

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

SCHEDULE A-1

020003-GU

COST OF GAS PURCHASED	CURRENT MONTH:		APRIL		PERIOD TO DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
1 COMMODITY (Pipeline)	12,359	11,499	860	7.48	60,003	55,047	4,956	9.00	
2 NO NOTICE SERVICE	4,425	4,425	0	0.00	27,878	27,525	253	0.92	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	1,178,167	1,368,656	(190,489)	(13.92)	4,640,283	7,047,982	(2,407,699)	(34.16)	
5 DEMAND	483,903	549,480	(65,577)	(11.93)	2,003,173	2,202,361	(199,188)	(9.04)	
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)	1,678,854	1,934,060	(255,206)	(13.20)	6,731,337	9,333,015	(2,601,678)	(27.88)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	2,066	3,484	(1,418)	(40.70)	6,440	16,806	(10,366)	(61.68)	
14 TOTAL THERM SALES	1,540,055	1,463,655	76,399	5.22	6,742,504	6,361,777	380,727	5.98	
<b>THERMS PURCHASED</b>									
15 COMMODITY (Pipeline)	3,880,270	3,871,490	8,780	0.23	17,888,150	17,556,980	331,170	1.89	
16 NO NOTICE SERVICE	750,000	750,000	0	0.00	4,725,000	4,682,000	43,000	0.92	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	3,880,270	3,871,490	8,780	0.23	17,893,910	17,556,980	336,930	1.92	
19 DEMAND	4,734,000	6,534,000	(1,800,000)	(27.55)	23,326,596	30,574,000	(7,247,404)	(23.70)	
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)	3,880,270	3,871,490	8,780	0.23	17,893,910	17,556,980	336,930	1.92	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	5,687	6,970	(1,283)	(18.41)	17,912	31,600	(13,688)	(43.32)	
27 TOTAL THERM SALES (24-26 Estimated Only)	6,306,783	3,864,520	2,442,263	63.20	26,655,456	17,525,380	9,130,076	52.10	
<b>CENTS PER THERM</b>									
28 COMMODITY (Pipeline) (1/15)	0.319	0.297	0.022	7.41	0.335	0.314	0.021	6.69	
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)	30.363	35.352	(4.989)	(14.11)	25.932	40.143	(14.211)	(35.40)	
32 DEMAND (5/19)	10.222	8.410	1.812	21.55	8.588	7.203	1.385	19.23	
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)	43.266	49.956	(6.690)	(13.39)	37.618	53.158	(15.540)	(29.23)	
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)	36.328	49.986	(13.658)	(27.32)	35.954	53.184	(17.230)	(32.40)	
40 TOTAL COST OF THERM SOLD (11/27)	26.620	50.047	(23.427)	(46.81)	25.253	53.254	(28.001)	(52.58)	
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)	26.465	49.892	(23.427)	(46.96)	25.098	53.099	(28.001)	(52.73)	
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)	26.59812	50.14296	(23.545)	(46.96)	25.22424	53.36609	(28.142)	(52.73)	
45 PGA FACTOR ROUNDED TO NEAREST .001	26.598	50.143	(23.545)	(46.96)	25.224	53.366	(28.142)	(52.73)	

**DECLASSIFIED**  
 MK 8-6-02

DOCUMENT NUMBER-DATE  
 06181 MAY 188  
 FPSC-RECORDS/REPORTING

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

SCHEDULE A-1/R

	CURRENT MONTH:				APRIL		PERIOD TO DATE			
		ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE		
				AMOUNT	%			AMOUNT	%	
<b>COST OF GAS PURCHASED</b>										
1 COMMODITY (Pipeline)		12,359	11,499	860	7.48	60,003	55,047	4,956	9.00	
2 NO NOTICE SERVICE		4,425	4,425	0	0.00	27,878	27,625	253	0.92	
3 SWING SERVICE		0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)		1,178,167	1,368,656	(190,489)	(13.92)	4,640,283	7,047,982	(2,407,699)	(34.16)	
5 DEMAND		483,993	549,480	(65,577)	(11.93)	2,003,173	2,202,361	(199,188)	(9.04)	
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)		1,678,854	1,934,060	(255,206)	(13.20)	6,731,337	9,333,015	(2,601,678)	(27.88)	
12 NET UNBILLED		0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE		2,066	3,484	(1,418)	(40.70)	6,440	16806	(10,366)	(61.68)	
14 TOTAL THERM SALES		1,540,055	1,463,665	76,390	5.22	6,742,504	6361777	380,727	5.98	
<b>THERMS PURCHASED</b>										
15 COMMODITY (Pipeline)		3,880,270	3,871,490	8,780	0.23	17,888,150	17,556,980	331,170	1.89	
16 NO NOTICE SERVICE		750,000	750,000	0	0.00	4,725,000	4,682,000	43,000	0.92	
17 SWING SERVICE		0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)		3,880,270	3,871,490	8,780	0.23	17,893,910	17,556,980	336,930	1.92	
19 DEMAND		4,734,000	6,534,000	(1,800,000)	(27.55)	23,326,596	30,574,000	(7,247,404)	(23.70)	
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)		3,880,270	3,871,490	8,780	0.23	17,893,910	17,556,980	336,930	1.92	
25 NET UNBILLED		0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE		5,687	6,970	(1,283)	(18.41)	17,912	31,600	(13,688)	(43.32)	
27 TOTAL THERM SALES (24-26 Estimated Only)		6,306,783	3,864,520	2,442,263	63.20	26,655,456	17,525,380	9,130,076	52.10	
<b>CENTS PER THERM</b>										
28 COMMODITY (Pipeline) (1/15)		0.319	0.297	0.022	7.41	0.335	0.314	0.021	6.69	
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)		30.363	35.352	(4.989)	(14.11)	25.932	40.143	(14.211)	(35.40)	
32 DEMAND (5/19)		10.222	8.410	1.812	21.55	8.588	7.203	1.385	19.23	
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)		43.266	49.956	(6.690)	(13.39)	37.618	53.158	(15.540)	(29.23)	
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)		36.328	49.986	(13.658)	(27.32)	35.954	53.184	(17.230)	(32.40)	
40 TOTAL COST OF THERM SOLD (11/27)		26.620	50.047	(23.427)	(46.81)	25.253	53.254	(28.001)	(52.58)	
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)		26.465	49.892	(23.427)	(46.96)	25.098	53.099	(28.001)	(52.73)	
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)		26.59812	50.14296	(23.545)	(46.96)	25.22424	53.36609	(28.142)	(52.73)	
45 PGA FACTOR ROUNDED TO NEAREST .001		26.598	50.143	(23.545)	(46.96)	25.224	53.366	(28.142)	(52.73)	

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

SCHEDULE A-1/FLEXDOWN

	CURRENT MONTH:		APRIL		PERIOD TO DATE				
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
<b>COST OF GAS PURCHASED</b>									
1 COMMODITY (Pipeline)	12,359	11,499	860	7.48	60,003	55,047	4,956	9.00	
2 NO NOTICE SERVICE	4,425	4,425	0	0.00	27,878	27,625	253	0.92	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	1,178,167	1,368,656	(190,489)	(13.92)	4,640,283	7,047,982	(2,407,699)	(34.16)	
5 DEMAND	483,903	549,480	(65,577)	(11.93)	2,003,173	2,202,361	(199,188)	(9.04)	
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	(466,911)	466,911	(100.00)	0	(2,954,432)	2,954,432	(100.00)	
11 TOTAL COST (1+2+3+4+5+6+10)(7+8+9)	1,678,854	1,467,149	211,705	14.43	6,731,337	6,378,583	352,754	5.53	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	2,066	3,484	(1,418)	(40.70)	6,440	16,806	(10,366)	(61.68)	
14 TOTAL THERM SALES	1,540,055	1,463,665	76,390	5.22	6,742,504	6,361,777	380,727	5.98	
<b>THERMS PURCHASED</b>									
15 COMMODITY (Pipeline)	3,880,270	3,871,490	8,780	0.23	17,888,150	17,556,980	331,170	1.89	
16 NO NOTICE SERVICE	750,000	750,000	0	0.00	4,725,000	4,682,000	43,000	0.92	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	3,880,270	3,871,490	8,780	0.23	17,893,910	17,556,980	336,930	1.92	
19 DEMAND	4,734,000	6,534,000	(1,800,000)	(27.55)	23,326,596	30,574,000	(7,247,404)	(23.70)	
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)	3,880,270	3,871,490	8,780	0.23	17,893,910	17,556,980	336,930	1.92	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	5,687	6,970	(1,283)	(18.41)	17,912	31,600	(13,688)	(43.32)	
27 TOTAL THERM SALES (24-26 Estimated Only)	6,306,783	3,864,520	2,442,263	63.20	26,655,456	17,525,380	9,130,076	52.10	
<b>CENTS PER THERM</b>									
28 COMMODITY (Pipeline) (1/15)	0.319	0.297	0.022	7.41	0.335	0.314	0.021	6.69	
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)	30.363	35.352	(4.989)	(14.11)	25.932	40.143	(14.211)	(35.40)	
32 DEMAND (5/19)	10.222	8.410	1.812	21.55	8.588	7.203	1.385	19.23	
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)	43.266	37.896	5.370	14.17	37.618	36.331	1.287	3.54	
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)	36.328	49.986	(13.658)	(27.32)	35.954	53.184	(17.230)	(32.40)	
40 TOTAL COST OF THERM SOLD (11/27)	26.620	37.965	(11.345)	(29.88)	25.253	36.396	(11.143)	(30.62)	
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)	26.465	37.810	(11.345)	(30.01)	25.098	36.241	(11.143)	(30.75)	
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)	26.59812	38.00018	(11.402)	(30.01)	25.22424	36.42329	(11.199)	(30.75)	
45 PGA FACTOR ROUNDED TO NEAREST .001	26.598	38.000	(11.402)	(30.01)	25.224	36.423	(11.199)	(30.75)	

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  
APRIL 2000

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	3,668,900	11,460.47	0.312
2 No Notice Commodity Adjustment - System Supply	(68,470)	(291.00)	0.425
3 Commodity Pipeline - Scheduled FTS - End Users	0	0.00	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	279,840	1,189.32	0.425
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)	3,880,270	12,358.79	0.319
<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	3,600,430	1,094,701.13	30.405
18 Commodity Other - Scheduled FTS - OSSS	279,840	83,465.84	29.826
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)	3,880,270	1,178,166.97	30.363
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement to System Supply	4,454,160	481,286.87	10.805
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	279,840	2,616.50	0.935
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	4,734,000	483,903.37	10.222
<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: APRIL 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	35468	10	244,807.04	0.00	4,425.00	0.00	0.00	240,382.04	0.00
2	FGT	35458	11	243,521.33	0.00	0.00	0.00	0.00	243,521.33	0.00
3	FGT	35702	12	6,451.18	6,451.18	0.00	0.00	0.00	0.00	0.00
4	FGT	35692	13	6,198.61	6,198.61	0.00	0.00	0.00	0.00	0.00
5	FGT	35701	14	(291.00)	(291.00)	0.00	0.00	0.00	0.00	0.00
6	DUKE	SR00040541	15	472,043.40	0.00	0.00	0.00	472,043.40	0.00	0.00
7	AMOCO	507367	16	471,280.77	0.00	0.00	0.00	471,280.77	0.00	0.00
8	AMOCO	507634	17	234,842.80	0.00	0.00	0.00	234,842.80	0.00	0.00
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
<b>TOTAL</b>				1,678,854.13	12,358.79	4,425.00	0.00	1,178,166.97	483,903.37	0.00

FOR THE PERIOD OF: JANUARY 2000 THROUGH DECEMBER 2000

	CURRENT MONTH: APRIL				PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
<b>TRUE-UP CALCULATION</b>									
1 PURCHASED GAS COST (Sch. A-1 Line 4)	1,178,167	1,368,656	190,489	13.92	4,640,283	7,047,982	2,407,699	34.16	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	500,687	98,493	(402,194)	(408.35)	2,091,054	(669,399)	(2,760,453)	412.38	
3 TOTAL	1,678,854	1,467,149	(211,705)	(14.43)	6,731,337	6,378,583	(352,754)	(5.53)	
4 FUEL REVENUES (NET OF REVENUE TAX)	1,540,055	1,463,665	(76,390)	(5.22)	6,742,504	6,361,777	(380,727)	(5.98)	
5 TRUE-UP (COLLECTED) OR REFUNDED	5,621	5,621	0	0.00	22,484	22,484	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,545,676	1,469,286	(76,390)	(5.20)	6,764,988	6,384,261	(380,727)	(5.96)	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(133,178)	2,137	135,315	6,332.01	33,651	5,678	(27,973)	(492.66)	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	414	0	(414)	0.00	716	0	(716)	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	150,569	548,416	397,847	72.54	301	561,738	561,437	99.95	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(5,621)	(5,621)	0	0.00	(22,484)	(22,484)	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)	12,184	544,932	532,748	97.76	12,184	544,932	532,748	97.76	
<b>INTEREST PROVISION</b>									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	150,569	548,416	397,847	72.54					
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	11,770	544,932	533,162	97.84					
14 TOTAL (12+13)	162,339	1,093,348	931,009	85.15					
15 AVERAGE (50% OF 14)	81,170	546,674	465,505	85.15					
16 INTEREST RATE - FIRST DAY OF MONTH	6.07%	0.0000%	...	...					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	6.18%	0.0000%	...	...					
18 TOTAL (16+17)	12.2500%	0.0000%	...	...					
19 AVERAGE (50% OF 18)	6.1250%	0.0000%	...	...					
20 MONTHLY AVERAGE (19/12 Months)	0.510%	0.000%	...	...					
21 INTEREST PROVISION (15x20)	414	0	...	...					

\* If line 5 is a refund add to line 4  
If line 5 is a collection ( ) subtract from line 4

Estimated Only:

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

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

TRANSPORTATION PURCHASES  
SYSTEM SUPPLY AND END USE

SCHEDULE A-3

ACTUAL FOR THE PERIOD OF:  
PRESENT MONTH: JANUARY 2000 THROUGH DECEMBER 2000  
APRIL

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	Jan-00	DUKE	SYS SUPPLY	N/A	1699780	225500	1925280	504,742	N/A	N/A	INCL. IN COST	26.21655032
2	Jan-00	DUKE	SYS SUPPLY	N/A	471660	0	471660	125,048	N/A	N/A	INCL. IN COST	26.5123182
3	Jan-00	AMOCO	SYS SUPPLY	N/A	2110330	0	2110330	505,683	N/A	N/A	INCL. IN COST	23.9622713
4	Jan-00	AMOCO	SYS SUPPLY	N/A	471440	0	471440	118,451	N/A	N/A	INCL. IN COST	25.1253606
5	Jan-00	CENT FL GAS	SYS SUPPLY	N/A	0	0	0	(16,491)	N/A	N/A	INCL. IN COST	N/A
6	Jan-00	FGT	SYS SUPPLY	N/A	0	0	0	(36,224)	N/A	N/A	INCL. IN COST	N/A
7	Feb-00	DUKE	SYS SUPPLY	N/A	1791560	240500	2032060	526,842	N/A	N/A	INCL. IN COST	25.92649823
8	Feb-00	DUKE	SYS SUPPLY	N/A	315250	0	315250	87,508	N/A	N/A	INCL. IN COST	27.75828707
9	Feb-00	AMOCO	SYS SUPPLY	N/A	1931510	0	1931510	517,853	N/A	N/A	INCL. IN COST	26.81078534
10	Feb-00	AMOCO	SYS SUPPLY	N/A	515420	0	515420	145,567	N/A	N/A	INCL. IN COST	28.24240425
11	Feb-00	CENT FL GAS	SYS SUPPLY	N/A	0	0	0	(47,522)	N/A	N/A	INCL. IN COST	N/A
12	Feb-00	FGT	SYS SUPPLY	N/A	0	0	0	(25,572)	N/A	N/A	INCL. IN COST	N/A
13	Feb-00	FGT	SYS SUPPLY	N/A	0	0	0	155	N/A	N/A	INCL. IN COST	N/A
14	Mar-00	DUKE	SYS SUPPLY	N/A	1824590	180250	2004840	562,898	N/A	N/A	INCL. IN COST	28.07695377
15	Mar-00	AMOCO	SYS SUPPLY	N/A	1668400	0	1668400	446,778	N/A	N/A	INCL. IN COST	26.77883002
16	Mar-00	AMOCO	SYS SUPPLY	N/A	436500	0	436500	116,662	N/A	N/A	INCL. IN COST	26.72668958
17	Mar-00	AMOCO	SYS SUPPLY	N/A	130950	0	130950	37,538	N/A	N/A	INCL. IN COST	28.66590302
18	Mar-00	FPL	SYS SUPPLY	N/A	0	0	0	(125,548)	N/A	N/A	INCL. IN COST	N/A
19	Mar-00	FGT	SYS SUPPLY	N/A	0	0	0	17,748	N/A	N/A	INCL. IN COST	N/A
20	Apr-00	DUKE	SYS SUPPLY	N/A	1250320	279,840	1530160	472,043	N/A	N/A	INCL. IN COST	30.84925759
21	Apr-00	AMOCO	SYS SUPPLY	N/A	1594770	0	1594770	471,281	N/A	N/A	INCL. IN COST	29.55165949
22	Apr-00	AMOCO	SYS SUPPLY	N/A	755340	0	755340	234,843	N/A	N/A	INCL. IN COST	31.09103185
TOTAL					16,967,820	926,090	17,893,910	4,640,283.00	0	0	0	25.93

## FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
 FOR THE PERIOD: JANUARY 2000 THROUGH DECEMBER 2000  
 MONTH: APRIL 2000

	PRODUCER/ SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1	DUKE	8489	4,394	4,252	131,820	127,866	\$2.8700	\$2.9587
2	AMOCO	7995	14	13	411	399	\$2.8825	\$2.9486
3	AMOCO	7995	133	129	4,000	3,880	\$2.8700	\$2.9588
4	AMOCO	7995	133	129	4,000	3,880	\$2.8750	\$2.9639
5	AMOCO	7995	299	290	8,959	8,690	\$2.8950	\$2.9846
6	AMOCO	7995	1,100	1,067	33,000	32,010	\$2.9025	\$2.9923
7	AMOCO	7995	133	129	4,000	3,880	\$2.9300	\$3.0206
8	AMOCO	7995	400	388	12,000	11,640	\$2.9750	\$3.0670
9	AMOCO	7995	50	49	1,500	1,455	\$2.9850	\$3.0773
10	AMOCO	7995	50	49	1,500	1,455	\$2.9900	\$3.0825
11	AMOCO	7995	117	113	3,500	3,395	\$3.0000	\$3.0928
12	AMOCO	7995	350	340	10,500	10,185	\$3.0650	\$3.1598
13	AMOCO	7995	67	65	2,000	1,940	\$3.0700	\$3.1649
14	AMOCO	7995	250	243	7,500	7,275	\$3.0850	\$3.1804
15	AMOCO	7995	133	129	4,000	3,880	\$3.0950	\$3.1907
16	AMOCO	7995	100	97	3,000	2,910	\$3.1300	\$3.2288
17	AMOCO	7995	67	65	2,000	1,940	\$3.1400	\$3.2371
18	AMOCO	7995	150	146	4,500	4,365	\$3.1450	\$3.2423
19	AMOCO	7995	100	97	3,000	2,910	\$3.1550	\$3.2526
20	AMOCO	7995	50	49	1,500	1,455	\$3.1600	\$3.2577
21	AMOCO	25809	2,180	2,115	65,408	63,447	\$2.8825	\$2.9510
22	AMOCO	157738	2,200	2,134	66,000	64,020	\$2.8525	\$2.9407
23	DUKE	157739	1,100	1,067	33,000	32,010	\$2.8400	\$2.9278
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								
43								
<b>TOTAL</b>			13,570	13,165	407,099	394,887		
<b>WEIGHTED AVERAGE</b>							\$2.8941	\$2.9836

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



COMPANY: FLORIDA PUBLIC UTILITIES COMPANY			THERM SALES AND CUSTOMER DATA				SCHEDULE A-5			
FOR THE PERIOD OF:			JANUARY 2000 THROUGH DECEMBER 2000							
			CURRENT MONTH:		APRIL		PERIOD TO DATE			
			ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
					AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>THERM SALES (FIRM)</b>										
GENERAL SERVICE	(11)	1,080,495	977,790	(102,705)	(10.50)	5,180,506	4,783,000	(397,506)	(8.31)	
OUTDOOR LIGHTING	(21)	71	70	(1)	(1.43)	263	280	17	6.07	
RESIDENTIAL	(31)	880,914	891,380	10,466	1.17	4,856,043	4,353,070	(502,973)	(11.55)	
LARGE VOLUME	(51)	1,745,407	1,839,740	94,333	5.13	7,284,470	7,751,720	467,250	6.03	
FIRM TRANSPORT	(91)	412,498	162,280	(250,218)	(154.19)	1,506,019	649,120	(856,899)	(100.00)	
<b>TOTAL FIRM</b>		<b>4,119,385</b>	<b>3,871,260</b>	<b>(248,125)</b>	<b>(6.41)</b>	<b>18,827,301</b>	<b>17,537,190</b>	<b>(1,290,111)</b>	<b>(7.36)</b>	
<b>THERM SALES (INTERRUPTIBLE)</b>										
INTERRUPTIBLE	(61)	118,640	155,540	36,900	23.72	482,732	637,310	154,578	24.25	
INTERRUPTIBLE TRANSPORT	(92)	379,241	256,650	(122,591)	(47.77)	1,369,344	1,038,820	(330,524)	(31.82)	
LARGE VOLUME INTERRUPTIBLE	(93)	1,622,477	1,800,000	177,523	9.86	5,518,500	7,260,000	1,741,500	23.99	
OFF SYSTEM SALES SERVICE	(95)	279,840	0	(279,840)	0.00	926,090	0	(926,090)	0.00	
<b>TOTAL INTERRUPTIBLE</b>		<b>2,400,198</b>	<b>2,212,190</b>	<b>(188,008)</b>	<b>(8.50)</b>	<b>8,296,666</b>	<b>8,936,130</b>	<b>639,464</b>	<b>7.16</b>	
<b>TOTAL THERM SALES</b>		<b>6,519,583</b>	<b>6,083,450</b>	<b>(436,133)</b>	<b>(7.17)</b>	<b>27,123,967</b>	<b>26,473,320</b>	<b>(650,647)</b>	<b>(2.46)</b>	
<b>NUMBER OF CUSTOMERS (FIRM)</b>			<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>							
GENERAL SERVICE	(11)	2,889	2,916	27	0.93	2,881	2,907	26	0.89	
OUTDOOR LIGHTING	(21)	0	2	2	100.00	0	2	2	100.00	
RESIDENTIAL	(31)	35,199	35,147	(52)	(0.15)	35,113	34,927	(186)	(0.53)	
LARGE VOLUME	(51)	922	872	(50)	(5.73)	914	869	(45)	(5.18)	
FIRM TRANSPORT	(91)	9	3	(6)	(200.00)	8	3	(5)	0.00	
<b>TOTAL FIRM</b>		<b>39,019</b>	<b>38,940</b>	<b>(79)</b>	<b>(0.20)</b>	<b>38,916</b>	<b>38,708</b>	<b>(208)</b>	<b>(0.54)</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)	9	9	0	0.00	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>18</b>	<b>18</b>	<b>0</b>	<b>0.00</b>	<b>17</b>	<b>18</b>	<b>1</b>	<b>5.56</b>	
<b>TOTAL CUSTOMERS</b>		<b>39,037</b>	<b>38,958</b>	<b>(79)</b>	<b>(0.20)</b>	<b>38,933</b>	<b>38,726</b>	<b>(207)</b>	<b>(0.53)</b>	
<b>THERM USE PER CUSTOMER</b>										
GENERAL SERVICE	(11)	374	335	(39)	(11.64)	1,798	1,645	(153)	(9.30)	
OUTDOOR LIGHTING	(21)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
RESIDENTIAL	(31)	25	25	0	0.00	138	125	(13)	(10.40)	
LARGE VOLUME	(51)	1,893	2,110	217	10.28	7,970	8,920	950	10.65	
FIRM TRANSPORT	(91)	45,833	54,093	8,260	15.27	188,252	216,373	28,121	(100.00)	
INTERRUPTIBLE	(61)	16,949	19,443	2,494	12.83	68,962	79,664	10,702	13.43	
INTERRUPTIBLE TRANSPORT	(92)	42,138	28,517	(13,621)	(47.76)	171,168	115,424	(55,744)	(48.29)	
LARGE VOLUME INTERRUPTIBLE	(93)	1,622,477	1,800,000	177,523	9.86	0	7,260,000	7,260,000	100.00	
OFF SYSTEM SALES SERVICE	(95)	279,840	0	(279,840)	0.00	926,090	0	(926,090)	0.00	

CONVERSION FACTOR CALCULATION

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	1.0360	#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	1.05	#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	1.0352	#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	1.05	#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/El Paso Energy Affiliate

DATE	04/30/00	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: SNYDER, CHRIS POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank - Dallas, TX Account # ABA #
DUE	05/10/00		
INVOICE NO.	35466		
TOTAL AMOUNT DUE	\$244,807.04		

CONTRACT: 5009      SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY      SAP CUSTOMER NO:      PLEASE CONTACT JAMES CRAMER  
 TYPE: FIRM TRANSPORTATION      LEGAL ENTITY NO: 4084      AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE  
 DUNS NO: 00692427      OR CODE LIST

POI NO.	RECEIPTS DRN No.	DELIVERIES POI NO.	DRN No.	PRD MONTH	IC	RC	RATES			VOLUMES OTH DRY	AMOUNT	
							GASE	SURCHARGES	DTSC			NET
	RESERVATION CHARGE			04/00	A	RES	0.3667	0.0066		0.3753	156,460	\$48,726.94
	RES CHG FOR TEMP RELINQ AT LESS THAN MAX RATE			04/00	A	RCS	0.3667			0.3667	660,000	\$243,342.00
	NO NOTICE RESERVATION CHARGE			04/00	A	NNR	0.0590			0.0590	75,000	\$4,425.00
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5669, at poi 16103			04/00	A	TRL	0.1118			0.1118	(45,000)	(\$5,031.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5669, at poi 16104			04/00	A	TRL	0.1118			0.1118	(20,000)	(\$13,416.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5669, at poi 16105			04/00	A	TRL	0.1118			0.1118	(7,500)	(\$838.50)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5669, at poi 16107			04/00	A	TRL	0.1118			0.1118	(18,000)	(\$2,012.40)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5669, at poi 16108			04/00	A	TRL	0.1118			0.1118	(42,000)	(\$4,695.60)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5669, at poi 16109			04/00	A	TRL	0.1118			0.1118	(33,000)	(\$3,689.40)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5669, at poi 16156			04/00	A	TRL	0.1118			0.1118	(42,000)	(\$4,695.60)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5669, at poi 16157			04/00	A	TRL	0.1118			0.1118	(3,000)	(\$335.40)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5669, at poi 62992			04/00	A	TRL	0.1118			0.1118	(60,000)	(\$6,708.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 3247, at poi 16105			04/00	A	TRL	0.0700			0.0700	(65,500)	(\$5,985.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 3247, at poi 16106			04/00	A	TRL	0.0700			0.0700	(114,000)	(\$7,980.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 3247, at poi 16157			04/00	A	TRL	0.0700			0.0700	(30,000)	(\$2,100.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 3247, at poi 16156			04/00	A	TRL	0.0700			0.0700	(60,000)	(\$4,200.00)
	TOTAL FOR CONTRACT 5009 FOR MONTH OF 04/00.										231,460	\$244,807.04

\*\*\* END OF INVOICE 35466 \*\*\*

REDACTED

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

DATE	04/30/00	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: SNYDER, CHRIS POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank, Dallas, TX Account # : ABA # :
DEL	05/10/00		
TRVOTCC NO.	35458		
TOTAL AMOUNT DUE	\$243,521.33		

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

POJ NO.	RECEIPTS		DELIVERIES		PROD MONTH	IC	RC	RATES			VOLUMES OTH DRY	AMOUNT	
	DRN NO.		POJ NO.	GRN NO.				BASE	SURCHARGES	GTSC			NET
					04/00	A	RES	0.7618	0.0066		0.7684	316,920	\$243,521.33
RESERVATION CHARGE													
TOTAL FOR CONTRACT 3624 FOR MONTH OF 04/00.												316,920	\$243,521.33

\*\*\* END OF INVOICE 35458 \*\*\*

REDACTED

11

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

DATE	05/10/00	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 # ABA #
DUPLICATE	05/20/00		
INVOICE NO.	35702		
TOTAL AMOUNT DUE	\$6,451.18		

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

POI NO.	RECEIPTS ERN NO.	DELIVERIES		PROD MONTH	IC	RC	RATES				VOLUMES DTH ORY	AMOUNT
		POI NO.	GRN NO.				BASE	SURCHARGES	DTSC	NET		
Usage Charge		16103	3154	04/00	A	COM	0.0312	0.0113		0.0425	5,880	\$249.90
Usage Charge		16104	28645	04/00	A	COM	0.0312	0.0113		0.0425	7,343	\$312.08
Usage Charge		16105	3158	04/00	A	COM	0.0312	0.0113		0.0425	12,720	\$540.60
Usage Charge		16106	28456	04/00	A	COM	0.0312	0.0113		0.0425	3,000	\$127.50
Usage Charge		16107	3161	04/00	A	COM	0.0312	0.0113		0.0425	12,690	\$539.33
Usage Charge		16108	3163	04/00	A	COM	0.0312	0.0113		0.0425	15,600	\$663.00
Usage Charge		16109	3165	04/00	A	COM	0.0312	0.0113		0.0425	52,415	\$2,227.64
Usage Charge		16156	3262	04/00	A	COM	0.0312	0.0113		0.0425	2,130	\$90.53
Usage Charge		16157	3261	04/00	A	COM	0.0312	0.0113		0.0425	2,130	\$90.53
Usage Charge		16158	3277	04/00	A	COM	0.0312	0.0113		0.0425	600	\$25.50
Usage Charge		16273	3214	04/00	A	COM	0.0312	0.0113		0.0425	27,984	\$1,189.32
Usage Charge		62992	217831	04/00	A	COM	0.0312	0.0113		0.0425	9,300	\$395.25
TOTAL FOR CONTRACT 5009 FOR MONTH OF 04/00.											151,792	\$6,451.18

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

12

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

DATE	05/10/00	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 # ABA #
DUE	05/20/00		
INVOICE NO.	35692		
TOTAL AMOUNT DUE	\$6,198.61		

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

POI NO.	RECEIPTS	DELIVERIES		PROD MONTH	IC	RC	RATES			VOLUMES OTH DRY	AMOUNT	
	DRN No.	POI NO.	DRN No.				BASE	SURCHARGES	OTSC			NET
Usage Charge		16103	3154	04/00	A	COM	0.0142	0.0113		0.0255	11,500	\$293.25
Usage Charge		16104	28645	04/00	A	COM	0.0142	0.0113		0.0255	35,702	\$910.40
Usage Charge		16105	3158	04/00	A	COM	0.0142	0.0113		0.0255	30,280	\$772.14
Usage Charge		16106	28456	04/00	A	COM	0.0142	0.0113		0.0255	71,700	\$1,828.35
Usage Charge		16107	3161	04/00	A	COM	0.0142	0.0113		0.0255	8,310	\$211.91
Usage Charge		16108	3163	04/00	A	COM	0.0142	0.0113		0.0255	2,400	\$61.20
Usage Charge		16109	3165	04/00	A	COM	0.0142	0.0113		0.0255	12,050	\$307.28
Usage Charge		16156	3262	04/00	A	COM	0.0142	0.0113		0.0255	26,270	\$669.89
Usage Charge		16157	3261	04/00	A	COM	0.0142	0.0113		0.0255	21,070	\$537.29
Usage Charge		16158	3277	04/00	A	COM	0.0142	0.0113		0.0255	23,800	\$606.90
TOTAL FOR CONTRACT 3624 FOR MONTH OF 04/00.										243,082	\$6,198.61	

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 35692 \*\*\*

REDACTED

13

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

DATE	05/10/00	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: SNOYER, 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	05/20/00		
INVOICE NO.	35701		
TOTAL AMOUNT DUE	(\$291.00)		

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

POI NO.	RECEIPTS DRN No.	DELIVERIES		PRD MONTH	TC	RC	RATES				VOLUMES OTH ORY	AMOUNT
		POI NO.	DRN No.				BASE	SURCHARGES	DISC	RET		
	No Notice			04/00	A	COM	0.0312	0.0113		0.0425	(6,847)	(\$291.00)
TOTAL FOR CONTRACT 5002 FOR MONTH OF 04/00.											(6,847)	(\$291.00)

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 35701 \*\*\*

REDACTED



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

Invoice No: SR00040541  
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: May 10, 2000  
Payment Terms: Due May 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:						
4/00	5430 - ZONE 1	6489	Pooling\Zone 1 CS #7	131,820	2.8700	378,323.40
4/00	B2B1500	716	Pooling\Zone 3 CS #11	33,000	2.8400	93,720.00
<b>** Invoice Totals</b>				<b>164,820</b>		<b>5472,043.40</b>

- \*\* When paying by check, send remittance information with payment.
- \*\* When paying by wire transfer, please fax remittance information to the attention of Accounts Receivable at (713) 260-8585 or mail to the address shown on the letterhead.
- \*\* Please refer to this invoice with your payment.
- \*\* Any questions about this invoice, please contact Sheila Moore at telephone (713) 975-4229.

**REDACTED**





**Natural Gas Sales Invoice**



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

Invoice Number 507367  
 Invoice Date 05/02/2000  
 Contract 157115  
 Delivery Month 04/2000  
 Due Date 05/25/2000

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 04/00. Calculations are based on nominated quantities.

Deliver Point Description	Amoco ID#	Quantity MMBTU	Price \$/MMBTU	Amount Due (\$)
FGT ZONE 1 POOL (STA 7)	048630	<del>65,409</del> 65,589	2.86250	<del>187,748.51</del> 187,748.51
FGT STATION 3 POOL POINT	059380	33,000	2.90250	95,782.50
FGT FAIRWAY FLD	070036	66,000	2.85250	188,265.00

Total Amount Due ~~471,798.01~~

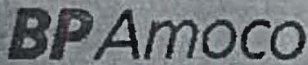
471,280.77

**REDACTED**

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

For Amoco use only: 141876

Invoice Page 1 of 1



**Natural Gas Sales Invoice - Revised**

Invoice Number 507634  
 Invoice Date 05/02/2000  
 Contract 196781  
 Delivery Month 04/2000  
 Due Date 05/25/2000

**BP Amoco Gas and Power - North America**  
 Amoco Energy Trading Corporation  
 Tax ID No. 38-3421804

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 04/00. Calculations are based on nominated quantities.

Deliver Point Description	Amoco ID#	Quantity MMBTU	Price \$/MMBTU	Amount Due (\$)
FGT STATION 8 POOL POINT	059380	<del>77,869</del> 77,870	3.01580	<del>234,937.33</del> 234,842.80
			Revised Amount due:	234,837.33 234,842.80
			Previous Amount	234,938.56
			Net Change Amount	-101.23

**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