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 CONFIDENTIAL

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY SCHEDULE A-1
COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
 Customers of former South Florida Natural Gas
 Note: This document contains Data for 12/15/01 through 12/31/01. ESTIMATED FOR THE PERIOD OF: JANUARY 2001 THROUGH DECEMBER 2001

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	826	670	(156)	(23.28)	826	670	(156)	(23.28)
2 NO NOTICE SERVICE	451	101	(350)	(346.53)	451	101	(350)	(346.53)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	52,440	44,200	(8,240)	(18.64)	52,440	44,200	(8,240)	(18.64)
5 DEMAND	15,197	15,242	45	0.30	15,197	15,242	45	0.30
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
12 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+12)	68,914	60,213	(8,701)	(14.45)	68,914	60,213	(8,701)	(14.45)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	0	0	0	0.00	0	0	0	0.00
14 TOTAL THERM SALES	69,030	67,810	(1,220)	(1.80)	69,030	67,810	(1,220)	(1.80)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	194,760	192,500	(2,260)	(1.17)	194,760	192,500	(2,260)	(1.17)
16 NO NOTICE SERVICE	76,500	17,050	(59,450)	(348.68)	76,500	17,050	(59,450)	(348.68)
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	178,190	192,500	14,310	7.43	178,190	192,500	14,310	7.43
19 DEMAND	408,850	410,053	1,203	0.29	408,850	410,053	1,203	0.29
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)	178,190	192,500	14,310	7.43	178,190	192,500	14,310	7.43
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	0	0	0	0.00	0	0	0	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	125,970	123,290	(2,680)	(2.17)	125,970	123,290	(2,680)	(2.17)
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.424	0.348	(0.076)	(21.84)	0.424	0.348	(0.076)	(21.84)
29 NO NOTICE SERVICE (2/16)	0.590	0.592	0.002	0.34	0.590	0.592	0.002	0.34
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)	29.429	22.961	(6.468)	(28.17)	29.429	22.961	(6.468)	(28.17)
32 DEMAND (5/112)	3.717	3.717	0.000	0.00	3.717	3.717	0.000	0.00
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 (12/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES (11/24)	38.674	31.279	(7.395)	(23.64)	38.674	31.279	(7.395)	(23.64)
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)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
40 TOTAL COST OF THERM SOLD (11/27)	54.707	48.839	(5.868)	(12.01)	54.707	48.839	(5.868)	(12.01)
41 TRUE-UP (E-2)	5.247	5.247	0.000	0.00	5.247	5.247	0.000	0.00
42 TOTAL COST OF GAS (40+41)	59.954	54.086	(5.868)	(10.85)	59.954	54.086	(5.868)	(10.85)
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)	60.25557	54.35805	(5.898)	(10.85)	60.25557	54.35805	(5.898)	(10.85)
45 PGA FACTOR ROUNDED TO NEAREST .001	60.256	54.358	(5.898)	(10.85)	60.256	54.358	(5.898)	(10.85)

FPSC-COMMISSION CLERK

DOCUMENT NUMBER 01872 FEB 16 2002

Customers of former South Florida Natural Gas
 Note: This document contains Data for 12/15/01 through 12/31/01.

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
 OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
 ESTIMATED FOR THE PERIOD OF: JANUARY 2001 THROUGH DECEMBER 2001**

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DECEMBER		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	826	670	(156)	(23.28)	826	670	(156)	(23.28)
2 NO NOTICE SERVICE	451	101	(350)	(346.53)	451	101	(350)	(346.53)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	52,440	44,200	(8,240)	(18.64)	52,440	44,200	(8,240)	(18.64)
5 DEMAND	15,197	15,242	45	0.30	15,197	15,242	45	0.30
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
12 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+12)	68,914	60,213	(8,701)	(14.45)	68,914	60,213	(8,701)	(14.45)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	0	0	0	0.00	0	0	0	0.00
14 TOTAL THERM SALES	69,030	67,810	(1,220)	(1.80)	69,030	67,810	(1,220)	(1.80)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	194,760	192,500	(2,260)	(1.17)	194,760	192,500	(2,260)	(1.17)
16 NO NOTICE SERVICE	76,500	17,050	(59,450)	(348.68)	76,500	17,050	(59,450)	(348.68)
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	178,190	192,500	14,310	7.43	178,190	192,500	14,310	7.43
19 DEMAND	408,850	410,053	1,203	0.29	408,850	410,053	1,203	0.29
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)	178,190	192,500	14,310	7.43	178,190	192,500	14,310	7.43
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	0	0	0	0.00	0	0	0	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	125,970	192,500	66,530	34.56	125,970	123,290	(2,680)	(2.17)
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.424	0.348	(0.076)	(21.84)	0.424	0.348	(0.076)	(21.84)
29 NO NOTICE SERVICE (2/16)	0.590	0.592	0.002	0.34	0.590	0.592	0.002	0.34
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)	29.429	22.961	(6.468)	(28.17)	29.429	22.961	(6.468)	(28.17)
32 DEMAND (5/19)	3.717	3.717	0.000	0.00	3.717	3.717	0.000	0.00
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 (12/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES (11/24)	38.674	31.279	(7.395)	(23.64)	38.674	31.279	(7.395)	(23.64)
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)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
40 TOTAL COST OF THERM SOLD (11/27)	54.707	31.279	(23.428)	(74.90)	54.707	48.839	(5.868)	(12.01)
41 TRUE-UP (E-2)	5.247	0.069	0.000	0.00	5.247	0.069	0.000	0.00
42 TOTAL COST OF GAS (40+41)	59.954	31.348	(28.606)	(91.25)	59.954	48.908	(11.046)	(22.59)
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)	60.25557	31.50568	(28.750)	(91.25)	60.25557	49.15401	(11.102)	(22.59)
45 PGA FACTOR ROUNDED TO NEAREST .001	60.256	31.506	(28.750)	(91.25)	60.256	49.154	(11.102)	(22.59)

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Customers of former South Florida Natural Gas

Note: This document contains Data for 12/15/01 through 12/31/01.

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: JANUARY 2001 THROUGH DECEMBER 2001**

COST OF GAS PURCHASED	CURRENT MONTH:		DECEMBER		PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	826	670	(156)	(23.28)	826	670	(156)	(23.28)
2 NO NOTICE SERVICE	451	101	(350)	(346.53)	451	101	(350)	(346.53)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	52,440	44,200	(8,240)	(18.64)	52,440	44,200	(8,240)	(18.64)
5 DEMAND	15,197	15,242	45	0.30	15,197	15,242	45	0.30
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+12)	68,914	60,213	(8,701)	(14.45)	68,914	60,213	(8,701)	(14.45)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	0	0	0	0.00	0	0	0	0.00
14 TOTAL THERM SALES	69,030	67,810	(1,220)	(1.80)	69,030	67,810	(1,220)	(1.80)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	194,760	192,500	(2,260)	(1.17)	194,760	192,500	(2,260)	(1.17)
16 NO NOTICE SERVICE	76,500	17,050	(59,450)	(348.68)	76,500	17,050	(59,450)	(348.68)
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	178,190	192,500	14,310	7.43	178,190	192,500	14,310	7.43
19 DEMAND	408,850	410,053	1,203	0.29	408,850	410,053	1,203	0.29
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)	178,190	192,500	14,310	7.43	178,190	192,500	14,310	7.43
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	0	0	0	0.00	0	0	0	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	125,970	192,500	66,530	34.56	125,970	123,290	(2,680)	(2.17)
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.424	0.348	(0.076)	(21.84)	0.424	0.348	(0.076)	(21.84)
29 NO NOTICE SERVICE (2/16)	0.590	0.592	0.002	0.34	0.590	0.592	0.002	0.34
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)	29.429	22.961	(6.468)	(28.17)	29.429	22.961	(6.468)	(28.17)
32 DEMAND (5/112)	3.717	3.717	0.000	0.00	3.717	3.717	0.000	0.00
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 (12/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES (11/24)	38.674	31.279	(7.395)	(23.64)	38.674	31.279	(7.395)	(23.64)
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)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
40 TOTAL COST OF THERM SOLD (11/27)	54.707	31.279	(23.428)	(74.90)	54.707	48.839	(5.868)	(12.01)
41 TRUE-UP (E-2)	5.247	0.069	(5.178)	(7,504.35)	0.069	0.069	0.000	0.00
42 TOTAL COST OF GAS (40+41)	59.954	31.348	(28.606)	(91.25)	54.776	48.908	(5.868)	(12.00)
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)	60.25557	31.50568	(28.750)	(91.25)	55.05152	49.15401	(5.898)	(12.00)
45 PGA FACTOR ROUNDED TO NEAREST .001	60.256	31.506	(28.750)	(91.25)	55.052	49.154	(5.898)	(12.00)

3

**COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 DBA SOUTH FLORIDA NATURAL GAS COMPANY**

**PURCHASED GAS ADJUSTMENT
 COST RECOVERY CLAUSE CALCULATION
 SCHEDULE A-1 SUPPORTING DETAIL**

**FOR THE PERIOD OF: JANUARY 2001 THROUGH DECEMBER 2001
 CURRENT MONTH: DECEMBER 2001**

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	202,500	858.60	0.424
2 No Notice Commodity Adjustment - System Supply	(7,740)	(32.82)	0.424
3 Commodity Pipeline - Scheduled FTS - End Users	0	0.00	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	0	0.00	0.000
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)	194,760	825.78	0.424
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	178,190	52,440.37	29.429
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
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)	178,190	52,440.37	29.429
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	408,850	15,196.95	3.717
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	0	0.00	0.000
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	408,850	15,196.95	3.717
OTHER			
33 Legal/Administrative Fees	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 Loan Origination Fees	0	0.00	0.000
38 GRI Voluntary R&D	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 DBA SOUTH FLORIDA NATURAL GAS COMPANY

PURCHASED GAS ADJUSTMENT
 COST RECOVERY CLAUSE CALCULATION
 SCHEDULE A-1 SUPPORTING DETAIL SUPPLEMENT

FOR THE PERIOD OF: JANUARY 2001 THROUGH DECEMBER 2001
 CURRENT MONTH: DECEMBER 2001

Line No.	Vendor	Invoice, Credit, Check, or Identifying Number	Filing Page Number(s)	Invoice Amount	Classification Breakdown					
					Commodity (Pipeline)	No Notice Service	Swing Service	Commodity (Other)	Demand	Other
1	FGT	45576	10	14,384.52	0.00	451.35	0.00	0.00	13,933.17	0.00
2	FGT	45577	11	1,263.78	0.00	0.00	0.00	0.00	1,263.78	0.00
3	FGT	45840	12	825.78	825.78	0.00	0.00	0.00	0.00	0.00
4	BP ENERGY	1022089	13	52,440.37	0.00	0.00	0.00	52,440.37	0.00	0.00
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
TOTAL				68,914.45	825.78	451.35	0.00	52,440.37	15,196.95	0.00

4A

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

Customers of former South Florida Natural Gas

Note: This document contains Data for 12/15/01 through 12/31/01.

CALCULATION OF TRUE-UP AND INTEREST PROVISION

FOR THE PERIOD OF: JANUARY 2001 THROUGH DECEMBER 2001

SCHEDULE A-2

	CURRENT MONTH:		DECEMBER		PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
TRUE-UP CALCULATION									
1	PURCHASED GAS COST (Sch. A-1 Line 4)	52,440	44,200	8,240	18.64	52,440	44,200	8,240	18.64
2	TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	16,474	16,013	461	2.88	16,474	16,013	461	2.88
3	TOTAL	68,914	60,213	8,701	14.45	68,914	60,213	8,701	14.45
4	FUEL REVENUES (NET OF REVENUE TAX)	69,030	67,810	1,220	1.80	69,030	67,810	1,220	1.80
5	TRUE-UP (COLLECTED) OR REFUNDED	(7,440)	(7,440)	0	0.00	(7,440)	(7,440)	0	0.00
6	FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	61,590	60,370	1,220	2.02	61,590	60,370	1,220	2.02
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(7,324)	157	(7,481)	(4,764.97)	(7,324)	157	(7,481)	(4,764.97)
8	INTEREST PROVISION-THIS PERIOD (21) (2)	17	0	17	0.00	17	0	17	0.00
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	10,336	(13,782)	24,118	(175.00)	(1,428,307)	1,011,527	(2,439,834)	(241.20)
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	7,440	7,440	0	0.00	7,440	7,440	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)	10,469	(6,185)	16,654	(269.26)	(1,428,174)	1,019,124	(2,447,298)	(240.14)
INTEREST PROVISION									
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	10,336	(13,782)	24,118	(175.00)	* 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)	10,452	(6,185)	16,637	(268.99)				
14	TOTAL (12+13)	20,788	(19,967)	40,755	(204.11)				
15	AVERAGE (50% OF 14)	10,394	(9,984)	20,378	(204.11)				
16	INTEREST RATE - FIRST DAY OF MONTH	2.04%	0.0000%	---	---				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	1.78%	0.0000%	---	---				
18	TOTAL (16+17)	3.8200%	0.0000%	---	---				
19	AVERAGE (50% OF 18)	1.9100%	0.0000%	---	---				
20	MONTHLY AVERAGE (19/12 Months)	0.159%	0.000%	---	---				
21	INTEREST PROVISION (15x20)	17	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. 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.

5

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

TRANSPORTATION PURCHASES

SCHEDULE A-3

Customers of former South Florida Natural Gas

SYSTEM SUPPLY AND END USE

Note: This document contains Data for 12/15/01 through 12/31/01.

ACTUAL FOR THE PERIOD OF: JANUARY 2001 THROUGH DECEMBER 2001

PRESENT MONTH: DECEMBER

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	UNITS SYSTEM SUPPLY	UNITS END USE	UNITS TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GR/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	Dec 2001	BP ENERGY	SYS SUPPLY	N/A	178,190	0	178,190	52,440	N/A	N/A	INCL. IN COST	29.42926090
TOTAL					178,190	0	178,190	52,440			0	29.43

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
DBA SOUTH FLORIDA NATURAL GAS
 FOR THE PERIOD: JANUARY 2001 THROUGH DECEMBER 2001
 MONTH: DECEMBER 2001

	PRODUCER/ SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1	BP ENERGY	7995	309	302	9,588	9,349	\$2.2925	\$2.3511
2	BP ENERGY	7995	7	6	205	200	\$2.6400	\$2.7080
3	BP ENERGY	7995	7	6	205	200	\$2.5950	\$2.6599
4	BP ENERGY	7995	74	73	2,305	2,250	\$2.6200	\$2.6840
5	BP ENERGY	7995	33	32	1,026	1,001	\$2.9800	\$3.0544
6	BP ENERGY	7995	48	47	1,487	1,450	\$2.9700	\$3.0458
7	BP ENERGY	7995	48	47	1,487	1,450	\$2.6650	\$2.7330
8	BP ENERGY	7995	144	140	4,461	4,350	\$2.6700	\$2.7381
9								
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43								
TOTAL			670	653	20,764	20,250		
WEIGHTED AVERAGE							\$2.5255	\$2.5896

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

FOR THE PERIOD OF: JANUARY 2001 THROUGH DECEMBER 2001

	CURRENT MONTH:		DECEMBER		PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE		
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
THERM SALES (FIRM)									
COMMERCIAL - GENERAL SERVICE (GS) (11)	81,490	110,188	28,698	26.04	81,490	110,188	28,698	26.04	
RESIDENTIAL SERVICE (RS) (21), (31)	44,480	64,402	19,922	30.93	44,480	64,402	19,922	30.93	
LARGE VOLUME SERVICE (LVS) (51)	-	-	-	-	-	-	-	-	
GEN SERVICE TRANS (GSTS) (90)	-	-	-	-	-	-	-	-	
LARGE VOL TRANS (LVTS) (91), (94)	-	-	-	-	-	-	-	-	
TOTAL FIRM	125,970	174,590	48,620	27.85	125,970	174,590	48,620	27.85	
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE SERVICE (IS) (61)	-	-	-	-	-	-	-	-	
INTERRUPTIBLE TRANS SERV. (ITS) (92)	-	-	-	-	-	-	-	-	
LG VOL INTER TRANS SER (LVITS) (93)	-	-	-	-	-	-	-	-	
OFF SYS SALES SERVICE (OSSSS-1) (95)	-	-	-	-	-	-	-	-	
TOTAL INTERRUPTIBLE	-	-	-	-	-	-	-	-	
TOTAL THERM SALES	125,970	174,590	48,620	27.85	125,970	174,590	48,620	27.85	
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
COMMERCIAL - GENERAL SERVICE (GS) (11)	354	368	14	3.80	30	31	1	3.23	
RESIDENTIAL SERVICE (RS) (21), (31)	4,201	4,179	(22)	(0.53)	350	348	(2)	(0.57)	
LARGE VOLUME SERVICE (LVS) (51)	-	-	-	-	-	-	-	-	
GEN SERVICE TRANS (GSTS) (90)	-	-	-	-	-	-	-	-	
LARGE VOL TRANS (LVTS) (91), (94)	-	-	-	-	-	-	-	-	
TOTAL FIRM	4,555	4,547	(8)	(0.18)	380	379	(1)	(0.26)	
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
INTERRUPTIBLE SERVICE (IS) (61)	-	-	-	-	-	-	-	-	
INTERRUPTIBLE TRANS SERV. (ITS) (92)	-	-	-	-	-	-	-	-	
LG VOL INTER TRANS SER (LVITS) (93)	-	-	-	-	-	-	-	-	
OFF SYS SALES SERVICE (OSSSS-1) (95)	-	-	-	-	-	-	-	-	
TOTAL INTERRUPTIBLE	-	-	-	-	-	-	-	-	
TOTAL CUSTOMERS	4,555	4,547	(8)	(0.18)	380	379	(1)	(0.26)	
THERM USE PER CUSTOMER - 12/15/01 through 12/31/01									
COMMERCIAL - GENERAL SERVICE (GS) (11)	230	299	69	23.08	2,716	3,554	838	23.58	
RESIDENTIAL SERVICE (RS) (21), (31)	11	15	4	26.67	127	185	58	31.35	
LARGE VOLUME SERVICE (LVS) (51)	-	-	-	-	-	-	-	-	
GEN SERVICE TRANS (GSTS) (90)	-	-	-	-	-	-	-	-	
LARGE VOL TRANS (LVTS) (91), (94)	-	-	-	-	-	-	-	-	
INTERRUPTIBLE SERVICE (IS) (61)	-	-	-	-	-	-	-	-	
INTERRUPTIBLE TRANS SERV. (ITS) (92)	-	-	-	-	-	-	-	-	
LG VOL INTER TRANS SER (LVITS) (93)	-	-	-	-	-	-	-	-	
OFF SYS SALES SERVICE (OSSSS-1) (95)	-	-	-	-	-	-	-	-	

8

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

CONVERSION FACTOR CALCULATION

SCHEDULE A-6

Customers of former South Florida Natural Gas

ACTUAL FOR THE PERIOD OF: JANUARY 2001 THROUGH DECEMBER 2001

Note: This document contains Data for 12/15/01 through 12/31/01.

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
CUSTOMERS OF SOUTH FLORIDA NATURAL GAS (based PGA filings of South Florida Natural Gas)												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	1.060	1.055	1.053	1.052	1.050	1.043	1.043	1.047	1.042	1.043	1.037	1.039
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
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	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.07799	1.07290	1.07087	1.06985	1.06782	1.06070	1.06070	1.06477	1.05968	1.06070	1.05460	1.05663



Florida Gas Transmission Company
An Enron/EI Paso Energy Affiliate

Invoice

Stmnt D/T: 12/31/2001 12:00:00
Remit to Party: Florida Gas Transmission Company
P.O. Box 1188
Houston, TX 77251-1188

Billable Party: FLORIDA PUBLIC UTILITIES
ATTN: SNYDER CHRIS

401 SOUTH DIXIE HIGHWAY
WEST PALM BEACH FL 33401

Invoice Date: January 01, 2002
Net Due Date: January 11, 2002
Invoice Identifier: 45576
Invoice Total Amount: \$13,933.17

Please reference this invoice on your remittance and wire to:
Payee: FLORIDA GAS TRANSMISSION
Payee Duns: 006924518
EFT Addr: Citibank; New York NY
Account #
ABA # 021000089

Bill Pty Duns: 006924427

Svc Req K: 100740 Svc Req: FLORIDA PUBLIC Acct No: 4084 4000002517 Beg Date: 12/01/2001 Contact Name: Cust Svc (pager)
Svc Code: FT Svc Req ID: 006924427 Prev Inv ID: End Date: 12/31/2001 Contact Phone: (713) 648-1362

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates			Net	Quantity	Amount	Repl Due Pty ID	Repl Rel Cd
				Base	Surc	Disc					
		RD1		0.3687	0.0030		0.3717	37,485	13,933.17		
Total for Contract 100740:								37,485	\$13,933.17		
		RDm		0.0590			0.0590	7,650	451.35		
<u>\$14,384.52</u>											

Note: Go to <http://www.fgt.enron.com/rates1.htm> for rate information.

Accounting Adjustment Method: RES = Restatement
REV = Revision

Charge Type Code: RD1 = Reservation/Demand D1

Late Payment Charges are assessed on past due balances paid after the invoice date.

Gas Research Institute (GRI) 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)	
If you are authorized to remit GRI at the following rate, (inclusive of "check the box" contributions) your total invoice amount is:			
Year	Rate	Incremental GRI	Total Invoice
1998	0.0085	206.16	14139.33
1999	0.0076	172.43	14105.60
2000	0.0066	134.94	14068.11
2001	0.003	0.00	13933.17
2002	0.0022	0.00	13933.17

10

10



Florida Gas Transmission Company
An Enron/EI Paso Energy Affiliate

Invoice

Stmt D/T: 12/31/2001 12:00:00
Remit to Party: Florida Gas Transmission Company
P.O. Box 1188
Houston, TX 77251-1188

Billable Party: FLORIDA PUBLIC UTILITIES
ATTN: SNYDER CHRIS

401 SOUTH DIXIE HIGHWAY
WEST PALM BEACH FL 33401

Invoice Date: January 01, 2002

Net Due Date: January 01, 2002

Invoice Identifier: 45577

Invoice Total Amount: \$1,263.78

Please reference this invoice on your remittance and wire to:
Payee: FLORIDA GAS TRANSMISSION
Payee Duns: 006924518
EFT Addr: Citibank; New York NY
Account #
ABA# 021000089

Bill Pty Duns: 006924427

Svc Req K: 100752 Svc Req: FLORIDA PUBLIC Acct No: 4084 4000002517 Beg Date: 12/01/2001 Contact Name: Cust Svc (pager)
Svc Code: FT Svc Req ID: 006924427 Prev Inv ID: End Date: 12/31/2001 Contact Phone: (713) 648-1362

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates				Quantity	Amount Due	Repl Pty ID	Repl Rel Cd
				Base	Surc	Disc	Net				
TEMP ACQ RES CHG - RELO CTRC 6219 AT POI 16268 AWARD 10178		RD1		0.3687	0.0030		0.3717	3,400	1,263.78		R3A

Total for Contract 100752: 3,400 \$1,263.78

Note: Go to <http://www.fgt.enron.com/rates1.htm> for rate information.

Accounting Adjustment Method: RES = Restatement
REV = Revision

Charge Type Code: RD1 = Reservation/Demand D1

Late Payment Charges are assessed on past due balances paid after the invoice date.

Gas Research Institute (GRI) 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)

If you are authorized to remit GRI at the following rate, (inclusive of "check the box" contributions) your total invoice amount is:

Year	Rate	Incremental GRI	Total Invoice
1998	0.0085	18.70	1282.48
1999	0.0076	15.64	1279.42
2000	0.0066	12.24	1276.02
2001	0.003	0.00	1263.78
2002	0.0022	0.00	1263.78



Florida Gas Transmission Company
An Enron/EI Paso Energy Affiliate

Invoice

Stmt D/T: 01/10/2002 12:00:00

Remit to Party: Florida Gas Transmission Company
P.O. Box 1188
Houston, TX 77251-1188

Billable Party: FLORIDA PUBLIC UTILITIES
ATTN: SNYDER CHRIS

401 SOUTH DIXIE HIGHWAY
WEST PALM BEACH FL 33401

Invoice Date: January 10, 2002

Net Due Date: January 20, 2002

Invoice Identifier: 45840

Invoice Total Amount: ~~1050.00~~ 825.78

Please reference this invoice on your remittance and wire to:

Payee: FLORIDA GAS TRANSMISSION

Payee Duns: 006924518

EFT Addr: Citibank; New York NY

Account # 4

ABA# 021000089

Bill Pty Duns: 006924427

Svc Req K: 100740

Svc Req: FLORIDA PUBLIC

Acct No: 4084 4000002517

Beg Date: 12/01/2001

Contact Name: Cust Svc (pager)

Svc Code: FT

Svc Req ID: 006924427

Prev Inv ID:

End Date: 12/31/2001

Contact Phone: (713) 648-1362

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates				Quantity	Amount Repl Due	Pty ID	Repl Rel Cd
				Base	Surc	Disc	Net				
	3280 FPU-NEW SMYRNA	COT		0.0312	0.0112		0.0424	20,250	858.60		
Total for Contract 100740:								20,250	\$858.60		

No-Notice 0.0312 0.0112 0.0424 7747 33.827
825.78

Note: Go to <http://www.fgt.enron.com/rates1.htm> for rate information.

Accounting Adjustment Method: RES = Restatement
REV = Revision

Charge Type Code: COT = Transportation Commodity

Late Payment Charges are assessed on past due balances paid after the invoice date.

Gas Research Institute (GRI) 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)	
If you are authorized to remit GRI at the following rate, (inclusive of "check the box" contributions) your total invoice amount is:			
Year	Rate	Incremental GRI	Total Invoice
1998	0.0088	36.45	895.05
1999	0.0075	10.13	868.73
2000	0.0072	4.05	862.65
2001	0.007	0.00	858.60
2002	0.0055	0.00	858.60

Gas Sales Invoice



BP Energy Company

Tax ID 38-3421804

Attention Amell Willis

FLORIDA PUBLIC UTILITIES

PO BOX 3395

WEST PALM BEACH, FL, 33402-3395

Fax # (561) 838-1713

Invoice Number 1022089

Invoice Date 01/07/2002

Contract # 157115

Delivery Month Dec 2001

Due Date 01/25/2002

Remit US \$ WIRE

BP ENERGY COMPANY

WIRE TRANSFER ACCT CHASE MANHATTAN

BANK, NY - ACCT NO [REDACTED]

ABA# 021000021

NEW YORK, NY, 10081-6000

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 BP's Invoice number on all remittances. ***

Natural Gas delivered during Dec 2001

Calculations are based on nominated quantities

Meter Station	MMBTU	Unit Price	Amount Due US \$
#7 EUNICE (0025306)	74,400	2.2000	163,680.00 ✓
#8 ZACHARY (0025412)	83,700	2.5247	211,321.25 211,321.02
Fairway-Amoco (Yellowhammer) (94406)	74,400	2.2825	169,818.00 ✓
Total Amount Due	232,500		544,819.25

Tier Pricing:

1267323 / 1267321	Tier 1	35,000 MMBTU @	2.7300 US \$
	Tier 2	7,000 MMBTU @	2.9800 US \$
	Wtd Avg	42,000 MMBTU @	2.7717 US \$

FPUC (WPB, SAN + DEL) 211,736 \$ 492,378.65

FPUC (NSB) 20,764 \$ 52,440.37

\$ 544,819.02

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

Or Email: melonct@bp.com

For BP use only: 141876 01