



SEBRING GAS SYSTEM, INC.

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

September 29, 1997

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 Schedules
FPSC Docket No. 970003-GU

Dear Ms. Bayo:

Enclosed please find the Original and 10 copies of the First Revision of Schedules A-1 and A-2 for the Purchase Gas Adjustment Clause Schedules for the month of August, 1997 for Sebring Gas System, Inc.

The revisions are necessary for the following reasons:

- ACK _____ Schedule A-1: Line 44, PGA Factor Adjusted for Taxes, Period to Date, Revised Estimate. The computation was incorrect for this figure. Line 45, was the same.
- AFA 2 _____ This error made no effect on any other schedules.
- APP _____
- CAF _____ Schedule A-2: Lines 16 and 17, Interest Rate, Current Month Actual, were incorrect, but did not affect any other figures for the report.
- CMU _____

If you have any questions concerning the PGA information, please feel free to contact me

FAX
 TELETYPE
 TELEPHONE
 MAIL

Sincerely,

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

DOCUMENT NUMBER-DATE

10050 OCT-15

FPSC-RECORDS/REPORTING

COMPANY: SEBRING GAS SYSTEM, INC.
First Revision: 09/26/97

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

SCHEDULE A-1
(REVISED) 08/94

ESTIMATED FOR THE PERIOD OF:

APRIL 97 Through MARCH 98

	CURRENT MONTH:				PERIOD TO DATE				
	APRIL 97		MARCH 98		APRIL 97		MARCH 98		
	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%	
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline)	\$102	\$95	\$7	(33.81)	\$744	\$682	(\$138)	(15.85)	
2 NO NOTICE SERVICE	0	0	0	0.00	0	0	0	0.00	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	8,323	8,436	(113)	(1.34)	44,174	63,425	(19,251)	(30.35)	
5 DEMAND	1,554	1,436	118	8.22	9,034	8,487	567	6.70	
6 OTHER - TECO and Peninsula Energy Service Co. Bookout Inbalance October 1996	1,332	1,089	243	22.31	35,227	6,336	1,482	23.39	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	
8 DEMAND	0	0	0	0.00	0	0	0	0.00	
9	0	0	0	0.00	0	0	0	0.00	
10	0	0	0	0.00	0	0	0	0.00	
11 TOTAL COST (1+2+3+4+5+6-10)-(7+8+9)	\$11,311	\$11,056	\$255	2.31	\$89,179	\$79,110	\$10,069	12.73	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	0	0	0	0.00	0	0	0	0.00	
14 TOTAL THERM SALES	\$11,744	\$11,056	\$688	6.23	\$85,638	\$79,110	\$6,528	8.25	
THERMS PURCHASED									
15 COMMODITY (Pipeline) BILLING DETERMINANTS ONLY	35,700	33,000	2,700	8.18	200,910	192,000	8,910	4.64	
16 NO NOTICE SERVICE BILLING DETERMINANTS ONLY	0	0	0	0.00	0	0	0	0.00	
17 SWING SERVICE COMMODITY	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other) COMMODITY	35,700	33,000	2,700	8.18	200,910	192,000	8,910	4.64	
19 DEMAND BILLING DETERMINANTS ONLY	35,700	33,000	2,700	8.18	200,910	192,000	8,910	4.64	
20 OTHER - SEBRING TRANSPORT CHARGE BILLING DETERMINANTS ONLY	35,700	33,000	2,700	8.18	205,265	192,000	13,265	6.91	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	
22 DEMAND	0	0	0	0.00	0	0	0	0.00	
23	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (1+17+18)-(21+23)	35,700	33,000	2,700	8.18	200,910	192,000	8,910	4.64	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	0	0	0	0.00	0	0	0	0.00	
27 TOTAL THERM SALES (24-25 Estimated Only) FROM SCHEDULE A-5 FOR ACTUAL	35,300	33,000	2,300	6.97	204,312	192,000	12,312	6.41	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.288	0.288	(0.002)	(0.75)	0.370	0.459	(0.089)	(19.38)	
29 NO NOTICE SERVICE (2/16)	0.000	0.000	0.000	0.00	\$0.00000	0.000	\$0.00000	0.00	
30 SWING SERVICE (3/17)	0.000	0.00000	0.00000	0.00	\$0.00000	\$0.00000	\$0.00000	0.00	
31 COMMODITY (Other) (4/18)	23.314	25.584	(2.250)	(8.80)	21.987	33.034	(11.047)	(33.44)	
32 DEMAND (5/19)	4.353	4.352	0.001	0.03	4.497	4.410	0.087	1.98	
33 OTHER (6/20)	3.731	3.300	0.431	13.08	17.152	3.300	13.852	420.05	
LESS END-USE CONTRACT									
34 COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	\$0.00000	0.00	
35 DEMAND (8/22)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	\$0.00000	0.00	
36	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	\$0.00000	0.00	
37 TOTAL COST OF PURCHASES (11/24)	31.683	33.503	(1.820)	(5.43)	44.388	41.203	3.185	7.73	
38 NET UNBILLED (12/25)	0.00000	0.00000	0.00000	0.00	\$0.0000	\$0.0000	\$0.00000	0.00	
39 COMPANY USE (13/26)	0.00000	0.00000	0.00000	0.00	\$0.0000	\$0.0000	\$0.00000	0.00	
40 TOTAL COST OF THERM SOLD (11/27)	32.042	33.503	(1.461)	(4.36)	43.848	41.203	2.445	5.93	
41 TRUE-UP (E-7)	(0.85869)	(0.85869)	0.00000	0.00	(0.85869)	(0.85869)	0.0000	0.00	
42 TOTAL COST OF GAS (40+41)	31.183	32.646	(1.463)	(4.48)	42.789	40.344	2.445	6.06	
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)	31.779	33.270	(1.491)	(4.48)	43.807	41.115	2.492	6.06	
45 PGA FACTOR ROUNDED TO NEAREST .001	31.779	33.270	(1.491)	(4.48)	43.807	41.115	2.492	6.06	

COMPANY: SEBRING GAS SYSTEM, INC.

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2
(REVISED 9/08/94)

First Revision: 09/26/97

FOR THE PERIOD OF:

APRIL 97 Through MARCH 98

	CURRENT MONTH: AUG 97				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (A-1, LINES 1, 4 & 10)	\$8,425	\$8,531	\$106	1.24	\$44,918	\$64,307	\$19,389	30.15
2 TRANSPORTATION COST(A-1, LINES 2,3,5 & 6)	2,888	2,525	(361)	(14.29)	44,281	14,803	(29,458)	(199.00)
3 TOTAL (A-1, LINE 11)	11,311	11,058	(255)	(2.31)	89,179	79,110	(10,069)	(12.73)
4 FUEL REVENUES (A-1, LINE 14) (NET OF REVENUE TAX)	11,744	11,058	(688)	(6.23)	85,638	79,110	(6,528)	(8.25)
5 TRUE-UP (COLLECTED) OR REFUNDED	457	457	0	0.00	2,285	2,285	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	12,201	11,513	(688)	(5.98)	87,923	81,395	(6,528)	(8.02)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	800	457	(433)	(94.83)	(1,256)	2,285	3,541	154.97
8 INTEREST PROVISION-THIS PERIOD (21)	(36)	0	36	100.00	(150)	0	150	100.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(7,922)	12,915	20,837	161.34	(3,834)	12,915	16,749	129.69
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(457)	(457)	0	0.00	(2,285)	(2,285)	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)	(\$7,524)	\$12,915	\$20,439	158.26	(\$7,525)	\$12,915	\$20,440	158.27
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(\$7,922)	\$12,915	\$20,837	161.34				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(7,489)	12,915	20,404	157.98				
14 TOTAL (12+13)	(15,411)	25,830	41,241	159.66				
15 AVERAGE (50% OF 14)	(7,705)	12,915	20,620	159.66				
16 INTEREST RATE - FIRST DAY OF MONTH	5.58000%	0.00000%	-5.58000%	(100.00)				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.58000%	0.00000%	-5.58000%	(100.00)				
18 TOTAL (16+17)	11.1400%	0.00000%	-11.1400%	(100.00)				
19 AVERAGE (50% OF 18)	5.57000%	0.00000%	-5.57000%	(100.00)				
20 MONTHLY AVERAGE (18/12 Months)	0.46417%	0.00000%	-0.46417%	(100.00)				
21 INTEREST PROVISION (15x20)	(\$36)	\$0	\$35.77	(100.00)				

* If line 5 is a refund add to line 4

If line 5 is a collection () subtract from line 4