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RECORDS AND
REPORTING

June 20, 2000

BY HAND DELIVERY

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

Re: Florida Public Utilities Company; Docket No. 000003-GU

Dear Ms. Bayo:

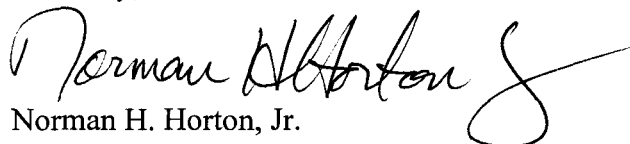
Enclosed for filing on behalf of Florida Public Utilities Company in this docket are the following documents:

1. An original and 5 copies of Florida Public Utilities Company's Request for Specified Confidential Treatment;
2. An original and 5 copies of the redacted Schedules;
3. An original and 5 copies of Exhibit "A"; and
4. An envelope containing a copy of the confidential Schedules.

Please acknowledge receipt of these documents by stamping the enclosed extra copy of this letter.

Thank you for your assistance.

Sincerely,


Norman H. Horton, Jr.

NHH/amb
Enclosures

cc: Mr. George Bachman
Parties of Record

RECEIVED & FILED


FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

07492 JUN 20 8

FPSC-RECORDS/REPORTING

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

Docket No. 000003-GU
Filed: June 20, 2000

**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 May, 2000. In support thereof, FPU states:

1. FPU's PGA filing for the month of May, 2000 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 2000 through December 2000; and (b) purchased gas invoices for the month of May, 2000.

2. FPU requests that certain information in its PGA filing for the month of May, 2000 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

07492 JUN 20 8

FPSC-RECORDS/REPORTING

justification for the requested confidential treatment of the highlighted portions of FPU's May, 2000 PGA filing.


3. An unedited version of FPU's PGA filing for the month of May, 2000 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 20th day of June, 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 20th day of June, 2000 upon the following:

Cochran Keating, Esq.*
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Florida Public Service Commission
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Mr. John T. English
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West Palm Beach, FL 33402-3395

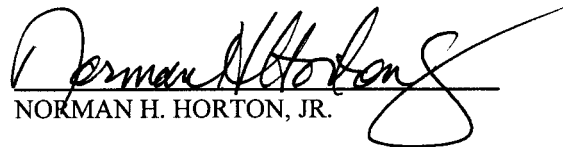

NORMAN H. HORTON, JR.

Exhibit "A"

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 000003-GU

Justification for Confidentiality of May 2000 Schedules:

<u>SCHEDULES</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
A-1 Supporting Detail	4A	7-11	VENDOR INVOICE, CREDIT, CHECK, OR IDENTIFYING NUMBER INVOICE AMOUNT CLASSIFICATION BREAKDOWN	(1,3) (1,3) (1,3) (1,3)
A-3	6A	1- 28	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	1-16	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. 000003-GU

Justification for Confidentiality of May 2000 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	15-18	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.

Exhibit "A" (con't)

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 000003-GU

Justification for Confidentiality of May 2000 Imbalances
Resolutions:

<u>ITEMS</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
<u>IMBALANCE</u>				
RESOLUTION(S):	19	all	all	5
	20	13-16	A-C	5
	20	23	F-H	5
	20	25	F&H	5

(5) The item represents transaction by Florida Public Utilities Company and affects it's PGA for imbalances traded and as an alternative to Florida Gas Transmission Company's cash out program. Transactions of these types are with other pipeline customers. For competitive purposes only, FPU must be assured that no other pipeline customer will be able to ascertain the parties involved in this transaction with FPU nor the prices of the components of such transactions nor the quantities involved in this transaction. Otherwise future transactions of this type may be put at undue risk. 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.

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

	CURRENT MONTH:				PERIOD TO DATE				
			MAY						
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline)	11,528	11,591	(63)	(0.54)	71,531	66,638	4,893	7.34	
2 NO NOTICE SERVICE	1,829	1,829	0	0.00	29,707	29,454	253	0.86	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	1,057,195	1,121,048	(63,853)	(5.70)	5,697,478	8,169,030	(2,471,552)	(30.26)	
5 DEMAND	205,094	218,532	(13,438)	(6.15)	2,208,267	2,420,893	(212,626)	(8.78)	
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)	1,275,646	1,353,000	(77,354)	(5.72)	8,006,983	10,686,015	(2,679,032)	(25.07)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	2,665	2,439	226	9.27	9,105	19,245	(10,140)	(52.69)	
14 TOTAL THERM SALES	1,329,349	1,303,736	25,613	1.96	8,071,853	7,665,513	406,340	5.30	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	3,253,650	3,195,440	58,210	1.82	21,141,800	20,752,420	389,380	1.88	
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	5,035,000	4,992,000	43,000	0.86	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	2,923,290	3,195,440	(272,150)	(8.52)	20,817,200	20,752,420	64,780	0.31	
19 DEMAND	4,010,780	4,289,780	(279,000)	(6.50)	27,337,376	34,863,780	(7,526,404)	(21.59)	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	
22 DEMAND	0	0	0	0.00	0	0	0	0.00	
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (+17+18+20) (21+23)	2,923,290	3,195,440	(272,150)	(8.52)	20,817,200	20,752,420	64,780	0.31	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	6,532	5,760	772	13.40	24,444	37,360	(12,916)	(34.57)	
27 TOTAL THERM SALES (24-26 Estimated Only)	6,523,677	3,189,680	3,333,997	104.52	33,179,133	20,715,060	12,464,073	60.17	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.354	0.363	(0.009)	(2.48)	0.338	0.321	0.017	5.30	
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)	36.165	35.083	1.082	3.08	27.369	39.364	(11.995)	(30.47)	
32 DEMAND (5/19)	5.114	5.094	0.020	0.39	8.078	6.944	1.134	16.33	
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)	43.637	42.342	1.295	3.06	38.463	51.493	(13.030)	(25.30)	
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)	40.799	42.344	(1.545)	(3.65)	37.248	51.512	(14.264)	(27.69)	
40 TOTAL COST OF THERM SOLD (11/27)	19.554	42.418	(22.864)	(53.90)	24.133	51.586	(27.453)	(53.22)	
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)	19.399	42.263	(22.864)	(54.10)	23.978	51.431	(27.453)	(53.38)	
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)	19.49658	42.47558	(22.979)	(54.10)	24.09861	51.68970	(27.591)	(53.38)	
45 PGA FACTOR ROUNDED TO NEAREST .001	19.497	42.476	(22.979)	(54.10)	24.099	51.690	(27.591)	(53.38)	

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	MAY		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	11,528	11,591	(63)	(0.54)	71,531	66,638	4,893	7.34
2 NO NOTICE SERVICE	1,829	1,829	0	0.00	29,707	29,454	253	0.86
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	1,057,195	1,121,048	(63,853)	(5.70)	5,697,478	8,169,030	(2,471,552)	(30.26)
5 DEMAND	205,094	218,532	(13,438)	(6.15)	2,208,267	2,420,893	(212,626)	(8.78)
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)	1,275,646	1,353,000	(77,354)	(5.72)	8,006,983	10,686,015	(2,679,032)	(25.07)
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20 OTHER	0	0	0	0.00	0	0	0	0.00
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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)	43.637	42.342	1.295	3.06	38.463	51.493	(13.030)	(25.30)
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39 COMPANY USE (13/26)	40.799	42.344	(1.545)	(3.65)	37.248	51.512	(14.264)	(27.69)
40 TOTAL COST OF THERM SOLD (11/27)	19.554	42.418	(22.864)	(53.90)	24.133	51.586	(27.453)	(53.22)
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)	19.399	42.263	(22.864)	(54.10)	23.978	51.431	(27.453)	(53.38)
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)	19.49658	42.47558	(22.979)	(54.10)	24.09861	51.68970	(27.591)	(53.38)
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ESTIMATED FOR THE PERIOD OF: JANUARY 2000 THROUGH DECEMBER 2000

	CURRENT MONTH:				PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	MAY		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline)	11,528	11,591	(63)	(0.54)	71,531	66,638	4,893	7.34
2 NO NOTICE SERVICE	1,829	1,829	0	0.00	29,707	29,454	253	0.86
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	1,057,195	1,121,048	(63,853)	(5.70)	5,697,478	8,169,030	(2,471,552)	(30.26)
5 DEMAND	205,094	218,532	(13,438)	(6.15)	2,208,267	2,420,893	(212,626)	(8.78)
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	(46,825)	46,825	(100.00)	0	(3,001,257)	3,001,257	(100.00)
11 TOTAL COST (1+2+3+4+5+6+10)(7+8+9)	1,275,646	1,306,175	(30,529)	(2.34)	8,006,983	7,684,758	322,225	4.19
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	2,665	2,439	226	9.27	9,105	19,245	(10,140)	(52.69)
14 TOTAL THERM SALES	1,329,349	1,303,736	25,613	1.96	8,071,853	7,665,513	406,340	5.30
THERMS PURCHASED								
15 COMMODITY (Pipeline)	3,253,650	3,195,440	58,210	1.82	21,141,800	20,752,420	389,380	1.88
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	5,035,000	4,992,000	43,000	0.86
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	2,923,290	3,195,440	(272,150)	(8.52)	20,817,200	20,752,420	64,780	0.31
19 DEMAND	4,010,780	4,289,780	(279,000)	(6.50)	27,337,376	34,863,780	(7,526,404)	(21.59)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
22 DEMAND	0	0	0	0.00	0	0	0	0.00
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)(21+23)	2,923,290	3,195,440	(272,150)	(8.52)	20,817,200	20,752,420	64,780	0.31
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	6,532	5,760	772	13.40	24,444	37,360	(12,916)	(34.57)
27 TOTAL THERM SALES (24-26 Estimated Only)	6,523,677	3,189,680	3,333,997	104.52	33,179,133	20,715,060	12,464,073	60.17
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.354	0.363	(0.009)	(2.48)	0.338	0.321	0.017	5.30
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)	36.165	35.083	1.082	3.08	27.369	39.364	(11.995)	(30.47)
32 DEMAND (5/19)	5.114	5.094	0.020	0.39	8.078	6.944	1.134	16.33
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)	43.637	40.876	2.761	6.75	38.463	37.031	1.432	3.87
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)	40.799	42.344	(1.545)	(3.65)	37.248	51.512	(14.264)	(27.69)
40 TOTAL COST OF THERM SOLD (11/27)	19.554	40.950	(21.396)	(52.25)	24.133	37.097	(12.964)	(34.95)
41 TRUE UP (E-2)	(0.155)	(0.155)	(0.155)	(0.155)	(0.155)	(0.155)	(0.155)	(0.155)
42 TOTAL COST OF GAS (40+41)	19.399	40.795	(21.396)	(52.45)	23.978	36.942	(12.964)	(35.09)
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)	19.49658	41.00020	(21.504)	(52.45)	24.09861	37.12782	(13.029)	(35.09)
45 PGA FACTOR ROUNDED TO NEAREST .001	19.497	41.000	(21.503)	(52.45)	24.099	37.128	(13.029)	(35.09)

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: MAY 2000

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	3,204,030	11,316.77	0.353
2 No Notice Commodity Adjustment - System Supply	(237,380)	(1,008.87)	0.425
3 Commodity Pipeline - Scheduled FTS - End Users	0	0.00	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	287,000	1,219.75	0.425
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)	3,253,650	11,527.65	0.354
SWING SERVICE			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	0	0.00	0.000
11 Alert Day Volumes - FGT	0	0.00	0.000
12 Operational Flow Order Volumes - FGT	0	0.00	0.000
13 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS - System Supply	2,636,290	1,013,466.55	38.443
18 Commodity Other - Scheduled FTS - OSSS	287,000	90,772.70	31.628
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	(27,815.40)	0.000
21 Imbalance Cashout - Other Shippers	0	(19,228.75)	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Commodity Other - System Supply - June Adjustment	0	0.00	0.000
24 TOTAL COMMODITY (Other)	2,923,290	1,057,195.10	36.165
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	3,723,780	205,093.93	5.508
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	287,000	0.00	0.000
28 Other - GRI Adjustment	0	0.00	0.000
29 Other	0	0.00	0.000
30 Other	0	0.00	0.000
31 Other	0	0.00	0.000
32 TOTAL DEMAND	4,010,780	205,093.93	5.114
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: MAY 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	35934	10	100,255.18	0.00	1,829.00	0.00	0.00	98,426.18	0.00
2	FGT	35924	11	106,667.75	0.00	0.00	0.00	0.00	106,667.75	0.00
3	FGT	36186	12	9,086.00	9,086.00	0.00	0.00	0.00	0.00	0.00
4	FGT	36176	13	3,450.52	3,450.52	0.00	0.00	0.00	0.00	0.00
5	FGT	36185	14	(1,008.87)	(1,008.87)	0.00	0.00	0.00	0.00	0.00
6	FGT	CK625001734	15	(27,815.40)	0.00	0.00	0.00	(27,815.40)	0.00	0.00
7			16		0.00	0.00	0.00		0.00	0.00
8			17		0.00	0.00	0.00		0.00	0.00
9			18		0.00	0.00	0.00		0.00	0.00
10			19		0.00	0.00	0.00		0.00	0.00
11			20		0.00	0.00	0.00		0.00	0.00
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
TOTAL				1,275,645.68	11,527.65	1,829.00	0.00	1,057,195.10	205,093.93	0.00

FOR THE PERIOD OF: JANUARY 2000 THROUGH DECEMBER 2000

	CURRENT MONTH:				PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
TRUE-UP CALCULATION									
1 PURCHASED GAS COST (Sch. A-1 Line 4)	1,057,195	1,121,048	63,853	5.70	5,697,478	8,169,030	2,471,552	30.26	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	218,451	185,127	(33,324)	(18.00)	2,309,505	(484,272)	(2,793,777)	576.90	
3 TOTAL	1,275,646	1,306,175	30,529	2.34	8,006,983	7,684,758	(322,225)	(4.19)	
4 FUEL REVENUES (NET OF REVENUE TAX)	1,329,349	1,303,736	(25,613)	(1.96)	8,071,853	7,665,513	(406,340)	(5.30)	
5 TRUE-UP (COLLECTED) OR REFUNDED	5,621	5,621	0	0.00	28,105	28,105	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,334,970	1,309,357	(25,613)	(1.96)	8,099,958	7,693,618	(406,340)	(5.28)	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	59,324	3,182	(56,142)	(1,764.36)	92,975	8,860	(84,115)	(949.38)	
8 INTEREST PROVISION THIS PERIOD (21) (2)	207	0	(207)	0.00	923	0	(923)	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	12,184	544,932	532,748	97.76	301	561,738	561,437	99.95	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(5,621)	(5,621)	0	0.00	(28,105)	(28,105)	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)	66,094	542,493	476,399	87.82	66,094	542,493	476,399	87.82	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	12,184	544,932	532,748	97.76	* 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)	65,887	542,493	476,606	87.85					
14 TOTAL (12+13)	78,071	1,087,425	1,009,354	92.82					
15 AVERAGE (50% OF 14)	39,036	543,713	504,677	92.82					
16 INTEREST RATE - FIRST DAY OF MONTH	6.18%	0.0000%	...	...			
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	6.57%	0.0000%	...	...			
18 TOTAL (16+17)	12.7500%	0.0000%	...	...			
19 AVERAGE (50% OF 18)	6.3750%	0.0000%	...	...			
20 MONTHLY AVERAGE (19/12 Months)	0.531%	0.000%	...	...			
21 INTEREST PROVISION (15x20)	207	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.

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

SCHEDULE A-3

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH: JANUARY 2000 THROUGH DECEMBER 2000
MAY

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		SYS SUPPLY	N/A					N/A	N/A		
2	Jan-00		SYS SUPPLY	N/A					N/A	N/A		
3	Jan-00		SYS SUPPLY	N/A					N/A	N/A		
4	Jan-00		SYS SUPPLY	N/A					N/A	N/A		
5	Jan-00		SYS SUPPLY	N/A					N/A	N/A		
6	Jan-00		SYS SUPPLY	N/A					N/A	N/A		
7	Feb-00		SYS SUPPLY	N/A					N/A	N/A		
8	Feb-00		SYS SUPPLY	N/A					N/A	N/A		
9	Feb-00		SYS SUPPLY	N/A					N/A	N/A		
10	Feb-00		SYS SUPPLY	N/A					N/A	N/A		
11	Feb-00		SYS SUPPLY	N/A					N/A	N/A		
12	Feb-00		SYS SUPPLY	N/A					N/A	N/A		
13	Feb-00		SYS SUPPLY	N/A					N/A	N/A		
14	Mar-00		SYS SUPPLY	N/A					N/A	N/A		
15	Mar-00		SYS SUPPLY	N/A					N/A	N/A		
16	Mar-00		SYS SUPPLY	N/A					N/A	N/A		
17	Mar-00		SYS SUPPLY	N/A					N/A	N/A		
18	Mar-00		SYS SUPPLY	N/A					N/A	N/A		
19	Mar-00		SYS SUPPLY	N/A					N/A	N/A		
20	Apr-00		SYS SUPPLY	N/A					N/A	N/A		
21	Apr-00		SYS SUPPLY	N/A					N/A	N/A		
22	Apr-00		SYS SUPPLY	N/A					N/A	N/A		
23	May-00		SYS SUPPLY	N/A					N/A	N/A		
24	May-00		SYS SUPPLY	N/A					N/A	N/A		
25	May-00		SYS SUPPLY	N/A					N/A	N/A		
26	May-00		SYS SUPPLY	N/A					N/A	N/A		
27	May-00		SYS SUPPLY	N/A					N/A	N/A		
28	May-00		SYS SUPPLY	N/A					N/A	N/A		
TOTAL		0	0	0	19,604,110	1,213,090	20,817,200	5,697,478.00				27.37

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

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

	PRODUCER/ SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
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40								
41								
42								
43								
	TOTAL		11,610	11,263	359,900	349,103		
					WEIGHTED AVERAGE		\$3.0682	\$3.1631

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 FGTS FUEL RETENTION.

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY			THERM SALES AND CUSTOMER DATA				SCHEDULE A-5			
FOR THE PERIOD OF:			JANUARY 2000 THROUGH DECEMBER 2000							
CURRENT MONTH:			MAY		PERIOD TO DATE					
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE		
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
THERM SALES (FIRM)										
GENERAL SERVICE	(11)	870,607	766,850	(103,757)	(13.53)	6,051,113	5,549,850	(501,263)	(9.03)	
OUTDOOR LIGHTING	(21)	36	70	34	48.57	299	350	51	14.57	
RESIDENTIAL	(31)	686,974	637,220	(49,754)	(7.81)	5,543,017	4,990,290	(552,727)	(11.08)	
LARGE VOLUME	(51)	1,588,583	1,634,690	46,107	2.82	8,873,053	9,386,410	513,357	5.47	
FIRM TRANSPORT	(91)	354,545	162,280	(192,265)	(118.48)	1,860,564	811,400	(1,049,164)	(100.00)	
TOTAL FIRM		3,500,745	3,201,110	(299,635)	(9.36)	22,328,046	20,738,300	(1,589,746)	(7.67)	
THERM SALES (INTERRUPTIBLE)										
INTERRUPTIBLE	(61)	116,452	150,850	34,398	22.80	599,184	788,160	188,976	23.98	
INTERRUPTIBLE TRANSPORT	(92)	315,285	256,450	(58,835)	(22.94)	1,684,629	1,295,270	(389,359)	(30.06)	
LARGE VOLUME INTERRUPTIBLE	(93)	2,483,377	1,860,000	(623,377)	(33.51)	8,001,877	9,120,000	1,118,123	12.26	
OFF SYSTEM SALES SERVICE	(95)	287,000	0	(287,000)	0.00	1,213,090	0	(1,213,090)	0.00	
TOTAL INTERRUPTIBLE		3,202,114	2,267,300	(934,814)	(41.23)	11,498,780	11,203,430	(295,350)	(2.64)	
TOTAL THERM SALES		6,702,859	5,468,410	(1,234,449)	(22.57)	33,826,826	31,941,730	(1,885,096)	(5.90)	
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE					
GENERAL SERVICE	(11)	2,881	2,899	18	0.62	2,881	2,905	24	0.83	
OUTDOOR LIGHTING	(21)	0	2	2	100.00	0	2	2	100.00	
RESIDENTIAL	(31)	35,630	34,989	(641)	(1.83)	35,216	34,939	(277)	(0.79)	
LARGE VOLUME	(51)	924	875	(49)	(5.60)	916	870	(46)	(5.29)	
FIRM TRANSPORT	(91)	9	3	(6)	(200.00)	8	3	(5)	0.00	
TOTAL FIRM		39,444	38,768	(676)	(1.74)	39,021	38,719	(302)	(0.78)	
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)	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	18	1	5.56	17	18	1	5.56	
TOTAL CUSTOMERS		39,461	38,786	(675)	(1.74)	39,038	38,737	(301)	(0.78)	
THERM USE PER CUSTOMER										
GENERAL SERVICE	(11)	302	265	(37)	(13.96)	2,100	1,910	(190)	(9.95)	
OUTDOOR LIGHTING	(21)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
RESIDENTIAL	(31)	19	18	(1)	(5.56)	157	143	(14)	(9.79)	
LARGE VOLUME	(51)	1,719	1,868	149	7.98	9,687	10,789	1,102	10.21	
FIRM TRANSPORT	(91)	39,394	54,093	14,699	27.17	232,571	270,467	37,896	(100.00)	
INTERRUPTIBLE	(61)	16,636	18,856	2,220	11.77	85,598	98,520	12,922	13.12	
INTERRUPTIBLE TRANSPORT	(92)	39,411	28,494	(10,917)	(38.31)	210,579	143,919	(66,660)	(46.32)	
LARGE VOLUME INTERRUPTIBLE	(93)	2,483,377	1,860,000	(623,377)	(33.51)	0	9,120,000	9,120,000	100.00	
OFF SYSTEM SALES SERVICE	(95)	287,000	0	(287,000)	0.00	1,213,090	0	(1,213,090)	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												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0403	1.0362	1.0380	1.0360	1.0357	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
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	1.05	1.05	1.05	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0401	1.0350	1.0377	1.0352	1.0359	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
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	1.06	1.05	1.05	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENRON/EI Paso Energy Affiliate

DATE	05/31/00	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 # 3750354511 ABA # 111000012
DUE	06/10/00		
INVOICE NO.	35934		
TOTAL AMOUNT DUE	\$100,255.16		

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

POI NO.	RECEIPTS DRN No.	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES OTH DRY	AMOUNT	
		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
				05/00	A	RES	0.3667	0.0066		0.3753	293,260	\$110,060.48
				05/00	A	HNR	0.0590			0.0590	31,000	\$1,829.00
				05/00	A	TRL	0.3667	0.0066		0.3753	(3,100)	(\$1,163.43)
				05/00	A	TRL	0.3667	0.0066		0.3753	(3,100)	(\$1,163.43)
				05/00	A	TRL	0.3667	0.0066		0.3753	(3,100)	(\$1,163.43)
				05/00	A	TRL	0.3667	0.0066		0.3753	(6,200)	(\$2,326.86)
				05/00	A	TRL	0.3667	0.0066		0.3753	(3,100)	(\$1,163.43)
				05/00	A	TRL	0.3667	0.0066		0.3753	(3,100)	(\$1,163.43)
				05/00	A	TRL	0.3667	0.0066		0.3753	(9,300)	(\$3,490.29)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 05/00.											293,260	\$100,255.18

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENRON/EI Paso Energy Affiliate

DATE	05/31/00	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 # 3750354511 ABA # 111000012
DUE	06/10/00		
INVOICE NO.	35924		
TOTAL AMOUNT DUE	\$106,667.75		

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

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	IC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
					05/00	A	RES	0.7618	0.0066		0.7684	138,818	\$106,667.75
TOTAL FOR CONTRACT 3624 FOR MONTH OF 05/00.												138,818	\$106,667.75

RESERVATION CHARGE

Gas Research Institute (GRI) 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)

If you are authorized to remit GRI at the following rate, (inclusive of "check the box" contributions) your total invoice amount is:

Year	Rate	Incremental GRI	Total Invoice
1998	0.0085	\$263.75	\$106,931.50
1999	0.0076	\$138.82	\$106,806.57
2000	0.0066	\$0.00	\$106,667.75

*** END OF INVOICE 35924 ***

11

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENRON/CI Paso Energy Affiliate

DATE	06/10/00	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 # 3750254511 ABA # 111000012
GUL	06/20/00		
INVOICE NO.	36166		
TOTAL AMOUNT DUE	\$9,086.00		

CONTRACT: 5009	SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY	SAP CUSTOMER NO: 4084	PLEASE CONTACT JAMES CRAMER
	TYPE: FIRM TRANSPORTATION	LEGAL ENTITY NO: 00692427	AT (713)852-6679 WITH ANY QUESTIONS REGARDING THIS INVOICE
		DUNS NO: 00692427	OR CODE LIST

RECEIPTS PUT NO.	GRN No.	DELIVERIES		PRDG MONTH	TC	RC	RATES				VOLUMES CUB DRY	AMOUNT
		FOI NO.	GRN No.				BASIC	SURCHARGES	DISC	FLT		
Usage Charge		16103	3154	05/00	A	CDH	0.0012	0.0112		0.0425	19,303	\$820.36
Usage Charge		16104	28645	05/00	A	CDH	0.0012	0.0112		0.0425	12,401	\$527.04
Usage Charge		16105	3158	05/00	A	CDH	0.0012	0.0112		0.0425	26,448	\$1,124.04
Usage Charge		16106	28456	05/00	A	CDH	0.0012	0.0112		0.0425	4,650	\$197.63
Usage Charge		16107	3161	05/00	A	CDH	0.0012	0.0112		0.0425	19,906	\$846.09
Usage Charge		16108	3163	05/00	A	CDH	0.0012	0.0112		0.0425	27,063	\$1,150.16
Usage Charge		16109	3165	05/00	A	CDH	0.0012	0.0112		0.0425	52,203	\$2,216.63
Usage Charge		16116	3262	05/00	A	CDH	0.0012	0.0112		0.0425	8,313	\$353.30
Usage Charge		16117	3261	05/00	A	CDH	0.0012	0.0112		0.0425	3,432	\$145.66
Usage Charge		16118	3277	05/00	A	CDH	0.0012	0.0112		0.0425	9,317	\$395.97
Usage Charge		16273	3214	05/00	A	CDH	0.0012	0.0112		0.0425	26,700	\$1,219.75
Usage Charge		62992	217831	05/00	A	CDH	0.0012	0.0112		0.0425	2,050	\$87.13
TOTAL FOR CONTRACT 5009 FOR MONTH OF 05/00.											213,786	\$9,086.00

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I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENRON/EI Paso Energy Affiliate

DATE	06/10/00	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 # 3750364511 ABA # 111000012
GUE	06/20/00			
INVOICE NO.	36176			
TOTAL AMOUNT GUE	\$3,450.52			

CONTRACT: 3624	SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY	SAP CUSTOMER NO:	PLEASE CONTACT JAMES CRAMER
	TYPE: FIRM TRANSPORTATION	LEGAL ENTITY NO: 4084	AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE
		DUNS NO: 006924227	OR CCEC LIST

FDI NO.	RECEIPTS DRN No.	DELIVERIES		PROD MONTH	IC	RC	RATES				VOLUMES GTH DRY	AMOUNT
		FDI NO.	DRN No.				BASE	SURCHARGES	DISC	NET		
	Usage Charge	36103	3154	05/00	A	COM	0.0142	0.0113		0.0255	3,697	\$226.87
	Usage Charge	36104	26645	05/00	A	COM	0.0142	0.0113		0.0255	12,059	\$307.50
	Usage Charge	36105	3158	05/00	A	COM	0.0142	0.0113		0.0255	15,252	\$386.93
	Usage Charge	36106	28456	05/00	A	COM	0.0142	0.0113		0.0255	34,100	\$869.55
	Usage Charge	36107	3161	05/00	A	COM	0.0142	0.0113		0.0255	3,742	\$222.92
	Usage Charge	36108	3163	05/00	A	COM	0.0142	0.0113		0.0255	627	\$21.34
	Usage Charge	36109	3165	05/00	A	COM	0.0142	0.0113		0.0255	3,990	\$229.25
	Usage Charge	36156	3262	05/00	A	COM	0.0142	0.0113		0.0255	15,327	\$416.59
	Usage Charge	36157	3261	05/00	A	COM	0.0142	0.0113		0.0255	15,368	\$417.28
	Usage Charge	36158	3277	05/00	A	COM	0.0142	0.0113		0.0255	13,733	\$350.19
TOTAL FOR CONTRACT 3624 FOR MONTH OF 05/00.											135,315	\$3,450.52

13

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENRON/EI Paso Energy Affiliate

DATE	06/10/00	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 # 110000012
DUE	06/20/00		
INVOICE NO.	36185		
TOTAL AMOUNT DUE	(\$1,006.87)		

CONTRACT: 5002	SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY	SAP CUSTOMER NO:	PLEASE CONTACT HEIGI MASSIN
		LEGAL ENTITY NO: 4084	AT (713)653-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE
	TYPE: DELIVERY POINT OPERATOR ACCOUNT	DUNS NO: 006924227	OR CODE LIST

PUI NO.	RECEIPTS		DELIVERIES		PROG MONTH	TC	RC	RATES			VOLUMES	AMOUNT		
	DRN No.		FOI NO.	DRN No.				BASE	SURCHARGES	GTSC			NET	ETH DRY
No Notice														
					05/00	A	CDM	0.0012		0.0112		0.0425	(23,738)	(\$1,008.87)
TOTAL FOR CONTRACT 5002 FOR MONTH OF 05/00:												(23,738)	(\$1,008.87)	

Gas Research Institute (GRI) 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)

If you are authorized to remit GRI at the following rate, (inclusive of "check the box" contributions) your total invoice amount is:

Year	Rate	Incremental GRI	Total Invoice
1996	0.0068	10.00	(\$1,006.87)
1999	0.0075	10.00	(\$1,006.87)
2000	0.0072	10.00	(\$1,006.87)

*** END OF INVOICE 36185 ***

14

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



05/10/2000

2000274 01 SD

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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
4000038	05/10/2000	35655		27,815.40	0.00	27,815.40
			3/00 IMBALANCE CASH OUT			
						TOTAL 27,815.40

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

CUT AND RETAIN THIS STUB FOR YOUR RECORDS.

CHECK # 0625001734 ATTACHED BELOW



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

62-20
 311

No. 0625001734

05/10/2000

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

\$\$\$\$\$\$\$\$\$27,815.40
 NOT VALID AFTER 90 DAYS

Twenty Seven Thousand Eight Hundred Fifteen and 40/100 Dollars

Marc Schneiderman
 AUTHORIZED SIGNATURE

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

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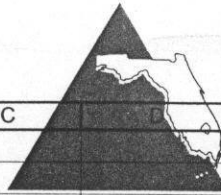
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**Florida
Public
Utilities
Company**

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41	Mail Payment to:			Wire transfer payment to:				
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43	Florida Public Utilities Company			SunBank/South Florida, NA				
44	Attention: Christopher M. Snyder			501 East Los Olas Boulevard				
45	Post Office Box 3395			Ft. Lauderdale, Florida 33301				
46	West Palm Beach, Florida 33402-3395			ABA #067006076				
47				For the credit of Florida Public Utilities Company				
48				General Account No. 6990607009148				
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50	Please enclose one copy of this invoice with check payment							
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54	Post Office Box 3395 • West Palm Beach, Florida 33402-3395 • (561) 838-1723 • Fax (561) 838-1713							