

ST JOE NATURAL GAS

Serving Florida's Panhandle Since 1963
P. O. Box 549 / Port St. Joe, FL 32457
301 Long Avenue / Port St. Joe, FL 32456
tel 850.229.8216 / fax 850.229.8392

REGISTRATION CENTER
10 SEP 13 AM 7:12

September 9, 2010

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

Re: Docket No. 100003-GU
Purchased Gas Cost Recovery for period ending December 31, 2011

Dear Ms. Cole,


Enclosed for filing in the above referenced docket are an original and ten (10) copies of St. Joe Natural Gas Company's:

1. Petition for Approval of Purchased Cost Recovery Factors;
2. Schedules E-1 through E-5
3. Direct Testimony of Stuart L Shoaf

Please acknowledge receipt of these documents by stamping the extra copy of this letter which is also enclosed.

Thank you for your assistance.

Very truly yours,


Stuart L. Shoaf
President

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COM 5
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ECR 2 Copies: All known parties of record
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DOCUMENT NUMBER 07622 SEP 13 2010
FPSC-COMMISSION CLERK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Purchased Gas Recovery)
)
)
_____)

Docket No. 100003-GU
Submitted for filing
September 9, 2010

PETITION OF ST. JOE NATURAL GAS COMPANY, INC.
FOR APPROVAL OF MAXIMUM TWELVE MONTH LEVELIZED PURCHASED
GAS COST FACTOR FOR APPLICATION TO BILLS RENDERED
DURING THE TWELVE MONTH PERIOD ENDING DECEMBER 31, 2011.
=====

St. Joe Natural Gas Company, Inc. (SJNG) by and through its undersigned officer, hereby petitions the Commission for approval of a maximum levelized purchased gas cost recovery factor to be applied to customer bills rendered during the twelve month period ending December 31, 2011 and says:

1. The name of the petitioner and the mailing address of its principal office is:

St. Joe Natural Gas Company, Inc.
Post Office Box 549
Port St. Joe, Florida 32457-0549

2. The name and mailing address to the person authorized to receive notices and communications of this Petition is:

Stuart L. Shoaf, President
St. Joe Natural Gas Company, Inc.
Post Office Box 549
Port St. Joe, Florida 32457-0549

3. June 10, 1998 by, Docket No. 980269-PU this Commission adopted a revised purchased gas cost recovery method, including but not limited to, reporting forms (Schedules E-1 through E-5) to be used by natural gas utilities beginning with the projected period from January 1, 1999 through December 31, 1999. Schedules E-1 through E-5 compute a levelized purchased gas cost factor to serve as a cap or maximum recovery factor, where utilities will have the option of flexing downward to market conditions for calculating

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FPSC-COMMISSION CLERK

current month weighted average cost of gas (WACOG) charges.

4. The levelized purchased gas adjustment factor represents the sum of the final net true-up gas costs from January 1, 2009 through December 31, 2009, actual true-up and interest from January 1, 2010 through July 31, 2010, estimated true-up and interest from August 1st through December 31, 2010 and estimated purchased gas costs, without interest, from January 1, 2011 through December 31, 2011.


5. Pursuant to the methodology adopted by the Commission in Docket No. 980269-PU, SJNG has calculated a weighted average cost of gas factor (WACOG) through December 31, 2011. Such calculations from Schedules E-1 through E-5 are commingled and are filed herewith.

6. Schedule E-1 reports the estimated average purchased gas cost for the twelve month period ending December 31, 2011 to be \$1,024,207.00. Based upon estimated total sales of 1,309,175 therms, SJNG seeks a maximum WACOG of 72.40 cents per therm.

WHEREFORE, St. Joe Natural Gas Company, Inc. prays the Commission will enter an order approving its WACOG factor of 72.40 cents per therm to be applied to customer bills rendered during the twelve month period ending December 31, 2011.

Dated this 9th day of September, 2010.

Respectfully submitted,



Stuart L. Shoaf, President
St. Joe Natural Gas Company, Inc.
Post Office Box 549
Port St. Joe, Florida 32457-0549
(850) 229-8216

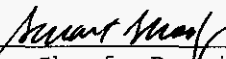
BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Purchased Gas Recovery)
)
_____)

Docket No. 100003-GU
Submitted for filing
September 9, 2010

CERTIFICATE OF SERVICE
=====

I HEREBY CERTIFY that a true and correct copy of the foregoing Petition for Approval of Purchased Gas Cost Recovery Factor and the Direct Testimony, together with the attached Schedules E-1 through E-5 filed on behalf of St. Joe Natural Gas Company have been served upon all known parties of record on this 9th day of September 2010.



Stuart L. Shoaf, President

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Purchased Gas Recovery)
)
)

Docket No. 100003-GU
Submitted for filing
September 9, 2010

DIRECT TESTIMONY OF STUART L. SHOAF ON

BEHALF OF ST. JOE NATURAL GAS COMPANY, INC.

=====

Q. Please state your name, business address, by whom
you are employed and in what capacity.

A. Stuart L. Shoaf, 301 Long Avenue, Port St. Joe,
Florida 32456, St. Joe Natural Gas Company in the
capacity of President and Regulatory Affairs.

Q. What is the purpose of your testimony?

A. My purpose is to submit known and estimated gas
costs and therm sales from January 1, 2010 through
December 31, 2010, used in developing the maximum twelve
month levelized purchased gas cost factor to be applied
to customer bills from January 1, 2011 through
December 31, 2011.

Q. Have you prepared any exhibits in conjunction with
your testimony?

A. Yes, I have prepared and filed on Sept. 9, 2010
Schedules E-1 through E-5.

Q. What Purchased Gas Cost Recovery Factor does

1 St. Joe Natural Gas seek approval through its petition for
2 the period January 1, 2011 through December 31, 2011?

3 A. 72.40 cents per therm

4 Q. Does this conclude your testimony?

5 A. Yes

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St. Joe Natural Gas Company Inc.
Docket No. 100003-GU
September 9, 2010

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West Palm Beach, Fl 33402-3395

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People Gas System/TECO
PO Box 111
Tampa, Fl 33601-0111

Florida City Gas
Melvin Williams
933 E. 25th St
Hialeah, FL 33013-3403

AGL Resources Inc.
Elizabeth Wade/Melvin Williams
Ten Peachtree Place
Location 1470
Atlanta, GA 30309

Office of Public Counsel
c/o The Florida Legislature
111 W. Madison St, Rm 812
Tallahassee, FL 32317

Beth Keating, of Counsel
Akerman Senterfitt Att. At Law
106 E. College Ave, 12th Floor
Tallahassee, Fl 32301

COMPANY: ST JOE NATURAL GAS CO		PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION											Schedule E-1 Exhibit# Docket#100003-GU SLS-2	
ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD:		JANUARY 2011 Through DECEMBER 2011												
COST OF GAS PURCHASED		PROJECTION												
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
1	COMMODITY (Pipeline)	\$1,672	\$1,733	\$1,375	\$1,198	\$689	\$602	\$663	\$645	\$648	\$709	\$1,172	\$1,737	\$12,843
2	NO NOTICE SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	COMMODITY (Other)	\$108,425	\$112,315	\$89,118	\$88,137	\$50,707	\$44,255	\$48,759	\$44,208	\$44,405	\$48,618	\$76,001	\$112,624	\$867,571
5	DEMAND	\$11,664	\$10,535	\$11,664	\$11,288	\$4,666	\$4,515	\$4,666	\$4,666	\$4,515	\$4,666	\$11,288	\$11,664	\$95,793
6	OTHER	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$48,000
LESS END-USE CONTRACT														
7	COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9														
10														
11	TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$125,761	\$128,583	\$106,157	\$104,623	\$60,062	\$53,371	\$58,088	\$53,518	\$53,568	\$57,992	\$92,460	\$130,024	\$1,024,207
12	NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	\$0
13	COMPANY USE	\$33	\$49	\$48	\$23	\$36	\$27	\$21	\$26	\$47	\$70	\$66	\$47	\$494
14	TOTAL THERM SALES	\$125,728	\$128,535	\$106,109	\$104,599	\$60,026	\$53,344	\$58,067	\$53,492	\$53,520	\$57,923	\$92,394	\$129,977	\$1,023,713
THERMS PURCHASED														
15	COMMODITY (Pipeline)	206,480	213,889	169,713	147,907	85,094	74,266	81,826	47,000	50,000	45,000	64,000	124,000	1,309,175
16	NO NOTICE SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
17	SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
18	COMMODITY (Other)	213,645	221,311	175,602	153,039	88,047	76,843	84,665	82,400	82,768	90,620	149,755	221,918	1,640,614
19	DEMAND	155,000	140,000	155,000	150,000	62,000	60,000	62,000	62,000	60,000	62,000	150,000	155,000	1,273,000
20	OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
LESS END-USE CONTRACT														
21	COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
22	DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
23		0	0	0	0	0	0	0	0	0	0	0	0	0
24	TOTAL PURCHASES (15-21)	206,480	213,889	169,713	147,907	85,094	74,266	81,826	47,000	50,000	45,000	64,000	124,000	1,309,175
25	NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26	COMPANY USE	54	81	76	33	51	38	30	23	44	54	46	45	575
27	TOTAL THERM SALES	206,426	213,808	169,637	147,874	85,043	74,228	81,796	46,977	49,956	44,946	63,954	123,955	1,308,600
CENTS PER THERM														
28	COMMODITY (Pipeline) (1/15)	0.00810	0.00810	0.00810	0.00810	0.00810	0.00811	0.00810	0.01372	0.01296	0.01576	0.01831	0.01401	0.00981
29	NO NOTICE SERVICE (2/16)													
30	SWING SERVICE (3/17)													
31	COMMODITY (Other) (4/18)	0.50750	0.50750	0.50750	0.57591	0.57591	0.57591	0.57591	0.53650	0.53650	0.53650	0.50750	0.50750	0.52881
32	DEMAND (5/19)	0.07525	0.07525	0.07525	0.07525	0.07525	0.07524	0.07525	0.07525	0.07524	0.07525	0.07525	0.07525	0.07525
33	OTHER (6/20)													
LESS END-USE CONTRACT														
34	COMMODITY Pipeline (7/21)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
35	DEMAND (8/22)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
36	(9/23)													
37	TOTAL COST (11/24)	0.60907	0.60117	0.62551	0.70735	0.70583	0.71865	0.70990	1.13868	1.07135	1.28871	1.44469	1.04858	0.78233
38	NET UNBILLED (12/25)													
39	COMPANY USE (13/26)	0.60907	0.60117	0.62551	0.70735	0.70583	0.71865	0.70990	1.13868	1.07135	1.28871	1.44469	1.04858	0.85849
40	TOTAL THERM SALES (11/27)	0.60923	0.60140	0.62579	0.70751	0.70625	0.71902	0.71016	1.13924	1.07229	1.29026	1.44573	1.04896	0.78267
41	TRUE-UP (E-2)	-0.06241	-0.06241	-0.06241	-0.06241	-0.06241	-0.06241	-0.06241	-0.06241	-0.06241	-0.06241	-0.06241	-0.06241	-0.06241
42	TOTAL COST OF GAS (40+41)	0.54682	0.53898	0.56338	0.64510	0.64384	0.65660	0.64774	1.07683	1.00988	1.22785	1.38332	0.98655	0.72026
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)	0.54957	0.54169	0.56621	0.64834	0.64708	0.65991	0.65100	1.08224	1.01496	1.23403	1.39028	0.99151	0.72388
45	PGA FACTOR ROUNDED TO NEAREST .001	0.550	0.542	0.566	0.648	0.647	0.66	0.651	1.082	1.015	1.234	1.39	0.992	0.724

COMPANY: ST. JOE NATURAL GAS CO.

PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION

Schedule E-1/R

REVISED ESTIMATE FOR THE PROJECTED PERIOD:

JANUARY 2010

Through

DECEMBER 2010

Exhibit#

Docket#100003-GU

SLS-7

COST OF GAS PURCHASED	ACTUAL												REVISED PROJECTION		TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC			
1 COMMODITY (Pipeline)	-189.10	-170.80	-154.94	53.13	42.49	38.30	39.06	401.84	414.32	438.57	701.46	1,053.00	\$2,667.33		
2 NO NOTICE SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
3 SWING SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
4 COMMODITY (Other)	\$185,936.73	\$122,869.50	\$72,306.42	\$35,974.35	\$30,344.47	\$27,815.93	\$27,805.87	\$27,539.33	\$28,394.21	\$30,056.23	\$45,474.55	\$68,264.33	\$702,781.92		
5 DEMAND	\$11,919.50	\$10,766.00	\$11,919.50	\$11,287.50	\$4,665.50	\$4,515.00	\$4,665.50	\$4,665.50	\$4,515.00	\$4,665.50	\$11,287.50	\$11,663.75	\$96,535.75		
6 OTHER	\$23,085.87	\$1,063.73	\$1,947.23	\$3,939.80	\$3,105.82	\$4,108.36	\$3,685.35	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$60,936.16		
LESS END-USE CONTRACT															
7 COMMODITY (Pipeline)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
8 DEMAND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
9	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$220,753.00	\$134,528.43	\$86,018.21	\$51,254.78	\$38,158.28	\$36,477.59	\$36,195.78	\$36,606.67	\$37,323.53	\$39,160.30	\$61,463.51	\$84,981.08	\$862,921.16		
12 NET UNBILLED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
13 COMPANY USE	\$84.08	\$59.11	\$100.03	\$34.27	\$22.13	\$19.81	\$22.70	\$19.08	\$36.24	\$44.36	\$39.87	\$37.13	\$518.81		
14 TOTAL THERM SALES	\$158,540.86	\$115,828.98	\$114,573.31	\$79,416.78	\$42,031.44	\$31,867.50	\$35,287.77	\$36,587.59	\$37,287.29	\$39,115.94	\$61,423.64	\$84,943.95	\$836,905.04		
THERMS PURCHASED															
15 COMMODITY (Pipeline)	155,000	140,000	127,000	65,590	52,460	47,280	48,220	49,610	51,150	54,144	86,600	130,000	1,007,054		
16 NO NOTICE SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0		
17 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0		
18 COMMODITY (Other)	237,190	212,875	146,899	73,018	58,250	52,198	52,120	51,331	52,925	56,023	89,605	134,511	1,216,946		
19 DEMAND	155,000	140,000	155,000	150,000	62,000	60,000	62,000	62,000	60,000	62,000	150,000	155,000	1,273,000		
20 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0		
LESS END-USE CONTRACT															
21 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0		
22 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0		
23	0	0	0	0	0	0	0	0	0	0	0	0	0		
24 TOTAL PURCHASES (15+16+17+18+20)-(21+23)	155,000	140,000	127,000	65,590	52,460	47,280	48,220	49,610	51,150	54,144	86,600	130,000	1,007,054		
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0		
26 COMPANY USE	130	91	155	53	34	33	41	23	44	54	46	45	750		
27 TOTAL THERM SALES	241,204	179,094	177,152	122,794	64,656	53,379	64,412	49,587	51,106	54,090	86,554	129,955	1,273,983		
CENTS PER THERM															
28 COMMODITY (Pipeline) (1/15)	-0.00122	-0.00122	-0.00122	0.00081	0.00081	0.00081	0.00081	0.00810	0.00810	0.00810	0.00810	0.00810	0.00265		
29 NO NOTICE SERVICE (2/16)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
30 SWING SERVICE (3/17)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
31 COMMODITY (Other) (4/18)	0.78391	0.57719	0.49222	0.49268	0.52094	0.53289	0.53350	0.53650	0.53650	0.53650	0.50750	0.50750	0.57750		
32 DEMAND (5/19)	0.07690	0.07690	0.07690	0.07525	0.07525	0.07525	0.07525	0.07525	0.07525	0.07525	0.07525	0.07525	0.07583		
33 OTHER (6/20)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
LESS END-USE CONTRACT															
34 COMMODITY Pipeline (7/21)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
35 DEMAND (8/22)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
36 (9/23)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
37 TOTAL COST (11/24)	1.42421	0.96092	0.67731	0.78144	0.72738	0.77152	0.75064	0.73789	0.72969	0.72326	0.70974	0.65370	0.85688		
38 NET UNBILLED (12/25)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
39 COMPANY USE (13/26)	0.64674	0.64675	0.64675	0.64675	0.64675	0.59700	0.54725	0.82957	0.82364	0.82148	0.86674	0.82511	0.69181		
40 TOTAL THERM SALES (11/27)	0.91521	0.75116	0.48556	0.41741	0.59017	0.68336	0.56194	0.73823	0.73032	0.72398	0.71012	0.65393	0.67734		
41 TRUE-UP (E-2)	-0.15079	-0.15079	-0.15079	-0.15079	-0.15079	-0.15079	-0.15079	-0.15079	-0.15079	-0.15079	-0.15079	-0.15079	-0.15079		
42 TOTAL COST OF GAS (40+41)	0.76442	0.60037	0.33477	0.26662	0.43938	0.53258	0.41115	0.58744	0.57953	0.57319	0.55933	0.50314	0.52655		
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 TAXE (42x43)	0.76827	0.60339	0.33645	0.26796	0.44159	0.53525	0.41322	0.59040	0.58244	0.57608	0.56214	0.50567	0.52920		
45 PGA FACTOR ROUNDED TO NEAREST .001	0.768	0.603	0.336	0.268	0.442	0.535	0.413	0.59	0.582	0.576	0.562	0.506	0.529		

	CALCULATION OF TRUE-UP AMOUNT												Schedule E-2
	FOR THE CURRENT PERIOD: JANUARY 2010 Through DECEMBER 2010												Exhibit#
													Docket#100003-GU SLS-3
	-----ACTUAL-----							-----REVISED PROJECTION-----					TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PERIOD
TRUE-UP CALCULATION													
1 PURCHASED GAS COST	\$185,937	\$122,870	\$72,306	\$35,974	\$30,344	\$27,816	\$27,806	\$27,539	\$28,394	\$30,056	\$45,475	\$68,264	\$702,782
2 TRANSPORTATION COST	\$34,816	\$11,659	\$13,712	\$15,280	\$7,814	\$8,662	\$8,390	\$9,067	\$8,929	\$9,104	\$15,989	\$16,717	\$160,139
3 TOTAL	\$220,753	\$134,528	\$86,018	\$51,255	\$38,158	\$36,478	\$36,196	\$36,607	\$37,324	\$39,160	\$61,464	\$84,981	\$862,921
4 FUEL REVENUES (NET OF REVENUE TAX)	\$158,541	\$115,829	\$114,573	\$79,417	\$42,031	\$31,868	\$35,288	\$36,588	\$37,287	\$39,116	\$61,424	\$84,944	\$836,905
5 TRUE-UP (COLLECTED) OR REFUNDED	\$12,097	\$12,097	\$12,097	\$12,097	\$12,097	\$12,097	\$12,097	\$12,097	\$12,097	\$12,097	\$12,097	\$12,097	\$145,166
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	\$170,638	\$127,926	\$126,670	\$91,514	\$54,129	\$43,965	\$47,385	\$48,685	\$49,384	\$51,213	\$73,521	\$97,041	\$982,071
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	-\$50,115	-\$6,602	\$40,652	\$40,259	\$15,970	\$7,487	\$11,189	\$12,078	\$12,061	\$12,053	\$12,057	\$12,060	\$119,150
8 INTEREST PROVISION-THIS PERIOD (21)	\$13	\$6	\$7	\$13	\$20	\$24	\$22	\$19	\$19	\$19	\$19	\$19	\$200
9 BEGINN. OF PERIOD TRUE-UP & INTER.	\$107,490	\$45,291	\$26,597	\$55,160	\$83,334	\$87,228	\$82,642	\$81,756	\$81,756	\$81,738	\$81,713	\$81,692	\$107,490
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	-\$12,097	-\$12,097	-\$12,097	-\$12,097	-\$12,097	-\$12,097	-\$12,097	-\$12,097	-\$12,097	-\$12,097	-\$12,097	-\$12,097	-\$145,166
10a FLEX RATE REFUND (if applicable)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	\$45,291	\$26,597	\$55,160	\$83,334	\$87,228	\$82,642	\$81,756	\$81,756	\$81,738	\$81,713	\$81,692	\$81,674	\$81,674
INTEREST PROVISION													
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	\$107,490	\$45,291	\$26,597	\$55,160	\$83,334	\$87,228	\$82,642	\$81,756	\$81,756	\$81,738	\$81,713	\$81,692	
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	\$45,278	\$26,591	\$55,152	\$83,322	\$87,207	\$82,618	\$81,734	\$81,736	\$81,719	\$81,694	\$81,673	\$81,655	
14 TOTAL (12+13)	\$152,768	\$71,882	\$81,750	\$138,481	\$170,542	\$169,845	\$164,376	\$163,492	\$163,475	\$163,432	\$163,386	\$163,347	
15 AVERAGE (50% OF 14)	\$76,384	\$35,941	\$40,875	\$69,241	\$85,271	\$84,923	\$82,188	\$81,746	\$81,737	\$81,716	\$81,693	\$81,674	
16 INTEREST RATE - FIRST DAY OF MONTH	0.20	0.20	0.21	0.21	0.23	0.34	0.35	0.28	0.28	0.28	0.28	0.28	
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.20	0.21	0.21	0.23	0.34	0.35	0.28	0.28	0.28	0.28	0.28	0.28	
18 TOTAL (16+17)	0.40	0.41	0.42	0.44	0.57	0.69	0.63	0.56	0.56	0.56	0.56	0.56	
19 AVERAGE (50% OF 18)	0.2	0.205	0.21	0.22	0.285	0.345	0.315	0.28	0.28	0.28	0.28	0.28	
20 MONTHLY AVERAGE (19/12 Months)	0.017	0.017	0.018	0.018	0.024	0.029	0.026	0.023	0.023	0.023	0.023	0.023	
21 INTEREST PROVISION (15x20)	13	6	7	13	20	24	22	19	19	19	19	19	\$200

COMPANY: ST. JOE NATURAL GAS COMPANY

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

SCHEDULE E-3

Exhibit# _____

ESTIMATED FOR THE PROJECTED PERIOD OF:

JANUARY 2011 Through DECEMBER 2011

Docket#100003-GU

SLS-4

-A-	-B-	-C-	-D-	-E-	-F-	-G-	-H-	-I-	-J-	-K-	-L-
DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	COMMODITY COST			DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
						TOTAL PURCHASE	THIRD PARTY	PIPELINE			
1 JAN	VARIOUS	SYSTEM	NA	213,645		213,645	\$108,424.84	\$1,672.00	\$11,664.00	INCLUDED IN COST	56.99
2 FEB	VARIOUS	SYSTEM	NA	221,311		221,311	\$112,315.33	\$1,733.00	\$10,535.00	INCLUDED IN COST	56.29
3 MAR	VARIOUS	SYSTEM	NA	175,602		175,602	\$89,118.02	\$1,375.00	\$11,664.00	INCLUDED IN COST	58.18
4 APR	VARIOUS	SYSTEM	NA	153,039		153,039	\$88,136.69	\$1,198.00	\$11,288.00	INCLUDED IN COST	65.75
5 MAY	VARIOUS	SYSTEM	NA	88,047		88,047	\$50,707.15	\$689.00	\$4,665.50	INCLUDED IN COST	63.67
6 JUN	VARIOUS	SYSTEM	NA	76,843		76,843	\$44,254.65	\$602.00	\$4,514.50	INCLUDED IN COST	64.25
7 JUL	VARIOUS	SYSTEM	NA	84,665		84,665	\$48,759.42	\$663.00	\$4,665.50	INCLUDED IN COST	63.88
8 AUG	VARIOUS	SYSTEM	NA	82,400		82,400	\$44,207.60	\$645.00	\$4,665.50	INCLUDED IN COST	60.09
9 SEP	VARIOUS	SYSTEM	NA	82,768		82,768	\$44,405.03	\$648.00	\$4,514.50	INCLUDED IN COST	59.89
10 OCT	VARIOUS	SYSTEM	NA	90,620		90,620	\$48,617.63	\$709.00	\$4,665.50	INCLUDED IN COST	59.58
11 NOV	VARIOUS	SYSTEM	NA	149,755		149,755	\$76,000.87	\$1,172.00	\$11,287.50	INCLUDED IN COST	59.07
12 DEC	VARIOUS	SYSTEM	NA	221,918		221,918	\$112,623.59	\$1,737.00	\$11,663.50	INCLUDED IN COST	56.79
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32 TOTAL				1,640,614	0	1,640,614	\$867,570.81	\$12,843.00	\$95,793.00		59.50

COMPANY:	ST JOE NATURAL GAS	CALCULATION OF TRUE-UP AMOUNT PROJECTED PERIOD	Schedule E-4 Exhibit# _____ Docket#100003-GU St. Joe Natural Gas Company SLS-5
ESTIMATED FOR THE PROJECTED PERIOD:	JANUARY 2011	Through	DECEMBER 2011

	PRIOR PERIOD: JAN 09 - DEC 09			CURRENT PERIOD: JAN 10 - DEC 10	
	(1) EIGHT MONTHS ACTUAL PLUS FOUR MONTHS REVISED ESTIMATE	(2) ACTUAL	(3) (2)-(1) DIFFERENCE	(4) SEVEN MONTHS ACTUAL PLUS FIVE MONTHS REVISED ESTIMATE	(5) (3)+(4) TOTAL TRUE-UP
1 TOTAL THERM SALES \$	E-4 Line 1 \$911,128	A-2 Line 6 \$772,816	Col.2 - Col.1 -\$138,312	E-2 Line 6 \$982,071	Col.3 + Col.4 \$843,759
2 TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION	E-4 Line 2 \$107,032	A-2 Line 7 \$69,761	Col.2 - Col.1 -\$37,271	E-2 Line 7 \$119,150	Col.3 + Col.4 \$81,879
PSC Audit Descrip#1	396		-\$396		-\$396
3 INTEREST PROVISION FOR THIS PERIOD ROUNDING	E-4 Line 3 \$422	A-2 Line 8 \$416	Col.2 - Col.1 -\$6	E-2 Line 8 \$200	Col.3 + Col.4 \$194 -\$3
4 END OF PERIOD TOTAL NET TRUE-UP	Line 2 + Line 3 \$107,849	Line 2 + Line 3 \$70,176	Col.2 - Col.1 -\$37,673	Line 2 + Line 3 \$119,350	Col.3 + Col.4 \$81,674

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

COLUMN (1) DATA OBTAINED FROM SCHEDULE (E-4) PRIOR PERIOD	TOTAL TRUE-UP DOLLARS	equals	CENTS PER THERM TRUE-UP
COLUMN (2) DATA OBTAINED FROM SCHEDULE (A-2)	PROJECTED THERM SALES		
LINE 4 COLUMN (3) SAME AS LINE 7 SCHEDULE (A-7)	\$81,674.03	=	0.06241
LINE 2 COLUMN (4) SAME AS LINE 7 SCHEDULE (E-2)	1,308,600		
LINE 3 COLUMN (4) SAME AS LINE 8 SCHEDULE (E-2)			

COMPANY ST. JOE NATURAL GAS COMPANY, INC.													THERM SALES AND CUSTOMER DATA		SCHEDULE E-5	
ESTIMATED FOR THE PROJECTED PERIOD: JANUARY 2011													Through: DECEMBER 2011		Exhibit#	
															Docket#100003-GU	
															SLS-6	
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL			
THERM SALES (FIRM)																
RS-1 (Residential 0 - 149)	11,664	12,331	10,632	10,469	5,711	4,884	5,621	4,504	4,499	5,067	7,836	13,403	96,621			
RS-2 (Residential 150-299)	30,418	30,515	26,555	22,849	10,748	9,070	10,059	12,005	11,992	13,507	20,887	35,728	234,333			
RS-3 (Residential 300-UP)	54,755	62,175	47,942	39,021	15,164	11,882	13,185	21,531	22,552	25,403	39,283	67,972	420,865			
GS-1 (Commercial <2000)	13,309	19,105	14,800	12,379	5,514	4,283	5,094	4,169	4,840	4,049	5,191	10,898	103,631			
GS-2 (Commercial 2000-24,999)	21,174	22,815	18,977	24,133	16,649	14,913	19,467	13,428	13,109	12,555	14,536	23,475	215,231			
GS-4 (Commercial 25000-)	13,327	13,327	13,327	13,943	10,870	8,348	8,400	8,000	7,000	7,000	7,000	8,000	118,542			
TOTAL FIRM SALES	144,647	160,268	132,233	122,794	64,656	53,380	61,826	63,637	63,992	67,581	94,733	159,476	1,189,223			
THERM SALES TRANSPORTATION																
FTS-4	61,833	53,621	37,479	25,113	20,438	20,887	20,000	16,000	16,000	20,000	50,000	55,000	396,371			
FTS-5													0			
TOTAL TRANSPORT	61,833	53,621	37,479	25,113	20,438	20,887	20,000	16,000	16,000	20,000	50,000	55,000	396,371			
TOTAL THERM SALES	206,480	213,889	169,712	147,907	85,094	74,267	81,826	79,637	79,992	87,581	144,733	214,476	1,585,594			
NUMBER OF CUSTOMERS (FIRM)																
RS-1 (Residential 0 - 149)	891	902	902	907	898	887	902	893	884	892	887	890	895			
RS-2 (Residential 150-299)	944	957	949	948	939	934	953	950	945	944	944	945	946			
RS-3 (Residential 300-UP)	866	861	871	864	869	854	871	868	870	857	857	858	864			
GS-1 (Commercial <2000)	195	196	195	195	190	189	190	191	190	188	188	188	191			
GS-2 (Commercial 2000-24,999)	36	36	36	38	38	38	37	37	36	38	38	32	37			
GS-4 (Commercial 25000-)	1	1	1	1	1	1	1	1	1	1	1	1	1			
TOTAL FIRM	2,933	2,953	2,954	2,953	2,935	2,903	2,954	2,940	2,926	2,920	2,915	2,914	2,933			
NUMBER OF CUSTOMERS (TRANSP)																
FTS-4	1	1	1	1	1	1	1	1	1	1	1	1	1			
FTS-5													0			
TOTAL TRANSPORT	1	1	1	1	1	1	1	1	1	1	1	1	1			
TOTAL THERM SALES	2,934	2,954	2,955	2,954	2,936	2,904	2,955	2,941	2,927	2,921	2,916	2,915	2,934			
THERM USE PER CUSTOMER																
RS-1 (Residential 0 - 149)	13	14	12	12	6	6	6	5	5	6	9	15	108			
RS-2 (Residential 150-299)	32	32	28	24	11	10	11	13	13	14	22	38	248			
RS-3 (Residential 300-UP)	63	72	55	45	17	14	15	25	26	30	46	79	487			
GS-1 (Commercial <2000)	68	97	76	63	29	23	27	22	25	22	28	58	542			
GS-2 (Commercial 2000-24,999)	588	634	527	635	438	392	526	363	364	330	383	734	5,870			
GS-4 (Commercial 25000-)	13,327	13,327	13,327	13,943	10,870	8,348	8,400	8,000	7,000	7,000	7,000	8,000	118,542			
FTS-4	61,833	53,621	37,479	25,113	20,438	20,887	20,000	16,000	16,000	20,000	50,000	55,000	396,371			
FTS-5													0			