

03 0003-GU

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY		COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR ESTIMATED FOR THE PERIOD OF: JANUARY 2001 THROUGH DECEMBER 2001								SCHEDULE A-1	
		CURRENT MONTH:				PERIOD TO DATE					
		MARCH		DIFFERENCE		MARCH		DIFFERENCE			
		ACTUAL	ORIGINAL ESTIMATE	AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	AMOUNT	%		
COST OF GAS PURCHASED											
1	COMMODITY (Pipeline)	17,944	18,247	303	1.66	57,885	54,898	(2,987)	(5.44)		
2	NO NOTICE SERVICE	6,402	6,402	1	0.01	23,199	23,200	1	0.00		
3	SWING SERVICE	0	0	4,966	0.00	0	0	(74)	0.00		
4	COMMODITY (Other)	2,276,700	4,691,848	2,415,148	51.48	10,515,664	14,746,168	4,230,504	28.69		
5	DEMAND	498,977	460,832	(38,145)	(8.28)	1,461,328	1,404,499	(56,829)	(4.05)		
6	OTHER	(1,206)	3,760	4,966	132.07	11,294	11,220	(74)	(0.66)		
LESS END-USE CONTRACT											
7	COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00		
8	DEMAND	0	0	0	0.00	0	0	0	0.00		
12	COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00		
10	Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00		
11	TOTAL COST (1+2+3+4+5+6+10)-(7+8+12)	2,798,816	5,181,089	2,382,273	45.98	12,069,369	16,239,985	4,170,616	25.68		
12	NET UNBILLED	0	0	0	0.00	0	0	0	0.00		
13	COMPANY USE	9,452	3,416	(6,036)	(176.70)	39,715	10,957	(28,758)	(262.46)		
14	TOTAL THERM SALES	3,653,784	4,250,665	596,881	14.04	12,768,119	12,683,653	(84,466)	(0.67)		
THERMS PURCHASED											
15	COMMODITY (Pipeline)	4,611,630	5,013,700	402,070	8.02	14,609,650	14,960,490	350,840	2.35		
16	NO NOTICE SERVICE	1,085,000	1,085,000	0	0.00	3,932,000	3,932,000	0	0.00		
17	SWING SERVICE	0	0	0	0.00	0	0	0	0.00		
18	COMMODITY (Other)	4,618,460	5,013,700	395,240	7.88	14,616,480	14,960,490	344,010	2.30		
19	DEMAND	7,061,800	6,131,800	(930,000)	(15.17)	21,809,000	21,402,000	(407,000)	(1.90)		
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)	4,618,460	5,013,700	395,240	7.88	14,616,480	14,960,490	344,010	2.30		
25	NET UNBILLED	0	0	0	0.00	0	0	0	0.00		
26	COMPANY USE	11,206	9,020	(2,186)	(24.24)	47,081	26,930	(20,151)	(74.83)		
27	TOTAL THERM SALES (24-26 Estimated Only)	5,415,596	5,004,680	(410,916)	(8.21)	17,958,210	14,933,560	(3,024,650)	(20.25)		
CENTS PER THERM											
28	COMMODITY (Pipeline) (1/15)	0.389	0.364	(0.025)	(6.87)	0.396	0.367	(0.029)	(7.90)		
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)	49.296	93.581	44.285	47.32	71.944	98.567	26.623	27.01		
32	DEMAND (5/112)	7.066	7.515	0.449	5.97	6.701	6.562	(0.139)	(2.12)		
33	OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00		
LESS END-USE CONTRACT											
34	COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00		
35	DEMAND (8/22)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00		
36	COMMODITY Other (12/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00		
37	TOTAL COST OF PURCHASES (11/24)	60.601	103.339	42.738	41.36	82.574	108.552	25.978	23.93		
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)	84.348	37.871	(46.477)	(122.72)	84.355	40.687	(43.668)	(107.33)		
40	TOTAL COST OF THERM SOLD (11/27)	51.681	103.525	51.844	50.08	67.208	108.748	41.540	38.20		
41	TRUE-UP (E-2)	0.069	0.069	0.000	0.00	0.069	0.069	0.000	0.00		
42	TOTAL COST OF GAS (40+41)	51.750	103.594	51.844	50.05	67.277	108.817	41.540	38.17		
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)	52.01030	104.11508	52.105	50.05	67.61540	109.36435	41.749	38.17		
45	PGA FACTOR ROUNDED TO NEAREST .001	52.010	104.115	52.105	50.05	67.615	109.364	41.749	38.17		

DOCUMENT NUMBER-DATE

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FPSC-RECORDS/REPORTING

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3-6-03

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR**

SCHEDULE A+1/R

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	%
1 COMMODITY (Pipeline)	17,944	18,247	303	1.66	57,885	54,898	(2,987)	(5.44)
2 NO NOTICE SERVICE	6,402	6,402	1	0.01	23,199	23,200	1	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	2,276,700	4,691,848	2,415,148	51.48	10,515,664	14,746,168	4,230,504	28.69
5 DEMAND	498,977	460,832	(38,145)	(8.28)	1,461,328	1,404,499	(56,829)	(4.05)
6 OTHER	(1,206)	3,760	4,966	132.07	11,294	11,220	(74)	(0.66)
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
8 DEMAND	0	0	0	0.00	0	0	0	0.00
12 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+12)	2,798,816	5,181,089	2,382,273	45.98	12,069,369	16,239,985	4,170,616	25.68
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	9,452	3,416	(6,036)	(176.70)	39,715	10957	(28,758)	(262.46)
14 TOTAL THERM SALES	3,653,784	4,250,665	596,881	14.04	12,768,119	12683653	(84,466)	(0.67)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	4,611,630	5,013,700	402,070	8.02	14,609,650	14,960,490	350,840	2.35
16 NO NOTICE SERVICE	1,085,000	1,085,000	0	0.00	3,932,000	3,932,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	4,618,460	5,013,700	395,240	7.88	14,616,480	14,960,490	344,010	2.30
19 DEMAND	7,061,800	6,131,800	(930,000)	(15.17)	21,809,000	21,402,000	(407,000)	(1.90)
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)	4,618,460	5,013,700	395,240	7.88	14,616,480	14,960,490	344,010	2.30
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	11,206	9,020	(2,186)	(24.24)	47,081	26,930	(20,151)	(74.83)
27 TOTAL THERM SALES (24-26 Estimated Only)	5,415,596	5,004,680	(410,916)	(8.21)	17,958,210	14,933,560	(3,024,650)	(20.25)
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.389	0.364	(0.025)	(6.87)	0.396	0.367	(0.029)	(7.90)
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)	49.296	93.581	44.285	47.32	71.944	98.567	26.623	27.01
32 DEMAND (5/19)	7.066	7.515	0.449	5.97	6.701	6.562	(0.139)	(2.12)
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
36 COMMODITY Other (12/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES (11/24)	60.601	103.339	42.738	41.36	82.574	108.552	25.978	23.93
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)	84.348	37.871	(46.477)	(122.72)	84.355	40.687	(43.668)	(107.33)
40 TOTAL COST OF THERM SOLD (11/27)	51.681	103.525	51.844	50.08	67.208	108.748	41.540	38.20
41 TRUE-UP (E-2)	0.069	0.069	0.000	0.00	0.069	0.069	0.000	0.00
42 TOTAL COST OF GAS (40+41)	51.750	103.594	51.844	50.05	67.277	108.817	41.540	38.17
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)	52.01030	104.11508	52.105	50.05	67.61540	109.36435	41.749	38.17
45 PGA FACTOR ROUNDED TO NEAREST .001	52.010	104.115	52.105	50.05	67.615	109.364	41.749	38.17

**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)	17,944	18,247	303	1.66	57,885	54,898	(2,987)	(5.44)
2 NO NOTICE SERVICE	6,402	6,402	1	0.01	23,199	23,200	1	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	2,276,700	4,691,848	2,415,148	51.48	10,515,664	14,746,168	4,230,504	28.69
5 DEMAND	498,977	460,832	(38,145)	(8.28)	1,461,328	1,404,499	(56,829)	(4.05)
6 OTHER	(1,206)	3,760	4,966	132.07	11,294	11,220	(74)	(0.66)
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
8 DEMAND	0	0	0	5.97	0	0	(0)	(2.12)
12 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	(962,750)	(962,750)	100.00	0	(3,652,807)	(3,652,807)	100.00
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+12)	2,798,816	4,218,339	1,419,523	33.65	12,069,369	12,587,178	517,809	4.11
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	9,452	3,416	(6,036)	(176.70)	39,715	10,957	(28,758)	(262.46)
14 TOTAL THERM SALES	3,653,784	4,250,665	596,881	14.04	12,768,119	12,683,653	(84,466)	(0.67)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	4,611,630	5,013,700	402,070	8.02	14,609,650	14,960,490	350,840	2.35
16 NO NOTICE SERVICE	1,085,000	1,085,000	0	0.00	3,932,000	3,932,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	4,618,460	5,013,700	395,240	7.88	14,616,480	14,960,490	344,010	2.30
19 DEMAND	7,061,800	6,131,800	(930,000)	(15.17)	21,809,000	21,402,000	(407,000)	(1.90)
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)	4,618,460	5,013,700	395,240	7.88	14,616,480	14,960,490	344,010	2.30
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	11,206	9,020	(2,186)	(24.24)	47,081	26,930	(20,151)	(74.83)
27 TOTAL THERM SALES (24-26 Estimated Only)	5,415,596	5,004,680	(410,916)	(8.21)	17,958,210	14,933,560	(3,024,650)	(20.25)
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.389	0.364	(0.025)	(6.87)	0.396	0.367	(0.029)	(7.90)
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)	49.296	93.581	44.285	47.32	71.944	98.567	26.623	27.01
32 DEMAND (5/112)	7.066	7.515	0.449	5.97	6.701	6.562	(0.139)	(2.12)
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
36 COMMODITY Other (12/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES (11/24)	60.601	84.136	23.535	27.97	82.574	84.136	1.562	1.86
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)	84.348	37.871	(46.477)	(122.72)	84.355	40.687	(43.668)	(107.33)
40 TOTAL COST OF THERM SOLD (11/27)	51.681	84.288	32.607	38.69	67.208	84.288	17.080	20.26
41 TRUE-UP (E-2)	0.069	0.069	0.000	0.00	0.069	0.069	0.000	0.00
42 TOTAL COST OF GAS (40+41)	51.750	84.357	32.607	38.65	67.277	84.357	17.080	20.25
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)	52.01030	84.78132	32.771	38.65	67.61540	84.78132	17.166	20.25
45 PGA FACTOR ROUNDED TO NEAREST .001	52.010	84.781	32.771	38.65	67.615	84.781	17.166	20.25

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

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

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	4,272,290	16,332.01	0.382
2 No Notice Commodity Adjustment - System Supply	90,840	431.49	0.475
3 Commodity Pipeline - Scheduled FTS - End Users	0	0.00	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	248,500	1,180.38	0.475
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)	4,611,630	17,943.88	0.389
SWING SERVICE			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	0	0.00	0.000
11 Alert Day Volumes - FGT	0	0.00	0.000
12 Operational Flow Order Volumes - FGT	0	0.00	0.000
13 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS - System Supply	4,369,960	2,193,739.11	50.200
18 Commodity Other - Scheduled FTS - OSSS	248,500	127,557.89	51.331
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	(44,597.19)	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)	4,618,460	2,276,699.81	49.296
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	6,813,300	497,983.06	7.309
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	248,500	994.00	0.400
28 Other - GRI Adjustment	0	0.00	0.000
29 Other	0	0.00	0.000
30 Other	0	0.00	0.000
31 Other	0	0.00	0.000
32 TOTAL DEMAND	7,061,800	498,977.06	7.066
OTHER			
33 Legal/Administrative Fees	0	1,466.00	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	(12,500.00)	0.000
38 GRI Voluntary R&D	0	9,827.71	0.000
39 Other	0	0.00	0.000
40 TOTAL OTHER	0	(1,206.29)	0.000

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

FOR THE PERIOD OF: JANUARY 2001 THROUGH DECEMBER 2001
 CURRENT MONTH: MARCH 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	40763	10-13	254,918.80	0.00	6,401.50	0.00	0.00	248,517.30	0.00
2	FGT	40753	14	250,459.76	0.00	0.00	0.00	0.00	250,459.76	0.00
3	FGT	40994	15-16	10,405.22	10,405.22	0.00	0.00	0.00	0.00	0.00
4	FGT	40985	17-18	7,107.17	7,107.17	0.00	0.00	0.00	0.00	0.00
5	FGT	40993	19	431.49	431.49	0.00	0.00	0.00	0.00	0.00
6	FGT	CK1000000696	20	(44,597.19)	0.00	0.00	0.00	(44,597.19)	0.00	0.00
7	GRI	JAN-01	21	5,677.24	0.00	0.00	0.00	0.00	0.00	5,677.24
8	GRI	FEB-01	22	4,150.47	0.00	0.00	0.00	0.00	0.00	4,150.47
9	BP ENERGY	7382	23	1,392,180.50	0.00	0.00	0.00	1,392,180.50	0.00	0.00
10	DUKE ENERGY	SR01030598	24	929,116.50	0.00	0.00	0.00	929,116.50	0.00	0.00
11	SUNTRUST	LOAN REVERSAL	25	(12,500.00)	0.00	0.00	0.00	0.00	0.00	(12,500.00)
12	LEGAL/ADMIN			1,466.00	0.00	0.00	0.00	0.00	0.00	1,466.00
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
TOTAL				2,798,815.96	17,943.88	6,401.50	0.00	2,276,699.81	498,977.06	(1,206.29)

FOR THE PERIOD OF: JANUARY 2001 THROUGH DECEMBER 2001

	CURRENT MONTH:		MARCH		PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (Sch. A-1 Line 4)	2,276,700	4,691,848	(2,415,148)	(51.48)	10,515,664	14,746,168	(4,230,504)	(28.69)
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	522,117	(473,509)	995,626	(210.27)	1,553,706	(2,158,990)	3,712,696	(171.96)
3 TOTAL	2,798,816	4,218,339	(1,419,523)	(33.65)	12,069,369	12,587,178	(517,809)	(4.11)
4 FUEL REVENUES (NET OF REVENUE TAX)	3,653,784	4,250,665	(596,881)	(14.04)	12,768,119	12,683,653	84,466	0.67
5 TRUE-UP (COLLECTED) OR REFUNDED	(2,774)	(2,774)	0	0.00	(8,322)	(8,322)	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	3,651,010	4,247,891	(596,881)	(14.05)	12,759,797	12,675,331	84,466	0.67
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	852,194	29,552	822,642	2,783.71	690,428	88,153	602,275	683.22
8 INTEREST PROVISION-THIS PERIOD (21) (2)	(4,977)	0	(4,977)	0.00	(24,657)	0	(24,657)	0.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	(1,604,205)	1,075,676	(2,679,881)	(249.13)	(1,428,307)	1,011,527	(2,439,834)	(241.20)
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	2,774	2,774	0	0.00	8,322	8,322	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)	(754,214)	1,108,002	(1,862,216)	(168.07)	(754,214)	1,108,002	(1,862,216)	(168.07)
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(1,604,205)	1,075,676	(2,679,881)	(249.13)				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(749,237)	1,108,002	(1,857,239)	(167.62)				
14 TOTAL (12+13)	(2,353,442)	2,183,678	(4,537,120)	(207.77)				
15 AVERAGE (50% OF 14)	(1,176,721)	1,091,839	(2,268,560)	(207.77)				
16 INTEREST RATE - FIRST DAY OF MONTH	5.15%	0.0000%	---	---				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.00%	0.0000%	---	---				
18 TOTAL (16+17)	10.1500%	0.0000%	---	---				
19 AVERAGE (50% OF 18)	5.0750%	0.0000%	---	---				
20 MONTHLY AVERAGE (19/12 Months)	0.423%	0.000%	---	---				
21 INTEREST PROVISION (15x20)	(4,977)	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. The prior period write-off will be the estimated over/under recovery estimated on Schedule E-4 regardless if we flex down.
- (2) For the current period, interest should equal the most recently filed Schedule E-2.

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY				TRANSPORTATION PURCHASES				SCHEDULE A-3				
ACTUAL FOR THE PERIOD OF:				SYSTEM SUPPLY AND END USE				JANUARY 2001 THROUGH DECEMBER 2001				
PRESENT MONTH:				MARCH								
LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	Jan-01	DUKE	SYS SUPPLY	N/A	1,807,970	264,500	2,072,470	2,144,774	N/A	N/A	INCL IN COST	103.4887839
2	Jan-01	BP	SYS SUPPLY	N/A	3,813,700	0	3,813,700	3,681,944	N/A	N/A	INCL IN COST	96.54519233
3	Jan-01	TECO	SYS SUPPLY	N/A	0	0	0	(95,703)	N/A	N/A	INCL IN COST	N/A
4	Jan-01	PENSCO	SYS SUPPLY	N/A	0	0	0	(5,404)	N/A	N/A	INCL IN COST	N/A
5	Jan-01	CFG	SYS SUPPLY	N/A	0	0	0	(35,446)	N/A	N/A	INCL IN COST	N/A
6	Jan-01	FGT	SYS SUPPLY	N/A	0	0	0	(53,859)	N/A	N/A	INCL IN COST	N/A
7	Jan-01	FGT	SYS SUPPLY	N/A	0	0	0	8	N/A	N/A	INCL IN COST	N/A
8	Feb-01	DUKE	SYS SUPPLY	N/A	1,669,490	238,000	1,907,490	1,210,545	N/A	N/A	INCL IN COST	63.46271802
9	Feb-01	BP	SYS SUPPLY	N/A	2,204,360	0	2,204,360	1,392,105	N/A	N/A	INCL IN COST	63.15234354
10	Mar-01	DUKE	SYS SUPPLY	N/A	1,667,000	248,500	1,915,500	1,392,181	N/A	N/A	INCL IN COST	72.67977029
11	Mar-01	BP	SYS SUPPLY	N/A	2,702,960	0	2,702,960	929,116	N/A	N/A	INCL IN COST	34.37401959
12	Mar-01	FGT	SYS SUPPLY	N/A	0	0	0	(44,597)	N/A	N/A	INCL IN COST	N/A
TOTAL					13,865,480	751,000	14,616,480	10,515,664.00	0	0	0	71.94

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FOR THE PERIOD: JANUARY 2001 THROUGH DECEMBER 2001
 MONTH: MARCH 2001

	PRODUCER/ SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1	DUKE ENERGY	6489	2,100	2,053	65,100	63,643	\$4.9900	\$5.1042
2	DUKE ENERGY	6489	2,700	2,639	83,700	81,809	\$5.0150	\$5.1309
3	BP ENERGY	7995	32	32	1,000	978	\$4.9950	\$5.1074
4	BP ENERGY	7995	32	32	1,000	978	\$5.0000	\$5.1125
5	BP ENERGY	7995	1,400	1,369	43,400	42,436	\$5.0225	\$5.1366
6	BP ENERGY	7995	877	862	21,000	20,529	\$5.0900	\$5.2068
7	BP ENERGY	7995	32	32	1,000	978	\$5.1200	\$5.2352
8	BP ENERGY	7995	184	189	6,000	5,885	\$5.1300	\$5.2481
9	BP ENERGY	7995	81	79	2,500	2,444	\$5.2250	\$5.3447
10	BP ENERGY	7995	65	63	2,000	1,955	\$5.2300	\$5.3504
11	BP ENERGY	7995	65	63	2,000	1,955	\$5.2450	\$5.3657
12	BP ENERGY	7995	81	79	2,500	2,444	\$5.2650	\$5.3856
13	BP ENERGY	7995	129	126	4,000	3,910	\$5.3000	\$5.4220
14	BP ENERGY	7995	81	79	2,500	2,444	\$5.3350	\$5.4572
15	BP ENERGY	7995	290	284	9,000	8,798	\$5.3500	\$5.4728
16	BP ENERGY	7995	81	79	2,500	2,444	\$5.4100	\$5.5340
17	BP ENERGY	7995	81	79	2,500	2,444	\$5.5750	\$5.7027
18	BP ENERGY	25809	2,800	2,737	86,800	84,847	\$4.9825	\$5.0972
19	BP ENERGY	157738	2,800	2,737	86,800	84,847	\$4.9725	\$5.0870
20	DUKE ENERGY	255278	1,200	1,173	37,200	36,383	\$4.9800	\$5.0742
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	TOTAL		14,921	14,586	462,500	452,111		
					WEIGHTED AVERAGE		\$5.0190	\$5.1344

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			
FOR THE PERIOD OF:			JANUARY 2001 THROUGH DECEMBER 2001							
			CURRENT MONTH:		MARCH		PERIOD TO DATE			
			ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
					AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)										
GENERAL SERVICE	(11)	1,146,456	1,322,030	175,574	13.28	4,172,023	3,985,110	(186,913)	(4.69)	
OUTDOOR LIGHTING	(21)	102	70	(32)	(45.71)	136	210	74	35.24	
RESIDENTIAL	(31)	1,025,064	1,314,520	289,456	22.02	4,187,141	3,922,070	(265,071)	(6.76)	
LARGE VOLUME	(51)	1,845,815	2,228,410	382,595	17.17	5,751,717	6,647,960	896,243	13.48	
FIRM TRANSPORT	(91)	385,978	82,880	(303,098)	(365.71)	1,097,016	248,640	(848,376)	(100.00)	
TOTAL FIRM		4,403,416	4,947,910	544,494	11.00	15,208,034	14,803,990	(404,044)	(2.73)	
THERM SALES (INTERRUPTIBLE)										
INTERRUPTIBLE	(61)	120,345	139,650	19,305	13.82	356,033	378,210	22,177	5.86	
INTERRUPTIBLE TRANSPORT	(92)	401,234	80,620	(320,614)	(397.69)	1,109,851	244,670	(865,181)	(353.61)	
LARGE VOLUME INTERRUPTIBLE	(93)	242,101	1,824,000	1,581,899	86.73	308,791	5,472,000	5,163,209	94.36	
OFF SYSTEM SALES SERVICE	(95)	248,500	0	(248,500)	0.00	975,500	0	(975,500)	0.00	
TOTAL INTERRUPTIBLE		1,012,180	2,044,270	1,032,090	50.49	2,750,175	6,094,880	3,344,705	54.88	
TOTAL THERM SALES		5,415,596	6,992,180	1,576,584	22.55	17,958,209	20,898,870	2,940,661	14.07	
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE					
GENERAL SERVICE	(11)	2,925	3,032	107	3.53	2,932	3,032	100	3.30	
OUTDOOR LIGHTING	(21)	2	2	0	0.00	2	2	0	0.00	
RESIDENTIAL	(31)	36,909	36,969	60	0.16	36,938	36,776	(162)	(0.44)	
LARGE VOLUME	(51)	981	904	(77)	(8.52)	974	900	(74)	(8.22)	
FIRM TRANSPORT	(91)	9	8	(1)	(12.50)	9	8	(1)	0.00	
TOTAL FIRM		40,826	40,915	89	0.22	40,855	40,718	(137)	(0.34)	
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE					
INTERRUPTIBLE	(61)	7	6	(1)	(16.67)	7	6	(1)	(16.67)	
INTERRUPTIBLE TRANSPORT	(92)	8	8	0	0.00	8	8	0	0.00	
LARGE VOLUME INTERRUPTIBLE	(93)	1	1	0	0.00	1	1	0	0.00	
OFF SYSTEM SALES SERVICE	(95)	1	0	(1)	0.00	1	0	(1)	0.00	
TOTAL INTERRUPTIBLE		17	15	(2)	(13.33)	17	15	(2)	(13.33)	
TOTAL CUSTOMERS		40,843	40,930	87	0.21	40,872	40,733	(139)	(0.34)	
THERM USE PER CUSTOMER										
GENERAL SERVICE	(11)	392	436	44	10.09	1,423	1,314	(109)	(8.30)	
OUTDOOR LIGHTING	(21)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
RESIDENTIAL	(31)	28	36	8	22.22	113	107	(6)	(5.61)	
LARGE VOLUME	(51)	1,882	2,465	583	23.65	5,905	7,387	1,482	20.06	
FIRM TRANSPORT	(91)	42,886	10,360	(32,526)	(313.96)	121,891	31,080	(90,811)	(100.00)	
INTERRUPTIBLE	(61)	17,192	23,275	6,083	26.14	50,862	63,035	12,173	19.31	
INTERRUPTIBLE TRANSPORT	(92)	50,154	10,078	(40,076)	(397.66)	138,731	30,584	(108,147)	(353.61)	
LARGE VOLUME INTERRUPTIBLE	(93)	242,101	1,824,000	1,581,899	86.73	0	5,472,000	5,472,000	100.00	
OFF SYSTEM SALES SERVICE	(95)	248,500	0	(248,500)	0.00	975,500	0	(975,500)	0.00	

ACTUAL FOR THE PERIOD OF: JANUARY 2001 THROUGH DECEMBER 2001

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
WEST PALM BEACH:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	1.0447	1.0602	1.0651	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.06	1.07	1.08	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	1.0447	1.0602	1.0637	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.06	1.08	1.08	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!



Florida Gas Transmission Company
An Enron/EI Paso Energy Affiliate

Invoice

Stmnt D/T: 03/31/2001 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: March 31, 2001
Net Due Date: April 10, 2001
Invoice Identifier: 40763
Invoice Total Amount: \$254,918.80

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

Bill Pty Duns: 006924427

Svc Req K: 5009 Svc Req: FLORIDA PUBLIC Acct No: 4084 4000002517 Beg Date: 03/01/2001 Contact Name: James Cramer
Svc Code: FT Svc Req ID: 006924427 Prev Inv ID: End Date: 03/31/2001 Contact Phone:(713) 853-6879

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates			Quantity	Amount Due	Repl Pty ID	Repl Rel Cd
				Base	Surc	Disc				
		RD1		0.3687	0.0030		378,696	140,761.30		
		RD1		0.3687			465,000	171,445.50		
		RDM		0.0590			108,500	6,401.50		
		RD1		0.1850			-18,600	-3,441.00	788494961	RC2
		RD1		0.1850			-49,600	-9,176.00	788494961	RC2
		RD1		0.1850			-37,200	-6,882.00	788494961	RC2
		RD1		0.1850			-34,100	-6,308.50	788494961	RC2
		RD1		0.1860			-12,400	-2,306.40	197177678	RC2
		RD1		0.1860			-6,200	-1,153.20	197177678	RC2
		RD1		0.1860			-15,500	-2,883.00	197177678	RC2
		RD1		0.1860			-12,400	-2,306.40	197177678	RC2
		RD1		0.1860			-6,200	-1,153.20	197177678	RC2
		RD1		0.1860			-9,300	-1,729.80	197177678	RC2
		RD1		0.1860			-49,600	-9,225.60	197177678	RC2

10



Florida Gas Transmission Company
An Enron/El Paso Energy Affiliate

Invoice

Stmnt D/T: 03/31/2001 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: March 31, 2001
Net Due Date: April 10, 2001
Invoice Identifier: 40763
Invoice Total Amount: \$254,918.80

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

Bill Pty Duns: 006924427

Svc Req K: 5009 Svc Req: FLORIDA PUBLIC Acct No: 4084 4000002517 Beg Date: 03/01/2001 Contact Name: James Cramer
Svc Code: FT Svc Req ID: 006924427 Prev Inv ID: End Date: 03/31/2001 Contact Phone: (713) 853-6879

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates			Quantity	Amount Due	Repl Pty ID	Repl Rel Cd
				Base	Surc	Disc				
TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5872 AT POI 62992		RD1		0.1860			-27,900	-5,189.40	197177678	RC2
TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5767 AT POI 16103		RD1		0.1850			-3,100	-573.50	788494961	RC2
TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5767 AT POI 16104		RD1		0.1850			-9,300	-1,720.50	788494961	RC2
TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5767 AT POI 16105		RD1		0.1850			-6,200	-1,147.00	788494961	RC2
TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5767 AT POI 16106		RD1		0.1850			-6,200	-1,147.00	788494961	RC2
TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5767 AT POI 16108		RD1		0.1850			-3,100	-573.50	788494961	RC2
TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5767 AT POI 16109		RD1		0.1850			-3,100	-573.50	788494961	RC2
TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5381 AT POI 16103		RD1		0.0400			-9,300	-372.00	960624542	RC2
TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5381 AT POI 16104		RD1		0.0400			-24,800	-992.00	960624542	RC2
TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5381 AT POI 16105		RD1		0.0400			-18,600	-744.00	960624542	RC2
TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5381 AT POI 16106		RD1		0.0400			-21,700	-868.00	960624542	RC2
TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5381 AT POI 16107		RD1		0.0400			-3,100	-124.00	960624542	RC2
TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5381 AT POI 16108		RD1		0.0400			-9,300	-372.00	960624542	RC2
TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5381 AT POI 16109		RD1		0.0400			-6,200	-248.00	960624542	RC2

11



Florida Gas Transmission Company
An Enron/El Paso Energy Affiliate

Invoice

Stmt D/T: 03/31/2001 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: March 31, 2001

Net Due Date: April 10, 2001

Invoice Identifier: 40763

Invoice Total Amount: \$254,918.80

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

Bill Pty Duns: 006924427

Svc Req K: 5009 Svc Req: FLORIDA PUBLIC Acct No: 4084 4000002517 Beg Date: 03/01/2001 Contact Name: James Cramer
Svc Code: FT Svc Req ID: 006924427 Prev Inv ID: End Date: 03/31/2001 Contact Phone: (713) 853-6879

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates			Quantity	Amount Repl Due	Repl Pty ID	Repl Rel Cd
				Base	Surc	Disc				
TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5381 AT POI 16156		RD1		0.0400			-15,500	-620.00	960624542	RC2
TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5381 AT POI 16157		RD1		0.0400			-15,500	-620.00	960624542	RC2
TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5381 AT POI 16158		RD1		0.0400			-18,600	-744.00	960624542	RC2
TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5381 AT POI 62992		RD1		0.0400			-12,400	-496.00	960624542	RC2

12



Florida Gas Transmission Company
An Enron/El Paso Energy Affiliate

Invoice

Stmt D/T: 03/31/2001 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: March 31, 2001
Net Due Date: April 10, 2001
Invoice Identifier: 40763
Invoice Total Amount: \$254,918.80

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

Bill Pty Duns: 006924427

Svc Req K: 5009 Svc Req: FLORIDA PUBLIC Acct No: 4084 4000002517 Beg Date: 03/01/2001 Contact Name: James Cramer
Svc Code: FT Svc Req ID: 006924427 Prev Inv ID: End Date: 03/31/2001 Contact Phone: (713) 853-6879

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates				Quantity	Amount Due	Repl Pty ID	Repl Rel Cd
				Base	Surc	Disc	Net				
Total for Contract 5009:								487,196	\$254,918.80		

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

Accounting Adjustment Method: RES = Restatement
REV = Revision

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

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	3005.08	257923.88
1999	0.0076	2566.60	257485.40
2000	0.0066	2079.40	256998.20
2001	0.003	325.50	255244.30
0	0	0.00	0.00

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

13



Florida Gas Transmission Company
An Enron/EI Paso Energy Affiliate

Invoice

Stmt D/T: 03/31/2001 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: March 31, 2001
Net Due Date: April 10, 2001
Invoice Identifier: 40753
Invoice Total Amount: \$250,459.76

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

Bill Pty Duns: 006924427

Svc Req K: 3624 Svc Req: FLORIDA PUBLIC Acct No: 4084 4000002517 Beg Date: 03/01/2001 Contact Name: James Cramer
Svc Code: FT Svc Req ID: 006924427 Prev Inv ID: End Date: 03/31/2001 Contact Phone: (713) 853-6879

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates			Quantity	Amount	Repl Due Pty ID	Repl Rel Cd
				Base	Surc	Disc				
		RD1		0.7618	0.0030		327,484	250,459.76		
Total for Contract 3624:							327,484	\$250,459.76		

Note: Go to <https://fgtbiz.enron.com/public> for rate information.
Accounting Adjustment Method: RES = Restatement
REV = Revision
Charge Type Code: RD1 = Reservation/Demand D1

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.			
<u>Amount</u>	<u>Project (s)</u>	<u>Project Area (s)</u>	
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	1801.16	252260.92
1999	0.0076	1506.43	251966.19
2000	0.0066	1178.94	251638.70
2001	0.003	0.00	250459.76
0	0	0.00	0.00

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

14



Florida Gas Transmission Company
An Enron/EI Paso Energy Affiliate

Invoice

Stmt D/T: 04/10/2001 12:00:00

Remit to Party: Florida Gas Transmission Company
P.O. Box 1188
Houston, TX 77251-1188

Billable Party: FLORIDA PUBLIC UTILITIES
ATTN: SNYDER CHRIS

401 SOUTH DIXIE HIGHWAY
WEST PALM BEACH FL 33401

Invoice Date: April 10, 2001

Net Due Date: April 20, 2001

Invoice Identifier: 40994

Invoice Total Amount: \$10,405.22

Please reference this invoice on your remittance and wire to:

Payee: FLORIDA GAS TRANSMISSION

Payee Duns: 006924518

EFT Addr: Nations Bank; Dallas TX
Account # 3750354511
ABA # 111000012

Bill Pty Duns: 006924427

Svc Req K: 5009

Svc Req: FLORIDA PUBLIC

Acct No: 4084 4000002517

Beg Date: 03/01/2001

Contact Name: James Cramer

Svc Code: FT

Svc Req ID: 006924427

Prev Inv ID:

End Date: 03/31/2001

Contact Phone: (713) 853-6879

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates			Quantity	Amount Due	Repl Qty ID	Repl Rel Cd
				Base	Surc	Disc				
	3154 FPU-RIVIERA BEACH	COT		0.0312	0.0163		0.0475	14,900	707.75	
	28645 FPU-WEST PALM BEACH	COT		0.0312	0.0163		0.0475	25,585	1,215.29	
	3158 FPU-WEST PALM BEACH	COT		0.0312	0.0163		0.0475	27,100	1,287.25	
	28456 FPU-LAKE WORTH SOUTH	COT		0.0312	0.0163		0.0475	21,000	997.50	
	3161 FPU-LAKE WORTH	COT		0.0312	0.0163		0.0475	17,800	845.50	
	3163 FPU-BOYNTON BEACH	COT		0.0312	0.0163		0.0475	13,600	646.00	
	3165 FPU-BOCA RATON	COT		0.0312	0.0163		0.0475	37,400	1,776.50	
	3262 FPU-SANFORD	COT		0.0312	0.0163		0.0475	13,901	660.30	
	3261 FPU-SANFORD WEST	COT		0.0312	0.0163		0.0475	7,201	342.05	
	3277 FPU-DELAND	COT		0.0312	0.0163		0.0475	7,520	357.20	
	3214 FARMLAND INDUSTRIES	COT		0.0312	0.0163		0.0475	24,850	1,180.38	
	217831 FLORIDA PUBLIC	COT		0.0312	0.0163		0.0475	8,200	389.50	

15



Florida Gas Transmission Company
An Enron/EI Paso Energy Affiliate

Invoice

Stmnt D/T: 04/10/2001 12:00:00
Remit to Party: Florida Gas Transmission Company
P.O. Box 1188
Houston, TX 77251-1188

Billable Party: FLORIDA PUBLIC UTILITIES
ATTN: SNYDER CHRIS

401 SOUTH DIXIE HIGHWAY
WEST PALM BEACH FL 33401

Invoice Date: April 10, 2001
Net Due Date: April 20, 2001
Invoice Identifier: 40994
Invoice Total Amount: \$10,405.22

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

Bill Pty Duns: 006924427

Svc Req K: 5009 Svc Req: FLORIDA PUBLIC Acct No: 4084 4000002517 Beg Date: 03/01/2001 Contact Name: James Cramer
Svc Code: FT Svc Req ID: 006924427 Prev Inv ID: End Date: 03/31/2001 Contact Phone: (713) 853-6879

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates			Quantity	Amount Due	Repl Qty ID	Repl Rel Cd
				Base	Surc	Disc Net				
Total for Contract 5009:								219,057	\$10,405.22	

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

Accounting Adjustment Method: RES = Restatement
REV = Revision

Charge Type Code: COT = Transportaion Commodity

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

Gas Research Institute (GRI) Contributions:			
Please specify the amount (s) and the specific project (s) or project area (s), if any, to which such amounts are applicable. For specific information about GRI funding and projects please contact GRI at (773) 399-8100.			
Amount	Project (s)	Project Area (s)	
If you are authorized to remit GRI at the following rate, (inclusive of "check the box" contributions) your total invoice amount is:			
Year	Rate	Incremental GRI	Total Invoice
1998	0.0088	394.29	10799.51
1999	0.0075	109.52	10514.74
2000	0.0072	43.80	10449.02
2001	0.007	0.00	10405.22
0	0	0.00	0.00

16



Florida Gas Transmission Company
An Enron/EI Paso Energy Affiliate

Invoice

Stmt D/T: 04/10/2001 12:00:00

Remit to Party: Florida Gas Transmission Company
P.O. Box 1188
Houston, TX 77251-1188

Billable Party: FLORIDA PUBLIC UTILITIES
ATTN: SNYDER CHRIS

401 SOUTH DIXIE HIGHWAY
WEST PALM BEACH FL 33401

Invoice Date: April 10, 2001

Net Due Date: April 20, 2001

Invoice Identifier: 40985

Invoice Total Amount: \$7,107.17

Please reference this invoice on your remittance and wire to:

Payee: FLORIDA GAS TRANSMISSION

Payee Duns: 006924518

EFT Addr: Nations Bank; Dallas TX

Account # 3750354511

ABA # 111000012

Bill Pty Duns: 006924427

Svc Req K: 3624

Svc Req: FLORIDA PUBLIC

Acct No: 4084 4000002517

Beg Date: 03/01/2001

Contact Name: James Cramer

Svc Code: FT

Svc Req ID: 006924427

Prev Inv ID:

End Date: 03/31/2001

Contact Phone: (713) 853-6879

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates			Quantity	Amount Due	Repl Qty ID	Repl Rel Cd
				Base	Surc	Disc				
	3154 FPU-RIVIERA BEACH	COT		0.0142	0.0163		0.0305	22,000	671.00	
	28645 FPU-WEST PALM BEACH	COT		0.0142	0.0163		0.0305	9,844	300.24	
	3158 FPU-WEST PALM BEACH	COT		0.0142	0.0163		0.0305	35,000	1,067.50	
	28456 FPU-LAKE WORTH SOUTH	COT		0.0142	0.0163		0.0305	8,600	262.30	
	3161 FPU-LAKE WORTH	COT		0.0142	0.0163		0.0305	18,600	567.30	
	3163 FPU-BOYNTON BEACH	COT		0.0142	0.0163		0.0305	18,600	567.30	
	3165 FPU-BOCA RATON	COT		0.0142	0.0163		0.0305	32,200	982.10	
	3262 FPU-SANFORD	COT		0.0142	0.0163		0.0305	31,899	972.92	
	3261 FPU-SANFORD WEST	COT		0.0142	0.0163		0.0305	20,399	622.17	
	3277 FPU-DELAND	COT		0.0142	0.0163		0.0305	21,680	661.24	
	217831 FLORIDA PUBLIC	COT		0.0142	0.0163		0.0305	14,200	433.10	

17



Florida Gas Transmission Company
An Enron/EI Paso Energy Affiliate

Invoice

Stmt D/T: 04/10/2001 12:00:00
Remit to Party: Florida Gas Transmission Company
P.O. Box 1188
Houston, TX 77251-1188

Billable Party: FLORIDA PUBLIC UTILITIES
ATTN: SNYDER CHRIS

401 SOUTH DIXIE HIGHWAY
WEST PALM BEACH FL 33401

Invoice Date: April 10, 2001
Net Due Date: April 20, 2001
Invoice Identifier: 40985
Invoice Total Amount: \$7,107.17

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

Bill Pty Duns: 006924427

Svc Req K: 3624 Svc Req: FLORIDA PUBLIC Acct No: 4084 4000002517 Beg Date: 03/01/2001 Contact Name: James Cramer
Svc Code: FT Svc Req ID: 006924427 Prev Inv ID: End Date: 03/31/2001 Contact Phone:(713) 853-6879

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates			Net	Quantity	Amount Due	Repl Qty ID	Repl Rel Cd
				Base	Surc	Disc					
Total for Contract 3624:								233,022	\$7,107.17		

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

Accounting Adjustment Method: RES = Restatement
REV = Revision

Charge Type Code: COT = Transportaion Commodity

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

Gas Research Institute (GRI) Contributions:			
Please specify the amount (s) and the specific project (s) or project area (s), if any, to which such amounts are applicable. For specific information about GRI funding and projects please contact GRI at (773) 399-8100.			
Amount	Project (s)	Project Area (s)	
If you are authorized to remit GRI at the following rate, (inclusive of "check the box" contributions) your total invoice amount is:			
Year	Rate	Incremental GRI	Total Invoice
1998	0.0088	419.44	7526.61
1999	0.0075	116.52	7223.69
2000	0.0072	46.61	7153.78
2001	0.007	0.00	7107.17
0	0	0.00	0.00



Florida Gas Transmission Company
An Enron/EI Paso Energy Affiliate

Invoice

Stmt D/T: 04/10/2001 12:00:00
Remit to Party: Florida Gas Transmission Company
P.O. Box 1188
Houston, TX 77251-1188

Billable Party: FLORIDA PUBLIC UTILITIES
ATTN: SNYDER CHRIS

401 SOUTH DIXIE HIGHWAY
WEST PALM BEACH FL 33401

Invoice Date: April 10, 2001
Net Due Date: April 20, 2001
Invoice Identifier: 40993
Invoice Total Amount: \$431.49

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

Bill Pty Duns: 006924427

Svc Req K: 5002 Svc Req: FLORIDA PUBLIC Acct No: 4084 4000002517 Beg Date: 03/01/2001 Contact Name: Heidi Massin
Svc Code: OB Svc Req ID: 006924427 Prev Inv ID: End Date: 03/31/2001 Contact Phone: (713) 853-6879

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates			Net	Quantity	Amount Repl Due	Pty ID	Repl Rel Cd
				Base	Surc	Disc					
NO NOTICE		COT		0.0312	0.0163		0.0475	9.084	431.49		

Total for Contract 5002: **9,084** **\$431.49**

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

Accounting Adjustment Method: RES = Restatement
REV = Revision

Charge Type Code: COT = Transportaion Commodity

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

Gas Research Institute (GRI) Contributions:			
Please specify the amount (s) and the specific project (s) or project area (s), if any, to which such amounts are applicable. For specific information about GRI funding and projects please contact GRI at (773) 399-8100			
<u>Amount</u>	<u>Project (s)</u>	<u>Project Area (s)</u>	_____
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	16.35	447.84
1999	0.0075	4.54	436.03
2000	0.0072	1.81	433.30
2001	0.007	0.00	431.49
0	0	0.00	0.00

VOUCHER NUMBER	INVOICE DATE	INVOICE NO.	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
	03/07/2001	40495		44597.19	0.00	44597.19
					TOTAL	44,597.19

Invoice Description:

SPECIAL INSTRUCTIONS:

call alma green to pick up check x35832 rl

DETACH AND RETAIN THIS STUB FOR YOUR RECORDS.

CHECK # 1000000696 ATTACHED BELOW

REMOVE DOCUMENT ALONG THIS PERFORATION

THIS DOCUMENT IS PRINTED IN TWO COLORS TO NOT ACCEPT UNLESS BLUE AND BROWN ARE PRESENT



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

DATE 03/07/2001 NO. 1000000696

62-20
 311

\$*44,597.19**

NOT VALID AFTER 1 YEAR

PAY *Forty-Four Thousand Five
 Hundred Ninety-Seven and 19/100 Dollars*
 TO THE ORDER OF FLORIDA PUBLIC UTILITIES CO
 PO Box 3395
 WEST PALM BEACH FL 33402-3395

[Handwritten Signature]
 AUTHORIZED SIGNATURE

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



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

March 15, 2001

TO:

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

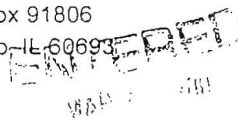
Your company has agreed to make a voluntary monthly payment of \$5,677.24 to GRI's Research and Development Program. Please make your check payable to the *Gas Research Institute* and remit to the address listed below. Please include the bottom portion of this reminder with your payment so that we may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

*Wire Transfer: **

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

Mail checks to:

Gas Research Institute
Lock Box 91806
Chicago, IL 60693



Due: JAN 2001

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



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

March 28, 2001

TO:

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

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

Wire Transfer: *

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

Mail checks to:

Gas Research Institute
Lock Box 91806
Chicago, IL 60693

Due: FEB 2001

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

Florida Public Utilities Company
401 South Dixie Highway
West Palm Beach, FL 33401

R&D voluntary payment of \$ 4150.47 for the month of Feb. 2001.

Florida Public Utilities Company
Name

4/10/01
Date

Gas Sales Invoice



BP Energy Company
Tax ID 36-3421804

Attention Amell Willis
FLORIDA PUBLIC UTILITIES
PO BOX 3395
WEST PALM BEACH, FL, 33402-3395

Fax # (561) 838-1713

Invoice Number 7382
Invoice Date 04/05/2001
Contract # 157115
Delivery Month Mar 2001
Due Date 04/25/2001
Remit US \$ WIRE
BP ENERGY COMPANY
WIRE TRANSFER ACCT CHASE MANHATTAN
BANK, NY - ACCT NO 810-2-548097
ABA# 021000021
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 BP's invoice number on all remittances. ***

Natural Gas delivered during Mar 2001

Calculations are based on nominated quantities

Meter Station	MMBTU	Unit Price	Amount Due US \$
CS #7 EUNICE (0025308)	86,800	4.9996 4.9825	433,192.00 432,481
CS #8 ZACHARY (0025412)	102,900	5.1320	528,086.50
Fairway-Amoco (Yellowhammer) (94406)	86,800	4.9725	431,613.00
Total Amount Due	276,500		1,392,891.50 1,392,180.50

If you have any questions, please contact Meloon, Troy at (281) 366-4265 or send a facsimile to (281) 366-5313

For BP use only: 141878 01



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

Invoice No: SR01030598
Customer No: 205877-01
Customer Fax: (561) 838-1713 ✓

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

Invoice Date: April 6, 2001
Payment Terms: Due April 25, 2001
unless otherwise provided in effective contract

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

Invoice for Natural Gas for Nom deliveries.

Prod Date	Transport Contract	Sales Point	Description	MMBTU Volume	Price	Amount Due
FLORIDA GAS TRANSMISSION COMPANY:						
3/01	5430 - ZONE 1	6489	Pooling\Zone 1 CS #7	65,100	4.9900	324,849.00
3/01	5430 - ZONE 1	7995	Pooling\Zone 2 CS # 8	83,700	5.0150	419,755.50
3/01	B2B1500	255278	Mobile Bay Partner Process Interco	37,200	4.9600	184,512.00
* Invoice Totals				186,000		\$929,116.50

- * When paying by check, send remittance information with payment.
- * When paying by wire transfer, please fax remittance information to the attention of Accounts Receivable at (713) 260-8585 or mail to the address shown on the letterhead.
- * Please refer to this invoice with your payment.
- * Any questions about this invoice, please contact Suzanne McEntire at telephone (713) 975-4228.

JAN -22 01 (MON) 16:33

SUNTRUST BANK SO. FL

TEL:361 833 2090

SunTrust Bank, South Florida, N.A.
P.O.Box 406400
Fort Lauderdale, Florida 33340-6400

COMMERCIAL LOAN INVOICE

DATE	UNIT NO	OFFICE NO
01-22-2001	24110	13-1001

CUSTOMER NO	INVOICE NO
2634185038	

PAGE
1

FLORIDA PUBLIC UTILITIES CO.
401 South Dixie Highway
West Palm Beach, Florida 33401
Attention: Jack Brown

OBLIGATION NUMBER	EFFECTIVE DATE		PRINCIPAL	INTEREST FEE RATE	AMOUNT DUE	CHARGE TYPE
	FROM	TO				
	01-22-01	09-30-01	\$5,000,000	0.25%	\$12,500.00	Loan Origination Doc. Preparation
					\$12,500.00	TOTAL

SUNTRUST

COMMERCIAL LOAN INVOICE

FLORIDA PUBLIC UTILITIES CO. 401 SOUTH DIXIE HIGHWAY WEST PALM BEACH, FLORIDA 33401 ATTN: JACK BROWN	DATE	UNIT NO	OFFICE NO.
		01-22-01	24110
PRINCIPAL DUE			.00
INTEREST DUE			.00
FEES DUE			12,500.00
TOTAL AMOUNT DUE			12,500.00

SUNTRUST BANK, SOUTH FLORIDA, N.A.
P.O. BOX 406400
FORT LAUDERDALE, FL 33340-6400

TO AVOID ADDITIONAL CHARGES PAYMENT MUST BE MADE BY
THE DUE DATE: 01-25-01

A-T^H 100.1840.8011 -PGA