

COMPARISON OF ACTUAL VERSUS ORIGINAL 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:		MAY		PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL 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)
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)

DECLASSIFIED
 REF 6.6.03
 DATE 6.6.03

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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

	CURRENT MONTH:				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	MAY		ACTUAL	REVISED 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	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:		MAY		PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN 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	(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	DUKE	SR00050719	16	521,389.00	0.00	0.00	0.00	521,389.00	0.00	0.00
8	BPAMOCO	507741	17	522,497.25	0.00	0.00	0.00	522,497.25	0.00	0.00
9	BPAMOCO	508040	18	60,353.00	0.00	0.00	0.00	60,353.00	0.00	0.00
10	FGU	1100	19	1,945.25	0.00	0.00	0.00	1,945.25	0.00	0.00
11	INFINITE	WIRE	20	(21,174.00)	0.00	0.00	0.00	(21,174.00)	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

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY			CALCULATION OF TRUE-UP AND INTEREST PROVISION				SCHEDULE A-2			
FOR THE PERIOD OF:			JANUARY 2000 THROUGH DECEMBER 2000							
			CURRENT MONTH:		MAY		PERIOD TO DATE			
			ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
					AMOUNT	%		(3)	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		1,329,349	1,303,736	(25,613)	(1.96)	8,071,853	7,665,513	(406,340)	(5.30)
	(NET OF REVENUE TAX)									
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 *		1,334,970	1,309,357	(25,613)	(1.96)	8,099,958	7,693,618	(406,340)	(5.28)
	(LINE 4 (+ or -) LINE 5)									
7	TRUE-UP PROVISION - THIS PERIOD		59,324	3,182	(56,142)	(1,764.36)	92,975	8,860	(84,115)	(949.38)
	(LINE 6 - LINE 3)									
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)		(5,621)	(5,621)	0	0.00	(28,105)	(28,105)	0	0.00
	(REVERSE OF LINE 5)									
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				
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	...	...		

* If line 5 is a refund add to line 4
If line 5 is a collection () subtract from line 4

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	DUKE	SYS SUPPLY	N/A	1699780	225500	1925280	504,742	N/A	N/A	INCL IN COST	26.21655032
2	Jan-00	DUKE	SYS SUPPLY	N/A	471660	0	471660	125,048	N/A	N/A	INCL IN COST	26.5123182
3	Jan-00	AMOCO	SYS SUPPLY	N/A	2110330	0	2110330	505,683	N/A	N/A	INCL IN COST	23.9622713
4	Jan-00	AMOCO	SYS SUPPLY	N/A	471440	0	471440	118,451	N/A	N/A	INCL IN COST	25.1253606
5	Jan-00	CENT FL GAS	SYS SUPPLY	N/A	0	0	0	(16,491)	N/A	N/A	INCL IN COST	N/A
6	Jan-00	FGT	SYS SUPPLY	N/A	0	0	0	(36,224)	N/A	N/A	INCL IN COST	N/A
7	Feb-00	DUKE	SYS SUPPLY	N/A	1791560	240500	2032060	526,842	N/A	N/A	INCL IN COST	25.92649823
8	Feb-00	DUKE	SYS SUPPLY	N/A	315250	0	315250	87,508	N/A	N/A	INCL IN COST	27.75828707
9	Feb-00	AMOCO	SYS SUPPLY	N/A	1931510	0	1931510	517,853	N/A	N/A	INCL IN COST	26.81078534
10	Feb-00	AMOCO	SYS SUPPLY	N/A	515420	0	515420	145,567	N/A	N/A	INCL IN COST	28.24240425
11	Feb-00	CENT FL GAS	SYS SUPPLY	N/A	0	0	0	(47,522)	N/A	N/A	INCL IN COST	N/A
12	Feb-00	FGT	SYS SUPPLY	N/A	0	0	0	(25,572)	N/A	N/A	INCL IN COST	N/A
13	Feb-00	FGT	SYS SUPPLY	N/A	0	0	0	155	N/A	N/A	INCL IN COST	N/A
14	Mar-00	DUKE	SYS SUPPLY	N/A	1824590	180250	2004840	562,898	N/A	N/A	INCL IN COST	28.07695377
15	Mar-00	AMOCO	SYS SUPPLY	N/A	1668400	0	1668400	446,778	N/A	N/A	INCL IN COST	26.77883002
16	Mar-00	AMOCO	SYS SUPPLY	N/A	436500	0	436500	116,662	N/A	N/A	INCL IN COST	26.72668958
17	Mar-00	AMOCO	SYS SUPPLY	N/A	130950	0	130950	37,538	N/A	N/A	INCL IN COST	28.66590302
18	Mar-00	FPL	SYS SUPPLY	N/A	0	0	0	(125,548)	N/A	N/A	INCL IN COST	N/A
19	Mar-00	FGT	SYS SUPPLY	N/A	0	0	0	17,748	N/A	N/A	INCL IN COST	N/A
20	Apr-00	DUKE	SYS SUPPLY	N/A	1250320	279,840	1530160	472,043	N/A	N/A	INCL IN COST	30.84925759
21	Apr-00	AMOCO	SYS SUPPLY	N/A	1594770	0	1594770	471,281	N/A	N/A	INCL IN COST	29.65165949
22	Apr-00	AMOCO	SYS SUPPLY	N/A	755340	0	755340	234,843	N/A	N/A	INCL IN COST	31.09103185
23	May-00	DUKE	SYS SUPPLY	N/A	799,110	287,000	1,086,110	521,389	N/A	N/A	INCL IN COST	48.00517443
24	May-00	AMOCO	SYS SUPPLY	N/A	1,653,850	0	1,653,850	522,497	N/A	N/A	INCL IN COST	31.59276839
25	May-00	AMOCO	SYS SUPPLY	N/A	183,330	0	183,330	60,353	N/A	N/A	INCL IN COST	32.92041673
26	May-00	FGU	SYS SUPPLY	N/A	0	0	0	1,945	N/A	N/A	INCL IN COST	N/A
27	May-00	INFINITE	SYS SUPPLY	N/A	0	0	0	(21,174)	N/A	N/A	INCL IN COST	N/A
28	May-00	FGT	SYS SUPPLY	N/A	0	0	0	(27,815)	N/A	N/A	INCL IN COST	N/A
TOTAL					19,604,110	1,213,090	20,817,200	5,697,478.00	0	0	0	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	DUKE	8488	4,400	4,285	136,400	92,808	\$3.0800	\$3.1545
2	AMOCO	7995	1,100	1,067	34,100	33,077	\$3.0825	\$3.1881
3	AMOCO	7995	68	66	2,100	2,037	\$3.0950	\$3.1907
4	AMOCO	7995	106	103	3,300	3,201	\$3.1200	\$3.2185
5	AMOCO	7995	52	50	1,600	1,552	\$3.1400	\$3.2371
6	AMOCO	7995	48	47	1,500	1,455	\$3.1700	\$3.2680
7	AMOCO	7995	68	66	2,100	2,037	\$3.1900	\$3.2887
8	AMOCO	7995	71	69	2,200	2,134	\$3.2100	\$3.3093
9	AMOCO	7995	68	66	2,100	2,037	\$3.2150	\$3.3144
10	AMOCO	7995	71	69	2,200	2,134	\$3.2700	\$3.3711
11	AMOCO	7995	19	18	600	582	\$3.3600	\$3.4839
12	AMOCO	7995	39	38	1,200	1,184	\$3.3800	\$3.4845
13	AMOCO	25809	1,277	1,239	39,600	38,412	\$3.0525	\$3.1469
14	AMOCO	157738	923	895	28,600	27,742	\$3.0525	\$3.1469
15	AMOCO	157738	2,200	2,134	68,200	66,154	\$3.0825	\$3.1572
16	DUKE	157738	1,100	1,087	34,100	33,077	\$3.0500	\$3.1443
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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 FGT'S 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/El 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	OUNS NO: 006924427	OR CODE LIST

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES OTH DRY	AMOUNT	
	ORN No.		POI NO.	DRN No.				BASE	SURCHARGES	GISC			RET
					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/El 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
GUE	06/20/00		
INVOICE NO	36156		
TOTAL AMOUNT DUE	\$9,086.00		

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

PUI NO.	RECEIPTS		DELIVERIES		PRD MONTH	TC	RC	RATES			VOLUMES CUB DRY	AMOUNT
	ORN No.		FOI NO.	ORN No.				BASE	SEFCARGES	DTSC			NET
Usage Charge			16103	3154	05/00	A	COM	0.0312	0.0112	0.0425	19,303	\$820.36
Usage Charge			16104	26645	05/00	A	COM	0.0312	0.0112	0.0425	12,401	\$527.04
Usage Charge			16105	3158	05/00	A	COM	0.0312	0.0112	0.0425	26,446	\$1,124.04
Usage Charge			16106	28456	05/00	A	COM	0.0312	0.0112	0.0425	4,650	\$197.63
Usage Charge			16107	3161	05/00	A	COM	0.0312	0.0112	0.0425	19,908	\$846.09
Usage Charge			16108	3163	05/00	A	COM	0.0312	0.0112	0.0425	27,063	\$1,150.18
Usage Charge			16109	3165	05/00	A	COM	0.0312	0.0112	0.0425	52,203	\$2,218.63
Usage Charge			16116	3262	05/00	A	COM	0.0312	0.0112	0.0425	8,313	\$353.30
Usage Charge			16117	3261	05/00	A	COM	0.0312	0.0112	0.0425	3,432	\$145.86
Usage Charge			16118	3277	05/00	A	COM	0.0312	0.0112	0.0425	9,317	\$395.97
Usage Charge			16273	3214	05/00	A	COM	0.0312	0.0112	0.0425	28,700	\$1,219.75
Usage Charge			62952	217831	05/00	A	COM	0.0312	0.0112	0.0425	2,050	\$87.13
TOTAL FOR CONTRACT 5009 FOR MONTH OF 05/00:											213,786	\$9,086.00

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENRON/El 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 # 111000012
DUE	06/20/00			
INVOICE NO.	36176			
TOTAL AMOUNT DUE	\$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: 006924427 DR CODE LIST

FUI NO.	RECEIPTS		DELIVERIES		PRDG MONTH	TC	RC	RATES			VOLUMES CUB. FT.	AMOUNT
	DRN No.	DRN No.	FUI NO.	DRN No.				BASE	SURCHARGES	DTSC			NET
Usage Charge			16103	3154	05/00	A	COM	0.0142	0.0113	0.0255	8,697	\$226.87
Usage Charge			16104	26645	05/00	A	COM	0.0142	0.0113	0.0255	12,059	\$307.50
Usage Charge			16105	3158	05/00	A	COM	0.0142	0.0113	0.0255	15,252	\$366.93
Usage Charge			16106	28456	05/00	A	COM	0.0142	0.0113	0.0255	34,100	\$869.55
Usage Charge			16107	3161	05/00	A	COM	0.0142	0.0113	0.0255	8,742	\$222.92
Usage Charge			16108	3163	05/00	A	COM	0.0142	0.0113	0.0255	637	\$17.34
Usage Charge			16109	3165	05/00	A	COM	0.0142	0.0113	0.0255	8,990	\$229.25
Usage Charge			16156	3262	05/00	A	COM	0.0142	0.0113	0.0255	15,327	\$416.57
Usage Charge			16157	3261	05/00	A	COM	0.0142	0.0113	0.0255	15,268	\$417.26
Usage Charge			16158	3277	05/00	A	COM	0.0142	0.0113	0.0255	13,733	\$350.17
TOTAL FOR CONTRACT 3624 FOR MONTH OF 05/00.											135,315	\$3,450.52

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENRRDN/El 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 # 112000012
DUE	06/20/00		
INVOICE NO.	36185		
TOTAL AMOUNT DUE	(\$1,008.87)		

CONTRACT: 5002 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY SAP CUSTOMER NO: PLEASE CONTACT HEIDI MASSIN
 LEGAL ENTITY NO: 4084 AT (713)653-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE
 TYPE: DELIVERY POINT OPERATOR ACCOUNT DUNS NO: 006924427 OR CODE LIST

PUI NO.	RECEIPTS		DELIVERIES		PROC MONTH	TC	RC	RATES			VOLUMES CUM DRY	AMOUNT	
	DRN No.		FOJ NO.	DRN No.				BASE	SURCHARGES	GTSC			NET
No Notice					05/00	A	COM	0.0012	0.0112		0.0425	(23,736)	(\$1,008.87)
TOTAL FOR CONTRACT 5002 FOR MONTH OF 05/00.												(23,736)	(\$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
1998	0.0088	\$0.00	(\$1,008.87)
1999	0.0075	\$0.00	(\$1,008.87)
2000	0.0072	\$0.00	(\$1,008.87)

*** END OF INVOICE 36185 ***

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



05/10/2000

2000274 01 SD

7593

3

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
104000038	05/10/2000	35655		27,815.40	0.00	27,815.40
			3700	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



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

Invoice No: SR00050719
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 # 9102771269

Invoice Date: June 10, 2000
Payment Terms: Due June 25, 2000
unless otherwise provided in effective contract

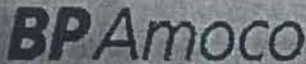
Remit by check to:
DUKE ENERGY TRADING AND MARKETING, L.L.C.
P. O. BOX 201204
HOUSTON, TX 77216-1204

Invoice for Natural Gas for Nom deliveries.

Prod. Transport	Sales			MMBTU		Amount
Date	Contract	Point	Description	Volume	Price	Due
FLORIDA GAS TRANSMISSION COMPANY:						
5/00	5430 - ZONE 1	6489	Pooling/Zone 1 CS #7	59,675	3.0600	182,605.50
5/00	5430 - ZONE 1	7995-6489	Pooling/Zone 1 CS #8 Zone 1 CS #7	76,725	3.0850-3.06	236,496.78 234,173.00
5/00	B2B1500	716	Pooling/Zone 3 CS #11	34,100	3.0500	104,005.00
** Invoice Totals				170,500		523,107.28

521,389.00

- ** 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 Larry Fellers at telephone (713) 260-8913.



Natural Gas Sales Invoice

Invoice Number 507741
 Invoice Date 06/02/2000
 Contract 157115
 Delivery Month 05/2000
 Due Date 08/25/2000

BP Amoco Gas and Power - North America
 Amoco Energy Trading Corporation
 Tax ID No. 38-3421804

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 910-2-548097
 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. ***

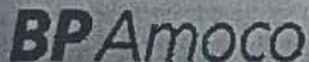
Natural gas delivered during 05/00. Calculations are based on nominated quantities.

Deliver Point Description	Amoco ID#	Quantity MMBTU	Price \$/MMBTU	Amount Due (\$)
FGT ZONE 1 POOL (STA 7)	048630	39,600	3.05250	120,879.00
FGT STATION 8 POOL POINT	059380	34,100	3.09250	105,454.25
FGT FAIRWAY FLD	070036	96,800	3.05950	296,159.60
				<u>296,164.00</u>
			Total Amount Due	522,492.85

522,497.25

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

For Amoco use only: 141876



Natural Gas Sales Invoice

Invoice Number 508040
 Invoice Date 06/02/2000
 Contract 196781
 Delivery Month 05/2000
 Due Date 06/25/2000

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 910-2-548097
 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 05/00. Calculations are based on nominated quantities.

Deliver Point Description	Amoco ID#	Quantity MMBTU	Price \$/MMBTU	Amount Due (\$)
FGT STATION 8 POOL POINT	059380	18,900	3.19330	60,353.37
				60,353.00
			Total Amount Due	60,353.37
				60,353.00

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

For Amoco use only: 141876

FLORIDA GAS UTILITY

2815 NW 13th St., Suite 200, Gainesville, FL 32609

Phone: (352) 334-0770 Fax: (352) 334-0789

Florida Public Utilities
Chris Snyder
P. O. Box 3395
W Palm Beach, Fl 33902
Fax (561) 838-1713

Invoice # 0001100

Date 06/06/00

Supplier Imbalance Invoice
Production Month: January 2000

775 Dth's @ \$2.5100 \$1,945.25

Total Due: \$1,945.25

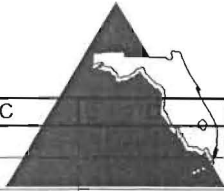
Due Date: 06/16/00

Payment Instructions:

Send Wire Transfer to:
 SunTrust Bank of North Central Florida
 ABA Routing No. 063100727

For Credit to:
 Florida Gas Utility
 Account No. C050000115316

For further information, contact Cathy Laurenzi at (352) 334-0779



**Florida
Public
Utilities
Company**

	A	B	C	F	G	H
1						
2						
3						
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6						
7						
8	<u>INVOICE</u>					
9						
10				Date:	May 10, 2000	
11				Due Date:	May 20, 2000	
12						
13	Infinite Energy					
14	Attention: Mr. Mike Blaser					
15	7001 SW 24th Avenue					
16	Gainesville, Florida 32607					
17						
18	INVOICE NUMBER		12112859GS81			
19						
20						
21		<u>Description</u>		<u>Basis</u>	<u>Units</u>	<u>Price</u>
22						<u>Amount</u>
23	April 2000 Imbalance Trading		MMBtu	7,058	\$3.0000	\$21,174.00
24						
25	Totals			7,058		\$21,174.00
26				-----		-----
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41	Mail Payment to:			Wire transfer payment to:		
42						
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		
49						
50	Please enclose one copy of this invoice with check payment					
51						
52						
53						
54	Post Office Box 3395 • West Palm Beach, Florida 33402-3395 • (561) 838-1723 • Fax (561) 838-1713					