

020003-GU

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

SCHEDULE A-1

COST OF GAS PURCHASED	CURRENT MONTH:		SEPTEMBER		PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	9,423	9,712	(289)	(2.98)	109,221	109,510	(289)	(0.26)
2 NO NOTICE SERVICE	1,770	1,770	0	0.00	36,905	36,905	0	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	1,265,410	1,337,133	(71,723)	(5.36)	10,421,575	10,493,298	(71,723)	(0.68)
5 DEMAND	175,960	177,735	(1,775)	(1.00)	2,946,355	2,948,130	(1,775)	(0.06)
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
12 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+12)	1,452,563	1,526,350	(73,787)	(4.83)	13,514,056	13,587,843	(73,787)	(0.54)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	4,837	2,024	2,813	138.98	28,937	26,124	2,813	10.77
14 TOTAL THERM SALES	1,363,755	1,412,626	(48,871)	(3.46)	13,834,453	13,883,324	(48,871)	(0.35)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	2,752,560	2,822,430	(69,870)	(2.48)	32,180,200	32,250,070	(69,870)	(0.22)
16 NO NOTICE SERVICE	300,000	300,000	0	0.00	6,255,000	6,255,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	2,811,070	2,822,430	(11,360)	(0.40)	31,841,860	31,853,220	(11,360)	(0.04)
19 DEMAND	3,281,400	3,281,400	0	0.00	41,281,736	41,281,736	0	0.00
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)	2,811,070	2,822,430	(11,360)	(0.40)	31,841,860	31,853,220	(11,360)	(0.04)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	9,712	5,080	4,632	91.18	64,267	59,635	4,632	7.77
27 TOTAL THERM SALES (24-26 Estimated Only)	4,991,664	2,817,350	2,174,314	77.18	55,821,057	53,646,743	2,174,314	4.05
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.342	0.344	(0.002)	(0.58)	0.339	0.340	(0.001)	(0.29)
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)	45.015	47.375	(2.360)	(4.98)	32.729	32.943	(0.214)	(0.65)
32 DEMAND (5/112)	5.362	5.416	(0.054)	(1.00)	7.137	7.141	(0.004)	(0.06)
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 (12/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES (11/24)	51.673	54.079	(2.406)	(4.45)	42.441	42.658	(0.217)	(0.51)
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)	49.804	39.843	9.961	25.00	45.026	43.806	1.220	2.79
40 TOTAL COST OF THERM SOLD (11/27)	29.100	54.177	(25.077)	(46.29)	24.210	25.328	(1.118)	(4.41)
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)	28.945	54.022	(25.077)	(46.42)	24.055	25.173	(1.118)	(4.44)
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)	29.09059	54.29373	(25.203)	(46.42)	24.17600	25.29962	(1.124)	(4.44)
45 PGA FACTOR ROUNDED TO NEAREST .001	29.091	54.294	(25.203)	(46.42)	24.176	25.300	(1.124)	(4.44)

DECLASSIFIED
 CONFIDENTIAL

DOCUMENT NUMBER-DATE

13314 OCT 198

020003-GU

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:		SEPTEMBER		PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	9,423	9,712	(289)	(2.98)	109,221	109,510	(289)	(0.26)
2 NO NOTICE SERVICE	1,770	1,770	0	0.00	36,905	36,905	0	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	1,265,410	1,337,133	(71,723)	(5.36)	10,421,575	10,493,298	(71,723)	(0.68)
5 DEMAND	175,960	177,735	(1,775)	(1.00)	2,946,355	2,948,130	(1,775)	(0.06)
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
12 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+12)	1,452,563	1,526,350	(73,787)	(4.83)	13,514,056	13,587,843	(73,787)	(0.54)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	4,837	2,024	2,813	138.98	28,937	26,124	2,813	10.77
14 TOTAL THERM SALES	1,363,755	1,412,626	(48,871)	(3.46)	13,834,453	13,883,324	(48,871)	(0.35)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	2,752,560	2,822,430	(69,870)	(2.48)	32,180,200	32,250,070	(69,870)	(0.22)
16 NO NOTICE SERVICE	300,000	300,000	0	0.00	6,255,000	6,255,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	2,811,070	2,822,430	(11,360)	(0.40)	31,841,860	31,853,220	(11,360)	(0.04)
19 DEMAND	3,281,400	3,281,400	0	0.00	41,281,736	41,281,736	0	0.00
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)	2,811,070	2,822,430	(11,360)	(0.40)	31,841,860	31,853,220	(11,360)	(0.04)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	9,712	5,080	4,632	91.18	64,267	59,635	4,632	7.77
27 TOTAL THERM SALES (24-26 Estimated Only)	4,991,664	2,817,350	2,174,314	77.18	55,821,057	53,646,743	2,174,314	4.05
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.342	0.344	(0.002)	(0.58)	0.339	0.340	(0.001)	(0.29)
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)	45.015	47.375	(2.360)	(4.98)	32.729	32.943	(0.214)	(0.65)
32 DEMAND (5/19)	5.362	5.416	(0.054)	(1.00)	7.137	7.141	(0.004)	(0.06)
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 (12/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES (11/24)	51.673	54.079	(2.406)	(4.45)	42.441	42.658	(0.217)	(0.51)
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)	49.804	39.843	9.961	25.00	45.026	43.806	1.220	2.79
40 TOTAL COST OF THERM SOLD (11/27)	29.100	54.177	(25.077)	(46.29)	24.210	25.328	(1.118)	(4.41)
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)	28.945	54.022	(25.077)	(46.42)	24.055	25.173	(1.118)	(4.44)
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)	29.09059	54.29373	(25.203)	(46.42)	24.17600	25.29962	(1.124)	(4.44)
45 PGA FACTOR ROUNDED TO NEAREST .001	29.091	54.294	(25.203)	(46.42)	24.176	25.300	(1.124)	(4.44)

**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:		SEPTEMBER		PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline)	9,423	9,712	(289)	(2.98)	109,221	109,510	(289)	(0.26)
2 NO NOTICE SERVICE	1,770	1,770	0	0.00	36,905	36,905	0	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	1,265,410	1,337,133	(71,723)	(5.36)	10,421,575	10,493,298	(71,723)	(0.68)
5 DEMAND	175,960	177,735	(1,775)	(1.00)	2,946,355	2,948,130	(1,775)	(0.06)
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)	(1.00)	0	0	(0)	(0.00)
12 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	(118,977)	118,977	(100.00)	0	(118,977)	118,977	(100.00)
11 TOTAL COST (1+2+3+4+5+6+10):(7+8+12)	1,452,563	1,407,373	45,190	3.21	13,514,056	13,468,866	45,190	0.34
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	4,837	2,024	2,813	138.98	28,937	26,124	2,813	10.77
14 TOTAL THERM SALES	1,353,755	1,412,626	(48,871)	(3.46)	13,834,453	13,883,324	(48,871)	(0.35)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	2,752,560	2,822,430	(69,870)	(2.48)	32,180,200	32,250,070	(69,870)	(0.22)
16 NO NOTICE SERVICE	300,000	300,000	0	0.00	6,255,000	6,255,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	2,811,070	2,822,430	(11,360)	(0.40)	31,841,860	31,853,220	(11,360)	(0.04)
19 DEMAND	3,281,400	3,281,400	0	0.00	41,281,736	41,281,736	0	0.00
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)	2,811,070	2,822,430	(11,360)	(0.40)	31,841,860	31,853,220	(11,360)	(0.04)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	9,712	5,080	0	0.00	64,267	59,635	0	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	4,991,664	2,817,350	2,174,314	77.18	55,821,057	53,646,743	2,174,314	4.05
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.342	0.344	(0.002)	(0.58)	0.339	0.340	(0.001)	(0.29)
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)	45.015	47.375	(2.360)	(4.98)	32.729	32.943	(0.214)	(0.65)
32 DEMAND (5/112)	5.362	5.416	(0.054)	(1.00)	7.137	7.141	(0.004)	(0.06)
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 (12/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES (11/24)	51.673	49.864	1.809	3.63	42.441	42.284	0.157	0.37
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)	49.804	39.843	9.961	25.00	45.026	43.806	1.220	2.79
40 TOTAL COST OF THERM SOLD (11/27)	29.100	49.954	(20.854)	(41.75)	24.210	25.107	(0.897)	(3.57)
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)	28.945	49.799	(20.854)	(41.88)	24.055	24.952	(0.897)	(3.59)
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)	29.09059	50.04949	0.000	0.00	24.17600	25.07751	0.000	0.00
45 PGA FACTOR ROUNDED TO NEAREST .001	29.091	50.049	(20.958)	(41.87)	24.176	25.078	(0.902)	(3.60)

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:		SEPTEMBER		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE	
				AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION									
1	PURCHASED GAS COST (Sch. A-1 Line 4)	1,265,410	1,337,133	71,723	5.36	10,421,575	10,493,298	71,723	0.68
2	TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	187,153	70,240	(116,913)	(166.45)	8,092,481	2,975,568	(116,913)	(3.93)
3	TOTAL	1,452,563	1,407,373	(45,190)	(3.21)	18,514,056	13,468,866	(45,190)	(0.34)
4	FUEL REVENUES (NET OF REVENUE TAX)	1,363,755	1,412,626	48,871	3.46	13,834,453	13,883,324	48,871	0.35
5	TRUE-UP (COLLECTED) OR REFUNDED	5,621	5,621	0	0.00	50,589	50,589	0	0.00
6	FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,369,376	1,418,247	48,871	3.45	13,885,042	13,933,913	48,871	0.35
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(83,187)	10,874	94,061	865.01	370,986	465,047	94,061	20.23
8	INTEREST PROVISION-THIS PERIOD (21) (2)	2,001	0	(2,001)	0.00	6,928	4,927	(2,001)	0.00
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	414,432	414,432	0	0.00	300	300	0	0.00
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(5,621)	(5,621)	0	0.00	(50,589)	(50,589)	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)	327,625	419,685	92,060	21.94	327,625	419,685	92,060	21.94
INTEREST PROVISION									
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	414,432	414,432	0	0.00	* 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)	325,624	419,685	94,061	22.41				
14	TOTAL (12+13)	740,056	834,117	94,061	11.28				
15	AVERAGE (50% OF 14)	370,028	417,059	47,031	11.28				
16	INTEREST RATE - FIRST DAY OF MONTH	6.48%	0.0000%	...	...		
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	6.50%	0.0000%	...	...		
18	TOTAL (16+17)	12.9800%	0.0000%	...	...		
19	AVERAGE (50% OF 18)	6.4900%	0.0000%	...	...		
20	MONTHLY AVERAGE (19/12 Months)	0.541%	0.000%	...	...		
21	INTEREST PROVISION (15x20)	2,001	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

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

FOR THE PERIOD OF:
CURRENT MONTH:

JANUARY 2000 THROUGH DECEMBER 2000
SEPTEMBER 2000

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	2,502,420	8,359.72	0.334
2 No Notice Commodity Adjustment - System Supply	(43,710)	(185.77)	0.425
3 Commodity Pipeline - Scheduled FTS - End Users	0	0.00	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	293,850	1,248.86	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)	2,752,560	9,422.81	0.342
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	2,517,220	1,194,909.09	47.469
18 Commodity Other - Scheduled FTS - OSSS	293,850	140,325.01	47.754
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	(69,823.78)	0.000
21 Imbalance Cashout - Other Shippers	0	0.00	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Commodity Other - System Supply - June Adjustment	0	0.00	0.000
24 TOTAL COMMODITY (Other)	2,811,070	1,265,410.32	45.015
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	2,987,550	175,960.00	5.890
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	293,850	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	3,281,400	175,960.00	5.362
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: SEPTEMBER 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	37860	10	74,503.14	0.00	1,770.00	0.00	0.00	72,733.14	0.00
2	FGT	37850	11	103,226.86	0.00	0.00	0.00	0.00	103,226.86	0.00
3	FGT	38105	12	6,195.12	6,195.12	0.00	0.00	0.00	0.00	0.00
4	FGT	38095	13	3,413.46	3,413.46	0.00	0.00	0.00	0.00	0.00
5	FGT	38104	14	(185.77)	(185.77)	0.00	0.00	0.00	0.00	0.00
6	FGT	CK9600003177	15	(69,823.78)	0.00	0.00	0.00	(69,823.78)	0.00	0.00
7	DUKE	SR00090553	16	620,133.40	0.00	0.00	0.00	620,133.40	0.00	0.00
8	BP	52	17	715,100.70	0.00	0.00	0.00	715,100.70	0.00	0.00
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
TOTAL				1,452,563.13	9,422.81	1,770.00	0.00	1,265,410.32	175,960.00	0.00

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
SEPTEMBER

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	26.21659032
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	445,778	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	29.55165949
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
29	Jun-00	DUKE	SYS SUPPLY	N/A	1,060,570	257,000	1,317,570	581,328	N/A	N/A	INCL. IN COST	44.12122316
30	Jun-00	AMOCO	SYS SUPPLY	N/A	1,292,040	0	1,292,040	581,625	N/A	N/A	INCL. IN COST	45.01602118
31	Jun-00	AMOCO	SYS SUPPLY	N/A	235,710	0	235,710	105,010	N/A	N/A	INCL. IN COST	44.55050698
32	Jun-00	FGT	SYS SUPPLY	N/A	0	0	0	(30)	N/A	N/A	INCL. IN COST	N/A
33	Jul-00	DUKE	SYS SUPPLY	N/A	943,800	241,250	1,185,050	607,383	N/A	N/A	INCL. IN COST	51.25378576
34	Jul-00	AMOCO	SYS SUPPLY	N/A	1,352,890	0	1,352,890	607,901	N/A	N/A	INCL. IN COST	44.9335127
35	Jul-00	AMOCO	SYS SUPPLY	N/A	114,460	0	114,460	46,993	N/A	N/A	INCL. IN COST	41.0562642
36	Jul-00	FGU	SYS SUPPLY	N/A	0	0	0	12,620	N/A	N/A	INCL. IN COST	N/A
37	Jul-00	CENT FLA GAS	SYS SUPPLY	N/A	0	0	0	(70,474)	N/A	N/A	INCL. IN COST	N/A
38	Jul-00	FGT	SYS SUPPLY	N/A	0	0	0	(121,418)	N/A	N/A	INCL. IN COST	N/A
39	Aug-00	DUKE	SYS SUPPLY	N/A	1,033,060	242,680	1,275,740	531,568	N/A	N/A	INCL. IN COST	41.6674244
40	Aug-00	AMOCO	SYS SUPPLY	N/A	1,285,720	0	1,285,720	505,901	N/A	N/A	INCL. IN COST	39.34768068
41	Aug-00	AMOCO	SYS SUPPLY	N/A	154,410	0	154,410	71,328	N/A	N/A	INCL. IN COST	46.19389936
42	Aug-00	FGT	SYS SUPPLY	N/A	0	0	0	(1,048)	N/A	N/A	INCL. IN COST	N/A
43	Sep-00	DUKE	SYS SUPPLY	N/A	1,029,760	293,850	1,323,610	620,133	N/A	N/A	INCL. IN COST	46.85164059
44	Sep-00	BP	SYS SUPPLY	N/A	1,487,460	0	1,487,460	715,101	N/A	N/A	INCL. IN COST	48.07530959
45	Sep-00	FGT	SYS SUPPLY	N/A	0	0	0	(69,824)	N/A	N/A	INCL. IN COST	N/A
TOTAL					29,593,990	2,247,870	31,841,860	10,421,575.00	0	0	0	32.73

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FOR THE PERIOD: JANUARY 2000 THROUGH DECEMBER 2000
 MONTH: SEPTEMBER 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	6489	3,588	3,490	107,929	104,891	\$4.6000	\$4.7423
2	AMOCO	7995	600	582	18,000	17,460	\$4.5925	\$4.7345
3	AMOCO	7995	900	873	27,000	26,190	\$4.6225	\$4.7655
4	AMOCO	7995	67	65	2,000	1,940	\$4.7100	\$4.8557
5	AMOCO	7995	87	84	2,600	2,522	\$4.7750	\$4.9227
6	AMOCO	7995	13	12	375	364	\$4.8150	\$4.9605
7	AMOCO	7995	17	16	500	485	\$4.9100	\$5.0619
8	AMOCO	7995	57	55	1,700	1,649	\$5.1350	\$5.2938
9	AMOCO	7995	17	16	500	485	\$5.1450	\$5.3041
10	AMOCO	7995	57	55	1,700	1,649	\$5.1700	\$5.3289
11	AMOCO	7995	170	165	5,100	4,947	\$5.1800	\$5.3402
12	AMOCO	7995	17	16	500	485	\$5.1950	\$5.3557
13	AMOCO	7995	40	39	1,200	1,164	\$5.2300	\$5.3918
14	AMOCO	7995	57	55	1,700	1,649	\$5.2500	\$5.4124
15	AMOCO	7995	40	39	1,200	1,164	\$5.3000	\$5.4639
16	AMOCO	7995	49	47	1,457	1,422	\$5.3800	\$5.5272
17	AMOCO	65809	1,734	1,686	52,134	50,572	\$4.5925	\$4.7345
18	AMOCO	157,735	1,199	1,163	35,975	34,889	\$4.5925	\$4.7345
19	DUKE	157,735	800	774	24,000	23,190	\$4.5800	\$4.7248
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								
43								

TOTAL	9,613	9,321	288,275	279,627		
	WEIGHTED AVERAGE				\$4.6318	\$4.7751

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:		SEPTEMBER		PERIOD TO DATE				
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE		
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
THERM SALES (FIRM)										
GENERAL SERVICE	(11)	569,227	561,210	(8,017)	(1.43)	8,527,068	7,907,840	(619,228)	(7.83)	
OUTDOOR LIGHTING	(21)	72	70	(2)	(2.86)	584	630	46	7.30	
RESIDENTIAL	(31)	428,969	480,140	51,171	10.66	7,460,179	7,116,930	(343,249)	(4.82)	
LARGE VOLUME	(51)	1,327,477	1,627,700	300,223	18.44	14,757,751	16,138,300	1,380,549	8.55	
FIRM TRANSPORT	(91)	362,881	148,230	(214,651)	(144.81)	3,284,529	1,420,730	(1,863,799)	(100.00)	
TOTAL FIRM		2,688,626	2,817,350	128,724	4.57	34,030,111	32,584,430	(1,445,681)	(4.44)	
THERM SALES (INTERRUPTIBLE)										
INTERRUPTIBLE	(61)	101,137	162,280	61,143	37.68	1,040,584	1,399,010	358,426	25.62	
INTERRUPTIBLE TRANSPORT	(92)	285,267	252,100	(33,167)	(13.16)	2,863,244	2,299,440	(563,804)	(24.52)	
LARGE VOLUME INTERRUPTIBLE	(93)	1,909,579	1,800,000	(109,579)	(6.09)	17,462,123	16,440,000	(1,022,123)	(6.22)	
OFF SYSTEM SALES SERVICE	(95)	293,850	0	(293,850)	0.00	2,247,870	0	(2,247,870)	0.00	
TOTAL INTERRUPTIBLE		2,589,833	2,214,380	(375,453)	(16.96)	23,613,821	20,138,450	(3,475,371)	(17.26)	
TOTAL THERM SALES		5,278,459	5,031,730	(246,729)	(4.90)	57,643,932	52,722,880	(4,921,052)	(9.33)	
NUMBER OF CUSTOMERS (FIRM)			AVG. NO. OF CUSTOMERS PERIOD TO DATE							
GENERAL SERVICE	(11)	2,866	2,946	80	2.72	2,875	2,914	39	1.34	
OUTDOOR LIGHTING	(21)	0	2	2	100.00	0	2	2	100.00	
RESIDENTIAL	(31)	35,376	35,030	(346)	(0.99)	35,311	35,053	(258)	(0.74)	
LARGE VOLUME	(51)	935	835	(100)	(11.98)	924	863	(61)	(7.07)	
FIRM TRANSPORT	(91)	9	3	(6)	(200.00)	9	3	(6)	0.00	
TOTAL FIRM		39,186	38,816	(370)	(0.95)	39,119	38,835	(284)	(0.73)	
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		39,203	38,834	(369)	(0.95)	39,136	38,853	(283)	(0.73)	
THERM USE PER CUSTOMER										
GENERAL SERVICE	(11)	199	190	(9)	(4.74)	2,966	2,714	(252)	(9.29)	
OUTDOOR LIGHTING	(21)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
RESIDENTIAL	(31)	12	14	2	14.29	211	203	(8)	(3.94)	
LARGE VOLUME	(51)	1,420	1,949	529	27.14	15,972	18,700	2,728	14.59	
FIRM TRANSPORT	(91)	40,320	49,410	9,090	18.40	364,948	473,577	108,629	(100.00)	
INTERRUPTIBLE	(61)	14,448	20,285	5,837	28.77	148,655	174,876	26,221	14.99	
INTERRUPTIBLE TRANSPORT	(92)	35,658	28,011	(7,647)	(27.30)	357,906	255,493	(102,413)	(40.08)	
LARGE VOLUME INTERRUPTIBLE	(93)	1,909,579	1,800,000	(109,579)	(6.09)	0	16,440,000	16,440,000	100.00	
OFF SYSTEM SALES SERVICE	(95)	293,850	0	(293,850)	0.00	2,247,870	0	(2,247,870)	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												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	1.0403	1.0362	1.0380	1.0360	1.0357	1.0368	1.0395	1.0416	1.0416	#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	1.05	1.05	1.06	1.06	#DIV/0!	#DIV/0!	#DIV/0!
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	1.0401	1.0350	1.0377	1.0352	1.0359	1.0375	1.0398	1.0420	1.0420	#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	1.06	1.06	1.06	1.06	#DIV/0!	#DIV/0!	#DIV/0!

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

DATE	09/30/00
DUPLICATE	10/10/00
INVOICE NO.	37850
TOTAL AMOUNT DUE	\$103,226.86

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: 3624	SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY	SAP CUSTOMER NO: 4000002517	PLEASE CONTACT JAMES CRAMER
	TYPE: FIRM TRANSPORTATION	LEGAL ENTITY NO: 4084	AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE
		DUNS NO: 006924427	OR CODE LIST

FDI NO.	RECEIPTS		DELIVERIES		PRDD MONTH	TC	RC	RATES				VOLUMES DTH DRY	AMOUNT
	DRN No.	DRN No.	POI No.	DRN No.				BASE	SURCHARGES	DISC	NET		
					09/00	A	RES	0.7618	0.0066		0.7684	134,340	\$103,226.86
TOTAL FOR CONTRACT 3624 FOR MONTH OF 09/00.												134,340	\$103,226.86

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	\$255.25	\$103,482.11
1999	0.0076	\$134.34	\$103,361.20
2000	0.0066	\$0.00	\$103,226.86

*** END OF INVOICE 37850 ***

REDACTED

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

DATE	10/10/00	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	10/20/00		
INVOICE NO.	38105		
TOTAL AMOUNT DUE	\$6,195.12		

CONTRACT: 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY SAP CUSTOMER NO: 4000002517 PLEASE CONTACT JAMES CRAMER
 TYPE: FIRM TRANSPORTATION LEGAL ENTITY NO: 4084 AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE
 DUNS NO: 006924427 OR CODE LIST

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES OTH DRY	AMOUNT
	DRN No.	DRN No.	POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
Usage Charge			16103	3154	09/00	A	COM	0.0312	0.0113	0.0425	22,990	\$977.08
Usage Charge			16104	28645	09/00	A	COM	0.0312	0.0113	0.0425	17,252	\$733.21
Usage Charge			16105	3158	09/00	A	COM	0.0312	0.0113	0.0425	28,590	\$1,215.08
Usage Charge			16106	28456	09/00	A	COM	0.0312	0.0113	0.0425	4,170	\$177.23
Usage Charge			16107	3161	09/00	A	COM	0.0312	0.0113	0.0425	5,280	\$224.40
Usage Charge			16108	3163	09/00	A	COM	0.0312	0.0113	0.0425	12,360	\$525.30
Usage Charge			16109	3165	09/00	A	COM	0.0312	0.0113	0.0425	17,000	\$722.50
Usage Charge			16156	3262	09/00	A	COM	0.0312	0.0113	0.0425	2,690	\$114.33
Usage Charge			16157	3261	09/00	A	COM	0.0312	0.0113	0.0425	3,340	\$141.95
Usage Charge			16158	3277	09/00	A	COM	0.0312	0.0113	0.0425	2,710	\$115.18
Usage Charge			16273	3214	09/00	A	COM	0.0312	0.0113	0.0425	29,385	\$1,248.86
TOTAL FOR CONTRACT 5009 FOR MONTH OF 09/00.											145,767	\$6,195.12

12

REDACTED

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

DATE	10/10/00	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	10/20/00		
INVOICE NO.	38095		
TOTAL AMOUNT DUE	\$3,413.46		

CONTRACT: 3624	SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY	SAP CUSTOMER NO: 4000002517	PLEASE CONTACT JAMES CRAMER
	TYPE: FIRM TRANSPORTATION	LEGAL ENTITY NO: 4084	AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE
		DUNS NO: 006924427	OR CODE LIST

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
Usage Charge			16103	3154	09/00	A	COH	0.0142	0.0113		0.0255	8,310	\$211.91
Usage Charge			16104	28645	09/00	A	COH	0.0142	0.0113		0.0255	9,090	\$231.80
Usage Charge			16105	3158	09/00	A	COH	0.0142	0.0113		0.0255	17,610	\$449.06
Usage Charge			16106	28456	09/00	A	COH	0.0142	0.0113		0.0255	13,230	\$337.37
Usage Charge			16107	3161	09/00	A	COH	0.0142	0.0113		0.0255	11,520	\$293.76
Usage Charge			16108	3163	09/00	A	COH	0.0142	0.0113		0.0255	7,140	\$182.07
Usage Charge			16109	3165	09/00	A	COH	0.0142	0.0113		0.0255	22,200	\$566.10
Usage Charge			16156	3262	09/00	A	COH	0.0142	0.0113		0.0255	9,810	\$250.16
Usage Charge			16157	3261	09/00	A	COH	0.0142	0.0113		0.0255	12,660	\$322.83
Usage Charge			16158	3277	09/00	A	COH	0.0142	0.0113		0.0255	13,290	\$338.90
Usage Charge			62992	217831	09/00	A	COH	0.0142	0.0113		0.0255	9,000	\$229.50
TOTAL FOR CONTRACT 3624 FOR MONTH OF 09/00.												133,860	\$3,413.46

REDACTED

13

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

DATE: 10/10/00
 DUE: 10/20/00
 INVOICE NO.: 38104
 TOTAL AMOUNT DUE: (\$185.77)

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: 5002 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY SAP CUSTOMER NO: 4000002517 PLEASE CONTACT HEIDI MASSIN
 LEGAL ENTITY NO: 4084 AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE
 TYPE: DELIVERY POINT OPERATOR ACCOUNT DUNS NO: 006924427 OR CODE LIST

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
No Notice					09/00	A	CDM	0.0312	0.0113		0.0425	(4,371)	(\$185.77)
TOTAL FOR CONTRACT 5002 FOR MONTH OF 09/00.												(4,371)	(\$185.77)

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	(\$185.77)
1999	0.0075	\$0.00	(\$185.77)
2000	0.0072	\$0.00	(\$185.77)

*** END OF INVOICE 38104 ***

REDACTED

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



09/08/2000

2000103 01 SD

4680

3

PG 1 OF 1

FLORIDA PUBLIC UTILITIES CO
PO BOX 3395
WEST PALM BEACH, FL 334023395



VENDOR NO. 5000018373
REMITTANCE STATEMENT

VOUCHER NO.	INVOICE DATE	INVOICE NUMBER	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
0100021324	09/10/2000	HILDA-FLORIDA	4500044020	69,823.78	0.00	69,823.78
						TOTAL 69823.78

REDACTED

SPECIAL INSTRUCTIONS:
HILDA LINDLEY X35663 WILL PICK UP CHECK.

DETACH AND RETAIN THIS STUB FOR YOUR RECORDS.

CHECK # 9800003177 ATTACHED BELOW



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

62-20
311

No. 9800003177

09/08/2000

PAY TO THE ORDER OF
FLORIDA PUBLIC UTILITIES CO
PO BOX 3395
WEST PALM BEACH, FL 334023395

\$\$\$\$\$\$\$\$\$\$\$\$69,823.78
NOT VALID AFTER 90 DAYS

Sixty Nine Thousand Eight Hundred Twenty Three and 78/100 Dollars

JMCMahon
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: SR00090553
Customer No: 107354-01
Customer Fax: (561) 838-1713

Payment by wire transfer:
DUKE ENERGY TRADING AND MARKETING, L.L.C.
CHASE MANHATTAN BANK
NEW YORK, NY
ABA # 021000021
Account # [REDACTED]

Invoice Date: October 5, 2000
Payment Terms: Due October 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:						
9/00	5430 - ZONE 1	6489	Pooling Zone 1 CS #7	59,929	4.6000	275,673.40
9/00	5430 - ZONE 1	7995	Pooling Zone 2 CS # 8	48,000	4.6150 <i>4.60</i>	221,520.00 <i>221,520.00</i>
9/00	B2B1500	716	Pooling Zone 3 CS #11	27,000	4.5800	123,660.00
** Invoice Totals				134,929		620,853.40

620,133.40

- ** 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 Sandra L. Anderson at telephone (713) 260-8913.

REDACTED

Gas Sales Invoice



BP Energy Company
Tax ID 36-3421804

Attention: Arnel Wille
FLORIDA PUBLIC UTILITIES
PO BOX 3395
WEST PALM BEACH, FL 33402-3395

Invoice Number 52
Invoice Date 10/05/2000
Contract # 157115
Delivery Month Sep 2000
Due Date 10/26/2000

Remit: US \$ WIRE
BP ENERGY COMPANY
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 BP's invoice number on all remittances.

Natural Gas delivered during Sep 2000

Calculations are based on nominated quantities

Meter Station	MMBTU	Unit Price	Amount Due US \$	
CS #7 EUNICE (0028306)	52,130	4.8928	253,722.50	239,734.58
CS #8 ZACHARY (0028412)	65,232	4.7643	310,336.19	310,437.15
Fairway-Amoco (Yellowhammer) (84408)	35,978	4.8928	175,336.00	165,228.97
Total Amount Due	153,478		719,394.69	715,100.70

REDACTED

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

at (281) 366-4265

For BP Use only: 141876 01