

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
 OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
 ESTIMATED FOR THE PERIOD OF: JANUARY 2000 THROUGH DECEMBER 2000

	CURRENT MONTH:				AUGUST		PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE			
			AMOUNT	%			AMOUNT	%		
COST OF GAS PURCHASED										
1 COMMODITY (Pipeline)	9,617	10,000	(383)	(3.83)	99,798	98,953	845	0.85		
2 NO NOTICE SERVICE	1,829	1,829	0	0.00	35,135	34,882	253	0.73		
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00		
4 COMMODITY (Other)	1,107,750	936,155	171,595	18.33	9,156,165	11,062,562	(1,906,397)	(17.23)		
5 DEMAND	181,825	217,943	(36,118)	(16.57)	2,770,395	3,067,536	(297,141)	(9.69)		
6 OTHER	0	0	0	0.00	0	0	0	0.00		
LESS END-USE CONTRACT										
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00		
8 DEMAND	0	0	0	0.00	0	0	0	0.00		
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)	1,301,021	1,165,927	135,094	11.59	12,061,493	14,263,933	(2,202,440)	(15.44)		
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00		
13 COMPANY USE	5,071	2,097	2,974	141.82	24,100	25,686	(1,586)	(6.17)		
14 TOTAL THERM SALES	1,395,998	1,409,712	(13,714)	(0.97)	12,470,698	12,150,191	320,507	2.64		
THERMS PURCHASED										
15 COMMODITY (Pipeline)	2,816,040	2,831,320	(15,280)	(0.54)	29,427,640	29,759,140	(331,500)	(1.11)		
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	5,955,000	5,912,000	43,000	0.73		
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00		
18 COMMODITY (Other)	2,715,870	2,831,320	(115,450)	(4.08)	29,030,790	29,759,140	(728,350)	(2.45)		
19 DEMAND	3,390,780	3,700,780	(310,000)	(8.38)	38,000,336	45,691,740	(7,691,404)	(16.83)		
20 OTHER	0	0	0	0.00	0	0	0	0.00		
LESS END-USE CONTRACT										
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00		
22 DEMAND	0	0	0	0.00	0	0	0	0.00		
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00		
24 TOTAL PURCHASES (+17+18+20):(21+23)	2,715,870	2,831,320	(115,450)	(4.08)	29,030,790	29,759,140	(728,350)	(2.45)		
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00		
26 COMPANY USE	10,182	5,090	5,092	100.04	54,555	53,570	985	1.84		
27 TOTAL THERM SALES (24-26 Estimated Only)	5,877,481	2,826,230	3,051,251	107.96	50,829,393	29,705,570	21,123,823	71.11		
CENTS PER THERM										
28 COMMODITY (Pipeline) (1/15)	0.342	0.353	(0.011)	(3.12)	0.339	0.333	0.006	1.80		
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)	40.788	33.064	7.724	23.36	31.539	37.174	(5.635)	(15.16)		
32 DEMAND (5/112)	5.362	5.889	(0.527)	(8.95)	7.290	6.714	0.576	8.58		
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)	47.904	41.180	6.724	16.33	41.547	47.931	(6.384)	(13.32)		
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)	49.804	41.198	8.606	20.89	44.176	47.948	(3.772)	(7.87)		
40 TOTAL COST OF THERM SOLD (11/27)	22.136	41.254	(19.118)	(46.34)	23.729	48.018	(24.289)	(50.58)		
41 TRUE-UP (E-2)	(0.155)	(0.155)	0.000	0.00	(0.155)	(0.155)	0.000	0.00		
42 TOTAL COST OF GAS (40+41)	21.981	41.099	(19.118)	(46.52)	23.574	47.863	(24.289)	(50.75)		
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)	22.09156	41.30573	(19.214)	(46.52)	23.69258	48.10375	(24.411)	(50.75)		
45 PGA FACTOR ROUNDED TO NEAREST .001	22.092	41.306	(19.214)	(46.52)	23.693	48.104	(24.411)	(50.75)		

CONFIDENTIAL
DECLASSIFIED
 5-9-02

DOCUMENT NUMBER-DATE
 11769 SEP 19 88
 FPSC-RECORDS/REPORTING

020003-GU

COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: JANUARY 2000 THROUGH DECEMBER 2000

COST OF GAS PURCHASED	CURRENT MONTH:				AUGUST				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE					
			AMOUNT	%			AMOUNT	%				
1 COMMODITY (Pipeline)	9,617	10,000	(383)	(3.83)	99,798	98,953	845	0.85				
2 NO NOTICE SERVICE	1,829	1,829	0	0.00	35,135	34,882	253	0.73				
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
4 COMMODITY (Other)	1,107,750	936,155	171,595	18.33	9,156,165	11,062,562	(1,906,397)	(17.23)				
5 DEMAND	181,825	217,943	(36,118)	(16.57)	2,770,395	3,067,536	(297,141)	(9.69)				
6 OTHER	0	0	0	0.00	0	0	0	0.00				
LESS END-USE CONTRACT												
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00				
8 DEMAND	0	0	0	0.00	0	0	0	0.00				
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)	1,301,021	1,165,927	135,094	11.59	12,061,493	14,263,933	(2,202,440)	(15.44)				
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13 COMPANY USE	5,071	2,097	2,974	141.82	24,100	25,686	(1,586)	(6.17)				
14 TOTAL THERM SALES	1,395,998	1,409,712	(13,714)	(0.97)	12,470,698	12,150,191	320,507	2.64				
THERMS PURCHASED												
15 COMMODITY (Pipeline)	2,816,040	2,831,320	(15,280)	(0.54)	29,427,640	29,759,140	(331,500)	(1.11)				
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	5,955,000	5,912,000	43,000	0.73				
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
18 COMMODITY (Other)	2,715,870	2,831,320	(115,450)	(4.08)	29,030,790	29,759,140	(728,350)	(2.45)				
19 DEMAND	3,390,780	3,700,780	(310,000)	(8.38)	38,000,336	45,691,740	(7,691,404)	(16.83)				
20 OTHER	0	0	0	0.00	0	0	0	0.00				
LESS END-USE CONTRACT												
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00				
22 DEMAND	0	0	0	0.00	0	0	0	0.00				
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00				
24 TOTAL PURCHASES (+17+18+20)(21+23)	2,715,870	2,831,320	(115,450)	(4.08)	29,030,790	29,759,140	(728,350)	(2.45)				
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26 COMPANY USE	10,182	5,090	5,092	100.04	54,555	53,570	985	1.84				
27 TOTAL THERM SALES (24-26 Estimated Only)	5,877,481	2,826,230	3,051,251	107.96	50,829,393	29,705,570	21,123,823	71.11				
CENTS PER THERM												
28 COMMODITY (Pipeline) (1/15)	0.342	0.353	(0.011)	(3.12)	0.339	0.333	0.006	1.80				
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)	40.788	33.064	7.724	23.36	31.539	37.174	(5.635)	(15.16)				
32 DEMAND (5/19)	5.362	5.889	(0.527)	(8.95)	7.290	6.714	0.576	8.58				
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)	47.904	41.180	6.724	16.33	41.547	47.931	(6.384)	(13.32)				
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)	49.804	41.198	8.606	20.89	44.176	47.948	(3.772)	(7.87)				
40 TOTAL COST OF THERM SOLD (11/27)	22.136	41.254	(19.118)	(46.34)	23.729	48.018	(24.289)	(50.58)				
41 TRUE-UP (E-2)	(0.155)	(0.155)	0.000	0.00	(0.155)	(0.155)	0.000	0.00				
42 TOTAL COST OF GAS (40+41)	21.981	41.099	(19.118)	(46.52)	23.574	47.863	(24.289)	(50.75)				
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)	22.09156	41.30573	(19.214)	(46.52)	23.69258	48.10375	(24.411)	(50.75)				
45 PGA FACTOR ROUNDED TO NEAREST .001	22.092	41.306	(19.214)	(46.52)	23.693	48.104	(24.411)	(50.75)				

COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: JANUARY 2000 THROUGH DECEMBER 2000

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	9,617	10,000	(383)	(3.83)	99,798	98,953	845	0.85
2 NO NOTICE SERVICE	1,829	1,829	0	0.00	35,135	34,882	253	0.73
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	1,107,750	936,155	171,595	18.33	9,156,165	11,062,562	(1,906,397)	(17.23)
5 DEMAND	181,825	217,943	(36,118)	(16.57)	2,770,395	3,067,536	(297,141)	(9.69)
6 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
8 DEMAND	0	0	(1)	(8.95)	0	0	1	8.58
12 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	245,882	(245,882)	(100.00)	0	(2,088,056)	2,088,056	(100.00)
11 TOTAL COST (1+2+3+4+5+6+10):(7+8+12)	1,301,021	1,411,809	(110,788)	(7.85)	12,061,493	12,175,877	(114,384)	(0.94)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	5,071	2,097	2,974	141.82	24,100	25,686	(1,586)	(6.17)
14 TOTAL THERM SALES	1,395,998	1,409,712	(13,714)	(0.97)	12,470,698	12,150,191	320,507	2.64
THERMS PURCHASED								
15 COMMODITY (Pipeline)	2,816,040	2,831,320	(15,280)	(0.54)	29,427,640	29,759,140	(331,500)	(1.11)
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	5,955,000	5,912,000	43,000	0.73
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	2,715,870	2,831,320	(115,450)	(4.08)	29,030,790	29,759,140	(728,350)	(2.45)
19 DEMAND	3,390,780	3,700,780	(310,000)	(8.38)	38,000,336	45,691,740	(7,691,404)	(16.83)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
22 DEMAND	0	0	0	0.00	0	0	0	0.00
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20):(21+23)	2,715,870	2,831,320	(115,450)	(4.08)	29,030,790	29,759,140	(728,350)	(2.45)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	10,182	5,090	0	0.00	54,555	53,570	0	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	5,877,481	2,826,230	3,051,251	107.96	50,829,393	29,705,570	21,123,823	71.11
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.342	0.353	(0.011)	(3.12)	0.339	0.333	0.006	1.80
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)	40.788	33.064	7.724	23.36	31.539	37.174	(5.635)	(15.16)
32 DEMAND (5/112)	5.362	5.889	(0.527)	(8.95)	7.290	6.714	0.576	8.58
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)	47.904	49.864	(1.960)	(3.93)	41.547	40.915	0.632	1.54
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)	49.804	41.198	8.606	20.89	44.176	47.948	(3.772)	(7.87)
40 TOTAL COST OF THERM SOLD (11/27)	22.136	49.954	(27.818)	(55.69)	23.729	40.989	(17.260)	(42.11)
41 TRUE-UP (E-2)	(0.155)	(0.155)	(0.155)	(0.155)	(0.155)	(0.155)	(0.155)	(0.155)
42 TOTAL COST OF GAS (40+41)	21.981	49.799	(27.818)	(55.86)	23.574	40.834	(17.260)	(42.27)
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)	22.09156	50.04949	0.000	0.00	23.69258	41.03940	0.000	0.00
45 PGA FACTOR ROUNDED TO NEAREST .001	22.092	50.049	(27.957)	(55.86)	23.693	41.039	(17.346)	(42.27)

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY			
PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION SCHEDULE A-1 SUPPORTING DETAIL			
FOR THE PERIOD OF: CURRENT MONTH:		JANUARY 2000 THROUGH DECEMBER 2000 AUGUST 2000	
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	2,549,370	8,483.35	0.333
2 No Notice Commodity Adjustment - System Supply	(16,010)	(68.04)	0.425
3 Commodity Pipeline - Scheduled FTS - End Users	40,000	170.00	0.425
4 Commodity Pipeline - Scheduled FTS - OSSS	242,680	1,031.39	0.425
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)	2,816,040	9,616.70	0.341
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	2,473,190	1,012,452.77	40.937
18 Commodity Other - Scheduled FTS - OSSS	242,680	96,344.87	39.700
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	(1,047.86)	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)	2,715,870	1,107,749.78	40.788
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	3,108,100	180,324.13	5.802
26 Demand (Pipeline) Entitlement to End-Users	40,000	1,501.20	3.753
27 Demand (Pipeline) Entitlement to OSSS	242,680	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	3,390,780	181,825.33	5.362
OTHER			
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 2000 THROUGH DECEMBER 2000
 CURRENT MONTH: AUGUST 2000

Line No.	Vendor	Invoice, Credit, Check, or Identifying Number	Filing Page Number	Invoice Amount	Classification Breakdown					
					Commodity (Pipeline)	No Notice Service	Swing Service	Commodity (Other)	Demand	Other
1	FGT	37378	10	76,986.58	0.00	1,829.00	0.00	0.00	75,157.58	0.00
2	FGT	37368	11	106,667.75	0.00	0.00	0.00	0.00	106,667.75	0.00
3	FGT	37611	12	6,157.54	6,157.54	0.00	0.00	0.00	0.00	0.00
4	FGT	37601	13	3,527.20	3,527.20	0.00	0.00	0.00	0.00	0.00
5	FGT	37610	14	(68.04)	(68.04)	0.00	0.00	0.00	0.00	0.00
6	FGT	CK1000000051	15	(1,047.86)	0.00	0.00	0.00	(1,047.86)	0.00	0.00
7	DUKE	SR00080331	16	531,567.86	0.00	0.00	0.00	531,567.86	0.00	0.00
8	BP	508986	17	505,901.45	0.00	0.00	0.00	505,901.45	0.00	0.00
9	BP	509323	18	71,328.33	0.00	0.00	0.00	71,328.33	0.00	0.00
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
TOTAL				1,301,020.81	9,616.70	1,829.00	0.00	1,107,749.78	181,825.33	0.00

FOR THE PERIOD OF: JANUARY 2000 THROUGH DECEMBER 2000

	CURRENT MONTH:				PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
TRUE-UP CALCULATION									
1 PURCHASED GAS COST (Sch. A-1 Line 4)	1,107,750	936,155	(171,595)	(18.33)	9,156,165	11,062,562	1,906,397	17.23	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	193,271	475,654	282,383	59.37	2,905,328	1,113,315	(1,792,013)	(160.96)	
3 TOTAL	1,301,021	1,411,809	110,788	7.85	12,061,493	12,175,877	114,384	0.94	
4 FUEL REVENUES (NET OF REVENUE TAX)	1,395,998	1,409,712	13,714	0.97	12,470,698	12,150,191	(320,507)	(2.64)	
5 TRUE-UP (COLLECTED) OR REFUNDED	5,621	5,621	0	0.00	44,968	44,968	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,401,619	1,415,333	13,714	0.97	12,515,666	12,195,159	(320,507)	(2.63)	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	100,598	3,524	(97,074)	(2,754.65)	454,173	19,282	(434,891)	(2,255.42)	
8 INTEREST PROVISION-THIS PERIOD (2)	1,974	0	(1,974)	0.00	4,927	0	(4,927)	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	317,482	538,149	220,667	41.00	301	561,738	561,437	99.95	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(5,621)	(5,621)	0	0.00	(44,968)	(44,968)	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)	414,433	536,052	121,619	22.69	414,433	536,052	121,619	22.69	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	317,482	538,149	220,667	41.00	* If line 5 is a refund add to line 4 If line 5 is a collection () subtract from line 4				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	412,459	536,052	123,593	23.06					
14 TOTAL (12+13)	729,941	1,074,201	344,260	32.05					
15 AVERAGE (50% OF 14)	364,971	537,101	172,130	32.05					
16 INTEREST RATE - FIRST DAY OF MONTH	6.50%	0.0000%	...	...			
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	6.48%	0.0000%	...	...			
18 TOTAL (16+17)	12.9800%	0.0000%	...	...			
19 AVERAGE (50% OF 18)	6.4900%	0.0000%	...	...			
20 MONTHLY AVERAGE (19/12 Months)	0.541%	0.000%	...	...			
21 INTEREST PROVISION (15x20)	1,974	0	...	...			

Estimated Only:

- (1) Beginning of period True-up & Interest (Line 9) comes from the most recently filed E-4 if we do not flex down. If we flex down, the beginning of the period True-up & Interest (Line 9) comes from the prior periods end of period net true-up. 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.

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

TRANSPORTATION PURCHASES

SCHEDULE A-3

SYSTEM SUPPLY AND END USE

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

JANUARY 2000 THROUGH DECEMBER 2000
AUGUST

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-00	DUKE	SYS SUPPLY	N/A	1699780	225500	1925280	504,742	N/A	N/A	INCL. IN COST	26.2165032
2	Jan-00	DUKE	SYS SUPPLY	N/A	471660	0	471660	125,048	N/A	N/A	INCL. IN COST	26.5123182
3	Jan-00	AMOCO	SYS SUPPLY	N/A	2110330	0	2110330	505,683	N/A	N/A	INCL. IN COST	23.9622713
4	Jan-00	AMOCO	SYS SUPPLY	N/A	471440	0	471440	118,451	N/A	N/A	INCL. IN COST	25.1253696
5	Jan-00	CENT FL GAS	SYS SUPPLY	N/A	0	0	0	(16,491)	N/A	N/A	INCL. IN COST	N/A
6	Jan-00	FGT	SYS SUPPLY	N/A	0	0	0	(36,224)	N/A	N/A	INCL. IN COST	N/A
7	Feb-00	DUKE	SYS SUPPLY	N/A	1791560	240500	2032060	526,842	N/A	N/A	INCL. IN COST	25.92649823
8	Feb-00	DUKE	SYS SUPPLY	N/A	315250	0	315250	87,508	N/A	N/A	INCL. IN COST	27.75828707
9	Feb-00	AMOCO	SYS SUPPLY	N/A	1931510	0	1931510	517,853	N/A	N/A	INCL. IN COST	26.81078534
10	Feb-00	AMOCO	SYS SUPPLY	N/A	515420	0	515420	145,567	N/A	N/A	INCL. IN COST	28.24240425
11	Feb-00	CENT FL GAS	SYS SUPPLY	N/A	0	0	0	(47,522)	N/A	N/A	INCL. IN COST	N/A
12	Feb-00	FGT	SYS SUPPLY	N/A	0	0	0	(25,572)	N/A	N/A	INCL. IN COST	N/A
13	Feb-00	FGT	SYS SUPPLY	N/A	0	0	0	155	N/A	N/A	INCL. IN COST	N/A
14	Mar-00	DUKE	SYS SUPPLY	N/A	1824590	180250	2004840	562,898	N/A	N/A	INCL. IN COST	28.07695377
15	Mar-00	AMOCO	SYS SUPPLY	N/A	1668400	0	1668400	446,778	N/A	N/A	INCL. IN COST	26.77853002
16	Mar-00	AMOCO	SYS SUPPLY	N/A	436500	0	436500	116,662	N/A	N/A	INCL. IN COST	26.72668958
17	Mar-00	AMOCO	SYS SUPPLY	N/A	130950	0	130950	37,538	N/A	N/A	INCL. IN COST	28.66590302
18	Mar-00	FPL	SYS SUPPLY	N/A	0	0	0	(125,548)	N/A	N/A	INCL. IN COST	N/A
19	Mar-00	FGT	SYS SUPPLY	N/A	0	0	0	17,748	N/A	N/A	INCL. IN COST	N/A
20	Apr-00	DUKE	SYS SUPPLY	N/A	1250320	279,840	1530160	472,043	N/A	N/A	INCL. IN COST	30.84925759
21	Apr-00	AMOCO	SYS SUPPLY	N/A	1594770	0	1594770	471,281	N/A	N/A	INCL. IN COST	29.55165949
22	Apr-00	AMOCO	SYS SUPPLY	N/A	755340	0	755340	234,843	N/A	N/A	INCL. IN COST	31.09103185
23	May-00	DUKE	SYS SUPPLY	N/A	799,110	287,000	1,086,110	521,389	N/A	N/A	INCL. IN COST	43.00517443
24	May-00	AMOCO	SYS SUPPLY	N/A	1,653,850	0	1,653,850	522,497	N/A	N/A	INCL. IN COST	31.59276839
25	May-00	AMOCO	SYS SUPPLY	N/A	183,330	0	183,330	60,353	N/A	N/A	INCL. IN COST	32.92041673
26	May-00	FGU	SYS SUPPLY	N/A	0	0	0	1,945	N/A	N/A	INCL. IN COST	N/A
27	May-00	INFINITE	SYS SUPPLY	N/A	0	0	0	(21,174)	N/A	N/A	INCL. IN COST	N/A
28	May-00	FGT	SYS SUPPLY	N/A	0	0	0	(27,615)	N/A	N/A	INCL. IN COST	N/A
29	Jun-00	DUKE	SYS SUPPLY	N/A	1,050,570	257,000	1,317,570	581,328	N/A	N/A	INCL. IN COST	44.12122316
30	Jun-00	AMOCO	SYS SUPPLY	N/A	1,292,040	0	1,292,040	581,625	N/A	N/A	INCL. IN COST	45.01602118
31	Jun-00	AMOCO	SYS SUPPLY	N/A	235,710	0	235,710	105,010	N/A	N/A	INCL. IN COST	44.55050698
32	Jun-00	FGT	SYS SUPPLY	N/A	0	0	0	(30)	N/A	N/A	INCL. IN COST	N/A
33	Jul-00	DUKE	SYS SUPPLY	N/A	943,800	241,250	1,185,050	607,383	N/A	N/A	INCL. IN COST	51.25378676
34	Jul-00	AMOCO	SYS SUPPLY	N/A	1,352,890	0	1,352,890	607,901	N/A	N/A	INCL. IN COST	44.93352379
35	Jul-00	AMOCO	SYS SUPPLY	N/A	114,460	0	114,460	46,993	N/A	N/A	INCL. IN COST	41.05582736
36	Jul-00	FGU	SYS SUPPLY	N/A	0	0	0	12,620	N/A	N/A	INCL. IN COST	N/A
37	Jul-00	CENT FLA GAS	SYS SUPPLY	N/A	0	0	0	(70,474)	N/A	N/A	INCL. IN COST	N/A
38	Jul-00	FGT	SYS SUPPLY	N/A	0	0	0	(121,418)	N/A	N/A	INCL. IN COST	N/A
39	Aug-00	DUKE	SYS SUPPLY	N/A	1,033,060	242,680	1,275,740	531,568	N/A	N/A	INCL. IN COST	41.6674244
40	Aug-00	AMOCO	SYS SUPPLY	N/A	1,285,720	0	1,285,720	505,901	N/A	N/A	INCL. IN COST	39.34768068
41	Aug-00	AMOCO	SYS SUPPLY	N/A	154,410	0	154,410	71,328	N/A	N/A	INCL. IN COST	46.19388936
42	Aug-00	FGT	SYS SUPPLY	N/A	0	0	0	(1,048)	N/A	N/A	INCL. IN COST	N/A
TOTAL					27,076,770	1,954,020	29,030,790	9,156,164.65	0	0	0	31.54

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

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

	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	3,596	3,488	111,473	108,129	\$3.8200	\$3.9381
2	AMOCO	7995	900	873	27,900	27,063	\$3.8525	\$3.9716
3	AMOCO	7995	16	16	500	485	\$4.2500	\$4.3814
4	AMOCO	7995	32	31	1,000	970	\$4.2550	\$4.3868
5	AMOCO	7995	84	81	2,600	2,522	\$4.3850	\$4.5206
6	AMOCO	7995	73	70	2,250	2,183	\$4.4150	\$4.5505
7	AMOCO	7995	2	2	68	66	\$4.4350	\$4.5894
8	AMOCO	7995	32	31	1,000	970	\$4.4450	\$4.5825
9	AMOCO	7995	48	47	1,500	1,455	\$4.4600	\$4.5979
10	AMOCO	7995	32	31	1,000	970	\$4.4800	\$4.8186
11	AMOCO	7995	32	31	1,000	970	\$4.5000	\$4.6392
12	AMOCO	7995	84	81	2,600	2,522	\$4.6250	\$4.7680
13	AMOCO	7995	77	75	2,400	2,328	\$4.8550	\$4.7990
14	AMOCO	25809	1,577	1,530	48,887	47,420	\$3.8125	\$3.9304
15	AMOCO	157738	1,799	1,745	55,762	54,089	\$3.8025	\$3.9201
16	DUKE	157739	900	873	27,900	27,063	\$3.7900	\$3.9072
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								
43								
	TOTAL		9,284	9,005	287,840	279,205		
					WEIGHTED AVERAGE		\$3.8521	\$3.9713

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			THERM SALES AND CUSTOMER DATA				SCHEDULE A-5			
FOR THE PERIOD OF:			JANUARY 2000 THROUGH DECEMBER 2000							
CURRENT MONTH:			AUGUST		PERIOD TO DATE					
			ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
					AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)										
GENERAL SERVICE	(11)	579,173	545,510	(33,663)	(6.17)	7,957,841	7,346,630	(611,211)	(8.32)	
OUTDOOR LIGHTING	(21)	71	70	(1)	(1.43)	512	560	48	8.57	
RESIDENTIAL	(31)	458,038	499,770	41,732	8.35	7,031,210	6,636,790	(394,420)	(5.94)	
LARGE VOLUME	(51)	1,540,209	1,644,340	104,131	6.33	13,430,274	14,510,600	1,080,326	7.45	
FIRM TRANSPORT	(91)	363,897	136,540	(227,357)	(166.51)	2,921,648	1,272,500	(1,649,148)	(100.00)	
TOTAL FIRM		2,941,388	2,826,230	(115,158)	(4.07)	31,341,485	29,767,080	(1,574,405)	(5.29)	
THERM SALES (INTERRUPTIBLE)										
INTERRUPTIBLE	(61)	121,747	162,280	40,533	24.98	939,447	1,236,730	297,283	24.04	
INTERRUPTIBLE TRANSPORT	(92)	290,311	249,180	(41,131)	(16.51)	2,577,977	2,047,340	(530,637)	(25.92)	
LARGE VOLUME INTERRUPTIBLE	(93)	2,570,411	1,860,000	(710,411)	(38.19)	15,552,544	14,640,000	(912,544)	(6.23)	
OFF SYSTEM SALES SERVICE	(95)	242,680	0	(242,680)	0.00	1,954,020	0	(1,954,020)	0.00	
TOTAL INTERRUPTIBLE		3,225,149	2,271,460	(953,689)	(41.99)	21,023,988	17,924,070	(3,099,918)	(17.29)	
TOTAL THERM SALES		6,166,537	5,097,690	(1,068,847)	(20.97)	52,365,473	47,691,150	(4,674,323)	(9.80)	
NUMBER OF CUSTOMERS (FIRM)			AVG. NO. OF CUSTOMERS PERIOD TO DATE							
GENERAL SERVICE	(11)	2,868	2,933	65	2.22	2,876	2,910	34	1.17	
OUTDOOR LIGHTING	(21)	0	2	2	100.00	0	2	2	100.00	
RESIDENTIAL	(31)	35,430	35,083	(347)	(0.99)	35,303	35,056	(247)	(0.70)	
LARGE VOLUME	(51)	942	849	(93)	(10.95)	923	867	(56)	(6.46)	
FIRM TRANSPORT	(91)	9	3	(6)	(200.00)	9	3	(6)	0.00	
TOTAL FIRM		39,249	38,870	(379)	(0.98)	39,111	38,838	(273)	(0.70)	
NUMBER OF CUSTOMERS (INTERRUPTIBLE)			AVG. NO. OF CUSTOMERS PERIOD TO DATE							
INTERRUPTIBLE	(61)	7	8	1	12.50	7	8	1	12.50	
INTERRUPTIBLE TRANSPORT	(92)	8	9	1	11.11	8	9	1	11.11	
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	18	1	5.56	17	18	1	5.56	
TOTAL CUSTOMERS		39,266	38,888	(378)	(0.97)	39,128	38,856	(272)	(0.70)	
THERM USE PER CUSTOMER										
GENERAL SERVICE	(11)	202	186	(16)	(8.60)	2,767	2,525	(242)	(9.58)	
OUTDOOR LIGHTING	(21)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
RESIDENTIAL	(31)	13	14	1	7.14	199	189	(10)	(5.29)	
LARGE VOLUME	(51)	1,635	1,937	302	15.59	14,551	16,737	2,186	13.06	
FIRM TRANSPORT	(91)	40,433	45,513	5,080	11.16	324,628	424,167	99,539	(100.00)	
INTERRUPTIBLE	(61)	17,392	20,285	2,893	14.26	134,207	154,591	20,384	13.19	
INTERRUPTIBLE TRANSPORT	(92)	36,289	27,687	(8,602)	(31.07)	322,247	227,482	(94,765)	(41.66)	
LARGE VOLUME INTERRUPTIBLE	(93)	2,570,411	1,860,000	(710,411)	(38.19)	0	14,640,000	14,640,000	100.00	
OFF SYSTEM SALES SERVICE	(95)	242,680	0	(242,680)	0.00	1,954,020	0	(1,954,020)	0.00	

ACTUAL FOR THE PERIOD OF: JANUARY 2000 THROUGH DECEMBER 2000

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
WEST PALM BEACH:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0403	1.0362	1.0380	1.0360	1.0357	1.0368	1.0395	1.0416	#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	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.06	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0401	1.0350	1.0377	1.0352	1.0359	1.0375	1.0398	1.0420	#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	1.05	1.06	1.05	1.05	1.06	1.06	1.06	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

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

DATE	08/31/00	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: SNYDER, CHRIS POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank; Dallas, TX Account # ABA #
DUE	09/10/00		
INVOICE NO.	37378		
TOTAL AMOUNT DUE	\$76,986.58		

CONTRACT: 5009	SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY	SAP CUSTOMER NO: 4000002517	PLEASE CONTACT JAMES CRAMER
		LEGAL ENTITY NO: 4084	AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE
	TYPE: FIRM TRANSPORTATION	DUNS NO: 006924427	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			RET
					08/00	A	RES	0.3687	0.0066		0.3753	293,260	\$110,060.46
					08/00	A	MNR	0.0590			0.0590	31,000	\$1,829.00
					08/00	A	TRL	0.3687	0.0066		0.3753	(3,100)	(\$1,163.43)
					08/00	A	TRL	0.3687	0.0066		0.3753	(3,100)	(\$1,163.43)
					08/00	A	TRL	0.3687	0.0066		0.3753	(3,100)	(\$1,163.43)
					08/00	A	TRL	0.3687	0.0066		0.3753	(6,200)	(\$2,326.86)
					08/00	A	TRL	0.3687	0.0066		0.3753	(3,100)	(\$1,163.43)
					08/00	A	TRL	0.3687	0.0066		0.3753	(3,100)	(\$1,163.43)
					08/00	A	TRL	0.3687	0.0066		0.3753	(9,300)	(\$3,490.29)
					08/00	A	TRL	0.3687	0.0066		0.3753	(15,500)	(\$5,817.15)
					08/00	A	TRL	0.3687	0.0066		0.3753	(15,500)	(\$5,817.15)
					08/00	A	TRL	0.3687	0.0066		0.3753	(3,100)	(\$1,163.43)
					08/00	A	TRL	0.3687	0.0066		0.3753	(3,100)	(\$1,163.43)
					08/00	A	TRL	0.3687	0.0066		0.3753	(3,100)	(\$1,163.43)
					08/00	A	TRL	0.3687	0.0066		0.3753	(3,100)	(\$1,163.43)
					08/00	A	TRL	0.3687	0.0066		0.3753	(3,100)	(\$1,163.43)
					08/00	A	TRL	0.3687	0.0066		0.3753	(3,100)	(\$1,163.43)
					08/00	A	TRL	0.3687	0.0066		0.3753	(12,400)	(\$4,653.72)
					08/00	A	TRL	0.3687	0.0066		0.3753	(3,100)	(\$1,163.43)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 08/00.													
											231,260	\$76,986.58	

REDACTED

10

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

DATE	08/31/00	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: SNYDER, CHRIS POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance and wire to: Wire Transfer: Florida Gas Transmission Company Nations Bank; Dallas, TX Account # ABA #
DUE	09/10/00		
INVOICE NO.	37368		
TOTAL AMOUNT DUE	\$106,667.75		

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

POJ NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES OTH DRY	AMOUNT	
	DRM No.		POJ NO.	DRN No.				BASE	SURCHARGES	DISC			NET
					08/00	A	RES	0.7618	0.0066		0.7684	138,818	\$106,667.75
TOTAL FOR CONTRACT 3624 FOR MONTH OF 08/00.												138,818	\$106,667.75

RESERVATION CHARGE

Gas Research Institute (GRI) Contributions:

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

Amount	Project(s)	Project Area(s)

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

Year	Rate	Incremental GRI	Total Invoice
1996	0.0085	\$263.75	\$106,931.50
1999	0.0076	\$135.82	\$106,806.57
2000	0.0066	\$0.00	\$106,667.75

*** END OF INVOICE 37368 ***

REDACTED

11



Florida Gas Transmission Company
An Enron/EI Paso Energy Affiliate

Invoice

Stmnt D/T: 09/10/2000 12:00:00
Remit to Party: Florida Gas Transmission Company
P.O. Box 1188
Houston, TX 77251-1188

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

WEST PALM BEACH FL 33402-3395

Invoice Date: September 10, 2000
Net Due Date: September 20, 2000
Invoice Identifier: 37611
Invoice Total Amount: \$6,157,554

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

Bill Pty Duns: 006924427

Svc Req K: 5009 Svc Req: FLORIDA PUBLIC Acct No: 4084 4000002517 Beg Date: 08/01/2000 Contact Name: James Cramer
Svc Code: FT Svc Req ID: 006924427 Prev Inv ID: End Date: 08/31/2000 Contact Phone: (713) 853-6879

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates			Quantity	Amount Due	Repl Pty ID	Repl Rel Cd
				Base	Surc	Disc					Net
	3154 FPU-RIVIERA BEACH	COT		0.0312	0.0113		0.0425	27,518	1,169.52	
	28645 FPU-WEST PALM BEACH	COT		0.0312	0.0113		0.0425	17,610	748.43	
	3158 FPU-WEST PALM BEACH	COT		0.0312	0.0113		0.0425	33,101	1,406.79	
	28456 FPU-LAKE WORTH SOUTH	COT		0.0312	0.0113		0.0425	7,361	312.84	
	3161 FPU-LAKE WORTH	COT		0.0312	0.0113		0.0425	5,118	217.52	
	3163 FPU-BOYNTON BEACH	COT		0.0312	0.0113		0.0425	12,704	539.92	
	3165 FPU-BOCA RATON	COT		0.0312	0.0113		0.0425	12,331	524.07	
	3262 FPU-SANFORD	COT		0.0312	0.0113		0.0425	709	30.13	
	3261 FPU-SANFORD WEST	COT		0.0312	0.0113		0.0425	2,405	102.21	
	3277 FPU-DELAND	COT		0.0312	0.0113		0.0425	1,758	74.72	
	3214 FARMLAND INDUSTRIES	COT		0.0312	0.0113		0.0425	24,268	1,031.39	

12

REDACTED



Florida Gas Transmission Company

An Enron/EI Paso Energy Affiliate

Invoice

Stmt D/T: 09/10/2000 12:00:00

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

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

WEST PALM BEACH FL 33402-3395

Invoice Date: September 10, 2000

Net Due Date: September 20, 2000

Invoice Identifier: 37601

Invoice Total Amount: \$3,527.20

Please reference this invoice on your remittance and wire to:

Payee: FLORIDA GAS TRANSMISSION
Payee Duns: 006924518
EFT Addr: Nations Bank; Dallas TX
Account #
ABA # 111000012

Bill Pty Duns: 006924427

Svc Req K: 3624 Svc Req: FLORIDA PUBLIC Acct No: 4084 4000002517 Beg Date: 08/01/2000 Contact Name: James Cramer
Svc Code: FT Svc Req ID: 006924427 Prev Inv ID: End Date: 08/31/2000 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				
	3154 FPU-RIVIERA BEACH	COT		0.0142	0.0113		0.0255	8,587	218.97		
	28645 FPU-WEST PALM BEACH	COT		0.0142	0.0113		0.0255	9,393	239.52		
	3158 FPU-WEST PALM BEACH	COT		0.0142	0.0113		0.0255	18,197	464.02		
	28456 FPU-LAKE WORTH SOUTH	COT		0.0142	0.0113		0.0255	13,671	348.61		
	3161 FPU-LAKE WORTH	COT		0.0142	0.0113		0.0255	11,904	303.55		
	3163 FPU-BOYNTON BEACH	COT		0.0142	0.0113		0.0255	7,378	188.14		
	3165 FPU-BOCA RATON	COT		0.0142	0.0113		0.0255	22,940	584.97		
	3262 FPU-SANFORD	COT		0.0142	0.0113		0.0255	10,137	258.49		
	3261 FPU-SANFORD WEST	COT		0.0142	0.0113		0.0255	13,082	333.59		
	3277 FPU-DELAND	COT		0.0142	0.0113		0.0255	13,733	350.19		
	217831 FLORIDA PUBLIC	COT		0.0142	0.0113		0.0255	9,300	237.15		

13

REDACTED



Florida Gas Transmission Company
An Enron/EI Paso Energy Affiliate

Invoice

Stmt D/T: 09/10/2000 12:00:00
Remit to Party: Florida Gas Transmission Company
P.O. Box 1188
Houston, TX 77251-1188

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

WEST PALM BEACH FL 33402-3395

Invoice Date: September 10, 2000
Net Due Date: September 20, 2000
Invoice Identifier: 37610
Invoice Total Amount: \$68.04

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

Bill Pty Duns: 006924427

Svc Req K: 5002 Svc Req: FLORIDA PUBLIC Acct No: 4084 4000002517 Beg Date: 08/01/2000 Contact Name: Heidi Massin
Svc Code: OB Svc Req ID: 006924427 Prev Inv ID: End Date: 08/31/2000 Contact Phone: (713) 853-6879

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates				Quantity	Amount Due	Repl Qty ID	Repl Ref Cd
				Base	Surc	Disc	Net				
NO NOTICE		COT		0.0312	0.0113		0.0425	-1,601	-68.04		

Total for Contract 5002: -1,601 -68.04

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

Accounting Adjustment Method: RES = Restatement
REV = Revision

Charge Type Code: COT = Transportal on 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	-68.04
1999	0.0075	0.00	-68.04
2000	0.0072	0.00	-68.04
0	0	0.00	0.00
0	0	0.00	0.00

REDACTED



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

Invoice No: SR00080331
 Customer No: 107354-01
 Customer Fax: (561) 838-1713

Payment by wire transfer:
 DUKE ENERGY TRADING AND MARKETING, L.L.C.
 CHASE MANHATTAN BANK
 NEW YORK, NY
 ABA # 0
 Account # [REDACTED]

Invoice Date: September 10, 2000
 Payment Terms: Due September 25, 2000
 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:						
8/10	5430 - ZONE 1	6489	Pooling/Zone 1 CS #7	111,473	3.8200	425,826.86
8/10	B2B1500	716	Pooling/Zone 3 CS #11	27,900	3.7900	105,741.00
* Invoice Totals				139,373		\$531,567.86

- * 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 Sandra L. Anderson at telephone (713) 260-8913.

REDACTED



BP Energy Company
Tax ID No. 36-3421804

Natural Gas Sales Invoice

Invoice Number 508986
 Invoice Date 09/05/2000
 Contract 157115
 Delivery Month 08/2000
 Due Date 09/25/2000

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

Remit Wire To:
 BP ENERGY COMPANY
 WIRE TRANSFER ACCT CHASE MANHATTAN
 BANK, NY - ACCT NO [REDACTED]
 ABA# 021000021
 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 BP's invoice number on all remittances. *****

Natural gas delivered during 08/00. Calculations are based on nominated quantities.

Dallvar Point Description	Amoco ID#	Quantity MMBTU	Price \$/MMBTU	Amount Due (\$)
FGT ZONE 1 POOL (STA 7)	048630	49,000	3.70800	181,692.00
		48.887		186,381.69
FGT STATION 8 POOL POINT	059380	27,900	3.77550	105,336.45
			3.8525	107,484.75
FGT FAIRWAY FLD	070036	55,800	3.73550	208,440.00
		55,762		212,035.01
Total Amount Due				485,469.35 505,901.45

REDACTED

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

For BP use only: 141876



BP Energy Company
Tax ID No. 38-3421804

Natural Gas Sales Invoice

Invoice Number 509323
Invoice Date 09/05/2000
Contract 196781
Delivery Month 08/2000
Due Date 09/25/2000

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

Remit Wire To:
BP ENERGY COMPANY
WIRE TRANSFER ACCT CHASE MANHATTAN
BANK, NY - ACCT NO [REDACTED]
ABA# 021000021
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 BP's invoice number on all remittances. ***

Natural gas delivered during 08/00. Calculations are based on nominated quantities.

Deliver Point Description	Amoco ID#	Quantity MMBTU	Price \$/MMBTU	Amount Due (\$)
FGT STATION 8 POOL POINT	059380	15,718 15,918	4.41780	69,438.98 71,328.33
		Total Amount Due		69,438.98 71,328.33

REDACTED

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

For BP use only: 141876