

1           **BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

2                   **REVISED PREPARED DIRECT TESTIMONY**

3                           **OF**

4                                   **RAYMOND A. DEMOINE**

5  
6   **Q.   PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

7   A.   My name is Raymond A. DeMoine. My business address is One  
8       Elizabethtown Plaza, Union, New Jersey 07083.

9   **Q.   BY WHOM ARE YOU EMPLOYED, AND IN WHAT CAPACITY.**

10  A.   I am currently employed as Director of Rates and Compliance for NUI  
11       Corporation which includes the Florida operating division, NUI City  
12       Gas Company of Florida.

13  **Q.   PLEASE DESCRIBE YOUR PRIOR UTILITY RELATED**  
14       **EXPERIENCE.**

15  A.   Upon graduation from Rider College in 1983, I was employed by the  
16       State of New Jersey as an Auditor/Investigator with the Division of  
17       Criminal Justice. I audited various types of business entities, primarily  
18       for the detection of fraud. In December, 1986, I accepted a  
19       professional staff position with the certified public accounting firm of  
20       Arthur Young (now Ernst and Young), a worldwide accounting and  
21       consulting firm. My experience with this public accounting firm  
22       included auditing and consulting engagements on a variety of entities  
23       and exposure to varied accounting systems.

1           In July, 1989, I was hired as Administrator of External Reporting  
2 by Elizabethtown Gas Company. In that role, I was responsible for  
3 the coordination of the Accounting Department's efforts in all  
4 regulatory proceedings.

5           In March, 1995, I was promoted to Manager of Regulatory  
6 Affairs in the Company's Rate Department. In July, 1995, I assumed  
7 additional responsibility as Manager of Rates and Regulatory Affairs.  
8 In November, 1996, I was promoted to Director.

9 **Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND.**

10 A. I received a Bachelor of Science in Commerce degree, with a major in  
11 Accounting, from Rider College in June, 1983. In June, 1990, I  
12 received a Master of Business Administration degree from Rider  
13 College. I am a Certified Public Accountant in the State of New  
14 Jersey, a member of the American Institute of Certified Public  
15 Accountants, and a member of the New Jersey State Society of  
16 Certified Public Accountants.

17 **Q. MR. DeMOINE, WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

18 A. The purpose of my testimony is to present the revised estimate of the  
19 Company's projection of gas costs for the period September 1999  
20 through December 1999. I will describe, generally, the Company's  
21 projection of gas costs and the development of the maximum rate to  
22 be charged to customers for the period January 2000 through  
23 December 2000.

1 **Q. HAS THE COMPANY PREPARED THE FORMS AS PRESCRIBED**  
2 **BY THE COMMISSION FOR THIS PURPOSE?**

3 A. Yes. The forms prescribed by the Commission are being filed at this  
4 time. Copies are attached to my testimony.

5 **Q. CAN YOU EXPLAIN THE PROJECTION METHODOLOGY?**

6 A. Yes. Under this methodology, which was adopted by Order No. PSC-  
7 93-0708-FOF-GU of this Commission on May 10, 1993 and modified in  
8 Docket No. 980269-PU on June 10, 1998 gas companies are to  
9 project their gas costs each twelve months for the ensuing twelve  
10 month period ending in December. A per therm rate is developed for  
11 the weighted average cost of gas (WACOG). This rate, based on the  
12 average of the winter and summer seasons, would lead to over or  
13 under-recoveries of gas costs in the two seasons. This problem is  
14 mitigated by establishing a maximum levelized purchased gas factor  
15 based on the Company's expected winter cost of gas, thereby  
16 eliminating a large under-recovery in that season. The Company is  
17 then able to flex downward in the summer in order to match market  
18 conditions and eliminate the potential for a large over-recovery for the  
19 remainder of the period.

20 **Q. WHAT IF THE ACTUAL COST EXCEEDS THE MAXIMUM RATE AS**  
21 **PROJECTED?**

22 A. If re-projected gas costs for the remaining period exceed projected  
23 recoveries by at least 10% for the twelve month period, a mid-course  
24 correction may formally be requested by the Company.

1 **Q. WHAT HAPPENS TO THE DIFFERENCES THAT RESULT FROM**  
2 **MISESTIMATES, THAT IS, THE MISMATCHES BETWEEN**  
3 **ESTIMATED AND ACTUAL COSTS?**

4 A. The forms take this into consideration. Form E-2 calculates the  
5 projected differences using estimated figures, and form E-4 calculates  
6 the final true-up using actual figures. These differences are flowed  
7 back to customers through the true-up factor included in gas costs  
8 billed in the subsequent twelve month period.

9 **Q. ARE ANY FGT RATE CHANGES PROPOSED WHICH ARE**  
10 **REFLECTED IN THIS FILING?**

11 A. No.

12 **Q. DOES THE COMPANY ANTICIPATE ANY CHANGES TO THE**  
13 **CAPACITY PORTFOLIO IN THE COMING YEAR?**

14 A. Yes. NUI's FTS-1 contract expires in 2000 and the Company  
15 plans a reduction of 1,000 dth per day in August and September,  
16 3,000 dth per day in October, and 4,000 dth per day in November and  
17 December.

18 **Q. WHAT IS THE MONETARY IMPACT OF THIS CAPACITY**  
19 **REDUCTION ON THE PGA?**

20 A. The savings from this reduction in Florida Gas Transmission capacity  
21 is anticipated to be roughly \$150,000.

22 **Q. CAN YOU SUMMARIZE THE CONTENTS OF THE SCHEDULES**  
23 **SUBMITTED AS PART OF THIS FILING?**

1 A. Yes. For the projected period, January 1999 through December 1999,  
2 we estimate the gas purchases for resale will be 62,284,488 therms at  
3 a total cost of \$28,168,668, with a resulting WACOG of 45.226 cents  
4 per therm (before the application of the true-up factor and the  
5 regulatory assessment fee). The difference between the estimated  
6 actual and actual true-up for the prior period, April 1998 through  
7 December 1998, is an over-recovery of \$1,121,676. The projected  
8 true-up for the current period, January 1999 through December 1999  
9 is an under-recovery of (\$1,073,447). The total true-up as shown on  
10 Schedule E-4 is an over-recovery of \$48,229 for a true-up factor of  
11 negative 0.077 cents per therm that would be applied during the  
12 projected period. This true-up factor decreases the gas cost factor  
13 during the January 2000 through December 2000 period to 45.148  
14 cents per therm (before the regulatory assessment fee). With the  
15 regulatory assessment fee added, the PGA factor is 45.375 cents per  
16 therm based on the average of the winter and summer seasons. City  
17 Gas, however, has chosen to establish a maximum levelized  
18 purchased gas factor based on the Company's expected winter cost of  
19 gas as follows:

	<u>Winter Average</u>	
20		
21	Total Cost (Line 11)	\$16,673,605
22	Total Therm Sales (Line 27)	34,143,144
23	(Line 11/ Line 27)	\$0.48834
24	True-up	\$(0.00077)



**PURCHASED GAS ADJUSTMENT  
COST RECOVERY CLAUSE CALCULATION**

REVISED ESTIMATE FOR THE PROJECTED PERIOD: JANUARY 99 Through DECEMBER 99

COST OF GAS PURCHASED	ACTUAL												REVISED PROJECTION	
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
1 COMMODITY (Pipeline)	\$20,260	\$19,862	\$26,829	\$23,051	\$38,113	\$34,207	\$36,913	\$36,479	\$16,370	\$15,792	\$17,355	\$20,576	\$304,806	
2 NO NOTICE RESERVATION	16,889	15,237	16,869	8,415	6,311	6,311	6,859	6,859	6,638	7,316	17,169	17,741	\$132,564	
3 SWING SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	\$0	
4 COMMODITY (Other)	1,104,389	922,340	876,282	866,208	808,478	786,073	1,033,201	922,201	1,467,319	1,422,643	1,614,217	1,968,891	\$13,782,243	
5 DEMAND	1,236,015	1,113,226	1,231,260	866,452	634,344	673,215	663,871	675,764	655,635	722,152	1,185,018	1,224,519	\$10,861,490	
6 OTHER	4,500	5,172	4,474	4,762	3,921	3,767	3,741	3,575	3,599	4,004	3,194	4,139	\$48,849	
<b>LESS END-USE CONTRACT</b>														
7 COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	-	-	-	-	\$0	
8 DEMAND	-	-	-	-	-	-	-	-	-	-	-	-	\$0	
9	-	-	-	-	-	-	-	-	-	-	-	-	\$0	
10	-	-	-	-	-	-	-	-	-	-	-	-	\$0	
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$2,382,033	\$2,075,837	\$2,155,734	\$1,768,888	\$1,491,167	\$1,503,573	\$1,743,585	\$1,644,878	\$2,149,560	\$2,171,907	\$2,836,953	\$3,235,866	\$25,159,981	
12 NET UNBILLED	-	-	-	-	-	-	-	-	-	-	-	-	\$0	
13 COMPANY USE	(4,571)	(3,662)	-	(3,447)	(7,449)	-	(1,182)	(1,851)	-	-	-	-	(\$22,182)	
14 THERM SALES REVENUES	\$2,014,309	\$2,194,545	\$2,320,479	\$1,919,843	\$1,728,079	\$1,832,960	\$1,635,139	\$1,383,636	\$2,149,560	\$2,171,907	\$2,836,953	\$3,235,866	\$25,423,276	
<b>THERMS PURCHASED</b>														
15 COMMODITY (Pipeline)	8,636,300	7,633,970	10,512,900	11,537,460	12,736,880	10,212,880	11,868,710	11,870,580	4,546,224	4,385,604	4,819,624	5,714,184	104,475,116	
16 NO NOTICE RESERVATION	3,007,000	2,716,000	3,007,000	1,500,000	1,125,000	1,125,000	1,162,500	1,162,500	1,125,000	1,240,000	2,910,000	3,007,000	23,087,000	
17 SWING SERVICE	-	-	-	-	-	-	-	-	0	0	0	0	0	
18 COMMODITY (Other)	6,077,736	4,860,463	4,941,700	4,606,678	3,944,858	4,103,570	4,394,914	4,009,221	4,546,224	4,385,604	4,819,624	5,714,184	56,404,776	
19 DEMAND	23,721,510	21,381,080	23,670,880	13,462,460	15,299,430	13,042,800	10,685,590	12,986,210	12,924,000	14,539,000	23,705,100	24,495,270	209,913,310	
20 OTHER	9,329	10,722	9,133	9,873	8,129	8,315	8,315	7,446	8,000	8,900	7,100	9,200	104,462	
<b>LESS END-USE CONTRACT</b>														
21 COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	0	0	0	0	0	
22 DEMAND	-	-	-	-	-	-	-	-	0	0	0	0	0	
23	-	-	-	-	-	-	-	-	0	0	0	0	0	
24 TOTAL PURCHASES (17+18+20)-(21+23)	6,087,065	4,871,185	4,950,833	4,616,551	3,952,987	4,111,865	4,403,229	4,016,667	4,554,224	4,394,504	4,826,724	5,723,384	56,509,238	
25 NET UNBILLED	-	-	-	-	-	-	-	-	0	0	0	0	0	
26 COMPANY USE	(10,144)	(8,127)	-	(7,442)	(16,532)	-	(3,826)	(4,109)	(15,000)	(15,000)	(15,000)	(15,000)	(110,180)	
27 TOTAL THERM SALES (24-26)	5,301,322	5,582,958	5,902,824	4,889,831	4,411,438	4,511,759	4,368,423	3,964,766	4,539,224	4,379,504	4,811,724	5,708,384	58,372,157	
<b>CENTS PER THERM</b>														
28 COMMODITY (Pipeline) (1/15)	0.00235	0.00260	0.00255	0.00200	0.00299	0.00563	0.00563	0.00563	0.00360	0.00360	0.00360	0.00360	0.00292	
29 NO NOTICE RESERVATION (2/16)	0.00561	0.00561	0.00561	0.00561	0.00561	0.00590	0.00590	0.00590	0.00590	0.00590	0.00590	0.00590	0.00574	
30 SWING SERVICE (3/17)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
31 COMMODITY (Other) (4/18)	0.18171	0.18976	0.17732	0.18803	0.20494	0.26351	0.26511	0.27912	0.32276	0.32439	0.33493	0.34456	0.24452	
32 DEMAND (5/19)	0.05211	0.05207	0.05202	0.06436	0.04146	0.05197	0.05081	0.05116	0.05073	0.04967	0.04999	0.04999	0.05184	
33 OTHER (6/20)	0.48237	0.48237	0.48987	0.48233	0.48235	0.53394	0.53394	0.53394	0.44991	0.44991	0.44991	0.44991	0.46762	
<b>LESS END-USE CONTRACT</b>														
34 COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
35 DEMAND (8/22)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
36 (9/23)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
37 TOTAL COST (11/24)	0.39133	0.42615	0.43543	0.38316	0.37723	0.36667	0.39598	0.40951	0.47199	0.49423	0.58776	0.56538	0.44524	
38 NET UNBILLED (12/25)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
39 COMPANY USE (13/26)	0.45061	0.45060	0.00000	0.46318	0.46058	0.36667	0.39598	0.40951	0.00000	0.00000	0.00000	0.00000	0.20114	
40 TOTAL THERM SALES (11/27)	0.44933	0.37182	0.36620	0.36175	0.33802	0.33326	0.39913	0.41487	0.47355	0.49593	0.58959	0.56686	0.43103	
41 TRUE-UP (E-2)	(0.02577)	(0.02577)	(0.02577)	(0.02577)	(0.02577)	(0.02577)	(0.02577)	(0.02577)	(0.02577)	(0.02577)	(0.02577)	(0.02577)	(0.02577)	
42 TOTAL COST OF GAS (40+41)	0.42356	0.34605	0.33943	0.33598	0.31225	0.30749	0.37336	0.38910	0.44778	0.47016	0.56382	0.54109	0.40526	
43 REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.42569	0.34779	0.34114	0.33767	0.31382	0.30903	0.37524	0.39106	0.45003	0.47252	0.56686	0.54381	0.40730	
45 PGA FACTOR ROUNDED TO NEAREST .001	0.426	0.348	0.341	0.338	0.314	0.309	0.375	0.391	0.45	0.473	0.567	0.544	0.407	

FOR THE CURRENT PERIOD: JANUARY 99 Through DECEMBER 99

	ACTUAL												TOTAL PERIOD
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
<b>TRUE-UP CALCULATION</b>													
1 PURCHASED GAS COST	\$1,108,889	\$927,512	\$880,756	\$870,970	\$812,399	\$789,840	\$1,036,942	\$925,776	\$1,470,918	\$1,426,648	\$1,617,411	\$1,973,030	\$13,841,092
2 TRANSPORTATION COST	\$1,273,144	\$1,148,325	\$1,274,978	\$897,918	\$678,768	\$713,733	\$706,843	\$719,102	\$678,642	\$745,260	\$1,219,541	\$1,262,835	\$11,318,890
3 TOTAL COST	\$2,382,033	\$2,075,837	\$2,155,734	\$1,768,888	\$1,491,167	\$1,503,573	\$1,743,585	\$1,644,878	\$2,149,560	\$2,171,907	\$2,836,953	\$3,235,866	\$25,159,981
4 FUEL REVENUES (Net of Revenue Tax)	\$2,014,309	\$2,194,545	\$2,320,479	\$1,919,843	\$1,728,079	\$1,832,960	\$1,635,139	\$1,383,636	\$2,149,560	\$2,171,907	\$2,836,953	\$3,235,866	\$25,423,276
4a Under-recovery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$445,324)	(\$528,024)	(\$1,032,059)	(\$1,093,694)	(\$3,099,102)
4b ADJUSTED NET FUEL REVENUES *	\$2,014,309	\$2,194,545	\$2,320,479	\$1,919,843	\$1,728,079	\$1,832,960	\$1,635,139	\$1,383,636	\$1,704,237	\$1,643,883	\$1,804,893	\$2,142,172	\$22,324,175
5 TRUE-UP COLLECTED OR (REFUNDED)	\$136,075	\$136,075	\$136,075	\$136,075	\$136,075	\$136,075	\$136,075	\$136,075	\$136,075	\$136,075	\$136,075	\$136,075	\$1,632,900
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	\$2,150,384	\$2,330,620	\$2,456,554	\$2,055,918	\$1,864,154	\$1,969,035	\$1,771,214	\$1,519,711	\$1,840,312	\$1,779,958	\$1,940,968	\$2,278,247	\$23,957,075
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(\$231,649)	\$254,783	\$300,820	\$287,030	\$372,987	\$465,462	\$27,629	(\$125,167)	(\$309,249)	(\$391,949)	(\$895,984)	(\$957,619)	(\$1,202,907)
8 INTEREST PROVISION-THIS PERIOD (21)	\$10,411	\$9,900	\$10,563	\$11,190	\$11,987	\$13,534	\$14,386	\$14,021	\$12,818	\$10,717	\$7,306	\$2,627	\$129,460
8a ADJUST PRIOR MONTHS' INTEREST													
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	\$2,754,582	\$2,397,269	\$2,525,877	\$2,701,185	\$2,863,330	\$3,112,229	\$3,455,150	\$3,361,090	\$3,113,868	\$2,681,362	\$2,164,055	\$1,139,302	\$2,754,582
10 TRUE-UP COLLECTED OR (REF UNDED) (REVERSE OF LINE 5)	(\$136,075)	(\$136,075)	(\$136,075)	(\$136,075)	(\$136,075)	(\$136,075)	(\$136,075)	(\$136,075)	(\$136,075)	(\$136,075)	(\$136,075)	(\$136,075)	(\$1,632,900)
10a FLEX RATE REFUND (if applicable)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	\$2,397,269	\$2,525,877	\$2,701,185	\$2,863,330	\$3,112,229	\$3,455,150	\$3,361,090	\$3,113,868	\$2,681,362	\$2,164,055	\$1,139,302	\$48,234	\$48,234
<b>INTEREST PROVISION</b>													
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	\$2,754,582	\$2,397,269	\$2,525,877	\$2,701,185	\$2,863,330	\$3,112,229	\$3,455,150	\$3,361,090	\$3,113,868	\$2,681,362	\$2,164,055	\$1,139,302	
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	\$2,396,858	\$2,515,977	\$2,690,622	\$2,852,140	\$3,100,242	\$3,441,616	\$3,346,704	\$3,099,848	\$2,668,545	\$2,153,338	\$1,131,995	\$45,608	
14 TOTAL (12+13)	\$5,141,440	\$4,913,245	\$5,216,497	\$5,553,324	\$5,963,572	\$6,553,846	\$6,801,852	\$6,460,937	\$5,782,413	\$4,834,700	\$3,296,050	\$1,184,909	
15 AVERAGE (50% OF 14)	\$2,570,720	\$2,456,623	\$2,608,249	\$2,776,663	\$2,981,786	\$3,276,923	\$3,400,926	\$3,230,469	\$2,891,206	\$2,417,350	\$1,648,025	\$592,455	
16 INTEREST RATE - FIRST DAY OF MONTH	0.04900	0.04810	0.04850	0.04880	0.04800	0.04850	0.05050	0.05100	0.05320	0.05320	0.05320	0.05320	
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.04810	0.04850	0.04880	0.04800	0.04850	0.05050	0.05100	0.05320	0.05320	0.05320	0.05320	0.05320	
18 TOTAL (16+17)	0.09710	0.09660	0.09730	0.09680	0.09650	0.09900	0.10150	0.10420	0.10640	0.10640	0.10640	0.10640	
19 AVERAGE (50% OF 18)	0.04855	0.04830	0.04865	0.04840	0.04825	0.04950	0.05075	0.05210	0.05320	0.05320	0.05320	0.05320	
20 MONTHLY AVERAGE (19/12 Months)	0.00405	0.00403	0.00405	0.00403	0.00402	0.00413	0.00423	0.00434	0.00443	0.00443	0.00443	0.00443	
21 INTEREST PROVISION (15x20)	10,411	9,900	10,563	11,190	11,987	13,534	14,386	14,021	12,818	10,717	7,306	2,627	



COMPANY: NUI CITY GAS COMPANY OF FLORIDA

**CALCULATION OF TRUE-UP AMOUNT  
PROJECTED PERIOD**

SCHEDULE E-4

(REVISED 9/24/99)

ESTIMATED FOR THE PROJECTED PERIOD:

JANUARY 99

Through

DECEMBER 99

		PRIOR PERIOD: APRIL 98 - DECEMBER 98			CURRENT PERIOD: JAN'99 - DEC'99		
		(1) FIVE MONTHS ACTUAL PLUS FOUR MONTHS REVISED ESTIMATE	(2) ACTUAL	(3) Col(2)-Col(1) DIFFERENCE	(4) EIGHT MONTHS ACTUAL PLUS FOUR MONTHS REVISED ESTIMATE	(5) Col(3)+Col(4) TOTAL TRUE-UP	
1	TOTAL THERM SALES \$ E-2 Line 6	\$17,087,430	A-2 Line 6 \$16,339,164	(\$748,266)	E-2 Line 6 \$23,957,075	\$23,208,809	
2	TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION E-2 Line 7	(\$185,414)	A-2 Line 7 \$927,152	\$1,112,566	E-2 Line 7 (\$1,202,907)	(\$90,341)	
3	INTEREST PROVISION FOR THIS PERIOD E-2 Line 8	\$120,745	A-2 Line 8 \$129,855	\$9,110	E-2 Line 8 \$129,460	\$138,569	
4	END OF PERIOD TOTAL NET TRUE-UP L2+L3+L3a	(\$64,669)	\$1,057,007	\$1,121,676	(\$1,073,447)	\$48,229	

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

COLUMN (1)	DATA OBTAINED FROM SCHEDULE (E-2)	<u>TOTAL TRUE-UP DOLLARS</u>	<u>\$48,229</u>	equals	-0.00077	\$/Therm
COLUMN (2)	DATA OBTAINED FROM SCHEDULE (A-2)	<u>PROJECTED THERM SALES</u>	62,284,488		(0.077)	
LINE 4 COLUMN (3)	SAME AS LINE 7 SCHEDULE (A-7)					Cents Per Therm True-Up
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)					