

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE  
 OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
 ESTIMATED FOR THE PERIOD OF: JANUARY 1999 Through DECEMBER 1999

	CURRENT MONTH:				MAY 1999				PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE					
			AMOUNT	%			AMOUNT	%				
<b>COST OF GAS PURCHASED</b>												
1 COMMODITY (Pipeline)	9,911	7,241	2,670	36.87	54,389	41,812	12,577	30.08				
2 NO NOTICE SERVICE	1,829	1,829	0	0.00	29,454	29,454	0	0.00				
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
4 COMMODITY (Other)	780,625	1,095,433	(314,808)	(28.74)	3,998,629	8,451,304	(4,452,675)	(52.69)				
5 DEMAND	218,562	223,774	(5,212)	(2.33)	2,416,540	2,474,965	(58,425)	(2.36)				
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+9)	1,010,927	1,328,277	(317,350)	(23.89)	6,499,012	10,997,535	(4,498,523)	(40.90)				
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13 COMPANY USE	2,084	2,388	(304)	(12.73)	8,199	19,787	(11,588)	(58.56)				
14 TOTAL THERM SALES	1,053,026	1,017,803	35,223	3.46	6,590,076	6,680,149	(90,073)	(1.35)				
<b>THERMS PURCHASED</b>												
15 COMMODITY (Pipeline)	3,259,470	3,149,070	110,400	3.51	22,154,080	21,526,330	627,750	2.92				
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	4,992,000	4,992,000	0	0.00				
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
18 COMMODITY (Other)	3,221,020	3,143,410	77,610	2.47	21,059,250	21,520,670	(461,420)	(2.14)				
19 DEMAND	4,320,780	4,289,780	31,000	0.72	40,841,780	34,863,780	5,978,000	17.15				
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)	3,221,020	3,143,410	77,610	2.47	21,059,250	21,520,670	(461,420)	(2.14)				
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26 COMPANY USE	6,547	5,660	887	15.67	26,704	38,730	(12,026)	(31.05)				
27 TOTAL THERM SALES (24-26 Estimated Only)	5,780,021	3,137,750	2,642,271	84.21	31,198,499	21,481,940	9,716,559	45.23				
<b>CENTS PER THERM</b>												
28 COMMODITY (Pipeline) (1/15)	0.304	0.230	0.074	32.17	0.246	0.194	0.052	26.80				
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)	24.235	34.849	(10.614)	(30.46)	18.988	39.271	(20.283)	(51.65)				
32 DEMAND (5/19)	5.058	5.216	(0.158)	(3.03)	5.917	7.099	(1.182)	(16.65)				
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 (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)	31.385	42.256	(10.871)	(25.73)	30.861	51.102	(20.241)	(39.61)				
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)	31.831	42.191	(10.360)	(24.55)	30.703	51.090	(20.387)	(39.90)				
40 TOTAL COST OF THERM SOLD (11/27)	17.490	42.332	(24.842)	(58.68)	20.831	51.194	(30.363)	(59.31)				
41 TRUE-UP (E-2)	(0.615)	(0.615)	0.000	0.00	(0.615)	(0.615)	0.000	0.00				
42 TOTAL COST OF GAS (40+41)	16.875	41.717	(24.842)	(59.55)	20.216	50.579	(30.363)	(60.03)				
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)	16.95988	41.92684	(24.967)	(59.55)	20.31769	50.83341	(30.516)	(60.03)				
45 PGA FACTOR ROUNDED TO NEAREST .001	16.960	41.927	(24.967)	(59.55)	20.318	50.833	(30.515)	(60.03)				

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**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED FOR THE PERIOD OF: JANUARY 1999 Through DECEMBER 1999**

		CURRENT MONTH: MAY 1999				PERIOD TO DATE			
		ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
				AMOUNT	%			AMOUNT	%
<b>COST OF GAS PURCHASED</b>									
1	COMMODITY (Pipeline)	9,911	7,241	2,670	36.87	54,389	41,812	12,577	30.08
2	NO NOTICE SERVICE	1,829	1,829	0	0.00	29,454	29,454	0	0.00
3	SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4	COMMODITY (Other)	780,625	1,095,433	(314,808)	(28.74)	3,998,629	8,451,304	(4,452,675)	(52.69)
5	DEMAND	218,562	223,774	(5,212)	(2.33)	2,416,540	2,474,965	(58,425)	(2.36)
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+9)	1,010,927	1,328,277	(317,350)	(23.89)	6,499,012	10,997,535	(4,498,523)	(40.90)
12	NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13	COMPANY USE	2,084	2,388	(304)	(12.73)	8,199	19,787	(11,588)	(58.56)
14	TOTAL THERM SALES	1,053,026	1,017,803	35,223	3.46	6,590,076	6,680,149	(90,073)	(1.35)
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline)	3,259,470	3,149,070	110,400	3.51	22,154,080	21,526,330	627,750	2.92
16	NO NOTICE SERVICE	310,000	310,000	0	0.00	4,992,000	4,992,000	0	0.00
17	SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18	COMMODITY (Other)	3,221,020	3,143,410	77,610	2.47	21,059,250	21,520,670	(461,420)	(2.14)
19	DEMAND	4,320,780	4,289,780	31,000	0.72	40,841,780	34,863,780	5,978,000	17.15
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)	3,221,020	3,143,410	77,610	2.47	21,059,250	21,520,670	(461,420)	(2.14)
25	NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26	COMPANY USE	6,547	5,660	887	15.67	26,704	38,730	(12,026)	(31.05)
27	TOTAL THERM SALES (24-26 Estimated Only)	5,780,021	3,137,750	2,642,271	84.21	31,198,499	21,487,600	9,710,899	45.19
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline) (1/15)	0.304	0.230	0.074	32.17	0.246	0.194	0.052	26.80
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)	24.235	34.849	(10.614)	(30.46)	18.988	39.271	(20.283)	(51.65)
32	DEMAND (5/19)	5.058	5.216	(0.158)	(3.03)	5.917	7.099	(1.182)	(16.65)
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 (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)	31.385	42.256	(10.871)	(25.73)	30.861	51.102	(20.241)	(39.61)
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)	31.831	42.191	(10.360)	(24.55)	30.703	51.090	(20.387)	(39.90)
40	TOTAL COST OF THERM SOLD (11/27)	17.490	42.332	(24.842)	(58.68)	20.831	51.181	(30.350)	(59.30)
41	TRUE-UP (E-2)	(0.615)	(0.615)	0.000	0.00	(0.615)	(0.615)	0.000	0.00
42	TOTAL COST OF GAS (40+41)	16.875	41.717	(24.842)	(59.55)	20.216	50.566	(30.350)	(60.02)
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)	16.95988	41.92684	(24.967)	(59.55)	20.31769	50.82035	(30.503)	(60.02)
45	PGA FACTOR ROUNDED TO NEAREST .001	16.960	41.927	(24.967)	(59.55)	20.318	50.820	(30.502)	(60.02)

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED FOR THE PERIOD OF: JANUARY 1999 Through DECEMBER 1999**

	CURRENT MONTH:				PERIOD TO DATE				
	MAY 1999		DIFFERENCE		MAY 1999		DIFFERENCE		
	ACTUAL	FLEXDOWN ESTIMATE	AMOUNT	%	ACTUAL	FLEXDOWN ESTIMATE	AMOUNT	%	
<b>COST OF GAS PURCHASED</b>									
1 COMMODITY (Pipeline)	9,911	7,241	2,670	36.87	54,389	41,812	12,577	30.08	
2 NO NOTICE SERVICE	1,829	1,829	0	0.00	29,454	29,454	0	0.00	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	780,625	1,095,433	(314,808)	(28.74)	3,998,629	8,451,304	(4,452,675)	(52.69)	
5 DEMAND	218,562	223,774	(5,212)	(2.33)	2,416,540	2,474,965	(58,425)	(2.36)	
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	(308,086)	308,086	(100.00)	0	(4,297,599)	4,297,599	(100.00)	
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	1,010,927	1,020,191	(9,264)	(0.91)	6,499,012	6,699,936	(200,924)	(3.00)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	2,084	2,388	(304)	(12.73)	8,199	19,787	(11,588)	(58.56)	
14 TOTAL THERM SALES	1,053,026	1,017,803	35,223	3.46	6,590,076	6,680,149	(90,073)	(1.35)	
<b>THERMS PURCHASED</b>									
15 COMMODITY (Pipeline)	3,259,470	3,149,070	110,400	3.51	22,154,080	21,526,330	627,750	2.92	
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	4,992,000	4,992,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	3,221,020	3,143,410	77,610	2.47	21,059,250	21,520,670	(461,420)	(2.14)	
19 DEMAND	4,320,780	4,289,780	31,000	0.72	40,841,780	34,863,780	5,978,000	17.15	
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)	3,221,020	3,143,410	77,610	2.47	21,059,250	21,520,670	(461,420)	(2.14)	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	6,547	5,660	887	15.67	26,704	38,730	(12,026)	(31.05)	
27 TOTAL THERM SALES (24-26 Estimated Only)	5,780,021	3,137,750	2,642,271	84.21	31,198,499	21,487,600	9,710,899	45.19	
<b>CENTS PER THERM</b>									
28 COMMODITY (Pipeline) (1/15)	0.304	0.230	0.074	32.17	0.246	0.194	0.052	26.80	
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)	24.235	34.849	(10.614)	(30.46)	18.988	39.271	(20.283)	(51.65)	
32 DEMAND (5/19)	5.058	5.216	(0.158)	(3.03)	5.917	7.099	(1.182)	(16.65)	
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 (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)	31.385	32.455	(1.070)	(3.30)	30.861	31.133	(0.272)	(0.87)	
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)	31.831	42.191	(10.360)	(24.55)	30.703	51.090	(20.387)	(39.90)	
40 TOTAL COST OF THERM SOLD (11/27)	17.490	32.513	(15.023)	(46.21)	20.831	31.180	(10.349)	(33.19)	
41 TRUE-UP (E-2)	(0.615)	(0.615)	0.000	0.00	(0.615)	(0.615)	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	16.875	31.898	(15.023)	(47.10)	20.216	30.565	(10.349)	(33.86)	
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)	16.95988	32.05845	(15.099)	(47.10)	20.31769	30.71874	(10.401)	(33.86)	
45 PGA FACTOR ROUNDED TO NEAREST .001	16.960	32.058	(15.098)	(47.10)	20.318	30.719	(10.401)	(33.86)	

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

FOR THE PERIOD OF:  
CURRENT MONTH:

JANUARY 1999 THROUGH DECEMBER 1999  
MAY 1999

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	3,104,190	9,353.22	0.301
2 No Notice Commodity Adjustment - System Supply	(5,220)	(18.74)	0.359
3 Commodity Pipeline - Scheduled FTS - End Users	0	0.00	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	160,500	576.20	0.359
5 Commodity Pipeline - Scheduled PTS - End Users	0	0.00	0.000
6 Commodity Pipeline - August Adjustment	0	0.00	0.000
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	3,259,470	9,910.68	0.304
<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	3,060,520	739,904.71	24.176
18 Commodity Other - Scheduled FTS - OSSS	160,500	38,247.42	23.830
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	2,473.12	0.000
21 Imbalance Cashout - Other Shippers	0	0.00	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Commodity Other - System Supply - June Adjustment	0	0.00	0.000
24 TOTAL COMMODITY (Other)	3,221,020	780,625.25	24.235
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement to System Supply	4,160,280	218,562.37	5.254
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	160,500	0.00	0.000
28 Other - GRI Refund	0	0.00	0.000
29 Other	0	0.00	0.000
30 Other	0	0.00	0.000
31 Other	0	0.00	0.000
32 TOTAL DEMAND	4,320,780	218,562.37	5.058
<b>OTHER</b>			
33 Revenue Sharing - FGT	0	0.00	0.000
34 FGT Rate Case	0	0.00	0.000
35 Legal & Consulting Expenses	0	0.00	0.000
36 Travel Expenses	0	0.00	0.000
37 Other	0	0.00	0.000
38 Other	0	0.00	0.000
39 Other	0	0.00	0.000
40 TOTAL OTHER	0	0.00	0.000

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

FOR THE PERIOD OF: JANUARY 1999 THROUGH DECEMBER 1999  
CURRENT MONTH: MAY 1999

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	29731	10	112,182.74	0.00	1,829.00	0.00	0.00	110,353.74	0.00
2	FGT	29721	11	108,208.63	0.00	0.00	0.00	0.00	108,208.63	0.00
3	FGT	29980	12	7,960.54	7,960.54	0.00	0.00	0.00	0.00	0.00
4	FGT	29970	13	1,968.88	1,968.88	0.00	0.00	0.00	0.00	0.00
5	FGT	29979	14	(18.74)	(18.74)	0.00	0.00	0.00	0.00	0.00
6	FGT	29935	15	2,473.12	0.00	0.00	0.00	2,473.12	0.00	0.00
7	DUKE	SR99051158	16	357,430.00	0.00	0.00	0.00	357,430.00	0.00	0.00
8	AMOCO	502699	17	358,752.63	0.00	0.00	0.00	358,752.63	0.00	0.00
9	AMOCO	502963	18	61,969.50	0.00	0.00	0.00	61,969.50	0.00	0.00
10										
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<b>TOTAL</b>				<b>1,010,927.30</b>	<b>9,910.68</b>	<b>1,829.00</b>	<b>0.00</b>	<b>780,625.25</b>	<b>218,562.37</b>	<b>0.00</b>

FOR THE PERIOD OF: JANUARY 1999 Through DECEMBER 1999

	CURRENT MONTH:		MAY 1999		PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
<b>TRUE-UP CALCULATION</b>									
1 PURCHASED GAS COST (Sch. A-1 Line 4)	780,625	1,095,433	314,808	28.74	3,998,629	8,451,304	4,452,675	52.69	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	230,302	(75,242)	(305,544)	406.08	2,500,383	(1,751,368)	(4,251,751)	242.77	
3 TOTAL	1,010,927	1,020,191	9,264	0.91	6,499,012	6,699,936	200,924	3.00	
4 FUEL REVENUES (NET OF REVENUE TAX)	1,053,026	1,017,803	(35,223)	(3.46)	6,590,076	6,680,149	90,073	1.35	
5 TRUE-UP (COLLECTED) OR REFUNDED	22,192	22,192	0	0.00	110,960	110,960	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,075,218	1,039,995	(35,223)	(3.39)	6,701,036	6,791,109	90,073	1.33	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	64,291	19,804	(44,487)	(224.64)	202,024	91,173	(110,851)	(121.58)	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	613	0	(613)	0.00	2,649	0	(2,649)	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	131,314	248,906	117,592	47.24	80,313	266,305	185,992	69.84	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(22,192)	(22,192)	0	0.00	(110,960)	(110,960)	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)	174,026	246,518	72,492	29.41	174,026	246,518	72,492	29.41	
<b>INTEREST PROVISION</b>									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	131,314	248,906	117,592	47.24					
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	173,413	246,518	73,105	29.66					
14 TOTAL (12+13)	304,727	495,424	190,697	38.49					
15 AVERAGE (50% OF 14)	152,364	247,712	95,349	38.49					
16 INTEREST RATE - FIRST DAY OF MONTH	4.8000%	0.0000%	...	...					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	4.8500%	0.0000%	...	...					
18 TOTAL (16+17)	9.6500%	0.0000%	...	...					
19 AVERAGE (50% OF 18)	4.8250%	0.0000%	...	...					
20 MONTHLY AVERAGE (19/12 Months)	0.402%	0.000%	...	...					
21 INTEREST PROVISION (15x20)	613	0	...	...					

\* If line 5 is a refund add to line 4  
If line 5 is a collection ( ) subtract from line 4

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. In the ninth month of the period, the beginning True-up amount will change to the actual True-up amount at the end of the eighth month on the most recently filed Schedule E-2. 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.
- (3) Period to date for months nine to twelve should be eight months actual plus four months estimated. Should agree to Schedule E-2.

ACTUAL FOR THE PERIOD OF:  
PRESENT MONTH:

JANUARY 1999 Through DECEMBER 1999  
MAY 1999

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	JAN 99	DUKE	SYS SUPPLY	N/A	1661000	113000	1774000	310694	N/A	N/A	INCL. IN COST	17.5137542
2	JAN 99	AMOCO	SYS SUPPLY	N/A	2174570		2174570	390867	N/A	N/A	INCL. IN COST	17.9744501
3	JAN 99	AMOCO	SYS SUPPLY	N/A	399790		399790	78378	N/A	N/A	INCL. IN COST	19.6047925
4	JAN 99	DUKE	SYS SUPPLY	N/A	630240		630240	115821	N/A	N/A	INCL. IN COST	18.3772848
5	JAN 99	FGT	SYS SUPPLY	N/A	N/A		N/A	14833	N/A	N/A	INCL IN COST	N/A
6	FEB 99	DUKE	SYS SUPPLY	N/A	1717880	140000	1857880	348319	N/A	N/A	INCL IN COST	18.7481969
7	FEB 99	AMOCO	SYS SUPPLY	N/A	1958940		1958940	353260	N/A	N/A	INCL IN COST	18.033222
8	FEB 99	AMOCO	SYS SUPPLY	N/A	360790		360790	67067	N/A	N/A	INCL IN COST	18.5889298
9	FEB 99	DUKE	SYS SUPPLY	N/A	321760		321760	59425	N/A	N/A	INCL IN COST	18.4687345
10	FEB 99	DUKE	SYS SUPPLY	N/A	N/A		N/A	274	N/A	N/A	INCL IN COST	N/A
11	FEB 99	FGT	SYS SUPPLY	N/A	N/A		N/A	6404	N/A	N/A	INCL IN COST	N/A
12	FEB 99	FGT	SYS SUPPLY	N/A	N/A		N/A	568	N/A	N/A	INCL IN COST	N/A
13	MAR 99	DUKE	SYS SUPPLY	N/A	1646790	320500	1967290	327639	N/A	N/A	INCL IN COST	16.6543316
14	MAR 99	AMOCO	SYS SUPPLY	N/A	1965070		1965070	325322	N/A	N/A	INCL IN COST	16.5552372
15	MAR 99	AMOCO	SYS SUPPLY	N/A	804430		804430	148285	N/A	N/A	INCL IN COST	18.4335492
16	MAR 99	DUKE	SYS SUPPLY	N/A	97500		97500	18335	N/A	N/A	INCL IN COST	18.8051282
17	APR 99	DUKE	SYS SUPPLY	N/A	1625260	185250	1810510	348,936	N/A	N/A	INCL IN COST	19.2728016
18	APR 99	AMOCO	SYS SUPPLY	N/A	1482310		1482310	285,241	N/A	N/A	INCL IN COST	19.2430058
19	APR 99	AMOCO	SYS SUPPLY	N/A	182450		182450	37,567	N/A	N/A	INCL IN COST	20.5902987
20	APR 99	DUKE	SYS SUPPLY	N/A	50700		50700	10,826	N/A	N/A	INCL IN COST	21.3530572
21	APR 99	FGT	SYS SUPPLY	N/A	N/A		N/A	745	N/A	N/A	INCL IN COST	N/A
22	MAY 99	DUKE	SYS SUPPLY	N/A	1299330	160,500	1459830	357430	N/A	N/A	INCL IN COST	24.4843578
23	MAY 99	AMOCO	SYS SUPPLY	N/A	1498320		1,498,320	358753	N/A	N/A	INCL IN COST	23.9436836
24	MAY 99	AMOCO	SYS SUPPLY	N/A	262870		262,870	61969	N/A	N/A	INCL IN COST	23.57401
25	MAY 99	FGT	SYS SUPPLY	N/A	N/A		N/A	2473	N/A	N/A	INCL IN COST	N/A
<b>TOTAL</b>					20,140,000	919,250	21,059,250	3,998,629.00	0	0	0	18.99

## FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
 FOR THE PERIOD: JANUARY 1999 THROUGH DECEMBER 1999  
 MONTH: MAY 1999

	PRODUCER/ SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1	DUKE	6489	4,000	3,880	124,000	120,280	\$2.3100	\$2.3814
2	AMOCO	7995	16	16	500	485	\$2.2000	\$2.2680
3	AMOCO	7995	16	16	500	485	\$2.2100	\$2.2784
4	AMOCO	7995	35	34	1,100	1,067	\$2.2200	\$2.2887
5	AMOCO	7995	32	31	1,000	970	\$2.2350	\$2.3041
6	AMOCO	7995	81	78	2,500	2,425	\$2.2400	\$2.3093
7	AMOCO	7995	48	47	1,500	1,455	\$2.2550	\$2.3247
8	AMOCO	7995	210	203	6,500	6,305	\$2.2700	\$2.3402
9	AMOCO	7995	48	47	1,500	1,455	\$2.2750	\$2.3454
10	AMOCO	7995	16	16	500	485	\$2.2800	\$2.3505
11	AMOCO	7995	97	94	3,000	2,910	\$2.2950	\$2.3660
12	AMOCO	7995	16	16	500	485	\$2.3050	\$2.3763
13	AMOCO	7995	65	63	2,000	1,940	\$2.3150	\$2.3866
14	AMOCO	7995	65	63	2,000	1,940	\$2.3300	\$2.4021
15	AMOCO	7995	65	63	2,000	1,940	\$2.3550	\$2.4278
16	AMOCO	7995	1,000	970	31,000	30,070	\$2.3625	\$2.4356
17	AMOCO	7995	65	63	2,000	1,940	\$2.3800	\$2.4536
18	AMOCO	25809	2,000	1,940	62,000	60,140	\$2.3125	\$2.3840
19	AMOCO	157738	1,983	1,923	61,466	59,622	\$2.3125	\$2.3840
20	DUKE	155739	1,000	970	31,000	30,070	\$2.2900	\$2.3608
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	<b>TOTAL</b>		10,858	10,533	336,566	326,469		
					<b>WEIGHTED AVERAGE</b>		\$2.3120	\$2.3835

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



FOR THE PERIOD OF: JANUARY 1999 Through DECEMBER 1999

		CURRENT MONTH:		MAY 1999		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>THERM SALES (FIRM)</b>									
GENERAL SERVICE	(11 & 12)	764,609	668,090	(96,519)	(14.45)	5,536,506	5,525,900	(10,606)	(0.19)
OUTDOOR LIGHTING	(21)	73	160	87	54.38	420	820	400	48.78
RESIDENTIAL	(31 & 32)	634,118	588,230	(45,888)	(7.80)	4,962,978	5,292,850	329,872	6.23
LARGE VOLUME	(51)	1,630,036	1,739,350	109,314	6.28	9,403,334	9,756,340	353,006	3.62
FIRM TRANSPORT	(91)	106,771	36,320	(70,451)	(193.97)	248,138	155,570	(92,568)	(59.50)
TOTAL FIRM		3,135,607	3,032,150	(103,457)	(3.41)	20,151,376	20,731,480	580,104	2.80
<b>THERM SALES (INTERRUPTIBLE)</b>									
INTERRUPTIBLE	(61)	150,844	147,580	(3,264)	(2.21)	975,551	911,690	(63,861)	(7.00)
INTERRUPTIBLE TRANSPORT	(92)	255,502	224,280	(31,222)	(13.92)	1,143,909	1,304,390	160,481	12.30
LARGE VOLUME INTERRUPTIBLE	(93)	2,084,552	2,073,320	(11,232)	(0.54)	8,024,847	6,573,600	(1,451,247)	(22.08)
OFF SYSTEM SALES SERVICE	(95)	160,500	0	(160,500)	0.00	919,250	0	(919,250)	0.00
TOTAL INTERRUPTIBLE		2,651,398	2,445,180	(206,218)	(8.43)	11,063,557	8,789,680	(2,273,877)	(25.87)
<b>TOTAL THERM SALES</b>		<b>5,787,005</b>	<b>5,477,330</b>	<b>(309,675)</b>	<b>(5.65)</b>	<b>31,214,933</b>	<b>29,521,160</b>	<b>(1,693,773)</b>	<b>(5.74)</b>
<b>NUMBER OF CUSTOMERS (FIRM)</b>					<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>				
GENERAL SERVICE	(11 & 12)	2,824	2,887	63	2.18	2,825	2,879	54	1.88
OUTDOOR LIGHTING	(21)	0	5	5	100.00	0	5	5	100.00
RESIDENTIAL	(31 & 32)	34,379	33,564	(815)	(2.43)	34,029	33,588	(441)	(1.31)
LARGE VOLUME	(51)	878	885	7	0.79	869	882	13	1.47
FIRM TRANSPORT	(91)	2	1	(1)	(100.00)	1	1	0	0.00
TOTAL FIRM		38,083	37,342	(741)	(1.98)	37,724	37,355	(369)	(0.99)
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>					<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>				
INTERRUPTIBLE	(61)	8	9	1	11.11	9	9	0	0.00
INTERRUPTIBLE TRANSPORT	(92)	7	6	(1)	(16.67)	6	6	0	0.00
LARGE VOLUME INTERRUPTIBLE	(93)	1	1	0	0.00	1	1	0	0.00
OFF SYSTEM SALES SERVICE	(95)	1	0	(1)	0.00	1	0	(1)	0.00
TOTAL INTERRUPTIBLE		17	16	(1)	(6.25)	17	16	(1)	(6.25)
<b>TOTAL CUSTOMERS</b>		<b>38,100</b>	<b>37,358</b>	<b>(742)</b>	<b>(1.99)</b>	<b>37,741</b>	<b>37,371</b>	<b>(370)</b>	<b>(0.99)</b>
<b>THERM USE PER CUSTOMER</b>									
GENERAL SERVICE	(11 & 12)	271	231	(40)	(17.32)	1,960	1,919	(41)	(2.14)
OUTDOOR LIGHTING	(21)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
RESIDENTIAL	(31 & 32)	18	18	0	0.00	146	158	12	7.59
LARGE VOLUME	(51)	1,857	1,965	108	5.50	10,821	11,062	241	2.18
FIRM TRANSPORT	(91)	53,386	36,320	(17,066)	(46.99)	248,138	155,570	(92,568)	(59.50)
INTERRUPTIBLE	(61)	18,856	16,398	(2,458)	(14.99)	108,395	101,299	(7,096)	(7.01)
INTERRUPTIBLE TRANSPORT	(92)	36,500	37,380	880	2.35	190,652	217,398	26,746	12.30
LARGE VOLUME INTERRUPTIBLE	(93)	2,084,552	2,073,320	(11,232)	(0.54)	8,024,847	6,573,600	(1,451,247)	(22.08)
OFF SYSTEM SALES SERVICE	(95)	160,500	0	(160,500)	0.00	919,250	0	(919,250)	0.00

ACTUAL FOR THE PERIOD OF: JANUARY 1999 Through DECEMBER 1999

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>WEST PALM BEACH:</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0590	1.0589	1.0628	1.0610	1.0556							
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.07	1.07	1.08	1.08	1.07	0	0	0	0	0	0	0
<b>SANFORD &amp; DELAND:</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0585	1.0599	1.0625	1.0607	1.0549							
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.08	1.08	1.08	1.08	1.07	0	0	0	0	0	0	0

**I N V O I C E**  
**FLORIDA GAS TRANSMISSION COMPANY**  
 An ENRON/SONAT Affiliate

DATE	05/31/99
DUE	06/10/99
INVOICE NO.	29731
TOTAL AMOUNT DUE	\$112,182.74

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY  
 ATTN: CHRIS SNYDER  
 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      CUSTOMER NO: 4084      PLEASE CONTACT HEIDI MASSIN  
 TYPE: FIRM TRANSPORTATION      DUNS NO: 006924427      AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE  
 OR CODE LIST

RECEIPTS PDI NO.	DRN No.	DELIVERIES		PROD MONTH	TC	RC	RATES				VOLUMES OTH DRY	AMOUNT
		PDI NO.	DRN No.				BASE	SURCHARGES	DISC	NET		
RESERVATION CHARGE				05/99	A	RES	0.3687	0.0076		0.3763	293,260	\$110,353.74
NO NOTICE RESERVATION CHARGE				05/99	A	HNR	0.0590			0.0590	31,000	\$1,829.00
TOTAL FOR CONTRACT 5009 FOR MONTH OF 05/99.											324,260	\$112,182.74

\*\*\* END OF INVOICE 29731 \*\*\*

**I N V O I C E**  
**FLORIDA GAS TRANSMISSION COMPANY**  
 An ENRON/SONAT Affiliate

DATE	05/31/99
DUE	06/10/99
INVOICE NO.	29721
TOTAL AMOUNT DUE	\$108,208.63

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY  
 ATTN: CHRIS SNYDER  
 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      CUSTOMER NO: 4084      PLEASE CONTACT HEIDI MASSIN  
 TYPE: FIRM TRANSPORTATION      DUNS NO: 006924427      AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE  
 OR CODE LIST

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES				VOLUMES		AMOUNT
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DISC	NET	DTH	DRY	
					05/99	A	RES	0.7719	0.0076			0.7795	138,818	\$108,208.63
TOTAL FOR CONTRACT 3624 FOR MONTH OF 05/99.													138,818	\$108,208.63

\*\*\* END OF INVOICE 29721 \*\*\*

**I N V O I C E**  
**FLORIDA GAS TRANSMISSION COMPANY**  
 An ENRON/SONAT Affiliate

DATE	06/10/99
DEL	06/20/99
INVOICE NO.	29980
TOTAL AMOUNT DUE	\$7,960.54

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY  
 ATTN: CHRIS SNYDER  
 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 CUSTOMER NO: 4084 PLEASE CONTACT HEIDI MASSIM  
 TYPE: FIRM TRANSPORTATION DUNS NO: 006924427 AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE  
 OR CODE LIST

CDI NO.	RECEIPTS DRN No.	DELIVERIES		PROD MONTH	TC	RC	RATES				VOLUMES DTH DRY	AMOUNT
		POI NO.	DRN No.				BASE	SURCHARGES	DISC	NET		
	Usage Charge	16103	3154	05/99	A	COM	0.0312	0.0047		0.0359	16,303	\$585.28
	Usage Charge	16104	28645	05/99	A	COM	0.0312	0.0047		0.0359	19,348	\$694.59
	Usage Charge	16105	3158	05/99	A	COM	0.0312	0.0047		0.0359	30,148	\$1,082.31
	Usage Charge	16106	28456	05/99	A	COM	0.0312	0.0047		0.0359	18,600	\$667.74
	Usage Charge	16107	3161	05/99	A	COM	0.0312	0.0047		0.0359	25,258	\$906.76
	Usage Charge	16108	3163	05/99	A	COM	0.0312	0.0047		0.0359	20,863	\$748.98
	Usage Charge	16109	3165	05/99	A	COM	0.0312	0.0047		0.0359	53,410	\$1,917.42
	Usage Charge	16156	3262	05/99	A	COM	0.0312	0.0047		0.0359	8,463	\$303.82
	Usage Charge	16157	3261	05/99	A	COM	0.0312	0.0047		0.0359	2,232	\$80.13
	Usage Charge	16158	3277	05/99	A	COM	0.0312	0.0047		0.0359	11,067	\$397.31
	Usage Charge	16273	3214	05/99	A	COM	0.0312	0.0047		0.0359	16,050	\$576.20
TOTAL FOR CONTRACT 5009 FOR MONTH OF 05/99.											221,742	\$7,960.54

Gas Research Institute (GRI) Voluntary 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)

\*\*\* END OF INVOICE 29980 \*\*\*

**I N V O I C E**  
**FLORIDA GAS TRANSMISSION COMPANY**  
 An ENRON/SONAT Affiliate

DATE	06/10/99	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: CHRIS SNYDER 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 #
DUE	06/20/99		
INVOICE NO.	29970		
TOTAL AMOUNT DUE	\$1,968.88		

REDACTED

CONTRACT: 3624      SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY      CUSTOMER NO: 4084      PLEASE CONTACT HEIDI MASSIN  
 TYPE: FIRM TRANSPORTATION      DUNS NO: 006924427      AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE  
 OR CODE LIST

POI NO.	RECEIPTS DRN No.	DELIVERIES		PROD MONTH	TC	RC	RATES				VOLUMES DTH DRY	AMOUNT
		POI NO.	DRN No.				BASE	SURCHARGES	DISC	NET		
	Usage Charge	16103	3154	05/99	A	COM	0.0141	0.0047		0.0188	8,762	\$164.73
	Usage Charge	16104	28645	05/99	A	COM	0.0141	0.0047		0.0188	9,739	\$183.09
	Usage Charge	16105	3158	05/99	A	COM	0.0141	0.0047		0.0188	15,019	\$282.36
	Usage Charge	16106	28456	05/99	A	COM	0.0141	0.0047		0.0188	6,200	\$116.56
	Usage Charge	16107	3161	05/99	A	COM	0.0141	0.0047		0.0188	8,742	\$164.35
	Usage Charge	16108	3163	05/99	A	COM	0.0141	0.0047		0.0188	837	\$15.74
	Usage Charge	16109	3165	05/99	A	COM	0.0141	0.0047		0.0188	8,990	\$169.01
	Usage Charge	16156	3262	05/99	A	COM	0.0141	0.0047		0.0188	16,337	\$307.14
	Usage Charge	16157	3261	05/99	A	COM	0.0141	0.0047		0.0188	16,368	\$307.72
	Usage Charge	16158	3277	05/99	A	COM	0.0141	0.0047		0.0188	13,733	\$258.18
TOTAL FOR CONTRACT 3624 FOR MONTH OF 05/99.											104,727	\$1,968.88

Gas Research Institute (GRI) Voluntary 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)

\*\*\* END OF INVOICE 29970 \*\*\*

13

I N V O I C E  
**FLORIDA GAS TRANSMISSION COMPANY**  
 An ENRON/SONAT Affiliate

DATE 06/10/99  
 DUE 06/20/99  
 INVOICE NO. 29979  
 TOTAL AMOUNT DUE (\$18.74)

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY  
 ATTN: CHRIS SNYDER  
 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: 5002 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT HEIDI MASSIA  
 TYPE: DELIVERY POINT OPERATOR ACCOUNT DUNS NO: 006924427 AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE  
 OR CODE LIST

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
No Notice					05/99	A	COM	0.0312	0.0047		0.0359	(522)	(\$18.74)
TOTAL FOR CONTRACT 5002 FOR MONTH OF 05/99.												(522)	(\$18.74)

Gas Research Institute (GRI) Voluntary 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)

\*\*\* END OF INVOICE 29979 \*\*\*

**I N V O I C E**  
**FLORIDA GAS TRANSMISSION COMPANY**  
 An ENRON/SONAT Affiliate

DATE	06/10/99
DUE	06/20/99
INVOICE NO.	29935
TOTAL AMOUNT DUE	\$2,473.12

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY  
 ATTN: MARC SCHNEIDERMAN  
 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: SHIPPER: CUSTOMER NO: 4084 PLEASE CONTACT HEIDI MASSIN  
 TYPE: CASH IN/CASH OUT DUNS NO: 006924427 AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE  
 OR CODE LIST

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
					04/99		NR1	2.0800			2.0800	1,189	\$2,473.12
					TOTAL FOR MONTH OF 04/99.							1,189	\$2,473.12

\*\*\* END OF INVOICE 29935 \*\*\*

C10 - Net Receipt Imbalance





FLORIDA PUBLIC UTILITIES COMPANY  
401 S. DIXIE HIGHWAY  
P.O. BOX 3395  
WEST PALM BEACH, FL 33402-3395

Invoice No: SR99051158  
Customer No: 107354-01  
Customer Fax: (561) 938-1713

Payment by wire transfer:  
DUKE ENERGY TRADING AND MARKETING, L.L.C.  
CHASE MANHATTAN BANK  
NEW YORK, NY  
ABA # [REDACTED]  
Account # [REDACTED]

Invoice Date: June 10, 1999  
Payment Terms: Due June 25, 1999  
unless otherwise provided in effective contract

Remit by check to:  
DUKE ENERGY TRADING AND MARKETING, L.L.C.  
P. O. BOX 201204  
HOUSTON, TX 77216-1204

Invoice for Natural Gas for Nom deliveries.

Prod Date	Transport Contract	Sales Point	Description	MMBtu Volume	Price	Amount Due
FLORIDA GAS TRANSMISSION COMPANY:						
5/99	5430	6489	Pooling/Zone 1 CS#8	124,000	2.3100	286,440.00
5/99	B2B1500	157739	Mobil Plant-Mobile Bay	31,000	2.2900	70,990.00
Invoice Totals				155,000		357,430.00

When paying by check, send remittance information with payment.

When paying by wire transfer, please fax remittance information to the attention of Accounts Receivable at (713) 260-1825 or mail to the address shown on the letterhead.

Please refer to this invoice with your payment.

Any questions about this invoice, please contact Valerie Hollier at telephone (713) 260-8545.

Natural Gas Sales Invoice



Amoco Energy Trading Corporation

Tax ID No. 36-3421304

Invoice Number 502699
Invoice Date 06/02/1999
Contract 157115
Delivery Month 05/1999
Due Date 06/25/1999

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

Remit Wire To: AMOCO ENERGY TRADING CORPORATION
WIRE TRANSFER ACOT CHASE MANHATTAN
BANK NY - ACCT NO. [REDACTED]
ABA# [REDACTED]
NEW YORK, NY 10081-8000

If remitting an amount different than the total amount billed, please note changes on this invoice and fax to the number shown below, including appropriate documentation.

\*\*\* Please include Amoco's invoice number on all remittances. \*\*\*

Natural gas delivered during 05/99

Calculations are based on nominated quantities

Table with 5 columns: Deliver Point Description, Amoco ID#, Quantity MMBTU, Price \$/MMBTU, Amount Due (\$). Rows include FGT ZONE 1 POOL (STA 7), FGT STATION 8 POOL POINT, FGT FAIRWAY FLD, and Total Amount Due.

If you have any questions, please contact Ricky Austin at (281) 366-7797 or send a facsimile to (281) 366-5313.

For Amoco use only: 141876

Part of the BP Amoco Group

Invoice Page 1 of 1



Natural Gas Sales Invoice

Amoco Energy Trading Corporation

Tax ID No. 36-3421804

Invoice Number 502963
Invoice Date 06/02/1999
Contract 196781
Delivery Month 05/1999
Due Date 08/25/1999

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

Remit Wire To: AMOCO ENERGY TRADING CORPORATION
WIRE TRANSFER ACCT CHASE MANHATTAN
BANK, NY ACCT NO
ABA# REDACTED
NEW YORK, NY 10081-6000

If remitting an amount different than the total amount billed, please note changes on this invoice and fax to the number shown below, including appropriate documentation.

\*\*\* Please include Amoco's invoice number on all remittances. \*\*\*

Natural gas delivered during 05/99. Calculations are based on nominated quantities.

Table with 5 columns: Deliver Point Description, Amoco ID#, Quantity MMBTU, Price \$/MMBTU, Amount Due (\$). Row 1: FGT STATION & POOL POINT, 059380, 27.100, 2.28670, 61,969.57. Total Amount Due: 61,969.57.

If you have any questions, please contact Ricky Austin at (281) 366-7797 or send a facsimile to (281) 366-5313.

For Amoco use only. 141876

part of the BP Amoco Group

Invoice Page 1 of 1