



SEBRING GAS SYSTEM, INC.

3515 U.S. Hwy. 27, South
Sebring, FL 33870-5452
(863) 385-0194

January 21, 2002

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

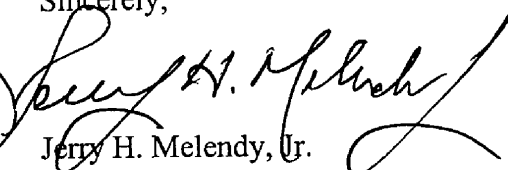
RE: Purchased Gas Adjustment Schedules
FPSC Docket No. 010003-GU

Dear Ms. Bayo:

Enclosed please find, for the month December 2001, an original and fifteen copies of Purchased Gas Adjustment (PGA) Schedules for Sebring Gas System, Inc. (the "Company") consisting of Schedules A-1, A-1S, A-2, A-3, A-4, A-5 and A-6. Also enclosed are copies of the appropriate supporting documents, specifically Peninsula energy Services Co. (PESCO) commodity bill, the Company's Billing Transaction Summary and the charge to transport the Company's gas from Tampa Electric Company's (TECO) gate station located in Avon Park to the Company's gate station in Sebring, via the TECO gas line.

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

Sincerely,


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

Enclosures

AUS
CAF
CMP
COM
CTR
ECR
GCL
OPC
MMS
SEC
OTH

DOCUMENT NUMBER-DATE

00867 JAN 24 02

FPSC-COMMISSION CLERK

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

ESTIMATED FOR THE PERIOD OF:

JANUARY 01 Through DECEMBER 01

COST OF GAS PURCHASED	CURRENT MONTH:		DEC 01		PERIOD TO DATE		PERIOD TO DATE	
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	\$288	\$216	(\$72)	(33.61)	\$2,685	\$2,907	\$222	7.64
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)	15,986	9,773	(\$6,213)	(63.57)	329,278	299,845	(\$29,433)	(9.82)
5 DEMAND	2,525	2,305	(\$220)	(9.54)	28,168	27,014	(\$1,154)	(4.27)
6 OTHER - TECO Transportation	1,964	2,170	\$206	9.49	22,536	25,095	\$2,559	10.20
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
8 DEMAND	0	0	0	0.00	0	0	0	0.00
9	0	0	0	0.00	0	0	0	0.00
10	0	0	0	0.00	0	0	0	0.00
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	\$20,763	\$14,464	(\$6,299)	(43.55)	\$382,667	\$354,861	(\$27,806)	(7.84)
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	\$17,410	\$14,464	(\$2,946)	(20.37)	\$398,824	\$354,861	(\$43,963)	(12.39)
THERMS PURCHASED								
15 COMMODITY (Pipeline) BILLING DETERMINANTS ONLY	67,920	62,000	(5,920)	(9.55)	670,410	717,000	46,590	6.50
16 NO NOTICE SERVICE BILLING DETERMINANTS ONLY	0	0	0	0.00	0	0	0	0.00
17 SWING SERVICE COMMODITY	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other) COMMODITY	67,920	62,000	(5,920)	(9.55)	725,000	717,000	(8,000)	(1.12)
19 DEMAND BILLING DETERMINANTS ONLY	67,920	62,000	(5,920)	(9.55)	676,420	717,000	40,580	5.66
20 OTHER - TECO TRANSPORT CHARGE BILLING DETERMINANTS ONLY	60,274	62,000	1,726	2.78	695,730	717,000	21,270	2.97
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
22 DEMAND	0	0	0	0.00	0	0	0	0.00
23	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+)-(21+23)	67,920	62,000	(5,920)	(9.55)	725,000	717,000	(8,000)	(1.12)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	0	0	0	0.00	0	0	0	0.00
27 TOTAL THERM SALES (24-26 Estimated Only) FROM SCHEDULE A-5 FOR ACTUAL	64,339	62,000	(2,339)	(3.77)	738,457	717,000	(21,457)	(2.99)
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.424	0.348	(0.076)	(21.71)	0.401	0.405	0.005	1.22
29 NO NOTICE SERVICE (2/16)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
30 SWING SERVICE (3/17)	0.000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
31 COMMODITY (Other) (4/18)	23.537	15.763	(7.774)	(49.32)	45.418	41.819	(3.598)	(8.60)
32 DEMAND (5/19)	3.718	3.718	0.000	0.00	4.164	3.768	(0.397)	(10.53)
33 OTHER (6/20)	3.258	3.500	0.242	6.90	3.239	3.500	0.261	7.45
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
35 DEMAND (8/22)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
36 (9/23)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
37 TOTAL COST OF PURCHASES (11/24)	30.570	23.329	(7.241)	(31.04)	52.782	49.492	(3.290)	(6.65)
38 NET UNBILLED (12/25)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
39 COMPANY USE (13/26)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
40 TOTAL COST OF THERM SOLD (11/27)	32.271	23.329	(8.942)	(38.33)	51.820	49.492	(2.328)	(4.70)
41 TRUE-UP (E-2)	3.22380	3.22380	0.00000	0.00	3.22380	3.22380	0.00000	0.00
42 TOTAL COST OF GAS (40+41)	35.495	26.553	(8.942)	(33.68)	55.044	52.716	(2.328)	(4.42)
43 REVENUE TAX FACTOR	1.01911	1.01911	0.00000	0.00	1.01911	1.01911	0.00000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42+43)	36.173	27.060	(9.113)	(33.68)	56.096	53.723	(2.372)	(4.42)
45 PGA FACTOR ROUNDED TO NEAREST 001	36.173	27.060	(9.113)	(33.68)	56.096	53.723	(2.373)	(4.42)

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 Sebring Gas System, Inc., Exhibit No.
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FPSC-COMMISSION CLERK

COMPANY: SEBRING GAS SYSTEM, INC. PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION SCHEDULE A-1 SUPPORTING DETAIL FOR THE PERIOD OF: JANUARY 01 Through DECEMBER 01 CURRENT MONTH: DEC 01			
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS (C - PESCO)	67,920 \$	288 \$	0.004
2			
3			
4			
5			
6			
7			
8 TOTAL COMMODITY (Pipeline)	67,920 \$	288 \$	0.004
9			
10			
11			
12			
13			
14			
15			
16 TOTAL SWING SERVICE	0.00 \$	0 \$	0.000
17 Commodity Other - Scheduled FTS (BS - PESCO)	67,920 \$	15,736 \$	0.232
18			
19			
20			
21			
22			
23 Commodity (MS - PESCO)	\$	250	
24 TOTAL COMMODITY (Other)	67,920 \$	15,986 \$	0.235
25 Demand (Pipeline) (D - PESCO)	67,920 \$	2,525 \$	0.037
26			
27			
28			
29			
30			
31			
32 TOTAL DEMAND	67,920 \$	2,525 \$	0.037
33			
34			
35 Other (Teco Transportation Charge)	60,274 \$	1,964 \$	0.033
36			
37			
38			
39			
40 TOTAL OTHER	60,274 \$	1,964 \$	0.033
(Schedule A-1 Line 20)			
(Schedule A-1 Line 6)			
(Schedule A-1 Line 33)			
OTHER			
(Schedule A-1 Line 19)			
(Schedule A-1 Line 5)			
(Schedule A-1 Line 32)			
(Schedule A-1 Line 4)			
(Schedule A-1 Line 31)			

FOR THE PERIOD OF:	JAN 01		Through		DEC 01			
	CURRENT MONTH: DEC 01				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (A-1,LINES 1, 4 &10)	\$16,274	\$9,989	(\$6,285)	(62.92)	\$331,963	\$302,752	(\$29,211)	(9.65)
2 TRANSPORTATION COST(A-1,LINES 2,3,5 & 6)	4,489	4,475	(14)	(0.31)	50,704	52,109	1,405	2.70
3 TOTAL (A-1, LINE 11)	20,763	14,464	(6,299)	(43.55)	382,667	354,861	(27,806)	(7.84)
4 FUEL REVENUES (A-1, LINE 14) (NET OF REVENUE TAX)	17,410	14,464	(2,946)	(20.37)	398,824	354,861	(43,963)	(12.39)
5 TRUE-UP (COLLECTED) OR REFUNDED	(1,980)	(1,980)	0	0.00	(23,760)	(23,760)	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	15,430	12,484	(2,946)	(23.60)	375,064	331,101	(43,963)	(13.28)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(5,333)	(1,980)	3,353	(169.34)	(7,603)	(23,760)	(16,157)	68.00
8 INTEREST PROVISION-THIS PERIOD (21)	4	0	(4)	100.00	25	0	(25)	100.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	4,376	(7,845)	(12,221)	155.78	(15,155)	(7,845)	7,310	(93.18)
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	1,980	1,980	0	0.00	23,760	23,760	0	0.00
10a FLEX RATE REFUND (if applicable)	0	0	0	0.00	0	0	0	0.00
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	\$1,027	(\$7,845)	(\$8,872)	113.10	\$1,027	(\$7,845)	(\$8,872)	113.09
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	\$4,376	(\$7,845)	(\$12,221)	155.78				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	1,023	(7,845)	(8,868)	113.04				
14 TOTAL (12+13)	5,399	(15,690)	(21,089)	134.41				
15 AVERAGE (50% OF 14)	2,700	(7,845)	(10,545)	134.41				
16 INTEREST RATE - FIRST DAY OF MONTH	2.04000%	0.00000%	-2.04000%	(100.00)				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	1.78000%	0.00000%	-1.78000%	(100.00)				
18 TOTAL (16+17)	3.8200%	0.00000%	-3.8200%	(100.00)				
19 AVERAGE (50% OF 18)	1.91000%	0.00000%	-1.91000%	(100.00)				
20 MONTHLY AVERAGE (19/12 Months)	0.15917%	0.00000%	-0.15917%	(100.00)				
21 INTEREST PROVISION (15x20)	\$4	\$0	(\$4)	(100.00)				

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

FOR THE PERIOD OF:		JAN 01	Through	DEC 01				
CURRENT MONTH:		DEC 01			PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
RESIDENTIAL	6,579	7,000	421	6.01	73,238	71,000	(2,238)	(3.15)
COMMERCIAL	57,760	55,000	(2,760)	(5.02)	665,219	646,000	(19,219)	(2.98)
TOTAL FIRM	64,339	62,000	(2,339)	(3.77)	738,457	717,000	(21,457)	(2.99)
THERM SALES (INTERRUPTIBLE)								
NO INTERRUPTIBLE THERM SALES	0	0	0	0.00	0	0	0	0.00
TOTAL THERM SALES	64,339	62,000	(2,339)	(3.77)	738,457	717,000	(21,457)	(2.99)
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
RESIDENTIAL	536	560	24	4.29	498	537	39	7.26
COMMERCIAL	95	98	3	3.06	94	96	2	2.08
TOTAL FIRM	631	658	27	4.10	592	633	41	6.48
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
TOTAL CUSTOMERS	631	658	27	4.10	592	633	41	6.48
THERM USE PER CUSTOMER								
RESIDENTIAL	12.27	12.50	0.23	1.81	147.06	132.22	0.23	0.17
COMMERCIAL	608.00	561.22	(46.78)	(8.33)	7076.80	6729.17	(46.78)	(0.70)

ACTUAL FOR THE PERIOD OF: JAN 01 through DEC 01

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED = AVG. BTU CONTENT CCF PURCHASED	1.06348	1.05503	1.05294	1.05193	1.04618	1.04499	1.04140	1.03893	1.03577	1.02789	1.03108	1.03914
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	15.23	15.23	15.23	15.23	15.23	15.23	15.23	15.23	15.23	15.23	15.23	15.23
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.03394	1.03394	1.03394	1.03394	1.03394	1.03394	1.03394	1.03394	1.03394	1.03394	1.03394	1.03394
3 BILLING FACTOR												
BTU x PRESSURE CORRECTION FACTOR	1.09958	1.09084	1.08868	1.08764	1.08169	1.08046	1.07675	1.07420	1.07093	1.06278	1.06608	1.07441

Sales Recap by Type

<i>District:</i>	SEB	#	101	<i>Month:</i>	12/31/01
<i>Type Description</i>		<i>Count</i>	<i>Sales</i>	<i>Price</i>	<i>Therms</i>
RM Residential Meter		536	7852.52	1.194	6578.6
CM Commercial Meter		95	32551.26	0.564	57760.3
Total		631	40403.78	0.628	64338.9

Peninsula Energy Services Company

DIVISION OF CHESAPEAKE UTILITIES CORPORATION
 P.O. Box 615
 Dover, Delaware 19903-0615

CORRECTED INVOICE 1-21-02 SP

NATURAL GAS INVOICE

Customer	Statement Date	01/15/02
Sebring Gas System	Account Number	700
3515 US Highway 27 South	Payable Upon Receipt	
Sebring, Florida 33870-5452	Past Due After	01/25/02
Attention: Jerry Melendy	Interest Charges will accrue for all payments past due date as per your contract.	

Production month of: Dec-01

SERVICE	VOLUME*	UNIT PRICE	TOTAL PRICE
BS**	6,792	\$2.31682	\$15,735.84
D	6,792	\$0.3717	\$2,524.59
C	6,792	\$0.0424	\$287.99
MS			\$250.00
Interest			\$
Subtotal Current Bill			\$18,798.41
Previous Balance			\$65,152.57
TOTAL AMOUNT DUE			\$83,950.98

* GMB/02
 ** Includes 2.4% Fee
 *** Estimate
 BS=Basic Gas Service C=Commodity Fuel Charge
 D=Delivery/FGT (Reservation) MS=Management Service

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 #5010572308 Routing Number #031100089
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For Billing Inquiries call Customer Accounting at Facsimile Number	(863) 224-7841 (863) 294-3895
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PLEASE REMIT PAYMENT TO:

CUSTOMER INVOICE



PEOPLES GAS
 P.O. Box 31017
 TAMPA, FL 33631-3017

ACCOUNT NUMBER
 7784648

AMOUNT NOW DUE
 5064.18

STATEMENT DATE
 01/02/02

PAYABLE UPON RECEIPT

SEBRING GAS SVC
 3515 S US 27
 SEBRING, FL 33870

WRITE IN AMOUNT
 PAID ON THIS ACCOUNT

PLEASE WRITE YOUR ACCOUNT NUMBER ON THE FRONT OF YOUR CHECK OR MONEY ORDER AND RETURN THE UPPER PORTION OF THIS INVOICE WITH YOUR PAYMENT. MESSAGES WRITTEN ON THE UPPER PORTION MAY BE OVERLOOKED, SO PLEASE CONTACT YOUR LOCAL PEOPLES GAS OFFICE FOR ASSISTANCE. THANK YOU!

DIRECT ALL INQUIRIES TO:



1085 W. MAIN STREET
 AVON PARK FLORIDA 32825

PLEASE RETAIN THIS LOWER PORTION FOR YOUR RECORDS.

SERVICE ADDRESS

1246 N RIDGEWOOD DR
 AVON PARK FL 33870

AMOUNT NOW DUE
 1-877-832-6747

TO AVOID A POSSIBLE LATE PAYMENT CHARGE OF 1.5%,
 BALANCE DUE MUST BE PAID BY THE PAST DUE DATE.

PAST DUE DATES

THIS MONTH'S BILLING DATES

SERVICE PERIOD -- NUMBER
 TO OF DAYS
 1/1/02 31

ACCOUNT NUMBER

THIS MONTH'S METER INFORMATION

METER NUMBER	METER PRESENT	METER READS PREVIOUS	MCF
ZRE00210	268804	263194	5610

TOTAL THERMS = 5610.0

AVERAGE DAILY THERM USAGE

THIS MONTH'S BILLING INFORMATION

GENERAL SERVICE LARGE VOL II			
PREVIOUS BALANCE			3,166.29
*** FGT TRANSPORTATION ***			
CUSTOMER CHARGE			0.00
TRANSPORTATION CHARGE	5810.0	X 0.35000	= 1,963.50
TRANSITION CHARGE	5810.0	X 0.00000	= 0.00
OTHER CHARGES			1864.10
LATE PAYMENT FEE			18.27
ADJUSTMENTS			-1947.98

5810 X 0.35000 = 2033.50
 5810 X 0.00000 = 0.00
 2033.50 + 1864.10 + 18.27 - 1947.98 = 60,274

TOTAL BALANCE DUE

THERMS

5064.18