



ORIGINAL

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NUI Corporation (NYSE: NUI)

April 5, 1999

Ms. Blanca Bayo, Director  
Division of Records and Reporting  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, FL 32399-0868

Re: Docket No. 990003-GU, Purchased Gas Adjustment Cost Recovery

Dear Ms. Bayo:

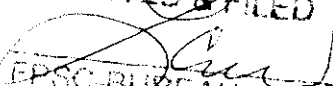
Enclosed for filing are the original and 10 copies of revised Schedules A-1, A-1R, A-2, and A-1 Supporting Detail of NUI City Gas Company of Florida's Purchased Gas Adjustment filing for the month of February 1999.

Please acknowledge receipt and filing of the above by stamping the duplicate copy of this letter and returning same to me.

Thank you for your assistance in connection with this matter.

ACK \_\_\_\_\_  
 AFA VanLiere Very truly yours,  
 APP \_\_\_\_\_  
 CAF \_\_\_\_\_  
 CMU \_\_\_\_\_ Raymond A. DeMoine  
 Director, Rates and Compliance  
 CTR \_\_\_\_\_  
 EAG Makun  
 LEG 1  
 LIN 3  
 OPC \_\_\_\_\_  
 RCH \_\_\_\_\_  
 SEC 1  
 WAS \_\_\_\_\_  
 OTH \_\_\_\_\_

RECEIVED  
 APR 6 2 53 PM '99  
 COMMUNICATIONS  
 UNIT

RECEIVED & FILED  
  
 EPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

**NUI Companies and Affiliates:**  
 City Gas Company of Florida  
 Elizabethtown Gas  
 Elkton Gas  
 North Carolina Gas

NUI Capital Corp.  
 NUI Energy  
 NUI Energy Brokers  
 NUI Environmental Group

04426 APR-6 8  
 EPSC-RECORDS/REPORTING

TIC Enterprises, LLC  
 Utility Business Services  
 Valley Cities Gas  
 Waverly Gas

| COMPANY:                     |   | COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE        |            |             |         |                |            | SCHEDULE A-1      |         |
|------------------------------|---|--|------------|-------------|---------|----------------|------------|-------------------|---------|
| CITY GAS COMPANY OF FLORIDA  |   | OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR |            |             |         |                |            | (REVISED 6/08/94) |         |
| ESTIMATED FOR THE PERIOD OF: |   | JANUARY 99 Through                                   |            |             |         | DECEMBER 99    |            | PAGE 1 OF 11      |         |
|                              |   | CURRENT MONTH: 2/99                                  |            | DIFFERENCE  |         | PERIOD TO DATE |            | DIFFERENCE        |         |
|                              |   | (A)  | (B)        | (C)         | (D)     | (E)            | (F)        | (G)               | (H)     |
|                              |   | ACTUAL   | ORG. EST.  | AMOUNT      | %       | ACTUAL         | ORG. EST.  | AMOUNT            | %       |
| <b>COST OF GAS PURCHASED</b> |   |  |            |             |         |                |            |                   |         |
| 1                            | COMMODITY (Pipeline) Includes No Notice Commodity Adjustmen (Line 8 A-1 support detail) | 19,862   | 34,117     | (14,255)    | (41.78) | 40,122         | 71,544     | (31,422)          | (43.92) |
| 2                            | NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)                              | 15,237   | 16,024     | (787)       | (4.91)  | 32,106         | 33,765     | (1,659)           | (4.91)  |
| 3                            | SWING SERVICE (Line 16 A-1 support detail)  | -  | -          | -           | -       | -              | -          | -                 | -       |
| 4                            | COMMODITY (Other) (Line 24 A-1 support detail)  | 922,340  | 1,710,007  | (787,667)   | (46.06) | 2,026,729      | 3,683,700  | (1,656,971)       | (44.98) |
| 5                            | DEMAND (Line 32-29 A-1 support detail)  | 1,113,226  | 1,131,980  | (18,754)    | (1.66)  | 2,349,241      | 2,385,244  | (36,003)          | (1.51)  |
| 6                            | OTHER (Line 40 A-1 support detail)  | 5,172  | 6,834      | (1,662)     | (24.32) | 9,672          | 13,508     | (3,836)           | (28.40) |
| <b>LESS END-USE CONTRACT</b> |   |  |            |             |         |                |            |                   |         |
| 7                            | COMMODITY (Pipeline)  | -  | -          | -           | -       | -              | -          | -                 | -       |
| 8                            | DEMAND  | -  | -          | -           | -       | -              | -          | -                 | -       |
| 9                            |   | -  | -          | -           | -       | -              | -          | -                 | -       |
| 10                           | Second Prior Month Purchase Adj. (OPTIONAL)   | -  | -          | -           | -       | -              | -          | -                 | -       |
| 11                           | TOTAL COS (1+2+3+4+5+6+10)-(7+8+9)  | 2,075,837  | 2,898,962  | (823,125)   | (28.39) | 4,457,870      | 6,187,761  | (1,729,891)       | (27.96) |
| 12                           | NET UNBILLED  | -  | -          | -           | -       | -              | -          | -                 | -       |
| 13                           | COMPANY USE (Line 39 - Page 11)   | (3,662)  | (7,156)    | 3,494       | (48.83) | (8,233)        | (14,559)   | 6,326             | (43.45) |
| 14                           | TOTAL THERM SALES   | 2,194,545  | 2,891,806  | (697,261)   | (24.11) | 4,208,854      | 6,173,202  | (1,964,348)       | (31.82) |
| <b>THERMS PURCHASED</b>      |   |  |            |             |         |                |            |                   |         |
| 15                           | COMMODITY (Pipeline) Billing Determinants Only (Line 8 A-1 support detail)              | 7,633,970  | 6,063,424  | 1,570,546   | 25.90   | 16,270,270     | 12,718,127 | 3,552,143         | 27.93   |
| 16                           | NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)      | 2,716,000  | 2,716,000  | -           | -       | 5,723,000      | 5,723,000  | -                 | -       |
| 17                           | SWING SERVICE Commodity   | -  | -          | -           | -       | -              | -          | -                 | -       |
| 18                           | COMMODITY (Other) Commodity (Line 24 A-1 support detail)                                | 4,860,463  | 6,063,424  | (1,202,961) | (19.84) | 10,938,199     | 12,715,127 | (1,776,928)       | (13.97) |
| 19                           | DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)                        | 21,381,080   | 22,124,760 | (743,680)   | (3.36)  | 45,102,590     | 46,620,030 | (1,517,440)       | (3.25)  |
| 20                           | OTHER Commodity (Line 40 A-1 support detail)  | 10,722   | 12,800     | (2,078)     | (16.23) | 20,051         | 25,300     | (5,249)           | (20.75) |
| <b>LESS END-USE CONTRACT</b> |   |  |            |             |         |                |            |                   |         |
| 21                           | COMMODITY (Pipeline)  | -  | -          | -           | -       | -              | -          | -                 | -       |
| 22                           | DEMAND  | -  | -          | -           | -       | -              | -          | -                 | -       |
| 23                           |   | -  | -          | -           | -       | -              | -          | -                 | -       |
| 24                           | TOTAL PURCHASES (17+18+20)-(21+23)  | 4,871,185  | 6,076,224  | (1,205,039) | (19.83) | 10,958,250     | 12,740,427 | (1,782,177)       | (13.99) |
| 25                           | NET UNBILLED  | -  | -          | -           | -       | -              | -          | -                 | -       |
| 26                           | COMPANY USE (Line 39 - Page 11)   | (8,127)  | (15,000)   | 6,873       | (45.82) | (18,271)       | (30,000)   | 11,729            | (39.10) |
| 27                           | TOTAL THERM SALES (24-26 Estimated only)  | 5,582,958  | 6,061,224  | (478,266)   | (7.89)  | 10,884,280     | 12,710,427 | (1,826,147)       | (14.37) |
| <b>CENTS PER THERM</b>       |   |  |            |             |         |                |            |                   |         |
| 28                           | COMMODITY (Pipeline) (1/15)   | 0.00260  | 0.00563    | (0.00303)   | (53.82) | 0.00247        | 0.00563    | (0.00316)         | (56.13) |
| 29                           | NO NOTICE SERVICE (2/16)  | 0.00561  | 0.00590    | (0.00029)   | (4.92)  | 0.00561        | 0.00590    | (0.00029)         | (4.92)  |
| 30                           | SWING SERVICE (3/17)  | -  | -          | -           | -       | -              | -          | -                 | -       |
| 31                           | COMMODITY (Other) (4/18)  | 0.18976  | 0.28202    | (0.09226)   | (32.71) | 0.18529        | 0.28971    | (0.10442)         | (36.04) |
| 32                           | DEMAND (5/19)   | 0.05207  | 0.05116    | 0.00091     | 1.78    | 0.05209        | 0.05116    | 0.00093           | 1.82    |
| 33                           | OTHER (6/20)  | 0.48237  | 0.53391    | (0.05154)   | (9.65)  | 0.48237        | 0.53391    | (0.05154)         | (9.65)  |
| <b>LESS END-USE CONTRACT</b> |   |  |            |             |         |                |            |                   |         |
| 34                           | COMMODITY Pipeline (7/21)   | -  | -          | -           | -       | -              | -          | -                 | -       |
| 35                           | DEMAND (8/22)   | -  | -          | -           | -       | -              | -          | -                 | -       |
| 36                           |   | -  | -          | -           | -       | -              | -          | -                 | -       |
| 37                           | TOTAL COST (11/24)  | 0.42615  | 0.47710    | (0.05095)   | (10.68) | 0.40680        | 0.48568    | (0.07888)         | (16.24) |
| 38                           | NET UNBILLED (12/25)  | -  | -          | -           | -       | -              | -          | -                 | -       |
| 39                           | COMPANY USE (13/26)   | 0.45059  | 0.47707    | (0.02648)   | (5.55)  | 0.45059        | 0.48530    | (0.03471)         | (7.15)  |
| 40                           | TOTAL THERM SALES (11/27)   | 0.37182  | 0.47828    | (0.10646)   | (22.26) | 0.40957        | 0.48683    | (0.07726)         | (15.87) |
| 41                           | TRUE-UP (E-2)   | (0.02577)  | (0.02577)  | -           | -       | (0.02577)      | (0.02577)  | -                 | -       |
| 42                           | TOTAL COST OF GAS (40+41)   | 0.34605  | 0.45251    | (0.10646)   | (23.53) | 0.38380        | 0.46106    | (0.07726)         | (16.76) |
| 43                           | REVENUE TAX FACTOR  | 1.00503  | 1.00503    | -           | -       | 1.00503        | 1.00503    | -                 | -       |
| 44                           | PGA FACTOR ADJUSTED FOR TAXES (42x43)   | 0.34779  | 0.45479    | (0.10700)   | (23.53) | 0.38573        | 0.46338    | (0.07765)         | (16.76) |
| 45                           | PGA FACTOR ROUNDED TO NEAREST .001  | 0.348  | 0.455      | (0.107)     | (23.52) | 0.386          | 0.463      | (0.077)           | (16.63) |

COMPANY:  
CITY GAS COMPANY OF FLORIDA

**COMPARISON OF ACTUAL VERSUS FLEX-DOWN ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR**  
ESTIMATED FOR THE PERIOD OF: JANUARY 99 Through DECEMBER 99

SCHEDULE A-1/R  
(REVISED 6/08/94)  
(Flex Down) PAGE 2 OF 11

|  | CURRENT MONTH: 2/99 |                    | DIFFERENCE |         | PERIOD TO DATE |            | DIFFERENCE |         |
|--|---------------------|--------------------|------------|---------|----------------|------------|------------|---------|
|  | (A)                 | (B)                | (C)        | (D)     | (E)            | (F)        | (G)        | (H)     |
|  | ACTUAL              | FLEX DOWN ESTIMATE | AMOUNT     | %       | ACTUAL         | ORG. EST.  | AMOUNT     | %       |
| <b>COST OF GAS PURCHASED</b>   |                     |                    |            |         |                |            |            |         |
| 1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment (Line 8 A-1 support detail) | 19,862              | 12,705             | 7,157      | 56.33   | 40,122         | 40,572     | (450)      | (1.11)  |
| 2 NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)                               | 15,237              | 16,024             | (787)      | (4.91)  | 32,106         | 33,765     | (1,659)    | (4.91)  |
| 3 SWING SERVICE (Line 16 A-1 support detail)   | -                   | -                  | -          | -       | -              | -          | -          | -       |
| 4 COMMODITY (Other) (Line 24 A-1 support detail)   | 922,340             | 1,057,857          | (135,517)  | (12.81) | 2,026,729      | 2,266,566  | (239,837)  | (10.58) |
| 5 DEMAND (Line 32 - 29 A-1 support detail)   | 1,113,226           | 861,723            | 251,503    | 29.19   | 2,349,241      | 1,815,425  | 533,816    | 29.40   |
| 6 OTHER (Line 40 A-1 support detail)   | 5,172               | 6,834              | (1,662)    | (24.32) | 9,672          | 11,746     | (2,074)    | (17.66) |
| <b>LESS END-USE CONTRACT</b>   |                     |                    |            |         |                |            |            |         |
| 7 COMMODITY (Pipeline)   | -                   | -                  | -          | -       | -              | -          | -          | -       |
| 8 DEMAND   | -                   | -                  | -          | -       | -              | -          | -          | -       |
| 9  | -                   | -                  | -          | -       | -              | -          | -          | -       |
| 10 Second Prior Month Purchase Adj. (OPTIONAL)   | -                   | -                  | -          | -       | -              | -          | -          | -       |
| 11 TOTAL COS (1+2+3+4+5+6+10)-(7+8+9)  | 2,075,837           | 1,955,143          | 120,694    | 6.17    | 4,457,870      | 4,168,074  | 289,796    | 6.95    |
| 12 NET UNBILLED  | -                   | -                  | -          | -       | -              | -          | -          | -       |
| 13 COMPANY USE (Line 39 - Page 11)   | (3,662)             | (6,342)            | 2,680      | (42.26) | (8,233)        | (12,627)   | 4,394      | (34.80) |
| 14 TOTAL THERM SALES   | 2,194,545           | 1,948,801          | 245,744    | 12.61   | 4,208,854      | 4,155,447  | 53,407     | 1.29    |
| <b>THERMS PURCHASED</b>  |                     |                    |            |         |                |            |            |         |
| 15 COMMODITY (Pipeline) Billing Determinants Only (Line 8 A-1 support detail)              | 7,633,970           | 4,626,160          | 3,007,810  | 65.02   | 16,270,270     | 9,910,110  | 6,360,160  | 64.18   |
| 16 NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)      | 2,716,000           | 2,716,000          | -          | -       | 5,723,000      | 5,723,000  | -          | -       |
| 17 SWING SERVICE Commodity   | -                   | -                  | -          | -       | -              | -          | -          | -       |
| 18 COMMODITY (Other) Commodity (Line 24 A-1 support detail)                                | 4,860,463           | 4,626,160          | 234,303    | 5.06    | 10,938,199     | 9,910,110  | 1,028,089  | 10.37   |
| 19 DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)                        | 21,381,080          | 17,051,724         | 4,329,356  | 25.39   | 45,102,590     | 35,876,847 | 9,225,743  | 25.72   |
| 20 OTHER Commodity (Line 40 A-1 support detail)  | 10,722              | 12,800             | (2,078)    | (16.23) | 20,051         | 25,300     | (5,249)    | (20.75) |
| <b>LESS END-USE CONTRACT</b>   |                     |                    |            |         |                |            |            |         |
| 21 COMMODITY (Pipeline)  | -                   | -                  | -          | -       | -              | -          | -          | -       |
| 22 DEMAND  | -                   | -                  | -          | -       | -              | -          | -          | -       |
| 23   | -                   | -                  | -          | -       | -              | -          | -          | -       |
| 24 TOTAL PURCHASES (17+18+20)-(21+23)  | 4,871,185           | 4,638,960          | 232,225    | 5.01    | 10,958,250     | 9,935,410  | 1,022,840  | 10.29   |
| 25 NET UNBILLED  | -                   | -                  | -          | -       | -              | -          | -          | -       |
| 26 COMPANY USE (Line 39 - Page 11)   | (8,127)             | (15,000)           | 6,873      | -       | (18,271)       | (30,000)   | 11,729     | (39.10) |
| 27 TOTAL THERM SALES (24-26 Estimated only)  | 5,582,958           | 4,623,960          | 958,998    | 20.74   | 10,884,280     | 9,905,410  | 978,870    | 9.88    |
| <b>CENTS PER THERM</b>   |                     |                    |            |         |                |            |            |         |
| 28 COMMODITY (Pipeline) (1/15)   | 0.00260             | 0.00275            | (0.00015)  | (5.45)  | 0.00247        | 0.00409    | (0.00162)  | (39.61) |
| 29 NO NOTICE SERVICE (2/16)  | 0.00561             | 0.00590            | (0.00029)  | (4.92)  | 0.00561        | 0.00590    | (0.00029)  | (4.92)  |
| 30 SWING SERVICE (3/17)  | -                   | -                  | -          | -       | -              | -          | -          | -       |
| 31 COMMODITY (Other) (4/18)  | 0.18976             | 0.22867            | (0.03891)  | (17.02) | 0.18529        | 0.22871    | (0.04342)  | (18.98) |
| 32 DEMAND (5/19)   | 0.05207             | 0.05054            | 0.00153    | 3.03    | 0.05209        | 0.05060    | 0.00149    | 2.94    |
| 33 OTHER (6/20)  | 0.48237             | 0.53391            | (0.05154)  | (9.65)  | 0.48237        | 0.46427    | 0.01810    | 3.90    |
| <b>LESS END-USE CONTRACT</b>   |                     |                    |            |         |                |            |            |         |
| 34 COMMODITY Pipeline (7/21)   | -                   | -                  | -          | -       | -              | -          | -          | -       |
| 35 DEMAND (8/22)   | -                   | -                  | -          | -       | -              | -          | -          | -       |
| 36 (9/23)  | -                   | -                  | -          | -       | -              | -          | -          | -       |
| 37 TOTAL COST (11/24)  | 0.42615             | 0.42146            | 0.00469    | 1.11    | 0.40680        | 0.41952    | (0.01272)  | (3.03)  |
| 38 NET UNBILLED (12/25)  | -                   | -                  | -          | -       | -              | -          | -          | -       |
| 39 COMPANY USE (13/26)   | 0.45059             | 0.42280            | 0.02779    | 6.57    | 0.45059        | 0.42090    | 0.02969    | 7.05    |
| 40 TOTAL THERM SALES (11/27)   | 0.37182             | 0.42283            | (0.05101)  | (12.06) | 0.40957        | 0.42079    | (0.01122)  | (2.67)  |
| 41 TRUE-UP (E-2)   | (0.02577)           | (0.02577)          | -          | -       | (0.02577)      | (0.02577)  | -          | -       |
| 42 TOTAL COST OF GAS (40+41)   | 0.34605             | 0.39706            | (0.05101)  | (12.85) | 0.38380        | 0.39502    | (0.01122)  | (2.84)  |
| 43 REVENUE TAX FACTOR  | 1.00503             | 1.00503            | -          | -       | 1.00503        | 1.00503    | -          | -       |
| 44 PGA FACTOR ADJUSTED FOR TAXES (42x43)   | 0.34779             | 0.39906            | (0.05127)  | (12.85) | 0.38573        | 0.39701    | (0.01128)  | (2.84)  |
| 45 PGA FACTOR ROUNDED TO NEAREST .001  | 0.348               | 0.399              | (0.051)    | (12.78) | 0.386          | 0.397      | (0.011)    | (2.77)  |

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

FOR THE PERIOD: JANUARY 99 THROUGH DECEMBER 99

CURRENT MONTH: 2/99

| COMMODITY (Pipeline)  | (A)<br>THERMS        | (B)<br>INV. AMOUNT  | (C)<br>COST PER THERM  |
|---|----------------------|---------------------|------------------------|
| 1 Commodity Pipeline - Scheduled FTS (Line 1 Page 10)                                 | 7,869,420            | 19,818.59           | 0.00252                |
| 2 Commodity Pipeline - Scheduled ITS  |                      |                     |                        |
| 3 No Notice Commodity Adjustment  |                      |                     |                        |
| 4 Commodity True-up (Line 2+3 Page 10)  | (235,450)            | 42.94               | (0.00018)              |
| 5 Commodity Adjustments   |                      |                     |                        |
| 6 Commodity Adjustments   |                      |                     |                        |
| 7   |                      |                     |                        |
| 8 TOTAL COMMODITY (Pipeline)  | 7,633,970            | 19,861.53           | 0.00260                |
|   | Schedule A-1 Ln 15   | Schedule A-1 Ln 1   | Schedule A-1 Ln 28     |
| <b>SWING SERVICE</b>  |                      |                     |                        |
| 9 Swing Service Scheduled   |                      |                     |                        |
| 10 Alert Day Volumes - FGT  |                      |                     |                        |
| 11 Operational Flow Order Volumes - FGT   |                      |                     |                        |
| 12 Less Alert Day Volumes Direct Billed to Others                                     |                      |                     |                        |
| 13 Operating Account Balancing  |                      |                     |                        |
| 14 Other - Net market delivery imbalance  |                      |                     |                        |
| 15  |                      |                     |                        |
| 16 TOTAL SWING SERVICE  | 0                    | 0.00                | 0.00                   |
|   | Schedule A-1 Line 17 | Schedule A-1 Line 3 | Schedule A-1 Line 30   |
| <b>COMMODITY OTHER</b>  |                      |                     |                        |
| 17 Commodity Other - Scheduled FTS (Line 83 Page 10)                                  | 7,633,970            | 1,501,457.39        | 0.19668                |
| 18 WSS/Hattiesburg Storage (Line 18 Page 10)  | 890,400              | 187,927.82          |                        |
| 19 Imbalance Cashout - FGT (Line 16 Page 10)  |                      | 0.00                |                        |
| 20 Imbalance Cashout - Other Shippers (Line 24 Page 11)                               |                      | (27,482.82)         |                        |
| 21 Imbalance Cashout - Transporting Cust (Line 15 Page 11)                            |                      | 0.00                |                        |
| 22 True-up - Other Shippers (Line 83 Page 10)   |                      | (3,051.93)          |                        |
| 23 Less: OSS, Margin Sharing, Company Use, and Refund (Lines 37+38+39+40 Page 11)     | (3,663,907)          | (736,510.27)        | 0.20102                |
| 24 TOTAL COMMODITY (Other)  | 4,860,463            | 922,340.19          | 0.18976                |
|   | Schedule A-1 Line 18 | Schedule A-1 Line 4 | Schedule A-1 Line 31   |
| <b>DEMAND</b>   |                      |                     |                        |
| 25 Demand (Pipeline) Entitlement (Line 9 Page 10 Less: Line 26 and 29 Support Detail) | 22,124,760           | 1,130,427.73        | 0.05109                |
| 26 Less Relinquished to End-Users (Line 6+13 Page 9)                                  | (743,680)            | (29,288.24)         | 0.03938                |
| 27 Less Relinquished Off System   |                      |                     |                        |
| 28 Other - Firm winter supply   |                      |                     |                        |
| 29 Demand - No Notice (Line 19 Page 9)  | 2,716,000            | 15,236.76           | 0.00561                |
| 30 Revenue Sharing - FGT  |                      |                     |                        |
| 31 Other - Storage Demand (Line 31 Page 11)   |                      | 12,087.02           |                        |
| 32 TOTAL DEMAND   | 24,097,080           | 1,128,463.27        | 0.04683                |
|   | Sched A-1 Line 19+16 | Sched A-1 Line 5+2  | Sched A-1 Line 32 & 29 |
| <b>OTHER</b>  |                      |                     |                        |
| 33 Other - Monthly purchase from Peoples Gas (Line 18 Page 10)                        | 10,722               | 5,172.14            | 0.48239                |
| 34 Peak Shaving   |                      |                     |                        |
| 35 Storage withdrawal   |                      |                     |                        |
| 36 Other  |                      |                     |                        |
| 37 Other  |                      |                     |                        |
| 38 Other  |                      |                     |                        |
| 39 Other  |                      |                     |                        |
| 40 TOTAL OTHER  | 10,722               | 5,172.14            | 0.48239                |
|   | Schedule A-1 Line 20 | Schedule A-1 Line 6 | Schedule A-1 Line 33   |

COMPANY: **CALCULATION OF TRUE-UP AND INTEREST PROVISION**

SCHEDULE A-2

CITY GAS COMPANY OF FLORIDA

(REVISED 6/08/94)

FOR THE PERIOD OF:

JANUARY 99 Through DECEMBER 99

PAGE 4 OF 11

|  | CURRENT MONTH: 2/99 |           | DIFFERENCE |         | PERIOD TO DATE |           | DIFFERENCE |         |
|--|---------------------|-----------|------------|---------|----------------|-----------|------------|---------|
|  | (A)                 | (B)       | (C)        | (D)     | (E)            | (F)       | (G)        | (H)     |
|  | ACTUAL              | ESTIMATE  | AMOUNT     | %       | ACTUAL         | ESTIMATE  | AMOUNT     | %       |
| <b>TRUE-UP CALCULATION</b>   |                     |           |            |         |                |           |            |         |
| 1 PURCHASED GAS COST (Sch A-1 Flx down line 4+6)                   | 927,512             | 1,064,691 | 137,179    | 12.88%  | 2,036,401      | 2,278,312 | 241,911    | 10.62%  |
| 2 TRANSP GAS COST (Sch A-1 Flx down line 1+2+3+5)                  | 1,148,325           | 890,452   | (257,873)  | -28.96% | 2,421,469      | 1,889,762 | (531,707)  | -28.14% |
| 3 TOTAL  | 2,075,837           | 1,955,143 | (120,694)  | -6.17%  | 4,457,870      | 4,168,074 | (289,796)  | -6.95%  |
| 4 FUEL REVENUES (Sch A-1 Flx down line 14)<br>(NET OF REVENUE TAX) | 2,194,545           | 1,948,801 | (245,744)  | -12.61% | 4,208,854      | 4,155,447 | (53,407)   | -1.29%  |
| 5 TRUE-UP (COLLECTED) OR REFUNDED                                  | 136,075             | 136,075   | -          | 0.00%   | 272,150        | 272,150   | -          | 0.00%   |
| 6 FUEL REVENUE APPLICABLE TO PERIOD *<br>(LINE 4 (+ or -) LINE 5)  | 2,330,620           | 2,084,876 | (245,744)  | -11.79% | 4,481,004      | 4,427,597 | (53,407)   | -1.21%  |
| 7 TRUE-UP PROVISION - THIS PERIOD<br>(LINE 6 - LINE 3)             | 254,783             | 129,733   | (125,050)  | -96.39% | 23,134         | 259,523   | 236,389    | 91.09%  |
| 8 INTEREST PROVISION-THIS PERIOD (21)                              | 9,900               | 14,742    | 4,842      | 32.84%  | 20,311         | 29,907    | 9,596      | 32.09%  |
| 9 BEGINNING OF PERIOD TRUE-UP AND INTEREST                         | 2,397,269           | 3,756,525 | 1,359,256  | 36.18%  | 2,754,582      | 3,459,816 | 705,234    | 20.38%  |
| 9A ADJUST BEGINNING ESTIMATE                                       | -                   | (95,323)  | (95,323)   | 100.00% | -              | 192,506   | 192,506    | 100.00% |
| 9B BEGINNING OF PERIOD TRUE-UP AND INTEREST                        | 2,397,269           | 3,661,202 | 1,263,933  | 34.52%  | 2,754,582      | 3,652,322 | 897,740    | 24.58%  |
| 10 TRUE-UP COLLECTED OR (REFUNDED)<br>(REVERSE OF LINE 5)          | (136,075)           | (136,075) | -          | 0.00%   | (272,150)      | (272,150) | -          | 0.00%   |
| 10a Refund (if applicable)   | -                   | -         | -          | -       | -              | -         | -          | -       |
| 10b Refund of interim rate increase                                | -                   | -         | -          | -       | -              | -         | -          | -       |
| 11 TOTAL ESTIMATED/ACTUAL TRUE-UP<br>(7+8+9+10+10a)                | 2,525,877           | 3,669,602 | 1,143,725  | 31.17%  | 2,525,877      | 3,669,602 | 1,143,725  | 31.17%  |
| <b>INTEREST PROVISION</b>  |                     |           |            |         |                |           |            |         |
| 12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)                    | 2,397,269           | 3,661,202 | 1,263,933  | 34.52%  |                |           |            |         |
| 13 ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)         | 2,515,977           | 3,654,860 | 1,138,883  | 31.16%  |                |           |            |         |
| 14 TOTAL (12+13)   | 4,913,246           | 7,316,062 | 2,402,816  | 32.84%  |                |           |            |         |
| 15 AVERAGE (50% OF 14)   | 2,456,623           | 3,658,031 | 1,201,408  | 32.84%  |                |           |            |         |
| 16 INTEREST RATE - FIRST DAY OF MONTH                              | 0.04810             | 0.04810   | -          | 0.00%   |                |           |            |         |
| 17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH                   | 0.04850             | 0.04850   | -          | 0.00%   |                |           |            |         |
| 18 TOTAL (16+17)   | 0.09660             | 0.09660   | -          | 0.00%   |                |           |            |         |
| 19 AVERAGE (50% OF 18)   | 0.04830             | 0.04830   | -          | 0.00%   |                |           |            |         |
| 20 MONTHLY AVERAGE (19/12 Months)                                  | 0.00403             | 0.00403   | -          | 0.00%   |                |           |            |         |
| 21 INTEREST PROVISION (15x20)                                      | 9,900               | 14,742    | 4,842      | 32.84%  |                |           |            |         |

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