

LAW OFFICES  
**MESSER, CAPARELLO & SELF**  
A PROFESSIONAL ASSOCIATION

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February 18, 2002

**BY HAND DELIVERY**

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

ORIGINAL

RECEIVED FPSC  
FEB 18 PM 3:56  
COMMISSION  
CLERK

Re: Florida Public Utilities Company; Docket No. 020003-GU

Dear Ms. Bayo:

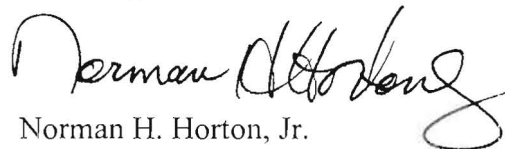
Enclosed for filing on behalf of Florida Public Utilities Company in this docket are the following documents:

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

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

  
FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE  
01871 FEB 18 02  
FPSC-COMMISSION CLERK

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In Re: Purchased Gas Adjustment (PGA)    )  
  )  
\_\_\_\_\_  )

Docket No. 020003-GU  
Filed: February 18, 2002

**FLORIDA PUBLIC UTILITIES COMPANY'S REQUEST  
FOR SPECIFIED CONFIDENTIAL TREATMENT**

Florida Public Utilities Company ("FPU"), pursuant to section 366.093, Florida Statutes, and Rule 25-22.006(4), Florida Administrative Code, submits this Request for Specified Confidential Treatment of portions of its purchased gas adjustment ("PGA") for the month of December, 2001 covering the customers of the former South Florida Natural Gas. In support thereof, FPU states:

1. FPU's PGA filing for the month of December, 2001 consists of (a) Schedules A-1, A-1/R, A-1/Flexdown, A-1 Supporting Detail, Schedule A-1 Supporting Detail Supplement, A-2, A-3, A-4, A-5 and A-6 for the period of January 2001 through December 2001; and (b) purchased gas invoices for the month of December, 2001.

2. FPU requests that certain information in its PGA filing for the month of December, 2001 be classified as "proprietary confidential business information" within the meaning of section 366.093, Florida Statutes. The specific information is in Schedule A-1 Supporting Detail Supplement, Schedule A-3, Schedule A-4, and gas invoices from suppliers other than Enron and the Florida Gas Transmission Company. The information and material at issue are intended to be and are treated by FPU as proprietary and confidential. The Commission previously has determined that this information is entitled to the protection of Section 366.093(3), Florida Statutes. See, e.g., Order No. PSC-96-0532-CFO-GU, issued April 15, 1996. Attached hereto as Exhibit "A" is a detailed explanation of the information and material for which confidential treatment are requested and

justification for the requested confidential treatment of the highlighted portions of FPU's December, 2001 PGA filing.


3. An unedited version of FPU's PGA filing for the month of December, 2001 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 redacted is enclosed herewith.

4. 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 18<sup>th</sup> day of February, 2002.

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"

FLORIDA PUBLIC UTILITIES COMPANY  
d/b/a South Florida Natural Gas Company

Docket No. 020003-GU

Justification for Confidentiality of December 2001 Schedules:

<u>SCHEDULES</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
A-1 Supporting Detail	4A	4	VENDOR INVOICE, CREDIT, CHECK, OR IDENTIFYING NUMBER INVOICE AMOUNT CLASSIFICATION BREAKDOWN	(1,3) (1,3) (1,3) (1,3) (1,3)
A-3	6	1	PURCHASED FROM, SYSTEM SUPPLY, END USE, TOTAL PURCHASED COMMODITY COST/THIRD PARTY OTHER CHARGE ACA/GRI/FUEL, TOTAL CENTS PER THERM	(1) (1) (1) (1) (1,2) (1)
A-4	7	1-8	PRODUCER NAME, RECEIPT POINT, GROSS AMOUNT, NET AMOUNT, MONTHLY GROSS, MONTHLY NET, WELLHEAD PRICE, CITYGATE PRICE	(1) (1) (1) (1) (1) (1) (1,2)

(1)

The information contained within these columns represent negotiated gas supply packages purchased from suppliers other than Florida Gas Transmission Company. These prices vary based on the operational flexibility of each contract. These data contain the names of gas suppliers from whom FPU is purchasing gas supplies. Release of supplier names would be detrimental to the interests of FPU and its customers since it would provide a competitor with a list of FPU's suppliers. These data also contain information concerning volumes purchased and costs by gas supply source. 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 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.

This information is contractual information which, if made public, "would impair the efforts of [Florida Public Utilities Company] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes.

(2) These data, specifically the fuel cost, is a function of the cost of gas paid by FPU to its gas suppliers. Release of such information would enable a third party to compute FPU's cost of gas by supplier.

This information is contractual information which, if made public, "would impair the efforts of [Florida Public Utilities Company] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes.

(3) This additional form was requested by Staff to assist them and is not normally required as part of the PGA filing.

Exhibit "A" (con't)

FLORIDA PUBLIC UTILITIES COMPANY  
d/b/a South Florida Natural Gas Company

Docket No. 020003-GU

Justification for Confidentiality of December 2001 Gas Purchase  
Invoices and related information and/or transactions:

<u>ITEMS</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
GAS INVOICES	13	1-80	ALL	(4)

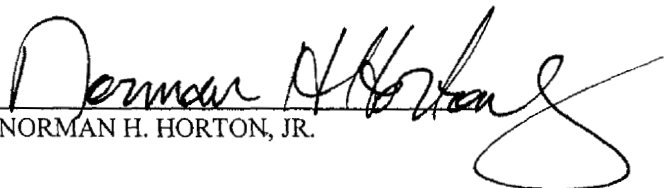
(4) It is necessary to keep all natural gas supply invoices and related transactions confidential with the exception of the Florida Gas Transmission Company invoices and transactions. The identity of the individual gas suppliers could be determined by any person familiar with the format, fonts and/or type sizes used by each gas supplier in constructing their invoices. As such, Florida Public Utilities is petitioning to keep every element of all gas supply invoices, with the exception of Florida Gas Transmission invoices, 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 suppliers' identities, 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 service(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 interests 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. 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 transactions between its gas suppliers and the Company. Each gas invoices represent negotiated gas supply packages purchased from suppliers other than Florida Gas Transmission Company. These prices vary based on the operational flexibility of each contract.

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that true and correct copies of Florida Public Utilities Company's Request for Specified Confidential Treatment in Docket No. 020003-GU have been served by hand delivery (\*) and/or U. S. Mail this 18th day of February, 2002 upon the following:

Cochran Keating, Esq.\*  
Division of Legal Services  
Florida Public Service Commission  
2540 Shumard Oak Blvd., Room 370  
Tallahassee, FL 32399-0850

Rob Vandiver, Esq.  
Deputy Public Counsel  
Office of the Public Counsel  
111 West Madison St., Rm 812  
Tallahassee, FL 32399-1400

  
NORMAN H. HORTON, JR.

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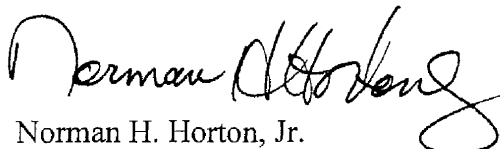
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01871 FEB 18 2002

FPSC-COMMISSION CLERK





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d/b/a South Florida Natural Gas Company

Docket No. 020003-GU

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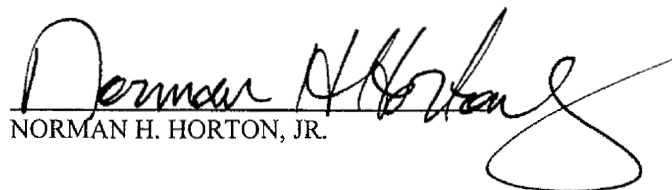
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Rob Vandiver, Esq.  
Deputy Public Counsel  
Office of the Public Counsel  
111 West Madison St., Rm 812  
Tallahassee, FL 32399-1400

  
NORMAN H. HORTON, JR.

Customers of former South Florida Natural Gas  
 Note: This document contains Data for 12/15/01 through 12/31/01.

**OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR**  
 ESTIMATED FOR THE PERIOD OF: **JANUARY 2001 THROUGH DECEMBER 2001**

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	826	670	(156)	(23.28)	826	670	(156)	(23.28)
2 NO NOTICE SERVICE	451	101	(350)	(346.53)	451	101	(350)	(346.53)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	52,440	44,200	(8,240)	(18.64)	52,440	44,200	(8,240)	(18.64)
5 DEMAND	15,197	15,242	45	0.30	15,197	15,242	45	0.30
6 OTHER	0	0	0	0.00	0	0	0	0.00
<b>LESS END-USE CONTRACT</b>								
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
8 DEMAND	0	0	0	0.00	0	0	0	0.00
12 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+12)	68,914	60,213	(8,701)	(14.45)	68,914	60,213	(8,701)	(14.45)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	0	0	0	0.00	0	0	0	0.00
14 TOTAL THERM SALES	69,030	67,810	(1,220)	(1.80)	69,030	67,810	(1,220)	(1.80)
<b>THERMS PURCHASED</b>								
15 COMMODITY (Pipeline)	194,760	192,500	(2,260)	(1.17)	194,760	192,500	(2,260)	(1.17)
16 NO NOTICE SERVICE	76,500	17,050	(59,450)	(348.68)	76,500	17,050	(59,450)	(348.68)
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	178,190	192,500	14,310	7.43	178,190	192,500	14,310	7.43
19 DEMAND	408,850	410,053	1,203	0.29	408,850	410,053	1,203	0.29
20 OTHER	0	0	0	0.00	0	0	0	0.00
<b>LESS END-USE CONTRACT</b>								
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
22 DEMAND	0	0	0	0.00	0	0	0	0.00
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	178,190	192,500	14,310	7.43	178,190	192,500	14,310	7.43
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	0	0	0	0.00	0	0	0	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	125,970	123,290	(2,680)	(2.17)	125,970	123,290	(2,680)	(2.17)
<b>CENTS PER THERM</b>								
28 COMMODITY (Pipeline) (1/15)	0.424	0.348	(0.076)	(21.84)	0.424	0.348	(0.076)	(21.84)
29 NO NOTICE SERVICE (2/16)	0.590	0.592	0.002	0.34	0.590	0.592	0.002	0.34
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)	29.429	22.961	(6.468)	(28.17)	29.429	22.961	(6.468)	(28.17)
32 DEMAND (5/112)	3.717	3.717	0.000	0.00	3.717	3.717	0.000	0.00
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
<b>LESS END-USE CONTRACT</b>								
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
36 COMMODITY Other (12/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES (11/24)	38.674	31.279	(7.395)	(23.64)	38.674	31.279	(7.395)	(23.64)
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)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
40 TOTAL COST OF THERM SOLD (11/27)	54.707	48.839	(5.868)	(12.01)	54.707	48.839	(5.868)	(12.01)
41 TRUE-UP (E-2)	5.247	5.247	0.000	0.00	5.247	5.247	0.000	0.00
42 TOTAL COST OF GAS (40+41)	59.954	54.086	(5.868)	(10.85)	59.954	54.086	(5.868)	(10.85)
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)	60.25557	54.35805	(5.898)	(10.85)	60.25557	54.35805	(5.898)	(10.85)
45 PGA FACTOR ROUNDED TO NEAREST .001	60.256	54.358	(5.898)	(10.85)	60.256	54.358	(5.898)	(10.85)

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY SCHEDULE A+1/R  
 Customers of former South Florida Natural Gas  
 Note: This document contains Data for 12/15/01 through 12/31/01

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

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE				
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
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6 OTHER	0	0	0	0.00	0	0	0	0.00	
<b>LESS END-USE CONTRACT</b>									
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	
8 DEMAND	0	0	0	0.00	0	0	0	0.00	
12 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
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11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+12)	68,914	60,213	(8,701)	(14.45)	68,914	60,213	(8,701)	(14.45)	
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<b>THERMS PURCHASED</b>									
15 COMMODITY (Pipeline)	194,760	192,500	(2,260)	(1.17)	194,760	192,500	(2,260)	(1.17)	
16 NO NOTICE SERVICE	76,500	17,050	(59,450)	(348.68)	76,500	17,050	(59,450)	(348.68)	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	178,190	192,500	14,310	7.43	178,190	192,500	14,310	7.43	
19 DEMAND	408,850	410,053	1,203	0.29	408,850	410,053	1,203	0.29	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
<b>LESS END-USE CONTRACT</b>									
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	
22 DEMAND	0	0	0	0.00	0	0	0	0.00	
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (+17+18+20)-(21+23)	178,190	192,500	14,310	7.43	178,190	192,500	14,310	7.43	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	0	0	0	0.00	0	0	0	0.00	
27 TOTAL THERM SALES (24-26 Estimated Only)	125,970	192,500	66,530	34.56	125,970	123,290	(2,680)	(2.17)	
<b>CENTS PER THERM</b>									
28 COMMODITY (Pipeline) (1/15)	0.424	0.348	(0.076)	(21.84)	0.424	0.348	(0.076)	(21.84)	
29 NO NOTICE SERVICE (2/16)	0.590	0.592	0.002	0.34	0.590	0.592	0.002	0.34	
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)	29.429	22.961	(6.468)	(28.17)	29.429	22.961	(6.468)	(28.17)	
32 DEMAND (5/19)	3.717	3.717	0.000	0.00	3.717	3.717	0.000	0.00	
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
<b>LESS END-USE CONTRACT</b>									
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
36 COMMODITY Other (12/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
37 TOTAL COST OF PURCHASES (11/24)	38.674	31.279	(7.395)	(23.64)	38.674	31.279	(7.395)	(23.64)	
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)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
40 TOTAL COST OF THERM SOLD (11/27)	54.707	31.279	(23.428)	(74.90)	54.707	48.839	(5.868)	(12.01)	
41 TRUE-UP (E-2)	5.247	0.069	0.000	0.00	5.247	0.069	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	59.954	31.348	(28.606)	(91.25)	59.954	48.908	(11.046)	(22.59)	
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)	60.25557	31.50568	(28.750)	(91.25)	60.25557	49.15401	(11.102)	(22.59)	
45 PGA FACTOR ROUNDED TO NEAREST .001	60.256	31.506	(28.750)	(91.25)	60.256	49.154	(11.102)	(22.59)	

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY SCHEDULE A+1/FLEXDOWN

Customers of former South Florida Natural Gas  
 Note: This document contains Data for 12/15/01 through 12/31/01.

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

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE				
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
1 COMMODITY (Pipeline)	826	670	(156)	(23.28)	826	670	(156)	(23.28)	
2 NO NOTICE SERVICE	451	101	(350)	(346.53)	451	101	(350)	(346.53)	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	52,440	44,200	(8,240)	(18.64)	52,440	44,200	(8,240)	(18.64)	
5 DEMAND	15,197	15,242	45	0.30	15,197	15,242	45	0.30	
6 OTHER	0	0	0	0.00	0	0	0	0.00	
<b>LESS END-USE CONTRACT</b>									
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	
8 DEMAND	0	0	0	0.00	0	0	0	0.00	
9 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)	68,914	60,213	(8,701)	(14.45)	68,914	60,213	(8,701)	(14.45)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	0	0	0	0.00	0	0	0	0.00	
14 TOTAL THERM SALES	69,030	67,810	(1,220)	(1.80)	69,030	67,810	(1,220)	(1.80)	
<b>THERMS PURCHASED</b>									
15 COMMODITY (Pipeline)	194,760	192,500	(2,260)	(1.17)	194,760	192,500	(2,260)	(1.17)	
16 NO NOTICE SERVICE	76,500	17,050	(59,450)	(348.68)	76,500	17,050	(59,450)	(348.68)	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	178,190	192,500	14,310	7.43	178,190	192,500	14,310	7.43	
19 DEMAND	408,850	410,053	1,203	0.29	408,850	410,053	1,203	0.29	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
<b>LESS END-USE CONTRACT</b>									
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	
22 DEMAND	0	0	0	0.00	0	0	0	0.00	
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (+17+18+20)-(21+23)	178,190	192,500	14,310	7.43	178,190	192,500	14,310	7.43	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	0	0	0	0.00	0	0	0	0.00	
27 TOTAL THERM SALES (24-26 Estimated Only)	125,970	192,500	66,530	34.56	125,970	123,290	(2,680)	(2.17)	
<b>CENTS PER THERM</b>									
28 COMMODITY (Pipeline) (1/15)	0.424	0.348	(0.076)	(21.84)	0.424	0.348	(0.076)	(21.84)	
29 NO NOTICE SERVICE (2/16)	0.590	0.592	0.002	0.34	0.590	0.592	0.002	0.34	
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)	29.429	22.961	(6.468)	(28.17)	29.429	22.961	(6.468)	(28.17)	
32 DEMAND (5/112)	3.717	3.717	0.000	0.00	3.717	3.717	0.000	0.00	
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
<b>LESS END-USE CONTRACT</b>									
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
36 COMMODITY Other (12/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
37 TOTAL COST OF PURCHASES (11/24)	38.674	31.279	(7.395)	(23.64)	38.674	31.279	(7.395)	(23.64)	
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)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
40 TOTAL COST OF THERM SOLD (11/27)	54.707	31.279	(23.428)	(74.90)	54.707	48.839	(5.868)	(12.01)	
41 TRUE-UP (E-2)	5.247	0.069	(5.178)	(7,504.35)	0.069	0.069	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	59.954	31.348	(28.606)	(91.25)	54.776	48.908	(5.868)	(12.00)	
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)	60.25557	31.50568	(28.750)	(91.25)	55.05152	49.15401	(5.898)	(12.00)	
45 PGA FACTOR ROUNDED TO NEAREST .001	60.256	31.506	(28.750)	(91.25)	55.052	49.154	(5.898)	(12.00)	

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**COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
 DBA SOUTH FLORIDA NATURAL GAS COMPANY**

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

**FOR THE PERIOD OF: JANUARY 2001 THROUGH DECEMBER 2001  
 CURRENT MONTH: DECEMBER 2001**

<b>COMMODITY (Pipeline)</b>	<b>THERMS</b>	<b>INVOICE AMOUNT</b>	<b>COST PER THERM (¢ PER THERM)</b>
1 Commodity Pipeline - Scheduled FTS - System Supply	202,500	858.60	0.424
2 No Notice Commodity Adjustment - System Supply	(7,740)	(32.82)	0.424
3 Commodity Pipeline - Scheduled FTS - End Users	0	0.00	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	0	0.00	0.000
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)	194,760	825.78	0.424
<b>SWING SERVICE</b>			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	0	0.00	0.000
11 Alert Day Volumes - FGT	0	0.00	0.000
12 Operational Flow Order Volumes - FGT	0	0.00	0.000
13 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS - System Supply	178,190	52,440.37	29.429
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	0.00	0.000
21 Imbalance Cashout - Other Shippers	0	0.00	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Commodity Other - System Supply - June Adjustment	0	0.00	0.000
24 TOTAL COMMODITY (Other)	178,190	52,440.37	29.429
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement to System Supply	408,850	15,196.95	3.717
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	0	0.00	0.000
28 Other - GRI Adjustment	0	0.00	0.000
29 Other	0	0.00	0.000
30 Other	0	0.00	0.000
31 Other	0	0.00	0.000
32 TOTAL DEMAND	408,850	15,196.95	3.717
<b>OTHER</b>			
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	0.00	0.000
39 Other	0	0.00	0.000
40 TOTAL OTHER	0	0.00	0.000



COMPANY: FLORIDA PUBLIC UTILITIES COMPANY DBA SOUTH FLORIDA NATURAL GAS 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: DECEMBER 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	45576	10	14,384.52	0.00	451.35	0.00	0.00	13,933.17	0.00
2	FGT	45577	11	1,263.78	0.00	0.00	0.00	0.00	1,263.78	0.00
3	FGT	45840	12	825.78	825.78	0.00	0.00	0.00	0.00	0.00
4			13		0.00	0.00	0.00		0.00	0.00
5										
6										
7										
8										
9										
10										
11										
12										
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15										
16										
17										
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19										
20										
21										
22										
23										
24										
25										
<b>TOTAL</b>				68,914.45	825.78	451.35	0.00	52,440.37	15,196.95	0.00

4A

Customers of former South Florida Natural Gas  
 Note: This document contains Data for 12/15/01 through 12/31/01

FOR THE PERIOD OF: JANUARY 2001 THROUGH DECEMBER 2001

		CURRENT MONTH:				PERIOD TO DATE			
		DECEMBER		DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
		ACTUAL	ESTIMATE	AMOUNT	%			(3)	AMOUNT
<b>TRUE-UP CALCULATION</b>									
1	PURCHASED GAS COST (Sch. A-1 Line 4)	52,440	44,200	8,240	18.64	52,440	44,200	8,240	18.64
2	TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	16,474	16,013	461	2.88	16,474	16,013	461	2.88
3	TOTAL	68,914	60,213	8,701	14.45	68,914	60,213	8,701	14.45
4	FUEL REVENUES (NET OF REVENUE TAX)	69,030	67,810	1,220	1.80	69,030	67,810	1,220	1.80
5	TRUE-UP (COLLECTED) OR REFUNDED	(7,440)	(7,440)	0	0.00	(7,440)	(7,440)	0	0.00
6	FUEL REVENUE APPLICABLE TO PERIOD • (LINE 4 (+ or -) LINE 5)	61,590	60,370	1,220	2.02	61,590	60,370	1,220	2.02
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(7,324)	157	(7,481)	(4,764.97)	(7,324)	157	(7,481)	(4,764.97)
8	INTEREST PROVISION-THIS PERIOD (21) (2)	17	0	17	0.00	17	0	17	0.00
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	10,336	(13,782)	24,118	(175.00)	(1,428,307)	1,011,527	(2,439,834)	(241.20)
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	7,440	7,440	0	0.00	7,440	7,440	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)	10,469	(6,185)	16,654	(269.26)	(1,428,174)	1,019,124	(2,447,298)	(240.14)
<b>INTEREST PROVISION</b>									
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	10,336	(13,782)	24,118	(175.00)	* 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)	10,452	(6,185)	16,637	(268.99)				
14	TOTAL (12+13)	20,788	(19,967)	40,755	(204.11)				
15	AVERAGE (50% OF 14)	10,394	(9,984)	20,378	(204.11)				
16	INTEREST RATE - FIRST DAY OF MONTH	2.04%	0.0000%	---	---				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	1.78%	0.0000%	---	---				
18	TOTAL (16+17)	3.8200%	0.0000%	---	---				
19	AVERAGE (50% OF 18)	1.9100%	0.0000%	---	---				
20	MONTHLY AVERAGE (19/12 Months)	0.159%	0.000%	---	---				
21	INTEREST PROVISION (15x20)	17	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.

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

TRANSPORTATION PURCHASES  
SYSTEM SUPPLY AND END USE

SCHEDULE A-3

Customers of former South Florida Natural Gas

Note: This document contains Data for 12/15/01 through 12/31/01.

ACTUAL FOR THE PERIOD OF:  
PRESENT MONTH:

JANUARY 2001 THROUGH DECEMBER 2001  
DECEMBER

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	Dec 2001		SYS SUPPLY	N/A					N/A	N/A		
<b>TOTAL</b>					178,190	0	178,190	52,440			0	29.43

## FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
           DBA SOUTH FLORIDA NATURAL GAS  
 FOR THE PERIOD: JANUARY 2001 THROUGH DECEMBER 2001  
 MONTH: DECEMBER 2001

	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								
6								
7								
8								
9								
10								
11								
12								
13								
14								
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42								
43								
	<b>TOTAL</b>		670	653	20,764	20,250		
	<b>WEIGHTED AVERAGE</b>						\$2.5255	\$2.5896

**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.

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

**THERM SALES AND CUSTOMER DATA**

SCHEDULE A-5

Customers of former South Florida Natural Gas

Note: This document contains Data for 12/15/01 through 12/31/01.

FOR THE PERIOD OF:

JANUARY 2001 THROUGH DECEMBER 2001

	CURRENT MONTH:		DECEMBER		PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE		
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
<b>THERM SALES (FIRM)</b>									
COMMERCIAL - GENERAL SERVICE (GS) (11)	81,490	110,188	28,698	26.04	81,490	110,188	28,698	26.04	
RESIDENTIAL SERVICE (RS) (21), (31)	44,480	64,402	19,922	30.93	44,480	64,402	19,922	30.93	
LARGE VOLUME SERVICE (LVS) (51)	-	-	-	-	-	-	-	-	
GEN SERVICE TRANS (GSTS) (90)	-	-	-	-	-	-	-	-	
LARGE VOL TRANS (LVTS) (91), (94)	-	-	-	-	-	-	-	-	
<b>TOTAL FIRM</b>	<b>125,970</b>	<b>174,590</b>	<b>48,620</b>	<b>27.85</b>	<b>125,970</b>	<b>174,590</b>	<b>48,620</b>	<b>27.85</b>	
<b>THERM SALES (INTERRUPTIBLE)</b>									
INTERRUPTIBLE SERVICE (IS) (61)	-	-	-	-	-	-	-	-	
INTERRUPTIBLE TRANS SERV. (ITS) (92)	-	-	-	-	-	-	-	-	
LG VOL INTER TRANS SER (LVITS) (93)	-	-	-	-	-	-	-	-	
OFF SYS SALES SERVICE (OSSSS-1) (95)	-	-	-	-	-	-	-	-	
<b>TOTAL INTERRUPTIBLE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL THERM SALES</b>	<b>125,970</b>	<b>174,590</b>	<b>48,620</b>	<b>27.85</b>	<b>125,970</b>	<b>174,590</b>	<b>48,620</b>	<b>27.85</b>	
<b>NUMBER OF CUSTOMERS (FIRM)</b>					<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>				
COMMERCIAL - GENERAL SERVICE (GS) (11)	354	368	14	3.80	30	31	1	3.23	
RESIDENTIAL SERVICE (RS) (21), (31)	4,201	4,179	(22)	(0.53)	350	348	(2)	(0.57)	
LARGE VOLUME SERVICE (LVS) (51)	-	-	-	-	-	-	-	-	
GEN SERVICE TRANS (GSTS) (90)	-	-	-	-	-	-	-	-	
LARGE VOL TRANS (LVTS) (91), (94)	-	-	-	-	-	-	-	-	
<b>TOTAL FIRM</b>	<b>4,555</b>	<b>4,547</b>	<b>(8)</b>	<b>(0.18)</b>	<b>380</b>	<b>379</b>	<b>(1)</b>	<b>(0.26)</b>	
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>					<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>				
INTERRUPTIBLE SERVICE (IS) (61)	-	-	-	-	-	-	-	-	
INTERRUPTIBLE TRANS SERV. (ITS) (92)	-	-	-	-	-	-	-	-	
LG VOL INTER TRANS SER (LVITS) (93)	-	-	-	-	-	-	-	-	
OFF SYS SALES SERVICE (OSSSS-1) (95)	-	-	-	-	-	-	-	-	
<b>TOTAL INTERRUPTIBLE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL CUSTOMERS</b>	<b>4,555</b>	<b>4,547</b>	<b>(8)</b>	<b>(0.18)</b>	<b>380</b>	<b>379</b>	<b>(1)</b>	<b>(0.26)</b>	
<b>THERM USE PER CUSTOMER - 12/15/01 through 12/31/01</b>									
COMMERCIAL - GENERAL SERVICE (GS) (11)	230	299	69	23.08	2,716	3,554	838	23.58	
RESIDENTIAL SERVICE (RS) (21), (31)	11	15	4	26.67	127	185	58	31.35	
LARGE VOLUME SERVICE (LVS) (51)	-	-	-	-	-	-	-	-	
GEN SERVICE TRANS (GSTS) (90)	-	-	-	-	-	-	-	-	
LARGE VOL TRANS (LVTS) (91), (94)	-	-	-	-	-	-	-	-	
INTERRUPTIBLE SERVICE (IS) (61)	-	-	-	-	-	-	-	-	
INTERRUPTIBLE TRANS SERV. (ITS) (92)	-	-	-	-	-	-	-	-	
LG VOL INTER TRANS SER (LVITS) (93)	-	-	-	-	-	-	-	-	
OFF SYS SALES SERVICE (OSSSS-1) (95)	-	-	-	-	-	-	-	-	

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

**CONVERSION FACTOR CALCULATION**

SCHEDULE A-6

Customers of former South Florida Natural Gas

ACTUAL FOR THE PERIOD OF: JANUARY 2001 THROUGH DECEMBER 2001

Note: This document contains Data for 12/15/01 through 12/31/01.

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>CUSTOMERS OF SOUTH FLORIDA NATURAL GAS (based PGA filings of South Florida Natural Gas)</b>												
<b>1 AVERAGE BTU CONTENT OF GAS PURCHASED</b>												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	1.060	1.055	1.053	1.052	1.050	1.043	1.043	1.047	1.042	1.043	1.037	1.039
<b>2 PRESSURE CORRECTION FACTOR</b>												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
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	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697
<b>3 BILLING FACTOR</b>												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.07799	1.07290	1.07087	1.06985	1.06782	1.06070	1.06070	1.06477	1.05968	1.06070	1.05460	1.05663

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

**Invoice**

Stmt DT: 12/31/2001 12:00:00  
Remit to Party: Florida Gas Transmission Company  
P.O. Box 1188  
Houston, TX 77251-1188

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

Invoice Date: January 01, 2002  
Net Due Date: January 11, 2002  
Invoice Identifier: 45576  
Invoice Total Amount: \$13,933.17

Please reference this invoice on your remittance and wire to:  
Payee: FLORIDA GAS TRANSMISSION  
Payee Duns: 006924518  
EFT Addr: Citibank; New York NY  
Account # 40668742  
ABA # 021000089

Bill Pty Duns: 006924427

Svc Req K: 100740 Svc Req: FLORIDA PUBLIC Acct No: 4084 400002517 Beg Date: 12/01/2001 Contact Name: Cust Svc (pager)  
Svc Code: FT Svc Req ID: 006924427 Prev Inv ID: End Date: 12/31/2001 Contact Phone: (713) 648-1362

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates				Quantity	Amount Repl Due	Repl Rel Cd
				Base	Surc	Disc	Net			
		RD1		0.3687	0.0030		0.3717	37,485	13,933.17	
Total for Contract 100740:								37,485	\$13,933.17	
		RDm		0.0590			0.0590	7,650	451.35	
									<u>14,384.52</u>	

Note: Go to <http://www.fgt.enron.com/rates1.htm> 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	206.16	14139.33
1999	0.0076	172.43	14105.60
2000	0.0066	134.94	14068.11
2001	0.003	0.00	13933.17
2002	0.0022	0.00	13933.17

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

**Invoice**

Stmt D/T: 12/31/2001 12:00:00  
Remit to Party: Florida Gas Transmission Company  
P.O. Box 1188  
Houston, TX 77251-1188

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

Invoice Date: January 01, 2002

Net Due Date: January 14, 2002

Invoice Identifier: 45577

Invoice Total Amount: \$1,263.78

Please reference this invoice on your remittance and wire to:  
Payee: FLORIDA GAS TRANSMISSION  
Payee Duns: 006924518  
EFT Addr: Citibank; New York NY  
Account # 40668742  
ABA # 021000089

Bill Pty Duns: 006924427

Svc Req K: 100752      Svc Req: FLORIDA PUBLIC      Acct No: 4084 4000002517      Beg Date: 12/01/2001      Contact Name: Cust Svc (pager)  
Svc Code: FT      Svc Req ID: 006924427      Prev Inv ID:      End Date: 12/31/2001      Contact Phone:(713) 648-1362

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates				Quantity	Amount Repl Due	Repl Rel Cd
				Base	Surc	Disc	Net			
TEMP ACQ RES CHG - RELQ CTRC 6219 AT POI 16268 AWARD 10178		RD1		0.3687	0.0030		0.3717	3,400	1,263.78	R3A

Total for Contract 100752: 3,400 \$1,263.78

Note: Go to <http://www.fgt.enron.com/rates1.htm> 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	18.70	1282.48
1999	0.0076	15.64	1279.42
2000	0.0066	12.24	1276.02
2001	0.003	0.00	1263.78
2002	0.0022	0.00	1263.78





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

**Invoice**

Stmnt D/T: 01/10/2002 12:00:00  
Remit to Party: Florida Gas Transmission Company  
P.O. Box 1188  
Houston, TX 77251-1188

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

Invoice Date: January 10, 2002  
~~Net Due Date: January 20, 2002~~  
Invoice Identifier: 45840  
~~Invoice Total Amount: \$858.60~~ **825.78**

Please reference this invoice on your remittance and wire to:  
Payee: FLORIDA GAS TRANSMISSION  
Payee Duns: 006924518  
EFT Addr: Citibank; New York NY  
Account # 40668742  
ABA # 021000089

Bill Pty Duns: 006924427

Svc Req K: 100740 Svc Req: FLORIDA PUBLIC Acct No: 4084 4000002517 Beg Date: 12/01/2001 Contact Name: Cust Svc (pager)  
Svc Code: FT Svc Req ID: 006924427 Prev Inv ID: End Date: 12/31/2001 Contact Phone: (713) 648-1362

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates			Quantity	Amount Repl Due	Repl Rel Cd
				Base	Surc	Disc			
	3280 FPU-NEW SMYRNA	COT		0.0312	0.0112		20,250	858.60	
Total for Contract 100740:							20,250	\$858.60	

*No-Notice 0.0312 0.0112 0.0424 7747 33.827*  
825.78

Note: Go to <http://www.fgt.enron.com/rates1.htm> for rate information.

Accounting Adjustment Method: RES = Restatement  
REV = Revision

Charge Type Code: COT = Transportation Commodity

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

Gas Research Institute (GRI) Contributions:			
Please specify the amount (s) and the specific project (s) or project area (s), if any, to which such amounts are applicable. For specific information about GRI funding and projects please contact GRI at (773) 399-8100.			
Amount	Project (s)	Project Area (s)	
If you are authorized to remit GRI at the following rate, (inclusive of "check the box" contributions) your total invoice amount is:			
Year	Rate	Incremental GRI	Total Invoice
1998	0.0088	36.45	895.05
1999	0.0075	10.13	868.73
2000	0.0072	4.05	862.65
2001	0.007	0.00	858.60
2002	0.0055	0.00	858.60

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CONFIDENTIAL INVOICE  
INTENTIONALLY LEFT BLANK