

ORIGINAL
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CITY GAS COMPANY
OF FLORIDA

An **NUI** Company

Miami Division
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December 31, 1996

Ms. Blanca S. Bayo, Director
Records & Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0868

GU 602

990003-GU

Re: **Docket No. ~~000003-GU~~ - City Gas Company of Florida PGA
Audit Report - Period Ended September 30, 1996 Audit control
#96-151-4-1**

Dear Ms. Bayo:

Enclosed for filing in Docket 960003-GU, please find the original and sixteen copies of City Gas Company of Florida's response to Commission Staff's PGA Audit Report for the period ended September 30, 1996.

Sincerely,

CITY GAS COMPANY OF FLORIDA

Michael A. Palecki

Michael A. Palecki
Vice President of Regulatory Affairs

- ACK _____
- AFA** _____
- APP _____
- CAF _____
- CMU _____
- CTR _____
- EAG 3 _____ MAP/bd
- LEG 1 _____
- LIN 3 _____ Enclosures
- OPC _____
- RCH _____
- SEC 1 _____
- WAS _____
- OTH _____

DOCUMENT NUMBER-DATE
00032 JAN-25
FPSC-RECORDS/REPORTING

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Purchase Gas Adjustment
Clause)
_____)

Docket No ~~660003-GU~~ 970003-GU
Filed: December 31, 1996

CITY GAS COMPANY OF FLORIDA'S
RESPONSE TO PGA AUDIT REPORT FOR
THE PERIOD ENDED SEPTEMBER 30, 1996

City Gas Company of Florida ("City Gas" or "the Company") hereby files its response to Commission Staff's PGA Audit Report for the period ended September 30, 1996, and states:

Audit Exception No. 1

The Company concurs with these findings.

Audit Disclosure No. 1

The Company's new billing system, implemented in September 1995, separately identifies on the month-end revenue report, the actual amount of PGA revenues by tariff and class. This month-end revenue report directly supports the general ledger revenue account which is maintained in accordance with the FERC Uniform System of Accounts. For the audit for the coming year, we will consider ways to provide a clearer reconciliation of the PGA account.