

LAW OFFICES  
**MESSER, CAPARELLO & SELF**  
A PROFESSIONAL ASSOCIATION

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ORIGINAL  
RECEIVED-FPSC  
98 JUN 16 PM 4:10  
RECORDS AND REPORTING

June 16, 1998

**BY HAND DELIVERY**

Ms. Blanca Bayo, Director  
Division of Records and Reporting  
Room 110, Easley Building  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, Florida 32399-0850

Re: Docket No. 980227-GU

Dear Ms. Bayo:

Enclosed for filing in the captioned docket is a revised cost study and a copy of the tariff page. These pages incorporate revisions to the original cost study filed by Sebring in this docket and the tariff page incorporates the resulting change to the rate based on the study.

The original tariff page is being filed with the Division of Electric and Gas.

Please acknowledge receipt of these documents by stamping the extra copy of this letter "filed" and returning the same to me.

Thank you for your assistance with this filing.

Sincerely,

  
Norman H. Horton, Jr.

RECEIVED & FILED  
JPH  
FPSC-BUREAU OF RECORDS

- ACK
- AFA
- APP
- CAF
- CMU
- CTR
- EAG  Makin
- LEG  NHH/amb
- LIN  Enclosures
- OPC  cc: Mr. Wayne Makin
- RCH  Mr. Jerry Melendy
- SEC
- WAS
- OTH

DOCUMENT NUMBER-DATE

06349 JUN 16 98

FPSC-RECORDS/REPORTING

SEBRING GAS SYSTEM  
NATURAL GAS TARIFF  
ORIGINAL VOLUME NO. 1

ORIGINAL SHEET NO. 10.0401

RATE SCHEDULE: GSLV-1  
GENERAL SERVICE LARGE VOLUME - 1

Availability:

Throughout the service area of the Company.

Applicability:

Gas delivered to any Commercial or Industrial Customer using more than 100,000 therms per year.

Monthly Rate:

Customer Charge: \$100.00 per billing period

Non-Gas Energy Charge: \$0.09753 per therm

The bill for the therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchase Gas Adjustment Clause set forth on Sheet Nos. 10.0101 through 10.0103.

Minimum Bill: The Customer Charge

Special Conditions:

1. the rates set forth above shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 10.0103.
2. The rates set forth in this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet Nos. 10.0103 through 10.0105.
3. A contract for an initial term of one year may be required as a condition precedent to service under this schedule, unless an extension of facilities is involved, in which case the term of the contract shall be the term required under the agreement for the facilities extension.
4. Service under this schedule shall be subject to the Rules and Regulations set forth in this Tariff.

Issued by: Jerry Melendy, Jr., V.P.      Effective:  
Issued on:

**SCHEDULE - A (COST OF SERVICE)  
CLASSIFICATION OF RATE BASE**  
(Page 1 of 2 PLANT)

COMPANY NAME: SEBING GAS SYSTEM  
DOCKET NO. 980227-CU

	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
<b>LOCAL STORAGE PLANT</b>	0		0		100% capacity
<b>INTANGIBLE PLANT:</b>					
<b>PRODUCTION PLANT</b>	143996		143996		
<b>DISTRIBUTION PLANT:</b>	0		0		
374 Land and Light	9400		9400		
375 Structures and Improvements	818389		818389		
376 Main	10627		10627		
377 Comp. Sta. Eq.	63703		63703		
378 Meters Reg. Sta. Eq. - Con	478648		478648		
379 Meters Reg. Sta. Eq. - CG	159430		159430		
380 Services	64685		64685		
381-382 Meters	0		0		100% customer
383-384 House Regulators	0		0		
385 Industrial Meters Reg. Eq.	72374		72374		100% capacity
386 Property or Customer Premises	1675256		1675256		at 374-385
387 Other Equipment	0		0		at 374-385
<b>Total Distribution Plant</b>	62641		62641		50% customer, 50% capacity
<b>GENERAL PLANT:</b>	0		0		
<b>PLANT ACQUISITIONS:</b>	0		0		
<b>GAS PLANT FOR FUTURE USE:</b>	0		0		100% capacity
<b>CWIP:</b>	0		0		
<b>TOTAL PLANT</b>	1881893	765815	1116078	0	disc. plant

1881893 checks

**SCHEDULE - A (COST OF SERVICE)  
CLASSIFICATION OF RATE BASE**

Page 2 of 2 ACCUMULATED DEPRECIATION

COMPANY NAME: SEEBING GAS SYSTEM  
DOCKET NO. 950227-GU

	TOTAL	CUSTOMER	CAPACITY	COMPANYS	CLASSIFIER
					related plant
<b>LOCAL STORAGE PLANT:</b>	0	0	0	C	
<b>IN-ANNUAL PLANT:</b>					
<b>PRODUCTION PLANT</b>	26369	0	26369	C	religant account
<b>DISTRIBUTION PLANT:</b>	0	0	0		
375 Structures and Improvements	0	0	0	C	
376 Meters	347569	0	347569	C	
377 Compressor Sta. Eq.	0	0	0	C	
378 Meas. & Reg. Sta. Eq.-Gas	9408	0	9408	C	
379 Meas. & Reg. Sta. Eq.-CG	23551	0	23551	C	
380 Services	417924	0	417924	C	
381-382 Meters	89112	0	89112	C	
383-384 House Regulators	36979	0	36979	C	
385 Instr. Meas. & Reg. Sta. Eq.	0	0	0	C	
386 Property on Customer Premises	17289	7580	9709	C	
387 Other Equipment	961832	55191	410237	C	
Total A.E. on Dist. Plant					961832 checks
<b>GENERAL PLANT:</b>	37105	18553	18553	D	general plant
<b>PLANT ACQUISITIONS:</b>	0	0	0	C	plant acquisitions
<b>RETIREMENT WORK IN PROGRESS:</b>	0	0	0	C	distribution plant
<b>TOTAL ACCUMULATED DEPRECIATION</b>	1025306	57048	459158	0	1025306 checks
<b>NET PLANT (Plant less Accum. Dep.):</b>	856687	195667	660920	0	856687 checks
<b>less-CUSTOMER ADVANCES</b>	9608	4804	4804	0	50% cost 50% cap
<b>plus-WORKING CAPITAL</b>	0	0	0	0	oper. and maint. exp.
<b>equals-TOTAL RATE BASE</b>	846979	190863	656116	0	846979 checks

**SCHEDULE - B (COST OF SERVICE)  
CLASSIFICATION OF EXPENSES**

(Page 1 of 2)

COMPANY NAME: SEBERG GAS SYSTEM  
SHEET NO. 19227-G3

OPERATIONS AND MAINTENANCE EXPENSES	TOTAL	CUSTOMER	CAPACITY	CONSUMPTION	CLASS
<b>LOCAL STORAGE PLANT:</b>					
<b>REDUCTION PLANT:</b>					
<b>EXTRINSIC:</b>					
870 Operation Supervisor B Eng.	4658	4658	2	0	K 17
871 District Dispatch	0	0	0	0	100%
872 Comp.Staff. B Et.	0	0	0	0	K 17
873 Comp.Staff. B Fmr	0	0	0	0	100%
874 Maint. mtr Services	0	0	0	0	K 17
875 Maint. Eng. Staff-Gen	0	0	0	0	K 17
876 Maint. Eng. Staff-Int.	0	0	0	0	K 17
877 Maint. Eng. Staff-CC	0	0	0	0	K 17
878 Maint. and House Bsp.	7697	7697	0	0	K 17
879 Customer Invt.	0	0	0	0	K 17
880 Other Expenses	30922	13378	14514	0	K 17
881 Sales	0	0	0	0	100%
882 Maintenance Supervisor	0	0	0	0	K 17
883 Maint. of Street and Improv.	0	0	0	0	K 17
884 Maintenance of Mains	10694	0	10694	0	K 17
885 Maint. of Cams.Staff.	0	0	0	0	K 17
886 Maint. of Metering Sta. Staff-Gen	0	0	0	0	K 17
887 Maint. of Metering Sta. Staff-Int.	0	0	0	0	K 17
888 Maint. of Metering Sta. Staff-CC	0	0	0	0	K 17
889 Maintenance of Services	538	538	0	0	K 17
890 Maint. of Meters and House Bsp.	235	1235	0	0	K 17
891 Maint. of Clock Equipment	2540	341	2179	0	K 17
892 Total Distribution Expenses	58290	30843	27427	0	K 17
<b>CUSTOMER ACCOUNTS:</b>					
901 Separation	2	0	0	0	100%
902 Meter-Reading Expense	1409	1409	0	0	100%
903 Meters and Collection Exp.	1491	1491	0	0	100%
904 Locatability Accounts	1495	0	0	1451	100%
905 Misc. Expenses	0	0	0	0	100%
Total Customer Accounts	8355	6400	0	1451	100%
990-910) CUSTOMER SERV. & INFO. EXP.	0	0	0	0	0
(911-916) SALES EXPENSE	75	75	0	0	0
917) MAINT. OF GEN. PLANT	0	0	0	0	0
918-919) ADMINISTRATION AND GENERAL	9378	53154	18810	3044	0
<b>TOTAL O&amp;M EXPENSE</b>	<b>160449</b>	<b>70992</b>	<b>65957</b>	<b>1499</b>	<b>0</b>

**SCHEDULE - B (COST OF SERVICE)  
CLASSIFICATION OF EXPENSES**  
(Page 2 of 2)

COMPANY NAME: SEBRING GAS SYSTEM  
DOCKET NO. 980227-CU

DEPRECIATION AND AMORTIZATION EXPENSE:	TOTAL	CUSTOMER	CAPACITY	COMPOGITY	REVENUE	CLASS
Depreciation Expense	59289	13543	45746	0		100% net of
Amort. of Other Gas Plant	4800		-4800			100% net of
Amort. of Property Loss	0		0			100% net of
Amort. of Limited-term Inv.	0	0	0	0		100% net of
Amort. of Acquisition Adj.	0	0	0	0		100% net of
Amort. of Conversion Costs	0					100% net of
Total Deprec. and Amort. Expense	64089	13543	50546	0		0 • chad
TAXES OTHER THAN INCOME TAXES:						
Revenue Related	1758					100% net of
Other	5326					100% net of
Total Taxes other than Income Taxes	7084	1212	4094	0		1758 100% net of
KEY-COST TO COS (NEG. OF OTHR CPTL REV)	-17125	1212	4094	0		1758
RETURN (REQUIRED NOI)	79701	17960	61741	0		100%
INCOME TAXES	0	0	0	0		rate to return
<b>TOTAL OVERALL COST OF SERVICE</b>	<b>294177</b>	<b>106583</b>	<b>182337</b>	<b>3499</b>		<b>1758 • chad</b>

COMPANY NAME: GIBBING GAS SYSTEM  
 PROJECT NO. 98227-01

SCHEDULE - C (COST OF SERVICE)  
 DEVELOPMENT OF ALLOCATION FACTORS

CUSTOMER COSTS	No. of Customers	1994 RESIDENTIAL	1992 COMMERCIAL	COMMERCIAL LARGE VOL.	INDUSTRIAL	INTERLUPT
Weighting	779	871	87	1	0	0
Weighted No. of Customers	NA	1	2	3	0	0
Allocation Factors	848	871	174	1	0	0
	1	0.79402294851	0.3004402255	0.2034542212	0	0
<b>CAPACITY COSTS</b>						
Peak W. Avg. Month Size Vol. (Mscf)	152968	25477	64548	10770	0	0
Allocation Factors	1	0.23500089103	0.4356188415	0.1994013472	0	0
<b>COMPACTILITY COSTS</b>						
Annual Sales Vol. (Mscf)	710078	76470	504108	126020	0	0
Allocation Factors	1	0.10887964235	0.7099332749	0.181837018271	0	0
<b>REVENUE RELATED COSTS</b>						
Tax on Gas/Capex Comand.	1054	885	548	42	828	828
Allocation Factors	1	0.44121004791	0.538878995	0.019977881905	0.828	0.828

**SCHEDULE - L (CYCLE OF SERVICE)  
ALLOCATION OF RATE BASE TO CUSTOMER CLASSES**

COMPANY NAME: SERRING GAS SYSTEM  
SHEET NO. 180227-01

RATE BASE BY CUSTOMER CLASS		TOTAL	ESSENTIAL	COMMERCIAL	INDUSTRIAL	INTERMEDIATE	ALLOCABLE
DIRECT AND INDIRECT ASSIGNMENTS		COMMERCIAL	INDUSTRIAL	INTERMEDIATE	ALLOCABLE		
Customer	Volume	Volume	Volume	Volume	Volume	Volume	Volume
House Repairs	7518	5579	14239	C	0	0	weighted compo
Service	2726	2726	0	C	0	0	wd.com.
All Other	6374	6374	12277	0	0	0	wd.com.
Total	19263	15793	33039	0	0	0	weighted com.
Capacity	0	0	0	0	0	0	19033
Industrial Manuf. Reg. In. 16	1219	114	901	0	0	0	peak rate
Manufactg. Equip. - Com.	48030	114281	285682	44857	0	0	peak-average rate
Other	200377	51360	132837	0	0	0	direct
Total	628116	189967	438272	44857	0	0	direct 456114
Capacity	0	0	C	0	0	0	
Account #	0	0	C	0	0	0	
Account #	0	0	C	0	0	0	
All Other	0	0	C	0	0	0	
Total	0	0	C	0	0	0	annual rate

TOTAL 846979 31790 47314 44857 0 0 0



SCHEDULE - E (COST OF SERVICE)  
ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSES  
(Page 1 of 2)

	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LARGE VOL.	INTERMEDIATE	INDUSTRIAL	ALLOCATOR
Customer	0	0	0	0	0	0	weighted volume
Capacity	0	0	0	0	0	0	post-usage table
Community	0	0	0	0	0	0	prepaid table
Revenue	0	0	0	0	0	0	tar on customer
Total	0	0	0	0	0	0	0
<b>OPERATING AND MAINTENANCE EXPENSES:</b>							
<b>DEBT AND SOCIAL ASSIGNMENT:</b>							
Customer	4695	4424	1568	0	0	0	W-L-OL
Capacity	1731	962	251	0	0	0	w-L-OL
Community	0	0	0	0	0	0	w-L-OL
Revenue	538	478	609	0	0	0	w-L-OL
Total	6855	6492	2438	0	0	0	0
Customer	0	0	0	0	0	0	0
Capacity	0	0	0	0	0	0	0
Community	0	0	0	0	0	0	0
Revenue	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0
<b>OPERATING AND MAINTENANCE EXPENSES:</b>							
<b>DEBT AND SOCIAL ASSIGNMENT:</b>							
Customer	30494	2771	6607	1116	0	0	post-usage table
Capacity	15345	11316	60946	0	0	0	direct
Community	4377	19088	47753	1116	0	0	direct
Revenue	0	0	0	0	0	0	0
Capacity	0	0	0	0	0	0	0
Community	0	0	0	0	0	0	0
Revenue	3497	379	3130	0	0	0	0
Total	5497	379	3130	0	0	0	3497
<b>OPERATING AND MAINTENANCE EXPENSES:</b>							
<b>DEBT AND SOCIAL ASSIGNMENT:</b>							
Customer	134088	69965	66879	1166	0	0	weighted volume
Capacity	13918	10782	2943	0	0	0	w-L-OL
Community	45796	11812	21116	4776	0	0	direct
Revenue	59780	23633	31661	4776	0	0	direct
Total	60003	12444	31315	501	0	0	post-usage table
<b>OPERATING AND MAINTENANCE EXPENSES:</b>							
<b>DEBT AND SOCIAL ASSIGNMENT:</b>							
Customer	0	0	0	0	0	0	weighted volume
Capacity	0	0	0	0	0	0	post-usage table
Community	0	0	0	0	0	0	post-usage table
Revenue	0	0	0	0	0	0	weighted volume
Capacity	0	0	0	0	0	0	direct
Community	0	0	0	0	0	0	direct
Total	0	0	0	0	0	0	0

SCHEDULE - E (COST OF SERVICES)  
 ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSES  
 Page 2 of 21

COMPANY NAME: SEBRING GAS SYSTEM  
 ROCKET NO. 180277-CU

	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LARGE VOL	INDUSTRIAL	INTERLUFT	ALLOCATION
<b>TAXES OTHER THAN INCOME TAXES</b>							
Customer	1222	965	243	0	0	0	weighted cost.
Capacity	6096	1081	2800	427	0	0	direct
Subsum	5306	2038	2846	432	0	0	
Revenue	1728	881	943	78	0	0	see on cost, page 1.
Tax	2026	2835	1792	502	0	0	0.02
RETURN (INC)							
Customer	17900	14830	2105	0	0	0	weighted cost
Capacity	61761	15995	41332	4409	0	0	cost vol. 0.02 direct
Subsum	0	0	0	0	0	0	weighted cost
Revenue	29701	30825	44445	4409	0	0	cost vol. 0.02 direct
Tax							776.77
<b>INCOME TAXES</b>							
Customer	0	0	0	0	0	0	weighted cost
Capacity	0	0	0	0	0	0	cost vol. 0.02 direct
Subsum	0	0	0	0	0	0	weighted cost
Revenue	0	0	0	0	0	0	cost vol. 0.02 direct
Tax	0	0	0	0	0	0	cost vol. 0.02
<b>REVENUE CREDITED TO COST</b>							
Customer	-17125	-17025	102	0	0	0	direct subprogram
<b>TOTAL COST OF SERVICE:</b>							
Customer	106683	81908	24621	0	0	0	
Capacity	102337	47240	12388	1230	0	0	0.02
Subsum	3499	279	312	0	0	0	0.02
Revenue	292419	179028	151625	11234	0	0	0.02
Tax	1728	811	943	78	0	0	0.02
Total	299177	139418	153264	11302	0	0	0.02

**SCHEDULE - F (COST OF SERVICE)  
DERIVATION OF REVENUE DEFICIENCY**

COMPANY NAME: SEEBING GAS SYSTEM  
DOCKET NO. 980227-GJ

COST OF SERVICE BY CUSTOMER CLASS	COMMERCIAL				INTERURB
	TOTAL RES	DENTAL	COMMERCIAL	LARGE VOL.	
CUSTOMER COSTS	106,583	81,988	24,421	4	C
CAPACITY COSTS	182,337	47,240	123,868	11,230	ERR
COMMODITY COSTS	3,499	379	3,120	0	0
REVENUE COSTS	1,758	611	947	70	ERR
TOTAL	294,177	130,118	152,356	11,305	ERR

  

REVENUE AT PRESENT RATES (in the extension year)	C	C	0	0	0
NET GAS SALES REVENUE DEFICIENCY	254,177	130,118	152,356	11,305	ERR
DEFICIENCY IN OTHER OPERATING REV	17,125	17,025	100	0	0
equals TOTAL BASE REVENUE DEFICIENCY	311,302	147,142	152,456	11,305	ERR

  

UNIT COSTS:	C	C	0	0	0
Customer	11.401654	9.887627	23.391908	0.349098	ERR
Capacity	1.770816	1.770816	1.889925	1.244673	ERR
Commodity	0.004928	0.004928	0.006189	0.000000	ERR

**SCHEDULE - G (COST OF SERVICE)  
RATE OF RETURN BY CUSTOMER CLASS**  
*(Page 1 of 2-PRESENT RATES)*

COMPANY NAME: SEMBING GAS SYSTEM  
DOCKET NO. 990227-CU

	TOTAL RESIDENTIAL	COMMERCIAL	LARGE VOL.	INDUSTRIAL	INTERURB
<b>REVENUES: (projected next year)</b>					
Gas Sales (due to growth)	0	0	0	0	C
Other Operating Revenue	0	0	0	0	C
<b>Total</b>	0	0	0	0	C
<b>EXPENSES:</b>					
Purchased Gas Cost	0	0	0	0	C
Op'n Expenses	160,441	89,905	69,299	ERR	ERR
Depreciation Expenses	59,289	22,633	31,841	1,116	ERR
Amortization Expenses	4,800	1,244	2,055	4,776	0
Taxes Other Than Income-Taxed	5,306	2,076	2,849	5C1	0
Taxes Other Than Income-Revenue	0	0	0	432	0
Total Expense incl. Income Taxes	229,841	115,807	107,044	6,825	ERR
<b>INCOME TAXES:</b>	0	0	0	0	ERR
<b>NET OPERATING INCOME:</b>	(229,841)	115,807	(107,044)	(6,825)	ERR
<b>RATE BASE:</b>	846,979	327,580	472,310	46,857	ERR
<b>RATE OF RETURN</b>	0.271368	0.353524	0.226482	0.145657	ERR

**SCHEDULE - G (COST OF SERVICE)  
RATE OF RETURN BY CUSTOMER CLASS**  
(Part 2 of PROPOSED RATES)

COMPANY NAME: SEBBING GAS SYSTEM  
DOCKET NO. 980227-GU

TOTAL RESIDENTIAL COMMERCIAL LARGE VOL. INDUSTRIAL INTERRUPT

REVENUES:	TOTAL RESIDENTIAL	COMMERCIAL	LARGE VOL.	INDUSTRIAL	INTERRUPT
Gas Sales	294,177	136,418	152,356	11,305	ERR
Other Operating Revenue	17,25	17,025	100	0	0
Total	311,302	147,443	152,456	11,305	ERR
EXPENSES:					
Purchased Gas Cost	0	0	0	0	0
DeM Expenses	160,448	89,905	69,799	1,116	ERR
Depreciation Expenses	59,289	22,433	31,861	4,776	0
Amortization Expenses	4,800	1,244	3,055	501	0
Taxes Other Than Income-Filed	5,306	2,026	2,849	432	0
Taxes Other Than Income-Revenue	1,758	533	572	42	ERR
Total Expenses incl. Income Taxes	231,601	116,360	127,636	6,868	ERR
PRE TAX NOI	77,701	31,083	44,820	4,437	ERR
INCOME TAXES:	0	0	0	0	ERR
NET OPERATING INCOME:	77,701	31,083	44,820	4,437	ERR
RATE BASE:	946,979	327,530	472,310	46,857	ERR
RATE OF RETURN	0.0821	0.0948	0.0949	0.0949	ERR

**COST OF SERVICE SUMMARY  
PROPOSED RATE DESIGN**

COMPANY NAME SEBRING GAS SYSTEM  
DOCKET NO. 98027-GU

	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LARGE VOL.	INDUSTRIAL	INTERLUPT
<b>PRESENT RATES (projected next year)</b>						
GAS SALES (due to growth)	0	0	0	0	0	0
OTHER OPERATING REVENUE	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0
<b>RATE OF RETURN INDEX</b>						
	-27.14%	-35.35%	-22.67%	-14.57%	ERR	ERR
	0	0	0	0	ERR	ERR
<b>PROPOSED RATES</b>						
GAS SALES	294,177	130,418	152,356	11,305	ERR	ERR
OTHER OPERATING REVENUE	17,125	17,025	100	0	0	0
TOTAL	311,302	147,443	152,456	11,305	ERR	ERR
<b>TOTAL REVENUE INCREASE PERCENT INCREASE</b>						
	311,302	147,443	152,456	11,305	ERR	ERR
	ERR	ERR	ERR	ERR	ERR	ERR
<b>RATE OF RETURN INDEX</b>						
	9.41%	9.49%	9.49%	9.47%	ERR	ERR
	1	1	1	1	ERR	ERR

**COST OF SERVICE SUMMARY  
CALCULATION OF PROPOSED RATES**

COMPANY NAME: SERRING GAS SYSTEM  
DOCKET NO. 980227-GJ

	TOTAL RESIDENTIAL	COMMERCIAL	INDUSTRIAL	INTERURB
PROPOSED TOTAL TARGET REVENUES	311,302	147,443	152,454	1,305
LESS OTHER OPERATING REVENUE	17,125	17,025	100	0
LESS CUSTOMER CHARGE REVENUES	\$7.00	\$17.00	\$100.00	\$0.00
PROPOSED CUSTOMER CHARGES	9,348	8,292	1,044	12
NUMBER OF BILLS	76,992	19,044	17,748	1,200
EQUALS CUSTOMER CHARGE REVENUES				
LESS OTHER NON-TERM-RATE REVENUES				
EQUALS PER-TERM TARGET REVENUES	217,135	72,374	134,608	12,105
DIVIDED BY NUMBER OF THERMS	710,078	76,970	504,108	129,000
EQUALS PER-TERM RATES (UNROUNDED)	2.960293	0.247022	0.079331	0.09633
PER-TERM RATE REVENUES	204,981	72,374	134,507	10,305
<u>REMAINING PROPOSED TARGET RATES</u>				
CUSTOMER CHARGES	\$7.00	\$17.00	\$100.00	\$0.00
ENERGY CHARGES	94,029	26,702	7,833	0.00
NON-GAS (CENTS PER THERM)	30,460	30,460	30,460	0.00
PURCHASED GAS ADJUSTMENT	124,689	57,162	38,293	0.00
TOTAL (INCLUDING PCA)				
<u>REMAINING PER-TERM TARGET RATES</u>				
CUSTOMER CHARGES	\$7.00	\$17.00	\$0.00	\$0.00
ENERGY CHARGES	35.50	24.50	0.00	0.00
NON-GAS (CENTS PER THERM)	30,460	30,460	30,460	0.00
PURCHASED GAS ADJUSTMENT	65,560	34,960	30,460	0.00
TOTAL (INCLUDING PCA)				
<u>REMAINING OTHER OPERATING REVENUES</u>				
INITIAL CONNECTION (RESIDENTIAL)	\$0.00	\$0.00	\$25.00	\$7,000.00
INITIAL CONNECTION (COMMERCIAL)	\$0.00	\$0.00	\$50.00	\$100.00
RECONNECTION	\$0.00	\$0.00	\$25.00	\$9,250.00
CHARGE OF ACCOUNT	\$0.00	\$0.00	\$10.00	\$700.00
BILL COLLECTION IN LIEU OF DISCONNECTION	\$0.00	\$0.00	\$10.00	\$100.00

	PRESENT	CHARGE	REVENUE	CHARGE	PROPOSED
REVENUE	\$0.00	\$0.00	\$0.00	\$25.00	\$7,000.00
REVENUE	\$0.00	\$0.00	\$0.00	\$50.00	\$100.00
REVENUE	\$0.00	\$0.00	\$0.00	\$25.00	\$9,250.00
REVENUE	\$0.00	\$0.00	\$0.00	\$10.00	\$700.00
REVENUE	\$0.00	\$0.00	\$0.00	\$10.00	\$100.00