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December 12, 1996

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

HAND DELIVERY

Re: West Florida Natural Gas Company; Docket No. 960003-GU

Dear Ms. Bayo:

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

1. Petition for Approval of West Florida Natural Gas Company's Purchased Gas Cost True-Up Amount; - 13232-96 - 12/12/96
2. Direct Testimony of Tom Goodwin; and } 13232-96-12/12/96
3. Schedules A-1 through A-7.

Please acknowledge receipt of these documents by stamping the enclosed extra copy of this

Thank you for your assistance.

Yours very truly,

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

NHH/amb
Enclosures

cc: Parties of Record
Mr. J. E. McIntyre
Mr. Tom Goodwin

RECEIVED & FILED
FPSC (BUREAU) OF RECORDS

Petition
DOCUMENT NUMBER-DATE

13232 DEC 12 96

FPSC-RECORDS/REPORTING

testimony schedules
DOCUMENT NUMBER - DATE
13233 DEC 12 96
FPSC-RECORDS/REPORTING

ACK _____
AFA 1 _____
APP _____ letter.
CAF _____
CMU _____
CTR _____
EAG 1 _____
LEG 1 _____
LIN 3 _____
OPC _____
RCH _____ NHH/amb
SEC 1 _____ Enclosures
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BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 960003-GU

DIRECT TESTIMONY OF
TOM GOODWIN

ON BEHALF OF WEST FLORIDA NATURAL GAS COMPANY

Q. Please state your name and address.

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

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to discuss the final true-up numbers for the periods April 1995 through March 1996.

Q. Would you please identify the composite exhibit which you are sponsoring with this testimony?

A. Yes. I am sponsoring the following schedules with respect to the final true-up numbers for the period April 1995 through March 1996. A-1, A-1R, A-2, A-3, A-4, A-5,

1 A-6 and revised A-7. A-1 support schedules are included
2 where applicable.

3 Q. Were these schedules prepared under your direction and
4 supervision?

5 A. Yes, they were. The schedules are attached to my
6 testimony and identified as composite exhibit TG-1.

7 Q. What were the total therm sales for the period April 1995
8 through March 1996.

9 A. Total therm sales excluding end-use transportation
10 volumes for the period April 1995 through March 1996 were
11 27,592,231..

12 Q. What were total therm purchases during the periods April
13 1995 through March 1996.

14 A. Therm purchases excluding end-use transportation volumes
15 for April 1995 through March 1996 were 30,067,343.

16 Q. What was the cost of gas to be recovered through the
17 purchased gas cost recovery clause for the periods April
18 1995 through March 1996.

19 A. The cost of gas purchased for the period April 1995
20 through March 1996 was \$9,503,502.

21 Q. What was the amount of gas revenue collected for the
22 periods April 1995 through March 1996.

23 A. The amount of gas revenue collected for the period April
24 1995 through March 1996 was \$9,109,884.

25 Q. What is the total true-up provision for the periods April

1 1995 through March 1996.

2 A. The total true-up provision, as shown on schedule A-7,
3 for the period April 1995 through March 1996 is an
4 underrecovery of \$183,415.

5 Q. Does this conclude your testimony?

6 A. Yes.

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR ESTIMATED FOR THE PERIOD OF	CURRENT MONTH				THROUGH				PERIOD TO DATE			
	APRIL 95				AUGUST 95				MARCH 96			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%
COST OF GAS PURCHASED												
1 COMMODITY (Physical)	11,403	12,075	(672)	(5.7)	58,794	70,884	(12,090)	-16.18				
2 NO NOTICE SERVICE	3,227	3,599	(372)	(10.33)	18,009	20,201	(2,192)	-10.85				
3 SWING SERVICE	843	0	843	0.00	8,228	843	7,385	880.51				
4 COMMODITY (Other)	208,072	408,620	(197,548)	(48.58)	1,240,970	2,408,178	(1,167,208)	-48.43				
5 DEMAND (See Includes E1 Lines 5 & 6)	209,161	178,177	29,984	16.73	954,116	884,041	70,075	6.84				
6 OTHER	(2,991)	8,350	(11,341)	(135.48)	(24,084)	41,750	(65,834)	-157.64				
LESS END-USE CONTRACT												
7 COMMODITY (Physical)	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) :1 + 2 + 3 + 4 + 5 + 6 + 10(17 + 8 + 9)	430,844	608,821	(178,977)	(29.35)	2,257,052	3,433,595	(1,176,543)	-34.27				
12 NET UNBILLED	668	1,111	(443)	(38.94)	3,529	4,844	(1,315)	-27.20				
13 COMPANY USE	377,478	527,218	(149,740)	(29.42)	2,559,987	3,050,004	(490,017)	-16.08				
14 TOTAL THERM SALES (See of Revenue Test)												
THERMS PURCHASED												
15 COMMODITY (Physical)	1,590,320	1,687,834	(97,514)	(4.65)	8,338,700	8,737,328	(398,628)	-4.57				
16 NO NOTICE SERVICE	465,000	495,000	(30,000)	(6.06)	2,598,000	2,810,000	(212,000)	-7.54				
17 SWING SERVICE	3,890	0	3,890	0.00	34,550	3,890	30,660	788.17				
18 COMMODITY (Other)	1,596,853	1,687,834	(90,981)	(5.70)	8,089,087	8,738,328	(649,241)	-7.43				
19 DEMAND	3,963,550	5,036,480	(1,072,930)	(21.30)	24,402,890	28,802,470	(4,399,580)	-15.28				
20 OTHER	0	0	0	0.00	0	0	0	0.00				
21 COMMODITY (Physical)	2,511	3,500	(989)	(39.38)	11,071	15,800	(4,729)	-29.93				
22 DEMAND	1,517,748	1,684,334	(166,586)	(11.05)	8,174,883	8,718,528	(543,645)	-6.24				
23												
24 TOTAL PURCHASES (= 17 + 18 + 20(1 + 2))	1,500,843	1,687,834	(186,991)	(12.53)	8,133,637	8,738,328	(604,691)	-6.92				
25 NET UNBILLED	2,511	3,500	(989)	(39.38)	11,071	15,800	(4,729)	-29.93				
26 COMPANY USE	1,517,748	1,684,334	(166,586)	(11.05)	8,174,883	8,718,528	(543,645)	-6.24				
27 TOTAL THERM SALES (See of Revenue Test)												
CENTS PER THERM												
28 COMMODITY (Physical)	0.00717	0.00724	(0.00007)	(0.96)	0.00717	0.00724	(0.00007)	(0.96)				
29 NO NOTICE SERVICE	0.00684	0.00774	(0.00090)	(13.01)	0.00694	0.00774	(0.00080)	(10.34)				
30 SWING SERVICE	0.24230	0.00000	0.24230	0.00	0.18019	0.24230	(0.06211)	-34.30				
31 COMMODITY (Other)	0.13092	0.24380	(0.11288)	(86.18)	0.02929	0.24716	(0.21787)	-88.01				
32 DEMAND	0.05277	0.03558	0.01719	32.58	0.02929	0.03236	(0.00307)	-10.41				
33 OTHER	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00				
34 COMMODITY (Physical)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00				
35 DEMAND	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00				
36	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00				
37 NET COST OF PURCHASES	0.28914	0.36564	(0.07650)	(26.45)	0.277	0.35255	(0.07555)	-27.18				
38 NET UNBILLED	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00				
39 COMPANY USE	0.28818	0.31743	(0.02925)	(10.14)	0.319	0.30658	0.01242	3.80				
40 TOTAL COST OF THERMS SOLD (11/27) (EST 37)	0.01715	0.36564	(0.34849)	(20.36)	0.01715	0.35255	(0.33540)	-21.69				
41 TRUCK	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00				
42 TOTAL COST OF GAS	0.28818	0.36564	(0.07746)	(21.88)	0.28818	0.33640	(0.04822)	-14.63				
43 NET THERM TAX FACTOR	1.00378	1.00378	0.00000	0.00	1.00378	1.00378	0.00000	0.00				
44 PGA FACTOR ADJUSTED FOR TAXES (42*43)	0.28772	0.36800	(0.08028)	(23.46)	0.286	0.33668	(0.05068)	-17.73				
45 PGA FACTOR ROUNDED TO NEAREST .001	0.28800	0.350	(0.06200)	(21.52)	0.280	0.33700	(0.05700)	-20.18				

NUMBER-DATE
13233 DEC 12 95
FPSC-RECORDS/REPORTING

COMPARISON OF ACTUAL VERSUS FLEX ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR ESTIMATED FOR THE PERIOD OF:									
CURRENT MONTH: AUGUST 1999			THROUGH			MARCH 95			SCHEDULE A-1P (REVISED 6/96/94)
APRIL 94	APRIL 94	APRIL 94	APRIL 94	APRIL 94	APRIL 94	APRIL 94	APRIL 94	APRIL 94	APRIL 94
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)	11,403	10,953	450	4.11	56,796	65,799	-9,003	-13.68
2	NO NOTICE SERVICE	3,227	3,227	0	0.00	18,009	18,977	-968	-5.11
3	SWING SERVICE	843	843	0	0.00	6,258	6,258	0	0.00
4	COMMODITY (Other)	208,072	202,827	5,245	2.52	1,840,970	1,843,840	-2,870	-0.16
5	DEMAND	208,161	174,211	34,950	16.53	958,418	959,418	-1,000	-0.10
6	OTHER	(2,861)	(1,400)	(1,461)	51.07	(24,084)	15,300	-39,384	162.63
LESS END-USE CONTRACT									
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	OTHER	0	0	0	0.00	0	0	0	0.00
10	Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00
11	TOTAL COST (1 + 2 + 3 + 4 + 5 + 6 + 10(17 + 8 + 9))	430,844	389,818	41,026	11.19	2,357,032	2,803,235	-446,203	-15.91
12	NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13	COMPANY USE	688	429	259	37.65	2,326	2,428	-102	-4.37
14	TOTAL THERM SALES THERMS PURCHASED	377,478	477,813	(84,135)	(22.28)	2,559,897	2,859,888	-299,991	-10.49
15	COMMODITY (Pipeline)	1,540,320	1,527,650	12,670	0.83	8,338,700	8,132,213	2,066,487	25.41
16	NO NOTICE SERVICE	485,000	485,000	0	0.00	2,698,000	2,698,000	0	0.00
17	SWING SERVICE	3,890	3,890	0	0.00	34,950	34,950	0	0.00
18	COMMODITY (Other)	1,998,853	1,482,730	516,123	34.73	8,099,087	8,145,893	-46,806	-0.57
19	DEMAND	3,993,550	4,118,540	(124,990)	(3.13)	24,402,890	27,830,330	-3,427,440	-12.31
20	OTHER	0	0	0	0.00	0	0	0	0.00
21	COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
22	DEMAND	0	0	0	0.00	0	0	0	0.00
23	OTHER	0	0	0	0.00	0	0	0	0.00
24	TOTAL PURCHASES (1 + 17 + 18 + 20)(21 + 22)	1,000,843	1,482,730	(481,887)	(48.14)	8,133,637	8,145,893	-12,256	-0.15
25	NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26	COMPANY USE	2,511	1,400	1,111	44.24	11,071	8,900	2,171	24.39
27	TOTAL THERM SALES CENTS PER THERM	1,517,748	1,482,330	35,418	2.39	8,174,883	8,135,893	38,990	0.48
28	COMMODITY (Pipeline)	0.00717	0.00717	0.00000	0.00	0.00717	0.00721	-0.00004	-0.55
29	NO NOTICE SERVICE	0.00884	0.00884	0.00000	0.00	0.00884	0.00732	0.00152	1.73
30	SWING SERVICE	0.24230	0.00000	0.24230	100.00	0.18019	0.00000	0.18019	100.00
31	COMMODITY (Other)	0.13062	0.13843	(0.00781)	(6.00)	0.15322	0.20161	-0.04839	-31.47
32	DEMAND	0.05277	0.04230	0.01047	19.76	0.03918	0.03485	0.00433	12.43
33	OTHER	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
34	COMMODITY (Pipeline)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
35	DEMAND	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
36	OTHER	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
37	TOTAL COST OF PURCHASES (11)(24)	0.26814	0.26818	(0.00004)	(0.15)	0.32730	0.31744	0.00986	3.11
38	NET UNBILLED	0.26818	0.30843	(0.04025)	(15.00)	0.31852	0.29878	0.01974	6.61
39	COMPANY USE	(0.01715)	(0.26818)	0.25103	(92.63)	(0.01715)	(0.31744)	0.30029	(13.02)
40	TOTAL COST OF THERMS SOLD (11)(23) (EPT 27)	(0.01715)	(0.26818)	0.25103	(92.63)	(0.01715)	(0.31744)	0.30029	(13.02)
41	TRUE-UP (E-2)	0.26872	0.24803	0.02069	7.93	0.26895	0.30029	(0.03134)	(11.77)
42	TOTAL COST OF GAS (40 + 41)	0.00376	0.00376	0.00000	0.00	0.00376	0.00376	0.00000	0.00
43	REVENUE TAX FACTOR (42+43)	0.28772	0.24897	0.03875	15.61	0.25982	0.30142	(0.04160)	(16.27)
44	PGA FACTOR ADJUSTED FOR TAXES	0.26800	0.25000	0.01800	6.73	0.26000	0.30100	(0.04100)	(15.62)
45	PGA FACTOR ROUNDED TO NEAREST .001	0.26800	0.25000	0.01800	6.73	0.26000	0.30100	(0.04100)	(15.62)

COMPANY: WEST FLORIDA NATURAL GAS CO.

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

FOR THE PERIOD OF: APRIL 96 Through MARCH 99
CURRENT MONTH: AUGUST 1999

Docket No. 960003-GU
T. Goodwin Exhibit No.
Purchased Gas Adjustment (PGA)
True-up Calculation

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	2,806,340	20,121	0.00717
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment	63,490	485	0.00717
4 Commodity Adjustments (Billed to End-Users)	(1,279,510)	(9,174)	0.00717
5 Commodity Adjustments	0	0	
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	1,580,320	11,403	0.00717
SWING SERVICE			
9 Swing Service - Scheduled	3,890	943	0.24230
10 Alert Day Volumes - FGT			
11 Operational Flow Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed to Oth.			
13 Other			
14 Other			
15			
16 TOTAL SWING SERVICE	3,890	943	0.24230
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS	1,544,760	210,033	0.13596
18 Commodity Other - Scheduled ITS N/A			
19 Imbalance Cashout - FGT EX. CHG. REF.	0	(7,866)	0.17700
20 Imbalance Cashout - Other Shippers	4,210	745	0.13100
21 Imbalance Cashout - Transporting Cust.	49,060	6,427	0.24795
22 Commodity Adjustments Oka.Sales & CNG	(1,077)	(267)	FDIV/OI
23 MISC TENNECO(PRIOR PERIOD ADJ.)	0		0.13082
24 TOTAL COMMODITY (Other)	1,586,953	209,072	
DEMAND			
25 Demand (Pipeline) Entitlement	4,449,740	191,930	0.04313
26 Less Relinquished to End-Users			
27 Less Relinquished Off System	(1,865,000)	(58,614)	0.03143
28 Less Demand Billed to Others	(1,314,400)	(56,927)	0.04331
29 Other Okaloosa Gas	232,500	32,550	0.14000
30 Other Reservation FGT FTS-2 Capacity	635,500	47,601	0.07490
31 Other Tennaco Supply Contract	1,825,200	52,621	0.02883
32 TOTAL DEMAND	3,983,540	209,161	0.05277
OTHER			
33 Revenue Sharing - FGT		(2,961)	
34 Peak Shaving			
35 Other (One-Time Take or Pay Charge)			
36 Other Capacity Management (3 Months)			
37 Other GRI SURCHARGE REFUND			
38 Other			
39 Other			
40 TOTAL OTHER	0	(2,961)	

FOR THE PERIOD OF: APRIL 95 Through MARCH 96

	CURRENT MONTH: AUGUST 1995				PERIOD TO DATE			
	ACTUAL	ORIG.FLEX ESTIMATE	DIFFERENCE		ACTUAL	ORIG.FLEX ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (A1 LINE1& LINE3)	210,014	201,227	(8,787)	-0.04367	1,220,809	1,859,140	638330.72	0.3433473
2 TRANSPORTATION COST (A1 line 1,2,5,6)	220,830	188,391	(32,439)	-0.17219	1,036,243	1,044,095	7,852	0.0075206
3 TOTAL	430,844	389,618	(41,226)	-0.10581	2,257,052	2,903,235	646,183	0.2225734
4 FUEL REVENUES (NET OF REVENUE TAX)	377,478	471,613	94,135	0.199603	2,559,698	2,859,668	299,970	0.1048969
5 TRUE-UP (COLLECTED) OR REFUNDED	39,975	39,975	0	0	199,876	199,876	0	0
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	417,453	511,588	94,135	0.184006	2,759,574	3,059,544	299,970	0.0980441
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(13,391)	121,970	135,361	1.109789	502,522	156,309	(346,213)	-2.214921
8 INTEREST PROVISION-THIS PERIOD (21)	6,163	7,102	939	0.1322	30,685	35,529	0	0
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	1,290,932	1,384,176	93,244	0.067364	810,400	1,481,311	0	0
9a PGA AUDIT ADJ (Detail with 12/94)	0	0			0	0		
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(39,975)	(39,975)	0	0	(199,876)	(199,876)	0	0
10a FLEX RATE REFUND (if applicable)	0	0	0	0	0	0	0	0
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	1,243,729	1,473,273	229,544	0.155806	1,243,729	1,473,273	229,544	0.1558056
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	1,290,932	1,384,176	93,244	0.067364				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	1,237,566	1,466,171	228,605	0.15592				
14 TOTAL (12+13)	2,528,498	2,850,347	321,849	0.112916				
15 AVERAGE (50% OF 14)	1,264,249	1,425,174	160,925	0.112916				
16 INTEREST RATE - FIRST DAY OF MONTH	0.05860	0.06100	0.0024	0.039344				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05840	0.05860	0.0002	0.003413				
18 TOTAL (16+17)	0.11700	0.11960	0.0026	0.021739				
19 AVERAGE (50% OF 18)	0.05850	0.05980	0.0013	0.021739				
20 MONTHLY AVERAGE (19/12 Months)	0.00488	0.00498	0.000108	0.021739				
21 INTEREST PROVISION (15x20)	6163	7102	938.9015	0.1322				

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

Docket No. 960003-CU
 T. Goodwin Exhibit No.
 Purchased Gas Adjustment (PGA)
 True-up Calculation

COMPANY: WEST FLORIDA NATURAL GAS CO.

TRANSPORTATION PURCHASES

SCHEDULE A-3

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH: AUGUST 1985

SYSTEM SUPPLY AND END USE
Through

(REVISED 8/10/93)

APRIL 86

MARCH 86

DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST			DEMAND COST	OTHER CHARGES ACAIORIFUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE				
AUG 86	FGT	ARIZONA	FTS-1		533,200	533,200	1,381		23,083	2,442	5.08	
	FGT	STONE	FTS-1		372,000	372,000	993		16,111	1,704	5.08	
	FGT	FRANKLIN	FTS-1		244,110	244,110	632		10,572	1,118	5.08	
	FGT	MID-FLORIDA	FTS-1		130,200	130,200	337		5,639	595	5.08	
	TENN GAS	SYS-SUPPLY	FTS-1	1,487,492		1,544,780	3,853	210,033	64,423	6,813	19.17	
	MADSON	BOOK-OUT	FTS-1	4,210		4,210	745				17.70	
	END-USERS	SYS. BALANCING	FTS-1	49,060		49,060	6,427				13.10	
	FGT	ALERT DAY	FTS-1	3,890		3,890	943				24.24	
TOTAL				1,544,052	1,279,510	2,881,430	7,167	218,148	119,839	12,673	12.17	

Docket No. 960003-GU
T. Goodwin Exhibit No.
Purchased Gas Adjustment (PGA)
True-up Calculation

COMPANY: WEST FLORIDA NATURAL GAS CO.

THERM SALES AND CUSTOMER DATA

SCHEDULE A-5
(REVISED 8/19/93)

FOR THE PERIOD OF:

APRIL 95

Through

MARCH 96

	CURRENT MONTH: AUGUST 1995				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
RESIDENTIAL	338,472	369,630	31,158	0.09205	2,174,762	2,592,429	417,667	0.192052
COMMERCIAL	708,215	739,704	31,489	0.04448	3,728,309	4,478,799	750,490	0.201295
COMMERCIAL LARGE VOL. 1	112,054	289,000	158,946	1.40063	690,402	1,473,300	782,898	1.133974
INDUSTRIAL	105,827	66,000	(39,827)	(0.37634)	441,508	350,000	(91,508)	-0.20726
TRANSPORTATION	2,044,640	1,020,200	(1,024,440)	(0.50104)	7,617,463	5,055,400	(2,562,063)	-0.33634
	0	0	0	0.00000	0	0	0	#DIV/0!
TOTAL FIRM	3,309,208	2,464,534	(844,674)	(0.25525)	14,652,442	13,949,928	(702,514)	-0.04795
THERM SALES (INTERRUPTIBLE)								
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	#DIV/0!
INTERRUPTIBLE	255,692	200,000	(55,692)	(0.21781)	1,148,961	805,000	(343,961)	-0.29137
INTERRUPTIBLE TRANSPORTATION	374,305	364,250	(10,055)	(0.02686)	1,858,204	1,797,750	(60,454)	-0.03253
TOTAL INTERRUPTIBLE	629,997	564,250	(65,747)	(0.10436)	3,007,165	2,602,750	(404,415)	-0.13448
TOTAL THERM SALES	3,939,205	3,028,784	(910,421)	(0.23112)	17,659,607	16,552,678	(1,106,929)	-0.06268
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF	AVG. NO. OF	CUSTOMERS PERIOD TO DATE	
RESIDENTIAL	25,489	24,500	(989)	(0.03805)	25,978	24,880	(1,098)	-0.04227
COMMERCIAL	2,064	2,200	136	0.06589	2,523	2,630	107	0.042492
COMMERCIAL LARGE VOL. 1	6	9	3	0.50000	6	8	2	0.3125
COMMERCIAL LARGE VOL. 2	0	0	0	0.00000	0	0	0	#DIV/0!
INDUSTRIAL	3	2	(1)	(0.33333)	3	2	(1)	-0.375
TRANSPORTATION	9	4	(5)	(0.55556)	8	4	(4)	-0.52381
TOTAL FIRM	27,551	26,715	(836)	(0.03034)	28,519	27,524	(994)	-0.03487
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF	AVG. NO. OF	CUSTOMERS PERIOD TO DATE	
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	#DIV/0!
INTERRUPTIBLE	2	3	1	0.50000	2	3	1	0.50000
INTERRUPTIBLE TRANSPORTATION	2	2	0	0.00000	2	2	0	0.00000
TOTAL INTERRUPTIBLE	4	5	1	0.25000	4	5	1	0.25000
TOTAL CUSTOMERS	27,555	26,720	(835)	(0.03030)	28,523	27,529	(993)	(0.03483)
THERM USE PER CUSTOMER								
RESIDENTIAL	13	15.1	2	0.13525	84	104	20	0.24466
COMMERCIAL	343	336.2	(7)	(0.02010)	1,478	1,703	225	0.15233
COMMERCIAL LARGE VOL. 1	18,676	29,888.9	11,213	0.60042	107,875	175,393	67,518	0.62589
COMMERCIAL LARGE VOL. 2	0	0	0	0.00000	0	0	0	#DIV/0!
TRANSPORTATION	227,182	255,050	27,868	0.12267	806,841	1,263,850	357,009	0.39368
INTERRUPTIBLE	127,846	66,667	(61,179)	(0.47854)	574,481	268,333	(306,147)	(0.53291)
LARGE INTERRUPTIBLE	0	0	0	0.02760	0	0	0	0.03363

Docket No. 960003-GJ
 T. Goodwin Exhibit No.
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 True-up Calculation

COMPANY: WEST FLORIDA NATURAL GAS

SCHEDULE A-7
(REVISED 8/19/93)

FOR THE PERIOD:	APRIL 95	Through	MARCH 96
1 TOTAL ACTUAL FUEL COST FOR THE PERIOD		A-2 Line 3	9,503,502
2 TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD		A-2 Line 6	9,109,884
3 ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD (2-1)			(393,618)
4 INTEREST PROVISION ACTUAL OVER/UNDER RECOVERY		A-2 Line 8	47,996
5 FOR THE PERIOD (3+4)			(345,622)
6 LESS: ESTIMATED/ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD OCTOBER 95 Through MARCH 96 (From Schedule E-2) WHICH WAS INCLUDED IN THE CURRENT APRIL 94 Through MARCH 95 PERIOD		E-4 Line 4 Col.4	(162,207)
7 FINAL FUEL OVER/UNDER RECOVERY TO BE INCLUDED IN THE PROJECTED APRIL 96 Through MARCH 97 PERIOD (5-6)			(183,415)

Docket No. 960003-CU
 T. Goodwin Exhibit No. _____
 Purchased Gas Adjustment (PGA)
 True-up Calculation