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**ORIGINAL**  
RECEIVED-FPSC

99 APR 16 PM 4:19

RECORDS AND  
REPORTING

April 16, 1999

**BY HAND DELIVERY**

Ms. Blanca Bayo, Director  
Division of Records and Reporting  
Room 110, Easley Building  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, Florida 32399-0850

Re: Docket No. 990003-GU

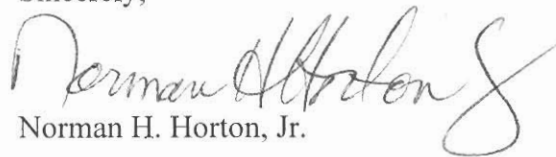
Dear Ms. Bayo:

Enclosed for filing on behalf of Florida Public Utilities Company in this docket are an original and 5 copies of Florida Public Utilities Company's Request for Specified Confidential Treatment and an envelope containing the confidential documents.

Please indicate receipt of this document by stamping the enclosed extra copy of this letter.

Thank you for your assistance in this matter.

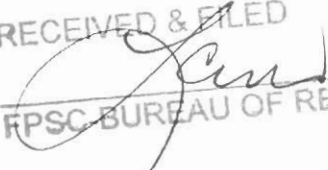
Sincerely,

  
Norman H. Horton, Jr.

NHH:amb  
Enclosures

cc: Mr. George Bachman  
Parties of Record

AFA \_\_\_\_\_  
APP \_\_\_\_\_  
CAF \_\_\_\_\_  
CMU \_\_\_\_\_  
CTR \_\_\_\_\_  
EAG \_\_\_\_\_  
LEG \_\_\_\_\_  
MAS \_\_\_\_\_  
OPC \_\_\_\_\_  
RRR \_\_\_\_\_  
SEC \_\_\_\_\_  
WAW \_\_\_\_\_  
OTH \_\_\_\_\_

RECEIVED & FILED  
  
FPSC BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

04879 APR 16 99

FPSC-RECORDS/REPORTING

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In Re: Purchased Gas Adjustment (PGA) )  
True-Up )  
\_\_\_\_\_ )

Docket No. 990003-GU  
Filed: April 16, 1999

**FLORIDA PUBLIC UTILITIES COMPANY'S REQUEST  
FOR SPECIFIED CONFIDENTIAL TREATMENT**

Florida Public Utilities Company ("FPU"), pursuant to section 366.093, Florida Statutes, and Rule 25-22.006(4), Florida Administrative Code, submits this Request for Specified Confidential Treatment of portions of its purchased gas adjustment ("PGA") for the month of March 1999. In support thereof, FPU states:

1. FPU's PGA filing for the month of March 1999 consists of (a) Schedules A-1, A-1/R, A-1/Flexdown, A-1 Supporting Detail, Schedule A-1 Supporting Detail Supplement, A-2, A-3, A-4, A-5 and A-6 for the period of January 1999 through December 1999; and (b) purchased gas invoices for the month of March, 1999.

2. FPU requests that certain information in its PGA filing for the month of March 1999 be classified as "proprietary confidential business information" within the meaning of section 366.093, Florida Statutes. The specific information is in Schedule A-1 Supporting Detail Supplement, Schedule A-3, Schedule A-4, and gas invoices from suppliers other than Enron and the Florida Gas Transmission Company. The information and material at issue are intended to be and are treated by FPU as proprietary and confidential. The Commission previously has determined that this information is entitled to the protection of Section 366.093(3), Florida Statutes. See, e.g., Order No. PSC-96-0532-CFO-GU, issued April 15, 1996. Attached hereto as Exhibit "A" is a detailed explanation of the information and material for which confidential treatment are requested and

DOCUMENT NUMBER-DATE

**04879 APR 16 8**

FPSC-RECORDS/REPORTING

justification for the requested confidential treatment of the highlighted portions of FPU's March, 1999 PGA filing.


3. An unedited version of FPU's PGA filing for the month of March, 1999 has been submitted to the division of Records and Reporting on this date under a separate cover with the information asserted to be confidential highlighted. An edited version of the documents on which the information asserted to be confidential has been redacted is enclosed herewith.

4. FPU requests that the information for which it seeks confidential classification remain confidential for a period of at least 18 months as provided in Section 366.093(4), Florida Statutes. The time period requested is necessary to allow FPU to negotiate future gas purchase contracts on favorable terms.

WHEREFORE, for the foregoing reasons, FPU respectfully requests that its Request for Confidential Classification be granted.

Dated this 16th day of April, 1999.

MESSER, CAPARELLO & SELF, P.A.  
215 S. Monroe Street, Suite 701  
Post Office Box 1876  
Tallahassee, FL 32302-1876  
(850) 222-0720

  
NORMAN H. HORTON, JR., ESQ.  
FLOYD R. SELF, ESQ.

Attorneys for Florida Public Utilities Company

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that true and correct copies of Florida Public Utilities Company's Request for Specified Confidential Treatment in Docket No. 990003-GU have been served by hand delivery (\*) and/or U. S. Mail this 16th day of April, 1999 upon the following:

Cochran Keating, Esq.\*  
Division of Legal Services  
Florida Public Service Commission  
2540 Shumard Oak Blvd., Room 370  
Tallahassee, FL 32399-0850

Lee L. Willis, Esq.  
James D. Beasley, Esq.  
Ausley & McMullen  
Post Office Box 391  
Tallahassee, FL 32302

Mr. Russell D. Chapman  
Administrator, Support Services  
Tampa Electric Co.  
P.O. Box 111  
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Tallahassee, FL 32301

John Roger Howe  
Deputy Public Counsel  
Office of the Public Counsel  
111 West Madison St., Rm 812  
Tallahassee, FL 32399-1400

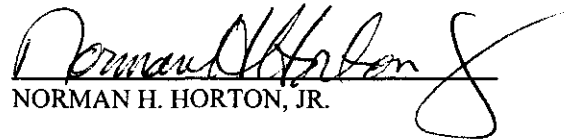
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& Cowdery  
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& Kelly  
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Tampa, FL 33601

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McWhirter, Reeves, McGlothlin,  
Davidson, Rief & Bakas, P.A.  
Post Office Box 3350  
Tampa, FL 33601-3350

Mr. Robert Cooper  
U.S. Gypsum Company  
P.O. Box 806278  
Chicago, IL 60680-4124

Mr. John T. English  
President  
Florida Public Utilities Company  
P.O. Box 3395  
West Palm Beach, FL 33402-3395

  
NORMAN H. HORTON, JR.

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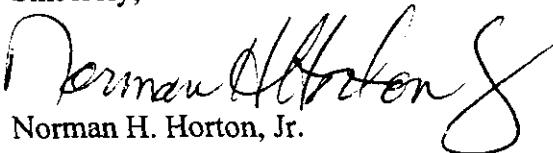
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justification for the requested confidential treatment of the highlighted portions of FPU's March, 1999 PGA filing.

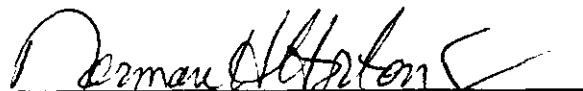
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NORMAN H. HORTON, JR.



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<br>INVOICE, CREDIT, CHECK,<br>OR IDENTIFYING NUMBER<br>INVOICE AMOUNT<br>CLASSIFICATION BREAKDOWN   | (1,3)<br>(1,3)<br>(1,3)<br>(1,3)                |
| A-3                   | 6A             | 1-16         | PURCHASED FROM,<br>SYSTEM SUPPLY, END USE,<br>TOTAL PURCHASED<br>COMMODITY COST/THIRD PARTY<br>OTHER CHARGE ACA/GRI/FUEL,<br>TOTAL CENTS PER THERM | (1)<br>(1)<br>(1)<br>(1)<br>(1,2)<br>(1)        |
| A-4                   | 7              | 1-29         | PRODUCER NAME,<br>RECEIPT POINT,<br>GROSS AMOUNT,<br>NET AMOUNT, MONTHLY GROSS,<br>MONTHLY NET,<br>WELLHEAD PRICE,<br>CITYGATE PRICE               | (1)<br>(1)<br>(1)<br>(1)<br>(1)<br>(1)<br>(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.

**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 |                   |                   |              |  |
|--|----------------|-------------------|-------------------|--------------|----------------|-------------------|-------------------|--------------|--|
|  | MARCH 1999     |                   | MARCH 1999        |              | MARCH 1999     |                   | MARCH 1999        |              |  |
|  | ACTUAL         | ORIGINAL ESTIMATE | DIFFERENCE AMOUNT | DIFFERENCE % | ACTUAL         | ORIGINAL ESTIMATE | DIFFERENCE AMOUNT | DIFFERENCE % |  |
| <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) (17/15)                | 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**

| COST OF GAS PURCHASED                          | CURRENT MONTH: |                  | MARCH 1999 |         | PERIOD TO DATE |                  |             |         |
|--|----------------|------------------|------------|---------|----------------|------------------|-------------|---------|
|  | ACTUAL         | REVISED ESTIMATE | DIFFERENCE |         | ACTUAL         | REVISED ESTIMATE | DIFFERENCE  |         |
|  |                |                  | AMOUNT     | %       |                |                  | AMOUNT      | %       |
| 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: |                      |            |          | MARCH 1999 |                      |             |          | PERIOD TO DATE |  |  |  |
|--|----------------|----------------------|------------|----------|------------|----------------------|-------------|----------|----------------|--|--|--|
|  | ACTUAL         | FLEXDOWN<br>ESTIMATE | DIFFERENCE |          | ACTUAL     | FLEXDOWN<br>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: JANUARY 1999 THROUGH DECEMBER 1999**  
**CURRENT MONTH: MARCH 1999**

| <b>COMMODITY (Pipeline)</b>                          | <b>THERMS</b> | <b>INVOICE AMOUNT</b> | <b>COST PER THERM (\$ PER THERM)</b> |
|--|---------------|-----------------------|--------------------------------------|
| 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            |        |   | 15                 |                     | 0.00                     | 0.00              | 0.00          |                   | 0.00              | 0.00        |
| 7            |        |   | 16                 |                     | 0.00                     | 0.00              | 0.00          |                   | 0.00              | 0.00        |
| 8            |        |   | 17                 |                     | 0.00                     | 0.00              | 0.00          |                   | 0.00              | 0.00        |
| 9            |        |   | 18                 |                     | 0.00                     | 0.00              | 0.00          |                   | 0.00              | 0.00        |
| 10           |        |   |                    |                     |                          |                   |               |                   |                   |             |
| 11           |        |   |                    |                     |                          |                   |               |                   |                   |             |
| 12           |        |   |                    |                     |                          |                   |               |                   |                   |             |
| 13           |        |   |                    |                     |                          |                   |               |                   |                   |             |
| 14           |        |   |                    |                     |                          |                   |               |                   |                   |             |
| 15           |        |   |                    |                     |                          |                   |               |                   |                   |             |
| 16           |        |   |                    |                     |                          |                   |               |                   |                   |             |
| 17           |        |   |                    |                     |                          |                   |               |                   |                   |             |
| 18           |        |   |                    |                     |                          |                   |               |                   |                   |             |
| 19           |        |   |                    |                     |                          |                   |               |                   |                   |             |
| 20           |        |   |                    |                     |                          |                   |               |                   |                   |             |
| 21           |        |   |                    |                     |                          |                   |               |                   |                   |             |
| 22           |        |   |                    |                     |                          |                   |               |                   |                   |             |
| 23           |        |   |                    |                     |                          |                   |               |                   |                   |             |
| 24           |        |   |                    |                     |                          |                   |               |                   |                   |             |
| 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 (3) | DIFFERENCE  |          |  |
|  |                           |           | AMOUNT     | %        |                |              | AMOUNT      | %        |  |
| <b>TRUE-UP CALCULATION</b>                                     |                           |           |            |          |                |              |             |          |  |
| 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    |  |
| <b>INTEREST PROVISION</b>                                      |                           |           |            |          |                |              |             |          |  |
| 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%                    | 0.000%    | ...        | ...      |                |              |             |          |  |
| 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.



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 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A      | N/A         |                            |                       |
| 2            | JAN 99 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A      | N/A         |                            |                       |
| 3            | JAN 99 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A      | N/A         |                            |                       |
| 4            | JAN 99 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A      | N/A         |                            |                       |
| 5            | JAN 99 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A      | N/A         |                            |                       |
| 6            | FEB 99 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A      | N/A         |                            |                       |
| 7            | FEB 99 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A      | N/A         |                            |                       |
| 8            | FEB 99 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A      | N/A         |                            |                       |
| 9            | FEB 99 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A      | N/A         |                            |                       |
| 10           | FEB 99 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A      | N/A         |                            |                       |
| 11           | FEB 99 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A      | N/A         |                            |                       |
| 12           | FEB 99 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A      | N/A         |                            |                       |
| 13           | MAR 99 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A      | N/A         |                            |                       |
| 14           | MAR 99 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A      | N/A         |                            |                       |
| 15           | MAR 99 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A      | N/A         |                            |                       |
| 16           | MAR 99 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A      | N/A         |                            |                       |
| <b>TOTAL</b> |        |                |               |          | 13,738,760    | 573,500 | 14,312,260      | 2,534,689.00   | 0        | 0           | 0                          | 17.71                 |



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  |        |        |        |        |        |        |        |        |        |        |        |        |
| $\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$ | 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  |        |        |        |        |        |        |        |        |        |        |        |        |
| $\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$ | 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     |
| DUE              | 04/30/99     |
| INVOICE NO.      | 28743        |
| TOTAL AMOUNT DUE | \$322,860.06 |

**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 # [REDACTED]  
 ABA # [REDACTED]

REDACTED

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 |  | DELIVERIES |         | PROD MONTH | TC | RC  | RATES  |            |      |     | VOLUMES<br>DTH DRY | AMOUNT       |              |
|---|----------|--|------------|---------|------------|----|-----|--------|------------|------|-----|--------------------|--------------|--------------|
|   | DRN No.  |  | POI NO.    | DRN No. |            |    |     | BASE   | SURCHARGES | DJSC | 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  | HRR | 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/SORAT Affiliate

DATE 04/10/99  
 DUE 04/20/99  
 TRVUCE NO. 26991  
 TOTAL AMOUNT DUE \$9,387.05

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  
 Account # [REDACTED]  
 ABA [REDACTED]

REDACTED

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

| POI NO.                                     | RECEIPTS |         | DELIVERIES |         | PRDO MONTH | TC | RC  | RATES  |            |      | VOLUMES<br>DTH DRY | AMOUNT     |            |
|---|----------|---------|------------|---------|------------|----|-----|--------|------------|------|--------------------|------------|------------|
|   | DRN No.  | DRN No. | POI NO.    | DRN No. |            |    |     | BASE   | SURCHARGES | DISC |                    |            | NET        |
| Usage Charge                                |          |         | 16103      | 3154    | 03/99      | A  | COM | 0.0312 | {0.0021}   |      | 0.0291             | 17,976     | \$523.10   |
| 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) |
|--------|------------|-----------------|
|        |            |                 |

12

**INVOICE**  
**FLORIDA GAS TRANSMISSION COMPANY**  
 An ENRON/SORAT Affiliate

|                  |            |
|------------------|------------|
| DATE             | 04/10/99   |
| DUE              | 04/20/99   |
| INVOICE NO.      | 28981      |
| TOTAL AMOUNT DUE | \$2,176.95 |

**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  
 Account # [REDACTED]  
 ABA # [REDACTED]

**REDACTED**

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<br>DRN No. | DELIVERIES |         | PROD<br>MONTH | TC | RC  | RATES  |            |      |        | VOLUMES<br>DTH ORY | AMOUNT     |
|---|---------------------|------------|---------|---------------|----|-----|--------|------------|------|--------|--------------------|------------|
|   |                     | POI NO.    | DRN No. |               |    |     | BASE   | SURCHARGES | DTSC | NET    |                    |            |
|   | 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 | 12,028             | \$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 \*\*\*

13



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

|                  |          |
|------------------|----------|
| DATE             | 04/10/99 |
| DUE              | 04/20/99 |
| INVOICE NO.      | 28990    |
| TOTAL AMOUNT DUE | \$6.40   |

**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  
 Account # [REDACTED]  
 ABA # [REDACTED]

REDACTED

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

| POI NO.  | RECEIPTS |  | DELIVERIES |         | PROO 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 |
| <b>TOTAL FOR CONTRACT 5002 FOR MONTH OF 03/99.</b> |          |  |            |         |            |    |     |        |            |      |        | 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) |
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\*\*\* END OF INVOICE 28990 \*\*\*

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