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Via Federal Express

May 21, 1997

Ms. Blanca Bayo, Director
Division of Record and Reporting
2540 Shummard Oak Boulevard
Tallahassee, Florida 32399-0868

Re: Docket No. 970003-GU, Purchased Gas Adjustment Cost Recovery

Dear Ms. Bayo:

Enclosed for filing is City Gas Company of Florida's revised Schedule A-2 for April 1997. Please substitute for the one previously filed.

A correction was made to Line #5 "True-up (Collected) or Refunded" Columns A & B and Line # 9 "Beginning of Period True-up and Interest" Column B.

Very truly yours,

Carl Palermo
Carl Palermo
Senior Rate Analyst

ACK _____
AFA 1 _____
APP _____
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FPSC-RECORDS/REPORTING

COMPANY:		CALCULATION OF TRUE-UP AND INTEREST PROVISION				SCHEDULE A-2			
CITY GAS COMPANY OF FLORIDA		FOR THE PERIOD OF: APRIL 96 Through MARCH 97				(REVISED 6/08/94)			
		CURRENT MONTH: 4/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
TRUE-UP CALCULATION									
1	PURCHASED GAS COST (Sch A-1 Ftx down line 4+6)	1,226,477	1,190,615	(35,862)	-3.01%	1,226,477	1,190,615	(35,862)	-3.01%
2	TRANSP GAS COST (Sch A-1 Ftx down line 1+2+3+5)	1,157,058	1,163,260	6,202	0.53%	1,157,058	1,163,260	6,202	0.53%
3	TOTAL	2,383,535	2,353,875	(29,660)	-1.26%	2,383,535	2,353,875	(29,660)	-1.26%
4	FUEL REVENUES (Sch A-1 Ftx down line 14) (NET OF REVENUE TAX)	2,675,508	2,365,436	(310,072)	-13.11%	2,675,508	2,365,436	(310,072)	-13.11%
5	TRUE-UP (COLLECTED) OR REFUNDED	(376,194)	(376,194)	-	0.00%	(376,194)	(376,194)	-	0.00%
6	FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	2,299,314	1,989,242	(310,072)	-15.59%	2,299,314	1,989,242	(310,072)	-15.59%
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(84,221)	(364,633)	(280,412)	76.90%	(84,221)	(364,633)	(280,412)	76.90%
8	INTEREST PROVISION-THIS PERIOD (21)	(13,144)	1,700	14,844	873.18%	(13,144)	1,700	14,844	873.18%
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST	(2,924,887)	353,297	3,278,184	927.88%	(1,376,495)	(1,376,495)	-	0.00%
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	376,194	376,194	-	0.00%	376,194	376,194	-	0.00%
10a	Refund (if applicable)	-	-	-	--	-	-	-	--
10b	Refund of interim rate increase	-	-	-	--	-	-	-	--
11	TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(2,646,058)	366,558	3,012,616	821.87%	(1,097,666)	(1,363,234)	(265,568)	19.48%
INTEREST PROVISION									
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(2,924,887)	353,297	3,278,184	927.88%				
13	ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	(2,632,914)	364,858	2,997,772	821.63%				
14	TOTAL (12+13)	(5,557,801)	718,155	6,275,956	873.90%				
15	AVERAGE (50% OF 14)	(2,778,901)	359,078	3,137,979	873.90%				
16	INTEREST RATE - FIRST DAY OF MONTH	0.05740	0.05740	-	0.00%				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05620	0.05620	-	0.00%				
18	TOTAL (16+17)	0.11360	0.11360	-	0.00%				
19	AVERAGE (50% OF 18)	0.05680	0.05680	-	0.00%				
20	MONTHLY AVERAGE (19/12 Months)	0.00473	0.00473	0.00000	0.06%				
21	INTEREST PROVISION (15x20)	(13,144)	1,700	14,844	873.18%				

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

DOCUMENT NUMBER-DATE

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FPCSR RECORDS/REPORTING