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MESSER, VICKERS, CAPARELLO, MADSEN, GOLDMAN & METZ
A PROFESSIONAL ASSOCIATION

SUITE 701
215 SOUTH MONROE STREET
POST OFFICE BOX 1876
TALLAHASSEE, FLORIDA 32302-1876
TELEPHONE (904) 222-0720
TELECOPIER (904) 224-4359

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January 31, 1995

Ms. Blanca Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
101 East Gaines Street
Tallahassee, FL 32399-0850

HAND DELIVERY

Re: West Florida Natural Gas Company; Docket No. 950003-GU

Dear Ms. Bayo:

Enclosed for filing on behalf of West Florida Natural Gas Company in connection with the hearings scheduled to begin March 8, 1995 in this docket are the original and 15 copies of the following:

- 01137-95 1) Petition for Approval of West Florida Natural Gas Company's Purchased Gas Cost Recovery Factors;
- 2) Direct Testimony of Tom Goodwin;
- 01188-95 3) Schedules E-1R, E-2, E-3, and E-5 for the period April, 1994, through March, 1995; and
- 4) Schedules E-1, E-3, E-4 and E-5 for the period April, 1995 through March, 1996.

ACK _____

AFA _____ Please acknowledge receipt of these documents by stamping the enclosed extra copy of this letter.

APP _____

CAF _____ Thank you for your assistance.

CMU _____

CTR _____

EAG *Wakin 3*

LEG *1*

LRV *Christy 4*
Mill/amb

GFC _____ Enclosures

RCH _____ cc: Parties of Record
Mr. J. E. McIntyre

SEC *1* _____ Mr. Tom Goodwint

WAS _____

OTH _____

Yours very truly,

Norman H. Horton, Jr.
Norman H. Horton, Jr.

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BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 950003-GU

DIRECT TESTIMONY OF

TOM GOODWIN

ON BEHALF OF WEST FLORIDA NATURAL GAS COMPANY

ORIGINAL
FILE COPY

7 Q. Please state your name and address.

8 A. My name is Tom Goodwin. My business address is 301 Maple
9 Avenue, Panama City, Florida. I am employed as
10 Coordinator of Gas Management by West Florida Natural Gas
11 Company. My responsibilities include the development of
12 therm sales projections, calculation of PGA true-up
13 factors, and calculation of the monthly weighted average
14 cost of gas (WACOG).

15 Q. What is the purpose of your testimony?

16 A. The purpose of my testimony is to describe how the sales
17 estimate of 27,964,069 therms for the period April 1995
18 through March 1996 was determined and to explain the
19 factors considered in the development of our maximum PGA
20 factor for this period.

21 Q. Please explain how the sales estimate was developed.

22 A. The estimate of 27,964,069 therms consists of projected
23 firm gas sales totaling 25,714,069 therms and over-run
24 sales from system supply to our transportation customers
25 totaling 2,250,000 therms. In arriving at the firm sales

1 estimate, a projected growth factor of 3% for residential
2 consumption and 2% for commercial consumption was applied
3 to the average sales for the past two (2) annual periods.
4 Firm industrial sales reflect the projected addition of
5 a small co-generation load. Sales of overrun gas to our
6 transportation customers, in excess of their firm
7 transportation entitlements, is expected to decrease
8 substantially due to the availability of additional
9 transportation capacity for these customers through the
10 capacity release system now in effect.

11 Q. Please explain the development of the maximum PGA factor.

12 A. Development of a maximum PGA factor for this annual
13 projection required consideration of all known and
14 anticipated factors affecting the actual total cost of
15 gas supply. Factors such as credits for capacity
16 relinquishment and possible penalty charges or credits
17 from FGT were not considered in this estimate. Total
18 cost of gas has been determined by multiplying estimated
19 purchases from all sources by the appropriate estimated
20 commodity charge rate. Reservation charges have been
21 calculated for pipeline transportation based on revised
22 contract levels and entitlements. Usage and reservation
23 rates are as reflected in Florida Gas Transmission's
24 latest filed tariff sheets. I have also included
25 expected costs associated with no-notice transportation

1 entitlements. My estimates are based on known and/or
2 anticipated rates and past seasonal trends, with the
3 expectation that mid-course adjustments may be required.
4 The calculated total estimated cost of gas supply has
5 been divided by estimated total system supply gas
6 received, which considers the effect of transportation
7 fuel usage at 2.17¢ to arrive at the average cost per
8 therm, which was then adjusted for true-up and taxes to
9 develop the purchased gas cost recovery factor.

10 Q. What are the true-ups for the period October 1, 1993
11 through March 31, 1994 and the period April 1, 1994
12 through March 31, 1995?

13 A. Our true-up was an underrecovery of \$329,323 for the
14 period October 1, 1993 through March 31, 1994. The
15 estimated true-up for the period April 1, 1994 through
16 March 31, 1995 is a underrecovery of \$1,020,347 based
17 upon eight months actual and four months estimated data.

18 Q. What is the total true-up for the projected period April
19 1, 1995 through March 31, 1996?

20 A. The final total true-up for the projected period April 1,
21 1995 through March 31, 1996 is an overrecovery of
22 \$270,355 as detailed in Schedule E-4. A true-up refund
23 factor of 0.967 cents per therm has been calculated for
24 the period, as is also shown on Schedule E-4.

25 Q. What is the total purchased gas cost recovery factor to

1 be applied to customer bills during the period April 1995
2 through March 1996?

3 A. We project the maximum purchased gas cost recovery
4 factor, including WACOG, true-up factor, and related
5 taxes to be 36.460 cents per therm for the April 1995
6 through March 1996 period.

7 Q. Are you sponsoring any schedules in this Docket?

8 A. Yes, I am sponsoring schedules E-1/R, E-2, E-3, and E-5
9 for the current period, and E-1, E-3, E-4 and E-5 for the
10 projected period.

11 Q. Does this conclude your testimony?

12 A. Yes.

PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION

APRIL 84 Through MARCH 85

SC-SCHEDULE E-1/11

(REVISED 8/8/84)

REVISED ESTIMATE FOR THE PROJECTED PERIOD:

DESCRIPTION	ACTUAL												REVISED PROJECTION												TOTAL
	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	DEC	JAN	FEB	MAR									
COST OF GAS PURCHASED																									
1 COMMODITY (Pipeline)	20660	12652	10024	11927	12236	8906	10068	12270	31094	31781	32102	30779	31094	31781	32102	30779	234008								
2 NO NOTICE RESERVATION	0	2077	3123	3227	3227	3123	4303	7767	10757	10757	6801	6454	10757	10757	6801	6454	62786								
3 SWING SERVICE	0	0	0	2350	0	0	8885	0	0	0	0	0	0	0	0	0	9237								
4 COMMODITY (Other)	470659	362277	214481	275483	379781	208020	218817	292231	511083	533564	50043	532949	511083	533564	50043	532949	4562782								
5 DEMAND	222647	151152	100341	132687	112681	100713	161278	267638	333370	333370	301108	333370	333370	301108	333370	301108	2581725								
6 OTHER	0	-570177	-10282	-5485	-2983	-8198	-4738	-113	32350	32350	79400	30350	32350	32350	79400	30350	-472984								
LESS: END-USE CONTRACT																									
7 COMMODITY (Pipeline)	12815	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	49844								
8 DEMAND	54817	0	0	0	0	0	0	0	57811	57811	52008	57811	57811	52008	57811	52008	279408								
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0								
10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	659983	-40858	318237	421371	565024	323468	306611	580313	851715	874883	698403	88813	851715	874883	698403	88813	6854396								
12 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0								
13 COMPANY USE	827	902	429	378	338	305	187	791	822	824	740	734	822	824	740	734	7917								
14 THERM SALES REVENUES	627131	854108	322901	489279	520954	389130	333328	857489	850883	874019	897883	897478	850883	874019	897883	897478	7625182								
THERMS PURCHASED																									
15 COMMODITY (Pipeline)	2,589,790	1,275,170	472,810	1,898,820	1,898,570	1,234,700	1,403,880	1,711,230	3,008,431	3,108,230	3,275,797	3,958,840	3,008,431	3,108,230	3,275,797	3,958,840	24777228								
16 NO NOTICE RESERVATION	0	485,000	450,000	485,000	485,000	480,000	690,000	1,090,000	1,500,000	1,500,000	980,000	930,000	1,500,000	1,500,000	980,000	930,000	8979000								
17 SWING SERVICE	0	0	0	8,800	0	0	24,700	0	0	0	0	0	0	0	0	0	33550								
18 COMMODITY (Other)	2,019,280	1,729,830	1,190,770	1,438,980	1,870,810	1,277,140	1,539,580	1,778,880	3,008,431	3,108,230	3,275,797	3,958,840	3,008,431	3,108,230	3,275,797	3,958,840	25348810								
19 DEMAND	7,430,200	5,184,830	3,814,500	4,418,000	3,591,380	3,083,000	4,138,870	8,044,780	7,829,800	7,829,800	7,102,400	7,829,800	7,829,800	7,102,400	7,829,800	7,102,400	72079810								
20 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0								
LESS: END-USE CONTRACT																									
21 COMMODITY (Pipeline)	1,270,370	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0								
22 DEMAND	1,270,370	0	0	0	0	0	0	0	1,330,210	1,330,210	1,291,480	1,330,210	1,330,210	1,291,480	1,330,210	1,291,480	1270070								
23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0								
24 TOTAL PURCHASES (1+16+20)-(21+22)	2019280	1729830	1159720	1444030	1870810	1377140	1584290	1778680	3008431	3102230	3275797	3958840	3008431	3102230	3275797	3958840	24112000								
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0								
26 COMPANY USE	1855	2148	1492	1482	1420	1395	928	2658	2900	3100	2700	2500	2900	3100	2700	2500	24594								
27 TOTAL THERM SALES (24+25)	2118835	1982404	867967	1507851	1858917	1977728	1583300	1779988	3002531	3091130	3272997	3954440	3002531	3091130	3272997	3954440	24057495								
CENTS PER THERM																									
28 COMMODITY (Pipeline) (1/18)	0.00993	0.00993	0.02248	0.00719	0.00726	0.00718	0.00717	0.00717	0.01024	0.01024	0.00980	0.01040	0.01024	0.00980	0.00980	0.00980	0.00945								
29 NO NOTICE RESERVATION (2/18)	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984								
30 SWING SERVICE (3/17)	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984								
31 COMMODITY (Other) (4/18)	0.23307	0.20913	0.18540	0.26076	0.18271	0.15105	0.27874	0.16480	0.17000	0.17000	0.18000	0.18000	0.17000	0.18000	0.18000	0.18000	0.18164								
32 DEMAND (5/19)	0.03013	0.02927	0.02530	0.02088	0.02118	0.03028	0.03136	0.03327	0.04004	0.04004	0.04004	0.04004	0.04004	0.04004	0.04004	0.04004	0.03954								
33 OTHER (6/20)	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984								
LESS: END-USE CONTRACT																									
34 COMMODITY (Pipeline) (7/21)	0.00980	0.00980	0.00980	0.00980	0.00980	0.00980	0.00980	0.00980	0.00980	0.00980	0.00980	0.00980	0.00980	0.00980	0.00980	0.00980	0.00980								
35 DEMAND (8/22)	0.04099	0.04099	0.04099	0.04099	0.04099	0.04099	0.04099	0.04099	0.04099	0.04099	0.04099	0.04099	0.04099	0.04099	0.04099	0.04099	0.04099								
36	0.25333	-0.02382	0.27515	0.29172	0.25628	0.23488	0.25354	0.30028	0.28300	0.28300	0.27425	0.29382	0.28300	0.28300	0.27425	0.29382	0.27988								
37 TOTAL COST OF PURCHASES (11/24)	0.35033	0.35033	0.35033	0.35033	0.35033	0.35033	0.35033	0.35033	0.35033	0.35033	0.35033	0.35033	0.35033	0.35033	0.35033	0.35033	0.35033								
38 NET UNBILLED (12/25)	0.00980	0.00980	0.00980	0.00980	0.00980	0.00980	0.00980	0.00980	0.00980	0.00980	0.00980	0.00980	0.00980	0.00980	0.00980	0.00980	0.00980								
39 COMPANY USE (13/26)	0.35033	0.35033	0.35033	0.35033	0.35033	0.35033	0.35033	0.35033	0.35033	0.35033	0.35033	0.35033	0.35033	0.35033	0.35033	0.35033	0.35033								
40 TOTAL COST OF THERMS SOLD (11/27)	0.00980	0.00980	0.00980	0.00980	0.00980	0.00980	0.00980	0.00980	0.00980	0.00980	0.00980	0.00980	0.00980	0.00980	0.00980	0.00980	0.00980								
41 TRUE-UP (E-2)	0.40765	0.08150	0.46900	0.38177	0.36675	0.33747	0.33001	0.40007	0.36480	0.36480	0.36480	0.36480	0.36480	0.36480	0.36480	0.36480	0.36480								
42 TOTAL COST OF GAS (40+41)	1.00008	1.00008	1.00008	1.00008	1.00008	1.00008	1.00008	1.00008	1.00008	1.00008	1.00008	1.00008	1.00008	1.00008	1.00008	1.00008	1.00008								
43 REVENUE TAX FACTOR	0.4002	0.0817	0.4507	0.3831	0.36882	0.33867	0.33272	0.40181	0.36272	0.36272	0.36272	0.36272	0.36272	0.36272	0.36272	0.36272	0.36272								
44 PGA FACTOR ADJUSTED FOR TAXES (42+43)	0.4002	0.0817	0.4507	0.3831	0.36882	0.33867	0.33272	0.40181	0.36272	0.36272	0.36272	0.36272	0.36272	0.36272	0.36272	0.36272	0.36272								
45 PGA FACTOR ROUNDED TO HEARS 51.001	0.400	0.080	0.451	0.383	0.368	0.339	0.337	0.411	0.367	0.367	0.367	0.367	0.367	0.367	0.367	0.367	0.367								

FOR THE CURRENT PERIOD: APRIL 34 Through MARCH 95

	ACTUAL												REVISSED PROJECTION												TOTAL PERIOD		
	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR			
TRUE-UP CALCULATION																											
1 PURCHASED GAS COST	369,883	705,981	204,179	275,230	376,777	201,824	220,864	293,118	851,715	874,893	898,403	868,213	868,213	868,213	868,213	868,213	868,213	868,213	868,213	868,213	868,213	868,213	868,213	868,213	868,213	868,213	868,213
2 TRANSPORTATION COST	186,205	185,122	114,068	149,021	128,245	121,842	175,849	287,164	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 TOTAL	576,188	891,103	318,247	424,251	505,022	323,666	396,713	580,282	851,715	874,893	898,403	868,213	868,213	868,213	868,213	868,213	868,213	868,213	868,213	868,213	868,213	868,213	868,213	868,213	868,213	868,213	
4 FUEL REVENUES	907,131	824,105	322,901	489,070	520,254	380,130	333,328	557,489	850,893	874,019	897,593	867,479	867,479	867,479	867,479	867,479	867,479	867,479	867,479	867,479	867,479	867,479	867,479	867,479	867,479	867,479	867,479
5 FUEL REVENUE TAX	(190,044)	(190,044)	(190,044)	(190,044)	(190,044)	(190,044)	(190,044)	(190,044)	(190,044)	(190,044)	(190,044)	(190,044)	(190,044)	(190,044)	(190,044)	(190,044)	(190,044)	(190,044)	(190,044)	(190,044)	(190,044)	(190,044)	(190,044)	(190,044)	(190,044)	(190,044)	
6 FUEL REVENUE COLLECTED OR (REFUNDED)	717,087	634,061	132,857	299,026	330,210	190,086	143,284	367,445	660,849	683,975	707,519	677,435	677,435	677,435	677,435	677,435	677,435	677,435	677,435	677,435	677,435	677,435	677,435	677,435	677,435	677,435	
7 TRUE-UP PROVISION - THIS PERIOD	140,889	674,820	(185,410)	(122,245)	(174,112)	(125,380)	253,326	(212,867)	(190,880)	(190,818)	(190,784)	(190,778)	(190,778)	(190,778)	(190,778)	(190,778)	(190,778)	(190,778)	(190,778)	(190,778)	(190,778)	(190,778)	(190,778)	(190,778)	(190,778)	(190,778)	
8 INTEREST PROVISION - THIS PERIOD (1)	(2,807)	(788)	757	803	1,101	1,223	1,329	1,236	1,204	1,248	1,250	1,254	1,254	1,254	1,254	1,254	1,254	1,254	1,254	1,254	1,254	1,254	1,254	1,254	1,254	1,254	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(889,826)	(881,490)	262,888	208,077	278,079	283,711	351,898	289,755	288,189	268,851	269,125	269,735	269,735	269,735	269,735	269,735	269,735	269,735	269,735	269,735	269,735	269,735	269,735	269,735	269,735	269,735	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 9)	190,044	190,044	190,044	190,044	190,044	190,044	190,044	190,044	190,044	190,044	190,044	190,044	190,044	190,044	190,044	190,044	190,044	190,044	190,044	190,044	190,044	190,044	190,044	190,044	190,044	190,044	
10a FLEX RATE REFUND (if applicable)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11 TOTAL ESTIMATED ACTUAL TRUE-UP (7+8+9+10+10a)	(891,400)	202,860	238,077	278,079	283,711	351,898	289,755	288,189	288,851	268,851	269,125	269,735	269,735	269,735	269,735	269,735	269,735	269,735	269,735	269,735	269,735	269,735	269,735	269,735	269,735	269,735	
INTEREST PROVISION																											
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(889,826)	(881,490)	262,888	208,077	278,079	283,711	351,898	289,755	288,189	268,851	269,125	269,735	269,735	269,735	269,735	269,735	269,735	269,735	269,735	269,735	269,735	269,735	269,735	269,735	269,735	269,735	
13 ENDING TRUE-UP BEFORE INTEREST (12+7-9)	(858,883)	203,474	207,320	275,778	292,811	350,375	288,416	268,832	267,347	267,777	268,385	269,091	269,091	269,091	269,091	269,091	269,091	269,091	269,091	269,091	269,091	269,091	269,091	269,091	269,091	269,091	
14 TOTAL (13+12)	(1,648,702)	(458,016)	410,008	483,853	589,290	644,987	640,115	558,668	535,515	536,458	537,500	538,738	538,738	538,738	538,738	538,738	538,738	538,738	538,738	538,738	538,738	538,738	538,738	538,738	538,738	538,738	
15 AVERAGE (50% OF 14)	(824,351)	(229,008)	205,004	241,926	294,645	322,493	320,057	278,334	267,758	268,214	268,750	269,369	269,369	269,369	269,369	269,369	269,369	269,369	269,369	269,369	269,369	269,369	269,369	269,369	269,369	269,369	
16 INTEREST RATE - FIRST DAY OF MONTH	3.89%	3.89%	4.36%	4.50%	4.65%	4.82%	5.04%	5.00%	5.89%	6.03%	6.03%	6.03%	6.03%	6.03%	6.03%	6.03%	6.03%	6.03%	6.03%	6.03%	6.03%	6.03%	6.03%	6.03%	6.03%	6.03%	
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	3.89%	4.36%	4.50%	4.65%	4.82%	5.04%	5.00%	5.89%	6.03%	6.03%	6.03%	6.03%	6.03%	6.03%	6.03%	6.03%	6.03%	6.03%	6.03%	6.03%	6.03%	6.03%	6.03%	6.03%	6.03%	6.03%	
18 TOTAL (16+17)	0.08	0.08	0.09	0.09	0.09	0.10	0.10	0.11	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	
19 AVERAGE (50% OF 18)	0.03795	0.0413	0.0443	0.0448	0.0464	0.0492	0.0502	0.0502	0.05845	0.05845	0.05845	0.05845	0.05845	0.05845	0.05845	0.05845	0.05845	0.05845	0.05845	0.05845	0.05845	0.05845	0.05845	0.05845	0.05845		
20 MONTHLY AVERAGE (19*12 Months)	0.003	0.003	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004		
21 INTEREST PROVISION (15*20)	-2607	-788	757	903	1101	1323	1399	1236	1304	1348	1350	1354	1354	1354	1354	1354	1354	1354	1354	1354	1354	1354	1354	1354	1354		

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

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

REVISED ESTIMATE FOR THE PROJECTED PERIOD OF: APRIL 94 Through MARCH 95

MONTH	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			
OCT 94	FGT	ARIZONA	FTS		567300	567300		1469	24570	2598	5.05
	FGT	STONE	FTS		318630	318630		825	13800	1459	5.05
	FGT	FRANKLIN	FTS		287120	287120		744	12435	1315	5.05
	FGT	MID-FLORIDA	FTS		225480	225480		584	9766	1033	5.05
	TENN GAS	SYS-SUPPLY	FTS	1411707		1443470	202746	3656	61141	6466	19.41
	END-USERS	SYS-SUPPLY	FTS	76753		78480	10673	199	3324	352	18.95
	FGT	ALERT DAY	FTS	24700		24700	6885				27.87
	FGT	CASH-OUT	FTS	160		160	32				20.00
NOV 94	FGT	ARIZONA	FTS		549000	549000		1422	23777	2514	5.05
	FGT	STONE	FTS		360000	360000		932	15592	1649	5.05
	FGT	FRANKLIN	FTS		271300	271300		703	11750	1243	5.05
	FGT	MID-FLORIDA	FTS		218700	218700		566	9472	1002	5.05
	TENN GAS	SYS-SUPPLY	FTS	1590161		1625940	264513	4119	68870	7283	21.68
	FRANKLIN	SYS-SUPPLY	FTS	28704		29350	4608	74	1243	131	21.10
	VARIOUS	SYS-BALANCE	FTS	102110		102110	17409				17.05
DEC 94	FGT	END USERS	FTS		1330210	1330210		3445	57611	6092	5.05
	TENN GAS	SYS-SUPPLY	FTS	3006431		3071671	522184	7787	130209	13769	22.42
JAN 95	FGT	END USERS	FTS		1330210	1330210		3445	57611	6092	5.05
	TENN GAS	SYS-SUPPLY	FTS	3102230		3169548	545162	8035	134358	14208	22.62
FEB 95	FGT	END USERS	FTS		1330210	1330210		3445	57611	6092	5.05
	TENN GAS	SYS-SUPPLY	FTS	3275797		3346882	602439	8484	144953	15329	23.54
MAR 95	FGT	END USERS	FTS		1330210	1330210		3445	57611	6092	5.05
	TENN GAS	SYS-SUPPLY	FTS	2956940		3021106	543799	7658	130844	13837	23.54
			FTS			0					ERR
						0					ERR
						0					ERR
						0					ERR
						0					ERR
						0					ERR
						0					ERR
						0					ERR
						0					ERR
TOTAL					12618753	8118370	20737123	2176651	895704	94719	15.27

THERM SALES AND CUSTOMER DATA	APRIL 84 Through MARCH 85												
	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	TOTAL
THERM SALES (\$ BIL)													
RESIDENTIAL	0	0	0	0	0	0	294555	540160	600882	600000	770000	892000	4270717
COMMERCIAL	0	0	0	0	0	0	878190	700901	850160	950000	920000	900000	5010343
COMMERCIAL LARGE VOL. 1	0	0	0	0	0	0	171424	205873	341029	340000	260000	340000	1730126
INDUSTRIAL	0	0	0	0	0	0	65687	70283	119420	118000	142800	111450	828008
TRANSPORTATION	0	0	0	0	0	0	1485330	1511010	1413550	1413550	1277400	1413550	8514508
TOTAL FIRM	0	0	0	0	0	0	2715362	3074207	3378245	3725000	3719000	3680000	20187814
THERM SALES (INTERRUPTIBLE)													
SMALL INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
LARGE INTERRUPTIBLE	0	0	0	0	0	0	55009	77222	302868	250000	192000	280000	1182719
TOTAL INTERRUPTIBLE	0	0	0	0	0	0	55009	77222	302868	250000	192000	280000	1182719
TOTAL THERM SALES	0	0	0	0	0	0	2770371	3151429	3681133	3975000	3911000	3960000	21370533
NUMBERS OF CUSTOMERS (FIRM)													
RESIDENTIAL	0	0	0	0	0	0	24782	24875	25478	25482	25480	25510	1206219687
COMMERCIAL	0	0	0	0	0	0	1889	1894	2032	2030	2035	2036	10171818887
COMMERCIAL LARGE VOL. 1	0	0	0	0	0	0	10	9	8	8	8	6	425
INDUSTRIAL	0	0	0	0	0	0	0	0	0	0	0	0	1,1886000887
TRANSPORTATION	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL FIRM	0	0	0	0	0	0	26880	26877	27544	27588	27581	27584	13089225
NUMBERS OF CUSTOMERS (INT.)													
SMALL INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
LARGE INTERRUPTIBLE	0	0	0	0	0	0	2	3	3	3	3	3	1418887887
TOTAL INTERRUPTIBLE	0	0	0	0	0	0	2	3	3	3	3	3	1418887887
TOTAL CUSTOMERS	0	0	0	0	0	0	28562	28580	27547	27531	27584	27584	13207088887
THERM USE PER CUSTOMER													
RESIDENTIAL	EPR	EPR	EPR	EPR	EPR	EPR	11.881020036	23.20043043	25.943281834	25.31904874	26.100720392	25.084280274	308.21327103
COMMERCIAL	EPR	EPR	EPR	EPR	EPR	EPR	308.28783382	258.33114819	414.3208277	481.18504854	450.1218845	435.8252109	4928.1544023
COMMERCIAL LARGE VOL. 1	EPR	EPR	EPR	EPR	EPR	EPR	17142.4	20852.555556	42828.825	43125	43790	42520	412500.25239
INDUSTRIAL	EPR	EPR	EPR	EPR	EPR	EPR	2883.333333	25481	58249	58225	71320	55725	547748.88714
TRANSPORTATION	EPR	EPR	EPR	EPR	EPR	EPR	247568.333333	251835	232581.88887	232581.88887	213900	232581.88887	2629198.88887
SMALL INTERRUPTIBLE	EPR	EPR	EPR	EPR	EPR	EPR	27804.5	25740.88887	100282.88887	83333.333333	85000	93333.333333	818331.88887
LARGE INTERRUPTIBLE	EPR	EPR	EPR	EPR	EPR	EPR	0	0	0	0	0	0	0

SCHEDULE E-1 REVISED 6/06/94	PROJECTION												TOTAL
	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	
COMPANY WEST FLORIDA NATURAL GAS CO													
PURCHASED GAS ADJUSTMENT													
COST RECOVERY CLAUS. CALCULATION													
ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD	APRIL 95 Through MARCH 96												
COST OF GAS PURCHASED													
1 COMMODITY (Pipeline)	28225	23436	21407	21750	21260	20506	21078	23713	32472	35784	32409	312610	
2 NO NOTICE RESERVATION	1805	2599	3599	3599	3599	3599	4790	8127	11997	11997	7505	75003	
3 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	
4 COMMODITY (Other)	609745	491895	423428	424900	408800	400447	401846	523583	843107	964709	658993	7129732.5	
5 DEMAND	234984	240817	233441	237775	233775	230399	245482	378900	404588	404588	267054	3020181	
6 OTHER	8300	8300	8300	8300	8300	8300	8300	8300	8300	8300	8300	100000	
LESS END-USE CONTRACT													
7 COMMODITY (Pipeline)	9133	9191	8694	9191	9191	8694	9429	9133	9429	9429	8624	108600	
8 DEMAND	58231	58598	58708	58598	58598	58708	60172	58231	60172	60172	54046	700709	
9	0	0	0	0	0	0	0	0	0	0	0	0	
10	0	0	0	0	0	0	0	0	0	0	0	0	
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	860225	700008	624823	629675	611821	588199	612045	673029	1220004	1305826	121478	1108419	
12 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	
13 COMPANY USE	783	858	969	1069	1111	779	891	1040	1012	1023	858	894	
14 THERM SALES REVENUES	8432758	8010711	5327111	5409445	5973218	517224	5307985	7723070	10708115	11727714	1048756	8619447	
THERM PURCHASED													
15 COMMODITY (Pipeline)	3,899,482	3,237,021	2,958,779	3,004,102	2,937,284	2,832,299	2,911,330	3,275,261	4,462,087	4,943,890	4,484,880	4,813,056	
16 NO NOTICE RESERVATION	750,000	465,000	465,000	465,000	465,000	465,000	620,000	1,050,000	1,550,000	1,550,000	980,000	870,000	
17 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	
18 COMMODITY (Other)	2,838,882	1,967,581	1,728,279	1,734,882	1,667,834	1,603,789	1,807,789	2,013,781	3,181,537	3,640,410	3,397,260	2,908,558	
19 DEMAND	6,802,800	6,914,340	6,789,800	6,305,940	6,305,940	6,161,400	7,015,400	10,730,200	11,276,000	11,276,000	10,006,800	11,276,000	
20 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	
LESS END-USE CONTRACT													
21 COMMODITY (Pipeline)	1,261,500	1,268,400	1,228,500	1,268,400	1,268,400	1,228,500	1,303,500	1,261,500	1,303,500	1,303,500	1,177,400	1,261,500	
22 DEMAND	1,261,500	1,268,400	1,228,500	1,268,400	1,268,400	1,228,500	1,303,500	1,261,500	1,303,500	1,303,500	1,177,400	1,261,500	
23	0	0	0	0	0	0	0	0	0	0	0	0	
24 TOTAL PURCHASES ((1)+(2)+(3)+(4)+(5)+(6)-(7)+(8)+(9)+(10))	2030982	1687581	1738279	1734652	1687834	1603789	2013781	3181537	3640410	3307280	3000558	27696469	
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	
26 COMPANY USE	2600	2900	3200	3500	3500	2400	2600	2700	3000	3000	2700	3400	
27 TOTAL THERM SALES (24-26)	2034182	1984781	1725079	1731152	1684334	1601389	1805188	2911081	3178533	3037110	3004589	27696099	
CENTS PER THERM													
28 COMMODITY (Pipeline)	0.00724	0.00724	0.00724	0.00724	0.00724	0.00724	0.00724	0.00724	0.00724	0.00724	0.00724	0.00724	
29 NO NOTICE RESERVATION (21/8)	0.00774	0.00774	0.00774	0.00774	0.00774	0.00774	0.00774	0.00774	0.00774	0.00774	0.00774	0.00774	
30 SWING SERVICE (21/7)	0	0	0	0	0	0	0	0	0	0	0	0	
31 COMMODITY (Other) (4/18)	0.25000	0.25000	0.25000	0.25000	0.25000	0.25000	0.25000	0.25000	0.25000	0.25000	0.25000	0.25000	
32 DEMAND (5/19)	0.03454	0.03483	0.03448	0.03771	0.03771	0.03729	0.03499	0.03309	0.03568	0.03568	0.03463	0.03572	
33 OTHER (6/20)	0	0	0	0	0	0	0	0	0	0	0	0	
LESS END-USE CONTRACT													
34 COMMODITY Pipeline (7/21)	0.00724	0.00724	0.00724	0.00724	0.00724	0.00724	0.00724	0.00724	0.00724	0.00724	0.00724	0.00724	
35 DEMAND (8/22)	0.04816	0.04816	0.04816	0.04816	0.04816	0.04816	0.04816	0.04816	0.04816	0.04816	0.04816	0.04816	
36 (9/23)	0.30983	0.35582	0.38141	0.38242	0.36884	0.37229	0.38008	0.43406	0.38389	0.37244	0.38081	0.36096	
37 TOTAL COST OF PURCHASES (11/24)	0.27964	0.26043	0.26188	0.26143	0.26143	0.26333	0.26119	0.26373	0.26281	0.26281	0.26174	0.26254	
38 NET UNBILLED (12/25)	0.29098	0.26643	0.26068	0.26315	0.26781	0.27355	0.28129	0.43514	0.38775	0.37277	0.38081	0.37296	
39 COMPANY USE (13/26)	-0.00067	-0.00067	-0.00067	-0.00067	-0.00067	-0.00067	-0.00067	-0.00067	-0.00067	-0.00067	-0.00067	-0.00067	
40 TOTAL COST OF THERMS SOLD (11/27)	0.29031	0.26576	0.26121	0.26278	0.26714	0.27268	0.28062	0.43514	0.38708	0.37210	0.38014	0.37229	
41 TRUE-UP (E-2)	0.00318	0.34878	0.2842	0.25348	0.25794	0.26386	0.37182	0.42547	0.37759	0.38310	0.35724	0.38323	
42 TOTAL COST OF GAS (40+41)	1.0038	1.0038	1.0038	1.0038	1.0038	1.0038	1.0038	1.0038	1.0038	1.0038	1.0038	1.0038	
43 REVENUE TAX FACTOR	0.2115	0.3481	0.2537	0.2537	0.2592	0.2653	0.2730	0.4711	0.3939	0.3645	0.3666	0.3645	
44 PQA FACTOR ADJUSTED FOR TAXES (42+43)	0.2927	0.3488	0.2544	0.2544	0.2655	0.2685	0.2769	0.4771	0.3978	0.3683	0.3701	0.3690	
45 PQA FACTOR ROUNDED TO NEAREST 0.01	0.29	0.348	0.254	0.255	0.266	0.269	0.277	0.477	0.37	0.364	0.366	0.37	

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

ESTIMATED FOR THE PROJECTED PERIOD OF: APRIL 95 Through MARCH 96

MONTH	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			
APR 95	FGT	END-USERS	FTS		1261500	1261500		3267	58231	5866	5.34
	TENNECO	SYS-SUPPLY	FTS	2636982		2694205	538841	6830	121723	12262	25.77
MAY 95	FGT	END-USERS	FTS		1269450	1269450		3288	58598	5903	5.34
	TENNECO	SYS-SUPPLY	FTS	1967581		2010278	402056	5096	90824	9149	25.77
JUN 95	FGT	END-USERS	FTS	0	1228500	1228500		3182	58708	5713	5.34
	TENNECO	SYS-SUPPLY	FTS	1728279		1765783	344305	4476	79777	8036	25.26
JUL 95	FGT	END-USERS	FTS		1269450	1269450		3208	58598	5903	5.34
	TENNECO	SYS-SUPPLY	FTS	1734652		1772294	345597	4493	80072	8066	25.26
AUG 95	FGT	END-USERS	FTS		1269450	1269450		3288	58598	5903	5.34
	TENNECO	SYS-SUPPLY	FTS	1667834		1704026	332283	4320	76607	7755	25.26
SEP 95	FGT	END-USERS	FTS		1228500	1228500		3182	58708	5713	5.34
	TENNECO	SYS-SUPPLY	FTS	1603789		1638591	327718	4154	74031	7458	25.77
OCT 95	FGT	END-USERS	FTS		1303550	1303550		3376	60172	6062	5.34
	TENNECO	SYS-SUPPLY	FTS	1607786		1642675	328535	4164	74215	7476	25.77
NOV 95	FGT	END-USERS	FTS		1261500	1261500		3267	58231	5866	5.34
	TENNECO	SYS-SUPPLY	FTS	2013781		2057480	432071	5216	92958	9364	26.80
DEC 95	FGT	END-USERS	FTS		1303550	1303550		3376	60172	6062	5.34
	TENNECO	SYS-SUPPLY	FTS	3181537		3250576	698674	8240	146860	14784	27.31
JAN 96	FGT	END-USERS	FTS		1303550	1303550		3376	60172	6062	5.34
	TENNECO	SYS-SUPPLY	FTS	3640410		3719407	799673	9429	168041	16928	27.31
FEB 96	FGT	END-USERS	FTS		1177400	1177400		3049	54349	5475	5.34
	TENNECO	SYS-SUPPLY	FTS	3307280		3379048	709600	8566	152664	15379	26.80
MAR 96	FGT	END-USERS	FTS		1303550	1303550		3376	60172	6062	5.34
	TENNECO	SYS-SUPPLY	FTS	2909558		2972595	594539	7536	134305	13529	25.77
						0					ERR
						0					ERR
						0					ERR
						0					ERR
						0					ERR
						0					ERR
						0					ERR
						0					ERR
						0					ERR
TOTAL				25089911	13876400	38966311	5259578		1798687	181195	18.58

COMPANY: WEST FLORIDA NATURAL GAS CO
 CALCULATION OF TRUE-UP AMOUNT
 PROJECTED PERIOD

SCHEDULE E-4
 (REVISED 8/19/93)

ESTIMATED FOR THE PROJECTED PERIOD: APRIL 95 Through MARCH 96

	PRIOR PERIOD: OCTOBER 93 - MARCH 94			CURRENT PERIOD: APRIL 94 - MARCH 95	
	(1) TWO MONTHS ACTUAL PLUS FOUR MONTHS REVISED ESTIMATE	(2) ACTUAL	(3) (2) - (1) DIFFERENCE	(4) EIGHT MONTHS ACTUAL PLUS FOUR MONTHS REVISED ESTIMATE	(5) (3) + (4) TOTAL TRUE-UP
1 TOTAL THERM SALES \$	E-2 Line 6 5,798,563	A-2 Line 6 5,920,889	Col.2 - Col.1 131,326	E-2 Line 6 5,544,634	Col.3 + Col.4 5,675,960
2 TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION	E-2 Line 7 (15,248)	A-2 Line 7 (342,891)	Col.2 - Col.1 (327,643)	E-2 Line 7 (1,028,957)	Col.3 + Col.4 261,735
3 INTEREST PROVISION FOR THIS PERIOD	E-2 Line 8 (17,525)	A-2 Line 8 (19,205)	Col.2 - Col.1 (1,680)	E-2 Line 8 8,620	Col.3 + Col.4 8,620
4 END OF PERIOD TOTAL NET TRUE-UP	Line 2 + Line 3 (32,773)	Line 2 + Line 3 (362,096)	Col.2 - Col.1 (329,323)	Line 2 + Line 3 (1,020,347)	Col.3 + Col.4 270,355

NOTE: EIGHT MONTHS ACTUAL FOUR MONTHS REVISED ESTIMATE DATA OBTAINED FROM SCHEDULE (E-2).

COLUMN (1) DATA OBTAINED FROM SCHEDULE (E-2)	TOTAL TRUE-UP DOLLARS	equals	CENTS PER THERM TRUE-UP
COLUMN (2) DATA OBTAINED FROM SCHEDULE (A-2)	PROJECTED THERM SALES		
LINE 4 COLUMN (3) SAME AS LINE 7 SCHEDULE (A-7)			
LINE 4 COLUMN (1) SAME AS LINE 8 SCHEDULE (A-7)	270,355	=	0.00966794 REFUND
LINE 2 COLUMN (4) SAME AS LINE 7 SCHEDULE (E-2)	27,964,069		
LINE 3 COLUMN (4) SAME AS LINE 8 SCHEDULE (E-2)			

