

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Conservation Cost) DOCKET NO. 940002-EG
Recovery Clause) ORDER NO. PSC-94-0268-PHO-EG
_____) ISSUED: 03/08/94

Pursuant to Notice, a Prehearing Conference was held on March 4, 1994, in Tallahassee, Florida, before Chairman J. Terry Deason, as Prehearing Officer.

APPEARANCES:

JAMES MCGEE, Esquire, Florida Power Corporation, Post Office Box 14042, St. Petersburg, Florida 33733-4042
On behalf of Florida Power Corporation.

CHARLES A. GUYTON, Esquire, Steel Hector & Davis, 215 South Monroe Street, Suite 601, Tallahassee, Florida 32301
On behalf of Florida Power & Light Company.

FLOYD SELF, Esquire, Messer, Vickers, Caparello, Madsen, Lewis, Goldman & Metz, P.A., Post Office Box 1876, Tallahassee, Florida 32302-1876
On behalf of Florida Public Utilities Company and West Florida Natural Gas Company

G. EDISON HOLLAND, JR., Esquire, JEFFREY A. STONE, Esquire, and TERESA E. LILES, Esquire, of Beggs & Lane, 700 Blount Building, 3 West Garden Street, Post Office Box 12950, Pensacola, Florida 32576-2950
On behalf of Gulf Power Company.

LEE L. WILLIS, Esquire, and JAMES D. BEASLEY, Esquire, Macfarlane, Ausley, Ferguson and McMullen, Post Office Box 391, Tallahassee, Florida 32302
On behalf of Tampa Electric Company

WAYNE L. SCHIEFELBEIN, Esquire, Gatlin, Woods, Carlson & Cowdery, 1709-D Mahan Drive, Tallahassee, Florida 32308
On behalf of Chesapeake Utilities Corporation

JOSEPH A. MCGLOTHLIN, Esquire, and VICKI GORDON KAUFMAN, McWirter, Reeves, McGlothlin, Davidson and Bakas, 315 South Calhoun Street, Suite 716, Tallahassee, Florida 32312
On behalf of City Gas Company of Florida

FLORIDA PUBLIC SERVICE COMMISSION

02225 MAR-3 1994

PROCESSING & RECORDS SECTION

MATTHEW R. COSTA, Esquire, Macfarlane Ferguson, P.O. Box 1531, Tampa, Florida 33601 and ROBERT SCHEFFEL WRIGHT, Esquire, Fine, Jacobson, Schwartz & Nash, P.A.
On behalf of Peoples Gas System, Inc.

VICKI GORDON KAUFMAN, Esquire, McWirter, Reeves, McGlothlin, Davidson and Bakas, 315 South Calhoun Street, Suite 716, Tallahassee, Florida 32301
On behalf of the Florida Industrial Power Users Group.

JOHN ROGER HOWE, Esquire, Office of Public Counsel, c/o The Florida Legislature, 111 West Madison Street, Suite 812, Tallahassee, Florida 32399-1400
On behalf of the Citizens of the State of Florida.

ROBERT V. ELIAS, Esquire, 101 East Gaines Street, Tallahassee, Florida 32399-0863
On behalf of the Staff of the Florida Public Service Commission.

PRENTICE P. PRUITT, Esquire, Office of the General Counsel, 101 East Gaines Street, Tallahassee, Florida, 32399-0861
Counsel to the Commissioners.

PREHEARING ORDER

I. CASE BACKGROUND

As part of the Commission's continuing fuel and energy conservation cost and purchased gas cost recovery proceedings, a hearing is set for March 9-11, 1994 in this docket and in Dockets No. 940001-EI and 940003-GU. The following subjects were noticed for hearing in such dockets:

1. Determination of the Proposed Levelized Fuel Adjustment Factors for all investor-owned utilities for the period April, 1994 through September, 1994;
2. Determination of the Estimated Fuel Adjustment True-Up Amounts for all investor-owned electric utilities for the period October, 1993 through March, 1994, which are to be based on actual data

for the period October, 1993 through November, 1993, and revised estimates for the period December, 1993 through March, 1994;

3. Determination of the Final Fuel Adjustment True-Up Amounts for all investor-owned electric utilities for the period April, 1993 through September, 1993, which are to be based on actual data for that period;
4. Determination of Projected Conservation Cost Recovery Factors for certain investor-owned electric and gas utilities for the period April, 1994 through March, 1995.
5. Determination of the Final Conservation True-Up Amounts for certain investor-owned electric and gas utilities for the period April, through September, 1993, which are to be based on actual data for that period;
6. Determination of any Projected Oil Backout Cost Recovery Factors for the period April, 1994 through September, 1994, for the cost of approved oil backout projects to be recovered pursuant to the provisions of Rule 25-17.016, Florida Administrative Code.
7. Determination of the Estimated Oil Backout Cost Recovery True-Up Factors for the period October, 1993 through March, 1994, for the costs of approved oil backout projects to be recovered pursuant to the provisions of Rule 25-17.016, Florida Administrative Code, which are to be based on actual data for the period October, 1993 through November, 1993, and revised estimates for the period December, 1993 through March, 1994.
8. Determination of the Final Oil Backout True-Up Amounts for the period April, 1993 through September, 1993, which are to be based on actual data for that period;

9. Determination of Generating Performance Incentive Factor Targets and Ranges for the period April, 1994 through September, 1994;
10. Determination of Generating Performance Incentive Factor Rewards and Penalties for the period April, 1994 through September, 1994;
11. Determination of the Purchased Gas Adjustment Cost Recovery Factors for the period April, 1994 through March 1995.

At the Prehearing Conference, the parties reached agreement as to the appropriate resolution of all issues identified for decision by the Commission at this hearing. Accordingly, the case will be presented to the Commission as a stipulation.

II. PROCEDURE FOR HANDLING CONFIDENTIAL INFORMATION

A. Any information provided pursuant to a discovery request for which proprietary confidential business information status is requested shall be treated by the Commission and the parties as confidential. The information shall be exempt from Section 119.07(1), Florida Statutes, pending a formal ruling on such request by the Commission, or upon the return of the information to the person providing the information. If no determination of confidentiality has been made and the information has not been used in the proceeding, it shall be returned expeditiously to the person providing the information. If a determination of confidentiality has been made and the information was not entered into the record of the proceeding, it shall be returned to the person providing the information within the time periods set forth in Section 366.093(2), Florida Statutes.

B. It is the policy of the Florida Public Service Commission that all Commission hearings be open to the public at all times. The Commission also recognizes its obligation pursuant to Section 364.183, Florida Statutes, to protect proprietary confidential business information from disclosure outside the proceeding.

In the event it becomes necessary to use confidential information during the hearing, the following procedures will be observed:

- 1) Any party wishing to use any proprietary confidential business information, as that term is defined in Section 366.093, Florida Statutes, shall notify the Prehearing Officer and all parties of record by the time of the Prehearing Conference, or if not known at that time, no later than seven (7) days prior to the beginning of the hearing. The notice shall include a procedure to assure that the confidential nature of the information is preserved as required by statute.
- 2) Failure of any party to comply with 1) above shall be grounds to deny the party the opportunity to present evidence which is proprietary confidential business information.
- 3) When confidential information is used in the hearing, parties must have copies for the Commissioners, necessary staff, and the Court Reporter, in envelopes clearly marked with the nature of the contents. Any party wishing to examine the confidential material that is not subject to an order granting confidentiality shall be provided a copy in the same fashion as provided to the Commissioners, subject to execution of any appropriate protective agreement with the owner of the material.
- 4) Counsel and witnesses are cautioned to avoid verbalizing confidential information in such a way that would compromise the confidential information. Therefore, confidential information should be presented by written exhibit when reasonably possible to do so.
- 5) At the conclusion of that portion of the hearing that involves confidential information, all copies of confidential exhibits shall be returned to the proffering party. If a confidential exhibit has been admitted into evidence, the copy provided to the Court Reporter shall be retained in the Commission Clerk's confidential files.

III. PREFILED TESTIMONY AND EXHIBITS

Testimony of all witnesses to be sponsored by the parties has been prefiled. All testimony which has been prefiled in this case will be inserted into the record as though read after the witness has taken the stand and affirmed the correctness of the testimony and associated exhibits. All testimony remains subject to appropriate objections. Each witness will have the opportunity to orally summarize his or her testimony at the time he or she takes the stand. Upon insertion of a witness' testimony, exhibits appended thereto may be marked for identification. After all parties and Staff have had the opportunity to object and cross-examine, the exhibit may be moved into the record. All other exhibits may be similarly identified and entered into the record at the appropriate time during the hearing.

Witnesses are reminded that, on cross-examination, responses to questions calling for a simple yes or no answer shall be so answered first, after which the witness may explain his or her answer.

By agreement of the parties and with permission of the Prehearing Officer, all witnesses are excused from appearing at the hearing. Their prefiled testimony will be inserted into the record as though read and cross-examination waived. Their prefiled Exhibits will be admitted without objection into evidence.

IV. ORDER OF WITNESSES

<u>Witness (Direct)</u>	<u>Appearing For</u>	<u>Issues</u>
P. D. Cleveland	FPC	1, 2
M. I. Arias	FPL	1, 2, 3, 4, 8, 15
M. A. Peacock	FPUC	1, 2
J. T. Kilgore, Jr.	GPC	1, 2
J. E. Currier	TECO	1, 2, 3, 4, 10
W. M. Nettles	CUC	1, 2
T. D. Anderson	CGC	1, 2

V. I. Krutsinger	PGS	1, 2
D. S. Stitt	SJNG	1, 2
C. Arnold	WFNG	1, 2
R. C. Sott	WFNG	2
T. Goodwin	WFNG	2

V. BASIC POSITIONS

FLORIDA POWER CORPORATION (FPC): FPC's true-up amounts and cost recovery factors should be approved as filed.

FLORIDA POWER AND LIGHT (FPL): FPL's proposed Conservation Cost Recovery Factors for the April 1994 through March 1995 recovery period should be approved.

FLORIDA PUBLIC UTILITIES COMPANY (FPUC): Florida Public Utilities has properly projected its costs and calculated its true-up amounts and conservation cost recovery factors. Its expenses and projections are prudent, and its conservation cost recovery factors should be approved by the Commission.

GULF POWER COMPANY (GPC): It is the basic position of Gulf Power Company that the proposed ECCR factor represents the best estimate of Gulf's conservation expense for its approved conservation programs for the period April 1994 through March 1995 including the true-up calculations and other adjustments allowed by the Commission.

TAMPA ELECTRIC COMPANY (TECO): The Commission should determine that Tampa Electric has properly calculated its conservation cost recovery true-up and projections and that the appropriate conservation cost recovery factor to be applied by Tampa Electric during the period April 1, 1994 through March 31, 1995 is 0.010 cents per KWH for Interruptible, 0.185 cents per KWH for Residential, 0.161 cents per KWH for General Service Non-Demand, 0.142 cents per KWH for General service Demand - Secondary, 0.140 cents per KWH for General Service - Primary, 0.133 cents per KWH for General Service Large Demand - Secondary, 0.131 cents per KWH

for General Lighting Service Large Demand - Primary, and 0.53 cents per KWH for Lighting.

CHESAPEAKE UTILITIES CORPORATION (CUC): The Commission should approve CUC's final adjusted net true-up amount of \$7,876 (overrecovery) for the period April 1993 through September 30, 1993, and should approve the estimated true-up amount for the twelve months ending March 31, 1995 and the projected conservation program expenses for the period April 1, 1994 through March 31, 1995.

The Commission should approve the following ECCR factors for the following rate classes for application to bills rendered for meter readings taken between April 1, 1994 and March 31, 1995:

<u>Rate Class</u>	<u>ECCR Factor</u>
GS Residential	2.410 cents / therm
GS Commercial	0.775 cents / therm
GS Commercial - Large Volume	0.465 cents / therm
GS Industrial	0.253 cents / therm
Firm Transportation	0.247 cents / therm

CITY GAS COMPANY (CGC): The Commission should determine that City Gas has properly calculated its conservation cost recovery true-up and projections and that the appropriate conservation cost recovery factor to be applied by City Gas during the period April 1994 - March 1995 is 7.791 cents per therm for the Residential rate class and 2.295 cents per therm for the Commercial rate class.

PEOPLES GAS SYSTEM (PGS): The Commission should approve Peoples' final end-of-the-period true-up amount of \$15,238 (overrecovery) for the period April 1993 through September 1993, and the projected conservation program expenses for the full year ending March 31, 1995.

The Commission should approve the following ECCR factors for the following rate classes for application to bills rendered for meter readings taken between April 1, 1994 and March 31, 1995:

<u>Rate Class</u>	<u>ECCR Factor</u> <u>(cents per therm)</u>
Residential	5.415
Commercial Street Lighting	0.678

Commercial - Small Volume	4.834
Commercial	1.983
Commercial - Large Volume 1	1.602
Commercial - Large Volume 2	1.165

ST. JOE NATURAL GAS COMPANY (SJNG): The Commission should approve the final adjusted net true-up amount for the six month period ending September 30, 1993 including interest, the projected conservation program expenses for the twelve month period ending September 30, 1994 and the Conservation Cost Recovery Factors to be applied to customer bills rendered for the twelve month period ending March 31, 1995 as filed by SJNG.

WEST FLORIDA NATURAL GAS COMPANY (WFNG): West Florida Natural Gas Company has properly projected its costs and calculated its true-up amounts and conservation cost recovery factors. Its expenses and projections are prudent, and its conservation cost recovery factors should be approved by the Commission.

FLORIDA INDUSTRIAL POWER USERS GROUP (FIPUG):

None at this time.

OFFICE OF PUBLIC COUNSEL (OPC): None at this time.

STAFF: Staff's positions are preliminary and based on materials filed by the parties and on discovery. The preliminary positions are offered to assist the parties in preparing for the hearing. Staff's final positions will be based upon all the evidence in the record and may differ from the preliminary positions.

VI. ISSUES AND POSITIONS

Issues which are fully stipulated are identified with an asterisk preceding the issue number.

***ISSUE 1:** What is the final end-of-the-period true-up amount for the period April 1993 through September 1993?

<u>FPC:</u>	\$ 1,852,952 underrecovery	(Cleveland)
<u>FPL:</u>	\$ 554,770 overrecovery	(Arias)

FPUC: \$ 2,532 overrecovery (Marianna)
 \$ 5,317 overrecovery (Fernandina Beach) (Peacock)

GPC: \$ 97,635 overrecovery (Kilgore)

TECO: An underrecovery of \$442,612, including interest
 (Currier)

CUC: \$ 7,876 overrecovery (Nettles)

CGC: \$ 320,216 underrecovery (Anderson)

PGS: \$ 15,238 overrecovery (Krutsinger)

SJNG: \$ 3,012 underrecovery (Stitt)

WFNG: \$ 203,609 overrecovery (Arnold)

FIPUG: No position.

OPC: No position.

STAFF:

Electric Utilities:

FPC: \$ 1,852,952 overrecovery.
FPL: \$ 554,770 overrecovery.
GULF: \$ 97,635 overrecovery.
TECO: \$ 442,612 underrecovery.
FPUC: (Marx.) \$ 2,532 overrecovery.
FPUC: (Fern.) \$ 5,317 overrecovery.

Gas Utilities:

CUC: \$ 7,876 overrecovery.
CGC: \$ 320,216 underrecovery.
PGS: \$ 15,238 overrecovery.
SJNG: \$ 3,012 underrecovery.
WFNG: \$ 203,609 overrecovery.

***ISSUE 2:** What is/are the appropriate conservation cost recovery factor(s) for the period April 1994 through March 1995?

<u>FPC:</u>	<u>Rate Class</u>	<u>ECCR Factor</u>
	Residential	\$0.440/kWh
	General Svc. Non-Demand	\$0.322/kWh
	General Svc. 100% Load Factor	\$0.253/kWh
	General Svc. Demand	\$0.288/kWh
	Curtailable	\$0.237/kWh
	Interruptible	\$0.245/kWh
	Lighting	\$0.123/kWh

(Cleveland)

<u>FPL:</u>	<u>Rate Class</u>	<u>ECCR Factor</u>	<u>Rate Class</u>	<u>ECCR Factor</u>
	RS1	.00243 \$/kWh	SST1T	.00192 \$/kWh
	GS1	.00222 \$/kWh	SST1D	.00175 \$/kWh
	GSD1	.00210 \$/kWh	CILCD/CILCG	.00184 \$/kWh
	OS2	.00195 \$/kWh	CILCT	.00169 \$/kWh
	GSLD1/CS1	.00199 \$/kWh	MET	.00211 \$/kWh
	GSLD2/CS2	.00190 \$/kWh	OL1/SL1	.00145 \$/kWh
	GSLD3/CS3	.00178 \$/kWh	SL2	.00178 \$/kWh
	ISSTID	.00206 \$/kWh		

(Arias)

<u>FPUC:</u>	Marianna	\$0.00012 / kWh
	Fernandina Beach	\$0.00006 / kWh

(Peacock)

GPC: .026 cents per kWh
 (Kilgore)

- TECO:
- 0.010 cents per KWH for Interruptible
 - 0.185 cents per KWH for Residential
 - 0.161 cents per KWH for General Service Non-Demand
 - 0.142 cents per KWH for General Service Demand-Secondary
 - 0.140 cents per KWH for General Service Demand-Primary
 - 0.133 cents per KWH for General Service Large Demand-Secondary
 - 0.131 cents per KWH for General Service Large Demand-Primary
 - 0.053 cents per KWH for Lighting

(Carrier)

<u>CUC:</u>	<u>Rate Class</u>	<u>ECCR Factor</u>
	GS Residential	2.410 cents / therm
	GS Commercial	.775 cents / therm
	GS Commercial-Large Volume	.465 cents / therm
	GS Industrial	.253 cents / therm
	Firm Transportation	.247 cents / therm
		(Nettles)

<u>CGC:</u>	<u>Rate Class</u>	<u>ECCR Factor</u>
	Residential	7.791 cents / therm
	Commercial	2.295 cents / therm
		(Anderson)

<u>PGS:</u>	<u>Rate Class</u>	<u>ECCR Factor</u>
	Residential	5.415 cents / therm
	Commercial Street Lighting	0.678 cents / therm
	Small Commercial	4.834 cents / therm
	Commercial	1.983 cents / therm
	Commercial - Large Volume 1	1.602 cents / therm
	Commercial - Large Volume 2	1.165 cents / therm
		(Krutsinger)

<u>SJNG:</u>	<u>Rate Class</u>	<u>ECCR Factor</u>
	Residential	1.420 cents / therm
	Commercial	2.102 cents / therm
	Commercial - Large Volume	1.270 cents / therm
		(Stitt)

<u>WFNG:</u>	<u>Rate Class</u>	<u>ECCR Factor</u>
	Residential	5.012 cents / therm
	Commercial	1.681 cents / therm
	Commercial - Large Volume	1.248 cents / therm
	Industrial	.279 cents / therm
	Firm Transportation	.279 cents / therm
	Special Contract	.279 cents / therm
		(Arnold, Sott, Goodwin)

FIPUG: FIPUG has no position at this time, but reserves the right to take a position on this issue by the date of the prehearing conference.

OPC: No position at this time.

STAFF:

Electric Utilities:

<u>FPC:</u>	<u>Rate Class</u>	<u>ECCR Factor</u>
	Residential	\$0.440/kWh
	General Svc. Non-Demand	\$0.322/kWh
	General Svc. 100% Load Factor	\$0.253/kWh
	General Svc. Demand	\$0.288/kWh
	Curtable	\$0.237/kWh
	Interruptible	\$0.245/kWh
	Lighting	\$0.123/kWh

<u>FPL:</u>	<u>Rate Class</u>	<u>ECCR Factor</u>	<u>Rate Class</u>	<u>ECCR Factor</u>
	RS1	.00243 \$/kWh	SST1T	.00192 \$/kWh
	GS1	.00222 \$/kWh	SST1D	.00175 \$/kWh
	GSD1	.00210 \$/kWh	CILCD/CILCG	.00184 \$/kWh
	OS2	.00195 \$/kWh	CILCT	.00169 \$/kWh
	GSLD1/CS1	.00199 \$/kWh	MET	.00211 \$/kWh
	GSLD2/CS2	.00190 \$/kWh	OL1/SL1	.00145 \$/kWh
	GSLD3/CS3	.00178 \$/kWh	SL2	.00178 \$/kWh
	ISSTID	.00206 \$/kWh		

GPC: .026 cents/kWh

TECO: (See Issue 4)

FPUC: (Marx.) .012 cents/kWh

FPUC: (Fern.) .006 cents/kWh

Gas Utilities:

<u>CUC:</u>	<u>Rate Class</u>	<u>ECCR Factor</u>
	GS - Residential	2.410 cents / therm
	GS - Commercial	.775 cents / therm
	GS - Commercial-Large Volume	.465 cents / therm
	GS - Industrial	.253 cents / therm
	Firm Transportation	.247 cents / therm

CGC:	<u>Rate Class</u>	<u>ECCR Factor</u>
	RS - Residential	7.791 cents / therm
	CS - Commercial	2.295 cents / therm
PGS:	<u>Rate Class</u>	<u>ECCR Factor</u>
	Residential	5.415 cents / therm
	Commercial - Street Lighting	.678 cents / therm
	Commercial - Small Volume	4.834 cents / therm
	Commercial	1.983 cents / therm
	Commercial - Large Volume 1	1.602 cents / therm
	Commercial - Large Volume 2	1.165 cents / therm
SJNG:	<u>Rate Class</u>	<u>ECCR Factor</u>
	Residential	1.420 cents / therm
	Commercial	2.102 cents / therm
	Commercial - Large Volume	1.270 cents / therm
WFNG:	<u>Rate Class</u>	<u>ECCR Factor</u>
	Residential	5.012 cents / therm
	Commercial	1.681 cents / therm
	Commercial - Large Volume	1.248 cents / therm
	Industrial	.279 cents / therm
	Firm Transportation	.279 cents / therm
	Special Contract	.279 cents / therm

Company-Specific Conservation Cost Recovery Issues

***ISSUE 3:** [FPC, FPL, TECO] Should the utilities be required to

FPC: No.

FPL: No. The migration of customers between classes during the year could result in some customers being unfairly burdened if the true-up is done by class rather than on a system basis. This issue has not been addressed in the prefiled testimony in this case. If the parties cannot reach a stipulation on this issue, then the parties should be given leave to file supplemental testimony.

TECO: No. Since individual program expenditures are not collected on a specific rate class basis, true-up of kWh sales for each rate class should not be done.

FIPUG: No position.

OPC: No position.

STAFF: No.

*ISSUE 4: [FPL, TECO] Are the line loss and metering voltage adjustments, as required by Commission Order PSC-93-1845-FOF-EG, correctly calculated and displayed in each utility's projected filing?

FPL: Yes.

TECO: Yes. The supplemental filing submitted on February 17, 1994 provided the appropriate calculations and subsequent factors for the metering voltage differences within applicable rate classes.

FIPUG: No position.

OPC: No position.

STAFF: Yes.

*ISSUE 5: [FPC] Should the \$5,612 Florida Power Corporation spent providing ECCR employees various food items during the six month period ending March 31, 1993 be approved?

FPC: Agree with Staff. The amount in question does not change the ECCR factors submitted by FPC.

FIPUG: No position.

OPC: Agree with Staff.

STAFF: No. Prior to requesting recovery of such costs, Florida Power Corporation needs to provide contemporaneous documentation which supports the necessity or benefit of such food purchases. \$5,612 should be deducted from projected program costs and new recovery factors, if applicable, submitted for Commission approval.

*ISSUE 6: [FPC] Should an amount equal to the \$1,882 in purchase discounts which Florida Power Corporation did not take during the

six month period ending March 31, 1993 be deducted from total program costs?

FPC: Agree with Staff. The amount in question does not change the ECCR factors submitted by FPC.

FIPUG: No position.

OPC: Agree with Staff.

STAFF: Yes. Florida Power Corporation should provide ECCR programs at the lowest cost possible. Therefore, discounts available to the company, but not taken, should be deducted from allowed program costs. \$1,882 should be deducted from projected program costs and new recovery factors, if applicable, submitted for Commission approval.

***ISSUE 7:** [FPC] Should Florida Power Corporation's ECCR revenues collected for the period ending September 1993 be increased by \$130,716?

FPC: Agree with Staff. An adjustment to ECCR revenues for the amount in question plus interest was made in October 1993, and is therefore fully reflected in the ECCR factors submitted by FPC.

FIPUG: No position.

OPC: Agree with Staff.

STAFF: Yes. The Florida Power Corporation has disclosed that the actual ECCR revenues collected from April 1993 through September 1993 were \$55,621,720 rather than \$55,491,004. The \$130,716 difference should be added to revenues received for the period ending September 1993 and an adjusted end-of-the-period true-up and new recovery factors, if applicable, submitted for Commission approval.

***ISSUE 8:** [FPL] Should the \$118,794 in expenses that Florida Power & Light Company incurred for C/I Efficient Lighting Program prior to program modification approval continue to be allowed although the expenses were not primarily related to training?

FPL: Agree with Staff. (Arias)

FIPUG: No position.

OPC: No position.

STAFF: Yes. Florida Power & Light's audit has disclosed that the \$118,794 in expenditures were primarily for promotional material (\$94,535) rather than for training (\$21,000) with the remainder (\$3,259) reclassified to FPL's Conservation Research & Development Program. However, the expenditures were prudent, whether for promotional material or training, and the Commission's vote in Order PSC-93-1333-FOF-EG should stand.

***ISSUE 9:** [FPL] Is it appropriate for Florida Power & Light Company to refund approximately \$1,300,000 in Gross Receipt Taxes overcollected from load management customers during the period of January 1988 through April 1994 directly to the load management customers of record during the April billing cycle?

FPL: Agrees with Staff. This issue has not been addressed in the prefiled testimony in this case. If the parties cannot reach a stipulation on this issue, then the parties should be given leave to file supplemental testimony.

FIPUG: No position.

OPC: No position.

STAFF: Yes. This is the most equitable and cost-effective method to distribute the refund.

***ISSUE 10:** By agreement of the parties and with the consent of the Prehearing Officer, this Issue was deleted.

***ISSUE 11:** [PGS] Should Peoples Gas System, Inc. be allowed to recover expenses related to the installation of liquified propane appliances through the energy conservation cost recovery clause?

STIPULATED RESOLUTION:

No. The Staff audit for the April 1993 through September 1993 revealed that certain expenses related to the installation of liquified petroleum appliances were included for conservation cost recovery. Peoples states that it inadvertently included these expenses in its petition for cost recovery. Peoples' approved conservation programs do not allow for the pass-through of costs related to liquified propane appliances.

***ISSUE 12:** Should Peoples Gas System, Inc. be allowed to recover expenses related to the installation of natural gas street lighting?

STIPULATED RESOLUTION:

No. The Staff audit for the April 1993 through September 1993 revealed that certain expenses related to the installation of gas street lighting were included for conservation cost recovery. Peoples states that it inadvertently included these expenses in its petition for cost recovery. Peoples Gas System does not have an approved energy conservation program that allows for the recovery of incentives paid for the installation of natural gas street lighting.

***ISSUE 13:** By agreement of the parties and with the consent of the Prehearing Officer, this Issue is deleted.

***ISSUE 14:** By agreement of the parties and with the consent of the Prehearing Officer, this Issue is deleted.

***ISSUE 15:** What should be the effective date of the new Conservation Cost Recovery factors for billing purposes?

STIPULATED RESOLUTION: The factor should be effective beginning with the specified fuel cycle and thereafter for the period April, 1994 through September, 1994. Billing cycles may start before April 1, 1994, and the last cycle may be read after September 30, 1994, so that each customer is billed for six months regardless of when the adjustment factor became effective.

VII. EXHIBIT LIST

All prefiled exhibits will be admitted into evidence without objection.

<u>Witness</u>	<u>Proffered By</u>	<u>Exhibit No.</u>	<u>Description</u>
Cleveland	FPC	_____ PDC-1	Summary of Estimated Cost Recovery Clause Calculations
Arias	FPL	_____ MIA-1	Schedules CT-1 through CT-6
Arias	FPL	_____ MIA-2	Schedules C-1 through C-5
Peacock	FPUC	_____ MAP-1	Schedules CT-1 through CT-6 (Marianna and Fernandina Beach Divisions)
Peacock	FPUC	_____ MAP-2	Schedules C-1 through C-5 (Marianna and Fernandina Beach Divisions)
Kilgore	GPC	_____ JTK-1	Schedules CT-1 through CT-6
Kilgore	GPC	_____ JTK-2	Schedules C-1 through C-5
Currier	TECO	_____ JEC-1	Schedules CT-1 through CT-6
Currier	TECO	_____ JEC-2	Schedules C-1 through C-5
Nettles	CUC	_____ WMN-1	Schedules CT-1 through CT-6
Nettles	CUC	_____ WMN-2	Schedules C-1 through C-4
Anderson	CGC	_____ TDA-1	Schedules CT-1 through CT-6

Anderson	CGC	<u> </u> TDA-2	Schedules C-1 through C-5
Krutsinger	PGS	<u> </u> VIK-1	Schedules CT-1 through CT-4
Krutsinger	PGS	<u> </u> VIK-2	Schedules C-1 through C-5, and Schedule CT-6
Arnold	WFNG	<u> </u> CA-1	Schedules CT-1 through CT-6
Arnold	WFNG	<u> </u> CA-2	Schedules C-1 through C-5

VIII. PROPOSED STIPULATIONS

All issues framed for resolution by the Commission at this hearing are fully stipulated.

IX. PENDING MOTIONS

None.

X. OTHER MATTERS

None.

It is therefore,

ORDERED by Chairman J. Terry Deason, as Prehearing Officer, that this Prehearing Order shall govern the conduct of these proceedings as set forth above unless modified by the Commission.

By order of Chairman J. Terry Deason, as Prehearing Officer,
this 8TH day of MARCH, 1994.


J. TERRY DEASON, Chairman
and Prehearing Officer

(S E A L)

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NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.59(4), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

Any party adversely affected by this order, which is preliminary, procedural or intermediate in nature, may request: 1) reconsideration within 10 days pursuant to Rule 25-22.038(2), Florida Administrative Code, if issued by a Prehearing Officer; 2) reconsideration within 15 days pursuant to Rule 25-22.060, Florida Administrative Code, if issued by the Commission; or 3) judicial review by the Florida Supreme Court, in the case of an electric, gas or telephone utility, or the First District Court of Appeal, in the case of a water or wastewater utility. A motion for reconsideration shall be filed with the Director, Division of Records and Reporting, in the form prescribed by Rule 25-22.060, Florida Administrative Code. Judicial review of a preliminary, procedural or intermediate ruling or order is available if review of the final action will not provide an adequate remedy. Such review may be requested from the appropriate court, as described

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above, pursuant to Rule 9.100, Florida Rules of Appellate Procedure.

*** ELECTRIC UTILITIES ***
 FLORIDA POWER CORPORATION

	Residential	General Non-Demand	General 100% L.F.	General Demand	Curtable	Interruptible	Lighting	TOTAL
Demand Allocation %	63.319%	2.425%	0.091%	29.389%	0.844%	3.759%	0.163%	100.000%
Energy Allocation %	50.884%	2.782%	0.138%	38.285%	1.374%	5.878%	0.650%	100.000%
End of Period Trueup (Over)/Under Recovery Actual: Apr 93/Sep 93								Stipulated Issue \$1,852,952
Current Period Trueup Estimated: Oct 93/Mar 94 Demand (O)/U Recovery	(\$2,610,412)	(\$99,960)	(\$3,748)	(\$1,212,014)	(\$34,783)	(\$154,975)	(\$6,712)	(\$4,122,610)
Energy (O)/U Recovery	(\$295,306)	(\$16,147)	(\$799)	(\$222,185)	(\$7,972)	(\$34,113)	(\$3,824)	(\$580,345)
Total (O)/U Recovery	(\$2,905,718)	(\$116,113)	(\$4,547)	(\$1,434,199)	(\$42,754)	(\$189,088)	(\$10,537)	(\$4,702,955)
Future Incremental Costs: Projected: Apr 94/Mar 95 Demand Costs	\$59,029,072	\$2,260,520	\$84,760	\$27,407,190	\$786,541	\$3,504,433	\$151,788	\$93,224,203
Energy Costs	\$6,678,609	\$365,182	\$18,067	\$5,024,908	\$180,285	\$771,496	\$66,491	\$13,125,038
Total Projected Cost	\$65,707,681	\$2,625,702	\$102,827	\$32,432,098	\$966,825	\$4,275,929	\$238,278	\$106,349,341
Adjust: Collect/Refund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL to Recover Future Incremental Costs:	\$62,801,963	\$2,509,589	\$98,280	\$30,997,901	\$924,071	\$4,086,841	\$227,741	\$101,646,386
TOTAL Retail KWH (000) Future Incremental Revenues:	14,278,243	780,848	38,945	10,770,659	389,694	1,668,569	185,236	28,112,194
Costs/kWh (cents)								
Demand	0.3851373	0.2768933	0.2080151	0.2432087	0.1929098	0.2007384	0.0783191	
Energy	0.0447065	0.0446995	0.0443396	0.0445908	0.0442176	0.0441925	0.0446275	
Total	0.4398438	0.3213928	0.2523547	0.2877995	0.2371273	0.2449309	0.1229468	
Regulation Expansion Factor	1.00083	1.00083	1.00083	1.00083	1.00083	1.00083	1.00083	
Conservation Adjustment Factor (nearest .001 cent)	Stipulated Issue	Stipulated Issue	Stipulated Issue	Stipulated Issue	Stipulated Issue	Stipulated Issue	Stipulated Issue	Stipulated Issue
@ Secondary Voltage	0.440	0.322	0.253	0.288	0.237	0.245	0.123	
@ Primary Voltage	N.A.	0.319	N.A.	0.285	0.235	0.243	N.A.	
@ Transmission Voltage	N.A.	N.A.	N.A.	0.282	N.A.	0.240	N.A.	

Note: N/A - Not Applicable

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*** ELECTRIC UTILITIES ***

TAMPA ELECTRIC COMPANY

	Residential	General Service Non-Demand	General Service Demand	General Service Large Demand	Lighting	TOTAL
Demand Allocation %	58.910%	6.820%	24.190%	10.010%	0.070%	100.000%
Energy Allocation %	49.320%	6.920%	29.320%	13.460%	0.980%	100.000%
End of Period Trueup (Over)/Under Recovery Actual: Apr 93/Sep 93						Stipulated Issue \$442,612
Current Period Trueup Estimated: Oct 93/Mar 94						
Demand Costs	\$550,375	\$63,717	\$225,998	\$93,520	\$654	\$934,264
Energy Costs	\$178,571	\$25,055	\$106,158	\$48,734	\$3,548	\$362,066
Total Projected Cost	\$728,946	\$88,772	\$332,156	\$142,254	\$4,202	\$1,296,330
Future Incremental Costs: Projected: Apr 94/Mar 95						
Demand Costs	\$7,763,865	\$898,821	\$3,188,048	\$1,319,238	\$9,225	\$13,179,197
Energy Costs	\$2,434,643	\$341,600	\$1,447,359	\$664,442	\$48,377	\$4,936,422
Total Projected Cost	\$10,198,508	\$1,240,422	\$4,635,407	\$1,983,680	\$57,602	\$18,115,619
Adjust: Collect/Refund	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL to Recover Future Incremental Costs:	\$10,927,454	\$1,329,193	\$4,967,563	\$2,125,934	\$61,805	\$19,411,949
TOTAL Retail KWH (000) Future Incremental Revenues:	5,900,216	827,848	3,507,590	1,610,237	117,239	11,963,130
Costs/kWh (cents)						
Demand	0.1409142	0.1162899			0.0084267	
Energy	0.0442901	0.0442901			0.0442901	
Total	0.1852043	0.1605800	0.1416700	0.1325600	0.0527169	
Regulation Expansion Factor	1.00083	1.00083	1.00083	1.00083	1.00083	
Conservation Adjustment Factor (nearest .001 cent)	Stipulated Issue	Stipulated Issue	Stipulated Issue	Stipulated Issue	Stipulated Issue	
@ Secondary Voltage	0.185	0.161	0.142	0.133	0.053	
@ Primary Voltage	N.A.	N.A.	0.140	0.131	N.A.	

Note: N/A - Not Applicable

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*** ELECTRIC UTILITIES ***
 FLORIDA POWER & LIGHT COMPANY

	RG 1	OG 1	GO 1	OE 2	GO 1 CB 1	GO 2 CB 2	GO 3 CB 3	BBT 10	BBT 11	BBT 12	CLC D CLC O	CLC T	MET	OL 1 BL 1	BL 2	TOTAL
Demand Allocation %	86.80%	8.36%	21.00%	0.02%	8.18%	1.87%	0.95%	0.00%	0.001282	0.001275	0.0126177	0.0081618	0.0009618	0.0022156	0.0006431	100.00%
Energy Allocation %	51.741%	6.474%	23.868%	0.028%	10.118%	2.863%	1.364%	0.003%	0.0015230	0.00020006	0.018053	0.0120393	0.0010883	0.0052298	0.0009981	100.00%
End of Period Trump (Over)/Under Recovery Actual: Apr 93/Sep 93																Replaced Issue \$504,778
Current Period Trump Estimated: Oct 93/Mar 94																\$2,850,170
Future Incremental Costs Projected: Apr 94/Mar 95 Demand Costs	\$38,544,828	\$4,488,178	\$21,821,844	\$23,742	\$6,814,344	\$2,088,858	\$1,001,977	\$2,335	\$127,840	\$13,988	\$1,330,104	\$854,833	\$101,788	\$251,804	\$68,408	\$102,054,848
Energy Costs	\$29,902,325	\$3,741,801	\$13,831,998	\$18,418	\$8,847,189	\$1,332,324	\$788,360	\$1,514	\$88,070	\$11,808	\$1,043,325	\$747,792	\$61,859	\$319,529	\$57,883	\$57,792,311
Total Projected Cost	\$68,448,954	\$10,230,777	\$35,263,844	\$40,161	\$14,361,533	\$3,421,782	\$1,790,337	\$3,849	\$215,710	\$25,171	\$2,373,429	\$1,612,425	\$163,447	\$571,432	\$126,291	\$159,826,957
Adjust. Collect/Retund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL to Recover (including Revenue Tax Adjustment) Future Incremental Costs	\$68,448,954	\$10,230,777	\$35,263,844	\$40,161	\$14,361,533	\$3,421,782	\$1,790,337	\$3,849	\$215,710	\$25,171	\$2,373,429	\$1,612,425	\$163,447	\$571,432	\$126,291	\$159,826,958
TOTAL Reqd kWh (\$00) Future Incremental Revenue As Projected at Meter	36,818,025	4,806,945	16,785,798	20,811	7,267,764	1,900,208	1,008,274	1,884	112,852	14,408	1,291,314	958,387	77,384	389,434	71,024	71,896,074
Costs (\$/MWh \$00)	2.42843388	2.22072914	2.10081415	1.94852283	1.99250324	1.89548624	1.77568518	2.06481418	1.81817508	1.74737956	1.63799525	1.88588878	2.11188206	1.45245642	1.77528723	
Conservation Adjustment Factor (nearest .001 used)	0.243	0.222	0.210	0.195	0.199	0.190	0.178	0.208	0.192	0.175	0.184	0.189	0.211	0.145	0.178	

Note: N/A - Not Applicable

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*** ELECTRIC UTILITIES ***

	GULF POWER COMPANY			FLORIDA PUBLIC UTILITIES					
	Company's Position	Staff's Position	Stipulated Position	Marianna Division			Fernandina Beach Division		
				Company's Position	Staff's Position	Stipulated Position	Company's Position	Staff's Position	Stipulated Position
End of Period Trueup (Over)/Under Recovery Actual: Apr 93/Sep 93	(\$97,635)	(\$97,635)	(\$97,635)	(\$2,532)	(\$2,532)	(\$2,532)	(\$5,317)	(\$5,317)	(\$5,317)
Current Period True-up (Over)/Under Recovery Estimated: Oct 93/Mar 94	(\$136,693)	(\$136,693)	(\$136,693)	\$12,535	\$12,535	\$12,535	\$6,635	\$6,635	\$6,635
Future Incremental Costs: Projected: Apr 94/Mar 95	\$2,214,734	\$2,214,734	\$2,214,734	\$16,400	\$16,400	\$16,400	\$9,800	\$9,800	\$9,800
TOTAL to Recover Projected: Apr 94/Mar 95	\$2,078,041	\$2,078,041	\$2,078,041	\$28,935	\$28,935	\$28,935	\$16,435	\$16,435	\$16,435
Retail KWH (000) Projected: Apr 94/Mar 95	8,268,742	8,268,742	8,268,742	253,926	253,926	253,926	303,568	303,568	303,568
Cost/KWH (cents)	0.025131284	0.025131284	0.025131284	0.011395052	0.011395052	0.011395052	0.005413943	0.005413943	0.005413943
Revenue Tax Adjustment Factor	1.01609	1.01609	1.01609	1.0160900	1.0160900	1.0160900	1.0160900	1.0160900	1.0160900
Conservation Adjustment Factor nearest .001 cent	0.026	0.026	0.026	0.012	0.012	0.012	0.006	0.006	0.006

Note: N/A - Not Applicable

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*** NATURAL GAS UTILITIES ***

Issue	CHESAPEAKE UTILITIES CORPORATION					CITY GAS COMPANY				
	Company Position	Pub. Counsel Position	Difference Co. & PC	Staff Position	Difference	Company Position	Pub. Counsel Position	Difference Co. & PC	Staff Position	Difference
Prior Period ADJUSTED NET True-up - Oct'92/Sep'93 (Over)/Under Recovery	(\$7,876)	NA	\$0	(7,876)	\$0	320,216	NA	\$0	320,216	\$0
Current Period ACTUAL/EST True-Up - Oct'93/Sep'94 (Over)/Under Recovery	\$64,901	NA	\$0	64,901	(\$0)	1,617,938	NA	\$0	1,617,938	(\$0)
Future Period Projections Estimated Costs Oct'94/Mar'95	\$76,125	NA	\$0	76,125	\$0	1,183,293	NA	\$0	1,183,293	\$0
(Over)/Under Recovery Estimated - Oct'93/Sep'94	\$64,901	NA	\$0	\$64,901	(\$0)	\$1,617,938	NA	\$0	\$1,617,938	(\$0)
TOTAL to Recover During - Apr'94/Mar'95	\$141,026	NA	\$0	\$141,026	(\$0)	\$2,801,231	NA	\$0	\$2,801,231	(\$0)

Issue	PEOPLES GAS SYSTEM, INC.					ST JOE NATURAL GAS COMPANY				
	Company Position	Pub. Counsel Position	Difference Co. & PC	Staff Position	Difference	Company Position	Pub. Counsel Position	Difference Co. & PC	Staff Position	Difference
Prior Period ADJUSTED NET True-up - Oct'92/Sep'93 (Over)/Under Recovery	(\$15,238)	NA	\$0	(15,238)	\$0	\$3,012	NA	\$0	3,012	\$0
Current Period ACTUAL/EST True-Up - Oct'93/Sep'94 (Over)/Under Recovery	\$2,818,208	NA	\$0	2,818,208	(\$0)	(\$2,068)	NA	\$0	(2,068)	\$0
Future Period Projections Estimated Costs Oct'94/Mar'95	\$3,468,811	NA	\$0	3,468,811	\$0	16,375	NA	\$0	16,375	\$0
(Over)/Under Recovery Estimated - Oct'93/Sep'94	\$2,818,208	NA	\$0	\$2,818,208	(\$0)	(\$2,068)	NA	\$0	(\$2,068)	\$0
TOTAL to Recover During - Apr'94/Mar'95	\$6,286,819	NA	\$0	\$6,286,819	(\$0)	\$14,307	NA	\$0	\$14,307	\$0

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*** NATURAL GAS UTILITIES ***

Issue	WEST FLORIDA NATURAL GAS				
	Company Position	Pub. Counsel Position	Difference Co. & PC	Staff Position	Difference
Prior Period ADJUSTED NET True-up - Oct'92/Sep'93 (Over)/Under Recovery	(\$203,609)	NA	\$0	(203,609)	\$0
Current Period ACTUAL/EST True-Up - Oct'93/Sep'94 (Over)/Under Recovery	\$314,362	NA	\$0	314,362	\$0
Future Period Projections Estimated Costs Oct'94/Mar'95	\$391,315	NA	\$0	391,315	\$0
(Over)/Under Recovery Estimated - Oct'93/Sep'94	\$314,362	NA	\$0	\$314,362	\$0
TOTAL to Recover During - Apr'94/Mar'95	\$705,677	NA	\$0	\$705,677	\$0

Conservation Cost Recovery
 Calculation Worksheet
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*** NATURAL GAS UTILITIES ***
 ESTIMATED ECCR CHARGES BY RATE CLASSIFICATION BASED ON TOTAL CONTRIBUTION
 FOR THE PERIOD - APRIL 1994, / MARCH, 1995

CHESAPEAKE UTILITIES CORPORATION

STAFF

(1) RATE CLASS	(2) BILLS	(3) THERM SALES	(4) TOTAL CUSTOMER CHARGE	(5) NON-GAS ENERGY CHARGE	(6) TOTAL (4+5)	(7) TOTAL ESTIMATED ECCR	(8) % SURCHARGE PER THERM	(9) DOLLARS	(10) REVENUE TAX	(11) ADJUSTMENT FACTOR
GS - RESIDENTIAL	85,810	1,945,480	557,765	839,008	1,396,773	46,002	3.29%	0.02365	1.01911	0.02410
GS - COMMERCIAL	9,117	3,629,136	136,755	747,907	884,662	29,136	3.29%	0.00781	1.01911	0.00775
GS - COMMERCIAL - LV	266	1,401,804	5,320	188,753	194,073	6,392	3.29%	0.00456	1.01911	0.00465
GS - INDUSTRIAL	471	10,000,968	18,840	734,871	753,711	24,823	3.29%	0.00248	1.01911	0.00253
FIRM TRANSPORTATION	0	14,327,471	0	1,052,783	1,052,783	34,673	3.29%	0.00242	1.01911	0.00247
TOTAL	95,664	31,504,859	718,660	3,563,322	4,282,002	141,026	3.29%	0.00448	1.01911	0.00458

CITY GAS COMPANY

STAFF

(1) RATE CLASS	(2) BILLS	(3) THERM SALES	(4) TOTAL CUSTOMER CHARGE	(5) NON-GAS ENERGY CHARGE	(6) TOTAL (4+5)	(7) TOTAL ESTIMATED ECCR	(8) % SURCHARGE PER THERM	(9) DOLLARS	(10) REVENUE TAX	(11) ADJUSTMENT FACTOR
RS - RESIDENTIAL	1,079,269	21,643,548	6,460,134	7,465,328	13,925,462	1,679,890	12.06%	0.07782	1.00378	0.07791
CS - COMMERCIAL	57,242	49,051,088	686,904	8,808,466	9,295,370	1,121,341	12.06%	0.02288	1.00378	0.02295
INTERRUPTIBLE	0	0	0	0	0	0	0.00%	0.00000	1.00378	0.00000
TOTAL	1,136,511	70,694,636	7,147,038	16,073,794	23,220,632	2,801,231	12.06%	0.10048	1.00378	0.10065

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*** NATURAL GAS UTILITIES ***
 ESTIMATED ECCR CHARGES BY RATE CLASSIFICATION BASED ON TOTAL CONTRIBUTION
 FOR THE PERIOD - APRIL 1994, / MARCH, 1995

PEOPLES GAS SYSTEM, INC.

STAFF

(1) RATE CLASS	(2) BILLS	(3) THERM SALES	(4) TOTAL CUSTOMER CHARGE	(5) NON-GAS ENERGY CHARGE	(6) TOTAL (4+5)	(7) TOTAL ESTIMATED ECCR	(8) %	(9) DOLLARS SURCHARGE PER THERM	(10) REVENUE TAX	(11) ADJUSTMENT FACTOR
RESIDENTIAL	2,070,783	42,207,234	14,495,481	17,354,348	31,849,829	2,277,099	7.15%	0.05395	1.00376	0.05415
COMMERCIAL - STREET LT	242	124,543	0	11,766	11,766	841	7.15%	0.00675	1.00376	0.00678
SMALL COMMERCIAL	61,694	2,752,877	925,410	926,766	1,854,176	132,584	7.15%	0.04815	1.00376	0.04834
COMMERCIAL	173,356	90,346,673	2,947,052	22,021,098	24,968,150	1,785,095	7.15%	0.01976	1.00376	0.01963
COMMERCIAL - LG VOL 1	20,367	109,767,467	509,175	23,995,168	24,504,343	1,751,935	7.15%	0.01598	1.00376	0.01602
COMMERCIAL - LG VOL 2	549	29,222,402	24,705	4,720,879	4,745,584	339,285	7.15%	0.01161	1.00376	0.01165
INTERRUPTIBLE	0	0	0	0	0	0	7.15%	0.00000	1.00376	0.00000
TOTAL	2,328,981	274,421,196	18,901,823	69,032,025	87,933,848	6,266,819	7.15%	0.02291	1.00376	0.02300

ST JOE NATURAL GAS COMPANY

STAFF

(1) RATE CLASS	(2) BILLS	(3) THERM SALES	(4) TOTAL CUSTOMER CHARGE	(5) NON-GAS ENERGY CHARGE	(6) TOTAL (4+5)	(7) TOTAL ESTIMATED ECCR	(8) %	(9) DOLLARS SURCHARGE PER THERM	(10) REVENUE TAX	(11) ADJUSTMENT FACTOR
RESIDENTIAL	16,230	773,108	48,689	15,230	63,919	10,665	16.69%	0.01379	1.02960	0.01420
COMMERCIAL	1,074	54,351	5,368	1,283	6,651	1,110	16.69%	0.02042	1.02960	0.02102
COMMERCIAL - LG VOL	298	205,289	5,960	9,217	15,177	2,532	16.69%	0.01234	1.02960	0.01270
INTERRUPTIBLE	0	0	0	0	0	0	16.69%	0.00000	1.02960	0.00000
INTERRUPTIBLE - LG VOL	0	0	0	0	0	0	16.69%	0.00000	1.02960	0.00000
TOTAL	17,602	1,032,748	60,017	25,730	85,747	14,307	16.69%	0.01385	1.02828	0.01425

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*** NATURAL GAS UTILITIES ***
 ESTIMATED ECCR CHARGES BY RATE CLASSIFICATION BASED ON TOTAL CONTRIBUTION
 FOR THE PERIOD - APRIL 1994, / MARCH, 1995

WEST FLORIDA NATURAL GAS

STAFF

(1) RATE CLASS	(2) BILLS	(3) THERM SALES	(4) TOTAL CUSTOMER CHARGE	(5) NON-GAS ENERGY CHARGE	(6) TOTAL (4+5)	(7) TOTAL ESTIMATED ECCR	(8) % SURCHARGE	(9) DOLLARS PER THERM	(10) REVENUE TAX	(11) ADJUSTMENT FACTOR
RESIDENTIAL	302,298	8,950,657	2,116,086	2,911,266	5,027,352	446,931	8.89%	0.04993	1.00376	0.05012
COMMERCIAL	25,035	10,167,695	250,350	1,666,541	1,916,891	170,569	8.89%	0.01674	1.00376	0.01681
COMMERCIAL LARGE VOL	108	3,620,035	5,400	501,013	506,413	45,020	8.89%	0.01244	1.00376	0.01248
INDUSTRIAL	36	1,267,000	3,600	61,792	65,392	5,813	8.89%	0.00278	1.00376	0.00279
FIRM TRANSPORTATION	36	7,728,600	3,600	376,924	380,524	33,829	8.89%	0.00278	1.00376	0.00279
SPECIAL CONTRACT	12	6,511,200	39,312	0	39,312	3,495	8.89%	0.00278	1.00376	0.00279
TOTAL	327,525	30,265,387	2,418,348	5,519,536	7,937,884	705,677		0.01844	1.00376	0.01851