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January 17, 1995

**ORIGINAL
FILE COPY**

HAND DELIVERED

Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
101 E. Gaines Street
Tallahassee, Florida 32301

Re: Docket No. **950003-GU**, Purchased Gas Adjustment (PGA)
True-Up.

Dear Ms. Bayo:

Enclosed for filing and distribution are the original and 15 copies of City Gas Company of Florida's Petition for Approval of PGA Factor for Application to Bills to be Rendered During the Period April 1995 through March 1996 and also the original and 15 copies of the Prepared Direct Testimony and Exhibits of Paul J. Chymiy.

ACK

AFA

AT _____ Please acknowledge receipt on the extra copy of each enclosed
and return them to me. Thank you for your assistance.

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Enclosures

Sincerely,

Vicki Gordon Kaufman
Vicki Gordon Kaufman

Test/Chymiy
DOCUMENT NUMBER-DATE
00582 JAN 17 95
FPSC-RECORDS/REPORTING

Petition
DOCUMENT NUMBER-DATE
00581 JAN 17 95
FPSC-RECORDS/REPORTING

1 BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

2 PREPARED DIRECT TESTIMONY

3 OF

4 PAUL J. CHYMIY

5 ON BEHALF OF CITY GAS COMPANY OF FLORIDA

6 DOCKET NO. 950003-GU

ORIGINAL
FILE COPY

7 Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

8 A. My name is Paul J. Chymiy. My business address is One
9 Elizabethtown Plaza, Union, New Jersey 07083.

10 Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

11 A. I am currently employed by NUI Corporation (NUI) as
12 Director of Planning within its Gas Supply and Planning
13 Department, which provides support and services to all
14 divisions of NUI, including City Gas Company of Florida
15 (City Gas). I have held this position since April 1992.

16 Q. WHAT ARE YOUR RESPONSIBILITIES IN THAT POSITION?

17 A. My responsibilities as Director of Planning include
18 supervision of the Manager, Forecasting and Analysis. My
19 department is responsible for analyzing and forecasting
20 gas demand from gas sales and services on a short and
21 long term basis. These activities include analyzing
22 demand profiles of the NUI operating divisions' various
23 customer classes, planning and coordinating forecasts of
24 new customer growth and market demand assumptions, and
25 developing short and long term forecasts of gas demand

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FPSC-RECORDS/REPORTING

10 responsible for, among other things, general coordination
11 of Elizabethtown's position in federal regulatory
12 proceedings in concert with Elizabethtown's Washington
13 D.C. counsel and review of long and short term gas supply
14 and transportation agreements.

15 In July 1988 I was promoted to the position of
16 Manager of Gas Supply. Among my responsibilities in that
17 role were involvement in long and short term supply
18 planning and gas acquisition, negotiation of long term
19 gas supply and service agreements, and supervision of the
20 Administrator of Gas Acquisition and Coordinator, Gas
21 Supply. In July 1991 I assumed the position of Manager
22 of Planning in the Gas Supply and Planning Department.
23 In April 1992 I was promoted to my current position.

24 Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND.
25

2

1 A. I received a Bachelor of Science degree in Civil
2 Engineering from the New Jersey Institute of Technology
3 in 1980 and a Juris Doctor degree from the Rutgers School
4 of Law, Newark in 1983.

5 Q. PLEASE DESCRIBE YOUR PROFESSIONAL MEMBERSHIPS.

6 A. During my tenure with NUI, I have served on the
7 Associated Gas Distributor's Operating Committee and have
8 retained membership in the Federal Energy Bar
9 Association. I am also a member of the American Gas
10 Association's Statistics and Load Forecast Methods
11 Committee. Recently, I served on the Gas Utility
12 Subcommittee of the Industrial Advisory Council of the
13 New Jersey Energy Master Plan Committee.

14 Q. HAVE YOU PRESENTED TESTIMONY TO THIS COMMISSION?

15 A. Yes. I submitted prefiled rebuttal testimony in City
16 Gas' last general base rate proceeding before this
17 Commission in Docket No. 940276-GU. That case reached
18 a stipulated settlement.

19 Q. MR. CHYMIY, WHAT IS THE PURPOSE OF YOUR TESTIMONY?

20 A. The purpose of my testimony is to present the revised
21 estimate of the Company's projection of gas costs for
22 the period October, 1994 through March, 1995. I will
23 describe generally the Company's projection of gas
24 costs and the development of the maximum rate to be
25 charged to customers for the period April, 1995 through

3

1 March, 1996.

2 Q. HAS THE COMPANY PREPARED THE FORMS AS PRESCRIBED BY
3 THIS COMMISSION FOR THIS PURPOSE?

4 A. Yes. The forms prescribed by the Commission are being
5 filed at this time. Copies are attached to my
6 testimony.

7 Q. CAN YOU EXPLAIN THE PROJECTION METHODOLOGY?

8 A. Yes. Under this methodology, which was adopted by Order
9 No. PSC-93-0708-FOF-GU of this Commission on May 10,
10 1993, gas companies are to project their gas costs each
11 twelve months for the ensuing twelve-month period
12 ending in March. The rate per therm that is developed
13 for the weighted average cost of gas (WACOG) then
14 becomes the maximum rate that can be charged, but
15 companies have the flexibility to change the rate
16 downward or upward to reflect the current prices and
17 market conditions, so long as the authorized cap is not
18 exceeded, and so long as proper notice is given to the
19 Commission.

20 Q. WHAT IF THE ACTUAL COST EXCEEDS THE MAXIMUM RATE AS
21 PROJECTED?

22 A. If re-projected gas costs for the remaining period
23 exceed projected recoveries by at least 10% for the
24 twelve-month period, a mid-course correction may
25 formally be requested by the Company.

1 Q. WHAT HAPPENS TO THE DIFFERENCES THAT RESULT FROM MIS-
2 ESTIMATES, THAT IS, THE MISMATCHES BETWEEN ACTUAL AND
3 ESTIMATED COSTS?

4 A. The forms take this into consideration. Form E-2 from
5 the set of present schedules calculates the projected
6 differences using estimated figures, and form E-4 from
7 the set of revised schedules calculates the final
8 true-up using actual figures. These differences are
9 flowed back to customers through the true-up factor
10 included in gas costs billed in the subsequent twelve-
11 month period.

12 Q. PLEASE DESCRIBE ANY CHANGES TO CITY GAS' SUPPLY
13 PORTFOLIO THAT AFFECT THIS PGA FILING.

14 A. Three principal changes have taken place with regard to
15 City Gas' supply portfolio which result in enhanced
16 reliability and security of service to City Gas'
17 customers.

18 First, as of November 1994, City Gas entered into
19 two agreements for firm gas supply, thereby reducing
20 its reliance on short-term, best efforts supplies. A
21 one year agreement for 5,000 dth/day, will essentially
22 satisfy, on an annual basis, a threshold level of firm
23 residential demand. In addition, to further ensure
24 supply availability during the peak periods of national
25 gas consumption, November through March, City Gas

1 entered into a second firm gas supply agreement for up
2 to 8,000 dth/day to meet additional firm winter demand
3 above the threshold level. City Gas expects to
4 continue with these, or similar agreements, during the
5 PGA period.

6 Second, City Gas has been able to reinforce its
7 supply position through the availability of certain
8 common resources of NUI Corporation. City Gas can now
9 supplement its supply to mitigate potential flowing
10 supply curtailment or meet peak requirements by calling
11 on gas supplies from production area storage facilities
12 leased by NUI.

13 Third, City Gas expects that as of February 1,
14 1995, the Florida Gas Transmission (FGT) Phase III
15 expansion program will be in-service. The FGT FTS-2
16 service which will become available at that time will
17 enable City Gas to meet the requirements of its
18 customers over the longer term.

19 Q. ARE ANY FGT RATE CHANGES PROPOSED WHICH ARE REFLECTED
20 IN THIS FILING?

21 A. Yes. On December 30, 1994 FGT filed a petition before
22 the Federal Energy Regulatory Commission (FERC) in
23 Docket No. RP-95-103-000 for, among other things, a
24 rate increase. The proposed FGT rates have been
25 reflected in the this filing as of July 1, 1995.

1 Q. CAN YOU SUMMARIZE THE CONTENTS OF THE SCHEDULES
2 SUBMITTED AS PART OF THIS FILING?

3 A. Yes. For the projected period April, 1995 through
4 March, 1996, we estimate that gas purchases for resale
5 will be 90,978,917 therms at a total cost of
6 \$35,185,421, with a resulting WACOG of \$.38674 per
7 therm (before the application of the true-up factor and
8 the regulatory assessment fee). The difference between
9 the estimated actual and actual true-up for the prior
10 period October, 1993 through March, 1994 is an
11 underrecovery of \$1,173,451. The projected true-up for
12 the current period October, 1994 through March, 1995 is
13 an overrecovery of \$1,204,067. The total true-up as
14 shown on Schedule E-4 is an overrecovery of \$30,616,
15 for a true-up factor of \$.00034 per therm that would
16 be applied during the projected period. This true-up
17 factor reduces the gas cost factor during the April,
18 1995 through March, 1996 period, to \$.38640 per therm
19 (before the regulatory assessment fee). With the
20 regulatory assessment fee added, the PGA factor is
21 \$.38785. This is the maximum gas cost factor that City
22 Gas could charge its customers for the period April,
23 1995 through March, 1996.

24 Q. DOES THIS CONCLUDE YOUR TESTIMONY?

25 A. Yes, it does.

PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION

ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD: APRIL 95 Through MARCH 96

	PROJECTION												TOTAL
	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	
COST OF GAS PURCHASED													
1 COMMODITY (Pipeline)	55,639	53,975	50,353	49,271	51,783	51,138	53,072	55,289	56,884	72,905	61,686	61,036	672,941
2 NO NOTICE SERVICE RESERVATION	10,410	8,008	7,808	8,998	9,998	8,708	9,598	22,523	23,274	23,274	21,022	23,274	175,955
3 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
4 COMMODITY (Other)	1,863,331	1,775,004	1,630,108	1,572,036	1,666,853	1,689,956	1,743,371	1,886,320	2,008,744	2,545,145	2,051,225	1,961,427	22,373,599
5 DEMAND	940,146	731,156	707,957	756,827	756,827	732,820	811,504	1,320,797	1,364,403	1,364,403	1,189,860	1,364,403	12,041,083
6 OTHER	4,347	3,864	4,106	3,381	3,623	3,864	4,106	4,106	5,313	5,072	4,830	5,072	51,684
LESS END-USE CONTRACT													
7 COMMODITY (Pipeline)	1,339	1,252	1,316	1,452	1,344	1,337	1,355	1,155	1,313	1,085	1,128	1,288	15,375
8 DEMAND	8,965	9,264	8,965	9,874	9,874	9,555	9,874	9,555	9,874	9,874	8,918	9,874	114,466
9	0	0	0	0	0	0	0	0	0	0	0	0	0
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0	0	0	0	0	0	0	0	0	0
11 TOTAL COST (1+2+3+4+5+6+7)-(8+9)	2,863,589	2,561,431	2,390,131	2,379,190	2,478,836	2,455,594	2,810,422	3,278,325	3,447,441	3,599,840	3,318,568	3,404,046	35,185,421
12 NET UNBILLED	(5,664)	(5,288)	(5,232)	(5,397)	(5,328)	(5,348)	(5,474)	(6,588)	(6,725)	(6,541)	(5,844)	(6,178)	(68,128)
13 COMPANY USE	2,860,984	2,556,930	2,387,830	2,376,970	2,474,333	2,453,287	2,808,018	3,275,771	3,444,801	3,596,448	3,315,683	3,401,208	35,154,458
14 TOTAL THERM SALES	7,759,989	7,513,878	7,022,728	6,805,365	7,152,342	7,063,217	7,330,324	7,638,614	7,859,322	10,069,813	8,520,145	8,430,428	83,163,187
THERMS PURCHASED													
15 COMMODITY (Pipeline) (Billing determinants only)	1,500,000	1,162,500	1,125,000	1,162,500	1,162,500	1,125,000	1,240,000	2,910,000	3,067,000	3,067,000	2,716,000	3,067,000	23,124,500
16 NO NOTICE SERVICE RESERVATION (Bill determinants only)	0	0	0	0	0	0	0	0	0	0	0	0	0
17 SWING SERVICE (Commodity)	7,759,989	7,513,878	7,022,728	6,805,365	7,152,342	7,063,217	7,330,324	7,638,614	7,859,322	10,069,813	8,520,145	8,430,428	83,163,187
18 COMMODITY (Other)	15,987,800	13,354,490	12,923,700	13,354,490	13,354,490	14,339,000	14,339,000	23,765,100	24,495,270	24,495,270	22,124,760	24,495,270	215,783,340
19 DEMAND (Billing determinants only)	10,494	9,328	9,911	8,182	8,745	9,328	9,911	9,911	12,898	12,243	11,660	12,243	124,762
20 OTHER (Commodity)	186,751	174,558	193,564	200,599	185,572	184,829	187,216	159,581	181,422	149,828	157,378	177,924	2,123,032
21 COMMODITY (Pipeline)	207,000	213,900	207,000	213,900	213,900	207,000	213,900	207,000	213,900	213,900	183,200	213,900	2,518,500
22 DEMAND	7,533,742	7,348,849	6,849,086	6,812,828	6,975,515	6,887,916	7,153,019	7,486,934	7,689,726	9,832,228	8,374,427	8,264,747	91,158,917
23	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(180,000)
24 TOTAL PURCHASES (17+18+20)-(21+23)	7,568,742	7,333,649	6,834,086	6,597,828	6,960,515	6,872,916	7,138,019	7,471,934	7,674,726	9,817,228	8,359,427	8,249,747	90,978,917
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26 COMPANY USE	7,568,742	7,333,649	6,834,086	6,597,828	6,960,515	6,872,916	7,138,019	7,471,934	7,674,726	9,817,228	8,359,427	8,249,747	90,978,917
27 TOTAL THERM SALES (24 + 26)	15,137,484	14,667,298	13,668,172	13,195,656	13,921,030	13,745,832	14,276,038	14,943,868	15,349,452	19,634,456	16,718,854	16,499,494	181,957,834
CENTS PER THERM													
28 COMMODITY (Pipeline)	(1/15)	0.00717	0.00717	0.00724	0.00724	0.00724	0.00724	0.00724	0.00724	0.00724	0.00724	0.00724	0.00722
29 NO NOTICE SERVICE	(2/16)	0.00694	0.00694	0.00774	0.00774	0.00774	0.00774	0.00774	0.00774	0.00774	0.00774	0.00774	0.00781
30 SWING SERVICE	(3/17)	---	---	---	---	---	---	---	---	---	---	---	---
31 COMMODITY (Other)	(4/18)	0.24012	0.23623	0.23100	0.23305	0.23643	0.23783	0.24701	0.25582	0.25275	0.24075	0.23266	0.24015
32 DEMAND	(5/19)	0.5877	0.5475	0.5478	0.5667	0.5670	0.5582	0.5572	0.5570	0.5570	0.5378	0.5570	0.5581
33 OTHER	(6/20)	0.41424	0.41424	0.41424	0.41424	0.41424	0.41424	0.41429	0.41424	0.41428	0.41424	0.41424	0.41426
LESS END-USE CONTRACT													
34 COMMODITY Pipeline	(7/21)	0.00717	0.00717	0.00724	0.00724	0.00724	0.00724	0.00724	0.00724	0.00724	0.00724	0.00724	0.00722
35 DEMAND	(8/22)	0.04331	0.04331	0.04331	0.04331	0.04331	0.04331	0.04331	0.04331	0.04331	0.04331	0.04331	0.04331
36	(9/23)	---	---	---	---	---	---	---	---	---	---	---	---
37 TOTAL COST	(11/24)	0.37759	0.34856	0.34897	0.35978	0.35508	0.36494	0.37817	0.44832	0.40271	0.39627	0.41188	0.36598
38 NET UNBILLED	(12/25)	---	---	---	---	---	---	---	---	---	---	---	---
39 COMPANY USE	(13/26)	0.37760	0.34853	0.34900	0.35980	0.35507	0.36493	0.37817	0.44833	0.40273	0.39627	0.41187	0.36404
40 TOTAL THERM SALES	(11/27)	0.37834	0.34927	0.34974	0.36060	0.35585	0.36571	0.3875	0.44919	0.40332	0.39698	0.41262	0.36674
41 TRUE-UP (E-2)	(10+1)	(0.00034)	(0.00034)	(0.00034)	(0.00034)	(0.00034)	(0.00034)	(0.00034)	(0.00034)	(0.00034)	(0.00034)	(0.00034)	(0.00034)
42 TOTAL COST OF GAS	(40+1)	0.37800	0.34893	0.34940	0.36026	0.35551	0.36537	0.3841	0.44885	0.40298	0.39664	0.41228	0.36640
43 REVENUE TAX FACTOR		1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376
44 POA FACTOR ADJUSTED FOR TAXES (42x43)		0.37942	0.35024	0.35071	0.36161	0.35685	0.36674	0.4006	0.45054	0.40450	0.39813	0.41363	0.36785
45 POA FACTOR ROUNDED TO NEAREST .001		0.37900	0.35000	0.35100	0.36200	0.35700	0.36700	0.40000	0.45100	0.40500	0.39800	0.41400	0.36800

PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION

REVISED ESTIMATE FOR THE PROJECTED PERIOD: APRIL 94 Through MARCH 95

	ACTUAL												REVISED PROJECTION												TOTAL	
	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	DEC	JAN	FEB	MAR										
COST OF GAS PURCHASED																										
1 COMMODITY (Pipeline)	69,480	76,179	44,507	45,302	45,981	44,140	49,743	82,256	156,258	151,448	58,797	58,175	156,258	151,448	58,797	58,175	882,354									
2 NO NOTICE SERVICE	10,410	8,068	7,808	8,068	8,068	7,808	8,068	20,195	20,869	20,869	18,845	20,869	20,869	20,869	18,845	20,869	160,487									
3 SWING SERVICE	0	0	0	13,554	0	53,085	5,304	0	0	0	0	0	0	0	0	0	72,043									
4 COMMODITY (Other)	1,508,413	1,499,672	1,194,016	1,115,873	1,108,623	888,676	971,918	1,183,718	1,350,714	1,224,965	2,111,346	1,987,816	1,350,714	1,224,965	2,111,346	1,987,816	16,215,823									
5 DEMAND	319,083	342,622	324,331	288,248	304,984	296,237	398,959	587,261	502,807	687,546	1,189,860	1,315,994	502,807	687,546	1,189,860	1,315,994	6,577,932									
6 OTHER	4,062	3,871	4,129	2,807	2,653	1,879	3,110	6,182	6,628	5,902	4,830	5,072	6,628	5,902	4,830	5,072	51,126									
LESS END-USE CONTRACT																										
7 COMMODITY (Pipeline)	2,056	2,124	1,488	1,538	1,538	1,488	1,534	2,378	4,254	4,154	1,128	1,276	4,254	4,154	1,128	1,276	25,066									
8 DEMAND	8,965	9,264	8,965	9,264	9,264	8,965	9,264	8,965	9,264	9,264	8,367	9,264	9,264	9,264	8,367	9,264	108,075									
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0									
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0									
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	1,930,427	1,919,024	1,564,420	1,463,050	1,519,507	1,281,372	1,426,932	1,878,320	2,023,759	2,057,240	3,374,187	3,387,386	2,023,759	2,057,240	3,374,187	3,387,386	23,825,624									
12 NET UNBILLED	(4,814)	(5,287)	(5,285)	(4,401)	(4,815)	(4,028)	(3,633)	(4,007)	(4,007)	(4,007)	(6,284)	(6,284)	(4,007)	(4,007)	(6,284)	(6,284)	(48,907)									
13 COMPANY USE	1,933,405	2,125,528	1,605,332	1,585,470	1,614,100	1,428,970	1,347,082	1,886,428	2,023,775	2,057,232	3,359,122	3,372,530	2,023,775	2,057,232	3,359,122	3,372,530	24,147,164									
14 TOTAL THERM SALES	6,688,960	7,671,580	6,201,260	6,300,720	6,385,170	6,198,090	6,937,700	7,159,820	7,858,148	7,814,183	8,200,356	8,113,619	7,858,148	7,814,183	8,200,356	8,113,619	65,586,587									
THERMS PURCHASED																										
15 COMMODITY (Pipeline) (Billing determinants only)	1,500,000	1,162,500	1,125,000	1,162,500	1,162,500	1,125,000	1,240,000	2,910,000	3,007,000	3,007,000	2,716,000	3,007,000	3,007,000	3,007,000	2,716,000	3,007,000	23,124,500									
16 NO NOTICE SERVICE RESERVATION (88 determinants only)	(80,576)	(70,430)	(214,160)	(177,740)	(158,400)	(42,770)	(96,510)	(7,159,820)	(7,159,820)	(7,159,820)	(8,200,356)	(8,113,619)	(7,159,820)	(7,159,820)	(8,200,356)	(8,113,619)	65,607,947									
17 SWING SERVICE (Commodity)	7,018,330	7,671,580	6,201,260	6,300,720	6,385,170	6,198,090	6,937,700	7,159,820	7,858,148	7,814,183	8,200,356	8,113,619	7,858,148	7,814,183	8,200,356	8,113,619	134,159,900									
18 COMMODITY (Other)	8,085,000	8,001,100	6,834,000	6,889,750	7,207,500	7,173,400	9,453,000	10,968,750	11,385,800	15,413,200	22,124,700	24,495,270	11,385,800	15,413,200	22,124,700	24,495,270	134,159,900									
19 DEMAND (Billing determinants only)	9,567	9,010	9,501	6,459	6,246	4,531	7,500	11,508	16,025	14,234	11,660	12,263	16,025	14,234	11,660	12,263	118,485									
20 OTHER (Commodity)	207,000	213,900	207,000	213,900	213,900	207,000	213,900	207,000	213,900	213,900	157,378	177,624	213,900	213,900	157,378	177,624	2,446,702									
21 COMMODITY (Pipeline)	207,000	213,900	207,000	213,900	213,900	207,000	213,900	207,000	213,900	213,900	157,378	177,624	213,900	213,900	157,378	177,624	2,446,702									
22 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0									
23	6,718,977	7,396,280	6,217,921	6,075,538	6,345,919	5,979,381	6,827,810	6,964,326	7,658,274	7,414,517	8,054,638	7,947,938	7,658,274	7,414,517	8,054,638	7,947,938	83,601,480									
24 TOTAL PURCHASES (17+18+20)-(21+23)	(17,694)	(19,585)	(19,375)	(17,103)	(18,473)	(18,175)	(18,349)	(18,147)	(18,147)	(18,147)	(15,000)	(15,000)	(18,147)	(18,147)	(15,000)	(15,000)	(174,903)									
25 NET UNBILLED	7,767,979	8,469,129	7,109,010	6,800,464	7,145,587	7,082,096	7,630,389	7,741,852	7,658,274	7,414,517	8,039,638	7,932,938	7,658,274	7,414,517	8,039,638	7,932,938	90,301,693									
26 COMPANY USE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0									
27 TOTAL THERM SALES (24 + 26 Proj. only)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0									
CENTS PER THERM																										
28 COMMODITY (Pipeline) (1/15)	0.00893	0.00893	0.00719	0.00719	0.00719	0.00719	0.00719	0.01148	0.01148	0.01148	0.00717	0.00717	0.01148	0.01148	0.00717	0.00717	0.01031									
29 NO NOTICE SERVICE (2/16)	0.00894	0.00894	0.00894	0.00894	0.00894	0.00894	0.00894	0.00894	0.00894	0.00894	0.00894	0.00894	0.00894	0.00894	0.00894	0.00894	0.00894									
30 SWING SERVICE (3/17)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000									
31 COMMODITY (Other) (4/18)	0.21482	0.19548	0.18254	0.17710	0.18274	0.14476	0.14009	0.16533	0.17183	0.16088	0.25747	0.24623	0.17183	0.16088	0.25747	0.24623	0.18942									
32 DEMAND (5/19)	0.04318	0.04282	0.04746	0.04124	0.04231	0.04130	0.04220	0.05436	0.04412	0.04331	0.05378	0.05372	0.04412	0.04331	0.05378	0.05372	0.04761									
33 OTHER (6/20)	0.42458	0.42963	0.43459	0.43459	0.42455	0.41470	0.41467	0.43728	0.41367	0.41464	0.41424	0.41428	0.41367	0.41464	0.41424	0.41428	0.43150									
LESS END-USE CONTRACT																										
34 COMMODITY Pipeline (7/21)	0.00893	0.00893	0.00719	0.00719	0.00719	0.00719	0.00719	0.01148	0.01148	0.01148	0.00717	0.00717	0.01148	0.01148	0.00717	0.00717	0.01024									
35 DEMAND (8/22)	0.04331	0.04331	0.04331	0.04331	0.04331	0.04331	0.04331	0.04331	0.04331	0.04331	0.04331	0.04331	0.04331	0.04331	0.04331	0.04331	0.04331									
36 (9/23)	0.28731	0.25946	0.25160	0.24081	0.23945	0.21430	0.20698	0.26971	0.26426	0.27746	0.41891	0.42620	0.26426	0.27746	0.41891	0.42620	0.28499									
37 TOTAL COST (11/24)	0.27207	0.27404	0.27174	0.25732	0.24982	0.22162	0.19799	0.24816	0.24816	0.24816	0.00000	0.42620	0.24816	0.24816	0.00000	0.42620	0.27906									
38 NET UNBILLED (12/25)	0.24851	0.22659	0.22006	0.21514	0.21265	0.18068	0.18701	0.24262	0.24262	0.27746	0.41891	0.42620	0.24262	0.27746	0.41891	0.42620	0.26239									
39 COMPANY USE (13/26)	0.00187	0.00187	0.00187	0.00187	0.00187	0.00187	0.00187	0.00187	0.00187	0.00187	0.00187	0.00187	0.00187	0.00187	0.00187	0.00187	0.00187									
40 TOTAL THERM SALES (14/27)	0.24664	0.22472	0.21819	0.21327	0.21078	0.17881	0.18514	0.24075	0.24075	0.27559	0.41782	0.42513	0.24075	0.27559	0.41782	0.42513	0.26052									
41 TRUE-UP (E-2)	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376									
42 TOTAL COST OF GAS (40+41)	0.24757	0.22556	0.21901	0.21407	0.21157	0.17948	0.18584	0.24166	0.24166	0.27663	0.41939	0.42673	0.24166	0.27663	0.41939	0.42673	0.26150									
43 REVENUE TAX FACTOR	0.24800	0.22600	0.21900	0.21400	0.21200	0.17900	0.18600	0.24200	0.24200	0.27700	0.41900	0.42700	0.24200	0.27700	0.41900	0.42700	0.26200									
44 PQA FACTOR ADJUSTED FOR TAXES (42x43)	0.24800	0.22600	0.21900	0.21400	0.21200	0.17900	0.18600	0.24200	0.24200	0.27700	0.41900	0.42700	0.24200	0.27700	0.41900	0.42700	0.26200									
45 PQA FACTOR ROUNDED TO NEAREST 001	0.24800	0.22600	0.21900	0.21400	0.21200	0.17900	0.18600	0.24200	0.24200	0.27700	0.41900	0.42700	0.24200	0.27700	0.41900	0.42700	0.26200									

FOR THE CURRENT PERIOD: APRIL '84 Through MARCH '85

TRUE-UP CALCULATION	ACTUAL												REVISED PROJECTION					TOTAL PERIOD
	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR						
1 PURCHASED GAS COST (E-1R Line 4+8)	1,512,475	1,503,543	1,108,147	1,118,690	1,171,276	860,555	975,028	1,180,941	1,357,343	1,230,897	2,118,178	2,002,898	16,209,948					
2 TRANSPORTATION COST (E-1R Ln 1+2+3+5)	428,973	428,869	379,726	365,172	358,033	401,270	452,702	694,722	879,934	836,861	1,287,506	1,395,238	7,692,806					
3 TOTAL	1,941,448	1,932,412	1,577,873	1,473,862	1,530,309	1,261,825	1,427,730	1,885,663	2,237,277	2,070,758	3,405,684	3,397,926	23,902,754					
4 FUEL REVENUES (E-1R Line 14) (NET OF REVENUE TAX)	1,933,405	2,135,528	1,809,532	1,585,470	1,814,100	1,428,970	1,347,052	1,686,428	2,023,775	2,057,232	3,359,122	3,372,530	24,147,154					
5 TRUE-UP (COLLECTED) OR REFUNDED	13,700	13,700	13,700	13,700	13,700	13,700	13,700	13,700	13,700	13,700	13,700	13,699	164,309					
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	1,947,105	2,149,228	1,819,232	1,599,170	1,827,800	1,440,870	1,360,752	1,700,128	2,037,475	2,070,932	3,372,822	3,389,229	24,311,553					
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	5,657	218,816	44,359	125,318	97,481	148,845	(78,968)	(189,535)	198	174	(10,852)	(11,697)	351,798					
8 INTEREST PROVISION - THIS PERIOD (21)	(3,201)	(1,714)	154	437	833	1,338	1,480	904	478	434	341	217	1,879					
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (REVERSE OF LINE 5)	(1,009,052)	(1,020,268)	22,047	81,359	173,414	258,038	394,521	305,313	102,862	92,108	80,014	55,795	(482,758)					
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(13,700)	(13,700)	(13,700)	(13,700)	(13,700)	(13,700)	(13,700)	(13,700)	(13,700)	(13,700)	(13,700)	(13,699)	(164,309)					
10a FGT - PGA REFUND (if applicable) 10b Interest refund	0	838,941	0	0	0	0	0	0	3,150	0	0	0	847,440					
11 TOTAL ESTIMATED ACTUAL TRUE-UP (7+8+9+10+10a+10b)	(1,020,268)	22,047	81,359	173,414	258,038	394,521	305,313	102,862	92,108	80,014	55,795	30,818	30,818					
INTEREST PROVISION																		
12 BEGINNING TRUE-UP AND INTEREST PROVISION (6)	(1,009,052)	(1,020,268)	22,047	81,359	173,414	258,038	394,521	305,313	102,862	92,108	80,014	55,795	847,440					
13 ENDING TRUE-UP BEFORE INTEREST (12+10a+10b+7+8)	(1,017,065)	23,781	81,205	172,977	257,263	393,183	303,853	102,078	92,800	79,590	55,454	30,299	3,150					
14 TOTAL (13+13)	(2,028,147)	(998,535)	83,252	224,338	430,819	651,221	608,374	407,291	185,812	172,886	135,468	88,194	847,440					
15 AVERAGE (50% OF 14)	(1,013,074)	(498,268)	41,626	117,169	215,310	325,611	304,187	203,646	97,806	86,343	67,734	43,097	423,720					
16 INTEREST RATE - FIRST DAY OF MONTH	0.03690	0.03900	0.04380	0.04500	0.04480	0.04820	0.05040	0.05000	0.05660	0.06000	0.06000	0.06000	0.06000					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.03900	0.04360	0.04600	0.04480	0.04620	0.05040	0.05000	0.05660	0.06000	0.06000	0.06000	0.06000	0.06000					
18 TOTAL (16+17)	0.07590	0.08660	0.08980	0.08960	0.09280	0.09860	0.10040	0.10660	0.11660	0.12060	0.12060	0.12060	0.12060					
19 AVERAGE (50% OF 18)	0.03795	0.04330	0.04490	0.04480	0.04640	0.04930	0.05020	0.05330	0.05830	0.06030	0.06030	0.06030	0.06030					
20 MONTHLY AVERAGE (18/12 Months)	0.00316	0.00361	0.00374	0.00373	0.00387	0.00411	0.00418	0.00444	0.00487	0.00503	0.00503	0.00503	0.00503					
21 INTEREST PROVISION (15x20)	(3,201)	(1,714)	154	437	833	1,338	1,480	904	478	434	341	217	1,879					

COMPANY: City Gas Company of Florida

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USESCHEDULE E-3
(REVISED 8/19/93)

ESTIMATED FOR THE PROJECTED PERIOD OF:

APRIL 95 Through MARCH 96

MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
04/95	Various	Sys / End-Use	FTS	7,573,248	186,751	7,759,999	1,863,331	19,615	941,591	34,685	36.85
05/95	Various	Sys / End-Use	FTS	7,339,321	174,558	7,513,879	1,775,004	19,009	729,940	33,614	34.04
06/95	Various	Sys / End-Use	FTS	6,839,175	183,564	7,022,739	1,630,188	17,713	706,800	31,324	33.98
07/95	Various	Sys / End-Use	FTS	6,604,766	200,599	6,805,365	1,572,039	17,569	755,951	30,250	34.91
08/95	Various	Sys / End-Use	FTS	6,966,770	185,572	7,152,342	1,666,853	18,532	755,951	31,907	34.58
09/95	Various	Sys / End-Use	FTS	6,878,588	184,629	7,063,217	1,669,956	18,297	731,973	31,504	34.71
10/95	Various	Sys / End-Use	FTS	7,143,108	187,216	7,330,324	1,743,371	16,001	811,228	32,716	35.56
11/95	Various	Sys / End-Use	FTS	7,477,023	159,591	7,636,614	1,886,320	19,889	1,333,765	34,245	42.88
12/95	Various	Sys / End-Use	FTS	7,876,900	181,422	7,858,322	2,008,744	20,421	1,377,803	35,180	43.80
01/96	Various	Sys / End-Use	FTS	9,919,985	149,828	10,069,813	2,545,145	26,387	1,377,803	45,433	39.87
02/96	Various	Sys / End-Use	FTS	8,362,767	157,378	8,520,145	2,051,225	22,245	1,201,964	38,302	38.89
03/96	Various	Sys / End-Use	FTS	8,252,504	177,924	8,430,428	1,961,423	21,952	1,377,803	37,796	40.32
TOTAL				91,034,155	2,129,032	93,163,187	22,373,599	240,630	12,102,572	416,936	37.71

COMPANY: City Gas Company of Florida **CALCULATION OF TRUE-UP AMOUNT**
PROJECTED PERIOD

SCHEDULE E-4
 (REVISED 8/19/93)

ESTIMATED FOR THE PROJECTED PERIOD: APRIL 95 Through MARCH 96

	PRIOR PERIOD: APRIL - MARCH			CURRENT PERIOD: APRIL - MARCH	
	(1) Oct'93 - Mar'94 TWO MONTHS ACTUAL PLUS FOUR MONTHS REVISED ESTIMATE	(2) ACTUAL	(3) (2) - (1) DIFFERENCE	(4) Apr'94 - Mar'95 EIGHT MONTHS ACTUAL PLUS FOUR MONTHS REVISED ESTIMATE	(5) (3) + (4) TOTAL TRUE-UP
1 TOTAL THERM SALES \$	15,207,970	14,721,923	(486,047)	24,311,553	23,825,508
2 TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION	206,168	(964,159)	(1,170,327)	351,798	(818,529)
2 a. FGT settlement refund	0	0	0	847,440	847,440
2 b. Refund of interim rate increase				3,150	3,150
3 INTEREST PROVISION FOR THIS PERIOD	(1,701)	(4,825)	(3,124)	1,679	(1,445)
4 END OF PERIOD TOTAL NET TRUE-UP	204,467	(968,984)	(1,173,451)	1,204,067	30,616

NOTE: EIGHT MONTHS ACTUAL FOUR MONTHS REVISED ESTIMATE DATA OBTAINED FROM SCHEDULE (E-2).

COLUMN (1) DATA OBTAINED FROM SCHEDULE (A-2)
 COLUMN (2) DATA OBTAINED FROM SCHEDULE (A-2)
 LINE 4 COLUMN (3) SAME AS LINE 7 SCHEDULE (A-7)
 LINE 4 COLUMN (1) SAME AS LINE 8 SCHEDULE (A-7)
 LINE 2 COLUMN (4) SAME AS LINE 7 SCHEDULE (E-2)
 LINE 3 COLUMN (4) SAME AS LINE 8 SCHEDULE (E-2)

TOTAL TRUE-UP DOLLARS equals CENTS PER THERM TRUE-UP
 PROJECTED THERM SALES

30,616 0.00034 per therm
 30,978,917

ESTIMATED FOR THE PROJECTED PERIOD:

APRIL 93 Through MARCH 96

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	TOTAL
TIERM SALES (\$'M)													
RESIDENTIAL	1,804,363	1,510,304	1,451,802	1,363,491	1,339,273	1,403,228	1,437,769	1,503,308	1,910,317	3,218,840	2,361,828	1,908,214	21,385,840
COMMERCIAL	4,152,300	4,104,307	3,661,600	3,665,356	3,808,860	4,003,298	3,833,314	-1,089,257	3,992,418	4,703,861	4,307,407	4,482,261	48,874,338
COMMERCIAL LARGE VOL. 1	0	0	0	0	0	0	0	0	0	0	0	0	0
COMMERCIAL LARGE VOL. 2	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL FIRM	5,956,733	5,614,681	5,133,602	5,028,847	5,208,228	5,426,416	5,271,083	5,525,375	5,902,735	7,922,808	6,669,235	6,450,475	70,240,478
TIERM SALES (INTERLUPTIBLE)													
LARGE INTERLUPTIBLE	1,128,046	1,123,938	1,122,790	877,346	1,116,600	1,045,181	1,248,540	1,187,182	1,140,272	1,242,781	1,032,260	1,279,223	13,854,149
TRANSPORTATION	483,983	565,022	577,686	541,735	637,877	418,319	818,396	688,177	631,719	701,661	637,808	520,047	7,084,280
TOTAL INTERLUPTIBLE	754,233	796,228	796,916	773,575	713,814	648,843	648,530	621,005	643,738	643,738	787,504	757,360	8,480,804
TOTAL TIERM SALES	2,308,242	2,317,214	2,487,292	2,312,609	2,488,061	2,111,443	2,516,489	2,518,294	2,415,727	2,508,596	2,367,732	2,558,802	29,254,293
NUMBER OF CUSTOMERS (FIRM)	8,312,975	8,121,875	7,830,802	7,371,523	7,674,329	7,518,829	7,787,549	8,003,839	8,313,482	10,529,370	8,088,661	8,007,127	86,474,771
NUMBER OF CUSTOMERS (INT.)													
RESIDENTIAL	90,287	90,527	90,773	91,017	91,052	91,499	91,707	91,828	92,150	92,372	92,594	92,816	91,577
COMMERCIAL	4,094	4,719	4,744	4,772	4,799	5,828	4,948	4,889	4,088	4,908	4,928	4,949	4,912
COMMERCIAL LARGE VOL. 1	0	0	0	0	0	0	0	0	0	0	0	0	0
COMMERCIAL LARGE VOL. 2	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL FIRM	94,981	95,246	95,517	95,789	95,851	97,324	96,655	96,717	97,038	97,280	97,522	97,765	96,489
NUMBER OF CUSTOMERS (INT.)													
INTERLUPTIBLE	24	24	24	24	24	24	24	24	24	24	24	24	24
LARGE INTERLUPTIBLE	3	3	3	3	3	3	3	3	3	3	3	3	3
TRANSPORTATION	10	10	10	10	10	10	10	10	10	10	10	10	10
TOTAL INTERLUPTIBLE	37	37	37	37	37	37	37	37	37	37	37	37	37
TOTAL CUSTOMERS	95,008	95,283	95,554	95,823	95,888	97,351	96,692	96,834	97,075	97,317	97,559	97,802	96,528
TIERM USE PER CUSTOMER													
RESIDENTIAL	20	17	16	15	15	15	16	16	21	35	29	21	233
COMMERCIAL	865	870	776	768	808	687	781	838	817	658	874	908	8,800
COMMERCIAL LARGE VOL. 1	---	---	---	---	---	---	---	---	---	---	---	---	---
COMMERCIAL LARGE VOL. 2	---	---	---	---	---	---	---	---	---	---	---	---	---
INTERLUPTIBLE	47,002	46,833	49,781	40,723	48,305	43,549	52,023	48,883	47,511	51,762	43,011	53,301	368,823
LARGE INTERLUPTIBLE	181,321	198,334	192,652	187,245	212,559	138,773	208,132	233,000	210,573	233,887	212,636	173,349	2,361,430
TRANSPORTATION	75,423	78,853	79,882	77,356	71,381	64,894	64,853	62,181	64,334	81,214	72,755	75,738	648,585

COMPANY:

FINAL FUEL OVER/UNDER RECOVERY

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

FOR THE PERIOD: OCTOBER 93 Through SEPTEMBER 94

1 TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2 Line 3 (3/94)	15,686,082
	A-2 Line 3 (9/94)	<u>9,742,719</u>
Total 12 months period ending 9/94:		25,428,801
2 TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	A-2 Line 6 (3/94)	14,721,923
	A-2 Line 6 (9/94)	<u>10,383,205</u>
Total 12 months period ending 9/94:		25,105,128
3 ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD (2-1)		(323,673)
4 INTEREST PROVISION	A-2 Line 8 (3/94)	(4,825)
ACTUAL OVER/UNDER RECOVERY	A-2 Line 8 (9/94)	<u>(2,153)</u>
Total 12 months period ending 9/94:		(6,976)
4 a FGT - PGA refund	A-2 Line 10 a (9/94)	347,440
5 FOR THE PERIOD (3+4+4a)		516,789
6 LESS: ESTIMATED/ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD APRIL Through MARCH	E-4 Line 4 Col.4	204,467
(From Schedule E-2) WHICH WAS INCLUDED IN THE CURRENT APRIL Through MARCH PERIOD		
7 FINAL FUEL OVER/UNDER RECOVERY TO BE INCLUDED IN THE PROJECTED APRIL Through MARCH PERIOD (5-6)		312,322

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the Prepared Direct Testimony and Exhibits of Paul J. Chymiy has been furnished by Hand Delivery* or by U.S. Mail to the following parties of record this 17th day of January, 1995:

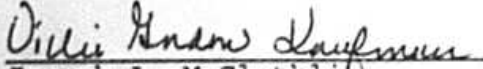
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