

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Energy Conservation Cost
Recovery Clause.

DOCKET NO. 980002-EG
ORDER NO. PSC-98-0403-FOF-EG
ISSUED: MARCH 18, 1998

The following Commissioners participated in the disposition of
this matter:

SUSAN F. CLARK
JOE GARCIA
E. LEON JACOBS, JR.

APPEARANCES:

WAYNE SCHIEFELBEIN, Esquire, Gatlin, Schiefelbein & Cowdery,
3301 Thomasville Road, Suite 300, Tallahassee, Florida 32312
On behalf of Chesapeake Utilities Corporation, Florida
Division (CUC).

JAMES MCGEE, Esquire, Post Office Box 14042, 3201 34th Street
South, St. Petersburg, Florida 33733-4042
On behalf of Florida Power Corporation (FPC).

KENNETH A. HOFFMAN, Esquire, Rutledge Ecenia Underwood Purnell
& Hoffman, P.A., Post Office Box 551, 215 South Monroe Street,
Suite 420, Tallahassee, Florida 32302-0551
On behalf of Florida Public Utilities Company (FPU).

JEFFREY A. STONE, Esquire, Beggs & Lane, 700 Blount Building,
3 West Garden Street, Post Office Box 12950, Pensacola,
Florida 32576-2950
On behalf of Gulf Power Company (Gulf).

JAMES D. BEASLEY, Esquire, Ausley & McMullen, Post Office Box
391, Tallahassee, Florida 32302
On behalf of Tampa Electric Company (TECO).

VICKI GORDON KAUFMAN, Esquire, McWhirter Reeves McGlothlin
Davidson Rief & Bakas, P.A., 117 South Gadsden Street,
Tallahassee, Florida 32301
On behalf of Florida Industrial Power Users Group (FIPUG).

JOHN ROGER HOWE, Esquire, Office of Public Counsel c/o The
Florida Legislature, 111 West Madison Street, Room 812,
Tallahassee, Florida 32399-1400
On behalf of the Citizens of the State of Florida (OPC).

DOCUMENT NUMBER-DATE

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FPSC-REGULATORY REPORTING

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WM. COCHRAN KEATING, Esquire, Florida Public Service
Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida
32399-0850
On behalf of the Commission Staff (STAFF).

FINAL ORDER APPROVING ENERGY CONSERVATION COST RECOVERY

BY THE COMMISSION:

As part of the continuing fuel cost recovery, energy conservation cost recovery (ECCR), purchased gas cost recovery, and environmental cost recovery proceedings, a hearing was held February 25, 1998, in this docket and in Docket Nos. 980001-EI, 980003-GU, and 980007-EI.

Florida Power Corporation (FPC), Florida Power & Light Company (FPL), Florida Public Utilities Company (FPUC), Gulf Power Company (Gulf), Tampa Electric Company (TECO), Chesapeake Utilities Corporation, Florida Division (CUC), City Gas Company of Florida (CGC), Peoples Gas System, Inc. (PGS), Peoples Gas-West Florida Region (PGS-WF), and St. Joe Natural Gas Company (SJNG), submitted testimony and exhibits in support of their proposed end-of-period final true-up amounts and ECCR factors. In addition, FPC submitted testimony and exhibits in support of its proposed final estimated 1997 Residential Revenue Decoupling true-up balance and proposed timetable for recovery of that true-up balance. Prior to hearing, the parties reached agreement concerning all issues identified for resolution at hearing. Therefore, the case was presented to us as a stipulation.

Final True-Up Amounts and ECCR Factors

The parties stipulated to the end-of-period final true up amounts and ECCR factors appropriate for each utility. We accept and approve the stipulations as reasonable. Our calculations are shown in Attachments A and B for the electric and natural gas utilities, respectively.

We find that the appropriate end-of-period final true-up amounts for the period October 1, 1996, through September 30, 1997 are as follows:

Florida Power Corporation	\$14,075,034 Overrecovery
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Florida Power & Light Co.	\$ 2,943,933 Underrecovery
Gulf Power Company	\$ 522,356 Overrecovery
Tampa Electric Company	\$ 1,067,112 Overrecovery
Florida Public Utilities Co.	
Marianna Division	\$ 56,065 Overrecovery
Fernandina Division	\$ 50,545 Overrecovery
Chesapeake Utilities Corp.	\$ 50,946 Underrecovery
City Gas Company of Florida	\$ 95,290 Overrecovery
Peoples Gas System, Inc.	\$ 1,344,804 Overrecovery
PGS-West Florida	\$ 202,036 Overrecovery*
St. Joe Natural Gas Company	\$ 1,362 Underrecovery

We note that Gulf's filing overstated program expenses by \$1,766, representing charges for golf entry fees for charitable donations, community sponsorships, and interest on those expenses. Gulf agreed that those items should not have been charged as ECCR expenses and agreed to remove them from its ECCR expenses. The \$522,356 overrecovery approved above reflects this change.

We find that the appropriate ECCR factors for the period April, 1998, through March, 1999, are as follows:

Florida Power Corporation:

<u>Rate Class</u>	<u>ECCR Factor</u>
Residential	0.323 cents/Kwh
General Svc. Non-Demand	0.209 cents/Kwh
@ Primary Voltage	0.207 cents/Kwh
@ Transmission Voltage	0.205 cents/Kwh
General Svc. 100% Load Factor	0.155 cents/Kwh
General Svc. Demand	0.180 cents/Kwh
@ Primary Voltage	0.178 cents/Kwh
@ Transmission Voltage	0.176 cents/Kwh
Curtaillable	0.156 cents/Kwh
@ Primary Voltage	0.154 cents/Kwh
@ Transmission Voltage	0.153 cents/Kwh

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Interruptible	0.148 cents/Kwh
@ Primary Voltage	0.147 cents/Kwh
@ Transmission Voltage	0.145 cents/Kwh
Lighting	0.078 cents/Kwh

Florida Power & Light Company:

<u>Rate Class</u>	<u>ECCR Factor</u>
Residential	0.215 cents/Kwh
General Svc.	0.188 cents/Kwh
General Svc. Demand	0.175 cents/Kwh
Sports Service 2	0.158 cents/Kwh
General Svc. Large 1/Curtailable 1	0.175 cents/Kwh
General Svc. Large 2/Curtailable 2	0.165 cents/Kwh
General Svc. Large 3/Curtailable 3	0.165 cents/Kwh
Interruptible Standby 1D	0.172 cents/Kwh
Standby Supplemental 1T	0.161 cents/Kwh
Standby Supplemental 1D	0.221 cents/Kwh
Commercial Load Control D & G	0.158 cents/Kwh
Commercial Load Control T	0.136 cents/Kwh
Metropolitan Transit	0.128 cents/Kwh
Outdoor/Street Lighting 1	0.115 cents/Kwh
Street Lighting 2	0.157 cents/Kwh

Gulf Power Company:

<u>Rate Class</u>	<u>ECCR Factor</u>
RS, RST	0.020 cents/Kwh
GS, GST	0.019 cents/Kwh
GSD, GSdT	0.019 cents/Kwh
LP, LPT	0.018 cents/Kwh
PX, PXT, RTP	0.018 cents/Kwh
OSI, OSII	0.018 cents/Kwh
OSIII	0.019 cents/Kwh
OSIV	0.020 cents/Kwh
SBS	0.018 cents/Kwh

We note that the factors approved for Gulf do not include any expenses associated with Gulf's Good Cents Environmental Program.

Tampa Electric Company:

<u>Rate Class</u>	<u>ECCR Factor</u>
Residential	0.165 cents/Kwh
General Svc. Non-Demand	0.161 cents/Kwh
General Svc. Demand	0.135 cents/Kwh
@ Primary Voltage	0.133 cents/Kwh

General Svc. Large Demand	0.125 cents/Kwh
@ Primary Voltage	0.124 cents/Kwh
@ Subtransmission Voltage	0.123 cents/Kwh
Lighting	0.063 cents/Kwh
Interruptible	0.011 cents/Kwh
Florida Public Utilities Co.:	
<u>Rate Class</u>	<u>ECCR Factor</u>
Marianna Division	0.038 cents/Kwh
Fernandina Division	0.024 cents/Kwh
Chesapeake Utilities Corporation:	
<u>Rate Class</u>	<u>ECCR Factor</u>
GS - Residential	4.993 cents/therm
GS - Commercial	1.574 cents/therm
GS - Commercial-Large Volume	0.954 cents/therm
GS - Industrial	0.527 cents/therm
Firm Transportation	0.509 cents/therm
City Gas Company of Florida:	
<u>Rate Class</u>	<u>ECCR Factor</u>
RS - Residential	6.339 cents/therm
CS - Commercial	1.711 cents/therm
Peoples Gas System, Inc.:	
<u>Rate Class</u>	<u>ECCR Factor</u>
Residential	4.793 cents/therm
Commercial - Street Lighting	0.600 cents/therm
Commercial - Small Volume	4.433 cents/therm
Commercial	1.748 cents/therm
Commercial - Large Volume 1	1.417 cents/therm
Commercial - Large Volume 2	1.031 cents/therm
NGVS	0.461 cents/therm
PGS - West Florida:	
<u>Rate Class</u>	<u>ECCR Factor</u>
Residential	4.700 cents/therm
Commercial	1.587 cents/therm
Commercial - Large Volume	1.181 cents/therm
Commercial LV Transportation	1.181 cents/therm
Industrial	0.266 cents/therm
Firm Transportation	0.266 cents/therm
Special Contract	0.266 cents/therm

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St. Joe Natural Gas Co.:

<u>Rate Class</u>	<u>ECCR Factor</u>
Residential	3.140 cents/therm
Commercial	4.283 cents/therm
Commercial - Large Volume	1.690 cents/therm

We find that these factors shall be effective beginning with the specified billing cycle and thereafter for the period April 1, 1998, through March 31, 1999.

FPC's 1997 Residential Revenue Decoupling True-Up

The parties stipulated that FPC's final estimated 1997 Residential Revenue Decoupling true-up balance, incorporated in its ECCR factor calculation, should be a \$22,167,795 underrecovery. The parties agreed that this true-up balance, including interest, was calculated in accordance with Order No. PSC-95-0097-FOF-EI. Further, the parties stipulated that FPC's request to collect the decoupling true-up underrecovery over a 24-month period, instead of the normal 12 months, should be approved. The parties agreed that the extended recovery period will mitigate the rate impact of the relatively large underrecovery on residential customers, from \$1.39 per 1,000 kWh with a 12-month recovery period to \$0.68 per 1,000 kWh with a 24-month recovery period. We accept and approve the stipulations as reasonable.

Based on the foregoing, it is

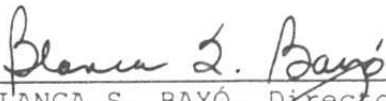
ORDERED by the Florida Public Service Commission that the stipulations and findings set forth in the body of this Order are hereby approved. It is further

ORDERED that the utilities named herein are authorized to collect the energy conservation cost recovery amounts and utilize the factors approved herein for meter readings taken from April 1, 1998, through March 31, 1999. It is further

ORDERED that the appropriate final estimated Residential Revenue Decoupling true-up balance for 1997, incorporated by Florida Power Corporation in its energy conservation cost recovery factor calculation, is a \$22,167,795 underrecovery.

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By ORDER of the Florida Public Service Commission this 18th
day of March, 1998.



BLANCA S. BAYÓ, Director
Division of Records and Reporting

(S E A L)

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NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.569(1), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

Any party adversely affected by the Commission's final action in this matter may request: 1) reconsideration of the decision by filing a motion for reconsideration with the Director, Division of Records and Reporting, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850, within fifteen (15) days of the issuance of this order in the form prescribed by Rule 25-22.060, Florida Administrative Code; or 2) judicial review by the Florida Supreme Court in the case of an electric, gas or telephone utility or the First District Court of Appeal in the case of a water and/or wastewater utility by filing a notice of appeal with the Director, Division of Records and reporting and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days after the issuance of this order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900(a), Florida Rules of Appellate Procedure.

*** ELECTRIC UTILITIES ***

FLORIDA POWER CORPORATION

Revised 1/16/98
FPC98-1

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	Residential	General Non-Demand	General 100% L.F.	General Demand	Curtaillable	Interruptible	Lighting	TOTAL
Demand Allocation %	60.660%	3.547%	0.107%	30.168%	0.385%	4.969%	0.166%	100.000%
Energy Allocation %	49.725%	3.672%	0.161%	37.420%	0.560%	7.756%	0.706%	100.000%
End of Period Trueup (Over)/Under Recovery Actual: Oct 96/Sep 97								(\$14,075,034)
Current Period Trueup Estimated Oct 97/Mar 98								
Demand (O)/U Recovery	(\$5,626,341)	(\$329,006)	(\$9,945)	(\$2,797,923)	(\$35,686)	(\$460,893)	(\$15,366)	(\$9,275,161)
Energy (O)/U Recovery	(\$936,622)	(\$69,165)	(\$3,034)	(\$704,850)	(\$10,548)	(\$146,085)	(\$13,294)	(\$1,883,599)
Total (O)/U Recovery	(\$6,562,963)	(\$398,172)	(\$12,979)	(\$3,502,773)	(\$46,234)	(\$606,978)	(\$28,660)	(\$11,158,760)
Future Incremental Costs Projected Apr 98/Mar 99								
Demand Costs	\$40,475,065	\$2,366,824	\$71,540	\$20,127,841	\$256,722	\$3,315,598	\$110,543	\$66,724,132
Energy Costs	\$6,738,951	\$497,641	\$21,832	\$5,071,367	\$75,894	\$1,051,077	\$95,647	\$13,552,409
Total Projected Cost	\$47,214,015	\$2,864,465	\$93,373	\$25,199,208	\$332,616	\$4,366,674	\$206,190	\$80,276,541
Adjust Collect/(Refund)	\$10,906,036	\$0	\$0	\$0	\$0	\$0	\$0	\$10,906,036
TOTAL to Recover Future Incremental Costs	\$51,557,088	\$2,466,293	\$80,394	\$21,696,435	\$286,381	\$3,759,696	\$177,530	\$80,023,817
TOTAL Retail kWh (000) Schedule C-1 page 4	15,990,133	1,181,148	52,025	12,072,591	183,610	2,533,818	227,200	32,240,525
Costs/kWh (cents)								
Demand	0.2179389	0.1725285	0.1183961	0.1435476	0.1203832	0.1126641	0.0418911	
Energy	0.1044917	0.0362762	0.0361327	0.0361688	0.0355693	0.0357185	0.0362471	
Total	0.3224306	0.2088048	0.1545288	0.1797165	0.1559725	0.1483807	0.0781382	
Regulation Expansion Factor	1.000248	1.000248	1.000248	1.000248	1.000248	1.000248	1.000248	
Conservation Adjustment Factor (nearest .001 cent)								
Secondary Voltage	0.323	0.209	0.155	0.180	0.156	0.148	0.078	
Primary Voltage	-	0.207	-	0.178	0.154	0.147	-	
Transmission Voltage	-	0.205	-	0.176	0.153	0.145	-	

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*** ELECTRIC UTILITIES ***
FLORIDA POWER & LIGHT COMPANY

Revised 1/16/98
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	RS 1	GS 1	GSD 1	OS 2	GSLD 1 CS 1	GSLD 2 CS 2	GSLD 3 CS 3	ISS 1 D	ISS 1 T	ISS 1 D	CILC D CILC G	CILC T	MET	OL 1 SL 1	SL 2	TOTAL
Demand Allocation %	62.266%	5.811%	18.662%	0.019%	7.667%	1.317%	0.623%	0.001%	0.085%	0.067%	2.416%	0.772%	0.047%	0.176%	0.063%	100.000%
Energy Allocation %	63.440%	6.189%	22.616%	0.028%	9.288%	1.778%	0.772%	0.001%	0.110%	0.070%	3.529%	1.418%	0.105%	0.068%	0.084%	100.000%
End of Period Trueup (Over)/Under Recovery Actual: Oct 86/Sep 87																\$2,843,633
Estimated: Oct 97/Mar 98 (Over)/Under Recovery SCHEDULE C-1 (p-1, L-2)																(\$33,756)
Projected Costs: Apr 98/Mar 99 SCHEDULE C-1 (p-1, L-1)																\$158,858,131
Less Load Management Credit—No Tax Expansion SCHEDULE C-1 (p-1, L-4)																(\$63,555,354)
Subtotal																\$95,269,021
Regulation Expansion Factor SCHEDULE C-1 (p-1, L-6)																1.01609
Subtotal																\$96,801,900
Add Back Load Management Credit																\$63,555,354
Future Incremental Costs Projected: Apr 98/Mar 99																
Demand Allocate 12CP	\$59,226,521	\$5,527,600	\$17,750,898	\$17,734	\$7,283,530	\$1,252,581	\$582,911	\$809	\$80,452	\$83,175	\$2,297,963	\$733,886	\$44,485	\$168,935	\$59,880	\$95,118,989
Demand Allocate 1/13th	\$4,235,978	\$490,540	\$1,782,647	\$2,065	\$736,195	\$140,791	\$61,203	\$64	\$8,899	\$5,516	\$279,708	\$112,363	\$8,316	\$45,053	\$7,425	\$7,926,562
Energy Allocate	\$30,627,441	\$3,546,761	\$12,961,401	\$15,073	\$5,322,918	\$1,017,962	\$442,514	\$480	\$62,899	\$39,885	\$2,022,380	\$812,423	\$60,128	\$325,751	\$53,687	\$57,311,682
Total Projected Cost	\$94,089,939	\$9,564,951	\$32,504,737	\$34,892	\$13,342,643	\$2,411,334	\$1,096,627	\$1,133	\$152,050	\$128,577	\$4,600,051	\$1,658,663	\$112,929	\$537,740	\$121,000	\$160,357,253
TOTAL Retail kWh (900) As Projected at Meter	43,835,407	5,076,286	18,551,081	22,119	7,620,965	1,463,844	663,502	656	94,310	58,051	2,905,932	1,218,143	88,238	466,230	76,839	82,141,607
Conservation Adjustment Factor (nearest .001 cents)	0.215	0.188	0.175	0.158	0.175	0.165	0.165	0.172	0.161	0.221	0.156	0.136	0.128	0.115	0.157	0.195

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*** ELECTRIC UTILITIES ***
FLORIDA PUBLIC UTILITIES COMPANY

Revised 1/20/98
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Marianna Fernandina Beach

End of Period Trueup (Over)/Under Recovery Actual: Oct 96/Sep 97	(\$56,065)	(\$50,545)
Current Period True-up (Over)/Under Recovery Estimated: Oct 97/Mar 98	\$9,652	(\$8,575)
Future Incremental Costs Projected: Apr 98/Mar 99	\$98,000	\$92,400
TOTAL to Recover Projected: Apr 98/Mar 99	\$105,652	\$83,825
TOTAL Retail kWh (000)	280,569	352,098
Cost/KWH (cents)	0.037856	0.023807
Revenue Tax Adjustment Factor	1.00083	1.01809
Conservation Adjustment Factor (nearest .001 cent)	0.038	0.024

*** ELECTRIC UTILITIES ***

TAMPA ELECTRIC COMPANY

Revised 2/10/98
TECO98-1

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	Residential	General Service Non-Demand	General Service Demand	General Service Large Demand	Lighting	TOTAL
Demand Allocation Factor % (C-1 Line 6) 12 CP & 1/13	56.940%	7.440%	25.850%	9.620%	0.150%	100.000%
Energy Allocation %	49.474%	6.681%	30.289%	12.444%	1.113%	100.000%
Projected Sales at the Generator (kWh)	7305742	986553	4472751	1837531	164282	14766859
End of Period Trueup (Over)/Under Recovery Actual: Oct 95/Sep 96						(\$1,067,112)
Current Period Trueup - Estimated: Oct 96/Mar 97						
Demand (O)U Recovery (C-1, L-8)	\$31,774	\$4,152	\$14,425	\$5,368	\$84	\$55,803
Energy (O)U Recovery (C-1, L-11)	\$14,174	\$1,914	\$8,678	\$3,565	\$319	\$28,649
Total (O)U Recovery	\$45,948	\$6,066	\$23,103	\$8,933	\$402	\$84,452
Future Incremental Costs - Projected: Apr 96/Mar 99						
Total Demand Costs (C-2)						\$13,829,595
Total Energy Costs (C-2)						\$7,099,960
Total Recoverable conservation Cost Interruptible Sales (@ \$0.11 per MWh)						\$20,929,555 (\$200,286)
Demand Costs (C-1, Line 7)	\$7,874,571	\$1,028,922	\$3,574,950	\$1,330,407	\$20,744	\$13,829,595
Energy Costs (C-1, Line 10)	\$3,413,538	\$460,957	\$2,089,850	\$858,569	\$76,759	\$6,899,674
Total Projected Costs	\$11,288,110	\$1,489,879	\$5,664,801	\$2,188,975	\$97,504	\$20,729,269
TOTAL to Recover - Future Incremental Costs	\$11,334,058	\$1,495,945	\$5,687,903	\$2,197,908	\$97,906	\$20,813,721
Ⓐ Primary Voltage			\$188,157	\$1,132,922		
Ⓒ Subtransmission Voltage				\$112		
TOTAL Retail kWh (000) (C-1 Line 16)	6,895,332	931,132	4,225,995	1,763,381	155,053	13,970,893
Ⓐ Primary Voltage			141,160	913,471		
Ⓒ Subtransmission Voltage				91		
TOTAL Costs/kWh (cents)	0.1644	0.1607	0.1346	0.1253	0.0631	
Ⓐ Primary Voltage			0.1333	0.1240		
Ⓒ Subtransmission Voltage				0.1231		
Regulation Expansion Factor	1.00083	1.00083	1.00083	1.00083	1.00083	
Conservation Adjustment Factor (nearest .001 cent)						
Ⓐ Secondary Voltage	0.165	0.161	0.135	0.125	0.063	
Ⓐ Primary Voltage	-	-	0.133	0.124	-	
Ⓒ Subtransmission Voltage	-	-	-	0.123	-	

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*** ELECTRIC UTILITIES ***
GULF POWER COMPANY

Revised 1/20/98
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	RS, RST	GS, GST	GSD, GSDT	LP, LPT SBS1	PX, PAT, RTP SBS2	OS-1, OS-4	OS-8	OS-N	SBS	TOTAL
Demand Allocation % (Schedule C-1)	57.435%	3.042%	19.463%	8.617%	10.935%	0.197%	0.176%	0.053%	0.083%	100.000%
Energy Allocation %	46.723%	2.571%	22.357%	10.684%	16.410%	0.862%	0.262%	0.035%	0.096%	100.000%
Sales at the Generator MWH	4650167.295	255870.639	2225082.018	1063329.802	1633237.745	85790.364	26099.489	3483.046	9580.87	9952641.268
End of Period Trueup (Over)/Under Recovery Actual: Oct 98/Sep 97										(\$522,356)
Current Period True-Up Estimated: Oct 97/Mar 98										(\$809,972)
Future Incremental Costs Total Projected Costs										\$2,571,945
Projected: Apr 98/Mar 99										
Demand Costs - Sched C-1 (C+D)	\$98,715	\$5,241	\$34,328	\$15,302	\$19,803	\$433	\$318	\$90	\$146	\$174,376
Demand Costs - Calculated	\$97,524	\$5,178	\$33,913	\$15,118	\$19,564	\$428	\$314	\$89	\$144	\$172,272
Energy Costs - Sched C-1 (E)	\$755,005	\$41,543	\$361,266	\$172,643	\$265,174	\$13,929	\$4,238	\$566	\$1,555	\$1,615,919
Energy Costs - Calculated	\$745,901	\$41,042	\$356,910	\$170,561	\$261,976	\$13,761	\$4,186	\$559	\$1,537	\$1,596,435
Total Recoverable Costs	\$853,720	\$46,784	\$395,594	\$187,945	\$284,977	\$14,362	\$4,556	\$656	\$1,701	\$1,790,295
*****CHECK***** (1)	\$843,426	\$46,220	\$390,823	\$185,679	\$281,540	\$14,189	\$4,501	\$647	\$1,681	\$1,768,707
TOTAL to Recover										
Future Incremental Costs	\$853,720	\$46,784	\$395,594	\$187,945	\$284,977	\$14,362	\$4,556	\$656	\$1,701	\$1,790,295
*****CHECK***** (1)	\$843,426	\$46,220	\$390,823	\$185,679	\$281,540	\$14,189	\$4,501	\$647	\$1,681	\$1,768,707
Retail MWH (000) Schedule C-1 page 4	4,319,238	237,662	2,067,150	1,018,109	1,595,726	79,685	24,241	3,235	9,334	9354380.499
Cost/kWh (cents)	0.0197655231	0.0196850589	0.019137174	0.0184602083	0.0178587724	0.0180234249	0.0187943553	0.0202777746	0.0182227475	0.0191385736
*****CHECK***** (1)	0.0195271843	0.0194479002	0.0189063909	0.0182376664	0.0176434021	0.0178056245	0.0185661045	0.020012527	0.0180112624	0.0189077933
Conservation Adjustment Factor nearest .001 cent	0.020	0.020	0.019	0.018	0.018	0.018	0.019	0.020	0.018	
*****CHECK***** (1)	0.020	0.019	0.019	0.018	0.018	0.018	0.019	0.020	0.018	

(1) Adjustment for stipulation

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*** NATURAL GAS UTILITIES ***

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COMMISSION VOTE

Issue	CHESAPEAKE UTILITIES CORPORATION					CITY GAS COMPANY				
	Company Position	Pub. Counsel Position	Difference Co. & PC	Commission Vote	Difference	Company Position	Pub. Counsel Position	Difference Co. & PC	Commission Vote	Difference
Prior Period ADJUSTED NET True-up - Oct'96/Sep'97 (Over)/Under Recovery	\$50,946	NA	\$0	50,946	\$0	(95,290)	NA	\$0	(95,290)	\$0
Current Period ACTUAL/EST True-Up - Oct'97/Sep'98 (Over)/Under Recovery	173,006	NA	\$0	173,006	\$0	1,195,358	NA	\$0	1,195,358	\$0
Future Period Projections Estimated Costs Oct'98/Mar'99	\$127,452	NA	\$0	127,452	\$0	1,077,690	NA	\$0	1,077,690	\$0
(Over)/Under Recovery Estimated - Oct'97/Sep'98	\$173,006	NA	\$0	\$173,006	\$0	\$1,195,358	NA	\$0	\$1,195,358	\$0
TOTAL to Recover During - Apr'98/Mar'99	\$300,458	NA	\$0	\$300,458	\$0	\$2,273,048	NA	\$0	\$2,273,048	\$0

Issue	PEOPLES GAS SYSTEM, INC.					ST JOE NATURAL GAS COMPANY				
	Company Position	Pub. Counsel Position	Difference Co. & PC	Commission Vote	Difference	Company Position	Pub. Counsel Position	Difference Co. & PC	Commission Vote	Difference
Prior Period ADJUSTED NET True-up - Oct'96/Sep'97 (Over)/Under Recovery	(\$1,344,804)	NA	\$0	(1,344,804)	\$0	\$1,362	NA	\$0	1,362	\$0
Current Period ACTUAL/EST True-Up - Oct'97/Sep'98 (Over)/Under Recovery	\$2,542,724	NA	\$0	2,542,724	\$0	\$6,548	NA	\$0	6,548	\$0
Future Period Projections Estimated Costs Oct'98/Mar'99	\$3,379,788	NA	\$0	3,379,788	\$0	\$22,000	NA	\$0	22,000	\$0
(Over)/Under Recovery Estimated - Oct'97/Sep'98	\$2,542,724	NA	\$0	\$2,542,724	\$0	\$6,548	NA	\$0	\$6,548	\$0
TOTAL to Recover During - Apr'98/Mar'99	\$5,922,512	NA	\$0	\$5,922,512	\$0	\$28,548	NA	\$0	\$28,548	\$0

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Issue	COMMISSION VOTE				
	Company Position	Pub. Counsel Position	Difference Co. & PC	Commission Vote	Difference
Prior Period ADJUSTED NET True-up - Oct'96/Sep'97 (Over)/Under Recovery	(\$202,036)	NA	\$0	(202,036)	\$0
Current Period ACTUAL/EST True-Up - Oct'97/Sep'98 (Over)/Under Recovery	\$292,702	NA	\$0	292,702	\$0
Future Period Projections Estimated Costs Oct'98/Mar'99	\$466,385	NA	\$0	466,385	\$0
(Over)/Under Recovery Estimated - Oct'97/Sep'98	\$292,702	NA	\$0	\$292,702	\$0
TOTAL to Recover During - Apr'98/Mar'99	\$759,087	NA	\$0	\$759,087	\$0

*** NATURAL GAS UTILITIES ***
 ESTIMATED ECCR CHARGES BY RATE CLASSIFICATION BASED ON TOTAL CONTRIBUTION
 FOR THE PERIOD - APRIL 1998, / MARCH, 1999

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CHESAPEAKE UTILITIES CORPORATION

COMMISSION VOTE

(1) RATE CLASS	(2) BILLS	(3) THERM SALES	(4) TOTAL CUSTOMER CHARGE	(5) NON-GAS ENERGY CHARGE	(6) TOTAL (4+5)	(7) TOTAL ESTIMATED ECCR	(8) % SURCHARG	(9) DOLLARS PER THERM	(10) REVENUE TAX	(11) ADJUSTMENT FACTOR
GS - RESIDENTIAL	99,226	2,222,378	644,969	958,423	1,603,392	108,887	6.79%	0.04900	1.01911	0.04993
GS - COMMERCIAL	9,465	4,417,274	141,975	862,782	1,004,757	68,233	6.79%	0.01545	1.01911	0.01574
GS - COMMERCIAL - LV	318	1,958,954	6,360	263,773	270,133	18,345	6.79%	0.00936	1.01911	0.00954
GS - INDUSTRIAL	578	8,697,083	23,120	639,062	662,182	44,969	6.79%	0.00517	1.01911	0.00527
FIRM TRANSPORTATION	0	12,028,760	0	883,873	883,873	60,024	6.79%	0.00499	1.01911	0.00509
TOTAL	109,587	29,324,449	816,424	3,607,913	4,424,337	300,458				

CITY GAS COMPANY

COMMISSION VOTE

(1) RATE CLASS	(2) BILLS	(3) THERM SALES	(4) TOTAL CUSTOMER CHARGE	(5) NON-GAS ENERGY CHARGE	(6) TOTAL (4+5)	(7) TOTAL ESTIMATED ECCR	(8) % SURCHARG	(9) DOLLARS PER THERM	(10) REVENUE TAX	(11) ADJUSTMENT FACTOR
RS - RESIDENTIAL	1,051,215	21,600,842	7,336,497	10,011,769	17,348,266	1,364,201	7.86%	0.06316	1.00376	0.06339
CS - COMMERCIAL	60,194	53,313,660	1,032,406	10,525,207	11,557,613	908,847	7.86%	0.01705	1.00376	0.01711
INTERRUPTIBLE	0	0	0	0	0	0	0.00%	0.00000	1.00376	0.00000
TOTAL	1,111,409	74,914,502	8,368,903	20,536,976	28,905,879	2,273,048				

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*** NATURAL GAS UTILITIES ***
ESTIMATED ECCR CHARGES BY RATE CLASSIFICATION BASED ON TOTAL CONTRIBUTION
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PEOPLES GAS SYSTEM, INC.

COMMISSION VOTE

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
RATE CLASS	BILLS	THERM SALES	TOTAL CUSTOMER CHARGE	NON-GAS ENERGY CHARGE	TOTAL (4+5)	TOTAL ESTIMATED ECCR	% SURCHARG	DOLLARS PER THERM	REVENUE TAX	ADJUSTMENT FACTOR
RESIDENTIAL	2,267,087	46,265,095	15,869,609	19,022,819	34,892,428	2,209,279	6.33%	0.04780	1.00376	0.04793
COMMERCIAL - STREET LT	680	646,184	0	61,045	61,045	3,865	6.33%	0.00600	1.00376	0.00600
SMALL COMMERCIAL	60,726	2,530,108	910,890	853,608	1,764,498	111,722	6.33%	0.04420	1.00376	0.04433
COMMERCIAL	186,240	101,535,870	3,166,080	24,748,353	27,914,433	1,767,454	6.33%	0.01740	1.00376	0.01748
COMMERCIAL - LG VOL 1	20,738	117,137,501	518,450	25,606,258	26,124,708	1,654,134	6.33%	0.01410	1.00376	0.01417
COMMERCIAL - LG VOL 2	252	16,703,645	11,340	2,698,474	2,709,814	171,577	6.33%	0.01030	1.00376	0.01031
NGVS	228	976,600	5,700	65,061	70,761	4,480	6.33%	0.00460	1.00376	0.00461
TOTAL	2,535,951	285,795,003	20,482,069	73,055,618	93,537,687	5,922,512				

ST JOE NATURAL GAS COMPANY

COMMISSION VOTE

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
RATE CLASS	BILLS	THERM SALES	TOTAL CUSTOMER CHARGE	NON-GAS ENERGY CHARGE	TOTAL (4+5)	TOTAL ESTIMATED ECCR	% SURCHARG	DOLLARS PER THERM	REVENUE TAX	ADJUSTMENT FACTOR
RESIDENTIAL	18,427	754,167	73,706	70,605	144,311	23,003	15.94%	0.03050	1.02960	0.03140
COMMERCIAL	1,172	58,991	8,591	6,803	15,394	2,454	15.94%	0.04160	1.02960	0.04283
COMMERCIAL - LG VOL	298	188,321	7,438	11,955	19,393	3,091	15.94%	0.01641	1.02960	0.01690
OTHER	0	0	0	0	0	0	15.94%	0.00000	1.02960	0.00000
OTHER	0	0	0	0	0	0	15.94%	0.00000	1.02960	0.00000
TOTAL	19,897	1,001,479	89,735	89,363	179,098	28,548				

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*** NATURAL GAS UTILITIES ***
 ESTIMATED ECCR CHARGES BY RATE CLASSIFICATION BASED ON TOTAL CONTRIBUTION
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COMMISSION VOTE

WEST FLORIDA NATURAL GAS

(1) RATE CLASS	(2) BILLS	(3) THERM SALES	(4) TOTAL CUSTOMER CHARGE	(5) NON-GAS ENERGY CHARGE	(6) TOTAL (4+5)	(7) TOTAL ESTIMATED ECCR	(8) % SURCHARG	(9) DOLLARS PER THERM	(10) REVENUE TAX	(11) ADJUSTMENT FACTOR
RESIDENTIAL	349,212	10,360,353	2,444,484	3,369,705	5,814,189	485,063	8.34%	0.04682	1.00376	0.04700
COMMERCIAL	28,868	11,241,478	288,680	1,841,129	2,129,809	177,685	8.34%	0.01581	1.00376	0.01587
COMMERCIAL LARGE VOL	166	1,408,787	8,300	194,976	203,276	16,959	8.34%	0.01177	1.00376	0.01181
COMM LG VOL TRANS.	84	3,252,777	4,200	450,184	454,384	37,908	8.34%	0.01177	1.00376	0.01181
INDUSTRIAL	24	978,864	2,400	47,739	50,139	4,183	8.34%	0.00265	1.00376	0.00266
FIRM TRANSPORTATION	108	8,137,151	10,800	396,849	407,649	34,009	8.34%	0.00265	1.00376	0.00266
SPECIAL CONTRACT	12	6,511,200	39,312	0	39,312	3,280	8.34%	0.00265	1.00376	0.00266
TOTAL	378,474	41,890,610	2,798,176	6,300,582	9,098,758	759,087				

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