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November 18, 1997

Tampa

VIA FEDERAL EXPRESS

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

Re: Docket No. 970003-GU -- Purchased Gas Adjustment (PGA)  
Petition for Approval of Final True-Up Amounts.

Dear Ms. Bayo:

Enclosed for filing in the above docket on behalf of Tampa Electric Company d/b/a Peoples Gas System for the former West Florida Natural Gas Co. ("Peoples West Florida"), please find an original and 15 copies of each of the following:

- Peoples West Florida's Petition for Approval of its PGA True-Up Amounts for the Period April 1, 1996 through March 31, 1997; 11860-97
- Direct Testimony of W. Edward Elliott (including diskette containing testimony in WP5.2); and 11861-97
- Composite Exhibit EE-2.

Please acknowledge your receipt and filing of the enclosures by stamping a duplicate copy of this letter and returning the same to the undersigned in the enclosed preaddressed envelope.

Thank you for your assistance.

Sincerely,

DAVID M. NICHOLSON

ACK  \_\_\_\_\_  
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3 DMN  
Enclosures

cc: Mr. James B. Caldwell  
Mr. W. Edward Elliott  
All Parties of Record

ORIGINAL

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Purchased Gas :  
Adjustment (PGA) True-Up :  

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:

Docket No. 970003-GH  
Submitted for Filing:  
11-19-97

DIRECT TESTIMONY OF W. EDWARD ELLIOTT  
On Behalf of Tampa Electric Company d/b/a  
Peoples Gas System  
For the Former West Florida Natural Gas Co.

DOCUMENT NUMBER-DATE

11861 NOV 19 97

FPSC-REGISTRATION/REPORTING

1 Q. Please state your name and business address.  
2 A. My name is W. Edward Elliott. My business address  
3 is 702 N. Franklin Street, Tampa, Florida 33602.  
4 Q. By whom are you employed and in what capacity?  
5 A. I am Manager of Gas Accounting for Tampa Electric  
6 Company d/b/a Peoples Gas System for the former  
7 West Florida Natural Gas Co.  
8 Q. Please summarize your educational background and  
9 professional qualifications.  
10 A. I graduated from the University of South Florida in  
11 1972 with the degree of Bachelor of Arts in  
12 Accounting. I have over 9 years of experience in  
13 the utility field.  
14 Q. What are your primary responsibilities in your  
15 present position?  
16 A. As Manager of Gas Accounting, I am responsible for  
17 recording the Company's cost of gas.  
18 Q. Have you previously testified in regulatory  
19 proceedings?  
20 A. No.  
21 Q. Have you prepared or caused to be prepared certain  
22 schedules for use in this proceeding?  
23 A. Yes. As Composite Exhibit EE-2, I prepared the  
24 following schedules with respect to the final true-  
25 up for the period April 1996 through March

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1997:

A-1 -- Comparison of actual versus original estimate of the purchased gas adjustment cost recovery factor;

A-1F/R -- Comparison of actual versus flex estimate of the purchased gas adjustment cost recovery factor;

A-1 -- Supporting Detail -- Purchased gas adjustment cost recovery clause calculation;

A-2 -- Calculation of true-up and interest provision;

A-3 -- Transportation purchases - system supply and end use;

A-4 -- Transportation system supply;

A-5 -- Therm sales and customer data;

A-6 -- Conversion factor calculation; and

A-7 -- Final fuel over/(under) recovery.

The referenced schedules comprising Composite Exhibit EE-2 include data for the entire system for the former West Florida Natural Gas Co.

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

A. Yes.

Q. What was West Florida Natural Gas Co.'s cost of gas to be recovered through the PGA clause for the

1 period April 1996 through March 1997?

2 A. As shown on Schedule A-7, p. 8 of 91 in EE-2, the  
3 cost of gas purchased, adjusted for company use,  
4 was \$10,234,739.

5 Q. What was the amount of gas revenue collected for  
6 the period April 1996 through March 1997?

7 A. The amount of gas revenue collected to cover the  
8 cost of gas was \$9,703,771.

9 Q. What was the final true-up amount for the period  
10 April 1996 through March 1997?

11 A. The final true-up amount for the period is an  
12 underrecovery of \$541,854.

13 Q. Is this amount net of the estimated true-up for the  
14 period April 1996 through March 1997, which is  
15 included in the April 1997 through March 1998 PGA  
16 factor calculation?

17 A. No. The final true-up net of the estimated true-up  
18 for the period April 1996 through March 1997 is an  
19 underrecovery of \$103,669.

20 Q. Is this the final underrecovery amount to be  
21 included in the April 1998 through March 1999  
22 projection?

23 A. Yes.

24 Q. Does this conclude your testimony?

25 A. Yes.

ACCOUNT	CURRENT MONTH		MARCH 1987		MARCH TO DATE		DIFFERENCE
	ESTIMATE	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	ACTUAL	
<b>COST OF GAS PURCHASED</b>							
1 COMMODITY PURCHASE	38,154	117,731	118,381	135,353	311,713	178,420	38.77
2 NO NOTICE SERVICE	8,152	8,87	398	40,204	80,204	888	1.11
3 SWING SERVICE	0	1,682.20	1,148,300	418,888	781,528	(285,431)	48.76
4 COMMODITY PURCHASE	430,887	15,416	(1,14,816)	8,388,173	8,104,288	(1,518,211)	18.71
5 DEMAND (at include 11 lines 5 & 6)	357,378	12,421	19,831	3,075,385	7,835,077	1,203,318	4.10
6 OTHER	(424)	0	(4,24)	(22,048)	(12,876)	(8,172)	0.00
<b>NET UNBILLED</b>							
7 COMMODITY PURCHASE	0	0	0	0	0	0	0.00
8 DEMAND	0	0	0	0	0	0	0.00
9 TOTAL COST	814,912	1,184,210	188,828	10,224,742	17,081,911	(1,847,229)	15.79
10 Second Price Month Purchase (at OPTIONAL)	182	0	182	5,871	4,808	(1,083)	0.00
11 COMPANY USE	811,690	1,183,908	187,610	8,434,223	13,253,753	(1,819,026)	16.16
<b>THERMS PURCHASES</b>							
15 COMMODITY PURCHASE	2,508,200	1,940,073	548,187	21,488,430	24,434,971	(2,946,541)	12.08
16 NO NOTICE SERVICE	1,158,000	830,000	870,000	8,263,000	1,175,000	(2,342,000)	31.44
17 SWING SERVICE	0	385,000	1,281,000	1,072,710	2,488,250	(1,415,540)	58.85
18 COMMODITY PURCHASE	172,274	2,910,400	17,128,178	22,813,051	26,814,542	(3,401,491)	13.08
19 DEMAND	8,600,760	8,433,840	184,840	48,818,160	28,843,926	(11,017,234)	28.78
20 OTHER	0	0	0	0	0	0	0.00
21 COMPANY USE	0	0	0	0	0	0	0.00
22 DEMAND	0	0	0	0	0	0	0.00
23 TOTAL PURCHASES	12,271,234	3,295,400	12,823,178	23,885,771	28,562,872	(4,677,101)	18.90
24 NET UNBILLED	407	0	407	15,588	13,153	(2,435)	0.00
25 COMPANY USE	1,921,907	3,187,533	11,263,748	22,701,275	24,810,508	(2,109,233)	10.53
<b>CENTS PER THERM</b>							
28 COMMODITY PURCHASE	0.0088	0.0198	0.0121	0.008271	0.008715	(0.00044)	38.07
29 NO NOTICE SERVICE	0.0044	0.0088	0.0020	0.00950	0.00845	(0.00095)	23.01
30 SWING SERVICE	0.0000	0.2800	0.3800	0.28788	0.31408	(0.0262)	23.30
31 COMMODITY PURCHASE	0.5581	0.2150	0.223	0.291	0.21157	(0.07943)	4.48
32 DEMAND	0.0542	0.0571	0.0030	0.081	0.07537	(0.00563)	18.95
33 OTHER	0.0000	0.0000	0.0000	0.0000	0.00000	0.00000	0.00
<b>NET UNBILLED</b>							
34 COMMODITY PURCHASE	0.0000	0.0000	0.0000	0.0000	0.00000	0.00000	0.00
35 DEMAND	0.0000	0.0000	0.0000	0.0000	0.00000	0.00000	0.00
36 TOTAL COST OF PURCHASES	1.0514	0.4585	0.588	0.432	0.42288	(0.03512)	1.84
37 NET UNBILLED	0.0000	0.0000	0.0000	0.0000	0.00000	0.00000	0.00
38 COMPANY USE	0.4117	0.4705	0.478	0.364	0.35024	(0.11376)	3.85
39 TOTAL COST OF THERMS SOLD	1.0514	0.4717	0.478	0.432	0.42288	(0.04512)	4.85
40 TIME UP	0.0000	0.0000	0.0000	0.0000	0.00000	0.00000	0.00
41 TOTAL COST OF GAS	0.4130	0.4818	0.484	0.432	0.42288	(0.05112)	4.95
42 REVERSE TAX FACTOR	1.00378	1.00378	1.00378	1.00378	1.00378	0.00000	0.00
43 PGA FACTOR ADJUSTED FOR TAXES	0.4145	0.4833	0.486	0.435	0.42682	(0.05118)	4.95
44 PGA FACTOR ADJUSTED TO MEAN \$1.00	0.415	0.483	0.487	0.435	0.42700	(0.05200)	4.95

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

FOR THE PERIOD OF: APRIL 88 Through MARCH 87  
CURRENT MONTH MARCH 1987 REVISED

COMMODITY (Pipelines)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipelines - Scheduled F15	4,522,280	32,845	0.00728
2 Commodity Pipelines - Scheduled I15	1185,420	11,224	0.00928
3 No Notice Commodity Adjustment	(1,818,870)	(11,516)	0.00633
4 Commodity Adjustments (Billed to End Users)	0	0	
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipelines)	2,508,200	20,105	0.00802
<b>SWING SERVICE</b>			
9 Swing Service - Scheduled	0	0	FDV/00
10 Alert Day Volumes - FGI			
11 Operational Flow Order Volumes - FGI			
12 Less Alert Day Volumes Direct Billed to Others	0	0	
13 Other ReOrdered (PESCO)			
14 Other			
15			
16 TOTAL SWING SERVICE	0	0	FDV/00
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled F15	812,730	422,724	0.52012
18 Commodity Other - Scheduled I15 N/A			
19 Imbalance Cashout - FGI	0	0	
20 Imbalance Cashout - Other Shippers	1218,110	(50,478)	0.23358
21 Imbalance Cashout - Transporting Customers	17,730	3,511	0.19803
22 Commodity Adjustments (Ohaloosa Gas)	150,370	55,439	0.00000
23 MISC (CHG USAGE CREDIT)	(486)	(234)	0.47177
24 TOTAL COMMODITY (Other)	772,224	430,981	0.55808
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement	7,158,800	308,884	0.04317
26 Less Requisitioned to End Users			
27 Less Requisitioned Off System	(831,500)	(14,544)	0.01749
28 Less Demand Billed to Others	(887,040)	(30,358)	0.04324
29 Other Ohaloosa Gas	210,000	29,400	0.14000
30 Other F15, 2 Reservation Charge	952,000	72,095	0.07573
31 Other Credit Refund (FGI Sur. Chg)		0	
32 TOTAL DEMAND	6,600,260	357,579	0.05418
<b>OTHER</b>			
33 Revenue Sharing - FGI			
34 Peak Sharing			
35 Other (One-Time Take or Pay Charge)		(1,883)	
36 Other Capacity Management (3 Months)			
37 Other Gas Management Expenses		1,257	
38 Other			
39 Other			
40 TOTAL OTHER	0	(426)	

	APRIL 98		THROUGH		MARCH 97		PERIOD TO DATE	
	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%
<b>TRUE-UP CALCULATION</b>								
1 PURCHASED GAS COST	430,982	1,092,180	661,210	0.805411	7,005,271	8,898,874	1,893,603	0.2117239
2 TRANSPORTATION COST (A) less 1, 2, 4, 5 & 8)	304,010	412,130	28,120	0.088231	2,729,468	2,185,145	(544,323)	0.010742
3 TOTAL	814,872	1,504,310	689,438	0.458742	10,234,739	12,081,909	1,847,220	0.1820816
4 FUEL REVENUES	911,590	1,459,098	547,509	0.376238	8,434,323	11,253,352	2,819,029	0.1818433
5 NET OF REVENUE TAX)	27,454	27,454	0	0	289,448	289,448	0	0
6 TRUE-UP (COLLECTED ON REFUNDED)	834,043	1,481,552	647,509	0.349551	8,703,771	11,522,900	2,819,029	0.1578835
7 TRUE-UP PROVISION - THIS PERIOD (LINE 4) + (LINE 5)	118,071	122,757	(4,686)	0.232704	(530,808)	(558,189)	(28,381)	0.0604338
8 INTEREST PROVISION THIS PERIOD (21)	12,583	13,370	214	0.08337	110,888	(7,504)	(118,392)	0
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(818,190)	(701,397)	116,793	0.18651	88,145	88,145	0	0
9a PGA ADJ. ADJ. (Detail with 12/94)	0	0	0	0	0	0	0	0
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(22,454)	(22,454)	0	0	(289,448)	(289,448)	0	0
10a FLEX RATE REFUND (if applicable)	0	0	0	0	0	0	0	0
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7 + 8 + 9 + 10 + 10a)	(225,157)	(748,876)	(523,719)	0.032092	(725,157)	(748,876)	(23,719)	0.0320922
<b>INTEREST PROVISION</b>								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(818,190)	(701,397)	116,793	0.18651				
13 ENDING TRUE-UP BEFORE INTEREST (12 + 7.5)	(721,572)	(748,800)	(27,228)	0.033533				
14 TOTAL (12 + 13)	(1,539,762)	(1,448,005)	91,757	0.06337				
15 AVERAGE (50% OF 14)	(769,881)	(724,003)	45,878	-0.06337				
16 INTEREST RATE - FIRST DAY OF MONTH	0.05430	0.05430	0	0				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05740	0.05740	0	0				
18 TOTAL (16 + 17)	0.11170	0.11170	0	0				
19 AVERAGE (50% OF 18)	0.05585	0.05585	0	0				
20 MONTHLY AVERAGE (18/12 Months)	0.00465	0.00465	0	0				
21 INTEREST PROVISION (15 + 20)	-3583	-3270	213,526	0.08237				

If line 5 is a refund add value 4  
 If line 5 is a collection 11 subtract from line 4



TRANSPORTATION PURCHASES  
SYSTEM SUPPLY AND END USE

SCHEDULE A.3  
REVIS 7/18/1993

MARCH 1997

APRIL 98 through

ACTUAL FOR THE PERIOD OF:  
PRESENT MONTH, MARCH 1997

DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST			DEMAND COST	OTHER CHARGES ACAGAS/FUEL	TOTAL CERTS PER THERM
							TITRO PARTY	PIPELINE				
MAR 97	FGI	ARIZONA	FTS 1		587,300	587,300		1,770	28,088	2,088	5.84	
	FGI	FRANSELIN	FTS 1		278,000	278,000		870	13,818	1,032	5.84	
	FGI	IND FLORIDA	FTS 1		130,200	130,200		108	6,448	482	5.84	
	M.G.C.	SYS SUPPLY	FTS	788,588		812,730	422,724	2,480	38,058	3,007	58.25	
	Okaloosa END USER	System Supply Balancing	FTS N/A	158,370 17,720		158,370 17,720	55,438 2,511				35.01 18.80	
<b>TOTAL</b>				<b>964,899</b>	<b>876,500</b>	<b>1,965,320</b>	<b>481,674</b>	<b>5,507</b>	<b>87,426</b>	<b>6,820</b>	<b>79.29</b>	



	CURRENT MONTH: MARCH 1997		PERIOD TO DATE		#DIV/CI	
	ACTUAL	ESTIMATE	TOTAL TERM SALES			
			DIFFERENCE	AMOUNT		%
	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>TERM SALES (FIRM)</b>						
RESIDENTIAL	730,400	917,513	0.25618	8,764,743	9,475,332	7.0189
COMMERCIAL	885,940	878,979	0.10615	10,565,117	10,761,909	216,792
COMMERCIAL LARGE VOL. 1	19,823	351,441	16.72895	394,809	1,990,905	4,042,704
INDUSTRIAL	100,474	129,600	0.28888	1,354,275	1,534,200	178,925
TRANSPORTATION	2,185,546	1,508,900	(0.30960)	25,143,119	21,628,460	(3,516,659)
TOTAL FIRM	3,922,183	3,887,433	(0.00886)	46,222,063	45,408,806	(813,257)
<b>TERM SALES (INTERRUPTIBLE)</b>						
SMALL INTERRUPTIBLE	195,577	331,935	0.69721	2,635,829	3,381,468	745,639
INTERRUPTIBLE TRANSPORTATION	393,218	381,250	(0.03044)	4,118,323	4,264,823	146,500
TOTAL INTERRUPTIBLE	588,795	713,185	0.21126	6,754,152	7,646,291	892,138
TOTAL TERM SALES	4,510,978	4,600,618	0.01987	52,976,215	53,055,097	78,882
<b>NUMBER OF CUSTOMERS (FIRM)</b>						
RESIDENTIAL	28,859	28,710	(0.00551)	28,717	28,178	(541)
COMMERCIAL	2,247	2,223	(0.01068)	2,383	2,174	(210)
COMMERCIAL LARGE VOL. 1	12	9	(0.25000)	11	9	(2)
COMMERCIAL LARGE VOL. 2	0	0	0.00000	0	0	0
INDUSTRIAL	7	7	0.00000	8	7	(1)
TRANSPORTATION	15	15	0.00000	15	13	(2)
TOTAL FIRM	29,140	28,964	(0.00604)	31,133	28,378	(2,754)
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>						
SMALL INTERRUPTIBLE	0	0	0.00000	0	0	0
INTERRUPTIBLE TRANSPORTATION	2	2	0.00000	2	2	(0)
TOTAL INTERRUPTIBLE	2	2	0.00000	2	2	(0)
TOTAL CUSTOMERS	29,144	28,968	(0.00604)	31,137	28,382	(2,755)
<b>TERM USE PER CUSTOMER</b>						
RESIDENTIAL	27	34.4	0.26319	305	362	57
COMMERCIAL	394	440.8	0.11809	4,433	4,961	527
COMMERCIAL LARGE VOL. 1	1,652	39,049.0	22.63860	37,305	221,212	183,907
COMMERCIAL LARGE VOL. 2	0	0	0.00000	0	0	0
TRANSPORTATION	145,703	100,593	(0.30960)	1,724,100	1,652,978	(71,122)
INTERRUPTIBLE	97,789	165,968	0.69721	1,216,536	1,690,734	474,198
LARGE INTERRUPTIBLE	0	0	0.03139	0	0	(0)

	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
RESIDENTIAL	187,113	0.25618	8,764,743	9,475,332	7,0189	0.081074
COMMERCIAL	94,039	0.10615	10,565,117	10,761,909	216,792	0.02052
COMMERCIAL LARGE VOL. 1	331,618	16.72895	394,809	1,990,905	4,042,704	
INDUSTRIAL	29,126	0.28888	1,354,275	1,534,200	178,925	0.132857
TRANSPORTATION	(676,646)	(0.30960)	25,143,119	21,628,460	(3,516,659)	0.13987
TOTAL FIRM	(34,750)	(0.00886)	46,222,063	45,408,806	(813,257)	0.01759

ACTUAL FOR THE PERIOD OF

MARCH 87

through

APRIL 87

ACTUAL FOR THE PERIOD OF

MARCH 87

through

APRIL 87

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
<b>OCALA</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED	1 0448	1 0432	1 0381	1 0404	1 038	1 0374	1 0374	1 0354	1 0488	1 0535	1 0511	1 0489
CCF PURCHASED	1 017	1 017	1 017	1 017	1 017	1 017	1 017	1 017	1 017	1 017	1 017	1 017
2 PRESSURE CORRECTION FACTOR												
* DELIVERY PRESSURE OF GAS SOLD #M2	14.98	14.99	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
* DELIVERY PRESSURE OF GAS PURCHASED #M4	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 14M1 #M4	1 0170	1 0170	1 0170	1 0170	1 0170	1 0170	1 0170	1 0170	1 0170	1 0170	1 0170	1 0170
3 BBLING FACTOR												
BTU CONTENT * PRESSURE CORRECTION FACTOR	1 083	1 081	1 058	1 058	1 058	1 055	1 055	1 054	1 087	1 071	1 069	1 085
<b>PANAMA CITY</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED	1 0468	1 0492	1 0484	1 0487	1 047	1 048	1 048	1 0418	1 0582	1 0558	1 0534	1 051
CCF PURCHASED	1 0244	1 0244	1 0244	1 0244	1 0244	1 0244	1 0244	1 0244	1 0244	1 0244	1 0244	1 0244
2 PRESSURE CORRECTION FACTOR												
* DELIVERY PRESSURE OF GAS SOLD #M4	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09
* DELIVERY PRESSURE OF GAS PURCHASED #M4	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 14M1 #M4	1 0244	1 0244	1 0244	1 0244	1 0244	1 0244	1 0244	1 0244	1 0244	1 0244	1 0244	1 0244
3 BBLING FACTOR												
BTU CONTENT * PRESSURE CORRECTION FACTOR	1 072	1 075	1 074	1 074	1 073	1 072	1 072	1 067	1 082	1 081	1 079	1 077

## COMPANY:

SCHEDULE A-7  
(REVISED 8/19/83)WEST FLORIDA NATURAL GAS COMPANY  
FOR THE PERIOD:

APRIL 96

Through

MARCH 97

1	TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2 Line 3	10,234,739
2	TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	A-2 Line 8	9,703,771
3	ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD (2-1)		(530,968)
4	INTEREST PROVISION ACTUAL OVER/UNDER RECOVERY	A-2 Line 8	(10,886)
5	FOR THE PERIOD (3 + 4)		(541,854)
6	LESS: ESTIMATED/ACTUAL OVER/UNDER RECOVERY (From Schedule E-2) WHICH WAS INCLUDED IN THE CURRENT APRIL 97 Through MARCH 98 PERIOD	E-4 Line 4 Col 4	(438,185)
7	FINAL FUEL OVER/UNDER RECOVERY TO BE INCLUDED IN THE PROJECTED APRIL 98 Through MARCH 89 PERIOD (5-6)		(103,669)

West Florida Natural Gas Company  
SCHEDULE A - 1  
REVISED  
MARCH 87  
Through  
OCTOBER 1988  
REVISED  
MARCH 87  
COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED FOR THE PERIOD OF  
APRIL 86

	CURRENT MONTH		OCTOBER 1988		MARCH 87		PERIOD TO DATE	
	REVISED ESTIMATE	DIFFERENCE	AMOUNT	%	ACTUAL	ESTIMATE	DIFFERENCE	%
<b>COST OF GAS PURCHASED</b>								
1 COMMODITY (physical)	9,743	11,355	11,883	118.9%	31,788	80,327	48,539	150.8%
2 NO NOTICE SERVICE	4,303	0	0	0	25,425	0	21,122	0
3 SWING SERVICE	52,888	0	53,888	0	171,457	0	118,570	0
4 COMMODITY DEMAND	324,145	814,858	1,790,312	147.76%	3,154,603	3,288,041	133,438	22.4%
5 DEMAND BY CONTRACTORS (L1-L6 & N)	188,815	185,232	15,321	12.7%	1,208,732	1,208,732	0	0
6 OTHER	12,854	11,860	11,954	0	112,728	118,800	6,072	5.3%
<b>LESS EMP USE CONTRAST</b>								
7 COMMODITY (physical)	0	0	0	0	0	0	0	0
8 DEMAND	0	0	0	0	0	0	0	0
9 Standard Power Month Purchase Ag. (PPH) (L1-L6)	518,845	824,148	1245,292	128.73%	4,114,040	4,645,714	531,674	18.1%
10 TOTAL COST	1,400,354	2,048,842	2,048,842	146.3%	11,882,734	14,089,784	2,207,050	18.6%
11 UNBILLED	0	0	0	0	0	0	0	0
12 COMPANY USE	0	0	0	0	0	0	0	0
13 TOTAL THERM SALES (net of Revenue Tax)	1,400,354	2,048,842	2,048,842	146.3%	11,882,734	14,089,784	2,207,050	18.6%
<b>TERMS PURCHASED</b>								
15 COMMODITY (physical)	1,546,380	1,872,193	153,812	9.4%	11,173,990	11,158,238	15,752	0.1%
16 NO NOTICE SERVICE	826,000	0	0	0	3,685,000	3,685,000	0	0
17 SWING SERVICE	1,884,597	2,008,612	1285,954	118.6%	11,368,064	14,083,784	2,715,720	19.1%
18 COMMODITY DEMAND	1,821,000	4,823,800	12,184,800	171.2%	18,313,510	20,285,420	1,971,910	5.2%
19 OTHER	0	0	0	0	0	0	0	0
20 TOTAL PURCHASES	1,684,984	2,048,842	1385,954	118.6%	11,640,314	14,089,784	2,449,470	17.2%
21 UNBILLED	0	0	0	0	0	0	0	0
22 COMPANY USE	1,324	0	1,324	0	12,352	0	11,228	0
23 TOTAL THERM SALES	1,400,354	2,048,842	1,374	0.1%	11,882,734	14,089,784	2,207,050	18.6%
<b>CENTS PER THERM</b>								
24 COMMODITY (physical)	0.00947	0.00720	0.00621	124.8%	0.00842	0.00720	0.00122	16.8%
25 NO NOTICE SERVICE	0.00884	0.00000	0.00000	0	0.00884	0.00000	0.00884	0
26 SWING SERVICE	0.00000	0.00000	0.00000	0	0.00000	0.00000	0.00000	0
27 COMMODITY DEMAND	0.19242	0.23889	0.1951	135.2%	0.232	0.23201	0.00001	4.8%
28 DEMAND	0.10329	0.04852	0.051	112.0%	0.074	0.08420	0.01020	15.6%
29 OTHER	0.00000	0.00000	0.00000	0	0.00000	0.00000	0.00000	0
30 TOTAL COST OF PURCHASES	0.00000	0.00000	0.00000	0	0.00000	0.00000	0.00000	0
31 COMPANY USE	0.34281	0.29821	0.0551	113.7%	0.258	0.33124	0.07324	28.7%
32 TOTAL COST OF THERM SOLD	0.38832	0.38832	0.0551	143.7%	0.347	0.33124	0.01604	4.7%
33 TAKE UP	0.49189	0.38832	0.064	82	0.357	0.38832	0.03145	8.8%
34 REVENUE TAX FACTOR	0.79381	0.28832	0.004	95	1.00278	1.00278	0	0
35 PGA FACTOR ADJUSTED FOR TAXES	1.00278	0.28832	0.004	95	0.350	0.32767	0.02233	6.3%
36 PGA FACTOR ADJUSTED TO REVENUE	0.38832	0.28832	0.003	77	0.350	0.32767	0.02233	6.3%

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

FOR THE PERIOD OF APRIL 96 Through MARCH 97  
CURRENT MONTH: OCTOBER 1998

COMMODITY (Pipeline)	TIHERMS	INVOICE AMOUNT	COST PER TIHERM
1 Commodity Pipeline - Scheduled IIS	3,111,070	18,098	0.00582
2 Commodity Pipeline - Scheduled IIS	114,070	190	0.00338
3 He Heats Commodity Adjustment	11,210,570	(8,242)	0.00829
4 Commodity Adjustments (Billed to End Users)	0	0	
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipelines)	1,788,380	9,703	0.00547
SWING SERVICE			
9 Swing Service - Scheduled	210,830	53,669	0.25480
10 Alert Day Volumes FGI			
11 Operational Flow Order Volumes FGI			
12 Less Alert Day Volumes Direct Billed to Others			
13 Other			
14 Other			
15			
16 TOTAL SWING SERVICE	210,830	53,669	0.25480
COMMODITY OTHER			
17 Commodity Other - Scheduled IIS	1,862,880	317,098	0.18183
18 Commodity Other - Scheduled IIS N/A			
19 Imbalance Cashout FGI	0	0	
20 Imbalance Cashout - Other Shippers PRIOR MONTH BALANCE	0	0	
21 Imbalance Cashout - Transporting Customers	17,200	3,010	0.17500
22 Commodity Adjustments (Chalassa Gas)	15,040	4,290	0.00000
23 MISC (CHG USAGE CREDIT)	(828)	(250)	0.38795
24 TOTAL COMMODITY (Other)	1,884,992	324,145	0.19242
DEMAND			
25 Demand (Pipeline) Entitlement	4,738,800	204,132	0.04308
26 Less Redemanded to End Users	(74,400)	(1,232)	
27 Less Redemanded Off System	(11,934,400)	(18,442)	0.00850
28 Less Demand Billed to Others	(1,348,500)	(58,578)	0.04344
29 Other Chalassa Gas	457,500	64,050	0.14000
30 Other			
31 Other Credit Refund (FGI Sur. Chg)		0	
32 TOTAL DEMAND	1,837,000	189,919	0.10328
OTHER			
33 Revenue Sharing - FGI		(2,618)	
34 Peak Shaving			
35 Other (One-Time Take or Pay Charge)			
36 Other Capacity Management (3 Months)		703	
37 Other Gas Management Expenses			
38 Other			
39 Other			
40 TOTAL OTHER	0	12,851	

FOR THE PERIOD OF: APRIL 98 Through MARCH 97  
CURRENT MONTH: OCTOBER 1998

	APRIL 98		MARCH 97		PERIOD TO DATE	
	ACTUAL	REVISED ESTIMATE	ACTUAL	REVISED ESTIMATE	ACTUAL	REVISED ESTIMATE
<b>TRUE UP CALCULATION</b>						
1 PURCHASED GAS COST	277,814	614,658	236,844	0.385326	2,056,140	3,208,041
2 TRANSPORTATION COST (A) less 1, 2, 4, 5 & 6)	201,120	209,490	8,360	0.039905	1,517,917	1,397,715
3 TOTAL	978,934	824,148	245,203	0.297524	4,174,058	4,605,756
4 FUEL REVENUES	581,400	689,191	107,791	0.156402	4,080,035	4,399,087
5 NET OF REVENUE TAXI	22,454	22,454	0	0	157,178	157,178
6 TRUE-UP (COLLECTED) OR REFUNDED	602,854	711,645	107,791	0.151468	4,237,212	4,558,865
7 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4) - (LINE 5)	24,909	(112,503)	(137,412)	1.221400	63,155	(108,891)
8 TRUE UP PROVISION THIS PERIOD (LINE 6 - LINE 3)	(34)	1,950	1,990	1.017120	1,037	10,200
9 INTEREST PROVISION THIS PERIOD (21)	18,061	509,649	509,310	1.0173	80,145	815,457
10 BEGINNING OF PERIOD TRUE UP AND INTEREST	0	0	0	0	0	0
11 PGA ADJ ADJ (Identical with 12/94)	(22,454)	(22,454)	0	0	(157,178)	(157,178)
12 TRUE-UP COLLECTED OR (RE)FUNDED (INVERSE OF LINE 5)	16,238	307,848	373,888	1.01697	16,238	307,848
13a FLEX RATE REFUND (if applicable)						
14 TOTAL ESTIMATED ACTUAL TRUE UP (7 + 8 + 9 + 10 + 11a)	18,061	500,649	509,310	1.0173	16,238	307,848
<b>INTEREST PROVISION</b>						
12 BEGINNING TRUE UP AND INTEREST PROVISION (9)	18,200	305,692	371,898	1.01697	16,238	307,848
13 ENDING TRUE UP BEFORE INTEREST (12 + 7.5)	114,807	868,341	881,208	1.01718	16,238	307,848
14 TOTAL (12 + 13)	17,432	433,171	440,804	1.01718	16,238	307,848
15 AVERAGE (50% OF 14)	0.05440	0.05400	-0.0004	-0.00741	16,238	307,848
16 INTEREST RATE - FIRST DAY OF MONTH	0.05380	0.05440	0.0006	0.014029	16,238	307,848
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.10820	0.10840	0.0002	0.001845	16,238	307,848
18 TOTAL (16 + 17)	0.05410	0.05420	0.0001	0.001345	16,238	307,848
19 AVERAGE (50% OF 18)	0.00451	0.00452	8.33E-08	0.001845	16,238	307,848
20 MONTHLY AVERAGE (19/12 Months)	-34	1958	1989.999	1.01728	16,238	307,848
21 INTEREST PROVISION (15+20)					16,238	307,848

If line 5 is a refund add column 4  
If line 5 is a collection {} subtract from line 4



DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST			DEMAND COST	OTHER CHARGES ACADEM/FUEL	TOTAL CENTS PER THERM
							THERM PARTY	PIPELINE				
OCT 98	FGT	ARIZONA	FTS 1		587,300	587,300		1,489	24,844	2,098	4.97	
	FGT	FRANKLIN	FTS 1		278,000	278,000		723	12,120	1,032	4.97	
	FGT	MID FLORIDA	FTS 1		130,200	130,200		227	5,858	482	4.97	
	N G C	SYS SUPPLY	FTS 1	1,803,901		1,852,980	317,098	4,154	69,872	5,234	24.74	
	N G C	SYS SUPPLY	SWING	204,378		210,830	53,888	828	8,878	758	31.22	
	END USER	SYSTEM SUPPLY	BALANCING	17,200		17,200	3,010	0	0	0	#DIV/0!	
TOTAL				1,825,477	878,500	2,857,310	373,775	7,213	120,871	10,304	17.88	



THERM SALES AND CUSTOMER DATA

FOR THE PERIOD OF: APRIL 98 Through MARCH 97

	CURRENT MONTH: OCTOBER 1998			PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE	%	TOTAL THERM SALES		
					ACTUAL	ESTIMATE	AMOUNT
<b>THERM SALES (FIRM)</b>							
RESIDENTIAL	423,885	496,245	72,360	0.17071	3,354,381	3,248,589	(105,792)
COMMERCIAL	705,538	843,142	137,604	0.19503	5,519,169	5,786,874	267,705
COMMERCIAL LARGE VOL 1	36,799	268,719	231,920	6.30235	212,107	1,777,576	1,565,469
INDUSTRIAL	130,628	129,600	(1,028)	(0.00787)	808,655	886,200	77,545
TRANSPORTATION	1,856,033	1,307,600	(548,433)	(0.29549)	13,116,859	9,002,800	(4,113,859)
TOTAL FIRM	3,152,883	3,045,306	1107,577	0.00000	23,010,971	20,762,039	(2,248,932)
<b>THERM SALES (INTERRUPTIBLE)</b>							
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0
INTERRUPTIBLE	145,228	331,935	186,707	1.28561	1,799,020	2,384,610	585,590
INTERRUPTIBLE TRANSPORTATION	347,040	381,250	34,210	0.09858	2,427,883	2,668,750	240,867
TOTAL INTERRUPTIBLE	492,268	713,185	220,917	0.44877	4,226,903	5,053,360	826,457
TOTAL THERM SALES	3,645,151	3,758,491	113,340	0.03109	27,237,874	25,755,399	(1,482,475)
<b>NUMBER OF CUSTOMERS (FIRM)</b>							
RESIDENTIAL	28,210	28,222	12	0.00046	28,087	25,904	(193)
COMMERCIAL	2,174	2,137	(37)	(0.01702)	2,164	2,144	(20)
COMMERCIAL LARGE VOL 1	11	8	(3)	(0.27273)	9	9	(1)
COMMERCIAL LARGE VOL 2	0	4	4	0.00000	0	0	0
INDUSTRIAL	7	4	(3)	(0.42857)	7	4	(3)
TRANSPORTATION	13	14	1	0.07692	13	14	1
TOTAL FIRM	28,415	28,389	(26)	(0.00092)	28,290	28,075	(215)
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>							
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0
INTERRUPTIBLE	2	2	0	0.00000	2	2	0
INTERRUPTIBLE TRANSPORTATION	2	2	0	0.00000	2	2	0
TOTAL INTERRUPTIBLE	4	4	0	0.00000	4	4	0
TOTAL CUSTOMERS	28,419	28,393	(26)	(0.00091)	28,294	28,079	(215)
<b>THERM USE PER CUSTOMER</b>							
RESIDENTIAL	16	18.9	3	0.17017	129	125	(4)
COMMERCIAL	329	394.5	70	0.21572	2,550	2,698	149
COMMERCIAL LARGE VOL 1	3,345	33,589.9	30,245	9.04072	22,842	203,984	181,142
COMMERCIAL LARGE VOL 2	0	32,400	32,400	0.00000	0	0	0
TRANSPORTATION	142,772	93,400	(49,372)	(0.34581)	1,035,526	643,057	(392,469)
INTERRUPTIBLE	72,614	165,968	93,354	1.28561	899,510	1,192,305	292,795
LARGE INTERRUPTIBLE	0	0	0	(0.08973)	0	0	0

LOCAL	MARCH 87											
	APR 86	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
ACTUAL FOR THE PERIOD OF												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED} - \text{AVERAGE BTU CONTENT} \times \text{CCF PURCHASED}}{\text{CCF PURCHASED}}$												
	1.0448	1.0432	1.0381	1.0404	1.038	1.0374	1.0374					
2 PRESSURE CORRECTION FACTOR												
$\frac{\text{DELIVERY PRESSURE OF GAS SOLD} \times \text{DELIVERY PRESSURE OF GAS PURCHASED} \times \text{PRESSURE CORRECTION FACTOR (LMI)}}{\text{DELIVERY PRESSURE OF GAS PURCHASED} \times \text{PRESSURE CORRECTION FACTOR (LMI)}} \times \text{BELLING FACTOR}$												
	1.017	1.017	1.017	1.017	1.017	1.017	1.017					
	14.98	14.98	14.98	14.98	14.98	14.98	14.98					
	14.73	14.73	14.73	14.73	14.73	14.73	14.73					
	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170					
	1.083	1.081	1.058	1.058	1.058	1.055	1.055					
3 BELLING FACTOR												
BTU CONTENT * PRESSURE CORRECTION FACTOR												
	1.0488	1.0487	1.0484	1.0487	1.047	1.046	1.046					
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED} - \text{AVERAGE BTU CONTENT} \times \text{CCF PURCHASED}}{\text{CCF PURCHASED}}$												
	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244					
2 PRESSURE CORRECTION FACTOR												
$\frac{\text{DELIVERY PRESSURE OF GAS SOLD} \times \text{DELIVERY PRESSURE OF GAS PURCHASED} \times \text{PRESSURE CORRECTION FACTOR (LMI)}}{\text{DELIVERY PRESSURE OF GAS PURCHASED} \times \text{PRESSURE CORRECTION FACTOR (LMI)}} \times \text{BELLING FACTOR}$												
	15.09	15.09	15.09	15.09	15.09	15.09	15.09					
	14.73	14.73	14.73	14.73	14.73	14.73	14.73					
	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244					
	1.072	1.078	1.074	1.074	1.073	1.072	1.072					
3 BELLING FACTOR												
BTU CONTENT * PRESSURE CORRECTION FACTOR												

COMPARISONS OF ACTUAL VERSUS ORIGINAL ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR ESTIMATED FOR THE PERIOD OF	CURRENT MONTH		MARCH 87		PERIOD TO DATE	
	APRIL 88	THROUGH NOVEMBER 1988	APRIL 87	THROUGH MARCH 87	APRIL 87	THROUGH MARCH 87
	REVISED ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	DIFFERENCE AMOUNT	%
<b>COST OF GAS PURCHASED</b>	11,170	18,830	171.80	87,834	111,341	126.24
1 COMMODITY PURCHASE	0	17,787	100.00	25,435	17,284	77.27
2 NO NOTICE SERVICE	137,122	7,787	5.68	258,519	218,732	84.59
3 SWING SERVICE	533,347	607,800	113.81	3,067,230	2,533,911	74.18
4 COMMODITY DEMAND	48,128	35,431	73.51	1,481,513	1,433,084	96.73
5 DEMAND (if it includes 2.1 Level 5 & 6)	353	353	100.00	112,376	112,376	100.00
6 OTHER	0	0	0.00	0	0	0.00
<b>LESS IMPAIR CONTRACTS</b>	0	0	0.00	0	0	0.00
7 CONTRACTS	0	0	0.00	0	0	0.00
8 DEMAND	0	0	0.00	0	0	0.00
9 OTHER	0	0	0.00	0	0	0.00
10 Revised Price Month Purchase Adj. (OPTIMUM)	148,318	1,160,878	782.15	4,923,317	19,223,017	388.53
11 NET UNBALLED	516	318	61.63	4,868	19,223,017	394.86
12 COMPANY USE	712,082	867,884	121.89	4,182,127	14,851,891	357.50
13 TOTAL THERM SALES (Net of Previous Total)	2,088,880	2,341,283	112.05	12,245,870	13,516,822	110.39
<b>THERMS PURCHASED</b>	1,074,000	11,050,000	1028.86	4,715,000	11,050,000	256.25
15 Commodity Purchase	451,040	451,040	100.00	122,788	222,298	181.00
16 NO NOTICE SERVICE	2,130,438	2,888,318	135.58	13,318,503	18,152,102	136.28
17 Swing Service	875,500	7,283,200	832.00	18,518,010	17,818,110	96.23
18 Commodity Demand	0	0	0.00	0	0	0.00
19 DEMAND	2,581,478	2,888,318	111.89	14,241,783	18,152,102	127.46
20 OTHER	801	801	100.00	13,152	13,152	100.00
<b>LESS IMPAIR CONTRACTS</b>	0	0	0.00	0	0	0.00
21 CONTRACTS	0	0	0.00	0	0	0.00
22 DEMAND	0	0	0.00	0	0	0.00
23 TOTAL PURCHASES	1,787,458	2,666,318	149.16	13,480,232	18,152,102	134.64
24 NET UNBALLED	0	0	0.00	0	0	0.00
25 COMPANY USE	0	0	0.00	0	0	0.00
26 TOTAL THERM SALES	1,787,458	2,666,318	149.16	13,480,232	18,152,102	134.64
<b>CENTS PER THERM</b>	0.00575	0.00729	126.81	0.00874	0.00874	100.00
28 Commodity Purchase	0.20481	0.00000	0.00	0.35800	0.00000	0.00
29 NO NOTICE SERVICE	0.27938	0.30113	107.81	0.278	0.24301	87.44
30 Swing Service	0.07572	0.04788	63.24	0.074	0.05888	80.44
31 Commodity Demand	0.00000	0.00000	0.00	0.000	0.00000	0.00
32 DEMAND	0.00000	0.00000	0.00	0.000	0.00000	0.00
33 OTHER	0.00000	0.00000	0.00	0.000	0.00000	0.00
<b>LESS IMPAIR CONTRACTS</b>	0.00000	0.00000	0.00	0.000	0.00000	0.00
34 Commodity Purchase	0.11628	0.11628	100.00	0.116	0.11628	100.00
35 DEMAND	0.00000	0.00000	0.00	0.000	0.00000	0.00
36 TOTAL COST OF PURCHASES	0.39011	0.42336	108.52	0.394	0.34899	88.53
37 NET UNBALLED	0.11628	0.11628	100.00	0.116	0.11628	100.00
38 COMPANY USE	0.00000	0.00000	0.00	0.000	0.00000	0.00
39 TOTAL COST OF THERMS SOLD	0.11628	0.11628	100.00	0.116	0.11628	100.00
40 THERM UP	0.00000	0.00000	0.00	0.000	0.00000	0.00
41 TOTAL COST OF GAS	0.11628	0.11628	100.00	0.116	0.11628	100.00
42 REVENUE FACTOR	0.00553	0.00729	131.50	0.00874	0.00874	100.00
43 PGM FACTOR ADJUSTED FOR TAXES	0.41000	0.428	104.39	0.378	0.34100	90.21
44 PGM FACTOR ADJUSTED FOR TAXES	0.41000	0.428	104.39	0.378	0.34100	90.21

PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION SCHEDULE A - SUPPORTING DETAIL		FOR THE PERIOD OF		APRIL 98		THROUGH		MARCH 97	
		CURRENT MONTH		NOVEMBER 1998					
COMMODITY (Pipeline)	TIER/MS	INVOICE AMOUNT	COST PER THERM						
1 Commodity Pipeline - Scheduled F15		3,077,000	0.00585						
2 Commodity Pipeline - Scheduled F15		1129,300	0.00828						
3 No Notice Commodity Adjustment		(800,840)	0.00828						
4 Commodity Adjustments (Billed to End Users)		0							
5 Commodity Adjustments									
6 Commodity Adjustments									
7									
<b>8 TOTAL COMMODITY (Pipeline)</b>		<b>2,086,880</b>	<b>0.00535</b>						
<b>SWING SERVICE</b>									
9 Swing Service - Scheduled		409,040	0.1090						
10 Alert Day Volumes - FGT									
11 Operational Flow Order Volumes - FGT									
12 Less Alert Day Volumes Direct Billed to Others		47000							
13 Other ReDelivered (PESCO)									
14 Other									
15									
<b>16 TOTAL SWING SERVICE</b>		<b>451,040</b>	<b>0.31090</b>						
<b>COMMODITY OTHER</b>									
17 Commodity Other - Scheduled F15		2,028,120	0.25882						
18 Commodity Other - Scheduled F15 N/A		0							
19 Imbalance Cashout - FGT		41,860	0.24811						
20 Imbalance Cashout - Other Shippers		59,790	0.25400						
21 Imbalance Cashout - Transporting Customers		0	0.00000						
22 Commodity Adjustments (Alaska Gas)		(431)	0.28798						
23 MISC (CHG USAGE CREDIT)		2,130,438	0.25938						
24 TOTAL COMMODITY (Other)		<b>835,500</b>	<b>0.07573</b>						
<b>DEMAND</b>									
25 Demand (Pipeline) (Initiation)		0							
26 Less Rebutiquished to End Users		0							
27 Less Rebutiquished Off System		0							
28 Less Demand Billed to Others		0							
29 Other Oklahoma Gas		0							
30 Other									
31 Other Credit Returned (FGT Sur Chg)									
<b>32 TOTAL DEMAND</b>		<b>835,500</b>	<b>0.07573</b>						
<b>OTHER</b>									
33 (Revenue Sharing - FGT)									
34 Peak Shaving									
35 Other (One-Time Take or Pay Charge)									
36 Other Capacity Management (3 Months)									
37 Other Gas Management Expenses									
38 Other									
39 Other									
<b>40 TOTAL OTHER</b>		<b>0</b>	<b>0.07573</b>						

	APRIL 96			Through			MARCH 97			
	CURRENT MONTH			NOVEMBER 1996			PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE	AMOUNT	%	ACTUAL	REVISED ESTIMATE	DIFFERENCE	AMOUNT	%
<b>TRUE UP CALCULATION</b>										
1	689,070	802,900	113,230	0.141027	0.141027	3,345,810	4,070,841	725,131.49	0.1781228	
2	59,049	277,738	318,089	0.84209	0.84209	1,577,500	1,775,453	197,953	0.1114574	
3	749,318	1,180,638	431,320	0.205328	0.205328	4,923,375	5,748,394	825,019	0.1578783	
4	712,092	887,884	175,792	0.18759	0.18759	4,792,127	5,287,571	495,444	0.0936998	
5	22,454	22,454	0	0	0	179,832	179,832	0	0	
6	734,545	910,338	175,792	0.193107	0.193107	4,971,759	5,407,203	435,444	0.0900211	
7	114,773	1270,308	1255,528	0.945347	0.945347	48,384	1379,191	1477.5	1.1275974	
8	11121	959	1,112	1.112212	1.112212	1,525	18,259	0	0	
9	10,238	367,048	373,887	1.01697	1.01697	86,145	615,457	0	0	
10	122,454	0	122,454	0	0	0	0	0	0	
11	143,577	75,893	119,471	1.574192	1.574192	143,577	75,893	119,471	1.5741918	
<b>INTEREST PROVISION</b>										
12	10,238	367,048	373,887	1.01697	1.01697					
13	143,405	74,894	118,359	1.580358	1.580358					
14	149,704	442,542	492,248	1.112315	1.112315					
15	124,852	221,271	240,123	1.112315	1.112315					
16	0.05380	0.05400	0.0002	0.003704	0.003704					
17	0.03450	0.05440	-0.0001	-0.00484	-0.00484					
18	0.10830	0.10840	1E-04	0.000923	0.000923					
19	0.05415	0.05420	5E-05	0.000923	0.000923					
20	0.00451	0.00452	4.17E-06	0.000923	0.000923					
21	-112	999	1111.552	1.112212	1.112212					

If line 5 is a refund add below 4  
 If line 5 is a collection [ ] subtract from line 4

DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST			DEMAND COST	OTHER CHARGES ACAC/GR/UEL	TOTAL CENTS PER THERM
							YTD PARTY	PIPELINE				
NOV 86	FGI	ARIZONA	FIS 1		548,000	548,000	1,422		23,738	2,031	4.95	
	FGI	FRANKLIN	FIS 1		270,000	270,000	899		11,876	888	4.95	
	FGI	MID FLORIDA	FIS 1		131,400	131,400	370		5,682	488	4.95	
	M.G.C.	SYS SUPPLY	FIS 1	1,868,873		2,029,170	5,099	527,708	85,134	7,508	31.74	
	M.G.C.	SYS SUPPLY	SWING	202,830		209,040	525	88,132	6,770	750	38.04	
	PESCO	DEL GAS		247,000		247,000		87,990			28.10	
	END USER	BALANCING	FIS	59,790		59,790		15,187			25.40	
	OFF SYSTEM	BOOK OUT	FIS	41,980		41,980		10,377			24.61	
<b>TOTAL</b>				<b>2,515,453</b>	<b>950,400</b>	<b>3,522,310</b>	<b>8,068</b>	<b>808,842</b>	<b>135,000</b>	<b>11,776</b>	<b>23.88</b>	



FOR THE PERIOD OF: APRIL 96 Through MARCH 97

MONTH: NOVEMBER 1996

(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&E)/F
N G C H	ZONE 1 POOL	1,872	1,768	54,660	53,037	2.57	2.65
N G C H	ZONE 2 POOL	1,879	1,823	56,362	54,889	2.58	2.67
N G C H	ZONE 3 POOL	3,083	2,972	91,890	89,162	2.62	2.70
N G C H	SWING	697	676	20,904	20,283	3.31	3.41
PESCO	OFF SYSTEM RE Dblly	N/A	N/A	24,200	24,200	2.81	2.81
END USERS	BALANCING END USERS	N/A	N/A	5,979	5,979	2.54	2.54
VARIOUS	BOOK OUT	N/A	N/A	4,196	4,196	2.16	2.46
TOTAL				258,191	251,546	2.64	2.71
				WEIGHTED AVERAGE			

NOTE: PIPELINE TRANSPORTATION CHARGES ARE NOT INCLUDED  
FUEL RATE = 1.0306%

FOR THE PERIOD OF: APRIL 98 Through MARCH 97

	CURRENT MONTH: NOVEMBER 1998				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL TIERM SALES		DIFFERENCE	
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>TIERM SALES (FIRM)</b>								
RESIDENTIAL	601,609	889,560	287,951	0.47863	3,955,990	4,138,149	182,159	0.046046
COMMERCIAL	795,965	967,895	171,930	0.21600	6,315,134	6,754,769	439,635	0.069616
COMMERCIAL LARGE VOL. 1	27,064	347,327	320,263	11.83354	239,171	2,174,903	1,885,732	7.884451
INDUSTRIAL	118,112	129,600	11,488	0.09726	926,767	1,015,800	89,033	0.096068
TRANSPORTATION	2,529,101	1,490,600	(1,038,501)	(0.41062)	15,845,760	10,493,400	(5,152,360)	0.32931
	0	0	0	0.00000	0	0	0	#DIV/0!
<b>TOTAL FIRM</b>	<b>4,071,851</b>	<b>3,824,982</b>	<b>(246,869)</b>	<b>(0.06063)</b>	<b>27,082,822</b>	<b>24,527,021</b>	<b>(2,555,801)</b>	<b>0.09437</b>
<b>TIERM SALES (INTERRUPTIBLE)</b>								
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	#DIV/0!
INTERRUPTIBLE	254,708	331,535	77,227	0.30320	2,053,728	2,716,545	662,817	0.322738
INTERRUPTIBLE TRANSPORTATION	311,940	381,250	69,310	0.22219	2,739,823	3,050,000	310,177	0.113211
TOTAL INTERRUPTIBLE	566,648	713,185	146,537	0.25860	4,793,551	5,766,545	972,994	0.20298
<b>TOTAL TIERM SALES</b>	<b>4,638,499</b>	<b>4,538,167</b>	<b>(100,332)</b>	<b>(0.02163)</b>	<b>31,876,373</b>	<b>30,293,566</b>	<b>(1,582,807)</b>	<b>-0.04965</b>
<b>NUMBER OF CUSTOMERS (FIRM)</b>								
	AVG. NO. OF CUSTOMERS PERIOD TO DATE							
RESIDENTIAL	26,662	26,861	179	0.00671	26,156	25,984	(172)	-0.00657
COMMERCIAL	2,208	2,181	(27)	(0.01223)	2,168	2,150	(18)	-0.00865
COMMERCIAL LARGE VOL. 1	11	8	(3)	(0.27273)	9	9	(1)	-0.05405
COMMERCIAL LARGE VOL. 2	0	4	4	0.00000	0	0	0	#DIV/0!
INDUSTRIAL	7	4	(3)	(0.42857)	7	4	(3)	-0.42857
TRANSPORTATION	14	14	0	0.00000	13	14	1	0.087379
<b>TOTAL FIRM</b>	<b>28,922</b>	<b>29,072</b>	<b>150</b>	<b>0.00519</b>	<b>28,353</b>	<b>28,160</b>	<b>(193)</b>	<b>-0.00681</b>
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>								
	AVG. NO. OF CUSTOMERS PERIOD TO DATE							
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	#DIV/0!
INTERRUPTIBLE	2	2	0	0.00000	2	2	0	0.00000
INTERRUPTIBLE TRANSPORTATION	2	2	0	0.00000	2	2	0	0.00000
TOTAL INTERRUPTIBLE	4	4	0	0.00000	4	4	0	0.00000
<b>TOTAL CUSTOMERS</b>	<b>28,926</b>	<b>29,076</b>	<b>150</b>	<b>0.00519</b>	<b>28,357</b>	<b>28,164</b>	<b>(193)</b>	<b>(0.00681)</b>
<b>TIERM USE PER CUSTOMER</b>								
RESIDENTIAL	23	33.1	11	0.46878	151	159	8	0.05297
COMMERCIAL	360	443.8	83	0.23106	2,912	3,142	230	0.07895
COMMERCIAL LARGE VOL. 1	2,460	43,415.9	40,956	16.64612	25,856	242,846	216,990	8.39213
COMMERCIAL LARGE VOL. 2	0	32,400	32,400	0.00000	0	0	0	#DIV/0!
TRANSPORTATION	180,650	108,471	(74,179)	(0.41062)	1,215,205	749,529	(465,676)	(0.38321)
INTERRUPTIBLE	127,354	165,968	38,614	0.30320	1,026,864	1,358,273	331,409	0.32274
LARGE INTERRUPTIBLE	0	0	(0)	(0.18180)	0	0	(0)	(0.10170)

COMPANY: WEST FLORIDA NATURAL GAS CO

(CONVERSION FACTOR CALCULATION)

SCHEDULE A & REVISED 8/18/92

ACTUAL FOR THE PERIOD OF	MARCH 87												
	APR 88	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	
<b>Ocala</b>													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
THERMS PURCHASED	1 0448	1 0437	1 0381	1 0404	1 038	1 0374	1 0374	1 0384					
CCF PURCHASED													
2 PRESSURE CORRECTION FACTOR	1 017	1 017	1 017	1 017	1 017	1 017	1 017	1 017					
DELIVERY PRESSURE OF GAS SOLD ***	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98					
DELIVERY PRESSURE OF GAS PURCHASED ***	14.72	14.72	14.72	14.72	14.72	14.72	14.72	14.72					
PRESSURE CORRECTION FACTOR 14.72/14.98	1 0170	1 0170	1 0170	1 0170	1 0170	1 0170	1 0170	1 0170					
3 BELLING FACTOR	1 083	1 081	1 058	1 058	1 056	1 055	1 055	1 054					
BTU CONTENT * PRESSURE CORRECTION FACTOR													
<b>Panama City</b>													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
THERMS PURCHASED	1 0488	1 0487	1 0484	1 0487	1 047	1 048	1 048	1 048	1 0418				
CCF PURCHASED													
2 PRESSURE CORRECTION FACTOR	1 0244	1 0244	1 0244	1 0244	1 0244	1 0244	1 0244	1 0244	1 0244				
DELIVERY PRESSURE OF GAS SOLD ***	15.09	15.08	15.08	15.08	15.09	15.08	15.08	15.08	15.08				
DELIVERY PRESSURE OF GAS PURCHASED ***	14.72	14.72	14.72	14.72	14.72	14.72	14.72	14.72	14.72				
PRESSURE CORRECTION FACTOR 14.72/15.09	1 0244	1 0244	1 0244	1 0244	1 0244	1 0244	1 0244	1 0244	1 0244				
3 BELLING FACTOR	1 072	1 076	1 074	1 074	1 073	1 073	1 073	1 087	1 087				
BTU CONTENT * PRESSURE CORRECTION FACTOR													

CHIEF PARTS OF ACTUAL VERIFICATION ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST IN CURRENCY FACTOR ESTIMATED FOR THE PERIOD OF	APRIL 88		MARCH 87		REVISED PERIOD TO DATE		DIFFERENCE AMOUNT	%		
	CURRENT MONTH		DECEMBER 1988		ACTUAL				ESTIMATE	
	AMOUNT	%	AMOUNT	%	AMOUNT	%			AMOUNT	%
<b>COST OF GAS PURCHASED</b>										
1 COMPANYTY (Purch)	15,188	33.73%	11,823	131.48%	88,733	105.18%	17,845	8.73%		
2 MO MOTEL SERVICE	7,275	16.17%	13,473	151.90%	22,740	268.19%	11,432	5.48%		
3 SMOOK SERVICE	0	0	0	0	258,519	2,985.79%	2,985,179	14.00%		
4 COMPANYTY (Other)	1,087,518	2,385.54%	1,087,518	12,148.11%	4,177,734	48,811.71%	2,012	0.01%		
5 DEMAND (as included in Lines 1-4)	419,181	920.41%	52,818	593.14%	1,800,154	21,111.71%	93,870	0.45%		
6 OTHER	11,500	25.34%	11,817	133.24%	115,782	1,327.71%	19,817	0.09%		
<b>LESS FIRM VSE CONTRACT</b>										
1 COMPANYTY (Purch)	0	0	0	0	0	0	0	0		
2 DEMAND	0	0	0	0	0	0	0	0		
3 COMPANYTY (Purch)	0	0	0	0	0	0	0	0		
4 DEMAND	0	0	0	0	0	0	0	0		
5 DEMAND	0	0	0	0	0	0	0	0		
6 DEMAND	0	0	0	0	0	0	0	0		
7 DEMAND	0	0	0	0	0	0	0	0		
8 DEMAND	0	0	0	0	0	0	0	0		
9 DEMAND	0	0	0	0	0	0	0	0		
10 Second Firm Month Purchase Ag. (OPTIONAL)	1,530,781	3,341.21%	1,487,285	16,648.11%	8,454,188	98,811.71%	93,488	0.45%		
11 TOTAL COST	2,725,780	5,985.21%	3,087,271	34,811.71%	15,995,850	183,248.01%	138,218	0.63%		
12 NET UNBALLED	0	0	0	0	0	0	0	0		
13 COMPANY USE	819,432	1,808.57%	1,188,978	13,411.71%	5,974	0.07%	648	0.003%		
14 TOTAL FIRMED SALES (as of Revenue Test)	2,118,860	4,637.21%	2,118,860	23,920.01%	15,789,912	183,248.01%	137,570	0.63%		
<b>THEMES PURCHASED</b>										
15 COMPANYTY (Purch)	2,175,780	4,751.21%	2,175,780	24,511.71%	15,995,850	183,248.01%	138,218	0.63%		
16 MO MOTEL SERVICE	1,950,000	4,231.21%	1,950,000	21,711.71%	15,995,850	183,248.01%	138,218	0.63%		
17 SMOOK SERVICE	451,840	973.21%	451,840	5,011.71%	3,845,000	43,248.01%	28,850	0.13%		
18 COMPANYTY (Other)	2,870,898	6,211.21%	2,870,898	31,811.71%	22,710	0.25%	38,440	0.17%		
19 DEMAND	1,804,100	3,911.21%	1,804,100	20,011.71%	18,280,389	206,411.71%	148,417	0.68%		
20 OTHER	0	0	0	0	21,853,110	240,564.51%	7,288,800	33.31%		
21 COMPANYTY (Purch)	1,131	0.002%	1,131	0.01%	0	0	0	0		
22 DEMAND	0	0	0	0	0	0	0	0		
23 DEMAND	0	0	0	0	0	0	0	0		
24 TOTAL PURCHASES	2,870,898	6,211.21%	2,870,898	31,811.71%	17,112,889	191,248.01%	288,417	1.32%		
25 NET UNBALLED	0	0	0	0	0	0	0	0		
26 COMPANY USE	1,131	0.002%	1,131	0.01%	14,784	0.16%	1,131	0.005%		
27 TOTAL FIRMED SALES (as of Revenue Test)	2,218,860	4,837.21%	2,218,860	24,511.71%	15,789,912	183,248.01%	137,570	0.63%		
<b>CENTS PER THERM</b>										
28 COMPANYTY (Purch)	11.11%	11.11%	12.22%	12.22%	0.0011%	0.0011%	0.0011%	0.0011%		
29 MO MOTEL SERVICE	12.11%	12.11%	13.33%	13.33%	0.0011%	0.0011%	0.0011%	0.0011%		
30 SMOOK SERVICE	13.11%	13.11%	14.44%	14.44%	0.0011%	0.0011%	0.0011%	0.0011%		
31 COMPANYTY (Other)	14.11%	14.11%	15.55%	15.55%	0.0011%	0.0011%	0.0011%	0.0011%		
32 DEMAND	15.11%	15.11%	16.66%	16.66%	0.0011%	0.0011%	0.0011%	0.0011%		
33 OTHER	16.22%	16.22%	17.77%	17.77%	0.0011%	0.0011%	0.0011%	0.0011%		
34 COMPANYTY (Purch)	17.33%	17.33%	18.88%	18.88%	0.0011%	0.0011%	0.0011%	0.0011%		
35 DEMAND	18.44%	18.44%	19.99%	19.99%	0.0011%	0.0011%	0.0011%	0.0011%		
36 DEMAND	19.55%	19.55%	21.11%	21.11%	0.0011%	0.0011%	0.0011%	0.0011%		
37 TOTAL COST OF PURCHASES	11.11%	11.11%	12.22%	12.22%	0.0011%	0.0011%	0.0011%	0.0011%		
38 NET UNBALLED	12.22%	12.22%	13.33%	13.33%	0.0011%	0.0011%	0.0011%	0.0011%		
39 COMPANY USE	13.33%	13.33%	14.44%	14.44%	0.0011%	0.0011%	0.0011%	0.0011%		
40 TOTAL COST OF THERMS SOLD	14.44%	14.44%	15.55%	15.55%	0.0011%	0.0011%	0.0011%	0.0011%		
41 TRUE UP	15.55%	15.55%	16.66%	16.66%	0.0011%	0.0011%	0.0011%	0.0011%		
42 TOTAL COST OF GAS	16.66%	16.66%	17.77%	17.77%	0.0011%	0.0011%	0.0011%	0.0011%		
43 REVENUE TAX FACTOR	17.77%	17.77%	18.88%	18.88%	0.0011%	0.0011%	0.0011%	0.0011%		
44 PGA FACTOR ADJUSTED FOR TAXES	18.88%	18.88%	19.99%	19.99%	0.0011%	0.0011%	0.0011%	0.0011%		
45 PGA FACTOR ADJUSTED TO NEAREST 001	19.99%	19.99%	21.11%	21.11%	0.0011%	0.0011%	0.0011%	0.0011%		

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

FOR THE PERIOD OF:

APRIL 98 THROUGH  
 CURRENT MONTH DECEMBER 1998

MARCH 97

COMMODITY (Physical)	11ERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled F15	3,833,410	22,788	0.00679
2 Commodity Pipeline - Scheduled I15	1336,500	(2,129)	0.00828
3 He Notice Commodity Adjustment	1889,730	(5,471)	0.00829
4 Commodity Adjustments (Billed to End Users)	0	0	
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Physical)	2,725,180	15,188	0.00557
9 Swing Service - Scheduled	0	0	FDIV/A
10 Alert Day Volumes - FGI			
11 Operational Flow Order Volumes - FGI			
12 Less Alert Day Volumes Direct Billed to Others	0	0	
13 Other ReDelivered (PESCO)			
14 Other			
15			
16 TOTAL SWING SERVICE	0	0	FDIV/OI
COMMODITY OTHER			
17 Commodity Other - Scheduled F15	2,780,810	1,043,273	0.38238
18 Commodity Other - Scheduled I15 N/A	0	0	0.24240
19 Imbalance Cashout - FGI	33,860	8,193	0.37200
20 Imbalance Cashout - Other Suppliers	57,210	21,282	0.00000
21 Imbalance Cashout - Transporting Customers	0		0.39726
22 Commodity Adjustments (Oklahoma Gas)	(584)	(232)	0.38055
23 MISC (CNG USAGE CREDIT)	2,870,898	1,092,518	0.04706
24 TOTAL COMMODITY (OTHER)	8,688,060	408,808	0.04706
25 Demand (Physical) Entitlement	0	0	0.04324
26 Less Requisitioned to End Users	1281,000	(12,583)	0.04324
27 Less Requisitioned Off System	1950,400	(41,095)	0.14000
28 Less Demand Billed to Others	457,500	64,050	
29 Other Oklahoma Gas			
30 Other			
31 Other Credit Refund (FGI Sur Chg)		0	
32 TOTAL DEMAND	7,904,100	419,181	
OTHER			
33 Revenue Sharing - FGI		(3,882)	
34 Peak Shaving			
35 Other (One-Time Take or Pay Charge)			
36 Other Capacity Management (3 Months)		475	
37 Other Gas Management Expenses			
38 Other			
39 Other			
40 TOTAL OTHER	0	(3,407)	

COMPANY WEST FLORIDA NATURAL GAS CO

SCHEDULE A-2  
(REVISED 8/20/94)

FOR THE PERIOD OF:

APRIL 96 Through MARCH 97  
CURRENT MONTH: DECEMBER 1996

PERIOD TO DATE

	APRIL 96		MARCH 97		PERIOD TO DATE	
	ACTUAL	REVISED ESTIMATE	ACTUAL	REVISED ESTIMATE	ACTUAL	REVISED ESTIMATE
<b>TRUE-UP CALCULATION</b>						
1 PURCHASED GAS COST	1,092,510	1,090,504	12,017	0	4,438,320	4,430,314
2 TRANSPORTATION COST (A1 line 1, 2, 4, 5 & 8)	439,275	396,781	(41,484)	0	2,016,841	1,974,357
3 TOTAL	1,530,785	1,487,285	(43,498)	0	6,454,161	6,410,671
4 FUEL REVENUES (NET OF REVENUE TAX)	919,432	1,189,578	270,146	0	5,711,559	5,981,706
5 TRUE-UP (COLLECTED) OR REFUNDED	27,454	27,454	0	0	202,088	202,088
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 + 1 - 1 LINE 5)	941,886	1,212,032	270,146	0	6,913,045	6,183,781
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(508,905)	(275,203)	313,642	1,13942	(540,522)	(220,880)
8 INTEREST PROVISION THIS PERIOD (21)	(1,859)	(914)	745	0	11,341	611
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST 9a PGA ALDIT ADJ (initial with 12/94)	(43,577)	(43,577)	0	0	86,145	86,145
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	0	0	0	0	0	0
10a FLEX RATE REFUND (if applicable)	(22,454)	(22,454)	0	0	(202,088)	(202,088)
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7 + 8 + 9 + 10 + 10a)	(656,595)	(342,208)	314,387	0	(656,595)	(342,208)
<b>INTEREST PROVISION</b>						
12 BEGINNING TRUE-UP AND INTEREST PROVISION (8)	(43,577)	(43,577)	0	0	0	0
13 ENDING TRUE-UP BEFORE INTEREST (12 + 7 5)	(694,930)	(341,294)	313,642	0	1898,813	1898,813
14 TOTAL (12 + 13)	(738,507)	(384,871)	313,642	0	(384,871)	(384,871)
15 AVERAGE (50% OF 14)	(369,253)	(192,436)	156,821	0	(192,436)	(192,436)
16 INTEREST RATE - FIRST DAY OF MONTH	0.05450	0.05450	0	0	0	0
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05950	0.05950	0	0	0	0
18 TOTAL (15 + 17)	0.11400	0.11400	0	0	0	0
19 AVERAGE (50% OF 18)	0.05700	0.05700	0	0	0	0
20 MONTHLY AVERAGE (19/12 Months)	0.00475	0.00475	0	0	0	0
21 INTEREST PROVISION (15+20)	(1059)	(914)	744,898	0	1898,813	1898,813

If line 5 is a refund add (line 4 - line 5) to line 11  
If line 5 is a collection [ ] subtract from line 4

TRANSPORTATION PURCHASES  
SYSTEM SUPPLY AND END USE  
APRIL 98 Through MARCH 97

COMPANY WEST FLORIDA NATURAL GAS CO  
ACTUAL FOR THE PERIOD OF  
PRESENT MONTH: DECEMBER 1998

DATE	PURCHASED FROM	PURCHASED FOR	SCN TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST			DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
							TUBS	PIPELINE	FACTORY			
DEC 98	FGT	ARIZONA	FTS 1		587,300	587,300	1,488		24,530	2,089	4.85	
	FGT	FRANKLIN	FTS 1		279,000	279,000	.23		12,084	1,022	4.85	
	FGT	FLD FLORIDA	FTS 1		135,780	135,780	352		5,871	502	4.85	
	WGC	SYS SUPPLY	FTS 1	2,688,050		2,780,810	8,988	1,083,273	118,684	10,288	44.37	
	END USEH	BALANCING	FTS	57,210		57,210		21,282			37.20	
TOTAL				2,755,280	887,080	2,819,000	8,532	1,084,555	158,129	13,822	32.82	





THEM SALES AND CUSTOMER DATA

COMPANY: WEST FLORIDA NATURAL GAS CO.

FOR THE PERIOD OF: APRIL 96 Through MARCH 97 REVISED

	CURRENT MONTH: DECEMBER 1996				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
<b>THEM SALES (FIRM)</b>								
RESIDENTIAL	1,157,408	1,493,321	335,913	0.29023	5,113,398	5,449,311	335,913	0.085693
COMMERCIAL	994,693	1,153,833	159,140	0.15999	7,309,827	7,468,967	159,140	0.021771
COMMERCIAL LARGE VOL. 1	30,824	463,617	432,793	14.04078	269,995	702,788	432,793	1.602967
INDUSTRIAL	118,460	129,600	11,140	0.09404	1,045,227	1,145,400	100,173	0.095839
TRANSPORTATION	2,246,030	1,508,900	737,130	0.32819	17,891,790	17,154,660	737,130	0.0412
TOTAL FIRM	4,547,415	4,749,271	201,856	0.04439	31,630,237	31,921,126	290,889	0.009187
<b>THEM SALES (INTERRUPTIBLE)</b>								
SMALL INTERRUPTIBLE	19,426	331,935	312,509	16.08715	2,073,154	2,385,663	312,509	0.150741
INTERRUPTIBLE TRANSPORTATION	302,427	381,250	78,823	0.26063	3,042,250	3,121,073	78,823	0.025909
TOTAL INTERRUPTIBLE	321,853	713,185	391,332	1.21587	5,115,404	5,506,736	391,332	0.076501
TOTAL THEM SALES	4,869,268	5,462,456	593,188	0.12182	36,745,641	37,427,862	682,221	0.018566
<b>NUMBER OF CUSTOMERS (FIRM)</b>								
RESIDENTIAL	28,995	27,238	243	0.00900	26,181	26,318	27	0.001031
COMMERCIAL	2,239	2,203	(36)	(0.01608)	2,172	2,168	(4)	0.00184
COMMERCIAL LARGE VOL. 1	11	8	(3)	(0.27273)	9	9	0	0.03614
COMMERCIAL LARGE VOL. 2	0	0	0	0.00000	0	0	0	0.00000
INDUSTRIAL	7	4	(3)	(0.42857)	7	7	0	0.04762
TRANSPORTATION	15	14	(1)	(0.06667)	13	13	0	0.00855
TOTAL FIRM	29,267	29,467	200	0.00683	28,352	28,414	22	0.000783
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>								
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	0.00000
INTERRUPTIBLE	2	2	0	0.00000	2	2	0	0.00000
INTERRUPTIBLE TRANSPORTATION	7	7	0	0.00000	2	2	0	0.00000
TOTAL INTERRUPTIBLE	4	4	0	0.00000	4	4	0	0.00000
TOTAL CUSTOMERS	29,271	29,471	200	0.00683	28,396	28,418	22	0.00078
<b>THERM USE PER CUSTOMER</b>								
RESIDENTIAL	43	54.8	12	0.27872	195	208	13	0.06460
COMMERCIAL	444	523.8	79	0.17894	3,366	3,445	80	0.02366
COMMERCIAL LARGE VOL. 1	2,802	57,952.1	-55,150	19.68107	29,277	78,064	48,787	1.70058
COMMERCIAL LARGE VOL. 2	0	0	0	0.00000	0	0	0	0.00000
TRANSPORTATION	149,735	107,779	(41,957)	(0.28021)	1,376,292	1,330,965	(45,327)	(0.03293)
INTERRUPTIBLE	9,713	185,868	156,255	16.08715	1,036,577	1,192,832	156,255	0.15074
LARGE INTERRUPTIBLE	0	0	0	(0.20675)	0	0	0	(0.02526)

OCALA	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED	1 0448	1 0432	1 0381	1 0404	1 0374	1 0374	1 0374	1 0354	1 0488			
THEMS PURCHASED - AVERAGE BTU CONTENT CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR	1 017	1 017	1 017	1 017	1 017	1 017	1 017	1 017	1 017			
* DELIVERY PRESSURE OF GAS SOLD ***	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98			
3 DELIVERY PRESSURE OF GAS PURCHASED ***	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73			
PRESSURE CORRECTION FACTOR (LMI) ***	1 0170	1 0170	1 0170	1 0170	1 0170	1 0170	1 0170	1 0170	1 0170	FDN/02	FDN/02	FDN/02
3 BILLING FACTOR	1 063	1 061	1 056	1 058	1 058	1 055	1 055	1 054	1 067	FDN/02	FDN/02	FDN/02
BTU CONTENT * PRESSURE CORRECTION FACTOR												
PANAMA CITY												
1 AVERAGE BTU CONTENT OF GAS PURCHASED	1 0488	1 0487	1 0484	1 0487	1 047	1 048	1 048	1 0418	1 0562			
THEMS PURCHASED - AVERAGE BTU CONTENT CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR	1 0244	1 0244	1 0244	1 0244	1 0244	1 0244	1 0244	1 0244	1 0244			
* DELIVERY PRESSURE OF GAS SOLD ***	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09			
3 DELIVERY PRESSURE OF GAS PURCHASED ***	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73			
PRESSURE CORRECTION FACTOR (LMI) ***	1 0244	1 0244	1 0244	1 0244	1 0244	1 0244	1 0244	1 0244	1 0244	FDN/02	FDN/02	FDN/02
3 BILLING FACTOR	1 072	1 075	1 074	1 074	1 073	1 072	1 072	1 067	1 082	FDN/02	FDN/02	FDN/02
BTU CONTENT * PRESSURE CORRECTION FACTOR												

West Florida Natural Gas Company	SCHEMATIC A.1 COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE OF THE PUBLIC HEARD GAS ADJUSTMENT COST RECOVERY FACTOR ESTIMATED FOR THE PERIOD OF									
	COMMENT MONTH		THROUGH		RECORD MONTH		PERIOD TO DATE		DIFFERENCE	
	APRIL 98	JANUARY 1997	MARCH 97	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	%
<b>COST OF GAS PURCHASED</b>										
1 COMMODITY (physical)	0	3,738.3	137,343.8	11,000,000	88,132.7	122,478.8	13,910.0	13,910.0	31.11	
2 NO NOTICE SERVICE	10,880	12,194	178	0	42,442	48,949	13,510	13,510	7.48	
3 SWING SERVICE	157,578	202,500	164,881	127,211	418,088	-81,078	164,881	164,881	7.78	
4 COMMODITY (short)	1,147,886	1,977,880	1,650,781	178,211	5,276,812	5,276,812	1,648,782	1,648,782	7.71	
5 DEMAND (includes 1, 2, 3 & 4)	398,518	347,210	2,208	8,80	2,204,098	2,214,098	66,184	66,184	3.89	
6 OTHER	13,336	0	13,336	0	118,131	118,131	118,131	118,131	16.25%	
<b>LESS FIRM VS. CONTINUAL</b>										
7 COMMODITY (physical)	0	0	0	0	0	0	0	0	0.00	
8 DEMAND	0	0	0	0	0	0	0	0	0.00	
9	0	0	0	0	0	0	0	0	0.00	
10 Several Firm Month Purchase Ag. (CP) (GAS)	1,711,544	2,275,800	150,144	127,751	8,165,712	8,878,262	1,640,849	1,640,849	5.34	
11 TOTAL COST	292	292	292	0	5,220	4,608	731	731	0.00	
12 NET UNPAID	0	0	0	0	0	0	0	0	0.00	
13 COMPANY USE	1,539,248	2,962,888	149,248	124,051	7,270,801	8,024,701	1,782,880	1,782,880	15.88	
14 TOTAL FIRM SALES (net of Revenue Tax)										
<b>TERMS PURCHASED</b>										
15 COMMODITY (physical)	0	2,348,942	13,748,942	11,000,000	15,885,850	18,895,003	12,709,153	12,709,153	18.83	
16 NO NOTICE SERVICE	1,540,000	1,540,000	0	0	8,295,000	5,215,000	1,090,000	1,090,000	20.12	
17 SWING SERVICE	215,420	500,000	114,580	128,121	1,872,320	1,872,320	1,000,870	1,000,870	28.88	
18 COMMODITY (short)	2,951,785	3,984,800	11,142,120	128,831	18,242,184	18,844,842	1,602,658	1,602,658	-2.05	
19 DEMAND	7,827,220	8,113,600	1,511,220	2,840	25,790,420	28,998,110	8,782,230	8,782,230	32.53	
20 OTHER	0	0	0	0	0	0	0	0	0.00	
21 COMMODITY (physical)	0	0	0	0	0	0	0	0	0.00	
22 DEMAND	0	0	0	0	0	0	0	0	0.00	
23 TOTAL PURCHASES	3,262,185	4,494,900	11,297,910	128,760	20,214,874	21,318,172	11,002,280	11,002,280	4.71	
24 NET UNPAID	801	0	891	0	0	0	0	0	0.00	
25 COMPANY USE	2,310,220	4,261,440	11,951,210	174,100	14,685	13,153	1,732	1,732	12.11	
26 TOTAL FIRM SALES										
<b>CENTS PER THERM</b>										
28 COMMODITY (physical)	11/151	0.81113	0.81113	0.81113	0.81113	0.81113	0.81113	0.81113	100.00%	
29 NO NOTICE SERVICE	12/148	0.00884	0.00884	0.00884	0.00884	0.00884	0.00884	0.00884	100.00%	
30 SWING SERVICE	12/178	0.44951	0.44951	0.44951	0.44951	0.44951	0.44951	0.44951	100.00%	
31 COMMODITY (short)	14/188	0.40277	0.40277	0.40277	0.40277	0.40277	0.40277	0.40277	100.00%	
32 DEMAND	15/186	0.95270	0.95270	0.95270	0.95270	0.95270	0.95270	0.95270	100.00%	
33 OTHER	16/208	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	100.00%	
<b>LESS FIRM VS. CONTINUAL</b>										
34 COMMODITY (physical)	17/111	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	100.00%	
35 DEMAND	18/229	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	100.00%	
36	19/229	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	100.00%	
37 TOTAL COST OF PURCHASES	11/274	0.51418	0.48293	0.48293	0.48293	0.48293	0.48293	0.48293	100.00%	
38 NET UNPAID	11/274	0.51418	0.51418	0.51418	0.51418	0.51418	0.51418	0.51418	100.00%	
39 COMPANY USE	11/274	0.51418	0.51418	0.51418	0.51418	0.51418	0.51418	0.51418	100.00%	
40 TOTAL COST OF TERMS SOLD	11/274	0.51418	0.51418	0.51418	0.51418	0.51418	0.51418	0.51418	100.00%	
41 FIRM USE	18/229	0.51418	0.51418	0.51418	0.51418	0.51418	0.51418	0.51418	100.00%	
42 TOTAL COST OF G-3	14/188	0.48405	0.48405	0.48405	0.48405	0.48405	0.48405	0.48405	100.00%	
43 REVENUE TAX FACTOR	14/242	1.00378	1.00378	1.00378	1.00378	1.00378	1.00378	1.00378	100.00%	
44 PGA FACTOR ADJUSTED FOR TAXES	14/242	0.95487	0.95487	0.95487	0.95487	0.95487	0.95487	0.95487	100.00%	
45 PGA FACTOR ADJUSTED TO REVENUE TAX	14/242	0.51000	0.51000	0.51000	0.51000	0.51000	0.51000	0.51000	100.00%	

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

FOR THE PERIOD OF: APRIL 98 THROUGH MARCH 97  
CURRENT MONTH: JANUARY 1997

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled F15	0	0	#DIV/0!
2 Commodity Pipeline - Scheduled I15	0	0	#DIV/0!
3 No Notice Commodity Adjustment	0	0	#DIV/0!
4 Commodity Adjustments (Billed to End User)	0	0	#DIV/0!
5 Commodity Adjustments	0	0	#DIV/0!
6 Commodity Adjustments	0	0	#DIV/0!
7	0	0	#DIV/0!
8 TOTAL COMMODITY (Pipeline)	0	0	0.44851
SWING SERVICE	350,420	157,515	0.44851
9 Swing Service - Scheduled	350,420	157,515	0.44851
10 Alert Day Volumes - FGI	0	0	0.44851
11 Operational Flow Order Volumes - FGI	0	0	0.44851
12 Less Alert Day Volumes Direct (Billed to Others)	0	0	0.44851
13 Other ReDelivered (PESCO)	0	0	0.44851
14 Other	0	0	0.44851
15	0	0	0.44851
16 TOTAL SWING SERVICE	350,420	157,515	0.44851
COMMODITY OTHER	2,095,010	1,089,740	0.51998
17 Commodity Other - Scheduled F15	0	0	0.51998
18 Commodity Other - Scheduled I15 N/A	0	0	0.51998
19 Imbalance Cashout - FGI	0	0	0.51998
20 Imbalance Cashout - Other Shippers	0	0	0.51998
21 Imbalance Cashout - Transporting Customers	0	0	0.51998
22 Commodity Adjustments (Oklahoma Gas)	157,360	67,712	0.42998
23 MISC (CHRG USAGE CREDIT)	(605)	(288)	0.47225
24 TOTAL COMMODITY (Other)	2,095,010	1,147,168	0.54752
DEMAND	7,923,800	342,618	0.04324
25 Demand (Pipeline) Entitlement	7,923,800	342,618	0.04324
26 Less Relinquished to End Users	(300,700)	(13,002)	0.04324
27 Less Relinquished Off System	0	0	0.04324
28 Less Demand Billed to Others	(987,000)	(42,405)	0.04324
29 Other Oklahoma Gas	232,500	32,550	0.14000
30 Other F15-2 Reservation Charge	1,054,000	79,818	0.07574
31 Other Credit Returned FGI Sur Chg	0	0	0.05040
32 TOTAL DEMAND	7,923,800	399,518	0.05040
OTHER	14,177	14,177	0.00100
33 Revenue Sharing - FGI	0	0	0.00100
34 Peak Shaving	0	0	0.00100
35 Other (One Time Take or Pay Charge)	0	0	0.00100
36 Other Capacity Management (3 Months)	0	0	0.00100
37 Other Gas Management Expenses	0	0	0.00100
38 Other	0	0	0.00100
39 Other	0	0	0.00100
40 TOTAL OTHER	0	0	0.00100

FOR THE PERIOD OF

MARCH 87

SECOND REVISED

APRIL 88

THROUGH

CURRENT MONTH: JANUARY 1987

	APRIL 88		MARCH 87		PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%
<b>TRUE-UP CALCULATION</b>								
1 PURCHASED GAS COST	1,304,884	1,800,460	495,576	0.275381	5,743,010	8,236,774	493,763.57	0.0791697
2 TRANSPORTATION COST (A) Line 1, 2, 4, 5 & 6)	408,880	416,130	8,370	0.020187	2,422,701	2,385,587	(37,114)	-0.012858
3 TOTAL	1,713,764	2,216,590	504,345	0.227534	8,165,711	9,622,361	456,649	0.054002
4 FUEL REVENUES	1,559,246	2,052,898	493,740	0.240501	7,270,807	8,034,701	763,894	0.0850743
5 TRUE-UP (COLLECTED) OR REFUNDED	22,454	22,454	0	0	224,540	224,540	0	0
6 FUEL REVENUE APPLICABLE TO PERIOD	1,581,702	2,075,450	493,748	0.237899	7,495,347	8,259,241	763,894	0.0874898
7 TRUE-UP PROVISION THIS PERIOD	(128,843)	(140,240)	(11,397)	0.074142	(870,384)	(307,120)	303,244	0.818009
8 INTEREST PROVISION THIS PERIOD (21)	(3,401)	(2,617)	1,488	0.72998	(3,615)	(1,401)	0	0
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(856,595)	(342,208)	314,387	0.9187	86,145	86,145	0	0
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	0	0	0	0	0	0	0	0
10a FLEX RATE REFUND (if applicable)	0	0	0	0	1224,540	(724,540)	0	0
11 TOTAL ESTIMATED/ACTUAL TRUE-UP	(812,372)	(506,916)	305,456	0.60258	(812,372)	(506,916)	305,456	0.602577
17 * B * 9 * 10 * 10a								
<b>INTEREST PROVISION</b>								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (8)	(856,595)	(342,208)	314,387	0.9187				
13 ENDING TRUE-UP BEFORE INTEREST (12 * 7 * 5)	(808,881)	(504,902)	303,989	0.60208				
14 TOTAL (12 * 13)	(1,485,406)	(847,110)	618,276	0.72988				
15 AVERAGE (50% OF 14)	(732,743)	(423,555)	309,188	0.72888				
16 INTEREST RATE - FIRST DAY OF MONTH	0.05950	0.05950	0	0				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05450	0.05450	0	0				
18 TOTAL (16 * 17)	0.11400	0.11400	0	0				
19 AVERAGE (50% OF 18)	0.05700	0.05700	0	0				
20 MONTHLY AVERAGE (18/12 Months)	0.00475	0.00475	0	0				
21 INTEREST PROVISION (15 * 20)	(3481)	(2012)	1468.644	0.72988				

If line 6 is a refund add column 4  
If line 5 is a collection [ ] subtract from line 4

PRESENT MONTH: JANUARY 1997

APRIL 98

MARCH 97

DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST			DEMAND COST	OTHER CHARGES	TOTAL CENTS PER THERM
							TIERS PARTY	PIPELINE	ACAD/GRU/UEL			
JAN 97	JGT	ARIZONA	FTS 1		887,000	887,000	1,489		24,530	2,099	4.85	
	JGT	FRANKLIN	FTS 1		278,000	278,000	723		12,084	1,032	4.85	
	JGT	MID FLORIDA	FTS 1		135,780	135,780	352		5,811	502	4.85	
	M.G.C.	SYS SUPPLY	FTS	2,814,991		2,895,010	8,273	1,089,740	113,072	8,972	48.64	
	M.G.C.	evening supply	FTS	340,018		350,420	881	197,518	14,702	1,287	51.28	
	Okaloosa	System Supply	FTS	157,380		157,380	5,712				38.60	
	END USER											
<b>TOTAL</b>				<b>3,112,387</b>	<b>987,080</b>	<b>4,184,870</b>	<b>10,197</b>	<b>1,304,971</b>	<b>170,240</b>	<b>14,902</b>	<b>35.81</b>	



THEIRMS SALES AND CUSTOMER DATA

COMPANY: WEST FLORIDA NATURAL GAS CO.

FOR THE PERIOD OF: APRIL 90 Through MARCH 91

	CURRENT MONTH: JANUARY 1997		PERIOD TO DATE					
	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE				
					DIFFERENCE	DIFFERENCE		
					AMOUNT	%		
<b>THEIRMS SALES (FIRM)</b>								
RESIDENTIAL	1,590,519	1,714,505	123,486	0.0764	5,703,917	7,163,316	459,399	0.088527
COMMERCIAL	1,254,839	1,210,062	(38,777)	0.030901	8,584,866	2,685,029	120,383	0.014053
COMMERCIAL LARGE VOL. 1	70,534	500,295	429,761	6.09286	340,529	1,203,083	862,554	2.532983
INDUSTRIAL	117,738	129,600	11,862	0.10075	1,162,965	1,275,000	112,035	0.096336
TRANSPORTATION	2,560,472	1,508,900	(1,051,572)	0.410701	20,452,282	18,863,560	(1,788,722)	0.09746
TOTAL FIRM	5,594,122	5,068,862	(525,260)	0.093891	37,224,359	36,989,988	(234,371)	0.0062
<b>THEIRMS SALES (INTERRUPTIBLE)</b>								
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	0.00000
INTERRUPTIBLE	277,201	331,935	54,734	0.19745	2,350,355	2,717,598	367,243	0.15625
INTERRUPTIBLE TRANSPORTATION	337,790	381,250	43,460	0.12866	3,380,040	3,502,323	122,283	0.036178
TOTAL INTERRUPTIBLE	614,991	713,185	98,194	0.15967	5,730,395	6,219,921	489,528	0.085428
TOTAL THEIRMS SALES	6,209,113	5,782,047	(427,066)	0.068781	42,954,754	43,209,909	255,155	0.00594
<b>NUMBER OF CUSTOMERS (FIRM)</b>								
RESIDENTIAL	27,098	26,287	(811)	0.029561	28,900	28,124	(776)	0.028608
COMMERCIAL	2,248	2,210	(38)	0.016901	2,397	2,169	(228)	0.09518
COMMERCIAL LARGE VOL. 1	12	8	(4)	0.250001	10	8	(2)	0.13462
COMMERCIAL LARGE VOL. 2	0	0	0	0.00000	0	0	0	0.00000
INDUSTRIAL	7	4	(3)	0.428571	8	7	(1)	0.12987
TRANSPORTATION	16	14	(2)	0.125001	15	13	(2)	0.11644
TOTAL FIRM	29,381	28,534	(847)	0.028831	31,330	28,321	(3,009)	0.09605
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>								
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	0.00000
INTERRUPTIBLE	2	2	0	0.00000	2	2	0	0.00000
INTERRUPTIBLE TRANSPORTATION	2	2	0	0.00000	2	2	0	0.00000
TOTAL INTERRUPTIBLE	4	4	0	0.00000	4	4	0	0.00000
TOTAL CUSTOMERS	29,385	28,538	(847)	0.028821	31,334	28,325	(3,009)	0.096051
<b>THEIRMS USE PER CUSTOMER</b>								
RESIDENTIAL	59	65.2	6	0.11046	232	274	42	0.18211
COMMERCIAL	598	550.3	(48)	0.014241	3,574	4,005	431	0.12072
COMMERCIAL LARGE VOL. 1	5,878	55,588.3	49,711	8.45728	32,743	133,676	100,933	3.08256
COMMERCIAL LARGE VOL. 2	0	0	0	0.00000	0	0	0	0.00000
TRANSPORTATION	160,031	107,779	(52,252)	0.326511	1,400,841	1,448,788	45,946	0.03280
INTERRUPTIBLE	138,601	165,968	27,367	0.19745	1,068,343	1,358,799	290,456	0.27188
LARGE INTERRUPTIBLE	0	0	0	0.00000	0	0	0	0.00000



	APR	MAY	JUN	JUN	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED	10448	10432	10381	10404	1038	10374	10374	10384	10488	10535		
THERMS PURCHASED - AVERAGE BTU CONTENT												
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR	1.017	1.017	1.017	1.017	1.017	1.017	1.017	1.017	1.017	1.017		
* DELIVERY PRESSURE OF GAS SOLD #**	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98		
* DELIVERY PRESSURE OF GAS PURCHASED #**	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73		
PRESSURE CORRECTION FACTOR 14.73 #**	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	#DIV/0!	#DIV/0!
3 BBLING FACTOR	1.003	1.001	1.056	1.058	1.058	1.055	1.055	1.054	1.067	1.071	#DIV/0!	#DIV/0!
BTU CONTENT * PRESSURE CORRECTION FACTOR												

	APR	MAY	JUN	JUN	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED	10488	10492	10484	10487	10417	1046	1046	10418	10562	10556		
THERMS PURCHASED - AVERAGE BTU CONTENT												
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244		
* DELIVERY PRESSURE OF GAS SOLD #**	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09		
* DELIVERY PRESSURE OF GAS PURCHASED #**	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73		
PRESSURE CORRECTION FACTOR 14.73 #**	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	#DIV/0!	#DIV/0!
3 BBLING FACTOR	1.022	1.025	1.024	1.024	1.023	1.022	1.022	1.027	1.082	1.081	#DIV/0!	#DIV/0!
BTU CONTENT * PRESSURE CORRECTION FACTOR												



COST RECOVERY CLAUSE CALCULATION  
SCHEDULE A-1 SUPPORTING DETAIL

FOR THE PERIOD OF:

APRIL 96

Through

MARCH 97

CURRENT MONTH: FEBRUARY 1997

COMMODITY (Physical)	THERMS	BYDICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled IIS	4,197,780	24,595	0.00588
2 Commodity Pipeline - Scheduled IIS		11,878	
3 No Notice Commodity Adjustment	(298,290)	(5,823)	0.01909
4 Commodity Adjustments (Billed to End Users)	1905,080	0	0.00000
5 Commodity Adjustments	0	0	
6 Commodity Adjustments			
7			
<b>8 TOTAL COMMODITY (Pipeline)</b>	<b>2,994,280</b>	<b>17,028</b>	<b>0.00588</b>
<b>SWING SERVICE</b>			<b>FDIV/01</b>
9 Swing Service - Scheduled	0	0	
10 Alert Day Volumes - FGI	119,800	119,800	
11 Operational flow Order Volumes - FGI			
12 Less Alert Day Volumes Der:1 Billed to Others	0	0	
13 Other ReOrdered (PESCO)			
14 Other			
15	119,800	119,800	FDIV/01
<b>18 TOTAL SWING SERVICE</b>	<b>119,800</b>	<b>119,800</b>	<b>FDIV/01</b>
<b>COMMODITY OTHER</b>			<b>FDIV/01</b>
17 Commodity Other - Scheduled IIS	2,321,870	587,283	0.25245
18 Commodity Other - Scheduled IIS N/A			
19 Imbalance Cashout - FGI	0	0	0.20498
20 Imbalance Cashout - Other Shippers	118,320	(3,755)	0.23200
21 Imbalance Cashout - Transporting Customers	28,320	8,578	0.00000
22 Commodity Adjustments (On above Gas)	287,520	112,547	2.87778
23 MISC (CHG USAGE CREDIT)	(587)	(1,821)	0.27378
24 TOTAL COMMODITY (Other)	<b>2,598,872</b>	<b>711,498</b>	<b>0.27378</b>
<b>DEMAND</b>			<b>0.04320</b>
25 Demand (Pipeline) Entitlement	7,323,800	242,317	
26 Less Reimposed to End Users	1300,700	(13,002)	0.00478
27 Less Reimposed Off System	(351,850)	(1,875)	0.04324
28 Less Demand Billed to Others	(282,080)	(42,485)	0.14000
29 Other Onabove Gas	232,500	22,550	
30 Other - FTS-2 Reservation Charge	1,054,000	79,818	
31 Other Credit Refund (FGI Sur Chg)		0	
<b>32 TOTAL DEMAND</b>	<b>7,575,470</b>	<b>287,544</b>	<b>0.03748</b>
<b>OTHER</b>			
33 Revenue Sharing - FGI		(3,410)	
34 Peak Sharing			
35 Other (One-Time Take or Pay Charge)			
36 Other Capacity Management (3 Months)		918	
37 Other Gas Management Expenses			
38 Other			
39 Other			
<b>40 TOTAL OTHER</b>	<b>0</b>	<b>(2,492)</b>	<b>0.03248</b>

COMPANY WEST FLORIDA NATURAL GAS CO

CALCULATION OF TRUE-UP AND INTEREST PROVISION

FOR THE PERIOD OF: APRIL 98 THROUGH MARCH 97

	APRIL 98		FEBRUARY 1997		MARCH 97		PERIOD TO DATE	
	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%
<b>TRUE UP CALCULATION</b>								
1 PURCHASED GAS COST	831,289	1,567,870	726,581	0.488287	6,574,308	7,794,844	1,220,536.02	0.185607
2 TRANSPORTATION COST (A) less 1, 2, 4, 5 & 6	422,781	383,428	(39,353)	0.074355	2,845,468	2,782,015	(63,453)	-0.022433
3 TOTAL	1,254,070	1,951,298	697,228	0.357372	9,419,776	10,576,859	1,157,082	0.1094058
4 FUEL REVENUES	1,231,826	1,258,552	26,726	0.008488	8,522,733	8,786,253	263,520	0.1288231
5 FUEL REVENUE TAX								
6 TRUE-UP (COLLECTED) OR REFUNDED	27,454	22,454	(5,000)	0	248,884	248,884	0	0
7 FUEL REVENUE APPLICABLE TO PERIOD	1,274,373	1,782,006	507,633	0.284862	8,785,727	10,041,747	1,271,520	0.1268287
8 (LINE 4) + (LINE 5)								
9 TRUE UP PROVISION THIS PERIOD	20,323	1169,292	(1148,969)	1.120048	(850,041)	(528,412)	321,629	0.2118231
10 (LINE 6) (LINE 7)								
11 INTEREST PROVISION THIS PERIOD (LINE 8)	(2,888)	(2,733)	(155)	0.34948	17,303	(4,134)	(21,637)	-0.12458
12 BEGINNING OF PERIOD TRUE UP AND INTEREST	(812,372)	(508,918)	(303,454)	0.80258	88,145	88,145	0	0
13 PGA ADJ. (Credit with 17/94)	0	0	0	0	0	0	0	0
14 TRUE UP COLLECTED OR REFUNDED (REVERSE OF LINE 6)	(22,454)	(22,454)	0	0	(248,884)	(248,884)	0	0
15 FLEX RATE (REFUND IF APPLICABLE)	0	0	0	0	0	0	0	0
16 TOTAL ESTIMATED ACTUAL TRUE UP (7 + 8 + 9 + 10 + 14)	(818,190)	(701,397)	(116,793)	0.18052	(8,180,900)	(7,011,285)	(1,169,615)	-0.166519
<b>INTEREST PROVISION</b>								
17 BEGINNING TRUE UP AND INTEREST PROVISION (9)	(812,372)	(508,918)	(303,454)	0.80258	305,458	305,458	0	0
18 ENDING TRUE UP BEFORE INTEREST (12 + 7 + 5)	(814,503)	(888,687)	(74,184)	-0.18658	115,841	115,841	0	0
19 TOTAL (12 + 13)	(1,626,875)	(1,295,570)	(331,305)	-0.34818	421,297	421,297	0	0
20 AVERAGE (50% OF 14)	(813,437)	(802,785)	(10,652)	-0.34848	210,648	210,648	0	0
21 INTEREST RATE - FIRST DAY OF MONTH	0.05450	0.05450	0	0	0	0	0	0
22 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05430	0.05430	0	0	0	0	0	0
23 TOTAL (18 + 17)	0.10880	0.10880	0	0	0	0	0	0
24 AVERAGE (50% OF 18)	0.05440	0.05440	0	0	0	0	0	0
25 MONTHLY AVERAGE (18/12 Months)	0.00453	0.00453	0	0	0	0	0	0
26 INTEREST PROVISION (15 + 20)	3688	-2733	6421	0.34848	954,939	954,939	0	0

If line 6 is a refund add column 4  
If line 9 is a collection 2 subtract from line 4

TRANSPORTATION PURCHASES  
SYSTEM SUPPLY AND END USE

ACTUAL FOR THE PERIOD OF:  
PRESENT MONTH: FEBRUARY 1997

APRIL 98

Through

MARCH 97

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			
FEB 97	FGT	ARIZONA	FTS 1		512,440	512,400		1,327	22,158	1,880	4.95
	FGT	FRANKLIN	FTS 1		283,980	283,800		884	11,414	977	4.95
	FGT	MID FLORIDA	FTS 1		110,880	110,880		287	4,785	409	4.95
	N G C	SYS SUPPLY	FTS	2,252,882		2,321,820	597,763	5,835	97,415	8,581	31.50
	Okaloosa	System Supply	FTS		287,520	287,520	112,547				42.07
	END USER	Balancing	N/A		28,220	28,220	6,575				23.30
<b>TOTAL</b>				<b>2,548,622</b>	<b>887,040</b>	<b>3,504,610</b>	<b>718,885</b>	<b>8,132</b>	<b>135,770</b>	<b>11,873</b>	<b>24.87</b>



FOR THE PERIOD OF: APRIL 98 Through MARCH 97

	CURRENT MONTH: FEBRUARY 1997				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>THERM SALES (FIRM)</b>								
RESIDENTIAL	1,330,426	1,394,503	64,077	0.04816	8,034,343	8,557,819	523,476	0.065155
COMMERCIAL	1,114,511	1,116,901	2,390	0.00214	9,679,177	9,801,330	122,753	0.012682
COMMERCIAL LARGE VOL. 1	34,457	436,381	401,924	11.66451	374,986	1,639,464	1,264,478	3.372067
INDUSTRIAL	90,836	129,600	38,764	0.42675	1,253,801	1,404,600	150,799	0.120273
TRANSPORTATION	2,505,291	1,454,000	1,051,291	(0.41963)	22,957,573	20,117,560	(2,840,013)	-0.12371
	0	0	0	0.00000	0	0	0	#DIV/0!
<b>TOTAL FIRM</b>	<b>5,075,521</b>	<b>4,531,385</b>	<b>(544,136)</b>	<b>(0.10721)</b>	<b>42,299,880</b>	<b>41,521,373</b>	<b>(778,507)</b>	<b>-0.0184</b>
<b>THERM SALES (INTERRUPTIBLE)</b>								
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	#DIV/0!
INTERRUPTIBLE	89,897	331,935	242,038	2.69239	2,440,252	3,049,533	609,281	0.24968
INTERRUPTIBLE TRANSPORTATION	345,065	381,250	36,185	0.10486	3,725,105	3,883,573	158,468	0.042541
TOTAL INTERRUPTIBLE	434,962	713,185	278,223	0.63965	6,165,357	6,933,106	767,749	0.124526
<b>TOTAL THERM SALES</b>	<b>5,510,483</b>	<b>5,244,570</b>	<b>(265,913)</b>	<b>(0.04826)</b>	<b>48,465,237</b>	<b>48,454,479</b>	<b>(10,758)</b>	<b>-0.00022</b>
<b>NUMBER OF CUSTOMERS (FIRM)</b>								
	AVG. NO. OF CUSTOMERS PERIOD TO DATE							
RESIDENTIAL	27,119	28,595	(524)	(0.01932)	28,738	28,166	(2,572)	-0.0895
COMMERCIAL	2,267	2,225	(42)	(0.01853)	2,385	2,174	(211)	-0.08855
COMMERCIAL LARGE VOL. 1	12	9	(3)	(0.25000)	11	9	(2)	-0.14655
COMMERCIAL LARGE VOL. 2	0	0	0	0.00000	0	0	0	#DIV/0!
INDUSTRIAL	7	7	0	0.00000	8	7	(1)	-0.11905
TRANSPORTATION	15	15	0	0.00000	15	13	(2)	-0.10559
<b>TOTAL FIRM</b>	<b>29,420</b>	<b>28,851</b>	<b>(569)</b>	<b>(0.01934)</b>	<b>31,156</b>	<b>28,359</b>	<b>(2,787)</b>	<b>-0.08946</b>
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>								
	AVG. NO. OF CUSTOMERS PERIOD TO DATE							
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	#DIV/0!
INTERRUPTIBLE	2	2	0	0.00000	2	2	(0)	(0.08333)
INTERRUPTIBLE TRANSPORTATION	2	2	0	0.00000	2	2	(0)	(0.08333)
TOTAL INTERRUPTIBLE	4	4	0	0.00000	4	4	(0)	(0.08333)
<b>TOTAL CUSTOMERS</b>	<b>29,424</b>	<b>28,855</b>	<b>(569)</b>	<b>(0.01934)</b>	<b>31,160</b>	<b>28,373</b>	<b>(2,788)</b>	<b>(0.08946)</b>
<b>THERM USE PER CUSTOMER</b>								
RESIDENTIAL	49	52.4	3	0.06881	280	327	47	0.16986
COMMERCIAL	492	502.0	10	0.02106	4,059	4,509	451	0.11107
COMMERCIAL LARGE VOL. 1	2,871	48,486.8	45,615	15.88601	35,559	182,163	146,604	4.12283
COMMERCIAL LARGE VOL. 2	0	0	0	0.00000	0	0	0	#DIV/0!
TRANSPORTATION	167,019	96,933	(70,086)	(0.41963)	1,568,530	1,536,758	(31,772)	(0.02026)
INTERRUPTIBLE	44,949	165,968	121,019	2.69239	1,118,449	1,524,767	406,318	0.36329
LARGE INTERRUPTIBLE	0	0	(0)	(0.09491)	0	0	(0)	(0.12074)

ACTUAL FOR THE PERIOD OF	MARCH 92											
	APRIL 96	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
<b>OCALA</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED	10448	10437	10381	10404	1028	10374	10374	10384	10488	10525	10511	
THE RMS PURCHASED - AVERAGE BTU CONTENT CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR	1.017	1.017	1.017	1.017	1.017	1.017	1.017	1.017	1.017	1.017	1.017	
* DELIVERY PRESSURE OF GAS SOLD #psi	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	
5 DELIVERY PRESSURE OF GAS PURCHASED #psi	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 (1/b) #psi	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	#DIV/0!
3 BBLING FACTOR	1.063	1.081	1.058	1.058	1.058	1.055	1.054	1.067	1.071	1.089	1.089	#DIV/0!
BTU CONTENT * PRESSURE CORRECTION FACTOR												
<b>PAHAMMA CITY</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED	10488	10487	10484	10487	1047	1048	10418	10582	10558	10534		
THE RMS PURCHASED - AVERAGE BTU CONTENT CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	
* DELIVERY PRESSURE OF GAS SOLD #psi	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09	
5 DELIVERY PRESSURE OF GAS PURCHASED #psi	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 (1/b) #psi	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	#DIV/0!
3 BBLING FACTOR	1.072	1.075	1.074	1.074	1.073	1.072	1.087	1.082	1.081	1.079	1.079	#DIV/0!
BTU CONTENT * PRESSURE CORRECTION FACTOR												



COMMODITY GROUP	DESCRIPTION	CURRENT MONTH			THROUGH			PERIOD TO DATE		
		ACTUAL	ESTIMATE	% DIFFERENCE	ACTUAL	ESTIMATE	% DIFFERENCE	ACTUAL	ESTIMATE	% DIFFERENCE
<b>COST OF GAS PURCHASED</b>										
1	COMMODITY GROUP	1,728	3,173	118.23%	118,232	118,232	100.00%	118,232	118,232	100.00%
2	NO NOTICE SERVICE	0	0	0.00%	0	0	0.00%	0	0	0.00%
3	STORAGE SERVICE	0	0	0.00%	0	0	0.00%	0	0	0.00%
4	COMMODITY GROUP	349,817	377,820	108.01%	46,737	46,737	100.00%	46,737	46,737	100.00%
5	DEMAND (It includes 11, 16 & 21)	374,238	745,909	199.48%	168,448	745,909	213.73%	168,448	745,909	213.73%
6	OTHER	273	0	0.00%	273	0	0.00%	273	0	0.00%
<b>LESS UNRECOVERED COSTS</b>										
7	COMMODITY GROUP	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	COMMODITY GROUP	0	0	0.00%	0	0	0.00%	0	0	0.00%
10	Second Month Purchase Ag. (See Exhibit 11-2-3-4-5-6-10-17-8-9)	817,152	818,187	100.13%	791,582	818,187	102.43%	817,152	818,187	100.13%
11	TOTAL COST	1,728	3,173	118.23%	118,232	118,232	100.00%	118,232	118,232	100.00%
12	NET UNRECOVERED	318	0	0.00%	318	0	0.00%	318	0	0.00%
13	COMPANY USE	742,354	843,758	113.71%	110,402	843,758	75.10%	742,354	843,758	113.71%
14	TOTAL THERM SALES (Net of Revenue Tax)	1,579,140	5,282,200	334.58%	12,843,480	5,282,200	40.35%	1,579,140	5,282,200	334.58%
<b>THERM PURCHASED</b>										
15	COMMODITY GROUP	938,000	716,000	77.40%	180,000	716,000	77.40%	938,000	716,000	77.40%
16	NO NOTICE SERVICE	0	0	0.00%	0	0	0.00%	0	0	0.00%
17	STORAGE SERVICE	0	0	0.00%	0	0	0.00%	0	0	0.00%
18	COMMODITY GROUP	1,793,188	1,318,200	73.51%	484,888	1,318,200	73.51%	1,793,188	1,318,200	73.51%
19	DEMAND	6,268,310	5,382,200	85.86%	1,152,110	5,382,200	18.43%	6,268,310	5,382,200	85.86%
20	OTHER	0	0	0.00%	0	0	0.00%	0	0	0.00%
21	COMMODITY GROUP	1,793,188	1,318,200	73.51%	484,888	1,318,200	73.51%	1,793,188	1,318,200	73.51%
22	DEMAND	347	0	0.00%	347	0	0.00%	347	0	0.00%
23	TOTAL PURCHASES	1,579,140	5,282,200	334.58%	12,843,480	5,282,200	40.35%	1,579,140	5,282,200	334.58%
24	NET UNRECOVERED	318	0	0.00%	318	0	0.00%	318	0	0.00%
25	COMPANY USE	1,578,842	5,282,200	334.58%	12,843,480	5,282,200	40.35%	1,578,842	5,282,200	334.58%
26	TOTAL THERM SALES	1,578,842	5,282,200	334.58%	12,843,480	5,282,200	40.35%	1,578,842	5,282,200	334.58%
<b>CENTS PER THERM</b>										
28	COMMODITY GROUP	11.714	10.000	85.38%	10.000	10.000	100.00%	11.714	10.000	117.14%
29	NO NOTICE SERVICE	0.000	0.000	0.00%	0.000	0.000	0.00%	0.000	0.000	0.00%
30	STORAGE SERVICE	0.000	0.000	0.00%	0.000	0.000	0.00%	0.000	0.000	0.00%
31	COMMODITY GROUP	11.714	10.000	85.38%	10.000	10.000	100.00%	11.714	10.000	117.14%
32	DEMAND	0.048	0.000	0.00%	0.048	0.000	0.00%	0.048	0.000	0.00%
33	OTHER	0.000	0.000	0.00%	0.000	0.000	0.00%	0.000	0.000	0.00%
34	COMMODITY GROUP	11.714	10.000	85.38%	10.000	10.000	100.00%	11.714	10.000	117.14%
35	DEMAND	0.048	0.000	0.00%	0.048	0.000	0.00%	0.048	0.000	0.00%
36	TOTAL COST OF PURCHASES	11.714	10.000	85.38%	10.000	10.000	100.00%	11.714	10.000	117.14%
37	NET UNRECOVERED	0.000	0.000	0.00%	0.000	0.000	0.00%	0.000	0.000	0.00%
38	COMPANY USE	11.714	10.000	85.38%	10.000	10.000	100.00%	11.714	10.000	117.14%
39	TOTAL COST OF THERM SOLD	11.714	10.000	85.38%	10.000	10.000	100.00%	11.714	10.000	117.14%
40	TOTAL COST OF GAS	11.714	10.000	85.38%	10.000	10.000	100.00%	11.714	10.000	117.14%
41	INCOME TAX	0.000	0.000	0.00%	0.000	0.000	0.00%	0.000	0.000	0.00%
42	NET INCOME TAX	0.000	0.000	0.00%	0.000	0.000	0.00%	0.000	0.000	0.00%
43	NET INCOME TAX	0.000	0.000	0.00%	0.000	0.000	0.00%	0.000	0.000	0.00%
44	PCA FACTOR ADJUSTED FOR TAXES	143443	143443	100.00%	143443	143443	100.00%	143443	143443	100.00%
45	PCA FACTOR ADJUSTED TO NET INCOME	143443	143443	100.00%	143443	143443	100.00%	143443	143443	100.00%

PERIOD TO DATE  
MARCH 88

COMMODITY MONTHLY APRIL 1987	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%			AMOUNT	%
<b>COST OF GAS PURCHASED</b>												
1 COMMODITY (Purchased)	5,748	22,170	16,422	28.6%	5,748	22,170	16,422	28.6%	5,748	22,170	16,422	28.6%
2 NO NOTICE SERVICE	3,728	0	3,728	0%	3,728	0	3,728	0%	3,728	0	3,728	0%
3 SWING SERVICE	0	0	0	0%	0	0	0	0%	0	0	0	0%
4 COMMODITY (Other)	268,852	272,820	4,968	1.8%	268,852	272,820	4,968	1.8%	268,852	272,820	4,968	1.8%
5 DEMAND	434,758	785,908	351,150	80.7%	434,758	785,908	351,150	80.7%	434,758	785,908	351,150	80.7%
6 OTHER	272	0	272	0%	272	0	272	0%	272	0	272	0%
<b>SEE FUTURE COMMENTS!</b>												
7 COMMODITY (Purchased)	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%
9	0	0	0	0%	0	0	0	0%	0	0	0	0%
10 Second Four Month Purchase Ag. (OFFICIAL)	0	0	0	0%	0	0	0	0%	0	0	0	0%
11 TOTAL COST	817,758	818,147	389	0.05%	817,758	818,147	389	0.05%	817,758	818,147	389	0.05%
12 NET UNBILLED	316	0	316	0%	316	0	316	0%	316	0	316	0%
13 COMPANY USE	747,758	818,147	70,389	8.7%	747,758	818,147	70,389	8.7%	747,758	818,147	70,389	8.7%
14 TOTAL THERM SALES	1,578,817	1,636,294	57,477	3.6%	1,578,817	1,636,294	57,477	3.6%	1,578,817	1,636,294	57,477	3.6%
<b>THERMS PURCHASED</b>												
15 Commodity (Purchased)	1,578,817	1,578,817	0	0%	1,578,817	1,578,817	0	0%	1,578,817	1,578,817	0	0%
16 NO NOTICE SERVICE	936,000	0	936,000	0%	936,000	0	936,000	0%	936,000	0	936,000	0%
17 SWING SERVICE	0	0	0	0%	0	0	0	0%	0	0	0	0%
18 Commodity (Other)	1,782,189	0	1,782,189	0%	1,782,189	0	1,782,189	0%	1,782,189	0	1,782,189	0%
19 DEMAND	6,368,310	5,383,200	985,110	15.5%	6,368,310	5,383,200	985,110	15.5%	6,368,310	5,383,200	985,110	15.5%
20 OTHER	0	0	0	0%	0	0	0	0%	0	0	0	0%
<b>SEE FUTURE COMMENTS!</b>												
21 Commodity (Purchased)	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%
23	0	0	0	0%	0	0	0	0%	0	0	0	0%
24 TOTAL PURCHASES	1,782,189	1,782,189	0	0%	1,782,189	1,782,189	0	0%	1,782,189	1,782,189	0	0%
25 NET UNBILLED	367	0	367	0%	367	0	367	0%	367	0	367	0%
26 COMPANY USE	1,578,817	1,636,294	57,477	3.6%	1,578,817	1,636,294	57,477	3.6%	1,578,817	1,636,294	57,477	3.6%
27 TOTAL THERM SALES	1,578,817	1,636,294	57,477	3.6%	1,578,817	1,636,294	57,477	3.6%	1,578,817	1,636,294	57,477	3.6%
<b>CENTS PER THERM</b>												
28 Commodity (Purchased)	11715	90417	78702	67.2%	11715	90417	78702	67.2%	11715	90417	78702	67.2%
29 NO NOTICE SERVICE	12788	0	12788	0%	12788	0	12788	0%	12788	0	12788	0%
30 SWING SERVICE	13178	0	13178	0%	13178	0	13178	0%	13178	0	13178	0%
31 Commodity (Other)	14788	0	14788	0%	14788	0	14788	0%	14788	0	14788	0%
32 DEMAND	15188	0	15188	0%	15188	0	15188	0%	15188	0	15188	0%
33 OTHER	16208	0	16208	0%	16208	0	16208	0%	16208	0	16208	0%
<b>SEE FUTURE COMMENTS!</b>												
34 Commodity (Purchased)	17211	90417	73206	42.5%	17211	90417	73206	42.5%	17211	90417	73206	42.5%
35 DEMAND	18728	0	18728	0%	18728	0	18728	0%	18728	0	18728	0%
36	19728	0	19728	0%	19728	0	19728	0%	19728	0	19728	0%
37 TOTAL COST OF PURCHASES	110248	90417	192061	174.1%	110248	90417	192061	174.1%	110248	90417	192061	174.1%
38 NET UNBILLED	112254	0	112254	0%	112254	0	112254	0%	112254	0	112254	0%
39 COMPANY USE	112254	0	112254	0%	112254	0	112254	0%	112254	0	112254	0%
40 TOTAL COST OF THERMS SOLD	1112254	90417	1021837	92.7%	1112254	90417	1021837	92.7%	1112254	90417	1021837	92.7%
41 TRAIL UP	15	0	15	0%	15	0	15	0%	15	0	15	0%
42 TOTAL COST OF GAS	148,411	90417	58,000	39.1%	148,411	90417	58,000	39.1%	148,411	90417	58,000	39.1%
43 REVENUE / A/Factor	148,411	90417	58,000	39.1%	148,411	90417	58,000	39.1%	148,411	90417	58,000	39.1%
44 P/A Factor ADJUSTED FOR TAXES	142,428	90417	52,011	36.6%	142,428	90417	52,011	36.6%	142,428	90417	52,011	36.6%
45 P/A Factor ROUNDED TO NEAREST .001	142,428	90417	52,011	36.6%	142,428	90417	52,011	36.6%	142,428	90417	52,011	36.6%

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

FOR THE PERIOD OF APRIL 97 Through MARCH 98  
CURRENT MONTH IS APRIL 1997

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled IIS	2,405,850	11,456	0.00478
2 Commodity Pipeline - Scheduled IIS	110,820	(69)	0.00838
3 No Notice Commodity Adjustment	1055,280	(5,639)	0.00853
4 Commodity Adjustments (Billed to End User)	0	0	
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	1,539,740	5,749	0.00373
SWRG SERVICE			
9 Swrg Service - Scheduled	0	0	FDV/OI
10 Alert Day Volumes - FGI			
11 Operational Flow Order Volumes - FGI			
12 Less Alert Day Volumes Direct Billed to Others			
13 Other			
14 Other			
15			
16 TOTAL SWRG SERVICE	0	0	FDV/OI
COMMODITY OTHER			
17 Commodity Other - Scheduled IIS	1,917,040	425,271	0.22184
18 Commodity Other - Scheduled IIS - N/A			
19 Imbalance Cashout - FGI	(132,340)	(32,602)	0.28424
20 Imbalance Cashout - Other Shippers BOOKOUT	(34,180)	(9,718)	0.17700
21 Imbalance Cashout - Transporting Customers	34,260	6,084	FDV/OI
22 Commodity Adjustments On-Base Sales Gas (Refund FGI)	0	(14,088)	0.47180
23 MISC (CHG USAGE)	(581)	(274)	0.20730
24 TOTAL COMMODITY (Other)	1,782,189	389,852	0.04838
DEMAND			
25 Demand (Pipeline) (refillment)	2,923,600	391,330	0.00785
26 Less Relinquished to End-Users	(300,700)	(14,894)	0.04853
27 Less Relinquished Off System	11,541,010	(11,787)	0.14000
28 Less Demand Billed to Others	(982,080)	(48,842)	0.08141
29 Other On-Base Gas	232,500	32,550	FDV/OI
30 Other Reservation FGI Phase III	1,054,000	85,801	0.08992
31 Other Tennaco Supply Contract		12,168	
32 TOTAL DEMAND	6,288,310	448,528	
OTHER			
33 Revenue Sharing - FGI		0	
34 Peak Shaving			
35 Other (On-Time Take or Pay Charge)			
36 Other Capacity Management (3 Months)		273	
37 Other Gas Management Expense			
38 Other			
39 Other			
40 TOTAL OTHER	0	273	

COMPANY: WEST FLORIDA NATURAL GAS CO CALCULATION OF TRUE-UP AND INTEREST PROVISION

FOR THE PERIOD OF: APRIL 97 Through APRIL 98

CURRENT MONTH: APRIL 1997

	APRIL 97		APRIL 1997		MARCH 98		PERIOD TO DATE	
	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE
<b>TRUE-UP CALCULATION</b>								
1 PURCHASED GAS COST	389,875	372,820	167,005	0	14558	0	389,875	372,820
2 TRANSPORTATION COST (A) Line 11 - line 4 & 8)	447,834	293,247	(154,887)	0	52718	0	447,834	293,247
3 TOTAL	817,759	616,187	(201,592)	0	32717	0	817,759	616,187
4 FUEL REVENUES	742,358	843,768	101,402	0	120178	0	742,358	843,758
5 NET OF REVENUE TAX)	(51,800)	(51,800)	0	0	0	0	(51,800)	(51,800)
6 TRUE UP (COLLECTED OR REFUNDED)	890,556	791,958	101,402	0	118004	0	890,556	791,958
7 TRUE UP PROVISION THIS PERIOD	(127,203)	175,781	302,884	1	723804	1	(127,203)	175,781
8 INTEREST PROVISION THIS PERIOD (21)	12,611	(2,873)	737	0	(23665)	0	12,611	(2,873)
9 BEGINNING OF PERIOD TRUE UP AND INTEREST	(725,157)	(748,976)	(24,818)	0	333093	0	(725,157)	(748,976)
10 FLEX RATE REFUND (if applicable)	0	0	0	0	0	0	0	0
11 TOTAL ESTIMATED ACTUAL TRUE UP	(804,171)	(525,258)	278,812	0	(531)	0	(804,171)	(525,258)
12 BEGINNING TRUE UP AND INTEREST PROVISION (8)	1726,157	(748,976)	(24,818)	0	333093	0	1726,157	(748,976)
13 ENDING TRUE UP BEFORE INTEREST (12 + 7 5)	(800,569)	(522,285)	278,175	0	53251	0	(800,569)	(522,285)
14 TOTAL (12 + 13)	(1,525,717)	(1,272,261)	253,256	0	(19812)	0	(1,525,717)	(1,272,261)
15 AVERAGE 150% OF 14)	(782,858)	(636,181)	128,878	0	(19812)	0	(782,858)	(636,181)
16 INTEREST RATE - FIRST DAY OF MONTH	0.05740	0.05400	-0.0034	0	-0.08286	0	0.05740	0.05400
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05620	0.05440	-0.0018	0	-0.3209	0	0.05620	0.05440
18 TOTAL (16 + 17)	0.11360	0.10840	-0.0052	0	-0.4787	0	0.11360	0.10840
19 AVERAGE 150% OF 18)	0.05680	0.05420	-0.0028	0	-0.4787	0	0.05680	0.05420
20 MONTHLY AVERAGE (19/12 Months)	0.00473	0.00452	-0.00022	0	-0.04787	0	0.00473	0.00452
21 INTEREST PROVISION (15+20)	-3611	-2873	737,483	0	25685	0	-3611	-2873

If line 5 is a refund add table 4  
If line 5 is a collection subtract from line 4

TRANSPORTATION PURCHASES  
SYSTEM SUPPLY AND END USE

MARCH 98

COMPANY: WEST FLORIDA NATURAL GAS CO  
ACTUAL FOR THE PERIOD OF:  
PRESENT MONTH: APRIL 1997

DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST			OTHER CHARGES ACAD/RISE/UEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE	DEMAND COST		
APRIL 97	FG1	ARIZONA	FTS 1		648,000	648,000	1,713	27,182	1,784	5.59	
	FG1	FRANKLIN	FTS 1		270,000	270,000	842	13,373	878	5.59	
	FG1	MID FLORIDA	FTS 1		128,000	128,000	383	6,241	410	5.59	
	PESCO	SYS SUPPLY	FTS	1,863,918		1,917,040	5,815	92,320	8,058	20.41	
	END USERS	BALANCING	FTS	34,280		34,280	6,064			17.70	
TOTAL				1,898,178	945,000	2,896,300	431,335	139,120	9,129	20.01	

TRANSPORTATION SYSTEM SUPPLY

MARCH 98

Through

APRIL 97

FOR THE PERIOD OF:

MONTH: APRIL 1997

(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&E)/F	
PESCO / NGC	ZONE 1 POOL	1.883	1.831	56.482	54.917	2.273	2.338	
PESCO / NGC	ZONE 2 POOL	1.831	1.780	54.932	53.410	2.340	2.407	
PESCO / NGC	ZONE 3 POOL	2.676	2.602	80.290	78.065	2.097	2.157	
END USERS	BALANCING	VARIABLE	VARIABLE	3.426	3.426	1.770	1.770	
N/A	BOOKOUT BALANCING	VARIABLE	VARIABLE	(3.419)	(3.419)	2.842	2.842	
N/A	CASHOUT BALANCING	VARIABLE	VARIABLE	(13.334)	(13.334)	-2.820	-2.820	
TOTAL							178.377	173.065
WEIGHTED AVERAGE							2.153	2.219

NOTE: PIPELINE TRANSPORTATION CHARGES ARE NOT INCLUDED

TERM SALES AND CUSTOMER DATA

FOR THE PERIOD OF: APRIL 97 Through MARCH 98

CURRENT MONTH: APRIL 1997

	ACTUAL		ESTIMATE		DIFFERENCE		PERIOD TO DATE	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	ACTUAL	ESTIMATE
<b>TERM SALES (FIRM)</b>								
RESIDENTIAL	543,352	0.75036	951,064	0.75036	407,712	0.75036	543,352	951,064
COMMERCIAL	883,790	0.32318	1,169,413	0.32318	285,623	0.32318	883,790	1,169,413
COMMERCIAL LARGE VOL. 1	26,233	1.05600	53,935	1.05600	27,702	1.05600	26,233	53,935
INDUSTRIAL	77,909	0.84414	143,786	0.84414	65,877	0.84414	77,909	143,786
TRANSPORTATION	1,862,218	0.00913	1,879,214	0.00913	16,996	0.00913	1,862,218	1,879,214
TOTAL FIRM	3,393,562	0.23888	4,197,412	0.23888	803,850	0.23888	3,393,562	4,197,412
<b>TERM SALES (INTERRUPTIBLE)</b>								
SMALL INTERRUPTIBLE	0	0.00000	0	0.00000	0	0.00000	0	0
INTERRUPTIBLE	47,865	5.83771	327,287	5.83771	279,422	5.83771	47,865	327,287
INTERRUPTIBLE TRANSPORTATION	336,294	0.01789	342,310	0.01789	6,016	0.01789	336,294	342,310
TOTAL INTERRUPTIBLE	384,159	0.74302	669,597	0.74302	285,438	0.74302	384,159	669,597
TOTAL TERM SALES	3,777,721	0.28835	4,867,009	0.28835	1,089,288	0.28835	3,777,721	4,867,009
<b>NUMBER OF CUSTOMERS (FIRM)</b>								
RESIDENTIAL	26,587	(0.00703)	26,400	(0.00703)	(187)	(0.00703)	26,587	26,400
COMMERCIAL	2,240	(0.02679)	2,180	(0.02679)	(60)	(0.02679)	2,240	2,180
COMMERCIAL LARGE VOL. 1	12	(0.32333)	8	(0.32333)	(4)	(0.32333)	12	8
COMMERCIAL LARGE VOL. 2	0	0.00000	0	0.00000	0	0.00000	0	0
INDUSTRIAL	7	0.00000	7	0.00000	0	0.00000	7	7
TRANSPORTATION	16	(0.25000)	12	(0.25000)	(4)	(0.25000)	16	12
TOTAL FIRM	28,862	(0.00884)	28,607	(0.00884)	(255)	(0.00884)	28,862	28,607
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>								
SMALL INTERRUPTIBLE	0	0.00000	0	0.00000	0	0.00000	0	0
INTERRUPTIBLE	2	0.00000	2	0.00000	0	0.00000	2	2
INTERRUPTIBLE TRANSPORTATION	2	0.00000	2	0.00000	0	0.00000	2	2
TOTAL INTERRUPTIBLE	4	0.00000	4	0.00000	0	0.00000	4	4
TOTAL CUSTOMERS	28,866	(0.00883)	28,611	(0.00883)	(255)	(0.00883)	28,866	28,611
<b>TERM USE PER CUSTOMER</b>								
RESIDENTIAL	20	0.76276	36.0	0.76276	16	0.76276	20	36
COMMERCIAL	395	0.35960	536.4	0.35960	142	0.35960	395	536
COMMERCIAL LARGE VOL. 1	2,186	2.09400	6,741.9	2.09400	4,556	2.09400	2,186	6,742
COMMERCIAL LARGE VOL. 2	0	0.00000	0	0.00000	0	0.00000	0	0
TRANSPORTATION	116,389	0.34550	156,601	0.34550	40,213	0.34550	116,389	156,601
INTERRUPTIBLE	23,933	5.83771	139,711	5.83771	139,711	5.83771	23,933	139,711
LARGE INTERRUPTIBLE	0	(0.01757)	0	(0.01757)	(0)	(0.01757)	0	0

ACTUAL FOR THE PERIOD OF APRIL 87 THROUGH MARCH 88

SCALE	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED	1 0388											
THEIRMS PURCHASED CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR	1 017											
a DELIVERY PRESSURE OF GAS SOLD psia	14 98											
b DELIVERY PRESSURE OF GAS PURCHASED psia	14 73											
PRESSURE CORRECTION FACTOR (a/b) psia	1 0170											
3 BEING FACTOR	1 058											
BTU CONTENT * PRESSURE CORRECTION FACTOR												

SCALE	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED	1 048											
THEIRMS PURCHASED CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR	1 0244											
a DELIVERY PRESSURE OF GAS SOLD psia	15 09											
b DELIVERY PRESSURE OF GAS PURCHASED psia	14 73											
PRESSURE CORRECTION FACTOR (a/b) psia	1 0244											
3 BEING FACTOR	1 072											
BTU CONTENT * PRESSURE CORRECTION FACTOR												



CURRENT MONTH	MAY 1987			MARCH 88			PLANNED TO DATE		
	ACTUAL	ESTIMATE	DIFFERENCE	ACTUAL	ESTIMATE	DIFFERENCE	ACTUAL	ESTIMATE	DIFFERENCE
	AMOUNT	%	AMOUNT	AMOUNT	%	AMOUNT	AMOUNT	%	AMOUNT
<b>COST OF GAS PURCHASED</b>									
1. COMMODITY PURCHASE	8,820	18.87%	110,851	17,750	17.95%	17,750	17,750	17.95%	17,750
2. NO NOTICE SERVICE	10,087	3.26%	8,592	0.00	0.00%	0.00	0.00	0.00%	0.00
3. SWING SERVICE	63,231	0.00	63,231	0.00	0.00%	0.00	0.00	0.00%	0.00
4. COMMODITY DEMAND	628,048	439.057	168,889	28.81	0.00%	28.81	28.81	0.00%	28.81
5. DEMAND (IF IN EXCESS OF 1.000 S & B)	428,101	340.533	85,588	25.13	0.00%	25.13	25.13	0.00%	25.13
6. OTHER	1,084	0.00	1,084	0.00	0.00%	0.00	0.00	0.00%	0.00
LESS EMP VMS CONTRAST									
7. COMMODITY PURCHASE									
8. DEMAND									
9. OTHER									
10. Second Party Month Purchase Adj. (OFFICIALS)									
11. TOTAL COST	1,138,585	821.488	217,718	19.60	0.00%	19.60	19.60	0.00%	19.60
12. NET UNBILLED	308	0.00	308	0.00	0.00%	0.00	0.00	0.00%	0.00
13. COMPANY USE	128,738	75.7.138	118,902	12.50	0.00%	12.50	12.50	0.00%	12.50
14. TOTAL TARIFF SALES (plus or minus Tax)									
<b>TARIFFS PURCHASED</b>									
15. COMMODITY PURCHASE	1,316,140	1,000.218	11,888,300	173,781	17.78%	173,781	173,781	17.78%	173,781
16. NO NOTICE SERVICE	1,715,000	185,000	750,000	181.79	0.00%	181.79	181.79	0.00%	181.79
17. SWING SERVICE	282,320	0.00	282,320	0.00	0.00%	0.00	0.00	0.00%	0.00
18. COMMODITY DEMAND	2,726,142	1,688,200	1,048,942	83.81	0.00%	83.81	83.81	0.00%	83.81
19. DEMAND	4,898,560	4,898,560	11,423,560	129.44	0.00%	129.44	129.44	0.00%	129.44
20. OTHER	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	0.00
21. COMPANY USE	3,818,482	1,868,200	1,248,182	90.82	0.00%	90.82	90.82	0.00%	90.82
22. NET UNBILLED	582	0.00	582	0.00	0.00%	0.00	0.00	0.00%	0.00
23. COMPANY USE	1,268,821	1,817,800	12,788,280	118.17	0.00%	118.17	118.17	0.00%	118.17
24. TOTAL PURCHASES									
25. TOTAL TARIFF SALES									
26. COMPANY USE									
27. TOTAL TARIFF SALES (plus or minus Tax)									
<b>CENTS PER THERM</b>									
28. COMMODITY PURCHASE	11718	0.00812	0.00272	63.92	0.00540	0.00282	0.00540	0.00282	0.00540
29. NO NOTICE SERVICE	12718	0.00831	0.00889	20.81	0.00821	0.00889	0.00821	0.00889	0.00821
30. SWING SERVICE	13178	0.22187	0.00000	0.00	0.22187	0.00000	0.22187	0.00000	0.22187
31. COMMODITY DEMAND	14118	0.22854	0.27600	116.12	0.221	0.27600	0.221	0.27600	0.221
32. DEMAND	15118	0.12401	0.08952	17.22	0.088	0.08952	0.088	0.08952	0.088
33. OTHER	16218	0.00000	0.00000	0.00	0.000	0.00000	0.000	0.00000	0.000
34. COMPANY USE	17211	0.00000	0.00000	0.00	0.000	0.00000	0.000	0.00000	0.000
35. DEMAND	18221	0.00000	0.00000	0.00	0.000	0.00000	0.000	0.00000	0.000
36. TOTAL COST OF PURCHASES	19228	0.21771	0.42718	173.26	0.401	0.42718	0.401	0.42718	0.401
37. NET UNBILLED	20228	0.53983	0.00000	0.00	0.000	0.00000	0.000	0.00000	0.000
38. COMPANY USE	21228	0.81994	0.60774	61.48	0.661	0.60774	0.661	0.60774	0.661
39. TOTAL COST OF TARIFFS SOLD	22228	0.82287	0.22287	58.75	0.882	0.22287	0.882	0.22287	0.882
40. TRAIL UP	23228	0.84261	0.53161	0.00	1.00276	0.53161	1.00276	0.53161	1.00276
41. TOTAL COST OF GAS	24228	1.00378	0.33241	58.75	0.885	0.33241	0.885	0.33241	0.885
42. REVENUE TAX FACTOR	25228	0.84700	0.53240	0.214	0.214	0.53240	0.214	0.53240	0.214
43. PGA FACTOR ADJUSTED FOR TAXES	26228								
44. PGA FACTOR ADJUSTED TO REVENUE	27228								
45. PGA FACTOR ADJUSTED TO REVENUE	28228								

ACCOUNT	MARCH 87		APRIL 87		MARCH 87		APRIL 87		DIFFERENCE	AMOUNT	%
	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE			
<b>COST OF GAS PURCHASED</b>											
1 COMMUNITY SP (actual)	8,870	18,875	110,851	57,85	13,768	45,848	17,027	88.28			
2 NO NOTICE SERVICE	16,087	3,724	883	315.14	17,825	8,372	8453	112.81			
3 Service SERVICE	85,271	0	85,271	0	85,271	0	85,271	0			
4 COMMUNITY Demand	829,846	458,051	168,889	37	897,888	181,877	415,211	27.59			
5 DEMAND	478,181	348,532	85,848	23	886,432	886,432	29,4017	61.88			
6 OTHER	1,084	0	1,084	0	1,367	0	1,367	0			
7 COMMUNITY (System)	0	0	0	0	0	0	0	0			
8 DEMAND	0	0	0	0	0	0	0	0			
9 Service Price Margin Purchase Adj. (OFFICIAL)	1,138,585	811,489	317,126	38	1,856,354	1,437,828	1,81718	18.08			
10 TOTAL COST	369	0	369	0	827	0	827	0			
11 NET UNBALLED	238,226	757,175	118,802	127	1,486,577	1,608,887	129,295	1.51			
12 COMPANY USE	0	0	0	0	0	0	0	0			
13 TOTAL THESE SALES	1,310,740	3,008,240	13,889,408	174	2,530,488	10,282,440	78,22868	15.14			
<b>THESE PURCHASED</b>											
14 COMMUNITY (System)	1,215,800	481,000	752,800	181	2,145,000	1,215,000	930,000	75.54			
15 NO NOTICE SERVICE	292,270	0	292,270	84	4,518,222	3,947,600	570,622	48.29			
16 Service SERVICE	2,236,143	1,888,200	1,046,843	126	8,822,310	10,761,700	1,939,390	4.20			
17 COMMUNITY Demand	3,426,000	4,888,840	11,423,888	126	0	0	0	0			
18 DEMAND	0	0	0	0	0	0	0	0			
19 OTHER	0	0	0	0	0	0	0	0			
20 COMPANY USE	3,816,483	1,888,200	1,348,183	81	4,801,812	3,047,800	1,754,012	57.54			
21 COMMUNITY (System)	0	0	0	0	0	0	0	0			
22 DEMAND	0	0	0	0	0	0	0	0			
23 TOTAL PURCHASES	1,171,663	1,688,200	13,488,183	1160	2,887,473	3,457,884	570,411	8.89			
24 NET UNBALLED	182	0	182	0	0	0	0	0			
25 COMPANY USE	1,388,821	1,611,800	12,797,281	1160	2,887,473	3,457,884	570,411	8.89			
26 TOTAL THESE SALES	2,700,561	3,619,040	27,186,689	1160	5,417,956	6,916,324	1,498,368	14.15			
<b>CENTS PER THERM</b>											
27 COMMUNITY (System)	0.00812	0.00373	0.00274	93.83	0.00140	0.00293	0.00153	37.27			
28 NO NOTICE SERVICE	0.00831	0.00888	0.00119	20.81	0.00831	0.00888	0.00057	0.65			
29 Service SERVICE	0.27187	0.00000	0.27117	116.52	0.27187	0.00000	0.27187	0.00			
30 COMMUNITY Demand	0.27854	0.27854	0.0415	116.52	0.27854	0.28854	0.01	13.54			
31 DEMAND	0.13481	0.04883	0.0541	77.33	0.08760	0.05811	0.02949	48.10			
32 OTHER	0.00000	0.00000	0.00000	0	0.00000	0.00000	0	0			
33 COMPANY USE	0.00000	0.00000	0.00000	0	0.00000	0.00000	0	0			
34 COMMUNITY (System)	0.00000	0.00000	0.00000	0	0.00000	0.00000	0	0			
35 DEMAND	0.00000	0.00000	0.00000	0	0.00000	0.00000	0	0			
36 TOTAL COST OF PURCHASES	0.52083	0.50774	0.3122	61.48	0.52083	0.41578	0.10505	14.56			
37 NET UNBALLED	0.02267	0.02267	0.0172	0.69	0.02267	0.02267	0	0			
38 COMPANY USE	0.32771	0.48210	0.1148	112.2%	0.48210	0.48210	0	0			
39 TOTAL COST OF THERMS SOLD	0.81884	0.81884	0.4294	52.08	0.81884	0.81884	0	0			
40 OTHER	0.04981	0.13141	0.3122	58.75	0.04981	0.04981	0	0			
41 TOTAL COST OF GAS	1.00316	1.00316	0.7346	73.24	1.00316	1.00316	0	0			
42 REVERSE TAX FACTOR	0.84876	0.84876	0.84876	84.88	0.84876	0.84876	0	0			
43 PUA FACTOR ADJUSTED FOR TAXES	0.84876	0.84876	0.84876	84.88	0.84876	0.84876	0	0			
44 PUA FACTOR ADJUSTED TO BE 100%	0.84876	0.84876	0.84876	84.88	0.84876	0.84876	0	0			

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

FOR THE PERIOD OF APRIL 07 Through MARCH 08  
CURRENT MONTH: MAR 1987

COMMODITY (Pipeline)	ITEMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	2,140,880	5,222	0.00244
2 Commodity Pipeline - Scheduled ITS	70,870	203	0.00287
3 No Restrictions Commodity Adjustment	(900,190)	2,585	(0.00287)
4 Commodity Adjustments (Billed to End Users)	0	0	0
5 Commodity Adjustments			
6 Commodity Adjustments			
7	1,310,740	8,020	0.00612
8 TOTAL COMMODITY (Pipeline)			
9 SWING SERVICE	282,370	85,237	0.30187
10 Swing Service - Scheduled			
11 All-in Day Volumes - FGI			
12 Operational Flow Order Volumes - FGI			
13 Less All-in Day Volumes Direct Billed to Others			
14 Other			
15	282,370	85,237	0.30187
16 TOTAL SWING SERVICE			
17 COMMODITY OTHER	2,703,590	821,557	0.30388
18 Commodity Other - Scheduled FTS	0	0	0.18273
19 Commodity Other - Scheduled ITS N/A	6,090	1,113	0.20600
20 Incentives Cashout - FGI	23,640	4,870	0.20600
21 Incentives Cashout - Other Shoppers BOOKOUT	3,350	787	0.23600
22 Incentives Cashout - Transporting Customers	(5,271)	(281)	0.53313
23 MISC (CNG USAGE)	2,736,143	828,648	0.30284
24 TOTAL COMMODITY (Other)			
25 Demand (Pipeline) Entitlement	8,812,940	405,467	0.04601
26 Less Unbilled to End Users	(152,000)	(7,157)	0.00774
27 Less Unbilled CRI System	(5,218,040)	(90,824)	0.01653
28 Less Unbilled to Others	(1,087,400)	(87,820)	0.08157
29 Other FTS-2 Reservation	1,855,500	134,954	0.14000
30 Other Oklahoma Reservation	225,000	31,500	0.14000
31 Other			0.12401
32 TOTAL DEMAND	2,438,000	426,101	0.17401
33 OTHER			
34 Revenue Sharing - FGI		0	
35 Peak Shaving			
36 Other (Other-Tone Take or Pay Charge)			
37 Other Capacity Management (3 Months)		1,094	
38 Other Gas Management Expense			
39 Other			
40 Other			
41 TOTAL OTHER	0	1,094	0.1084

	APRIL 97		MARCH 98		PERIOD TO DATE			
	CURRENT MONTH: MAY 1997		CURRENT MONTH: MAY 1997		PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE	AMOUNT	PERCENT	DIFFERENCE		
1 PURCHASED GAS COST	629,140	455,057	174,083	0.37051	889,095	781,977	217,088.03	0.27814
2 TRANSPORTATION COST (LINE 1) less (4 & 6)	509,455	762,412	(114,043)	0.40574	957,289	655,658	1301,630	0.48004
3 TOTAL	1,138,595	821,489	317,128	0.36805	1,956,314	1,437,635	1518,718	0.380813
4 FUEL REVENUES	738,226	757,139	18,903	0.02497	1,480,892	1,600,897	120,305	0.0751487
5 TRUE-UP (COLLECTED OR REFUNDED)	151,800	151,800	0	0	1103,600	1103,600	0	0
6 FUEL REVENUE APPLICABLE TO PERIOD	808,438	705,337	18,903	0.0268	1,378,892	1,497,297	120,305	0.0803463
7 TRUE-UP PROVISION THIS PERIOD	1452,160	1116,130	338,030	-2.89358	1578,303	59,661	638,024	10.71081
8 INTEREST PROVISION THIS PERIOD (LINE 7)	14,895	12,808	2,089	-0.80177	18,308	15,478	0	0
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	1804,171	1525,758	278,813	-0.531	1725,157	1748,978	0	0
9a FGA ALIGHT ADJUSTMENT WITH 12/94	0	0	0	0	0	0	0	0
10 TRUE-UP COLLECTED OR REFUNDED (REVERSE OF LINE 5)	51,800	51,800	0	0	103,800	103,800	0	0
10a FLEX RATE REFUND (if applicable)	0	0	0	0	0	0	0	0
11 TOTAL ESTIMATE/ACTUAL TRUE-UP	11,308,226	1592,194	617,032	1.04184	11,709,228	1592,194	817,022	1.041842
17 * 8 * 9 + 10 * 10a								
INTEREST PROVISION	1804,171	1525,758	278,813	-0.531	1804,171	1525,758	278,813	-0.531
12 BEGINNING TRUE-UP AND INTEREST PROVISION (8)	11,204,531	1589,588	814,943	-1.043	11,204,531	1589,588	814,943	-1.043
13 ENDING TRUE-UP BEFORE INTEREST (12 + 7 5)	12,008,702	11,114,848	893,856	-0.80177	12,008,702	11,114,848	893,856	-0.80177
14 TOTAL (12 + 13)	1,004,351	1557,423	448,928	-0.80177	1,004,351	1557,423	448,928	-0.80177
15 AVERAGE 15% OF 14	0.05870	0.05870	0	0	0.05870	0.05870	0	0
16 INTEREST RATE - FIRST DAY OF MONTH	0.05800	0.05800	0	0	0.05800	0.05800	0	0
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.11220	0.11220	0	0	0.11220	0.11220	0	0
18 TOTAL (16 + 17)	0.05810	0.05810	0	0	0.05810	0.05810	0	0
19 AVERAGE 15% OF 18	0.00468	0.00468	0	0	0.00468	0.00468	0	0
20 MONTHLY AVERAGE (19/12 Months)	-4895	-2608	2089.387	0.80177	-4895	-2608	2089.387	0.80177
21 INTEREST PROVISION (15 * 20)								

If line 8 is a refund add column 4  
If line 8 is a collection ( ) subtract from line 4

TRANSPORTATION PURCHASES  
SYSTEM SUPPLY AND END USE

MARCH 98

COMPANY WEST FLORIDA NATURAL GAS CO.  
ACTUAL FOR THE PERIOD OF  
PRESENT MONTH: MAY 1997

APRIL 97  
Through

DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST			OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
							TITERS PARTY	PIPELINE	DEMAND COST		
MAY 87	FGT	ARIZONA	FIS 1		549,000	549,000	1,713	27,182	1,784	5.58	
	FGT	ARIZONA	FIS 1		533,200	533,200	1,530	23,210	1,733	5.58	
	FGT	FRANKLIN	FIS 1		270,000	270,000	842	13,373	878	5.58	
	FGT	FRANKLIN	FIS 1		270,000	270,000	775	11,753	878	5.58	
	FGT	MID FLORIDA	FIS 1		128,000	128,000	383	8,241	110	5.58	
	FGT	MID FLORIDA	FIS 1		130,000	130,000	373	5,859	423	28.43	
	PESCO	SYS SUPPLY	FIS 1	2,813,020		2,703,590	821,557	113,745		28.43	
	PESCO	SWING SUPPLY	FIS	78,582		82,320	17,827	3,483		28.80	
	END USE/RS	BALANCING	FIS	29,730		29,730	5,883			20.12	
	VARIOUS	SYS. SUPPLY	REDELIVERED	200,000		200,000	47,610			23.81	
	OKALOOSA	SYS SUPPLY	BALANCING	3,350		3,350	787			23.48	
TOTAL				2,925,682	1,878,200	4,803,882	893,564	204,638	6,104	18.47	

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

COMPANY: WEST FLORIDA NATURAL GAS CO  
TRANSPORTATION SYSTEM SUPPLY

FOR THE PERIOD OF: APRIL 97 Through MARCH 98

(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&E)/cf
PESCO / NGC	ZONE 1 POOL	4,663	4,507	144,551	39,709	2.27	2.35
PESCO / NGC	ZONE 2 POOL	484	468	15,017	14,514	2.34	2.42
PESCO / NGC	ZONE 3 POOL	3,574	3,454	110,781	107,080	2.33	2.41
SWING SUPPLY	ZONE 2 POOL	N/A	N/A	8,232	7,956	2.14	2.21
SWING SUPPLY	REDELIVERED	N/A	N/A	20,000	20,000	2.38	2.38
BALANCING	VARIOUS	N/A	N/A	2,973	2,973	2.02	2.02
TOTAL				301,564	292,232	2.297	2.370
				WEIGHTED AVERAGE			

NOTE: PIPELINE TRANSPORTATION CHARGES ARE NOT INCLUDED

	CURRENT MONTH: MAY 1997		PERIOD TO DATE		DIFFERENCE	AMOUNT	%	DIFFERENCE	AMOUNT	%		
	ACTUAL	ESTIMATE	TOTAL THERM SALES								ACTUAL	ESTIMATE
			ACTUAL	ESTIMATE								
<b>THERM SALES (FIRM)</b>												
RESIDENTIAL	486,518	539,704	53,186	0.10932	1,029,870	1,490,768	460,898	0.44753				
COMMERCIAL	795,977	819,752	23,775	0.02987	1,079,767	1,289,185	309,398	0.184191				
COMMERCIAL LARGE VOL. 1	19,556	13,868	15,688	(0.29086)	45,789	87,803	22,014	0.48077				
INDUSTRIAL	71,517	30,476	(41,041)	(0.57386)	149,486	174,262	24,776	0.165741				
TRANSPORTATION	1,181,733	2,063,110	881,377	0.74583	3,043,951	3,942,324	898,373	0.295134				
<b>TOTAL FIRM</b>	2,555,301	3,366,910	811,609	0.35675	5,948,863	7,664,322	1,715,459	0.288368				
<b>THERM SALES (INTERRUPTIBLE)</b>												
SMALL INTERRUPTIBLE	15,645	162,021	146,376	9.35609	63,510	489,308	425,798	6.704425				
INTERRUPTIBLE TRANSPORTATION	383,752	342,310	(21,442)	(0.05895)	700,048	684,620	(15,428)	-0.02204				
TOTAL INTERRUPTIBLE	378,397	504,331	124,934	0.32930	763,558	1,173,928	410,372	0.537448				
TOTAL THERM SALES	2,934,698	3,971,241	1,036,543	0.35320	6,712,419	8,838,250	2,125,831	0.316701				
<b>NUMBER OF CUSTOMERS (FIRM)</b>												
RESIDENTIAL	28,442	26,030	(412)	(0.01558)	28,515	26,215	(300)	-0.0113				
COMMERCIAL	2,230	2,165	(65)	(0.02915)	2,235	2,173	(62)	-0.02786				
COMMERCIAL LARGE VOL. 1	12	8	(4)	(0.33333)	12	0	(12)	-0.33333				
COMMERCIAL LARGE VOL. 2	0	0	0	0.00000	0	0	0	0.00000				
INDUSTRIAL	7	7	0	0.00000	7	7	0	0.00000				
TRANSPORTATION	16	12	(4)	(0.25000)	16	12	(4)	-0.25				
<b>TOTAL FIRM</b>	28,707	28,222	(485)	(0.01689)	28,785	28,415	(370)	-0.01285				
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>												
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	0.00000				
INTERRUPTIBLE	2	2	0	0.00000	2	2	0	0.00000				
INTERRUPTIBLE TRANSPORTATION	2	2	0	0.00000	2	2	0	0.00000				
TOTAL INTERRUPTIBLE	4	4	0	0.00000	4	4	0	0.00000				
TOTAL CUSTOMERS	28,711	28,226	(485)	(0.01689)	28,789	28,419	(370)	(0.01285)				
<b>THERM USE PER CUSTOMER</b>												
RESIDENTIAL	18	20.7	2	0.12688	39	57	18	0.48407				
COMMERCIAL	357	378.6	22	0.06079	20	31	11	0.52337				
COMMERCIAL LARGE VOL. 1	1,630	1,733.5	104	0.06371	253,863	492,791	239,128	0.94270				
INDUSTRIAL	0	0	0	0.00000	0	0	0	0.00000				
TRANSPORTATION	73,858	171,926	98,068	1.32778	0	0	0	0.00000				
INTERRUPTIBLE	7,823	81,011	73,188	9.35609	31,755	244,654	212,899	6.70442				
LARGE INTERRUPTIBLE	0	0	0	0.06264	0	0	0	0.02253				

CONSTRICTION FACTOR CALCULATION

MARCH 98

APRIL 97

ACTUAL FOR THE PERIOD OF

through

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
UCALA												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED	10288	10418										
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR	1.017	1.017										
3 DELIVERY PRESSURE OF GAS SOLD ***	14.98	14.98										
4 DELIVERY PRESSURE OF GAS PURCHASED ***	14.73	14.73										
PRESSURE CORRECTION FACTOR 14.98/14.73 ***	1.0170	1.0170										
5 BILLING FACTOR												
BTU CONTENT * PRESSURE CORRECTION FACTOR	1.056	1.059										
PANAMA CITY												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED	1048	10813										
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR	1.0244	1.0244										
3 DELIVERY PRESSURE OF GAS SOLD ***	15.09	15.09										
4 DELIVERY PRESSURE OF GAS PURCHASED ***	14.73	14.73										
PRESSURE CORRECTION FACTOR 15.09/14.73 ***	1.0244	1.0244										
5 BILLING FACTOR												
BTU CONTENT * PRESSURE CORRECTION FACTOR	1.072	1.077										



ACCOUNT	ACTUAL		ESTIMATE		DIFFERENCE		PERCENT		PERCENT	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
<b>COST OF GAS PURCHASED</b>										
1 DEMAND (Purchase)	3,335		3,181		154		4.62		154	
2 NO NOTICE SERVICE	3,740		3,740		0		0.00		0	
3 SERVICE SERVICE	35,712		35,712		0		0.00		0	
4 COMMODITY (Contract)	148,222		148,841		-619		-0.42		-619	
5 DEMAND (as included in lines 1 & 2)	182,315		222,714		-40,399		-22.18		-40,399	
6 OTHER	5,733		5,733		0		0.00		0	
<b>LESS END USE CONTRACT</b>										
7 COMMODITY (Purchase)										
8 DEMAND										
9										
10 Second Month Purchase Ag. (OPTIONAL)										
11 TOTAL COST	374,745		372,893		1,852		0.50		1,852	
12 NET UNBILLED	376		376		0		0.00		0	
13 COMPANY USE	376		376		0		0.00		0	
14 TOTAL Unbilled Sales (net of Revenue Test)	620,528		748,468		-127,940		-20.61		-127,940	
<b>THEMES PURCHASED</b>										
15 COMMODITY (Purchase)	1,352,210		4,821,780		-3,469,570		-256.53		-3,469,570	
16 NO NOTICE SERVICE	456,000		456,000		0		0.00		0	
17 SERVICE SERVICE	100,410		100,410		0		0.00		0	
18 COMMODITY (Contract)	458,432		1,688,976		-1,230,544		-268.42		-1,230,544	
19 DEMAND	1,883,500		4,821,780		-2,938,280		-156.01		-2,938,280	
20 OTHER										
21 COMMODITY (Purchase)										
22 DEMAND										
23										
24 TOTAL PURCHASES	1,818,942		1,868,876		-49,934		-2.70		-49,934	
25 NET UNBILLED	707		707		0		0.00		0	
26 COMPANY USE	1,889,221		1,818,325		67,896		3.57		67,896	
27 TOTAL THEMES SALES (24-26 Company Use)	3,707,728		3,686,857		20,871		0.56		20,871	
<b>CENTS PER THERM</b>										
28 COMMODITY (Purchase)	11.134		12.914		-1.780		-15.99		-1.780	
29 NO NOTICE SERVICE	0.00831		0.00831		0.00000		0.00		0.00000	
30 SERVICE SERVICE	0.22783		0.22783		0.00000		0.00		0.00000	
31 COMMODITY (Contract)	0.17383		0.27500		-0.10117		-58.26		-0.10117	
32 DEMAND	0.09685		0.47720		-0.38035		-39.24		-0.38035	
33 OTHER	0.00000		0.00000		0.00000		0.00		0.00000	
34 COMMODITY (Purchase)	0.00000		0.00000		0.00000		0.00		0.00000	
35 DEMAND	0.00000		0.00000		0.00000		0.00		0.00000	
36	0.26748		0.47722		-0.20974		-78.82		-0.20974	
37 TOTAL COST OF PURCHASES	11.57248		12.914		-1.34152		-11.52		-1.34152	
38 NET UNBILLED	11.30716		11.30716		0.00000		0.00		0.00000	
39 COMPANY USE	11.30716		11.30716		0.00000		0.00		0.00000	
40 TOTAL COST OF THEMES SOLD	11.02720		11.02720		0.00000		0.00		0.00000	
41 FUEL UP	0.00000		0.00000		0.00000		0.00		0.00000	
42 TOTAL COST OF GAS	11.02720		11.02720		0.00000		0.00		0.00000	
43 REVENUE TAX FACTOR	140.441		140.441		0.00000		0.00		0.00000	
44 PQA FACTOR ADJUSTED FOR TAXES	140.441		140.441		0.00000		0.00		0.00000	
45 PQA FACTOR ADJUSTED TO REVENUE TEST	140.441		140.441		0.00000		0.00		0.00000	

CURRENT MONTH	JUNE 1987		MARCH 88		PERIOD TO DATE	
	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE
1 COMMODITY PURCHASES	2,335	18,187	114,837	82,18	17,003	58,912
2 NO NOTICE SERVICE	3,140	3,101	828	20,81	21,585	11,472
3 SWING SERVICE	35,113	0	35,112	0	100,848	0
4 COMMODITY DEMAND	149,222	458,241	1,008,118	187	1,116,830	1,240,818
5 DEMAND	182,213	222,774	150,481	127	1,947,712	828,218
6 OTHER	533	0	533	0	1,800	0
LESS EMP USE CUMULATIVE	0	0	0	0	0	0
7 COMMODITY PURCHASES	0	0	0	0	0	0
8 DEMAND	0	0	0	0	0	0
9	0	0	0	0	0	0
10	0	0	0	0	0	0
11	314,155	1,12,893	1,328,226	147	2,231,109	2,130,818
12	0	0	0	0	0	0
13	214	0	318	0	1,803	0
14	820,338	148,488	1,127,871	117	2,101,118	2,348,295
15	1,342,210	4,931,200	13,148,860	173	3,802,880	11,204,840
16	416,000	416,000	0	0	2,185,000	1,883,000
17	160,410	0	180,410	0	442,730	0
18	859,432	1,488,878	1,809,444	188	5,218,478	8,827,888
19	1,882,500	4,821,200	13,028,700	182	11,204,810	15,172,960
20	0	0	0	0	0	0
21	1,818,842	1,888,878	18,034	128	5,821,484	4,218,478
22	0	0	0	0	0	0
23	1,882,221	1,618,275	151,104	0	4,125,884	3,817,818
24	0	0	0	0	0	0
25	0	0	0	0	0	0
26	0	0	0	0	0	0
27	0	0	0	0	0	0
28	0	0	0	0	0	0
29	0	0	0	0	0	0
30	0	0	0	0	0	0
31	0	0	0	0	0	0
32	0	0	0	0	0	0
33	0	0	0	0	0	0
34	0	0	0	0	0	0
35	0	0	0	0	0	0
36	0	0	0	0	0	0
37	0	0	0	0	0	0
38	0	0	0	0	0	0
39	0	0	0	0	0	0
40	0	0	0	0	0	0
41	0	0	0	0	0	0
42	0	0	0	0	0	0
43	0	0	0	0	0	0
44	0	0	0	0	0	0
45	0	0	0	0	0	0

Composite Exhibit No. Docket No. 970003-GU (EE-2) Page 61 of 91

COMPANY WEST FLORIDA NATURAL GAS CO.  
 PUBLIC BASED GAS ADJUSTMENT  
 COST RECOVERY CLAUSE CALCULATION  
 SCHEDULE A-1 SUPPORTING DETAIL

FOR THE PERIOD OF APRIL 97 THROUGH MARCH 98  
 CURRENT MONTH: JUNE 1997

COMMODITY (Pipeline)	ITEMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled F15	2,267,000	5,807	0.00259
2 Commodity Pipeline - Scheduled F15	125,420	(72)	0.00287
3 High Inertia Commodity Adjustment	1089,970	12,554	0.00287
4 Commodity Adjustments (Billed to End Users)	0	0	
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	1,252,310	3,235	0.00228
9 SWRG SERVICE	160,410	35,712	0.22283
10 Swing Service - Scheduled			
11 Alert Day Valuation - FGT			
12 Operational Flow Order Valuation - FGT			
13 Less Alert Day Valuation Order Billed to Others			
14 Other			
15			
16 TOTAL SWRG SERVICE	160,410	35,712	0.22283
17 COMMODITY OTHER	1,241,400	790,037	0.22384
18 Commodity Other - Scheduled F15			
19 Commodity Other - Scheduled F15 - N/A			
20 Imbalance Cashout - FGT	1,800	353	0.38785
21 Imbalance Cashout - Other Shippers BOOKOUT	1382,310	(1140,924)	#DIV/0!
22 Imbalance Cashout - Transporting Customers			#DIV/0!
23 Commodity Adjustments On across Sales Gas	14581	(244)	0.52275
24 MISC (CHG USAGE)	859,422	149,222	0.17282
25 TOTAL COMMODITY (Other)	4,504,300	185,890	0.04312
26 Demand (Pipeline) Encumbrance			
27 Less Rescheduled to End Users	17,358,700	(40,108)	0.01858
28 Less Rescheduled Off System	1912,000	(20,099)	0.04352
29 Other F15-2 Reservation	615,000	49,970	0.08125
30 Other Oklahoma Reservation	232,500	22,550	0.14000
31 Other			#DIV/0!
32 TOTAL DEMAND	1,082,500	182,312	0.09685
33 Revenue Sharing - FGT		0	
34 Peak Sharing			
35 Other (One-Time Take or Pay Charge)			
36 Other Capacity Management (3 Months)		533	
37 Other Gas Management Expense			
38 Other			
39 Other			
40 TOTAL OTHER	0	533	

COMPANY WEST FLORIDA NATURAL GAS CO CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A 2  
REVISED 8/08/94

REVISOR

APRIL 97 Through MARCH 98

FOR THE PERIOD OF

	CURRENT MONTH - JUNE 1997		PERIOD TO DATE	
	ACTUAL	ORIGINAL ESTIMATE	ACTUAL	ORIGINAL ESTIMATE
1. PURCHASED GAS COST (Line 4 and 3)	184,934	458,941	1,183,989	1,140,810
2. TRANSPORTATION COST (at line 1, 2, 5 & 6)	189,821	254,042	1,147,110	908,701
3. TOTAL	374,755	712,983	2,331,109	2,150,615
4. FUEL REVENUES	620,526	748,498	2,101,118	2,348,395
5. TRUE-UP (COLLECTED OR REFUNDED)	(51,800)	(51,800)	(155,400)	(155,400)
6. FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 + or - LINE 5)	568,726	696,698	1,945,718	2,193,995
7. TRUE-UP PROVISION THIS PERIOD (LINE 6 - LINE 3)	193,971	(16,786)	(385,391)	43,378
8. INTEREST PROVISION THIS PERIOD (LINE 7)	(5,079)	(2,006)	(13,205)	(0,164)
9. BEGINNING OF PERIOD TRUE-UP AND INTEREST	(1,205,226)	(592,194)	(175,157)	(174,978)
10. TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 3)	51,800	51,800	155,400	155,400
10a. FLEX RATE REFUND (if applicable)	0	0	0	0
11. TOTAL ESTIMATED/ACTUAL TRUE-UP (7 + 8 + 9 + 10 + 10a)	(968,533)	(558,384)	(988,533)	(559,364)
12. BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(1,205,226)	(592,194)	(1,183,989)	(1,140,810)
13. ENDING TRUE-UP BEFORE INTEREST (12 + 7 - 5)	(963,455)	(556,870)	(983,455)	(556,870)
14. TOTAL (12 + 13)	(2,168,681)	(1,148,873)	(2,168,681)	(1,148,873)
15. AVERAGE (50% OF 14)	(1,084,340)	(574,437)	(1,084,340)	(574,437)
16. INTEREST RATE - FIRST DAY OF MONTH	0.05600	0.05600	0.05600	0.05600
17. INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05820	0.05820	0.05820	0.05820
18. TOTAL (16 + 17)	0.11220	0.11220	0.11220	0.11220
19. AVERAGE (50% OF 18)	0.05610	0.05610	0.05610	0.05610
20. MONTHLY AVERAGE (19/12 Months)	0.00468	0.00468	0.00468	0.00468
21. INTEREST PROVISION (11 + 20)	(5078)	(2685)	(2393.15)	(881.14)

INTEREST PROVISION

	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	DIFFERENCE %
12. BEGINNING TRUE-UP AND INTEREST PROVISION (9)	1,205,226	592,194	617,032	1.04194
13. ENDING TRUE-UP BEFORE INTEREST (12 + 7 - 5)	963,455	556,870	406,778	0.73072
14. TOTAL (12 + 13)	2,168,681	1,148,873	1,023,808	0.89114
15. AVERAGE (50% OF 14)	1,084,340	574,437	511,904	0.89114
16. INTEREST RATE - FIRST DAY OF MONTH	0.05600	0.05600	0	0
17. INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05820	0.05820	0	0
18. TOTAL (16 + 17)	0.11220	0.11220	0	0
19. AVERAGE (50% OF 18)	0.05610	0.05610	0	0
20. MONTHLY AVERAGE (19/12 Months)	0.00468	0.00468	0	0
21. INTEREST PROVISION (11 + 20)	(5078)	(2685)	2393.15	0.88114

If line 8 is a refund add column 4  
If line 6 is a collection | 1 subsequent from line 4

TRANSPORTATION PURCHASES  
SYSTEM SUPPLY AND END USE  
Through

MARCH 88

COMPANY WEST FLORIDA NATURAL GAS CO  
ACTUAL FOR THE PERIOD OF:  
PRESENT MONTH: JUNE 1987

DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST			DEMAND COST	OTHER CHARGES	TOTAL
							YIBND PARTY	PIPELINE	ACAP/DFUEL			
JUN 87	FGT	ARIZONA	FIS 1		\$18,000	\$18,000		1,481		22,481	0	4.84
	FGT	FLANKLIN	FIS 1		270,000	270,000		775		11,753	0	4.84
	FGT	MID FLORIDA	FIS 1		128,000	128,000		382		5,485	0	4.84
	PESCO	SYS SUPPLY	FIS	1,199,813		1,241,400	290,037	3,443		5,728	0	28.81
	PESCO	SWING SUPPLY	FIS	155,038		160,410	35,712	445		6,749	0	27.87
	OKALOUSA	SYS SUPPLY	BALANCING	3,350		3,350	787					23.48
TOTAL				1,358,199	912,000	2,317,160	278,538	6,506	98,878	0	18.35	



FOR THE PERIOD OF: APRIL 97 Through MARCH 98

	CURRENT MONTH: JUNE 1997				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL HEAT SALES		DIFFERENCE	
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>HEAT SALES (FIRM)</b>								
RESIDENTIAL	375,149	384,152	9,003	0.02400	1,405,019	1,874,920	469,901	0.33445
COMMERCIAL	691,240	721,649	30,409	0.04399	2,371,007	2,710,814	339,807	0.143318
COMMERCIAL LARGE VOL 1	16,417	17,783	1,372	0.08357	62,206	85,592	23,386	0.375944
INDUSTRIAL	86,068	105,270	19,202	0.22310	235,554	279,532	43,978	0.1867
TRANSPORTATION	1,707,749	2,016,825	309,480	0.18126	4,751,300	5,958,153	1,207,853	0.254215
<b>TOTAL FIRM</b>	0	0	0	0.00000	0	0	0	#DIV/0!
	2,876,223	3,245,689	369,466	0.12846	8,825,086	10,910,011	2,084,925	0.23825
<b>HEAT SALES (INTERRUPTIBLE)</b>								
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	#DIV/0!
INTERRUPTIBLE	0	142,607	142,607	#DIV/0!	63,510	631,915	568,405	8.94985
INTERRUPTIBLE TRANSPORTATION	373,966	318,887	(55,079)	(0.14728)	1,074,012	1,003,507	(70,505)	0.06565
<b>TOTAL INTERRUPTIBLE</b>	373,966	461,494	87,528	0.23405	1,137,522	1,635,422	497,900	0.437706
<b>TOTAL HEAT SALES</b>	3,250,189	3,707,183	456,994	0.14061	9,962,608	12,545,433	2,582,825	0.259252
<b>NUMBER OF CUSTOMERS (FIRM)</b>								
RESIDENTIAL	28,351	25,890	(261)	(0.01749)	28,460	26,107	(233)	0.01335
COMMERCIAL	2,219	2,148	(71)	(0.03200)	2,730	2,164	(566)	0.0283
COMMERCIAL LARGE VOL 1	8	8	0	0.00000	11	8	(3)	0.25
COMMERCIAL LARGE VOL 2	0	0	0	0.00000	0	0	0	#DIV/0!
INDUSTRIAL	7	7	0	0.00000	7	7	0	0
TRANSPORTATION	16	12	(4)	(0.25000)	16	12	(4)	0.25
<b>TOTAL FIRM</b>	28,601	28,065	(536)	(0.01874)	28,723	28,298	(425)	0.01481
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>								
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	#DIV/0!
INTERRUPTIBLE	2	2	0	0.00000	2	2	0	0.00000
INTERRUPTIBLE TRANSPORTATION	2	2	0	0.00000	2	2	0	0.00000
<b>TOTAL INTERRUPTIBLE</b>	4	4	0	0.00000	4	4	0	0.00000
<b>TOTAL CUSTOMERS</b>	28,605	28,069	(536)	(0.01874)	28,727	28,302	(425)	(0.01481)
<b>HEAT USE PER CUSTOMER</b>								
RESIDENTIAL	14	14.8	0.8	0.04223	53	72	19	0.35251
COMMERCIAL	312	336.0	24	0.07850	28	40	12	0.41748
COMMERCIAL LARGE VOL. 1	2,052	2,223.6	172	0.08357	445,434	744,894	299,460	0.67229
INDUSTRIAL	0	0	0	0.00000	0	0	0	#DIV/0!
TRANSPORTATION	106,709	168,069	61,360	0.57502	0	0	0	#DIV/0!
INTERRUPTIBLE	0	71,304	71,304	#DIV/0!	31,755	315,958	284,203	8.94985
LARGE INTERRUPTIBLE	0	0	0	0.17272	0	0	0	0.07026







COMMODITY (Purchase)	CURRENT MONTH: APRIL 1987		THROUGH MARCH 1988		PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE	%	ACTUAL	ESTIMATE	DIFFERENCE	%
<b>COST OF GAS PURCHASED</b>								
1 COMMODITY (Purchase)	3,217	18,887	15,670	83.87	29,270	78,709	49,439	14.31
2 NO NOTICE SERVICE	3,884	3,704	180	10.80	25,478	14,877	10,601	73.28
3 SWIND SERVICE	37,460	0	37,460	0	133,408	0	133,408	0.00
4 COMMODITY DEMAND	312,882	658,894	346,012	121	1,458,282	1,688,858	230,576	14.12
5 DEMAND	184,802	240,522	55,720	123	1,227,314	1,079,748	147,566	12.81
6 OTHER	117	0	117	FOUR	1,868	0	1,868	0.00
7 COMPANY USE	0	0	0	FOUR	0	0	0	0.00
8 DEMAND	0	0	0	FOUR	0	0	0	0.00
9 Several From Month Purchase Ag. (OPTIONAL)	0	0	0	FOUR	0	0	0	0.00
10 TOTAL COST	528,882	2,227,275	1,698,393	126	2,848,107	2,872,884	24,777	0.17
11 UNBILLED	537	0	537	FOUR	1,580	0	1,580	0.00
12 COMPANY USE	234,890	157,855	77,035	121	2,825,808	2,107,250	718,558	27.12
13 TOTAL INDEMN SALES	1,253,130	5,083,140	3,830,010	174	5,155,810	20,388,880	15,233,070	14.71
<b>THESIS PURCHASED</b>								
14 COMMODITY (Purchase)	485,000	485,000	0	FOUR	3,680,000	2,130,000	1,550,000	42.88
15 NO NOTICE SERVICE	150,000	0	150,000	FOUR	582,730	0	582,730	0.00
16 SWIND SERVICE	1,374,857	1,688,878	314,021	186	8,733,357	8,385,357	348,000	3.43
17 COMMODITY DEMAND	3,814,800	5,083,240	1,270,440	125	15,518,810	20,251,200	4,732,390	23.38
18 DEMAND	0	0	0	FOUR	0	0	0	0.00
19 OTHER	1,504,857	1,688,878	184,021	108	7,226,251	8,285,252	1,059,001	14.74
20 TOTAL PURCHASES	1,048	1,048	0	FOUR	2,304	0	2,304	0.00
21 UNBILLED	1,285,278	1,819,275	533,997	110	5,327,420	8,886,244	3,558,824	11.55
22 COMPANY USE	0	0	0	FOUR	0	0	0	0.00
23 TOTAL THESIS SALES	1,285,278	1,819,275	533,997	110	5,327,420	8,886,244	3,558,824	11.55
<b>CENTS PER THERM</b>								
24 COMMODITY (Purchase)	117.14	0.00287	0.00113	133.27	0.00287	0.00284	0.00003	1.80
25 NO NOTICE SERVICE	127.64	0.00489	0.00114	20.80	0.00281	0.00129	0.00152	28.40
26 SWIND SERVICE	137.71	0.00000	0.1184	FOUR	0.27608	0.00000	0.27608	0.23
27 COMMODITY DEMAND	147.81	0.27500	0.0411	118.02	0.21879	0.26821	0.04942	18.54
28 DEMAND	157.91	0.64720	0.0011	2.31	0.07808	0.05130	0.02678	48.38
29 OTHER	167.01	0.00000	0.00000	FOUR	0.00000	FOUR	FOUR	FOUR
30 TOTAL COST OF PURCHASES	172.11	0.00000	0.00000	FOUR	FOUR	FOUR	FOUR	FOUR
31 UNBILLED	182.21	0.00000	0.00000	FOUR	FOUR	FOUR	FOUR	FOUR
32 COMPANY USE	192.31	0.00000	0.00000	FOUR	FOUR	FOUR	FOUR	FOUR
33 TOTAL COST OF PURCHASES	202.41	0.43284	0.17600	117.54	0.35168	0.44884	0.09716	12.89
34 REVENUE TAX FACTOR	212.51	0.53148	0.05884	FOUR	0.57882	0.47804	0.10078	31.02
35 TOTAL COST OF GAS	222.61	0.28750	0.01177	113.12	0.31845	0.42867	0.11022	19.87
36 REVENUE TAX FACTOR	232.71	0.02267	0.01177	112.47	0.54312	0.45271	0.09041	19.37
37 TOTAL COST OF GAS	242.81	0.11117	0.06877	0.00	1.00236	1.00236	0.00000	0.00
38 REVENUE TAX FACTOR	252.91	1.00236	0.00000	112.47	0.54312	0.45271	0.09041	19.37
39 PGA FACTOR ADJUSTED FOR TAXES	263.01	0.11222	0.01152	112.47	0.54312	0.45271	0.09041	19.37
40 PGA FACTOR ADJUSTED TO BEAR \$1.00	273.11	0.41200	0.42700	112.47	0.54312	0.45271	0.09041	19.37

PIPE BASED GAS AGREEMENT  
 COST RECOVERY CLAUSE CALCULATION  
 SCHEDULE A-1 MONTHLY DETAIL

FOR THE PERIOD OF: APRIL 97 THROUGH MAY 98  
 CURRENT MONTH: JULY 1997

COMMODITY (Pipeline)	TIERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	2 081,540	5,555	0.00289
2 Commodity Pipeline - Scheduled ITS	89,840	2100	0.00288
3 No Notice Commodity Adjustment	1098,280	12,578	0.00287
4 Commodity Adjustments (Billed to End Users)	0	0	
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	1,253,120	2,217	0.00257
SWING SERVICE			
9 Swing Service - Scheduled	150,000	32,460	0.21640
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	150,000	32,460	0.21640
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS	1,282,090	299,778	0.23384
18 Commodity Other - Scheduled ITS N/A			
19 Imbalance Cashout - FGT	0	(1,706)	0.20175
20 Imbalance Cashout - Other Shoppers BOOKOUT	38,390	7,745	0.21500
21 Imbalance Cashout - Transporting Customers	33,790	7,265	FDV/OR
22 Commodity Adjustments On above Sales Gas			
23 HSC (CHG USAGE)	(412)	(720)	0.53268
24 TOTAL COMMODITY (Other)	1,254,857	312,862	0.25092
DEMAND			
25 Demand (Pipeline) Entitlement	4,449,740	181,880	0.04312
26 Less Rollovered to End Users	182,000	(12,880)	
27 Less Rollovered OII System	12,375,840	(46,691)	0.01965
28 Less Demand Billed to Others	1942,400	(41,020)	0.04353
29 Other FTS-2 Reservation	835,900	51,635	0.08175
30 Other On above Reservation	225,000	31,500	0.14000
31 Other			FDV/OR
32 TOTAL DEMAND	1,930,000	184,802	0.09565
OTHER			
33 Revenue Shaving - FGT		0	
34 Peak Shaving			
35 Other (One Time Take or Pay Charge)			
36 Other Capacity Management (3 Months)		(12)	
37 Other Gas Management Expense			
38 Other			
39 Other			
40 TOTAL OTHER	0	112	

COMPANY WEST FLORIDA NATURAL GAS CO. CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A 2  
(REVISED 08/84)

	APRIL 87		Through		MAY 88		PERIOD TO DATE		
	CURRENT MONTH		JULY 1987		DIFFERENCE		DIFFERENCE		
	ACTUAL	ORIGINAL ESTIMATE	AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	AMOUNT	%	
<b>TRUE-UP CALCULATION</b>									
1 PURCHASED GAS COST (LINE 4 AND 7)	345,327	458,811	113,618	0.247608	1,522,321	1,898,858	376,537	0.1003248	
2 TRANSPORTATION COST (AS LINE 1, 2, 5 & 6)	191,871	202,434	10,563	0.273414	1,328,281	1,173,135	155,146	0.141189	
3 TOTAL	536,993	722,375	185,382	0.258828	2,868,102	2,872,994	4,892	0.0017028	
4 FUEL REVENUES	734,890	757,855	23,165	0.030588	2,935,808	3,107,250	171,442	0.0873575	
5 TRUE-UP (COLLECTED) OR REFUNDED	151,800	151,800	0	0	1207,200	1207,200	0	0	
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 + or - LINE 5)	882,890	708,055	174,835	0.032809	2,828,608	2,900,050	71,442	0.093598	
7 TRUE-UP PROVISION THIS PERIOD (LINE 6 - LINE 3)	145,897	116,320	29,577	0.254878	1,238,484	27,058	1,211,426	0.8517774	
8 INTEREST PROVISION THIS PERIOD (LINE 7)	14,050	12,528	1,522	0.8057	117,444	110,892	6,552	0	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	1268,531	1559,384	290,853	0.73148	1725,157	1748,978	23,821	0	
9a PGA ADJUSTMENT with 12/84	0	0	0	0	0	0	0	0	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	51,800	51,800	0	0	207,200	207,200	0	0	
10a FLEX RATE REFUND (if applicable)	0	0	0	0	0	0	0	0	
11 TOTAL ESTIMATE/ACTUAL TRUE-UP (7 + 8 + 9 + 10 + 10a)	1774,894	1528,412	246,482	0.47203	1774,894	1528,412	246,482	0.472031	
<b>INTEREST PROVISION</b>									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (8)	1988,531	1559,384	409,189	0.73148	409,189	0	409,189	0	
13 ENDING TRUE-UP BEFORE INTEREST (12 + 7.5)	1770,838	1523,884	246,954	0.47138	246,952	0	246,952	0	
14 TOTAL (12 + 13)	11,738,288	11,083,248	655,121	0.6057	655,121	0	655,121	0	
15 AVERAGE (50% OF 14)	1887,884	1541,874	328,000	0.6057	328,000	0	328,000	0	
16 INTEREST RATE - FIRST DAY OF MONTH	0.05820	0.05820	0	0	0	0	0	0	
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05580	0.05580	0	0	0	0	0	0	
18 TOTAL (16 + 17)	0.11200	0.11200	0	0	0	0	0	0	
19 AVERAGE (50% OF 18)	0.05600	0.05600	0	0	0	0	0	0	
20 MONTHLY AVERAGE (19/12 Months)	0.00467	0.00467	0	0	0	0	0	0	
21 INTEREST PROVISION (15 + 20)	405.9	25.28	380.62	0.6057	1530.948	0	1530.948	0	

If line 5 is a refund add column 4.  
If line 5 is a collection (1) subtract from line 4.

MARCH 1988

DATE	PURCHASED FROM	PURCHASED FOR	SCM TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMUNITY COST			DEMAND COST	OTHER CHARGES	TOTAL CENTS PER THERM
							TIRED PARTY	PIPELINE	ACQUISITION			
JUL 97	FGT	ARIZONA	FIS 1		533,700	533,700	1,530	0	23,210	0	4.84	
	FGT	IRAMELIM	FIS 1		279,000	279,000	501	0	12,145	0	4.84	
	FGT	MID FLORIDA	FIS 1		130,700	130,700	374	0	5,688	0	4.84	
	PISCO	3-YR SUPPLY	FIS	1,240,106		1,283,090	289,778	0	53,382	0	28.81	
	PISCO	5-YR SUPPLY	FIS	150,000		150,000	2,480				21.84	
	UNIT SYSTEM	BALANCING	BOOKOUT	38,390		38,390	7,745				20.17	
	END USERS	BALANCING	BOOKOUT	33,790		33,790	7,265				21.50	
TOTAL				1,482,286	942,400	2,447,670	347,248	6,264	85,004	0	18.07	



TIER 1 SALES AND CUSTOMER DATA

FOR THE PERIOD OF: APRIL 97 Through MARCH 98

	CURRENT MONTH: JULY 1997			PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE AMOUNT	%	TOTAL TIER 1 SALES		DIFFERENCE AMOUNT	%
					ACTUAL	ESTIMATE		
<b>TIER 1 SALES (FIRM)</b>								
RESIDENTIAL	390,128	368,026	(22,102)	(0.05665)	1,795,147	2,242,946	-447,799	0.24845
COMMERCIAL	892,959	742,439	(150,520)	(0.16856)	3,263,966	3,453,253	-189,287	0.057993
COMMERCIAL LARGE VOL 1	18,202	32,615	14,413	0.78184	80,408	118,207	37,799	0.47009
INDUSTRIAL	82,782	105,270	22,488	0.27165	319,336	384,802	65,466	0.208792
TRANSPORTATION	1,603,097	2,016,829	413,732	0.25808	6,354,397	7,975,982	1,621,585	0.255191
<b>TOTAL FIRM</b>	0	0	0	0.00000	0	0	0	#DIV/0!
	2,987,168	3,265,179	278,011	0.09307	11,812,254	14,175,190	2,362,936	0.200041
<b>TIER 1 SALES (INTERRUPTIBLE)</b>								
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	#DIV/0!
INTERRUPTIBLE	1,705	322,640	320,935	188.23167	65,215	954,555	889,340	13.83705
INTERRUPTIBLE TRANSPORTATION	385,065	331,176	(53,889)	(0.09297)	1,439,077	1,334,833	(104,444)	0.07258
TOTAL INTERRUPTIBLE	366,770	653,766	286,996	0.78250	1,504,292	2,289,188	784,896	0.521771
<b>TOTAL TIER 1 SALES</b>	3,353,938	3,918,945	565,007	0.16846	13,316,546	16,464,378	3,147,832	0.236385
<b>NUMBER OF CUSTOMERS (FIRM)</b>								
RESIDENTIAL	28,350	25,805	(2,545)	(0.09135)	28,408	28,031	(378)	0.01435
COMMERCIAL	2,215	2,152	(63)	(0.02844)	2,276	2,161	(165)	0.02909
COMMERCIAL LARGE VOL 1	13	9	(4)	(0.30769)	12	8	(4)	0.33108
COMMERCIAL LARGE VOL 2	0	0	0	0.00000	0	0	0	#DIV/0!
INDUSTRIAL	8	7	(1)	(0.12500)	7	7	0	0.03448
TRANSPORTATION	15	13	(2)	(0.13333)	16	12	(4)	0.22222
<b>TOTAL FIRM</b>	28,501	27,986	(515)	(0.01807)	28,669	28,220	(449)	0.01566
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>								
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	#DIV/0!
INTERRUPTIBLE	2	2	0	0.00000	2	2	0	0.00000
INTERRUPTIBLE TRANSPORTATION	2	2	0	0.00000	2	2	0	0.00000
TOTAL INTERRUPTIBLE	4	4	0	0.00000	4	4	0	0.00000
<b>TOTAL CUSTOMERS</b>	28,505	27,990	(515)	(0.01807)	28,673	28,224	(449)	(0.01565)
<b>TIER 1 USE PER CUSTOMER</b>								
RESIDENTIAL	15	14.3	(.7)	(0.04039)	68	86	18	0.26751
COMMERCIAL	403	345.0	(58)	(0.14422)	36	55	19	0.51413
COMMERCIAL LARGE VOL 1	1,400	3,623.9	2,224	1.58921	515,221	906,786	451,564	0.87645
INDUSTRIAL	0	0	0	0.00000	0	0	0	#DIV/0!
TRANSPORTATION	106,873	155,141	48,268	0.45163	0	0	0	#DIV/0!
INTERRUPTIBLE	853	161,320	160,468	188.23167	32,608	477,278	444,670	13.63705
LARGE INTERRUPTIBLE	0	0	0	0.10250	0	0	0	0.07826

ACTUAL FOR THE PERIOD OF: APRIL 97 THROUGH MARCH 98

APRIL 97

MAY

JUN

JUL

AUG

SEP

OCT

NOV

DEC

JAN

FEB

MAR

OCALA

1 AVERAGE BTU CONTENT OF GAS PURCHASED

1 0380  
THERMS PURCHASED - AVERAGE BTU CONTENT  
CCF PURCHASED

2 PRESSURE CORRECTION FACTOR

1 017  
1 017  
1 011

3 DELIVERY PRESSURE OF GAS SOLD PWS

14 98  
14 98  
14 98

4 DELIVERY PRESSURE OF GAS PURCHASED PWS

14 72  
14 72  
14 72

5 PRESSURE CORRECTION FACTOR LHM PWS

1 0170  
1 0170  
1 0170

6 BEBING FACTOR

1 058  
1 058  
1 083

BTU CONTENT \* PRESSURE CORRECTION FACTOR

1 048  
1 048  
1 083

PANAMA CITY

1 AVERAGE BTU CONTENT OF GAS PURCHASED

1 048  
THERMS PURCHASED - AVERAGE BTU CONTENT  
CCF PURCHASED

2 PRESSURE CORRECTION FACTOR

1 0244  
1 0244  
1 0244

3 DELIVERY PRESSURE OF GAS SOLD PWS

15 09  
15 09  
15 09

4 DELIVERY PRESSURE OF GAS PURCHASED PWS

14 72  
14 72  
14 72

5 PRESSURE CORRECTION FACTOR LHM PWS

1 0244  
1 0244  
1 0244

6 BEBING FACTOR

1 072  
1 072  
1 078

BTU CONTENT \* PRESSURE CORRECTION FACTOR

1 048  
1 048  
1 078



ESTIMATED FOR THE PERIOD OF

APRIL 81 THROUGH MARCH 82

COST OF GAS PURCHASED	CURRENT MONTH		AUGUST 1981		PERIOD TO DATE		
	ACTUAL	ESTIMATE	DIFFERENCE	ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT		AMOUNT	AMOUNT	
1 COMMODITY Payment	3,157	30,841	(17,684)	187,320	88,350	115,870	
2 NO NOTICE SERVICE	3,466	3,704	238	20,800	17,881	11,412	
3 SAVING SERVICE	0	0	0	0	0	122,409	
4 COMMODITY Demand	221,838	475,820	(253,982)	(51,320)	3,175,488	148,216	
5 DEMAND (excludes E1 Lines & B)	185,515	285,908	(100,393)	(18,471)	1,345,618	5,74	
6 OTHER	(11,814)	0	11,814	0	0	18,826	
1888 (ING USE CONTRACT)	0	0	0	0	0	0	
7 COMMODITY Payment	0	0	0	0	0	0	
8 DEMAND	0	0	0	0	0	0	
9	0	0	0	0	0	0	
10 Second Prior Month Purchase Adj. DIFFERENTIAL	423,877	765,384	(341,507)	144,781	3,938,378	(347,369)	
11 TOTAL COST	545,531	808,702	(263,171)	(131,871)	3,907,833	2,081	
12 NET UNBILLED	0	0	0	0	0	0	
13 COMPANY USE	0	0	0	0	0	0	
14 TOTAL THEM SALES (excludes Revenue Tax)	545,531	808,702	(263,171)	(131,871)	3,907,833	(15,26,380)	
<b>THEM SALES PURCHASED</b>							
15 COMMODITY Payment	1,231,880	5,083,740	(3,851,860)	173,814	8,487,480	118,887,420	
16 NO NOTICE SERVICE	485,000	485,000	0	0	3,576,000	820,000	
17 SAVING SERVICE	0	0	0	0	593,720	382,720	
18 COMMODITY Demand	1,127,854	1,648,876	(521,022)	(12,411)	7,881,515	182,853	
19 DEMAND	3,814,900	5,083,740	(1,268,840)	(24,880)	19,274,410	18,816,820	
20 OTHER	0	0	0	0	0	0	
1888 (ING USE CONTRACT)	0	0	0	0	0	0	
21 COMMODITY Payment	1,127,854	1,648,876	(521,022)	(12,411)	8,454,304	400,877	
22 DEMAND	1,048	0	1,048	0	3,752	0	
23	0	0	0	0	0	0	
24 TOTAL PURCHASES	1,385,718	1,618,335	(232,617)	(116,421)	8,397,748	11,408,423	
25 NET UNBILLED	0	0	0	0	0	0	
26 COMPANY USE	0	0	0	0	0	0	
27 TOTAL THEM SALES (excludes Revenue Tax)	1,385,718	1,618,335	(232,617)	(116,421)	8,397,748	11,408,423	
<b>CENTS PER THERM</b>							
28 COMMODITY Payment	0.66237	0.00408	(0.00171)	181.651	0.00260	(0.00000)	
29 NO NOTICE SERVICE	0.00831	0.00831	0.00000	20.800	0.00831	0.001	
30 SAVING SERVICE	0.00000	0.00000	0.00000	0.000	0.00000	0.000	
31 COMMODITY Demand	0.20544	0.29506	(0.08962)	(17.841)	0.27611	(0.051)	
32 DEMAND	0.05125	0.05125	0.00000	11.8281	0.05208	0.078	
33 OTHER	0.00000	0.00000	0.00000	0.000	0.00000	0.000	
1888 (ING USE CONTRACT)	0.00000	0.00000	0.00000	0.000	0.00000	0.000	
34 COMMODITY Payment	0.00000	0.00000	0.00000	0.000	0.00000	0.000	
35 DEMAND	0.00000	0.00000	0.00000	0.000	0.00000	0.000	
36	0.37473	0.45842	(0.08369)	(18.281)	0.45174	(0.047)	
37 TOTAL COST OF PURCHASES	0.87005	0.77656	0.09349	135.478	0.548	0.023	
38 NET UNBILLED	0.30581	0.47266	(0.16685)	(0.168)	0.47178	0.000	
39 COMPANY USE	0.02287	0.02287	0.00000	0.000	0.02287	0.000	
40 TOTAL COST OF THEM SALES (excludes Revenue Tax)	0.32868	0.48943	(0.16075)	(132.781)	0.560	0.023	
41 TRUE UP	1.00276	1.00276	0.00000	(32.180)	1.00276	0.000	
42 TOTAL COST OF GAS	0.22892	0.48916	(0.26024)	(132.180)	0.562	0.023	
43 REVENUE TAX FACTOR	0.22000	0.22000	0.00000	(132.121)	0.507	0.023	
44 PGA FACTOR ADJUSTED FOR TAXES	0.22000	0.22000	0.00000	(132.121)	0.507	0.023	
45 PGA FACTOR ADJUSTED TO REVENUE TAX	0.22000	0.22000	0.00000	(132.121)	0.507	0.023	



PHYSICALLY BASED GAS ADJUSTMENT  
COST RECOVERY CLAIMS CALCULATION  
SCHEDULE A-1 SUPPORTING DETAIL

FOR THE PERIOD OF APRIL 97 THROUGH MARCH 98  
CURRENT MONTH: AUGUST 1997

COMMODITY (Pipeline)	TIER/MS	BYFORCE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	2,177,690	5,582	0.00256
2 Commodity Pipeline - Scheduled ITS	43,140	124	0.00287
3 No Florida Commodity Adjustment	1089,150	12,557	0.00287
4 Commodity Adjustments (Billed to End Users)	0	0	
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	1,331,680	3,154	0.00237
SWING SERVICE			
9 Swing Service - Scheduled	0	0	#DIV/0!
10 Alert Day Volumes - FGI			
11 Operational Flow Order Volumes - FGI			
12 Less Alert Day Volumes Direct Billed to Others			
13 Other			
14 Other			
15			
16 TOTAL SWING SERVICE	0	0	#DIV/0!
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS	1,277,900	797,485	0.72888
18 Commodity Other - Scheduled ITS N/A			
19 Imbalances Cashout - FGI	142,540	115,450	0.38519
20 Imbalances Cashout - Other Shippers BOOKOUT	1131,300	150,576	0.27298
21 Imbalances Cashout - Transporting Customers	22,870	5,233	0.27482
22 Commodity Adjustments On Inflow Sales Gas	1,430	252	0.52288
23 WESC (RING USAGE)	1420	(227)	0.20564
24 TOTAL COMMODITY (Other)	1,127,954	221,958	0.20564
DEMAND			
25 Demand (Pipeline) (Equipment)	4,445,740	1192,318	0.04322
26 Less Reimbursed to End Users	162,000	12,698	0.02018
27 Less Reimbursed O&M System	11,848,840	(37,276)	0.04252
28 Less Demand Billed to Others	1942,400	(41,023)	0.08125
29 Other FTS 2 Reservation	835,500	51,835	0.14000
30 Other On Inflow Reservation	222,500	32,550	0.14000
31 Other			#DIV/0!
32 TOTAL DEMAND	2,484,500	195,515	0.07823
OTHER			
33 Revenue Sharing - FGI		0	
34 Peak Sharing			
35 Other (One Time Tak) or Pay Charge			
36 Other Capacity Management (3 Months)		380	
37 Other Gas Management Expense		(12,174)	
38 Other TCN REFUND FGI			
39 Other			
40 TOTAL OTHER	0	(11,814)	

DESCRIPTION	APRIL 97 Through MARCH 98			PERIOD TO DATE				
	CURRENT MONTH: AUGUST 1997		DIFFERENCE %	ORIGINAL ESTIMATE		DIFFERENCE %		
	ACTUAL	ORIGINAL ESTIMATE		ACTUAL	ORIGINAL ESTIMATE			
<b>TRUE UP CALCULATION</b>								
1 PURCHASED GAS COST (Line 4 and 5)	231,858	475,870	243,872	0.512314	1,781,279	2,175,489	414,210	0.1902988
2 TRANSPORTATION COST (As per 1, 2, 5 & 6)	190,719	489,754	99,035	0.34179	1,529,500	1,482,889	(46,611)	0.045534
3 TOTAL	422,577	965,624	342,907	0.447258	3,290,779	3,658,378	347,599	0.0953368
4 FUEL REVENUES	545,551	800,703	255,157	0.318880	3,381,359	3,907,952	526,594	0.1547484
5 TRUE-UP COLLECTED OR REFUNDED	151,800	151,800	0	0	1259,000	1259,000	0	0
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4) - (LINE 5)	493,751	748,903	255,152	0.340701	3,122,359	3,648,952	526,594	0.1443138
7 TRUE UP PROVISION THIS PERIOD (LINE 6 - LINE 3)	71,074	116,481	(45,407)	-0.390000	(188,470)	10,375	178,845	18,253.25
8 INTEREST PROVISION THIS PERIOD (21)	13,312	12,281	950	0.40237	170,796	113,052	57,744	0.509900
9 BEGINNING OF PERIOD TRUE UP AMT (INTEREST)	(1774,894)	(1528,412)	246,482	0.47203	(1725,197)	(1749,276)	24,079	0.001375
9a PGA ADJ (Equal with 12/94)	0	0	0	0	0	0	0	0
10 TRUE UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	51,800	51,000	800	0.40237	259,000	259,000	0	0
10a FEE RATE REFUND (if applicable)	0	0	0	0	0	0	0	0
11 TOTAL ESTIMATED/ACTUAL TRUE UP (17 + 8 + 9 + 10 + 10a)	1655,323	1483,454	181,878	0.32805	1655,323	1483,454	181,878	0.32805
<b>INTEREST PROVISION</b>								
12 BEGINNING TRUE UP AMT (INTEREST PROVISION (8))	(1774,894)	(1526,412)	248,482	0.47203				
13 ENDING TRUE UP BEFORE INTEREST (12 + 7.5)	1652,029	1491,093	160,936	0.32789				
14 TOTAL (12 + 13)	(11,426,914)	(11,017,505)	409,409	0.40237				
15 AVERAGE (50% OF 14)	(713,457)	(508,753)	204,705	0.40237				
16 INTEREST RATE FIRST DAY OF MONTH	0.05580	0.05580	0	0				
17 INTEREST RATE FIRST DAY OF SUBSEQUENT MONTH	0.05580	0.05580	0	0				
18 TOTAL (16 + 17)	0.11160	0.11160	0	0				
18 AVERAGE (50% OF 18)	0.05570	0.05570	0	0				
20 MONTHLY AVERAGE (18/12 Months)	0.00464	0.00464	0	0				
21 INTEREST PROVISION (15 + 20)	-3312	-2361	950	0.40237				

If line 6 is a refund add below 4  
If line 5 is a collection subtract from line 4

TRANSPORTATION PURCHASES										MARCH 88		SCHEDULE # 3 (REVISED 8/18/83)	
SYSTEM SUPPLY AND END USE										COMMUNITY COST		CENTS PER THERM	
APRIL 87 Through										PIPELINE		OTHER CHARGES	
APRIL 87 Through										PARTY		ACCA/FUEL	
APRIL 87 Through										TOTAL PURCHASED		DEMAND COST	
APRIL 87 Through										END USE		PIPELINE	
APRIL 87 Through										SYSTEM SUPPLY		OTHER CHARGES	
APRIL 87 Through										SCH TYPE		ACCA/FUEL	
APRIL 87 Through										PURCHASED FOR		DEMAND COST	
APRIL 87 Through										PURCHASED FROM		PIPELINE	
APRIL 87 Through										DATE		OTHER CHARGES	
APRIL 87 Through										DATE		CENTS PER THERM	
FGT	ARIZONA	FIS 1	533,200	533,200	1,530	23,210	0	0	4.84				
FGT	FLANKLIN	FIS 1	778,000	778,000	801	12,145	0	0	4.84				
FGT	MID FLORIDA	FIS 1	130,200	130,200	374	5,868	0	0	4.64				
PESCO	SYS SUPPLY	FIS	1,277,900	1,277,900	292,485	52,783	0	0	28.32				
OKALOOSA	SYS SUPPLY	FIS	1,430	1,430	383				27.48				
END USERS	BALANCE BKG	BOOK OUT	22,890	22,890	5,333				23.70				
TOTAL			2,244,620	2,244,620	288,211	84,786	0	0	17.81				



	CURRENT MONTH: AUGUST 1997		PERIOD TO DATE					
	ACTUAL	ESTIMATE	TOTAL TERMS SALES					
			DIFFERENCE AMOUNT	%				
<b>TERMS SALES (FIRM)</b>								
RESIDENTIAL	209,783	337,607	127,824	0.6092	2,004,930	2,580,553	575,623	0.287104
COMMERCIAL	551,816	691,938	140,322	0.25438	3,815,582	4,145,191	329,609	0.080385
COMMERCIAL LARGE VOL 1	21,915	36,967	15,052	0.68684	102,323	155,174	52,851	0.516511
INDUSTRIAL	82,253	117,020	34,767	0.42288	400,589	501,822	101,233	0.252771
TRANSPORTATION	1,937,145	1,734,869	(202,276)	(0.13133)	8,351,542	9,710,851	1,359,309	0.162761
<b>TOTAL FIRM</b>	2,862,712	2,918,401	55,689	0.00000	14,674,966	17,093,591	2,418,625	0.164813
<b>TERMS SALES (INTERRUPTIBLE)</b>								
SMALL INTERRUPTIBLE	12,918	419,679	406,761	0.00000	28,133	1,374,234	1,296,101	16.58839
INTERRUPTIBLE TRANSPORTATION	355,958	399,170	43,212	0.12140	1,795,035	1,733,803	(61,232)	-0.03411
<b>TOTAL INTERRUPTIBLE</b>	368,876	818,849	449,973	1.21985	1,823,168	3,108,037	1,284,869	0.699241
<b>TOTAL TERMS SALES</b>	3,231,588	3,737,250	505,662	0.15647	16,548,134	20,201,628	3,653,494	0.22078
<b>NUMBER OF CUSTOMERS (FIRM)</b>								
RESIDENTIAL	28,240	26,813	573	0.02184	26,374	28,188	(186)	-0.00707
COMMERCIAL	2,215	2,145	(70)	(0.03160)	2,224	2,158	(66)	-0.02959
COMMERCIAL LARGE VOL 1	10	9	(1)	(0.10000)	12	8	(4)	-0.28511
COMMERCIAL LARGE VOL 2	0	0	0	0.00000	0	0	0	0.00000
INDUSTRIAL	8	7	(1)	(0.12500)	7	7	0	0.00000
TRANSPORTATION	15	13	(2)	(0.13333)	16	12	(4)	-0.25000
<b>TOTAL FIRM</b>	28,488	28,987	499	0.01752	28,637	28,373	(264)	-0.00904
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>								
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	0.00000
INTERRUPTIBLE	2	2	0	0.00000	2	2	0	0.00000
INTERRUPTIBLE TRANSPORTATION	2	2	0	0.00000	2	2	0	0.00000
<b>TOTAL INTERRUPTIBLE</b>	4	4	0	0.00000	4	4	0	0.00000
<b>TOTAL CUSTOMERS</b>	28,492	28,991	499	0.01751	28,636	28,377	(259)	(0.00904)
<b>TERM USE PER CUSTOMER</b>								
RESIDENTIAL	8	12.6	5	0.57492	76	98	23	0.29627
COMMERCIAL	249	322.6	74	0.29532	1,716	1,921	205	0.11951
COMMERCIAL LARGE VOL 1	2,192	4,107.4	1,916	0.87476	8,708	18,473	9,765	1.12131
INDUSTRIAL	0	0	0	0.00000	0	0	0	0.00000
TRANSPORTATION	133,143	133,451	308	0.00232	535,355	783,133	247,778	0.46283
INTERRUPTIBLE	6,459	209,840	203,381	31.48792	39,067	687,117	648,051	16.58839
INTERRUPTIBLE TRANSPORTATION	0	0	(0)	(0.10825)	0	0	0	0.00000

ACTUAL FOR THE PERIOD OF APRIL 87 THROUGH MARCH 88

OCALA	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED	1 0286	1 0416	1 0458	1 0458	1 0418							
THERMS PURCHASED CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR	1 017	1 017	1 017	1 017	1 017							
DELIVERY PRESSURE OF GAS SOLD psia	14 98	14 98	14 98	14 98	14 98							
DELIVERY PRESSURE OF GAS PURCHASED psia	14 73	14 73	14 73	14 73	14 73							
PRESSURE CORRECTION FACTOR (psi) psia	1 0170	1 0170	1 0170	1 0170	1 0170							
3 BILLING FACTOR	1 058	1 059	1 063	1 063	1 060							
BTU CONTENT * PRESSURE CORRECTION FACTOR												
PANAMA CITY												
1 AVERAGE BTU CONTENT OF GAS PURCHASED	1 048	1 0513	1 0508	1 0537	1 0477							
THERMS PURCHASED CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR	1 0244	1 0244	1 0244	1 0244	1 0244							
DELIVERY PRESSURE OF GAS SOLD psia	15 09	15 09	15 09	15 09	15 09							
DELIVERY PRESSURE OF GAS PURCHASED psia	14 73	14 73	14 73	14 73	14 73							
PRESSURE CORRECTION FACTOR (psi) psia	1 0244	1 0244	1 0244	1 0244	1 0244							
3 BILLING FACTOR	1 072	1 077	1 078	1 078	1 073							
BTU CONTENT * PRESSURE CORRECTION FACTOR												





DESCRIPTION	CURRENT MONTH (SEPTEMBER 1983)		PREVIOUS MONTH (AUGUST 1983)		PERIOD TO DATE	
	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE
	AMOUNT	%	AMOUNT	%	AMOUNT	%
<b>COST OF GAS PURCHASED</b>						
1 COMMODITY PURCHASES	2,884	18.248	118,394	85.12	28,278	118,588
2 NO NOTICE SERVICE	3,140	1.91	8.18	20.81	33,922	1,205.1
3 SERVICE SERVICE	0	0	0	0	133,409	1,224.04
4 COMMODITY DEMAND	232,875	475,882	182,020	15.21	1,815,365	2,851,152
5 DEMAND	185,978	283,445	188,388	126	1,817,888	1,808,102
6 OTHER	1,004	0	1,004	FDIVID	18,827	888.4
<b>LESS REVENUE ADJUSTMENTS</b>						
7 COMMODITY PURCHASES	0	0	0	0	0	0
8 DEMAND	0	0	0	0	0	0
9	0	0	0	0	0	0
10 Second Party Demand Purchase No. TOP NORMAL	0	0	0	0	0	0
11 TOTAL COST	426,312	781,451	127,514	14.41	3,711,081	4,399,875
12 NET UNBILLED	840	0	840	FDIVID	2,781	0
13 COMPANY USE	588,332	778,787	171,048	126	3,887,822	4,788,748
14 TOTAL THE GAS SALES	1,224,039	1,560,238	126	126	8,225,108	9,177,523
<b>THE GAS PURCHASED</b>						
15 COMMODITY PURCHASES	1,224,039	1,560,238	126	126	8,225,108	9,177,523
16 NO NOTICE SERVICE	0	0	0	0	0	0
17 SERVICE SERVICE	0	0	0	0	0	0
18 COMMODITY DEMAND	998,789	1,868,884	182,704	148	8,851,884	8,722,272
19 DEMAND	2,884	4,821,700	12,228,500	148	22,018,110	30,265,840
20 OTHER	0	0	0	0	0	0
<b>LESS REVENUE ADJUSTMENTS</b>						
21 COMMODITY PURCHASES	0	0	0	0	0	0
22 DEMAND	0	0	0	0	0	0
23	0	0	0	0	0	0
24 TOTAL PURCHASES	1,226,823	1,868,884	182,704	148	8,851,884	8,722,272
25 NET UNBILLED	1,204	0	1,204	FDIVID	4,847	0
26 COMPANY USE	1,183,811	1,818,429	171,298	127	8,810,287	8,925,108
27 TOTAL THE GAS SALES	1,224,039	1,560,238	126	126	8,225,108	9,177,523
<b>CENTS PER THERM</b>						
28 COMMODITY PURCHASES	0.00224	0.00224	0.0018	140.12	0.00249	0.00249
29 NO NOTICE SERVICE	0.00831	0.00831	0.0014	20.81	0.00821	0.00821
30 SERVICE SERVICE	0.00000	0.00000	0.0000	0.0000	0.00000	0.00000
31 COMMODITY DEMAND	0.27448	0.29100	0.0805	121.24	0.21823	0.27268
32 DEMAND	0.01374	0.05313	0.0182	35.88	0.07348	0.05317
33 OTHER	0.00000	0.00000	0.0000	0.0000	0.00000	0.00000
<b>LESS REVENUE ADJUSTMENTS</b>						
34 COMMODITY PURCHASES	0.00000	0.00000	0.0000	0.0000	0.00000	0.00000
35 DEMAND	0.00000	0.00000	0.0000	0.0000	0.00000	0.00000
36	0.00000	0.00000	0.0000	0.0000	0.00000	0.00000
37 TOTAL COST OF PURCHASES	0.42780	0.42780	0.2782	18.21	0.33928	0.46261
38 COMPANY USE	0.53112	0.53112	0.0837	117.80	0.54489	0.54489
39 TOTAL COST OF THE GAS SOLD	0.30949	0.47670	0.0837	117.80	0.46604	0.46604
40	0.82267	0.82267	0.00	0.00	0.02267	0.02
41 TIME UP	0.41818	0.48287	0.0837	118.84	0.48271	0.48271
42 TOTAL COST OF GAS	1.00378	1.00378	0.09	0.09	1.00378	1.00378
43 REVENUE TAX FACTOR	0.11170	0.48972	0.0840	118.95	0.48954	0.48954
44 PGA FACTOR ADJUSTED FOR TAXES	0.41700	0.48800	0.0840	118.34	0.48800	0.48800
45 PGA FACTOR ADJUSTED TO MARKET	0.00000	0.00000	0.0000	0.0000	0.00000	0.00000

FOR THE PERIOD OF

APRIL 97  
 CURRENT MONTH

Through  
 SEPTEMBER 1997

MARCH 98

COMMODITY (Pipeline)	TERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	2,110,230	5,410	0.00256
2 Commodity Pipeline - Scheduled IIS	132,570	1961	0.00286
3 No Notice Commodity Adjustment	1853,848	12,450	0.00287
4 Commodity Adjustments (Billed to End Users)	0	0	
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	1,223,020	2,884	0.00234
SWING SERVICE			
9 Swing Service - Scheduled	0	0	#DIV/0!
10 Alert Day Volumes - FGI			
11 Operational Flow Order Volumes - FGI			
12 Less Alert Day Volumes Direct Billed to Others			
13 Other			
14 Other			
15			
16 TOTAL SWING SERVICE	0	0	#DIV/0!
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS	1,238,570	289,609	0.23384
18 Commodity Other - Scheduled IIS - N/A	0	0	
19 Imbalance Cashout - FGI	1781,410	170,120	0.26831
20 Imbalance Cashout - Other Shippers BOOKOUT	18,250	3,188	0.23288
21 Imbalance Cashout - Transporting Customers	2,350	458	0.26000
22 Commodity Adjustments On above Sales Gas	14711	12281	0.81258
23 MISC (CHG USAGE)	996,289	223,825	0.22460
24 TOTAL COMMODITY (Other)	4,308,760	188,174	0.04322
DEMAND			
25 Demand (Pipeline) Entitlement	450,000	12,812	
26 Less Relinquished to End Users	11,500,000	131,500	0.02100
27 Less Relinquished OII System	1312,000	138,892	0.04352
28 Less Demand Billed to Others	815,000	50,188	0.06157
29 Other FTS - 2 Reservations	232,500	32,550	0.14000
30 Other On above Reservations			#DIV/0!
31 Other			
32 TOTAL DEMAND	2,881,700	195,078	0.07274
OTHER			
33 Revenue Sharing - FGI	0	0	
34 Peak Sharing			
35 Other (On-Time Take or Pay Charge)			
36 Other Capacity Management (3 Months)			
37 Other Gas Management Expenses		1,004	
38 Other TCR REFUND FGI		0	
39 Other			
40 TOTAL OTHER	0	1,004	

	APRIL 87 Through MARCH 88				PERIOD TO DATE			
	CURRENT MONTH: SEPTEMBER 1987		DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE	
	ACTUAL	ORIGINAL ESTIMATE	AMOUNT	%			AMOUNT	%
<b>TRUE UP CALCULATION</b>								
1 PURCHASED GAS COST (line 4 and 3)	223,825	475,803	252,038	0.529887	1,984,804	2,851,152	866,248	0.2813051
2 TRANSPORTATION COST (A line 1, 2, 5 & 8)	202,887	285,794	83,107	0.280783	1,732,187	1,748,883	16,496	0.0084334
3 TOTAL	426,312	761,457	335,145	0.440138	3,717,091	4,389,836	682,744	0.1551748
4 FUEL REVENUES	568,333	798,793	230,460	0.281134	3,987,892	4,704,748	727,054	0.1866818
5 NET OF REVENUE TAX	151,800	151,800	0	0	1310,800	1310,800	0	0
6 TRUE UP (COLLECTED OR REFUNDED)	534,533	744,893	210,460	0.282499	3,058,892	4,382,848	737,054	0.1677431
7 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 + 5 - LINE 5)	108,221	118,484	10,263	7.573181	600,188	15,888	54,310	8.222775
8 TRUE UP PROVISION THIS PERIOD (LINE 6 - LINE 3)	12,858	17,188	4,330	0.2092	123,414	115,252	8,162	0
9 INTEREST PROVISION THIS PERIOD (21)	1055,333	1493,454	438,121	0.22005	1728,157	1748,876	20,719	0
10 BEG. OF PERIOD TRUE UP AND INTEREST	0	0	0	0	0	0	0	0
11 PGA ADJUST (added with 12/84)	51,800	51,800	0	0	310,800	310,800	0	0
12 TRUE UP COLLECTED OR (REFUNDED) REVERSE OF LINE 6)	0	0	0	0	0	0	0	0
13 FLEX RATE REFUND (if applicable)	1497,970	1490,317	7,653	-0.0818	1497,870	1490,317	7,553	-0.0818
14 TOTAL ESTIMATE (ACTUAL TRUE UP 17 + 8 + 9 + 10 + 11)	1655,333	1492,454	162,879	-0.32805	1497,870	1490,317	7,553	-0.0818
15 BEGINNING TRUE UP AND INTEREST PROVISION (8)	1485,312	1458,100	27,184	-0.08118				
16 ENDING TRUE UP BEFORE INTEREST (12 + 7 + 5)	11,190,845	185,572	10,995,273	-0.2082				
17 AVERAGE (50% OF 14)	1575,322	1475,788	99,534	-0.2082				
18 INTEREST RATE - FIRST DAY OF MONTH	0.05580	0.05580	0	0				
19 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05530	0.05530	0	0				
20 TOTAL (18 + 17)	0.11090	0.11090	0	0				
21 AVERAGE (50% OF 18)	0.05545	0.05545	0	0				
22 MONTHLY AVERAGE (18/12 Months)	0.00462	0.00462	0	0				
23 INTEREST PROVISION (15 + 20)	2658	2189	469	-0.2082				

If line 6 is a refund add before 4  
If line 6 is a collection ( ) subtract from line 4

TRANSPORTATION PURCHASES  
 SYSTEM SUPPLY AND END USE

ACTUAL FOR THE PERIOD OF PRESENT MONTH SEPTEMBER 1997

DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST			DEMAND COST	OTHER CHARGES ACQUISITION	TOTAL CENTS PER THERM
							TITLE PARTY	PIPELINE				
SEP 97	HGT	ARIZONA	FTS 1		\$18,000	\$18,000		1,481		22,481	0	4.87
	HGT	FRANKLIN	FTS 1		270,000	270,000		775		11,753	0	4.84
	HGT	MID FLORIDA	FTS 1		128,000	128,000		382		5,485	0	4.84
	PESCO	SYS SUPPLY	FTS	1,188,044		1,225,570	283,808	3,438		52,151	0	28.81
	OKALOOSA	SYS SUPPLY	FTS	2,350		2,350	658				0	28.00
	END USERS	BALANCE P G	BOOKOUT	18,250		18,250	3,788				0	#DIV/0!
TOTAL				1,218,644	912,000	2,170,170	284,053	6,058	81,850	0	17.78	



FOR THE PERIOD OF: APRIL 97 Through MARCH 98

	CURRENT MONTH: SEPTEMBER 1997				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>THERM SALES (FIRM)</b>								
RESIDENTIAL	348,041	349,943	1,902	0.00546	2,352,971	2,930,496	577,525	0.245445
COMMERCIAL	643,389	668,440	25,051	0.03894	4,458,971	4,813,831	354,860	0.079539
COMMERCIAL LARGE VOL. 1	28,787	20,134	8,653	0.30059	131,110	175,308	44,198	0.337106
INDUSTRIAL	71,672	130,312	58,640	0.81817	472,261	632,134	159,873	0.338527
TRANSPORTATION	1,871,165	1,856,033	15,132	0.008091	10,222,707	11,566,884	1,344,177	0.131489
TOTAL FIRM	0	0	0	0.00000	0	0	0	#DIV/0!
TOTAL FIRM	2,963,054	3,024,862	61,808	0.02086	17,638,020	20,118,453	2,480,433	0.14063
<b>THERM SALES (INTERRUPTIBLE)</b>								
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	#DIV/0!
INTERRUPTIBLE	12,357	279,558	267,201	21.62345	90,490	1,653,792	1,563,302	17.27596
INTERRUPTIBLE TRANSPORTATION	337,852	347,040	9,188	0.02720	2,132,887	2,060,843	72,044	0.0244
TOTAL INTERRUPTIBLE	350,209	626,598	276,389	0.78921	2,223,377	3,734,635	1,511,258	0.679713
TOTAL THERM SALES	3,313,263	3,651,460	338,197	0.10207	19,861,397	23,853,088	3,991,691	0.200977
<b>NUMBER OF CUSTOMERS (FIRM)</b>								
RESIDENTIAL	28,248	25,811	(2,437)	(0.01685)	28,353	28,125	(228)	-0.00886
COMMERCIAL	2,214	2,139	(75)	(0.03388)	2,222	2,155	(67)	-0.0302
COMMERCIAL LARGE VOL. 1	10	9	(1)	(0.10000)	11	8	(3)	-0.26901
COMMERCIAL LARGE VOL. 2	0	0	0	0.00000	0	0	0	#DIV/0!
INDUSTRIAL	8	7	(1)	(0.12500)	7	7	0	0.04545
TRANSPORTATION	17	13	(4)	(0.23529)	16	13	(3)	-0.21053
TOTAL FIRM	28,497	27,979	(518)	(0.01818)	28,610	28,308	(302)	-0.01056
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>								
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	#DIV/0!
INTERRUPTIBLE	2	2	0	0.00000	2	2	0	0.00000
INTERRUPTIBLE TRANSPORTATION	2	2	0	0.00000	2	2	0	0.00000
TOTAL INTERRUPTIBLE	4	4	0	0.00000	4	4	0	0.00000
TOTAL CUSTOMERS	28,501	27,983	(518)	(0.01817)	28,614	28,312	(302)	(0.01056)
<b>THERM USE PER CUSTOMER</b>								
RESIDENTIAL	13	13.6	0	0.02249	89	112	23	0.25632
COMMERCIAL	291	312.5	22	0.07536	2,007	2,234	227	0.11327
COMMERCIAL LARGE VOL. 1	2,879	2,237.1	(642)	(0.22287)	11,501	21,037	9,536	0.82916
INDUSTRIAL	0	0	0	0.00000	0	0	0	#DIV/0!
TRANSPORTATION	110,069	142,772	32,703	0.29712	645,645	925,351	279,706	0.43322
INTERRUPTIBLE	6,179	139,779	133,601	21.62345	45,245	826,896	781,651	17.27596
INTERRUPTIBLE TRANSPORTATION	0	0	0	(0.02648)	0	0	0	0.02501

ACTUAL FOR THE PERIOD OF APRIL 97 THROUGH MARCH 98

DCALIA	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED	1 0398	1 0418	1 0458	1 0456	1 0418	1 0417						
THE GAS PURCHASED * AVERAGE BTU CONTENT CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR	1 017	1 017	1 017	1 017	1 017	1 017						
* DELIVERY PRESSURE OF GAS SOLD PHS	14.98	14.98	14.98	14.98	14.98	14.98						
3 DELIVERY PRESSURE OF GAS PURCHASED PHS	14.73	14.73	14.73	14.73	14.73	14.73						
PRESSURE CORRECTION FACTOR 14.73 PHS	1 0170	1 0170	1 0170	1 0170	1 0170	1 0170						
3 BILLING FACTOR	1 058	1 058	1 063	1 063	1 060	1 063						
BTU CONTENT * PRESSURE CORRECTION FACTOR												
PANAMA CITY												
1 AVERAGE BTU CONTENT OF GAS PURCHASED	1 048	1 0513	1 0508	1 0537	1 0477	1 0521						
THE GAS PURCHASED * AVERAGE BTU CONTENT CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR	1 0244	1 0244	1 0244	1 0244	1 0244	1 0244						
* DELIVERY PRESSURE OF GAS SOLD PHS	15.09	15.09	15.09	15.09	15.09	15.09						
3 DELIVERY PRESSURE OF GAS PURCHASED PHS	14.73	14.73	14.73	14.73	14.73	14.73						
PRESSURE CORRECTION FACTOR 14.73 PHS	1 0244	1 0244	1 0244	1 0244	1 0244	1 0244						
3 BILLING FACTOR	1 072	1 077	1 076	1 078	1 073	1 078						
BTU CONTENT * PRESSURE CORRECTION FACTOR												