

LAW OFFICES
MESSER, CAPARELLO, METZ, MAIDA & SELF
A PROFESSIONAL ASSOCIATION

218 SOUTH MONROE STREET SUITE 100
POST OFFICE BOX 4878
TALLAHASSEE, FLORIDA 32302-1076
TELEPHONE (904) 222-0120
TELECOPIERS (904) 224-4359 (904) 425-1847

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January 24, 1997

Ms. Blanca Bayo, Director
Division of Records and Reporting
Room 110, Easley Building
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850

BY HAND DELIVERY

Re: Docket No. **970003-GU**; West Florida Natural Gas Company

Dear Ms. Bayo:

Enclosed for filing on behalf of West Florida Natural Gas Company in connection with the hearings to begin February 19, 1997 in this docket are an original and 15 copies of the following:

1. Petition for Approval of West Florida Natural Gas Company's Revised Purchased Gas Cost Recovery Factor; 975-97
2. Revised Direct Testimony of Tom Goodwin; and 476-97
3. Revised Schedules E-1/R, E-2, E-3, E-4 and E-5.

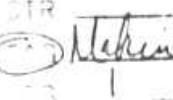
The purpose of this filing is to revise some of the data in the initial filing. The petition, revised testimony and revised schedules replace the documents filed January 17, 1997 in this docket.

Please indicate receipt of this document by stamping the enclosed extra copy of this letter.

Thank you for your assistance in this matter.

Sincerely,


Norman H. Horton, Jr.

CKK _____
VFA 1 _____
WSP _____
WF _____
DMU _____
DTR _____


3 + orig
NHH:abb
Enclosures

cc: Mr. Tom Goodwin
Mr. Jeff Householder
Parties of Record

Original
FILE COPY

1 BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION
2 DOCKET NO. 970903-EG
3 REVISED DIRECT TESTIMONY OF
4 TOM GOODWIN
5 ON BEHALF OF WEST FLORIDA NATURAL GAS COMPANY

6 Q. Please state your name and address.

7 A. My name is Tom Goodwin. My business address is 301 Maple
8 Avenue, Panama City, Florida. I am employed as Coordinator-
9 Gas Management by West Florida Natural Gas Company. My
10 responsibilities include the development of therm sales projections,
11 calculation of the monthly weighted average cost of gas (WACOG)

12 Q. What is the purpose of your testimony?

13 A. The purpose of my testimony is to describe how the sales
14 estimate of 26,261,143 therms for the period April 1997
15 through March 1998 was determined and to explain the
16 factors considered in the development of our maximum PGA
17 factor for this period.

18 Q. Please explain how the sales estimate was developed.

19 A. The estimate of 26,261,143 therms consists of projected
20 firm gas sales totaling 22,232,251 therms and
21 interruptible over-run sales from system supply to our
22 transportation customers totaling 4,028,892 therms. In
23 arriving at the firm sales estimate, a projected growth
24 factor of 1.5% for residential consumption and 1.5% for
25 commercial consumption was applied to the estimated sales

1 for the projected period as determined by our forecasting
2 model. Firm industrial sales will reflect the continuing
3 movement to Transportation. Sales of overrun gas to our transportation
4 customers, in excess of their firm transportation entitlements, is expected
5 to continue to decrease due to the availability of additional
6 transportation capacity for these customers through the capacity
7 release system now in effect.

8 Q. Please explain the development of the maximum PGA factor

9 A. Development of a maximum PGA factor for this annual projection
10 required consideration of all known and anticipated factors affecting
11 the actual total cost of gas supply. Factors such as balancing charges or
12 credits and possible penalty charges or credits from FGT were not
13 considered in this estimate. Total cost of gas has been determined by
14 multiplying estimated purchases from all sources by the appropriate
15 estimated commodity charge rate. Reservation charges have been
16 calculated for pipeline transportation based on revised contract levels
17 and entitlements. Usage and reservation rates are as reflected in
18 Florida Gas Transmission's latest filed tariff sheets. I have also
19 included expected costs or credits associated with no-notice
20 transportation entitlements. My estimates are based on known
21 and/or anticipated rates and past seasonal trends, with the
22 expectation that mid-course adjustments may be required. The
23 calculated total estimated cost of gas supply considers the effect
24 of transportation fuel usage at 3.06% to arrive at the average
25 cost per therm, which was then adjusted for true-up and taxes to

- 1 develop the purchased gas cost recovery factor
- 2 Q. What are the true-up totals for the period April 1, 1995 through
3 March 31, 1996 and April 1, 1996 through March 31, 1997?
- 4 A. As shown on Schedule E-4 our true-up was an underrecovery of
5 \$183,415. for the period April 1, 1995 through March 31, 1996.
6 The estimated true-up for the period April 1, 1996 through
7 March 31, 1997 is an underrecovery of \$438,185 based upon
8 eight months actual and four months estimated data.
- 9 Q. What is the total true-up for the projected period April 1, 1997
10 through March 31, 1998?
- 11 A. The final true-up for the projected April 1, 1997 through
12 March 31, 1998 is an underrecovery of \$621,600 as detailed on
13 Schedule E-4. A true-up collection factor of 2.367 cents per therm
14 has been calculated for the period, as is also shown on Schedule E-4
- 15 Q. What is the total purchased gas cost recovery factor to be applied
16 to customer bills during the period April 1997 through March 1998?
- 17 A. We project the maximum purchased gas cost recovery factor,
18 including WACOG, true-up factor and related taxes to be 53.340
19 cents per therm for the April 1997 through March, 1998 period.
- 20 Q. Are you sponsoring any schedules in this Docket?
- 21 A. Yes, I am sponsoring Schedules E-1/R, E-2, E-3 and E-5 for the current
22 period and Schedules E-1, E-3, E-4 and E-5 for the projected
23 period.
- 24 Q. Does this conclude your testimony?
- 25 A. Yes.

LINE #	APRIL 94			MARCH 97			REVISED			TOTAL PERIOD		
	AMOUNT	DEBIT	CREDIT	AMOUNT	DEBIT	CREDIT	AMOUNT	DEBIT	CREDIT	AMOUNT	DEBIT	CREDIT
1	484,971			298,300			370,777			1,800,460		
2	343,828			148,855			162,865			288,328		
3	788,888			834,324			832,742			602,238		
4	878,136			828,372			871,117			671,462		
5	22,484			22,484			22,484			22,484		
6	888,888			888,888			888,888			888,888		
7	88,881			142,780			18,828			11,468,411		
8	881			108			102			11,470		
9	88,148			88,302			23,474			143,578		
10	122,484			122,484			122,484			122,484		
10a	0			0			0			0		
11	163,848			22,474			21,408			143,578		
12	88,148			182,848			22,474			143,578		
13	163,382			88,711			21,308			143,448		
14	248,327			282,858			48,221			148,704		
15	124,784			131,238			23,818			124,828		
16	8,888			8,888			8,888			8,888		
17	8,888			8,888			8,888			8,888		
18	8,888			8,888			8,888			8,888		
19	8,888			8,888			8,888			8,888		
20	8,888			8,888			8,888			8,888		
21	8,888			8,888			8,888			8,888		

* If line 8 is a refund (1) add to line 4, if line 8 is a collection add to line 4.

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

ACTUAL/ RE-ESTIMATED FOR THE PROJECTED PERIOD OF APRIL 96 Through MARCH 97

MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	COMMODITY COST			DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
						TOTAL PURCHASED	THIRD PARTY	PIPELINE			
APRIL 96	FGT	ARIZONA	FTS 1		549,000	549,000		1,422	23,849	2,772	5.11
	FGT	STONE	FTS 1		360,000	360,000		932	15,592	1,818	5.10
	FGT	FRANKLIN	FTS 1		232,160	232,160		601	10,085	1,172	5.11
	FGT	MID FLORIDA	FTS 1		110,150	110,150		285	4,785	558	5.11
	Chevron	SYS SUPPLY	FTS 1	1,211,817		1,253,140	282,274	3,139	52,641	6,120	28.40
	Chevron	SYS SUPPLY	FTS 2	950,044		982,440	225,885	3,525	71,847	1,473	31.85
	END USERS	BALANCING	FTS 1	70,410		70,410	15,913				22.60
MAY 96	FGT	ARIZONA	FTS 1		533,200	533,200		1,381	23,162	2,693	5.11
	FGT	STONE	FTS 1		372,000	372,000		963	16,111	1,879	5.10
	FGT	FRANKLIN	FTS 1		279,000	279,000		723	12,120	1,409	5.11
	FGT	MID FLORIDA	FTS 1		81,020	81,020		210	3,520	409	5.11
	Chevron	SYS SUPPLY	FTS 1	747,123		772,400	170,312	1,935	32,455	3,773	27.90
	Chevron	SYS SUPPLY	FTS 2	857,528		857,200	148,148	2,439	49,795	1,019	30.33
	OFF - SYSTEM END USER	BALANCING BALANCING	FTS 1 FTS 1	171,400 123,350		171,400 123,350	51,751 27,209				30.19 22.08
JUN 96	FGT	ARIZONA	FTS 1		518,000	518,000		1,338	22,415	2,806	5.11
	FGT	STONE	FTS 1		380,000	380,000		932	15,592	1,818	5.10
	FGT	FRANKLIN	FTS 1		270,000	270,000		699	11,729	1,364	5.11
	FGT	MID FLORIDA	FTS 1		128,000	128,000		328	5,473	638	5.11
	Chevron	SYS SUPPLY	FTS 1	718,836		741,280	172,021	1,857	31,139	3,620	29.11
	Chevron	SYS SUPPLY	FTS 2	615,028		638,000	148,928	2,282	48,578	953	32.31
	OFF - SYSTEM END USER	BALANCING B BALANCING	FTS 1 FTS 1	128,900 1,210		128,900 1,210	35,139 272				27.28 22.48
JUL 96	FGT	ARIZONA	FTS 1		533,200	533,200		1,381	23,162	2,693	5.11
	FGT	STONE	FTS 1		372,000	372,000		963	16,160	1,879	5.11
	FGT	FRANKLIN	FTS 1		279,000	279,000		723	12,120	1,409	5.11
	FGT	MID FLORIDA	FTS 1		130,200	130,200		337	5,656	658	5.11
	PESCO	SYS SUPPLY	FTS 1	844,077		872,860	227,934	2,188	38,887	4,283	32.11
	PESCO	SYS SUPPLY	FTS 2	635,528		657,200	172,709	2,358	48,129	985	35.27
	END - USER	BALANCING	FTS 1	291,300		29,130	7,370				25.30
AUG 96	FGT	ARIZONA	FTS 1		533,200	533,200		1,381	23,162	2,693	5.11
	FGT	STONE	FTS 1		372,000	372,000		963	16,160	1,879	5.11
TOTAL					5392436	3788530	9180966	1275378	448984.99	36090	18.18

Docket No. 970003-GC
 I. Goodwin Exhibit No. _____
 Purchased Gas Adjustment (PGA)
 True-up

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

ACTUAL/ RE ESTIMATED FOR THE PROJECTED PERIOD OF

APRIL 96 Through MARCH 97

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
							TRIB PARTY	PIPELINE			
AUG 96	FGT	FRANKLIN	FTS 1		265,970	279,000		723	12,120	1,409	5.11
	FGT	MID FLORIDA	FTS 1		130,200	130,200		337	5,058	058	5.11
	PESCO	SYS SUPPLY	FTS 1	1,587,870		1,842,020	387,482	4,113	68,977	8,019	29.51
	PESCO	SYS SUPPLY	SWING	18,488		17,050	3,058	81	1,249	28	26.85
	END USER	BALANCING	FTS 1	11,485		11,485	2,584				22.50
SEPT 96	FGT	ARIZONA	FTS 1		518,000	518,000		1,336	22,415	2,608	5.11
	FGT	STONE	FTS 1		380,000	380,000		932	15,838	1,818	5.11
	FGT	FRANKLIN	FTS 1		270,000	270,000		899	11,729	1,364	5.11
	FGT	MID FLORIDA	FTS 1		128,000	128,000		328	5,473	638	5.11
	N G C H	SYS SUPPLY	FTS 1	1,510,105		1,581,800	313,405	3,911	65,599	7,628	25.88
	END USER	SYSTEM SUPP	BALANCING	9,820		9,820	1,684				17.51
OCT 96	FGT	ARIZONA	FTS 1		567,300	567,300		1,489	24,844	2,099	#DIV/0!
	FGT	FRANKLIN	FTS 1		279,000	279,000		723	12,120	1,032	4.97
	FGT	MID FLORIDA	FTS 1		130,200	130,200		337	5,058	482	4.97
	N G C	SYS SUPPLY	FTS 1	1,603,901		1,852,980	317,098	4,154	89,873	5,934	4.83
	N G C	SYS SUPPLY	SWING	204,378		210,830	53,889	529	8,878	756	4.83
NOV 96	FGT	ARIZONA	FTS 1		549,000	549,000		1,422	23,739	0	#DIV/0!
	FGT	FRANKLIN	FTS 1		270,000	270,000		899	11,875		#DIV/0!
	FGT	MID FLORIDA	FTS 1		131,400	131,400		340	5,682	0	#DIV/0!
	N G C	SYS SUPPLY	FTS 1	1,968,873		2,029,120	527,208	5,099	85,134	10,247	4.95
	N G C	SYS SUPPLY	SWING	202,830		209,040	69,132	525	8,770	1,058	4.95
	PESCO	SYS SUPPLY	DEL GAS	242,000		242,000	87,990			1,222	0.51
	END USER	BALANCING	FTS	59,790		59,790	15,187			302	0.51
	OFF SYSTEM	BOOK-OUT	FTS	41,980		41,980	10,327			212	25.12
DEC 96	FGT	END-USERS	FTS		1348500	1348500		3493	58579	0	#DIV/0!
	N G C	SYS SUPPLY	FTS	4139833		4288308	1587783	11050	185328		43.34
JAN 97	FGT	END-USERS	FTS		1348500	1348500		3493	58579	4,989	4.97
	N G C	SYS SUPPLY	FTS	4381440		4494900	1700588	11842	195258	18,631	4.97
FEB 97	FGT	END-USERS	FTS		1218000	1218000		3156	52910	4,507	4.97
	N G C	SYS SUPPLY	FTS	3773821		3889300	1419498	10073	168951	13,983	42.73
MAR 97	FGT	END-USE S	FTS		1348500	1348500		3453	58579	0	#DIV/0!
	N G C	SYS SUPPLY	FTS	3187555		3295400	1092180	8535	143152	4,956	39.06
TOTAL				7357548	3595070	10952618	1743308		484826.44	48989	20.58

TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE										SCHEDULE () REVISED 8/19/93	
ESTIMATED FOR THE PROJECTED PERIOD OF										MARCH 93	
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMUNITY COST		DEMAND COST	OTHER CHARGES ACA/GR/FUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
APRIL	PESCO	SYSTEM SUPPLY	FTS	1550077		0.00	540388	9.750	67,025	10,680	FDV/OI 40.50
MAY	PESCO	SYSTEM SUPPLY	FTS	1323285		0.00	459057	8.323	57,219	9,117	FDV/OI 40.33
JUNE	PESCO	SYSTEM SUPPLY	FTS	1322882		0.00	458941	8.321	57,201	9,115	FDV/OI 40.34
JULY	PESCO	SYSTEM SUPPLY	FTS	1322882		0.00	363787	8.321	57,201	9,115	FDV/OI 33.14
AUGUST	PESCO	SYSTEM SUPPLY	FTS	1322882		0.00	476430	8.321	57,201	9,115	FDV/OI 41.60
SEPTEMBER	PESCO	SYSTEM SUPPLY	FTS	1322879		0.00	476603	8.322	57,208	9,115	FDV/OI 41.60
OCTOBER	PESCO	SYSTEM SUPPLY	FTS	1438660		0.00	508917	9.055	62,251	8,919	FDV/OI 40.98
NOVEMBER	PESCO	SYSTEM SUPPLY	FTS	2084023		0.00	827884	12.883	89,248	14,221	FDV/OI 50.60
DECEMBER	PESCO	SYSTEM SUPPLY	FTS	3010587		0.00	1342641	18.937	130,178	20,743	FDV/OI 50.24
JANUARY	PESCO	SYSTEM SUPPLY	FTS	3328180		0.00	1468878	20.922	143,824	22,817	FDV/OI 49.80
FEBRUARY	PESCO	SYSTEM SUPPLY	FTS	2813368		0.00	1283753	17.098	121,650	19,384	FDV/OI 50.58
MARCH	PESCO	SYSTEM SUPPLY	FTS	2083813		0.00	803732	13.170	90,638	14,428	FDV/OI 51.67
TOTAL				22912569	0	22912569	8285517	130860	800203	143441	FDV/OI 40.72

CALCULATION OF TRUE-UP AMOUNT		PROJECTED PERIOD		REVISD		CURRENT PERIOD:		THRU-UP			
ESTIMATED FOR THE PROJECTED PERIOD:		APRIL 87		Through		MARCH 89		MARCH 89			
PRIOR PERIOD:		APRIL - MARCH		APRIL 88 - MARCH 87		APRIL 88 - MARCH 87		APRIL 88 - MARCH 87			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
ESTIMATED FOR THE PROJECTED PERIOD:	ACTUAL	DIFFERENCE	ESTIMATED	ACTUAL	DIFFERENCE	ESTIMATED	ACTUAL	DIFFERENCE	ESTIMATED		
ESTIMATED FOR THE PROJECTED PERIOD:	ACTUAL	DIFFERENCE	ESTIMATED	ACTUAL	DIFFERENCE	ESTIMATED	ACTUAL	DIFFERENCE	ESTIMATED		
1 TOTAL THERM SALES \$	8,878,332	9,106,804.00	130,562	8,878,332	9,106,804.00	130,562	8,878,332	9,106,804.00	130,562		
2 TRUE UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION	(211,811)	(363,918)	(152,107)	(211,811)	(363,918)	(152,107)	(211,811)	(363,918)	(152,107)		
3 INTEREST PROVISION FOR THIS PERIOD	48,604	47,886	(718)	48,604	47,886	(718)	48,604	47,886	(718)		
4 END OF PERIOD TOTAL NET TRUE-UP	(163,207)	(345,622)	(182,415)	(163,207)	(345,622)	(182,415)	(163,207)	(345,622)	(182,415)		
NOTE: EIGHT MONTHS ACTUAL FOUR MONTHS REVISED ESTIMATE DATA OBTAINED FROM SCHEDULE (E-2).											
COLUMN (1) DATA OBTAINED FROM SCHEDULE (E-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			
(21,800)				(0.02367)				TO BE COLLECTED			
PROJECTED THERM SALES				26,291,143							

