

COMPANY:
CITY GAS COMPANY OF FLORIDA

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

SCHEDULE
(REVISED 6/06/94)

	APRIL 97		Through		MARCH 98				
	CURRENT MONTH: 4/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE		
	(A) ACTUAL	(B) ORG. EST.	(C) AMOUNT	(D) %	(E) ACTUAL	(F) ORG. EST.	(G) AMOUNT	(H) %	
COST OF GAS PURCHASED									
1	59,620	48,315	11,305	23.40	59,620	48,315	11,305	23.40	
2	10,335	14,775	(4,440)	(30.05)	10,335	14,775	(4,440)	(30.05)	
3	-	-	-	-	-	-	-	-	
4	1,221,500	1,807,083	(585,583)	(32.40)	1,221,500	1,807,083	(585,583)	(32.40)	
5	1,087,103	1,093,450	(6,347)	(0.58)	1,087,103	1,093,450	(6,347)	(0.58)	
6	4,977	8,264	(3,287)	(39.77)	4,977	8,264	(3,287)	(39.77)	
LESS END-USE CONTRACT									
7	-	-	-	-	-	-	-	-	
8	-	-	-	-	-	-	-	-	
9	-	-	-	-	-	-	-	-	
10	-	-	-	-	-	-	-	-	
11	2,383,535	2,971,887	(588,352)	(19.80)	2,383,535	2,971,887	(588,352)	(19.80)	
12	-	-	-	-	-	-	-	-	
13	(6,455)	(7,024)	569	(8.11)	(6,455)	(7,024)	569	(8.11)	
14	2,675,508	2,964,863	(289,355)	(9.76)	2,675,508	2,964,863	(289,355)	(9.76)	
THERMS PURCHASED									
15	12,338,549	6,332,200	6,006,349	94.85	12,338,549	6,332,200	6,006,349	94.85	
16	1,500,000	1,500,000	-	-	1,500,000	1,500,000	-	-	
17	-	-	-	-	-	-	-	-	
18	6,057,264	6,332,200	(274,936)	(4.34)	6,057,264	6,332,200	(274,936)	(4.34)	
19	15,985,000	15,997,800	(12,800)	(0.08)	15,985,000	15,997,800	(12,800)	(0.08)	
20	9,684	14,624	(4,940)	(33.78)	9,684	14,624	(4,940)	(33.78)	
LESS END-USE CONTRACT									
21	-	-	-	-	-	-	-	-	
22	-	-	-	-	-	-	-	-	
23	-	-	-	-	-	-	-	-	
24	6,066,948	6,346,824	(279,876)	(4.41)	6,066,948	6,346,824	(279,876)	(4.41)	
25	-	-	-	-	-	-	-	-	
26	(14,325)	(15,000)	675	(4.50)	(14,325)	(15,000)	675	(4.50)	
27	5,922,462	6,331,824	(409,362)	(6.47)	5,922,462	6,331,824	(409,362)	(6.47)	
CENTS PER THERM									
28	0.00483	0.00763	(0.00280)	(36.70)	0.00483	0.00763	(0.00280)	(36.70)	
29	0.00689	0.00985	(0.00296)	(30.05)	0.00689	0.00985	(0.00296)	(30.05)	
30	-	-	-	-	-	-	-	-	
31	0.20166	0.28538	(0.08372)	(29.34)	0.20166	0.28538	(0.08372)	(29.34)	
32	0.06801	0.06835	(0.00034)	(0.50)	0.06801	0.06835	(0.00034)	(0.50)	
33	0.51394	0.56510	(0.05116)	(9.05)	0.51394	0.56510	(0.05116)	(9.05)	
LESS END-USE CONTRACT									
34	-	-	-	-	-	-	-	-	
35	-	-	-	-	-	-	-	-	
36	-	-	-	-	-	-	-	-	
37	0.39287	0.46825	(0.07538)	(16.10)	0.39287	0.46825	(0.07538)	(16.10)	
38	-	-	-	-	-	-	-	-	
39	0.45059	0.46827	(0.01768)	(3.78)	0.45059	0.46827	(0.01768)	(3.78)	
40	0.40246	0.46936	(0.06690)	(14.25)	0.40246	0.46936	(0.06690)	(14.25)	
41	0.05753	0.05753	-	-	0.05753	0.05753	-	-	
42	0.45999	0.52689	(0.06690)	(12.70)	0.45999	0.52689	(0.06690)	(12.70)	
43	1.00376	1.00376	-	-	1.00376	1.00376	-	-	
44	0.46172	0.52887	(0.06715)	(12.70)	0.46172	0.52887	(0.06715)	(12.70)	
45	0.462	0.529	(0.067)	(12.87)	0.462	0.529	(0.067)	(12.87)	

DEFINITIONS 9.10.00

00003-60

DOCUMENT NUMBER - DATE

10023 SEP 14 88

	CURRENT MONTH: 4/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	FLEX DOWN ESTIMATE	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustme (Line 8 A-1 support detail)	59,620	49,247	10,373	21.06	59,620	49,247	10,373	21.06
2 NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	10,335	18,721	(8,386)	(44.79)	10,335	18,721	(8,386)	(44.79)
3 SWING SERVICE (Line 16 A-1 support detail)	-	-	-	-	-	-	-	-
4 COMMODITY (Other) (Line 24 A-1 support detail)	1,221,500	1,677,722	(456,222)	(27.19)	1,221,500	1,677,722	(456,222)	(27.19)
5 DEMAND (Line 32 - 29 A-1 support detail)	1,087,103	1,155,481	(68,378)	(5.92)	1,087,103	1,155,481	(68,378)	(5.92)
6 OTHER (Line 40 A-1 support detail)	4,977	4,879	98	2.01	4,977	4,879	98	2.01
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
8 DEMAND	-	-	-	-	-	-	-	-
9 Other	-	-	-	-	-	-	-	-
10 Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-
11 TOTAL COS (1+2+3+4+5+6+10)-(7+8)	2,383,535	2,906,050	(522,515)	(17.98)	2,383,535	2,906,050	(522,515)	(17.98)
12 NET UNBILLED	-	-	-	-	-	-	-	-
13 COMPANY USE	(6,455)	(6,614)	159	(2.41)	(6,455)	(6,614)	159	(2.41)
14 TOTAL THERM SALES	2,675,508	2,899,436	(223,928)	(7.72)	2,675,508	2,899,436	(223,928)	(7.72)
THERMS PURCHASED								
15 COMMODITY (Pipeline) Billing Determinants Only (Line 8 A-1 support detail)	12,338,549	6,454,384	5,884,165	91.17	12,338,549	6,454,384	5,884,165	91.17
16 NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	1,500,000	1,900,644	(400,644)	(21.08)	1,500,000	1,900,644	(400,644)	(21.08)
17 SWING SERVICE Commodity	-	-	-	-	-	-	-	-
18 COMMODITY (Other) Commodity (Line 24 A-1 support detail)	6,057,264	6,454,384	(397,120)	(6.15)	6,057,264	6,454,384	(397,120)	(6.15)
19 DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	15,985,000	17,733,973	(1,748,973)	(9.86)	15,985,000	17,733,973	(1,748,973)	(9.86)
20 OTHER Commodity (Line 40 A-1 support detail)	9,684	9,923	(239)	(2.41)	9,684	9,923	(239)	(2.41)
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
22 DEMAND	-	-	-	-	-	-	-	-
23	-	-	-	-	-	-	-	-
24 TOTAL PURCHASES (17+18+20)-(21+23)	6,066,948	6,464,307	(397,359)	(6.15)	6,066,948	6,464,307	(397,359)	(6.15)
25 NET UNBILLED	-	-	-	-	-	-	-	-
26 COMPANY USE	(14,325)	(15,000)	675	(4.50)	(14,325)	(15,000)	675	(4.50)
27 TOTAL THERM SALES (24-26 Estimated only)	5,922,462	6,449,307	(526,845)	(8.17)	5,922,462	6,449,307	(526,845)	(8.17)
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.00483	0.00763	(0.00280)	(36.70)	0.00483	0.00763	(0.00280)	(36.70)
29 NO NOTICE SERVICE (2/16)	0.00689	0.00985	(0.00296)	(30.05)	0.00689	0.00985	(0.00296)	(30.05)
30 SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31 COMMODITY (Other) (4/18)	0.20166	0.25994	(0.05828)	(22.42)	0.20166	0.25994	(0.05828)	(22.42)
32 DEMAND (5/19)	0.06801	0.06516	0.00285	4.37	0.06801	0.06516	0.00285	4.37
33 OTHER (6/20)	0.51394	0.49169	0.02225	4.53	0.51394	0.49169	0.02225	4.53
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35 DEMAND (8/22)	-	-	-	-	-	-	-	-
36 (9/23)	-	-	-	-	-	-	-	-
37 TOTAL COST (11/24)	0.39287	0.44955	(0.05668)	(12.61)	0.39287	0.44955	(0.05668)	(12.61)
38 NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39 COMPANY USE (13/26)	0.45059	0.44093	0.00966	2.19	0.45059	0.44093	0.00966	2.19
40 TOTAL THERM SALES (11/27)	0.40246	0.45060	(0.04814)	(10.68)	0.40246	0.45060	(0.04814)	(10.68)
41 TRUE-UP (E-2)	0.05753	0.05753	-	-	0.05753	0.05753	-	-
42 TOTAL COST OF GAS (40+41)	0.45999	0.50813	(0.04814)	(9.47)	0.45999	0.50813	(0.04814)	(9.47)
43 REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.46172	0.51004	(0.04832)	(9.47)	0.46172	0.51004	(0.04832)	(9.47)
45 PGA FACTOR ROUNDED TO NEAREST .001	0.462	0.510	(0.048)	(9.41)	0.462	0.510	(0.048)	(9.41)

COMPANY:		PURCHASED GAS ADJUSTMENT		PAGE 3 OF 11
CITY GAS COMPANY OF FLORIDA		COST RECOVERY CLAUSE CALCULATION		
		SCHEDULE A-1 SUPPORTING DETAIL		
FOR THE PERIOD: APRIL 97		THROUGH	MARCH 98	
CURRENT MONTH:		7/97	(A)	(B)
			(C)	
COMMODITY (Pipeline)		THERMS	INV. AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS (Line 1 Page 10)		12,646,380	29,004.49	0.00229
2 Commodity Pipeline - Scheduled ITS				
3 No Notice Commodity Adjustment				
4 Commodity True-up (Line 2+3 Page 10)		57,400	138.74	0.00242
5 Commodity Adjustments				
6 Commodity Adjustments				
7				
8 TOTAL COMMODITY (Pipeline)		12,703,780	29,143.23	0.00229
		Sched A-1 Ln 15	Sched A-1 Ln 1	Sched A-1 Ln 28
SWING SERVICE				
9 Swing Service Scheduled				
10 Alert Day Volumes - FGT				
11 Operational Flow Order Volumes - FGT				
12 Less Alert Day Volumes Direct Billed to Others				
13 Operating Account Balancing				
14 Other - Net market delivery imbalance				
15				
16 TOTAL SWING SERVICE		0	0.00	0.00
		Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30
COMMODITY OTHER				
17 Commodity Other - Scheduled FTS (Line 4 Page 10) , (Line 58 Page 10)		12,703,780	2,850,243.83	0.22436
18 Commodity Other - Scheduled ITS				
19 Imbalance Cashout - FGT (Line 14 Page 10)			20,017.34	
20 Imbalance Cashout - Other Shippers (Line 24 Page 11)			10,682.08	
21 Imbalance Cashout - Transporting Cus (Line 15 Page 11)			0.00	
22 True-up - Other Shippers (Line 46 Page 10)			(36,225.85)	
23 Less: OSS, Margin Sharing, and Company Use (Lines 37+38+39 Page 11)		(7,520,007)	(1,789,846.41)	0.23801
24 TOTAL COMMODITY (Other)		5,183,773	1,054,870.99	0.20349
		Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31
DEMAND				
25 Demand (Pipeline) Entitlement (Line 9 Page 10 Less: Line 26 and 29 Support Detail)		16,738,430	735,098.23	0.04392
26 Less Relinquished to End-Users (Line 6+13 Page 9)		0	0.00	0.00000
27 Less Relinquished Off System				
28 Other - Firm winter supply				
29 Demand - No Notice (Line 19 Page 9)		1,162,500	9,660.38	0.00831
30 Revenue Sharing - FGT				
31 Other - Storage Demand (Line 31 Page 11)			12,944.63	
32 TOTAL DEMAND		17,900,930	757,703	0.04233
		Sched A-1 Line 19+16	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29
OTHER				
33 Other - Monthly purchase from Peoples Gas (Line 15 Page 10)		8,594.50	4,417.14	0.51395
34 Peak Shaving				
35 Storage withdrawal				
36 Other				
37 Other				
38 Other				
39 Other				
40 TOTAL OTHER		8,595	4,417.14	0.51395
		Schedule A-1 Line 20	Schedule A-1 Line 6	Schedule A-1 Line 33

COMPANY: CITY GAS COMPANY OF FLORIDA

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

SCHEDULE A-3
(REVISED 8/19/93)
PAGE 5 OF 11

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH: April '97

APRIL 97

Through

MARCH 98

DATE	(A) PURCHASED FROM	(B) PURCHASED FOR	(C) SCH TYPE	(D) SYSTEM SUPPLY	(E) END USE	(F) TOTAL PURCHASED	COMMODITY COST		(I) DEMAND COST	(J) OTHER CHARGES ACA/GR/FUEL	(K) TOTAL CENTS PER THERM
							(G) THIRD PARTY	(H) PIPELINE			
4/97	FGT		FTS-1					31,957	1,084,194	59,620	—
2 *	Amoco - 4/97	System Supply	FTS	5,545,441		5,545,441	1,023,803				18.46
3 *	Galax Vitrol - 4/97	System Supply	FTS	49,355		49,355	9,575				19.40
4 *	CESC - 4/97	System Supply	FTS	2,092,768		2,092,768	431,046				20.60
5 *	Coral - 4/97	System Supply	FTS	109,244		109,244	22,887				20.95
6 *	Citrus/Errton - 4/97	System Supply	FTS	1,899,127		1,899,127	354,934				18.69
7 *	H&N - 4/97	System Supply	FTS	412,818		412,818	87,029				21.08
8 *	Murphy - 4/97	System Supply	FTS	272,171		272,171	57,555				21.15
9 *	NGC - 4/97	System Supply	FTS	1,481,374		1,481,374	273,013				18.43
10 *	ESI - 4/97	System Supply	FTS	566,840		566,840	162,116				28.60
11 *	Pro Energy - 4/97	System Supply	FTS	1,029,497		1,029,497	192,516				16.70
TOTAL				13,458,633	-	13,458,633	2,614,473	31,957	1,084,194	59,620	28.16

FOR THE PERIOD OF:

APRIL 97 Through

MARCH 98

	CURRENT MONTH: 4/97		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
1 RESIDENTIAL	1,548,859	1,995,654	446,795	28.85%	1,548,859	1,995,654	446,795	28.85%
2 COMMERCIAL	3,399,798	3,792,580	392,782	11.55%	3,399,798	3,792,580	392,782	11.55%
3 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
4 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
5 TOTAL FIRM	4,948,657	5,788,234	839,577	16.97%	4,948,657	5,788,234	839,577	16.97%
THERM SALES (INTERRUPTIBLE)								
6 INTERRUPTIBLE	437,357	543,590	106,233	24.29%	437,357	543,590	106,233	24.29%
7 LARGE INTERRUPTIBLE	536,448	-	(536,448)	-100.00%	536,448	-	(536,448)	-100.00%
8 TRANSPORTATION	2,325,638	-	(2,325,638)	-100.00%	2,325,638	-	(2,325,638)	-100.00%
9 TOTAL INTERRUPTIBLE	3,299,443	543,590	(2,755,853)	-83.52%	3,299,443	543,590	(2,755,853)	-83.52%
10 TOTAL THERM SALES	8,248,100	6,331,824	(1,916,276)	-23.23%	8,248,100	6,331,824	(1,916,276)	-23.23%
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
11 RESIDENTIAL	92,807	97,410	4,603	4.96%	92,807	97,410	4,603	4.96%
12 COMMERCIAL	4,723	4,976	253	5.36%	4,723	4,976	253	5.36%
13 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
14 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
15 TOTAL FIRM	97,530	102,386	4,856	4.98%	97,530	102,386	4,856	4.98%
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
16 INTERRUPTIBLE	12	13	1	8.33%	12	13	1	8.33%
17 LARGE INTERRUPTIBLE	4	3	(1)	-25.00%	4	3	(1)	-25.00%
18 TRANSPORTATION	51	-	(51)	-100.00%	51	-	(51)	-100.00%
19 TOTAL INTERRUPTIBLE	67	16	(51)	-76.12%	67	16	(51)	-76.12%
20 TOTAL CUSTOMERS	97,597	102,402	4,805	4.92%	97,597	102,402	4,805	4.92%
THERM USE PER CUSTOMER								
21 RESIDENTIAL	17	20	4	22.76%	17	20	3	17.65%
22 COMMERCIAL	720	762	42	5.88%	720	762	42	5.83%
23 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
24 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
25 INTERRUPTIBLE	36,446	41,815	5,369	14.73%	36,446	41,815	5,369	14.73%
26 LARGE INTERRUPTIBLE	134,112	-	(134,112)	-100.00%	134,112	-	(134,112)	-100.00%
27 TRANSPORTATION	45,601	-	(45,601)	-100.00%	45,601	-	(45,601)	-100.00%

COMPANY: CITY GAS COMPANY OF FLORIDA **COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE**
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: **APRIL 97** Through **MARCH 98** **SCHEDULE A-1**
 (REVISED 6/08/94) **PAGE 1 OF 11**

	CURRENT MONTH: 6/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
	ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%	
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment (Line 8 A-1 support detail)	9,245	47,685	(38,440)	(80.61)	68,865	96,000	(27,135)	(28.27)	
2 NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	9,660	11,451	(1,791)	(15.64)	19,995	26,226	(6,231)	(23.76)	
3 SWING SERVICE (Line 16 A-1 support detail)	-	-	-	-	-	-	-	-	
4 COMMODITY (Other) (Line 24 A-1 support detail)	1,029,850	1,654,093	(624,243)	(37.74)	2,251,350	3,461,176	(1,209,826)	(34.95)	
5 DEMAND (Line 32 -29 A-1 support detail)	913,021	870,846	42,175	4.84	2,000,124	1,964,296	35,828	1.82	
6 OTHER (Line 40 A-1 support detail)	5,595	5,359	236	4.40	10,572	13,623	(3,051)	(22.40)	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	
8 DEMAND	-	-	-	-	-	-	-	-	
9	-	-	-	-	-	-	-	-	
10 Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-	
11 TOTAL COS (1+2+3+4+5+6+10)-(7+8+9)	1,967,371	2,589,434	(622,063)	(24.02)	4,350,906	5,561,321	(1,210,415)	(21.76)	
12 NET UNBILLED	-	-	-	-	-	-	-	-	
13 COMPANY USE	(6,264)	(6,205)	(59)	0.95	(12,718)	(13,229)	511	(3.86)	
14 TOTAL THERM SALES	3,224,385	2,583,229	641,156	24.82	5,899,893	5,548,092	351,801	6.34	
THERMS PURCHASED									
15 COMMODITY (Pipeline) Billing Determinants Only (Line 8 A-1 support detail)	9,644,611	6,249,642	3,394,969	54.32	21,983,160	12,581,842	9,401,318	74.72	
16 NO NOTICE SERVICE RESERVATION Bill Determinants Only (Line 29 A-1 support detail)	1,162,500	1,162,500	-	-	2,662,500	2,662,500	-	-	
17 SWING SERVICE Commodity	-	-	-	-	-	-	-	-	
18 COMMODITY (Other) Commodity (Line 24 A-1 support detail)	4,510,460	6,249,642	(1,739,182)	(27.83)	10,567,724	12,581,842	(2,014,118)	(16.01)	
19 DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	13,055,820	13,354,490	(298,670)	(2.24)	29,040,820	29,352,290	(311,470)	(1.06)	
20 OTHER Commodity (Line 40 A-1 support detail)	10,886	10,228	658	6.43	20,570	24,852	(4,282)	(17.23)	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	
22 DEMAND	-	-	-	-	-	-	-	-	
23	-	-	-	-	-	-	-	-	
24 TOTAL PURCHASES (17+18+20)-(21+23)	4,521,346	6,259,870	(1,738,524)	(27.77)	10,588,294	12,606,694	(2,018,400)	(16.01)	
25 NET UNBILLED	-	-	-	-	-	-	-	-	
26 COMPANY USE	(13,901)	(15,000)	1,099	(7.33)	(28,226)	(30,000)	1,774	(5.91)	
27 TOTAL THERM SALES (24-26 Estimated only)	6,353,584	6,244,870	108,714	1.74	12,276,046	12,576,694	(300,648)	(2.39)	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.00096	0.00763	(0.00667)	(87.42)	0.00313	0.00763	(0.00450)	(58.98)	
29 NO NOTICE SERVICE (2/16)	0.00831	0.00985	(0.00154)	(15.63)	0.00751	0.00985	(0.00234)	(23.76)	
30 SWING SERVICE (3/17)	-	-	-	-	-	-	-	-	
31 COMMODITY (Other) (4/18)	0.22832	0.26467	(0.03635)	(13.73)	0.21304	0.27509	(0.06205)	(22.56)	
32 DEMAND (5/19)	0.06993	0.06521	0.00472	7.24	0.06887	0.06692	0.00195	2.91	
33 OTHER (6/20)	0.51396	0.52395	(0.00999)	(1.91)	0.51395	0.54817	(0.03422)	(6.24)	
LESS END-USE CONTRACT									
34 COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-	
35 DEMAND (8/22)	-	-	-	-	-	-	-	-	
36 (9/23)	-	-	-	-	-	-	-	-	
37 TOTAL COST (11/24)	0.43513	0.41366	0.02147	5.19	0.41092	0.44114	(0.03022)	(6.85)	
38 NET UNBILLED (12/25)	-	-	-	-	-	-	-	-	
39 COMPANY USE (13/26)	0.45059	0.41367	0.03692	8.92	0.45059	0.44097	0.00962	2.18	
40 TOTAL THERM SALES (11/27)	0.30965	0.41465	(0.10500)	(25.32)	0.35442	0.44219	(0.08777)	(19.85)	
41 TRUE-UP (E-2)	0.05753	0.05753	-	-	0.05753	0.05753	-	-	
42 TOTAL COST OF GAS (40+41)	0.36718	0.47218	(0.10500)	(22.24)	0.41195	0.49972	(0.08777)	(17.56)	
43 REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.36856	0.47396	(0.10540)	(22.24)	0.41350	0.50160	(0.08810)	(17.56)	
45 PGA FACTOR ROUNDED TO NEAREST 001	0.369	0.474	(0.105)	(22.15)	0.414	0.502	(0.088)	(17.53)	

COMPANY:		COMPARISON OF ACTUAL VERSUS FLEX-DOWN ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR				SCHEDULE A-1/R (REVISED 6/08/94) (Flex Down) PAGE 2 OF 11			
CITY GAS COMPANY OF FLORIDA		ESTIMATED FOR THE PERIOD OF:				APRIL 97 Through MARCH 98			
		CURRENT MONTH: 5/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
COST OF GAS PURCHASED		ACTUAL	FLEX DOWN ESTIMATE	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment (Line 8 A-1 support detail)	9,245	11,019	(1,774)	(16.10)	68,865	43,858	25,007	57.02
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	9,660	11,451	(1,791)	(15.64)	19,995	40,115	(20,120)	(50.16)
3	SWING SERVICE (Line 16 A-1 support detail)	-	-	-	-	-	-	-	-
4	COMMODITY (Other) (Line 24 A-1 support detail)	1,029,850	1,354,570	(324,720)	(23.97)	2,251,350	2,536,921	(285,571)	(11.26)
5	DEMAND (Line 32-29 A-1 support detail)	913,021	879,213	33,808	3.85	2,000,124	1,980,970	19,154	0.97
6	OTHER (Line 40 A-1 support detail)	5,595	5,359	236	4.40	10,572	13,623	(3,051)	(22.40)
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
8	DEMAND	-	-	-	-	-	-	-	-
9		-	-	-	-	-	-	-	-
10	Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-
11	TOTAL COS (1+2+3+4+5+6+10)-(7+8+9)	1,967,371	2,261,612	(294,241)	(13.01)	4,350,906	4,615,487	(264,581)	(5.73)
12	NET UNBILLED	-	-	-	-	-	-	-	-
13	COMPANY USE	(6,264)	(5,719)	(545)	9.52	(12,718)	(11,216)	(1,502)	13.39
14	TOTAL THERM SALES	3,224,385	2,255,893	968,492	42.93	5,699,893	4,604,271	1,295,622	28.14
THERMS PURCHASED									
15	COMMODITY (Pipeline) Billing Determinants Only (Line 8 A-1 support detail)	9,644,611	6,196,280	3,448,331	55.65	21,983,160	12,619,580	9,363,580	74.20
16	NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	1,162,500	1,162,500	-	-	2,662,500	4,072,500	(1,410,000)	(34.62)
17	SWING SERVICE Commodity	-	-	-	-	-	-	-	-
18	COMMODITY (Other) Commodity (Line 24 A-1 support detail)	4,510,460	6,196,280	(1,685,820)	(27.21)	10,567,724	12,619,580	(2,051,856)	(16.26)
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	13,055,820	13,684,800	(628,980)	(4.60)	29,040,820	30,012,600	(971,780)	(3.24)
20	OTHER Commodity (Line 40 A-1 support detail)	10,866	10,228	638	6.43	20,570	24,852	(4,282)	(17.23)
LESS END-USE CONTRACT									
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
22	DEMAND	-	-	-	-	-	-	-	-
23		-	-	-	-	-	-	-	-
24	TOTAL PURCHASES (17+18+20)-(21+23)	4,521,346	6,206,508	(1,685,162)	(27.15)	10,588,294	12,644,432	(2,056,138)	(16.26)
25	NET UNBILLED	-	-	-	-	-	-	-	-
26	COMPANY USE	(13,901)	(15,000)	1,099	-	(28,226)	(30,000)	1,774	(5.91)
27	TOTAL THERM SALES (24-26 Estimated only)	6,353,584	6,191,508	162,076	2.62	12,276,046	12,614,432	(338,386)	(2.68)
CENTS PER THERM									
28	COMMODITY (Pipeline) (1/15)	0.00096	0.00178	(0.00082)	(46.07)	0.00313	0.00348	(0.00035)	(10.06)
29	NO NOTICE SERVICE (2/16)	0.00831	0.00985	(0.00154)	(15.63)	0.00751	0.00985	(0.00234)	(23.76)
30	SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31	COMMODITY (Other) (4/18)	0.22832	0.21861	0.00971	4.44	0.21304	0.20103	0.01201	5.97
32	DEMAND (5/19)	0.06993	0.06425	0.00568	8.84	0.06887	0.06600	0.00287	4.35
33	OTHER (6/20)	0.51396	0.52395	(0.00999)	(1.91)	0.51395	0.54817	(0.03422)	(6.24)
LESS END-USE CONTRACT									
34	COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35	DEMAND (8/22)	-	-	-	-	-	-	-	-
36		-	-	-	-	-	-	-	-
37	TOTAL COST (11/24)	0.43513	0.36439	0.07074	19.41	0.41092	0.36502	0.04590	12.57
38	NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39	COMPANY USE (13/26)	0.45059	0.38127	0.06932	18.18	0.45059	0.37387	0.07672	20.52
40	TOTAL THERM SALES (11/27)	0.30965	0.36528	(0.05563)	(15.23)	0.35442	0.36589	(0.01147)	(3.13)
41	TRUE-UP (E-2)	0.05753	0.05753	-	-	0.05753	0.05753	-	-
42	TOTAL COST OF GAS (40+41)	0.36718	0.42281	(0.05563)	(13.16)	0.41195	0.42342	(0.01147)	(2.71)
43	REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.36856	0.42440	(0.05584)	(13.16)	0.41350	0.42501	(0.01151)	(2.71)
45	PGA FACTOR ROUNDED TO NEAREST 001	0.369	0.424	(0.055)	(12.97)	0.414	0.425	(0.011)	(2.59)

COMPANY:
CITY GAS COMPANY OF FLORIDA

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

PAGE 3 OF 11

FOR THE PERIOD: APRIL 97 THROUGH MARCH 98

COMMODITY (Pipeline)	CURRENT MONTH: 5/97	(A) THERMS	(B) INV. AMOUNT	(C) COST PER THERM
1 Commodity Pipeline - Scheduled FTS (Line 1 Page 10)		10,274,870	22,577.79	0.00220
2 Commodity Pipeline - Scheduled ITS				
3 No Notice Commodity Adjustment				
4 Commodity True-up (Line 2+3 Page 10)		(630,259)	(13,332.55)	
5 Commodity Adjustments				
6 Commodity Adjustments				
7				
8 TOTAL COMMODITY (Pipeline)		9,644,611	9,245.24	0.00096
		Sched A-1 Ln 15	Sched A-1 Ln 1	Sched A-1 Ln 28
SWING SERVICE				
9 Swing Service Scheduled				
10 Alert Day Volumes - FGT				
11 Operational Flow Order Volumes - FGT				
12 Less Alert Day Volumes Direct Billed to Others				
13 Operating Account Balancing				
14 Other - Net market delivery imbalance				
15				
16 TOTAL SWING SERVICE		0	0.00	0.00
		Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30
COMMODITY OTHER				
17 Commodity Other - Scheduled FTS (Line 4 Page 10) , (Line 56 Page 10)		9,644,611	2,291,949.06	0.23764
18 Commodity Other - Scheduled ITS				
19 Imbalance Cashout - FGT (Line 14 Page 10)			13.79	
20 Imbalance Cashout - Other Shippers (Line 24 Page 11)			17,132.99	
21 Imbalance Cashout - Transporting Cust (Line 15 Page 11)			1,156.77	
22 True-up - Other Shippers (Line 38 Page 10)			(68,800.29)	
23 Less: OSS, Margin Sharing, and Company Use (Lines 37+38+39 Page 11)		(5,134,151)	(1,211,602.61)	
24 TOTAL COMMODITY (Other)		4,510,460	1,029,849.71	0.22832
		Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31
DEMAND				
25 Demand (Pipeline) Entitlement (Line 9 Page 10 Less: Line 26 and 29 Support Detail)		13,066,820	904,891.71	0.06925
26 Less Relinquished to End-Users (Line 6+13 Page 9)		(11,000)	(5,115.00)	0.46500
27 Less Relinquished Off System				
28 Other - Firm winter supply				
29 Demand - No Notice (Line 19 Page 9)		1,162,500	9,660.38	0.00831
30 Revenue Sharing - FGT				
31 Other - Storage Demand (Line 31 Page 11)			13,243.59	
32 TOTAL DEMAND		14,218,320	922,681	0.06489
		Sched A-1 Line 19+16	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29
OTHER				
33 Other - Monthly purchase from Peoples Gas (Line 15 Page 10)		10,886.10	5,594.91	0.51395
34 Peak Shaving				
35 Storage withdrawal				
36 Other				
37 Other				
38 Other				
39 Other				
40 TOTAL OTHER		10,886	5,594.91	0.51395
		Schedule A-1 Line 20	Schedule A-1 Line 6	Schedule A-1 Line 33

COMPANY:		CALCULATION OF TRUE-UP AND INTEREST PROVISION				SCHEDULE A-2			
CITY GAS COMPANY OF FLORIDA						(REVISED 6/08/94)			
FOR THE PERIOD OF:		APRIL 97		Through		MARCH 98		PAGE 4 OF 11	
	CURRENT MONTH: 5/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
TRUE-UP CALCULATION									
1	PURCHASED GAS COST (Sch A-1 Flx down line 4+6)	1,035,445	1,359,929	324,484	23.86%	2,261,922	2,550,544	288,622	11.32%
2	TRANSP GAS COST (Sch A-1 Flx down line 1+2+3+5)	931,926	901,683	(30,243)	-3.35%	2,088,984	2,064,943	(24,041)	-1.16%
3	TOTAL	1,967,371	2,261,612	294,241	13.01%	4,350,906	4,615,487	264,581	5.73%
4	FUEL REVENUES (Sch A-1 Flx down line 14) (NET OF REVENUE TAX)	3,224,385	2,255,893	(968,492)	-42.93%	5,899,893	4,604,271	(1,295,622)	-28.14%
5	TRUE-UP (COLLECTED) OR REFUNDED	(376,194)	(376,194)	-	0.00%	(752,388)	(752,388)	-	0.00%
6	FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,848,191	1,879,699	(968,492)	-51.52%	5,147,505	3,851,883	(1,295,622)	-33.64%
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	880,820	(381,913)	(1,262,733)	330.63%	796,599	(763,604)	(1,560,203)	204.32%
8	INTEREST PROVISION-THIS PERIOD (21)	(9,442)	(9,341)	101	-1.08%	(22,586)	(18,797)	3,789	-20.16%
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST	(2,646,058)	(1,995,228)	650,830	-32.62%	(2,924,887)	(1,995,228)	929,659	-46.59%
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	376,194	376,194	-	0.00%	752,388	752,388	-	0.00%
10a	Refund (if applicable)	-	-	-	---	-	-	-	---
10b	Refund of interim rate increase	-	-	-	---	-	-	-	---
11	TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(1,398,486)	(2,010,288)	(611,802)	30.43%	(1,398,486)	(2,025,241)	(626,755)	30.95%
INTEREST PROVISION									
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(2,646,058)	(1,995,228)	650,830	-32.62%	* If line 5 is a refund add to line 4 If line 5 is a collection () subtract from line 4			
13	ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	(1,389,044)	(2,000,947)	(611,903)	30.58%				
14	TOTAL (12+13)	(4,035,102)	(3,996,175)	38,927	-0.97%				
15	AVERAGE (50% OF 14)	(2,017,551)	(1,998,088)	19,463	-0.97%				
16	INTEREST RATE - FIRST DAY OF MONTH	0.05620	0.05620	-	0.00%				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05600	0.05600	-	0.00%				
18	TOTAL (16+17)	0.11220	0.11220	-	0.00%				
19	AVERAGE (50% OF 18)	0.05610	0.05610	-	0.00%				
20	MONTHLY AVERAGE (19/12 Months)	0.00468	0.00468	(0.00000)	-0.11%				
21	INTEREST PROVISION (15x20)	(9,442)	(9,341)	101	-1.08%				

COMPANY: CITY GAS COMPANY OF FLORIDA

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

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH: May '97

SCHEDULE A-3
(REVISED 8/19/93)
PAGE 5 OF 11

DATE	(A) PURCHASED FROM	(B) PURCHASED FOR	(C) SCH TYPE	(D) SYSTEM SUPPLY	(E) END USE	(F) TOTAL PURCHASED	COMMODITY COST		(I) DEMAND COST	(J) OTHER CHARGES ACA/GRI/FUEL	(K) TOTAL CENTS PER THERM
							(G) THIRD PARTY	(H) PIPELINE			
5/97	FGT		FTS-1					24,980	909,437	9,245	---
2	Amoco - 5/97	System Supply	FTS	851,320		851,320	219,621				22.21
3	City Vital - 5/97	System Supply	FTS	43,840		43,840	8,355				21.30
4	QESC - 5/97	System Supply	FTS	117,840		117,840	25,437				22.43
5	ONS - 5/97	System Supply	FTS	50,040		50,040	12,217				22.20
6	Com - 5/97	System Supply	FTS	298,230		298,230	137,533				22.33
7	Enron - 5/97	System Supply	FTS	1,050,880		1,050,880	357,411				20.79
8	Exxon - 5/97	System Supply	FTS	1,040,800		1,040,800	285,053				20.60
9	Highland - 5/97	System Supply	FTS	1,105,320		1,105,320	220,691				20.70
10	Island Power - 5/97	System Supply	FTS	12,000		12,000	8,800				23.00
11	Middco - 5/97	System Supply	FTS	257,210		257,210	55,907				22.05
12	NGC - 5/97	System Supply	FTS	231,580		231,580	73,154				22.15
13	Noble - 5/97	System Supply	FTS	857,000		857,000	157,980				21.63
14	Pan Energy - 5/97	System Supply	FTS	150,580		150,580	35,488				22.10
15	Valero - 5/97	System Supply	FTS	30,000		30,000	8,630				22.10
TOTAL				10,631,040	-	10,631,040	2,291,949	24,980	909,437	9,245	30.44

FOR THE PERIOD OF:

APRIL 97 Through

MARCH 98

	CURRENT MONTH: 5/97		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
1 RESIDENTIAL	1,681,578	1,764,404	82,826	4.93%	3,230,437	3,760,058	529,621	16.39%
2 COMMERCIAL	3,714,369	3,985,506	271,137	7.30%	7,114,167	7,778,086	663,919	9.33%
3 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
4 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
5 TOTAL FIRM	5,395,947	5,749,910	353,963	6.56%	10,344,604	11,538,144	1,193,540	11.54%
THERM SALES (INTERRUPTIBLE)								
6 INTERRUPTIBLE	275,113	494,960	219,847	79.91%	712,470	1,038,550	326,080	45.77%
7 LARGE INTERRUPTIBLE	682,524	-	(682,524)	-100.00%	1,218,972	-	(1,218,972)	-100.00%
8 TRANSPORTATION	2,005,186	-	(2,005,186)	-100.00%	4,330,824	-	(4,330,824)	-100.00%
9 TOTAL INTERRUPTIBLE	2,962,823	494,960	(2,467,863)	-83.29%	6,262,266	1,038,550	(5,223,716)	-83.42%
10 TOTAL THERM SALES	8,358,770	6,244,870	(2,113,900)	-25.29%	16,606,870	12,576,694	(4,030,176)	-24.27%
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
11 RESIDENTIAL	92,512	96,778	4,266	4.61%	92,660	97,094	4,434	4.79%
12 COMMERCIAL	4,725	5,002	277	5.86%	4,724	4,989	265	5.61%
13 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
14 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
15 TOTAL FIRM	97,237	101,780	4,543	4.67%	97,384	102,083	4,699	4.83%
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
16 INTERRUPTIBLE	10	13	3	30.00%	11	13	2	18.18%
17 LARGE INTERRUPTIBLE	4	2	(1)	-25.00%	4	3	(1)	-25.00%
18 TRANSPORTATION	51	-	(51)	-100.00%	51	-	(51)	-100.00%
19 TOTAL INTERRUPTIBLE	65	16	(49)	-75.38%	66	16	(50)	-75.76%
20 TOTAL CUSTOMERS	97,302	101,796	4,494	4.62%	97,450	102,099	4,649	4.77%
THERM USE PER CUSTOMER								
21 RESIDENTIAL	18	18	0	0.30%	17	19	2	11.76%
22 COMMERCIAL	786	797	11	1.36%	753	780	27	3.59%
23 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
24 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
25 INTERRUPTIBLE	27,511	38,074	10,563	38.40%	32,385	39,944	7,559	23.34%
26 LARGE INTERRUPTIBLE	170,631	-	(170,631)	-100.00%	152,372	-	(152,372)	-100.00%
27 TRANSPORTATION	39,317	-	(39,317)	-100.00%	42,459	-	(42,459)	-100.00%

COMPANY:		COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE						SCHEDULE A-1	
CITY GAS COMPANY OF FLORIDA		OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR						(REVISED 6/08/94)	
ESTIMATED FOR THE PERIOD OF:		APRIL 97		Through		MARCH 98		PAGE 1 OF 11	
		CURRENT MONTH: 6/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
COST OF GAS PURCHASED		ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment (Line 8 A-1 support detail)	27,844	47,284	(19,440)	(41.11)	96,709	143,284	(46,575)	(32.51)
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	9,349	11,081	(1,732)	(15.63)	29,344	37,307	(7,963)	(21.34)
3	SWING SERVICE (Line 16 A-1 support detail)	-	-	-	-	-	-	-	-
4	COMMODITY (Other) (Line 24 A-1 support detail)	1,433,870	1,563,536	(129,666)	(8.29)	3,685,220	5,024,712	(1,339,492)	(26.66)
5	DEMAND (Line 32 - 29 A-1 support detail)	692,245	842,754	(150,509)	(17.86)	2,692,369	2,807,050	(114,681)	(4.09)
6	OTHER (Line 40 A-1 support detail)	5,129	5,201	(72)	(1.38)	15,701	18,824	(3,123)	(16.59)
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
8	DEMAND	-	-	-	-	-	-	-	-
9		-	-	-	-	-	-	-	-
10	Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-
11	TOTAL COS (1+2+3+4+5+6+10)-(7+8+9)	2,168,437	2,469,856	(301,419)	(12.20)	6,519,343	8,031,177	(1,511,834)	(18.82)
12	NET UNBILLED	-	-	-	-	-	-	-	-
13	COMPANY USE	(5,868)	(5,969)	101	(1.70)	(18,586)	(19,198)	612	(3.19)
14	TOTAL THERM SALES	3,115,943	2,463,887	652,056	26.46	9,015,836	8,011,979	1,003,857	12.53
THERMS PURCHASED									
15	COMMODITY (Pipeline) Billing Determinants Only (Line 8 A-1 support detail)	12,092,920	6,197,131	5,895,789	95.14	34,076,080	18,778,973	15,297,107	81.46
16	NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	1,125,000	1,125,000	-	-	3,787,500	3,787,500	-	-
17	SWING SERVICE Commodity	-	-	-	-	-	-	-	-
18	COMMODITY (Other) Commodity (Line 24 A-1 support detail)	5,791,718	6,197,131	(405,413)	(6.54)	16,359,442	18,778,973	(2,419,531)	(12.88)
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	9,352,910	12,923,700	(3,570,790)	(27.63)	38,393,730	42,275,990	(3,882,260)	(9.18)
20	OTHER Commodity (Line 40 A-1 support detail)	9,979	9,833	146	1.48	30,549	34,685	(4,136)	(11.92)
LESS END-USE CONTRACT									
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
22	DEMAND	-	-	-	-	-	-	-	-
23		-	-	-	-	-	-	-	-
24	TOTAL PURCHASES (17+18+20)-(21+23)	5,801,697	6,206,964	(405,267)	(6.53)	16,389,991	18,813,658	(2,423,667)	(12.88)
25	NET UNBILLED	-	-	-	-	-	-	-	-
26	COMPANY USE	(13,022)	(15,000)	1,978	(13.19)	(41,248)	(45,000)	3,752	(8.34)
27	TOTAL THERM SALES (24-26 Estimated only)	6,134,024	6,191,964	(57,940)	(0.94)	18,410,070	18,768,658	(358,588)	(1.91)
CENTS PER THERM									
28	COMMODITY (Pipeline) (1/15)	0.00230	0.00763	(0.00533)	(69.86)	0.00284	0.00763	(0.00479)	(62.78)
29	NO NOTICE SERVICE (2/16)	0.00831	0.00985	(0.00154)	(15.63)	0.00775	0.00985	(0.00210)	(21.32)
30	SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31	COMMODITY (Other) (4/18)	0.24757	0.25230	(0.00473)	(1.87)	0.22527	0.26757	(0.04230)	(15.81)
32	DEMAND (5/19)	0.07401	0.06521	0.00880	13.49	0.07013	0.06640	0.00373	5.62
33	OTHER (6/20)	0.51398	0.52893	(0.01495)	(2.83)	0.51396	0.54271	(0.02875)	(5.30)
LESS END-USE CONTRACT									
34	COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35	DEMAND (8/22)	-	-	-	-	-	-	-	-
36		-	-	-	-	-	-	-	-
37	TOTAL COST (11/24)	0.37376	0.39792	(0.02416)	(6.07)	0.39776	0.42688	(0.02912)	(6.82)
38	NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39	COMPANY USE (13/26)	0.45059	0.39793	0.05266	13.23	0.45059	0.42662	0.02397	5.62
40	TOTAL THERM SALES (11/27)	0.35351	0.39888	(0.04537)	(11.37)	0.35412	0.42790	(0.07378)	(17.24)
41	TRUE-UP (E-2)	0.05753	0.05753	-	-	0.05753	0.05753	-	-
42	TOTAL COST OF GAS (40+41)	0.41104	0.45641	(0.04537)	(9.94)	0.41165	0.48543	(0.07378)	(15.20)
43	REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.41259	0.45813	(0.04554)	(9.94)	0.41320	0.48726	(0.07406)	(15.20)
45	PGA FACTOR ROUNDED TO NEAREST .001	0.413	0.458	(0.045)	(9.83)	0.413	0.487	(0.074)	(15.20)

COMPANY: CITY GAS COMPANY OF FLORIDA		COMPARISON OF ACTUAL VERSUS FLEX-DOWN ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR				SCHEDULE A-1/R (REVISED 6/08/94) (Flex Down) PAGE 2 OF 11			
ESTIMATED FOR THE PERIOD OF:		APRIL 97		Through		MARCH 98			
		CURRENT MONTH: 6/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
COST OF GAS PURCHASED		ACTUAL	FLEX DOWN ESTIMATE	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment (Line 8 A-1 support detail)	27,844	49,247	(21,403)	(43.46)	96,709	149,382	(52,673)	(35.26)
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	9,349	18,721	(9,372)	(50.06)	29,344	56,787	(27,443)	(48.33)
3	SWNG SERVICE (Line 16 A-1 support detail)	-	-	-	-	-	-	-	-
4	COMMODITY (Other) (Line 24 A-1 support detail)	1,433,870	1,677,722	(243,852)	(14.53)	3,685,220	5,089,090	(1,403,870)	(27.59)
5	DEMAND (Line 32 - 29 A-1 support detail)	692,245	1,155,481	(463,236)	(40.09)	2,692,369	3,504,959	(812,590)	(23.18)
6	OTHER (Line 40 A-1 support detail)	5,129	4,879	250	5.12	15,701	14,799	902	6.10
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
8	DEMAND	-	-	-	-	-	-	-	-
9		-	-	-	-	-	-	-	-
10	Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-
11	TOTAL COS (1+2+3+4+5+6+10)-(7+8+9)	2,168,437	2,906,050	(737,613)	(25.38)	6,519,343	8,815,017	(2,295,674)	(26.04)
12	NET UNBILLED	-	-	-	-	-	-	-	-
13	COMPANY USE	(5,868)	(6,614)	746	(11.29)	(18,586)	(20,062)	1,476	(7.36)
14	TOTAL THERM SALES	3,115,943	2,899,436	216,507	7.47	9,015,836	8,794,957	220,879	2.51
THERMS PURCHASED									
15	COMMODITY (Pipeline) Billing Determinants Only (Line 8 A-1 support detail)	12,092,920	6,454,384	5,638,536	87.36	34,076,080	19,578,298	14,497,782	74.05
16	NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	1,125,000	1,900,644	(775,644)	(40.81)	3,787,500	5,765,287	(1,977,787)	(34.31)
17	SWNG SERVICE Commodity	-	-	-	-	-	-	-	-
18	COMMODITY (Other) Commodity (Line 24 A-1 support detail)	5,791,718	6,454,384	(662,666)	(10.27)	16,359,442	19,578,298	(3,218,856)	(16.44)
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	9,352,910	17,733,973	(8,381,063)	(47.26)	38,393,730	53,793,052	(15,399,322)	(28.63)
20	OTHER Commodity (Line 40 A-1 support detail)	9,979	9,923	56	0.56	30,549	30,100	449	1.49
LESS END-USE CONTRACT									
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
22	DEMAND	-	-	-	-	-	-	-	-
23		-	-	-	-	-	-	-	-
24	TOTAL PURCHASES (17+18+20)-(21+23)	5,801,697	6,464,307	(662,610)	(10.25)	16,389,991	19,608,398	(3,218,407)	(16.41)
25	NET UNBILLED	-	-	-	-	-	-	-	-
26	COMPANY USE	(13,022)	(15,000)	1,978	-	(41,248)	(45,000)	3,752	(8.34)
27	TOTAL THERM SALES (24-26 Estimated only)	6,134,024	6,449,307	(315,283)	(4.89)	18,410,070	19,563,398	(1,153,328)	(5.90)
CENTS PER THERM									
28	COMMODITY (Pipeline) (1/15)	0.00230	0.00763	(0.00533)	(69.86)	0.00284	0.00763	(0.00479)	(62.78)
29	NO NOTICE SERVICE (2/16)	0.00831	0.00985	(0.00154)	(15.63)	0.00775	0.00985	(0.00210)	(21.32)
30	SWNG SERVICE (3/17)	-	-	-	-	-	-	-	-
31	COMMODITY (Other) (4/18)	0.24757	0.25994	(0.01237)	(4.76)	0.22527	0.25994	(0.03467)	(13.34)
32	DEMAND (5/19)	0.07401	0.06516	0.00885	13.58	0.07013	0.06516	0.00497	7.63
33	OTHER (6/20)	0.51398	0.49169	0.02229	4.53	0.51396	0.49166	0.02230	4.54
LESS END-USE CONTRACT									
34	COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35	DEMAND (8/22)	-	-	-	-	-	-	-	-
36		-	-	-	-	-	-	-	-
37	TOTAL COST (11/24)	0.37376	0.44955	(0.07579)	(16.86)	0.39776	0.44955	(0.05179)	(11.52)
38	NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39	COMPANY USE (13/26)	0.45059	0.44093	0.00966	2.19	0.45059	0.44582	0.00477	1.07
40	TOTAL THERM SALES (11/27)	0.35351	0.45060	(0.09709)	(21.55)	0.35412	0.45059	(0.09647)	(21.41)
41	TRUE-UP (E-2)	0.05753	0.05753	-	-	0.05753	0.05753	-	-
42	TOTAL COST OF GAS (40+41)	0.41104	0.50813	(0.09709)	(19.11)	0.41165	0.50812	(0.09647)	(18.99)
43	REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.41259	0.51004	(0.09745)	(19.11)	0.41320	0.51003	(0.09683)	(18.99)
45	PGA FACTOR ROUNDED TO NEAREST .001	0.413	0.510	(0.097)	(19.02)	0.413	0.510	(0.097)	(19.02)

COMPANY:	PURCHASED GAS ADJUSTMENT		PAGE 3 OF 11	
CITY GAS COMPANY OF FLORIDA	COST RECOVERY CLAUSE CALCULATION			
	SCHEDULE A-1 SUPPORTING DETAIL			
FOR THE PERIOD: APRIL 97	THROUGH	MARCH 98		
CURRENT MONTH:	6/97	(A)	(B)	(C)
COMMODITY (Pipeline)	THERMS	INV. AMOUNT	COST PER THERM	
1 Commodity Pipeline - Scheduled FTS (Line 1 Page 10)	12,153,240	27,920.76	0.00230	
2 Commodity Pipeline - Scheduled ITS				
3 No Notice Commodity Adjustment				
4 Commodity True-up (Line 2+3 Page 10)	(60,320)	(77.22)		
5 Commodity Adjustments				
6 Commodity Adjustments				
7				
8 TOTAL COMMODITY (Pipeline)	12,092,920	27,843.54	0.00230	
		Sched A-1 Ln 15	Sched A-1 Ln 1	Sched A-1 Ln 28
SWING SERVICE				
9 Swing Service Scheduled				
10 Alert Day Volumes - FGT				
11 Operational Flow Order Volumes - FGT				
12 Less Alert Day Volumes Direct Billed to Others				
13 Operating Account Balancing				
14 Other - Net market delivery imbalance				
15				
16 TOTAL SWING SERVICE	0	0.00	0.00	
		Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30
COMMODITY OTHER				
17 Commodity Other - Scheduled FTS (Line 4 Page 10) (Line 58 Page 10)	12,092,920	2,903,185.20	0.24007	
18 Commodity Other - Scheduled ITS				
19 Imbalance Cashout - FGT (Line 14 Page 10)		0.00		
20 Imbalance Cashout - Other Shippers (Line 24 Page 11)		(2,963.82)		
21 Imbalance Cashout - Transporting Cust. (Line 15 Page 11)		0.00		
22 True-up - Other Shippers (Line 46 Page 10)		72,361.47		
23 Less: OSS, Margin Sharing, and Company Use (Lines 37+38+39 Page 11)	(6,301,202)	(1,538,712.77)		
24 TOTAL COMMODITY (Other)	5,791,718	1,433,870.08	0.24757	
		Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31
DEMAND				
25 Demand (Pipeline) Entitlement (Line 9 Page 10 Less: Line 26 and 29 Support Detail)	12,594,000	720,315.06	0.05720	
26 Less Relinquished to End-Users (Line 8+13 Page 9)	(3,241,090)	(41,014.18)	0.01265	
27 Less Relinquished Off System				
28 Other - Firm winter supply				
29 Demand - No Notice (Line 19 Page 9)	1,125,000	9,348.75	0.00831	
30 Revenue Sharing - FGT				
31 Other - Storage Demand (Line 31 Page 11)		12,944.63		
32 TOTAL DEMAND	10,477,910	701,594	0.06696	
		Sched A-1 Line 19+16	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29
OTHER				
33 Other - Monthly purchase from Peoples Gas (Line 15 Page 10)	9,978.80	5,128.61	0.51395	
34 Peak Shaving				
35 Storage withdrawal				
36 Other				
37 Other				
38 Other				
39 Other				
40 TOTAL OTHER	9,979	5,128.61	0.51395	
		Schedule A-1 Line 20	Schedule A-1 Line 6	Schedule A-1 Line 33

COMPANY:		CALCULATION OF TRUE-UP AND INTEREST PROVISION				SCHEDULE A-2			
CITY GAS COMPANY OF FLORIDA		APRIL 97		Through		MARCH 98		(REVISED 6/08/94)	
FOR THE PERIOD OF:								PAGE 4 OF 11	
	CURRENT MONTH: 6/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
TRUE-UP CALCULATION									
1	PURCHASED GAS COST (Sch A-1 Flx down line 4+6)	1,438,999	1,682,601	243,602	14.48%	3,700,921	5,103,889	1,402,968	27.49%
2	TRANSP GAS COST (Sch A-1 Flx down line 1+2+3+5)	729,438	1,223,449	494,011	40.38%	2,818,422	3,711,128	892,706	24.05%
3	TOTAL	2,168,437	2,906,050	737,613	25.38%	6,519,343	8,815,017	2,295,674	26.04%
4	FUEL REVENUES (Sch A-1 Flx down line 14) (NET OF REVENUE TAX)	3,115,943	2,899,436	(216,507)	-7.47%	9,015,836	8,794,957	(220,879)	-2.51%
5	TRUE-UP (COLLECTED) OR REFUNDED	(376,194)	(376,194)	-	0.00%	(1,128,582)	(1,128,582)	-	0.00%
6	FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,739,749	2,523,242	(216,507)	-8.58%	7,887,254	7,666,375	(220,879)	-2.88%
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	571,312	(382,808)	(954,120)	249.24%	1,367,911	(1,148,642)	(2,516,553)	219.09%
8	INTEREST PROVISION-THIS PERIOD (21)	(4,328)	(8,624)	(4,296)	49.81%	(26,914)	(16,321)	10,593	-64.90%
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST	(1,398,486)	(2,011,414)	(612,928)	30.47%	(2,924,887)	353,297	3,278,184	927.88%
9A	ADJUST BEGINNING ESTIMATE	-	170,076	170,076	100.00%	-	(2,173,492)	(2,173,492)	100.00%
9B	BEGINNING OF PERIOD TRUE-UP AND INTEREST	(1,398,486)	(1,841,338)	(442,852)	24.05%	(2,924,887)	(1,820,195)	1,104,692	-60.69%
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	376,194	376,194	-	0.00%	1,128,582	1,128,582	-	0.00%
10a	Refund (if applicable)	-	-	-	---	-	-	-	---
10b	Refund of interim rate increase	-	-	-	---	-	-	-	---
11	TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(455,308)	(1,856,576)	(1,401,268)	75.48%	(455,308)	(1,856,576)	(1,401,268)	75.48%
INTEREST PROVISION									
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(1,398,486)	(1,841,338)	(442,852)	24.05%	* If line 5 is a refund add to line 4 If line 5 is a collection () subtract from line 4			
13	ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	(450,980)	(1,847,952)	(1,396,972)	75.60%				
14	TOTAL (12+13)	(1,849,466)	(3,689,290)	(1,839,824)	49.87%				
15	AVERAGE (50% OF 14)	(924,733)	(1,844,645)	(919,912)	49.87%				
16	INTEREST RATE - FIRST DAY OF MONTH	0.05600	0.05600	-	0.00%				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05620	0.05620	-	0.00%				
18	TOTAL (16+17)	0.11220	0.11220	-	0.00%				
19	AVERAGE (50% OF 18)	0.05610	0.05610	-	0.00%				
20	MONTHLY AVERAGE (19/12 Months)	0.00468	0.00468	(0.00000)	-0.11%				
21	INTEREST PROVISION (15x20)	(4,328)	(8,624)	(4,296)	49.81%				

COMPANY:		COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE						SCHEDULE A-1	
CITY GAS COMPANY OF FLORIDA		OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR						(REVISED 6/08/94)	
ESTIMATED FOR THE PERIOD OF:		APRIL 97		Through		MARCH 98		PAGE 1 OF 11	
		CURRENT MONTH: 7/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
COST OF GAS PURCHASED		ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment (Line 8 A-1 support detail)	29,143	43,940	(14,797)	(33.68)	125,852	187,224	(61,372)	(32.78)
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	9,660	11,451	(1,791)	(15.64)	39,004	48,758	(9,754)	(20.00)
3	SWING SERVICE (Line 16 A-1 support detail)	-	-	-	-	-	-	-	-
4	COMMODITY (Other) (Line 24 A-1 support detail)	1,054,871	1,442,231	(387,360)	(26.86)	4,740,091	6,466,943	(1,726,852)	(26.70)
5	DEMAND (Line 32-29 A-1 support detail)	748,043	870,846	(122,803)	(14.10)	3,440,412	3,677,896	(237,484)	(6.46)
6	OTHER (Line 40 A-1 support detail)	4,417	4,336	81	1.87	20,118	23,160	(3,042)	(13.13)
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
8	DEMAND	-	-	-	-	-	-	-	-
9		-	-	-	-	-	-	-	-
10	Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-
11	TOTAL COS (1+2+3+4+5+6+10)-(7+8+9)	1,846,134	2,372,803	(526,669)	(22.20)	8,365,477	10,403,981	(2,038,504)	(19.59)
12	NET UNBILLED	-	-	-	-	-	-	-	-
13	COMPANY USE	(4,478)	(6,171)	1,693	(27.44)	(23,063)	(25,369)	2,306	(9.09)
14	TOTAL THERM SALES	2,786,111	2,366,632	419,479	17.72	11,801,947	10,378,611	1,423,336	13.71
THERMS PURCHASED									
15	COMMODITY (Pipeline) Billing Determinants Only (Line 8 A-1 support detail)	12,703,780	5,758,788	6,944,992	120.60	46,779,860	24,537,761	22,242,099	90.64
16	NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	1,162,500	1,162,500	-	-	4,950,000	4,950,000	-	-
17	SWING SERVICE Commodity	-	-	-	-	-	-	-	-
18	COMMODITY (Other) Commodity (Line 24 A-1 support detail)	5,183,773	5,758,788	(575,015)	(9.99)	21,543,215	24,537,761	(2,994,546)	(12.20)
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	16,738,430	13,354,490	3,383,940	25.34	55,132,160	55,630,480	(498,320)	(0.90)
20	OTHER Commodity (Line 40 A-1 support detail)	8,595	8,603	(8)	(0.09)	39,144	43,288	(4,144)	(9.57)
LESS END-USE CONTRACT									
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
22	DEMAND	-	-	-	-	-	-	-	-
23		-	-	-	-	-	-	-	-
24	TOTAL PURCHASES (17+18+20)-(21+23)	5,192,368	5,767,391	(575,023)	(9.97)	21,582,359	24,581,049	(2,998,690)	(12.20)
25	NET UNBILLED	-	-	-	-	-	-	-	-
26	COMPANY USE	(9,937)	(15,000)	5,063	(33.75)	(51,185)	(60,000)	8,815	(14.69)
27	TOTAL THERM SALES (24-26 Estimated only)	6,134,024	5,752,391	381,633	6.63	24,544,094	24,521,049	23,045	0.09
CENTS PER THERM									
28	COMMODITY (Pipeline) (1/15)	0.00229	0.00763	(0.00534)	(69.99)	0.00269	0.00763	(0.00494)	(64.74)
29	NO NOTICE SERVICE (2/16)	0.00831	0.00985	(0.00154)	(15.63)	0.00788	0.00985	(0.00197)	(20.00)
30	SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31	COMMODITY (Other) (4/18)	0.20349	0.25044	(0.04695)	(18.75)	0.22003	0.26355	(0.04352)	(16.51)
32	DEMAND (5/19)	0.04469	0.06521	(0.02052)	(31.47)	0.06240	0.06611	(0.00371)	(5.61)
33	OTHER (6/20)	0.51390	0.50401	0.00989	1.96	0.51395	0.53502	(0.02107)	(3.94)
LESS END-USE CONTRACT									
34	COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35	DEMAND (8/22)	-	-	-	-	-	-	-	-
36		-	-	-	-	-	-	-	-
37	TOTAL COST (11/24)	0.35555	0.41142	(0.05587)	(13.58)	0.38761	0.42325	(0.03564)	(8.42)
38	NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39	COMPANY USE (13/26)	0.45059	0.41140	0.03919	9.53	0.45059	0.42282	0.02777	6.57
40	TOTAL THERM SALES (11/27)	0.30097	0.41249	(0.11152)	(27.04)	0.34083	0.42429	(0.08346)	(19.67)
41	TRUE-UP (E-2)	0.05753	0.05753	-	-	0.05753	0.05753	-	-
42	TOTAL COST OF GAS (40+41)	0.35850	0.47002	(0.11152)	(23.73)	0.39836	0.48182	(0.08346)	(17.32)
43	REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.35985	0.47179	(0.11194)	(23.73)	0.39986	0.48363	(0.08377)	(17.32)
45	PGA FACTOR ROUNDED TO NEAREST .001	0.360	0.472	(0.112)	(23.73)	0.400	0.484	(0.084)	(17.36)

COMPANY:		COMPARISON OF ACTUAL VERSUS FLEX-DOWN ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR						SCHEDULE A-1/R (REVISED 6/08/94)	
CITY GAS COMPANY OF FLORIDA		ESTIMATED FOR THE PERIOD OF:						(Flex Down) PAGE 2 OF 11	
		APRIL 97		Through		MARCH 98			
		CURRENT MONTH: 7/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
COST OF GAS PURCHASED		ACTUAL	FLEX DOWN ESTIMATE	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment (Line 8 A-1 support detail)	29,143	50,888	(21,745)	(42.73)	125,852	200,270	(74,418)	(37.16)
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	9,660	19,345	(9,685)	(50.06)	39,004	76,132	(37,128)	(48.77)
3	SWING SERVICE (Line 16 A-1 support detail)	-	-	-	-	-	-	-	-
4	COMMODITY (Other) (Line 24 A-1 support detail)	1,054,871	1,733,646	(678,775)	(39.15)	4,740,091	6,822,736	(2,082,645)	(30.53)
5	DEMAND (Line 32-29 A-1 support detail)	748,043	1,193,997	(445,954)	(37.35)	3,440,412	4,698,956	(1,258,544)	(26.78)
6	OTHER (Line 40 A-1 support detail)	4,417	5,041	(624)	(12.38)	20,118	19,840	278	1.40
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
8	DEMAND	-	-	-	-	-	-	-	-
9		-	-	-	-	-	-	-	-
10	Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-
11	TOTAL COS (1+2+3+4+5+6+10)-(7+8+9)	1,846,134	3,002,919	(1,156,785)	(38.52)	8,365,477	11,817,934	(3,452,457)	(29.21)
12	NET UNBILLED	-	-	-	-	-	-	-	-
13	COMPANY USE	(4,478)	(6,834)	2,356	(34.48)	(23,063)	(26,896)	3,833	(14.25)
14	TOTAL THERM SALES	2,786,111	2,996,085	(209,974)	(7.01)	11,801,947	11,791,042	10,905	0.09
THERMS PURCHASED									
15	COMMODITY (Pipeline) Billing Determinants Only (Line 8 A-1 support detail)	12,703,780	6,669,530	6,034,250	90.47	46,779,860	26,247,828	20,532,032	78.22
16	NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	1,162,500	1,963,999	(801,499)	(40.81)	4,950,000	7,729,286	(2,779,286)	(35.96)
17	SWING SERVICE Commodity	-	-	-	-	-	-	-	-
18	COMMODITY (Other) Commodity (Line 24 A-1 support detail)	5,183,773	6,669,530	(1,485,757)	(22.28)	21,543,215	26,247,828	(4,704,613)	(17.92)
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	16,738,430	18,325,106	(1,586,676)	(8.66)	55,132,160	72,118,158	(16,985,998)	(23.55)
20	OTHER Commodity (Line 40 A-1 support detail)	8,595	10,254	(1,659)	(16.18)	39,144	40,354	(1,210)	(3.00)
LESS END-USE CONTRACT									
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
22	DEMAND	-	-	-	-	-	-	-	-
23		-	-	-	-	-	-	-	-
24	TOTAL PURCHASES (17+18+20)-(21+23)	5,192,368	6,679,785	(1,487,417)	(22.27)	21,582,359	26,288,183	(4,705,824)	(17.90)
25	NET UNBILLED	-	-	-	-	-	-	-	-
26	COMPANY USE	(9,937)	(15,000)	5,063	-	(51,185)	(60,000)	8,815	(14.69)
27	TOTAL THERM SALES (24-26 Estimated only)	6,134,024	6,664,785	(530,761)	(7.96)	24,544,094	26,228,183	(1,684,089)	(6.42)
CENTS PER THERM									
28	COMMODITY (Pipeline) (1/15)	0.00229	0.00763	(0.00534)	(69.99)	0.00269	0.00763	(0.00494)	(64.74)
29	NO NOTICE SERVICE (2/16)	0.00831	0.00985	(0.00154)	(15.63)	0.00788	0.00985	(0.00197)	(20.00)
30	SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31	COMMODITY (Other) (4/18)	0.20349	0.25994	(0.05645)	(21.72)	0.22003	0.25994	(0.03991)	(15.35)
32	DEMAND (5/19)	0.04469	0.06516	(0.02047)	(31.41)	0.06240	0.06516	(0.00276)	(4.24)
33	OTHER (6/20)	0.51390	0.49161	0.02229	4.53	0.51395	0.49165	0.02230	4.54
LESS END-USE CONTRACT									
34	COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35	DEMAND (8/22)	-	-	-	-	-	-	-	-
36		-	-	-	-	-	-	-	-
37	TOTAL COST (11/24)	0.35555	0.44955	(0.09400)	(20.91)	0.38761	0.44955	(0.06194)	(13.78)
38	NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39	COMPANY USE (13/26)	0.45059	0.45560	(0.00501)	(1.10)	0.45059	0.44827	0.00232	0.52
40	TOTAL THERM SALES (11/27)	0.30097	0.45057	(0.14960)	(33.20)	0.34083	0.45058	(0.10975)	(24.36)
41	TRUE-UP (E-2)	0.05753	0.05753	-	-	0.05753	0.05753	-	-
42	TOTAL COST OF GAS (40+41)	0.35850	0.50810	(0.14960)	(29.44)	0.39836	0.50811	(0.10975)	(21.60)
43	REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.35985	0.51001	(0.15016)	(29.44)	0.39986	0.51002	(0.11016)	(21.60)
45	PGA FACTOR ROUNDED TO NEAREST .001	0.360	0.510	(0.150)	(29.41)	0.400	0.510	(0.110)	(21.57)

COMPANY:		CALCULATION OF TRUE-UP AND INTEREST PROVISION						SCHEDULE A-2	
CITY GAS COMPANY OF FLORIDA								(REVISED 6/08/94)	
FOR THE PERIOD OF:		APRIL 97		Through		MARCH 98		PAGE 4 OF 11	
	CURRENT MONTH: 7/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
TRUE-UP CALCULATION									
1	PURCHASED GAS COST (Sch A-1 Flx down line 4+6)	1,059,288	1,738,689	679,401	39.08%	4,760,209	6,842,578	2,082,369	30.43%
2	TRANSP GAS COST (Sch A-1 Flx down line 1+2+3+5)	786,846	1,264,230	477,384	37.76%	3,605,268	4,975,358	1,370,090	27.54%
3	TOTAL	1,846,134	3,002,919	1,156,785	38.52%	8,365,477	11,817,936	3,452,459	29.21%
4	FUEL REVENUES (Sch A-1 Flx down line 14) (NET OF REVENUE TAX)	2,786,111	2,996,085	209,974	7.01%	11,801,947	11,791,042	(10,905)	-0.09%
5	TRUE-UP (COLLECTED) OR REFUNDED	(376,194)	(376,194)	-	0.00%	(1,504,776)	(1,504,776)	-	0.00%
6	FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,409,917	2,619,891	209,974	8.01%	10,297,171	10,286,266	(10,905)	-0.11%
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	563,783	(383,028)	(946,811)	247.19%	1,931,694	(1,531,670)	(3,463,364)	226.12%
8	INTEREST PROVISION-THIS PERIOD (21)	69	(3,219)	(3,288)	102.14%	(26,845)	(19,540)	7,305	-37.38%
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST	(455,308)	(1,856,576)	(1,401,268)	75.48%	(2,924,887)	353,297	3,278,184	927.88%
9A	ADJUST BEGINNING ESTIMATE	-	1,170,604	1,170,604	100.00%	-	(1,002,888)	(1,002,888)	100.00%
9B	BEGINNING OF PERIOD TRUE-UP AND INTEREST	(455,308)	(685,972)	(230,664)	33.63%	(2,924,887)	(649,591)	2,275,296	-350.27%
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	376,194	376,194	-	0.00%	1,504,776	1,504,776	-	0.00%
10a	Refund (if applicable)	-	-	-	---	-	-	-	---
10b	Refund of interim rate increase	-	-	-	---	-	-	-	---
11	TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	484,738	(696,025)	(1,180,763)	169.64%	484,738	(696,025)	(1,180,763)	169.64%
INTEREST PROVISION									
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(455,308)	(685,972)	(230,664)	33.63%	* If line 5 is a refund add to line 4 If line 5 is a collection () subtract from line 4			
13	ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	484,669	(692,806)	(1,177,475)	169.96%				
14	TOTAL (12+13)	29,361	(1,378,778)	(1,408,139)	102.13%				
15	AVERAGE (50% OF 14)	14,681	(689,389)	(704,070)	102.13%				
16	INTEREST RATE - FIRST DAY OF MONTH	0.05620	0.05620	-	0.00%				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05580	0.05580	-	0.00%				
18	TOTAL (16+17)	0.11200	0.11200	-	0.00%				
19	AVERAGE (50% OF 18)	0.05600	0.05600	-	0.00%				
20	MONTHLY AVERAGE (19/12 Months)	0.00467	0.00467	-	0.00%				
21	INTEREST PROVISION (15x20)	69	(3,219)	(3,288)	102.14%				

Company: City Gas Company of Florida

THERM SALES AND CUSTOMER DATA

SCHEDULE A-5

(REVISED 8/19/93)

FOR THE PERIOD OF:

APRIL 97 Through

MARCH 98

PAGE 7 OF 11

	CURRENT MONTH: 8/97		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
1 RESIDENTIAL	1,456,519	1,720,454	263,935	18.12%	4,686,956	5,480,512	793,556	16.93%
2 COMMERCIAL	3,624,797	3,967,470	342,673	9.45%	10,738,964	11,745,556	1,006,592	9.37%
3 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
4 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
5 TOTAL FIRM	5,081,316	5,687,924	606,608	11.94%	15,425,920	17,226,068	1,800,148	11.67%
THERM SALES (INTERRUPTIBLE)								
6 INTERRUPTIBLE	218,545	504,040	285,495	130.63%	931,015	1,542,590	611,575	65.69%
7 LARGE INTERRUPTIBLE	834,163	-	(834,163)	-100.00%	2,053,135	-	(2,053,135)	-100.00%
8 TRANSPORTATION	1,922,263	-	(1,922,263)	-100.00%	6,253,087	-	(6,253,087)	-100.00%
9 TOTAL INTERRUPTIBLE	2,974,971	504,040	(2,470,931)	-83.06%	9,237,237	1,542,590	(7,694,647)	-83.30%
10 TOTAL THERM SALES	8,056,287	6,191,964	(1,864,323)	-23.14%	24,663,157	18,768,658	(5,894,499)	-23.90%
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
11 RESIDENTIAL	92,397	96,456	4,059	4.39%	92,572	96,881	4,309	4.65%
12 COMMERCIAL	4,730	5,039	309	6.53%	4,726	5,006	280	5.92%
13 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
14 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
15 TOTAL FIRM	97,127	101,495	4,368	4.50%	97,298	101,887	4,589	4.72%
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
16 INTERRUPTIBLE	10	13	3	30.00%	11	13	2	18.18%
17 LARGE INTERRUPTIBLE	4	3	(1)	-25.00%	4	3	(1)	-25.00%
18 TRANSPORTATION	52	-	(52)	-100.00%	51	-	(51)	-100.00%
19 TOTAL INTERRUPTIBLE	66	16	(50)	-75.76%	66	16	(50)	-75.76%
20 TOTAL CUSTOMERS	97,193	101,511	4,318	4.44%	97,364	101,903	4,539	4.66%
THERM USE PER CUSTOMER								
21 RESIDENTIAL	16	18	2	13.15%	17	19	2	11.76%
22 COMMERCIAL	766	787	21	2.74%	757	782	25	3.30%
23 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
24 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
25 INTERRUPTIBLE	21,855	38,772	16,917	77.41%	28,213	39,554	11,341	40.20%
26 LARGE INTERRUPTIBLE	208,541	-	(208,541)	-100.00%	171,095	-	(171,095)	-100.00%
27 TRANSPORTATION	36,967	-	(36,967)	-100.00%	40,870	-	(40,870)	-100.00%

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
 ESTIMATED FOR THE PERIOD OF: **APRIL 97** Through **MARCH 98**

COMPANY:
 CITY GAS COMPANY OF FLORIDA

SCHEDULE A-1
 (REVISED 6/08/94)
 PAGE 1 OF 11

	CURRENT MONTH: 8/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
	ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%	
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment (Line 8 A-1 support detail)	28,399	43,207	(14,808)	(34.27)	154,251	230,431	(76,180)	(33.06)	
2 NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	9,660	11,451	(1,791)	(15.64)	48,664	60,209	(11,545)	(19.17)	
3 SWING SERVICE (Line 16 A-1 support detail)	-	-	-	-	-	-	-	-	
4 COMMODITY (Other) (Line 24 A-1 support detail)	1,570,549	1,414,114	156,435	11.06	6,310,640	7,881,057	(1,570,417)	(19.93)	
5 DEMAND (Line 32-29 A-1 support detail)	759,373	870,846	(111,473)	(12.80)	4,199,785	4,548,742	(348,957)	(7.67)	
6 OTHER (Line 40 A-1 support detail)	4,232	4,552	(320)	(7.03)	24,350	27,712	(3,362)	(12.13)	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	
8 DEMAND	-	-	-	-	-	-	-	-	
9	-	-	-	-	-	-	-	-	
10 Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-	
11 TOTAL COS (1+2+3+4+5+6+10)-(7+8+9)	2,372,213	2,344,170	28,043	1.20	10,737,690	12,748,151	(2,010,461)	(15.77)	
12 NET UNBILLED	-	-	-	-	-	-	-	-	
13 COMPANY USE	(4,421)	(6,199)	1,778	(28.69)	(27,484)	(31,568)	4,084	(12.94)	
14 TOTAL THERM SALES	2,987,719	2,337,971	649,748	27.79	14,789,666	12,716,582	2,073,084	16.30	
THERMS PURCHASED									
15 COMMODITY (Pipeline) Billing Determinants Only (Line 8 A-1 support detail)	12,129,650	5,662,797	6,466,853	114.20	58,909,510	30,200,558	28,708,952	95.06	
16 NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	1,162,500	1,162,500	-	-	6,112,500	6,112,500	-	-	
17 SWING SERVICE Commodity	-	-	-	-	-	-	-	-	
18 COMMODITY (Other) Commodity (Line 24 A-1 support detail)	6,747,859	5,662,797	1,085,062	19.16	28,291,074	30,200,558	(1,909,484)	(6.32)	
19 DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	13,354,800	13,354,490	310	0.00	68,486,960	68,984,970	(498,010)	(0.72)	
20 OTHER Commodity (Line 40 A-1 support detail)	8,234	9,404	(1,170)	(12.44)	47,378	52,692	(5,314)	(10.09)	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	
22 DEMAND	-	-	-	-	-	-	-	-	
23	-	-	-	-	-	-	-	-	
24 TOTAL PURCHASES (17+18+20)-(21+23)	6,756,093	5,672,201	1,083,892	19.11	28,338,452	30,253,250	(1,914,798)	(6.33)	
25 NET UNBILLED	-	-	-	-	-	-	-	-	
26 COMPANY USE	(9,811)	(15,000)	5,189	(34.59)	(60,996)	(75,000)	14,004	(18.67)	
27 TOTAL THERM SALES (24-26 Estimated only)	5,886,305	5,657,201	229,104	4.05	29,780,374	30,178,250	(397,876)	(1.32)	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.00234	0.00763	(0.00529)	(69.33)	0.00262	0.00763	(0.00501)	(65.66)	
29 NO NOTICE SERVICE (2/16)	0.00831	0.00985	(0.00154)	(15.63)	0.00796	0.00985	(0.00189)	(19.19)	
30 SWING SERVICE (3/17)	-	-	-	-	-	-	-	-	
31 COMMODITY (Other) (4/18)	0.23275	0.24972	(0.01697)	(6.80)	0.22306	0.26096	(0.03790)	(14.52)	
32 DEMAND (5/19)	0.05686	0.06521	(0.00835)	(12.80)	0.06132	0.06594	(0.00462)	(7.01)	
33 OTHER (6/20)	0.51397	0.48405	0.02992	6.18	0.51395	0.52592	(0.01197)	(2.28)	
LESS END-USE CONTRACT									
34 COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-	
35 DEMAND (8/22)	-	-	-	-	-	-	-	-	
36 (9/23)	-	-	-	-	-	-	-	-	
37 TOTAL COST (11/24)	0.35112	0.41327	(0.06215)	(15.04)	0.37891	0.42138	(0.04247)	(10.08)	
38 NET UNBILLED (12/25)	-	-	-	-	-	-	-	-	
39 COMPANY USE (13/26)	0.45059	0.41327	0.03732	9.03	0.45059	0.42091	0.02968	7.05	
40 TOTAL THERM SALES (11/27)	0.40301	0.41437	(0.01136)	(2.74)	0.36056	0.42243	(0.06187)	(14.65)	
41 TRUE-UP (E-2)	0.05753	0.05753	-	-	0.05753	0.05753	-	-	
42 TOTAL COST OF GAS (40+41)	0.46054	0.47190	(0.01136)	(2.41)	0.41809	0.47996	(0.06187)	(12.89)	
43 REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.46227	0.47367	(0.01140)	(2.41)	0.41966	0.48176	(0.06210)	(12.89)	
45 PGA FACTOR ROUNDED TO NEAREST .001	0.462	0.474	(0.012)	(2.53)	0.420	0.482	(0.062)	(12.86)	

COMPANY:
CITY GAS COMPANY OF FLORIDA

**COMPARISON OF ACTUAL VERSUS FLEX-DOWN ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR**
ESTIMATED FOR THE PERIOD OF:

SCHEDULE A-1/R
(REVISED 6/08/94)
(Flex Down) PAGE 2 OF 11

	APRIL 97		Through		MARCH 96			
	CURRENT MONTH: 8/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	(A) ACTUAL	(B) FLEX DOWN ESTIMATE	(C) AMOUNT	(D) %	(E) ACTUAL	(F) ORG. EST.	(G) AMOUNT	(H) %
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment (Line 8 A-1 support detail)	28,399	12,397	16,002	129.08	154,251	212,667	(58,416)	(27.47)
2 NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	9,660	9,660	-	-	48,664	85,792	(37,128)	(43.28)
3 SWING SERVICE (Line 16 A-1 support detail)	-	-	-	-	-	-	-	-
4 COMMODITY (Other) (Line 24 A-1 support detail)	1,570,549	1,273,821	296,728	23.29	6,310,640	8,096,557	(1,785,917)	(22.06)
5 DEMAND (Line 32-29 A-1 support detail)	759,373	1,227,228	(467,855)	(38.12)	4,199,785	5,926,184	(1,726,399)	(29.13)
6 OTHER (Line 40 A-1 support detail)	4,232	4,552	(320)	(7.03)	24,350	24,392	(42)	(0.17)
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
8 DEMAND	-	-	-	-	-	-	-	-
9	-	-	-	-	-	-	-	-
10 Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-
11 TOTAL COS (1+2+3+4+5+6+10)-(7+8+9)	2,372,213	2,527,658	(155,445)	(6.15)	10,737,690	14,345,592	(3,607,902)	(25.15)
12 NET UNBILLED	-	-	-	-	-	-	-	-
13 COMPANY USE	(4,421)	(7,006)	2,585	(36.90)	(27,484)	(33,902)	6,418	(18.93)
14 TOTAL THERM SALES	2,987,719	2,520,651	467,068	18.53	14,789,666	14,311,693	477,973	3.34
THERMS PURCHASED								
15 COMMODITY (Pipeline) Billing Determinants Only (Line 8 A-1 support detail)	12,129,650	5,417,250	6,712,400	123.91	58,909,510	31,665,078	27,244,432	86.04
16 NO NOTICE SERVICE RESERVATION Bill Determinants Only (Line 29 A-1 support detail)	1,162,500	1,162,500	-	-	6,112,500	8,891,786	(2,779,286)	(31.26)
17 SWING SERVICE Commodity	-	-	-	-	-	-	-	-
18 COMMODITY (Other) Commodity (Line 24 A-1 support detail)	6,747,859	5,417,250	1,330,609	24.56	28,291,074	31,665,078	(3,374,004)	(10.66)
19 DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	13,354,800	20,428,473	(7,073,673)	(34.63)	68,486,960	92,546,631	(24,059,671)	(26.00)
20 OTHER Commodity (Line 40 A-1 support detail)	8,234	9,404	(1,170)	(12.44)	47,378	49,758	(2,380)	(4.78)
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
22 DEMAND	-	-	-	-	-	-	-	-
23	-	-	-	-	-	-	-	-
24 TOTAL PURCHASES (17+18+20)-(21+23)	6,756,093	5,426,654	1,329,439	24.50	28,338,452	31,714,837	(3,376,385)	(10.65)
25 NET UNBILLED	-	-	-	-	-	-	-	-
26 COMPANY USE	(9,811)	(15,000)	5,189	-	(60,996)	(75,000)	14,004	(18.67)
27 TOTAL THERM SALES (24-26 Estimated only)	5,886,305	5,411,654	474,651	8.77	29,780,374	31,639,837	(1,859,463)	(5.88)
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.00234	0.00229	0.00005	2.18	0.00262	0.00672	(0.00410)	(61.01)
29 NO NOTICE SERVICE (2/16)	0.00831	0.00831	-	-	0.00796	0.00965	(0.00169)	(17.51)
30 SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31 COMMODITY (Other) (4/18)	0.23275	0.23514	(0.00239)	(1.02)	0.22306	0.25569	(0.03263)	(12.76)
32 DEMAND (5/19)	0.05686	0.06007	(0.00321)	(5.34)	0.06132	0.06403	(0.00271)	(4.23)
33 OTHER (6/20)	0.51397	0.48405	0.02992	6.18	0.51395	0.49021	0.02374	4.84
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35 DEMAND (8/22)	-	-	-	-	-	-	-	-
36 (9/23)	-	-	-	-	-	-	-	-
37 TOTAL COST (11/24)	0.35112	0.46579	(0.11467)	(24.62)	0.37891	0.45233	(0.07342)	(16.23)
38 NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39 COMPANY USE (13/26)	0.45059	0.46707	(0.01648)	(3.53)	0.45059	0.45203	(0.00144)	(0.32)
40 TOTAL THERM SALES (11/27)	0.40301	0.46708	(0.06407)	(13.72)	0.36056	0.45340	(0.09284)	(20.48)
41 TRUE-UP (E-2)	0.05753	0.05753	-	-	0.05753	0.05753	-	-
42 TOTAL COST OF GAS (40+41)	0.46054	0.52461	(0.06407)	(12.21)	0.41809	0.51093	(0.09284)	(18.17)
43 REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.46227	0.52658	(0.06431)	(12.21)	0.41966	0.51285	(0.09319)	(18.17)
45 PGA FACTOR ROUNDED TO NEAREST .001	0.462	0.527	(0.065)	(12.33)	0.420	0.513	(0.093)	(18.13)

COMPANY:
CITY GAS COMPANY OF FLORIDA

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

PAGE 3 OF 11

FOR THE PERIOD: APRIL 97 THROUGH MARCH 98

COMMODITY (Pipeline)	CURRENT MONTH: 8/97	(A) THERMS	(B) INV. AMOUNT	(C) COST PER THERM
1 Commodity Pipeline - Scheduled FTS (Line 1 Page 10)		12,341,890	29,007.52	0.00235
2 Commodity Pipeline - Scheduled ITS				
3 No Notice Commodity Adjustment				
4 Commodity True-up (Line 2+3 Page 10)		(212,240)	(608.75)	0.00287
5 Commodity Adjustments				
6 Commodity Adjustments				
7				
8 TOTAL COMMODITY (Pipeline)		12,129,650	28,398.77	0.00234
		Sched A-1 Ln 15	Sched A-1 Ln 1	Sched A-1 Ln 28
SWING SERVICE				
9 Swing Service Scheduled				
10 Alert Day Volumes - FGT				
11 Operational Flow Order Volumes - FGT				
12 Less Alert Day Volumes Direct Billed to Others				
13 Operating Account Balancing				
14 Other - Net market delivery imbalance				
15				
16 TOTAL SWING SERVICE		0	0.00	0.00
		Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30
COMMODITY OTHER				
17 Commodity Other - Scheduled FTS (Line 4 Page 10) (Line 57 Page 10)		12,129,650	2,776,605.59	0.22891
18 Commodity Other - Scheduled ITS				
19 Imbalance Cashout - FGT (Line 14 Page 10)			0.00	
20 Imbalance Cashout - Other Shippers (Line 24 Page 11)			103,185.94	
21 Imbalance Cashout - Transporting Cus (Line 15 Page 11)			2,121.04	
22 True-up - Other Shippers (Line 39 Page 10)			(9,072.94)	
23 Less: OSS, Margin Sharing, and Company Use (Lines 37+38+39 Page 11)		(5,381,791)	(1,302,290.45)	0.24198
24 TOTAL COMMODITY (Other)		6,747,859	1,570,549.18	0.23275
		Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31
DEMAND				
25 Demand (Pipeline) Entitlement (Line 9 Page 10 Less: Line 26 and 29 Support Detail)		13,354,800	746,428.04	0.05589
26 Less Relinquished to End-Users (Line 6+13 Page 9)		0	0.00	0.00000
27 Less Relinquished Off System				
28 Other - Firm winter supply				
29 Demand - No Notice (Line 19 Page 9)		1,162,500	9,660.38	0.00831
30 Revenue Sharing - FGT				
31 Other - Storage Demand (Line 31 Page 11)			12,944.63	
32 TOTAL DEMAND		14,517,300	769,033	0.05297
		Sched A-1 Line 19+16	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29
OTHER				
33 Other - Monthly purchase from Peoples Gas (Line 15 Page 10)		8,234.30	4,232.02	0.51395
34 Peak Shaving				
35 Storage withdrawal				
36 Other				
37 Other				
38 Other				
39 Other				
40 TOTAL OTHER		8,234	4,232.02	0.51395
		Schedule A-1 Line 20	Schedule A-1 Line 6	Schedule A-1 Line 33

	CURRENT MONTH: 8/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (Sch A-1 Fx down line 4+6)	1,574,781	1,278,373	(296,408)	-23.19%	6,334,990	8,120,951	1,785,961	21.99%
2 TRANSP GAS COST (Sch A-1 Fx down line 1+2+3+5)	797,432	1,249,285	451,853	36.17%	4,402,700	6,224,643	1,821,943	29.27%
3 TOTAL	2,372,213	2,527,658	155,445	6.15%	10,737,690	14,345,594	3,607,904	25.15%
4 FUEL REVENUES (Sch A-1 Fx down line 14) (NET OF REVENUE TAX)	2,987,719	2,520,651	(467,068)	-18.53%	14,789,666	14,311,693	(477,973)	-3.34%
5 TRUE-UP (COLLECTED) OR REFUNDED	(376,194)	(376,194)	-	0.00%	(1,880,970)	(1,880,970)	-	0.00%
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,611,525	2,144,457	(467,068)	-21.78%	12,908,696	12,430,723	(477,973)	-3.85%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	239,312	(383,201)	(622,513)	162.45%	2,171,006	(1,914,871)	(4,085,877)	213.38%
8 INTEREST PROVISION-THIS PERIOD (21)	3,677	(16)	(3,693)	23081.25%	(23,168)	(19,565)	3,603	-18.42%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	484,738	(696,025)	(1,180,763)	169.64%	(2,924,887)	353,297	3,278,184	927.88%
9A ADJUST BEGINNING ESTIMATE	-	696,025	696,025	100.00%	-	(306,854)	(306,854)	100.00%
9B BEGINNING OF PERIOD TRUE-UP AND INTEREST	484,738	-	(484,738)	---	(2,924,887)	46,443	2,971,330	6397.80%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	376,194	376,194	-	0.00%	1,880,970	1,880,970	-	0.00%
10a Refund (if applicable)	-	-	-	---	-	-	-	---
10b Refund of interim rate increase	-	-	-	---	-	-	-	---
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	1,103,921	(7,023)	(1,110,944)	15818.65%	1,103,921	(7,023)	(1,110,944)	15818.65%
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	484,738	-	(484,738)	---				
13 ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	1,100,244	(7,007)	(1,107,251)	15802.07%				
14 TOTAL (12+13)	1,584,982	(7,007)	(1,591,989)	22719.98%				
15 AVERAGE (50% OF 14)	792,491	(3,504)	(795,995)	22716.75%				
16 INTEREST RATE - FIRST DAY OF MONTH	0.05580	0.05580	-	0.00%				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05560	0.05560	-	0.00%				
18 TOTAL (16+17)	0.11140	0.11140	-	0.00%				
19 AVERAGE (50% OF 18)	0.05570	0.05570	-	0.00%				
20 MONTHLY AVERAGE (19/12 Months)	0.00464	0.00464	-	0.00%				
21 INTEREST PROVISION (15x20)	3,677	(16)	(3,693)	23081.25%				

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

COMPANY: CITY GAS COMPANY OF FLORIDA

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

SCHEDULE A-3
(REVISED 8/19/93)
PAGE 5 OF 11

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH: August '97

APRIL 97

Through

MARCH 98

DATE	(A) PURCHASED FROM	(B) PURCHASED FOR	(C) SCH TYPE	(D) SYSTEM SUPPLY	(E) END USE	(F) TOTAL PURCHASED	COMMODITY COST		(I) DEMAND COST	(J) OTHER CHARGES ACA/GR/FUEL	(K) TOTAL CENTS PER THERM
							(G) THIRD PARTY	(H) PIPELINE			
8/97	FGT		FTS-1					31,416	756,088	28,399	—
2 *	Amoco - 8/97	System Supply	FTS	4,095,860		4,095,860	892,289				21.79
3 *	CESC - 8/97	System Supply	FTS	695,810		695,810	154,966				22.27
4 *	Conal - 8/97	System Supply	FTS	298,160		298,160	72,008				24.15
5 *	Duke - 8/97	System Supply	FTS	139,080		139,080	34,469				24.78
6 *	Enron - 8/97	System Supply	FTS	1,275,370		1,275,370	272,929				21.40
7 *	ETG - 8/97	System Supply	FTS	101,230		101,230	24,921				24.62
8 *	Exxon - 8/97	System Supply	FTS	1,359,160		1,359,160	287,462				21.15
9 *	FP&L - 8/97	System Supply	FTS	195,200		195,200	46,905				24.03
10 *	H&N - 8/97	System Supply	FTS	10,750		10,750	2,731				25.40
11 *	Midcon - 8/97	System Supply	FTS	2,459,540		2,459,540	556,711				22.63
12 *	NGC - 8/97	System Supply	FTS	103,600		103,600	25,224				24.35
13 *	Noble - 8/97	System Supply	FTS	1,003,910		1,003,910	218,852				21.80
14 *	Unocal - 8/97	System Supply	FTS	347,620		347,620	87,634				25.21
15 *	Wesco - 8/97	System Supply	FTS	400,640		400,640	99,504				24.84
TOTAL				12,485,930	-	12,485,930	2,776,606	31,416	756,088	28,399	28.77

Company: City Gas Company of Florida

THERM SALES AND CUSTOMER DATA

SCHEDULE A-5

(REVISED 8/19/93)

PAGE 7 OF 11

FOR THE PERIOD OF:

APRIL 97 Through MARCH 98

	CURRENT MONTH: 8/97		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
1 RESIDENTIAL	1,370,521	1,436,654	66,133	4.83%	7,427,950	8,386,870	958,920	12.91%
2 COMMERCIAL	3,255,387	3,740,147	484,760	14.89%	17,353,757	19,257,850	1,904,093	10.97%
3 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
4 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
-	-	-	-	0.00%	-	-	-	0.00%
-	-	-	-	0.00%	-	-	-	0.00%
5 TOTAL FIRM	4,625,908	5,176,801	550,893	11.91%	24,781,707	27,644,720	2,863,013	11.55%
THERM SALES (INTERRUPTIBLE)								
6 INTERRUPTIBLE	265,925	480,400	214,475	80.65%	1,299,326	2,533,530	1,234,204	94.99%
7 LARGE INTERRUPTIBLE	994,472	-	(994,472)	-100.00%	3,699,341	-	(3,699,341)	-100.00%
8 TRANSPORTATION	1,998,033	-	(1,998,033)	-100.00%	10,304,492	-	(10,304,492)	-100.00%
9 TOTAL INTERRUPTIBLE	3,258,430	480,400	(2,778,030)	-85.26%	15,303,159	2,533,530	(12,769,629)	-83.44%
10 TOTAL THERM SALES	7,884,338	5,657,201	(2,227,137)	-28.25%	40,084,866	30,178,250	(9,906,616)	-24.71%
NUMBER OF CUSTOMERS (FIRM) AVG. NO. OF CUSTOMERS PERIOD TO DATE								
11 RESIDENTIAL	92,098	96,481	4,383	4.76%	92,408	96,731	4,323	4.68%
12 COMMERCIAL	4,717	5,090	373	7.91%	4,724	5,033	309	6.54%
13 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
14 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
-	-	-	-	0.00%	-	-	-	0.00%
-	-	-	-	0.00%	-	-	-	0.00%
15 TOTAL FIRM	96,815	101,571	4,756	4.91%	97,132	101,764	4,632	4.77%
NUMBER OF CUSTOMERS (INTERRUPTIBLE) AVG. NO. OF CUSTOMERS PERIOD TO DATE								
16 INTERRUPTIBLE	10	13	3	30.00%	10	13	3	30.00%
17 LARGE INTERRUPTIBLE	4	3	(1)	-25.00%	4	3	(1)	-25.00%
18 TRANSPORTATION	59	-	(59)	-100.00%	54	-	(54)	-100.00%
19 TOTAL INTERRUPTIBLE	73	16	(57)	-78.08%	68	16	(52)	-76.47%
20 TOTAL CUSTOMERS	96,888	101,587	4,699	4.85%	97,200	101,780	4,580	4.71%
THERM USE PER CUSTOMER								
21 RESIDENTIAL	15	15	0	0.06%	16	17	1	6.25%
22 COMMERCIAL	690	735	45	6.47%	735	765	30	4.08%
23 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
24 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
25 INTERRUPTIBLE	26,593	36,954	10,361	38.96%	25,987	38,977	12,990	49.99%
26 LARGE INTERRUPTIBLE	248,618	-	(248,618)	-100.00%	184,967	-	(184,967)	-100.00%
27 TRANSPORTATION	33,865	-	(33,865)	-100.00%	38,165	-	(38,165)	-100.00%

COMPANY: CITY GAS COMPANY OF FLORIDA
COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
 ESTIMATED FOR THE PERIOD OF: APRIL 97 Through MARCH 98
 SCHEDULE A-1 (REVISED 6/08/94) PAGE 1 OF 11

	CURRENT MONTH: 9/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment (Line 8 A-1 support detail)	23,808	44,788	(20,980)	(46.84)	178,059	275,219	(97,160)	(35.30)
2 NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	9,349	11,081	(1,732)	(15.63)	58,013	71,290	(13,277)	(18.62)
3 SWING SERVICE (Line 16 A-1 support detail)	-	-	-	-	-	-	-	-
4 COMMODITY (Other) (Line 24 A-1 support detail)	1,331,303	1,465,847	(134,544)	(9.18)	7,641,943	9,346,904	(1,704,961)	(18.24)
5 DEMAND (Line 32-29 A-1 support detail)	735,294	842,754	(107,460)	(12.75)	4,935,079	5,391,496	(456,417)	(8.47)
6 OTHER (Line 40 A-1 support detail)	3,842	4,032	(190)	(4.71)	28,192	31,744	(3,552)	(11.19)
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
8 DEMAND	-	-	-	-	-	-	-	-
9	-	-	-	-	-	-	-	-
10 Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-
11 TOTAL COS (1+2+3+4+5+6+10)-(7+8+9)	2,103,596	2,368,502	(264,906)	(11.18)	12,841,286	15,116,653	(2,275,367)	(15.05)
12 NET UNBILLED	-	-	-	-	-	-	-	-
13 COMPANY USE (Line 39 - Page 11)	(4,614)	(6,044)	1,430	(23.67)	(32,098)	(37,612)	5,514	(14.66)
14 TOTAL THERM SALES	2,926,410	2,362,458	563,952	23.87	17,716,076	15,079,040	2,637,036	17.49
THERMS PURCHASED								
15 COMMODITY (Pipeline) Billing Determinants Only (Line 8 A-1 support detail)	10,036,640	5,869,961	4,166,679	70.98	68,946,150	36,070,519	32,875,631	91.14
16 NO NOTICE SERVICE RESERVATION Bil. Determinants Only (Line 29 A-1 support detail)	1,125,000	1,125,000	-	-	7,237,500	7,237,500	-	-
17 SWING SERVICE Commodity	-	-	-	-	-	-	-	-
18 COMMODITY (Other) Commodity (Line 24 A-1 support detail)	4,902,771	5,869,961	(967,190)	(16.48)	33,193,845	36,070,519	(2,876,674)	(7.98)
19 DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	12,924,000	12,923,700	300	0.00	81,410,960	81,908,670	(497,710)	(0.61)
20 OTHER Commodity (Line 40 A-1 support detail)	8,000	8,330	(330)	(3.96)	55,378	61,022	(5,644)	(9.25)
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
22 DEMAND	-	-	-	-	-	-	-	-
23	-	-	-	-	-	-	-	-
24 TOTAL PURCHASES (17+18+20)-(21+23)	4,910,771	5,878,291	(967,520)	(16.46)	33,249,223	36,131,541	(2,882,318)	(7.98)
25 NET UNBILLED	-	-	-	-	-	-	-	-
26 COMPANY USE (Line 39 - Page 11)	(10,239)	(15,000)	4,761	(31.74)	(71,235)	(90,000)	18,765	(20.85)
27 TOTAL THERM SALES (24-26 Estimated only)	5,751,418	5,863,291	(111,873)	(1.91)	35,531,792	36,041,541	(509,749)	(1.41)
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.00237	0.00763	(0.00526)	(68.94)	0.00258	0.00763	(0.00505)	(66.19)
29 NO NOTICE SERVICE (2/16)	0.00831	0.00985	(0.00154)	(15.63)	0.00802	0.00985	(0.00183)	(18.58)
30 SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31 COMMODITY (Other) (4/18)	0.27154	0.24972	0.02182	8.74	0.23022	0.25913	(0.02891)	(11.16)
32 DEMAND (5/19)	0.05689	0.06521	(0.00832)	(12.76)	0.06062	0.06582	(0.00520)	(7.90)
33 OTHER (6/20)	0.48025	0.48403	(0.00378)	(0.78)	0.50908	0.52021	(0.01113)	(2.14)
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35 DEMAND (8/22)	-	-	-	-	-	-	-	-
36 (9/23)	-	-	-	-	-	-	-	-
37 TOTAL COST (11/24)	0.42836	0.40292	0.02544	6.31	0.38621	0.41838	(0.03217)	(7.69)
38 NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39 COMPANY USE (13/26)	0.45059	0.40293	0.04766	11.83	0.45059	0.41791	0.03268	7.82
40 TOTAL THERM SALES (11/27)	0.36575	0.40395	(0.03820)	(9.46)	0.36140	0.41942	(0.05802)	(13.83)
41 TRUE-UP (E-2)	0.05753	0.05753	-	-	0.05753	0.05753	-	-
42 TOTAL COST OF GAS (40+41)	0.42328	0.46148	(0.03820)	(8.28)	0.41893	0.47695	(0.05802)	(12.16)
43 REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.42487	0.46322	(0.03835)	(8.28)	0.42051	0.47874	(0.05823)	(12.16)
45 PGA FACTOR ROUNDED TO NEAREST .001	0.425	0.463	(0.038)	(8.21)	0.421	0.479	(0.058)	(12.11)

COMPANY: CITY GAS COMPANY OF FLORIDA	COMPARISON OF ACTUAL VERSUS FLEX-DOWN ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR						SCHEDULE A-1/R (REVISED 6/08/94) (Flex Down) PAGE 2 OF 11	
	ESTIMATED FOR THE PERIOD OF:		APRIL 97		Through		MARCH 98	
			CURRENT MONTH: 9/97		DIFFERENCE		PERIOD TO DATE	
COST OF GAS PURCHASED	(A)	(B)	(C)		(E)	(F)	(G)	
	ACTUAL	FLEX DOWN ESTIMATE	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment (Line 8 A-1 support detail)	23,808	13,107	10,701	81.64	178,059	225,774	(47,715)	(21.13)
2 NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	9,349	9,349	-	-	58,013	95,141	(37,128)	(39.02)
3 SWING SERVICE (Line 16 A-1 support detail)	-	-	-	-	-	-	-	-
4 COMMODITY (Other) (Line 24 A-1 support detail)	1,331,303	1,692,224	(360,921)	(21.33)	7,641,943	9,788,781	(2,146,838)	(21.93)
5 DEMAND (Line 32-29 A-1 support detail)	735,294	1,188,068	(452,774)	(38.11)	4,935,079	7,114,252	(2,179,173)	(30.63)
6 OTHER (Line 40 A-1 support detail)	3,842	4,032	(190)	(4.71)	28,192	28,424	(232)	(0.82)
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
8 DEMAND	-	-	-	-	-	-	-	-
9	-	-	-	-	-	-	-	-
10 Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-
11 TOTAL COS (1+2+3+4+5+6+10)-(7+8+9)	2,103,596	2,906,780	(803,184)	(27.63)	12,841,286	17,252,372	(4,411,086)	(25.57)
12 NET UNBILLED	-	-	-	-	-	-	-	-
13 COMPANY USE (Line 39 - Page 11)	(4,614)	(7,275)	2,661	(36.58)	(32,098)	(41,177)	9,079	(22.05)
14 TOTAL THERM SALES	2,926,410	2,899,505	26,905	0.93	17,716,076	17,211,198	504,878	2.93
THERMS PURCHASED								
15 COMMODITY (Pipeline) Billing Determinants Only (Line 8 A-1 support detail)	10,036,640	6,000,000	4,036,640	67.28	68,946,150	37,665,078	31,281,072	83.05
16 NO NOTICE SERVICE RESERVATION Bill Determinants Only (Line 29 A-1 support detail)	1,125,000	1,125,000	-	-	7,237,500	10,016,786	(2,779,286)	(27.75)
17 SWING SERVICE Commodity	-	-	-	-	-	-	-	-
18 COMMODITY (Other) Commodity (Line 24 A-1 support detail)	4,902,771	6,000,000	(1,097,229)	(18.29)	33,193,845	37,665,078	(4,471,233)	(11.87)
19 DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	12,924,000	19,769,490	(6,845,490)	(34.63)	81,410,960	112,316,121	(30,905,161)	(27.52)
20 OTHER Commodity (Line 40 A-1 support detail)	8,000	8,330	(330)	(3.96)	55,378	58,088	(2,710)	(4.67)
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
22 DEMAND	-	-	-	-	-	-	-	-
23	-	-	-	-	-	-	-	-
24 TOTAL PURCHASES (17+18+20)-(21+23)	4,910,771	6,008,330	(1,097,559)	(18.27)	33,249,223	37,723,167	(4,473,944)	(11.86)
25 NET UNBILLED	-	-	-	-	-	-	-	-
26 COMPANY USE (Line 39 - Page 11)	(10,239)	(15,000)	4,761	(71.235)	(90,000)	(90,000)	18,765	(20.85)
27 TOTAL THERM SALES (24-26 Estimated only)	5,751,418	5,993,330	(241,912)	(4.04)	36,181,817	37,633,167	(1,451,350)	(3.86)
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.00237	0.00218	0.00019	8.72	0.00258	0.00599	(0.00341)	(56.93)
29 NO NOTICE SERVICE (2/16)	0.00831	0.00831	-	-	0.00802	0.00950	(0.00148)	(15.58)
30 SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31 COMMODITY (Other) (4/18)	0.27154	0.28204	(0.01050)	(3.72)	0.23022	0.25989	(0.02967)	(11.42)
32 DEMAND (5/19)	0.05689	0.06010	(0.00321)	(5.34)	0.06062	0.06334	(0.00272)	(4.29)
33 OTHER (6/20)	0.48025	0.48403	(0.00378)	(0.78)	0.50908	0.48933	0.01975	4.04
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35 DEMAND (8/22)	-	-	-	-	-	-	-	-
36 (9/23)	-	-	-	-	-	-	-	-
37 TOTAL COST (11/24)	0.42836	0.48379	(0.05543)	(11.46)	0.38621	0.45734	(0.07113)	(15.55)
38 NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39 COMPANY USE (13/26)	0.45059	0.48500	(0.03441)	(7.09)	0.45059	0.45752	(0.00693)	(1.51)
40 TOTAL THERM SALES (11/27)	0.36575	0.48500	(0.11925)	(24.59)	0.35491	0.45844	(0.10353)	(22.58)
41 TRUE-UP (E-2)	0.05753	0.05753	-	-	0.05753	0.05753	-	-
42 TOTAL COST OF GAS (40+41)	0.42328	0.54253	(0.11925)	(21.98)	0.41244	0.51597	(0.10353)	(20.07)
43 REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.42487	0.54457	(0.11970)	(21.98)	0.41399	0.51791	(0.10392)	(20.07)
45 PGA FACTOR ROUNDED TO NEAREST .001	0.425	0.545	(0.120)	(22.02)	0.414	0.518	(0.104)	(20.08)

COMPANY: **PURCHASED GAS ADJUSTMENT** PAGE 3 OF 11
CITY GAS COMPANY OF FLORIDA
COST RECOVERY CLAUSE CALCULATION
SCHEDULE A-1 SUPPORTING DETAIL

FOR THE PERIOD: APRIL 97 THROUGH MARCH 98

CURRENT MONTH: 9/97 (A) (B) (C)

COMMODITY (Pipeline)	THERMS	INV. AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS (Line 1 Page 10)	10,194,500	24,313.75	0.00238
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment			
4 Commodity True-up (Line 2+3 Page 10)	(157,860)	(505.57)	0.00320
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	10,036,640	23,808.18	0.00237

Sched A-1 Ln 15 Sched A-1 Ln 1 Sched A-1 Ln 28

SWING SERVICE			
9 Swing Service Scheduled			
10 Alert Day Volumes - FGT			
11 Operational Flow Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed to Others			
13 Operating Account Balancing			
14 Other - Net market delivery imbalance			
15			
16 TOTAL SWING SERVICE	0	0.00	0.00

Schedule A-1 Line 17 Schedule A-1 Line 3 Schedule A-1 Line 30

COMMODITY OTHER			
17 Commodity Other - Scheduled FTS (Line 4 Page 10), (Line 68 Page 10)	10,036,640	2,715,213.89	0.27053
18 Commodity Other - Scheduled ITS			
19 Imbalance Cashout - FGT (Line 14 Page 10)		66,729.96	
20 Imbalance Cashout - Other Shippers (Line 24 Page 11)		(2,834.26)	
21 Imbalance Cashout - Transporting Cus (Line 15 Page 11)		17,222.88	
22 True-up - Other Shippers (Line 52 Page 10)		28,188.18	
23 Less: OSS, Margin Sharing, Company Use, and Refund (Lines 37+38+39+40 Page 11)	(5,133,869)	(1,493,217.34)	0.29086
24 TOTAL COMMODITY (Other)	4,902,771	1,331,303.31	0.27154

Schedule A-1 Line 18 Schedule A-1 Line 4 Schedule A-1 Line 31

DEMAND			
25 Demand (Pipeline) Entitlement (Line 9 Page 10 Less: Line 26 and 29 Support Detail)	12,924,000	722,349.71	0.05589
26 Less Relinquished to End-Users (Line 6+13 Page 9)	0	0.00	0.00000
27 Less Relinquished Off System			
28 Other - Firm winter supply			
29 Demand - No Notice (Line 19 Page 9)	1,125,000	9,348.75	0.00831
30 Revenue Sharing - FGT			
31 Other - Storage Demand (Line 31 Page 11)		12,944.63	
32 TOTAL DEMAND	14,049,000	744,643.09	0.05300

Sched A-1 Line 19+16 Sched A-1 Line 5+2 Sched A-1 Line 32 & 29

OTHER			
33 Other - Monthly purchase from Peoples Gas (Line 15 Page 10)	8,000.00	3,842.24	0.48028
34 Peak Shaving			
35 Storage withdrawal			
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER	8,000.00	3,842.24	0.48028

Schedule A-1 Line 20 Schedule A-1 Line 6 Schedule A-1 Line 33

COMPANY:		CALCULATION OF TRUE-UP AND INTEREST PROVISION						SCHEDULE A-2	
CITY GAS COMPANY OF FLORIDA		APRIL 97		Through		MARCH 98		(REVISED 6/08/94)	
FOR THE PERIOD OF:								PAGE 4 OF 11	
		CURRENT MONTH: 9/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
TRUE-UP CALCULATION									
1	PURCHASED GAS COST (Sch A-1 Flx down line 4+6)	1,335,145	1,696,256	361,111	21.29%	7,670,135	9,817,207	2,147,072	21.87%
2	TRANSP GAS COST (Sch A-1 Flx down line 1+2+3+5)	768,451	1,210,524	442,073	36.52%	5,171,151	7,435,167	2,264,016	30.45%
3	TOTAL	2,103,596	2,906,780	803,184	27.63%	12,841,286	17,252,374	4,411,088	25.57%
4	FUEL REVENUES (Sch A-1 Flx down line 14) (NET OF REVENUE TAX)	2,926,410	2,899,505	(26,905)	-0.93%	17,716,076	17,211,198	(504,878)	-2.93%
5	TRUE-UP (COLLECTED) OR REFUNDED	(376,194)	(376,194)	-	0.00%	(2,257,164)	(2,257,164)	-	0.00%
6	FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,550,216	2,523,311	(26,905)	-1.07%	15,458,912	14,954,034	(504,878)	-3.38%
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	446,620	(383,469)	(830,089)	216.47%	2,617,626	(2,298,340)	(4,915,966)	213.89%
8	INTEREST PROVISION-THIS PERIOD (21)	7,001	337	(6,664)	-1977.45%	(16,167)	(19,228)	(3,061)	15.92%
8A	ADJUST PRIOR MONTHS' INTEREST PROVISION **	299	-	(299)	-100.00%	299	-	(299)	#DIV/0!
8B	TOTAL INTEREST PROVISION-THIS PERIOD (Ln 8+8A)	7,300	337	(6,963)	-2066.17%	(15,868)	(19,228)	(3,360)	17.47%
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST	1,103,921	(7,023)	(1,110,944)	15818.65%	(2,924,887)	353,297	3,278,184	927.88%
9A	ADJUST BEGINNING ESTIMATE	-	83,520	83,520	100.00%	-	(223,334)	(223,334)	100.00%
9B	BEGINNING OF PERIOD TRUE-UP AND INTEREST	1,103,921	76,497	(1,027,424)	-1343.09%	(2,924,887)	129,963	3,054,850	2350.55%
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	376,194	376,194	-	0.00%	2,257,164	2,257,164	-	0.00%
10a	Refund (if applicable)	-	-	-	---	-	-	-	---
10b	Refund of interim rate increase	-	-	-	---	-	-	-	---
11	TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	1,934,035	69,559	(1,864,476)	-2680.42%	1,934,035	69,559	(1,864,476)	-2680.42%
INTEREST PROVISION									
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	1,103,921	76,497	(1,027,424)	-1343.09%	* If line 5 is a refund add to line 4 If line 5 is a collection () subtract from line 4			
13	ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	1,926,735	69,222	(1,857,513)	-2683.41%				
14	TOTAL (12+13)	3,030,656	145,719	(2,884,937)	-1979.79%				
15	AVERAGE (50% OF 14)	1,515,328	72,860	(1,442,468)	-1979.78%				
16	INTEREST RATE - FIRST DAY OF MONTH	0.05560	0.05560	-	0.00%				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05530	0.05530	-	0.00%				
18	TOTAL (16+17)	0.11090	0.11090	-	0.00%				
19	AVERAGE (50% OF 18)	0.05545	0.05545	-	0.00%				
20	MONTHLY AVERAGE (19/12 Months)	0.00462	0.00462	-	0.00%				
21	INTEREST PROVISION (15x20)	7,001	337	(6,664)	-1977.45%	** Line 8A is an interest adjustment for various gas costs booked out of period.			

COMPANY: CITY GAS COMPANY OF FLORIDA

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

SCHEDULE A-3
(REVISED 8/19/93)
PAGE 5 OF 11

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH: September '97

APRIL 97

Through

MARCH 98

DATE	(A) PURCHASED FROM	(B) PURCHASED FOR	(C) SCH TYPE	(D) SYSTEM SUPPLY	(E) END USE	(F) TOTAL PURCHASED	COMMODITY COST		(I) DEMAND COST	(J) OTHER CHARGES ACA/GRI/FUEL	(K) TOTAL CENTS PER THERM
							(G) THIRD PARTY	(H) PIPELINE			
9/97	FGT		FTS-1					25,995	731,698	23,808	---
2 *	Amoco - 9/97	System Supply	FTS	3,460,290		3,460,290	884,801				25.57
3 *	CESC - 9/97	System Supply	FTS	116,920		116,920	32,608				27.89
4 *	CNG Energy - 9/97	System Supply	FTS	23,660		23,660	6,696				28.30
5 *	Coral - 9/97	System Supply	FTS	140,000		140,000	40,300				28.79
6 *	Enron - 9/97	System Supply	FTS	2,408,100		2,408,100	607,807				25.24
7 *	ETG - 9/97	System Supply	FTS	49,790		49,790	16,182				32.50
8 *	Exxon - 9/97	System Supply	FTS	1,343,890		1,343,890	330,597				24.60
9 *	FP&L - 9/97	System Supply	FTS	446,250		446,250	124,116				27.81
10 *	Midcon - 9/97	System Supply	FTS	1,730,800		1,730,800	443,983				25.65
11 *	Texas Ohio - 9/97	System Supply	FTS	251,330		251,330	70,473				28.04
12 *	Wesco - 9/97	System Supply	FTS	247,900		247,900	66,308				26.75
13 *	Western Gas - 9/97	System Supply	FTS	328,900		328,900	91,344				27.77
TOTAL				10,547,830	-	10,547,830	2,715,214	25,995	731,698	23,808	33.15

Company: City Gas Company of Florida

THERM SALES AND CUSTOMER DATA

SCHEDULE A-5

(REVISED 8/19/93)

PAGE 7 OF 11

FOR THE PERIOD OF:

APRIL 97

Through

MARCH 98

	CURRENT MONTH: 9/97		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
1 RESIDENTIAL	1,320,374	1,481,004	160,630	12.17%	8,748,324	9,867,874	1,119,550	12.80%
2 COMMERCIAL	3,317,548	3,907,207	589,659	17.77%	20,671,305	23,165,057	2,493,752	12.06%
3 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
4 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
5 TOTAL FIRM	4,637,922	5,388,211	750,289	16.18%	29,419,629	33,032,931	3,613,302	12.28%
THERM SALES (INTERRUPTIBLE)								
6 INTERRUPTIBLE	302,493	475,080	172,587	57.05%	1,601,819	3,008,610	1,406,791	87.82%
7 LARGE INTERRUPTIBLE	811,003	-	(811,003)	-100.00%	4,510,344	-	(4,510,344)	-100.00%
8 TRANSPORTATION	2,027,780	-	(2,027,780)	-100.00%	12,332,272	-	(12,332,272)	-100.00%
9 TOTAL INTERRUPTIBLE	3,141,276	475,080	(2,666,196)	-84.88%	18,444,435	3,008,610	(15,435,825)	-83.69%
10 TOTAL THERM SALES	7,779,198	5,863,291	(1,915,907)	-24.63%	47,864,064	36,041,541	(11,822,523)	-24.70%
NUMBER OF CUSTOMERS (FIRM) AVG. NO. OF CUSTOMERS PERIOD TO DATE								
11 RESIDENTIAL	92,125	96,528	4,403	4.78%	92,361	96,697	4,336	4.69%
12 COMMERCIAL	4,727	5,132	405	8.57%	4,724	5,050	326	6.90%
13 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
14 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
15 TOTAL FIRM	96,852	101,660	4,808	4.96%	97,085	101,747	4,662	4.80%
NUMBER OF CUSTOMERS (INTERRUPTIBLE) AVG. NO. OF CUSTOMERS PERIOD TO DATE								
16 INTERRUPTIBLE	10	13	3	30.00%	10	13	3	30.00%
17 LARGE INTERRUPTIBLE	4	3	(1)	-25.00%	4	3	(1)	-25.00%
18 TRANSPORTATION	60	-	(60)	-100.00%	55	-	(55)	-100.00%
19 TOTAL INTERRUPTIBLE	74	16	(58)	-78.38%	69	16	(53)	-76.81%
20 TOTAL CUSTOMERS	96,926	101,676	4,750	4.90%	97,154	101,763	4,609	4.74%
THERM USE PER CUSTOMER								
21 RESIDENTIAL	14	15	1	7.05%	16	17	1	6.25%
22 COMMERCIAL	702	761	60	8.48%	729	765	36	4.94%
23 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
24 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
25 INTERRUPTIBLE	30,249	36,545	6,296	20.81%	26,697	38,572	11,875	44.48%
26 LARGE INTERRUPTIBLE	202,751	-	(202,751)	-100.00%	187,931	-	(187,931)	-100.00%
27 TRANSPORTATION	33,796	-	(33,796)	-100.00%	37,371	-	(37,371)	-100.00%

COMPANY:
CITY GAS COMPANY OF FLORIDA

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

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

PAGE 1 OF 11

	APRIL 97		Through		MARCH 98			
	CURRENT MONTH: 10/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	(A) ACTUAL	(B) ORG. EST.	(C) AMOUNT	(D) %	(E) ACTUAL	(F) ORG. EST.	(G) AMOUNT	(H) %
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment (Line 8 A-1 support detail)	31,023	44,243	(13,220)	(29.88)	209,082	319,462	(110,380)	(34.55)
2 NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	10,304	12,214	(1,910)	(15.64)	68,317	83,504	(15,187)	(18.19)
3 SWING SERVICE (Line 16 A-1 support detail)	-	-	-	-	-	-	-	-
4 COMMODITY (Other) (Line 24 A-1 support detail)	1,949,459	1,451,045	498,414	34.35	9,591,402	10,797,949	(1,206,547)	(11.17)
5 DEMAND (Line 32-29 A-1 support detail)	810,921	938,783	(127,862)	(13.62)	5,746,000	6,330,279	(584,279)	(9.23)
6 OTHER (Line 40 A-1 support detail)	4,563	4,253	310	7.29	32,755	35,997	(3,242)	(9.01)
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
8 DEMAND	-	-	-	-	-	-	-	-
9	-	-	-	-	-	-	-	-
10 Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-
11 TOTAL COS (1+2+3+4+5+6+10)-(7+8+9)	2,806,270	2,450,539	355,732	14.52	15,647,556	17,567,192	(1,919,636)	(10.93)
12 NET UNBILLED	-	-	-	-	-	-	-	-
13 COMPANY USE (Line 39 - Page 11)	(4,807)	(6,330)	1,523	(24.05)	(36,905)	(43,942)	7,037	(16.01)
14 TOTAL THERM SALES	2,631,030	2,444,209	186,822	7.64	20,347,106	17,523,249	2,823,858	16.11
THERMS PURCHASED								
15 COMMODITY (Pipeline) Billing Determinants Only (Line 8 A-1 support detail)	8,570,380	5,798,613	2,771,767	47.80	77,516,530	41,869,132	35,647,398	85.14
16 NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	1,240,000	1,240,000	-	-	8,477,500	8,477,500	-	-
17 SWING SERVICE Commodity	-	-	-	-	-	-	-	-
18 COMMODITY (Other) Commodity (Line 24 A-1 support detail)	5,809,401	5,798,613	10,788	0.19	39,003,246	41,869,132	(2,865,886)	(6.84)
19 DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	14,539,000	14,539,000	-	-	95,949,960	96,447,670	(497,710)	(0.52)
20 OTHER Commodity (Line 40 A-1 support detail)	8,879	8,786	93	1.06	64,257	69,808	(5,551)	(7.95)
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
22 DEMAND	-	-	-	-	-	-	-	-
23	-	-	-	-	-	-	-	-
24 TOTAL PURCHASES (17+18+20)-(21+23)	5,818,280	5,807,399	10,881	0.19	39,067,503	41,938,940	(2,871,437)	(6.85)
25 NET UNBILLED	-	-	-	-	-	-	-	-
26 COMPANY USE (Line 39 - Page 11)	(10,669)	(15,000)	4,331	(28.87)	(81,904)	(105,000)	23,096	(22.00)
27 TOTAL THERM SALES (24-26 Estimated only)	5,170,838	5,792,399	(621,561)	(10.73)	40,702,630	41,833,940	(1,131,310)	(2.70)
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.00362	0.00763	(0.00401)	(52.56)	0.00270	0.00763	(0.00493)	(64.61)
29 NO NOTICE SERVICE (2/16)	0.00831	0.00985	(0.00154)	(15.63)	0.00806	0.00985	(0.00179)	(18.17)
30 SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31 COMMODITY (Other) (4/18)	0.33557	0.25024	0.08533	34.10	0.24591	0.25790	(0.01199)	(4.65)
32 DEMAND (5/19)	0.05578	0.06457	(0.00879)	(13.61)	0.05989	0.06563	(0.00574)	(8.75)
33 OTHER (6/20)	0.51391	0.48407	0.02984	6.16	0.50975	0.51566	(0.00591)	(1.15)
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35 DEMAND (8/22)	-	-	-	-	-	-	-	-
36 (9/23)	-	-	-	-	-	-	-	-
37 TOTAL COST (11/24)	0.48232	0.42197	0.06035	14.30	0.40053	0.41888	(0.01835)	(4.38)
38 NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39 COMPANY USE (13/26)	0.45059	0.42200	0.02859	6.77	0.45059	0.41850	0.03209	7.67
40 TOTAL THERM SALES (11/27)	0.54271	0.42306	0.11965	28.28	0.38444	0.41993	(0.03549)	(8.45)
41 TRUE-UP (E-2)	0.05753	0.05753	-	-	0.05753	0.05753	-	-
42 TOTAL COST OF GAS (40+41)	0.60024	0.48059	0.11965	24.90	0.44197	0.47746	(0.03549)	(7.43)
43 REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.60250	0.48240	0.12010	24.90	0.44363	0.47926	(0.03563)	(7.43)
45 PGA FACTOR ROUNDED TO NEAREST .001	0.603	0.482	0.121	25.10	0.444	0.479	(0.035)	(7.31)

COMPANY:		COMPARISON OF ACTUAL VERSUS FLEX-DOWN ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR						SCHEDULE A-1/R (REVISED 6/08/94)	
CITY GAS COMPANY OF FLORIDA		ESTIMATED FOR THE PERIOD OF:						(Flex Down) PAGE 2 OF 11	
		APRIL 97		Through		MARCH 98			
		CURRENT MONTH: 10/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
COST OF GAS PURCHASED		ACTUAL	FLEX DOWN ESTIMATE	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment (Line 8 A-1 support detail)	31,023	12,133	18,890	155.69	209,082	237,907	(28,825)	(12.12)
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	10,304	9,349	955	10.21	68,317	104,490	(36,173)	(34.62)
3	SWING SERVICE (Line 16 A-1 support detail)	-	-	-	-	-	-	-	-
4	COMMODITY (Other) (Line 24 A-1 support detail)	1,949,459	2,205,451	(255,992)	(11.61)	9,591,402	11,994,232	(2,402,830)	(20.03)
5	DEMAND (Line 32-29 A-1 support detail)	810,921	1,227,228	(416,307)	(33.92)	5,746,000	8,341,480	(2,595,480)	(31.12)
6	OTHER (Line 40 A-1 support detail)	4,563	4,032	531	13.17	32,755	32,456	299	0.92
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
8	DEMAND	-	-	-	-	-	-	-	-
9		-	-	-	-	-	-	-	-
10	Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-
11	TOTAL COS (1+2+3+4+5+6+10)-(7+8+9)	2,806,270	3,458,193	(651,923)	(18.85)	15,647,556	20,710,565	(5,063,009)	(24.45)
12	NET UNBILLED	-	-	-	-	-	-	-	-
13	COMPANY USE (Line 39 - Page 11)	(4,807)	(8,666)	3,859	(44.53)	(36,905)	(49,843)	12,938	(25.96)
14	TOTAL THERM SALES	2,631,030	3,449,527	(818,497)	(23.73)	20,347,106	20,680,725	(313,619)	(1.52)
THERMS PURCHASED									
15	COMMODITY (Pipeline) Billing Determinants Only (Line 8 A-1 support detail)	8,570,380	5,991,990	2,578,390	43.03	77,516,530	43,657,068	33,859,462	77.56
16	NO NOTICE SERVICE RESERVATION Bill Determinants Only (Line 29 A-1 support detail)	1,240,000	1,125,000	115,000	10.22	8,477,500	11,141,786	(2,664,286)	(23.91)
17	SWING SERVICE Commodity	-	-	-	-	-	-	-	-
18	COMMODITY (Other) Commodity (Line 24 A-1 support detail)	5,809,401	5,991,990	(182,589)	(3.05)	39,003,246	43,657,068	(4,653,822)	(10.66)
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	14,539,000	20,428,473	(5,889,473)	(28.83)	95,949,960	132,744,594	(36,794,634)	(27.72)
20	OTHER Commodity (Line 40 A-1 support detail)	8,879	8,786	93	1.06	64,257	66,874	(2,617)	(3.91)
LESS END-USE CONTRACT									
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
22	DEMAND	-	-	-	-	-	-	-	-
23		-	-	-	-	-	-	-	-
24	TOTAL PURCHASES (17+18+20)-(21+23)	5,818,280	6,000,776	(182,496)	(3.04)	39,067,503	43,723,943	(4,656,440)	(10.65)
25	NET UNBILLED	-	-	-	-	-	-	-	-
26	COMPANY USE (Line 39 - Page 11)	(10,669)	(15,000)	4,331	-	(81,904)	(105,000)	23,096	(22.00)
27	TOTAL THERM SALES (24-26 Estimated only)	5,170,838	5,985,776	(814,938)	(13.61)	41,352,655	43,618,943	(2,266,288)	(5.20)
CENTS PER THERM									
28	COMMODITY (Pipeline) (1/15)	0.00362	0.00202	0.00160	79.21	0.00270	0.00545	(0.00275)	(50.46)
29	NO NOTICE SERVICE (2/16)	0.00831	0.00831	-	-	0.00806	0.00938	(0.00132)	(14.07)
30	SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31	COMMODITY (Other) (4/18)	0.33557	0.36807	(0.03250)	(8.83)	0.24591	0.27474	(0.02883)	(10.49)
32	DEMAND (5/19)	0.05578	0.06007	(0.00429)	(7.14)	0.05989	0.06284	(0.00295)	(4.69)
33	OTHER (6/20)	0.51391	0.45891	0.05500	11.98	0.50975	0.48533	0.02442	5.03
LESS END-USE CONTRACT									
34	COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35	DEMAND (8/22)	-	-	-	-	-	-	-	-
36		-	-	-	-	-	-	-	-
37	TOTAL COST (11/24)	0.48232	0.57629	(0.09397)	(16.31)	0.40053	0.47367	(0.07314)	(15.44)
38	NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39	COMPANY USE (13/26)	0.45059	0.57773	(0.12714)	(22.01)	0.45059	0.47470	(0.02411)	(5.08)
40	TOTAL THERM SALES (11/27)	0.54271	0.57774	(0.03503)	(6.06)	0.37839	0.47481	(0.09642)	(20.31)
41	TRUE-UP (E-2)	0.05753	0.05753	-	-	0.05753	0.05753	-	-
42	TOTAL COST OF GAS (40+41)	0.60024	0.63527	(0.03503)	(5.51)	0.43592	0.53234	(0.09642)	(18.11)
43	REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.60250	0.63766	(0.03516)	(5.51)	0.43756	0.53434	(0.09678)	(18.11)
45	PGA FACTOR ROUNDED TO NEAREST .001	0.603	0.638	(0.035)	(5.49)	0.438	0.534	(0.096)	(17.98)

COMPANY:	PURCHASED GAS ADJUSTMENT		PAGE 3 OF 11	
CITY GAS COMPANY OF FLORIDA	COST RECOVERY CLAUSE CALCULATION			
SCHEDULE A-1 SUPPORTING DETAIL				
FOR THE PERIOD: APRIL 97 THROUGH MARCH 98				
CURRENT MONTH:	10/97	(A)	(B)	(C)
COMMODITY (Pipeline)	THERMS	INV. AMOUNT	COST PER THERM	
1 Commodity Pipeline - Scheduled FTS (Line 1 Page 10)	8,536,740	30,926.52	0.00362	
2 Commodity Pipeline - Scheduled ITS				
3 No Notice Commodity Adjustment				
4 Commodity True-up (Line 2+3 Page 10)	33,640	96.33	0.00286	
5 Commodity Adjustments				
6 Commodity Adjustments				
7				
8 TOTAL COMMODITY (Pipeline)	8,570,380	31,022.85	0.00362	
Sched A-1 Ln 15 Sched A-1 Ln 1 Sched A-1 Ln 28				
SWING SERVICE				
9 Swing Service Scheduled				
10 Alert Day Volumes - FGT				
11 Operational Flow Order Volumes - FGT				
12 Less Alert Day Volumes Direct Billed to Others				
13 Operating Account Balancing				
14 Other - Net market delivery imbalance				
15				
16 TOTAL SWING SERVICE	0	0.00	0.00	
Schedule A-1 Line 17 Schedule A-1 Line 3 Schedule A-1 Line 30				
COMMODITY OTHER				
17 Commodity Other - Scheduled FTS (Line 4 Page 10) (Line 74 Page 10)	8,570,380	2,642,634.84	0.30835	
18 Commodity Other - Scheduled ITS				
19 Imbalance Cashout - FGT (Line 14 Page 10)		58,947.35		
20 Imbalance Cashout - Other Shippers (Line 24 Page 11)		56,780.83		
21 Imbalance Cashout - Transporting Cus (Line 15 Page 11)		3,714.84		
22 True-up - Other Shippers (Line 56 Page 10)		5,189.10		
23 Less: OSS, Margin Sharing, Company Use, and Refund (Lines 37+38+39+40 Page 11)	(2,760,979)	(817,808.30)	0.29620	
24 TOTAL COMMODITY (Other)	5,809,401	1,949,458.66	0.33557	
Schedule A-1 Line 18 Schedule A-1 Line 4 Schedule A-1 Line 31				
DEMAND				
25 Demand (Pipeline) Entitlement (Line 9 Page 10 Less: Line 26 and 29 Support Detail)	14,539,000	797,976.27	0.05489	
26 Less Relinquished to End-Users (Line 6+13 Page 9)	0	0.00	0.00000	
27 Less Relinquished Off System				
28 Other - Firm winter supply				
29 Demand - No Notice (Line 19 Page 9)	1,240,000	10,304.40	0.00831	
30 Revenue Sharing - FGT				
31 Other - Storage Demand (Line 31 Page 11)		12,944.63		
32 TOTAL DEMAND	15,779,000	821,225.30	0.05205	
Sched A-1 Line 19+16 Sched A-1 Line 5+2 Sched A-1 Line 32 & 29				
OTHER				
33 Other - Monthly purchase from Peoples Gas (Line 18 Page 10)	8,878.90	4,563.31	0.51395	
34 Peak Shaving				
35 Storage withdrawal				
36 Other				
37 Other				
38 Other				
39 Other				
40 TOTAL OTHER	8,878.90	4,563.31	0.51395	
Schedule A-1 Line 20 Schedule A-1 Line 6 Schedule A-1 Line 33				

COMPANY:		CALCULATION OF TRUE-UP AND INTEREST PROVISION				SCHEDULE A-2			
CITY GAS COMPANY OF FLORIDA						(REVISED 6/08/94)			
FOR THE PERIOD OF:		APRIL 97		Through		MARCH 98		PAGE 4 OF 11	
	CURRENT MONTH: 10/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
TRUE-UP CALCULATION									
1	PURCHASED GAS COST (Sch A-1 Flx down line 4+6)	1,954,022	2,209,483	255,461	11.56%	9,624,157	12,026,090	2,402,533	19.98%
2	TRANSP GAS COST (Sch A-1 Flx down line 1+2+3+5)	852,248	1,248,710	396,462	31.75%	6,023,399	8,683,877	2,660,478	30.64%
3	TOTAL	2,806,270	3,458,193	651,923	18.85%	15,647,556	20,710,567	5,063,011	24.45%
4	FUEL REVENUES (Sch A-1 Flx down line 14) (NET OF REVENUE TAX)	2,631,030	3,449,527	818,497	23.73%	20,347,106	20,660,725	313,619	1.52%
5	TRUE-UP (COLLECTED) OR REFUNDED	(376,194)	(376,194)	-	0.00%	(2,633,358)	(2,633,358)	-	0.00%
6	FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,254,836	3,073,333	818,497	26.63%	17,713,748	18,027,367	313,619	1.74%
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(551,434)	(384,860)	166,574	-43.28%	2,066,192	(2,683,200)	(4,749,392)	177.00%
8	INTEREST PROVISION-THIS PERIOD (21)	8,512	5,761	(2,751)	-47.75%	(7,356)	(13,467)	(6,111)	45.38%
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST	1,934,035	69,559	(1,864,476)	-2680.42%	(2,924,887)	353,297	3,278,184	927.88%
9A	ADJUST BEGINNING ESTIMATE	-	1,184,360	1,184,360	100.00%	-	961,026	961,026	100.00%
9B	BEGINNING OF PERIOD TRUE-UP AND INTEREST	1,934,035	1,253,919	(680,116)	-54.24%	(2,924,887)	1,314,323	4,239,210	322.54%
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	376,194	376,194	-	0.00%	2,633,358	2,633,358	-	0.00%
10a	Refund (if applicable)	-	-	-	---	-	-	-	---
10b	Refund of interim rate increase	-	-	-	---	-	-	-	---
11	TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	1,767,307	1,251,014	(516,293)	-41.27%	1,767,307	1,251,014	(516,293)	-41.27%
INTEREST PROVISION									
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	1,934,035	1,253,919	(680,116)	-54.24%	* If line 5 is a refund add to line 4 If line 5 is a collection () subtract from line 4 ** Line 8A is an interest adjustment for various gas costs booked out of period.			
13	ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	1,758,795	1,245,253	(513,542)	-41.24%				
14	TOTAL (12+13)	3,692,830	2,499,172	(1,193,658)	-47.76%				
15	AVERAGE (50% OF 14)	1,846,415	1,249,586	(596,829)	-47.76%				
16	INTEREST RATE - FIRST DAY OF MONTH	0.05530	0.05530	-	0.00%				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05530	0.05530	-	0.00%				
18	TOTAL (16+17)	0.11060	0.11060	-	0.00%				
19	AVERAGE (50% OF 18)	0.05530	0.05530	-	0.00%				
20	MONTHLY AVERAGE (19/12 Months)	0.00461	0.00461	-	0.00%				
21	INTEREST PROVISION (15x20)	8,512	5,761	(2,751)	-47.75%				

COMPANY: CITY GAS COMPANY OF FLORIDA

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

SCHEDULE A-3
(REVISED 8/19/93)
PAGE 5 OF 11

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH: October '97

APRIL 97

Through

MARCH 98

DATE	(A) PURCHASED FROM	(B) PURCHASED FOR	(C) SCH TYPE	(D) SYSTEM SUPPLY	(E) END USE	(F) TOTAL PURCHASED	COMMODITY COST		(I) DEMAND COST	(J) OTHER CHARGES ACA/GR/FUEL	(K) TOTAL CENTS PER THERM
							(G) THIRD PARTY	(H) PIPELINE			
10/97	FGT		FTS-1					22,197	808,281	31,023	---
2 *	Amoco - 10/97	System Supply	FTS	1,829,780		1,829,780	569,534				31.13
3 *	CESC - 10/97	System Supply	FTS	886,480		886,480	251,588				28.38
4 *	Coral - 10/97	System Supply	FTS	787,000		787,000	221,740				28.18
5 *	Duke - 10/97	System Supply	FTS	141,300		141,300	39,729				28.12
6 *	Enron - 10/97	System Supply	FTS	1,322,150		1,322,150	413,833				31.30
7 *	Exxon - 10/97	System Supply	FTS	1,855,970		1,855,970	562,359				30.30
8 *	FGU - 10/97	System Supply	FTS	78,080		78,080	24,188				30.98
9 *	FP&L - 10/97	System Supply	FTS	254,290		254,290	82,287				32.36
10 *	Koch - 10/97	System Supply	FTS	144,400		144,400	42,020				29.10
11 *	Midcon - 10/97	System Supply	FTS	585,050		585,050	164,621				28.14
12 *	OUC - 10/97	System Supply	FTS	309,620		309,620	96,140				31.05
13 *	Unocal - 10/97	System Supply	FTS	406,270		406,270	114,985				28.30
14 *	Wesco - 10/97	System Supply	FTS	200,000		200,000	58,312				29.16
15 *	FGT Imbalance - 10/97	System Supply	FTS	419		419	1,299				310.00
TOTAL				8,800,809	-	8,800,809	2,642,635	22,197	808,281	31,023	39.82

COMPANY: CITY GAS COMPANY OF FLORIDA		COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR				SCHEDULE A-1 (REVISED 6/08/94)			
ESTIMATED FOR THE PERIOD OF:		APRIL 97		Through		MARCH 98		PAGE 1 OF 11	
COST OF GAS PURCHASED	CURRENT MONTH: 11/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE		
	(A) ACTUAL	(B) ORG. EST.	(C) AMOUNT	(D) %	(E) ACTUAL	(F) ORG. EST.	(G) AMOUNT	(H) %	
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment (Line 8 A-1 support detail)	20,457	49,293	(28,836)	(58.50)	229,539	368,755	(139,216)	(37.75)	
2 NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	24,182	28,664	(4,482)	(15.64)	92,499	112,168	(19,669)	(17.54)	
3 SWING SERVICE (Line 16 A-1 support detail)	-	-	-	-	-	-	-	-	
4 COMMODITY (Other) (Line 24 A-1 support detail)	1,586,541	1,676,532	(89,991)	(5.37)	11,177,943	12,474,481	(1,296,538)	(10.39)	
5 DEMAND (Line 32-29 A-1 support detail)	1,318,346	1,535,379	(217,033)	(14.14)	7,064,346	7,865,658	(801,312)	(10.19)	
6 OTHER (Line 40 A-1 support detail)	5,329	1,699	3,630	213.66	38,084	37,696	388	1.03	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	
8 DEMAND	-	-	-	-	-	-	-	-	
9	-	-	-	-	-	-	-	-	
10 Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-	
11 TOTAL COS (1+2+3+4+5+6+10)-(7+8+9)	2,954,855	3,291,567	(336,712)	(10.23)	18,602,411	20,858,759	(2,256,348)	(10.82)	
12 NET UNBILLED	-	-	-	-	-	-	-	-	
13 COMPANY USE (Line 39 - Page 11)	(3,069)	(7,638)	4,569	(59.81)	(39,975)	(51,580)	11,605	(22.50)	
14 TOTAL THERM SALES	3,222,946	3,283,929	(60,983)	(1.86)	23,570,052	20,807,178	2,762,875	13.28	
THERMS PURCHASED									
15 COMMODITY (Pipeline) Billing Determinants Only (Line 8 A-1 support detail)	7,062,780	6,460,379	602,401	9.32	84,579,310	48,329,511	36,249,799	75.01	
16 NO NOTICE SERVICE RESERVATION Bill Determinants Only (Line 29 A-1 support detail)	2,910,000	2,910,000	-	-	11,387,500	11,387,500	-	-	
17 SWING SERVICE Commodity	-	-	-	-	-	-	-	-	
18 COMMODITY (Other) Commodity (Line 24 A-1 support detail)	4,246,448	6,460,379	(2,213,931)	(34.27)	43,249,694	48,329,511	(5,079,817)	(10.51)	
19 DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	23,640,100	23,705,100	(65,000)	(0.27)	119,590,060	120,152,770	(562,710)	(0.47)	
20 OTHER Commodity (Line 40 A-1 support detail)	7,086	3,463	3,623	104.62	71,343	73,271	(1,928)	(2.63)	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	
22 DEMAND	-	-	-	-	-	-	-	-	
23	-	-	-	-	-	-	-	-	
24 TOTAL PURCHASES (17+18+20)-(21+23)	4,253,534	6,463,842	(2,210,308)	(34.19)	43,321,037	48,402,782	(5,081,745)	(10.50)	
25 NET UNBILLED	-	-	-	-	-	-	-	-	
26 COMPANY USE (Line 39 - Page 11)	(6,812)	(15,000)	8,188	(54.59)	(88,716)	(120,000)	31,284	(26.07)	
27 TOTAL THERM SALES (24-26 Estimated only)	6,228,066	6,448,842	(220,776)	(3.42)	46,930,696	48,282,782	(1,352,086)	(2.80)	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.00290	0.00763	(0.00473)	(61.99)	0.00271	0.00763	(0.00492)	(64.48)	
29 NO NOTICE SERVICE (2/16)	0.00831	0.00985	(0.00154)	(15.63)	0.00812	0.00985	(0.00173)	(17.56)	
30 SWING SERVICE (3/17)	-	-	-	-	-	-	-	-	
31 COMMODITY (Other) (4/18)	0.37362	0.25951	0.11411	43.97	0.25845	0.25811	0.00034	0.13	
32 DEMAND (5/19)	0.05577	0.06477	(0.00900)	(13.90)	0.05907	0.06546	(0.00639)	(9.76)	
33 OTHER (6/20)	0.75205	0.49062	0.26143	53.29	0.53382	0.51447	0.01935	3.76	
LESS END-USE CONTRACT									
34 COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-	
35 DEMAND (8/22)	-	-	-	-	-	-	-	-	
36 (9/23)	-	-	-	-	-	-	-	-	
37 TOTAL COST (11/24)	0.69468	0.50923	0.18545	36.42	0.42941	0.43094	(0.00153)	(0.36)	
38 NET UNBILLED (12/25)	-	-	-	-	-	-	-	-	
39 COMPANY USE (13/26)	0.45059	0.50920	(0.05861)	(11.51)	0.45059	0.42983	0.02076	4.83	
40 TOTAL THERM SALES (11/27)	0.47444	0.51041	(0.03597)	(7.05)	0.39638	0.43201	(0.03563)	(8.25)	
41 TRUE-UP (E-2)	0.05753	0.05753	-	-	0.05753	0.05753	-	-	
42 TOTAL COST OF GAS (40+41)	0.53197	0.56794	(0.03597)	(6.33)	0.45391	0.48954	(0.03563)	(7.28)	
43 REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.53397	0.57008	(0.03611)	(6.33)	0.45562	0.49138	(0.03576)	(7.28)	
45 PGA FACTOR ROUNDED TO NEAREST .001	0.534	0.570	(0.036)	(6.32)	0.456	0.491	(0.035)	(7.13)	

COMPANY:		COMPARISON OF ACTUAL VERSUS FLEX-DOWN ESTIMATE				SCHEDULE A-1/R			
CITY GAS COMPANY OF FLORIDA		OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR				(REVISED 6/08/94)			
ESTIMATED FOR THE PERIOD OF:		APRIL 97		Through		MARCH 98		(Flex Down) PAGE 2 OF 11	
		CURRENT MONTH: 11/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
COST OF GAS PURCHASED		ACTUAL	FLEX DOWN ESTIMATE	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment (Line 8 A-1 support detail)	20,457	16,576	3,881	23.41	229,539	254,483	(24,944)	(9.80)
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	24,182	24,182	-	-	92,499	128,672	(36,173)	(28.11)
3	SWING SERVICE (Line 16 A-1 support detail)	-	-	-	-	-	-	-	-
4	COMMODITY (Other) (Line 24 A-1 support detail)	1,586,541	2,402,700	(816,159)	(33.97)	11,177,943	14,396,932	(3,218,989)	(22.36)
5	DEMAND (Line 32 - 29 A-1 support detail)	1,318,346	1,187,718	130,628	11.00	7,064,346	9,529,198	(2,464,852)	(25.87)
6	OTHER (Line 40 A-1 support detail)	5,329	4,032	1,297	32.17	38,084	36,488	1,596	4.37
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
8	DEMAND	-	-	-	-	-	-	-	-
9		-	-	-	-	-	-	-	-
10	Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-
11	TOTAL COS (1+2+3+4+5+6+10)-(7+8+9)	2,954,855	3,635,208	(680,353)	(18.72)	18,602,411	24,345,773	(5,743,362)	(23.59)
12	NET UNBILLED	-	-	-	-	-	-	-	-
13	COMPANY USE (Line 39 - Page 11)	(3,069)	(8,295)	5,226	(63.00)	(39,975)	(58,138)	18,163	(31.24)
14	TOTAL THERM SALES	3,222,946	3,626,912	(403,966)	(11.14)	23,570,052	24,287,637	(717,585)	(2.95)
THERMS PURCHASED									
15	COMMODITY (Pipeline) Billing Determinants Only (Line 8 A-1 support detail)	7,062,780	6,585,000	477,780	7.26	84,579,310	50,242,068	34,337,242	68.34
16	NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	2,910,000	2,910,000	-	-	11,387,500	14,051,786	(2,664,286)	(18.96)
17	SWING SERVICE Commodity	-	-	-	-	-	-	-	-
18	COMMODITY (Other) Commodity (Line 24 A-1 support detail)	4,246,448	6,585,000	(2,338,552)	(35.51)	43,249,694	50,242,068	(6,992,374)	(13.92)
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	23,640,100	19,786,990	3,853,110	19.47	119,590,060	152,531,584	(32,941,524)	(21.60)
20	OTHER Commodity (Line 40 A-1 support detail)	7,086	3,463	3,623	104.62	71,343	70,337	1,006	1.43
LESS END-USE CONTRACT									
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
22	DEMAND	-	-	-	-	-	-	-	-
23		-	-	-	-	-	-	-	-
24	TOTAL PURCHASES (17+18+20)-(21+23)	4,253,534	6,588,463	(2,334,929)	(35.44)	43,321,037	50,312,406	(6,991,369)	(13.90)
25	NET UNBILLED	-	-	-	-	-	-	-	-
26	COMPANY USE (Line 39 - Page 11)	(6,812)	(15,000)	8,188	-	(88,716)	(120,000)	31,284	(26.07)
27	TOTAL THERM SALES (24-26 Estimated only)	6,228,066	6,573,463	(345,397)	(5.25)	47,580,721	50,192,406	(2,611,685)	(5.20)
CENTS PER THERM									
28	COMMODITY (Pipeline) (1/15)	0.00290	0.00252	0.00038	15.08	0.00271	0.00507	(0.00236)	(46.55)
29	NO NOTICE SERVICE (2/16)	0.00831	0.00831	-	-	0.00812	0.00916	(0.00104)	(11.35)
30	SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31	COMMODITY (Other) (4/18)	0.37362	0.36487	0.00875	2.40	0.25845	0.28655	(0.02810)	(9.81)
32	DEMAND (5/19)	0.05577	0.06003	(0.00426)	(7.10)	0.05907	0.06247	(0.00340)	(5.44)
33	OTHER (6/20)	0.75205	1.16431	(0.41226)	(35.41)	0.53382	0.51876	0.01506	2.90
LESS END-USE CONTRACT									
34	COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35	DEMAND (8/22)	-	-	-	-	-	-	-	-
36		-	-	-	-	-	-	-	-
37	TOTAL COST (11/24)	0.69468	0.55175	0.14293	25.90	0.42941	0.48389	(0.05448)	(11.26)
38	NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39	COMPANY USE (13/26)	0.45059	0.55300	(0.10241)	(18.52)	0.45059	0.48448	(0.03389)	(7.00)
40	TOTAL THERM SALES (11/27)	0.47444	0.55301	(0.07857)	(14.21)	0.39097	0.48505	(0.09408)	(19.40)
41	TRUE-UP (E-2)	0.05753	0.05753	-	-	0.05753	0.05753	-	-
42	TOTAL COST OF GAS (40+41)	0.53197	0.61054	(0.07857)	(12.87)	0.44850	0.54258	(0.09408)	(17.34)
43	REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.53397	0.61284	(0.07887)	(12.87)	0.45019	0.54462	(0.09443)	(17.34)
45	PGA FACTOR ROUNDED TO NEAREST .001	0.534	0.613	(0.079)	(12.89)	0.450	0.545	(0.095)	(17.43)

COMPANY:
CITY GAS COMPANY OF FLORIDA

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

PAGE 3 OF 11

FOR THE PERIOD: APRIL 97 THROUGH MARCH 98

CURRENT MONTH: 11/97

COMMODITY (Pipeline)	(A) THERMS	(B) INV. AMOUNT	(C) COST PER THERM
1 Commodity Pipeline - Scheduled FTS (Line 1 Page 10)	7,111,350	20,604.07	0.00290
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment			
4 Commodity True-up (Line 2+3 Page 10)	(48,570)	(146.73)	0.00302
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	7,062,780	20,457.34	0.00290
	Sched A-1 Ln 15	Sched A-1 Ln 1	Sched A-1 Ln 28
SWING SERVICE			
9 Swing Service Scheduled			
10 Alert Day Volumes - FGT			
11 Operational Flow Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed to Others			
13 Operating Account Balancing			
14 Other - Net market delivery imbalance			
15			
16 TOTAL SWING SERVICE	0	0.00	0.00
	Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS (Line 4 Page 10), (Line 74 Page 10)	7,062,780	2,327,933.82	0.32961
18 Commodity Other - Scheduled ITS			
19 Imbalance Cashout - FGT (Line 14 Page 10)		(1,298.90)	
20 Imbalance Cashout - Other Shippers (Line 24 Page 11)		0.00	
21 Imbalance Cashout - Transporting Cus (Line 15 Page 11)		3,655.01	
22 True-up - Other Shippers (Line 48 Page 10)		9,042.62	
23 Less: OSS, Margin Sharing, Company Use, and Refund (Lines 37+38+39+40 Page 11)	(2,816,332)	(752,791.32)	0.26729
24 TOTAL COMMODITY (Other)	4,246,448	1,586,541.23	0.37362
	Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31
DEMAND			
25 Demand (Pipeline) Entitlement (Line 9 Page 10 Less: Line 26 and 29 Support Detail)	23,640,100	1,305,509.25	0.05522
26 Less Relinquished to End-Users (Line 6+13 Page 9)	0	0.00	0.00000
27 Less Relinquished Off System			
28 Other - Firm winter supply			
29 Demand - No Notice (Line 19 Page 9)	2,910,000	24,182.10	0.00831
30 Revenue Sharing - FGT			
31 Other - Storage Demand (Line 31 Page 11)		12,836.37	
32 TOTAL DEMAND	26,550,100	1,342,527.72	0.05057
	Sched A-1 Line 19+16	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29
OTHER			
33 Other - Monthly purchase from Peoples Gas (Line 16 Page 10)	7,085.90	5,328.50	0.75199
34 Peak Shaving			
35 Storage withdrawal			
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER	7,085.90	5,328.50	0.75199
	Schedule A-1 Line 20	Schedule A-1 Line 6	Schedule A-1 Line 33

COMPANY:

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2

CITY GAS COMPANY OF FLORIDA

(REVISED 6/08/94)

FOR THE PERIOD OF:

APRIL 97

Through

MARCH 98

PAGE 4 OF 11

	CURRENT MONTH: 11/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (Sch A-1 Flx down line 4+6)	1,591,870	2,406,732	814,862	33.86%	11,216,027	14,433,422	3,217,395	22.29%
2 TRANSP GAS COST (Sch A-1 Flx down line 1+2+3+5)	1,362,985	1,228,476	(134,509)	-10.95%	7,386,384	9,912,353	2,525,969	25.48%
3 TOTAL	2,954,855	3,635,208	680,353	18.72%	18,602,411	24,345,775	5,743,364	23.59%
4 FUEL REVENUES (Sch A-1 Flx down line 14) (NET OF REVENUE TAX)	3,222,946	3,626,912	403,966	11.14%	23,570,052	24,287,637	717,585	2.95%
5 TRUE-UP (COLLECTED) OR REFUNDED	(376,194)	(376,194)	-	0.00%	(3,009,552)	(3,009,552)	-	0.00%
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,846,752	3,250,718	403,966	12.43%	20,560,500	21,278,085	717,585	3.37%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(108,103)	(384,490)	(276,387)	71.88%	1,958,089	(3,067,690)	(5,025,779)	163.83%
8 INTEREST PROVISION-THIS PERIOD (21)	8,822	7,074	(1,748)	-24.71%	1,466	(6,393)	(7,859)	122.93%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	1,767,307	1,251,014	(516,293)	-41.27%	(2,924,887)	353,297	3,278,184	927.88%
9A ADJUST BEGINNING ESTIMATE	-	277,753	277,753	100.00%	-	1,238,779	1,238,779	100.00%
9B BEGINNING OF PERIOD TRUE-UP AND INTEREST	1,767,307	1,528,767	(238,540)	-15.60%	(2,924,887)	1,592,076	4,516,963	283.72%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	376,194	376,194	-	0.00%	3,009,552	3,009,552	-	0.00%
10a Refund (if applicable)	-	-	-	---	-	-	-	---
10b Refund of interim rate increase	-	-	-	---	-	-	-	---
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	2,044,220	1,527,545	(516,675)	-33.82%	2,044,220	1,527,545	(516,675)	-33.82%
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	1,767,307	1,528,767	(238,540)	-15.60%	* If line 5 is a refund add to line 4 If line 5 is a collection () subtract from line 4			
13 ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	2,035,398	1,520,471	(514,927)	-33.87%				
14 TOTAL (12+13)	3,802,705	3,049,238	(753,467)	-24.71%				
15 AVERAGE (50% OF 14)	1,901,353	1,524,619	(376,734)	-24.71%				
16 INTEREST RATE - FIRST DAY OF MONTH	0.05530	0.05530	-	0.00%				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05600	0.05600	-	0.00%				
18 TOTAL (16+17)	0.11130	0.11130	-	0.00%				
19 AVERAGE (50% OF 18)	0.05565	0.05565	-	0.00%				
20 MONTHLY AVERAGE (19/12 Months)	0.00464	0.00464	-	0.00%				
21 INTEREST PROVISION (15x20)	8,822	7,074	(1,748)	-24.71%				

COMPANY: CITY GAS COMPANY OF FLORIDA

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

SCHEDULE A-3
(REVISED 8/19/93)
PAGE 5 OF 11

ACTUAL FOR THE PERIOD OF:
CURRENT MONTH: 11/97

APRIL 97

Through

MARCH 98

DATE	(A) PURCHASED FROM	(B) PURCHASED FOR	(C) SCH TYPE	(D) SYSTEM SUPPLY	(E) END USE	(F) TOTAL PURCHASED	COMMODITY COST		(I) DEMAND COST	(J) OTHER CHARGES ACA/GRI/FUEL	(K) TOTAL CENTS PER THERM
							(G) THIRD PARTY	(H) PIPELINE			
11/97	FGT		FTS-1					18,293	1,329,691	20,457	---
2 *	Amoco - 11/97	System Supply	FTS	1,160,770		1,160,770	375,842				32.38
3 *	CESC - 11/97	System Supply	FTS	1,207,620		1,207,620	383,504				31.76
4 *	Coral - 11/97	System Supply	FTS	134,080		134,080	43,902				32.74
5 *	Duke - 11/97	System Supply	FTS	276,980		276,980	74,861				27.03
6 *	Enron - 11/97	System Supply	FTS	1,279,500		1,279,500	422,235				33.00
7 *	Exxon - 11/97	System Supply	FTS	1,186,840		1,186,840	391,657				33.00
8 *	FGU - 11/97	System Supply	FTS	28,040		28,040	8,411				29.99
9 *	H&N - 11/97	System Supply	FTS	87,770		87,770	28,863				32.88
10 *	Midcon - 11/97	System Supply	FTS	515,740		515,740	126,872				24.60
11 *	OUC - 11/97	System Supply	FTS	1,427,090		1,427,090	458,096				32.10
12 *	FGT Imbalance - 11/97	System Supply	FTS	44,890		44,890	13,691				30.50
TOTAL				7,349,320	-	7,349,320	2,327,934	18,293	1,329,691	20,457	50.30

THERM SALES AND CUSTOMER DATA

FOR THE PERIOD OF:

APRIL 97

Through

MARCH 98

	CURRENT MONTH: 10/97		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
1 RESIDENTIAL	1,401,116	1,458,564	57,448	4.10%	10,149,440	11,326,438	1,176,998	11.60%
2 COMMERCIAL	3,016,605	3,833,345	816,740	27.07%	23,687,910	26,998,402	3,310,492	13.98%
3 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
4 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
5 TOTAL FIRM	4,417,721	5,291,909	874,188	19.79%	33,837,350	38,324,840	4,487,490	13.26%
THERM SALES (INTERRUPTIBLE)								
6 INTERRUPTIBLE	216,575	500,490	283,915	131.09%	1,818,394	3,509,100	1,690,706	92.98%
7 LARGE INTERRUPTIBLE	536,542	-	(536,542)	-100.00%	5,046,886	-	(5,046,886)	-100.00%
8 TRANSPORTATION	2,097,741	-	(2,097,741)	-100.00%	14,430,013	-	(14,430,013)	-100.00%
9 TOTAL INTERRUPTIBLE	2,850,858	500,490	(2,350,368)	-82.44%	21,295,293	3,509,100	(17,786,193)	-83.52%
10 TOTAL THERM SALES	7,268,579	5,792,399	(1,476,180)	-20.31%	55,132,643	41,833,940	(13,298,703)	-24.12%
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
11 RESIDENTIAL	92,265	97,217	4,952	5.37%	92,347	96,772	4,425	4.79%
12 COMMERCIAL	4,741	5,171	430	9.07%	4,727	5,067	340	7.19%
13 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
14 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
15 TOTAL FIRM	97,006	102,388	5,382	5.55%	97,074	101,839	4,765	4.91%
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
16 INTERRUPTIBLE	10	13	3	30.00%	10	13	3	30.00%
17 LARGE INTERRUPTIBLE	4	3	(1)	-25.00%	4	3	(1)	-25.00%
18 TRANSPORTATION	62	-	(62)	-100.00%	56	-	(56)	-100.00%
19 TOTAL INTERRUPTIBLE	76	16	(60)	-78.95%	70	16	(54)	-77.14%
20 TOTAL CUSTOMERS	97,082	102,404	5,322	5.48%	97,144	101,855	4,711	4.85%
THERM USE PER CUSTOMER								
21 RESIDENTIAL	15	15	(0)	-1.20%	16	17	1	6.25%
22 COMMERCIAL	636	741	105	16.51%	716	761	45	6.28%
23 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
24 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
25 INTERRUPTIBLE	21,658	38,499	16,841	77.76%	25,977	38,562	12,585	48.45%
26 LARGE INTERRUPTIBLE	134,136	-	(134,136)	-100.00%	180,246	-	(180,246)	-100.00%
27 TRANSPORTATION	33,835	-	(33,835)	-100.00%	36,811	-	(36,811)	-100.00%

CONVERSION FACTOR CALCULATION

CITY GAS COMPANY OF FLORIDA
ACTUAL FOR THE PERIOD OF:

APRIL 97

through

MARCH 98

SCHEDULE A-6
(REVISED 8/19/93)
PAGE 8 OF 11

	(A) APR	(B) MAY	(C) JUN	(D) JUL	(E) AUG	(F) SEP	(G) OCT	(H) NOV	(I) DEC	(J) JAN	(K) FEB	(L) MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0480	1.0392	1.0422	1.0451	1.0460	1.0422	1.0441					
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.0840	1.0750	1.0780	1.0810	1.0820	1.0780	1.0800	0.0000	0.0000	0.0000	0.0000	0.0000

Company: City Gas Company of Florida

THERM SALES AND CUSTOMER DATA

SCHEDULE A-5

(REVISED 8/19/93)

FOR THE PERIOD OF:

APRIL 97 Through MARCH 98

PAGE 7 OF 11

	CURRENT MONTH: 11/97		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
1 RESIDENTIAL	1,602,478	1,711,524	109,046	6.80%	11,751,918	13,037,962	1,286,044	10.94%
2 COMMERCIAL	3,660,272	4,235,788	575,516	15.72%	27,348,182	31,234,190	3,886,008	14.21%
3 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
4 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
5 TOTAL FIRM	5,262,750	5,947,312	684,562	13.01%	39,100,100	44,272,152	5,172,052	13.23%
THERM SALES (INTERRUPTIBLE)								
6 INTERRUPTIBLE	260,751	501,530	240,779	92.34%	2,079,145	4,010,630	1,931,485	92.90%
7 LARGE INTERRUPTIBLE	704,565	-	(704,565)	-100.00%	5,751,451	-	(5,751,451)	-100.00%
8 TRANSPORTATION	2,681,025	-	(2,681,025)	-100.00%	17,111,038	-	(17,111,038)	-100.00%
9 TOTAL INTERRUPTIBLE	3,646,341	501,530	(3,144,811)	-86.25%	24,941,634	4,010,630	(20,931,004)	-83.92%
10 TOTAL THERM SALES	8,909,091	6,448,842	(2,460,249)	-27.62%	64,041,734	48,282,782	(15,758,952)	-24.61%
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
11 RESIDENTIAL	93,122	98,048	4,926	5.29%	92,444	96,931	4,487	4.85%
12 COMMERCIAL	4,776	5,209	433	9.07%	4,733	5,085	352	7.44%
13 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
14 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
15 TOTAL FIRM	97,898	103,257	5,359	5.47%	97,177	102,016	4,839	4.98%
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
16 INTERRUPTIBLE	10	13	3	30.00%	10	13	3	30.00%
17 LARGE INTERRUPTIBLE	1	3	2	200.00%	4	3	(1)	-25.00%
18 TRANSPORTATION	67	-	(67)	-100.00%	58	-	(58)	-100.00%
19 TOTAL INTERRUPTIBLE	78	16	(62)	-79.49%	72	16	(56)	-77.78%
20 TOTAL CUSTOMERS	97,976	103,273	5,297	5.41%	97,249	102,032	4,783	4.92%
THERM USE PER CUSTOMER								
21 RESIDENTIAL	17	17	0	1.44%	16	17	1	6.25%
22 COMMERCIAL	766	813	47	6.10%	722	768	46	6.37%
23 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
24 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
25 INTERRUPTIBLE	26,075	38,579	12,504	47.95%	25,989	38,564	12,575	48.39%
26 LARGE INTERRUPTIBLE	704,565	-	(704,565)	-100.00%	179,733	-	(179,733)	-100.00%
27 TRANSPORTATION	40,015	-	(40,015)	-100.00%	36,877	-	(36,877)	-100.00%

CONVERSION FACTOR CALCULATION

CITY GAS COMPANY OF FLORIDA

ACTUAL FOR THE PERIOD OF:

APRIL 97

through

MARCH 98

SCHEDULE A-6

(REVISED 8/19/93)

PAGE 8 OF 11

	(A) APR	(B) MAY	(C) JUN	(D) JUL	(E) AUG	(F) SEP	(G) OCT	(H) NOV	(I) DEC	(J) JAN	(K) FEB	(L) MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	1.0480	1.0392	1.0422	1.0451	1.0460	1.0422	1.0441	1.0480				
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.0840	1.0750	1.0780	1.0810	1.0820	1.0780	1.0800	1.0840	0.0000	0.0000	0.0000	0.0000

COMPANY:		COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE							
CITY GAS COMPANY OF FLORIDA		OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR							
ESTIMATED FOR THE PERIOD OF:		APRIL 97		Through		MARCH 98		PAGE 1 OF 11	
		CURRENT MONTH: 12/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
COST OF GAS PURCHASED		ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment (Line 8 A-1 support detail)	53,630	49,974	3,656	7.32	283,169	279,513	3,656	1.31
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	24,988	29,619	(4,631)	(15.64)	117,487	122,118	(4,631)	(3.79)
3	SWING SERVICE (Line 16 A-1 support detail)	-	-	-	-	-	-	-	-
4	COMMODITY (Other) (Line 24 A-1 support detail)	1,271,894	1,753,728	(481,834)	(27.47)	12,449,837	12,931,671	(481,834)	(3.73)
5	DEMAND (Line 32 - 29 A-1 support detail)	1,252,976	1,586,559	(333,583)	(21.03)	8,317,322	8,650,905	(333,583)	(3.86)
6	OTHER (Line 40 A-1 support detail)	4,890	4,144	746	18.00	42,974	42,228	746	1.77
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
8	DEMAND	-	-	-	-	-	-	-	-
9		-	-	-	-	-	-	-	-
10	Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-
11	TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	2,608,378	3,424,024	(815,646)	(23.82)	21,210,789	22,026,435	(815,646)	(3.70)
12	NET UNBILLED	-	-	-	-	-	-	-	-
13	COMPANY USE (Line 39 - Page 11)	(4,667)	(7,830)	3,163	(40.40)	(44,641)	(47,805)	3,163	(6.62)
14	TOTAL THERM SALES	3,340,406	3,416,194	(75,788)	(2.22)	26,910,458	26,986,246	(75,788)	(0.28)
THERMS PURCHASED									
15	COMMODITY (Pipeline) Billing Determinants Only (Line 8 A-1 support detail)	15,852,060	6,549,627	9,302,433	142.03	100,431,370	91,128,937	9,302,433	10.21
16	NO NOTICE SERVICE RESERVATION Bil. Determinants Only (Line 29 A-1 support detail)	3,007,000	3,007,000	-	-	14,394,500	14,394,500	-	-
17	SWING SERVICE Commodity	-	-	-	-	-	-	-	-
18	COMMODITY (Other) Commodity (Line 24 A-1 support detail)	6,124,019	6,549,627	(425,608)	(6.50)	49,373,713	49,799,321	(425,608)	(0.85)
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	24,090,270	24,495,270	(405,000)	(1.65)	143,680,330	144,085,330	(405,000)	(0.28)
20	OTHER Commodity (Line 40 A-1 support detail)	9,154	10,019	(865)	(8.63)	80,497	81,362	(865)	(1.06)
LESS END-USE CONTRACT									
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
22	DEMAND	-	-	-	-	-	-	-	-
23		-	-	-	-	-	-	-	-
24	TOTAL PURCHASES (17+18+20)-(21+23)	6,133,173	6,559,646	(426,473)	(6.50)	49,454,210	49,880,683	(426,473)	(0.85)
25	NET UNBILLED	-	-	-	-	-	-	-	-
26	COMPANY USE (Line 39 - Page 11)	(11,891)	(15,000)	3,109	(20.73)	(100,607)	(103,716)	3,109	(3.00)
27	TOTAL THERM SALES (24-26 Estimated only)	6,741,997	6,544,646	197,351	3.02	53,672,693	53,475,342	197,351	0.37
CENTS PER THERM									
28	COMMODITY (Pipeline) (1/15)	0.00338	0.00763	(0.00425)	(55.70)	0.00282	0.00307	(0.00025)	(8.14)
29	NO NOTICE SERVICE (2/16)	0.00831	0.00985	(0.00154)	(15.63)	0.00816	0.00848	(0.00032)	(3.77)
30	SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31	COMMODITY (Other) (4/18)	0.20769	0.26776	(0.06007)	(22.43)	0.25216	0.25968	(0.00752)	(2.90)
32	DEMAND (5/19)	0.05201	0.06477	(0.01276)	(19.70)	0.05789	0.06004	(0.00215)	(3.58)
33	OTHER (6/20)	0.53419	0.41361	0.12058	29.15	0.53386	0.51901	0.01485	2.86
LESS END-USE CONTRACT									
34	COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35	DEMAND (8/22)	-	-	-	-	-	-	-	-
36		-	-	-	-	-	-	-	-
37	TOTAL COST (11/24)	0.42529	0.52198	(0.09669)	(18.52)	0.42890	0.44158	(0.01268)	(2.87)
38	NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39	COMPANY USE (13/26)	0.39247	0.52200	(0.12953)	(24.81)	0.44372	0.46092	(0.01720)	(3.73)
40	TOTAL THERM SALES (11/27)	0.38689	0.52318	(0.13629)	(26.05)	0.39519	0.41190	(0.01671)	(4.06)
41	TRUE-UP (E-2)	0.05753	0.05753	-	-	0.05753	0.05753	-	-
42	TOTAL COST OF GAS (40+41)	0.44442	0.58071	(0.13629)	(23.47)	0.45272	0.46943	(0.01671)	(3.56)
43	REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.44609	0.58289	(0.13680)	(23.47)	0.45442	0.47120	(0.01678)	(3.56)
45	PGA FACTOR ROUNDED TO NEAREST .001	0.446	0.583	(0.137)	(23.50)	0.454	0.471	(0.017)	(3.61)

COMPANY:		COMPARISON OF ACTUAL VERSUS FLEX-DOWN ESTIMATE						SCHEDULE A-1/R	
CITY GAS COMPANY OF FLORIDA		OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR						(REVISED 6/08/94)	
ESTIMATED FOR THE PERIOD OF:		APRIL 97		Through		MARCH 98		(Flex Down) PAGE 2 OF 11	
		CURRENT MONTH: 12/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		ACTUAL	FLEX DOWN ESTIMATE	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment (Line 8 A-1 support detail)	53,630	14,462	39,168	270.83	263,169	244,001	39,168	16.05
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	24,988	24,988	-	-	117,487	117,487	-	-
3	SWING SERVICE (Line 16 A-1 support detail)	-	-	-	-	-	-	-	-
4	COMMODITY (Other) (Line 24 A-1 support detail)	1,271,894	1,752,727	(480,833)	(27.43)	12,449,837	12,930,670	(480,833)	(3.72)
5	DEMAND (Line 32-29 A-1 support detail)	1,252,976	1,227,079	25,897	2.11	8,317,322	8,291,425	25,897	0.31
6	OTHER (Line 40 A-1 support detail)	4,890	4,032	858	21.28	42,974	42,116	858	2.04
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
8	DEMAND	-	-	-	-	-	-	-	-
9		-	-	-	-	-	-	-	-
10	Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-
11	TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	2,606,378	3,023,288	(414,910)	(13.72)	21,210,789	21,625,699	(414,910)	(1.92)
12	NET UNBILLED	-	-	-	-	-	-	-	-
13	COMPANY USE (Line 39 - Page 11)	(4,667)	(7,392)	2,725	(36.87)	(44,641)	(47,367)	2,725	(5.75)
14	TOTAL THERM SALES	3,340,406	3,015,896	324,510	10.76	26,910,458	26,585,948	324,510	1.22
THERMS PURCHASED									
15	COMMODITY (Pipeline) Billing Determinants Only (Line 8 A-1 support detail)	15,852,060	6,139,860	9,712,200	158.18	100,431,370	90,719,170	9,712,200	10.71
16	NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	3,007,000	3,007,000	-	-	14,394,500	14,394,500	-	-
17	SWING SERVICE Commodity	-	-	-	-	-	-	-	-
18	COMMODITY (Other) Commodity (Line 24 A-1 support detail)	6,124,019	6,139,860	(15,841)	(0.26)	49,373,713	49,389,554	(15,841)	(0.03)
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	24,090,270	20,441,973	3,648,297	17.85	143,680,330	140,032,033	3,648,297	2.61
20	OTHER Commodity (Line 40 A-1 support detail)	9,154	10,019	(865)	(8.63)	80,497	81,362	(865)	(1.06)
LESS END-USE CONTRACT									
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
22	DEMAND	-	-	-	-	-	-	-	-
23		-	-	-	-	-	-	-	-
24	TOTAL PURCHASES (17+18+20)-(21+23)	6,133,173	6,149,879	(16,706)	(0.27)	49,454,210	49,470,916	(16,706)	(0.03)
25	NET UNBILLED	-	-	-	-	-	-	-	-
26	COMPANY USE (Line 39 - Page 11)	(11,891)	(15,000)	3,109	-	(100,607)	(103,716)	3,109	(3.00)
27	TOTAL THERM SALES (24-26 Estimated only)	6,741,997	6,134,879	607,118	9.90	54,322,718	53,715,600	607,118	1.13
CENTS PER THERM									
28	COMMODITY (Pipeline) (1/15)	0.00338	0.00236	0.00102	43.22	0.00282	0.00269	0.00013	4.83
29	NO NOTICE SERVICE (2/16)	0.00831	0.00831	-	-	0.00816	0.00816	-	-
30	SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31	COMMODITY (Other) (4/18)	0.20769	0.28547	(0.07778)	(27.25)	0.25216	0.26181	(0.00965)	(3.69)
32	DEMAND (5/19)	0.05201	0.06003	(0.00802)	(13.36)	0.05789	0.05921	(0.00132)	(2.23)
33	OTHER (6/20)	0.53419	0.40244	0.13175	32.74	0.53386	0.51764	0.01622	3.13
LESS END-USE CONTRACT									
34	COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35	DEMAND (8/22)	-	-	-	-	-	-	-	-
36		-	-	-	-	-	-	-	-
37	TOTAL COST (11/24)	0.42529	0.49160	(0.06631)	(13.49)	0.42890	0.43714	(0.00824)	(1.88)
38	NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39	COMPANY USE (13/26)	0.39247	0.49280	(0.10033)	(20.36)	0.44372	0.45669	(0.01297)	(2.84)
40	TOTAL THERM SALES (11/27)	0.38689	0.49280	(0.10591)	(21.49)	0.39046	0.40260	(0.01214)	(3.02)
41	TRUE-UP (E-2)	0.05753	0.05753	-	-	0.05753	0.05753	-	-
42	TOTAL COST OF GAS (40+41)	0.44442	0.55033	(0.10591)	(19.24)	0.44799	0.46013	(0.01214)	(2.64)
43	REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.44609	0.55240	(0.10631)	(19.25)	0.44967	0.46186	(0.01219)	(2.64)
45	PGA FACTOR ROUNDED TO NEAREST .001	0.446	0.552	(0.106)	(19.20)	0.450	0.462	(0.012)	(2.60)

COMPANY:	PURCHASED GAS ADJUSTMENT		PAGE 3 OF 11
CITY GAS COMPANY OF FLORIDA	COST RECOVERY CLAUSE CALCULATION		
SCHEDULE A-1 SUPPORTING DETAIL			
FOR THE PERIOD: APRIL 97 THROUGH MARCH 98			
CURRENT MONTH: 12/97			
COMMODITY (Pipeline)	(A) THERMS	(B) INV. AMOUNT	(C) COST PER THERM
1 Commodity Pipeline - Scheduled FTS (Line 1 Page 10)	16,252,550	54,996.20	0.00338
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment			
4 Commodity True-up (Line 2+3 Page 10)	(400,490)	(1,366.32)	0.00341
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	15,852,060	53,629.88	0.00338
	Sched A-1 Ln 15	Sched A-1 Ln 1	Sched A-1 Ln 28
SWING SERVICE			
9 Swing Service Scheduled			
10 Alert Day Volumes - FGT			
11 Operational Flow Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed to Others			
13 Operating Account Balancing			
14 Other - Net market delivery imbalance			
15			
16 TOTAL SWING SERVICE	0	0.00	0.00
	Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS (Line 4 Page 10), (Line 66 Page 10)	15,852,060	4,231,337.60	0.26693
18 Commodity Other - Scheduled ITS			
19 Imbalance Cashout - FGT (Line 15 Page 10)		39,136.50	
20 Imbalance Cashout - Other Shippers (Line 24 Page 11)		47,491.35	
21 Imbalance Cashout - Transporting Cust (Line 15 Page 11)		5,665.00	
22 True-up - Other Shippers (Line 52 Page 10)		(9,885.02)	
23 Less: OSS, Margin Sharing, Company Use, and Refund (Lines 37+38+39+40 Page 11)	(9,728,041)	(3,041,851.57)	0.31269
24 TOTAL COMMODITY (Other)	6,124,019	1,271,893.86	0.20769
	Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31
DEMAND			
25 Demand (Pipeline) Entitlement (Line 9 Page 10 Less: Line 26 and 29 Support Detail)	24,090,270	1,239,724.95	0.05146
26 Less Relinquished to End-Users (Line 6+13 Page 9)	0	0.00	0.00000
27 Less Relinquished Off System			
28 Other - Firm winter supply			
29 Demand - No Notice (Line 19 Page 9)	3,007,000	24,988.17	0.00831
30 Revenue Sharing - FGT			
31 Other - Storage Demand (Line 31 Page 11)		13,250.93	
32 TOTAL DEMAND	27,097,270	1,277,964.05	0.04716
	Sched A-1 Line 19+16	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29
OTHER			
33 Other - Monthly purchase from Peoples Gas (Line 17 Page 10)	9,153.90	4,889.83	0.53418
34 Peak Shaving			
35 Storage withdrawal			
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER	9,153.90	4,889.83	0.53418
	Schedule A-1 Line 20	Schedule A-1 Line 6	Schedule A-1 Line 33

COMPANY:		CALCULATION OF TRUE-UP AND INTEREST PROVISION				SCHEDULE A-2			
CITY GAS COMPANY OF FLORIDA						(REVISED 6/08/94)			
FOR THE PERIOD OF:		APRIL 97		Through		MARCH 98		PAGE 4 OF 11	
	CURRENT MONTH: 12/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
TRUE-UP CALCULATION									
1	PURCHASED GAS COST (Sch A-1 Flx down line 4+6)	1,276,784	1,756,759	479,975	27.32%	12,492,811	12,972,786	479,975	3.70%
2	TRANSP GAS COST (Sch A-1 Flx down line 1+2+3+5)	1,331,594	1,266,529	(65,065)	-5.14%	8,717,978	8,652,913	(65,065)	-0.75%
3	TOTAL	2,608,378	3,023,288	414,910	13.72%	21,210,789	21,625,699	414,910	1.92%
4	FUEL REVENUES (Sch A-1 Flx down line 14) (NET OF REVENUE TAX)	3,340,406	3,015,896	(324,510)	-10.76%	26,910,458	26,585,948	(324,510)	-1.22%
5	TRUE-UP (COLLECTED) OR REFUNDED	(376,194)	(376,194)	-	0.00%	(3,385,746)	(3,385,746)	-	0.00%
6	FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,964,212	2,639,702	(324,510)	-12.29%	23,524,712	23,200,202	(324,510)	-1.40%
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	355,834	(383,586)	(739,420)	192.77%	2,313,923	1,574,503	(739,420)	-46.96%
8	INTEREST PROVISION-THIS PERIOD (21)	11,400	10,275	(1,125)	-10.95%	12,866	11,741	(1,125)	-9.58%
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST	2,044,220	2,044,220	-	0.00%	(2,924,887)	(2,924,887)	-	0.00%
9A	ADJUST BEGINNING ESTIMATE	-	131,784	131,784	100.00%	-	131,784	131,784	100.00%
9B	BEGINNING OF PERIOD TRUE-UP AND INTEREST	2,044,220	2,176,004	131,784	6.06%	(2,924,887)	(2,793,103)	131,784	-4.72%
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	376,194	376,194	-	0.00%	3,385,746	3,385,746	-	0.00%
10a	Refund (if applicable)	-	-	-	---	-	-	-	---
10b	Refund of interim rate increase	-	-	-	---	-	-	-	---
11	TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	2,787,648	2,178,887	(608,761)	-27.94%	2,787,648	2,178,887	(608,761)	-27.94%
INTEREST PROVISION									
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	2,044,220	2,176,004	131,784	6.06%				
13	ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	2,776,248	2,168,612	(607,636)	-28.02%				
14	TOTAL (12+13)	4,820,468	4,344,616	(475,852)	-10.95%				
15	AVERAGE (50% OF 14)	2,410,234	2,172,308	(237,926)	-10.95%				
16	INTEREST RATE - FIRST DAY OF MONTH	0.05600	0.05600	-	0.00%				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05750	0.05750	-	0.00%				
18	TOTAL (16+17)	0.11350	0.11350	-	0.00%				
19	AVERAGE (50% OF 18)	0.05675	0.05675	-	0.00%				
20	MONTHLY AVERAGE (19/12 Months)	0.00473	0.00473	-	0.00%				
21	INTEREST PROVISION (15x20)	11,400	10,275	(1,125)	-10.95%				

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

COMPANY: CITY GAS COMPANY OF FLORIDA

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

SCF FILE A-3
(REVISED 8/19/93)
PAGE 5 OF 11

ACTUAL FOR THE PERIOD OF:
CURRENT MONTH: 12/97

APRIL 97

Through

MARCH 98

DATE	(A) PURCHASED FROM	(B) PURCHASED FOR	(C) SCH TYPE	(D) SYSTEM SUPPLY	(E) END USE	(F) TOTAL PURCHASED	COMMODITY COST		(I) DEMAND COST	(J) OTHER CHARGES ACA/GRI/FUEL	(K) TOTAL CENTS PER THERM
							(G) THIRD PARTY	(H) PIPELINE			
12/97	FGT		FTS-1					41,057	1,264,713	53,630	---
2	Amoco - 12/97	System Supply	FTS	2,183,330		2,183,330	564,830				25.87
3	CESC - 12/97	System Supply	FTS	881,370		881,370	205,509				23.32
4	Coral - 12/97	System Supply	FTS	2,700,160		2,700,160	700,932				25.96
5	Duke - 12/97	System Supply	FTS	348,810		348,810	80,855				23.18
6	Enron - 12/97	System Supply	FTS	154,710		154,710	34,500				22.30
7	Exxon - 12/97	System Supply	FTS	2,835,970		2,835,970	716,711				25.27
8	Florida Power - 12/97	System Supply	FTS	1,598,670		1,598,670	407,661				25.50
9	H&N - 12/97	System Supply	FTS	2,389,690		2,389,690	597,423				25.00
10	Midcon - 12/97	System Supply	FTS	1,457,720		1,457,720	365,030				25.04
11	NGC - 12/97	System Supply	FTS	477,000		477,000	111,285				23.33
12	Texaco - 12/97	System Supply	FTS	1,661,290		1,661,290	427,616				25.74
13	Unocal - 12/97	System Supply	FTS	75,130		75,130	18,987				25.27
TOTAL				16,763,850	-	16,763,850	4,231,338	41,057	1,264,713	53,630	33.35

FOR THE PERIOD OF:

APRIL 97

Through

MARCH 98

	CURRENT MONTH: 12/97		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
1 RESIDENTIAL	2,185,082	2,083,684	(101,398)	-4.64%	13,937,000	13,835,602	(101,398)	-0.73%
2 COMMERCIAL	4,034,476	3,921,772	(112,704)	-2.79%	31,382,658	31,269,954	(112,704)	-0.36%
3 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
4 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
5 TOTAL FIRM	6,219,558	6,005,456	(214,102)	-3.44%	45,319,658	45,105,556	(214,102)	-0.47%
THERM SALES (INTERRUPTIBLE)								
6 INTERRUPTIBLE	319,256	539,190	219,934	68.89%	2,398,401	2,618,335	219,934	9.17%
7 LARGE INTERRUPTIBLE	203,183	-	(203,183)	-100.00%	5,954,634	5,751,451	(203,183)	-3.41%
8 TRANSPORTATION	2,809,482	-	(2,809,482)	-100.00%	19,920,520	17,111,038	(2,809,482)	-14.10%
9 TOTAL INTERRUPTIBLE	3,331,921	539,190	(2,792,731)	-83.82%	28,273,555	25,480,824	(2,792,731)	-9.88%
10 TOTAL THERM SALES	9,551,479	6,544,646	(3,006,833)	-31.48%	73,593,213	70,586,380	(3,006,833)	-4.09%
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
11 RESIDENTIAL	93,514	98,818	5,304	5.67%	92,563	93,152	589	0.64%
12 COMMERCIAL	4,789	5,245	456	9.52%	4,739	4,790	51	1.08%
13 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
14 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
15 TOTAL FIRM	98,303	104,063	5,760	5.86%	97,302	97,942	640	0.66%
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
16 INTERRUPTIBLE	10	13	3	30.00%	10	11	1	10.00%
17 LARGE INTERRUPTIBLE	1	3	2	200.00%	3	4	1	33.33%
18 TRANSPORTATION	67	-	(67)	-100.00%	59	51	(8)	-13.56%
19 TOTAL INTERRUPTIBLE	78	16	(62)	-79.49%	72	66	(6)	-8.33%
20 TOTAL CUSTOMERS	98,381	104,079	5,698	5.79%	97,374	98,008	634	0.65%
THERM USE PER CUSTOMER								
21 RESIDENTIAL	23	21	(2)	-9.76%	17	17	-	0.00%
22 COMMERCIAL	842	748	(95)	-11.24%	736	725	(11)	-1.49%
23 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
24 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
25 INTERRUPTIBLE	31,926	41,476	9,550	29.91%	26,649	26,448	(201)	-0.75%
26 LARGE INTERRUPTIBLE	203,183	-	(203,183)	-100.00%	220,542	159,763	(60,779)	-27.56%
27 TRANSPORTATION	41,933	-	(41,933)	-100.00%	37,515	37,279	(236)	-0.63%

CONVERSION FACTOR CALCULATION

CITY GAS COMPANY OF FLORIDA
ACTUAL FOR THE PERIOD OF:

APRIL 97

through

MARCH 98

SCHEDULE A-6
(REVISED 8/19/93)
PAGE 8 OF 11

	(A) APR	(B) MAY	(C) JUN	(D) JUL	(E) AUG	(F) SEP	(G) OCT	(H) NOV	(I) DEC	(J) JAN	(K) FEB	(L) MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	1.0480	1.0392	1.0422	1.0451	1.0460	1.0422	1.0441	1.0480	1.0518			
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.0840	1.0750	1.0780	1.0810	1.0820	1.0780	1.0800	1.0840	1.0880	0.0000	0.0000	0.0000

COMPANY:
CITY GAS COMPANY OF FLORIDA

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

CONFIDENTIAL

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

PAGE 1 OF 11

	APRIL 97		Through		PERIOD TO DATE		DIFFERENCE		
	CURRENT MONTH: 1/98		DIFFERENCE		(E)	(F)	DIFFERENCE		
	(A) ACTUAL	(B) ORG. EST.	(C) AMOUNT	(D) %	ACTUAL	ORG. EST.	(G) AMOUNT	(H) %	
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment (Line 8 A-1 support detail)	38,506	32,621	5,886	18.04	321,675	312,133	9,542	3.06	
2 NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	24,988	24,988	-	-	142,475	147,106	(4,631)	(3.15)	
3 SWING SERVICE (Line 16 A-1 support detail)	-	-	-	-	-	-	-	-	
4 COMMODITY (Other) (Line 24 A-1 support detail)	1,440,659	2,285,819	(845,160)	(36.97)	13,890,496	15,217,490	(1,326,994)	(8.72)	
5 DEMAND (Line 32 - 29 A-1 support detail)	1,249,235	1,351,950	(102,715)	(7.60)	9,566,557	10,002,855	(436,298)	(4.36)	
6 OTHER (Line 40 A-1 support detail)	6,685	4,423	2,262	51.14	49,659	46,651	3,008	6.45	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	
8 DEMAND	-	-	-	-	-	-	-	-	
9	-	-	-	-	-	-	-	-	
10 Second Prior Month Purchase Adj (OPTIONAL)	-	-	-	-	-	-	-	-	
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	2,760,073	3,699,801	(939,728)	(25.40)	23,970,862	25,726,235	(1,755,373)	(6.82)	
12 NET UNBILLED	-	-	-	-	-	-	-	-	
13 COMPANY USE (Line 39 - Page 11)	(4,685)	(7,176)	2,491	(34.72)	(49,326)	(54,981)	5,655	(10.28)	
14 TOTAL THERM SALES	2,849,644	3,692,625	(842,981)	(22.83)	29,760,102	30,678,871	(918,769)	(2.99)	
THERMS PURCHASED									
15 COMMODITY (Pipeline) Billing Determinants Only (Line 8 A-1 support detail)	11,360,700	7,729,936	3,630,764	46.97	111,792,070	98,858,873	12,933,197	13.08	
16 NO NOTICE SERVICE RESERVATION Bill Determinants Only (Line 29 A-1 support detail)	3,007,000	3,000,700	6,300	0.21	17,401,500	17,395,200	6,300	0.04	
17 SWING SERVICE Commodity	-	-	-	-	-	-	-	-	
18 COMMODITY (Other) Commodity (Line 24 A-1 support detail)	6,517,804	7,729,936	(1,212,132)	(15.68)	55,891,517	57,529,257	(1,637,740)	(2.85)	
19 DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	24,076,770	24,495,270	(418,500)	(1.71)	167,757,100	168,580,600	(823,500)	(0.49)	
20 OTHER Commodity (Line 40 A-1 support detail)	12,514	11,234	1,280	11.39	93,011	92,596	415	0.45	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	
22 DEMAND	-	-	-	-	-	-	-	-	
23	-	-	-	-	-	-	-	-	
24 TOTAL PURCHASES (17+18+20)-(21+23)	6,530,318	7,741,170	(1,210,852)	(15.64)	55,964,528	57,621,853	(1,637,325)	(2.84)	
25 NET UNBILLED	-	-	-	-	-	-	-	-	
26 COMPANY USE (Line 39 - Page 11)	(11,936)	(15,000)	3,064	(20.43)	(112,543)	(118,716)	6,173	(5.20)	
27 TOTAL THERM SALES (24-26 Estimated only)	6,345,207	7,726,170	(1,380,963)	(17.87)	60,017,900	61,201,512	(1,183,612)	(1.93)	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.00339	0.00422	(0.00083)	(19.67)	0.00288	0.00316	(0.00028)	(8.86)	
29 NO NOTICE SERVICE (2/16)	0.00831	0.00833	(0.00002)	(0.24)	0.00819	0.00846	(0.00027)	(3.19)	
30 SWING SERVICE (3/17)	-	-	-	-	-	-	-	-	
31 COMMODITY (Other) (4/18)	0.22103	0.29571	(0.07468)	(25.25)	0.24853	0.26452	(0.01599)	(6.04)	
32 DEMAND (5/19)	0.05189	0.05519	(0.00330)	(5.98)	0.05703	0.05934	(0.00231)	(3.89)	
33 OTHER (6/20)	0.53420	0.39372	0.14048	35.68	0.53390	0.50381	0.03009	5.97	
LESS END-USE CONTRACT									
34 COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-	
35 DEMAND (8/22)	-	-	-	-	-	-	-	-	
36 (9/23)	-	-	-	-	-	-	-	-	
37 TOTAL COST (11/24)	0.42266	0.47794	(0.05528)	(11.57)	0.42817	0.44647	(0.01830)	(4.10)	
38 NET UNBILLED (12/25)	-	-	-	-	-	-	-	-	
39 COMPANY USE (13/26)	0.39247	0.47840	(0.08593)	(17.96)	0.43829	0.46313	(0.02484)	(5.36)	
40 TOTAL THERM SALES (11/27)	0.43499	0.47867	(0.04368)	(9.16)	0.39940	0.42035	(0.02095)	(4.98)	
41 TRUE-UP (E-2)	0.05753	0.05753	-	-	0.05753	0.05753	-	-	
42 TOTAL COST OF GAS (40+41)	0.49252	0.53640	(0.04388)	(8.18)	0.45693	0.47788	(0.02095)	(4.38)	
43 REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.49437	0.53842	(0.04405)	(8.18)	0.45865	0.47968	(0.02103)	(4.38)	
45 PGA FACTOR ROUNDED TO NEAREST .001	0.494	0.538	(0.044)	(8.18)	0.459	0.480	(0.021)	(4.37)	

COMPANY: CITY GAS COMPANY OF FLORIDA		COMPARISON OF ACTUAL VERSUS FLEX-DOWN ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR				SCHEDULE A-1/R (REVISED 6/08/94) (Flex Down) PAGE 2 OF 11			
ESTIMATED FOR THE PERIOD OF:		APRIL 97		Through		MARCH 98			
		CURRENT MONTH: 1/98		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
COST OF GAS PURCHASED		ACTUAL	FLEX DOWN ESTIMATE	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment (Line 8 A-1 support detail)	38,506	16,490	22,016	133.51	321,675	260,491	61,184	23.49
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	24,988	24,988	-	-	142,475	142,475	-	-
3	SWING SERVICE (Line 16 A-1 support detail)	-	-	-	-	-	-	-	-
4	COMMODITY (Other) (Line 24 A-1 support detail)	1,440,659	1,959,209	(518,550)	(26.47)	13,890,496	14,889,879	(999,383)	(6.71)
5	DEMAND (Line 32-29 A-1 support detail)	1,249,235	1,227,079	22,156	1.81	9,566,557	9,518,504	48,053	0.50
6	OTHER (Line 40 A-1 support detail)	6,685	4,423	2,262	51.14	49,659	46,539	3,120	6.70
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
8	DEMAND	-	-	-	-	-	-	-	-
9		-	-	-	-	-	-	-	-
10	Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-
11	TOTAL COST(1+2+3+4+5+6+10)-(7+8+9)	2,760,073	3,232,189	(472,116)	(14.61)	23,970,862	24,857,868	(887,026)	(3.57)
12	NET UNBILLED	-	-	-	-	-	-	-	-
13	COMPANY USE (Line 39 - Page 11)	(4,685)	(6,184)	1,499	(24.25)	(49,326)	(53,551)	4,225	(7.89)
14	TOTAL THERM SALES	2,849,644	3,226,005	(376,361)	(11.67)	29,760,102	29,811,953	(51,851)	(0.17)
THERMS PURCHASED									
15	COMMODITY (Pipeline) Billing Determinants Only (Line 8 A-1 support detail)	11,360,700	7,844,240	3,516,460	44.83	111,792,070	98,563,410	13,228,660	13.42
16	NO NOTICE SERVICE RESERVATION Bill Determinants Only (Line 29 A-1 support detail)	3,007,000	3,007,000	-	-	17,401,500	17,401,500	-	-
17	SWING SERVICE Commodity	-	-	-	-	-	-	-	-
18	COMMODITY (Other) Commodity (Line 24 A-1 support detail)	6,517,804	7,844,240	(1,326,436)	(16.91)	55,891,517	57,233,794	(1,342,277)	(2.35)
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	24,076,770	20,441,973	3,634,797	17.78	167,757,100	160,474,006	7,283,094	4.54
20	OTHER Commodity (Line 40 A-1 support detail)	12,514	11,234	1,280	11.39	93,011	92,596	415	0.45
LESS END-USE CONTRACT									
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
22	DEMAND	-	-	-	-	-	-	-	-
23		-	-	-	-	-	-	-	-
24	TOTAL PURCHASES (17+18+20)-(21+23)	6,530,318	7,855,474	(1,325,156)	(16.87)	55,984,528	57,326,390	(1,341,862)	(2.34)
25	NET UNBILLED	(11,936)	(15,000)	3,064	-	(112,543)	(118,716)	6,173	(5.20)
26	COMPANY USE (Line 39 - Page 11)	-	-	-	-	-	-	-	-
27	TOTAL THERM SALES (24-26 Estimated only)	6,345,207	7,840,474	(1,495,267)	(19.07)	60,667,925	61,556,074	(888,149)	(1.44)
CENTS PER THERM									
28	COMMODITY (Pipeline) (1/15)	0.00339	0.00210	0.00129	61.43	0.00288	0.00264	0.00024	9.09
29	NO NOTICE SERVICE (2/16)	0.00831	0.00831	-	-	0.00819	0.00819	-	-
30	SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31	COMMODITY (Other) (4/18)	0.22103	0.24076	(0.02873)	(11.50)	0.24853	0.26016	(0.01163)	(4.47)
32	DEMAND (5/19)	0.05189	0.06003	(0.00814)	(13.56)	0.05703	0.05931	(0.00228)	(3.84)
33	OTHER (6/20)	0.53420	0.39372	0.14048	35.68	0.53390	0.50260	0.03130	6.23
LESS END-USE CONTRACT									
34	COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35	DEMAND (8/22)	-	-	-	-	-	-	-	-
36		-	-	-	-	-	-	-	-
37	TOTAL COST (11/24)	0.42266	0.41140	0.01126	2.72	0.42817	0.43362	(0.00545)	(1.25)
38	NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39	COMPANY USE (13/26)	0.39247	0.41227	(0.01980)	(4.80)	0.43829	0.45108	(0.01279)	(2.84)
40	TOTAL THERM SALES (11/27)	0.43499	0.41224	0.02275	5.52	0.39512	0.40383	(0.00871)	(2.16)
41	TRUE-UP (E-2)	0.05753	0.05753	-	-	0.05753	0.05753	-	-
42	TOTAL COST OF GAS (40+41)	0.49252	0.46977	0.02275	4.84	0.45265	0.46136	(0.00871)	(1.89)
43	REVENUE TACK FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.49437	0.47154	0.02283	4.84	0.45435	0.46309	(0.00874)	(1.89)
45	PGA FACTOR BOUNDED TO NEAREST .001	0.494	0.472	0.022	4.66	0.454	0.463	(0.009)	(1.94)

COMPANY:	PURCHASED GAS ADJUSTMENT			PAGE 3 OF 11
CITY GAS COMPANY OF FLORIDA	COST RECOVERY CLAUSE CALCULATION			
SCHEDULE A-1 SUPPORTING DETAIL				
FOR THE PERIOD: APRIL 97 THROUGH MARCH 98				
CURRENT MONTH: 1/98				
COMMODITY (Pipeline)	(A) THERMS	(B) INV. AMOUNT	(C) COST PER THERM	
1 Commodity Pipeline - Scheduled FTS (Line 1 Page 10)	11,361,660	38,510.24	0.00339	
2 Commodity Pipeline - Scheduled ITS				
3 No Notice Commodity Adjustment				
4 Commodity True-up (Line 2+3 Page 10)	(960)	(4.29)	0.00447	
5 Commodity Adjustments				
6 Commodity Adjustments				
7				
8 TOTAL COMMODITY (Pipeline)	11,360,700	38,505.95	0.00339	
	Sched A-1 Ln 15	Sched A-1 Ln 1	Sched A-1 Ln 28	
SWING SERVICE				
9 Swing Service Scheduled				
10 Alert Day Volumes - FGT				
11 Operational Flow Order Volumes - FGT				
12 Less Alert Day Volumes Direct Billed to Others				
13 Operating Account Balancing				
14 Other - Net market delivery imbalance				
15				
16 TOTAL SWING SERVICE	0	0.00	0.00	
	Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30	
COMMODITY OTHER				
17 Commodity Other - Scheduled FTS (Line 4 Page 10) (Line 72 Page 10)	11,360,700	2,593,933.38	0.22833	
18 Commodity Other - Scheduled ITS				
19 Imbalance Cashout - FGT (Line 15 Page 10)		5,029.72		
20 Imbalance Cashout - Other Shippers (Line 24 Page 11)		0.00		
21 Imbalance Cashout - Transporting Cust (Line 15 Page 11)		5,199.48		
22 True-up - Other Shippers (Line 59 Page 10)		(2,182.34)		
23 Less OSS, Margin Sharing, Company Use, and Refund (Lines 37+38+39+40 Page 11)	(4,842,896)	(1,161,320.77)	0.23980	
24 TOTAL COMMODITY (Other)	6,517,804	1,440,659.47	0.22103	
	Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31	
DEMAND				
25 Demand (Pipeline) Entitlement (Line 9 Page 10 Less Line 26 and 29 Support Detail)	24,076,770	1,235,984.10	0.05134	
26 Less Relinquished to End-Users (Line 6+13 Page 9)	0	0.00	0.00000	
27 Less Relinquished Off System				
28 Other - Firm winter supply				
29 Demand - No Notice (Line 19 Page 9)	3,007,000	24,988.17	0.00831	
30 Revenue Sharing - FGT				
31 Other - Storage Demand (Line 31 Page 11)		13,250.93		
32 TOTAL DEMAND	27,083,770	1,274,223.20	0.04705	
	Sched A-1 Line 19+16	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29	
OTHER				
33 Other - Monthly purchase from Peoples Gas (Line 17 Page 9)	12,513.90	6,684.68	0.53418	
34 Peak Shaving				
35 Storage withdrawal				
36 Other				
37 Other				
38 Other				
39 Other				
40 TOTAL OTHER	12,513.90	6,684.68	0.53418	
	Schedule A-1 Line 20	Schedule A-1 Line 6	Schedule A-1 Line 33	

COMPANY:

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2

CITY GAS COMPANY OF FLORIDA

(REVISED 6/08/94)

FOR THE PERIOD OF:

APRIL 97

Through

MARCH 98

PAGE 4 OF 11

	CURRENT MONTH: 1/98		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (Sch A-1 Flx down line 4+6)	1,447,344	1,963,632	516,288	26.29%	13,940,155	14,936,418	996,263	6.67%
2 TRANSP GAS COST (Sch A-1 Flx down line 1+2+3+5)	1,312,729	1,268,557	(44,172)	-3.48%	10,030,707	9,921,470	(109,237)	-1.10%
3 TOTAL	2,760,073	3,232,189	472,116	14.61%	23,970,862	24,857,888	887,026	3.57%
4 FUEL REVENUES (Sch A-1 Flx down line 14) (NET OF REVENUE TAX)	2,849,644	3,226,005	376,361	11.67%	29,760,102	29,811,953	51,851	0.17%
5 TRUE-UP (COLLECTED) OR REFUNDED	(376,194)	(376,194)	-	0.00%	(3,761,940)	(3,761,940)	-	0.00%
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,473,450	2,849,811	376,361	13.21%	25,998,162	26,050,013	51,851	0.20%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(286,623)	(382,378)	(95,755)	25.04%	2,027,300	1,192,125	(835,175)	-70.06%
8 INTEREST PROVISION-THIS PERIOD (21)	13,284	8,390	(4,894)	-58.33%	26,150	20,131	(6,019)	-29.90%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	2,787,648	2,178,887	(608,761)	-27.94%	(2,924,887)	(2,924,887)	-	0.00%
9A ADJUST BEGINNING ESTIMATE	-	(386,892)	(386,892)	100.00%	-	(255,108)	(255,108)	100.00%
9B BEGINNING OF PERIOD TRUE-UP AND INTEREST	2,787,648	1,791,995	(995,653)	-55.56%	(2,924,887)	(3,179,995)	(255,108)	8.02%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	376,194	376,194	-	0.00%	3,761,940	3,761,940	-	0.00%
10a Refund (if applicable)	-	-	-	---	-	-	-	---
10b Refund of interim rate increase	-	-	-	---	-	-	-	---
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	2,890,503	1,794,201	(1,096,302)	-61.10%	2,890,503	1,794,201	(1,096,302)	-61.10%
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	2,787,648	1,791,995	(995,653)	-55.56%				
13 ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	2,877,219	1,785,811	(1,091,408)	-61.12%				
14 TOTAL (12+13)	5,664,867	3,577,806	(2,087,061)	-58.33%				
15 AVERAGE (50% OF 14)	2,832,434	1,788,903	(1,043,531)	-58.33%				
16 INTEREST RATE - FIRST DAY OF MONTH	0.05750	0.05750	-	0.00%				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05500	0.05500	-	0.00%				
18 TOTAL (16+17)	0.11250	0.11250	-	0.00%				
19 AVERAGE (50% OF 18)	0.05625	0.05625	-	0.00%				
20 MONTHLY AVERAGE (19/12 Months)	0.00469	0.00469	-	0.00%				
21 INTEREST PROVISION (15x20)	13,284	8,390	(4,894)	-58.33%				

* If line 5 is a refund add to line 4

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

COMPANY: CITY GAS COMPANY OF FLORIDA

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

SCHEDULE A-3
(REVISED 8/19/93)
PAGE 5 OF 11

ACTUAL FOR THE PERIOD OF:
CURRENT MONTH: 1/98

APRIL 97

Through

MARCH 98

DATE	(A) PURCHASED FROM	(B) PURCHASED FOR	(C) SCH TYPE	(D) SYSTEM SUPPLY	(E) END USE	(F) TOTAL PURCHASED	COMMODITY COST		(I) DEMAND COST	(J) OTHER CHARGES ACA/GRI/FUEL	(K) TOTAL CENTS PER THERM
							(G) THIRD PARTY	(H) PIPELINE			
1/98	FGT		FTS-1					29,424	1,260,972	38,506	---
2 *	Amoco - 1/98	System Supply	FTS	1,660,980		1,660,980	355,718				21.42
3 *	Coral - 1/98	System Supply	FTS	51,570		51,570	10,907				21.15
4 *	Duke - 1/98	System Supply	FTS	618,870		618,870	134,914				21.80
5 *	Exxon - 1/98	System Supply	FTS	2,520,620		2,520,620	569,183				22.18
6 *	Florida Power - 1/98	System Supply	FTS	1,630,600		1,630,600	371,777				22.80
7 *	FP&L - 1/98	System Supply	FTS	291,960		291,960	60,455				20.71
8 *	H&N - 1/98	System Supply	FTS	803,730		803,730	168,406				20.95
9 *	Idaho - 1/98	System Supply	FTS	255,750		255,750	59,308				23.19
10 *	Midcon - 1/98	System Supply	FTS	1,729,760		1,729,760	389,894				22.54
11 *	NGC - 1/98	System Supply	FTS	493,960		493,960	110,363				22.34
12 *	Texaco - 1/98	System Supply	FTS	1,661,290		1,661,290	373,008				22.45
TOTAL				11,719,090	-	11,719,090	2,593,933	29,424	1,260,972	38,506	33.47

FOR THE PERIOD OF:

APRIL 97

Through

MARCH 98

	CURRENT MONTH: 1/98		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
1 RESIDENTIAL	2,229,880	2,927,244	697,364	31.27%	16,166,880	16,762,846	595,966	3.69%
2 COMMERCIAL	3,660,966	4,516,146	855,180	23.36%	35,043,624	35,786,100	742,476	2.12%
3 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
4 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
5 TOTAL FIRM	5,890,846	7,443,390	1,552,544	26.36%	51,210,504	52,548,946	1,338,442	2.61%
THERM SALES (INTERRUPTIBLE)								
6 INTERRUPTIBLE	293,570	570,040	276,470	94.18%	2,691,971	3,188,375	496,404	18.44%
7 LARGE INTERRUPTIBLE	160,791	-	(160,791)	-100.00%	6,115,425	5,751,451	(363,974)	-5.95%
8 TRANSPORTATION	3,213,162	-	(3,213,162)	-100.00%	23,133,682	17,111,038	(6,022,644)	-26.03%
9 TOTAL INTERRUPTIBLE	3,667,523	570,040	(3,097,483)	-84.46%	31,941,078	26,050,864	(5,890,214)	-18.44%
10 TOTAL THERM SALES	9,558,369	8,013,430	(1,544,939)	-16.16%	83,151,582	78,599,810	(4,551,772)	-5.47%
NUMBER OF CUSTOMERS (FIRM)				AVG. NO. OF CUSTOMERS PERIOD TO DATE				
11 RESIDENTIAL	93,611	99,262	5,651	6.04%	92,668	93,763	1,095	1.18%
12 COMMERCIAL	4,795	5,278	483	10.07%	4,745	4,839	94	1.98%
13 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
14 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
15 TOTAL FIRM	98,406	104,540	6,134	6.23%	97,413	98,602	1,189	1.22%
NUMBER OF CUSTOMERS (INTERRUPTIBLE)				AVG. NO. OF CUSTOMERS PERIOD TO DATE				
16 INTERRUPTIBLE	10	13	3	30.00%	10	11	1	10.00%
17 LARGE INTERRUPTIBLE	1	3	2	200.00%	3	4	1	33.33%
18 TRANSPORTATION	74	-	(74)	-100.00%	60	46	(14)	-23.33%
19 TOTAL INTERRUPTIBLE	85	16	(69)	-81.18%	73	61	(12)	-16.44%
20 TOTAL CUSTOMERS	98,491	104,556	6,065	6.16%	97,486	98,663	1,177	1.21%
THERM USE PER CUSTOMER								
21 RESIDENTIAL	24	29	6	23.80%	17	18	1	5.88%
22 COMMERCIAL	763	856	92	12.07%	739	740	1	0.14%
23 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
24 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
25 INTERRUPTIBLE	29,357	43,849	14,492	49.36%	26,920	28,985	2,065	7.67%
26 LARGE INTERRUPTIBLE	160,791	-	(160,791)	-100.00%	203,848	143,786	(60,062)	-29.46%
27 TRANSPORTATION	43,421	-	(43,421)	-100.00%	38,556	37,198	(1,358)	-3.52%

CONVERSION FACTOR CALCULATION

CITY GAS COMPANY OF FLORIDA
ACTUAL FOR THE PERIOD OF:

APRIL 97

through

MARCH 98

SCHEDULE A-6
(REVISED 8/19/93)
PAGE 8 OF 11

	(A) APR	(B) MAY	(C) JUN	(D) JUL	(E) AUG	(F) SEP	(G) OCT	(H) NOV	(I) DEC	(J) JAN	(K) FEB	(L) MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0480	1.0392	1.0422	1.0451	1.0460	1.0422	1.0441	1.0480	1.0518	1.0567		
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.0840	1.0750	1.0780	1.0810	1.0820	1.0780	1.0800	1.0840	1.0880	1.0930	0.0000	0.0000

COMPANY:
CITY GAS COMPANY OF FLORIDA

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

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

PAGE 1 OF 11

	APRIL 97		Through		MARCH 98				
	CURRENT MONTH: 2/98		DIFFERENCE		PERIOD TO DATE		DIFFERENCE		
	(A) ACTUAL	(B) ORG. EST.	(C) AMOUNT	(D) %	(E) ACTUAL	(F) ORG. EST.	(G) AMOUNT	(H) %	
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment (Line 8 A-1 support detail)	41,914	30,101	11,813	39.24	363,589	342,234	21,355	6.24	
2 NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	22,570	22,570	-	-	165,045	169,676	(4,631)	(2.73)	
3 SWING SERVICE (Line 16 A-1 support detail)	-	-	-	-	-	-	-	-	
4 COMMODITY (Other) (Line 24 A-1 support detail)	1,860,209	2,035,107	(174,898)	(8.59)	15,750,705	17,252,597	(1,501,892)	(8.71)	
5 DEMAND (Line 32 - 29 A-1 support detail)	1,108,658	1,221,116	(112,458)	(9.21)	10,675,215	11,223,971	(548,756)	(4.89)	
6 OTHER (Line 40 A-1 support detail)	6,869	4,647	2,222	47.82	56,528	51,298	5,230	10.20	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	
8 DEMAND	-	-	-	-	-	-	-	-	
9	-	-	-	-	-	-	-	-	
10 Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-	
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	3,040,220	3,313,541	(273,321)	(8.25)	27,011,082	29,039,776	(2,028,694)	(6.99)	
12 NET UNBILLED	-	-	-	-	-	-	-	-	
13 COMPANY USE (Line 39 - Page 11)	(3,125)	(6,700)	3,575	(53.35)	(52,451)	(61,681)	9,229	(14.96)	
14 TOTAL THERM SALES	1,976,519	3,306,841	(1,330,322)	(40.23)	31,736,621	33,985,712	(2,249,091)	(6.62)	
THERMS PURCHASED									
15 COMMODITY (Pipeline) Billing Determinants Only (Line 8 A-1 support detail)	13,194,200	7,132,966	6,061,234	84.97	124,986,270	105,991,839	18,994,431	17.92	
16 NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	2,716,000	2,716,000	-	-	20,117,500	20,111,200	6,300	0.03	
17 SWING SERVICE Commodity	-	-	-	-	-	-	-	-	
18 COMMODITY (Other) Commodity (Line 24 A-1 support detail)	9,009,095	7,132,966	1,876,129	26.30	64,900,612	64,662,223	238,389	0.37	
19 DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	21,287,760	22,124,760	(837,000)	(3.78)	189,044,860	190,705,360	(1,660,500)	(0.87)	
20 OTHER Commodity (Line 40 A-1 support detail)	12,788	11,234	1,554	13.83	105,799	103,830	1,969	1.90	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	
22 DEMAND	-	-	-	-	-	-	-	-	
23	-	-	-	-	-	-	-	-	
24 TOTAL PURCHASES (17+18+20)-(21+23)	9,021,883	7,144,200	1,877,683	26.28	65,006,411	64,766,053	240,358	0.37	
25 NET UNBILLED	-	-	-	-	-	-	-	-	
26 COMPANY USE (Line 39 - Page 11)	(8,505)	(15,000)	6,495	(43.30)	(121,048)	(133,716)	12,668	(9.47)	
27 TOTAL THERM SALES (24-26 Estimated only)	4,832,114	7,129,200	(2,297,086)	(32.22)	64,850,014	68,330,712	(3,480,698)	(5.09)	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.00318	0.00422	(0.00104)	(24.64)	0.00291	0.00323	(0.00032)	(9.91)	
29 NO NOTICE SERVICE (2/16)	0.00831	0.00831	-	-	0.00820	0.00844	(0.00024)	(2.84)	
30 SWING SERVICE (3/17)	-	-	-	-	-	-	-	-	
31 COMMODITY (Other) (4/18)	0.20648	0.28531	(0.07883)	(27.63)	0.24269	0.26681	(0.02412)	(9.04)	
32 DEMAND (5/19)	0.05208	0.05519	(0.00311)	(5.64)	0.05647	0.05886	(0.00239)	(4.06)	
33 OTHER (6/20)	0.53714	0.41365	0.12349	29.85	0.53430	0.49406	0.04024	8.14	
LESS END-USE CONTRACT									
34 COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-	
35 DEMAND (8/22)	-	-	-	-	-	-	-	-	
36 (9/23)	-	-	-	-	-	-	-	-	
37 TOTAL COST (11/24)	0.33698	0.46381	(0.12683)	(27.35)	0.41551	0.44838	(0.03287)	(7.33)	
38 NET UNBILLED (12/25)	-	-	-	-	-	-	-	-	
39 COMPANY USE (13/26)	0.36747	0.44667	(0.07920)	(17.73)	0.43331	0.46128	(0.02797)	(6.06)	
40 TOTAL THERM SALES (11/27)	0.62917	0.46478	0.16439	35.37	0.41652	0.42499	(0.00847)	(1.99)	
41 TRUE-UP (E-2)	0.05753	0.05753	-	-	0.05753	0.05753	-	-	
42 TOTAL COST OF GAS (40+41)	0.68670	0.52231	0.16439	31.47	0.47405	0.48252	(0.00847)	(1.76)	
43 REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.68928	0.52427	0.16501	31.47	0.47583	0.48433	(0.00850)	(1.76)	
45 PGA FACTOR ROUNDED TO NEAREST .001	0.689	0.524	0.165	31.49	0.476	0.484	(0.008)	(1.65)	

COMPANY:		COMPARISON OF ACTUAL VERSUS FLEX-DOWN ESTIMATE				SCHEDULE A-1/R			
CITY GAS COMPANY OF FLORIDA		OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR				(REVISED 6/08/94)			
ESTIMATED FOR THE PERIOD OF:		APRIL 97		Through		MARCH 98		(Flex Down) PAGE 2 OF 11	
		CURRENT MONTH: 298		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
COST OF GAS PURCHASED		ACTUAL	FLEX DOWN ESTIMATE	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment (Line 8 A-1 support detail)	41,914	23,185	18,729	80.78	363,589	283,676	79,913	28.17
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	22,570	24,988	(2,418)	(9.68)	165,045	167,463	(2,418)	(1.44)
3	SWING SERVICE (Line 16 A-1 support detail)	-	-	-	-	-	-	-	-
4	COMMODITY (Other) (Line 24 A-1 support detail)	1,860,209	1,567,801	292,408	18.65	15,750,705	16,457,680	(706,975)	(4.30)
5	DEMAND (Line 32-29 A-1 support detail)	1,108,658	1,029,962	78,696	7.64	10,675,215	10,548,466	126,749	1.20
6	OTHER (Line 40 A-1 support detail)	6,869	4,647	2,222	47.82	56,528	51,186	5,342	10.44
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
8	DEMAND	-	-	-	-	-	-	-	-
9		-	-	-	-	-	-	-	-
10	Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-
11	TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	3,040,220	2,650,583	389,637	14.70	27,011,082	27,508,471	(497,389)	(1.81)
12	NET UNBILLED	-	-	-	-	-	-	-	-
13	COMPANY USE (Line 39 - Page 11)	(3,125)	(5,590)	2,465	(44.09)	(52,451)	(59,141)	6,690	(11.31)
14	TOTAL THERM SALES	1,976,519	2,644,992	(668,473)	(25.27)	31,736,621	32,456,945	(720,324)	(2.22)
THERMS PURCHASED									
15	COMMODITY (Pipeline) Billing Determinants Only (Line 8 A-1 support detail)	13,194,200	7,115,920	6,078,280	85.42	124,986,270	105,679,330	19,306,940	18.27
16	NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	2,716,000	3,007,000	(291,000)	(9.68)	20,117,500	20,408,500	(291,000)	(1.43)
17	SWING SERVICE Commodity	-	-	-	-	-	-	-	-
18	COMMODITY (Other) Commodity (Line 24 A-1 support detail)	9,009,095	7,115,920	1,893,175	26.60	64,900,612	64,349,714	550,898	0.86
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	21,287,780	18,615,024	2,672,736	14.36	189,044,860	179,089,030	9,955,830	5.56
20	OTHER Commodity (Line 40 A-1 support detail)	12,788	11,234	1,554	13.83	105,799	103,830	1,969	1.90
LESS END-USE CONTRACT									
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
22	DEMAND	-	-	-	-	-	-	-	-
23		-	-	-	-	-	-	-	-
24	TOTAL PURCHASES (17+18+20)-(21+23)	9,021,883	7,127,154	1,894,729	26.58	65,006,411	64,453,544	552,867	0.86
25	NET UNBILLED	-	-	-	-	-	-	-	-
26	COMPANY USE (Line 39 - Page 11)	(8,505)	(15,000)	6,495	-	(121,048)	(133,716)	12,668	(9.47)
27	TOTAL THERM SALES (24-26 Estimated only)	4,832,114	7,112,154	(2,280,040)	(32.06)	65,500,039	68,668,228	(3,168,189)	(4.61)
CENTS PER THERM									
28	COMMODITY (Pipeline) (1/15)	0.00318	0.00326	(0.00008)	(2.45)	0.00291	0.00268	0.00023	8.58
29	NO NOTICE SERVICE (2/16)	0.00831	0.00831	-	-	0.00820	0.00821	(0.00001)	(0.12)
30	SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31	COMMODITY (Other) (4/18)	0.20648	0.22032	(0.01384)	(6.28)	0.24269	0.25575	(0.01306)	(5.11)
32	DEMAND (5/19)	0.05208	0.05533	(0.00325)	(5.87)	0.05647	0.05890	(0.00243)	(4.13)
33	OTHER (6/20)	0.53714	0.41365	0.12349	29.85	0.53430	0.49298	0.04132	8.38
LESS END-USE CONTRACT									
34	COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35	DEMAND (8/22)	-	-	-	-	-	-	-	-
36		-	-	-	-	-	-	-	-
37	TOTAL COST (11/24)	0.33698	0.37190	(0.03492)	(9.39)	0.41551	0.42680	(0.01129)	(2.65)
38	NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39	COMPANY USE (13/26)	0.36747	0.37269	(0.00522)	(1.40)	0.43331	0.44229	(0.00898)	(2.03)
40	TOTAL THERM SALES (11/27)	0.62917	0.37268	0.25649	68.82	0.41238	0.40060	0.01178	2.94
41	TRUE-UP (E-2)	0.05753	0.05753	-	-	0.05753	0.05753	-	-
42	TOTAL COST OF GAS (40+41)	0.68670	0.43021	0.25649	59.62	0.46991	0.45813	0.01178	2.57
43	REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.68928	0.43183	0.25745	59.62	0.47168	0.45985	0.01183	2.57
45	PGA FACTOR ROUNDED TO NEAREST .001	0.689	0.432	0.257	59.49	0.472	0.460	0.012	2.61

COMPANY:
CITY GAS COMPANY OF FLORIDA

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

PAGE 3 OF 11

FOR THE PERIOD: APRIL 97 THROUGH MARCH 98

CURRENT MONTH: 2/98

	(A)	(B)	(C)
COMMODITY (Pipeline)	THERMS	INV. AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS (Line 1 Page 10)	13,178,800	41,851.67	0.00318
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment			
4 Commodity True-up (Line 2+3 Page 10)	15,400	62.10	0.00403
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	13,194,200	41,913.77	0.00318
	Sched A-1 Ln 15	Sched A-1 Ln 1	Sched A-1 Ln 28
SWING SERVICE			
9 Swing Service Scheduled			
10 Alert Day Volumes - FGT			
11 Operational Flow Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed to Others			
13 Operating Account Balancing			
14 Other - Net market delivery imbalance			
15			
16 TOTAL SWING SERVICE	0	0.00	0.00
	Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS (Line 4 Page 10) (Line 68 Page 10)	13,194,200	2,700,463.63	0.20467
18 Commodity Other - Scheduled ITS			
19 Imbalance Cashout - FGT (Line 15 Page 10)		24,582.41	
20 Imbalance Cashout - Other Shippers (Line 24 Page 11)		0.00	
21 Imbalance Cashout - Transporting Cust (Line 15 Page 11)		0.00	
22 True-up - Other Shippers (Line 56 Page 10)		1,318.01	
23 Less: OSS, Margin Sharing, Company Use, and Refund (Lines 37+38+39+40 Page 11)	(4,185,105)	(866,154.73)	0.20696
24 TOTAL COMMODITY (Other)	9,009,095	1,860,209.32	0.20648
	Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31
DEMAND			
25 Demand (Pipeline) Entitlement (Line 9 Page 10 Less: Line 26 and 29 Support Detail)	21,706,260	1,105,150.22	0.05091
26 Less Relinquished to End-Users (Line 6+13 Page 9)	(418,500)	(9,743.30)	0.02328
27 Less Relinquished Off System			
28 Other - Firm winter supply			
29 Demand - No Notice (Line 19 Page 9)	2,716,000	22,569.96	0.00831
30 Revenue Sharing - FGT			
31 Other - Storage Demand (Line 31 Page 11)		13,250.93	
32 TOTAL DEMAND	24,003,760	1,131,227.81	0.04713
	Sched A-1 Line 19+16	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29
OTHER			
33 Other - Monthly purchase from Peoples Gas (Line 17 Page 10)	12,787.50	6,868.67	0.53714
34 Peak Shaving			
35 Storage withdrawal			
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER	12,787.50	6,868.67	0.53714
	Schedule A-1 Line 20	Schedule A-1 Line 6	Schedule A-1 Line 33

COMPANY:		CALCULATION OF TRUE-UP AND INTEREST PROVISION				SCHEDULE A-2			
CITY GAS COMPANY OF FLORIDA						(REVISED 6/08/94)			
FOR THE PERIOD OF:		APRIL 97	Through	MARCH 98		PAGE 4 OF 11			
		CURRENT MONTH: 2/98		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
TRUE-UP CALCULATION									
1	PURCHASED GAS COST (Sch A-1 Flx down line 4+6)	1,867,078	1,572,448	(294,630)	-18.74%	15,807,233	16,508,866	701,633	4.25%
2	TRANSP GAS COST (Sch A-1 Flx down line 1+2+3+5)	1,173,142	1,078,135	(95,007)	-8.81%	11,203,849	10,999,605	(204,244)	-1.86%
3	TOTAL	3,040,220	2,650,583	(389,637)	-14.70%	27,011,082	27,508,471	497,389	1.81%
4	FUEL REVENUES (Sch A-1 Flx down line 14) (NET OF REVENUE TAX)	1,976,519	2,644,992	668,473	25.27%	31,736,621	32,456,945	720,324	2.22%
5	TRUE-UP (COLLECTED) OR REFUNDED	(376,194)	(376,194)	-	0.00%	(4,138,134)	(4,138,134)	-	0.00%
6	FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,600,325	2,268,798	668,473	29.46%	27,598,487	28,318,811	720,324	2.54%
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(1,439,895)	(381,784)	1,058,111	-277.15%	587,405	810,341	222,936	27.51%
8	INTEREST PROVISION-THIS PERIOD (21)	10,850	14,222	3,372	23.71%	37,000	34,353	(2,647)	-7.71%
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST	2,890,503	1,794,201	(1,096,302)	-61.10%	(2,924,887)	(2,924,887)	-	0.00%
9A	ADJUST BEGINNING ESTIMATE	-	1,300,295	1,300,295	100.00%	-	1,045,187	1,045,187	100.00%
9B	BEGINNING OF PERIOD TRUE-UP AND INTEREST	2,890,503	3,094,496	203,993	6.59%	(2,924,887)	(1,879,700)	1,045,187	-55.60%
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	376,194	376,194	-	0.00%	4,138,134	4,138,134	-	0.00%
10a	Refund (if applicable)	-	-	-	---	-	-	-	---
10b	Refund of interim rate increase	-	-	-	---	-	-	-	---
11	TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	1,837,652	3,103,128	1,265,476	40.78%	1,837,652	3,103,128	1,265,476	40.78%
INTEREST PROVISION									
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	2,890,503	3,094,496	203,993	6.59%	* If line 5 is a refund add to line 4 If line 5 is a collection () subtract from line 4			
13	ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	1,826,802	3,088,906	1,262,104	40.86%				
14	TOTAL (12+13)	4,717,305	6,183,402	1,466,097	23.71%				
15	AVERAGE (50% OF 14)	2,358,653	3,091,701	733,048	23.71%				
16	INTEREST RATE - FIRST DAY OF MONTH	0.05500	0.05500	-	0.00%				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05530	0.05530	-	0.00%				
18	TOTAL (16+17)	0.11030	0.11030	-	0.00%				
19	AVERAGE (50% OF 18)	0.05515	0.05515	-	0.00%				
20	MONTHLY AVERAGE (19/12 Months)	0.00460	0.00460	-	0.00%				
21	INTEREST PROVISION (15x20)	10,850	14,222	3,372	23.71%				

COMPANY: CITY GAS COMPANY OF FLORIDA

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

SCHEDULE A-3
(REVISED 8/19/93)
PAGE 5 OF 11

ACTUAL FOR THE PERIOD OF:
CURRENT MONTH: 2/98

APRIL 97

Through

MARCH 98

DATE	(A) PURCHASED FROM	(B) PURCHASED FOR	(C) SCH TYPE	(D) SYSTEM SUPPLY	(E) END USE	(F) TOTAL PURCHASED	COMMODITY COST		(I) DEMAND COST	(J) OTHER CHARGES ACA/GRI/FUEL	(K) TOTAL CENTS PER THERM
							(G) THIRD PARTY	(H) PIPELINE			
2/98	FGT		FTS-1					34,173	1,117,977	41,914	---
2 *	Amoco - 2/98	System Supply	FTS	1,495,760		1,495,760	292,421				19.55
3 *	CEB - 2/98	System Supply	FTS	2,934,400		2,934,400	590,548				20.13
4 *	Conal - 2/98	System Supply	FTS	72,670		72,670	16,715				23.00
5 *	Duke - 2/98	System Supply	FTS	230,180		230,180	45,829				19.91
6 *	Exxon - 2/98	System Supply	FTS	2,432,070		2,432,070	474,254				19.50
7 *	FP&L - 2/98	System Supply	FTS	1,439,480		1,439,480	290,775				20.20
8 *	Koch - 2/98	System Supply	FTS	33,830		33,830	7,846				22.60
9 *	Midcon - 2/98	System Supply	FTS	1,231,070		1,231,070	245,839				19.97
10 *	NGC - 2/98	System Supply	FTS	2,209,000		2,209,000	442,615				20.04
11 *	Texaco - 2/98	System Supply	FTS	1,496,040		1,496,040	293,622				19.64
TOTAL				13,574,500	-	13,574,500	2,700,464	34,173	1,117,977	41,914	28.69

FOR THE PERIOD OF:

APRIL 97

Through

MARCH 98

	CURRENT MONTH: 2/98		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
1 RESIDENTIAL	2,222,678	3,041,004	818,326	36.82%	18,389,558	19,803,850	1,414,292	7.69%
2 COMMERCIAL	2,494,121	4,546,941	2,052,820	82.31%	37,537,745	40,333,041	2,795,296	7.45%
3 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
4 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
5 TOTAL FIRM	4,716,799	7,587,945	2,871,146	60.87%	55,927,303	60,136,891	4,209,588	7.53%
THERM SALES (INTERRUPTIBLE)								
6 INTERRUPTIBLE	173,938	613,570	439,632	252.75%	2,865,909	3,801,945	936,036	32.66%
7 LARGE INTERRUPTIBLE	(58,623)	-	58,623	-100.00%	6,056,802	5,751,451	(305,351)	-5.04%
8 TRANSPORTATION	3,103,295	-	(3,103,295)	-100.00%	26,236,977	17,111,038	(9,125,939)	-34.78%
9 TOTAL INTERRUPTIBLE	3,218,610	613,570	(2,605,040)	-80.94%	35,159,688	26,664,434	(8,495,254)	-24.16%
10 TOTAL THERM SALES	7,935,409	8,201,515	266,106	3.35%	91,086,991	86,801,325	(4,285,666)	-4.71%
NUMBER OF CUSTOMERS (FIRM)				AVG. NO. OF CUSTOMERS PERIOD TO DATE				
11 RESIDENTIAL	93,767	99,719	5,952	6.35%	92,768	94,305	1,537	1.66%
12 COMMERCIAL	4,812	5,310	498	10.35%	4,751	4,881	130	2.74%
13 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
14 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
15 TOTAL FIRM	98,579	105,029	6,450	6.54%	97,519	99,186	1,667	1.71%
NUMBER OF CUSTOMERS (INTERRUPTIBLE)				AVG. NO. OF CUSTOMERS PERIOD TO DATE				
16 INTERRUPTIBLE	10	13	3	30.00%	10	11	1	10.00%
17 LARGE INTERRUPTIBLE	1	3	2	200.00%	3	3	-	0.00%
18 TRANSPORTATION	78	-	(78)	-100.00%	62	42	(20)	-32.26%
19 TOTAL INTERRUPTIBLE	89	16	(73)	-82.02%	75	56	(19)	-25.33%
20 TOTAL CUSTOMERS	98,668	105,045	6,377	6.46%	97,594	99,242	1,648	1.69%
THERM USE PER CUSTOMER								
21 RESIDENTIAL	24	30	7	28.65%	18	19	1	5.56%
22 COMMERCIAL	518	856	338	65.21%	718	751	33	4.60%
23 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
24 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
25 INTERRUPTIBLE	17,394	47,198	29,804	171.35%	26,054	31,421	5,367	20.60%
26 LARGE INTERRUPTIBLE	(58,623)	-	58,623	-100.00%	183,539	174,286	(9,253)	-5.04%
27 TRANSPORTATION	39,786	-	(39,786)	-100.00%	38,471	37,037	(1,434)	-3.73%

CITY GAS COMPANY OF FLORIDA
ACTUAL FOR THE PERIOD OF:

APRIL 97

through

MARCH 98

CONVERSION FACTOR CALCULATION

SCHEDULE A-6
(REVISED 8/19/93)
PAGE 8 OF 11

	(A) APR	(B) MAY	(C) JUN	(D) JUL	(E) AUG	(F) SEP	(G) OCT	(H) NOV	(I) DEC	(J) JAN	(K) FEB	(L) MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0480	1.0392	1.0422	1.0451	1.0460	1.0422	1.0441	1.0480	1.0518	1.0567	1.0480	
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.0840	1.0750	1.0780	1.0810	1.0820	1.0780	1.0800	1.0840	1.0880	1.0930	1.0840	0.0000

COMPANY: CITY GAS COMPANY OF FLORIDA		COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR ESTIMATED FOR THE PERIOD OF:				SCHEDULE (REVISED 6/08/94)			
		APRIL 97		Through		MARCH 98		PAGE 1 OF 11	
		CURRENT MONTH: 3/98		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
COST OF GAS PURCHASED		ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment (Line 8 A-1 support detail)	44,404	29,122	15,282	52.48	407,993	371,356	36,637	9.87
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	17,741	24,988	(7,247)	(29.00)	182,786	194,664	(11,878)	(6.10)
3	SWING SERVICE (Line 16 A-1 support detail)	-	-	-	-	-	-	-	-
4	COMMODITY (Other) (Line 24 A-1 support detail)	1,410,625	1,843,056	(432,431)	(23.46)	17,161,330	19,095,653	(1,934,323)	(10.13)
5	DEMAND (Line 32 - 29 A-1 support detail)	1,191,612	1,351,950	(160,338)	(11.86)	11,866,827	12,575,921	(709,094)	(5.64)
6	OTHER (Line 40 A-1 support detail)	6,135	8,449	(2,314)	(27.39)	62,663	59,747	2,916	4.88
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
8	DEMAND	-	-	-	-	-	-	-	-
9		-	-	-	-	-	-	-	-
10	Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-
11	TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	2,670,517	3,257,566	(587,049)	(18.02)	29,681,599	32,297,341	(2,615,742)	(8.10)
12	NET UNBILLED	-	-	-	-	-	-	-	-
13	COMPANY USE (Line 39 - Page 11)	(4,193)	(7,183)	2,990	(41.63)	(56,644)	(68,864)	12,219	(17.74)
14	TOTAL THERM SALES	2,496,899	3,250,383	(753,484)	(23.18)	34,233,520	37,236,095	(3,002,575)	(8.06)
THERMS PURCHASED									
15	COMMODITY (Pipeline) Billing Determinants Only (Line 8 A-1 support detail)	15,059,020	6,901,024	8,157,996	118.21	140,045,290	112,892,863	27,152,427	24.05
16	NO NOTICE SERVICE RESERVATION Bill Determinants Only (Line 29 A-1 support detail)	3,007,000	3,007,000	-	-	23,124,500	23,118,200	6,300	0.03
17	SWING SERVICE Commodity	-	-	-	-	-	-	-	-
18	COMMODITY (Other) Commodity (Line 24 A-1 support detail)	8,138,560	6,901,024	1,237,536	17.93	73,039,172	71,563,247	1,475,925	2.06
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	25,432,340	24,495,270	937,070	3.83	214,477,200	215,200,630	(723,430)	(0.34)
20	OTHER Commodity (Line 40 A-1 support detail)	11,561	14,976	(3,415)	(22.80)	117,360	118,806	(1,446)	(1.22)
LESS END-USE CONTRACT									
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
22	DEMAND	-	-	-	-	-	-	-	-
23		-	-	-	-	-	-	-	-
24	TOTAL PURCHASES (17+18+20)-(21+23)	8,150,121	6,916,000	1,234,121	17.84	73,156,532	71,682,053	1,474,479	2.06
25	NET UNBILLED	-	-	-	-	-	-	-	-
26	COMPANY USE (Line 39 - Page 11)	(11,410)	(15,000)	3,590	(23.93)	(132,458)	(148,716)	16,258	(10.93)
27	TOTAL THERM SALES (24-26 Estimated only)	5,884,660	6,901,000	(1,016,340)	(14.73)	70,734,674	75,231,712	(4,497,038)	(5.98)
CENTS PER THERM									
28	COMMODITY (Pipeline) (1/15)	0.00295	0.00422	(0.00127)	(30.09)	0.00291	0.00329	(0.00038)	(11.55)
29	NO NOTICE SERVICE (2/16)	0.00590	0.00831	(0.00241)	(29.00)	0.00790	0.00842	(0.00052)	(6.18)
30	SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31	COMMODITY (Other) (4/18)	0.17333	0.26707	(0.09374)	(35.10)	0.23496	0.26684	(0.03188)	(11.95)
32	DEMAND (5/19)	0.04685	0.05519	(0.00834)	(15.11)	0.05533	0.05844	(0.00311)	(5.32)
33	OTHER (6/20)	0.53066	0.56417	(0.03351)	(5.94)	0.53394	0.50290	0.03104	6.17
LESS END-USE CONTRACT									
34	COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35	DEMAND (8/22)	-	-	-	-	-	-	-	-
36		-	-	-	-	-	-	-	-
37	TOTAL COST (11/24)	0.32767	0.47102	(0.14335)	(30.43)	0.40573	0.45056	(0.04483)	(9.95)
38	NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39	COMPANY USE (13/26)	0.36747	0.47887	(0.11140)	(23.26)	0.42764	0.46305	(0.03541)	(7.65)
40	TOTAL THERM SALES (11/27)	0.45361	0.47204	(0.01823)	(3.86)	0.41962	0.42930	(0.00968)	(2.25)
41	TRUE-UP (E-2)	0.05753	0.05753	-	-	0.05753	0.05753	-	-
42	TOTAL COST OF GAS (40+41)	0.51134	0.52957	(0.01823)	(3.44)	0.47715	0.48683	(0.00968)	(1.99)
43	REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.51326	0.53156	(0.01830)	(3.44)	0.47894	0.48866	(0.00972)	(1.99)
45	PGA FACTOR ROUNDED TO NEAREST .001	0.513	0.532	(0.019)	(3.57)	0.479	0.489	(0.010)	(2.04)

COMPANY: CITY GAS COMPANY OF FLORIDA		COMPARISON OF ACTUAL VERSUS FLEX-DOWN ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR				SCHEDULE A-1/R (REVISED 6/08/94) (Flex Down) PAGE 2 OF 11			
ESTIMATED FOR THE PERIOD OF:		APRIL 97		Through		MARCH 98			
		CURRENT MONTH: 3/98		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
COST OF GAS PURCHASED		ACTUAL	FLEX DOWN ESTIMATE	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment (Line 8 A-1 support detail)	44,404	22,224	22,180	99.80	407,993	305,900	102,093	33.37
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	17,741	24,988	(7,247)	(29.00)	182,786	192,451	(9,665)	(5.02)
3	SWING SERVICE (Line 16 A-1 support detail)	-	-	-	-	-	-	-	-
4	COMMODITY (Other) (Line 24 A-1 support detail)	1,410,625	1,526,613	(115,988)	(7.60)	17,161,330	17,984,293	(822,963)	(4.58)
5	DEMAND (Line 32 - 29 A-1 support detail)	1,191,612	1,138,426	53,186	4.67	11,866,827	11,686,892	179,935	1.54
6	OTHER (Line 40 A-1 support detail)	6,135	8,449	(2,314)	(27.39)	62,663	59,635	3,028	5.08
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
8	DEMAND	-	-	-	-	-	-	-	-
9		-	-	-	-	-	-	-	-
10	Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-
11	TOTAL COST(1+2+3+4+5+6+10)-(7+8+9)	2,670,517	2,720,700	(50,183)	(1.84)	29,681,599	30,229,171	(547,572)	(1.81)
12	NET UNBILLED	-	-	-	-	-	-	-	-
13	COMPANY USE (Line 39 - Page 11)	(4,193)	(6,452)	2,259	(35.01)	(56,644)	(65,593)	8,949	(13.64)
14	TOTAL THERM SALES	2,496,899	2,714,249	(217,350)	(8.01)	34,233,520	35,171,194	(937,674)	(2.67)
THERMS PURCHASED									
15	COMMODITY (Pipeline) Billing Determinants Only (Line 8 A-1 support detail)	15,059,020	6,325,550	8,733,470	138.07	140,045,290	112,004,880	28,040,410	25.03
16	NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	3,007,000	3,007,000	-	-	23,124,500	23,415,500	(291,000)	(1.24)
17	SWING SERVICE Commodity	-	-	-	-	-	-	-	-
18	COMMODITY (Other) Commodity (Line 24 A-1 support detail)	8,138,560	6,325,550	1,813,010	28.66	73,039,172	70,675,264	2,363,908	3.34
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	25,432,340	20,592,003	4,840,337	23.51	214,477,200	199,681,033	14,796,167	7.41
20	OTHER Commodity (Line 40 A-1 support detail)	11,561	14,976	(3,415)	(22.80)	117,360	118,806	(1,446)	(1.22)
LESS END-USE CONTRACT									
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
22	DEMAND	-	-	-	-	-	-	-	-
23		-	-	-	-	-	-	-	-
24	TOTAL PURCHASES (17+18+20)-(21+23)	8,150,121	6,340,526	1,809,595	28.54	73,156,532	70,794,070	2,362,462	3.34
25	NET UNBILLED	-	-	-	-	-	-	-	-
26	COMPANY USE (Line 39 - Page 11)	(11,410)	(15,000)	3,590	-	(132,458)	(148,716)	16,258	(10.93)
27	TOTAL THERM SALES (24-26 Estimated only)	5,884,660	6,325,526	(440,866)	(6.97)	71,384,699	74,993,754	(3,609,055)	(4.81)
CENTS PER THERM									
28	COMMODITY (Pipeline) (1/15)	0.00295	0.00351	(0.00056)	(15.95)	0.00291	0.00273	0.00018	6.59
29	NO NOTICE SERVICE (2/16)	0.00590	0.00831	(0.00241)	(29.00)	0.00790	0.00822	(0.00032)	(3.89)
30	SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31	COMMODITY (Other) (4/18)	0.17333	0.24134	(0.06801)	(28.18)	0.23496	0.25446	(0.01950)	(7.66)
32	DEMAND (5/19)	0.04685	0.05528	(0.00843)	(15.25)	0.05533	0.05853	(0.00320)	(5.47)
33	OTHER (6/20)	0.53066	0.56417	(0.03351)	(5.94)	0.53394	0.50195	0.03199	6.37
LESS END-USE CONTRACT									
34	COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35	DEMAND (8/22)	-	-	-	-	-	-	-	-
36		-	-	-	-	-	-	-	-
37	TOTAL COST (11/24)	0.32767	0.42910	(0.10143)	(23.64)	0.40573	0.42700	(0.02127)	(4.98)
38	NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39	COMPANY USE (13/26)	0.36747	0.43013	(0.06266)	(14.57)	0.42764	0.44106	(0.01342)	(3.04)
40	TOTAL THERM SALES (11/27)	0.45381	0.43011	0.02370	5.51	0.41580	0.40309	0.01271	3.15
41	TRUE-UP (E-2)	0.05753	0.05753	-	-	0.05753	0.05753	-	-
42	TOTAL COST OF GAS (40+41)	0.51134	0.48764	0.02370	4.86	0.47333	0.46062	0.01271	2.76
43	REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.51326	0.48947	0.02379	4.86	0.47511	0.46235	0.01276	2.76
45	PGA FACTOR ROUNDED TO NEAREST .001	0.513	0.489	0.024	4.91	0.475	0.462	0.013	2.81

COMPANY.

CITY GAS COMPANY OF FLORIDA

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

PAGE 3 OF 11

FOR THE PERIOD: APRIL 97 THROUGH MARCH 98

CURRENT MONTH: 3/98

COMMODITY (Pipeline)	(A)	(B)	(C)
	THERMS	INV. AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS (Line 1 Page 10)	13,617,680	43,926.42	0.00323
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment			
4 Commodity True-up (Line 2+3 Page 10)	1,441,340	477.15	0.00033
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	15,059,020	44,403.57	0.00295
	Sched A-1 Ln 15	Sched A-1 Ln 1	Sched A-1 Ln 28
SWING SERVICE			
9 Swing Service Scheduled			
10 Alert Day Volumes - FGT			
11 Operational Flow Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed to Others			
13 Operating Account Balancing			
14 Other - Net market delivery imbalance			
15			
16 TOTAL SWING SERVICE	0	0.00	0.00
	Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS (Line 4 Page 10) , (Line 70 Page 10)	15,059,020	3,104,774.19	0.20617
18 Commodity Other - Scheduled ITS			
19 Imbalance Cashout - FGT (Line 15 Page 10)		0.00	
20 Imbalance Cashout - Other Shippers (Line 24 Page 11)		(33,239.27)	
21 Imbalance Cashout - Transporting Cust (Line 15 Page 11)		0.00	
22 True-up - Other Shippers (Line 59 Page 10)		57,892.01	
23 Less: OSS, Margin Sharing, Company Use, and Refund (Lines 37+38+39+40 Page 11)	(6,920,460)	(1,718,802.14)	0.24837
24 TOTAL COMMODITY (Other)	8,138,560	1,410,624.79	0.17333
	Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31
DEMAND			
25 Demand (Pipeline) Entitlement (Line 9 Page 10 Less: Line 26 and 29 Support Detail)	25,851,770	1,188,504.05	0.04597
26 Less Relinquished to End-Users (Line 6+13 Page 9)	(419,430)	(10,143.14)	0.02418
27 Less Relinquished Off System			
28 Other - Firm winter supply			
29 Demand - No Notice (Line 19 Page 9)	3,007,000	17,741.30	0.00590
30 Revenue Sharing - FGT			
31 Other - Storage Demand (Line 31 Page 11)		13,250.93	
32 TOTAL DEMAND	28,439,340	1,209,353.14	0.04252
	Sched A-1 Line 19+16	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29
OTHER			
33 Other - Monthly purchase from Peoples Gas (Line 17 Page 10)	11,560.80	6,135.32	0.53070
34 Peak Shaving			
35 Storage withdrawal			
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER	11,560.80	6,135.32	0.53070
	Schedule A-1 Line 20	Schedule A-1 Line 6	Schedule A-1 Line 33

COMPANY:		CALCULATION OF TRUE-UP AND INTEREST PROVISION				SCHEDULE A-2			
CITY GAS COMPANY OF FLORIDA						(REVISED 6/08/94)			
FOR THE PERIOD OF:		APRIL 97		Through		MARCH 98		PAGE 4 OF 11	
		CURRENT MONTH: 3/98		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
TRUE-UP CALCULATION									
1	PURCHASED GAS COST (Sch A-1 Fix down line 4+6)	1,416,760	1,535,062	118,302	7.71%	17,223,993	18,043,928	819,935	4.54%
2	TRANSP GAS COST (Sch A-1 Fix down line 1+2+3+5)	1,253,757	1,185,638	(68,119)	-5.75%	12,457,606	12,185,243	(272,363)	-2.24%
3	TOTAL	2,670,517	2,720,700	50,183	1.84%	29,681,599	30,229,171	547,572	1.81%
4	FUEL REVENUES (Sch A-1 Fix down line 14) (NET OF REVENUE TAX)	2,496,899	2,714,249	217,350	8.01%	34,233,520	35,171,194	937,674	2.67%
5	TRUE-UP (COLLECTED) OR REFUNDED	(376,194)	(376,194)	-	0.00%	(4,514,328)	(4,514,328)	-	0.00%
6	FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,120,705	2,338,055	217,350	9.30%	29,719,192	30,656,866	937,674	3.06%
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(549,812)	(382,646)	167,166	-43.69%	37,593	427,695	390,102	91.21%
8	INTEREST PROVISION-THIS PERIOD (21)	8,089	10,773	2,684	24.91%	45,089	45,126	37	0.08%
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST	1,837,652	3,103,128	1,265,476	40.78%	(2,924,887)	(2,924,887)	-	0.00%
9A	ADJUST BEGINNING ESTIMATE	-	(768,163)	(768,163)	100.00%	-	277,024	277,024	100.00%
9B	BEGINNING OF PERIOD TRUE-UP AND INTEREST	1,837,652	2,334,965	497,313	21.30%	(2,924,887)	(2,647,863)	277,024	-10.46%
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	376,194	376,194	-	0.00%	4,514,328	4,514,328	-	0.00%
10a	Refund (if applicable)	-	-	-	---	-	-	-	---
10b	Refund of interim rate increase	-	-	-	---	-	-	-	---
11	TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	1,672,123	2,339,286	667,163	28.52%	1,672,123	2,339,286	667,163	28.52%
INTEREST PROVISION									
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	1,837,652	2,334,965	497,313	21.30%				
13	ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	1,664,034	2,328,513	664,479	28.54%				
14	TOTAL (12+13)	3,501,686	4,663,478	1,161,792	24.91%				
15	AVERAGE (50% OF 14)	1,750,843	2,331,739	580,896	24.91%				
16	INTEREST RATE - FIRST DAY OF MONTH	0.05530	0.05530	-	0.00%				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05550	0.05550	-	0.00%				
18	TOTAL (16+17)	0.11080	0.11080	-	0.00%				
19	AVERAGE (50% OF 18)	0.05540	0.05540	-	0.00%				
20	MONTHLY AVERAGE (19/12 Months)	0.00462	0.00462	-	0.00%				
21	INTEREST PROVISION (15x20)	8,089	10,773	2,684	24.91%				

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

COMPANY: CITY GAS COMPANY OF FLORIDA

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

SCHEDULE A-3
(REVISED 8/19/93)
PAGE 5 OF 11

ACTUAL FOR THE PERIOD OF:
CURRENT MONTH: 3/98

APRIL 97

Through

MARCH 98

DATE	(A) PURCHASED FROM	(B) PURCHASED FOR	(C) SCH TYPE	(D) SYSTEM SUPPLY	(E) END USE	(F) TOTAL PURCHASED	COMMODITY COST		(I) DEMAND COST	(J) OTHER CHARGES ACA/GRI/FUEL	(K) TOTAL CENTS PER THERM
							(G) THIRD PARTY	(H) PIPELINE			
3/98	FGT		FTS-1					39,003	1,196,102	44,404	---
2	Coral - 3/98	System Supply	FTS	288,600		288,600	65,153				22.58
3	Duke - 3/98	System Supply	FTS	71,000		71,000	15,847				22.04
4	Exxon - 3/98	System Supply	FTS	2,523,900		2,523,900	552,734				21.90
5	FGU - 3/98	System Supply	FTS	10,000		10,000	2,400				24.00
6	FP&L - 3/98	System Supply	FTS	5,599,790		5,599,790	1,235,242				22.05
7	Idaho - 3/98	System Supply	FTS	3,552,600		3,552,600	796,314				22.41
8	Koch - 3/98	System Supply	FTS	103,360		103,360	23,359				22.50
9	NGC - 3/98	System Supply	FTS	313,600		313,600	69,825				22.27
10	QST - 3/98	System Supply	FTS	1,550,000		1,550,000	344,100				22.20
TOTAL				14,012,750	-	14,012,750	3,104,774	39,003	1,196,102	44,404	31.29

FOR THE PERIOD OF:

APRIL 97

Through

MARCH 98

	CURRENT MONTH: 3/98		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
1 RESIDENTIAL	2,028,462	2,543,964	515,502	25.41%	20,418,020	22,347,814	1,929,794	9.45%
2 COMMERCIAL	3,411,219	4,295,429	884,210	25.92%	40,948,964	44,628,470	3,679,506	8.99%
3 COMMERCIAL LARGE VOL 1	-	-	-	0.00%	-	-	-	0.00%
4 COMMERCIAL LARGE VOL 2	-	-	-	0.00%	-	-	-	0.00%
-	-	-	-	0.00%	-	-	-	0.00%
-	-	-	-	0.00%	-	-	-	0.00%
5 TOTAL FIRM	5,439,681	6,839,393	1,399,712	25.73%	61,366,984	66,976,284	5,609,300	9.14%
THERM SALES (INTERRUPTIBLE)								
6 INTERRUPTIBLE	281,123	587,310	306,187	108.92%	3,147,032	4,389,255	1,242,223	39.47%
7 LARGE INTERRUPTIBLE	163,856	-	(163,856)	-100.00%	6,220,658	5,751,451	(469,207)	-7.54%
8 TRANSPORTATION	3,676,655	-	(3,676,655)	-100.00%	29,913,632	17,111,038	(12,802,594)	-42.80%
9 TOTAL INTERRUPTIBLE	4,121,634	587,310	(3,534,324)	-85.75%	39,281,322	27,251,744	(12,029,578)	-30.62%
10 TOTAL THERM SALES	9,561,315	7,426,703	(2,134,612)	-22.33%	100,648,306	94,228,028	(6,420,278)	-6.38%
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
11 RESIDENTIAL	93,708	99,558	5,850	6.24%	92,846	94,742	1,896	2.04%
12 COMMERCIAL	4,816	5,344	528	10.96%	4,756	4,920	164	3.45%
13 COMMERCIAL LARGE VOL 1	-	-	-	0.00%	-	-	-	0.00%
14 COMMERCIAL LARGE VOL 2	-	-	-	0.00%	-	-	-	0.00%
-	-	-	-	0.00%	-	-	-	0.00%
-	-	-	-	0.00%	-	-	-	0.00%
15 TOTAL FIRM	98,524	104,902	6,378	6.47%	97,602	99,662	2,060	2.11%
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
16 INTERRUPTIBLE	10	13	3	30.00%	10	11	1	10.00%
17 LARGE INTERRUPTIBLE	1	3	2	200.00%	3	3	-	0.00%
18 TRANSPORTATION	83	-	(83)	-100.00%	64	38	(26)	-40.63%
19 TOTAL INTERRUPTIBLE	94	16	(78)	-82.98%	77	52	(25)	-32.47%
20 TOTAL CUSTOMERS	98,618	104,918	6,300	6.39%	97,679	99,714	2,035	2.08%
THERM USE PER CUSTOMER								
21 RESIDENTIAL	22	26	4	18.04%	18	20	2	11.11%
22 COMMERCIAL	708	804	95	13.48%	717	756	39	5.44%
23 COMMERCIAL LARGE VOL 1	-	-	-	0.00%	-	-	-	0.00%
24 COMMERCIAL LARGE VOL 2	-	-	-	0.00%	-	-	-	0.00%
25 INTERRUPTIBLE	28,112	45,178	17,066	60.71%	26,225	33,252	7,027	26.80%
26 LARGE INTERRUPTIBLE	163,856	-	(163,856)	-100.00%	172,796	159,763	(13,033)	-7.54%
27 TRANSPORTATION	44,297	-	(44,297)	-100.00%	38,950	37,524	(1,426)	-3.66%

CONVERSION FACTOR CALCULATION

CITY GAS COMPANY OF FLORIDA
ACTUAL FOR THE PERIOD OF:

APRIL 97

through

MARCH 98

SCHEDULE A-6
(REVISED 8/19/93)
PAGE 8 OF 11

	(A) APR	(B) MAY	(C) JUN	(D) JUL	(E) AUG	(F) SEP	(G) OCT	(H) NOV	(I) DEC	(J) JAN	(K) FEB	(L) MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	1.0480	1.0392	1.0422	1.0451	1.0460	1.0422	1.0441	1.0480	1.0518	1.0567	1.0480	1.0451
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.0840	1.0750	1.0780	1.0810	1.0820	1.0780	1.0800	1.0840	1.0880	1.0930	1.0840	1.0810

COMPANY: NUI CITY GAS COMPANY OF F

FINAL FUEL OVER/UNDER RECOVER

SCHEDULE A-7
(Revised 9/10/98)

FOR THE PERIOD:

APRIL 1997 Through MARCH 1998

1	TOTAL ACTUAL FUEL COST FOR THE PERIOD	<i>A-2 Line 3</i>	\$29,681,599
2	TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	<i>A-2 Line 6</i>	<u>\$29,719,192</u>
3	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (Line 2- Line 1)	<i>A-2 Line 7</i>	\$37,593
4	INTEREST PROVISION	<i>A-2 Line 8</i>	\$45,089
5	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (Line 3 + Line 4)		\$82,682
6	LESS: ESTIMATED/ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD APRIL Through MARCH (From Schedule E-2) WHICH WAS INCLUDED IN THE CURRENT PERIOD RECOVERY FACTOR (APR 98 through MAR 99)	<i>E-2 Line 7,8,8a</i>	<u>(\$1,623,366)</u>
7	FINAL FUEL OVER/(UNDER) RECOVERY TO BE INCLUDED IN THE PROJECTED PERIOD (JAN 99 Through DEC 99) (Line 5 - Line 6)		<u>\$1,706,048</u>