



ORIGINAL

SEBRING GAS SYSTEM, INC.

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

April 19, 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. 020003-GU

Dear Ms. Bayo:

Enclosed please find an original and fifteen copies of the First Revised Purchased Gas Adjustment (PGA) Schedules A-2 for the months January 2001 through December 2001.

These revisions are necessary to comply with Staff recommendations of changes in the reporting of interest in the Estimated Column. This change in reporting changes the totals of Line 11, Estimated for the Current Month and Period To Date.

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

- AUS _____
- CAF _____
- CMP _____
- COM 5
- CTR _____
- ECR _____
- SCL _____
- OPC _____
- MMS _____
- SEC 1
- OTH _____

Sincerely,

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

Enclosures

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04384 APR 22 02

COMPANY: SEBRING GAS SYSTEM, INC.
THIRD REVISION: 03/25/02

CALCULATION OF TRUE-UP AND INTEREST PROVISION

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

FOR THE PERIOD OF:

JAN 01

Through

DEC 01

	CURRENT MONTH: JAN 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)	\$82,529	\$52,151	(\$30,378)	(58.25)	\$82,529	\$52,151	(\$30,378)	(58.25)
2 TRANSPORTATION COST(A-1,LINES 2,3,5 &6)	5,535	5,895	360	6.11	5,535	5,895	360	6.11
3 TOTAL (A-1, LINE 11)	88,064	58,046	(30,018)	(51.71)	88,064	58,046	(30,018)	(51.71)
4 FUEL REVENUES (A-1, LINE 14) (NET OF REVENUE TAX)	64,477	58,046	(6,431)	(11.08)	64,477	58,046	(6,431)	(11.08)
5 TRUE-UP (COLLECTED) OR REFUNDED	(1,980)	(1,980)	0	0.00	(1,980)	(1,980)	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	62,497	56,066	(6,431)	(11.47)	62,497	56,066	(6,431)	(11.47)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(25,567)	(1,980)	23,587	(1,191.25)	(25,567)	(1,980)	23,587	(1,191.26)
8 INTEREST PROVISION-THIS PERIOD (21)	(135)	(39)	96	100.00	(135)	(39)	96	100.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(15,155)	(7,845)	7,310	(93.18)	(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	1,980	1,980	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)	(\$38,877)	(\$7,884)	\$30,993	(393.09)	(\$38,877)	(\$7,884)	\$30,993	(393.11)
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(\$15,155)	(\$7,845)	\$7,310	(93.18)				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(38,742)	(7,845)	30,897	(393.84)				
14 TOTAL (12+13)	(53,897)	(15,690)	38,207	(243.51)				
15 AVERAGE (50% OF 14)	(26,948)	(7,845)	19,103	(243.51)				
16 INTEREST RATE - FIRST DAY OF MONTH	6.50000%	6.50000%	0.00000	0.00000				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.55000%	5.55000%	0.00000	0.00000				
18 TOTAL (16+17)	12.0500%	12.0500%	0.00000	0.00000				
19 AVERAGE (50% OF 18)	6.02500%	6.02500%	0.00000	0.00000				
20 MONTHLY AVERAGE (19/12 Months)	0.50208%	0.50208%	0.00000	0.00000				
21 INTEREST PROVISION (15x20)	(\$135)	(\$39)	\$96	(2.43511)				

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

DOCUMENT NUMBER-DATE

04384 APR 22 88

FPSC-COMMISSION CLERK

COMPANY: SEBRING GAS SYSTEM, INC.
 SECOND REVISION: 03/25/02

CALCULATION OF TRUE-UP AND INTEREST PROVISION

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

FOR THE PERIOD OF: JAN 01 Through DEC 01

	CURRENT MONTH: FEB 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)	\$38,717	\$52,933	\$14,216	26.86	\$121,246	\$105,084	(\$16,162)	(15.38)
2 TRANSPORTATION COST(A-1,LINES 2,3,5 & 6)	4,376	4,923	547	11.11	9,911	10,818	907	8.38
3 TOTAL (A-1, LINE 11)	43,093	57,856	14,763	25.52	131,157	115,902	(15,255)	(13.16)
4 FUEL REVENUES (A-1, LINE 14) (NET OF REVENUE TAX)	60,162	57,856	(2,306)	(3.99)	124,639	115,902	(8,737)	(7.54)
5 TRUE-UP (COLLECTED) OR REFUNDED	(1,980)	(1,980)	0	0.00	(3,960)	(3,960)	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	58,182	55,876	(2,306)	(4.13)	120,679	111,942	(8,737)	(7.80)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	15,089	(1,980)	(17,069)	862.06	(10,478)	(3,960)	6,518	(164.60)
8 INTEREST PROVISION-THIS PERIOD (21)	(135)	(35)	100	100.00	(270)	(74)	196	100.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(38,877)	(7,884)	30,993	(393.11)	(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	3,960	3,960	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)	(\$21,943)	(\$7,919)	\$14,024	(177.09)	(\$21,943)	(\$7,919)	\$14,024	(177.09)
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(\$38,877)	(\$7,884)	\$30,993	(393.11)				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(21,808)	(7,884)	13,924	(176.61)				
14 TOTAL (12+13)	(60,685)	(15,768)	44,917	(284.86)				
15 AVERAGE (50% OF 14)	(30,343)	(7,884)	22,459	(284.86)				
16 INTEREST RATE - FIRST DAY OF MONTH	5.55000%	5.55000%	0.00000%	(100.00)				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.15000%	5.15000%	0.00000%	(100.00)				
18 TOTAL (16+17)	10.7000%	10.70000%	0.0000%	(100.00)				
19 AVERAGE (50% OF 18)	5.35000%	5.35000%	0.00000%	(100.00)				
20 MONTHLY AVERAGE (19/12 Months)	0.44583%	0.44583%	0.00000%	(100.00)				
21 INTEREST PROVISION (15x20)	(\$135)	(\$35)	\$100	(100.00)				

* If line 5 is a refund add to line 4
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COMPANY: SEBRING GAS SYSTEM, INC.
 SECOND REVISION: 3/25/02

CALCULATION OF TRUE-UP AND INTEREST PROVISION

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

FOR THE PERIOD OF:

JAN 01

Through

DEC 01

	CURRENT MONTH: MAR 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)	\$34,631	\$51,685	\$17,054	33.00	\$155,877	\$156,769	\$892	0.57
2 TRANSPORTATION COST(A-1,LINES 2,3,5 & 6)	4,861	4,923	62	1.26	14,772	15,741	969	6.16
3 TOTAL (A-1, LINE 11)	39,492	56,608	17,116	30.24	170,649	172,510	1,861	1.08
4 FUEL REVENUES (A-1, LINE 14) (NET OF REVENUE TAX)	65,415	56,608	(8,807)	(15.56)	190,054	172,510	(17,544)	(10.17)
5 TRUE-UP (COLLECTED) OR REFUNDED	(1,980)	(1,980)	0	0.00	(5,940)	(5,940)	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	63,435	54,628	(8,807)	(16.12)	184,114	166,570	(17,544)	(10.53)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	23,943	(1,980)	(25,923)	1,309.22	13,465	(5,940)	(19,405)	326.68
8 INTEREST PROVISION-THIS PERIOD (21)	(38)	(33)	5	100.00	(308)	(107)	201	100.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(21,943)	(7,919)	14,024	(177.09)	(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	5,940	5,940	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)	\$3,942	(\$7,952)	(\$11,894)	149.56	\$3,942	(\$7,952)	(\$11,894)	149.57
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(\$21,943)	(\$7,919)	\$14,024	(177.09)				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	3,980	(7,919)	(11,899)	150.25				
14 TOTAL (12+13)	(17,963)	(15,838)	2,125	(13.42)				
15 AVERAGE (50% OF 14)	(8,982)	(7,919)	1,063	(13.42)				
16 INTEREST RATE - FIRST DAY OF MONTH	5.15000%	5.15000%	0.00000%	(100.00)				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.00000%	5.00000%	0.00000%	(100.00)				
18 TOTAL (16+17)	10.1500%	10.1500%	0.0000%	(100.00)				
19 AVERAGE (50% OF 18)	5.07500%	5.07500%	0.00000%	(100.00)				
20 MONTHLY AVERAGE (19/12 Months)	0.42292%	0.42292%	0.00000%	(100.00)				
21 INTEREST PROVISION (15x20)	(\$38)	(\$33)	\$4	(100.00)				

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

COMPANY: SEBRING GAS SYSTEM, INC.
 SECOND REVISION: 3/25/02

CALCULATION OF TRUE-UP AND INTEREST PROVISION

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

FOR THE PERIOD OF: JAN 01 Through DEC 01

	CURRENT MONTH: APR 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)	\$32,267	\$33,144	\$877	2.65	\$188,144	\$189,913	\$1,769	0.93
2 TRANSPORTATION COST(A-1,LINES 2,3,5 & 6)	4,617	4,818	201	4.17	19,389	20,559	1,170	5.69
3 TOTAL (A-1, LINE 11)	36,884	37,962	1,078	2.84	207,533	210,472	2,939	1.40
4 FUEL REVENUES (A-1, LINE 14) (NET OF REVENUE TAX)	42,292	37,962	(4,330)	(11.41)	232,346	210,472	(21,874)	(10.39)
5 TRUE-UP (COLLECTED) OR REFUNDED	(1,980)	(1,980)	0	0.00	(7,920)	(7,920)	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	40,312	35,982	(4,330)	(12.03)	224,426	202,552	(21,874)	(10.80)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	3,428	(1,980)	(5,408)	273.14	16,893	(7,920)	(24,813)	313.30
8 INTEREST PROVISION-THIS PERIOD (21)	26	(31)	(57)	100.00	(282)	(138)	144	100.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	3,942	(7,952)	(11,894)	149.57	(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	7,920	7,920	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)	\$9,376	(\$7,983)	(\$17,359)	217.45	\$9,376	(\$7,983)	(\$17,359)	217.45
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	\$3,942	(\$7,952)	(\$11,894)	149.57				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	9,350	(7,952)	(17,302)	217.58				
14 TOTAL (12+13)	13,292	(15,904)	(29,196)	183.58				
15 AVERAGE (50% OF 14)	6,646	(7,952)	(14,598)	183.58				
16 INTEREST RATE - FIRST DAY OF MONTH	5.00000%	5.00000%	0.00000%	(100.00)				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	4.37000%	4.37000%	0.00000%	(100.00)				
18 TOTAL (16+17)	9.3700%	9.37000%	0.0000%	(100.00)				
19 AVERAGE (50% OF 18)	4.68500%	4.68500%	0.00000%	(100.00)				
20 MONTHLY AVERAGE (19/12 Months)	0.39042%	0.39042%	0.00000%	(100.00)				
21 INTEREST PROVISION (15x20)	\$26	(\$31)	(\$57)	(100.00)				

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

COMPANY: SEBRING GAS SYSTEM, INC.
 SECOND REVISION: 3/25/02

CALCULATION OF TRUE-UP AND INTEREST PROVISION

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

FOR THE PERIOD OF: JAN 01 Through DEC 01

	CURRENT MONTH: MAY 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)	\$25,911	\$28,667	\$2,756	9.61	\$214,055	\$218,580	\$4,525	2.07
2 TRANSPORTATION COST(A-1,LINES 2,3,5 & 6)	4,038	3,042	(996)	(32.74)	23,427	23,601	174	0.74
3 TOTAL (A-1, LINE 11)	29,949	31,709	1,760	5.55	237,482	242,181	4,699	1.94
4 FUEL REVENUES (A-1, LINE 14) (NET OF REVENUE TAX)	35,419	31,709	(3,710)	(11.70)	267,765	242,181	(25,584)	(10.56)
5 TRUE-UP (COLLECTED) OR REFUNDED	(1,980)	(1,980)	0	0.00	(9,900)	(9,900)	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	33,439	29,729	(3,710)	(12.48)	257,865	232,281	(25,584)	(11.01)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	3,490	(1,980)	(5,470)	276.27	20,383	(9,900)	(30,283)	305.89
8 INTEREST PROVISION-THIS PERIOD (21)	42	(28)	(70)	100.00	(240)	(166)	74	100.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	9,376	(7,983)	(17,359)	217.45	(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	9,900	9,900	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)	\$14,888	(\$8,011)	(\$22,899)	285.85	\$14,888	(\$8,011)	(\$22,899)	285.84
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	\$9,376	(\$7,983)	(\$17,359)	217.45				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	14,846	(7,983)	(22,829)	285.97				
14 TOTAL (12+13)	24,222	(15,966)	(40,188)	251.71				
15 AVERAGE (50% OF 14)	12,111	(7,983)	(20,094)	251.71				
16 INTEREST RATE - FIRST DAY OF MONTH	4.37000%	4.37000%	0.00000%	(100.00)				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	3.94000%	3.94000%	0.00000%	(100.00)				
18 TOTAL (16+17)	8.3100%	8.3100%	0.0000%	(100.00)				
19 AVERAGE (50% OF 18)	4.15500%	4.15500%	0.00000%	(100.00)				
20 MONTHLY AVERAGE (19/12 Months)	0.34625%	0.34625%	0.00000%	(100.00)				
21 INTEREST PROVISION (15x20)	\$42	(\$28)	(\$70)	(100.00)				

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

COMPANY: SEBRING GAS SYSTEM, INC.
FIRST REVISION: 3/25/02

CALCULATION OF TRUE-UP AND INTEREST PROVISION

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

FOR THE PERIOD OF:	JAN 01		Through		DEC 01			
	CURRENT MONTH: JUN 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)	\$19,412	\$18,705	(\$707)	(3.78)	\$233,467	\$237,285	\$3,818	1.61
2 TRANSPORTATION COST(A-1,LINES 2,3,5 & 6)	3,449	3,681	232	6.30	26,876	27,282	406	1.49
3 TOTAL (A-1, LINE 11)	22,861	22,386	(475)	(2.12)	260,343	264,567	4,224	1.60
4 FUEL REVENUES (A-1, LINE 14) (NET OF REVENUE TAX)	25,036	22,386	(2,650)	(11.84)	292,801	264,567	(28,234)	(10.67)
5 TRUE-UP (COLLECTED) OR REFUNDED	(1,980)	(1,980)	0	0.00	(11,880)	(11,880)	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	23,056	20,406	(2,650)	(12.99)	280,921	252,687	(28,234)	(11.17)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	195	(1,980)	(2,175)	109.86	20,578	(11,880)	(32,458)	273.22
8 INTEREST PROVISION-THIS PERIOD (21)	52	(26)	(77)	100.00	(188)	(192)	(4)	100.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	14,888	(8,011)	(22,899)	285.84	(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	11,880	11,880	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)	\$17,115	(\$8,037)	(\$25,152)	312.95	\$17,115	(\$8,037)	(\$25,152)	312.95
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	\$14,888	(\$8,011)	(\$22,899)	285.84				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	17,063	(8,011)	(25,074)	313.00				
14 TOTAL (12+13)	31,951	(16,022)	(47,973)	299.42				
15 AVERAGE (50% OF 14)	15,976	(8,011)	(23,987)	299.42				
16 INTEREST RATE - FIRST DAY OF MONTH	3.94000%	3.94000%	0.00000%	(100.00)				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	3.80000%	3.80000%	0.00000%	(100.00)				
18 TOTAL (16+17)	7.7400%	7.7400%	0.0000%	(100.00)				
19 AVERAGE (50% OF 18)	3.87000%	3.87000%	0.00000%	(100.00)				
20 MONTHLY AVERAGE (19/12 Months)	0.32250%	0.32250%	0.00000%	(100.00)				
21 INTEREST PROVISION (15x20)	\$52	(\$26)	(\$77)	(100.00)				

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

COMPANY: SEBRING GAS SYSTEM, INC.
 SECOND REVISION: 03/25/02

CALCULATION OF TRUE-UP AND INTEREST PROVISION

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

FOR THE PERIOD OF: JAN 01 Through DEC 01

	CURRENT MONTH: JUL 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)	\$17,523	\$16,405	(\$1,118)	(6.81)	\$250,990	\$253,690	\$2,700	1.06
2 TRANSPORTATION COST(A-1,LINES 2,3,5 & 6)	3,582	3,753	171	4.56	30,458	31,035	577	1.86
3 TOTAL (A-1, LINE 11)	21,105	20,158	(947)	(4.70)	281,448	284,725	3,277	1.15
4 FUEL REVENUES (A-1, LINE 14) (NET OF REVENUE TAX)	23,547	20,158	(3,389)	(16.81)	316,348	284,725	(31,623)	(11.11)
5 TRUE-UP (COLLECTED) OR REFUNDED	(1,980)	(1,980)	0	0.00	(13,860)	(13,860)	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	21,567	18,178	(3,389)	(18.64)	302,488	270,865	(31,623)	(11.67)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	462	(1,980)	(2,442)	123.33	21,040	(13,860)	(34,900)	251.80
8 INTEREST PROVISION-THIS PERIOD (21)	58	(25)	(83)	100.00	(130)	(217)	(87)	100.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	17,115	(8,037)	(25,152)	312.95	(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	13,860	13,860	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)	\$19,615	(\$8,062)	(\$27,677)	343.29	\$19,615	(\$8,062)	(\$27,677)	343.30
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	\$17,115	(\$8,037)	(\$25,152)	312.95	* If line 5 is a refund add to line 4 If line 5 is a collection () subtract from line 4			
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	19,557	(8,037)	(27,594)	343.34				
14 TOTAL (12+13)	36,672	(16,074)	(52,746)	328.14				
15 AVERAGE (50% OF 14)	18,336	(8,037)	(26,373)	328.14				
16 INTEREST RATE - FIRST DAY OF MONTH	3.80000%	3.80000%	0.00000%	(100.00)				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	3.75000%	3.75000%	0.00000%	(100.00)				
18 TOTAL (16+17)	7.55000%	7.55000%	0.00000%	(100.00)				
19 AVERAGE (50% OF 18)	3.77500%	3.77500%	0.00000%	(100.00)				
20 MONTHLY AVERAGE (19/12 Months)	0.31458%	0.31458%	0.00000%	(100.00)				
21 INTEREST PROVISION (15x20)	\$58	(\$25)	(\$83)	(100.00)				

COMPANY: SEBRING GAS SYSTEM, INC.
 FIRST REVISION: 03/25/02

CALCULATION OF TRUE-UP AND INTEREST PROVISION

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

FOR THE PERIOD OF:

JAN 01 Through DEC 01

	CURRENT MONTH: AUG 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)	\$17,108	\$11,288	(\$5,820)	(51.56)	\$268,098	\$264,978	(\$3,120)	(1.18)
2 TRANSPORTATION COST(A-1,LINES 2,3,5 & 6)	3,514	3,825	311	8.13	33,972	34,860	888	2.55
3 TOTAL (A-1, LINE 11)	20,622	15,113	(5,509)	(36.45)	302,070	299,838	(2,232)	(0.74)
4 FUEL REVENUES (A-1, LINE 14) (NET OF REVENUE TAX)	16,844	15,113	(1,731)	(11.45)	333,192	299,838	(33,354)	(11.12)
5 TRUE-UP (COLLECTED) OR REFUNDED	(1,980)	(1,980)	0	0.00	(15,840)	(15,840)	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	14,864	13,133	(1,731)	(13.18)	317,352	283,998	(33,354)	(11.74)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(5,758)	(1,980)	3,778	(190.82)	15,282	(15,840)	(31,122)	196.48
8 INTEREST PROVISION-THIS PERIOD (21)	53	(24)	(78)	100.00	(77)	(241)	(164)	100.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	19,615	(8,062)	(27,677)	343.30	(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	15,840	15,840	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)	\$15,890	(\$8,086)	(\$23,976)	296.51	\$15,890	(\$8,086)	(\$23,976)	296.51
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	\$19,615	(\$8,062)	(\$27,677)	343.30				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	15,837	(8,062)	(23,899)	296.44				
14 TOTAL (12+13)	35,452	(16,124)	(51,576)	319.87				
15 AVERAGE (50% OF 14)	17,726	(8,062)	(25,788)	319.87				
16 INTEREST RATE - FIRST DAY OF MONTH	3.75000%	3.75000%	0.00000%	(100.00)				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	3.47000%	3.47000%	0.00000%	(100.00)				
18 TOTAL (16+17)	7.2200%	7.2200%	0.0000%	(100.00)				
19 AVERAGE (50% OF 18)	3.61000%	3.61000%	0.00000%	(100.00)				
20 MONTHLY AVERAGE (19/12 Months)	0.30083%	0.30083%	0.00000%	(100.00)				
21 INTEREST PROVISION (15x20)	\$53	(\$24)	(\$78)	(100.00)				

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

COMPANY: SEBRING GAS SYSTEM, INC.
 FIRST REVISION: 03/25/02

CALCULATION OF TRUE-UP AND INTEREST PROVISION

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

FOR THE PERIOD OF: JAN 01 Through DEC 01

	CURRENT MONTH: SEP 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)	\$12,455	\$10,872	(\$1,583)	(14.56)	\$280,553	\$275,850	(\$4,703)	(1.70)
2 TRANSPORTATION COST(A-1,LINES 2,3,5 & 6)	3,573	3,681	108	2.93	37,545	38,541	996	2.58
3 TOTAL (A-1, LINE 11)	16,028	14,553	(1,475)	(10.14)	318,098	314,391	(3,707)	(1.18)
4 FUEL REVENUES (A-1, LINE 14) (NET OF REVENUE TAX)	17,394	14,553	(2,841)	(19.52)	350,586	314,391	(36,195)	(11.51)
5 TRUE-UP (COLLECTED) OR REFUNDED	(1,980)	(1,980)	0	0.00	(17,820)	(17,820)	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	15,414	12,573	(2,841)	(22.60)	332,766	296,571	(36,195)	(12.20)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(614)	(1,980)	(1,366)	68.99	14,668	(17,820)	(32,488)	182.31
8 INTEREST PROVISION-THIS PERIOD (21)	42	(21)	(63)	100.00	(35)	(262)	(227)	100.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	15,890	(8,086)	(23,976)	296.51	(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	17,820	17,820	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)	\$17,298	(\$8,107)	(\$25,405)	313.38	\$17,298	(\$8,107)	(\$25,405)	313.37
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	\$15,890	(\$8,086)	(\$23,976)	296.51	* If line 5 is a refund add to line 4 If line 5 is a collection () subtract from line 4			
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	17,256	(8,086)	(25,342)	313.41				
14 TOTAL (12+13)	33,146	(16,172)	(49,318)	304.96				
15 AVERAGE (50% OF 14)	16,573	(8,086)	(24,659)	304.96				
16 INTEREST RATE - FIRST DAY OF MONTH	3.47000%	3.47000%	0.00000%	(100.00)				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	2.67000%	2.67000%	0.00000%	(100.00)				
18 TOTAL (16+17)	6.1400%	6.1400%	0.0000%	(100.00)				
19 AVERAGE (50% OF 18)	3.07000%	3.07000%	0.00000%	(100.00)				
20 MONTHLY AVERAGE (19/12 Months)	0.25583%	0.25583%	0.00000%	(100.00)				
21 INTEREST PROVISION (15x20)	\$42	(\$21)	(\$63)	(100.00)				

COMPANY: SEBRING GAS SYSTEM, INC.
 FIRST REVISION: 03/25/02

CALCULATION OF TRUE-UP AND INTEREST PROVISION

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

FOR THE PERIOD OF: JAN 01 Through DEC 01

	CURRENT MONTH: OCT 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)	\$12,116	\$9,675	(\$2,441)	(25.23)	\$292,669	\$285,525	(\$7,144)	(2.50)
2 TRANSPORTATION COST(A-1,LINES 2,3,5 & 6)	4,204	4,330	126	2.91	41,749	42,871	1,122	2.62
3 TOTAL (A-1, LINE 11)	16,320	14,005	(2,315)	(16.53)	334,418	328,396	(6,022)	(1.83)
4 FUEL REVENUES (A-1, LINE 14) (NET OF REVENUE TAX)	17,050	14,005	(3,045)	(21.74)	367,636	328,396	(39,240)	(11.95)
5 TRUE-UP (COLLECTED) OR REFUNDED	(1,980)	(1,980)	0	0.00	(19,800)	(19,800)	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	15,070	12,025	(3,045)	(25.32)	347,836	308,596	(39,240)	(12.72)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(1,250)	(1,980)	(730)	36.88	13,418	(19,800)	(33,218)	167.77
8 INTEREST PROVISION-THIS PERIOD (21)	36	(17)	(53)	100.00	1	(279)	(280)	100.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	17,298	(8,107)	(25,405)	313.37	(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	19,800	19,800	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)	\$18,064	(\$8,124)	(\$26,188)	322.37	\$18,064	(\$8,124)	(\$26,188)	322.35
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	\$17,298	(\$8,107)	(\$25,405)	313.37				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	18,028	(8,107)	(26,135)	322.38				
14 TOTAL (12+13)	35,326	(16,214)	(51,540)	317.88				
15 AVERAGE (50% OF 14)	17,663	(8,107)	(25,770)	317.88				
16 INTEREST RATE - FIRST DAY OF MONTH	2.67000%	2.67000%	0.00000%	(100.00)				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	2.22000%	2.22000%	0.00000%	(100.00)				
18 TOTAL (16+17)	4.89000%	4.89000%	0.00000%	(100.00)				
19 AVERAGE (50% OF 18)	2.44500%	2.44500%	0.00000%	(100.00)				
20 MONTHLY AVERAGE (19/12 Months)	0.20375%	0.20375%	0.00000%	(100.00)				
21 INTEREST PROVISION (15x20)	\$36	(\$17)	(\$53)	(100.00)				

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

COMPANY: SEBRING GAS SYSTEM, INC.
FIRST REVISION: 03/25/02

CALCULATION OF TRUE-UP AND INTEREST PROVISION

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

FOR THE PERIOD OF:

JAN 01 Through DEC 01

	CURRENT MONTH: NOV 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)	\$23,020	\$7,238	(\$15,782)	(218.04)	\$315,689	\$292,763	(\$22,926)	(7.83)
2 TRANSPORTATION COST(A-1,LINES 2,3,5 & 6)	4,466	4,763	297	6.24	46,215	47,634	1,419	2.98
3 TOTAL (A-1, LINE 11)	27,486	12,001	(15,485)	(129.03)	361,904	340,397	(21,507)	(6.32)
4 FUEL REVENUES (A-1, LINE 14) (NET OF REVENUE TAX)	13,778	12,001	(1,777)	(14.81)	381,414	340,397	(41,017)	(12.05)
5 TRUE-UP (COLLECTED) OR REFUNDED	(1,980)	(1,980)	0	0.00	(21,780)	(21,780)	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	11,798	10,021	(1,777)	(17.74)	359,634	318,617	(41,017)	(12.87)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(15,688)	(1,980)	13,708	(692.30)	(2,270)	(21,780)	(19,510)	89.58
8 INTEREST PROVISION-THIS PERIOD (21)	20	(14)	(34)	100.00	21	(293)	(314)	100.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	18,064	(8,124)	(26,188)	322.35	(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	21,780	21,780	0	0.00
10a FLEX RATE REFUND (if applicable)	0	0	0	0.00	0	0	0	0.00
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	\$4,376	(\$8,138)	(\$12,515)	153.77	\$4,376	(\$8,138)	(\$12,514)	153.77
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	\$18,064	(\$8,124)	(\$26,188)	322.35	* If line 5 is a refund add to line 4 If line 5 is a collection () subtract from line 4			
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	4,356	(8,124)	(12,480)	153.62				
14 TOTAL (12+13)	22,420	(16,248)	(38,668)	237.99				
15 AVERAGE (50% OF 14)	11,210	(8,124)	(19,334)	237.99				
16 INTEREST RATE - FIRST DAY OF MONTH	2.22000%	2.22000%	0.00000%	(100.00)				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	2.04000%	2.04000%	0.00000%	(100.00)				
18 TOTAL (16+17)	4.2600%	4.2600%	0.0000%	(100.00)				
19 AVERAGE (50% OF 18)	2.13000%	2.13000%	0.00000%	(100.00)				
20 MONTHLY AVERAGE (19/12 Months)	0.17750%	0.17750%	0.00000%	(100.00)				
21 INTEREST PROVISION (15x20)	\$20	(\$14)	(\$34)	(100.00)				

COMPANY: SEBRING GAS SYSTEM, INC.
 FIRST REVISION: 03/25/02

CALCULATION OF TRUE-UP AND INTEREST PROVISION

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

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	(13)	(17)	100.00	25	(306)	(331)	100.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	4,376	(8,138)	(12,514)	153.77	(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	(\$8,151)	(\$9,178)	112.61	\$1,027	(\$8,151)	(\$9,178)	112.60
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	\$4,376	(\$8,138)	(\$12,514)	153.77	* If line 5 is a refund add to line 4 If line 5 is a collection () subtract from line 4			
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	1,023	(8,138)	(9,161)	112.57				
14 TOTAL (12+13)	5,399	(16,276)	(21,675)	133.17				
15 AVERAGE (50% OF 14)	2,700	(8,138)	(10,838)	133.17				
16 INTEREST RATE - FIRST DAY OF MONTH	2.04000%	2.04000%	0.00000%	(100.00)				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	1.78000%	1.78000%	0.00000%	(100.00)				
18 TOTAL (16+17)	3.8200%	3.8200%	0.0000%	(100.00)				
19 AVERAGE (50% OF 18)	1.91000%	1.91000%	0.00000%	(100.00)				
20 MONTHLY AVERAGE (19/12 Months)	0.15917%	0.15917%	0.00000%	(100.00)				
21 INTEREST PROVISION (15x20)	\$4	(\$13)	(\$17)	(100.00)				