

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

	CURRENT MONTH:				PERIOD TO DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	
<b>COST OF GAS PURCHASED</b>									
1 COMMODITY (Pipeline)	11,570	8,341	3,229	38.72	32,985	28,117	4,868	17.31	
2 NO NOTICE SERVICE	6,402	6,402	0	0.00	23,200	23,200	0	0.00	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	819,581	1,576,856	(757,275)	(48.02)	2,534,689	5,997,760	(3,463,071)	(57.74)	
5 DEMAND	571,732	581,341	(9,609)	(1.65)	1,663,278	1,689,503	(26,225)	(1.55)	
6 OTHER	0	0	0	0.00	0	0	0	0.00	
<b>LESS END-USE CONTRACT</b>									
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	
8 DEMAND	0	0	0	0.00	0	0	0	0.00	
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00	
11 TOTAL COST (1+2+3+4+5+6+10)(7+8+9)	1,409,285	2,172,940	(763,655)	(35.14)	4,254,152	7,738,580	(3,484,428)	(45.03)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	1,130	3,908	(2,778)	(71.08)	3,632	13,926	(10,294)	(73.92)	
14 TOTAL THERM SALES	1,464,943	1,403,327	61,616	4.39	4,341,158	4,468,422	(127,264)	(2.85)	
<b>THERMS PURCHASED</b>									
15 COMMODITY (Pipeline)	5,042,110	4,553,240	488,870	10.74	14,520,080	14,502,980	17,100	0.12	
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)	4,834,290	4,553,240	281,050	6.17	14,312,260	14,502,980	(190,720)	(1.32)	
19 DEMAND	11,587,800	7,681,800	3,906,000	50.85	30,587,000	24,040,000	6,547,000	27.23	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
<b>LESS END-USE CONTRACT</b>									
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	
22 DEMAND	0	0	0	0.00	0	0	0	0.00	
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (+17+18+20)(21+23)	4,834,290	4,553,240	281,050	6.17	14,312,260	14,502,980	(190,720)	(1.32)	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	3,725	8,190	(4,465)	(54.52)	11,973	26,100	(14,127)	(54.13)	
27 TOTAL THERM SALES (24-26 Estimated Only)	6,446,479	4,545,050	1,901,429	41.84	18,786,543	14,476,880	4,309,663	29.77	
<b>CENTS PER THERM</b>									
28 COMMODITY (Pipeline) (1/15)	0.229	0.183	0.046	25.14	0.227	0.194	0.033	17.01	
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)	16.953	34.632	(17.679)	(51.05)	17.710	41.355	(23.645)	(57.18)	
32 DEMAND (5/19)	4.934	7.568	(2.634)	(34.80)	5.438	7.028	(1.590)	(22.62)	
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
<b>LESS END-USE CONTRACT</b>									
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
37 TOTAL COST OF PURCHASES (11/24)	29.152	47.723	(18.571)	(38.91)	29.724	53.359	(23.635)	(44.29)	
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)	30.336	47.717	(17.381)	(36.43)	30.335	53.356	(23.021)	(43.15)	
40 TOTAL COST OF THERM SOLD (11/27)	21.861	47.809	(25.948)	(54.27)	22.645	53.455	(30.810)	(57.64)	
41 TRUE-UP (E-2)	(0.615)	(0.615)	0.000	0.00	(0.615)	(0.615)	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	21.246	47.194	(25.948)	(54.98)	22.030	52.840	(30.810)	(58.31)	
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)	21.35287	47.43139	(26.079)	(54.98)	22.14081	53.10579	(30.965)	(58.31)	
45 PGA FACTOR ROUNDED TO NEAREST .001	21.353	47.431	(26.078)	(54.98)	22.141	53.106	(30.965)	(58.31)	

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

ESTIMATED FOR THE PERIOD OF: JANUARY 1999 Through DECEMBER 1999

	CURRENT MONTH:				MARCH 1999				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE					
			AMOUNT	%			AMOUNT	%				
<b>COST OF GAS PURCHASED</b>												
1 COMMODITY (Pipeline)	11,570	8,341	3,229	38.72	32,985	28,117	4,868	17.31				
2 NO NOTICE SERVICE	6,402	6,402	0	0.00	23,200	23,200	0	0.00				
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
4 COMMODITY (Other)	819,581	1,576,856	(757,275)	(48.02)	2,534,689	5,997,760	(3,463,071)	(57.74)				
5 DEMAND	571,732	581,341	(9,609)	(1.65)	1,663,278	1,689,503	(26,225)	(1.55)				
6 OTHER	0	0	0	0.00	0	0	0	0.00				
<b>LESS END-USE CONTRACT</b>												
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00				
8 DEMAND	0	0	0	0.00	0	0	0	0.00				
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00				
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00				
11 TOTAL COST (1+2+3+4+5+6+10):(7+8+9)	1,409,285	2,172,940	(763,655)	(35.14)	4,254,152	7,738,580	(3,484,428)	(45.03)				
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13 COMPANY USE	1,130	3,908	(2,778)	(71.08)	3,632	13,926	(10,294)	(73.92)				
14 TOTAL THERM SALES	1,464,943	1,403,327	61,616	4.39	4,341,158	4,468,422	(127,264)	(2.85)				
<b>THERMS PURCHASED</b>												
15 COMMODITY (Pipeline)	5,042,110	4,553,240	488,870	10.74	14,520,080	14,502,980	17,100	0.12				
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)	4,834,290	4,553,240	281,050	6.17	14,312,260	14,502,980	(190,720)	(1.32)				
19 DEMAND	11,587,800	7,681,800	3,906,000	50.85	30,587,000	24,040,000	6,547,000	27.23				
20 OTHER	0	0	0	0.00	0	0	0	0.00				
<b>LESS END-USE CONTRACT</b>												
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00				
22 DEMAND	0	0	0	0.00	0	0	0	0.00				
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00				
24 TOTAL PURCHASES (+17+18+20):(21+23)	4,834,290	4,553,240	281,050	6.17	14,312,260	14,502,980	(190,720)	(1.32)				
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26 COMPANY USE	3,725	8,190	(4,465)	(54.52)	11,973	26,100	(14,127)	(54.13)				
27 TOTAL THERM SALES (24-26 Estimated Only)	6,446,479	4,545,050	1,901,429	41.84	18,786,543	14,476,880	4,309,663	29.77				
<b>CENTS PER THERM</b>												
28 COMMODITY (Pipeline) (1/15)	0.229	0.183	0.046	25.14	0.227	0.194	0.033	17.01				
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)	16.953	34.632	(17.679)	(51.05)	17.710	41.355	(23.645)	(57.18)				
32 DEMAND (5/19)	4.934	7.568	(2.634)	(34.80)	5.438	7.028	(1.590)	(22.62)				
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
<b>LESS END-USE CONTRACT</b>												
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
37 TOTAL COST OF PURCHASES (11/24)	29.152	47.723	(18.571)	(38.91)	29.724	53.359	(23.635)	(44.29)				
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)	30.336	47.717	(17.381)	(36.43)	30.335	53.356	(23.021)	(43.15)				
40 TOTAL COST OF THERM SOLD (11/27)	21.861	47.809	(25.948)	(54.27)	22.645	53.455	(30.810)	(57.64)				
41 TRUE-UP (E-2)	(0.615)	(0.615)	0.000	0.00	(0.615)	(0.615)	0.000	0.00				
42 TOTAL COST OF GAS (40+41)	21.246	47.194	(25.948)	(54.98)	22.030	52.840	(30.810)	(58.31)				
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)	21.35287	47.43139	(26.079)	(54.98)	22.14081	53.10579	(30.965)	(58.31)				
45 PGA FACTOR ROUNDED TO NEAREST .001	21.353	47.431	(26.078)	(54.98)	22.141	53.106	(30.965)	(58.31)				

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

ESTIMATED FOR THE PERIOD OF: JANUARY 1999 Through DECEMBER 1999

	CURRENT MONTH:				PERIOD TO DATE				
	MARCH 1999		MARCH 1999		MARCH 1999		MARCH 1999		
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
<b>COST OF GAS PURCHASED</b>									
1 COMMODITY (Pipeline)	11,570	8,341	3,229	38.72	32,985	28,117	4,868	17.31	
2 NO NOTICE SERVICE	6,402	6,402	0	0.00	23,200	23,200	0	0.00	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	819,581	1,576,856	(757,275)	(48.02)	2,534,689	5,997,760	(3,463,071)	(57.74)	
5 DEMAND	571,732	581,341	(9,609)	(1.65)	1,663,278	1,689,503	(26,225)	(1.55)	
6 OTHER	0	0	0	0.00	0	0	0	0.00	
<b>LESS END-USE CONTRACT</b>									
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	
8 DEMAND	0	0	0	0.00	0	0	0	0.00	
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	(765,705)	765,705	(100.00)	0	(3,256,232)	3,256,232	(100.00)	
11 TOTAL COST (1+2+3+4+5+6+10):(7+8+9)	1,409,285	1,407,235	2,050	0.15	4,254,152	4,482,348	(228,196)	(5.09)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	1,130	3,908	(2,778)	(71.08)	3,632	13,926	(10,294)	(73.92)	
14 TOTAL THERM SALES	1,464,943	1,403,327	61,616	4.39	4,341,158	4,468,422	(127,264)	(2.85)	
<b>THERMS PURCHASED</b>									
15 COMMODITY (Pipeline)	5,042,110	4,553,240	488,870	10.74	14,520,080	14,502,980	17,100	0.12	
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)	4,834,290	4,553,240	281,050	6.17	14,312,260	14,502,980	(190,720)	(1.32)	
19 DEMAND	11,587,800	7,681,800	3,906,000	50.85	30,587,000	24,040,000	6,547,000	27.23	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
<b>LESS END-USE CONTRACT</b>									
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	
22 DEMAND	0	0	0	0.00	0	0	0	0.00	
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (+17+18+20):(21+23)	4,834,290	4,553,240	281,050	6.17	14,312,260	14,502,980	(190,720)	(1.32)	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	3,725	8,190	(4,465)	(54.52)	11,973	26,100	(14,127)	(54.13)	
27 TOTAL THERM SALES (24-26 Estimated Only)	6,446,479	4,545,050	1,901,429	41.84	18,786,543	14,476,880	4,309,663	29.77	
<b>CENTS PER THERM</b>									
28 COMMODITY (Pipeline) (1/15)	0.229	0.183	0.046	25.14	0.227	0.194	0.033	17.01	
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)	16.953	34.632	(17.679)	(51.05)	17.710	41.355	(23.645)	(57.18)	
32 DEMAND (5/19)	4.934	7.568	(2.634)	(34.80)	5.438	7.028	(1.590)	(22.62)	
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
<b>LESS END-USE CONTRACT</b>									
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
37 TOTAL COST OF PURCHASES (11/24)	29.152	30.906	(1.754)	(5.68)	29.724	30.906	(1.182)	(3.82)	
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)	30.336	47.717	(17.381)	(36.43)	30.335	53.356	(23.021)	(43.15)	
40 TOTAL COST OF THERM SOLD (11/27)	21.861	30.962	(9.101)	(29.39)	22.645	30.962	(8.317)	(26.86)	
41 TRUE-UP (E-2)	(0.615)	(0.615)	0.000	0.00	(0.615)	(0.615)	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	21.246	30.347	(9.101)	(29.99)	22.030	30.347	(8.317)	(27.41)	
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)	21.35287	30.49965	(9.147)	(29.99)	22.14081	30.49965	(8.359)	(27.41)	
45 PGA FACTOR ROUNDED TO NEAREST .001	21.353	30.500	(9.147)	(29.99)	22.141	30.500	(8.359)	(27.41)	

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY			
PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION SCHEDULE A-1 SUPPORTING DETAIL			
FOR THE PERIOD OF: CURRENT MONTH:		JANUARY 1999 THROUGH DECEMBER 1999 MARCH 1999	
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	4,511,590	10,026.58	0.222
2 No Notice Commodity Adjustment - System Supply	2,200	6.40	0.291
3 Commodity Pipeline - Scheduled FTS - End Users	207,820	604.76	0.291
4 Commodity Pipeline - Scheduled FTS - OSSS	320,500	932.66	0.291
5 Commodity Pipeline - Scheduled PTS - End Users	0	0.00	0.000
6 Commodity Pipeline - August Adjustment	0	0.00	0.000
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	5,042,110	11,570.40	0.229
<b>SWING SERVICE</b>			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	0	0.00	0.000
11 Alert Day Volumes - FGT	0	0.00	0.000
12 Operational Flow Order Volumes - FGT	0	0.00	0.000
13 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS - System Supply	4,513,790	765,213.77	16.953
18 Commodity Other - Scheduled FTS - OSSS	320,500	54,366.98	16.963
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)	4,834,290	819,580.75	16.953
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement to System Supply	11,059,480	570,693.24	5.160
26 Demand (Pipeline) Entitlement to End-Users	207,820	1,039.10	0.500
27 Demand (Pipeline) Entitlement to OSSS	320,500	0.00	0.000
28 Other - GRI Refund	0	0.00	0.000
29 Other	0	0.00	0.000
30 Other	0	0.00	0.000
31 Other	0	0.00	0.000
32 TOTAL DEMAND	11,587,800	571,732.34	4.934
<b>OTHER</b>			
33 Revenue Sharing - FGT	0	0.00	0.000
34 FGT Rate Case	0	0.00	0.000
35 Legal & Consulting Expenses	0	0.00	0.000
36 Travel Expenses	0	0.00	0.000
37 Other	0	0.00	0.000
38 Other	0	0.00	0.000
39 Other	0	0.00	0.000
40 TOTAL OTHER	0	0.00	0.000

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

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

Line No.	Vendor	Invoice, Credit, Check, or Identifying Number	Filing Page Number	Invoice Amount	Classification Breakdown					
					Commodity (Pipeline)	No Notice Service	Swing Service	Commodity (Other)	Demand	Other
1	FGT	28743	10	322,860.06	0.00	6,401.50	0.00	0.00	316,458.56	0.00
2	FGT	28733	11	255,273.78	0.00	0.00	0.00	0.00	255,273.78	0.00
3	FGT	28991	12	9,387.05	9,387.05	0.00	0.00	0.00	0.00	0.00
4	FGT	28981	13	2,176.95	2,176.95	0.00	0.00	0.00	0.00	0.00
5	FGT	28990	14	6.40	6.40	0.00	0.00	0.00	0.00	0.00
6	DUKE	SR99031224	15	327,639.00	0.00	0.00	0.00	327,639.00	0.00	0.00
7	DUKE	SR99031225	16	18,335.00	0.00	0.00	0.00	18,335.00	0.00	0.00
8	AMOCO	501956	17	325,321.75	0.00	0.00	0.00	325,321.75	0.00	0.00
9	AMOCO	502217	18	148,285.00	0.00	0.00	0.00	148,285.00	0.00	0.00
10										
11										
12										
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23										
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25										
<b>TOTAL</b>				<b>1,409,284.99</b>	<b>11,570.40</b>	<b>6,401.50</b>	<b>0.00</b>	<b>819,580.75</b>	<b>571,732.34</b>	<b>0.00</b>

FOR THE PERIOD OF: JANUARY 1999 Through DECEMBER 1999

CURRENT MONTH:		MARCH 1999		PERIOD TO DATE			
ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
		AMOUNT	%		(3)	AMOUNT	%

**TRUE-UP CALCULATION**

1 PURCHASED GAS COST (Sch. A-1 Line 4)	819,581	1,576,856	757,275	48.02	2,534,689	5,997,760	3,463,071	57.74
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	589,704	(169,621)	(759,325)	447.66	1,719,463	(1,515,412)	(3,234,875)	213.47
3 TOTAL	1,409,285	1,407,235	(2,050)	(0.15)	4,254,152	4,482,348	228,196	5.09
4 FUEL REVENUES (NET OF REVENUE TAX)	1,464,943	1,403,327	(61,616)	(4.39)	4,341,158	4,468,422	127,264	2.85
5 TRUE-UP (COLLECTED) OR REFUNDED	22,192	22,192	0	0.00	66,576	66,576	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,487,135	1,425,519	(61,616)	(4.32)	4,407,734	4,534,998	127,264	2.81
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	77,850	18,284	(59,566)	(325.78)	153,582	52,650	(100,932)	(191.70)
8 INTEREST PROVISION THIS PERIOD (21) (2)	569	0	(569)	0.00	1,432	0	(1,432)	0.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	112,524	256,287	143,763	56.09	80,313	266,305	185,992	69.84
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(22,192)	(22,192)	0	0.00	(66,576)	(66,576)	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)	168,751	252,379	83,628	33.14	168,751	252,379	83,628	33.14

**INTEREST PROVISION**

12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	112,524	256,287	143,763	56.09
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	168,182	252,379	84,197	33.36
14 TOTAL (12+13)	280,706	508,666	227,960	44.82
15 AVERAGE (50% OF 14)	140,353	254,333	113,980	44.82
16 INTEREST RATE - FIRST DAY OF MONTH	4.8500%	0.0000%	...	...
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	4.8800%	0.0000%	...	...
18 TOTAL (16+17)	9.7300%	0.0000%	...	...
19 AVERAGE (50% OF 18)	4.8650%	0.0000%	...	...
20 MONTHLY AVERAGE (19/12 Months)	0.405%	0.0000%	...	...
21 INTEREST PROVISION (15x20)	569	0	...	...

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

Estimated Only:

- (1) Beginning of period True-up & Interest (Line 9) comes from the most recently filed E-4 if we do not flex down. If we flex down, the beginning of the period True-up & Interest (Line 9) comes from the prior periods end of period net true-up. In the ninth month of the period, the beginning True-up amount will change to the actual True-up amount at the end of the eighth month on the most recently filed Schedule E-2. The prior period write-off will be the estimated over/under recovery estimated on Schedule E-4 regardless if we flex down.
- (2) For the current period, interest should equal the most recently filed Schedule E-2.
- (3) Period to date for months nine to twelve should be eight months actual plus four months estimated. Should agree to Schedule E-2.

TRANSPORTATION PURCHASES  
SYSTEM SUPPLY AND END USE

ACTUAL FOR THE PERIOD OF:  
PRESENT MONTH:

JANUARY 1999 Through DECEMBER 1999  
MARCH 1999

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	JAN 99	DUKE	SYS SUPPLY	N/A	1661000	113000	1774000	310,694.00	N/A	N/A	INCL IN COST	17.5137542
2	JAN 99	AMOCO	SYS SUPPLY	N/A	2174570		2174570	390,867.00	N/A	N/A	INCL IN COST	17.9744501
3	JAN 99	AMOCO	SYS SUPPLY	N/A	399790		399790	78,378.00	N/A	N/A	INCL IN COST	19.6047925
4	JAN 99	DUKE	SYS SUPPLY	N/A	630240		630240	115,821.00	N/A	N/A	INCL IN COST	18.3772848
5	JAN 99	FGT	SYS SUPPLY	N/A	N/A		N/A	104,833.00	N/A	N/A	INCL IN COST	N/A
6	FEB 99	DUKE	SYS SUPPLY	N/A	1717880	140000	1857880	343,319.00	N/A	N/A	INCL IN COST	18.7481969
7	FEB 99	AMOCO	SYS SUPPLY	N/A	1958940		1958940	353,260.00	N/A	N/A	INCL IN COST	18.033222
8	FEB 99	AMOCO	SYS SUPPLY	N/A	360790		360790	6,706.00	N/A	N/A	INCL IN COST	18.5889298
9	FEB 99	DUKE	SYS SUPPLY	N/A	321760		321760	59,425.00	N/A	N/A	INCL IN COST	18.4687345
10	FEB 99	DUKE	SYS SUPPLY	N/A	N/A		N/A	274.00	N/A	N/A	INCL IN COST	N/A
11	FEB 99	FGT	SYS SUPPLY	N/A	N/A		N/A	6,404.00	N/A	N/A	INCL IN COST	N/A
12	FEB 99	FGT	SYS SUPPLY	N/A	N/A		N/A	(568.00)	N/A	N/A	INCL IN COST	N/A
13	MAR 99	DUKE	SYS SUPPLY	N/A	1646790	320500	1967290	327,639.00	N/A	N/A	INCL IN COST	16.6543316
14	MAR 99	AMOCO	SYS SUPPLY	N/A	1965070		1965070	325,322.00	N/A	N/A	INCL IN COST	16.5552372
15	MAR 99	AMOCO	SYS SUPPLY	N/A	804430		804430	148,285.00	N/A	N/A	INCL IN COST	18.4335492
16	MAR 99	DUKE	SYS SUPPLY	N/A	97500		97500	18,335.00	N/A	N/A	INCL IN COST	18.8051282
<b>TOTAL</b>					<b>13,738,760</b>	<b>573,500</b>	<b>14,312,260</b>	<b>2,534,689.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17.71</b>

# FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

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

PRODUCER/ SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1	DUKE	7995	5200	161,200	157,209	31.350	1.6766
2	AMOCO	7925	1000	10,000	10,000	31.700	1.6810
3	AMOCO	7995	32	1,000	71	31.700	1.6825
4	AMOCO	7995	18	2,000	1,950	31.700	1.6772
5	AMOCO	7995	274	9,000	8,725	31.700	1.6825
6	AMOCO	7995	121	6,000	5,850	31.700	1.6863
7	AMOCO	7995	32	18,500	18,083	31.700	1.6847
8	DUKE	7995	7	1,000	2,025	31.700	1.6800
9	DUKE	7995	3	1,000	776	31.700	1.6854
10	AMOCO	7995	25	6,000	600	31.700	1.6814
11	AMOCO	7995	7	6,000	2,725	31.700	1.6825
12	AMOCO	7995	1	1,500	1,463	31.700	1.6828
13	AMOCO	7995	7	6,000	2,525	31.700	1.6850
14	AMOCO	7995	1	2,000	1,850	31.700	1.6824
15	AMOCO	7995	1	1,500	1,111	31.700	1.6828
16	AMOCO	7995	1	1,000	1,000	31.700	1.6822
17	AMOCO	7995	1	1,500	1,200	31.700	1.6822
18	AMOCO	7995	2	1,000	1,000	31.700	1.6823
19	DUKE	7995	2	1,000	1,000	31.700	1.6823
20	AMOCO	7995	1	1,000	1,000	31.700	1.6824
21	AMOCO	7995	1	1,000	1,000	31.700	1.6824
22	AMOCO	7995	1	1,000	1,000	31.700	1.6824
23	DUKE	7995	1	1,000	1,000	31.700	1.6824
24	AMOCO	7995	1	1,000	1,000	31.700	1.6824
25	AMOCO	7995	1	1,000	1,000	31.700	1.6824
26	AMOCO	7995	1	1,000	1,000	31.700	1.6824
27	DUKE	7995	1	1,000	1,000	31.700	1.6824
28	DUKE	7995	1	1,000	1,000	31.700	1.6824
29	DUKE	7995	1	1,000	1,000	31.700	1.6824
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42							
43							
<b>TOTAL</b>		15,986	15,588	495,500	483,209		
<b>WEIGHTED AVERAGE</b>						\$1.6540	\$1.6961

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



FOR THE PERIOD OF: JANUARY 1999 Through DECEMBER 1999

		CURRENT MONTH:		MARCH 1999		PERIOD TO DATE				
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE		
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
<b>THERM SALES (FIRM)</b>										
GENERAL SERVICE	(11 & 12)	1,276,645	1,205,860	(70,785)	(5.87)	3,796,884	3,924,730	127,846	3.26	
OUTDOOR LIGHTING	(21)	73	170	97	57.06	274	500	226	45.20	
RESIDENTIAL	(31 & 32)	1,175,360	1,100,690	(74,670)	(6.78)	3,499,376	3,871,790	372,414	9.62	
LARGE VOLUME	(51)	1,994,803	2,052,940	58,137	2.83	5,931,371	6,115,040	183,669	3.00	
FIRM TRANSPORT	(91)	51,486	45,030	(6,456)	(14.34)	95,499	82,630	(12,869)	(15.57)	
<b>TOTAL FIRM</b>		<b>4,498,367</b>	<b>4,404,690</b>	<b>(93,677)</b>	<b>(2.13)</b>	<b>13,323,404</b>	<b>13,994,690</b>	<b>671,286</b>	<b>4.80</b>	
<b>THERM SALES (INTERRUPTIBLE)</b>										
INTERRUPTIBLE	(61)	180,649	185,390	4,741	2.56	669,176	564,820	(104,356)	(18.48)	
INTERRUPTIBLE TRANSPORT	(92)	275,778	273,400	(2,378)	(0.87)	637,431	836,300	198,869	23.78	
LARGE VOLUME INTERRUPTIBLE	(93)	1,175,000	1,166,330	(8,670)	(0.74)	3,589,085	2,949,670	(639,415)	(21.68)	
OFF SYSTEM SALES SERVICE	(95)	320,500	0	(320,500)	0.00	573,500	0	(573,500)	0.00	
<b>TOTAL INTERRUPTIBLE</b>		<b>1,951,927</b>	<b>1,625,120</b>	<b>(326,807)</b>	<b>(20.11)</b>	<b>5,469,192</b>	<b>4,350,790</b>	<b>(1,118,402)</b>	<b>(25.71)</b>	
<b>TOTAL THERM SALES</b>		<b>6,450,294</b>	<b>6,029,810</b>	<b>(420,484)</b>	<b>(6.97)</b>	<b>18,792,596</b>	<b>18,345,480</b>	<b>(447,116)</b>	<b>(2.44)</b>	
<b>NUMBER OF CUSTOMERS (FIRM)</b>										
<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>										
GENERAL SERVICE	(11 & 12)	2,823	2,881	58	2.01	2,823	2,874	51	1.77	
OUTDOOR LIGHTING	(21)	0	5	5	100.00	0	5	5	100.00	
RESIDENTIAL	(31 & 32)	34,048	33,673	(375)	(1.11)	33,888	33,548	(340)	(1.01)	
LARGE VOLUME	(51)	872	884	12	1.36	865	878	13	1.48	
FIRM TRANSPORT	(91)	1	1	0	0.00	1	1	0	0.00	
<b>TOTAL FIRM</b>		<b>37,744</b>	<b>37,444</b>	<b>(300)</b>	<b>(0.80)</b>	<b>37,577</b>	<b>37,306</b>	<b>(271)</b>	<b>(0.73)</b>	
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>										
<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>										
INTERRUPTIBLE	(61)	8	9	1	11.11	9	9	0	0.00	
INTERRUPTIBLE TRANSPORT	(92)	7	6	(1)	(16.67)	6	6	0	0.00	
LARGE VOLUME INTERRUPTIBLE	(93)	1	1	0	0.00	1	1	0	0.00	
OFF SYSTEM SALES SERVICE	(95)	1	0	(1)	0.00	1	0	(1)	0.00	
<b>TOTAL INTERRUPTIBLE</b>		<b>17</b>	<b>16</b>	<b>(1)</b>	<b>(6.25)</b>	<b>17</b>	<b>16</b>	<b>(1)</b>	<b>(6.25)</b>	
<b>TOTAL CUSTOMERS</b>		<b>37,761</b>	<b>37,460</b>	<b>(301)</b>	<b>(0.80)</b>	<b>37,594</b>	<b>37,322</b>	<b>(272)</b>	<b>(0.73)</b>	
<b>THERM USE PER CUSTOMER</b>										
GENERAL SERVICE	(11 & 12)	452	419	(33)	(7.88)	1,345	1,366	21	1.54	
OUTDOOR LIGHTING	(21)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
RESIDENTIAL	(31 & 32)	35	33	(2)	(6.06)	103	115	12	10.43	
LARGE VOLUME	(51)	2,288	2,322	34	1.46	6,857	6,965	108	1.55	
FIRM TRANSPORT	(91)	51,486	45,030	(6,456)	(14.34)	95,499	82,630	(12,869)	(15.57)	
INTERRUPTIBLE	(61)	22,581	20,599	(1,982)	(9.62)	74,353	62,758	(11,595)	(18.48)	
INTERRUPTIBLE TRANSPORT	(92)	39,397	45,567	6,170	13.54	106,239	139,383	33,144	23.78	
LARGE VOLUME INTERRUPTIBLE	(93)	1,175,000	1,166,330	(8,670)	(0.74)	3,589,085	2,949,670	(639,415)	(21.68)	
OFF SYSTEM SALES SERVICE	(95)	320,500	0	(320,500)	0.00	573,500	0	(573,500)	0.00	

ACTUAL FOR THE PERIOD OF: JANUARY 1999 Through DECEMBER 1999

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

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

DATE	03/31/99	<b>CUSTOMER:</b> FLORIDA PUBLIC UTILITIES COMPANY ATTN: Chris Snyder POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance, and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank, Dallas, TX Account # 3750354511 ABA # 111000012
DUE	04/10/99		
INVOICE NO.	28743		
TOTAL AMOUNT DUE	\$322,860.06		

**CONTRACT:** 5009      **SHIPPER:** FLORIDA PUBLIC UTILITIES COMPANY      **CUSTOMER NO:** 4084      **PLEASE CONTACT HEIDI HASSIN**  
**TYPE:** FIRM TRANSPORTATION      **DUNS NO:** 006924427      **AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE**  
**OR CODE LIST**

POI NO.	RECEIPTS DRN No.	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
				03/99	A	RES	0.3687	0.0076		0.3763	831,296	\$312,816.68
				03/99	A	RES	0.3687			0.3687	12,400	\$4,571.88
				03/99	A	NHR	0.0590			0.0590	108,500	\$6,401.50
				03/99	A	TRL	0.0750			0.0750	(12,400)	(\$930.00)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 03/99.										939,796	\$322,860.06	

\*\*\* END OF INVOICE 28743 \*\*\*

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

DATE	03/31/99	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: Chris Snyder POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank; Dallas, TX Account # 3750364511 ABA # 111000012
DUE	04/10/99		
INVOICE NO.	28733		
TOTAL AMOUNT DUE	\$255,273.78		

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

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH ORY	AMOUNT	
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
					03/99	A	RES	0.7719	0.0076		0.7795	327,484	\$255,273.78
TOTAL FOR CONTRACT 3624 FOR MONTH OF 03/99.												327,484	\$255,273.78

\*\*\* END OF INVOICE 28733 \*\*\*

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

DATE	04/10/99	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: Chris Snyder POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank, Dallas, TX Account # 3750354511 ABA # 111000012
DOE	04/20/99		
INVOICE NO.	26991		
TOTAL AMOUNT DUE	\$9,387.05		

CONTRACT: 5009      SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY      CUSTOMER NO: 4084      PLEASE CONTACT HEIDI MASSIN  
 TYPE: FIRM TRANSPORTATION      DUNS NO: 006924427      AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE  
 DR CODE LIST

POJ NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES OTH DRY	AMOUNT
	DRN No.		POJ NO.	DRN No.				BASE	SURCHARGES	DISC		
Usage Charge			16103	3154	03/99	A	COM	0.0312	{0.0021}	0.0291	17,976	\$623.10
Usage Charge			16104	28645	03/99	A	COM	0.0312	{0.0021}	0.0291	20,031	\$582.90
Usage Charge			16105	3158	03/99	A	COM	0.0312	{0.0021}	0.0291	41,000	\$1,193.10
Usage Charge			16106	28456	03/99	A	COM	0.0312	{0.0021}	0.0291	26,982	\$785.18
Usage Charge			16107	3161	03/99	A	COM	0.0312	{0.0021}	0.0291	43,213	\$1,257.50
Usage Charge			16108	3163	03/99	A	COM	0.0312	{0.0021}	0.0291	27,720	\$806.65
Usage Charge			16109	3165	03/99	A	COM	0.0312	{0.0021}	0.0291	73,285	\$2,132.59
Usage Charge			16156	3262	03/99	A	COM	0.0312	{0.0021}	0.0291	13,701	\$398.70
Usage Charge			16157	3261	03/99	A	COM	0.0312	{0.0021}	0.0291	7,701	\$224.10
Usage Charge			16158	3277	03/99	A	COM	0.0312	{0.0021}	0.0291	5,520	\$160.63
Usage Charge			16273	3214	03/99	A	COM	0.0312	{0.0021}	0.0291	32,050	\$932.66
Usage Charge			62992	217831	03/99	A	COM	0.0312	{0.0021}	0.0291	13,400	\$389.94
TOTAL FOR CONTRACT 5009 FOR MONTH OF 03/99.											322,579	\$9,387.05

Gas Research Institute (GRI) Voluntary Contributions:

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

Amount	Project(s)	Project Area(s)

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

DATE	04/10/99	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: Chris Snyder POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance and wire to:
DUE	04/20/99		Wire Transfer
INVOICE NO.	28981		Florida Gas Transmission Company
TOTAL AMOUNT DUE	\$2,176.95		Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012

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

TYPE: FIRM TRANSPORTATION      DUNS NO: 006924427

POJ NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT
	DRN No.		POJ NO.	DRN No.				BASE	SURCHARGES	DISC		
Usage Charge			16103	3154	03/99	A	COM	0.0141	{0.0021}	0.0120	15,624	\$187.49
Usage Charge			16104	28645	03/99	A	COM	0.0141	{0.0021}	0.0120	12,026	\$144.34
Usage Charge			16105	3158	03/99	A	COM	0.0141	{0.0021}	0.0120	31,000	\$372.00
Usage Charge			16106	28456	03/99	A	COM	0.0141	{0.0021}	0.0120	21,700	\$260.40
Usage Charge			16107	3161	03/99	A	COM	0.0141	{0.0021}	0.0120	8,587	\$103.04
Usage Charge			16108	3163	03/99	A	COM	0.0141	{0.0021}	0.0120	2,480	\$29.76
Usage Charge			16109	3165	03/99	A	COM	0.0141	{0.0021}	0.0120	17,515	\$210.18
Usage Charge			16156	3262	03/99	A	COM	0.0141	{0.0021}	0.0120	25,699	\$308.39
Usage Charge			16157	3261	03/99	A	COM	0.0141	{0.0021}	0.0120	19,499	\$233.99
Usage Charge			16158	3277	03/99	A	COM	0.0141	{0.0021}	0.0120	27,280	\$327.36
TOTAL FOR CONTRACT 3624 FOR MONTH OF 03/99.											181,412	\$2,176.95

Gas Research Institute (GRI) Voluntary Contributions:

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

Amount	Project(s)	Project Area(s)

\*\*\* END OF INVOICE 28981 \*\*\*

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

DATE	04/10/99	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: Chris Snyder POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012
DUE	04/20/99		
INVOICE NO.	28990		
TOTAL AMOUNT DUE	\$6.40		

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

POI NO.	RECEIPTS		DELIVERIES		PRDD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
No Notice													
					03/99	A	COM	0.0312	(0.0021)		0.0291	220	\$6.40
TOTAL FOR CONTRACT 5002 FOR MONTH OF 03/99.											220	\$6.40	

Gas Research Institute (GRI) Voluntary Contributions:

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

Amount	Project(s)	Project Area(s)

\*\*\* END OF INVOICE 28990 \*\*\*

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

Invoice No: SR99031224  
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 # 021000021  
Account # 9102771269

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

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

Invoice for Natural Gas for Nom deliveries.

Prod Transp Date Contract	Sales Point	Description	MMBTU Volume	Price	Amount Due
FLORIDA GAS TRANSMISSION COMPANY					
3/99 B2B1500	157739	Mobil Plant-Mobile Bay	28,600	1.5900	45,474.00
3/99 3430-ZONE 2	6489	Pooling/Zone 1 CS #7	161,200	<del>1.635</del>	<del>257,920.00</del> 263,562.00
3/99 B2B1500	157739	Mobil Plant-Mobile Bay	11,700	1.5900	18,603.00
* Invoice Totals			201,500		<del>531,997.00</del> 327,639.00

- \* When paying by check, send remittance information with payment.
- \* When paying by wire transfer, please fax remittance information to the attention of Accounts Receivable at (713) 260-1825 or mail to the address shown on the letterhead.
- \* Please refer to this invoice with your payment.
- \* Any questions about this invoice, please contact Valorie Hollier at telephone (713) 260-8545.





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

Invoice No: **SR99031225**  
 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 # 021000021  
 Account # 9102771269

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

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

**Invoice for Natural Gas for Nom deliveries.**

Prod. Transport	Sales			MMBTU	Price	Amount
Date	Contract	Point	Description	Volume		Due
<b>FLORIDA GAS TRANSMISSION COMPANY:</b>						
3/99	B2B1500	62134	Mobil Plant-Mobile Bay	2,000	1.8150	3,630.00
3/99	5430 - ZONE 2	7995	Pooling Zone 2 CS # 8	2,000	1.9550	3,910.00
3/99	5430 - ZONE 2	7995	Pooling Zone 2 CS # 8	2,000	1.8850	3,770.00
3/99	5430 - ZONE 2	7995	Pooling Zone 2 CS # 8	3,000	1.7550	5,265.00
3/99	5430 - ZONE 2	7995	Pooling Zone 2 CS # 8	1,000	1.7600	1,760.00
<b>** Invoice Totals</b>				<b>10,000</b>		<b>\$18,335.00</b>

- \*\* When paying by check, send remittance information with payment.
- \*\* When paying by wire transfer, please fax remittance information to the attention of Accounts Receivable at (713) 260-1825 or mail to the address shown on the letterhead.
- \* Please refer to this invoice with your payment.
- \* Any questions about this invoice, please contact Valorie Hollier at telephone (713) 260-8545.





Natural Gas Sales Invoice

Amoco Energy Trading Corporation

Tax ID No. 36-3421804

Invoice Number 501956
Invoice Date 04/02/1999
Contract 157115
Delivery Month 03/1999
Due Date 04/25/1999

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

Remit Wire To: AMOCO ENERGY TRADING CORPORATION
WIRE TRANSFER ACCT CHASE MANHATTAN
BANK, NY - ACCT NO 910-2-548097
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 Amoco's invoice number on all remittances. \*\*\*

Natural gas delivered during 03/99. Calculations are based on nominated quantities.

Table with 5 columns: Deliver Point Description, Amoco ID#, Quantity MMBTU, Price \$/MMBTU, Amount Due (\$). Rows include FGT ZONE 1 POOL (STA 7), FGT STATION 8 POOL POINT, FGT FAIRWAY FLD, and Total Amount Due 326,321.75.

If you have any questions, please contact Daniel McCarten at 281-366-5017 or send a facsimile to (281) 366-5313.

For Amoco use only: 141876

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Natural Gas Sales Invoice

Amoco Energy Trading Corporation  
Tax ID No. 36-3421804

Invoice Number 502217  
Invoice Date 04/02/1999  
Contract 196781  
Delivery Month 03/1999  
Due Date 04/25/1999

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

Remit Wire To:  
AMOCO ENERGY TRADING CORPORATION  
WIRE TRANSFER ACCT CHASE MANHATTAN  
BANK, NY - ACCT NO 910-2-548097  
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 Amoco's invoice number on all remittances. \*\*\*

Natural gas delivered during 03/99. Calculations are based on nominated quantities.

Deliver Point Description	Amoco ID#	Quantity MMBTU	Price \$/MMBTU	Amount Due (\$)
FGT STATION 8 POOL POINT	059380	82,500	1.79740	<del>148,285.50</del> 148,285.00
Total Amount Due				<del>148,285.50</del> 148,285.00

If you have any questions, please contact Daniel McCarten at 281-366-5017 or send a facsimile to (281) 366-5313.

For Amoco use only: 141876

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Exhibit "A"  
FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 990003-GU

Justification for Confidentiality of March 1999 Schedules:

<u>SCHEDULES</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
A-1 Supporting Detail	4A	6-9	VENDOR INVOICE, CREDIT, CHECK, OR IDENTIFYING NUMBER INVOICE AMOUNT CLASSIFICATION BREAKDOWN	(1,3) (1,3) (1,3) (1,3) (1,3)
A-3	6A	1-16	PURCHASED FROM, SYSTEM SUPPLY, END USE, TOTAL PURCHASED COMMODITY COST/THIRD PARTY OTHER CHARGE ACA/GRI/FUEL, TOTAL CENTS PER THERM	(1) (1) (1) (1) (1,2) (1)
A-4	7	1-29	PRODUCER NAME, RECEIPT POINT, GROSS AMOUNT, NET AMOUNT, MONTHLY GROSS, MONTHLY NET, WELLHEAD PRICE, CITYGATE PRICE	(1) (1) (1) (1) (1) (1) (1,2)

(1) The information contained within these columns represent negotiated gas supply packages purchased from suppliers other than Florida Gas Transmission Company. These prices vary based on the operational flexibility of each contract. These data contain the names of gas suppliers from whom FPU is purchasing gas supplies. Release of supplier names would be detrimental to the interests of FPU and its customers since it would provide a competitor with a list of FPU's suppliers. These data also contain information concerning volumes purchased and costs by gas supply source. Releasing such information could provide competing gas suppliers with an advantage over FPU. Suppliers may be less likely to make price concessions. Release of such information has the potential to lead to inflated price fixing by gas suppliers. Potentially, release of the aforementioned information may result in higher gas costs which would have to be passed along to FPU's customers. This information is contractual information which, if made public, "would impair the efforts of [Florida Public Utilities Company] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes.

(2) These data, specifically the fuel cost, is a function of the cost of gas paid by FPU to its gas suppliers. Release of such information would enable a third party to compute FPU's cost of gas by supplier. This information is contractual information which, if made public, "would impair the efforts of [Florida Public Utilities Company] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes.

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

Exhibit "A" (con't)

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 990003-GU

Justification for Confidentiality of March 1999 Gas Purchase Invoices and related information and/or transactions:

<u>ITEMS</u>	<u>PAGES</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
GAS INVOICES	15-18	1-80	ALL	(4)

(4) It is necessary to keep all natural gas supply invoices and related transactions confidential with the exception of the Florida Gas Transmission Company invoices and transactions. The identity of the individual gas suppliers could be determined by any person familiar with the format, fonts and/or type sizes used by each gas supplier in constructing their invoices. As such, Florida Public Utilities is petitioning to keep every element of all gas supply invoices, with the exception of Florida Gas Transmission invoices, confidential. These invoices contain the following data which must be kept confidential to comply with the terms of the Company's gas supply contracts: the suppliers' identities, the period(s) the gas supply invoice(s) are for, the suppliers' account number(s) identifying FPU, the invoice number(s), the invoice date(s), payment due date(s), description(s) of service(s) provided, the pipeline(s) to which the gas was delivered, the amount(s) of gas delivered to the Company or to FGT for the Company's account detailed by FGT zone and/or receipt point name(s) and/or meter number(s) and/or upstream pipeline(s) name(s), the corresponding volumes and unit prices, the sub-totals of the charges, price computation methodologies based on contract terms between supplier(s) and FPU, the total invoice amount(s), payment instructions, suppliers' accounting and/or gas control representative(s) name(s) and telephone number(s). Release of any or all of the above data would be detrimental to the interests of FPU and its customers since it would provide a competitor with a list of FPU's suppliers. Releasing such information could provide competing gas suppliers with an advantage over FPU. Suppliers may be less likely to make price concessions. Release of such information has the potential to lead to inflated price fixing by gas suppliers. Potentially, release of the aforementioned information may result in higher gas costs which would have to be passed along to FPU's customers. Furthermore, Florida Public Utilities Company is contractually obligated to keep confidential all material terms of its gas supply agreements and transactions between its gas suppliers and the Company. Each gas invoices represent negotiated gas supply packages purchased from suppliers other than Florida Gas Transmission Company. These prices vary based on the operational flexibility of each contract.