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January 17, 1997

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Ms. Blanca Bayo, Director
Division of Records and Reporting
Room 110, Easley Building
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850

BY HAND DELIVERY

Re: Docket No. **970003**-GU; West Florida Natural Gas Company

Dear Ms. Bayo:

Enclosed for filing on behalf of West Florida Natural Gas Company in connection with the hearings to begin February 19, 1997 in this docket are an original and 15 copies of the following:

1. Petition for Approval of West Florida Natural Gas Company's Purchased Gas Cost Recovery Factors; - *00626-97* - *11/19/97*

2. Direct Testimony of Tom Goodwin; and

3. Schedules E-1/R, E-2, E-3, E-4 and E-5. } *00627-97*

ACK _____
AFA 1
APP _____
CAF _____
CMU _____
CTR _____
EAG 1 *Nallen*
LEG _____
LIT 3
NEP _____
NHH _____
NJS _____
NTH _____

Please indicate receipt of this document by stamping the enclosed extra copy of this letter

Thank you for your assistance in this matter.

Sincerely,

RECEIVED & FILED

14
PSC BUREAU OF RECORDS

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

NHH:amb
Enclosures

cc: Mr. Tom Goodwin
Mr. Jeff Householder
Parties of Record

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 970003-EG

DIRECT TESTIMONY OF

TOM GOODWIN

ON BEHALF OF WEST FLORIDA NATURAL GAS COMPANY

6 Q. Please state your name and address

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

12 Q. What is the purpose of your testimony?

13 A. The purpose of my testimony is to describe how the sales
14 estimate of 26,261,143 therms for the period April 1997
15 through March 1998 was determined and to explain the
16 factors considered in the development of our maximum PGA
17 factor for this period

18 Q. Please explain how the sales estimate was developed

19 A. The estimate of 26,261,143 therms consists of projected
20 firm gas sales totaling 22,232,251 therms and
21 interruptible over-run sales from system supply to our
22 transportation customers totaling 4,028,892 therms In
23 arriving at the firm sales estimate, a projected growth
24 factor of 1.5% for residential consumption and 1.5% for
25 commercial consumption was applied to the estimated sales

- ACK _____
- AFA 1 _____
- APP _____
- CAF _____
- CMU _____
- CTR _____
- EAG 23 _____
- LEG _____
- LRN 3/24 _____
- OPC _____
- PLN _____
- SEC 1 _____
- WAS _____
- OTH _____

C. R. ...
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DOCUMENT NUMBER DATE
00627 JAN 17 98
FPSC-RECORDS/REPORTING

1 for the projected period as determined by our forecasting
2 model. Firm industrial sales will reflect the continuing
3 movement to Transportation. Sales of overrun gas to our transportation
4 customers, in excess of their firm transportation entitlements, is expected
5 to continue to decrease due to the availability of additional
6 transportation capacity for these customers through the capacity
7 release system now in effect.

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

9 A. Development of a maximum PGA factor for this annual projection
10 required consideration of all known and anticipated factors affecting
11 the actual total cost of gas supply. Factors such as balancing charges or
12 credits and possible penalty charges or credits from FGT were not
13 considered in this estimate. Total cost of gas has been determined by
14 multiplying estimated purchases from all sources by the appropriate
15 estimated commodity charge rate. Reservation charges have been
16 calculated for pipeline transportation based on revised contract levels
17 and entitlements. Usage and reservation rates are as reflected in
18 Florida Gas Transmission's latest filed tariff sheets. I have also
19 included expected costs or credits associated with no-notice
20 transportation entitlements. My estimates are based on known
21 and/or anticipated rates and past seasonal trends, with the
22 exception that mid-course adjustments may be required. The
23 calculated total estimated cost of gas supply considers the effect
24 of transportation fuel usage at 3.06% to arrive at the average
25 cost per therm, which was then adjusted for true-up and taxes to

- 1 develop the purchased gas cost recovery factor.
- 2 Q. What are the true-up totals for the period April 1, 1995 through
3 March 31, 1996 and April 1, 1996 through March 31, 1997?
- 4 A. As shown on Schedule E-4 our true-up was an underrecovery of
5 \$183,415 for the period April 1, 1995 through March 31, 1996. The
6 estimated true-up for the Period April 1, 1996 through March 31,
7 1997 is an underrecovery of \$438,159 based upon eight months
8 actual and four months estimated data.
- 9 Q. What is the total true-up for the projected period April 1, 1997
10 through March 31, 1998?
- 11 A. The final true-up for the projected April 1, 1997 through March 31,
12 1998 is an underrecovery of \$621,574 as detailed on Schedule E-4.
13 A true-up collection factor of 2.367 cents per therm has been
14 calculated for the period, as is also shown on Schedule E-4.
- 15 Q. What is the total purchased gas cost recovery factor to be applied to
16 customer bills during the period April 1997 through March 1998?
- 17 A. We project the maximum purchased gas cost recovery factor,
18 including WACOG, true-up factor and related taxes to be 53.340
19 cents per therm for the April 1997 through March 1998 period.
- 20 Q. Are you sponsoring any schedules in this Docket?
- 21 A. Yes, I am sponsoring Schedules E-1/R, E-2, E-3 and E-5 for the current
22 period and revised Schedules E-1, E-3, E-4 and E-5 for the projected
23 period.
- 24 Q. Does this conclude your testimony?
- 25 A. Yes.

COMMODITY	PERIOD												TOTAL		
	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR			
COST OF GAS PURCHASED															
1 COMMODITY (Physical)	37175	18857	18187	3204	3204	18728	18728	18728	18728	18728	18728	18728	76810	76810	76810
2 NO NOTICE RE-SERVATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 COMMODITY (Other)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 DEMAND	5,0386	43841	43841	47540	47540	47540	47540	47540	47540	47540	47540	47540	1,26373	1,26373	1,26373
6 OTHER	265908	240532	222774	240532	240532	240532	240532	240532	240532	240532	240532	240532	2,41155	2,41155	2,41155
7 OTHER	4,782	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 TOTAL COST	31188	3204	3181	3204	3204	18728	18728	18728	18728	18728	18728	18728	76810	76810	76810
11 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 COMPANY USE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 TOTAL	31188	3204	3181	3204	3204	18728	18728	18728	18728	18728	18728	18728	76810	76810	76810
THEMES PURCHASED															
15 COMMODITY (Physical)	1,383,200	5,085,240	4,921,200	485,000	485,000	4,921,200	4,921,200	4,921,200	4,921,200	4,921,200	4,921,200	4,921,200	19,877,600	19,877,600	19,877,600
16 NO NOTICE RE-SERVATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 COMMODITY (Other)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 DEMAND	1,888,082	1,888,200	1,888,200	1,888,200	1,888,200	1,888,200	1,888,200	1,888,200	1,888,200	1,888,200	1,888,200	1,888,200	7,552,800	7,552,800	7,552,800
20 OTHER	5,383,200	5,085,240	4,921,200	485,000	485,000	4,921,200	4,921,200	4,921,200	4,921,200	4,921,200	4,921,200	4,921,200	19,877,600	19,877,600	19,877,600
21 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23 TOTAL	1,383,200	5,085,240	4,921,200	485,000	485,000	4,921,200	4,921,200	4,921,200	4,921,200	4,921,200	4,921,200	4,921,200	19,877,600	19,877,600	19,877,600
24 TOTAL PURCHASES	1,383,200	5,085,240	4,921,200	485,000	485,000	4,921,200	4,921,200	4,921,200	4,921,200	4,921,200	4,921,200	4,921,200	19,877,600	19,877,600	19,877,600
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26 COMPANY USE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27 TOTAL THEMES SALES	1,383,200	5,085,240	4,921,200	485,000	485,000	4,921,200	4,921,200	4,921,200	4,921,200	4,921,200	4,921,200	4,921,200	19,877,600	19,877,600	19,877,600
CENTS PER THERM															
28 COMMODITY (Physical)	11715	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037
29 NO NOTICE RE-SERVATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31 COMMODITY (Other)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32 DEMAND	16116	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710
33 OTHER	16208	6,0473	6,0473	6,0473	6,0473	6,0473	6,0473	6,0473	6,0473	6,0473	6,0473	6,0473	6,0473	6,0473	6,0473
34 COMMODITY (Physical)	11721	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037
35 DEMAND	16228	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710
36 TOTAL COST OF PURCHASES	117274	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037
37 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38 COMPANY USE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39 TOTAL COST OF THEMES SOLD	117274	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037
40 TRUE-UP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41 TOTAL COST OF GAS	117274	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037
42 REVERSE TAX FACTOR	142428	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43 PGA FACTOR ADJUSTED FOR TAXES	142428	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44 PGA FACTOR ADJUSTED TO MATCH 31.001	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45 TOTAL	117274	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037	6,0037

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

SCHEDULE 23
(REVISED 8/19/93)

I. Goodwin Exhibit No.
Purchased Gas Adjustment (PGA)
True-up

ESTIMATED FOR THE PROJECTED PERIOD OF

APRIL 97 Through MARCH 98

MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES A.C.A./OIL/FUEL	TOTAL CENTS PER THEM
							THIRD PARTY	PIPELINE			
APRIL	PESCO	SYSTEM SUPPLY	FTS	1660077		0 00	840388	9,750	97,028	10,680	FDIV/OI 40 50
MAY	PESCO	SYSTEM SUPPLY	FTS	1322286		0 00	459057	8,323	97,219	9,117	FDIV/OI 40 33
JUNE	PESCO	SYSTEM SUPPLY	FTS	1322862		0 00	468941	8,321	97,201	9,115	FDIV/OI 40 34
JULY	PESCO	SYSTEM SUPPLY	FTS	1322862		0 00	363787	8,321	97,201	9,115	FDIV/OI 33 14
AUGUST	PESCO	SYSTEM SUPPLY	FTS	1322862		0 00	475630	8,321	97,201	9,115	FDIV/OI 41 60
SEPTEMBER	PESCO	SYSTEM SUPPLY	FTS	1322979		0 00	476663	8,322	97,200	9,115	FDIV/OI 41 60
OCTOBER	PESCO	SYSTEM SUPPLY	FTS	1439660		0 00	508917	9,066	92,261	9,919	FDIV/OI 40 99
NOVEMBER	PESCO	SYSTEM SUPPLY	FTS	2084023		0 00	927864	12,883	89,248	14,221	FDIV/OI 50 60
DECEMBER	PESCO	SYSTEM SUPPLY	FTS	3010587		0 00	1342641	18,937	130,178	20,743	FDIV/OI 50 24
JANUARY	PESCO	SYSTEM SUPPLY	FTS	3328180		0 00	1468878	20,922	143,824	22,917	FDIV/OI 49 80
FEBRUARY	PESCO	SYSTEM SUPPLY	FTS	2813369		0 00	1283763	17,686	121,660	19,384	FDIV/OI 50 58
MARCH	PESCO	SYSTEM SUPPLY	FTS	2093813		0 00	963732	13,170	90,536	14,426	FDIV/OI 51 87
TOTAL				22912668	0	22912668	8286617	130860	800203	143441	FDIV/OI 40 72

COMPANY WEST FLORIDA NATURAL GAS		CALCULATION OF TRUE-UP AMOUNT PROJECTED PERIOD				ESTIMATED FOR THE PROJECTED PERIOD:		APRIL 97		Through		MARCH 98		SCHEDULE E-4 REVISED 8/18/03	
		PRIOR PERIOD		APRIL - MARCH				APRIL 98 - MARCH 97				CURRENT PERIOD			
		(1) EIGHT MONTHS ACTUAL PLUS FOUR MONTHS REVISED ESTIMATE		(2) ACTUAL		(3) DIFFERENCE		(4) EIGHT MONTHS ACTUAL PLUS FOUR MONTHS REVISED ESTIMATE		(5) DIFFERENCE		(6) TOTAL TRUE-UP		(7) TOTAL TRUE-UP	
		E 2 Line 8		A 2 Line 8		Col 2 Col 1		E 2 Line 8		Col 2 Col 1		E 2 Line 8		Col 3 + Col 4	
1	TOTAL THERM SALES \$	8,979,332	8,109,884.00	\$ 869,448				869,448	9,122,732.824				12,404,170		
2	TRUE UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION	1,711,911	1,393,618	318,293				318,293	(432,281)				1,081,080		
3	INTEREST PROVISION FOR THIS PERIOD	49,804	47,996	1,808				1,808	(5,808)				17,476		
4	END OF PERIOD TOTAL NET TRUE-UP	(182,207)	(345,622)	163,415				163,415	(438,158)				(274,743)		

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

COLUMN (1) DATA OBTAINED FROM SCHEDULE (E 2)
COLUMN (2) DATA OBTAINED FROM SCHEDULE (A 2)
LINE 4 COLUMN (3) SAME AS LINE 7 SCHEDULE (A 7)
LINE 4 COLUMN (1) SAME AS LINE 8 SCHEDULE (A 7)
LINE 2 COLUMN (4) SAME AS LINE 7 SCHEDULE (E 2)
LINE 3 COLUMN (4) SAME AS LINE 8 SCHEDULE (E 2)

TOTAL TRUE UP DOLLARS (821,574)
PROJECTED THERM SALES 28,281,143

equates CENTS PER THERM TRUE UP
(0.02967)
TO BE COLLECTED

COMPANY	THEIR SALES AND CUSTOMER DATA												
	ESTIMATED FOR THE PRODUCTION PERIOD			APRIL 97			THROUGH			MARCH 98			
	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	TOTAL
THEIR SALES PERIOD													
RESIDENTIAL	84,201.8	81,179.0	84,029.9	84,002.0	84,002.0	84,002.0	84,201.1	81,200.0	84,201.1	84,002.0	84,002.0	84,002.0	84,002.0
COMMERCIAL	87,199.0	87,000.0	87,000.0	87,000.0	87,000.0	87,000.0	84,877.4	87,000.0	87,000.0	87,000.0	87,000.0	87,000.0	87,000.0
INDUSTRIAL	844.26	844.26	844.26	844.26	844.26	844.26	844.26	844.26	844.26	844.26	844.26	844.26	844.26
TOTAL PERIOD	172,245.6	172,023.2	172,023.2	172,023.2	172,023.2	172,023.2	172,023.2	172,023.2	172,023.2	172,023.2	172,023.2	172,023.2	172,023.2
THEIR SALES INTERMEDIATE													
SMALL INTERMEDIATE	230,741	230,741	230,741	230,741	230,741	230,741	230,741	230,741	230,741	230,741	230,741	230,741	230,741
INTERMEDIATE	20,340.0	20,340.0	20,340.0	20,340.0	20,340.0	20,340.0	20,340.0	20,340.0	20,340.0	20,340.0	20,340.0	20,340.0	20,340.0
TOTAL INTERMEDIATE	251,081.0	251,081.0	251,081.0	251,081.0	251,081.0	251,081.0	251,081.0	251,081.0	251,081.0	251,081.0	251,081.0	251,081.0	251,081.0
1017A, THEIR SALES													
INDUSTRIAL	20,340.0	20,340.0	20,340.0	20,340.0	20,340.0	20,340.0	20,340.0	20,340.0	20,340.0	20,340.0	20,340.0	20,340.0	20,340.0
TOTAL PERIOD	20,340.0	20,340.0	20,340.0	20,340.0	20,340.0	20,340.0	20,340.0	20,340.0	20,340.0	20,340.0	20,340.0	20,340.0	20,340.0
RESIDENTIAL													
COMMERCIAL	2144	2144	2144	2144	2144	2144	2144	2144	2144	2144	2144	2144	2144
INDUSTRIAL	18	18	18	18	18	18	18	18	18	18	18	18	18
TOTAL PERIOD	2162	2162	2162	2162	2162	2162	2162	2162	2162	2162	2162	2162	2162
1017A, PERIOD													
SMALL INTERMEDIATE	7	7	7	7	7	7	7	7	7	7	7	7	7
INTERMEDIATE	2	2	2	2	2	2	2	2	2	2	2	2	2
TOTAL PERIOD	9	9	9	9	9	9	9	9	9	9	9	9	9
THEIR SALES FOR CUSTOMERS													
COMMERCIAL	84,201.8	81,179.0	84,029.9	84,002.0	84,002.0	84,002.0	84,201.1	81,200.0	84,201.1	84,002.0	84,002.0	84,002.0	84,002.0
INDUSTRIAL	87,199.0	87,000.0	87,000.0	87,000.0	87,000.0	87,000.0	84,877.4	87,000.0	87,000.0	87,000.0	87,000.0	87,000.0	87,000.0
TOTAL PERIOD	171,400.8	168,179.0	171,029.9	171,002.0	171,002.0	171,002.0	169,078.5	168,200.0	171,201.1	171,002.0	171,002.0	171,002.0	171,002.0

COMPANY WEST FLORIDA NATURAL GAS COMPANY
FOR THE CURRENT PERIOD
APRIL 88 THROUGH MARCH 87
SCHEMATIC 17
REVISED 6/19/82

TYPE OF CALCULATION	REVISED PROJECTIONS												TOTAL PERIOD														
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL PERIOD	
1 PURCHASED GAS COST	414,871	283,466	255,834	370,777	314,808	377,814	688,870	1,708,212	1,800,480	1,557,870	1,097,180	8,508,582	1,708,212	1,800,480	1,557,870	1,097,180	8,508,582	1,708,212	1,800,480	1,557,870	1,097,180	8,508,582	1,708,212	1,800,480	1,557,870	1,097,180	8,508,582
2 TRANSPORTATION COST	343,828	700,054	175,576	162,895	288,378	201,103	58,849	401,868	415,230	283,478	417,330	3,200,323	401,868	415,230	283,478	417,330	3,200,323	401,868	415,230	283,478	417,330	3,200,323	401,868	415,230	283,478	417,330	3,200,323
3 TOTAL	758,699	983,520	431,410	533,672	603,186	578,917	748,719	2,110,080	2,215,710	1,841,348	1,514,510	11,708,905	2,110,080	2,215,710	1,841,348	1,514,510	11,708,905	2,110,080	2,215,710	1,841,348	1,514,510	11,708,905	2,110,080	2,215,710	1,841,348	1,514,510	11,708,905
4 FUEL REVENUES	878,138	529,282	454,288	531,117	573,142	581,000	712,082	1,840,453	2,052,888	1,758,532	1,458,088	12,004,117	1,840,453	2,052,888	1,758,532	1,458,088	12,004,117	1,840,453	2,052,888	1,758,532	1,458,088	12,004,117	1,840,453	2,052,888	1,758,532	1,458,088	12,004,117
5 TRUE UP COLLECTED OR REFUNDED	22,454	22,454	22,454	22,454	22,454	22,454	22,454	22,454	22,454	22,454	22,454	22,454	22,454	22,454	22,454	22,454	22,454	22,454	22,454	22,454	22,454	22,454	22,454	22,454	22,454	22,454	22,454
6 FUEL REVENUE APPLICABLE TO PCA	868,580	549,736	476,740	553,570	595,587	603,054	734,545	1,862,897	2,070,434	1,780,008	1,480,563	12,273,824	1,862,897	2,070,434	1,780,008	1,480,563	12,273,824	1,862,897	2,070,434	1,780,008	1,480,563	12,273,824	1,862,897	2,070,434	1,780,008	1,480,563	12,273,824
7 TRUE UP PROVISION THIS PERIOD	89,881	142,184	184,670	18,828	108,599	17,841	119,170	1,408,411	1,160,240	1,168,282	1,227,571	14,327,911	1,408,411	1,160,240	1,168,282	1,227,571	14,327,911	1,408,411	1,160,240	1,168,282	1,227,571	14,327,911	1,408,411	1,160,240	1,168,282	1,227,571	14,327,911
8 INTEREST PROVISION THIS PERIOD (3%)	587	587	278	102	108	108	111	112	124	124	124	1,248,480	111	124	124	124	1,248,480	111	124	124	124	1,248,480	111	124	124	124	1,248,480
9 REVERSAL OF PERIOD TRUE UP AND INTEREST	88,145	182,850	88,381	22,474	23,828	21,608	143,578	143,578	127,454	127,454	127,454	1,378,220	143,578	127,454	127,454	127,454	1,378,220	143,578	127,454	127,454	127,454	1,378,220	143,578	127,454	127,454	127,454	1,378,220
10 TRUE UP COLLECTED OR REFUNDED REVENUE OF LINE 9	122,454	122,454	122,454	122,454	122,454	122,454	122,454	122,454	122,454	122,454	122,454	122,454	122,454	122,454	122,454	122,454	122,454	122,454	122,454	122,454	122,454	122,454	122,454	122,454	122,454	122,454	122,454
10a P.L.E. RATE RETURNED TO APPROXIMATE	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	0
11 TOTAL ESTIMATED ACTUAL TRUE UP 17 - 8 - 10 - Gas	183,650	88,381	22,474	23,828	21,608	18,001	143,578	143,578	122,454	122,454	122,454	1,378,220	143,578	122,454	122,454	122,454	1,378,220	143,578	122,454	122,454	122,454	1,378,220	143,578	122,454	122,454	122,454	1,378,220
INTEREST PROVISION	88,145	182,850	88,381	22,474	23,828	21,608	143,578	143,578	122,454	122,454	122,454	1,378,220	143,578	122,454	122,454	122,454	1,378,220	143,578	122,454	122,454	122,454	1,378,220	143,578	122,454	122,454	122,454	1,378,220
12 REVERSAL TRUE UP AND INTEREST PROVISION (8)	182,852	88,712	22,187	23,822	21,382	18,888	142,487	142,487	122,454	122,454	122,454	1,378,220	142,487	122,454	122,454	122,454	1,378,220	142,487	122,454	122,454	122,454	1,378,220	142,487	122,454	122,454	122,454	1,378,220
13 ENDING TRUE UP BEFORE INTEREST (13 - 7 %)	248,527	282,881	121,487	68,288	45,230	12,717	148,100	178,827	178,827	178,827	178,827	1,788,480	148,100	178,827	178,827	178,827	1,788,480	148,100	178,827	178,827	178,827	1,788,480	148,100	178,827	178,827	178,827	1,788,480
14 TOTAL (12 - 7 %)	134,784	131,231	88,348	22,815	8,358	8,358	124,833	124,833	122,454	122,454	122,454	1,378,220	124,833	122,454	122,454	122,454	1,378,220	124,833	122,454	122,454	122,454	1,378,220	124,833	122,454	122,454	122,454	1,378,220
15 AVERAGE (50% OF 14)	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	0
16 INTEREST RATE FIRST DAY OF MONTH	0.05400	0.05400	0.05400	0.05400	0.05400	0.05400	0.05400	0.05400	0.05400	0.05400	0.05400	0.05400	0.05400	0.05400	0.05400	0.05400	0.05400	0.05400	0.05400	0.05400	0.05400	0.05400	0.05400	0.05400	0.05400	0.05400	0.05400
17 INTEREST RATE FIRST DAY OF SUBSEQUENT MONTH	0.10900	0.10900	0.10900	0.10900	0.10900	0.10900	0.10900	0.10900	0.10900	0.10900	0.10900	0.10900	0.10900	0.10900	0.10900	0.10900	0.10900	0.10900	0.10900	0.10900	0.10900	0.10900	0.10900	0.10900	0.10900	0.10900	0.10900
18 TOTAL (16 - 17)	0.05475	0.05475	0.05475	0.05475	0.05475	0.05475	0.05475	0.05475	0.05475	0.05475	0.05475	0.05475	0.05475	0.05475	0.05475	0.05475	0.05475	0.05475	0.05475	0.05475	0.05475	0.05475	0.05475	0.05475	0.05475	0.05475	0.05475
19 AVERAGE (50% OF 18)	0.05437	0.05437	0.05437	0.05437	0.05437	0.05437	0.05437	0.05437	0.05437	0.05437	0.05437	0.05437	0.05437	0.05437	0.05437	0.05437	0.05437	0.05437	0.05437	0.05437	0.05437	0.05437	0.05437	0.05437	0.05437	0.05437	0.05437
20 MONTHLY AVERAGE (18/12 MONTHS)	0.00453	0.00453	0.00453	0.00453	0.00453	0.00453	0.00453	0.00453	0.00453	0.00453	0.00453	0.00453	0.00453	0.00453	0.00453	0.00453	0.00453	0.00453	0.00453	0.00453	0.00453	0.00453	0.00453	0.00453	0.00453	0.00453	0.00453
21 INTEREST PROVISION (14x.20)	587	587	278	102	108	108	111	112	124	124	124	1,248,480	111	124	124	124	1,248,480	111	124	124	124	1,248,480	111	124	124	124	1,248,480

* If line 8 to a column 11 add to line 6. If line 9 to a column add to line 6.

SCHEDULE E 3
 (REVISED 8/19/93)
 PAGE 1

COMPANY WEST FLORIDA NATURAL GAS COMPANY
 TRANSPORTATION PURCHASES
 SYSTEM SUPPLY AND END USE

ACTUAL/RE-ESTIMATED FOR THE PROJECTED PERIOD OF APRIL 96 Through MARCH 97

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
							TRIMD PARTY	PIPELINE			
APRIL 96	FGT	ARIZONA	FTS 1		549,000	649,000		1,422	23,849	2,772	5 11
	FGT	STONE	FTS 1		360,000	360,000		932	15,592	1,818	5 10
	FGT	FRANKLIN	FTS 1		232,160	232,160		601	10,085	1,172	5 11
	FGT	MID FLORIDA	FTS 1		110,150	110,150		285	4,785	558	5 11
	Chevron	SYS SUPPLY	FTS 1	1,211,817		1,253,140	282,274	3,139	52,841	8,120	28 40
	Chevron	SYS SUPPLY	FTS 2	950,044		982,440	225,885	3,525	71,947	1,473	31 95
	END USER	BALANCING	FTS 1	70,410		70,410	15,813				22 60
	FGT	ARIZONA	FTS 1		533,200	533,200		1,381	23,162	2,893	5 11
	FGT	STONE	FTS 1		372,000	372,000		963	16,111	1,879	5 10
	FGT	FRANKLIN	FTS 1		278,000	278,000		723	12,120	1,409	5 11
MAY 96	FGT	MID FLORIDA	FTS 1		81,020	81,020		210	3,520	409	5 11
	Chevron	SYS SUPPLY	FTS 1	747,123		772,800	170,312	1,935	32,455	3,773	27 90
	Chevron	SYS SUPPLY	FTS 2	657,528		657,200	148,148	2,439	49,795	1,018	30 33
	OFF - SYSTEM	BALANCING	FTS 1	171,400		171,400	51,751				30 19
	END - USER	BALANCING	FTS 1	123,350		123,350	27,209				22 08
	FGT	ARIZONA	FTS 1		516,000	516,000		1,338	22,415	2,608	5 11
	FGT	STONE	FTS 1		360,000	360,000		932	15,592	1,818	5 10
	FGT	FRANKLIN	FTS 1		270,000	270,000		859	11,729	1,364	5 11
	FGT	MID FLORIDA	FTS 1		126,000	126,000		328	5,473	638	5 11
	Chevron	SYS SUPPLY	FTS 1	716,836		741,280	172,021	1,957	31,139	3,810	29 11
JUN 96	Chevron	SYS SUPPLY	FTS 2	615,028		638,000	148,928				32 31
	OFF - SYSTEM	BALANCING B	FTS 1	128,900		128,900	35,139				27 28
	END USER	BALANCING	FTS 1	1,210		1,210	272				22 48
	FGT	ARIZONA	FTS 1		533,200	533,200		1,381	23,162	2,893	5 11
	FGT	STONE	FTS 1		372,000	372,000		963	16,160	1,879	5 11
	FGT	FRANKLIN	FTS 1		278,000	278,000		723	12,120	1,409	5 11
	FGT	MID FLORIDA	FTS 1		130,200	130,200		337	5,658	658	5 11
	PESCO	SYS SUPPLY	FTS 1	844,077		872,880	227,934	2,188	36,887	4,263	32 11
	PESCO	SYS SUPPLY	FTS 2	636,528		657,200	172,709	4,358	48,128	985	35 27
	END - USER	BALANCING	FTS 1	281,300		281,300	7,370				25 30
AUG 96	FGT	ARIZONA	FTS 1		533,200	533,200		1,381	23,162	2,893	5 11
	FGT	STONE	FTS 1		372,000	372,000		963	16,160	1,879	5 11
TOTAL				5392436	3788530	9180968	1275378		448984 99	36090	19 18

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

ACTUAL/ RE-ESTIMATED FOR THE PROJECTED PERIOD OF APRIL 96 Through MARCH 97

MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GR/FUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
AUG 96	FGT	FRANKLIN	FTS 1		265,970	279,000		723	12,120	1,409	5.11
	FGT	MID FLORIDA	FTS 1		130,200	130,200		337	5,656	658	5.11
	PESCO	SYS SUPPLY	FTS 1	1,587,870		1,642,020	387,462	4,113	68,977	8,019	29.51
	PESCO	SYS SUPPLY	SWING	16,488		17,050	3,058	61	1,249	26	28.65
	END USER	BALANCING	FTS 1	11,485		11,485	2,584				22.50
SEPT 96	FGT	ARIZONA	FTS 1		518,000	518,000		1,336	22,415	2,606	5.11
	FGT	STONE	FTS 1		360,000	360,000		932	15,638	1,818	5.11
	FGT	FRANKLIN	FTS 1		270,000	270,000		699	11,729	1,364	5.11
	FGT	MID FLORIDA	FTS 1		128,000	128,000		326	5,473	636	5.11
	N.G.C.H.	SYS SUPPLY	FTS 1	1,510,105		1,581,600	313,405	3,811	65,599	7,628	25.88
END USER	SYSTEM SUPP	BALANCING	9,120		9,820	1,684				17.51	
OCT 96	FGT	ARIZONA	FTS 1		567,300	567,300		1,469	24,644	2,099	#DIV/0!
	FGT	FRANKLIN	FTS 1		279,000	279,000		723	12,120	1,032	4.97
	FGT	MID-FLORIDA	FTS 1		130,200	130,200		337	5,656	482	4.97
	N.G.C.	SYS-SUPPLY	FTS 1	1,603,901		1,652,980	317,096	4,154	69,673	5,934	4.83
	N.G.C.	SYS-SUPPLY	SWING	204,376		210,630	53,669	529	8,878	756	4.83
NOV 96	FGT	ARIZONA	FTS 1		549,000	549,000		1,422	23,739	0	#DIV/0!
	FGT	FRANKLIN	FTS 1		270,000	270,000		699	11,675	0	#DIV/0!
	FGT	MID-FLORIDA	FTS 1		131,400	131,400		340	5,682	0	#DIV/0!
	N.G.C.	SYS-SUPPLY	FTS 1	1,968,873		2,029,120	527,206	5,099	85,134	10,247	4.95
	N.G.C.	SYS-SUPPLY	SWING	202,630		209,040	69,132	525	6,770	1,056	4.95
	PESCO	SYS-SUPPLY	DEL. GAS	242,000		242,000	67,990			1,222	0.51
	END USER	BALANCING	FTS	59,790		59,790	15,187			302	0.51
	OFF SYSTEM	BOOK OUT	FTS	41,980		41,980	10,327			212	25.12
	FGT	END-USERS	FTS		1348500	1348500		3493	58579	0	#DIV/0!
	N.G.C.	SYS-SUPPLY	FTS	4138833		4266308	1597783	11060	185328	4,989	43.34
JAN 97	FGT	END-USERS	FTS		1348500	1348500		3493	58579	4,989	4.97
	N.G.C.	SYS-SUPPLY	FTS	4361440		4494900	1700688	11842	195258	16,831	4.97
FEB 97	FGT	END-USERS	FTS		1218000	1218000		3155	52910	4,507	4.97
	N.G.C.	SYS-SUPPLY	FTS	3773821		3889300	1419498	10073	168951	13,963	42.73
MAR 97	FGT	END-USERS	FTS		1348500	1348500		3493	58579	0	#DIV/0!
N.G.C.	SYS-SUPPLY	FTS	3197555		3295400	1092180	8535	143162	4,956	39.06	
TOTAL				7357548	3595070	10952818	1743308		464826.44	46989	20.59

1. Goodwin Exhibit No. 8
 Purchased Gas Adjustment (PGAT)
 True-up

