



ORIGINAL

SEBRING GAS SYSTEM, INC.

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

MAIL ROOM

00 MAY 24 AM 8:39

RECEIVED
GENERAL INVESTIGATIVE
DIVISION
FLORIDA PUBLIC SERVICE COMMISSION

May 22, 2000

Ms. Blanca S. Bayo
Division of Records and Reporting
Florida Public Service Commission
2549 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

RE: Purchased Gas Adjustment Schedules
FPSC Docket No. 000003-GU

Dear Ms. Bayo:

Enclosed please find, for the months January, February and March 2000, an original and fifteen copies of the First Revision to Schedules A-1, A-2 and A-5. The revisions are necessary due to incorrect reporting of numbers of therm sales for these months. The error was caused by our computer software program and it's incorrect rounding of information. The error was found by a recent audit.

If you have any questions concerning this information, please feel free to contact me.

Sincerely,

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

- APP _____
- CAE _____
- CMP 1
- COM 3
- CTR _____
- ECR _____
- LEG 1
- OPC _____ Enclosures
- PAI _____
- RGO 4 *Handwei*
- SEC 1
- SER _____
- OTH 2 *str*

DOCUMENT NUMBER-DATE
06376 MAY 24 8

COMPANY: SEBRING GAS SYSTEM, INC.
FIRST REVISION: 05/22/00

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

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

ESTIMATED FOR THE PERIOD OF:

JANUARY 00 Through DECEMBER 00

	CURRENT MONTH:				PERIOD TO DATE				
	JAN 00		JAN 00		PERIOD TO DATE		PERIOD TO DATE		
	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%	
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline)	\$349	\$315	\$34	(33.61)	\$349	\$315	\$34	10.79	
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)	19,717	29,842	(10,125)	(33.93)	19,717	29,842	(10,125)	(33.93)	
5 DEMAND	4,895	2,709	2,186	80.69	4,895	2,709	2,186	80.69	
6 OTHER - TECO Transportation	2,677	2,376	301	12.67	2,677	2,376	301	12.67	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	
8 DEMAND	0	0	0	0.00	0	0	0	0.00	
9	0	0	0	0.00	0	0	0	0.00	
10	0	0	0	0.00	0	0	0	0.00	
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	\$27,638	\$35,242	(\$7,604)	(21.58)	\$27,638	\$35,242	\$4,056	11.51	
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	\$42,082	\$35,242	\$6,840	19.41	\$42,082	\$35,242	\$6,840	19.41	
THERMS PURCHASED									
15 COMMODITY (Pipeline) BILLING DETERMINANTS ONLY	80,500	72,000	8,500	11.81	80,500	72,000	8,500	11.81	
16 NO NOTICE SERVICE BILLING DETERMINANTS ONLY	0	0	0	0.00	0	0	0	0.00	
17 SWING SERVICE COMMODITY	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other) COMMODITY	80,500	72,000	8,500	11.81	80,500	72,000	8,500	11.81	
19 DEMAND BILLING DETERMINANTS ONLY	80,200	72,000	8,200	11.39	80,200	72,000	8,200	11.39	
20 OTHER - TECO TRANSPORT CHARGE BILLING DETERMINANTS ONLY	81,309	72,000	9,309	12.93	81,309	72,000	9,309	12.93	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	
22 DEMAND	0	0	0	0.00	0	0	0	0.00	
23	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (+17+18+)-(21+23)	80,500	72,000	8,500	11.81	80,500	72,000	8,500	11.81	
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) FROM SCHEDULE A-5 FOR ACTUAL	82,529	72,000	10,529	14.62	82,529	72,000	10,529	14.62	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.434	0.438	(0.004)	(0.91)	0.434	0.438	(0.004)	(0.91)	
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	0.0000	0.0000	0.00	0.00000	0.00000	0.00000	0.00	
31 COMMODITY (Other) (4/18)	24.493	41.447	(16.954)	(40.91)	24.493	41.447	(16.954)	(40.91)	
32 DEMAND (5/19)	6.103	3.763	2.341	62.22	6.103	3.763	2.341	62.22	
33 OTHER (6/20)	3.292	3.300	(0.008)	(0.23)	3.292	3.300	(0.008)	(0.23)	
LESS END-USE CONTRACT									
34 COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00	
35 DEMAND (8/22)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00	
36 (9/23)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00	
37 TOTAL COST OF PURCHASES (11/24)	34.333	48.947	(14.614)	(29.86)	34.332	48.947	(14.615)	(29.86)	
38 NET UNBILLED (12/25)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00	
39 COMPANY USE (13/26)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00	
40 TOTAL COST OF THERM SOLD (11/27)	33.489	48.947	(15.458)	(31.58)	33.489	48.947	(15.458)	(31.58)	
41 TRUE-UP (E-2)	1.08520	1.08520	0.00000	0.00	1.08520	1.08520	0.00000	0.00	
42 TOTAL COST OF GAS (40+41)	34.574	50.032	(15.458)	(30.90)	34.574	50.032	(15.458)	(30.90)	
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)	35.235	50.989	(15.754)	(30.90)	35.235	50.989	(15.754)	(30.90)	
45 PGA FACTOR ROUNDED TO NEAREST .001	35.235	50.990	(15.755)	(30.90)	35.235	50.990	(15.755)	(30.90)	

COMPANY: SEBRING GAS SYSTEM, INC.
FIRST REVISION: 05/22/00

CALCULATION OF TRUE-UP AND INTEREST PROVISION

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

FOR THE PERIOD OF:

JAN 00 Through DEC 00

	CURRENT MONTH: JAN 00				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (A-1,LINES 1, 4 & 10)	\$20,066	\$30,157	\$10,091	33.46	\$20,066	\$30,157	\$10,091	33.46
2 TRANSPORTATION COST(A-1,LINES 2,3,5 & 6)	7,572	5,085	(2,487)	(48.91)	7,572	5,085	(2,487)	(48.91)
3 TOTAL (A-1, LINE 11)	27,638	35,242	7,604	21.58	27,638	35,242	7,604	21.58
4 FUEL REVENUES (A-1, LINE 14) (NET OF REVENUE TAX)	42,082	35,242	(6,840)	(19.41)	42,082	35,242	(6,840)	(19.41)
5 TRUE-UP (COLLECTED) OR REFUNDED	(681)	(681)	0	0.00	(681)	(681)	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	41,401	34,561	(6,840)	(19.79)	41,401	34,561	(6,840)	(19.79)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	13,763	(681)	(14,444)	2,120.93	13,763	(681)	(14,444)	2,121.00
8 INTEREST PROVISION-THIS PERIOD (21)	(11)	0	11	100.00	(11)	0	11	100.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(9,631)	(7,845)	1,786	(22.77)	(9,631)	(7,845)	1,786	(22.77)
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	681	681	0	0.00	681	681	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)	\$4,802	(\$7,845)	(\$12,647)	161.21	\$4,802	(\$7,845)	(\$12,647)	161.21
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(\$9,631)	(\$7,845)	\$1,786	(22.77)				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	4,813	(7,845)	(12,658)	161.35				
14 TOTAL (12+13)	(4,818)	(15,690)	(10,872)	69.29				
15 AVERAGE (50% OF 14)	(2,409)	(7,845)	(5,436)	69.29				
16 INTEREST RATE - FIRST DAY OF MONTH	5.60000%	0.00000%	-5.60000%	(100.00)				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.80000%	0.00000%	-5.80000%	(100.00)				
18 TOTAL (16+17)	11.40000%	0.00000%	-11.40000%	(100.00)				
19 AVERAGE (50% OF 18)	5.70000%	0.00000%	-5.70000%	(100.00)				
20 MONTHLY AVERAGE (19/12 Months)	0.47500%	0.00000%	-0.47500%	(100.00)				
21 INTEREST PROVISION (15x20)	(\$11.44)	\$0	\$11	(100.00)				

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

COMPANY: SEBRING GAS SYSTEM, INC.
 FIRST REVISION: 05/22/00

THERM SALES AND CUSTOMER DATA

SCHEDULE A-5

FOR THE PERIOD OF:		JAN 00		Through		DEC 00			
		CURRENT MONTH:		JAN 00		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
RESIDENTIAL		12,588	12,000	(588)	(4.90)	12,588	12,000	(588)	(4.90)
COMMERCIAL		69,941	60,000	(9,941)	(16.57)	69,941	60,000	(9,941)	(16.57)
TOTAL FIRM		82,529	72,000	(10,529)	(14.62)	82,529	72,000	(10,529)	(14.62)
THERM SALES (INTERRUPTIBLE)									
NO INTERRUPTIBLE THERM SALES		0	0	0	0.00	0	0	0	0.00
TOTAL THERM SALES		82,529	72,000	(10,529)	(14.62)	82,529	72,000	(10,529)	(14.62)
NUMBER OF CUSTOMERS (FIRM)		AVG. NO. OF CUSTOMERS PERIOD TO DATE							
RESIDENTIAL		623	636	13	2.04	623	636	13	2.04
COMMERCIAL		92	99	7	7.07	92	99	7	7.07
TOTAL FIRM		715	735	20	2.72	715	735	20	2.72
NUMBER OF CUSTOMERS (INTERRUPTIBLE)		AVG. NO. OF CUSTOMERS PERIOD TO DATE							
TOTAL CUSTOMERS		715.00	735.00	20	2.72	715	735	20	2.72
THERM USE PER CUSTOMER									
RESIDENTIAL		20.21	18.87	(1.34)	(7.09)	10.10	9.43	(1.34)	(14.18)
COMMERCIAL		760.23	606.06	(154.17)	(25.44)	380	303	(154.17)	(50.88)

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

ESTIMATED FOR THE PERIOD OF:

JANUARY 00 Through DECEMBER 00

COST OF GAS PURCHASED	CURRENT MONTH:		FEB 00		PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	\$324	\$332	(\$8)	(33.61)	\$673	\$647	\$26	4.02
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)	20,376	30,705	(10,329)	(33.64)	40,093	60,547	(20,454)	(33.78)
5 DEMAND	4,681	2,860	1,821	63.67	9,576	5,569	4,007	71.95
6 OTHER - TECO Transportation	2,444	2,508	(64)	(2.55)	5,121	4,884	237	4.85
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
8 DEMAND	0	0	0	0.00	0	0	0	0.00
9	0	0	0	0.00	0	0	0	0.00
10	0	0	0	0.00	0	0	0	0.00
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	\$27,825	\$36,405	(\$8,580)	(23.57)	\$55,463	\$71,647	\$4,056	5.66
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	\$35,474	\$36,405	(\$931)	(2.56)	\$77,556	\$71,647	\$5,909	8.25
THERMS PURCHASED								
15 COMMODITY (Pipeline) BILLING DETERMINANTS ONLY	74,560	76,000	(1,440)	(1.89)	155,060	148,000	7,060	4.77
16 NO NOTICE SERVICE BILLING DETERMINANTS ONLY	0	0	0	0.00	0	0	0	0.00
17 SWING SERVICE COMMODITY	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other) COMMODITY	74,560	76,000	(1,440)	(1.89)	155,060	148,000	7,060	4.77
19 DEMAND BILLING DETERMINANTS ONLY	92,620	76,000	16,620	21.87	172,820	148,000	24,820	16.77
20 OTHER - TECO TRANSPORT CHARGE BILLING DETERMINANTS ONLY	74,114	76,000	(1,886)	(2.48)	155,423	148,000	7,423	5.02
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
22 DEMAND	0	0	0	0.00	0	0	0	0.00
23	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+)-(21+23)	74,560	76,000	(1,440)	(1.89)	155,060	148,000	7,060	4.77
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) FROM SCHEDULE A-5 FOR ACTUAL	71,061	76,000	(4,939)	(6.50)	153,590	148,000	5,590	3.78
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.435	0.437	(0.002)	(0.52)	0.434	0.437	(0.003)	(0.72)
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	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
31 COMMODITY (Other) (4/18)	27.328	40.401	(13.073)	(32.36)	25.856	40.910	(15.054)	(36.80)
32 DEMAND (5/19)	5.054	3.763	1.291	34.30	5.541	3.763	1.778	47.26
33 OTHER (6/20)	3.298	3.300	(0.002)	(0.07)	3.295	3.300	(0.005)	(0.16)
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
35 DEMAND (8/22)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
36 (9/23)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
37 TOTAL COST OF PURCHASES (11/24)	37.319	47.901	(10.582)	(22.09)	34.332	48.410	(14.078)	(29.08)
38 NET UNBILLED (12/25)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
39 COMPANY USE (13/26)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
40 TOTAL COST OF THERM SOLD (11/27)	39.156	47.901	(8.745)	(18.26)	36.111	48.410	(12.299)	(25.41)
41 TRUE-UP (E-2)	1.08520	1.08520	0.00000	0.00	1.08520	1.08520	0.00000	0.00
42 TOTAL COST OF GAS (40+41)	40.241	48.987	(8.745)	(17.85)	37.196	49.495	(12.299)	(24.85)
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)	41.010	49.923	(8.912)	(17.85)	37.907	50.989	(13.082)	(25.66)
45 PGA FACTOR ROUNDED TO NEAREST .001	41.010	49.920	(8.910)	(17.85)	37.907	50.990	(13.083)	(25.66)

COMPANY: SEBRING GAS SYSTEM, INC.
 FIRST REVISION: 05/22/00

CALCULATION OF TRUE-UP AND INTEREST PROVISION

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

FOR THE PERIOD OF:

JAN 00 Through DEC 00

	CURRENT MONTH: FEB 00				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (A-1,LINES 1, 4 &10)	\$20,700	\$31,037	\$10,337	33.31	\$40,766	\$61,194	\$20,428	33.38
2 TRANSPORTATION COST(A-1,LINES 2,3,5 & 6)	7,125	5,368	(1,757)	(32.73)	14,697	10,453	(4,244)	(40.60)
3 TOTAL (A-1, LINE 11)	27,825	36,405	8,580	23.57	55,463	71,647	16,184	22.59
4 FUEL REVENUES (A-1, LINE 14) (NET OF REVENUE TAX)	35,474	36,405	931	2.56	77,556	71,647	(5,909)	(8.25)
5 TRUE-UP (COLLECTED) OR REFUNDED	(681)	(681)	0	0.00	(1,362)	(1,362)	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	34,793	35,724	931	2.61	76,194	70,285	(5,909)	(8.41)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	6,968	(681)	(7,649)	1,123.15	20,731	(1,362)	(22,093)	1,622.07
8 INTEREST PROVISION-THIS PERIOD (21)	42	0	(42)	100.00	31	0	(31)	100.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	4,802	(7,845)	(12,647)	161.21	(9,631)	(7,845)	1,786	(22.77)
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	681	681	0	0.00	1,362	1,362	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)	\$12,493	(\$7,845)	(\$20,338)	259.25	\$12,493	(\$7,845)	(\$20,338)	259.24
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	\$4,802	(\$7,845)	(\$12,647)	161.21	* If line 5 is a refund add to line 4 If line 5 is a collection () subtract from line 4			
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	12,451	(7,845)	(20,296)	258.71				
14 TOTAL (12+13)	17,253	(15,690)	(32,943)	209.96				
15 AVERAGE (50% OF 14)	8,626	(7,845)	(16,471)	209.96				
16 INTEREST RATE - FIRST DAY OF MONTH	5.80000%	0.00000%	-5.80000%	(100.00)				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.80000%	0.00000%	-5.80000%	(100.00)				
18 TOTAL (16+17)	11.6000%	0.00000%	-11.6000%	(100.00)				
19 AVERAGE (50% OF 18)	5.80000%	0.00000%	-5.80000%	(100.00)				
20 MONTHLY AVERAGE (19/12 Months)	0.48333%	0.00000%	-0.48333%	(100.00)				
21 INTEREST PROVISION (15x20)	\$42	\$0	(\$42)	(100.00)				

COMPANY: SEBRING GAS SYSTEM, INC.
 FIRST REVISION: 05/22/00

THERM SALES AND CUSTOMER DATA

SCHEDULE A-5

FOR THE PERIOD OF: JAN 00 Through DEC 00

	CURRENT MONTH:		DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
RESIDENTIAL	11,335	12,000	665	5.54	23,923	24,000	77	0.32
COMMERCIAL	59,726	64,000	4,274	6.68	129,867	124,000	(5,867)	(4.73)
TOTAL FIRM	71,061	76,000	4,939	6.50	153,590	148,000	(5,790)	(3.91)
THERM SALES (INTERRUPTIBLE)								
NO INTERRUPTIBLE THERM SALES	0	0	0	0.00	0	0	0	0.00
TOTAL THERM SALES	71,061	76,000	4,939	6.50	153,590	148,000	(5,790)	(3.91)
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
RESIDENTIAL	627	662	35	5.29	625	649	24	3.70
COMMERCIAL	91	99	8	8.08	91	99	8	8.08
TOTAL FIRM	718	761	43	5.65	716	748	32	4.28
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
TOTAL CUSTOMERS	718.00	761.00	43	5.65	716	748	32	4.28
THERM USE PER CUSTOMER								
RESIDENTIAL	18.08	18.13	0.05	0.27	19.14	18.49	0.05	0.26
COMMERCIAL	656.33	646.46	(9.87)	(1.53)	714	626	(9.87)	(1.58)

COMPANY: SEBRING GAS SYSTEM, INC.
FIRST REVISION: 05/22/00

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

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

ESTIMATED FOR THE PERIOD OF:

JANUARY 00 Through DECEMBER 00

	CURRENT MONTH:				PERIOD TO DATE				
	JANUARY 00		MAR 00		JANUARY 00		THROUGH DECEMBER 00		
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE		
		AMOUNT	%			AMOUNT	%		
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline)	\$289	\$293	(\$4)	(33.61)	\$962	\$940	\$22	2.34	
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)	18,221	23,656	(5,435)	(22.98)	58,314	84,203	(25,889)	(30.75)	
5 DEMAND	2,406	2,521	(115)	(4.56)	11,982	8,090	3,892	48.11	
6 OTHER - TECO Transportation	2,125	2,211	(86)	(3.89)	7,246	7,095	151	2.13	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	
8 DEMAND	0	0	0	0.00	0	0	0	0.00	
9	0	0	0	0.00	0	0	0	0.00	
10	0	0	0	0.00	0	0	0	0.00	
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	\$23,041	\$28,681	(\$5,640)	(19.66)	\$78,504	\$100,328	\$4,056	4.04	
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	\$30,543	\$28,681	\$1,862	6.49	\$108,099	\$100,328	\$7,771	7.75	
THERMS PURCHASED									
15 COMMODITY (Pipeline) BILLING DETERMINANTS ONLY	66,690	67,000	(310)	(0.46)	221,750	215,000	6,750	3.14	
16 NO NOTICE SERVICE BILLING DETERMINANTS ONLY	0	0	0	0.00	0	0	0	0.00	
17 SWING SERVICE COMMODITY	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other) COMMODITY	66,690	67,000	(310)	(0.46)	221,750	215,000	6,750	3.14	
19 DEMAND BILLING DETERMINANTS ONLY	66,880	67,000	(120)	(0.18)	239,700	215,000	24,700	11.49	
20 OTHER - TECO TRANSPORT CHARGE BILLING DETERMINANTS ONLY	64,393	67,000	(2,607)	(3.89)	219,816	215,000	4,816	2.24	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	
22 DEMAND	0	0	0	0.00	0	0	0	0.00	
23	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (+17+18+)-(21+23)	66,690	67,000	(310)	(0.46)	221,750	215,000	6,750	3.14	
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) FROM SCHEDULE A-5 FOR ACTUAL	68,284	67,000	1,284	1.92	221,874	215,000	6,874	3.20	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.433	0.437	(0.004)	(0.91)	0.434	0.437	(0.003)	(0.77)	
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	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00	
31 COMMODITY (Other) (4/18)	27.322	35.307	(7.986)	(22.62)	26.297	39.164	(12.867)	(32.85)	
32 DEMAND (5/19)	3.597	3.763	(0.165)	(4.39)	4.999	3.763	1.236	32.85	
33 OTHER (6/20)	3.300	3.300	0.000	0.00	3.296	3.300	(0.004)	(0.11)	
LESS END-USE CONTRACT									
34 COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00	
35 DEMAND (8/22)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00	
36 (9/23)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00	
37 TOTAL COST OF PURCHASES (11/24)	34.549	42.807	(8.258)	(19.29)	34.332	46.664	(12.332)	(26.43)	
38 NET UNBILLED (12/25)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00	
39 COMPANY USE (13/26)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00	
40 TOTAL COST OF THERM SOLD (11/27)	33.743	42.807	(9.064)	(21.17)	35.382	46.664	(11.282)	(24.18)	
41 TRUE-UP (E-2)	1.08520	1.08520	0.00000	0.00	1.08520	1.08520	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	34.828	43.893	(9.064)	(20.65)	36.467	47.749	(11.282)	(23.63)	
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)	35.494	44.731	(9.238)	(20.65)	37.164	50.989	(13.825)	(27.11)	
45 PGA FACTOR ROUNDED TO NEAREST .001	35.494	44.730	(9.236)	(20.65)	37.164	50.990	(13.826)	(27.12)	

COMPANY: SEBRING GAS SYSTEM, INC.

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2

FIRST REVISION: 05/22/00

(REVISED 6/08/94)

FOR THE PERIOD OF:

JAN 00 Through DEC 00

	CURRENT MONTH: MAR 00				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (A-1,LINES 1, 4 &10)	\$18,510	\$23,949	\$5,439	22.71	\$59,276	\$85,143	\$25,867	30.38
2 TRANSPORTATION COST(A-1,LINES 2,3,5 & 6)	4,531	4,732	201	4.25	19,228	15,185	(4,043)	(26.62)
3 TOTAL (A-1, LINE 11)	23,041	28,681	5,640	19.66	78,504	100,328	21,824	21.75
4 FUEL REVENUES (A-1, LINE 14) (NET OF REVENUE TAX)	30,543	28,681	(1,862)	(6.49)	108,099	100,328	(7,771)	(7.75)
5 TRUE-UP (COLLECTED) OR REFUNDED	(681)	(681)	0	0.00	(2,043)	(2,043)	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	29,862	28,000	(1,862)	(6.65)	106,056	98,285	(7,771)	(7.91)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	6,821	(681)	(7,502)	1,101.68	27,552	(2,043)	(29,595)	1,448.63
8 INTEREST PROVISION-THIS PERIOD (21)	80	0	(80)	100.00	111	0	(111)	100.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	12,493	(7,845)	(20,338)	259.25	(9,631)	(7,845)	1,786	(22.77)
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	681	681	0	0.00	2,043	2,043	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)	\$20,075	(\$7,845)	(\$27,920)	355.90	\$20,075	(\$7,845)	(\$27,920)	355.90
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	\$12,493	(\$7,845)	(\$20,338)	259.25				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	19,995	(7,845)	(27,840)	354.88				
14 TOTAL (12+13)	32,488	(15,690)	(48,178)	307.06				
15 AVERAGE (50% OF 14)	16,244	(7,845)	(24,089)	307.06				
16 INTEREST RATE - FIRST DAY OF MONTH	5.80000%	0.00000%	-5.80000%	(100.00)				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	6.07000%	0.00000%	-6.07000%	(100.00)				
18 TOTAL (16+17)	11.8700%	0.00000%	-11.8700%	(100.00)				
19 AVERAGE (50% OF 18)	5.93500%	0.00000%	-5.93500%	(100.00)				
20 MONTHLY AVERAGE (19/12 Months)	0.49458%	0.00000%	-0.49458%	(100.00)				
21 INTEREST PROVISION (15x20)	\$80	\$0	(\$80)	(100.00)				

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

COMPANY: SEBRING GAS SYSTEM, INC.
 FIRST REVISION: 05/22/00

THERM SALES AND CUSTOMER DATA

SCHEDULE A-5

FOR THE PERIOD OF: JAN 00 Through DEC 00

	CURRENT MONTH:		MAR 00		PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
RESIDENTIAL	6,720	6,000	(720)	(12.00)	30,643	30,000	(643)	(2.14)
COMMERCIAL	61,564	61,000	(564)	(0.92)	191,231	185,000	(6,231)	(3.37)
TOTAL FIRM	68,284	67,000	(1,284)	(1.92)	221,874	215,000	(6,874)	(3.20)
THERM SALES (INTERRUPTIBLE)								
NO INTERRUPTIBLE THERM SALES	0	0	0	0.00	0	0	0	0.00
TOTAL THERM SALES	68,284	67,000	(1,284)	(1.92)	221,874	215,000	(6,874)	(3.20)
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
RESIDENTIAL	622	670	48	7.16	624	656	32	4.88
COMMERCIAL	92	101	9	8.91	92	100	8	8.00
TOTAL FIRM	714	771	57	7.39	716	756	40	5.29
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
TOTAL CUSTOMERS	714.00	771.00	57	7.39	716	756	40	5.29
THERM USE PER CUSTOMER								
RESIDENTIAL	10.80	8.96	(1.85)	(20.64)	24.55	22.87	(1.85)	(8.08)
COMMERCIAL	669.17	603.96	(65.21)	(10.80)	1,039	925	(65.21)	(7.05)