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September 11, 2009

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COMMISSION  
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**VIA HAND DELIVERY**

Ms. Ann Cole  
Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

**Re: Docket No. 090003-GU – Purchased Gas Adjustment (PGA) True-Up**

Dear Ms. Cole:

Enclosed for filing in the above referenced Docket, please find an original and 15 copies of Florida City Gas's Petition and the Direct Testimony and Exhibit of Thomas Kaufmann.

Your assistance in this matter is greatly appreciated.

Sincerely,

**Beth Keating**  
**AKERMAN SENTERFITT**  
106 East College Avenue, Suite 1200  
Tallahassee, FL 32302-1877  
Phone: (850) 224-9634  
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**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In Re: Purchased Gas Adjustment )  
(PGA) True-up )  
\_\_\_\_\_ )

Docket No. 090003-GU

Filed: September 11, 2009

**PETITION BY FLORIDA CITY GAS FOR APPROVAL OF PGA FACTOR  
TO BE APPLIED FOR SERVICE RENDERED  
DURING THE PERIOD JANUARY 2010 THROUGH DECEMBER 2010**

Florida City Gas ("City Gas" or "the Company") hereby submits this petition to the Commission requesting Approval of a Purchased Gas Adjustment ("PGA") factor to be applied for service to be rendered during the projected period of January 1, 2010 through December 31, 2010. In support thereof, City Gas says:

1. City Gas has calculated its total net true-up amount (including interest and applicable regulatory assessment fees) for the period January 2008 through December 2008 to be an under-recovery of \$1,404,419.

2. Schedule E-4 shows the projected true-up for the current period January 2009 through December 2009 is an over-recovery of \$1,472,219.

3. The total true-up as shown on Schedule E-4 is an over-recovery of \$67,800, to be applied to the projected period.

4. Estimated therm purchases for resale during the projected period are 44,831,06.

5. Schedule E-4 presents a true-up refund factor of 0.151 cents per therm to be applied during the projected period.

6. The total cost of gas for the projected period is \$41,215,731 as shown on Schedule E-1 line 11.

7. The weighted average cost of gas (WACOG) for the projected period is 91.936 cents per therm as shown on Schedule E-1 line 40.

8. The 0.151 cents per therm true up factor decreases the WACOG during the projected period to 91.785 cents per therm (before the regulatory assessment fees) or 92.247 cents per therm after the regulatory assessment fees as shown on Schedule E-1 lines 42 and 44 respectively. In order to avoid a large under-recovery in the winter season, City Gas has chosen to establish a maximum levelized purchased gas factor based on the Company's expected winter cost of gas. The levelized purchased gas factor based on the Company's expected winter cost of gas is 96.038 cents per therm before the regulatory assessment fees and 96.521 cents per therm after the regulatory assessment fees. This is the appropriate levelized gas cost factor (cap) for City Gas for the projected period.


9. City Gas' proposal filed herewith consists of Schedules E-1 (winter), E-1, E-1R, E-2, E-3, E-4, E-5 and the prepared Direct Testimony of Thomas Kaufmann.

WHEREFORE, Florida City Gas Company respectfully requests that the Commission enter its order approving the Company's proposed winter cost based levelized PGA true-up factor for the period January 2010 through December 2010 of 139.771 cents per therm (before the regulatory assessment fees) or 140.474 cents per

Docket No. 090003-GU  
September 11, 2009

them after the regulatory assessment fees.

RESPECTFULLY SUBMITTED this 11th day of September, 2009.



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Beth Keating  
Akerman Senterfitt Attorneys at Law 106  
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beth.keating@akerman.com

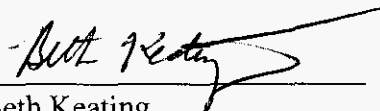
**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of Florida City Gas's Petition for Approval of the Purchased Gas (PGA) True-Up Amount in Docket No. 090003-GU has been furnished by regular U.S. Mail to the following parties of record this 11th day of September 2009:

Florida Public Utilities Company Cheryl Martin P.O. Box 3395 West Palm Beach, FL 33402-3395	MacFarlane Ferguson Law Firm Ansley Watson, Jr. P.O. Box 1531 Tampa, FL 33601-1531
Messer Law Firm Norman H. Horton, Jr. P.O. Box 15579 Tallahassee, FL 32317	Office of Public Counsel J.R. Kelly/Patricia Christensen c/o The Florida Legislature 111 West Madison Street Room 812 Tallahassee, FL 32399-1400
People Gas System Paula Brown P.O. Box 111 Tampa, FL 33601-0111	St. Joe Natural Gas Company, Inc. Mr. Stuart L. Shoaf P.O. Box 549 Port St. Joe, FL 32457-0549
TECO Energy, Inc. Matthew Costa P.O. Box 111 Tampa, FL 33601-0111	AGL Resources Inc. Elizabeth Wade/David Weaver Ten Peachtree Place Location 1470 Atlanta, GA 30309

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Florida City Gas Melvin Williams 955 East 25 <sup>th</sup> Street Hialeah, FL 33013-3498	Katherine Fleming Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399
	Charles A. Costin Costin and Costin Law Firm P.O. Box 98 Port Saint Joe, FL 32457-1159



Beth Keating  
Akerman Senterfitt, Attorneys at Law  
106 East College Avenue, Suite 1200  
Tallahassee, FL 32301

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**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

DIRECT TESTIMONY OF

THOMAS KAUFMANN

ON BEHALF OF FLORIDA CITY GAS

DOCKET NO. 090003-GU

September 11, 2009

**Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

A. My name is Thomas Kaufmann. My business address is Elizabethtown Gas, One Elizabethtown Plaza, Union, New Jersey 07083.

**Q. BY WHOM ARE YOU EMPLOYED, AND IN WHAT CAPACITY?**

A. I am currently employed as a Manager of Rates and Tariffs and have responsibilities for Florida City Gas ("City Gas" or "the Company").

**Q. BRIEFLY STATE YOUR EDUCATIONAL BACKGROUND AND EMPLOYMENT EXPERIENCE.**

A. In June 1977, I graduated from Rutgers University, Newark, N.J., with a Bachelor of Arts degree in Business Administration, majoring in accounting and economics. In July 1979, I graduated from Fairleigh Dickinson University, Madison, N.J., with a Masters of Business Administration, majoring in finance. My professional responsibilities have encompassed financial analysis, accounting, planning, and pricing in manufacturing and energy services companies in both regulated and deregulated industries. In 1977, I was employed by Allied Chemical Corp. as a staff accountant. In

1           1980, I was employed by Celanese Corp. as a financial analyst. In  
2           1981, I was employed by Suburban Propane as a Strategic  
3           Planning Analyst, promoted to Manager of Rates and Pricing in  
4           1986 and to Director of Acquisitions and Business Analysis in 1990.  
5           In 1993, I was employed by Concurrent Computer as a Manager,  
6           Pricing Administration. In 1996 I joined NUI as a Rate Analyst, was  
7           promoted to Manager of Regulatory Support in August, 1997 and  
8           Manager of Regulatory Affairs in February, 1998, and named  
9           Manager of Rates and Tariffs in July 1998.

10   **Q.   PLEASE EXPLAIN THE PURPOSE OF YOUR TESTIMONY.**

11   A.   The purpose of my testimony is to present the revised estimate of  
12       the Company's projection of gas costs for the period August 2009  
13       through December 2009 and the Company's projection of gas costs  
14       for the period January 2010 through December 2010. In addition I  
15       will present the development of the maximum rate to be charged to  
16       customers for the period January 2010 through December 2010.

17   **Q.   HAS THE COMPANY PREPARED THE FORMS AS PRESCRIBED**  
18       **BY THE COMMISSION FOR THIS PURPOSE?**

19   A.   Yes. The forms prescribed by the Commission are being filed at  
20       this time. Copies are attached to my testimony as Exhibit \_\_ (TK-2).

21



1 **Q. CAN YOU EXPLAIN THE PROJECTION METHODOLOGY?**

2 A. Yes. Under this methodology, which was adopted by Order No.  
3 PSC-93-0708-FOF-GU of this Commission on May 10, 1993 and  
4 modified in Docket No. 980269-PU on June 10, 1998, gas  
5 companies are to project their gas costs each twelve months for the  
6 ensuing twelve month period ending in December. A per therm rate  
7 is developed for the weighted average cost of gas (WACOG). This  
8 rate, based on the average of the winter and summer seasons,  
9 would lead to over or under-recoveries of gas costs in the two  
10 seasons. This problem is mitigated by establishing a maximum  
11 levelized purchased gas factor based on the Company's expected  
12 winter cost of gas, thereby eliminating a large under-recovery in that  
13 season. The Company is then able to flex downward in the summer  
14 in order to match market conditions and eliminate the potential for a  
15 large over-recovery for the remainder of the period.

16 **Q. WHAT IF THE ACTUAL COST EXCEEDS THE MAXIMUM RATE**  
17 **AS PROJECTED?**

18 A. If re-projected gas costs for the remaining period exceed projected  
19 recoveries by at least 10% for the twelve month period, a mid-  
20 course correction may formally be requested by the Company.

21 **Q. WHAT HAPPENS TO THE DIFFERENCES THAT RESULT FROM**  
22 **MISESTIMATES, THAT IS, THE MISMATCHES BETWEEN**  
23 **ESTIMATED AND ACTUAL COSTS?**

1 A. The forms take this into consideration. Form E-2 calculates the  
2 projected differences using estimated figures, and form E-4  
3 calculates the final true-up using actual figures. These differences  
4 are flowed back to customers through the true-up factor included in  
5 gas costs billed in the subsequent twelve month period.

6 **Q. ARE ANY FLORIDA GAS TRANSMSSION (FGT) RATE**  
7 **CHANGES PROPOSED WHICH ARE REFLECTED IN THIS**  
8 **FILING?**

9 A. No, the FGT rates used in the preparation of this filing are those in  
10 effect on September 1, 2009

11

12 **Q. CAN YOU SUMMARIZE THE CONTENTS OF THE SCHEDULES**  
13 **SUBMITTED AS PART OF THIS FILING?**

14 A. Yes. Schedule E-1 shows the projected period, January 2010  
15 through December 2010. For 2010, the Company estimates the  
16 gas purchases for resale will be 44,831,006 therms (Line 15) at a  
17 total cost of \$41,215,731 (Line 11) with a resulting WACOG of  
18 91.936 cents per therm (Line 40) before the application of the true-  
19 up factor and the regulatory assessment fee. Schedule E-4 shows  
20 the difference between the estimated actual and actual true-up for  
21 the prior period, January 2008 through December 2008, is an  
22 under-recovery of \$1,404,419 (Column 3, Line 4). The projected  
23 true-up for the current period, January 2009 through December  
24 2009, is an over-recovery of \$1,472,219 (Column 4, line 4). The

1 total true-up as shown on Schedule E-4 is an over-recovery of  
2 \$67,800 for a true-up refund factor of 0.151 cents per therm that  
3 would be applied during the projected period (Schedule E-1, Line  
4 41). This true-up factor decreases the gas cost factor during the  
5 projected period to 91.785 cents per therm (Line 42) before the  
6 regulatory assessment fee. With the regulatory assessment fee  
7 added, the PGA factor is .92247 cents per therm (Line 44) based on  
8 the average of the winter and summer seasons.

9

10 **Q. DOES THE ANALYSIS FOR THE PROJECTED PERIOD**  
11 **SUMMARIZED ABOVE PROVIDE A SUFFICIENT BASIS TO SET**  
12 **THE PGA CAP IN 2010?**

13 **A.** No. As shown on Schedule E-1 (winter), City Gas has chosen to  
14 establish a maximum levelized purchased gas factor based on the  
15 Company's expected winter cost of gas as follows:

	<u>Winter Average</u>	
17	Total Cost (Line 11)	\$24,720,636
18	Total Therm Sales (Line 27)	25,699,945
19	(Line 11/ Line 27)	\$0.96189
20	True-up	(\$0.00151)
21	Before Regulatory Assessment	\$0.96038
22	Revenue Tax Factor	1.00503
23	Purchased Gas Factor	\$.96521

1           As shown above, the maximum levelized purchased gas factor  
2           based on the Company's expected winter cost of gas is 96.038  
3           cents per therm before the regulatory assessment fee and 96.521  
4           cents per therm after the regulatory assessment fee. If approved by  
5           the Commission, 96.521 cents per therm would be the maximum  
6           gas cost factor that City Gas may charge its customers for the  
7           period January 2010 through December 2010.

8

9    **Q.    DOES THIS CONCLUDE YOUR TESTIMONY?**

10   **A.    Yes, it does.**

EXHIBIT TK-2  
(SCHEDULES E-1 WINTER, E-1, E-1/R, E-2,  
E-3, E-4, AND E-5)

COMPANY:  
FLORIDA CITY GAS

SCHEDULE E-1  
(REVISED FORM 9/22/00)

ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD: \$0.96521 PGA CAP w/ assessment  
2010 Winter Months

COST OF GAS PURCHASED	PROJECTION						
	OCT	NOV	DEC	JAN	FEB	MAR	TOTAL
1 COMMODITY (Pipeline)	\$11,530	\$12,160	\$15,533	\$14,611	\$13,148	\$12,688	\$79,670
2 NO NOTICE RESERVATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 COMMODITY (Other)	\$2,834,762	\$3,125,933	\$4,205,210	\$3,429,448	\$3,093,432	\$2,965,389	\$19,654,174
5 DEMAND	\$542,108	\$858,517	\$885,959	\$852,219	\$769,746	\$852,219	\$4,760,768
6 OTHER	\$39,801	\$43,737	\$36,472	\$32,627	\$38,203	\$35,186	\$226,026
<b>LESS END-USE CONTRACT</b>	\$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)	\$3,428,201	\$4,040,347	\$5,143,174	\$4,328,905	\$3,914,529	\$3,865,482	\$24,720,638
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 COMPANY USE	(\$1,842)	(\$2,059)	(\$2,052)	(\$1,836)	(\$1,845)	(\$1,888)	(\$11,522)
14 THERM SALES REVENUES	\$3,426,359	\$4,038,288	\$5,141,122	\$4,327,069	\$3,912,684	\$3,863,594	\$24,709,116
<b>THERMS PURCHASED</b>							
15 COMMODITY (Pipeline)	3,719,423	3,922,463	5,010,498	4,713,291	4,241,418	4,092,852	25,699,945
16 NO NOTICE RESERVATION	-	-	-	-	-	-	-
17 SWING SERVICE	-	-	-	-	-	-	-
18 COMMODITY (Other)	3,683,423	3,884,063	4,979,998	4,682,991	4,205,718	4,059,952	25,496,145
19 DEMAND	10,035,320	16,244,400	16,785,880	16,785,880	15,161,440	16,785,880	91,798,800
20 OTHER	38,000	40,400	32,500	32,300	37,700	34,900	215,800
<b>LESS END-USE CONTRACT</b>	-	-	-	-	-	-	-
21 COMMODITY (Pipeline)	-	-	-	-	-	-	-
22 DEMAND	-	-	-	-	-	-	-
23	-	-	-	-	-	-	-
24 TOTAL PURCHASES (+17+18+20)-(21+23)	3,721,423	3,924,463	5,012,498	4,715,291	4,243,418	4,094,852	25,711,945
25 NET UNBILLED	-	-	-	-	-	-	-
26 COMPANY USE	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(12,000)
27 TOTAL THERM SALES (24-26)	3,719,423	3,922,463	5,010,498	4,713,291	4,241,418	4,092,852	25,699,945
<b>CENTS PER THERM</b>							
28 COMMODITY (Pipeline) (1/15)	0.00310	0.00310	0.00310	0.00310	0.00310	0.00310	0.00310
29 NO NOTICE RESERVATION (2/16)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30 SWING SERVICE (3/17)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
31 COMMODITY (Other) (4/18)	\$0.76960	\$0.80481	\$0.84442	0.73232	0.73553	0.73040	0.77087
32 DEMAND (5/19)	\$0.05402	\$0.05285	\$0.05278	0.05077	0.05077	0.05077	0.05186
33 OTHER (6/20)	\$1.04740	\$1.08261	\$1.12222	1.01012	1.01333	1.00820	1.04739
<b>LESS END-USE CONTRACT</b>	-	-	-	-	-	-	-
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)	0.92121	1.02953	1.02607	0.91806	0.92249	0.94399	0.96145
38 NET UNBILLED (12/25)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
39 COMPANY USE (13/26)	0.92121	1.02953	1.02607	0.91806	0.92249	0.94399	0.96145
40 TOTAL THERM SALES (11/27)	0.92170	1.03005	1.02648	0.91845	0.92293	0.94445	0.96189
41 TRUE-UP (E-2)	(0.00151)	(0.00151)	(0.00151)	(0.00151)	(0.00151)	(0.00151)	(0.00151)
42 TOTAL COST OF GAS (40+41)	0.92019	1.02854	1.02497	0.91694	0.92142	0.94294	0.96038
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)	0.92482	1.03371	1.03013	0.92155	0.92605	0.94768	0.96521
45 PGA FACTOR ROUNDED TO NEAREST .001	0.925	1.034	1.030	0.922	0.926	0.948	0.965

Exhibit \_\_\_\_\_ (TK-2)  
1 of 8

ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD: JANUARY 2010 Through DECEMBER 2010

COST OF GAS PURCHASED	PROJECTION												TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
1 COMMODITY (Pipeline)	\$14,611	\$13,148	\$12,688	\$10,685	\$9,929	\$9,494	\$9,861	\$9,943	\$9,384	\$11,530	\$12,160	\$15,533	\$138,976
2 INTRA-DAY SUPPLY 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)	\$3,429,448	\$3,093,432	\$2,965,389	\$2,444,342	\$2,283,624	\$2,208,998	\$2,333,161	\$2,387,806	\$2,273,046	\$2,834,762	\$3,125,933	\$4,205,210	\$33,586,153
5 DEMAND	\$852,219	\$769,746	\$852,219	\$636,454	\$507,967	\$492,649	\$507,967	\$507,967	\$492,649	\$542,108	\$858,517	\$885,959	\$7,906,421
6 OTHER	\$32,627	\$38,203	\$35,186	\$40,369	\$40,680	\$46,252	\$51,332	\$43,018	\$36,504	\$39,801	\$43,737	\$36,472	\$484,181
LESS END-USE CONTRACT													\$0.1764
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 Margin Sharing	\$0	\$0	\$0	\$0	\$900,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$900,000
10													
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$4,328,905	\$3,914,529	\$3,865,482	\$3,131,860	\$1,942,200	\$2,758,393	\$2,902,321	\$2,948,736	\$2,811,583	\$3,428,201	\$4,040,347	\$5,143,174	\$41,215,731
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 COMPANY USE	(\$1,836)	(\$1,845)	(\$1,898)	(\$1,815)	(\$1,212)	(\$1,800)	(\$1,824)	(\$1,838)	(\$1,856)	(\$1,842)	(\$2,059)	(\$2,052)	(\$21,867)
14 THERM SALES REVENUES	\$4,327,069	\$3,912,684	\$3,863,584	\$3,130,045	\$1,940,988	\$2,756,593	\$2,900,497	\$2,946,898	\$2,809,727	\$3,426,359	\$4,038,288	\$5,141,122	\$41,193,864
<b>THERMS PURCHASED</b>													
15 COMMODITY (Pipeline) SCH E5 L-6	4,713,291	4,241,418	4,092,852	3,450,008	3,202,929	3,062,675	3,181,053	3,207,352	3,027,044	3,719,423	3,922,463	5,010,498	44,831,006
16 INTRA-DAY SUPPLY RESERVATION	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 L15-L19-L26)	4,682,991	4,205,718	4,059,952	3,411,408	3,164,229	3,018,875	3,132,853	3,167,652	2,983,844	3,683,423	3,884,063	4,979,998	44,385,006
19 DEMAND	16,785,880	15,161,440	16,785,880	10,769,100	9,193,980	8,897,400	9,193,980	9,193,980	8,897,400	10,035,320	16,244,400	16,785,880	147,944,840
20 OTHER	32,300	37,700	34,900	40,800	40,700	45,800	50,200	41,700	35,200	38,000	40,400	32,500	470,000
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)	4,715,291	4,243,418	4,094,852	3,452,008	3,204,929	3,064,675	3,183,053	3,209,352	3,029,044	3,721,423	3,924,463	5,012,498	44,855,006
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26 COMPANY USE	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(24,000)
27 TOTAL THERM SALES (24-26)	4,713,291	4,241,418	4,092,852	3,450,008	3,202,929	3,062,675	3,181,053	3,207,352	3,027,044	3,719,423	3,922,463	5,010,498	44,831,006
<b>CENTS PER THERM</b>													
28 COMMODITY (Pipeline) (1/15)	0.00310	0.00310	0.00310	0.00310	0.00310	0.00310	0.00310	0.00310	0.00310	0.00310	0.00310	0.00310	0.00310
29 INTRA-DAY SUPPLY RESERVATION (2/16)	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
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)	0.73232	0.73553	0.73040	0.71652	0.72170	0.73206	0.74474	0.75381	0.75824	0.78960	0.80481	0.84442	0.75670
32 DEMAND (5/19)	0.05077	0.05077	0.05077	0.05810	0.05525	0.05537	0.05525	0.05525	0.05537	0.05402	0.05285	0.05278	0.05344
33 OTHER (6/20)	1.01012	1.01333	1.00620	0.99432	0.99950	1.00986	1.02254	1.03161	1.03704	1.04740	1.08261	1.12222	1.03017
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)	0.91806	0.92249	0.94399	0.90726	0.90800	0.90006	0.91180	0.91879	0.92821	0.92121	1.02953	1.02807	0.91887
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)	0.91806	0.92249	0.94399	0.90726	0.90800	0.90006	0.91180	0.91879	0.92821	0.92121	1.02953	1.02807	0.91887
40 TOTAL THERM SALES (11/27)	0.91845	0.92293	0.94445	0.90778	0.90638	0.90055	0.91238	0.91937	0.92882	0.92170	1.03005	1.02648	0.91936
41 TRUE-UP (E-2)	(0.00151)	(0.00151)	(0.00151)	(0.00151)	(0.00151)	(0.00151)	(0.00151)	(0.00151)	(0.00151)	(0.00151)	(0.00151)	(0.00151)	(0.00151)
42 TOTAL COST OF GAS (40+41)	0.91694	0.92142	0.94294	0.90627	0.90487	0.89854	0.91087	0.91786	0.92731	0.92019	1.02854	1.02497	0.91785
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)	0.92155	0.92605	0.94788	0.91083	0.90791	0.90368	0.91545	0.92246	0.93197	0.92482	1.03371	1.03013	0.92247
45 PGA FACTOR ROUNDED TO NEAREST .001	0.922	0.926	0.948	0.911	0.906	0.904	0.915	0.922	0.932	0.925	1.034	1.030	0.922

COMPANY:  
FLORIDA CITY GAS

PURCHASED GAS ADJUSTMENT  
COST RECOVERY CLAUSE CALCULATION

SCHEDULE E-1/R  
(REVISED FORM 9/24/00)

REVISED ESTIMATE FOR THE PROJECTED PERIOD: JANUARY 2009 Through DECEMBER 2009

COST OF GAS PURCHASED	ACTUAL							REVISED PROJECTION					TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
1 COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,065	\$9,001	\$9,411	\$10,005	\$12,196	\$49,678
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)	\$2,731,818	\$2,516,731	\$1,840,672	\$1,077,762	\$1,010,261	\$952,592	\$793,122	\$1,065,592	\$869,604	\$1,180,248	\$1,655,449	\$2,361,230	\$18,055,082
5 DEMAND	\$885,980	\$803,506	\$885,980	\$636,466	\$507,982	\$492,685	\$507,982	\$507,967	\$492,649	\$542,108	\$858,517	\$885,959	\$8,007,781
6 OTHER	\$134,173	\$67,224	\$97,439	\$12,470	\$43,201	\$40,953	\$53,297	\$20,874	\$21,912	\$23,421	\$32,369	\$35,989	\$583,322
<b>LESS END-USE CONTRACT</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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)	\$3,751,972	\$3,387,461	\$2,824,091	\$1,726,698	\$1,561,444	\$1,486,230	\$1,354,401	\$1,603,498	\$1,393,166	\$1,755,188	\$2,556,340	\$3,295,374	\$26,695,863
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 COMPANY USE	(\$1,061)	\$10,644	(\$694)	(\$561)	(\$627)	(\$598)	(\$576)	(\$1,097)	(\$960)	(\$1,157)	(\$1,585)	(\$1,676)	\$52
14 THERM SALES REVENUES	\$3,318,028	\$3,215,372	\$2,735,801	\$2,288,863	\$1,836,722	\$1,713,160	\$1,671,043	\$1,602,401	\$1,392,206	\$1,754,031	\$2,554,755	\$3,293,698	27,376,080
<b>THERMS PURCHASED</b>													
15 COMMODITY (Pipeline)	4,216,890	3,960,566	3,541,756	3,043,630	2,622,140	2,345,308	2,134,163	2,924,315	2,903,709	3,035,861	3,227,404	3,934,163	37,889,905
16 NO NOTICE RESERVATION	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)	4,066,409	4,058,753	3,839,466	2,900,877	2,742,460	2,396,708	2,110,323	2,892,015	2,866,009	3,000,961	3,186,804	3,893,463	37,954,248
19 DEMAND	18,285,880	16,661,440	18,285,880	12,269,100	10,693,980	10,397,400	10,693,980	9,193,980	8,897,400	10,035,320	16,244,400	16,785,880	158,444,640
20 OTHER	40,710	45,765	50,218	41,703	35,169	68,006	40,398	32,300	37,700	34,900	40,600	40,700	508,169
<b>LESS END-USE CONTRACT</b>	0	0	0	0	0	0	0	0	0	0	0	0	0
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)	4,107,119	4,104,518	3,889,584	2,942,580	2,777,629	2,464,714	2,150,721	2,924,315	2,903,709	3,035,861	3,227,404	3,934,163	38,462,417
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26 COMPANY USE	0	(754)	(674)	(690)	(690)	(652)	(627)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(14,087)
27 TOTAL THERM SALES (24-26)	3,911,861	4,611,404	3,928,216	3,294,427	3,114,928	2,914,059	2,832,913	2,922,315	2,901,709	3,033,861	3,225,404	3,932,163	40,623,260
<b>CENTS PER THERM</b>													
28 COMMODITY (Pipeline) (1/15)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.00310	0.00310	0.00310	0.00310	0.00310	0.00131
29 NO NOTICE RESERVATION (2/16)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
30 SWING SERVICE (3/17)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
31 COMMODITY (Other) (4/18)	0.67180	0.62007	0.47941	0.37153	0.36838	0.39746	0.37583	0.36846	0.30342	0.39329	0.51947	0.60646	0.47571
32 DEMAND (5/19)	0.04845	0.04823	0.04845	0.05188	0.04750	0.04739	0.04750	0.05525	0.05537	0.05402	0.05285	0.05278	0.05054
33 OTHER (6/20)	3.29582	1.46880	1.94032	0.29902	1.22838	0.60220	1.31930	0.64826	0.58122	0.67109	0.79727	0.88426	1.14789
<b>LESS END-USE CONTRACT</b>													
34 COMMODITY Pipeline (7/21)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
35 DEMAND (8/22)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
36 (9/23)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
37 TOTAL COST (11/24)	0.91353	0.82530	0.72605	0.58680	0.56215	0.60300	0.62974	0.54833	0.47979	0.57815	0.79207	0.83763	0.69408
38 NET UNBILLED (12/25)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
39 COMPANY USE (13/26)	0.0000	-14.11671	1.02967	0.81304	0.90870	0.91718	0.91866	0.54850	0.48000	0.57850	0.79250	0.83800	-0.00369
40 TOTAL THERM SALES (11/27)	0.95913	0.73458	0.71892	0.52413	0.50128	0.51002	0.47809	0.54871	0.48012	0.57853	0.79256	0.83806	0.65716
41 TRUE-UP (E-2)	(0.02417)	(0.02417)	(0.02417)	(0.02417)	(0.02417)	(0.02417)	(0.02417)	(0.02417)	(0.02417)	(0.02417)	(0.02417)	(0.02417)	(0.02417)
42 TOTAL COST OF GAS (40+41)	0.93496	0.71041	0.69475	0.49996	0.47711	0.48585	0.45392	0.52454	0.45595	0.55436	0.76839	0.81389	0.63299
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)	0.93966	0.71398	0.69824	0.50247	0.47951	0.48829	0.45620	0.52718	0.45624	0.55715	0.77226	0.81798	0.63617
45 PGA FACTOR ROUNDED TO NEAREST .001	0.94	0.714	0.698	0.502	0.480	0.488	0.456	0.527	0.458	0.557	0.772	0.818	0.636

Exhibit \_\_\_\_\_ (TK-2)  
3 of 8



FOR THE CURRENT PERIOD: **JANUARY 2009** Through **DECEMBER 2009** \$0.548 (\$0.4795)

	ACTUAL						REVISED PROJECTIONS						TOTAL PERIOD
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
<b>TRUE-UP CALCULATION</b>													
1 PURCHASED GAS COST	\$2,865,992	\$2,583,955	\$1,938,111	\$1,090,232	\$1,053,462	\$993,545	\$846,419	\$1,086,466	\$891,516	\$1,203,669	\$1,687,818	\$2,397,219	\$18,638,404
2 TRANSPORTATION COST	\$885,980	\$803,506	\$885,980	\$636,466	\$507,982	\$492,685	\$507,982	\$517,032	\$501,650	\$551,519	\$868,522	\$896,155	\$8,057,459
3 TOTAL COST	\$3,751,972	\$3,387,461	\$2,824,091	\$1,726,698	\$1,561,444	\$1,486,230	\$1,354,401	\$1,603,498	\$1,393,166	\$1,755,188	\$2,556,340	\$3,295,374	\$26,695,863
4 FUEL REVENUES (Net of Revenue Tax)	\$3,318,028	\$3,215,372	\$2,735,801	\$2,288,863	\$1,836,722	\$1,713,160	\$1,671,043	\$1,602,401	\$1,392,206	\$1,754,031	\$2,554,755	\$3,293,698	\$27,376,080
4a Under-recovery*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$114,318	\$312,416	\$28,171	(\$660,107)	(\$984,148)	(\$1,189,350)
4b ADJUSTED NET FUEL REVENUES *	\$3,318,028	\$3,215,372	\$2,735,801	\$2,288,863	\$1,836,722	\$1,713,160	\$1,671,043	\$1,716,719	\$1,704,622	\$1,782,202	\$1,894,648	\$2,309,550	\$26,186,730
5 TRUE-UP (COLLECTED) OR REFUNDED	\$89,111	\$89,115	\$89,115	\$89,115	\$89,115	\$89,115	\$89,115	\$89,115	\$89,115	\$89,115	\$89,115	\$89,115	\$1,069,376
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	\$3,407,139	\$3,304,487	\$2,824,916	\$2,377,978	\$1,925,837	\$1,802,275	\$1,760,158	\$1,805,834	\$1,793,737	\$1,871,317	\$1,983,763	\$2,398,665	\$27,256,106
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(\$344,833)	(\$82,974)	\$825	\$651,280	\$364,393	\$316,045	\$405,757	\$202,336	\$400,571	\$116,129	(\$572,577)	(\$896,709)	\$560,243
8 INTEREST PROVISION-THIS PERIOD (21)	(\$304)	(\$547)	(\$532)	(\$300)	\$36	\$224	\$298	\$330	\$383	\$425	\$346	\$140	\$499
8a ADJUST PRIOR MONTHS' INTEREST													
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(\$335,041)	(\$769,289)	(\$941,925)	(\$1,030,747)	(\$468,882)	\$717,909	\$945,063	\$1,262,003	\$1,375,554	\$1,687,393	\$1,714,832	\$1,053,486	(\$335,041)
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(\$89,111)	(\$89,115)	(\$89,115)	(\$89,115)	(\$89,115)	(\$89,115)	(\$89,115)	(\$89,115)	(\$89,115)	(\$89,115)	(\$89,115)	(\$89,115)	(\$1,069,376)
10a ADJUSTMENTS (if applicable)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10b OSS 50% MARGIN SHARING	\$0	\$0	\$0	\$0	\$911,477	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$911,477
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a+10b)	(\$769,289)	(\$941,925)	(\$1,030,747)	(\$468,882)	\$717,909	\$945,063	\$1,262,003	\$1,375,554	\$1,687,393	\$1,714,832	\$1,053,486	\$67,802	\$87,802
<b>INTEREST PROVISION</b>													
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9+10a)	(\$335,041)	(\$769,289)	(\$941,925)	(\$1,030,747)	(\$468,882)	\$717,909	\$945,063	\$1,262,003	\$1,375,554	\$1,687,393	\$1,714,832	\$1,053,486	
13 ENDING TRUE-UP BEFORE INTEREST (12+10b+7-5)	(\$768,985)	(\$941,378)	(\$1,030,215)	(\$468,582)	\$717,873	\$944,839	\$1,261,705	\$1,375,224	\$1,687,010	\$1,714,407	\$1,053,140	\$67,662	
14 TOTAL (12+13)	(\$1,104,026)	(\$1,710,667)	(\$1,972,141)	(\$1,499,330)	\$248,991	\$1,662,748	\$2,206,767	\$2,637,227	\$3,062,564	\$3,401,800	\$2,767,972	\$1,121,148	
15 AVERAGE (50% OF 14)	(\$552,013)	(\$855,334)	(\$986,071)	(\$749,664)	\$124,496	\$831,374	\$1,103,384	\$1,318,614	\$1,531,282	\$1,700,900	\$1,383,986	\$560,574	
16 INTEREST RATE - FIRST DAY OF MONTH	0.00540	0.00790	0.00750	0.00550	0.00400	0.00300	0.00350	0.00300	0.00300	0.00300	0.00300	0.00300	
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.00790	0.00750	0.00550	0.00400	0.00300	0.00350	0.00300	0.00300	0.00300	0.00300	0.00300	0.00300	
18 TOTAL (16+17)	0.01330	0.01540	0.01300	0.00950	0.00700	0.00650	0.00650	0.00600	0.00600	0.00600	0.00600	0.00600	
19 AVERAGE (50% OF 18)	0.00665	0.00770	0.00650	0.00475	0.00350	0.00325	0.00325	0.00300	0.00300	0.00300	0.00300	0.00300	
20 MONTHLY AVERAGE (19/12 Months)	0.00055	0.00064	0.00054	0.00040	0.00029	0.00027	0.00027	0.00025	0.00025	0.00025	0.00025	0.00025	
21 INTEREST PROVISION (15x20)	(304)	(547)	(532)	(300)	36	224	298	330	383	425	346	140	

\* Under-recovery equals the Monthly sales volume on Sch E-1/R times the difference of the Projected Cost of Gas on Sch E-1/R less the anticipated PGA rate.

COMPANY:  
FLORIDA CITY GAS

TRANSPORTATION PURCHASES  
SYSTEM SUPPLY AND END USE

SCHEDULE E-3  
(REVISED FORM 9/24/99)

ESTIMATED FOR THE PROJECTED PERIOD OF:

JANUARY 2010 Through DECEMBER 2010

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	4,682,991		4,682,991		\$9,928	\$852,219	\$4,683	18.51018
Feb	Various	Sys/End-Use	FTS	4,205,718		4,205,718		\$8,916	\$769,746	\$4,232	18.61499
Mar	Various	Sys/End-Use	FTS	4,059,952		4,059,952		\$8,607	\$852,219	\$4,081	21.30338
Apr	Various	Sys/End-Use	FTS	3,411,408		3,411,408		\$7,232	\$636,454	\$3,463	18.97014
May	Various	Sys/End-Use	FTS	3,164,229		3,164,229		\$6,708	\$507,967	\$3,221	16.36721
June	Various	Sys/End-Use	FTS	3,018,875		3,018,875		\$6,400	\$492,649	\$3,094	16.63345
July	Various	Sys/End-Use	FTS	3,132,853		3,132,853		\$6,642	\$507,967	\$3,219	16.52896
Aug	Various	Sys/End-Use	FTS	3,167,652		3,167,652		\$6,715	\$507,967	\$3,228	16.34997
SeP	Various	Sys/End-Use	FTS	2,993,844		2,993,844		\$6,347	\$492,649	\$3,037	16.76884
Oct	Various	Sys/End-Use	FTS	3,683,423		3,683,423		\$7,809	\$542,108	\$3,721	15.03053
Nov	Various	Sys/End-Use	FTS	3,884,063		3,884,063		\$8,234	\$858,517	\$3,926	22.41665
Dec	Various	Sys/End-Use	FTS	4,979,998		4,979,998		\$10,558	\$885,959	\$4,975	18.10226
<b>TOTAL</b>				44,385,006		44,385,006		\$94,096	\$7,906,421	\$44,880	18.12638

COMPANY:  
FLORIDA CITY GAS

CALCULATION OF TRUE-UP AMOUNT  
PROJECTED PERIOD

SCHEDULE E-4  
(REVISED FORM 9/24/99)

ESTIMATED FOR THE PROJECTED PERIOD:

JANUARY 2010

Through

DECEMBER 2010

		PRIOR PERIOD: JANUARY 08 - DECEMBER 08			CURRENT PERIOD: JAN '09 - DEC '09			
		(1) SEVEN MONTHS ACTUAL PLUS FIVE MONTHS REVISED ESTIMATE	(2) ACTUAL	(3) Col(2)-Col(1) DIFFERENCE	(4) SEVEN MONTHS ACTUAL PLUS FIVE MONTHS REVISED ESTIMATE	(5) Col(3)+Col(4) TOTAL TRUE-UP		
1	TOTAL THERM SALES \$ E-2 Line 6	\$46,446,100	A-2 Line 6 \$43,007,282	(\$3,438,818)	E-2 Line 6 \$27,256,106	\$23,817,288		
2	TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION E-2 Line 7	(\$519,146)	A-2 Line 7 (\$1,926,250)	(\$1,407,104)	E-2 Line 7 \$560,243	(\$846,861)		
2a	ADJUSTMENTS * E-2 Line 10a	\$0	A-2 Line 10b \$0	\$0	E-2 Line 10a \$0	\$0		
2a	OSS 50% MARGIN SHARING E-2 Line 10b	\$841,553	A-2 Line 10b \$841,553	\$0	E-2 Line 10b \$911,477	\$911,477		
3	INTEREST PROVISION FOR THIS PERIOD E-2 Line 8	\$27,196	A-2 Line 8 \$29,881	\$2,685	E-2 Line 8 \$499	\$3,184		
4	END OF PERIOD TOTAL NET TRUE-UP L2+2a+L3	\$349,603	(\$1,054,816)	(\$1,404,419)	\$1,472,219	\$67,800		

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	<u>Over / (Under) Recovered</u>		<u>True-up, charge / (credit)</u>
COLUMN (2)	DATA OBTAINED FROM SCHEDULE (A-2)	PROJECTED THERM SALES	\$67,800	equals	(\$0.00151) \$/Therm
LINE 4 COLUMN (3)	SAME AS LINE 7 SCHEDULE (A-7)		44,831,006		(\$0.151) Cents Per Therm
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)				

\* Audit Adjustment

Exhibit \_\_\_\_\_ (TK-2)  
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TL203212.XLS SCHE4

ESTIMATED FOR THE PROJECTED PERIOD: **JANUARY 2010** through **DECEMBER 2010**

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
<b>THERM SALES (FIRM)</b>													
1 RESIDENTIAL	2,227,737	1,854,329	1,667,476	1,253,888	1,032,903	998,745	1,052,868	1,041,349	1,000,037	1,049,708	1,353,004	2,014,770	16,546,814
2 GAS LIGHTS	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	22,800
3 COMMERCIAL	2,449,292	2,347,181	2,383,062	2,155,760	2,132,046	2,022,295	2,087,937	2,141,827	1,988,262	2,635,582	2,535,709	2,959,844	27,838,797
4 LARGE COMMERCIAL	34,062	37,708	40,114	38,160	35,780	39,435	38,048	21,976	36,545	31,933	31,550	33,684	418,995
5 NATURAL GAS VEHICLES	300	300	300	300	300	300	300	300	300	300	300	300	3,600
<b>6 TOTAL FIRM</b>	<b>4,713,291</b>	<b>4,241,418</b>	<b>4,092,852</b>	<b>3,450,008</b>	<b>3,202,929</b>	<b>3,062,675</b>	<b>3,181,053</b>	<b>3,207,352</b>	<b>3,027,044</b>	<b>3,719,423</b>	<b>3,922,463</b>	<b>5,010,498</b>	<b>44,831,006</b>
<b>THERM SALES (INTERRUPTIBLE)</b>													
7 INTERRUPTIBLE PREFERRED	-	-	-	-	-	-	-	-	-	-	-	-	-
8 INTERRUPTIBLE LARGE VOLUME	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>9 TOTAL INTERRUPTIBLE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>THERM TRANSPORTED</b>													
10 COMMERCIAL TRANSP.	1,940,898	1,895,613	2,071,328	1,813,879	1,805,569	1,659,222	1,729,817	1,722,945	1,671,069	1,788,233	1,845,982	1,813,246	21,757,801
11 SMALL COMMERCIAL TRANSP FIRM	2,600,490	2,400,090	2,512,170	2,281,060	2,286,930	2,177,310	2,184,610	2,194,120	2,061,490	2,519,650	2,448,170	2,699,920	28,366,010
12 SMALL COMMERCIAL TR - INTER.	-	-	-	-	-	-	-	-	-	-	-	-	-
13 SMALL COMMERCIAL TRANSP - NGV	1,000	1,000	1,000	1,000	1,000	1,500	1,500	1,500	1,000	1,000	1,000	1,000	13,500
14 INTERRUPTIBLE TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
15 CONTRACT INTERRUPT. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
16 INTERRUPT. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
17 CONTR. INTERR. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
18 SPECIAL CONTRACT TRANSP.	567,186	370,120	678,340	669,690	655,130	641,380	695,376	719,660	690,120	715,730	745,620	714,790	7,863,142
<b>19 TOTAL TRANSPORTATION</b>	<b>5,109,574</b>	<b>4,666,823</b>	<b>5,262,838</b>	<b>4,765,629</b>	<b>4,748,629</b>	<b>4,479,412</b>	<b>4,611,303</b>	<b>4,638,225</b>	<b>4,423,679</b>	<b>5,024,613</b>	<b>5,040,772</b>	<b>5,228,956</b>	<b>58,000,453</b>
<b>TOTAL THERMS SALES &amp; TRANSP.</b>	<b>9,822,865</b>	<b>8,908,241</b>	<b>9,355,690</b>	<b>8,215,637</b>	<b>7,951,558</b>	<b>7,542,087</b>	<b>7,792,366</b>	<b>7,846,577</b>	<b>7,450,723</b>	<b>8,744,036</b>	<b>8,963,235</b>	<b>10,239,464</b>	<b>102,831,469</b>
<b>NUMBER OF CUSTOMERS (FIRM)</b>													
20 RESIDENTIAL	95,881	95,936	95,667	95,426	95,122	94,898	94,792	94,681	94,666	94,798	95,275	95,530	95,223
21 GAS LIGHTS	197	197	197	197	197	197	197	197	197	197	197	197	197
22 COMMERCIAL	4,710	4,722	4,742	4,765	4,785	4,802	4,824	4,836	4,862	4,879	4,907	4,936	4,814
23 LARGE COMMERCIAL	3	3	3	3	3	3	3	3	3	3	3	3	3
24 NATURAL GAS VEHICLES	1	1	1	1	1	1	1	1	1	1	1	1	12
<b>25 TOTAL FIRM</b>	<b>100,792</b>	<b>100,859</b>	<b>100,610</b>	<b>100,392</b>	<b>100,108</b>	<b>99,901</b>	<b>99,817</b>	<b>99,718</b>	<b>99,729</b>	<b>99,878</b>	<b>100,383</b>	<b>100,667</b>	<b>100,249</b>
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>													
26 INTERRUPTIBLE PREFERRED	-	-	-	-	-	-	-	-	-	-	-	-	-
27 INTERRUPTIBLE LARGE VOLUME	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>28 TOTAL INTERRUPTIBLE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NUMBER OF CUSTOMERS (TRANSPORTATION)</b>													
29 COMMERCIAL TRANSP.	69	69	69	69	69	69	69	69	69	69	69	69	69
30 SMALL COMMERCIAL TRANSP. FIRM	1,619	1,616	1,618	1,618	1,619	1,620	1,618	1,618	1,618	1,616	1,618	1,619	1,618
31 SMALL COMMERCIAL TR - INTER.	-	-	-	-	-	-	-	-	-	-	-	-	-
32 SMALL COMMERCIAL TRANSP - NGV	3	3	3	3	3	3	3	3	3	3	3	3	3
33 INTERRUPTIBLE TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
34 CONTRACT INTERRUPT. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
35 INTERRUPT. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
36 CONTR. INTERR. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
37 SPECIAL CONTRACT TRANSP.	8	8	8	8	8	8	8	8	8	8	8	8	8
<b>38 TOTAL TRANSPORTATION</b>	<b>1,699</b>	<b>1,696</b>	<b>1,698</b>	<b>1,698</b>	<b>1,699</b>	<b>1,700</b>	<b>1,698</b>	<b>1,698</b>	<b>1,698</b>	<b>1,696</b>	<b>1,698</b>	<b>1,699</b>	<b>1,698</b>
<b>TOTAL CUSTOMERS</b>	<b>102,491</b>	<b>102,556</b>	<b>102,308</b>	<b>102,090</b>	<b>101,807</b>	<b>101,601</b>	<b>101,515</b>	<b>101,416</b>	<b>101,427</b>	<b>101,674</b>	<b>102,081</b>	<b>102,366</b>	<b>101,947</b>

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
<b>THERM USE PER CUSTOMER</b>													
39 RESIDENTIAL	23	19	17	13	11	11	11	11	11	11	14	21	174
40 GAS LIGHTS	10	10	10	10	10	10	10	10	10	10	10	10	116
41 COMMERCIAL	520	497	503	452	446	421	433	443	409	540	517	600	5,783
42 LARGE COMMERCIAL	11,354	12,569	13,371	12,720	11,927	13,145	12,683	7,325	12,182	10,644	10,517	11,228	139,665
43 NATURAL GAS VEHICLES	300	300	300	300	300	300	300	300	300	300	300	300	300
44 INTERRUPTIBLE PREFERRED													
45 INTERRUPTIBLE LARGE VOLUME													
46 COMMERCIAL TRANSP.	28,129	27,473	30,019	26,288	26,168	24,047	25,070	24,970	24,218	25,916	26,753	26,279	315,330
47 SMALL COMMERCIAL TRANSP. FIRM	1,606	1,485	1,553	1,410	1,413	1,344	1,350	1,356	1,274	1,559	1,513	1,668	17,532
48 SMALL COMMERCIAL TR - INTER.	-	-	-	-	-	-	-	-	-	-	-	-	-
49 SMALL COMMERCIAL TRANSP - NGV	333	333	333	333	333	500	500	500	333	333	333	333	4,500
50 INTERRUPTIBLE TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
51 CONTRACT INTERRUPT. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
52 INTERRUPT. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
53 CONTR. INTERR. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
54 SPECIAL CONTRACT	70,898	46,265	84,793	83,711	81,891	80,173	86,922	89,958	86,265	89,466	93,203	89,349	982,893