

9.21.03

DECLASSIFIED

03 0003-GU

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 Customers of former South Florida Natural Gas

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

SCHEDULE A-1/FLEXDOWN

FOR THE PERIOD OF: JANUARY 2002 THROUGH DECEMBER 2002

	CURRENT MONTH: JANUARY				PERIOD TO DATE			
	ACTUAL	FLEX-DOWN ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
COST OF GAS PURCHASED								
1	1,518	1,418	(100)	(7.05)	1,518	1,418	(100)	(7.05)
2	1,280	0	(1,280)		1,280	0	(1,280)	
3	0	0	0		0	0	0	
4	107,464	382,967	275,503	71.94	107,464	382,967	275,503	71.94
5	26,404	15,147	(11,257)	(74.32)	26,404	15,147	(11,257)	(74.32)
6	0	0	0		0	0	0	
LESS END-USE CONTRACT								
7	0	0	0		0	0	0	
8	0	0	0		0	0	0	
9	0	0	0		0	0	0	
10	0	(176,528)	(176,528)	100.00	0	(176,528)	(176,528)	100.00
11	136,666	223,004	86,338	38.72	136,666	223,004	86,338	38.72
12	0	0	0		0	0	0	
13	0	0	0		0	0	0	
14	179,181	223,004	43,823	19.65	179,181	223,004	43,823	19.65
THERMS PURCHASED								
15	371,040	407,498	36,458	8.95	371,040	407,498	36,458	8.95
16	217,000	0	(217,000)		217,000	0	(217,000)	
17	0	0	0		0	0	0	
18	371,040	407,498	36,458	8.95	371,040	407,498	36,458	8.95
19	683,550	407,498	(276,052)	(67.74)	683,550	407,498	(276,052)	(67.74)
20	0	0	0		0	0	0	
LESS END-USE CONTRACT								
21	0	0	0		0	0	0	
22	0	0	0		0	0	0	
23	0	0	0		0	0	0	
24	371,040	407,498	36,458	8.95	371,040	407,498	36,458	8.95
25	0	0	0		0	0	0	
26	0	0	0		0	0	0	
27	328,630	407,498	78,868	19.35	328,630	407,498	78,868	19.35
CENTS PER THERM								
28	(1/15) 0.409	0.348	(0.061)	(17.53)	0.409	0.348	(0.061)	(17.53)
29	(2/16) 0.590	0.000	(0.590)		0.590	0.000	(0.590)	
30	(3/17) 0.000	0.000	0.000		0.000	0.000	0.000	
31	(4/18) 28.963	93.980	65.017	69.18	28.963	93.980	65.017	69.18
32	(5/19) 3.863	3.717	(0.146)	(3.93)	3.863	3.717	(0.146)	(3.93)
33	(6/20) 0.000	0.000	0.000		0.000	0.000	0.000	
LESS END-USE CONTRACT								
34	(7/21) 0.000	0.000	0.000		0.000	0.000	0.000	
35	(8/22) 0.000	0.000	0.000		0.000	0.000	0.000	
36	(9/23) 0.000	0.000	0.000		0.000	0.000	0.000	
37	(11/24) 36.833	54.725	17.892	32.69	36.833	54.725	17.892	32.69
38	(12/25) 0.000	0.000	0.000		0.000	0.000	0.000	
39	(13/26) 0.000	0.000	0.000		0.000	0.000	0.000	
40	(11/27) 41.587	54.725	13.138	24.01	41.587	54.725	13.138	24.01
41	(E-2) 0.000	0.000	0.000		0.000	0.000	0.000	
42	(40+41) 41.587	54.725	13.138	24.01	41.587	54.725	13.138	24.01
43	1.00503	1.00503	0.000	0.00	1.00503	1.00503	0.000	0.00
44	(42x43) 41.79618	55.00027	13.204	24.01	41.79618	55.00027	13.204	24.01
45	41.796	55.000	13.204	24.01	41.796	55.000	13.204	24.01

DOCUMENT NUMBER - DATE
 01962 FEB 1998

**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 2002 THROUGH DECEMBER 2002
CURRENT MONTH: JANUARY 2002**

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	421,600	1,724.34	0.409
2 No Notice Commodity Adjustment - System Supply	(50,560)	(206.79)	0.409
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)	371,040	1,517.55	0.409
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	421,600	107,464.17	25.490
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)	421,600	107,464.17	25.490
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	683,550	26,403.77	3.863
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	683,550	26,403.77	3.863
OTHER			
33 Legal/Administrative Fees	0	0.00	0.000
34 FGT Rate Case	0	0.00	0.000
35 Legal & Consulting Expenses	0	0.00	0.000
36 Travel Expenses	0	0.00	0.000
37 Loan Origination Fees	0	0.00	0.000
38 GRI Voluntary R&D	0	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 2002 THROUGH DECEMBER 2002
 CURRENT MONTH: JANUARY 2002

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	46060	10	26,633.17	0.00	1,280.30	0.00	0.00	25,352.87	0.00
2	FGT	46061	11-12	1,050.90	0.00	0.00	0.00	0.00	1,050.90	0.00
3	FGT	46330	13	1,724.34	1,724.34	0.00	0.00	0.00	0.00	0.00
4	FGT	46332	14	(206.79)	(206.79)	0.00	0.00	0.00	0.00	0.00
5	BP ENERGY	1023661	15	107,464.17	0.00	0.00	0.00	107,464.17	0.00	0.00
6										
7										
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21										
22										
23										
24										
25										
TOTAL				136,665.79	1,517.55	1,280.30	0.00	107,464.17	26,403.77	0.00

FOR THE PERIOD OF: JANUARY 2002 THROUGH DECEMBER 2002

			CURRENT MONTH: JANUARY				PERIOD TO DATE			
			ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
					AMOUNT	%		(3)	AMOUNT	%
TRUE-UP CALCULATION										
1	PURCHASED GAS COST	Sch. A-1 Line 4	107,464	382,967	(275,503)	(71.94)	107,464	382,967	(275,503)	(71.94)
2	TRANSPORTATION COST	Sch. A-1 Lines 1,2,3,5,6	29,202	16,565	12,637	76.29	29,202	16,565	12,637	76.29
3	TOTAL		136,666	399,532	(262,866)	(65.79)	136,666	399,532	(262,866)	(65.79)
4	FUEL REVENUES (NET OF REVENUE TAX)		179,181	223,004	(43,823)	(19.65)	179,181	223,004	(43,823)	(19.65)
5	TRUE-UP - (COLLECTED) OR REFUNDED *		(9)	(9)	0	0.00	(9)	(9)	0	0.00
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	179,172	222,995	(43,823)	(19.65)	179,172	222,995	(43,823)	(19.65)
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	42,506	(176,537)	219,043	(124.08)	42,506	(176,537)	219,043	(124.08)
8	INTEREST PROVISION - THIS PERIOD	Line 21	47	0	47	0.00	47	0	47	0.00
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST		10,469	9	10,460	116,222.22	10,469	9	10,460	116,222.22
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	9	9	0	0.00	9	9	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	Add Lines 7 + 8 + 9 + 10 + 10a	53,031	(176,519)	229,550	(130.04)	53,031	(176,519)	229,550	(130.04)
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND	Line 9	10,469	9	10,460	116,222.22				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	52,984	(176,519)	229,503	(130.02)				
14	TOTAL (12+13)	Add Lines 12 + 13	63,453	(176,510)	239,963	(135.95)				
15	AVERAGE	50% of Line 14	31,727	(88,255)	119,982	(135.95)				
16	INTEREST RATE - FIRST DAY OF MONTH		1.78%							
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		1.77%							
18	TOTAL	Add Lines 16 + 17	3.55%							
19	AVERAGE	50% of Line 18	1.78%							
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.148%							
21	INTEREST PROVISION	Line 15 x Line 20	47							

*** NOTE**

If Line 5 is a refund enter as a positive number.

If Line 5 is a collection, enter as a negative number.

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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.

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 Customers of former South Florida Natural Gas

TRANSPORTATION PURCHASES
 SYSTEM SUPPLY AND END USE
 ACTUAL FOR THE PERIOD OF: JANUARY 2002 THROUGH DECEMBER 2002

SCHEDULE A-3

PRESENT MONTH: JANUARY

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	UNITS SYSTEM SUPPLY	UNITS END USE	UNITS TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	Jan 2002	BP	SYS SUPPLY	N/A	371,040	0	371,040	107,464	N/A	N/A	INCL IN COST	28.962915
TOTAL					371,040	0	371,040	107,464	0	0	0	28.96

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FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
DBA SOUTH FLORIDA NATURAL GAS
 FOR THE PERIOD: JANUARY 2002 THROUGH DECEMBER 2002
 MONTH: JANUARY 2002

	PRODUCER/ SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1	BP ENERGY	7995	26	25	792	772	\$2.1350	\$2.1903
2	BP ENERGY	7995	26	25	792	772	\$2.1450	\$2.2006
3	BP ENERGY	7995	26	25	792	772	\$2.1850	\$2.2416
4	BP ENERGY	7995	102	100	3,168	3,088	\$2.2900	\$2.3493
5	BP ENERGY	7995	77	75	2,376	2,316	\$2.3400	\$2.4006
6	BP ENERGY	7995	42	41	1,292	1,260	\$2.3500	\$2.4097
7	BP ENERGY	7995	57	56	2,084	2,032	\$2.3650	\$2.4255
8	BP ENERGY	7995	55	53	1,692	1,650	\$2.3700	\$2.4303
9	BP ENERGY	7995	26	25	792	772	\$2.4000	\$2.4622
10	BP ENERGY	7995	26	25	792	772	\$2.4100	\$2.4724
11	BP ENERGY	7995	26	25	792	772	\$2.4200	\$2.4827
12	BP ENERGY	7995	196	191	6,068	5,917	\$2.4400	\$2.5023
13	BP ENERGY	7995	55	53	1,692	1,650	\$2.5850	\$2.6508
14	BP ENERGY	7995	55	53	1,692	1,650	\$2.6000	\$2.6662
15	BP ENERGY	7995	564	550	17,484	17,065	\$2.6125	\$2.6766
16	BP ENERGY	7995	30	29	922	900	\$2.7900	\$2.8582
17								
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43								
	TOTAL		1,399	1,361	43,222	42,160		
					WEIGHTED AVERAGE		\$2.4863	\$2.5490

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.

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 Customers of former South Florida Natural Gas

THERM SALES AND CUSTOMER DATA

SCHEDULE A-5

FOR THE PERIOD OF: JANUARY 2002 THROUGH DECEMBER 2002

	R.C.	CURRENT MONTH: JANUARY				PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
				AMOUNT	%			AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE (GS)	(11)	181,320	251,888	70,568	28.02	181,320	251,888	70,568	28.02
RESIDENTIAL SERVICE (RS)	(21), (31)	147,310	155,610	8,300	5.33	147,310	155,610	8,300	5.33
LARGE VOLUME SERVICE (LVS)	(51)	-	-	-	-	-	-	-	-
GENERAL SERVICE TRANS (GSTS)	(90)	-	-	-	-	-	-	-	-
LARGE VOLUME TRANS (LVTS)	(91), (94)	-	-	-	-	-	-	-	-
TOTAL FIRM		328,630	407,498	78,868	19.35	328,630	407,498	78,868	19.35
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE SERVICE (IS)	(61)	-	-	-	-	-	-	-	-
LARGE VOL INTER SERVICE (LVIS)	(71)	-	-	-	-	-	-	-	-
INTERRUPTIBLE TRANS SERV. (ITS)	(92)	-	-	-	-	-	-	-	-
LARGE VOLUME INTER TRANS SER (LVITS)	(93)	-	-	-	-	-	-	-	-
OFF SYS SALES SERVICE (OSSS-1)	(95)	-	-	-	-	-	-	-	-
TOTAL INTERRUPTIBLE		-	-	-	-	-	-	-	-
TOTAL THERM SALES		328,630	407,498	78,868	19.35	328,630	407,498	78,868	19.35
NUMBER OF CUSTOMERS (FIRM)									
GENERAL SERVICE (GS)	(11)	356	371	15	4.04	356	371	15	4.04
RESIDENTIAL SERVICE (RS)	(21), (31)	4,264	4,231	(33)	(0.78)	4,264	4,231	(33)	(0.78)
LARGE VOLUME SERVICE (LVS)	(51)	-	-	-	-	-	-	-	-
GENERAL SERVICE TRANS (GSTS)	(90)	-	-	-	-	-	-	-	-
LARGE VOLUME TRANS (LVTS)	(91), (94)	-	-	-	-	-	-	-	-
TOTAL FIRM		4,620	4,602	(18)	(0.39)	4,620	4,602	(18)	(0.39)
NUMBER OF CUSTOMERS (INTERRUPTIBLE)									
INTERRUPTIBLE SERVICE (IS)	(61)	-	-	-	-	-	-	-	-
LARGE VOL INTER SERVICE (LVIS)	(71)	-	-	-	-	-	-	-	-
INTERRUPTIBLE TRANS SERV. (ITS)	(92)	-	-	-	-	-	-	-	-
LARGE VOLUME INTER TRANS SER (LVITS)	(93)	-	-	-	-	-	-	-	-
OFF SYS SALES SERVICE (OSSS-1)	(95)	-	-	-	-	-	-	-	-
TOTAL INTERRUPTIBLE		-	-	-	-	-	-	-	-
TOTAL CUSTOMERS		4,620	4,602	(18)	(0.39)	4,620	4,602	(18)	(0.39)
THERM USE PER CUSTOMER									
GENERAL SERVICE (GS)	(11)	509	679	170	25.04	509	679	170	25.04
RESIDENTIAL SERVICE (RS)	(21), (31)	35	37	2	5.41	35	37	2	5.41
LARGE VOLUME SERVICE (LVS)	(51)	-	-	-	-	-	-	-	-
GENERAL SERVICE TRANS (GSTS)	(90)	-	-	-	-	-	-	-	-
LARGE VOLUME TRANS (LVTS)	(91), (94)	-	-	-	-	-	-	-	-
INTERRUPTIBLE SERVICE (IS)	(61)	-	-	-	-	-	-	-	-
LARGE VOL INTER SERVICE (LVIS)	(71)	-	-	-	-	-	-	-	-
INTERRUPTIBLE TRANS SERV. (ITS)	(92)	-	-	-	-	-	-	-	-
LARGE VOLUME INTER TRANS SER (LVITS)	(93)	-	-	-	-	-	-	-	-
OFF SYS SALES SERVICE (OSSS-1)	(95)	-	-	-	-	-	-	-	-

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FOR THE PERIOD OF: JANUARY 2002 THROUGH DECEMBER 2002

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
CENTRAL FLORIDA - Customers of South Florida Natural Gas only.												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0361											
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	1.05											



Florida Gas Transmission Company
An Enron/EI Paso Energy Affiliate

Invoice

Stmt D/T: 01/31/2002 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: February 01, 2002

Net Due Date: February 11, 2002

Invoice Identifier: 46060

Invoice Total Amount: \$26,633.17

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

Bill Pty Duns: 006924427

Svc Req K: 100740 Svc Req: FLORIDA PUBLIC Acct No: 4084 4000002517 Beg Date: 01/01/2002 Contact Name: Cust Svc (pager)
Svc Code: FT Svc Req ID: 006924427 Prev Inv ID: End Date: 01/31/2002 Contact Phone: (713) 648-1362

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates				Quantity	Amount Due	Repl Pty ID	Repl Rel Cd
				Base	Surc	Disc	Net				
		RD1		0.3687	0.0022		0.3709	68,355	25,352.87		
		RDM		0.0590			0.0590	21,700	1,280.30		
NO NOTICE RESERVATION CHARGE											

Total for Contract 100740: 90,055 \$26,633.17

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
RDM = Reservation Deliverability - Market

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

Gas Research Institute (GRI) Contributions:			
Please specify the amount (s) and the specific project (s) or project area (s), if any, to which such amounts are applicable. For specific information about GRI funding and projects please contact GRI at (773) 399-8100.			
Amount	Project (s)	Project Area (s)	
If you are authorized to remit GRI at the following rate, (inclusive of "check the box" contributions) your total invoice amount is:			
Year	Rate	Incremental GRI	Total Invoice
1998	0.0085	615.09	27248.26
1999	0.0076	534.04	27167.21
2000	0.0066	443.98	27077.15
2001	0.003	119.79	26752.96
2002	0.0022	47.74	26680.91



Florida Gas Transmission Company
An Enron/EI Paso Energy Affiliate

Invoice

Stmt D/T: 01/31/2002 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: February 01, 2002

Net Due Date: February 11, 2002

Invoice Identifier: 46061

Invoice Total Amount: \$1,050.90

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

Bill Pty Duns: 006924427

Svc Req K: 100752 Svc Req: FLORIDA PUBLIC Acct No: 4084 4000002517 Beg Date: 01/01/2002 Contact Name: Cust Svc (pager)
Svc Code: FT Svc Req ID: 006924427 Prev Inv ID: End Date: 01/31/2002 Contact Phone:(713) 648-1362

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates			Net	Quantity	Amount Due	Repl Pty ID	Repl Rel Cd
				Base	Surc	Disc					
TEMP RELINQ CR - ACQ	CTRC 5872 AT POI 16268 AWARD 10185	RD1		0.2000			0.2000	-6,200	-1,240.00		RC2
TEMP ACQ RES CHG - RELQ	CTRC 6219 AT POI 16268 AWARD 10178	RD1		0.3695	0.0022		0.3717	0	0.00		R3A
TEMP ACQ RES CHG FOR TEMP RELINQ	AT LESS THAN MAX RATE	RD1		0.3695			0.3695	6,200	2,290.90		R3A



Florida Gas Transmission Company
An Enron/EI Paso Energy Affiliate

Invoice

Stmt D/T: 01/31/2002 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: February 01, 2002

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Svc Req K: 100752 Svc Req: FLORIDA PUBLIC Acct No: 4084 400002517 Beg Date: 01/01/2002 Contact Name: Cust Svc (pager)
Svc Code: FT Svc Req ID: 006924427 Prev Inv ID: End Date: 01/31/2002 Contact Phone: (713) 648-1362

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 100752: 0 \$1,050.90

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.			
<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	0.00	1050.90
1999	0.0076	0.00	1050.90
2000	0.0066	0.00	1050.90
2001	0.003	0.00	1050.90
2002	0.0022	0.00	1050.90

11



Florida Gas Transmission Company
An Enron/EI Paso Energy Affiliate

Invoice

Stmt D/T: 02/10/2002 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: February 10, 2002
Net Due Date: February 20, 2002
Invoice Identifier: 46330
Invoice Total Amount: \$1,724.34

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

Bill Pty Duns: 006924427

Svc Req K: 100740 Svc Req: FLORIDA PUBLIC Acct No: 4084 4000002517 Beg Date: 01/01/2002 Contact Name: Cust Svc (pager)
Svc Code: FT Svc Req ID: 006924427 Prev Inv ID: End Date: 01/31/2002 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			
	3280 FPU-NEW SMYRNA	COT		0.0312	0.0097		0.0409	42,160	1,724.34	
Total for Contract 100740:								42,160	\$1,724.34	

Note: Go to <http://www.fgt.enron.com/rates1.htm> 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	139.13	1863.47
1999	0.0075	84.32	1808.66
2000	0.0072	71.67	1796.01
2001	0.007	63.24	1787.58
2002	0.0055	0.00	1724.34

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Florida Gas Transmission Company

An Enron/EI Paso Energy Affiliate

Invoice

Stmt D/T: 02/10/2002 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: February 10, 2002

Net Due Date: February 20, 2002

Invoice Identifier: 46332

Invoice Total Amount: -\$206.79

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

Bill Pty Duns: 006924427

Svc Req K: 100834 Svc Req: FLORIDA PUBLIC Acct No: 4084 4000002517 Beg Date: 01/01/2002 Contact Name: Cust Svc (pager)
Svc Code: OB Svc Req ID: 006924427 Prev Inv ID: End Date: 01/31/2002 Contact Phone:(713) 648-1362

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates				Quantity	Amount Due	Repl Pty ID	Repl Rel Cd
				Base	Surc	Disc	Net				
NO NOTICE		COT		0.0312	0.0097		0.0409	-5,056		-206.79	

Total for Contract 100834: -5,056 -\$206.79

Note: Go to <http://www.fgt.enron.com/rates1.htm> 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	0.00	-206.79
1999	0.0075	0.00	-206.79
2000	0.0072	0.00	-206.79
2001	0.007	0.00	-206.79
2002	0.0055	0.00	-206.79

13

Gas Sales Invoice



BP Energy Company

Tax ID 88-3421804

To:

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

Fax # (661) 838-1713

Invoice Number 1023661
Invoice Date 02/08/2002
Contract# 167116
Delivery Month Jan 2002
Due Date 02/25/2002

Remit:

US \$ WIRE
BP ENERGY COMPANY
WIRE TRANSFER ACCT CHASE MANHATTAN
BANK, NY - ACCT NO [REDACTED]
ABA# 021000021
NEW YORK, NY, 10081-8000

Natural Gas delivered during Jan 2002

Calculations are based on nominated quantities

Meter Station	MMBTU	Unit Price	Amount Due US \$
CS #7 EUNICE (0025306)	74,400	2.6700	191,208.00
CS #8 ZACHARY (0025412)	131,640	2.4775	326,139.57
Fairway-Amoco (Yellowhammer) (94408)	69,600	2.5825	178,742.00
Total Amount Due	275,640		697,089.57

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. ***

FPUC \$ 589,629.40
New Smyrna Bch \$ 107,464.17
\$ 697,089.57

If you have any questions, please contact :
or send a facsimile to : (281) 368-5313
Or Email: melonctt@bp.com

Meloncon, Troy at (281) 368-4265

For BP use only: 141876 01