

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
 OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
 ESTIMATED FOR THE PERIOD OF: JANUARY 2001 THROUGH DECEMBER 2001

	CURRENT MONTH:		FEBRUARY		PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline)	15,998	17,517	1,521	8.69	39,941	36,651	(3,290)	(8.90)
2 NO NOTICE SERVICE	7,104	7,104	0	0.01	16,798	16,798	0	0.00
3 SWING SERVICE	0	0	3,560	0.00	0	0	(5,040)	0.00
4 COMMODITY (Other)	2,602,650	4,758,950	2,154,300	45.29	8,238,964	10,054,320	1,815,356	18.06
5 DEMAND	456,709	436,955	(19,754)	(4.52)	962,351	943,667	(18,684)	(1.98)
6 OTHER	0	3,560	3,560	100.00	12,500	7,460	(5,040)	(67.56)
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)	3,082,458	5,222,086	2,139,628	40.97	9,270,553	11,058,696	1,788,343	16.17
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	14,471	3,128	(11,343)	(362.63)	30,263	7,541	(22,722)	(301.31)
14 TOTAL THERM SALES	4,138,767	4,024,139	(114,628)	(2.85)	9,114,335	8,432,988	(681,347)	(8.08)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	4,111,850	4,746,510	634,660	13.37	9,998,020	9,946,790	(51,230)	(0.52)
16 NO NOTICE SERVICE	1,204,000	1,204,000	0	0.00	2,847,000	2,847,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	4,111,850	4,746,510	634,660	13.37	9,998,020	9,946,790	(51,230)	(0.52)
19 DEMAND	7,778,400	6,658,400	(1,120,000)	(16.82)	14,747,200	15,270,200	523,000	3.42
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)	4,111,850	4,746,510	634,660	13.37	9,998,020	9,946,790	(51,230)	(0.52)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	17,155	8,550	(8,605)	(100.64)	35,875	17,910	(17,965)	(100.31)
27 TOTAL THERM SALES (24-26 Estimated Only)	5,612,235	4,737,960	(874,275)	(18.45)	12,542,614	9,928,880	(2,613,734)	(26.32)
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.389	0.369	(0.020)	(5.42)	0.399	0.368	(0.031)	(8.42)
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)	63.296	100.220	36.924	36.84	82.406	101.061	18.675	18.48
32 DEMAND (5/112)	5.872	6.562	0.690	10.52	6.526	6.100	(0.346)	(5.00)
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)	74.985	110.019	35.034	31.86	92.724	111.181	18.457	16.60
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)	84.354	36.585	(47.769)	(130.57)	84.357	42.105	(42.252)	(100.35)
40 TOTAL COST OF THERM SOLD (11/27)	54.924	110.218	55.294	50.17	73.912	111.381	37.469	33.64
41 TRUE-UP (E-2)	0.069	0.069	0.000	0.00	0.069	0.069	0.000	0.00
42 TOTAL COST OF GAS (40+41)	54.993	110.287	55.294	50.14	73.981	111.450	37.469	33.62
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)	55.26961	110.84174	55.572	50.14	74.35312	112.01059	37.657	33.62
45 PGA FACTOR ROUNDED TO NEAREST .001	55.270	110.842	55.572	50.14	74.353	112.011	37.658	33.62

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COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: JANUARY 2001 THROUGH DECEMBER 2001

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	15,996	17,517	1,521	8.69	39,941	36,851	(3,290)	(8.98)
2 NO NOTICE SERVICE	7,104	7,104	0	0.01	18,798	16,798	0	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	2,602,650	4,756,950	2,154,300	45.29	8,238,994	10,054,320	1,815,355	18.66
5 DEMAND	456,709	438,955	(10,754)	(4.52)	962,351	943,667	(18,684)	(1.98)
6 OTHER	0	3,560	3,560	100.00	12,500	7,460	(5,040)	(67.56)
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)	3,082,458	5,222,086	2,139,628	40.97	9,270,553	11,058,896	1,788,343	16.17
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	14,471	3,128	(11,343)	(382.63)	30,283	7541	(22,722)	(301.31)
14 TOTAL THERM SALES	4,138,787	4,024,139	(114,628)	(2.85)	9,114,335	8432988	(681,347)	(8.08)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	4,111,850	4,746,510	634,660	13.37	9,998,020	9,946,790	(51,230)	(0.52)
16 NO NOTICE SERVICE	1,204,000	1,204,000	0	0.00	2,847,000	2,847,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	4,111,850	4,746,510	634,660	13.37	9,998,020	9,946,790	(51,230)	(0.52)
19 DEMAND	7,778,400	6,658,400	(1,120,000)	(18.82)	14,747,200	15,270,200	523,000	3.42
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)	4,111,850	4,746,510	634,660	13.37	9,998,020	9,946,790	(51,230)	(0.52)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	17,155	8,550	(8,605)	(100.64)	35,875	17,910	(17,965)	(100.31)
27 TOTAL THERM SALES (24-26 Estimated Only)	5,612,235	4,737,960	(874,275)	(18.45)	12,542,614	9,928,880	(2,613,734)	(26.32)
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.389	0.369	(0.020)	(5.42)	0.399	0.368	(0.031)	(8.42)
29 NO NOTICE SERVICE (2/18)	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)	63.296	100.220	36.924	38.84	82.408	101.021	18.675	18.48
32 DEMAND (5/19)	5.872	6.562	0.690	10.52	6.526	6.180	(0.346)	(5.60)
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)	74.965	110.019	35.054	31.89	92.724	111.181	18.457	16.60
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)	84.354	36.505	(47,849)	(130.57)	84.357	42.105	(42,252)	(100.35)
40 TOTAL COST OF THERM SOLD (11/27)	54.924	110.214	55.294	50.17	73.912	111.381	37.469	33.64
41 TRUE-UP (E-2)	0.069	0.069	0.000	0.00	0.069	0.069	0.000	0.00
42 TOTAL COST OF GAS (40+41)	54.993	110.287	55.294	50.14	73.981	111.450	37.469	33.62
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)	55.26961	110.84174	55.572	50.14	74.35312	112.01059	37.657	33.62
45 PGA FACTOR ROUNDED TO NEAREST .001	55.270	110.842	55.572	50.14	74.353	112.011	37.658	33.62

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: JANUARY 2001 THROUGH DECEMBER 2001**

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	15,986	17,517	1,521	8.89	39,941	36,651	(3,290)	(8.98)
2 NO NOTICE SERVICE	7,104	7,104	0	0.01	18,798	16,798	0	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	2,602,650	4,756,950	2,154,300	45.29	8,236,964	10,054,320	1,815,356	18.06
5 DEMAND	456,709	438,855	(19,754)	(4.52)	962,351	943,667	(18,684)	(1.98)
6 OTHER	0	3,560	3,560	100.00	12,500	7,460	(5,040)	(67.56)
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
8 DEMAND	0	0	1	10.52	0	0	(0)	(5.60)
12 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	(1,228,553)	(1,228,553)	100.00	0	(2,690,057)	(2,690,057)	100.00
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+12)	3,082,458	3,993,533	911,075	22.81	9,270,553	8,368,839	(901,714)	(10.77)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	14,471	3,128	(11,343)	(362.83)	30,263	7,541	(22,722)	(301.31)
14 TOTAL THERM SALES	4,138,767	4,028,139	(114,628)	(2.85)	9,114,335	8,432,988	(681,347)	(8.08)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	4,111,850	4,746,510	634,660	13.37	9,998,020	9,946,790	(51,230)	(0.52)
16 NO NOTICE SERVICE	1,204,000	1,204,000	0	0.00	2,847,000	2,847,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	4,111,850	4,746,510	634,660	13.37	9,998,020	9,946,790	(51,230)	(0.52)
19 DEMAND	7,778,400	6,658,400	(1,120,000)	(16.82)	14,747,200	15,270,200	523,000	3.42
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)	4,111,850	4,746,510	634,660	13.37	9,998,020	9,946,790	(51,230)	(0.52)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	17,155	8,550	(8,605)	(100.64)	35,875	17,910	(17,965)	(100.31)
27 TOTAL THERM SALES (24-26 Estimated Only)	5,812,235	4,737,960	(874,275)	(18.45)	12,542,814	9,928,880	(2,613,734)	(26.32)
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/16)	0.389	0.369	(0.020)	(5.42)	0.399	0.388	(0.031)	(8.42)
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)	63.296	100.226	36.924	38.84	82.406	101.061	18.675	18.48
32 DEMAND (5/112)	5.872	6.582	0.890	10.52	6.526	6.180	(0.346)	(5.60)
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)	74.965	84.138	9.171	10.50	92.724	84.138	(8.588)	(10.21)
38 NET UNBILLED (12/25)	0.000	0.000	(0.000)	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/28)	84.354	38.585	(47.769)	(130.57)	84.357	42.105	(42.252)	(100.35)
40 TOTAL COST OF THERM SOLD (11/27)	54.924	84.288	29.364	34.84	73.912	84.288	10.376	12.31
41 TRUE-UP (E-2)	0.069	0.069	0.000	0.00	0.069	0.069	0.000	0.00
42 TOTAL COST OF GAS (40+41)	54.993	84.357	29.364	34.81	73.981	84.357	10.376	12.30
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)	55.26961	84.78132	29.512	34.81	74.35312	84.78132	10.428	12.30
45 PGA FACTOR ROUNDED TO NEAREST .001	55.270	84.781	29.511	34.81	74.353	84.781	10.428	12.30

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY			
PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION SCHEDULE A-1 SUPPORTING DETAIL			
FOR THE PERIOD OF: CURRENT MONTH:		JANUARY 2001 THROUGH DECEMBER 2001 FEBRUARY 2001	
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	3,881,800	14,902.83	0.384
2 No Notice Commodity Adjustment - System Supply	(7,950)	(37.76)	0.475
3 Commodity Pipeline - Scheduled FTS - End Users	0	0.00	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	238,000	1,130.50	0.475
5 Commodity Pipeline - Scheduled PTS - End Users	0	0.00	0.000
6 Commodity Pipeline - GRI Adjustment	0	0.00	0.000
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	4,111,850	15,995.57	0.389
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	3,873,850	2,452,293.44	63.304
18 Commodity Other - Scheduled FTS - OSSS	238,000	150,356.38	63.175
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	0.00	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)	4,111,850	2,602,649.82	63.296
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	7,540,400	456,708.96	6.057
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	238,000	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	7,778,400	456,708.96	5.872
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 Loan Origination Fees	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 2001 THROUGH DECEMBER 2001
CURRENT MONTH: FEBRUARY 2001

Line No.	Vendor	Invoice, Credit, Check, or Identifying Number	Filing Page Number(s)	Invoice Amount	Classification Breakdown					
					Commodity (Pipeline)	No Notice Service	Swing Service	Commodity (Other)	Demand	Other
1	FGT	40311	10-12	237,590.84	0.00	7,103.60	0.00	0.00	230,487.24	0.00
2	FGT	40301	13	226,221.72	0.00	0.00	0.00	0.00	226,221.72	0.00
3	FGT	40542	14-15	9,689.81	9,689.81	0.00	0.00	0.00	0.00	0.00
4	FGT	40533	16-17	6,343.52	6,343.52	0.00	0.00	0.00	0.00	0.00
5	FGT	40541	18	(37.76)	(37.76)	0.00	0.00	0.00	0.00	0.00
6			19		0.00	0.00	0.00		0.00	0.00
7			20		0.00	0.00	0.00		0.00	0.00
8										
9										
10										
11										
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14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
TOTAL				3,082,457.95	15,995.57	7,103.60	0.00	2,602,649.82	456,708.96	0.00

FOR THE PERIOD OF: JANUARY 2001 THROUGH DECEMBER 2001

	CURRENT MONTH:		FEBRUARY		PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
TRUE-UP CALCULATION									
1 PURCHASED GAS COST (Sch. A-1 Line 4)	2,602,650	4,756,950	(2,154,300)	(45.29)	8,238,964	10,054,320	(1,815,356)	(18.06)	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	479,808	(763,417)	1,243,225	(162.85)	1,031,589	(1,685,481)	2,717,070	(161.20)	
3 TOTAL	3,082,458	3,993,533	(911,075)	(22.81)	9,270,553	8,368,839	901,714	10.77	
4 FUEL REVENUES (NET OF REVENUE TAX)	4,138,767	4,024,139	114,628	2.85	9,114,335	8,432,988	681,347	8.08	
5 TRUE-UP (COLLECTED) OR REFUNDED	(2,774)	(2,774)	0	0.00	(5,548)	(5,548)	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	4,135,993	4,021,365	114,628	2.85	9,108,787	8,427,440	681,347	8.08	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	1,053,535	27,832	1,025,703	3,685.34	(161,766)	58,601	(220,367)	(376.05)	
8 INTEREST PROVISION-THIS PERIOD (2) (2)	(9,465)	0	(9,465)	0.00	(19,680)	0	(19,680)	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	(2,651,049)	923,450	(3,574,499)	(387.08)	(1,428,307)	889,907	(2,318,214)	(260.50)	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	2,774	2,774	0	0.00	5,548	5,548	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)	(1,604,205)	954,056	(2,558,261)	(268.15)	(1,604,205)	954,056	(2,558,261)	(268.15)	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(2,651,049)	923,450	(3,574,499)	(387.08)	* 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)	(1,594,740)	954,056	(2,548,796)	(267.15)					
14 TOTAL (12+13)	(4,245,789)	1,877,506	(6,123,295)	(326.14)					
15 AVERAGE (50% OF 14)	(2,122,894)	938,753	(3,061,647)	(326.14)					
16 INTEREST RATE - FIRST DAY OF MONTH	5.55%	0.0000%	---	---					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.15%	0.0000%	---	---					
18 TOTAL (16+17)	10.7000%	0.0000%	---	---					
19 AVERAGE (50% OF 18)	5.3500%	0.0000%	---	---					
20 MONTHLY AVERAGE (19/12 Months)	0.446%	0.000%	---	---					
21 INTEREST PROVISION (15x20)	(9,465)	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. 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.

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

SCHEDULE A-3

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

JANUARY 2001 THROUGH DECEMBER 2001
FEBRUARY

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-01	DUKE	SYS SUPPLY	N/A	1,807,970	264,500	2,072,470	2,144,774	N/A	N/A	INCL. IN COST	103.4887839
2	Jan-01	BP	SYS SUPPLY	N/A	3,813,700	0	3,813,700	3,681,944	N/A	N/A	INCL. IN COST	96.54519233
3	Jan-01	TECO	SYS SUPPLY	N/A	0	0	0	(95,703)	N/A	N/A	INCL. IN COST	N/A
4	Jan-01	PENSCO	SYS SUPPLY	N/A	0	0	0	(5,404)	N/A	N/A	INCL. IN COST	N/A
5	Jan-01	CFG	SYS SUPPLY	N/A	0	0	0	(35,446)	N/A	N/A	INCL. IN COST	N/A
6	Jan-01	FGT	SYS SUPPLY	N/A	0	0	0	(53,859)	N/A	N/A	INCL. IN COST	N/A
7	Jan-01	FGT	SYS SUPPLY	N/A	0	0	0	8	N/A	N/A	INCL. IN COST	N/A
8	Feb-01	DUKE	SYS SUPPLY	N/A	1,669,490	238,000	1,907,490	1,210,545	N/A	N/A	INCL. IN COST	63.46271802
9	Feb-01	BP	SYS SUPPLY	N/A	2,204,360	0	2,204,360	1,392,105	N/A	N/A	INCL. IN COST	63.15234354
TOTAL					9,495,520	502,500	9,998,020	8,238,964.00	0	0	0	82.41

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FOR THE PERIOD: JANUARY 2001 THROUGH DECEMBER 2001
 MONTH: FEBRUARY 2001

	PRODUCER/ SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1	DUKE ENERGY	7995	2,350	2,295	58,200	47,350	\$5.1750	\$6.2295
2	DUKE ENERGY	7995	1,350	1,295	34,200	27,350	\$5.1750	\$6.2295
3	DUKE ENERGY	7995	1,000	995	25,000	24,750	\$5.1750	\$6.2295
4	BP	7995	70	70	2,000	1,955	\$5.1750	\$6.2295
5	BP	7995	70	70	2,000	1,955	\$5.1750	\$6.2295
6	BP	7995	70	70	2,000	1,955	\$5.1750	\$6.2295
7	BP	7995	70	70	2,000	1,955	\$5.1750	\$6.2295
8	BP	7995	70	70	2,000	1,955	\$5.1750	\$6.2295
9	BP	7995	70	70	2,000	1,955	\$5.1750	\$6.2295
10	BP	7995	107	105	3,000	2,933	\$5.1750	\$6.2295
11	BP	7995	268	262	7,500	7,332	\$5.1750	\$6.2295
12	BP	7995	80	87	2,500	2,444	\$5.1750	\$6.2295
13	BP	7995	4,200	4,105	117,800	114,968	\$5.1750	\$6.2295
14	BP	7995	107	105	2,932	2,926	\$5.1750	\$6.2295
15	BP	7995	2,000	1,937	58,400	47,536	\$5.1750	\$6.2295
16	DUKE ENERGY	7995	1,000	995	25,000	24,750	\$5.1750	\$6.2295
17								
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42								
43								
	TOTAL		15,051	14,717	421,492	412,040		
					WEIGHTED AVERAGE		\$6.1748	\$6.3165

NOTES: GROSS AMOUNT MMBTU/D AND NET AMOUNT MMBTU/D DO NOT REFLECT THE TOTAL AMOUNT WHICH FLOWED ON ANY GIVEN DAY. FLOW PER DAY IS REPRESENTED BY THE DAILY AVERAGE OF MONTHLY GROSS MMBTU AND MONTHLY NET MMBTU. CITYGATE PRICES ARE GROSSED UP ONLY FOR FGT'S FUEL RETENTION.

FOR THE PERIOD OF: JANUARY 2001 THROUGH DECEMBER 2001

		CURRENT MONTH:		FEBRUARY		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	1,349,240	1,286,280	(62,960)	(4.89)	3,025,567	2,663,080	(362,487)	(13.61)
OUTDOOR LIGHTING	(21)	0	70	70	100.00	34	140	106	75.71
RESIDENTIAL	(31)	1,324,897	1,231,950	(92,947)	(7.54)	3,162,077	2,607,550	(554,527)	(21.27)
LARGE VOLUME	(51)	1,944,120	2,105,650	161,560	7.67	3,905,902	4,419,550	513,648	11.62
FIRM TRANSPORT	(91)	338,637	82,880	(255,757)	(308.59)	711,038	165,760	(545,278)	(100.00)
TOTAL FIRM		4,956,894	4,706,860	(250,034)	(5.31)	10,804,618	9,856,080	(948,538)	(9.62)
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	110,972	113,900	3,008	2.64	235,688	238,560	2,872	1.20
INTERRUPTIBLE TRANSPORT	(92)	284,363	82,520	(201,843)	(244.60)	708,617	164,050	(544,567)	(331.95)
LARGE VOLUME INTERRUPTIBLE	(93)	22,005	1,824,000	1,801,995	98.79	66,690	3,648,000	3,581,310	98.17
OFF SYSTEM SALES SERVICE	(95)	238,000	0	(238,000)	0.00	727,000	0	(727,000)	0.00
TOTAL INTERRUPTIBLE		655,340	2,020,500	1,365,160	67.57	1,737,995	4,050,610	2,312,615	57.09
TOTAL THERM SALES		5,612,234	6,727,360	1,115,126	16.58	12,542,613	13,906,690	1,364,077	9.81
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
GENERAL SERVICE	(11)	2,931	3,029	98	3.24	2,936	3,033	97	3.20
OUTDOOR LIGHTING	(21)	2	2	0	0.00	2	2	0	0.00
RESIDENTIAL	(31)	36,894	36,747	(147)	(0.40)	36,953	36,680	(273)	(0.74)
LARGE VOLUME	(51)	978	899	(79)	(8.79)	971	899	(72)	(8.01)
FIRM TRANSPORT	(91)	9	8	(1)	(12.50)	9	8	(1)	0.00
TOTAL FIRM		40,814	40,685	(129)	(0.32)	40,871	40,622	(249)	(0.61)
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
INTERRUPTIBLE	(61)	7	6	(1)	(16.67)	7	6	(1)	(16.67)
INTERRUPTIBLE TRANSPORT	(92)	7	8	1	12.50	8	8	0	0.00
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		16	15	(1)	(6.67)	17	15	(2)	(13.33)
TOTAL CUSTOMERS		40,830	40,700	(130)	(0.32)	40,888	40,637	(251)	(0.62)
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	460	425	(35)	(8.24)	1,031	878	(153)	(17.43)
OUTDOOR LIGHTING	(21)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
RESIDENTIAL	(31)	36	34	(2)	(5.88)	86	71	(15)	(21.13)
LARGE VOLUME	(51)	1,988	2,342	354	15.12	4,023	4,916	893	18.17
FIRM TRANSPORT	(91)	37,626	10,360	(27,266)	(263.19)	79,004	20,720	(58,284)	(100.00)
INTERRUPTIBLE	(61)	15,853	18,997	3,144	16.55	33,670	39,760	6,090	15.32
INTERRUPTIBLE TRANSPORT	(92)	40,623	10,315	(30,308)	(293.82)	88,577	20,506	(68,071)	(331.96)
LARGE VOLUME INTERRUPTIBLE	(93)	22,005	1,824,000	1,801,995	98.79	0	3,648,000	3,648,000	100.00
OFF SYSTEM SALES SERVICE	(95)	238,000	0	(238,000)	0.00	727,000	0	(727,000)	0.00

ACTUAL FOR THE PERIOD OF: JANUARY 2001 THROUGH DECEMBER 2001

	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> ÷ <u>CCF PURCHASED</u> = AVERAGE BTU CONTENT	1.0447	1.0602	#DIV/0!	#DIV/0!	#DIV/0!	#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	1.06	1.07	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> ÷ <u>CCF PURCHASED</u> = AVERAGE BTU CONTENT	1.0447	1.0602	#DIV/0!	#DIV/0!	#DIV/0!	#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	1.08	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!



Florida Gas Transmission Company
An Enron/EI Paso Energy Affiliate

Invoice

Stmnt D/T: 02/28/2001 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

401 SOUTH DIXIE HIGHWAY
WEST PALM BEACH FL 33401

Invoice Date: February 28, 2001
Net Due Date: March 10, 2001
Invoice Identifier: 40311
Invoice Total Amount: \$237,590.84

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: 02/01/2001 Contact Name: James Cramer
Svc Code: FT Svc Req ID: 006924427 Prev Inv ID: End Date: 02/28/2001 Contact Phone:(713) 853-6879

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates				Quantity	Amount Due	Repl P'ty ID	Repl Rel Cd
				Base	Surc	Disc	Net				
		RD1		0.3687	0.0030		0.3717	482,048	179,177.24		
		RD1		0.3687			0.3687	280,000	103,236.00		
		RDM		0.0590			0.0590	120,400	7,103.60		
		RD1		0.1850			0.1850	-10,800	-3,108.00	788494961	RC2
		RD1		0.1850			0.1850	-14,000	-8,238.00	788494961	RC2
		RD1		0.1850			0.1850	-33,600	-6,216.00	788494961	RC2
		RD1		0.1850			0.1850	-30,800	-5,698.00	788494961	RC2
		RD1		0.1860			0.1860	-11,200	-2,083.20	197177678	RC2
		RD1		0.1860			0.1860	-5,600	-1,041.60	197177678	RC2
		RD1		0.1860			0.1860	-14,000	-2,604.00	197177678	RC2
		RD1		0.1860			0.1860	-11,200	-2,083.20	197177678	RC2
		RD1		0.1860			0.1860	-5,600	-1,041.60	197177678	RC2
		RD1		0.1860			0.1860	-8,400	-1,562.40	197177678	RC2
		RD1		0.1860			0.1860	-44,800	-8,332.80	197177678	RC2

10

REDACTED



Florida Gas Transmission Company
An Enron/EI Paso Energy Affiliate

Invoice

Stmt D/T: 02/28/2001 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

401 SOUTH DIXIE HIGHWAY
WEST PALM BEACH FL 33401

Invoice Date: February 28, 2001
Net Due Date: March 10, 2001
Invoice Identifier: 40311
Invoice Total Amount: \$237,590.84

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: 02/01/2001 Contact Name: James Cramer
Svc Code: FT Svc Req ID: 006924427 Prev Inv ID: End Date: 02/28/2001 Contact Phone: (713) 853-6879

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates			Net	Quantity	Amount Due	Repl Pty ID	Repl Rel Cd
				Base	Surc	Disc					
TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5872 AT POI 62992		RD1		0.1860			0.1860	-25,200	-4,687.20	197177678	RC2
TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5767 AT POI 16103		RD1		0.1850			0.1850	-2,800	-518.00	788494961	RC2
TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5767 AT POI 16104		RD1		0.1850			0.1850	-8,400	-1,554.00	788494961	RC2
TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5767 AT POI 16105		RD1		0.1850			0.1850	-5,600	-1,036.00	788494961	RC2
TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5767 AT POI 16106		RD1		0.1850			0.1850	-5,600	-1,036.00	788494961	RC2
TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5767 AT POI 16108		RD1		0.1850			0.1850	-2,800	-518.00	788494961	RC2
TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5767 AT POI 16109		RD1		0.1850			0.1850	-2,800	-518.00	788494961	RC2

REDACTED



Stmnt D/T: 02/28/2001 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

401 SOUTH DIXIE HIGHWAY
WEST PALM BEACH FL 33401

Invoice Date: February 28, 2001

Net Due Date: March 10, 2001

Invoice Identifier: 40311

Invoice Total Amount: \$237,590.84

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: 02/01/2001 Contact Name: James Cramer
Svc Code: FT Svc Req ID: 006924427 Prev Inv ID: End Date: 02/28/2001 Contact Phone: (713) 853-6879

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Base	Surc	Disc	Net	Quantity	Amount Due	Repl Pty ID	Repl Rel Cd	
Total for Contract 5009:									602,448	\$237,590.84		

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

Accounting Adjustment Method: RES = Restatement
REV = Revision

Charge Type Code: RD1 = Reservation/Demand D1
RDM = Reservation Deliverability - Market

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	3674.67	241265.51
1999	0.0076	3132.46	240723.30
2000	0.0066	2530.02	240120.86
2001	0.003	361.20	237952.04
0	0	0.00	0.00

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

REDACTED



Invoice

Strat D/T: 02/28/2001 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

401 SOUTH DIXIE HIGHWAY
WEST PALM BEACH FL 33401

Invoice Date: February 28, 2001
Net Due Date: March 10, 2001
Invoice Identifier: 40301
Invoice Total Amount: \$226,221.72

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: 3624 Svc Req: FLORIDA PUBLIC Acct No: 4084 4000002517 Beg Date: 02/01/2001 Contact Name: James Cramer
Svc Code: FT Svc Req ID: 006924427 Prev Inv ID: End Date: 02/28/2001 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	Net				
		RD1		0.7618	0.0030		0.7648	295,792	226,221.72		
Total for Contract 3624:								295,792	\$226,221.72		

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

Accounting Adjustment Method: RES = Restatement
REV = Revision

Charge Type Code: RD1 = Reservation/Demand D1

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	1626.85	227648.57
1999	0.0076	1360.64	227582.36
2000	0.0066	1064.85	227286.57
2001	0.003	0.00	226221.72
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/El Paso Energy Affiliate

Invoice

Stmt D/T: 03/10/2001 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

401 SOUTH DIXIE HIGHWAY
WEST PALM BEACH FL 33401

Invoice Date: March 10, 2001
Net Due Date: March 20, 2001
Invoice Identifier: 40542
Invoice Total Amount: \$9,689.81

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: 02/01/2001 Contact Name: James Cramer
Svc Code: FT Svc Req ID: 006924427 Prev Inv ID: End Date: 02/28/2001 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				
	3154 FPU-RIVIERA BEACH	COT		0.0312	0.0163		19,300	916.75		
	28645 FPU-WEST PALM BEACH	COT		0.0312	0.0163		17,364	824.79		
	3158 FPU-WEST PALM BEACH	COT		0.0312	0.0163		25,800	1,225.50		
	28456 FPU-LAKE WORTH SOUTH	COT		0.0312	0.0163		20,000	950.00		
	3161 FPU-LAKE WORTH	COT		0.0312	0.0163		19,100	907.25		
	3163 FPU-BOYNTON BEACH	COT		0.0312	0.0163		11,200	532.00		
	3165 FPU-BOCA RATON	COT		0.0312	0.0163		33,696	1,600.56		
	3262 FPU-SANFORD	COT		0.0312	0.0163		15,488	735.68		
	3261 FPU-SANFORD WEST	COT		0.0312	0.0163		7,188	341.43		
	3277 FPU-DELAND	COT		0.0312	0.0163		3,360	159.60		
	3214 FARMLAND INDUSTRIES	COT		0.0312	0.0163		23,800	1,130.50		
	217831 FLORIDA PUBLIC	COT		0.0312	0.0163		7,700	365.75		

REDACTED



Florida Gas Transmission Company
An Enron/El Paso Energy Affiliate

Invoice

Stmt D/T: 03/10/2001 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

401 SOUTH DIXIE HIGHWAY
WEST PALM BEACH FL 33401

Invoice Date: March 10, 2001
Net Due Date: March 20, 2001
Invoice Identifier: 40542
Invoice Total Amount: \$9,689.81

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: 02/01/2001 Contact Name: James Cramer
Svc Code: FT Svc Req ID: 006924427 Prev Inv ID: End Date: 02/28/2001 Contact Phone: (713) 853-6879

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Base	Surc	Rates Disc	Net	Quantity	Amount Repl Due	Repl Rel Cd	
Total for Contract 5009:									203,996	\$9,689.81	

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

Accounting Adjustment Method: RES = Restatement
REV = Revision

Charge Type Code: COT = Transportation 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	367.18	10056.99
1999	0.0075	101.99	9791.80
2000	0.0072	40.79	9730.60
2001	0.007	0.00	9689.81
0	0	0.00	0.00

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

REDACTED

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Florida Gas Transmission Company
An Enron/El Paso Energy Affiliate

Invoice

Stmt D/T: 03/10/2001 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

401 SOUTH DIXIE HIGHWAY
WEST PALM BEACH FL 33401

Invoice Date: March 10, 2001
Net Due Date: March 20, 2001
Invoice Identifier: 40533
Invoice Total Amount: \$6,343.52

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: 02/01/2001 Contact Name: James Cramer
Svc Code: FT Svc Req ID: 006924427 Prev Inv ID: End Date: 02/28/2001 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				
	3154 FPU-RIVIERA BEACH	COT		0.0142	0.0163		22,400	683.20		
	28645 FPU-WEST PALM BEACH	COT		0.0142	0.0163		8,120	247.66		
	3158 FPU-WEST PALM BEACH	COT		0.0142	0.0163		33,600	1,024.80		
	28456 FPU-LAKE WORTH SOUTH	COT		0.0142	0.0163		5,600	170.80		
	3161 FPU-LAKE WORTH	COT		0.0142	0.0163		16,800	512.40		
	3163 FPU-BOYNTON BEACH	COT		0.0142	0.0163		16,800	512.40		
	3165 FPU-BOCA RATON	COT		0.0142	0.0163		28,000	854.00		
	3262 FPU-SANFORD	COT		0.0142	0.0163		28,812	878.77		
	3261 FPU-SANFORD WEST	COT		0.0142	0.0163		17,612	537.17		
	3277 FPU-DELAND	COT		0.0142	0.0163		19,040	580.72		
	217831 FLORIDA PUBLIC	COT		0.0142	0.0163		11,200	341.60		

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REDACTED



Florida Gas Transmission Company
An Enron/EI Paso Energy Affiliate

Invoice

Print D/T: 03/10/2001 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

401 SOUTH DIXIE HIGHWAY
WEST PALM BEACH FL 33401

Invoice Date: March 10, 2001
Net Due Date: March 20, 2001
Invoice Identifier: 40533
Invoice Total Amount: \$6,343.52

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: 02/01/2001 Contact Name: James Cramer
Svc Code: FT Svc Req ID: 006924427 Prev Inv ID: End Date: 02/28/2001 Contact Phone: (713) 853-6879

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Base	Surc	Disc	Net	Quantity	Amount Due	Repl ID	Repl Rel Cd	
Total for Contract 3624:									207,984	\$6,343.52		

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

Accounting Adjustment Method: RES = Restatement
REV = Revision

Charge Type Code: COT = Transportation 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	374.38	6717.90
1999	0.0075	104.00	6447.52
2000	0.0072	41.60	6385.12
2001	0.007	0.01	6343.53
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/El Paso Energy Affiliate

Invoice

Stmnt D/T: 03/10/2001 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

401 SOUTH DIXIE HIGHWAY
WEST PALM BEACH FL 33401

Invoice Date: March 10, 2001
Net Due Date: March 20, 2001
Invoice Identifier: 40541
Invoice Total Amount: \$37.76

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: 02/01/2001 Contact Name: Heidi Massin
Svc Code: OB Svc Req ID: 006924427 Prev Inv ID: End Date: 02/28/2001 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				
NO NOTICE		COT		0.0312	0.0163		-795	-37.76		

Total for Contract 5002: -795 -37.76

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

Accounting Adjustment Method: RES = Restatement
REV = Revision

Charge Type Code: COT = Transportation Commodity

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

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	-37.76
1999	0.0075	0.00	-37.76
2000	0.0072	0.00	-37.76
2001	0.007	0.00	-37.76
0	0	0.00	0.00

REDACTED

Gas Sales Invoice



BP Energy Company
 P.O. Box 1336213
 Florida Public Utilities
 P.O. Box 13362
 Fort Lauderdale, FL 33324
 FAX (561) 636-1713

Invoice Number 6008
 Invoice Date 03/06/2001
 Contract # 157113
 Delivery Month Feb 2001
 Due Date 03/25/2001
 BANK OF AMERICA
 BP ENERGY COMPANY
 WIRE TRANSFER ACCT IN USE MANHATTAN
 BANK NY ACCT NO 910 2-646097
 ABA# 021000021
 NEW YORK, NY 10061-3000

If you have any questions, please contact Meloncon. Try at (301) 386-4285 or send a facsimile to (281) 366-5313.
 Please include BP's invoice number on all remittances.

Calculations are based on non-rated quantities.

	MMBTU	Unit Price	Amount Due US \$
CS #8 ZACHARY (0026412)	147,092	6.1796	908,964.82
Fairway-Amoco (Yellowhammer) (94406)	78,400	6.1625	483,140.00
Total Amount Due	225,492		1,392,104.82

If you have any questions, please contact Meloncon. Try at (301) 386-4285 or send a facsimile to (281) 366-5313

For BP use only: 141375 01



Mobil

Florida Public Utilities Company
P.O. BOX 3395
WEST PALM BEACH, FL 33407-3395

Invoice No: SF01020482
Customer No: 267877-01
Customer Fax: (351) 836-1713

Payment by wire transfer
DUKE ENERGY TRADING AND MARKETING, L.L.C.
CHASE MANHATTAN BANK
NEW YORK, NY
ABA # 021000021
Account # 9102771269

Invoice Date: March 6, 2001
Payment Terms: Due March 25, 2001
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 Non-deliveries.

Product	Transport	Sales Point	Delivery Point	MMBTU Volume	Price	Amount Due	
FLORIDA GAS TRANSMISSION COMPANY:							
01	5430	ZONE 1	6489	Pooling Zone 1 CS #7	68.600	6.0900	417,774.00
01	5430	ZONE 1	7995	Pooling Zone 2 CS #8	88.700	6.2550	553,691.00
01	5430	ZONE 1	25078	Pooling Zone 2 CS #8	1.700	6.1500	10,455.00
Invoice Totals				199.000		\$1,210,545.00	

When you are by track, please contact the following office:
When you are by phone, please call the following office:
or mail to the address shown on the letterhead.

Please refer to this invoice with your payment.
Any questions about this invoice, please contact Suzanne McEntire at telephone (713) 975-4228.