

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: FEBRUARY 2000				PERIOD TO DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	
<b>COST OF GAS PURCHASED</b>									
1 COMMODITY (Pipeline)	16,470	13,681	2,789	20.39	33,321	28,907	4,414	15.27	
2 NO NOTICE SERVICE	7,357	7,104	253	3.56	17,051	16,798	253	1.51	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	1,204,831	1,630,044	(425,213)	(26.09)	2,406,040	4,061,499	(1,655,459)	(40.76)	
5 DEMAND	473,114	514,249	(41,135)	(8.00)	1,019,248	1,084,154	(64,906)	(5.99)	
6 OTHER	0	0	0	0.00	0	0	0	0.00	
<b>LESS END-USE CONTRACT</b>									
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	
8 DEMAND	0	0	0	0.00	0	0	0	0.00	
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)	1,701,772	2,165,078	(463,306)	(21.40)	3,475,660	5,191,358	(1,715,698)	(33.05)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	1,068	3,900	(2,832)	(72.62)	2,618	9,350	(6,732)	(72.00)	
14 TOTAL THERM SALES	1,911,047	1,557,219	353,828	22.72	3,571,924	3,215,785	356,139	11.07	
<b>THERMS PURCHASED</b>									
15 COMMODITY (Pipeline)	4,794,240	4,288,080	506,160	11.80	9,765,200	9,053,670	711,530	7.86	
16 NO NOTICE SERVICE	1,247,000	1,204,000	43,000	3.57	2,890,000	2,847,000	43,000	1.51	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	4,794,240	4,288,080	506,160	11.80	9,772,950	9,053,670	719,280	7.94	
19 DEMAND	3,848,996	7,498,400	(3,649,404)	(48.67)	12,460,796	16,358,200	(3,897,404)	(23.83)	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
<b>LESS END-USE CONTRACT</b>									
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	
22 DEMAND	0	0	0	0.00	0	0	0	0.00	
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (+17+18+20)/(21+23)	4,794,240	4,288,080	506,160	11.80	9,772,950	9,053,670	719,280	7.94	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	2,939	7,720	(4,781)	(61.93)	7,391	16,300	(8,909)	(54.66)	
27 TOTAL THERM SALES (24-26 Estimated Only)	7,039,991	4,280,360	2,759,631	64.47	13,849,567	9,037,370	4,812,197	53.25	
<b>CENTS PER THERM</b>									
28 COMMODITY (Pipeline) (1/15)	0.344	0.319	0.025	7.84	0.341	0.319	0.022	6.90	
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)	25.131	38.013	(12.882)	(33.89)	24.619	44.860	(20.241)	(45.12)	
32 DEMAND (5/19)	12.292	6.858	5.434	79.24	8.180	6.628	1.552	23.42	
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
<b>LESS END-USE CONTRACT</b>									
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
36 COMMODITY Other (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)	35.496	50.491	(14.995)	(29.70)	35.564	57.340	(21.776)	(37.98)	
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
39 COMPANY USE (13/26)	36.339	50.518	(14.179)	(28.07)	35.421	57.362	(21.941)	(38.25)	
40 TOTAL COST OF THERM SOLD (11/27)	24.173	50.582	(26.409)	(52.21)	25.096	57.443	(32.347)	(56.31)	
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)	24.018	50.427	(26.409)	(52.37)	24.941	57.288	(32.347)	(56.46)	
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)	24.10831	50.61661	(26.508)	(52.37)	25.03478	57.50340	(32.469)	(56.46)	
45 PGA FACTOR ROUNDED TO NEAREST .001	24.108	50.617	(26.509)	(52.37)	25.035	57.503	(32.468)	(56.46)	

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FPSC-RECORDS/REPORTING

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

	CURRENT MONTH:				FEBRUARY 2000				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE					
			AMOUNT	%			AMOUNT	%				
<b>COST OF GAS PURCHASED</b>												
1 COMMODITY (Pipeline)	16,470	13,681	2,789	20.39	33,321	28,907	4,414	15.27				
2 NO NOTICE SERVICE	7,357	7,104	253	3.56	17,051	16,798	253	1.51				
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
4 COMMODITY (Other)	1,204,831	1,630,044	(425,213)	(26.09)	2,406,040	4,061,499	(1,655,459)	(40.76)				
5 DEMAND	473,114	514,249	(41,135)	(8.00)	1,019,248	1,084,154	(64,906)	(5.99)				
6 OTHER	0	0	0	0.00	0	0	0	0.00				
<b>LESS END-USE CONTRACT</b>												
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00				
8 DEMAND	0	0	0	0.00	0	0	0	0.00				
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)	1,701,772	2,165,078	(463,306)	(21.40)	3,475,660	5,191,358	(1,715,698)	(33.05)				
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13 COMPANY USE	1,068	3,900	(2,832)	(72.62)	2,618	9,350	(6,732)	(72.00)				
14 TOTAL THERM SALES	1,911,047	1,557,219	353,828	22.72	3,571,924	3,215,785	356,139	11.07				
<b>THERMS PURCHASED</b>												
15 COMMODITY (Pipeline)	4,794,240	4,288,080	506,160	11.80	9,765,200	9,053,670	711,530	7.86				
16 NO NOTICE SERVICE	1,247,000	1,204,000	43,000	3.57	2,890,000	2,847,000	43,000	1.51				
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
18 COMMODITY (Other)	4,794,240	4,288,080	506,160	11.80	9,772,950	9,053,670	719,280	7.94				
19 DEMAND	3,848,996	7,498,400	(3,649,404)	(48.67)	12,460,796	16,358,200	(3,897,404)	(23.83)				
20 OTHER	0	0	0	0.00	0	0	0	0.00				
<b>LESS END-USE CONTRACT</b>												
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00				
22 DEMAND	0	0	0	0.00	0	0	0	0.00				
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00				
24 TOTAL PURCHASES (+17+18+20)(21+23)	4,794,240	4,288,080	506,160	11.80	9,772,950	9,053,670	719,280	7.94				
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26 COMPANY USE	2,939	7,720	(4,781)	(61.93)	7,391	16,300	(8,909)	(54.66)				
27 TOTAL THERM SALES (24-26 Estimated Only)	7,039,991	4,280,360	2,759,631	64.47	13,849,567	9,037,370	4,812,197	53.25				
<b>CENTS PER THERM</b>												
28 COMMODITY (Pipeline) (1/15)	0.344	0.319	0.025	7.84	0.341	0.319	0.022	6.90				
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)	25.131	38.013	(12.882)	(33.89)	24.619	44.860	(20.241)	(45.12)				
32 DEMAND (5/19)	12.292	6.858	5.434	79.24	8.180	6.628	1.552	23.42				
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
<b>LESS END-USE CONTRACT</b>												
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
36 COMMODITY Other (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)	35.496	50.491	(14.995)	(29.70)	35.564	57.340	(21.776)	(37.98)				
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
39 COMPANY USE (13/26)	36.339	50.518	(14.179)	(28.07)	35.421	57.362	(21.941)	(38.25)				
40 TOTAL COST OF THERM SOLD (11/27)	24.173	50.582	(26.409)	(52.21)	25.096	57.443	(32.347)	(56.31)				
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)	24.018	50.427	(26.409)	(52.37)	24.941	57.288	(32.347)	(56.46)				
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)	24.10831	50.61661	(26.508)	(52.37)	25.03478	57.50340	(32.469)	(56.46)				
45 PGA FACTOR ROUNDED TO NEAREST .001	24.108	50.617	(26.509)	(52.37)	25.035	57.503	(32.468)	(56.46)				

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:		FEBRUARY 2000		PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	16,470	13,681	2,789	20.39	33,321	28,907	4,414	15.27
2 NO NOTICE SERVICE	7,357	7,104	253	3.56	17,051	16,798	253	1.51
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	1,204,831	1,630,044	(425,213)	(26.09)	2,406,040	4,061,499	(1,655,459)	(40.76)
5 DEMAND	473,114	514,249	(41,135)	(8.00)	1,019,248	1,084,154	(64,906)	(5.99)
6 OTHER	0	0	0	0.00	0	0	0	0.00
<b>LESS END-USE CONTRACT</b>								
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
8 DEMAND	0	0	0	0.00	0	0	0	0.00
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	(603,959)	603,959	(100.00)	0	(1,966,223)	1,966,223	(100.00)
11 TOTAL COST (1+2+3+4+5+6+10):(7+8+9)	1,701,772	1,561,119	140,653	9.01	3,475,660	3,225,135	250,525	7.77
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	1,068	3,900	(2,832)	(72.62)	2,618	9,350	(6,732)	(72.00)
14 TOTAL THERM SALES	1,911,047	1,557,219	353,828	22.72	3,571,924	3,215,785	356,139	11.07
<b>THERMS PURCHASED</b>								
15 COMMODITY (Pipeline)	4,794,240	4,288,080	506,160	11.80	9,765,200	9,053,670	711,530	7.86
16 NO NOTICE SERVICE	1,247,000	1,204,000	43,000	3.57	2,890,000	2,847,000	43,000	1.51
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	4,794,240	4,288,080	506,160	11.80	9,772,950	9,053,670	719,280	7.94
19 DEMAND	3,848,996	7,498,400	(3,649,404)	(48.67)	12,460,796	16,358,200	(3,897,404)	(23.83)
20 OTHER	0	0	0	0.00	0	0	0	0.00
<b>LESS END-USE CONTRACT</b>								
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
22 DEMAND	0	0	0	0.00	0	0	0	0.00
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20):(21+23)	4,794,240	4,288,080	506,160	11.80	9,772,950	9,053,670	719,280	7.94
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	2,939	7,720	(4,781)	(61.93)	7,391	16,300	(8,909)	(54.66)
27 TOTAL THERM SALES (24-26 Estimated Only)	7,039,991	4,280,360	2,759,631	64.47	13,849,567	9,037,370	4,812,197	53.25
<b>CENTS PER THERM</b>								
28 COMMODITY (Pipeline) (1/15)	0.344	0.319	0.025	7.84	0.341	0.319	0.022	6.90
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)	25.131	38.013	(12.882)	(33.89)	24.619	44.860	(20.241)	(45.12)
32 DEMAND (5/19)	12.292	6.858	5.434	79.24	8.180	6.628	1.552	23.42
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
<b>LESS END-USE CONTRACT</b>								
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
36 COMMODITY Other (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)	35.496	36.406	(0.910)	(2.50)	35.564	35.622	(0.058)	(0.16)
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	36.339	50.518	(14.179)	(28.07)	35.421	57.362	(21.941)	(38.25)
40 TOTAL COST OF THERM SOLD (11/27)	24.173	36.472	(12.299)	(33.72)	25.096	35.687	(10.591)	(29.68)
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)	24.018	36.317	(12.299)	(33.87)	24.941	35.532	(10.591)	(29.81)
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)	24.10831	36.45355	(12.345)	(33.87)	25.03478	35.66560	(10.631)	(29.81)
45 PGA FACTOR ROUNDED TO NEAREST .001	24.108	36.454	(12.346)	(33.87)	25.035	35.666	(10.631)	(29.81)

**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: FEBRUARY 2000**

<b>COMMODITY (Pipeline)</b>	<b>THERMS</b>	<b>INVOICE AMOUNT</b>	<b>COST PER THERM (¢ PER THERM)</b>
1 Commodity Pipeline - Scheduled FTS - System Supply	4,490,240	15,150.56	0.337
2 No Notice Commodity Adjustment - System Supply	63,500	275.59	0.434
3 Commodity Pipeline - Scheduled FTS - End Users	0	0.00	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	240,500	1,043.77	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)	4,794,240	16,469.92	0.344
<b>SWING SERVICE</b>			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	0	0.00	0.000
11 Alert Day Volumes - FGT	0	0.00	0.000
12 Operational Flow Order Volumes - FGT	0	0.00	0.000
13 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS - System Supply	4,553,740	1,212,820.12	26.633
18 Commodity Other - Scheduled FTS - OSSS	240,500	64,949.80	27.006
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	(25,417.55)	0.000
21 Imbalance Cashout - Other Shippers	0	(47,521.59)	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)	4,794,240	1,204,830.78	25.131
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement to System Supply	3,608,496	469,744.80	13.018
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	240,500	3,369.41	1.401
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	3,848,996	473,114.21	12.292
<b>OTHER</b>			
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: FEBRUARY 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	34488	10 & 11	241,973.36	0.00	7,357.30	0.00	0.00	234,616.06	0.00
2	FGT	34478	12	238,498.15	0.00	0.00	0.00	0.00	238,498.15	0.00
3	FGT	34739	13	9,523.78	9,523.78	0.00	0.00	0.00	0.00	0.00
4	FGT	34729	14	6,670.55	6,670.55	0.00	0.00	0.00	0.00	0.00
5	FGT	34738	15	275.59	275.59	0.00	0.00	0.00	0.00	0.00
6	FGT	34685	16	154.88	0.00	0.00	0.00	154.88	0.00	0.00
7	FGT	CK 625001658	17	(25,572.43)	0.00	0.00	0.00	(25,572.43)	0.00	0.00
8	DUKE	SR00020497	18	526,842.40	0.00	0.00	0.00	526,842.40	0.00	0.00
9	DUKE	SR00020498	19	87,507.50	0.00	0.00	0.00	87,507.50	0.00	0.00
10	AMOCO	506595	20	517,852.97	0.00	0.00	0.00	517,852.97	0.00	0.00
11	AMOCO	506857	21	145,567.05	0.00	0.00	0.00	145,567.05	0.00	0.00
12	CENT FLA GAS	WIRE	22	(47,521.59)	0.00	0.00	0.00	(47,521.59)	0.00	0.00
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
<b>TOTAL</b>				1,701,772.21	16,469.92	7,357.30	0.00	1,204,830.78	473,114.21	0.00

FOR THE PERIOD OF: JANUARY 2000 Through DECEMBER 2000

	CURRENT MONTH:		FEBRUARY 2000		PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
<b>TRUE-UP CALCULATION</b>									
1 PURCHASED GAS COST (Sch. A-1 Line 4)	1,204,831	1,630,044	425,213	26.09	2,406,040	4,061,499	1,655,459	40.76	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	496,941	(68,925)	(565,866)	820.99	1,069,620	(836,364)	(1,905,984)	227.89	
3 TOTAL	1,701,772	1,561,119	(140,653)	(9.01)	3,475,660	3,225,135	(250,525)	(7.77)	
4 FUEL REVENUES (NET OF REVENUE TAX)	1,911,047	1,557,219	(353,828)	(22.72)	3,571,924	3,215,785	(356,139)	(11.07)	
5 TRUE-UP (COLLECTED) OR REFUNDED	5,621	5,621	0	0.00	11,242	11,242	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,916,668	1,562,840	(353,828)	(22.64)	3,583,166	3,227,027	(356,139)	(11.04)	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	214,896	1,721	(213,175)	(12,386.69)	107,506	1,892	(105,614)	(5,582.13)	
8 INTEREST PROVISION THIS PERIOD (21) (2)	(40)	0	40	0.00	(307)	0	307	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	(112,977)	556,288	669,265	120.31	301	561,738	561,437	99.95	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(5,621)	(5,621)	0	0.00	(11,242)	(11,242)	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)	96,258	552,388	456,130	82.57	96,258	552,388	456,130	82.57	
<b>INTEREST PROVISION</b>									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(112,977)	556,288	669,265	120.31	* 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)	96,298	552,388	456,090	82.57					
14 TOTAL (12+13)	(16,679)	1,108,676	1,125,355	101.50					
15 AVERAGE (50% OF 14)	(8,340)	554,338	562,678	101.50					
16 INTEREST RATE - FIRST DAY OF MONTH	5.8000%	0.0000%	...	...					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.8000%	0.0000%	...	...					
18 TOTAL (16+17)	11.6000%	0.0000%	...	...					
19 AVERAGE (50% OF 18)	5.8000%	0.0000%	...	...					
20 MONTHLY AVERAGE (19/12 Months)	0.483%	0.000%	...	...					
21 INTEREST PROVISION (15x20)	(40)	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  
FEBRUARY 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
7	FEB 00	DUKE	SYS SUPPLY	N/A	1791560	240500	2032060	526,842.00	N/A	N/A	INCL. IN COST	25.9264982
8	FEB 00	DUKE	SYS SUPPLY	N/A	315250		315250	87,508.00	N/A	N/A	INCL. IN COST	27.7582871
9	FEB 00	AMOCO	SYS SUPPLY	N/A	1931510		1931510	517,853.00	N/A	N/A	INCL. IN COST	26.8107853
10	FEB 00	AMOCO	SYS SUPPLY	N/A	515420		515420	145,567.00	N/A	N/A	INCL. IN COST	28.2424043
11	FEB 00	CENT FL GAS	SYS SUPPLY	N/A	0		0	(47,522.00)	N/A	N/A	INCL. IN COST	N/A
12	FEB 00	FGT	SYS SUPPLY	N/A	0		0	(25,572.00)	N/A	N/A	INCL. IN COST	N/A
13	FEB 0	FGT	SYS SUPPLY	N/A	0		0	155.00	N/A	N/A	INCL. IN COST	N/A
<b>TOTAL</b>					9,306,950	466,000	9,772,950	2,406,040.00	0	0	0	24.62

# FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
 FOR THE PERIOD: JANUARY 2000 THROUGH DECEMBER 2000  
 MONTH: FEBRUARY 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	1,158	1,123	33,592	32,578	\$2.5925	\$2.6732
2	DUKE	6489	5,598	5,430	162,344	157,474	\$2.6000	\$2.6804
3	DUKE	7995	138	134	4,000	3,880	\$2.6000	\$2.5773
4	AMOCO	7995	138	134	4,000	3,880	\$2.5150	\$2.6928
5	DUKE	7995	34	33	1,000	970	\$2.5150	\$2.6928
6	AMOCO	7995	34	33	1,000	970	\$2.5300	\$2.6082
7	DUKE	7995	34	33	1,000	970	\$2.5450	\$2.6237
8	AMOCO	7995	34	33	1,000	970	\$2.5600	\$2.6392
9	AMOCO	7995	148	144	4,292	4,163	\$2.5925	\$2.6728
10	DUKE	7995	103	100	3,000	2,910	\$2.6050	\$2.6856
11	DUKE	7995	34	33	1,000	970	\$2.6100	\$2.6907
12	AMOCO	7995	86	84	2,500	2,425	\$2.6200	\$2.7010
13	AMOCO	7995	52	50	1,500	1,455	\$2.6250	\$2.7062
14	DUKE	7995	34	33	1,000	970	\$2.6250	\$2.7062
15	AMOCO	7995	1,400	1,358	40,600	39,382	\$2.6325	\$2.7139
16	DUKE	7995	34	33	1,000	970	\$2.6450	\$2.7268
17	DUKE	7995	138	134	4,000	3,880	\$2.6500	\$2.7320
18	DUKE	7995	69	67	2,000	1,940	\$2.6550	\$2.7371
19	AMOCO	7995	12	12	341	334	\$2.6600	\$2.7398
20	AMOCO	7995	207	201	6,000	5,820	\$2.6650	\$2.7474
21	AMOCO	7995	52	50	1,500	1,455	\$2.6700	\$2.7526
22	AMOCO	7995	34	33	1,000	970	\$2.7250	\$2.8093
23	DUKE	7995	362	351	10,500	10,185	\$2.7950	\$2.8814
24	AMOCO	7995	569	552	16,500	16,005	\$2.8100	\$2.8969
25	DUKE	7995	34	33	1,000	970	\$2.8100	\$2.8969
26	AMOCO	7995	103	100	3,000	2,910	\$2.8250	\$2.9124
27	AMOCO	7995	121	117	3,500	3,395	\$2.8450	\$2.9330
28	DUKE	7995	52	50	1,500	1,455	\$2.8650	\$2.9536
29	AMOCO	7995	121	117	3,500	3,395	\$2.8800	\$2.9691
30	DUKE	7995	52	50	1,500	1,455	\$2.9250	\$3.0155
31	AMOCO	7995	121	117	3,500	3,395	\$2.9400	\$3.0309
32	AMOCO	25809	1,508	1,483	43,732	42,427	\$2.5925	\$2.6722
33	AMOCO	157738	2,800	2,716	81,200	78,764	\$2.5925	\$2.6727
34	DUKE	157739	1,400	1,358	40,600	39,382	\$2.5800	\$2.6598
35								
36								
37								
38								
39								
40								
41								
42								
43								
	<b>TOTAL</b>		16,814	16,309	487,704	473,074		
					<b>WEIGHTED AVERAGE</b>		\$2.6200	\$2.7010

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:		FEBRUARY 2000		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE	%	TOTAL THERM SALES		DIFFERENCE	%
				AMOUNT		ACTUAL	ESTIMATE	AMOUNT	
<b>THERM SALES (FIRM)</b>									
GENERAL SERVICE	(11)	1,461,630	1,222,380	(239,250)	(19.57)	2,839,930	2,524,530	(315,400)	(12.49)
OUTDOOR LIGHTING	(21)	71	70	(1)	(1.43)	121	140	19	13.57
RESIDENTIAL	(31)	1,505,533	1,054,900	(450,633)	(42.72)	2,877,404	2,281,680	(595,724)	(26.11)
LARGE VOLUME	(51)	1,897,665	1,861,550	(36,115)	(1.94)	3,710,140	3,929,900	219,760	5.59
FIRM TRANSPORT	(91)	354,638	162,280	(192,358)	(118.53)	710,815	324,560	(386,255)	(100.00)
<b>TOTAL FIRM</b>		<b>5,219,537</b>	<b>4,301,180</b>	<b>(918,357)</b>	<b>(21.35)</b>	<b>10,138,410</b>	<b>9,060,810</b>	<b>(1,077,600)</b>	<b>(11.89)</b>
<b>THERM SALES (INTERRUPTIBLE)</b>									
INTERRUPTIBLE	(61)	113,091	141,460	28,369	20.05	237,852	301,120	63,268	21.01
INTERRUPTIBLE TRANSPORT	(92)	341,904	259,620	(82,284)	(31.69)	724,403	520,350	(204,053)	(39.21)
LARGE VOLUME INTERRUPTIBLE	(93)	1,141,846	1,740,000	598,154	34.38	2,316,749	3,600,000	1,283,251	35.65
OFF SYSTEM SALES SERVICE	(95)	240,500	0	(240,500)	0.00	466,000	0	(466,000)	0.00
<b>TOTAL INTERRUPTIBLE</b>		<b>1,837,341</b>	<b>2,141,080</b>	<b>303,739</b>	<b>14.19</b>	<b>3,745,004</b>	<b>4,421,470</b>	<b>676,466</b>	<b>15.30</b>
<b>TOTAL THERM SALES</b>		<b>7,056,878</b>	<b>6,442,260</b>	<b>(614,618)</b>	<b>(9.54)</b>	<b>13,883,414</b>	<b>13,482,280</b>	<b>(401,134)</b>	<b>(2.98)</b>
<b>NUMBER OF CUSTOMERS (FIRM)</b>					<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>				
GENERAL SERVICE	(11)	2,876	2,900	24	0.83	2,875	2,904	29	1.00
OUTDOOR LIGHTING	(21)	0	2	2	100.00	0	2	2	100.00
RESIDENTIAL	(31)	35,106	34,841	(265)	(0.76)	34,987	34,744	(243)	(0.70)
LARGE VOLUME	(51)	916	866	(50)	(5.77)	911	866	(45)	(5.20)
FIRM TRANSPORT	(91)	8	3	(5)	(166.67)	8	3	(5)	0.00
<b>TOTAL FIRM</b>		<b>38,906</b>	<b>38,612</b>	<b>(294)</b>	<b>(0.76)</b>	<b>38,781</b>	<b>38,519</b>	<b>(262)</b>	<b>(0.68)</b>
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>					<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>				
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)	1	1	0	0.00	1	1	0	0.00
OFF SYSTEM SALES SERVICE	(95)	1	0	(1)	0.00	1	0	(1)	0.00
<b>TOTAL INTERRUPTIBLE</b>		<b>17</b>	<b>18</b>	<b>1</b>	<b>5.56</b>	<b>17</b>	<b>18</b>	<b>1</b>	<b>5.56</b>
<b>TOTAL CUSTOMERS</b>		<b>38,923</b>	<b>38,630</b>	<b>(293)</b>	<b>(0.76)</b>	<b>38,798</b>	<b>38,537</b>	<b>(261)</b>	<b>(0.68)</b>
<b>THERM USE PER CUSTOMER</b>									
GENERAL SERVICE	(11)	508	422	(86)	(20.38)	988	869	(119)	(13.69)
OUTDOOR LIGHTING	(21)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
RESIDENTIAL	(31)	43	30	(13)	(43.33)	82	66	(16)	(24.24)
LARGE VOLUME	(51)	2,072	2,150	78	3.63	4,073	4,538	465	10.25
FIRM TRANSPORT	(91)	44,330	54,093	9,763	18.05	88,852	108,187	19,335	(100.00)
INTERRUPTIBLE	(61)	16,156	17,683	1,527	8.64	33,979	37,640	3,661	9.73
INTERRUPTIBLE TRANSPORT	(92)	42,738	28,847	(13,891)	(48.15)	90,550	57,817	(32,733)	(56.61)
LARGE VOLUME INTERRUPTIBLE	(93)	0	1,740,000	1,740,000	100.00	0	3,600,000	3,600,000	100.00
OFF SYSTEM SALES SERVICE	(95)	240,500	0	(240,500)	0.00	466,000	0	(466,000)	0.00

ACTUAL FOR THE PERIOD OF: JANUARY 2000 Through DECEMBER 2000

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>WEST PALM BEACH:</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED = AVERAGE BTU CONTENT CCF PURCHASED	1.0403	1.0362										
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	1.05	0	0	0	0	0	0	0	0	0	0
<b>SANFORD &amp; DELAND:</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED = AVERAGE BTU CONTENT CCF PURCHASED	1.0401	1.0350										
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.06	1.05	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	02/29/00	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 #
DUE	03/10/00		
INVOICE NO.	34488		
TOTAL AMOUNT DUE	\$241,973.36		

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 DRN No.	DELIVERIES POI NO.	DRN No.	PROD MONTH	IC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
							BASE	SURCHARGES	DTSC			NET
	RESERVATION CHARGE			02/00	A	RES	0.3687	0.0066		0.3753	354,264	\$132,955.28
	RES CHG FOR TEMP RELINQ AT LESS THAN MAX RATE			02/00	A	RES	0.3687			0.3687	435,000	\$160,384.50
	NO NOTICE RESERVATION CHARGE			02/00	A	MNR	0.0590			0.0590	124,700	\$7,357.30
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5872, at poi 16103			02/00	A	TRL	0.0760			0.0760	(5,800)	(\$440.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5872, at poi 16104			02/00	A	TRL	0.0760			0.0760	(14,500)	(\$1,102.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5872, at poi 16105			02/00	A	TRL	0.0760			0.0760	(11,600)	(\$881.60)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5872, at poi 16106			02/00	A	TRL	0.0760			0.0760	(14,500)	(\$1,102.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5872, at poi 16107			02/00	A	TRL	0.0760			0.0760	(2,900)	(\$220.40)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5872, at poi 16108			02/00	A	TRL	0.0760			0.0760	(5,800)	(\$440.80)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5872, at poi 16109			02/00	A	TRL	0.0760			0.0760	(2,900)	(\$220.40)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5872, at poi 16156			02/00	A	TRL	0.0760			0.0760	(14,500)	(\$1,102.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5872, at poi 16157			02/00	A	TRL	0.0760			0.0760	(14,500)	(\$1,102.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5872, at poi 16158			02/00	A	TRL	0.0760			0.0760	(29,000)	(\$2,204.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5872, at poi 62992			02/00	A	TRL	0.0760			0.0760	(29,000)	(\$2,204.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5330, at poi 16103			02/00	A	TRL	0.1700			0.1700	(23,200)	(\$3,944.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5330, at poi 16104			02/00	A	TRL	0.1700			0.1700	(58,000)	(\$9,860.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5330, at poi 16105			02/00	A	TRL	0.1700			0.1700	(46,400)	(\$7,888.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5330, at poi 16106			02/00	A	TRL	0.1700			0.1700	(1,160)	(\$197.20)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5669, at poi 16106			02/00	A	TRL	0.1601			0.1601	(56,840)	(\$9,100.08)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5669, at poi 16107			02/00	A	TRL	0.1601			0.1601	(11,600)	(\$1,857.16)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5669, at poi 16108			02/00	A	TRL	0.1601			0.1601	(23,200)	(\$3,714.32)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5669, at poi 16109			02/00	A	TRL	0.1601			0.1601	(11,600)	(\$1,857.16)

10

REDACTED

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

DATE 02/29/00  
 DUE 03/10/00  
 INVOICE NO. 34488  
 TOTAL AMOUNT DUE \$241,973.36

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 #

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		PROD MONTH	TC	RC	RATES			VOLUMES OTH DRY	AMOUNT
	DRN No.	POI NO.	DRN No.				BASE	SURCHARGES	DISC		
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5669, at poi 16156										
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5669, at poi 16157										
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5669, at poi 16158										
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5669, at poi 62992										
TOTAL FOR CONTRACT 5009 FOR MONTH OF 02/00.										478,964	\$241,973.36

\*\*\* END OF INVOICE 34488 \*\*\*

11

REDACTED

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

DATE	02/29/00	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: SMYDER, 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 #
DUE	03/10/00		
INVOICE NO.	34478		
TOTAL AMOUNT DUE	\$238,498.15		

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	
	ORN No.	POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
	RESERVATION CHARGE			02/00	A	RES	0.7719	0.0066		0.7785	306,356	\$238,498.15
TOTAL FOR CONTRACT 3624 FOR MONTH OF 02/00.											306,356	\$238,498.15

\*\*\* END OF INVOICE 34478 \*\*\*

REDACTED

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

DATE	03/10/00	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 #
DUL	03/20/00			
INVOICE NO.	31739			
TOTAL AMOUNT DUE	\$9,523.78			

CONTRACT: 5009      SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY      CUSTOMER NO: 4064      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	DTSC			NET
Usage Charge			16103	3154	02/00	A	COH	0.0312	0.0122		0.0434	10,464	\$455.01
Usage Charge			16104	26645	02/00	A	COH	0.0312	0.0122		0.0434	6,076	\$263.70
Usage Charge			16105	3158	02/00	A	COH	0.0312	0.0122		0.0434	23,236	\$1,008.44
Usage Charge			16106	28456	02/00	A	COH	0.0312	0.0122		0.0434	2,900	\$125.86
Usage Charge			16107	3161	02/00	A	COH	0.0312	0.0122		0.0434	24,967	\$1,083.57
Usage Charge			16108	3163	02/00	A	COH	0.0312	0.0122		0.0434	26,680	\$1,157.91
Usage Charge			16109	3165	02/00	A	COH	0.0312	0.0122		0.0434	77,351	\$3,357.03
Usage Charge			16156	3262	02/00	A	COH	0.0312	0.0122		0.0434	4,359	\$189.18
Usage Charge			16157	3261	02/00	A	COH	0.0312	0.0122		0.0434	4,259	\$184.84
Usage Charge			16158	3277	02/00	A	COH	0.0312	0.0122		0.0434	4,680	\$203.11
Usage Charge			16273	3214	02/00	A	COH	0.0312	0.0122		0.0434	24,050	\$1,043.77
Usage Charge			62992	217831	02/00	A	COH	0.0312	0.0122		0.0434	10,400	\$451.36
TOTAL FOR CONTRACT 5009 FOR MONTH OF 02/00.											219,442	\$9,523.78	

13

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) 399-6100.

Amount	Project(s)	Project Area(s)

REDACTED

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

DATE	03/10/00	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 #
DUE	03/20/00		
INVOICE NO.	34729		
TOTAL AMOUNT DUE	\$6,670.55		

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

POJ NO.	RECEIPTS		DELIVERIES		PRD MONTH	TC	RC	RATES			VOLUMES OTH DRY	AMOUNT
	DRN No.	DRN No.	POJ NO.	ORN No.				BASE	SURCHARGES	DTSC		
Usage Charge			16103	3154	02/00	A	COM	0.0141	0.0122	0.0263	14,612	\$384.30
Usage Charge			16104	28645	02/00	A	COM	0.0141	0.0122	0.0263	35,925	\$944.83
Usage Charge			16105	3158	02/00	A	COM	0.0141	0.0122	0.0263	29,455	\$774.67
Usage Charge			16106	28456	02/00	A	COM	0.0141	0.0122	0.0263	74,200	\$1,951.46
Usage Charge			16107	3161	02/00	A	COM	0.0141	0.0122	0.0263	8,033	\$211.27
Usage Charge			16108	3163	02/00	A	COM	0.0141	0.0122	0.0263	2,320	\$61.02
Usage Charge			16109	3165	02/00	A	COM	0.0141	0.0122	0.0263	16,385	\$430.93
Usage Charge			16156	3262	02/00	A	COM	0.0141	0.0122	0.0263	27,241	\$716.44
Usage Charge			16157	3261	02/00	A	COM	0.0141	0.0122	0.0263	19,941	\$524.45
Usage Charge			16158	3277	02/00	A	COM	0.0141	0.0122	0.0263	25,520	\$671.18
TOTAL FOR CONTRACT 3624 FOR MONTH OF 02/00.											253,632	\$6,670.55

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 34729 \*\*\*

REDACTED

14

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

DATE	03/10/00	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 #
DUE	03/20/00			
INVOICE NO.	34738			
TOTAL AMOUNT DUE	\$275.59			

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

POJ NO.	RECEIPTS		DELIVERIES		PROD MONTH	IC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
	DRN No.		POJ NO.	DRN No.				BASE	SURCHARGES	DTSC			NET
No Notice					02/00	A	COM	0.0312	0.0122		0.0434	6,350	\$275.59
TOTAL FOR CONTRACT 5002 FOR MONTH OF 02/00.												6,350	\$275.59

Gas Research Institute (GRI) Voluntary Contributions:

Please specify the amount(s) and the specific project(s) or project area(s), if any, to which such amounts are applicable. For specific information about GRI funding and projects please contact GRI at (773) 399-6100.

Amount	Project(s)	Project Area(s)

\*\*\* END OF INVOICE 34738 \*\*\*

REDACTED

15





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



02/11/2000

2000542 01 SD

7530

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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

**REDACTED**



VENDOR NO. 4084  
 REMITTANCE STATEMENT

DUCHER NO.	INVOICE DATE	INVOICE NUMBER	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
2000003	02/10/2000	34149		25,572.43	0.00	25,572.43
			2/99 IMBALANCE CASH OUT			
						TOTAL 25,572.43

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

KEEP AND RETAIN THIS STUB FOR YOUR RECORDS.

CHECK # 0625001658 ATTACHED BELOW



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

02-20  
 311

No. 0625001658

02/11/2000

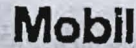
PAY TO THE ORDER OF  
 FLORIDA PUBLIC UTILITIES CO  
 ATTN: MARC SCHNEIDERMAN  
 POST OFFICE BOX 3395  
 WEST PALM BEACH, FL  
 33402-3395

\$\$\$\$\$\$\$\$\$25,572.43  
 NOT VALID AFTER 90 DAYS

Twenty Five Thousand Five Hundred Seventy Two and 43/100 Dollars

*Marc Schneiderman*  
 AUTHORIZED SIGNATURE

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



REDACTED

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

Invoice No: SR00020497  
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 #

Invoiced Date: March 7, 2000  
Payment Terms: Due March 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:						
2/00	5430 - ZONE 1	6489	Pooling/Zone 1 CS #7	162,344		422,094.40
2/00	B2B1500	716	Pooling/Zone 3 CS #11	<del>162,400</del> 40,600	2.6000 2.5800	<del>422,240.00</del> 104,748.00
<b>Invoice Totals</b>				<del>203,000</del> 202,944		<del>8526,988.00</del> 526,842.40

- 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.



Mobil

REDACTED

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

Invoice No: SR00020498  
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: March 7, 2000  
Payment Terms: Due March 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.

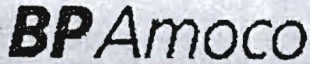
Prod Date	Transport Contract	Sales Point	Description	MMBTU Volume	Price	Amount Due
<b>FLORIDA GAS TRANSMISSION COMPANY:</b>						
42/00	5430 - ZONE 2	7995	Pooling\Zone 2 CS # 8	1,500	2.9250	4,387.50
42/00	5430 - ZONE 2	7995	Pooling\Zone 2 CS # 8	1,500	2.8650	4,297.50
42/00	5430 - ZONE 2	7995	Pooling\Zone 2 CS # 8	10,500	2.7950	29,347.50
42/00	5430 - ZONE 2	7995	Pooling\Zone 2 CS # 8	1,000	2.8100	2,810.00
42/00	5430 - ZONE 2	7995	Pooling\Zone 2 CS # 8	1,000	2.6050	2,605.00
42/00	5430 - ZONE 2	7995	Pooling\Zone 2 CS # 8	1,000	2.6250	2,625.00
42/00	5430 - ZONE 2	7995	Pooling\Zone 2 CS # 8	1,000	2.6550	2,655.00
42/00	5430 - ZONE 2	7995	Pooling\Zone 2 CS # 8	1,000	2.6100	2,610.00
42/00	5430 - ZONE 2	7995	Pooling\Zone 2 CS # 8	1,000	2.6050	2,605.00
52/00	5430 - ZONE 2	7995	Pooling\Zone 2 CS # 8	1,000	2.6450	2,645.00
52/00	5430 - ZONE 2	7995	Pooling\Zone 2 CS # 8	1,000	2.6550	2,655.00
52/00	5430 - ZONE 2	7995	Pooling\Zone 2 CS # 8	4,000	2.6500	10,600.00
52/00	5430 - ZONE 2	7995	Pooling\Zone 2 CS # 8	1,000	2.5450	2,545.00
52/00	5430 - ZONE 2	7995	Pooling\Zone 2 CS # 8	1,000	2.5000	2,500.00
52/00	5430 - ZONE 2	7995	Pooling\Zone 2 CS # 8	1,000	2.5150	2,515.00
52/00	5430 - ZONE 2	7995	Pooling\Zone 2 CS # 8	3,000	2.5000	7,500.00
52/00	5430 - ZONE 2	7995	Pooling\Zone 2 CS # 8	1,000	2.6050	2,605.00
<b>* Invoice Totals</b>				<b>32,500</b>		<b>\$87,507.50</b>

\* 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.

Duke Energy Trading and Marketing, L.L.C.

Page 1

A Duke Energy and Mobil Company  
10777 Westheimer, Suite 850  
Houston, Texas 77042



Natural Gas Sales Invoice



Invoice Number 506595
Invoice Date 03/02/2000
Contract 157115
Delivery Month 02/2000
Due Date 03/25/2000

BP Amoco Gas and Power - North America
Amoco Energy Trading Corporation
Tax ID No. 36-3421804

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. \*\*\*

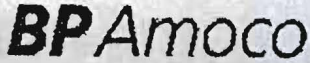
Natural gas delivered during 02/00. Calculations are based on nominated quantities.

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 517,852.97.

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



### Natural Gas Sales Invoice

Invoice Number 506857  
 Invoice Date 03/02/2000  
 Contract 196781  
 Delivery Month 02/2000  
 Due Date 03/25/2000

**BP Amoco Gas and Power - North America**  
 Amoco Energy Trading Corporation  
 Tax ID No. 36-3421804

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 [REDACTED]  
 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. \*\*\*

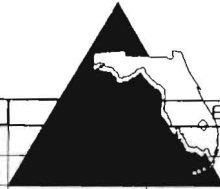
Natural gas delivered during 02/00. Calculations are based on nominated quantities.

Deliver Point Description	Amoco ID#	Quantity MMBTU	Price \$/MMBTU	Amount Due (\$)
FGT STATION 8 POOL POINT	059380	53,136	2.63500	<del>140,013.36</del> 145,567.05
Total Amount Due				<del>140,013.36</del> 145,567.05

**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



**Florida  
Public  
Utilities  
Company**

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**INVOICE**

Date: February 14, 2000  
Due Date: February 24, 2000

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

INVOICE NUMBER 12112859GS80

Description	Basis	Units	Price	Amount
January 2000 Imbalance Trading	MMBtu	19,842	\$2.3950	\$47,521.59
Totals		19,842		\$47,521.59

**REDACTED**

Mail Payment to:	Wire transfer payment to:
Florida Public Utilities Company	SunBank/South Florida, NA
Attention: Christopher M. Snyder	501 East Los Olas Boulevard
Post Office Box 3395	Ft. Lauderdale, Florida 33301
West Palm Beach, Florida 33402-3395	ABA #067006076
	For the credit of Florida Public Utilities Company
	General Account No.

Please enclose one copy of this invoice with check payment