

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Purchased Gas Adjustment )  
Cost Recovery )  
\_\_\_\_\_ )

Docket No. 010003-GU  
Filed: September 27, 2001

**DIRECT TESTIMONY OF AL KARA**

**ON BEHALF OF**

**SOUTH FLORIDA NATURAL GAS**

DOCUMENT NUMBER-DATE

12207 SEP 27 01

FPSC-COMMISSION CLERK

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

2 A. My name is Al Kara. I am Regional Vice President of South Florida Natural Gas  
3 (SFNG). My business address is P.O. Box 248, New Smyrna Beach, Florida  
4 32170.

5 Q. What is the purpose of your testimony?

6 A. The purpose of my testimony is to discuss SFNG's calculation of its levelized  
7 purchased gas adjustment factor for the period January 1, 2002 through  
8 December 31, 2002.

9 Q. Would you please identify the Composite Exhibit which you are sponsoring with  
10 this testimony?

11 A. Yes. As Composite Exhibit AK-1, I am sponsoring the following schedules E-1,  
12 E-1/R, E-2, E-3, E-4, and E-5.

13 Q. Were these schedules prepared under your direction and supervision?

14 A. Yes, they were.

15 Q. What is the appropriate final purchased gas adjustment true-up amount for the  
16 period January 2000 through December 2000?

17 A. The final purchased gas adjustment true-up amount for the period January 2000 -  
18 December 2000 is an underrecovery of \$211,238.

19 Q. What is estimated purchased gas adjustment true-up amount for the period  
20 January 2001 through December 2001?

21 A. We have estimated that we will have overrecovered \$211,229 for the period  
22 January 2001 through December 2001.

23 Q. What is the total purchased gas adjustment true-up amount to be collected

- 1 during the period January 2002 through December 2002?
- 2 A. The total net underrecovery to be collected during the period January 2002  
3 through December 2002 is \$10.
- 4 Q. What is the appropriate levelized purchased gas adjustment recovery (cap) factor  
5 for the period January 2002 through December 2002?
- 6 A. The purchased gas cost recovery factor will be a maximum of \$98.183 cents per  
7 therm.
- 8 Q. What should be the effective date of the new purchased gas adjustment charge  
9 for billing purposes?
- 10 A. The factor should be effective for all meter readings on or after January 1, 2002,  
11 beginning with the first or applicable billing cycle for the period January 2002  
12 through December 2002.
- 13 Q. Does this conclude your testimony?
- 14 A. Yes, it does.

Company: SOUTH FLORIDA NATURAL GAS		PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION												SCHEDULE E-1 EXHIBIT NO AK-1 DOCKET NO 010003-GU SOUTH FLORIDA NATURAL GAS CO	
ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD OF :		JANUARY 02 Through DECEMBER 02												PAGE 1 OF 6	
		PROJECTION													
COST OF GAS PURCHASED		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
1	COMMODITY	1,418	1,865	1,407	1,012	564	549	539	543	545	543	677	1,105	10,766	
2	NO NOTICE SERVICE	-	743	823	407	219	212	219	201	177	183	797	823	4,806	
3	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	COMMODITY (Other)	382,967	500,045	369,872	258,622	145,231	142,914	142,171	144,794	145,200	145,168	189,876	324,701	2,891,561	
5	DEMAND	15,147	19,916	15,029	10,811	6,023	5,862	5,759	5,789	5,819	5,796	7,228	11,799	114,987	
6	MGMT FEE	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>LESS END-USE CONTRACT</b>															
7	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	DEMAND	-	-	-	-	-	-	-	-	-	-	-	-	-	
9		-	-	-	-	-	-	-	-	-	-	-	-	-	
10	Second Prior Month Adj. (OPTIONAL)	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	399,531	522,569	387,131	270,853	152,038	149,538	148,689	151,336	151,740	151,689	198,577	338,428	3,022,119	
12	NET UNBILLED	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	COMPANY USE	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	TOTAL THERM SALES	399,531	522,569	387,131	270,853	152,038	149,538	148,689	151,336	151,740	151,689	198,577	338,428	3,022,119	
<b>THERMS PURCHASED</b>															
15	COMMODITY (Pipeline)	407,498	535,807	404,337	290,863	162,040	157,703	154,937	156,005	156,539	155,930	194,445	317,437	3,093,541	
16	NO NOTICE SERVICE	-	126,000	139,500	69,000	37,200	36,000	37,200	34,100	30,000	31,000	135,000	139,500	814,500	
17	SWING SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	
18	COMMODITY (Other)	407,498	535,807	404,337	290,863	162,040	157,703	154,937	156,005	156,539	155,930	194,445	317,437	3,093,541	
19	DEMAND	407,498	535,807	404,337	290,863	162,040	157,703	154,937	156,005	156,539	155,930	194,445	317,437	3,093,541	
20	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>LESS END-USE CONTRACT</b>															
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	DEMAND	-	-	-	-	-	-	-	-	-	-	-	-	-	
23		-	-	-	-	-	-	-	-	-	-	-	-	-	
24	TOTAL PURCHASES (+17+18+20)-(21+23)	407,498	535,807	404,337	290,863	162,040	157,703	154,937	156,005	156,539	155,930	194,445	317,437	3,093,541	
25	NET UNBILLED	-	-	-	-	-	-	-	-	-	-	-	-	-	
26	COMPANY USE	-	-	-	-	-	-	-	-	-	-	-	-	-	
27	TOTAL THERM SALES (24-26 ESTIMATED ONLY)	407,498	535,807	404,337	290,863	162,040	157,703	154,937	156,005	156,539	155,930	194,445	317,437	3,093,541	
<b>CENTS PER THERM</b>															
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)	\$0.000	\$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)	\$93.980	\$93.326	\$91.476	\$88.915	\$89.627	\$90.623	\$91.761	\$92.813	\$92.757	\$93.098	\$97.650	\$102.288	\$93.471	
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 (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	
<b>LESS END-USE CONTRACT</b>															
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 PURCHASES (11/24)	\$98.045	\$97.529	\$95.745	\$93.120	\$93.827	\$94.822	\$95.967	\$97.007	\$96.935	\$97.280	\$102.125	\$106.613	\$97.691	
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 COST OF THERMS SOLD (11/27)	\$98.045	\$97.529	\$95.745	\$93.120	\$93.827	\$94.822	\$95.967	\$97.007	\$96.935	\$97.280	\$102.125	\$106.613	\$97.691	
41	TRUE-UP (E-2)	\$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	
42	TOTAL COST OF GAS (40+41)	\$98.045	\$97.530	\$95.745	\$93.121	\$93.827	\$94.823	\$95.968	\$97.008	\$96.935	\$97.281	\$102.125	\$106.613	\$97.692	
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 (42*43)	\$98.538	\$98.020	\$96.227	\$93.589	\$94.299	\$95.300	\$96.450	\$97.496	\$97.422	\$97.770	\$102.639	\$107.149	\$98.183	
45	PGA FACTOR ROUNDED TO NEAREST .001	\$98.538	\$98.020	\$96.227	\$93.589	\$94.299	\$95.300	\$96.450	\$97.496	\$97.422	\$97.770	\$102.639	\$107.149	\$98.183	

Company: SOUTH FLORIDA NATURAL GAS

PURCHASED GAS ADJUSTMENT  
COST RECOVERY CLAUSE CALCULATION

SCHEDULE E-1/R  
EXHIBIT NO AK-1  
DOCKET NO 010003-GU  
SOUTH FLA NATURAL GAS

ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD OF :

JANUARY 01 Through DECEMBER 01

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REVISED PROJECTION

COST OF GAS PURCHASED	REVISED PROJECTION												TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
1 COMMODITY	2,577	1,515	1,557	736	576	487	499	503	677	720	898	1,467	12,211
2 NO NOTICE SERVICE	1,280	743	823	407	219	212	375	201	195	183	797	823	6,259
3 OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
4 COMMODITY (Other)	547,367	185,570	125,369	119,458	84,706	53,228	63,264	62,151	55,665	76,016	113,361	216,175	1,702,328
5 DEMAND	27,777	25,068	27,754	22,233	7,881	7,627	7,880	7,880	7,626	12,905	26,818	27,712	209,163
6 MGMT FEE	-	-	-	-	-	-	-	-	-	-	-	-	-
LESS END-USE CONTRACT													
7 COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	-	-	-	-	-
8 DEMAND	-	-	-	-	-	-	-	-	-	-	-	-	-
9	-	-	-	-	-	-	-	-	-	-	-	-	-
10 Second Prior Month Adj. (OPTIONAL)	-	-	-	-	-	-	-	-	-	-	-	-	-
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	579,001	212,896	155,502	142,834	93,383	61,554	72,018	70,735	64,163	89,824	141,874	246,176	1,929,961
12 NET UNBILLED	145,492	(164,019)	37,530	(43,918)	(34,995)	(46,477)	19,413	12,748	-	-	-	-	(74,228)
13 COMPANY USE	-	-	-	-	-	-	-	-	-	-	-	-	-
14 TOTAL THERM SALES	385,447	478,842	290,691	257,763	162,729	53,300	43,838	82,606	76,334	89,824	141,874	246,176	2,309,425
<b>THERMS PURCHASED</b>													
15 COMMODITY (Pipeline) BILLING DETERMINANTS ONLY	542,510	317,090	327,700	211,400	165,550	139,970	143,530	144,600	142,500	151,590	189,000	308,760	2,784,200
16 NO NOTICE SERVICE BILLING DETERMINANTS ONLY	217,000	126,000	139,500	69,000	37,200	36,000	34,560	34,100	33,000	31,000	135,000	139,500	1,031,860
17 SWING SERVICE COMMODITY	-	-	-	-	-	-	-	-	-	-	-	-	-
18 COMMODITY (Other) COMMODITY	555,000	306,450	266,110	223,500	173,980	143,000	149,000	146,000	142,500	155,930	194,445	317,437	2,773,352
19 DEMAND BILLING DETERMINANTS ONLY	745,550	617,400	683,550	597,600	211,730	204,900	211,730	211,730	204,900	347,200	721,500	745,550	5,503,340
20 OTHER COMMODITY	-	-	-	-	-	-	-	-	-	-	-	-	-
LESS END-USE CONTRACT													
21 COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	-	-	-	-	-
22 DEMAND	-	-	-	-	-	-	-	-	-	-	-	-	-
23	-	-	-	-	-	-	-	-	-	-	-	-	-
24 TOTAL PURCHASES (+17+18+20)-(21+23)	555,000	306,450	266,110	223,500	173,980	143,000	149,000	146,000	142,500	155,930	194,445	317,437	2,773,352
25 NET UNBILLED	-	-	-	-	-	-	-	-	-	-	-	-	-
26 COMPANY USE	-	-	-	-	-	-	-	-	-	-	-	-	-
27 TOTAL THERM SALES (24-26 ESTIMATED ONLY)	486,972	402,849	291,524	268,612	209,197	176,516	96,219	129,683	142,500	155,930	194,445	317,437	2,871,883
<b>CENTS PER THERM</b>													
28 COMMODITY (Pipeline) (1/15)	\$0.475	\$0.478	\$0.475	\$0.348	\$0.348	\$0.348	\$0.348	\$0.348	\$0.475	\$0.475	\$0.475	\$0.475	\$0.439
29 NO NOTICE SERVICE (2/16)	\$0.590	\$0.590	\$0.590	\$0.590	\$0.590	\$0.590	\$1.084	\$0.590	\$0.590	\$0.590	\$0.590	\$0.590	\$0.607
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)	\$98.625	\$60.555	\$47.112	\$53.449	\$48.687	\$37.222	\$42.459	\$42.569	\$39.063	\$48.750	\$58.300	\$68.100	\$61.382
32 DEMAND (5/19)	\$3.726	\$4.060	\$4.060	\$3.720	\$3.722	\$3.722	\$3.722	\$3.722	\$3.722	\$3.717	\$3.717	\$3.717	\$3.801
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 PURCHASES (11/24)	\$104.325	\$69.472	\$58.435	\$63.908	\$53.674	\$43.045	\$48.334	\$48.449	\$45.027	\$57.605	\$72.963	\$77.551	\$69.589
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 COST OF THERMS SOLD (11/27)	\$118.898	\$52.848	\$53.341	\$53.175	\$44.639	\$34.872	\$74.848	\$54.545	\$45.027	\$57.605	\$72.963	\$77.551	\$67.202
41 TRUE-UP (E-2)	\$5.247	\$5.247	\$5.247	\$5.247	\$5.247	\$5.247	\$5.247	\$5.247	\$5.247	\$5.247	\$5.247	\$5.247	\$5.247
42 TOTAL COST OF GAS (40+41)	\$124.145	\$58.095	\$58.588	\$58.422	\$49.886	\$40.119	\$80.095	\$59.792	\$50.274	\$62.852	\$78.210	\$82.798	\$72.449
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 PAG FACTOR ADJUSTED FOR TAXES (42*43)	\$124.770	\$58.387	\$58.883	\$58.716	\$50.137	\$40.321	\$80.498	\$60.093	\$50.527	\$63.169	\$78.604	\$83.215	\$72.813
45 PAGA FACTOR ROUNDED TO NEAREST .001	\$124.770	\$58.387	\$58.883	\$58.716	\$50.137	\$40.321	\$80.498	\$60.093	\$50.527	\$63.169	\$78.604	\$83.215	\$72.813

Company: SOUTH FLORIDA NATURAL GAS CO.	CALCULATION OF TRUE-UP AND INTEREST PROVISION												SCHEDULE E-2
	FOR THE CURRENT PERIOD OF: JANUARY 01 Through DECEMBER 01												EXHIBIT NO. AK-1
													DOCKET NO. 010003-GU
													SOUTH FLA NATURAL GAS
													PAGE 3 OF 6
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL PERIOD
	---REVISED PROJECTION---												
<b>TRUE-UP CALCULATION</b>													
1 PURCHASED GAS COST	547,367	185,570	125,369	119,458	84,706	53,228	63,264	62,151	55,665	76,016	113,361	216,175	1,702,328
2 TRANSPORTATION COST	31,634	27,326	30,134	23,376	8,677	8,326	8,754	8,585	8,488	13,808	28,512	30,002	227,633
3 TOTAL	579,001	212,896	155,502	142,834	93,383	61,554	72,018	70,735	64,163	89,824	141,874	246,176	1,929,961
4 FUEL REVENUES (NET OF REVENUE TAX)	385,447	478,842	290,891	257,763	162,729	53,300	43,838	82,606	76,334	89,024	141,874	246,176	2,309,425
5 TRUE-UP (COLLECTED) OR REFUNDED	(13,527)	(13,527)	(13,527)	(13,527)	(13,527)	(13,527)	(13,527)	(13,527)	(13,527)	(13,527)	(13,527)	(13,527)	(162,324)
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ OR -) LINE 5)	371,920	465,315	277,164	244,236	149,202	39,773	30,311	69,079	62,807	76,297	128,347	232,649	2,147,101
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(207,061)	252,418	121,662	101,402	55,819	(21,782)	(41,707)	(1,657)	(1,356)	(13,527)	(13,527)	(13,527)	217,139
8 INTEREST PROVISION - THIS PERIOD (21)	(2,361)	(1,946)	(1,006)	(444)	(77)	27	(31)	(54)	(18)	(0)	(0)	(0)	(5,911)
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(373,559)	(569,474)	(305,475)	(171,293)	(56,808)	12,462	4,234	(23,976)	(12,160)	(6)	(6)	(6)	(1,496,068)
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	13,527	13,527	13,527	13,527	13,527	13,527	13,527	13,527	13,527	13,527	13,527	13,527	162,324
10a FLEX RATE REFUND (if applicable)	-	-	-	-	-	-	-	-	-	-	-	-	-
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(569,474)	(305,475)	(171,293)	(56,808)	12,462	4,234	(23,976)	(12,160)	(6)	(6)	(6)	(6)	(6)
<b>INTEREST PROVISION</b>													
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(373,559)	(569,474)	(305,475)	(171,293)	(56,808)	12,462	4,234	(23,976)	(12,160)	(6)	(6)	(6)	(1,496,068)
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(567,113)	(303,529)	(170,287)	(56,363)	12,539	4,207	(23,945)	(12,106)	11	(6)	(6)	(6)	(1,116,504)
14 TOTAL (12+13)	(940,672)	(873,004)	(475,762)	(227,656)	(44,269)	16,670	(19,711)	(36,082)	(12,149)	(13)	(13)	(13)	(2,612,572)
15 AVERAGE (50% OF 14)	(470,336)	(436,502)	(237,881)	(113,828)	(22,134)	8,335	(9,855)	(18,041)	(6,074)	(6)	(6)	(6)	(1,306,336)
16 INTEREST RATE - FIRST DAY OF MONTH	5.500%	5.550%	5.150%	5.000%	4.370%	3.940%	3.800%	3.750%	3.470%	3.470%	3.470%	3.470%	3.470%
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.550%	5.150%	5.000%	4.370%	3.940%	3.800%	3.750%	3.470%	3.470%	3.470%	3.470%	3.470%	3.470%
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%	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%	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%	0.289%
21 INTEREST PROVISION (15*20)	(2,361)	(1,946)	(1,006)	(444)	(77)	27	(31)	(54)	(18)	(0)	(0)	(0)	(5,911)

Company: SOUTH FLORIDA NATURAL GAS CO.

TRANSPORTATION PURCHASES  
SYSTEM SUPPLY AND END USE

SCHEDULE E-3  
EXHIBIT NO. AK-1  
DOCKET NO. 010003-GU  
SOUTH FLA NATURAL GAS

PAGE 4 OF 6

ESTIMATED FOR THE PROJECTED PERIOD OF: JAN 2001 THROUGH DEC 2001

MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	CENTS PER THERM
							THIRD PARTY	PIPELINE			
JAN	ENRON	SYSTEM SUPPLY	FTS-1	407,498	-	407,498	382,967	1,418	15,147		98.045
FEB	ENRON	SYSTEM SUPPLY	FTS-1	535,807	-	535,807	500,045	1,865	19,916		97.391
MAR	ENRON	SYSTEM SUPPLY	FTS-1	404,337	-	404,337	369,872	1,407	15,029		95.541
APR	ENRON	SYSTEM SUPPLY	FTS-1	290,863	-	290,863	258,622	1,012	10,811		92.980
MAY	ENRON	SYSTEM SUPPLY	FTS-1	162,040	-	162,040	145,231	564	6,023		93.692
JUN	ENRON	SYSTEM SUPPLY	FTS-1	157,703	-	157,703	142,914	549	5,862		94.688
JUL	ENRON	SYSTEM SUPPLY	FTS-1	154,937	-	154,937	142,171	539	5,759		95.826
AUG	ENRON	SYSTEM SUPPLY	FTS-1	156,005	-	156,005	144,794	543	5,799		96.878
SEP	ENRON	SYSTEM SUPPLY	FTS-1	156,539	-	156,539	145,200	545	5,819		96.822
OCT	ENRON	SYSTEM SUPPLY	FTS-1	155,930	-	155,930	145,168	543	5,796		97.163
NOV	ENRON	SYSTEM SUPPLY	FTS-1	194,445	-	194,445	189,876	677	7,228		101.715
DEC	ENRON	SYSTEM SUPPLY	FTS-1	317,437	-	317,437	324,701	1,105	11,799		106.353
<b>TOTAL</b>				<b>3,093,541</b>	<b>-</b>	<b>3,093,541</b>	<b>2,891,561</b>	<b>10,766</b>	<b>114,987</b>		<b>97.258</b>

Company: SOUTH FLORIDA NATURAL GAS		CALCULATION OF TRUE-UP AMOUNT PROJECTED PERIOD			SCHEDULE E-4 EXHIBIT NO. AK-1 DOCKET NO. 010003-GU SOUTH FLA NATURAL GAS	
ESTIMATED FOR THE PROJECTED PERIOD OF;		JAN 2002 THROUGH DEC 2002			PAGE 5 OF 6	
	PRIOR PERIOD: JAN 00 - DEC 00			CURRENT PERIOD: JAN 01 - DEC 01		
	(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 \$ GAS REVENUES	1,103,436	1,186,729	83,293	2,147,101	2,230,393	
2 TRUE-UP PROVISION FOR THIS PERIOD OVER (UNER) COLLECTION	(38,535)	(248,948)	(210,412)	217,139	6,727	
3 INTEREST PROVISION FOR THIS PERIOD	(3,123)	(3,949)	(826)	(5,911)	(6,736)	
3(a) TRUE-UP COLLECTED OR (REFUNDED) JAN00 - DEC00	(28,205)	(28,205)	-	-	-	
4 END OF PERIOD TOTAL NET TRUE-UP	(69,863)	(281,101)	(211,238)	211,229	(10)	
NOTE FIVE MONTHS ACTUAL FOUR MONTHS REVISED ESTIMATE DATA OBTAINED FROM SCHEDULE (E-2)					(+)= OVERRECOVER (-)= UNDERRECOVER	
COLUMN (1) DATA OBTAINED FROM SCHEDULE (E-2)		_____ (10) equals		0.00000	per therm true-up to collect	
COLUMN (2) DATA OBTAINED FROM SCHEDULE (A-2)		3,093,541				
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)						



