

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

RE: Purchsed Gas Adjustment)	
(PGA) True-Up)	DOCKET NO: 960003-GU

OF
JERRY H. MELENDY, JR.

ON BEHALF OF

SEBRING GAS SYSTEM, INC.

DOCUMENT NUMBER-DATE

00862 JAN 24 %

FPSC-RECORDS/REPORTING

Q. 2 employed and in what capacity. 3 A. My name is Jerry H. Melendy, Jr., my business address is 3515 U.S. Highway 27, South, Sebring, Florida 33870-5452. 4 5 I am the Vice President of Sebring Gas System, Inc. (the Company), 6 a Florida Corporation. 7 Q. What are your responsibilities in that position? 8 A. I an responsible for all areas of finance, rates, accounting 9 and taxes as well as general management responsibilities 10 of the company. 11 Please state your educational background. Q. I have an Associate of Arts degree from Polk Community 12 A. College. I have a Bachelor of Arts degree from the University 13 14 of South Florida. What is the purpose of your testimony? 15 Q. The purpose of my testimony is to present the calculation of Sebring Gas 16 A. System's levelized purchased gas cost for the upcoming twelve-month 17 18 period April 1996 through March 1997. 19 Q. Has the Company prepared the Schedules as prescribed by this Commission for this purpose? 20 Yes, it has. The Schedules prescribed by the Commission are 21 A. 22 being filed at this time. Copies are attached to my testimony. Q. Would you please identify the Schedules which you are filing? 23 Yes. The Schedules are identified as Composite Exhibit JHM-2 24 A.

Please state your name, business address, by whom you are

1

1		and are as follows:
2		E-1 - PURCHASED GAS ADJUSTMENT COST RECOVERY
3		CLAUSE CALCULATION, Original Estimate for the Projected
4		Period April 1996 through March 1997.
5		E-1/R - PURCHASED GAS ADJUSTMENT COST RECOVERY
6		CLAUSE CALCULATION, Revised Estimate for the Period April 1995
7		through March 1996.
8		E-2 - CALCULATION OF TRUE-UP AMOUNT for the
9		Current Period April 1995 through march 1996.
10		E-3 - TRANSPORTATION PURCHASES, SYSTEM SUPPLY
11		AND USE for the Period April 1996 through March 1997. Because
12		Sebring Gas does not purchase transportation gas, this schedule, although
13		included in this filing, is not applicable.
14		E-4 - CALCULATION OF TRUE-UP AMOUNT,
15		PROJECTED PERIOD April 1996 through March 1997.
16		E-5 - THERM SALES AND CUSTOMER DATA for
17		the Projected Period April 1996 through March 1997.
18	Q.	Were these schedules prepared under your direction and
19		supervision?
20	A.	Yes, they were.
21		REVISED ESTIMATES FOR THE PERIOD
22		APRIL 1995 - MARCH 1996
23	Q.	What is the revised estimate of total purchased gas cost for the
24		period April 1995 through March 1996?
25	A	The revised estimate of purchased gas cost for the current period

1		April 1995 through March 1996 is \$182,074.
2	Q.	What is the revised estimate of gas revenue to be collected for the
3		current period April 1995 through March 1996?
4	A.	The revised estimate of gas revenue to be collected for the current
5		period April 1995 through March 1996 is \$171,007.
6	Q.	What is the revised true-up amount, including interest,
7		estimated for the current period April 1995 through March
8		1996?
9	A.	The company's estimate for the revised true-up, including
10		interest, to be an overcollection of \$53.
11		PROJECTIONS FOR THE PERIOD
12		APRIL 1996 THROUGH MARCH 1997
13	Q.	How was the projections for the period April 1996 through
14		March 1997 determined?
15	A.	The estimated gas supply requirements for each month of the
16		twelve month period were determined initially. These requirement
17		estimates were based upon the estimated sales to ultimate customers
18		for the period.
19	Q.	What steps were used to determine the estimated cost of gas for the
20		projected period April 1996 through March 1997?
21	A.	As reported on Schedule E-1, lines 1 through 11, the total cost of
22		gas consists of the cost of demand and commodity costs of firm
23		transportation service(FTS) on FGT, the commodity cost of gas paid to
24		our supplier, Pennisula Energy Services Co. (PESCO) and the cost of ga

1	transportation as billed by the City of Sebring.
2	The demand portion of services (line 5of Schedules E-1 E1/R) is based on
3	Sebring Gas System's contract with FGT and an estimate of FGT's demand
4	rates for these services. The demand rates used for FTS-1 service for
5	the months April 1995 through June 1995 are the current rates in
6	effect. The rates used for the months July 1995 through March 1996
7	are the rates proposed by FGT for that period of time.
8	The commodity portion of the Cost of Gas Purchased is shown
9	as Lines 1 and 4 of Schedule E-1. The Commodity Pipeline amount
10	(line1) is based on FGT's "FTS" Commodity Rate multiplied by the
11	amount of therms transported for our system supply. The rate utilized
12	for the projected period April 1996 through March 1997 are the
13	current rates in effect.
14	The Commodity (Other), (line 4) is based on amount of therms
15	purchased by Sebring Gas, multiplied by the current rate per therm,
16	plus a management fee. The rate is based upon the price paid by
17	our supplier PESCO, plus the management fee of \$.005 per therm.
18	The management fee allow Sebring Gas to benefit from the work
19	research of the gas procurement department of PESCO for
20	obtaining the best gas price. Because of Sebring Gas' small
21	size and lack of experience in acquiring gas, the best use of the
22	company's funds and resources is to contract PESCO to
23	provide gas for the company.
24	Other charges for the Cost of Gas Purchased is represented on
25	Line 6 of Schedule E-1. This figure consists of a charge for

1		transportation by the City of Sebring, any Western Division
2		Revenue Sharing Credit from FGT and PGA Reporting Fees.
3		The City of Sebring transports the company's gas supply through
4		a 7 mile pipeline connected to FGT's gatestation in Avon Park
5		and ending at Sebring Gas' gatestation in Sebring. The pipeline
6		is presenting owned by Tampa Electric Company (TECO), who
7		allows the City of Sebring to operate and maintain. The rate for
8		transportation is based on a contract with the city for \$.035 per
9		MCF transported. The PGA Preparation Fee is estimated to be
10		\$750.00 per month, as levied by our outside CPA firm, Ryals,
11		Brimmer, Burek and Keelan.
12	Q.	How was the projected total firm sales determined?
13	A.	The company has only firm sales at this time. Subsequently,
14		the total sales and firm sales are the same. The total sales were
15		determined by using historical averages for both classes, residentia
16		and commercial, customers, with a growth factor added. The total
17		sales are shown on Line 27 of Schedule E-1. The total estimated
18		sales for the Projected period April 1996 through March 1997 is
19		648,000 therms.
20	Q.	What is the company's average cost per therm for the Projected
21		period Aprill 1996 through March 1997?
22	A.	Show on Line 40 of Schedule E-1, the company's average cost
23		of gas for the Projected period April 1996 through March 1997
24		is estimated to be 29.128 cents per therm. to arrive at the Total
25		PGA Factor, the average cost of gas is adjusted for the estimated

1		total true-up through March 1996, as shown on Schedule E-4,
2		and for revenue-related taxes.
3	Q.	What is the projected PGA Factor for the Projected period
4		April 1996 through March 1997?
5	A.	The projected PGA Factor for the projected period is 35.007
6		cents per therm, as shown on Line 45 of Schedule E-1.
7	Q.	The estimated total true-up for the period April 1995 through
8		March 1996, as shown on Schedule E-4 is included in the
9		projected PGA Factor for the period April 1996 through March
10		1997. How was the figure calculated?
11	A.	The final true-up amount for the period April 1994 through
12		March 1995 is added to the estimated end of period net true-up
13		for April 1995 through March 1996. The April 1995 through
14		March 1996 estimated true-up is based on eight months' actual
15		plus four months' projected data.
16	Q.	What is the impact of the total true-up for the period April 1995
17		through March 1996 on the projected PGA Factor for the
18		Projected period April 1996 through March 1997?
19	A.	The projected true-up for the period, ending March 1996 is
20		underrecovery of \$3,818, which is shown on line 4, Column
21		4 of Schedule E-4. Dividing the underrecovery of \$3,818 by
22		the projected therm sales of 648,000 therms results in a
23		collection of .589 cents per therm to be included in the proposed
24		PGA Factor.
25	0.	What is the maximum levelized purchased gas factor (cap)

1		that you are proposing for the projected period April 1996
2		through March 1997?
3	A.	The maximum levelized purchased gas factor (cap) that Sebring
4		Gas is proposing for the period is 35.007 cents per therm.
5		This factor represents the estimated cost of gas for the month
6		of March, 1996, the month with the higher estimated cost of
7		gas, plus the true collection of .589 per therm, and the
8		total of the two figures multiplied by the tax revenue factor 1.01911.
9		Because the company has experienced higher winter costs for gas
10		and through projections supplied by our supplier, PESCO, we
11		anticipate this trend to continue for the projected period. The higher
12		winter average for the cost of gas dictates that the proposed
13		maximum levelized purchased gas cost factor (cap) be as it is.
14		Using the proposed cap will allow Sebring Gas to possibility
15		avoid large overrecoveries during the winter months when purchased
16		gas prices are highest. This procedure, combined with the ability
17		to flex down the rates when gas prices become lower will allow Sebring
18		Gas to operate at it's highest financial efficiency and provide our
19		ratepayers with gas prices more realistically with actual costs.
20	Q.	Does this conclude your testimony?
21	A.	Yes, it does.

SEBRING GAS SYSTEM, INC.

APRIL 1996 - MARCH 1997

PURCHASED GAS PROJECTION FILING

EXHIBIT JHM-2

PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION

SCHEDULE B-1 (REVISED 6/08/94)

ORIGINAL BUTWATE FOR THE PROJECTED PERIOD:

APRIL, 1996 Ybrough MARCH, 1997

				DJECTION.								(Calling of		SAID GES
COST OF GAS PU	RCHASED	APR	MAY	JUN	JUL	AUG	BEP	OCT	HOV	DEC	JAN	rea	MAR	TOTAL
1 COMMODITY (Pipeline)		\$348	\$244	\$302	\$281	\$274	\$250	\$338	\$396	\$490	\$590	\$547	\$518	\$4.5
2 NO NOTICE SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	
3 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0		
4 COMMODITY (Other)		9,600	9,315	8.274	7,250	7,088	0,336	8,742	10,780	14,076	17,794	17,760	AS THE RESERVE	
5 DEMAND	2,079	1,949	1,819	1,689	1,648	1,580	2,038	2,382	2,945		DISTANCE STREET	18,720	135,7	
6 OTHER - Sebring Trans. Ch			P32-133-25-980	00103517=33909140	A REPORTS IN L		Mall:#395000	2.65-250-497601		NUMBER OF STREET	3,551	2,291	3,118	27,
LEGS END-USE CONTRACT		1,584	1,485	1,388	1,287	1,254	1,188	1,551	1,815	2,244	2,708	2,508	2,376	21,
7 COMMODITY (Pipeline)								100						5
		0	0	0	0	0	0	0	0	0	0	0	0	
8 DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	
		1 0	0	0	0	0	0	0	0	0	0	0	0	
10		0	0	0	0	0	0	0	0	0	0	0	0	TO DV
11 TOTAL COST (1+2+3+4+5	+6)-(7+6+9+10)	\$13,009	\$12,993	\$11,781	\$10,507	\$10,242	\$9,343	\$12,667	\$15,373	\$19,755	\$24,641	\$23,108	\$24,732	\$158
12 NET UNBILLED		0	0	0	0	0	0	0	0	0	0	0	0	SPECIAL
13 COMPANY USE		0	0	0	0	0	0	0	0	0	0	0		
14 TOTAL THERM SALES		\$14,157	\$13,511	\$12,258	\$10,942	\$10,666	\$9,738	\$13,191	\$15,967	\$20,540	\$25,605	\$24,004		
THERMS PURCHA	SED		*10,011	412,200	310,012		****		910,001	820,040	********	*24,004	\$25,637	\$196
15 COMMODITY (Pipeline)	Billing Determinants Only	48,000	45,000	42,000	39,000	38,000	36,000	47,000	55,000	68,000	82,000	70.000		
16 NO NOTICE SERVICE	Billing Determinants Only		0	120000000000000000000000000000000000000	0	0	0	0		HICKORY THE	THE RESERVE AND ADDRESS OF	76,000	72,000	648
17 SWING SERVICE		0	113500000016	0		SV 120222	HALL STEEL	STREET, STREET	0	0	. 0	0	0	
	Commodity	0	0	0	0	0	0	0	0	0	0	0	0	
18 COMMODITY (Other)	Commodity	48,000	45,000	42,000	39,000	38,000	38,000	47,000	55,000	65,000	82,000	78,000	72,000	648
19 DEMANO	Billing Determinants Only	48,000	45,000	42,000	39,000	38,000	36,000	47,000	55,000	68,000	82,000	76,000	72,000	548
20 OTHER	Commodity	48,000	45,000	42,000	39,000	36,000	38,000	47,000	55,000	68,000	82,000	78,000	72,000	648
LESS RIND-USE CONTRACT														1
21 COMMODITY (Pipaline)		0	0	0	0	0	0	0	0	0	0	0	0	
22 DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	
23		0	0	0	0	0	0	0	0	0	0	0	0	
24 TOTAL PURCHASES (+18	1-(21+22+23)	48,000	45,000	42,000	39,000	38,000	38,000	47,000	55,000	68,000	82,000	76,000	72,000	648
25 NET UNBILLED		0	0	0	0	0	0	0	0	0	010000000000000000000000000000000000000	NAMES ASSOCIATE		
28 COMPANY USE		. 0	0	0	0	0	0	0			0	0	0	040.00
27 TOTAL THERM SALES	P1 70	CARL CONTRACTOR		7100075255				570.65	0	0	0	0	0	
CENTS PER THER	(24-26)	48,000	45,000	42,000	39,000	38,000	38,000	47,000	55,000	68,000	82,000	78,000	72,000	648,
28 COMMODITY (Pipeline)														
29 NO NOTICE SERVICE	(1/15)	0.721	0.542	0.719	0.721	0.721	0.719	0.719	0.720	0.721	0.720	0.720	0.719	0
	(2/16)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
30 SWING SERVICE	(3/17)				· 同,是这是									
31 COMMODITY (Other) 32 DEMAND	(4/18)	20,000	20.700	19.700	18.590	18.600	17.600	18.600	19.800	20,700	21.700	23.368	26.000	20
33 OTHER	(5/19)	4.331	4.331	4.331	4.331	4.332	4.333	4.332	4.331	4.331	4.330	3,014	4.331	4
ESS END-USE CONTRACT	(8/20)	3.300	3.300	3,300	3.300	3.300	3.300	3.300	3.300	3.300	3.300	3.300	3.300	3
34 COMMODITY Pipeline	(7/21)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	-	_	100000		150
35 DEMAND	(8/22)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR ERR	ERR	ERR	
36	(9/23)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	CONTRACTOR SINCE
7 TOTAL COST	(11/24)	28.362	28.873	28.050	28.941	28.953	25.953	26.951	27.951	29.051	30,050	30,403	ERR 34.350	29
M NET UNBILLED	(12/25)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
99 COMPANY USE	(13/26)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
40 TOTAL THERM SALES	(11/27)	28.352	28.873	28,050	28.941	26.953	25.953	28.951	27.951	29.051	30,050	30,403	34,350	26
11 TRUE-UP	(E-4)	0.58900	0.58900	0.58900	0.58900	0.58000	0.58900	0.58900	0.58900	0.58900	0.58900	0.58900	0.58900	0.5
42 TOTAL COST OF GAS	(40+41)	28.941	29.462	28.639	27.530	27.542	28.542	27.540	28.540	29.640	30.639	30.992	34.939	29
43 REVENUE TAX FACTOR		1.01911	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911	1.01
44 PGA FACTOR ADJUSTED	FOR TAXES (42x43)	29.494	30.025	29,186	28.056	28.068	27.049	28.066	29.085	30.208	31.225	31.584	35.607	30
45 PGA FACTOR ROUNDED	TO NEAREST .001	29.494	30.025	29.188	28.056	28.068	27.049	28.066	29.085	30.208	31.225	31.584	35.607	30

PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION

REVISED ESTEMATE FOR THE PROJECTED PERIOD:

APRIL 95 Through MARCH 95

SCHEDULE E-1/R (REVISED 8/19/83)

2007 07 044 5150	PRINCIPOLINI CONTRACTOR CONTRACTO	CTUAL	and the same of the		-	-	-	-	R# /18E	D PROJECTI	ON		1125560
COST OF GAS PURCHASED	APR	WAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	PEB	MAR	TOTAL
1 COMMODITY (Pipeline)	322	273	251	251	250	247	297	390	459	569	468	482	4.
2 NO NOTICE SERVICE	1,145	1,183	937	968	861	937	0	0	0	0	0	0	
3 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	
4 COMMODITY (Other)	7,333	6,758	6,601	5,855	5,289	5,566	7,260	10,283	15,599	23,542	18,200	16,100	128
5 DEMAND	1,947	1,652	1,518	1,518	1,512	1,494	1,792	2,354	2.836	3,421	2,815	2,902	25.
6 OTHER	1,417	1,405	1,227	1,089	1,160	1,053	(640)	1,793	2,159	2,607	2,145	ALC: U.S. STREET	Transmission of the
EBS END-USE CONTRACT										2,007	2,140	2,211	17
7 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0			
8 DEMAND	0	0	0	0	0	0	0	0	0		0	0	
	0	0	0	0	0	0	0	0		0	0	0	
FGT 1993-1994 PGA REFUND	0	0	0	0	0	0	Children Co. Co.	32	0	0	0	0	
TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	THE RESERVE THE PARTY OF THE PA	11,271	10,534		THE PARTY OF THE P	AND DESCRIPTION OF THE PARTY OF	0	0	0	0	0	0	
NET UNBILLED	12,164	11,2/1	10,554	9,681	9,072	9,297	8,709	14,820	21,063	30,139	23,628	21,695	17
COMPANY USE	0	0	ALCOHOLD CONTRACTOR	0	0	0	0	0	0	0	0	0	
TOTAL THERM SALES	0	0	0	0	0	0	0	0	0	0	0	0	
THERMS PURCHASED	9,964	10,810	9,931	9,399	8,903	7,813	11,844	9,789	19,280	29,422	22,897	20,955	17
COMMODITY (Pipeline)	1,000		25.2.2	45.515			-	-			-		1170
NO NOTICE SERVICE	44,950	38,140	35,040	35,040	34,820	34,500	41,370	54,350	65,480	70,000	64,000	62,500	56
	0	0	0	0	0	0	0	0	0	0	0	0	
SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	
COMMODITY (Other)	44,950	38,140	35,040	35,040	34,820	34,500	41,370	54,350	65,480	70,000	64,000	62,500	58
DEMAND	44,950	38,140	35,040	35,040	34,820	34,500	41,370	54,350	65,480	70,000	64,000	62,500	58
OTHER	42,963	41,500	37,887	33,520	35,714	32,548	44,851	55,406	67,009	70,000	64,000	62,500	58
ISS END-USE CONTRACT				1000		Maria Maria			0		-		- 30
COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	
DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	
	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL PURCHASES (+17+18)-(21+22+23)	44,950	37,300	35,040	35,040	34,820	34,500	41,370	54,350	65,480	CONTENTANT	61000	- 0	
NET UNBILLED	0	0	0	0	0	0	0	0	0,400	70,000	64,000	62,500	56
COMPANY LISE	0	0	0	0	0	0	0	0	NAME OF TAXABLE PARTY.	0	0	0	
TOTAL THERM SALES	42,936	40,718	36.291	34,286	35,099	32,121	43,250	AND THE RESERVE OF THE PERSON NAMED IN	0	0	0	0	
CENTS PER THERM	42,930]	40,110	30,291	34,2001	35,099	32,1211	43,200	52,589	64,788	70,000	64,000	62,500	57
COMMODITY (Pipeline) (1/15)	0.716	0.716	0.716	0.716	0.718	0.716	0.740	2242					
NO NOTICE SERVICE (2/16)	ERR	ERR	ERR	ERR	ERR	ERR	0.718 ERR	0.718	0.716	0.813	0.731	0.771	
SWING SERVICE (3/17)	ERR	ERR	ERR	ERR	ERR	ERR		ERR	ERR	ERR	ERR	ERR	
가는 그렇게 들었는 입지 이번을 하지 않아 있다면 하면 하는 것이 하지만 때 그리아를 하지 않다.	AND THE RESERVE AND THE PERSON OF THE PERSON	- 100 Unit	ON DESCRIPTION	Photograph of the		32 S () () () () () () ()	ERR	ERR	ERR	ERR	ERR	ERR	
등 ⁴ 이렇게 된 것이다고 하고 (1. 전기 라고이 1.) [[] [] [] [] [] [] [] [] []	16.314	17.719	18.836	16.709	15.190	16.133	17.549	18.920	23.823	33,631	28.438	25.760	2
	4.331	4.331	4.332	4.332	4.342	4.330	4.332	4.331	4.331	4.887	4.398	4.643	
	3.298	3.386	3.239	3.249	3.248	3.235	-1.427	3.236	3.222	3.724	3.352	3 538	
COMMODITY Pipeline (7/21)												((5)	
2 전 20 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
DEMAND (8/22)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
(9/23)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
TOTAL COST (11/24)	27.061	30.217	30.063	27.628	26.054	26.948	21.051	27.268	32,167	43.056	36,919	34.712	
NET UNBILLED (12/25)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	CONTRACTOR OF STREET	3
COMPANY USE (13/26)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR		ERR	
TOTAL THERM SALES (11/27)	28.331	27.681	29.026	28.236	25.847	28.944	20.136	28.181	District Control of		ERR	ERR	3.68
TRUE-UP (E-2)	(1.81300)	(1.81300)	(1.81300)	(1.81300)	(1.81300)	(1.81300)	A STREET TO STREET BEING		32.511	43.056	36.919	34.712	1
TOTAL COST OF GAS (40+41)	26.518	25.868	27.213	26.423	The Control of the State of the		(1.81300)	(1 81300)	(1.81300)	(1.81300)	(1.81300)	(1.81300)	(1
REVENUE TAX FACTOR			WHILE COMPANY THE REST		24.034	27.131	18.323	26.368	30.698	41.243	35,106	32.899	2
PGA FACTOR ADJUSTED FOR TAXES(42x43)	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911	1.0
	27.024	26.362	27.734	26.928	24.493	27.649	18.674	26.872	31.284	42.031	35.777	33.528	2
PGA FACTOR ROUNDED TO NEAREST 001	27.024	26.362	27.734	26.928	24.493	27.649	18.674	26.872	31.284	42.031	35.777	33.528	

FOR THE CURRENT PERIOD:

CALCULATION OF TRUE-UP AMOUNT

APRIL 95

Through

MARCH 96

SCHEDULE E-2 (REVISED 8/19/83)

		-ACTUAL				THE WATER			REVISE	D PROJECT	ON	Contraction of	TOTAL
	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	PERIOD
TRUE-UP CALCULATION		A CALIFORNIA						S. La	House the				(SEE MANY OF
1 PURCHASED GAS COST	7,855	CONTRACTOR STATE	6,852	8,106	5,539	5,813	7,557	10,673	16,068	24,111	18,668	16,582	132.65
2 TRANSPORTATION COST .	4,509	BOOK TO SERVICE	3,682	3,575	3,533	3,484	1,152	4,147	4,995	8,028	4,960	5,113	49,41
3 TOTAL	12,164	11,272	10,534	9,681	9,072	9,297	8,709	14,620	21,083	30,139	23,628	21,695	182.07
4 FUEL REVENUES (NET OF REVENUE TAX)	9,964	10,810	9,931	9,399	8,903	7,813	11,844	9,789	19,280	29,422	22,807	20,955	171,00
5 TRUE-UP COLLECTED OR (REFUNDED)	917	917	917	917	917	917	917	917	917	917		017	
6 FUEL REVENUE APPLICABLE TO PERIO (LINE 4 (+ or -) LINE 5)	10,881	11,727	10,848	10,316	9,820	8,730	12,761	10,706	20,197	30,339	917 23,814	917 21,872	11,00
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(1,283)	455	314	635	748	(567)	4,052	(4,114)	(866)	200	188	177	(6
8 INTEREST PROVISION-THIS PERIOD (21)	31	24	21	19	18	14	18	13			NACE AND ASSESSED.		
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	7,147	4,978	4,540	3,958	3,695	3,544	2,074	5,227	209	(1,577)	(2,304)	Control of the Contro	28,44
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(917)	(917)	(917)	(917)	(917)	(917)	(917)	(917)	(917)	(917)	(917)	(917)	(11,00
10a FLEX RATE REFUND (If applicable)	0	0	0	0	0	0	0	0					
11 TOTAL ESTIMATEDIACTUAL TRUE-UP (7+8+9+10+10=)	4,978	4,540	3,958	3,695	3,544	2,074	5,227	209	(1,577)	(2,304)	(3,047)	(3,804)	(3,80
NTEREST PROVISION													
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	7,147	4,978	4,540	3,958	3,695	3,544	2,074	5,227	209	(1,577)	(2,304)	(3,047)	28,44
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	4,947	4,516	3,937	3,676	3,526	2,080	5,209	196	(1,574)	(2,294)	(3,034)	(3,787)	17,37
14 TOTAL (12+13)	12,094	9,494	8,477	7.634	7004	5,604						7	
15 AVERAGE (50% OF 14)	8,047	4.747	4,239	3,817	7,221	HEROTOPINA PROPERTY	7,283	5,423	(1,365)		(5,338)	VII./10.17.70-0.051	45,82
16 INTEREST RATE - FIRST DAY OF MONTH	6.12000%	6.07000%	6.07000%	6.10000%	3,611 5.88000%	2.802 5.84000%	3,842 5.86000%	2,712 5.81000%	5.81000%	(1,936) 5.81000%	(2,689) 5.81000%	(3,417) 5.81000%	22,91
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	8.07000%	6.07000%	6.10000%	5.88000%	5.84000%	5.86000%	5.81000%	5.82000%	5.80000%	5.81000%	5.81000%	5.81000%	
18 TOTAL (16+17)	12.19000%	12 14000%	12 17000%	11 080000K	44 700000	44 70000W	44 070000						
19 AVERAGE (50% OF 18)	6.09500%	6.07000%	6.08500%	11.96000% 5.98000%	5.85000%	5.85000%	F 025000%						
20 MONTHLY AVERAGE (19/12 Months)	0.50792%	0.50583%	0.50708%		The second second second	Elitable Control State Control	District Control of the	5.81500%	5.80500%	5.81000%	5.81000%	5.81000%	
21 INTEREST PROVISION (15i20)	\$31	\$24	\$21	No. of Concession, Name of Street, or other Designation, Name of Street, Name	0.48750%	0.48750%	0.48625%	0.48458%	0.48375%	0.48417%	0.48417%	0.48417%	
		924	321	\$19	\$18	\$14	\$18	\$13	(\$3)	(\$9)	(\$13)	(\$17)	

TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE

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

K distriction	ESTIMATED FO	R THE PROJECT	ED PERIOD	OF:		APRIL 96	Through	MARCH 97			
							COMMODIT		Element .		TOTAL
	PURCHASED	PURCHASED	SCH	SYSTEM	END	TOTAL	THIRD		DEMAND	OTHER CHARGES ACAGRUFUEL	CENTS PER
HTMON	FROM	FOR	TYPE	SUPPLY	USE	PURCHASED		PIPELINE	COST		THERM
						0	TO SHELL TO SELECT IN				ERR
						0	TARREST CONTROL				ERR
						0					ERR
						0	ECONOMISSION AND ADDRESS OF				ERR
						0	\$12-21R* He-CUMPLED				ERR
						0	THE STATE OF THE S				ERR
	NOT APPLI	CARLE				0					ERR
	NOT AFFE	PABLE				0	\$100 A \$100 Block \$200 Block	NOT APP	ICABLE		ERR
						0	I BEST ALCHEM HENCOTE				ERR
						0	■ Resident Application (ST 1997) And Company (ST 1997) And Com				ERR
						0					ERR
						0					ERR
						0	CONTRACTOR STATE OF THE PARTY O				ERR
						0	THE RESERVE OF THE PARTY OF THE				ERR
						0	Proprietal (2500) Child Albachia				ERR
						0	HS25520000000000000000000000000000000000				ERR
						0	CAPTER SOUTH THE PROPERTY OF				ERR
						0	LANGUAGE TABLEST STREET, ALL				ERR
						0					ERR
						0	2790089/3600000mc/c/C				ERR
						0	120/12/20/00 12 12/20/20 12/20/20				ERR
						0					ERR
		6200				0	13.1 (a) ONE 22.5 CHI P. D. LOYL				ERR
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AL.						0			V 200		ERR
10 7 BV				0	0	0	0	ALC: NO. 120 NO.	0	0	ERP

CALCULATION OF TRUE-UP AMOUNT PROJECTED PERIOD

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

ESTIMATED FOR THE PROJECTED PERIOD:

APRIL, 1996

Through

MARCH, 1997

	PRIOR PERIOD: AP	CURRENT PERIOD: 'APR 95-MAR 96			
	(1) TWO MONTHS ACTUAL PLUS FOUR MONTHS REVISED ESTIMATE	(2) ACTUAL	(3) (2)-(1) DIFFERENCE	(4) TWO MONTHS ACTUAL PLUS FOUR MONTHS REVISED ESTIMATE	(5) (3)+(4) TOTAL TRUE-UP
1 TOTAL THERM SALES \$	153,717	139,482	(14,235)	182,011	167,776
2 TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION	(533)	(9,212)	(8,679)	(63)	(8,742)
3 INTEREST PROVISION FOR THIS PERIOD	1,129	1,137	8	116	124
4 END OF PERIOD TOTAL NET TRUE-UP	(4,204)	(8,075)	(3,871)	53	(3,818)

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-8)

TOT. TRUE-UP(\$3,818) PROJ. THERMS SALES(648,000), =

(\$0,00589) PER THERM TRUE-UP REFUND

LINE 2 COLUMN (4) SAME AS LINE 7 SCHEDULE (E-2)

LINE 3 COLUMN (4) SAME AS LINE 8 SCHEDULE (E-2)

COMPANY: BEBFING GAS SYSTEM, INC. ESTIMATED FOR THE PROJECTED PERIOD:			THERM SALES AND CUSTOMER DATA APRIL, 1996 Through MARCH, 1986					SCHEDULE 64 (REVISED BYDNE)						
	APR	MAY	JUN	AL	AUG	SEP	oct	NOV	DEC	JAN	PER	MAR	TOTAL	
SERM BALES (FIRSO)					en English			114000000000000000000000000000000000000	A THE REAL PROPERTY.	-	765	max	TOTAL	
RESIDENTIAL	5,133	4,600	2,731	3,230	5,894	3,166	3,873	8,311	13,971	16,934	15,190	9,545	92.57	
COMMERCIAL	42,887	40,400	39,269	35,770	32,106	32,834	43,127	46,689	54.029	65,066	60,810	62,455	555,42	
COMMERCIAL LARGE VOL. 1	0		0	0	0	0	0	0	0	0	00,010	02,400	300,42	
COMMERCIAL LARGE VOL. 2	0	0	0	0	0	0	0	0	0	0	0	0		
	0	0	0	0	0	0	0	0	0	0	O	Ö		
	0	0	0	0	0	0	0	0	0	0	0	0		
TOTAL PIRM	48,000	45,000	42,000	39.000	38.000	36,000	47,000	55,000	68,000	82,000	76,000	72,000	648.00	
ERM SALES (INTERRUPTIBLE)							ACCUPATION OF THE PARTY.	- 1	00,000	02,000	70,000	72,000	040,00	
SWALL INTERPLIPTIBLE	0.00	0.00	0.00	0.00	0.00	0.00	0.001	0.00	0.001	0.00	0.00	0.00	0.0	
INTERRUPTIBLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0	
LARGE INTERPLETIBLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0	
TOTAL INTERPUPTIBLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
TOTAL THEPM SALES	48,000	45,000	42,000	39.000	38,000	36,000	47,000	55,000	68,000	82,000	76,000	72,000	0.0	
UMBER OF CUSTOMERS (FIRM)						00,000	41,000	00,000	00,000	02,000	70,000	12,000	648,00	
RESIDENTIAL	5901	540	470	430	425	425	465	570	590	640	645	630	53	
COMMERCIAL	89	91	91	93	93	94	94	95	97	98	99	100	94.5	
COMMERCIAL LARGE VOL. 1	0	0	0	0	0	0	0	0	0	0	ALLE - THE R. P. LEWIS CO., LANSING, MICH. 400, 100, 100, 100, 100, 100, 100, 100,	SECURIOR SEC	84.0	
COMMERCIAL LARGE VOL. 2	0	0	0	0	0	0	0	0	0	0	0	0		
	0	0	0	0	Ö	0	0	0	0	0	A CHARLEST TO SECTION AND ADDRESS OF THE PARTY OF THE PAR	0		
	0	0	0	o l	Ö	o	0	o	0	Ö	0	0		
TOTAL FIRM	679	631	561	523	518	519	559	865	687	738	0	0	****	
UMBER OF CUSTOMERS (INT.)	0.01	(C12)(((()))	Control (Control)	0201	3101	0101	3391	0001	00/	/30	744	730	629.5	
SMALL INTERPLIPTIBLE	0	01	01	01	01	01	01	01	01	0.1	0.1	Α.		
INTERFLIPTIBLE	0	0	0	0	o	o	0	Ö	Ö	0	0	0		
LARGE INTERRUPTIBLE	0	o	0	Ö	0	Ö	Ö	Ö	0	CHARLEST SHIP DOWN TO BE	0	0		
TOTAL INTERPLETIBLE	0	ol	0	o l	Ö	0	ol	0	0	0	0	0		
TOTAL CUSTOMERS	679	631	561	523	518	519	559	665	687	738	0	0		
HERM USE PER CUSTOMER	0,01	30.1	-	0201	0101	3101	338	000	001	/30	744	730	629.5	
FLISIDENTIAL	8.70	8.52	5.81	7.51	13.87	7.45	8.33	14.58	22.001	00.481	SAFET	18.18	170.0	
COMMERCIAL	481.65	443.96	431.53	384.62	345.23	349.30	458.80	491.46	23.68 557.00	26.46	23.55	15.15	173.0	
COMMERCIAL LARGE VOL. 1	ERR	ERR	ERR	ERR	ERR	ERR	ERR	481.46 ERR	THE RESERVE OF THE PARTY OF THE	663.94	614.24	624.55	5,877.4	
COMMERCIAL LARGE VOL. 2	ERR	ERR	ERR	ERR	ERR	ERR	ERR		ERR	ERR	ERR	ERR	ER	
	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ER	
SMALL INTERPLIPTIBLE	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR ERR	ERR	ERR	ERR	ERR	ER	
INTERRUPTIBLE	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR ERR	ER	
LARGE INTERRUPTIBLE	ERR	FRR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ER	