

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

030003-GU

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	20,955	12,047	8,908	73.94	159,972	141,737	18,235	12.87
2 NO NOTICE SERVICE	7,865	7,865	0	0.00	53,915	53,662	253	0.47
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	3,604,349	2,376,985	1,227,364	51.64	17,947,026	18,548,409	(601,383)	(3.24)
5 DEMAND	508,992	526,257	(17,265)	(3.28)	4,131,610	4,444,693	(313,083)	(7.04)
6 OTHER	0	0	0	0.00	0	0	0	0.00
<b>LESS END-USE CONTRACT</b>								
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)	4,142,161	2,923,154	1,219,007	41.70	22,292,523	23,188,501	(895,978)	(3.86)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	12,801	4,777	8,024	167.97	56,411	39,052	17,359	44.45
14 TOTAL THERM SALES	3,188,559	2,917,023	271,536	9.31	20,861,819	20,624,799	237,020	1.15
<b>THERMS PURCHASED</b>								
15 COMMODITY (Pipeline)	5,234,690	4,144,440	1,090,250	26.31	44,902,230	43,496,210	1,406,020	3.23
16 NO NOTICE SERVICE	1,333,000	1,333,000	0	0.00	9,138,000	9,095,000	43,000	0.47
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	5,234,690	4,144,440	1,090,250	26.31	44,547,410	43,496,210	1,051,200	2.42
19 DEMAND	8,624,840	7,061,800	1,563,040	22.13	61,663,906	64,192,670	(2,528,764)	(3.94)
20 OTHER	0	0	0	0.00	0	0	0	0.00
<b>LESS END-USE CONTRACT</b>								
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)	5,234,690	4,144,440	1,090,250	26.31	44,547,410	43,496,210	1,051,200	2.42
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	18,279	7,460	10,819	145.03	109,288	78,290	30,998	39.59
27 TOTAL THERM SALES (24-26 Estimated Only)	5,469,449	4,136,980	1,332,469	32.21	72,505,924	43,417,920	29,088,004	67.00
<b>CENTS PER THERM</b>								
28 COMMODITY (Pipeline) (1/15)	0.400	0.291	0.109	37.46	0.356	0.326	0.030	9.20
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)	68.855	57.354	11.501	20.05	40.287	42.644	(2.357)	(5.53)
32 DEMAND (5/112)	5.901	7.452	(1.551)	(20.81)	6.700	6.924	(0.224)	(3.24)
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
<b>LESS END-USE CONTRACT</b>								
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)	79.129	70.532	8.597	12.19	50.042	53.312	(3.270)	(6.13)
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)	70.031	64.035	5.996	9.36	51.617	49.881	1.736	3.48
40 TOTAL COST OF THERM SOLD (11/27)	75.733	70.659	5.074	7.18	30.746	53.408	(22.662)	(42.43)
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)	75.578	70.504	5.074	7.20	30.591	53.253	(22.662)	(42.56)
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)	75.95816	70.85864	5.100	7.20	30.74487	53.52086	(22.776)	(42.56)
45 PGA FACTOR ROUNDED TO NEAREST .001	75.958	70.859	5.099	7.20	30.745	53.521	(22.776)	(42.56)

APR 2.24.03  
**CONFIDENTIAL**

010003-GU

DOCUMENT NUMBER-DATE  
04075 APR-25  
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

COST OF GAS PURCHASED	CURRENT MONTH:		DECEMBER		PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	20,955	12,047	8,908	73.94	159,972	141,737	18,235	12.87
2 NO NOTICE SERVICE	7,865	7,865	0	0.00	53,915	53,662	253	0.47
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	3,604,349	2,376,985	1,227,364	51.64	17,947,026	18,548,409	(601,383)	(3.24)
5 DEMAND	508,992	526,257	(17,265)	(3.28)	4,131,610	4,444,693	(313,083)	(7.04)
6 OTHER	0	0	0	0.00	0	0	0	0.00
<b>LESS END-USE CONTRACT</b>								
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)	4,142,161	2,923,154	1,219,007	41.70	22,292,523	23,188,501	(895,978)	(3.86)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	12,801	4,777	8,024	167.97	56,411	39052	17,359	44.45
14 TOTAL THERM SALES	3,188,559	2,917,023	271,536	9.31	20,861,819	20624799	237,020	1.15
<b>THERMS PURCHASED</b>								
15 COMMODITY (Pipeline)	5,234,690	4,144,440	1,090,250	26.31	44,902,230	43,496,210	1,406,020	3.23
16 NO NOTICE SERVICE	1,333,000	1,333,000	0	0.00	9,138,000	9,095,000	43,000	0.47
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	5,234,690	4,144,440	1,090,250	26.31	44,547,410	43,496,210	1,051,200	2.42
19 DEMAND	8,624,840	7,061,800	1,563,040	22.13	61,663,906	64,192,670	(2,528,764)	(3.94)
20 OTHER	0	0	0	0.00	0	0	0	0.00
<b>LESS END-USE CONTRACT</b>								
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)	5,234,690	4,144,440	1,090,250	26.31	44,547,410	43,496,210	1,051,200	2.42
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	18,279	7,460	10,819	145.03	109,288	78,290	30,998	39.59
27 TOTAL THERM SALES (24-26 Estimated Only)	5,469,449	4,136,980	1,332,469	32.21	72,505,924	43,417,920	29,088,004	67.00
<b>CENTS PER THERM</b>								
28 COMMODITY (Pipeline) (1/15)	0.400	0.291	0.109	37.46	0.356	0.326	0.030	9.20
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)	68.855	57.354	11.501	20.05	40.287	42.644	(2.357)	(5.53)
32 DEMAND (5/19)	5.901	7.452	(1.551)	(20.81)	6.700	6.924	(0.224)	(3.24)
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
<b>LESS END-USE CONTRACT</b>								
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)	79.129	70.532	8.597	12.19	50.042	53.312	(3.270)	(6.13)
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)	70.031	64.035	5.996	9.36	51.617	49.881	1.736	3.48
40 TOTAL COST OF THERM SOLD (11/27)	75.733	70.659	5.074	7.18	30.746	53.408	(22.662)	(42.43)
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)	75.578	70.504	5.074	7.20	30.591	53.253	(22.662)	(42.56)
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)	75.95816	70.85864	5.100	7.20	30.74487	53.52086	(22.776)	(42.56)
45 PGA FACTOR ROUNDED TO NEAREST .001	75.958	70.859	5.099	7.20	30.745	53.521	(22.776)	(42.56)

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:		DECEMBER		PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	20,955	12,047	8,908	73.94	159,972	141,737	18,235	12.87
2 NO NOTICE SERVICE	7,865	7,865	0	0.00	53,915	53,662	253	0.47
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	3,604,349	2,376,985	1,227,364	51.64	17,947,026	18,548,409	(601,383)	(3.24)
5 DEMAND	508,992	526,257	(17,265)	(3.28)	4,131,610	4,444,693	(313,083)	(7.04)
6 OTHER	0	0	0	0.00	0	0	0	0.00
<b>LESS END-USE CONTRACT</b>								
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
8 DEMAND	0	0	(2)	(20.81)	0	0	(0)	(3.24)
12 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)		(19,527)	19,527	(100.00)	0	(3,013,491)	3,013,491	(100.00)
11 TOTAL COST (1+2+3+4+5+6+10):(7+8+12)	4,142,161	2,903,627	1,238,534	42.65	22,292,523	20,175,010	2,117,513	10.50
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	12,801	4,777	8,024	167.97	56,411	39,052	17,359	44.45
14 TOTAL THERM SALES	3,188,559	2,917,023	271,536	9.31	20,861,819	20,624,799	237,020	1.15
<b>THERMS PURCHASED</b>								
15 COMMODITY (Pipeline)	5,234,690	4,144,440	1,090,250	26.31	44,902,230	43,496,210	1,406,020	3.23
16 NO NOTICE SERVICE	1,333,000	1,333,000	0	0.00	9,138,000	9,095,000	43,000	0.47
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	5,234,690	4,144,440	1,090,250	26.31	44,547,410	43,496,210	1,051,200	2.42
19 DEMAND	8,624,840	7,061,800	1,563,040	22.13	61,663,906	64,192,670	(2,528,764)	(3.94)
20 OTHER	0	0	0	0.00	0	0	0	0.00
<b>LESS END-USE CONTRACT</b>								
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)	5,234,690	4,144,440	1,090,250	26.31	44,547,410	43,496,210	1,051,200	2.42
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	18,279	7,460	0	0.00	109,288	78,290	0	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	5,469,449	4,136,980	1,332,469	32.21	72,505,924	43,417,920	29,088,004	67.00
<b>CENTS PER THERM</b>								
28 COMMODITY (Pipeline) (1/15)	0.400	0.291	0.109	37.46	0.356	0.326	0.030	9.20
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)	68.855	57.354	11.501	20.05	40.287	42.644	(2.357)	(5.53)
32 DEMAND (5/112)	5.901	7.452	(1.551)	(20.81)	6.700	6.924	(0.224)	(3.24)
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
<b>LESS END-USE CONTRACT</b>								
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)	79.129	70.061	9.068	12.94	50.042	46.383	3.659	7.89
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)	70.031	64.035	5.996	9.36	51.617	49.881	1.736	3.48
40 TOTAL COST OF THERM SOLD (11/27)	75.733	70.187	5.546	7.90	30.746	46.467	(15.721)	(33.83)
41 TRUE-UP (E-2) (0.155)	(0.155)	(0.155)	(0.155)	(0.155)	(0.155)	(0.155)	(0.155)	(0.155)
42 TOTAL COST OF GAS (40+41)	75.578	70.032	5.546	7.92	30.591	46.312	(15.721)	(33.95)
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)	75.95816	70.38426	0.000	0.00	30.74487	46.54495	0.000	0.00
45 PGA FACTOR ROUNDED TO NEAREST .001	75.958	70.384	5.574	7.92	30.745	46.545	(15.800)	(33.95)

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:		DECEMBER 2000	
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	5,063,400	20,138.15	0.398
2 No Notice Commodity Adjustment - System Supply	(53,210)	(253.81)	0.477
3 Commodity Pipeline - Scheduled FTS - End Users	0	0.00	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	224,500	1,070.87	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)	5,234,690	20,955.21	0.400
<b>SWING SERVICE</b>			
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
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS - System Supply	5,010,190	3,451,353.40	68.887
18 Commodity Other - Scheduled FTS - OSSS	224,500	152,995.35	68.149
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)	5,234,690	3,604,348.75	68.855
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement to System Supply	8,400,340	508,992.17	6.059
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	224,500	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	8,624,840	508,992.17	5.901
<b>OTHER</b>			
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

FOR THE PERIOD OF: JANUARY 2000 THROUGH DECEMBER 2000

	CURRENT MONTH:		DECEMBER		PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
<b>TRUE-UP CALCULATION</b>									
1 PURCHASED GAS COST (Sch. A-1 Line 4)	3,604,349	2,376,985	(1,227,364)	(51.64)	17,947,026	18,548,409	601,383	3.24	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	537,812	526,642	(11,170)	(2.12)	4,345,497	1,626,601	(2,718,896)	(167.15)	
3 TOTAL	4,142,161	2,903,627	(1,238,534)	(42.65)	22,292,523	20,175,010	(2,117,513)	(10.50)	
4 FUEL REVENUES (NET OF REVENUE TAX)	3,188,559	2,917,023	(271,536)	(9.31)	20,861,819	20,624,799	(237,020)	(1.15)	
5 TRUE-UP (COLLECTED) OR REFUNDED	5,625	5,625	0	0.00	67,456	67,456	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	3,194,184	2,922,648	(271,536)	(9.29)	20,929,275	20,692,255	(237,020)	(1.15)	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(947,977)	19,021	966,998	5,083.84	(1,363,248)	517,245	1,880,493	363.56	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	(5,185)	0	5,185	0.00	2,097	0	(2,097)	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	(469,520)	998,131	1,467,651	147.04	300	561,738	561,438	99.95	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(5,625)	(5,625)	0	0.00	(67,456)	(67,456)	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)	(1,428,307)	1,011,527	2,439,834	241.20	(1,428,307)	1,011,527	2,439,834	241.20	
<b>INTEREST PROVISION</b>									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(469,520)	998,131	1,467,651	147.04	* 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)	(1,423,122)	1,011,527	2,434,649	240.69					
14 TOTAL (12+13)	(1,892,642)	2,009,658	3,902,300	194.18					
15 AVERAGE (50% OF 14)	(946,321)	1,004,829	1,951,150	194.18					
16 INTEREST RATE - FIRST DAY OF MONTH	6.65%	0.0000%	---	---					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	6.50%	0.0000%	---	---					
18 TOTAL (16+17)	13.1500%	0.0000%	---	---					
19 AVERAGE (50% OF 18)	6.5750%	0.0000%	---	---					
20 MONTHLY AVERAGE (19/12 Months)	0.548%	0.000%	---	---					
21 INTEREST PROVISION (15x20)	(5,185)	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.

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

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	Jan-00	DUKE	SYS SUPPLY	N/A	1699780	225500	1925280	504,742	N/A	N/A	INCL. IN COST	26.21655032
2	Jan-00	DUKE	SYS SUPPLY	N/A	471660	0	471660	125,048	N/A	N/A	INCL. IN COST	26.5123182
3	Jan-00	AMOCO	SYS SUPPLY	N/A	2110330	0	2110330	505,683	N/A	N/A	INCL. IN COST	23.9622713
4	Jan-00	AMOCO	SYS SUPPLY	N/A	471440	0	471440	118,451	N/A	N/A	INCL. IN COST	25.1253606
5	Jan-00	CENT FL GAS	SYS SUPPLY	N/A	0	0	0	(16,491)	N/A	N/A	INCL. IN COST	N/A
6	Jan-00	FGT	SYS SUPPLY	N/A	0	0	0	(36,224)	N/A	N/A	INCL. IN COST	N/A
7	Feb-00	DUKE	SYS SUPPLY	N/A	1791560	240500	2032060	526,842	N/A	N/A	INCL. IN COST	25.92649823
8	Feb-00	DUKE	SYS SUPPLY	N/A	315250	0	315250	87,508	N/A	N/A	INCL. IN COST	27.75828707
9	Feb-00	AMOCO	SYS SUPPLY	N/A	1931510	0	1931510	517,853	N/A	N/A	INCL. IN COST	26.81078534
10	Feb-00	AMOCO	SYS SUPPLY	N/A	515420	0	515420	145,567	N/A	N/A	INCL. IN COST	28.24240425
11	Feb-00	CENT FL GAS	SYS SUPPLY	N/A	0	0	0	(47,522)	N/A	N/A	INCL. IN COST	N/A
12	Feb-00	FGT	SYS SUPPLY	N/A	0	0	0	(25,572)	N/A	N/A	INCL. IN COST	N/A
13	Feb-00	FGT	SYS SUPPLY	N/A	0	0	0	155	N/A	N/A	INCL. IN COST	N/A
14	Mar-00	DUKE	SYS SUPPLY	N/A	1824590	180250	2004840	562,898	N/A	N/A	INCL. IN COST	28.07695377
15	Mar-00	AMOCO	SYS SUPPLY	N/A	1668400	0	1668400	446,778	N/A	N/A	INCL. IN COST	26.77883002
16	Mar-00	AMOCO	SYS SUPPLY	N/A	436500	0	436500	116,662	N/A	N/A	INCL. IN COST	26.72668958
17	Mar-00	AMOCO	SYS SUPPLY	N/A	130950	0	130950	37,538	N/A	N/A	INCL. IN COST	28.66590302
18	Mar-00	FPL	SYS SUPPLY	N/A	0	0	0	(125,548)	N/A	N/A	INCL. IN COST	N/A
19	Mar-00	FGT	SYS SUPPLY	N/A	0	0	0	17,748	N/A	N/A	INCL. IN COST	N/A
20	Apr-00	DUKE	SYS SUPPLY	N/A	1250320	279,840	1530160	472,043	N/A	N/A	INCL. IN COST	30.84925759
21	Apr-00	AMOCO	SYS SUPPLY	N/A	1594770	0	1594770	471,281	N/A	N/A	INCL. IN COST	29.55165949
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	51.25378676
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	41.6674214
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	1,553,590	115,000	1,668,590	730,422	N/A	N/A	INCL. IN COST	46.56591400
47	Oct-00	BP	SYS SUPPLY	N/A	1,964,000	0	1,964,000	1,037,998	N/A	N/A	INCL. IN COST	52.84967010
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	2,462,670	35,374,310	12,171,595.25	0	0	0	34.71

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  
DECEMBER

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
55	Dec-00	DUKE	SYS SUPPLY	N/A	1842910	224500	2067410	2,301,101	N/A	N/A	INCL. IN COST	111.3035634
56	Dec-00	BP	SYS SUPPLY	N/A	3167280	0	3167280	1,303,248	N/A	N/A	INCL. IN COST	41.14723043
<b>TOTAL</b>					41,731,800	2,815,610	44,547,410	17,947,026	0	0	0	40.29

## FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
 FOR THE PERIOD: JANUARY 2000 THROUGH DECEMBER 2000  
 MONTH: DECEMBER 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 ENERGY	9488	2,450	2,395	75,950	74,245	\$8.0000	\$8.1378
2	DUKE ENERGY	9488	3,150	3,070	97,650	95,449	\$5.1350	\$5.1742
3	BP	7995	4,200	4,106	130,200	127,283	\$8.0425	\$8.1510
4	BP	7995	48	47	1,500	1,488	\$8.2950	\$8.4410
5	BP	7995	145	142	4,500	4,398	\$8.5700	\$8.7224
6	BP	7995	113	110	3,600	3,421	\$7.4850	\$7.6578
7	BP	7995	177	173	5,500	5,376	\$8.0660	\$8.2610
8	BP	7995	48	47	1,500	1,488	\$8.9150	\$8.8148
9	BP	7995	177	173	5,500	5,376	\$8.9650	\$9.1718
10	BP	7995	323	315	10,000	9,775	\$9.1500	\$9.3606
11	BP	7995	323	315	10,000	9,775	\$9.3200	\$9.5345
12	BP	7995	161	158	5,000	4,888	\$9.4500	\$9.6685
13	BP	7995	32	32	1,000	978	\$9.5950	\$9.8108
14	BP	7995	903	883	28,000	27,372	\$9.8250	\$10.0504
15	BP	7995	161	158	5,000	4,888	\$9.9650	\$10.1933
16	BP	7995	32	32	1,000	978	\$10.1650	\$10.3937
17	BP	7995	129	126	4,000	3,912	\$10.5350	\$10.7720
18	BP	7995	161	158	5,000	4,888	\$10.5750	\$10.8173
19	BP	7995	97	95	3,000	2,933	\$10.8000	\$11.0467
20	BP	157738	2,800	2,737	88,800	84,847	\$5.9825	\$6.0997
21	BP	241390	323	315	10,000	9,775	\$9.2300	\$9.4425
22	BP	241390	97	95	3,000	2,933	\$9.5600	\$9.7784
23	DUKE ENERGY	255278	1,400	1,369	43,400	42,439	\$5.9500	\$6.0847
24								
25								
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42								
43								
<b>TOTAL</b>		17,450	17,060	541,000	528,861			
<b>WEIGHTED AVERAGE</b>						\$6.6624	\$6.8153	

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.



ACTUAL FOR THE PERIOD OF: JANUARY 2000 THROUGH DECEMBER 2000

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>WEST PALM BEACH:</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	1.0403	1.0562	1.0380	1.0360	1.0357	1.0368	1.0395	1.0416	1.0416	1.0350	1.0407	1.0424
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	1.05
<b>SANFORD &amp; DELAND:</b>												
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	1.0395	1.0404	1.0411
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	1.06



**Florida Gas Transmission Company**  
An Enron/EI Paso Energy Affiliate

**Invoice**

Stmt D/T: 12/31/2000 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  
  
401 SOUTH DIXIE HIGHWAY  
WEST PALM BEACH FL 33401

Invoice Date: December 31, 2000  
Net Due Date: January 10, 2001  
Invoice Identifier: 39350  
Invoice Total Amount: \$265,218.16

Please reference this invoice on your remittance and wire to:  
Payee: FLORIDA GAS TRANSMISSION  
Payee Duns: 006924518  
EFT Addr: Nations Bank; Dallas TX  
Account # 3750354511  
ABA # 111000012

Bill Pty Duns: 006924427

Svc Req K: 5009 Svc Req: FLORIDA PUBLIC Acct No: 4084 4000002517 Beg Date: 12/01/2000 Contact Name: James Cramer  
Svc Code: FT Svc Req ID: 006924427 Prev Inv ID: End Date: 12/31/2000 Contact Phone: (713) 853-6879

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates			Quantity	Amount Due	Repl Due	Repl ID	Repl Rel Cd
				Base	Surc	Disc					
		RD1		0.3687	0.0066		535,000	200,785.50			
		RD1		0.3687			308,696	113,816.22			
		RDM		0.0590			133,300	7,864.70			
		RD1		0.1850			-18,600	-3,441.00	788494961		RC2
		RD1		0.1850			-49,600	-9,176.00	788494961		RC2
		RD1		0.1850			-37,200	-6,882.00	788494961		RC2
		RD1		0.1850			-34,100	-6,308.50	788494961		RC2
		RD1		0.1860			-12,400	-2,306.40	197177678		RC2
		RD1		0.1860			-6,200	-1,153.20	197177678		RC2
		RD1		0.1860			-15,500	-2,833.00	197177678		RC2
		RD1		0.1860			-12,400	-2,306.40	197177678		RC2
		RD1		0.1860			-6,200	-1,153.20	197177678		RC2
		RD1		0.1860			-9,300	-1,729.80	197177678		RC2
		RD1		0.1860			-49,600	-9,225.60	197177678		RC2

10



**Florida Gas Transmission Company**  
An Enron/El Paso Energy Affiliate

**Invoice**

Stmt D/T: 12/31/2000 12:00:00  
Remit to Party: Florida Gas Transmission Company  
P.O. Box 1186  
Houston, TX 77251-1188

Billable Party: FLORIDA PUBLIC UTILITIES  
ATTN: SNYDER CHRIS  
  
401 SOUTH DIXIE HIGHWAY  
WEST PALM BEACH FL 33401

Invoice Date: December 31, 2000  
Net Due Date: January 10, 2001  
Invoice Identifier: 39350  
Invoice Total Amount: \$265,218.16

Please reference this invoice on your remittance and wire to:  
Payee: FLORIDA GAS TRANSMISSION  
Payee Duns: 006924518  
EFT Addr: Nations Bank; Dallas TX  
Account # 3750354511  
ABA # 111000012

Bill Pty Duns: 006924427

Svc Req K: 5009 Svc Req: FLORIDA PUBLIC Acct No: 4084 4000002517 Beg Date: 12/01/2000 Contact Name: James Cramer  
Svc Code: FT Svc Req ID: 006924427 Prev Inv ID: End Date: 12/31/2000 Contact Phone: (713) 853-6879

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates			Quantity	Amount Repl Due	Pty ID	Repl Rel Cd
				Base	Surc	Disc				
		RD1		0.1860			-27,900	-5,189.40	197177678	RC2
TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5872 AT POI 62992										
		RD1		0.1850			-29,696	-5,403.76	788494961	RC2
TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5767 AT POI 16106										

Total for Contract 5009: 668,300 \$265,218.16

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

Accounting Adjustment Method: RES = Restatement  
REV = Revision

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

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	0.0085	2149.55	267367.71
1999	0.0076	1548.08	266766.24
2000	0.0066	879.78	266097.94
0	0	0.00	0.00
0	0	0.00	0.00



**Florida Gas Transmission Company**  
An Enron/EI Paso Energy Affiliate

**Invoice**

Stmnt D/T: 12/31/2000 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  
  
401 SOUTH DIXIE HIGHWAY  
WEST PALM BEACH FL 33401

Invoice Date: December 31, 2000  
Net Due Date: January 10, 2001  
Invoice Identifier: 39340  
Invoice Total Amount: \$251,638.71

Please reference this invoice on your remittance and wire to:  
Payee: FLORIDA GAS TRANSMISSION  
Payee Duns: 006924518  
EFT Addr: Nations Bank; Dallas TX  
Account # 3750354511  
ABA # 111000012

Bill Pty Duns: 006924427

Svc Req K: 3624      Svc Req: FLORIDA PUBLIC      Acct No: 4084 4000002517      Beg Date: 12/01/2000      Contact Name: James Cramer  
Svc Code: FT      Svc Req ID: 006924427      Prev Inv ID:      End Date: 12/31/2000      Contact Phone: (713) 853-6879

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates				Quantity	Amount Repl		Repl Ref Cd
				Base	Surc	Disc	Net		Due	Pty ID	
		RD1		0.7618	0.0066		0.7684	327,484	251,638.71		
Total for Contract 3624:								327,484	\$251,638.71		

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

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	0.0085	622.22	252260.93
1999	0.0076	327.49	251966.20
2000	0.0066	0.00	251638.71
0	0	0.00	0.00
0	0	0.00	0.00

12



**Florida Gas Transmission Company**  
An Enron/El Paso Energy Affiliate

**Invoice**

Stmt D/T: 01/10/2001 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: January 10, 2001

Net Due Date: January 20, 2001

Invoice Identifier: 39561

Invoice Total Amount: \$13,959.70

Please reference this invoice on your remittance and wire to:

Payee: FLORIDA GAS TRANSMISSION  
Payee Duns: 006924518  
EFT Addr: Nations Bank; Dallas TX  
Account # 3750354511  
ABA # 111000012

Bill Pty Duns: 006924427

Svc Req K: 5009      Svc Req: FLORIDA PUBLIC      Acct No: 4084 4000002517      Beg Date: 12/01/2000      Contact Name: James Cramer  
Svc Code: FT      Svc Req ID: 006924427      Prev Inv ID:      End Date: 12/31/2000      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				
	3154 FPU-RIVIERA BEACH	COT		0.0312	0.0165		0.0477	22,900	1,092.33	
	28645 FPU-WEST PALM BEACH	COT		0.0312	0.0165		0.0477	26,134	1,246.59	
	3158 FPU-WEST PALM BEACH	COT		0.0312	0.0165		0.0477	36,500	1,741.05	
	28456 FPU-LAKE WORTH SOUTH	COT		0.0312	0.0165		0.0477	33,600	1,602.72	
	3161 FPU-LAKE WORTH	COT		0.0312	0.0165		0.0477	19,600	934.92	
	3163 FPU-BOYNTON BEACH	COT		0.0312	0.0165		0.0477	18,900	901.53	
	3165 FPU-BOCA RATON	COT		0.0312	0.0165		0.0477	39,000	1,860.30	
	3262 FPU-SANFORD	COT		0.0312	0.0165		0.0477	28,301	1,349.96	
	3261 FPU-SANFORD WEST	COT		0.0312	0.0165		0.0477	15,475	738.16	
	3277 FPU-DELAND	COT		0.0312	0.0165		0.0477	13,270	632.98	
	3214 FARMLAND INDUSTRIES	COT		0.0312	0.0165		0.0477	22,450	1,070.87	
	217831 FLORIDA PUBLIC	COT		0.0312	0.0165		0.0477	16,526	788.29	

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**Florida Gas Transmission Company**  
An Enron/El Paso Energy Affiliate

**Invoice**

Stmt D/T: 01/10/2001 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: January 10, 2001  
Net Due Date: January 20, 2001  
Invoice Identifier: 39561  
Invoice Total Amount: \$13,959.70

Please reference this invoice on your remittance and wire to:  
Payee: FLORIDA GAS TRANSMISSION  
Payee Duns: 006924518  
EFT Addr: Nations Bank; Dallas TX  
Account # 3750354511  
ABA # 111000012

Bill Pty Duns: 006924427

Svc Req K: 5009      Svc Req: FLORIDA PUBLIC      Acct No: 4084 4000002517      Beg Date: 12/01/2000      Contact Name: James Cramer  
Svc Code: FT      Svc Req ID: 006924427      Prev Inv ID:      End Date: 12/31/2000      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				
Total for Contract 5009:								292,656	\$13,959.70		

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	468.25	14427.95
1999	0.0075	87.80	14047.50
2000	0.0072	0.00	13959.70
2001	0.0072	0.00	13959.70
0	0	0.00	0.00

14



**Florida Gas Transmission Company**  
An Enron/EI Paso Energy Affiliate

**Invoice**

Stmt D/T: 01/10/2001 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: January 10, 2001

Net Due Date: January 20, 2001

Invoice Identifier: 39551

Invoice Total Amount: \$7,249.32

Please reference this invoice on your remittance and wire to:  
Payee: FLORIDA GAS TRANSMISSION  
Payee Duns: 006924518  
EFT Addr: Nations Bank; Dallas TX  
Account # 3750354511  
ABA # 111000012

Bill Pty Duns: 006924427

Svc Req K: 3624      Svc Req: FLORIDA PUBLIC      Acct No: 4084 4000002517      Beg Date: 12/01/2000      Contact Name: James Cramer  
Svc Code: FT      Svc Req ID: 006924427      Prev Inv ID:      End Date: 12/31/2000      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				
	3154 FPU-RIVIERA BEACH	COT		0.0142	0.0165		24,800	761.36		
	28645 FPU-WEST PALM BEACH	COT		0.0142	0.0165		9,556	293.37		
	3158 FPU-WEST PALM BEACH	COT		0.0142	0.0165		37,600	1,154.32		
	28456 FPU-LAKE WORTH SOUTH	COT		0.0142	0.0165		7,800	239.46		
	3161 FPU-LAKE WORTH	COT		0.0142	0.0165		18,600	571.02		
	3163 FPU-BOYNTON BEACH	COT		0.0142	0.0165		18,600	571.02		
	3165 FPU-BOCA RATON	COT		0.0142	0.0165		31,900	979.33		
	3262 FPU-SANFORD	COT		0.0142	0.0165		31,899	979.30		
	3261 FPU-SANFORD WEST	COT		0.0142	0.0165		20,125	617.84		
	3277 FPU-DELAND	COT		0.0142	0.0165		21,480	659.44		
	217831 FLORIDA PUBLIC	COT		0.0142	0.0165		13,774	422.86		

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**Florida Gas Transmission Company**  
An Enron/El Paso Energy Affiliate

**Invoice**

Stmt D/T: 01/10/2001 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: January 10, 2001

Net Due Date: January 20, 2001

Invoice Identifier: 39551

Invoice Total Amount: \$7,249.32

Please reference this invoice on your remittance and wire to:

Payee: FLORIDA GAS TRANSMISSION

Payee Duns: 006924518

EFT Addr: Nations Bank; Dallas TX

Account # 3750354511

ABA # 111000012

Bill Pty Duns: 006924427

Svc Req K: 3624      Svc Req: FLORIDA PUBLIC      Acct No: 4084 4000002517      Beg Date: 12/01/2000      Contact Name: James Cramer  
Svc Code: FT      Svc Req ID: 006924427      Prev Inv ID:      End Date: 12/31/2000      Contact Phone: (713) 853-6879

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Base	Surc	Rates Disc	Net	Quantity	Amount Repl Due	Pty ID	Repl Rel Cd
Total for Contract 3624:									236,134	\$7,249.32	

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

Accounting Adjustment Method: RES = Restatement  
REV = Revision

Charge Type Code: COT = Transportaion 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	377.82	7627.14
1999	0.0075	70.85	7320.17
2000	0.0072	0.00	7249.32
2001	0.0072	0.00	7249.32
0	0	0.00	0.00





**Florida Gas Transmission Company**  
An Enron/EI Paso Energy Affiliate

**Invoice**

Stmt D/T: 01/10/2001 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: January 10, 2001

Net Due Date: January 20, 2001

Invoice Identifier: 39560

Invoice Total Amount: -\$253.81

Please reference this invoice on your remittance and wire to:  
Payee: FLORIDA GAS TRANSMISSION  
Payee Duns: 006924518  
EFT Addr: Nations Bank; Dallas TX  
Account # 3750354511  
ABA # 111000012

Bill Pty Duns: 006924427

Svc Req K: 5002      Svc Req: FLORIDA PUBLIC      Acct No: 4084 4000002517      Beg Date: 12/01/2000      Contact Name: Heidi Massin  
Svc Code: OB      Svc Req ID: 006924427      Prev Inv ID:      End Date: 12/31/2000      Contact Phone: (713) 853-6879

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates			Net	Quantity	Amount	Repl Due Pty ID	Repl Rel Cd
				Base	Surc	Disc					
NO NOTICE		COT		0.0312	0.0165		0.0477	-5.321	-253.81		

Total for Contract 5002: -5,321 -\$253.81

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

Accounting Adjustment Method: RES = Restatement  
REV = Revision

Charge Type Code: COT = Transportaion 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	-253.81
1999	0.0075	0.00	-253.81
2000	0.0072	0.00	-253.81
2001	0.0072	0.00	-253.81
0	0	0.00	0.00

17

Gas Sales Invoice



BP Energy Company  
 100121 / 100120  
 WORKY, ATTN: SALES  
 FLORIDA PUBLIC UTILITIES  
 PO BOX 3193  
 WEST PALM BEACH, FL 33411

Invoice Number 2781  
 Invoice Date 1/03/01  
 Contract # 157115  
 Delivery Month Dec 2000  
 Gas Day 01/25/01  
 Unit MMBTU  
 BP ENERGY COMPANY  
 WIRE TRANSFER ACC: CHASE MANHATTAN  
 BANK NO: 02500000000000000000  
 BRACH NO: 00000000000000000000  
 NEW YORK, NY 10001-3000

Tax # (NY) 838-0172

remitting an amount different than the total amount billed, please note changes on this invoice and fax to the  
 address shown below, including appropriate documentation.  
 The address is the BP's invoice address for all transactions.

Actual Gas Delivered during Dec 2000

Calculations are based on restricted quantities

Water Station	MMBTU	Unit Price	Amount Due US \$
AGT - DESTIN TO LUCEDALE ( 994400 )	13,000	9.3142	121,085.00 <i>120,980.00</i>
TS #8 ZACHARY ( 0025412 )	224,200	7.4156	1,662,575.00 <i>1,662,576.00</i>
Fairway-Amoco (Yellowhammer) ( 94408 )	88,800	5.8625	517,545.00
<b>Total Amount Due</b>	<b>324,000</b>		<b>2,301,205.00</b>

Per Pricing:

100121 / 100120	Tier 1	5,000 MMBTU @	9.9650 US \$
	Tier 2	5,000 MMBTU @	10.8000 US \$
	Whf Avg	0,000 MMBTU @	10.276 US \$

*2,301,101.00*

If you have any questions, please contact Maincor, Troy at (281) 366-4785 or send a facsimile to (281) 366-5313

For BP use only: 14187 - 01



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

Invoice No: 4860265105  
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 No: 102771267

Invoice Date: January 8, 2001  
Payment Terms: Due January 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 Nom deliveries

Contract	Sales Point	Description	MMBtu Volume	Price	Amount Due
FLORIDA GAS TRANSMISSION COMPANY:					
0000 5430 - ZONE 1	5489	Pooling\Zone 1 CS #7	75,950	6.0000	455,700.00
0000 5430 - ZONE 1	7995	Pooling\Zone 2 CS # 8	97,650	6.0350	589,317.75
0000 B2B1500	716	Pooling\Zone 3 CS #11	43,700	5.9500	259,205.00
Invoice Total:			217,300		\$1,303,247.95

When paying by check, send remittance information with payment.  
When paying by wire transfer, please fax remittance information to the address of Accounts Receivable (713) 260-8581  
or mail to the address shown on this letterhead.  
Please refer to this invoice with your payment.  
For any questions about this invoice, please contact Sandra Lund Jensen at telephone (713) 260-8913.