



ORIGINAL

SEBRING GAS SYSTEM, INC.

3515 U.S. Hwy. 27, South
Sebring, FL 33870-5452
(941) 385-0194

June 18, 1999

Ms. Blanca S. Bayo
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Fl 32399-0850

RE: Purchased Gas Adjustment Schedules
FPSC Docket No. 990003-GU

Dear Ms. Bayo:

Enclosed please find the Original and 15 copies of the Purchased Gas Adjustment Clause Schedules for the month May, 1999 for Sebring Gas System, Inc. (the "Company"), consisting of Schedules A-1, A-1S, A-2, A-3, A-4, A-5 and A-6. I am also forwarding copies of the appropriate supporting documents, specifically Peninsula Energy Services Co. (PESCO) commodity gas bill, the Company's Billing Transaction Summary and the charge to transport the Company's gas from Tampa Electric Company's (TECO's) gate station located in Avon Park to the Company's gate station in Sebring, via the TECO gas line.

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

Sincerely,

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

AFA	<i>Wandover</i>
APP	_____
CAF	_____
CMU	_____
CTR	_____
EAG	<i>Waher</i>
LEG	<u> 1 </u>
MAS	<u> 3 </u>
DPC	_____ Enclosures
RRR	_____
SEC	<u> 1 </u>
WAW	_____
OTH	<i>Copied from P 4</i>

DOCUMENT NUMBER-DATE

07468 JUN 21 99

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

ESTIMATED FOR THE PERIOD OF:

JANUARY 99 Through DECEMBER 99

COST OF GAS PURCHASED	CURRENT MONTH				PERIOD TO DATE			
	MAY 99		MAY 99		PERIOD TO DATE		PERIOD TO DATE	
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
		AMOUNT	%			AMOUNT	%	
1 COMMODITY (Pipeline)	\$192	\$176	\$16	(33.61)	\$1,024	\$931	\$93	9.99
2 NO NOTICE SERVICE	0	0	0	0.00	0	(2,105)	2,105	(100.00)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	13,140	10,295	2,845	27.63	64,017	70,238	(6,221)	(8.86)
5 DEMAND	6,478	1,844	4,634	251.30	27,634	11,491	16,143	140.48
6 OTHER - TECO Transportation	1,709	1,617	92	5.69	10,392	10,439	(47)	(0.45)
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
8 DEMAND	0	0	0	0.00	0	0	0	0.00
9	0	0	0	0.00	0	0	0	0.00
10	0	0	0	0.00	0	0	0	0.00
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	\$21,519	\$13,932	\$7,587	54.46	\$103,067	\$90,994	\$4,056	4.46
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	0	0	0	0.00	0	0	0	0.00
14 TOTAL THERM SALES	\$13,741	\$13,932	(\$191)	(1.37)	\$92,465	\$90,994	\$1,471	1.62
THERMS PURCHASED								
15 COMMODITY (Pipeline) BILLING DETERMINANTS ONLY	53,550	49,000	4,550	9.29	326,400	305,200	21,200	6.95
16 NO NOTICE SERVICE BILLING DETERMINANTS ONLY	0	0	0	0.00	0	0	0	0.00
17 SWING SERVICE COMMODITY	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other) COMMODITY	53,550	49,000	4,550	9.29	326,400	305,200	21,200	6.95
19 DEMAND BILLING DETERMINANTS ONLY	81,810	49,000	32,810	66.96	509,190	305,200	203,990	66.84
20 OTHER - TECO TRANSPORT CHARGE BILLING DETERMINANTS ONLY	53,005	49,000	4,005	8.17	324,341	305,200	19,141	6.27
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
22 DEMAND	0	0	0	0.00	0	0	0	0.00
23	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+)-(21+23)	53,550	49,000	4,550	9.29	326,400	305,200	21,200	6.95
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	0	0	0	0.00	0	0	0	0.00
27 TOTAL THERM SALES (24-26 Estimated Only) FROM SCHEDULE A-5 FOR ACTUAL	49,010	49,000	10	0.02	308,818	305,200	3,618	1.19
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.359	0.359	(0.001)	(0.18)	0.314	0.305	0.009	2.85
29 NO NOTICE SERVICE (2/16)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
30 SWING SERVICE (3/17)	0.000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
31 COMMODITY (Other) (4/18)	24.538	21.010	3.528	16.79	19.613	23.014	(3.401)	(14.78)
32 DEMAND (5/19)	7.918	3.763	4.155	110.41	5.427	3.765	1.662	44.14
33 OTHER (6/20)	3.224	3.300	(0.076)	(2.30)	3.204	3.420	(0.216)	(6.33)
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
35 DEMAND (8/22)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
36 (9/23)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
37 TOTAL COST OF PURCHASES (11/24)	40.185	28.433	11.752	41.33	31.577	29.815	1.762	5.91
38 NET UNBILLED (12/25)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
39 COMPANY USE (13/26)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
40 TOTAL COST OF THERM SOLD (11/27)	43.907	28.433	15.474	54.42	33.375	29.815	3.560	11.94
41 TRUE-UP (E-2)	(0.92100)	(0.92100)	0.00000	0.00	(0.92100)	(0.92100)	0.00000	0.00
42 TOTAL COST OF GAS (40+41)	42.986	27.512	15.474	56.25	32.454	28.894	3.560	12.32
43 REVENUE TAX FACTOR	1.01911	1.01911	0.00000	0.00	1.01911	1.01911	0.00000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	43.807	28.037	15.770	56.25	33.074	29.446	3.628	12.32
45 PGA FACTOR ROUNDED TO NEAREST .001	43.807	28.037	15.770	56.25	33.074	29.446	3.628	12.32

Docket No. 990003-GU
 Sebring Gas System, Inc., Exhibit No.
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07468 JUN 21 99

COMPANY: SEBRING GAS SYSTEM, INC.

**PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
SCHEDULE A-1 SUPPORTING DETAIL**

SCHEDULE A-1S

FOR THE PERIOD OF: JANUARY 99 Through DECEMBER 99
CURRENT MONTH: MAY 99

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS (C - PESCO)	53,550	\$ 192	\$ 0.004
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustments			
4 Commodity Adjustments			
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	53,550	\$ 192	\$ 0.004
SWING SERVICE	(Schedule A-1 Line 15)	(Schedule A-1 Line 1)	(Schedule A-1 Line 28)
9 Swing Service - Scheduled	0	0	
10 Alert Day Volumes - FGT			
11 Operational Flow Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed to Others			
13 Other			
14 Other			
15			
16 TOTAL SWING SERVICE	0	\$ 0	\$ 0.000
COMMODITY OTHER	(Schedule A-1 Line 17)	(Schedule A-1 Line 3)	(Schedule A-1 Line 30)
17 Commodity Other - Scheduled FTS (BS - PESCO)	53,550	\$ 12,890	\$ 0.241
18			
19			
20			
21			
22 Commodity Adjustments (PESCO)			
23 Commodity (MS - PESCO)	0	250	
24 TOTAL COMMODITY (Other)	53,550	\$ 13,140	\$ 0.245
DEMAND	(Schedule A-1 Line 18)	(Schedule A-1 Line 4)	(Schedule A-1 Line 31)
25 Demand (Pipeline) (D - PESCO)	186,000	\$ 6,999	\$ 0.038
26 Other: PENINSULA ENERGY SERVICE CO.; Credit for Utilized Capacity	0	\$ 0	\$ 0.000
27 Other: PENINSULA ENERGY SERVICE CO. Adjustments / Bookout / Cashouts / Receipts, Etc.	(104,190)	\$ (521)	\$ 0.005
28			
29			
30			
31			
32 TOTAL DEMAND	81,810	\$ 6,478	\$ 0.079
OTHER	(Schedule A-1 Line 19)	(Schedule A-1 Line 5)	(Schedule A-1 Line 32)
33			
34			
35 Other (Teco Transportation Charge)	53,005	\$ 1,709	\$ 0.032
36			
37			
38		0	
39		0	
40 TOTAL OTHER	53,005	\$ 1,709	\$ 0.032
	(Schedule A-1 Line 20)	(Schedule A-1 Line 6)	(Schedule A-1 Line 33)

FOR THE PERIOD OF:	JAN 99		Through		DEC 99			
	CURRENT MONTH: MAY 99				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	DIFFERENCE %	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	DIFFERENCE %
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (A-1,LINES 1, 4 &10)	\$13,332	\$10,471	(\$2,861)	(27.32)	\$65,041	\$71,169	\$6,128	8.61
2 TRANSPORTATION COST(A-1,LINES 2,3,5 & 6)	8,187	3,461	(4,726)	(136.55)	38,026	19,825	(18,201)	(91.81)
3 TOTAL (A-1, LINE 11)	21,519	13,932	(7,587)	(54.46)	103,067	90,994	(12,073)	(13.27)
4 FUEL REVENUES (A-1, LINE 14) (NET OF REVENUE TAX)	13,741	13,932	191	1.37	92,465	90,994	(1,471)	(1.62)
5 TRUE-UP (COLLECTED) OR REFUNDED	568	568	0	0.00	2,840	2,840	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	14,309	14,500	191	1.32	95,305	93,834	(1,471)	(1.57)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(7,210)	568	7,778	1,369.38	(7,762)	2,840	10,602	373.31
8 INTEREST PROVISION-THIS PERIOD (21)	(5)	0	5	100.00	99	0	(99)	100.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	2,661	6,689	4,028	60.22	5,381	6,689	1,308	19.55
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(568)	(568)	0	0.00	(2,840)	(2,840)	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)	(\$5,122)	\$6,689	\$11,811	176.57	(\$5,122)	\$6,689	\$11,811	176.57
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	\$2,661	\$6,689	\$4,028	60.22	* 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)	(5,117)	6,689	11,806	176.50				
14 TOTAL (12+13)	(2,456)	13,378	15,834	118.36				
15 AVERAGE (50% OF 14)	(1,228)	6,689	7,917	118.36				
16 INTEREST RATE - FIRST DAY OF MONTH	4.80000%	0.00000%	-4.80000%	(100.00)				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	4.85000%	0.00000%	-4.85000%	(100.00)				
18 TOTAL (16+17)	9.6500%	0.00000%	-9.6500%	(100.00)				
19 AVERAGE (50% OF 18)	4.82500%	0.00000%	-4.82500%	(100.00)				
20 MONTHLY AVERAGE (19/12 Months)	0.40208%	0.00000%	-0.40208%	(100.00)				
21 INTEREST PROVISION (15x20)	(\$5)	\$0	\$5	(100.00)				

COMPANY: SEBRING GAS SYSTEM, INC.

TRANSPORTATION SYSTEM SUPPLY

SCHEDULE A-4
(REVISED 8/19/93)

FOR THE PERIOD OF: JAN 99 Through DEC 99

MONTH: MAY 99

(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT MMBtu/d	(D) NET AMOUNT MMBtu/d	(E) MONTHLY GROSS MMBtu	(F) MONTHLY NET MMBtu	(G) WELLHEAD PRICE \$/MMBtu	(H) CITYGATE PRICE (GxE)/F
			NOT	APPLICABLE			0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
TOTAL							
WEIGHTED AVERAGE							

NOTE: CITY GATE PRICE SHOULD NOT INCLUDE FGT TRANSPORTATION CHARGES

FOR THE PERIOD OF: JAN 99 Through DEC 99

	CURRENT MONTH: MAY 99		PERIOD TO DATE						
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE		
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
THERM SALES (FIRM)									
RESIDENTIAL	4,183	4,000	(183)	(4.58)	39,387	39,200	(187)	(0.48)	
COMMERCIAL	44,827	45,000	173	0.38	269,431	266,000	(3,431)	(1.29)	
TOTAL FIRM	49,010	49,000	(10)	(0.02)	308,818	305,200	(3,618)	(1.19)	
THERM SALES (INTERRUPTIBLE)									
NO INTERRUPTIBLE THERM SALES	0	0	0	0.00	0	0	0	0.00	
TOTAL THERM SALES	49,010	49,000	(10)	(0.02)	308,818	305,200	(3,618)	(1.19)	
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
RESIDENTIAL	493	457	(36)	(7.88)	595	613	18	2.94	
COMMERCIAL	94	96	2	2.08	94	94	0	0.00	
TOTAL FIRM	587	553	(34)	(6.15)	689	707	18	2.55	
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
TOTAL CUSTOMERS	587	553	(34)	(6.15)	689	707	18	2.55	
THERM USE PER CUSTOMER									
RESIDENTIAL	8.48	8.75	0.27	3.06	33.10	31.97	0.27	0.84	
COMMERCIAL	476.88	468.75	(8.13)	(1.74)	1433.14	1414.89	(8.13)	(0.57)	

COMPANY: SEBRING GAS SYSTEM, INC.

CONVERSION FACTOR CALCULATION

SCHEDULE A-6
(REVISED 8/19/93)

ACTUAL FOR THE PERIOD OF: JAN 1999 through DEC 1999

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CON}$	1.06369	1.0613	1.05608	1.04815	1.04987	0	0	0	0	0	0	0
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	15.23	15.23	15.23	15.23	15.23	15.23	15.23	15.23	15.23	15.23	15.23	15.23
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.03394	1.03394	1.03394	1.03394	1.03394	1.03394	1.03394	1.03394	1.03394	1.03394	1.03394	1.03394
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.09980	1.09733	1.09193	1.08373	1.08551	0	0	0	0	0	0	0

SEBRING GAS SYSTEM, INC.
 ARTCAP

TYPE SALES RECAP

*** CORPORATE ***

5/28/99
 PAGE-001

TYPE DESCRIPTION	COUNT	G/L #	MTD		G/L #	THERMS
			SALES	PRICE		
RN RESIDENTIAL METER	493		6125.11	1.4643		4182.7
CM COMMERCIAL METER	94		26448.70	.5900		44827.3
SUB-TOTAL	587		32573.81	.6646		49010.0
TOTAL	587		32573.81	.6646		49010.0

Peninsula Energy Services Company

DIVISION OF CHESAPEAKE UTILITIES CORPORATION
 P.O. Box 615
 Dover, Delaware 19903-0615

NATURAL GAS INVOICE

Customer	Statement Date	03-Jun-99
Sebring Gas System 3515 US Highway 27 South Sebring, Florida 33870-5452	Payable Upon Receipt	
Attention: Jerry Melendy	Past Due After	13-Jun-99
	Interest Charges will accrue for all payments past due date as per your contract.	

Production month of: May-99

SERVICE	VOLUME*	UNIT PRICE	TOTAL PRICE
BS**	5,355	\$2.40331 ***	\$12,869.73
D	18,600	\$0.3763	\$6,999.18
C	5,355	\$0.0359	\$192.24
MS			\$250.00
Adjustments / Bookouts / Cashouts / Receipts / Etc.			(\$520.95)
			\$0.00
TOTAL AMOUNT DUE			<u>\$19,790.20</u>

* MMBtu's
 ** Includes 3.00% Fuel
 *** Estimated

BS - Baseload Service
 D - Demand / FGT Reservation
 C - Commodity / FGT Usage
 MS - Management Service

Please Remit To Peninsula Energy Services Company Division of Chesapeake Utilities Corporation P.O. Box 615 Dover, Delaware 19903-0615 Attn: CASH MANAGEMENT	For Wire Payments WIRE TRANSFER Credit PENINSULA ENERGY SERVICES COMPANY PNC Bank, Delaware Account #5610572308 Routing Number #031100089
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PLEASE REMIT PAYMENT TO:

CUSTOMER INVOICE



PEOPLES GAS
 P.O. Box 31017
 TAMPA, FL 33631-3017

ACCOUNT NUMBER
 7784648

AMOUNT NOW DUE
 \$1,709.05

STATEMENT DATE
 06/02/99

PAYABLE THROUGH THE BANK

PAGE 1 OF 3

SEBRING GAS SVC
 3515 S US 27
 SEBRING, FL 33870

**WRITE IN AMOUNT
 PAID ON THIS ACCOUNT**

PLEASE WRITE YOUR ACCOUNT NUMBER ON THE FRONT OF YOUR CHECK OR MONEY ORDER AND RETURN THE UPPER PORTION OF THIS INVOICE WITH YOUR PAYMENT. MESSAGES WRITTEN ON THE UPPER PORTION MAY BE OVERLOOKED. SO PLEASE CONTACT YOUR LOCAL PEOPLES GAS OFFICE FOR ASSISTANCE. THANK YOU!

DIRECT ALL INQUIRIES TO:

PLEASE RETAIN THIS LOWER PORTION FOR YOUR RECORDS.



PEOPLES GAS
 1085 W. MAIN STREET
 AVON PARK, FLORIDA 33825
 832-6820

SERVICE ADDRESS 1246 N RIDGEWOOD DR
 AVON PARK FL 33870

*** TO AVOID A POSSIBLE LATE PAYMENT CHARGE OF 1.5%, ***
 *** BALANCE DUE MUST BE PAID BY THE PAST DUE DATE. ***

GENERAL SERVICE LARGE VOL II
 VOLUME TOTALS FOR JUN 99

AMOUNT NOW DUE
 \$1,709.05

PAST DUE AFTER
 06/23/99

ACCOUNT NUMBER
 7784648

**AVERAGE DAILY
 THERM USAGE**

SERVICE TYPE	SCHEDULE VOLUME LESS SHRINKAGE	SERVICE CHARGES
TRANSPORTATION	4,883.0	\$1,709.05
TOTAL	4,883.0	\$1,709.05

$4,883 \text{ mcf} \times 1.08551 \times 10 = 53,005 \text{ THERMS}$

PREVIOUS BALANCE \$4,085.90
 PAYMENTS (\$4,085.90)
 ADJUSTMENTS \$0.00
 OTHER CHARGES \$0.00
 TOTAL BALANCE DUE \$1,709.05