



SEBRING GAS SYSTEM, INC.

3515 U.S. Hwy. 27, South
Sebring, FL 33870-5452
(941) 385-0194

January 29, 1997

RECEIVED
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ADMINISTRATION
MAIL ROOM

Ms. Blanca S. Bayo
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

RE: Purchased Gas Adjustment (PGA) True-Up Schedules
A-1 and A-2 for the reporting period, December,
1996, FPSC Docket No. **960003-GU**

Dear Ms. Bayo:

Enclosed please find an original and 10 copies of the First Revision of Purchased Gas Adjustment (PGA) True-Up Schedule A-1 and A-2 for the reporting period December, 1996.

These revisions are necessary to correct the Period to Date, Estimate Column for the month of December, 1996. These revisions caused no changes in any other schedules

If you have any questions, please feel free to contact me

Sincerely,

ACK _____
AFA _____
AFP _____
CAF _____
CMB _____
CTR _____
EAC *Melendy*
LEG 1
LIN 3
OFR _____
SL 1
WAS _____
OTH _____

Jerry H. Melendy, Jr.
Jerry H. Melendy, Jr
Sebring Gas System, Inc.

Enclosures

DOCUMENT NUMBER-DATE

01218 FEB-36

COMPANY: SEBRING GAS SYSTEM, INC.
FIRST REVISION: 01/28/97

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

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

ESTIMATED FOR THE PERIOD OF:

APRIL 98 Through MARCH 97

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE				
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
1 COMMODITY (Pipeline)	\$388	\$348	\$40	(33.81)	\$1,933	\$1,893	\$40	2.11	
2 NO NOTICE SERVICE	0	0	0	ERR	0	0	0	ERR	
3 SWING SERVICE	0	0	0	ERR	0	0	0	ERR	
4 COMMODITY (Other)	24,552	13,998	10,554	75.40	77,770	67,216	10,554	15.70	
5 DEMAND	2,668	2,508	160	6.38	12,160	12,000	160	1.33	
6 OTHER - CITY OF SEBRING	3,697	1,914	1,783	93.16	16,635	14,852	1,482	9.98	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	0	0	0	ERR	0	0	0	ERR	
8 DEMAND	0	0	0	ERR	0	0	0	ERR	
9	0	0	0	ERR	0	0	0	ERR	
10	0	0	0	ERR	0	0	0	ERR	
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	\$31,305	\$18,768	\$12,537	66.80	\$108,498	\$95,961	\$12,537	13.06	
12 NET UNBILLED	0	0	0	ERR	0	0	0	ERR	
13 COMPANY USE	0	0	0	ERR	0	0	0	ERR	
14 TOTAL THERM SALES	\$21,149	\$18,768	\$2,381	12.69	\$117,829	\$115,448	\$2,381	2.06	
THERMS PURCHASED									
15 COMMODITY (Pipeline) BILLING DETERMINANTS ONLY	61,700	58,000	3,700	6.38	280,400	276,700	3,700	1.34	
16 NO NOTICE SERVICE BILLING DETERMINANTS ONLY	0	0	0	ERR	280,400	0	280,400	ERR	
17 SWING SERVICE COMMODITY	0	0	0	ERR	0	0	0	ERR	
18 COMMODITY (Other) COMMODITY	61,700	58,000	3,700	6.38	280,400	276,700	3,700	1.34	
19 DEMAND BILLING DETERMINANTS ONLY	61,700	58,000	3,700	6.38	280,400	276,700	3,700	1.34	
20 OTHER - SEBRING TRANSPORT CHARGE BILLING DETERMINANTS ONLY	63,544	58,000	5,544	9.56	386,610	381,266	5,344	1.40	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	0	0	0	ERR	0	0	0	ERR	
22 DEMAND	0	0	0	ERR	0	0	0	ERR	
23	0	0	0	ERR	0	0	0	ERR	
24 TOTAL PURCHASES (+17+18+)-(21+23)	61,700	58,000	3,700	6.38	280,400	276,700	3,700	1.34	
25 NET UNBILLED	0	0	0	ERR	0	0	0	ERR	
26 COMPANY USE	0	0	0	ERR	0	0	0	ERR	
27 TOTAL THERM SALES (24-26 Estimated Only) FROM SCHEDULE A-5 FOR ACTUAL	62,987	58,000	4,987	8.60	376,186	371,199	4,987	1.34	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.629	0.600	0.029	4.81	0.689	0.664	0.025	0.77	
29 NO NOTICE SERVICE (2/16)	0.000	ERR	ERR	ERR	\$0.00000	ERR	ERR	ERR	
30 SWING SERVICE (3/17)	0.000	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
31 COMMODITY (Other) (4/18)	39.793	24.134	15.658	64.88	27.735	24.292	3.443	14.17	
32 DEMAND (5/19)	4.324	4.324	0.000	0.00	4.337	4.337	(0.000)	(0.00)	
33 OTHER (6/20)	5.818	3.300	2.518	76.30	4.303	3.895	0.407	10.46	
LESS END-USE CONTRACT									
34 COMMODITY Pipeline (7/21)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
35 DEMAND (8/22)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
36 (9/23)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
37 TOTAL COST OF PURCHASES (11/24)	50.737	32.359	18.378	56.80	38.694	34.681	4.013	11.57	
38 NET UNBILLED (12/25)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
39 COMPANY USE (13/26)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
40 TOTAL COST OF THERM SOLD (11/27)	49.701	32.359	17.342	53.59	28.842	25.852	2.990	11.57	
41 TRUE-UP (E-2)	0.58900	0.58900	0.00000	0.00	0.58900	0.58900	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	50.290	32.948	17.342	52.64	29.431	26.441	2.990	11.31	
43 REVENUE TAX FACTOR	1.01911	1.01911	0.00000	0.00	1.01911	1.01911	0.00000	0.00	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	51.251	33.577	17.674	52.64	29.993	26.946	3.047	11.31	
45 PGA FACTOR ROUNDED TO NEAREST .001	51.251	33.577	17.674	52.64	29.993	26.946	3.047	11.31	

COMPANY: SEBRING GAS SYSTEM, INC.
FIRST REVISION: 01/28/97

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2
(REVISED 6/08/94)

FOR THE PERIOD OF:

APRIL 96 Through MARCH 97

	CURRENT MONTH: DEC 96				PERIOD TO DATE				
	ACTUAL	REVISED	DIFFERENCE		ACTUAL	REVISED	DIFFERENCE		
		ESTIMATE	AMOUNT	%		ESTIMATE	AMOUNT	%	
TRUE-UP CALCULATION									
1 PURCHASED GAS COST (A-1, LINES 1, 4 & 10)	\$24,940	\$14,346	(\$10,594)	(73.85)	\$79,702	\$69,108	(\$10,594)	(15.33)	
2 TRANSPORTATION COST (A-1, LINES 2, 3, 5 & 6)	6,365	4,422	(1,943)	(43.94)	28,795	26,852	(1,943)	(7.24)	
3 TOTAL (A-1, LINE 11)	31,305	18,768	(12,537)	(66.80)	108,498	95,961	(12,537)	(13.06)	
4 FUEL REVENUES (A-1, LINE 14) (NET OF REVENUE TAX)	21,149	18,768	(2,381)	(12.69)	117,829	115,448	(2,381)	(2.06)	
5 TRUE-UP (COLLECTED) OR REFUNDED	(318)	(318)	0	0.00	(2,862)	(2,862)	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	20,831	18,450	(2,381)	(12.91)	114,967	112,586	(2,381)	(2.11)	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(10,474)	(318)	10,156	(3,193.67)	6,469	16,625	10,156	61.09	
8 INTEREST PROVISION - THIS PERIOD (21)	37	0	(37)	100.00	403	366	(37)	100.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	12,915	12,915	0	0.00	(6,938)	(6,938)	0	0.00	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	318	318	0	0.00	2,862	2,862	0	0.00	
10a FLEX RATE REFUND (if applicable)	0	0	0	0.00	0	0	0	0.00	
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	\$2,796	\$12,915	\$10,119	78.35	\$2,796	\$12,915	\$10,119	78.35	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	\$12,915	\$12,915	\$0	0.00					
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	2,759	12,915	10,156	78.64					
14 TOTAL (12+13)	15,674	25,830	10,156	39.32					
15 AVERAGE (50% OF 14)	7,837	12,915	5,078	39.32					
16 INTEREST RATE - FIRST DAY OF MONTH	5.45000%	0.00000%	-5.45000%	(100.00)					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.95000%	0.00000%	-5.95000%	(100.00)					
18 TOTAL (16+17)	11.4000%	0.00000%	-11.4000%	(100.00)					
19 AVERAGE (50% OF 18)	5.70000%	0.00000%	-5.70000%	(100.00)					
20 MONTHLY AVERAGE (19/12 Months)	0.47500%	0.00000%	-0.47500%	(100.00)					
21 INTEREST PROVISION (15x20)	\$37	\$0	(\$37.23)	(100.00)					

* If line 5 is a refund add to line 4
If line 5 is a collection () subtract from line 4