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ORIGINAL

RECEIVED-FPSC
01 JUN 15 PM 4:19
RECORDS AND
REPORTING

June 15, 2001

BY HAND DELIVERY

Ms. Blanca Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Re: Florida Public Utilities Company; Docket No. 010003-GU

Dear Ms. Bayo:

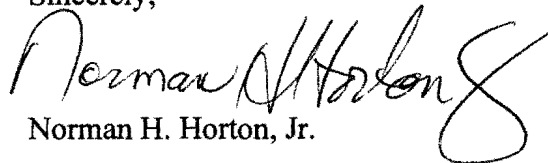
Enclosed for filing on behalf of Florida Public Utilities Company in this docket are the following documents:

1. An original and 5 copies of Florida Public Utilities Company's Request for Specified Confidential Treatment;
2. An original and 5 copies of the redacted Workpapers;
3. An envelope containing a copy of the confidential Workpapers.

Please acknowledge receipt of these documents by stamping the enclosed extra copy of this letter.

Thank you for your assistance.

Sincerely,


Norman H. Horton, Jr.

NHH/amb
Enclosures

cc: Mr. George Bachman
Parties of Record

RECEIVED & FILED
me
FPSC-BUREAU OF RECORDS

Request
DOCUMENT NUMBER-DATE

07493 JUN 15 01

FPSC-RECORDS/REPORTING

Confidential
DOCUMENT NUMBER-DATE

07494 JUN 15 01

FPSC-RECORDS/REPOPT

ORIGINAL

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Purchased Gas Adjustment (PGA))
True-Up)
_____)

Docket No. 010003-GU
Filed: June 15, 2001

**FLORIDA PUBLIC UTILITIES COMPANY'S REQUEST
FOR CONFIDENTIAL CLASSIFICATION OF AUDIT WORKPAPERS**

Florida Public Utilities Company ("FPU"), pursuant to section 366.093, Florida Statutes, and Rule 25-22.006(3)(a)2. and (4), Florida Administrative Code, submits this Request for Confidential Classification of the documents and information described below provided to the Florida Public Service Commission Staff in connection with the staff audit of FPU's purchased gas adjustment for the period ending December 31, 2000 identified as Audit Control No. 01-064-43. In support of this Request for Confidential Classification, FPU states as follows:

1. On June 1, 2001, FPU was notified of the completion of the field work in association with an audit of the Purchased Gas Adjustment for the year ended December 31, 2000. During the course of this audit, Staff was provided work papers and documents containing information which FPU considers to be "proprietary confidential business information" under Section 366.093(3), Florida Statutes. These workpapers and documents were incorporated with the audit workpapers filed with the Commission.

2. The specific workpapers are listed on Exhibit "A" hereto which also has the rationale for maintaining the confidentiality of these documents. These workpapers include some documents which have previously been found to be proprietary or for which a request is pending and these are so noted. For those not previously filed with the Commission a justification for the classification

is given. Additionally, much of the information is the same as or similar to information provided for a similar audit in 2000 and which was found to be proprietary and confidential in Order No. PSC-00-2328-CFO-GU.

3. FPU requests that the specified workpapers filed with Audit Control No. 01-064-43 be classified as “proprietary confidential business information” within the meaning of Section 366.093(3), Florida Statutes. The information and documents at issue are intended to be and are treated by FPU as proprietary and confidential.

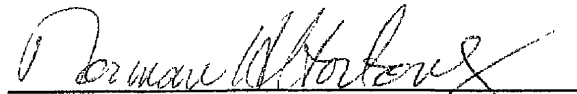
4. An unedited version of the above-described documents has been submitted to the Division of Records and Reporting on this date under a separate cover with the information asserted to be confidential highlighted. An edited version of the documents on which the information asserted to be confidential has been blocked out is enclosed herewith as Exhibit “B.”

5. FPU requests that the information for which it seeks confidential classification remain confidential for a period of at least 18 months as provided in Section 366.093(4), Florida Statutes. The time period requested is necessary to allow FPU to negotiate future gas purchase contracts on favorable terms.

WHEREFORE, for the foregoing reasons, FPU respectfully requests that its Request for Confidential Classification be granted.

Dated this 15th day of June, 2001.

MESSER, CAPARELLO & SELF, P.A.
215 S. Monroe Street, Suite 701
Post Office Box 1876
Tallahassee, FL 32302-1876
(850) 222-0720



NORMAN H. HORTON, JR., ESQ.
FLOYD R. SELF, ESQ.

Attorneys for Florida Public Utilities Company

EXHIBIT "A"

Justification for Confidentiality Data Obtained During a PSC Audit of Florida Public Utilities Company's Purchased Gas Adjustment Docket No. 010003-GU,/audit Control No. 01-064-43.

<u>WORK PAPER PAGE</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>TYPE OF INFORMATION</u>
41-3, pg. 1	1-13 14-22	A, B, C All	Summary of Off-System Sales
41-3, pg. 2	All	All	
41-3/1	3 10, 12 14, 16, 18 23	F-H B, D, F B, D, F, H, J L, N	OSS Profit May
41-3/1-1	All	All	OSS Reservation Charge
41-3/2	A-H, J Handwritten numbers and calculations	2	OSS Profit Margin
41-3/3	10-13 19 27-30 36-43 45, 47 49 51 56-62	A-C E-H A-C H, J, K H, K H, J, K K B-G	Invoice to OSS Customer
41-3/4	1-16	All	OSS Average Price
41-3/6	3 10, 12 14, 16, 18 23	F-H B, D, F B, D, F, H, J L, N	OSS Profit Margin Nov.
41-3/7	A-H, J Handwritten numbers and calculations	2	OSS Profit Margin Nov.

<u>WORK PAPER PAGE</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>TYPE OF INFORMATION</u>
41-3/8	10-13 19 27-30 36 45-47 49 51 56	A-C E-H A-C H, J, K H, K H, J, K K B-G	Invoice to OSS Customer
41-3/9	1-25	All	OSS Average Price
43-1	7-11	A, B, D, H	Cost of Gas - May
43-1/7	All	All	Cost of Gas Invoice May
43-1/8	All	All	Cost of Gas Invoice May
43-1/9	All	All	Cost of Gas Invoice May
43-1/10	All	All	Cost of Gas Invoice May
43-2	8, 9, 10	A, B, D, H	Cost of Gas November
43-2/6	All	All	Cost of Gas Invoice Nov
43-2/7	All	All	Cost of Gas Invoice Nov
43-2/8	All	All	Cost of Gas Invoice Nov

RATIONALE

The information contained within these documents represent negotiated gas supplies purchased from suppliers other than Florida Gas Transmission Company and deliveries by gate station as well as competitively made Off System Sales data. Prices vary based on the operational flexibility of each contract. These documents contain the names of gas suppliers from whom FPU is purchasing gas supplies. Release of supplier names and gas tendered by gas station would be detrimental to the interest of FPU and its customers since it would provide a competitor with a list of FPU's suppliers and operating information. These data also contain information concerning the totals paid to gas

suppliers. Releasing such information could provide competing gas suppliers with an advantage over FPU. Suppliers may be less likely to make price concessions. Release of such information has the potential to lead to inflated price fixing by suppliers. Potentially, release of the aforementioned information may result in higher costs which would have to be passed along to FPU's customers.

The workpapers also include copies of invoices and it is necessary to keep all natural gas supply invoices and related transactions confidential with the exception of the Florida Gas Transmission Company invoices and Transaction. Since the identity of the individual gas suppliers could be determined by any person familiar with the format, fonts and/or type sizes used by each gas supplier in constructing their invoices. Florida Public Utilities believes that every element of all gas supply invoices, with the exception of Florida Gas Transmission invoices, should be confidential. These invoices contain the following data which must be kept confidential to comply with the terms of the Company's gas supply contracts: the supplier's identifies, the period(s) the gas supply invoice(s) are for, the suppliers' account number(s) identifying FPU, the invoice number(s), the invoice date(s), payment due date(s), description(s) of services(s) provided, the pipeline(s) to which the gas was delivered, the amount(s) of gas delivered to the Company or to FGT for the Company's account detailed by FGT zone and/or receipt point name(s) and/or meter number(s) and/or upstream pipeline(s) name(s), the corresponding volumes and unit prices, the sub-totals of the charges, price computation methodologies based on contract terms between supplier(s) and FPU, the total invoice amount(s), payment instructions, suppliers' accounting and/or gas control representative(s) name(s) and telephone number(s). Release of any or all of the above data would be detrimental to the interest of FPU and its customers since it would provide a competitor with a list of FPU's suppliers. Releasing such information could provide competing gas suppliers with an advantage over FPU and suppliers may be less likely to make price concessions. Release of such information has the potential to lead to inflated price fixing by gas suppliers. Potentially, release of the aforementioned information may result in higher gas costs which would have to be passed along to FPU's customers. Furthermore, Florida Public Utilities Company is contractually obligated to keep confidential all material terms of its gas supply agreements and transaction between its gas suppliers and the Company. Each gas invoice represents negotiated gas supply packages purchased from suppliers other than Florida Gas Transmission Company. These prices vary based on the operational flexibility of each contract.

As additional rationale, FPU offers that several of these documents have been found to be confidential or are pending such determination.

The following workpapers contain documents determined to be confidential pursuant to Order No. PSC-01-1182-CFO-GU, issued May 25, 2001:

41-3/9	43-2/6	43-2/8
43-2	43-2/7	

The following workpapers contain documents for which confidential treatment has been requested but for which no order has been issued:

41-3/4
43-1

43-1/7
43-1/8

43-1/9
43-1/10

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that true and correct copies of Florida Public Utilities Company's Request for Confidential Classification in Docket No. 010003-GU have been served by hand delivery (*) and/or U. S. Mail this 15th day of June, 2001 upon the following:

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Ausley & McMullen
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Mary Patricia Keefe
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P.O. Box 3175
Union, NJ 07083


NORMAN H. HORTON, JR.

COMPANY:
TITLE:
PERIOD:
DATE:

FPUC
CONFIDENTIAL INDEX
YEAR END 12/31/00
PGA
MAY 16, 2001

WP NO.	DESCRIPTION	PAGES	CONF Y/N
41-1/1-4	Therms Received, March		1
41-1/1-4/1	Therms Received, March		1
41-1/1-5	Therms Received, Sept		1
41-1/1-5/1	Therms Received, Sept		1
41-3	Summary of OffSystem Sales	CONFIDENTIAL	2
41-3/1	OSS Profit May	CONFIDENTIAL	1
41-3/1-1	OSS Reservation Charge	CONFIDENTIAL	1
41-3/2	OSS Profit Margin	CONFIDENTIAL	1
41-3/3	Invoice to OSS Customer	CONFIDENTIAL	1
41-3/4	OSS average price	CONFIDENTIAL	1
OK 41-3/5	Transportation Rates		1
41-3/6	OSS Profit Margin Nov.	CONFIDENTIAL	1
41-3/7	OSS Profit Margin Nov.	CONFIDENTIAL	1
41-3/8	Invoice to OSS Customer	CONFIDENTIAL	1
41-3/9	OSS average price	CONFIDENTIAL	1
OK 41-3/10	Average cost of deals		3
43-1	Cost of Gas - May	CONFIDENTIAL	1
43-1/1	Cost of Gas Invoice May		1
43-1/2	Cost of Gas Invoice May		1
43-1/3	Cost of Gas Invoice May		1
43-1/4	Cost of Gas Invoice May		1
43-1/5	Cost of Gas Invoice May		1
43-1/6	Cost of Gas Invoice May		1
43-1/7	Cost of Gas Invoice May	CONFIDENTIAL	1
43-1/8	Cost of Gas Invoice May	CONFIDENTIAL	1
43-1/9	Cost of Gas Invoice May	CONFIDENTIAL	1
43-1/10	Cost of Gas Invoice May	CONFIDENTIAL	1
43-1/11	Invoice to Customer		1
43-2	Cost of Gas November	CONFIDENTIAL	1
43-2/1	Cost of Gas Invoice Nov		1
43-2/2	Cost of Gas Invoice Nov		1
43-2/3	Cost of Gas Invoice Nov		1
43-2/4	Cost of Gas Invoice Nov		1
43-2/5	Cost of Gas Invoice Nov		1
43-2/6	Cost of Gas Invoice Nov	CONFIDENTIAL	1
43-2/7	Cost of Gas Invoice Nov	CONFIDENTIAL	1
43-2/8	Cost of Gas Invoice Nov	CONFIDENTIAL	1
43-2/9	Cost of Gas Invoice Nov		1
43-2/10	Cost of Gas Invoice Nov		1

WORKING PAPER STANDARD INDEX

FPUC 06A

FOLDER #	File Folders Maintained in District Office	Diskette Index		BINDER #	PAGE #	Diskette Index	
		Disk #	File Name			Disk #	File Name
	12/31/00					COST OF CAPITAL	
					31	COST OF CAPITAL	
					32	EQUITY	
					33	LONG TERM DEBT	
					34	SHORT TERM DEBT	
					35	CUSTOMER DEPOSITS	
					36	DEFERRED TAXES	
					37	TAX CREDITS	
					38		
					39		
	CURRENT FILES					NET OPERATING INCOME	
	ORIGINAL WORK PAPERS - FILE MAINTENANCE IN DIVISION AUDIT FINANCE CONTROL FILE				40	NET OPERATING INCOME	
					41	OPERATING REVENUES	
					42		
					43	OPERATING EXPENSES	
					44		
					45		
					46		
					47		
					48		
					49		
					50	MAINTENANCE EXPENSES	
					51	DEPRECIATION / AMORTIZATION EXPENSES	
					52		
					53	TAXES OTHER THAN INCOME	
					54	INCOME TAXES	
					55	DEFERRED TAXES	
					56	GAINES / LOSS DISPOSAL UTILITY PLANT	
					57		
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					59		
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						OTHER INCOME	
					61	OPERATING INCOME	
					62	ALLOWANCE FOR FUNDS USED DURING CONST.	
					63	INCOME DEDUCTIONS	
					64	TAXES	
					65		
					66		
					67		
					68	INTERST CHARGES	
					69		
					70		
					71	EXTRAORDINARY ITEMS	
					72		

BINDER #

- 1 AUDIT REPORT
- 2 COMPANY FILING
- 3 MANAGEMENT REPRESENTATION LETTER
- 4 AUDIT SERVICE REQUEST
- 5 PLANNING
- 6 AUDIT PROGRAM
- 7 ANALYTICAL REVIEW
- 8 REVIEW NOTES BOARD OF DIRECTORS/
LIST OF DIRECTORS AND AFFILIATES
- 9 REVIEW NOTES EXTERNAL/INTERNAL/FPSC AUDITS
- 10 DOCUMENT REQUESTS AND CONTROL LOG
- 11 CONFIDENTIAL DOCUMENTS CONTROL LOG
- 12 TRIAL BALANCE
- 13 ADJUSTMENT / RECLASSIFICATION SUMMARY
- 14 SUPERVISORS REVIEW OF AUDIT

RATE BASE

- 15 RATE BASE
- 16 UTILITY PLANT
- 17 LAND
- 18 PLANT HELD FOR FUTURE USE
- 19 CONSTRUCTION WORK IN PROCESS
- 20 CONTRIBUTIONS IN AID OF CONSTRUCTION
- 21
- 22 ACCUMULATED DEPRECIATION
- 23 ACCUMULATED AMORTIZATION OF CIAC
- 24 WORKING CAPITAL
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PURCHASED GAS INFORMATION SHEET FOR THE MONTH OF: MARCH 2000

COST OF GAS PURCHASED

DESCRIPTION	TOTAL EXPENSES	TRANSPORT LWU	TRANSPORT CFRH	TOTAL TRANSPORT	OFF-SYSTEMS SALES	SYSTEM SUPPLY
COMMODITY (Pipeline)	14,323.70	0.00	0.00	0.00	782.29	13,541.41
NO NOTICE	6,401.50	0.00	0.00	0.00	0.00	6,401.50
SWING SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
COMMODITY (Other)	1,056,075.79	0.00	0.00	0.00	48,315.06	1,007,760.73
DEMAND	500,022.02	0.00	0.00	0.00	2,085.49	497,936.53
OTHER	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	1,576,823.01	0.00	0.00	0.00	51,182.84	1,525,640.17

THERMS PURCHASED

COMMODITY (Pipeline)	4,242,680	0	0	0	180,250	4,062,430
NO NOTICE	1,085,000	0	0	0	0	1,085,000
SWING SERVICE	0	0	0	0	0	0
COMMODITY (Other)	4,240,690	0	0	0	180,250	4,060,440
DEMAND	6,131,800	0	0	0	180,250	5,951,550
OTHER	0	0	0	0	0	0

BTU FACTOR

DIVISION(S)	THERMS	CCF	BTU FACTOR
WPB	5,358,360	5,173,590	1.03571
MID-FLORIDA	991,800	957,440	1.03589

DIVISION	TOTAL DELIVERED TO FPUC *	LESS: DELIVERED FOR TRANSPORT CUSTOMERS *	SYSTEM SUPPLY *	DIVISIONAL %S	DIVISIONAL ALLOCATION ESTIMATED	TRANSPORT & OSSS	TOTAL DIVISIONAL ALLOCATION
W PALM BEACH	5,358,360	2,105,120	3,253,240	80.12%	1,222,342.90	51,182.84	1,273,525.74
SANFORD	629,260	184,600	444,660	10.95%	167,057.60	0.00	167,057.60
DELAND	362,540	0	362,540	8.93%	136,239.67	0.00	136,239.67
TOTAL	6,350,160	2,289,720	4,060,440	100.00%	1,525,640.17	51,182.84	1,576,823.01

* UNIT OF MEASURE = THERMS

C:\GASCOST\Allocation of Gas Invoices - MARCH 2000.xls\ACCOUNTING #1

* REVISED *

Confidential

CLM

6/5/10

10/18/01

07:41 AM

DELIVERY POINT ALLOCATION
By Operator Account
FROM 03/01/2000 TO 03/31/2000

PAGE: 16

OPERATOR SUMMARY

ALLOCATION METHOD: OA
ORIGINAL
OTH TYPE: DRY

CONTRACT # 5002 FLORIDA PUBLIC UTILITIES COMPANY

HCF PRESSURE BASE: 14.73

DAY	TOTAL SCHEDULED	TOTAL MEASURED	TOTAL ALLOCATED	TOTAL NO NOTICE	TOTAL OPER VAR	TOTAL SM OPER VAR	MTD NO NOTICE	MTD OPER VAR	DAILY PERCENT OUT OF BALANCE	MTD PERCENT OUT OF BALANCE
01	21,300	20,599	21,300	(701)	0	0	(701)	0	(3.29)	(3.29)
02	21,407	21,473	21,407	66	0	0	(635)	0	0.31	(1.49)
03	21,272	20,652	21,272	(620)	0	0	(1,255)	0	(2.91)	(1.96)
04	19,792	20,069	19,792	277	0	0	(978)	0	1.40	(1.17)
05	19,637	19,595	19,637	(38)	0	0	(1,016)	0	(0.19)	(0.98)
06	19,922	20,735	19,922	813	0	0	(203)	0	4.08	(0.16)
07	19,622	21,502	19,622	1,880	0	0	1,477	0	8.48	1.03
08	19,687	21,449	19,687	1,762	0	0	3,239	0	8.95	1.99
09	19,202	20,703	19,202	1,501	0	0	4,740	0	7.82	2.60
10	19,162	20,543	19,162	1,381	0	0	6,121	0	7.21	3.04
11	20,827	19,614	20,827	(1,213)	0	0	4,906	0	(5.82)	2.21
12	20,817	19,800	20,817	(1,017)	0	0	3,891	0	(4.89)	1.60
13	21,122	21,622	21,122	500	0	0	4,391	0	2.37	1.66
14	21,197	21,775	21,197	578	0	0	4,969	0	2.73	1.74
15	21,092	21,034	21,092	(58)	0	0	4,911	0	(0.27)	1.60
16	21,812	20,404	21,812	(1,408)	0	0	1,503	0	(6.46)	1.07
17	21,542	19,888	21,542	(1,654)	0	0	1,849	0	(7.68)	0.53
18	20,697	20,198	20,697	(499)	0	0	1,350	0	(2.41)	0.36
19	20,482	20,471	20,482	(11)	0	0	1,339	0	(0.05)	0.34
20	20,947	20,322	20,947	(625)	0	0	714	0	(2.98)	0.17
21	20,622	19,904	20,622	(718)	0	0	(204)	0	(4.41)	(0.05)
22	20,707	20,807	20,707	100	0	0	(104)	0	0.48	(0.02)
23	20,687	21,706	20,687	1,019	0	0	915	0	4.93	0.19
24	20,412	21,365	20,412	953	0	0	1,868	0	4.67	0.38
25	20,908	20,249	20,908	(659)	0	0	1,209	0	(3.15)	0.23
26	20,751	19,132	20,751	(1,619)	0	0	(410)	0	(7.80)	(0.08)
27	21,098	20,667	21,098	(431)	0	0	(843)	0	(2.04)	(0.15)
28	21,718	20,461	21,718	(1,257)	0	0	(2,095)	0	(5.79)	(0.36)
29	21,833	19,760	21,833	(2,073)	0	0	(949)	0	(9.49)	(0.69)
30	21,592	19,456	21,592	(2,136)	0	0	(6,307)	0	(9.89)	(1.01)
31	22,756	19,057	22,756	(3,699)	(199)	0	(9,807)	(199)	(16.26)	(1.55)
	645,022	635,016	645,022	(9,807)	(199)	0			(1.55)	

*** END OF REPORT PRINTING ***

(*) Measured Exceeds Scheduled: Overburned - Due FGI
(-) Measured Less Than Scheduled: Underburned - Due Shipper
* Denotes Customer Over 5% Tolerance

Rec

Confidential

CONFIDENTIAL

ESPIRITA BUSINESS FORMS, INC.
(847) 698-2008 FAX (847) 590-4008

TYE: 12/31/00

FPUC
PGA

10/21/01
RS/N/A

41-1
1-4

FPUC
PGA
TYE; 12/31/00

1/4/18/01
8/5/14/01

FLORIDA PUBLIC UTILITIES COMPANY
PURCHASED GAS ADJUSTMENT CALCULATION
MAY 2000

PGC

1. Gas sold under Firm and Interruptible Rate Schedules for all bills rendered in May 2000 for gas consumed in April 2000

FIRM & INTERRUPTIBLE
EXCLUDING GAS FOR
POWER PLANTS

2. Rate Adjustment Calculation

- (a) Cost of Gas Purchased $\frac{41-1}{1-5/1}$ 40.950 ¢ per therm
- (b) True-up Amount $\frac{41-1}{1-5/2}$ (0.155) ¢ per therm
- (c) Total (a + b) Note (B) 40.795 ¢ per therm $\frac{41-1}{1}$
- (d) Revenue Tax Factor 1.00503
- (e) PGA Adjusted for Taxes 41.0002 ¢ per therm
- (f) PGA Rounded to nearest .001¢ Note (A) $\frac{41-1}{1}$ 41.000 ¢ per therm

3. Conversion Factor for all bills rendered during the month of May 2000

- | | WPB | Sanford & DeLand |
|---|---------|------------------|
| (a) Average BTU content of gas purchased during the month of March 2000 (Btu/cf) $\frac{41-1}{1-4}$ | 1,035.7 | 1,035.9 |
| (b) Pressure Conversion Factor | | |
| 1) Delivery Pressure of Gas Sold: | 14.929 | 14.983 |
| 2) Delivery Pressure of Gas Purchased: | 14.730 | 14.730 |
| 3) Conversion Factor (1 / 2) $\frac{41-1}{1-3}$ | 1.01351 | 1.01718 |
| (c) Corrected BTU Content (a x b) | 1,049.7 | 1,053.7 |
| (d) Billing Factor | 1.05 | 1.05 |

NOTES:

1. The current approved levelized Purchased Gas Cost Recovery Factor (PGCRF) is 50.050¢ per therm as referenced on Sheet 35 of FPUC's Gas Tariff.
- 1a. FPUC is flexing downward from its approved PGCRF.
2. The true-up was updated from (0.615)¢ per therm to (0.155)¢ per therm effective January 1, 2000

	FIRM GAS FUEL CHARGE PER THERM						INTERRUPTIBLE GAS FUEL CHARGE PER THERM					
	1995	1996	1997	1998	1999	2000	1995	1996	1997	1998	1999	2000
January	0.17430	0.31660	0.38519	0.31634	0.30500	0.35000	0.17430	0.31660	0.38519	0.31634	0.30500	0.35000
February	0.17430	0.37877	0.49167	0.29201	0.30500	0.36500	0.17430	0.37877	0.49167	0.29201	0.30500	0.36500
March	0.17430	0.36930	0.49167	0.25052	0.30500	0.36500	0.17430	0.36930	0.49167	0.25052	0.30500	0.36500
April	0.22430	0.31255	0.36931	0.30000	0.30500	0.38000	0.22430	0.31255	0.36931	0.30000	0.30500	0.38000
May	0.26430	0.34954	0.37724	0.35000	0.32000	0.41000	0.26430	0.34954	0.37724	0.35000	0.32000	0.41000
June	0.29910	0.35731	0.37724	0.35000	0.34000	(A) 0.29910	0.29910	0.35731	0.37724	0.35000	0.34000	
July	0.29267	0.38519	0.35120	0.35000	0.34000		0.29267	0.38519	0.35120	0.35000	0.34000	
August	0.25286	0.34426	0.34731	0.33500	0.34000		0.25286	0.34426	0.34731	0.33500	0.34000	
September	0.26077	0.32389	0.34731	0.31500	0.38500		0.26077	0.32389	0.34731	0.31500	0.38500	
October	0.25801	0.32813	0.40000	0.31500	0.37000		0.25801	0.32813	0.40000	0.31500	0.37000	
November	0.24715	0.36204	0.43257	0.28500	0.37000		0.24715	0.36204	0.43257	0.28500	0.37000	
December	0.26660	0.38519	0.36061	0.28500	0.30000		0.26660	0.38519	0.36061	0.28500	0.30000	

NOTE (B) Billing below factor of 50, 0.50 Per PSC 99-2443-FOF-60.

41														
42														
43														

$\frac{41-1}{1-5}$

SECURITY BUSINESS FORMS, INC. (647) 699-2888 FAX (647) 688-0088
 1/11/01
 1/11/01

COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR ESTIMATED FOR THE PERIOD OF: JANUARY 2000 THROUGH DECEMBER 2000		CURRENT MONTH:		MAY		PERIOD TO DATE			
COST OF GAS PURCHASED		ACTUAL	FLEXDOWN	DIFFERENCE		ACTUAL	FLEXDOWN	DIFFERENCE	
			ESTIMATE	AMOUNT	%		ESTIMATE	AMOUNT	%
1	COMMODITY (Pipeline)	11,528	11,591	(63)	(0.54)	71,531	66,698	4,833	7.34
2	NO NOTICE SERVICE	1,829	1,829	0	0.00	29,707	29,454	253	0.86
3	SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4	COMMODITY (Other)	1,057,195	1,121,048	(63,853)	(5.70)	5,697,478	8,169,030	(2,471,552)	(30.26)
5	DEMAND	205,094	218,532	(13,438)	(6.15)	2,208,267	2,420,893	(212,626)	(8.78)
6	OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
8	DEMAND	0	0	0	0.00	0	0	0	0.00
9	COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10	Second Prior Month Purchase Adj (OPTIONAL)	0	(46,825)	46,825	(100.00)	0	(3,001,257)	3,001,257	(100.00)
11	TOTAL COST (1+2+3+4+5+6+10) (7+8+9)	1,275,646	1,306,175	(30,529)	(2.34)	8,006,983	7,684,758	322,225	4.19
12	NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13	COMPANY USE	2,665	2,439	226	9.27	9,105	19,245	(10,140)	(52.69)
14	TOTAL THERM SALES	1,329,349	1,303,736	25,613	1.96	8,071,853	7,665,513	406,340	5.30
THERMS PURCHASED									
15	COMMODITY (Pipeline)	3,253,650	3,195,440	58,210	1.82	21,141,800	20,752,420	389,380	1.88
16	NO NOTICE SERVICE	310,000	310,000	0	0.00	5,035,000	4,992,000	43,000	0.86
17	SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18	COMMODITY (Other)	2,923,290	3,195,440	(272,150)	(8.52)	20,817,200	20,752,420	64,780	0.31
19	DEMAND	4,010,780	4,289,780	(279,000)	(6.50)	27,337,376	34,863,780	(7,526,404)	(21.59)
20	OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT									
21	COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
22	DEMAND	0	0	0	0.00	0	0	0	0.00
23	COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24	TOTAL PURCHASES (+17+18+20)(21+23)	2,923,290	3,195,440	(272,150)	(8.52)	20,817,200	20,752,420	64,780	0.31
25	NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26	COMPANY USE	6,532	5,760	772	13.40	24,444	37,360	(12,916)	(34.57)
27	TOTAL THERM SALES (24-26 Estimated Only)	6,523,677	3,189,680	3,333,997	104.52	33,179,133	20,715,060	12,464,073	60.17
CENTS PER THERM									
28	COMMODITY (Pipeline) (1/15)	0.354	0.363	(0.009)	(2.48)	0.338	0.321	0.017	5.30
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)	36.165	35.063	1.082	3.08	27.369	39.364	(11.995)	(30.47)
32	DEMAND (5/19)	5.114	5.094	0.020	0.39	8.078	6.944	1.134	16.33
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 (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37	TOTAL COST OF PURCHASES (11/24)	43.637	40.876	2.761	6.75	38.463	37.031	1.432	3.87
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)	40.799	42.344	(1.545)	(3.65)	37.248	51.512	(14.264)	(27.69)
40	TOTAL COST OF THERM SOLD (11/27)	19.554	40.950	(21.396)	(52.25)	24.133	37.097	(12.964)	(34.55)
41	TRUE-UP (E 2) (0.155)	0.155	0.155	0.000	0.00	0.155	0.155	0.000	0.00
42	TOTAL COST OF GAS (40+41)	19.399	40.795	(21.396)	(52.45)	23.988	36.942	(12.954)	(35.09)
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)	19.49658	41.00020	(21.504)	(52.45)	24.09861	37.12782	(13.029)	(35.09)
45	PGA FACTOR ROUNDED TO NEAREST .001	19.497	41.000	(21.503)	(52.45)	24.099	37.128	(13.029)	(35.09)

abc

RPU
 RGA
 TYPE: 12/31/00

1/11/01
 1/11/01

411-1
5-1

100
5/18/01

COMPANY: FPUC
TITLE: OFF SYSTEM SALES
PERIOD: YEAR END 12/31/00
DATE: APRIL 24, 2001
AUDITOR: RKY

WP NO. 41-3

Off System Sales are sales that the utility makes with private parties. These are not regulated sales. The Commission says that the profit or loss from these sales should be shared equally between the utility and rate payer. The general ledger details off system sales by separating the off system sales from other revenue in account No. 121-4000.495.42.

The customer share of the profit or loss goes into account 121-4000.492.49. The utility share of the profit is included in 121-4000.492.42.

Revenue
Account 121.4000.492.42
41-3
1
May
November
41-3
6
Ref to WP 12 and billing registers

Customer Share
Account 121.4000.49
Ref to WP 12 and 41-1/1 and 41-1/2

Reconciliation with WP 41-1/1 and 41-2/1

Above
Ref to 41-1/1
Ref to 41-2/1

Calculation of Profit amount to customers

	Billing Register	Billing Register
Tax Factor	41-2/1-2p5	
	2.09	
Per G/L above		
Rounding	0.26	0.19

** Off System Sales Profit Margin on WP No. 41-3

[Redacted text]

[Redacted text]

CONFIDENTIAL

41-3

COMPANY: FPUC
TITLE: OFF SYSTEM SALES
PERIOD: YEAR END 12/31/00
DATE: APRIL 24, 2001
AUDITOR: RKY

WP NO. 41-3

PLUS:

2. [REDACTED]
[REDACTED]
[REDACTED]

PLUS:

3. [REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

CONFIDENTIAL

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Florida Public Utilities Company													
2	Calculation of Off-Systems Sales Profit													
3	[REDACTED]													
4	May 2000													
5														
6		Commodity	FTS-1	FTS-1	FPSC Tax									
7		Cost of	Reservation	Usage	on Fuel							FPUC		Customer
8		Gas	Charge	Charge	Expenses	Totals						Profit		Profit
9														
10	Units (MMBtu)	[REDACTED]	[REDACTED]	[REDACTED]	N/A	N/A				N/A		N/A		N/A
11														
12	FPUC Unit Cost	[REDACTED]	[REDACTED]	[REDACTED]	N/A	N/A						N/A		N/A
13	Cost / month													
14	Cost (\$)	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]				[REDACTED]		N/A		N/A
15														
16	Revenues (\$)	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]				[REDACTED]		N/A		N/A
17														
18	Net Revenue (\$)	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]				[REDACTED]				
19														
20														
21														
22														
23														
24														
25														
26														

1 - Cont -

* - Recalculated

See 41-3 / 2 for calculation of profit without taxes to determine 1/2 share.

CONFIDENTIAL

41-3 / 1

41-3 / 1

FPUC
PGA
TYPE: 12/31/00

10/21/01
12/5/01

pac

COMPANY: FPUC
TITLE: CALCULATION OF RESERVATION CHARGE
PERIOD: YEAR END 12/31/00
DATE: MAY 2, 2001
AUDITOR: RKY

100
5/18/01

WP NO. 41-3/1-1

[REDACTED]

[REDACTED]

1. [REDACTED]
2. [REDACTED]

3. [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

EXAMPLE: FOR OFF SYSTEM SALES

TOTAL REVENUE	[REDACTED]	10,000.00
COMMISSION FEE	([REDACTED] A)	(6,500.00) Thru PGA
RESERVATION CHARGE	4,500.00	[REDACTED]
PROFIT	[REDACTED]	0.00 There are no bid deals completed
NET REVENUE	[REDACTED]	[REDACTED]
PROFIT	4,500.00	[REDACTED]

If there are no bid deals, then the reservation cost is set at the profit is higher.

If there are bid deals, then the reservation cost is set at the profit is higher.

Wayne Makin was asked about this and he said it was reasonable.

CONFIDENTIAL

463
1-1

1
WPB 5/18/01
B 5/14/01

MONTH OF: MAY 2000

abe

CLASS RATE LISTING
OSS RATE 195 ON
WPB ONLY. REVENUE

A	Total Revenue	<u>(B)</u> [REDACTED]
B	FPSC Assessment Tax (A*.005)	[REDACTED] N
C	Revenue Excluding Taxes (A-B)	[REDACTED] N
D	Costs	<u>(A)</u> [REDACTED] N
E	Profit Excluding Taxes (C-D)	[REDACTED] N
F	Loss Excluding Taxes	[REDACTED]
G	Total Profit (E+F)	[REDACTED] N
H	Profit Divided by 2	[REDACTED] N
I	Loss	0.00
J	Customer's Profit (PGA) Booked to 121.4000.49549 (H+I)	[REDACTED] <u>41-3</u>

Rep. Income to customer
 $\frac{41-3}{3}$
less GRT
 $\frac{41-3}{1}$
 [REDACTED] (B) ↑

Costs
 [REDACTED] $\frac{41-3}{1}$
Ass Tax
 [REDACTED] (A) ↑

↑ = Recalculated

CONFIDENTIAL

Conf

$\frac{41-3}{2}$

CONFIDENTIAL											

FPUC
PGA
TYE: 12/31/00

12/5/01
8/5/01

1		B	C	D	E	F	G	H	I	J	K
2	Florida Public Utilities Company	Florida Public Utilities Company									
3		Flo-Gas Corporation									
4		Post Office Box 3395, West Palm Beach FL 33401-5886									
5		MAKE CHECK PAYABLE TO: FPUC									
6		AMOUNT ENCLOSED									
7		\$									
8											
9											
10		FLORIDA PUBLIC UTILITIES COMPANY									
11		ATTENTION CHRISTOPHER M SNYDER									
12		PO BOX 3395									
13		WEST PALM BEACH FL 33402 3395									
14											
15		<input type="checkbox"/> CHECK HERE IF ACCOUNT CHANGES ARE REQUESTED ON REVERSE SIDE									
16		ACCOUNT NUMBER	Balance Before CURRENT Charges	CURRENT Charges	TOTAL AMOUNT DUE	CURRENT Charges Past Due On					
17		01-85481-7137	0.00			June 11, 2000					
18		TO INSURE PROPER CREDIT, PLEASE DETACH AND RETURN THIS PORTION WITH PAYMENT									
19		Florida Public Utilities Company									
20		Post Office Box 3395, West Palm Beach FL 33401-5886									
21		Gas Supply (561) 838-1723									
22											
23											
24											
25											
26											
27		Invoice Date: June 1, 2000									
28		Account Number: 01-85481-7137									
29		Meter Read Date: June 1, 2000									
30		Rate Schedule: OSSS-1									
31											
32		Off Systems Sales Service for the Month of May 2000									
33											
34		Description	Tier	Basis	Units	Price*	Amount				
35		Commodity Cost of Gas *	Tier 1	MMBtu							
36			Tier 2	MMBtu							
37			Tier 3	MMBtu							
38			Tier 4	MMBtu							
39			Tier 5	MMBtu							
40			Tier 6	MMBtu							
41			Tier 7	MMBtu							
42											
43											
44		FTS-1 Reservation Charge		MMBtu		\$0.3753					
45		FTS-1 Usage Charge		MMBtu		\$0.0425					
46		FPU Administrative Charge		MMBtu							
47		TOTAL CURRENT CHARGES									
48											
49											
50											
51											
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41-3
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41-3
1

FLORIDA PUBLIC UTILITIES COMPANY
CONFIDENTIAL
PROMOTES YOUR BUSINESS

CONFIDENTIAL

41-3
3

PPUC
Transp Rates

6/18/00 8:51/00

RCT Web Page

http://los.ets.enron.com/infoposti...eddocuments/RATESmarketMAY2000.htm

Market Area Transportation Rates

Effective May 1, 2000

Rates in cents/DTH

	Max.	Max Incl.
<u>RATE SCHEDULE</u>	<u>Rates</u>	<u>Surcharges</u>
FTS-1		
Reservation	36.87	37.53
Usage	3.12	4.25
FTS-2		
Reservation	76.18	76.84
Usage	1.42	2.55
SFTS	76.86	78.87
NNTS	5.90	5.90
ITS-1	32.62	33.75
PNR	32.62	32.84
<u>SURCHARGES</u>		
TCR & 636 Reservation Charge		0.00
TCR & 636- SFTS		0.00
GRI Demand-High Load		0.66
GRI Demand-Low Load		0.40
GRI Volumetric		0.72
GRI-SFTS		1.60
ACA		0.22
TCR Usage		0.00
Unit Fuel Surcharge		0.19
Fuel		3.00%

41-3
1

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CONFIDENTIAL																			
															41-3 5				
<small>INTEGRITY BUSINESS FORMS, INC. (417) 698-2776 FAX (417) 698-4036</small>																			

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	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Florida Public Utilities Company													
2	Calculation of Off-Systems Sales Profit													
3	November 2000													
4	November 2000													
5														
6		Commodity	FTS-1	FTS-1		FPSC Tax						FPUC	Customer	
7		Cost of	Reservation	Usage		on Fuel						Profit	Profit	
8		Gas	Charge	Charge		Expenses				Totals				
9														
10	Units (MMBtu)	[REDACTED]	[REDACTED]	[REDACTED]		N/A				N/A		N/A		N/A
11														
12	Unit Cost	[REDACTED]	[REDACTED]	[REDACTED]		N/A				N/A		N/A		N/A
13														
14	Cost (\$)	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]				[REDACTED]		N/A		N/A
15														
16	Revenues (\$)	[REDACTED]	[REDACTED]	[REDACTED]		\$0.00				[REDACTED]		N/A		N/A
17														
18	Net Revenue (\$)	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]				[REDACTED]				
19														
20														
21														
22														
23														
24														
25														
26														

PC

CONFIDENTIAL

See 41-3 for calculation of profit without taxes to determine 1/2 share.

6/16

FPUC
 PGA
 TYE: 12/31/00

12/18/01
 12/18/01

11/18/01
11/18/01
11/18/01

FLORIDA PUBLIC UTILITIES COMPANY
MONTHLY CALCULATION OF OFF-SYSTEM SALES PROFIT
MONTH OF: NOVEMBER 2000

FB

CLASS RATE LISTING
OSS RATE 195 ON
WPB ONLY REVENUE
*****LESS
*****GROSS
*****RECEIPTS

A	Total Revenue	(A) [REDACTED]
B	FPSC Assessment Tax (A*.005)	[REDACTED]
C	Revenue Excluding Taxes (A-B)	60,451.80
D	Costs	(B) [REDACTED]
E	Profit Excluding Taxes (C-D)	(2,300.00)
F	Loss Excluding Taxes	[REDACTED]
G	Total Profit (E+F)	[REDACTED]
H	Profit Divided by 2	[REDACTED]
I	Loss	0.00
J	Customer's Profit (PGA) Booked to 121.4000.49549 (H+I)	(1,151.84)

Revs. Assoc. to
Customers

(41-3)
8
less GAT
on 41-3
6
[REDACTED] (A) ↑

Costs

[REDACTED] (41-3)
6
less taxes
[REDACTED] (B) ↑

CONFIDENTIAL


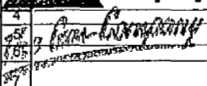
KATHY JOURNAL

12/21/2000

CONFIDENTIAL

41-3
7

10/14/01
5/14/01

1	 Florida Public Utilities Company Florida Public Utilities Company Fio-Gas Corporation Post Office Box 3395, West Palm Beach FL 33401-5886										
2											
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4											
5											
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10											
11											
12											
13											
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15											
16	<input type="checkbox"/> CHECK HERE IF ACCOUNT CHANGES ARE REQUESTED ON REVERSE SIDE										
17	ACCOUNT NUMBER		Balance Before CURRENT Charges		CURRENT Charges		TOTAL AMOUNT DUE		CURRENT Charges Past Due On		
18	115085		0.00						December 11, 2000		
19											
20											
21	TO INSURE PROPER CREDIT, PLEASE DETACH AND RETURN THIS PORTION WITH PAYMENT										
22											
23	Florida Public Utilities Company Post Office Box 3395, West Palm Beach FL 33401-5886 Gas Supply (561) 838-1723										
24											
25											
26											
27											
28											
29											
30											
31											
32	Invoice Date: December 1, 2000 Account Number: 115085 Meter Read Date: December 1, 2000 Rate Schedule: OSSS-1										
33	Off Systems Sales Service for the Month of November 2000										
34											
35											
36											
37											
38											
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40											
41											
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70											

41-3
6

41-3
6

MESSAGES
PLEASE NOTE OUR NEW ACCOUNT NUMBER
CONFIDENTIAL

FPUC
PGA 12/31/01

11/18/01
11/14/01

SCHEDULE A-4

FPUC FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FOR THE PERIOD: JANUARY 2000 THROUGH DECEMBER 2000
 MONTH: NOVEMBER 2000

PRODUCER/ SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1							
2							
3							
4							
5							
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7							
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35							
36							
37							
38							
39							
40							
41							
42							
43							
TOTAL		14,402	14,000	431,993	420,089		
WEIGHTED AVERAGE						\$4.8104	\$4.9468

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

(41.3 / 6)

413 / 9

CONFIDENTIAL

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© I GASCOST\FPSC Firm Transportation Report - NOVEMBER 2000

FPIC
PGA 12/31/01
1/w
5/11/01
85/17/01

AVERAGE ALLOWABLE UNIT COST OF DEMAND
NOVEMBER 2000

FPIC

Day	Total All Deals		
	Units	Unit Price	Amount
1	10,000	0.1825	1,825.00
2	10,000	0.1825	1,825.00
3	10,000	0.1825	1,825.00
4	10,000	0.1825	1,825.00
5	10,000	0.1825	1,825.00
6	10,000	0.1825	1,825.00
7	10,000	0.1825	1,825.00
8	10,000	0.1825	1,825.00
9	10,000	0.1825	1,825.00
10	10,000	0.1825	1,825.00
11	10,000	0.1825	1,825.00
12	10,000	0.1825	1,825.00
13	10,000	0.1825	1,825.00
14	10,000	0.1825	1,825.00
15	10,000	0.1825	1,825.00
16	10,000	0.1825	1,825.00
17	10,000	0.1825	1,825.00
18	10,000	0.1825	1,825.00
19	10,000	0.1825	1,825.00
20	10,000	0.1825	1,825.00
21	10,000	0.1825	1,825.00
22	10,000	0.1825	1,825.00
23	10,000	0.1825	1,825.00
24	10,000	0.1825	1,825.00
25	10,000	0.1825	1,825.00
26	10,000	0.1825	1,825.00
27	10,000	0.1825	1,825.00
28	10,000	0.1825	1,825.00
29	10,000	0.1825	1,825.00
30	10,000	0.1825	1,825.00
Total	300,000	① 0.1825	54,750.00

$$\frac{41.3}{6}$$

① Weighted Average of all deals

Page ②	5,000	$\frac{\% \text{ of Total}}{.5}$	*	$\frac{\text{Rate}}{.1800}$	=	Wegh Avg
						.0900
Page ③	5,000	$\frac{\% \text{ of Total}}{.5}$	*	$\frac{\text{Rate}}{.1850}$	=	.0925
	10,000	1.00				
					Sum =	.1825

CONFIDENTIAL

										$\frac{41.3}{10}$	
<small>INTERNATIONAL BUSINESS MACHINES CORPORATION (647) 698-2026 FAX (647) 608-4000</small>											

Award

Award No:	3698	Posted Date/Time:	10/25/00 4:03:53 PM
Offer No:	6930	Bid No:	5499
Bidder Company Name:	FPL ENERGY SERVICES, INC.		
Bidder Company Code:	197177678		
Release Term Start Date:	11/1/00	Release Term End Date:	11/30/00
Capacity Award Date:	10/25/00	Capacity Award Time:	4:03:53 PM
Award Rate:	\$0.1850		
Rate Form/Type Code:	RES	Max Rate:	\$0.3753

Receipt/Delivery Points Awarded

Receipt/Delivery GTP1/GTP2	Prop POI	D.R.N.	Description	Oct	Nov-Mar	Apr	MaySep
RECEIPT POINT	282	23422	ENRON SABINE PASS PL	0	0	0	0
RECEIPT POINT	611	25809	MOPS-REFUGIO FGT	0	0	0	0
RECEIPT POINT	10258	12740	CARNES TENNESSEE FG	0	0	0	0
DELIVERY POINT	16103	3154	FPU-RIVIERA BEACH	0	1,000	0	0
DELIVERY POINT	16104	28645	FPU-WEST PALM BEACH	0	0	0	0
DELIVERY POINT	16105	3158	FPU-WEST PALM BEACH	0	1,900	0	0
DELIVERY POINT	16106	28456	FPU-LAKE WORTH SOUT	0	0	0	0
DELIVERY POINT	16107	3161	FPU-LAKE WORTH	0	0	0	0
DELIVERY POINT	16108	3163	FPU-BOYNTON BEACH	0	0	0	0
DELIVERY POINT	16109	3165	FPU-BOCA RATON	0	800	0	0
DELIVERY POINT	16156	3262	FPU-SANFORD	0	1,300	0	0
DELIVERY POINT	16157	3261	FPU-SANFORD WEST	0	0	0	0
DELIVERY POINT	16158	3277	FPU-DELAND	0	0	0	0
RECEIPT POINT	23060	28166	EGP-COW ISLAND PLT O	0	5,000	0	0
RECEIPT POINT	57391	32606	NGPL VERMILION	0	0	0	0
RECEIPT POINT	62410	179851	COLUMBIA GULF-LAFAYE	0	0	0	0
DELIVERY POINT	62992	217831	FLORIDA PUBLIC UTIL-D	0	0	0	0
Total Receipt Award Qty.:				0	5,000	0	0
Total Delivery Award Qty.:				0	5,000	0	0

5,000 @ .1850

<div style="border: 1px solid black; padding: 5px; display: inline-block;"> 41.3 10 </div>											
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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

FOR THE PERIOD OF: JANUARY 2000 THROUGH DECEMBER 2000
 CURRENT MONTH: MAY 2000

Line No.	Vendor	Invoice, Credit, Check, or Identifying Number	Filing Page Number	Invoice Amount	Commodity (Pipeline)	No Notice Service	Swing Service	Commodity (Other)	Demand	Other
1	FGT	35934	10 43-1/1	100,255.18	0.00	1,829.00	0.00	0.00	98,426.18	0.00
2	FGT	35924	11 43-1/2	106,667.75	0.00	0.00	0.00	0.00	106,667.75	0.00
3	FGT	36186	12 43-1/3	9,086.00	9,086.00	0.00	0.00	0.00	0.00	0.00
4	FGT	36176	13 43-1/4	3,450.52	3,450.52	0.00	0.00	0.00	0.00	0.00
5	FGT	36185	14 43-1/5	(1,008.87)	(1,008.87)	0.00	0.00	0.00	0.00	0.00
6	FGT	CK625001734	15 43-1/6	(27,815.40)	0.00	0.00	0.00	(27,815.40)	0.00	0.00
7	[REDACTED]	[REDACTED]	16 43-1/7	[REDACTED]	0.00	0.00	0.00	[REDACTED]	0.00	0.00
8	[REDACTED]	[REDACTED]	17 43-1/8	[REDACTED]	0.00	0.00	0.00	[REDACTED]	0.00	0.00
9	[REDACTED]	[REDACTED]	18 43-1/9	[REDACTED]	0.00	0.00	0.00	[REDACTED]	0.00	0.00
10	[REDACTED]	[REDACTED]	19 43-1/10	[REDACTED]	0.00	0.00	0.00	[REDACTED]	0.00	0.00
11	[REDACTED]	[REDACTED]	20 43-1/11	[REDACTED]	0.00	0.00	0.00	[REDACTED]	0.00	0.00
12	[REDACTED]	[REDACTED]	20 43-1/12	[REDACTED]	0.00	0.00	0.00	[REDACTED]	0.00	0.00
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
			TOTAL	1,275,645.68	11,527.65	1,829.00	0.00	1,057,195.10	205,093.93	0.00

Confidential

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48

12p2
40

pac

TYPE: 12/3/00

FPUC
PGA

12/11/00
15/11/01

05/31/00	Please reference this invoice	remittance
DUE 06/10/00	REDACTED	
INVOICE NO. JS932		
TOTAL AMOUNT DUE \$100,255.18		

CONFIDENTIAL

10

			BASE	SURCHARGES	DISC	NET		
NO NOTICE RESERVATION CHARGE	05/00	A RES	0.3687	0.0066	0.3753	293,260	\$110,060.48	
TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5767, at poi 16203	05/00	A MNR	0.0590		0.0590	(A) 31,000		
TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5767, at poi 16104	05/00	A TRL	0.3687	0.0066	0.3753	(3,100)	(\$1,163.43)	
TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5767, at poi 16105	05/00	A	0.3687	0.0066	0.3753		(\$1,163.43)	
TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5767, at poi 16106	05/00	A TRL	0.3687	0.0066	0.3753	(3,100)	(\$1,163.43)	
TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5767, at poi 16107	05/00	A	0.3687	0.0066	0.3753	(6,200)	(\$2,326.86)	
TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5767, at poi 16107	05/00	A TRL	0.3687	0.0066	0.3753	(3,100)	(\$1,163.43)	
TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5767, at poi 16107	05/00	A TRL	0.3687	0.0066	0.3753	(3,100)	(\$1,163.43)	
TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5767, at poi 16107	05/00	A TRL	0.3687	0.0066	0.3753	(3,100)	(\$1,163.43)	
TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5767, at poi 16107	05/00	A TRL	0.3687	0.0066	0.3753	(9,300)	(\$3,490.29)	
TOTAL FOR CONTRACT 5009 FOR MONTH OF 05/00.						293,260	\$100,255.18	

43-1

PPUC
PGA
12/31/00

43-1

432

less no (A)
notice
reservated
days

31,000
401,078

gross w/ 43-1/12

12/15/01
6511/01

DATE 05/31/00
 DUE 06/10/00
 INVOICE NO. 35924
 TOTAL AMOUNT DUE \$106,667.75

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: SNYDER, CHRIS
 POST OFFICE BOX 3395
 WEST PALM BEACH, FL 33402-3395

Please reference this invoice no. on your remittance and wire to:
 Wire Transfer
 Florida Gas Transmission Company
 Nations Bank; Dallas, TX
 Account #
 ABA #

REDACTED

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

POI NO.	RECEIPTS DRN No.	DELIVERIES		PRD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
		POI NO.	DRN No.				BASE	SURCHARGES	OTSC			NET
	RESERVATION CHARGE			05/00	A	RES	0.7618	0.0066		0.7684	139.818	\$106,667.75
TOTAL FOR CONTRACT 3624 FOR MONTH OF 05/00.											139.818	\$106,667.75

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
1996	0.0065	\$263.75	\$106,931.50
1999	0.0076	\$138.82	\$106,606.57
2000	0.0066	\$0.00	\$106,667.75

*** LNG US INVOICE 35924 ***

CONFIDENTIAL

11

43-1
2

FPUC
 PGA
 TYE: 12/31/00

(Handwritten signatures and dates)
 5/18/01
 8/5/01

QUEST FORMS, INC. 1847 800-368 FAX 1847 988-4806

FLORIDA GAS TRANSMISSION COMPANY
An ENRON/LI Paso Energy Affiliate

Page 1

DATE	06/10/00	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: SNYDER, CHRIS POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance and wire to: Wire Transfer: Florida Gas Transmission Company Nations Bank, Dallas, TX Account # [REDACTED] ABA # [REDACTED]
BOE	06/20/00		
INVOICE NO.	36166		
TOTAL AMOUNT DUE	\$9,086.00		

CONTRACT: 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY SAP CUSTOMER NO: [REDACTED]
 TYPE: FIRM TRANSPORTATION LEGAL ENTITY NO: 4084 PLEASE CONTACT JAMES DRAHL AT (713)653-6679 WITH ANY QUESTIONS REGARDING THIS INVOICE
 DUHS NO: 006524127 OR CCCC 1151

FDI NO.	RECEIPTS DRN No.	DELIVERIES		PRICE MONTH	IC	RC	RATES				VOLUMES CIN DRN	AMOUNT
		FDI NO.	DRN No.				BASE	RECHARGES	DISC	ACT		
	Usage Charge	16103	3154	05/00	A	COM	0.0212	0.0122		0.0426	19.303	\$520.36
	Usage Charge	16104	26645	05/00	A	COM	0.0212	0.0122		0.0426	12.401	\$527.04
	Usage Charge	16105	3158	05/00	A	COM	0.0212	0.0122		0.0426	26.446	\$1,124.04
	Usage Charge	16106	28456	05/00	A	COM	0.0212	0.0122		0.0426	14.650	\$397.63
	Usage Charge	16107	3161	05/00	A	COM	0.0212	0.0122		0.0426	19.906	\$516.09
	Usage Charge	16108	3163	05/00	A	COM	0.0212	0.0122		0.0426	27.063	\$1,140.26
	Usage Charge	16109	3165	05/00	A	COM	0.0212	0.0122		0.0426	52.203	\$1,718.63
	Usage Charge	16116	3262	05/00	A	COM	0.0212	0.0122		0.0426	8.313	\$353.30
	Usage Charge	16117	3261	05/00	A	COM	0.0212	0.0122		0.0426	3.432	\$145.86
	Usage Charge	16118	3277	05/00	A	COM	0.0212	0.0122		0.0426	9.317	\$395.97
	Usage Charge	16213	3214	05/00	A	COM	0.0212	0.0122		0.0426	26.700	\$1,219.75
	Usage Charge	62952	217831	05/00	A	COM	0.0212	0.0122		0.0426	2.050	\$87.73
TOTAL FOR CONTRACT 5009 FOR MONTH OF 06/00.											213.766	\$9,086.00

CONFIDENTIAL

12

43-1
3

plus $\frac{43-1}{4}$
less $\frac{43-1}{5}$

213,788
135,315

349,103
<23,736>

325,370

43-1
12

TYPE: 12/31/00

FPUC
PGA

11/21/01
11/21/01
8/12/01

FLORIDA GAS TRANSMISSION COMPANY
An ENBRG/EI Paso Energy Affiliate

DATE	06/10/00	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: SAYGER, CHRIS POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank, Dallas, TX Account # ABA #
GUE	06/20/00		
INVOICE NO.	36176		
TOTAL AMOUNT DUE	\$3,450.52		

REDACTED

CONTRACT: 3624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY SAP CUSTOMER NO: 4084 PLEASE CONTACT JAMES CRAMER
 LEGAL ENTITY NO: 006924427 AT (713)553-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE
 TYPE: FIRM TRANSPORTATION DLNS NO: DR CCCC LIST

FUI NO.	RECEIPTS DRK No.	DELIVERIES		PROP MONTH	IC	RC	RATES			VOLUMES GTH BRY	AMOUNT
		FUI NO.	DRK No.				BASE	SURCHARGES	DTSC		
	Usage Charge	36103	3154	05/00	A	COH	0.0142	0.0113	0.0255	8,857	1226.87
	Usage Charge	36104	28645	05/00	A	COH	0.0142	0.0113	0.0255	12,059	1327.59
	Usage Charge	36105	3158	05/00	A	COH	0.0142	0.0113	0.0255	15,252	1368.91
	Usage Charge	36106	28456	05/00	A	COH	0.0142	0.0113	0.0255	24,100	1869.55
	Usage Charge	36107	3161	05/00	A	COH	0.0142	0.0113	0.0255	8,742	1207.97
	Usage Charge	36108	3163	05/00	A	COH	0.0142	0.0113	0.0255	827	107.24
	Usage Charge	36109	3165	05/00	A	COH	0.0142	0.0113	0.0255	8,950	1229.25
	Usage Charge	36156	3262	05/00	A	COH	0.0142	0.0113	0.0255	15,227	1476.57
	Usage Charge	36157	3261	05/00	A	COH	0.0142	0.0113	0.0255	15,366	1477.25
	Usage Charge	36158	3277	05/00	A	COH	0.0142	0.0113	0.0255	12,733	1370.17
TOTAL FOR CONTRACT 3624 FOR MONTH OF 05/00.										135,325	13,450.52

CONFIDENTIAL

13

4/3-1
4

Handwritten initials

FPUC
PGA
TYPE: 12/31/00

Handwritten signature and date
12/31/01
12/31/01

BUSINESS FORMS, INC.
(847) 988-2820
FAX (847) 989-4508

FLORIDA GAS TRANSMISSION COMPANY
An ENRON/CI Paso Energy Affiliate

DATE	06/10/00	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: SNYDER, CHRIS POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance and wire to:	
DUE	06/20/00		Wire Transfer	
INVOICE NO.	36165		Florida Gas Transmission Company	
TOTAL AMOUNT DUE	(\$1,006.67)		Nations Bank, Dallas, TX Account # [REDACTED] ABA # [REDACTED]	

REDACTED

CONTRACT: 5002 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY SAP CUSTOMER NO:
 TYPE: DELIVERY POINT OPERATOR ACCOUNT LEGAL ENTITY NO: 6084 PLEASE CONTACT HEIDI MASSIN
 DUNS NO: 006624229 AT (713)653-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

PUI NO.	RECEIPTS ORN NO.	DELIVERIES FOI NO.	DRN NO.	PRDG MONTH	IC	RC	RATES			VOLUMES ETH GRV	AMOUNT	
							GASL	SEARCHARGES	OTSC			NET
	No Notice			05/00	A	CCN	0.0232	0.6122		0.0426	(23.736)	(\$1,006.67)
TOTAL FOR CONTRACT 5002 FOR MONTH OF 05/00:											(23.736)	(\$1,006.67)

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) 339-6100.

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
1996	0.0086	\$0.00	(\$1,006.67)
1997	0.0075	\$0.00	(\$1,006.67)
2000	0.0072	\$0.00	(\$1,006.67)

*** END OF INVOICE ***

CONFIDENTIAL

14

43-1
5

[Handwritten initials]

FPUC
PGA
TYPE: 12/31/00

[Handwritten dates and initials]
5/16/01
5/14/01

SHIVERS FORBES, INC. (817) 608-2888 FAX (817) 898-8800

11/18/01
12/14/01

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



05/10/2000

2000274 01 SD

7593

3

PG 1 OF 1

FLORIDA PUBLIC UTILITIES CO
ATTN: MARC SCHNEIDERMAN
POST OFFICE BOX 3395
WEST PALM BEACH, FL
33402-3395

VENDOR NO. 4084
REMITTANCE STATEMENT

INVOICE NUMBER	INVOICE DATE	INVOICE NUMBER	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
0038	05/10/2000	35655		27,815.40	0.00	27,815.40
			100 IMBALANCE CASH OUT			
						TOTAL 27,815.40

*Credit
in balance*

Example

- ① If FPU orders 11,000 MBTU
- ② only takes 10,000 MBTU
- ③ FPU gets a credit 1,000 for the difference

doesn't account for them because the cost per them is based on the actual mmbtu received by FPU not invoice amounts

INSTRUCTIONS:
CALL ALICIA LENDERMAN TO PICK UP CHECK X36290. EB3922

AND RETAIN THIS STUB FOR YOUR RECORDS.

See copy of check # 0625001734 ATTACHED BELOW

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

62-20 311 No. 0625001734

05/10/2000

TO THE ORDER OF
FLORIDA PUBLIC UTILITIES CO
ATTN: MARC SCHNEIDERMAN
POST OFFICE BOX 3395
WEST PALM BEACH, FL
33402-3395

\$\$\$\$\$\$\$\$\$\$\$27,815.40
NOT VALID AFTER 90 DAYS

Seven Thousand Eight Hundred Fifteen and 40/100 Dollars

Marc Schneiderman
AUTHORIZED SIGNATURE

BANK DELAWARE, A SUBSIDIARY OF CITICORP
PENN'S WAY, NEW CASTLE, DE 19720

CONFIDENTIAL
REDACTED
CONFIDENTIAL

43-1/6

Handwritten initials: *PH*

FPUC
PGA
TYE: 12/31/00

Handwritten dates: *11/4/01*
6/18/01
8/3/01

FROM: DUKE ENERGY (DETM) (MON) 6 2500 213 29/ST 21328/N 60246505

INVOICE FOR NATURAL GAS FOR NOM DELIVERIES

FLORIDA GAS TRANSMISSION COMPANY

DATE	CONTRACT	RELATIONSHIP	DESCRIPTION	MMBTU VOLUME	PRICE	AMOUNT DUE
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

When payment is received, please fax remittance information to the attention of Accounts Receivable at (713) 660-8585.

Any questions, doubt, or inquiries, please contact your payment agent.

16

Handwritten number: *421*

FPUC
PGA
TYE: 12/31/00

10/1/00
8/5/00

Natural Gas Sales Invoice

Invoice Number: 607741
 Invoice Date: 08/02/2000
 Contract #: 15715
 Delivery Month: 05/2000
 Due Date: 08/25/2000

ATTN: CHRIS YONER FLORIDA PUBLIC UTILITIES PO BOX 2305 WEST PALM BEACH, FL 33402-3305	AMOCO ENERGY TRADING CORPORATION WIRE TRANSFER ACCT CHASE MANHATTAN BANK NY ACCT NO 0102578097 ABA 021000021 NEW YORK, NY 10081-6000
--	--

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 Amoco's invoice number on all remittances.

Natural gas delivered during 05/00. Calculations are based on nominated quantities.

Delivery Point Description	Amoco ID#	Quantity MMBTU	Price \$/MMBTU	Amount Due (\$)
FCG ZONE 1 POOL (STAY)	048630			
FCG STATION 1 POOL (POINT)	069380			
FCG FAIRWAY (RD)	070036			
Total Amount Due				

CONFIDENTIAL

Invoice Page 1 of 1

12/18/01
12/17/01

HU Amoco -- NACM 6/6/00 8 16 PAGE 2/3 Right FAX

[REDACTED]
[REDACTED]
[REDACTED]

Natural Gas Sales Invoice

Invoice Number 508049
Invoice Date 06/02/2000
Contract 196781
Delivery Month 05/2000
Due Date 06/23/2000

ATTN: CHRIS SYNDER
FLORIDA PUBLIC UTILITIES
PO BOX 3395
WEST PALM BEACH, FL 33402-3395

[REDACTED]
[REDACTED]
[REDACTED]

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

Natural gas delivered during 05/00 Calculations are based on nominated quantities

Delivery Point Description	Amoco ID#	Quantity MMBTU	Price \$/MMBTU	Amount Due (\$)
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Total Amount Due				[REDACTED]

If you have any questions, please contact
281-366-5813

For Amoco use only 41576

Volume Page 1/1

CONFIDENTIAL

ppc

FPUC
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TYE: 12/31/00

10/15/01
5/ 8/14/01

06/06/00 14 58 352 331 0789 FLA GAS UTILITY 002/002

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Florida Public Utilities
 Cheryl Snyder
 P.O. Box 3395
 W Palm Beach, FL 33402
 Tel: (561) 838-1775

Invoice # 0001100
 Date 06/06/00

Supplier Imbalance Invoice
 Production Month: January 2000

DLI @ [REDACTED]
 Total Due [REDACTED]

Due Date 06/16/00

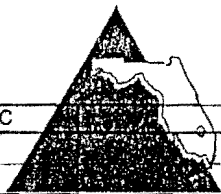
Payment Instructions
 Sun Wire Transfer
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CONFIDENTIAL

PBC

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PGA
TYE: 12/31/00

11 Kay 5/18/01
8 5/14/01



Florida
Public
Utilities
Company

	A	B	C	F	G	H
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3	PBC					
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7						
8	INVOICE					
9						
10				Date:	May 10, 2000	
11				Due Date:	May 20, 2000	
12						
13	Infinite Energy					
14	Attention: Mr. Mike Blaser					
15	7001 SW 24th Avenue					
16	Gainesville, Florida 32607					
17						
18	INVOICE NUMBER		12112859GS81			
19						
20						
21						
22		<u>Description</u>	<u>Basis</u>	<u>Units</u>	<u>Price</u>	<u>Amount</u>
23	April 2000 Imbalance Trading		MMBtu	7,058	\$3.0000	\$21,174.00
24						
25	Totals			7,058		\$21,174.00
26						
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41	Mail Payment to:			Wire transfer payment to:		
42						
43	Florida Public Utilities Company			SunBank/South Florida, NA		
44	Attention: Christopher M. Snyder			501 East Los Olas Boulevard		
45	Post Office Box 3395			Ft. Lauderdale, Florida		
46	West Palm Beach, Florida 33402-3395			ABA		
47				For the credit of Florida Public Utilities Company		
48				General Account No. 00000000000000000000		
49						
50	Please enclose one copy of this invoice with check payment					
51						
52						
53						
54	Post Office Box 3395 • West Palm Beach, Florida 33402-3395 • (561) 838-1723 • Fax (561) 838-1713					

Credit
for units

REDACTED
REDACTED

CONFIDENTIAL

431
11

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

FOR THE PERIOD OF: JANUARY 2000 THROUGH DECEMBER 2000
 CURRENT MONTH: NOVEMBER 2000

Line No.	Vendor	Invoice, Credit, Check, or Identifying Number	Filing Page Number	Invoice Amount	Classification Breakdown					
					Commodity (Pipeline)	No Notice Service	Swing Service	Commodity (Other)	Demand	Other
1	FGT	38846	10-43-21	255,181.94	0.00	5,487.00	0.00	0.00	249,694.94	0.00
2	FGT	38836	11-42-22	243,521.33	0.00	0.00	0.00	0.00	243,521.33	0.00
3	FGT	39101	12-43-23	10,168.72	10,168.72	0.00	0.00	0.00	0.00	0.00
4	FGT	39092	13-43-24	6,447.90	6,447.90	0.00	0.00	0.00	0.00	0.00
5	FGT	39100	14-43-25	(1,229.75)	(1,229.75)	0.00	0.00	0.00	0.00	0.00
6	FGT	39051	15-43-26	104,708.43	0.00	0.00	0.00	104,708.43	0.00	0.00
7	FGT	CK1000000285	16-43-27	(22,074.50)	0.00	0.00	0.00	(22,074.50)	0.00	0.00
8			17-43-28		0.00	0.00	0.00		0.00	0.00
9			18-43-29		0.00	0.00	0.00		0.00	0.00
10			19-43-30		0.00	0.00	0.00		0.00	0.00
11					0.00	0.00	0.00		0.00	0.00
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TOTAL				2,685,171.66	15,386.87	5,487.00	0.00	2,171,081.52	493,216.27	0.00

2911 40 1292

TYPE: 12/31/00

FPUC
PGA

11/18/01
12/17/01

43-2

COMPLETED

100

MTI BUSINESS FORMS INC. (417) 688-2870 FAX (417) 688-4808

INVOICE
FLORIDA GAS TRANSMISSION COMPANY
 An ENRON/El Paso Energy Affiliate

DATE	11/30/00
DEL	12/10/00
INVOICE NO.	36846
TOTAL AMOUNT DUE	\$255,181.94

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: SHYDER, CHRIS
 POST OFFICE BOX 3395
 WEST PALM BEACH, FL 33402-3395

Please reference this invoice no. on your remittance
 And wire to:
 Wire Transfer
 Florida Gas Transmission Company
 Nations Bank, Dallas, TX
 Account #
 ABA #

REDACTED

CONTRACT: 5009

SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY
 TYPE: FIRM TRANSPORTATION

SAP CUSTOMER NO: 4000002517
 LEGAL ENTITY NO: 4084
 DUNS NO: 006924427

PLEASE CONTACT JAMES CRAHER
 AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

CONFIDENTIAL

RECEIPTS RI NO.	DRM NO.	DELIVERIES POI NO.	DRM NO.	PRD MONTH	TC	RC	RATES		DISC	FCT	VOLUMES DTH DRY	AMOUNT
							BASE	SURCHARGE				
RESERVATION CHARGE												
RES CHG FOR TEMP RELINO AT LESS THAN MAX RATE												
				11/00	A	RES	0.3687	0.0066		0.3753	516,480	\$193,834.94
NO NOTICE RESERVATION CHARGE												
				11/00	A	RES	0.3667			0.3667	300,000	\$110,610.00
TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5872, at poi 16103												
				11/00	A	MHR	0.0590			0.0590	93,000	\$5,487.00
TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5872, at poi 16105												
				11/00	A	TRL	0.1850			0.1850	(30,000)	(\$5,550.00)
TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5072, at poi 16109												
				11/00	A	TRL	0.1850			0.1850	(57,000)	(\$10,545.00)
TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5872, at poi 16156												
				11/00	A	TRL	0.1850			0.1850	(24,000)	(\$4,440.00)
TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5767, at poi 16104												
				11/00	A	TRL	0.1800			0.1800	(39,000)	(\$7,015.00)
TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5767, at poi 16106												
				11/00	A	TRL	0.1800			0.1800	(87,000)	(\$15,660.00)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 11/00.											609,480	\$255,181.94

Terms agreed to A-1 Dated filed w/ Commission on 43-2

609,480
~~*316,920*~~
~~*926,400*~~
~~*93,000*~~
~~*300,000*~~
~~*626,400*~~
833,400

less No Notice

agreed w/ terms reported on A-1

43-2

43-2

10

FPUC
 PGA
 TYPE: 12/31/00

12/18/01
12/19/01

FILE	
ESS FORMS INC	
(947) 398-2630	
AX	
71 698-6810	

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

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

ISSUER: FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: SNYDER, CHRIS
 POST OFFICE BOX 3395
 WEST PALM BEACH, FL 33402-3395

Please reference this invoice no. on your remittance and wire to:
 Wire Transfer
 Florida Gas Transmission Company
 Nations Bank; Dallas, TX
 Account #
 ABA #

REDACTED

1 3624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY
 TYPE: FIRM TRANSPORTATION TYPE: FIRM TRANSPORTATION
 SAP CUSTOMER NO: 4000002517 LEGAL ENTITY NO: 4084 PLEASE CONTACT JAMES CRAHER
 DUNS NO: 006924427 AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

RECEIPTS	DELIVERIES		PROD MONTH	TC	RC	RATES			DISC	RET	VOLUMES DTH DRY	AMOUNT	
	POJ NO.	DRM No.				BASE	SURCHARGES						
RESERVATION CHARGE			11/00	A	RES	0.7618	0.0066			0.7684	316,920	\$243,521.33	
			TOTAL FOR CONTRACT 3624 FOR MONTH OF 11/00.									316,920	\$243,521.33

GRI Research Incentive (GRI) Contributions:

Please specify amount(s) and the specific project(s) or project area(s), if any, to which amounts are applicable. For specific information about GRI funding projects please contact GRI at (773) 399-8300.

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	Invoice
1998	0.0065	1802.15	\$244,123.48
1999	0.0076	1316.92	\$243,636.95
2000	0.0066	\$0.00	\$243,521.33

*** END OF INVOICE 38836 ***

CONFIDENTIAL

2/23/02

43-2

11

[Handwritten signature]

PUC
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 TYPE: 12/31/00

5/15/01
 5/15/01

BUSINESS FORMS INC. (817) 698-2828 X (817) 698-4008



Florida Gas Transmission Company
An Enron/EI Paso Energy Affiliate

Invoice

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

WEST PALM BEACH FL 33402-3395

Invoice Date: December 10, 2000
Net Due Date: December 20, 2000
Invoice Identifier: 39100
Invoice Total Amount: \$1,229.75

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

Bill Pty Duns: 006924427

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

Rec Loc	Del Loc	Chrg Type	Acct Adj	Base	Surc	Net	Quantity	Amount Due	Repl Pty ID	Repl Rel Cd
NO NOTICE		COT		0.0312	0.0165	0.0477	-25.781	-1,229.75		
Total for Contract 5002:								-25,781	-1,229.75	

CONFIDENTIAL

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

Accounting Adjustment Method: RES = Restatement
REV = Revision

Charge Type Code: COT = Transportation Commodity

-25,781
+213,181
+210,029
197,429

balances paid
after the invoice date.

Agreed w/Thorne
Submitted on A-1 to
Attorney in filing
43-2

Gas Research Institute (GRI) Contributions:
Please specify the amount (s) and the specific project (s) or project area (s), if any, to which such amounts are applicable. For specific information about GRI funding and projects please contact GRI at (773) 399-8100.

Amount Project (s) Project Area (s)

If you are authorized to remit GRI at the following rate, (inclusive of "check the box" contributions) your total invoice amount is:

Year	Rate	Incremental GRI	Total Invoice
1998	0.0088	0.00	-1229.75
1999	0.0075	0.00	-1229.75
2000	0.0072	0.00	-1229.75
0	0	0.00	0.00
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43-2

Handwritten signature and date
5/18/01
B5/11/01

CONFIDENTIAL



Florida Gas Transmission Company
An Enron/EI Paso Energy Affiliate

Invoice

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

Billable Party: FLORIDA PUBLIC UTILITIES
ATTN: SNYDER CHRIS
POST OFFICE BOX 3395
WEST PALM BEACH FL 33402-3395

Invoice Date: December 10, 2000

Net Due Date: December 20, 2000

Invoice Identifier: 39051

Invoice Total Amount: \$104,708.43

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

Bill Pty Duns: 006924427

REDACTED

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

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates			Quantity	Amount Repl Due Pty ID	Repl Rel Cd
				Base	Surc	Disc			
		NNI		5.1300			20.411	104,708.43	

CIO - NET NO NOTICE IMBALANCE

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

difference not moved thru system not bought in Oct

Reported moved thru system in Oct

43-j

Note: Go to <https://glbiz.enron.com/public> for rate information.
Accounting Adjustment Method: RES = Restatement
REV = Revision

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

Actual
~~The terms moved thru system reported in Oct but not paid into the system & not into the Oct~~

This is the difference between the amount moved in Oct & the amount bought in Oct. The actual terms moved through the system as reported in Oct but only the cost of the terms collected for. The difference in \$ is not billed or check received until next month.

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

*43-2
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15

FPUC
PGA
TYE: 12/31/00
11/10/01
5/16/01

10/18/01
5/15/14/01

JHC

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



FPUC
PGA
TYE: 12/31/00

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

11/10/2000

PAGE 1 OF 1

VENDOR NO: 5000018373
REMITTANCE STATEMENT

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

SPECIAL INSTRUCTIONS:

Call Linda Lindley to pick up check #35663 r1

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

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

No. 1000000285

11/10/2000

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

~~-----~~ \$22,074.50

NOT VALID AFTER 1 YEAR

43-2

Two thousand seventy four and 50/100 Dollars

J. Mauchon

AUTHORIZED SIGNATURE

CONFIDENTIAL

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

REDACTED

43-2
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12/18/01 BS/14/01

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FROM: PSC ENERGY

MONITORING: 10 9 43 1 9 -1/ NO. 1500200711

FPUC
PGA
TYE: 12/31/00

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CONFIDENTIAL

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pac

FPUC
PGA
TYE: 12/31/00

Jan 5/18/01
B 5/14/01

B12 AMOCC NACH 12/5/00

B/S PAGE 373

Gas Sales Invoice

Attention: Amelia Willis
FLORIDA PUBLIC UTILITIES
PO BOX 3085
WEST PALM BEACH FL 33402-3305

Invoice Number: 1743
Invoice Date: 12/05/2000
Contract: 357175
Delivery Month: Nov 2000
Due Date: 12/28/2000

Remit To: WIRE

Fax: (561) 838-1743

If bill amount is different than the total amount billed, please check charges on this invoice and to that
number and number below. If (a) not appropriate for amount billed
Please include BP Invoice number on all remittances

Unit Price: 21.00

Unit Price: 21.00

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Table with 12 columns and 4 rows. Includes footer: INTEGRITY BUSINESS FORMS, INC (847) 688 2626 FAX (847) 808 4608

W/S 11/10/01 8-1/2-1/4/01

Trading Partner: ~~Florida Public Utilities Company~~
Florida Public Utilities Company
Attn: Mr. Christopher M. Sawyer
P.O. Box 8996
West Palm Beach, Florida 33416
Fax: 561 880 7738

Invoice # _____
Invoice Dates _____
Period: 12/1/00 - 12/31/00

Map Reference: _____
IB #: _____

Invoice #	Description	Amount	Taxes	Total Amount
_____	_____	_____	_____	_____
Total Due:		_____		_____

Payment Due Upon Receipt
Questions regarding invoices may be directed to _____

By Wire: _____
By Check: _____

Conf CONFIDENTIAL *430-8*



Florida Gas Transmission Company
An Enron/EI Paso Energy Affiliate

Invoice

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

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

WEST PALM BEACH FL 33402-3395

Invoice Date: December 10, 2000
Net Due Date: December 20, 2000
Invoice Identifier: 39101
Invoice Total Amount: \$10,168.72

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

REDACTED

CONFIDENTIAL

Bill Ply Duns: 006924427

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

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

TYPE: 12/31/00

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10,168.72
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Florida Gas Transmission Company
An Enron/EI Paso Energy Affiliate

Invoice

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

Billable Party: FLORIDA PUBLIC UTILITIES
ATTN: SNYDER CHRIS
POST OFFICE BOX 3395
WEST PALM BEACH FL 33402-3395

Invoice Date: December 10, 2000
Net Due Date: December 20, 2000
Invoice Identifier: 39092
Invoice Total Amount: \$6,447.90

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

REDACTED

Bill Pty Duns: 006924427

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

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

CONFIDENTIAL

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210,029
6,447.90
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TYE 12/31/00

Handwritten notes and signatures on the right margin, including dates like 12/10/01 and 12/11/01.