

# INDIANTOWN

Gas company, inc.

ORIG



CLEAN AND EFFICIENT NATURAL GAS AND PROPANE GAS FOR ALL YOUR ENERGY NEEDS

December 24, 1997

Ms. Blanca Bayo  
Division of Records and Reporting  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, Fl. 32399

Re: Purchased Gas Adjustment True-up  
FPSC Docket No. 870003-GU

Dear Ms. Bayo:

Enclosed for filing in the above referenced docket on behalf of Indiantown Gas Company are an original and ten (10) copies of the following:

1. Revised Monthly True-Up Schedules A-1 for June 1996 through March 1997
2. Revised Monthly True-Up Schedules A-2 for October 1996 through October 1997
3. Revised Monthly True-Up Schedules A-5 for October 1996 through March 1997.
4. Revised Monthly True-Up Schedule A-7 for the period ending March 1997
5. Revised Petition for approval of PGA True-up Amounts 13295.97
6. Revised Direct Testimony of Brian J. Powers 13296.97

13288.97

ACK Thank you for your assistance.

ATA *[Signature]*

APP Merry Christmas.

CAF *[Signature]*

CMU *[Signature]*  
CJR Brian J. Powers  
General Manager  
Indiantown Gas Co.

EAG *[Signature]*

LEG 1

EPD 3

DPD

FHM

SJD 1

WJH

DEC 29 1997  
DEC 29 1997  
DEC 29 1997

REVISED

COMPANY: INDIANTOWN GAS COMPANY

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED FOR THE PERIOD OF: APRIL 96 Through MARCH 97

SCHEDULE A-1  
(REVISED 8/19/93)

	CURRENT MONTH: OCTOBER 1996				PERIOD TO DATE			
	ORIGINAL		DIFFERENCE		ORIGINAL		DIFFERENCE	
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>COST OF GAS PURCHASED</b>								
1 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
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)	190,797	72,389	118,408	163.57	1,723,961	880,025	843,936	95.90
5 DEMAND	0	0	0	0.00	0	0	0	0.00
6 OTHER	0	0	0	0.00	0	0	0	0.00
<b>LESS END-USE CONTRACT</b>								
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 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	11,797	72,389	118,408	163.57	1,723,961	880,025	843,936	95.90
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	190,857	72,389	118,468	163.65	1,787,312	880,025	907,287	103.10
<b>THERMS PURCHASED</b>								
15 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
16 NO NOTICE SERVICE	0	0	0	0.00	0	0	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	649,740	223,333	426,407	190.93	6,023,700	2,518,081	3,505,619	139.22
19 DEMAND	0	0	0	0.00	0	0	0	0.00
20 OTHER	0	0	0	0.00	0	0	0	0.00
<b>LESS END-USE CONTRACT</b>								
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 (17+18+20)-(21+23)	649,740	223,333	426,407	190.93	6,023,700	2,518,081	3,505,619	139.22
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 (24-26 Estimated Only)	672,909	223,333	449,576	201.30	6,321,059	2,518,081	3,802,978	151.03
<b>CENTS PER THERM</b>								
28 COMMODITY (Pipeline) (1/15)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
29 NO NOTICE SERVICE (2/16)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other) (4/18)	29.365	32.413	(3.048)	-9.40	28.620	34.948	(6.328)	-18.11
32 DEMAND (5/19)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
<b>LESS END-USE CONTRACT</b>								
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
36 (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST (11/24)	29.365	32.413	(3.048)	-9.40	28.620	34.948	(6.328)	-18.11
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
40 TOTAL COST OF THERMS SOLD (11/27)	28.354	32.413	(4.059)	-12.52	27.273	34.948	(7.675)	-21.96
41 TRUE-UP (E-2)	(1.401)	(1.401)	0.000	0.00	(1.401)	(1.401)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	26.953	31.012	(4.059)	-13.09	25.872	33.547	(7.675)	-22.88
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)	27.4681	31.6046	(4.1365)	-13.09	26.3664	34.1881	(7.8217)	-22.88
45 PGA FACTOR ROUNDED TO NEAREST .001	27.468	31.605	(4.137)	-13.09	26.366	34.188	(7.822)	-22.88

DECLARED TO BE TRUE  
1 32 50 DEC 30 96  
FPCO-REGISTRATION DIVISION

REVISED

COMPANY: INDIANTOWN GAS COMPANY

## CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2  
(REVISED 8/19/93)

FOR THE PERIOD OF: APRIL 96 Through MARCH 97

	CURRENT MONTH: OCTOBER 1996				PERIOD TO DATE			
	ORIGINAL		DIFFERENCE		ORIGINAL		DIFFERENCE	
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>TRUE-UP CALCULATION</b>								
1 PURCHASED GAS COST	0	0	0	0.00	0	0	0	0.00
2 TRANSPORTATION COST	190,797	72,389	118,408	163.57	1,723,961	880,025	843,936	95.90
3 TOTAL	190,797	72,389	118,408	163.57	1,723,961	880,025	843,936	95.90
4 FUEL REVENUES (NET OF REVENUE TAX)	190,857	72,389	118,468	163.65	1,787,312	880,025	907,287	103.10
5 TRUE-UP (COLLECTED) OR REFUNDED	6,399	6,399	0	0.00	44,793	44,793	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ OR -) LINE 5)	197,256	78,788	118,468	150.36	1,832,105	924,818	907,287	98.10
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	6,459	6,399	60	0.94	108,144	44,793	63,351	141.43
8 INTEREST PROVISION - THIS PERIOD (LINE 21)	121	0	121	0.00	750	0	750	0.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	26,801	(187)	26,988	(14,432.09)	(37,119)	(187)	(36,932)	19,749.73
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(6,399)	(6,399)	0	0.00	(44,793)	(44,793)	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)	26,982	(187)	27,169	(14,528.88)	26,982	(187)	27,169	(14,528.88)
<b>INTEREST PROVISION</b>								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	26,801	(187)	26,988	(14,432.09)				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	26,861	(187)	27,048	(14,464.17)				
14 TOTAL (12+13)	53,662	(374)	54,036	(14,448.13)				
15 AVERAGE (50% OF 14)	26,831	(187)	27,018	(14,448.13)				
16 INTEREST RATE - FIRST DAY OF MONTH	5.44000%	0.00000%	5.44000%	0.00				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.38000%	0.00000%	5.38000%	0.00				
18 TOTAL (16+17)	10.82000%	0.00000%	10.82000%	0.00				
19 AVERAGE (50% OF 18)	5.41000%	0.00000%	5.41000%	0.00				
20 MONTHLY AVERAGE (19/12 Months)	0.45083%	0.00000%	0.45083%	0.00				
21 INTEREST PROVISION (15x20)	121	0	121	0.00				

REVISED

COMPANY: INDIANTOWN GAS COMPANY

THERM SALES AND CUSTOMER DATA

SCHEDULE A-5  
(REVISED 8/19/93)

FOR THE PERIOD OF: APRIL 96 Through MARCH 97

	CURRENT MONTH:				PERIOD TO DATE			
	OCTOBER 1996		DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>THERM SALES (FIRM)</b>								
RESIDENTIAL	11,787	9,500	2,287	24.07	82,563	81,500	1,063	1.30
COMMERCIAL	6,246	5,500	746	13.56	40,730	42,250	(1,520)	-3.60
FIRM INDUSTRIAL	0	0	0	0.00	0	936,000	(936,000)	-100.00
COMMERCIAL LARGE	0	0	0	0.00	0	0	0	0.00
<b>TOTAL FIRM</b>	<b>18,033</b>	<b>15,000</b>	<b>3,033</b>	<b>20.22</b>	<b>123,293</b>	<b>1,059,750</b>	<b>(936,457)</b>	<b>-88.37</b>
<b>THERM SALES (INTERRUPTIBLE)</b>								
SMALL INTERRUPTIBLE	0	0	0	0.00	0	0	0	0.00
INTERRUPTIBLE	0	0	0	0.00	0	0	0	0.00
LARGE INTERRUPTIBLE	654,876	208,333	446,543	214.34	6,197,766	1,458,331	4,739,435	324.99
<b>TOTAL INTERRUPTIBLE</b>	<b>654,876</b>	<b>208,333</b>	<b>446,543</b>	<b>214.34</b>	<b>6,197,766</b>	<b>1,458,331</b>	<b>4,739,435</b>	<b>324.99</b>
<b>TOTAL THERM SALES</b>	<b>672,909</b>	<b>223,333</b>	<b>449,576</b>	<b>201.30</b>	<b>6,321,059</b>	<b>2,518,081</b>	<b>3,802,978</b>	<b>151.03</b>
<b>NUMBER OF CUSTOMERS (FIRM)</b>					<b>AVERAGE NO. OF CUSTOMERS PERIOD TO DATE</b>			
RESIDENTIAL	566	600	(34)	-5.67	565	600	(35)	-5.83
COMMERCIAL	22	25	(3)	-12.00	21	25	(4)	-16.00
FIRM INDUSTRIAL	0	1	(1)	-100.00	0	1	(1)	-100.00
COMMERCIAL LARGE	0	0	0	0.00	0	0	0	0.00
<b>TOTAL FIRM</b>	<b>588</b>	<b>626</b>	<b>(38)</b>	<b>-6.07</b>	<b>586</b>	<b>626</b>	<b>(40)</b>	<b>-6.39</b>
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>					<b>AVERAGE NO. OF CUSTOMERS PERIOD TO DATE</b>			
SMALL INTERRUPTIBLE	0	0	0	0.00	0	0	0	0.00
INTERRUPTIBLE	0	0	0	0.00	0	0	0	0.00
LARGE INTERRUPTIBLE	1	1	0	0.00	2	1	1	100.00
<b>TOTAL INTERRUPTIBLE</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0.00</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>100.00</b>
<b>TOTAL CUSTOMERS</b>	<b>589</b>	<b>627</b>	<b>(38)</b>	<b>-6.06</b>	<b>588</b>	<b>627</b>	<b>(39)</b>	<b>-6.22</b>
<b>THERM USE PER CUSTOMER</b>								
RESIDENTIAL	20.8	15.8	5.0	31.65	146.1	135.8	10.3	7.58
COMMERCIAL	283.9	220.0	63.9	29.05	1,939.5	1,690.0	249.5	14.76
FIRM INDUSTRIAL	0.0	0.0	0.0	0.00	0.0	936,000.0	(936,000.0)	-100.00
COMMERCIAL LARGE	0.0	0.0	0.0	0.00	0.0	0.0	0.0	0.00
SMALL INTERRUPTIBLE	0.0	0.0	0.0	0.00	0.0	0.0	0.0	0.00
INTERRUPTIBLE	0.0	0.0	0.0	0.00	0.0	0.0	0.0	0.00
LARGE INTERRUPTIBLE	654,876.0	208,333.0	446,543.0	214.34	3,098,883.0	1,458,331.0	1,640,552.0	112.50

COMPANY: INDIANTOWN GAS COMPANY		COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR ESTIMATED FOR THE PERIOD OF: APRIL 96 Through MARCH 97				SCHEDULE A-1 (REVISED 8/19/93)			
		CURRENT MONTH:		NOVEMBER 1996		PERIOD TO DATE			
COST OF GAS PURCHASED		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%
1	COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
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)	285.072	153.253	131.819	86.01	2,009.033	1,033.278	975.755	94.43
5	DEMAND	0	0	0	0.00	0	0	0	0.00
6	OTHER	0	0	0	0.00	0	0	0	0.00
<b>LESS END-USE CONTRACT</b>									
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	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00
11	TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	285.072	153.253	131.819	86.01	2,009.033	1,033.278	975.755	94.43
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	262.737	153.253	109.484	71.44	2,050.049	1,033.278	1,016.771	98.40
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
16	NO NOTICE SERVICE	0	0	0	0.00	0	0	0	0.00
17	SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18	COMMODITY (Other)	831.440	445.333	386.107	86.70	6,855.140	2,963.414	3,891.726	131.33
19	DEMAND	0	0	0	0.00	0	0	0	0.00
20	OTHER	0	0	0	0.00	0	0	0	0.00
<b>LESS END-USE CONTRACT</b>									
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 (17+18+20)-(21+23)	831.440	445.333	386.107	86.70	6,855.140	2,963.414	3,891.726	131.33
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 (24-26 Estimated Only)	821.627	445.333	376.294	84.50	7,142.686	2,963.414	4,179.272	141.03
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline) (1/15)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
29	NO NOTICE SERVICE (2/16)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
30	SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31	COMMODITY (Other) (4/18)	34.287	34.413	(0.126)	-0.37	29.307	34.868	(5.561)	-15.95
32	DEMAND (5/19)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
33	OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
<b>LESS END-USE CONTRACT</b>									
34	COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
35	DEMAND (8/22)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
36		0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37	TOTAL COST (11/24)	34.287	34.413	(0.126)	-0.37	29.307	34.868	(5.561)	-15.95
38	NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39	COMPANY USE (13/26)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
40	TOTAL COST OF THERMS SOLD (11/27)	34.896	34.413	0.283	0.82	28.127	34.868	(6.741)	-19.33
41	TRUE-UP (E-2)	(1.401)	(1.401)	0.000	0.00	(1.401)	(1.401)	0.000	0.00
42	TOTAL COST OF GAS (40+41)	33.295	33.012	0.283	0.86	26.726	33.467	-6.741	-20.14
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)	33.9313	33.6429	0.2884	0.86	27.2367	34.1066	(6.8699)	-20.14
45	PGA FACTOR ROUNDED TO NEAREST .001	33.931	33.643	0.288	0.86	27.237	34.107	-6.870	-20.14

COMPANY: INDIANTOWN GAS COMPANY

CALCULATION OF TRUE-UP AND INTEREST PROVISION

REVISED  
SCHEDULE A-2  
(REVISED 8/19/93)

FOR THE PERIOD OF: APRIL 96 Through MARCH 97

	CURRENT MONTH:				PERIOD TO DATE				
	NOVEMBER 1996		DIFFERENCE		ORIGINAL ESTIMATE		DIFFERENCE		
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
TRUE-UP CALCULATION									
1 PURCHASED GAS COST	0	0	0	0.00	0	0	0	0.00	
2 TRANSPORTATION COST	285.072	153.253	131.819	86.01	2,009,033	1,033,278	975,755	94.43	
3 TOTAL	285.072	153.253	131.819	86.01	2,009,033	1,033,278	975,755	94.43	
4 FUEL REVENUES (NET OF REVENUE TAX)	262.737	153.253	109.484	71.44	2,050,049	1,033,278	1,016,771	98.40	
5 TRUE-UP (COLLECTED) OR REFUNDED	6.399	6.399	0	0.00	51,192	51,192	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ OR -) LINE 5)	269.136	159.652	109.484	68.58	2,101,241	1,084,470	1,016,771	93.76	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(15.936)	6.399	(22.335)	(349.04)	92,208	51,192	41,016	70.12	
8 INTEREST PROVISION - THIS PERIOD (LINE 21)	71	0	71	0.00	821	0	821	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	26.982	(187)	27.169	(14,528.88)	(37,119)	(187)	(36,932)	19,749.73	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(6.399)	(6.399)	0	0.00	(51,192)	(51,192)	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)	4,718	(187)	4,905	(2,622.99)	4,718	(187)	4,905	(2,622.99)	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	26.982	(187)	27.169	(14,528.88)					
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	4.647	(187)	4.834	(2,585.03)					
14 TOTAL (12+13)	31.629	(374)	32.003	(8,556.95)					
15 AVERAGE (50% OF 14)	15.815	(187)	16.002	(8,557.22)					
16 INTEREST RATE - FIRST DAY OF MONTH	5.38000%	0.00000%	5.38000%	0.00					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.45000%	0.00000%	5.45000%	0.00					
18 TOTAL (16+17)	10.83000%	0.00000%	10.83000%	0.00					
19 AVERAGE (50% OF 18)	5.42000%	0.00000%	5.42000%	0.00					
20 MONTHLY AVERAGE (19/12 Months)	0.45167%	0.00000%	0.45167%	0.00					
21 INTEREST PROVISION (15x20)	71	0	71	0.00					

REVISED

COMPANY: INDIANTOWN GAS COMPANY

THERM SALES AND CUSTOMER DATA

SCHEDULE A-5  
(REVISED 8/19/93)

FOR THE PERIOD OF: APRIL 96 Through MARCH 97

	CURRENT MONTH:		NOVEMBER 1996		PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>THERM SALES (FIRM)</b>								
RESIDENTIAL	12,959	14,000	(1,041)	-7.44	95,522	95,500	22	0.02
COMMERCIAL	6,522	7,000	(478)	-6.83	47,252	49,250	(1,998)	-4.06
FIRM INDUSTRIAL	0	216,000	(216,000)	-100.00	0	1,152,000	(1,152,000)	-100.00
COMMERCIAL LARGE	0	0	0	0.00	0	0	0	0.00
<b>TOTAL FIRM</b>	<b>19,481</b>	<b>237,000</b>	<b>(217,519)</b>	<b>-91.78</b>	<b>142,774</b>	<b>1,296,750</b>	<b>(1,153,976)</b>	<b>-88.99</b>
<b>THERM SALES (INTERRUPTIBLE)</b>								
SMALL INTERRUPTIBLE	0	0	0	0.00	0	0	0	0.00
INTERRUPTIBLE	0	0	0	0.00	0	0	0	0.00
LARGE INTERRUPTIBLE	802,146	208,333	593,813	285.03	6,999,912	1,666,664	5,333,248	320.00
<b>TOTAL INTERRUPTIBLE</b>	<b>802,146</b>	<b>208,333</b>	<b>593,813</b>	<b>285.03</b>	<b>6,999,912</b>	<b>1,666,664</b>	<b>5,333,248</b>	<b>320.00</b>
<b>TOTAL THERM SALES</b>	<b>821,627</b>	<b>445,333</b>	<b>376,294</b>	<b>84.50</b>	<b>7,142,686</b>	<b>2,963,414</b>	<b>4,179,272</b>	<b>141.03</b>
<b>NUMBER OF CUSTOMERS (FIRM)</b>					<b>AVERAGE NO. OF CUSTOMERS PERIOD TO DATE</b>			
RESIDENTIAL	568	600	(32)	-5.33	565	600	(35)	-5.83
COMMERCIAL	20	25	(5)	-20.00	21	25	(4)	-16.00
FIRM INDUSTRIAL	0	1	(1)	-100.00	0	1	(1)	-100.00
COMMERCIAL LARGE	0	0	0	0.00	0	0	0	0.00
<b>TOTAL FIRM</b>	<b>588</b>	<b>626</b>	<b>(38)</b>	<b>-6.07</b>	<b>586</b>	<b>626</b>	<b>(40)</b>	<b>-6.39</b>
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>					<b>AVERAGE NO. OF CUSTOMERS PERIOD TO DATE</b>			
SMALL INTERRUPTIBLE	0	0	0	0.00	0	0	0	0.00
INTERRUPTIBLE	0	0	0	0.00	0	0	0	0.00
LARGE INTERRUPTIBLE	2	1	1	100.00	2	1	1	100.00
<b>TOTAL INTERRUPTIBLE</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>100.00</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>100.00</b>
<b>TOTAL CUSTOMERS</b>	<b>590</b>	<b>627</b>	<b>(37)</b>	<b>-5.90</b>	<b>588</b>	<b>627</b>	<b>(39)</b>	<b>-6.22</b>
<b>THERM USE PER CUSTOMER</b>								
RESIDENTIAL	22.8	23.3	(0.5)	-2.15	169.1	159.2	9.9	6.22
COMMERCIAL	326.1	280.0	46.1	16.46	2,250.1	1,970.0	280.1	14.22
FIRM INDUSTRIAL	0.0	216,000.0	(216,000.0)	-100.00	0.0	1,152,000.0	(1,152,000.0)	-100.00
COMMERCIAL LARGE	0.0	0.0	0.0	0.00	0.0	0.0	0.0	0.00
SMALL INTERRUPTIBLE	0.0	0.0	0.0	0.00	0.0	0.0	0.0	0.00
INTERRUPTIBLE	0.0	0.0	0.0	0.00	0.0	0.0	0.0	0.00
LARGE INTERRUPTIBLE	401,073.0	208,333.0	192,740.0	92.52	3,499,956.0	1,666,664.0	1,833,292.0	110.00

COMPANY: INDIANTOWN GAS COMPANY

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED FOR THE PERIOD OF: APRIL 96 Through MARCH 97

SCHEDULE A-1  
(REVISED 8/19/93)

	CURRENT MONTH:				PERIOD TO DATE				
	DECEMBER 1996		DIFFERENCE		DECEMBER 1996		DIFFERENCE		
	ACTUAL	REVISED ESTIMATE	AMOUNT	%	ACTUAL	REVISED ESTIMATE	AMOUNT	%	
<b>COST OF GAS PURCHASED</b>									
1 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	
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)	372,229	178,202	194,027	108.88	2,381,262	2,187,235	194,027	8.87	
5 DEMAND	0	0	0	0.00	0	0	0	0.00	
6 OTHER	0	0	0	0.00	0	0	0	0.00	
<b>LESS END-USE CONTRACT</b>									
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 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00	
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	372,229	178,202	194,027	108.88	2,381,262	2,187,235	194,027	8.87	
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	362,221	178,202	184,019	103.26	2,412,270	2,228,251	184,019	8.26	
<b>THERMS PURCHASED</b>									
15 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	
16 NO NOTICE SERVICE	0	0	0	0.00	0	0	0	0.00	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	771,800	517,833	253,967	49.04	7,826,940	7,372,973	253,967	3.44	
19 DEMAND	0	0	0	0.00	0	0	0	0.00	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
<b>LESS END-USE CONTRACT</b>									
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 (17+18+20)-(21+23)	771,800	517,833	253,967	49.04	7,826,940	7,372,973	253,967	3.44	
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 (24-26 Estimated Only)	817,846	517,833	300,013	57.94	7,980,532	7,661,329	299,203	3.91	
<b>CENTS PER THERM</b>									
28 COMMODITY (Pipeline) (1/15)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
29 NO NOTICE SERVICE (2/16)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
31 COMMODITY (Other) (4/18)	48.229	34.413	13.816	40.15	31.222	29.666	1.556	5.25	
32 DEMAND (5/19)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
<b>LESS END-USE CONTRACT</b>									
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
36 (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
37 TOTAL COST (11/24)	48.229	34.413	13.816	40.15	31.222	29.666	1.556	5.25	
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
39 COMPANY USE (13/26)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
40 TOTAL COST OF THERMS SOLD (11/27)	45.513	34.413	11.100	32.26	29.913	28.549	1.364	4.78	
41 TRUE-UP (E-2)	(1.401)	(1.401)	0.000	0.00	(1.401)	(1.401)	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	44.112	33.012	11.100	33.62	28.512	27.148	1.364	5.02	
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)	44.9550	33.6429	11.3121	33.62	29.0569	27.6668	1.3901	5.02	
45 PGA FACTOR ROUNDED TO NEAREST .001	44.955	33.643	11.312	33.62	29.057	27.667	1.390	5.02	



COMPANY: INDIANTOWN GAS COMPANY

## CALCULATION OF TRUE-UP AND INTEREST PROVISION

REVISED  
SCHEDULE A-2  
(REVISED 8/19/93)

FOR THE PERIOD OF: APRIL 96 Through MARCH 97

	CURRENT MONTH: DECEMBER 1996				PERIOD TO DATE			
	REVISED*		DIFFERENCE		REVISED*		DIFFERENCE	
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST	0	0	0	0.00	0	0	0	0.00
2 TRANSPORTATION COST	372,229	178,202	194,027	108.88	2,381,262	2,187,235	194,027	8.87
3 TOTAL	372,229	178,202	194,027	108.88	2,381,262	2,187,235	194,027	8.87
4 FUEL REVENUES (NET OF REVENUE TAX)	362,221	178,202	184,019	103.26	2,412,270	2,228,251	184,019	8.26
5 TRUE-UP (COLLECTED) OR REFUNDED	6,399	6,399	0	0.00	57,591	57,591	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ OR -) LINE 5)	368,620	184,601	184,019	99.68	2,469,861	2,285,842	184,019	8.05
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(3,609)	6,399	(10,008)	(156.40)	88,599	98,607	(10,008)	(10.15)
8 INTEREST PROVISION - THIS PERIOD (LINE 21)	(1)	22	(23)	(104.55)	820	843	(23)	(2.73)
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	4,718	4,718	0	0.00	(37,119)	(37,119)	0	0.00
10 TRUE UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(6,399)	(6,399)	0	0.00	(57,591)	(57,591)	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)	(5,291)	4,740	(10,031)	(211.62)	(5,291)	4,740	(10,031)	(211.62)
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	4,718	4,718	0	0.00				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(5,290)	4,718	(10,008)	(212.12)				
14 TOTAL (12+13)	(572)	9,436	(10,008)	(106.06)				
15 AVERAGE (50% OF 14)	(286)	4,718	(5,004)	(106.06)				
16 INTEREST RATE - FIRST DAY OF MONTH	5.45000%	5.45000%	0.00000%	0.00				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.95000%	5.95000%	0.00000%	0.00				
18 TOTAL (16+17)	11.40000%	11.40000%	0.00000%	0.00				
19 AVERAGE (50% OF 18)	5.70000%	5.70000%	0.00000%	0.00				
20 MONTHLY AVERAGE (19/12 Months)	0.47500%	0.47500%	0.00000%	0.00				
21 INTEREST PROVISION (15x20)	(1)	22	(23)	(104.55)				

\* REVISED ESTIMATE IS EIGHT MONTHS ACTUAL &amp; FOUR MONTHS REVISED ESTIMATE

COMPANY: INDIANTOWN GAS COMPANY

## THERM SALES AND CUSTOMER DATA

REVISED  
SCHEDULE A-5  
(REVISED 8/19/93)

FOR THE PERIOD OF: APRIL 96 Through MARCH 97

	CURRENT MONTH:		DECEMBER 1996		PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>THERM SALES (FIRM)</b>								
RESIDENTIAL	14,022	16,000	(1,978)	-12.36	109,544	111,500	(1,956)	-1.75
COMMERCIAL	6,395	5,500	895	16.27	53,647	54,750	(1,103)	-2.01
FIRM INDUSTRIAL	0	288,000	(288,000)	-100.00	0	1,440,000	(1,440,000)	-100.00
COMMERCIAL LARGE	0	0	0	0.00	0	0	0	0.00
<b>TOTAL FIRM</b>	<b>20,417</b>	<b>309,500</b>	<b>(289,083)</b>	<b>-93.40</b>	<b>163,191</b>	<b>1,606,250</b>	<b>(1,443,059)</b>	<b>-89.84</b>
<b>THERM SALES (INTERRUPTIBLE)</b>								
SMALL INTERRUPTIBLE	0	0	0	0.00	0	0	0	0.00
INTERRUPTIBLE	0	0	0	0.00	0	0	0	0.00
LARGE INTERRUPTIBLE	797,429	208,333	589,096	282.77	7,797,341	1,874,997	5,922,344	315.86
<b>TOTAL INTERRUPTIBLE</b>	<b>797,429</b>	<b>208,333</b>	<b>589,096</b>	<b>282.77</b>	<b>7,797,341</b>	<b>1,874,997</b>	<b>5,922,344</b>	<b>315.86</b>
<b>TOTAL THERM SALES</b>	<b>817,846</b>	<b>517,833</b>	<b>300,013</b>	<b>57.94</b>	<b>7,960,532</b>	<b>3,481,247</b>	<b>4,479,285</b>	<b>128.67</b>
<b>NUMBER OF CUSTOMERS (FIRM)</b>					<b>AVERAGE NO. OF CUSTOMERS PERIOD TO DATE</b>			
RESIDENTIAL	571	600	(29)	-4.83	566	600	(34)	-5.67
COMMERCIAL	20	25	(5)	-20.00	21	25	(4)	-16.00
FIRM INDUSTRIAL	0	1	(1)	-100.00	0	1	(1)	-100.00
COMMERCIAL LARGE	0	0	0	0.00	0	0	0	0.00
<b>TOTAL FIRM</b>	<b>591</b>	<b>626</b>	<b>(35)</b>	<b>-5.59</b>	<b>587</b>	<b>626</b>	<b>(39)</b>	<b>-6.23</b>
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>					<b>AVERAGE NO. OF CUSTOMERS PERIOD TO DATE</b>			
SMALL INTERRUPTIBLE	0	0	0	0.00	0	0	0	0.00
INTERRUPTIBLE	0	0	0	0.00	0	0	0	0.00
LARGE INTERRUPTIBLE	2	1	1	100.00	2	1	1	100.00
<b>TOTAL INTERRUPTIBLE</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>100.00</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>100.00</b>
<b>TOTAL CUSTOMERS</b>	<b>593</b>	<b>627</b>	<b>(34)</b>	<b>-5.42</b>	<b>589</b>	<b>627</b>	<b>(38)</b>	<b>-6.06</b>
<b>THERM USE PER CUSTOMER</b>								
RESIDENTIAL	24.6	26.7	(2.1)	-7.87	193.5	185.8	7.7	4.14
COMMERCIAL	319.8	220.0	99.8	45.36	2,554.6	2,190.0	364.6	16.65
FIRM INDUSTRIAL	0.0	288,000.0	(288,000.0)	-100.00	0.0	1,440,000.0	(1,440,000.0)	-100.00
COMMERCIAL LARGE	0.0	0.0	0.0	0.00	0.0	0.0	0.0	0.00
SMALL INTERRUPTIBLE	0.0	0.0	0.0	0.00	0.0	0.0	0.0	0.00
INTERRUPTIBLE	0.0	0.0	0.0	0.00	0.0	0.0	0.0	0.00
LARGE INTERRUPTIBLE	398,714.5	208,333.0	190,381.5	91.38	3,898,670.5	1,874,997.0	2,023,673.5	107.93

REVISED

COMPANY: INDIANTOWN GAS COMPANY

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED FOR THE PERIOD OF: APRIL 96 Through MARCH 97

SCHEDULE A-1  
(REVISED 8/19/93)

	CURRENT MONTH: JANUARY 1997				PERIOD TO DATE			
	ACTUAL	REVISED	DIFFERENCE		ACTUAL	REVISED	DIFFERENCE	
		ESTIMATE	AMOUNT	%		ESTIMATE	AMOUNT	%
<b>COST OF GAS PURCHASED</b>								
1 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
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)	648,377	375,000	273,377	72.90	3,029,639	2,756,262	273,377	9.92
5 DEMAND	0	0	0	0.00	0	0	0	0.00
6 OTHER	0	0	0	0.00	0	0	0	0.00
<b>LESS END-USE CONTRACT</b>								
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 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	648,377	375,000	273,377	72.90	3,029,639	2,756,262	273,377	9.92
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	661,486	375,000	286,486	76.40	3,073,756	2,787,270	286,486	10.28
<b>THERMS PURCHASED</b>								
15 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
16 NO NOTICE SERVICE	0	0	0	0.00	0	0	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	1,466,460	666,933	799,527	119.88	9,093,400	8,293,873	799,527	9.64
19 DEMAND	0	0	0	0.00	0	0	0	0.00
20 OTHER	0	0	0	0.00	0	0	0	0.00
<b>LESS END-USE CONTRACT</b>								
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 (17+18+20)-(21+23)	1,466,460	666,933	799,527	119.88	9,093,400	8,293,873	799,527	9.64
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 (24-26 Estimated Only)	1,469,158	666,933	822,225	123.28	9,449,690	8,627,465	822,225	9.53
<b>CENTS PER THERM</b>								
28 COMMODITY (Pipeline) (1/15)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
29 NO NOTICE SERVICE (2/16)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other) (4/18)	44.214	56.228	(12.014)	-21.37	33.317	33.233	0.084	0.25
32 DEMAND (5/19)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
<b>LESS END-USE CONTRACT</b>								
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
36 (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST (11/24)	44.214	56.228	(12.014)	-21.37	33.317	33.233	0.084	0.25
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
40 TOTAL COST OF THERMS SOLD (11/27)	43.540	56.228	(12.688)	-22.57	32.061	31.948	0.113	0.35
41 TRUE-UP (E-2)	(1.401)	(1.401)	0.000	0.00	(1.401)	(1.401)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	42.139	54.827	(12.688)	-23.14	30.660	30.547	0.113	0.37
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 (42+43)	42.9443	55.8747	(12.9304)	-23.14	31.2459	31.1308	0.1151	0.37
45 PGA FACTOR ROUNDED TO NEAREST 001	42.944	55.875	(12.931)	-23.14	31.246	31.131	0.115	0.37

COMPANY: INDIANTOWN GAS COMPANY

## CALCULATION OF TRUE-UP AND INTEREST PROVISION

REVISED  
SCHEDULE A-2  
(REVISED 8/19/93)

FOR THE PERIOD OF: APRIL 96 Through MARCH 97

	CURRENT MONTH:				PERIOD TO DATE			
	JANUARY 1997		DIFFERENCE		REVISED*		DIFFERENCE	
	ACTUAL	REVISED* ESTIMATE	AMOUNT	%	ACTUAL	REVISED* ESTIMATE	AMOUNT	%
<b>TRUE-UP CALCULATION</b>								
1 PURCHASED GAS COST	0	0	0	0.00	0	0	0	0.00
2 TRANSPORTATION COST	648,377	375,000	273,377	72.90	3,029,639	2,756,262	273,377	9.92
3 TOTAL	648,377	375,000	273,377	72.90	3,029,639	2,756,262	273,377	9.92
4 FUEL REVENUES (NET OF REVENUE TAX)	661,86	375,000	286,486	76.40	3,073,756	2,787,270	286,486	10.28
5 TRUE-UP (COLLECTED) OR REFUNDED	6,399	6,399	0	0.00	63,990	63,990	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ OR -) LINE 5)	667,885	381,399	286,486	75.11	3,137,746	2,851,260	286,486	10.05
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	19,508	6,399	13,109	204.86	108,107	94,998	13,109	13.80
8 INTEREST PROVISION - THIS PERIOD (LINE 21)	6	(26)	32	(123.08)	826	794	32	4.03
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(5,291)	(5,291)	0	0.00	(37,119)	(37,119)	0	0.00
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(6,399)	(6,399)	0	0.00	(63,990)	(63,990)	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)	7,824	(5,317)	13,141	(247.15)	7,824	(5,317)	13,141	(247.15)
<b>INTEREST PROVISION</b>								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(5,291)	(5,291)	0	0.00				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	7,818	(5,291)	13,109	(247.76)				
14 TOTAL (12+13)	2,527	(10,582)	13,109	(123.88)				
15 AVERAGE (50% OF 14)	1,264	(5,291)	6,555	(123.89)				
16 INTEREST RATE - FIRST DAY OF MONTH	5.95000%	5.95000%	0.00000%	0.00				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.45000%	5.95000%	-0.50000%	(8.40)				
18 TOTAL (16+17)	11.40000%	11.90000%	-0.50000%	(4.20)				
19 AVERAGE (50% OF 18)	5.70000%	5.95000%	-0.25000%	(4.20)				
20 MONTHLY AVERAGE (19/12 Months)	0.47500%	0.49583%	-0.02083%	(4.20)				
21 INTEREST PROVISION (15x20)	6	(26)	32	(123.08)				

\* REVISED ESTIMATE IS EIGHT MONTHS ACTUAL &amp; FOUR MONTHS REVISED ESTIMATE

COMPANY: INDIANTOWN GAS COMPANY

THERM SALES AND CUSTOMER DATA

REVISED  
SCHEDULE A-5  
(REVISED 8/19/93)

FOR THE PERIOD OF: APRIL 96 Through MARCH 97

	CURRENT MONTH:				PERIOD TO DATE			
	JANUARY 1997		DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>THERM SALES (FIRM)</b>								
RESIDENTIAL	19,263	20,000	(737)	-3.69	128,807	131,500	(2,693)	-2.05
COMMERCIAL	7,828	6,600	1,228	18.61	61,475	61,350	125	0.20
FIRM INDUSTRIAL	0	432,000	(432,000)	-100.00	0	1,872,000	(1,872,000)	-100.00
COMMERCIAL LARGE	0	0	0	0.00	0	0	0	0.00
<b>TOTAL FIRM</b>	<b>27,091</b>	<b>458,600</b>	<b>(431,509)</b>	<b>-94.09</b>	<b>190,282</b>	<b>2,064,850</b>	<b>(1,874,568)</b>	<b>-90.78</b>
<b>THERM SALES (INTERRUPTIBLE)</b>								
SMALL INTERRUPTIBLE	0	0	0	0.00	0	0	0	0.00
INTERRUPTIBLE	0	0	0	0.00	0	0	0	0.00
LARGE INTERRUPTIBLE	1,462,067	208,333	1,253,734	601.79	9,259,408	2,083,330	7,176,078	344.45
<b>TOTAL INTERRUPTIBLE</b>	<b>1,462,067</b>	<b>208,333</b>	<b>1,253,734</b>	<b>601.79</b>	<b>9,259,408</b>	<b>2,083,330</b>	<b>7,176,078</b>	<b>344.45</b>
<b>TOTAL THERM SALES</b>	<b>1,489,158</b>	<b>666,933</b>	<b>822,225</b>	<b>123.28</b>	<b>9,449,690</b>	<b>4,148,180</b>	<b>5,301,510</b>	<b>127.80</b>
<b>NUMBER OF CUSTOMERS (FIRM)</b>					<b>AVERAGE NO. OF CUSTOMERS PERIOD TO DATE</b>			
RESIDENTIAL	570	600	(30)	-5.00	566	600	(34)	-5.67
COMMERCIAL	21	25	(4)	-16.00	21	25	(4)	-16.00
FIRM INDUSTRIAL	0	1	(1)	-100.00	0	1	(1)	-100.00
COMMERCIAL LARGE	0	0	0	0.00	0	0	0	0.00
<b>TOTAL FIRM</b>	<b>591</b>	<b>626</b>	<b>(35)</b>	<b>-5.59</b>	<b>587</b>	<b>626</b>	<b>(39)</b>	<b>-6.23</b>
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>					<b>AVERAGE NO. OF CUSTOMERS PERIOD TO DATE</b>			
SMALL INTERRUPTIBLE	0	0	0	0.00	0	0	0	0.00
INTERRUPTIBLE	0	0	0	0.00	0	0	0	0.00
LARGE INTERRUPTIBLE	2	1	1	100.00	2	1	1	100.00
<b>TOTAL INTERRUPTIBLE</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>100.00</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>100.00</b>
<b>TOTAL CUSTOMERS</b>	<b>593</b>	<b>627</b>	<b>(34)</b>	<b>-5.42</b>	<b>589</b>	<b>627</b>	<b>(38)</b>	<b>-6.06</b>
<b>THERM USE PER CUSTOMER</b>								
RESIDENTIAL	33.8	33.3	0.5	1.50	227.6	219.2	8.4	3.83
COMMERCIAL	372.8	264.0	108.8	41.21	2,927.4	2,454.0	473.4	19.29
FIRM INDUSTRIAL	0.0	432,000.0	(432,000.0)	-100.00	0.0	1,872,000.0	(1,872,000.0)	-100.00
COMMERCIAL LARGE	0.0	0.0	0.0	0.00	0.0	0.0	0.0	0.00
SMALL INTERRUPTIBLE	0.0	0.0	0.0	0.00	0.0	0.0	0.0	0.00
INTERRUPTIBLE	0.0	0.0	0.0	0.00	0.0	0.0	0.0	0.00
LARGE INTERRUPTIBLE	731,033.5	208,333.0	522,700.5	250.90	4,629,704.0	2,083,330.0	2,546,374.0	122.23

REVISED

COMPANY: INDIANTOWN GAS COMPANY		COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR ESTIMATED FOR THE PERIOD OF: APRIL 96 Through MARCH 97				SCHEDULE A-1 (REVISED 8/19/93)			
		CURRENT MONTH:		FEBRUARY 1997		PERIOD TO DATE			
		ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%
<b>COST OF GAS PURCHASED</b>									
1	COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
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)	329,635	375,000	(45,365)	-12.10	3,359,274	3,131,262	228,012	7.28
5	DEMAND	0	0	0	0.00	0	0	0	0.00
6	OTHER	0	0	0	0.00	0	0	0	0.00
<b>LESS END-USE CONTRACT</b>									
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	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00
11	TOTAL COST (1+2+3+4+5+6+10; -(7+8+9))	329,635	375,000	(45,365)	-12.10	3,359,274	3,131,262	228,012	7.28
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	319,849	375,000	(55,151)	-14.71	3,393,605	3,162,270	231,335	7.32
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
16	NO NOTICE SERVICE	0	0	0	0.00	0	0	0	0.00
17	SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18	COMMODITY (Other)	966,650	671,333	295,317	43.99	10,060,050	8,965,206	1,094,844	12.21
19	DEMAND	0	0	0	0.00	0	0	0	0.00
20	OTHER	0	0	0	0.00	0	0	0	0.00
<b>LESS END-USE CONTRACT</b>									
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 (17+18+20; -(21+23))	966,650	671,333	295,317	43.99	10,060,050	8,965,206	1,094,844	12.21
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 (24-26 Estimated Only)	966,146	671,333	316,813	47.19	10,437,836	9,298,798	1,139,038	12.25
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline) (1/15)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
29	NO NOTICE SERVICE (2/16)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
30	SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31	COMMODITY (Other) (4/18)	34.101	55.859	(21.758)	-38.95	33.392	34.927	(1.535)	-4.39
32	DEMAND (5/19)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
33	OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
<b>LESS END-USE CONTRACT</b>									
34	COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
35	DEMAND (8/22)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
36		0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37	TOTAL COST (11/24)	34.101	55.859	(21.758)	-38.95	33.392	34.927	(1.535)	-4.39
38	NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39	COMPANY USE (13/26)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
40	TOTAL COST OF THERMS SOLD (11/27)	33.359	55.859	(22.500)	-40.28	32.184	33.674	(1.490)	-4.42
41	TRUE-UP (E-2)	(1.401)	(1.401)	0.000	0.00	(1.401)	(1.401)	0.000	0.00
42	TOTAL COST OF GAS (40+41)	31.958	54.458	(22.500)	-41.32	30.783	32.273	-1.490	-4.62
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)	32.5687	55.4987	(22.9300)	-41.32	31.3713	32.8897	(1.5184)	-4.62
45	PGA FACTOR ROUNDED TO NEAREST .001	32.569	55.499	(22.930)	-41.32	31.371	32.890	(1.519)	-4.62

COMPANY: INDIANTOWN GAS COMPANY

## CALCULATION OF TRUE-UP AND INTEREST PROVISION

REVISED

SCHEDULE A-2  
(REVISED 8/19/93)

FOR THE PERIOD OF: APRIL 96 Through MARCH 97

	CURRENT MONTH: FEBRUARY 1997				PERIOD TO DATE			
	REVISED*		DIFFERENCE		REVISED*		DIFFERENCE	
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>TRUE-UP CALCULATION</b>								
1 PURCHASED GAS COST	0	0	0	0.00	0	0	0	0.00
2 TRANSPORTATION COST	329,635	375,000	(45,365)	(12.10)	3,359,274	3,131,262	228,012	7.28
3 TOTAL	329,635	375,000	(45,365)	(12.10)	3,359,274	3,131,262	228,012	7.28
4 FUEL REVENUES (NET OF REVENUE TAX)	319,849	375,000	(55,151)	(14.71)	3,393,605	3,162,270	231,335	7.32
5 TRUE-UP (COLLECTED) OR REFUNDED	6,399	6,399	0	0.00	70,389	70,389	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ OR -) LINE 5)	326,248	381,399	(55,151)	(14.46)	3,463,994	3,232,659	231,335	7.16
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(3,387)	6,399	(9,786)	(152.93)	104,720	101,397	3,323	3.28
8 INTEREST PROVISION - THIS PERIOD (LINE 21)	13	(26)	39	(150.00)	839	758	71	9.24
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	7,824	(5,317)	13,141	(247.15)	(37,119)	(37,119)	0	0.00
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(6,399)	(6,399)	0	0.00	(70,389)	(70,389)	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)	(1,949)	(5,343)	3,394	(63.52)	(1,949)	(5,343)	3,394	(63.52)
<b>INTEREST PROVISION</b>								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	7,824	(5,317)	13,141	(247.15)				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(1,962)	(5,317)	3,355	(63.10)				
14 TOTAL (12+13)	5,862	(10,634)	16,496	(155.13)				
15 AVERAGE (50% OF 14)	2,931	(5,317)	8,248	(155.13)				
16 INTEREST RATE - FIRST DAY OF MONTH	5.45000%	5.95000%	-0.50000%	(8.40)				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.43000%	5.95000%	-0.52000%	(8.74)				
18 TOTAL (16+17)	10.88000%	11.90000%	-1.02000%	(8.57)				
19 AVERAGE (50% OF 18)	5.44000%	5.95000%	-0.51000%	(8.57)				
20 MONTHLY AVERAGE (19/12 Months)	0.45333%	0.49583%	-0.04250%	(8.57)				
21 INTEREST PROVISION (15x20)	13	(26)	39	(150.00)				

\* REVISED ESTIMATE IS EIGHT MONTHS ACTUAL &amp; FOUR MONTHS REVISED ESTIMATE

COMPANY: INDIANTOWN GAS COMPANY

## THERM SALES AND CUSTOMER DATA

REVISED  
SCHEDULE A-5  
(REVISED 8/19/93)

FOR THE PERIOD OF: APRIL 96 Through MARCH 97

	CURRENT MONTH:		FEBRUARY 1997		PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>THERM SALES (FIRM)</b>								
RESIDENTIAL	16,347	22,000	(5,653)	-25.70	145,174	153,500	(8,346)	-5.44
COMMERCIAL	7,376	9,000	(1,624)	-18.04	68,851	70,350	(1,499)	-2.13
FIRM INDUSTRIAL	0	432,000	(432,000)	-100.00	0	2,304,000	(2,304,000)	-100.00
COMMERCIAL LARGE	0	0	0	0.00	0	0	0	0.00
<b>TOTAL FIRM</b>	<b>23,723</b>	<b>463,000</b>	<b>(439,277)</b>	<b>-94.88</b>	<b>214,005</b>	<b>2,527,850</b>	<b>(2,313,845)</b>	<b>-91.53</b>
<b>THERM SALES (INTERRUPTIBLE)</b>								
SMALL INTERRUPTIBLE	0	0	0	0.00	0	0	0	0.00
INTERRUPTIBLE	0	0	0	0.00	0	0	0	0.00
LARGE INTERRUPTIBLE	964,423	208,333	756,090	362.92	10,223,831	2,291,663	7,932,168	346.13
<b>TOTAL INTERRUPTIBLE</b>	<b>964,423</b>	<b>208,333</b>	<b>756,090</b>	<b>362.92</b>	<b>10,223,831</b>	<b>2,291,663</b>	<b>7,932,168</b>	<b>346.13</b>
<b>TOTAL THERM SALES</b>	<b>988,146</b>	<b>671,333</b>	<b>316,813</b>	<b>47.19</b>	<b>10,437,836</b>	<b>4,819,513</b>	<b>5,618,323</b>	<b>116.57</b>
<b>NUMBER OF CUSTOMERS (FIRM)</b>					<b>AVERAGE NO. OF CUSTOMERS PERIOD TO DATE</b>			
RESIDENTIAL	568	600	(32)	-5.33	568	600	(34)	-5.67
COMMERCIAL	22	25	(3)	-12.00	21	25	(4)	-16.00
FIRM INDUSTRIAL	0	1	(1)	-100.00	0	1	(1)	-100.00
COMMERCIAL LARGE	0	0	0	0.00	0	0	0	0.00
<b>TOTAL FIRM</b>	<b>590</b>	<b>626</b>	<b>(36)</b>	<b>-5.75</b>	<b>587</b>	<b>626</b>	<b>(39)</b>	<b>-6.23</b>
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>					<b>AVERAGE NO. OF CUSTOMERS PERIOD TO DATE</b>			
SMALL INTERRUPTIBLE	0	0	0	0.00	0	0	0	0.00
INTERRUPTIBLE	0	0	0	0.00	0	0	0	0.00
LARGE INTERRUPTIBLE	2	1	1	100.00	2	1	1	100.00
<b>TOTAL INTERRUPTIBLE</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>100.00</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>100.00</b>
<b>TOTAL CUSTOMERS</b>	<b>592</b>	<b>627</b>	<b>(35)</b>	<b>-5.58</b>	<b>589</b>	<b>627</b>	<b>(38)</b>	<b>-6.06</b>
<b>THERM USE PER CUSTOMER</b>								
RESIDENTIAL	28.8	36.7	(7.9)	-21.53	256.5	255.8	0.7	0.27
COMMERCIAL	335.3	360.0	(24.7)	-6.86	3,278.6	2,814.0	464.6	16.51
FIRM INDUSTRIAL	0.0	432,000.0	(432,000.0)	-100.00	0.0	2,304,000.0	(2,304,000.0)	-100.00
COMMERCIAL LARGE	0.0	0.0	0.0	0.00	0.0	0.0	0.0	0.00
SMALL INTERRUPTIBLE	0.0	0.0	0.0	0.00	0.0	0.0	0.0	0.00
INTERRUPTIBLE	0.0	0.0	0.0	0.00	0.0	0.0	0.0	0.00
LARGE INTERRUPTIBLE	482,211.5	208,333.0	273,878.5	131.46	5,111,915.5	2,291,663.0	2,820,252.5	123.07



REVISED

COMPANY: INDIANTOWN GAS COMPANY

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED FOR THE PERIOD OF: APRIL 96 Through MARCH 97

SCHEDULE A-1  
(REVISED 8/19/93)

	CURRENT MONTH: MARCH 1997				PERIOD TO DATE				
	ACTUAL	REVISED	DIFFERENCE		ACTUAL	REVISED	DIFFERENCE		
		ESTIMATE	AMOUNT	%		ESTIMATE	AMOUNT	%	
<b>COST OF GAS PURCHASED</b>									
1 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	
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)	170,724	375,000	(204,276)	-54.47	3,529,998	3,506,262	23,736	0.68	
5 DEMAND	0	0	0	0.00	0	0	0	0.00	
6 OTHER	0	0	0	0.00	0	0	0	0.00	
<b>LESS END-USE CONTRACT</b>									
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 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00	
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	170,724	375,000	(204,276)	-54.47	3,529,998	3,506,262	23,736	0.68	
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	164,107	375,000	(210,893)	-56.24	3,557,712	3,537,270	20,442	0.58	
<b>THERMS PURCHASED</b>									
15 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	
16 NO NOTICE SERVICE	0	0	0	0.00	0	0	0	0.00	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	771,020	662,333	108,687	16.41	10,831,070	9,627,539	1,203,531	12.50	
19 DEMAND	0	0	0	0.00	0	0	0	0.00	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
<b>LESS END-USE CONTRACT</b>									
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 (17+18+20)-(21+23)	771,020	662,333	108,687	16.41	10,831,070	9,627,539	1,203,531	12.50	
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 (24-26 Estimated Only)	773,827	662,333	111,494	16.83	11,211,663	9,961,131	1,250,532	12.55	
<b>CENTS PER THERM</b>									
28 COMMODITY (Pipeline) (1/15)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
29 NO NOTICE SERVICE (2/16)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
31 COMMODITY (Other) (4/18)	22.143	56.618	(34.475)	-60.89	32.591	36.419	(3.828)	-10.51	
32 DEMAND (5/19)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
<b>LESS END-USE CONTRACT</b>									
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
36 (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
37 TOTAL COST (11/24)	22.143	56.618	(34.475)	-60.89	32.591	36.419	(3.828)	-10.51	
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
39 COMPANY USE (13/28)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
40 TOTAL COST OF THERMS SOLD (11/27)	22.062	56.618	(34.556)	-61.03	31.485	35.199	(3.714)	-10.55	
41 TRUE-UP (E-2)	(1.401)	(1.401)	0.000	0.00	(1.401)	(1.401)	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	20.661	55.217	(34.556)	-62.58	30.084	33.798	-3.714	-10.99	
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)	21.0558	56.2722	(35.2164)	-62.58	30.6589	34.4439	(3.7850)	-10.99	
45 PGA FACTOR ROUNDED TO NEAREST .001	21.056	56.272	(35.216)	-62.58	30.659	34.444	-3.785	-10.99	

COMPANY: INDIANTOWN GAS COMPANY

CALCULATION OF TRUE-UP AND INTEREST PROVISION

REVISED  
SCHEDULE A-2  
(REVISED 8/19/93)

FOR THE PERIOD OF: APRIL 96 Through MARCH 97

	CURRENT MONTH: MARCH 1997				PERIOD TO DATE			
	ACTUAL	REVISED* ESTIMATE	DIFFERENCE		ACTUAL	REVISED* ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
<b>TRUE-UP CALCULATION</b>								
1 PURCHASED GAS COST	0	0	0	0.00	0	0	0	0.00
2 TRANSPORTATION COST	170,724	375,000	(204,276)	(54.47)	3,529,998	3,506,262	23,736	0.68
3 TOTAL	170,724	375,000	(204,276)	(54.47)	3,529,998	3,506,262	23,736	0.68
4 FUEL REVENUES (NET OF REVENUE TAX)	164,107	375,000	(210,893)	(56.24)	3,557,712	3,537,270	20,442	0.58
5 TRUE-UP (COLLECTED) OR REFUNDED	6,399	6,399	0	0.00	76,788	76,788	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ OR -) LINE 5)	170,506	381,399	(210,893)	(55.29)	3,634,500	3,614,058	20,442	0.57
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(218)	6,399	(6,617)	(103.41)	104,502	107,796	(3,294)	(3.06)
8 INTEREST PROVISION - THIS PERIOD (LINE 21)	(24)	(26)	2	(7.69)	815	742	73	9.64
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(1,949)	(5,343)	3,394	(63.52)	(37,119)	(37,119)	0	0.00
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(6,399)	(6,399)	0	0.00	(76,788)	(76,788)	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)	(8,590)	(5,369)	(3,221)	59.99	(8,590)	(5,369)	(3,221)	59.99
<b>INTEREST PROVISION</b>								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(1,949)	(5,343)	3,394	(63.52)				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(8,566)	(5,343)	(3,223)	60.32				
14 TOTAL (12+13)	(10,515)	(10,686)	171	(1.60)				
15 AVERAGE (50% OF 14)	(5,258)	(5,343)	85	(1.59)				
16 INTEREST RATE - FIRST DAY OF MONTH	5.43000%	5.95000%	-0.52000%	(8.74)				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.74000%	5.95000%	-0.21000%	(3.53)				
18 TOTAL (16+17)	11.17000%	11.90000%	-0.73000%	(6.13)				
19 AVERAGE (50% OF 18)	5.59000%	5.95000%	-0.36000%	(6.05)				
20 MONTHLY AVERAGE (19/12 Months)	0.46583%	0.49583%	-0.03000%	(6.05)				
21 INTEREST PROVISION (15x20)	(24)	(26)	2	(7.69)				

\* REVISED ESTIMATE IS EIGHT MONTHS ACTUAL & FOUR MONTHS REVISED ESTIMATE

COMPANY: INDIANTOWN GAS COMPANY

## THERM SALES AND CUSTOMER DATA

 REVISED  
 SCHEDULE A-5  
 (REVISED 8/19/93)

FOR THE PERIOD OF: APRIL 96 Through MARCH 97

	CURRENT MONTH:				PERIOD TO DATE			
	MARCH 1997		DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>THERM SALES (FIRM)</b>								
RESIDENTIAL	12,640	15,000	(2,360)	-15.73	157,794	168,500	(10,706)	-6.35
COMMERCIAL	6,937	7,000	(63)	-0.90	75,788	77,350	(1,562)	-2.02
FIRM INDUSTRIAL	0	432,000	(432,000)	-100.00	0	2,736,000	(2,736,000)	-100.00
COMMERCIAL LARGE	0	0	0	0.00	0	0	0	0.00
<b>TOTAL FIRM</b>	<b>19,577</b>	<b>454,000</b>	<b>(434,423)</b>	<b>-95.69</b>	<b>233,582</b>	<b>2,981,850</b>	<b>(2,748,268)</b>	<b>-92.17</b>
<b>THERM SALES (INTERRUPTIBLE)</b>								
SMALL INTERRUPTIBLE	0	0	0	0.00	0	0	0	0.00
INTERRUPTIBLE	0	0	0	0.00	0	0	0	0.00
LARGE INTERRUPTIBLE	754,250	208,333	545,917	262.04	10,978,081	2,499,996	8,478,085	339.12
<b>TOTAL INTERRUPTIBLE</b>	<b>754,250</b>	<b>208,333</b>	<b>545,917</b>	<b>262.04</b>	<b>10,978,081</b>	<b>2,499,996</b>	<b>8,478,085</b>	<b>339.12</b>
<b>TOTAL THERM SALES</b>	<b>773,827</b>	<b>662,333</b>	<b>111,494</b>	<b>16.83</b>	<b>11,211,663</b>	<b>5,481,846</b>	<b>5,729,817</b>	<b>104.52</b>
<b>NUMBER OF CUSTOMERS (FIRM)</b>					<b>AVERAGE NO. OF CUSTOMERS PERIOD TO DATE</b>			
RESIDENTIAL	571	600	(29)	-4.83	567	600	(33)	-5.50
COMMERCIAL	22	25	(3)	-12.00	21	25	(4)	-16.00
FIRM INDUSTRIAL	0	1	(1)	-100.00	0	1	(1)	-100.00
COMMERCIAL LARGE	0	0	0	0.00	0	0	0	0.00
<b>TOTAL FIRM</b>	<b>593</b>	<b>626</b>	<b>(33)</b>	<b>-5.27</b>	<b>588</b>	<b>626</b>	<b>(38)</b>	<b>-6.07</b>
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>					<b>AVERAGE NO. OF CUSTOMERS PERIOD TO DATE</b>			
SMALL INTERRUPTIBLE	0	0	0	0.00	0	0	0	0.00
INTERRUPTIBLE	0	0	0	0.00	0	0	0	0.00
LARGE INTERRUPTIBLE	2	1	1	100.00	2	1	1	100.00
<b>TOTAL INTERRUPTIBLE</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>100.00</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>100.00</b>
<b>TOTAL CUSTOMERS</b>	<b>595</b>	<b>627</b>	<b>(32)</b>	<b>-5.10</b>	<b>590</b>	<b>627</b>	<b>(37)</b>	<b>-5.90</b>
<b>THERM USE PER CUSTOMER</b>								
RESIDENTIAL	22.1	25.0	(2.9)	-11.60	278.3	280.8	(2.5)	-0.89
COMMERCIAL	315.3	280.0	35.3	12.61	3,809.0	3,094.0	515.0	16.65
FIRM INDUSTRIAL	0.0	432,000.0	(432,000.0)	-100.00	0.0	2,736,000.0	(2,736,000.0)	-100.00
COMMERCIAL LARGE	0.0	0.0	0.0	0.00	0.0	0.0	0.0	0.00
SMALL INTERRUPTIBLE	0.0	0.0	0.0	0.00	0.0	0.0	0.0	0.00
INTERRUPTIBLE	0.0	0.0	0.0	0.00	0.0	0.0	0.0	0.00
LARGE INTERRUPTIBLE	377,125.0	208,333.0	168,792.0	81.02	5,489,040.5	2,499,996.0	2,989,044.5	119.56

COMPANY: INDIANTOWN GAS COMPANY

CALCULATION OF TRUE-UP AND INTEREST PROVISION

REVISED  
SCHEDULE A-2  
(REVISED 8/19/93)

FOR THE PERIOD OF: APRIL 97 Through MARCH 98

	CURRENT MONTH: APRIL 1997				PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
<b>TRUE-UP CALCULATION</b>								
1 PURCHASED GAS COST	0	0	0	0.00	0	0	0	0.00
2 TRANSPORTATION COST	304,167	199,035	105,132	52.82	304,167	199,035	105,132	52.82
3 TOTAL	304,167	199,035	105,132	52.82	304,167	199,035	105,132	52.82
4 FUEL REVENUES (NET OF REVENUE TAX)	268,050	199,035	69,015	34.67	268,050	199,035	69,015	34.67
5 TRUE-UP (COLLECTED) OR REFUNDED	(449)	(449)	0	11.00	(449)	(449)	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ OR -) LINE 5)	267,601	198,586	69,015	34.75	267,601	198,586	69,015	34.75
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(36,566)	(449)	(36,117)	8,043.88	(36,566)	(449)	(36,117)	8,043.88
8 INTEREST PROVISION - THIS PERIOD (LINE 21)	(126)	0	(126)	0.00	(126)	0	(126)	0.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(8,590)	(5,369)	(3,221)	59.99	(8,590)	(5,369)	(3,221)	59.99
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	449	449	0	0.00	449	449	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)	(44,833)	(5,369)	(39,464)	735.03	(44,833)	(5,369)	(39,464)	735.03
<b>INTEREST PROVISION</b>								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(8,590)	(5,369)	(3,221)	59.99				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(44,707)	(5,369)	(39,338)	732.69				
14 TOTAL (12+13)	(53,297)	(10,738)	(42,559)	396.34				
15 AVERAGE (50% OF 14)	(26,649)	(5,369)	(21,280)	396.35				
16 INTEREST RATE - FIRST DAY OF MONTH	5.74000%	0.00000%	5.74000%	0.00				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.62000%	0.00000%	5.62000%	0.00				
18 TOTAL (16+17)	11.36000%	0.00000%	11.36000%	0.00				
19 AVERAGE (50% OF 18)	5.68000%	0.00000%	5.68000%	0.00				
20 MONTHLY AVERAGE (19/12 Months)	0.47333%	0.00000%	0.47333%	0.00				
21 INTEREST PROVISION (15x20)	(126)	0	(126)	0.00				

\* REVISED ESTIMATE IS EIGHT MONTHS ACTUAL & FOUR MONTHS REVISED ESTIMATE

COMPANY: INDIANTOWN GAS COMPANY

CALCULATION OF TRUE-UP AND INTEREST PROVISION

REVISED  
SCHEDULE A-2  
(REVISED 8/19/93)

FOR THE PERIOD OF: APRIL 97 Through MARCH 98

	CURRENT MONTH: MAY 1997				PERIOD TO DATE			
	ORIGINAL		DIFFERENCE		ORIGINAL		DIFFERENCE	
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>TRUE-UP CALCULATION</b>								
1 PURCHASED GAS COST	0	0	0	0.00	0	0	0	0.00
2 TRANSPORTATION COST	198,054	194,263	3,791	1.95	502,221	393,298	108,923	27.69
3 TOTAL	198,054	194,263	3,791	1.95	502,221	393,298	108,923	27.69
4 FUEL REVENUES (NET OF REVENUE TAX)	198,353	194,263	4,090	2.11	466,403	393,298	73,105	18.59
5 TRUE-UP (COLLECTED) OR REFUNDED	(449)	(449)	0	0.00	(898)	(898)	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ OR -) LINE 5)	197,904	193,814	4,090	2.11	465,505	392,400	73,105	18.63
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(150)	(449)	299	(66.59)	(36,716)	(898)	(35,818)	3,988.64
8 INTEREST PROVISION - THIS PERIOD (LINE 21)	(209)	0	(209)	0.00	(335)	0	(335)	0.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(44,833)	(5,369)	(39,464)	735.03	(8,590)	(5,369)	(3,221)	59.99
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	449	449	0	0.00	898	898	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)	(44,743)	(5,369)	(39,374)	733.36	(44,743)	(5,369)	(39,374)	733.36
<b>INTEREST PROVISION</b>								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(44,833)	(5,369)	(39,464)	735.03				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(44,534)	(5,369)	(39,165)	729.47				
14 TOTAL (12+13)	(89,367)	(10,738)	(78,629)	732.25				
15 AVERAGE (50% OF 14)	(44,684)	(5,369)	(39,315)	732.26				
16 INTEREST RATE - FIRST DAY OF MONTH	5.62000%	0.00000%	5.62000%	0.00				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.60000%	0.00000%	5.60000%	0.00				
18 TOTAL (16+17)	11.22000%	0.00000%	11.22000%	0.00				
19 AVERAGE (50% OF 18)	5.61000%	0.00000%	5.61000%	0.00				
20 MONTHLY AVERAGE (19/12 Months)	0.46750%	0.00000%	0.46750%	0.00				
21 INTEREST PROVISION (15x20)	(209)	0	(209)	0.00				

\* REVISED ESTIMATE IS EIGHT MONTHS ACTUAL & FOUR MONTHS REVISED ESTIMATE

COMPANY: INDIANTOWN GAS COMPANY

## CALCULATION OF TRUE-UP AND INTEREST PROVISION

REVISED  
SCHEDULE A-2  
(REVISED 8/19/93)

FOR THE PERIOD OF: APRIL 97 Through MARCH 98

	CURRENT MONTH:				PERIOD TO DATE				
	JUNE 1997		DIFFERENCE		ORIGINAL		DIFFERENCE		
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
TRUE-UP CALCULATION									
1 PURCHASED GAS COST	0	0	0	0.00	0	0	0	0.00	
2 TRANSPORTATION COST	148,203	126,210	21,993	17.43	650,424	519,508	130,916	25.20	
3 TOTAL	148,203	126,210	21,993	17.43	650,424	519,508	130,916	25.20	
4 FUEL REVENUES (NET OF REVENUE TAX)	141,488	126,210	15,278	12.11	607,891	519,508	88,383	17.01	
5 TRUE-UP (COLLECTED) OR REFUNDED	(449)	(449)	0	0.00	(1,347)	(1,347)	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ OR -) LINE 5)	141,039	125,761	15,278	12.15	606,544	518,161	88,383	17.06	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(7,164)	(449)	(6,715)	1,495.55	(43,880)	(1,347)	(42,533)	3,157.61	
8 INTEREST PROVISION - THIS PERIOD (LINE 21)	(225)	0	(225)	0.00	(560)	0	(560)	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(44,743)	(5,369)	(39,374)	733.36	(8,590)	(5,369)	(3,221)	59.99	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	449	449	0	0.00	1,347	1,347	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)	(51,683)	(5,369)	(46,314)	862.62	(51,683)	(5,369)	(46,314)	862.62	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(44,743)	(5,369)	(39,374)	733.36					
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(51,458)	(5,369)	(46,089)	858.43					
14 TOTAL (12+13)	(96,201)	(10,738)	(85,463)	795.89					
15 AVERAGE (50% OF 14)	(48,101)	(5,369)	(42,732)	795.90					
16 INTEREST RATE - FIRST DAY OF MONTH	5.60000%	0.00000%	5.60000%	0.00					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.62000%	0.00000%	5.62000%	0.00					
18 TOTAL (16+17)	11.22000%	0.00000%	11.22000%	0.00					
19 AVERAGE (50% OF 18)	5.61000%	0.00000%	5.61000%	0.00					
20 MONTHLY AVERAGE (19/12 Months)	0.46750%	0.00000%	0.46750%	0.00					
21 INTEREST PROVISION (15x20)	(225)	0	(225)	0.00					

\* REVISED ESTIMATE IS EIGHT MONTHS ACTUAL &amp; FOUR MONTHS REVISED ESTIMATE

COMPANY: INDIANTOWN GAS COMPANY

CALCULATION OF TRUE-UP AND INTEREST PROVISION

REVISED  
SCHEDULE A-2  
(REVISED 8/19/93)

FOR THE PERIOD OF: APRIL 97 Through MARCH 98

	CURRENT MONTH:				PERIOD TO DATE			
	JULY 1997		DIFFERENCE		ORIGINAL		DIFFERENCE	
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>TRUE-UP CALCULATION</b>								
1 PURCHASED GAS COST	0	0	0	0.00	0	0	0	0.00
2 TRANSPORTATION COST	152,045	91,504	60,541	66.16	802,469	611,012	191,457	31.33
3 TOTAL	152,045	91,504	60,541	66.16	802,469	611,012	191,457	31.33
4 FUEL REVENUES (NET OF REVENUE TAX)	160,441	91,504	68,937	75.34	768,332	611,012	157,320	25.75
5 TRUE-UP (COLLECTED) OR REFUNDED	(449)	(449)	0	0.00	(1,796)	(1,796)	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ OR -) LINE 5)	159,992	91,055	68,937	75.71	766,536	609,216	157,320	25.82
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	7,947	(449)	8,396	(1,869.93)	(35,933)	(1,796)	(34,137)	1,900.72
8 INTEREST PROVISION - THIS PERIOD (LINE 21)	(222)	0	(222)	0.00	(782)	0	(782)	0.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(51,683)	(5,369)	(46,314)	862.62	(8,590)	(5,369)	(3,221)	59.99
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	449	449	0	0.00	1,796	1,796	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)	(43,509)	(5,369)	(38,140)	710.37	(43,509)	(5,369)	(38,140)	710.37
<b>INTEREST PROVISION</b>								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(51,683)	(5,369)	(46,314)	862.62				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(43,287)	(5,369)	(37,918)	706.24				
14 TOTAL (12+13)	(94,970)	(10,738)	(84,232)	784.43				
15 AVERAGE (50% OF 14)	(47,485)	(5,369)	(42,116)	784.43				
16 INTEREST RATE - FIRST DAY OF MONTH	5.62000%	0.00000%	5.62000%	0.00				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.58000%	0.00000%	5.58000%	0.00				
18 TOTAL (16+17)	11.20000%	0.00000%	11.20000%	0.00				
19 AVERAGE (50% OF 18)	5.60000%	0.00000%	5.60000%	0.00				
20 MONTHLY AVERAGE (19/12 Months)	0.46667%	0.00000%	0.46667%	0.00				
21 INTEREST PROVISION (15x20)	(222)	0	(222)	0.00				

\* REVISED ESTIMATE IS EIGHT MONTHS ACTUAL & FOUR MONTHS REVISED ESTIMATE

COMPANY: INDIANTOWN GAS COMPANY

CALCULATION OF TRUE-UP AND INTEREST PROVISION

REVISED

SCHEDULE A-2  
(REVISED 8/19/93)

FOR THE PERIOD OF: APRIL 97 Through MARCH 98

	CURRENT MONTH:				PERIOD TO DATE				
	AUGUST 1997		DIFFERENCE		ORIGINAL		DIFFERENCE		
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
<b>TRUE-UP CALCULATION</b>									
1 PURCHASED GAS COST	0	0	0	0.00	0	0	0	0.00	
2 TRANSPORTATION COST	232,500	86,381	146,119	169.16	1,034,969	697,393	337,576	48.41	
3 TOTAL	232,500	86,381	146,119	169.16	1,034,969	697,393	337,576	48.41	
4 FUEL REVENUES (NET OF REVENUE TAX)	229,043	86,381	142,662	165.15	997,375	697,393	299,982	43.01	
5 TRUE-UP (COLLECTED) OR REFUNDED	(449)	(449)	0	0.00	(2,245)	(2,245)	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ OR -) LINE 5)	228,594	85,932	142,662	166.02	995,130	695,148	299,982	43.15	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(3,906)	(449)	(3,457)	769.93	(39,839)	(2,245)	(37,594)	1,674.57	
8 INTEREST PROVISION - THIS PERIOD (LINE 21)	(210)	0	(210)	0.00	(992)	0	(992)	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(43,509)	(5,369)	(38,140)	710.37	(8,590)	(5,369)	(3,221)	59.99	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	449	449	0	0.00	2,245	2,245	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)	(47,176)	(5,369)	(41,807)	778.67	(47,176)	(5,369)	(41,807)	778.67	
<b>INTEREST PROVISION</b>									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(43,509)	(5,369)	(38,140)	710.37					
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(46,966)	(5,369)	(41,597)	774.76					
14 TOTAL (12+13)	(90,475)	(10,738)	(79,737)	742.57					
15 AVERAGE (50% OF 14)	(45,238)	(5,369)	(39,869)	742.58					
16 INTEREST RATE - FIRST DAY OF MONTH	5.58000%	0.00000%	5.58000%	0.00					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.56000%	0.00000%	5.56000%	0.00					
18 TOTAL (16+17)	11.14000%	0.00000%	11.14000%	0.00					
19 AVERAGE (50% OF 18)	5.57000%	0.00000%	5.57000%	0.00					
20 MONTHLY AVERAGE (19/12 Months)	0.46417%	0.00000%	0.46417%	0.00					
21 INTEREST PROVISION (15x20)	(210)	0	(210)	0.00					

\* REVISED ESTIMATE IS EIGHT MONTHS ACTUAL & FOUR MONTHS REVISED ESTIMATE



COMPANY: INDIANTOWN GAS COMPANY

CALCULATION OF TRUE-UP AND INTEREST PROVISION

REVISED  
SCHEDULE A-2  
(REVISED 8/19/93)

FOR THE PERIOD OF: APRIL 97 Through MARCH 98

	CURRENT MONTH: SEPTEMBER 1997				PERIOD TO DATE			
	ORIGINAL		DIFFERENCE		ORIGINAL		DIFFERENCE	
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>TRUE-UP CALCULATION</b>								
1 PURCHASED GAS COST	0	0	0	0.00	0	0	0	0.00
2 TRANSPORTATION COST	345,959	86,154	259,805	301.56	1,380,928	783,547	597,381	76.24
3 TOTAL	345,959	86,154	259,805	301.56	1,380,928	783,547	597,381	76.24
4 FUEL REVENUES (NET OF REVENUE TAX)	324,538	86,154	238,384	276.70	1,321,913	783,547	538,366	68.71
5 TRUE-UP (COLLECTED) OR REFUNDED	(449)	(449)	0	0.00	(2,694)	(2,694)	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ OR -) LINE 5)	324,089	85,705	238,384	278.14	1,319,219	780,853	538,366	68.95
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(21,870)	(449)	(21,421)	4,770.82	(61,709)	(2,694)	(59,015)	2,190.61
8 INTEREST PROVISION - THIS PERIOD (LINE 21)	(268)	0	(268)	0.00	(1,260)	0	(1,260)	0.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(47,176)	(5,369)	(41,807)	778.67	(8,590)	(5,369)	(3,221)	59.99
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	449	449	0	0.00	2,694	2,694	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)	(68,865)	(5,369)	(63,496)	1,182.64	(68,865)	(5,369)	(63,496)	1,182.64
<b>INTEREST PROVISION</b>								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(47,176)	(5,369)	(41,807)	778.67				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(68,597)	(5,369)	(63,228)	1,177.65				
14 TOTAL (12+13)	(115,773)	(10,738)	(105,035)	978.16				
15 AVERAGE (50% OF 14)	(57,887)	(5,369)	(52,518)	978.17				
16 INTEREST RATE - FIRST DAY OF MONTH	5.56000%	0.00000%	5.56000%	0.00				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.53000%	0.00000%	5.53000%	0.00				
18 TOTAL (16+17)	11.09000%	0.00000%	11.09000%	0.00				
19 AVERAGE (50% OF 18)	5.55000%	0.00000%	5.55000%	0.00				
20 MONTHLY AVERAGE (19/12 Months)	0.46250%	0.00000%	0.46250%	0.00				
21 INTEREST PROVISION (15x20)	(268)	0	(268)	0.00				

\* REVISED ESTIMATE IS EIGHT MONTHS ACTUAL & FOUR MONTHS REVISED ESTIMATE

COMPANY: INDIANTOWN GAS COMPANY

## CALCULATION OF TRUE-UP AND INTEREST PROVISION

REVISED  
SCHEDULE A-2  
(REVISED 8/19/93)

FOR THE PERIOD OF: APRIL 97 Through MARCH 98

	CURRENT MONTH: OCTOBER 1997				PERIOD TO DATE				
	ORIGINAL		DIFFERENCE		ORIGINAL		DIFFERENCE		
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
<b>TRUE-UP CALCULATION</b>									
1 PURCHASED GAS COST	0	0	0	0.00	0	0	0	0.00	
2 TRANSPORTATION COST	236,440	85,894	150,546	175.27	1,617,368	869,441	747,927	86.02	
3 TOTAL	236,440	85,894	150,546	175.27	1,617,368	869,441	747,927	86.02	
4 FUEL REVENUES (NET OF REVENUE TAX)	232,426	85,894	146,532	170.60	1,554,339	869,441	684,898	78.77	
5 TRUE-UP (COLLECTED) OR REFUNDED	(449)	(449)	0	0.00	(3,143)	(3,143)	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ OR -) LINE 5)	231,977	85,445	146,532	171.49	1,551,196	866,298	684,898	79.06	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(4,463)	(449)	(4,014)	893.99	(66,172)	(3,143)	(63,029)	2,005.38	
8 INTEREST PROVISION - THIS PERIOD (LINE 21)	(327)	0	(327)	0.00	(1,587)	0	(1,587)	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(68,865)	(5,369)	(63,496)	1,182.64	(8,590)	(5,369)	(3,221)	59.99	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	449	449	0	0.00	3,143	3,143	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)	(73,206)	(5,369)	(67,837)	1,263.49	(73,206)	(5,369)	(67,837)	1,263.49	
<b>INTEREST PROVISION</b>									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(68,865)	(5,369)	(63,496)	1,182.64					
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(72,879)	(5,369)	(67,510)	1,257.40					
14 TOTAL (12+13)	(141,744)	(10,738)	(131,006)	1,220.02					
15 AVERAGE (50% OF 14)	(70,872)	(5,369)	(65,503)	1,220.02					
16 INTEREST RATE - FIRST DAY OF MONTH	5.53000%	0.00000%	5.53000%	0.00					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.53000%	0.00000%	5.53000%	0.00					
18 TOTAL (16+17)	11.06000%	0.00000%	11.06000%	0.00					
19 AVERAGE (50% OF 18)	5.53000%	0.00000%	5.53000%	0.00					
20 MONTHLY AVERAGE (19/12 Months)	0.46083%	0.00000%	0.46083%	0.00					
21 INTEREST PROVISION (15x20)	(327)	0	(327)	0.00					

\* REVISED ESTIMATE IS EIGHT MONTHS ACTUAL &amp; FOUR MONTHS REVISED ESTIMATE

REVISED

COMPANY: INDIANTOWN GAS COMPANY

FINAL FUEL OVER/UNDER RECOVERY

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

FOR THE PERIOD: APRIL 96 THROUGH MARCH 97

LINE #	DESCRIPTION		APRIL 96 - MARCH 97
1	TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2 Line 3	3,529,998
2	TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	A-2 Line 6	3,634,500
3	ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD (2 - 1)		104,502
4	INTEREST PROVISION	A-2 Line 8	815
5	ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD (3 + 4)		105,317
6	LESS: ESTIMATED/ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD APRIL THROUGH MARCH (FROM SCHEDULE E-2) WHICH WAS INCLUDED IN THE CURRENT APRIL THROUGH MARCH PERIOD	E-4 Line 4 Col. 4	108,520
7	FINAL FUEL OVER/UNDER RECOVERY TO BE INCLUDED IN THE PROJECTED APRIL THROUGH MARCH PERIOD (5 - 6)		(3,203)