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October 4, 2011

**BY HAND DELIVERY**

Ms. Ann Cole  
Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

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COMMISSION  
CLERK

Re: Docket No. 110003-GU - **Purchased gas adjustment (PGA) true-up.**

Dear Ms. Cole :

Enclosed for filing in the above-referenced Docket, please find an original and 15 copies of Florida City Gas's Amended Petition for Approval of PGA Factor, as well as the supporting Amended Direct Testimony of Mr. Thomas Kaufmann and corrected Exhibit TK-2 (Composite Exhibit consisting of Schedules E-1 {winter}, E-1, E-1R, E-2, E-3, E-4, and E-5). Also enclosed is a copy of the referenced exhibit in native format on CD. Unfortunately, an technical glitch in on of the Excel formulas associated with the original filing on September 9 resulted in numerous errors in that filing. Florida City Gas respectfully asks that the Commission accept this amended filing and apologizes for any inconvenience this may have caused.

Thank you for your kind assistance with this filing. Please do not hesitate to let me know if you have any questions whatsoever.

Sincerely,

Beth Keating  
Gunster, Yoakley & Stewart, P.A.  
215 South Monroe St., Suite 601  
Tallahassee, FL 32301  
(850) 521-1706

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cc: Parties of Record

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2. Schedule E-4 shows the projected true-up for the current period January 2011 through December 2011 is an over-recovery of **\$357,639**.

3. The total true-up as shown on Schedule E-4 is an over-recovery of **\$97,774**, to be applied to the projected period.

4. Estimated therm purchases for resale during the projected period are 43,156,954.

5. Schedule E-4 presents a true-up refund factor of 0.227 cents per therm to be applied during the projected period.

6. The total cost of gas for the projected period is **\$32,900,251** as shown on Schedule E-1 line 11 **with projected therm sales revenues of \$32,882,028**.

7. The weighted average cost of gas (WACOG) for the projected period is 76.234 cents per therm as shown on Schedule E-1 line 40.

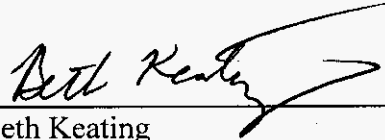
8. The 0.227 cents per therm true up factor decreases the WACOG during the projected period to 76.007 cents per therm (before the regulatory assessment fees) or 76.390 cents per therm after the regulatory assessment fees as shown on Schedule E-1 lines 42 and 44 respectively. In order to avoid a large under-recovery in the winter season, City Gas has chosen to establish a maximum levelized purchased gas factor based on the Company's expected winter cost of gas. The levelized purchased gas factor based on the Company's expected winter cost of gas is 81.634 cents per therm before the regulatory assessment fees and 82.045 cents per therm after the regulatory assessment fees. This is the appropriate levelized gas cost factor (cap) for City Gas for the projected period.

Docket No. 110003-GU  
October 4, 2011

9. City Gas' proposal filed herewith, as corrected, consists of Schedules E-1 (winter), E-1, E-1R, E-2, E-3, E-4, E-5 and the prepared Amended Direct Testimony of Thomas Kaufmann.

WHEREFORE, Florida City Gas Company respectfully requests that the Commission accept this amended filing and enter its order approving the Company's proposed winter cost based levelized PGA true-up factor for the period January 2012 through December 2012 of 81.634 cents per therm (before the regulatory assessment fees) or 82.045 cents per therm after the regulatory assessment fees.

RESPECTFULLY SUBMITTED this 4th day of October, 2011.




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*Attorneys for Florida City Gas*

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of Florida City Gas's Amended Petition for Approval of the Purchased Gas (PGA) True-Up Amount in Docket No. 110003-GU, along with the Amended Direct Testimony of Mr. Thomas Kaufmann and corrected Exhibit TK-2, has been furnished by regular U.S. Mail to the following parties of record this 4th day of October, 2011:

Thomas A. Geoffroy/Cheryl Martin Florida Public Utilities Company P.O. Box 3395 West Palm Beach, FL 33402-3395	Ansley Watson, Jr. MacFarlane Ferguson Law Firm P.O. Box 1531 Tampa, FL 33601-1531
Melvin Williams Florida City Gas 933 East 25 <sup>th</sup> Street Hialeah, FL 33013-3498	J.R. Kelly/Patricia Christensen Office of Public Counsel c/o The Florida Legislature 111 West Madison Street Room 812 Tallahassee, FL 32399-1400
Paula Brown Peoples Gas System P.O. Box 111 Tampa, FL 33601-0111	Mr. Stuart L. Shoaf St. Joe Natural Gas Company, Inc. P.O. Box 549 Port St. Joe, FL 32457-0549
TECO Energy, Inc. Javier Cuebas P.O. Box 111 Tampa, FL 33601-0111	Elizabeth Wade/David Weaver/Brian Sulmonetti AGL Resources Inc. Ten Peachtree Place Location 1470 Atlanta, GA 30309
	Jennifer Crawford Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399

  
Beth Keating  
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Tallahassee, FL 32301  
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1           **BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

2                           AMENDED DIRECT TESTIMONY OF

3                                   THOMAS KAUFMANN

4                                   ON BEHALF OF FLORIDA CITY GAS

5                                   DOCKET NO. 110003-GU

6                                   October 4, 2011

7  
8   **Q.     PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

9   A.     My name is Thomas Kaufmann. My business address is Elizabethtown  
10         Gas, 300 Connell Drive, Suite 3000, Berkeley Heights, NJ 07922.

11 **Q.     BY WHOM ARE YOU EMPLOYED, AND IN WHAT CAPACITY?**

12 A.     I am currently employed as a Manager of Rates and Tariffs and have  
13         responsibilities for Florida City Gas ("City Gas" or "the Company").

14 **Q.     BRIEFLY STATE YOUR EDUCATIONAL BACKGROUND AND**  
15 **EMPLOYMENT EXPERIENCE.**

16 A.     In June 1977, I graduated from Rutgers University, Newark, N.J.,  
17         with a Bachelor of Arts degree in Business Administration, majoring  
18         in accounting and economics. In July 1979, I graduated from  
19         Fairleigh Dickinson University, Madison, N.J., with a Masters of  
20         Business Administration, majoring in finance. My professional  
21         responsibilities have encompassed financial analysis, accounting,  
22         planning, and pricing in manufacturing and energy services  
23         companies in both regulated and deregulated industries. In 1977, I  
24         was employed by Allied Chemical Corp. as a staff accountant. In

1           1980, I was employed by Celanese Corp. as a financial analyst. In  
2           1981, I was employed by Suburban Propane as a Strategic  
3           Planning Analyst, promoted to Manager of Rates and Pricing in  
4           1986 and to Director of Acquisitions and Business Analysis in 1990.  
5           In 1993, I was employed by Concurrent Computer as a Manager,  
6           Pricing Administration. In 1996 I joined NUI as a Rate Analyst, was  
7           promoted to Manager of Regulatory Support in August, 1997 and  
8           Manager of Regulatory Affairs in February, 1998, and named  
9           Manager of Rates and Tariffs in July 1998.

10   **Q.   PLEASE EXPLAIN THE PURPOSE OF YOUR TESTIMONY.**

11   A.   The purpose of my testimony, generally, is to present the revised  
12       estimate of the Company's projection of gas costs for the period  
13       August 2011 through December 2011 and the Company's  
14       projection of gas costs for the period January 2012 through  
15       December 2012. In addition I will present the development of the  
16       maximum rate to be charged to customers for the period January  
17       2012 through December 2012.

18   **Q.   PLEASE EXPLAIN WHY CITY GAS IS SUBMITTING A REVISED**  
19       **FILING.**

20   A.   Unfortunately, we discovered that the Schedules used to track City  
21       Gas's purchased gas costs, revenues, and true-up amounts for  
22       purposes of the PGA proceeding contained an anomaly in one of  
23       the Excel formulas. The problem carried over across several  
24       Schedules because the spreadsheets are linked. In preparing our

1           September filing, this problem was not picked and, as a result, the  
2           filing contained several erroneous amounts. I have now corrected  
3           these errors, as well as the filing, and ask that the Commission  
4           accept this corrected version.

5   **Q.   HAS THE COMPANY PREPARED THE FORMS AS PRESCRIBED**  
6   **BY THE COMMISSION FOR THIS PURPOSE?**

7   A.   Yes. The forms prescribed by the Commission are being filed at  
8           this time. Copies are attached to my testimony as Amended Exhibit  
9           \_\_\_ (TK-2).

10 **Q.   CAN YOU EXPLAIN THE PROJECTION METHODOLOGY?**

11 A.   Yes. Under this methodology, which was adopted by Order No.  
12       PSC-93-0708-FOF-GU of this Commission on May 10, 1993 and  
13       modified in Docket No. 980269-PU on June 10, 1998, gas  
14       companies are to project their gas costs each twelve months for the  
15       ensuing twelve month period ending in December. A per therm rate  
16       is developed for the weighted average cost of gas (WACOG). This  
17       rate, based on the average of the winter and summer seasons,  
18       would lead to over or under-recoveries of gas costs in the two  
19       seasons. This problem is mitigated by establishing a maximum  
20       levelized purchased gas factor based on the Company's expected  
21       winter cost of gas, thereby eliminating a large under-recovery in that  
22       season. The Company is then able to flex downward in the summer  
23       in order to match market conditions and eliminate the potential for a  
24       large over-recovery for the remainder of the period.



1 **Q. WHAT IF THE ACTUAL COST EXCEEDS THE MAXIMUM RATE**  
2 **AS PROJECTED?**

3 A. If re-projected gas costs for the remaining period exceed projected  
4 recoveries by at least 10% for the twelve month period, a mid-  
5 course correction may formally be requested by the Company.

6 **Q. WHAT HAPPENS TO THE DIFFERENCES THAT RESULT FROM**  
7 **MISESTIMATES, THAT IS, THE MISMATCHES BETWEEN**  
8 **ESTIMATED AND ACTUAL COSTS?**

9 A. The forms take this into consideration. Form E-2 calculates the  
10 projected differences using estimated figures, and form E-4  
11 calculates the final true-up using actual figures. These differences  
12 are flowed back to customers through the true-up factor included in  
13 gas costs billed in the subsequent twelve month period.

14 **Q. ARE ANY FLORIDA GAS TRANSMSSION (FGT) RATE**  
15 **CHANGES PROPOSED WHICH ARE REFLECTED IN THIS**  
16 **FILING?**

17 A. No, the FGT rates used in the preparation of this filing are those in  
18 effect on September 1, 2011

19 **Q. CAN YOU SUMMARIZE THE CONTENTS OF THE SCHEDULES**  
20 **SUBMITTED AS PART OF THIS FILING?**

21 A. Yes. Schedule E-1 shows the projected period, January 2012  
22 through December 2012. For 2012, the Company estimates the  
23 gas purchases for resale will be 43,156,954 therms (Line 15) at a  
24 total cost of **\$32,882,028** (Line 11) with a resulting WACOG of

1           76.234 cents per therm (Line 40) before the application of the true-  
2           up factor and the regulatory assessment fee. Schedule E-4 shows  
3           the difference between the estimated actual and actual true-up for  
4           the prior period, January 2010 through December 2010, is an  
5           under-recovery of **\$259,865** (Column 3, Line 4). The projected true-  
6           up for the current period, January 2011 through December 2011, is  
7           an over-recovery of **\$357,639** (Column 4, line 4). The total true-up  
8           as shown on Schedule E-4 is an over-recovery of **\$97,774** for a  
9           true-up refund factor of 0.227 cents per therm that would be applied  
10          during the projected period (Schedule E-1, Line 41). This true-up  
11          factor decreases the gas cost factor during the projected period to  
12          76.007 cents per therm (Line 42) before the regulatory assessment  
13          fee. With the regulatory assessment fee added, the PGA factor is  
14          **76.390** cents per therm (Line 44) based on the average of the  
15          winter and summer seasons.

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**Q. DOES THE ANALYSIS FOR THE PROJECTED PERIOD  
SUMMARIZED ABOVE PROVIDE A SUFFICIENT BASIS TO SET  
THE PGA CAP IN 2012?**

A. No. As shown on Schedule E-1 (winter), City Gas has chosen to  
establish a maximum levelized purchased gas factor based on the  
Company's expected winter cost of gas as follows:

1  
2

Winter Average, per Therm

Total Cost (Line 11)	\$19,036,109
Total Therm Sales (Line 27)	23,254,273
(Line 11/ Line 27)	\$0.81861
True-up	(\$0.00227)
Before Regulatory Assessment	\$0.81634
Revenue Tax Factor	1.00503
Purchased Gas Factor	\$0.82045

3

4 As shown above, the maximum levelized purchased gas factor  
5 based on the Company's expected winter cost of gas is 81.634  
6 cents per therm before the regulatory assessment fee and 82.045  
7 cents per therm after the regulatory assessment fee. If approved by  
8 the Commission, 82.045 cents per therm would be the maximum  
9 gas cost factor that City Gas may charge its customers for the  
10 period January 2012 through December 2012.

11

12 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

13 **A. Yes, it does.**

**AMENDED**  
**EXHIBIT TK-2**  
**(SCHEDULES E-1 WINTER, E-1, E-1/R, E-2,**  
**E-3, E-4, AND E-5)**

COMPANY:		Org. File		\$0.82045		SCHEDULE E-1		
FLORIDA CITY GAS						(REVISED FORM 9/22/00)		
ORIGINAL ESTIMATE FOR THE PROJECTED PERI		Revised		\$0.82045		PGA CAP w/ assessment		
2012 Winter Months		Difference		(\$0.00000)				
COST OF GAS PURCHASED		PROJECTION						
		OCT	NOV	DEC	JAN	FEB	MAR	TOTAL
1	COMMODITY (Pipeline)	\$9,621	\$10,141	\$11,014	\$11,564	\$10,743	\$10,866	\$63,949
2	NO NOTICE RESERVATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	COMMODITY (Other)	\$2,068,249	\$2,229,040	\$2,473,482	\$2,366,503	\$2,194,062	\$2,241,151	\$13,572,487
5	DEMAND	\$574,321	\$910,011	\$939,170	\$939,170	\$880,777	\$939,170	\$5,182,619
6	OTHER	\$33,078	\$34,110	\$41,320	\$38,088	\$36,353	\$34,105	\$217,054
	<b>LESS END-USE CONTRACT</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$2,685,269	\$3,183,303	\$3,464,986	\$3,355,325	\$3,121,935	\$3,225,292	\$19,036,110
12	NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	COMPANY USE	(\$1,534)	(\$1,726)	(\$1,729)	(\$1,595)	(\$1,598)	(\$1,632)	(\$9,813)
14	THERM SALES REVENUES	\$2,683,735	\$3,181,577	\$3,463,257	\$3,353,730	\$3,120,337	\$3,223,660	\$19,026,296
<b>THERMS PURCHASED</b>								
15	COMMODITY (Pipeline)	3,498,579	3,687,691	4,005,237	4,205,056	3,906,372	3,951,338	23,254,273
16	NO NOTICE RESERVATION	-	-	-	-	-	-	-
17	SWING SERVICE	-	-	-	-	-	-	-
18	COMMODITY (Other)	3,462,779	3,651,291	3,961,437	4,162,056	3,865,372	3,913,238	23,016,173
19	DEMAND	10,035,320	16,244,400	16,785,880	16,785,880	15,702,920	16,785,880	92,340,280
20	OTHER	37,800	38,400	45,800	45,000	43,000	40,100	250,100
	<b>LESS END-USE CONTRACT</b>	-	-	-	-	-	-	-
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-
22	DEMAND	-	-	-	-	-	-	-
23		-	-	-	-	-	-	-
24	TOTAL PURCHASES (+17+18+20)-(21+23)	3,500,579	3,689,691	4,007,237	4,207,056	3,908,372	3,953,338	23,266,273
25	NET UNBILLED	-	-	-	-	-	-	-
26	COMPANY USE	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(12,000)
27	TOTAL THERM SALES (24-26)	3,498,579	3,687,691	4,005,237	4,205,056	3,906,372	3,951,338	23,254,273
<b>CENTS PER THERM</b>								
28	COMMODITY (Pipeline) (1/15)	0.00275	0.00275	0.00275	0.00275	0.00275	0.00275	0.00275
29	NO NOTICE RESERVATION (2/16)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	SWING SERVICE (3/17)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
31	COMMODITY (Other) (4/18)	\$0.59728	\$0.61048	\$0.62439	0.56859	0.56762	0.57271	0.58969
32	DEMAND (5/19)	\$0.05723	\$0.05602	\$0.05595	0.05595	0.05609	0.05595	0.05613
33	OTHER (6/20)	\$0.87508	\$0.88828	\$0.90219	0.84639	0.84542	0.85051	0.86787
	<b>LESS END-USE CONTRACT</b>	-	-	-	-	-	-	-
34	COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
35	DEMAND (8/22)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
37	TOTAL COST (11/24)	0.76709	0.86276	0.86468	0.79755	0.79878	0.81584	0.81818
38	NET UNBILLED (12/25)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
39	COMPANY USE (13/26)	0.76709	0.86276	0.86468	0.79755	0.79878	0.81584	0.81818
40	TOTAL THERM SALES (11/27)	0.76753	0.86322	0.86511	0.79793	0.79919	0.81625	0.81861
41	TRUE-UP (E-2)	(0.00227)	(0.00227)	(0.00227)	(0.00227)	(0.00227)	(0.00227)	(0.00227)
42	TOTAL COST OF GAS (40+41)	0.76527	0.86096	0.86285	0.79566	0.79692	0.81399	0.81634
43	REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.76912	0.86529	0.86719	0.79966	0.80093	0.81808	0.82045
45	PGA FACTOR ROUNDED TO NEAREST .001	0.769	0.865	0.867	0.800	0.801	0.818	0.820

COMPANY:		PURCHASED GAS ADJUSTMENT												SCHEDULE E-1			
FLORIDA CITY GAS		COST RECOVERY CLAUSE CALCULATION												(REVISED FORM 9/24/00)			
ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD:		JANUARY 2012 Through DECEMBER 2012															
		PROJECTION															
COST OF GAS PURCHASED		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL			
1	COMMODITY (Pipeline)	\$11,584	\$10,743	\$10,868	\$9,508	\$9,834	\$8,983	\$8,941	\$9,076	\$8,392	\$9,621	\$10,141	\$11,014	\$118,682			
2	INTRA-DAY SUPPLY RESERVATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
3	SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
4	COMMODITY (Other)	\$2,366,503	\$2,194,062	\$2,241,151	\$1,979,039	\$2,057,561	\$1,887,235	\$1,887,090	\$1,936,537	\$1,786,817	\$2,068,249	\$2,229,040	\$2,473,462	\$25,106,765			
5	DEMAND	\$939,170	\$880,777	\$939,170	\$653,038	\$534,814	\$518,629	\$534,814	\$518,629	\$534,814	\$518,629	\$574,321	\$910,011	\$939,170	\$8,477,358		
6	OTHER	\$38,088	\$36,353	\$34,105	\$32,538	\$28,666	\$26,024	\$38,184	\$22,679	\$28,302	\$33,078	\$34,110	\$41,320	\$397,446			
<b>LESS END-USE CONTRACT</b>																	
7	COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
8	DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
9	Margin Sharing	\$0	\$0	\$0	\$0	\$1,200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,200,000			
10																	
11	TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$3,355,325	\$3,121,935	\$3,225,292	\$2,674,122	\$1,430,874	\$2,443,871	\$2,468,029	\$2,503,105	\$2,343,140	\$2,685,269	\$3,183,303	\$3,464,886	\$32,900,251			
12	NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
13	COMPANY USE	(\$1,596)	(\$1,598)	(\$1,632)	(\$1,546)	(\$800)	(\$1,495)	(\$1,518)	(\$1,516)	(\$1,535)	(\$1,534)	(\$1,726)	(\$1,729)	(\$18,223)			
14	THERM SALES REVENUES	\$3,353,730	\$3,120,337	\$3,223,660	\$2,672,576	\$1,430,075	\$2,442,376	\$2,467,511	\$2,501,589	\$2,341,605	\$2,683,735	\$3,181,577	\$3,463,257	\$32,882,028			
<b>THERMS PURCHASED</b>																	
15	COMMODITY (Pipeline SCH E5 L-6)	4,205,056	3,906,372	3,951,338	3,457,279	3,576,168	3,266,369	3,251,110	3,300,202	3,051,553	3,498,579	3,687,691	4,005,237	43,156,954			
16	INTRA-DAY SUPPLY RESERVATION	0	0	0	0	0	0	0	0	0	0	0	0	0			
17	SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0			
18	COMMODITY (Other L15-L19-L26)	4,162,056	3,865,372	3,913,238	3,421,279	3,544,768	3,234,869	3,209,010	3,276,102	3,019,853	3,462,779	3,651,291	3,961,437	42,721,854			
19	DEMAND	16,785,880	15,702,920	16,785,880	10,769,100	9,193,980	8,897,400	9,193,980	8,897,400	8,897,400	10,035,320	16,244,400	16,785,880	148,486,120			
20	OTHER	45,000	43,000	40,100	38,000	33,400	33,700	44,100	26,100	33,700	37,800	38,400	45,800	459,100			
<b>LESS END-USE CONTRACT</b>																	
21	COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0			
22	DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0			
23		0	0	0	0	0	0	0	0	0	0	0	0	0			
24	TOTAL PURCHASES (+17+18+20)-(21+23)	4,207,056	3,908,372	3,953,338	3,459,279	3,578,168	3,268,369	3,253,110	3,302,202	3,053,553	3,500,579	3,689,691	4,007,237	43,180,954			
25	NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0			
26	COMPANY USE	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(24,000)			
27	TOTAL THERM SALES (24-26)	4,205,056	3,906,372	3,951,338	3,457,279	3,576,168	3,266,369	3,251,110	3,300,202	3,051,553	3,498,579	3,687,691	4,005,237	43,156,954			
<b>CENTS PER THERM</b>																	
28	COMMODITY (Pipeline) (1/15)	0.00275	0.00275	0.00275	0.00275	0.00275	0.00275	0.00275	0.00275	0.00275	0.00275	0.00275	0.00275	0.00275			
29	INTRA-DAY SUPPLY RESERVATION (2/16)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000			
30	SWING SERVICE (3/17)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000			
31	COMMODITY (Other) (4/18)	0.56859	0.56762	0.57271	0.57845	0.58045	0.58344	0.58806	0.59111	0.59169	0.59728	0.61048	0.62439	0.58768			
32	DEMAND (5/19)	0.05595	0.05609	0.05595	0.06064	0.05817	0.05829	0.05817	0.05817	0.05829	0.05723	0.05602	0.05595	0.05709			
33	OTHER (6/20)	0.84839	0.84542	0.85051	0.85625	0.85625	0.86124	0.86586	0.86891	0.86949	0.87508	0.88828	0.90219	0.86571			
<b>LESS END-USE CONTRACT</b>																	
34	COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000			
35	DEMAND (8/22)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000			
36		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000			
37	TOTAL COST (11/24)	0.79755	0.79878	0.81584	0.77303	0.79889	0.74773	0.75898	0.75801	0.76735	0.76709	0.86278	0.86468	0.78192			
38	NET UNBILLED (12/25)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000			
39	COMPANY USE (13/26)	0.79755	0.79878	0.81584	0.77303	0.79889	0.74773	0.75898	0.75801	0.76735	0.76709	0.86276	0.86468	0.78192			
40	TOTAL THERM SALES (11/27)	0.79793	0.79919	0.81625	0.77348	0.80011	0.74819	0.75944	0.75847	0.76785	0.76753	0.86322	0.86511	0.78234			
41	TRUE-UP (E-2)	(0.00227)	(0.00227)	(0.00227)	(0.00227)	(0.00227)	(0.00227)	(0.00227)	(0.00227)	(0.00227)	(0.00227)	(0.00227)	(0.00227)	(0.00227)			
42	TOTAL COST OF GAS (40+41)	0.79566	0.79692	0.81399	0.77121	0.79785	0.74593	0.75718	0.75620	0.76559	0.76527	0.86096	0.86285	0.78007			
43	REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503			
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.79968	0.80093	0.81808	0.77509	0.79985	0.74968	0.76098	0.76001	0.76944	0.76912	0.86529	0.86719	0.78390			
45	PGA FACTOR ROUNDED TO NEAREST .001	0.800	0.801	0.818	0.775	0.800	0.750	0.761	0.760	0.769	0.768	0.885	0.867	0.764			

COMPANY:		PURCHASED GAS ADJUSTMENT											SCHEDULE E-1/R	
FLORIDA CITY GAS		COST RECOVERY CLAUSE CALCULATION											(REVISED FORM 9/24/00)	
REVISED ESTIMATE FOR THE PROJECTED PERIOD:		JANUARY 2011 Through					DECEMBER 2011							
COST OF GAS PURCHASED	ACTUAL							REVISED PROJECTION					TOTAL	
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC		
1 COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,792	\$8,455	\$8,765	\$9,421	\$10,905	\$46,339	
2 NO NOTICE RESERVATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4 COMMODITY (Other)	\$2,122,434	\$1,419,978	\$1,509,603	\$1,245,810	\$1,238,605	\$1,529,460	\$1,257,607	\$1,440,104	\$1,573,784	\$1,644,699	\$1,793,574	\$2,119,227	\$18,894,885	
5 DEMAND	\$1,083,196	\$981,637	\$1,083,196	\$653,028	\$534,814	\$518,651	\$534,814	\$534,814	\$518,629	\$574,321	\$910,011	\$939,170	\$8,866,282	
6 OTHER	\$41,030	\$49,989	\$45,464	\$151,223	(\$2,440)	(\$70,895)	\$145,783	\$19,104	\$26,803	\$30,240	\$30,999	\$37,485	\$504,785	
<b>LESS END-USE CONTRACT</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
7 COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8 DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$3,246,660	\$2,451,604	\$2,638,263	\$2,050,061	\$1,770,979	\$1,977,216	\$1,938,204	\$2,002,813	\$2,127,671	\$2,258,026	\$2,744,006	\$3,106,787	\$28,312,291	
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13 COMPANY USE	(\$123)	(\$5)	(\$9)	(\$846)	(\$277)	(\$290)	(\$467)	(\$1,254)	(\$1,385)	(\$1,418)	(\$1,603)	(\$1,568)	(\$9,244)	
14 THERM SALES REVENUES	\$3,295,556	\$2,927,986	\$2,456,069	\$2,191,673	\$2,043,483	\$1,935,683	\$1,648,653	\$2,001,560	\$2,126,286	\$2,256,608	\$2,742,403	\$3,105,220	28,731,180	
<b>THERMS PURCHASED</b>														
15 COMMODITY (Pipeline)	3,766,937	4,265,952	3,452,787	3,108,011	2,449,528	3,302,834	2,751,358	3,197,157	3,074,652	3,187,298	3,425,954	3,965,503	39,967,971	
16 NO NOTICE RESERVATION	0	0	0	0	0	0	0	0	0	0	0	0	0	
17 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	
18 COMMODITY (Other)	3,775,279	4,320,662	3,526,167	3,047,861	2,585,478	3,127,234	2,911,678	3,171,057	3,040,952	3,149,498	3,387,554	3,919,703	39,963,123	
19 DEMAND	24,897,622	20,909,215	18,285,880	12,269,100	10,693,980	10,397,400	10,693,980	9,193,980	8,897,400	10,035,320	16,244,400	16,785,880	169,304,157	
20 OTHER	549,721	378,755	43,012	40,123	5,242	66,173	673,164	26,100	33,700	37,800	38,400	45,800	1,937,990	
<b>LESS END-USE CONTRACT</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	
21 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0	
22 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	0	0	0	0	0	0	0	0	0	0	0	0	0	
24 TOTAL PURCHASES (17+18+20)-(21+23)	4,325,000	4,699,417	3,569,179	3,087,984	2,590,720	3,193,407	3,584,842	3,197,157	3,074,652	3,187,298	3,425,954	3,965,503	41,901,113	
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0	
26 COMPANY USE	(193)	(8)	(13)	(1,219)	(399)	(419)	(563)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(12,814)	
27 TOTAL THERM SALES (24-26)	5,273,703	4,235,699	3,798,040	3,390,375	3,160,717	2,994,092	2,831,505	3,195,157	3,072,652	3,185,298	3,423,954	3,963,503	42,524,695	
<b>CENTS PER THERM</b>														
28 COMMODITY (Pipeline) (1/15)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00275	0.00275	0.00275	0.00275	0.00275	0.00116	
29 NO NOTICE RESERVATION (2/16)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
30 SWING SERVICE (3/17)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
31 COMMODITY (Other) (4/18)	0.56219	0.32865	0.42811	0.40875	0.47906	0.48908	0.43192	0.45414	0.51753	0.52221	0.52946	0.54066	0.47281	
32 DEMAND (5/19)	0.04351	0.04695	0.05924	0.05323	0.05001	0.04988	0.05001	0.05817	0.05829	0.05723	0.05602	0.05595	0.05237	
33 OTHER (6/20)	0.07464	0.13198	1.05701	3.76899	-0.46547	-1.07136	0.21656	0.73194	0.79533	0.80001	0.80726	0.81846	0.26047	
<b>LESS END-USE CONTRACT</b>	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
34 COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
35 DEMAND (8/22)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
36	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
37 TOTAL COST (11/24)	0.75067	0.52168	0.73918	0.66388	0.68359	0.61916	0.54067	0.62644	0.69200	0.70845	0.80095	0.78345	0.67569	
38 NET UNBILLED (12/25)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
39 COMPANY USE (13/26)	0.63731	0.62500	0.69231	0.69401	0.69424	0.69212	0.82948	0.62683	0.69245	0.70889	0.80141	0.78385	0.72139	
40 TOTAL THERM SALES (11/27)	0.61563	0.57880	0.69464	0.60467	0.56031	0.66037	0.68451	0.62683	0.69245	0.70889	0.80141	0.78385	0.66578	
41 TRUE-UP (E-2)	(0.00151)	(0.00151)	(0.00151)	(0.00151)	(0.00151)	(0.00151)	(0.00151)	(0.00151)	(0.00151)	(0.00151)	(0.00151)	(0.00151)	(0.00151)	
42 TOTAL COST OF GAS (40+41)	0.61412	0.57729	0.69313	0.60316	0.55880	0.65886	0.68300	0.62532	0.69094	0.70738	0.79990	0.78234	0.66427	
43 REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.61721	0.58019	0.69661	0.60619	0.56161	0.66218	0.68644	0.62846	0.69442	0.71094	0.80393	0.78627	0.66762	
45 PGA FACTOR ROUNDED TO NEAREST .001	0.617	0.58	0.697	0.606	0.562	0.662	0.686	0.628	0.694	0.711	0.804	0.786	0.668	

COMPANY:  
FLORIDA CITY GAS

CALCULATION OF TRUE-UP AMOUNT

SCHEDULE E-2  
(REVISED FORM 9/24/99)

FOR THE CURRENT PERIOD: JANUARY 2011 Through DECEMBER 2011

	ACTUAL												REVISED PROJECTIONS					TOTAL PERIOD
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC						
<b>TRUE-UP CALCULATION</b>																		
1 PURCHASED GAS COST	\$2,163,464	\$1,469,967	\$1,555,067	\$1,397,033	\$1,236,165	\$1,458,565	\$1,403,390	\$1,459,207	\$1,600,587	\$1,674,940	\$1,824,573	\$2,156,712	\$19,399,670					
2 TRANSPORTATION COST	\$1,083,196	\$981,637	\$1,083,196	\$653,028	\$534,814	\$518,651	\$534,814	\$543,606	\$527,085	\$583,086	\$919,433	\$950,075	\$8,912,621					
3 TOTAL COST	\$3,246,660	\$2,451,604	\$2,638,263	\$2,050,061	\$1,770,979	\$1,977,216	\$1,938,204	\$2,002,813	\$2,127,671	\$2,258,026	\$2,744,006	\$3,106,787	\$28,312,291					
4 FUEL REVENUES (Net of Revenue Tax)	\$3,295,556	\$2,927,986	\$2,456,069	\$2,191,673	\$2,043,483	\$1,935,683	\$1,648,653	\$2,001,560	\$2,126,286	\$2,256,608	\$2,742,403	\$3,105,220	\$28,731,180					
4a Under-recovery*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$251,916)	(\$596,647)	(\$670,928)	(\$1,037,991)	(\$1,132,382)	(\$3,689,863)					
4b ADJUSTED NET FUEL REVENUES *	\$3,295,556	\$2,927,986	\$2,456,069	\$2,191,673	\$2,043,483	\$1,935,683	\$1,648,653	\$1,749,644	\$1,529,639	\$1,585,681	\$1,704,412	\$1,972,838	\$25,041,317					
5 TRUE-UP (COLLECTED) OR REFUNDED	\$47,695	\$24,644	\$24,644	\$24,644	\$24,644	\$24,644	\$24,644	\$75,347	\$75,347	\$75,347	\$75,347	\$75,339	\$572,285					
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	\$3,343,251	\$2,952,630	\$2,480,713	\$2,216,317	\$2,068,127	\$1,960,327	\$1,673,297	\$1,824,991	\$1,604,986	\$1,661,028	\$1,779,759	\$2,048,177	\$25,613,602					
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	\$96,591	\$501,026	(\$157,550)	\$166,256	\$297,148	(\$16,889)	(\$264,907)	(\$177,822)	(\$522,685)	(\$596,999)	(\$964,247)	(\$1,058,611)	(\$2,698,689)					
8 INTEREST PROVISION-THIS PERIOD (21)	\$71	\$126	\$142	\$116	\$278	\$455	\$473	\$367	\$324	\$261	\$175	\$66	\$2,854					
8a ADJUST PRIOR MONTHS' INTEREST																		
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	\$312,428	\$361,395	\$837,903	\$655,845	\$797,573	\$2,915,102	\$4,084,757	\$3,793,679	\$3,540,876	\$2,943,169	\$2,271,084	\$1,231,665	\$312,428					
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(\$47,695)	(\$24,644)	(\$24,644)	(\$24,644)	(\$24,644)	(\$24,644)	(\$24,644)	(\$75,347)	(\$75,347)	(\$75,347)	(\$75,347)	(\$75,339)	(\$572,285)					
10a ADJUSTMENTS (if applicable)	\$0	\$0	(\$6)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$6)					
10b OSS 50% MARGIN SHARING	\$0	\$0	\$0	\$0	\$1,844,747	\$1,210,733	(\$2,000)	\$0	\$0	\$0	\$0	\$0	\$3,053,480					
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a+10b)	\$361,395	\$837,903	\$655,845	\$797,573	\$2,915,102	\$4,084,757	\$3,793,679	\$3,540,876	\$2,943,169	\$2,271,084	\$1,231,665	\$97,782	\$97,782					
<b>INTEREST PROVISION</b>																		
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9+10a)	\$312,428	\$361,395	\$837,897	\$655,845	\$797,573	\$2,915,102	\$4,084,757	\$3,793,679	\$3,540,876	\$2,943,169	\$2,271,084	\$1,231,665						
13 ENDING TRUE-UP BEFORE INTEREST (12+10b+7-5)	\$361,324	\$837,777	\$655,703	\$797,457	\$2,914,824	\$4,084,302	\$3,793,206	\$3,540,510	\$2,942,845	\$2,270,823	\$1,231,490	\$97,716						
14 TOTAL (12+13)	\$673,752	\$1,199,172	\$1,493,599	\$1,453,301	\$3,712,397	\$6,999,404	\$7,877,962	\$7,334,189	\$6,483,721	\$5,213,992	\$3,502,574	\$1,329,381						
15 AVERAGE (50% OF 14)	\$336,876	\$599,586	\$746,800	\$726,652	\$1,856,199	\$3,499,702	\$3,938,981	\$3,667,094	\$3,241,860	\$2,606,996	\$1,751,287	\$664,691						
16 INTEREST RATE - FIRST DAY OF MONTH	0.00250	0.00250	0.00250	0.00200	0.00190	0.00160	0.00160	0.00120	0.00120	0.00120	0.00120	0.00120						
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.00250	0.00250	0.00200	0.00190	0.00160	0.00160	0.00120	0.00120	0.00120	0.00120	0.00120	0.00120						
18 TOTAL (16+17)	0.00500	0.00500	0.00450	0.00390	0.00350	0.00320	0.00280	0.00240	0.00240	0.00240	0.00240	0.00240						
19 AVERAGE (50% OF 18)	0.00250	0.00250	0.00225	0.00195	0.00175	0.00160	0.00140	0.00120	0.00120	0.00120	0.00120	0.00120						
20 MONTHLY AVERAGE (19/12 Months)	0.00021	0.00021	0.00019	0.00016	0.00015	0.00013	0.00012	0.00010	0.00010	0.00010	0.00010	0.00010						
21 INTEREST PROVISION (15x20)	71	126	142	116	278	455	473	367	324	261	175	66						

\* Under-recovery equals the Monthly sales volume on Sch E1/R times the difference of the Projected Cost of Gas on Sch E-1/R less the anticipated PGA rate.



COMPANY:  
FLORIDA CITY GAS

TRANSPORTATION PURCHASES  
SYSTEM SUPPLY AND END USE

SCHEDULE E-3  
(REVISED FORM 9/24/99)

ESTIMATED FOR THE PROJECTED PERIOD OF:

JANUARY 2012 Through DECEMBER 2012

Month	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	COMMODITY COST			DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
						TOTAL PURCHASED	THIRD PARTY	PIPELINE			
Jan	Various	Sys/End-Use	FTS	4,162,056		4,162,056		\$7,367	\$939,170	\$4,197	22.84289
Feb	Various	Sys/End-Use	FTS	3,865,372		3,865,372		\$6,842	\$880,777	\$3,901	23.06426
Mar	Various	Sys/End-Use	FTS	3,913,238		3,913,238		\$6,926	\$939,170	\$3,940	24.27750
Apr	Various	Sys/End-Use	FTS	3,421,279		3,421,279		\$6,056	\$653,038	\$3,452	19.36544
May	Various	Sys/End-Use	FTS	3,544,768		3,544,768		\$6,274	\$534,814	\$3,560	15.36485
June	Various	Sys/End-Use	FTS	3,234,669		3,234,669		\$5,725	\$518,629	\$3,257	16.31116
July	Various	Sys/End-Use	FTS	3,209,010		3,209,010		\$5,680	\$534,814	\$3,261	16.94461
Aug	Various	Sys/End-Use	FTS	3,276,102		3,276,102		\$5,799	\$534,814	\$3,277	16.60172
SeP	Various	Sys/End-Use	FTS	3,019,853		3,019,853		\$5,345	\$518,629	\$3,047	17.45188
Oct	Various	Sys/End-Use	FTS	3,462,779		3,462,779		\$6,129	\$574,321	\$3,492	16.86341
Nov	Various	Sys/End-Use	FTS	3,651,291		3,651,291		\$6,463	\$910,011	\$3,678	25.20074
Dec	Various	Sys/End-Use	FTS	3,961,437		3,961,437		\$7,012	\$939,170	\$4,003	23.98585
<b>TOTAL</b>				42,721,854		42,721,854		\$75,618	\$8,477,358	\$43,064	20.12094

COMPANY:  
FLORIDA CITY GAS

CALCULATION OF TRUE-UP AMOUNT  
PROJECTED PERIOD

SCHEDULE E-4  
(REVISED FORM 9/24/99)

ESTIMATED FOR THE PROJECTED PERIOD:

JANUARY 2012

Through

DECEMBER 2012

		PRIOR PERIOD: JANUARY 10 - DECEMBER 10			CURRENT PERIOD: JAN '11 - DEC '11				
		(1) SEVEN MONTHS ACTUAL PLUS FIVE MONTHS REVISED ESTIMATE	(2) ACTUAL	(3) Col(2)-Col(1) DIFFERENCE	(4) SEVEN MONTHS ACTUAL PLUS FIVE MONTHS REVISED ESTIMATE	(5) Col(3)+Col(4) TOTAL TRUE-UP			
1	TOTAL THERM SALES \$ E-2 Line 6	\$28,308,038	A-2 Line 6 \$28,833,528	\$525,490	E-2 Line 6 \$25,613,602	\$26,139,092			
2	TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION E-2 Line 7	(\$1,548,588)	A-2 Line 7 (\$1,808,746)	(\$260,158)	E-2 Line 7 (\$2,698,689)	(\$2,958,847)			
2a	ADJUSTMENTS * E-2 Line 10a	\$0	A-2 Line 10b \$0	\$0	E-2 Line 10a (\$6)	(\$6)			
2a	OSS 50% MARGIN SHARING E-2 Line 10b	\$1,279,835	A-2 Line 10b \$1,279,835	\$0	E-2 Line 10b \$3,053,480	\$3,053,480			
3	INTEREST PROVISION FOR THIS PERIOD E-2 Line 8	\$4,736	A-2 Line 8 \$5,029	\$293	E-2 Line 8 \$2,854	\$3,147			
4	END OF PERIOD TOTAL NET TRUE-UP L2+2a+L3	(\$264,017)	(\$523,882)	(\$259,865)	\$357,639	\$97,774			

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

COLUMN (1)	DATA OBTAINED FROM SCHEDULE (E-2)	TOTAL TRUE-UP DOLLARS	<u>Over / (Under) Recovered</u>		<u>True-up charge / (credit)</u>	
COLUMN (2)	DATA OBTAINED FROM SCHEDULE (A-2)	PROJECTED THERM SALES	\$97,774	equals	(\$0.00227)	\$/Therm
LINE 4 COLUMN (3)	SAME AS LINE 7 SCHEDULE (A-7)		43,156,954		(\$0.227)	Cents Per Therm
LINE 4 COLUMN (1)	SAME AS LINE 8 SCHEDULE (A-7)					
LINE 2 COLUMN (4)	SAME AS LINE 7 SCHEDULE (E-2)					
LINE 3 COLUMN (4)	SAME AS LINE 8 SCHEDULE (E-2)					

\* Audit Adjustment

COMPANY:	THERM SALES AND CUSTOMER DATA												SCHEDULE E-5
FLORIDA CITY GAS	ESTIMATED FOR THE PROJECTED PERIOD: JANUARY 2012 through DECEMBER 2012												(REVISED FORM 9/03)
													Page 1 of 2
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
<b>THERM SALES (FIRM)</b>													
1 RESIDENTIAL	1,978,127	1,749,803	1,663,080	1,330,962	1,404,423	1,250,988	1,210,058	1,272,821	1,144,106	1,398,126	1,519,564	1,748,238	17,670,296
2 GAS LIGHTS	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	22,800
3 COMMERCIAL	2,140,479	2,066,519	2,199,408	2,035,117	2,087,545	1,929,681	1,969,452	1,953,681	1,802,847	2,017,853	2,068,627	2,168,099	24,439,308
4 LARGE COMMERCIAL	84,250	87,850	86,650	89,000	82,000	83,500	69,400	71,500	102,400	80,400	97,300	86,700	1,020,950
5 NATURAL GAS VEHICLES	300	300	300	300	300	300	300	300	300	300	300	300	3,600
<b>6 TOTAL FIRM</b>	<b>4,205,056</b>	<b>3,906,372</b>	<b>3,951,338</b>	<b>3,457,279</b>	<b>3,576,168</b>	<b>3,266,369</b>	<b>3,251,110</b>	<b>3,300,202</b>	<b>3,051,553</b>	<b>3,498,579</b>	<b>3,687,691</b>	<b>4,005,237</b>	<b>43,156,954</b>
<b>THERM SALES (INTERRUPTIBLE)</b>													
7 INTERRUPTIBLE PREFERRED	-	-	-	-	-	-	-	-	-	-	-	-	-
8 INTERRUPTIBLE LARGE VOLUME	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>9 TOTAL INTERRUPTIBLE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>THERM TRANSPORTED</b>													
10 COMMERCIAL TRANSP.	2,281,100	2,138,000	2,339,800	2,097,800	2,017,100	2,150,900	2,046,600	1,642,100	1,658,700	1,709,800	1,668,300	1,629,000	23,379,200
11 SMALL COMMERCIAL TRANSP. FIRM	2,187,550	2,039,270	2,020,750	1,819,790	1,781,880	1,642,250	1,698,970	1,744,070	1,635,140	1,831,730	1,981,380	2,108,120	22,490,900
12 SMALL COMMERCIAL TR - INTER.	-	-	-	-	-	-	-	-	-	-	-	-	-
13 SMALL COMMERCIAL TRANSP - NGV	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,500	1,500	1,500	1,000	13,500
14 INTERRUPTIBLE TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
15 CONTRACT INTERRUPT. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
16 INTERRUPT. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
17 CONTR. INTERR. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
18 SPECIAL CONTRACT TRANSP.	209,500	234,500	181,300	95,800	46,500	64,500	58,800	94,500	79,500	97,400	118,100	411,300	1,691,700
<b>19 TOTAL TRANSPORTATION</b>	<b>4,679,150</b>	<b>4,412,770</b>	<b>4,542,850</b>	<b>4,014,390</b>	<b>3,846,480</b>	<b>3,858,650</b>	<b>3,805,370</b>	<b>3,481,670</b>	<b>3,374,840</b>	<b>3,640,430</b>	<b>3,769,280</b>	<b>4,149,420</b>	<b>47,575,300</b>
<b>TOTAL THERMS SALES &amp; TRANSP.</b>	<b>8,884,206</b>	<b>8,319,142</b>	<b>8,494,188</b>	<b>7,471,669</b>	<b>7,422,648</b>	<b>7,125,019</b>	<b>7,056,480</b>	<b>6,781,872</b>	<b>6,426,393</b>	<b>7,139,009</b>	<b>7,456,971</b>	<b>8,154,657</b>	<b>90,732,254</b>
<b>NUMBER OF CUSTOMERS (FIRM)</b>													
20 RESIDENTIAL	96,767	96,927	97,581	96,754	96,569	96,388	96,213	96,133	96,062	96,121	96,366	95,828	96,476
21 GAS LIGHTS	197	197	197	197	197	197	197	197	197	197	197	197	197
22 COMMERCIAL	4,822	4,826	4,841	4,847	4,853	4,857	4,862	4,867	4,873	4,884	4,895	4,950	4,865
23 LARGE COMMERCIAL	13	13	13	13	13	13	13	13	13	13	13	13	13
24 NATURAL GAS VEHICLES	1	1	1	1	1	1	1	1	1	1	1	1	12
<b>25 TOTAL FIRM</b>	<b>101,800</b>	<b>101,964</b>	<b>102,633</b>	<b>101,812</b>	<b>101,633</b>	<b>101,456</b>	<b>101,286</b>	<b>101,211</b>	<b>101,146</b>	<b>101,216</b>	<b>101,472</b>	<b>100,989</b>	<b>101,563</b>
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>													
26 INTERRUPTIBLE PREFERRED	-	-	-	-	-	-	-	-	-	-	-	-	-
27 INTERRUPTIBLE LARGE VOLUME	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>28 TOTAL INTERRUPTIBLE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NUMBER OF CUSTOMERS (TRANSPORTATION)</b>													
29 COMMERCIAL TRANSP.	311	311	311	311	311	311	311	311	312	312	312	312	311
30 SMALL COMMERCIAL TRANSP. FIRM	1,342	1,340	1,341	1,339	1,338	1,335	1,332	1,330	1,325	1,324	1,323	1,327	1,333
31 SMALL COMMERCIAL TR - INTER.	-	-	-	-	-	-	-	-	-	-	-	-	-
32 SMALL COMMERCIAL TRANSP - NGV	3	3	3	3	3	3	3	3	3	3	3	3	3
33 INTERRUPTIBLE TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
34 CONTRACT INTERRUPT. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
35 INTERRUPT. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
36 CONTR. INTERR. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
37 SPECIAL CONTRACT TRANSP.	35	35	35	35	35	35	35	32	32	32	32	32	34
<b>38 TOTAL TRANSPORTATION</b>	<b>1,691</b>	<b>1,689</b>	<b>1,690</b>	<b>1,688</b>	<b>1,687</b>	<b>1,684</b>	<b>1,681</b>	<b>1,676</b>	<b>1,672</b>	<b>1,671</b>	<b>1,670</b>	<b>1,674</b>	<b>1,681</b>
<b>TOTAL CUSTOMERS</b>	<b>103,491</b>	<b>103,653</b>	<b>104,323</b>	<b>103,500</b>	<b>103,320</b>	<b>103,140</b>	<b>102,967</b>	<b>102,887</b>	<b>102,818</b>	<b>102,887</b>	<b>103,142</b>	<b>102,663</b>	<b>103,244</b>

COMPANY:		<b>THERM SALES AND CUSTOMER DATA</b>										SCHEDULE E-5	
FLORIDA CITY GAS		ESTIMATED FOR THE PROJECTED PERIOD:      JANUARY 2012    through    DECEMBER 2012										(REVISED FORM 9/03) Page 2 of 2	
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL

THERM USE PER CUSTOMER													
39 RESIDENTIAL	20	18	17	14	15	13	13	13	12	15	16	18	183
40 GAS LIGHTS	10	10	10	10	10	10	10	10	10	10	10	10	116
41 COMMERCIAL	444	428	454	420	430	397	405	401	370	413	423	438	5,024
42 LARGE COMMERCIAL	6,481	6,758	6,665	6,846	6,308	6,423	5,338	5,500	7,877	6,185	7,485	6,669	78,535
43 NATURAL GAS VEHICLES	300	300	300	300	300	300	300	300	300	300	300	300	300
44 INTERRUPTIBLE PREFERRED													
45 INTERRUPTIBLE LARGE VOLUME													
46 COMMERCIAL TRANSP.	7,335	6,875	7,523	6,745	6,486	6,916	6,581	5,280	5,316	5,480	5,347	5,221	75,094
47 SMALL COMMERCIAL TRANSP. FIRM	1,630	1,522	1,507	1,359	1,332	1,230	1,276	1,311	1,234	1,383	1,498	1,589	16,872
48 SMALL COMMERCIAL TR - INTER.	-	-	-	-	-	-	-	-	-	-	-	-	-
49 SMALL COMMERCIAL TRANSP - NGV	333	333	333	333	333	333	333	333	500	500	500	333	4,500
50 INTERRUPTIBLE TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
51 CONTRACT INTERRUPT. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
52 INTERRUPT. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
53 CONTR. INTERR. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
54 SPECIAL CONTRACT	5,986	6,700	5,180	2,737	1,329	1,843	1,680	2,953	2,484	3,044	3,691	12,853	50,124