

03 0003-GU

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY		COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR ESTIMATED FOR THE PERIOD OF: JANUARY 2001 THROUGH DECEMBER 2001								SCHEDULE A-1
		CURRENT MONTH: JULY				PERIOD TO DATE				
		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
				AMOUNT	%			AMOUNT	%	
<b>COST OF GAS PURCHASED</b>										
1	COMMODITY (Pipeline)	7,602	13,434	5,832	43.41	91,126	112,678	21,552	19.13	
2	NO NOTICE SERVICE	1,829	1,829	0	0.00	33,052	33,053	1	0.00	
3	SWING SERVICE	0	0	2,494	0.00	0	0	20,835	0.00	
4	COMMODITY (Other)	946,467	2,721,295	1,774,828	65.22	16,245,729	26,836,628	10,590,899	39.46	
5	DEMAND	189,059	180,270	(8,789)	(4.88)	2,512,128	2,465,146	(46,982)	(1.91)	
6	OTHER	0	2,494	2,494	100.00	1,466	22,301	20,835	93.43	
<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	
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)	1,144,958	2,919,322	1,774,364	60.78	18,883,501	29,469,806	10,586,305	35.92	
12	NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13	COMPANY USE	17,188	1,948	(15,240)	(782.34)	97,918	19,834	(78,084)	(393.69)	
14	TOTAL THERM SALES	1,497,642	2,819,002	1,321,360	46.87	21,423,616	25,208,214	3,784,598	15.01	
<b>THERMS PURCHASED</b>										
15	COMMODITY (Pipeline)	2,849,510	3,325,040	475,530	14.30	27,331,730	29,733,330	2,401,600	8.08	
16	NO NOTICE SERVICE	310,000	310,000	0	0.00	5,602,000	5,602,000	0	0.00	
17	SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18	COMMODITY (Other)	2,878,380	3,325,040	446,660	13.43	27,411,270	29,733,330	2,322,060	7.81	
19	DEMAND	3,700,780	3,390,780	(310,000)	(9.14)	37,835,960	37,418,960	(417,000)	(1.11)	
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)	2,878,380	3,325,040	446,660	13.43	27,411,270	29,733,330	2,322,060	7.81	
25	NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26	COMPANY USE	33,872	5,980	(27,892)	(466.42)	145,476	53,510	(91,966)	(171.87)	
27	TOTAL THERM SALES (24-26 Estimated Only)	5,860,571	3,319,060	(2,541,511)	(76.57)	42,046,787	29,679,820	(12,366,967)	(41.67)	
<b>CENTS PER THERM</b>										
28	COMMODITY (Pipeline) (1/15)	0.267	0.404	0.137	33.91	0.333	0.379	0.046	12.14	
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)	32.882	81.842	48.960	59.82	59.267	90.258	30.991	34.34	
32	DEMAND (5/112)	5.109	5.316	0.207	3.89	6.640	6.588	(0.052)	(0.79)	
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 (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)	39.778	87.798	48.020	54.69	68.890	99.114	30.224	30.49	
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)	50.744	32.575	(18.169)	(55.78)	67.309	37.066	(30.243)	(81.59)	
40	TOTAL COST OF THERM SOLD (11/27)	19.537	87.956	68.419	77.79	44.911	99.292	54.381	54.77	
41	TRUE-UP (E-2)	0.069	0.069	0.000	0.00	0.069	0.069	0.000	0.00	
42	TOTAL COST OF GAS (40+41)	19.606	88.025	68.419	77.73	44.980	99.361	54.381	54.73	
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)	19.70462	88.46777	68.763	77.73	45.20625	99.86079	54.655	54.73	
45	PGA FACTOR ROUNDED TO NEAREST .001	19.705	88.468	68.763	77.73	45.206	99.861	54.655	54.73	

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**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: JULY				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	7,602	13,434	5,832	43.41	91,126	112,678	21,552	19.13
2 NO NOTICE SERVICE	1,829	1,829	0	0.00	33,052	33,053	1	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	946,467	2,721,295	1,774,828	65.22	16,245,729	26,836,628	10,590,899	39.46
5 DEMAND	189,059	180,270	(8,789)	(4.88)	2,512,128	2,465,146	(46,982)	(1.91)
6 OTHER	0	2,494	2,494	100.00	1,466	22,301	20,835	93.43
<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
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)	1,144,958	2,919,322	1,774,364	60.78	18,883,501	29,469,806	10,586,305	35.92
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	17,188	1,948	(15,240)	(782.34)	97,918	19834	(78,084)	(393.69)
14 TOTAL THERM SALES	1,497,642	2,819,002	1,321,360	46.87	21,423,616	25,208,214	3,784,598	15.01
<b>THERMS PURCHASED</b>								
15 COMMODITY (Pipeline)	2,849,510	3,325,040	475,530	14.30	27,331,730	29,733,330	2,401,600	8.08
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	5,602,000	5,602,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	2,878,380	3,325,040	446,660	13.43	27,411,270	29,733,330	2,322,060	7.81
19 DEMAND	3,700,780	3,390,780	(310,000)	(9.14)	37,835,960	37,418,960	(417,000)	(1.11)
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)	2,878,380	3,325,040	446,660	13.43	27,411,270	29,733,330	2,322,060	7.81
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	33,872	5,980	(27,892)	(466.42)	145,476	53,510	(91,966)	(171.87)
27 TOTAL THERM SALES (24-26 Estimated Only)	5,860,571	3,319,060	(2,541,511)	(76.57)	42,046,787	29,679,820	(12,366,967)	(41.67)
<b>CENTS PER THERM</b>								
28 COMMODITY (Pipeline) (1/15)	0.267	0.404	0.137	33.91	0.333	0.379	0.046	12.14
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)	32.882	81.842	48.960	59.82	59.267	90.258	30.991	34.34
32 DEMAND (5/19)	5.109	5.316	0.207	3.89	6.640	6.588	(0.052)	(0.79)
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 (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)	39.778	87.798	48.020	54.69	68.890	99.114	30.224	30.49
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)	50.744	32.575	(18.169)	(55.78)	67.309	37.066	(30.243)	(81.59)
40 TOTAL COST OF THERM SOLD (11/27)	19.537	87.956	68.419	77.79	44.911	99.292	54.381	54.77
41 TRUE-UP (E-2)	0.069	0.069	0.000	0.00	0.069	0.069	0.000	0.00
42 TOTAL COST OF GAS (40+41)	19.606	88.025	68.419	77.73	44.980	99.361	54.381	54.73
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)	19.70462	88.46777	68.763	77.73	45.20625	99.86079	54.655	54.73
45 PGA FACTOR ROUNDED TO NEAREST .001	19.705	88.468	68.763	77.73	45.206	99.861	54.655	54.73

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**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: JULY				PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	7,602	13,434	5,832	43.41	91,126	112,678	21,552	19.13
2 NO NOTICE SERVICE	1,829	1,829	0	0.00	33,052	33,053	1	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	946,467	2,721,295	1,774,828	65.22	16,245,729	26,836,628	10,590,899	39.46
5 DEMAND	189,059	180,270	(8,789)	(4.88)	2,512,128	2,465,146	(46,982)	(1.91)
6 OTHER	0	2,494	2,494	100.00	1,466	22,301	20,835	93.43
<b>LESS END-USE CONTRACT</b>								
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
8 DEMAND	0	0	0	3.89	0	0	(0)	(0.79)
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	(1,237,346)	(1,237,346)	100.00	0	(7,837,584)	(7,837,584)	100.00
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+12)	1,144,958	1,681,976	537,018	31.93	18,883,501	21,632,222	2,748,721	12.71
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	17,188	1,948	(15,240)	(782.34)	97,918	19,834	(78,084)	(393.69)
14 TOTAL THERM SALES	1,497,642	2,819,002	1,321,360	46.87	21,423,616	25,208,214	3,784,598	15.01
<b>THERMS PURCHASED</b>								
15 COMMODITY (Pipeline)	2,849,510	3,325,040	475,530	14.30	27,331,730	29,733,330	2,401,600	8.08
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	5,602,000	5,602,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	2,878,380	3,325,040	446,660	13.43	27,411,270	29,733,330	2,322,060	7.81
19 DEMAND	3,700,780	3,390,780	(310,000)	(9.14)	37,835,960	37,418,960	(417,000)	(1.11)
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)	2,878,380	3,325,040	446,660	13.43	27,411,270	29,733,330	2,322,060	7.81
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	33,872	5,980	(27,892)	(466.42)	145,476	53,510	(91,966)	(171.87)
27 TOTAL THERM SALES (24-26 Estimated Only)	5,860,571	3,319,060	(2,541,511)	(76.57)	42,046,787	29,679,820	(12,366,967)	(41.67)
<b>CENTS PER THERM</b>								
28 COMMODITY (Pipeline) (1/15)	0.267	0.404	0.137	33.91	0.333	0.379	0.046	12.14
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)	32.882	81.842	48.960	59.82	59.267	90.258	30.991	34.34
32 DEMAND (5/112)	5.109	5.316	0.207	3.89	6.640	6.588	(0.052)	(0.79)
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 (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)	39.778	50.585	10.807	21.36	68.890	72.754	3.864	5.31
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	50.744	32.575	(18.169)	(55.78)	67.309	37.066	(30.243)	(81.59)
40 TOTAL COST OF THERM SOLD (11/27)	19.537	50.676	31.139	61.45	44.911	72.885	27.974	38.38
41 TRUE-UP (E-2)	0.069	0.069	0.000	0.00	0.069	0.069	0.000	0.00
42 TOTAL COST OF GAS (40+41)	19.606	50.745	31.139	61.36	44.980	72.954	27.974	38.34
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)	19.70462	51.00025	31.296	61.36	45.20625	73.32096	28.115	38.34
45 PGA FACTOR ROUNDED TO NEAREST .001	19.705	51.000	31.295	61.36	45.206	73.321	28.115	38.35

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY			
PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION SCHEDULE A-1 SUPPORTING DETAIL			
FOR THE PERIOD OF:		JANUARY 2001 THROUGH DECEMBER 2001	
CURRENT MONTH:		JULY 2001	
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	2,672,500	6,985.72	0.261
2 No Notice Commodity Adjustment - System Supply	(16,490)	(57.39)	0.348
3 Commodity Pipeline - Scheduled FTS - End Users	0	0.00	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	193,500	673.38	0.348
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)	2,849,510	7,601.71	0.267
<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	2,684,880	861,870.06	32.101
18 Commodity Other - Scheduled FTS - OSSS	193,500	62,416.91	32.257
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	(1,550.11)	0.000
21 Imbalance Cashout - Other Shippers	0	23,730.53	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)	2,878,380	946,467.39	32.882
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement to System Supply	3,507,280	189,059.47	5.390
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	193,500	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	3,700,780	189,059.47	5.109
<b>OTHER</b>			
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

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

FOR THE PERIOD OF: JANUARY 2001 THROUGH DECEMBER 2001  
CURRENT MONTH: JULY 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	42799	10-11	87,788.34	0.00	1,829.00	0.00	0.00	85,959.34	0.00
2	FGT	42990	12	103,100.13	0.00	0.00	0.00	0.00	103,100.13	0.00
3	FGT	43073	13-14	5,235.59	5,235.59	0.00	0.00	0.00	0.00	0.00
4	FGT	43064	15-16	2,423.51	2,423.51	0.00	0.00	0.00	0.00	0.00
5	FGT	43072	17	(57.39)	(57.39)	0.00	0.00	0.00	0.00	0.00
6	FGT	CK1000001010	18	(1,550.11)	0.00	0.00	0.00	(1,550.11)	0.00	0.00
7	BP ENERGY	13824	19	483,850.59	0.00	0.00	0.00	483,850.59	0.00	0.00
8	DUKE ENERGY	SR01071014	20	440,436.38	0.00	0.00	0.00	440,436.38	0.00	0.00
9	INFINITE	IMB2001060002	21	14,370.74	0.00	0.00	0.00	14,370.74	0.00	0.00
10	INFINITE	IMB2001060001	22	9,359.79	0.00	0.00	0.00	9,359.79	0.00	0.00
11										
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<b>TOTAL</b>				1,144,957.57	7,601.71	1,829.00	0.00	946,467.39	189,059.47	0.00

FOR THE PERIOD OF: JANUARY 2001 THROUGH DECEMBER 2001

	CURRENT MONTH:				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)	946,467	2,721,295	(1,774,828)	(65.22)	16,245,729	26,836,628	(10,590,899)	(39.46)
2	TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	198,490	(1,039,319)	1,237,809	(119.10)	2,637,772	(5,204,406)	7,842,178	(150.68)
3	TOTAL	1,144,958	1,681,976	(537,018)	(31.93)	18,883,501	21,632,222	(2,748,721)	(12.71)
4	FUEL REVENUES (NET OF REVENUE TAX)	1,497,642	2,819,002	(1,321,360)	(46.87)	21,423,616	25,208,214	(3,784,598)	(15.01)
5	TRUE-UP (COLLECTED) OR REFUNDED	(2,774)	(2,774)	0	0.00	(19,418)	(19,418)	0	0.00
6	FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,494,868	2,816,228	(1,321,360)	(46.92)	21,404,198	25,188,796	(3,784,598)	(15.02)
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	349,911	1,134,252	(784,341)	(69.15)	2,520,698	3,556,574	(1,035,876)	(29.13)
8	INTEREST PROVISION-THIS PERIOD (21) (2)	2,830	0	2,830	0.00	(23,325)	0	(23,325)	0.00
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	732,969	3,450,493	(2,717,524)	(78.76)	(1,428,307)	1,011,527	(2,439,834)	(241.20)
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	2,774	2,774	0	0.00	19,418	19,418	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)	1,088,484	4,587,519	(3,499,035)	(76.27)	1,088,484	4,587,519	(3,499,035)	(76.27)
<b>INTEREST PROVISION</b>									
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	732,969	3,450,493	(2,717,524)	(78.76)	* 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)	1,085,654	4,587,519	(3,501,865)	(76.33)				
14	TOTAL (12+13)	1,818,623	8,038,012	(6,219,389)	(77.37)				
15	AVERAGE (50% OF 14)	909,311	4,019,006	(3,109,695)	(77.37)				
16	INTEREST RATE - FIRST DAY OF MONTH	3.80%	0.0000%	---	---				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	3.67%	0.0000%	---	---				
18	TOTAL (16+17)	7.4700%	0.0000%	---	---				
19	AVERAGE (50% OF 18)	3.7350%	0.0000%	---	---				
20	MONTHLY AVERAGE (19/12 Months)	0.311%	0.000%	---	---				
21	INTEREST PROVISION (15x20)	2,830	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.

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

TRANSPORTATION PURCHASES  
SYSTEM SUPPLY AND END USE

SCHEDULE A-3

ACTUAL FOR THE PERIOD OF: JANUARY 2001 THROUGH DECEMBER 2001  
PRESENT MONTH: JULY

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-01	DUKE	SYS SUPPLY	N/A	1,807,970	264,500	2,072,470	2,144,774	N/A	N/A	INCL. IN COST	103.48878391
2	Jan-01	BP	SYS SUPPLY	N/A	3,813,700	0	3,813,700	3,681,944	N/A	N/A	INCL. IN COST	96.54519233
3	Jan-01	TECO	SYS SUPPLY	N/A	0	0	0	(95,703)	N/A	N/A	INCL. IN COST	N/A
4	Jan-01	PENSCO	SYS SUPPLY	N/A	0	0	0	(5,404)	N/A	N/A	INCL. IN COST	N/A
5	Jan-01	CFG	SYS SUPPLY	N/A	0	0	0	(35,446)	N/A	N/A	INCL. IN COST	N/A
6	Jan-01	FGT	SYS SUPPLY	N/A	0	0	0	(53,859)	N/A	N/A	INCL. IN COST	N/A
7	Jan-01	FGT	SYS SUPPLY	N/A	0	0	0	8	N/A	N/A	INCL. IN COST	N/A
8	Feb-01	DUKE	SYS SUPPLY	N/A	1,669,490	238,000	1,907,490	1,210,545	N/A	N/A	INCL. IN COST	63.46271802
9	Feb-01	BP	SYS SUPPLY	N/A	2,204,360	0	2,204,360	1,392,105	N/A	N/A	INCL. IN COST	63.15234354
10	Mar-01	DUKE	SYS SUPPLY	N/A	1,667,000	248,500	1,915,500	1,392,181	N/A	N/A	INCL. IN COST	72.67977029
11	Mar-01	BP	SYS SUPPLY	N/A	2,702,960	0	2,702,960	929,116	N/A	N/A	INCL. IN COST	34.37401959
12	Mar-01	FGT	SYS SUPPLY	N/A	0	0	0	(44,597)	N/A	N/A	INCL. IN COST	N/A
13	Apr-01	BP	SYS SUPPLY	N/A	2,200,610	0	2,200,610	1,199,986	N/A	N/A	INCL. IN COST	54.52969858
14	Apr-01	DUKE	SYS SUPPLY	N/A	1,333,150	262,000	1,595,150	800,768	N/A	N/A	INCL. IN COST	50.20016926
15	Apr-01	FGT	SYS SUPPLY	N/A	0	0	0	51,867	N/A	N/A	INCL. IN COST	N/A
16	May-01	BP	SYS SUPPLY	N/A	1,969,640	0	1,969,640	945,694	N/A	N/A	INCL. IN COST	48.01354562
17	May-01	DUKE	SYS SUPPLY	N/A	1,220,530	143,000	1,363,530	675,100	N/A	N/A	INCL. IN COST	49.51119521
18	May-01	FGU	SYS SUPPLY	N/A	0	0	0	46,029	N/A	N/A	INCL. IN COST	N/A
19	May-01	FGT	SYS SUPPLY	N/A	0	0	0	24,727	N/A	N/A	INCL. IN COST	N/A
20	May-01	FGT	SYS SUPPLY	N/A	0	0	0	(4,685)	N/A	N/A	INCL. IN COST	N/A
21	Jun-01	BP	SYS SUPPLY	N/A	1,409,500	0	1,409,500	538,950	N/A	N/A	INCL. IN COST	38.23696346
22	Jun-01	DUKE	SYS SUPPLY	N/A	1,203,100	174,880	1,377,980	502,199	N/A	N/A	INCL. IN COST	36.44457830
23	Jun-01	ST. JOE	SYS SUPPLY	N/A	0	0	0	2,962	N/A	N/A	INCL. IN COST	N/A
24	Jul-01	FGT	SYS SUPPLY	N/A	0	0	0	(1,550)	N/A	N/A	INCL. IN COST	N/A
25	Jul-01	BP	SYS SUPPLY	N/A	1,504,480	0	1,504,480	483,851	N/A	N/A	INCL. IN COST	32.16065285
26	Jul-01	DUKE	SYS SUPPLY	N/A	1,180,400	193,500	1,373,900	440,436	N/A	N/A	INCL. IN COST	32.05738263
27	Jul-01	INFINITE	SYS SUPPLY	N/A	0	0	0	14,371	N/A	N/A	INCL. IN COST	N/A
28	Jul-01	INFINITE	SYS SUPPLY	N/A	0	0	0	9,360	N/A	N/A	INCL. IN COST	N/A
<b>TOTAL</b>					25,886,890	1,524,380	27,411,270	16,245,728	0	0	0	59.27

6A

## FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
 FOR THE PERIOD: JANUARY 2001 THROUGH DECEMBER 2001  
 MONTH: JULY 2001

	PRODUCER/ SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1	DUKE ENERGY	6489	1,575	1,537	48,825	47,647	\$3.1300	\$3.2074
2	DUKE ENERGY	6489	2,025	1,977	62,775	61,287	\$3.1950	\$3.2726
3	BP ENERGY	7995	32	31	1,000	976	\$2.8900	\$2.9611
4	BP ENERGY	7995	65	63	2,000	1,952	\$2.9600	\$3.0328
5	BP ENERGY	7995	48	47	1,500	1,464	\$2.9650	\$3.0379
6	BP ENERGY	7995	16	16	500	488	\$3.0500	\$3.1250
7	BP ENERGY	7995	16	16	500	488	\$3.0600	\$3.1352
8	BP ENERGY	7995	16	16	500	488	\$3.0700	\$3.1455
9	BP ENERGY	7995	32	31	1,000	976	\$3.0750	\$3.1506
10	BP ENERGY	7995	85	83	2,648	2,584	\$3.0800	\$3.1563
11	BP ENERGY	7995	16	16	500	488	\$3.1000	\$3.1762
12	BP ENERGY	7995	16	16	500	488	\$3.1450	\$3.2223
13	BP ENERGY	7995	48	47	1,500	1,464	\$3.1500	\$3.2275
14	BP ENERGY	7995	16	16	500	488	\$3.1750	\$3.2531
15	BP ENERGY	7995	900	878	27,900	27,218	\$3.2025	\$3.2627
16	BP ENERGY	7995	32	31	1,000	976	\$3.2500	\$3.3299
17	BP ENERGY	7995	32	31	1,000	976	\$3.2900	\$3.3709
18	BP ENERGY	25809	1,800	1,757	55,800	54,467	\$3.1300	\$3.2066
19	BP ENERGY	157738	1,800	1,757	55,800	54,467	\$3.1325	\$3.2092
20	DUKE ENERGY	157738	290	283	9,000	8,780	\$3.1200	\$3.1982
21	BP ENERGY	255278	610	595	18,900	18,438	\$3.1200	\$3.1982
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	<b>TOTAL</b>		9,470	9,244	293,648	286,600		
					<b>WEIGHTED AVERAGE</b>		\$3.1476	\$3.2250

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 FG'S FUEL RETENTION.



FOR THE PERIOD OF: JANUARY 2001 THROUGH DECEMBER 2001

	CURRENT MONTH:		JULY		PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE		
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
<b>THERM SALES (FIRM)</b>									
GENERAL SERVICE (11)	600,092	709,060	108,969	15.37	7,489,359	7,438,120	(51,239)	(0.69)	
OUTDOOR LIGHTING (21)	0	70	70	100.00	34	490	456	93.06	
RESIDENTIAL (31)	505,630	586,490	80,860	13.79	6,857,404	6,837,040	(20,364)	(0.30)	
LARGE VOLUME (51)	1,519,202	1,914,940	395,738	20.67	12,411,918	14,559,390	2,147,472	14.75	
FIRM TRANSPORT (91)	341,478	82,880	(258,598)	(312.01)	2,466,930	580,160	(1,886,770)	(100.00)	
<b>TOTAL FIRM</b>	<b>2,966,402</b>	<b>3,293,440</b>	<b>327,038</b>	<b>9.93</b>	<b>29,225,645</b>	<b>29,415,200</b>	<b>189,555</b>	<b>0.64</b>	
<b>THERM SALES (INTERRUPTIBLE)</b>									
INTERRUPTIBLE (61)	104,402	108,500	4,098	3.78	792,086	844,780	52,694	6.24	
INTERRUPTIBLE TRANSPORT (92)	313,598	72,800	(240,798)	(330.77)	2,408,263	548,860	(1,859,403)	(338.78)	
LARGE VOLUME INTERRUPTIBLE (93)	2,282,669	1,824,000	(458,669)	(25.15)	8,096,413	12,768,000	4,671,587	36.59	
OFF SYSTEM SALES SERVICE (95)	193,500	0	(193,500)	0.00	1,524,380	0	(1,524,380)	0.00	
<b>TOTAL INTERRUPTIBLE</b>	<b>2,894,169</b>	<b>2,005,300</b>	<b>(888,869)</b>	<b>(44.33)</b>	<b>12,821,142</b>	<b>14,161,640</b>	<b>1,340,498</b>	<b>9.47</b>	
<b>TOTAL THERM SALES</b>	<b>5,860,571</b>	<b>5,298,740</b>	<b>(561,831)</b>	<b>(10.60)</b>	<b>42,046,787</b>	<b>43,576,840</b>	<b>1,530,053</b>	<b>3.51</b>	
<b>NUMBER OF CUSTOMERS (FIRM)</b>					<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>				
GENERAL SERVICE (11)	2,912	3,046	134	4.40	2,926	3,036	110	3.62	
OUTDOOR LIGHTING (21)	0	2	2	100.00	1	2	1	50.00	
RESIDENTIAL (31)	36,376	36,821	445	1.21	36,727	36,855	128	0.35	
LARGE VOLUME (51)	996	894	(102)	(11.41)	983	903	(80)	(8.86)	
FIRM TRANSPORT (91)	9	8	(1)	(12.50)	9	8	(1)	0.00	
<b>TOTAL FIRM</b>	<b>40,293</b>	<b>40,771</b>	<b>478</b>	<b>1.17</b>	<b>40,646</b>	<b>40,804</b>	<b>158</b>	<b>0.39</b>	
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>					<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>				
INTERRUPTIBLE (61)	6	6	0	0.00	7	6	(1)	(16.67)	
INTERRUPTIBLE TRANSPORT (92)	8	7	(1)	(14.29)	8	8	0	0.00	
LARGE VOLUME INTERRUPTIBLE (93)	1	1	0	0.00	1	1	0	0.00	
OFF SYSTEM SALES SERVICE (95)	1	0	(1)	0.00	1	0	(1)	0.00	
<b>TOTAL INTERRUPTIBLE</b>	<b>16</b>	<b>14</b>	<b>(2)</b>	<b>(14.29)</b>	<b>17</b>	<b>15</b>	<b>(2)</b>	<b>(13.33)</b>	
<b>TOTAL CUSTOMERS</b>	<b>40,309</b>	<b>40,785</b>	<b>476</b>	<b>1.17</b>	<b>40,663</b>	<b>40,819</b>	<b>156</b>	<b>0.38</b>	
<b>THERM USE PER CUSTOMER</b>									
GENERAL SERVICE (11)	206	233	27	11.59	2,560	2,450	(110)	(4.49)	
OUTDOOR LIGHTING (21)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
RESIDENTIAL (31)	14	16	2	12.50	187	186	(1)	(0.54)	
LARGE VOLUME (51)	1,525	2,142	617	28.80	12,627	16,123	3,496	21.68	
FIRM TRANSPORT (91)	37,942	10,360	(27,582)	(266.24)	274,103	72,520	(201,583)	(100.00)	
INTERRUPTIBLE (61)	17,400	18,083	683	3.78	113,155	140,797	27,642	19.63	
INTERRUPTIBLE TRANSPORT (92)	39,200	10,400	(28,800)	(276.92)	301,033	68,608	(232,425)	(338.77)	
LARGE VOLUME INTERRUPTIBLE (93)	2,282,669	1,824,000	(458,669)	(25.15)	0	12,768,000	12,768,000	100.00	
OFF SYSTEM SALES SERVICE (95)	193,500	0	(193,500)	0.00	1,524,380	0	(1,524,380)	0.00	

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

CONVERSION FACTOR CALCULATION

SCHEDULE A-6

ACTUAL FOR THE PERIOD OF: JANUARY 2001 THROUGH DECEMBER 2001

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>WEST PALM BEACH:</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0447	1.0602	1.0651	1.0588	1.0546	1.0529	1.0501	#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	1.06	1.07	1.08	1.07	1.07	1.07	1.06	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
<b>SANFORD &amp; DELAND:</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0447	1.0602	1.0637	1.0579	1.0533	1.0521	1.0499	#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	1.08	1.08	1.08	1.07	1.07	1.07	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

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**Florida Gas Transmission Company**  
An Enron/EI Paso Energy Affiliate

**Invoice**

Stmt D/T: 07/31/2001 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: August 01, 2001  
Net Due Date: August 11, 2001  
Invoice Identifier: 42799  
Invoice Total Amount: \$87,788.34

Please reference this invoice on your remittance and wire to:  
Payee: FLORIDA GAS TRANSMISSION  
Payee Duns: 006924518  
EFT Addr: Nations Bank; Dallas TX  
Account # 3750354511  
ABA # 111000012

Bill Pty Duns: 006924427

Svc Req K: 5009      Svc Req: FLORIDA PUBLIC      Acct No: 4084 4000002517      Beg Date: 07/01/2001      Contact Name: James Cramer  
Svc Code: FT      Svc Req ID: 006924427      Prev Inv ID:      End Date: 07/31/2001      Contact Phone:(713) 853-6879

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates			Quantity	Amount Due	Repl Pty ID	Repl Rel Cd
				Base	Surc	Disc				
		RD1		0.3687	0.0030		293,260	109,004.74		
		RDM		0.0590			31,000	1,829.00		
		NO NOTICE RESERVATION CHARGE								
		RD1		0.3687	0.0030		-6,200	-2,304.54	197177678	RC2
		TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5872 AT POI 16103								
		RD1		0.3687	0.0030		-9,300	-3,456.81	197177678	RC2
		TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5872 AT POI 18104								
		RD1		0.3687	0.0030		-9,300	-3,456.81	197177678	RC2
		TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5872 AT POI 16105								
		RD1		0.3687	0.0030		-12,400	-4,609.08	197177678	RC2
		TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5872 AT POI 16106								
		RD1		0.3687	0.0030		-3,100	-1,152.27	197177678	RC2
		TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5872 AT POI 16107								
		RD1		0.3687	0.0030		-3,100	-1,152.27	197177678	RC2
		TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5872 AT POI 16108								
		RD1		0.3687	0.0030		-9,300	-3,456.81	197177678	RC2
		TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5872 AT POI 16109								
		RD1		0.3687	0.0030		-9,300	-3,456.81	197177678	RC2
		TEMPORARY RELINQUISHMENT CREDIT - ACQ CTRC 5872 AT POI 16158								

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**Florida Gas Transmission Company**  
An Enron/EI Paso Energy Affiliate

**Invoice**

Stmt D/T: 07/31/2001 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: August 01, 2001  
**Net Due Date: August 11, 2001**  
Invoice Identifier: 42799  
**Invoice Total Amount: \$87,788.34**

Please reference this invoice on your remittance and wire to:  
Payee: FLORIDA GAS TRANSMISSION  
Payee Duns: 006924518  
EFT Addr: Nations Bank; Dallas TX  
Account # 3750354511  
ABA # 111000012

Bill Pty Duns: 006924427

Svc Req K: 5009      Svc Req: FLORIDA PUBLIC      Acct No: 4084 4000002517      Beg Date: 07/01/2001      Contact Name: James Cramer  
Svc Code: FT      Svc Req ID: 006924427      Prev Inv ID:      End Date: 07/31/2001      Contact Phone: (713) 853-6879

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates			Net	Quantity	Amount Due	Repl Pty ID	Repl Rel Cd
				Base	Surc	Disc					
Total for Contract 5009:								262,260	\$87,788.34		

Note: Go to <https://fgtbiz.enron.com/public> for rate information.

Accounting Adjustment Method: RES = Restatement  
REV = Revision

Charge Type Code: RD1 = Reservation/Demand D1  
RDM = Reservation Deliverability - Market

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	1535.43	89323.77
1999	0.0076	1299.40	89087.74
2000	0.0066	1037.14	88825.48
2001	0.003	93.00	87881.34
0	0	0.00	0.00

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



**Florida Gas Transmission Company**  
An Enron/El Paso Energy Affiliate

**Invoice**

Stmt D/T: 07/31/2001 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: August 01, 2001

Net Due Date: August 11, 2001

Invoice Identifier: 42990

Invoice Total Amount: \$103,100.13

Please reference this invoice on your remittance and wire to:  
Payee: FLORIDA GAS TRANSMISSION  
Payee Duns: 006924518  
EFT Addr: Nations Bank; Dallas TX  
Account # 3750354511  
ABA # 111000012

Bill Pty Duns: 006924427

Svc Req K: 3624 Svc Req: FLORIDA PUBLIC Acct No: 4084 4000002517 Beg Date: 07/01/2001 Contact Name: James Cramer  
Svc Code: FT Svc Req ID: 006924427 Prev Inv ID: End Date: 07/31/2001 Contact Phone: (713) 853-6879

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates				Quantity	Amount Due	Repl Qty ID	Repl Rel Cd
				Base	Surc	Disc	Net				
		RD1		0.7618	0.0030	0.0221	0.7427	138,818	103,100.13		
Total for Contract 3624:								138,818	\$103,100.13		

Note: Go to <https://fgtbiz.enron.com/public> 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	1179.95	104280.08
1999	0.0076	1055.02	104155.15
2000	0.0066	916.20	104016.33
2001	0.003	416.45	103516.58
0	0	0.00	0.00

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**Florida Gas Transmission Company**  
An Enron/EI Paso Energy Affiliate

**Invoice**

Stmt D/T: 08/10/2001 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: August 10, 2001  
Net Due Date: August 20, 2001  
Invoice Identifier: 43073  
Invoice Total Amount: \$5,235.59

Please reference this invoice on your remittance and wire to:  
Payee: FLORIDA GAS TRANSMISSION  
Payee Duns: 006924518  
EFT Addr: Nations Bank; Dallas TX  
Account # 3750354511  
ABA # 111000012

Bill Pty Duns: 006924427

Svc Req K: 5009 Svc Req: FLORIDA PUBLIC Acct No: 4084 4000002517 Beg Date: 07/01/2001 Contact Name: James Cramer  
Svc Code: FT Svc Req ID: 006924427 Prev Inv ID: End Date: 07/31/2001 Contact Phone:(713) 853-6879

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates			Quantity	Amount Due	Repl Pty ID	Repl Rel Cd
				Base	Surc	Disc				
	3154 FPU-RIVIERA BEACH	COT		0.0312	0.0036		13,113	456.33		
	28845 FPU-WEST PALM BEACH	COT		0.0312	0.0036		17,230	599.60		
	3158 FPU-WEST PALM BEACH	COT		0.0312	0.0036		9,903	344.62		
	28456 FPU-LAKE WORTH SOUTH	COT		0.0312	0.0036		15,529	540.41		
	3161 FPU-LAKE WORTH	COT		0.0312	0.0036		6,696	233.02		
	3163 FPU-BOYNTON BEACH	COT		0.0312	0.0036		11,222	390.53		
	3165 FPU-BOCA RATON	COT		0.0312	0.0036		29,443	1,024.62		
	3262 FPU-SANFORD	COT		0.0312	0.0036		14,663	510.27		
	3261 FPU-SANFORD WEST	COT		0.0312	0.0036		5,518	192.03		
	3277 FPU-DELAND	COT		0.0312	0.0036		1,767	61.49		
	3214 FARMLAND INDUSTRIES	COT		0.0312	0.0036		19,350	673.38		
	217831 FLORIDA PUBLIC	COT		0.0312	0.0036		6,014	209.29		

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**Florida Gas Transmission Company**  
An Enron/El Paso Energy Affiliate

**Invoice**

Stmt D/T: 08/10/2001 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: August 10, 2001  
Net Due Date: August 20, 2001  
Invoice Identifier: 43073  
Invoice Total Amount: \$5,235.59

Please reference this invoice on your remittance and wire to:  
Payee: FLORIDA GAS TRANSMISSION  
Payee Duns: 006924518  
EFT Addr: Nations Bank; Dallas TX  
Account # 3750354511  
ABA # 111000012

Bill Pty Duns: 006924427

Svc Req K: 5009      Svc Req: FLORIDA PUBLIC      Acct No: 4084 4000002517      Beg Date: 07/01/2001      Contact Name: James Cramer  
Svc Code: FT      Svc Req ID: 006924427      Prev Inv ID:      End Date: 07/31/2001      Contact Phone: (713) 853-6879

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates				Quantity	Amount Due	Repl Pty ID	Repl Rel Cd
				Base	Surc	Disc	Net				
Total for Contract 5009:								150,448	\$5,235.59		

Note: Go to <https://fgtbiz.enron.com/public> 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	270.81	5506.40
1999	0.0075	75.23	5310.82
2000	0.0072	30.10	5265.69
2001	0.007	0.01	5235.60
0	0	0.00	0.00

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**Florida Gas Transmission Company**  
An Enron/EI Paso Energy Affiliate

**Invoice**

Stmt D/T: 08/10/2001 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: August 10, 2001  
Net Due Date: August 20, 2001  
Invoice Identifier: 43064  
Invoice Total Amount: \$2,423.51

Please reference this invoice on your remittance and wire to:  
Payee: FLORIDA GAS TRANSMISSION  
Payee Duns: 006924518  
EFT Addr: Nations Bank; Dallas TX  
Account # 3750354511  
ABA# 111000012

Bill Pty Duns: 006924427

Svc Req K: 3624      Svc Req: FLORIDA PUBLIC      Acct No: 4084 4000002517      Beg Date: 07/01/2001      Contact Name: James Cramer  
Svc Code: FT      Svc Req ID: 006924427      Prev Inv ID:      End Date: 07/31/2001      Contact Phone:(713) 853-6879

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates			Net	Quantity	Amount Due	Repl Pty ID	Repl Rel Cd
				Base	Surc	Disc					
	3154 FPU-RIVIERA BEACH	COT		0.0142	0.0036		0.0178	8,587	152.85		
	28645 FPU-WEST PALM BEACH	COT		0.0142	0.0036		0.0178	7,037	125.26		
	3158 FPU-WEST PALM BEACH	COT		0.0142	0.0036		0.0178	18,197	323.91		
	28456 FPU-LAKE WORTH SOUTH	COT		0.0142	0.0036		0.0178	13,671	243.34		
	3161 FPU-LAKE WORTH	COT		0.0142	0.0036		0.0178	11,904	211.89		
	3163 FPU-BOYNTON BEACH	COT		0.0142	0.0036		0.0178	7,378	131.33		
	3165 FPU-BOCA RATON	COT		0.0142	0.0036		0.0178	22,940	408.33		
	3262 FPU-SANFORD	COT		0.0142	0.0036		0.0178	10,137	180.44		
	3261 FPU-SANFORD WEST	COT		0.0142	0.0036		0.0178	13,082	232.86		
	3277 FPU-DELAND	COT		0.0142	0.0036		0.0178	13,733	244.45		
	217831 FLORIDA PUBLIC	COT		0.0142	0.0036		0.0178	9,486	168.85		

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**Florida Gas Transmission Company**  
An Enron/El Paso Energy Affiliate

**Invoice**

Stmt D/T: 08/10/2001 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: August 10, 2001  
Net Due Date: August 20, 2001  
Invoice Identifier: 43064  
Invoice Total Amount: \$2,423.51

Please reference this invoice on your remittance and wire to:  
Payee: FLORIDA GAS TRANSMISSION  
Payee Duns: 006924518  
EFT Addr: Nations Bank; Dallas TX  
Account # 3750354511  
ABA# 111000012

Bill Pty Duns: 006924427

Svc Req K: 3624      Svc Req: FLORIDA PUBLIC      Acct No: 4084 4000002517      Beg Date: 07/01/2001      Contact Name: James Cramer  
Svc Code: FT      Svc Req ID: 006924427      Prev Inv ID:      End Date: 07/31/2001      Contact Phone: (713) 853-6879

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates				Quantity	Amount Due	Repl Pty ID	Repl Rel Cd
				Base	Surc	Disc	Net				
Total for Contract 3624:								136,152	\$2,423.51		

Note: Go to <https://fgtbiz.enron.com/public> for rate information.

Accounting Adjustment Method: RES = Restatement  
REV = Revision

Charge Type Code: COT = Transportaion 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	245.07	2668.58
1999	0.0075	68.07	2491.58
2000	0.0072	27.22	2450.73
2001	0.007	0.00	2423.51
0	0	0.00	0.00

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**Florida Gas Transmission Company**  
An Enron/EI Paso Energy Affiliate

**Invoice**

Stmt D/T: 08/10/2001 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: August 10, 2001  
Net Due Date: August 20, 2001  
Invoice Identifier: 43072  
Invoice Total Amount: -\$57.39

Please reference this invoice on your remittance and wire to:  
Payee: FLORIDA GAS TRANSMISSION  
Payee Duns: 006924518  
EFT Addr: Nations Bank; Dallas TX  
Account # 3750354511  
ABA # 111000012

Bill Pty Duns: 006924427

Svc Req K: 5002      Svc Req: FLORIDA PUBLIC      Acct No: 4084 4000002517      Beg Date: 07/01/2001      Contact Name: Heidi Massin  
Svc Code: OB      Svc Req ID: 006924427      Prev Inv ID:      End Date: 07/31/2001      Contact Phone: (713) 853-6879

Rec Loc	Del Loc	Chrg Type	Acct Adj Mthd	Rates			Quantity	Amount Due	Repl Pty ID	Repl Rel Cd
				Base	Surc	Disc				
NO NOTICE		COT		0.0312	0.0036		-1,649	-57.39		

Total for Contract 5002:      -1,649      -\$57.39

Note: Go to <https://fgtbiz.enron.com/public> for rate information.

Accounting Adjustment Method: RES = Restatement  
REV = Revision

Charge Type Code: COT = Transportaion 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	0.00	-57.39
1999	0.0075	0.00	-57.39
2000	0.0072	0.00	-57.39
2001	0.007	0.00	-57.39
0	0	0.00	0.00

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REMITTANCE STATEMENT

VENDOR NUMBER: 5000018373

VOUCHER NUMBER	INVOICE DATE	INVOICE NO.	PURCHASE ORDER	AMOUNT		
				GROSS	DISCNT	NET
	05312001	42472		1550.11	0.00	1550.11
					TOTAL	1550.11
SPECIAL INSTRUCTIONS: call alma green x35832 for pickup 1s						

DETACH AND RETAIN THIS STUB FOR YOUR RECORDS.

CHECK # 1000001010 ATTACHED BELOW

REMOVE DOCUMENT ALONG THIS PERFORATION

THE DOCUMENT IS PRINTED IN TWO COLORS; DO NOT ACCEPT UNLESS BLUE AND BROWN ARE PRESENT.



FLORIDA GAS TRANSMISSION  
P.O. BOX 1188  
HOUSTON, TX 77251-1188

DATE 07/18/2001 NO. 1000001010

62-20  
311

\$\*\*\*\*\*1,550.11

NOT VALID AFTER 1 YEAR

PAY *One Thousand Five Hundred Fifty and 11/100 Dollars*  
TO THE ORDER OF FLORIDA PUBLIC UTILITIES CO.  
PO Box 3395  
WEST PALM BEACH FL 33402-3395

*[Handwritten Signature]*  
AUTHORIZED SIGNATURE

CITIBANK DELAWARE, A SUBSIDIARY OF CITICORP  
ONE PENN'S WAY, NEW CASTLE, DE 19720

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 13824

Invoice Date 08/06/2001

Contract # 157115

Delivery Month Jul 2001

Due Date 08/25/2001

Remit: US \$ WIRE

BP ENERGY COMPANY

WIRE TRANSFER ACCT CHASE MANHATTAN

BANK, NY - ACCT NO 910-2-548087

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 BP's invoice number on all remittances. \*\*\*

Natural Gas delivered during Jul 2001

Calculations are based on nominated quantities

Meter Station	MMBTU	Unit Price	Amount Due US \$
CS #7 EUNICE ( 0025308 )	55,800	3.1300	174,654.00
CS #8 ZACHARY ( 0025412 )	42,548	3.2034	<del>136,296.59</del> 134,403.09
Fairway-Amoco (Yellowhammer) ( 94406 )	55,800	3.1325	174,793.50
<b>Total Amount Due</b>	<b>154,148</b>		<del>485,744.00</del> 483,850.59

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

For BP use only: 141876 01



Mobil

Attn: Chris Snyder

561-838-1713

Florida Public Utilities Company  
P.O. BOX 3395  
WEST PALM BEACH, FL 33402-3395

Invoice No: SR01071014  
Customer No: 205877-01  
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 # 9102771269

Invoice Date: August 9, 2001  
Payment Terms: Due August 25, 2001  
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:						
427/01	B2B1500	716	Pooling\Zone 3 CS #11	18,900	3.1200	58,968.00
437/01	B2B1500	716	Pooling\Zone 3 CS #11	9,000	3.1200	28,080.00
447/01	5430 - ZONE 1	6489	Pooling\Zone 1 CS #7	48,825	3.1300	152,822.25 <i>OK</i>
457/01	5430 - ZONE 1	7995	Pooling\Zone 2 CS # 8	62,775	3.1950	200,566.28
						<del>200,566.28</del>
						200,546.13
<b>* Invoice Totals</b>				<b>139,500</b>		<b>540,436.53</b>

#440,436.38

- 50 \* When paying by check, send remittance information with payment.
- 51 \* When paying by wire transfer, please fax remittance information to the attention of Accounts Receivable at (713) 989-0268 or mail to the address shown on the letterhead.
- 54 \* Please refer to this invoice with your payment.
- 55 \* Any questions about this invoice, please contact Sandra L. Anderson at telephone (713) 989-0360.



Trading Partner		
Florida Public Utilities Company	Invoice#	IMB2001060002
ATTN: Christopher M. Snyder	Invoice Date:	07/19/01
P.O. Box 3395	Production Month:	Jun-01
West Palm Beach, FL 33402-3395	Acct #:	F116
FAX: 561-838-1713		

Item	Volume (MMBtu)	Price	Amount
June 2001 Market Delivery FGT Bookout	3,692	\$3.8924	\$14,370.74

**Total Due** **\$14,370.74**

**Payment Due Date: July 25, 2001**

*Questions regarding invoices may be directed to Kathy Reaves at 352-331-1654 x151*

**By Wire:**  
Infinite Energy/AEM  
SunTrust Bank North Central Florida  
Gainesville, FL  
ABA 063100727  
Account 0050000123528

**By Check:**  
Infinite Energy/AEM  
P.O. Box 817215  
Orlando, FL 32891-7215

7001 SW 24th Avenue || Gainesville, FL 32607-3704  
Ph: 352.331.1654 || Fax: 352.331.7588 || E-mail: infinite@infiniteenergy.com



Trading Partner		
Florida Public Utilities Company	Invoice#	IMB2001060001
ATTN: Christopher M. Snyder	Invoice Date:	07/19/01
P.O. Box 3395	Production Month:	Jun-01
West Palm Beach, FL 33402-3395	Acct #:	F116
FAX: 561-838-1713		

Item	Volume (MMBtu)	Price	Amount
June 2001 No Notice Delivery FGT Bookout	2,486	\$3.7650	\$9,359.79

**Total Due** **\$9,359.79**

**Payment Due Date: July 25, 2001**  
*Questions regarding invoices may be directed to Kathy Reeves at 352-331-1654 x151*

**By Wire:**  
Infinite Energy/AEM  
SunTrust Bank North Central Florida  
Gainesville, FL  
ABA 083100727  
Account 0050000123628

**By Check:**  
Infinite Energy/AEM  
P.O. Box 917215  
Orlando, FL 32891-7215

7001 SW 24th Avenue || Gainesville, FL 32607-3704  
Ph: 352.331.1654 || Fax: 352.331.7588 || E-mail: infinite@infiniteenergy.com