

ORIGINAL

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas Adjustment)
(PGA) True-up)

DOCKET NO. 010003-GU

RECEIVED-FPSC
01 APR 30 AM 11:31
RECORDS AND REPORTING

DIRECT TESTIMONY OF JAMES A. WILLIAMS

On Behalf of Florida Division
Chesapeake Utilities Corporation

- APT _____
- CAF _____
- CMP _____
- COM 1 _____
- CTR _____
- ECR _____
- LEG 1 _____
- OPC _____
- PAI _____
- RGO _____
- SEC 1 _____
- SER _____
- OTH _____

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DOCUMENT NUMBER-DATE
05317 APR 30 05
FPSC-RECORDS/REPORTING

1 Q. Please state your name, occupation, and business address.

2 A. My name is James A. Williams. I am Accounting and Rates Manager of the Florida
3 Division of Chesapeake Utilities Corporation (the Company). My business address is 1015
4 6th Street, N. W., Winter Haven, Florida 33881.

5 Q. Describe briefly your educational background and relevant professional background.

6 A. I have a Bachelor of Science Degree in Parks & Recreation from West Virginia University,
7 Morgantown, West Virginia, with additional course work in business law, accounting and
8 management. I was a licensed Certified Public Accountant in West Virginia but am inactive
9 at this time. I was employed by the Company in April of 1999 as Accounting and Rates
10 Manager.

11 Q. What is the purpose of your testimony?

12 A. The purpose of my testimony is to discuss the final true-up for the period January 2000
13 through December 2000.

14 Exhibits

15 Q. Would you please identify the Exhibit which you are sponsoring with this testimony?

16 A. Yes. As Exhibit JAW-1, I am sponsoring the following schedule with respect to the final
17 true-up for the period January 2000 through December 2000:

18 A-7 - Final Fuel Over/Under Recovery – January 2000 through December 2000.

19 Q. Was this schedule prepared under your direction and supervision?

20 A. Yes, it was.

21 Final True-Up January 2000 - December 2000

22 Q. What were total therm sales for the period January 2000 through December 2000?

23 A. Total therm sales subject to the PGA were 20,819,515 therms.

24 Q. What were total therm purchases for the period January 2000 through December 2000?

25 A. Total therm purchases were 22,619,517 therms.

- 1 Q. What was the cost of gas to be recovered through the PGA for the period January 2000
2 through December 2000?
- 3 A. The cost of gas purchased for the period was \$11,897,262.
- 4 Q. What was the amount of gas revenue collected for the period January 2000 through
5 December 2000?
- 6 A. The amount of gas revenue collected to cover the cost of gas was \$9,693,178.
- 7 Q. What is the total true-up provision for the period January 2000 through December 2000?
- 8 A. The total true-up provision, including interest, is an underrecovery of \$2,254,634 for the
9 period.
- 10 Q. What is the amount of estimated true-up included for January 2000 through December 2000
11 in the January 2001 through December 2001 PGA factor calculation?
- 12 A. The amount of estimated true-up for the period January 2000 through December 2000
13 included in the January 2001 through December 2001 PGA factor calculation was an
14 underrecovery of \$890,959.
- 15 Q. What is the final over/underrecovery for the January 2000 through December 2000 period to
16 be included in the January 2001 through December 2001 projection?
- 17 A. The final underrecovery for the January 2000 through December 2000 period to be included
18 in the January 2001 through December 2001 projection is \$1,363,675.
- 19 Q. Does this conclude your testimony?
- 20 A. Yes, it does.

EXHIBIT JAW-1

CHESAPEAKE UTILITIES CORPORATION
FLORIDA DIVISION

Final True-up for the Period
January 2000 Through December 2000

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 010003-GU EXHIBIT NO. 1
COMPANY/
WITNESS: Williams
DATE: 11-20-01

DOCUMENT NUMBER-DATE

05317 APR 30 06

FPSC-RECORDS/REPORTING

COMPANY:	FL DIV OF CUC	FINAL FUEL OVER/UNDER RECOVERY		SCHEDULE A-7
	FOR THE PERIOD:	JANUARY 00	Through	EXHIBIT NO JAW-1
			DECEMBER 00	DOCKET NO. 010003-GU
				CHESAPEAKE UTILITIES CORP
				PAGE 1 OF 1
				JAN-DEC
1	TOTAL ACTUAL FUEL COST FOR THE PERIOD		A-2 Line 3	11,897,262
2	TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD		A-2 Line 6	9,693,178
3	ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD (2-1)			(2,204,084)
4	INTEREST PROVISION ACTUAL OVER/UNDER RECOVERY		A-2 Line 8	(50,550)
5	FOR THE PERIOD (3+4)			(2,254,634)
6	LESS: ESTIMATED/ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD JANUARY Through DECEMBER (From Schedule E-2) WHICH WAS INCLUDED IN THE CURRENT JANUARY 01 Through DECEMBER 01 PERIOD		E-4 Line 4 Col.4	(890,959)
7	FINAL FUEL OVER/UNDER RECOVERY TO BE INCLUDED IN THE PROJECTED JANUARY 01 Through DECEMBER 01 PERIOD (5-6)			(1,363,675)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas Adjustment
(PGA) True-Up.

Docket No. 010003-GU

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the direct testimony of James A. Williams and Exhibit JAW-1 was furnished on this 30th day of April, 2001, by hand-delivery to William Cochran Keating, IV, Esq., Florida Public Service Commission, 2540 Shumard Oak Blvd., Tallahassee, FL 32399-0850, and by U.S. Mail to:

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Attorney for the Florida Division of
Chesapeake Utilities Corporation

Docket# 010003-GU

CHESAPEAKE UTILITIES CORPORATION

FLORIDA DIVISION

JANUARY 2002 THROUGH DECEMBER 2002

PURCHASED GAS PROJECTION FILING

EXHIBIT JAW-2

COMPANY: CHESAPEAKE UTILITIES CORPORATION
 TOTAL COMPANY
 ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD:

PURCHASED GAS ADJUSTMENT
 COST RECOVERY CLAUSE CALCULATION
 JAN 2002 Through DEC 2002

SCHEDULE E-1
 EXHIBIT NO. _____
 DOCKET NO. 010003-GU
 CHESAPEAKE UTILITIES CORP.
 JAW-2
 PAGE 1 OF 6

	PROJECTION												TOTAL	
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC		
COST OF GAS PURCHASED														
1 COMMODITY (Pipeline)	2,845	2,155	1,723	1,596	746	534	702	777	796	1,087	1,231	1,333	15,524	
2 NO NOTICE SERVICE	5,103	3,633	1,829	1,770	1,829	1,770	1,829	1,770	1,829	1,770	1,829	3,043	28,004	
3 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	
4 COMMODITY (Other)	572,493	422,710	332,043	303,355	278,418	204,355	215,400	173,958	175,426	183,112	231,995	274,931	3,368,194	
5 DEMAND	252,414	229,737	252,776	242,030	107,772	103,770	113,518	131,497	130,797	207,291	290,971	244,306	2,276,880	
6 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	
LESS END-USE CONTRACT														
7 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0	
8 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	0	0	0	0	0	0	0	0	0	0	0	0	0	
11 TOTAL COST	(1+2+3+4+5+6)-(7+8+9+10)		832,855	658,235	588,370	548,751	388,784	310,429	331,449	308,060	393,319	495,967	5,688,602	
12 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0	
13 COMPANY USE	0	0	0	0	0	0	0	0	0	0	0	0	0	
14 TOTAL THERM SALES	959,566	784,946	715,081	675,462	515,476	437,140	458,160	434,772	435,501	520,031	622,679	650,325	7,209,140	
THERMS PURCHASED														
15 COMMODITY (Pipeline)	1,170,921	883,084	708,849	662,094	621,572	456,226	480,883	388,364	382,879	390,910	484,661	562,317	7,192,760	
16 NO NOTICE SERVICE	864,900	615,720	310,000	300,000	310,000	300,000	310,000	300,000	310,000	300,000	310,000	300,000	4,748,480	
17 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	
18 COMMODITY (Other)	1,170,921	883,084	708,849	662,094	621,572	456,226	480,883	388,364	382,879	390,910	484,661	562,317	7,192,760	
19 DEMAND	4,058,224	3,712,575	4,067,955	3,867,013	1,178,916	1,126,750	1,333,509	1,817,199	1,853,868	3,856,333	4,376,586	3,840,096	35,089,042	
20 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	
LESS END-USE CONTRACT														
21 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0	
22 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	0	0	0	0	0	0	0	0	0	0	0	0	0	
24 TOTAL PURCHASES (+17+18+20)-(21+23)	1,170,921	883,084	708,849	662,094	621,572	456,226	480,883	388,364	382,879	390,910	484,661	562,317	7,192,760	
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0	
26 COMPANY USE	0	0	0	0	0	0	0	0	0	0	0	0	0	
27 TOTAL THERM SALES	1,170,921	883,084	708,849	662,094	621,572	456,226	480,883	388,364	382,879	390,910	484,661	562,317	7,192,760	
CENTS PER THERM														
28 COMMODITY (Pipeline)	(1/15)	0.243	0.244	0.243	0.241	0.120	0.117	0.146	0.200	0.208	0.278	0.254	0.237	0.216
29 NO NOTICE SERVICE	(2/16)	0.590	0.590	0.590	0.590	0.590	0.590	0.590	0.590	0.590	0.590	0.590	0.590	0.590
30 SWING SERVICE	(3/17)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
31 COMMODITY (Other)	(4/18)	48.893	47.868	46.843	45.818	44.793	44.793	44.793	45.818	46.843	47.868	48.893	46.828	
32 DEMAND	(5/19)	6.220	6.188	6.214	6.259	9.142	9.210	8.513	7.236	7.055	5.375	5.963	6.362	8.489
33 OTHER	(6/20)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
LESS END-USE CONTRACT														
34 COMMODITY Pipeline	(7/21)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
35 DEMAND	(8/22)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
36	(9/23)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
37 TOTAL COST	(11/24)	71.128	74.538	83.004	82.881	62.545	68.043	68.925	79.323	80.649	100.616	102.333	93.117	79.088
38 NET UNBILLED	(12/25)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
39 COMPANY USE	(13/26)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
40 TOTAL THERM SALES	(11/27)	71.128	74.538	83.004	82.881	62.545	68.043	68.925	79.323	80.649	100.616	102.333	93.117	79.088
41 TRUE-UP	(E-2)	21.140	21.140	21.140	21.140	21.140	21.140	21.140	21.140	21.140	21.140	21.140	21.140	21.140
42 TOTAL COST OF GAS	(40+41)	92.268	95.678	104.144	104.021	83.685	89.183	90.065	100.463	101.789	121.756	123.473	114.257	100.228
43 REVENUE TAX FACTOR		1.005030	1.005030	1.005030	1.005030	1.005030	1.005030	1.005030	1.005030	1.005030	1.005030	1.005030	1.005030	1.005030
44 PGA FACTOR ADJUSTED FOR TAXES	(42x43)	92.732	96.159	104.667	104.544	84.106	89.631	90.518	100.966	102.301	122.369	124.094	114.832	100.732
45 PGA FACTOR ROUNDED TO NEAREST .001		92.732	96.159	104.667	104.544	84.106	89.631	90.518	100.966	102.301	122.369	124.094	114.832	100.732
													SUMMER AVG	95.345
													WINTER AVG	109.142

COMPANY: CHESAPEAKE UTILITIES CORPORATION
 TOTAL COMPANY
 ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD:

PURCHASED GAS ADJUSTMENT
 COST RECOVERY CLAUSE CALCULATION
 JAN 2001 Through DEC 2001

SCHEDULE E-1R
 EXHIBIT NO. _____
 DOCKET NO. 010003-GU
 CHESAPEAKE UTILITIES CORP.
 JAW-2
 PAGE 2 OF 6

	ACTUAL												PROJECTION		TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC			
COST OF GAS PURCHASED															
1 COMMODITY (Pipeline)	6,872	5,434	4,994	2,453	2,381	1,248	404	3,313	3,585	3,277	2,898	3,684	40,543		
2 NO NOTICE SERVICE	5,103	3,633	1,829	1,770	1,829	1,770	1,829	1,829	1,770	1,829	1,770	3,043	28,004		
3 SWING SERVICE	259,384	(38,312)	0	0	0	0	0	37,596	0	0	0	0	258,668		
4 COMMODITY (Other)	2,348,488	1,017,290	692,482	656,798	376,669	116,277	123,101	197,885	188,928	192,760	233,019	261,488	6,405,185		
5 DEMAND	222,585	197,032	210,008	179,400	91,814	101,934	96,294	114,150	149,708	136,879	121,046	153,840	1,774,690		
6 OTHER	(300)	(600)	(300)	(200)	0	0	0	0	0	0	0	0	(1,400)		
LESS END-USE CONTRACT															
7 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0		
8 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0		
9	0	0	0	0	0	0	0	0	0	0	0	0	0		
10	0	0	0	0	0	0	0	0	0	0	0	0	0		
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	2,842,132	1,184,477	909,013	840,221	472,693	221,229	221,628	354,773	343,991	334,745	358,734	422,055	8,505,691		
12 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0		
13 COMPANY USE	0	0	0	0	0	0	0	0	0	0	0	0	0		
14 TOTAL THERM SALES	1,482,218	1,372,551	1,172,944	885,269	786,696	435,950	374,009	290,817	347,628	354,678	428,755	481,138	8,412,653		
THERMS PURCHASED															
15 COMMODITY (Pipeline) BILLING DETERMINANTS ONLY	2,075,190	2,152,530	1,517,150	1,112,900	1,299,380	718,100	348,490	714,920	503,808	514,026	621,384	697,302	12,275,180		
16 NO NOTICE SERVICE BILLING DETERMINANTS ONLY	864,900	617,520	310,000	300,000	310,000	300,000	310,000	310,000	300,000	310,000	300,000	515,840	4,748,260		
17 SWING SERVICE COMMODITY	126,440	0	0	0	0	0	0	68,190	0	0	0	0	194,630		
18 COMMODITY (Other) COMMODITY	2,299,959	1,724,266	1,378,014	1,234,504	578,673	295,239	316,768	742,800	503,808	514,026	621,384	697,302	10,906,743		
19 DEMAND BILLING DETERMINANTS ONLY	3,692,070	3,533,020	3,491,240	2,590,050	1,257,360	1,510,500	1,308,840	1,789,940	4,027,668	3,682,500	3,256,560	4,138,825	34,278,573		
20 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0		
LESS END-USE CONTRACT															
21 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0		
22 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0		
23	0	0	0	0	0	0	0	0	0	0	0	0	0		
24 TOTAL PURCHASES (+17+18+20)-(21+23)	2,426,399	1,724,266	1,378,014	1,234,504	578,673	295,239	316,768	810,990	503,808	514,026	621,384	697,302	11,101,373		
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0		
26 COMPANY USE	0	0	0	0	0	0	0	0	0	0	0	0	0		
27 TOTAL THERM SALES	1,993,354	1,243,636	964,600	728,023	646,959	461,201	422,346	423,592	503,808	514,026	621,384	697,302	9,220,231		
CENTS PER THERM															
28 COMMODITY (Pipeline) (1/15)	0.331	0.252	0.329	0.220	0.183	0.174	0.116	0.463	0.712	0.638	0.486	0.528	0.330		
29 NO NOTICE SERVICE (2/16)	0.590	0.588	0.590	0.590	0.590	0.590	0.590	0.590	0.590	0.590	0.590	0.590	0.590		
30 SWING SERVICE (3/17)	205.144	0.000	0.000	0.000	0.000	0.000	0.000	55.134	0.000	0.000	0.000	0.000	132.902		
31 COMMODITY (Other) (4/18)	102.110	58.988	50.252	53.203	65.092	39.384	38.862	5.061	37.500	37.500	37.500	37.500	58.727		
32 DEMAND (5/19)	6.029	5.577	6.015	6.927	7.302	6.748	7.357	11.055	3.717	3.717	3.717	3.717	5.177		
33 OTHER (6/20)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		
LESS END-USE CONTRACT															
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		
35 DEMAND (8/22)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		
36	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		
37 TOTAL COST (11/24)	117.134	68.695	65.965	68.061	81.686	74.932	69.965	43.746	68.278	85.122	57.731	60.527	76.618		
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		
39 COMPANY USE (13/26)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		
40 TOTAL THERM SALES (11/27)	142.580	95.243	94.237	115.411	73.064	47.968	52.475	83.753	68.278	65.122	57.731	60.527	92.250		
41 TRUE-UP (E-2)	4.803	4.803	4.803	4.803	4.803	4.803	4.803	4.803	4.803	4.803	4.803	4.803	4.803		
42 TOTAL COST OF GAS (40+41)	147.383	100.046	99.040	120.214	77.867	52.771	57.278	88.556	73.081	69.925	62.534	65.330	97.053		
43 REVENUE TAX FACTOR	1.005030	1.005030	1.005030	1.005030	1.005030	1.005030	1.005030	1.005030	1.005030	1.005030	1.005030	1.005030	1.005030		
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	148.125	100.549	99.538	120.819	78.258	53.036	57.567	89.002	73.449	70.277	62.849	65.659	97.541		
45 PGA FACTOR ROUNDED TO NEAREST .001	148.125	100.549	99.538	120.819	78.258	53.036	57.567	89.002	73.449	70.277	62.849	65.659	97.541		
											SUMMER AVG		78.689		
											WINTER AVG		91.166		

COMPANY: CHESAPEAKE UTILITIES CORP.

CALCULATION OF TRUE-UP AMOUNT

SCHEDULE E-2
 EXHIBIT NO. _____
 DOCKET NO. 010003-GU
 CHESAPEAKE UTILITIES CORP.
 JAW-2
 PAGE 3 OF 6

FOR THE CURRENT PERIOD:

JAN 2001 Through DEC 2001

	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTION	PROJECTION	PROJECTION	PROJECTION	TOTAL
	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	PERIOD
TRUE-UP CALCULATION													
1 PURCHASED GAS COST	2,607,572	978,378	692,182	656,598	376,669	116,277	123,101	235,481	188,928	192,760	233,019	261,488	6,662,453
2 TRANSPORTATION COST	234,560	206,099	216,831	183,623	96,024	104,952	98,527	119,292	155,063	141,985	125,715	160,567	1,843,238
3 TOTAL	2,842,132	1,184,477	909,013	840,221	472,693	221,229	221,628	354,773	343,991	334,745	358,734	422,055	8,505,691
4 FUEL REVENUES (NET OF REVENUE TAX)	1,482,218	1,372,551	1,172,944	885,269	786,596	435,950	374,009	290,617	347,628	354,678	428,755	481,138	8,412,653
5 TRUE-UP COLLECTED OR (REFUNDED)	(76,473)	(76,473)	(76,473)	(76,473)	(76,473)	(76,473)	(76,473)	(76,473)	(76,473)	(76,473)	(76,473)	(76,473)	(917,676)
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	1,405,745	1,296,078	1,096,471	808,796	710,223	359,477	297,536	214,344	271,155	278,205	352,282	404,665	7,494,977
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(1,436,387)	111,601	187,458	(31,425)	237,530	138,248	75,908	(140,429)	(72,837)	(56,540)	(6,452)	(17,390)	(1,010,714)
8 INTEREST PROVISION-THIS PERIOD (21)	(14,637)	(17,158)	(13,273)	(11,322)	(9,104)	(7,274)	(6,153)	(5,455)	(5,232)	(5,068)	(4,808)	(4,491)	(103,974)
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(2,235,218)	(3,511,349)	(3,270,472)	(2,922,514)	(2,786,285)	(2,362,748)	(2,045,035)	(1,793,904)	(1,811,126)	(1,762,722)	(1,697,857)	(1,582,644)	(2,235,218)
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	76,473	76,473	76,473	76,473	76,473	76,473	76,473	76,473	76,473	76,473	76,473	76,473	917,676
10a FLEX RATE REFUND (if applicable)	98,420	66,386	97,300	102,503	118,638	110,266	104,902	52,189	50,000	50,000	50,000	50,000	950,604
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(3,511,349)	(3,274,046)	(2,922,514)	(2,786,285)	(2,362,748)	(2,045,035)	(1,793,904)	(1,811,126)	(1,762,722)	(1,697,857)	(1,582,644)	(1,478,052)	(1,481,626)
INTEREST PROVISION													
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(2,235,218)	(3,511,349)	(3,270,472)	(2,922,514)	(2,786,285)	(2,362,748)	(2,045,035)	(1,793,904)	(1,811,126)	(1,762,722)	(1,697,857)	(1,582,644)	(2,235,218)
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(3,595,132)	(3,323,275)	(3,006,541)	(2,877,466)	(2,472,282)	(2,148,027)	(1,892,654)	(1,857,860)	(1,807,490)	(1,742,788)	(1,627,836)	(1,523,561)	(2,328,256)
14 TOTAL (12+13)	(5,830,350)	(6,834,623)	(6,277,013)	(5,799,981)	(5,258,568)	(4,510,775)	(3,937,689)	(3,651,765)	(3,618,616)	(3,505,510)	(3,325,692)	(3,106,205)	(4,563,474)
15 AVERAGE (50% OF 14)	(2,915,175)	(3,417,312)	(3,138,507)	(2,899,990)	(2,629,284)	(2,255,388)	(1,968,844)	(1,825,882)	(1,809,308)	(1,752,755)	(1,662,846)	(1,553,102)	(2,281,737)
16 INTEREST RATE - FIRST DAY OF MONTH	6.500%	6.500%	5.150%	5.000%	4.370%	3.940%	3.800%	3.700%	3.700%	3.470%	3.470%	3.470%	3.470%
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.550%	5.550%	5.000%	4.370%	3.940%	3.800%	3.700%	3.470%	3.470%	3.470%	3.470%	3.470%	3.470%
18 TOTAL (16+17)	12.050%	12.050%	10.150%	9.370%	8.310%	7.740%	7.500%	7.170%	6.940%	6.940%	6.940%	6.940%	6.940%
19 AVERAGE (50% OF 18)	6.025%	6.025%	5.075%	4.685%	4.155%	3.870%	3.750%	3.585%	3.470%	3.470%	3.470%	3.470%	3.470%
20 MONTHLY AVERAGE (19/12 Months)	0.502%	0.502%	0.423%	0.390%	0.346%	0.323%	0.313%	0.299%	0.289%	0.289%	0.289%	0.289%	0.289%
21 INTEREST PROVISION (15x20)	(14,637)	(17,158)	(13,273)	(11,322)	(9,104)	(7,274)	(6,153)	(5,455)	(5,232)	(5,068)	(4,808)	(4,491)	

COMPANY: CHESAPEAKE UTILITIES CORP.

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

SCHEDULE E-3
EXHIBIT NO _____
DOCKET NO. 010003-GU
CHESAPEAKE UTILITIES CORP.
JAW-2
PAGE 4 OF 6

ESTIMATED FOR THE PROJECTED PERIOD OF: JAN 2002 Through DEC 2002

MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		AVG DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	CENTS PER THERM
							THIRD PARTY	AVG PIPELINE			
JANUARY	VARIOUS	SYSTEM SUPPLY	FTS-1, 2	1,170,921	0	1,170,921	572,493	2,845	252,414		70.692
FEBRUARY	VARIOUS	SYSTEM SUPPLY	FTS-1, 2	883,084	0	883,084	422,710	2,155	229,737		74.127
MARCH	VARIOUS	SYSTEM SUPPLY	FTS-1, 2	708,849	0	708,849	332,043	1,723	252,776		82.746
APRIL	VARIOUS	SYSTEM SUPPLY	FTS-1, 2	662,094	0	662,094	303,355	1,596	242,030		82.614
MAY	VARIOUS	SYSTEM SUPPLY	FTS-1, 2	621,572	0	621,572	278,418	746	107,772		62.251
JUNE	VARIOUS	SYSTEM SUPPLY	FTS-1, 2	456,226	0	456,226	204,355	534	103,770		67.655
JULY	VARIOUS	SYSTEM SUPPLY	FTS-1, 2	480,883	0	480,883	215,400	702	113,518		68.545
AUGUST	VARIOUS	SYSTEM SUPPLY	FTS-1, 2	388,364	0	388,364	173,958	777	131,497		78.852
SEPTEMBER	VARIOUS	SYSTEM SUPPLY	FTS-1, 2	382,879	0	382,879	175,426	796	130,797		80.187
OCTOBER	VARIOUS	SYSTEM SUPPLY	FTS-1, 2	390,910	0	390,910	183,112	1,087	207,291		100.148
NOVEMBER	VARIOUS	SYSTEM SUPPLY	FTS-1, 2	484,661	0	484,661	231,995	1,231	260,971		101.968
DECEMBER	VARIOUS	SYSTEM SUPPLY	FTS-1, 2	562,317	0	562,317	274,931	1,333	244,306		92.576
TOTAL				7,192,760	0	7,192,760	3,368,194	15,524	2,276,880	0 (1)	78.699
(1) COST INCLUDED IN PIPELINE COMMODITY											

COMPANY: CHESAPEAKE UTILITIES CORP

CALCULATION OF TRUE-UP AMOUNT
PROJECTED PERIOD

SCHEDULE E-4
EXHIBIT NO _____
DOCKET NO. 010003-GU
CHESAPEAKE UTILITIES CORP.
JAW-2
PAGE 5 OF 6

ESTIMATED FOR THE PROJECTED PERIOD:

JAN 2002 Through DEC 2002

	PRIOR PERIOD: JAN 00 - DEC 00			CURRENT PERIOD: JAN 01- DEC 01	
	(1) SEVEN MONTHS ACTUAL PLUS FIVE MONTHS REVISED ESTIMATE	(2) ACTUAL	(3) (2)-(1) DIFFERENCE	(4) SEVEN MONTHS ACTUAL PLUS FIVE MONTHS REVISED ESTIMATE	(5) (3)+(4) TOTAL TRUE-UP
1 TOTAL THERM SALES \$ GAS REVENUES	10,723,409	9,693,178	(1,030,231)	7,494,977	6,464,746
2 TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION	(856,356)	(2,204,084)	(1,347,728)	(1,010,714)	(2,358,442)
3 INTEREST PROVISION FOR THIS PERIOD	(41,824)	(50,550)	(8,726)	(103,974)	(112,700)
3A ADJUSTMENT FOR PGA AUDIT 6-18-99	7,221	0	(7,221)	7,221	0
3B Transition Cost Recovery Per Order # PSC-01-0304-TRF-GU	0	0	0	950,604	950,604
4 END OF PERIOD TOTAL NET TRUE-UP	(890,959)	(2,254,634)	(1,363,675)	(156,863)	(1,520,538)

+ = OVERRECOVERY
(-) = UNDERRECOVERY

NOTE: EIGHT MONTHS ACTUAL FOUR MONTHS REVISED ESTIMATE DATA OBTAINED FROM SCHEDULE (E-2).

COLUMN (1) DATA OBTAINED FROM SCHEDULE (E-2)
 COLUMN (2) DATA OBTAINED FROM SCHEDULE (A-2)
 LINE 4 COLUMN (3) SAME AS LINE 7 SCHEDULE (A-7)
 LINE 4 COLUMN (1) SAME AS LINE 8 SCHEDULE (A-7)
 LINE 2 COLUMN (4) SAME AS LINE 7 SCHEDULE (E-2)
 LINE 3 COLUMN (4) SAME AS LINE 8 SCHEDULE (E-2)

(1,520,538) equals (\$0.21140) PER THERM
7,192,760 TRUE-UP SURCHARGE

COMPANY: CHESAPEAKE UTILITIES CORP.

THERM SALES AND CUSTOMER DATA
INCLUDES TRANSPORTATION SALES
JAN 2002 Through DEC 2002

SCHEDULE E-5
 EXHIBIT NO _____
 DOCKET NO. 010003-GU
 CHESAPEAKE UTILITIES CORP
 JAW-2
 PAGE 6 OF 6

ESTIMATED FOR THE PROJECTED PERIOD:

	PROJECTION JAN	PROJECTION FEB	PROJECTION MAR	PROJECTION APR	PROJECTION MAY	PROJECTION JUN	PROJECTION JUL	PROJECTION AUG	PROJECTION SEP	PROJECTION OCT	PROJECTION NOV	PROJECTION DEC	TOTAL
THERM SALES (FIRM)													
RESIDENTIAL	517,522	341,183	187,044	168,062	134,731	108,379	134,146	128,706	119,492	121,502	169,818	268,744	2,399,329
GS COMMERCIAL	478,633	407,121	363,194	316,842	278,626	235,233	228,569	163,793	157,690	157,765	171,848	168,184	3,127,498
GS COMMERCIAL LAR	62,368	45,265	45,868	37,708	46,088	38,400	35,382	37,600	37,600	37,600	45,600	45,600	515,079
GS INDUSTRIAL	4,396,304	3,285,220	4,070,793	3,922,650	4,229,973	3,909,303	3,678,977	3,238,626	3,604,802	3,916,440	3,319,910	4,309,009	45,882,007
LARGE VOLUME CONT	4,761,940	4,169,260	4,611,990	4,193,838	4,419,044	4,669,066	4,754,759	3,626,530	4,199,840	2,679,470	4,107,480	4,070,830	50,264,047
SPECIAL CONTRACT	349,960	942,640	666,085	761,519	537,838	636,161	854,900	787,040	207,409	12,830	812,599	622,774	7,191,755
TOTAL FIRM	10,566,727	9,190,689	9,944,974	9,400,619	9,646,300	9,596,542	9,686,733	7,982,295	8,326,833	6,925,607	8,627,255	9,485,141	109,379,715
THERM SALES (INTERRUPTIBLE)													
SMALL INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
LARGE INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL THERM SALES	10,566,727	9,190,689	9,944,974	9,400,619	9,646,300	9,596,542	9,686,733	7,982,295	8,326,833	6,925,607	8,627,255	9,485,141	109,379,715
NUMBER OF CUSTOMERS (FIRM)													
RESIDENTIAL	9,445	9,530	9,657	9,638	9,503	9,181	9,165	9,074	9,031	9,184	9,285	9,564	9,355
GS COMMERCIAL	992	987	982	970	975	943	935	933	929	923	914	907	949
GS COMMERCIAL LAR	8	8	8	8	8	8	8	8	8	8	8	8	8
GS INDUSTRIAL	14	14	14	14	14	14	14	14	14	14	14	14	14
LARGE VOLUME CONT	385	393	404	412	420	429	439	447	458	468	477	485	5,217
SPECIAL CONTRACT	6	6	6	6	6	6	6	6	6	6	6	6	72
TOTAL FIRM	10,850	10,938	11,071	11,048	10,926	10,581	10,567	10,482	10,446	10,603	10,704	10,984	10,767
NUMBER OF CUSTOMERS (INT.)													
SMALL INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
LARGE INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL CUSTOMERS	10,850	10,938	11,071	11,048	10,926	10,581	10,567	10,482	10,446	10,603	10,704	10,984	10,767
THERM USE PER CUSTOMER													
RESIDENTIAL	55	36	19	17	14	12	15	14	13	13	18	28	256
GS COMMERCIAL	482	412	370	327	286	249	244	176	170	171	188	185	3,296
GS COMMERCIAL LAR	7,796	5,658	5,734	4,714	5,761	4,800	4,423	4,700	4,700	4,700	5,700	5,700	64,385
GS INDUSTRIAL	314,022	234,659	290,771	280,189	302,141	279,236	262,784	231,330	257,486	279,746	237,136	307,786	3,277,286
LARGE VOLUME CONT	12,369	10,609	11,416	10,179	10,522	10,884	10,831	8,113	9,170	5,725	8,611	8,393	9,635
SPECIAL CONTRACT	58,327	157,107	111,014	126,920	89,640	106,027	142,483	131,173	34,568	2,138	135,433	103,796	99,885
SMALL INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
LARGE INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0

COMPANY: CITY GAS COMPANY OF FLORIDA A Division of NUI Corporation		FINAL FUEL OVER/UNDER RECOVERY	SCHEDULE A-7 (REVISED 4/30/01)
FOR THE PERIOD:		JANUARY 00 Through	DECEMBER 00
1	TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2 Line 3	\$31,145,562
2	TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	A-2 Line 6	<u>\$25,066,760</u>
3	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (Line 2- Line 1)	A-2 Line 7	(\$6,078,802)
4	INTEREST PROVISION	A-2 Line 8	(\$85,140)
5	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (Line 3 + Line 4)		(\$6,163,942)
6	LESS: ESTIMATED/ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD JANUARY Through DECEMBER (From Schedule E-2) WHICH WAS INCLUDED IN THE CURRENT PERIOD RECOVERY FACTOR (JAN 01 through DEC 01)		(\$4,513,148)
7	FINAL FUEL OVER/(UNDER) RECOVERY TO BE INCLUDED IN THE PROJECTED PERIOD (JAN 02 Through DEC 02) (Line 5- Line 6)		<u>(\$1,650,794)</u>

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 010003 - GU EXHIBIT NO. 2
COMPANY: Kaufman
WITNESS: Kaufman
DATE: 11/20/01

COMPANY: NUI CITY GAS COMPANY OF FLORIDA A Division of NUI Corporation		SCHEDULE E-1 (REVISED FORM 9/22/00)					
ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD: 2002 Winter Months		\$0.6460 PGA CAP w/ assessment					
COST OF GAS PURCHASED	PROJECTION						
	OCT	NOV	DEC	JAN	FEB	MAR	TOTAL
1 COMMODITY (Pipeline)	\$9,168	\$10,375	\$10,676	\$13,979	\$15,826	\$13,014	\$73,038
2 NO NOTICE RESERVATION	\$11,160	\$26,190	\$27,063	\$27,063	\$24,444	\$27,063	\$142,983
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 COMMODITY (Other)	\$843,632	\$1,001,949	\$1,084,384	\$1,296,217	\$1,452,201	\$1,164,289	\$6,842,673
5 DEMAND	\$515,609	\$836,463	\$864,345	\$1,077,657	\$973,368	\$1,077,657	\$5,345,099
6 OTHER	\$5,554	\$4,431	\$5,742	\$7,801	\$7,988	\$7,239	\$38,755
LESS END-USE CONTRACT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$1,385,124	\$1,879,408	\$1,992,210	\$2,422,717	\$2,473,828	\$2,289,262	\$12,442,548
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 COMPANY USE	(\$7,860)	(\$9,434)	(\$9,712)	(\$9,019)	(\$8,136)	(\$9,154)	(\$53,315)
14 THERM SALES REVENUES	\$1,377,263	\$1,869,974	\$1,982,498	\$2,413,698	\$2,465,691	\$2,280,108	\$12,389,233
THERMS PURCHASED							
15 COMMODITY (Pipeline)	2,634,400	2,981,230	3,067,840	4,016,900	4,547,840	3,739,590	20,987,800
16 NO NOTICE RESERVATION	1,240,000	2,910,000	3,007,000	3,007,000	2,716,000	3,007,000	15,887,000
17 SWING SERVICE	-	-	-	-	-	-	-
18 COMMODITY (Other)	2,634,400	2,981,230	3,067,840	4,016,900	4,547,840	3,739,590	20,987,800
19 DEMAND	10,921,610	17,673,000	18,262,100	21,052,100	19,014,800	21,052,100	107,975,710
20 OTHER	8,900	7,100	9,200	12,500	12,800	11,600	62,100
LESS END-USE CONTRACT	-	-	-	-	-	-	-
21 COMMODITY (Pipeline)	-	-	-	-	-	-	-
22 DEMAND	-	-	-	-	-	-	-
23	-	-	-	-	-	-	-
24 TOTAL PURCHASES (+17+18+20)-(21+23)	2,643,300	2,988,330	3,077,040	4,029,400	4,560,640	3,751,190	21,049,900
25 NET UNBILLED	-	-	-	-	-	-	-
26 COMPANY USE	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(90,000)
27 TOTAL THERM SALES (24-26)	2,628,300	2,973,330	3,062,040	4,014,400	4,545,640	3,736,190	20,959,900
CENTS PER THERM							
28 COMMODITY (Pipeline) (1/15)	0.00348	0.00348	0.00348	0.00348	0.00348	0.00348	0.00348
29 NO NOTICE RESERVATION (2/16)	0.00900	0.00900	0.00900	0.00900	0.00900	0.00900	0.00900
30 SWING SERVICE (3/17)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
31 COMMODITY (Other) (4/18)	\$0.32024	\$0.33609	\$0.35347	0.32269	0.31932	0.31134	0.32603
32 DEMAND (5/19)	\$0.04721	\$0.04733	\$0.04733	0.05119	0.05119	0.05119	0.04950
33 OTHER (6/20)	\$0.62408	\$0.62408	\$0.62408	0.62408	0.62408	0.62408	0.62408
LESS END-USE CONTRACT	-	-	-	-	-	-	-
34 COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
35 DEMAND (8/22)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36 (9/23)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
37 TOTAL COST (11/24)	0.52401	0.62892	0.64744	0.60126	0.54243	0.61028	0.59110
38 NET UNBILLED (12/25)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
39 COMPANY USE (13/26)	0.52401	0.62892	0.64744	0.60126	0.54243	0.61028	0.59110
40 TOTAL THERM SALES (11/27)	0.52700	0.63209	0.65062	0.60351	0.54422	0.61273	0.59364
41 TRUE-UP (E-2)	0.04889	0.04889	0.04889	0.04889	0.04889	0.04889	0.04889
42 TOTAL COST OF GAS (40+41)	0.57589	0.68098	0.69950	0.65239	0.59311	0.66161	0.64252
43 REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.57879	0.68440	0.70302	0.65568	0.59609	0.66494	0.64576
45 PGA FACTOR ROUNDED TO NEAREST .001	0.579	0.684	0.703	0.656	0.596	0.665	0.646

**PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION**

ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD:

JANUARY 2002 Through DECEMBER 2002

COST OF GAS PURCHASED	PROJECTION												TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
1 COMMODITY (Pipeline)	\$13,979	\$15,826	\$13,014	\$10,726	\$10,950	\$8,278	\$9,107	\$9,317	\$9,672	\$9,168	\$10,375	\$10,676	\$131,087
2 INTRA-DAY SUPPLY RESERVATION	\$27,063	\$24,444	\$27,063	\$13,500	\$10,463	\$10,125	\$10,463	\$10,463	\$10,125	\$11,160	\$26,190	\$27,063	\$208,121
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 COMMODITY (Other)	\$1,296,217	\$1,452,201	\$1,164,289	\$932,467	\$958,416	\$734,972	\$821,709	\$853,019	\$885,813	\$843,632	\$1,001,949	\$1,084,384	\$12,029,070
5 DEMAND	\$1,077,657	\$973,368	\$1,077,657	\$608,091	\$480,509	\$465,009	\$480,509	\$480,509	\$465,009	\$515,609	\$836,463	\$864,345	\$8,324,736
6 OTHER	\$7,801	\$7,988	\$7,239	\$6,054	\$6,802	\$6,241	\$5,367	\$5,117	\$4,993	\$5,554	\$4,431	\$5,742	\$73,329
LESS END-USE CONTRACT													\$0.2214
7 COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$2,422,717	\$2,473,828	\$2,289,262	\$1,570,838	\$1,467,140	\$1,224,624	\$1,327,155	\$1,358,426	\$1,375,612	\$1,385,124	\$1,879,408	\$1,992,210	\$20,766,343
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 COMPANY USE (\$9,019)		(\$8,136)	(\$9,154)	(\$7,621)	(\$6,970)	(\$7,690)	(\$7,582)	(\$7,587)	(\$7,403)	(\$7,860)	(\$9,434)	(\$9,712)	(\$98,169)
14 THERM SALES REVENUES	\$2,413,698	\$2,465,691	\$2,280,108	\$1,563,217	\$1,460,171	\$1,216,934	\$1,319,572	\$1,350,838	\$1,368,210	\$1,377,283	\$1,869,974	\$1,982,498	\$20,668,174
THERMS PURCHASED													
15 COMMODITY (Pipeline)	4,016,900	4,547,840	3,739,590	3,082,050	3,146,550	2,378,630	2,616,910	2,677,390	2,779,430	2,634,400	2,981,230	3,067,840	37,668,760
16 INTRA-DAY SUPPLY RESERVATION	3,007,000	2,716,000	3,007,000	1,500,000	1,162,500	1,125,000	1,162,500	1,162,500	1,125,000	1,240,000	2,910,000	3,007,000	23,124,500
17 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
18 COMMODITY (Other)	4,016,900	4,547,840	3,739,590	3,082,050	3,146,550	2,378,630	2,616,910	2,677,390	2,779,430	2,634,400	2,981,230	3,067,840	37,668,760
19 DEMAND	21,052,100	19,014,800	21,052,100	11,527,800	9,977,350	9,655,500	9,977,350	9,977,350	9,655,500	10,921,610	17,673,000	18,262,100	168,746,560
20 OTHER	12,500	12,800	11,600	9,700	10,900	10,000	8,600	8,200	8,000	8,900	7,100	9,200	117,500
LESS END-USE CONTRACT													
21 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
22 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
23	0	0	0	0	0	0	0	0	0	0	0	0	0
24 TOTAL PURCHASES (+17+18+20)-(21+23)	4,029,400	4,560,640	3,751,190	3,091,750	3,157,450	2,388,630	2,625,510	2,685,590	2,787,430	2,643,300	2,988,330	3,077,040	37,786,260
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26 COMPANY USE (15,000)		(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(180,000)
27 TOTAL THERM SALES (24-26)	4,014,400	4,545,640	3,736,190	3,076,750	3,142,450	2,373,630	2,610,510	2,670,590	2,772,430	2,628,300	2,973,330	3,062,040	37,606,260
CENTS PER THERM													
28 COMMODITY (Pipeline) (1/15)	0.00348	0.00348	0.00348	0.00348	0.00348	0.00348	0.00348	0.00348	0.00348	0.00348	0.00348	0.00348	0.00348
29 INTRA-DAY SUPPLY RESERVATIO (2/16)	0.00900	0.00900	0.00900	0.00900	0.00900	0.00900	0.00900	0.00900	0.00900	0.00900	0.00900	0.00900	0.00900
30 SWING SERVICE (3/17)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
31 COMMODITY (Other) (4/18)	0.32269	0.31932	0.31134	0.30255	0.30459	0.30899	0.31400	0.31860	0.31870	0.32024	0.33609	0.35347	0.31934
32 DEMAND (5/19)	0.05119	0.05119	0.05119	0.05275	0.04816	0.04816	0.04816	0.04816	0.04816	0.04721	0.04733	0.04733	0.04933
33 OTHER (6/20)	0.62408	0.62408	0.62408	0.62408	0.62408	0.62408	0.62408	0.62408	0.62408	0.62408	0.62408	0.62408	0.62408
LESS END-USE CONTRACT													
34 COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
35 DEMAND (8/22)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36 (9/23)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
37 TOTAL COST (11/24)	0.60126	0.54243	0.61028	0.50807	0.46466	0.51269	0.50548	0.50582	0.49351	0.52401	0.62892	0.64744	0.54957
38 NET UNBILLED (12/25)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
39 COMPANY USE (13/26)	0.60126	0.54243	0.61028	0.50807	0.46466	0.51269	0.50548	0.50582	0.49351	0.52401	0.62892	0.64744	0.54957
40 TOTAL THERM SALES (11/27)	0.60351	0.54422	0.61273	0.51055	0.46688	0.51593	0.50839	0.50866	0.49618	0.52700	0.63209	0.65062	0.55220
41 TRUE-UP (E-2)	0.04889	0.04889	0.04889	0.04889	0.04889	0.04889	0.04889	0.04889	0.04889	0.04889	0.04889	0.04889	0.04889
42 TOTAL COST OF GAS (40+41)	0.65239	0.59311	0.66161	0.55944	0.51577	0.56482	0.55728	0.55755	0.54506	0.57589	0.68098	0.69950	0.60109
43 REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.65568	0.59609	0.66494	0.56225	0.51836	0.56766	0.56008	0.56035	0.54781	0.57879	0.68440	0.70302	0.60412
45 PGA FACTOR ROUNDED TO NEAREST .001	0.656	0.596	0.665	0.562	0.518	0.568	0.560	0.560	0.548	0.579	0.684	0.703	0.604

**PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION**

REVISED ESTIMATE FOR THE PROJECTED PERIOD: JANUARY 2001 Through DECEMBER 2001

COST OF GAS PURCHASED	ACTUAL						REVISED PROJECTION						TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
1 COMMODITY (Pipeline)	\$45,445	\$28,836	\$22,154	\$34,823	\$27,460	\$26,290	\$27,878	\$28,108	\$11,346	\$11,457	\$11,838	\$12,391	\$288,025
2 NO NOTICE RESERVATION	27,063	24,444	24,444	13,500	10,463	9,986	10,328	10,323	10,125	11,160	26,190	27,063	\$205,089
3 SWING SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	\$0
4 COMMODITY (Other)	6,365,689	2,502,323	2,072,609	1,676,207	1,536,652	998,517	762,573	760,074	792,692	818,959	941,186	1,095,076	\$20,322,556
5 DEMAND	1,091,560	1,015,767	1,197,071	1,363,255	606,538	455,678	490,256	480,549	579,751	634,181	1,042,894	1,077,657	\$10,035,158
6 OTHER	6,890	9,550	10,598	(65,133)	8,906	8,600	5,138	7,150	4,993	5,554	4,431	5,742	\$12,418
LESS END-USE CONTRACT													
7 COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0
8 DEMAND	-	-	-	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0
9	-	-	-	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0
10	-	-	-	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	7,536,647	3,580,920	3,326,876	3,022,652	2,190,019	1,499,071	1,296,173	1,286,204	\$1,398,906	\$1,481,311	\$2,026,538	\$2,217,928	\$30,863,246
12 NET UNBILLED	-	-	-	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0
13 COMPANY USE	(880)	(731)	(889)	(824)	(547)	(788)	(751)	(762)	(\$6,450)	(\$6,762)	(\$8,957)	(\$9,359)	(\$37,700)
14 THERM SALES REVENUES	\$4,409,725	\$5,168,613	\$4,725,377	\$4,171,960	\$3,251,586	\$2,372,096	\$1,926,669	\$1,810,824	\$1,392,456	\$1,474,550	\$2,017,582	\$2,208,569	\$34,930,006
THERMS PURCHASED													
15 COMMODITY (Pipeline)	11,487,720	8,215,620	7,361,530	10,318,270	9,202,160	8,866,370	9,413,680	9,440,140	3,260,221	3,292,110	3,401,730	3,560,550	87,820,101
16 NO NOTICE RESERVATION	3,007,000	2,716,000	2,716,000	1,500,000	1,162,500	1,109,500	1,147,500	1,147,000	1,125,000	1,240,000	2,910,000	3,007,000	22,787,500
17 SWING SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	0
18 COMMODITY (Other)	6,963,138	3,928,817	4,091,958	3,593,352	3,228,745	3,001,345	2,998,784	2,749,984	3,260,221	3,292,110	3,401,730	3,560,550	44,070,734
19 DEMAND	21,052,100	19,759,700	14,205,910	24,987,200	11,585,100	9,562,050	10,101,300	9,992,850	11,155,500	12,471,610	20,373,000	21,052,100	186,298,420
20 OTHER	9,296	12,864	8,299	(75,548)	8,124	7,844	6,821	11,903	8,000	8,900	7,100	9,200	22,823
LESS END-USE CONTRACT													
21 COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	-	-	-	-	0
22 DEMAND	-	-	-	-	-	-	-	-	-	-	-	-	0
23	-	-	-	-	-	-	-	-	-	-	-	-	0
24 TOTAL PURCHASES (17+18+20)-(21+23)	6,972,434	3,941,701	4,100,257	3,517,804	3,236,869	3,009,189	3,005,605	2,761,887	3,268,221	3,301,010	3,408,830	3,569,750	44,093,557
25 NET UNBILLED	-	-	-	-	-	-	-	-	-	-	-	-	0
26 COMPANY USE	(1,952)	(1,623)	(1,972)	(1,828)	(1,215)	(1,215)	(1,666)	(1,666)	(15,000)	(15,000)	(15,000)	(15,000)	(73,137)
27 TOTAL THERM SALES (24-26)	5,569,667	5,545,769	4,390,442	4,035,012	3,629,725	3,140,731	2,854,542	2,910,708	3,253,221	3,286,010	3,393,830	3,554,750	45,564,407
CENTS PER THERM													
28 COMMODITY (Pipeline) (1/15)	0.00396	0.00351	0.00301	0.00337	0.00298	0.00297	0.00296	0.00298	0.00348	0.00348	0.00348	0.00348	0.00328
29 NO NOTICE RESERVATION (2/16)	0.00900	0.00900	0.00900	0.00561	0.00561	0.00561	0.00561	0.00561	0.00900	0.00900	0.00900	0.00900	0.00900
30 SWING SERVICE (3/17)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
31 COMMODITY (Other) (4/18)	0.91420	0.63692	0.50651	0.46647	0.47593	0.33269	0.25429	0.27639	0.24314	0.24876	0.27668	0.30756	0.46113
32 DEMAND (5/19)	0.05185	0.05141	0.08427	0.05456	0.05236	0.04765	0.04853	0.04809	0.05197	0.05085	0.05119	0.05119	0.05387
33 OTHER (6/20)	0.74118	0.74123	1.27702	0.86214	1.09626	1.09638	0.75326	0.60069	0.62408	0.62408	0.62408	0.62408	0.54412
LESS END-USE CONTRACT													
34 COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
35 DEMAND (8/22)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
37 TOTAL COST (11/24)	1.08092	0.90847	0.81138	0.85924	0.67659	0.49816	0.43125	0.46570	0.42803	0.44874	0.59450	0.62131	0.69995
38 NET UNBILLED (12/25)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
39 COMPANY USE (13/26)	0.45082	0.45040	0.45081	0.45077	0.45021	0.49816	0.43125	0.46570	0.00000	0.00000	0.00000	0.00000	0.51547
40 TOTAL THERM SALES (11/27)	1.35316	0.64570	0.75775	0.74911	0.60336	0.47730	0.45407	0.44189	0.43001	0.45079	0.59712	0.62393	0.67735
41 TRUE-UP (E-2)	0.07364	0.07364	0.07364	0.07364	0.07364	0.07364	0.07364	0.07364	0.07364	0.07364	0.07364	0.07364	0.07364
42 TOTAL COST OF GAS (40+41)	1.42680	0.71934	0.83139	0.82275	0.67700	0.55094	0.52771	0.51553	0.50365	0.52443	0.67076	0.69757	0.75099
43 REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	1.43398	0.72296	0.83558	0.82688	0.68040	0.55371	0.53037	0.51812	0.50618	0.52707	0.67414	0.70108	0.75477
45 PGA FACTOR ROUNDED TO NEAREST .001	1.434	0.723	0.836	0.827	0.680	0.554	0.53	0.518	0.506	0.527	0.674	0.701	0.755

FOR THE CURRENT PERIOD: JANUARY 2001 Through DECEMBER 2001

	ACTUAL												TOTAL PERIOD
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
TRUE-UP CALCULATION													
1 PURCHASED GAS COST	\$6,372,579	\$2,511,873	\$2,083,207	\$1,611,074	\$1,545,558	\$1,007,117	\$767,711	\$767,224	\$797,684	\$824,514	\$945,617	\$1,100,817	\$20,334,975
2 TRANSPORTATION COST	\$1,164,068	\$1,069,047	\$1,243,669	\$1,411,578	\$644,461	\$491,954	\$528,462	\$518,980	\$801,222	\$656,798	\$1,080,922	\$1,117,111	\$10,528,271
3 TOTAL COST	\$7,536,647	\$3,580,920	\$3,326,876	\$3,022,652	\$2,190,019	\$1,499,071	\$1,296,173	\$1,286,204	\$1,398,906	\$1,481,311	\$2,026,538	\$2,217,928	\$30,863,246
4 FUEL REVENUES (Net of Revenue Tax)	\$4,409,725	\$5,168,613	\$4,725,377	\$4,171,960	\$3,251,586	\$2,372,096	\$1,926,669	\$1,810,824	\$1,392,456	\$1,474,550	\$2,017,582	\$2,208,569	\$34,930,006
4a Under-recovery*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$151,493	\$84,396	(\$411,665)	(\$526,801)	(\$702,577)
4b ADJUSTED NET FUEL REVENUES *	\$4,409,725	\$5,168,613	\$4,725,377	\$4,171,960	\$3,251,586	\$2,372,096	\$1,926,669	\$1,810,824	\$1,543,950	\$1,558,945	\$1,605,917	\$1,681,768	\$34,227,430
5 TRUE-UP COLLECTED OR (REFUNDED)	(\$317,310)	(\$317,310)	(\$317,310)	(\$317,310)	(\$317,310)	(\$317,310)	(\$317,310)	(\$317,310)	(\$317,310)	(\$317,310)	(\$317,310)	(\$317,310)	(\$3,807,718)
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	\$4,092,415	\$4,851,303	\$4,408,067	\$3,854,650	\$2,934,276	\$2,054,786	\$1,609,359	\$1,493,514	\$1,226,640	\$1,241,636	\$1,288,607	\$1,364,458	\$30,419,712
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(\$3,444,232)	\$1,270,383	\$1,081,191	\$831,998	\$744,257	\$555,715	\$313,186	\$207,310	(\$172,267)	(\$239,676)	(\$737,932)	(\$853,470)	(\$443,534)
8 INTEREST PROVISION-THIS PERIOD (21)	(\$32,937)	(\$32,824)	(\$24,965)	(\$18,164)	(\$12,345)	(\$8,417)	(\$5,874)	(\$4,044)	(\$3,008)	(\$2,671)	(\$3,214)	(\$4,715)	(\$153,176)
8a ADJUST PRIOR MONTHS' INTEREST													
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(\$4,996,516)	(\$8,156,375)	(\$6,601,505)	(\$5,227,969)	(\$4,096,825)	(\$3,047,604)	(\$2,182,996)	(\$1,558,374)	(\$1,037,798)	(\$895,763)	(\$820,800)	(\$1,244,635)	(\$4,996,516)
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	\$317,310	\$317,310	\$317,310	\$317,310	\$317,310	\$317,310	\$317,310	\$317,310	\$317,310	\$317,310	\$317,310	\$317,310	\$3,807,718
10a FLEX RATE REFUND (if applicable)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(\$8,156,375)	(\$6,601,505)	(\$5,227,969)	(\$4,096,825)	(\$3,047,604)	(\$2,182,996)	(\$1,558,374)	(\$1,037,798)	(\$895,763)	(\$820,800)	(\$1,244,635)	(\$1,785,510)	(\$1,785,509)
INTEREST PROVISION													
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(\$4,996,516)	(\$8,156,375)	(\$6,601,505)	(\$5,227,969)	(\$4,096,825)	(\$3,047,604)	(\$2,182,996)	(\$1,558,374)	(\$1,037,798)	(\$895,763)	(\$820,800)	(\$1,244,635)	
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(\$8,123,438)	(\$6,568,682)	(\$5,203,004)	(\$4,078,661)	(\$3,035,258)	(\$2,174,579)	(\$1,552,500)	(\$1,033,754)	(\$892,754)	(\$818,129)	(\$1,241,422)	(\$1,780,795)	
14 TOTAL (12+13)	(\$13,119,954)	(\$14,725,056)	(\$11,804,510)	(\$9,306,631)	(\$7,132,083)	(\$5,222,182)	(\$3,735,498)	(\$2,592,128)	(\$1,930,552)	(\$1,713,892)	(\$2,062,222)	(\$3,025,431)	
15 AVERAGE (50% OF 14)	(\$6,559,977)	(\$7,362,528)	(\$5,902,255)	(\$4,653,314)	(\$3,566,042)	(\$2,611,091)	(\$1,867,749)	(\$1,296,064)	(\$965,276)	(\$856,946)	(\$1,031,111)	(\$1,512,715)	
16 INTEREST RATE - FIRST DAY OF MONTH	0.06500	0.05550	0.05150	0.05000	0.04370	0.03940	0.03800	0.03750	0.03740	0.03740	0.03740	0.03740	
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05550	0.05150	0.05000	0.04370	0.03940	0.03800	0.03750	0.03740	0.03740	0.03740	0.03740	0.03740	
18 TOTAL (16+17)	0.12050	0.10700	0.10150	0.09370	0.08310	0.07740	0.07550	0.07490	0.07480	0.07480	0.07480	0.07480	
19 AVERAGE (50% OF 18)	0.06025	0.05350	0.05075	0.04685	0.04155	0.03870	0.03775	0.03745	0.03740	0.03740	0.03740	0.03740	
20 MONTHLY AVERAGE (19/12 Months)	0.00502	0.00446	0.00423	0.00390	0.00346	0.00323	0.00315	0.00312	0.00312	0.00312	0.00312	0.00312	
21 INTEREST PROVISION (15x20)	(32,937)	(32,824)	(24,965)	(18,164)	(12,345)	(8,417)	(5,874)	(4,044)	(3,008)	(2,671)	(3,214)	(4,715)	
* Under-recovery = Monthly sales volume * (Projected Cost of Gas (Sched E/1 line 24) - anticipated PGA rate)													

ESTIMATED FOR THE PROJECTED PERIOD OF:

JANUARY 2002 Through DECEMBER 2002

Month	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	COMMODITY COST			DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
						TOTAL PURCHASED	THIRD PARTY	PIPELINE			
Jan	Various	Sys/End-Use	FTS	4,016,900		4,016,900		\$10,042	\$1,104,720	\$3,937	27.84980
Feb	Various	Sys/End-Use	FTS	4,547,840		4,547,840		\$11,370	\$997,812	\$4,457	22.28834
Mar	Various	Sys/End-Use	FTS	3,739,590		3,739,590		\$9,349	\$1,104,720	\$3,665	29.88921
Apr	Various	Sys/End-Use	FTS	3,082,050		3,082,050		\$7,705	\$621,591	\$3,020	20.51612
May	Various	Sys/End-Use	FTS	3,146,550		3,146,550		\$7,866	\$490,972	\$3,084	15.95149
June	Various	Sys/End-Use	FTS	2,378,630		2,378,630		\$5,947	\$475,134	\$2,331	20.32311
July	Various	Sys/End-Use	FTS	2,616,910		2,616,910		\$6,542	\$490,972	\$2,565	19.10950
Aug	Various	Sys/End-Use	FTS	2,677,390		2,677,390		\$6,693	\$490,972	\$2,624	18.68570
SeP	Various	Sys/End-Use	FTS	2,779,430		2,779,430		\$6,949	\$475,134	\$2,724	17.44265
Oct	Various	Sys/End-Use	FTS	2,634,400		2,634,400		\$6,586	\$526,769	\$2,582	20.34379
Nov	Various	Sys/End-Use	FTS	2,981,230		2,981,230		\$7,453	\$862,653	\$2,922	29.28415
Dec	Various	Sys/End-Use	FTS	3,067,840		3,067,840		\$7,670	\$891,408	\$3,006	29.40454
TOTAL				37,668,760		37,668,760		\$94,172	\$8,532,856	\$36,915	23.00034

ESTIMATED FOR THE PROJECTED PERIOD:

JANUARY 2002

Through

DECEMBER 2002

	PRIOR PERIOD: JANUARY 00 - DECEMBER 00			CURRENT PERIOD: JAN '01 - DEC '01		
	(1) EIGHT MONTHS ACTUAL PLUS FOUR MONTHS REVISED ESTIMATE	(2) ACTUAL	(3) Col(2)-Col(1) DIFFERENCE	(4) EIGHT MONTHS ACTUAL PLUS FOUR MONTHS REVISED ESTIMATE	(5) Col(3)+Col(4) TOTAL TRUE-UP	
1 TOTAL THERM SALES \$ E-2 Line 6	\$26,262,968	A-2 Line 6 \$25,066,760	(\$1,196,208)	E-2 Line 6 \$30,419,712	\$29,223,504	
2 TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION E-2 Line 7 2a AUDIT ADJUSTMENT CONTROL NO. 01-064-4-1	(\$4,432,581)	A-2 Line 7 (\$6,078,802)	(\$1,646,221) \$409,017	E-2 Line 7 (\$443,534)	(\$2,089,756)	
3 INTEREST PROVISION FOR THIS PERIO E-2 Line 8	(\$80,567)	A-2 Line 8 (\$85,139)	(\$4,572)	E-2 Line 8 (\$153,176)	(\$157,748)	
4 END OF PERIOD TOTAL NET TRUE-UP L2+2a+L3	(\$4,513,148)	(\$6,163,941)	(\$1,241,776)	(\$596,710)	(\$1,838,486)	

NOTE: EIGHT MONTHS ACTUAL FOUR MONTHS REVISED ESTIMATE DATA OBTAINED FROM SCHEDULE (E-2).

COLUMN (1)	DATA OBTAINED FROM SCHEDULE (E-2)	TOTAL TRUE-UP DOLLARS	(\$1,838,486)	equals	0.04889 \$/Therm
COLUMN (2)	DATA OBTAINED FROM SCHEDULE (A-2)	PROJECTED THERM SALES	37,606,260		4.889
LINE 4 COLUMN (3)	SAME AS LINE 7 SCHEDULE (A-7)				Cents Per Therm True-Up
LINE 4 COLUMN (1)	SAME AS LINE 8 SCHEDULE (A-7)				
LINE 2 COLUMN (4)	SAME AS LINE 7 SCHEDULE (E-2)				
LINE 3 COLUMN (4)	SAME AS LINE 8 SCHEDULE (E-2)				

THERM SALES AND CUSTOMER DATA

ESTIMATED FOR THE PROJECTED PERIOD: JANUARY 2002 Through DECEMBER 2002

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
THERM SALES (FIRM)													
RESIDENTIAL (RS & GS)	2,468,690	2,474,480	2,035,580	1,646,240	1,415,030	1,248,410	1,224,530	1,248,920	1,206,320	1,209,230	1,419,930	1,875,190	19,472,550
COMMERCIAL (CS, LCS &NGV)	1,495,710	2,029,660	1,672,310	1,403,910	1,700,820	1,099,820	1,356,880	1,395,470	1,541,210	1,401,170	1,485,900	1,119,250	17,702,110
TOTAL FIRM	3,964,400	4,504,140	3,707,890	3,050,150	3,115,850	2,348,230	2,581,410	2,644,390	2,747,530	2,610,400	2,905,830	2,994,440	37,174,660
THERM SALES (INTERRUPTIBLE)													
INTERRUPTIBLE (IP)	50,000	41,500	28,300	26,600	26,600	25,400	29,100	26,200	24,900	17,900	67,500	67,600	431,600
LARGE INTERRUPTIBLE(IL)	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL INTERRUPTIBLE	50,000	41,500	28,300	26,600	26,600	25,400	29,100	26,200	24,900	17,900	67,500	67,600	431,600
TOTAL THERM SALES	4,014,400	4,545,640	3,736,190	3,076,750	3,142,450	2,373,630	2,610,510	2,670,590	2,772,430	2,628,300	2,973,330	3,062,040	37,606,260
NUMBER OF CUSTOMERS (FIRM)													
RESIDENTIAL (RS & GS)	97,354	97,178	97,034	96,953	96,913	97,051	97,549	97,589	97,921	98,076	98,427	98,411	97,538
COMMERCIAL (CS, LCS &NGV)	3,920	3,777	3,703	3,538	3,542	3,458	3,583	3,515	3,609	3,659	3,736	3,619	3,638
TOTAL FIRM	101,274	100,955	100,737	100,491	100,455	100,509	101,132	101,104	101,530	101,735	102,163	102,030	101,176
NUMBER OF CUSTOMERS (INT.)													
INTERRUPTIBLE (IP)	3	3	3	3	3	3	3	3	3	3	3	3	3
LARGE INTERRUPTIBLE(IL)	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL INTERRUPTIBLE	3	3	3	3	3	3	3	3	3	3	3	3	3
TOTAL CUSTOMERS	101,277	100,958	100,740	100,494	100,458	100,512	101,135	101,107	101,533	101,738	102,166	102,033	101,179
THERM USE PER CUSTOMER													
RESIDENTIAL (RS & GS)	25	25	21	17	15	13	13	13	12	12	14	19	200
COMMERCIAL (CS, LCS &NGV)	382	537	452	397	480	318	379	397	427	383	398	309	4,866
INTERRUPTIBLE (IP)	16,667	13,833	9,433	8,867	8,867	8,467	9,700	8,733	8,300	5,967	22,500	22,533	143,867
LARGE INTERRUPTIBLE(IL)	0	0	0	0	0	0	0	0	0	0	0	0	0

COMPANY: PEOPLES GAS SYSTEM

FINAL FUEL OVER/UNDER RECOVERY

SCHEDULE A-7

Page 1 of 1

FOR THE PERIOD: JANUARY 00 THROUGH DECEMBER 00

1 TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2 Line 3, Period To Date Dec.'00	\$166,561,084
2 TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	A-2 Line 6, Period To Date Dec.'00	\$149,955,771
3 ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (2-1)		(\$16,605,313)
4 INTEREST PROVISION	A-2 Line 8, Period To Date Dec.'00	\$4,635
5 ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD (3+4)		(\$16,600,678)
6 ADJUSTMENT	A-2 Line 10a and Line 11a, Period To Date Dec.'00	\$0
7 NET OVER/(UNDER) RECOVERY FOR THE 12 MONTH PERIOD ENDING DECEMBER 31, 2000 (5+6)		(\$16,600,678)
8 LESS: ESTIMATED OVER/(UNDER) RECOVERY FOR THE PERIOD JANUARY '00 THROUGH DECEMBER '00 WHICH WAS INCLUDED IN THE CURRENT JANUARY '01 THROUGH DECEMBER '01 PERIOD	E-4 Line 4 Col. 4 Less Line 3a Col. 4	(2,939,165)
9 FINAL FUEL OVER/(UNDER) RECOVERY TO BE INCLUDED IN THE PROJECTED JANUARY '02 THROUGH DECEMBER '02 PERIOD (7-8)		(\$13,661,513)

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 00003-ET EXHIBIT NO. 3
COMPANY/ Peoples Gas
WITNESS: Balluff
DATE: 11-20-01

ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD: JANUARY '02 through DECEMBER '02

Combined For All Rate Classes

COST OF GAS PURCHASED	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL PERIOD
1 COMMODITY Pipeline	\$153,885	\$157,483	\$131,373	\$144,545	\$115,441	\$115,284	\$115,180	\$117,939	\$117,141	\$115,624	\$127,848	\$127,669	\$1,539,391
2 NO NOTICE SERVICE	\$60,787	\$51,461	\$42,067	\$23,895	\$39,324	\$38,055	\$39,324	\$39,324	\$38,055	\$21,948	\$41,595	\$61,383	\$497,217
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 COMMODITY Other	\$35,154,821	\$26,508,826	\$21,892,425	\$17,396,883	\$14,123,387	\$11,064,414	\$10,148,397	\$9,326,325	\$10,759,188	\$12,551,544	\$16,247,311	\$22,838,320	\$207,811,841
5 DEMAND	\$3,709,098	\$3,395,090	\$3,709,098	\$3,256,097	\$2,360,746	\$2,299,572	\$2,360,746	\$2,360,746	\$2,299,572	\$3,119,505	\$3,604,429	\$3,709,098	\$36,183,800
6 OTHER	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$1,200,000
LESS END-USE CONTRACT:													
7 COMMODITY Pipeline	\$53,501	\$62,786	\$52,866	\$70,033	\$48,345	\$52,309	\$53,077	\$55,911	\$53,130	\$60,008	\$62,880	\$41,318	\$666,165
8 DEMAND	\$571,441	\$685,233	\$599,775	\$762,747	\$521,437	\$563,187	\$571,468	\$598,382	\$587,487	\$640,949	\$671,628	\$441,324	\$7,195,059
9 OTHER	\$136,000	\$136,000	\$136,000	\$136,000	\$136,000	\$136,000	\$136,000	\$136,000	\$136,000	\$136,000	\$136,000	\$136,000	\$1,632,000
10													
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$38,417,650	\$29,328,842	\$24,886,324	\$19,952,640	\$16,033,115	\$12,865,829	\$12,003,082	\$11,154,041	\$12,557,337	\$15,071,663	\$19,250,674	\$26,217,828	\$237,739,025
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 COMPANY USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 TOTAL THERM SALES	\$38,417,650	\$29,328,842	\$24,886,324	\$19,952,640	\$16,033,115	\$12,865,829	\$12,003,082	\$11,154,041	\$12,557,337	\$15,071,663	\$19,250,674	\$26,217,828	\$237,739,025
THERMS PURCHASED													
15 COMMODITY Pipeline	45,556,030	47,025,214	41,933,344	43,620,999	34,125,864	33,841,441	33,447,098	33,744,658	33,569,379	35,845,929	39,173,521	38,255,706	460,139,183
16 NO NOTICE SERVICE	10,302,850	8,722,280	7,130,000	4,050,000	6,665,000	6,450,000	6,665,000	6,665,000	6,450,000	3,720,000	7,050,000	10,403,910	84,274,040
17 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
18 COMMODITY Other	30,182,320	28,983,224	26,742,084	23,496,499	20,233,504	18,810,111	18,195,168	17,678,408	18,302,039	18,602,209	21,104,421	26,382,586	268,712,573
19 DEMAND	84,151,050	78,007,400	84,151,050	75,237,900	49,629,760	48,028,800	49,629,760	49,629,760	48,028,800	70,042,950	81,436,500	84,151,050	800,124,780
20 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
LESS END-USE CONTRACT:													
21 COMMODITY Pipeline	15,373,710	18,041,990	15,191,260	20,124,500	13,892,360	15,031,330	15,251,930	16,066,250	15,267,340	17,243,720	18,069,100	11,873,120	191,426,610
22 DEMAND	15,373,710	18,435,120	16,135,990	20,520,500	14,028,450	15,151,660	15,374,440	16,098,520	15,267,340	17,243,720	18,069,100	11,873,120	193,571,670
23 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
24 TOTAL PURCHASES (17+18)	30,182,320	28,983,224	26,742,084	23,496,499	20,233,504	18,810,111	18,195,168	17,678,408	18,302,039	18,602,209	21,104,421	26,382,586	268,712,573
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26 COMPANY USE	0	0	0	0	0	0	0	0	0	0	0	0	0
27 TOTAL THERM SALES (24-26)	30,182,320	28,983,224	26,742,084	23,496,499	20,233,504	18,810,111	18,195,168	17,678,408	18,302,039	18,602,209	21,104,421	26,382,586	268,712,573
CENTS PER THERM													
28 COMMODITY Pipeline (1/15)	0.00336	0.00335	0.00313	0.00331	0.00338	0.00341	0.00344	0.00350	0.00349	0.00323	0.00326	0.00334	0.00335
29 NO NOTICE SERVICE (2/16)	0.00590	0.00590	0.00590	0.00590	0.00590	0.00590	0.00590	0.00590	0.00590	0.00590	0.00590	0.00590	0.00590
30 SWING SERVICE (3/17)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
31 COMMODITY Other (4/18)	1.16475	0.81463	0.81117	0.74040	0.69802	0.58822	0.55775	0.52755	0.58787	0.67473	0.76985	0.86566	0.77336
32 DEMAND (5/19)	0.04408	0.04467	0.04408	0.04328	0.04757	0.04788	0.04757	0.04757	0.04788	0.04454	0.04426	0.04408	0.04522
33 OTHER (6/20)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
LESS END-USE CONTRACT:													
34 COMMODITY Pipeline (7/21)	0.00348	0.00348	0.00348	0.00348	0.00348	0.00348	0.00348	0.00348	0.00348	0.00348	0.00348	0.00348	0.00348
35 DEMAND (8/22)	0.03717	0.03717	0.03717	0.03717	0.03717	0.03717	0.03717	0.03717	0.03717	0.03717	0.03717	0.03717	0.03717
36 OTHER (9/23)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
37 TOTAL COST OF PURCHASES (11/24)	1.27285	1.01192	0.93061	0.84918	0.79240	0.68398	0.65969	0.63094	0.68612	0.81021	0.91216	0.99376	0.88473
38 NET UNBILLED (12/25)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
39 COMPANY USE (13/26)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
40 TOTAL COST OF THERMS SOLD (11/27)	1.27285	1.01192	0.93061	0.84918	0.79240	0.68398	0.65969	0.63094	0.68612	0.81021	0.91216	0.99376	0.88473
41 TRUE-UP (E-4)	(0.01340)	(0.01340)	(0.01340)	(0.01340)	(0.01340)	(0.01340)	(0.01340)	(0.01340)	(0.01340)	(0.01340)	(0.01340)	(0.01340)	(0.01340)
42 TOTAL COST OF GAS (40+41)	1.25945	0.99852	0.91720	0.83577	0.77900	0.67058	0.64628	0.61754	0.67272	0.79681	0.89876	0.98035	0.87133
43 REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	1.26579	1.00355	0.92182	0.83998	0.78292	0.67396	0.64954	0.62065	0.67610	0.80082	0.90328	0.98529	0.87572
45 PGA FACTOR ROUNDED TO NEAREST .001	126.579	100.355	92.182	83.998	78.292	67.396	64.954	62.065	67.610	80.082	90.328	98.529	87.572

COMPANY: PEOPLES GAS SYSTEM		PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION											SCHEDULE E-1 Page 2 of 3	
ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD:		JANUARY '02 through DECEMBER '02												
For Residential Customers														
	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection
COST OF GAS PURCHASED	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL PERIOD	
1 COMMODITY Pipeline	\$50,659	\$50,773	\$38,653	\$34,286	\$24,162	\$22,377	\$21,800	\$21,371	\$21,800	\$22,454	\$28,254	\$34,726	\$369,314	
2 NO NOTICE SERVICE	\$28,065	\$23,760	\$18,422	\$7,479	\$12,308	\$11,911	\$12,308	\$12,308	\$11,911	\$10,133	\$19,204	\$28,341	\$197,152	
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4 COMMODITY Other	\$11,572,967	\$8,546,446	\$6,052,187	\$4,126,541	\$2,956,025	\$2,147,603	\$1,921,092	\$1,689,930	\$2,002,285	\$2,437,510	\$3,590,656	\$6,212,023	\$53,255,263	
5 DEMAND	\$1,712,491	\$1,567,513	\$1,712,491	\$1,019,158	\$738,914	\$719,766	\$738,914	\$738,914	\$719,766	\$1,440,275	\$1,664,165	\$1,712,491	\$14,484,857	
8 OTHER	\$32,920	\$32,240	\$27,900	\$23,720	\$20,930	\$19,410	\$18,930	\$18,120	\$18,610	\$19,420	\$22,100	\$27,200	\$281,500	
LESS END-USE CONTRACT:														
7 COMMODITY Pipeline	\$17,612	\$20,242	\$14,749	\$16,612	\$10,119	\$10,153	\$10,047	\$10,131	\$8,888	\$11,654	\$13,897	\$11,239	\$156,343	
8 DEMAND	\$263,834	\$316,372	\$276,916	\$238,740	\$163,210	\$176,278	\$178,869	\$187,294	\$177,623	\$295,926	\$310,991	\$203,759	\$2,788,913	
9 OTHER	\$44,771	\$43,846	\$37,944	\$32,259	\$28,465	\$26,398	\$25,745	\$24,643	\$25,310	\$26,411	\$30,056	\$36,992	\$382,840	
10														
11 TOTAL COST (1+2+3+4+5+8)-(7+8+9+10)	\$13,070,884	\$9,840,270	\$7,519,043	\$4,923,573	\$3,550,545	\$2,708,238	\$2,498,382	\$2,258,575	\$2,561,551	\$3,595,802	\$4,970,336	\$7,762,790	\$65,259,990	
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13 COMPANY USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14 TOTAL THERM SALES	\$13,070,884	\$9,840,270	\$7,519,043	\$4,923,573	\$3,550,545	\$2,708,238	\$2,498,382	\$2,258,575	\$2,561,551	\$3,595,802	\$4,970,336	\$7,762,790	\$65,259,990	
THERMS PURCHASED														
15 COMMODITY Pipeline	14,997,045	15,160,929	11,699,403	10,346,901	7,142,543	6,568,624	6,331,536	6,114,532	6,247,261	6,961,279	8,657,348	10,405,552	110,632,954	
16 NO NOTICE SERVICE	4,756,826	4,027,077	3,291,921	1,267,650	2,086,145	2,018,850	2,088,145	2,088,145	2,018,850	1,717,524	3,254,985	4,803,485	33,415,603	
17 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	
18 COMMODITY Other	9,936,020	9,344,191	7,461,041	5,573,370	4,234,872	3,651,043	3,444,345	3,203,328	3,406,009	3,612,549	4,664,077	7,176,063	65,706,909	
19 DEMAND	38,852,540	35,092,617	38,852,540	23,549,463	15,534,115	15,033,014	15,534,115	15,534,115	15,033,014	32,338,830	37,599,232	38,852,540	321,806,134	
20 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	
LESS END-USE CONTRACT:														
21 COMMODITY Pipeline	5,061,025	5,816,738	4,238,362	4,773,531	2,907,671	2,917,581	2,887,190	2,911,205	2,841,252	3,348,730	3,993,271	3,229,489	44,926,045	
22 DEMAND	7,098,042	8,511,495	7,449,987	6,422,917	4,390,905	4,742,470	4,812,200	5,038,837	4,778,677	7,961,426	8,342,503	5,481,820	75,031,277	
23 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	
24 TOTAL PURCHASES (17+18)	9,936,020	9,344,191	7,461,041	5,573,370	4,234,872	3,651,043	3,444,345	3,203,328	3,406,009	3,612,549	4,664,077	7,176,063	65,706,909	
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0	
26 COMPANY USE	0	0	0	0	0	0	0	0	0	0	0	0	0	
27 TOTAL THERM SALES (24-26)	9,936,020	9,344,191	7,461,041	5,573,370	4,234,872	3,651,043	3,444,345	3,203,328	3,406,009	3,612,549	4,664,077	7,176,063	65,706,909	
CENTS PER THERM														
28 COMMODITY Pipeline (1/15)	0.00338	0.00335	0.00313	0.00331	0.00338	0.00341	0.00344	0.00350	0.00349	0.00323	0.00326	0.00334	0.00334	
29 NO NOTICE SERVICE (2/16)	0.00590	0.00590	0.00590	0.00590	0.00590	0.00590	0.00590	0.00590	0.00590	0.00590	0.00590	0.00590	0.00590	
30 SWING SERVICE (3/17)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
31 COMMODITY Other (4/18)	1.16475	0.91463	0.81117	0.74040	0.69802	0.58822	0.55775	0.52755	0.58787	0.67473	0.76985	0.86566	0.81050	
32 DEMAND (5/18)	0.04408	0.04467	0.04408	0.04328	0.04757	0.04788	0.04757	0.04757	0.04788	0.04454	0.04426	0.04408	0.04501	
33 OTHER (6/20)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
LESS END-USE CONTRACT:														
34 COMMODITY Pipeline (7/21)	0.00348	0.00348	0.00348	0.00348	0.00348	0.00348	0.00348	0.00348	0.00348	0.00348	0.00348	0.00348	0.00348	
35 DEMAND (8/22)	0.03717	0.03717	0.03717	0.03717	0.03717	0.03717	0.03717	0.03717	0.03717	0.03717	0.03717	0.03717	0.03717	
36 OTHER (9/23)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
37 TOTAL COST OF PURCHASES (11/24)	1.31551	1.05309	1.00777	0.88341	0.83841	0.74177	0.72536	0.70507	0.75207	0.99536	1.06566	1.08176	0.99320	
38 NET UNBILLED (12/25)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
39 COMPANY USE (13/26)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
40 TOTAL COST OF THERMS SOLD (11/27)	1.31551	1.05309	1.00777	0.88341	0.83841	0.74177	0.72536	0.70507	0.75207	0.99536	1.06566	1.08176	0.99320	
41 TRUE-UP (E-4)	(0.01340)	(0.01340)	(0.01340)	(0.01340)	(0.01340)	(0.01340)	(0.01340)	(0.01340)	(0.01340)	(0.01340)	(0.01340)	(0.01340)	(0.01340)	
42 TOTAL COST OF GAS (40+41)	1.30211	1.03969	0.99437	0.87001	0.82501	0.72837	0.71196	0.69167	0.73867	0.98196	1.05226	1.06836	0.97980	
43 REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	1.30865	1.04492	0.99938	0.87439	0.82916	0.73203	0.71554	0.69515	0.74238	0.98690	1.05756	1.07373	0.98473	
45 PGA FACTOR ROUNDED TO NEAREST .001	130.865	104.492	99.938	87.439	82.916	73.203	71.554	69.515	74.238	98.690	105.756	107.373	98.473	

COMPANY: PEOPLES GAS SYSTEM		PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION											SCHEDULE E-1 Page 3 of 3	
ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD:		JANUARY '02 through DECEMBER '02												
For Commercial Customers														
COST OF GAS PURCHASED	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL PERIOD	
1 COMMODITY Pipeline	\$103,228	\$106,711	\$94,720	\$110,258	\$91,279	\$92,907	\$93,360	\$96,569	\$95,341	\$93,169	\$99,593	\$92,943	\$1,170,077	
2 NO NOTICE SERVICE	\$32,722	\$27,702	\$22,645	\$16,416	\$27,015	\$28,144	\$27,015	\$27,015	\$28,144	\$11,815	\$22,391	\$33,043	\$300,069	
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4 COMMODITY Other	\$23,581,854	\$17,962,381	\$15,840,239	\$13,270,342	\$11,187,362	\$8,916,811	\$8,227,306	\$7,636,395	\$8,756,901	\$10,114,034	\$12,656,655	\$16,826,297	\$154,556,678	
5 DEMAND	\$1,996,608	\$1,827,577	\$1,996,608	\$2,236,939	\$1,621,833	\$1,579,806	\$1,621,833	\$1,621,833	\$1,579,806	\$1,679,229	\$1,940,264	\$1,996,608	\$21,698,943	
6 OTHER	\$67,080	\$67,760	\$72,100	\$76,280	\$79,070	\$80,590	\$81,070	\$81,880	\$81,390	\$80,580	\$77,900	\$72,800	\$918,500	
LESS END-USE CONTRACT:														
7 COMMODITY Pipeline	\$35,888	\$42,544	\$38,116	\$53,421	\$38,227	\$42,156	\$43,029	\$45,780	\$43,243	\$48,355	\$48,984	\$30,080	\$509,822	
8 DEMAND	\$387,607	\$368,861	\$322,859	\$524,007	\$358,228	\$386,910	\$392,598	\$411,088	\$389,864	\$345,023	\$361,538	\$237,565	\$4,408,146	
9 OTHER	\$91,229	\$92,154	\$98,056	\$103,741	\$107,535	\$109,602	\$110,255	\$111,357	\$110,890	\$109,589	\$105,944	\$99,008	\$1,249,160	
10														
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$25,346,766	\$19,488,572	\$17,367,280	\$15,029,067	\$12,482,570	\$10,157,591	\$9,504,701	\$8,895,467	\$9,995,786	\$11,475,862	\$14,280,338	\$18,455,037	\$172,479,035	
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13 COMPANY USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14 TOTAL THERM SALES	\$25,346,766	\$19,488,572	\$17,367,280	\$15,029,067	\$12,482,570	\$10,157,591	\$9,504,701	\$8,895,467	\$9,995,786	\$11,475,862	\$14,280,338	\$18,455,037	\$172,479,035	
THERMS PURCHASED														
15 COMMODITY Pipeline	30,558,985	31,864,285	30,233,941	33,274,098	26,983,321	27,272,817	27,115,562	27,630,126	27,322,118	28,884,650	30,516,173	27,850,154	349,508,229	
16 NO NOTICE SERVICE	5,546,024	4,695,203	3,838,079	2,782,350	4,578,855	4,431,150	4,578,855	4,578,855	4,431,150	2,002,476	3,795,015	5,600,425	50,858,437	
17 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	
18 COMMODITY Other	20,246,300	19,639,033	19,281,043	17,923,129	15,998,632	15,159,068	14,750,823	14,475,080	14,896,030	14,989,660	16,440,344	19,206,523	203,005,664	
19 DEMAND	45,298,510	40,914,783	45,298,510	51,688,437	34,095,645	32,995,786	34,095,645	34,095,645	32,995,786	37,704,120	43,837,268	45,298,510	478,318,646	
20 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	
LESS END-USE CONTRACT:														
21 COMMODITY Pipeline	10,312,685	12,225,252	10,952,898	15,350,969	10,984,689	12,113,749	12,364,740	13,155,046	12,426,088	13,894,990	14,075,829	8,643,631	146,500,565	
22 DEMAND	8,275,668	9,923,625	8,686,003	14,097,584	9,637,545	10,409,190	10,562,240	11,059,683	10,488,663	9,282,294	9,726,597	6,391,300	118,540,393	
23 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	
24 TOTAL PURCHASES (17+18)	20,246,300	19,639,033	19,281,043	17,923,129	15,998,632	15,159,068	14,750,823	14,475,080	14,896,030	14,989,660	16,440,344	19,206,523	203,005,664	
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0	
26 COMPANY USE	0	0	0	0	0	0	0	0	0	0	0	0	0	
27 TOTAL THERM SALES (24-26)	20,246,300	19,639,033	19,281,043	17,923,129	15,998,632	15,159,068	14,750,823	14,475,080	14,896,030	14,989,660	16,440,344	19,206,523	203,005,664	
CENTS PER THERM														
28 COMMODITY Pipeline (1/15)	0.00338	0.00335	0.00313	0.00331	0.00338	0.00341	0.00344	0.00350	0.00349	0.00323	0.00326	0.00334	0.00335	
29 NO NOTICE SERVICE (2/16)	0.00590	0.00590	0.00590	0.00590	0.00590	0.00590	0.00590	0.00590	0.00590	0.00590	0.00590	0.00590	0.00590	
30 SWING SERVICE (3/17)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
31 COMMODITY Other (4/18)	1.16475	0.91463	0.81117	0.74040	0.69802	0.58822	0.55775	0.52755	0.58787	0.67473	0.76985	0.86586	0.76134	
32 DEMAND (5/19)	0.04408	0.04467	0.04328	0.04757	0.04788	0.04757	0.04757	0.04757	0.04788	0.04454	0.04426	0.04408	0.04537	
33 OTHER (6/20)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
LESS END-USE CONTRACT:														
34 COMMODITY Pipeline (7/21)	0.00348	0.00348	0.00348	0.00348	0.00348	0.00348	0.00348	0.00348	0.00348	0.00348	0.00348	0.00348	0.00348	
35 DEMAND (8/22)	0.03717	0.03717	0.03717	0.03717	0.03717	0.03717	0.03717	0.03717	0.03717	0.03717	0.03717	0.03717	0.03717	
36 OTHER (9/23)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
37 TOTAL COST OF PURCHASES (11/24)	1.25192	0.99234	0.90074	0.83853	0.78023	0.67007	0.64435	0.61454	0.67104	0.76559	0.86862	0.96087	0.84963	
38 NET UNBILLED (12/25)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
39 COMPANY USE (13/26)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
40 TOTAL COST OF THERMS SOLD (14/27)	1.25192	0.99234	0.90074	0.83853	0.78023	0.67007	0.64435	0.61454	0.67104	0.76559	0.86862	0.96087	0.84963	
41 TRUE-UP (E-4)	(0.01340)	(0.01340)	(0.01340)	(0.01340)	(0.01340)	(0.01340)	(0.01340)	(0.01340)	(0.01340)	(0.01340)	(0.01340)	(0.01340)	(0.01340)	
42 TOTAL COST OF GAS (40+41)	1.23852	0.97894	0.88734	0.82513	0.76683	0.65667	0.63095	0.60114	0.65764	0.75218	0.85521	0.94747	0.83623	
43 REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	
44 PGA FACTOR ADJUSTED FOR TAXES (43x43)	1.24475	0.98386	0.89181	0.82928	0.77068	0.65997	0.63412	0.60416	0.66094	0.75597	0.85952	0.95224	0.84043	
45 PGA FACTOR ROUNDED TO NEAREST .001	124.475	98.386	89.181	82.928	77.068	65.997	63.412	60.416	66.094	75.597	85.952	95.224	84.043	

COMPANY: PEOPLES GAS SYSTEM

PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION

SCHEDULE E-1/R

REVISED ESTIMATE FOR THE PROJECTED PERIOD:

JANUARY '01 Through DECEMBER '01

1 of 3

Combined For All Rate Classes

COST OF GAS PURCHASED	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
COMMODITY Pipeline (FGT)(Incls. Sonat/So. Ga. Jan thru Aug)	\$239,652	\$209,836	\$209,321	\$82,065	(\$29,756)	\$138,293	\$138,274	\$136,267	\$123,602	\$138,633	\$131,593	\$135,297	\$1,663,077
COMMODITY Pipeline (SONAT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COMMODITY Pipeline (SO. GA.)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NO NOTICE SERVICE	\$60,787	\$51,461	\$42,067	\$23,895	\$39,324	\$38,055	\$39,324	\$39,324	\$38,055	\$21,948	\$41,595	\$61,383	\$497,217
SWING SERVICE	\$3,154,582	\$1,764,000	\$1,568,600	\$0	\$0	\$0	\$0	\$165,775	\$0	\$0	\$0	\$0	\$6,652,959
COMMODITY Other (THIRD PARTY)	\$34,363,587	\$11,440,328	\$10,661,925	\$10,225,072	\$10,227,216	\$4,247,314	\$8,147,096	\$7,346,874	\$2,559,352	\$2,164,316	\$2,755,368	\$5,235,179	\$109,373,626
DEMAND (FGT)(Incls. Sonat/So. Ga. Jan thru Aug)	\$3,380,939	\$2,989,118	\$3,378,649	\$2,827,159	\$2,421,675	\$2,449,399	\$2,356,244	\$2,345,936	\$2,329,969	\$3,150,356	\$3,634,826	\$3,739,950	\$35,004,220
DEMAND (SONAT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEMAND (SO. GA.)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER	\$67,312	\$97,402	\$80,897	\$63,590	\$90,301	\$38,289	\$76,631	\$103,655	\$75,000	\$75,000	\$75,000	\$75,000	\$918,076
COMMODITY Pipeline (FGT)	\$73,025	\$85,766	\$72,125	\$70,033	\$48,345	\$52,309	\$53,077	\$55,911	\$54,805	\$63,310	\$63,637	\$41,786	\$734,129
DEMAND (FGT)	\$571,431	\$686,342	\$390,752	\$469,350	\$521,438	\$583,187	\$571,468	\$598,382	\$585,374	\$456,411	\$448,495	\$446,321	\$6,308,951
OTHER	\$134,143	\$137,737	\$125,263	\$123,765	\$126,260	\$126,151	\$128,354	\$136,060	\$131,671	\$136,060	\$131,671	\$136,060	\$1,573,195
TOTAL COST(1+1a+1b+2+3+4+5+5a+5b+6)-(7+8+9+10)	\$40,480,260	\$15,642,302	\$15,353,319	\$12,568,632	\$12,052,716	\$6,169,704	\$10,004,670	\$9,347,477	\$4,354,128	\$4,894,472	\$5,994,579	\$8,622,642	\$145,492,900
NET UNBILLED	\$2,593,640	\$5,568,319	(\$4,383,322)	(\$2,220,984)	(\$1,519,664)	(\$3,256,326)	(\$610,954)	(\$125,894)	\$0	\$0	\$0	\$0	(\$3,955,185)
COMPANY USE	\$7,874	\$17,936	\$15,131	\$15,101	\$15,004	\$10,167	\$10,484	\$12,925	\$0	\$0	\$0	\$0	\$103,722
TOTAL THERM SALES	\$25,310,593	\$35,058,443	\$19,327,529	\$17,959,492	\$15,554,506	\$7,779,436	\$11,354,279	\$10,756,544	\$5,508,188	\$5,844,675	\$5,026,490	\$7,216,925	\$166,697,100

Composite Exhibit No. _____
Docket No. 010003-GU
Peoples Gas System
(EE-2)
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COMPANY: PEOPLES GAS SYSTEM

PURCHASED GAS ADJUSTMENT

SCHEDULE E-1/R

COST RECOVERY CLAUSE CALCULATION

REVISED ESTIMATE FOR THE PROJECTED PERIOD:

JANUARY '01 Through DECEMBER '01

2 of 3

Combined For All Rate Classes

THERMS PURCHASED	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
COMMODITY Pipeline (FGT)(incl. Sonat/So. Ga. Jan thru Aug)	53,903,464	32,514,090	36,311,004	41,208,381	27,838,731	35,153,933	41,870,012	39,792,920	25,824,913	29,821,034	28,905,278	29,672,594	422,816,354
COMMODITY Pipeline (SONAT)	0	0	0	0	0	0	0	0	0	0	0	0	0
COMMODITY Pipeline (SO. GA.)	0	0	0	0	0	0	0	0	0	0	0	0	0
NO NOTICE SERVICE	10,302,850	8,722,280	7,130,000	4,050,000	6,665,000	6,450,000	6,665,000	6,665,000	6,450,000	3,720,000	7,050,000	10,403,910	84,274,040
SWING SERVICE	3,199,970	2,800,000	3,100,000	0	0	0	0	506,190	0	0	0	0	9,686,160
COMMODITY Other (THIRD PARTY)	36,163,844	19,048,524	20,654,016	19,549,062	21,380,790	20,366,776	29,581,974	23,752,516	10,076,347	11,628,480	10,618,852	17,665,030	240,466,211
DEMAND (FGT)(incl. Sonat/So. Ga. Jan thru Aug)	80,848,091	70,441,427	79,430,195	70,858,685	52,178,006	51,320,120	51,788,340	51,428,225	48,368,610	70,394,087	81,776,310	84,502,187	793,332,283
DEMAND (SONAT)	0	0	0	0	0	0	0	0	0	0	0	0	0
DEMAND (SO. GA.)	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
COMMODITY Pipeline (FGT)	15,373,710	18,041,990	15,191,260	20,124,500	13,892,360	15,031,330	15,251,930	16,066,250	15,748,566	18,192,554	18,286,428	12,007,564	193,208,440
DEMAND (FGT)	15,373,710	16,435,120	16,135,890	20,520,500	14,028,450	15,151,660	15,374,440	16,098,520	15,748,566	18,192,554	18,286,428	12,007,564	195,353,500
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL PURCHASES (17+18)	39,363,814	21,848,524	23,754,016	19,549,062	21,380,790	20,366,776	29,581,974	24,258,706	10,076,347	11,628,480	10,618,852	17,665,030	250,092,371
NET UNBILLED	2,435,510	(654,597)	(3,738,227)	(823,738)	(1,458,496)	(1,312,263)	(535,550)	(165,119)	0	0	0	0	(6,052,480)
COMPANY USE	12,065	15,388	13,863	16,316	18,594	17,504	18,893	23,675	0	0	0	0	134,298
TOTAL THERM SALES (24-26)	31,763,902	29,147,911	22,885,844	23,052,135	20,503,718	21,772,823	26,402,066	23,996,956	10,076,347	11,628,480	10,618,852	17,665,030	249,513,804

COMPANY: PEOPLES GAS SYSTEM		PURCHASED GAS ADJUSTMENT										SCHEDULE E-1/R			
		COST RECOVERY CLAUSE CALCULATION													
REVISED ESTIMATE FOR THE PROJECTED PERIOD:		JANUARY '01 Through										DECEMBER '01			
Combined For All Rate Classes												3 of 3			
CENTS PER THERM		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
COMM. Pipeline(FGT)(Incls. Sonat/So. Ga. Jan thru Aug)	(1/15)	0.00445	0.00645	0.00576	0.00223	(0.00107)	0.00393	0.00330	0.00342	0.00479	0.00465	0.00455	0.00456	0.00393	
COMM. Pipeline (SONAT)	(1a/15a)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
COMM. Pipeline (SO. GA.)	(1b/15b)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
NO NOTICE SERVICE	(2/16)	0.00590	0.00590	0.00590	0.00590	0.00590	0.00590	0.00590	0.00590	0.00590	0.00590	0.00590	0.00590	0.00590	
SWING SERVICE	(3/17)	0.98582	0.63000	0.50600	0.00000	0.00000	0.00000	0.00000	0.32749	0.00000	0.00000	0.00000	0.00000	0.69257	
COMM. Other (THIRD PARTY)	(4/18)	0.95022	0.60059	0.51622	0.52305	0.47834	0.20854	0.27541	0.30931	0.25400	0.18612	0.25948	0.29636	0.45480	
DEMAND(FGT)(Incls. Sonat/So. Ga. Jan thru Aug)	(5/19)	0.04182	0.04243	0.04254	0.03990	0.04641	0.04773	0.04550	0.04562	0.04817	0.04475	0.04445	0.04426	0.04412	
DEMAND (SONAT)	(5a/19a)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
DEMAND (SO. GA.)	(5b/19b)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
OTHER	(6/20)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
COMMODITY Pipeline (FGT)	(7/21)	0.00475	0.00475	0.00475	0.00348	0.00348	0.00348	0.00348	0.00348	0.00348	0.00348	0.00348	0.00348	0.00380	
DEMAND (FGT)	(8/22)	0.03717	0.03723	0.02422	0.02287	0.03717	0.03717	0.03717	0.03717	0.03717	0.02509	0.02453	0.03717	0.03230	
OTHER	(8/23)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
TOTAL COST OF PURCHASES	(11/24)	1.02857	0.71594	0.64635	0.64283	0.56372	0.30293	0.33820	0.38532	0.43211	0.42090	0.56452	0.48812	0.58176	
NET UNBILLED	(12/25)	1.06493	(8.50648)	1.17257	3.56076	1.04194	2.48146	1.14080	0.76244	0.00000	0.00000	0.00000	0.00000	0.65348	
COMPANY USE	(13/26)	0.65263	1.10708	1.09145	0.92553	0.90421	0.59083	0.55491	0.54594	0.00000	0.00000	0.00000	0.00000	0.77233	
TOTAL COST OF THERMS SOLD	(11/27)	1.27466	0.53665	0.67087	0.54523	0.58783	0.28337	0.37894	0.38953	0.43211	0.42090	0.56452	0.48812	0.58311	
TRUE-UP	(E-4)	0.02635	0.02635	0.02635	0.02635	0.02635	0.02635	0.02635	0.02635	0.02635	0.02635	0.02635	0.02635	0.02635	
TOTAL COST OF GAS	(40+41)	1.30101	0.56300	0.69722	0.57158	0.61418	0.30972	0.40529	0.41588	0.45846	0.44725	0.59087	0.51447	0.60946	
REVENUE TAX FACTOR		1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	
PGA FACTOR ADJUSTED FOR TAXES	(42+43)	1.30756	0.56583	0.70072	0.57445	0.61727	0.31128	0.40732	0.41797	0.46077	0.44950	0.59384	0.51706	0.61252	
PGA FACTOR ROUNDED TO NEAREST .001		130.756	56.583	70.072	57.445	61.727	31.128	40.732	41.797	46.077	44.950	59.384	51.706	61.252	

COMPANY: PEOPLES GAS SYSTEM

CALCULATION OF TRUE-UP AMOUNT

SCHEDULE E-2

FOR THE CURRENT PERIOD:

JANUARY '01 Through DECEMBER '01

	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV. PROJ.
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL PERIOD	
TRUE-UP CALCULATION														
1 PURCHASED GAS COST	\$37,376,152	\$13,049,555	\$12,090,130	\$10,088,206	\$10,085,952	\$4,110,896	\$8,008,258	\$7,363,663	\$2,427,661	\$2,028,256	\$2,823,697	\$5,099,119	\$114,349,665	
2 TRANSPORTATION COST	3,104,234	2,575,710	3,246,057	2,467,326	1,951,760	2,048,541	1,985,928	1,970,889	1,926,447	2,866,216	3,370,882	3,523,523	31,039,513	
3 TOTAL	40,480,386	15,625,265	15,336,188	12,555,531	12,037,712	6,159,537	9,994,186	9,334,552	4,354,128	4,894,472	5,994,579	8,622,642	145,389,179	
4 FUEL REVENUES (NET OF REVENUE TAX)	25,310,593	35,058,443	19,327,529	17,959,492	15,554,506	7,779,436	11,394,279	10,756,544	5,508,188	5,844,675	5,026,490	7,216,925	166,697,100	
5 TRUE-UP REFUNDED(COLLECTED)	(317,160)	(317,160)	(317,160)	(317,160)	(317,160)	(317,160)	(317,160)	(317,160)	(317,160)	(317,160)	(317,160)	(317,163)	(3,805,923)	
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 + LINE 5)	24,993,433	34,741,283	19,010,369	17,642,332	15,237,346	7,462,276	11,037,119	10,439,384	5,191,028	5,527,515	4,709,330	6,899,762	162,891,177	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(15,486,953)	19,116,017	3,672,182	5,088,801	3,199,634	1,302,739	1,042,932	1,104,832	836,900	633,043	(1,285,249)	(1,722,880)	17,501,998	
8 INTEREST PROVISION-THIS PERIOD (21)	(125,784)	(102,749)	(48,373)	(26,504)	(8,150)	666	5,339	9,308	12,697	15,776	15,796	12,409	(239,571)	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(17,467,435)	(32,763,012)	(13,432,583)	(9,491,614)	(4,112,157)	(603,513)	1,017,051	2,382,463	3,813,761	4,980,538	5,946,517	4,994,223	(17,467,435)	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	317,160	317,160	317,160	317,160	317,160	317,160	317,160	317,160	317,160	317,160	317,160	317,163	3,805,923	
10a ENVIRONMENTAL RESERVE REFUND	0	0	0	0	0	0	0	0	0	0	0	0	0	
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(32,763,012)	(13,432,583)	(9,491,614)	(4,112,157)	(603,513)	1,017,051	2,382,483	3,813,781	4,980,538	5,946,517	4,994,223	3,600,915	3,600,915	
11a FPSC AUDIT ENTRY/REFUNDS&ADJS-PIPELINES	0	0	0	0	0	0	0	0	0	0	0	0	0	
12 ADJ TOTAL EST/ACT TRUE-UP(11+11a)	(32,763,012)	(13,432,583)	(9,491,614)	(4,112,157)	(603,513)	1,017,051	2,382,483	3,813,781	4,980,538	5,946,517	4,994,223	3,600,915	\$3,600,915	
INTEREST PROVISION														
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(17,467,435)	(32,763,012)	(13,432,583)	(9,491,614)	(4,112,157)	(603,513)	1,017,051	2,382,483	3,813,781	4,980,538	5,946,517	4,994,223		
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5+10a)	(32,637,228)	(13,329,834)	(9,443,241)	(4,085,653)	(595,363)	1,016,386	2,377,144	3,804,475	4,967,841	5,930,741	4,978,428	3,588,506		
14 TOTAL (12+13)	(50,104,663)	(46,092,846)	(22,875,825)	(13,577,268)	(4,707,521)	412,872	3,394,195	6,188,958	8,781,621	10,911,277	10,924,943	8,582,728		
15 AVERAGE (50% OF 14)	(25,052,332)	(23,046,423)	(11,437,912)	(6,788,634)	(2,353,760)	206,436	1,697,098	3,093,479	4,390,810	5,455,639	5,462,472	4,291,364		
16 INTEREST RATE - FIRST DAY OF MONTH	6.50	5.55	5.15	5.00	4.37	3.94	3.80	3.75	3.47	3.47	3.47	3.47		
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.55	5.15	5.00	4.37	3.94	3.80	3.75	3.47	3.47	3.47	3.47	3.47		
18 TOTAL (16+17)	12.050	10.700	10.150	9.370	8.310	7.740	7.550	7.220	6.940	6.940	6.940	6.940		
19 AVERAGE (50% OF 18)	6.025	5.350	5.075	4.685	4.155	3.870	3.775	3.610	3.470	3.470	3.470	3.470		
20 MONTHLY AVERAGE (19/12 Months)	0.502	0.446	0.423	0.390	0.346	0.323	0.315	0.301	0.289	0.289	0.289	0.289		
21 INTEREST PROVISION (15x20)	(\$125,784)	(\$102,749)	(\$48,373)	(\$26,504)	(\$8,150)	\$666	\$5,339	\$9,306	\$12,697	\$15,776	\$15,796	\$12,409		

COMPANY: PEOPLES GAS SYSTEM

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

SCHEDULE E-3

ESTIMATED FOR THE PROJECTED PERIOD OF:

JANUARY '02 Through DECEMBER '02

(A) MONTH	(B) PURCHASED FROM	(C) PURCHASE FOR	(D) SCH TYPE	(E) SYSTEM SUPPLY	(F) END USE	(G) TOTAL PURCHASED	(H) COMMODITY COST		(I) DEMAND COST	(K) OTHER CHARGES ACA/GRV/FUEL	(L) TOTAL CENTS PER THERM
							(H) THIRD PARTY	(I) PIPELINE			
1 JAN 2002	FGT	PGS	FTS-1 COMM	23,633,270		23,633,270		\$82,244			\$0.348
2	FGT	PGS	FTS-1 COMM		15,373,710	15,373,710		\$53,501			\$0.348
3	FGT	PGS	FTS-2 COMM	13,437,260		13,437,260		\$23,918			\$0.178
4	FGT	PGS	FTS-1 DEMAND	59,646,790		59,646,790			\$2,217,071		\$3.717
5	FGT	PGS	FTS-1 DEMAND		15,373,710	15,373,710			\$571,441		\$3.717
6	FGT	PGS	FTS-2 DEMAND	13,437,260		13,437,260			\$1,027,682		\$7.648
7	FGT	PGS	NO NOTICE	10,302,850		10,302,850			\$60,787		\$0.590
8	THIRD PARTY	PGS	SWING SERVICE	0		0	\$0		\$0		\$0.000
9	MARKETER	PGS	SONAT TRANS COM	8,685,261		8,685,261		\$38,389			\$0.442
10	MARKETER	PGS	SO GA TRANS COMM	8,485,500		8,485,500		\$9,334			\$0.110
11	MARKETER	PGS	SONAT DEMAND	11,157,375		11,157,375			\$294,771		\$2.642
12	MARKETER	PGS	SO GA DEMAND	11,067,000		11,067,000			\$169,575		\$1.532
13	THIRD PARTY	PGS	COMMODITY	30,182,320		30,182,320	\$35,154,821				\$116.475
14	FGT	PGS	BAL. CHGS.OTHER	0		0				\$100,000	\$0.000
15 JANUARY TOTAL			*	190,034,886	30,747,420	220,782,306	\$35,154,821	\$207,386	\$4,341,326	\$100,000	\$18.028

COMPANY: PEOPLES GAS SYSTEM

TRANSPORTATION PURCHASES

SCHEDULE E-3

SYSTEM SUPPLY AND END USE

ESTIMATED FOR THE PROJECTED PERIOD OF:

JANUARY '02 Through DECEMBER '02

(A) MONTH	(B) PURCHASED FROM	(C) PURCHASE FOR	(D) SCH TYPE	(E) SYSTEM SUPPLY	(F) END USE	(G) TOTAL PURCHASED	(H) COMMODITY COST		(J) DEMAND COST	(K) OTHER CHARGES ACA/GRI/FUEL	(L) TOTAL CENTS PER THERM
							(H) THIRD PARTY	(I) PIPELINE			
							1 FEB 2002	FGT			
2	FGT	PGS	FTS-1 COMM		18,041,990	18,041,990		\$62,786		\$0.348	
3	FGT	PGS	FTS-2 COMM	12,136,880		12,136,880		\$21,604		\$0.178	
4	FGT	PGS	FTS-1 DEMAND	53,874,520		53,874,520		\$2,002,518		\$3.717	
5	FGT	PGS	FTS-1 DEMAND		18,435,120	18,435,120		\$685,233		\$3.717	
6	FGT	PGS	FTS-2 DEMAND	12,136,880		12,136,880		\$928,229		\$7.648	
7	FGT	PGS	NO NOTICE	8,722,280		8,722,280		\$51,461		\$0.590	
8	THIRD PARTY	PGS	SWING SERVICE	0		0	\$0		\$0	\$0.000	
9	MARKETER	PGS	SONAT TRANS COM	6,906,981		6,906,981		\$30,529		\$0.442	
10	MARKETER	PGS	SO GA TRANS COMM	6,748,120		6,748,120		\$7,423		\$0.110	
11	MARKETER	PGS	SONAT DEMAND	10,077,629		10,077,629		\$294,771		\$2.925	
12	MARKETER	PGS	SO GA DEMAND	9,996,000		9,996,000		\$169,575		\$1.696	
13	THIRD PARTY	PGS	COMMODITY	28,983,224		28,983,224	\$26,508,826			\$91.463	
14	FGT	PGS	BAL. CHGS./OTHER	0		0			\$100,000	\$0.000	
15 FEBRUARY TOTAL				177,722,727	36,477,110	214,199,837	\$26,508,826	\$220,270	\$4,131,785	\$100,000	\$14.454

COMPANY: PEOPLES GAS SYSTEM

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

SCHEDULE E-3

ESTIMATED FOR THE PROJECTED PERIOD OF:

JANUARY '02 Through DECEMBER '02

(A) MONTH	(B) PURCHASED FROM	(C) PURCHASE FOR	(D) SCH TYPE	(E) SYSTEM SUPPLY	(F) END USE	(G) TOTAL PURCHASED	(H) & (I) COMMODITY COST		(J) DEMAND COST	(K) OTHER CHARGES ACA/GRV/FUEL	(L) TOTAL CENTS PER THERM
							(H) THIRD PARTY	(I) PIPELINE			
1 MAR 2002	FGT	PGS	FTS-1 COMM	24,630,304		24,630,304		\$85,713			\$0.348
2	FGT	PGS	FTS-1 COMM		15,191,260	15,191,260		\$52,866			\$0.348
3	FGT	PGS	FTS-2 COMM	13,437,260		13,437,260		\$23,918			\$0.178
4	FGT	PGS	FTS-1 DEMAND	59,646,790		59,646,790			\$2,217,071		\$3.717
5	FGT	PGS	FTS-1 DEMAND		16,135,990	16,135,990			\$599,775		\$3.717
6	FGT	PGS	FTS-2 DEMAND	13,437,260		13,437,260			\$1,027,682		\$7.648
7	FGT	PGS	NO NOTICE	7,130,000		7,130,000			\$42,067		\$0.590
8	THIRD PARTY	PGS	SWING SERVICE	0		0	\$0		\$0		\$0.000
9	MARKETER	PGS	SONAT TRANS COM	3,956,786		3,956,786		\$17,489			\$0.442
10	MARKETER	PGS	SO GA TRANS COMM	3,865,780		3,865,780		\$4,252			\$0.110
11	MARKETER	PGS	SONAT DEMAND	11,157,375		11,157,375			\$294,771		\$2.642
12	MARKETER	PGS	SO GA DEMAND	11,067,000		11,067,000			\$169,575		\$1.532
13	THIRD PARTY	PGS	COMMODITY	26,742,084		26,742,084	\$21,692,425				\$81.117
14	FGT	PGS	BAL. CHGS./OTHER	0		0				\$100,000	\$0.000
15 MARCH TOTAL				175,070,639	31,327,250	206,397,889	\$21,692,425	\$184,239	\$4,350,940	\$100,000	\$12.756

COMPANY: PEOPLES GAS SYSTEM

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

SCHEDULE E-3

ESTIMATED FOR THE PROJECTED PERIOD OF:

JANUARY '02 Through DECEMBER '02

(A) MONTH	(B) PURCHASED FROM	(C) PURCHASE FOR	(D) SCH TYPE	(E) SYSTEM SUPPLY	(F) END USE	(G) TOTAL PURCHASED	(H) COMMODITY COST		(I) DEMAND COST	(K) OTHER CHARGES ACA/GRI/FUEL	(L) TOTAL CENTS PER THERM
							(H) THIRD PARTY	(I) PIPELINE			
							1 APR 2002	FGT			
2	FGT	PGS	FTS-1 COMM		20,124,500	20,124,500		\$70,033		\$0.348	
3	FGT	PGS	FTS-2 COMM	10,003,800		10,003,800		\$17,807		\$0.178	
4	FGT	PGS	FTS-1 DEMAND	54,524,100		54,524,100		\$2,026,661		\$3.717	
5	FGT	PGS	FTS-1 DEMAND		20,520,500	20,520,500		\$762,747		\$3.717	
6	FGT	PGS	FTS-2 DEMAND	10,003,800		10,003,800		\$765,091		\$7.648	
7	FGT	PGS	NO NOTICE	4,050,000		4,050,000		\$23,895		\$0.590	
8	THIRD PARTY	PGS	SWING SERVICE	0		0	\$0	\$0		\$0.000	
9	MARKETER	PGS	SONAT TRANS COM	4,654,893		4,654,893		\$20,575		\$0.442	
10	MARKETER	PGS	SO GA TRANS COMM	4,547,830		4,547,830		\$5,003		\$0.110	
11	MARKETER	PGS	SONAT DEMAND	10,797,459		10,797,459		\$294,771		\$2.730	
12	MARKETER	PGS	SO GA DEMAND	10,710,000		10,710,000		\$169,575		\$1.583	
13	THIRD PARTY	PGS	COMMODITY	23,496,499		23,496,499	\$17,396,883			\$74.040	
14	FGT	PGS	BAL. CHGS. OTHER	0		0			\$100,000	\$0.000	
15 APRIL TOTAL				161,857,750	40,645,000	202,502,750	\$17,396,883	\$214,579	\$4,042,739	\$100,000	\$10.743

COMPANY: PEOPLES GAS SYSTEM

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

SCHEDULE E-3

ESTIMATED FOR THE PROJECTED PERIOD OF:

JANUARY '02 Through DECEMBER '02

(A) MONTH	(B) PURCHASED FROM	(C) PURCHASE FOR	(D) SCH TYPE	(E) SYSTEM SUPPLY	(F) END USE	(G) TOTAL PURCHASED	(H) & (I) COMMODITY COST		(J) DEMAND COST	(K) OTHER CHARGES ACA/GRI/FUEL	(L) TOTAL CENTS PER THERM
							(H) THIRD PARTY	(I) PIPELINE			
1 MAY 2002	FGT	PGS	FTS-1 COMM	14,555,074		14,555,074		\$50,652		\$0.348	
2	FGT	PGS	FTS-1 COMM		13,892,360	13,892,360		\$48,345		\$0.348	
3	FGT	PGS	FTS-2 COMM	11,778,760		11,778,760		\$20,966		\$0.178	
4	FGT	PGS	FTS-1 DEMAND	26,784,000		26,784,000		\$995,561		\$3.717	
5	FGT	PGS	FTS-1 DEMAND		14,028,450	14,028,450		\$521,437		\$3.717	
6	FGT	PGS	FTS-2 DEMAND	11,778,760		11,778,760		\$900,840		\$7.648	
7	FGT	PGS	NO NOTICE	6,665,000		6,665,000		\$39,324		\$0.590	
8	THIRD PARTY	PGS	SWING SERVICE	0		0	\$0	\$0		\$0.000	
9	MARKETER	PGS	SONAT TRANS COM	7,975,466		7,975,466		\$35,252		\$0.442	
10	MARKETER	PGS	SO GA TRANS COMM	7,792,030		7,792,030		\$8,571		\$0.110	
11	MARKETER	PGS	SONAT DEMAND	11,157,375		11,157,375		\$294,771		\$2.642	
12	MARKETER	PGS	SO GA DEMAND	11,067,000		11,067,000		\$169,575		\$1.532	
13	THIRD PARTY	PGS	COMMODITY	20,233,504		20,233,504	\$14,123,387			\$69.802	
14	FGT	PGS	BAL. CHGS.OTHER	0		0			\$100,000	\$0.000	
15 MAY TOTAL				129,786,968	27,920,810	157,707,778	\$14,123,387	\$163,786	\$2,921,507	\$100,000	\$10.975

COMPANY: PEOPLES GAS SYSTEM

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

SCHEDULE E-3

ESTIMATED FOR THE PROJECTED PERIOD OF:

JANUARY '02 Through DECEMBER '02

(A) MONTH	(B) PURCHASED FROM	(C) PURCHASE FOR	(D) SCH TYPE	(E) SYSTEM SUPPLY	(F) END USE	(G) TOTAL PURCHASED	(H) & (I) COMMODITY COST		(J) DEMAND COST	(K) OTHER CHARGES ACA/GR/FUEL	(L) TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
1 JUN 2002	FGT	PGS	FTS-1 COMM	14,563,441		14,563,441		\$50,681			\$0.348
2	FGT	PGS	FTS-1 COMM		15,031,330	15,031,330		\$52,309			\$0.348
3	FGT	PGS	FTS-2 COMM	11,398,800		11,398,800		\$20,290			\$0.178
4	FGT	PGS	FTS-1 DEMAND	25,920,000		25,920,000			\$963,446		\$3.717
5	FGT	PGS	FTS-1 DEMAND		15,151,660	15,151,660			\$563,187		\$3.717
6	FGT	PGS	FTS-2 DEMAND	11,398,800		11,398,800			\$871,780		\$7.648
7	FGT	PGS	NO NOTICE	6,450,000		6,450,000			\$38,055		\$0.590
8	THIRD PARTY	PGS	SWING SERVICE	0		0	\$0		\$0		\$0.000
9	MARKETER	PGS	SONAT TRANS COM	8,064,688		8,064,688		\$35,646			\$0.442
10	MARKETER	PGS	SO GA TRANS COMM	7,879,200		7,879,200		\$8,667			\$0.110
11	MARKETER	PGS	SONAT DEMAND	10,797,459		10,797,459			\$294,771		\$2.730
12	MARKETER	PGS	SO GA DEMAND	10,710,000		10,710,000			\$169,575		\$1.583
13	THIRD PARTY	PGS	COMMODITY	18,810,111		18,810,111	\$11,064,414				\$58.822
14	FGT	PGS	BAL. CHGS./OTHER	0		0				\$100,000	\$0.000
15 JUNE TOTAL				125,992,499	30,182,990	156,175,489	\$11,064,414	\$167,593	\$2,900,814	\$100,000	\$9.113

COMPANY: PEOPLES GAS SYSTEM			TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE					SCHEDULE E-3			
ESTIMATED FOR THE PROJECTED PERIOD OF:						JANUARY '02		Through		DECEMBER '02	
(A) MONTH	(B) PURCHASED FROM	(C) PURCHASE FOR	(D) SCH TYPE	(E) SYSTEM SUPPLY	(F) END USE	(G) TOTAL PURCHASED	(H) & (I) COMMODITY COST		(J) DEMAND COST	(K) OTHER CHARGES ACA/GRI/FUEL	(L) TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
1 JUL 2002	FGT	PGS	FTS-1 COMM	12,905,578		12,905,578		\$44,911			\$0.348
2	FGT	PGS	FTS-1 COMM		15,251,930	15,251,930		\$53,077			\$0.348
3	FGT	PGS	FTS-2 COMM	11,778,760		11,778,760		\$20,966			\$0.178
4	FGT	PGS	FTS-1 DEMAND	26,784,000		26,784,000			\$995,561		\$3.717
5	FGT	PGS	FTS-1 DEMAND		15,374,440	15,374,440			\$571,468		\$3.717
6	FGT	PGS	FTS-2 DEMAND	11,778,760		11,778,760			\$900,840		\$7.648
7	FGT	PGS	NO NOTICE	6,665,000		6,665,000			\$39,324		\$0.590
8	THIRD PARTY	PGS	SWING SERVICE	0		0	\$0		\$0		\$0.000
9	MARKETER	PGS	SONAT TRANS COM	8,969,048		8,969,048		\$39,643			\$0.442
10	MARKETER	PGS	SO GA TRANS COMM	8,762,760		8,762,760		\$9,639			\$0.110
11	MARKETER	PGS	SONAT DEMAND	11,157,375		11,157,375			\$294,771		\$2.642
12	MARKETER	PGS	SO GA DEMAND	11,067,000		11,067,000			\$169,575		\$1.532
13	THIRD PARTY	PGS	COMMODITY	18,195,168		18,195,168	\$10,148,397				\$55.775
14	FGT	PGS	BAL. CHGS./OTHER	0		0				\$100,000	\$0.000
15 JULY TOTAL				128,063,449	30,626,370	158,689,819	\$10,148,397	\$168,237	\$2,971,538	\$100,000	\$8.437

COMPANY: PEOPLES GAS SYSTEM

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

SCHEDULE E-3

ESTIMATED FOR THE PROJECTED PERIOD OF:

JANUARY '02 Through DECEMBER '02

(A) MONTH	(B) PURCHASED FROM	(C) PURCHASE FOR	(D) SCH TYPE	(E) SYSTEM SUPPLY	(F) END USE	(G) TOTAL PURCHASED	(H) COMMODITY COST		(J) DEMAND COST	(K) OTHER CHARGES ACA/GRV/FUEL	(L) TOTAL CENTS PER THERM
							(M) THIRD PARTY	(N) PIPELINE			
1 AUG 2002	FGT	PGS	FTS-1 COMM	12,389,758		12,389,758		\$43,116			\$0.348
2	FGT	PGS	FTS-1 COMM		16,066,250	16,066,250		\$55,911			\$0.348
3	FGT	PGS	FTS-2 COMM	11,778,760		11,778,760		\$20,966			\$0.178
4	FGT	PGS	FTS-1 DEMAND	26,784,000		26,784,000			\$995,561		\$3.717
5	FGT	PGS	FTS-1 DEMAND		16,098,520	16,098,520			\$598,382		\$3.717
6	FGT	PGS	FTS-2 DEMAND	11,778,760		11,778,760			\$900,840		\$7.648
7	FGT	PGS	NO NOTICE	6,665,000		6,665,000			\$39,324		\$0.590
8	THIRD PARTY	PGS	SWING SERVICE	0		0	\$0		\$0		\$0.000
9	MARKETER	PGS	SONAT TRANS COM	9,801,576		9,801,576		\$43,323			\$0.442
10	MARKETER	PGS	SO GA TRANS COMM	9,576,140		9,576,140		\$10,534			\$0.110
11	MARKETER	PGS	SONAT DEMAND	11,157,375		11,157,375			\$294,771		\$2.642
12	MARKETER	PGS	SO GA DEMAND	11,067,000		11,067,000			\$169,575		\$1.532
13	THIRD PARTY	PGS	COMMODITY	17,678,408		17,678,408	\$9,326,325				\$52.755
14	FGT	PGS	BAL. CHGS./OTHER	0		0				\$100,000	\$0.000
15 AUGUST TOTAL				128,676,777	32,164,770	160,841,547	\$9,326,325	\$173,850	\$2,998,452	\$100,000	\$7.833

COMPANY: PEOPLES GAS SYSTEM

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

SCHEDULE E-3

ESTIMATED FOR THE PROJECTED PERIOD OF:

JANUARY '02 Through DECEMBER '02

(A) MONTH	(B) PURCHASED FROM	(C) PURCHASE FOR	(D) SCH TYPE	(E) SYSTEM SUPPLY	(F) END USE	(G) TOTAL PURCHASED	(H) COMMODITY COST		(J) DEMAND COST	(K) OTHER CHARGES ACA/GR/FUEL	(L) TOTAL CENTS PER THERM
							(I) THIRD PARTY	(I) PIPELINE			
							1 SEP 2002	FGT			
2	FGT	PGS	FTS-1 COMM		15,267,340	15,267,340		\$53,130		\$0.348	
3	FGT	PGS	FTS-2 COMM	11,398,800		11,398,800		\$20,290		\$0.178	
4	FGT	PGS	FTS-1 DEMAND	25,920,000		25,920,000			\$963,446	\$3.717	
5	FGT	PGS	FTS-1 DEMAND		15,267,340	15,267,340			\$567,487	\$3.717	
6	FGT	PGS	FTS-2 DEMAND	11,398,800		11,398,800			\$871,780	\$7.648	
7	FGT	PGS	NO NOTICE	6,450,000		6,450,000			\$38,055	\$0.590	
8	THIRD PARTY	PGS	SWING SERVICE	0		0	\$0		\$0	\$0.000	
9	MARKETER	PGS	SONAT TRANS COM	9,403,214		9,403,214		\$41,562		\$0.442	
10	MARKETER	PGS	SO GA TRANS COMM	9,186,940		9,186,940		\$10,106		\$0.110	
11	MARKETER	PGS	SONAT DEMAND	10,797,459		10,797,459			\$294,771	\$2.730	
12	MARKETER	PGS	SO GA DEMAND	10,710,000		10,710,000			\$169,575	\$1.583	
13	THIRD PARTY	PGS	COMMODITY	18,302,039		18,302,039	\$10,759,186			\$58.787	
14	FGT	PGS	BAL. CHGS/OTHER	0		0			\$100,000	\$0.000	
15 SEPTEMBER TOTAL				126,550,891	30,534,680	157,085,571	\$10,759,186	\$170,271	\$2,905,114	\$100,000	\$8.871

COMPANY: PEOPLES GAS SYSTEM

TRANSPORTATION PURCHASES

SCHEDULE E-3

SYSTEM SUPPLY AND END USE

ESTIMATED FOR THE PROJECTED PERIOD OF:

JANUARY '02 Through DECEMBER '02

(A) MONTH	(B) PURCHASED FROM	(C) PURCHASE FOR	(D) SCH TYPE	(E) SYSTEM SUPPLY	(F) END USE	(G) TOTAL PURCHASED	(H) COMMODITY COST		(J) DEMAND COST	(K) OTHER CHARGES ACA/GR/FUEL	(L) TOTAL CENTS PER THERM
							(H) THIRD PARTY	(I) PIPELINE			
1 OCT 2002	FGT	PGS	FTS-1 COMM	18,981,649		18,981,649		\$66,056			\$0.348
2	FGT	PGS	FTS-1 COMM		17,243,720	17,243,720		\$60,008			\$0.348
3	FGT	PGS	FTS-2 COMM	11,778,760		11,778,760		\$20,966			\$0.178
4	FGT	PGS	FTS-1 DEMAND	47,197,190		47,197,190			\$1,754,320		\$3.717
5	FGT	PGS	FTS-1 DEMAND		17,243,720	17,243,720			\$640,949		\$3.717
6	FGT	PGS	FTS-2 DEMAND	11,778,760		11,778,760			\$900,840		\$7.648
7	FGT	PGS	NO NOTICE	3,720,000		3,720,000			\$21,948		\$0.590
8	THIRD PARTY	PGS	SWING SERVICE	0		0	\$0		\$0		\$0.000
9	MARKETER	PGS	SONAT TRANS COM	5,205,241		5,205,241		\$23,007			\$0.442
10	MARKETER	PGS	SO GA TRANS COMM	5,085,520		5,085,520		\$5,594			\$0.110
11	MARKETER	PGS	SONAT DEMAND	11,157,375		11,157,375			\$294,771		\$2.642
12	MARKETER	PGS	SO GA DEMAND	11,067,000		11,067,000			\$169,575		\$1.532
13	THIRD PARTY	PGS	COMMODITY	18,602,209		18,602,209	\$12,551,544				\$67.473
14	FGT	PGS	BAL. CHGS /OTHER	0		0				\$100,000	\$0.000
15 OCTOBER TOTAL				144,573,703	34,487,440	179,061,143	\$12,551,544	\$175,632	\$3,782,402	\$100,000	\$9.276

COMPANY: PEOPLES GAS SYSTEM

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

SCHEDULE E-3

ESTIMATED FOR THE PROJECTED PERIOD OF:

JANUARY '02 Through DECEMBER '02

(A) MONTH	(B) PURCHASED FROM	(C) PURCHASE FOR	(D) SCH TYPE	(E) SYSTEM SUPPLY	(F) END USE	(G) TOTAL PURCHASED	(H) COMMODITY COST		(J) DEMAND COST	(K) OTHER CHARGES ACA/GR/FUEL	(L) TOTAL CENTS PER THERM
							(H) THIRD PARTY	(I) PIPELINE			
1 NOV 2002	FGT	PGS	FTS-1 COMM	19,812,441		19,812,441		\$68,947			\$0.348
2	FGT	PGS	FTS-1 COMM		18,069,100	18,069,100		\$62,880			\$0.348
3	FGT	PGS	FTS-2 COMM	13,003,800		13,003,800		\$23,147			\$0.178
4	FGT	PGS	FTS-1 DEMAND	57,722,700		57,722,700			\$2,145,553		\$3.717
5	FGT	PGS	FTS-1 DEMAND		18,069,100	18,069,100			\$671,628		\$3.717
6	FGT	PGS	FTS-2 DEMAND	13,003,800		13,003,800			\$994,531		\$7.648
7	FGT	PGS	NO NOTICE	7,050,000		7,050,000			\$41,595		\$0.590
8	THIRD PARTY	PGS	SWING SERVICE	0		0	\$0		\$0		\$0.000
9	MARKETER	PGS	SONAT TRANS COM	6,506,940		6,506,940		\$28,761			\$0.442
10	MARKETER	PGS	SO GA TRANS COMM	6,357,280		6,357,280		\$6,993			\$0.110
11	MARKETER	PGS	SONAT DEMAND	10,797,459		10,797,459			\$294,771		\$2.730
12	MARKETER	PGS	SO GA DEMAND	10,710,000		10,710,000			\$169,575		\$1.583
13	THIRD PARTY	PGS	COMMODITY	21,104,421		21,104,421	\$16,247,311				\$76.985
14	FGT	PGS	BAL CHGS,OTHER	0		0				\$100,000	\$0.000
15 NOVEMBER TOTAL				166,068,841	36,138,200	202,207,041	\$16,247,311	\$190,728	\$4,317,652	\$100,000	\$10.314

COMPANY: PEOPLES GAS SYSTEM

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

SCHEDULE E-3

ESTIMATED FOR THE PROJECTED PERIOD OF:

JANUARY '02 Through DECEMBER '02

(A) MONTH	(B) PURCHASED FROM	(C) PURCHASE FOR	(D) SCH TYPE	(E) SYSTEM SUPPLY	(F) END USE	(G) TOTAL PURCHASED	(H) COMMODITY COST		(J) DEMAND COST	(K) OTHER CHARGES ACA/AGR/FUEL	(L) TOTAL CENTS PER THERM
							(H) THIRD PARTY	(I) PIPELINE			
1 DEC 2002	FGT	PGS	FTS-1 COMM	16,711,376		16,711,376		\$58,156			\$0.348
2	FGT	PGS	FTS-1 COMM		11,873,120	11,873,120		\$41,318			\$0.348
3	FGT	PGS	FTS-2 COMM	13,437,260		13,437,260		\$23,918			\$0.178
4	FGT	PGS	FTS-1 DEMAND	59,646,790		59,646,790			\$2,217,071		\$3.717
5	FGT	PGS	FTS-1 DEMAND		11,873,120	11,873,120			\$441,324		\$3.717
6	FGT	PGS	FTS-2 DEMAND	13,437,260		13,437,260			\$1,027,682		\$7.648
7	FGT	PGS	NO NOTICE	10,403,910		10,403,910			\$61,383		\$0.590
8	THIRD PARTY	PGS	SWING SERVICE	0		0	\$0		\$0		\$0.000
9	MARKETER	PGS	SONAT TRANS COM	8,297,922		8,297,922		\$36,677			\$0.442
10	MARKETER	PGS	SO GA TRANS COMM	8,107,070		8,107,070		\$8,918			\$0.110
11	MARKETER	PGS	SONAT DEMAND	11,157,375		11,157,375			\$294,771		\$2.642
12	MARKETER	PGS	SO GA DEMAND	11,067,000		11,067,000			\$169,575		\$1.532
13	THIRD PARTY	PGS	COMMODITY	26,382,586		26,382,586	\$22,838,320				\$86.566
14	FGT	PGS	BAL. CHGS./OTHER	0		0				\$100,000	\$0.000
15 DECEMBER TOTAL				178,648,549	23,746,240	202,394,789	\$22,838,320	\$168,987	\$4,211,805	\$100,000	\$13.498

COMPANY: PEOPLES GAS SYSTEM

CALCULATION OF TRUE-UP AMOUNT
PROJECTED PERIOD

SCHEDULE E-4

ESTIMATED FOR THE PROJECTED PERIOD: JANUARY '02 through DECEMBER '02

	PRIOR PERIOD: JAN '00 - DEC '00			CURRENT PERIOD: JAN '01 - DEC '01	
	(1) 8 MOS. ACT. 4 MOS. REVISED EST.	(2) ACTUAL	(3) (2)-(1) * DIFFERENCE	(4) 8 MOS. ACT. 4 MOS. REVISED EST.	(5) (3)+(4) TOTAL TRUE-UP
1 TOTAL THERM SALES \$	\$133,404,723	\$149,955,771	\$16,551,048	\$162,891,177	\$179,442,225
2 TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION	(\$2,985,093)	(\$16,605,312)	(\$13,620,219)	\$17,501,998	\$3,881,779
2a MISCELLANEOUS ADJUSTMENTS	\$0	\$0	\$0	\$0	\$0
3 INTEREST PROVISION FOR THIS PERIOD	\$45,928	\$4,634	(\$41,294)	(\$239,571)	(\$280,865)
3a TRUE-UP (COLLECTED) OR REFUNDED JAN'99 - MAR'99	\$0	\$0	\$0	\$0	\$0
4 END OF PERIOD TOTAL NET TRUE-UP	(\$2,939,165)	(\$16,600,678)	(\$13,661,513)	\$17,262,427	\$3,600,915

NOTE: FIVE MONTHS ACTUAL FOUR MONTHS REVISED ESTIMATE DATA OBTAINED FROM CURRENT PERIOD SCHEDULE (E-2).

COL.(1)SAME AS COL. (4 Less Line 3a) PRIOR PER. SCH.(E-4)
COL.(2)DATA OBTAINED FROM DEC'00 SCHEDULE (A-2)
LINE 4 COLUMN (2) SAME AS LINE 7 SCHEDULE (A-7), Dec'00
LINE 4 COLUMN (3) SAME AS LINE 9 SCHEDULE (A-7),Dec'00
LINE 2 COLUMN (4) SAME AS LINE 7 SCHEDULE (E-2)
LINE 2a COLUMN (4) SAME AS LINES 10a+11a SCHEDULE (E-2)
LINE 3 COLUMN (4) SAME AS LINE 8 SCHEDULE (E-2)

TOTAL TRUE-UP \$
PROJ. TH. SALES
\$3,600,915
268,712,573

equals

equals

CENTS PER THERM TRUE-UP

0.01340

ESTIMATE: THE PROJECTED PERIOD: JANUARY '02 Through DECEMBER '02

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
THERM SALES (FIRM)													
1 RESIDENTIAL	9,937,060	9,344,015	7,461,293	5,572,663	4,234,442	3,650,788	3,444,308	3,204,207	3,405,960	3,612,102	4,664,712	7,177,279	65,708,809
2 SMALL GENERAL SERVICE	317,335	322,033	268,402	217,826	196,350	177,953	174,867	142,242	172,882	189,827	162,998	218,194	2,560,909
3 GENERAL SERVICE COMMERCIAL	11,642,748	11,350,030	10,814,209	9,965,715	8,771,615	8,339,656	7,961,218	7,803,144	7,985,794	8,232,769	9,036,500	10,853,855	112,757,253
4 COMMERCIAL LARGE VOL. 1	6,868,265	6,620,041	6,380,390	5,981,172	5,333,626	4,829,709	5,027,296	4,892,563	4,944,569	5,155,037	5,669,028	6,502,830	68,202,528
5 COMMERCIAL LARGE VOL. 2	858,758	761,351	736,436	716,825	708,455	627,302	573,478	636,454	659,627	691,802	701,159	768,377	8,640,024
6 NATURAL GAS VEHICLES	59,520	60,479	57,849	65,313	60,943	64,279	62,364	64,318	69,723	70,796	67,933	81,718	785,235
7 COMMERCIAL STREET LIGHTING	128,271	127,223	120,463	132,893	138,766	126,154	160,799	137,026	154,030	147,613	150,895	162,649	1,686,582
8 WHOLESALE	10,971	11,643	10,775	9,618	8,277	8,047	7,080	6,817	7,599	7,976	8,091	9,690	106,584
9 TOTAL FIRM SALES	29,820,928	28,596,615	25,849,817	22,661,825	19,452,474	18,023,868	17,411,412	16,886,771	17,400,184	18,107,922	20,461,316	25,774,592	260,447,924
THERM SALES (INTERRUPTIBLE)													
10 SMALL INTERRUPTIBLE	54,508	55,072	48,240	42,875	40,495	30,358	25,982	29,958	151,671	172,743	171,965	177,765	1,001,630
11 INTERRUPTIBLE	306,884	331,337	844,027	791,799	740,535	755,885	757,774	761,681	750,184	321,544	471,140	430,229	7,263,019
12 LARGE INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
13 TOTAL INTERRUPTIBLE	361,392	386,409	892,267	834,674	781,030	786,243	783,756	791,637	901,855	494,287	643,105	607,994	8,264,649
14 TOTAL SALES	30,182,320	28,983,224	26,742,084	23,496,499	20,233,504	18,810,111	18,195,168	17,678,408	18,302,039	18,602,209	21,104,421	26,382,586	268,712,573
THERM SALES (TRANSPORTATION)													
15 SMALL GENERAL SERVICE	10,163	10,249	8,683	7,212	6,292	5,800	5,688	4,485	5,710	6,326	5,377	7,069	83,054
16 GENERAL SERVICE COMMERCIAL	3,032,856	2,964,077	2,782,785	2,565,482	2,213,245	2,093,191	1,965,184	1,923,451	1,968,949	2,007,643	2,210,204	2,847,533	28,374,400
17 COMMERCIAL LARGE VOL. 1	7,838,684	7,559,237	7,256,009	6,747,805	5,973,993	5,370,599	5,502,145	5,330,988	5,369,695	5,521,720	6,100,434	6,993,499	75,562,308
18 COMMERCIAL LARGE VOL. 2	2,970,287	2,736,051	2,674,963	2,497,406	2,316,301	2,741,188	2,350,382	2,134,566	2,583,924	2,375,482	2,313,631	2,577,880	30,271,861
19 NATURAL GAS VEHICLES	0	0	0	0	0	0	0	0	0	0	0	0	0
20 COMMERCIAL STREET LIGHTING	0	0	0	0	0	0	0	0	0	0	0	0	0
21 SMALL INTERRUPTIBLE	6,515,107	5,693,360	5,587,289	5,279,476	4,783,803	4,448,017	4,277,869	4,488,861	4,526,700	6,149,984	6,473,705	7,305,687	65,529,858
22 INTERRUPTIBLE	10,181,583	10,507,386	15,121,746	14,334,040	13,964,417	12,665,722	12,684,317	12,547,869	12,263,501	6,190,493	8,397,110	8,367,025	137,225,209
23 LARGE INTERRUPTIBLE	37,647,062	40,308,319	53,836,567	55,274,170	53,609,897	54,860,843	56,425,285	57,976,192	53,818,448	45,420,398	48,082,062	40,813,320	598,072,563
24 TOTAL TRANSPORTATION SALES	68,193,542	69,778,679	87,268,042	86,705,591	82,867,948	82,185,360	83,210,878	84,405,912	80,536,927	67,672,046	73,562,523	68,711,813	935,119,253
25 TOTAL THROUGHPUT	98,375,862	98,761,903	114,010,126	110,202,090	103,101,452	100,995,471	101,406,038	102,084,320	98,838,966	86,274,255	94,686,944	95,094,399	1,203,831,826
NUMBER OF CUSTOMERS (FIRM)													
26 RESIDENTIAL	250,591	251,657	252,393	251,779	251,972	252,917	254,250	255,789	257,416	260,310	263,636	266,539	255,771
27 SMALL GENERAL SERVICE	4,530	4,520	4,509	4,499	4,488	4,477	4,467	4,458	4,446	4,436	4,425	4,415	4,473
28 GENERAL SERVICE COMMERCIAL	16,622	16,730	16,854	16,986	17,105	17,226	17,344	17,469	17,584	17,718	17,841	17,975	17,288
29 COMMERCIAL LARGE VOL. 1	1,007	1,011	1,018	1,028	1,035	1,041	1,055	1,061	1,073	1,081	1,091	1,096	1,050
30 COMMERCIAL LARGE VOL. 2	17	17	17	17	17	17	17	17	17	17	17	17	17
31 NATURAL GAS VEHICLE SALES	20	20	20	20	20	20	20	20	20	20	20	20	20
32 COMMERCIAL STREET LIGHTING	82	83	85	87	89	92	95	98	101	105	109	114	95
33 WHOLESALE	2	2	2	2	2	2	2	2	2	2	2	2	2
34 TOTAL FIRM	272,871	274,040	274,898	274,418	274,728	275,792	277,250	278,914	280,659	283,689	287,141	290,178	278,715
NUMBER OF CUSTOMERS (INT.)													
35 SMALL INTERRUPTIBLE	1	1	1	1	1	1	1	1	3	3	3	3	2
36 INTERRUPTIBLE	1	1	1	1	1	1	1	1	1	1	1	1	1
37 LARGE INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
38 TOTAL INTERRUPTIBLE CUSTOMERS	2	2	2	2	2	2	2	2	4	4	4	4	3
39 TOTAL SALES CUSTOMERS	272,873	274,042	274,900	274,420	274,730	275,794	277,252	278,916	280,663	283,693	287,145	290,182	278,718
NUMBER OF CUSTOMERS (TRANS.)													
40 SMALL GENERAL SERVICE	151	151	151	151	151	151	151	151	151	151	151	151	151
41 GENERAL SERVICE COMMERCIAL	4,293	4,293	4,293	4,293	4,293	4,293	4,293	4,293	4,293	4,293	4,293	4,293	4,293
42 COMMERCIAL LARGE VOL. 1	1,109	1,108	1,105	1,105	1,104	1,099	1,098	1,097	1,095	1,094	1,093	1,092	1,100
43 COMMERCIAL LARGE VOL. 2	3	3	3	3	3	3	3	3	3	3	3	3	3
44 NATURAL GAS VEHICLE SALES	0	0	0	0	0	0	0	0	0	0	0	0	0
45 COMMERCIAL STREET LIGHTING	0	0	0	0	0	0	0	0	0	0	0	0	0
46 SMALL INTERRUPTIBLE	72	72	72	72	72	72	72	72	72	72	72	72	72
47 INTERRUPTIBLE	23	23	23	23	23	23	23	23	23	23	23	23	23
48 LARGE INTERRUPTIBLE	8	8	8	8	8	8	8	8	8	8	8	8	8
49 TOTAL TRANSPORTATION CUSTOMERS	5,659	5,658	5,655	5,655	5,654	5,649	5,648	5,647	5,645	5,644	5,643	5,642	5,650
50 TOTAL CUSTOMERS	278,532	279,700	280,555	280,075	280,384	281,443	282,900	284,563	286,308	289,337	292,788	295,824	284,367
THERM USE PER CUSTOMER													
51 RESIDENTIAL	40	37	30	22	17	14	14	13	13	14	18	27	21
52 SMALL GENERAL SERVICE	70	71	60	48	44	40	39	32	39	43	37	49	48
53 GENERAL SERVICE COMMERCIAL	700	678	642	587	513	484	459	447	454	465	507	604	544
54 COMMERCIAL LARGE VOL. 1	6,819	6,548	6,268	5,818	5,153	4,639	4,765	4,611	4,608	4,769	5,196	5,933	5,414
55 COMMERCIAL LARGE VOL. 2	50,515	44,785	43,320	42,166	41,674	48,665	33,734	37,438	38,802	40,694	41,245	45,199	42,353
56 NATURAL GAS VEHICLES	2,976	3,024	2,892	3,266	3,047	3,214	3,118	3,186	3,486	3,540	3,397	4,086	3,272
57 COMMERCIAL STREET LIGHTING	1,564	1,533	1,417	1,525	1,559	1,371	1,693	1,398	1,525	1,406	1,384	1,427	1,479
58 WHOLESALE	5,406	5,822	5,388	4,809	4,139	4,024	3,540	3,409	3,800	3,988	4,046	4,845	4,441
59 SMALL INTERRUPTIBLE	54,508	55,072	48,240	42,875	40,495	30,358	25,982	29,958	50,557	57,581	57,322	59,255	50,082
60 INTERRUPTIBLE	306,884	331,337	844,027	791,799	740,535	755,885	757,774	761,681	750,184	321,544	471,140	430,229	605,252
61 LARGE INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
62 SMALL GENERAL SERVICE (TRANS.)	67	68	58	48	42	38	38	30	38	42	36	47	46
63 GENERAL SERVICE COMMERCIAL (TRANS.)	706	690	648	598	516	488	458	448	459	468	515	617	551
64 COMMERCIAL LARGE VOL. 1 (TRANS.)	7,066	6,822	6,567	6,107	5,411	4,887	5,011	4,859	4,904	5,047	5,581	6,404	5,725
65 COMMERCIAL LARGE VOL. 2 (TRANS.)	990,096	912,017	891,654	832,469	772,100	913,729	783,461	711,522	861,308	791,627	771,210	859,227	840,885
66 NATURAL GAS VEHICLES (TRANS.)	0	0	0	0	0	0	0	0	0	0	0	0	0
67 COMMERCIAL STREET LIGHTING (TRANS.)	0	0	0	0	0	0	0	0	0	0	0	0	0
68 SMALL INTERRUPTIBLE (TRANS.)	90,488	79,074	77,801	73,326	66,442	61,778	59,415	62,345	62,871	85,416	89,913	101,468	75,845
69 INTERRUPTIBLE (TRANS.)	442,678	456,843	657,467	623,219	607,149	550,684	551,492	545,560	533,196	269,152	365,092	363,784	497,193
70 LARGE INTERRUPTIBLE (TRANS.)	4,705,883	5,038,540	6,729,571	6,909,271	6,701,237	6,857,605	7,053,161	7,247,024	6,727,306	5,677,550	6,010,258	5,101,665	6,229,923

COMPANY: PEOPLES GAS SYTEM

PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION

ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD: JANUARY '02 through DECEMBER '02

Attachment

	<u>Demand Allocation Factors-Winter Season</u>		<u>Demand Allocation Factors-Summer Season</u>	
	<u>Peak Month</u> January 2001 <u>Actual Sales</u>	<u>Percent of</u> <u>Total</u>	<u>Current Month</u> April 2001 <u>Actual Sales</u>	<u>Percent of</u> <u>Total</u>
<u>Residential</u>	<u>12,413,376.0</u>		<u>5,054,245.1</u>	
Residential PGA Factor	12,413,376.0	46.17%	5,054,245.1	31.30%
Small General Service	444,086.4		247,436.6	
Gen. Svc.-Comm.	11,013,266.1		8,027,308.4	
Gen. Svc.-Comm. Lg. Vol.-1	5,140,777.2		4,289,325.9	
Gen. Svc.-Comm. Lg. Vol.-2	412,672.4		361,741.9	
Natural Gas Vehicle Sales	46,991.6		43,743.3	
Comm. Street Lighting	105,154.3		99,885.5	
Wholesale	9,295.8		8,552.2	
Small Interruptible	98,650.2		51,535.7	
Interruptible Lg. Vol.-1	468,232.2		111,360.8	
Interruptible Lg. Vol.-2	0.0		0.0	
<u>Less NaturalChoice</u>	<u>(3,265,192.6)</u>		<u>(2,146,395.6)</u>	
Commercial PGA Factor	14,473,933.6	53.83%	11,094,494.7	68.70%
Total System	26,887,309.6	100.00%	16,148,739.8	100.00%

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY		FINAL FUEL OVER/UNDER RECOVERY	SCHEDULE A-7
FOR THE PERIOD:		JANUARY 00 Through	DECEMBER 00
1	TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2 Line 3	22,292,523
2	TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	A-2 Line 6	20,929,275
3	ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD (2-1)		(1,363,248)
4	INTEREST PROVISION ACTUAL OVER/UNDER RECOVERY	A-2 Line 8	2,097
5	FOR THE PERIOD (3+4)		(1,361,151)
6	LESS: ESTIMATED/ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD JANUARY 00 Through DECEMBER 00 (From Schedule E-2) WHICH WAS INCLUDED IN THE CURRENT JANUARY 2001 Through DECEMBER 2001 PERIOD	E-4 Line 4 Col. 4	33,877
7	FINAL FUEL OVER/UNDER RECOVERY TO BE INCLUDED IN THE PROJECTED JANUARY 2002 Through DECEMBER 2002 PERIOD (5-6)		(1,395,028)

EXHIBIT NO. _____
DOCKET NO. 010003-GU
FLORIDA PUBLIC UTILITIES CO.
(GMB-1)
PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET

NO. 010003-GU EXHIBIT NO. 4

COMPANY/

WITNESS: Bachman

DATE: 11-20-01

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY		PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION											SCHEDULE E-1	
ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD:		PROJECTION												
		JANUARY 2002 Through DECEMBER 2002												
COST OF GAS PURCHASED		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
1	COMMODITY (Pipeline)	12,907	13,307	11,853	9,523	13,797	9,208	7,823	7,401	7,171	8,906	7,898	10,231	120,025
2	NO NOTICE SERVICE	9,694	7,104	6,402	4,425	1,829	1,770	1,829	1,829	1,770	3,658	5,487	7,865	53,662
3	SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
4	COMMODITY (Other)	3,899,961	3,874,225	3,671,843	3,120,348	2,633,981	2,367,310	2,088,377	1,989,931	1,923,552	2,308,071	2,764,968	3,307,529	33,950,096
5	DEMAND	493,158	426,754	474,581	454,127	168,298	161,510	158,702	156,181	149,604	166,223	446,585	484,538	3,740,261
6	OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
LESS END-USE CONTRACT														
7	COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
8	DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
9														
10														
11	TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	4,415,720	4,321,390	4,164,679	3,588,423	2,817,905	2,539,798	2,256,731	2,155,342	2,082,097	2,486,858	3,224,938	3,810,163	37,864,044
12	NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
13	COMPANY USE	4,484	4,457	4,277	3,655	3,079	2,765	2,480	2,360	2,318	2,724	3,203	3,835	39,637
14	TOTAL THERM SALES	4,411,236	4,316,933	4,160,402	3,584,768	2,814,826	2,537,033	2,254,251	2,152,982	2,079,779	2,484,134	3,221,735	3,806,328	37,824,407
THERMS PURCHASED														
15	COMMODITY (Pipeline)	5,199,700	5,165,810	4,895,890	4,160,380	3,512,000	3,156,520	2,784,520	2,653,260	2,564,720	3,077,490	3,686,700	4,410,130	45,267,120
16	NO NOTICE SERVICE	1,643,000	1,204,000	1,085,000	750,000	310,000	300,000	310,000	310,000	300,000	620,000	930,000	1,333,000	9,095,000
17	SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
18	COMMODITY (Other)	5,199,700	5,165,810	4,895,890	4,160,380	3,512,000	3,156,520	2,784,520	2,653,260	2,564,720	3,077,490	3,686,700	4,410,130	45,267,120
19	DEMAND	8,033,030	5,537,840	6,173,650	5,651,700	3,395,740	3,259,500	3,125,420	3,078,610	2,949,000	3,369,390	5,242,200	7,614,840	57,430,920
20	OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
LESS END-USE CONTRACT														
21	COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
22	DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
23														
24	TOTAL PURCHASES (17+18+20)-(23) *	5,199,700	5,165,810	4,895,890	4,160,380	3,512,000	3,156,520	2,784,520	2,653,260	2,564,720	3,077,490	3,686,700	4,410,130	45,267,120
25	NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26	COMPANY USE	9,680	9,640	9,260	7,910	6,710	6,000	5,370	5,110	5,010	5,900	6,950	8,310	85,850
27	TOTAL THERM SALES	5,190,020	5,156,170	4,886,630	4,152,470	3,505,290	3,150,520	2,779,150	2,648,150	2,559,710	3,071,590	3,679,750	4,401,820	45,181,270
CENTS PER THERM														
28	COMMODITY (Pipeline) (1/15)	0.248	0.258	0.242	0.229	0.393	0.292	0.281	0.279	0.280	0.289	0.214	0.232	0.265
29	NO NOTICE SERVICE (2/16)	0.590	0.590	0.590	0.590	0.590	0.590	0.590	0.590	0.590	0.590	0.590	0.590	0.590
30	SWING SERVICE (3/17)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
31	COMMODITY (Other) (4/18)	75.004	74.997	74.998	75.002	74.999	74.997	75.000	74.999	75.000	74.998	74.998	74.998	74.999
33	OTHER (6/20)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
LESS END-USE CONTRACT														
34	COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
35	DEMAND (8/22)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
36	(9/23)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
37	TOTAL COST (11/24)	84.923	83.654	85.065	86.252	80.236	80.462	81.046	81.234	81.182	80.808	87.475	86.396	83.646
38	NET UNBILLED (12/25)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
39	COMPANY USE (13/26)	46.322	46.234	46.188	46.207	45.887	46.083	46.182	46.184	46.267	46.169	46.086	46.149	46.170
40	TOTAL THERM SALES (11/27)	85.081	83.810	85.226	86.417	80.390	80.615	81.202	81.390	81.341	80.963	87.640	86.559	83.805
41	TRUE-UP (E-4)	(0.810)	(0.810)	(0.810)	(0.810)	(0.810)	(0.810)	(0.810)	(0.810)	(0.810)	(0.810)	(0.810)	(0.810)	(0.810)
42	TOTAL COST OF GAS (40+41)	84.271	83.000	84.416	85.606	79.580	79.805	80.392	80.580	80.531	80.153	86.830	85.749	82.995
43	REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	84.6943	83.4175	84.8405	86.0371	79.9802	80.2065	80.7965	80.9857	80.9361	80.5563	87.2668	86.1800	83.4121
45	PGA FACTOR ROUNDED TO NEAREST .001	84.694	83.417	84.840	86.037	79.980	80.207	80.796	80.986	80.936	80.556	87.267	86.180	83.412

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY		PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION											SCHEDULE E-1/R	
REVISED ESTIMATE FOR THE PROJECTED PERIOD:		JANUARY 2001					Through					DECEMBER 2001		
COST OF GAS PURCHASED		-----ACTUAL-----											-----ORIGINAL PROJECTION-----	
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
1	COMMODITY (Pipeline)	23,945	15,996	17,944	9,046	9,261	7,332	7,602	7,378	12,821	13,833	13,943	16,160	155,261
2	NO NOTICE SERVICE	9,694	7,103	6,402	4,425	1,829	1,770	1,829	1,829	1,770	3,658	5,487	7,865	53,661
3	SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
4	COMMODITY (Other)	5,636,314	2,602,650	2,276,700	2,052,621	1,686,866	1,044,111	946,467	892,851	2,602,557	2,790,176	3,330,703	3,743,448	29,605,464
5	DEMAND	505,642	456,709	498,977	478,201	200,579	182,961	189,059	160,849	174,454	181,480	479,866	517,562	4,026,339
6	OTHER	12,500	0	(1,206)	(9,828)	0	0	0	0	2,385	2,557	3,052	3,431	12,891
LESS END-USE CONTRACT														
7	COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
8	DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
9														
10														
11	TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	6,188,095	3,082,458	2,798,817	2,534,465	1,898,535	1,236,174	1,144,957	1,062,907	2,793,987	2,991,704	3,833,051	4,288,466	33,853,616
12	NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
13	COMPANY USE	15,792	14,471	9,452	11,756	13,940	15,319	17,188	18,303	1,858	2,220	3,230	3,301	126,830
14	TOTAL THERM SALES	4,975,568	4,138,767	3,653,784	2,850,169	2,463,350	1,844,336	1,497,642	1,317,809	2,696,036	2,890,320	3,450,205	3,878,002	35,655,988
THERMS PURCHASED														
15	COMMODITY (Pipeline)	5,886,170	4,111,850	4,611,630	3,795,760	3,326,250	2,750,560	2,652,400	2,666,930	3,180,000	3,409,160	4,069,550	4,574,140	45,034,400
16	NO NOTICE SERVICE	1,643,000	1,204,000	1,085,000	750,000	310,000	300,000	310,000	310,000	300,000	620,000	930,000	1,333,000	9,095,000
17	SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
18	COMMODITY (Other)	5,886,170	4,111,850	4,618,460	3,795,760	3,333,170	2,787,480	2,652,400	2,664,160	3,180,000	3,409,160	4,069,550	4,574,140	45,082,300
19	DEMAND	6,968,800	7,778,400	7,061,800	4,734,000	4,010,780	3,581,400	3,390,780	3,213,460	3,281,400	3,423,330	4,734,000	7,061,800	59,239,950
20	OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
LESS END-USE CONTRACT														
21	COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
22	DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
23														
24	TOTAL PURCHASES (17+18+20)-(21+23)	5,886,170	4,111,850	4,618,460	3,795,760	3,333,170	2,787,480	2,652,400	2,664,160	3,180,000	3,409,160	4,069,550	4,574,140	45,082,300
25	NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26	COMPANY USE	18,720	17,155	11,206	17,375	20,604	26,544	10,646	39,988	5,720	6,140	7,320	8,230	189,648
27	TOTAL THERM SALES (24-26 Estimated Only)	6,930,379	5,612,235	5,415,596	5,998,129	6,142,314	6,087,563	5,676,281	5,834,897	3,174,280	3,403,020	4,062,230	4,565,910	62,902,834
CENTS PER THERM														
28	COMMODITY (Pipeline) (1/15)	0.407	0.389	0.389	0.238	0.278	0.267	0.287	0.277	0.403	0.406	0.343	0.353	0.345
29	NO NOTICE SERVICE (2/16)	0.590	0.590	0.590	0.590	0.590	0.590	0.590	0.590	0.590	0.590	0.590	0.590	0.590
30	SWING SERVICE (3/17)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
31	COMMODITY (Other) (4/18)	95.755	63.296	49.296	54.077	50.608	37.457	35.683	33.513	81.841	81.844	81.845	81.839	65.670
32	DEMAND (5/19)	7.256	5.872	7.066	10.101	5.001	5.109	5.576	5.005	5.316	5.301	10.137	7.329	6.797
33	OTHER (6/20)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
LESS END-USE CONTRACT														
34	COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
35	DEMAND (8/22)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
36		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
37	TOTAL COST (11/24)	105.129	74.965	60.601	66.771	56.959	44.347	43.167	39.897	87.861	87.755	94.189	93.755	75.093
38	NET UNBILLED (12/25)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
39	COMPANY USE (13/26)	84.359	84.354	84.348	67.660	67.657	57.712	161.450	45.771	32.483	36.156	44.126	40.109	66.877
40	TOTAL THERM SALES (11/27)	89.289	54.924	51.681	42.254	30.909	20.307	20.171	18.216	88.020	87.913	94.358	93.924	53.819
41	TRUE-UP (E-2)	0.069	0.069	0.069	0.069	0.069	0.069	0.069	0.069	0.069	0.069	0.069	0.069	0.069
42	TOTAL COST OF GAS (40+41)	89.358	54.993	51.750	42.323	30.978	20.376	20.240	18.285	88.089	87.982	94.427	93.993	53.888
43	REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	89.8079	55.2695	52.0100	42.5361	31.1339	20.4780	20.3417	18.3774	88.5316	88.4248	94.9023	94.4654	54.1590
45	PGA FACTOR ROUNDED TO NEAREST .001	89.808	55.27	52.01	42.536	31.134	20.478	20.342	18.377	88.532	88.425	94.902	94.465	54.159

FOR THE CURRENT PERIOD: JANUARY 2001 Through DECEMBER 2001

	-----ACTUAL-----												-----ORIGINAL PROJECTION-----				TOTAL PERIOD
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC					
TRUE-UP CALCULATION																	
1 PURCHASED GAS COST	5,636,314	2,602,650	2,276,700	2,052,621	1,686,866	1,044,111	946,467	892,851	2,602,557	2,790,176	3,330,703	3,743,448	29,605,464				
2 TRANSPORTATION COST & OTHER	551,781	479,808	522,117	481,844	211,669	192,063	198,490	170,056	191,430	201,528	502,348	545,018	4,248,152				
3 TOTAL	6,188,095	3,082,458	2,798,816	2,534,465	1,898,535	1,236,174	1,144,957	1,062,907	2,793,987	2,991,704	3,833,051	4,288,466	33,853,615				
4 FUEL REVENUES (NET OF REVENUE TAX)	4,975,568	4,138,767	3,653,784	2,850,169	2,463,350	1,844,336	1,497,642	1,317,809	2,696,036	2,890,320	3,450,205	3,878,002	35,655,988				
5 TRUE-UP (COLLECTED) OR REFUNDED	(2,774)	(2,774)	(2,774)	(2,774)	(2,774)	(2,774)	(2,774)	(2,774)	(2,774)	(2,774)	(2,774)	(2,765)	(33,279)				
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	4,972,794	4,135,993	3,651,010	2,847,395	2,460,576	1,841,562	1,494,868	1,315,035	2,693,262	2,887,546	3,447,431	3,875,237	35,622,709				
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(1,215,301)	1,053,535	852,194	312,930	562,041	605,388	349,911	252,128	(100,725)	(104,158)	(385,620)	(413,229)	1,769,094				
8 INTEREST PROVISION-THIS PERIOD (21)	(10,215)	(9,465)	(4,977)	(2,328)	(549)	1,379	2,830	3,617	3,753	3,476	2,786	1,647	(8,046)				
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(1,428,307)	(2,651,049)	(1,604,205)	(754,214)	(440,838)	123,428	732,969	1,088,484	1,347,003	1,252,805	1,154,897	774,837	(1,428,307)				
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	2,774	2,774	2,774	2,774	2,774	2,774	2,774	2,774	2,774	2,774	2,774	2,765	33,279				
10a FLEX RATE REFUND (if applicable)													0				
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(2,651,049)	(1,604,205)	(754,214)	(440,838)	123,428	732,969	1,088,484	1,347,003	1,252,805	1,154,897	774,837	366,020	366,020				
INTEREST PROVISION																	
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(1,428,307)	(2,651,049)	(1,604,205)	(754,214)	(440,838)	123,428	732,969	1,088,484	1,347,003	1,252,805	1,154,897	774,837	(1,428,307)				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(2,640,834)	(1,594,740)	(749,237)	(438,510)	123,977	731,590	1,085,654	1,343,386	1,249,052	1,151,421	772,051	364,373	374,066				
14 TOTAL (12+13)	(4,069,141)	(4,245,789)	(2,353,442)	(1,192,724)	(316,861)	855,018	1,818,623	2,431,870	2,596,055	2,404,226	1,926,948	1,139,210	(1,054,241)				
15 AVERAGE (50% OF 14)	(2,034,571)	(2,122,895)	(1,176,721)	(596,362)	(158,431)	427,509	909,312	1,215,935	1,298,028	1,202,113	963,474	569,605	(527,121)				
16 INTEREST RATE - FIRST DAY OF MONTH	6.5000%	5.5500%	5.1500%	5.0000%	4.3700%	3.9400%	3.8000%	3.6700%	3.4700%	3.4700%	3.4700%	3.4700%	3.4700%				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.5500%	5.1500%	5.0000%	4.3700%	3.9400%	3.8000%	3.6700%	3.4700%	3.4700%	3.4700%	3.4700%	3.4700%	3.4700%				
18 TOTAL (16+17)	12.0500%	10.7000%	10.1500%	9.3700%	8.3100%	7.7400%	7.4700%	7.1400%	6.9400%	6.9400%	6.9400%	6.9400%	6.9400%				
19 AVERAGE (50% OF 18)	6.0250%	5.3500%	5.0750%	4.6850%	4.1550%	3.8700%	3.7350%	3.5700%	3.4700%	3.4700%	3.4700%	3.4700%	3.4700%				
20 MONTHLY AVERAGE (19/12 Months)	0.502%	0.446%	0.423%	0.390%	0.346%	0.323%	0.311%	0.298%	0.289%	0.289%	0.289%	0.289%	0.289%				
21 INTEREST PROVISION (15x20)	(10,215)	(9,465)	(4,977)	(2,328)	(549)	1,379	2,830	3,617	3,753	3,476	2,786	1,647					

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

SCHEDULE E-3

ESTIMATED FOR THE PROJECTED PERIOD OF:

JANUARY 2002 Through DECEMBER 2002

MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	COMMODITY COST			DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
						TOTAL PURCHASED	THIRD PARTY	PIPELINE			
JANUARY	VARIOUS	SYS SUPPLY	N/A	5,199,700	0	5,199,700	3,899,961	12,907	502,852	INCLUDED IN COST	84.92
FEBRUARY	VARIOUS	SYS SUPPLY	N/A	5,165,810	0	5,165,810	3,874,225	13,307	433,858	INCLUDED IN COST	83.65
MARCH	VARIOUS	SYS SUPPLY	N/A	4,895,890	0	4,895,890	3,671,843	11,853	480,983	INCLUDED IN COST	85.06
APRIL	VARIOUS	SYS SUPPLY	N/A	4,160,380	0	4,160,380	3,120,348	9,523	458,552	INCLUDED IN COST	86.25
MAY	VARIOUS	SYS SUPPLY	N/A	3,512,000	0	3,512,000	2,633,981	13,797	170,127	INCLUDED IN COST	80.24
JUNE	VARIOUS	SYS SUPPLY	N/A	3,156,520	0	3,156,520	2,367,310	9,208	163,280	INCLUDED IN COST	80.46
JULY	VARIOUS	SYS SUPPLY	N/A	2,784,520	0	2,784,520	2,088,377	7,823	160,531	INCLUDED IN COST	81.05
AUGUST	VARIOUS	SYS SUPPLY	N/A	2,653,260	0	2,653,260	1,989,931	7,401	158,010	INCLUDED IN COST	81.23
SEPTEMBER	VARIOUS	SYS SUPPLY	N/A	2,564,720	0	2,564,720	1,923,552	7,171	151,374	INCLUDED IN COST	81.18
OCTOBER	VARIOUS	SYS SUPPLY	N/A	3,077,490	0	3,077,490	2,308,071	8,906	169,881	INCLUDED IN COST	80.81
NOVEMBER	VARIOUS	SYS SUPPLY	N/A	3,686,700	0	3,686,700	2,764,968	7,898	452,072	INCLUDED IN COST	87.47
DECEMBER	VARIOUS	SYS SUPPLY	N/A	4,410,130	0	4,410,130	3,307,529	10,231	492,403	INCLUDED IN COST	86.40
TOTAL				45,267,120	0	45,267,120	33,950,096	120,025	3,793,923		83.65

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY		CALCULATION OF TRUE-UP AMOUNT PROJECTED PERIOD			SCHEDULE E-4	
ESTIMATED FOR THE PROJECTED PERIOD:		JANUARY 2002		Through	DECEMBER 2002	
		PRIOR PERIOD: JANUARY 2000 - DECEMBER 2000			CURRENT PERIOD: JAN 01 - DEC 01	
		(1) EIGHT MONTHS ACTUAL PLUS FOUR MONTHS ESTIMATE	(2) ACTUAL	(3) (2)-(1) DIFFERENCE	(4) EIGHT MONTHS ACTUAL PLUS FOUR MONTHS REVISED ESTIMATE	(5) (3)+(4) TOTAL TRUE-UP
1	TOTAL THERM SALES \$	\$21,012,762	\$20,929,275	(\$83,487)	\$35,622,709	\$35,539,222
2	TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION	\$26,701	(\$1,363,248)	(\$1,389,949)	\$1,769,094	\$379,145
3	INTEREST PROVISION FOR THIS PERIOD	7,176	2,097	(5,079)	(\$8,046)	(13,125)
				0		
4	END OF PERIOD TOTAL NET TRUE-UP	\$33,877	(\$1,361,151)	(\$1,395,028)	\$1,761,048	\$366,020
TOTAL TRUE-UP DOLLARS						\$366,020
PROJECTED THERM SALES FOR JANUARY 2002 - DECEMBER 2002						45,181,270
CENTS PER THERM NECESSARY TO REFUND OVERRECOVERY						0.810
NOTE:		EIGHT MONTHS ACTUAL FOUR MONTHS ESTIMATE DATA OBTAINED FROM SCHEDULE (E-2).				

EXHIBIT NO. _____
DOCKET NO. 010003-GU
FLORIDA PUBLIC UTILITIES COMPANY
(GMB-3)
PAGE 5 OF 6

ESTIMATED FOR THE PROJECTED PERIOD: **JANUARY 2002** Through **DECEMBER 2002**
 UPDATED

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
THERM SALES (FIRM)													
GENERAL SERVICE (11)	1,409,700	1,445,560	1,351,920	1,097,560	857,150	718,110	694,820	581,370	632,410	806,300	1,112,570	1,322,290	12,029,760
OUTDOOR LIGHTING (21)													0
RESIDENTIAL (31)	1,453,330	1,434,250	1,255,180	945,640	749,580	541,940	471,240	461,630	459,990	660,660	865,320	1,220,230	10,518,990
LARGE VOLUME (51)	2,167,930	2,131,310	2,123,410	1,965,290	1,787,420	1,786,830	1,506,310	1,501,820	1,367,030	1,504,490	1,595,600	1,751,860	21,189,300
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL FIRM	5,030,960	5,011,120	4,730,510	4,008,490	3,394,150	3,046,880	2,672,370	2,544,820	2,459,430	2,971,450	3,573,490	4,294,380	43,738,050
THERM SALES (INTERRUPTIBLE)													
INTERRUPTIBLE (61)	159,060	145,050	156,120	143,980	111,140	103,640	106,780	103,330	100,280	100,140	106,260	107,440	1,443,220
FIRM TRANSPORT (91)	545,530	546,070	544,440	539,470	582,710	580,080	543,610	589,340	590,770	642,210	649,110	653,830	7,007,170
INTERR TRANSPORT (92)	343,200	294,540	343,640	342,760	342,380	341,660	341,590	342,850	341,650	341,580	342,560	343,210	4,061,620
LARGE VOLUME INT (93)	1,834,980	1,834,980	1,834,980	1,834,980	1,834,980	1,834,980	1,834,980	1,834,980	1,834,980	1,834,980	1,834,980	1,834,980	22,019,760
LESS: TRANSPORTATION	(2,723,710)	(2,675,590)	(2,723,060)	(2,717,210)	(2,760,070)	(2,756,720)	(2,720,180)	(2,767,170)	(2,767,400)	(2,818,770)	(2,826,650)	(2,832,020)	(33,088,550)
TOTAL INTERRUPTIBLE	159,060	145,050	156,120	143,980	111,140	103,640	106,780	103,330	100,280	100,140	106,260	107,440	1,443,220
TOTAL THERM SALES	5,190,020	5,156,170	4,886,630	4,152,470	3,505,290	3,150,520	2,779,150	2,648,150	2,559,710	3,071,590	3,679,750	4,401,820	45,181,270
NUMBER OF CUSTOMERS (FIRM)													
GENERAL SERVICE (11)	2,932	2,983	2,977	2,980	2,982	2,969	2,971	2,986	3,000	3,064	3,029	3,051	2,994
OUTDOOR LIGHTING (21)													0
RESIDENTIAL (31)	37,850	37,966	37,982	37,900	37,686	37,500	37,577	37,210	37,221	37,311	37,546	37,923	37,639
LARGE VOLUME (51)	1,008	1,023	1,026	1,027	1,031	1,040	947	935	922	928	933	928	979
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL FIRM	41,790	41,972	41,985	41,907	41,699	41,509	41,495	41,131	41,143	41,303	41,508	41,902	41,612
NUMBER OF CUSTOMERS (INT.)													
INTERRUPTIBLE (61)	7	7	7	7	6	6	6	6	6	6	6	6	6
FIRM TRANSPORT (91)	70	71	72	73	75	76	76	78	80	82	83	84	77
INTERR TRANSPORT (92)	8	7	8	8	8	8	8	8	8	8	8	8	8
LARGE VOLUME INT (93)	1	1	1	1	1	1	1	1	1	1	1	1	1
TOTAL INTERRUPTIBLE	86	86	88	89	90	91	91	93	95	97	98	99	92
TOTAL CUSTOMERS	41,876	42,058	42,073	41,996	41,789	41,600	41,586	41,224	41,238	41,400	41,606	42,001	41,704
THERM USE PER CUSTOMER													
GENERAL SERVICE (11)	481	485	454	368	287	242	234	195	211	263	367	433	4,018
OUTDOOR LIGHTING (21)	0	0	0	0	0	0	0	0	0	0	0	0	0
RESIDENTIAL (31)	38	38	33	25	20	14	13	12	12	18	23	32	279
LARGE VOLUME (51)	2,151	2,083	2,070	1,914	1,734	1,718	1,591	1,606	1,483	1,621	1,710	1,888	21,644
OTHER (81)													
INTERRUPTIBLE (61)	22,723	20,721	22,303	20,569	18,523	17,273	17,797	17,222	16,713	16,690	17,710	17,907	227,877
FIRM TRANSPORT (91)	7,793	7,691	7,562	7,390	7,769	7,633	7,153	7,556	7,385	7,832	7,821	7,784	91,398
INTERR TRANSPORT (92)	42,900	42,077	42,955	42,845	42,798	42,708	42,699	42,856	42,706	42,698	42,820	42,901	513,047
LARGE VOLUME INT (93)	1,834,980	1,834,980	1,834,980	1,834,980	1,834,980	1,834,980	1,834,980	1,834,980	1,834,980	1,834,980	1,834,980	1,834,980	22,019,760

COMPANY: INDIANTOWN GAS COMPANY		COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE				SCHEDULE A-1/R			
		OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR							
		ESTIMATED FOR THE PERIOD OF: JAN 2000 Through DEC 2000							
		CURRENT MONTH: DECEMBER 2000				PERIOD TO DATE			
COST OF GAS PURCHASED		ACTUAL	FLEX-DOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEX-DOWN ESTIMATE	DIFFERENCE	
				AMOUNT	%			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)	257,938	198,454	(59,484)	-29.97	3,682,068	3,635,842	(46,226)	-1.27
5	DEMAND	0	0	0	0.00	0	0	0	0.00
6	OTHER	0	0	0	0.00	0	0	0	0.00
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	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	9,455	9,455	100.00	0	994	994	100.00
11	TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	257,938	207,909	(50,029)	-24.06	3,682,068	3,636,836	(45,232)	-1.24
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	282,312	207,909	(74,403)	-35.79	3,710,142	3,636,836	(73,306)	-2.02
THERMS PURCHASED									
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)	437,360	381,699	(55,661)	-14.58	9,154,300	9,416,224	261,924	2.78
19	DEMAND	0	0	0	0.00	0	0	0	0.00
20	OTHER	0	0	0	0.00	0	0	0	0.00
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+20)-(21+23)	437,360	381,699	(55,661)	-14.58	9,154,300	9,416,224	261,924	2.78
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)	452,815	381,699	(71,116)	-18.63	9,332,537	9,416,224	83,687	0.89
CENTS PER THERM									
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)	58.976	51.982	(6.994)	-13.43	40.222	38.613	(1.609)	-4.17
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
LESS END-USE CONTRACT									
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)	58.976	54.469	(4.507)	-8.27	40.222	38.623	(1.599)	-4.14
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)	58.963	54.469	(2.494)	-4.58	39.454	38.623	(0.831)	-2.15
41	TRUE-UP (E-2)	0.007	0.007	0.000	0.00	0.007	0.007	0.000	0.00
42	TOTAL COST OF GAS (40+41)	58.970	54.476	(2.494)	-4.58	39.461	38.630	(0.831)	-2.15
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)	58.0587	55.5170	(2.5417)	-4.58	40.2151	39.3682	(0.8469)	-2.15
45	PGA FACTOR ROUNDED TO NEAREST .001	58.059	55.517	(2.542)	-4.58	40.215	39.368	(0.847)	-2.15

FLORIDA PUBLIC SERVICE COMMISSION
 DOCKET NO. 010003-01-EXHIBIT NO. 5
 COMPANY: PONY
 WITNESS: PONY
 DATE: 11-20-01

10-15
 PONY

COMPANY: INDIANTOWN GAS COMPANY

**PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
SCHEDULE A-1 SUPPORTING DETAIL**

**FOR THE PERIOD OF:
CURRENT MONTH:****JANUARY 2000 THROUGH DECEMBER 2000
DECEMBER 2000**

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (\$ PER THERM)
1 Commodity Pipeline - Scheduled FTS	0	0.00	0.000
2 Commodity Pipeline - Scheduled ITS	0	0.00	0.000
3 No Notice Commodity Adjustment	0	0.00	0.000
4 PGA Refund	0	0.00	0.000
5 Commodity Adjustments	0	0.00	0.000
6 Commodity Adjustments	0	0.00	0.000
7	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	0	0.00	0.000
SWING SERVICE			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	0	0.00	0.000
11 Operational Flow Order Volumes - FGT	0	0.00	0.000
12 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
13 Other	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS	437,360	257,938.12	58.976
18 Commodity Other	0	0.00	0.000
19 Imbalance Cashout - FGT	0	0.00	0.000
20 Imbalance Cashout - Other Shippers	0	0.00	0.000
21 Imbalance Cashout - Transporting Customers	0	0.00	0.000
22 Commodity Adjustments	0	0.00	0.000
23 FGT Refund	0	0.00	0.000
24 TOTAL COMMODITY (Other)	437,360	257,938.12	58.976
MAND			
25 Demand (Pipeline) Entitlement	0	0.00	0.000
26 Less Relinquished to End-Users	0	0.00	0.000
27 Less Relinquished Off System	0	0.00	0.000
28 Less Demand Billed to Others	0	0.00	0.000
29 Other	0	0.00	0.000
30 Other	0	0.00	0.000
31 Other	0	0.00	0.000
32 TOTAL DEMAND	0	0.00	0.000
OTHER			
33 Revenue Sharing - FGT	0	0.00	0.000
34 Peak Shaving	0	0.00	0.000
35 Other	0	0.00	0.000
36 Other	0	0.00	0.000
37 Other	0	0.00	0.000
38 Other	0	0.00	0.000
39 Other	0	0.00	0.000
40 TOTAL OTHER	0	0.00	0.000

REVISED

COMPANY: INDIANTOWN GAS COMPANY		CALCULATION OF TRUE-UP AND INTEREST PROVISION				SCHEDULE A-2 (REVISED 8/19/93)			
FOR THE PERIOD OF:		JAN 2000 Through DEC 2000							
	CURRENT MONTH:				PERIOD TO DATE				
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
TRUE-UP CALCULATION									
1	PURCHASED GAS COST	0	0	0	0.00	0	0	0	0.00
2	TRANSPORATION COST	257,938	207,909	(50,029)	(24.06)	3,682,068	3,636,836	(45,232)	(1.24)
3	TOTAL	257,938	207,909	(50,029)	(24.06)	3,682,068	3,636,836	(45,232)	(1.24)
4	FUEL REVENUES (NET OF REVENUE TAX)	262,312	207,909	(74,403)	(35.79)	3,710,142	3,636,836	(73,306)	(2.02)
5	TRUE-UP (COLLECTED) OR REFUNDED	(26)	(26)	0	0.00	(312)	(312)	0	0.00
6	FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ OR -) LINE 5)	282,286	207,883	(74,403)	(35.79)	3,709,830	3,636,524	(73,306)	(2.02)
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	24,348	(26)	(24,374)	93,745.69	27,762	(312)	(28,074)	8,998.04
8	INTEREST PROVISION - THIS PERIOD (LINE 21)	44	(3)	(47)	1,566.67	5	(12)	(17)	141.67
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	(4,121)	(480)	3,641	(758.54)	(7,782)	(471)	7,311	(1,552.23)
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	26	26	0	0.00	312	312	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)	20,297	(483)	(20,780)	4,302.25	20,297	(483)	(20,780)	4,302.25
INTEREST PROVISION									
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(4,121)	(480)	(3,641)	758.54				
13	ENDING TRUE-UP BEFORE INTEREST (12+7-5)	20,253	(480)	20,733	(4,319.35)				
14	TOTAL (12+13)	16,132	(960)	17,092	(1,780.40)				
15	AVERAGE (50% OF 14)	8,066	(480)	8,546	(1,780.42)				
16	INTEREST RATE - FIRST DAY OF MONTH	6.65000%	6.48000%	0.17000%	2.62				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	6.50000%	6.48000%	0.02000%	0.31				
18	TOTAL (16+17)	13.15000%	12.96000%	0.19000%	1.47				
19	AVERAGE (50% OF 18)	6.58000%	6.48000%	0.10000%	1.54				
20	MONTHLY AVERAGE (18/12 Months)	0.54833%	0.54000%	0.00833%	1.54				
21	INTEREST PROVISION (15x20)	44	(3)	47	(1,566.67)				

NOTES:

Note 1 - Period-to-date Flexdown Estimate reflects eight months actual (Jan 00 - Aug 00) and Flex-down Estimate (Sep 00 - Dec 00).

COMPANY: INDIANTOWN GAS COMPANY

TRANSPORATION SYSTEM SUPPLY

SCHEDULE A-4

FOR THE PERIOD OF:
MONTH:

JAN 2000
DECEMBER 2000

Through

DEC 2000

(REVISED 8/19/93)

(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT MMBtu/d	(D) NET AMOUNT MMBtu/d	(E) MONTHLY GROSS MMBtu	(F) MONTHLY NET MMBtu	(G) WELLHEAD PRICE \$/MMBtu	(H) CITYGATE PRICE (GxE)/F
PESCO	VARIOUS	1,443	1,411	44,743	43,736	5.765	5.898
TOTAL		1,443	1,411	44,743	43,736		
WEIGHTED AVERAGE						5.765	5.898

NOTE: CITY GATE PRICE SHOULD NOT INCLUDE FGT TRANSPORATION CHARGES

COMPANY: INDIANTOWN GAS COMPANY

THERM SALES AND CUSTOMER DATA

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

FOR THE PERIOD OF: JAN 2000 Through DEC 2000

	CURRENT MONTH: DECEMBER 2000				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
RESIDENTIAL	14,761	16,000	1,239	7.74	167,453	167,000	(453)	-0.27
COMMERCIAL	10,026	11,000	974	8.85	207,099	115,700	(91,399)	-79.00
FIRM INDUSTRIAL	0	265,000	265,000	100.00	0	1,510,000	1,510,000	100.00
COMMERCIAL LARGE	0	0	0	0.00	0	0	0	0.00
TOTAL FIRM	24,787	292,000	267,213	91.51	374,552	1,792,700	1,418,148	79.11
THERM SALES (INTERRUPTIBLE)								
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	428,028	250,000	(178,028)	-71.21	8,957,985	3,000,000	(5,957,985)	-198.60
TOTAL INTERRUPTIBLE	428,028	250,000	(178,028)	-71.21	8,957,985	3,000,000	(5,957,985)	-198.60
TOTAL THERM SALES	452,815	542,000	89,185	16.45	9,332,537	4,792,700	(4,539,837)	-94.72
NUMBER OF CUSTOMERS (FIRM)								
	AVERAGE NO. OF CUSTOMERS PERIOD TO DATE							
RESIDENTIAL	631	660	29	4.39	632	660	28	4.22
COMMERCIAL	29	26	(3)	-11.54	28	26	(2)	-8.01
FIRM INDUSTRIAL	0	1	1	100.00	0	1	1	100.00
COMMERCIAL LARGE	0	0	0	0.00	0	0	0	0.00
TOTAL FIRM	660	687	27	3.93	660	687	27	3.89
NUMBER OF CUSTOMERS (INTERRUPTIBLE)								
	AVERAGE NO. OF CUSTOMERS PERIOD TO DATE							
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
TOTAL INTERRUPTIBLE	2	1	(1)	-100.00	2	1	(1)	-100.00
TOTAL CUSTOMERS	662	688	26	3.78	662	688	26	3.74
THERM USE PER CUSTOMER								
RESIDENTIAL	23.4	24.2	0.8	3.31	264.9	253.0	(11.9)	-4.70
COMMERCIAL	345.7	423.1	77.4	18.29	7,374.4	4,450.0	(2,924.4)	-65.72
FIRM INDUSTRIAL	0.0	265,000.0	265,000.0	100.00	0.0	1,510,000.0	1,510,000.0	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	214,014.0	250,000.0	35,986.0	14.39	4,478,992.5	3,000,000.0	(1,478,992.5)	-49.30

COMPANY: INDIANTOWN GAS COMPANY

CONVERSION FACTOR CALCULATION

**SCHEDULE A-6
(REVISED 8/19/93)**

ACTUAL FOR THE PERIOD OF: JAN 2000 Through DEC 2000

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVG BTU CONTENT <u>CCF PURCHASED</u>	1.03610	1.03620	1.03600	1.03600	1.03570	1.03660	1.03650	1.03920	1.04160	1.03960	1.04070	1.04240
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	15.23568	15.23568	15.23568	15.23568	15.23568	15.23568	15.23568	15.23568	15.23568	15.23568	15.23568	15.23568
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73000	14.73000	14.73000	14.73000	14.73000	14.73000	14.73000	14.73000	14.73000	14.73000	14.73000	14.73000
PRESSURE CORRECTION FACTOR (a/b) psia	1.03433	1.03433	1.03433	1.03433	1.03433	1.03433	1.03433	1.03433	1.03433	1.03433	1.03433	1.03433
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.072	1.072	1.074	1.072	1.071	1.072	1.075	1.075	1.077	1.075	1.076	1.078

COMPANY: INDIANTOWN GAS COMPANY

FINAL FUEL OVER/UNDER RECOVERY

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

FOR THE PERIOD: JANUARY 2000 THROUGH DECEMBER 2000

1	TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2 Line 3	3,682,068
2	TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	A-2 Line 6	3,709,830
3	ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD (2 - 1)		27,762
4	INTEREST PROVISION	A-2 Line 8	5
5	ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD (3 + 4)		27,767
6	LESS: ESTIMATED/ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD JAN 2000 THROUGH DEC 2000 (FROM SCHEDULE E-2) WHICH WAS INCLUDED IN THE CURRENT JAN 2001 THROUGH DEC 2001 PERIOD	E-4 Line 4 Col. 4	7,321
7	FINAL FUEL OVER/UNDER RECOVERY TO BE INCLUDED IN THE PROJECTED JAN 2002 THROUGH DEC 2002 PERIOD (5 - 6)		20,446

Peninsula Energy Services Company

Page 1 of 2

DIVISION OF CHESAPEAKE UTILITIES CORPORATION

P.O. Box 615

Dover, Delaware 19803-0615

REVISED 2/10/00

NATURAL GAS INVOICE		
Customer	Statement Date	07-Feb-00
Indiantown Gas Company, Inc.	Payable Upon Receipt	
P.O. Box 8	Past Due After	22-Feb-00
Indiantown, Florida 34958	Interest Charges will accrue for all payments past due date as per your contract.	
Attention: Mr. Brian Powers		

Production month of: January-00

SERVICE	VOLUME*		DESCRIPTION	UNIT PRICE	TOTAL PRICE
BS	31,900	Net	Contract 5066	\$2.4133	\$76,904.27
Keep Whole	0	Gross	Contract 8668		
K# 5188	3,000	Net	Excess Gas	\$2.41363	\$7,240.89
Swing	0	Net		\$0.0000	\$0.00
Delivered Volume	61,694	Net		\$2.63826	\$162,641.42
MS	104,675	Net	Measured Volumes	\$0.0600	\$5,233.75
NNT	6,200	Net	No Notice Volumes	\$0.0580	\$365.80
D-FTS-1	34,100	Net	Contract 5066	\$0.3753	\$12,797.73
C-FTS-1	31,900	Net	Contract 5066	\$0.0434	\$1,384.46
D-FTS-1	3,000	Net	Contract 5108	\$0.0700	\$210.00
C-FTS-1	3,000	Net	Contract 5108	\$0.0434	\$130.20
Adjustments -Bookout/Cashout/Receipts/Etc.					(\$10,304.69)
TOTAL AMOUNT DUE					<u>\$256,683.83</u>

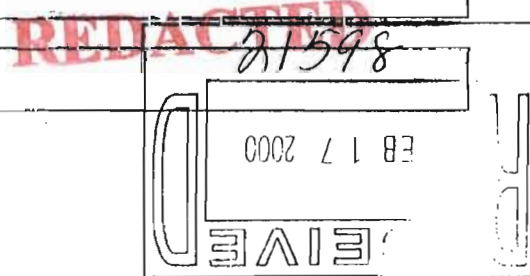
* MMBtu's
 ** Includes 2.75% Fuel

BS - Base Load Service C - Commodity / FBT Usage PCA - PCA Management
 D - Demand / FBT Retention MS - Management Service NNT - No Notice Reservations
 SB - Swing Supply

Please Remit To
 Peninsula Energy Services Company
 Division of Chesapeake Utilities Corporation
 P.O. Box 615
 Dover, Delaware 19803-0615
 Attn: CASH MANAGEMENT

For Wire Payments
 WIRE TRANSFER
 Credit PENINSULA ENERGY SERVICES COMPANY
 PNC Bank, Delaware
 Account #
 Routing Number

For Billing Inquiries call Customer Accounting at (883) 283-8612
 Facsimile Number (883) 284-3895



Peninsula Energy Services Company

DIVISION OF CHESAPEAKE UTILITIES CORPORATION

P.O. Box 615
 Dover, Delaware 19903-0615

NATURAL GAS INVOICE		
Customer	Statement Date	09-Mar-00
IndianTown Gas Company, Inc.	Payable Upon Receipt	
P.O. Box 8	Past Due After	24-Mar-00
IndianTown, Florida 34868		
Attention: Mr. Brian Powers	Interest Charges will accrue for all payments past due date as per your contract.	

Production month of: February-00

SERVICE	VOLUME*		DESCRIPTION	UNIT PRICE	TOTAL PRICE
BS	31,900	Net	Contract 5988	\$2.6981	\$86,089.39
Keep Whole	0	Gross	Contract 5988		
K# 5168	25,135	Net	Excess Gas	\$2.88827	\$67,848.15
Swing	0	Net		\$0.0000	\$0.00
Delivered Volume	50,078	Net		\$2.9888	\$148,885.63
MS	117,086	Net	Measured Volume	\$0.0600	\$6,854.80
NMT	5,800	Net	No Notice Volume	\$0.0590	\$342.20
D-FTS-1	31,900	Net	Contract 5988	\$0.3753	\$11,972.07
C-FTS-1	31,900	Net	Contract 5988	\$0.0434	\$1,384.48
D-FTS-1	25,135	Net	Contract 5988	\$0.1237	\$3,108.20
C-FTS-1	25,135	Net	Contract 5188	\$0.0434	\$1,090.88
Adjustments -Bookout/Cashout/Receipts/Etc.					\$28,272.32
TOTAL AMOUNT DUE					<u>\$352,687.08</u>

* MMBtu's
 ** Includes 3.00% Fuel

BS - BaseLoad Service C - Coenergy / PGT Usage PCA - PCA Management
 D - Demand / PGT Reservations MS - Measurement Service NMT - No Notice Reservations
 SS - Swing Supply

Please Remit To Peninsula Energy Services Company Division of Chesapeake Utilities Corporation P.O. Box 615 Dover, Delaware 19903-0615 Attn: CASH MANAGEMENT	For Wire Payments WIRE TRANSFER Credit PENINSULA ENERGY SERVICES COMPANY PNC Bank, Delaware Account # Routing No.
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REDACTED

For BILLING Inquiries call Customer Accounting at (883) 293-8612
 Facsimile Number (883) 294-3895

Peninsula Energy Services Company

DIVISION OF CHESAPEAKE UTILITIES CORPORATION

P.O. Box 615
Dover, Delaware 19903-0615

NATURAL GAS INVOICE

Customer	Statement Date	04/05/2000
Indiantown Gas Company, Inc. P.O. Box 8 Indiantown, Florida 34956	Payable Upon Receipt Past Due After	15-Apr-00
Attention: Mr. Brian Powers	Interest Charges will accrue for all payments past due date as per your contract.	

Production month of: March-00

SERVICE	VOLUME*		DESCRIPTION	UNIT PRICE	TOTAL PRICE
BS	34,100	Net	Contract 5066	\$2.6959	\$91,930.19
Keep Whole	0	Gross	Contract 5066		
K# 5188	47,675	Net	Excess Gas	\$2.69473	\$128,471.25
Swing	0	Net		\$0.0000	\$0.00
Delivered Volume	49,262	Net		\$3.1456	\$154,958.55
MS	138,079	Net	Measured Volumes	\$0.0500	\$6,903.95
NNT	6,200	Net	No Notice Volumes	\$0.0590	\$365.80
D-FTS-1	34,100	Net	Contract 5066	\$0.3753	\$12,797.73
C-FTS-1	34,100	Net	Contract 5066	\$0.0434	\$1,479.94
D-FTS-1	47,675	Net	Contract 5188	\$0.3437	\$16,385.90
C-FTS-1	47,675	Net	Contract 5188	\$0.0434	\$2,069.10
Adjustments -Bookout/Cashout/Receipts/Etc.					\$31,467.42
TOTAL AMOUNT DUE					<u>\$446,829.83</u>

* MMBtu's
** Includes 3.00% Fuel

BS - BaseLoad Service C - Commodity / FGT Usage PGA - PGA Management
D - Demand / FGT Reservation MS - Management Service NNT - No Notice Reservation
SS - Swing Supply

Please Remit To Peninsula Energy Services Company Division of Chesapeake Utilities Corporation P.O. Box 615 Dover, Delaware 19903-0615 Attn: CASH MANAGEMENT	For Wire Payments WIRE TRANSFER Credit PENINSULA ENERGY SERVICES COMPANY PNC Bank, Delaware Account Routing Number: REDACTED
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For Billing Inquiries call Customer Accounting at	(863) 293-8612
Facsimile Number	(863) 294-3895

Peninsula Energy Services Company

DIVISION OF CHESAPEAKE UTILITIES CORPORATION

P.O. Box 615
Dover, Delaware 19903-0615

NATURAL GAS INVOICE

Customer	Statement Date	05-May-00
Indiantown Gas Company, Inc. P.O. Box 8 Indiantown, Florida 34956	Payable Upon Receipt Past Due After	20-May-00
Attention: Mr. Brian Powers	Interest Charges will accrue for all payments past due date as per your contract.	

Production month of: April-00

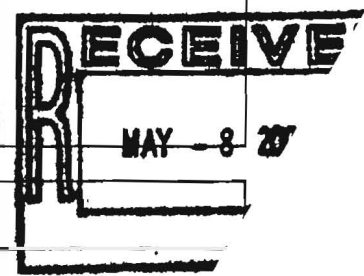
SERVICE	VOLUME*		DESCRIPTION	UNIT PRICE	TOTAL PRICE
BS	33,000	Net	Contract 5066	\$2.9743	\$98,151.90
Keep Whole K# 5188	0 17,472	Gross Net	Contract 5066 Excess Gas		
Swing		Net			\$0.00
Delivered Volume	47,170	Net		\$3.3109	\$156,175.15
MS	100,361	Net	Measured Volumes	\$0.0500	\$5,018.05
NNT	6,000	Net	No Notice Volumes	\$0.0590	\$354.00
D-FTS-1	33,000	Net	Contract 5066	\$0.3753	\$12,384.90
C-FTS-1	33,000	Net	Contract 5066	\$0.0425	\$1,402.50
D-FTS-1	17,472	Net	Contract 5188	\$0.2555	\$4,464.10
C-FTS-1	17,472	Net	Contract 5188	\$0.0425	\$742.56
Adjustments -Bookout/Cashout/Receipts/Etc.					\$20,086.37
TOTAL AMOUNT DUE					<u>\$350,702.47</u>

* MMBtu's
** Includes 2.99% Fuel

BS - Baseload Service C - Commodity / FGT Usage PGA - PGA Management
D - Demand / FGT Reservation MS - Management Service NNT - No Notice Reservation
SS - Swing Supply

Please Remit To Peninsula Energy Services Company Division of Chesapeake Utilities Corporation P.O. Box 615 Dover, Delaware 19903-0615 Attn: CASH MANAGEMENT	For Wire Payments WIRE TRANSFER Credit PENINSULA ENERGY SERVICES COMPANY PNC Bank, Delaware Account Routing Number
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For Billing Inquiries call Customer Accounting at (863) 293-8612
Facsimile Number (863) 294-3895



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Peninsula Energy Services Company

Division of CHESAPEAKE UTILITIES CORPORATION

P.O. Box 615
Dover, Delaware 19903-0615

NATURAL GAS INVOICE		
Customer	Statement Date	05-Jun-00
Indiantown Gas Company, Inc.	Payable Upon Receipt	
P.O. Box 8	Past Due After	20-Jun-00
Indiantown, Florida 34955	Interest Charges will accrue for all payments past due date as per your contract.	
Attention: Mr. Brian Powers		

Production month of: May-00

SERVICE	VOLUME*		DESCRIPTION	UNIT PRICE	TOTAL PRICE
BS	1,550	Net	Contract 5188	\$3.2022	\$4,963.41
Keep Whole	0	Gross	Contract 5866		
K# 5188	6,787	Net	Excess Gas	\$3.16638	\$21,426.89
Swing		Net			\$0.00
Delivered Volume	157,854	Net		\$3.9648	\$625,108.23
MS	146,077	Net	Measured Volume	\$0.0500	\$7,253.85
NNT	3,100	Net	No Notice Volume	\$0.0580	\$182.90
D-FTS-1	1,660	Net	Contract 5866	\$0.3763	\$681.72
C-FTS-1	1,550	Net	Contract 5086	\$0.0425	\$65.88
D-FTS-1	6,767	Net	Contract 5188	\$0.8384	\$5,673.45
C-FTS-1	6,767	Net	Contract 5188	\$0.0425	\$287.60
Adjustments - Bankout/Cashout/Receipts/Etc.					\$8,439.51
TOTAL AMOUNT DUE					<u>\$673,981.44</u>

* MMBtu's
** Includes 3.00% Fuel

BS - Base Load Service C - Commodity / FST Usage PEA - PEA Management
D - Demand / FST Reservation MS - Management Service NNT - No Notice Reservation
SS - Swing Supply

For Wire Payments

Account _____
Routing Number _____

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Facsimile Number (883) 294-3695

Peninsula Energy Services Company

DIVISION OF CHESAPEAKE UTILITIES CORPORATION

P.O. Box 615
Dover, Delaware 19903-0615

NATURAL GAS INVOICE

Customer	Statement Date	07-Jul-00
Indiantown Gas Company, Inc. P.O. Box 8 Indiantown, Florida 34956	Payable Upon Receipt Past Due After	22-Jul-00
Attention: Mr. Brian Powers	Interest Charges will accrue for all payments past due date as per your contract.	

Production month of: June-00

SERVICE	VOLUME*		DESCRIPTION	UNIT PRICE	TOTAL PRICE
BS	1,500	Net	Contract 5085	\$4.5602	\$6,840.30
Keep Whole	0	Gross	Contract 5086		
K# 5188	11,793	Net	Excess Gas	\$4.51278	\$53,219.21
Swing		Net			\$0.00
Delivered Volume	62,000	Net		\$4.5902	\$284,592.40
MS	63,986	Net	Measured Volumes	\$0.0500	\$3,199.30
NNT	3,000	Net	No Notice Volumes	\$0.0590	\$177.00
D-FTS-1	1,500	Net	Contract 5086	\$0.3753	\$562.95
C-FTS-1	1,500	Net	Contract 5086	\$0.0425	\$63.75
D-FTS-1	11,793	Net	Contract 5188	\$0.0889	\$1,048.40
C-FTS-1	11,793	Net	Contract 5188	\$0.0425	\$501.20
Adjustments -Bookout/Cashout/Receipts/Etc.					\$46,116.36
TOTAL AMOUNT DUE					<u>\$396,320.87</u>

* MMBtu's
** Includes 2.99% Fuel

BS - Baseload Service C - Commodity / FGT Usage PGA - PGA Management
D - Demand / FGT Reservation MS - Management Service NNT - No Notice Reservation
SS - Swing Supply

Please Remit To Peninsula Energy Services Company Division of Chesapeake Utilities Corporation P.O. Box 615 Dover, Delaware 19903-0615 Attn: CASH MANAGEMENT	For Wire Payments WIRE TRANSFER Credit PENINSULA ENERGY SERVICES COMPANY PNC Bank, Delaware Account # Routing Number 0200120000
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For Billing Inquiries call Customer Accounting at	(863) 293-8612
Facsimile Number	(863) 294-3895

Peninsula Energy Services Company

DIVISION OF CHESAPEAKE UTILITIES CORPORATION

P.O. Box 615

Dover, Delaware 19903-0615

NATURAL GAS INVOICE		
Customer	Statement Date	03-Aug-00
Indiantown Gas Company, Inc.	Payable Upon Receipt	
P.O. Box 8	Past Due After	18-Aug-00
Indiantown, Florida 34956	Interest Charges will accrue for all payments past due date as per your contract.	
Attention: Mr. Brian Powers		

Production month of: July-00

SERVICE	VOLUME*		DESCRIPTION	UNIT PRICE	TOTAL PRICE
BS	1,550	Net	Contract 5088	\$4.6498	\$7,052.19
Keep Whole	0	Gross	Contract 5088		
K# 5188	6,259	Net	Excess Gas	\$4.49853	\$28,156.30
Swing		Net			\$0.00
Delivered Volumes	10,344	Net		\$4.3984	\$45,507.39
MS	22,906	Net	Measured Volumes	\$0.0500	\$1,145.30
NNT	3,100	Net	No Notice Volumes	\$0.0590	\$182.90
D-FTS-1	1,550	Net	Contract 5088	\$0.3753	\$581.72
C-FTS-1	1,550	Net	Contract 5066	\$0.0425	\$65.88
D-FTS-1	6,259	Net	Contract 5188	\$0.0883	\$552.67
C-FTS-1	6,259	Net	Contract 5188	\$0.0425	\$266.01
Adjustments -Bookout/Cashout/Receipts/Etc.					(\$8,343.51)
TOTAL AMOUNT DUE					<u>\$75,166.85</u>

* MMBtu's
** Includes 2.99% Fuel

BS - BaseLoad Service C - Commodity / FGT Usage PGA - PGA Management
D - Demand / FGT Reservation MS - Management Service NNT - No Notice Reservation
SS - Swing Supply

TMG

Please Remit To Peninsula Energy Services Company Division of Chesapeake Utilities Corporation P.O. Box 615 Dover, Delaware 19903-0615 Attn: CASH MANAGEMENT	For Wire Payments WIRE TRANSFER Credit PENINSULA ENERGY SERVICES COMPANY PNC Bank, Delaware Account # Routing Num#
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For Billing Inquiries call Customer Accounting at	(863) 293-8612
Facsimile Number	(863) 294-3895

Peninsula Energy Services Company

DIVISION OF CHESAPEAKE UTILITIES CORPORATION

P.O. Box 615

Dover, Delaware 19903-0615

NATURAL GAS INVOICE		
Customer	Statement Date	08-Sep-00
Indiantown Gas Company, Inc.	Payable Upon Receipt	
P.O. Box 8	Past Due After	21-Sep-00
Indiantown, Florida 34956	Interest Charges will accrue for all payments past due date as per your contract.	
Attention: Mr. Brian Powers		

Production month of: August-00

SERVICE	VOLUME*		DESCRIPTION	UNIT PRICE	TOTAL PRICE
BS	1,550	Net	Contract 5088	\$3.9882	\$6,181.71
Keep Whole	0	Gross	Contract 5088		
K# 5188	5,385	Net	Excess Gas	\$3.93471	\$21,188.41
Swing		Net			\$0.00
Delivered Volume	35,116	Net		\$5.0494	\$177,314.73
MS	48,731	Net	Measured Volumes	\$0.0500	\$2,436.55
NNT	3,100	Net	No Notice Volumes	\$0.0590	\$182.90
D-FTS-1	1,550	Net	Contract 5066	\$0.3753	\$581.72
C-FTS-1	1,550	Net	Contract 5066	\$0.0425	\$65.88
D-FTS-1	5,385	Net	Contract 5188	\$0.8762	\$4,718.34
C-FTS-1	5,385	Net	Contract 5188	\$0.0425	\$228.86
Adjustments -Bookout/Cashout/Receipts/Etc.					\$27,034.48
TOTAL AMOUNT DUE					<u>\$239,933.58</u>

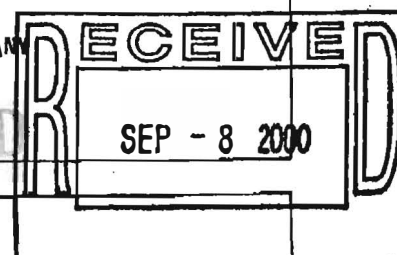
* MMBtu's
** Includes 2.99% Fuel

BS - BaseLoad Service C - Commodity / FGT Usage PGA - PGA Management
D - Demand / FGT Reservation MS - Management Service NNT - No Notice Reservation
SS - Swing Supply

TMG

Please Remit To
Peninsula Energy Services Company
 Division of Chesapeake Utilities Corporation
 P.O. Box 615
 Dover, Delaware 19903-0615
 Attn: CASH MANAGEMENT

For Wire Payments
WIRE TRANSFER
 Credit PENINSULA ENERGY SERVICES COMPANY
 PNC Bank, Delaware
 Account:
 Routing Number: **REDACTED**



For Billing Inquiries call Customer Accounting at
 Facsimile Number

(863) 293-8612
 (863) 294-3895

Peninsula Energy Services Company

DIVISION OF CHESAPEAKE UTILITIES CORPORATION

P.O. Box 615
Dover, Delaware 19903-0615

NATURAL GAS INVOICE		
Customer	Statement Date	04-Oct-00
Indiantown Gas Company, Inc.	Payable Upon Receipt	
P.O. Box 8	Past Due After	19-Oct-00
Indiantown, Florida 34956	Interest Charges will accrue for all payments past due date as per your contract.	
Attention: Mr. Brian Powers		

Production month of: September-00

SERVICE	VOLUME*		DESCRIPTION	UNIT PRICE	TOTAL PRICE
BS	1,500	Net	Contract 5066	\$4.7972	\$7,195.80
Keep Whole	0	Gross	Contract 5066		
K# 5188	6,720	Net	Excess Gas	\$4.75729	\$31,968.99
Swing		Net			\$0.00
Delivered Volumes	31,000	Net		\$5.6977	\$176,628.70
MS	56,304	Net	Measured Volumes	\$0.0500	\$2,815.20
NNT	3,000	Net	No Notice Volumes	\$0.0590	\$177.00
D-FTS-1	1,500	Net	Contract 5066	\$0.3753	\$562.95
C-FTS-1	1,500	Net	Contract 5066	\$0.0425	\$63.75
D-FTS-1	6,720	Net	Contract 5188	\$0.7769	\$5,220.77
C-FTS-1	6,720	Net	Contract 5188	\$0.0425	\$285.60
Adjustments -Bookout/Cashout/Receipts/Etc.					\$61,680.04
TOTAL AMOUNT DUE					<u>\$286,598.80</u>

* MMBtu's
** Includes 2.99% Fuel

BS - Baseload Service C - Commodity / FGT Usage PGA - PGA Management
D - Demand / FGT Reservation MS - Management Service NNT - No Notice Reservation
SS - Swing Supply

Please Remit To
Peninsula Energy Services Company
Division of Chesapeake Utilities Corporation
P.O. Box 615
Dover, Delaware 19903-0615
Attn: CASH MANAGEMENT

For Wire Payments
WIRE TRANSFER
Credit PENINSULA ENERGY SERVICES COMPANY
PNC Bank, Delaware
Account
Routing Number

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For Billing Inquiries call Customer Accounting at
Facsimile Number

(863) 293-8612
(863) 294-3895

Peninsula Energy Services Company

DIVISION OF CHESAPEAKE UTILITIES CORPORATION

P.O. Box 615
Dover, Delaware 19903-0615

NATURAL GAS INVOICE

Customer	Statement Date	03-Nov-00
Indiantown Gas Company, Inc.	Payable Upon Receipt	
P.O. Box 8	Past Due After	18-Nov-00
Indiantown, Florida 34958	Interest Charges will accrue for all payments past due date as per your contract.	
Attention: Mr. Brian Powers		

Production month of: October-00

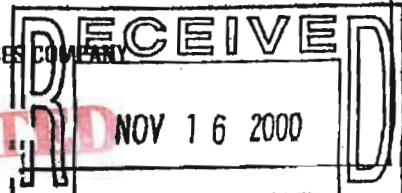
SERVICE	VOLUME*		DESCRIPTION	UNIT PRICE	TOTAL PRICE
BS	1,550	Net	Contract 5068	\$5.4804	\$8,494.62
Keep Whole	0	Gross	Contract 5066		
K# 5188	6,584	Net	Excess Gas	\$5.43418	\$35,778.64
Swing		Net			\$0.00
Delivered Volumes	33,700	Net		\$5.3909	\$181,673.33
MS	37,041	Net	Measured Volumes	\$0.0500	\$1,852.05
NNT	0	Net	No Notice Volumes	\$0.0590	\$0.00
D-FTS-1	1,560	Net	Contract 5066	\$0.3753	\$581.72
C-FTS-1	1,550	Net	Contract 5068	\$0.0477	\$73.94
D-FTS-1	6,584	Net	Contract 5188	\$0.0083	\$54.65
C-FTS-1	6,584	Net	Contract 5188	\$0.0477	\$314.08
Adjustments -Bookout/Cashout/Receipts/Etc.					\$37,350.92
TOTAL AMOUNT DUE					<u>\$266,173.93</u>

* MMBtu's
 ** Includes 3.14% Fuel

BS - Baseload Service C - Commodity / FGT Usage PGA - PGA Management
 D - Demand / FGT Reservation MS - Management Service NNT - No Notice Reservation
 BS - Swing Supply

Please Remit To
Peninsula Energy Services Company
 Division of Chesapeake Utilities Corporation
 P.O. Box 615
 Dover, Delaware 19903-0615
 Attn: CASH MANAGEMENT

For Wire Payments
WIRE TRANSFER
 Credit PENINSULA ENERGY SERVICES COMPANY
 PNC Bank, Delaware
 Account **REDACTED**
 Routing Number **REDACTED**



For Billing Inquiries call Customer Accounting at

(863) 293-1053
 (863) 294-3895

Peninsula Energy Services Company

DIVISION OF CHESAPEAKE UTILITIES CORPORATION

P.O. Box 615
Dover, Delaware 19903-0615

NATURAL GAS INVOICE

Customer	Statement Date	07-Dec-00
Indiantown Gas Company, Inc.	Payable Upon Receipt	
P.O. Box 8	Past Due After	22-Dec-00
Indiantown, Florida 34956	Interest Charges will accrue for all payments past due date as per your contract.	
Attention: Mr. Brian Powers		

Production month of: November-00

SERVICE	VOLUME*		DESCRIPTION	UNIT PRICE	TOTAL PRICE
BS	33,000	Net	Contract 5066	\$4.6173	\$152,370.90
Keep Whole	0	Gross	Contract 5066		
K# 5188	0	Net	Excess Gas	\$4.61560	\$0.00
Swing		Net			\$0.00
Delivered Volumes	8,500	Net		\$6.7377	\$57,270.45
MS	37,438	Net	Measured Volumes	\$0.0500	\$1,871.90
NNT	6,000	Net	No Notice Volumes	\$0.0590	\$354.00
D-FTS-1	33,000	Net	Contract 5066	\$0.3753	\$12,384.90
C-FTS-1	33,000	Net	Contract 5066	\$0.0477	\$1,574.10
D-FTS-1	0	Net	Contract 5138	\$0.0000	\$0.00
C-FTS-1	0	Net	Contract 5138	\$0.0477	\$0.00
Adjustments -Bookout/Cashout/Receipts/Etc.					(\$27,372.26)
TOTAL AMOUNT DUE					<u>\$198,453.99</u>

* MMBtu's
** Includes 2.75% Fuel

BS = Baseload Service C = Commodity / FGT Usage PGA = PGA Management
D = Demand / FGT Reservation MS = Management Service NNT = No Notice Reservation
SS = Swing Supply

Please Remit To Peninsula Energy Services Company Division of Chesapeake Utilities Corporation P.O. Box 615 Dover, Delaware 19903-0615 Attn: CASH MANAGEMENT	For Wire Payments WIRE TRANSFER Credit PENINSULA ENERGY SERVICES COMPANY PNC Bank, Delaware Account# Routin umber	<div style="border: 2px solid black; padding: 5px; width: fit-content; margin: 0 auto;"> RECEIVED DEC 12 2000 22471 </div>
For Billing Inquiries call Customer Accounting at Facsimile Number	(863) 293-8612 (863) 294-3895	

Peninsula Energy Services Company

DIVISION OF CHESAPEAKE UTILITIES CORPORATION

P.O. Box 615
 Dover, Delaware 19903-0615

NATURAL GAS INVOICE		
Customer	Statement Date	01/04/01
Indiantown Gas Company, Inc. P.O. Box 8 Indiantown, Florida 34956	Payable Upon Receipt Past Due After	01/19/01
Attention: Mr. Brian Powers	Interest Charges will accrue for all payments past due date as per your contract.	

Production month of: December-00

SERVICE	VOLUME*		DESCRIPTION	UNIT PRICE	TOTAL PRICE
BS	34,100	Net	Contract 5088	\$6.1519	\$209,779.79
Keep Whole	0	Gross	Contract 5066		
K# 5188	0	Net	Excess Gas	\$6.15024	\$0.00
Swing		Net			\$0.00
Delivered Volumes	3,500	Net		\$9.1372	\$31,980.20
MS	43,736	Net	Measured Volumes	\$0.0500	\$2,186.80
NNT	6,200	Net	No Notice Volumes	\$0.0590	\$365.80
D-FTS-1	34,100	Net	Contract 5066	\$0.3753	\$12,797.73
C-FTS-1	34,100	Net	Contract 5088	\$0.0477	\$1,626.57
D-FTS-1	0	Net	Contract 5138	\$0.0000	\$0.00
C-FTS-1	0	Net	Contract 5138	\$0.0477	\$0.00
Adjustments -Bookout/Cashout/Receipts/Etc.					(\$788.77)
TOTAL AMOUNT DUE					<u>\$257,938.12</u>

* MMBtu's
 ** Includes 2.25% Fuel

BS - Baseload Service C - Commodity / FGT Usage PSA - PSA Management
 D - Demand / FGT Reservation MS - Management Service NNT - No Notice Reservation
 SS - Swing Supply

Please Remit To Peninsula Energy Services Company Division of Chesapeake Utilities Corporation P.O. Box 615 Dover, Delaware 19903-0615 Attn: CASH MANAGEMENT	For Wire Payments WIRE TRANSFER Credit PENINSULA ENERGY SERVICES COMPANY PNC Bank, Delaware Account # REDACTED Routing Number REDACTED	<div style="border: 2px solid black; padding: 5px; width: fit-content; margin: 0 auto;"> <p style="font-size: 24px; margin: 0;">RECEIVED</p> <p style="font-size: 18px; margin: 0;">JAN 16 2001</p> <p style="font-size: 24px; margin: 0;">20537</p> </div>
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For Billing Inquiries call Customer Accounting at Facsimile Number	(863) 293-1053 (863) 294-3895
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COMPANY: Indiantown Gas Company

PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION

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

ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD:

Jan 2002 Through Dec 2002

Review 9-26-01

COST OF GAS PURCHASED	PROJECTION												TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
2 NO NOTICE RESERVATION	0	0	0	0	0	0	0	0	0	0	0	0	0
3 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
4 COMMODITY (Other)	486,091	461,141	453,748	428,324	253,141	114,137	109,850	114,137	149,857	211,164	280,011	456,520	3,517,920
5 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
6 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
LESS END-USE CONTRACT													
7 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
8 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
9	0	0	0	0	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0	0	0	0	0	0
11 TOTAL (1+2+3+4+5+6)-(7+8+9+10)	486,091	461,141	453,748	428,324	253,141	114,137	109,850	114,137	149,857	211,164	280,011	456,520	3,517,920
12 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
13 COMPANY USE	0	0	0	0	0	0	0	0	0	0	0	0	0
14 THERM SALES REVENUES	486091	461,141	453,748	428,324	253,141	114,137	109,850	114,137	149,857	211,164	280,011	456,520	3,517,920
THERMS PURCHASED													
15 COMMODITY (Pipeline) Billing Determinants Only	0	0	0	0	0	0	0	0	0	0	0	0	0
16 NO NOTICE RESERVAT Billing Determinants Only	0	0	0	0	0	0	0	0	0	0	0	0	0
17 SWING SERVICE Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
18 COMMODITY (Other) Commodity	499,000	499,000	491,000	490,000	327,000	222,000	217,900	222,000	222,000	228,500	303,000	494,000	4,215,400
19 DEMAND Billing Determinants Only	0	0	0	0	0	0	0	0	0	0	0	0	0
20 OTHER Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
LESS END-USE CONTRACT													
21 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
22 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
23	0	0	0	0	0	0	0	0	0	0	0	0	0
24 TOTAL PURCHASES (+17+18+20)-(21+23)	499,000	499,000	491,000	490,000	327,000	222,000	217,900	222,000	222,000	228,500	303,000	494,000	4,215,400
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26 COMPANY USE	0	0	0	0	0	0	0	0	0	0	0	0	0
27 TOTAL THERM SALES (24-26)	499,000	499,000	491,000	490,000	327,000	222,000	217,900	222,000	222,000	228,500	303,000	494,000	4,215,400
CENTS PER THERM													
28 COMMODITY (Pipeline) (1/15)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
29 NO NOTICE RESERVAT (2/16)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
30 SWING SERVICE (3/17)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
31 COMMODITY (Other) (4/18)	0.97413	0.92413	0.92413	0.87413	0.77413	0.51413	0.50413	0.51413	0.67413	0.92413	0.92413	0.92413	0.83454
32 DEMAND (5/19)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
33 OTHER (6/20)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
LESS END-USE CONTRACT													
34 COMMODITY Pipeline (7/21)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
35 DEMAND (8/22)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
36 (9/23)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
37 TOTAL COST OF PURCHASES (11/24)	0.97413	0.92413	0.92413	0.87413	0.77413	0.51413	0.50413	0.51413	0.67413	0.92413	0.92413	0.92413	0.83454
38 NET UNBILLED (12/25)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
39 COMPANY USE (13/26)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
40 TOTAL COST OF THERMS SOLD (11/27)	0.97413	0.92413	0.92413	0.87413	0.77413	0.51413	0.50413	0.51413	0.67413	0.92413	0.92413	0.92413	0.83454
41 TRUE-UP (E-2)	0.00122	0.00122	0.00122	0.00122	0.00122	0.00122	0.00122	0.00122	0.00122	0.00122	0.00122	0.00122	0.00122
42 TOTAL COST OF GAS (40+41)	0.97535	0.92535	0.92535	0.87535	0.77535	0.51535	0.50535	0.51535	0.67535	0.92535	0.92535	0.92535	0.83576
43 REVENUE TAX FACTOR	1.03090	1.03090	1.03090	1.03090	1.03090	1.03090	1.03090	1.03090	1.03090	1.03090	1.03090	1.03090	1.03090
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	100.5491	95.3948	95.3948	90.2401	79.9311	53.1277	52.0968	53.1277	69.6221	95.3948	95.3948	95.3948	86.1597
45 PGA FACTOR ROUNDED TO NEAREST .001	100.549	95.395	95.395	90.24	79.931	53.128	52.097	53.128	69.622	95.395	95.395	95.395	86.159

PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION

SUPPORTING DATA FOR THE PROJECTED PERIOD:

JANUARY 2001 Through DECEMBER 2001

COST OF GAS PURCHASED	ACTUAL					REVISED PROJECTION							TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
2 NO NOTICE RESERVATION	0	0	0	0	0	0	0	0	0	0	0	0	0
3 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
4 COMMODITY (Other)	544,781	313,650	536,733	828,409	331,744	282,008	49,175	90,995	46,688	123,750	148,125	136,875	3,432,933
5 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
6 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
LESS END-USE CONTRACT													
7 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
8 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
9	0	0	0	0	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0	0	0	0	0	0
11 TOTAL ((1+2+3+4+5+6)-(7+8+9+10))	544,781	313,650	536,733	828,409	331,744	282,008	49,175	90,995	46,688	123,750	148,125	136,875	3,432,933
12 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
13 COMPANY USE	0	0	0	0	0	0	0	0	0	0	0	0	0
14 THERM SALES REVENUES	446,022	391,417	561,309	809,821	331,954	280,256	47,778	83,725	46,688	123,750	148,125	136,875	3,407,720
THERMS PURCHASED													
15 COMMODITY (Pipeline) Billing Determinants Only	0	0	0	0	0	0	0	0	0	0	0	0	0
16 NO NOTICE RESERVAT Billing Determinants Only	0	0	0	0	0	0	0	0	0	0	0	0	0
17 SWING SERVICE Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
18 COMMODITY (Other) Commodity	523,650	450,040	1,182,320	1,040,050	930,250	434,030	113,700	186,900	124,500	495,000	375,000	375,000	6,230,440
19 DEMAND Billing Determinants Only	0	0	0	0	0	0	0	0	0	0	0	0	0
20 OTHER Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
LESS END-USE CONTRACT													
21 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
22 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
23	0	0	0	0	0	0	0	0	0	0	0	0	0
24 TOTAL PURCHASES (+17+18+20)-(21+23)	523,650	450,040	1,182,320	1,040,050	930,250	434,030	113,700	186,900	124,500	495,000	375,000	375,000	6,230,440
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26 COMPANY USE	0	0	0	0	0	0	0	0	0	0	0	0	0
27 TOTAL THERM SALES (24-26)	543,152	463,655	1,201,757	1,063,142	942,601	456,053	113,923	132,677	124,500	495,000	375,000	375,000	6,286,460
CENTS PER THERM													
28 COMMODITY (Pipeline) (1/15)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
29 NO NOTICE RESERVAT (2/16)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
30 SWING SERVICE (3/17)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
31 COMMODITY (Other) (4/18)	1.04035	0.69694	0.45397	0.79651	0.35662	0.64974	0.43250	0.48686	0.37500	0.25000	0.39500	0.36500	0.55099
32 DEMAND (5/19)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
33 OTHER (6/20)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
LESS END-USE CONTRACT													
34 COMMODITY Pipeline (7/21)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
35 DEMAND (8/22)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
36 (9/23)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
37 TOTAL COST OF PURCHASES (11/24)	1.04035	0.69694	0.45397	0.79651	0.35662	0.64974	0.43250	0.48686	0.37500	0.25000	0.39500	0.36500	0.55099
38 NET UNBILLED (12/25)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
39 COMPANY USE (13/26)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
40 TOTAL COST OF THERMS SOLD (11/27)	1.00300	0.67647	0.44662	0.77921	0.35195	0.61837	0.43165	0.68584	0.37500	0.25000	0.39500	0.36500	0.54608
41 TRUE-UP (E-2)	0.00003	0.00003	0.00003	0.00003	0.00003	0.00003	0.00003	0.00003	0.00003	0.00003	0.00003	0.00003	0.00003
42 TOTAL COST OF GAS (40+41)	100.303	67.650	44.665	77.924	35.198	61.840	43.168	68.587	37.503	25.003	39.503	36.503	54.611
43 REVENUE TAX FACTOR	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	102.2198	68.9428	45.5185	79.4131	35.8706	63.0216	43.9929	69.8977	38.2197	25.4808	40.2579	37.2006	55.6546
45 PGA FACTOR ROUNDED TO NEAREST .001	102.220	68.943	45.519	79.413	35.871	63.022	43.993	69.898	38.22	25.481	40.258	37.201	55.655

FOR THE CURRENT PERIOD: JANUARY 2001 Through DECEMBER 2001

	ACTUAL					REVISED PROJECTION							TOTAL PERIOD
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
TRUE-UP CALCULATION													
1 PURCHASED GAS COST													\$0
2 TRANSPORTATION COST	\$544,781	\$313,650	\$536,733	\$828,409	\$331,744	\$282,008	\$49,175	\$90,995	\$46,688	\$123,750	\$148,125	\$136,875	\$3,432,933
3 TOTAL	\$544,781	\$313,650	\$536,733	\$828,409	\$331,744	\$282,008	\$49,175	\$90,995	\$46,688	\$123,750	\$148,125	\$136,875	\$3,432,933
4 FUEL REVENUES (NET OF REVENUE TAX)	\$446,022	\$391,417	\$561,309	\$809,821	\$331,954	\$280,256	\$47,778	\$83,725	\$46,688	\$123,750	\$148,125	\$136,875	\$3,407,720
5 TRUE-UP COLLECTED OR (REFUNDED)	(\$12)	(\$12)	(\$12)	(\$12)	(\$12)	(\$12)	(\$12)	(\$12)	(\$12)	(\$12)	(\$12)	(\$12)	(\$144)
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	\$446,010	\$391,405	\$561,297	\$809,809	\$331,942	\$280,244	\$47,788	\$83,713	\$46,676	\$123,738	\$148,113	\$136,863	\$3,407,576
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(\$98,771)	\$77,755	\$24,564	(\$18,600)	\$198	(\$1,764)	(\$1,409)	(\$7,282)	(\$12)	(\$12)	(\$12)	(\$12)	(\$25,357)
8 INTEREST PROVISION-THIS PERIOD (21)	(\$146)	(\$177)	\$48	\$56	\$18	\$14	\$9	(\$4)	(\$15)	(\$15)	(\$15)	(\$15)	(\$242)
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	\$20,297	(\$78,608)	(\$1,018)	\$23,606	\$5,074	\$5,302	\$3,564	\$2,176	(\$5,098)	(\$5,113)	(\$5,127)	(\$5,142)	\$20,297
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	\$12	\$12	\$12	\$12	\$12	\$12	\$12	\$12	\$12	\$12	\$12	\$12	\$144
10a FLEX RATE REFUND (if applicable)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(\$78,808)	(\$1,018)	\$23,606	\$5,074	\$5,302	\$3,564	\$2,178	(\$5,098)	(\$5,113)	(\$5,127)	(\$5,142)	(\$5,157)	(\$5,157)
INTEREST PROVISION													
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	\$20,297	(\$78,608)	(\$1,018)	\$23,606	\$5,074	\$5,302	\$3,564	\$2,176	(\$5,098)	(\$5,113)	(\$5,127)	(\$5,142)	\$20,297
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(\$76,462)	(\$641)	\$23,558	\$5,018	\$5,264	\$3,550	\$2,167	(\$5,094)	(\$5,098)	(\$5,113)	(\$5,127)	(\$5,142)	(\$4,916)
14 TOTAL (12+13)	(\$56,165)	(\$79,449)	\$22,540	\$28,623	\$10,358	\$8,852	\$5,731	(\$2,918)	(\$10,196)	(\$10,225)	(\$10,255)	(\$10,285)	\$15,382
15 AVERAGE (50% OF 14)	(\$29,083)	(\$39,725)	\$11,270	\$14,312	\$5,179	\$4,428	\$2,865	(\$1,459)	(\$5,098)	(\$5,113)	(\$5,127)	(\$5,142)	\$7,691
16 INTEREST RATE - FIRST DAY OF MONTH	8.50	5.55	5.15	5.00	4.37	3.94	3.73	3.75	3.47	3.47	3.47	3.47	3.47
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.55	5.15	5.00	4.37	3.94	3.73	3.75	3.47	3.47	3.47	3.47	3.47	0.00
18 TOTAL (16+17)	12.05	10.70	10.15	9.37	8.31	7.67	7.48	7.22	6.94	6.94	6.94	6.94	0.00
19 AVERAGE (50% OF 18)	6.03	5.35	5.08	4.69	4.16	3.84	3.74	3.61	3.47	3.47	3.47	3.47	3.47
20 MONTHLY AVERAGE (19/12 Months)	0.50	0.45	0.42	0.39	0.35	0.32	0.31	0.30	0.29	0.29	0.29	0.29	0.29
21 INTEREST PROVISION (15x20)	-148	-177	48	56	18	14	9	-4	-15	-15	-15	-15	-242

COMPANY: Indiantown Gas Company

**CALCULATION OF TRUE-UP AMOUNT
PROJECTED PERIOD**

**SCHEDULE E-4
(REVISED 8/19/93)**

ESTIMATED FOR THE PROJECTED PERIOD: Jan 2002 Through Dec 2002

	PRIOR PERIOD: JANUARY 00 - DECEMBER 00			CURRENT PERIOD: JANUARY 00 - DECEMBER 00	
	(1) EIGHT MONTHS ACTUAL PLUS FOUR MONTHS REVISED ESTIMATE	(2) ACTUAL	(3) (2)-(1) DIFFERENCE	(4) EIGHT MONTHS ACTUAL PLUS FOUR MONTHS REVISED ESTIMATE	(5) (3)+(4) TOTAL TRUE-UP
1 TOTAL THERM SALES \$	\$3,747,070	\$3,709,830	(\$37,240)	\$3,407,676	\$3,370,336
2 TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION	\$7,264	\$27,762	\$20,498	(\$25,357)	(\$4,859)
3 INTEREST PROVISION FOR THIS PERIOD	\$57	\$5	(\$52)	(\$242)	(\$294)
4 END OF PERIOD TOTAL NET TRUE-UP	\$7,321	\$27,767	\$20,446	(\$25,598)	(\$5,152)

NOTE: EIGHT MONTHS ACTUAL FOUR MONTHS REVISED ESTIMATE DATA OBTAINED FROM SCHEDULE (E-2).

COLUMN (1) DATA OBTAINED FROM SCHEDULE (E-2)	<u>(\$5,152)</u>	equals	(\$0.00122) PER THERM
COLUMN (2) DATA OBTAINED FROM SCHEDULE (A-2)	4,215,400		TRUE UP COLLECTION
LINE 4 COLUMN (3) SAME AS LINE 7 SCHEDULE (A-7)			
LINE 4 COLUMN (1) SAME AS LINE 8 SCHEDULE (A-7)			
LINE 2 COLUMN (4) SAME AS LINE 7 SCHEDULE (E-2)			
LINE 3 COLUMN (4) SAME AS LINE 8 SCHEDULE (E-2)			

COMPANY: SEBRING GAS SYSTEM, INC.

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

FINAL FUEL OVER/UNDER RECOVERY

FOR THE PERIOD: JAN 00 Through DEC 00

		TOTAL
1	TOTAL ACTUAL FUEL COST FOR THE PERIOD A-2 Line 3	\$342,091
2	TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD A-2 Line 6	\$327,731
3	ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD (2-1)	(\$14,360)
4	INTEREST PROVISION ACTUAL OVER/UNDER RECOVERY A-2 Line 8	\$664
5	FOR THE PERIOD (3+4)	(\$13,696)
6	LESS: ESTIMATED/ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD JANUARY THROUGH DECEMBER E-4 Line 4 Col.4	(\$20,338)
7	FINAL FUEL OVER/UNDER RECOVERY TO BE INCLUDED IN THE PROJECTED JANUARY THROUGH DECEMBER (5-6) PERIOD	\$6,642

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 01000.3-ET EXHIBIT NO. 6
COMPANY/
WITNESS: Melinda
DATE: 11-20 + 21-01

COMPANY: SEBRING GAS SYSTEM, INC.

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

FINAL FUEL OVER/UNDER RECOVERY

FOR THE PERIOD: JAN 00 Through DEC 00

TOTAL

1 TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2 Line 3		\$342,091
2 TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	A-2 Line 6		\$327,731
3 ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD (2-1)			(\$14,360)
4 INTEREST PROVISION ACTUAL OVER/UNDER RECOVERY	A-2 Line 8		\$664
5 FOR THE PERIOD (3+4)			(\$13,696)
6 LESS: ESTIMATED/ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD JANUARY THROUGH DECEMBER	E-4 Line 4 Col.4		(\$20,338)
7 FINAL FUEL OVER/UNDER RECOVERY TO BE INCLUDED IN THE PROJECTED JANUARY THROUGH DECEMBER (5-6) PERIOD			\$6,642

PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION

ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD:

JANUARY 2002 THROUGH DECEMBER 2002

COST OF GAS PURCHASED	PROJECTION												TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
1 COMMODITY (Pipeline)	\$296	\$268	\$261	\$212	\$205	\$188	\$186	\$186	\$169	\$180	\$209	\$258	\$2,618
2 NO NOTICE SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
3 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
4 COMMODITY (Other)	\$83,300	\$70,840	\$71,250	\$56,730	\$54,870	\$40,500	\$37,450	\$34,775	\$31,590	\$33,670	\$39,000	\$62,900	\$616,875
5 DEMAND	\$3,159	\$2,862	\$2,788	\$2,267	\$2,193	\$2,007	\$1,989	\$1,989	\$1,806	\$1,925	\$2,230	\$2,751	\$27,967
6 OTHER - TECO Trans. Chg.	\$2,890	\$2,618	\$2,550	\$2,074	\$2,006	\$1,836	\$1,819	\$1,819	\$1,652	\$1,761	\$2,040	\$2,516	\$25,582
LESS END-USE CONTRACT													
7 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
8 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
9	0	0	0	0	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0	0	0	0	0	0
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$89,645	\$76,588	\$76,849	\$61,284	\$59,274	\$44,531	\$41,444	\$38,769	\$35,218	\$37,537	\$43,479	\$68,424	\$673,042
12 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
13 COMPANY USE	0	0	0	0	0	0	0	0	0	0	0	0	0
14 TOTAL THERM SALES	\$89,645	\$76,588	\$76,849	\$61,284	\$59,274	\$44,531	\$41,444	\$38,769	\$35,218	\$37,537	\$43,479	\$68,424	\$673,042
THERMS PURCHASED													
15 COMMODITY (Pipeline) Billing Determinants Only	85,000	77,000	75,000	61,000	59,000	54,000	53,500	53,500	48,600	51,800	60,000	74,000	752,400
16 NO NOTICE SERVICE Billing Determinants Only	0	0	0	0	0	0	0	0	0	0	0	0	0
17 SWING SERVICE Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
18 COMMODITY (Other) Commodity	85,000	77,000	75,000	61,000	59,000	54,000	53,500	53,500	48,600	51,800	60,000	74,000	752,400
19 DEMAND Billing Determinants Only	85,000	77,000	75,000	61,000	59,000	54,000	53,500	53,500	48,600	51,800	60,000	74,000	752,400
20 OTHER Commodity	85,000	77,000	75,000	61,000	59,000	54,000	53,500	53,500	48,600	51,800	60,000	74,000	752,400
LESS END-USE CONTRACT													
21 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
22 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
23	0	0	0	0	0	0	0	0	0	0	0	0	0
24 TOTAL PURCHASES (+17+18+20)-(21+22+23)	65,000	77,000	75,000	61,000	59,000	54,000	53,500	53,500	48,600	51,800	60,000	74,000	752,400
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26 COMPANY USE	0	0	0	0	0	0	0	0	0	0	0	0	0
27 TOTAL THERM SALES (24-26)	65,000	77,000	75,000	61,000	59,000	54,000	53,500	53,500	48,600	51,800	60,000	74,000	752,400
CENTS PER THERM													
28 COMMODITY (Pipeline) (1/15)	0.348	0.348	0.348	0.348	0.348	0.348	0.348	0.348	0.348	0.348	0.348	0.348	0.348
29 NO NOTICE SERVICE (2/16)	0	0	0	0	0	0	0	0	0	0	0	0	0
30 SWING SERVICE (3/17)	0	0	0	0	0	0	0	0	0	0	0	0	0
31 COMMODITY (Other) (4/18)	98.000	92.000	95.000	93.000	93.000	75.000	70.000	65.000	65.000	65.000	65.000	85.000	81.988
32 DEMAND (5/19)	3.717	3.717	3.717	3.717	3.717	3.717	3.717	3.717	3.717	3.717	3.717	3.717	3.717
33 OTHER (teco) (6/20)	3.400	3.400	3.400	3.400	3.400	3.400	3.400	3.400	3.400	3.400	3.400	3.400	3.400
LESS END-USE CONTRACT													
34 COMMODITY Pipeline (7/21)	0	0	0	0	0	0	0	0	0	0	0	0	0
35 DEMAND (8/22)	0	0	0	0	0	0	0	0	0	0	0	0	0
36 (9/23)	0	0	0	0	0	0	0	0	0	0	0	0	0
37 TOTAL COST OF PURCHASE (11/24)	105.465	99.465	102.465	100.465	100.465	82.465	77.465	72.465	72.465	72.465	72.465	92.465	89.453
38 NET UNBILLED (12/25)	0	0	0	0	0	0	0	0	0	0	0	0	0
39 COMPANY USE (13/26)	0	0	0	0	0	0	0	0	0	0	0	0	0
40 TOTAL COST OF THERM SOLD (37)	105.465	99.465	102.465	100.465	100.465	82.465	77.465	72.465	72.465	72.465	72.465	92.465	89.453
41 TRUE-UP (E-4)	(3.09964)	(3.09964)	(3.09964)	(3.09964)	(3.09964)	(3.09964)	(3.09964)	(3.09964)	(3.09964)	(3.09964)	(3.09964)	(3.09964)	(3.09964)
42 TOTAL COST OF GAS (40+41)	102.365	96.365	99.365	97.365	97.365	79.365	74.365	69.365	69.365	69.365	69.365	89.365	86.353
43 REVENUE TAX FACTOR	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	104.322	98.207	101.264	99.226	99.226	80.882	75.786	70.691	70.691	70.691	70.691	91.073	88.004
45 PGA FACTOR ROUNDED TO NEAREST .001	104.322	98.207	101.264	99.226	99.226	80.882	75.786	70.691	70.691	70.691	70.691	91.073	88.004

PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION

REVISED ESTIMATE FOR THE PROJECTED PERIOD:

JAN 01 Through DEC 01

COST OF GAS PURCHASED	ACTUAL								REVISED PROJECTION					TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC		
1 COMMODITY (Pipeline)	\$257	\$233	\$258	\$183	\$195	\$172	\$183	\$179	\$172	\$180	\$215	\$269	\$2,486	
2 NO NOTICE SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0.00	
3 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0.00	
4 COMMODITY (Other)	\$82,272	\$36,484	\$34,373	\$32,084	\$25,716	\$19,240	\$17,340	\$16,929	\$12,000	\$12,500	\$15,000	\$18,750	\$324,688	
5 DEMAND	\$2,798	\$2,527	\$2,798	\$2,707	\$2,305	\$1,840	\$1,951	\$1,914	\$1,338	\$1,394	\$1,673	\$2,091	\$25,335	
6 OTHER	\$2,737	\$1,849	\$2,063	\$1,910	\$1,733	\$1,609	\$1,631	\$1,600	\$1,563	\$1,629	\$1,954	\$2,443	\$22,721	
LESS END-USE CONTRACT														
7 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0.00	
8 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0.00	
9	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	0	0	0	0	0	0	0	0	0	0	0	0	0.00	
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$68,064	\$43,093	\$39,492	\$36,884	\$29,949	\$22,861	\$21,105	\$20,622	\$15,074	\$15,702	\$18,842	\$23,553	\$375,241	
12 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0.00	
13 COMPANY USE	0	0	0	0	0	0	0	0	0	0	0	0	0.00	
14 TOTAL THERM SALES	\$64,477	\$60,162	\$65,415	\$42,292	\$35,419	\$25,036	\$23,547	\$16,844	\$16,939	\$17,645	\$21,173	\$26,467	\$415,415	
THERMS PURCHASED														
15 COMMODITY (Pipeline)	54,190	49,000	54,250	52,500	56,050	49,500	52,500	51,500	48,000	50,000	60,000	75,000	652,490	
16 NO NOTICE SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	
17 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	
18 COMMODITY (Other)	65,230	61,000	66,250	58,000	50,100	49,500	52,500	51,500	48,000	50,000	60,000	75,000	707,080	
19 DEMAND	54,250	49,000	54,250	52,500	62,000	49,500	52,500	51,500	48,000	50,000	60,000	75,000	658,500	
20 OTHER	85,987	57,640	64,178	59,342	53,544	49,680	50,187	49,123	48,000	50,000	60,000	75,000	702,681	
LESS END-USE CONTRACT														
21 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0	
22 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	0	0	0	0	0	0	0	0	0	0	0	0	0	
24 TOTAL PURCHASES (15+16+17+18+19+20)-(21+22+23)	85,230	61,000	66,250	58,000	50,100	49,500	52,500	51,500	48,000	50,000	60,000	75,000	707,080	
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0	
26 COMPANY USE	0	0	0	0	0	0	0	0	0	0	0	0	0	
27 TOTAL THERM SALES	91,444	60,198	66,845	60,426	56,105	52,137	55,029	52,067	48,000	50,000	60,000	75,000	727,251	
CENTS PER THERM														
28 COMMODITY (Pipeline) (1/15)	0.474	0.476	0.476	0.349	0.348	0.347	0.349	0.348	0.359	0.359	0.359	0.359	0.383	
29 NO NOTICE SERVICE (2/16)	0	0	0	0	0	0	0	0	0	0	0	0	0	
30 SWING SERVICE (3/17)	0	0	0	0	0	0	0	0	0	0	0	0	0	
31 COMMODITY (Other) (4/18)	96.529	63.089	51.884	55.317	51.329	38.869	33.029	32.872	25.000	25.000	25.000	25.000	45.920	
32 DEMAND (5/19)	5.158	5.157	5.158	5.156	3.718	3.717	3.716	3.717	3.717	3.717	3.717	3.717	3.847	
33 OTHER (6/20)	3.183	3.208	3.214	3.219	3.237	3.239	3.250	3.257	3.257	3.257	3.257	3.257	3.233	
LESS END-USE CONTRACT														
34 COMMODITY Pipeline (7/21)	0	0	0	0	0	0	0	0	0	0	0	0	0	
35 DEMAND (8/22)	0	0	0	0	0	0	0	0	0	0	0	0	0	
36 (9/23)	0	0	0	0	0	0	0	0	0	0	0	0	0	
37 TOTAL COST (11/24)	103.325	70.644	59.611	63.593	59.778	46.184	40.200	40.043	31.404	31.404	31.404	31.404	53.069	
38 NET UNBILLED (12/25)	0	0	0	0	0	0	0	0	0	0	0	0	0	
39 COMPANY USE (13/26)	0	0	0	0	0	0	0	0	0	0	0	0	0	
40 TOTAL THERM SALES (37)	96.304	71.585	59.080	61.040	53.380	43.848	38.353	39.607	31.404	31.404	31.404	31.404	51.597	
41 TRUE-UP (E-2)	3.22380	3.22380	3.22380	3.22380	3.22380	3.22380	3.22380	3.22380	3.22380	3.22380	3.22380	3.22380	3.22380	
42 TOTAL COST OF GAS (40+41)	99.528	74.809	62.304	64.264	56.604	47.072	41.577	42.831	34.628	34.628	34.628	34.628	54.821	
43 REVENUE TAX FACTOR	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	101.430	76.238	63.494	65.492	57.685	47.971	42.371	43.649	35.289	35.289	35.289	35.289	55.869	
45 PGA FACTOR ROUNDED TO NEAREST .001	101.430	76.238	63.494	65.492	57.685	47.971	42.371	43.649	35.289	35.289	35.289	35.289	55.869	

FOR THE CURRENT PERIOD: JAN 01 Through DEC 01

	ACTUAL								REVISED PROJECTION				TOTAL PERIOD
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
TRUE-UP CALCULATION													
1 PURCHASED GAS COST	\$82,529	\$38,717	\$34,631	\$32,267	\$25,911	\$19,412	\$17,523	\$17,108	\$12,172	\$12,680	\$15,215	\$19,019	327,184
2 TRANSPORTATION COST	5,535	4,376	4,861	4,617	4,038	3,449	3,582	3,514	2,901	3,022	3,627	4,534	48,056
3 TOTAL	88,064	43,093	39,492	36,884	29,949	22,861	21,105	20,622	15,074	15,702	18,842	23,553	375,241
4 FUEL REVENUES (NET OF REVENUE TAX)	64,477	60,162	65,415	42,292	35,419	25,036	23,547	16,844	16,939	17,645	21,173	26,467	415,415
5 TRUE-UP COLLECTED OR (REFUNDED)	(1,980)	(1,980)	(1,980)	(1,980)	(1,980)	(1,980)	(1,980)	(1,980)	(1,980)	(1,980)	(1,980)	(1,980)	(23,760)
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	62,497	58,182	63,435	40,312	33,439	23,056	21,567	14,864	14,959	15,665	19,193	24,487	391,655
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(25,567)	15,089	23,943	3,428	3,490	195	462	(5,758)	(115)	(37)	351	934	16,415
8 INTEREST PROVISION-THIS PERIOD (21)	(135)	(135)	(38)	26	42	52	58	53	62	83	93	105	265
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(15,155)	(38,877)	(21,943)	3,942	9,376	14,888	17,115	19,615	15,890	17,817	19,842	22,267	5,381
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	1,980	1,980	1,980	1,980	1,980	1,980	1,980	1,980	1,980	1,980	1,980	1,980	23,760
10a FLEX RATE REFUND (if applicable)	0	0	0	0	0	0	0	0	0	0	0	0	0
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(\$38,877)	(\$21,943)	\$3,942	\$9,376	\$14,888	\$17,114	\$19,615	\$15,890	\$17,817	\$19,842	\$22,267	\$25,286	(\$8,162)
INTEREST PROVISION													
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(\$15,155)	(\$38,877)	(\$21,943)	\$3,942	\$9,376	\$14,888	\$17,115	\$19,615	\$15,890	\$17,817	\$19,842	\$22,267	
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(38,742)	(21,808)	3,980	9,350	14,846	17,063	19,557	15,837	17,755	19,759	22,174	25,181	
14 TOTAL (12+13)	(53,897)	(60,685)	(17,963)	13,292	24,222	31,951	36,672	35,451	33,645	37,576	42,016	47,447	
15 AVERAGE (50% OF 14)	(26,949)	(30,343)	(8,982)	6,646	12,111	15,975	18,336	17,726	16,822	18,788	21,008	23,724	
16 INTEREST RATE - FIRST DAY OF MONTH	6.500%	5.550%	5.150%	5.000%	4.370%	3.940%	3.800%	3.750%	3.470%	5.320%	5.320%	5.320%	
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.550%	5.150%	5.000%	4.370%	3.940%	3.800%	3.750%	3.470%	5.320%	5.320%	5.320%	5.320%	
18 TOTAL (16+17)	12.050%	10.700%	10.150%	9.370%	8.310%	7.740%	7.550%	7.220%	8.790%	10.640%	10.640%	10.640%	
19 AVERAGE (50% OF 18)	6.025%	5.350%	5.075%	4.685%	4.155%	3.870%	3.775%	3.610%	4.395%	5.320%	5.320%	5.320%	
20 MONTHLY AVERAGE (19/12 Months)	0.502%	0.446%	0.423%	0.390%	0.346%	0.323%	0.315%	0.301%	0.366%	0.443%	0.443%	0.443%	
21 INTEREST PROVISION (15x20)	(\$135)	(\$135)	(\$38)	\$26	\$42	\$52	\$58	\$53	\$62	\$83	\$93	\$105	

**COMPANY: SEBRING GAS SYSTEM, INC. CALCULATION OF TRUE-UP AMOUNT
PROJECTED PERIOD**

**SCHEDULE E-4
(REVISED 8/19/93)**

ESTIMATED FOR THE PROJECTED PERIOD: JANUARY 2002 Through DECEMBER 2002

	PRIOR PERIOD: JANUARY 2000 - DECEMBER 2000			CURRENT PERIOD: JAN 2001 - DEC 2001	
	(1) EIGHT MONTHS ACTUAL PLUS FOUR MONTHS REVISED ESTIMATE	(2) ACTUAL	(3) (2)-(1) DIFFERENCE	(4) EIGHT MONTHS ACTUAL PLUS FOUR MONTHS REVISED ESTIMATE	(5) (3)+(4) TOTAL TRUE-UP
1 TOTAL THERM SALES \$	E-2 Line 6 \$329,694	A-2 Line 6 \$327,731	Col.2 - Col.1 (\$1,963)	E-2 Line 6 \$391,655	Col.3 + Col.4 \$389,692
2 TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION	E-2 Line 7 (21,035)	A-2 Line 7 (14,360)	Col.2 - Col.1 6,675	E-2 Line 7 16,415	Col.3 + Col.4 23,090
3 INTEREST PROVISION FOR THIS PERIOD	E-2 Line 8 697	A-2 Line 8 664	Col.2 - Col.1 (33)	E-2 Line 8 265	Col.3 + Col.4 232
4 END OF PERIOD TOTAL NET TRUE-UP	Line 2 + Line 3 (\$20,338)	Line 2 + Line 3 (\$13,696)	Col.2 - Col.1 \$6,642	Line 2 + Line 3 \$16,680	Col.3 + Col.4 \$23,322

NOTE: EIGHT MONTHS ACTUAL FOUR MONTHS REVISED ESTIMATE DATA OBTAINED FROM SCHEDULE (E-2).

COLUMN (1) DATA OBTAINED FROM SCHEDULE (A-2)
 COLUMN (2) DATA OBTAINED FROM SCHEDULE (A-2)
 LINE 4 COLUMN (3) SAME AS LINE 7 SCHEDULE (A-7)
 LINE 4 COLUMN (1) SAME AS LINE 8 SCHEDULE (A-7)
 LINE 2 COLUMN (4) SAME AS LINE 7 SCHEDULE (E-2)
 LINE 3 COLUMN (4) SAME AS LINE 8 SCHEDULE (E-2)

TOTAL TRUE-UP OF \$23,322, DIVIDED BY THE
 PROJECTED THERM SALES OF 752,400 EQUALS
 3.09964 CENTS PER THERM TO BE REFUNDED
 DURING THE JAN 2002 THROUGH DEC 2002 PERIOD. LINE
 41 (TRUE-UP) OF THE JAN-DEC 2000 PGA, SCHEDULE A-1
 WILL BE (3.09964), INDICATING A REFUND PER THERM,

TRUE-UP \$	\$23,322
THERMS	752,400
REFUND/THERM	3.09964 CENTS

ESTIMATED FOR THE PROJECTED PERIOD:

JAN 2002 Through DEC 2002

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
THERM SALES (FIRM)													
RESIDENTIAL	15,000	12,000	10,000	6,000	4,000	4,000	3,500	3,500	3,600	3,800	5,000	12,000	82,400
COMMERCIAL	70,000	65,000	65,000	55,000	55,000	50,000	50,000	50,000	45,000	48,000	55,000	62,000	670,000
COMMERCIAL LARGE VOL. 1	0	0	0	0	0	0	0	0	0	0	0	0	0
COMMERCIAL LARGE VOL. 2	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL FIRM	85,000	77,000	75,000	61,000	59,000	54,000	53,500	53,500	48,600	51,800	60,000	74,000	752,400
THERM SALES (INTERRUPTIBLE)													
SMALL INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
LARGE INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL THERM SALES	85,000	77,000	75,000	61,000	59,000	54,000	53,500	53,500	48,600	51,800	60,000	74,000	752,400
NUMBER OF CUSTOMERS (FIRM)													
RESIDENTIAL	620	620	620	550	500	450	420	415	435	475	550	650	525
COMMERCIAL	93	93	94	94	95	96	96	96	96	96	97	98	95
COMMERCIAL LARGE VOL. 1	0	0	0	0	0	0	0	0	0	0	0	0	0
COMMERCIAL LARGE VOL. 2	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL FIRM	713	713	714	644	595	546	516	511	531	571	647	748	621
NUMBER OF CUSTOMERS (INT.)													
SMALL INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
LARGE INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL CUSTOMERS	713	713	714	644	595	546	516	511	531	571	647	748	621
THERM USE PER CUSTOMER													
RESIDENTIAL	24.19	19.35	16.13	10.91	8.00	8.89	8.33	8.43	8.28	8.00	9.09	18.46	156.83
COMMERCIAL	752.69	698.92	691.49	585.11	578.95	520.83	520.83	520.83	468.75	500.00	567.01	632.65	7,027.97
COMMERCIAL LARGE VOL. 1	0	0	0	0	0	0	0	0	0	0	0	0	0
COMMERCIAL LARGE VOL. 2	0	0	0	0	0	0	0	0	0	0	0	0	0
SMALL INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
LARGE INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0

DOCKET NO. 000003-GU

EXHIBIT SLS-1

ST. JOE NATURAL GAS COMPANY, INC.

Final True-Up for the Period
January 2000 through December 2000

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 00003-GU EXHIBIT NO. 8
COMPANY/
WITNESS. SJNG
DATE: 11-20-01

DOCUMENT NUMBER-DATE

05266 APR 27 2001

FPSC-RECORDS/REPORTING

COMPANY: ST. JOE NATURAL GAS FINAL FUEL OVER/UNDER RECOVERY SCHEDULE A-7

FOR THE PERIOD: JANUARY 00 Through DECEMBER 00

1 TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2 Line 3	\$888,668.79
2 TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	A-2 Line 6	\$755,302.18
3 ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD (2-1)		(\$133,366.61)
4 INTEREST PROVISION ACTUAL OVER/UNDER RECOVERY	A-2 Line 8	\$3,167.04
5 FOR THE PERIOD (3+4)		(\$130,199.57)
6 LESS: ESTIMATED/ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD JANUARY Thru DECEMBER 2000 E-4 Line 4 Col.4 (From Schedule E-2) WHICH WAS INCLUDED IN THE CURRENT JANUARY Through DECEMBER 2001 PERIOD		(\$42,200.00)
7 FINAL FUEL OVER/UNDER RECOVERY TO BE INCLUDED IN THE PROJECTED JANUARY through DECEMBER 2002 PERIOD	(5-6)	(\$87,999.57)

GRI ISSUE

In 1998, the Federal Energy Regulatory Commission (FERC) approved a settlement concerning funding of the Gas Research Institute (GRI). Prior to the settlement, all GRI research and development (R&D) projects were funded through FERC-approved surcharges collected by interstate natural gas pipelines. As relevant here, under the 1998 settlement, the former mandatory surcharges were to be phased through 2004 out to a voluntary system of charges by gas companies using the pipelines.

Peoples Gas is seeking recovery of voluntary payments made to GRI under this new regime. The Commission approved recovery of similar voluntary payments made in 1999 – the first year such payments were voluntary – through its approval of the true-up for that year in last year's purchased gas adjustment docket. The specific issue was not raised in the 2000 docket. The parties have stipulated that recovery of voluntary payments to GRI will not be sought in future purchased gas adjustment dockets, commencing with the year 2001. The amount of Peoples' voluntary payments to GRI in the year 2000 was \$166,400.18.

The Peoples Gas testimony and a 1999 NARUC Executive Committee Resolution are attached.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 010003-RU EXHIBIT NO. 9
COMPANY/
WITNESS. OPC
DATE: 11-20-01-01

1 Q. How are Gas Research Institute charges treated in the
2 Purchased Gas Adjustment Cost Recovery Clause?

3
4 A. The Gas Research Institute ("GRI") is an industry-funded,
5 independent research organization. GRI provides
6 efficient and effective research and development of
7 products, studies and processes that benefit all natural
8 gas consumers. The work performed by GRI helps lower the
9 cost of gas and improve the efficiency of its use.
10 Historically, GRI funding was mandated by the Federal
11 Energy Regulatory Commission and recovered through
12 surcharges applied to the FERC-regulated, interstate
13 pipeline charges included in costs recovered through the
14 PGA. In 1998 FERC ordered that GRI funding transition to
15 fully voluntary funding by January 2004. Peoples Gas
16 supports the goals of GRI since the products and services
17 provided by GRI benefit our customers. Therefore,
18 Peoples Gas has continued to support GRI at the
19 previously mandated funding level and include the
20 voluntary funds in the PGA. Peoples Gas expects to
21 continue supporting GRI with voluntary funding at the
22 previously mandatory level and to include the voluntary
23 charges in the PGA, even when GRI funding transitions
24 fully to voluntary.

25

Resolution Encouraging Continued Support for Research and Development

WHEREAS, over the past 20 years, Gas Research Institute's (GRI) research program has demonstrated value to all gas consumers and the industry and the Federal Energy Regulatory Commission (FERC) has consistently found that GRI's R&D program delivers timely benefits to the gas consumers; and

WHEREAS, GRI has traditionally been funded through FERC-approved surcharges collected by interstate natural gas pipelines on gas volumes flowing through their systems; and

WHEREAS, since the stability of the long-term funding for GRI was first jeopardized in 1992, NARUC has passed six resolutions that address the benefits of GRI's R&D and GRI's funding, the central elements of which were:

- Strong continuing support for full funding of GRI and its cooperative research program.
- Recognition that GRI's research program delivers timely benefits to the gas industry and its customers,
- Support for a long-term stable funding base for GRI's R&D program, and;

WHEREAS, The Committee on Gas of the National Association of Regulatory Utility Commissioners (NARUC) has been actively involved in seeking an equitable solution for funding the research and development program of the Gas Research Institute (GRI) since the issue was raised in 1992; and

WHEREAS, as the gas industry transitioned toward becoming a more competitive industry, funding for GRI from 1994 through 1997 was via an interim mechanism established in a FERC-approved Settlement and Agreement (S&A); and

WHEREAS, pursuant to April 29, 1998, FERC-approved S&A, funding for GRI's R&D program through FERC-approved surcharges collected by interstate pipelines will rapidly decline from 1998 through 2000 and will terminate in the year 2004; and

WHEREAS, National Association of Regulatory Utility Commissioners (NARUC) continues to support cooperative R&D with broadly dispersed benefits and recognizes that a well-managed research program with broadly dispersed benefits, such as GRI's, enables the gas industry to serve all customers with the highest degree of reliability, maximum economic efficiency and minimum impact on the environment and should continue; and

WHEREAS, there is an opportunity to continue to fund broadly dispersed R&D which benefits the public interest without raising costs to the customer; and

WHEREAS, consistent with the 1998 FERC S&A, funding of R&D should not be mandatory; now therefore be it

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RESOLVED, that the Board of Directors of the National Association of Regulatory Utility Commissioners, convened at its 1999 Winter Meeting in Washington, D.C., continues to believe that cooperative R&D with broadly dispersed customer benefits is an efficient way of leveraging R&D funds to provide research that is in both the public interest and the gas consumer interest; and be it further

RESOLVED, that the NARUC encourages all its members to continue to support a viable research and development program that benefits the natural gas industry and its customers to provide greater reliability, safety and environmental improvement.

Sponsored by the Committee on Gas

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