

ORIGINAL

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas Adjustment)
Cost Recovery)
_____)

Docket No. 000003-GU
Filed: May 1, 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 George M. Bachman's Direct Testimony Exhibit GMB-1 attached to Florida Public Utilities Company's Request for Approval of Purchased Gas Cost Recovery True-Up Amount filed May 1, 2000. In support thereof, FPU states:

1. Exhibit GMB-1 consists of 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 April 1999 through December 1999.

2. FPU requests that certain information in its PGA true-up filing for the period of April 1999 through December 1999 be classified as "proprietary confidential business information" within the meaning of section 366.093, Florida Statutes. The specific information is in Schedule A-1 Supporting Detail Supplement, Schedule A-3, and Schedule A-4. 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 justification for the requested confidential treatment of the highlighted portions of FPU's Request for Approval of Purchased Gas Cost Recovery True-Up Amount.

DOCUMENT NUMBER-DATE

05382 MAY-18

FPCG-RECORDS/REPORTING


3. An unedited version of FPU's 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 April 1999 through December 1999 has been submitted to the division of Records and Reporting on this date under a separate cover with the information asserted to be confidential highlighted. An edited version of the documents on which the information asserted to be confidential has been redacted has been filed with FPU's Request for Approval of Purchased Gas Cost Recovery True-Up Amount on this date.

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 1st day of May, 2000.

MESSER, CAPARELLO & SELF, P.A.
215 S. Monroe Street, Suite 701
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Attorneys for Florida Public Utilities Company

Exhibit "A"
FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 000003-GU

Justification for Confidentiality of
 January 1999 through December 1999 Schedules:

| <u>SCHEDULES</u> | <u>PAGE(S)</u> | <u>LINES</u> | <u>COLUMNS</u> | <u>RATIONALE</u> |
|--------------------------|----------------|--------------|---|--|
| A-1 Supporting Detail | 4A | 6-9 | VENDOR INVOICE, CREDIT,CHECK, OR IDENTIFYING NUMBER INVOICE AMOUNT CLASSIFICATION BREAKDOWN | (1,3) (1,3) (1,3) (1,3) (1,3) |
| A-3 | 6A and 6B | 1-41 1-20 | 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) (1,2) (1) |
| A-4 | 9 | 1-39 | PRODUCER NAME, RECEIPT POINT, GROSS AMOUNT, NET AMOUNT, MONTHLY GROSS, MONTHLY NET, WELLHEAD PRICE, CITYGATE PRICE | (1) (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 FPU 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 FPU 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.

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

| | CURRENT MONTH: | | | | PERIOD TO DATE | | | | |
|--|----------------|-------------------|-------------------|--------------|----------------|-------------------|-------------------|--------------|--|
| | DECEMBER 1999 | | DECEMBER 1999 | | DECEMBER 1999 | | DECEMBER 1999 | | |
| | ACTUAL | ORIGINAL ESTIMATE | DIFFERENCE AMOUNT | DIFFERENCE % | ACTUAL | ORIGINAL ESTIMATE | DIFFERENCE AMOUNT | DIFFERENCE % | |
| COST OF GAS PURCHASED | | | | | | | | | |
| 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) | |

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: | | | | 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: | | | | 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:
CURRENT MONTH:

JANUARY 1999 THROUGH DECEMBER 1999
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 |

EXHIBIT NO. 000003-GU
DOCKET NO. 000003-GU
FLORIDA PUBLIC UTILITIES COMPANY
(GMB-1)

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 | | | 16 | | 0.00 | 0.00 | 0.00 | | 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 | | | | | | | | | | |
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| 23 | | | | | | | | | | |
| 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 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | |
| 2 | JAN 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | |
| 3 | JAN 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | |
| 4 | JAN 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | |
| 5 | JAN 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | |
| 6 | FEB 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | |
| 7 | FEB 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | |
| 8 | FEB 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | |
| 9 | FEB 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | |
| 10 | FEB 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | |
| 11 | FEB 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | |
| 12 | FEB 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | |
| 13 | MAR 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | |
| 14 | MAR 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | |
| 15 | MAR 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | |
| 16 | MAR 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | |
| 17 | APR 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | |
| 18 | APR 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | |
| 19 | APR 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | |
| 20 | APR 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | |
| 21 | APR 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | |
| 22 | MAY 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | |
| 23 | MAY 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | |
| 24 | MAY 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | |
| 25 | MAY 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | |
| 26 | JUN 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | |
| 27 | JUN 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | |
| 28 | JUN 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | |
| 29 | JUN 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | |
| 30 | JUL 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | |
| 31 | JUL 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | |
| 32 | JUL 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | |
| 33 | JUL 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | |
| 34 | AUG 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | |
| 35 | AUG 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | |
| 36 | AUG 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | |
| 37 | AUG 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | |
| 38 | AUG 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | |
| 39 | AUG 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | |
| 40 | SEP 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | |
| 41 | SEP 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | |
| 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 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | | |
| 2 | SEP 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | | |
| 3 | SEP 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | | |
| 4 | OCT 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | | |
| 5 | OCT 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | | |
| 6 | OCT 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | | |
| 7 | OCT 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | | |
| 8 | OCT 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | | |
| 9 | NOV 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | | |
| 10 | NOV 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | | |
| 11 | NOV 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | | |
| 12 | NOV 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | | |
| 13 | NOV 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | | |
| 14 | NOV 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | | |
| 15 | NOV 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | | |
| 16 | NOV 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | | |
| 17 | DEC 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | | |
| 18 | DEC 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | | |
| 19 | DEC 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | | |
| 20 | DEC 99 | | SYS SUPPLY | N/A | | | | | N/A | N/A | | | |
| TOTAL | | | | | | | 41,384,310 | 2,179,630 | 43,563,940 | 9,825,925.00 | 0 | 0 | 22.56 |

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 | | | | | | | | | | | | |
| $\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$ | 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 | | | | | | | | | | | | |
| $\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$ | 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 |

| COMPANY: FLORIDA PUBLIC UTILITIES COMPANY | | FINAL FUEL OVER/UNDER RECOVERY | | SCHEDULE A-7 |
|---|---|--------------------------------|-------------------|--------------|
| FOR THE PERIOD: | | JANUARY 99 | Through | DECEMBER 99 |
| 1 | TOTAL ACTUAL FUEL COST FOR THE PERIOD | | A-2 Line 3 | 14,544,140 |
| 2 | TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD | | A-2 Line 6 | 14,714,463 |
| 3 | ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD (2-1) | | | 170,323 |
| 4 | INTEREST PROVISION ACTUAL OVER/UNDER RECOVERY | | A-2 Line 8 | 15,969 |
| 5 | FOR THE PERIOD (3+4) | | | 186,292 |
| 6 | LESS: ESTIMATED/ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD JANUARY 99 Through DECEMBER 99 (From Schedule E-2) WHICH WAS INCLUDED IN THE CURRENT JANUARY 2000 Through DECEMBER 2000 PERIOD | | E-4 Line 4 Col. 4 | 253,448 |
| 7 | FINAL FUEL OVER/UNDER RECOVERY TO BE INCLUDED IN THE PROJECTED JANUARY 2001 Through DECEMBER 2001 PERIOD (5-6) | | | (67,156) |