

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

SCHEDULE A-1

| COST OF GAS PURCHASED | CURRENT MONTH: APRIL | | | | PERIOD TO DATE | | | |
|--|----------------------|-------------------|-------------|----------|----------------|-------------------|-------------|----------|
| | ACTUAL | ORIGINAL ESTIMATE | DIFFERENCE | | ACTUAL | ORIGINAL ESTIMATE | DIFFERENCE | |
| | | | AMOUNT | % | | | AMOUNT | % |
| 1 COMMODITY (Pipeline) | 9,046 | 14,838 | 5,792 | 39.03 | 66,931 | 69,736 | 2,805 | 4.02 |
| 2 NO NOTICE SERVICE | 4,425 | 4,425 | 0 | 0.00 | 27,624 | 27,625 | 1 | 0.00 |
| 3 SWING SERVICE | 0 | 0 | 13,022 | 0.00 | 0 | 0 | 12,948 | 0.00 |
| 4 COMMODITY (Other) | 2,052,621 | 3,484,894 | 1,432,273 | 41.10 | 12,568,285 | 18,231,062 | 5,662,777 | 31.06 |
| 5 DEMAND | 478,201 | 479,866 | 1,665 | 0.35 | 1,939,529 | 1,884,365 | (55,164) | (2.93) |
| 6 OTHER | (9,828) | 3,194 | 13,022 | 407.70 | 1,466 | 14,414 | 12,948 | 89.83 |
| 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) | 2,534,465 | 3,987,217 | 1,452,752 | 36.44 | 14,603,834 | 20,227,202 | 5,623,368 | 27.80 |
| 12 NET UNBILLED | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 |
| 13 COMPANY USE | 17,375 | 2,936 | (14,439) | (491.79) | 57,090 | 13,893 | (43,197) | (310.93) |
| 14 TOTAL THERM SALES | 2,850,169 | 3,609,975 | 759,806 | 21.05 | 15,618,288 | 16,293,628 | 675,340 | 4.14 |
| THERMS PURCHASED | | | | | | | | |
| 15 COMMODITY (Pipeline) | 3,795,760 | 4,258,000 | 462,240 | 10.86 | 18,405,410 | 19,218,490 | 813,080 | 4.23 |
| 16 NO NOTICE SERVICE | 750,000 | 750,000 | 0 | 0.00 | 4,682,000 | 4,682,000 | 0 | 0.00 |
| 17 SWING SERVICE | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 |
| 18 COMMODITY (Other) | 3,795,760 | 4,258,000 | 462,240 | 10.86 | 18,412,240 | 19,218,490 | 806,250 | 4.20 |
| 19 DEMAND | 4,734,000 | 4,734,000 | 0 | 0.00 | 26,543,000 | 26,136,000 | (407,000) | (1.56) |
| 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) | 3,795,760 | 4,258,000 | 462,240 | 10.86 | 18,412,240 | 19,218,490 | 806,250 | 4.20 |
| 25 NET UNBILLED | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 |
| 26 COMPANY USE | 17,375 | 7,660 | (9,715) | (126.83) | 64,456 | 34,590 | (29,866) | (86.34) |
| 27 TOTAL THERM SALES (24-26 Estimated Only) | 5,998,129 | 4,250,340 | (1,747,789) | (41.12) | 23,956,339 | 19,183,900 | (4,772,439) | (24.88) |
| CENTS PER THERM | | | | | | | | |
| 28 COMMODITY (Pipeline) (1/15) | 0.238 | 0.348 | 0.110 | 31.61 | 0.364 | 0.363 | (0.001) | (0.28) |
| 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) | 54.077 | 81.843 | 27.766 | 33.93 | 68.260 | 94.862 | 26.602 | 28.04 |
| 32 DEMAND (5/112) | 10.101 | 10.137 | 0.036 | 0.36 | 7.307 | 7.210 | (0.097) | (1.35) |
| 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) | 66.771 | 93.641 | 26.870 | 28.69 | 79.316 | 105.249 | 25.933 | 24.64 |
| 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) | 100.000 | 38.329 | (61.671) | (60.90) | 88.572 | 40.165 | (48.407) | (120.52) |
| 40 TOTAL COST OF THERM SOLD (11/27) | 42.254 | 93.809 | 51.555 | 54.96 | 60.960 | 105.438 | 44.478 | 42.18 |
| 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) | 42.323 | 93.878 | 51.555 | 54.92 | 61.029 | 105.507 | 44.478 | 42.16 |
| 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) | 42.53588 | 94.35021 | 51.814 | 54.92 | 61.33598 | 106.03770 | 44.702 | 42.16 |
| 45 PGA FACTOR ROUNDED TO NEAREST .001 | 42.536 | 94.350 | 51.814 | 54.92 | 61.336 | 106.038 | 44.702 | 42.16 |

FPSC-RECORDS/REPORTING

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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 | | | |
|--|----------------|------------------|-------------|----------|----------------|------------------|-------------|----------|
| | APRIL | | DIFFERENCE | | APRIL | | DIFFERENCE | |
| | ACTUAL | REVISED ESTIMATE | AMOUNT | % | ACTUAL | REVISED ESTIMATE | AMOUNT | % |
| 1 COMMODITY (Pipeline) | 9,046 | 14,838 | 5,792 | 39.03 | 66,931 | 69,736 | 2,805 | 4.02 |
| 2 NO NOTICE SERVICE | 4,425 | 4,425 | 0 | 0.00 | 27,624 | 27,625 | 1 | 0.00 |
| 3 SWING SERVICE | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 |
| 4 COMMODITY (Other) | 2,052,621 | 3,484,894 | 1,432,273 | 41.10 | 12,568,285 | 18,231,062 | 5,662,777 | 31.06 |
| 5 DEMAND | 478,201 | 479,866 | 1,665 | 0.35 | 1,939,529 | 1,884,365 | (55,164) | (2.93) |
| 6 OTHER | (9,828) | 3,194 | 13,022 | 407.70 | 1,466 | 14,414 | 12,948 | 89.83 |
| 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) | 2,534,465 | 3,987,217 | 1,452,752 | 36.44 | 14,603,834 | 20,227,202 | 5,623,368 | 27.80 |
| 12 NET UNBILLED | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 |
| 13 COMPANY USE | 17,375 | 2,936 | (14,439) | (491.79) | 57,090 | 13,893 | (43,197) | (310.93) |
| 14 TOTAL THERM SALES | 2,850,169 | 3,609,975 | 759,806 | 21.05 | 15,618,288 | 16,293,628 | 675,340 | 4.14 |
| THERMS PURCHASED | | | | | | | | |
| 15 COMMODITY (Pipeline) | 3,795,760 | 4,258,000 | 462,240 | 10.86 | 18,405,410 | 19,218,490 | 813,080 | 4.23 |
| 16 NO NOTICE SERVICE | 750,000 | 750,000 | 0 | 0.00 | 4,682,000 | 4,682,000 | 0 | 0.00 |
| 17 SWING SERVICE | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 |
| 18 COMMODITY (Other) | 3,795,760 | 4,258,000 | 462,240 | 10.86 | 18,412,240 | 19,218,490 | 806,250 | 4.20 |
| 19 DEMAND | 4,734,000 | 4,734,000 | 0 | 0.00 | 26,543,000 | 26,136,000 | (407,000) | (1.56) |
| 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) | 3,795,760 | 4,258,000 | 462,240 | 10.86 | 18,412,240 | 19,218,490 | 806,250 | 4.20 |
| 25 NET UNBILLED | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 |
| 26 COMPANY USE | 17,375 | 7,660 | (9,715) | (126.83) | 64,456 | 34,590 | (29,866) | (86.34) |
| 27 TOTAL THERM SALES (24-26 Estimated Only) | 5,998,129 | 4,250,340 | (1,747,789) | (41.12) | 23,956,339 | 19,183,900 | (4,772,439) | (24.88) |
| CENTS PER THERM | | | | | | | | |
| 28 COMMODITY (Pipeline) (1/15) | 0.238 | 0.348 | 0.110 | 31.61 | 0.364 | 0.363 | (0.001) | (0.28) |
| 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) | 54.077 | 81.843 | 27.766 | 33.93 | 68.260 | 94.862 | 26.602 | 28.04 |
| 32 DEMAND (5/19) | 10.101 | 10.137 | 0.036 | 0.36 | 7.307 | 7.210 | (0.097) | (1.35) |
| 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) | 66.771 | 93.641 | 26.870 | 28.69 | 79.316 | 105.249 | 25.933 | 24.64 |
| 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) | 100.000 | 38.329 | (61.671) | (160.90) | 88.572 | 40.165 | (48.407) | (120.52) |
| 40 TOTAL COST OF THERM SOLD (11/27) | 42.254 | 93.809 | 51.555 | 54.96 | 60.960 | 105.438 | 44.478 | 42.18 |
| 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) | 42.323 | 93.878 | 51.555 | 54.92 | 61.029 | 105.507 | 44.478 | 42.16 |
| 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) | 42.53588 | 94.35021 | 51.814 | 54.92 | 61.33598 | 106.03770 | 44.702 | 42.16 |
| 45 PGA FACTOR ROUNDED TO NEAREST .001 | 42.536 | 94.350 | 51.814 | 54.92 | 61.336 | 106.038 | 44.702 | 42.16 |

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

SCHEDULE A+1/FLEXDOWN

| COST OF GAS PURCHASED | CURRENT MONTH: | | | | PERIOD TO DATE | | | |
|--|----------------|-------------------|------------------|----------|----------------|-------------------|-------------|----------|
| | ACTUAL | FLEXDOWN ESTIMATE | APRIL DIFFERENCE | | ACTUAL | FLEXDOWN ESTIMATE | DIFFERENCE | |
| | | | AMOUNT | % | | | AMOUNT | % |
| 1 COMMODITY (Pipeline) | 9,046 | 14,838 | 5,792 | 39.03 | 66,931 | 69,736 | 2,805 | 4.02 |
| 2 NO NOTICE SERVICE | 4,425 | 4,425 | 0 | 0.00 | 27,624 | 27,625 | 1 | 0.00 |
| 3 SWING SERVICE | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 |
| 4 COMMODITY (Other) | 2,052,621 | 3,484,894 | 1,432,273 | 41.10 | 12,568,285 | 18,231,062 | 5,662,777 | 31.06 |
| 5 DEMAND | 478,201 | 479,866 | 1,665 | 0.35 | 1,939,529 | 1,884,365 | (55,164) | (2.93) |
| 6 OTHER | (9,828) | 3,194 | 13,022 | 407.70 | 1,466 | 14,414 | 12,948 | 89.83 |
| LESS END-USE CONTRACT | | | | | | | | |
| 7 COMMODITY (Pipeline) | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 |
| 8 DEMAND | 0 | 0 | 0 | 0.36 | 0 | 0 | (0) | (1.35) |
| 12 COMMODITY (Other) | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 |
| 10 Second Prior Month Purchase Adj. (OPTIONAL) | 0 | (1,114,354) | (1,114,354) | 100.00 | 0 | (4,767,161) | (4,767,161) | 100.00 |
| 11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+12) | 2,534,465 | 2,872,863 | 338,398 | 11.78 | 14,603,834 | 15,460,041 | 856,207 | 5.54 |
| 12 NET UNBILLED | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 |
| 13 COMPANY USE | 17,375 | 2,936 | (14,439) | (491.79) | 57,090 | 13,893 | (43,197) | (310.93) |
| 14 TOTAL THERM SALES | 2,850,169 | 3,609,975 | 759,806 | 21.05 | 15,618,288 | 16,293,628 | 675,340 | 4.14 |
| THERMS PURCHASED | | | | | | | | |
| 15 COMMODITY (Pipeline) | 3,795,760 | 4,258,000 | 462,240 | 10.86 | 18,405,410 | 19,218,490 | 813,080 | 4.23 |
| 16 NO NOTICE SERVICE | 750,000 | 750,000 | 0 | 0.00 | 4,682,000 | 4,682,000 | 0 | 0.00 |
| 17 SWING SERVICE | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 |
| 18 COMMODITY (Other) | 3,795,760 | 4,258,000 | 462,240 | 10.86 | 18,412,240 | 19,218,490 | 806,250 | 4.20 |
| 19 DEMAND | 4,734,000 | 4,734,000 | 0 | 0.00 | 26,543,000 | 26,136,000 | (407,000) | (1.56) |
| 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) | 3,795,760 | 4,258,000 | 462,240 | 10.86 | 18,412,240 | 19,218,490 | 806,250 | 4.20 |
| 25 NET UNBILLED | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 |
| 26 COMPANY USE | 17,375 | 7,660 | (9,715) | (126.83) | 64,456 | 34,590 | (29,866) | (86.34) |
| 27 TOTAL THERM SALES (24-26 Estimated Only) | 5,998,129 | 4,250,340 | (1,747,789) | (41.12) | 23,956,339 | 19,183,900 | (4,772,439) | (24.88) |
| CENTS PER THERM | | | | | | | | |
| 28 COMMODITY (Pipeline) (1/15) | 0.238 | 0.348 | 0.110 | 31.61 | 0.364 | 0.363 | (0.001) | (0.28) |
| 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) | 54.077 | 81.843 | 27.766 | 33.93 | 68.260 | 94.862 | 26.602 | 28.04 |
| 32 DEMAND (5/112) | 10.101 | 10.137 | 0.036 | 0.36 | 7.307 | 7.210 | (0.097) | (1.35) |
| 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) | 66.771 | 67.470 | 0.699 | 1.04 | 79.316 | 80.444 | 1.128 | 1.40 |
| 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) | 100.000 | 38.329 | (61.671) | (160.90) | 88.572 | 40.165 | (48.407) | (120.52) |
| 40 TOTAL COST OF THERM SOLD (11/27) | 42.254 | 67.591 | 25.337 | 37.49 | 60.960 | 80.589 | 19.629 | 24.36 |
| 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) | 42.323 | 67.660 | 25.337 | 37.45 | 61.029 | 80.658 | 19.629 | 24.34 |
| 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) | 42.53588 | 68.00033 | 25.464 | 37.45 | 61.33598 | 81.06371 | 19.728 | 24.34 |
| 45 PGA FACTOR ROUNDED TO NEAREST .001 | 42.536 | 68.000 | 25.464 | 37.45 | 61.336 | 81.064 | 19.728 | 24.34 |

| COMPANY: FLORIDA PUBLIC UTILITIES COMPANY | | | |
|--|---------------|---|---|
| PURCHASED GAS ADJUSTMENT | | | |
| COST RECOVERY CLAUSE CALCULATION | | | |
| SCHEDULE A-1 SUPPORTING DETAIL | | | |
| FOR THE PERIOD OF: | | JANUARY 2001 THROUGH DECEMBER 2001 | |
| CURRENT MONTH: | | APRIL 2001 | |
| COMMODITY (Pipeline) | THERMS | INVOICE AMOUNT | COST PER THERM (¢ PER THERM) |
| 1 Commodity Pipeline - Scheduled FTS - System Supply | 3,401,980 | 7,675.62 | 0.226 |
| 2 No Notice Commodity Adjustment - System Supply | 131,780 | 458.59 | 0.348 |
| 3 Commodity Pipeline - Scheduled FTS - End Users | 0 | 0.00 | 0.000 |
| 4 Commodity Pipeline - Scheduled FTS - OSSS | 262,000 | 911.76 | 0.348 |
| 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) | 3,795,760 | 9,045.97 | 0.238 |
| 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 | 3,533,760 | 1,857,696.31 | 52.570 |
| 18 Commodity Other - Scheduled FTS - OSSS | 262,000 | 143,057.04 | 54.602 |
| 19 Commodity Other - Schedule PTS / ITS | 0 | 0.00 | 0.000 |
| 20 Imbalance Cashout - FGT | 0 | 51,867.48 | 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) | 3,795,760 | 2,052,620.83 | 54.077 |
| DEMAND | | | |
| 25 Demand (Pipeline) Entitlement to System Supply | 4,472,000 | 477,153.04 | 10.670 |
| 26 Demand (Pipeline) Entitlement to End-Users | 0 | 0.00 | 0.000 |
| 27 Demand (Pipeline) Entitlement to OSSS | 262,000 | 1,048.00 | 0.400 |
| 28 Other - GRI Adjustment | 0 | 0.00 | 0.000 |
| 29 Other | 0 | 0.00 | 0.000 |
| 30 Other | 0 | 0.00 | 0.000 |
| 31 Other | 0 | 0.00 | 0.000 |
| 32 TOTAL DEMAND | 4,734,000 | 478,201.04 | 10.101 |
| OTHER | | | |
| 33 Legal/Administrative Fees | 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 GRI Voluntary R&D | 0 | (9,827.71) | 0.000 |
| 39 Other | 0 | 0.00 | 0.000 |
| 40 TOTAL OTHER | 0 | (9,827.71) | 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: APRIL 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 | 41208 | 10-13 | 240,245.62 | 0.00 | 4,425.00 | 0.00 | 0.00 | 235,820.62 | 0.00 |
| 2 | FGT | 41198 | 14 | 242,380.42 | 0.00 | 0.00 | 0.00 | 0.00 | 242,380.42 | 0.00 |
| 3 | FGT | 41433 | 15-16 | 4,228.19 | 4,228.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4 | FGT | 41424 | 17-18 | 4,359.19 | 4,359.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5 | FGT | 41432 | 19 | 458.59 | 458.59 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6 | FGT | 41390 | 20-21 | 51,867.48 | 0.00 | 0.00 | 0.00 | 51,867.48 | 0.00 | 0.00 |
| 7 | GRI REVERSAL | JAN 2001 | 22 | (5,677.24) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (5,677.24) |
| 8 | GRI REVERSAL | FEB 2001 | 23 | (4,150.47) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (4,150.47) |
| 9 | BP ENERGY | 8724 | 24 | 1,199,986.00 | 0.00 | 0.00 | 0.00 | 1,199,986.00 | 0.00 | 0.00 |
| 10 | DUKE ENERGY | SR01040803 | 25 | 800,767.35 | 0.00 | 0.00 | 0.00 | 800,767.35 | 0.00 | 0.00 |
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| 25 | | | | | | | | | | |
| TOTAL | | | | 2,534,465.13 | 9,045.97 | 4,425.00 | 0.00 | 2,052,620.83 | 478,201.04 | (9,827.71) |

FOR THE PERIOD OF: JANUARY 2001 THROUGH DECEMBER 2001

| | CURRENT MONTH: | | | | PERIOD TO DATE | | | | |
|----------------------------|---|-------------|------------|-------------|----------------|--|-------------|-------------|----------|
| | ACTUAL | ESTIMATE | DIFFERENCE | | ACTUAL | ESTIMATE (3) | DIFFERENCE | | |
| | | | AMOUNT | % | | | AMOUNT | % | |
| TRUE-UP CALCULATION | | | | | | | | | |
| 1 | PURCHASED GAS COST (Sch. A-1 Line 4) | 2,052,621 | 3,484,894 | (1,432,273) | (41.10) | 12,568,285 | 18,231,062 | (5,662,777) | (31.06) |
| 2 | TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6) | 481,844 | 502,323 | (20,479) | (4.08) | 2,035,550 | (1,656,667) | 3,692,217 | (222.87) |
| 3 | TOTAL | 2,534,465 | 3,987,217 | (1,452,752) | (36.44) | 14,603,834 | 16,574,395 | (1,970,561) | (11.89) |
| 4 | FUEL REVENUES (NET OF REVENUE TAX) | 2,850,169 | 3,609,975 | (759,806) | (21.05) | 15,618,288 | 16,293,628 | (675,340) | (4.14) |
| 5 | TRUE-UP (COLLECTED) OR REFUNDED | (2,774) | (2,774) | 0 | 0.00 | (11,096) | (11,096) | 0 | 0.00 |
| 6 | FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5) | 2,847,395 | 3,607,201 | (759,806) | (21.06) | 15,607,192 | 16,282,532 | (675,340) | (4.15) |
| 7 | TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3) | 312,930 | (380,016) | 692,946 | (182.35) | 1,003,358 | (291,863) | 1,295,221 | (443.78) |
| 8 | INTEREST PROVISION-THIS PERIOD (21) (2) | (2,328) | 0 | (2,328) | 0.00 | (26,985) | 0 | (26,985) | 0.00 |
| 9 | BEGINNING OF PERIOD TRUE-UP AND INTEREST (1) | (754,214) | 1,108,002 | (1,862,216) | (168.07) | (1,428,307) | 1,011,527 | (2,439,834) | (241.20) |
| 10 | TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5) | 2,774 | 2,774 | 0 | 0.00 | 11,096 | 11,096 | 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) | (440,838) | 730,760 | (1,171,598) | (160.33) | (440,838) | 730,760 | (1,171,598) | (160.33) |
| INTEREST PROVISION | | | | | | | | | |
| 12 | BEGINNING TRUE-UP AND INTEREST PROVISION (9) | (754,214) | 1,108,002 | (1,862,216) | (168.07) | * 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) | (438,510) | 730,760 | (1,169,270) | (160.01) | | | | |
| 14 | TOTAL (12+13) | (1,192,724) | 1,838,762 | (3,031,486) | (164.87) | | | | |
| 15 | AVERAGE (50% OF 14) | (596,362) | 919,381 | (1,515,743) | (164.87) | | | | |
| 16 | INTEREST RATE - FIRST DAY OF MONTH | 5.00% | 0.0000% | --- | --- | | | | |
| 17 | INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH | 4.37% | 0.0000% | --- | --- | | | | |
| 18 | TOTAL (16+17) | 9.3700% | 0.0000% | --- | --- | | | | |
| 19 | AVERAGE (50% OF 18) | 4.6850% | 0.0000% | --- | --- | | | | |
| 20 | MONTHLY AVERAGE (19/12 Months) | 0.390% | 0.000% | --- | --- | | | | |
| 21 | INTEREST PROVISION (15x20) | (2,328) | 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: JANUARY 2001 THROUGH DECEMBER 2001

PRESENT MONTH: APRIL

| 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 | 103.48878391 |
| 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 |
| 10 | Mar-01 | DUKE | SYS SUPPLY | N/A | 1,667,000 | 248,500 | 1,915,500 | 1,392,181 | N/A | N/A | INCL. IN COST | 72.67977029 |
| 11 | Mar-01 | BP | SYS SUPPLY | N/A | 2,702,960 | 0 | 2,702,960 | 929,116 | N/A | N/A | INCL. IN COST | 34.37401959 |
| 12 | Mar-01 | FGT | SYS SUPPLY | N/A | 0 | 0 | 0 | (44,597) | N/A | N/A | INCL. IN COST | N/A |
| 13 | Apr-01 | BP | SYS SUPPLY | N/A | 2,200,610 | 0 | 2,200,610 | 1,199,986 | N/A | N/A | INCL. IN COST | 54.52969858 |
| 14 | Apr-01 | DUKE | SYS SUPPLY | N/A | 1,333,150 | 262,000 | 1,595,150 | 800,768 | N/A | N/A | INCL. IN COST | 50.20016926 |
| 15 | Apr-01 | FGT | SYS SUPPLY | N/A | 0 | 0 | 0 | 51,867 | N/A | N/A | INCL. IN COST | N/A |
| TOTAL | | | | | 17,399,240 | 1,013,000 | 18,412,240 | 12,568,285 | 0 | 0 | 0 | 68.26 |

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FOR THE PERIOD: JANUARY 2001 THROUGH DECEMBER 2001
 MONTH: APRIL 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 | 8489 | 1,750 | 1,708 | 62,500 | 51,240 | \$5.3400 | \$5.4713 |
| 2 | DUKE | 6489 | 2,250 | 2,196 | 67,500 | 65,680 | \$5.3550 | \$5.4867 |
| 3 | BP ENERGY | 7995 | 90 | 88 | 2,700 | 2,634 | \$4.8150 | \$4.9356 |
| 4 | BP ENERGY | 7995 | 63 | 62 | 1,900 | 1,854 | \$4.9400 | \$5.0626 |
| 5 | BP ENERGY | 7995 | 130 | 127 | 3,900 | 3,806 | \$5.0150 | \$5.1389 |
| 6 | BP ENERGY | 7995 | 67 | 65 | 2,000 | 1,952 | \$5.0400 | \$5.1639 |
| 7 | BP ENERGY | 7995 | 67 | 65 | 2,000 | 1,952 | \$5.0900 | \$5.2152 |
| 8 | BP ENERGY | 7995 | 100 | 98 | 3,000 | 2,928 | \$5.1400 | \$5.2664 |
| 9 | BP ENERGY | 7995 | 133 | 130 | 4,000 | 3,904 | \$5.2400 | \$5.3689 |
| 10 | BP ENERGY | 7995 | 67 | 65 | 2,000 | 1,952 | \$5.2500 | \$5.3791 |
| 11 | BP ENERGY | 7995 | 133 | 130 | 4,000 | 3,904 | \$5.3100 | \$5.4408 |
| 12 | BP ENERGY | 7995 | 267 | 260 | 8,000 | 7,808 | \$5.3600 | \$5.4918 |
| 13 | BP ENERGY | 7995 | 1,200 | 1,171 | 36,000 | 35,135 | \$5.3625 | \$5.4945 |
| 14 | BP ENERGY | 7995 | 200 | 195 | 6,000 | 5,856 | \$5.3700 | \$5.5020 |
| 15 | BP ENERGY | 7995 | 67 | 65 | 2,000 | 1,952 | \$5.4950 | \$5.6301 |
| 16 | BP ENERGY | 7995 | 67 | 65 | 2,000 | 1,952 | \$5.5000 | \$5.6352 |
| 17 | BP ENERGY | 7995 | 67 | 65 | 2,000 | 1,952 | \$5.5850 | \$5.7223 |
| 18 | BP ENERGY | 25809 | 2,400 | 2,342 | 72,000 | 70,260 | \$5.3400 | \$5.4722 |
| 19 | BP ENERGY | 157738 | 2,400 | 2,342 | 72,000 | 70,260 | \$5.3225 | \$5.4543 |
| 20 | DUKE | 255278 | 968 | 974 | 29,935 | 29,217 | \$5.3100 | \$5.4405 |
| 21 | BP ENERGY - 301 | 25809 | 2,893 | 2,828 | 86,800 | 84,847 | \$0.0075 | \$0.0077 |
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| 43 | | | | | | | | |
| | TOTAL | | 12,516 | 12,213 | 375,435 | 366,398 | | |
| | | | | | WEIGHTED AVERAGE | | \$5.3292 | \$5.4606 |

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: | | APRIL | | PERIOD TO DATE | | | |
|--|------|------------------|------------------|----------------|---|-------------------|-------------------|------------------|----------------|
| | | ACTUAL | ESTIMATE | DIFFERENCE | | TOTAL THERM SALES | | DIFFERENCE | |
| | | | | AMOUNT | % | ACTUAL | ESTIMATE | AMOUNT | % |
| THERM SALES (FIRM) | | | | | | | | | |
| GENERAL SERVICE | (11) | 1,042,302 | 1,065,350 | 23,048 | 2.16 | 5,214,325 | 5,050,460 | (163,865) | (3.24) |
| OUTDOOR LIGHTING | (21) | (102) | 70 | 172 | 245.71 | 34 | 280 | 246 | 87.86 |
| RESIDENTIAL | (31) | 879,457 | 978,760 | 99,303 | 10.15 | 5,066,598 | 4,900,830 | (165,768) | (3.38) |
| LARGE VOLUME | (51) | 1,765,232 | 2,081,630 | 316,398 | 15.20 | 7,516,949 | 8,729,590 | 1,212,641 | 13.89 |
| FIRM TRANSPORT | (91) | 369,137 | 82,880 | (286,257) | (345.39) | 1,466,153 | 331,520 | (1,134,633) | (100.00) |
| TOTAL FIRM | | 4,056,026 | 4,208,690 | 152,664 | 3.63 | 19,264,060 | 19,012,680 | (251,380) | (1.32) |
| THERM SALES (INTERRUPTIBLE) | | | | | | | | | |
| INTERRUPTIBLE | (61) | 113,803 | 124,530 | 10,727 | 8.61 | 469,836 | 502,740 | 32,904 | 6.54 |
| INTERRUPTIBLE TRANSPORT | (92) | 350,929 | 77,450 | (273,479) | (353.10) | 1,460,780 | 322,120 | (1,138,660) | (353.49) |
| LARGE VOLUME INTERRUPTIBLE | (93) | 1,439,871 | 1,824,000 | 384,129 | 21.06 | 1,748,662 | 7,296,000 | 5,547,338 | 76.03 |
| OFF SYSTEM SALES SERVICE | (95) | 37,500 | 0 | (37,500) | 0.00 | 1,013,000 | 0 | (1,013,000) | 0.00 |
| TOTAL INTERRUPTIBLE | | 1,942,103 | 2,025,980 | 83,877 | 4.14 | 4,692,278 | 8,120,860 | 3,428,582 | 42.22 |
| TOTAL THERM SALES | | 5,998,129 | 6,234,670 | 236,541 | 3.79 | 23,956,338 | 27,133,540 | 3,177,202 | 11.71 |
| NUMBER OF CUSTOMERS (FIRM) | | | | | AVG. NO. OF CUSTOMERS PERIOD TO DATE | | | | |
| GENERAL SERVICE | (11) | 2,928 | 3,045 | 117 | 3.84 | 2,931 | 3,036 | 105 | 3.46 |
| OUTDOOR LIGHTING | (21) | 2 | 2 | 0 | 0.00 | 2 | 2 | 0 | 0.00 |
| RESIDENTIAL | (31) | 36,830 | 37,046 | 216 | 0.58 | 36,911 | 36,844 | (67) | (0.18) |
| LARGE VOLUME | (51) | 982 | 905 | (77) | (8.51) | 976 | 902 | (74) | (8.20) |
| FIRM TRANSPORT | (91) | 9 | 8 | (1) | (12.50) | 9 | 8 | (1) | 0.00 |
| TOTAL FIRM | | 40,751 | 41,006 | 255 | 0.62 | 40,829 | 40,792 | (37) | (0.09) |
| 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) | 8 | 8 | 0 | 0.00 | 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 | | 17 | 15 | (2) | (13.33) | 17 | 15 | (2) | (13.33) |
| TOTAL CUSTOMERS | | 40,768 | 41,021 | 253 | 0.62 | 40,846 | 40,807 | (39) | (0.10) |
| THERM USE PER CUSTOMER | | | | | | | | | |
| GENERAL SERVICE | (11) | 356 | 350 | (6) | (1.71) | 1,779 | 1,664 | (115) | (6.91) |
| OUTDOOR LIGHTING | (21) | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| RESIDENTIAL | (31) | 24 | 26 | 2 | 7.69 | 137 | 133 | (4) | (3.01) |
| LARGE VOLUME | (51) | 1,798 | 2,300 | 502 | 21.83 | 7,702 | 9,678 | 1,976 | 20.42 |
| FIRM TRANSPORT | (91) | 41,015 | 10,360 | (30,655) | (295.90) | 162,906 | 41,440 | (121,466) | (100.00) |
| INTERRUPTIBLE | (61) | 16,258 | 20,755 | 4,497 | 21.67 | 67,119 | 83,790 | 16,671 | 19.90 |
| INTERRUPTIBLE TRANSPORT | (92) | 43,866 | 9,681 | (34,185) | (353.11) | 182,598 | 40,265 | (142,333) | (353.49) |
| LARGE VOLUME INTERRUPTIBLE | (93) | 1,439,871 | 1,824,000 | 384,129 | 21.06 | 0 | 7,296,000 | 7,296,000 | 100.00 |
| OFF SYSTEM SALES SERVICE | (95) | 37,500 | 0 | (37,500) | 0.00 | 1,013,000 | 0 | (1,013,000) | 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 | | | | | | | | | | | | |
| $\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$ | 1.0447 | 1.0602 | 1.0651 | 1.0588 | #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 | 1.08 | 1.07 | #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 | | | | | | | | | | | | |
| $\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$ | 1.0447 | 1.0602 | 1.0637 | 1.0579 | #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 | 1.08 | 1.08 | #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

Stmt D/T: 04/30/2001 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: April 30, 2001

Net Due Date: May 10, 2001

Invoice Identifier: 41208

Invoice Total Amount: \$240,245.62

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: 04/01/2001 Contact Name: James Cramer
Svc Code: FT Svc Req ID: 006924427 Prev Inv ID: End Date: 04/30/2001 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 | | | | | |
| | | RD1 | | 0.3687 | 0.0030 | | 0.3717 | 156,480 | 58,163.62 | | |
| | | RD1 | | 0.3687 | | | 0.3687 | 660,000 | 243,342.00 | | |
| | | | | | | | | | | | |
| | | RDM | | 0.0590 | | | 0.0590 | 75,000 | 4,425.00 | | |
| | | | | | | | | | | | |
| | | RD1 | | 0.1850 | | | 0.1850 | -18,000 | -3,330.00 | 788494961 | RC2 |
| | | | | | | | | | | | |
| | | RD1 | | 0.1850 | | | 0.1850 | -48,000 | -8,880.00 | 788494961 | RC2 |
| | | | | | | | | | | | |
| | | RD1 | | 0.1850 | | | 0.1850 | -36,000 | -6,660.00 | 788494961 | RC2 |
| | | | | | | | | | | | |
| | | RD1 | | 0.1850 | | | 0.1850 | -33,000 | -6,105.00 | 788494961 | RC2 |
| | | | | | | | | | | | |
| | | RD1 | | 0.1860 | | | 0.1860 | -12,000 | -2,232.00 | 197177678 | RC2 |
| | | | | | | | | | | | |
| | | RD1 | | 0.1860 | | | 0.1860 | -6,000 | -1,116.00 | 197177678 | RC2 |
| | | | | | | | | | | | |
| | | RD1 | | 0.1860 | | | 0.1860 | -15,000 | -2,790.00 | 197177678 | RC2 |
| | | | | | | | | | | | |
| | | RD1 | | 0.1860 | | | 0.1860 | -12,000 | -2,232.00 | 197177678 | RC2 |
| | | | | | | | | | | | |
| | | RD1 | | 0.1860 | | | 0.1860 | -6,000 | -1,116.00 | 197177678 | RC2 |
| | | | | | | | | | | | |
| | | RD1 | | 0.1860 | | | 0.1860 | -9,000 | -1,674.00 | 197177678 | RC2 |
| | | | | | | | | | | | |
| | | RD1 | | 0.1860 | | | 0.1860 | -48,000 | -8,928.00 | 197177678 | RC2 |

10



Florida Gas Transmission Company
An Enron/EI Paso Energy Affiliate

Invoice

Stmnt D/T: 04/30/2001 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: April 30, 2001

Net Due Date: May 10, 2001

Invoice Identifier: 41208

Invoice Total Amount: \$240,245.62

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: 04/01/2001 Contact Name: James Cramer
Svc Code: FT Svc Req ID: 006924427 Prev Inv ID: End Date: 04/30/2001 Contact Phone: (713) 853-6879

| Rec Loc | Del Loc | Chrg Type | Acct Adj Mthd | Rates | | | Net | Quantity | Amount Due | Repl Due Pty ID | Repl Rel Cd |
|---------|---------|-----------|---------------|--|------|------|--------|----------|------------|-----------------|-------------|
| | | | | Base | Surc | Disc | | | | | |
| | | RD1 | | 0.1860 | | | 0.1860 | -27,000 | -5,022.00 | 197177678 | RC2 |
| | | | | TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5872 AT POI 62992 | | | | | | | |
| | | RD1 | | 0.0400 | | | 0.0400 | -9,000 | -360.00 | 960624542 | RC2 |
| | | | | TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5381 AT POI 16103 | | | | | | | |
| | | RD1 | | 0.0400 | | | 0.0400 | -24,000 | -960.00 | 960624542 | RC2 |
| | | | | TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5381 AT POI 16104 | | | | | | | |
| | | RD1 | | 0.0400 | | | 0.0400 | -18,000 | -720.00 | 960624542 | RC2 |
| | | | | TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5381 AT POI 16105 | | | | | | | |
| | | RD1 | | 0.0400 | | | 0.0400 | -21,000 | -840.00 | 960624542 | RC2 |
| | | | | TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5381 AT POI 16106 | | | | | | | |
| | | RD1 | | 0.0400 | | | 0.0400 | -3,000 | -120.00 | 960624542 | RC2 |
| | | | | TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5381 AT POI 16107 | | | | | | | |
| | | RD1 | | 0.0400 | | | 0.0400 | -9,000 | -360.00 | 960624542 | RC2 |
| | | | | TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5381 AT POI 16108 | | | | | | | |
| | | RD1 | | 0.0400 | | | 0.0400 | -6,000 | -240.00 | 960624542 | RC2 |
| | | | | TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5381 AT POI 16109 | | | | | | | |
| | | RD1 | | 0.0400 | | | 0.0400 | -15,000 | -600.00 | 960624542 | RC2 |
| | | | | TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5381 AT POI 16156 | | | | | | | |
| | | RD1 | | 0.0400 | | | 0.0400 | -15,000 | -600.00 | 960624542 | RC2 |
| | | | | TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5381 AT POI 16157 | | | | | | | |
| | | RD1 | | 0.0400 | | | 0.0400 | -18,000 | -720.00 | 960624542 | RC2 |
| | | | | TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5381 AT POI 16158 | | | | | | | |
| | | RD1 | | 0.0400 | | | 0.0400 | -12,000 | -480.00 | 960624542 | RC2 |
| | | | | TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5381 AT POI 62992 | | | | | | | |
| | | RD1 | | 0.0400 | | | 0.0400 | -21,000 | -840.00 | 197177678 | RC2 |
| | | | | TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5872 AT POI 16103 | | | | | | | |
| | | RD1 | | 0.0400 | | | 0.0400 | -54,000 | -2,160.00 | 197177678 | RC2 |
| | | | | TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5872 AT POI 16104 | | | | | | | |

11



Florida Gas Transmission Company
An Enron/EI Paso Energy Affiliate

Invoice

Stmnt D/T: 04/30/2001 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: April 30, 2001
Net Due Date: May 10, 2001
Invoice Identifier: 41208
Invoice Total Amount: \$240,245.62

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: 04/01/2001 Contact Name: James Cramer
Svc Code: FT Svc Req ID: 006924427 Prev Inv ID: End Date: 04/30/2001 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 | | | | | Net |
| | | RD1 | | 0.0400 | | | 0.0400 | -42,000 | -1,680.00 | 197177678 | RC2 |
| | | RD1 | | 0.0400 | | | 0.0400 | -51,000 | -2,040.00 | 197177678 | RC2 |
| | | RD1 | | 0.0400 | | | 0.0400 | -9,000 | -360.00 | 197177678 | RC2 |
| | | RD1 | | 0.0400 | | | 0.0400 | -18,000 | -720.00 | 197177678 | RC2 |
| | | RD1 | | 0.0400 | | | 0.0400 | -15,000 | -600.00 | 197177678 | RC2 |
| | | RD1 | | 0.0400 | | | 0.0400 | -15,000 | -600.00 | 197177678 | RC2 |
| | | RD1 | | 0.0400 | | | 0.0400 | -15,000 | -600.00 | 197177678 | RC2 |

12



Florida Gas Transmission Company
An Enron/EI Paso Energy Affiliate

Invoice

Stmnt D/T: 04/30/2001 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: April 30, 2001

Net Due Date: May 10, 2001

Invoice Identifier: 41208

Invoice Total Amount: \$240,245.62

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: 04/01/2001 Contact Name: James Cramer
Svc Code: FT Svc Req ID: 006924427 Prev Inv ID: End Date: 04/30/2001 Contact Phone: (713) 853-6879

| Rec Loc | Del Loc | Chrg Type | Acct Adj Mthd | Rates | | | | Quantity | Amount Repl Due | Repl Rel Cd |
|--------------------------|---------|-----------|---------------|-------|------|------|-----|----------|-----------------|-------------|
| | | | | Base | Surc | Disc | Net | | | |
| Total for Contract 5009: | | | | | | | | 231,480 | \$240,245.62 | |

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

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 | 1498.14 | 241743.76 |
| 1999 | 0.0076 | 1289.81 | 241535.43 |
| 2000 | 0.0066 | 1058.33 | 241303.95 |
| 2001 | 0.003 | 225.00 | 240470.62 |
| 0 | 0 | 0.00 | 0.00 |



Florida Gas Transmission Company
An Enron/EI Paso Energy Affiliate

Invoice

Stmnt D/T: 04/30/2001 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: April 30, 2001

Net Due Date: May 10, 2001

Invoice Identifier: 41198

Invoice Total Amount: \$242,380.42

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: 04/01/2001 Contact Name: James Cramer
Svc Code: FT Svc Req ID: 006924427 Prev Inv ID: End Date: 04/30/2001 Contact Phone: (713) 853-6879

| Rec Loc | Del Loc | Chrg Type | Acct Adj Mthd | Rates | | | Quantity | Amount Repl Due | Repl Rel Cd |
|--------------------------|---------|-----------|---------------|--------|--------|------|----------------|---------------------|-------------|
| | | | | Base | Surc | Disc | | | |
| | | RD1 | | 0.7618 | 0.0030 | | 316,920 | 242,380.42 | |
| Total for Contract 3624: | | | | | | | 316,920 | \$242,380.42 | |

Note: Go to <https://ftgbiz.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 | 1743.06 | 244123.48 |
| 1999 | 0.0076 | 1457.83 | 243838.25 |
| 2000 | 0.0066 | 1140.91 | 243521.33 |
| 2001 | 0.003 | 0.00 | 242380.42 |
| 0 | 0 | 0.00 | 0.00 |



Florida Gas Transmission Company
An Enron/EI Paso Energy Affiliate

Invoice

Stmt D/T: 05/10/2001 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: May 10, 2001
Net Due Date: May 20, 2001
Invoice Identifier: 41433
Invoice Total Amount: \$4,228.19

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: 04/01/2001 Contact Name: James Cramer
Svc Code: FT Svc Req ID: 006924427 Prev Inv ID: End Date: 04/30/2001 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 | 0.0036 | | 0.0348 | 7,800 | 271.44 | |
| | 28645 FPU-WEST PALM BEACH | COT | | 0.0312 | 0.0036 | | 0.0348 | 11,640 | 405.07 | |
| | 3158 FPU-WEST PALM BEACH | COT | | 0.0312 | 0.0036 | | 0.0348 | 14,100 | 490.68 | |
| | 28456 FPU-LAKE WORTH SOUTH | COT | | 0.0312 | 0.0036 | | 0.0348 | 11,200 | 389.76 | |
| | 3161 FPU-LAKE WORTH | COT | | 0.0312 | 0.0036 | | 0.0348 | 11,100 | 386.28 | |
| | 3163 FPU-BOYNTON BEACH | COT | | 0.0312 | 0.0036 | | 0.0348 | 6,000 | 208.80 | |
| | 3165 FPU-BOCA RATON | COT | | 0.0312 | 0.0036 | | 0.0348 | 12,800 | 445.44 | |
| | 3262 FPU-SANFORD | COT | | 0.0312 | 0.0036 | | 0.0348 | 4,530 | 157.64 | |
| | 3261 FPU-SANFORD WEST | COT | | 0.0312 | 0.0036 | | 0.0348 | 2,130 | 74.12 | |
| | 3277 FPU-DELAND | COT | | 0.0312 | 0.0036 | | 0.0348 | 3,000 | 104.40 | |
| | 3214 FARMLAND INDUSTRIES | COT | | 0.0312 | 0.0036 | | 0.0348 | 26,200 | 911.76 | |
| | 217831 FLORIDA PUBLIC | COT | | 0.0312 | 0.0036 | | 0.0348 | 11,000 | 382.80 | |

15



Florida Gas Transmission Company

An Enron/EI Paso Energy Affiliate

Invoice

Stmt D/T: 05/10/2001 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: May 10, 2001

Net Due Date: **May 20, 2001**

Invoice Identifier: 41433

Invoice Total Amount: **\$4,228.19**

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: 04/01/2001 Contact Name: James Cramer
Svc Code: FT Svc Req ID: 006924427 Prev Inv ID: End Date: 04/30/2001 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 | Net | | | | |
| Total for Contract 5009: | | | | | | | | 121,500 | \$4,228.19 | | |

Note: Go to <https://fgtbiz.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 | 218.70 | 4446.89 |
| 1999 | 0.0075 | 60.75 | 4288.94 |
| 2000 | 0.0072 | 24.30 | 4252.49 |
| 2001 | 0.007 | 0.00 | 4228.19 |
| 0 | 0 | 0.00 | 0.00 |

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



Florida Gas Transmission Company
An Enron/El Paso Energy Affiliate

Invoice

Stmt D/T: 05/10/2001 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: May 10, 2001
Net Due Date: May 20, 2001
Invoice Identifier: 41424
Invoice Total Amount: \$4,359.19

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: 04/01/2001 Contact Name: James Cramer
Svc Code: FT Svc Req ID: 006924427 Prev Inv ID: End Date: 04/30/2001 Contact Phone: (713) 853-6879

| Rec Loc | Del Loc | Chrg Type | Acct Adj Mthd | Rates | | | Quantity | Amount Repl | | Repl Rel Cd |
|---------|----------------------------|-----------|---------------|--------|--------|------|----------|-------------|--------|-------------|
| | | | | Base | Surc | Disc | | Net | Due | |
| | 3154 FPU-RIVIERA BEACH | COT | | 0.0142 | 0.0036 | | 0.0178 | 24,200 | 430.76 | |
| | 28645 FPU-WEST PALM BEACH | COT | | 0.0142 | 0.0036 | | 0.0178 | 11,807 | 210.16 | |
| | 3158 FPU-WEST PALM BEACH | COT | | 0.0142 | 0.0036 | | 0.0178 | 39,200 | 697.76 | |
| | 28456 FPU-LAKE WORTH SOUTH | COT | | 0.0142 | 0.0036 | | 0.0178 | 30,000 | 534.00 | |
| | 3161 FPU-LAKE WORTH | COT | | 0.0142 | 0.0036 | | 0.0178 | 18,500 | 329.30 | |
| | 3163 FPU-BOYNTON BEACH | COT | | 0.0142 | 0.0036 | | 0.0178 | 18,000 | 320.40 | |
| | 3165 FPU-BOCA RATON | COT | | 0.0142 | 0.0036 | | 0.0178 | 40,451 | 720.03 | |
| | 3262 FPU-SANFORD | COT | | 0.0142 | 0.0036 | | 0.0178 | 27,270 | 485.41 | |
| | 3261 FPU-SANFORD WEST | COT | | 0.0142 | 0.0036 | | 0.0178 | 13,770 | 245.11 | |
| | 3277 FPU-DELAND | COT | | 0.0142 | 0.0036 | | 0.0178 | 12,700 | 226.06 | |
| | 217831 FLORIDA PUBLIC | COT | | 0.0142 | 0.0036 | | 0.0178 | 9,000 | 160.20 | |

17



Florida Gas Transmission Company

An Enron/EI Paso Energy Affiliate

Invoice

Stmt D/T: 05/10/2001 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: May 10, 2001

Net Due Date: **May 20, 2001**

Invoice Identifier: 41424

Invoice Total Amount: **\$4,359.19**

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: 04/01/2001 Contact Name: James Cramer
Svc Code: FT Svc Req ID: 006924427 Prev Inv ID: End Date: 04/30/2001 Contact Phone: (713) 853-6879

| Rec Loc | Del Loc | Chrg Type | Acct Adj Mthd | Base | Surc | Rates | | Disc | Net | Quantity | Amount Due | Repl Pty ID | Repl Rel Cd | |
|--------------------------|---------|-----------|---------------|------|------|-------|--|------|-----|----------|------------|-------------|-------------|--|
| Total for Contract 3624: | | | | | | | | | | | 244,898 | \$4,359.19 | | |

Note: Go to <https://fgtbiz.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 | 440.81 | 4800.00 |
| 1999 | 0.0075 | 122.45 | 4481.64 |
| 2000 | 0.0072 | 48.98 | 4408.17 |
| 2001 | 0.007 | 0.00 | 4359.19 |
| 0 | 0 | 0.00 | 0.00 |

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



Florida Gas Transmission Company
An Enron/EI Paso Energy Affiliate

Invoice

Stmt D/T: 05/10/2001 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: May 10, 2001

Net Due Date: May 20, 2001

Invoice Identifier: 41432

Invoice Total Amount: \$458.59

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: 04/01/2001 Contact Name: Heidi Massin
Svc Code: OB Svc Req ID: 006924427 Prev Inv ID: End Date: 04/30/2001 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 | | | | |
| NO NOTICE | | COT | | 0.0312 | 0.0036 | | 13,178 | 458.59 | | |

Total for Contract 5002: 13,178 \$458.59

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 | 23.72 | 482.31 |
| 1999 | 0.0075 | 6.59 | 465.18 |
| 2000 | 0.0072 | 2.63 | 461.22 |
| 2001 | 0.007 | 0.00 | 458.59 |
| 0 | 0 | 0.00 | 0.00 |



Florida Gas Transmission Company
An Enron/El Paso Energy Affiliate

Invoice

Stmt D/T: 05/10/2001 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: May 10, 2001

Net Due Date: May 20, 2001

Invoice Identifier: 41390

Invoice Total Amount: \$51,867.48

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: Cash In/Cash Out Svc Req: FLORIDA PUBLIC Acct No: 4084 4000002517 Beg Date: 03/01/2001 Contact Name: James Cramer
Svc Code: Svc Req ID: 006924427 Prev Inv ID: End Date: 03/31/2001 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 | | | | |
| CIO - NET MARKET DELIVERY IMBALANCE | | NDM | | 5.7743 | 0.0193 | | 683 | 3,957.03 | | |
| CIO - NET RECEIPT IMBALANCE | | NRI | | 5.1500 | | | 10 | 51.50 | | |
| CIO - NET NO NOTICE IMBALANCE | | NNI | | 5.1500 | | | 9,293 | 47,858.95 | | |



Florida Gas Transmission Company
An Enron/EI Paso Energy Affiliate

Invoice

Stmt D/T: 05/10/2001 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: May 10, 2001

Net Due Date: **May 20, 2001**

Invoice Identifier: 41390

Invoice Total Amount: **\$51,867.48**

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: Cash In/Cash Out Svc Req: FLORIDA PUBLIC Acct No: 4084 4000002517 Beg Date: 03/01/2001 Contact Name: James Cramer
Svc Code: Svc Req ID: 006924427 Prev Inv ID: End Date: 03/31/2001 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 | | | | |
| Total Cash In / Cash Out: | | | | | | | | 9,986 | \$51,867.48 | |

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

Accounting Adjustment Method: RES = Restatement
REV = Revision

Charge Type Code: NDM = CIO - Net Market Delivery Imbalance
RI = IO - Net Receipt Imbalance
NNI = IO - Net No Notice Imbalance

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



MONTHLY REMINDER

VOLUNTARY R&D PAYMENT

**Gas Research Institute
LDC R&D Program**

March 15, 2001

TO:

Mr. Arnell Willis
Florida Public Utilities Company
401 South Dixie Highway
West Palm Beach, FL 33401

Your company has agreed to make a voluntary monthly payment of \$5,677.24 to GRI's Research and Development Program. Please make your check payable to the **Gas Research Institute** and remit to the address listed below. Please include the bottom portion of this reminder with your payment so that we may properly credit your account.

*Wire Transfer: **

Bank of America
231 S. LaSalle St
Chicago, IL 60693
Gas Research Institute
Account#: 8666-7-01229
ABA Routing#: 071000039

Mail checks to:

Gas Research Institute
Lock Box 91806
Chicago, IL 60693

PAID
MAR 15 2001

Due: JAN 2001

* Mail a copy of this form to our Lock Box address as backup to your wire



MONTHLY REMINDER
VOLUNTARY R&D PAYMENT
Gas Research Institute
LDC R&D Program

March 28, 2001

TO:

Mr. Arnell Willis
Florida Public Utilities Company
401 South Dixie Highway
West Palm Beach, FL 33401

4

Your company has agreed to make a voluntary monthly payment of \$4,150.47 to GRI's Research and Development Program. Please make your check payable to the **Gas Research Institute** and remit to the address listed below. Please include the bottom portion of this reminder with your payment so that we may properly credit your account.

*Wire Transfer: **

Bank of America
231 S. LaSalle St
Chicago, IL 60693
Gas Research Institute
Account#: 8666-7-01229
ABA Routing#: 071000039

Mail checks to:

Gas Research Institute
Lock Box 91806
Chicago, IL 60693

Due: FEB 2001

* Mail a copy of this form to our Lock Box address as backup to your wire

Gas Sales Invoice



BP Energy Company

Tax ID 36-3421804

Attention Arnell Willis

FLORIDA PUBLIC UTILITIES

PO BOX 3395

WEST PALM BEACH, FL, 33402-3395

Fax # (561) 838-1713

Invoice Number 8724

Invoice Date 05/04/2001

Contract # 157115

Delivery Month Apr 2001

Due Date 05/25/2001

Remit US \$ WIRE

BP ENERGY COMPANY

WIRE TRANSFER ACCT CHASE MANHATTAN

BANK, NY - ACGT NO 910-2-548097

ABA# 021000021

NEW YORK, NY, 10081-6000

If remitting an amount different than the total amount billed, please note changes on this invoice and fax to the number shown below, including appropriate documentation.
 *** Please include BP's invoice number on all remittances. ***

Natural Gas delivered during Apr 2001

Calculations are based on nominated quantities

| Meter Station | BP Amoco ID | MMBTU | Unit Price | Amount Due US \$ |
|---|----------------|----------------|------------|---------------------|
| CS #7 EUNICE (0025306) | | | | |
| Base Commodity 04/01-04/30 | 71846 / 85195 | 72,000 | 5.34 | 384,480.00 |
| Total for CS #7 EUNICE (0025306) | | 72,000 | | 384,480.00 |
| CS #8 ZACHARY (0025412) | | | | |
| Base Commodity 04/01-04/30 | 71856 / 85196 | 36,000 | 5.3625 | 193,050.00 |
| Base Commodity 04/01-04/30 | 71856 / 111323 | 45,500 | 5.2436 | 238,585.00 |
| Total for CS #8 ZACHARY (0025412) | | 81,500 | | 431,635.00 |
| Fairway-Amoco (Yellowhammer) (94406) | | | | |
| Base Commodity 04/01-04/30 | 71866 / 92530 | 72,000 | 5.3225 | 383,220.00 |
| Total for Fairway-Amoco (Yellowhammer) (94406) | | 72,000 | | 383,220.00 |
| Total Amount Due | | 225,500 | | 1,199,335.00 |

| | | | | |
|---|---------------|---------------|--------|---------------|
| CS #7 EUNICE (0025306) 1st 7352 | | | | |
| Base Commodity 03/01-03/31 | 71846 / 85195 | 86,800 | 0.0075 | 651.00 |
| Total for CS #7 EUNICE (0025306) | | 86,800 | | 651.00 |

Grand Total Amount Due \$ 1,199,986.00

Indexes used in pricing calculations:

| | |
|-------------------------------------|--------|
| 04/01-04/30: FGT Zone 1 IF | 5.3200 |
| 04/01-04/30: FGT Zone 2 IF | 5.3500 |
| 04/01-04/30: FGT Zone 3 IF | 5.3100 |
| 04/01-04/01: LA Onsh S- FGT - Z2 GD | 5.2950 |
| 04/02-04/02: LA Onsh S- FGT - Z2 GD | 5.2950 |
| 04/03-04/03: LA Onsh S- FGT - Z2 GD | 5.0250 |
| 04/04-04/04: LA Onsh S- FGT - Z2 GD | 5.2250 |
| 04/05-04/05: LA Onsh S- FGT - Z2 GD | 5.2250 |
| 04/06-04/06: LA Onsh S- FGT - Z2 GD | 5.2350 |

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



Attn: Chris Snyder

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

Invoice No: SR01040803
Customer No: 205877-01
Customer Fax: (561) 838-1713

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

Invoice Date: May 9, 2001
Payment Terms: Due May 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: | | | | | |
| 5430 - ZONE 1 | 6489 | Pooling Zone 1 CS #7 | 59,500 | 5.3400 | 317,430.00 |
| 5430 - ZONE 1 | 7995 | Pooling Zone 2 CS # 8 | 67,500 | 5.3550 | 360,375.00 |
| B2B1500 | 716 | Pooling Zone 3 CS #11 | 30,000 | 5.3100 | 159,300.00 |
| Invoice Totals | | | 157,000 | | 637,105.00 |
| | | | 149,435 | | 790,767.35 |

* When paying by check, send remittance information with payment.
* When paying by wire transfer, please fax remittance information to the attention of Accounts Receivable at (713) 260-8585 or mail to the address shown on the letterhead.

* Please refer to this invoice with your payment.
* Any questions about this invoice, please contact Sandra L. Anderson at telephone (713) 260-8913.