

CERTIFICATE OF SERVICE

I HEREBY certify that a copy of FPU's revised Schedules A-1 and A-1/Flexdown for January and February, 1997, was furnished by United States Mail this 3rd day of April, 1997 to:

Robert V. Elias, Esq.  
W. Cochran Keating IV., Esq.  
Division of Legal Services  
Florida Public Service  
Commission  
2540 Shumard Oak Boulevard  
Gerald L. Gunter Building  
Tallahassee, Florida 32399-0850

Joseph A. McGlothlin, Esq.  
Vicki Kaufman, Esq.  
McWhirter Law Firm  
117 S. Gadsden Street  
Tallahassee, FL 32301

John W. McWhirter, Jr., Esq.  
McWhirter Law Firm  
100 N. Tampa St., Suite 2800  
Tampa, FL 33602

Michael Palecki, Esq.  
City Gas Company of Florida  
955 East 25th Street  
Hialeah, FL 33013-3498

Mr. Frank C. Cressman  
Florida Public Utilities  
Company  
P. O. Box 3395  
West Palm Beach, FL 33402-3395

Ms. Colette M. Powers  
Indiantown Gas System  
P. O. Box 8  
Indiantown, FL 34956-0008

Mr. Stuart L. Shoaf  
St. Joe Natural Gas Company  
P. O. Box 549  
Port St. Joe, FL 32457-0549

Wayne Schiefelbein, Esq.  
Gatlin Law Firm  
1709-D Mahan Drive  
Tallahassee, FL 32308

Ansley Watson  
P.O. Box 1531  
Tampa, FL 33601-1531

Norman Horton, Jr., Esq.  
Messer Law Firm  
P. O. Box 1876  
Tallahassee, FL 32302

Office of Public Counsel  
111 W. Madison St., #812  
Tallahassee, FL 32399-1400

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By: William B. Willingham  
WILLIAM B. WILLINGHAM, ESQ.

DOCUMENT NUMBER-DATE

03443 APR-35

FPSC-RECORDS/REPORTING

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED FOR THE PERIOD OF: APRIL 96 Through MARCH 97

COST OF GAS PURCHASED	CURRENT MONTH: JANUARY 1997				PERIOD TO DATE			
	ACTUAL	FLEX-DOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEX-DOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY	0	20,418	0	1.00	0	0	0	0.00
2 NO NOTICE SERVICE	0	11,320	0	0.00	0	0	0	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	0	2,228,745	0	0.00	0	0	0	0.00
5 DEMAND	0	812,223	0	0.00	0	0	0	0.00
6 OTHER	0	0	0	0.00	0	0	0	0.00
<b>LESS END-USE CONTRACT</b>								
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
8 DEMAND	0	0	0	0.00	0	0	0	0.00
9	0	0	0	0.00	0	0	0	0.00
10 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	(1,103,862)	0	0.00	0	0	0	0.00
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	0	1,788,844	0	0.00	0	0	0	0.00
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	0	0	0	0.00	0	0	0	0.00
14 TOTAL THERM SALES	0	1,724,500	0	0.00	0	0	0	0.00
<b>THERMS PURCHASED</b>								
15 COMMODITY (Pipeline)	0	4,485,240	0	0.00	0	0	0	0.00
16 NO NOTICE SERVICE	0	1,643,000	0	0.00	0	0	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY	0	4,485,240	0	0.00	0	0	0	0.00
19 DEMAND	0	10,223,800	0	0.00	0	0	0	0.00
20 OTHER	0	0	0	0.00	0	0	0	0.00
<b>LESS END-USE CONTRACT</b>								
21 COMMODITY	0	0	0	0.00	0	0	0	0.00
22 DEMAND	0	0	0	0.00	0	0	0	0.00
23	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (17+18+20)-(23)	0	4,485,240	0	0.00	0	0	0	0.00
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	0	0	0	0.00	0	0	0	0.00
27 TOTAL THERM SALES (24-26 ESTIMATED ONLY)	0	4,485,240	0	0.00	0	0	0	0.00
<b>CENTS PER THERM</b>								
28 COMMODITY (1/15)	0.000	0.455	0.000	0.00	0.000	0.000	0.000	0.00
29 NO NOTICE SERVICE (2/16)	0.000	0.889	0.000	0.00	0.000	0.000	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)	0.000	48.848	0.000	0.00	0.000	0.000	0.000	0.00
32 DEMAND (5/19)	0.000	5.988	0.000	0.00	0.000	0.000	0.000	0.00
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 (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST (11/24)	0.000	38.392	0.000	0.00	0.000	0.000	0.000	0.00
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
40 TOTAL COST OF THERMS SOLD (11/27)	0.000	38.392	0.000	0.00	0.000	0.000	0.000	0.00
41 TRUE-UP (E-2)	0.000	(1.017)	0.000	0.00	0.000	0.000	0.000	0.00
42 TOTAL COST OF GAS (40+41)	0.000	38.375	0.000	0.00	0.000	0.000	0.000	0.00
43 REVENUE TAX FACTOR	0.00000	1.00376	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
44 PGA FACTOR ADJUSTED FOR (42x43)	0.0000	38.5193	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
45 PGA FACTOR ROUNDED TO NEAREST .001	0.000	38.519	0.000	0.000	0.000	0.000	0.000	0.000

DOCUMENT NUMBER-DATE

03443 APR-97

FPSC-RECORDS/REPORTING

COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED FOR THE PERIOD OF: APRIL 1996 THROUGH MARCH 1997

	CURRENT MONTH:			JANUARY 1997			PERIOD TO DATE		
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	AMOUNT	%	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
<b>COST OF GAS PURCHASED</b>									
1 COMMODITY (Pipeline)	25,342	20,418	4,924		24.12	221,265	211,224	10,041	
2 NO NOTICE SERVICE	11,320	11,320	0		0.00	47,037	47,037	0	
3 SWING SERVICE	0	0	0		0.00	0	0	0	
4 COMMODITY (Other)	2,073,769	2,228,745	(152,976)		(8.87)	10,073,068	10,059,394	13,674	
5 DEMAND	609,016	612,223	(3,207)		(0.52)	3,703,516	3,707,110	(3,594)	
6 OTHER	(3,631)	0	(3,631)		0.00	(31,066)	(23,052)	(8,014)	
<b>LESS END-USE CONTRACT</b>									
7 COMMODITY (Pipeline)	0	0	0		0.00	8,712	8,712	0	
8 DEMAND	0	0	0		0.00	9,082	9,082	0	
9 COMMODITY (Other)	0	0	0		0.00	0	0	0	
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	(1,103,862)	1,103,862		(100.00)	0	(851,343)	851,343	
11 TOTAL COST	2,715,816	1,766,844	948,972		53.71	13,896,028	13,332,376	563,652	
12 NET UNBILLED	0	0	0		0.00	0	0	0	
13 COMPANY USE	1,719	0	1,719		0.00	22,356	19,244	3,112	
14 TOTAL THERM SALES	1,963,189	1,724,500	238,689		13.84	12,960,574	13,311,332	(350,758)	
<b>THERMS PURCHASED</b>									
15 COMMODITY (Pipeline)	5,156,170	4,485,240	670,930		14.96	37,364,480	35,995,340	1,369,120	
16 NO NOTICE SERVICE	1,843,000	1,843,000	0		0.00	6,806,000	6,806,000	0	
17 SWING SERVICE	0	0	0		0.00	0	0	0	
18 COMMODITY (Other)	5,156,170	4,485,240	670,930		14.96	36,039,550	34,690,470	1,359,080	
19 DEMAND	9,656,800	10,223,800	(567,000)		(5.56)	80,128,070	81,474,370	(1,346,300)	
20 OTHER	0	0	0		0.00	0	0	0	
<b>LESS END-USE CONTRACT</b>									
21 COMMODITY (Pipeline)	0	0	0		0.00	1,304,830	1,304,830	0	
22 DEMAND	0	0	0		0.00	1,304,830	1,304,830	0	
23 COMMODITY (Other)	0	0	0		0.00	0	0	0	
24 TOTAL PURCHASES	5,156,170	4,485,240	670,930		14.96	34,734,720	34,680,470	54,250	
25 NET UNBILLED	0	0	0		0.00	0	0	0	
26 COMPANY USE	4,480	0	4,480		0.00	54,003	55,894	(1,891)	
27 TOTAL THERM SALES	5,319,553	4,485,240	833,313		18.58	53,453,555	54,824,578	(1,371,023)	
<b>CENTS PER THERM</b>									
28 COMMODITY (Pipeline)	0.491	0.455	0.036		7.91	0.892	0.587	0.305	
29 NO NOTICE SERVICE	0.689	0.689	0.000		0.00	0.691	0.691	0.000	
30 SWING SERVICE	0.000	0.000	0.000		0.00	0.000	0.000	0.000	
31 COMMODITY (Other)	40.219	48.848	(8.627)		(18.86)	27.850	29.008	(1.158)	
32 DEMAND	6.307	5.958	0.349		5.33	6.159	6.030	0.129	
33 OTHER	0.000	0.000	0.000		0.00	0.000	0.000	0.000	
<b>LESS END-USE CONTRACT</b>									
34 COMMODITY (Pipeline)	0.000	0.000	0.000		0.00	0.668	0.668	0.000	
35 DEMAND	0.000	0.000	0.000		0.00	0.698	0.698	0.000	
36 COMMODITY (Other)	0.000	0.000	0.000		0.00	0.000	0.000	0.000	
37 TOTAL COST OF PURCHASES	52.871	39.382	13.279		33.71	40.294	38.444	1.850	
38 NET UNBILLED	0.000	0.000	0.000		0.00	0.000	0.000	0.000	
39 COMPANY USE	38.371	0.000	38.371		ERR	34.830	34.429	0.401	
40 TOTAL COST OF THERM SOLD	51.063	39.382	11.671		29.53	28.194	36.508	(8.314)	
41 TRUE-UP	(1.017)	(1.017)	0.000		0.00	(1.017)	(1.017)	0.000	
42 TOTAL COST OF GAS	50.046	38.373	11.671		30.41	25.167	37.489	(12.322)	
43 REVENUE TAX FACTOR	1.00378	1.00378	0.000		0.00	1.00378	1.00378	0.000	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	50.234	38.51829	11.715		30.41	25.28163	37.62996	(12.346)	
45 PGA FACTOR ADJUSTED TO NEAREST .001	50.234	38.519	11.715		30.41	25.282	37.630	(12.348)	



COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED FOR THE PERIOD OF APRIL 1998 Through MARCH 1997

	CURRENT MONTH:				PERIOD TO DATE				
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
<b>COST OF GAS PURCHASED</b>									
1 COMMODITY (Pipeline)	19,803	20,418	(615)	(3.01)	241,088	231,842	9,246	4.07	
2 NO NOTICE SERVICE	8,296	8,296	0	0.00	55,333	55,333	0	0.00	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	1,237,921	1,904,901	(666,980)	(53.91)	11,310,989	11,964,295	(653,306)	(5.46)	
5 DEMAND	545,232	552,802	(7,570)	(1.37)	4,248,748	4,259,912	(11,164)	(0.26)	
6 OTHER	(1,792)	0	(1,792)	0.00	(32,858)	(23,052)	(9,806)	42.54	
<b>LESS END-USE CONTRACT</b>									
7 COMMODITY (Pipeline)	0	0	0	0.00	8,712	8,712	0	0.00	
8 DEMAND	0	0	0	0.00	8,082	8,082	0	0.00	
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
10 Second Prior Month Purchase Adj. OPTIONAL	0	(303,742)	303,742	(100.00)	0	(851,343)	851,343	(100.00)	
11 TOTAL COST (1+2+3+4+5+6+10+7+8+9)	1,809,480	2,182,675	(373,215)	(17.10)	15,805,486	15,818,993	(13,507)	(0.09)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	1,544	0	1,544	0.00	23,900	19,244	4,656	24.1	
14 TOTAL THERM SALES	2,227,929	2,182,675	45,254	2.07	15,188,503	15,799,749	(611,246)	(3.87)	
<b>THERMS PURCHASED</b>									
15 COMMODITY (Pipeline)	4,166,290	4,365,370	(199,080)	(4.56)	41,530,790	40,360,710	1,170,080	2.90	
16 NO NOTICE SERVICE	1,204,000	1,204,000	0	0.00	8,010,000	8,010,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	4,112,820	4,365,370	(252,550)	(5.79)	40,152,370	39,045,840	1,106,530	2.83	
19 DEMAND	7,778,400	8,800,400	(1,022,000)	(11.81)	67,908,470	71,341,570	(3,433,100)	(4.82)	
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	1,304,830	1,304,830	0	0.00	
22 DEMAND	0	0	0	0.00	1,304,830	1,304,830	0	0.00	
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (15+16+17+18+19+20)	4,112,820	4,365,370	(252,550)	(5.79)	38,847,540	38,045,840	(801,700)	(2.06)	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	3,153	0	3,153	0.00	67,158	55,894	11,264	20.15	
27 TOTAL THERM SALES (24-26 Estimated Only)	5,723,958	4,365,370	1,358,588	31.12	39,177,511	38,999,948	177,563	0.45	
<b>CENTS PER THERM</b>									
28 COMMODITY (Pipeline) (1/15)	0.475	0.468	0.007	1.50	0.580	0.574	0.006	1.05	
29 NO NOTICE SERVICE (2/16)	0.889	0.889	0.000	0.00	0.891	0.891	0.000	0.00	
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
31 COMMODITY (Other) (4/18)	30.099	43.637	(13.538)	(31.02)	28.170	30.642	(2.472)	(8.01)	
32 DEMAND (5/19)	7.010	8.282	(1.272)	(18.15)	6.257	5.971	0.286	4.79	
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	0.668	0.668	0.000	0.00	
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.898	0.898	0.000	0.00	
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
37 TOTAL COST OF PURCHASES (11/24)	43.996	50.000	(6.004)	(12.01)	40.898	40.514	0.384	0.95	
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)	48.969	0.000	48.969	ERR	35.589	34.429	1.160	3.37	
40 TOTAL COST OF THERM SOLD (11/27)	31.812	50.000	(18.388)	(36.78)	26.709	40.572	(13.863)	(34.17)	
41 TRUE-UP (E-2)	(1.017)	(1.017)	0.000	0.00	(1.017)	(1.017)	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	30.595	48.983	(18.388)	(37.54)	25.692	39.555	(13.863)	(35.05)	
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	30.71004	49.16718	(18.457)	(37.54)	25.78860	39.70373	(13.915)	(35.05)	
45 PGA FACTOR ROUNDED TO NEAREST .001	30.710	49.167	(18.457)	(37.54)	25.789	39.704	(13.915)	(35.05)	