



SEBRING GAS SYSTEM, INC.

3515 U.S. Hwy. 27, South
Sebring, FL 33870-5452
(813) 385-0194

November 6, 1995

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

ORIGINAL
FILE COPY

RE: Docket No. 950003-GU
Purchased Gas Adjustment (PGA) True-Up
for the Period April 1994 through March 1995

Dear Ms. Bayo:

Enclosed for filing in the above docket on behalf of Sebring Gas System, Inc., please find an original and fifteen copies of the following:

- 1. Direct testimony of Jerry H. Melendy, Jr.
- 2. Final True-Up for the reporting period April, 1994 through March, 1995 (Exhibit JHM-1).
- 3. Our Certificate of Service.

ACK
APP
APP

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

Malin 3
1 Thank you for your assistance.
3 & orig

Sincerely,
Jerry H. Melendy, Jr.
Jerry H. Melendy, Jr.,
Vice President
Sebring Gas System, Inc.

Enclosures

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas Adjustment (PGA) True-up

Docket No. 950003-GU

**DIRECT TESTIMONY
OF
JERRY H. MELENDY, JR.**

**On Behalf Of
SEBRING GAS SYSTEM, INC.**

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

3 A. My name is Jerry H. Melendy, Jr., my business address is
4 3515 U.S. Highway 27, South, Sebring, Florida 33870-5452.
5 I am the Vice President of Sebring Gas System, Inc. (the Company),
6 a Florida Corporation.

7 Q. What are your responsibilities in that position?

8 A. I am responsible for all areas of finance, rates, accounting
9 and taxes as well as general management responsibilities
10 of the company.

11 Q. Please state your educational background.

12 A. I have an Associate of Arts degree from Polk Community
13 College. I have a Bachelor of Arts degree from the University
14 of South Florida.

15 Q. What is the purpose of your testimony?

16 A. The purpose of my testimony is to present the final true-up
17 for the period APRIL 1994 through MARCH 1995.

18 Q. Has the Company prepared the Schedules as prescribed by
19 this Commission for this purpose?

20 A. Yes, it has. The Schedules prescribed by the Commission are
21 being filed at this time. Copies are attached to my testimony.

22 Q. Would you please identify the Schedules which you are filing?

23 A. Yes. The Schedules are identified as Composite Exhibit JHM-1
24 and are as follows:
25 A-1 - COMPARISON OF ACTUAL VERSUS ORIGINAL
26 ESTIMATE OF THE PURCHASED GAS ADJUSTMENT

1 COST RECOVERY FACTOR - OCTOBER 1994 THROUGH
2 SEPTEMBER 1995.

3 A-1S - PURCHASED GAS ADJUSTMENT COST RECOVERY
4 CLAUSE CALCULATION SCHEDULE A-1 SUPPORTING
5 DETAIL - OCTOBER 1994 THROUGH SEPTEMBER 1995.

6 A-2 - CALCULATION OF TRUE-UP AND INTEREST
7 PROVISION - OCTOBER 1994 THROUGH MARCH 1995.

8 A-3 - TRANSPORTATION PURCHASES SYSTEM
9 SUPPLY AND END USE - OCTOBER 1994 THROUGH
10 MARCH 1995. This form is not applicable for Sebring Gas System.

11 A-4 - TRANSPORTATION SYSTEM SUPPLY - OCTOBER
12 1994 THROUGH MARCH 1995. Also not applicable for Sebring.

13 A-5 - THERM SALES AND CUSTOMER DATA- OCTOBER
14 1994 THROUGH MARCH 1995.

15 A-6 - CONVERSION FACTOR CALCULATION
16 - OCTOBER 1994 THROUGH MARCH 1995.

17 A-7 - TRANSPORTATION PURCHASES - SYSTEM SUPPLY
18 AND END USE - OCTOBER 1994 THROUGH MARCH 19954.

19 Also attached are the INDIVIDUAL PGA filings for the months of
20 October 1994 through September 1995. These filing include, along
21 with the above mentioned PGA Schedules, copies of the Company's
22 commodity gas bill, the Company's charge for No Notice Reservation,
23 the Company's Billing Transaction and the Company's transportation
24 charges.

25 Q. Were these schedules prepared under your direction and
26 supervision ?

- 1 A. Yes they were. Beginning in April 1994, the PGA schedules were
2 prepared by myself. Prior to this, the schedules were prepared by
3 my consultants, Regulated Industry Consultants, with my furnishing
4 the data and final approval.
- 5 Q. What were the total therm sales for the period April 1994
6 through March 1995?
- 7 A. The total therm sales for the period April 1994 through
8 March 1995 was 571,181.
- 9 Q. What were the total therm purchases for the period April
10 1994 through March 1995?
- 11 A. The total therm purchases for the period April 1994
12 through March 1995 were 556,040.
- 13 Q. What was the cost of gas to be recovered through the PGA
14 for the period April 1994 through March 1995?
- 15 A. The cost of gas purchased for the period April 1994 through
16 March 1995 was \$148,694.
- 17 Q. What was the amount of gas revenue collected for the period
18 April 1994 through March 1995?
- 19 A. The amount of gas revenue collected to cover the cost of gas
20 for the period April 1994 through March 1995 was
21 \$139,482.
- 22 Q. What is the total true-up provision for the period April 1994
23 through March 1995?
- 24 A. The total true-up provision, including interest, for the period
25 April 1994 through March 1995, is an underrecovery of
26 \$8,075.
27

- 1 Q. What is the amount of estimated true-up included for April
2 1994 through March 1995 included in the April 1994 through
3 March 1995 PGA factor calculation?
- 4 A. The amount of estimated true-up for the period April 1994
5 through March 1995 included in the April 1994 through March
6 1995 PGA factor calculation was an underrecovery of \$14,375.
- 7 Q. What is the final over/underrecovery for the period April
8 1994 through March 1995 to be included in the April
9 1996 through March 1997 projection?
- 10 A. The final overrecovery for the current period to be included
11 in the April 1996 through March 1997 projection is \$6,300.
- 12 Q. Does this conclude your testimony?
- 13 A. Yes it does.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

Docket No. 9500003-GU

EXHIBIT JHM-1

SEBRING GAS SYSTEM, INC.

**Final True-Up for the Period April, 1994
through March, 1995**

**PGA Filings for the Months of October, 1994
through September, 1995**

COMPANY: SEBRING GAS SYSTEM, INC.

FINAL FUEL OVER/UNDER RECOVERY

SCHEDULE A-7
(REVISED 8/19/93)

FOR THE PERIOD: APRIL 94 Through MARCH 95
APR - MAR

TOTAL

1 TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2 Line 3	\$148,694	\$148,694
2 TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	A-2 Line 6	\$139,482	\$139,482
3 ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD (2-1)		(\$9,212)	(\$9,212)
4 INTEREST PROVISION ACTUAL OVER/UNDER RECOVERY	A-2 Line 8	\$1,137	\$1,137
5 FOR THE PERIOD (3+4)		(\$8,075)	(\$8,075)
6 LESS: ESTIMATED/ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD APRIL Through MARCH (From Schedule E-2) WHICH WAS INCLUDED IN THE CURRENT APRIL Through MARCH PERIOD	E-4 Line 4 Col.4	(\$14,375)	(\$14,375)
7 FINAL FUEL OVER/UNDER RECOVERY TO BE INCLUDED IN THE PROJECTED APRIL Through MARCH PERIOD (5-6)		\$6,300	\$6,300

() = underrecovery

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTORSCHEDULE A-1
(REVISED 6/28/94)

ESTIMATED FOR THE PERIOD OF:

APRIL 95 Through MARCH 96

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE				
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
1 COMMODITY (Pipeline)	\$247	\$237	\$10	(33.61)	\$1,594	\$1,530	\$64	4.18	
2 NO NOTICE SERVICE	937	937	0	0.00	6,031	6,239	(208)	(3.33)	
3 SWING SERVICE	0	0	0	ERR	0	0	0	ERR	
4 COMMODITY (Other)	5,566	4,792	774	16.15	37,402	33,404	3,998	11.97	
5 DEMAND	1,494	1,423	74	5.21	9,641	9,175	466	5.08	
6 OTHER - CITY OF SEBRING TRANSPORT CHARGE AND WEST DIV REV SHARING CR - FG	1,053	1,089	(36)	(3.31)	7,352	7,029	323	4.60	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	0	0	0	ERR	0	0	0	ERR	
8 DEMAND	0	0	0	ERR	0	0	0	ERR	
9	0	0	0	ERR	0	0	0	ERR	
10 FGT 1993-94 PGA REFUND	0	0	0	ERR	0	0	0	ERR	
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	\$9,297	\$8,475	\$822	9.70	\$62,020	\$57,377	\$4,643	8.09	
12 NET UNBILLED	0	0	0	ERR	0	0	0	ERR	
13 COMPANY USE	0	0	0	ERR	0	0	0	ERR	
14 TOTAL THERM SALES	\$7,813	\$8,475	(\$662)	(7.81)	\$56,820	\$57,377	(\$557)	(0.97)	
THERMS PURCHASED									
15 COMMODITY (Pipeline) BILLING DETERMINANTS ONLY	34,500	33,000	1,500	4.55	222,490	213,000	9,490	4.48	
16 NO NOTICE SERVICE BILLING DETERMINANTS ONLY	0	135,000	(135,000)	(100.00)	0	899,000	(899,000)	(100.00)	
17 SWING SERVICE COMMODITY	0	0	0	ERR	0	0	0	ERR	
18 COMMODITY (Other) COMMODITY	34,500	33,000	1,500	4.55	222,490	213,000	9,490	4.48	
19 DEMAND BILLING DETERMINANTS ONLY	34,500	33,000	1,500	4.55	222,490	213,000	9,490	4.48	
20 OTHER - SEBRING TRANSPORT CHARGE BILLING DETERMINANTS ONLY	32,548	33,000	(452)	(1.37)	224,132	213,000	11,132	5.23	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	0	0	0	ERR	0	0	0	ERR	
22 DEMAND	0	0	0	ERR	0	0	0	ERR	
23	0	0	0	ERR	0	0	0	ERR	
24 TOTAL PURCHASES (+17+18+)-(21+23)	34,500	33,000	1,500	4.55	222,490	213,000	9,490	4.48	
25 NET UNBILLED	0	0	0	ERR	0	0	0	ERR	
26 COMPANY USE	0	0	0	ERR	0	0	0	ERR	
27 TOTAL THERM SALES (24-26 Estimated Only)	32,121	33,000	(879)	(2.66)	221,473	213,000	8,473	3.96	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.718	0.718	(0.002)	(0.31)	0.718	0.718	(0.002)	(0.28)	
29 NO NOTICE SERVICE (2/16)	0.000	0.694	(0.694)	(100.00)	ERR	0.694	ERR	ERR	
30 SWING SERVICE (3/17)	0.000	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
31 COMMODITY (Other) (4/18)	16.133	14.521	1.612	11.10	16.811	15.683	1.128	7.19	
32 DEMAND (5/19)	4.330	4.303	0.027	0.64	4.333	4.308	0.026	0.60	
33 OTHER (6/20)	3.235	3.300	(0.065)	(1.96)	3.280	3.300	(0.020)	(0.60)	
LESS END-USE CONTRACT									
34 COMMODITY Pipeline (7/21)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
35 DEMAND (8/22)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
36	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
37 TOTAL COST OF PURCHASES (11/24)	26.948	25.682	1.266	4.93	27.875	26.938	0.937	3.48	
38 NET UNBILLED (12/25)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
39 COMPANY USE (13/26)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
40 TOTAL COST OF THERM SOLD (11/27)	28.944	25.682	3.262	12.70	28.003	26.938	1.065	3.95	
41 TRUE-UP (E-2)	(1.81300)	(1.81300)	0.00000	0.00	(1.81300)	(1.81300)	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	27.131	23.869	3.262	13.67	26.190	25.125	1.065	4.24	
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 (42+43)	27.649	24.325	3.325	13.67	26.690	25.605	1.085	4.24	
45 PGA FACTOR ROUNDED TO NEAREST .001	27.649	24.325	3.324	13.66	26.690	25.605	1.085	4.24	

COMPANY: SEBRING GAS SYSTEM, INC.

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

SCHEDULE A-13

FOR THE PERIOD OF: APRIL 86 Through MARCH 88
CURRENT MONTH: SEPTEMBER 1988

COMMODITY (Pipeline)	THERMAL	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS (C - PESCO)	34,500	247 \$	0.007
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustments			
4 Commodity Adjustments			
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	34,500 \$	247 \$	0.007
9 Swing Service - Scheduled	0	(Schedule A-1 Line 1)	(Schedule A-1 Line 2)
10 Alert Day Volume - FGT			
11 Operational Floor Order Volume - FGT			
12 Less Alert Day Volume Direct Billed to Others			
13 Other			
14 Other			
15			
16 TOTAL SWING SERVICE	0 \$	0 \$	0.000
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS (BS - PESCO)	34,500 \$	(Schedule A-1 Line 3)	(Schedule A-1 Line 3)
18 Commodity Other - Scheduled ITS		5,387 \$	0.156
19 Imbalance Cashout - FGT			
20 Imbalance Cashout - Other Shippers			
21 Imbalance Cashout - Transporting Customers			
22 Commodity Adjustments (PESCO)			
23 Commodity (MS - PESCO)	0	179	0.005
24 TOTAL COMMODITY (Other)	34,500 \$	5,566 \$	0.161
25 Demand (Pipeline) Enrollment (D - PESCO)	34,500 \$	(Schedule A-1 Line 4)	(Schedule A-1 Line 31)
26 Less Relinquished to End-Users			
27 Less Relinquished Off System			
28 Less Demand Billed to Others		1,494 \$	20.000
29 Other			
30 Other			
31 Other			
32 TOTAL DEMAND	34,500 \$	1,494 \$	20.000
OTHER			
33 Revenue Sharing - FGT			
34 Peak Sharing			
35 Other (City of Sebring Transportation Charge)			
36 Other (Western Div. Rev. Sharing Cr. - FGT Bill)			
37 Other (Tels or pay surcharge adjustment)			
38 Other (WACOG true-up)	847		
39 Other			
40 TOTAL OTHER	33,395 \$	1,053 \$	0.032
(F	34,500 \$	1,053 \$	0.032

COMPANY: SEBRING GAS SYSTEM, INC.
FIRST REVISION

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2
(REVISED 8/08/94)

FOR THE PERIOD OF:

APRIL 95 Through MARCH 96

	CURRENT MONTH: SEP 95				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (A-1, LINES 1, 4 & 10)	\$5,813	\$5,029	(\$784)	(15.59)	\$38,998	\$34,934	(\$4,062)	(11.63)
2 TRANSPORTATION COST(A-1, LINES 2,3,5 & 6)	3,484	3,448	(38)	(1.10)	23,024	22,443	(581)	(2.59)
3 TOTAL (A-1, LINE 11)	9,297	8,475	(822)	(9.70)	62,020	57,377	(4,643)	(8.09)
4 FUEL REVENUES (A-1, LINE 14) (NET OF REVENUE TAX)	7,813	8,475	662	7.81	58,820	57,377	557	0.97
5 TRUE-UP (COLLECTED) OR REFUNDED	917	917	0	0.00	5,502	5,502	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	8,730	9,392	662	7.04	62,322	62,879	557	0.89
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(567)	917	1,484	161.78	302	5,502	5,200	94.51
8 INTEREST PROVISION-THIS PERIOD (21)	14	0	(14)	100.00	127	0	(127)	100.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	3,544	16,293	12,749	78.25	7,147	16,293	9,146	58.13
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(917)	(917)	0	0.00	(5,502)	(5,502)	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)	\$2,074	\$16,293	\$14,219	87.27	\$2,074	\$16,293	\$14,219	87.27
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	\$3,544	\$16,293	\$12,749	78.25				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	2,060	16,293	14,233	87.35				
14 TOTAL (12+13)	5,604	32,586	26,982	82.80				
15 AVERAGE (50% OF 14)	2,802	16,293	13,491	82.80				
16 INTEREST RATE - FIRST DAY OF MONTH	5.84000%	0.00000%	-5.84000%	(100.00)				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.86000%	0.00000%	-5.86000%	(100.00)				
18 TOTAL (16+17)	11.7000%	0.00000%	-11.7000%	(100.00)				
19 AVERAGE (50% OF 18)	5.85000%	0.00000%	-5.85000%	(100.00)				
20 MONTHLY AVERAGE (19/12 Months)	0.48750%	0.00000%	-0.48750%	(100.00)				
21 INTEREST PROVISION (15x20)	\$14	\$0	(\$13.68)	(100.00)				

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

COMPANY: SEBRING GAS SYSTEM, INC.

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE
APRIL 1995 Through MARCH 1996

SCHEDULE A-3
(REVISED 8/19/93)

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH: SEP 95

DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GR/FUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
					NOT	APPLICABLE					ERR
						0					ERR
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						0					ERR
TOTAL					0	0	0	0	0	0	ERR

COMPANY: SEBRING GAS SYSTEM, INC.

TRANSPORTATION SYSTEM SUPPLY

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

FOR THE PERIOD OF:

APRIL 1995 Through

MARCH 1996

MONTH:

SEP 95

(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			ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
TOTAL				WEIGHTED AVERAGE			

NOTE: CITY GATE PRICE SHOULD NOT INCLUDE FGT TRANSPORTATION CHARGES

COMPANY: SEBRING GAS SYSTEM, INC.

CONVERSION FACTOR CALCULATION

SCHEDULE A-8
(REVISED 8/1984)

ACTUAL FOR THE PERIOD OF APRIL 1995 through MARCH 1996

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CON}$	1.03471	1.03688	1.04545	1.04248	1.04229	1.04617						
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	1.06983	1.07208	1.08094	1.07787	1.07767	1.08168	0	0	0	0	0	0

Peninsula Energy Services Company

Page 1 of 2

DIVISION OF CHESAPEAKE UTILITIES CORPORATION

P.O. Box 1769

Dover, Delaware 19903-1769

NATURAL GAS INVOICE

Customer Sebring Gas System 3515 US Highway 27 South Sebring, Florida 33870-5452 Attention: Jerry Melendy	Statement Date 10-Oct-95 Payable Upon Receipt Past Due After 20-Oct-95
--	---

Production month of: September 1995

SERVICE	VOLUME*		UNIT PRICE	TOTAL PRICE
BS	3,583	**	\$1.5034 ***	\$5,388.68
D	3,450		\$0.4331	\$1,494.20
C	3,450		\$0.0717	\$247.37
MS	3,583	**	\$0.0500	\$178.15
NNT	13,500		\$0.0694	\$936.90
WACOG TRUE UP		see page 2		\$847.04
TOTAL AMOUNT DUE				<u>\$9,091.34</u>

* MMBtu's
** Includes 3.85% Fuel
*** Estimated

BS - BaseLoad Service
D - Demand
C - FBT Usage
MS - Management Service
PGA - PGA Management
NNT - No Notice Reservation

Please Remit To Peninsula Energy Services Company Division of Chesapeake Utilities Corporation P.O. Box 1769 Dover, Delaware 19903-1769	For Wire Payments WIRE TRANSFER Credit PENINSULA ENERGY SERVICES COMPANY PNC Bank, Delaware Account: Routing Num:
--	---

For Billing Inquiries call Customer Accounting at Facsimile Number	(941) 293-8612 (941) 294-3895
---	----------------------------------

SMITH RUDASILL, JR., MAYOR

COUNCIL:

GEORGE HENSLEY, PRESIDENT
A. PAULINE WHITE, PRO-TEMPORE
MARGIE RHOADES
PAT WILK
JIM RICHARDSON

TELEPHONE: 941/471-5100



368 SO. COMMERCE AVE

SHIRLEY KITCHINGS
CITY CLERK

ROBERT H. HOFFMAN
ADMINISTRATIVE ASSISTANT

FAX: 941/471-5142

OCTOBER 12, 1995

SEBRING GAS SYSTEM
3515 US 27 SOUTH
SEBRING, FL 33870-5452

GAS VOLUME TRANSPORTED PER THE COKER NATURAL GAS TRANSPORTATION SYSTEM:

OCTOBER 1, 1995 READING

3009 MCF @ \$.35 PER MCF

\$1053.15

PLEASE REFERENCE INVOICE NUMBER ON CHECK

INVOICE **#0205**

REMIT TO: CITY OF SEBRING
ATTENTION: BARBARA HINES
368 SOUTH COMMERCE AVENUE
SEBRING, FL 33870-6694

THANK YOU

TYPE	DESCRIPTION	COUNT	G/L #	MTD		G/L #	THERMS
				SALES	PRICE		
RM	RESIDENTIAL METER	418		4809.43	1.5444		3114.1
CM	COMMERCIAL METER	86		16395.93	.5652		29007.3
	SUB-TOTAL	504		21205.36	.6601		32121.4
	TOTAL	504		21205.36	.6601		32121.4

COMPANY: SEBRING GAS SYSTEM, INC.
FIRST REVISION

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

SCHEDULE A-1
(REVISED 6/08/94)

ESTIMATED FOR THE PERIOD OF:

APRIL 95 Through MARCH 96

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	\$250	\$244	\$6	(33.81)	\$1,347	\$1,293	\$54	4.18
2 NO NOTICE SERVICE	861	861	0	0.00	5,094	5,302	(208)	(3.92)
3 SWING SERVICE	0	0	0	ERR	0	0	0	ERR
4 COMMODITY (Other)	5,289	5,386	(100)	(1.86)	31,836	28,612	3,224	11.27
5 DEMAND	1,512	1,463	49	3.35	8,147	7,755	392	5.05
6 OTHER - CITY OF SEBRING TRANSPORT CHARGE AND WEST DIV REV SHARING CR - FG	1,160	1,122	38	3.39	6,299	5,940	359	6.04
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	0	0	0	ERR	0	0	0	ERR
8 DEMAND	0	0	0	ERR	0	0	0	ERR
9	0	0	0	ERR	0	0	0	ERR
10 FGT 1993-94 PGA REFUND	0	0	0	ERR	0	0	0	ERR
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	\$9,072	\$9,079	(\$7)	(0.08)	\$52,723	\$48,902	\$3,821	7.81
12 NET UNBILLED	0	0	0	ERR	0	0	0	ERR
13 COMPANY USE	0	0	0	ERR	0	0	0	ERR
14 TOTAL THERM SALES	\$8,903	\$9,079	(\$176)	(1.94)	\$49,007	\$48,902	\$105	0.21
THERMS PURCHASED								
15 COMMODITY (Pipeline) BILLING DETERMINANTS ONLY	34,920	34,000	920	2.71	188,090	180,000	8,090	4.49
16 NO NOTICE SERVICE BILLING DETERMINANTS ONLY	0	124,000	(124,000)	(100.00)	0	764,000	(764,000)	(100.00)
17 SWING SERVICE COMMODITY	0	0	0	ERR	0	0	0	ERR
18 COMMODITY (Other) COMMODITY	34,920	34,000	920	2.71	188,090	180,000	8,090	4.49
19 DEMAND BILLING DETERMINANTS ONLY	34,920	34,000	920	2.71	188,090	180,000	8,090	4.49
20 OTHER - SEBRING TRANSPORT CHARGE BILLING DETERMINANTS ONLY	35,714	34,000	1,714	5.04	191,584	180,000	11,584	6.44
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	0	0	0	ERR	0	0	0	ERR
22 DEMAND	0	0	0	ERR	0	0	0	ERR
23	0	0	0	ERR	0	0	0	ERR
24 TOTAL PURCHASES (+17+18+)-(21+23)	34,920	34,000	920	2.71	188,090	180,000	8,090	4.49
25 NET UNBILLED	0	0	0	ERR	0	0	0	ERR
26 COMPANY USE	0	0	0	ERR	0	0	0	ERR
27 TOTAL THERM SALES (24-26 Estimated Only)	35,099	34,000	1,099	3.23	189,352	180,000	9,352	5.20
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.718	0.718	(0.002)	(0.24)	0.718	0.718	(0.002)	(0.30)
29 NO NOTICE SERVICE (2/16)	0.000	0.694	(0.694)	(100.00)	ERR	0.694	ERR	ERR
30 SWING SERVICE (3/17)	0.000	ERR	ERR	ERR	ERR	ERR	ERR	ERR
31 COMMODITY (Other) (4/18)	15.146	15.850	(0.704)	(4.44)	16.926	15.896	1.030	6.48
32 DEMAND (5/19)	4.330	4.303	0.027	0.63	4.331	4.308	0.023	0.54
33 OTHER (6/20)	3.248	3.300	(0.052)	(1.57)	3.288	3.300	(0.012)	(0.37)
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
35 DEMAND (8/22)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
36 (9/23)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
37 TOTAL COST OF PURCHASES (11/24)	25.979	26.703	(0.724)	(2.71)	26.031	27.168	0.863	3.18
38 NET UNBILLED (12/25)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
39 COMPANY USE (13/26)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
40 TOTAL COST OF THERM SOLD (11/27)	25.847	26.703	(0.856)	(3.21)	27.844	27.168	0.676	2.49
41 TRUE-UP (E-2)	(1.81300)	(1.81300)	0.00000	0.00	(1.81300)	(1.81300)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	24.034	24.890	(0.856)	(3.44)	26.031	25.355	0.676	2.67
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)	24.493	25.366	(0.872)	(3.44)	26.528	25.840	0.688	2.67
45 PGA FACTOR ROUNDED TO NEAREST .001	24.493	25.366	(0.872)	(3.44)	26.528	25.840	0.688	2.66

FOR THE PERIOD OF: APRIL 95 Through MARCH 96
CURRENT MONTH: AUG 95

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS (C - PESCO)	34,920	250 \$	0.007
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustments			
4 Commodity Adjustments			
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	34,920 \$	250 \$	0.007
9 Swing Service - Scheduled			
10 Alert Day Volumes - FGT	0	0	(Schedule A-1 Line 28)
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			
17 Commodity Other - Scheduled FTS (BS - PESCO)	34,920 \$	5,108 \$	(Schedule A-1 Line 30)
18 Commodity Other - Scheduled ITS			
19 Imbalance Cashout - FGT			
20 Imbalance Cashout - Other Shippers			
21 Imbalance Cashout - Transporting Customers			
22 Commodity Adjustments (PESCO)			
23 Commodity (MS - PESCO)	0	181	0.006
24 TOTAL COMMODITY (Other)	34,920 \$	5,289 \$	0.151
25 Demand (Pipeline) Entitlement (D - PESCO)			
26 Less Relinquished to End-Users			
27 Less Relinquished Off System			
28 Less Demand Billed to Others			
29 Other			
30 Other			
31 Other			
32 TOTAL DEMAND	34,920 \$	1,512 \$	0.043
OTHER			
33 Revenue Sharing - FGT			
34 Peak Shaving			
35 Other (City of Sebring Transportation Charge)			
36 Other (Western Div. Rev. Sharing Cr. - FGT Bill)	35,714 \$	1,160 \$	0.032
37 Other (Tolls or pay surcharge adjustment)			
38 Other (WACOG true-up)			
39 Other			
40 TOTAL OTHER	35,714 \$	1,160 \$	0.032

COMPANY: SEBRING GAS SYSTEM, INC.

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2
(REVISED 6/08/94)

FOR THE PERIOD OF:

APRIL 95 Through MARCH 96

	CURRENT MONTH: AUG 95				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (A-1, LINES 1, 4 & 10)	\$5,539	\$5,633	\$94	1.67	\$33,183	\$29,905	(\$3,278)	(10.96)
2 TRANSPORTATION COST(A-1, LINES 2,3,5 & 6)	3,533	3,446	(87)	(2.52)	19,540	18,997	(543)	(2.86)
3 TOTAL (A-1, LINE 11)	9,072	9,079	7	0.08	52,723	48,902	(3,821)	(7.81)
4 FUEL REVENUES (A-1, LINE 14) (NET OF REVENUE TAX)	8,903	9,079	176	1.94	49,007	48,902	(105)	(0.21)
5 TRUE-UP (COLLECTED) OR REFUNDED	917	917	0	0.00	4,585	4,585	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	9,820	9,998	178	1.76	53,592	53,487	(105)	(0.20)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	748	917	169	18.41	869	4,585	3,716	81.05
8 INTEREST PROVISION-THIS PERIOD (21)	18	0	(18)	100.00	113	0	(113)	100.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	3,695	16,293	12,598	77.32	7,147	16,293	9,146	56.13
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(917)	(917)	0	0.00	(4,585)	(4,585)	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)	\$3,544	\$16,293	\$12,749	78.25	\$3,544	\$16,293	\$12,749	78.25
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	\$3,695	\$16,293	\$12,598	77.32				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	3,526	16,293	12,767	78.36				
14 TOTAL (12+13)	7,221	32,586	25,365	77.84				
15 AVERAGE (50% OF 14)	3,611	16,293	12,682	77.84				
16 INTEREST RATE - FIRST DAY OF MONTH	5.86000%	0.00000%	-5.86000%	(100.00)				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.84000%	0.00000%	-5.84000%	(100.00)				
18 TOTAL (16+17)	11.7000%	0.00000%	-11.7000%	(100.00)				
19 AVERAGE (50% OF 18)	5.85000%	0.00000%	-5.85000%	(100.00)				
20 MONTHLY AVERAGE (19/12 Months)	0.48750%	0.00000%	-0.48750%	(100.00)				
21 INTEREST PROVISION (15x20)	\$18	\$0	(\$17.60)	(100.00)				

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

COMPANY: SEBRING GAS SYSTEM, INC.

TRANSPORTATION SYSTEM SUPPLY

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

FOR THE PERIOD OF:

APRIL 1995 Through MARCH 1996

MONTH: AUG 95

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

NOTE: CITY GATE PRICE SHOULD NOT INCLUDE FGT TRANSPORTATION CHARGES

CONVERSION FACTOR CALCULATION

ACTUAL FOR THE PERIOD OF: APRIL 1986 through MARCH 1986

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1,03471	1,03668	1,04648	1,04048	1,04229							
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	1.033944	1.033944	1.033944	1.033944	1.033944	1.033944	1.033944	1.033944	1.033944	1.033944	1.033944	1.033944
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.06993	1.07208	1.08094	1.07787	1.07787	0	0	0	0	0	0	0

Peninsula Energy Services Company

DIVISION OF CHESAPEAKE UTILITIES CORPORATION

P.O. Box 1769

Dover, Delaware 19903-1769

NATURAL GAS INVOICE

Customer	Statement Date	13-Sep-95
Sebring Gas System 3515 US Highway 27 South Sebring, Florida 33870-5452	Payable Upon Receipt	
	Past Due After	23-Sep-95
Attention: Jerry Melendy		

Production month of: August 1995

SERVICE	VOLUME*		UNIT PRICE	TOTAL PRICE
BS	3,626	**	\$1.4086 ***	\$5,107.58
D	3,492		\$0.4331	\$1,512.39
C	3,492		\$0.0717	\$250.38
MS	3,626	**	\$0.0500	\$181.30
NNT	12,400		\$0.0694	\$860.56
TOTAL AMOUNT DUE				<u>\$7,912.21</u>

* MMBtu's	BS - Baseload Service	C - FGT Usage	PGA - PGA Management
** Includes 3.85% Fuel	D - Demand	MS - Management Service	NNT - No Notice Reservation
*** Estimated			

Please Remit To Peninsula Energy Services Company Division of Chesapeake Utilities Corporation P.O. Box 1769 Dover, Delaware 19903-1769	For Wire Payments WIRE TRANSFER Credit PENINSULA ENERGY SERVICES COMPANY PCI Bank, Delaware Account _____ Routing Number _____
--	--

For Billing Inquiries call Customer Accounting at	(941) 293-8612
Facsimile Number	(941) 294-3895

TYPE DESCRIPTION	COUNT	G/L #	MTD		G/L #	THERMS
			SALES	PRICE		
RESIDENTIAL METER	417		5002.06	1.4760		3388.7
COMMERCIAL METER	85		18005.94	.5678		31710.0
SUB-TOTAL	502		23008.00	.6555		35098.7
TOTAL	502		23008.00	.6555		35098.7

SMITH RUDASILL, JR., MAYOR

COUNCIL:

GEORGE HENSLEY, PRESIDENT
A. PAULINE WHITE, PRO-TEMPORE
MARGIE RHOADES
PAT WILK
JIM RICHARDSON

TELEPHONE: 941/471-5100



368 SO. COMMERCE AVE

SHIRLEY KITCHINGS
CITY CLERK

ROBERT H. HOFFMAN
ADMINISTRATIVE ASSISTANT

FAX: 941/471-5142

SEPTEMBER 1, 1995

SEBRING GAS SYSTEM
3515 US 27 SOUTH
SEBRING, FL 33870-5452

GAS VOLUME TRANSPORTED PER THE COKER NATURAL GAS TRANSPORTATION SYSTEM:

SEPTEMBER 1, 1995 READING

3314 MCF @ \$.35 PER MCF

\$1159.90

PLEASE REFERENCE INVOICE NUMBER ON CHECK

INVOICE #0198

REMIT TO: CITY OF SEBRING
ATTENTION: BARBARA HINES
368 SOUTH COMMERCE AVENUE
SEBRING, FL 33870-6694

THANK YOU

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTORSCHEDULE A-1
(REVISED 08/96)

ESTIMATED FOR THE PERIOD OF:

APRIL 95 Through MARCH 96

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	\$251	\$245	\$6	(33.61)	\$1,097	\$1,049	\$48	4.58
2 NO NOTICE SERVICE	968	968	0	0.00	4,233	4,441	(208)	(4.68)
3 SWING SERVICE	0	0	0	ERR	0	0	0	ERR
4 COMMODITY (Other)	5,855	5,954	(99)	(1.66)	26,547	23,223	3,324	14.31
5 DEMAND	1,518	1,473	45	3.05	6,635	6,292	343	5.45
6 OTHER - CITY OF SEBRING TRANSPORT CHARGE AND WEST DIV REV SHARING CR - FG	1,089	1,122	(33)	(2.94)	5,139	4,818	321	6.66
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	0	0	0	ERR	0	0	0	ERR
8 DEMAND	0	0	0	ERR	0	0	0	ERR
9	0	0	0	ERR	0	0	0	ERR
10 FGT 1993-94 PGA REFUND	0	0	0	ERR	0	0	0	ERR
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	\$9,681	\$9,762	(\$81)	(0.83)	\$43,651	\$39,823	\$3,828	9.61
12 NET UNBILLED	0	0	0	ERR	0	0	0	ERR
13 COMPANY USE	0	0	0	ERR	0	0	0	ERR
14 TOTAL THERM SALES	\$9,399	\$9,762	(\$363)	(3.72)	\$40,104	\$39,823	\$281	0.71
THERMS PURCHASED								
15 COMMODITY (Pipeline) BILLING DETERMINANTS ONLY	35,040	34,000	1,040	3.06	153,170	146,000	7,170	4.91
16 NO NOTICE SERVICE BILLING DETERMINANTS ONLY	0	139,500	(139,500)	(100.00)	0	640,000	(640,000)	(100.00)
17 SWING SERVICE COMMODITY	0	0	0	ERR	0	0	0	ERR
18 COMMODITY (Other) COMMODITY	35,040	34,000	1,040	3.06	153,170	146,000	7,170	4.91
19 DEMAND BILLING DETERMINANTS ONLY	35,040	34,000	1,040	3.06	153,170	146,000	7,170	4.91
20 OTHER - SEBRING TRANSPORT CHARGE BILLING DETERMINANTS ONLY	33,520	34,000	(480)	(1.41)	155,870	146,000	9,870	6.76
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	0	0	0	ERR	0	0	0	ERR
22 DEMAND	0	0	0	ERR	0	0	0	ERR
23	0	0	0	ERR	0	0	0	ERR
24 TOTAL PURCHASES (+17+18+)-(21+23)	35,040	34,000	1,040	3.06	153,170	146,000	7,170	4.91
25 NET UNBILLED	0	0	0	ERR	0	0	0	ERR
26 COMPANY USE	0	0	0	ERR	0	0	0	ERR
27 TOTAL THERM SALES (24-26 Estimated Only)	34,286	34,000	286	0.84	154,253	146,000	8,253	5.65
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.716	0.721	(0.004)	(0.59)	0.716	0.718	(0.002)	(0.32)
29 NO NOTICE SERVICE (2/16)	0.000	0.694	(0.694)	(100.00)	ERR	0.694	ERR	ERR
30 SWING SERVICE (3/17)	0.000	ERR	ERR	ERR	ERR	ERR	ERR	ERR
31 COMMODITY (Other) (4/18)	16.709	17.512	(0.802)	(4.58)	17.332	15.906	1.426	8.96
32 DEMAND (5/19)	4.332	4.332	(0.000)	(0.00)	4.332	4.310	0.022	0.52
33 OTHER (6/20)	3.249	3.300	(0.051)	(1.55)	3.297	3.300	(0.003)	(0.09)
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
35 DEMAND (8/22)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
36 (9/23)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
37 TOTAL COST OF PURCHASES (11/24)	27.628	28.712	(1.084)	(3.77)	28.498	27.276	1.222	4.48
38 NET UNBILLED (12/25)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
39 COMPANY USE (13/26)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
40 TOTAL COST OF THERM SOLD (11/27)	28.236	28.712	(0.476)	(1.66)	28.298	27.276	1.022	3.75
41 TRUE-UP (E-2)	(1.81300)	(1.81300)	0.00000	0.00	(1.81300)	(1.81300)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	26.423	26.899	(0.476)	(1.77)	26.485	25.463	1.022	4.01
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 (42+43)	26.928	27.413	(0.485)	(1.77)	26.991	25.950	1.041	4.01
45 PGA FACTOR ROUNDED TO NEAREST .001	26.928	27.413	(0.485)	(1.77)	26.991	25.950	1.041	4.01

COMPANY: SEBRING GAS SYSTEM, INC.

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

SCHEDULE A-13

FOR THE PERIOD OF: APRIL 86 Through MARCH 86
 CURRENT MONTH: JUL 86

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS (C - PESCO)	35,040	251 \$	0.007
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustments			
4 Commodity Adjustments			
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	35,040 \$	251 \$	0.007
9 Swing Service - Scheduled	0	0	(Schedule A-1 Line 28)
10 Alert Day Volumes - FGT			
11 Operational Floor 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			
17 Commodity Other - Scheduled FTS (B0 - PESCO)	35,040 \$	5,873 \$	(Schedule A-1 Line 30)
18 Commodity Other - Scheduled ITS			
19 Imbalance Cashout - FGT			
20 Imbalance Cashout - Other Shippers			
21 Imbalance Cashout - Transporting Customers			
22 Commodity Adjustments (PESCO)			
23 Commodity (MS - PESCO)	0	182	0.006
24 TOTAL COMMODITY (Other)	35,040 \$	5,855 \$	0.167
25 Demand (Pipeline) Entitlement (D - PESCO)	35,040 \$	1,518 \$	(Schedule A-1 Line 31)
26 Less Reinstated to End-Users			
27 Less Reinstated Off System			
28 Less Demand Billed to Others			
29 Other			
30 Other			
31 Other			
32 TOTAL DEMAND	35,040 \$	1,518 \$	0.043
OTHER			
33 Revenue Sharing - FGT			
34 Peak Shaving			
35 Other (City of Sebring Transportation Charge)			
36 Other (Western Div. Rev. Sharing Cr. - FGT Bill)	33,520 \$	1,089 \$	0.032
37 Other (Talis or pay surcharge adjustment)			
38 Other (WACOG true-up)			
39 Other			
40 TOTAL OTHER	33,520 \$	1,089 \$	0.032

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2
(REVISED 6/08/94)

FOR THE PERIOD OF:

APRIL 95 Through MARCH 96

	CURRENT MONTH: JUL 95				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (A-1, LINES 1, 4 & 10)	\$6,106	\$6,199	\$93	1.50	\$27,644	\$24,272	(\$3,372)	(13.89)
2 TRANSPORTATION COST (A-1, LINES 2, 3, 5 & 6)	3,575	3,563	(12)	(0.34)	16,007	15,551	(456)	(2.93)
3 TOTAL (A-1, LINE 11)	9,681	9,762	81	0.83	43,651	39,823	(3,828)	(9.61)
4 FUEL REVENUES (A-1, LINE 14) (NET OF REVENUE TAX)	9,399	9,762	363	3.72	40,104	39,823	(281)	(0.71)
5 TRUE-UP (COLLECTED) OR REFUNDED	917	917	0	0.00	3,668	3,668	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	10,316	10,679	363	3.40	43,772	43,491	(281)	(0.65)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	635	917	282	30.77	121	3,668	3,547	96.70
8 INTEREST PROVISION - THIS PERIOD (21)	19	0	(19)	100.00	95	0	(95)	100.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	3,958	16,293	12,335	75.71	7,147	16,293	9,146	56.13
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(917)	(917)	0	0.00	(3,668)	(3,668)	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)	\$3,695	\$16,293	\$12,598	77.32	\$3,695	\$16,293	\$12,598	77.32
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	\$3,958	\$16,293	\$12,335	75.71				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	3,676	16,293	12,617	77.44				
14 TOTAL (12+13)	7,634	32,586	24,952	76.57				
15 AVERAGE (50% OF 14)	3,817	16,293	12,476	76.57				
16 INTEREST RATE - FIRST DAY OF MONTH	6.10000%	0.00000%	-6.10000%	(100.00)				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.86000%	0.00000%	-5.86000%	(100.00)				
18 TOTAL (16+17)	11.96000%	0.00000%	-11.96000%	(100.00)				
19 AVERAGE (50% OF 18)	5.98000%	0.00000%	-5.98000%	(100.00)				
20 MONTHLY AVERAGE (19/12 Months)	0.498333%	0.00000%	-0.498333%	(100.00)				
21 INTEREST PROVISION (15x20)	\$19	\$0	(\$19.02)	(100.00)				

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

COMPANY: SEBRING GAS SYSTEM, INC.

TRANSPORTATION SYSTEM SUPPLY

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

FOR THE PERIOD OF:

APRIL 1995

Through

MARCH 1996

MONTH:

JUL 95

(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 (Gx E)/F
			NOT	APPLICABLE			ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
TOTAL							
					WEIGHTED AVERAGE		

NOTE: CITY GATE PRICE SHOULD NOT INCLUDE FGT TRANSPORTATION CHARGES

Peninsula Energy Services Company

DIVISION OF CHESAPEAKE UTILITIES CORPORATION

P.O. Box 1769

Dover, Delaware 19903-1769

Natural Gas Invoice

Customer

Sebring Gas System
3515 US Highway 27 South
Sebring, Florida 33870-5452

Attention: Jerry Malendy

Statement Date

August 14, 1995

Payable Upon Receipt

Past Due After

August 24, 1995

Production month of:

July 1995

SERVICE	VOLUME*		UNIT PRICE	TOTAL PRICE
BS	3,639	**	\$1.5590 ***	\$5,673.20
D	3,504		\$0.4331	\$1,517.58
C	3,504		\$0.0717	\$251.24
MS	3,639	**	\$0.0500	\$181.95
NNT	13,950		\$0.0694	\$968.13

TOTAL AMOUNT DUE

\$8,592.10

* MMBtu's

** Includes 3.85% Fuel

*** Estimated

BS - BaseLoad Service

D - Demand

C - FGT Usage

MS - Management Service

PGA - PGA Management

NNT - No Notice Reservation

Please Remit To

Peninsula Energy Services Company
Division of Chesapeake Utilities Corporation
P.O. Box 1769
Dover, Delaware 19903-1769

For Wire Payments

WIRE TRANSFER
Credit PENINSULA ENERGY SERVICES COMPANY
PCN Bank, Delaware
Account _____
Routing Number _____

For Billing Inquiries call Customer Accounting at
Facsimile Number

(941) 293-8812
(941) 294-3895

DESCRIPTION	COUNT	G/L #	NTD		G/L #	THERMS
			SALES	PRICE		
RESIDENTIAL METER	410		4861.16	1.5506		3118.9
COMMERCIAL METER	84		18388.51	.5099		31167.0
SUB-TOTAL	494		23249.67	.6781		34285.9
TOTAL	494		23249.67	.6781		34285.9

SMITH RUDASILL, JR., MAYOR

COUNCIL:

GEORGE HENSLEY, PRESIDENT
A. PAULINE WHITE, PRO-TEMPORE
MARGIE RHOADES
PAT WILK
JIM RICHARDSON



DONALD C. McKENNA
UTILITIES DIRECTOR

AUGUST 1, 1995

SEBRING GAS SYSTEM
3515 US 27 SOUTH
SEBRING, FL 33870-5452

GAS VOLUME TRANSPORTED PER THE COKER NATURAL GAS TRANSPORTATION SYSTEM:

AUGUST 1, 1995 READING

3110 MCF @ \$.35 PER MCF

\$1088.50

PLEASE REFERENCE INVOICE NUMBER ON CHECK

INVOICE #0193

REMIT TO: CITY OF SEBRING
ATTENTION: BARBARA HINES
368 SOUTH COMMERCE AVENUE
SEBRING, FL 33870-6694

THANK YOU

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

ESTIMATED FOR THE PERIOD OF:

APRIL 95 Through MARCH 96

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	\$251	\$237	\$14	(33.61)	\$845	\$804	\$42	5.22
2 NO NOTICE SERVICE	937	1,145	(208)	(18.17)	3,265	3,473	(208)	(5.99)
3 SWING SERVICE	0	0	0	ERR	0	0	0	ERR
4 COMMODITY (Other)	6,601	5,568	1,033	18.55	20,692	17,269	3,423	19.82
5 DEMAND	1,518	1,420	98	6.90	5,117	4,819	298	6.18
6 OTHER - CITY OF SEBRING TRANSPORT CHARGE AND WEST DIV REV SHARING CR - FGT	1,227	1,089	138	12.67	4,050	3,696	354	9.58
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	0	0	0	ERR	0	0	0	ERR
8 DEMAND	0	0	0	ERR	0	0	0	ERR
9	0	0	0	ERR	0	0	0	ERR
10 FGT 1993-94 PGA REFUND	0	0	0	ERR	0	0	0	ERR
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	\$10,534	\$9,459	\$1,075	11.36	\$33,970	\$30,061	\$3,909	13.00
12 NET UNBILLED	0	0	0	ERR	0	0	0	ERR
13 COMPANY USE	0	0	0	ERR	0	0	0	ERR
14 TOTAL THERM SALES	\$9,931	\$9,459	\$472	4.99	\$30,705	\$30,061	\$644	2.14
THERMS PURCHASED								
15 COMMODITY (Pipeline) BILLING DETERMINANTS ONLY	35,040	33,000	2,040	6.18	118,130	112,000	6,130	5.47
16 NO NOTICE SERVICE BILLING DETERMINANTS ONLY	0	165,000	(165,000)	(100.00)	0	500,500	(500,500)	(100.00)
17 SWING SERVICE COMMODITY	0	0	0	ERR	0	0	0	ERR
18 COMMODITY (Other) COMMODITY	35,040	33,000	2,040	6.18	118,130	112,000	6,130	5.47
19 DEMAND BILLING DETERMINANTS ONLY	35,040	33,000	2,040	6.18	118,130	112,000	6,130	5.47
20 OTHER - SEBRING TRANSPORT CHARGE BILLING DETERMINANTS ONLY	37,887	33,000	4,887	14.81	122,350	112,000	10,350	9.24
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	0	0	0	ERR	0	0	0	ERR
22 DEMAND	0	0	0	ERR	0	0	0	ERR
23	0	0	0	ERR	0	0	0	ERR
24 TOTAL PURCHASES (+17+18+)-(21+23)	35,040	33,000	2,040	6.18	118,130	112,000	6,130	5.47
25 NET UNBILLED	0	0	0	ERR	0	0	0	ERR
26 COMPANY USE	0	0	0	ERR	0	0	0	ERR
27 TOTAL THERM SALES (24-26 Estimated Only)	36,291	33,000	3,291	9.97	119,967	112,000	7,967	7.11
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.718	0.718	(0.002)	(0.26)	0.718	0.718	(0.002)	(0.24)
29 NO NOTICE SERVICE (2/16)	0.000	0.694	(0.694)	(100.00)	ERR	0.694	ERR	ERR
30 SWING SERVICE (3/17)	0.000	ERR	ERR	ERR	ERR	ERR	ERR	ERR
31 COMMODITY (Other) (4/18)	18.838	16.873	1.966	11.65	17,516	15,419	2,098	13.60
32 DEMAND (5/19)	4.332	4.303	0.029	0.68	4,332	4,303	0.029	0.67
33 OTHER (6/20)	3.239	3.300	(0.061)	(1.86)	3,310	3,300	0.010	0.31
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
35 DEMAND (8/22)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
36 (9/23)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
37 TOTAL COST OF PURCHASES (11/24)	30.063	28.664	1.399	4.88	28,756	28,840	1,916	7.14
38 NET UNBILLED (12/25)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
39 COMPANY USE (13/26)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
40 TOTAL COST OF THERM SOLD (11/27)	29.026	28.664	0.362	1.26	28,316	28,840	1,476	5.50
41 TRUE-UP (E-2)	(1.81300)	(1.81300)	0.00000	0.00	(1.81300)	(1.81300)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	27.213	26.851	0.362	1.35	26,503	25,027	1,476	5.90
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)	27.777	27.364	0.369	1.35	27,009	25,505	1,504	5.90
45 PGA FACTOR ROUNDED TO NEAREST .001	27.733	27.364	0.369	1.35	27,009	25,505	1,504	5.90

FOR THE PERIOD OF: **APRIL 96** Through **MARCH 96**
CURRENT MONTH: **JUN 96**

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS (C - PESCO)	35,040	251 \$	0.007
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustments			
4 Commodity Adjustments			
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	35,040 \$	251 \$	0.007
9 Swing Service - Scheduled			
10 Alert Day Volumes - FGT	0	0	(Schedule A-1 Line 2b)
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			
17 Commodity Other - Scheduled FTS (BS - PESCO)	35,040 \$	6,419 \$	(Schedule A-1 Line 3)
18 Commodity Other - Scheduled ITS			(Schedule A-1 Line 3b)
19 Imbalance Cashout - FGT			
20 Imbalance Cashout - Other Shippers			
21 Imbalance Cashout - Transporting Customers			
22 Commodity Adjustments (PESCO)			
23 Commodity (MS - PESCO)	0	182	0.005
24 TOTAL COMMODITY (Other)	35,040 \$	6,601 \$	0.188
25 Demand (Pipeline) Enrollment (D - PESCO)			
26 Less Relinquished to End-Users			
27 Less Relinquished Oil System			
28 Less Demand Billed to Others			
29 Other			
30 Other			
31 Other			
32 TOTAL DEMAND	35,040 \$	1,518 \$	0.043
OTHER			
33 Revenue Sharing - FGT			
34 Peak Shaving			
35 Other (City of Sebring Transportation Charge)			
36 Other (Western Div. Rev. Sharing Cr. - FGT Bt)	37,887 \$	1,227 \$	0.032
37 Other (Tolls or pay surcharge adjustment)			
38 Other (WACOG true-up)			
39 Other			
40 TOTAL OTHER	37,887 \$	1,227 \$	0.032

FOR THE PERIOD OF:

APRIL 95 Through MARCH 96

	CURRENT MONTH: JUN 95				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (A-1, LINES 1, 4 & 10)	\$8,852	\$5,805	(\$1,047)	(18.04)	\$21,538	\$18,073	(\$3,465)	(19.17)
2 TRANSPORTATION COST (A-1, LINES 2, 3, 5 & 6)	3,682	3,654	(28)	(0.77)	12,432	11,988	(444)	(3.70)
3 TOTAL (A-1, LINE 11)	10,534	9,459	(1,075)	(11.36)	33,970	30,061	(3,909)	(13.00)
4 FUEL REVENUES (A-1, LINE 14) (NET OF REVENUE TAX)	9,931	9,459	(472)	(4.99)	30,705	30,061	(644)	(2.14)
5 TRUE-UP (COLLECTED) OR REFUNDED	917	917	0	0.00	2,751	2,751	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	10,848	10,376	(472)	(4.55)	33,456	32,812	(644)	(1.96)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	314	917	603	65.79	(514)	2,751	3,265	118.68
8 INTEREST PROVISION-THIS PERIOD (21)	21	0	(21)	100.00	75	0	(76)	100.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	4,540	16,293	11,753	72.14	7,147	16,293	9,146	56.13
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(917)	(917)	0	0.00	(2,751)	(2,751)	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)	\$3,958	\$16,293	\$12,335	75.71	\$3,958	\$16,293	\$12,335	75.71
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	\$4,540	\$16,293	\$11,753	72.14				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	3,937	16,293	12,356	75.84				
14 TOTAL (12+13)	8,477	32,586	24,109	73.99				
15 AVERAGE (50% OF 14)	4,238	16,293	12,055	73.99				
16 INTEREST RATE - FIRST DAY OF MONTH	6.07000%	0.00000%	-6.07000%	(100.00)				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	6.10000%	0.00000%	-6.10000%	(100.00)				
18 TOTAL (16+17)	12.1700%	0.00000%	-12.1700%	(100.00)				
19 AVERAGE (50% OF 18)	6.08500%	0.00000%	-6.08500%	(100.00)				
20 MONTHLY AVERAGE (19/12 Months)	0.50708%	0.00000%	-0.50708%	(100.00)				
21 INTEREST PROVISION (15x20)	\$21	\$0	(\$21.49)	(100.00)				

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

COMPANY: SEBRING GAS SYSTEM, INC.

TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE

SCHEDULE A-3 (REVISED 8/19/93)

ACTUAL FOR THE PERIOD OF: JUN 95
PRESENT MONTH:

APRIL 1995

Through

MARCH 1996

DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GR/FUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
					NOT	APPLICABLE					ERR
							0				ERR
							0				ERR
							0				ERR
							0				ERR
							0				ERR
							0				ERR
							0				ERR
							0				ERR
							0				ERR
							0				ERR
							0				ERR
							0				ERR
							0				ERR
							0				ERR
							0				ERR
							0				ERR
							0				ERR
							0				ERR
							0				ERR
							0				ERR
							0				ERR
							0				ERR
TOTAL					0	0	0	0	0	0	ERR

COMPANY: SEBRING GAS SYSTEM, INC.

TRANSPORTATION SYSTEM SUPPLY

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

FOR THE PERIOD OF: APRIL 1995 Through MARCH 1996

MONTH: JUN 95

(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			ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
TOTAL				WEIGHTED AVERAGE			

NOTE: CITY GATE PRICE SHOULD NOT INCLUDE FGT TRANSPORTATION CHARGES

Peninsula Energy Services Company

DIVISION OF CHESAPEAKE UTILITIES CORPORATION

P.O. Box 1769

Dover, Delaware 19903-1769

REVISED

Natural Gas Invoice

Customer

 Sebring Gas System
 3515 US Highway 27 South
 Sebring, Florida 33870-5452

Attention: Jerry Melendy

Statement Date

July 6, 1995

Payable Upon Receipt
Past Due After

July 26, 1995

Production month of:

June 1995

SERVICE	VOLUME*		UNIT PRICE		TOTAL PRICE
BS	3,639	**	\$1.7639	***	\$6,418.83
D	3,504		\$0.4331		\$1,517.58
C	3,504		\$0.0717		\$251.24
MS	3,639	**	\$0.0500		\$181.95
NNT	13,500		\$0.0694		\$936.90
TOTAL AMOUNT DUE					<u>\$9,306.50</u>

* MMBtu's

** Includes 3.65% Fuel

*** Estimated

BS - BaseLoad Service

D - Demand

C - FOT Usage

MS - Management Service

PGA - PGA Management

NNT - No Notice Reservation

Please Remit To

 Peninsula Energy Services Company
 Division of Chesapeake Utilities Corporation
 P.O. Box 1769
 Dover, Delaware 19903-1769

For Wire Payments

 WIRE TRANSFER
 Credit PENINSULA ENERGY SERVICES COMPANY
 PCN Bank, Delaware
 Account _____
 Routing Number _____

 For Billing Inquiries call Customer Accounting at
 Facsimile Number

 (941) 283-8612
 (941) 284-3895

TYPE DESCRIPTION	COUNT	G/L #	NTD		G/L #	THERMS
			SALES	PRICE		
RESIDENTIAL METER	422		5227.41	1.4563		3589.5
COMMERCIAL METER	84		19257.97	.5889		32701.4
SUB-TOTAL	506		24485.38	.6746		36290.9
TOTAL	506		24485.38	.6746		36290.9

SMITH RUDASILL, JR., MAYOR

COUNCIL:

GEORGE HENSLEY, PRESIDENT
A. PAULINE WHITE, PRO-TEMPORE
MARGIE RHOADES
PAT WILK
JIM RICHARDSON



DONALD C. MCKENNA
UTILITIES DIRECTOR

JULY 5, 1995

SEBRING GAS SYSTEM
3515 US 27 SOUTH
SEBRING, FL 33870-5452

GAS VOLUME TRANSPORTED PER THE COKER NATURAL GAS TRANSPORTATION SYSTEM:

JULY 3, 1995 READING

3505 MCF @ \$.35 PER MCF

\$1226.75

PLEASE REFERENCE INVOICE NUMBER ON CHECK

INVOICE #0186

REMIT TO: CITY OF SEBRING
ATTENTION: BARBARA HINES
368 SOUTH COMMERCE AVENUE
SEBRING, FL 33870-6694

THANK YOU

COMPARISON OF ACTUAL VERSUS FINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTORSCHEDULE A-1
(REVISED 6/28/94)

ESTIMATED FOR THE PERIOD OF:

APRIL 93 Through MARCH 94

	CURRENT MONTH:				PERIOD TO DATE				
	APRIL 93		MAY 1993		APRIL 93		MAY 1993		
	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%	
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline)	\$273	\$258	\$15	(33.61)	\$595	\$587	\$28	4.94	
2 NO NOTICE SERVICE	1,183	1,183	0	0.00	2,328	2,328	0	0.00	
3 SWING SERVICE	0	0	0	ERR	0	0	0	ERR	
4 COMMODITY (Other)	6,758	5,853	905	15.46	14,091	11,701	2,390	20.43	
5 DEMAND	1,852	1,549	103	6.65	3,599	3,399	200	5.88	
6 OTHER - CITY OF SEBRING TRANSPORT CHARGE AND WEST DIV REV SHARING CR - FG	1,406	1,188	218	18.35	2,823	2,607	216	8.29	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	0	0	0	ERR	0	0	0	ERR	
8 DEMAND	0	0	0	ERR	0	0	0	ERR	
9	0	0	0	ERR	0	0	0	ERR	
10 FGT 1993-94 PGA REFUND	0	0	0	ERR	0	0	0	ERR	
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	\$11,272	\$10,031	\$1,241	12.37	\$23,438	\$20,602	\$2,834	13.76	
12 NET UNBILLED	0	0	0	ERR	0	0	0	ERR	
13 COMPANY USE	0	0	0	ERR	0	0	0	ERR	
14 TOTAL THERM SALES	\$10,810	\$10,031	\$779	7.77	\$20,774	\$20,602	\$172	0.83	
THERMS PURCHASED									
15 COMMODITY (Pipeline) BILLING DETERMINANTS ONLY	38,140	38,000	2,140	5.94	83,090	79,000	4,090	5.18	
16 NO NOTICE SERVICE BILLING DETERMINANTS ONLY	0	170,500	(170,500)	(100.00)	0	335,500	(335,500)	(100.00)	
17 SWING SERVICE COMMODITY	0	0	0	ERR	0	0	0	ERR	
18 COMMODITY (Other) COMMODITY	38,140	38,000	2,140	5.94	83,090	79,000	4,090	5.18	
19 DEMAND BILLING DETERMINANTS ONLY	38,140	38,000	2,140	5.94	83,090	79,000	4,090	5.18	
20 OTHER - SEBRING TRANSPORT CHARGE BILLING DETERMINANTS ONLY	41,500	36,000	5,500	15.28	84,483	79,000	5,483	6.92	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	0	0	0	ERR	0	0	0	ERR	
22 DEMAND	0	0	0	ERR	0	0	0	ERR	
23	0	0	0	ERR	0	0	0	ERR	
24 TOTAL PURCHASES (+17+18+)-(21+23)	38,140	36,000	2,140	5.94	83,090	79,000	4,090	5.18	
25 NET UNBILLED	0	0	0	ERR	0	0	0	ERR	
26 COMPANY USE	0	0	0	ERR	0	0	0	ERR	
27 TOTAL THERM SALES (24-26 Estimated Only)	40,718	36,000	4,718	13.11	83,678	79,000	4,678	5.92	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.718	0.717	(0.001)	(0.12)	0.718	0.718	(0.002)	(0.23)	
29 NO NOTICE SERVICE (2/18)	0.000	0.694	(0.694)	(100.00)	ERR	0.694	ERR	ERR	
30 SWING SERVICE (3/17)	0.000	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
31 COMMODITY (Other) (4/18)	17.719	16.258	1.461	8.98	16.959	14.811	2.147	14.50	
32 DEMAND (5/19)	4.331	4.303	0.029	0.67	4.331	4.303	0.029	0.67	
33 OTHER (6/20)	3.368	3.300	0.068	2.67	3.342	3.300	0.042	1.28	
LESS END-USE CONTRACT									
34 COMMODITY Pipeline (7/21)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
35 DEMAND (8/22)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
36	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
37 TOTAL COST OF PURCHASES (11/24)	29.554	27.864	1.690	6.07	28.206	26.078	2.128	8.16	
38 NET UNBILLED (12/25)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
39 COMPANY USE (13/26)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
40 TOTAL COST OF THERM SOLD (11/27)	27.683	27.864	(0.181)	(0.65)	28.008	26.078	1.930	7.40	
41 TRUE-UP (5-2)	(1.81300)	(1.81300)	0.00000	0.00	(1.81300)	(1.81300)	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	25.870	26.051	(0.181)	(0.69)	26.195	24.265	1.930	7.95	
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)	26.364	26.549	(0.184)	(0.69)	26.696	24.729	1.967	7.95	
45 PGA FACTOR ROUNDED TO NEAREST .001	26.364	26.549	(0.185)	(0.70)	26.696	24.729	1.967	7.95	

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

FOR THE PERIOD OF: APRIL 86 Through MARCH 88
CURRENT MONTH: MARCH 1988

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS (C - PESCO)	38,140	273 \$	0.007
2 Commodity Pipeline - Scheduled FTS			
3 No Netto Commodity Adjustments			
4 Commodity Adjustments			
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	38,140 \$	273 \$	0.007
SWING SERVICE			
9 Swing Service - Scheduled	0	0	
10 Alert Day Volume - FGT			
11 Operational Flow Order Volume - FGT			
12 Less Alert Day Volume Direct (Billed to Others)			
13 Other			
14 Other			
15			
16 TOTAL SWING SERVICE	0 \$	0 \$	0.000
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS (BS - PESCO)	38,140 \$	6,562 \$	0.172
18 Commodity Other - Scheduled FTS			
19 Imbalances Cashout - FGT			
20 Imbalances Cashout - Other Shippers			
21 Imbalances Cashout - Transporting Customers			
22 Commodity Adjustments (PESCO)			
23 Commodity (MS - PESCO)	0	198	0.005
24 TOTAL COMMODITY (Other)	38,140 \$	6,758 \$	0.177
DEMAND			
25 Demand (Pipeline) Enrollment (D - PESCO)	38,140 \$	1,652 \$	0.043
26 Less Relinequashed to End-Users			
27 Less Relinequashed Off System			
28 Less Demand Billed to Others			
29 Other			
30 Other			
31 Other			
32 TOTAL DEMAND	38,140 \$	1,652 \$	0.043
OTHER			
33 Revenue Sharing - FGT			
34 Peak Shaving			
35 Other (City of Sebring Transportation Charge)			
36 Other (Western Div. Rev. Sharing Cr. - FGT Bill)	41,500 \$	1,355 \$	0.033
37 Other (Tolls or pay surcharge adjustment)			
38 Other (WACOG true-up)		51	
39 Other			
40 TOTAL OTHER	41,500 \$	1,408 \$	0.033

FOR THE PERIOD OF:

APRIL 95 Through MARCH 96

	CURRENT MONTH: MAY 95				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (A-1, LINES 1, 4 & 10)	\$7,031	\$6,111	(\$920)	(15.05)	\$14,686	\$12,268	(\$2,418)	(19.71)
2 TRANSPORTATION COST (A-1, LINES 2, 3, 5 & 6)	4,241	3,920	(321)	(8.19)	8,750	8,334	(416)	(4.99)
3 TOTAL (A-1, LINE 11)	11,272	10,031	(1,241)	(12.37)	23,436	20,602	(2,834)	(13.76)
4 FUEL REVENUES (A-1, LINE 14) (NET OF REVENUE TAX)	10,810	10,031	(779)	(7.77)	20,774	20,602	(172)	(0.83)
5 TRUE-UP (COLLECTED) OR REFUNDED	917	917	0	0.00	1,834	1,834	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	11,727	10,948	(779)	(7.12)	22,608	22,436	(172)	(0.77)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	455	917	462	50.36	(828)	1,834	2,662	145.15
8 INTEREST PROVISION - THIS PERIOD (21)	24	0	(24)	100.00	55	0	(55)	100.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	4,978	16,293	11,315	69.45	7,147	16,293	9,146	56.13
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(917)	(917)	0	0.00	(1,834)	(1,834)	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)	\$4,540	\$16,293	\$11,753	72.13	\$4,540	\$16,293	\$11,753	72.14
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	\$4,978	\$16,293	\$11,315	69.45				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	4,516	16,293	11,777	72.28				
14 TOTAL (12+13)	9,494	32,586	23,092	70.86				
15 AVERAGE (50% OF 14)	4,747	16,293	11,546	70.86				
16 INTEREST RATE - FIRST DAY OF MONTH	6.07000%	0.00000%	-6.07000%	(100.00)				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	6.07000%	0.00000%	-6.07000%	(100.00)				
18 TOTAL (16+17)	12.1400%	0.00000%	-12.1400%	(100.00)				
19 AVERAGE (50% OF 18)	6.07000%	0.00000%	-6.07000%	(100.00)				
20 MONTHLY AVERAGE (19/12 Months)	0.50583%	0.00000%	-0.50583%	(100.00)				
21 INTEREST PROVISION (15x20)	\$24	\$0	(\$24.01)	(100.00)				

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

COMPANY: SEBRING GAS SYSTEM, INC.

TRANSPORTATION SYSTEM SUPPLY

SCHEDULE A-4
(REVISED 6/19/83)

FOR THE PERIOD OF:

APRIL 1986

Through

MARCH 1986

MONTH:

MAY 1986

(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 (Ox)/Mcf
			NOT	APPLICABLE			ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
TOTAL							
WEIGHTED AVERAGE							

NOTE: CITY GATE PRICE SHOULD NOT INCLUDE EGT TRANSPORTATION CHARGES

PENINSULA ENERGY SERVICES CO.
 DIVISION OF CHESAPEAKE UTILITIES
 P. O. BOX 1769
 DOVER, DELAWARE 19903-1769

Natural Gas Invoice

Customer

Statement Date:

June 12, 1995

Sebring Gas System
 3515 US Hwy 27 South
 Sebring, Florida 33870-5452

Attention: Jerry Melendy

Production month of: May, 1995

Service	Volume *	Unit Price	Total Price
BS	3,913 **	1.6770 ***	6,562.10
D	3,814	0.4331	1,651.84
C	3,814	0.0717	273.46
MS	3,913 **	0.0500	195.65
NNT	17,050	0.0694	1,183.27
			88.13
			(37.49)
		Total Amount Due:	\$9,916.96

* MMBtu

**Includes 2.59% fuel

***Estimated

PAYABLE UPON RECEIPT

PAST DUE AFTER: June 22, 1995

PLEASE REMIT TO:
 PENINSULA ENERGY SERVICES CO.
 P.O. BOX 1769
 DOVER, DELAWARE 19903-1769

Direct Billing Inquires To:
 Peninsula Energy Services
 P.O. Box 960
 Winter Haven, Florida 33882-0960
 (813)293-8612
 Attn: Customer Accounting

BS = Baseload Service
 D = Demand

C = FGT usage
 MS = Management Service

PGA = PGA Management
 NNT = No Notice Reservation

Scr 6/12/95

TYPE DESCRIPTION	COUNT	G/L #	MTD		G/L #	THERMS
			SALES	PRICE		
M RESIDENTIAL METER	462		5652.46	1.4374		3932.4
A COMMERCIAL METER	90		21090.63	.5733		36785.2
SUB-TOTAL	552		26743.09	.6567		40717.6
TOTAL	552		26743.09	.6567		40717.6

SMITH RUDASILL, JR., MAYOR

COUNCIL:

GEORGE HENSLEY, PRESIDENT
A. PAULINE WHITE, PRO-TEMPORE
MARGIE RHOADES
PAT WILK
JIM RICHARDSON



DONALD C. McKENNA
UTILITIES DIRECTOR

JUNE 5, 1995

SEBRING GAS SYSTEM
3515 US 27 SOUTH
SEBRING, FL 33870-5452

GAS VOLUME TRANSPORTED PER THE COKER NATURAL GAS
TRANSPORTATION SYSTEM:

JUNF 1, 1995 READING

3871 MCF @ \$.35 PER MCF

\$1354.85

PLEASE REFERENCE INVOICE NUMBER ON CHECK

INVOICE #0181

REMIT TO: CITY OF SEBRING
ATTENTION: BARBARA HINES
368 SOUTH COMMERCE AVENUE
SEBRING, FL 33870-6694

THANK YOU

COMPANY: SEBRING GAS SYSTEM, INC.
 ESTIMATED FOR THE PERIOD OF: APRIL 95 Through MARCH 96

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

SCHEDULE A-1
 PREVIOUS PERIOD

CURRENT MONTH:	APRIL 1995			MARCH 1996			PERIOD TO DATE		
	ACTUAL	ESTIMATE	% DIFFERENCE	ACTUAL	ESTIMATE	% DIFFERENCE	REVENUE	ESTIMATE	% DIFFERENCE
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline)	\$322	\$309	(33.81)	\$322	\$309	(33.81)	\$308	\$309	\$13
2 NO NOTICE SERVICE	1,145	0	0.00	1,145	0	0.00	1,145	0	0.00
3 SWING SERVICE	0	0	0.00	0	0	0.00	0	0	0.00
4 COMMODITY (Other)	7,333	5,848	25.38	7,333	5,848	25.38	5,848	5,848	1,485
5 DEMAND	1,947	1,850	5.24	1,947	1,850	5.24	1,850	1,850	97
6 OTHER - CITY OF SEBRING TRANSPORT CHARGE AND WEST DV REV SHARING CR - FG	1,417	1,419	(0.14)	1,417	1,419	(0.14)	1,419	1,419	(2)
LESS IN-LINE CONTRACT									
7 COMMODITY (Pipeline)	0	0	0.00	0	0	0.00	0	0	0.00
8 DEMAND	0	0	0.00	0	0	0.00	0	0	0.00
9	0	0	0.00	0	0	0.00	0	0	0.00
10 FOT 1993-94 PGM REFUND	0	0	0.00	0	0	0.00	0	0	0.00
11 TOTAL COST	\$12,164	\$10,571	15.07	\$12,164	\$10,571	15.07	\$10,571	\$10,571	\$1,593
12 NET UNBILLED	0	0	0.00	0	0	0.00	0	0	0.00
13 COMPANY USE	0	0	0.00	0	0	0.00	0	0	0.00
14 TOTAL THERM SALES	\$8,984	\$10,571	(16.74)	\$8,984	\$10,571	(16.74)	\$8,984	\$10,571	(1,587)
THERM PURCHASED									
15 COMMODITY (Pipeline)	44,950	43,000	4.53	44,950	43,000	4.53	43,000	43,000	1,950
16 NO NOTICE SERVICE	0	0	0.00	0	0	0.00	0	0	0.00
17 SWING SERVICE	0	0	0.00	0	0	0.00	0	0	0.00
18 COMMODITY (Other)	44,950	43,000	4.53	44,950	43,000	4.53	43,000	43,000	1,950
19 DEMAND	44,950	43,000	4.53	44,950	43,000	4.53	43,000	43,000	1,950
20 OTHER - SEBRING TRANSPORT CHARGE BILLING DETERMINANTS ONLY	42,983	43,000	(0.05)	42,983	43,000	(0.05)	43,000	43,000	(17)
LESS IN-LINE CONTRACT									
21 COMMODITY (Pipeline)	0	0	0.00	0	0	0.00	0	0	0.00
22 DEMAND	0	0	0.00	0	0	0.00	0	0	0.00
23	0	0	0.00	0	0	0.00	0	0	0.00
24 TOTAL PURCHASES	44,950	43,000	4.53	44,950	43,000	4.53	43,000	43,000	1,950
25 NET UNBILLED	0	0	0.00	0	0	0.00	0	0	0.00
26 COMPANY USE	0	0	0.00	0	0	0.00	0	0	0.00
27 TOTAL THERM SALES	42,936	43,000	(0.15)	42,936	43,000	(0.15)	43,000	43,000	(64)
GENTS PER THERM									
28 COMMODITY (Pipeline)	0.716	0.719	(0.31)	0.716	0.719	(0.31)	0.716	0.719	(0.002)
29 NO NOTICE SERVICE	0.000	0.004	(0.004)	0.000	0.004	(0.004)	0.000	0.004	0.004
30 SWING SERVICE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
31 COMMODITY (Other)	18.314	13.600	18.95	18.314	13.600	18.95	13.600	13.600	2,714
32 DEMAND	4.331	4.302	0.68	4.331	4.302	0.68	4.302	4.302	0.029
33 OTHER	3.298	3.300	(0.002)	3.298	3.300	(0.002)	3.300	3.300	(0.002)
LESS IN-LINE CONTRACT									
34 COMMODITY Pipeline	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
35 DEMAND	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
36	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
37 TOTAL COST OF PURCHASES	27.081	24.504	10.08	27.081	24.504	10.08	24.504	24.504	2,477
38 NET UNBILLED	28.331	24.564	15.24	28.331	24.564	15.24	24.564	24.564	3,747
39 COMPANY USE	(1,813,000)	(1,813,000)	0.0000	(1,813,000)	(1,813,000)	0.0000	(1,813,000)	(1,813,000)	0.0000
40 TOTAL COST OF THERM SOLD	28,518	22,771	18.48	28,518	22,771	18.48	22,771	22,771	3,747
41 TRUE-UP	1,019.11	1,019.11	0.00	1,019.11	1,019.11	0.00	1,019.11	1,019.11	0.0000
42 TOTAL COST OF GAS	27,508	23,208	18.48	27,508	23,208	18.48	23,208	23,208	3,818
43 REVENUE TAX FACTOR	27,508	23,208	18.48	27,508	23,208	18.48	23,208	23,208	3,818
44 PGM FACTOR ADJUSTED FOR TAXES (Q2-93)	27,508	23,208	18.48	27,508	23,208	18.48	23,208	23,208	3,818
45 PGM FACTOR ROUNDED TO NEAREST .01	27,508	23,208	18.48	27,508	23,208	18.48	23,208	23,208	3,818

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

FOR THE PERIOD OF: APRIL 88 Through MARCH 89
CURRENT MONTH: MARCH 1988

COMMODITY (Pipeline)	THRU	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS (C - PESCO)	44,950	322	0.007
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustments			
4 Quarterly Adjustments			
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	44,950	322	0.007
9 Swing Service - Scheduled			
10 Alert Day Volume - FGT	0	0	
11 Operational Power Order Volume - FGT			
12 Less Alert Day Volume Direct Billed to Others			
13 Other			
14 Other			
15			
16 TOTAL SWING SERVICE	0	0	0.000
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS (BS - PESCO)	44,950	7,102	0.158
18 Commodity Other - Scheduled ITS			
19 Inbalance Cashout - FGT			
20 Inbalance Cashout - Other Shippers			
21 Inbalance Cashout - Transporting Customers			
22 Commodity Adjustments (PESCO)			
23 Commodity (Sub - PESCO)	0	231	0.005
24 TOTAL COMMODITY (Other)	44,950	7,333	0.163
DEMAND			
25 Demand (Pipeline) Entitlement (D - PESCO)	44,950	1,947	0.043
26 Less Relinquished to End-Users			
27 Less Relinquished Off System			
28 Less Demand Billed to Others			
29 Other			
30 Other			
31 Other			
32 TOTAL DEMAND	44,950	1,947	0.043
OTHER			
33 Revenue Sharing - FGT			
34 Peak Scheduling			
35 Other (City of Serring Transportation Charge)	42,953	1,406	0.033
36 Other (Western Div. Rev. Sharing Cr. - FGT 88)			
37 Other (Tolls or pay surcharge adjustment)		11	
38 Other (WACOG In-use)			
39 Other			
40 TOTAL OTHER	42,953	1,417	0.033

COMPANY: SEBRING GAS SYSTEM, INC.
FIRST REVISION: 06/19/95

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2
(REVISED 6/08/94)

FOR THE PERIOD OF: APRIL 95 Through MARCH 96

	CURRENT MONTH: APRIL 95				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (A-1, LINES 1, 4 & 10)	\$7,655	\$6,157	(\$1,498)	(24.33)	\$7,655	\$6,157	(\$1,498)	(24.33)
2 TRANSPORTATION COST(A-1, LINES 2,3,5 & 6)	4,509	4,414	(95)	(2.15)	4,509	4,414	(95)	(2.15)
3 TOTAL (A-1, LINE 11)	12,164	10,571	(1,593)	(15.07)	12,164	10,571	(1,593)	(15.07)
4 FUEL REVENUES (A-1, LINE 14) (NET OF REVENUE TAX)	9,964	10,571	607	5.74	9,964	10,571	607	5.74
5 TRUE-UP (COLLECTED) OR REFUNDED	917	917	0	0.00	917	917	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	10,881	11,488	607	5.29	10,881	11,488	607	5.28
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(1,283)	917	2,200	239.94	(1,283)	917	2,200	239.91
8 INTEREST PROVISION-THIS PERIOD (21)	31	0	(31)	100.00	31	0	(31)	100.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	7,147	16,293	9,146	56.13	7,147	16,293	9,146	56.13
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(917)	(917)	0	0.00	(917)	(917)	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)	\$4,978	\$16,293	\$11,315	69.45	\$4,978	\$16,293	\$11,315	69.45
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	\$7,147	\$16,293	\$9,146	56.13				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	4,947	16,293	11,346	69.64				
14 TOTAL (12+13)	12,094	32,586	20,492	62.89				
15 AVERAGE (50% OF 14)	6,047	16,293	10,246	62.89				
16 INTEREST RATE - FIRST DAY OF MONTH	6.12000%	0.00000%	-6.12000%	(100.00)				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	6.07000%	0.00000%	-6.07000%	(100.00)				
18 TOTAL (16+17)	12.1900%	0.00000%	-12.1900%	(100.00)				
19 AVERAGE (50% OF 18)	6.09500%	0.00000%	-6.09500%	(100.00)				
20 MONTHLY AVERAGE (19/12 Months)	0.50792%	0.00000%	-0.50792%	(100.00)				
21 INTEREST PROVISION (15x20)	\$31	\$0	(\$30.71)	(100.00)				

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

COMPANY: SEBRING GAS SYSTEM, INC.

**TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE**

SCHEDULE A-3
(REVISED 8/19/93)

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH: APRIL 1995

APRIL 1995

Through

MARCH 1996

DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GR/FUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
					NOT	APPLICABLE					ERR
						0					ERR
						0					ERR
						0					ERR
						0					ERR
						0					ERR
						0					ERR
						0					ERR
						0					ERR
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						0					ERR
						0					ERR
						0					ERR
						0					ERR
						0					ERR
						0					ERR
TOTAL						0	0	0	0	0	ERR

COMPANY: SEBRING GAS SYSTEM, INC.

TRANSPORTATION SYSTEM SUPPLY

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

FOR THE PERIOD OF:

APRIL 1995 Through

MARCH 1996

MONTH:

APRIL 1995

(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			ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
TOTAL							

WEIGHTED AVERAGE

NOTE: CITY GATE PRICE SHOULD NOT INCLUDE FGT TRANSPORTATION CHARGES

PENINSULA ENERGY SERVICES CO.
 DIVISION OF CHESAPEAKE UTILITIES
 P. O. BOX 1769
 DOVER, DELAWARE 19903-1769

Natural Gas Invoice

Customer

Statement Date:

May 10, 1995

Sebring Gas System
 3515 US Hwy 27 South
 Sebring, Florida 33870-5452

Attention: Jerry Melendy

Production month of: April, 1995

Service	Volume *	Unit Price	Total Price
BS	4,611 **	1.5403 ***	7,102.32
D	4,495	0.4331	1,946.78
C	4,495	0.0717	322.29
MS	4,611 **	0.0500	230.55
NNT	16,500	0.0694	1,145.10

WACOG trueup Nov, 94

11.31

Total Amount Due:

\$10,758.35

* MMBtu

**Includes 2.59% fuel

***Estimated

PAYABLE UPON RECEIPT

PAST DUE AFTER: May 20, 1995

PLEASE REMIT TO:
 PENINSULA ENERGY SERVICES CO.
 P.O. BOX 1769
 DOVER, DELAWARE 19903-1769

Direct Billing Inquires To:
 Peninsula Energy Services
 P.O. Box 960
 Winter Haven, Florida 33882-0960
 (813)293-8612
 Attn: Customer Accounting

BS = Baseload Service
 D = Demand

C = FGT usage
 MS = Management Service

PGA = PGA Management
 NNT = No Notice Reservation

799

PENINSULA ENERGY SERVICES CO.
DIVISION OF CHESAPEAKE UTILITIES
P. O. BOX 1769
DOVER, DELAWARE 19903-1769

WACOG TRUEUP CALCULATION NOT AN INVOICE

Customer

Statement Date: May 10, 1995

Sebring Gas System
3515 US Hwy 27 South
Sebring, Florida 33870-5452

Attention: Jerry Melendy

Production month of: November, 1994

Service	Volume *	Unit Price	Total Price
	4,714 Nov, 94 trueup	0.0024	11.31 0.00

Total Amount Due: \$11.31

* MMBtu

**PAYABLE UPON RECEIPT
PAST DUE AFTER:**

PLEASE REMIT TO:
PENINSULA ENERGY SERVICES CO.
P.O. BOX 1769
DOVER, DELAWARE 19903-1769

Direct Billing Inquires To:
Peninsula Energy Services
P.O. Box 960
Writer Haven, Florida 33882-0960
(813)293-8612
Attr: Customer Accounting

KTALOC
15-08-95
16:32 AM

FLORIDA GAS TRANSMISSION
DELIVERY POINT ALLOCATION
By Operator Account
FROM 04/01/1995 TO 04/30/1995

OPERATOR SUMMARY

ALLOCATION METHOD: GA ORIGINAL CONTRACT #: 5152 PERINOLA ENERGY SERVICES COMPANY
MISTU TYPE: DRY

ICF PRESSURE BASE: 14.75

DAY	TOTAL SCHEDULED	TOTAL MEASURED	TOTAL ALLOCATED	TOTAL NO NOTICE	TOTAL ALERT DAY	TOTAL OPER VAR	TOTAL SH OPER VAR	MTD NO NOTICE	MTD OPER VAR
11	210	163	210	(0)	(0)	(47)	(0)	(0)	(47)
12	210	180	210	(0)	(0)	(30)	(0)	(0)	(77)
13	210	177	210	(0)	(0)	(33)	(0)	(0)	(110)
14	210	164	210	(0)	(0)	(46)	(0)	(0)	(156)
15	210	170	210	(0)	(0)	(32)	(0)	(0)	(188)
16	210	183	210	(0)	(0)	(27)	(0)	(0)	(215)
17	210	171	210	(0)	(0)	(39)	(0)	(0)	(254)
18	210	166	210	(0)	(0)	(44)	(0)	(0)	(298)
19	210	163	210	(0)	(0)	(47)	(0)	(0)	(345)
20	210	160	210	(0)	(0)	(50)	(0)	(0)	(395)
21	210	135	210	(0)	(0)	(75)	(0)	(0)	(470)
22	210	168	210	(0)	(0)	(62)	(0)	(0)	(533)
23	210	153	210	(0)	(0)	(57)	(0)	(0)	(589)
24	134	145	134	(0)	(0)	11	(0)	(0)	(578)
25	134	137	134	(0)	(0)	3	(0)	(0)	(575)
26	134	136	134	(0)	(0)	2	(0)	(0)	(573)
27	134	142	134	(0)	(0)	8	(0)	(0)	(565)
28	134	129	134	(0)	(0)	(5)	(0)	(0)	(570)
29	134	137	134	(0)	(0)	3	(0)	(0)	(567)
30	134	144	134	(0)	(0)	10	(0)	(0)	(557)
31	134	135	134	(0)	(0)	1	(0)	(0)	(556)
1	134	129	134	(0)	(0)	(5)	(0)	(0)	(561)
2	134	136	134	(0)	(0)	2	(0)	(0)	(559)
3	134	143	134	(0)	(0)	9	(0)	(0)	(550)
4	120	139	120	(0)	(0)	19	(0)	(0)	(531)
5	120	147	120	(0)	(0)	27	(0)	(0)	(504)
6	100	148	100	(0)	(0)	48	(0)	(0)	(436)
7	100	143	100	(0)	(0)	43	(0)	(0)	(413)
8	100	132	100	(0)	(0)	32	(0)	(0)	(381)
9	100	132	100	(0)	(0)	32	(0)	(0)	(349)
TOTAL	4,844	4,495	4,844	0	0	(349)	0		

09:04
1995-05-10
TO CENTRAL FL GAS

Measured Exceeds Scheduled
Measured Less Than Scheduled

SEBRING GAS SYSTEM, INC.
ARTCAP

TYPE SALES RECAP

*** CORPORATE ***

TYPE DESCRIPTION	COUNT	G/L #	MTD		G/L #	THERMS
			SALES	PRICE		
RESIDENTIAL METER	589		7164.61	1.3720		5222.0
COMMERCIAL METER	86		20241.75	.5367		37713.6
SUB-TOTAL	675		27406.36	.6383		42935.6
TOTAL	675		27406.36	.6383		42935.6

SEBRING GAS SYSTEM, INC.
ARTCAP

TYPE SALES RECAP

*** CORPORATE ***

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			SALES	PRICE		
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SUB-TOTAL	675		27406.36	.6383		42935.6
TOTAL	675		27406.36	.6383		42935.6

SMITH RUDASILL, JR., MAYOR

COUNCIL:

GEORGE HENSLEY, PRESIDENT
A. PAULINE WHITE, PRO-TEMPORE
MARGIE RHOADES
PAT WILK
JIM RICHARDSON



DONALD C. McKENNA
UTILITIES DIRECTOR

MAY 1, 1995

SEBRING GAS SYSTEM
3515 US 27 SOUTH
SEBRING, FL 33870-5452

GAS VOLUME TRANSPORTED PER THE COKER NATURAL GAS
TRANSPORTATION SYSTEM:

MAY 1, 1995 READING

4016 MCF @ \$.35 PER MCF

\$1405.60

PLEASE REFERENCE INVOICE NUMBER ON CHECK

INVOICE #0172

REMIT TO: CITY OF SEBRING
ATTENTION: BARBARA HINES
368 SOUTH COMMERCE AVENUE
SEBRING, FL 33870-6694

THANK YOU

4016 MCF x 1.0698 (BTU FACTOR) x 10
= 42963 THERMS

799.

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF:

COMPANY: SEBRING GAS SYSTEM, INC.

APRIL 94 Through MARCH 95

	CURRENT MONTH:				PERIOD TO DATE			
	APRIL 94		MARCH 1995		MARCH 1995		PERIOD TO DATE	
	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline)	\$437	\$416	\$21	(33.61)	\$4,927	\$4,959	(\$32)	(0.65)
2 NO NOTICE SERVICE	1,163	1,163	0	ERR	13,945	14,061	(116)	(0.82)
3 SWING SERVICE	0	0	0	ERR	0	0	0	ERR
4 COMMODITY (Other)	8,941	8,494	447	5.26	99,914	102,743	(2,829)	(2.75)
5 DEMAND	2,641	2,496	145	5.81	23,962	23,962	0	ERR
6 OTHER - CITY OF SEBRING TRANSPORT CHARGE AND WEST DIV REV SHARING CR - FG	2,071	(1,987)	3,958	(208.75)	17,481	2,190	15,301	701.86
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	0	0	0	ERR	0	0	0	ERR
8 DEMAND	0	0	0	ERR	0	0	0	ERR
9	0	0	0	ERR	0	0	0	ERR
10 FGT 1993-94 PGA REFUND	0	0	0	ERR	(11,535)	(11,535)	(23,070)	200.00
11 TOTAL COST	\$15,273	\$10,702	\$4,571	42.71	\$148,894	\$135,490	\$13,204	9.75
12 NET UNBILLED	0	0	0	ERR	0	0	0	ERR
13 COMPANY USE	0	0	0	ERR	0	0	0	ERR
14 TOTAL THERM SALES	\$11,892	\$10,702	\$990	9.25	\$137,166	\$133,347	\$3,819	2.85
THERMS PURCHASED								
15 COMMODITY (Pipeline)	60,970	58,000	2,970	5.12	558,040	536,860	21,180	3.57
16 NO NOTICE SERVICE	0	0	0	ERR	0	0	0	ERR
17 SWING SERVICE	0	0	0	ERR	0	0	0	ERR
18 COMMODITY (Other)	60,970	58,000	2,970	5.12	558,040	536,860	21,180	3.57
19 DEMAND	60,970	58,000	2,970	5.12	558,040	536,860	21,180	3.57
20 OTHER - SEBRING TRANSPORT CHARGE BILLING DETERMINANTS ONLY	91,822	59,000	3,822	6.24	584,131	540,124	24,007	4.44
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	0	0	0	ERR	0	0	0	ERR
22 DEMAND	0	0	0	ERR	0	0	0	ERR
23	0	0	0	ERR	0	0	0	ERR
24 TOTAL PURCHASES	60,970	58,000	2,970	5.12	558,040	536,860	21,180	3.57
25 NET UNBILLED	0	0	0	ERR	0	0	0	ERR
26 COMPANY USE	0	0	0	ERR	0	0	0	ERR
27 TOTAL THERM SALES	63,552	58,000	5,552	9.57	571,181	542,697	28,484	5.25
CENTS PER THERM								
28 COMMODITY (Pipeline)	0.717	0.717	(0.000)	(0.07)	0.688	0.924	(0.036)	(4.07)
29 NO NOTICE SERVICE	0.000	0.694	(0.694)	(100.00)	ERR	ERR	ERR	ERR
30 SWING SERVICE	0.000	ERR	ERR	ERR	ERR	ERR	ERR	ERR
31 COMMODITY (Other)	14.665	14.545	0.020	0.13	17,969	18,137	(1,168)	(6.10)
32 DEMAND	4.332	4.303	0.029	0.66	4,309	4,298	0,010	0.24
33 OTHER	3.361	(3.253)	6.614	(203.30)	3,099	0.404	2,695	667.76
LESS END-USE CONTRACT								
34 COMMODITY Pipeline	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
35 DEMAND	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
36	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
37 TOTAL COST OF PURCHASES	25,050	18,452	6,598	35.76	26,742	25,237	1,505	5.96
38 NET UNBILLED	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
39 COMPANY USE	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
40 TOTAL COST OF THERM SOLD	24,032	18,452	5,580	30.24	26,033	24,968	1,067	4.27
41 TRUE-UP	(0.39900)	(0.39900)	0.00000	0.00	(0.00399)	(0.00399)	0.000	0.00
42 TOTAL COST OF GAS	23,633	18,053	5,580	30.91	25,634	24,567	1,067	4.34
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)	24,085	18,396	5,687	30.91	26,124	25,036	1,087	4.34
45 PGA FACTOR ROUNDED TO NEAREST 001	24,085	18,396	5,687	30.91	26,124	25,036	1,088	4.35

COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
 OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
 ESTIMATED FOR THE PERIOD OF:

APRIL 84 Through MARCH 85

	CURRENT MONTH:		MARCH 1985		PERIOD TO DATE		
	ACTUAL	REVISED ESTIMATE	DIFFERENCE	%	ACTUAL	DIFFERENCE AMOUNT	%
COST OF GAS PURCHASED							
1 COMMOITY (Pipeline)		\$416					
2 NO NOTICE SERVICE		1,183					
3 SWING SERVICE		0					
4 COMMOITY (Other)		8,464					
5 DEMAND		2,496					
6 OTHER		(1,887)					
LESS END-JUNE CONTRACT.							
7 COMMOITY (Pipeline)		0					
8 DEMAND		0					
9		0					
10 Second Prior Month Purchase Adj. (OPTIONAL)		0					
11 TOTAL COST		10,702					
12 NET UNBILLED		0					
13 COMPANY USE		0					
14 TOTAL THERM SALES		10,702					
THERMS PURCHASED							
15 COMMOITY (Pipeline)		58,000					
16 NO NOTICE SERVICE		170,500					
17 SWING SERVICE		0					
18 COMMOITY (Other)		58,000					
19 DEMAND		58,000					
20 OTHER		58,000					
LESS END-JUNE CONTRACT.							
21 COMMOITY (Pipeline)		0					
22 DEMAND		0					
23		0					
24 TOTAL PURCHASES (15)		58,000					
25 NET UNBILLED		0					
26 COMPANY USE		0					
27 TOTAL THERM SALES (24-26)		58,000					
CENTS PER THERM							
28 COMMOITY (Pipeline)	(1/15)	0.717					
29 NO NOTICE SERVICE	(2/18)	0.684					
30 SWING SERVICE	(3/17)	ERR					
31 COMMOITY (Other)	(4/18)	14.645					
32 DEMAND	(5/19)	4.303					
33 OTHER	(6/20)	(3.253)					
LESS END-JUNE CONTRACT.							
34 COMMOITY Pipeline	(7/21)	ERR					
35 DEMAND	(8/22)	ERR					
36	(9/23)	ERR					
37 TOTAL COST	(11/24)	18.452					
38 NET UNBILLED	(12/25)	ERR					
39 COMPANY USE	(13/26)	ERR					
40 TOTAL THERM SALES	(11/27)	18.452					
41 TRUE-UP	(E-2)	(0.36900)					
42 TOTAL COST OF GAS	(40-41)	18.083					
43 REVENUE TAX FACTOR		1.01911					
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)		18.308					
45 PGA FACTOR ROUNDED TO NEAREST .001		18.308					

FOR THE PERIOD OF:

APRIL 94 Through MARCH 95

	CURRENT MONTH: MARCH 1995				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (A-1, LINES 1, 4 & 10)	\$9,378	\$8,910	(\$468)	(5.25)	\$93,306	\$96,167	\$2,861	2.98
2 TRANSPORTATION COST(A-1, LINES 2,3,5 & 6)	5,895	1,792	(4,103)	(228.96)	55,388	39,323	(16,065)	(40.85)
3 TOTAL (A-1, LINE 11)	15,273	10,702	(4,571)	(42.71)	148,694	135,490	(13,204)	(9.75)
4 FUEL REVENUES (A-1, LINE 14) (NET OF REVENUE TAX)	11,692	10,702	(990)	(9.25)	137,166	133,347	(3,819)	(2.86)
5 TRUE-UP (COLLECTED) OR REFUNDED	193	193	0	0.00	2,316	2,316	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	11,885	10,895	(990)	(9.09)	139,482	135,663	(3,819)	(2.82)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(3,388)	193	3,581	1,855.29	(9,212)	173	9,385	5,424.86
8 INTEREST PROVISION-THIS PERIOD (21)	45	0	(45)	100.00	1,137	898	(239)	100.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	10,683	16,293	5,610	34.43	17,538	17,538	0	0.00
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(193)	(193)	0	0.00	(2,316)	(2,316)	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)	\$7,147	\$16,293	\$9,146	56.13	\$7,147	\$16,293	\$9,146	56.13
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	\$10,683	\$16,293	\$5,610	34.43				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	7,102	16,293	9,191	56.41				
14 TOTAL (12+13)	17,785	32,586	14,801	45.42				
15 AVERAGE (50% OF 14)	8,893	16,293	7,400	45.42				
16 INTEREST RATE - FIRST DAY OF MONTH	6.05000%	0.00000%	-6.05000%	(100.00)				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	6.12000%	0.00000%	-6.12000%	(100.00)				
18 TOTAL (16+17)	12.1700%	0.00000%	-12.1700%	(100.00)				
19 AVERAGE (50% OF 18)	6.08500%	0.00000%	-6.08500%	(100.00)				
20 MONTHLY AVERAGE (19/12 Months)	0.50708%	0.00000%	-0.50708%	(100.00)				
21 INTEREST PROVISION (15x20)	\$45	\$0	(\$45.09)	(100.00)				

* If line 5 is a refund add to line 4

If line 5 is a collection () subtract from line 4

COMPANY: SEBRING GAS SYSTEM, INC.

TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE

SCHEDULE A-3
(REVISED 8/19/93)

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH: MARCH 1995

APRIL 94

Through

MARCH 95

DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
					NOT	APPLICABLE					ERR
						0					ERR
						0					ERR
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						0					ERR
TOTAL						0	0	0	0	0	ERR

COMPANY: SEBRING GAS SYSTEM, INC.

CONVERSION FACTOR CALCULATION

SCHEDULE A-4
(REVISED 8/18/93)

ACTUAL FOR THE PERIOD OF: APRIL 94 through MARCH 95

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.04137	1.03868	1.03811	1.040584	1.03258	1.033	1.03225	1.033	1.03314	1.032	1.03294	1.033.02
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
$\frac{\text{PRESSURE CORRECTION FACTOR (a/b)} \text{ psia}}{\text{3 BILLING FACTOR}}$	1.033944	1.033944	1.033944	1.033944	1.033944	1.033944	1.033944	1.033944	1.033944	1.033944	1.033944	1.033944
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.07872	1.07487	1.07128	1.07592	1.06763	1.06808	1.06729	1.06806	1.06821	1.06703	1.068	1.068.065

PENINSULA ENERGY SERVICES CO.
DIVISION OF CHESAPEAKE UTILITIES
P. O. BOX 1769
DOVER, DELAWARE 19903-1769

Natural Gas Invoice

Customer

Statement Date:

April 11, 1995

Sebring Gas System
3515 US Hwy 27 South
Sebring, Florida 33870-5452

Attention: Jerry Melendy

Production month of: March, 1995

Service	Volume *	Unit Price	Total Price
BS	6,229 **	1.3854 ***	8,629.66
D	6,097	0.4331	2,640.61
C	6,097	0.0717	437.15
MS	6,229 **	0.0500	311.45
NNT	17,050	0.0694	1,183.27

WACOG trueup Oct, 94

37.89

Total Amount Due:

\$13,240.03

* MMBtu

**Includes 2.17% fuel

***Estimated

PAYABLE UPON RECEIPT

PAST DUE AFTER: April 21, 1995

PLEASE REMIT TO:
PENINSULA ENERGY SERVICES CO.
P.O. BOX 1769
DOVER, DELAWARE 19903-1769

Direct Billing Inquires To:
Peninsula Energy Services
P.O. Box 960
Winter Haven, Florida 33882-0960
(813)293-8612
Attn: Customer Accounting

BS = Baseload Service
D = Demand

C = FGT usage
MS = Management Service

PGA = PGA Management
NNT = No Notice Reservation

TYPE	DESCRIPTION	COUNT	G/L #	MTD		G/L #	THERMS
				SALES	PRICE		
---	RESIDENTIAL METER	623		9462.73	1.0026		9437.3
	COMMERCIAL METER	89		25779.05	.4763		54115.0
	SUB-TOTAL	712		35241.78	.5545		63552.3
	TOTAL	712		35241.78	.5545		63552.3

SMITH RUDASILL, JR., MAYOR

COUNCIL:

GEORGE HENSLEY, PRESIDENT
MARGIE RHOADES, PRO-TEMPORE
ELLENE FIELDS
A. PAULINE WHITE
PAT WILK

SHIRLEY KITCHINGS
CITY CLERK



368 SO. COMMERCE AVE.
TELEPHONE: 813/471-5100
FAX: 813 / 471-5142

ROBERT H. HOFFMAN
ADMINISTRATIVE ASSISTANT

DONALD C. McKENNA
UTILITIES DIRECTOR

JIM JACOBS
BUILDING OFFICIAL

ELDRIDGE POLLARD
CODE ENFORCEMENT OFFICER
FIRE SAFETY INSPECTOR

MICHAEL SWAINE
CITY ATTORNEY

APRIL 7, 1995

SEBRING GAS SYSTEM
3515 US 27 SOUTH
SEBRING, FL 33870-5452

GAS VOLUME TRANSPORTED PER THE COKER NATURAL GAS
TRANSPORTATION SYSTEM:

APRIL 1, 1995 READING

5809 MCF @ \$.35 PER MCF

\$2033.15

PLEASE REFERENCE INVOICE NUMBER ON CHECK

INVOICE # 0165

REMIT TO: CITY OF SEBRING
ATTENTION: BARBARA HINES
368 SOUTH COMMERCE AVENUE
SEBRING, FL 33870-6694

THANK YOU

5809 MCF x 1.0608 (BTU factor) x 10 = 61,622

799

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
 OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
 ESTIMATED FOR THE PERIOD OF:

CURRENT MONTH:	APRIL 84				MARCH 85			
	REVENUE		DIFFERENCE		REVENUE		DIFFERENCE	
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Positive)	\$482	\$386	\$97	(53.81)	\$4,480	\$4,543	(\$63)	(1.17)
2 NO NOTICE SERVICE	1,069	1,165	(116)	(9.79)	12,878	12,878	0	(0.00)
3 SHING SERVICE	0	0	0	0	0	0	0	0
4 COMMODITY (Other)	9,879	10,016	(140)	(1.40)	90,873	94,249	(3,276)	(3.45)
5 DEMAND	2,781	2,387	434	17.91	21,321	20,568	735	3.57
6 OTHER - CITY OF SERVING TRANSPORT CHARGE AND WEST ON REV SHARING CR - FG	2,123	(2,850)	5,073	(171.97)	15,410	4,057	11,343	278.90
LESS REVENUE CONTRACT								
7 COMMODITY (Positive)	0	0	0	0	0	0	0	0
8 DEMAND	0	0	0	0	0	0	0	0
9	0	0	0	0	0	0	0	0
10 POT 1983-84 PCA REFUND	0	0	0	0	0	0	0	0
11 TOTAL COST	\$16,324	\$11,016	\$5,308	48.16	(11,535)	(11,535)	(23,079)	200.00
12 NET UNLABLED	0	0	0	0	\$133,421	\$124,788	8,633	6.92
13 COMPANY USE	0	0	0	0	0	0	0	0
14 TOTAL THERM SALES	\$12,432	\$11,016	\$1,416	12.86	\$125,474	\$122,945	\$2,529	2.31
THERM PURCHASED								
15 COMMODITY (Positive)	84,450	85,000	(550)	(0.65)	485,070	478,350	6,720	1.39
16 NO NOTICE SERVICE	0	170,810	(170,810)	(100.00)	0	341,820	(341,820)	(100.00)
17 SHING SERVICE	0	0	0	0	0	0	0	0
18 COMMODITY (Other)	84,450	85,000	(550)	(0.65)	485,070	478,350	6,720	1.39
19 DEMAND	84,450	85,000	(550)	(0.65)	485,070	478,350	6,720	1.39
20 OTHER - SERVING TRANSPORT CHARGE BILLING DETERMINANTS ONLY	84,785	85,000	(215)	(0.25)	502,509	482,124	20,385	4.23
LESS REVENUE CONTRACT								
21 COMMODITY (Positive)	0	0	0	0	0	0	0	0
22 DEMAND	0	0	0	0	0	0	0	0
23	0	0	0	0	0	0	0	0
24 TOTAL PURCHASES	84,450	85,000	(550)	(0.65)	485,070	478,350	6,720	1.39
25 NET UNLABLED	0	0	0	0	0	0	0	0
26 COMPANY USE	0	0	0	0	0	0	0	0
27 TOTAL THERM SALES	82,145	85,000	(2,855)	(3.35)	507,520	484,697	22,823	4.73
COSTS PER THERM								
28 COMMODITY (Positive)	0.717	0.718	(0.001)	(0.19)	0.907	0.949	(0.042)	(4.20)
29 NO NOTICE SERVICE	0.000	0.884	(0.884)	(100.00)	0.000	3.770	(3.770)	(100.00)
30 SHING SERVICE	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other)	15.328	18.216	(2,888)	(15.83)	18,370	18,881	(511)	(2.71)
32 DEMAND	4.330	4.304	0.027	0.62	4,307	4,299	8	0.19
33 OTHER	3.278	(5.384)	8,662	(161.09)	3,007	0.844	2,163	263.50
LESS REVENUE CONTRACT								
34 COMMODITY (Positive)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
35 DEMAND	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
36	25.328	20.028	5,300	26.46	28,950	28,058	892	3.12
37 TOTAL COST OF PURCHASES	25.328	20.028	5,300	26.46	28,950	28,058	892	3.12
38 NET UNLABLED	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
40 TOTAL COST OF THERM SOLD	25.328	20.028	5,300	26.46	28,950	28,058	892	3.12
41 TRUE-UP	(0.38900)	(0.38900)	0.00000	0.00	(0.00000)	(0.00000)	0.00000	0.00
42 TOTAL COST OF GAS	25.000	19.639	5,361	21.44	28,950	28,058	892	3.12
43 REVENUE TAX FACTOR	1.01911	1.01911	0.00000	0.00	1.01911	1.01911	0.00000	0.00
44 PCA FACTOR ADJUSTED FOR TAXES (43x3)	26.362	20.006	6.357	31.78	28.378	25.031	3,347	13.37
45 PCA FACTOR ADJUSTED TO NEAREST .01	26.362	20.006	6.357	31.78	28.378	25.031	3,347	13.37

COMPANY: SEBRING GAS SYSTEM, INC.

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

SCHEDULE A-1S

FOR THE PERIOD OF: APRIL 94 Through MARCH 96
CURRENT MONTH: FEBRUARY 1996

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS (C - PESCO)	64,450 \$	462 \$	0.007
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustments			
4 Commodity Adjustments			
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	64,450 \$	462 \$	0.007
SWING SERVICE			
9 Swing Service - Scheduled			
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			
17 Commodity Other - Scheduled FTS (S3 - PESCO)	64,450 \$	9,550 \$	0.148
18 Commodity Other - Scheduled ITS			
19 Imbalance Cashout - FGT			
20 Imbalance Cashout - Other Shippers			
21 Imbalance Cashout - Transporting Customers			
22 Commodity Adjustments (PESCO)			
23 Commodity (MS - PESCO)	0	328	0.005
24 TOTAL COMMODITY (Other)	64,450 \$	9,879 \$	0.153
DEMAND			
25 Demand (Pipeline) Enrollment (D - PESCO)			
26 Less Rollovered to End-Users			
27 Less Rollovered Off System			
28 Less Demand Billed to Others			
29 Other			
30 Other			
31 Other			
32 TOTAL DEMAND	64,450 \$	2,791 \$	0.043
OTHER			
33 Revenue Sharing - FGT			
34 Peak Shaving			
35 Other (City of Sebring Transportation Charge)			
36 Other (Western Div. Rev. Sharing Cr. - FGT Bill)			
37 Other (Train or pay surcharge adjustment)			
38 Other (WACOG true-up)			
39 Other			
40 TOTAL OTHER	64,798 \$	2,123 \$	0.033

COMPANY: SEBRING GAS SYSTEM, INC.
FIRST REVISION: 03/24/95

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2
(REVISED 6/08/94)

FOR THE PERIOD OF: APRIL 94 Through MARCH 95

	CURRENT MONTH: FEBRUARY 1995				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (A-1, LINES 1, 4 & 10)	\$10,341	\$10,414	\$73	0.70	\$83,928	\$87,257	\$3,329	3.82
2 TRANSPORTATION COST(A-1, LINES 2,3,5 & 6)	5,983	602	(5,381)	(893.85)	49,493	37,531	(11,962)	(31.87)
3 TOTAL (A-1, LINE 11)	16,324	11,016	(5,308)	(48.18)	133,421	124,788	(8,633)	(6.92)
4 FUEL REVENUES (A-1, LINE 14) (NET OF REVENUE TAX)	12,432	11,016	(1,416)	(12.85)	125,474	122,645	(2,829)	(2.31)
5 TRUE-UP (COLLECTED) OR REFUNDED	193	193	0	0.00	2,123	2,123	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	12,625	11,209	(1,416)	(12.04)	127,597	124,768	(2,829)	(2.27)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(3,699)	193	3,892	2,016.42	(5,824)	(20)	5,804	(29,020.00)
8 INTEREST PROVISION-THIS PERIOD (21)	64	0	(64)	100.00	1,092	898	(194)	100.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	14,511	16,293	1,782	10.94	17,538	17,538	0	0.00
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(193)	(193)	0	0.00	(2,123)	(2,123)	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)	\$10,683	\$16,293	\$5,610	34.43	\$10,683	\$16,293	\$5,610	34.43
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	\$14,511	\$16,293	\$1,782	10.94				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	10,619	16,293	5,674	34.82				
14 TOTAL (12+13)	25,130	32,586	7,456	22.88				
15 AVERAGE (50% OF 14)	12,565	16,293	3,728	22.88				
16 INTEREST RATE - FIRST DAY OF MONTH	6.10000%	0.00000%	-6.10000%	(100.00)				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	6.05000%	0.00000%	-6.05000%	(100.00)				
18 TOTAL (16+17)	12.1500%	0.00000%	-12.1500%	(100.00)				
19 AVERAGE (50% OF 18)	6.07500%	0.00000%	-6.07500%	(100.00)				
20 MONTHLY AVERAGE (19/12 Months)	0.50625%	0.00000%	-0.50625%	(100.00)				
21 INTEREST PROVISION (15x20)	\$84	\$0	(\$83.61)	(100.00)				

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

COMPANY: SEBRING GAS SYSTEM, INC.

**TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE**

SCHEDULE A-3
(REVISED 8/19/83)

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

FEBRUARY 1995

APRIL 94

Through

MARCH 95

DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/OR/FUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
					NOT	APPLICABLE					ERR
						0					ERR
						0					ERR
						0					ERR
						0					ERR
						0					ERR
						0					ERR
						0					ERR
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						0					ERR
						0					ERR
						0					ERR
						0					ERR
						0					ERR
TOTAL					0	0	0	0	0	0	ERR

COMPANY: SEBRING GAS SYSTEM, INC.

TRANSPORTATION SYSTEM SUPPLY

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

FOR THE PERIOD OF:

APRIL 94

Through

MARCH 95

MONTH:

FEBRUARY 1995

(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 (G±EF)	
			NOT	APPLICABLE			ERR	
							ERR	
							ERR	
							ERR	
							ERR	
							ERR	
							ERR	
							ERR	
							ERR	
							ERR	
							ERR	
							ERR	
							ERR	
							ERR	
							ERR	
							ERR	
							ERR	
							ERR	
							ERR	
							ERR	
							ERR	
							ERR	
TOTAL								
							WEIGHTED AVERAGE	

NOTE: CITY GATE PRICE SHOULD NOT INCLUDE EGT TRANSPORTATION CHARGES

COMPANY: SEBRING GAS SYSTEM, INC.

CONVERSION FACTOR CALCULATION

SCHEDULE M-4
(REVISED 8/1983)

ACTUAL PER THE PERIOD OF: APRIL 84 through MARCH 85

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1,041.37	1,209.68	1,038.11	1,040.94	1,032.58	1,033	1,032.25	1,033	1,033.14	1,032	1,032.94	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	1.033344	1.033344	1.033344	1.033344	1.033344	1.033344	1.033344	1.033344	1.033344	1.033344	1.033344	1.033344
3 BILLING FACTOR												
BTU CONTENT * PRESSURE CORRECTION FACTOR	1,079.72	1,074.87	1,071.28	1,070.62	1,067.93	1,068.08	1,067.29	1,068.08	1,068.21	1,067.03	1,068	0

PENINSULA ENERGY SERVICES CO.
 DIVISION OF CHESAPEAKE UTILITIES
 P. O. BOX 1769
 DOVER, DELAWARE 19903-1769

Natural Gas Invoice

Customer

Statement Date:

Mar. 13, 1995

Sebring Gas System
 3515 US Hwy 27 South
 Sebring, Florida 33870-5452

Attention: Jerry Melendy

Production month of: February, 1995

Service	Volume *	Unit Price	Total Price
S	6,585 **	1.4503 ***	9,550.53
D	6,445	0.4331	2,791.53
C	6,445	0.0717	462.11
MS	6,585 **	0.0500	329.25
NNT	15,400	0.0694	1,068.76

WACOG trueup

Total Amount Due:

\$14,201.68

* MMBtu

**Includes 2.17% fuel

***Estimated

PAYABLE UPON RECEIPT

PAST DUE AFTER: Mar. 23, 1995

PLEASE REMIT TO:
 PENINSULA ENERGY SERVICES CO.
 P.O. BOX 1769
 DOVER, DELAWARE 19903-1769

Direct Billing Inquires To:
 Peninsula Energy Services
 P.O. Box 960
 Winter Haven, Florida 33882-0960
 (813)293-6312
 Attn: Customer Accounting

S = Baseload Service
 D = Demand

C = FGT usage
 MS = Management Service

PGA = PGA Management
 NNT = No Notice Reservation

PAGE: 234

FLORIDA GAS TRANSMISSION
DELIVERY POINT ALLOCATION
By Gasflow Agreement
FROM 02/01/1995 TO 02/28/1995

ALLOCATION METHOD: ON ORIGINAL
CONTRACT #: 5152 PERTINABLE ENERGY SERVICES COMPANY
MTRTU TYPE: DRT

RE-ALLOC
03-07-95
11:03 AM
FOI NUMBER: 14208
FOI DATE: 10-00-2013
RFP PRODUCE NAME: 14.73

DAY	5185 FT-SCHED	TOTAL SCHEDULES	RELEASED MTRTU	5188 FT-ALLOC	5152 CF	EST/ ACT	MTR NO NOTICE	MTR OPER YR
01	210	210	264	210	34	A	(0)	34
02	210	210	259	210	29	A	(0)	83
03	210	210	229	210	19	A	(0)	102
04	210	210	279	210	69	A	(0)	171
05	210	210	269	210	59	A	(0)	230
06	210	210	321	210	111	A	(0)	341
07	210	210	269	210	59	A	(0)	400
08	210	210	363	210	153	A	(0)	553
09	210	210	313	210	103	A	(0)	656
10	210	210	256	210	26	A	(0)	682
11	210	210	194	210	26	A	(0)	666
12	210	210	223	210	163	A	(0)	691
13	210	210	226	210	166	A	(0)	535
14	210	210	206	210	146	A	(0)	633
15	210	210	194	210	134	A	(0)	397
16	210	210	189	210	129	A	(0)	256
17	210	210	168	210	108	A	(0)	134
18	210	210	176	210	116	A	(0)	18
19	210	210	183	210	123	A	(0)	189
20	210	210	216	210	156	A	(0)	163
21	210	210	247	210	187	A	(0)	206
22	210	210	240	210	180	A	(0)	256
23	210	210	216	210	156	A	(0)	206
24	210	210	199	210	139	A	(0)	156
25	210	210	199	210	139	A	(0)	121
26	210	210	199	210	139	A	(0)	152
27	210	210	195	210	135	A	(0)	163
28	210	210	195	210	135	A	(0)	166
29	210	210	195	210	135	A	(0)	179
30	210	210	6,645	7,260	(795)	A	(0)	(795)
TOTAL	7,260	7,260	6,645	7,260	(795)			

(+) Rescheduled Excess Scheduled
(-) Rescheduled Less Than Scheduled

TYPE DESCRIPTION	COUNT	G/L #	HTD		G/L #	THERMS
			SALES	PRICE		
RM RESIDENTIAL METER	628		12577.50	.8504		14788.7
CM COMMERCIAL METER	88		23503.83	.4963		47356.9
SUB-TOTAL	716		36081.41	.5805		62145.6
TOTAL	716		36081.41	.5805		62145.6

SMITH RUDASILL, JR., MAYOR

COUNCIL:

GEORGE HENSLEY, PRESIDENT
MARGIE RHOADES, PRO-TEMPORE
ELLENE FIELDS
A. PAULINE WHITE
PAT WILK

SHIRLEY KITCHINGS
CITY CLERK



368 SO. COMMERCE AVE.
TELEPHONE: 813/471-5100
FAX: 813 / 471-5142

ROBERT H. HOFFMAN
ADMINISTRATIVE ASSISTANT

DONALD C. McKENNA
UTILITIES DIRECTOR

JIM JACOBS
BUILDING OFFICIAL

ELDRIDGE POLLARD
CODE ENFORCEMENT OFFICER
FIRE SAFETY INSPECTOR

MICHAEL SWAINE
CITY ATTORNEY

MARCH 3, 1995

SEBRING GAS SYSTEM
3515 US 27 SOUTH
SEBRING, FL 33870-5452

GAS VOLUME TRANSPORTED PER THE COKER NATURAL GAS
TRANSPORTATION SYSTEM:

MARCH 1, 1995 READING

6067 MCF @ \$.35 PER MCF

\$2123.45

PLEASE REFERENCE INVOICE NUMBER ON CHECK

INVOICE #0153

REMIT TO: CITY OF SEBRING
ATTENTION: BARBARA HINES
368 SOUTH COMMERCE AVENUE
SEBRING, FL 33870-6694

THANK YOU

6067 MCF x 1.068 (BTU FACTOR) x 10 = 64,796 THERMS

ALDIT

COMPANY: SERING GAS SYSTEM, INC. SCHEDULE A-1
 FIRST REVISION: 03/04/98 OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR (REVISED 03/04/98)
 ESTIMATED FOR THE PERIOD OF: APRIL 04 THROUGH MARCH 95

COST OF GAS PURCHASED	CURRENT MONTH: APRIL 04			JANUARY 1995			PERIOD TO DATE		
	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT %	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT %	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT %
1 COMMODITY (Positive)	\$537	\$1,382	(\$855) (33.61)	\$4,028	\$4,148	(\$120) (2.98)			
2 NO NOTICE SERVICE	1,183	1,183	0 0.00	11,883	11,883	0 0.00			
3 SHING SERVICE	0	0	0 0.00	0	0	0 0.00			
4 COMMODITY (Other)	13,259	16,820	(3,561) (21.17)	81,094	84,230	(3,136) (3.72)			
5 DEMAND	3,243	3,012	231 7.67	16,030	18,219	(2,189) (13.59)			
6 OTHER - CITY OF SERING TRANSPORT CHARGE AND WEST DIV REV SHARING CR - FG	1,781	(601)	2,382 (364.00)	13,287	7,017	6,270 88.35			
LESS: BIDD-USE CONTRACT	0	0	0 0.00	0	0	0 0.00			
7 COMMODITY (Positive)	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 FGT 1992-94 PGA REFUND	0	0	0 0.00	0	0	0 0.00			
11 TOTAL COST	\$20,013	\$21,608	(\$1,785) (8.22)	111,536	111,536	0 0.00			
12 NET LABELLED	0	0	0 0.00	\$117,097	\$113,772	\$3,325 2.92			
13 COMPANY USE	0	0	0 0.00	0	0	0 0.00			
14 TOTAL THERM SALES	\$23,607	\$21,608	\$1,999 8.28	\$113,042	\$111,629	\$1,413 1.27			
THERM PURCHASED									
15 COMMODITY (Positive)	74,860	70,000	4,860 (6.50)	430,820	423,860	6,960 1.59			
16 NO NOTICE SERVICE	0	170,500	(170,500) (100.00)	0	170,500	(170,500) (100.00)			
17 SHING SERVICE	0	0	0 0.00	0	0	0 0.00			
18 COMMODITY	74,860	70,000	4,860 6.50	430,820	423,860	6,960 1.59			
19 DEMAND	74,860	70,000	4,860 6.50	430,820	423,860	6,960 1.59			
20 OTHER - SERING TRANSPORT CHARGE BILLING DETERMINANTS ONLY	78,598	70,000	8,598 9.41	437,713	427,124	10,589 2.46			
LESS: BIDD-USE CONTRACT	0	0	0 0.00	0	0	0 0.00			
21 COMMODITY (Positive)	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	74,860	70,000	4,860 6.50	430,820	423,860	6,960 1.59			
25 NET LABELLED	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)	75,324	70,000	5,324 7.81	432,305	423,867	8,438 1.95			
CENTS PER THERM									
28 COMMODITY (Positive)	0.717	1.969	(1.272) (63.94)	0.536	0.979	(0.443) (4.41)			
29 NO NOTICE SERVICE	0.000	0.894	(0.894) (100.00)	0.000	0.866	(0.866) (100.00)			
30 SHING SERVICE	0.000	0.000	0 0.00	0.000	0.000	0 0.00			
31 COMMODITY (Other)	17.705	24.028	(8.324) (28.32)	18.832	19.871	(1.039) (5.23)			
32 DEMAND	4.330	4.303	0.027 0.64	4.303	4.298	0.005 0.12			
33 OTHER	2.338	(0.656)	3.187 (372.37)	3.038	1.843	1.195 84.77			
LESS: BIDD-USE CONTRACT	0	0	0 0.00	0	0	0 0.00			
34 COMMODITY (Positive)	0.000	0.000	0 0.00	0.000	0.000	0 0.00			
35 DEMAND	0.000	0.000	0 0.00	0.000	0.000	0 0.00			
36	0.000	0.000	0 0.00	0.000	0.000	0 0.00			
37 TOTAL COST OF PURCHASES	28.723	31.151	(4.428) (14.22)	27.193	28.641	(1.448) (5.32)			
38 NET LABELLED	0.000	0.000	0 0.00	0.000	0.000	0 0.00			
39 COMPANY USE	28.598	31.151	(4.553) (14.71)	27.087	28.477	(1.390) (5.09)			
40 TOTAL COST OF THERM SOLD	(0.36900)	0.00000	0.36900 (100.00)	(0.00396)	0.00000	0.00396 (100.00)			
41 TRILE-UP	28.170	30.752	(4.582) (14.90)	28.688	28.078	0.610 2.34			
42 TOTAL COST OF GAS	1.01911	1.01911	0 0.00	1.01911	1.01911	0 0.00			
43 REVENUE TAX FACTOR	28.670	31.340	(4.670) (14.90)	27.198	28.578	(1.380) (5.00)			
44 PGA FACTOR ADJUSTED FOR TAXES (42+43)	28.670	31.340	(4.670) (14.90)	27.198	28.578	(1.380) (5.00)			
45 PGA FACTOR ADJUSTED TO NEAREST .01	28.670	31.340	(4.670) (14.90)	27.198	28.578	(1.380) (5.00)			

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

FOR THE PERIOD OF: APRIL 94 Through MARCH 95
 CURRENT MONTH: JANUARY 1995

COMMODITY (Pipeline)	THRESHOLD	BRADICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS (C - PESCO)	74,860 \$	537 \$	0.007
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustments			
4 Commodity Adjustments			
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	74,860 \$	537 \$	0.007
9 Swing Service - Scheduled	(Schedule A-1 Line 15)		(Schedule A-1 Line 29)
10 Alert Day Volume - FGT	0	0	
11 Operational Flow Order Volume - FGT			
12 Less Alert Day Volume Direct Billed to Others			
13 Other			
14 Other			
15			
16 TOTAL SWING SERVICE	0 \$	0 \$	0.000
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS (OS - PESCO)	(Schedule A-1 Line 17)	(Schedule A-1 Line 3)	(Schedule A-1 Line 33)
18 Commodity Other - Scheduled ITS	74,860 \$	12,969 \$	0.173
19 Imbalance Credit - FGT			
20 Imbalance Credit - Other Shippers			
21 Imbalance Credit - Transporting Customers			
22 Commodity Adjustments (PESCO)	0	(93)	0.005
23 Commodity (MS - PESCO)	0	383	0.178
24 TOTAL COMMODITY (Other)	74,860 \$	13,259 \$	(Schedule A-1 Line 31)
25 Demand (Pipeline) Enrollment (D - PESCO)	(Schedule A-1 Line 19)	(Schedule A-1 Line 4)	(Schedule A-1 Line 37)
26 Less Refund to End-Users	74,860 \$	3,243 \$	0.043
27 Less Refund to Off System			
28 Less Demand Billed to Others			
29 Other			
30 Other			
31 Other			
32 TOTAL DEMAND	74,860 \$	3,243 \$	0.043
33 Revenue Sharing - FGT			
34 Peak Shaving			
35 Other (City of Sebring Transportation Charge)			
36 Other (Western Div. Rev. Sharing Cr. - FGT Bill)	76,590 \$	2,512 \$	0.033
37 Other (Title or pay surcharge adjustment)		(721)	
38 Other (WACOG true-up)			
39 Other			
40 TOTAL OTHER	76,590 \$	1,791 \$	0.033
	(Schedule A-1 Line 20)	(Schedule A-1 Line 6)	(Schedule A-1 Line 35)

COMPANY: SEBRING GAS SYSTEM, INC.
FIRST REVISION: 07/03/95

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2
(REVISED 6/08/94)

FOR THE PERIOD OF: APRIL 94 Through MARCH 95

	CURRENT MONTH: JANUARY 1995				PERIOD TO DATE			
	ACTUAL	REVISED	DIFFERENCE		ACTUAL	REVISED	DIFFERENCE	
		ESTIMATE	AMOUNT	%		ESTIMATE	AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (A-1, LINES 1, 4 & 10)	\$13,796	\$18,212	\$4,416	24.25	\$73,587	\$76,843	\$3,256	4.24
2 TRANSPORTATION COST (A-1, LINES 2, 3, 5 & 6)	6,217	3,594	(2,623)	(72.98)	43,510	36,929	(6,581)	(17.82)
3 TOTAL (A-1, LINE 11)	20,013	21,806	1,793	8.22	117,097	113,772	(3,325)	(2.92)
4 FUEL REVENUES (A-1, LINE 14) (NET OF REVENUE TAX)	23,607	21,806	(1,801)	(8.26)	113,042	111,629	(1,413)	(1.27)
5 TRUE-UP (COLLECTED) OR REFUNDED	193	193	0	0.00	1,930	1,930	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	23,800	21,999	(1,801)	(8.18)	114,972	113,559	(1,413)	(1.24)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	3,787	193	(3,594)	(1,861.94)	(2,125)	(213)	1,912	(897.65)
8 INTEREST PROVISION - THIS PERIOD (21)	64	0	(64)	100.00	1,028	898	(130)	100.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	10,853	16,293	5,440	33.39	17,538	17,538	0	0.00
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(193)	(193)	0	0.00	(1,930)	(1,930)	0	0.00
10a FLEX RATE REFUND (if applicable)	0	0	0	ERR	0	0	0	ERR
11 TOTAL ESTIMATED ACTUAL TRUE-UP (7+8+9+10+10a)	\$14,511	\$16,293	\$1,782	10.94	\$14,511	\$16,293	\$1,782	10.94

INTEREST PROVISION				
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	\$10,853	\$16,293	\$5,440	33.39
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	14,447	16,293	1,846	11.33
14 TOTAL (12+13)	25,300	32,586	7,286	22.38
15 AVERAGE (50% OF 14)	12,650	16,293	3,643	22.38
16 INTEREST RATE - FIRST DAY OF MONTH	6.03000%	0.00000%	-6.03000%	(100.00)
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	6.10000%	0.00000%	-6.10000%	(100.00)
18 TOTAL (16+17)	12.1300%	0.00000%	-12.1300%	(100.00)
19 AVERAGE (50% OF 18)	6.06500%	0.00000%	-6.06500%	(100.00)
20 MONTHLY AVERAGE (19/12 Months)	0.50542%	0.00000%	-0.50542%	(100.00)
21 INTEREST PROVISION (15x20)	\$63.93	\$0	(\$63.93)	(100.00)

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

COMPANY: SEBRING GAS SYSTEM, INC.

TRANSPORTATION SYSTEM SUPPLY

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

FOR THE PERIOD OF:

APRIL 94 Through MARCH 95

MONTH:

JANUARY 1995

(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 (Gx0.97)	
			NOT	APPLICABLE			ERR	
							ERR	
							ERR	
							ERR	
							ERR	
							ERR	
							ERR	
							ERR	
							ERR	
							ERR	
							ERR	
							ERR	
							ERR	
							ERR	
							ERR	
							ERR	
							ERR	
							ERR	
							ERR	
							ERR	
							ERR	
TOTAL								
							WEIGHTED AVERAGE	

NOTE: CITY GATE PRICE SHOULD NOT INCLUDE FGT TRANSPORTATION CHARGES

COMPANY: SEBRING GAS SYSTEM, INC.

CONVERSION FACTOR CALCULATION

SCHEDULE A-4
(REVISED 8/15/88)

Through

APR. 84

ACTUAL FOR THE PERIOD OF:

MARCH 85

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1,04137	1,03868	1,03811	1,040894	1,03298	1,033	1,03225	1,033	1,03314	1,032	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
$\frac{\text{PRESSURE CORRECTION FACTOR (a/b)} \text{ psia}}{\text{SELLING FACTOR}}$	1.033944	1.033944	1.033944	1.033944	1.033944	1.033944	1.033944	1.033944	1.033944	1.033944	1.033944	1.033944
BTU CONTENT x PRESSURE CORRECTION FACTOR	1,07872	1,07487	1,07128	1,07682	1,06783	1,06826	1,06729	1,06808	1,06821	1,06702	0	0

PENINSULA ENERGY SERVICES CO.
 DIVISION OF CHESAPEAKE UTILITIES
 P. O. BOX 1769
 DOVER, DELAWARE 19903-1769

Natural Gas Invoice

Customer

Statement Date:

Feb. 14, 1995

Sebring Gas System
 3515 US Hwy 27 South
 Sebring, Florida 33870-5452

Attention: Jerry Melendy

Production month of: January, 1995

Service	Volume *	Unit Price	Total Price
BS	7,652 **	1.6948 ***	12,968.61
D	7,489	0.4331	3,243.49
C	7,489	0.0717	536.96
MS	7,652 **	0.0500	382.60
NNT	17,050	0.0694	1,183.27
	5,670	Take or pay surcharge adjustment	(721.22)
		WACOG trueup	(93.19)
Total Amount Due:			<u>\$17,500.52</u>

* MMBtu

**Includes 2.17% fuel

***Estimated

PAYABLE UPON RECEIPT
PAST DUE AFTER: Feb. 24, 1995

PLEASE REMIT TO:
 PENINSULA ENERGY SERVICES CO.
 P.O. BOX 1769
 DOVER, DELAWARE 19903-1769

Direct Billing Inquires To:
 Peninsula Energy Services
 P.O. Box 960
 Winter Haven, Florida 33882-0960
 (813)293-8612
 Attn: Customer Accounting

BS = Baseload Service
 D = Demand

C = FGT usage
 MS = Management Service

PGA = PGA Management
 NNT = No Notice Reservation

PENINSULA ENERGY SERVICES CO.
DIVISION OF CHESAPEAKE UTILITIES
P. O. BOX 1769
DOVER, DELAWARE 19903-1769

WACOG TRUEUP CALCULATION NOT AN INVOICE

Customer

Statement Date:

Feb. 14, 1995

Sebring Gas System
3515 US Hwy 27 South
Sebring, Florida 33870-5452

Attention: Jerry Melendy

Production month of:

Service	Volume *	Unit Price	Total Price
	3,418 Aug, 94 trueup	-0.0306	(104.59)
	3,561 Sep, 94 trueup	0.0032	11.40

Total Amount Due:

(\$93.19)

* MMBtu

**Includes 2.25% fuel

***Estimated

**PAYABLE UPON RECEIPT
PAST DUE AFTER:**

PLEASE REMIT TO:
PENINSULA ENERGY SERVICES CO.
P.O. BOX 1769
DOVER, DELAWARE 19903-1769

Direct Billing Inquires To:
Peninsula Energy Services
P.O. Box 960
Winter Haven, Florida 33882-0960
(813)293-8612
Attn: Customer Accounting

TYPE DESCRIPTION JAN FEB MAR APR MAY JUN JUL AUG SEP OCT NOV DEC

CR-95	88											
	58202.7											
RN-95	647											
	17120.8											
	735											
	75323.5											

TOTAL GAS ACCIS

SMITH RUDASILL, JR., MAYOR

COUNCIL:

GEORGE HENSLEY, PRESIDENT
MARGIE RHOADES, PRO-TEMPORE
ELLENE FIELDS
A. PAULINE WHITE
PAT WILK

SHIRLEY KITCHINGS
CITY CLERK



368 SO. COMMERCE AVE.
TELEPHONE: 813/471-5100
FAX: 813/471-5142

ROBERT H. HOFFMAN
ADMINISTRATIVE ASSISTANT

DONALD C. McKENNA
UTILITIES DIRECTOR

JIM JACOBS
BUILDING OFFICIAL

ELDRIDGE POLLARD
CODE ENFORCEMENT OFFICER
FIRE SAFETY INSPECTOR

MICHAEL SWAINE
CITY ATTORNEY

FEBRUARY 2, 1995

SEBRING GAS SYSTEM
3515 US 27 SOUTH
SEBRING, FL 33870-5452

GAS VOLUME TRANSPORTED PER THE COKER NATURAL GAS
TRANSPORTATION SYSTEM:

FEBRUARY 1, 1995 READING

7178 MCF @ \$0.35 PER MCF

\$2512.30

PLEASE REFERENCE INVOICE NUMBER ON CHECK

INVOICE #0145

REMIT TO: CITY OF SEBRING
ATTENTION: BARBARA HINES
368 SOUTH COMMERCE AVENUE
SEBRING, FL 33870-6694

THANK YOU

7178 MCF X 1.067 (BTU FACTOR) X 10 =
76,589 THERMS

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF:

SCHEDULE A-1
(REVISED 6/8/84)

CURRENT MONTH: APRIL 84 THROUGH MARCH 85

COST OF GAS PURCHASED	REVENUE		DIFFERENCE		PERIOD TO DATE		%	DIFFERENCE	
	ACTUAL	ESTIMATE	AMOUNT	%	REVENUE	ESTIMATE			
1 COMMODITY (Points)	\$1,126	\$383	\$743	(33.8)	\$3,481	\$3,258		(223)	
2 NO NOTICE SERVICE	1,183	0	0	0.00	10,510	10,510		0	
3 SHING SERVICE	0	0	0	0.00	0	0		0	
4 COMMODITY (Other)	10,921	10,488	433	4.06	67,835	63,515		(4,320)	
5 DEMAND	2,440	2,380	60	3.38	15,297	17,516		(2,219)	
6 OTHER - CITY OF BERKING TRANSPORT CHARGE AND WEST DVY REV SHARING CR. FG	1,887	(1,991)	3,878	(184.78)	11,488	(12,480)		(992)	
LEAS. IN-LINE CONTRACT	0	0	0	0.00	0	0		0	
7 COMMODITY (Points)	0	0	0	0.00	0	0		0	
8 DEMAND	0	0	0	0.00	0	0		0	
9	0	0	0	0.00	0	0		0	
10 POT 1983-84 PCA REFUND	0	0	0	0.00	0	0		0	
11 TOTAL COST	\$17,559	\$12,441	\$5,118	41.14	(11,835)	0		(11,835)	
12 NET UNBILLED	0	0	0	0.00	387,884	\$102,887		(284,997)	
13 COMPANY USE	0	0	0	0.00	0	0		0	
14 TOTAL THERM SALES	\$11,834	\$12,222	(\$388)	(3.17)	\$89,435	\$101,887		(12,452)	
THERM PURCHASED									
15 COMMODITY (Points)	58,700	54,850	3,850	3.37	358,730	408,883		(50,153)	
16 NO NOTICE SERVICE	0	0	0	0.00	0	0		0	
17 SHING SERVICE	0	0	0	0.00	0	0		0	
18 COMMODITY (Other)	58,700	54,850	3,850	3.37	358,730	407,885		(49,155)	
19 DEMAND	58,700	54,850	3,850	3.37	358,730	408,884		(50,154)	
20 OTHER - BERING TRANSPORT CHARGE BILLING DETERMINANTS ONLY	0	0	0	0.00	0	0		0	
LEAS. IN-LINE CONTRACT	0	0	0	0.00	0	0		0	
21 COMMODITY (Points)	0	0	0	0.00	0	0		0	
22 DEMAND	0	0	0	0.00	0	0		0	
23	0	0	0	0.00	0	0		0	
24 TOTAL PURCHASES	58,700	54,850	3,850	3.37	358,730	407,885		(49,155)	
25 NET UNBILLED	0	0	0	0.00	0	0		0	
26 COMPANY USE	0	0	0	0.00	0	0		0	
27 TOTAL THERM SALES	52,134	54,850	(\$2,716)	(4.98)	358,981	407,885		(48,904)	
CENTS PER THERM									
28 COMMODITY (Points)	\$0.01868	\$0.00716	\$0.01152	0.0000	\$0.05881	\$0.05887		(\$0.00006)	
29 NO NOTICE SERVICE	\$0.00000	0.00000	0.00000	0.0000	0.00000	0.00000		0.00000	
30 SHING SERVICE	\$0.00000	0.00000	0.00000	0.0000	0.00000	0.00000		0.00000	
31 COMMODITY (Other)	\$0.18281	\$0.18138	\$0.00143	0.0000	\$0.19089	\$0.20479		(\$0.01390)	
32 DEMAND	\$0.04303	\$0.04303	0.00000	0.0000	\$0.04307	\$0.04318		(\$0.00011)	
33 OTHER	\$0.03208	\$0.03830	(\$0.00622)	(188.35)	\$0.03183	\$0.03071		\$0.00112	
LEAS. IN-LINE CONTRACT	0.00000	0.00000	0.00000	0.0000	0.00000	0.00000		0.00000	
34 COMMODITY Points	0.00000	0.00000	0.00000	0.0000	0.00000	0.00000		0.00000	
35 DEMAND	0.00000	0.00000	0.00000	0.0000	0.00000	0.00000		0.00000	
36	0.00000	0.00000	0.00000	0.0000	0.00000	0.00000		0.00000	
37 TOTAL COST OF PURCHASES	\$0.30888	\$0.22882	\$0.08006	38.93	\$0.27291	\$0.251819		\$0.02109	
38 NET UNBILLED	0.00000	0.00000	0.00000	0.0000	0.00000	0.00000		0.00000	
39 COMPANY USE	0.00000	0.00000	0.00000	0.0000	0.00000	0.00000		0.00000	
40 TOTAL COST OF THERM SOLD	\$0.30888	\$0.22882	\$0.08006	38.93	\$0.27291	\$0.251819		\$0.02109	
41 TRULUP	\$0.30888	\$0.22882	\$0.08006	38.93	\$0.27291	\$0.251819		\$0.02109	
42 TOTAL COST OF GAS	\$0.00000	\$0.00000	\$0.00000	0.0000	\$0.00000	\$0.00000		\$0.00000	
43 REVENUE TAX FACTOR	1.01911	1.01911	0.00000	0.0000	\$0.23787	\$0.24782		(\$0.00995)	
44 PCA FACTOR ADJUSTED FOR TAXES (40-4)	\$0.30818	\$0.22708	\$0.11209	48.38	\$0.27308	\$0.25236		\$0.02072	
45 PCA FACTOR ROUNDED TO NEAREST .001	\$0.308	\$0.227	\$0.112	48.34	\$0.273	\$0.252		\$0.021	

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

FOR THE PERIOD OF: APRIL 94 Through MARCH 95
CURRENT MONTH: DECEMBER 1994

COMMODITY (Pipeline)	THRU	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS (C - PESCO)	56,700 \$	1,128 \$	0.020
2 Commodity Pipeline - Scheduled ITS			
3 No Nation Commodity Adjustments			
4 Commodity Adjustments			
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	56,700 \$	1,128 \$	0.020
9 Swind Service - Scheduled			
10 Alert Day Volume - FGT	0	0	(Schedule A-1 Line 28)
11 Operational Floor Order Volume - FGT			
12 Less Alert Day Volume Direct Billed to Others			
13 Other			
14 Other			
15			
16 TOTAL SWIND SERVICE	0 \$	0 \$	0.000
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS (B - PESCO)	56,700 \$	10,631 \$	(Schedule A-1 Line 30)
18 Commodity Other - Scheduled ITS			
19 Inclusion Credit - FGT			
20 Inclusion Credit - Other Shippers			
21 Inclusion Credit - Transporting Customers			
22 Commodity Adjustments (PESCO)	0	0	
23 Commodity (MS - PESCO)	0	290	0.005
24 TOTAL COMMODITY (Other)	56,700 \$	10,921 \$	0.192
DEMAND			
25 Demand (Pipeline) Enrollment (D - PESCO)	56,700 \$	2,440 \$	(Schedule A-1 Line 31)
26 Less Ratcheted to End-Users			
27 Less Ratcheted Off System			
28 Less Demand Billed to Others			
29 Other			
30 Other			
31 Other			
32 TOTAL DEMAND	56,700 \$	2,440 \$	0.043
OTHER			
33 Revenue (Sharing - FGT)			
34 Profit Sharing			
35 Other (City of Sebring Transportation Charge)			
36 Other (Western Div. Rev. Sharing Cr. - FGT Bldg)	68,847 \$	1,829 \$	0.033
37 Other		(42)	0.000
38 Other			
39 Other			
40 TOTAL OTHER	68,847 \$	1,887 \$	0.033

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2
(REVISED 6/08/94)

FOR THE PERIOD OF:

APRIL 94 Through MARCH 95

	CURRENT MONTH:				PERIOD TO DATE				
	ACTUAL	REVISED	DIFFERENCE		ACTUAL	REVISED	DIFFERENCE		
		ESTIMATE	AMOUNT	%		ESTIMATE	AMOUNT	%	
TRUE-UP CALCULATION									
1 PURCHASED GAS COST (A-1, LINES 1, 4 & 10)	\$12,049	\$10,889	(\$1,160)	(10.65)	\$59,791	\$87,041	\$27,250	31.31	
2 TRANSPORTATION COST (A-1, LINES 2, 3, 5 & 6)	5,510	1,552	(3,958)	(255.03)	37,293	15,566	(21,727)	(139.58)	
3 TOTAL (A-1, LINE 11)	17,559	12,441	(5,118)	(41.14)	97,084	102,607	5,523	5.38	
4 FUEL REVENUES (A-1, LINE 14) (NET OF REVENUE TAX)	11,834	12,222	388	3.17	89,435	101,867	12,432	12.20	
5 TRUE-UP (COLLECTED) OR REFUNDED	193	193	0	0.00	1,737	1,737	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	12,027	12,415	388	3.12	91,172	103,604	12,432	12.00	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(5,532)	(26)	5,506	(21.175.32)	(5,912)	997	6,909	692.98	
8 INTEREST PROVISION - THIS PERIOD (21)	66	0	(66)	100.00	984	0	(984)	100.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	16,512	1,815	(14,697)	(809.75)	17,538	2,336	(15,202)	(650.77)	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(193)	(193)	0	0.00	(1,737)	(1,737)	0	0.00	
10a FLEX RATE REFUND (if applicable)	0	0	0	ERR	0	0	0	ERR	
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	\$10,853	\$1,596	(\$9,257)	(580.04)	\$10,853	\$1,596	(\$9,257)	(580.01)	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	\$16,512	\$1,815	(\$14,697)	(809.75)					
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	10,787	1,596	(9,191)	(575.90)					
14 TOTAL (12+13)	27,299	3,411	(23,888)	(700.33)					
15 AVERAGE (50% OF 14)	13,650	1,706	(11,944)	(700.33)					
16 INTEREST RATE - FIRST DAY OF MONTH	5.66000%	0.00000%	-5.66000%	(100.00)					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	6.03000%	0.00000%	-6.03000%	(100.00)					
18 TOTAL (16+17)	11.69000%	0.00000%	-11.69000%	(100.00)					
19 AVERAGE (50% OF 18)	5.84500%	0.00000%	-5.84500%	(100.00)					
20 MONTHLY AVERAGE (19/12 Months)	0.48708%	0.00000%	-0.48708%	(100.00)					
21 INTEREST PROVISION (15x20)	\$66.49	\$0	(\$66.49)	(100.00)					

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

COMPANY: SEBRING GAS SYSTEM, INC.

TRANSPORTATION SYSTEM SUPPLY

SCHEDULE A-4

(REVISED 8/1983)

FOR THE PERIOD OF:

APRIL 94

Through

MARCH 95

MONTH:

DECEMBER 1994

(A) PRODUCER/SUPPLIER	(B) RECEIPT PORT	(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 (Gx2)/F	
			NOT	APPLICABLE			ERR	
							ERR	
							ERR	
							ERR	
							ERR	
							ERR	
							ERR	
							ERR	
							ERR	
							ERR	
							ERR	
							ERR	
							ERR	
							ERR	
							ERR	
							ERR	
							ERR	
							ERR	
TOTAL								ERR

NOTE: CITY GATE PRICE SHOULD NOT INCLUDE FGI TRANSPORTATION CHARGES

WEIGHTED AVERAGE

COMPANY: BERBERG GAS SYSTEM, ETC.

CONVERSION FACTOR CALCULATION

SCHEDULE A-4
(REVISED 8/1989)

ACTUAL TO THE PERIOD OF: APRIL 84

Through

MARCH 85

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED	1.04137	1.03668	1.03811	1.040594	1.03286	1.033	1.03225	1.033	1.03314	0	0	0
CCF PURCHASED												
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	14.79	14.79	14.79	14.79	14.79	14.79	14.79	14.79	14.79	14.79	14.79	14.79
PRESSURE CORRECTION FACTOR (a/b) psia	1.033944	1.033944	1.033944	1.033944	1.033944	1.033944	1.033944	1.033944	1.033944	1.033944	1.033944	1.033944
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.07972	1.07487	1.07128	1.07982	1.06765	1.06908	1.06779	1.06908	1.06921	0	0	0

PENINSULA ENERGY SERVICES CO.
DIVISION OF CHESAPEAKE UTILITIES
P. O. BOX 1739
DOVER, DELAWARE 19903-1769

Natural Gas Invoice

Customer

Statement Date:

Jan. 11, 1995

Sebring Gas System
3515 US Hwy 27 South
Sebring, Florida 33870-5452

Attention: Jerry Melendy

Production month of: December, 1994

Service	Volume *	Unit Price	Total Price
BS	5,798 **	1.8336 ***	10,631.21
D	5,670	0.4303	2,439.80
C	5,670	0.1989	1,127.76
MS	5,798 **	0.0500	289.90
NNT	0	0	0.00

Total Amount Due:

\$14,488.67

* MMBtu

** Includes 2.25% fuel

*** Estimated

PAYABLE UPON RECEIPT
PAST DUE AFTER: Jan. 21, 1995

PLEASE REMIT TO:
PENINSULA ENERGY SERVICES CO.
P.O. BOX 1769
DOVER, DELAWARE 19903-1769

Direct Billing Inquiries To:
Peninsula Energy Services
P.O. Box 960
Winter Haven, Florida 33892-0960
(813)293-8612
Attn: Customer Accounting

BS = Baseload Service

C = FGT usage

PGA = PGA Management

Florida Gas Transmission Company

AN AMERICAN ENERGY SERVICE

PAGE 1

PLEASE REFER TO THIS INVOICE NO. ON YOUR BILLING AND METER TO:

CUSTOMER: SEBILING GAS SYSTEM
 ATTN: JERRY B. NEELEY, JR.
 3515 U. S. HWY 27 SOUTH
 SEBILING, FL 33875

Wire Transfer
 ICBS Charlotte NC
 Account #
 Route #

12/31/76

01/10/75

4052

NET AMOUNT DUE \$1,161.61

CONTRACT 5138 SHIPPER SEBILING GAS SYSTEM CUSTOMER NO. 4182 PLEASE CONTACT KATY REISLER AT (713)853-7430 WITH ANY QUESTIONS REGARDING THIS INVOICE

TYPE FIRM TRANSPORTATION

RECEIPTS	DELIVERIES	PROD	BATES	DISC	NET	VOLUMES	AMOUNT					
DI NO.	NAME	FOR NO.	NAME	MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	VOLUMES	AMOUNT
				12/76	A	RES	0.3659	0.0644		0.4303	17,369	\$7,470.81
				12/76	A	RES	0.0694			0.0694	17,050	\$1,183.27
				12/76	A	TRU	0.4303			0.4303	(17,369)	(\$7,470.81)
				12/76	A	TCV						(241.66)

TOTAL FOR CONTRACT 5138 FOR MONTH OF 12/76.

*** END OF INVOICE 4052 ***

SEBRING GAS SYSTEMS, INC
ARTCAP

TYPE SALES RELAP

*** CORPORATE ***

12/30/94
PAGE-001

DESCRIPTION	QTY	G/L #	MID		G/L #	THERMS
			SALES	PRICE		
RM RESIDENTIAL METER	405		7541.71	1.0474		9109.9
CM COMMERCIAL METER	86		22635.65	.5261		43023.9
SUB-TOTAL	491		32177.36	.6172		52133.8
TOTAL	491		32177.36	.6172		52133.8

SMITH RUDASILL, JR., MAYOR

COUNCIL:

GEORGE HENSLEY, PRESIDENT
MARGIE RHOADES, PRO-TEMPORE
ELLENE FIELDS
A. PAULINE WHITE
PAT WILK

SHIPLEY KITCHINGS
CITY CLERK



388 SO. COMMERCE AVE.
TELEPHONE: 813/471-6100
FAX: 813/471-6142

ROBERT H. HOFFMAN

ADMINISTRATIVE ASSISTANT

DONALD O. McKENNA

UTILITIES DIRECTOR

JIM JACOBS

BUILDING OFFICIAL

ELDRIDGE POLLARD

CODE ENFORCEMENT OFFICER
FIRE SAFETY INSPECTOR

MICHAEL SWANNE

CITY ATTORNEY

JANUARY 5, 1995

SEBRING GAS SYSTEM
3515 US 27 SOUTH
SEBRING, FL 33870-5452

GAS VOLUME TRANSPORTED PER THE COKER NATURAL GAS
TRANSPORTATION SYSTEM:

JANUARY 1, 1995 READING

5510 MCF @ \$.35 PER MCF

\$1928.50

PLEASE REFERENCE INVOICE NUMBER ON CHECK

INVOICE #0138

REMIT TO: CITY OF SEBRING
ATTENTION: BARBARA HINES
368 SOUTH COMMERCE AVENUE
SEBRING, FL 33870-6694

THANK YOU

COMPANY: SEBRING GAS SYSTEM, INC.
FIRST REVISION: 01/19/95

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

SCHEDULE A-1
(REVISED 6/08/94)

ESTIMATED FOR THE PERIOD OF:

APRIL 94 Through MARCH 95

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE				
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
1 COMMODITY (Pipeline)	\$331	\$327	\$4	(33.61)	\$2,383	\$3,133	(\$770)	(24.58)	
2 NO NOTICE SERVICE	1,145	1,145	0	0.00	9,327	9,327	0	0.00	
3 SWING SERVICE	0	0	0	ERR	0	0	0	ERR	
4 COMMODITY (Other)	8,414	7,213	1,201	18.65	56,914	73,019	(18,105)	(22.68)	
5 DEMAND	1,964	1,958	6	0.31	12,847	15,156	(2,309)	(15.23)	
6 OTHER - CITY OF SEBRING TRANSPORT CHARGE AND WEST DIV REV SHARING CR - FG	1,455	(6,017)	7,472	(124.18)	9,609	(10,489)	20,078	(191.79)	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	0	0	0	ERR	0	0	0	ERR	
8 DEMAND	0	0	0	ERR	0	0	0	ERR	
9	0	0	0	ERR	0	0	0	ERR	
10 FGT 1993-94 PGA REFUND	0	0	0	ERR	(11,535)	0	(11,535)	ERR	
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	\$13,309	\$4,826	\$8,683	187.70	\$79,525	\$90,188	(\$10,641)	(11.80)	
12 NET UNBILLED	0	0	0	ERR	0	0	0	ERR	
13 COMPANY USE	0	0	0	ERR	0	0	0	ERR	
14 TOTAL THERM SALES	\$4,944	\$4,444	\$500	11.25	\$77,801	\$89,645	(\$12,044)	(13.44)	
THERMS PURCHASED									
15 COMMODITY (Pipeline) BILLING DETERMINANTS ONLY	48,100	45,511	589	1.29	299,030	352,043	(53,013)	(15.08)	
16 NO NOTICE SERVICE BILLING DETERMINANTS ONLY	0	0	0	ERR	0	0	0	ERR	
17 SWING SERVICE COMMODITY	0	0	0	ERR	0	0	0	ERR	
18 COMMODITY (Other) COMMODITY	48,100	45,511	589	1.29	299,030	352,955	(53,925)	(15.28)	
19 DEMAND BILLING DETERMINANTS ONLY	48,100	45,511	589	1.29	299,030	350,834	(51,804)	(14.77)	
20 OTHER - SEBRING TRANSPORT CHARGE BILLING DETERMINANTS ONLY	47,227	45,511	1,716	3.77	302,274	350,834	(48,560)	(13.84)	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	0	0	0	ERR	0	0	0	ERR	
22 DEMAND	0	0	0	ERR	0	0	0	ERR	
23	0	0	0	ERR	0	0	0	ERR	
24 TOTAL PURCHASES (+17+18+)-(21+23)	48,100	45,511	589	1.29	299,030	352,955	(53,925)	(15.28)	
25 NET UNBILLED	0	0	0	ERR	0	0	0	ERR	
26 COMPANY USE	0	0	0	ERR	0	0	0	ERR	
27 TOTAL THERM SALES (24-26 Estimated Only)	49,454	45,511	3,933	8.64	304,847	352,955	(48,108)	(13.63)	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	\$0.00718	\$0.00719	(\$0.00001)	0.0000	\$0.00790	\$0.00890	(\$0.00100)	(11.21)	
29 NO NOTICE SERVICE (2/16)	\$0.00000	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
30 SWING SERVICE (3/17)	\$0.00000	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
31 COMMODITY (Other) (4/18)	\$0.18252	\$0.15849	\$0.02403	15.16	\$0.19033	\$0.20688	(\$0.01655)	(8.00)	
32 DEMAND (5/19)	\$0.04260	\$0.04302	(\$0.00042)	(0.96)	\$0.04296	\$0.04320	(\$0.00024)	(0.55)	
33 OTHER (6/20)	\$0.03081	(\$0.13221)	\$0.16302	(123.30)	\$0.03179	(\$0.02984)	\$0.06163	(206.53)	
LESS END-USE CONTRACT									
34 COMMODITY Pipeline (7/21)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
35 DEMAND (8/22)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
36 (9/23)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
37 TOTAL COST OF PURCHASES (11/24)	\$0.28870	\$0.10165	\$0.18705	184.01	\$0.26594	\$0.255480	\$0.01048	4.10	
38 NET UNBILLED (12/25)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
39 COMPANY USE (13/26)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
40 TOTAL COST OF THERM SOLD (11/27)	\$0.28917	\$0.10185	\$0.18752	184.80	\$0.26087	\$0.25548	\$0.00541	2.12	
41 TRUE-UP (E-2)	(\$0.00399)	(\$0.00399)	\$0.00000	0.00	(\$0.00399)	(\$0.00399)	\$0.00000	0.00	
42 TOTAL COST OF GAS (40+41)	\$0.28518	\$0.09786	\$0.18752	171.53	\$0.25688	\$0.25147	\$0.00541	2.15	
43 REVENUE TAX FACTOR	1.01911	1.01911	0.00	0.00	1.01911	1.01911	0.00000	0.00	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	\$0.27025	\$0.09953	\$0.17072	171.53	\$0.26179	\$0.25828	\$0.00551	2.15	
45 PGA FACTOR ROUNDED TO NEAREST .001	\$0.270	\$0.100	\$0.170	170.00	\$0.262	\$0.258	\$0.006	2.34	

COMPANY: SEBRING GAS SYSTEM, INC.

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

SCHEDULE A-1S

FOR THE PERIOD OF: APRIL 84 Through MARCH 86
 CURRENT MONTH: NOVEMBER 1984

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS (C - PESCO)	46,100 \$	331 \$	0.007
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustments			
4 Commodity Adjustments			
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
6 TOTAL COMMODITY (Pipeline)	46,100 \$	331 \$	0.007
SWING SERVICE			
9 Swing Service - Scheduled	0	0	(Schedule A-1 Line 28)
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			
17 Commodity Other - Scheduled FTS (B6 - PESCO)	46,100 \$	7,930 \$	(Schedule A-1 Line 30) 0.172
18 Commodity Other - Scheduled ITS			
19 Imbalance Credit - FGT			
20 Imbalance Credit - Other Shippers			
21 Imbalance Credit - Transporting Customers	0	248	0.000
22 Commodity Adjustments (PESCO)	0	238	0.005
23 Commodity (A8 - PESCO)	46,100 \$	6,414 \$	0.177
24 TOTAL COMMODITY (Other)	46,100 \$	1,984 \$	(Schedule A-1 Line 31) 0.043
DEMAND			
25 Demand (Pipeline) Entitlement (D - PESCO)			
26 Less Reimbursed to End-Users			
27 Less Reimbursed Off System			
28 Less Demand Billed to Others			
29 Other			
30 Other			
31 Other			
32 TOTAL DEMAND	46,100 \$	1,984 \$	(Schedule A-1 Line 32) 0.043
OTHER			
33 Revenue Sharing - FGT			
34 Peak Shaving			
35 Other (City of Sebring Transportation Charge)	47,227 \$	1,548 \$	0.033
36 Other (Western Div. Rev. Sharing Cr. - FGT Bill)		(93)	0.000
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER	47,227 \$	1,455 \$	(Schedule A-1 Line 33) 0.033

COMPANY: SEBRING GAS SYSTEM, INC.
FIRST REVISION: 01/19/95

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2
(REVISED 6/08/94)

FOR THE PERIOD OF: APRIL 94 Through MARCH 95

	CURRENT MONTH:				PERIOD TO DATE			
	ACTUAL	REVISED	DIFFERENCE		ACTUAL	REVISED	DIFFERENCE	
		ESTIMATE	AMOUNT	%		ESTIMATE	AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (A-1, LINES 1, 4 & 10)	\$8,745	\$7,540	(\$1,205)	(15.98)	\$47,742	\$76,152	\$28,410	37.31
2 TRANSPORTATION COST(A-1, LINES 2,3,5 & 6)	4,564	(2,914)	(7,478)	256.62	31,783	14,014	(17,769)	(126.79)
3 TOTAL (A-1, LINE 11)	13,309	4,626	(8,683)	(187.70)	79,525	90,168	10,641	11.80
4 FUEL REVENUES (A-1, LINE 14) (NET OF REVENUE TAX)	4,944	4,444	(500)	(11.25)	77,601	89,645	12,044	13.44
5 TRUE-UP (COLLECTED) OR REFUNDED	193	193	0	0.00	1,544	1,544	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	5,137	4,637	(500)	(10.78)	79,145	91,189	12,044	13.21
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(8,172)	11	8,183	74,390.91	(380)	1,023	1,403	137.15
8 INTEREST PROVISION-THIS PERIOD (21)	92	0	(92)	100.00	898	0	(898)	100.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	24,785	1,997	(22,788)	(1,141.11)	17,538	2,336	(15,202)	(650.77)
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(193)	(193)	0	0.00	(1,544)	(1,544)	0	0.00
10a FLEX RATE REFUND (if applicable)	0	0	0	ERR	0	0	0	ERR
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	\$16,512	\$1,815	(\$14,697)	(809.73)	\$16,512	\$1,815	(\$14,697)	(809.75)
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	\$24,785	\$1,997	(\$22,788)	(1,141.11)				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	16,420	1,815	(14,605)	(804.68)				
14 TOTAL (12+13)	41,205	3,812	(37,393)	(980.93)				
15 AVERAGE (50% OF 14)	20,603	1,906	(18,697)	(980.93)				
16 INTEREST RATE - FIRST DAY OF MONTH	5.00000%	0.00000%	-5.00000%	(100.00)				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.66000%	0.00000%	-5.66000%	(100.00)				
18 TOTAL (16+17)	10.6600%	0.00000%	-10.6600%	(100.00)				
19 AVERAGE (50% OF 18)	5.33000%	0.00000%	-5.33000%	(100.00)				
20 MONTHLY AVERAGE (19/12 Months)	0.44417%	0.00000%	-0.44417%	(100.00)				
21 INTEREST PROVISION (15x20)	\$91.51	\$0	(\$91.51)	(100.00)				

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

COMPANY: SEBRING GAS SYSTEM, INC.

**TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE**

SCHEDULE A-3
(REVISED 8/19/93)

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

NOVEMBER 1994

APRIL 94

Through

MARCH 95

DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GR/FUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
					NOT	APPLICABLE					ERR
						0					ERR
						0					ERR
						0					ERR
						0					ERR
						0					ERR
						0					ERR
						0					ERR
						0					ERR
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						0					ERR
						0					ERR
						0					ERR
						0					ERR
						0					ERR
						0					ERR
						0					ERR
						0					ERR
						0					ERR
TOTAL						0	0	0	0	0	ERR

COMPANY: SEBRING GAS SYSTEM, INC.

TRANSPORTATION SYSTEM SUPPLY

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

FOR THE PERIOD OF:

APRIL 94 Through

MARCH 95

MONTH:

NOVEMBER 1994

(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			ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
							ERR
TOTAL				WEIGHTED AVERAGE			

NOTE: CITY GATE PRICE SHOULD NOT INCLUDE FGT TRANSPORTATION CHARGES

CONVERSION FACTOR CALCULATION

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

ACTUAL FOR THE PERIOD OF: APRIL 94

through

MARCH 95

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED _____ = AVERAGE BTU CONTENT	1.04137	1.03668	1.03611	1.040594	1.03258	1.033	1.03225	1.033	0	0	0	0
CCF PURCHASED												
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	1.033944	1.033944	1.033944	1.033944	1.033944	1.033944	1.033944	1.033944	1.033944	1.033944	1.033944	1.033944
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.07872	1.07487	1.07128	1.07592	1.06783	1.06808	1.06729	1.06808	0	0	0	0

PENINSULA ENERGY SERVICES CO.
DIVISION OF CHESAPEAKE UTILITIES
P. O. BOX 1769
DOVER, DELAWARE 19903-1769

Natural Gas Invoice

Customer

Statement Date:

Dec. 13, 1994

Sebring Gas System
3515 US Hwy 27 South
Sebring, Florida 33870-6452

Attention: Jerry Melendy

Production month of: November, 1994

Service	Volume *	Unit Price	Total Price
BS	4,714 **	1.6822 ***	7,929.89
D	4,610	0.4303	1,983.68
C	4,610	0.0717	330.54
MS	4,714 **	0.0500	235.70
NNT	0	0	0.00
	WACOG Trueup		248.20
			0.00
Total Amount Due:			<u>\$10,728.01</u>

* MMBtu

** Includes 2.25% fuel

*** Estimated

PAYABLE UPON RECEIPT

PAST DUE AFTER: Dec. 23, 1994

PLEASE REMIT TO:
PENINSULA ENERGY SERVICES CO.
P.O. BOX 1769
DOVER, DELAWARE 19903-1769

Direct Billing Inquires To:
Peninsula Energy Services
P.O. Box 900
Winter Haven, Florida 33882-0900
(813)899-8012
Attn: Customer Accounting

BS - Baseload Service
D - Demand

O - FGT usage
MS - Management Service

PGA - PGA Management
NNT - No Notice Reservation



Florida Gas Transmission Company

An ENBRON/SOHAT Affiliate

PAGE

DATE	11/30/94	CUSTOMER: SEBRING GAS SYSTEM ATTN: JERRY H. MELENDY, JR. 3515 U. S. HWY 27 SOUTH SEBRING, FL 33875	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO: Wire Transfer NCHB Charlotte NC Account # Route #
DUE	12/10/94		
INVOICE NO.	3665		
TOTAL AMOUNT DUE	\$1,052.05		

CONTRACT 5138 SHIPPER SEBRING GAS SYSTEM CUSTOMER NO. 4182 PLEASE CONTACT KATHY NISLER
TYPE FIRM TRANSPORTATION AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS		DELIVERIES		PROD		RATES			VOLUMES			
POI NO.	NAME	POI NO.	NAME	MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
	RESERVATION CHARGE			11/94	A	RES	0.3659	0.0644		0.4303	16,800	\$7,229.04
	NO NOTICE RESERVATION CHARGE			11/94	A	NHR	0.0694			0.0694	16,500	\$1,145.10
	TEMPORARY RELINQUISHMENT CREDIT			11/94	A	TRL	0.4303			0.4303	(16,800)	(\$7,229.04)
	WESTERN DIVISION REVENUE SHARING CREDIT			11/94	A	TCW						(993.05)
TOTAL FOR CONTRACT 5138 FOR MONTH OF 11/94.											16,500	\$1,052.05

*** END OF INVOICE 3665 ***

TRANSACTION CODE (TC): A - ACTUALS R - REVERSALS

SEBRING GAS SYSTEMS, INC
ACRTCAP

TYPE SALES RECAP

***** FINAL *****

11/30/94
PAGE-001

TYPE DESCRIPTION	MTD				YTD			
	COUNT	THERMS	SALES	PRICE	COUNT	THERMS	SALES	PRICE
RM RESIDENTIAL METER	560	6026.6	6659.10	1.1049	1474	11814.7	16033.64	1.3570
CM COMMERCIAL METER	82	43417.8	17242.70	.3971	243	107652.6	44271.25	.4112
SUB TOTAL	642	49444.4	23901.96	.4834	1717	119467.3	60304.89	.5047
GRAND TOTAL	642	49444.4	23901.96	.4834	1717	119467.3	60304.89	.5047

SMITH RUDASILL, JR., MAYOR

COUNCIL:

GEORGE HENSLEY, PRESIDENT
MARGIE RHOADES, PRO-TEMPORE
ELLENE FIELDS
A. PAULINE WHITE
PAT WILK

SHIRLEY KITCHINGS
CITY CLERK



368 SO. COMMERCE AVE.
TELEPHONE: 813/471-5100
FAX: 813 / 471-5142

ROBERT H. HOFFMAN
ADMINISTRATIVE ASSISTANT

DONALD C. McKENNA
UTILITIES DIRECTOR

JIM JACOBS
BUILDING OFFICIAL

ELDRIDGE POLLARD
CODE ENFORCEMENT OFFICER
FIRE SAFETY INSPECTOR

MICHAEL SWAINE
CITY ATTORNEY

DECEMBER 1, 1994

SEBRING GAS SYSTEM
3515 US 27 SOUTH
SEBRING, FL 33870-5452

GAS VOLUME TRANSPORTED PER THE COKER NATURAL GAS
TRANSPORTATION SYSTEM:

DECEMBER 1, 1994 READING

4422 MCF @ \$.35 PER MCF

\$1547.70

REMIT TO: CITY OF SEBRING
ATTENTION: BARBARA HINES
368 SOUTH COMMERCE AVENUE
SEBRING, FL 33870-6694

PLEASE REFERENCE INVOICE NUMBER ON CHECK

INVOICE #0130

THANK YOU

COMPANY: SEBRING GAS SYSTEM, INC.
FIRST REVISION: 12/19/94

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

SCHEDULE A-1
(REVISED 6/8/94)

ESTIMATED FOR THE PERIOD OF:

APRIL 01 Through MARCH 95

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE				
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
1 COMMODITY (Pipeline)	\$283	\$262	\$21	(33.61)	\$2,032	\$2,806	(\$774)	(27.56)	
2 NO NOTICE SERVICE	2,151	2,151	0	0.00	8,182	8,182	0	0.00	
3 SWING SERVICE	0	0	0	ERR	0	0	0	ERR	
4 COMMODITY (Other)	6,111	5,795	316	5.45	48,500	65,806	(17,306)	(26.30)	
5 DEMAND	1,696	1,570	126	8.03	10,863	13,198	(2,335)	(17.54)	
6 OTHER - CITY OF SEBRING TRANSPORT CHARGE AND WEST DIV REV SHARING CR - FG:	1,245	(6,370)	7,615	(119.54)	8,154	(4,452)	12,606	(283.15)	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	0	0	0	ERR	0	0	0	ERR	
8 DEMAND	0	0	0	ERR	0	0	0	ERR	
9	0	0	0	ERR	0	0	0	ERR	
10 FGT 1993-94 PGA REFUND	0	0	0	ERR	(11,535)	0	(11,535)	ERR	
11 TOTAL COST (1+2+3+4+5+6-10)-(7+8+9)	\$11,486	\$3,408	\$8,078	237.03	\$88,216	\$85,540	(\$19,324)	(22.59)	
12 NET UNBILLED	0	0	0	ERR	0	0	0	ERR	
13 COMPANY USE	0	0	0	ERR	0	0	0	ERR	
14 TOTAL THERM SALES	\$3,372	\$3,262	\$110	3.37	\$72,657	\$85,201	(\$12,544)	(14.72)	
THERMS PURCHASED									
15 COMMODITY (Pipeline) BILLING DETERMINANTS ONLY	39,420	38,477	2,943	8.07	252,930	308,532	(53,602)	(17.49)	
16 NO NOTICE SERVICE BILLING DETERMINANTS ONLY	0	0	0	ERR	0	0	0	ERR	
17 SWING SERVICE COMMODITY	0	0	0	ERR	0	0	0	ERR	
18 COMMODITY (Other) COMMODITY	39,420	37,389	2,031	5.43	252,930	307,444	(54,514)	(17.73)	
19 DEMAND BILLING DETERMINANTS ONLY	39,420	38,477	2,943	8.07	252,930	305,323	(52,393)	(17.16)	
20 OTHER - SEBRING TRANSPORT CHARGE BILLING DETERMINANTS ONLY	40,212	38,477	3,735	10.24	255,047	305,323	(50,276)	(18.47)	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	0	0	0	ERR	0	0	0	ERR	
22 DEMAND	0	0	0	ERR	0	0	0	ERR	
23	0	0	0	ERR	0	0	0	ERR	
24 TOTAL PURCHASES (+17+18+)-(21+23)	39,420	37,389	2,031	5.43	252,930	307,444	(54,514)	(17.73)	
25 NET UNBILLED	0	0	0	ERR	0	0	0	ERR	
26 COMPANY USE	0	0	0	ERR	0	0	0	ERR	
27 TOTAL THERM SALES (24-26 Estimated Only)	36,990	37,369	(399)	(1.07)	255,403	307,444	(52,041)	(18.93)	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	\$0.00718	\$0.00718	(\$0.00000)	0.0000	\$0.00803	\$0.00915	(\$0.00112)	(12.24)	
29 NO NOTICE SERVICE (2/16)	\$0.00000	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
30 SWING SERVICE (3/17)	\$0.00000	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
31 COMMODITY (Other) (4/18)	\$0.15502	\$0.15499	\$0.00003	0.02	\$0.19175	\$0.21404	(\$0.02229)	(10.41)	
32 DEMAND (5/19)	\$0.04302	\$0.04304	(\$0.00002)	(0.04)	\$0.04303	\$0.04323	(\$0.00020)	(0.46)	
33 OTHER (6/20)	\$0.03096	(\$0.17483)	\$0.20579	(117.73)	\$0.03197	(\$0.01458)	\$0.04655	(319.26)	
LESS END-USE CONTRACT									
34 COMMODITY Pipeline (7/21)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
35 DEMAND (8/22)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
36	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
37 TOTAL COST OF PURCHASES (11/24)	\$0.29137	\$0.09115	\$0.20022	219.66	\$0.26180	\$0.278230	(\$0.01643)	(5.91)	
38 NET UNBILLED (12/25)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
39 COMPANY USE (13/26)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
40 TOTAL COST OF THERM SOLD (11/27)	\$0.31052	\$0.09115	\$0.21937	240.67	\$0.25926	\$0.27823	(\$0.01897)	(6.82)	
41 TRUE-UP (E-2)	(\$0.00399)	(\$0.00399)	\$0.00000	0.00	(\$0.00399)	(\$0.00399)	\$0.00000	0.00	
42 TOTAL COST OF GAS (40+41)	\$0.30653	\$0.08716	\$0.21937	251.69	\$0.25527	\$0.27424	(\$0.01897)	(6.92)	
43 REVENUE TAX FACTOR	1.01911	1.01911	0.00	0.00	1.01911	1.01911	0.00000	0.00	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	\$0.31239	\$0.08883	\$0.22356	251.69	\$0.26015	\$0.27948	(\$0.01933)	(6.92)	
45 PGA FACTOR ROUNDED TO NEAREST .00:	\$0.312	\$0.089	\$0.223	250.56	\$0.260	\$0.279	(\$0.019)	(6.81)	

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

FOR THE PERIOD OF: APRIL 94 Through MARCH 95
CURRENT MONTH: OCTOBER 1994

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS (C - PESCO)	39,420 \$	263 \$	0.007
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustments			
4 Commodity Adjustments			
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	39,420 \$	263 \$	0.007
9 Swing Service - Scheduled	(Schedule A-1 Line 19)	0	(Schedule A-1 Line 20)
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
17 Commodity Other - Scheduled FTS (S - PESCO)	39,420 \$	6,009 \$	(Schedule A-1 Line 30)
18 Commodity Other - Scheduled ITS			
19 Imbalance Cashout - FGT			
20 Imbalance Cashout - Other Shippers			
21 Imbalance Cashout - Transporting Customers			
22 Commodity Adjustments (PESCO)	0	0	0.000
23 Commodity (MS - PESCO)	0	202	0.005
24 TOTAL COMMODITY (Other)	39,420 \$	6,111 \$	0.155
25 Demand (Pipeline) Entitlement (D - PESCO)	(Schedule A-1 Line 18)	(Schedule A-1 Line 4)	(Schedule A-1 Line 31)
26 Less Requisitioned to End-Users	39,420 \$	1,696 \$	0.043
27 Less Requisitioned Off System			
28 Less Demand Billed to Others			
29 Other			
30 Other			
31 Other			
32 TOTAL DEMAND	39,420 \$	1,696 \$	0.043
33 Revenue Sharing - FGT	(Schedule A-1 Line 19)	(Schedule A-1 Line 5)	(Schedule A-1 Line 32)
34 Peak Sharing			
35 Other (City of Sebring Transportation Charge)			
36 Other (Western Div. Rev. Sharing Cr. - FGT Bill)	40,212 \$	1,318 \$	0.033
37 Other		(73)	
38 Other			
39 Other			
40 TOTAL OTHER	40,212 \$	1,245 \$	0.033
(E) Sub A-1 Line 20	(Schedule A-1 Line 6)	(Schedule A-1 Line 33)	(Schedule A-1 Line 33)

FOR THE PERIOD OF:

APRIL 84 Through MARCH 85

	CURRENT MONTH: OCTOBER 1984				PERIOD TO DATE			
	ACTUAL	REVISED	DIFFERENCE		ACTUAL	REVISED	DIFFERENCE	
		ESTIMATE	AMOUNT	%		ESTIMATE	AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (A-1, LINES 1, 4 & 10)	\$6,394	\$8,057	(\$337)	(5.56)	\$38,997	\$68,812	\$29,815	43.16
2 TRANSPORTATION COST (A-1, LINES 2, 3, 5 & 6)	5,092	(2,649)	(7,741)	292.22	27,219	16,928	(10,291)	(60.79)
3 TOTAL (A-1, LINE 11)	11,486	3,408	(8,078)	(237.03)	66,216	85,540	19,324	22.59
4 FUEL REVENUES (A-1, LINE 14) (NET OF REVENUE TAX)	3,372	3,262	(110)	(3.37)	72,657	85,201	12,544	14.72
5 TRUE-UP (COLLECTED) OR REFUNDED	193	193	0	0.00	1,351	1,351	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	3,585	3,455	(110)	(3.18)	74,008	86,552	12,544	14.49
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(7,921)	47	7,968	16,953.19	7,792	1,012	(6,780)	(669.96)
8 INTEREST PROVISION - THIS PERIOD (21)	120	0	(120)	100.00	806	0	(806)	100.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	32,779	2,143	(30,636)	(1,429.58)	17,538	2,336	(15,202)	(650.77)
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(193)	(193)	0	0.00	(1,351)	(1,351)	0	0.00
10a FLEX RATE REFUND (if applicable)	0	0	0	ERR	0	0	0	ERR
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	\$24,785	\$1,997	(\$22,788)	(1,141.12)	\$24,785	\$1,997	(\$22,788)	(1,141.11)
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	\$32,779	\$2,143	(\$30,636)	(1,429.58)				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	24,665	1,997	(22,668)	(1,135.10)				
14 TOTAL (12+13)	57,444	4,140	(53,304)	(1,287.54)				
15 AVERAGE (50% OF 14)	28,722	2,070	(26,652)	(1,287.54)				
16 INTEREST RATE - FIRST DAY OF MONTH	5.04000%	0.00000%	-5.04000%	(100.00)				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.00000%	0.00000%	-5.00000%	(100.00)				
18 TOTAL (16+17)	10.0400%	0.00000%	-10.0400%	(100.00)				
19 AVERAGE (50% OF 18)	5.02000%	0.00000%	-5.02000%	(100.00)				
20 MONTHLY AVERAGE (19/12 Months)	0.41833%	0.00000%	-0.41833%	(100.00)				
21 INTEREST PROVISION (15x20)	\$120.15	\$0	(\$120.15)	(100.00)				

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

COMPANY: SEBRING GAS SYSTEM, INC.

TRANSPORTATION SYSTEM SUPPLY

SCHEDULE A-4
(REVISED 8/1/83)

FOR THE PERIOD OF: APRIL 94 Through MARCH 95

MONTH: OCTOBER 1994

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

NOTE: CITY GATE PRICE SHOULD NOT INCLUDE FGT TRANSPORTATION CHARGES

COMPANY: SEBRING GAS SYSTEM, INC. CONVERSION FACTOR CALCULATION SCHEDULE A-4
 (REVISED 8/19/93)

ACTUAL FOR THE PERIOD OF: APRIL 94 through MARCH 95

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED	1 04137	1 03958	1 03611	1 04059	1 03258	1 033	1 03225	0	0	0	0	0
CCF PURCHASED												
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 * PRESSURE CORRECTION FACTOR	1.07672	1.07487	1.07128	1.07592	1.06763	1.06608	1.06728	0	0	0	0	0

PENINSULA ENERGY SERVICES CO.
DIVISION OF CHESAPEAKE UTILITIES
P. O. BOX 1769
DOVER, DELAWARE 19903-1769

Natural Gas Invoice

Customer

Statement Date:

Nov. 14, 1994

Sebring Gas System
3515 US Hwy 27 South
Sebring, Florida 33870-5452

Attention: Jerry Melendy

Production month of: October, 1994

Service	Volume *	Unit Price	Total Price
3S	4,031 **	1.4660 ***	5,909.45
D	3,942	0.4303	1,696.24
C	3,942	0.0717	282.64
MS	4,031 **	0.0500	201.55
NNT	0	0	0.00
			0.00
			0.00
			0.00
Total Amount Due:			\$8,089.89

* MMBtu

**Includes 2.25% fuel

***Estimated

PAYABLE UPON RECEIPT
PAST DUE AFTER Nov. 24, 1994

PLEASE REMIT TO:
PENINSULA ENERGY SERVICES CO.
P.O. BOX 1769
DOVER, DELAWARE 19903-1769

Direct Billing Inquiries To:
Peninsula Energy Services
P.O. Box 800
Winter Haven, Florida 33882-0800
(813)299-8812
Attn: Customer Accounting

S = Baseload Service
D = Demand

C = FGT usage
MS = Management Service

BGA = BGA Management
NNT = No Notice Reservation

GAS TRANS. STATATION



Florida Gas Transmission Company
An ENERCON/VERBENT AFFILIATE

PAGE 1

DATE	10/31/94	CUSTOMER SEBRING GAS SYSTEM ATTN: JERRY B. McLENDY, JR. 3515 U. S. HWY 27 SOUTH SEBRING, FL 33873	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO: Wire Transfer NOLB Charlotte NC Account # Route #
DUE	11/10/94		
INVOICE NO.	3360		
TOTAL AMOUNT DUE	82,078.25		

CONTRACT 5138 SHIPPER SEBRING GAS SYSTEM CUSTOMER NO. 4182
 TYPE FIRM TRANSPORTATION PLEASE CONTACT KATY HESLER AT (713)853-3904 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS		DELIVERIES		RATES		NET	VOLUMES	AMMSTU DRY	AMOUNT		
POI NO.	NAME	POI NO.	NAME	MONTH	TC RC					BASE	SURCHARGES
	NO NOTICE RESERVATION CHARGE			10/94	A RES	0.3659	0.0644		0.4303	37,541	\$16,153.
	TEMPORARY RELINQUISHMENT CREDIT			10/94	A BRK	0.0694			0.0694	31,000	82,151.
	WESTERN DIVISION RECEIVABLE SEBRING CREDIT			10/94	A TRL	0.4303			0.4303	(37,541)	(816,153.)
				10/94	A YCU						(873.)

TOTAL FOR CONTRACT 5138 FOR MONTH OF 10/94.
 *** END OF INVOICE 3360 ***

31,000 82,078.

SEBRING GAS SYSTEMS, INC
ACRTCAP

TYPE SALES RECAP

***** FINAL *****

10/31/94
PAGE-001

TYPE	DESCRIPTION	MTD				YTD			
		COUNT	THERMS	SALES	PRICE	COUNT	THERMS	SALES	PRICE
RH	RESIDENTIAL METER	487	2472.1	4438.97	1.7956	914	5788.1	9374.46	1.6196
CH	COMMERCIAL METER	81	34517.8	13671.98	.3960	161	64234.8	27028.47	.4207
	SUB TOTAL	568	35989.9	18110.95	.4896	1075	70022.9	36402.93	.5198
	GRAND TOTAL	568	36989.9	18110.95	.4896	1075	70022.9	36402.93	.5198

SMITH RUDASILL, JR., MAYOR

COUNCIL:

GEORGE HENSLEY, PRESIDENT
MARGIE RHOADES, PRO-TEMPORRE
ELLENE FIELDS
A. PAULINE WHITE
PAT WILK

SHIRLEY KITCHINGS
CITY CLERK



368 SO. COMMERCE AVE.
TELEPHONE: 813/471-5100
FAX: 813 / 471-5142

ROBERT H. HOFFMAN
ADMINISTRATIVE ASSISTANT

DONALD C. McKENNA
UTILITIES DIRECTOR

JIM JACOBS
BUILDING OFFICIAL

ELDRIDGE POLLARD
CODE ENFORCEMENT OFFICER
FIRE SAFETY INSPECTOR

MICHAEL SWAINE
CITY ATTORNEY

NOVEMBER 2, 1994

SEBRING GAS SYSTEM
3515 US 27 SOUTH
SEBRING, FL 33870-5452

GAS VOLUME TRANSPORTED PER THE COKER NATURAL GAS
TRANSPORTATION SYSTEM:

NOVEMBER 1, 1994 READING

3765 MCF @ \$.35 PER MCF

\$1317.75

REMIT TO: CITY OF SEBRING
ATTENTION: BARBARA HINES
368 SOUTH COMMERCE AVENUE
SEBRING, FL 33870-6694

PLEASE REFERENCE INVOICE NUMBER ON CHECK

INVOICE #0127

THANK YOU

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Purchased Gas Recovery)
)
_____)

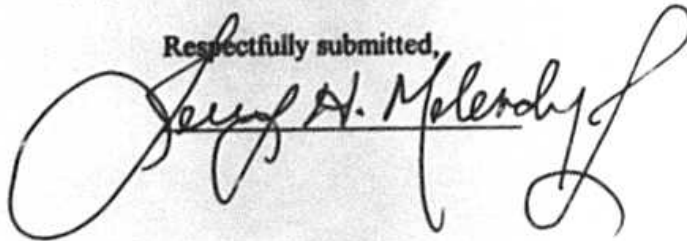
Docker No. 950003-GU

Submitted for Filing October 1, 1995

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing petition, together with the attached Schedules A-1 through A-7 has been served upon all known parties of record in the docket, by U.S. mail dated this 7th day of November.

Respectfully submitted,


Sergio A. Melendez