

LAW OFFICES  
**MESSER, CAPARELLO & SELF**  
A PROFESSIONAL ASSOCIATION

215 SOUTH MONROE STREET, SUITE 701  
POST OFFICE BOX 1876  
TALLAHASSEE, FLORIDA 32302-1876  
TELEPHONE: (850) 222-0720  
TELECOPIERS: (850) 224-4359; (850) 425-1942  
INTERNET: www.lawfla.com

April 18, 2000

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00 APR 18 PM 2:55  
RECORDS AND REPORTING

**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

ORIGINAL

Re: Docket No. 000003-GU

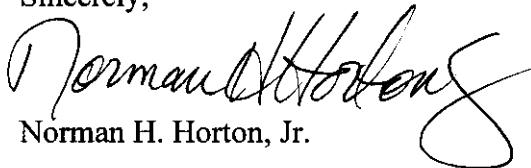
Dear Ms. Bayo:

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

RECEIVED & FILED

*Max*  
FPSC-BUREAU OF RECORDS

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DOCUMENT NUMBER-DATE DOCUMENT NUMBER-DATE  
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FPSC-RECORDS/REPORTING FPSC-RECORDS/REPORTING

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

ORIGINAL

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

Docket No. 000003-GU  
Filed: April 18, 2000

**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, 2000. In support thereof, FPU states:

1. FPU's PGA filing for the month of March, 2000 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 2000 through December 2000; and (b) purchased gas invoices for the month of March, 2000.

2. FPU requests that certain information in its PGA filing for the month of March, 2000 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

04740 APR 18 8

FPSC-RECORDS/REPORTING

justification for the requested confidential treatment of the highlighted portions of FPU's March, 2000 PGA filing.


3. An unedited version of FPU's PGA filing for the month of March, 2000 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 18th day of April, 2000.

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. 000003-GU have been served by hand delivery (\*) and/or U. S. Mail this 18th day of April, 2000 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  
Tampa, FL 33601-0111

Joseph A. McGlothlin, Esq.  
McWhirter, Reeves, McGlothlin,  
Davidson Rief & Bakas, P.A.  
117 S. Gadsden St  
Tallahassee, FL 32301

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

Wayne L. Schiefelbein, Esq.  
P.O. Box 13688  
Tallahassee, FL 32317

Ansley Watson, Jr., Esq.  
MacFarlane, Ferguson, Allison  
& Kelly  
Post Office Box 1531  
Tampa, FL 33601

John W. McWhirter, Esq.  
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

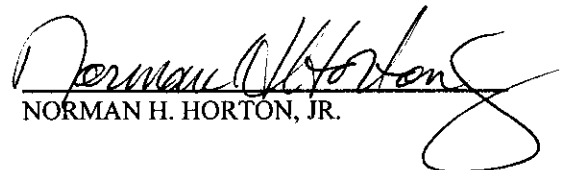
  
NORMAN H. HORTON, JR.

Exhibit "A"

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 000003-GU

Justification for Confidentiality of March 2000 Schedules:

<u>SCHEDULES</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
A-1 Supporting Detail	4A	7-11	VENDOR INVOICE, CREDIT, CHECK, OR IDENTIFYING NUMBER INVOICE AMOUNT CLASSIFICATION BREAKDOWN	(1,3) (1,3) (1,3) (1,3)
A-3	6A	1-19	PURCHASED FROM, SYSTEM SUPPLY, END USE, TOTAL PURCHASED COMMODITY COST/THIRD PARTY OTHER CHARGE ACA/GRI/FUEL, TOTAL CENTS PER THERM	(1) (1) (1) (1) (1,2) (1)
A-4	7	1-14	PRODUCER NAME, RECEIPT POINT, GROSS AMOUNT, NET AMOUNT, MONTHLY GROSS, MONTHLY NET, WELLHEAD PRICE, CITYGATE PRICE	(1) (1) (1) (1) (1) (1) (1,2)

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

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

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

Exhibit "A" (con't)

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 000003-GU

Justification for Confidentiality of March 2000 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	17-20	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 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.

Exhibit "A" (con't)

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 000003-GU

Justification for Confidentiality of March 2000 Imbalances Resolutions:

<u>ITEMS</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
IMBALANCE				
RESOLUTION(S):	21	13-16	A-C	5
	21	23	F-H	5
	21	25	F&H	5

(5) The item represents transaction by Florida Public Utilities Company and affects it's PGA for imbalances traded and as an alternative to Florida Gas Transmission Company's cash out program. Transactions of these types are with other pipeline customers. For competitive purposes only, FPU must be assured that no other pipeline customer will be able to ascertain the parties involved in this transaction with FPU nor the prices of the components of such transactions nor the quantities involved in this transaction. Otherwise future transactions of this type may be put at undue risk. 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.

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

	CURRENT MONTH:				PERIOD TO DATE				
	MARCH		DIFFERENCE		ORIGINAL		DIFFERENCE		
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
<b>COST OF GAS PURCHASED</b>									
1 COMMODITY (Pipeline)	14,323	14,641	(318)	(2.17)	47,644	43,548	4,096	9.41	
2 NO NOTICE SERVICE	6,402	6,402	0	0.00	23,453	23,200	253	1.09	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	1,056,076	1,617,827	(561,751)	(34.72)	3,462,116	5,679,326	(2,217,210)	(39.04)	
5 DEMAND	500,022	568,727	(68,705)	(12.08)	1,519,270	1,652,881	(133,611)	(8.08)	
6 OTHER	0	0	0	0.00	0	0	0	0.00	
<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)	1,576,823	2,207,597	(630,774)	(28.57)	5,052,483	7,398,955	(2,346,472)	(31.71)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	1,756	3,972	(2,216)	(55.79)	4,374	13,322	(8,948)	(67.17)	
14 TOTAL THERM SALES	1,630,525	1,682,327	(51,802)	(3.08)	5,202,449	4,898,112	304,337	6.21	
<b>THERMS PURCHASED</b>									
15 COMMODITY (Pipeline)	4,242,680	4,631,820	(389,140)	(8.40)	14,007,880	13,685,490	322,390	2.36	
16 NO NOTICE SERVICE	1,085,000	1,085,000	0	0.00	3,975,000	3,932,000	43,000	1.09	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	4,240,690	4,631,820	(391,130)	(8.44)	14,013,640	13,685,490	328,150	2.40	
19 DEMAND	6,131,800	7,681,800	(1,550,000)	(20.18)	18,592,596	24,040,000	(5,447,404)	(22.66)	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
<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)	4,240,690	4,631,820	(391,130)	(8.44)	14,013,640	13,685,490	328,150	2.40	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	4,834	8,330	(3,496)	(41.97)	12,225	24,630	(12,405)	(50.37)	
27 TOTAL THERM SALES (24-26 Estimated Only)	6,499,106	4,623,490	1,875,616	40.57	20,348,673	13,660,860	6,687,813	48.96	
<b>CENTS PER THERM</b>									
28 COMMODITY (Pipeline) (1/15)	0.338	0.316	0.022	6.96	0.340	0.318	0.022	6.92	
29 NO NOTICE SERVICE (2/16)	0.590	0.590	0.000	0.00	0.590	0.590	0.000	0.00	
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
31 COMMODITY (Other) (4/18)	24.903	34.929	(10.026)	(28.70)	24.705	41.499	(16.794)	(40.47)	
32 DEMAND (5/19)	8.155	7.404	0.751	10.14	8.171	6.876	1.295	18.83	
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
<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)	37.183	47.662	(10.479)	(21.99)	36.054	54.064	(18.010)	(33.31)	
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
39 COMPANY USE (13/26)	36.326	47.683	(11.357)	(23.82)	35.779	54.089	(18.310)	(33.85)	
40 TOTAL COST OF THERM SOLD (11/27)	24.262	47.747	(23.485)	(49.19)	24.830	54.162	(29.332)	(54.16)	
41 TRUE-UP (E-2)	(0.155)	(0.155)	0.000	0.00	(0.155)	(0.155)	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	24.107	47.592	(23.485)	(49.35)	24.675	54.007	(29.332)	(54.31)	
43 REVENUE TAX FACTOR	1.00503	1.00503	0.000	0.00	1.00503	1.00503	0.000	0.00	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	24.22826	47.83139	(23.603)	(49.35)	24.79912	54.27866	(29.480)	(54.31)	
45 PGA FACTOR ROUNDED TO NEAREST .001	24.228	47.831	(23.603)	(49.35)	24.799	54.279	(29.480)	(54.31)	



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

COST OF GAS PURCHASED	CURRENT MONTH:		MARCH		PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	14,323	14,641	(318)	(2.17)	47,644	43,548	4,096	9.41
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3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	1,056,076	1,617,827	(561,751)	(34.72)	3,462,116	5,679,326	(2,217,210)	(39.04)
5 DEMAND	500,022	568,727	(68,705)	(12.08)	1,519,270	1,652,881	(133,611)	(8.08)
6 OTHER	0	0	0	0.00	0	0	0	0.00
<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)	1,576,823	2,207,597	(630,774)	(28.57)	5,052,483	7,398,955	(2,346,472)	(31.71)
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<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
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<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
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36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
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42 TOTAL COST OF GAS (40+41)	24.107	47.592	(23.485)	(49.35)	24.675	54.007	(29.332)	(54.31)
43 REVENUE TAX FACTOR	1.00503	1.00503	0.000	0.00	1.00503	1.00503	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	24.22826	47.83139	(23.603)	(49.35)	24.79912	54.27866	(29.480)	(54.31)
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COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED FOR THE PERIOD OF: JANUARY 2000 THROUGH DECEMBER 2000

COST OF GAS PURCHASED	CURRENT MONTH:		MARCH		PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	14,323	14,641	(318)	(2.17)	47,644	43,548	4,096	9.41
2 NO NOTICE SERVICE	6,402	6,402	0	0.00	23,453	23,200	253	1.09
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	1,056,076	1,617,827	(561,751)	(34.72)	3,462,116	5,679,326	(2,217,210)	(39.04)
5 DEMAND	500,022	568,727	(68,705)	(12.08)	1,519,270	1,652,881	(133,611)	(8.08)
6 OTHER	0	0	0	0.00	0	0	0	0.00
<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	(521,298)	521,298	(100.00)	0	(2,487,521)	2,487,521	(100.00)
11 TOTAL COST (1+2+3+4+5+6+10) (7+8+9)	1,576,823	1,686,299	(109,476)	(6.49)	5,052,483	4,911,434	141,049	2.87
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	1,756	3,972	(2,216)	(55.79)	4,374	13,322	(8,948)	(67.17)
14 TOTAL THERM SALES	1,630,525	1,682,327	(51,802)	(3.08)	5,202,449	4,898,112	304,337	6.21
<b>THERMS PURCHASED</b>								
15 COMMODITY (Pipeline)	4,242,680	4,631,820	(389,140)	(8.40)	14,007,880	13,685,490	322,390	2.36
16 NO NOTICE SERVICE	1,085,000	1,085,000	0	0.00	3,975,000	3,932,000	43,000	1.09
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	4,240,690	4,631,820	(391,130)	(8.44)	14,013,640	13,685,490	328,150	2.40
19 DEMAND	6,131,800	7,681,800	(1,550,000)	(20.18)	18,592,596	24,040,000	(5,447,404)	(22.66)
20 OTHER	0	0	0	0.00	0	0	0	0.00
<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)	4,240,690	4,631,820	(391,130)	(8.44)	14,013,640	13,685,490	328,150	2.40
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	4,834	8,330	(3,496)	(41.97)	12,225	24,630	(12,405)	(50.37)
27 TOTAL THERM SALES (24-26 Estimated Only)	6,499,106	4,623,490	1,875,616	40.57	20,348,673	13,660,860	6,687,813	48.96
<b>CENTS PER THERM</b>								
28 COMMODITY (Pipeline) (1/15)	0.338	0.316	0.022	6.96	0.340	0.318	0.022	6.92
29 NO NOTICE SERVICE (2/16)	0.590	0.590	0.000	0.00	0.590	0.590	0.000	0.00
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other) (4/18)	24.903	34.929	(10.026)	(28.70)	24.705	41.499	(16.794)	(40.47)
32 DEMAND (5/19)	8.155	7.404	0.751	10.14	8.171	6.876	1.295	18.83
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
<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)	37.183	36.407	0.776	2.13	36.054	35.888	0.166	0.46
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	36.326	47.683	(11.357)	(23.82)	35.779	54.089	(18.310)	(33.85)
40 TOTAL COST OF THERM SOLD (11/27)	24.262	36.472	(12.210)	(33.48)	24.830	35.953	(11.123)	(30.94)
41 TRUE-UP (E-2)	(0.155)	(0.155)	(0.155)	(0.155)	(0.155)	(0.155)	(0.155)	(0.155)
42 TOTAL COST OF GAS (40+41)	24.107	36.317	(12.210)	(33.62)	24.675	35.798	(11.123)	(31.07)
43 REVENUE TAX FACTOR	1.00503	1.00503	0.000	0.00	1.00503	1.00503	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	24.22826	36.49967	(12.271)	(33.62)	24.79912	35.97806	(11.179)	(31.07)
45 PGA FACTOR ROUNDED TO NEAREST .001	24.228	36.500	(12.272)	(33.62)	24.799	35.978	(11.179)	(31.07)

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY			
PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION SCHEDULE A-1 SUPPORTING DETAIL			
FOR THE PERIOD OF: CURRENT MONTH:		JANUARY 2000 THROUGH DECEMBER 2000 MARCH 2000	
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	4,160,500	13,967.03	0.336
2 No Notice Commodity Adjustment - System Supply	(98,070)	(425.62)	0.434
3 Commodity Pipeline - Scheduled FTS - End Users	0	0.00	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	180,250	782.29	0.434
5 Commodity Pipeline - Scheduled PTS - End Users	0	0.00	0.000
6 Commodity Pipeline - GRI Adjustment	0	0.00	0.000
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	4,242,680	14,323.70	0.338
<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	4,060,440	1,115,560.94	27.474
18 Commodity Other - Scheduled FTS - OSSS	180,250	48,315.06	26.804
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	17,747.79	0.000
21 Imbalance Cashout - Other Shippers	0	(125,548.00)	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Commodity Other - System Supply - June Adjustment	0	0.00	0.000
24 TOTAL COMMODITY (Other)	4,240,690	1,056,075.79	24.903
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement to System Supply	5,951,550	497,936.53	8.367
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	180,250	2,085.49	1.157
28 Other - GRI Adjustment	0	0.00	0.000
29 Other	0	0.00	0.000
30 Other	0	0.00	0.000
31 Other	0	0.00	0.000
32 TOTAL DEMAND	6,131,800	500,022.02	8.155
<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 2000 THROUGH DECEMBER 2000  
CURRENT MONTH: MARCH 2000

Line No.	Vendor	Invoice, Credit, Check, or Identifying Number	Filing Page Number	Invoice Amount	Classification Breakdown					
					Commodity (Pipeline)	No Notice Service	Swing Service	Commodity (Other)	Demand	Other
1	FGT	34995	10 & 11	254,784.81	0.00	6,401.50	0.00	0.00	248,383.31	0.00
2	FGT	34985	12	251,638.71	0.00	0.00	0.00	0.00	251,638.71	0.00
3	FGT	35236	13	8,398.55	8,398.55	0.00	0.00	0.00	0.00	0.00
4	FGT	35226	14	6,350.77	6,350.77	0.00	0.00	0.00	0.00	0.00
5	FGT	35235	15	(425.62)	(425.62)	0.00	0.00	0.00	0.00	0.00
6	FGT	35193	16	17,747.79	0.00	0.00	0.00	17,747.79	0.00	0.00
7			17		0.00	0.00	0.00		0.00	0.00
8			18		0.00	0.00	0.00		0.00	0.00
9			19		0.00	0.00	0.00		0.00	0.00
10			20		0.00	0.00	0.00		0.00	0.00
11			21		0.00	0.00	0.00		0.00	0.00
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
<b>TOTAL</b>				<b>1,576,823.01</b>	<b>14,323.70</b>	<b>6,401.50</b>	<b>0.00</b>	<b>1,056,075.79</b>	<b>500,022.02</b>	<b>0.00</b>

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY		CALCULATION OF TRUE-UP AND INTEREST PROVISION				SCHEDULE A-2			
		FOR THE PERIOD OF:				JANUARY 2000 THROUGH DECEMBER 2000			
		CURRENT MONTH:		MARCH		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
				AMOUNT	%		(3)	AMOUNT	%
<b>TRUE-UP CALCULATION</b>									
1	PURCHASED GAS COST (Sch. A-1 Line 4)	1,056,076	1,617,827	561,751	34.72	3,462,116	5,679,326	2,217,210	39.04
2	TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	520,747	68,472	(452,275)	(660.53)	1,590,367	(767,892)	(2,358,259)	307.11
3	TOTAL	1,576,823	1,686,299	109,476	6.49	5,052,483	4,911,434	(141,049)	(2.87)
4	FUEL REVENUES (NET OF REVENUE TAX)	1,630,525	1,682,327	51,802	3.08	5,202,449	4,898,112	(304,337)	(6.21)
5	TRUE-UP (COLLECTED) OR REFUNDED	5,621	5,621	0	0.00	16,863	16,863	0	0.00
6	FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,636,146	1,687,948	51,802	3.07	5,219,312	4,914,975	(304,337)	(6.19)
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	59,323	1,649	(57,674)	(3,497.51)	166,829	3,541	(163,288)	(4,611.35)
8	INTEREST PROVISION THIS PERIOD (21) (2)	609	0	(609)	0.00	302	0	(302)	0.00
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	96,258	552,388	456,130	82.57	301	561,738	561,437	99.95
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(5,621)	(5,621)	0	0.00	(16,863)	(16,863)	0	0.00
10a	FLEX RATE REFUND (if applicable)	0	0	0	0.00	0	0	0	0.00
11	TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	150,569	548,416	397,847	72.54	150,569	548,416	397,847	72.54
<b>INTEREST PROVISION</b>									
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	96,258	552,388	456,130	82.57	* If line 5 is a refund add to line 4 If line 5 is a collection ( ) subtract from line 4			
13	ENDING TRUE-UP BEFORE INTEREST (12+7-5)	149,960	548,416	398,456	72.66				
14	TOTAL (12+13)	246,218	1,100,804	854,586	77.63				
15	AVERAGE (50% OF 14)	123,109	550,402	427,293	77.63				
16	INTEREST RATE - FIRST DAY OF MONTH	5.80%	0.0000%	...	...				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	6.07%	0.0000%	...	...				
18	TOTAL (16+17)	11.8700%	0.0000%	...	...				
19	AVERAGE (50% OF 18)	5.9350%	0.0000%	...	...				
20	MONTHLY AVERAGE (19/12 Months)	0.495%	0.000%	...	...				
21	INTEREST PROVISION (15x20)	609	0	...	...				

Estimated Only:

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

ACTUAL FOR THE PERIOD OF:  
PRESENT MONTH:

JANUARY 2000 Through DECEMBER 2000  
MARCH 2000

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	JAN 00		SYS SUPPLY	N/A					N/A	N/A		
2	JAN 00		SYS SUPPLY	N/A					N/A	N/A		
3	JAN 00		SYS SUPPLY	N/A					N/A	N/A		
4	JAN 00		SYS SUPPLY	N/A					N/A	N/A		
5	JAN 00		SYS SUPPLY	N/A					N/A	N/A		
6	JAN 00		SYS SUPPLY	N/A					N/A	N/A		
7	FEB 00		SYS SUPPLY	N/A					N/A	N/A		
8	FEB 00		SYS SUPPLY	N/A					N/A	N/A		
9	FEB 00		SYS SUPPLY	N/A					N/A	N/A		
10	FEB 00		SYS SUPPLY	N/A					N/A	N/A		
11	FEB 00		SYS SUPPLY	N/A					N/A	N/A		
12	FEB 00		SYS SUPPLY	N/A					N/A	N/A		
13	FEB 00		SYS SUPPLY	N/A					N/A	N/A		
14	MAR 00		SYS SUPPLY	N/A					N/A	N/A		
15	MAR 00		SYS SUPPLY	N/A					N/A	N/A		
16	MAR 00		SYS SUPPLY	N/A					N/A	N/A		
17	MAR 00		SYS SUPPLY	N/A					N/A	N/A		
18	MAR 00		SYS SUPPLY	N/A					N/A	N/A		
19	MAR 00		SYS SUPPLY	N/A					N/A	N/A		
<b>TOTAL</b>					13,367,390	646,250	14,013,640	3,462,116.00	0	0	0	24.71



COMPANY: FLORIDA PUBLIC UTILITIES COMPANY			THERM SALES AND CUSTOMER DATA				SCHEDULE A-5			
FOR THE PERIOD OF:			JANUARY 2000 THROUGH DECEMBER 2000							
			CURRENT MONTH:		MARCH		PERIOD TO DATE			
			ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
					AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>THERM SALES (FIRM)</b>										
GENERAL SERVICE	(11)	1,260,081	1,280,680	20,599	1.61	4,100,011	3,805,210	(294,801)	(7.75)	
OUTDOOR LIGHTING	(21)	71	70	(1)	(1.43)	192	210	18	8.57	
RESIDENTIAL	(31)	1,097,725	1,180,010	82,285	6.97	3,975,129	3,461,690	(513,439)	(14.83)	
LARGE VOLUME	(51)	1,828,923	1,982,080	153,157	7.73	5,539,063	5,911,980	372,917	6.31	
FIRM TRANSPORT	(91)	382,706	162,280	(220,426)	(135.83)	1,093,521	486,840	(606,681)	(100.00)	
<b>TOTAL FIRM</b>		<b>4,569,506</b>	<b>4,605,120</b>	<b>35,614</b>	<b>0.77</b>	<b>14,707,916</b>	<b>13,665,930</b>	<b>(1,041,986)</b>	<b>(7.62)</b>	
<b>THERM SALES (INTERRUPTIBLE)</b>										
INTERRUPTIBLE	(61)	126,240	180,650	54,410	30.12	364,092	481,770	117,678	24.43	
INTERRUPTIBLE TRANSPORT	(92)	265,700	261,820	(3,880)	(1.48)	990,103	782,170	(207,933)	(26.58)	
LARGE VOLUME INTERRUPTIBLE	(93)	1,579,274	1,860,000	280,726	15.09	3,896,023	5,460,000	1,563,977	28.64	
OFF SYSTEM SALES SERVICE	(95)	180,250	0	(180,250)	0.00	646,250	0	(646,250)	0.00	
<b>TOTAL INTERRUPTIBLE</b>		<b>2,151,464</b>	<b>2,302,470</b>	<b>151,006</b>	<b>6.56</b>	<b>5,896,468</b>	<b>6,723,940</b>	<b>827,472</b>	<b>12.31</b>	
<b>TOTAL THERM SALES</b>		<b>6,720,970</b>	<b>6,907,590</b>	<b>186,620</b>	<b>2.70</b>	<b>20,604,384</b>	<b>20,389,870</b>	<b>(214,514)</b>	<b>(1.05)</b>	
<b>NUMBER OF CUSTOMERS (FIRM)</b>										
<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>										
GENERAL SERVICE	(11)	2,886	2,903	17	0.59	2,879	2,903	24	0.83	
OUTDOOR LIGHTING	(21)	0	2	2	100.00	0	2	2	100.00	
RESIDENTIAL	(31)	35,279	35,071	(208)	(0.59)	35,084	34,853	(231)	(0.66)	
LARGE VOLUME	(51)	913	871	(42)	(4.82)	912	867	(45)	(5.19)	
FIRM TRANSPORT	(91)	9	3	(6)	(200.00)	8	3	(5)	0.00	
<b>TOTAL FIRM</b>		<b>39,087</b>	<b>38,850</b>	<b>(237)</b>	<b>(0.61)</b>	<b>38,883</b>	<b>38,628</b>	<b>(255)</b>	<b>(0.66)</b>	
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>										
<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>										
INTERRUPTIBLE	(61)	7	8	1	12.50	7	8	1	12.50	
INTERRUPTIBLE TRANSPORT	(92)	7	9	2	22.22	8	9	1	11.11	
LARGE VOLUME INTERRUPTIBLE	(93)	1	1	0	0.00	1	1	0	0.00	
OFF SYSTEM SALES SERVICE	(95)	1	0	(1)	0.00	1	0	(1)	0.00	
<b>TOTAL INTERRUPTIBLE</b>		<b>16</b>	<b>18</b>	<b>2</b>	<b>11.11</b>	<b>17</b>	<b>18</b>	<b>1</b>	<b>5.56</b>	
<b>TOTAL CUSTOMERS</b>		<b>39,103</b>	<b>38,868</b>	<b>(235)</b>	<b>(0.60)</b>	<b>38,900</b>	<b>38,646</b>	<b>(254)</b>	<b>(0.66)</b>	
<b>THERM USE PER CUSTOMER</b>										
GENERAL SERVICE	(11)	437	441	4	0.91	1,424	1,311	(113)	(8.62)	
OUTDOOR LIGHTING	(21)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
RESIDENTIAL	(31)	31	34	3	8.82	113	99	(14)	(14.14)	
LARGE VOLUME	(51)	2,003	2,276	273	11.99	6,074	6,819	745	10.93	
FIRM TRANSPORT	(91)	42,523	54,093	11,570	21.39	136,690	162,280	25,590	(100.00)	
INTERRUPTIBLE	(61)	18,034	22,581	4,547	20.14	52,013	60,221	8,208	13.63	
INTERRUPTIBLE TRANSPORT	(92)	37,957	29,091	(8,866)	(30.48)	123,763	86,908	(36,855)	(42.41)	
LARGE VOLUME INTERRUPTIBLE	(93)	1,579,274	1,860,000	280,726	15.09	0	5,460,000	5,460,000	100.00	
OFF SYSTEM SALES SERVICE	(95)	180,250	0	(180,250)	0.00	646,250	0	(646,250)	0.00	



ACTUAL FOR THE PERIOD OF: JANUARY 2000 THROUGH DECEMBER 2000

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>WEST PALM BEACH:</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0403	1.0362	1.0380	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.05	1.05	1.05	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
<b>SANFORD &amp; DELAND:</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0401	1.0350	1.0377	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.06	1.05	1.06	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

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

DATE	03/31/00	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: SNYDER, CHRIS POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank, Dallas, TX Account # 3750354511 ABA # 111000012
DUE	04/10/00		
INVOICE NO.	33995		
TOTAL AMOUNT DUE	\$254,784.61		

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

POI NO.	RECEIPTS DRN No.	DELIVERIES POI NO.	DRN No.	PRD MONTH	IC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
							BASE	SURCHARGES	DISC			
				03/00	A	RES	0.3667	0.0066		0.3753	285,696	\$107,221.71
				03/00	A	RES	0.3667			0.3667	558,000	\$205,734.60
				03/00	A	NMR	0.0590			0.0590	108,500	\$6,401.50
				03/00	A	TRL	0.0760			0.0760	(6,200)	(\$471.20)
				03/00	A	TRL	0.0760			0.0760	(15,500)	(\$1,178.00)
				03/00	A	TRL	0.0760			0.0760	(12,400)	(\$942.40)
				03/00	A	TRL	0.0760			0.0760	(15,500)	(\$1,178.00)
				03/00	A	TRL	0.0760			0.0760	(3,100)	(\$235.60)
				03/00	A	TRL	0.0760			0.0760	(6,200)	(\$471.20)
				03/00	A	TRL	0.0760			0.0760	(3,100)	(\$235.60)
				03/00	A	TRL	0.0760			0.0760	(15,500)	(\$1,178.00)
				03/00	A	TRL	0.0760			0.0760	(15,500)	(\$1,178.00)
				03/00	A	TRL	0.0760			0.0760	(31,000)	(\$2,356.00)
				03/00	A	TRL	0.0760			0.0760	(31,000)	(\$2,356.00)
				03/00	A	TRL	0.1310			0.1310	(31,000)	(\$4,061.00)
				03/00	A	TRL	0.1310			0.1310	(74,400)	(\$9,746.40)
				03/00	A	TRL	0.1310			0.1310	(58,900)	(\$7,715.90)
				03/00	A	TRL	0.1310			0.1310	(74,400)	(\$9,746.40)
				03/00	A	TRL	0.1310			0.1310	(15,500)	(\$2,030.50)
				03/00	A	TRL	0.1310			0.1310	(31,000)	(\$4,061.00)
				03/00	A	TRL	0.1310			0.1310	(9,300)	(\$1,218.30)
				03/00	A	TRL	0.1310			0.1310	(27,900)	(\$3,654.90)

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

DATE	03/31/00
DUE	04/10/00
INVOICE NO.	34995
TOTAL AMOUNT DUE	\$254,784.81

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 # 3750354511  
 ABA # 111000012

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

POJ NO.	RECEIPTS DRN No.	DELIVERIES		PROD MONTH	TC	RC	RATES				VOLUMES DTH DRY	AMOUNT	
		POJ NO.	DRN No.				BASE	SURCHARGES	OTSC	NET			
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5669, at poi 16167			03/00	A	TRL	0.1310				0.1310	(18,600)	(\$2,436.60)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5669, at poi 16156			03/00	A	TRL	0.1310				0.1310	(31,000)	(\$4,061.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5669, at poi 62992			03/00	A	TRL	0.1310				0.1310	(31,000)	(\$4,061.00)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 03/00.												394,196	\$254,784.81

\*\*\* END OF INVOICE 34995 \*\*\*



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

DATE	04/10/00	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: SNYDER, CHRIS POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank, Dallas, TX Account # 3750354511 ABA # 111000012
DUPLICATE	04/20/00		
INVOICE NO.	35236		
TOTAL AMOUNT DUE	\$8,398.55		

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 DRN No.	DELIVERIES		PRD MDTH	IC	RC	RATES			VOLUMES OTH DRY	AMOUNT	
		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
	Usage Charge											
	Usage Charge	16103	3154	03/00	A	COM	0.0312	0.0122		0.0434	9,776	\$424.28
	Usage Charge	16104	26645	03/00	A	COM	0.0312	0.0122		0.0434	3,855	\$167.31
	Usage Charge	16105	3158	03/00	A	COM	0.0312	0.0122		0.0434	27,204	\$1,180.65
	Usage Charge	16106	26456	03/00	A	COM	0.0312	0.0122		0.0434	3,100	\$134.54
	Usage Charge	16107	3161	03/00	A	COM	0.0312	0.0122		0.0434	25,113	\$1,089.90
	Usage Charge	16108	3163	03/00	A	COM	0.0312	0.0122		0.0434	27,120	\$1,177.01
	Usage Charge	16109	3165	03/00	A	COM	0.0312	0.0122		0.0434	61,600	\$2,673.44
	Usage Charge	16156	3262	03/00	A	COM	0.0312	0.0122		0.0434	2,201	\$95.52
	Usage Charge	16157	3261	03/00	A	COM	0.0312	0.0122		0.0434	2,201	\$95.52
	Usage Charge	16158	3277	03/00	A	COM	0.0312	0.0122		0.0434	920	\$39.93
	Usage Charge	16273	3214	03/00	A	COM	0.0312	0.0122		0.0434	18,025	\$782.29
	Usage Charge	62992	217831	03/00	A	COM	0.0312	0.0122		0.0434	12,400	\$538.16
TOTAL FOR CONTRACT 5009 FOR MONTH OF 03/00.											193,515	\$8,398.55

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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)

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

DATE	04/10/00	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: 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 # 3750354511 ABA # 111000012
DUE	04/20/00			
INVOICE NO.	35226			
TOTAL AMOUNT DUE	\$6,350.77			

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

POI NO.	RECEIPTS DRN No.	DELIVERIES		PROD MONTH	IC	RC	RATES			VOLUMES DTH DRY	AMOUNT
		POJ NO.	DRN No.				BASE	SURCHARGES	DISC		
	Usage Charge										
	Usage Charge	16103	3154	03/00	A	COM	0.0142	0.0122	0.0264	15,624	\$412.47
	Usage Charge	16104	28645	03/00	A	COM	0.0142	0.0122	0.0264	33,480	\$883.87
	Usage Charge	16105	3158	03/00	A	COM	0.0142	0.0122	0.0264	31,496	\$831.49
	Usage Charge	16106	28456	03/00	A	COM	0.0142	0.0122	0.0264	65,100	\$1,718.64
	Usage Charge	16107	3161	03/00	A	COM	0.0142	0.0122	0.0264	8,587	\$226.70
	Usage Charge	16108	3163	03/00	A	COM	0.0142	0.0122	0.0264	2,480	\$65.47
	Usage Charge	16109	3165	03/00	A	COM	0.0142	0.0122	0.0264	17,515	\$462.40
	Usage Charge	16156	3262	03/00	A	COM	0.0142	0.0122	0.0264	22,599	\$596.61
	Usage Charge	16157	3261	03/00	A	COM	0.0142	0.0122	0.0264	16,399	\$432.93
	Usage Charge	16158	3277	03/00	A	COM	0.0142	0.0122	0.0264	27,280	\$720.19
TOTAL FOR CONTRACT 3624 FOR MONTH OF 03/00.										240,560	\$6,350.77

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 35226 \*\*\*

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

DATE	04/10/00
DUE	04/20/00
INVOICE NO.	35235
TOTAL AMOUNT DUE	(\$425.62)

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 # 3750354511  
 ABA # 111000012

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

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES QTH DRY	AMOUNT	
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
					03/00	A	COM	0.0312	0.0122		0.0434	(9,807)	(\$425.62)
TOTAL FOR CONTRACT 5002 FOR MONTH OF 03/00.												(9,807)	(\$425.62)

No Notice

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

Amount	Project(s)	Project Area(s)

\*\*\* END OF INVOICE 35235 \*\*\*

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

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

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY  
 ATTN: SCHNEIDERMAN, MARC  
 POST OFFICE BOX 3395  
 WEST PALM BEACH, FL 33402-3395

Please reference this invoice no. on your remittance and wire to:  
 Wire Transfer  
 Florida Gas Transmission Company  
 Nations Bank, Dallas, TX  
 Account # 3750354511  
 ABA # 111000012

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

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH ORY	AMOUNT	
	GRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
	CIO - Net Receipt Imbalance				02/00		NRI	2.7100			2.7100	3	\$8.13
	CIO - Net No Notice Imbalance				02/00		NRI	2.7100			2.7100	6,546	\$17,739.66
TOTAL FOR MONTH OF 02/00.											6,549	\$17,747.79	

\*\*\* END OF INVOICE 35193 \*\*\*



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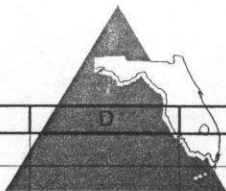
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CONFIDENTIAL INVOICE  
INTENTIONALLY LEFT BLANK



**Florida  
Public  
Utilities  
Company**

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8	<b><u>INVOICE</u></b>							
9								
10					Date:	March 14, 2000		
11					Due Date:	March 24, 2000		
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18	INVOICE NUMBER			12112859GS81				
19								
20								
21		<u>Description</u>		<u>Basis</u>	<u>Units</u>	<u>Price</u>	<u>Amount</u>	
22								
23	January 2000 Imbalance Trading			MMBtu				
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25	Totals							
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41	Mail Payment to:			Wire transfer payment to:				
42								
43	Florida Public Utilities Company			SunBank/South Florida, NA				
44	Attention: Christopher M. Snyder			501 East Los Olas Boulevard				
45	Post Office Box 3395			Ft. Lauderdale, Florida 33301				
46	West Palm Beach, Florida 33402-3395			ABA #067006076				
47				For the credit of Florida Public Utilities Company				
48				General Account No. 6990607009148				
49								
50	Please enclose one copy of this invoice with check payment							
51								
52								
53								
54	Post Office Box 3395 • West Palm Beach, Florida 33402-3395 • (561) 838-1723 • Fax (561) 838-1713							