

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:				NOVEMBER				PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE					
			AMOUNT	%			AMOUNT	%				
COST OF GAS PURCHASED												
1 COMMODITY (Pipeline)	15,387	10,423	4,964	47.63	139,017	130,535	8,482	6.50				
2 NO NOTICE SERVICE	5,487	5,487	0	0.00	46,050	46,050	0	0.00				
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
4 COMMODITY (Other)	2,171,082	2,092,270	78,812	3.77	14,342,677	14,265,027	77,650	0.54				
5 DEMAND	493,216	488,280	4,936	1.01	3,622,618	3,621,295	1,323	0.04				
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)	2,685,172	2,596,460	88,712	3.42	18,150,362	18,062,907	87,455	0.48				
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13 COMPANY USE	9,386	3,802	5,584	146.87	43,610	32,689	10,921	33.41				
14 TOTAL THERM SALES	2,078,122	2,618,454	(540,332)	(20.64)	17,673,260	18,028,283	(355,023)	(1.97)				
THERMS PURCHASED												
15 COMMODITY (Pipeline)	3,974,290	3,720,240	254,050	6.83	39,667,540	39,020,270	647,270	1.66				
16 NO NOTICE SERVICE	930,000	930,000	0	0.00	7,805,000	7,805,000	0	0.00				
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
18 COMMODITY (Other)	3,938,210	3,720,240	217,970	5.86	39,312,720	38,623,420	689,300	1.78				
19 DEMAND	8,334,000	4,734,400	3,599,600	76.03	53,039,066	49,439,466	3,599,600	7.28				
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)	3,938,210	3,720,240	217,970	5.86	39,312,720	38,623,420	689,300	1.78				
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26 COMPANY USE	16,125	6,690	9,435	141.03	91,009	71,815	19,194	26.73				
27 TOTAL THERM SALES (24-26 Estimated Only)	5,573,490	3,713,550	1,859,940	50.09	67,036,464	60,404,763	6,631,701	10.98				
CENTS PER THERM												
28 COMMODITY (Pipeline) (1/15)	0.387	0.280	0.107	38.21	0.350	0.335	0.015	4.48				
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)	55.129	56.240	(1.111)	(1.98)	36.484	36.934	(0.450)	(1.22)				
32 DEMAND (5/112)	5.918	10.313	(4.395)	(42.62)	6.830	7.325	(0.495)	(6.76)				
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)	68.183	69.793	(1.610)	(2.31)	46.169	46.767	(0.598)	(1.28)				
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)	58.208	56.831	1.377	2.42	47.918	45.518	2.400	5.27				
40 TOTAL COST OF THERM SOLD (11/27)	48.178	69.919	(21.741)	(31.09)	27.075	29.903	(2.828)	(9.46)				
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)	48.023	69.764	(21.741)	(31.16)	26.920	29.748	(2.828)	(9.51)				
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)	48.26456	70.11491	(21.850)	(31.16)	27.05541	29.89763	(2.842)	(9.51)				
45 PGA FACTOR ROUNDED TO NEAREST .001	48.265	70.115	(21.850)	(31.16)	27.055	29.898	(2.843)	(9.51)				

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FPSC-RECORDS/REPORTING

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

	CURRENT MONTH:		NOVEMBER		PERIOD TO DATE				
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline)	15,387	10,423	4,964	47.63	139,017	130,535	8,482	6.50	
2 NO NOTICE SERVICE	5,487	5,487	0	0.00	46,050	46,050	0	0.00	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	2,171,082	2,092,270	78,812	3.77	14,342,677	14,265,027	77,650	0.54	
5 DEMAND	493,216	488,280	4,936	1.01	3,622,618	3,621,295	1,323	0.04	
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)	2,685,172	2,596,460	88,712	3.42	18,150,362	18,062,907	87,455	0.48	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	9,386	3,802	5,584	146.87	43,610	32689	10,921	33.41	
14 TOTAL THERM SALES	2,078,122	2,618,454	(540,332)	(20.64)	17,673,260	18028283	(355,023)	(1.97)	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	3,974,290	3,720,240	254,050	6.83	39,667,540	39,020,270	647,270	1.66	
16 NO NOTICE SERVICE	930,000	930,000	0	0.00	7,805,000	7,805,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	3,938,210	3,720,240	217,970	5.86	39,312,720	38,623,420	689,300	1.78	
19 DEMAND	8,334,000	4,734,400	3,599,600	76.03	53,039,066	49,439,466	3,599,600	7.23	
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)	3,938,210	3,720,240	217,970	5.86	39,312,720	38,623,420	689,300	1.78	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	16,125	6,690	9,435	141.03	91,009	71,815	19,194	26.73	
27 TOTAL THERM SALES (24-26 Estimated Only)	5,573,490	3,713,550	1,859,940	50.09	67,036,464	60,404,763	6,631,701	10.98	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.387	0.280	0.107	38.21	0.350	0.335	0.015	4.48	
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)	55.129	56.240	(1.111)	(1.98)	36.484	36.934	(0.450)	(1.22)	
32 DEMAND (5/19)	5.918	10.313	(4.395)	(42.62)	6.830	7.325	(0.495)	(6.76)	
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)	68.183	69.793	(1.610)	(2.31)	46.169	46.767	(0.598)	(1.28)	
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)	58.208	56.831	1.377	2.42	47.918	45.518	2.400	5.27	
40 TOTAL COST OF THERM SOLD (11/27)	48.178	69.919	(21.741)	(31.09)	27.075	29.903	(2.828)	(9.46)	
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)	48.023	69.764	(21.741)	(31.16)	26.920	29.748	(2.828)	(9.51)	
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)	48.26456	70.11491	(21.850)	(31.16)	27.05541	29.89763	(2.842)	(9.51)	
45 PGA FACTOR ROUNDED TO NEAREST .001	48.265	70.115	(21.850)	(31.16)	27.055	29.898	(2.843)	(9.51)	

**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:		NOVEMBER		PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	15,387	10,423	4,964	47.63	139,017	130,535	8,482	6.50
2 NO NOTICE SERVICE	5,487	5,487	0	0.00	46,050	46,050	0	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	2,171,082	2,092,270	78,812	3.77	14,342,677	14,265,027	77,650	0.54
5 DEMAND	493,216	488,280	4,936	1.01	3,622,618	3,621,295	1,323	0.04
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	(4)	(42.62)	0	0	(0)	(6.76)
12 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	(429,175)	429,175	(100.00)	0	(905,908)	905,908	(100.00)
11 TOTAL COST (1+2+3+4+5+6+10):(7+8+12)	2,685,172	2,167,285	517,887	23.90	18,150,362	17,156,999	993,363	5.79
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	9,386	3,802	5,584	146.87	43,610	32,689	10,921	33.41
14 TOTAL THERM SALES	2,078,122	2,618,454	(540,332)	(20.64)	17,673,260	18,028,283	(355,023)	(1.97)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	3,974,290	3,720,240	254,050	6.83	39,667,540	39,020,270	647,270	1.66
16 NO NOTICE SERVICE	930,000	930,000	0	0.00	7,805,000	7,805,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	3,938,210	3,720,240	217,970	5.86	39,312,720	38,623,420	689,300	1.78
19 DEMAND	8,334,000	4,734,400	3,599,600	76.03	53,039,066	49,439,466	3,599,600	7.28
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)	3,938,210	3,720,240	217,970	5.86	39,312,720	38,623,420	689,300	1.78
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	16,125	6,690	9,435	0.00	91,009	71,815	19,194	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	5,573,490	3,713,550	1,859,940	50.09	67,036,464	60,404,763	6,631,701	10.98
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.387	0.280	0.107	38.21	0.350	0.335	0.015	4.48
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)	55.129	56.240	(1.111)	(1.98)	36.484	36.934	(0.450)	(1.22)
32 DEMAND (5/112)	5.918	10.313	(4.395)	(42.62)	6.830	7.325	(0.495)	(6.76)
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)	68.183	58.257	9.926	17.04	46.169	44.421	1.748	3.94
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)	58.208	56.831	1.377	2.42	47.918	45.518	2.400	5.27
40 TOTAL COST OF THERM SOLD (11/27)	48.178	58.362	(10.184)	(17.45)	27.075	28.403	(1.328)	(4.68)
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)	48.023	58.207	(10.184)	(17.50)	26.920	28.248	(1.328)	(4.70)
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)	48.26456	58.49578	0.000	0.00	27.05541	28.39009	0.000	0.00
45 PGA FACTOR ROUNDED TO NEAREST .001	48.265	58.500	(10.235)	(17.50)	27.055	28.390	(1.335)	(4.70)

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: NOVEMBER 2000

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	4,072,550	15,855.57	0.389
2 No Notice Commodity Adjustment - System Supply	(257,810)	(1,229.75)	0.477
3 Commodity Pipeline - Scheduled FTS - End Users	31,310	149.35	0.477
4 Commodity Pipeline - Scheduled FTS - OSSS	128,240	611.70	0.477
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)	3,974,290	15,386.87	0.387
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	3,809,970	2,014,668.04	52.879
18 Commodity Other - Scheduled FTS - OSSS	128,240	63,411.15	49.447
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	82,633.93	0.000
21 Imbalance Cashout - Other Shippers	0	10,368.40	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)	3,938,210	2,171,081.52	55.129
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	8,174,450	489,700.83	5.991
26 Demand (Pipeline) Entitlement to End-Users	31,310	1,175.06	3.753
27 Demand (Pipeline) Entitlement to OSSS	128,240	2,340.38	1.825
28 Other - GRI Adjustment	0	0.00	0.000
29 Other	0	0.00	0.000
30 Other	0	0.00	0.000
31 Other	0	0.00	0.000
32 TOTAL DEMAND	8,334,000	493,216.27	5.918
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: NOVEMBER 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	38846	10	255,181.94	0.00	5,487.00	0.00	0.00	249,694.94	0.00
2	FGT	38836	11	243,521.33	0.00	0.00	0.00	0.00	243,521.33	0.00
3	FGT	39101	12	10,168.72	10,168.72	0.00	0.00	0.00	0.00	0.00
4	FGT	39092	13	6,447.90	6,447.90	0.00	0.00	0.00	0.00	0.00
5	FGT	39100	14	(1,229.75)	(1,229.75)	0.00	0.00	0.00	0.00	0.00
6	FGT	39051	15	104,708.43	0.00	0.00	0.00	104,708.43	0.00	0.00
7	FGT	CK1000000285	16	(22,074.50)	0.00	0.00	0.00	(22,074.50)	0.00	0.00
8	DUKE ENERGY	SP00000000	17	705,717.90	0.00	0.00	0.00	705,717.90	0.00	0.00
9	BP	1000000000	18	1,372,861.29	0.00	0.00	0.00	1,372,861.29	0.00	0.00
10	INTEGRIS	1000000000	19	10,368.40	0.00	0.00	0.00	10,368.40	0.00	0.00
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
TOTAL				2,685,171.66	15,386.87	5,487.00	0.00	2,171,081.52	493,216.27	0.00

FOR THE PERIOD OF: JANUARY 2000 THROUGH DECEMBER 2000

	CURRENT MONTH:		NOVEMBER		PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
TRUE-UP CALCULATION									
1 PURCHASED GAS COST (Sch. A-1 Line 4)	2,171,082	2,092,270	(78,812)	(3.77)	14,342,677	14,265,027	(77,650)	(0.54)	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	514,090	75,015	(439,075)	(585.32)	3,807,685	2,891,972	(915,713)	(31.66)	
3 TOTAL	2,685,172	2,167,285	(517,887)	(23.90)	18,150,362	17,156,999	(993,363)	(5.79)	
4 FUEL REVENUES (NET OF REVENUE TAX)	2,078,122	2,618,454	540,332	20.64	17,673,260	18,028,283	355,023	1.97	
5 TRUE-UP (COLLECTED) OR REFUNDED	5,621	5,621	0	0.00	61,831	61,831	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,083,743	2,624,075	540,332	20.59	17,735,091	18,090,114	355,023	1.96	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(601,429)	456,790	1,058,219	231.66	(415,271)	933,115	1,348,386	144.50	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	(904)	0	904	0.00	7,282	4,927	(2,355)	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	138,434	425,342	286,908	67.45	300	300	0	0.00	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(5,621)	(5,621)	0	0.00	(61,831)	(61,831)	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)	(469,520)	876,511	1,346,031	153.57	(469,520)	876,511	1,346,031	153.57	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	138,434	425,342	286,908	67.45					
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(468,616)	876,511	1,345,127	153.46					
14 TOTAL (12+13)	(330,182)	1,301,853	1,632,035	125.36					
15 AVERAGE (50% OF 14)	(165,091)	650,927	816,018	125.36					
16 INTEREST RATE - FIRST DAY OF MONTH	6.49%	0.0000%	...	...			
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	6.65%	0.0000%	...	...			
18 TOTAL (16+17)	13.1400%	0.0000%	...	...			
19 AVERAGE (50% OF 18)	6.5700%	0.0000%	...	...			
20 MONTHLY AVERAGE (19/12 Months)	0.548%	0.000%	...	...			
21 INTEREST PROVISION (15x20)	(904)	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
NOVEMBER

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	517,893	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	29.55165949
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	44.55050598
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	51.25378676
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
46	Oct-00	DUKE	SYS SUPPLY	N/A	1,353,590	215,000	1,568,590	730,422	N/A	N/A	INCL. IN COST	46.56551425
47	Oct-00	BP	SYS SUPPLY	N/A	1,964,060	0	1,964,060	1,037,998	N/A	N/A	INCL. IN COST	52.84962017
48	Oct-00	PENSCO	SYS SUPPLY	N/A	0	0	0	29,981	N/A	N/A	INCL. IN COST	N/A
49	Oct-00	FGT	SYS SUPPLY	N/A	0	0	0	(48,381)	N/A	N/A	INCL. IN COST	N/A
TOTAL					32,911,640	2,462,870	35,374,510	12,171,595.25	0	0	0	34.41

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
NOVEMBER

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			
50	Nov-00	DUKE	SYS SUPPLY	N/A	1140580	128240	1268820	705,718	N/A	N/A	INCL. IN COST	55.62002491
51	Nov-00	BP	SYS SUPPLY	N/A	2669390	0	2669390	1,372,361	N/A	N/A	INCL. IN COST	51.41103398
52	Nov-00	INFINITE	SYS SUPPLY	N/A	0	0	0	10,368	N/A	N/A	INCL. IN COST	N/A
53	Nov-00	FGT	SYS SUPPLY	N/A	0	0	0	104,709	N/A	N/A	INCL. IN COST	N/A
54	Nov-00	FGT	SYS SUPPLY	N/A	0	0	0	(22,074)	N/A	N/A	INCL. IN COST	N/A
TOTAL					36,721,610	2,591,110	39,312,720	14,342,677	0	0	0	36.48

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FOR THE PERIOD: JANUARY 2000 THROUGH DECEMBER 2000
 MONTH: NOVEMBER 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	1,838	1,787	55,140	53,610	\$4.4800	\$4.6079
2	DUKE	6489	2,362	2,297	70,860	68,910	\$4.4950	\$4.6222
3	AMOCO	7995	100	97	3,000	2,918	\$4.3850	\$4.5082
4	AMOCO	7995	100	97	3,000	2,918	\$4.4000	\$4.5236
5	AMOCO	7995	100	97	3,000	2,918	\$4.4950	\$4.6213
6	AMOCO	7995	3,150	3,063	94,499	91,899	\$4.5025	\$4.6299
7	AMOCO	7995	100	97	3,000	2,918	\$4.5700	\$4.6984
8	AMOCO	7995	300	292	9,000	8,754	\$4.6250	\$4.7550
9	AMOCO	7995	100	97	2,994	2,912	\$4.6600	\$4.7912
10	AMOCO	7995	67	65	2,000	1,945	\$4.9350	\$5.0746
11	AMOCO	7995	200	195	6,000	5,895	\$5.2350	\$5.3830
12	AMOCO	7995	67	65	2,000	1,945	\$5.3600	\$5.5116
13	AMOCO	7995	117	113	3,500	3,404	\$5.6050	\$5.7631
14	AMOCO	7995	350	340	10,500	10,212	\$5.6300	\$5.7888
15	AMOCO	7995	167	162	5,000	4,863	\$5.8050	\$5.9685
16	AMOCO	7995	17	13	3,500	3,404	\$5.8800	\$6.0458
17	AMOCO	7995	150	146	4,500	4,376	\$5.9150	\$6.0826
18	AMOCO	7995	150	146	4,500	4,376	\$5.9400	\$6.1083
19	AMOCO	7995	117	113	3,500	3,404	\$5.9450	\$6.1127
20	AMOCO	7995	150	146	4,500	4,376	\$6.2150	\$6.3911
21	AMOCO	7995	350	340	10,500	10,211	\$6.2650	\$6.4423
22	AMOCO	7995	750	729	22,500	21,880	\$6.3000	\$6.4785
23	AMOCO	7995	350	340	10,500	10,211	\$6.3450	\$6.5248
24	AMOCO	157738	2,100	2,042	63,000	61,280	\$4.4625	\$4.5893
25	DUKE	157739	1,050	1,021	31,500	30,880	\$4.4500	\$4.5764
26								
27								
28								
29								
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33								
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35								
36								
37								
38								
39								
40								
41								
42								
43								
TOTAL			14,402	14,000	431,993	420,089		
WEIGHTED AVERAGE							\$4.8104	\$4.9468

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:		NOVEMBER		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	1,069,728	1,016,000	(53,728)	(5.29)	10,478,458	9,598,930	(879,528)	(9.16)
OUTDOOR LIGHTING	(21)	72	70	(2)	(2.86)	728	770	42	5.45
RESIDENTIAL	(31)	835,700	763,970	(71,730)	(9.39)	8,975,260	8,449,370	(525,890)	(6.22)
LARGE VOLUME	(51)	1,577,430	1,778,620	201,190	11.31	17,947,082	19,570,200	1,623,118	8.29
FIRM TRANSPORT	(91)	304,880	162,280	(142,600)	(87.87)	3,959,315	1,785,080	(2,174,235)	(100.00)
TOTAL FIRM		3,787,810	3,720,940	(66,870)	(1.80)	41,360,843	39,404,350	(1,956,493)	(4.97)
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	112,770	154,890	42,120	27.19	1,261,732	1,661,670	399,938	24.07
INTERRUPTIBLE TRANSPORT	(92)	328,440	257,270	(71,170)	(27.66)	3,512,468	2,811,920	(700,548)	(24.91)
LARGE VOLUME INTERRUPTIBLE	(93)	1,216,230	1,800,000	583,770	32.43	20,133,184	20,100,000	(33,184)	(0.17)
OFF SYSTEM SALES SERVICE	(95)	128,240	0	(128,240)	0.00	2,591,110	0	(2,591,110)	0.00
TOTAL INTERRUPTIBLE		1,785,680	2,212,160	426,480	19.28	27,498,494	24,573,590	(2,924,904)	(11.90)
TOTAL THERM SALES		5,573,490	5,933,100	359,610	6.06	68,859,337	63,977,940	(4,881,397)	(7.63)
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
GENERAL SERVICE	(11)	2,866	2,975	109	3.66	2,854	2,928	74	2.53
OUTDOOR LIGHTING	(21)	0	2	2	100.00	0	2	2	100.00
RESIDENTIAL	(31)	35,376	35,248	(128)	(0.36)	34,937	35,070	133	0.38
LARGE VOLUME	(51)	935	844	(91)	(10.78)	919	860	(59)	(6.86)
FIRM TRANSPORT	(91)	9	3	(6)	(200.00)	9	3	(6)	0.00
TOTAL FIRM		39,186	39,072	(114)	(0.29)	38,719	38,863	144	0.37
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	39,090	(113)	(0.29)	38,736	38,881	145	0.37
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	373	342	(31)	(9.06)	3,671	3,278	(393)	(11.99)
OUTDOOR LIGHTING	(21)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
RESIDENTIAL	(31)	24	22	(2)	(9.09)	257	241	(16)	(6.64)
LARGE VOLUME	(51)	1,687	2,107	420	19.93	19,529	22,756	3,227	14.18
FIRM TRANSPORT	(91)	33,876	54,093	20,217	37.37	439,924	595,027	155,103	(100.00)
INTERRUPTIBLE	(61)	16,110	19,361	3,251	16.79	180,247	207,709	27,462	13.22
INTERRUPTIBLE TRANSPORT	(92)	41,055	28,586	(12,469)	(43.62)	439,059	312,436	(126,623)	(40.53)
LARGE VOLUME INTERRUPTIBLE	(93)	1,216,230	1,800,000	583,770	32.43	0	20,100,000	20,100,000	100.00
OFF SYSTEM SALES SERVICE	(95)	128,240	0	(128,240)	0.00	2,591,110	0	(2,591,110)	0.00

ACTUAL FOR THE PERIOD OF: JANUARY 2000 THROUGH DECEMBER 2000

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
WEST PALM BEACH:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED = AVERAGE BTU CONTENT CCF PURCHASED	1.0403	1.0362	1.0380	1.0360	1.0357	1.0368	1.0395	1.0416	1.0416	1.0396	1.0407	#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	1.05	1.05	#DIV/0!
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED = AVERAGE BTU CONTENT CCF PURCHASED	1.0401	1.0350	1.0377	1.0352	1.0359	1.0375	1.0398	1.0420	1.0420	1.0395	1.0404	#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	1.06	1.06	#DIV/0!

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

Page 1

DATE	11/30/00	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	12/10/00		
INVOICE NO.	38846		
TOTAL AMOUNT DUE	\$255,181.94		

CONTRACT: 5009	SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY	SAP CUSTOMER NO: 4000002517	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

PGJ NO.	RECEIPTS		DELIVERIES		PRD MONTH	TC	RC	RATES				VOLUMES OTH ORY	AMOUNT
	DRN No.	DRN No.	POJ NO.	DRN No.				BASE	SURCHARGES	DISC	RET		
	RESERVATION CHARGE												
	RES CHG FOR TEMP RELINQ AT LESS THAN MAX RATE												
	NO NOTICE RESERVATION CHARGE												
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5872, at poi 16103												
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5872, at poi 16105												
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5872, at poi 16109												
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5872, at poi 16156												
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5767, at poi 16104												
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5767, at poi 16106												
	TOTAL FOR CONTRACT 5009 FOR MONTH OF 11/00.												
												609,480	\$255,181.94

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REDACTED

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

Page 1

DATE	11/30/00
DUE	12/10/00
INVOICE NO.	38836
TOTAL AMOUNT DUE	\$243,521.33

ISDORER: 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 CRAHER
	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 ORY	AMOUNT
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DISC	RET		
RESERVATION CHARGE					11/00	A	RES	0.7618	0.0066		0.7684	316,920	\$243,521.33
								TOTAL FOR CONTRACT 3624 FOR MONTH OF 11/00.				316,920	\$243,521.33

Gas Research Institute (GRI) Contributions:

Please specify amount(s) and the specific project(s) or project area(s), if any, to which amounts are applicable. For specific information about GRI funding subjects 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	0.0065	\$502.15	\$244,123.48
1999	0.0076	\$316.92	\$243,638.75
2000	0.0066	\$0.00	\$243,521.33

*** END OF INVOICE 38836 ***

REDACTED

11



Florida Gas Transmission Company

An Enron/EI Paso Energy Affiliate

Invoice

Stmt D/T: 12/10/2000 12:00:00
Remit to Party: Florida Gas Transmission Company
P.O. Box 1188
Houston, TX 77251-1188

Billable Party: FLORIDA PUBLIC UTILITIES
ATTN: SNYDER CHRIS
POST OFFICE BOX 3395

WEST PALM BEACH FL 33402-3395

Invoice Date: December 10, 2000

Net Due Date: December 20, 2000

Invoice Identifier: 39101

Invoice Total Amount: \$10,168.72

Please reference this invoice on your remittance and wire to:
Payee: FLORIDA GAS TRANSMISSION
Payee Duns: 006924518
EFT Addr: Nations Bank; Dallas TX
Account #
ABA # 111000012

Bill Pty Duns: 006924427

Svc Req K: 5009 Svc Req: FLORIDA PUBLIC Acct No: 4084 4000002517 Beg Date: 11/01/2000 Contact Name: James Cramer
Svc Code: FT Svc Req ID: 006924427 Prev Inv ID: End Date: 11/30/2000 Contact Phone:(713) 853-6879

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates			Quantity	Amount Repl Due	Repl Pty ID	Repl Rel Cd
				Base	Surc	Disc					Net
	3154 FPU-RIVIERA BEACH	COT		0.0312	0.0165		0.0477	27,099	1,292.62	
	28645 FPU-WEST PALM BEACH	COT		0.0312	0.0165		0.0477	17,931	855.31	
	3158 FPU-WEST PALM BEACH	COT		0.0312	0.0165		0.0477	32,698	1,559.69	
	28456 FPU-LAKE WORTH SOUTH	COT		0.0312	0.0165		0.0477	13,231	631.12	
	3161 FPU-LAKE WORTH	COT		0.0312	0.0165		0.0477	17,219	821.35	
	3163 FPU-BOYNTON BEACH	COT		0.0312	0.0165		0.0477	8,320	396.86	
	3165 FPU-BOCARATON	COT		0.0312	0.0165		0.0477	36,399	1,736.23	
	3262 FPU-SANFORD	COT		0.0312	0.0165		0.0477	20,930	998.36	
	3261 FPU-SANFORD WEST	COT		0.0312	0.0165		0.0477	12,330	588.14	
	3277 FPU-DELAND	COT		0.0312	0.0165		0.0477	8,600	410.22	
	3214 FARMLAND INDUSTRIES	COT		0.0312	0.0165		0.0477	12,824	611.70	
	217831 FLORIDA PUBLIC	COT		0.0312	0.0165		0.0477	5,600	267.12	

REDACTED

12



Florida Gas Transmission Company
An Enron/EI Paso Energy Affiliate

Invoice

Stmt D/T: 12/10/2000 12:00:00
Remit to Party: Florida Gas Transmission Company
P.O. Box 1188
Houston, TX 77251-1188

Billable Party: FLORIDA PUBLIC UTILITIES
ATTN: SNYDER CHRIS
POST OFFICE BOX 3395

WEST PALM BEACH FL 33402-3395

Invoice Date: December 10, 2000

Net Due Date: December 20, 2000

Invoice Identifier: 39092

Invoice Total Amount: \$6,447.90

Please reference this invoice on your remittance and wire to:
Payee: FLORIDA GAS TRANSMISSION
Payee Duns: 006924518
EFT Addr: Nations Bank; Dallas TX
Account #
ABA # 111000012

Bill Pty Duns: 006924427

Svc Req K: 3624 Svc Req: FLORIDA PUBLIC Acct No: 4084 4000002517 Beg Date: 11/01/2000 Contact Name: James Cramer
Svc Code: FT Svc Req ID: 006924427 Prev Inv ID: End Date: 11/30/2000 Contact Phone: (713) 853-6879

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates				Quantity	Amount Due	Repl Pty ID	Repl Rel Cd
				Base	Surc	Disc	Net				
	3154 FPU-RIVIERA BEACH	COT		0.0142	0.0165		0.0307	24,000	736.80		
	28645 FPU-WEST PALM BEACH	COT		0.0142	0.0165		0.0307	17,730	544.31		
	3158 FPU-WEST PALM BEACH	COT		0.0142	0.0165		0.0307	35,999	1,105.17		
	28456 FPU-LAKE WORTH SOUTH	COT		0.0142	0.0165		0.0307	24,000	736.80		
	3161 FPU-LAKE WORTH	COT		0.0142	0.0165		0.0307	18,480	567.34		
	3163 FPU-BOYNTON BEACH	COT		0.0142	0.0165		0.0307	19,680	604.18		
	3165 FPU-BOCA RATON	COT		0.0142	0.0165		0.0307	15,000	460.50		
	3262 FPU-SANFORD	COT		0.0142	0.0165		0.0307	15,870	487.21		
	3261 FPU-SANFORD WEST	COT		0.0142	0.0165		0.0307	9,870	303.01		
	3277 FPU-DELAND	COT		0.0142	0.0165		0.0307	14,400	442.08		
	217831 FLORIDA PUBLIC	COT		0.0142	0.0165		0.0307	15,000	460.50		

REDACTED

13



Florida Gas Transmission Company
An Enron/EI Paso Energy Affiliate

Invoice

Stmnt D/T: 12/10/2000 12:00:00
Remit to Party: Florida Gas Transmission Company
P.O. Box 1188
Houston, TX 77251-1188

Billable Party: FLORIDA PUBLIC UTILITIES
ATTN: SNYDER CHRIS
POST OFFICE BOX 3395

WEST PALM BEACH FL 33402-3395

Invoice Date: December 10, 2000

Net Due Date: December 20, 2000

Invoice Identifier: 39100

Invoice Total Amount: \$1,229.75

Please reference this invoice on your remittance and wire to:
Payee: FLORIDA GAS TRANSMISSION
Payee Duns: 006924518
EFT Addr: Nations Bank; Dallas TX
Account #
ABA # 111000012

Bill Pty Duns: 006924427

Svc Req K: 5002 Svc Req: FLORIDA PUBLIC Acct No: 4084 4000002517 Beg Date: 11/01/2000 Contact Name: Heidi Massin
Svc Code: OB Svc Req ID: 006924427 Prev Inv ID: End Date: 11/30/2000 Contact Phone: (713) 853-6879

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates			Quantity	Amount Due	Repl Pty ID	Repl Rel Cd
				Base	Surc	Disc					Net
NO NOTICE		COT		0.0312	0.0165		0.0477	-25,781	-1,229.75	
Total for Contract 5002:								-25,781	-\$1,229.75	

Note: Go to <https://glbiz.enron.com/public> for rate information.

Accounting Adjustment Method: RES = Restatement
REV = Revision

Charge Type Code: COT = Transportaion Commodity

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	-1229.75
1999	0.0075	0.00	-1229.75
2000	0.0072	0.00	-1229.75
0	0	0.00	0.00
0	0	0.00	0.00

Late Payment Charges are assessed on past due balances paid after the invoice date.

REDACTED



Florida Gas Transmission Company
An Enron/EI Paso Energy Affiliate

Invoice

Stmt D/T: 12/10/2000 12:00:00
Remit to Party: Florida Gas Transmission Company
P.O. Box 1188
Houston, TX 77251-1188

Billable Party: FLORIDA PUBLIC UTILITIES
ATTN: SNYDER CHRIS
POST OFFICE BOX 3395

WEST PALM BEACH FL 33402-3395

Invoice Date: December 10, 2000

Net Due Date: December 20, 2000

Invoice Identifier: 39051

Invoice Total Amount: \$104,708.43

Please reference this Invoice on your remittance and wire to:
Payee: FLORIDA GAS TRANSMISSION
Payee Duns: 006924518
EFT Addr: Nations Bank; Dallas TX
Account #
ABA # 111000012

Bill Pty Duns: 006924427

Svc Req K: Cash In/Cash Out Svc Req: FLORIDA PUBLIC Acct No: 4084 4000002517 Beg Date: 10/01/2000 Contact Name: James Cramer
Svc Code: Svc Req ID: 006924427 Prev Inv ID: End Date: 10/31/2000 Contact Phone: (713) 853-6879

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates			Quantity	Amount Due	Repl Qty ID	Repl Rel Cd
				Base	Surc	Disc				
		NNI		5.1300			20,411	104,708.43		

CIO - NET NO NOTICE IMBALANCE

Total Cash In / Cash Out: 20,411 \$104,708.43

Note: Go to <https://gtbiz.enron.com/public> for rate information.

Accounting Adjustment Method: RES = Restatement
REV = Revision

Charge Type Code: NNI = CIO - Net No Notice Imbalance

Late Payment Charges are assessed on past due balances paid after the invoice date.

REDACTED

FLORIDA GAS TRANSMISSION
P.O. Box 1188
Houston, TX 77251-1188



FLORIDA PUBLIC UTILITIES CO
PO Box 3395
WEST PALM BEACH FL 33402-3395

11/10/2000

PAGE 1 OF 1

VENDOR NO: 5000018373
REMITTANCE STATEMENT

VOUCHER NO.	INVOICE DATE	INVOICE NO.	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
	11/10/2000	38554		22,074.50		22,074.50
				TOTAL		22,074.50

SPECIAL INSTRUCTIONS:
call hilda lindley to pick up check x35663 rl

DETACH AND RETAIN THIS STUB FOR YOUR RECORDS. CHECK # 1000000285 ATTACHED BELOW

FLORIDA GAS TRANSMISSION
P.O. Box 1188
Houston, TX 77251-1188

No. 1000000285

11/10/2000



FLORIDA PUBLIC UTILITIES CO
PO Box 3395
WEST PALM BEACH FL 33402-3395

*****\$22,074.50

NOT VALID AFTER 1 YEAR

J. Maushon

AUTHORIZED SIGNATURE

PAY TO THE
ORDER OF

CITIBANK

Twenty two thousand seventy four and 50/100 Dollars

THE FACE OF THIS DOCUMENT HAS A BLUE BACKGROUND ON WHITE PAPER • THE BACK CONTAINS AN ARTIFICIAL WATERMARK - HOLD AT AN ANGLE TO VIEW

REDACTED



Florida Public Utilities Company
 P.O. BOX 3395
 WEST PALM BEACH, FL 33402-3395

Invoice No: **SR00110436**
 Customer No: 205877-01
 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: December 6, 2000
 Payment Terms: Due December 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:						
11/00	5430	6489	Pooling/Zone 1 CS#7	36,000	4.4800	161,280.00
11/00	5430	7995	Pooling/Zone 1 CS#8	19,140	4.4800	85,747.20
11/00	5430	7995	Pooling/Zone 2 CS#8	70,860	4.4950	318,515.70
11/00	B2B1500	716	Pooling/Zone 3 CS#11	31,500	4.4500	140,175.00
Invoice Totals				157,500		705,717.90



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

Page 1

A Duke Energy and Mobil Company
 10777 Westheimer, Suite 650
 Houston, Texas 77042

REDACTED

Gas Sales Invoice



Invoice Number 1763
Invoice Date 12/05/2000
Contract # 157115
Delivery Month Nov 2000
Due Date 12/25/2000
Remit: US S WIRE
BP ENERGY COMPANY
WIRE TRANSFER ACCT CHASE MANHATTAN
BANK, NY - ACCT NO [REDACTED]
ABA# 021000021
NEW YORK, NY 10081-8000

BP Energy Company
Tax ID 36-3421804
Attention Amell Willis
FLORIDA PUBLIC UTILITIES
PO BOX 3395
WEST PALM BEACH, FL 33402-3395

Fax # (561) 838-1713

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 Nov 2000

Calculations are based on nominated quantities

Meter Station	MMBTU	Unit Price	Amount Due US \$
CS #8 ZACHARY (0026412)	211,493	5.1598	1,091,223.78
airway-Amoco (Yellowhammer) (94406)	63,000	4.4625	281,137.50
Total Amount Due	274,493		1,372,361.28

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

For BP use only: 141876 01

REDACTED



Trading Partner		
Florida Public Utilities Company	Invoice#	IMB00900005
ATTN: Christopher M. Snyder	Invoice Date:	11/16/00
P.O. Box 3395	Production Month	Oct-00
West Palm Beach, FL 33402-3395		
FAX: 561-838-1713		

Item	Volume	Price	Amount
Oct 2000 Imbalance Bookout	1.960	55.290	\$10,368.40

Total Due \$10,368.40

Payment Due Upon Receipt
*Questions regarding invoices may be directed to Edward Hanson at
 352-331-1654 x116*

By Wire:
 Infinite Energy/AEM
 SunTrust Bank North Central Florida
 Gainesville, FL
 ABA 063100727
 Account XXXXXXXXXX

By Check:
 Infinite Energy/AEM
 P.O. Box 917215
 Orlando, FL 32891-7215

7001 SW 24th Avenue II Gainesville, FL 32607
 Ph: 352.331.1654 II Fax: 352.331.7588

REDACTED