

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

020003-GU

	CURRENT MONTH:		MARCH		PERIOD TO DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline)	14,323	14,641	(318)	(2.17)	47,644	43,548	4,096	9.41	
2 NO NOTICE SERVICE	6,402	6,402	0	0.00	23,453	23,200	253	1.09	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	1,056,076	1,617,827	(561,751)	(34.72)	3,462,116	5,679,326	(2,217,210)	(39.04)	
5 DEMAND	500,022	568,727	(68,705)	(12.08)	1,519,270	1,652,881	(133,611)	(8.08)	
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	
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)	1,576,823	2,207,597	(630,774)	(28.57)	5,052,483	7,398,955	(2,346,472)	(31.71)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	1,756	3,972	(2,216)	(55.79)	4,374	13,322	(8,948)	(67.17)	
14 TOTAL THERM SALES	1,630,525	1,682,327	(51,802)	(3.08)	5,202,449	4,898,112	304,337	6.21	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	4,242,680	4,631,820	(389,140)	(8.40)	14,007,880	13,685,490	322,390	2.36	
16 NO NOTICE SERVICE	1,085,000	1,085,000	0	0.00	3,975,000	3,932,000	43,000	1.09	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	4,240,690	4,631,820	(391,130)	(8.44)	14,013,640	13,685,490	328,150	2.40	
19 DEMAND	6,131,800	7,681,800	(1,550,000)	(20.18)	18,592,596	24,040,000	(5,447,404)	(22.66)	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	
22 DEMAND	0	0	0	0.00	0	0	0	0.00	
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (+17+18+20):(21+23)	4,240,690	4,631,820	(391,130)	(8.44)	14,013,640	13,685,490	328,150	2.40	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	4,834	8,330	(3,496)	(41.97)	12,225	24,630	(12,405)	(50.37)	
27 TOTAL THERM SALES (24-26 Estimated Only)	6,499,106	4,623,490	1,875,616	40.57	20,348,673	13,660,860	6,687,813	48.96	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.338	0.316	0.022	6.96	0.340	0.318	0.022	6.92	
29 NO NOTICE SERVICE (2/16)	0.590	0.590	0.000	0.00	0.590	0.590	0.000	0.00	
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
31 COMMODITY (Other) (4/18)	24.903	34.929	(10.026)	(28.70)	24.705	41.499	(16.794)	(40.47)	
32 DEMAND (5/19)	8.155	7.404	0.751	10.14	8.171	6.876	1.295	18.83	
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 (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)	37.183	47.662	(10.479)	(21.99)	36.054	54.064	(18.010)	(33.31)	
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)	36.326	47.683	(11.357)	(23.82)	35.779	54.089	(18.310)	(33.85)	
40 TOTAL COST OF THERM SOLD (11/27)	24.262	47.747	(23.485)	(49.19)	24.830	54.162	(29.332)	(54.16)	
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)	24.107	47.592	(23.485)	(49.35)	24.675	54.007	(29.332)	(54.31)	
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)	24.22826	47.83139	(23.603)	(49.35)	24.79912	54.27866	(29.480)	(54.31)	
45 PGA FACTOR (ROUNDED TO NEAREST .001)	24.228	47.831	(23.603)	(49.35)	24.799	54.279	(29.480)	(54.31)	

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

	CURRENT MONTH:				PERIOD TO DATE				
	MARCH		DIFFERENCE		MARCH		DIFFERENCE		
	ACTUAL	REVISED ESTIMATE	AMOUNT	%	ACTUAL	REVISED ESTIMATE	AMOUNT	%	
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline)	14,323	14,641	(318)	(2.17)	47,644	43,548	4,096	9.41	
2 NO NOTICE SERVICE	6,402	6,402	0	0.00	23,453	23,200	253	1.09	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	1,056,076	1,617,827	(561,751)	(34.72)	3,462,116	5,679,326	(2,217,210)	(39.04)	
5 DEMAND	500,022	568,727	(68,705)	(12.08)	1,519,270	1,652,881	(133,611)	(8.08)	
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	
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)	1,576,823	2,207,597	(630,774)	(28.57)	5,052,483	7,398,955	(2,346,472)	(31.71)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	1,756	3,972	(2,216)	(55.79)	4,374	13322	(8,948)	(67.17)	
14 TOTAL THERM SALES	1,630,525	1,682,327	(51,802)	(3.08)	5,202,449	4898112	304,337	6.21	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	4,242,680	4,631,820	(389,140)	(8.40)	14,007,880	13,685,490	322,390	2.36	
16 NO NOTICE SERVICE	1,085,000	1,085,000	0	0.00	3,975,000	3,932,000	43,000	1.09	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	4,240,690	4,631,820	(391,130)	(8.44)	14,013,640	13,685,490	328,150	2.40	
19 DEMAND	6,131,800	7,681,800	(1,550,000)	(20.18)	18,592,596	24,040,000	(5,447,404)	(22.66)	
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 (1+17+18+20):(21+23)	4,240,690	4,631,820	(391,130)	(8.44)	14,013,640	13,685,490	328,150	2.40	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	4,834	8,330	(3,496)	(41.97)	12,225	24,630	(12,405)	(50.37)	
27 TOTAL THERM SALES (24-26 Estimated Only)	6,499,106	4,623,490	1,875,616	40.57	20,348,673	13,660,860	6,687,813	48.96	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.338	0.316	0.022	6.96	0.340	0.318	0.022	6.92	
29 NO NOTICE SERVICE (2/16)	0.590	0.590	0.000	0.00	0.590	0.590	0.000	0.00	
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
31 COMMODITY (Other) (4/18)	24.903	34.929	(10.026)	(28.70)	24.705	41.499	(16.794)	(40.47)	
32 DEMAND (5/19)	8.155	7.404	0.751	10.14	8.171	6.876	1.295	18.83	
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 (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)	37.183	47.662	(10.479)	(21.99)	36.054	54.064	(18.010)	(33.31)	
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)	36.326	47.683	(11.357)	(23.82)	35.779	54.089	(18.310)	(33.85)	
40 TOTAL COST OF THERM SOLD (11/27)	24.262	47.747	(23.485)	(49.19)	24.830	54.162	(29.332)	(54.16)	
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)	24.107	47.592	(23.485)	(49.35)	24.675	54.007	(29.332)	(54.31)	
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)	24.22826	47.83139	(23.603)	(49.35)	24.79912	54.27866	(29.480)	(54.31)	
45 PGA FACTOR ROUNDED TO NEAREST .001	24.228	47.831	(23.603)	(49.35)	24.799	54.279	(29.480)	(54.31)	

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

	CURRENT MONTH:		MARCH		PERIOD TO DATE				
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline)	14,323	14,641	(318)	(2.17)	47,644	43,548	4,096	9.41	
2 NO NOTICE SERVICE	6,402	6,402	0	0.00	23,453	23,200	253	1.09	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	1,056,076	1,617,827	(561,751)	(34.72)	3,462,116	5,679,326	(2,217,210)	(39.04)	
5 DEMAND	500,022	568,727	(68,705)	(12.08)	1,519,270	1,652,881	(133,611)	(8.08)	
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	
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	(521,298)	521,298	(100.00)	0	(2,487,521)	2,487,521	(100.00)	
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	1,576,823	1,686,299	(109,476)	(6.49)	5,052,483	4,911,434	141,049	2.87	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	1,756	3,972	(2,216)	(55.79)	4,374	13,322	(8,948)	(67.17)	
14 TOTAL THERM SALES	1,630,525	1,682,327	(51,802)	(3.08)	5,202,449	4,898,112	304,337	6.21	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	4,242,680	4,631,820	(389,140)	(8.40)	14,007,880	13,685,490	322,390	2.36	
16 NO NOTICE SERVICE	1,085,000	1,085,000	0	0.00	3,975,000	3,932,000	43,000	1.09	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	4,240,690	4,631,820	(391,130)	(8.44)	14,013,640	13,685,490	328,150	2.40	
19 DEMAND	6,131,800	7,681,800	(1,550,000)	(20.18)	18,592,596	24,040,000	(5,447,404)	(22.66)	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	
22 DEMAND	0	0	0	0.00	0	0	0	0.00	
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (+17+18+20)-(21+23)	4,240,690	4,631,820	(391,130)	(8.44)	14,013,640	13,685,490	328,150	2.40	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	4,834	8,330	(3,496)	(41.97)	12,225	24,630	(12,405)	(50.37)	
27 TOTAL THERM SALES (24-26 Estimated Only)	6,499,106	4,623,490	1,875,616	40.57	20,348,673	13,660,860	6,687,813	48.96	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.338	0.316	0.022	6.96	0.340	0.318	0.022	6.92	
29 NO NOTICE SERVICE (2/16)	0.590	0.590	0.000	0.00	0.590	0.590	0.000	0.00	
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
31 COMMODITY (Other) (4/18)	24.903	34.929	(10.026)	(28.70)	24.705	41.499	(16.794)	(40.47)	
32 DEMAND (5/19)	8.155	7.404	0.751	10.14	8.171	6.876	1.295	18.83	
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 (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)	37.183	36.407	0.776	2.13	36.054	35.888	0.166	0.46	
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)	36.326	47.683	(11.357)	(23.82)	35.779	54.089	(18.310)	(33.85)	
40 TOTAL COST OF THERM SOLD (11/27)	24.262	36.472	(12.210)	(33.48)	24.830	35.953	(11.123)	(30.94)	
41 TRUE-UP (E-2) (0.155)	(0.155)	(0.155)	(0.155)	(0.155)	(0.155)	(0.155)	(0.155)	(0.155)	
42 TOTAL COST OF GAS (40+41)	24.107	36.317	(12.210)	(33.62)	24.675	35.798	(11.123)	(31.07)	
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)	24.22826	36.49967	(12.271)	(33.62)	24.79912	35.97806	(11.179)	(31.07)	
45 PGA FACTOR ROUNDED TO NEAREST 001	24.228	36.500	(12.272)	(33.62)	24.799	35.978	(11.179)	(31.07)	

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

FOR THE PERIOD OF: JANUARY 2000 THROUGH DECEMBER 2000
CURRENT MONTH: MARCH 2000

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	4,160,500	13,967.03	0.336
2 No Notice Commodity Adjustment - System Supply	(98,070)	(425.62)	0.434
3 Commodity Pipeline - Scheduled FTS - End Users	0	0.00	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	180,250	782.29	0.434
5 Commodity Pipeline - Scheduled PTS - End Users	0	0.00	0.000
6 Commodity Pipeline - GRI Adjustment	0	0.00	0.000
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	4,242,680	14,323.70	0.338
SWING SERVICE			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	0	0.00	0.000
11 Alert Day Volumes - FGT	0	0.00	0.000
12 Operational Flow Order Volumes - FGT	0	0.00	0.000
13 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS - System Supply	4,060,440	1,115,560.94	27.474
18 Commodity Other - Scheduled FTS - OSSS	180,250	48,315.06	26.804
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	17,747.79	0.000
21 Imbalance Cashout - Other Shippers	0	(125,548.00)	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)	4,240,690	1,056,075.79	24.903
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	5,951,550	497,936.53	8.367
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	180,250	2,085.49	1.157
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	6,131,800	500,022.02	8.155
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: MARCH 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	34995	10 & 11	254,784.81	0.00	6,401.50	0.00	0.00	248,383.31	0.00
2	FGT	34985	12	251,638.71	0.00	0.00	0.00	0.00	251,638.71	0.00
3	FGT	35236	13	8,398.55	8,398.55	0.00	0.00	0.00	0.00	0.00
4	FGT	35226	14	6,350.77	6,350.77	0.00	0.00	0.00	0.00	0.00
5	FGT	35235	15	(425.62)	(425.62)	0.00	0.00	0.00	0.00	0.00
6	FGT	35193	16	17,747.79	0.00	0.00	0.00	17,747.79	0.00	0.00
7	DUKE	SR00030481	17	562,898.00	0.00	0.00	0.00	562,898.00	0.00	0.00
8	AMOCO	506979	18	446,778.00	0.00	0.00	0.00	446,778.00	0.00	0.00
9	AMOCO	507251	19	116,662.50	0.00	0.00	0.00	116,662.50	0.00	0.00
10	AMOCO	507276	20	37,537.50	0.00	0.00	0.00	37,537.50	0.00	0.00
11	FPL	WIRE	21	(125,548.00)	0.00	0.00	0.00	(125,548.00)	0.00	0.00
12										
13										
14										
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25										
TOTAL				1,576,823.01	14,323.70	6,401.50	0.00	1,056,075.79	500,022.02	0.00

FOR THE PERIOD OF: JANUARY 2000 THROUGH DECEMBER 2000

	CURRENT MONTH:		MARCH		PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
TRUE-UP CALCULATION									
1 PURCHASED GAS COST (Sch. A-1 Line 4)	1,056,076	1,617,827	561,751	34.72	3,462,116	5,679,326	2,217,210	39.04	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	520,747	68,472	(452,275)	(660.53)	1,590,367	(767,892)	(2,358,259)	307.11	
3 TOTAL	1,576,823	1,686,299	109,476	6.49	5,052,483	4,911,434	(141,049)	(2.87)	
4 FUEL REVENUES (NET OF REVENUE TAX)	1,630,525	1,682,327	51,802	3.08	5,202,449	4,898,112	(304,337)	(6.21)	
5 TRUE-UP (COLLECTED) OR REFUNDED	5,621	5,621	0	0.00	16,863	16,863	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,636,146	1,687,948	51,802	3.07	5,219,312	4,914,975	(304,337)	(6.19)	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	59,323	1,649	(57,674)	(3,497.51)	166,829	3,541	(163,288)	(4,611.35)	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	609	0	(609)	0.00	302	0	(302)	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	96,258	552,388	456,130	82.57	301	561,738	561,437	99.95	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(5,621)	(5,621)	0	0.00	(16,863)	(16,863)	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)	150,569	548,416	397,847	72.54	150,569	548,416	397,847	72.54	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	96,258	552,388	456,130	82.57	* 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)	149,960	548,416	398,456	72.66					
14 TOTAL (12+13)	246,218	1,100,804	854,586	77.63					
15 AVERAGE (50% OF 14)	123,109	550,402	427,293	77.63					
16 INTEREST RATE - FIRST DAY OF MONTH	5.80%	0.0000%	...	...			
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	6.07%	0.0000%	...	...			
18 TOTAL (16+17)	11.8700%	0.0000%	...	...			
19 AVERAGE (50% OF 18)	5.9350%	0.0000%	...	...			
20 MONTHLY AVERAGE (19/12 Months)	0.495%	0.000%	...	...			
21 INTEREST PROVISION (15x20)	609	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.

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

JANUARY 2000 Through DECEMBER 2000
MARCH 2000

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	504,742.00	N/A	N/A	INCL. IN COST	26.2165503
2	JAN 00	DUKE	SYS SUPPLY	N/A	471660		471660	125,048.00	N/A	N/A	INCL. IN COST	26.5123182
3	JAN 00	AMOCO	SYS SUPPLY	N/A	2110330		2110330	505,683.00	N/A	N/A	INCL. IN COST	23.9622713
4	JAN 00	AMOCO	SYS SUPPLY	N/A	471440		471440	118,451.00	N/A	N/A	INCL. IN COST	25.1253606
5	JAN 00	CENT FL GAS	SYS SUPPLY	N/A	0		0	(16,491.00)	N/A	N/A	INCL. IN COST	N/A
6	JAN 00	FGT	SYS SUPPLY	N/A	0		0	(36,224.00)	N/A	N/A	INCL. IN COST	N/A
7	FEB 00	DUKE	SYS SUPPLY	N/A	1791560	240500	2032060	526,842.00	N/A	N/A	INCL. IN COST	25.9264982
8	FEB 00	DUKE	SYS SUPPLY	N/A	315250		315250	87,508.00	N/A	N/A	INCL. IN COST	27.7582871
9	FEB 00	AMOCO	SYS SUPPLY	N/A	1931510		1931510	517,853.00	N/A	N/A	INCL. IN COST	26.8107853
10	FEB 00	AMOCO	SYS SUPPLY	N/A	515420		515420	145,567.00	N/A	N/A	INCL. IN COST	28.2424043
11	FEB 00	CENT FL GAS	SYS SUPPLY	N/A	0		0	(47,522.00)	N/A	N/A	INCL. IN COST	N/A
12	FEB 00	FGT	SYS SUPPLY	N/A	0		0	(25,572.00)	N/A	N/A	INCL. IN COST	N/A
13	FEB 00	FGT	SYS SUPPLY	N/A	0		0	155.00	N/A	N/A	INCL. IN COST	N/A
14	MAR 00	DUKE	SYS SUPPLY	N/A	1824590	180250	2004840	562,898.00	N/A	N/A	INCL. IN COST	28.0769538
15	MAR 00	AMOCO	SYS SUPPLY	N/A	1668400		1668400	446,778.00	N/A	N/A	INCL. IN COST	26.77883
16	MAR 00	AMOCO	SYS SUPPLY	N/A	436500		436500	116,662.00	N/A	N/A	INCL. IN COST	26.7266896
17	MAR 00	AMOCO	SYS SUPPLY	N/A	130950		130950	37,538.00	N/A	N/A	INCL. IN COST	28.665903
18	MAR 00	FPL	SYS SUPPLY	N/A	0		0	(125,548.00)	N/A	N/A	INCL. IN COST	N/A
19	MAR 00	FGT	SYS SUPPLY	N/A	0		0	17,748.00	N/A	N/A	INCL. IN COST	N/A
TOTAL					13,367,390	646,250	14,013,640	3,462,116.00	0	0	0	24.71

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FOR THE PERIOD: JANUARY 2000 THROUGH DECEMBER 2000
 MONTH: MARCH 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	5,600	5,432	173,600	168,392	\$2.8000	\$2.6804
2	AMOCO	7995	1,452	1,408	45,000	43,650	\$2.5925	\$2.6727
3	AMOCO	7995	1,400	1,358	43,400	42,098	\$2.6325	\$2.7139
4	AMOCO	7995	48	47	1,500	1,455	\$2.8800	\$2.7629
5	AMOCO	7995	48	47	1,500	1,455	\$2.7300	\$2.8144
6	AMOCO	7995	32	31	1,000	970	\$2.7750	\$2.8608
7	AMOCO	7995	145	141	4,500	4,365	\$2.7800	\$2.8660
8	AMOCO	7995	48	47	1,500	1,455	\$2.8100	\$2.8969
9	AMOCO	7995	48	47	1,500	1,455	\$2.8150	\$2.9021
10	AMOCO	7995	32	31	1,000	970	\$2.8450	\$2.9330
11	AMOCO	7995	32	31	1,000	970	\$2.8550	\$2.9433
12	AMOCO	25809	1,348	1,308	41,800	40,546	\$2.5925	\$2.6727
13	AMOCO	157738	2,800	2,716	86,800	84,196	\$2.5825	\$2.6624
14	DUKE	157739	1,400	1,358	43,400	42,098	\$2.5700	\$2.6495
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	TOTAL		14,433	14,002	447,500	434,075		
					WEIGHTED AVERAGE		\$2.6008	\$2.6813

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:			MARCH		PERIOD TO DATE					
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE		
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
THERM SALES (FIRM)										
GENERAL SERVICE	(11)	1,260,081	1,280,680	20,599	1.61	4,100,011	3,805,210	(294,801)	(7.75)	
OUTDOOR LIGHTING	(21)	71	70	(1)	(1.43)	192	210	18	8.57	
RESIDENTIAL	(31)	1,097,725	1,180,010	82,285	6.97	3,975,129	3,461,690	(513,439)	(14.83)	
LARGE VOLUME	(51)	1,828,923	1,982,080	153,157	7.73	5,539,063	5,911,980	372,917	6.31	
FIRM TRANSPORT	(91)	382,706	162,280	(220,426)	(135.83)	1,093,521	486,840	(606,681)	(100.00)	
TOTAL FIRM		4,569,506	4,605,120	35,614	0.77	14,707,916	13,665,930	(1,041,986)	(7.62)	
THERM SALES (INTERRUPTIBLE)										
INTERRUPTIBLE	(61)	126,240	180,650	54,410	30.12	364,092	481,770	117,678	24.43	
INTERRUPTIBLE TRANSPORT	(92)	265,700	261,820	(3,880)	(1.48)	990,103	782,170	(207,933)	(26.58)	
LARGE VOLUME INTERRUPTIBLE	(93)	1,579,274	1,860,000	280,726	15.09	3,896,023	5,460,000	1,563,977	28.64	
OFF SYSTEM SALES SERVICE	(95)	180,250	0	(180,250)	0.00	646,250	0	(646,250)	0.00	
TOTAL INTERRUPTIBLE		2,151,464	2,302,470	151,006	6.56	5,896,468	6,723,940	827,472	12.31	
TOTAL THERM SALES		6,720,970	6,907,590	186,620	2.70	20,604,384	20,389,870	(214,514)	(1.05)	
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE					
GENERAL SERVICE	(11)	2,886	2,903	17	0.59	2,879	2,903	24	0.83	
OUTDOOR LIGHTING	(21)	0	2	2	100.00	0	2	2	100.00	
RESIDENTIAL	(31)	35,279	35,071	(208)	(0.59)	35,084	34,853	(231)	(0.66)	
LARGE VOLUME	(51)	913	871	(42)	(4.82)	912	867	(45)	(5.19)	
FIRM TRANSPORT	(91)	9	3	(6)	(200.00)	8	3	(5)	0.00	
TOTAL FIRM		39,087	38,850	(237)	(0.61)	38,883	38,628	(255)	(0.66)	
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)	7	9	2	22.22	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		16	18	2	11.11	17	18	1	5.56	
TOTAL CUSTOMERS		39,103	38,868	(235)	(0.60)	38,900	38,646	(254)	(0.66)	
THERM USE PER CUSTOMER										
GENERAL SERVICE	(11)	437	441	4	0.91	1,424	1,311	(113)	(8.62)	
OUTDOOR LIGHTING	(21)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
RESIDENTIAL	(31)	31	34	3	8.82	113	99	(14)	(14.14)	
LARGE VOLUME	(51)	2,003	2,276	273	11.99	6,074	6,819	745	10.93	
FIRM TRANSPORT	(91)	42,523	54,093	11,570	21.39	136,690	162,280	25,590	(100.00)	
INTERRUPTIBLE	(61)	18,034	22,581	4,547	20.14	52,013	60,221	8,208	13.63	
INTERRUPTIBLE TRANSPORT	(92)	37,957	29,091	(8,866)	(30.48)	123,763	86,908	(36,855)	(42.41)	
LARGE VOLUME INTERRUPTIBLE	(93)	1,579,274	1,860,000	280,726	15.09	0	5,460,000	5,460,000	100.00	
OFF SYSTEM SALES SERVICE	(95)	180,250	0	(180,250)	0.00	646,250	0	(646,250)	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	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14 929	14 929	14 929	14 929	14 929	14 929	14 929	14 929	14 929	14 929	14 929	14 929
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14 73	14 73	14 73	14 73	14 73	14 73	14 73	14 73	14 73	14 73	14 73	14 73
PRESSURE CORRECTION FACTOR (a/b) psia	1 0135	1 0135	1 0135	1 0135	1 0135	1 0135	1 0135	1 0135	1 0135	1 0135	1 0135	1 0135
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1 05	1 05	1 05	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1 0401	1 0350	1 0377	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14 983	14 983	14 983	14 983	14 983	14 983	14 983	14 983	14 983	14 983	14 983	14 983
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14 73	14 73	14 73	14 73	14 73	14 73	14 73	14 73	14 73	14 73	14 73	14 73
PRESSURE CORRECTION FACTOR (a/b) psia	1 0172	1 0172	1 0172	1 0172	1 0172	1 0172	1 0172	1 0172	1 0172	1 0172	1 0172	1 0172
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1 06	1 05	1 06	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#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	03/31/00	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 #
DUCE	03/10/00		
INVOICE NO.	31995		
TOTAL AMOUNT DUE	\$254,764.61		

CONTRACT: 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT JAMES CRAMER
 TYPE: FIRM TRANSPORTATION DUNS NO: 006924427 AT (713)652-6579 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

PCI NO.	RECEIPTS ERR NO.	DELIVERIES PCI NO.	CRN NO.	PRG MONTH	IC	RC	RATES			VOLUMES OTH DRY	AMOUNT
							BASE	SCALE/CHGS	GTSC		
				03/00	A	RCS	0.3667	0.0000	0.3750	265,696	\$107,271.71
				03/00	A	RCS	0.3667		0.3667	558,000	\$205,734.60
				03/00	A	NNR	0.0590		0.0590	108,500	\$6,401.50
				03/00	A	TRL	0.0760		0.0760	(6,200)	(\$471.20)
				03/00	A	TRL	0.0760		0.0760	(15,500)	(\$1,176.00)
				03/00	A	TRL	0.0760		0.0760	(17,400)	(\$1,324.40)
				03/00	A	TRL	0.0760		0.0760	(15,500)	(\$1,176.00)
				03/00	A	TRL	0.0760		0.0760	(3,100)	(\$235.60)
				03/00	A	TRL	0.0760		0.0760	(6,200)	(\$471.20)
				03/00	A	TRL	0.0760		0.0760	(3,100)	(\$235.60)
				03/00	A	TRL	0.0760		0.0760	(15,500)	(\$1,176.00)
				03/00	A	TRL	0.0760		0.0760	(15,500)	(\$1,176.00)
				03/00	A	TRL	0.0760		0.0760	(31,000)	(\$2,356.00)
				03/00	A	TRL	0.0760		0.0760	(31,000)	(\$2,356.00)
				03/00	A	TRL	0.1310		0.1310	(31,000)	(\$4,061.00)
				03/00	A	TRL	0.1310		0.1310	(74,400)	(\$9,746.40)
				03/00	A	TRL	0.1310		0.1310	(56,500)	(\$7,415.90)
				03/00	A	TRL	0.1310		0.1310	(74,400)	(\$9,746.40)
				03/00	A	TRL	0.1310		0.1310	(15,500)	(\$2,030.50)
				03/00	A	TRL	0.1310		0.1310	(31,000)	(\$4,061.00)
				03/00	A	TRL	0.1310		0.1310	(9,200)	(\$1,216.30)
				03/00	A	TRL	0.1310		0.1310	(27,600)	(\$3,654.90)

10

REDACTED

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

DATE	03/01/00	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: SNYDER, CHRIS POST OFFICE BOX 3295 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 #
DEL	04/07/00		
INVOICE NO:	3495		
TOTAL AMOUNT DUE	\$254,784.81		

CONTRACT:	5009	SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER NO: 4084	PLEASE CONTACT JAMES CRAMER AT (213)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
		TYPE: FIRM TRANSPORTATION	DUNS NO: 006924427	

PCI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
	DRN No.		PCI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
					03/00	A	TRL	0.1310			0.1310	(18,600)	(\$2,436.60)
					03/00	A	TRL	0.1310			0.1310	(31,000)	(\$4,061.00)
					03/00	A	TRL	0.1310			0.1310	(31,000)	(\$4,061.00)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 03/00.												394,196	\$254,784.81

*** END OF INVOICE 3495 ***

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REDACTED

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

Page 1

DATE	03/31/00	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	04/10/00		
INVOICE NO.	34985		
TOTAL AMOUNT DUE	\$251,638.71		

CONTRACT: 3624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT JAMES CRAMER
 TYPE: FIRM TRANSPORTATION DUNS NO 006924427 AT (713)853-6679 WITH ANY QUESTIONS REGARDING THIS INVOICE
 DR CODE 3151

PCI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES	AMOUNT	
	PCI NO.	DRH NO.	PCI NO.	DRH NO.				BASE	SURCHARGES	DISC			RET	OTH GRV
					03/00	A	RES	0.7616	0.0098		0.7684	327.484	\$251,638.71
RESERVATION CHARGE													
TOTAL FOR CONTRACT 3624 FOR MONTH OF 03/00:												327.484	\$251,638.71

*** END OF INVOICE 34985 ***

REDACTED

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

DATE	04/10/00	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: SMOER, CHRIS POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance and wire to:
DUE	04/20/00		Wire Transfer
INVOICE NO.	15236		Florida Gas Transmission Company
TOTAL AMOUNT DUE	\$8,398.55		Nations Bank; Dallas, TX Account # ABA #

CONTRACT	5009	SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER NO: 4064	PLEASE CONTACT JAMES CRAMER AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
		TYPE: FIRM TRANSPORTATION	DUNS NO: 006924427	

POI NO.	RECEIPTS	DELIVERIES		PROD MONTH	IC	RC	RATES				VOLUMES OTH DRY	AMOUNT
	DRN No	POI NO.	DRN No				BASE	SURCHARGES	DTSC	NET		
Usage Charge		16103	3154	03/00	A	CDM	0.0312	0.0122		0.0434	9,776	\$424.28
Usage Charge		16104	26645	03/00	A	CDM	0.0312	0.0122		0.0434	3,855	\$167.31
Usage Charge		16105	3158	03/00	A	CDM	0.0312	0.0122		0.0434	27,204	\$1,180.65
Usage Charge		16106	26456	03/00	A	CDM	0.0312	0.0122		0.0434	3,100	\$134.54
Usage Charge		16107	3161	03/00	A	CDM	0.0312	0.0122		0.0434	25,113	\$1,089.90
Usage Charge		16108	3163	03/00	A	CDM	0.0312	0.0122		0.0434	27,120	\$1,177.01
Usage Charge		16109	3165	03/00	A	CDM	0.0312	0.0122		0.0434	61,600	\$2,673.44
Usage Charge		16156	3160	03/00	A	CDM	0.0312	0.0122		0.0434	2,201	\$95.57
Usage Charge		16157	3161	03/00	A	CDM	0.0312	0.0122		0.0434	2,201	\$95.57
Usage Charge		16158	3177	03/00	A	CDM	0.0312	0.0122		0.0434	920	\$39.93
Usage Charge		16213	3154	03/00	A	CDM	0.0312	0.0122		0.0434	18,025	\$782.29
Usage Charge		62992	217531	03/00	A	CDM	0.0312	0.0122		0.0434	12,400	\$538.16
TOTAL FOR CONTRACT 5009 FOR MONTH OF 03/00.											193,515	\$8,398.55

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)

REDACTED

13

I N V O I C E

FLORIDA GAS TRANSMISSION COMPANY

An ENRON/El Paso Energy Affiliate

DATE	04/10/00	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 Antlons Bank, Dallas, TX Account # ABA #
DUPLICATE	04/20/00		
INVOICE NO.	35226		
TOTAL AMOUNT DUE	\$6,350.77		

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

PCI NO.	RECEIPTS DRN NO.	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
		PCI NO.	DRN NO.				BASE	SURCHARGES	DISC			NET
	Usage Charge	16103	3144	03/00	A	COM	0.0142	0.0122		0.0264	15,624	\$412.47
	Usage Charge	16104	26645	03/00	A	COM	0.0142	0.0122		0.0264	33,480	\$883.87
	Usage Charge	16105	3158	03/00	A	COM	0.0142	0.0122		0.0264	31,496	\$831.49
	Usage Charge	16106	28456	03/00	A	COM	0.0142	0.0122		0.0264	65,100	\$1,718.64
	Usage Charge	16107	3161	03/00	A	COM	0.0142	0.0122		0.0264	8,587	\$226.70
	Usage Charge	16108	3163	03/00	A	COM	0.0142	0.0122		0.0264	2,480	\$65.17
	Usage Charge	16109	3165	03/00	A	COM	0.0142	0.0122		0.0264	17,515	\$462.40
	Usage Charge	16116	3262	03/00	A	COM	0.0142	0.0122		0.0264	22,599	\$596.61
	Usage Charge	16117	3261	03/00	A	COM	0.0142	0.0122		0.0264	16,399	\$432.92
	Usage Charge	16118	3277	03/00	A	COM	0.0142	0.0122		0.0264	27,280	\$720.19
TOTAL FOR CONTRACT 3624 FOR MONTH OF 03/00.											240,560	\$6,350.77

GWS 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 35226 ***

REDACTED

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

DATE	04/07/00	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 #
ECL	04/07/00		
INVOICE NO.	35235		
TOTAL AMOUNT DUE	(\$425.62)		

CONTRACT	5002	SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER NO: 4064	PLEASE CONTACT HEIDI MASSIN AT (713)852-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
		TYPE: DELIVERY POINT OPERATOR ACCOUNT	DUNS NO: 006924427	

FDI NO.	RECEIPTS DRN No.	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
		FDI NO.	DRN No.				BASE	SURCHARGES	GTSC			NET
				03/00	A	COM	0.0312	0.0122		0.0434	(9.807)	(\$425.62)
TOTAL FOR CONTRACT 5002 FOR MONTH OF 03/00.											(9.807)	(\$425.62)

No notice

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 35235 ***

REDACTED

I N V O I C E
 FLORIDA GAS TRANSMISSION COMPANY
 An ENROR/El Paso Energy Affiliate

DATE	04/10/00
DUE	04/20/00
INVOICE NO	35193
TOTAL AMOUNT DUE	\$17,747.79

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: SCHNEIDERMANN, MARC
 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, N.A. TX
 Account #
 ABA # 111000012

CONTRACT: SHIPPER: CUSTOMER NO: 4084 PLEASE CONTACT JAMES CRAMER
 TYPE: CASH IN/CASH OUT QUNS NO: 006924427 AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE
 DR CODE LIST

PCI NO.	RECEIPTS DRN No.	DELIVERIES PCI NO. DRN No.	PROD MONTH	TC	RC	RATES			VOLUMES DTH GRY	AMOUNT
						BASE	SURCHARGES	DTSC		
	CIC - Net Receipt Imbalance		02/00		HRI	2.7100			3	\$8.13
	CIC - Net No Notice Imbalance		02/00		HRI	2.7100			6,546	\$17,739.66
			TOTAL FOR MONTH OF 02/00.						6,549	\$17,747.79

*** END OF INVOICE 35193 ***

16

REDACTED



Mobil

REDACTED

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

Invoice No: SR00030481
 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 # [REDACTED]

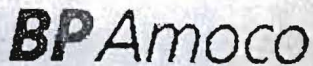
Invoice Date: April 10, 2000
 Payment Terms: Due April 25, 2000
 unless otherwise provided in effective contract

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

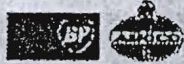
Invoice for Natural Gas for Nom deliveries.

Prod Date	Transport Contract	Sales Point	Description	MMBTU Volume	Price	Amount Due
FLORIDA GAS TRANSMISSION COMPANY:						
3/00	5430 - ZONE 1	6489	Pooling\Zone 1 CS #7	173,600	2.6000	451,360.00
3/00	B2B1500	716	Pooling\Zone 3 CS #11	43,400	2.5700	111,538.00
* Invoice Totals				217,000		\$562,898.00

- * 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) 260-8585 or mail to the address shown on the letterhead.
- * Please refer to this invoice with your payment.
- * Any questions about this invoice, please contact Sheila Moore at telephone (713) 975-4229.



Natural Gas Sales Invoice



BP Amoco Gas and Power - North America
Amoco Energy Trading Corporation
Tax ID No. 36-3421804

Invoice Number 506979
Invoice Date 04/04/2000
Contract 157115
Delivery Month 03/2000
Due Date 04/25/2000

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 NC
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 Amoco's invoice number on all remittances. *****

Natural gas delivered during 03/00. Calculations are based on nominated quantities.

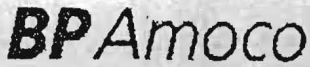
Deliver Point Description	Amoco ID#	Quantity MMBTU	Price \$/MMBTU	Amount Due (\$)
FGT ZONE 1 POOL (STA 7)	048630	41,800	2.59250	108,366.50
FGT STATION 8 POOL POINT	059380	43,400	2.63250	114,250.50
FGT FAIRWAY FLD	070036	86,800	2.58250	224,161.00
Total Amount Due				448,778.00

REDACTED

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

For Amoco use only: 141876

Invoice Page 1 of 1



Natural Gas Sales Invoice



BP Amoco Gas and Power - North America
Amoco Energy Trading Corporation
Tax ID No. 36-3421804

Invoice Number 507251
Invoice Date 04/04/2000
Contract 196781
Delivery Month 03/2000
Due Date 04/25/2000

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

Remit Wire To:
AMOCO ENERGY TRADING CORPORATION
WIRE TRANSFER ACCT CHASE MANHATTAN
BANK, NY - ACCT NO
ABA# 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. *****

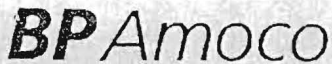
Natural gas delivered during 03/00. Calculations are based on nominated quantities.

Deliver Point Description	Amoco ID#	Quantity MMBTU	Price \$/MMBTU	Amount Due (\$)
FGT STATION 8 POOL POINT	059380	45,000	2.59250	116,662.50
Total Amount Due				116,662.50

REDACTED

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

For Amoco use only: 141876



BP Amoco Gas and Power - North America
 Amoco Energy Trading Corporation
 Tax ID No. 36-3421804

Natural Gas Sales Invoice

Invoice Number 507276
 Invoice Date 04/04/2000
 Contract 197297
 Delivery Month 03/2000
 Due Date 04/14/2000

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

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

Natural gas delivered during 03/00. Calculations are based on nominated quantities.

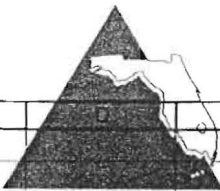
Deliver Point Description	Amoco ID#	Quantity MMBTU	Price \$/MMBTU	Amount Due (\$)
GT STATION 8 POOL POINT	059380	13,500	2.78060	37,538.10 37,537.50
			Total Amount Due	37,538.10 37,537.50 ✓

REDACTED

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

For Amoco use only: 141876

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**Florida
Public
Utilities
Company**

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10					Date:	March 14, 2000	
11					Due Date:	March 24, 2000	
12							
13	Florida Power & Light						
14	Attention: Mr. Art Morris						
15	Post Office Box 88825						
16	North Palm Beach, Florida 33408						
17							
18	INVOICE NUMBER			12112859GS81			
19							
20							
21		<u>Description</u>		<u>Basis</u>	<u>Units</u>	<u>Price</u>	<u>Amount</u>
22							
23	January 2000 Imbalance Trading			MMBtu	44,679	\$2.8100	\$125,548.00
24							
25	Totals				44,679		\$125,548.00
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41	Mail Payment to:				Wire transfer payment to:		
42							
43	Florida Public Utilities Company				SunBank/South Florida, NA		
44	Attention: Christopher M. Snyder				501 East Los Olas Boulevard		
45	Post Office Box 3395				Ft. Lauderdale, Florida 33301		
46	West Palm Beach, Florida 33402-3395				ABA #067006076		
47					For the credit of Florida Public Utilities Company		
48					General Account No.		
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50	Please enclose one copy of this invoice with check payment						
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REDACTED