

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

020003 - GV

| COST OF GAS PURCHASED | CURRENT MONTH: | | | | DECEMBER 1999 | | | | PERIOD TO DATE | | | |
|--|----------------|-------------------|-------------|---------|---------------|-------------------|-------------|---------|----------------|--|--|--|
| | ACTUAL | ORIGINAL ESTIMATE | DIFFERENCE | | ACTUAL | ORIGINAL ESTIMATE | DIFFERENCE | | | | | |
| | | | AMOUNT | % | | | AMOUNT | % | | | | |
| 1 COMMODITY (Pipeline) | 15,768 | 7,829 | 7,939 | 101.41 | 119,023 | 85,806 | 33,217 | 38.71 | | | | |
| 2 NO NOTICE SERVICE | 7,865 | 7,865 | 0 | 0.00 | 53,662 | 53,662 | 0 | 0.00 | | | | |
| 3 SWING SERVICE | 0 | 0 | 0 | 0.00 | 7,762 | 0 | 7,762 | 0.00 | | | | |
| 4 COMMODITY (Other) | 1,053,042 | 2,295,249 | (1,242,207) | (54.12) | 9,825,925 | 17,202,142 | (7,376,217) | (42.88) | | | | |
| 5 DEMAND | 530,163 | 582,271 | (52,108) | (8.95) | 4,537,768 | 4,717,204 | (179,436) | (3.80) | | | | |
| 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) | 1,606,838 | 2,893,214 | (1,286,376) | (44.46) | 14,544,140 | 22,058,814 | (7,514,674) | (34.07) | | | | |
| 12 NET UNBILLED | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 | | | | |
| 13 COMPANY USE | 1,547 | 4,981 | (3,434) | (68.94) | 28,073 | 38,791 | (10,718) | (27.63) | | | | |
| 14 TOTAL THERM SALES | 1,367,086 | 1,328,561 | 38,525 | 2.90 | 14,448,159 | 14,303,056 | 145,103 | 1.01 | | | | |
| THERMS PURCHASED | | | | | | | | | | | | |
| 15 COMMODITY (Pipeline) | 4,600,690 | 4,385,180 | 215,510 | 4.91 | 44,949,020 | 43,345,600 | 1,603,420 | 3.70 | | | | |
| 16 NO NOTICE SERVICE | 1,333,000 | 1,333,000 | 0 | 0.00 | 9,095,000 | 9,095,000 | 0 | 0.00 | | | | |
| 17 SWING SERVICE | 0 | 0 | 0 | 0.00 | 13,210 | 0 | 13,210 | 0.00 | | | | |
| 18 COMMODITY (Other) | 4,578,240 | 4,385,180 | 193,060 | 4.40 | 43,563,940 | 43,339,940 | 224,000 | 0.52 | | | | |
| 19 DEMAND | 7,061,800 | 8,611,800 | (1,550,000) | (18.00) | 75,195,270 | 67,722,270 | 7,473,000 | 11.03 | | | | |
| 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) | 4,578,240 | 4,385,180 | 193,060 | 4.40 | 43,577,150 | 43,339,940 | 237,210 | 0.55 | | | | |
| 25 NET UNBILLED | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 | | | | |
| 26 COMPANY USE | 5,182 | 7,890 | (2,708) | (34.32) | 83,484 | 77,990 | 5,494 | 7.04 | | | | |
| 27 TOTAL THERM SALES (24-26 Estimated Only) | 6,517,651 | 4,377,290 | 2,140,361 | 48.90 | 74,184,875 | 43,261,950 | 30,922,925 | 71.48 | | | | |
| CENTS PER THERM | | | | | | | | | | | | |
| 28 COMMODITY (Pipeline) (1/15) | 0.343 | 0.179 | 0.164 | 91.62 | 0.265 | 0.198 | 0.067 | 33.84 | | | | |
| 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 | 58.759 | 0.000 | 58.759 | 0.00 | | | | |
| 31 COMMODITY (Other) (4/18) | 23.001 | 52.341 | (29.340) | (56.06) | 22.555 | 39.691 | (17.136) | (43.17) | | | | |
| 32 DEMAND (5/19) | 7.507 | 6.761 | 0.746 | 11.03 | 6.035 | 6.966 | (0.931) | (13.36) | | | | |
| 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) | 35.097 | 65.977 | (30.880) | (46.80) | 33.376 | 50.897 | (17.521) | (34.42) | | | | |
| 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) | 29.853 | 63.131 | (33.278) | (52.71) | 33.627 | 49.738 | (16.111) | (32.39) | | | | |
| 40 TOTAL COST OF THERM SOLD (11/27) | 24.654 | 66.096 | (41.442) | (62.70) | 19.605 | 50.989 | (31.384) | (61.55) | | | | |
| 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) | 24.039 | 65.481 | (41.442) | (63.29) | 18.990 | 50.374 | (31.384) | (62.30) | | | | |
| 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) | 24.15992 | 65.81037 | (41.650) | (63.29) | 19.08552 | 50.62738 | (31.542) | (62.30) | | | | |
| 45 PGA FACTOR ROUNDED TO NEAREST .001 | 24.160 | 65.810 | (41.650) | (63.29) | 19.086 | 50.627 | (31.541) | (62.30) | | | | |

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FPSC-RECORDS/REPORTING

**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: | | | | DECEMBER 1999 | | PERIOD TO DATE | | | |
|--|----------------|------------------|-------------|---------|---------------|------------------|----------------|---------|--|--|
| | ACTUAL | REVISED ESTIMATE | DIFFERENCE | | ACTUAL | REVISED ESTIMATE | DIFFERENCE | | | |
| | | | AMOUNT | % | | | AMOUNT | % | | |
| 1 COMMODITY (Pipeline) | 15,768 | 7,829 | 7,939 | 101.41 | 119,023 | 95,945 | 23,078 | 24.05 | | |
| 2 NO NOTICE SERVICE | 7,865 | 7,865 | 0 | 0.00 | 53,662 | 53,662 | 0 | 0.00 | | |
| 3 SWING SERVICE | 0 | 0 | 0 | 0.00 | 7,762 | 7,762 | 0 | 0.00 | | |
| 4 COMMODITY (Other) | 1,053,042 | 2,295,249 | (1,242,207) | (54.12) | 9,825,925 | 12,234,541 | (2,408,616) | (19.69) | | |
| 5 DEMAND | 530,163 | 582,271 | (52,108) | (8.95) | 4,537,768 | 4,638,323 | (100,555) | (2.17) | | |
| 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) | 1,606,838 | 2,893,214 | (1,286,376) | (44.46) | 14,544,140 | 17,030,233 | (2,486,093) | (14.60) | | |
| 12 NET UNBILLED | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 | | |
| 13 COMPANY USE | 1,547 | 4,981 | (3,434) | (68.94) | 28,073 | 30,513 | (2,440) | (8.00) | | |
| 14 TOTAL THERM SALES | 1,367,086 | 1,328,561 | 38,525 | 2.90 | 14,448,159 | 14,462,870 | (14,711) | (0.10) | | |
| THERMS PURCHASED | | | | | | | | | | |
| 15 COMMODITY (Pipeline) | 4,600,690 | 4,385,180 | 215,510 | 4.91 | 44,949,020 | 44,118,560 | 830,460 | 1.88 | | |
| 16 NO NOTICE SERVICE | 1,333,000 | 1,333,000 | 0 | 0.00 | 9,095,000 | 9,095,000 | 0 | 0.00 | | |
| 17 SWING SERVICE | 0 | 0 | 0 | 0.00 | 13,210 | 13,210 | 0 | 0.00 | | |
| 18 COMMODITY (Other) | 4,578,240 | 4,385,180 | 193,060 | 4.40 | 43,563,940 | 42,958,100 | 605,840 | 1.41 | | |
| 19 DEMAND | 7,061,800 | 8,611,800 | (1,550,000) | (18.00) | 75,195,270 | 75,695,270 | (500,000) | (0.66) | | |
| 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) | 4,578,240 | 4,385,180 | 193,060 | 4.40 | 43,577,150 | 42,971,310 | 605,840 | 1.41 | | |
| 25 NET UNBILLED | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 | | |
| 26 COMPANY USE | 5,182 | 7,890 | (2,708) | (34.32) | 83,484 | 78,011 | 5,473 | 7.02 | | |
| 27 TOTAL THERM SALES (24-26 Estimated Only) | 6,517,651 | 4,377,290 | 2,140,361 | 48.90 | 74,184,875 | 62,657,081 | 11,527,794 | 18.40 | | |
| CENTS PER THERM | | | | | | | | | | |
| 28 COMMODITY (Pipeline) (1/15) | 0.343 | 0.179 | 0.164 | 91.62 | 0.265 | 0.217 | 0.048 | 22.12 | | |
| 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 | 58.759 | 58.759 | 0.000 | 0.00 | | |
| 31 COMMODITY (Other) (4/18) | 23.001 | 52.341 | (29.340) | (56.06) | 22.555 | 28.480 | (5.925) | (20.80) | | |
| 32 DEMAND (5/19) | 7.507 | 6.761 | 0.746 | 11.03 | 6.035 | 6.128 | (0.093) | (1.52) | | |
| 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) | 35.097 | 65.977 | (30.880) | (46.80) | 33.376 | 39.632 | (6.256) | (15.79) | | |
| 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) | 29.853 | 63.131 | (33.278) | (52.71) | 33.627 | 39.114 | (5.487) | (14.03) | | |
| 40 TOTAL COST OF THERM SOLD (11/27) | 24.654 | 66.096 | (41.442) | (62.70) | 19.605 | 27.180 | (7.575) | (27.87) | | |
| 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) | 24.039 | 65.481 | (41.442) | (63.29) | 18.990 | 26.565 | (7.575) | (28.51) | | |
| 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) | 24.15992 | 65.81037 | (41.650) | (63.29) | 19.08552 | 26.69862 | (7.613) | (28.51) | | |
| 45 PGA FACTOR ROUNDED TO NEAREST .001 | 24.160 | 65.810 | (41.650) | (63.29) | 19.086 | 26.699 | (7.613) | (28.51) | | |

**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: | | DECEMBER 1999 | | PERIOD TO DATE | | | |
|--|----------------|-------------------|---------------|----------|----------------|-------------------|-------------|----------|
| | ACTUAL | FLEXDOWN ESTIMATE | DIFFERENCE | | ACTUAL | FLEXDOWN ESTIMATE | DIFFERENCE | |
| | | | AMOUNT | % | | | AMOUNT | % |
| 1 COMMODITY (Pipeline) | 15,768 | 7,829 | 7,939 | 101.41 | 119,023 | 95,945 | 23,078 | 24.05 |
| 2 NO NOTICE SERVICE | 7,865 | 7,865 | 0 | 0.00 | 53,662 | 53,662 | 0 | 0.00 |
| 3 SWING SERVICE | 0 | 0 | 0 | 0.00 | 7,762 | 7,762 | 0 | 0.00 |
| 4 COMMODITY (Other) | 1,053,042 | 2,295,249 | (1,242,207) | (54.12) | 9,825,925 | 12,234,541 | (2,408,616) | (19.69) |
| 5 DEMAND | 530,163 | 582,271 | (52,108) | (8.95) | 4,537,768 | 4,638,323 | (100,555) | (2.17) |
| 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 | (1,559,672) | 1,559,672 | (100.00) | 0 | (3,040,550) | 3,040,550 | (100.00) |
| 11 TOTAL COST (1+2+3+4+5+6+10):(7+8+9) | 1,606,838 | 1,333,542 | 273,296 | 20.49 | 14,544,140 | 13,989,683 | 554,457 | 3.96 |
| 12 NET UNBILLED | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 |
| 13 COMPANY USE | 1,547 | 4,981 | (3,434) | (68.94) | 28,073 | 30,513 | (2,440) | (8.00) |
| 14 TOTAL THERM SALES | 1,367,086 | 1,328,561 | 38,525 | 2.90 | 14,448,159 | 14,462,870 | (14,711) | (0.10) |
| THERMS PURCHASED | | | | | | | | |
| 15 COMMODITY (Pipeline) | 4,600,690 | 4,385,180 | 215,510 | 4.91 | 44,949,020 | 44,118,560 | 830,460 | 1.88 |
| 16 NO NOTICE SERVICE | 1,333,000 | 1,333,000 | 0 | 0.00 | 9,095,000 | 9,095,000 | 0 | 0.00 |
| 17 SWING SERVICE | 0 | 0 | 0 | 0.00 | 13,210 | 13,210 | 0 | 0.00 |
| 18 COMMODITY (Other) | 4,578,240 | 4,385,180 | 193,060 | 4.40 | 43,563,940 | 42,958,100 | 605,840 | 1.41 |
| 19 DEMAND | 7,061,800 | 8,611,800 | (1,550,000) | (18.00) | 75,195,270 | 75,695,270 | (500,000) | (0.66) |
| 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) | 4,578,240 | 4,385,180 | 193,060 | 4.40 | 43,577,150 | 42,971,310 | 605,840 | 1.41 |
| 25 NET UNBILLED | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 |
| 26 COMPANY USE | 5,182 | 7,890 | (2,708) | (34.32) | 83,484 | 78,011 | 5,473 | 7.02 |
| 27 TOTAL THERM SALES (24-26 Estimated Only) | 6,517,651 | 4,377,290 | 2,140,361 | 48.90 | 74,184,875 | 62,657,081 | 11,527,794 | 18.40 |
| CENTS PER THERM | | | | | | | | |
| 28 COMMODITY (Pipeline) (1/15) | 0.343 | 0.179 | 0.164 | 91.62 | 0.265 | 0.217 | 0.048 | 22.12 |
| 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 | 58.759 | 58.759 | 0.000 | 0.00 |
| 31 COMMODITY (Other) (4/18) | 23.001 | 52.341 | (29.340) | (56.06) | 22.555 | 28.480 | (5.925) | (20.80) |
| 32 DEMAND (5/19) | 7.507 | 6.761 | 0.746 | 11.03 | 6.035 | 6.128 | (0.093) | (1.52) |
| 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) | 35.097 | 30.410 | 4.687 | 15.41 | 33.376 | 32.556 | 0.820 | 2.52 |
| 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) | 29.853 | 63.131 | (33.278) | (52.71) | 33.627 | 39.114 | (5.487) | (14.03) |
| 40 TOTAL COST OF THERM SOLD (11/27) | 24.654 | 30.465 | (5.811) | (19.07) | 19.605 | 22.327 | (2.722) | (12.19) |
| 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) | 24.039 | 29.850 | (5.811) | (19.47) | 18.990 | 21.712 | (2.722) | (12.54) |
| 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) | 24.15992 | 30.00015 | (5.840) | (19.47) | 19.08552 | 21.82121 | (2.736) | (12.54) |
| 45 PGA FACTOR ROUNDED TO NEAREST .001 | 24.160 | 30.000 | (5.840) | (19.47) | 19.086 | 21.821 | (2.735) | (12.53) |

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: DECEMBER 1999

| COMMODITY (Pipeline) | THERMS | INVOICE AMOUNT | COST PER THERM (¢ PER THERM) |
|--|---------------|-----------------------|---|
| 1 Commodity Pipeline - Scheduled FTS - System Supply | 4,579,720 | 15,676.68 | 0.342 |
| 2 No Notice Commodity Adjustment - System Supply | (156,530) | (684.04) | 0.437 |
| 3 Commodity Pipeline - Scheduled FTS - End Users | 0 | 0.00 | 0.000 |
| 4 Commodity Pipeline - Scheduled FTS - OSSS | 177,500 | 775.68 | 0.437 |
| 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) | 4,600,690 | 15,768.32 | 0.343 |
| 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 | 4,400,740 | 1,013,744.31 | 23.036 |
| 18 Commodity Other - Scheduled FTS - OSSS | 177,500 | 39,297.54 | 22.139 |
| 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) | 4,578,240 | 1,053,041.85 | 23.001 |
| DEMAND | | | |
| 25 Demand (Pipeline) Entitlement to System Supply | 6,884,300 | 528,671.58 | 7.679 |
| 26 Demand (Pipeline) Entitlement to End-Users | 0 | 0.00 | 0.000 |
| 27 Demand (Pipeline) Entitlement to OSSS | 177,500 | 1,491.00 | 0.840 |
| 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 | 7,061,800 | 530,162.58 | 7.507 |
| 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 1999 THROUGH DECEMBER 1999
CURRENT MONTH: DECEMBER 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 | 33461 | 10 & 11 | 282,753.50 | 0.00 | 7,864.70 | 0.00 | 0.00 | 274,888.80 | 0.00 |
| 2 | FGT | 33451 | 12 | 255,273.78 | 0.00 | 0.00 | 0.00 | 0.00 | 255,273.78 | 0.00 |
| 3 | FGT | 33706 | 13 | 9,706.42 | 9,706.42 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4 | FGT | 33696 | 14 | 6,745.94 | 6,745.94 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5 | FGT | 33705 | 15 | (684.04) | (684.04) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6 | DUKE | SR99120518 | 16 | 432,933.60 | 0.00 | 0.00 | 0.00 | 432,933.60 | 0.00 | 0.00 |
| 7 | DUKE | SR99120519 | 17 | 96,187.50 | 0.00 | 0.00 | 0.00 | 96,187.50 | 0.00 | 0.00 |
| 8 | AMOCO | 505828 | 18 | 433,778.25 | 0.00 | 0.00 | 0.00 | 433,778.25 | 0.00 | 0.00 |
| 9 | AMOCO | 506080 | 19 | 90,142.50 | 0.00 | 0.00 | 0.00 | 90,142.50 | 0.00 | 0.00 |
| 10 | | | | | | | | | | |
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| 24 | | | | | | | | | | |
| 25 | | | | | | | | | | |
| TOTAL | | | | 1,606,837.45 | 15,768.32 | 7,864.70 | 0.00 | 1,053,041.85 | 530,162.58 | 0.00 |

FOR THE PERIOD OF: JANUARY 1999 Through DECEMBER 1999

| | CURRENT MONTH: DECEMBER 1999 | | | | PERIOD TO DATE | | | | |
|--|------------------------------|-----------|-------------|----------|---|--------------|-------------|----------|--|
| | ACTUAL | ESTIMATE | DIFFERENCE | | ACTUAL | ESTIMATE (3) | DIFFERENCE | | |
| | | | AMOUNT | % | | | AMOUNT | % | |
| TRUE-UP CALCULATION | | | | | | | | | |
| 1 PURCHASED GAS COST (Sch. A-1 Line 4) | 1,053,042 | 2,295,249 | 1,242,207 | 54.12 | 9,825,925 | 12,234,541 | 2,408,616 | 19.69 | |
| 2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6) | 553,796 | (961,707) | (1,515,503) | 157.58 | 4,718,215 | 1,755,142 | (2,963,073) | (168.82) | |
| 3 TOTAL | 1,606,838 | 1,333,542 | (273,296) | (20.49) | 14,544,140 | 13,989,683 | (554,457) | (3.96) | |
| 4 FUEL REVENUES (NET OF REVENUE TAX) | 1,367,086 | 1,328,561 | (38,525) | (2.90) | 14,448,159 | 14,462,870 | 14,711 | 0.10 | |
| 5 TRUE-UP (COLLECTED) OR REFUNDED | 22,192 | 22,192 | 0 | 0.00 | 266,304 | 266,304 | 0 | 0.00 | |
| 6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5) | 1,389,278 | 1,350,753 | (38,525) | (2.85) | 14,714,463 | 14,729,174 | 14,711 | 0.10 | |
| 7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3) | (217,560) | 17,211 | 234,771 | 1,364.08 | 170,323 | 739,491 | 569,168 | 76.97 | |
| 8 INTEREST PROVISION-THIS PERIOD (21) (2) | 556 | 0 | (556) | 0.00 | 15,969 | 8,238 | (7,731) | 0.00 | |
| 9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1) | 239,497 | 566,719 | 327,222 | 57.74 | 80,313 | 80,313 | 0 | 0.00 | |
| 10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5) | (22,192) | (22,192) | 0 | 0.00 | (266,304) | (266,304) | 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) | 301 | 561,738 | 561,437 | 99.95 | 301 | 561,738 | 561,437 | 99.95 | |
| INTEREST PROVISION | | | | | | | | | |
| 12 BEGINNING TRUE-UP AND INTEREST PROVISION (9) | 239,497 | 566,719 | 327,222 | 57.74 | * 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) | (255) | 561,738 | 561,993 | 100.05 | | | | | |
| 14 TOTAL (12+13) | 239,242 | 1,128,457 | 889,215 | 78.80 | | | | | |
| 15 AVERAGE (50% OF 14) | 119,621 | 564,229 | 444,608 | 78.80 | | | | | |
| 16 INTEREST RATE - FIRST DAY OF MONTH | 5.5500% | 0.0000% | ... | ... | | | | | |
| 17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH | 5.6000% | 0.0000% | ... | ... | | | | | |
| 18 TOTAL (16+17) | 11.1500% | 0.0000% | ... | ... | | | | | |
| 19 AVERAGE (50% OF 18) | 5.5750% | 0.0000% | ... | ... | | | | | |
| 20 MONTHLY AVERAGE (19/12 Months) | 0.465% | 0.000% | ... | ... | | | | | |
| 21 INTEREST PROVISION (15x20) | 556 | 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.

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

JANUARY 1999 Through DECEMBER 1999
DECEMBER 1999

| LINE NO | DATE | PURCHASED FROM | PURCHASED FOR | SCH TYPE | SYSTEM SUPPLY | END USE | TOTAL PURCHASED | COMMODITY COST | | DEMAND COST | OTHER CHARGES ACA/GRI/FUEL | TOTAL CENTS PER THERM |
|--------------|--------|----------------|---------------|----------|-------------------|------------------|-------------------|---------------------|----------|-------------|----------------------------|-----------------------|
| | | | | | | | | THIRD PARTY | PIPELINE | | | |
| 1 | JAN 99 | DUKE | SYS SUPPLY | N/A | 1661000 | 113000 | 1774000 | 310694 | N/A | N/A | INCL IN COST | 17.5137542 |
| 2 | JAN 99 | AMOCO | SYS SUPPLY | N/A | 2174570 | | 2174570 | 390867 | N/A | N/A | INCL IN COST | 17.9744501 |
| 3 | JAN 99 | AMOCO | SYS SUPPLY | N/A | 399790 | | 399790 | 78378 | N/A | N/A | INCL IN COST | 19.6047925 |
| 4 | JAN 99 | DUKE | SYS SUPPLY | N/A | 630240 | | 630240 | 115821 | N/A | N/A | INCL IN COST | 18.3772848 |
| 5 | JAN 99 | FGT | SYS SUPPLY | N/A | N/A | | N/A | -14833 | N/A | N/A | INCL IN COST | N/A |
| 6 | FEB 99 | DUKE | SYS SUPPLY | N/A | 1717880 | 140000 | 1857880 | 348319 | N/A | N/A | INCL IN COST | 18.7481969 |
| 7 | FEB 99 | AMOCO | SYS SUPPLY | N/A | 1958940 | | 1958940 | 353260 | N/A | N/A | INCL IN COST | 18.033222 |
| 8 | FEB 99 | AMOCO | SYS SUPPLY | N/A | 360790 | | 360790 | 67067 | N/A | N/A | INCL IN COST | 18.5889298 |
| 9 | FEB 99 | DUKE | SYS SUPPLY | N/A | 321760 | | 321760 | 59425 | N/A | N/A | INCL IN COST | 18.4687345 |
| 10 | FEB 99 | DUKE | SYS SUPPLY | N/A | N/A | | N/A | 274 | N/A | N/A | INCL IN COST | N/A |
| 11 | FEB 99 | FGT | SYS SUPPLY | N/A | N/A | | N/A | 6404 | N/A | N/A | INCL IN COST | N/A |
| 12 | FEB 99 | FGT | SYS SUPPLY | N/A | N/A | | N/A | -568 | N/A | N/A | INCL IN COST | N/A |
| 13 | MAR 99 | DUKE | SYS SUPPLY | N/A | 1646790 | 320500 | 1967290 | 327639 | N/A | N/A | INCL IN COST | 16.6543316 |
| 14 | MAR 99 | AMOCO | SYS SUPPLY | N/A | 1965070 | | 1965070 | 325322 | N/A | N/A | INCL IN COST | 16.5552372 |
| 15 | MAR 99 | AMOCO | SYS SUPPLY | N/A | 804430 | | 804430 | 148285 | N/A | N/A | INCL IN COST | 18.4335492 |
| 16 | MAR 99 | DUKE | SYS SUPPLY | N/A | 97500 | | 97500 | 18335 | N/A | N/A | INCL IN COST | 18.8051282 |
| 17 | APR 99 | DUKE | SYS SUPPLY | N/A | 1625260 | 185250 | 1810510 | 348,936 | N/A | N/A | INCL IN COST | 19.2728016 |
| 18 | APR 99 | AMOCO | SYS SUPPLY | N/A | 1482310 | | 1482310 | 285,241 | N/A | N/A | INCL IN COST | 19.2430058 |
| 19 | APR 99 | AMOCO | SYS SUPPLY | N/A | 182450 | | 182450 | 37,567 | N/A | N/A | INCL IN COST | 20.5902987 |
| 20 | APR 99 | DUKE | SYS SUPPLY | N/A | 50700 | | 50700 | 10,826 | N/A | N/A | INCL IN COST | 21.3530572 |
| 21 | APR 99 | FGT | SYS SUPPLY | N/A | N/A | | N/A | 745 | N/A | N/A | INCL IN COST | N/A |
| 22 | MAY 99 | DUKE | SYS SUPPLY | N/A | 1299330 | 160,500 | 1459830 | 357430 | N/A | N/A | INCL IN COST | 24.4843578 |
| 23 | MAY 99 | AMOCO | SYS SUPPLY | N/A | 1498320 | | 1,498,320 | 358753 | N/A | N/A | INCL IN COST | 23.9436836 |
| 24 | MAY 99 | AMOCO | SYS SUPPLY | N/A | 262870 | | 262,870 | 61969 | N/A | N/A | INCL IN COST | 23.57401 |
| 25 | MAY 99 | FGT | SYS SUPPLY | N/A | N/A | | N/A | 2473 | N/A | N/A | INCL IN COST | N/A |
| 26 | JUN 99 | DUKE | SYS SUPPLY | N/A | 1,282,200 | 120,000 | 1,402,200 | 331200 | N/A | N/A | INCL IN COST | 23.6200257 |
| 27 | JUN 99 | AMOCO | SYS SUPPLY | N/A | 1,454,960 | | 1,454,960 | 333366 | N/A | N/A | INCL IN COST | 22.9123825 |
| 28 | JUN 99 | AMOCO | SYS SUPPLY | N/A | 67,900 | | 67,900 | 16252 | N/A | N/A | INCL IN COST | 23.9351988 |
| 29 | JUN 99 | AMOCO | SYS SUPPLY | N/A | N/A | | N/A | -2479 | N/A | N/A | INCL IN COST | N/A |
| 30 | JUL 99 | DUKE | SYS SUPPLY | N/A | 1,095,560 | 176,500 | 1,272,060 | 320280 | N/A | N/A | INCL IN COST | 25.1780576 |
| 31 | JUL 99 | AMOCO | SYS SUPPLY | N/A | 1,359,920 | | 1,359,920 | 316654 | N/A | N/A | INCL IN COST | 23.284752 |
| 32 | JUL 99 | AMOCO | SYS SUPPLY | N/A | 90,600 | | 90,600 | 21162 | N/A | N/A | INCL IN COST | 23.3576159 |
| 33 | JUL 99 | FGT | SYS SUPPLY | N/A | N/A | | N/A | 9780 | N/A | N/A | INCL IN COST | N/A |
| 34 | AUG 99 | DUKE | SYS SUPPLY | N/A | 1,079,840 | 194,420 | 1,274,260 | 327983 | N/A | N/A | INCL IN COST | 25.7390956 |
| 35 | AUG 99 | AMOCO | SYS SUPPLY | N/A | 1,170,990 | | 1,170,990 | 312721 | N/A | N/A | INCL IN COST | 26.7056935 |
| 36 | AUG 99 | AMOCO | SYS SUPPLY | N/A | 292,990 | | 292,990 | 87518 | N/A | N/A | INCL IN COST | 29.870644 |
| 37 | AUG 99 | FGT | SYS SUPPLY | N/A | N/A | | N/A | (12,825.00) | N/A | N/A | INCL IN COST | N/A |
| 38 | AUG 99 | CENT FL GAS | SYS SUPPLY | N/A | N/A | | N/A | (5,301.00) | N/A | N/A | INCL IN COST | N/A |
| 39 | AUG 99 | AMOCO CR. | SYS SUPPLY | N/A | N/A | | N/A | (14.00) | N/A | N/A | INCL IN COST | N/A |
| 40 | SEP 99 | DUKE | SYS SUPPLY | N/A | 977,010 | 178,250 | 1,155,260 | 357937 | N/A | N/A | INCL IN COST | 30.9832419 |
| 41 | SEP 99 | AMOCO | SYS SUPPLY | N/A | 1,191,950 | | 1,191,950 | 353895 | N/A | N/A | INCL IN COST | 29.6904233 |
| TOTAL | | | | | 30,203,920 | 1,588,420 | 31,792,340 | 6,747,198.00 | 0 | 0 | 0 | 21.22 |

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

JANUARY 1999 Through DECEMBER 1999
DECEMBER 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 | SEP 99 | AMOCO | SYS SUPPLY | N/A | 261900 | | 261,900 | 70,553 | N/A | N/A | INCL IN COST | 26.938908 |
| 2 | SEP 99 | AMOCO | SYS SUPPLY | N/A | 18640 | | 18,640 | 5,518 | N/A | N/A | INCL IN COST | 29.6030043 |
| 3 | SEP 99 | FGT | SYS SUPPLY | N/A | N/A | | N/A | (19,103) | N/A | N/A | INCL IN COST | N/A |
| 4 | OCT 99 | DUKE | SYS SUPPLY | N/A | 850150 | 234730 | 1084880 | 347,385 | N/A | N/A | INCL IN COST | 32.0205921 |
| 5 | OCT 99 | AMOCO | SYS SUPPLY | N/A | 1355810 | | 1355810 | 352,208 | N/A | N/A | INCL IN COST | 25.9776812 |
| 6 | OCT 99 | AMOCO | SYS SUPPLY | N/A | 471450 | | 471450 | 135,771 | N/A | N/A | INCL IN COST | 28.7986001 |
| 7 | OCT 99 | FGT | SYS SUPPLY | N/A | N/A | | N/A | (2,492) | N/A | N/A | INCL IN COST | N/A |
| 8 | OCT 99 | REEDY CREEK | SYS SUPPLY | N/A | N/A | | N/A | 10,034 | N/A | N/A | INCL IN COST | N/A |
| 9 | NOV 99 | DUKE | SYS SUPPLY | N/A | 1287940 | 178980 | 1466920 | 494,340 | N/A | N/A | INCL IN COST | 33.6991792 |
| 10 | NOV 99 | DUKE | SYS SUPPLY | N/A | 19460 | | 19460 | 5,675 | N/A | N/A | INCL IN COST | 29.1623844 |
| 11 | NOV 99 | AMOCO | SYS SUPPLY | N/A | 1605000 | | 1605000 | 495,082 | N/A | N/A | INCL IN COST | 30.8462305 |
| 12 | NOV 99 | AMOCO | SYS SUPPLY | N/A | 909300 | | 909300 | 213,642 | N/A | N/A | INCL IN COST | 23.4952161 |
| 13 | NOV 99 | FGU | SYS SUPPLY | N/A | N/A | | N/A | (3,683) | N/A | N/A | INCL IN COST | N/A |
| 14 | NOV 99 | NUI | SYS SUPPLY | N/A | N/A | | N/A | (30,266) | N/A | N/A | INCL IN COST | N/A |
| 15 | NOV 99 | INFINITE | SYS SUPPLY | N/A | N/A | | N/A | (34,377) | N/A | N/A | INCL IN COST | N/A |
| 16 | NOV 99 | FGT | SYS SUPPLY | N/A | N/A | | N/A | (14,602) | N/A | N/A | INCL IN COST | N/A |
| 17 | DEC 99 | DUKE | SYS SUPPLY | N/A | 1633420 | 177500 | 1,810,920 | 432,934.00 | N/A | N/A | INCL IN COST | 23.906854 |
| 18 | DEC 99 | DUKE | SYS SUPPLY | N/A | 403690 | | 403690 | 96,187.00 | N/A | N/A | INCL IN COST | 23.8269464 |
| 19 | DEC 99 | AMOCO | SYS SUPPLY | N/A | 1989110 | | 1989110 | 433,778.00 | N/A | N/A | INCL IN COST | 21.8076426 |
| 20 | DEC 99 | AMOCO | SYS SUPPLY | N/A | 374520 | | 374520 | 90,143.00 | N/A | N/A | INCL IN COST | 24.0689416 |
| | | | | | | | | | | | | 0 |
| TOTAL | | | | | 41,384,310 | 2,179,630 | 43,563,940 | 9,825,925.00 | 0 | 0 | 0 | 22.56 |

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

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

| | PRODUCER/ SUPPLIER | RECEIPT POINT | GROSS AMOUNT MMBtu/d | NET AMOUNT MMBtu/d | MONTHLY GROSS MMBtu | MONTHLY NET MMBtu | WELLHEAD PRICE | CITYGATE PRICE |
|-------------------------|-----------------------|------------------|----------------------------|--------------------------|---------------------------|-------------------------|-------------------|-------------------|
| 1 | DUKE | 718 | 97 | 94 | 3,000 | 2,918 | \$2,1450 | \$2,2053 |
| 2 | AMOCO | 6489 | 85 | 83 | 2,640 | 2,567 | \$2,1125 | \$2,1726 |
| 3 | DUKE | 8489 | 5,280 | 5,135 | 163,680 | 159,185 | \$2,1200 | \$2,1799 |
| 4 | AMOCO | 7995 | 175 | 168 | 5,280 | 5,184 | \$2,1125 | \$2,2251 |
| 5 | AMOCO | 7995 | 1,320 | 1,284 | 40,920 | 39,792 | \$2,1625 | \$2,2155 |
| 6 | DUKE | 7995 | 32 | 31 | 1,000 | 973 | \$2,1800 | \$2,2199 |
| 7 | DUKE | 7995 | 65 | 63 | 2,000 | 1,946 | \$2,1650 | \$2,2251 |
| 8 | DUKE | 7995 | 97 | 94 | 3,000 | 2,918 | \$2,1700 | \$2,2310 |
| 9 | AMOCO | 7995 | 31 | 31 | 1,000 | 973 | \$2,1750 | \$2,2354 |
| 10 | DUKE | 7995 | 97 | 94 | 3,000 | 2,919 | \$2,1750 | \$2,2354 |
| 11 | AMOCO | 7995 | 85 | 83 | 2,000 | 1,946 | \$2,1800 | \$2,2405 |
| 12 | DUKE | 7995 | 31 | 31 | 1,000 | 973 | \$2,1800 | \$2,2405 |
| 13 | AMOCO | 7995 | 65 | 63 | 2,000 | 1,946 | \$2,1850 | \$2,2458 |
| 14 | AMOCO | 7995 | 97 | 94 | 3,000 | 2,919 | \$2,1900 | \$2,2508 |
| 15 | AMOCO | 7995 | 31 | 31 | 1,000 | 973 | \$2,1950 | \$2,2559 |
| 16 | DUKE | 7995 | 32 | 31 | 1,000 | 973 | \$2,1950 | \$2,2559 |
| 17 | DUKE | 7995 | 65 | 63 | 2,000 | 1,946 | \$2,2200 | \$2,2816 |
| 18 | DUKE | 7995 | 32 | 31 | 1,000 | 973 | \$2,2250 | \$2,2867 |
| 19 | AMOCO | 7995 | 126 | 126 | 4,000 | 3,891 | \$2,2350 | \$2,2976 |
| 20 | AMOCO | 7995 | 31 | 31 | 1,000 | 973 | \$2,2400 | \$2,3022 |
| 21 | DUKE | 7995 | 65 | 63 | 2,000 | 1,946 | \$2,3100 | \$2,3753 |
| 22 | DUKE | 7995 | 65 | 63 | 2,000 | 1,946 | \$2,3200 | \$2,3858 |
| 23 | AMOCO | 7995 | 31 | 31 | 1,000 | 973 | \$2,3250 | \$2,3900 |
| 24 | AMOCO | 7995 | 113 | 111 | 4,000 | 3,877 | \$2,3300 | \$2,4005 |
| 25 | DUKE | 7995 | 65 | 63 | 2,000 | 1,946 | \$2,3350 | \$2,4010 |
| 26 | AMOCO | 7995 | 48 | 47 | 1,500 | 1,458 | \$2,3500 | \$2,4180 |
| 27 | DUKE | 7995 | 65 | 63 | 2,000 | 1,946 | \$2,3800 | \$2,4297 |
| 28 | AMOCO | 7995 | 48 | 47 | 1,500 | 1,459 | \$2,3750 | \$2,4377 |
| 29 | DUKE | 7995 | 403 | 392 | 12,500 | 12,158 | \$2,4350 | \$2,5036 |
| 30 | AMOCO | 7995 | 339 | 329 | 10,500 | 10,242 | \$2,4500 | \$2,5191 |
| 31 | DUKE | 7995 | 32 | 31 | 1,000 | 973 | \$2,4650 | \$2,5231 |
| 32 | AMOCO | 7995 | 32 | 31 | 1,000 | 973 | \$2,4700 | \$2,5385 |
| 33 | DUKE | 7995 | 32 | 31 | 1,000 | 973 | \$2,5350 | \$2,6053 |
| 34 | AMOCO | 7995 | 32 | 31 | 1,000 | 973 | \$2,5500 | \$2,6208 |
| 35 | DUKE | 7995 | 65 | 63 | 2,000 | 1,946 | \$2,5550 | \$2,6259 |
| 36 | AMOCO | 7995 | 65 | 63 | 2,000 | 1,946 | \$2,5700 | \$2,6413 |
| 37 | AMOCO | 25809 | 2,383 | 2,317 | 73,884 | 71,841 | \$2,1125 | \$2,1726 |
| 38 | AMOCO | 157738 | 2,640 | 2,567 | 81,840 | 79,677 | \$2,1125 | \$2,1726 |
| 39 | DUKE | 157739 | 1,320 | 1,284 | 40,920 | 39,804 | \$2,1000 | \$2,1589 |
| 40 | | | | | | | | |
| 41 | | | | | | | | |
| 42 | | | | | | | | |
| 43 | | | | | | | | |
| TOTAL | | | 15,781 | 15,343 | 489,164 | 475,721 | | |
| WEIGHTED AVERAGE | | | | | | | \$2.1527 | \$2.2136 |

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

FOR THE PERIOD OF: JANUARY 1999 Through DECEMBER 1999

| | | CURRENT MONTH: | | DECEMBER 1999 | | PERIOD TO DATE | | | |
|--|-----------|---|------------------|------------------|----------------|-------------------|-------------------|--------------------|----------------|
| | | ACTUAL | ESTIMATE | DIFFERENCE | | TOTAL THERM SALES | | DIFFERENCE | |
| | | | | AMOUNT | % | ACTUAL | ESTIMATE | AMOUNT | % |
| THERM SALES (FIRM) | | | | | | | | | |
| GENERAL SERVICE | (11 & 12) | 1,332,636 | 1,216,270 | (116,366) | (9.57) | 11,083,867 | 10,178,300 | (905,567) | (8.90) |
| OUTDOOR LIGHTING | (21) | 50 | 170 | 120 | 70.59 | 815 | 1,990 | 1,175 | 59.05 |
| RESIDENTIAL | (31 & 32) | 1,227,474 | 1,068,750 | (158,724) | (14.85) | 9,559,798 | 9,438,170 | (121,628) | (1.29) |
| LARGE VOLUME | (51) | 1,807,987 | 1,891,120 | 83,133 | 4.40 | 20,479,200 | 21,427,650 | 948,450 | 4.43 |
| FIRM TRANSPORT | (91) | 318,144 | 87,550 | (230,594) | (263.39) | 2,087,597 | 564,100 | (1,523,497) | (270.08) |
| TOTAL FIRM | | 4,686,291 | 4,263,860 | (422,431) | (9.91) | 43,211,277 | 41,610,210 | (1,601,067) | (3.85) |
| THERM SALES (INTERRUPTIBLE) | | | | | | | | | |
| INTERRUPTIBLE | (61) | 112,867 | 200,980 | 88,113 | 43.84 | 1,853,434 | 2,221,500 | 368,066 | 16.57 |
| INTERRUPTIBLE TRANSPORT | (92) | 367,852 | 257,920 | (109,932) | (42.62) | 3,129,904 | 2,866,390 | (263,514) | (9.19) |
| LARGE VOLUME INTERRUPTIBLE | (93) | 1,189,535 | 888,470 | (301,065) | (33.89) | 23,926,193 | 19,744,630 | (4,181,563) | (21.18) |
| OFF SYSTEM SALES SERVICE | (95) | 177,500 | 0 | (177,500) | 0.00 | 2,179,630 | 0 | (2,179,630) | 0.00 |
| TOTAL INTERRUPTIBLE | | 1,847,754 | 1,347,370 | (500,384) | (37.14) | 31,089,161 | 24,832,520 | (6,256,641) | (25.20) |
| TOTAL THERM SALES | | 6,534,045 | 5,611,230 | (922,815) | (16.45) | 74,300,438 | 66,442,730 | (7,857,708) | (11.83) |
| NUMBER OF CUSTOMERS (FIRM) | | AVG. NO. OF CUSTOMERS PERIOD TO DATE | | | | | | | |
| GENERAL SERVICE | (11 & 12) | 2,858 | 2,992 | 134 | 4.48 | 2,817 | 2,914 | 97 | 3.33 |
| OUTDOOR LIGHTING | (21) | 0 | 5 | 5 | 100.00 | 0 | 5 | 5 | 100.00 |
| RESIDENTIAL | (31 & 32) | 34,637 | 34,212 | (425) | (1.24) | 34,086 | 33,543 | (543) | (1.62) |
| LARGE VOLUME | (51) | 904 | 872 | (32) | (3.67) | 884 | 872 | (12) | (1.38) |
| FIRM TRANSPORT | (91) | 8 | 2 | (6) | (300.00) | 4 | 1 | (3) | 0.00 |
| TOTAL FIRM | | 38,407 | 38,083 | (324) | (0.85) | 37,791 | 37,335 | (456) | (1.22) |
| NUMBER OF CUSTOMERS (INTERRUPTIBLE) | | AVG. NO. OF CUSTOMERS PERIOD TO DATE | | | | | | | |
| INTERRUPTIBLE | (61) | 7 | 9 | 2 | 22.22 | 8 | 9 | 1 | 11.11 |
| INTERRUPTIBLE TRANSPORT | (92) | 8 | 6 | (2) | (33.33) | 7 | 6 | (1) | (16.67) |
| LARGE VOLUME INTERRUPTIBLE | (93) | 1 | 1 | 0 | 0.00 | 1 | 1 | 0 | 0.00 |
| OFF SYSTEM SALES SERVICE | (95) | 1 | 0 | (1) | 0.00 | 1 | 0 | (1) | 0.00 |
| TOTAL INTERRUPTIBLE | | 17 | 16 | (1) | (6.25) | 17 | 16 | (1) | (6.25) |
| TOTAL CUSTOMERS | | 38,424 | 38,099 | (325) | (0.85) | 37,808 | 37,351 | (457) | (1.22) |
| THERM USE PER CUSTOMER | | | | | | | | | |
| GENERAL SERVICE | (11 & 12) | 466 | 407 | (59) | (14.50) | 3,935 | 3,493 | (442) | (12.65) |
| OUTDOOR LIGHTING | (21) | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| RESIDENTIAL | (31 & 32) | 35 | 31 | (4) | (12.90) | 280 | 281 | 1 | 0.36 |
| LARGE VOLUME | (51) | 2,000 | 2,169 | 169 | 7.79 | 23,167 | 24,573 | 1,406 | 5.72 |
| FIRM TRANSPORT | (91) | 39,768 | 43,775 | 4,007 | 9.15 | 521,899 | 564,100 | 42,201 | 7.48 |
| INTERRUPTIBLE | (61) | 16,124 | 22,331 | 6,207 | 27.80 | 231,679 | 246,833 | 15,154 | 6.14 |
| INTERRUPTIBLE TRANSPORT | (92) | 45,982 | 42,987 | (2,995) | (6.97) | 447,129 | 477,732 | 30,603 | 6.41 |
| LARGE VOLUME INTERRUPTIBLE | (93) | 1,189,535 | 888,470 | (301,065) | (33.89) | 23,926,193 | 19,744,630 | (4,181,563) | (21.18) |
| OFF SYSTEM SALES SERVICE | (95) | 177,500 | 0 | (177,500) | 0.00 | 2,179,630 | 0 | (2,179,630) | 0.00 |

ACTUAL FOR THE PERIOD OF: JANUARY 1999 Through DECEMBER 1999

| | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC |
|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| WEST PALM BEACH: | | | | | | | | | | | | |
| 1 AVERAGE BTU CONTENT OF GAS PURCHASED | | | | | | | | | | | | |
| <u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u> | 1.0590 | 1.0589 | 1.0628 | 1.0610 | 1.0556 | 1.0494 | 1.0483 | 1.0457 | 1.0405 | 1.0396 | 1.0368 | 1.0403 |
| 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 | 1.08 | 1.07 | 1.06 | 1.06 | 1.06 | 1.05 | 1.05 | 1.05 | 1.05 |
| SANFORD & DELAND: | | | | | | | | | | | | |
| 1 AVERAGE BTU CONTENT OF GAS PURCHASED | | | | | | | | | | | | |
| <u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u> | 1.0585 | 1.0599 | 1.0625 | 1.0607 | 1.0549 | 1.0489 | 1.0482 | 1.0453 | 1.0408 | 1.0396 | 1.0388 | 1.0401 |
| 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 | 1.08 | 1.07 | 1.07 | 1.07 | 1.06 | 1.06 | 1.06 | 1.06 | 1.06 |

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

| | | | |
|------------------|--------------|---|--|
| DATE | 12/31/99 | 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 # 111000012 |
| DUE | 01/10/00 | | |
| INVOICE NO. | 33461 | | |
| TOTAL AMOUNT DUE | \$282,753.50 | | |

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

| POI NO. | RECEIPTS | | DELIVERIES | | PROD MONTH | TC | RC | RATES | | | VOLUMES DTH DRY | AMOUNT | |
|---------|----------|--|------------|---------|------------|----|-----|--------|------------|------|--------------------|----------|--------------|
| | DRN No. | | POI NO. | DRN No. | | | | BASE | SURCHARGES | DTSC | | | NET |
| | | | | | 12/99 | A | RES | 0.3687 | 0.0076 | | 0.3763 | 378,696 | \$142,503.30 |
| | | | | | 12/99 | A | RES | 0.3687 | | | 0.3687 | 465,000 | \$171,445.50 |
| | | | | | 12/99 | A | MHR | 0.0590 | | | 0.0590 | 133,300 | \$7,864.70 |
| | | | | | 12/99 | A | TRL | 0.0910 | | | 0.0910 | (21,700) | (\$1,974.70) |
| | | | | | 12/99 | A | TRL | 0.0910 | | | 0.0910 | (55,800) | (\$5,077.80) |
| | | | | | 12/99 | A | TRL | 0.0910 | | | 0.0910 | (43,400) | (\$3,949.40) |
| | | | | | 12/99 | A | TRL | 0.0910 | | | 0.0910 | (52,700) | (\$4,795.70) |
| | | | | | 12/99 | A | TRL | 0.0910 | | | 0.0910 | (9,300) | (\$846.30) |
| | | | | | 12/99 | A | TRL | 0.0910 | | | 0.0910 | (18,600) | (\$1,692.60) |
| | | | | | 12/99 | A | TRL | 0.0910 | | | 0.0910 | (15,500) | (\$1,410.50) |
| | | | | | 12/99 | A | TRL | 0.0910 | | | 0.0910 | (15,500) | (\$1,410.50) |
| | | | | | 12/99 | A | TRL | 0.0910 | | | 0.0910 | (31,000) | (\$2,821.00) |
| | | | | | 12/99 | A | TRL | 0.0910 | | | 0.0910 | (31,000) | (\$2,821.00) |
| | | | | | 12/99 | A | TRL | 0.0700 | | | 0.0700 | (9,300) | (\$651.00) |
| | | | | | 12/99 | A | TRL | 0.0700 | | | 0.0700 | (24,800) | (\$1,736.00) |
| | | | | | 12/99 | A | TRL | 0.0700 | | | 0.0700 | (18,600) | (\$1,302.00) |
| | | | | | 12/99 | A | TRL | 0.0700 | | | 0.0700 | (24,800) | (\$1,736.00) |
| | | | | | 12/99 | A | TRL | 0.0700 | | | 0.0700 | (3,100) | (\$217.00) |
| | | | | | 12/99 | A | TRL | 0.0700 | | | 0.0700 | (9,300) | (\$651.00) |
| | | | | | 12/99 | A | TRL | 0.0700 | | | 0.0700 | (3,100) | (\$217.00) |
| | | | | | 12/99 | A | TRL | 0.0700 | | | 0.0700 | (18,600) | (\$1,302.00) |

REDACTED

10

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

| | | | |
|------------------|--------------|---|---|
| DATE | 12/31/99 | CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: SHYDER, 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 # 111000016 |
| DUPLICATE | 01/10/00 | | |
| INVOICE NO. | 33461 | | |
| TOTAL AMOUNT DUE | \$282,753.50 | | |

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

| Q1 NO. | RECEIPTS | | DELIVERIES | | PROD MONTH | TC | RC | RATES | | | VOLUMES OTH DRY | AMOUNT | |
|---|---|--|------------|---------|------------|----|-----|--------|------------|------|--------------------|----------|--------------|
| | DRM No. | | POI NO. | DRM No. | | | | BASE | SURCHARGES | DISC | | | NET |
| | TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 3247, at poi 16157 | | | | | | | | | | | | |
| | | | | | 12/99 | A | TRL | 0.0700 | | | 0.0700 | (12,400) | (\$868.00) |
| | TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 3247, at poi 16158 | | | | | | | | | | | | |
| | | | | | 12/99 | A | TRL | 0.0700 | | | 0.0700 | (15,500) | (\$1,085.00) |
| | TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 3247, at poi 62992 | | | | | | | | | | | | |
| | | | | | 12/99 | A | TRL | 0.0700 | | | 0.0700 | (15,500) | (\$1,085.00) |
| TOTAL FOR CONTRACT 5009 FOR MONTH OF 12/99. | | | | | | | | | | | | 511,996 | \$282,753.50 |

*** END OF INVOICE 33461 ***

REDACTED

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

| | | | |
|------------------|--------------|---|---|
| DATE | 12/31/99 | CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: SHYDER, 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 | 01/10/00 | | |
| INVOICE NO. | 33451 | | |
| TOTAL AMOUNT DUE | \$255,273.78 | | |

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

| POI NO. | RECEIPTS | | DELIVERIES | | PROO MONTH | TC | RC | RATES | | | VOLUMES | | AMOUNT |
|---|----------|--|------------|---------|------------|----|-----|--------|------------|------|---------|---------|--------------|
| | DRN No. | | POI NO. | DRN No. | | | | BASE | SURCHARGES | DTSC | NET | DTH | |
| | | | | | 12/99 | A | RES | 0.7719 | 0.0076 | | 0.7795 | 327,484 | \$255,273.78 |
| RESERVATION CHARGE | | | | | | | | | | | | | |
| TOTAL FOR CONTRACT 3624 FOR MONTH OF 12/99. | | | | | | | | | | | | 327,484 | \$255,273.78 |

*** END OF INVOICE 33451 ***

REDACTED

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

| | | | |
|------------------|------------|---|---|
| DATE | 01/10/00 | CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: SHYDER, 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 | 01/20/00 | | |
| INVOICE NO. | 33706 | | |
| TOTAL AMOUNT DUE | \$9,706.42 | | |

CONTRACT: 5009 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

| POI NO. | RECEIPTS | | DELIVERIES | | PROD MONTH | TC | RC | RATES | | | | VOLUMES OTH DRY | AMOUNT |
|---|----------|--|------------|---------|------------|----|-----|--------|------------|------|--------|--------------------|------------|
| | DRN No. | | POI NO. | DRN No. | | | | BASE | SURCHARGES | DISC | RET | | |
| Usage Charge | | | 16103 | 3154 | 12/99 | A | COM | 0.0312 | 0.0125 | | 0.0437 | 23,580 | \$1,030.45 |
| Usage Charge | | | 16104 | 28645 | 12/99 | A | COM | 0.0312 | 0.0125 | | 0.0437 | 6,589 | \$287.94 |
| Usage Charge | | | 16105 | 3158 | 12/99 | A | COM | 0.0312 | 0.0125 | | 0.0437 | 38,504 | \$1,682.62 |
| Usage Charge | | | 16106 | 28456 | 12/99 | A | COM | 0.0312 | 0.0125 | | 0.0437 | 3,100 | \$135.47 |
| Usage Charge | | | 16107 | 3161 | 12/99 | A | COM | 0.0312 | 0.0125 | | 0.0437 | 29,913 | \$1,307.20 |
| Usage Charge | | | 16108 | 3163 | 12/99 | A | COM | 0.0312 | 0.0125 | | 0.0437 | 30,120 | \$1,316.24 |
| Usage Charge | | | 16109 | 3165 | 12/99 | A | COM | 0.0312 | 0.0125 | | 0.0437 | 44,537 | \$1,946.27 |
| Usage Charge | | | 16156 | 3262 | 12/99 | A | COM | 0.0312 | 0.0125 | | 0.0437 | 4,801 | \$209.80 |
| Usage Charge | | | 16157 | 3261 | 12/99 | A | COM | 0.0312 | 0.0125 | | 0.0437 | 4,601 | \$201.06 |
| Usage Charge | | | 16158 | 3277 | 12/99 | A | COM | 0.0312 | 0.0125 | | 0.0437 | 6,620 | \$289.29 |
| Usage Charge | | | 16273 | 3214 | 12/99 | A | COM | 0.0312 | 0.0125 | | 0.0437 | 17,750 | \$775.68 |
| Usage Charge | | | 62992 | 217831 | 12/99 | A | COM | 0.0312 | 0.0125 | | 0.0437 | 12,000 | \$524.40 |
| TOTAL FOR CONTRACT 5009 FOR MONTH OF 12/99. | | | | | | | | | | | | 222,115 | \$9,706.42 |

13

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

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

DATE 01/10/00
 DUE 01/20/00
 INVOICE NO. 33696
 TOTAL AMOUNT DUE \$6,745.94

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 # 211-201145
 ABA #

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

| RECEIPTS POI NO. | DRN No. | DELIVERIES | | PROD MONTH | TC | RC | RATES | | | VOLUMES OTH DRY | AMOUNT | |
|---|---------|------------|---------|---------------|----|-----|--------|------------|------|--------------------|---------|------------|
| | | POI NO. | DRN No. | | | | BASE | SURCHARGES | DTSC | | | NET |
| Usage Charge | | 16103 | 3154 | 12/99 | A | COM | 0.0141 | 0.0125 | | 0.0266 | 15,624 | \$415.60 |
| Usage Charge | | 16104 | 28645 | 12/99 | A | COM | 0.0141 | 0.0125 | | 0.0266 | 28,827 | \$766.80 |
| Usage Charge | | 16105 | 3158 | 12/99 | A | COM | 0.0141 | 0.0125 | | 0.0266 | 31,496 | \$837.79 |
| Usage Charge | | 16106 | 28456 | 12/99 | A | COM | 0.0141 | 0.0125 | | 0.0266 | 70,700 | \$1,880.62 |
| Usage Charge | | 16107 | 3161 | 12/99 | A | COM | 0.0141 | 0.0125 | | 0.0266 | 8,587 | \$228.41 |
| Usage Charge | | 16108 | 3163 | 12/99 | A | COM | 0.0141 | 0.0125 | | 0.0266 | 2,480 | \$65.97 |
| Usage Charge | | 16109 | 3165 | 12/99 | A | COM | 0.0141 | 0.0125 | | 0.0266 | 17,515 | \$465.90 |
| Usage Charge | | 16156 | 3262 | 12/99 | A | COM | 0.0141 | 0.0125 | | 0.0266 | 30,299 | \$805.95 |
| Usage Charge | | 16157 | 3261 | 12/99 | A | COM | 0.0141 | 0.0125 | | 0.0266 | 22,799 | \$606.45 |
| Usage Charge | | 16158 | 3277 | 12/99 | A | COM | 0.0141 | 0.0125 | | 0.0266 | 25,280 | \$672.45 |
| TOTAL FOR CONTRACT 3624 FOR MONTH OF 12/99. | | | | | | | | | | | 253,607 | \$6,745.94 |

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 33696 ***

REDACTED

14

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

| | | | |
|------------------|------------|---|---|
| DATE | 01/10/00 | CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: SMYDER, 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 | 01/20/00 | | |
| INVOICE NO. | 33705 | | |
| TOTAL AMOUNT DUE | (\$684.04) | | |

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

| POI NO. | RECEIPTS | | DELIVERIES | | PROD MONTH | TC | RC | RATES | | | VOLUMES OTH DRY | AMOUNT | |
|---|----------|--|------------|---------|------------|----|-----|--------|------------|------|--------------------|----------|------------|
| | ORN No. | | POI NO. | ORN No. | | | | BASE | SURCHARGES | DISC | | | NET |
| No Notice | | | | | 12/99 | A | COM | 0.0312 | 0.0125 | | 0.0437 | (15,653) | (\$684.04) |
| TOTAL FOR CONTRACT 5002 FOR MONTH OF 12/99. | | | | | | | | | | | | (15,653) | (\$684.04) |

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 33705 ***

REDACTED



Mobil

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

Invoice No: SR99120518
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: January 10, 2000
Payment Terms: Due January 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: | | | | | | |
| 12/99 | 5430 - ZONE 1 | 6489 | Pooling Zone 1 CS #7 | 163,680 | 2.1200 | 347,001.60 |
| 12/99 | B2B1500 | 716 | Pooling Zone 3 CS #11 | 40,920 | 2.1000 | 85,932.00 |
| Invoice Totals | | | | 204,600 | | \$432,933.60 |

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 () - or mail to the address shown on the letterhead.
Please refer to this invoice with your payment.
Any questions about this invoice, please contact Kathryn Merrill at telephone (713)9754229

REDACTED



Mobil

REDACTED

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

Invoice No: SR99120519
 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: January 10, 2000
 Payment Terms: Due January 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: | | | | | | | |
| 4/2/99 | 5430 | ZONE 2 | 7995 | Pooling Zone 2 CS # 8 | 2,000 | 2,2200 | 4,440.00 |
| 4/2/99 | 5430 | ZONE 2 | 7995 | Pooling Zone 2 CS # 8 | 2,000 | 2,1650 | 4,330.00 |
| 4/2/99 | 5430 | ZONE 3 | 716 | Pooling Zone 3 CS #11 | 3,000 | 2,1450 | 6,435.00 |
| 4/2/99 | 5430 | ZONE 2 | 7995 | Pooling Zone 2 CS # 8 | 3,000 | 2,1700 | 6,510.00 |
| 4/2/99 | 5430 | ZONE 2 | 7995 | Pooling Zone 2 CS # 8 | 3,000 | 2,1750 | 6,525.00 |
| 4/2/99 | 5430 | ZONE 2 | 7995 | Pooling Zone 2 CS # 8 | 1,000 | 2,1800 | 2,180.00 |
| 4/2/99 | 5430 | ZONE 2 | 7995 | Pooling Zone 2 CS # 8 | 1,000 | 2,1600 | 2,160.00 |
| 4/2/99 | 5430 | ZONE 2 | 7995 | Pooling Zone 2 CS # 8 | 1,000 | 2,2250 | 2,225.00 |
| 4/2/99 | 5430 | ZONE 2 | 7995 | Pooling Zone 2 CS # 8 | 1,000 | 2,1950 | 2,195.00 |
| 4/2/99 | 5430 | ZONE 2 | 7995 | Pooling Zone 2 CS # 8 | 2,000 | 2,5550 | 5,110.00 |
| 5/2/99 | 5430 | ZONE 2 | 7995 | Pooling Zone 2 CS # 8 | 1,000 | 2,5350 | 2,535.00 |
| 5/2/99 | 5430 | ZONE 2 | 7995 | Pooling Zone 2 CS # 8 | 1,000 | 2,4550 | 2,455.00 |
| 5/2/99 | 5430 | ZONE 2 | 7995 | Pooling Zone 2 CS # 8 | 12,500 | 2,4350 | 30,437.50 |
| 5/2/99 | 5430 | ZONE 2 | 7995 | Pooling Zone 2 CS # 8 | 2,000 | 2,3600 | 4,720.00 |
| 5/2/99 | 5430 | ZONE 2 | 7995 | Pooling Zone 2 CS # 8 | 2,000 | 2,3200 | 4,640.00 |
| 5/2/99 | 5430 | ZONE 2 | 7995 | Pooling Zone 2 CS # 8 | 2,000 | 2,3350 | 4,670.00 |
| 5/2/99 | 5430 | ZONE 2 | 7995 | Pooling Zone 2 CS # 8 | 2,000 | 2,3100 | 4,620.00 |
| Invoice Totals | | | | | 41,500 | | \$96,187.50 |

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 () -
 or mail to the address shown on the letterhead.

Duke Energy Trading and Marketing, L.L.C.

Page 1

A Duke Energy and Mobil Company
 10777 Westheimer, Suite 650
 Houston, Texas 77042



Natural Gas Sales Invoice

Amoco Energy Trading Corporation

Tax ID No. 36-3421804

Invoice Number 505828
Invoice Date 01/05/2000
Contract 157115
Delivery Month 12/1999
Due Date 01/25/2000

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, 10081-6000

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 12/99. Calculations are based on nominated quantities.

Table with 5 columns: Deliver Point Description, Amoco ID#, Quantity MMBTU, Price \$/MMBTU, Amount Due (\$). Rows include FGT ZONE 1 POOL (STA 7), SHELL YELLOWHAMMER, FGT STATION 8 POOL POINT, FGT FAIRWAY FLD, and TOTAL AMOUNT DUE: \$433,778.25

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

Part of the BP Amoco Group

Invoice Page 1 of 1



Natural Gas Sales Invoice

**Amoco Energy
Trading Corporation**
Tax ID No. 36-3421804

Invoice Number 506080
Invoice Date 01/05/2000
Contract 196781
Delivery Month 12/1999
Due Date 01/25/2000

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 [REDACTED]
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 12/99 Calculations are based on nominated quantities:

| Deliver Point Description | Amoco ID# | Quantity MMBTU | Price \$/MMBTU | Amount Due (\$) |
|---------------------------|-----------|----------------|----------------|-----------------------------------|
| FGT STATION 8 POOL POINT | 059380 | 38,500 | 2.34140 | 90,143.90 90,143.50 |
| Total Amount Due | | | | 90,143.90 90,143.50 |

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

Part of the BP Amoco Group

Invoice Page 1 of 1