

REVISED EXHIBIT AK-1

SOUTH FLORIDA NATURAL GAS CO.

Final True-up for the Period April, 1998
through December, 1998

Doc. # 17690-99

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 990003-GU EXHIBIT NO. 14
COMPANY/ WITNESS: Kara
DATE: 11-22-99

COMPANY: SFNG

FINAL FUEL OVER/UNDER RECOVERY

REVISED

SCHEDULE A-7

EXHIBIT NO 14

FOR THE PERIOD:

APRIL 98

Through

DECEMBER 98

DOCKET NO. 990003-GU

SOUTH FLORIDA NATURAL GAS CO.

AK-1

PAGE ____ OF ____

		APR-DEC	TOTAL
1 TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2 Line 3	434,171	434,171
2 TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	A-2 Line 6	523,899	523,899
3 ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD (2-1)		89,728	89,728
4 INTEREST PROVISION ACTUAL OVER/UNDER RECOVERY	A-2 Line 8	4,628	4,628
5 FOR THE PERIOD (3+4)		94,356	94,356
6 LESS: ESTIMATED/ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD APRIL Through DECEMBER (From Schedule E-2) WHICH WAS INCLUDED IN THE CURRENT JANUARY 99 Through DECEMBER 99 PERIOD	E-4 Line 4 Col.4	67,387	67,387
7 FINAL FUEL OVER/UNDER RECOVERY TO BE INCLUDED IN THE PROJECTED JANUARY 99 Through DECEMBER 99 F (5-6)		26,969	26,969

TK 8

Docket No. 990003-GU

SOUTH FLORIDA NATURAL GAS

JANUARY 2000 – DECEMBER 2000

PURCHASED GAS PROJECTION FILING

AMENDED EXHIBIT AK-2

Exh. 14 contd.

DOCUMENT NUMBER-DATE

12690 OCT 18 2000

FPSC-RECORDS/REPORTING

COMPANY: SOUTH FLORIDA NATURAL GAS CO.

**PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD:
JANUARY Through DECEMBER 2000**

SCHEDULE E-1
EXHIBIT NO. _____
DOCKET NO. 990003-GU
SOUTH FLORIDA NATURAL GAS CO
AK-1
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COST OF GAS PURCHASED	PROJECTION												TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
1 COMMODITY (Pipeline)	1,742	1,466	1,464	896	533	524	505	504	503	503	964	1,470	11,075
2 NO NOTICE SERVICE	407	219	212	201	201	177	183	761	823	1,280	743	823	6,032
3 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
4 COMMODITY (Other)	132,692	104,766	99,932	58,282	34,284	33,951	32,829	32,989	33,104	33,715	68,397	108,701	773,641
5 DEMAND	24,892	23,233	24,892	20,904	6,801	6,581	6,801	6,581	6,801	10,732	24,892	25,722	188,833
6 MANAGEMENT FEE	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
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	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 COS(1+2+3+4+5+6)-(7+8+9+10)	160,733	130,684	127,501	81,284	42,819	42,234	41,317	41,836	42,231	47,231	95,996	137,717	991,582
12 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
13 COMPANY USE	0	0	0	0	0	0	0	0	0	0	0	0	0
14 TOTAL THERM SALES	148,893	118,844	115,662	69,444	30,980	30,394	29,478	29,996	30,392	35,391	84,157	125,877	849,508
THERMS PURCHASED													
15 COMMODITY (Pipeline) BILLING DETERMINANTS ONLY	432,220	363,770	363,390	222,450	132,370	130,080	125,300	124,960	124,920	124,870	239,150	364,770	2,748,250
16 NO NOTICE SERVICE BILLING DETERMINANTS ONLY	69,000	37,200	36,000	34,100	34,100	30,000	31,000	129,000	139,500	217,000	126,000	139,500	1,022,400
17 SWING SERVICE COMMODITY													
18 COMMODITY (Other) COMMODITY	432,220	363,770	363,390	222,450	132,370	130,080	125,300	124,960	124,920	124,870	239,150	364,770	2,748,250
19 DEMAND BILLING DETERMINANTS ONLY	661,500	617,400	661,500	555,520	180,730	174,900	180,730	174,900	180,730	285,200	661,500	683,550	5,018,160
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 (+17+18+20)-(21+23)	432,220	363,770	363,390	222,450	132,370	130,080	125,300	124,960	124,920	124,870	239,150	364,770	2,748,250
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26 COMPANY USE	0	0	0	0	0	0	0	0	0	0	0	0	0
27 TOTAL THERM SALES	432,220	363,770	363,390	222,450	132,370	130,080	125,300	124,960	124,920	124,870	239,150	364,770	2,748,250
CENTS PER THERM													
28 COMMODITY (Pipeline) (1/15)	0.403	0.403	0.403	0.403	0.403	0.403	0.403	0.403	0.403	0.403	0.403	0.403	0.403
29 NO NOTICE SERVICE (2/16)	0.590	0.590	0.590	0.590	0.590	0.590	0.590	0.590	0.590	0.590	0.590	0.590	0.590
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
31 COMMODITY (Other) (4/18)	30.700	28.800	27.500	26.200	25.900	26.100	26.200	26.400	26.500	27.000	28.600	29.800	28.150
32 DEMAND (5/19)	3.763	3.763	3.763	3.763	3.763	3.763	3.763	3.763	3.763	3.763	3.763	3.763	3.763
33 OTHER (6/20)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
LESS END-USE CONTRACT													
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
35 DEMAND (8/22)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
36 (9/23)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
37 TOTAL COST (11/24)	37.188	35.925	35.087	36.540	32.348	32.467	32.975	33.479	33.807	37.824	40.141	37.754	36.080
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
39 COMPANY USE (13/26)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
40 TOTAL THERM SALES (11/27)	37.188	35.925	35.087	36.540	32.348	32.467	32.975	33.479	33.807	37.824	40.141	37.754	36.080
41 TRUE-UP (E-2)	-5.170	-5.170	-5.170	-5.170	-5.170	-5.170	-5.170	-5.170	-5.170	-5.170	-5.170	-5.170	-5.170
42 TOTAL COST OF GAS (40+41)	32.018	30.755	29.917	31.370	27.178	27.297	27.805	28.309	28.637	32.654	34.971	32.584	30.910
43 REVENUE TAX FACTOR	1.005030	1.005030	1.005030	1.005030	1.005030	1.005030	1.005030	1.005030	1.005030	1.005030	1.005030	1.005030	1.005030
44 PGA FACTOR ADJUSTED FOR T(42x43)	32.179	30.910	30.067	31.528	27.315	27.435	27.945	28.452	28.781	32.818	35.147	32.748	31.066
45 PGA FACTOR ROUNDED TO NEAREST .001	32.179	30.910	30.067	31.528	27.315	27.435	27.945	28.452	28.781	32.818	35.147	32.748	31.066

COST OF GAS PURCHASED	ACTUAL								REVISED PROJECTION					TOTAL
	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC		
1 COMMODITY (Pipeline)	999	894	894	715	662	517	(1,009)	(1,769)	672	674	683	685	4,617	
2 NO NOTICE SERVICE	1,280	744	823	407	220	212	201	201	177	183	761	823	6,032	
3 SWING SERVICE	0	0	(155)	0	422	(520)	(945)	0	0	0	0	0	(1,198)	
4 COMMODITY (Other)	62,152	55,862	52,191	40,384	44,348	33,468	33,632	36,307	49,466	70,447	70,258	70,466	618,981	
5 DEMAND	25,035	14,534	24,739	19,296	6,820	6,581	6,801	6,800	6,597	10,758	24,952	25,784	178,697	
6 MGMT FEE	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000	
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	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 C((1+2+3+4+5+6)-(7+8+9+10))	90,466	73,034	79,492	61,802	53,472	41,258	39,680	42,539	57,912	83,062	97,654	98,758	819,129	
12 NET UNBILLED	20,951	33,437	31,571	0	0	0	0	0	0	0	0	0	85,959	
13 COMPANY USE	0	0	0	0	0	0	0	0	0	0	0	0	0	
14 TOTAL THERM SALES	101,551	61,388	118,963	72,435	51,914	49,765	37,817	40,641	51,070	76,219	90,811	91,916	844,490	
THERMS PURCHASED														
15 COMMODITY (Pipeline) BILLING DETERMIN	343,190	307,320	307,350	199,050	184,530	144,140	143,030	134,980	221,147	221,686	224,788	225,456	2,656,667	
16 NO NOTICE SERVICE BILLING DETERMIN	217,000	126,000	139,500	69,000	37,200	36,000	34,100	34,100	30,000	31,000	129,000	139,500	1,022,400	
17 SWING SERVICE COMMODITY	0	0	0	0	0	0	0	0	0	0	0	0	0	
18 COMMODITY (Other) COMMODITY	343,190	307,320	307,350	199,050	184,530	144,140	143,030	134,980	221,147	221,686	224,788	225,456	2,656,667	
19 DEMAND BILLING DETERMIN	343,190	307,320	307,350	199,050	184,530	144,140	143,030	134,980	174,900	285,200	661,500	683,550	3,568,740	
20 OTHER COMMODITY	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 (+17+18+20)-(21+22+23)	343,190	307,320	307,350	199,050	184,530	144,140	143,030	134,980	221,147	221,686	224,788	225,456	2,656,667	
25 NET UNBILLED	75,702	(55,666)	114,071	0	0	0	0	0	0	0	0	0	134,107	
26 COMPANY USE	0	0	0	0	0	0	0	0	0	0	0	0	0	
27 TOTAL THERM SALES	366,926	221,809	429,841	261,689	186,923	179,146	136,128	146,283	221,147	221,686	224,788	225,456	2,821,822	
CENTS PER THERM														
28 COMMODITY (Pipeline) (1/15)	0.291	0.291	0.291	0.359	0.359	0.359	-0.705	-1.311	0.304	0.304	0.304	0.304	0.174	
29 NO NOTICE SERVICE (2/16)	0.590	0.590	0.590	0.590	0.591	0.589	0.589	0.589	0.590	0.590	0.590	0.590	0.590	
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
31 COMMODITY (Other) (4/18)	18.110	18.177	16.981	20.288	24.033	23.219	23.514	26.898	22.368	31.778	31.255	31.255	23.299	
32 DEMAND (5/19)	7.295	4.729	8.049	9.694	3.696	4.566	4.755	5.038	3.772	3.772	3.772	3.772	5.007	
33 OTHER (6/20)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
LESS END-USE CONTRACT														
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
35 DEMAND (8/22)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
36 (9/23)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
37 TOTAL COST (11/24)	26.360	23.765	25.864	31.048	28.977	28.624	27.742	31.515	26.187	37.468	43.443	43.804	30.833	
38 NET UNBILLED (12/25)	27.676	-60.067	27.677	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	64.097	
39 COMPANY USE (13/26)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
40 TOTAL THERM SALE (11/27)	24.655	32.927	18.493	23.617	28.606	23.030	29.149	29.080	26.187	37.468	43.443	43.804	29.028	
41 TRUE-UP (E-2)	-3.0350	-3.0350	-3.0350	-3.0350	-3.0350	-3.0350	-3.0350	-3.0350	-3.0350	-3.0350	-3.0350	-3.0350	3.3980	
42 TOTAL COST OF GAS (40+41)	21.620	29.892	15.458	20.582	25.571	19.995	26.114	26.045	23.152	34.433	40.408	40.769	32.426	
43 REVENUE TAX FACTOR	1.003764	1.005030	1.005030	1.005030	1.005030	1.005030	1.005030	1.005030	1.003764	1.003764	1.003764	1.003764	1.003764	
44 PGA FACTOR ADJUSTED FOR (42x43)	21.701	30.042	15.536	20.685	25.700	20.096	26.245	26.176	23.239	34.563	40.560	40.922	32.548	
45 PGA FACTOR ROUNDED TO NEAREST	21.701	30.042	15.536	20.685	25.700	20.096	26.245	26.176	23.239	34.563	40.560	40.922	32.548	

COMPANY: SOUTH FLORIDA NATURAL GAS CO.

CALCULATION OF TRUE-UP AMOUNT

FOR THE CURRENT PERIOD: JANUARY 1999 Through DECEMBER 1999

SCHEDULE E-2
 EXHIBIT NO _____
 DOCKET NO. 990003-GU
 SOUTH FLORIDA NATURAL GAS
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	ACTUAL								REVISED PROJECTION				TOTAL PERIOD
	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	
TRUE-UP CALCULATION													
1 PURCHASED GAS COST	63,152	56,862	53,191	41,384	45,348	34,467	34,504	37,318	50,466	71,447	71,258	71,466	630,863
2 TRANSPORTATION COST	27,314	16,171	26,301	20,418	8,124	6,791	5,176	5,221	7,446	11,615	26,396	27,292	188,265
3 TOTAL	90,466	73,034	79,492	61,802	53,472	41,258	39,680	42,539	57,912	83,062	97,654	98,758	819,129
4 FUEL REVENUES (NET OF REVENUE TAX)	101,551	61,388	118,963	72,435	51,914	49,765	37,817	40,641	51,070	76,219	90,811	91,916	844,490
5 TRUE-UP COLLECTED OR (REFUNDED)	6,843	6,843	6,843	6,843	6,843	6,843	6,843	6,843	6,843	6,843	6,843	6,843	82,116
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	108,394	68,231	125,806	79,278	58,757	56,608	44,660	47,484	57,913	83,062	97,654	98,759	926,606
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	17,928	(4,803)	46,314	17,476	5,285	15,350	4,980	4,945	1	0	0	1	107,477
8 INTEREST PROVISION-THIS PERIOD (2)	464	462	524	624	643	677	711	725	724	697	670	642	7,563
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	109,150	120,699	109,515	149,510	160,768	159,853	169,037	167,885	166,712	160,594	154,448	148,274	1,776,445
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(6,843)	(6,843)	(6,843)	(6,843)	(6,843)	(6,843)	(6,843)	(6,843)	(6,843)	(6,843)	(6,843)	(6,843)	(82,116)
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)	120,699	109,515	149,510	160,768	159,853	169,037	167,885	166,712	160,594	154,448	148,274	142,074	142,074
INTEREST PROVISION													
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	109,150	120,699	109,515	149,510	160,768	159,853	169,037	167,885	166,712	160,594	154,448	148,274	1,776,445
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	120,235	109,053	148,986	160,143	159,210	168,360	167,174	165,987	159,870	153,751	147,605	141,432	1,801,806
14 TOTAL (12+13)	229,385	229,752	258,502	309,654	319,978	328,213	336,211	333,872	326,582	314,345	302,052	289,706	3,578,252
15 AVERAGE (50% OF 14)	114,693	114,876	129,251	154,827	159,989	164,107	168,106	166,936	163,291	157,172	151,026	144,853	1,789,126
16 INTEREST RATE - FIRST DAY OF MONTH	4.900%	4.810%	4.850%	4.880%	4.800%	4.850%	5.050%	5.100%	5.320%	5.320%	5.320%	5.320%	
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	4.810%	4.850%	4.880%	4.800%	4.850%	5.050%	5.100%	5.320%	5.320%	5.320%	5.320%	5.320%	
18 TOTAL (16+17)	9.710%	9.660%	9.730%	9.680%	9.650%	9.900%	10.150%	10.420%	10.640%	10.640%	10.640%	10.640%	
19 AVERAGE (50% OF 18)	4.855%	4.830%	4.865%	4.840%	4.825%	4.950%	5.075%	5.210%	5.320%	5.320%	5.320%	5.320%	
20 MONTHLY AVERAGE (19/12 Months)	0.405%	0.403%	0.405%	0.403%	0.402%	0.413%	0.423%	0.434%	0.443%	0.443%	0.443%	0.443%	
21 INTEREST PROVISION (15x20)	464	462	524	624	643	677	711	725	724	697	670	642	

COMPAN' SOUTH FLORIDA NATURAL GAS CO. TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

SCHEDULE E-3
EXHIBIT NO _____
DOCKET NO. 990003-GU
SOUTH FLORIDA NATURAL GAS
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ESTIMATED FOR THE PROJECTED PERIOD OF: JAN 2000 Through DEC 2000

MONTH	PURCHAS FROM	PURCHAS FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASE	COMMODITY COST			OTHER CHARGES ACA/GRI/FUEL	CENTS PER THERM
							THIRD PARTY	PIPELINE	DEMAND COST		
JAN	PENINSU	SYSTEM \$	FTS-1	432,220	0	432,220	132,692	1,742	24,892		36.862
FEB	PENINSU	SYSTEM \$	FTS-1	363,770	0	363,770	104,766	1,466	23,233		35.590
MAR	PENINSU	SYSTEM \$	FTS-1	363,390	0	363,390	99,932	1,464	24,892		34.753
APR	PENINSU	SYSTEM \$	FTS-1	222,450	0	222,450	58,282	896	20,904		36.000
MAY	PENINSU	SYSTEM \$	FTS-1	132,370	0	132,370	34,284	533	6,801		31.441
JUN	PENINSU	SYSTEM \$	FTS-1	130,080	0	130,080	33,951	524	6,581		31.563
JUL	PENINSU	SYSTEM \$	FTS-1	125,300	0	125,300	32,829	505	6,801		32.031
AUG	PENINSU	SYSTEM \$	FTS-1	124,960	0	124,960	32,989	504	6,581		32.070
SEP	PENINSU	SYSTEM \$	FTS-1	124,920	0	124,920	33,104	503	6,801		32.347
OCT	PENINSU	SYSTEM \$	FTS-1	124,870	0	124,870	33,715	503	10,732		35.998
NOV	PENINSU	SYSTEM \$	FTS-1	239,150	0	239,150	68,397	964	24,892		39.412
DEC	PENINSU	SYSTEM \$	FTS-1	364,770	0	364,770	108,701	1,470	25,722		37.255
TOTAL				2,748,250	0	2,748,250	773,641	11,075	188,833	0 (1)	35.424
(1) COST INCLUDED IN PIPELINE COMMODITY											

COMPANY: SOUTH FLORIDA NATURAL GAS CO.

CALCULATION OF TRUE-UP AMOUNT
PROJECTED PERIOD

SCHEDULE E-4
EXHIBIT NO _____
DOCKET NO. 990003-GU
SOUTH FLORIDA NATURAL GAS
AK-1
PAGE ____ OF ____

ESTIMATED FOR THE PROJECTED PERIOD: JAN 2000 Through DEC 2000

PRIOR PERIOD: APRIL 98 - DEC 98 CURRENT PERIOD: JANUARY 99 - DECEMBER 99

	(1) FIVE MONTHS ACTUAL PLUS FOUR MONTHS REVISED ESTIMATE	(2) ACTUAL	(3) (2)-(1) DIFFERENCE	(4) EIGHT MONTHS ACTUAL PLUS FOUR MONTHS REVISED ESTIMATE	(5) (3)+(4) TOTAL TRUE-UP
1 TOTAL THERM SALES \$ GAS REVENUES	553,435	523,899	(29,536)	926,606	897,070
2 TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION	62,758	89,728	26,970	107,477	134,447
3 INTEREST PROVISION FOR THIS PERIOD	4,628	4,628	0	7,563	7,563
3 (a) ADJUSTMENT			0	64	64 (1)
4 END OF PERIOD TOTAL NET TRUE-UP	67,386	94,356	26,970	115,104	142,074

(+) = OVERRECOVERY

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

COLUMN DATA OBTAINED FROM SCHEDULE (E-2) _____ 142,074 equals \$0.05170 PER THERM
 COLUMN DATA OBTAINED FROM SCHEDULE (A-2) _____ 2,748,250 TRUE-UP REFUND
 LINE 4 COLUMN (3) SAME AS LINE 7 SCHEDULE (A-7)
 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)

(1) Adjustment to eliminate carryover from prior periods

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET

NO. 990003-EG EXHIBIT NO. 15

COMPANY Yara

WITNESS: Yara

DATE 11-22-99

COMPANY: SOUTH FLORIDA NATURAL GAS CO.

PURCHASED GAS ADJUSTMENT
 COST RECOVERY CLAUSE CALCULATION
 JANUARY Through DECEMBER 2000

ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD:

	PROJECTION												TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
COST OF GAS PURCHASED													
1 COMMODITY (Pipeline)	1,742	1,466	1,464	896	533	524	505	504	503	503	964	1,470	11,075
2 NO NOTICE SERVICE	407	219	212	201	201	177	183	761	823	1,280	743	823	6,032
3 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
4 COMMODITY (Other)	132,692	104,766	99,932	58,282	34,284	33,951	32,829	32,989	33,104	33,715	68,397	108,701	773,641
5 DEMAND	24,892	23,233	24,892	20,904	6,801	6,581	6,801	6,581	6,801	10,732	24,892	25,722	188,833
6 MANAGEMENT FEE	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
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	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 COS(1+2+3+4+5+6)-(7+8+9+10)	160,733	130,684	127,501	81,284	42,819	42,234	41,317	41,836	42,231	47,231	95,996	137,717	991,582
12 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
13 COMPANY USE	0	0	0	0	0	0	0	0	0	0	0	0	0
14 TOTAL THERM SALES	148,877	118,828	115,646	69,428	30,964	30,378	29,462	29,980	30,376	35,375	84,141	125,861	849,315
THERMS PURCHASED													
15 COMMODITY (Pipeline) BILLING DETERMINANTS ONLY	432,220	363,770	363,390	222,450	132,370	130,080	125,300	124,960	124,920	124,870	239,150	364,770	2,748,250
16 NO NOTICE SERVICE BILLING DETERMINANTS ONLY	69,000	37,200	36,000	34,100	34,100	30,000	31,000	129,000	139,500	217,000	126,000	139,500	1,022,400
17 SWING SERVICE COMMODITY													
18 COMMODITY (Other) COMMODITY	432,220	363,770	363,390	222,450	132,370	130,080	125,300	124,960	124,920	124,870	239,150	364,770	2,748,250
19 DEMAND BILLING DETERMINANTS ONLY	661,500	617,400	661,500	555,520	180,730	174,900	180,730	174,900	180,730	285,200	661,500	683,550	5,018,160
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 (+17+18+20)-(21+23)	432,220	363,770	363,390	222,450	132,370	130,080	125,300	124,960	124,920	124,870	239,150	364,770	2,748,250
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26 COMPANY USE	0	0	0	0	0	0	0	0	0	0	0	0	0
27 TOTAL THERM SALES	432,220	363,770	363,390	222,450	132,370	130,080	125,300	124,960	124,920	124,870	239,150	364,770	2,748,250
CENTS PER THERM													
28 COMMODITY (Pipeline) (1/15)	0.403	0.403	0.403	0.403	0.403	0.403	0.403	0.403	0.403	0.403	0.403	0.403	0.403
29 NO NOTICE SERVICE (2/16)	0.590	0.590	0.590	0.590	0.590	0.590	0.590	0.590	0.590	0.590	0.590	0.590	0.590
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
31 COMMODITY (Other) (4/18)	30.700	28.800	27.500	26.200	25.900	26.100	26.200	26.400	26.500	27.000	28.600	29.800	28.150
32 DEMAND (5/19)	3.763	3.763	3.763	3.763	3.763	3.763	3.763	3.763	3.763	3.763	3.763	3.763	3.763
33 OTHER (6/20)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
LESS END-USE CONTRACT													
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
35 DEMAND (8/22)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
36 (9/23)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
37 TOTAL COST (11/24)	37.188	35.925	35.087	36.540	32.348	32.467	32.975	33.479	33.807	37.824	40.141	37.754	36.080
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
39 COMPANY USE (13/26)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
40 TOTAL THERM SALES (11/27)	37.188	35.925	35.087	36.540	32.348	32.467	32.975	33.479	33.807	37.824	40.141	37.754	36.080
41 TRUE-UP (E-2)	-5.177	-5.177	-5.177	-5.177	-5.177	-5.177	-5.177	-5.177	-5.177	-5.177	-5.177	-5.177	-5.177
42 TOTAL COST OF GAS (40+41)	32.011	30.748	29.910	31.363	27.171	27.290	27.798	28.302	28.630	32.647	34.964	32.577	30.903
43 REVENUE TAX FACTOR	1.005030	1.005030	1.005030	1.005030	1.005030	1.005030	1.005030	1.005030	1.005030	1.005030	1.005030	1.005030	1.005030
44 PGA FACTOR ADJUSTED FOR T(42x43)	32.172	30.903	30.060	31.521	27.308	27.428	27.938	28.445	28.774	32.811	35.139	32.741	31.059
45 PGA FACTOR ROUNDED TO NEAREST .001	32.172	30.903	30.060	31.521	27.308	27.428	27.938	28.445	28.774	32.811	35.139	32.741	31.059

COST OF GAS PURCHASED	ACTUAL								REVISED PROJECTION					TOTAL
	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC		
1 COMMODITY (Pipeline)	999	894	894	715	662	517	(1,009)	(1,769)	672	674	683	685	4,617	
2 NO NOTICE SERVICE	1,280	823	823	407	219	212	201	201	177	183	761	823	6,110	
3 SWING SERVICE	0	(155)	(155)	0	422	365	(945)	0	0	0	0	0	(468)	
4 COMMODITY (Other)	62,152	52,191	52,191	40,384	44,348	33,467	33,632	36,307	49,466	70,447	70,258	70,466	615,309	
5 DEMAND	25,035	24,739	24,739	19,296	6,820	6,427	6,801	6,801	6,597	10,758	24,952	25,784	188,749	
6 MGMT FEE	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000	
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	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 C((1+2+3+4+5+6)-(7+8+9+10))	90,466	79,492	79,492	61,801	53,471	41,988	39,680	42,540	57,912	83,062	97,654	98,758	826,317	
12 NET UNBILLED	20,951	31,571	31,571	0	0	0	0	0	0	0	0	0	84,093	
13 COMPANY USE	0	0	0	0	0	0	0	0	0	0	0	0	0	
14 TOTAL THERM SALES	101,551	61,388	118,963	72,435	51,914	49,765	37,817	40,641	51,070	76,219	90,811	91,916	844,490	
THERMS PURCHASED														
15 COMMODITY (Pipeline) BILLING DETERMINED	343,190	307,350	307,350	199,050	184,530	184,530	143,030	134,980	221,147	221,686	224,788	225,456	2,697,087	
16 NO NOTICE SERVICE BILLING DETERMINED	217,000	139,500	139,500	69,000	37,200	37,200	34,100	34,100	30,000	31,000	129,000	139,500	1,037,100	
17 SWING SERVICE COMMODITY	0	0	0	0	0	0	0	0	0	0	0	0	0	
18 COMMODITY (Other) COMMODITY	343,190	307,350	307,350	199,050	184,530	184,530	143,030	134,980	221,147	221,686	224,788	225,456	2,697,087	
19 DEMAND BILLING DETERMINED	343,190	307,350	307,350	199,050	184,530	184,530	143,030	134,980	174,900	285,200	661,500	683,550	3,609,160	
20 OTHER COMMODITY	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 (+17+18+20)-(21+22+23)	343,190	307,350	307,350	199,050	184,530	184,530	143,030	134,980	221,147	221,686	224,788	225,456	2,697,087	
25 NET UNBILLED	75,702	114,071	114,071	0	0	0	0	0	0	0	0	0	303,844	
26 COMPANY USE	0	117	0	0	0	0	0	0	0	0	0	0	117	
27 TOTAL THERM SALES	366,926	429,841	429,841	261,689	186,923	186,923	136,128	146,283	221,147	221,686	224,788	225,456	3,037,631	
CENTS PER THERM														
28 COMMODITY (Pipeline) (1/15)	0.291	0.291	0.291	0.359	0.359	0.280	-0.705	-1.311	0.304	0.304	0.304	0.304	0.171	
29 NO NOTICE SERVICE (2/16)	0.590	0.590	0.590	0.590	0.589	0.570	0.589	0.589	0.590	0.590	0.590	0.590	0.589	
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
31 COMMODITY (Other) (4/18)	18.110	16.981	16.981	20.288	24.033	18.136	23.514	26.898	22.368	31.778	31.255	31.255	22.814	
32 DEMAND (5/19)	7.295	8.049	8.049	9.694	3.696	3.483	4.755	5.039	3.772	3.772	3.772	3.772	5.230	
33 OTHER (6/20)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
LESS END-USE CONTRACT														
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
35 DEMAND (8/22)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
36 (9/23)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
37 TOTAL COST (11/24)	26.360	25.864	25.864	31.048	28.977	22.754	27.742	31.516	26.187	37.468	43.443	43.804	30.637	
38 NET UNBILLED (12/25)	27.676	27.677	27.677	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	27.676	
39 COMPANY USE (13/26)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
40 TOTAL THERM SALE (11/27)	24.655	18.493	18.493	23.616	28.606	22.463	29.149	29.081	26.187	37.468	43.443	43.804	27.203	
41 TRUE-UP (E-2)	-3.0350	-3.0350	-3.0350	-3.0350	-3.0350	-3.0350	-3.0350	-3.0350	-3.0350	-3.0350	-3.0350	-3.0350	3.3980	
42 TOTAL COST OF GAS (40+41)	21.620	15.458	15.458	20.581	25.571	19.428	26.114	26.046	23.152	34.433	40.408	40.769	30.601	
43 REVENUE TAX FACTOR	1.003764	1.005030	1.005030	1.005030	1.005030	1.005030	1.005030	1.005030	1.003764	1.003764	1.003764	1.003764	1.003764	
44 PGA FACTOR ADJUSTED FOR (42x43)	21.701	15.536	15.536	20.685	25.700	19.525	26.245	26.177	23.239	34.563	40.560	40.922	30.716	
45 PGA FACTOR ROUNDED TO NEAREST	21.701	15.536	15.536	20.685	25.700	19.525	26.245	26.177	23.239	34.563	40.560	40.922	30.716	

C. M. 15

COMPANY: SOUTH FLORIDA NATURAL GAS CO.

CALCULATION OF TRUE-UP AMOUNT

FOR THE CURRENT PERIOD: JANUARY 1999 Through DECEMBER 1999

	ACTUAL								REVISED PROJECTION				TOTAL PERIOD
	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	
TRUE-UP CALCULATION													
1 PURCHASED GAS COST	63,152	56,862	53,191	41,384	45,348	34,467	34,504	37,318	50,466	71,447	71,258	71,466	630,863
2 TRANSPORTATION COST	27,314	16,171	26,301	20,418	8,124	6,791	5,176	5,221	7,446	11,615	26,396	27,292	188,265
3 TOTAL	90,466	73,034	79,492	61,802	53,472	41,258	39,680	42,539	57,912	83,062	97,654	98,758	819,129
4 FUEL REVENUES (NET OF REVENUE TAX)	101,551	61,388	118,963	72,435	51,914	49,765	37,817	40,641	51,070	76,219	90,811	91,916	844,490
5 TRUE-UP COLLECTED OR (REFUNDED)	6,843	6,843	6,843	6,843	6,843	6,843	6,843	6,843	6,843	6,843	6,843	6,843	82,116
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	108,394	68,231	125,806	79,278	58,757	56,608	44,660	47,484	57,913	83,062	97,654	98,759	926,606
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	17,928	(4,803)	46,314	17,476	5,285	15,350	4,980	4,945	1	0	0	1	107,477
8 INTEREST PROVISION-THIS PERIOD (2)	464	462	524	624	643	677	711	725	753	753	724	695	7,756
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	109,150	120,699	109,515	149,510	160,768	159,853	169,037	167,885	166,712	160,623	154,533	148,414	1,776,700
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(6,843)	(6,843)	(6,843)	(6,843)	(6,843)	(6,843)	(6,843)	(6,843)	(6,843)	(6,843)	(6,843)	(6,843)	(82,116)
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)	120,699	109,515	149,510	160,768	159,853	169,037	167,885	166,712	160,623	154,533	148,414	142,267	142,267
INTEREST PROVISION													
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	109,150	120,699	109,515	149,510	160,768	159,853	169,037	167,885	166,712	160,623	154,533	148,414	1,776,700
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	120,235	109,053	148,986	160,143	159,210	168,360	167,174	165,987	159,870	153,780	147,690	141,572	1,802,061
14 TOTAL (12+13)	229,385	229,752	258,502	309,654	319,978	328,213	336,211	333,872	326,582	314,403	302,224	289,987	3,578,762
15 AVERAGE (50% OF 14)	114,693	114,876	129,251	154,827	159,989	164,107	168,106	166,936	163,291	157,202	151,112	144,993	1,789,381
16 INTEREST RATE - FIRST DAY OF MONTH	4.900%	4.810%	4.850%	4.880%	4.800%	4.850%	5.050%	5.100%	5.320%	5.750%	5.750%	5.750%	
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	4.810%	4.850%	4.880%	4.800%	4.850%	5.050%	5.100%	5.320%	5.750%	5.750%	5.750%	5.750%	
18 TOTAL (16+17)	9.710%	9.660%	9.730%	9.680%	9.650%	9.900%	10.150%	10.420%	11.070%	11.500%	11.500%	11.500%	
19 AVERAGE (50% OF 18)	4.855%	4.830%	4.865%	4.840%	4.825%	4.950%	5.075%	5.210%	5.535%	5.750%	5.750%	5.750%	
20 MONTHLY AVERAGE (19/12 Months)	0.405%	0.403%	0.405%	0.403%	0.402%	0.413%	0.423%	0.434%	0.461%	0.479%	0.479%	0.479%	
21 INTEREST PROVISION (15x20)	464	462	524	624	643	677	711	725	753	753	724	695	

COMPAN' SOUTH FLORIDA NATURAL GAS CO. TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

SCHEDULE E-3
EXHIBIT NO _____
DOCKET NO. 990003-GU
SOUTH FLORIDA NATURAL GAS
AK-1
PAGE _____ OF _____

ESTIMATED FOR THE PROJECTED PERIOD OF: JAN 2000 Through DEC 2000

MONTH	PURCHASE FROM	PURCHASE FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASE	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	CENTS PER THERM
							THIRD PARTY	PIPELINE			
JAN	PENINSULA	SYSTEM \$	FTS-1	432,220	0	432,220	132,692	1,742	24,892		36.862
FEB	PENINSULA	SYSTEM \$	FTS-1	363,770	0	363,770	104,766	1,466	23,233		35.590
MAR	PENINSULA	SYSTEM \$	FTS-1	363,390	0	363,390	99,932	1,464	24,892		34.753
APR	PENINSULA	SYSTEM \$	FTS-1	222,450	0	222,450	58,282	896	20,904		36.000
MAY	PENINSULA	SYSTEM \$	FTS-1	132,370	0	132,370	34,284	533	6,801		31.441
JUN	PENINSULA	SYSTEM \$	FTS-1	130,080	0	130,080	33,951	524	6,581		31.563
JUL	PENINSULA	SYSTEM \$	FTS-1	125,300	0	125,300	32,829	505	6,801		32.031
AUG	PENINSULA	SYSTEM \$	FTS-1	124,960	0	124,960	32,989	504	6,581		32.070
SEP	PENINSULA	SYSTEM \$	FTS-1	124,920	0	124,920	33,104	503	6,801		32.347
OCT	PENINSULA	SYSTEM \$	FTS-1	124,870	0	124,870	33,715	503	10,732		35.998
NOV	PENINSULA	SYSTEM \$	FTS-1	239,150	0	239,150	68,397	964	24,892		39.412
DEC	PENINSULA	SYSTEM \$	FTS-1	364,770	0	364,770	108,701	1,470	25,722		37.255
TOTAL				2,748,250	0	2,748,250	773,641	11,075	188,833	0 (1)	35.424
(1) COST INCLUDED IN PIPELINE COMMODITY											

COMPANY: SOUTH FLORIDA NATURAL GAS CO.

CALCULATION OF TRUE-UP AMOUNT
PROJECTED PERIOD

SCHEDULE E-4
EXHIBIT NO _____
DOCKET NO. 990003-GU
SOUTH FLORIDA NATURAL GAS
AK-1
PAGE ____ OF ____

ESTIMATED FOR THE PROJECTED PERIOD: JAN 2000 Through DEC 2000

PRIOR PERIOD: APRIL 98 - DEC 98 CURRENT PERIOD:
JANUARY 99 - DECEMBER 99

	(1) FIVE MONTHS ACTUAL PLUS FOUR MONTHS REVISED ESTIMATE	(2) ACTUAL	(3) (2)-(1) DIFFERENCE	(4) EIGHT MONTHS ACTUAL PLUS FOUR MONTHS REVISED ESTIMATE	(5) (3)+(4) TOTAL TRUE-UP
1 TOTAL THERM SALES \$ GAS REVENUES	553,435	523,899	(29,536)	926,606	897,070
2 TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION	62,758	89,728	26,970	107,477	134,447
3 INTEREST PROVISION FOR THIS PERIOD	4,628	4,628	0	7,756	7,756
3 (a) ADJUSTMENT				64	64
3(b) ADJUSTMENT FOR TRANSITION PERIOD	34,392	34,392	0		
4 END OF PERIOD TOTAL NET TRUE-UP	101,778	128,748	26,970	115,297	142,267 (1)

NOTE: FIVE MONTHS ACTUAL FOUR MONTHS REVISED ESTIMATE DATA OBTAINED FROM SCHEDULE (E-2). (+) = OVERRECOVERY (-) = UNDERRECOVERY

COLUMN DATA OBTAINED FROM SCHEDULE (E-2) _____ 142,267 equals \$0.05177 PER THERM
 COLUMN DATA OBTAINED FROM SCHEDULE (A-2) _____ 2,748,250 TRUE-UP REFUND
 LINE 4 COLUMN (3) SAME AS LINE 7 SCHEDULE (A-7)
 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)

