTRUCTIONS:
CALL ALICIA LENDERMAN TO PICK UP CHECK X36290 EB3922

KEEP AND RETAIN THIS STUB FOR YOUR RECORDS.

CHECK # 0625001624 ATTACHED BELOW



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

62-20
311

No. 0625001624

01/10/2000

PAY TO THE ORDER OF
FLORIDA PUBLIC UTILITIES CO
ATTN: MARC SCHNEIDERMAN
POST OFFICE BOX 3395
WEST PALM BEACH, FL
33402-3395

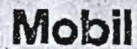
\$\$\$\$\$\$\$\$\$36,224.15

NOT VALID AFTER 90 DAYS

Thirty Six Thousand Two Hundred Twenty Four and 15/100 Dollars

Marc Schneiderman
AUTHORIZED SIGNATURE

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



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

Invoice No: SR00011116
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: February 10, 2000
Payment Terms: Due February 25, 2000
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:						
1/00	5430 - ZONE 1	6489	Pooling\Zone 1 CS #7	173,600	2.3300	404,488.00
1/00	B2B1500	716	Pooling\Zone 3 CS #11	43,400	2.3100	100,254.00
* Invoice Totals				217,000		5504,742.00

- * 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 (713) 260-8585 or mail to the address shown on the letterhead.
- * Please refer to this invoice with your payment.
- * Any questions about this invoice, please contact Sheila Moore at telephone (713) 975-4229.

REDACTED



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

Invoice No: SR00011117
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 # [REDACTED]

Invoice Date: February 10, 2000
Payment Terms: Due February 25, 2000
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.

Date	Transport Contract	Sales Point	Description	MMBTU Volume	Price	Amount Due
FLORIDA GAS TRANSMISSION COMPANY:						
1/00	5430 - ZONE 2	7995	Pooling Zone 2 CS # 8	2,000	2,2800	4,560.00
1/00	5430 - ZONE 2	7995	Pooling Zone 2 CS # 8	8,000	2,2700	18,160.00
1/00	5430 - ZONE 2	7995	Pooling Zone 2 CS # 8	2,000	2,3500	4,700.00
1/00	5430 - ZONE 2	7995	Pooling Zone 2 CS # 8	2,000	2,4000	4,800.00
1/00	5430 - ZONE 2	7995	Pooling Zone 2 CS # 8	2,000	2,5450	5,090.00
1/00	5430 - ZONE 2	7995	Pooling Zone 2 CS # 8	6,000	2,5850	15,510.00
1/00	5430 - ZONE 2	7995	Pooling Zone 2 CS # 8	6,000	2,5600	15,360.00
1/00	5430 - ZONE 2	7995	Pooling Zone 2 CS # 8	6,000	2,6750	16,050.00
1/00	5430 - ZONE 2	7995	Pooling Zone 2 CS # 8	6,000	2,7600	16,560.00
1/00	5430 - ZONE 2	7995	Pooling Zone 2 CS # 8	2,500	2,7550	6,887.50
1/00	5430 - ZONE 2	7995	Pooling Zone 2 CS # 8	6,000	2,8950	17,370.00
Invoice Totals				48,500		\$125,047.50

- When paying by check, send remittance information with payment.
- When paying by wire transfer, please fax remittance information to the attention of Accounts Receivable at (713) 260-8585 or mail to the address shown on the letterhead.
- Please refer to this invoice with your payment.
- Any questions about this invoice, please contact Sheila Moore at telephone (713) 975-4229.

REDACTED



Natural Gas Sales Invoice

Amoco Energy Trading Corporation

Tax ID No. 36-3421804

Invoice Number 506200
Invoice Date 02/02/2000
Contract 157115
Delivery Month 01/2000
Due Date 02/25/2000

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 01/00. 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.

REDACTED

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

For Amoco use only: 141876

Part of the BP Amoco Group

Invoice Page 1 of 1



Natural Gas Sales Invoice

Amoco Energy Trading Corporation

Tax ID No. 36-3421804

Invoice Number 506462
Invoice Date 02/02/2000
Contract 196781
Delivery Month 01/2000
Due Date 02/25/2000

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 01/00.

Calculations are based on nominated quantities.

Table with 5 columns: Deliver Point Description, Amoco ID#, Quantity MMBTU, Price \$/MMBTU, Amount Due (\$). Row 1: FGT STATION B POOL POINT, 059380, 48,478, 2,44340, 118,451.46. Total Amount Due: 118,451.46.

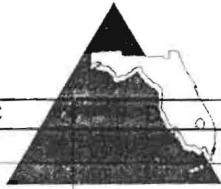
REDACTED

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**

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INVOICE

Date: January 13, 2000
Due Date: January 23, 2000

Central Florida Gas Company
Attention: Mr. Barry Porter
1015 Sixth Street NW
Winter Haven, Florida 33881

INVOICE NUMBER 12112859GS79

<u>Description</u>	<u>Basis</u>	<u>Units</u>	<u>Price</u>	<u>Amount</u>
December 1999 Imbalance Trading	MMBtu	7.139	\$2,3100	\$16,491.09
Totals		7.139		\$16,491.09

REDACTED

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

Please enclose one copy of this invoice with check payment