#### BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Purchased Gas Adjustment True-Up	) ) _)	DOCKET	NO.	030	003-	-GU
In Re: Petition of Indiantown Gas Company for Approval of Transition Cost Recovery Charge and for	)	DOCKET	NO.	030	)462-	-GU
Approval of Final Purchased Gas Adjustment True-Up Credit	)	FILED:	AUGU	JST	27,	2003

# AMENDED PETITION OF INDIANTOWN GAS COMPANY FOR APPROVAL OF TRANSITION COST RECOVERY CHARGE AND FOR APPROVAL OF FINAL PURCHASED GAS ADJUSTMENT TRUE-UP CREDIT

Indiantown Gas Company (the "Company"), pursuant to Rule 28106.201, Florida Administrative Code ("F.A.C."), Rules 25-9.004
and 25-9.005, F.A.C., and Sections 366.03, 366.041, 366.06, and
366.076(1), Florida Statutes, hereby respectfully petitions the
Florida Public Service Commission ("Commission" or "PSC") for
approval of the Company's proposed Transition Cost Recovery
charge, whereby the Company proposes to recover its reasonable,
prudently incurred expenses associated with implementing gas
transportation service to its customers, and also for approval of
its final Purchased Gas Adjustment ("PGA") True-Up credit. The
Company is seeking Commission approval of these two measures
simultaneously (1) for administrative efficiency, (2) for maximum
customer acceptance, and (3) because they are both the direct

<sup>&</sup>lt;sup>1</sup> All references herein to the Florida Statutes are to the 2001 edition thereof.

results of the Commission's approval of Phase I of the Company's proposal to exit the merchant function and to transfer all remaining sales customers to transportation. In Re: Petition for Authority to Convert All Remaining Sales Customers to Transportation Service and to Terminate Merchant Function by Indiantown Gas Company, Docket No. 020471-GU, Order No. PSC-02-1655-FOF-GU (Fla. Pub. Serv. Comm'n, November 26, 2002).

In summary, the Company seeks the Commission's authorization to refund \$36,743 to its customers who were not receiving transportation service in 2002 and to charge \$48,986 (including provision for regulatory assessment fees) to all of its customers for the Company's reasonable and prudently incurred costs of implementing transportation service for all of its customers. In support of its Petition, the Company states as follows. This petition has been amended to reflect certain adjustments identified by the Commission Staff, which the Company does not oppose.

#### PROCEDURAL BACKGROUND AND INFORMATION

1. The name and address of the petitioner is:

Indiantown Gas Company Post Office Box 8 16600 S.W. Warfield Boulevard Indiantown, Florida 34956. 2. All pleadings, motions, orders, and other documents directed to the Company are to be served on the following:

Robert Scheffel Wright John T. LaVia, III Landers & Parsons, P.A. 310 West College Avenue (ZIP 32301) Post Office Box 271 Tallahassee, Florida 32302

with a courtesy copy to:

Brian J. Powers, General Manager Indiantown Gas Company Post Office Box 8 16600 S.W. Warfield Boulevard Indiantown, Florida 34956.

3. The agency affected by this Petition is:

Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0850.

#### RULES AND STATUTES THAT ENTITLE THE COMPANY TO RELIEF

4. Indiantown Gas Company is entitled to the relief requested herein by Rules 25-9.004 and 25-9.005, F.A.C., relating to the filing and acceptance of tariffs by the Commission, and by Sections 366.03, 366.041, 366.06, and 366.076(1), Florida Statutes. In summary, as to the substantive aspects of the Company's proposals, the Company is required to charge, and entitled to charge, rates that are fair, just, reasonable, not unjustly discriminatory, and compensatory. See Fla. Stat. §\$ 366.03, 366.041, and 366.06(1)&(2). As to the procedural aspects of the relief requested by the Company, the Commission is authorized to conduct limited rate proceedings, such as the Company's proposals

herein, by Section 366.076(1), Florida Statutes, and to process such requests using the Commission's proposed agency action procedure by Section 366.06(4), Florida Statutes.

#### FACTUAL BACKGROUND

- 5. Indiantown Gas Company is a public utility, and specifically a local distribution company ("LDC"), that provides natural gas transportation service to the public within its service area in Indiantown, Florida, and the surrounding area. The Company is accordingly subject to the regulatory jurisdiction of this Commission under Chapter 366, Florida Statutes. The Company's substantial interests in charging and collecting fair, just, reasonable, and compensatory rates for the services that it provides will be determined by the Commission's disposition of this Petition.
- 6. In April 2000, the Commission adopted Rule 25-7.0335, F.A.C. (hereinafter the "Gas Transportation Rule" or simply the "Rule"). The Rule requires each LDC to offer transportation service for natural gas to all of the LDC's non-residential customers. The Rule further provides that each LDC "may offer the transportation of natural gas to residential customers when it is cost effective to do so." At the time of the Commission's adoption of the new Gas Transportation Rule, the Company did not offer transportation service to any of its customers. In accordance with the Rule, on July 20, 2000, the Company filed a proposed

transportation service tariff that was fundamentally similar in form and substance to the Commission's "pro forma" transportation tariff. By Order No. PSC-01-0070-TRF-GU, issued on January 9, 2001, the Commission approved the Company's proposals, and the Company's transportation service tariff became effective on January 1, 2001.

7. By Order No. PSC-02-1166-PAA-GU and Consummating Order No. PSC-02-1829-CO-GU,<sup>2</sup> the Commission approved the Company's new Natural Gas Tariff, Original Volume No. 2 (the "New Tariff"), and by Order No. PSC-02-1655-TRF-GU,<sup>3</sup> the Commission approved the Company's proposal to exit the merchant function and to transfer all remaining sales customers to transportation service. The Commission's approval was for Phase One of the Company's proposal, as set forth in the Company's petition. As such, the Commission approved the Company's proposal for an initial period of two years as an experimental and transitional pilot program pursuant to Section 366.075, Florida Statutes. (The subsequent implementation of Phases Two and Three of the Company's proposal are subject to further Commission action.) Pursuant to the New Tariff, the

In Re: Request for Limited Proceeding by Indiantown Gas Company for Approval of Natural Gas Tariff, Original Volume No. 2, Implementing Restructured Rates, Docket No. 020470-GU (Fla. Pub. Serv. Comm'n 2002).

In Re: Petition for Authority to Convert All Remaining
Sales Customers to Transportation Service and to Terminate
Merchant Function by Indiantown Gas Company, Docket No. 020471-GU
(Fla. Pub. Serv. Comm'n 2002).

Company transferred all of its existing customers to transportation service effective December 1, 2002.

- 8. Per the November 2002 Schedule A-2, the Company's final Purchased Gas Adjustment balance, including interest, was an over-recovery of \$66,129. Reducing this amount by \$4,912 to implement adjustments identified by the Commission's audit, and further reducing this amount by \$34,298 to reflect December 2002 bookout adjustments, the final amount of PGA over-recovery to be refunded to the Company's customers is \$36,743. The Company's 2002 A-Schedules are attached as Exhibit A to this Petition. Exhibit B shows the calculation of the net \$36,743 PGA over-recovery that the Company proposes to refund.
- 9. Exhibit C to this Petition is a spreadsheet that shows the costs incurred by the Company in implementing transportation service. The total amount of these transition costs is \$48,741.92, which represents the Company's incremental, non-recurring costs associated with implementing transportation service. Applying the currently effective regulatory assessment fee rate (0.5 percent) and rounding yields the amount of \$48,986 that the Company seeks to recover.

#### SUMMARY OF PETITION

10. By this Petition, Indiantown Gas Company is seeking the Commission's approval of (1) the Company's proposed refunds of over-recovered PGA revenues and (2) the Company's proposal to

recover its costs incurred in transitioning to transportation service for all of its customers. Given the relatively small amounts involved, with one exception, the Company proposes to accomplish both the PGA true-up refund and the recovery of its transition costs via a single credit applicable to customer bills rendered in July 2003. The exception is the citrus plant that has been receiving transportation service since August 1, 2001; as a transportation service customer, the citrus plant did not receive sales service in 2002, and accordingly, the Company is not proposing to allocate any of the PGA over-recovery to this customer. Also, since the amount of TCR costs to be collected from this customer is substantial (\$22,158), the Company is proposing to recover the amount over two years via 24 equal payments of \$923.25 per month (which includes no provision for interest on the The proposed charges are fair, just, uncollected balance). reasonable, non-discriminatory, and compensatory, as required by Sections 366.03, 366.041, 366.06(1), and 366.06(2), Florida Statutes.

11. The Company respectfully requests that the Commission process this Petition as a limited proceeding pursuant to Section 366.076(1), Florida Statutes, and using the Commission's proposed agency action procedure pursuant to Section 366.06(4), Florida Statutes.

#### DISCUSSION

12. The purposes of this Petition are to obtain the Commission's authorization to refund the Company's final PGA over-recovery balance to those customers who received sales service from the Company during 2002, and to obtain the Commission's authorization to recover the Company's reasonable and prudent costs incurred in implementing gas transportation service for all of the Company's customers.

#### A. Purchased Gas Adjustment Over-recovery Refund

- 13. As shown on the Company's A-Schedules attached as Exhibit A, the Company's adjusted PGA over-recovery was \$71,041. Exhibit B provides additional detail; the unadjusted over-recovery was \$66,129, and the PSC audit adjustments were \$4,912. The adjusted over-recovery was further reduced by \$34,298 for December 2002 bookout adjustments (Alert Day charges), yielding a total over-recovery to be refunded of \$36,743.
- 14. The Company proposes to refund the PGA over-recovery to its customers who received sales service in 2002. (Only one of the Company's customers was a transportation service customer in 2002 before December, when the Company implemented transportation service for all customers.) The Company proposes to allocate the over-recovery to customer classes on the basis of their therm consumption during 2002. This allocation is shown in the fifth column of Exhibit D to this Petition.

The Company proposes to calculate customer refunds as 15. Residential customers will receive a credit applied to follows. their bills, calculated on a per-customer basis as follows. Residential class's allocated share of the over-recovery is \$2,055; dividing by 660 currently active Residential customers yields a per-customer refund of \$3.11 per customer. The Company submits that the intra-class variation in Residential class consumption is so small that it does not warrant incurring the additional programming and billing expense that would be entailed attempting to calculate customer-specific refunds. The Residential customers' refunds will be applied to their bills rendered in July 2002; as described below, these refunds will be reduced by the Residential class's allocated share of transition costs. Company will calculate the PGA over-recovery credits to its smaller Commercial customers based on their 2002 therm consumption; the credit amount is \$78.31 per customer. These refunds will be applied to the customers' bills rendered in the month following Commission approval; as with the Residential customers, the Commercial customers' refunds will be reduced by the Commercial class's allocated share of transition costs. (The single customer who received only transportation service from the Company in 2002 will, of course, not receive a PGA over-recovery refund because it did not receive gas sales service from the Company in 2002.)

#### B. Transition Cost Recovery Charge

- 16. As shown on Exhibit C, the Company has incurred \$48,741.92 in costs to implement transportation service for its customers. These costs were largely for consulting services, computer programming, and legal services associated with implementing transportation service. (The Company is not proposing to recover any allowance for interest expense on these costs, even though significant amounts were incurred in 2001 and 2002.) The \$48,741.92 figure is net of adjustments suggested by the Commission Staff, which the Company does not oppose.
- 17. The Company proposes to allocate these transition costs to its customer classes on the basis of their respective therm consumption in 2002. The resulting allocations are shown in the fourth column of Exhibit D.
- 18. The Company-wide TCR cost per therm is 0.9697 cents per therm. The Residential class's allocated share of the TCR costs is \$1,501. As with the PGA over-recovery, because of the relatively small inter-customer variation in consumption, the Company proposes to allocate the TCR costs on a per-customer basis. The resulting charge is \$2.27. The Company proposes to apply the TCR charge as a reduction from the PGA over-recovery credit, for ease of implementation, for administrative efficiency, and to avoid customer confusion (as might arise when a customer sees both a credit and a surcharge on his or her bill). Moreover, given the

relatively small amount involved, \$0.84 per customer, the Company believes that it makes good sense to implement the net credit in the simplest way possible.

The Company will also apply the TCR charges to its commercial customers who received PGA service in 2002 as a reduction in the PGA over-recovery credit. As shown on Exhibit D, for the cogeneration plant, the net credit will be \$8,896. total TCR charges for the Company's smaller commercial customer These smaller commercial customers will rate class is \$1,258. receive net bill credits of their PGA over-recovery credits (\$78.31 per customer) and TCR charges (\$57.17 per customer), calculated and applied on a per-customer basis; the net credit will be \$21.14 per customer. The Company's single customer that did not receive PGA service in 2002 will be charged its share of the TCR costs without a PGA credit. That amount is \$22,158, which the Company proposes to collect via 24 equal monthly payments of \$923.25, with no provision for interest on the uncollected balance. The Company has explained the proposed TCR charge to this customer (the citrus plant) and hereby represents that the citrus plant does not object to the proposed charge.

#### DISPUTED ISSUES OF MATERIAL FACT

20. The Company is not aware of any disputed issues of material fact.

#### ULTIMATE FACTS ALLEGED

- 21. The ultimate facts alleged that entitle the Company to the relief requested herein are set forth in paragraphs 1 through 20 above. The key facts that entitle the Company to relief are summarized below.
- a. As shown by the Company's A-Schedules, the remaining PGA over-recovery balance, including interest, to be refunded to the Company's PGA customers is \$36,743.
- b. The Company's proposal to allocate the remaining PGA overrecovery balance to its PGA customer classes on the basis of their therm consumption in 2002 is fair, just, reasonable, and non-discriminatory.
- c. The Company's proposal to refund the PGA over-recovery balance to its Residential customers on a flat dollars-per-customer basis, via a single-line-item credit consolidated with the transition cost recovery charge described above is appropriate and will result in fair, just, reasonable, and non-discriminatory rates.
- d. The Company's proposals to calculate customer-specific refunds for the Company's commercial customers, based on their 2002 therm consumption, and to make direct refunds (via checks) of the indicated shares of the PGA over-recovery balance to those customers are appropriate and will result in fair, just, reasonable, and non-discriminatory rates.
- e. The Company reasonably and prudently incurred \$48,741.92 in costs in order to make gas transportation service available to all of its customers. Applying the currently effective regulatory assessment fee rate to this amount increases the amount to be recovered to \$48,986 (rounded).
- f. The Company's proposals (a) to recover the \$48,986 in transition costs via a flat dollars-per-customer charge from its residential customers and from its commercial customers, and (b) to apply, in the case of the Company's customers who received sales service from the Company in 2002, the indicated amounts as charges against which the PGA refund amounts are netted, are reasonable and appropriate.

#### CONCLUSION AND PRAYER FOR RELIEF

- 22. The Company is submitting with this Petition its proposed First Revised Sheet No. 35 and Original Sheet No. 35.1, which include the Company's proposed tariff provisions for Final Purchased Gas Adjustment True-Up Credits and for the Transition Cost Recovery Charge. These tariff sheets are included as Exhibit E to this Petition.
- 23. The Company requests that the Commission's approval of the proposed final PGA true-up refund credits, in the total amount of \$36,743, and the proposed Transition Cost Recovery Charge, to produce total revenues of \$48,986 (including provision for regulatory assessment fees) be made effective for bills rendered in the month immediately following the Commission's vote to approve the Company's proposals.

WHEREFORE, Indiantown Gas Company requests that the Commission GRANT this Petition and APPROVE the accompanying proposed First Revised Tariff Sheet No. 35 and Original Tariff Sheet No. 35.1 to become effective as of October 1, 2003, or the first day of the month following the date that the Commission approves these tariff sheets, whichever comes first.

Respectfully submitted this \_\_\_\_\_ 27th \_\_\_ day of August, 2003.

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#### INDIANTOWN GAS COMPANY

In Re: Purchased Gas Adjustment True-Up, Docket No. 030003-GU, and

In Re: Petition of Indiantown Gas Company for Approval of Transition Cost Recovery Charge and for Approval of Final Purchased Gas Adjustment True-Up Credit

#### EXHIBIT A

2002 A-Schedules

COMPANY: INDIANTOWN GAS COMPANY COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE SCHEDULE A-1/FLEX

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

ESTIMATED F	OF THE PURCHA OR THE PERIOD O		JAN 2002	Through	DEC 2002	K		
LOTHINATED !		T MONTH:		RY 2002	DLC LCCL	PERIOD	TO DATE	
	OUNTER	FLEX-DOWN		RENCE		FLEX-DOWN		RENCE
COST OF CAS DIDCHASED	ACTUAL				4071141		المستحد	
COST OF GAS PURCHASED	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	<u> </u>
1 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
2 NO NOTICE SERVICE	0	0	0	0.00	0	0	0	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	111,384	94,001	(17,383)	-18.49	111,384	94,001	(17,383)	-18.49
5 DEMAND	0	0	0	0.00	0	0	0	0.00
6 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT				i			Ì	
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	30,997	30,997	100.00	0	30,997	30,997	100.00
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	111,384	124,998	13,614	10.89	111,384	124,998	13,614	10.89
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	0	0	٥	0.00	0	0	0	0.00
14 TOTAL THERM SALES	118,050	124,998	6,948	5.56	118,050	124,998	6,948	5.56
THERMS PURCHASED							<del></del>	
15 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
16 NO NOTICE SERVICE	0	0	0	0.00	0	0	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	490,860	483,981	(6,879)	-1.42	490,860	483,981	(6,879)	-1,42
19 DEMAND	0	0	0	0.00	0	0	0	0.00
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
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	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (17+18+20)-(21+23)	490,860	483,981	(6,879)	-1.42	490,860	483,981	(6,879)	-1.42
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)	808,766	483,981	(324,785)	-67,11	808,766	483,981	(324,785)	-67.11
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
29 NO NOTICE SERVICE (2/16)	0.000	0.000	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)	22.692	19,422	(3.270)	-16.84	22.692	19.422	(3.270)	-16.84
32 DEMAND (5/19)	0.000	0.000	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
LESS END-USE CONTRACT	•					ļ		
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)	22.692	25.827	3.135	12,14	22,692	25.827	3.135	12.14
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)	13.772	25.827	12.055	46.68	13.772	25.827	12.055	46.68
41 TRUE-UP (E-2)	0.00122	0.00122	0.000	0.00	0.00122	0.00122	0.000	0.00
42 TOTAL COST OF GAS (40+41)	13.773	25.828	12.055	46,67	13.773	25.828	12.055	46.67
43 REVENUE TAX FACTOR	1.03090	1,03090	0.00000	0.00	1.03090	1.03090	0.00000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	14.1988	26,6263	12,4275	46.67	14.1988	26,6263	12.4275	46.67
45 PGA FACTOR ROUNDED TO NEAREST .001	14.199	26.626	12.427	46.67	14.199	26.626	12.427	46.67

COMPANY:

INDIANTOWN GAS COMPANY

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

FOR THE PERIOD OF: CURRENT MONTH:

JANUARY 2002 THROUGH DECEMBER 2002 JANUARY 2002

	THERMS	INVOICE AMOUNT	COST PER THERM
COMMODITY (Pipeline)			(¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS	0	0,00	0.000
2 Commodity Pipeline - Scheduled ITS	0	0.00	0.000
3 No Notice Commodity Adjustment	o	0.00	0.000
4 PGA Refund	o	0.00	0.000
5 Commodity Adjustments	o	0.00	0.000
6 Commodity Adjustments	o	0.00	0.000
7	o	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	o	0.00	0.000
SWING SERVICE			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	0	0.00	0.000
11 Operational Flow Order Volumes - FGT	0	0.00	0.000
12 Less Alert Day Volumes Direct Billed to Others	o	0.00	0.000
13 Other	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0,000
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS	490,860	114,576.11	23,342
18 Commodity Other - Transportation Customer	0	0.00	0.000
19 Imbalance Cashout - FGT	0	0.00	0.000
20 Imbalance Cashout - Other Shippers	0	0.00	0.000
21 Imbalance Cashout - Tranporting Customers	0	(3,192.43)	0.000
22 Commodity Adjustments	0	0.00	0.000
23 FGT Refund	0	0.00	0.000
24 TOTAL COMMODITY (Other)	490,860	111,383.68	22.692
EMAND			
25 Demand (Pipeline) Entitlement	0	0.00	0.000
26 Less Relinquised to End-Users	0	0,00	0.000
27 Less Relinquised Off System	0	0.00	0.000
28 Less Demand Billed to Others	0	0,00	0.000
29 Other	0	0.00	0,000
30 Other	0	0.00	0.000
31 Other	0	0.00	0.000
32 TOTAL DEMAND	0	0.00	0.000
OTHER			
33 Revenue Sharing - FGT	0	0,00	0.000
34 Peak Shaving	0	0.00	0.000
35 Other	0	0.00	0.000
36 Other	0	0.00	0.000
37 Other	0	0.00	0.000
38 Other	0	0.00	0.000
39 Other	0	0.00	0.000
40 TOTAL OTHER	0	0.00	0.000

СОМ	PANY: INDIANTOWN GAS COMPANY	CALCULAT	ION OF TRU	-UP AND IN	VISION	t e e e e e e e e e e e e e e e e e e e				
		FOR THE PERIOD OF:		JAN 2002	Through	DEC 2002		(REVISED 7	25/02)	
<u> </u>			T MONTH:	ALTERNATION OF THE PROPERTY AND ADDRESS OF THE PARTY OF T	RY 2002	DLC 2002	PERIOD '	PERIOD TO DATE		
ł			FLEXDOWN	DIFFER			FLEXDOWN	DIFFERENCE		
l		ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
TRUE	-UP CALCULATION									
1	PURCHASED GAS COST	0	ا ه	0	0.00	0	o	0	0.00	
2	TRANSPORATION COST	111,384	124,998	13,614	10.89	111,384	124,998	13,614	10.89	
3	TOTAL	111,384	124,998	13,614	10.89	111,384	124,998	13,614	10.89	
4	FUEL REVENUES	118,050	124,998	6,948	5.56	118,050	124,998	6,948	5.56	
1	(NET OF REVENUE TAX)			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,	,,	.,.		
5	TRUE-UP (COLLECTED) OR REFUNDED	(429)	(429)	0	0.00	(429)	(429)	0	0.00	
	FUEL REVENUE APPLICABLE TO PERIOD	117,621	124,569	6,948	5.58	117,621	124,569	6,948	5,58	
	(LINE 4 (+ OR -) LINE 5)	,		5,5 1.5	5,55	,	,,	4,5 10	5,50	
7	TRUE-UP PROVISION - THIS PERIOD	6,237	(429)	(6,666)	1,553.85	6,237	(429)	(6,666)	1,553.85	
l '	(LINE 6 - LINE 3)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	()	(0,000)	1,000,00	0,201	(-120)	(4,555)	1,000.00	
8	INTEREST PROVISION - THIS PERIOD (LINE 21)	45	(1)	(46)	4,600.00	45	(1)	(46)	4,600.00	
	BEGINNING OF PERIOD TRUE-UP AND	26,976	(502)	(27,478)	5.473.71	26,976	(502)	(27,478)	5,473.71	
ľ	INTEREST (1)	20,0.0	(4,2)	(21,110)	0,410.,1	20,010	(002)	(2,14,0)	0,470.71	
10	TRUE-UP COLLECTED OR (REFUNDED)	429	429	٥	0.00	429	429	o l	0.00	
	(REVERSE OF LINE 5)		1		3,55	720	724	J	0.00	
10a	FLEX RATE REFUND (if applicable)	0	i o	0	0.00	0	l ol	O	0.00	
	TOTAL ESTIMATED/ACTUAL TRUE-UP	33.687	(503)	(34,190)	6.797.22	33,687	(503)	(34,190)		
I ''	(7+8+9+10+10a)	00,000	(000)	(64,100)	0,707.22	55,557	(000)	(54,100)	0,101,22	
INTER	EST PROVISION	· · · · · · · · · · · · · · · · · · ·	<del></del>							
12	BEGINNING TRUE-UP AND	26,976	(502)	27,478	(5,473.71)					
	INTEREST PROVISION (9)		(,	,	(0, ,					
13	ENDING TRUE-UP BEFORE	33,642	(502)	34,144	(6,801.59)					
	INTEREST (12+7-5)		()	.,	(-,,					
14	TOTAL (12+13)	60,618	(1,004)	61.622	(6.137.65)					
	AVERAGE (50% OF 14)	30,309	(502)	30,811	(6,137,65)					
	INTEREST RATE - FIRST	1.78000%		0.00000%	0.00					
1	DAY OF MONTH				-100					
17	INTEREST RATE - FIRST	1,77000%	1.77000%	0.00000%	0.00					
I	DAY OF SUBSEQENT MONTH									
18	TOTAL (16+17)	3.55000%	3.55000%	0.00000%	0.00					
19	AVERAGE (50% OF 18)	1.78000%	1.78000%	0.00000%	0.00					
	MONTHLY AVERAGE (19/12 Months)	0.14833%	0.14833%	0.00000%	0.00					
	INTEREST PROVISION (15x20)	45	(1)	46	(4,600.00)					

### TRANSPORATION PURCHASES

SYSTEM SUPPLY AND END USE

**ACTUAL FOR THE PERIOD OF:** 

JAN 2002 Through DEC 2002

**SCHEDULE A-3** (REVISED 8/19/93)

PRESENT MONTH:

**JANUARY 2002** 

					M I MONTH		COMMOD			OTHER	TOTAL
								111 0031	DEMAND		
1	PURCHASED		SCH	SYSTEM	END	TOTAL	THIRD		DEMAND	CHARGES	CENTS PER
DATE	FROM	FOR	TYPE	SUPPLY	USE	PURCHASED	PARTY	PIPELINE	COST	ACA/GRI/FUEL	THERM
JAN-2002	PESCO	SYS SUPPLY	FTS	490,860	0	490,860	111,384	0	0	0	22.69
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TOTAL				490,860	0	490,860	111,384	0	0	0	22.69

COMPANY: INDIANTOWN	GAS COMPANY	•	<b>TRANSPORATION</b>	SYSTEM SUPPL	Y		SCHEDULE A-4
	FOR THE P MON		JAN 2002 JANUARY 2002	Through	DEC 2002	(R	EVISED 8/19/93)
(A) PRODUCER/SUPPLIER	(B)  RECEIPT POINT	(C) GROSS AMOUNT MMBtu/d	(D) NET AMOUNT MMBtu/d	(E) MONTHLY GROSS MMBtu	(F) MONTHLY NET MMBtu	(G) WELLHEAD PRICE \$/MMBtu	(H) CITYGATE PRICE (GXE)/F
PESCO	VARIOUS	1,624	1,583	50,329	49,086	2.213	2.269
	TOTAL	1,624	1,583	50,329 WEIGHTED	49,086 AVERAGE	2.213	2.269

NOTE: CITY GATE PRICE SHOULD NOT INCLUDE FGT TRANSPORATION CHARGES

COMPANY:	INDIANTOWN GAS COMPANY	CALCULAT	CALCULATION OF TRUE-UP AND INTEREST PROVISION						SCHEDULE A-2 (REVISED 7/25/02)		
	FOR THI	E PERIOD OF:		JAN 2002	Through	DEC 2002					
		CURREN	T MONTH:	FEBRUA	RY 2002		PERIOD	TO DATE			
		British of the self-based state of the self-based stat	FLEXDOWN	DIFFE	RENCE		FLEXDOWN	DIFFE	RENCE		
1		ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%		
TRUE-UP CALO	CULATION						ĺ				
	SED GAS COST	0	٥	0	0.00	o	ا ا	0	0.00		
2 TRANSPO	DRATION COST	39,018	115,401	76,383	66.19	150,402	240,399	89,997	37.44		
3 TOTAL		39,018	115,401	76,383	66.19	150,402	240,399	89,997	37.44		
4 FUELRE	/ENUES	39,606	115,401	75,795	65.68	157,656	240,399	82,743	34.42		
4	REVENUE TAX)		,			,		02,7 10	· · · · · ·		
•	(COLLECTED) OR REFUNDED	(429)	(429)	0	0.00	(858)	(858)	n	0.00		
K .	/ENUE APPLICABLE TO PERIOD	39,177	114,972	75,795	65.92	156,798	239,541	82,743	34,54		
	OR -) LINE 5)	,	111,012	, ,,,,,,	00.02	100,700	200,041	UL,1-0	07,07		
	PROVISION - THIS PERIOD	159	(429)	(588)	137.06	6,396	(858)	(7,254)	845.45		
(LINE 6-1		1	(420)	(000)	107.50	0,000	(000)	(1,204)	040.40		
	T PROVISION - THIS PERIOD (LINE 21)	50	(1)	(51)	5,100.00	95	(2)	(97)	4,850.00		
	NG OF PERIOD TRUE-UP AND	33,687	(503)	(34,190)		26,976	(502)	(27,478)	5,473.71		
INTERES		00,007	(000)	(04,100)	0,707.22	20,010	(002)	(21,410)	0,770.71		
	COLLECTED OR (REFUNDED)	429	429	0	0.00	858	858	0	0.00		
	E OF LINE 5)			_		-		_	0.00		
	TE REFUND (if applicable)	l o	0	o	0.00	0	lol	0	0.00		
	STIMATED/ACTUAL TRUE-UP	34,325	(504)	(34,829)		34,325	(504)	(34,829)			
(7+8+9+1			( ,	(= 1,===,	.,,,,,,,,	- 1,	( 7	(= 1/2=2)	0,0.0.0		
INTEREST PRO	OVISION						<del>*************************************</del>				
12 BEGINNIN	NG TRUE-UP AND	33,687	(503)	34,190	(6,797.22)						
INTERES	PROVISION (9)		,,	.,	(-,,						
13 ENDING T	RUE-UP BEFORE	34,275	(503)	34,778	(6,914.12)						
INTERES	T (12+7-5)		,		, , , , , , ,						
14 TOTAL (1)	•	67,962	(1,006)	68,968	(6,855,67)						
15 AVERAGE	E (50% OF 14)	33,981	(503)	34,484	(6,855,67)						
	TRATE - FIRST	1,77000%	1.77000%	0.00000%	0.00						
DAYOFA											
17 INTERES	TRATE - FIRST	1.75000%	1.75000%	0.00000%	0.00						
DAY OF S	SUBSEQENT MONTH										
18 TOTAL (1	6+17)	3.52000%	3,52000%	0.00000%	0.00						
19 AVERAGE	•	1.76000%	1.76000%	0.00000%	0.00						
4	( AVERAGE (19/12 Months)	0.14667%	0.14667%	0.00000%	0.00						
	PROVISION (15x20)	50	(1)		(5,100.00)						

#### TRANSPORATION PURCHASES SYSTEM SUPPLY AND END USE

SCHEDULE A-3 (REVISED 8/19/93)

ACTUAL FOR THE PERIOD OF:

JAN 2002 Through DEC 2002

PRESENT MONTH:

**FEBRUARY 2002** 

					141 111014111		COMMODITY COST			OTHER	TOTAL
		DUDOUA 075		OVOTEL	END	TOTAL			DEMAND	CHARGES	CENTS PER
	PURCHASED	PURCHASED	SCH	SYSTEM	END	TOTAL	THIRD	DIDE: INC	COST	ACA/GRI/FUEL	THERM
DATE	FROM	FOR	TYPE	SUPPLY	USE	PURCHASED	PARTY	PIPELINE			
FEB-2002	PESCO	SYS SUPPLY	FTS	155,870	0	155,870	39,018	0	0	0	25.03
JAN-2002	PESCO	SYS SUPPLY	FTS	490,860	0	490,860	111,384	0	0	0	22.69
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TOTAL				646,730	0	646,730	150,402	0	0	0	23.26

СОМ	PANY: INDIANTOWN GAS COMPANY	CALCULAT	ION OF TRUI	-UP AND IN	VISION	VISION SCHEDULE A-2 (REVISED 7/25/02)			
	FOR	THE PERIOD OF:		JAN 2002	Through	DEC 2002		(KEVISED II	25/02)
		and the state of the comment of the state of	T MONTH:	MARC			PERIOD	TO DATE	
ı			FLEXDOWN	DIFFER	RENCE		FLEXDOWN	DIFFERENCE	
		ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
TRUE	-UP CALCULATION								
1	PURCHASED GAS COST	0	0	0	0.00	0	0	0	0.00
2	TRANSPORATION COST	55,809	40,684	(15,125)	(37.18)	206,211	281,083	74,872	26,64
3	TOTAL	55,809	40,684	(15,125)		206,211	281,083	74,872	26.64
4	FUEL REVENUES	52,521	40,684	(11,837)	(29.10)	210,177	281,083	70,906	25.23
	(NET OF REVENUE TAX)	i '	· '	` '	, , ,			,	
5	TRUE-UP (COLLECTED) OR REFUNDED	(429)	(429)	o l	0.00	(1,287)	(1,287)	0	0.00
6	FUEL REVENUE APPLICABLE TO PERIOD	52,092	40,255	(11,837)	(29.41)	208,890	279,796	70,906	25.34
1	(LINE 4 (+ OR -) LINE 5)			(,,	(====,7	,	,	,	
7	TRUE-UP PROVISION - THIS PERIOD	(3,717)	(429)	3,288	(766.43)	2,679	(1,287)	(3,966)	308,16
l	(LINE 6 - LINE 3)	( ,, ,	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	-,	(, - , , ,	-,	(,,,,	(0,000)	5557,14
8	INTEREST PROVISION - THIS PERIOD (LINE 21)	48	(1)	(49)	4,900.00	143	(3)	(146)	4,866,67
9	BEGINNING OF PERIOD TRUE-UP AND	34,325	(504)	(34,829)	6,910,52	26,976	(502)	(27,478)	.,
1	INTEREST (1)		( 7	(- ,,,	3,0 ( 3.1.2		(/	(2.,)	G, G
10	TRUE-UP COLLECTED OR (REFUNDED)	429	429	0	0.00	1,287	1,287	0	0.00
•	(REVERSE OF LINE 5)			- 1	4.44	1,,,,,,	.,		0.00
10a	FLEX RATE REFUND (if applicable)	l 0	o	o	0.00	0	ا ا	0	0.00
	TOTAL ESTIMATED/ACTUAL TRUE-UP	31,085	(505)	(31,590)	6,255,45	31,085	(505)	(31,590)	
	(7+8+9+10+10a)	·	· 1	( )	.,		(****)	(=,,==,	-,
INTER	REST PROVISION						<del></del>	<del> </del>	
12	BEGINNING TRUE-UP AND	34,325	(504)	34,829	(6,910.52)				
ľ	INTEREST PROVISION (9)		` '	,	(-,,				
13	ENDING TRUE-UP BEFORE	31,037	(504)	31,541	(6,258.13)				
ĺ	INTEREST (12+7-5)	1		,	, , ,				
14	TOTAL (12+13)	65,362	(1,008)	66,370	(6,584.33)				
15	AVERAGE (50% OF 14)	32,681	(504)	33,185	(6,584.33)				
16	INTEREST RATE - FIRST	1.75000%	1.75000%	0.00000%	0.00				
l	DAY OF MONTH								
17	INTEREST RATE - FIRST	1.80000%	1.80000%	0.00000%	0.00				
1	DAY OF SUBSECIENT MONTH								
18	TOTAL (16+17)	3.55000%	3.55000%	0.00000%	0.00				
19	AVERAGE (50% OF 18)	1.78000%	1.78000%	0.00000%	0.00				
20	MONTHLY AVERAGE (19/12 Months)	0.14833%	0.14833%	0.00000%	0.00				
21	INTEREST PROVISION (15x20)	48	(1)	49	(4,900.00)				

## TRANSPORATION PURCHASES

SYSTEM SUPPLY AND END USE

SCHEDULE A-3 (REVISED 8/19/93)

ACTUAL FOR THE PERIOD OF:

JAN 2002 Through DEC 2002

PRESENT MONTH:

**MARCH 2002** 

	TILOUTI MONTH.									0=11=0	TOTAL
								ITY COST		OTHER	TOTAL
1	PURCHASED	PURCHASED	SCH	SYSTEM	END	TOTAL	THIRD		DEMAND	CHARGES	CENTS PER
DATE	FROM	FOR	TYPE	SUPPLY	USE	PURCHASED	PARTY	PIPELINE	COST	ACA/GRI/FUEL	THERM
MAR-2002	PESCO	SYS SUPPLY	FTS	129,870	0	129,870	55,809	0	0	0	42.97
FEB-2002		SYS SUPPLY	FTS	155,870	0	155,870	39,018	0	0	0	25.03
JAN-2002		SYS SUPPLY	FTS	490,860	0	490,860	111,384	0	0	0	22.69
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TOTAL				776,600	0	776,600	206,211	0	0	0	26.55

COM	PANY: INDIANTOWN GAS COMPANY	CALCULAT	ION OF TRU		SCHEDULE A-2 (REVISED 7/25/02)				
	FOR THE P	ERIOD OF:		JAN 2002	Through	DEC 2002		•	·
		CURREN	T MONTH:	APRI	L 2002		PERIOD	TO DATE	
i		The second of th	FLEXDOWN	DIFFE	RENCE		FLEXDOWN	DIFFE	RENCE
		ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	<b>%</b>
TRUE	-UP CALCULATION								
1	PURCHASED GAS COST	1 0	0	o	0,00	o	l 0	0	0.00
2	TRANSPORATION COST	64,000	40,336	(23,664)		270,211	321,419	51,208	15.93
3	TOTAL	64,000	40,336	(23,664)		270,211	321,419	51,208	15.93
4	FUEL REVENUES	67,501	40,336	(27,165)		277,678	321,419	43,741	13,61
	(NET OF REVENUE TAX)	0.,55.	,	(21,,100)	(07.50)	211,010	021,410	ודוושה	10.01
5	TRUE-UP (COLLECTED) OR REFUNDED	(429)	(429)	م ا	0.00	(1,716)	(1,716)	0	0.00
	FUEL REVENUE APPLICABLE TO PERIOD	67,072		(27,165)		275,962	319,703	43,741	13.68
Ĭ	(LINE 4 (+ OR -) LINE 5)	0.,5.2		(2.,,)	(55.51)	2,0,002	1 010,700		10.00
7	TRUE-UP PROVISION - THIS PERIOD	3,072	(429)	(3,501)	816,08	5,751	(1,716)	(7,467)	435.14
i '	(LINE 6 - LINE 3)	0,0,2	(420)	(0,501)	010.00	3,731	(1,710)	(1,401)	450,14
8	INTEREST PROVISION - THIS PERIOD (LINE 21)	49	(1)	(50)	5,000,00	192	(4)	(196)	4,900.00
	BEGINNING OF PERIOD TRUE-UP AND	31,085	(505)	(31,590)		26,976	(502)	(27,478)	
	INTEREST (1)	0.,555	(000)	(01,000)	3,233.73	20,070	(001)	(21,410)	0,410.11
10	TRUE-UP COLLECTED OR (REFUNDED)	429	429	0	0.00	1,716	1,716	0	0.00
	(REVERSE OF LINE 5)	,		-		1,1.10	.,, .		0.50
10a	FLEX RATE REFUND (if applicable)	0	1 0	0	0.00	0	0	o.	0.00
11	TOTAL ESTIMATED/ACTUAL TRUE-UP	34,635	(506)	(35,141)		34,635	(506)	(35,141)	
	(7+8+9+10+10a)		(,	(,,	5,5,1,55	0.,000	(333)	(50)141)	3,5 14.55
INTER	REST PROVISION				•		·		
12	BEGINNING TRUE-UP AND	31,085	(505)	31,590	(6,255.45)				
i	INTEREST PROVISION (9)	·	· '	,	, , , , , ,				
13	ENDING TRUE-UP BEFORE	34,586	(505)	35,091	(6,948,71)				
ſ	INTEREST (12+7-5)	-	` '	·	` ` '				
14	TOTAL (12+13)	65,671	(1,010)	66,681	(6,602.08)				
15	AVERAGE (50% OF 14)	32,836	(505)	33,341	(6,602.18)				
16	INTEREST RATE - FIRST	1.80000%	1.80000%	0.00000%	0.00				
1	DAY OF MONTH								
17	INTEREST RATE - FIRST	1.75000%	1.75000%	0.00000%	0.00				
	DAY OF SUBSEQENT MONTH	·							
18	TOTAL (16+17)	3.55000%	3.55000%	0.00000%	0.00				
19	AVERAGE (50% OF 18)	1.78000%	1.78000%	0.00000%					
20	MONTHLY AVERAGE (19/12 Months)	0.14833%	0.14833%	0.00000%	0.00				
21	INTEREST PROVISION (15x20)	49	(1)	50	(5,000.00)				

#### TRANSPORATION PURCHASES SYSTEM SUPPLY AND END USE

SCHEDULE A-3 (REVISED 8/19/93)

**ACTUAL FOR THE PERIOD OF:** 

JAN 2002 Through DEC 2002

PRESENT MONTH:

**APRIL 2002** 

		1			MI MONTH		COMMODITY COST OTHER			TOTAL	
İ	DUDOUAGED	PUDOLIAGED	0011	OVOTEN	END	TOTAL	THIRD	111 0001	DEMAND	CHARGES	CENTS PER
	PURCHASED	PURCHASED	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	PARTY	PIPELINE	COST	ACA/GRI/FUEL	THERM
DATE	FROM	FOR									
MAR-2002		SYS SUPPLY	FTS	189,810	0	189,810	64,000	0	0	0	33.72
FEB-2002		SYS SUPPLY	FTS	129,870	0	129,870	55,809	0	0	0	42.97
JAN-2002		SYS SUPPLY	FTS	155,870	0	155,870	39,018	0	0	0	25.03
JAN-2002	PESCO	SYS SUPPLY	FTS	490,860	0	490,860	111,384	0	0	0	22.69
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TOTAL				966,410	0	966,410	270,211	0	o	o	0.00 27.96
I TOTAL	<u></u>	<u> </u>		300,710		500,410	2.0,211	<u> </u>			200

COM	PANY: INDIANTOWN GAS COMPANY	CALCULAT	ION OF TRUI	E-UP AND IN	TEREST PRO	VISION		SCHEDULE	A-2
1								(REVISED 7/	25/02)
	F0	OR THE PERIOD OF:		JAN 2002	Through	<b>DEC 2002</b>		•	•
		CURREN	T MONTH:	MAY	2002		PERIOD '	TO DATE	
1			FLEXDOWN	DIFFER	RENCE		FLEXDOWN	DIFFE	RENCE
<u> </u>		ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
TRUE	-UP CALCULATION								
1	PURCHASED GAS COST	0	0	٥	0.00	0	0	o	0.00
2	TRANSPORATION COST	134,218	73,109	(61,109)	(83.59)	404,429	394,528	(9,901)	(2.51)
3	TOTAL	134,218	73,109	(61,109)		404,429	394,528	(9,901)	(2.51)
4	FUEL REVENUES	180,528	73,109	(107,419)		458,206	394,528	(63,678)	(16.14)
	(NET OF REVENUE TAX)	,,,,,,	1	(,,	(, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,		(33,31.3)	(,,,,,
5	TRUE-UP (COLLECTED) OR REFUNDED	(429)	(429)	o	0.00	(2,145)	(2,145)	0	0.00
	FUEL REVENUE APPLICABLE TO PERIOD	180,099	72,680	(107,419)		456,061	392,383	(63,678)	(16.23)
1	(LINE 4 (+ OR -) LINE 5)	1.55,655	]	(,)	(, ,,,,,,,	.00,00	002,000	(55,515)	(10.20)
7	TRUE-UP PROVISION - THIS PERIOD	45,881	(429)	(46,310)	10,794.87	51,632	(2,145)	(53,777)	2,507.09
. '	(LINE 6 - LINE 3)	10,001	(420)	(40,010)	10,104.01	01,002	(2,140)	(30,111)	2,007.00
8	INTEREST PROVISION - THIS PERIOD (LINE 21)	85	(1)	(86)	8,600,00	277	(5)	(282)	5,640.00
	BEGINNING OF PERIOD TRUE-UP AND	34,635		(35,141)		26,976	(502)	(27,478)	5,473.71
ľ	INTEREST (1)	04,000	(300)	(55,141)	0,544.00	20,310	(302)	(27,470)	5,475.77
10	TRUE-UP COLLECTED OR (REFUNDED)	429	429	ا ا	0.00	2,145	2,145	0	0.00
	(REVERSE OF LINE 5)		1	-	5.00	_,		Ů	0.00
10a	FLEX RATE REFUND (if applicable)	l o	1 0	0	0.00	0	ا ا	٥	0.00
	TOTAL ESTIMATED/ACTUAL TRUE-UP	81,030	(507)	(81,537)		81,030	(507)	(81,537)	16,082.25
1	(7+8+9+10+10a)	}	, , ,			•	, , ,	(-1,-1,	, - , - , - , - , - , - , - , - , -
INTER	REST PROVISION							· · · · · · · · · · · · · · · · · · ·	
12	BEGINNING TRUE-UP AND	34,635	(506)	35,141	(6,944.86)				
1	INTEREST PROVISION (9)	<u> </u>	, ,	· ·	, ,				
13	ENDING TRUE-UP BEFORE	80,945	(506)	81,451	(16,097.04)				
i .	INTEREST (12+7-5)	·	` '	, i					
14	TOTAL (12+13)	115,580	(1,012)	116,592	(11,520.95)				
	AVERAGE (50% OF 14)	57,790	(506)	58,296	(11,520.95)			,	
•	INTEREST RATE - FIRST	1,75000%		0.00000%	0.00				
1	DAY OF MONTH								
17	INTEREST RATE - FIRST	1.77000%	1.77000%	0.00000%	0.00				
1	DAY OF SUBSEQENT MONTH								
18	TOTAL (16+17)	3,52000%	3.52000%	0.00000%	0.00				
	AVERAGE (50% OF 18)	1.76000%		0.00000%	0.00				
	MONTHLY AVERAGE (19/12 Months)	0.14667%		0.00000%	0.00				
	INTEREST PROVISION (15x20)	85	(1)		(8,600,00)				

## TRANSPORATION PURCHASES

SYSTEM SUPPLY AND END USE

**JAN 2002** 

Through

SCHEDULE A-3 (REVISED 8/19/93)

ACTUAL FOR THE PERIOD OF:

**DEC 2002** 

PRESENT MONTH:

**MAY 2002** 

					WI MONTH		CONVED	ITY COOT	<del></del>	OTUED	TOTAL
							COMMOD	114 COS1		OTHER	
1	PURCHASED	PURCHASED	SCH	SYSTEM	END	TOTAL	THIRD		DEMAND	CHARGES	CENTS PER
DATE	FROM	FOR	TYPE	SUPPLY	USE	PURCHASED	PARTY	PIPELINE	COST	ACA/GRI/FUEL	THERM
MAY-2002	PESCO	SYS SUPPLY	FTS	503,890	0	503,890	134,218	0	0	0	26.64
APR-2002	PESCO	SYS SUPPLY	FTS	189,810	0	189,810	64,000	0	0	0	33.72
MAR-2002	PESCO	SYS SUPPLY	FTS	129,870	0	129,870	55,809	0	0	0	42.97
FEB-2002	PESCO	SYS SUPPLY	FTS	155,870	0	155,870	39,018	0	0	0	25.03
JAN-2002	PESCO	SYS SUPPLY	FTS	490,860	0	490,860	111,384	0	0	0	22.69
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TOTAL				1,470,300	0	1,470,300	404,429	0	0	ol	27.51

СОМ	PANY: INDIANTOWN GAS COMPANY		CALCULAT	ION OF TRUE	-UP AND IN	TEREST PRO	VISION		SCHEDULE	A-2
l									(REVISED 7/	25/02)
1		FOR THE PERIOD	OF:		<b>JAN 2002</b>	Through	<b>DEC 2002</b>		•	•
1			CURREN	T MONTH:	JUNE	2002		PERIOD	TO DATE	
I		,	- <u></u>	FLEXDOWN	DIFFER	RENCE		FLEXDOWN	DIFFE	RENCE
			ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
TRUE	-UP CALCULATION									
1	PURCHASED GAS COST		0	0	0	0.00	0	) 0	0	0.00
2	TRANSPORATION COST		141,235	184,907	43,672	23.62	545,664	579,435	33,771	5.83
3	TOTAL		141,235	184,907	43,672	23.62	545,664	579,435	33,771	5.83
4	FUEL REVENUES		124,430	184,907	60,477	32.71	582,636	579,435	(3,201)	(0.55)
l	(NET OF REVENUE TAX)			·			·		, , ,	, ,
5	TRUE-UP (COLLECTED) OR REFUNDED		(429)	(429)	o l	0.00	(2,574)	(2,574)	0	0.00
6	FUEL REVENUE APPLICABLE TO PERIOD		124,001	184,478	60,477	32.78	580,062	576,861	(3,201)	(0.55)
	(LINE 4 (+ OR -) LINE 5)		•	,					(-,,	(5,557)
7	TRUE-UP PROVISION - THIS PERIOD		(17,234)	(429)	16,805	(3,917.25)	34,398	(2,574)	(36,972)	1,436.36
	(LINE 6 - LINE 3)		(,==,	(,,,,,	1.5	(=,=:::==)	.,,,,,,	(=,=, ,,	(00,012)	1,100.00
8	INTEREST PROVISION - THIS PERIOD (LINE 21)		107	(1)	(108)	10,800.00	384	(6)	(390)	6,500,00
	BEGINNING OF PERIOD TRUE-UP AND		81,030	(507)	(81,537)	16,082,25	26,976	(502)		5,473.71
1	INTEREST (1)		0.,000	(001)	(5.,55.)	. 0,002.20	20,0,0	(552)	(21,410)	0,470,77
10	TRUE-UP COLLECTED OR (REFUNDED)		429	429	0	0.00	2,574	2,574	0	0.00
1 "	(REVERSE OF LINE 5)		1		_	3,33			, i	0.50
10a	FLEX RATE REFUND (if applicable)		0	o	0	0.00	٥	o	o	0.00
	TOTAL ESTIMATED/ACTUAL TRUE-UP		64,332	(508)	(64,840)	12,763.78	64,332	(508)		12,763.78
	(7+8+9+10+10a)		• 1,000	(555)	(5 (,5 .5)	,,	0.,000	(330)	(0.,0.0)	,
INTER	REST PROVISION	<del></del>	····		I					
12	BEGINNING TRUE-UP AND		81,030	(507)	81,537	(16,082.25)				
1	INTEREST PROVISION (9)				,,,,,	, , ,				
13	ENDING TRUE-UP BEFORE		64,225	(507)	64,732	(12,767,65)				
1	INTEREST (12+7-5)	İ	- 1,	()		(,_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
1 14	TOTAL (12+13)		145,255	(1,014)	146,269	(14,424.95)				
	AVERAGE (50% OF 14)		72,628	(507)	73,135	(14,425.05)			,	
	INTEREST RATE - FIRST		1.77000%	1.77000%	0.00000%	0.00				
	DAY OF MONTH									
17	INTEREST RATE - FIRST		1.75000%	1.75000%	0.00000%	0.00				
	DAY OF SUBSEQENT MONTH									
18	TOTAL (16+17)		3.52000%	3.52000%	0.00000%	0.00				
	AVERAGE (50% OF 18)		1.76000%	1.76000%	0.00000%	0.00				
•	MONTHLY AVERAGE (19/12 Months)	1	0.14667%	0.14667%	0.00000%	0.00				
	INTEREST PROVISION (15x20)		107	(1)	108	(10,800.00)				

### TRANSPORATION PURCHASES

SYSTEM SUPPLY AND END USE

SCHEDULE A-3 (REVISED 8/19/93)

PRESENT MONTH:

ACTUAL FOR THE PERIOD OF:

JUNE 2002

**JAN 2002** 

Through DEC 2002

				PRESE	NI MONIH		JUNE 2002				
							COMMOD	ITY COST		OTHER	TOTAL
	PURCHASED	PURCHASED	SCH	SYSTEM	END	TOTAL	THIRD		DEMAND	CHARGES	CENTS PER
DATE	FROM	FOR	TYPE	SUPPLY	USE	PURCHASED	PARTY	PIPELINE	COST	ACA/GRI/FUEL	THERM
JUNE-2002	PESCO	SYS SUPPLY	FTS	446,190	0	446,190	141,235	0	0	0	31.65
MAY-2002	PESCO	SYS SUPPLY	FTS	503,890	0	503,890	134,218	0	0	0	26.64
APR-2002	PESCO	SYS SUPPLY	FTS	189,810	0	189,810	64,000	0	0	0	33.72
MAR-2002	PESCO	SYS SUPPLY	FTS	129,870	0	129,870	55,809	0	0	0	42.97
FEB-2002	PESCO	SYS SUPPLY	FTS	155,870	0	155,870	39,018	0	0	0	25.03
JAN-2002	PESCO	SYS SUPPLY	FTS	490,860	0	490,860	111,384	0	0	0	22.69
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TOTAL				1,916,490	0	1,916,490	545,664	0	0	0	28.47

COM	PANY: INDIANTOWN GAS COMPANY	CALCULAT	ION OF TRU	E-UP AND IN	TEREST PRO	VISION		SCHEDULE	A-2
1								(REVISED 7/	25/02)
	FOR	THE PERIOD OF:		<b>JAN 2002</b>	Through	<b>DEC 2002</b>		•	·
		CURREN	T MONTH:	JULY	2002		PERIOD	TO DATE	
ŀ			FLEXDOWN	DIFFER	RENCE		FLEXDOWN	DIFFE	RENCE
		ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
TRUE	-UP CALCULATION								
1	PURCHASED GAS COST	0	0	0	0.00	0	0	0	0.00
2	TRANSPORATION COST	36,818	130,342	93,524	71.75	582,482	709,777	127,295	17.93
3	TOTAL	36,818	130,342	93,524	71.75	582,482	709,777	127,295	17.93
4	FUEL REVENUES	38,073	130,342	92,269	70.79	620,709	709,777	89,068	12.55
	(NET OF REVENUE TAX)			,			, , , , , ,	00,000	12.00
5	TRUE-UP (COLLECTED) OR REFUNDED	(429)	(429)	٥	0.00	(3,003)	(3,003)	o	0.00
	FUEL REVENUE APPLICABLE TO PERIOD	37,644	129,913	92,269	71.02	617,706	706,774	89,068	12.60
1	(LINE 4 (+ OR -) LINE 5)	0.,0-1-	120,010	02,200	71.02	017,700	,,,,,,	03,000	12.00
7	TRUE-UP PROVISION - THIS PERIOD	826	(429)	(1,255)	292.54	35,224	(3,003)	(39 207)	1 272 00
1 '	(LINE 6 - LINE 3)	020	(423)	(1,200)	202.04	30,224	(3,003)	(38,227)	1,272.96
R	INTEREST PROVISION - THIS PERIOD (LINE 21)	94	/1\	ശവ	9,500,00	478	<u> </u>	(405)	6 000 E7
	BEGINNING OF PERIOD TRUE-UP AND	64,332	(1) (508)	(95) (64,840)	12.763.78	26,976	(7)	(485)	6,928.57
1 -	INTEREST (1)	64,332	(306)	(04,040)	12,763.76	20,976	(502)	(27,478)	5,473.71
10	TRUE-UP COLLECTED OR (REFUNDED)	429	429	0	0.00	3,003	3,003	0	0.00
1	(REVERSE OF LINE 5)			_		-10-10	5,555	Ĭ	5.55
10a	FLEX RATE REFUND (if applicable)	0	0	o	0.00	0	o	0	0.00
11	TOTAL ESTIMATED/ACTUAL TRUE-UP	65,681	(509)	(66,190)	13,003,93	65,681	(509)	(66,190)	13,003.93
I	(7+8+9+10+10a)		(555)	(23,135)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	00,001	(000)	(00,100)	10,000.00
INTER	REST PROVISION								
12	BEGINNING TRUE-UP AND	64,332	(508)	64,840	(12,763.78)				
1	INTEREST PROVISION (9)		, ,	,	(,,				
13	ENDING TRUE-UP BEFORE	65,587	(508)	66,095	(13,010,83)				
i	INTEREST (12+7-5)		, ,	, , , , , , , , , , , , , , , , , , , ,	(,,				
14	TOTAL (12+13)	129,919	(1,016)	130,935	(12.887.30)				
15	AVERAGE (50% OF 14)	64,960	(508)	65,468	(12,887.40)				
	INTEREST RATE - FIRST	1.75000%	1.75000%	0.00000%	0.00				
1	DAY OF MONTH								
17	INTEREST RATE - FIRST	1.73000%	1.73000%	0.00000%	0.00				
	DAY OF SUBSEQENT MONTH	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,							
18	TOTAL (16+17)	3,48000%	3.48000%	0.00000%	0.00				
	AVERAGE (50% OF 18)	1.74000%	1,74000%	0.00000%	0.00				
	MONTHLY AVERAGE (19/12 Months)	0.14500%	0.14500%	0.00000%	0.00				
	INTEREST PROVISION (15x20)	94	(1)		(9,500,00)				

# TRANSPORATION PURCHASES

SYSTEM SUPPLY AND END USE

SCHEDULE A-3 (REVISED 8/19/93)

**ACTUAL FOR THE PERIOD OF:** 

JAN 2002 Through DEC 2002

PRESENT MONTH:

**JULY 2002** 

					MI MONIII		002, 2002				
							COMMOD	ITY COST		OTHER	TOTAL
	PURCHASED	PURCHASED	SCH	SYSTEM	END	TOTAL	THIRD		DEMAND	CHARGES	CENTS PER
DATE	FROM	FOR	TYPE	SUPPLY	USE	PURCHASED	PARTY	PIPELINE	COST	ACA/GRI/FUEL	THERM
JULY-2002	PESCO	SYS SUPPLY	FTS	106,070	0	106,070	36,818	0	0	0	34.71
JUNE-2002	PESCO	SYS SUPPLY	FTS	446,190	0	446,190	141,235	0	0	0	31,65
MAY-2002	PESCO	SYS SUPPLY	FTS	503,890	0	503,890	134,218	0	0	0	26.64
APR-2002	PESCO	SYS SUPPLY	FTS	189,810	0	189,810	64,000	0	0	0	33.72
MAR-2002	PESCO	SYS SUPPLY	FTS	129,870	0	129,870	55,809	0	0	0	42.97
FEB-2002	PESCO	SYS SUPPLY	FTS	155,870	0	155,870	39,018	0	0	0	25,03
JAN-2002	PESCO	SYS SUPPLY	FTS	490,860	0	490,860	111,384	0	0	0	22.69
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TOTAL				2,022,560	0	2,022,560	582,482	0	0	0	28.80

COMPANY: INDIANTOWN GAS COMPANY	CALCULAT	ION OF TRUE	-UP AND INT	FEREST PRO	VISION		SCHEDULE	A-2
							(REVISED 7	(25/02)
F	OR THE PERIOD OF:		JAN 2002	Through	<b>DEC 2002</b>		•	•
	CURREN	T MONTH:	AUGUS	T 2002		PERIOD '	TO DATE	
		FLEXDOWN	DIFFER	RENCE		FLEXDOWN	DIFFE	RENCE
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST	0	0	0	0.00	0	0	0	0.00
2 TRANSPORATION COST	22,549	11,817	(10,732)	(90.82)	605,031	721,594	116,563	16.15
3 TOTAL	22,549	11,817	(10,732)	(90.82)	605,031	721,594	116,563	16.15
4 FUEL REVENUES	36,048	11,817	(24,231)	(205,05)	656,757	721,594	64,837	8.99
(NET OF REVENUE TAX)			` '	, ,	·	· ·		
5 TRUE-UP (COLLECTED) OR REFUNDED	(429)	(429)	٥١	0.00	(3,432)	(3,432)	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD	35,619	11,388	(24,231)	(212.78)		718,162	64,837	9.03
(LINE 4 (+ OR -) LINE 5)		,	(= , == ,/	(=:=:::5)	,		.,,	-,
7 TRUE-UP PROVISION - THIS PERIOD	13,070	(429)	(13,499)	3,146.62	48,294	(3,432)	(51,726)	1,507,17
(LINE 6 - LINE 3)	10,570	(423)	(10,400)	0,140.02	40,204	(0,702)	(01,720)	1,567.11
8 INTEREST PROVISION - THIS PERIOD (LINE 21)	104	(1)	(105)	10.500.00	582	(8)	(590)	7,375.00
9 BEGINNING OF PERIOD TRUE-UP AND	65,681	(509)	(66,190)	13.003.93	26,976	(502)	(27,478)	
INTEREST (1)	05,001	(303)	(00,150)	10,000.00	20,910	(502)	(21,410)	5,475.71
10 TRUE-UP COLLECTED OR (REFUNDED)	429	429	٥	0.00	3,432	2.420	0	0.00
· · · · · · · · · · · · · · · · · · ·	429	429	١	0.00	3,432	3,432	U	0.00
(REVERSE OF LINE 5)	a	ا م	ام	0.00	0		0	0.00
10a FLEX RATE REFUND (if applicable)	, ,	0	0	0.00	•	0		0.00
11 TOTAL ESTIMATED/ACTUAL TRUE-UP	79,284	(510)	(79,794)	15,645.88	79,284	(510)	(79,794)	15,645.88
(7+8+9+10+10a)								
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND	65,681	(509)	66,190	(13,003.93)				
INTEREST PROVISION (9)	_							
13 ENDING TRUE-UP BEFORE	79,180	(509)	79,689	(15,655.99)				
INTEREST (12+7-5)	1							
14 TOTAL (12+13)	144,861	(1,018)	145,879	(14,329.96)				
15 AVERAGE (50% OF 14)	72,431	(509)	72,940	(14,330.06)			•	
16 INTEREST RATE - FIRST	1.73000%	1.73000%	0.00000%	0.00				
DAY OF MONTH								
17 INTEREST RATE - FIRST	1.71000%	1.71000%	0.00000%	0.00				
DAY OF SUBSEQENT MONTH			İ					
18 TOTAL (16+17)	3.44000%	3.44000%	0.00000%	0.00				
19 AVERAGE (50% OF 18)	1.72000%	1.72000%	0.00000%	0.00				
20 MONTHLY AVERAGE (19/12 Months)	0.14333%	0.14333%	0.00000%	0.00				
21 INTEREST PROVISION (15x20)	104	(1)	105	(10,500.00)				

# TRANSPORATION PURCHASES

SYSTEM SUPPLY AND END USE

SCHEDULE A-3 (REVISED 8/19/93)

ACTUAL FOR THE PERIOD OF:

JAN 2002 Through DEC 2002

PRESENT MONTH:

AUGUST 2002

				1 1/20	IA I MICHALL	•	AUGUS 1 20				
								ITY COST		OTHER	TOTAL
	PURCHASED	PURCHASED	SCH	SYSTEM	END	TOTAL	THIRD		DEMAND	CHARGES	CENTS PER
DATE	FROM	FOR	TYPE	SUPPLY	USE	PURCHASED	PARTY	PIPELINE	COST	ACA/GRI/FUEL	THERM
AUG-2002	PESCO	SYS SUPPLY	FTS	108,250	0	108,250	22,549	0	0	0	20.83
JULY-2002	PESCO	SYS SUPPLY	FTS	106,070	0	106,070	36,818	0	0	0	34.71
JUNE-2002	PESCO	SYS SUPPLY	FTS	446,190	0	446,190	141,235	0	0	0	31.65
MAY-2002	PESCO	SYS SUPPLY	FTS	503,890	0	503,890	134,218	0	0	0	26.64
APR-2002	PESCO	SYS SUPPLY	FTS	189,810	0	189,810	64,000	0	0	0	33.72
MAR-2002	PESCO	SYS SUPPLY	FTS	129,870	0	129,870	55,809	0	0	0	42.97
FEB-2002	PESCO	SYS SUPPLY	FTS	155,870	0	155,870	39,018	0	0	0	25.03
JAN-2002	PESCO	SYS SUPPLY	FTS	490,860	0	490,860	111,384	0	0	0	22.69
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TOTAL		<u> </u>		2,130,810	0	2,130,810	605,031	0	0	0	28.39

COM	PANY: INDIANTOWN GAS COMPANY	CALCULAT	ION OF TRUE	-UP AND IN	TEREST PRO	VISION		SCHEDULE	A-2
								(REVISED 7/	25/02)
	FOR THE	PERIOD OF:		JAN 2002	Through	<b>DEC 2002</b>		•	ĺ
		CURREN	T MONTH:	SEPTEM	BER 2002		PERIOD '	TO DATE	
			FLEXDOWN	DIFFER	RENCE		FLEXDOWN	DIFFE	RENCE
L		ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
TRUE	-UP CALCULATION								
1	PURCHASED GAS COST	0	0	0	0.00	0	0	0	0.00
2	TRANSPORATION COST	8,043	34,498	26,455	76.69	613,074	756,092	143,018	18.92
3	TOTAL	8,043	34,498	26,455	76.69	613,074	756,092	143,018	18.92
4	FUEL REVENUES	9,183	34,498	25,315	73.38	665,940	756,092	90,152	11.92
I	(NET OF REVENUE TAX)							·	
5	TRUE-UP (COLLECTED) OR REFUNDED	(429)	(429)	o	0.00	(3,861)	(3,861)	0	0.00
	FUEL REVENUE APPLICABLE TO PERIOD	8.754	34,069	25,315	74.31	662,079	752,231	90.152	11.98
l	(LINE 4 (+ OR -) LINE 5)		,	,				,	,
7	TRUE-UP PROVISION - THIS PERIOD	711	(429)	(1,140)	265.70	49,005	(3,861)	(52,866)	1.369.23
i i	(LINE 6 - LINE 3)		(/	(.,,			(0,55.7)	(-2,000)	.,
8	INTEREST PROVISION - THIS PERIOD (LINE 21)	116	(1)	(117)	11,700.00	698	(9)	(707)	7,855.56
	BEGINNING OF PERIOD TRUE-UP AND	79.284	(510)		•	26,976	(502)	(27,478)	5,473.71
	INTEREST (1)		(5.5)	(,,,,,,,,			(/	(,)	•,, ,
10	TRUE-UP COLLECTED OR (REFUNDED)	429	429	o	0.00	3,861	3,861	٥	0.00
	(REVERSE OF LINE 5)			-		-,	*,***	Ť	
10a	FLEX RATE REFUND (if applicable)		0	lo	0.00	0	ا م	o	0.00
	TOTAL ESTIMATED/ACTUAL TRUE-UP	80.540	(511)	(81,051)		80,540	(511)	(81,051)	
	(7+8+9+10+10a)		(****/	(-1,1,			(/	(=1,==1,	,
INTER	REST PROVISION						<del>'</del>	<del></del>	
12	BEGINNING TRUE-UP AND	79,284	(510)	79,794	(15,645.88)				
	INTEREST PROVISION (9)		` ′	,					
13	ENDING TRUE-UP BEFORE	80,424	(510)	80,934	(15,869.38)	ı			
l	INTEREST (12+7-5)		, ,						
14	TOTAL (12+13)	159,708	(1,020)	160,728	(15,757.63)				
15	AVERAGE (50% OF 14)	79,854	(510)	80,364	(15,757.65)				
16	INTEREST RATE - FIRST	1.71000%	1.71000%	0.00000%	0.00				
	DAY OF MONTH								
17	INTEREST RATE - FIRST	1.76000%	1.76000%	0.00000%	0.00				
	DAY OF SUBSEQENT MONTH								
18	TOTAL (16+17)	3.47000%	3.47000%	0.00000%	0.00				
	AVERAGE (50% OF 18)	1.74000%	1.74000%	0.00000%	0.00				
	MONTHLY AVERAGE (19/12 Months)	0.14500%		0.00000%	0.00				
	INTEREST PROVISION (15x20)	116	(1)	117	(11,700.00)				

# TRANSPORATION PURCHASES

SYSTEM SUPPLY AND END USE

ACTUAL FOR THE PERIOD OF:

JAN 2002 Through DEC 2002

SCHEDULE A-3 (REVISED 8/19/93)

DESCRIT MONTH.

				PRESE	NT MONTH	•	SEPTEMBE	R 2002			
	DUDOULOGO						COMMOD	DITY COST		OTHER	TOTAL
DATE	PURCHASED FROM		SCH	SYSTEM	END	TOTAL	THIRD		DEMAND	CHARGES	CENTS PER
		FOR	TYPE	SUPPLY	USE	PURCHASED	PARTY	PIPELINE	COST	ACA/GRI/FUEL	THERM
SEP-2002 AUG-2002	PESCO	SYS SUPPLY	FTS	46,640	0	46,640	8,043	0	0	0	17.25
JULY-2002	PESCO	SYS SUPPLY	FTS	108,250	0	108,250	22,549	0	0	l o	20.83
JUNE-2002	PESCO PESCO	SYS SUPPLY	FTS	106,070	0	106,070	36,818	0	0	0	34.71
MAY-2002	PESCO	SYS SUPPLY	FTS	446,190	0	446,190	141,235	0	O	0	31,65
APR-2002	PESCO	SYS SUPPLY SYS SUPPLY	FTS	503,890	0	503,890	134,218	0	0	0	26.64
MAR-2002	PESCO	SYS SUPPLY	FTS	189,810	0	189,810	64,000	0	0	0	33.72
FEB-2002	PESCO	SYS SUPPLY	FTS FTS	129,870	0	129,870	55,809	0	0	0	42,97
JAN-2002	PESCO	SYS SUPPLY	FTS	155,870 490,860	0	155,870	39,018	0	0	0	25.03
,	. 2000	0,000,121	' 13	490,000	0	490,860	111,384	0	0	0	22.69
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TOTAL			}	2,177,450	0	2,177,450	613,074	اه	اہ	_	0,00
				-, ,		2,117,500	010,074		0	0	28.16

COM	PANY: INDIANTOWN GAS COMPANY	CALCULAT	ION OF TRUI	E-UP AND IN	TEREST PRO	VISION		SCHEDULE (REVISED 7	
-	FOR THE P	ERIOD OF:		JAN 2002	Through	DEC 2002		(	,,
1		CURREN	T MONTH:	ОСТОВ	ER 2002		PERIOD	TO DATE	
			FLEXDOWN	DIFFE	RENCE		FLEXDOWN	DIFFE	RENCE
		ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
TRUE	-UP CALCULATION							Amount	/*
1	PURCHASED GAS COST	l o	0	0	0.00	o	o	٥	0.00
2	TRANSPORATION COST	64,035	8,043	(55,992)		677,109	764,135	87,026	11.39
3	TOTAL	64,035	8,043	(55,992)		677,109	764,135	87,026	11.39
4	FUEL REVENUES	40,167	8,043	(32,124)		706,107	764,135	58,028	7.59
	(NET OF REVENUE TAX)		0,5 .5	(02,124)	(555.45)	700,107	704,100	50,020	(.58
5	TRUE-UP (COLLECTED) OR REFUNDED	(429)	(429)	0	0.00	(4,290)	(4,290)	,	0.00
6	FUEL REVENUE APPLICABLE TO PERIOD	39,738	7,614	(32,124)			759,845	58,028	0.00 7.64
	(LINE 4 (+ OR -) LINE 5)		.,	(0=,:=1)	(-12.1.01)	701,017	100,040	30,020	7.04
7	TRUE-UP PROVISION - THIS PERIOD	(24,297)	(429)	23,868	(5,563.64)	24,708	(4,290)	/20 nno)	075.04
	(LINE 6 - LINE 3)	(2.,22.)	(123)	20,000	(0,000,04)	24,100	(4,250)	(28,998)	675.94
8	INTEREST PROVISION - THIS PERIOD (LINE 21)	98	(1)	(99)	9,900,00	796	(10)	(806)	8,060.00
	BEGINNING OF PERIOD TRUE-UP AND	80,540	(511)	(81,051)		26,976	(502)	(806)	
	INTEREST (1)	1 20,0	(41.7)	(01,001)	.0,001.20	20,310	(302)	(27,478)	5,473.71
10	TRUE-UP COLLECTED OR (REFUNDED)	429	429	0	0.00	4,290	4,290	o	
	(REVERSE OF LINE 5)			•	0.00	7,200	4,230	U	0.00
10a	FLEX RATE REFUND (if applicable)	l ol	o	0	0.00	0	اه	۱ .	0.00
11	TOTAL ESTIMATED/ACTUAL TRUE-UP	56,770	(512)	(57,282)	11,187,89	56,770	(512)	0 (57,282)	0.00
	(7+8+9+10+10a)		(4.2)	(0.,202)	11,101.00	30,770	(312)	(31,202)	11,187.86
NTER	EST PROVISION				·		····		
12	BEGINNING TRUE-UP AND	80,540	(511)	81,051	(15,861.25)				
	INTEREST PROVISION (9)		()	41,001	(10,001,20)				
13	ENDING TRUE-UP BEFORE	56,672	(511)	57,183	(11,190.41)				
	INTEREST (12+7-5)		,,	51,155	(11,100,11,				
14	TOTAL (12+13)	137,212	(1,022)	138,234	(13,525.83)				
15	AVERAGE (50% OF 14)	68,606	(511)	69,117	(13,525,83)				
16	INTEREST RATE - FIRST	1,76000%	1.76000%	0.00000%	0.00				
	DAY OF MONTH			0,00000	•				
17	INTEREST RATE - FIRST	1.65000%	1.65000%	0.00000%	0.00				
	DAY OF SUBSEQENT MONTH			2,22230 //	5.50				
	TOTAL (16+17)	3.41000%	3.41000%	0.00000%	0.00				
19	AVERAGE (50% OF 18)	1.71000%	1.71000%	0.00000%	0.00				
20	MONTHLY AVERAGE (19/12 Months)	0.14250%	0.14250%	0.00000%	0.00				
21	INTEREST PROVISION (15x20)	98	(1)	99	(9,900.00)				

#### TRANSPORATION PURCHASES SYSTEM SUPPLY AND END USE

SCHEDULE A-3 (REVISED 8/19/93)

ACTUAL FOR THE PERIOD OF:

JAN 2002 Through DEC 2002

PRESENT MONTH.

OCTOBER 2002

				PKESE	NI MONTH		OCTOBER 2	002			
							COMMOD	ITY COST		OTHER	TOTAL
1	PURCHASED	PURCHASED	SCH	SYSTEM	END	TOTAL	THIRD		DEMAND	CHARGES	CENTS PER
DATE	FROM	FOR	TYPE	SUPPLY	USE	PURCHASED	PARTY	PIPELINE	COST	ACA/GRI/FUEL	THERM
OCT-2002	PESCO	SYS SUPPLY	FTS	56,500	0	56,500	64,035	0	0	0	113.34
SEP-2002	PESCO	SYS SUPPLY	FTS	46,640	0	46,640	8,043	0	0	0	17.25
AUG-2002	PESCO	SYS SUPPLY	FTS	108,250	0	108,250	22,549	0	0	0	20.83
JULY-2002		SYS SUPPLY	FTS	106,070	0	106,070	36,818	0	0	0	34.71
JUNE-2002		SYS SUPPLY	FTS	446,190	0	446,190	141,235	0	0	0	31.65
MAY-2002		SYS SUPPLY	FTS	503,890	0	503,890	134,218	0	0	0	26.64
APR-2002		SYS SUPPLY	FTS	189,810	0	189,810	64,000	0	0	0	33.72
MAR-2002	ł	SYS SUPPLY	FTS	129,870	0	129,870	55,809	0	0	0	42.97
FEB-2002	PESCO	SYS SUPPLY	FTS	155,870	0	155,870	39,018	0	0	0	25.03
JAN-2002	PESCO	SYS SUPPLY	FTS	490,860	0	490,860 0	111,384	0	0	0	22.69 0.00
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TOTAL				2,233,950	0	2,233,950	677,109	0	0	0	30.31

COMPANY: INDIANTOWN GAS COMPANY CALCULATION OF TRUE-UP AND INTER					TEREST PROVISION			SCHEDULE A-2 (REVISED 7/25/02)	
FOR	THE PERIOD OF:	DD OF: JAN 2002 Through			DEC 2002	EC 2002			
	CURREN	CURRENT MONTH:		NOVEMBER 2002		PERIOD		TO DATE	
		FLEXDOWN		DIFFERENCE		FLEXDOWN	DIFFERENCE		
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
TRUE-UP CALCULATION									
1 PURCHASED GAS COST	0	0	0	0.00	0	0	o	0.00	
2 TRANSPORATION COST	197,092	44,408	(152,684)	(343.82)	874,201	808,543	(65,658)	(8.12)	
3 TOTAL	197,092	44,408	(152,684)	(343.82)	874,201	808,543	(65,658)	(8.12)	
4 FUEL REVENUES	211,284	44,408	(166,876)	(375.78)		808,543	(108,848)	(13.46)	
(NET OF REVENUE TAX)	1	1	, , , , , , , , ,	`	•		, , ,	(· · · · · · · · · · · · · · · · · · ·	
5 TRUE-UP (COLLECTED) OR REFUNDED	(429)	(429)	o	0.00	(4,719)	(4,719)	أه ا	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD	210,855	43,979	(166,876)	(379.44)		803,824	(108,848)	(13.54)	
(LINE 4 (+ OR -) LINE 5)	,		(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(,	0.2,0.2		(,,	(1313.)	
7 TRUE-UP PROVISION - THIS PERIOD	13,763	(429)	(14,192)	3,308.16	38,471	(4,719)	(43,190)	915.23	
(LINE 6 - LINE 3)	, , , , , ,	(1.23)	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0,0000	33,	(,,,)	(15,156)	0.0.00	
8 INTEREST PROVISION - THIS PERIOD (LINE 21)	79	(1)	(80)	8,000.00	875	(11)	(886)	8,054,55	
9 BEGINNING OF PERIOD TRUE-UP AND	56,770	(512)	(57,282)	11,187.89	26,976	(502)	(27,478)	5,473.71	
INTEREST (1)		(5.5)	(=:,===)	, , , ,		(,	(2.,.,.,	,	
10 TRUE-UP COLLECTED OR (REFUNDED)	429	429	0	0.00	4,719	4,719	o	0.00	
(REVERSE OF LINE 5)		,		3.33	.,	,,,,,	_		
10a FLEX RATE REFUND (if applicable)	1 0	o	ol	0.00	0	o	ا ۱	0.00	
11 TOTAL ESTIMATED/ACTUAL TRUE-UP	71,041	(513)	(71,554)	13.948.15	71,041	(513)	(71,554)	13,948.12	
(7+8+9+10+10a)	1	(,	( ,,= , ,,	12,2 12112	,	(*)	(, ,,== ,,	10,0101.	
INTEREST PROVISION			<del></del>		<del></del>	<u> </u>	<u>'</u>		
12 BEGINNING TRUE-UP AND	56,770	(512)	57,282	(11,187.89)					
INTEREST PROVISION (9)	1	, ,		, ,					
13 ENDING TRUE-UP BEFORE	70,962	(512)	71,474	(13,959.77)					
INTEREST (12+7-5)									
14 TOTAL (12+13)	127,732	(1,024)	128,756	(12,573.83)					
15 AVERAGE (50% OF 14)	63,866	(512)	64,378	(12,573.83)					
16 INTEREST RATE - FIRST	1.65000%		0.00000%	0.00					
DAY OF MONTH									
17 INTEREST RATE - FIRST	1.30000%	1.30000%	0.00000%	0.00					
DAY OF SUBSEQENT MONTH									
18 TOTAL (16+17)	2.95000%	2.95000%	0.00000%	0.00					
19 AVERAGE (50% OF 18)	1.48000%	1.48000%	0.00000%	0.00					
20 MONTHLY AVERAGE (19/12 Months)	0.12333%	0.12333%	0.00000%	0.00					
21 INTEREST PROVISION (15x20)	79	(1)	80	(8,000.00)					

#### TRANSPORATION PURCHASES SYSTEM SUPPLY AND END USE

SCHEDULE A-3 (REVISED 8/19/93)

**ACTUAL FOR THE PERIOD OF:** 

JAN 2002 Through DEC 2002

PRESENT MONTH:

**NOVEMBER 2002** 

PRESENT MONTH:					NOVEINBER 2002						
							COMMODITY COST			OTHER	TOTAL
	PURCHASED	PURCHASED	SCH	SYSTEM	END	TOTAL	THIRD		DEMAND	CHARGES	<b>CENTS PER</b>
DATE	FROM	FOR	TYPE	SUPPLY	USE	PURCHASED	PARTY	PIPELINE	COST	ACA/GRI/FUEL	THERM
NOV-2002	PESCO	SYS SUPPLY	FTS	528,190	0	528,190	197,092	0	0	C	37.31
OCT-2002	PESCO	SYS SUPPLY	FTS	56,500	0	56,500	64,035	0	0	0	113.34
SEP-2002	PESCO	SYS SUPPLY	FTS	46,640	0	46,640	8,043	0	0	0	17.25
AUG-2002	PESCO	SYS SUPPLY	FTS	108,250	0	108,250	22,549	0	0	0	20.83
JULY-2002	PESCO	SYS SUPPLY	FTS	106,070	0	106,070	36,818	0	0	0	34.71
JUNE-2002	PESCO	SYS SUPPLY	FTS	446,190	0	446,190	141,235	0	0	0	31.65
MAY-2002	PESCO	SYS SUPPLY	FTS	503,890	0	503,890	134,218	0	0	0	26.64
APR-2002	PESCO	SYS SUPPLY	FTS	189,810	0	189,810	64,000	0	0	0	33.72
MAR-2002	PESCO	SYS SUPPLY	FTS	129,870	0	129,870	55,809	0	0	0	42.97
FEB-2002	PESCO	SYS SUPPLY	FTS	155,870	0	155,870	39,018	0	0	0	25.03
JAN-2002	PESCO	SYS SUPPLY	FTS	490,860	0	490,860	111,384	0	0	0	22.69
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TOTAL				2,762,140	0	2,762,140	874,201	0	0	o	31.65

Indiantown Gas Co.
<b>Final PGA Settlement</b>
May 21,2003

#### Exhibit B

Final PGA Balance (unadjusted)	\$66,129
PSC Audit Adjustments	\$4,912
Final PGA Balance (per Nov. A-2)	\$71,041
Dec. Bookout Adjustments	(\$34,298)
Final PGA Balance	\$36,743
I III OA Balailoo	*****

#### INDIANTOWN GAS COMPANY SUMMARY OF EXPENSES FOR TRANSITION TO GAS TRANSPORTATION SERVICE, 2001-2003

DATE 2001	PAYEE	DESCRIPTION	AMOUNT
1/5/2001	1 & D	Legal services	685.39
2/1/2001		•	2,025.60
		Consulting services	-
	DUNNCOM, INC.	Computer expenses (hardware)	375.24
2/28/2001	· · · · · · · ·	Legal services	675.33
	ZIMMERMAN ET AL.	Legal services	1,440.85
	DUNNCOM, INC.	Computer expenses (hardware)	262.82
	DUNNCOM, INC.	Computer expenses (hardware)	50.00
	DUNNCOM, INC.	Computer expenses (hardware)	440.00
	DUNNCOM, INC.	Computer expenses (hardware)	245.00
	DUNNCOM, INC.	Computer expenses (hardware)	1,372.70
9/26/2001	DUNNCOM, INC.	Computer expenses (hardware)	1,505.20
10/30/2001	DUNNCOM, INC.	Computer expenses (hardware)	379.96
10/30/2001	DUNNCOM, INC.	Computer expenses (hardware)	245.00
11/13/2001	L&P	Legal services	564.84
11/21/2001	JOE HOWELL	Computer software upgrades	192.50
11/30/2001	L&P	Legal services	155.25
12/17/2001	L&P	Legal services	270.25
12/28/2001	J. HOUSEHOLDER	Consulting services	8,382.88
	TAL - 2001	<b>G</b>	19,268.81
			,
<u>2002</u> 1/10/2002	DUNNCOM, INC.	Computer expenses (hardware)	342.50
	J. HOUSEHOLDER	Consulting services	554.25
	DUNNCOM, INC.	Computer expenses (hardware)	212.50
	DUNNCOM, INC.	Computer expenses (hardware)	357.75
3/25/2002	·	Legal services	1,052.47
	DUNNCOM, INC.	Computer expenses (hardware)	245.00
5/10/2002		Legal services	1,279.62
5/31/2002		Legal services	2,914.10
	DUNNCOM, INC.	Computer expenses (hardware)	2,914.10
	-		
	DUNNCOM, INC.	Computer expenses (hardware)	147.50
	DUNNCOM, INC.	Computer expenses (hardware)	1,084.12
8/27/2002		Legal services	3,475.55
9/1/2002		Legal services	90.00
	J. HOWELL	Computer software upgrades	990.00
10/22/2002		Legal services	135.77
SUB-TO	ГAL - 2002		12,902.38
2003			4
1/1/2003	·	Legal services	421.02
1/7/2003		Legal services	540.20
2/17/2003		Legal services	1,305.00
3/19/2003	J. HOWELL	Computer software upgrades	1,072.50
3/27/2003	J. HOUSEHOLDER	Consulting services	14,351.87
4/18/2003	L&P	Legal services	195.00
5/5/2003	L&P	Legal services	531.74
5/9/2003	L&P	Legal services	960.00
5/12/2003	L&P	Legal services	3,500.00
	TAL - 2003	•	22,877.33
TOTAL P	ER COMPANY		55,048.52
	ADJUSTMENTS PER	STAFF	-6,306.60
	D TOTAL REQUEST		48,741.92
			,

# INDIANTOWN GAS COMPANY - ALLOCATION OF TCR COSTS AND PGA OVER-RECOVERY CREDITS, BY RATE CLASS

Exhibit D 21-Aug-03

RATE CLASS	NUMBER OF CUSTOMERS	2002 THERMS	ALLOCATED TCR COSTS	TCR UNIT COST	ALLOCATED PGA OVER- RECOVERY	PGA UNIT REFUND	NET CREDIT (-) OR CHARGE (+)
RESIDENTIAL	660	154,748	1,501	2.27	2,055	3.11	-554
COMMERCIAL	22	129,715	1,258	57.17	1,723	78.31	-465
CITRUS PLANT	1	2,284,986	22,158	0.009697	0	0.000000	22,158
COGEN PLANT	1	2,482,023	24,069	0.009697	32,965	0.013281	-8,896
TOTAL	684	5,051,472	•		36,743		12,243
EXCLUDE CITRUS	683	2,766,486					
CHECK TOTALS	684				36,743		12,243

NOTE: Unit costs for Residential and Commercial customers are express in dollars per customer; unit costs for all other customers are expressed in dollars per therm, based on 2002 therm consumption.

#### INDIANTOWN GAS COMPANY

In Re: Purchased Gas Adjustment True-Up, Docket No. 030003-GU, and

In Re: Petition of Indiantown Gas Company for Approval of Transition Cost Recovery Charge and for Approval of Final Purchased Gas Adjustment True-Up Credit

#### EXHIBIT E

First Revised Tariff Sheet No. 35

and

Original Tariff Sheet No. 35.1

#### **BILLING ADJUSTMENTS**

(Continued)

- (e) In the event Company experiences unaccounted for Gas on its distribution system, Company shall be entitled to recover the cost of such unaccounted for Gas. Costs associated with transportation shrinkage shall based upon Company's operating experience, and Company shall have the right to adjust such cost from time to time to reflect operating experience and/or any change in methodology used by Company to calculate the amount of Gas deemed as transportation shrinkage. Upon request, Company shall furnish to Customer, Customer's Agent or Pool Manager information to support such cost allocation.
- (f) This mechanism should not be considered to preclude the Company from recovering other penalties and charges from its customers as defined in the Terms and Conditions for Transportation Service of this Tariff, the Transportation Service Agreement or Aggregated Transportation Service Agreement.

# 3. TAXES AND OTHER ADJUSTMENTS APPLICABLE TO ALL RATE SCHEDULES:

There shall be added to all bills rendered, all applicable local utility and franchise taxes and state gross receipts and sales taxes presently assessed by governmental authority; as well as future changes or new assessments by any governmental authority subsequent to the effective date of this tariff. All such assessments as described above shall be shown on Customer or Shipper bills, as applicable.

#### 4. FINAL PURCHASED GAS ADJUSTMENT TRUE-UP CREDITS:

As soon as practicable following approval of this tariff by the PSC, all customers who received sales service from the Company during 2002 shall receive a credit to implement the refunding of the Company's final Purchased Gas Adjustment true-up over-recovery. For Residential customers (now served under Rate Schedule TS-1), the credit shall be \$3.11. For Commercial customers, other than the cogeneration plant, who received sales service in 2002 and who are now served under any applicable Transportation Service rate schedule, the credit shall be \$78.31 per customer. The amount of each customer's credit will be reduced by

Issued by: Brian J. Powers, President

Effective: \_\_\_\_1, 2003

Indiantown Gas Company, Inc. Original Volume No. 2

the applicable Transportation Cost Recovery Charge described in Subsection 5 immediately following. Residential customers will receive a credit on their bills equal to the net of the PGA true-up refund minus the Transportation Cost Recovery Charge. Participating commercial customers will receive bill credits equal to the per customer PGA true-up refund amount minus the per customer Transportation Cost Recovery Charge. The cogeneration plant will receive a check equal to the difference between its applicable PGA true-up refund amount minus its applicable Transportation Cost Recovery Charge.

#### 5. TRANSPORTATION COST RECOVERY CHARGE:

In July 2003, all of the Company's customers will be charged the Transportation Cost Recovery ("TCR") Charge, by which the Company will recover its incremental, non-recurring costs incurred in implementing transportation service for all of its customers. For Residential customers, the TCR Charge is \$2.27 per customer. For Commercial customers other than the citrus plant and the cogeneration plant, the TCR Charge is 57.17 cents per customer. As stated in Subsection 4 immediately above, Residential customers will receive a net bill credit of the PGA true-up refund amount minus the TCR Charge; the net credit for each Residential customer will be \$0.84. Commercial customers, other than the citrus plant and the cogeneration plant, will receive a net bill credit of the PGA true-up refund amount less the applicable TCR Charge; the net credit for these customers will be \$21.14. The net credit for the cogeneration plant will be \$8,896.00. The TCR charge to the citrus plant will be \$22,158.00, which the Company will collect via 24 equal monthly payments of \$923.25.

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Effective: \_\_\_\_ 1, 2003