

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Conservation Cost) DOCKET NO. 950002-EG
Recovery Clause) ORDER NO. PSC-95-0308-PHO-EG
_____) ISSUED: 03/06/95

Pursuant to Notice, a Prehearing Conference was held on February 20, 1995, in Tallahassee, Florida, before Commissioner J. Terry Deason, as Prehearing Officer.

APPEARANCES:

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On behalf of City Gas Company of Florida.

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On behalf of Chesapeake Utilities Corporation.

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

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On behalf of Florida Public Utilities Company.

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On behalf of Tampa Electric Company.

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1876, Tallahassee, FL 32302-1876
On behalf of West Florida Natural Gas Company.

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On behalf of the Florida Industrial Power Users Group.

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Commission, 101 E. Gaines Street, Tallahassee, Florida
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On behalf of the Commission Staff.

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Commission, 101 E. Gaines Street, Tallahassee, Florida
32399-0862
On behalf of the Commissioners.

PREHEARING ORDER

I. CASE BACKGROUND

As part of the Commission's continuing fuel and energy conservation cost, purchased gas cost, and environmental cost recovery proceedings, a hearing is set for March 8 - 9, 1995, in this docket and in Docket Nos. 950001-EI, 950003-GU and 950007-EI. The hearing will address the issues set out in the body of this prehearing order.

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 366.093, 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.

Post-hearing procedures

Rule 25-22.056(3), Florida Administrative Code, requires each party to file a post-hearing statement of issues and positions. A summary of each position of no more than 50 words, set off with asterisks, shall be included in that statement. If a party's position has not changed since the issuance of the prehearing order, the post-hearing statement may simply restate the prehearing position; however, if the prehearing position is longer than 50 words, it must be reduced to no more than 50 words. The rule also provides that if a party fails to file a post-hearing statement in conformance with the rule, that party shall have waived all issues and may be dismissed from the proceeding.

A party's proposed findings of fact and conclusions of law, if any, statement of issues and positions, and brief, shall together total no more than 60 pages, and shall be filed at the same time. The prehearing officer may modify the page limit for good cause shown. Please see Rule 25-22.056, Florida Administrative Code, for other requirements pertaining to post-hearing filings.

III. PREFILED TESTIMONY AND EXHIBITS; WITNESSES

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.

The Commission frequently administers the testimonial oath to more than one witness at a time. Therefore, when a witness takes the stand to testify, the attorney calling the witness is directed to ask the witness to affirm whether he or she has been sworn.

IV. ORDER OF WITNESSES

The witness schedule is set forth below in order of appearance by the witness' name, subject matter, and the issues that will be covered by that witness' testimony.

Witnesses whose names are preceded by an asterisk (*) have been excused. The parties have stipulated that the testimony and exhibits of those witnesses will be inserted into the record as though read and cross-examination will be waived.

<u>Witness</u>	<u>Appearing For</u>	<u>Issues #</u>
<u>Direct</u>		
* W. M. Nettles	Chesapeake	1, 2, 3
* Jeffrey M. Householder	City Gas	1, 2, 3
* P. D. Cleveland	FPC	1, 2, 3
* M.I. Arias	FPL	1-5, and 8
* M.A. Peacock	FPUC	1 - 4

<u>Witness</u>	<u>Appearing For</u>	<u>Issues #</u>
* Margaret D. Neyman	Gulf	1, 2, 3, 4, 5, 10, & 11
V.I. Krutsinger	Peoples	All issues
* Howard T. Bryant	TECO	1, 2
* Arnold	WFNG	1 & 2
* Sott	WFNG	2, 3, & 4
* Goodwin	WFNG	2

V. BASIC POSITIONS

CUC: The Commission should approve CUC's final adjusted net true-up amount of \$24,948 (underrecovery) for the period October 1, 1993 through September 30, 1994; the estimated true-up amount for the twelve months ending March 31, 1996; and the projected conservation program expenses for the period April 1, 1995 through March 31, 1996.

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, 1995 and March 31, 1996:

<u>Rate Class</u>	<u>ECCR Factor cents per therm</u>
GS Residential	5.289
GS Commercial	1.702
GS Commercial Large Volume	1.030
GS Industrial	0.560
Firm Transportation	0.549

CITY GAS: 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 1995 through March 1996 is .07563 cents per therm for the residential rate class and .01919 cents per therm for the commercial rate class.

FPC: None necessary.

FPL: FPL's proposed Conservation Cost Recovery Factors for the April 1995 through March 1996 recovery period and true-up amounts for prior periods should be approved.

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: It is the basic position of Gulf Power Company that the proposed ECCR factor presents the best estimate of Gulf's Conservation expense for the period April 1995 through March 1996, including the true-up calculations and other adjustments allowed by the Commission.

PEOPLES: The Commission should approve Peoples' final end-of-period true-up amount of \$321,678 for the period October 1, 1993, through September 30, 1994, and the projected conservation program expenses for the full annual period ending March 31, 1995.

The Commission should approve the following ECCR factors for the following rate classes to be applied to bills rendered for meter readings taken between April 1, 1995 and March 31, 1996.

Residential	5.800 cents per therm
Comm'l Street Lighting	0.710 cents per therm
Small Commercial	5.325 cents per therm
Comm'l	2.072 cents per therm
Comm'l Large Volume 1	1.678 cents per therm
Comm'l Large Volume 2	1.221 cents per therm
Natural Gas Vehicle Svc.	0.526 cents per therm

The Commission should approve Peoples' recovery of the full amount (\$6,852.50) of advertising expenses charged to ECCR for the current period.

ST. JOE: The Commission should approve the final adjusted net true-up amount for the twelve month period ending September 30, 1995, including interest, the projected conservation program expenses for the six month period ending March 31, 1996, and the Conservation Cost Recovery

Factors to be applied to customer bills rendered for the twelve month period ending March 31, 1996, as filed by SJNG.

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, 1995 through March 31, 1996 is 0.007 cents per KWH for Interruptible, 0.154 cents per KWH for Residential, 0.146 cents per KWH for General Service Non-Demand, 0.119 cents per KWH for General Service Demand - Secondary, 0.118 cents per KWH for General Service Demand - Primary, 0.112 cents per KWH for General Service Large Demand - Secondary, 0.111 cents per KWH for General Lighting Service Large Demand - Primary, and 0.058 cents per KWH for Lighting.

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.

FIPUG: No position.

OPC: No position.

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

Generic Conservation Cost Recovery Issues

PARTIALLY STIPULATED

ISSUE 1: What is the actual end-of-the-period true-up amount for the period October 1, 1993 through September 30, 1994?

<u>Electric:</u>	FPC:	\$(9,528,276)	Overrecovery
	FPL:	\$(3,509,472)	Overrecovery
	GPC:	\$(98,385)	Overrecovery
	TECO:	\$(466,563)	Overrecovery
	FPUC:		
		(Mari.) \$(3,528)	Overrecovery
	(Fern.) \$(3,385)	Overrecovery	

<u>Gas:</u>	CUC:	\$ 24,948	Underrecovery
	CGC:	\$ 973,611	Underrecovery
	SJNG:	\$(5,186)	Overrecovery
	WFNG:	\$(182,780)	Overrecovery

EXCEPTION:

PEOPLES: Over-recovery of \$321,678. (Krutsinger)

FIPUG: No position.

OPC: No position.

STAFF: PGS: \$(370,379) Overrecovery

PARTIALLY STIPULATED

ISSUE 2: What is the appropriate conservation cost recovery factors for the period April 1995 through March 1996?

POSITION: Electric

<u>FPC:</u>	<u>Rate Class</u>	<u>ECCR Factor</u>
	Residential	.335 cents/kWh
	General Svc. Non-Demand	.276 cents/kWh
	@ Primary Voltage	.273 cents/kWh

@ Transmission Voltage	.270 cents/kWh
General Svc. 100% Load Factor	.203 cents/kWh
General Svc. Demand	.238 cents/kWh
@ Primary Voltage	.236 cents/kWh
@ Transmission Voltage	.233 cents/kWh
Curtaillable	.207 cents/kWh
@ Primary Voltage	.205 cents/kWh
@ Transmission Voltage	.203 cents/kWh
Interruptible	.208 cents/kWh
@ Primary Voltage	.206 cents/kWh
@ Transmission Voltage	.204 cents/kWh
Lighting	.104 cents/kWh

FPL:	<u>Rate Class</u>	<u>ECCR Factor</u>
	Residential	.251 cents/kWh
	General Svc.	.233 cents/kWh
	General Svc. Demand	.215 cents/kWh
	Sports Service 2	.177 cents/kWh
	General Svc. Large 1/Curtaillable 1	.208 cents/kWh
	General Svc. Large 2/Curtaillable 2	.200 cents/kWh
	General Svc. Large 3/Curtaillable 3	.188 cents/kWh
	Interruptible Standby 1D	.229 cents/kWh
	Standby Supplemental 1T	.181 cents/kWh
	Standby Supplemental 1D	.170 cents/kWh
	Commercial Load Control D & G	.192 cents/kWh
	Commercial Load Control T	.182 cents/kWh
	Metropolitan Transit	.217 cents/kWh
	Outdoor/Street Lighting 1	.131 cents/kWh
	Street Lighting 2	.191 cents/kWh
GPC:		.026 cents/kWh
TECO:	Residential	.154 cents/kWh
	General Svc. Non-Demand	.146 cents/kWh
	General Svc. Demand	.119 cents/kWh
	@ Primary Voltage	.118 cents/kWh
	General Svc. Large Demand	.112 cents/kWh
	@ Primary Voltage	.111 cents/kWh
	Lighting	.058 cents/kWh
	Interruptible	.007 cents/kWh
FPUC:	(Marianna)	.018 cents/kWh
FPUC:	(Fernandina Beach)	.012 cents/kWh

Gas:

CUC:	<u>Rate Class</u>	<u>ECCR Factor</u>
	GS - Residential	5.289 cents/therm
	GS - Commercial	1.702 cents/therm
	GS - Commercial-Large Volume	1.030 cents/therm
	GS - Industrial	.560 cents/therm
	Firm Transportation	.549 cents/therm
CGC:	<u>Rate Class</u>	<u>ECCR Factor</u>
	RS - Residential	7.563 cents/therm
	CS - Commercial	1.919 cents/therm
SJNG:	<u>Rate Class</u>	<u>ECCR Factor</u>
	Residential	3.445 cents/therm
	Commercial	4.794 cents/therm
	Commercial - Large Volume	3.213 cents/therm
WFNG:	<u>Rate Class</u>	<u>ECCR Factor</u>
	Residential	4.453 cents/therm
	Commercial	1.514 cents/therm
	Commercial - Large Volume	1.129 cents/therm
	Industrial	.218 cents/therm
	Firm Transportation	.218 cents/therm
	Special Contract	.218 cents/therm

EXCEPTION:

<u>PEOPLES:</u>	<u>Rate Class</u>	<u>ECCR Factor</u>
	Residential	5.800 cents per therm
	Comm'l Street Lighting	0.710 cents per therm
	Small Commercial	5.325 cents per therm
	Commercial	2.072 cents per therm
	Comm'l Large Volume 1	1.678 cents per therm
	Comm'l Large Volume 2	1.221 cents per therm
	Natural Gas Vehicle Svc. (Krutsinger)	0.526 cents per therm

FIPUG: No position.

OPC: No position.

STAFF: PGS:

<u>Rate Class</u>	<u>ECCR Factor</u>
Residential	5.753 cents/therm
Commercial	
Street Lighting	.705 cents/therm
Commercial - Small Volume	5.282 cents/therm
Commercial	2.056 cents/therm
Commercial	
Large Volume 1	1.664 cents/therm
Commercial	
Large Volume 2	1.211 cents/therm
Natural Gas Vehicle Svc.	.522 cents/therm

STIPULATED

ISSUE 3: Are all the utilities participating in the conservation cost recovery clause entitled to recover their advertising expenses incurred during the period October 1993 through September 1994?

POSITION: Company specific advertising issues are not encompassed in this issue. (Issues 8 and 11)

Yes. Each utility that is providing fuel comparisons in its advertisements relies on different input data to arrive at the advertised savings. Therm usage levels, Kwh consumption, efficiency levels, and unit costs, all vary from one utility to another. While the input data used varied, and in some cases considerably, each utility has publications and calculations which support the claims made in their advertisements. The Commission does not have a rule setting standards to be used when comparing the economics of one fuel application to another. Consequently, there is no basis to disallow advertising expenses for any of the utilities participating in the ECCR clause.

ISSUE 4: Should the electric utilities be permitted to recover the cost of their participation in the conservation Goals Dockets through conservation cost recovery?

CUC: No position.

CITY GAS: No position.

- FPC:** Yes. The cost of participation in the Goals Docket is a legitimate conservation administrative expense which will benefit customers participating in the Company's conservation programs.
- FPL:** Yes. The cost for the Goals docket should be borne by the customers who will benefit from the docket. Given that the Commission developed goals based on the potential cost-effective under the RIM and Participants tests, all customers will benefit and should pay the associated costs. (Arias)
- FPUC:** No position.
- GULF:** No position.
- PEOPLES:** No position at this time. Reserve right to offer closing argument.
- ST. JOE:** No position stated.
- TECO:** Yes. The cost of participation in the goals docket is a legitimate conservation administrative expense which will benefit customers participating in Tampa Electric's conservation programs. (Bryant)
- WFNG:** No position.
- FIPUG:** No position.
- OPC:** Agree with staff position.
- STAFF:** No. The Generic Conservation Goals docket was a rule-established process for dealing with regulatory activities that will be repeated in future years. It is not relevant whether the docket is related to conservation or any other regulatory matter before the Commission. These are Commission activities for which the utilities are allowed a certain amount in base rates. Section 366.82(5), Florida Statutes, does not provide for a pass-through for these types of expenses. The statute specifically provides for recovery of the costs of audits, conservation programs, and implementation of a utility's conservation plan. This incentive was designed to encourage utilities to implement specific conservation programs, not for the purpose of participating in litigation to establish conservation goals.

Presently, Rule 25-17.015(1), Florida Administrative Code, provides that a utility may seek to recover its costs for energy conservation programs by first filing a petition setting forth estimates of those reasonable and prudent unreimbursed costs projected to be incurred, by specific program, less any estimated revenues. The rule goes on to set forth the manner in which clearing accounts and subaccounts for each conservation program are to be established and requires a petition for recovery to show the charges to the Clearing Account.

The statute does not intend for participation in docketed matters to be recovered through ECCR. Even if it did, at minimum, Rule 25-17.015(1) would require the utilities to file a petition specifically requesting recovery of the expenses. In the present docket, the utilities failed to petition the Commission to pass their specific costs attributable to the numeric goals dockets through ECCR; nor was the Commission ever given an estimate of the projected costs involved. The best efforts of field auditors to obtain, verify and disclose expenditures associated with the numeric goals dockets produced spotty results. Costs for the Goals docket, such as cost of SRC studies, mailing, and payroll expense, were buried in the common costs for maintaining conservation programs. Attorney fees related to the Conservation Goals docket clearly are not an appropriate charge to these accounts; but, these may be subject to being recovered if pass-through of Conservation Goals docket expenses is allowed through ECCR.

The amount of expenses attributable to the Conservation Goal docket was supplied by the utilities. In the future the amounts charged could be significantly higher due to the ongoing nature of the docket and the fact that current charges shown were through September, 1994 only.

<u>Utilities:</u>	<u>Conservation Goal Docket Expenses</u>
FPC:	\$133,118
FPL:	\$285,054
TECO:	\$ 79,355

Company-Specific Conservation Cost Recovery Issues

STIPULATED

ISSUE 5: [FPC] Is Florida Power Corporation's calculation of 1.00035 for a revenue tax expansion correct?

POSITION: Yes. The Statutory Regulatory Assessment Fee for FPC is still 0.00083. However, since only 42.32% of FPC's program costs are subject to Regulatory Assessment Fee, the Adjusted Regulatory Assessment Fee works out mathematically to be 0.00035. Over 57% of FPC's program costs consist of program credit to the customers bills. FPC applies an expansion factor of 1.00035 which produces the same result were FPC to take the total program costs, subtract the program credits, and then apply the 1.00083 factor. If the percentage of program credits to total program costs were to change, the adjusted expansion factor would also change.

STIPULATED

ISSUE 6: [FPL] Should Florida Power & Light Company be allowed to recover approximately \$320,000 through Conservation Research and Development (CRD) Program for preliminary research of real time pricing?

POSITION: The approximately \$310,000 of expenses associated with FPL's Commercial/Industrial Real Time Pricing Research Project which FPL charged to its Conservation Research & Development (CRD) Program will not be recovered in the current ECCR factor. These costs will be considered as unrecovered program costs incurred for the research project, which, pursuant to Order No. PC-94-1232-FF-EG, FPL may seek to recover when and if it seeks Commission approval of a Commercial/Industrial Real Time Pricing conservation program.

STIPULATED

ISSUE 7: [GPC] Should Gulf Power Company be required to institute rigorous supervisory review of time planners for accuracy and conduct formal audits on a random basis?

POSITION: Yes. Previously Gulf Power Company had established a Marketing procedure that directed the review of conservation payroll and vehicle field expenses. Pursuant to the FPSC audit, this procedure has now been revised to ensure a more rigorous supervisory review.

Gulf believes it now has an effective tool in place; however, the new procedure is subject to FPSC audit review.

STIPULATED

ISSUE 8 (GPC) Is it appropriate for Gulf Power Company to recover \$7,821.16 in conservation costs for billboards which specifically advertise by name commercial customers who have good cents buildings?

POSITION: Yes. Gulf agrees that prospectively only that portion of the site sign (commercial billboard) which advertises the "good cents" program shall be recoverable. Space on the site sign dedicated to advertising the name of a commercial entity or customer shall not be recovered. The amount recoverable will be computed proportional to the amount of signage used to promote the "good cents" program.

STIPULATED

ISSUE 9: [TECO] Is Tampa Electric Company's proposed methodology for disbursement of its \$880,208 refund from the Department of Revenue for overcollection of gross receipts taxes on load management credits reasonable?

POSITION: Yes. TECO's proposed methodology to reduce projected load management expenses for April 1995 by the refund plus accrued interest through March, appears to be appropriate because TECO estimates it will cost \$81,000 for a one-time bill credit or \$400,000 to produce a refund check to load management customers.

STIPULATED

ISSUE 10: [TECO] Should Tampa Electric Company be required to make an \$3, 518 adjustment to depreciation expense and return on investments?

POSITION: Yes. This amount represents the remaining difference between TECO's and audit staff's calculation of depreciation & return for the True-up Period. The necessary adjustment transactions should be made in the current month ledger.

STIPULATED

ISSUE 11: [FPUC] Is it appropriate for Florida Public Utilities--Marianna Division to recover \$855 through ECCR for conservation advertisements with public service announcements attached?

POSITION: Yes. Rule 25-17.015(5), F.A.C. states that to recover advertising expenses through Energy Conservation Cost Recovery, the expense must be directly related to an approved conservation program and shall not be company image enhancing. An adjustment of \$458 has been made based on the amount of space devoted to public service announcements in each advertisement. The balance of \$397 is associated with conservation and is recoverable.

STIPULATED

ISSUE 12: [PGS] Should PGS be permitted to deduct allowable incentive payments from its General Service Agreements in lieu of providing a check to the participant?

POSITION: Peoples has agreed to modify its incentive payment procedures so that, effective July 1, 1995, allowable incentives will no longer be deducted from amounts due from builders on General Service Agreements.

ISSUE 13: [PGS] Should PGS's incentive expense be reduced \$47,490 to remove allowance payments provided to builders who installed either water heating or home heating prior to May 1994 when the Commission approved PGS's program modification to permit allowance payments for a single appliance?

CITY GAS: No position.

FPC: No position.

FPL: No position stated.

FPUC: No position.

GULF: No position.

PEOPLES: No. Peoples' incentive expense should not be reduced. These incentives were paid to builders while Peoples sought and obtained the Commission's approval (by Order No. PC-94-0567-FF-EG, issued May 12, 1994) of a modification to its approved energy conservation program to expressly permit such incentive payments for installations that included either gas space heating or

gas water heating, but not both. As confirmed by the Commission's approval of this program modification, these incentives are cost-effective and consistent with the purposes of Peoples' Commission-approved energy conservation program. (Krutsinger)

ST JOE: No position stated.

TECO: No position stated.

WFNG: No position.

FIPUG: No position.

OPC: No position.

STAFF: Yes. Peoples incentive expenses should be reduced by \$47,490. Chapter 366.82(3) requires prior approval by the Commission before a utility may modify or discontinue a plan which was previously approved. Commission approval of a plan modification does not bestow upon the utility the right to reimbursement of incentives paid by the utility prior to the Commission granting said approval. Actually, the utility should not have been paying any program incentive without prior approval. Such behavior on the part of the utility may warrant show cause proceedings and possible penalties.

VII. EXHIBIT LIST

Those witnesses whose names are preceded with an asterisk (*) have been excused. The parties have stipulated that the testimony and exhibits of those witnesses will be inserted into the record as though read and cross-examination will be waived.

<u>Witness</u>	<u>Proffered By</u>	<u>I.D. No.</u>	<u>Description</u>
* Nettles	Chesapeake	(WMN - 1)	True-up Variance A n a l y s i s (Schedules CT1 through CT6)

<u>Witness</u>	<u>Proffered By</u>	<u>I.D. No.</u>	<u>Description</u>
* Nettles	Chesapeake	<u>(WMN - 2)</u>	Projections Recovery Clause Calculation Estimated ECCR charges by rate classification; (R e v i s e d Schedule C1; Schedule C2; R e v i s e d Schedule C3; Schedule C4)
* Householder	City Gas	<u>(JMH - 1)</u>	Schedules C-1 through C-3, C-5
* Cleveland	FPC	<u>(PDC - 1)</u>	Summary of Estimated Cost Recovery Clause Calculations
* Arias	FPL	<u>(MIA - 1)</u>	Schedules CT-1 through CT-6
* Arias	FPL	<u>(MIA - 2)</u>	Schedules C-1 through C-5
* Peacock	FPUC	<u>(MAP - 2)</u>	Schedule C-5 (Marianna and Fernandina B e a c h Divisions)
* Peacock	FPUC	<u>(MAP - 3)</u>	Schedules C-1 through C-4 (Marianna and Fernandina B e a c h Divisions)
* Neyman	Gulf	<u>(MDN - 1)</u>	Schedules CT-1 through CT-6
* Neyman	Gulf	<u>(MDN - 2)</u>	Schedules C-1 through C-5

<u>Witness</u>	<u>Proffered By</u>	<u>I.D. No.</u>	<u>Description</u>
Krutsinger	Peoples	<u>(VIK-1)</u>	Conservation Cost Recovery True-up Data
Krutsinger	Peoples	<u>(VIK-2)</u>	ECCR Program and Cost Data & ECCR Factor Calculations
*	St. Joe	<u> </u>	Schedules C-1 through C3
* Bryant	TECO	<u>(HTB - 1)</u>	Schedules supporting cost recovery factor, actual April through September 1994
* Bryant	TECO	<u>(HTB - 2)</u>	Schedules supporting conservation costs projected for the period April 1, 1995 through March 31, 1996
* Arnold	WFNG	<u>(CA - 1)</u>	Schedules CT-1 and CT-6
* Arnold	WFNG	<u>(CA - 2)</u>	Schedules C-1, C-2, C-3 and C-5

Parties and Staff reserve the right to identify additional exhibits for the purpose of cross-examination.

VIII. PROPOSED STIPULATIONS

Parties have stipulated to certain issues, outlined above.

IX. PENDING MOTIONS

None.


X. RULINGS

Since Issue 4 (renumbered from Issue 5) was raised subsequent to the filing of testimony by the parties, the parties shall have the option of filing additional testimony relative to Issue 4 by Tuesday, February 28, 1995. In lieu of filed testimony, the parties may make an Oral Closing Argument, limited to five minutes, addressing Issue 4 at the Hearing.

It is therefore,

ORDERED by Commissioner 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 Commissioner J. Terry Deason, as Prehearing Officer, this 6th day of March, 1995.



J. Terry Deason, Commissioner and
Prehearing Officer

(S E A L)

SLE

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.

ORDER NO. PSC-95-0308-PHO-EG
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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 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 %	61.037%	3.558%	0.095%	30.057%	0.496%	4.599%	0.157%	100.000%
Energy Allocation %	50.558%	3.714%	0.145%	37.411%	0.734%	6.780%	0.657%	100.000%
End of Period Trueup (Over)/Under Recovery Actual: Oct 93/Sep 94								Stipulated Position (\$9,528,276)
Current Period Trueup Estimated: Oct 94/Mar 95 Demand (O)/U Recovery	(\$1,182,939)	(\$68,959)	(\$1,838)	(\$582,535)	(\$9,614)	(\$89,138)	(\$3,047)	(\$1,938,069)
Energy (O)/U Recovery	(\$193,622)	(\$14,225)	(\$556)	(\$143,274)	(\$2,812)	(\$25,965)	(\$2,518)	(\$382,972)
Total (O)/U Recovery	(\$1,376,562)	(\$83,184)	(\$2,394)	(\$725,809)	(\$12,427)	(\$115,102)	(\$5,565)	(\$2,321,041)
Future Incremental Costs: Projected: Apr 95/Mar 96 Demand Costs	\$43,453,111	\$2,533,070	\$67,505	\$21,398,355	\$353,171	\$3,274,305	\$111,909	\$71,191,426
Energy Costs	\$7,114,307	\$522,669	\$20,426	\$5,264,339	\$103,332	\$954,021	\$92,518	\$14,071,614
Total Projected Cost	\$50,567,419	\$3,055,739	\$87,931	\$26,662,694	\$456,503	\$4,228,327	\$204,428	\$65,263,040
Adjust: Collect/Refund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL to Recover Future Incremental Costs:	\$49,190,857	\$2,972,556	\$85,537	\$25,936,885	\$444,077	\$4,113,224	\$198,863	\$82,941,999
TOTAL Retail KWH (000) Future Incremental Revenues:	14,683,832	1,079,059	42,118	10,881,946	215,049	1,982,410	191,251	29,075,665
Costs/kWh (cents) Demand	0.2878688	0.2283574	0.1559116	0.1912877	0.1597573	0.1606715	0.0569214	
Energy	0.0471313	0.0471192	0.0471775	0.0470602	0.0467428	0.0468146	0.0470568	
Total	0.3350001	0.2754766	0.2030891	0.2383479	0.2065002	0.2074861	0.1039802	
Regulation Expansion Factor	1.00035	1.00035	1.00035	1.00035	1.00035	1.00035	1.00035	
Conservation Adjustment Factor (nearest .001 cent)	Stipulated Position	Stipulated Position	Stipulated Position	Stipulated Position	Stipulated Position	Stipulated Position	Stipulated Position	Stipulated Position
@ Secondary Voltage	0.335	0.276	0.203	0.238	0.207	0.208	0.104	
@ Primary Voltage	N.A.	0.273	N.A.	0.236	0.205	0.206	N.A.	
@ Transmission Voltage	N.A.	0.270	N.A.	0.233	0.203	0.204	N.A.	

Note: N/A - Not Applicable

Revised: 2/27/95
 A:FEB_1995.WK3

*** ELECTRIC UTILITIES ***

TAMPA ELECTRIC COMPANY

	Residential	General Service Non-Demand	General Service Demand	General Service Large Demand	Lighting	TOTAL
Demand Allocation %	57.820%	7.430%	24.260%	10.290%	0.200%	100.000%
Energy Allocation %	49.220%	6.810%	29.460%	13.540%	0.970%	100.000%
End of Period Trueup (Over)/Under Recovery Actual: Oct 93/Sep 94						Stipulated Position (\$486,563)
Current Period Trueup Estimated: Oct 94/Mar 95 Demand Costs	(\$86,957)	(\$11,174)	(\$36,485)	(\$15,475)	(\$301)	(\$150,392)
Energy Costs	(\$28,964)	(\$4,007)	(\$17,336)	(\$7,968)	(\$571)	(\$58,846)
Total Projected Cost	(\$115,921)	(\$15,182)	(\$53,821)	(\$23,443)	(\$872)	(\$209,238)
Future Incremental Costs: Projected: Apr 95/Mar 96 Demand Costs	\$7,260,197	\$932,952	\$3,046,219	\$1,292,089	\$25,113	\$12,556,550
Energy Costs	\$2,358,468	\$326,037	\$1,410,434	\$646,244	\$46,440	\$4,787,623
Total Projected Cost	\$9,618,665	\$1,258,989	\$4,456,653	\$1,940,313	\$71,553	\$17,344,173
Adjust: Collect/Refund	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL to Recover Future Incremental Costs: @ Primary Voltage	\$9,500,745	\$1,243,807	\$4,272,029	\$1,231,229	\$70,681	\$17,134,935
TOTAL Retail KWH (000) Future Incremental Revenues: @ Primary Voltage	6,176,052	854,793	3,589,109	1,102,130	121,355	11,843,439
Costs/kWh (cents) Demand	0.1161461	0.1078363			0.0204461	
Energy	0.0376890	0.0376734			0.0377975	
Total Secondary Voltage	0.1536320	0.1455096	0.1190276	0.1117136	0.0582435	
Total Primary Voltage			0.1178374	0.1105965		
Regulation Expansion Factor	1.00083	1.00083	1.00083	1.00083	1.00083	
Conservation Adjustment Factor (nearest .001 cent) @ Secondary Voltage	Stipulated Position 0.154	Stipulated Position 0.146	Stipulated Position 0.119	Stipulated Position 0.112	Stipulated Position 0.058	
@ Primary Voltage	N.A.	N.A.	0.118	0.111	N.A.	

Revised: 2/27/95
 A:TECO1995.WK3

Note: N/A - Not Applicable

*** ELECTRIC UTILITIES ***

	GULF POWER COMPANY			FLORIDA PUBLIC UTILITIES					
				Marianna Division			Fernandina Beach Division		
	Company's Position	Staff's Position	Stipulated Position	Company's Position	Staff's Position	Stipulated Position	Company's Position	Staff's Position	Stipulated Position
End of Period Trueup (Over)/Under Recovery Actual: Oct 93/Sep 94	(\$98,385)	(\$98,385)	(\$98,385)	(\$3,528)	(\$3,528)	(\$3,528)	(\$3,385)	(\$3,385)	(\$3,385)
Current Period True-up (Over)/Under Recovery Estimated: Oct 94/Mar 95	\$59,934	\$59,934	\$59,934	\$23,058	\$23,058	\$23,058	\$17,606	\$17,606	\$17,606
Future Incremental Costs: Projected: Apr 95/Mar 96	\$2,112,896	\$2,112,896	\$2,112,896	\$23,700	\$23,700	\$23,700	\$18,300	\$18,300	\$18,300
TOTAL to Recover Projected: Apr 95/Mar 96	\$2,172,830	\$2,172,830	\$2,172,830	\$46,758	\$46,758	\$46,758	\$35,906	\$35,906	\$35,906
Retail KWH (000) Projected: Apr 95/Mar 96	8,401,626	8,401,626	8,401,626	264,027	264,027	264,027	306,301	306,301	306,301
Cost/KWH (cents)	0.025862014	0.025862014	0.025862014	0.017709552	0.017709552	0.017709552	0.011722456	0.011722456	0.011722456
Revenue Tax Adjustment Factor	1.01609	1.01609	1.01609	1.0008300	1.0008300	1.0008300	1.0160900	1.0160900	1.0160900
Conservation Adjustment Factor nearest .001 cent	0.026	0.026	0.026	0.018	0.018	0.018	0.012	0.012	0.012

Note: N/A - Not Applicable

Revised: 2/27/95
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FLORIDA POWER & LIGHT COMPANY

	RB 1	QB 1	QSD 1	QB 2	QSLD 1 CS 1	QSLD 2 CS 2	QSLD 3 CS 3	SST 1D	SST 1T	SST 1D	CILCD CILCG	CILCT	MET	OL 1 SL 1	SL 2	TOTAL
Demand Allocation %	59.482%	6.477%	20.329%	0.017%	8.126%	1.942%	0.872%	0.003%	0.089%	0.020%	1.491%	0.901%	0.102%	0.131%	0.089%	100.000%
Energy Allocation %	52.097%	6.472%	23.392%	0.028%	9.928%	2.541%	1.201%	0.003%	0.103%	0.037%	2.122%	1.327%	0.110%	0.563%	0.089%	100.000%
End of Period Trueup (Over)/Under Recovery Actual: Oct 93/Sep 94																Reputed Position (\$3,508,472)
Estimated: Oct 94/Mar 95																(\$2,144,385)
Projected: Apr 95/Mar 96																\$173,573,688
Less Load Management Credit -- No Tax Expansion																(\$30,390,729)
Subtotal																\$141,036,752
Regulation Expansion Factor																1.01809
Subtotal																\$143,308,098
Add Back Load Management Credit																\$30,390,729
Future Incremental Costs: Projected: Apr 95/Mar 96																
Demand Allocate 12CP	\$58,920,171	\$6,417,803	\$20,143,889	\$18,994	\$8,050,942	\$1,924,120	\$894,157	\$2,781	\$68,399	\$19,784	\$1,477,536	\$683,090	\$100,806	\$129,913	\$68,550	\$98,088,482
Demand Allocate 1/139h	\$4,301,839	\$534,421	\$1,931,554	\$2,328	\$819,753	\$209,839	\$99,179	\$237	\$8,801	\$3,047	\$176,247	\$109,545	\$9,124	\$45,980	\$7,099	\$8,287,373
Energy Allocate	\$34,567,858	\$4,384,394	\$15,521,198	\$18,891	\$6,587,210	\$1,685,180	\$798,965	\$1,801	\$68,307	\$24,488	\$1,408,217	\$880,260	\$73,319	\$388,908	\$57,047	\$68,362,940
Total Projected Cost	\$97,789,867	\$11,246,719	\$37,598,441	\$38,011	\$15,457,805	\$3,820,138	\$1,780,302	\$4,808	\$145,177	\$47,319	\$3,090,998	\$1,662,895	\$183,248	\$542,482	\$122,699	\$173,898,796
TOTAL Retail KWH (90Q) Future Incremental Revenue As Projected at Meter	38,804,074	4,633,088	17,469,298	21,498	7,422,485	1,910,855	935,387	2,139	80,171	27,860	1,591,794	1,033,149	84,322	412,933	84,203	\$74,783,232
Conservation Adjustment Factor (nearest .001 cent)	Reputed Position 0.251	Reputed Position 0.233	Reputed Position 0.215	Reputed Position 0.177	Reputed Position 0.208	Reputed Position 0.200	Reputed Position 0.186	Reputed Position 0.229	Reputed Position 0.181	Reputed Position 0.170	Reputed Position 0.192	Reputed Position 0.182	Reputed Position 0.217	Reputed Position 0.131	Reputed Position 0.181	

Note: N/A - Not Applicable

Conservation Cost Recovery
Calculation Worksheet
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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'93/Sep'94 (Over)/Under Recovery	\$24,948	NA	\$0	24,948	\$0	973,611	NA	\$0	973,611	\$0
Current Period ACTUAL/EST True-Up - Oct'94/Sep'95 (Over)/Under Recovery	\$192,188	NA	\$0	192,188	\$0	1,646,431	NA	\$0	1,646,431	(\$0)
Future Period Projections Estimated Costs Oct'95/Mar'96	\$124,393	NA	\$0	124,393	\$0	894,560	NA	\$0	894,560	\$0
(Over)/Under Recovery Estimated - Oct'94/Sep'95	\$192,188	NA	\$0	\$192,188	\$0	\$1,646,431	NA	\$0	\$1,646,431	(\$0)
TOTAL to Recover During - Apr'95/Mar'96	\$316,581	NA	\$0	\$316,581	\$0	\$2,540,991	NA	\$0	\$2,540,991	(\$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'93/Sep'94 (Over)/Under Recovery	(\$321,678)	NA	\$0	(370,379)	\$48,701	(\$5,188)	NA	\$0	(5,188)	\$0
Current Period ACTUAL/EST True-Up - Oct'94/Sep'95 (Over)/Under Recovery	\$3,783,791	NA	\$0	3,732,152	\$51,639	\$22,974	NA	\$0	22,974	\$0
Future Period Projections Estimated Costs Oct'95/Mar'96	\$2,659,861	NA	\$0	2,659,861	\$0	\$16,000	NA	\$0	16,000	\$0
(Over)/Under Recovery Estimated - Oct'94/Sep'95	\$3,783,791	NA	\$0	\$3,732,152	\$51,639	\$22,974	NA	\$0	\$22,974	\$0
TOTAL to Recover During - Apr'95/Mar'96	\$6,443,652	NA	\$0	\$6,392,013	\$51,639	\$38,974	NA	\$0	\$38,974	(\$0)

Conservation Cost Recovery
 Calculation Worksheet
 Page 2 of 5

*** 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'93/Sep'94 (Over)/Under Recovery	(\$182,788)	NA	\$0	(182,788)	\$0
Current Period ACTUAL/EST True-Up - Oct'94/Sep'95 (Over)/Under Recovery	\$214,983	NA	\$0	214,983	\$0
Future Period Projections Estimated Costs Oct'95/Mar'96	\$455,664	NA	\$0	455,664	\$0
(Over)/Under Recovery Estimated - Oct'94/Sep'95	\$214,983	NA	\$0	\$214,983	\$0
TOTAL to Recover During - Apr'95/Mar'96	\$670,647	NA	\$0	\$670,647	\$0

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

CHESAPEAKE UTILITIES CORPORATION

STAFF POSITION										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
RATE CLASS	BILLS	THERM SALES	TOTAL CUSTOMER CHARGE	NON-GAS ENERGY CHARGE	TOTAL (4+5)	TOTAL ESTIMATED ECCR	% SURCHARGE	DOLLARS PER THERM	REVENUE TAX	ADJUSTMENT FACTOR
GS - RESIDENTIAL	88,300	2,075,943	573,950	895,271	1,469,221	107,733	7.33%	0.05190	1.01911	0.05289
GS - COMMERCIAL	9,166	4,246,581	137,490	829,442	966,932	70,902	7.33%	0.01670	1.01911	0.01702
GS - COMMERCIAL - LV	246	1,545,311	4,920	208,076	212,996	15,618	7.33%	0.01011	1.01911	0.01030
GS - INDUSTRIAL	312	8,777,216	12,480	644,950	657,430	48,207	7.33%	0.00549	1.01911	0.00560
FIRM TRANSPORTATION	0	13,756,597	0	1,010,835	1,010,835	74,121	7.33%	0.00539	1.01911	0.00549
TOTAL	98,024	30,401,648	728,840	3,588,574	4,317,414	316,581				

CITY GAS COMPANY

STAFF POSITION										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
RATE CLASS	BILLS	THERM SALES	TOTAL CUSTOMER CHARGE	NON-GAS ENERGY CHARGE	TOTAL (4+5)	TOTAL ESTIMATED ECCR	% SURCHARGE	DOLLARS PER THERM	REVENUE TAX	ADJUSTMENT FACTOR
RS - RESIDENTIAL	1,098,919	21,365,940	6,568,746	8,462,003	15,030,749	1,609,770	10.71%	0.07534	1.00376	0.07563
CS - COMMERCIAL	57,874	48,706,728	694,488	8,000,512	8,695,000	931,221	10.71%	0.01912	1.00376	0.01919
INTERRUPTIBLE	0	0	0	0	0	0	0.00%	0.00000	1.00376	0.00000
TOTAL	1,156,793	70,072,668	7,263,234	16,462,515	23,725,749	2,540,991				

*** 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 POSITION

(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 REVENUE PER THERM	(10) REVENUE TAX	(11) ADJUSTMENT FACTOR
RESIDENTIAL	2,108,602	41,000,000	14,760,214	16,857,970	31,618,184	2,349,905	7.43%	0.05731	1.00376	0.05753
COMMERCIAL - STREET LT	258	210,257	0	19,863	19,863	1,476	7.43%	0.00702	1.00376	0.00705
SMALL COMMERCIAL	61,784	2,500,000	926,760	843,450	1,770,210	131,564	7.43%	0.05263	1.00376	0.05282
COMMERCIAL	173,158	92,500,000	2,943,686	22,545,950	25,489,636	1,894,423	7.43%	0.02048	1.00376	0.02056
COMMERCIAL - LG VOL 1	18,994	106,400,000	474,850	23,259,040	23,733,890	1,763,934	7.43%	0.01658	1.00376	0.01664
COMMERCIAL - LG VOL 2	365	20,000,000	16,425	3,231,000	3,247,425	241,353	7.43%	0.01207	1.00376	0.01211
NGVS	240	1,800,000	6,000	119,916	125,916	9,358	7.43%	0.00520	1.00376	0.00522
TOTAL	2,363,401	264,410,257	19,127,935	66,877,189	86,005,124	6,392,013				

ST JOE NATURAL GAS COMPANY

STAFF POSITION

(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 REVENUE PER THERM	(10) REVENUE TAX	(11) ADJUSTMENT FACTOR
RESIDENTIAL	16,991	870,773	50,973	17,154	68,127	29,137	42.77%	0.03346	1.02960	0.03445
COMMERCIAL	1,098	64,380	5,490	1,519	7,009	2,998	42.77%	0.04656	1.02960	0.04794
COMMERCIAL - LG VOL	308	219,155	6,150	9,840	15,990	6,839	42.77%	0.03121	1.02960	0.03213
INTERRUPTIBLE	0	0	0	0	0	0	42.77%	0.00000	1.02960	0.00000
INTERRUPTIBLE - LG VOL	0	0	0	0	0	0	42.77%	0.00000	1.02960	0.00000
TOTAL	18,397	1,154,308	62,613	28,513	91,126	38,974				

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

WEST FLORIDA NATURAL GAS

STAFF POSITION

(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	306,000	9,506,153	2,142,000	3,091,876	5,233,876	421,760	8.06%	0.04437	1.00376	0.04453
COMMERCIAL	25,575	10,934,416	255,750	1,790,839	2,046,509	164,920	8.06%	0.01508	1.00376	0.01514
COMMERCIAL LARGE VOL	117	5,071,500	5,850	701,896	707,746	57,032	8.06%	0.01125	1.00376	0.01129
INDUSTRIAL	34	846,000	3,400	41,259	44,659	3,599	8.06%	0.00217	1.00376	0.00218
FIRM TRANSPORTATION	36	5,058,000	3,600	246,679	250,279	20,168	8.06%	0.00217	1.00376	0.00218
SPECIAL CONTRACT	12	6,511,200	39,312	0	39,312	3,168	8.06%	0.00217	1.00376	0.00218
TOTAL	331,774	37,927,269	2,449,912	5,872,549	8,322,461	670,647				