

ORIGINAL

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Purchased Gas : Docket No. 990003-GU
Adjustment (PGA) True-Up : Submitted for Filing:
_____ : 04-29-99

DIRECT TESTIMONY OF W. EDWARD ELLIOTT
On Behalf of Peoples Gas System

DOCUMENT NUMBER-DATE

~~05488 APR 30 89~~

FPSC-RECORDS/REPORTING

1 Q. Please state your name and business address.
2 A. My name is W. Edward Elliott. My business address
3 is 702 N. Franklin Street, Tampa, Florida 33602.
4 Q. By whom are you employed and in what capacity?
5 A. I am Manager of Gas Accounting for Peoples Gas
6 System ("Peoples").
7 Q. Please summarize your educational background and
8 professional qualifications.
9 A. I graduated from the University of South Florida in
10 1972 with the degree of Bachelor of Arts in
11 Accounting. I have over 11 years of experience in
12 the utility field.
13 Q. What are your primary responsibilities in your
14 present position with Peoples?
15 A. As Manager of Gas Accounting, I am responsible for
16 recording the Company's cost of gas.
17 Q. Have you previously prepared testimony in
18 regulatory proceedings?
19 A. I have filed prepared direct testimony in previous
20 Purchased Gas Adjustment proceedings.
21 Q. Have you prepared or caused to be prepared certain
22 schedules for use in this proceeding?
23 A. Yes. As Composite Exhibit EE-1, I sponsored the
24 preparation of the following schedules with respect
25 to the final true-up for the period April 1998

1 through December 1998:

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

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

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

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

11 A-4 -- Transportation system supply;

12 A-5 -- Therm sales and customer data;

13 A-6 -- Conversion factor calculation; and

14 A-7 -- Final fuel over/(under) recovery. The
15 referenced schedules comprising Composite Exhibit
16 EE-1 include data for Peoples' entire system,
17 including divisions under the former West Florida
18 Natural Gas Co.

19 Q. What was Peoples' cost of gas to be recovered
20 through the PGA clause for the period April 1998
21 through December 1998?

22 A. As shown on Schedule A-7, p.8 of 64 in EE-1, the
23 cost of gas purchased, adjusted for company use,
24 was \$68,944,921.

25 Q. What was the amount of gas revenue collected for

1 the period April 1998 through December 1998?

2 A. The amount of gas revenue collected to cover the
3 cost of gas was \$71,938,553.

4 Q. What was the final true-up amount for the period
5 April 1998 through December 1998?

6 A. The final true-up amount for the period, including
7 interest and including adjustments of \$154,360, is
8 an overrecovery of \$3,282,187.

9 Q. Is this amount net of the estimated true-up for the
10 period April 1998 through December 1998, which was
11 included in the January 1999 through December 1999
12 PGA factor calculation?

13 A. No. The final true-up net of the estimated true-up
14 for the period April 1998 through December 1998 is
15 an overrecovery of \$4,087,064.

16 Q. Is this the final overrecovery amount to be
17 included in the January 2000 through December 2000
18 projection?

19 A. Yes.

20 Q. Does this conclude your testimony?

21 A. Yes.

COMPANY: PEOPLES GAS SYSTEM

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE

SCHEDULE A-1

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF:

APRIL 98 through MARCH 99

Page 1 of 3

COST OF GAS PURCHASED	CURRENT MONTH: DECEMBER 98				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
1 COMMODITY (Pipeline)	\$131,040	\$147,356	\$16,316	11.07	\$1,685,579	\$1,710,351	\$24,772	1.45
2 NO NOTICE SERVICE	\$61,383	\$61,383	(\$0)	(0.00)	\$341,132	\$341,132	(\$0)	(0.00)
3 SWING SERVICE	\$1,120,526	\$871,400	(\$249,126)	(28.59)	\$7,682,426	\$8,770,398	\$1,087,972	12.41
4 COMMODITY (Other)	\$5,421,496	\$5,907,714	\$486,218	8.23	\$38,734,629	\$34,480,946	(\$4,253,683)	(12.34)
5 DEMAND	\$3,849,914	\$3,625,900	(\$224,014)	(6.18)	\$25,184,880	\$25,356,366	\$171,486	0.68
6 OTHER	\$320,808	\$130,000	(\$190,808)	0.00	\$913,323	\$914,308	\$985	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	\$39,687	\$42,786	\$3,099	7.24	\$684,431	\$697,770	\$13,339	1.91
8 DEMAND	\$492,412	\$540,243	\$47,831	8.85	\$5,067,133	\$5,194,767	\$127,634	2.46
9 OTHER	\$0	\$0	\$0	0.00	(\$231,557)	(\$157,942)	\$73,615	0.00
10								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$10,373,069	\$10,160,724	(\$212,345)	(2.09)	\$69,021,962	\$65,838,906	(\$3,183,056)	(4.83)
12 NET UNBILLED	\$3,964,643	\$0	(\$3,964,643)	0.00	\$2,468,082	(\$1,770,560)	(\$4,238,642)	0.00
13 COMPANY USE	\$7,268	\$0	(\$7,268)	0.00	\$77,041	\$44,201	(\$32,840)	0.00
14 TOTAL THERM SALES	\$12,518,400	\$10,160,724	(\$2,357,676)	(23.20)	\$71,933,171	\$68,278,801	(\$3,654,370)	(5.35)

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF:

APRIL 98 through MARCH 99

Page 2 of 3

THERMS PURCHASED	CURRENT MONTH: DECEMBER 98				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)	44,506,555	41,750,296	(2,756,259)	(6.60)	365,287,289	335,725,070	(29,562,219)	(8.81)
16 NO NOTICE SERVICE (Billing Determinants Only)	10,403,910	10,403,910	0	0.00	57,818,910	57,818,910	0	0.00
17 SWING SERVICE (Commodity)	4,805,000	3,370,465	(1,434,535)	(42.56)	33,528,610	37,027,785	3,499,175	9.45
18 COMMODITY (Other) (Commodity)	26,409,472	26,624,515	215,043	0.81	186,419,911	187,804,504	(18,615,407)	(11.09)
19 DEMAND (Billing Determinants Only)	83,337,874	80,387,780	(2,950,094)	(3.67)	556,293,901	545,628,112	(10,665,789)	(1.95)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	13,059,590	14,074,426	1,014,836	7.21	145,627,110	137,141,219	(8,485,891)	(6.19)
22 DEMAND	13,059,590	14,549,346	1,489,756	10.24	149,479,285	141,353,454	(8,125,831)	(5.75)
23 OTHER	0	0	0	0.00	(1,128,320)	(536,690)	591,630	0.00
24 TOTAL PURCHASES (17+18-23)	31,214,472	29,994,980	(1,219,492)	(4.07)	221,076,841	205,368,979	(15,707,862)	(7.65)
25 NET UNBILLED	11,704,434	0	(11,704,434)	0.00	8,729,417	(3,274,293)	(12,003,710)	0.00
26 COMPANY USE	21,379	0	(21,379)	0.00	223,847	125,609	(98,238)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	29,551,786	29,994,980	443,194	1.48	214,836,734	205,319,548	(9,317,186)	(4.54)

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF:

APRIL 98 through MARCH 99

CENTS PER THERM		CURRENT MONTH: DECEMBER 98				PERIOD TO DATE			
		ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
			DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
28	COMMODITY (Pipeline) (1/15)	0.00294	0.00353	0.00059	16.58	0.00461	0.00509	0.00048	9.42
29	NO NOTICE SERVICE (2/16)	0.00590	0.00590	(0.00000)	(0.00)	0.00590	0.00590	(0.00000)	(0.00)
30	SWING SERVICE (3/17)	0.23320	0.25854	0.02534	9.80	0.22913	0.23686	0.00773	3.26
31	COMMODITY (Other) (4/18)	0.20529	0.22189	0.01660	7.48	0.20778	0.20548	(0.00230)	(1.12)
32	DEMAND (5/19)	0.04620	0.04511	(0.00109)	(2.42)	0.04527	0.04647	0.00120	2.58
33	OTHER (6/20)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
LESS END-USE CONTRACT									
34	COMMODITY (Pipeline) (7/21)	0.00304	0.00304	0.00000	0.04	0.00470	0.00509	0.00039	7.83
35	DEMAND (8/22)	0.03771	0.03713	(0.00057)	(1.54)	0.03390	0.03675	0.00285	7.76
36	OTHER (9/23)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
37	TOTAL COST OF PURCHASES (11/24)	0.33232	0.33875	0.00643	1.90	0.31221	0.32059	0.00838	2.61
38	NET UNBILLED (12/25)	0.33873	0.00000	(0.33873)	0.00	0.28273	0.00000	(0.28273)	0.00
39	COMPANY USE (13/26)	0.33996	0.00000	(0.33996)	0.00	0.34417	0.00000	(0.34417)	0.00
40	TOTAL COST OF THERMS SOLD (11/27)	0.35101	0.33875	(0.01227)	(3.62)	0.32158	0.32067	(0.00091)	(0.28)
41	TRUE-UP (E-4)	(0.00002)	(0.00002)	0.00000	0.00	(0.00002)	(0.00002)	0.00000	0.00
42	TOTAL COST OF GAS (40+41)	0.35099	0.33873	(0.01227)	(3.62)	0.32158	0.32065	(0.00091)	(0.28)
43	REVENUE TAX FACTOR	1.00376	1.00376	0.00000	0.00	1.00376	1.00376	0.00000	0.00
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.35231	0.34000	(0.01231)	(3.62)	0.32276	0.32185	(0.00091)	(0.28)
45	PGA FACTOR ROUNDED TO NEAREST .001	35.231	34.000	(1.23119)	(3.62)	32.276	32.185	(0.09136)	(0.28)

COMPANY: PEOPLES GAS SYSTEM

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

Page 1 of 1

FOR THE PERIOD OF: APRIL 98 through MARCH 99
CURRENT MONTH: DECEMBER 1998

COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
1 Commodity Pipeline (FGT)	35,540,590	\$98,145	\$0.00278
2 Commodity Pipeline (SNG/SO GA)	7,428,530	\$48,982	\$0.00859
3 Cashouts-Peoples' Transportation Customers	1,423,837	\$4,314	\$0.00303
4 Cashouts-Supplier Aggregation (Test) Program	183,641	\$497	\$0.00304
5 Commodity Pipeline (FGT)-Nov.'98 Accrual Adj.	40	\$0	\$0.00225
6 Commodity Pipeline (SNG/SO GA)-Prior Month Adj.	(429,290)	\$12,008	(\$0.02797)
7 Commodity Pipeline-Billed to End-Users	(982,080)	(\$37,044)	\$0.03772
8 Comm. Pipeline-Due 3rd Party Supplier	1,361,287	\$4,138	\$0.00304
9			
10			
11 TOTAL COMMODITY (Pipeline)	44,508,555	\$131,040	\$0.00294
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
12 Swing Service-Demand-3rd Party Suppliers		\$101,868	\$0.00000
13 Swing Service-Commodity-3rd Party Suppliers	4,805,000	\$1,018,680	\$0.21200
14			
15			
16			
17			
18			
19 TOTAL SWING SERVICE	4,805,000	\$1,120,526	\$0.23320
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
20 Purchases from 3rd Party Suppliers	25,288,971	\$5,286,540	\$0.20921
21 City of Sunrise	12,561	\$5,391	\$0.42921
22 Okaloosa	472,050	\$68,694	\$0.14552
23 Cashouts-Supplier Aggregation (Test) Program	168,424	\$25,883	\$0.15388
24 Purchases-3rd Party Suppliers-Nov.'98 Accrual Adj.	60	\$13	\$0.22000
25 Imbalance Cashout-(FGT)-Oct.'98	(1,002,930)	(\$194,588)	\$0.19400
26 Cashouts-Peoples' Transportation Customers	1,490,338	\$229,542	\$0.15402
27			
28			
29			
30			
31 TOTAL COMMODITY (Other)	26,409,472	\$5,421,496	\$0.20529
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
32 Demand (FGT)	100,240,670	\$4,234,573	\$0.04224
33 Demand (SNG/SO GA)	7,428,530	\$431,508	\$0.05809
34 Temporary Relinquishment Credit-(FGT)	(32,989,730)	(\$1,233,068)	\$0.03740
35 Volumetric Relinquishment Credit-(FGT)	(128,850)	(\$4,853)	\$0.03772
36 Cashouts-Peoples' Transportation Customers	1,423,837	\$53,734	\$0.03774
37 Capacity Discount-Transp. Customer	3,799,680	\$75,321	\$0.01982
38 Demand Due 3rd Party Supplier	1,756,897	\$59,794	\$0.03403
39 Demand-Billed to End-Users	(739,480)	(\$2,248)	\$0.00304
40 Demand (SNG/SO GA)-Prior Month Adjustment	(420,000)	(\$7,524)	\$0.01791
41 Demand (FGT)-Prior Month Adjustment	3,000,000	\$244,710	\$0.08157
42 Volumetric Relinquishment Credit-(FGT)-Nov.'98 Accrual Adj.	(53,900)	(\$2,033)	\$0.03772
43			
44			
45 TOTAL DEMAND	83,337,874	\$3,849,914	\$0.04620
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
46 Administrative Costs	0	\$186,199	\$0.00000
47 Legal Fees	0	\$132,610	\$0.00000
48			
49			
50			
51			
52 TOTAL OTHER	0	\$320,808	\$0.00000

Composite Exhibit No. _____
 Docket No. 990003-GU
 Peoples Gas System
 (EE-1)
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FOR THE PERIOD OF: APRIL 98 Through MARCH 99 Page 1 of 1

	CURRENT MONTH: DECEMBER 98				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (A-1, LINES 3+4-9-13)	\$6,534,754	\$6,779,114	\$244,360	0.03739	\$46,571,571	\$43,365,085	(\$3,206,486)	(0.06885)
2 TRANSPORTATION COST (A-1, LINES 1+2+5+6-7-8)	3,831,047	3,381,610	(449,437)	(0.11731)	\$22,373,350	\$22,429,620	56,270	0.00252
3 TOTAL	10,365,801	10,160,724	(205,077)	(0.01978)	\$68,944,921	\$65,794,705	(3,150,216)	(0.04569)
4 FUEL REVENUES (NET OF REVENUE TAX)	12,518,400	10,160,724	(2,357,676)	(0.18834)	\$71,933,171	\$68,278,801	(3,654,370)	(0.05080)
5 TRUE-UP REFUND/(COLLECTION)	598	598	0	0.00000	\$5,382	\$5,382	0	0.00000
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	12,518,998	10,161,322	(2,357,676)	(0.18833)	\$71,938,553	\$68,284,183	(3,654,370)	(0.05080)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	2,163,197	598	(2,162,599)	(0.99972)	\$2,993,632	\$2,489,478	(504,154)	(0.16841)
8 INTEREST PROVISION-THIS PERIOD (21)	13,904	16,048	2,144	0.15419	\$134,195	\$139,076	4,880	0.03636
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	2,132,341	3,703,385	1,571,044	0.73677	1,022,039	1,022,039	0	0.00000
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(598)	(598)	0	0.00000	(\$5,382)	(\$5,382)	0	0.00000
10a ENVIRONMENTAL REFUND	0	0	0	0.00000	\$80,138	\$0	(80,138)	0.00000
11 TOTAL EST/ACT TRUE-UP (7+8+9+10+10a)	4,298,844	3,719,433	(579,411)	(0.13478)	4,224,622	3,645,211	(579,411)	(0.13715)
11a REFUNDS FROM PIPELINE	0	0	0	0.00000	\$74,222	\$74,222	(0)	0.00000
12ADJ TOTAL EST/ACT TRUE-UP (11+11a)	4,298,844	3,719,433	(579,411)	(0.13478)	\$4,298,844	\$3,719,433	(579,411)	(0.13478)
INTEREST PROVISION								
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	2,132,341	3,703,385	1,571,044	0.73677				
14 ENDING TRUE-UP BEFORE INTEREST (13+7-5+10a+11a)	4,284,940	3,703,385	(581,555)	(0.13572)				
15 TOTAL (13+14)	6,417,281	7,406,771	989,490	0.15419				
16 AVERAGE (50% OF 15)	3,208,640	3,703,385	494,745	0.15419				
17 INTEREST RATE - FIRST DAY OF MONTH	5.50	5.50	0	0.00000				
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	4.90	4.90	0	0.00000				
19 TOTAL (17+18)	10.400	10.400	0	0.00000				
20 AVERAGE (50% OF 19)	5.200	5.200	0	0.00000				
21 MONTHLY AVERAGE (20/12 Months)	0.433	0.433	0	0.00000				
22 INTEREST PROVISION (16x21)	\$13,904	\$16,048	\$2,144	0.15419				

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

COMPANY: PEOPLES GAS SYSTEM

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

SCHEDULE A-3**

Page 1 of 1

ACTUAL FOR THE PERIOD OF:

APRIL 98

MARCH 99

PRESENT MONTH:

DEC'98

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST THIRD PARTY	PIPELINE	DEMAND COST	OTHER CHARGES	TOTAL CENTS PER THERM
1 DEC'98	FGT	PGS	FTS-1 COMM. PIPELINE	29,648,780		29,648,780		890,132.28			80.30
2 DEC'98	FGT	PGS	FTS-1 COMM. PIPELINE		13,059,590	13,059,590		39,687.19			80.30
3 DEC'98	FGT	PGS	FTS-2 COMM. PIPELINE	5,891,810		5,891,810		8,012.87			80.14
4 DEC'98	FGT	PGS	FTS-1 DEMAND	57,409,690		57,409,690			82,165,493.50		83.77
5 DEC'98	FGT	PGS	FTS-1 DEMAND		13,059,590	13,059,590			492,412.31		83.77
6 DEC'98	FGT	PGS	FTS-2 DEMAND	9,732,600		9,732,600			831,160.40		88.54
7 DEC'98	FGT	PGS	NO NOTICE	10,403,910		10,403,910			81,383.07		80.59
8 DEC'98	TRANSP. CUSTOMER	PGS	FTS-1 DEMAND	3,799,680		3,799,680			875,320.78		81.98
9 DEC'98	BILLED TO END-USERS	PGS	DEMAND	739,460		739,460			82,247.98		80.30
10 DEC'98	BILLED TO END-USERS	PGS	COMM. PIPELINE	982,080		982,080		37,044.06			83.77
11 DEC'98		PGS	COMM. OTHER								
12 DEC'98		PGS	SONAT/SO GA COMM. PIPELINE	7,428,530		7,428,530		48,981.57			80.88
13 DEC'98		PGS	SONAT/SO GA DEMAND	7,428,530		7,428,530			431,508.01		85.81
14 DEC'98		PGS	COMM. OTHER								
15 DEC'98		PGS	SWING								
16 DEC'98		PGS	COMM. OTHER								
17 DEC'98		PGS	COMM. OTHER								
18 DEC'98		PGS	COMM. OTHER								
19 DEC'98		PGS	COMM. OTHER								
20 DEC'98		PGS	COMM. OTHER								
21 DEC'98		PGS	COMM. OTHER								
22 DEC'98		PGS	COMM. OTHER								
23 DEC'98		PGS	COMM. OTHER								
24 DEC'98		PGS	COMM. OTHER								
25 DEC'98		PGS	DEMAND	1,756,897		1,756,897			859,794.02		83.40
26 DEC'98		PGS	COMM. PIPELINE	1,361,287		1,361,287		4,138.31			80.30
27 DEC'98	C/O-SUPPLIER AGGR. TEST PROG.	PGS	COMM. OTHER	168,424		168,424	25,883.39				815.37
28 DEC'98	C/O-SUPPLIER AGGR. TEST PROG.	PGS	COMM. PIPELINE	163,641		163,641		497.47			80.30
29 DEC'98	CASHOUTS-TRANSP. CUSTOMERS	PGS	DEMAND	1,423,837		1,423,837			53,733.69		83.77
30 DEC'98	CASHOUTS-TRANSP. CUSTOMERS	PGS	COMM. PIPELINE	1,423,837		1,423,837		4,313.88			80.30
31 DEC'98	CASHOUTS-TRANSP. CUSTOMERS	PGS	COMM. OTHER	1,490,336		1,490,336	229,542.40				815.40
32	TOTAL		**This report excludes prior month/period adjustments.	187,884,220	26,119,180	194,003,400	88,560,825.71	8158,719.49	84,270,421.82	80.00	85.88

Composite Exhibit No. _____
Docket No. 990003-GU
Peoples Gas System
(EE-1)
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COMPANY: PEOPLES GAS SYSTEM		TRANSPORTATION SYSTEM SUPPLY						SCHEDULE A-4 Page 2 of 2	
FOR THE PERIOD OF:		APRIL 98		Through		MARCH 99			
PRESENT MONTH:		DECEMBER 1998							
(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT MMBtu/d	(D) NET AMOUNT MMBtu/d	(E) MONTHLY GROSS MMBtu	(F) MONTHLY NET MMBtu	(G) WELLHEAD PRICE \$/MMBtu	(H) CITYGATE PRICE (Gx)E/F		
22									
23									
24									
25									
26									
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38									
39									
40	TOTAL								

(1) The wellhead price listed for each receipt point represents the actual cost of gas to PQS from its supplier(s).

(2) The above net volumes are calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 2.84% per dth.

(3) Included in the monthly gross volumes above are 605,750 dth's nominated under FGT FTS-2 pipeline capacity having a fuel surcharge of 2.84% per dth.

(4) The monthly gross volumes listed above represent gas moved on the Florida Gas Transmission pipeline except for 389,548 dth's moved on the Southern Natural Gas pipeline, shown on line 13.

ESTIMATED FOR THE PERIOD OF: APRIL 98 through MARCH 99

FOR THE MONTH OF:

DECEMBER 1998
PERIOD TO DATE

	CURRENT MONTH				DECEMBER 1998 PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE	%	ACTUAL	ESTIMATE	DIFFERENCE	%
THERM SALES (FIRM)								
1 RESIDENTIAL	3,878,570	6,841,285	2,964,718	0.76478	29,028,652	33,253,418	4,224,764	0.14554
2 SMALL COMM. SERVICE	214,131	239,006	24,875	0.11617	1,735,801	1,626,856	(107,145)	(0.06173)
3 COMMERCIAL SERVICE	9,457,887	10,833,541	1,375,654	0.14547	74,608,972	78,903,775	4,294,803	0.05758
4 COMMERCIAL LV-1	7,094,994	9,713,823	2,618,829	0.28238	62,272,520	68,300,780	6,028,260	0.09680
5 COMMERCIAL LV-2	897,202	968,572	71,370	0.07955	6,207,247	7,954,908	1,747,661	0.28155
6 NATURAL GAS VEH. SALES	70,431	58,269	(12,162)	(0.17268)	581,080	448,493	(132,587)	(0.22815)
7 COMM. ST. LIGHTING	64,812	55,598	(9,214)	(0.14217)	545,619	489,032	(56,787)	(0.10404)
8 WHOLESALE	8,429	9,200	771	0.09148	76,434	82,800	6,366	0.08329
8a OFF SYSTEM SALES	2,600,000		(2,600,000)	0.00000	21,941,090	0	(21,941,090)	0.00000
9 TOTAL FIRM SALES	24,884,257	28,719,294	3,835,037	0.15411	198,997,594	191,061,860	(7,935,734)	(0.03913)
THERM SALES (INTERRUPTIBLE)								
10 INTERRUPTIBLE SMALL	649,499	1,325,308	675,807	1.04051	6,518,883	11,624,038	5,107,153	0.78368
11 INTERRUPTIBLE LV-1	155,788	600,000	444,212	2.85139	3,205,978	2,800,000	(405,978)	(0.12663)
12 INTERRUPTIBLE LV-2	3,862,242	0	(3,862,242)	(1.00000)	7,916,278	0	(7,916,278)	(1.00000)
13 TOTAL INT. SALES	4,667,529	1,925,308	(2,742,221)	(0.58751)	17,639,140	14,424,038	(3,215,104)	(0.18227)
14 TOTAL SALES	29,551,786	30,644,600	1,092,814	0.03698	214,636,734	205,485,898	(9,150,836)	(0.04263)
THERM SALES (TRANSPORTATION)								
15a SMALL COMM. SERVICE	1,422	0	(1,422)	(1.00000)	5,079	0	(5,079)	(1.00000)
15 COMMERCIAL SERVICE	128,082	0	(128,082)	(1.00000)	1,139,814	0	(1,139,814)	(1.00000)
16 COMMERCIAL LV-1	2,734,485	2,133,160	(601,325)	(0.21990)	21,112,128	17,795,574	(3,316,554)	(0.15709)
17 COMMERCIAL LV-2	1,606,757	1,315,750	(291,007)	(0.18111)	11,470,539	10,989,032	(481,507)	(0.04198)
18 NATURAL GAS VEHICLE SALES	0	0	0	0.00000	0	0	0	0.00000
19 INTERRUPTIBLE SMALL	5,298,173	5,753,127	458,954	0.08628	42,981,504	44,917,263	1,955,759	0.04552
20 INTERRUPTIBLE LV-1	12,480,725	13,448,000	967,275	0.07750	108,011,701	108,733,970	722,269	0.00669
21 INTERRUPTIBLE LV-2	29,362,949	28,335,483	(1,027,466)	(0.03499)	253,337,150	248,083,937	(5,253,213)	(0.02074)
21a OFF SYSTEM SALES-TRANSP.	0	0	0	0.00000	0	0	0	0.00000
22 TOTAL TRANSPORTATION	51,610,593	50,985,520	(625,073)	(0.01211)	438,037,915	430,519,776	(7,518,139)	(0.01716)
23 TOTAL THROUGHPUT	81,182,379	81,630,120	467,741	0.00576	652,674,848	636,005,672	(16,668,976)	(0.02554)
AVERAGE NUMBER OF CUSTOMERS (FIRM)								
24 RESIDENTIAL	218,408	223,439	5,031	0.02303	1,927,809	1,959,513	31,704	0.01655
25 SMALL COMMERCIAL	5,042	5,172	130	0.02578	45,584	45,232	(352)	(0.00772)
26 COMMERCIAL SERVICE	17,849	18,286	437	0.02448	158,121	161,576	3,455	0.02185
27 COMMERCIAL LV-1	1,813	1,793	(20)	(0.01103)	16,027	15,746	(281)	(0.01753)
28 COMMERCIAL LV-2	45	24	(21)	(0.46667)	384	210	(174)	(0.45313)
29 NATURAL GAS VEH. SALES	21	19	(2)	(0.09524)	188	171	(17)	(0.09043)
30 COMM. ST. LIGHTING	65	57	(8)	(0.12308)	559	513	(46)	(0.08229)
31 WHOLESALE	2	2	0	0.00000	18	18	0	0.00000
31a OFF SYSTEM SALES	0	0	0	0.00000	14	0	(14)	(1.00000)
32 TOTAL FIRM	243,247	248,792	5,545	0.02280	2,148,504	2,182,979	34,475	0.01605
AVERAGE NUMBER OF CUSTOMERS (INT.)								
33 INTERRUPTIBLE SMALL	80	89	(11)	(0.13750)	740	621	(119)	(0.16081)
34 INTERRUPTIBLE LV-1	26	20	(6)	(0.23077)	235	180	(55)	(0.23404)
35 INTERRUPTIBLE LV-2	4	2	(2)	(0.50000)	36	18	(18)	(0.50000)
36 TOTAL INT.	110	91	(19)	(0.17273)	1,011	819	(192)	(0.18991)
37 TOTAL SALES CUSTOMERS	243,357	248,883	5,526	0.02271	2,149,515	2,183,798	34,283	0.01595
AVERAGE NUMBER OF CUSTOMERS (TRANSP)								
38a SMALL COMM. SERVICE	14	0	(14)	(1.00000)	95	0	(95)	(1.00000)
38 COMMERCIAL SERVICE	99	0	(99)	(1.00000)	864	0	(864)	(1.00000)
39 COMMERCIAL LV-1	171	162	(9)	(0.05263)	1,484	1,448	(36)	(0.02428)
40 COMMERCIAL LV-2	27	22	(5)	(0.18519)	227	198	(29)	(0.12775)
41 NATURAL GAS VEHICLE SALES	0	0	0	0.00000	0	0	0	0.00000
42 INTERRUPTIBLE SMALL	69	63	(6)	(0.08696)	616	567	(49)	(0.07955)
43 INTERRUPTIBLE LV-1	23	25	2	0.08696	228	225	(3)	(0.01316)
44 INTERRUPTIBLE LV-2	7	7	0	0.00000	63	63	0	0.00000
44a OFF SYSTEM SALES-TRANSP.	0	0	0	0.00000	0	0	0	0.00000
45 TOTAL TRANSP. CUSTOMERS	410	279	(131)	(0.31951)	3577	2501	(1,076)	(0.30081)
46 TOTAL CUSTOMERS	243,767	249,162	5,395	0.02213	2,153,092	2,186,299	33,207	0.01542
THERM USE PER CUSTOMER								
47 RESIDENTIAL	18	31	13	1	15	17	2	0
48 SMALL COMMERCIAL	42	46	4	0	38	36	(2)	(0)
49 COMMERCIAL SERVICE	530	592	63	0	472	488	16	0
50 COMMERCIAL LV-1	4,244	5,418	1,173	3,885	4,338	452	0	0
51 COMMERCIAL LV-2	19,938	40,357	20,419	1	16,165	37,881	21,716	1
52 NATURAL GAS VEH. SALES	3,354	3,067	(287)	(0)	3,091	2,623	(468)	(0)
53 COMM. ST. LIGHTING	997	975	(22)	(0)	976	953	(23)	(0)
54 WHOLESALE	4,215	4,800	385	0	4,248	4,600	354	0
54a OFF SYSTEM SALES	0	0	0	0	0	0	0	0
55 INTERRUPTIBLE SMALL	8,119	19,207	11,089	1	8,807	18,718	9,912	1
56 INTERRUPTIBLE LV-1	5,992	30,000	24,008	4	13,642	15,556	1,913	0
57 INTERRUPTIBLE LV-2	965,561	0	(965,561)	(1)	219,897	0	(219,897)	(1)
58a SMALL COMM. SERVICE(TRANSP.)	102	0	(102)	(1)	53	0	(53)	(1)
58 COMMERCIAL SERVICE(TRANSP.)	1,294	0	(1,294)	(1)	1,319	0	(1,319)	(1)
59 COMMERCIAL LV-1 (TRANSP.)	15,991	13,166	(2,823)	(0)	14,227	12,280	(1,937)	(0)
60 COMMERCIAL LV-2 (TRANSP.)	59,510	59,807	297	0	50,531	55,500	4,969	0
61 NATURAL GAS VEHICLES(TRANSP.)	0	0	0	0	0	0	0	0
62 INTERRUPTIBLE SMALL (TRANSP.)	76,756	91,319	14,563	0	69,743	79,219	9,476	0
63 INTERRUPTIBLE LV-1 (TRANSP.)	542,840	537,920	(4,720)	(0)	473,736	483,262	9,527	0
64 INTERRUPTIBLE LV-2 (TRANSP.)	4,194,707	4,047,926	(146,781)	(0)	4,021,225	3,937,640	(83,384)	(0)
64a OFF SYSTEM SALES-(TRANSP.)	0	0	0	0	0	0	0	0

ACTUAL FOR THE PERIOD OF: APRIL 1998 THROUGH MARCH 1999

	APR '98	MAY '98	JUN '98	JUL '98	AUG '98	SEP '98	OCT '98	NOV '98	DEC '98	JAN '99	FEB '99	MAR '99
JACKSONVILLE DIVISION:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> =AVERAGE BTU CONTENT CCF PURCHASED	1.0384	1.0374	1.0413	1.0482	1.0295	1.0453	1.0364	1.0472	1.0482			
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98			
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73			
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697			
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.057	1.055	1.059	1.066	1.047	1.063	1.054	1.065	1.066			
SOUTH FLORIDA, PALM BEACH GARDENS DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> =AVERAGE BTU CONTENT CCF PURCHASED	1.0502	1.0531	1.0561	1.0531	1.0590	1.0580	1.0512	1.0571	1.0590			
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98			
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73			
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697			
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.068	1.071	1.074	1.071	1.077	1.076	1.069	1.075	1.077			

ACTUAL FOR THE PERIOD OF: APRIL 1998 THROUGH MARCH 1999

	APR '98	MAY '98	JUN '98	JUL '98	AUG '98	SEP '98	OCT '98	NOV '98	DEC '98	JAN '99	FEB '99	MAR '99
ORLANDO DIVISION:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT CCF PURCHASED	1.0512	1.0541	1.0551	1.0531	1.0590	1.0571	1.0521	1.0571	1.0580			
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98			
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73			
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697			
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.069	1.072	1.073	1.071	1.077	1.075	1.070	1.075	1.076			
TAMPA, ST. PETE, LAKE LAND, HIGHLANDS, and SARASOTA DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT CCF PURCHASED	1.0541	1.0561	1.0580	1.0590	1.0620	1.0610	1.0551	1.0590	1.0600			
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98			
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73			
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697			
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.072	1.074	1.076	1.077	1.080	1.079	1.073	1.077	1.078			

COMPANY: PEOPLES GAS SYSTEM		CONVERSION FACTOR CALCULATION											
SCHEDULE A-6		Page 3 of 4											
ACTUAL FOR THE PERIOD OF: APRIL 1998 THROUGH MARCH 1999		APR '98	MAY '98	JUN '98	JUL '98	AUG '98	SEP '98	OCT '98	NOV '98	DEC '98	JAN '99	FEB '99	MAR '99
EUSTIS, DAYTONA DIVISIONS:													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
<u>THERMS PURCHASED</u>	= AVERAGE BTU CONTENT	1.0502	1.0521	1.0541	1.0521	1.0571	1.0561	1.0502	1.0561	1.0580			
<u>CCF PURCHASED</u>													
2 PRESSURE CORRECTION FACTOR													
a. DELIVERY PRESSURE OF GAS SOLD	p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98			
b. DELIVERY PRESSURE OF GAS PURCHASED	p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73			
<u>PRESSURE CORRECTION FACTOR (a/b)</u>	p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697			
3 BILLING FACTOR													
<u>BTU CONTENT x PRESSURE CORRECTION FACTOR</u>		1.068	1.070	1.072	1.070	1.075	1.074	1.068	1.074	1.076			
OCALA:													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
<u>THERMS PURCHASED</u>	= AVERAGE BTU CONTENT	1.0511	1.0545	1.0522	1.0536	1.0586	1.0508	1.0525	1.0559	1.0586			
<u>CCF PURCHASED</u>													
2 PRESSURE CORRECTION FACTOR													
a. DELIVERY PRESSURE OF GAS SOLD	p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98			
b. DELIVERY PRESSURE OF GAS PURCHASED	p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73			
<u>PRESSURE CORRECTION FACTOR (a/b)</u>	p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697			
3 BILLING FACTOR													
<u>BTU CONTENT x PRESSURE CORRECTION FACTOR</u>		1.069	1.072	1.070	1.072	1.078	1.069	1.070	1.074	1.077			

ACTUAL FOR THE PERIOD OF: APRIL 1998 THROUGH MARCH 1999

	APR '98	MAY '98	JUN '98	JUL '98	AUG '98	SEP '98	OCT '98	NOV '98	DEC '98	JAN '99	FEB '99	MAR '99
PANAMA CITY:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT	1.0555	1.0576	1.0576	1.0601	1.0638	1.0558	1.0583	1.0592	1.0595			
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09			
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73			
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.02444	1.02444	1.02444	1.02444	1.02444	1.02444	1.02444	1.02444	1.02444			
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.081	1.083	1.083	1.086	1.080	1.081	1.084	1.085	1.085			
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT												
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.												
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.												
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.												
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR												

Composite Exhibit No. _____
 Docket No. 990003-GU
 Peoples Gas System
 (EE-1)
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COMPANY: PEOPLES GAS SYSTEM

FINAL FUEL OVER/UNDER RECOVERY

SCHEDULE A-7

Page 1 of 1

FOR THE PERIOD: APRIL 98 THROUGH DECEMBER 98

1	TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2 Line 3, Period To Date Dec. '98	\$68,944,921
2	TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	A-2 Line 6, Period To Date Dec. '98	\$71,938,553
3	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (2-1)		\$2,993,632
4	INTEREST PROVISION	A-2 Line 8, Period To Date Dec. '98	\$134,195
5	ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD (3+4)		\$3,127,827
6	ADJUSTMENT	A-2 Line 10a and Line 11a, Period To Date Dec. '98	\$154,360
7	NET OVER/(UNDER) RECOVERY FOR THE 9 MONTH PERIOD ENDING DECEMBER 31, 1998 (5+6)		\$3,282,187
8	LESS: ESTIMATED OVER/(UNDER) RECOVERY FOR THE PERIOD APRIL 98 THROUGH DECEMBER 98 WHICH WAS INCLUDED IN THE CURRENT JANUARY 99 THROUGH DECEMBER 99 PERIOD	E-4 Line 4 Col. 4	(804,877)
9	FINAL FUEL OVER/(UNDER) RECOVERY TO BE INCLUDED IN THE PROJECTED JANUARY 00 THROUGH DECEMBER 00 PERIOD (7-8)		\$4,087,064

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF:

APRIL 98 through MARCH 99

Page 1 of 3

COST OF GAS PURCHASED	CURRENT MONTH: APRIL 98				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
1 COMMODITY (Pipeline)	\$193,144	\$150,460	(\$42,684)	(28.37)	\$193,144	\$150,460	(\$42,684)	(28.37)
2 NO NOTICE SERVICE	\$22,125	\$22,125	\$0	0.00	\$22,125	\$22,125	\$0	0.00
3 SWING SERVICE	\$1,178,921	\$1,141,984	(\$36,937)	(3.23)	\$1,178,921	\$1,141,984	(\$36,937)	(3.23)
4 COMMODITY (Other)	\$4,331,969	\$4,381,381	\$49,412	1.13	\$4,331,969	\$4,381,381	\$49,412	1.13
5 DEMAND	\$3,216,490	\$3,206,082	(\$10,408)	(0.32)	\$3,216,490	\$3,206,082	(\$10,408)	(0.32)
6 OTHER	\$102,776	\$130,000	\$27,224	0.00	\$102,776	\$130,000	\$27,224	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	\$56,853	\$49,300	(\$7,553)	(15.32)	\$56,853	\$49,300	(\$7,553)	(15.32)
8 DEMAND	\$481,614	\$516,877	\$35,263	6.82	\$481,614	\$516,877	\$35,263	6.82
9 OTHER	\$0	\$0	\$0	0.00	\$0	\$0	\$0	0.00
10								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$8,506,958	\$8,465,855	(\$41,103)	(0.49)	\$8,506,958	\$8,465,855	(\$41,103)	(0.49)
12 NET UNBILLED	(\$51,157)	\$0	\$51,157	0.00	(\$51,157)	\$0	\$51,157	0.00
13 COMPANY USE	\$8,638	\$0	(\$8,638)	0.00	\$8,638	\$0	(\$8,638)	0.00
14 TOTAL THERM SALES	\$9,450,307	\$8,465,855	(\$984,452)	(11.63)	\$9,450,307	\$8,465,855	(\$984,452)	(11.63)

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF:

APRIL 98 through MARCH 99

Page 2 of 3

THERMS PURCHASED	CURRENT MONTH: APRIL 98				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)	39,327,973	35,198,955	(4,129,018)	(11.73)	39,327,973	35,198,955	(4,129,018)	(11.73)
16 NO NOTICE SERVICE (Billing Determinants Only)	3,750,000	3,750,000	0	0.00	3,750,000	3,750,000	0	0.00
17 SWING SERVICE (Commodity)	4,649,930	4,555,000	(94,930)	(2.08)	4,649,930	4,555,000	(94,930)	(2.08)
18 COMMODITY (Other) (Commodity)	19,622,795	18,410,710	(1,212,085)	(6.58)	19,622,795	18,410,710	(1,212,085)	(6.58)
19 DEMAND (Billing Determinants Only)	70,929,888	62,865,097	(8,064,791)	(12.83)	70,929,888	62,865,097	(8,064,791)	(12.83)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	10,157,600	12,233,245	2,075,645	16.97	10,157,600	12,233,245	2,075,645	16.97
22 DEMAND	12,335,900	14,411,545	2,075,645	14.40	12,335,900	14,411,545	2,075,645	14.40
23 OTHER	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (17+18-23)	24,272,725	22,965,710	(1,307,015)	(5.69)	24,272,725	22,965,710	(1,307,015)	(5.69)
25 NET UNBILLED	181,748	0	(181,748)	0.00	181,748	0	(181,748)	0.00
26 COMPANY USE	23,346	0	(23,346)	0.00	23,346	0	(23,346)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	27,656,744	22,965,710	(4,691,034)	(20.43)	27,656,744	22,965,710	(4,691,034)	(20.43)

COMPANY: PEOPLES GAS SYSTEM		COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE										SCHEDULE A-1	
		OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR											
		FOR THE PERIOD OF:					APRIL 98 through MARCH 99					Page 3 of 3	
CENTS PER THERM		CURRENT MONTH: APRIL 98					PERIOD TO DATE						
		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE AMOUNT	%		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE AMOUNT	%			
28	COMMODITY (Pipeline)	(1/15)	0.00491	0.00427	(0.00064)	(14.89)	0.00491	0.00427	(0.00064)	(14.89)			
29	NO NOTICE SERVICE	(2/16)	0.00590	0.00590	0.00000	0.00	0.00590	0.00590	0.00000	0.00			
30	SWING SERVICE	(3/17)	0.25354	0.25071	(0.00283)	(1.13)	0.25354	0.25071	(0.00283)	(1.13)			
31	COMMODITY (Other)	(4/18)	0.22076	0.23798	0.01722	7.24	0.22076	0.23798	0.01722	7.24			
32	DEMAND	(5/19)	0.04535	0.05100	0.00565	11.08	0.04535	0.05100	0.00565	11.08			
33	OTHER	(6/20)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00			
LESS END-USE CONTRACT													
34	COMMODITY (Pipeline)	(7/21)	0.00560	0.00403	(0.00157)	(38.89)	0.00560	0.00403	(0.00157)	(38.89)			
35	DEMAND	(8/22)	0.03904	0.03587	(0.00318)	(8.86)	0.03904	0.03587	(0.00318)	(8.86)			
36	OTHER	(9/23)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00			
37	TOTAL COST OF PURCHASES	(11/24)	0.35047	0.36863	0.01816	4.93	0.35047	0.36863	0.01816	4.93			
38	NET UNBILLED	(12/25)	(0.28147)	0.00000	0.28147	0.00	(0.28147)	0.00000	0.28147	0.00			
39	COMPANY USE	(13/26)	0.37000	0.00000	(0.37000)	0.00	0.37000	0.00000	(0.37000)	0.00			
40	TOTAL COST OF THERMS SOLD	(11/27)	0.30759	0.36863	0.06104	16.56	0.30759	0.36863	0.06104	16.56			
41	TRUE-UP	(E-4)	(0.00002)	(0.00002)	0.00000	0.00	(0.00002)	(0.00002)	0.00000	0.00			
42	TOTAL COST OF GAS	(40 + 41)	0.30757	0.36861	0.06104	16.56	0.30757	0.36861	0.06104	16.56			
43	REVENUE TAX FACTOR		1.00376	1.00376	0.00000	0.00	1.00376	1.00376	0.00000	0.00			
44	PGA FACTOR ADJUSTED FOR TAXES	(42x43)	0.30873	0.37000	0.06127	16.56	0.30873	0.37000	0.06127	16.56			
45	PGA FACTOR ROUNDED TO NEAREST .001		30.873	37.000	6.12690	16.56	30.873	37.000	6.12690	16.56			

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

FOR THE PERIOD OF: APRIL 98 through MARCH 99
 CURRENT MONTH: APRIL 1998

COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
1 Commodity Pipeline (FGT)	28,113,780	\$148,913	\$0.00523
2 Commodity Pipeline (SNG./SO GA)	8,369,390	\$45,915	\$0.00549
3 Cashouts-Peoples' Transportation Customers	692,884	\$3,889	\$0.00561
4 Cashouts-Supplier Aggregation (Test) Program	31,703	\$178	\$0.00561
5 Commodity Pipeline (FGT)-Prior Month Adjustment	73,520	\$298	\$0.00403
6 Commodity Pipeline (SNG./SO GA)-Prior Month Adjustment	28,830	\$620	\$0.02150
7 Commodity Pipeline-Billed to End-Users	(945,240)	(\$5,303)	\$0.00561
8 Comm. Pipeline-Due 3rd Party Supplier	1,303,066	\$7,310	\$0.00561
9 Capacity Utilization-Supplier	(4,826,540)	(\$27,077)	\$0.00561
10 Capacity Utilization-Supplier-Prior Month Adjustment	6,488,600	\$20,402	\$0.00315
11 TOTAL COMMODITY (Pipeline)	39,327,973	\$193,144	\$0.00491
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
12 Swing Service-Demand-3rd Party Suppliers		\$107,179	\$0.00000
13 Swing Service-Commodity-3rd Party Suppliers	4,649,860	\$1,072,025	\$0.23055
14 Swing Service-Demand-3rd Party Suppliers-Mar.'98 Accrual Adj.		(\$511)	\$0.00000
15 Swing Service-Commodity-3rd Party Suppliers-Mar.'98 Accrual Adj.	70	\$227	\$3.24300
16			
17			
18			
19 TOTAL SWING SERVICE	4,649,930	\$1,178,921	\$0.25354
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
20 Purchases from 3rd Party Suppliers	18,261,760	\$4,027,445	\$0.22054
21 City of Sunrise	13,331	\$6,265	\$0.46996
22 Central Florida Gas	2,192	\$894	\$0.40768
23 Okaloosa Gas District	232,500	\$32,550	\$0.14000
24 Cashouts-Peoples' Transportation Customers	846,282	\$185,187	\$0.21882
25 Cashouts-Supplier Aggregation (Test) Program	32,840	\$7,154	\$0.21786
26 Bookouts-Mar.'98	(52,580)	(\$12,796)	\$0.24337
27 Purchases from 3rd Party Suppliers-Prior Period Adj.	411,470	\$111,846	\$0.27182
28 Purchases-3rd Party Suppliers-Mar.'98 Accrual Adj.	(125,000)	(\$26,575)	\$0.21260
28a			
29 TOTAL COMMODITY (Other)	19,622,795	\$4,331,969	\$0.22078
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
30 Demand (FGT)	88,048,500	\$3,628,133	\$0.04121
31 Demand (SNG/SO GA)	8,510,700	\$449,898	\$0.05286
32 Temporary Acquisition Reservation Charge-(FGT)	2,160,000	\$81,475	\$0.03772
33 Temporary Relinquishment Credit-(FGT)	(28,425,830)	(\$1,049,048)	\$0.03690
34 Volumetric Relinquishment Credit-(FGT)	(87,900)	(\$3,316)	\$0.03772
35 Cashouts-Peoples' Transportation Customers	692,884	\$26,158	\$0.03775
36 Capacity Discount-Transp. Customer	4,088,459	\$108,238	\$0.02647
37 Demand Due 3rd Party Supplier	1,720,035	\$59,293	\$0.03447
38 Capacity Utilization-Supplier	(4,826,540)	(\$48,265)	\$0.01000
39 Demand-Billed to End-Users	(950,400)	(\$35,849)	\$0.03772
39a Demand (SNG/SO GA)-Prior Month Adjustment	0	(\$229)	\$0.00000
40			
41			
42 TOTAL DEMAND	70,929,888	\$3,216,490	\$0.04535
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
43 Administrative Costs	0	\$102,776	\$0.00000
44	0	\$0	\$0.00000
45			
46			
47			
48			
49			
50 TOTAL OTHER	0	\$102,776	\$0.00000

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FOR THE PERIOD OF: APRIL 98 Through MARCH 99 Page 1 of 1

	CURRENT MONTH: APRIL 98				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (A-1, LINES 3+4-9-13)	\$6,502,252	\$5,523,365	\$21,113	#0.00384	\$6,502,252	\$5,523,365	\$21,113	#0.00384
2 TRANSPORTATION COST (A-1, LINES 1+2+5+6-7-8)	2,996,069	2,942,490	(53,579)	(0.01788)	2,996,069	2,942,490	(53,579)	(0.01788)
3 TOTAL	8,498,320	8,465,855	(32,465)	(0.00382)	8,498,320	8,465,855	(32,465)	(0.00382)
4 FUEL REVENUES (NET OF REVENUE TAX)	9,460,307	8,465,855	(984,452)	(0.10417)	9,450,307	8,465,855	(984,452)	(0.10417)
5 TRUE-UP REFUND/(COLLECTION)	598	598	0	0.00000	598	598	0	0.00000
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	9,460,905	8,466,453	(984,452)	(0.10416)	9,450,905	8,466,453	(984,452)	(0.10416)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	952,585	598	(951,987)	(0.99937)	952,585	598	(951,987)	(0.99937)
8 INTEREST PROVISION-THIS PERIOD (21)	6,918	(5,665)	(12,581)	(1.81910)	6,916	(5,665)	(12,582)	(1.81925)
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	1,022,039	(1,227,067)	(2,249,106)	(2.20061)	1,022,039	(1,227,067)	(2,249,106)	(2.20061)
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 6)	(598)	(598)	0	0.00000	(598)	(598)	0	0.00000
10a FLEX RATE ADJUSTMENT	0	0	0	0.00000	0	0	0	0.00000
11 TOTAL EST/ACT TRUE-UP (7+8+9+10+10a)	1,980,942	(1,232,732)	(3,213,674)	(1.62230)	1,980,942	(1,232,732)	(3,213,674)	(1.62230)
11a REFUNDS FROM PIPELINE	64	0	(64)	0.00000	64	0	(64)	0.00000
12ADJ TOTAL EST/ACT TRUE-UP (11+11a)	1,981,006	(1,232,732)	(3,213,738)	(1.62228)	\$1,981,006	(\$1,232,732)	(\$3,213,738)	(\$1.62228)
INTEREST PROVISION								
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	1,022,039	(1,227,067)	(2,249,106)	(2.20061)				
14 ENDING TRUE-UP BEFORE INTEREST (13+7-5+11a)	1,974,090	(1,227,067)	(3,201,157)	(1.62159)				
15 TOTAL (13+14)	2,996,129	(2,454,134)	(5,450,263)	(1.81910)				
16 AVERAGE (50% OF 15)	1,498,064	(1,227,067)	(2,725,131)	(1.81910)				
17 INTEREST RATE - FIRST DAY OF MONTH	5.55	5.55	0	0.00000				
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.53	5.53	0	0.00000				
19 TOTAL (17+18)	11.080	11.080	0	0.00000				
20 AVERAGE (50% OF 19)	5.540	5.540	0	0.00000				
21 MONTHLY AVERAGE (20/12 Months)	0.462	0.462	0	0.00000				
22 INTEREST PROVISION (16x21)	\$6,916	(\$5,665)	(\$12,581)	(\$1.81910)				

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

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

ACTUAL FOR THE PERIOD OF:

APRIL 98

MARCH 99

PRESENT MONTH:

APRIL 1998

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY THIRD PARTY	COST PIPELINE	DEMAND COST	OTHER CHARGES	TOTAL CENTS PER THERM
1 APRIL 1998	FGT	PGS	FTS-1 COMM. PIPELINE	21,682,060		21,682,060		\$121,636.36			\$0.56
2 APRIL 1998	FGT	PGS	FTS-1 COMM. PIPELINE		10,157,600	10,157,600		56,852.89			\$0.56
3 APRIL 1998	FGT	PGS	FTS-2 COMM. PIPELINE	6,431,720		6,431,720		25,276.66			\$0.39
4 APRIL 1998	FGT	PGS	FTS-1 DEMAND	54,944,770		54,944,770			\$2,095,492.72		\$3.81
5 APRIL 1998	FGT	PGS	FTS-1 DEMAND		10,157,600	10,157,600			383,144.71		\$3.77
6 APRIL 1998	FGT	PGS	FTS-2 DEMAND	6,750,000		6,750,000			561,753.90		\$8.32
7 APRIL 1998	FGT	PGS	NO NOTICE	3,750,000		3,750,000			22,125.00		\$0.59
8 APRIL 1998	TRANSP. CUSTOMER	PGS	FTS-1 DEMAND	4,088,459		4,088,459			\$108,238.16		\$2.65
9 APRIL 1998	CAPACITY UTILIZATION-SUPPLIER	PGS	DEMAND	(4,826,540)		(4,826,540)			(448,265.40)		\$1.00
10 APRIL 1998	CAPACITY UTILIZATION-SUPPLIER	PGS	COMMODITY PIPELINE	(4,826,540)		(4,826,540)		(27,076.88)			\$0.56
11 APRIL 1998	BILLED TO END-USERS	PGS	DEMAND	(950,400)		(950,400)			(435,849.09)		\$3.77
12 APRIL 1998	BILLED TO END-USERS	PGS	COMM. PIPELINE	(945,240)		(945,240)		(5,302.80)			\$0.56
13 APRIL 1998		PGS	COMM. OTHER								
14 APRIL 1998		PGS	SONAT/SO GA COMM. PIPELINE	8,369,390		8,369,390		45,915.20			\$0.55
15 APRIL 1998		PGS	SONAT/SO GA DEMAND	8,510,700		8,510,700			449,897.96		\$5.29
16 APRIL 1998		PGS	SONAT/SO GA DEMAND		2,178,300	2,178,300			98,468.82		\$4.52
17 APRIL 1998		PGS	COMM. OTHER								
18 APRIL 1998		PGS	SWING								
19 APRIL 1998		PGS	COMM. OTHER								
20 APRIL 1998		PGS	COMM. OTHER								
21 APRIL 1998		PGS	COMM. OTHER								
22 APRIL 1998		PGS	COMM. OTHER								
23 APRIL 1998		PGS	COMM. OTHER								
24 APRIL 1998		PGS	COMM. OTHER								
25 APRIL 1998		PGS	COMM. OTHER								
26 APRIL 1998		PGS	DEMAND	1,720,035		1,720,035			459,292.81		\$3.45
27 APRIL 1998		PGS	COMM. PIPELINE	1,303,066		1,303,066		7,310.20			\$0.56
28 APRIL 1998	C/O-SUPPLIER AGGR. TEST PROG.	PGS	COMM. OTHER	32,840		32,840	7,154.45				\$21.79
29 APRIL 1998	C/O-SUPPLIER AGGR. TEST PROG.	PGS	COMM. PIPELINE	31,703		31,703		177.85			\$0.56
30 APRIL 1998	CASHOUTS-TRANSP. CUSTOMERS	PGS	DEMAND	692,864		692,864			26,157.91		\$3.78
31 APRIL 1998	CASHOUTS-TRANSP. CUSTOMERS	PGS	COMM. PIPELINE	692,864		692,864		3,889.21			\$0.56
32 APRIL 1998	CASHOUTS-TRANSP. CUSTOMERS	PGS	COMM. OTHER	846,282		846,282	185,186.51				\$21.88
33 TOTAL	**This report excludes prior month/period adjustments.			131,209,653	22,493,500	153,703,153	\$5,291,810.94	\$228,678.69	\$3,827,636.77	\$0.00	\$6.08

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FOR THE PERIOD OF:

APRIL 98

Through

MARCH 99

PRESENT MONTH:

APRIL 1998

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT DTH/d	NET AMOUNT DTH/d	MONTHLY GROSS DTH	MONTHLY NET DTH	WELLHEAD PRICE \$/DTH	CITYGATE PRICE (GxE)/F
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20	TOTAL						

(1) The wellhead price listed for each receipt point represents the actual cost of gas to PGS from its supplier(s).

(2) The above net volumes are calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 3.46% per dth.

(3) Included in the monthly gross volumes above are 666,218 dth's nominated under FGT FTS-2 pipeline capacity having a fuel surcharge of 3.46% per dth.

FOR THE MONTH OF: APRIL 1998 PERIOD TO DATE

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE	%	ACTUAL	ESTIMATE	DIFFERENCE	%
THERM SALES (FIRM)								
1 RESIDENTIAL	5,495,865	4,447,938	(1,047,727)	(0.19065)	5,495,665	4,447,938	(1,047,727)	(0.19065)
2 SMALL COMM. SERVICE	269,979	219,735	(50,244)	(0.18610)	269,979	219,735	(50,244)	(0.18610)
3 COMMERCIAL SERVICE	10,572,147	9,785,171	(786,976)	(0.07444)	10,572,147	9,785,171	(786,976)	(0.07444)
4 COMMERCIAL LV-1	8,777,702	7,911,592	(866,110)	(0.09867)	8,777,702	7,911,592	(866,110)	(0.09867)
5 COMMERCIAL LV-2	846,230	903,172	56,942	0.06729	846,230	903,172	56,942	0.06729
6 NATURAL GAS VEH. SALES	61,504	49,700	(11,804)	(0.19192)	61,504	49,700	(11,804)	(0.19192)
7 COMM. ST. LIGHTING	58,015	53,048	(4,967)	(0.08561)	58,015	53,048	(4,967)	(0.08561)
8 WHOLESale	11,347	9,200	(2,147)	(0.18922)	11,347	9,200	(2,147)	(0.18922)
8a OFF SYSTEM SALES	0	0	0	0.00000	0	0	0	0.00000
9 TOTAL FIRM SALES	26,092,588	23,379,556	(2,713,032)	(0.10398)	26,092,588	23,379,556	(2,713,032)	(0.10398)
THERM SALES (INTERRUPTIBLE)								
10 INTERRUPTIBLE SMALL	1,160,578	1,600,588	440,011	0.37913	1,160,578	1,600,588	440,011	0.37913
11 INTERRUPTIBLE LV-1	38,803	600,000	561,197	14.46288	38,803	600,000	561,197	14.46288
12 INTERRUPTIBLE LV-2	384,775	0	(384,775)	(1.00000)	384,775	0	(384,775)	(1.00000)
13 TOTAL INT. SALES	1,584,156	2,200,588	636,433	0.40689	1,584,156	2,200,588	636,433	0.40689
14 TOTAL SALES	27,656,744	25,580,144	(2,076,600)	(0.07508)	27,656,744	25,580,144	(2,076,600)	(0.07508)
THERM SALES (TRANSPORTATION)								
15a SMALL COMM. SERVICE	58	0	(58)	(1.00000)	58	0	(58)	(1.00000)
15 COMMERCIAL SERVICE	130,275	0	(130,275)	(1.00000)	130,275	0	(130,275)	(1.00000)
16 COMMERCIAL LV-1	2,530,355	2,011,192	(519,163)	(0.20517)	2,530,355	2,011,192	(519,163)	(0.20517)
17 COMMERCIAL LV-2	1,337,795	1,114,824	(222,971)	(0.16667)	1,337,795	1,114,824	(222,971)	(0.16667)
18 NATURAL GAS VEHICLE SALES	0	0	0	0.00000	0	0	0	0.00000
19 INTERRUPTIBLE SMALL	4,985,143	5,065,167	80,024	0.01605	4,985,143	5,065,167	80,024	0.01605
20 INTERRUPTIBLE LV-1	14,273,430	12,815,400	(1,458,030)	(0.10215)	14,273,430	12,815,400	(1,458,030)	(0.10215)
21 INTERRUPTIBLE LV-2	24,692,547	27,902,071	3,209,524	0.12998	24,692,547	27,902,071	3,209,524	0.12998
21a OFF SYSTEM SALES-TRANSP.	0	0	0	0.00000	0	0	0	0.00000
22 TOTAL TRANSPORTATION	47,949,603	48,908,654	959,051	0.02000	47,949,603	48,908,654	959,051	0.02000
23 TOTAL THROUGHPUT	75,606,347	74,486,798	(1,117,549)	(0.01478)	75,606,347	74,486,798	(1,117,549)	(0.01478)
AVERAGE NUMBER OF CUSTOMERS (FIRM)								
24 RESIDENTIAL	218,083	219,907	1,824	0.00838	218,083	219,907	1,824	0.00838
25 SMALL COMMERCIAL	5,274	5,099	(175)	(0.03318)	5,274	5,099	(175)	(0.03318)
26 COMMERCIAL SERVICE	17,489	17,810	321	0.01835	17,489	17,810	321	0.01835
27 COMMERCIAL LV-1	1,761	1,697	(64)	(0.03634)	1,761	1,697	(64)	(0.03634)
28 COMMERCIAL LV-2	41	22	(19)	(0.46341)	41	22	(19)	(0.46341)
29 NATURAL GAS VEH. SALES	21	19	(2)	(0.09524)	21	19	(2)	(0.09524)
30 COMM. ST. LIGHTING	61	57	(4)	(0.08557)	61	57	(4)	(0.08557)
31 WHOLESale	2	2	0	0.00000	2	2	0	0.00000
31a OFF SYSTEM SALES	0	0	0	0.00000	0	0	0	0.00000
32 TOTAL FIRM	242,732	244,613	1,881	0.00775	242,732	244,613	1,881	0.00775
AVERAGE NUMBER OF CUSTOMERS (INT.)								
33 INTERRUPTIBLE SMALL	82	69	(13)	(0.15854)	82	69	(13)	(0.15854)
34 INTERRUPTIBLE LV-1	25	20	(5)	(0.20000)	25	20	(5)	(0.20000)
35 INTERRUPTIBLE LV-2	3	2	(1)	(0.33333)	3	2	(1)	(0.33333)
36 TOTAL INT.	110	91	(19)	(0.17273)	110	91	(19)	(0.17273)
37 TOTAL SALES CUSTOMERS	242,842	244,704	1,862	0.00767	242,842	244,704	1,862	0.00767
AVERAGE NUMBER OF CUSTOMERS (TRANSP.)								
38a SMALL COMM. SERVICE	10	0	(10)	(1.00000)	10	0	(10)	(1.00000)
38 COMMERCIAL SERVICE	98	0	(98)	(1.00000)	98	0	(98)	(1.00000)
39 COMMERCIAL LV-1	164	157	(7)	(0.04268)	164	157	(7)	(0.04268)
40 COMMERCIAL LV-2	24	22	(2)	(0.08333)	24	22	(2)	(0.08333)
41 NATURAL GAS VEHICLE SALES	0	0	0	0.00000	0	0	0	0.00000
42 INTERRUPTIBLE SMALL	66	63	(3)	(0.04545)	66	63	(3)	(0.04545)
43 INTERRUPTIBLE LV-1	26	25	(1)	(0.03846)	26	25	(1)	(0.03846)
44 INTERRUPTIBLE LV-2	6	7	1	0.16667	6	7	1	0.16667
44a OFF SYSTEM SALES-TRANSP.	0	0	0	0.00000	0	0	0	0.00000
45 TOTAL TRANSP. CUSTOMERS	394	274	(120)	(0.30457)	394	274	(120)	(0.30457)
46 TOTAL CUSTOMERS	243,236	244,978	1,742	0.00716	243,236	244,978	1,742	0.00716
THERM USE PER CUSTOMER								
47 RESIDENTIAL	25	20	(5)	(0)	25	20	(5)	(0)
48 SMALL COMMERCIAL	51	43	(8)	(0)	51	43	(8)	(0)
49 COMMERCIAL SERVICE	605	549	(55)	(0)	605	549	(55)	(0)
50 COMMERCIAL LV-1	4,984	4,662	(322)	(0)	4,984	4,662	(322)	(0)
51 COMMERCIAL LV-2	20,840	41,053	20,414	1	20,840	41,053	20,414	1
52 NATURAL GAS VEH. SALES	2,929	2,616	(313)	(0)	2,929	2,616	(313)	(0)
53 COMM. ST. LIGHTING	951	931	(20)	(0)	951	931	(20)	(0)
54 WHOLESale	5,674	4,600	(1,074)	(0)	5,674	4,600	(1,074)	(0)
54a OFF SYSTEM SALES	0	0	0	0	0	0	0	0
55 INTERRUPTIBLE SMALL	14,153	23,197	9,044	1	14,153	23,197	9,044	1
56 INTERRUPTIBLE LV-1	1,552	30,000	28,448	18	1,552	30,000	28,448	18
57 INTERRUPTIBLE LV-2	121,592	0	(121,592)	(1)	121,592	0	(121,592)	(1)
58a SMALL COMM. SERVICE(TRANSP.)	8	0	(8)	(1)	8	0	(8)	(1)
58 COMMERCIAL SERVICE(TRANSP.)	1,329	0	(1,329)	(1)	1,329	0	(1,329)	(1)
59 COMMERCIAL LV-1 (TRANSP.)	15,429	12,810	(2,619)	(0)	15,429	12,810	(2,619)	(0)
60 COMMERCIAL LV-2 (TRANSP.)	55,741	50,674	(5,068)	(0)	55,741	50,674	(5,068)	(0)
61 NATURAL GAS VEHICLES(TRANSP.)	0	0	0	0	0	0	0	0
62 INTERRUPTIBLE SMALL (TRANSP.)	75,532	80,399	4,867	0	75,532	80,399	4,867	0
63 INTERRUPTIBLE LV-1 (TRANSP.)	548,978	512,616	(36,362)	(0)	548,978	512,616	(36,362)	(0)
64 INTERRUPTIBLE LV-2 (TRANSP.)	4,115,425	3,966,010	(129,414)	(0)	4,115,425	3,966,010	(129,414)	(0)
64a OFF SYSTEM SALES- (TRANSP.)	0	0	0	0	0	0	0	0

ACTUAL FOR THE PERIOD OF: APRIL 1998 THROUGH MARCH 1999

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
JACKSONVILLE DIVISION:	'98	'98	'98	'98	'98	'98	'98	'98	'98	'99	'99	'99
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT	1.0394											
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98											
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73											
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697											
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.057											
SOUTH FLORIDA, PALM BEACH GARDENS DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT	1.0502											
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98											
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73											
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697											
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.068											

COMPANY: PEOPLES GAS SYSTEM		CONVERSION FACTOR CALCULATION											
ACTUAL FOR THE PERIOD OF: APRIL 1998 THROUGH MARCH 1999		APR '98	MAY '98	JUN '98	JUL '98	AUG '98	SEP '98	OCT '98	NOV '98	DEC '98	JAN '99	FEB '99	MAR '99
ORLANDO DIVISION:													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
THERMS PURCHASED = AVERAGE BTU CONTENT		1.0512											
CCF PURCHASED													
2 PRESSURE CORRECTION FACTOR													
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.		14.98											
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.		14.73											
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.		1.01697											
3 BILLING FACTOR													
BTU CONTENT x PRESSURE CORRECTION FACTOR		1.069											
TAMPA, ST. PETE, LAKE LAND, HIGHLANDS, and SARASOTA DIVISIONS:													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
THERMS PURCHASED = AVERAGE BTU CONTENT		1.0541											
CCF PURCHASED													
2 PRESSURE CORRECTION FACTOR													
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.		14.98											
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.		14.73											
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.		1.01697											
3 BILLING FACTOR													
BTU CONTENT x PRESSURE CORRECTION FACTOR		1.072											

COMPANY: PEOPLES GAS SYSTEM		CONVERSION FACTOR CALCULATION											
ACTUAL FOR THE PERIOD OF: APRIL 1998 THROUGH MARCH 1999		APR '98	MAY '98	JUN '98	JUL '98	AUG '98	SEP '98	OCT '98	NOV '98	DEC '98	JAN '99	FEB '99	MAR '99
EUSTIS, DAYTONA DIVISIONS:													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
THERMS PURCHASED _____ = AVERAGE BTU CONTENT		1.0502											
CCF PURCHASED													
2 PRESSURE CORRECTION FACTOR													
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.		14.98											
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.		14.73											
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.		1.01697											
3 BILLING FACTOR													
BTU CONTENT x PRESSURE CORRECTION FACTOR		1.068											
OCALA:													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
THERMS PURCHASED _____ = AVERAGE BTU CONTENT		1.0512											
CCF PURCHASED													
2 PRESSURE CORRECTION FACTOR													
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.		14.98											
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.		14.73											
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.		1.01697											
3 BILLING FACTOR													
BTU CONTENT x PRESSURE CORRECTION FACTOR		1.069											

COMPANY: PEOPLES GAS SYSTEM		CONVERSION FACTOR CALCULATION											
ACTUAL FOR THE PERIOD OF:		APRIL 1998 THROUGH MARCH 1999											
PANAMA CITY:		APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
		'98	'98	'98	'98	'98	'98	'98	'98	'98	'99	'99	'99
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
THERMS PURCHASED = AVERAGE BTU CONTENT		1.0630											
CCF PURCHASED													
2 PRESSURE CORRECTION FACTOR													
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.		14.98											
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.		14.73											
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.		1.01697											
3 BILLING FACTOR													
BTU CONTENT x PRESSURE CORRECTION FACTOR		1.081											
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
THERMS PURCHASED = AVERAGE BTU CONTENT													
CCF PURCHASED													
2 PRESSURE CORRECTION FACTOR													
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.													
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.													
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.													
3 BILLING FACTOR													
BTU CONTENT x PRESSURE CORRECTION FACTOR													

SCHEDULE A-6
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OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF:

APRIL 98 through MARCH 99

COST OF GAS PURCHASED	CURRENT MONTH: MAY 98				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
1 COMMODITY (Pipeline)	\$171,618	\$202,501	\$30,883	15.25	\$364,762	\$352,961	(\$11,801)	(3.34)
2 NO NOTICE SERVICE	\$39,324	\$39,324	\$1	0.00	\$61,449	\$61,449	\$1	0.00
3 SWING SERVICE	\$805,360	\$899,161	\$93,801	10.43	\$1,984,280	\$2,041,145	\$56,865	2.79
4 COMMODITY (Other)	\$3,966,250	\$4,201,651	\$235,401	5.60	\$8,298,219	\$8,583,032	\$284,813	3.32
5 DEMAND	\$2,335,470	\$2,337,598	\$2,128	0.09	\$5,551,960	\$5,543,680	(\$8,280)	(0.15)
6 OTHER	\$76,415	\$130,000	\$53,585	0.00	\$179,191	\$260,000	\$80,809	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	\$67,510	\$106,130	\$38,620	36.39	\$124,363	\$155,430	\$31,067	19.99
8 DEMAND	\$458,374	\$770,872	\$312,498	40.54	\$939,988	\$1,287,749	\$347,761	27.01
9 OTHER	\$0	\$0	\$0	0.00	\$0	\$0	\$0	0.00
10								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$6,868,552	\$6,933,233	\$64,681	0.93	\$15,375,510	\$15,399,088	\$23,578	0.15
12 NET UNBILLED	(\$50,480)	\$0	\$50,480	0.00	(\$838,857)	\$0	\$838,857	0.00
13 COMPANY USE	\$7,573	\$0	(\$7,573)	0.00	\$16,211	\$0	(\$16,211)	0.00
14 TOTAL THERM SALES	\$8,107,558	\$6,933,233	(\$1,174,325)	(16.94)	\$17,557,865	\$15,399,088	(\$2,158,777)	(14.02)

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF:

APRIL 98 through MARCH 99

THERMS PURCHASED	CURRENT MONTH: MAY 98				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)	34,000,499	37,725,987	3,725,488	9.88	73,328,472	72,924,942	(403,530)	(0.55)
16 NO NOTICE SERVICE (Billing Determinants Only)	6,665,000	6,665,000	0	0.00	10,415,000	10,415,000	0	0.00
17 SWING SERVICE (Commodity)	3,239,580	3,255,000	15,420	0.47	7,889,510	7,810,000	(79,510)	(1.02)
18 COMMODITY (Other) (Commodity)	18,666,161	15,553,030	(3,113,131)	(20.02)	38,288,956	33,963,740	(4,325,216)	(12.73)
19 DEMAND (Billing Determinants Only)	50,734,825	44,718,460	(6,016,365)	(13.45)	121,664,713	107,583,557	(14,081,156)	(13.09)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	12,033,940	18,917,957	6,884,017	36.39	22,191,540	31,151,202	8,959,662	28.76
22 DEMAND	12,508,705	21,168,867	8,660,162	40.91	24,844,605	35,580,412	10,735,807	30.17
23 OTHER	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (17 + 18-23)	21,905,741	18,808,030	(3,097,711)	(16.47)	46,178,466	41,773,740	(4,404,726)	(10.54)
25 NET UNBILLED	(136,946)	0	136,946	0.00	(1,955,198)	0	1,955,198	0.00
26 COMPANY USE	20,464	0	(20,464)	0.00	43,810	0	(43,810)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	22,249,656	18,808,030	(3,441,626)	(18.30)	49,906,400	41,773,740	(8,132,660)	(19.47)

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF:

APRIL 98 through MARCH 99

Page 3 of 3

CENTS PER THERM		CURRENT MONTH: MAY 98				PERIOD TO DATE			
		ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
			DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
28	COMMODITY (Pipeline) (1/15)	0.00505	0.00537	0.00032	5.96	0.00497	0.00484	(0.00013)	(2.77)
29	NO NOTICE SERVICE (2/16)	0.00590	0.00590	0.00000	0.00	0.00590	0.00590	0.00000	0.00
30	SWING SERVICE (3/17)	0.24860	0.27624	0.02764	10.01	0.25151	0.26135	0.00984	3.77
31	COMMODITY (Other) (4/18)	0.21248	0.27015	0.05767	21.35	0.21673	0.25271	0.03599	14.24
32	DEMAND (5/19)	0.04603	0.05227	0.00624	11.94	0.04563	0.05153	0.00590	11.44
33	OTHER (6/20)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
LESS END-USE CONTRACT									
34	COMMODITY (Pipeline) (7/21)	0.00561	0.00561	0.00000	0.00	0.00560	0.00499	(0.00061)	(12.32)
35	DEMAND (8/22)	0.03664	0.03642	(0.00023)	(0.63)	0.03783	0.03619	(0.00164)	(4.54)
36	OTHER (9/23)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
37	TOTAL COST OF PURCHASES (11/24)	0.31355	0.36863	0.05508	14.94	0.33296	0.36863	0.03567	9.68
38	NET UNBILLED (12/25)	0.36861	0.00000	(0.36861)	0.00	0.42904	0.00000	(0.42904)	0.00
39	COMPANY USE (13/26)	0.37006	0.00000	(0.37006)	0.00	0.37003	0.00000	(0.37003)	0.00
40	TOTAL COST OF THERMS SOLD (11/27)	0.30870	0.36863	0.05993	16.26	0.30809	0.36863	0.06054	16.42
41	TRUE-UP (E-4)	(0.00002)	(0.00002)	0.00000	0.00	(0.00002)	(0.00002)	0.00000	0.00
42	TOTAL COST OF GAS (40 + 41)	0.30868	0.36861	0.05993	16.26	0.30807	0.36861	0.06054	16.42
43	REVENUE TAX FACTOR	1.00376	1.00376	0.00000	0.00	1.00376	1.00376	0.00000	0.00
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.30984	0.37000	0.06015	16.26	0.30923	0.37000	0.06077	16.42
45	PGA FACTOR ROUNDED TO NEAREST .001	30.984	37.000	6.01531	16.26	30.923	37.000	6.07715	16.42

SCHEDULE A-1 SUPPORTING DETAIL

FOR THE PERIOD OF: APRIL 98 through MARCH 99
CURRENT MONTH: MAY 1998

COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
1 Commodity Pipeline (FGT)	28,791,030	\$148,697	\$0.00516
2 Commodity Pipeline (SNG./SO GA)	9,344,030	\$52,348	\$0.00560
3 Cashouts-Peoples' Transportation Customers	1,111,913	\$6,224	\$0.00560
4 Cashouts-Supplier Aggregation (Test) Program	29,426	\$165	\$0.00561
5 Commodity Pipeline (FGT)-Prior Month Adjustment	(6,130)	(\$34)	\$0.00561
6 Commodity Pipeline (SNG./SO GA)-Prior Month Adjustment	125,300	(\$5,515)	(\$0.04401)
7 Commodity Pipeline-Billed to End-Users	(939,580)	(\$5,271)	\$0.00561
8 Comm. Pipeline-Due 3rd Party Supplier	1,609,550	\$9,030	\$0.00561
9 Capacity Utilization-Supplier	(6,065,040)	(\$34,025)	\$0.00561
10			
11 TOTAL COMMODITY (Pipeline)	34,000,499	\$171,618	\$0.00505
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
12 Swing Service-Demand-3rd Party Suppliers		\$73,215	\$0.00000
13 Swing Service-Commodity-3rd Party Suppliers	3,239,580	\$732,145	\$0.22600
14			
15			
16			
17			
18			
19 TOTAL SWING SERVICE	3,239,580	\$805,360	\$0.24860
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
20 Purchases from 3rd Party Suppliers	17,300,581	\$3,709,767	\$0.21443
21 City of Sunrise	15,228	\$7,031	\$0.46174
22 Central Florida Gas	0	\$100	\$0.00000
23 Okaloosa Gas District	225,000	\$31,500	\$0.14000
24 Cashouts-Peoples' Transportation Customers	1,218,041	\$237,041	\$0.19481
25 Cashouts-Supplier Aggregation (Test) Program	30,481	\$5,898	\$0.19350
26 Bookouts-Apr.'98	(15,530)	(\$3,719)	\$0.23950
27 Purchases from 3rd Party Suppliers-Prior Period Adj.	76,210	\$17,796	\$0.23351
28 Purchases-3rd Party Suppliers-Apr.'98 Accrual Adj.	(12,500)	(\$2,285)	\$0.18282
29 Imbalance Cashout-(FGT)-Feb.'98	22,260	\$4,942	\$0.22200
30 Imbalance Cashout-(FGT)-Mar.'98	(193,610)	(\$41,819)	\$0.21600
31 TOTAL COMMODITY (Other)	18,666,161	\$3,966,250	\$0.21248
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
32 Demand (FGT)	82,867,380	\$2,752,418	\$0.04378
33 Demand (SNG./SO GA)	11,067,000	\$500,085	\$0.04519
34 Temporary Acquisition Reservation Charge-(FGT)	3,782,000	\$122,941	\$0.03251
35 Temporary Relinquishment Credit-(FGT)	(26,862,270)	(\$1,013,714)	\$0.03774
36 Volumetric Relinquishment Credit-(FGT)	(100,130)	(\$3,777)	\$0.03772
37 Cashouts-Peoples' Transportation Customers	1,111,913	\$41,942	\$0.03772
38 Capacity Discount-Transp. Customer	4,114,012	\$108,879	\$0.02647
39 Demand Due 3rd Party Supplier	1,783,240	\$64,867	\$0.03638
40 Capacity Utilization-Supplier	(6,065,040)	(\$228,773)	\$0.03772
41 Demand-Billed to End-Users	(942,400)	(\$35,547)	\$0.03772
42 Demand (SNG./SO GA)-Prior Month Adjustment	0	\$26,937	\$0.00000
43 Volumetric Relinq. Credit-(FGT)-Prior Mo. Adj.	(20,880)	(\$788)	\$0.03772
44			
45 TOTAL DEMAND	50,734,825	\$2,335,470	\$0.04603
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
46 Administrative Costs	0	\$57,036	\$0.00000
47 Legal Fees	0	\$19,379	\$0.00000
48			
49			
50			
51			
52 TOTAL OTHER	0	\$76,415	\$0.00000

FOR THE PERIOD OF: APRIL 98 Through MARCH 99 Page 1 of 1

	CURRENT MONTH: MAY 98				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (A-1, LINES 3+4-9-13)	\$4,764,037	\$5,100,812	\$336,775	0.07069	\$10,266,289	\$10,624,177	\$357,888	\$0.03486
2 TRANSPORTATION COST (A-1, LINES 1+2+5+6-7-8)	2,096,942	1,832,421	(264,521)	(0.12615)	\$5,093,011	\$4,774,911	(318,100)	(0.06246)
3 TOTAL	6,860,979	6,933,233	72,254	0.01053	\$15,359,299	\$15,399,088	39,789	0.00259
4 FUEL REVENUES (NET OF REVENUE TAX)	8,107,558	6,933,233	(1,174,325)	(0.14484)	\$17,557,865	\$15,399,088	(2,158,777)	(0.12295)
5 TRUE-UP REFUND/(COLLECTION)	598	598	0	0.00000	\$1,196	\$1,196	0	0.00000
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	8,108,156	6,933,831	(1,174,325)	(0.14483)	\$17,559,061	\$15,400,284	(2,158,777)	(0.12294)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	1,247,178	598	(1,246,580)	(0.99952)	\$2,199,762	\$1,196	(2,198,566)	(0.99946)
8 INTEREST PROVISION-THIS PERIOD (21)	11,969	(5,665)	(17,634)	(1.47335)	\$18,885	(\$11,330)	(30,216)	(1.60002)
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	1,981,006	(1,232,732)	(3,213,738)	(1.62228)	1,022,039	(1,227,067)	(2,249,106)	(2.20061)
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(598)	(598)	0	0.00000	(\$1,196)	(\$1,196)	0	0.00000
10a FLEX RATE ADJUSTMENT	0	0	0	0.00000	\$0	\$0	0	0.00000
11 TOTAL EST/ACT TRUE-UP (7+8+9+10+10a)	3,239,554	(1,238,397)	(4,477,952)	(1.38227)	3,239,490	(1,238,397)	(4,477,888)	(1.38228)
11a REFUNDS FROM PIPELINE	0	0	0	0.00000	\$64	\$0	(64)	0.00000
12 ADJ TOTAL EST/ACT TRUE-UP (11+11a)	3,239,554	(1,238,397)	(4,477,952)	(1.38227)	\$3,239,554	(\$1,238,397)	(\$4,477,952)	(\$1.38227)
INTEREST PROVISION								
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	1,981,006	(1,232,732)	(3,213,738)	(1.62228)				
14 ENDING TRUE-UP BEFORE INTEREST (13+7-5+11a)	3,227,585	(1,232,732)	(4,460,317)	(1.38194)				
15 TOTAL (13+14)	5,208,591	(2,465,464)	(7,674,055)	(1.47335)				
16 AVERAGE (50% OF 15)	2,604,296	(1,232,732)	(3,837,028)	(1.47335)				
17 INTEREST RATE - FIRST DAY OF MONTH	5.53	5.53	0	0.00000				
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.50	5.50	0	0.00000				
19 TOTAL (17+18)	11.030	11.030	0	0.00000				
20 AVERAGE (50% OF 19)	5.515	5.515	0	0.00000				
21 MONTHLY AVERAGE (20/12 Months)	0.460	0.460	0	0.00000				
22 INTEREST PROVISION (16x21)	\$11,969	(\$5,665)	(\$17,634)	(\$1.47335)				

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

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COMPANY: PEOPLES GAS SYSTEM												
ACTUAL FOR THE PERIOD OF:												
PRESENT MONTH:												
MAY 1998												
TRANSPORTATION PURCHASES												
SYSTEM SUPPLY AND END USE												
APRIL 98												
MARCH 98												
Page 1 of 1												
SCHEDULE A-3**												
MONTH	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
	PURCHASED	PURCHASED	FOR	SCH	SYSTEM	END	TOTAL	THIRD	COMMODITY COST	DEMAND	OTHER	TOTAL
				TYPE	SUPPLY	USE	PURCHASED	PARTY	PIPELINE	COST	CHARGES	THERM
1 MAY 1998	FGT	FTS-1 COMM. PIPELINE			21,159,370		21,159,370		\$118,704.08			\$0.56
2 MAY 1998	FGT	FTS-1 COMM. PIPELINE			12,033,940		12,033,940		67,510.41			\$0.56
3 MAY 1998	FGT	FTS-2 COMM. PIPELINE			7,631,660		7,631,660		29,992.42			\$0.39
4 MAY 1998	FGT	FTS-1 DEMAND			31,270,480		31,270,480		\$1,159,806.50			\$3.71
5 MAY 1998	FGT	FTS-1 DEMAND			12,033,940		12,033,940		453,920.20			\$3.77
6 MAY 1998	FGT	FTS-2 DEMAND			8,416,500		8,416,500		698,062.19			\$8.29
7 MAY 1998	FGT	NO NOTICE			6,665,000		6,665,000		39,323.50			\$0.59
8 MAY 1998	FGS	TRANSF. CUSTOMER			4,114,012		4,114,012		\$108,879.19			\$2.65
9 MAY 1998	FGS	DEMAND			(6,065,040)		(6,065,040)		(428,773.32)			\$3.77
10 MAY 1998	FGS	CAPACITY UTILIZATION-SUPPLIER			(6,065,040)		(6,065,040)		(34,024.89)			\$0.56
11 MAY 1998	FGS	DEMAND			(942,400)		(942,400)		(35,547.32)			\$3.77
12 MAY 1998	FGS	BILLED TO END-USERS			(939,580)		(939,580)		(5,271.04)			\$0.56
13 MAY 1998	FGS	COMM. OTHER			9,344,030		9,344,030		52,347.90			\$0.56
14 MAY 1998	FGS	SONAT/SO GA COMM. PIPELINE			11,067,000		11,067,000		500,085.38			\$4.52
15 MAY 1998	FGS	SONAT/SO GA DEMAND			474,765		474,765		4,453.30			\$0.94
16 MAY 1998	FGS	SONAT/SO GA DEMAND			474,765		474,765		4,453.30			\$0.94
17 MAY 1998	FGS	COMM. OTHER			30,481		30,481		5,898.04			\$19.35
18 MAY 1998	FGS	SWING			1,609,550		1,609,550		9,029.57			\$0.56
19 MAY 1998	FGS	COMM. OTHER			1,783,240		1,783,240		64,866.97			\$3.64
20 MAY 1998	FGS	COMM. OTHER			29,426		29,426		165.08			\$0.56
21 MAY 1998	FGS	COMM. OTHER			1,111,913		1,111,913		6,224.02			\$3.77
22 MAY 1998	FGS	COMM. OTHER			1,111,913		1,111,913		41,941.56			\$0.56
23 MAY 1998	FGS	COMM. OTHER			1,111,913		1,111,913		6,224.02			\$0.56
24 MAY 1998	FGS	COMM. OTHER			1,111,913		1,111,913		41,941.56			\$0.56
25 MAY 1998	FGS	DEMAND			1,111,913		1,111,913		6,224.02			\$0.56
26 MAY 1998	FGS	COMM. PIPELINE			1,111,913		1,111,913		41,941.56			\$0.56
27 MAY 1998	FGS	COMM. PIPELINE			1,111,913		1,111,913		41,941.56			\$0.56
28 MAY 1998	FGS	C/O-SUPPLIER AGGR. TEST PROG.			29,426		29,426		165.08			\$0.56
29 MAY 1998	FGS	C/O-SUPPLIER AGGR. TEST PROG.			29,426		29,426		165.08			\$0.56
30 MAY 1998	FGS	CASHOUTS-TRANSF. CUSTOMERS			1,111,913		1,111,913		6,224.02			\$0.56
31 MAY 1998	FGS	CASHOUTS-TRANSF. CUSTOMERS			1,111,913		1,111,913		41,941.56			\$0.56
32 TOTAL					113,090,717		113,090,717		\$2,244,677.55			\$5.67

** This report excludes prior month/period adjustments.

FOR THE PERIOD OF:

APRIL 98

Through

MARCH 99

PRESENT MONTH:

MAY 1998

(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT DTH/d	(D) NET AMOUNT DTH/d	(E) MONTHLY GROSS DTH	(F) MONTHLY NET DTH	(G) WELLHEAD PRICE \$/DTH	(H) CITYGATE PRICE (Gx E)/F
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
	TOTAL						

(1) The wellhead price listed for each receipt point represents the actual cost of gas to PGS from its supplier(s).

(2) The above net volumes are calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 3.48% per dth.

(3) Included in the monthly gross volumes above are 666,218 dth's nominated under FGT FTS-2 pipeline capacity having a fuel surcharge of 3.46% per dth.

(4) The monthly gross volumes listed above represent gas moved on the Florida Gas Transmission pipeline except for 389,546 dth's moved on the Southern Natural Gas pipeline, shown on line 8.

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE	%	ACTUAL	ESTIMATE	DIFFERENCE	%
FOR THE MONTH OF: MAY 1998								
THERM SALES (FIRM)								
1 RESIDENTIAL	3,676,993	3,393,317	(283,676)	(0.07715)	9,172,658	7,841,255	(1,331,403)	(0.14515)
2 SMALL COMM. SERVICE	213,558	181,845	(31,713)	(0.14850)	483,537	401,580	(81,957)	(0.16949)
3 COMMERCIAL SERVICE	9,063,783	8,745,843	(317,940)	(0.03508)	19,635,930	18,531,014	(1,104,916)	(0.05627)
4 COMMERCIAL LV-1	7,487,768	7,391,810	(95,958)	(0.01282)	16,265,470	15,303,402	(962,068)	(0.05915)
5 COMMERCIAL LV-2	695,188	903,672	208,484	0.29990	1,541,418	1,808,844	265,426	0.17220
6 NATURAL GAS VEH. SALES	62,441	46,400	(16,041)	(0.25690)	123,945	96,100	(27,845)	(0.22466)
7 COMM. ST. LIGHTING	57,730	53,348	(4,382)	(0.07591)	115,745	106,396	(9,349)	(0.08077)
8 WHOLESALE	9,673	9,200	(473)	(0.04887)	21,020	18,400	(2,620)	(0.12483)
8a OFF SYSTEM SALES	0	0	0	0.00000	0	0	0	0.00000
9 TOTAL FIRM SALES	21,287,134	20,725,435	(561,699)	(0.02547)	47,359,722	44,104,991	(3,254,731)	(0.06872)
THERM SALES (INTERRUPTIBLE)								
10 INTERRUPTIBLE SMALL	502,318	1,338,732	834,414	1.66113	1,662,896	2,937,320	1,274,424	0.76639
11 INTERRUPTIBLE LV-1	186,753	600,000	413,247	2.21280	225,556	1,200,000	974,445	4.32020
12 INTERRUPTIBLE LV-2	293,451	0	(293,451)	(1.00000)	658,226	0	(658,226)	(1.00000)
13 TOTAL INT. SALES	982,522	1,938,732	956,210	0.97118	2,546,677	4,137,320	1,590,643	0.62460
14 TOTAL SALES	22,249,656	22,662,167	412,511	0.01854	49,906,400	48,242,311	(1,664,089)	(0.03334)
THERM SALES (TRANSPORTATION)								
15a SMALL COMM. SERVICE	63	0	(63)	(1.00000)	121	0	(121)	(1.00000)
15 COMMERCIAL SERVICE	119,190	0	(119,190)	(1.00000)	249,466	0	(249,466)	(1.00000)
16 COMMERCIAL LV-1	2,448,823	2,052,203	(396,620)	(0.16190)	4,978,978	4,063,395	(915,583)	(0.18389)
17 COMMERCIAL LV-2	1,282,578	1,044,872	(247,706)	(0.19164)	2,630,373	2,159,696	(470,677)	(0.17894)
18 NATURAL GAS VEHICLE SALES	0	0	0	0.00000	0	0	0	0.00000
19 INTERRUPTIBLE SMALL	4,808,401	4,788,987	(21,434)	(0.00446)	9,793,544	9,852,134	58,590	0.00598
20 INTERRUPTIBLE LV-1	13,655,346	12,893,470	(761,876)	(0.05579)	27,928,777	25,708,870	(2,219,907)	(0.07948)
21 INTERRUPTIBLE LV-2	28,199,930	28,294,438	94,508	0.00335	52,892,477	56,196,507	3,304,030	0.06247
21a OFF SYSTEM SALES-TRANSP.	0	0	0	0.00000	0	0	0	0.00000
22 TOTAL TRANSPORTATION	50,524,132	49,071,948	(1,452,184)	(0.02874)	98,473,735	97,980,602	(493,133)	(0.00501)
23 TOTAL THROUGHPUT	22,773,788	71,734,115	(1,038,873)	(0.01429)	148,380,135	146,222,913	(2,157,222)	(0.01454)
AVERAGE NUMBER OF CUSTOMERS (FIRM)								
24 RESIDENTIAL	215,125	218,415	1,290	0.00600	433,208	436,322	3,114	0.00719
25 SMALL COMMERCIAL	5,193	5,039	(154)	(0.02966)	10,467	10,138	(329)	(0.03143)
26 COMMERCIAL SERVICE	17,528	17,891	363	0.02071	35,017	35,701	684	0.01953
27 COMMERCIAL LV-1	1,770	1,738	(32)	(0.01808)	3,531	3,435	(96)	(0.02719)
28 COMMERCIAL LV-2	41	23	(18)	(0.43902)	82	45	(37)	(0.45122)
29 NATURAL GAS VEH. SALES	21	19	(2)	(0.09524)	42	38	(4)	(0.09524)
30 COMM. ST. LIGHTING	61	57	(4)	(0.06557)	122	114	(8)	(0.06557)
31 WHOLESALE	2	2	0	0.00000	4	4	0	0.00000
31a OFF SYSTEM SALES	0	0	0	0.00000	0	0	0	0.00000
32 TOTAL FIRM	239,741	241,184	1,443	0.00602	482,473	485,797	3,324	0.00689
AVERAGE NUMBER OF CUSTOMERS (INT.)								
33 INTERRUPTIBLE SMALL	86	69	(17)	(0.19767)	168	138	(30)	(0.17857)
34 INTERRUPTIBLE LV-1	28	20	(8)	(0.28571)	53	40	(13)	(0.24528)
35 INTERRUPTIBLE LV-2	5	2	(3)	(0.60000)	8	4	(4)	(0.50000)
36 TOTAL INT.	119	91	(28)	(0.23529)	229	182	(47)	(0.20524)
37 TOTAL SALES CUSTOMERS	239,860	241,275	1,415	0.00590	482,702	485,979	3,277	0.00679
AVERAGE NUMBER OF CUSTOMERS (TRANSP)								
38a SMALL COMM. SERVICE	8	0	(8)	(1.00000)	18	0	(18)	(1.00000)
38 COMMERCIAL SERVICE	96	0	(96)	(1.00000)	194	0	(194)	(1.00000)
39 COMMERCIAL LV-1	164	157	(7)	(0.04268)	328	314	(14)	(0.04268)
40 COMMERCIAL LV-2	23	22	(1)	(0.04348)	47	44	(3)	(0.06383)
41 NATURAL GAS VEHICLE SALES	0	0	0	0.00000	0	0	0	0.00000
42 INTERRUPTIBLE SMALL	70	63	(7)	(0.10000)	136	126	(10)	(0.07353)
43 INTERRUPTIBLE LV-1	27	25	(2)	(0.07407)	53	50	(3)	(0.05660)
44 INTERRUPTIBLE LV-2	8	7	(1)	(0.12500)	14	14	0	0.00000
44a OFF SYSTEM SALES-TRANSP.	0	0	0	0.00000	0	0	0	0.00000
45 TOTAL TRANSP. CUSTOMERS	396	274	(122)	(0.30808)	790	548	(242)	(0.30833)
46 TOTAL CUSTOMERS	240,258	241,549	1,293	0.00538	483,492	486,527	3,035	0.00628
THERM USE PER CUSTOMER								
47 RESIDENTIAL	17	16	(1)	(0)	21	18	(3)	(0)
48 SMALL COMMERCIAL	41	36	(5)	(0)	40	40	(7)	(0)
49 COMMERCIAL SERVICE	517	489	(28)	(0)	561	519	(42)	(0)
50 COMMERCIAL LV-1	4,230	4,253	23	(0)	4,606	4,455	(151)	(0)
51 COMMERCIAL LV-2	16,958	39,290	22,334	1	18,798	40,152	21,354	1
52 NATURAL GAS VEH. SALES	2,873	2,442	(531)	(0)	2,529	(422)	(0)	(0)
53 COMM. ST. LIGHTING	946	936	(10)	(0)	949	933	(15)	(0)
54 WHOLESALE	4,036	4,600	(236)	(0)	5,255	4,600	(655)	(0)
54a OFF SYSTEM SALES	0	0	0	(0)	0	0	0	(0)
55 INTERRUPTIBLE SMALL	5,841	19,373	13,532	2	9,898	21,285	11,387	1
56 INTERRUPTIBLE LV-1	6,670	30,000	23,330	3	4,256	30,000	25,744	6
57 INTERRUPTIBLE LV-2	58,690	0	(58,690)	(1)	82,278	0	(82,278)	(1)
58a SMALL COMM. SERVICE(TRANSP.)	8	0	(8)	(1)	7	0	(7)	(1)
58 COMMERCIAL SERVICE(TRANSP.)	1,242	0	(1,242)	(1)	1,286	0	(1,286)	(1)
59 COMMERCIAL LV-1 (TRANSP.)	14,931	13,071	(1,859)	(0)	15,180	12,941	(2,239)	(0)
60 COMMERCIAL LV-2 (TRANSP.)	56,199	47,494	(8,705)	(0)	55,965	49,084	(6,881)	(0)
61 NATURAL GAS VEHICLES(TRANSP.)	0	0	0	(0)	0	0	0	(0)
62 INTERRUPTIBLE SMALL (TRANSP.)	68,691	75,984	7,292	(0)	72,011	78,192	6,180	(0)
63 INTERRUPTIBLE LV-1 (TRANSP.)	505,754	515,739	9,985	(0)	526,958	514,177	(12,781)	(0)
64 INTERRUPTIBLE LV-2 (TRANSP.)	3,524,991	4,042,062	517,071	(0)	3,778,034	4,014,036	236,002	(0)
64a OFF SYSTEM SALES-(TRANSP.)	0	0	0	(0)	0	0	0	(0)

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ACTUAL FOR THE PERIOD OF: APRIL 1998 THROUGH MARCH 1999

	APR '98	MAY '98	JUN '98	JUL '98	AUG '98	SEP '98	OCT '98	NOV '98	DEC '98	JAN '99	FEB '99	MAR '99
ORLANDO DIVISION:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT	1.0512	1.0541										
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98										
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73										
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697										
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.069	1.072										
TAMPA, ST. PETE, LAKELAND, HIGHLANDS, and SARASOTA DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT	1.0541	1.0561										
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98										
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73										
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697										
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.072	1.074										

ACTUAL FOR THE PERIOD OF: APRIL 1998 THROUGH MARCH 1999

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
PANAMA CITY:	'98	'98	'98	'98	'98	'98	'98	'98	'98	'99	'99	'99
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT CCF PURCHASED	1.0555	1.0576										
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	15.09	15.09										
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73										
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.02444	1.02444										
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.081	1.083										
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.												
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.												
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.												
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR												

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF:

APRIL 98 through MARCH 99

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	CURRENT MONTH: JUNE 98				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline)	\$185,230	\$202,186	\$16,956	8.39	\$549,991	\$555,147	\$5,156	0.93
2 NO NOTICE SERVICE	\$38,055	\$38,055	\$0	0.00	\$99,504	\$99,504	\$1	0.00
3 SWING SERVICE	\$702,323	\$674,800	(\$27,523)	(4.08)	\$2,686,603	\$2,715,945	\$29,342	1.08
4 COMMODITY (Other)	\$3,347,350	\$4,008,857	\$661,507	16.50	\$11,645,569	\$12,591,889	\$946,320	7.52
5 DEMAND	\$2,114,931	\$2,323,923	\$208,992	8.99	\$7,666,891	\$7,867,603	\$200,712	2.55
6 OTHER	\$56,972	\$130,000	\$73,028	0.00	\$236,163	\$390,000	\$153,837	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	\$78,560	\$104,066	\$25,506	24.51	\$202,923	\$259,496	\$56,573	21.80
8 DEMAND	\$439,237	\$708,671	\$269,434	38.02	\$1,379,225	\$1,996,420	\$617,195	30.92
9 OTHER	\$0	\$0	\$0	0.00	\$0	\$0	\$0	0.00
10								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$5,927,064	\$6,565,084	\$638,020	9.72	\$21,302,574	\$21,964,172	\$661,598	3.01
12 NET UNBILLED	(\$481,326)	\$0	\$481,326	0.00	(\$1,320,183)	\$0	\$1,320,183	0.00
13 COMPANY USE	\$10,872	\$0	(\$10,872)	0.00	\$27,083	\$0	(\$27,083)	0.00
14 TOTAL THERM SALES	\$7,293,107	\$6,565,084	(\$728,023)	(11.09)	\$24,850,973	\$21,964,172	(\$2,886,801)	(13.14)

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OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF:

APRIL 98 through MARCH 99

Page 2 of 3

THERMS PURCHASED	CURRENT MONTH: JUNE 98				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)	32,892,790	36,854,164	3,961,374	10.75	106,221,262	109,779,106	3,557,844	3.24
16 NO NOTICE SERVICE (Billing Determinants Only)	6,450,000	6,450,000	0	0.00	16,865,000	16,865,000	0	0.00
17 SWING SERVICE (Commodity)	3,145,200	2,938,000	(207,200)	(7.05)	11,034,710	10,748,000	(286,710)	(2.67)
18 COMMODITY (Other) (Commodity)	16,991,999	15,366,080	(1,625,919)	(10.58)	55,280,955	49,329,820	(5,951,135)	(12.06)
19 DEMAND (Billing Determinants Only)	42,790,158	45,625,200	2,835,042	6.21	164,454,871	153,208,757	(11,246,114)	(7.34)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	14,003,530	18,550,084	4,546,554	24.51	36,195,070	49,701,286	13,506,216	27.17
22 DEMAND	12,744,130	19,009,684	6,265,554	32.96	37,588,735	54,590,096	17,001,361	31.14
23 OTHER	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (17+18-23)	20,137,199	18,304,080	(1,833,119)	(10.01)	66,315,665	60,077,820	(6,237,845)	(10.38)
25 NET UNBILLED	(1,067,245)	0	1,067,245	0.00	(3,022,443)	0	3,022,443	0.00
26 COMPANY USE	30,197	0	(30,197)	0.00	74,007	0	(74,007)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	22,329,490	18,304,080	(4,025,410)	(21.99)	72,235,890	60,077,820	(12,158,070)	(20.24)

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF:

APRIL 98 through MARCH 99

CENTS PER THERM		CURRENT MONTH: JUNE 98				PERIOD TO DATE			
		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
				AMOUNT	%			AMOUNT	%
28	COMMODITY (Pipeline) (1/15)	0.00563	0.00549	(0.00015)	(2.65)	0.00518	0.00506	(0.00012)	(2.39)
29	NO NOTICE SERVICE (2/16)	0.00590	0.00590	0.00000	0.00	0.00590	0.00590	0.00000	0.00
30	SWING SERVICE (3/17)	0.22330	0.22968	0.00638	2.78	0.24347	0.25269	0.00922	3.65
31	COMMODITY (Other) (4/18)	0.19700	0.26089	0.06389	24.49	0.21066	0.25526	0.04460	17.47
32	DEMAND (5/19)	0.04943	0.05094	0.00151	2.96	0.04662	0.05135	0.00473	9.22
33	OTHER (6/20)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
LESS END-USE CONTRACT									
34	COMMODITY (Pipeline) (7/21)	0.00561	0.00561	(0.00000)	(0.00)	0.00561	0.00522	(0.00039)	(7.38)
35	DEMAND (8/22)	0.03447	0.03728	0.00281	7.55	0.03669	0.03657	(0.00012)	(0.33)
36	OTHER (9/23)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
37	TOTAL COST OF PURCHASES (11/24)	0.29433	0.35867	0.06433	17.94	0.32123	0.36560	0.04437	12.14
38	NET UNBILLED (12/25)	0.45100	0.00000	(0.45100)	0.00	0.43679	0.00000	(0.43679)	0.00
39	COMPANY USE (13/26)	0.36004	0.00000	(0.36004)	0.00	0.36595	0.00000	(0.36595)	0.00
40	TOTAL COST OF THERMS SOLD (11/27)	0.26544	0.35867	0.09323	25.99	0.29490	0.36560	0.07069	19.34
41	TRUE-UP (E-4)	(0.00002)	(0.00002)	0.00000	0.00	(0.00002)	(0.00002)	0.00000	0.00
42	TOTAL COST OF GAS (40 + 41)	0.26542	0.35865	0.09323	26.00	0.29488	0.36558	0.07069	19.34
43	REVENUE TAX FACTOR	1.00376	1.00376	0.00000	0.00	1.00376	1.00376	0.00000	0.00
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.26641	0.36000	0.09358	26.00	0.29599	0.36695	0.07096	19.34
45	PGA FACTOR ROUNDED TO NEAREST .001	26.641	36.000	9.35818	26.00	29.599	36.695	7.09583	19.34

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

FOR THE PERIOD OF: APRIL 98 through MARCH 99
 CURRENT MONTH: JUNE 1998

COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
1 Commodity Pipeline (FGT)	32,475,500	\$170,050	\$0.00524
2 Commodity Pipeline (SNG./SO GA)	8,352,850	\$49,661	\$0.00595
3 Cashouts-Peoples' Transportation Customers	1,203,045	\$6,710	\$0.00558
4 Cashouts-Supplier Aggregation (Test) Program	99,040	\$556	\$0.00561
5 Commodity Pipeline (FGT)-Prior Month Adjustment	(121,580)	(\$500)	\$0.00411
6 Commodity Pipeline (SNG./SO GA)-Prior Month Adjustment	(1,298,560)	\$2,609	(\$0.00201)
7 Commodity Pipeline-Billed to End-Users	(840,120)	(\$4,713)	\$0.00561
8 Comm. Pipeline-Due 3rd Party Supplier	1,529,265	\$8,579	\$0.00561
9 Capacity Utilization-Supplier	(8,506,650)	(\$47,722)	\$0.00561
10			
11 TOTAL COMMODITY (Pipeline)	32,892,790	\$185,230	\$0.00563
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
12 Swing Service-Demand-3rd Party Suppliers		\$63,848	\$0.00000
13 Swing Service-Commodity-3rd Party Suppliers	3,145,200	\$638,476	\$0.20300
14			
15			
16			
17			
18			
19 TOTAL SWING SERVICE	3,145,200	\$702,323	\$0.22330
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
20 Purchases from 3rd Party Suppliers	15,371,670	\$3,035,206	\$0.19745
21 City of Sunrise	19,418	\$9,046	\$0.46587
22 Okaloosa Gas District	232,770	\$32,625	\$0.14016
23 Cashouts-Peoples' Transportation Customers	1,266,080	\$245,567	\$0.19396
24 Cashouts-Supplier Aggregation (Test) Program	102,061	\$19,375	\$0.18983
25 Purchases-3rd Party Suppliers-May'98 Accrual Adj.	0	\$5,503	\$0.00000
26 Purchases from 3rd Party Suppliers-Prior Period Adj.	0	\$27	\$0.00000
27			
28			
29			
30			
31 TOTAL COMMODITY (Other)	16,991,999	\$3,347,350	\$0.19700
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
32 Demand (FGT)	60,839,400	\$2,661,467	\$0.04375
33 Demand (SNG/SO GA)	10,011,000	\$495,075	\$0.04945
34 Temporary Acquisition Reservation Charge-(FGT)	4,160,000	\$139,107	\$0.03344
35 Temporary Relinquishment Credit-(FGT)	(28,364,400)	(\$1,024,155)	\$0.03611
36 Volumetric Relinquishment Credit-(FGT)	(99,900)	(\$3,768)	\$0.03772
37 Cashouts-Peoples' Transportation Customers	1,203,045	\$45,428	\$0.03776
38 Capacity Discount-Transp. Customer	4,057,624	\$107,880	\$0.02659
39 Demand Due 3rd Party Supplier	1,700,579	\$61,782	\$0.03633
40 Capacity Utilization-Supplier	(8,506,650)	(\$320,871)	\$0.03772
41 Demand-Billed to End-Users	(912,000)	(\$34,401)	\$0.03772
42 Demand (SNG/SO GA)-Prior Month Adjustment	(1,298,540)	(\$12,614)	\$0.00971
43			
44			
45 TOTAL DEMAND	42,790,158	\$2,114,931	\$0.04943
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
46 Administrative Costs	0	\$55,499	\$0.00000
47 Legal Fees	0	\$1,474	\$0.00000
48			
49			
50			
51			
52 TOTAL OTHER	0	\$56,972	\$0.00000

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FOR THE PERIOD OF: APRIL 98 Through MARCH 99 Page 1 of 1

	CURRENT MONTH: JUNE 98		PERIOD TO DATE					
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (A-1, LINES 3 + 4-9-13)	\$4,038,801	\$4,683,657	\$644,856	\$0.15967	\$14,305,090	\$15,307,834	\$1,002,745	\$0.07010
2 TRANSPORTATION COST (A-1, LINES 1 + 2 + 5 + 6-7-8)	1,877,391	1,881,427	4,036	0.00215	\$6,970,401	\$6,656,338	(314,063)	(0.04506)
3 TOTAL	5,916,192	6,565,084	648,892	0.10968	\$21,275,491	\$21,964,172	688,681	0.03237
4 FUEL REVENUES (NET OF REVENUE TAX)	7,293,107	6,565,084	(728,023)	(0.09982)	\$24,850,973	\$21,964,172	(2,886,801)	(0.11616)
5 TRUE-UP REFUND/(COLLECTION)	598	598	0	0.00000	\$1,794	\$1,794	0	0.00000
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	7,293,705	6,565,682	(728,023)	(0.09982)	\$24,852,767	\$21,965,966	(2,886,801)	(0.11616)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	1,377,514	598	(1,376,916)	(0.99957)	\$3,577,276	\$1,794	(3,575,482)	(0.99950)
8 INTEREST PROVISION-THIS PERIOD (21)	18,339	(5,728)	(24,066)	(1.31233)	\$37,224	(\$17,058)	(54,282)	(1.45828)
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	3,239,554	(1,238,397)	(4,477,952)	(1.38227)	1,022,039	(1,227,067)	(2,249,106)	(2.20061)
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(598)	(598)	0	0.00000	(\$1,794)	(\$1,794)	0	0.00000
10a FLEX RATE ADJUSTMENT	0	0	0	0.00000	\$0	\$0	0	0.00000
11 TOTAL EST/ACT TRUE-UP (7 + 8 + 9 + 10 + 10a)	4,634,809	(1,244,125)	(5,878,934)	(1.26843)	4,634,745	(1,244,125)	(5,878,870)	(1.26843)
11a REFUNDS FROM PIPELINE	74,158	0	(74,158)	0.00000	\$74,222	\$0	(74,222)	0.00000
12 ADJ TOTAL EST/ACT TRUE-UP (11 + 11a)	4,708,967	(1,244,125)	(5,953,092)	(1.26420)	\$4,708,967	(\$1,244,125)	(\$5,953,092)	(\$1.26420)
INTEREST PROVISION								
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	3,239,554	(1,238,397)	(4,477,952)	(1.38227)				
14 ENDING TRUE-UP BEFORE INTEREST (13 + 7-5 + 11a)	4,690,628	(1,238,397)	(5,929,026)	(1.26402)				
15 TOTAL (13 + 14)	7,930,183	(2,476,795)	(10,406,978)	(1.31233)				
16 AVERAGE (50% OF 15)	3,965,091	(1,238,397)	(5,203,489)	(1.31233)				
17 INTEREST RATE - FIRST DAY OF MONTH	5.50	5.50	0	0.00000				
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.60	5.60	0	0.00000				
19 TOTAL (17 + 18)	11.100	11.100	0	0.00000				
20 AVERAGE (50% OF 19)	5.550	5.550	0	0.00000				
21 MONTHLY AVERAGE (20/12 Months)	0.463	0.463	0	0.00000				
22 INTEREST PROVISION (16x21)	\$18,339	(\$5,728)	(\$24,066)	(\$1.31233)				

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

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ACTUAL FOR THE PERIOD OF:

APRIL 98

MARCH 99

PRESENT MONTH:

JUNE 1998

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY THIRD PARTY	COST PIPELINE	DEMAND COST	OTHER CHARGES	TOTAL CENTS PER THERM	
1	JUNE 1998	FGT	PGS	FTS-1 COMM. PIPELINE	25,262,100			\$141,720.39			\$0.56	
2	JUNE 1998	FGT	PGS	FTS-1 COMM. PIPELINE		14,003,530		78,559.81			\$0.56	
3	JUNE 1998	FGT	PGS	FTS-2 COMM. PIPELINE	7,224,800			28,393.46			\$0.39	
4	JUNE 1998	FGT	PGS	FTS-1 DEMAND	28,685,000				\$1,102,147.70		\$3.84	
5	JUNE 1998	FGT	PGS	FTS-1 DEMAND		14,003,530			528,213.15		\$3.77	
6	JUNE 1998	FGT	PGS	FTS-2 DEMAND	7,850,100				670,503.89		\$8.54	
7	JUNE 1998	FGT	PGS	NO NOTICE	6,450,000				38,055.00		\$0.59	
8	JUNE 1998	TRANSP. CUSTOMER	PGS	FTS-1 DEMAND	4,057,624				\$107,879.92		\$2.66	
9	JUNE 1998	CAPACITY UTILIZATION-SUPPLIER	PGS	DEMAND	(8,506,650)				(\$320,870.84)		\$3.77	
10	JUNE 1998	CAPACITY UTILIZATION-SUPPLIER	PGS	COMMODITY PIPELINE	(8,506,650)			(47,722.31)			\$0.56	
11	JUNE 1998	BILLED TO END-USERS	PGS	DEMAND	(912,000)				(\$34,400.64)		\$3.77	
12	JUNE 1998	BILLED TO END-USERS	PGS	COMM. PIPELINE	(840,120)			(4,713.07)			\$0.56	
13	JUNE 1998		PGS	COMM. OTHER								
14	JUNE 1998		PGS	SONAT/SO GA COMM. PIPELINE	8,352,850			49,660.60			\$0.59	
15	JUNE 1998		PGS	SONAT/SO GA DEMAND	10,011,000				495,075.11		\$4.95	
16	JUNE 1998		PGS	SONAT/SO GA DEMAND		459,450			4,746.12		\$1.03	
17	JUNE 1998		PGS	COMM. OTHER								
18	JUNE 1998		PGS	SWING								
19	JUNE 1998		PGS	COMM. OTHER								
20	JUNE 1998		PGS	COMM. OTHER								
21	JUNE 1998		PGS	COMM. OTHER								
22	JUNE 1998		PGS	COMM. OTHER								
23	JUNE 1998		PGS	COMM. OTHER								
24	JUNE 1998		PGS	COMM. OTHER								
25	JUNE 1998		PGS	COMM. OTHER								
26	JUNE 1998		PGS	DEMAND	1,700,579				\$61,781.71		\$3.63	
27	JUNE 1998		PGS	COMM. PIPELINE	1,529,265			8,579.18			\$0.56	
28	JUNE 1998	C/O-SUPPLIER AGGR. TEST PROG.	PGS	COMM. OTHER	102,061		19,374.55				\$18.98	
29	JUNE 1998	C/O-SUPPLIER AGGR. TEST PROG.	PGS	COMM. PIPELINE	99,040			555.61			\$0.56	
30	JUNE 1998	CASHOUTS-TRANSP. CUSTOMERS	PGS	DEMAND	1,203,045				45,427.61		\$3.78	
31	JUNE 1998	CASHOUTS-TRANSP. CUSTOMERS	PGS	COMM. PIPELINE	1,203,045			6,710.12			\$0.56	
32	JUNE 1998	CASHOUTS-TRANSP. CUSTOMERS	PGS	COMM. OTHER	1,266,080		245,567.39				\$19.40	
33	TOTAL	**This report excludes prior month/period adjustments.			104,748,039	28,466,510	133,214,549	\$3,938,623.98	\$261,743.79	\$2,762,406.29	\$0.00	\$5.23

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FOR THE PERIOD OF:

APRIL 98

Through

MARCH 99

PRESENT MONTH:

JUNE 1998

(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT DTH/d	(D) NET AMOUNT DTH/d	(E) MONTHLY GROSS DTH	(F) MONTHLY NET DTH	(G) WELLHEAD PRICE \$/DTH	(H) CITYGATE PRICE (GxE)/F
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
	TOTAL						

- (1) The wellhead price listed for each receipt point represents the actual cost of gas to PGS from its supplier(s).
- (2) The above net volumes are calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 2.96% per dth.
- (3) Included in the monthly gross volumes above are 713,243 dth's nominated under FGT FTS-2 pipeline capacity having a fuel surcharge of 2.96% per dth.
- (4) The monthly gross volumes listed above represent gas moved on the Florida Gas Transmission pipeline except for 355,112 dth's moved on the Southern Natural Gas pipeline, shown on line 7.

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ESTIMATED FOR THE PERIOD OF: APRIL 98 through MARCH 99

FOR THE MONTH OF: JUNE 1998

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE	%	ACTUAL	ESTIMATE	DIFFERENCE	%
THERM SALES (FIRM)								
1 RESIDENTIAL	3,060,974	2,997,468	(63,506)	(0.02075)	12,233,632	10,838,723	(1,394,909)	(0.11402)
2 SMALL COMM. SERVICE	191,825	177,493	(14,332)	(0.07471)	675,362	579,073	(96,289)	(0.14257)
3 COMMERCIAL SERVICE	8,061,147	8,195,805	134,658	0.01668	27,697,077	26,726,619	(970,458)	(0.03504)
4 COMMERCIAL LV-1	6,711,654	6,619,533	(92,121)	(0.01373)	22,977,124	21,922,935	(1,054,189)	(0.04588)
5 COMMERCIAL LV-2	710,550	822,057	211,507	0.29767	2,251,968	2,728,901	476,933	0.21178
6 NATURAL GAS VEH. SALES	64,473	48,800	(15,673)	(0.24309)	188,418	144,900	(43,518)	(0.23097)
7 COMM. ST. LIGHTING	65,348	53,648	(11,700)	(0.17904)	181,092	160,044	(21,048)	(0.11623)
8 WHOLESale	9,086	9,200	114	0.01256	30,106	27,600	(2,506)	(0.08323)
8a OFF SYSTEM SALES	740,000	0	(740,000)	0.00000	740,000	0	(740,000)	0.00000
9 TOTAL FIRM SALES	19,615,058	19,023,804	(591,252)	(0.03014)	66,974,778	63,128,795	(3,845,983)	(0.05742)
THERM SALES (INTERRUPTIBLE)								
10 INTERRUPTIBLE SMALL	689,812	1,205,657	515,845	0.74781	2,352,707	4,142,977	1,790,270	0.76094
11 INTERRUPTIBLE LV-1	226,673	400,000	173,327	0.76466	452,229	1,600,000	1,147,772	2.53803
12 INTERRUPTIBLE LV-2	1,797,950	0	(1,797,950)	(1.00000)	2,456,176	0	(2,456,176)	(1.00000)
13 TOTAL INT. SALES	2,714,435	1,605,657	(1,108,778)	(0.40847)	5,261,112	5,742,977	481,865	0.09159
14 TOTAL SALES	22,329,490	20,629,461	(1,700,029)	(0.07613)	72,235,890	68,871,772	(3,364,118)	(0.04657)
THERM SALES (TRANSPORTATION)								
15a SMALL COMM. SERVICE	76	0	(76)	(1.00000)	197	0	(197)	(1.00000)
15 COMMERCIAL SERVICE	134,591	0	(134,591)	(1.00000)	384,056	0	(384,056)	(1.00000)
16 COMMERCIAL LV-1	2,271,206	2,022,928	(248,280)	(0.10932)	7,250,184	6,086,321	(1,163,862)	(0.16053)
17 COMMERCIAL LV-2	1,249,301	1,169,036	(80,265)	(0.06425)	3,879,674	3,328,732	(550,942)	(0.14201)
18 NATURAL GAS VEHICLE SALES	0	0	0	0.00000	0	0	0	0.00000
19 INTERRUPTIBLE SMALL	4,413,573	4,746,667	333,095	0.07547	14,207,116	14,598,801	391,685	0.2757
20 INTERRUPTIBLE LV-1	11,577,506	11,767,900	190,394	0.01645	39,506,282	37,476,770	(2,029,512)	(0.05137)
21 INTERRUPTIBLE LV-2	29,904,054	27,081,843	(2,822,211)	(0.09438)	82,796,531	83,278,350	481,819	0.00582
21a OFF SYSTEM SALES-TRANSP.	0	0	0	0.00000	0	0	0	0.00000
22 TOTAL TRANSPORTATION	49,550,304	46,788,372	(2,761,932)	(0.05574)	148,024,939	144,768,974	(3,255,965)	(0.02199)
23 TOTAL THROUGHPUT	71,079,795	67,417,833	(4,461,962)	(0.06208)	220,259,029	213,640,746	(6,618,283)	(0.03005)
AVERAGE NUMBER OF CUSTOMERS (FIRM)								
24 RESIDENTIAL	212,537	214,894	2,357	0.01109	645,745	651,216	5,471	0.00847
25 SMALL COMMERCIAL	5,088	5,007	(81)	(0.01592)	15,555	15,145	(410)	(0.02636)
26 COMMERCIAL SERVICE	17,439	17,924	485	0.02781	52,456	53,625	1,169	0.02229
27 COMMERCIAL LV-1	1,772	1,787	15	0.00847	5,303	5,222	(81)	(0.01527)
28 COMMERCIAL LV-2	42	23	(19)	(0.45238)	124	68	(56)	(0.45161)
29 NATURAL GAS VEH. SALES	21	19	(2)	(0.09524)	63	57	(6)	(0.09524)
30 COMM. ST. LIGHTING	61	57	(4)	(0.06557)	183	171	(12)	(0.06557)
31 WHOLESale	2	2	0	0.00000	6	6	0	0.00000
31a OFF SYSTEM SALES	1	0	(1)	0.00000	1	0	(1)	0.00000
32 TOTAL FIRM	236,963	239,713	2,750	0.01161	719,436	725,510	6,074	0.00844
AVERAGE NUMBER OF CUSTOMERS (INT.)								
33 INTERRUPTIBLE SMALL	84	69	(15)	(0.17857)	252	207	(45)	(0.17857)
34 INTERRUPTIBLE LV-1	26	20	(6)	(0.23077)	79	60	(19)	(0.24051)
35 INTERRUPTIBLE LV-2	4	2	(2)	(0.50000)	12	6	(6)	(0.50000)
36 TOTAL INT.	114	91	(23)	(0.20175)	343	273	(70)	(0.20408)
37 TOTAL SALES CUSTOMERS	237,077	239,804	2,727	0.01150	719,779	725,783	6,004	0.00834
AVERAGE NUMBER OF CUSTOMERS (TRANSP)								
38a SMALL COMM. SERVICE	11	0	(11)	(1.00000)	29	0	(29)	(1.00000)
38 COMMERCIAL SERVICE	96	0	(96)	(1.00000)	290	0	(290)	(1.00000)
39 COMMERCIAL LV-1	165	162	(3)	(0.01818)	493	476	(17)	(0.03448)
40 COMMERCIAL LV-2	25	22	(3)	(0.12000)	72	66	(6)	(0.08333)
41 NATURAL GAS VEHICLE SALES	0	0	0	0.00000	0	0	0	0.00000
42 INTERRUPTIBLE SMALL	69	63	(6)	(0.08696)	205	189	(16)	(0.07805)
43 INTERRUPTIBLE LV-1	26	25	(1)	(0.03846)	79	75	(4)	(0.05063)
44 INTERRUPTIBLE LV-2	7	7	0	0.00000	21	21	0	0.00000
44a OFF SYSTEM SALES-TRANSP.	0	0	0	0.00000	0	0	0	0.00000
45 TOTAL TRANSP. CUSTOMERS	399	279	(120)	(0.30075)	1189	827	(362)	(0.30446)
46 TOTAL CUSTOMERS	237,476	240,083	2,607	0.01098	720,968	726,610	5,642	0.00783
THERM USE PER CUSTOMER								
47 RESIDENTIAL	14	14	0	0	19	17	(2)	0
48 SMALL COMMERCIAL	38	35	(3)	0	38	38	0	0
49 COMMERCIAL SERVICE	462	457	(5)	0	528	498	(30)	0
50 COMMERCIAL LV-1	3,788	3,704	(83)	0	4,333	4,198	(135)	0
51 COMMERCIAL LV-2	16,918	40,089	23,172	1	18,161	40,131	21,970	1
52 NATURAL GAS VEH. SALES	3,070	2,568	(502)	0	2,991	2,542	(449)	0
53 COMM. ST. LIGHTING	1,071	941	(130)	0	990	936	(54)	0
54 WHOLESale	4,543	4,600	57	0	5,018	4,600	(418)	0
54a OFF SYSTEM SALES	0	0	0	0	0	0	0	0
55 INTERRUPTIBLE SMALL	8,212	17,473	9,261	1	9,336	20,014	10,678	1
56 INTERRUPTIBLE LV-1	8,718	20,000	11,282	1	5,724	26,667	20,942	4
57 INTERRUPTIBLE LV-2	449,487	0	(449,487)	(1)	204,681	0	(204,681)	(1)
58a SMALL COMM. SERVICE (TRANSP.)	7	0	(7)	0	7	0	(7)	0
58 COMMERCIAL SERVICE (TRANSP.)	1,402	0	(1,402)	(1)	1,324	0	(1,324)	(1)
59 COMMERCIAL LV-1 (TRANSP.)	13,765	12,487	(1,278)	0	14,706	12,786	(1,920)	0
60 COMMERCIAL LV-2 (TRANSP.)	49,972	53,138	3,166	0	53,884	50,435	(3,449)	0
61 NATURAL GAS VEHICLES (TRANSP.)	0	0	0	0	0	0	0	0
62 INTERRUPTIBLE SMALL (TRANSP.)	63,965	75,344	11,379	0	69,303	77,242	7,939	0
63 INTERRUPTIBLE LV-1 (TRANSP.)	445,289	470,716	25,427	0	500,080	499,690	(389)	0
64 INTERRUPTIBLE LV-2 (TRANSP.)	4,272,008	3,868,835	(403,173)	0	3,942,692	3,965,636	22,944	0
64a OFF SYSTEM SALES (TRANSP.)	0	0	0	0	0	0	0	0

ACTUAL FOR THE PERIOD OF: APRIL 1998 THROUGH MARCH 1999

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
JACKSONVILLE DIVISION:	'98	'98	'98	'98	'98	'98	'98	'98	'98	'99	'99	'99
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT CCF PURCHASED	1.0394	1.0374	1.0413									
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98									
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73									
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697									
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.057	1.055	1.059									
SOUTH FLORIDA, PALM BEACH GARDENS DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT CCF PURCHASED	1.0502	1.0531	1.0561									
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98									
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73									
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01897									
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.068	1.071	1.074									

ACTUAL FOR THE PERIOD OF: APRIL 1998 THROUGH MARCH 1999

	APR '98	MAY '98	JUN '98	JUL '98	AUG '98	SEP '98	OCT '98	NOV '98	DEC '98	JAN '99	FEB '99	MAR '99
ORLANDO DIVISION:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> =AVERAGE BTU CONTENT	1.0512	1.0541	1.0551									
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98									
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73									
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697									
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.069	1.072	1.073									
TAMPA, ST. PETE, LAKE LAND, HIGHLANDS, and SARASOTA DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> =AVERAGE BTU CONTENT	1.0541	1.0561	1.0580									
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98									
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73									
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697									
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.072	1.074	1.076									

COMPANY: PEOPLES GAS SYSTEM		CONVERSION FACTOR CALCULATION											
ACTUAL FOR THE PERIOD OF: APRIL 1998 THROUGH MARCH 1999		APR '98	MAY '98	JUN '98	JUL '98	AUG '98	SEP '98	OCT '98	NOV '98	DEC '98	JAN '99	FEB '99	MAR '99
EUSTIS, DAYTONA DIVISIONS:													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
THERMS PURCHASED = AVERAGE BTU CONTENT		1.0502	1.0521	1.0541									
CCF PURCHASED													
2 PRESSURE CORRECTION FACTOR													
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.		14.98	14.98	14.98									
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.		14.73	14.73	14.73									
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.		1.01697	1.01697	1.01697									
3 BILLING FACTOR													
BTU CONTENT x PRESSURE CORRECTION FACTOR		1.068	1.070	1.072									
OCALA:													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
THERMS PURCHASED = AVERAGE BTU CONTENT		1.0511	1.0545	1.0522									
CCF PURCHASED													
2 PRESSURE CORRECTION FACTOR													
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.		14.98	14.98	14.98									
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.		14.73	14.73	14.73									
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.		1.01697	1.01697	1.01697									
3 BILLING FACTOR													
BTU CONTENT x PRESSURE CORRECTION FACTOR		1.069	1.072	1.070									

SCHEDULE A-6
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ACTUAL FOR THE PERIOD OF: APRIL 1998 THROUGH MARCH 1999

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
PANAMA CITY:	'98	'98	'98	'98	'98	'98	'98	'98	'98	'99	'99	'99
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> =AVERAGE BTU CONTENT	1.0555	1.0576	1.0576									
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	15.09	15.09	15.09									
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73									
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.02444	1.02444	1.02444									
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.081	1.083	1.083									
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> =AVERAGE BTU CONTENT												
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.												
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.												
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.												
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR												

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF:

APRIL 98 through MARCH 99

COST OF GAS PURCHASED	CURRENT MONTH: JULY 98				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
1 COMMODITY (Pipeline)	\$225,206	\$221,259	(\$3,947)	(1.78)	\$775,198	\$776,406	\$1,208	0.16
2 NO NOTICE SERVICE	\$39,324	\$39,324	\$1	0.00	\$138,827	\$138,828	\$1	0.00
3 SWING SERVICE	\$819,446	\$803,165	(\$16,281)	(2.03)	\$3,506,050	\$3,519,110	\$13,060	0.37
4 COMMODITY (Other)	\$3,987,589	\$3,787,052	(\$200,537)	(5.30)	\$15,633,158	\$16,378,941	\$745,783	4.55
5 DEMAND	\$2,380,173	\$2,380,325	\$152	0.01	\$10,047,064	\$10,247,928	\$200,864	1.96
6 OTHER	\$103,500	\$130,000	\$26,500	0.00	\$339,663	\$520,000	\$180,337	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	\$120,532	\$119,893	(\$639)	(0.53)	\$323,455	\$379,389	\$55,934	14.74
8 DEMAND	\$814,821	\$815,389	\$568	0.07	\$2,194,046	\$2,811,809	\$617,763	21.97
9 OTHER	(\$28,415)	\$0	\$28,415	0.00	(\$28,415)	\$0	\$28,415	0.00
10								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$6,648,301	\$6,425,843	(\$222,458)	(3.46)	\$27,950,874	\$28,390,015	\$439,141	1.55
12 NET UNBILLED	(\$267,348)	\$0	\$267,348	0.00	(\$1,587,531)	\$0	\$1,587,531	0.00
13 COMPANY USE	\$10,281	\$0	(\$10,281)	0.00	\$37,364	\$0	(\$37,364)	0.00
14 TOTAL THERM SALES	\$5,810,913	\$6,425,843	\$614,930	9.57	\$30,661,886	\$28,390,015	(\$2,271,871)	(8.00)

COMPANY: PEOPLES GAS SYSTEM

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE

SCHEDULE A-1

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF:

APRIL 98 through MARCH 99

Page 2 of 3

THERMS PURCHASED	CURRENT MONTH: JULY 98				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)	41,076,712	40,340,644	(736,068)	(1.82)	147,297,974	150,119,750	2,821,776	1.88
16 NO NOTICE SERVICE (Billing Determinants Only)	6,665,000	6,665,000	0	0.00	23,530,000	23,530,000	0	0.00
17 SWING SERVICE (Commodity)	3,149,900	3,467,000	317,100	9.15	14,184,610	14,215,000	30,390	0.21
18 COMMODITY (Other) (Commodity)	18,766,558	15,502,280	(3,264,278)	(21.06)	74,047,513	64,832,100	(9,215,413)	(14.21)
19 DEMAND (Billing Determinants Only)	52,406,158	45,596,040	(6,810,118)	(14.94)	216,861,029	198,804,797	(18,056,232)	(9.08)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	21,519,780	21,371,364	(148,416)	(0.69)	57,714,850	71,072,650	13,357,800	18.79
22 DEMAND	21,994,545	21,846,284	(148,261)	(0.68)	59,583,280	76,436,380	16,853,100	22.05
23 OTHER	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (17+18-23)	21,916,458	18,969,280	(2,947,178)	(15.54)	88,232,123	79,047,100	(9,185,023)	(11.62)
25 NET UNBILLED	(221,135)	0	221,135	0.00	(3,243,578)	0	3,243,578	0.00
26 COMPANY USE	30,240	0	(30,240)	0.00	104,247	0	(104,247)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	17,437,331	18,969,280	1,531,949	8.08	89,673,221	79,047,100	(10,626,121)	(13.44)

Composite Exhibit No. _____
 Docket No. 990003-GU
 Peoples Gas System
 (EE-1)
 Page 30b of 64

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF:

APRIL 98 through MARCH 99

Page 3 of 3

CENTS PER THERM		CURRENT MONTH: JULY 98				PERIOD TO DATE			
		ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
			DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
28	COMMODITY (Pipeline) (1/15)	0.00548	0.00548	0.00000	0.04	0.00526	0.00517	(0.00009)	(1.78)
29	NO NOTICE SERVICE (2/16)	0.00590	0.00590	0.00000	0.00	0.00590	0.00590	0.00000	0.00
30	SWING SERVICE (3/17)	0.26015	0.23166	(0.02849)	(12.30)	0.24717	0.24756	0.00039	0.16
31	COMMODITY (Other) (4/18)	0.21248	0.24429	0.03181	13.02	0.21112	0.25264	0.04151	16.43
32	DEMAND (5/19)	0.04542	0.05220	0.00679	13.00	0.04633	0.05155	0.00522	10.12
33	OTHER (6/20)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
LESS END-USE CONTRACT									
34	COMMODITY (Pipeline) (7/21)	0.00560	0.00561	0.00001	0.18	0.00560	0.00534	(0.00027)	(4.99)
35	DEMAND (8/22)	0.03705	0.03732	0.00028	0.74	0.03682	0.03679	(0.00004)	(0.10)
36	OTHER (9/23)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
37	TOTAL COST OF PURCHASES (11/24)	0.30335	0.33875	0.03540	10.45	0.31679	0.35915	0.04237	11.80
38	NET UNBILLED (12/25)	1.20898	0.00000	(1.20898)	0.00	0.48944	0.00000	(0.48944)	0.00
39	COMPANY USE (13/26)	0.33998	0.00000	(0.33998)	0.00	0.35842	0.00000	(0.35842)	0.00
40	TOTAL COST OF THERMS SOLD (11/27)	0.38127	0.33875	(0.04252)	(12.55)	0.31170	0.35915	0.04746	13.21
41	TRUE-UP (E-4)	(0.00002)	(0.00002)	0.00000	0.00	(0.00002)	(0.00002)	0.00000	0.00
42	TOTAL COST OF GAS (40 + 41)	0.38125	0.33873	(0.04252)	(12.55)	0.31168	0.35913	0.04746	13.21
43	REVENUE TAX FACTOR	1.00376	1.00376	0.00000	0.00	1.00376	1.00376	0.00000	0.00
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.38268	0.34000	(0.04268)	(12.55)	0.31285	0.36048	0.04763	13.21
45	PGA FACTOR ROUNDED TO NEAREST .001	38.268	34.000	(4.26781)	(12.55)	31.285	36.048	4.76346	13.21

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

FOR THE PERIOD OF: APRIL 98 through MARCH 99
 CURRENT MONTH: JULY 1998

COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
1 Commodity Pipeline (FGT)	30,844,630	\$162,998	\$0.00528
2 Commodity Pipeline (SNG/SO GA)	8,173,460	\$49,301	\$0.00603
3 Cashouts-Peoples' Transportation Customers	1,021,797	\$5,722	\$0.00560
4 Cashouts-Supplier Aggregation (Test) Program	200,695	\$1,126	\$0.00561
5 Commodity Pipeline (FGT)-Prior Month Adjustment	152,140	\$708	\$0.00464
6 Commodity Pipeline (SNG/SO GA)-Prior Month Adjustment	(34,800)	\$1,323	(\$0.03803)
7 Commodity Pipeline-Billed to End-Users	(947,360)	(\$5,315)	\$0.00561
8 Comm. Pipeline-Due 3rd Party Supplier	1,670,170	\$9,370	\$0.00561
9 Comm. Pipeline-Due 3rd Party Supplier-Prior Month Adjustment	(4,020)	(\$23)	\$0.00561
10			
11 TOTAL COMMODITY (Pipeline)	41,076,712	\$225,208	\$0.00548
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
12 Swing Service-Demand-3rd Party Suppliers		\$74,495	\$0.00000
13 Swing Service-Commodity-3rd Party Suppliers	3,149,900	\$744,951	\$0.23650
14			
15			
16			
17			
18			
19 TOTAL SWING SERVICE	3,149,900	\$819,446	\$0.26015
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
20 Purchases from 3rd Party Suppliers	17,580,680	\$3,762,992	\$0.21404
21 City of Sunrise	10,107	\$4,761	\$0.47107
22 Okaloosa Gas District	228,100	\$32,368	\$0.14190
23 Cashouts-Peoples' Transportation Customers	1,181,474	\$237,357	\$0.20090
24 Cashouts-Supplier Aggregation (Test) Program	206,817	\$39,056	\$0.18884
25 Purchases-3rd Party Suppliers-June'98 Accrual Adj.	(115,380)	(\$21,785)	\$0.18881
26 Purchases from 3rd Party Suppliers-Prior Period Adj.	121,410	\$27,753	\$0.22859
27 Bookouts-June'98	(446,650)	(\$94,913)	\$0.21250
28			
29			
30			
31 TOTAL COMMODITY (Other)	18,766,558	\$3,987,589	\$0.21248
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
32 Demand (FGT)	63,487,380	\$2,773,820	\$0.04369
33 Demand (SNG/SO GA)	10,344,700	\$493,880	\$0.04774
34 Temporary Acquisition Reservation Charge-(FGT)	2,232,000	\$84,191	\$0.03772
35 Temporary Relinquishment Credit-(FGT)	(29,275,470)	(\$1,113,075)	\$0.03802
36 Volumetric Relinquishment Credit-(FGT)	(100,130)	(\$3,777)	\$0.03772
37 Cashouts-Peoples' Transportation Customers	1,021,797	\$38,208	\$0.03739
38 Capacity Discount-Transp. Customer	3,840,051	\$103,433	\$0.02694
39 Demand Due 3rd Party Supplier	1,800,130	\$66,107	\$0.03672
40 Demand Due 3rd Party Supplier-Prior Month Adjustment	(4,020)	(\$152)	\$0.03770
41 Demand-Billed to End-Users	(947,980)	(\$35,758)	\$0.03772
42 Demand (SNG/SO GA)-Prior Month Adjustment	7,700	(\$26,705)	(\$3.46823)
43			
44			
45 TOTAL DEMAND	52,408,158	\$2,380,173	\$0.04542
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
46 Administrative Costs	0	\$62,908	\$0.00000
47 Legal Fees	0	\$821	\$0.00000
48 Odorant Charges	0	\$39,771	\$0.00000
49			
50			
51			
52 TOTAL OTHER	0	\$103,500	\$0.00000

Composite Exhibit No. _____
 Docket No. 990003-GU
 Peoples Gas System
 (EE-1)
 Page 31 of 64

FOR THE PERIOD OF: APRIL 98 Through MARCH 99 Page 1 of 1

	CURRENT MONTH: JULY 98		PERIOD TO DATE					
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (A-1, LINES 3 + 4-9-13)	\$4,825,170	\$4,590,217	(\$234,953)	(0.04869)	\$19,130,259	\$19,898,051	\$767,792	0.04013
2 TRANSPORTATION COST (A-1, LINES 1+2+5+6-7-8)	1,812,850	1,835,626	22,776	0.01266	\$8,783,251	\$8,491,964	(291,287)	(0.03316)
3 TOTAL	6,638,020	6,425,843	(212,177)	(0.03196)	\$27,913,510	\$28,390,015	476,505	0.01707
4 FUEL REVENUES (NET OF REVENUE TAX)	5,810,913	6,425,843	614,930	0.10682	\$30,661,886	\$28,390,015	(2,271,871)	(0.07409)
5 TRUE-UP REFUND/(COLLECTION)	598	598	0	0.00000	\$2,392	\$2,392	0	0.00000
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	5,811,511	6,426,441	614,930	0.10581	\$30,664,278	\$28,392,407	(2,271,871)	(0.07409)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(826,508)	598	827,106	(1.00072)	\$2,750,768	\$2,392	(2,748,376)	(0.99913)
8 INTEREST PROVISION-THIS PERIOD (21)	19,974	(5,785)	(25,759)	(1.28964)	\$57,197	(\$22,843)	(80,041)	(1.39939)
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	4,708,967	(1,244,125)	(5,953,092)	(1.26420)	1,022,039	(1,227,067)	(2,249,106)	(2.20061)
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(598)	(598)	0	0.00000	(\$2,392)	(\$2,392)	0	0.00000
10a FLEX RATE ADJUSTMENT	0	0	0	0.00000	\$0	\$0	0	0.00000
11 TOTAL EST/ACT TRUE-UP (7 + 8 + 9 + 10 + 10a)	3,901,834	(1,249,910)	(5,151,744)	(1.32034)	3,827,612	(1,249,910)	(5,077,522)	(1.32655)
11a REFUNDS FROM PIPELINE	0	0	0	0.00000	\$74,222	\$0	(74,222)	0.00000
12 ADJ TOTAL EST/ACT TRUE-UP (11 + 11a)	3,901,834	(1,249,910)	(5,151,744)	(1.32034)	\$3,901,834	(\$1,249,910)	(\$5,151,744)	(1.32034)
INTEREST PROVISION								
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	4,708,967	(1,244,125)	(5,953,092)	(1.26420)				
14 ENDING TRUE-UP BEFORE INTEREST (13 + 7-5 + 11a)	3,881,861	(1,244,125)	(5,125,986)	(1.32050)				
15 TOTAL (13 + 14)	8,590,828	(2,488,250)	(11,079,077)	(1.28964)				
16 AVERAGE (50% OF 15)	4,295,414	(1,244,125)	(5,539,539)	(1.28964)				
17 INTEREST RATE - FIRST DAY OF MONTH	5.60	5.60	0	0.00000				
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.56	5.56	0	0.00000				
19 TOTAL (17 + 18)	11.160	11.160	0	0.00000				
20 AVERAGE (50% OF 19)	5.580	5.580	0	0.00000				
21 MONTHLY AVERAGE (20/12 Months)	0.465	0.465	0	0.00000				
22 INTEREST PROVISION (18x21)	\$19,974	(\$5,785)	(\$25,759)	(1.28964)				

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

COMPANY: PEOPLES GAS SYSTEM		TRANSPORTATION PURCHASES				SYSTEM SUPPLY AND END USE				SCHEDULE A-3**	
ACTUAL FOR THE PERIOD OF:		MARCH 99				APRIL 98				Page 1 of 1	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY THIRD PARTY	PIPELINE COST	DEMAND COST	OTHER CHARGES	TOTAL CENTS PER THERM
1 JULY 1998	FGT	PGS	FTS-1 COMM. PIPELINE	24,868,900		24,868,900		\$139,603.31			\$0.56
2 JULY 1998	FGT	PGS	FTS-1 COMM. PIPELINE		21,519,780	21,519,780		120,631.91			\$0.56
3 JULY 1998	FGT	PGS	FTS-2 COMM. PIPELINE	5,977,730		5,977,730		23,492.48			\$0.39
4 JULY 1998	FGT	PGS	FTS-1 DEMAND	30,261,680		30,261,680			\$1,141,466.80		\$3.77
5 JULY 1998	FGT	PGS	FTS-1 DEMAND		21,519,780	21,519,780			810,367.68		\$3.77
6 JULY 1998	FGT	PGS	FTS-2 DEMAND	6,082,200		6,082,200			659,692.84		\$9.86
7 JULY 1998	FGT	PGS	NO NOTICE	6,665,000		6,665,000			39,323.60		\$0.59
8 JULY 1998	TRANSP. CUSTOMER	PGS	FTS-1 DEMAND	3,840,051		3,840,051			\$103,433.41		\$2.69
9 JULY 1998	BILLED TO END-USERS	PGS	DEMAND	(947,980)		(947,980)			(\$35,757.80)		\$3.77
10 JULY 1998	BILLED TO END-USERS	PGS	COMM. PIPELINE	(947,360)		(947,360)		(6,314.69)			\$0.56
11 JULY 1998		PGS	COMM. OTHER								
12 JULY 1998		PGS	SONAT/SG GA COMM. PIPELINE	9,173,460		9,173,460		49,301.25			\$0.60
13 JULY 1998		PGS	SONAT/SG GA DEMAND	10,344,700		10,344,700			493,878.55		\$4.77
14 JULY 1998		PGS	SONAT/SG GA DEMAND		474,765	474,765			4,453.30		\$0.94
15 JULY 1998		PGS	COMM. OTHER								
16 JULY 1998		PGS	SWING	1,800,130		1,800,130					\$3.87
17 JULY 1998		PGS	COMM. OTHER	1,670,170		1,670,170		9,369.65			\$0.56
18 JULY 1998		PGS	COMM. OTHER	206,817		206,817	39,055.66				\$18.88
19 JULY 1998		PGS	COMM. OTHER	200,695		200,695		1,125.90			\$0.56
20 JULY 1998		PGS	COMM. OTHER	1,021,797		1,021,797			38,207.95		\$3.74
21 JULY 1998		PGS	COMM. OTHER	1,021,797		1,021,797		5,721.53			\$0.56
22 JULY 1998		PGS	DEMAND	1,181,474		1,181,474					\$20.09
23 JULY 1998		PGS	COMM. PIPELINE	122,149,741	43,614,325	165,664,066	44,784,356.28	\$343,731.34	\$3,335,669.74	\$0.00	\$5.11
24 JULY 1998		PGS	COMM. OTHER								
25 JULY 1998	C/O-SUPPLIER AGGR. TEST PROG.	PGS	COMM. OTHER	206,817		206,817					
26 JULY 1998	C/O-SUPPLIER AGGR. TEST PROG.	PGS	COMM. PIPELINE	200,695		200,695					
27 JULY 1998	CASHOUTS-TRANSP. CUSTOMERS	PGS	DEMAND	1,021,797		1,021,797					
28 JULY 1998	CASHOUTS-TRANSP. CUSTOMERS	PGS	COMM. PIPELINE	1,021,797		1,021,797					
29 JULY 1998	CASHOUTS-TRANSP. CUSTOMERS	PGS	COMM. OTHER	1,181,474		1,181,474					
30 JULY 1998		PGS									
31 JULY 1998		PGS									
32 TOTAL				122,149,741	43,614,325	165,664,066	44,784,356.28	\$343,731.34	\$3,335,669.74	\$0.00	\$5.11

** This report excludes prior month/period adjustments.

FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 98 Through MARCH 99
JULY 1998

(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT DTH/d	(D) NET AMOUNT DTH/d	(E) MONTHLY GROSS DTH	(F) MONTHLY NET DTH	(G) WELLHEAD PRICE \$/DTH	(H) CITYGATE PRICE (Gx E)/F
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20	TOTAL						

- (1) The wellhead price listed for each receipt point represents the actual cost of gas to PGS from its supplier(s).
- (2) The above net volumes are calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 2.98% per dth.
- (3) Included in the monthly gross volumes above are 618,035 dth's nominated under FGT FTS-2 pipeline capacity having a fuel surcharge of 2.98% per dth.
- (4) The monthly gross volumes listed above represent gas moved on the Florida Gas Transmission pipeline except for 378,774 dth's moved on the Southern Natural Gas pipeline, shown on line 8.

ESTIMATED FOR THE PERIOD OF: APRIL 98 through MARCH 99

FOR THE MONTH OF: JULY 1998

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE	%	ACTUAL	ESTIMATE	DIFFERENCE	%
THERM SALES (FIRM)								
1 RESIDENTIAL	2,711,864	2,774,140	62,276	0.22298	14,945,488	13,612,863	(1,332,633)	(0.08917)
2 SMALL COMM. SERVICE	158,365	159,245	(140)	(0.00088)	833,748	737,318	(96,428)	(0.11566)
3 COMMERCIAL SERVICE	7,470,800	7,937,990	467,190	0.06254	35,187,878	34,664,809	(503,267)	(0.01431)
4 COMMERCIAL LV-1	8,300,474	8,329,337	27,863	0.00442	29,277,598	28,251,272	(1,026,326)	(0.03505)
6 COMMERCIAL LV-2	618,586	622,388	205,802	0.33378	2,868,554	3,551,289	682,735	0.23801
6 NATURAL GAS VEH. SALES	64,332	45,900	(18,432)	(0.28652)	252,751	190,800	(61,951)	(0.24511)
7 COMM. ST. LIGHTING	62,137	53,748	(8,389)	(0.13501)	243,229	213,792	(29,437)	(0.12103)
8 WHOLESALE	7,609	9,200	1,591	0.20908	37,715	36,800	(915)	(0.02426)
8a OFF SYSTEM SALES	542,500	0	(542,500)	0.00000	1,282,500	0	(1,282,500)	0.00000
9 TOTAL FIRM SALES	17,934,887	18,129,948	195,261	0.01089	84,909,465	81,259,743	(3,650,722)	(0.04300)
THERM SALES (INTERRUPTIBLE)								
10 INTERRUPTIBLE SMALL	784,588	1,199,851	415,055	0.52901	3,137,303	5,342,828	2,205,325	0.70294
11 INTERRUPTIBLE LV-1	209,030	100,000	(109,030)	(0.52180)	641,258	1,700,000	1,038,742	1.57088
12 INTERRUPTIBLE LV-2	(1,490,982)	0	1,490,982	(1.00000)	965,195	0	(965,195)	(1.00000)
13 TOTAL INT. SALES	(497,358)	1,299,851	1,797,007	(3.61312)	4,763,756	7,042,828	2,278,872	0.47838
14 TOTAL SALES	17,437,331	19,429,599	1,992,268	0.11425	89,673,221	88,301,371	(1,371,850)	(0.01530)
THERM SALES (TRANSPORTATION)								
15a SMALL COMM. SERVICE	64	0	(64)	(1.00000)	261	0	(261)	(1.00000)
15 COMMERCIAL SERVICE	123,836	0	(123,836)	(1.00000)	507,892	0	(507,892)	(1.00000)
16 COMMERCIAL LV-1	2,242,318	1,859,927	(382,389)	(0.17053)	9,492,500	7,946,248	(1,546,252)	(0.16289)
17 COMMERCIAL LV-2	1,233,074	1,251,750	18,676	0.01515	5,112,748	4,560,482	(532,266)	(0.10411)
18 NATURAL GAS VEHICLE SALES	0	0	0	0.00000	0	0	0	0.00000
19 INTERRUPTIBLE SMALL	4,442,372	4,593,967	151,595	0.03412	18,849,488	18,192,768	(646,720)	(0.02913)
20 INTERRUPTIBLE LV-1	11,180,874	11,249,400	58,426	0.00522	50,897,256	48,728,170	(2,169,086)	(0.03888)
21 INTERRUPTIBLE LV-2	28,932,743	28,221,531	1,288,788	0.04785	109,729,274	111,499,881	1,770,607	0.01614
21a OFF SYSTEM SALES-TRANSP.	0	0	0	0.00000	0	0	0	0.00000
22 TOTAL TRANSPORTATION	48,185,360	47,178,575	1,011,195	0.02190	194,189,420	191,945,549	(2,243,871)	(0.01156)
23 TOTAL THROUGHPUT	66,602,712	66,608,174	3,003,462	0.04722	283,862,641	280,246,920	(3,615,721)	(0.01274)
AVERAGE NUMBER OF CUSTOMERS (FIRM)								
24 RESIDENTIAL	212,042	214,173	2,131	0.01005	857,787	845,389	(2,398)	(0.00281)
25 SMALL COMMERCIAL	5,040	4,929	(111)	(0.02202)	20,595	20,074	(521)	(0.02530)
26 COMMERCIAL SERVICE	17,457	17,811	354	0.02028	69,911	71,436	1,523	0.02178
27 COMMERCIAL LV-1	1,762	1,734	(28)	(0.01589)	7,065	6,956	(109)	(0.01543)
28 COMMERCIAL LV-2	43	23	(20)	(0.46512)	167	81	(86)	(0.45508)
29 NATURAL GAS VEH. SALES	21	19	(2)	(0.09524)	84	78	(6)	(0.09524)
30 COMM. ST. LIGHTING	62	57	(5)	(0.08065)	245	228	(17)	(0.06938)
31 WHOLESALE	2	2	0	0.00000	8	8	0	0.00000
31a OFF SYSTEM SALES	1	0	(1)	0.00000	2	0	(2)	0.00000
32 TOTAL FIRM	236,430	238,748	2,318	0.00980	955,866	964,258	8,392	0.00878
AVERAGE NUMBER OF CUSTOMERS (INT.)								
33 INTERRUPTIBLE SMALL	81	69	(12)	(0.14815)	333	276	(57)	(0.17117)
34 INTERRUPTIBLE LV-1	23	20	(3)	(0.13043)	102	80	(22)	(0.21569)
35 INTERRUPTIBLE LV-2	4	2	(2)	(0.50000)	16	8	(8)	(0.50000)
36 TOTAL INT.	108	91	(17)	(0.15741)	451	364	(87)	(0.19290)
37 TOTAL SALES CUSTOMERS	236,538	238,839	2,301	0.00973	956,317	964,622	8,305	0.00868
AVERAGE NUMBER OF CUSTOMERS (TRANSP.)								
38a SMALL COMM. SERVICE	10	0	(10)	(1.00000)	38	0	(38)	(1.00000)
38 COMMERCIAL SERVICE	95	0	(95)	(1.00000)	345	0	(345)	(1.00000)
39 COMMERCIAL LV-1	185	182	(3)	(0.01818)	658	638	(20)	(0.03040)
40 COMMERCIAL LV-2	24	22	(2)	(0.08333)	86	88	2	(0.08333)
41 NATURAL GAS VEHICLE SALES	0	0	0	0.00000	0	0	0	0.00000
42 INTERRUPTIBLE SMALL	66	63	(3)	(0.04545)	271	252	(19)	(0.07011)
43 INTERRUPTIBLE LV-1	23	25	2	0.08696	102	100	(2)	(0.01961)
44 INTERRUPTIBLE LV-2	7	7	0	0.00000	28	28	0	0.00000
44a OFF SYSTEM SALES-TRANSP.	0	0	0	0.00000	0	0	0	0.00000
45 TOTAL TRANSP. CUSTOMERS	390	278	(111)	(0.28462)	1578	1106	(472)	(0.29956)
46 TOTAL CUSTOMERS	236,828	238,118	2,190	0.00924	957,896	965,728	7,832	0.00818
THERM USE PER CUSTOMER								
47 RESIDENTIAL	13	13	0	0	17	18	(2)	(0)
48 SMALL COMMERCIAL	31	32	1	0	40	37	(3)	(0)
49 COMMERCIAL SERVICE	428	446	18	0	503	485	(18)	(0)
50 COMMERCIAL LV-1	3,576	3,850	274	0	4,144	4,061	(83)	(0)
51 COMMERCIAL LV-2	14,339	35,758	21,417	1	17,177	38,025	21,848	1
52 NATURAL GAS VEH. SALES	3,063	2,416	(648)	(0)	3,009	2,511	(498)	(0)
53 COMM. ST. LIGHTING	1,062	943	(119)	(0)	993	938	(55)	(0)
54 WHOLESALE	3,805	4,600	795	0	4,714	4,800	86	(0)
54a OFF SYSTEM SALES	0	0	0	0	0	0	0	0
55 INTERRUPTIBLE SMALL	9,686	17,386	7,700	1	8,421	19,357	10,936	1
56 INTERRUPTIBLE LV-1	9,088	5,000	(4,088)	(0)	6,483	21,250	14,767	2
57 INTERRUPTIBLE LV-2	(372,745)	0	372,745	(1)	60,325	0	(60,325)	(1)
58a SMALL COMM. SERVICE(TRANSP.)	8	0	(8)	(1)	7	0	(7)	(1)
58 COMMERCIAL SERVICE(TRANSP.)	1,304	0	(1,304)	(1)	1,319	0	(1,319)	(1)
59 COMMERCIAL LV-1 (TRANSP.)	13,590	11,481	(2,109)	(0)	14,426	12,455	(1,971)	(0)
60 COMMERCIAL LV-2 (TRANSP.)	51,378	58,698	5,320	0	53,258	52,051	(1,207)	(0)
61 NATURAL GAS VEHICLES(TRANSP.)	0	0	0	0	0	0	0	0
62 INTERRUPTIBLE SMALL (TRANSP.)	87,309	72,920	(14,389)	(0)	68,817	78,182	9,365	(0)
63 INTERRUPTIBLE LV-1 (TRANSP.)	486,564	449,976	(36,588)	(0)	497,032	467,242	(29,790)	(0)
64 INTERRUPTIBLE LV-2 (TRANSP.)	3,847,535	4,031,847	184,113	0	3,818,803	3,982,139	163,336	(0)
64a OFF SYSTEM SALES- (TRANSP.)	0	0	0	0	0	0	0	0

ACTUAL FOR THE PERIOD OF: APRIL 1998 THROUGH MARCH 1999

	APR '98	MAY '98	JUN '98	JUL '98	AUG '98	SEP '98	OCT '98	NOV '98	DEC '98	JAN '99	FEB '99	MAR '99
EUSTIS, DAYTONA DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> =AVERAGE BTU CONTENT	1.0502	1.0521	1.0541	1.0521								
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98								
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73								
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697								
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.068	1.070	1.072	1.070								
OCALA:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> =AVERAGE BTU CONTENT	1.0511	1.0545	1.0522	1.0538								
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98								
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73								
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697								
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.069	1.072	1.070	1.072								

ACTUAL FOR THE PERIOD OF: APRIL 1998 THROUGH MARCH 1999

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
PANAMA CITY:	'98	'98	'98	'98	'98	'98	'98	'98	'98	'99	'99	'99
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT CCF PURCHASED	1.0555	1.0578	1.0578	1.0801								
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	15.09	15.09	15.09	15.09								
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73								
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.02444	1.02444	1.02444	1.02444								
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.081	1.083	1.083	1.088								
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.												
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.												
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.												
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR												

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

COMPANY: PEOPLES GAS SYSTEM

FOR THE PERIOD OF:

APRIL 98 through MARCH 99

Page 1 of 3

SCHEDULE A-1

COST OF GAS PURCHASED	CURRENT MONTH: AUGUST 98			PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE AMOUNT	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE AMOUNT	%
1 COMMODITY (Pipeline)	\$263,071	\$221,549	(\$41,522)	\$1,038,268	\$997,955	(\$40,313)	(4.04)
2 NO NOTICE SERVICE	\$39,324	\$39,324	\$1	\$178,151	\$178,152	\$2	0.00
3 SWING SERVICE	\$693,993	\$772,399	\$78,406	\$4,200,043	\$4,291,509	\$91,466	2.13
4 COMMODITY (Other)	\$4,550,090	\$3,064,951	(\$1,485,139)	\$20,183,248	\$19,443,892	(\$739,356)	(3.80)
5 DEMAND	\$2,505,781	\$2,444,920	(\$60,861)	\$12,552,845	\$12,692,848	\$140,003	1.10
6 OTHER	\$54,645	\$130,000	\$75,355	\$394,308	\$650,000	\$255,692	0.00
LESS END-USE CONTRACT							
7 COMMODITY (Pipeline)	\$98,944	\$128,323	\$29,379	\$422,399	\$507,712	\$85,313	16.80
8 DEMAND	\$669,690	\$872,068	\$202,378	\$2,863,736	\$3,683,877	\$820,141	22.26
9 OTHER	(\$129,527)	\$0	\$129,527	(\$157,942)	\$0	\$157,942	0.00
10							
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$7,467,796	\$5,672,752	(\$1,795,044)	\$35,418,670	\$34,062,767	(\$1,355,903)	(3.98)
12 NET UNBILLED	(\$183,029)	\$0	\$183,029	(\$1,770,560)	\$0	\$1,770,560	0.00
13 COMPANY USE	\$6,837	\$0	(\$6,837)	\$44,201	\$0	(\$44,201)	0.00
14 TOTAL THERM SALES	\$7,196,679	\$5,672,752	(\$1,523,927)	\$37,858,565	\$34,062,767	(\$3,795,798)	(11.14)

COMPANY: PEOPLES GAS SYSTEM

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE

SCHEDULE A-1

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF:

APRIL 98 through MARCH 99

Page 2 of 3

THERMS PURCHASED	CURRENT MONTH: AUGUST 98				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)	40,407,987	39,944,380	(463,607)	(1.16)	187,705,961	190,064,130	2,358,169	1.24
16 NO NOTICE SERVICE (Billing Determinants Only)	6,665,000	6,665,000	0	0.00	30,195,000	30,195,000	0	0.00
17 SWING SERVICE (Commodity)	3,275,900	3,410,000	134,100	3.93	17,460,510	17,625,000	164,490	0.93
18 COMMODITY (Other) (Commodity)	22,536,806	14,382,690	(8,154,116)	(56.69)	96,584,319	79,214,790	(17,369,529)	(21.93)
19 DEMAND (Billing Determinants Only)	55,422,197	47,411,010	(8,011,187)	(16.90)	272,283,226	246,215,807	(26,067,419)	(10.59)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	17,663,200	22,873,990	5,210,790	22.78	75,378,050	93,946,640	18,568,590	19.77
22 DEMAND	18,137,965	23,348,910	5,210,945	22.32	77,721,245	99,785,290	22,064,045	22.11
23 OTHER	(536,690)	0	536,690	0.00	(536,690)	0	536,690	0.00
24 TOTAL PURCHASES (17+18-23)	26,349,396	17,792,690	(8,556,706)	(48.09)	114,581,519	96,839,790	(17,741,729)	(18.32)
25 NET UNBILLED	(30,715)	0	30,715	0.00	(3,274,293)	0	3,274,293	0.00
26 COMPANY USE	21,362	0	(21,362)	0.00	125,609	0	(125,609)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	24,858,867	17,792,690	(7,066,177)	(39.71)	114,532,088	96,839,790	(17,692,298)	(18.27)

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COMPANY: PEOPLES GAS SYSTEM

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE

SCHEDULE A-1

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF:

APRIL 98 through MARCH 99

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CENTS PER THERM		CURRENT MONTH: AUGUST 98				PERIOD TO DATE			
		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
				AMOUNT	%			AMOUNT	%
28	COMMODITY (Pipeline) (1/15)	0.00651	0.00555	(0.00096)	(17.38)	0.00553	0.00525	(0.00028)	(5.35)
29	NO NOTICE SERVICE (2/18)	0.00590	0.00590	0.00000	0.00	0.00590	0.00590	0.00000	0.00
30	SWING SERVICE (3/17)	0.21185	0.22651	0.01466	6.47	0.24055	0.24349	0.00294	1.21
31	COMMODITY (Other) (4/18)	0.20190	0.21310	0.01120	5.28	0.20897	0.24546	0.03649	14.87
32	DEMAND (5/19)	0.04521	0.05157	0.00636	12.33	0.04610	0.05155	0.00545	10.57
33	OTHER (6/20)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
LESS END-USE CONTRACT									
34	COMMODITY (Pipeline) (7/21)	0.00560	0.00561	0.00001	0.15	0.00560	0.00540	(0.00020)	(3.69)
35	DEMAND (8/22)	0.03692	0.03735	0.00043	1.14	0.03685	0.03692	0.00007	0.19
36	OTHER (9/23)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
37	TOTAL COST OF PURCHASES (11/24)	0.28341	0.31882	0.03541	11.11	0.30911	0.35174	0.04263	12.12
38	NET UNBILLED (12/25)	5.95895	0.00000	(5.95895)	0.00	0.54075	0.00000	(0.54075)	0.00
39	COMPANY USE (13/26)	0.32005	0.00000	(0.32005)	0.00	0.35189	0.00000	(0.35189)	0.00
40	TOTAL COST OF THERMS SOLD (11/27)	0.30041	0.31882	0.01842	5.78	0.30925	0.35174	0.04250	12.08
41	TRUE-UP (E-4)	(0.00002)	(0.00002)	0.00000	0.00	(0.00002)	(0.00002)	0.00000	0.00
42	TOTAL COST OF GAS (40 + 41)	0.30039	0.31880	0.01842	5.78	0.30923	0.35172	0.04250	12.08
43	REVENUE TAX FACTOR	1.00376	1.00376	0.00000	0.00	1.00376	1.00376	0.00000	0.00
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.30152	0.32000	0.01849	5.78	0.31039	0.35305	0.04266	12.08
45	PGA FACTOR ROUNDED TO NEAREST .001	30.152	32.000	1.84864	5.78	31.039	35.305	4.26566	12.08

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

FOR THE PERIOD OF: APRIL 98 through MARCH 99
 CURRENT MONTH: AUGUST 1998

COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
1 Commodity Pipeline (FGT)	30,540,310	\$158,188	\$0.00518
2 Commodity Pipeline (SNG./SO GA)	8,173,480	\$96,003	\$0.01175
3 Cashouts-Peoples' Transportation Customers	1,327,838	\$7,407	\$0.00558
4 Cashouts-Supplier Aggregation (Test) Program	138,811	\$779	\$0.00561
5 Commodity Pipeline (FGT)-Prior Month Adjustment	(178,850)	(\$1,003)	\$0.00561
6 Commodity Pipeline (SNG./SO GA)-Prior Month Adjustment	4,010	(\$542)	(\$0.13507)
7 Commodity Pipeline-Billed to End-Users	(892,410)	(\$5,008)	\$0.00561
8 Comm. Pipeline-Due 3rd Party Supplier	1,295,020	\$7,265	\$0.00561
9			
10			
11 TOTAL COMMODITY (Pipeline)	40,407,987	\$263,071	\$0.00651
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
12 Swing Service-Demand-3rd Party Suppliers		\$83,061	\$0.00000
13 Swing Service-Commodity-3rd Party Suppliers	3,275,900	\$830,775	\$0.19255
14 Swing Service-Commodity-3rd Party Suppliers-Jul.'98 Accrual Adj.	0	\$157	\$0.00000
15			
16			
17			
18			
19 TOTAL SWING SERVICE	3,275,900	\$893,993	\$0.21185
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
20 Purchases from 3rd Party Suppliers	21,808,555	\$4,485,039	\$0.20476
21 City of Sunrise	11,475	\$4,685	\$0.40824
22 Cashouts-Peoples' Transportation Customers	1,370,441	\$230,305	\$0.16805
23 Cashouts-Supplier Aggregation (Test) Program	143,045	\$23,957	\$0.16748
24 Purchases-3rd Party Suppliers-Jul.'98 Accrual Adj.	(205,930)	(\$43,252)	\$0.21003
25 Purchases from 3rd Party Suppliers-Prior Period Adj.	282,810	\$62,444	\$0.22080
26 Bookouts-July'98	(209,220)	(\$47,075)	\$0.22500
27 Imbalance Cashout-(FGT)-Apr.'98	(170,650)	(\$40,785)	\$0.23900
28 Imbalance Cashout-(FGT)-May'98	(491,720)	(\$105,228)	\$0.21400
29			
30			
31 TOTAL COMMODITY (Other)	22,538,808	\$4,550,090	\$0.20190
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
32 Demand (FGT)	62,281,630	\$2,726,862	\$0.04378
33 Demand (SNG/SO GA)	10,344,700	\$493,923	\$0.04775
34 Temporary Acquisition Reservation Charge-(FGT)	3,782,000	\$122,941	\$0.03251
35 Temporary Relinquishment Credit-(FGT)	(27,086,250)	(\$1,022,318)	\$0.03774
36 Volumetric Relinquishment Credit-(FGT)	(118,380)	(\$4,390)	\$0.03772
37 Cashouts-Peoples' Transportation Customers	1,327,838	\$50,292	\$0.03788
38 Capacity Discount-Transp. Customer	4,004,451	\$107,388	\$0.02682
39 Demand Due 3rd Party Supplier	1,795,710	\$66,262	\$0.03690
40 Demand-Billed to End-Users	(934,600)	(\$35,253)	\$0.03772
41 Demand (SNG/SO GA)-Prior Month Adjustment	23,300	\$274	\$0.01176
42			
43			
44			
45 TOTAL DEMAND	55,422,197	\$2,505,781	\$0.04521
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
46 Administrative Costs	0	\$53,045	\$0.00000
47 Legal Fees	0	\$1,800	\$0.00000
48			
49			
50			
51			
52 TOTAL OTHER	0	\$54,845	\$0.00000

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FOR THE PERIOD OF: APRIL 98 Through MARCH 99 Page 1 of 1

	CURRENT MONTH: AUGUST 98				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (A-1, LINES 3+4-9-13)	\$5,366,773	\$3,837,350	(\$1,529,423)	(-0.28498)	\$24,497,032	\$23,735,401	(\$761,631)	(-0.03109)
2 TRANSPORTATION COST (A-1, LINES 1+2+5+6-7-8)	2,094,186	1,835,402	(258,784)	(0.12357)	\$10,877,437	\$10,327,366	(550,071)	(0.05057)
3 TOTAL	7,460,959	5,672,752	(1,788,207)	(0.23968)	\$35,374,469	\$34,062,767	(1,311,702)	(0.03708)
4 FUEL REVENUES (NET OF REVENUE TAX)	7,196,679	5,672,752	(1,523,927)	(0.21175)	\$37,858,565	\$34,062,767	(3,795,798)	(0.10028)
5 TRUE-UP REFUND/(COLLECTION)	598	598	0	0.00000	\$2,990	\$2,990	0	0.00000
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	7,197,277	5,673,350	(1,523,927)	(0.21174)	\$37,861,555	\$34,065,757	(3,795,798)	(0.10025)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(263,682)	598	264,280	(1.00227)	\$2,487,086	\$2,990	(2,484,096)	(0.99880)
8 INTEREST PROVISION-THIS PERIOD (21)	17,403	(5,770)	(23,174)	(1.33157)	\$74,801	(\$28,614)	(103,215)	(1.38357)
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	3,901,834	(1,249,910)	(5,151,744)	(1.32034)	1,022,039	(1,227,067)	(2,249,106)	(2.20061)
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(598)	(598)	0	0.00000	(\$2,990)	(\$2,990)	0	0.00000
10a FLEX RATE ADJUSTMENT	0	0	0	0.00000	\$0	\$0	0	0.00000
11 TOTAL EST/ACT TRUE-UP (7+8+9+10+10a)	3,654,958	(1,255,681)	(4,910,639)	(1.34356)	3,580,736	(1,255,681)	(4,836,416)	(1.35068)
11a REFUNDS FROM PIPELINE	0	0	0	0.00000	\$74,222	\$0	(74,222)	0.00000
12 ADJ TOTAL EST/ACT TRUE-UP (11+11a)	3,654,958	(1,255,681)	(4,910,639)	(1.34356)	\$3,654,958	(\$1,255,681)	(\$4,910,639)	(\$1.34356)
INTEREST PROVISION								
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	3,901,834	(1,249,910)	(5,151,744)	(1.32034)				
14 ENDING TRUE-UP BEFORE INTEREST (13+7-5+11a)	3,637,555	(1,249,910)	(4,887,465)	(1.34361)				
15 TOTAL (13+14)	7,539,389	(2,499,820)	(10,039,209)	(1.33157)				
16 AVERAGE (50% OF 15)	3,769,694	(1,249,910)	(5,019,605)	(1.33157)				
17 INTEREST RATE - FIRST DAY OF MONTH	5.58	5.58	0	0.00000				
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.52	5.52	0	0.00000				
19 TOTAL (17+18)	11.080	11.080	0	0.00000				
20 AVERAGE (50% OF 19)	5.540	5.540	0	0.00000				
21 MONTHLY AVERAGE (20/12 Months)	0.462	0.462	0	0.00000				
22 INTEREST PROVISION (16x21)	\$17,403	(\$5,770)	(\$23,174)	(-1.33157)				

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

COMPANY: PEOPLES GAS SYSTEM

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

SCHEDULE A-3**

Page 1 of 1

ACTUAL FOR THE PERIOD OF:

APRIL 98

MARCH 99

PRESENT MONTH:

AUGUST 1998

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY THRD PARTY	COST PIPELINE	DEMAND COST	OTHER CHARGES	TOTAL CENTS PER THERM	
1	AUGUST 1998	FGT	PGS	FTS-1 COMM. PIPELINE	22,704,930			6127,374.67			60.56	
2	AUGUST 1998	FGT	PGS	FTS-1 COMM. PIPELINE		17,629,530		98,758.02			60.56	
3	AUGUST 1998	FGT	PGS	FTS-2 COMM. PIPELINE	7,838,380			30,793.04			60.39	
4	AUGUST 1998	FGT	PGS	FTS-1 DEMAND	30,619,210				61,135,240.81		63.71	
5	AUGUST 1998	FGT	PGS	FTS-1 DEMAND		17,629,530			663,966.28		63.77	
6	AUGUST 1998	FGT	PGS	FTS-2 DEMAND	8,241,790				687,653.85		68.34	
7	AUGUST 1998	FGT	PGS	NO NOTICE	6,665,000				39,323.50		60.59	
8	AUGUST 1998	TRANSP. CUSTOMER	PGS	FTS-1 DEMAND	4,004,451				4107,388.31		62.68	
9	AUGUST 1998	TRANSP. CUSTOMER	PGS	COMM. OTHER		(536,690)	(129,527.43)				62.13	
10	AUGUST 1998	BILLED TO END-USERS	PGS	DEMAND	(934,600)				(635,253.11)		63.77	
11	AUGUST 1998	BILLED TO END-USERS	PGS	COMM. PIPELINE	(892,410)			(5,006.41)			60.56	
12	AUGUST 1998		PGS	COMM. OTHER								
13	AUGUST 1998		PGS	SONAT/SO GA COMM. PIPELINE	8,173,460			98,003.07			61.17	
14	AUGUST 1998		PGS	SONAT/SO GA DEMAND	10,344,700				493,923.46		64.77	
15	AUGUST 1998		PGS	SONAT/SO GA DEMAND		474,765			4,453.30		60.84	
16	AUGUST 1998		PGS	COMM. OTHER								
17	AUGUST 1998		PGS	SWING								
18	AUGUST 1998		PGS	COMM. OTHER								
19	AUGUST 1998		PGS	COMM. OTHER								
20	AUGUST 1998		PGS	COMM. OTHER								
21	AUGUST 1998		PGS	COMM. OTHER								
22	AUGUST 1998		PGS	COMM. OTHER								
23	AUGUST 1998		PGS	COMM. OTHER								
24	AUGUST 1998		PGS	COMM. OTHER								
25	AUGUST 1998		PGS	COMM. OTHER								
26	AUGUST 1998		PGS	COMM. OTHER								
27	AUGUST 1998		PGS	DEMAND	1,795,710				686,281.85		63.89	
28	AUGUST 1998		PGS	COMM. PIPELINE	1,295,020			7,265.06			60.56	
29	AUGUST 1998	C/O-SUPPLIER AGGR. TEST PROG.	PGS	COMM. OTHER	143,045		23,956.58				61.75	
30	AUGUST 1998	C/O-SUPPLIER AGGR. TEST PROG.	PGS	COMM. PIPELINE	138,811			778.73			60.56	
31	AUGUST 1998	CASHOUTS-TRANSP. CUSTOMERS	PGS	DEMAND	1,327,636				50,292.01		63.79	
32	AUGUST 1998	CASHOUTS-TRANSP. CUSTOMERS	PGS	COMM. PIPELINE	1,327,636			7,407.38			60.56	
33	AUGUST 1998	CASHOUTS-TRANSP. CUSTOMERS	PGS	COMM. OTHER	1,370,441		230,305.20				61.81	
34	TOTAL				129,242,865	35,197,135	164,439,800	65,220,548.34	6363,371.66	63,276,311.13	60.00	65.39

**This report excludes prior month/period adjustments.

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FOR THE PERIOD OF:

APRIL 98

Through

MARCH 99

PRESENT MONTH:

AUGUST 1998

(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT DTH/d	(D) NET AMOUNT DTH/d	(E) MONTHLY GROSS DTH	(F) MONTHLY NET DTH	(G) WELLHEAD PRICE \$/DTH	(H) CITYGATE PRICE (GxE)/F
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
		TOTAL					

(1) The wellhead price listed for each receipt point represents the actual cost of gas to PGS from its supplier(s).

(2) The above net volumes are calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 2.98% per dth.

(3) Included in the monthly gross volumes above are 793,785 dth's nominated under FGT FTS-2 pipeline capacity having a fuel surcharge of 2.98% per dth.

(4) The monthly gross volumes listed above represent gas moved on the Florida Gas Transmission pipeline except for 372,414 dth's moved on the Southern Natural Gas pipeline, shown on line 9.

FOR THE MONTH OF:

AUGUST 1998

PERIOD TO DATE

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE	%	ACTUAL	ESTIMATE	DIFFERENCE	%
THERM SALES (FIRM)								
1 RESIDENTIAL	2,387,758	2,854,337	256,579	0.10701	17,343,254	18,287,200	(1,078,054)	(0.06204)
2 SMALL COMM. SERVICE	185,078	154,832	30,246	(0.08148)	988,825	892,250	96,575	(0.10679)
3 COMMERCIAL SERVICE	7,487,802	7,753,884	265,883	0.03551	42,855,878	42,418,303	437,575	(0.00558)
4 COMMERCIAL LV-1	8,286,188	8,528,793	242,605	0.03858	35,583,768	34,778,975	804,793	(0.02204)
5 COMMERCIAL LV-2	868,477	847,831	20,646	(0.01493)	3,729,031	4,388,920	659,889	0.17984
6 NATURAL GAS VEH. SALES	84,876	80,000	4,876	(0.22571)	317,328	240,800	76,528	(0.24118)
7 COMM. ST. LIGHTING	81,282	54,648	26,634	(0.10838)	304,521	288,440	16,081	(0.11848)
8 WHOLESale	7,773	0	7,773	0.18383	45,488	48,000	2,512	0.01127
8a OFF SYSTEM SALES	4,701,780	0	4,701,780	0.00000	5,884,280	0	5,884,280	0.00000
9 TOTAL FIRM SALES	22,032,703	18,053,145	3,979,558	(0.18082)	108,842,168	89,311,888	19,530,280	(0.07133)
THERM SALES (INTERRUPTIBLE)								
10 INTERRUPTIBLE SMALL	1,188,148	1,188,801	653	0.02884	4,303,451	6,542,328	2,238,877	0.52030
11 INTERRUPTIBLE LV-1	1,244,342	20,000	1,224,342	(0.88393)	1,905,900	1,720,000	185,900	(0.08740)
12 INTERRUPTIBLE LV-2	415,873	0	415,873	(1.00000)	1,380,868	0	1,380,868	(1.00000)
13 TOTAL INT. SALES	2,828,163	1,218,801	1,609,362	(0.58335)	7,589,919	8,262,328	672,409	0.08882
14 TOTAL SALES	24,859,867	19,273,946	5,585,921	(0.22478)	114,532,088	107,574,417	6,957,671	(0.06075)
THERM SALES (TRANSPORTATION)								
15a SMALL COMM. SERVICE	377	0	377	(1.00000)	638	0	638	(1.00000)
16 COMMERCIAL SERVICE	128,805	0	128,805	(1.00000)	634,487	0	634,487	(1.00000)
16 COMMERCIAL LV-1	2,111,908	1,863,388	248,520	(0.11731)	11,603,508	9,889,818	1,713,690	(0.15460)
17 COMMERCIAL LV-2	1,045,188	1,254,450	209,262	0.20024	8,157,915	5,834,832	2,323,083	(0.05245)
18 NATURAL GAS VEHICLE SALES	0	0	0	0.00000	0	0	0	0.00000
19 INTERRUPTIBLE SMALL	4,155,438	4,824,687	669,249	0.16105	22,804,924	24,017,435	1,212,511	0.05317
20 INTERRUPTIBLE LV-1	10,358,255	11,233,500	875,245	0.08450	61,055,511	58,858,870	2,196,641	(0.01785)
21 INTERRUPTIBLE LV-2	28,582,737	27,836,505	746,232	(0.02538)	138,292,011	139,338,388	1,046,377	0.00757
21a OFF SYSTEM SALES-TRANSP.	0	0	0	0.00000	0	0	0	0.00000
22 TOTAL TRANSPORTATION	48,359,585	47,014,480	1,345,105	0.01413	240,548,005	238,980,038	1,567,967	(0.00641)
23 TOTAL THROUGHPUT	71,218,452	66,287,938	4,930,514	(0.08824)	355,081,093	348,534,458	6,546,635	(0.02407)
AVERAGE NUMBER OF CUSTOMERS (FIRM)								
24 RESIDENTIAL	212,584	214,872	2,288	0.01072	1,070,381	1,080,281	9,900	0.00923
25 SMALL COMMERCIAL	4,888	4,880	8	(0.02381)	25,583	24,854	729	(0.02497)
26 COMMERCIAL SERVICE	17,538	17,822	284	0.01631	87,440	89,258	1,818	0.02088
27 COMMERCIAL LV-1	1,784	1,719	65	(0.03643)	8,849	8,875	26	(0.01868)
28 COMMERCIAL LV-2	44	23	21	(0.47727)	211	114	97	(0.45872)
29 NATURAL GAS VEH. SALES	20	19	1	(0.05000)	104	85	19	(0.08854)
30 COMM. ST. LIGHTING	59	57	2	(0.03390)	304	285	19	(0.06250)
31 WHOLESale	2	2	0	0.00000	10	10	0	0.00000
31a OFF SYSTEM SALES	5	0	5	0.00000	7	0	7	0.00000
32 TOTAL FIRM	237,042	238,384	2,342	0.00982	1,193,908	1,203,852	9,944	0.00831
AVERAGE NUMBER OF CUSTOMERS (INT.)								
33 INTERRUPTIBLE SMALL	81	88	7	(0.14815)	414	343	71	(0.16887)
34 INTERRUPTIBLE LV-1	28	20	8	(0.28571)	130	100	30	(0.23077)
35 INTERRUPTIBLE LV-2	4	2	2	(0.50000)	20	10	10	(0.50000)
36 TOTAL INT.	113	91	22	(0.19469)	564	455	109	(0.18328)
37 TOTAL SALES CUSTOMERS	237,155	238,485	2,330	0.00982	1,193,472	1,204,107	10,635	0.00891
AVERAGE NUMBER OF CUSTOMERS (TRANSP.)								
38a SMALL COMM. SERVICE	7	0	7	(1.00000)	48	0	48	(1.00000)
38 COMMERCIAL SERVICE	107	0	107	(1.00000)	482	0	482	(1.00000)
39 COMMERCIAL LV-1	188	182	6	(0.02410)	824	800	24	(0.02913)
40 COMMERCIAL LV-2	25	22	3	(0.12000)	121	110	11	(0.09091)
41 NATURAL GAS VEHICLE SALES	0	0	0	0.00000	0	0	0	0.00000
42 INTERRUPTIBLE SMALL	66	63	3	(0.04545)	337	315	22	(0.06528)
43 INTERRUPTIBLE LV-1	27	26	1	(0.07407)	129	126	3	(0.03101)
44 INTERRUPTIBLE LV-2	7	7	0	0.00000	35	35	0	0.00000
44a OFF SYSTEM SALES-TRANSP.	0	0	0	0.00000	0	0	0	0.00000
45 TOTAL TRANSP. CUSTOMERS	405	278	127	(0.31111)	1984	1385	599	(0.30182)
46 TOTAL CUSTOMERS	237,560	238,764	2,204	0.00928	1,195,458	1,205,492	10,034	0.00840
THERM USE PER CUSTOMER								
47 RESIDENTIAL	11	12	1	0	18	15	3	(0)
48 SMALL COMMERCIAL	33	32	1	(0)	38	38	0	(0)
49 COMMERCIAL SERVICE	427	435	8	0	488	475	13	(0)
50 COMMERCIAL LV-1	3,524	3,798	274	0	4,019	4,009	10	(0)
51 COMMERCIAL LV-2	18,558	38,854	17,297	1	17,873	38,587	20,714	1
52 NATURAL GAS VEH. SALES	3,229	2,832	397	(0)	3,051	2,535	516	(0)
53 COMM. ST. LIGHTING	1,039	858	181	(0)	1,002	842	160	(0)
54 WHOLESale	3,888	4,600	712	0	4,540	4,600	60	(0)
54a OFF SYSTEM SALES	940,358	0	940,358	0	0	0	0	0
55 INTERRUPTIBLE SMALL	14,387	17,380	2,993	0	18,395	18,884	489	1
56 INTERRUPTIBLE LV-1	44,441	1,000	43,441	(1)	14,858	17,200	2,342	0
57 INTERRUPTIBLE LV-2	103,918	0	103,918	(1)	88,043	0	88,043	(1)
58a SMALL COMM. SERVICE(TRANSP.)	54	0	54	(1)	14	0	14	(1)
58 COMMERCIAL SERVICE(TRANSP.)	1,183	0	1,183	(1)	1,290	0	1,290	(1)
59 COMMERCIAL LV-1 (TRANSP.)	12,717	11,502	1,215	(0)	14,082	12,282	1,800	(0)
60 COMMERCIAL LV-2 (TRANSP.)	41,807	57,020	15,213	0	50,892	53,045	2,153	0
61 NATURAL GAS VEHICLES(TRANSP.)	0	0	0	0	0	0	0	0
62 INTERRUPTIBLE SMALL (TRANSP.)	82,861	78,882	3,979	0	87,870	78,248	9,622	0
63 INTERRUPTIBLE LV-1 (TRANSP.)	383,839	448,340	64,501	0	473,289	478,877	5,588	0
64 INTERRUPTIBLE LV-2 (TRANSP.)	4,080,391	3,878,829	2,011,562	(0)	3,851,200	3,881,097	29,897	0
64a OFF SYSTEM SALES-(TRANSP.)	0	0	0	0	0	0	0	0

ACTUAL FOR THE PERIOD OF: APRIL 1998 THROUGH MARCH 1999

	APR '98	MAY '98	JUN '98	JUL '98	AUG '98	SEP '98	OCT '98	NOV '98	DEC '98	JAN '99	FEB '99	MAR '99
JACKSONVILLE DIVISION:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> ÷ <u>AVERAGE BTU CONTENT</u> CCF PURCHASED	1.0394	1.0374	1.0413	1.0482	1.0295							
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98							
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73							
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01897	1.01697	1.01897	1.01897	1.01697							
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.057	1.055	1.059	1.066	1.047							
SOUTH FLORIDA, PALM BEACH GARDENS DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> ÷ <u>AVERAGE BTU CONTENT</u> CCF PURCHASED	1.0502	1.0531	1.0561	1.0531	1.0590							
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98							
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73							
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01897	1.01697	1.01897	1.01897	1.01897							
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.068	1.071	1.074	1.071	1.077							

COMPANY: PEOPLES GAS SYSTEM

CONVERSION FACTOR CALCULATION

SCHEDULE A-6

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ACTUAL FOR THE PERIOD OF: APRIL 1998 THROUGH MARCH 1999

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
ORLANDO DIVISION:	'98	'98	'98	'98	'98	'98	'98	'98	'98	'99	'99	'99
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> =AVERAGE BTU CONTENT	1.0512	1.0541	1.0551	1.0531	1.0590							
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98							
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73							
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697							
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.069	1.072	1.073	1.071	1.077							
TAMPA, ST. PETE, LAKE LAND, HIGHLANDS, and SARASOTA DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> =AVERAGE BTU CONTENT	1.0541	1.0561	1.0580	1.0590	1.0620							
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98							
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73							
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697							
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.072	1.074	1.076	1.077	1.080							

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COMPANY: PEOPLES GAS SYSTEM

CONVERSION FACTOR CALCULATION

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ACTUAL FOR THE PERIOD OF: APRIL 1998 THROUGH MARCH 1999

	APR '98	MAY '98	JUN '98	JUL '98	AUG '98	SEP '98	OCT '98	NOV '98	DEC '98	JAN '99	FEB '99	MAR '99
EUSTIS, DAYTONA DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT	1.0502	1.0521	1.0541	1.0521	1.0571							
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98							
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73							
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697							
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.068	1.070	1.072	1.070	1.075							
OCALA:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT	1.0511	1.0545	1.0522	1.0538	1.0598							
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98							
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73							
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697							
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.068	1.072	1.070	1.072	1.078							

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ACTUAL FOR THE PERIOD OF: APRIL 1998 THROUGH MARCH 1999

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
PANAMA CITY:	'98	'98	'98	'98	'98	'98	'98	'98	'98	'99	'99	'99
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT CCF PURCHASED	1.0555	1.0576	1.0576	1.0801	1.0838							
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	15.09	15.09	15.09	15.09	15.09							
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73							
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.02444	1.02444	1.02444	1.02444	1.02444							
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.081	1.083	1.083	1.086	1.090							
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.												
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.												
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.												
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR												

COMPANY: PEOPLES GAS SYSTEM

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

SCHEDULE A-1

FOR THE PERIOD OF:

APRIL 98 through MARCH 99

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COST OF GAS PURCHASED	CURRENT MONTH: SEPTEMBER 98				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
1 COMMODITY (Pipeline)	\$222,053	\$211,154	(\$10,899)	(5.16)	\$1,260,321	\$1,249,422	(\$10,899)	(0.87)
2 NO NOTICE SERVICE	\$38,055	\$38,055	\$0	0.00	\$216,206	\$216,206	\$0	0.00
3 SWING SERVICE	\$412,648	\$687,437	\$274,789	39.97	\$4,612,691	\$4,887,480	\$274,789	5.62
4 COMMODITY (Other)	\$3,802,854	\$2,852,173	(\$950,681)	(33.33)	\$23,986,102	\$23,035,421	(\$950,681)	(4.13)
5 DEMAND	\$2,419,016	\$2,383,624	(\$35,392)	(1.48)	\$14,971,861	\$14,936,469	(\$35,392)	(0.24)
6 OTHER	\$49,219	\$130,000	\$80,781	0.00	\$443,527	\$524,308	\$80,781	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	\$106,388	\$123,586	\$17,198	13.92	\$528,787	\$545,985	\$17,198	3.15
8 DEMAND	\$720,024	\$839,922	\$119,898	14.27	\$3,583,760	\$3,703,658	\$119,898	3.24
9 OTHER	(\$1,569)	\$0	\$1,569	0.00	(\$159,511)	(\$157,942)	\$1,569	0.00
10								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$6,119,002	\$5,338,935	(\$780,067)	(14.61)	\$41,537,672	\$40,757,605	(\$780,067)	(1.91)
12 NET UNBILLED	\$94,469	\$0	(\$94,469)	0.00	(\$1,676,091)	(\$1,770,560)	(\$94,469)	0.00
13 COMPANY USE	\$8,944	\$0	(\$8,944)	0.00	\$53,145	\$44,201	(\$8,944)	0.00
14 TOTAL THERM SALES	\$6,484,341	\$5,338,935	(\$1,145,406)	(21.45)	\$44,342,906	\$43,197,500	(\$1,145,406)	(2.65)

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COMPANY: PEOPLES GAS SYSTEM

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE

SCHEDULE A-1

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF:

APRIL 98 through MARCH 99

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THERMS PURCHASED	CURRENT MONTH: SEPTEMBER 98				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)	41,200,602	38,076,827	(3,123,775)	(8.20)	228,906,563	225,782,788	(3,123,775)	(1.38)
16 NO NOTICE SERVICE (Billing Determinants Only)	6,450,000	6,450,000	0	0.00	36,645,000	36,645,000	0	0.00
17 SWING SERVICE (Commodity)	2,319,630	3,149,480	829,850	26.35	19,780,140	20,609,990	829,850	4.03
18 COMMODITY (Other) (Commodity)	18,926,726	13,596,670	(5,330,056)	(39.20)	115,511,045	110,180,989	(5,330,056)	(4.84)
19 DEMAND (Billing Determinants Only)	52,949,960	45,801,000	(7,148,960)	(15.61)	325,233,186	318,084,226	(7,148,960)	(2.25)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	18,990,950	22,029,677	3,038,727	13.79	94,369,000	97,407,727	3,038,727	3.12
22 DEMAND	19,465,715	22,489,277	3,023,562	13.44	97,186,960	100,210,522	3,023,562	3.02
23 OTHER	(313,750)	0	313,750	0.00	(850,440)	(536,690)	313,750	0.00
24 TOTAL PURCHASES (17+18-23)	21,560,106	16,746,150	(4,813,956)	(28.75)	136,141,625	131,327,669	(4,813,956)	(3.67)
25 NET UNBILLED	296,327	0	(296,327)	0.00	(2,977,966)	(3,274,293)	(296,327)	0.00
26 COMPANY USE	27,953	0	(27,953)	0.00	153,562	125,609	(27,953)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	21,456,465	16,746,150	(4,710,315)	(28.13)	135,988,553	131,278,238	(4,710,315)	(3.59)

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COMPANY: PEOPLES GAS SYSTEM

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

SCHEDULE A-1

FOR THE PERIOD OF:

APRIL 98 through MARCH 99

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CENTS PER THERM		CURRENT MONTH: SEPTEMBER 98				PERIOD TO DATE			
		ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
			DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
28	COMMODITY (Pipeline) (1/15)	0.00539	0.00555	0.00016	2.81	0.00551	0.00553	0.00003	0.50
29	NO NOTICE SERVICE (2/16)	0.00590	0.00590	0.00000	0.00	0.00590	0.00590	0.00000	0.00
30	SWING SERVICE (3/17)	0.17789	0.21827	0.04038	18.50	0.23320	0.23714	0.00394	1.66
31	COMMODITY (Other) (4/18)	0.20093	0.20977	0.00884	4.22	0.20765	0.20907	0.00142	0.88
32	DEMAND (5/19)	0.04568	0.05204	0.00636	12.22	0.04603	0.04696	0.00092	1.97
33	OTHER (6/20)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
LESS END-USE CONTRACT									
34	COMMODITY (Pipeline) (7/21)	0.00560	0.00561	0.00001	0.14	0.00560	0.00561	0.00000	0.03
35	DEMAND (8/22)	0.03699	0.03735	0.00036	0.96	0.03687	0.03696	0.00008	0.23
36	OTHER (9/23)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
37	TOTAL COST OF PURCHASES (11/24)	0.28381	0.31882	0.03500	10.98	0.30511	0.31035	0.00524	1.69
38	NET UNBILLED (12/25)	0.31880	0.00000	(0.31880)	0.00	0.58283	0.00000	(0.58283)	0.00
39	COMPANY USE (13/26)	0.31997	0.00000	(0.31997)	0.00	0.34608	0.00000	(0.34608)	0.00
40	TOTAL COST OF THERMS SOLD (11/27)	0.28518	0.31882	0.03363	10.55	0.30545	0.31047	0.00502	1.62
41	TRUE-UP (E-4)	(0.00002)	(0.00002)	0.00000	0.00	(0.00002)	(0.00002)	0.00000	0.00
42	TOTAL COST OF GAS (40+41)	0.28516	0.31880	0.03363	10.55	0.30543	0.31045	0.00502	1.62
43	REVENUE TAX FACTOR	1.00376	1.00376	0.00000	0.00	1.00376	1.00376	0.00000	0.00
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.28623	0.32000	0.03377	10.55	0.30658	0.31161	0.00504	1.62
45	PGA FACTOR ROUNDED TO NEAREST .001	28.623	32.000	3.37699	10.55	30.658	31.161	0.50364	1.62

COMPANY: PEOPLES GAS SYSTEM

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

Page 1 of 1

FOR THE PERIOD OF: APRIL 98 through MARCH 99
CURRENT MONTH: SEPTEMBER 1998

COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
1 Commodity Pipeline (FGT)	29,739,440	\$155,908	\$0.00524
2 Commodity Pipeline (SNG./SO GA)	7,911,210	\$46,988	\$0.00594
3 Cashouts-Peoples' Transportation Customers	548,504	\$3,094	\$0.00564
4 Cashouts-Supplier Aggregation (Test) Program	199,798	\$1,121	\$0.00561
5 Commodity Pipeline (FGT)-Prior Month Adjustment	595,990	\$3,344	\$0.00561
6 Commodity Pipeline (SNG./SO GA)-Prior Month Adjustment	1,471,530	\$7,500	\$0.00510
7 Commodity Pipeline-Billed to End-Users	(885,680)	(\$4,989)	\$0.00561
8 Comm. Pipeline-Due 3rd Party Supplier	1,584,790	\$8,778	\$0.00561
9 Comm. Pipeline-Due 3rd Party Supplier-Prior Month Adjustment	55,020	\$309	\$0.00561
10			
11 TOTAL COMMODITY (Pipeline)	41,200,602	\$222,053	\$0.00539
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
12 Swing Service-Demand-3rd Party Suppliers		\$37,920	\$0.00000
13 Swing Service-Commodity-3rd Party Suppliers	2,340,760	\$379,203	\$0.16200
14 Swing Service-Demand-3rd Party Suppliers-Aug.'98 Accrual Adj.		(\$407)	\$0.00000
15 Swing Service-Commodity-3rd Party Suppliers-Aug.'98 Accrual Adj.	(21,130)	(\$4,089)	\$0.19255
16			
17			
18			
19 TOTAL SWING SERVICE	2,319,630	\$412,648	\$0.17789
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
20 Purchases from 3rd Party Suppliers	19,394,990	\$4,000,658	\$0.20627
21 City of Sunrise	12,469	\$5,760	\$0.46192
22 Cashouts-Peoples' Transportation Customers	576,915	\$104,361	\$0.18090
23 Cashouts-Supplier Aggregation (Test) Program	205,892	\$35,226	\$0.17109
24 Purchases-3rd Party Suppliers-Aug.'98 Accrual Adj.	75,450	\$15,253	\$0.20216
25 Purchases from 3rd Party Suppliers-Prior Period Adj.	93,390	\$617	\$0.00661
26 Imbalance Cashout-(FGT)-Jul.'98	(1,897,380)	(\$424,122)	\$0.22353
27 Okaloosa	465,000	\$65,100	\$0.14000
28			
29			
30			
31 TOTAL COMMODITY (Other)	18,926,726	\$3,802,854	\$0.20093
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
32 Demand (FGT)	61,439,400	\$2,886,227	\$0.04372
33 Demand (SNG/SO GA)	10,322,700	\$486,979	\$0.04718
34 Temporary Acquisition Reservation Charge-(FGT)	2,180,000	\$81,475	\$0.03772
35 Temporary Relinquishment Credit-(FGT)	(26,147,400)	(\$986,201)	\$0.03772
36 Volumetric Relinquishment Credit-(FGT)	(85,200)	(\$3,214)	\$0.03772
37 Cashouts-Peoples' Transportation Customers	548,504	\$20,612	\$0.03758
38 Capacity Discount-Transp. Customer	3,940,078	\$104,886	\$0.02662
39 Demand Due 3rd Party Supplier	1,757,310	\$64,178	\$0.03652
40 Demand-Billed to End-Users	(917,400)	(\$34,604)	\$0.03772
41 Demand (SNG/SO GA)-Prior Month Adjustment	(46,810)	(\$521)	\$0.01113
42 Volumetric Relinq. Credit-(FGT)-Prior Mo. Adj.	(21,220)	(\$800)	\$0.03772
43			
44			
45 TOTAL DEMAND	52,949,980	\$2,419,016	\$0.04568
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
46 Administrative Costs	0	\$48,087	\$0.00000
47 Legal Fees	0	\$1,133	\$0.00000
48			
49			
50			
51			
52 TOTAL OTHER	0	\$49,219	\$0.00000

Composite Exhibit No. _____
Docket No. 990003-GU
Peoples Gas System
(EE-1)
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FOR THE PERIOD OF: APRIL 98 Through MARCH 99

	CURRENT MONTH: SEPTEMBER 98				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (A-1, LINES 3+4-9-13)	\$4,208,127	\$3,539,810	(\$668,517)	(#0.15886)	\$28,705,169	\$28,038,842	(\$668,517)	(#0.02329)
2 TRANSPORTATION COST (A-1, LINES 1+2+5+6-7-8)	1,901,931	1,799,325	(102,606)	(0.05395)	\$12,779,368	\$12,876,762	(102,606)	(0.00803)
3 TOTAL	6,110,058	5,338,935	(771,123)	(0.12621)	\$41,484,527	\$40,713,404	(771,123)	(0.01859)
4 FUEL REVENUES (NET OF REVENUE TAX)	6,484,341	5,338,935	(1,145,406)	(0.17664)	\$44,342,908	\$43,197,500	(1,145,406)	(0.02583)
5 TRUE-UP REFUND/(COLLECTION)	598	598	0	0.00000	\$3,588	\$3,588	0	0.00000
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	6,484,939	5,339,533	(1,145,406)	(0.17663)	\$44,346,494	\$43,201,088	(1,145,406)	(0.02583)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	374,881	598	(374,283)	(0.99840)	\$2,861,967	\$2,487,884	(374,283)	(0.13078)
8 INTEREST PROVISION-THIS PERIOD (21)	17,373	18,356	(1,017)	(0.05853)	\$91,973	\$90,957	(1,018)	(0.01107)
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	3,854,958	3,854,958	0	0.00000	1,022,039	1,022,039	0	0.00000
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(598)	(598)	0	0.00000	(\$3,588)	(\$3,588)	0	0.00000
10a ENVIRONMENTAL REFUND	80,138	0	(80,138)	0.00000	\$80,138	\$0	(80,138)	0.00000
11 TOTAL EST/ACT TRUE-UP (7+8+9+10+10a)	4,126,762	3,871,314	(455,438)	(0.11038)	4,052,529	3,697,092	(455,438)	(0.11238)
11a REFUNDS FROM PIPELINE	0	0	0	0.00000	\$74,222	\$74,222	(0)	0.00000
12ADJ TOTAL EST/ACT TRUE-UP (11+11a)	4,126,762	3,871,314	(455,438)	(0.11038)	\$4,126,762	\$3,871,314	(455,438)	(#0.11038)
INTEREST PROVISION								
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	3,854,958	3,854,958	0	0.00000				
14 ENDING TRUE-UP BEFORE INTEREST (13+7-5+10a+11a)	4,109,379	3,854,958	(454,421)	(0.11058)				
15 TOTAL (13+14)	7,764,337	7,309,916	(454,421)	(0.05853)				
16 AVERAGE (50% OF 15)	3,882,169	3,654,958	(227,211)	(0.05853)				
17 INTEREST RATE - FIRST DAY OF MONTH	5.62	5.62	0	0.00000				
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.22	5.22	0	0.00000				
19 TOTAL (17+18)	10.740	10.740	0	0.00000				
20 AVERAGE (50% OF 19)	5.370	5.370	0	0.00000				
21 MONTHLY AVERAGE (20/12 Months)	0.448	0.448	0	0.00000				
22 INTEREST PROVISION (16x21)	\$17,373	\$18,356	(\$1,017)	(#0.05853)				

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

ACTUAL FOR THE PERIOD OF:

APRIL 98

MARCH 99

PRESENT MONTH:

SEP' 1998

(A) MONTH	(B) PURCHASED FROM	(C) PURCHASED FOR	(D) SCH TYPE	(E) SYSTEM SUPPLY	(F) END USE	(G) TOTAL PURCHASED	(H) COMMODITY THRU PARTY	(I) COST PIPELINE	(J) DEMAND COST	(K) OTHER CHARGES	(L) TOTAL CENTS PER THERM
1 SEP' 1998	FGT	PGS	FTS-1 COMM. PIPELINE	23,233,340		23,233,340		\$130,339.05			\$0.58
2 SEP' 1998	FGT	PGS	FTS-1 COMM. PIPELINE		18,990,950	18,990,950		106,387.63			\$0.58
3 SEP' 1998	FGT	PGS	FTS-2 COMM. PIPELINE	6,506,100		6,506,100		25,568.97			\$0.39
4 SEP' 1998	FGT	PGS	FTS-1 DEMAND	29,221,800		29,221,800			\$1,102,744.84		\$3.77
5 SEP' 1998	FGT	PGS	FTS-1 DEMAND		18,990,950	18,990,950			715,277.45		\$3.77
6 SEP' 1998	FGT	PGS	FTS-2 DEMAND	8,145,000		8,145,000			675,542.40		\$8.29
7 SEP' 1998	FGT	PGS	NO NOTICE	6,450,000		6,450,000			38,055.00		\$0.59
8 SEP' 1998	TRANSP. CUSTOMER	PGS	FTS-1 DEMAND	3,940,076		3,940,076			\$104,866.02		\$2.68
9 SEP' 1998	TRANSP. CUSTOMER	PGS	COMM. OTHER		(313,750)	(313,750)	(1,586.75)				\$0.50
10 SEP' 1998	BILLED TO END-USERS	PGS	DEMAND	(917,400)		(917,400)			(\$34,604.33)		\$3.77
11 SEP' 1998	BILLED TO END-USERS	PGS	COMM. PIPELINE	(885,680)		(885,680)		(4,968.67)			\$0.58
12 SEP' 1998		PGS	COMM. OTHER								
13 SEP' 1998		PGS	SONAT/SO GA COMM. PIPELINE	7,911,210		7,911,210		46,967.98			\$0.59
14 SEP' 1998		PGS	SONAT/SO GA DEMAND	10,322,700		10,322,700			486,978.64		\$4.72
15 SEP' 1998		PGS	SONAT/SO GA DEMAND		474,765	474,765			4,746.12		\$1.00
16 SEP' 1998		PGS	COMM. OTHER								
17 SEP' 1998		PGS	SWING								
18 SEP' 1998		PGS	COMM. OTHER								
19 SEP' 1998		PGS	COMM. OTHER								
20 SEP' 1998		PGS	COMM. OTHER								
21 SEP' 1998		PGS	COMM. OTHER								
22 SEP' 1998		PGS	COMM. OTHER								
23 SEP' 1998		PGS	COMM. OTHER								
24 SEP' 1998		PGS	COMM. OTHER								
25 SEP' 1998		PGS	DEMAND	1,757,310		1,757,310			\$64,178.25		\$3.65
26 SEP' 1998		PGS	COMM. PIPELINE	1,564,790		1,564,790		8,778.45			\$0.56
27 SEP' 1998	C/O-SUPPLIER AGGR. TEST PROG.	PGS	COMM. OTHER	205,892		205,892	35,226.47				\$17.11
28 SEP' 1998	C/O-SUPPLIER AGGR. TEST PROG.	PGS	COMM. PIPELINE	199,798		199,798		1,120.87			\$0.56
29 SEP' 1998	CASHOUTS-TRANSP. CUSTOMERS	PGS	DEMAND	548,504		548,504			20,611.63		\$3.78
30 SEP' 1998	CASHOUTS-TRANSP. CUSTOMERS	PGS	COMM. PIPELINE	548,504		548,504		3,093.68			\$0.56
31 SEP' 1998	CASHOUTS-TRANSP. CUSTOMERS	PGS	COMM. OTHER	576,915		576,915	104,361.38				\$18.09
32	TOTAL	**This report excludes prior month/period adjustments.		121,064,809	38,142,915	159,207,524	\$4,517,880.04	\$317,287.96	\$3,218,336.33	\$0.00	\$5.08

FOR THE PERIOD OF:

APRIL 98

Through

MARCH 99

PRESENT MONTH:

SEPTEMBER 1998

(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT DTH/d	(D) NET AMOUNT DTH/d	(E) MONTHLY GROSS DTH	(F) MONTHLY NET DTH	(G) WELLHEAD PRICE \$/DTH	(H) CITYGATE PRICE (Gx E)/F
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
	TOTAL						

(1) The wellhead price listed for each receipt point represents the actual cost of gas to PGS from its supplier(s).

(2) The above net volumes are calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 2.98% per dth.

(3) Included in the monthly gross volumes above are 688,974 dth's nominated under FGT FTS-2 pipeline capacity having a fuel surcharge of 2.98% per dth.

(4) The monthly gross volumes listed above represent gas moved on the Florida Gas Transmission pipeline except for 562,418 dth's moved on the Southern Natural Gas pipeline, shown on line 10.

THEM SALES AND CUSTOMER DATA

SCHEDULE A-3

ESTIMATED FOR THE PERIOD OF: APRIL 98 through MARCH 99

Page 1 of 1

THERM SALES (FIRM)	CURRENT MONTH				SEPTEMBER 1998			
	ACTUAL	ESTIMATE	DIFFERENCE	%	ACTUAL	ESTIMATE	DIFFERENCE	%
1 RESIDENTIAL								
2 SMALL COMM. SERVICE	2,434,938	2,822,804	387,868	0.15921	19,778,190	19,089,804	(688,386)	(0.03481)
3 COMMERCIAL SERVICE	167,003	168,301	(1,298)	(0.00077)	1,058,828	1,058,551	277	(0.00026)
4 COMMERCIAL LV-1	7,304,939	8,085,015	780,076	0.10679	49,980,817	50,503,318	(522,501)	(0.00106)
5 COMMERCIAL LV-2	6,056,166	7,133,778	1,077,612	0.17794	41,819,932	41,913,753	(93,821)	(0.00224)
6 NATURAL GAS VEH. SALES	611,931	853,572	241,641	0.39488	4,340,882	5,252,482	(911,600)	(0.20998)
7 COMM. ST. LIGHTING	62,460	50,400	12,060	(0.19308)	379,786	291,200	88,586	(0.23325)
8 WHOLESALE	63,314	54,898	8,416	(0.13609)	367,835	323,138	44,697	(0.12151)
8a OFF SYSTEM SALES	7,274	9,200	(1,926)	(0.20922)	52,761	55,200	(2,439)	(0.04623)
9 TOTAL FIRM SALES	3,221,160	0	3,221,160	0.00000	9,205,440	0	9,205,440	0.00000
10 TOTAL SALES	19,929,183	19,175,568	(753,615)	(0.03781)	128,671,351	118,487,456	(10,183,895)	(0.06608)
THERM SALES (INTERRUPTIBLE)								
10 INTERRUPTIBLE SMALL								
11 INTERRUPTIBLE LV-1	582,119	1,228,167	646,048	1.10982	4,885,571	7,770,896	2,885,325	0.59054
12 INTERRUPTIBLE LV-2	449,437	20,000	(429,437)	(0.95550)	2,355,037	1,740,000	(615,037)	(0.26116)
13 TOTAL INT. SALES	495,726	0	(495,726)	(1.00000)	1,878,594	0	(1,878,594)	(1.00000)
14 TOTAL SALES	1,527,283	1,248,167	(279,116)	(0.18275)	9,117,202	9,510,896	393,694	0.04316
15 TOTAL SALES	21,456,465	20,423,735	(1,032,730)	(0.04813)	135,988,553	127,998,152	(7,990,401)	(0.05876)
THERM SALES (TRANSPORTATION)								
15a SMALL COMM. SERVICE	513	0	(513)	(1.00000)	1,152	0	(1,152)	(1.00000)
16 COMMERCIAL SERVICE	109,552	0	(109,552)	(1.00000)	744,049	0	(744,049)	(1.00000)
17 COMMERCIAL LV-1	2,182,953	1,872,686	(310,267)	(0.14213)	13,786,481	11,682,302	(2,104,179)	(0.15283)
18 COMMERCIAL LV-2	1,014,844	1,266,450	251,606	0.24793	7,172,759	7,101,382	(71,377)	(0.00995)
19 NATURAL GAS VEHICLE SALES	0	0	0	0.00000	0	0	0	0.00000
20 INTERRUPTIBLE SMALL	4,408,788	4,771,287	362,479	0.08222	27,213,712	28,788,702	1,574,990	0.05787
21 INTERRUPTIBLE LV-1	10,578,858	11,238,000	661,145	0.06251	71,832,367	71,197,670	(634,697)	(0.00087)
22 INTERRUPTIBLE LV-2	30,437,118	25,793,756	(4,643,362)	(0.15256)	168,729,129	165,132,142	(3,596,987)	(0.02132)
22a OFF SYSTEM SALES-TRANSP.	0	0	0	0.00000	0	0	0	0.00000
23 TOTAL TRANSPORTATION	48,730,623	44,942,159	(3,788,464)	(0.07774)	289,279,828	283,902,198	(5,377,630)	(0.01859)
23a TOTAL TRANSPORTATION	70,187,089	65,365,894	(4,821,195)	(0.06869)	425,268,181	411,900,350	(13,367,831)	(0.03143)
AVERAGE NUMBER OF CUSTOMERS (FIRM)								
24 RESIDENTIAL-								
25 SMALL COMMERCIAL	211,758	216,328	4,570	0.02158	1,282,137	1,298,587	16,450	0.01127
26 COMMERCIAL SERVICE	4,899	4,917	(18)	(0.00443)	30,582	29,871	711	(0.02325)
27 COMMERCIAL LV-1	17,512	17,865	353	0.02018	104,961	107,123	2,162	0.02060
28 COMMERCIAL LV-2	1,778	1,731	(47)	(0.02643)	10,827	10,408	(419)	(0.03826)
29 NATURAL GAS VEH. SALES	43	24	(19)	(0.44188)	254	138	(116)	(0.45669)
30 COMM. ST. LIGHTING	21	19	(2)	(0.09524)	125	114	(11)	(0.08800)
31 WHOLESALE	65	57	(8)	(0.12308)	369	342	(27)	(0.07317)
31a OFF SYSTEM SALES	2	2	0	0.00000	12	12	0	0.00000
32 TOTAL FIRM	3	3	0	0.00000	10	10	0	0.00000
AVERAGE NUMBER OF CUSTOMERS (INT.)	236,169	240,941	4,772	0.02021	1,429,077	1,444,593	15,516	0.01088
33 INTERRUPTIBLE SMALL								
34 INTERRUPTIBLE LV-1	84	89	(5)	(0.17857)	498	414	84	(0.16867)
35 INTERRUPTIBLE LV-2	27	20	(7)	(0.25926)	157	120	37	(0.23567)
36 TOTAL INT.	4	2	(2)	(0.50000)	24	12	12	(0.50000)
37 TOTAL SALES CUSTOMERS	115	91	(24)	(0.20870)	678	546	(133)	(0.19588)
AVERAGE NUMBER OF CUSTOMERS (TRANSP)	236,284	241,032	4,748	0.02009	1,429,756	1,445,139	15,383	0.01078
38a SMALL COMM. SERVICE	13	0	(13)	(1.00000)	59	0	(59)	(1.00000)
38 COMMERCIAL SERVICE	90	0	(90)	(1.00000)	582	0	(582)	(1.00000)
39 COMMERCIAL LV-1	165	182	(17)	(0.01818)	989	982	7	(0.00070)
40 COMMERCIAL LV-2	28	22	(6)	(0.15385)	147	132	(15)	(0.10204)
41 NATURAL GAS VEHICLE SALES	0	0	0	0.00000	0	0	0	0.00000
42 INTERRUPTIBLE SMALL	70	63	(7)	(0.10000)	407	378	(29)	(0.07125)
43 INTERRUPTIBLE LV-1	28	25	(3)	(0.03846)	155	150	(5)	(0.03226)
44 INTERRUPTIBLE LV-2	7	7	0	0.00000	42	42	0	0.00000
44a OFF SYSTEM SALES-TRANSP.	0	0	0	0.00000	0	0	0	0.00000
45 TOTAL TRANSP. CUSTOMERS	397	279	(118)	(0.29723)	2381	1684	(717)	(0.30113)
46 TOTAL CUSTOMERS	236,861	241,311	4,450	0.01956	1,432,137	1,448,803	16,666	0.01024
THERM USE PER CUSTOMER								
47 RESIDENTIAL	11	13	2	0	15	15	0	0
48 SMALL COMMERCIAL	33	34	1	0	38	35	(3)	(0)
49 COMMERCIAL SERVICE	417	453	36	0	478	471	(7)	(0)
50 COMMERCIAL LV-1	3,408	4,121	713	0	3,916	4,028	112	0
51 COMMERCIAL LV-2	14,231	35,566	21,335	1	17,090	38,062	20,972	1
52 NATURAL GAS VEH. SALES	2,974	2,853	(121)	(0)	3,038	2,554	(484)	(0)
53 COMM. ST. LIGHTING	974	960	(14)	(0)	997	945	(52)	(0)
54 WHOLESALE	3,637	4,800	1,163	0	4,397	4,600	203	0
54a OFF SYSTEM SALES	1,073,720	0	(1,073,720)	0	0	0	0	0
55 INTERRUPTIBLE SMALL	6,930	17,800	10,870	2	9,810	18,770	8,960	1
56 INTERRUPTIBLE LV-1	16,646	1,000	(15,646)	(1)	15,000	14,500	(500)	(0)
57 INTERRUPTIBLE LV-2	123,932	0	(123,932)	(1)	78,191	0	(78,191)	(0)
58a SMALL COMM. SERVICE (TRANSP.)	39	0	(39)	(1)	20	0	(20)	(0)
58 COMMERCIAL SERVICE (TRANSP.)	1,217	0	(1,217)	(1)	1,278	0	(1,278)	(0)
59 COMMERCIAL LV-1 (TRANSP.)	13,230	11,560	(1,670)	(0)	13,940	12,144	(1,796)	(0)
60 COMMERCIAL LV-2 (TRANSP.)	39,032	57,566	18,534	0	48,794	53,798	5,004	0
61 NATURAL GAS VEHICLES (TRANSP.)	0	0	0	0	0	0	0	0
62 INTERRUPTIBLE SMALL (TRANSP.)	62,983	75,734	12,751	0	66,864	76,161	9,297	0
63 INTERRUPTIBLE LV-1 (TRANSP.)	406,802	449,520	42,718	0	482,144	474,651	(7,493)	0
64 INTERRUPTIBLE LV-2 (TRANSP.)	4,348,160	3,684,822	(663,338)	(0)	4,017,360	3,931,718	(85,642)	(0)
64a OFF SYSTEM SALES- (TRANSP.)	0	0	0	0	0	0	0	0

COMPANY: PEOPLES GAS SYSTEM, INC.

CONVERSION FACTOR CALCULATION

SCHEDULE A-6

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ACTUAL FOR THE PERIOD OF: APRIL 1998 THROUGH MARCH 1999

	APR '98	MAY '98	JUN '98	JUL '98	AUG '98	SEP '98	OCT '98	NOV '98	DEC '98	JAN '99	FEB '99	MAR '99
JACKSONVILLE DIVISION:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT CCF PURCHASED	1.0394	1.0374	1.0413	1.0482	1.0285	1.0453						
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98						
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73						
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697						
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.057	1.055	1.058	1.068	1.047	1.063						
SOUTH FLORIDA, PALM BEACH GARDENS DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT CCF PURCHASED	1.0502	1.0531	1.0561	1.0531	1.0590	1.0580						
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98						
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73						
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697						
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.068	1.071	1.074	1.071	1.077	1.076						

COMPANY: PEOPLES GAS SYSTEM		CONVERSION FACTOR CALCULATION											
ACTUAL FOR THE PERIOD OF: APRIL 1998 THROUGH MARCH 1999		SCHEDULE A-6 Page 2 of 4											
ORLANDO DIVISION:		APR '98	MAY '98	JUN '98	JUL '98	AUG '98	SEP '98	OCT '98	NOV '98	DEC '98	JAN '99	FEB '99	MAR '99
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
<u>THERMS PURCHASED</u> =AVERAGE BTU CONTENT		1.0512	1.0541	1.0551	1.0531	1.0590	1.0571						
<u>CCF PURCHASED</u>													
2 PRESSURE CORRECTION FACTOR													
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.		14.98	14.98	14.98	14.98	14.98	14.98						
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.		14.73	14.73	14.73	14.73	14.73	14.73						
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.		1.01697	1.01697	1.01697	1.01697	1.01697	1.01697						
3 BILLING FACTOR													
BTU CONTENT x PRESSURE CORRECTION FACTOR		1.0689	1.072	1.073	1.071	1.077	1.075						
TAMPA, ST. PETE, LAKELAND, HIGHLANDS, and SARASOTA DIVISIONS:													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
<u>THERMS PURCHASED</u> =AVERAGE BTU CONTENT		1.0541	1.0561	1.0580	1.0590	1.0620	1.0610						
<u>CCF PURCHASED</u>													
2 PRESSURE CORRECTION FACTOR													
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.		14.98	14.98	14.98	14.98	14.98	14.98						
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.		14.73	14.73	14.73	14.73	14.73	14.73						
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.		1.01697	1.01697	1.01697	1.01697	1.01697	1.01697						
3 BILLING FACTOR													
BTU CONTENT x PRESSURE CORRECTION FACTOR		1.072	1.074	1.076	1.077	1.080	1.079						

ACTUAL FOR THE PERIOD OF: APRIL 1998 THROUGH MARCH 1999

	APR '98	MAY '98	JUN '98	JUL '98	AUG '98	SEP '98	OCT '98	NOV '98	DEC '98	JAN '99	FEB '99	MAR '99
EUSTIS, DAYTONA DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> =AVERAGE BTU CONTENT	1.0502	1.0521	1.0541	1.0521	1.0571	1.0581						
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98						
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73						
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697						
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.068	1.070	1.072	1.070	1.075	1.074						
OCALA:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> =AVERAGE BTU CONTENT	1.0511	1.0545	1.0522	1.0536	1.0596	1.0509						
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98						
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73						
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697						
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.069	1.072	1.070	1.072	1.078	1.069						

COMPANY: PEOPLES GAS SYSTEM

CONVERSION FACTOR CALCULATION

SCHEDULE A-6

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ACTUAL FOR THE PERIOD OF: APRIL 1998 THROUGH MARCH 1999

PANAMA CITY:	APR '98	MAY '98	JUN '98	JUL '98	AUG '98	SEP '98	OCT '98	NOV '98	DEC '98	JAN '99	FEB '99	MAR '99
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT CCF PURCHASED	1.0555	1.0578	1.0578	1.0601	1.0638	1.0558						
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	15.09	15.09	15.09	15.09	15.09	15.09						
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73						
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.02444	1.02444	1.02444	1.02444	1.02444	1.02444						
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.081	1.083	1.083	1.086	1.090	1.081						
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.												
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.												
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.												
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR												

SCHEDULE A-1

COMPARISON OF ACTUAL VERS

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

APRIL 98 through MARCH 99 Page 1 of 3

FOR THE PERIOD OF:

COMPANY: PEOPLES GAS SYSTEM

COST OF GAS PURCHASED	CURRENT MONTH: OCTOBER 98			PERIOD TO DATE				
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	\$156,936	\$180,495	\$23,559	13.05	\$1,417,257	\$1,429,917	\$12,660	0.89
2 NO NOTICE SERVICE	\$21,948	\$21,948	\$0	0.00	\$238,154	\$238,154	\$0	0.00
3 SWING SERVICE	\$879,864	\$866,037	(\$13,827)	(1.60)	\$5,492,555	\$5,753,517	\$260,962	4.54
4 COMMODITY (Other)	\$4,959,687	\$2,853,376	(\$2,106,311)	(73.82)	\$28,945,789	\$25,888,797	(\$3,056,992)	(11.81)
5 DEMAND	\$3,236,331	\$3,225,205	(\$11,126)	(0.34)	\$18,208,193	\$18,161,674	(\$46,518)	(0.26)
6 OTHER	\$98,416	\$130,000	\$31,584	0.00	\$541,943	\$654,308	\$112,365	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	\$60,466	\$67,659	\$7,193	10.63	\$589,253	\$613,644	\$24,391	3.97
8 DEMAND	\$482,942	\$464,180	(\$18,762)	(4.04)	\$4,066,702	\$4,167,838	\$101,136	2.43
9 OTHER	(\$72,046)	\$0	\$72,046	0.00	(\$231,557)	(\$157,942)	\$73,615	0.00
10								
11 TOTAL COST (1+2+3+4+5+6+7+8+9+10)	\$8,881,821	\$6,745,222	(\$2,136,599)	(31.68)	\$50,419,493	\$47,502,827	(\$2,916,666)	(6.14)
12 NET UNBILLED	\$52,044	\$0	(\$52,044)	0.00	(\$1,624,047)	(\$1,770,560)	(\$146,513)	0.00
13 COMPANY USE	\$8,179	\$0	(\$8,179)	0.00	\$61,324	\$44,201	(\$17,123)	0.00
14 TOTAL THERM SALES	\$8,126,064	\$6,745,222	(\$1,380,842)	(20.47)	\$52,468,970	\$49,942,722	(\$2,526,248)	(5.06)

COMPANY: PEOPLES GAS SYSTEM

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

SCHEDULE A-1

FOR THE PERIOD OF:

APRIL 98 through MARCH 99

Page 2 of 3

THERMS PURCHASED	CURRENT MONTH: OCTOBER 98				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)	49,912,230	31,203,536	(18,708,694)	(59.96)	278,818,793	256,986,324	(21,832,469)	(8.50)
16 NO NOTICE SERVICE (Billing Determinants Only)	3,720,000	3,720,000	0	0.00	40,365,000	40,365,000	0	0.00
17 SWING SERVICE (Commodity)	4,071,740	4,005,350	(66,390)	(1.66)	23,851,880	24,615,340	763,460	3.10
18 COMMODITY (Other) (Commodity)	22,859,137	15,906,880	(6,952,257)	(43.71)	138,370,182	126,087,869	(12,282,313)	(9.74)
19 DEMAND (Billing Determinants Only)	72,490,164	67,861,480	(4,628,684)	(6.82)	397,723,350	385,945,706	(11,777,644)	(3.05)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	19,922,700	12,060,416	(7,862,284)	(65.19)	114,291,700	109,468,143	(4,823,557)	(4.41)
22 DEMAND	20,497,465	12,535,338	(7,962,129)	(63.52)	117,684,425	112,745,858	(4,938,567)	(4.38)
23 OTHER	(277,880)	0	277,880	0.00	(1,128,320)	(536,690)	591,630	0.00
24 TOTAL PURCHASES (17+18-23)	27,208,757	19,912,230	(7,296,527)	(36.64)	163,350,382	151,239,899	(12,110,483)	(8.01)
25 NET UNBILLED	(373,416)	0	373,416	0.00	(3,351,382)	(3,274,293)	77,089	0.00
26 COMPANY USE	24,060	0	(24,060)	0.00	177,622	125,809	(52,013)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	28,102,700	19,912,230	(8,190,470)	(41.13)	164,091,253	151,190,468	(12,900,786)	(8.53)

COMPANY: PEOPLES GAS SYSTEM

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE

SCHEDULE A-1

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF:

APRIL 98 through MARCH 99

Page 3 of 3

CENTS PER THERM		CURRENT MONTH: OCTOBER 98				PERIOD TO DATE			
		ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
			DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
28	COMMODITY (Pipeline) (1/15)	0.00314	0.00578	0.00264	45.64	0.00508	0.00556	0.00048	8.65
29	NO NOTICE SERVICE (2/16)	0.00590	0.00590	0.00000	0.00	0.00590	0.00590	0.00000	0.00
30	SWING SERVICE (3/17)	0.21609	0.21622	0.00013	0.06	0.23028	0.23374	0.00346	1.48
31	COMMODITY (Other) (4/18)	0.21697	0.17938	(0.03759)	(20.95)	0.20919	0.20532	(0.00387)	(1.88)
32	DEMAND (5/19)	0.04465	0.04753	0.00288	6.06	0.04578	0.04706	0.00128	2.71
33	OTHER (6/20)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
LESS END-USE CONTRACT									
34	COMMODITY (Pipeline) (7/21)	0.00304	0.00561	0.00257	45.90	0.00516	0.00561	0.00045	8.03
35	DEMAND (8/22)	0.02356	0.03703	0.01347	36.37	0.03456	0.03697	0.00241	6.52
36	OTHER (9/23)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
37	TOTAL COST OF PURCHASES (11/24)	0.32643	0.33875	0.01232	3.64	0.30866	0.31409	0.00543	1.73
38	NET UNBILLED (12/25)	(0.13937)	0.00000	0.13937	0.00	0.48459	0.00000	(0.48459)	0.00
39	COMPANY USE (13/26)	0.33994	0.00000	(0.33994)	0.00	0.34525	0.00000	(0.34525)	0.00
40	TOTAL COST OF THERMS SOLD (11/27)	0.31605	0.33875	0.02270	6.70	0.30726	0.31419	0.00693	2.20
41	TRUE-UP (E-4)	(0.00002)	(0.00002)	0.00000	0.00	(0.00002)	(0.00002)	0.00000	0.00
42	TOTAL COST OF GAS (40 + 41)	0.31603	0.33873	0.02270	6.70	0.30724	0.31417	0.00693	2.20
43	REVENUE TAX FACTOR	1.00376	1.00376	0.00000	0.00	1.00376	1.00376	0.00000	0.00
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.31722	0.34000	0.02278	6.70	0.30840	0.31536	0.00695	2.20
45	PGA FACTOR ROUNDED TO NEAREST .001	31.722	34.000	2.27844	6.70	30.840	31.535	0.69530	2.20

PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
SCHEDULE A-1 SUPPORTING DETAILFOR THE PERIOD OF: APRIL 98 through MARCH 99
CURRENT MONTH: OCTOBER 1998

COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
1 Commodity Pipeline (FGT)	39,916,410	\$108,031	\$0.00271
2 Commodity Pipeline (SNG/SO GA)	8,793,510	\$40,831	\$0.00462
3 Cashouts-Peoples' Transportation Customers	931,926	\$2,693	\$0.00289
4 Cashouts-Supplier Aggregation (Test) Program	290,814	\$884	\$0.00304
5 Commodity Pipeline (FGT)-Prior Month Adjustment	(788,420)	(\$4,230)	\$0.00550
6 Commodity Pipeline (SNG/SO GA)-Prior Month Adjustment	(158,240)	\$5,776	(\$0.03650)
7 Commodity Pipeline-Billed to End-Users	(976,880)	(\$2,989)	\$0.00304
8 Comm. Pipeline-Due 3rd Party Supplier	1,728,740	\$5,255	\$0.00304
9 Commodity Pipeline (FGT)-Sep.'98 Accrual Adj.	154,170	\$865	\$0.00561
10			
11 TOTAL COMMODITY (Pipeline)	49,912,230	\$158,936	\$0.00314
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
12 Swing Service-Demand-3rd Party Suppliers		\$66,868	\$0.00000
13 Swing Service-Commodity-3rd Party Suppliers	3,261,740	\$668,657	\$0.20500
14 Swing Service-Demand-3rd Party Suppliers-Sep.'98 Accrual Adj.		\$13,122	\$0.00000
15 Swing Service-Commodity-3rd Party Suppliers-Sep.'98 Accrual Adj.	810,000	\$131,220	\$0.16200
16			
17			
18			
19 TOTAL SWING SERVICE	4,071,740	\$879,864	\$0.21609
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
20 Purchases from 3rd Party Suppliers	27,890,877	\$5,548,721	\$0.19894
21 City of Sunrise	15,007	\$7,398	\$0.49283
22 Cashouts-Peoples' Transportation Customers	982,569	\$175,770	\$0.17889
23 Cashouts-Supplier Aggregation (Test) Program	299,315	\$48,624	\$0.16245
24 Purchases-3rd Party Suppliers-Sep.'98 Accrual Adj.	(2,956,081)	(\$408,956)	\$0.13767
25 Purchases from 3rd Party Suppliers-Prior Period Adj.	0	\$21,485	\$0.00000
26 Imbalance Cashout-(FGT)-Aug.'98	(2,151,550)	(\$400,188)	\$0.18660
27 Imbalance Cashout-(FGT)-Aug.15,16,18 '98	(1,221,000)	(\$35,165)	\$0.02880
28			
29			
30			
31 TOTAL COMMODITY (Other)	22,859,137	\$4,959,687	\$0.21697
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
32 Demand (FGT)	85,484,570	\$3,605,539	\$0.04218
33 Demand (SNG/SO GA)	8,747,890	\$501,201	\$0.05729
34 Temporary Relinquishment Credit-(FGT)	(26,959,150)	(\$1,017,368)	\$0.03774
35 Volumetric Relinquishment Credit-(FGT)	(100,440)	(\$3,789)	\$0.03772
36 Cashouts-Peoples' Transportation Customers	931,926	\$35,269	\$0.03785
37 Capacity Discount-Transp. Customer	3,911,308	\$77,846	\$0.01990
38 Demand Due 3rd Party Supplier	1,803,140	\$66,797	\$0.03704
39 Demand-Billed to End-Users	(982,080)	(\$37,044)	\$0.03772
40 Demand (SNG/SO GA)-Prior Month Adjustment	(357,000)	\$7,503	(\$0.02102)
41 Volumetric Relinq. Credit-(FGT)-Sep.'98 Accrual Adj.	10,000	\$377	\$0.03772
42			
43			
44			
45 TOTAL DEMAND	72,490,164	\$3,236,331	\$0.04465
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
46 Administrative Costs	0	\$98,416	\$0.00000
47			
48			
49			
50			
51			
52 TOTAL OTHER	0	\$98,416	\$0.00000

FOR THE PERIOD OF: APRIL 98 Through MARCH 99 Page 1 of 1

	CURRENT MONTH: OCTOBER 98				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (A-1, LINES 3+4-9-13)	\$5,903,419	\$3,719,413	(\$2,184,006)	(0.36998)	\$34,608,577	\$31,756,065	(\$2,852,522)	(0.08242)
2 TRANSPORTATION COST (A-1, LINES 1+2+5+6-7-8)	2,970,223	3,026,809	55,586	0.01871	\$15,749,591	\$16,702,571	(47,020)	(0.00299)
3 TOTAL	8,873,642	6,745,222	(2,128,420)	(0.23986)	\$50,358,169	\$47,458,628	(2,899,543)	(0.05758)
4 FUEL REVENUES (NET OF REVENUE TAX)	8,126,064	6,745,222	(1,380,842)	(0.16993)	\$62,468,970	\$49,942,722	(2,526,248)	(0.04815)
5 TRUE-UP REFUND/(COLLECTION)	598	598	0	0.00000	\$4,186	\$4,186	0	0.00000
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	8,126,662	6,745,820	(1,380,842)	(0.16992)	\$52,473,156	\$49,946,908	(2,526,248)	(0.04814)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(746,980)	598	747,578	(1.00080)	\$2,114,987	\$2,488,282	373,295	0.17650
8 INTEREST PROVISION-THIS PERIOD (21)	16,138	15,787	(351)	(0.02176)	\$108,111	\$106,743	(1,369)	(0.01266)
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	4,126,752	3,671,314	(455,438)	(0.11036)	1,022,039	1,022,039	0	0.00000
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(598)	(598)	0	0.00000	(\$4,186)	(\$4,186)	0	0.00000
10a ENVIRONMENTAL REFUND	0	0	0	0.00000	\$80,138	\$0	(80,138)	0.00000
11 TOTAL EST/ACT TRUE-UP (7+8+9+10+10a)	3,395,312	3,687,101	291,789	0.08594	3,321,089	3,612,879	291,789	0.08786
11a REFUNDS FROM PIPELINE	0	0	0	0.00000	\$74,222	\$74,222	(0)	0.00000
12 ADJ TOTAL EST/ACT TRUE-UP (11+11a)	3,395,312	3,687,101	291,789	0.08594	\$3,395,312	\$3,687,101	\$291,789	\$0.08594
INTEREST PROVISION								
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	4,126,752	3,671,314	(455,438)	(0.11036)				
14 ENDING TRUE-UP BEFORE INTEREST (13+7-5+10a+11a)	3,379,174	3,671,314	292,140	0.08645				
15 TOTAL (13+14)	7,505,926	7,342,628	(163,298)	(0.02176)				
16 AVERAGE (50% OF 15)	3,752,963	3,671,314	(81,649)	(0.02176)				
17 INTEREST RATE - FIRST DAY OF MONTH	5.22	5.22	0	0.00000				
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.10	5.10	0	0.00000				
19 TOTAL (17+18)	10.320	10.320	0	0.00000				
20 AVERAGE (50% OF 19)	5.160	5.160	0	0.00000				
21 MONTHLY AVERAGE (20/12 Months)	0.430	0.430	0	0.00000				
22 INTEREST PROVISION (16x21)	\$16,138	\$15,787	(\$351)	(0.02176)				

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

COMPANY: PEOPLES GAS SYSTEM

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

SCHEDULE A-3**
Page 1 of 1

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 98 MARCH 99

OCT 1998

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY THIRD PARTY	PIPELINE COST	DEMAND COST	OTHER CHARGES	TOTAL CENTS PER THERM
1 OCT 1998	FGT	PGS	FTS-1 COMM. PIPELINE	31,990,890		31,990,890		197,252.30			10.30
2 OCT 1998	FGT	PGS	FTS-1 COMM. PIPELINE		19,922,700	19,922,700		60,465.92			10.30
3 OCT 1998	FGT	PGS	FTS-2 COMM. PIPELINE	7,925,520		7,925,520		10,778.71			10.14
4 OCT 1998	FGT	PGS	FTS-1 DEMAND	50,008,480		50,008,480			11,886,319.87		13.77
5 OCT 1998	FGT	PGS	FTS-1 DEMAND		19,922,700	19,922,700			476,395.34		12.39
6 OCT 1998	FGT	PGS	FTS-2 DEMAND	8,416,500		8,416,500			698,062.19		18.29
7 OCT 1998	FGT	PGS	NO NOTICE	3,720,000		3,720,000			21,948.00		10.59
8 OCT 1998	TRANSP. CUSTOMER	PGS	FTS-1 DEMAND	3,911,308		3,911,308			177,846.41		11.99
9 OCT 1998	TRANSP. CUSTOMER	PGS	COMM. OTHER		(277,880)	(277,880)	(72,045.95)				125.83
10 OCT 1998	BILLED TO END-USERS	PGS	DEMAND	(982,080)		(982,080)			(137,044.06)		13.77
11 OCT 1998	BILLED TO END-USERS	PGS	COMM. PIPELINE	(976,680)		(976,680)		(2,969.11)			10.30
12 OCT 1998		PGS	COMM. OTHER								
13 OCT 1998		PGS	SONAT/SO GA COMM. PIPELINE	8,793,510		8,793,510		40,631.35			10.46
14 OCT 1998		PGS	SONAT/SO GA DEMAND	8,747,890		8,747,890			501,200.78		15.73
15 OCT 1998		PGS	SONAT/SO GA DEMAND		574,765	574,765			6,546.30		11.14
16 OCT 1998		PGS	COMM. OTHER								
17 OCT 1998		PGS	SWING								
18 OCT 1998		PGS	COMM. OTHER								
19 OCT 1998		PGS	COMM. OTHER								
20 OCT 1998		PGS	COMM. OTHER								
21 OCT 1998		PGS	COMM. OTHER								
22 OCT 1998		PGS	COMM. OTHER								
23 OCT 1998		PGS	COMM. OTHER								
24 OCT 1998		PGS	COMM. OTHER								
25 OCT 1998		PGS	COMM. OTHER								
26 OCT 1998		PGS	COMM. OTHER								
27 OCT 1998		PGS	DEMAND	1,803,140		1,803,140			166,796.55		13.70
28 OCT 1998		PGS	COMM. PIPELINE	1,728,740		1,728,740		5,255.36			10.30
29 OCT 1998	C/O-SUPPLIER AGGR. TEST PROG.	PGS	COMM. OTHER	299,315		299,315	48,624.41				116.25
30 OCT 1998	C/O-SUPPLIER AGGR. TEST PROG.	PGS	COMM. PIPELINE	290,814		290,814		884.08			10.30
31 OCT 1998	CASHOUTS-TRANSP. CUSTOMERS	PGS	DEMAND	931,926		931,926			35,269.36		13.78
32 OCT 1998	CASHOUTS-TRANSP. CUSTOMERS	PGS	COMM. PIPELINE	931,926		931,926		2,692.68			10.29
33 OCT 1998	CASHOUTS-TRANSP. CUSTOMERS	PGS	COMM. OTHER	982,569		982,569	175,770.23				117.89
34 TOTAL				159,676,385	40,142,285	199,818,670	166,369,725.98	1214,991.31	13,800,206.41	10.00	15.20

**This report excludes prior month/period adjustments.

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Peoples Gas System
(EE-1)
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COMPANY: PEOPLES GAS SYSTEM

TRANSPORTATION SYSTEM SUPPLY

SCHEDULE A-4

Page 1 of 2

FOR THE PERIOD OF:

APRIL 98

Through

MARCH 99

PRESENT MONTH:

OCTOBER 1998

(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT DTH/d	(D) NET AMOUNT DTH/d	(E) MONTHLY GROSS DTH	(F) MONTHLY NET DTH	(G) WELLHEAD PRICE \$/DTH	(H) CITYGATE PRICE (GxE)/F
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
	SUBTOTAL						

(1) The wellhead price listed for each receipt point represents the actual cost of gas to PGS from its supplier(s).

(2) The above net volumes are calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 2.84% per dth.

(3) Included in the monthly gross volumes above are 815,730 dth's nominated under FGT FTS-2 pipeline capacity having a fuel surcharge of 2.84% per dth.

(4) The monthly gross volumes listed above represent gas moved on the Florida Gas Transmission pipeline except for 320,798 dth's moved on the Southern Natural Gas pipeline, shown on line 19.

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FOR THE PERIOD OF: APRIL 98 Through MARCH 99
 PRESENT MONTH: OCTOBER 1998

(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT MMBtu/d	(D) NET AMOUNT MMBtu/d	(E) MONTHLY GROSS MMBtu	(F) MONTHLY NET MMBtu	(G) WELLHEAD PRICE \$/MMBtu	(H) CITYGATE PRICE (GxE)/F
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40	TOTAL						

- (1) The wellhead price listed for each receipt point represents the actual cost of gas to PGS from its supplier(s).
- (2) The above net volumes are calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 2.84% per dth.
- (3) Included in the monthly gross volumes above are 815,730 dth's nominated under FGT FTS-2 pipeline capacity having a fuel surcharge of 2.84% per dth.
- (4) The monthly gross volumes listed above represent gas moved on the Florida Gas Transmission pipeline except for 320,798 dth's moved on the Southern Natural Gas pipeline, shown on line 19.

ESTIMATED FOR THE PERIOD OF: APRIL 98 through MARCH 99

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE	%	ACTUAL	ESTIMATE	DIFFERENCE	%
FOR THE MONTH OF: OCTOBER 1998								
THERM SALES (FIRM)								
1 RESIDENTIAL	2,543,749	3,019,527	475,778	0.18704	22,321,940	22,109,331	(212,609)	(0.00952)
2 SMALL COMM. SERVICE	175,538	155,938	(19,600)	(0.11166)	1,341,365	1,214,489	(126,876)	(0.09459)
3 COMMERCIAL SERVICE	7,371,117	8,262,746	891,629	0.12096	57,331,734	58,766,064	1,434,330	0.02502
4 COMMERCIAL LV-1	6,359,864	7,981,277	1,621,413	0.25494	47,979,796	49,895,030	1,915,234	0.03992
5 COMMERCIAL LV-2	595,539	874,072	278,533	0.46770	4,936,501	6,126,564	1,190,063	0.24107
6 NATURAL GAS VEH. SALES	68,503	50,956	(17,547)	(0.25614)	448,288	342,156	(106,132)	(0.23675)
7 COMM. ST. LIGHTING	55,946	54,998	(948)	(0.01694)	423,781	378,136	(45,645)	(0.10771)
8 WHOLESALE	7,391	9,200	1,809	0.24471	60,152	64,400	4,248	0.07081
8a OFF SYSTEM SALES	10,135,650	0	(10,135,650)	0.00000	19,341,090	0	(19,341,090)	0.00000
9 TOTAL FIRM SALES	27,313,297	20,408,714	(6,904,583)	(0.25279)	154,184,848	138,896,170	(15,288,678)	(0.09916)
THERM SALES (INTERRUPTIBLE)								
10 INTERRUPTIBLE SMALL	320,099	1,219,167	899,068	2.80872	5,205,670	8,989,863	3,784,193	0.72894
11 INTERRUPTIBLE LV-1	362,476	160,000	(202,476)	(0.55859)	2,717,513	1,900,000	(817,513)	(0.30083)
12 INTERRUPTIBLE LV-2	106,829	0	(106,829)	(1.00000)	1,983,423	0	(1,983,423)	(1.00000)
13 TOTAL INT. SALES	789,404	1,379,167	589,763	0.74710	9,906,806	10,889,863	983,257	0.09925
14 TOTAL SALES	28,102,700	21,787,881	(6,314,819)	(0.22471)	164,091,253	149,786,033	(14,305,220)	(0.08718)
THERM SALES (TRANSPORTATION)								
15a SMALL COMM. SERVICE	1,397	0	(1,397)	(1.00000)	2,549	0	(2,549)	(1.00000)
15 COMMERCIAL SERVICE	142,916	0	(142,916)	(1.00000)	886,965	0	(886,965)	(1.00000)
16 COMMERCIAL LV-1	2,255,247	1,915,226	(340,021)	(0.15077)	16,041,708	13,597,528	(2,444,180)	(0.15236)
17 COMMERCIAL LV-2	1,180,682	1,278,250	97,568	0.08284	8,353,442	8,379,632	26,190	0.00314
18 NATURAL GAS VEHICLE SALES	0	0	0	0.00000	0	0	0	0.00000
19 INTERRUPTIBLE SMALL	5,416,818	5,023,667	(393,151)	(0.07258)	32,630,530	33,812,369	1,181,839	0.03622
20 INTERRUPTIBLE LV-1	11,369,854	11,531,300	161,446	0.01420	83,002,221	82,728,970	(273,251)	(0.00329)
21 INTERRUPTIBLE LV-2	28,818,385	28,847,933	(1,970,432)	(0.06837)	197,547,484	191,980,075	(5,567,419)	(0.02818)
21a OFF SYSTEM SALES-TRANSP.	0	0	0	0.00000	0	0	0	0.00000
22 TOTAL TRANSPORTATION	49,185,280	46,596,376	(2,588,904)	(0.05284)	338,464,909	330,498,574	(7,966,335)	(0.02354)
23 TOTAL THROUGHPUT	77,287,981	69,384,257	(8,903,724)	(0.11520)	502,556,162	480,284,607	(22,271,555)	(0.04432)
AVERAGE NUMBER OF CUSTOMERS (FIRM)								
24 RESIDENTIAL	212,098	218,178	6,080	0.02867	1,494,233	1,514,783	20,550	0.01374
25 SMALL COMMERCIAL	4,973	5,089	96	0.01930	35,555	34,940	(615)	(0.01730)
26 COMMERCIAL SERVICE	17,612	17,992	380	0.02158	122,573	125,115	2,542	0.02074
27 COMMERCIAL LV-1	1,787	1,768	(19)	(0.01063)	12,414	12,174	(240)	(0.01933)
28 COMMERCIAL LV-2	42	24	(18)	(0.42857)	298	162	(136)	(0.45270)
29 NATURAL GAS VEH. SALES	21	19	(2)	(0.09524)	146	133	(13)	(0.08904)
30 COMM. ST. LIGHTING	63	57	(6)	(0.09524)	432	399	(33)	(0.07639)
31 WHOLESALE	2	2	0	0.00000	14	14	0	0.00000
31a OFF SYSTEM SALES	2	0	(2)	0.00000	0	0	(2)	0.00000
32 TOTAL FIRM	236,598	243,107	6,509	0.02751	1,665,675	1,687,700	22,025	0.01322
AVERAGE NUMBER OF CUSTOMERS (INT.)								
33 INTERRUPTIBLE SMALL	79	69	(10)	(0.12658)	577	483	(94)	(0.16291)
34 INTERRUPTIBLE LV-1	26	20	(6)	(0.23077)	183	140	(43)	(0.23497)
35 INTERRUPTIBLE LV-2	4	2	(2)	(0.50000)	28	14	(14)	(0.50000)
36 TOTAL INT.	109	91	(18)	(0.16514)	788	637	(151)	(0.19162)
37 TOTAL SALES CUSTOMERS	236,707	243,198	6,491	0.02742	1,666,463	1,688,337	21,874	0.01313
AVERAGE NUMBER OF CUSTOMERS (TRANSP)								
38a SMALL COMM. SERVICE	11	0	(11)	(1.00000)	70	0	(70)	(1.00000)
38 COMMERCIAL SERVICE	94	0	(94)	(1.00000)	676	0	(676)	(1.00000)
39 COMMERCIAL LV-1	162	162	0	0.00000	1,151	1,124	(27)	(0.02346)
40 COMMERCIAL LV-2	26	22	(4)	(0.15385)	173	154	(19)	(0.10983)
41 NATURAL GAS VEHICLE SALES	0	0	0	0.00000	0	0	0	0.00000
42 INTERRUPTIBLE SMALL	69	63	(6)	(0.08868)	478	441	(37)	(0.07353)
43 INTERRUPTIBLE LV-1	25	25	0	0.00000	180	175	(5)	(0.02778)
44 INTERRUPTIBLE LV-2	7	7	0	0.00000	49	49	0	0.00000
44a OFF SYSTEM SALES-TRANSP.	0	0	0	0.00000	0	0	0	0.00000
45 TOTAL TRANSP. CUSTOMERS	394	279	(115)	(0.29188)	2775	1943	(832)	(0.29982)
46 TOTAL CUSTOMERS	237,101	243,477	6,376	0.02689	1,669,238	1,690,280	21,042	0.01261
THERM USE PER CUSTOMER								
47 RESIDENTIAL	12	14	2	0	15	15	0	0
48 SMALL COMMERCIAL	35	31	(4)	0	38	35	(3)	0
49 COMMERCIAL SERVICE	419	459	41	0	468	470	2	0
50 COMMERCIAL LV-1	3,559	4,514	955	0	3,865	4,098	234	0
51 COMMERCIAL LV-2	14,180	36,420	22,240	2	16,677	37,818	21,141	1
52 NATURAL GAS VEH. SALES	3,282	2,682	(580)	0	3,070	2,573	(498)	0
53 COMM. ST. LIGHTING	88	95	7	0	981	948	(33)	0
54 WHOLESALE	3,896	4,600	804	0	4,297	4,600	303	0
54a OFF SYSTEM SALES	5,067,825	0	(5,067,825)	(1)	0	0	0	0
55 INTERRUPTIBLE SMALL	4,052	17,669	13,617	3	9,022	18,613	9,591	1
56 INTERRUPTIBLE LV-1	13,941	8,000	(5,941)	(0)	14,850	13,571	(1,279)	(0)
57 INTERRUPTIBLE LV-2	26,707	0	(26,707)	(1)	70,837	0	(70,837)	(1)
58a SMALL COMM. SERVICE (TRANSP.)	127	0	(127)	(1)	36	0	(36)	(1)
58 COMMERCIAL SERVICE (TRANSP.)	1,520	0	(1,520)	(1)	1,312	0	(1,312)	(1)
59 COMMERCIAL LV-1 (TRANSP.)	13,921	11,822	(2,099)	(0)	13,937	12,097	(1,840)	(0)
60 COMMERCIAL LV-2 (TRANSP.)	45,411	58,102	12,691	0	48,286	54,413	6,127	0
61 NATURAL GAS VEHICLES (TRANSP.)	0	0	0	0	0	0	0	0
62 INTERRUPTIBLE SMALL (TRANSP.)	78,505	79,741	1,236	0	68,552	76,672	8,121	0
63 INTERRUPTIBLE LV-1 (TRANSP.)	454,793	461,252	6,458	0	481,123	472,737	(8,386)	0
64 INTERRUPTIBLE LV-2 (TRANSP.)	4,116,909	3,835,419	(281,490)	(0)	4,031,582	3,917,981	(113,601)	(0)
64a OFF SYSTEM SALES- (TRANSP.)	0	0	0	0	0	0	0	0

COMPANY: PEOPLES GAS SYSTEM, INC.

CONVERSION FACTOR CALCULATION

SCHEDULE A-6

Page 1 of 4

ACTUAL FOR THE PERIOD OF: APRIL 1998 THROUGH MARCH 1999

	APR '98	MAY '98	JUN '98	JUL '98	AUG '98	SEP '98	OCT '98	NOV '98	DEC '98	JAN '99	FEB '99	MAR '99
JACKSONVILLE DIVISION:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT CCF PURCHASED	1.0394	1.0374	1.0413	1.0482	1.0295	1.0453	1.0364					
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98					
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73					
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697					
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.057	1.055	1.059	1.066	1.047	1.063	1.054					
SOUTH FLORIDA, PALM BEACH GARDENS DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT CCF PURCHASED	1.0502	1.0531	1.0561	1.0531	1.0590	1.0580	1.0512					
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98					
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73					
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697					
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.068	1.071	1.074	1.071	1.077	1.076	1.069					

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COMPANY: PEOPLES GAS SYSTEM

CONVERSION FACTOR CALCULATION

SCHEDULE A-6

Page 2 of 4

ACTUAL FOR THE PERIOD OF: APRIL 1998 THROUGH MARCH 1999

ORLANDO DIVISION:	APR '98	MAY '98	JUN '98	JUL '98	AUG '98	SEP '98	OCT '98	NOV '98	DEC '98	JAN '99	FEB '99	MAR '99
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> ÷ <u>AVERAGE BTU CONTENT</u> CCF PURCHASED	1.0512	1.0541	1.0551	1.0531	1.0590	1.0571	1.0521					
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98					
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73					
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697					
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.069	1.072	1.073	1.071	1.077	1.075	1.070					
TAMPA, ST. PETE, LAKE LAND, HIGHLANDS, and SARASOTA DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> ÷ <u>AVERAGE BTU CONTENT</u> CCF PURCHASED	1.0541	1.0581	1.0580	1.0590	1.0620	1.0610	1.0551					
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98					
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73					
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697					
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.072	1.074	1.076	1.077	1.080	1.079	1.073					

Composite Exhibit No. _____
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 Peoples Gas System
 (EE-1)
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ACTUAL FOR THE PERIOD OF: APRIL 1998 THROUGH MARCH 1999

	APR '98	MAY '98	JUN '98	JUL '98	AUG '98	SEP '98	OCT '98	NOV '98	DEC '98	JAN '99	FEB '99	MAR '99
EUSTIS, DAYTONA DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> =AVERAGE BTU CONTENT	1.0502	1.0521	1.0541	1.0521	1.0571	1.0581	1.0502					
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98					
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73					
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697					
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.068	1.070	1.072	1.070	1.075	1.074	1.068					
OCALA:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> =AVERAGE BTU CONTENT	1.0511	1.0545	1.0522	1.0536	1.0596	1.0509	1.0525					
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98					
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73					
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697					
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.069	1.072	1.070	1.072	1.078	1.069	1.070					

ACTUAL FOR THE PERIOD OF: APRIL 1998 THROUGH MARCH 1999

PANAMA CITY:	APR '98	MAY '98	JUN '98	JUL '98	AUG '98	SEP '98	OCT '98	NOV '98	DEC '98	JAN '99	FEB '99	MAR '99
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> =AVERAGE BTU CONTENT CCF PURCHASED	1.0555	1.0576	1.0576	1.0601	1.0638	1.0556	1.0583					
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	15.09	15.09	15.09	15.09	15.09	15.09	15.09					
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73					
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.02444	1.02444	1.02444	1.02444	1.02444	1.02444	1.02444					
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.081	1.083	1.083	1.086	1.090	1.081	1.084					
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> =AVERAGE BTU CONTENT CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.												
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.												
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.												
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR												

COMPANY: PEOPLES GAS SYSTEM

COMPARISON OF ACTUAL VERS

SCHEDULE A-1

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF:

APRIL 98 through MARCH 99

Page 1 of 3

COST OF GAS PURCHASED	CURRENT MONTH: NOVEMBER 98				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	\$137,282	\$133,078	(\$4,204)	(3.16)	\$1,554,539	\$1,562,995	\$8,456	0.54
2 NO NOTICE SERVICE	\$41,595	\$41,595	\$0	0.00	\$279,749	\$279,749	\$0	0.00
3 SWING SERVICE	\$1,069,345	\$2,145,481	\$1,076,136	50.16	\$6,561,900	\$7,898,998	\$1,337,098	16.93
4 COMMODITY (Other)	\$4,367,344	\$2,684,435	(\$1,682,909)	(62.69)	\$33,313,133	\$28,573,232	(\$4,739,901)	(16.59)
5 DEMAND	\$3,126,774	\$3,568,792	\$442,018	12.39	\$21,334,966	\$21,730,466	\$395,500	1.82
6 OTHER	\$50,572	\$130,000	\$79,428	0.00	\$592,515	\$784,308	\$191,793	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	\$55,491	\$41,340	(\$14,151)	(34.23)	\$644,744	\$654,984	\$10,240	1.56
8 DEMAND	\$508,019	\$486,686	(\$21,333)	(4.38)	\$4,574,721	\$4,654,524	\$79,803	1.71
9 OTHER	\$0	\$0	\$0	0.00	(\$231,557)	(\$157,942)	\$73,615	0.00
10								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$8,229,401	\$8,175,355	(\$54,046)	(0.66)	\$58,648,893	\$55,678,182	(\$2,970,711)	(5.34)
12 NET UNBILLED	\$127,486	\$0	(\$127,486)	0.00	(\$1,496,561)	(\$1,770,560)	(\$273,999)	0.00
13 COMPANY USE	\$8,449	\$0	(\$8,449)	0.00	\$69,773	\$44,201	(\$25,572)	0.00
14 TOTAL THERM SALES	\$6,945,801	\$8,175,355	\$1,229,554	15.04	\$59,414,771	\$58,118,077	(\$1,296,694)	(2.23)

COMPANY: PEOPLES GAS SYSTEM

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE

SCHEDULE A-1

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF:

APRIL 98 through MARCH 99

Page 2 of 3

THERMS PURCHASED	CURRENT MONTH: NOVEMBER 98				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)	41,961,941	36,988,450	(4,973,491)	(13.45)	320,780,734	293,974,774	(26,805,960)	(9.12)
16 NO NOTICE SERVICE (Billing Determinants Only)	7,050,000	7,050,000	0	0.00	47,415,000	47,415,000	0	0.00
17 SWING SERVICE (Commodity)	4,871,730	9,041,980	4,170,250	46.12	28,723,610	33,657,320	4,933,710	14.66
18 COMMODITY (Other) (Commodity)	21,640,257	15,092,120	(6,548,137)	(43.39)	160,010,439	141,179,989	(18,830,450)	(13.34)
19 DEMAND (Billing Determinants Only)	75,232,677	79,294,626	4,061,949	5.12	472,956,027	465,240,332	(7,715,695)	(1.86)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	18,275,820	13,598,650	(4,677,170)	(34.39)	132,567,520	123,066,793	(9,500,727)	(7.72)
22 DEMAND	18,735,270	14,058,250	(4,677,020)	(33.27)	136,419,695	126,804,108	(9,615,587)	(7.58)
23 OTHER	0	0	0	0.00	(1,128,320)	(536,690)	591,630	0.00
24 TOTAL PURCHASES (17 + 18-23)	26,511,987	24,134,100	(2,377,887)	(9.85)	189,862,369	175,373,999	(14,488,370)	(8.26)
25 NET UNBILLED	376,365	0	(376,365)	0.00	(2,975,017)	(3,274,293)	(299,276)	0.00
26 COMPANY USE	24,846	0	(24,846)	0.00	202,468	125,609	(76,859)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	20,993,694	24,134,100	3,140,406	13.01	185,084,948	175,324,568	(9,760,380)	(5.57)

Composite Exhibit No. _____
 Docket No. 990003-GU
 Peoples Gas System
 (EE-1)
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OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF:

APRIL 98 through MARCH 99

CENTS PER THERM	CURRENT MONTH: NOVEMBER 98				PERIOD TO DATE				
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
28 COMMODITY (Pipeline) (1/15)	0.00327	0.00360	0.00033	9.07	0.00485	0.00532	0.00047	8.85	
29 NO NOTICE SERVICE (2/16)	0.00590	0.00590	0.00000	0.00	0.00590	0.00590	0.00000	0.00	
30 SWING SERVICE (3/17)	0.21950	0.23728	0.01778	7.49	0.22845	0.23469	0.00624	2.66	
31 COMMODITY (Other) (4/18)	0.20182	0.17787	(0.02395)	(13.46)	0.20819	0.20239	(0.00580)	(2.87)	
32 DEMAND (5/19)	0.04156	0.04501	0.00345	7.66	0.04511	0.04671	0.00160	3.42	
33 OTHER (6/20)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00	
LESS END-USE CONTRACT									
34 COMMODITY (Pipeline) (7/21)	0.00304	0.00304	0.00000	0.12	0.00486	0.00532	0.00046	8.62	
35 DEMAND (8/22)	0.02712	0.03462	0.00750	21.67	0.03353	0.03671	0.00317	8.64	
36 OTHER (9/23)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00	
37 TOTAL COST OF PURCHASES (11/24)	0.31040	0.33875	0.02834	8.37	0.30890	0.31748	0.00858	2.70	
38 NET UNBILLED (12/25)	0.33873	0.00000	(0.33873)	0.00	0.50304	0.00000	(0.50304)	0.00	
39 COMPANY USE (13/26)	0.34005	0.00000	(0.34005)	0.00	0.34461	0.00000	(0.34461)	0.00	
40 TOTAL COST OF THERMS SOLD (11/27)	0.39199	0.33875	(0.05325)	(15.72)	0.31688	0.31757	0.00070	0.22	
41 TRUE-UP (E-4)	(0.00002)	(0.00002)	0.00000	0.00	(0.00002)	(0.00002)	0.00000	0.00	
42 TOTAL COST OF GAS (40+41)	0.39197	0.33873	(0.05325)	(15.72)	0.31686	0.31755	0.00070	0.22	
43 REVENUE TAX FACTOR	1.00376	1.00376	0.00000	0.00	1.00376	1.00376	0.00000	0.00	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.39345	0.34000	(0.05345)	(15.72)	0.31805	0.31875	0.00070	0.22	
45 PGA FACTOR ROUNDED TO NEAREST .001	39.345	34.000	(5.34471)	(15.72)	31.805	31.875	0.06991	0.22	

PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
SCHEDULE A-1 SUPPORTING DETAILFOR THE PERIOD OF: APRIL 98 through MARCH 99
CURRENT MONTH: NOVEMBER 1998

COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
1 Commodity Pipeline (FGT)	31,872,280	\$87,545	\$0.00278
2 Commodity Pipeline (SNG/SO GA)	7,608,900	\$36,510	\$0.00480
3 Cashouts-Peoples' Transportation Customers	1,502,308	\$4,583	\$0.00304
4 Cashouts-Supplier Aggregation (Test) Program	712,624	\$2,188	\$0.00304
5 Commodity Pipeline (FGT)-Prior Month Adjustment	17,700	\$54	\$0.00304
6 Commodity Pipeline (SNG/SO GA)-Prior Month Adjustment	(297,300)	\$3,982	(\$0.01339)
7 Commodity Pipeline-Billed to End-Users	(948,000)	(\$2,876)	\$0.00304
8 Comm. Pipeline-Due 3rd Party Supplier	1,808,620	\$4,890	\$0.00304
9 Cashouts-Supplier Aggregation (Test) Program-Prior Month Adj.	(27,841)	(\$155)	\$0.00561
10 Imbalance Cashout-(FGT)-Sep.'98	110,450	\$603	\$0.00546
11 TOTAL COMMODITY (Pipeline)	41,961,941	\$137,282	\$0.00327
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
12 Swing Service-Demand-3rd Party Suppliers		\$98,947	\$0.00000
13 Swing Service-Commodity-3rd Party Suppliers	4,871,730	\$972,397	\$0.19960
14			
15			
16			
17			
18			
19 TOTAL SWING SERVICE	4,871,730	\$1,069,345	\$0.21950
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
20 Purchases from 3rd Party Suppliers	17,703,283	\$3,628,881	\$0.20497
21 City of Sunrise	12,554	\$5,737	\$0.45899
22 Okaloosa	225,000	\$31,500	\$0.14000
23 Cashouts-Supplier Aggregation (Test) Program	733,454	\$119,351	\$0.16272
24 Purchases-3rd Party Suppliers-Oct.'98 Accrual Adj.	19,150	\$3,850	\$0.20105
25 Purchases from 3rd Party Suppliers-Prior Month Adj.	8,980	\$20,977	\$2.33597
26 Imbalance Cashout-(FGT)-Sep.'98	1,415,840	\$277,505	\$0.19600
27 Cashouts-Peoples' Transportation Customers	1,581,720	\$285,717	\$0.18295
28 Cashouts-Supplier Aggregation (Test) Program-Prior Month Adj.	(28,484)	(\$4,723)	\$0.16580
29 Bookouts-Aug.'98	(56,030)	(\$10,478)	\$0.18700
30 Bookouts-Oct.'98	44,790	\$9,227	\$0.20800
31 TOTAL COMMODITY (Other)	21,840,257	\$4,367,344	\$0.20182
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
32 Demand (FGT)	94,007,100	\$3,853,571	\$0.04099
33 Demand (SNG/SO GA)	7,608,900	\$434,802	\$0.05712
34 Temporary Relinquishment Credit-(FGT)	(32,009,700)	(\$1,207,809)	\$0.03773
35 Volumetric Relinquishment Credit-(FGT)	(151,600)	(\$5,718)	\$0.03772
36 Cashouts-Peoples' Transportation Customers	1,502,308	\$56,886	\$0.03773
37 Capacity Discount-Transp. Customer	3,743,687	\$73,948	\$0.01975
38 Demand Due 3rd Party Supplier	1,737,310	\$63,425	\$0.03651
39 Demand-Billed to End-Users	(950,400)	(\$35,849)	\$0.03772
40 Demand (SNG/SO GA)-Prior Month Adjustment	0	(\$48)	\$0.00000
41 Capacity Discount-Transp. Customer-Prior Month Adj.	(365,378)	(\$110,958)	\$0.30368
42 Imbalance Cashout-(FGT)-Sep.'98	110,450	\$4,925	\$0.04459
43			
44			
45 TOTAL DEMAND	75,232,677	\$3,126,774	\$0.04156
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
46 Administrative Costs	0	\$49,526	\$0.00000
47 Legal Fees	0	\$1,045	\$0.00000
48			
49			
50			
51			
52 TOTAL OTHER	0	\$50,572	\$0.00000

FOR THE PERIOD OF: APRIL 98 Through MARCH 99 Page 1 of 1

	CURRENT MONTH: NOVEMBER 98				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (A-1, LINES 3+4-9-13)	\$5,428,239	\$4,829,916	(\$598,323)	(0.11022)	\$40,036,817	\$38,585,971	(\$3,450,848)	(0.08619)
2 TRANSPORTATION COST (A-1, LINES 1+2+5+6-7-8)	2,792,712	3,345,439	552,727	0.19792	\$18,542,304	\$19,048,010	505,707	0.02727
3 TOTAL	8,220,952	8,175,355	(45,597)	(0.00555)	\$58,579,120	\$56,833,981	(2,945,139)	(0.05028)
4 FUEL REVENUES (NET OF REVENUE TAX)	6,945,801	8,175,355	1,229,554	0.17702	\$69,414,771	\$68,118,077	(1,296,694)	(0.02182)
5 TRUE-UP REFUND/(COLLECTION)	598	598	0	0.00000	\$4,784	\$4,784	0	0.00000
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	6,946,399	8,175,953	1,229,554	0.17701	\$69,419,555	\$68,122,861	(1,296,694)	(0.02182)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(1,274,653)	598	1,275,151	(1.00047)	\$840,435	\$2,488,880	1,648,445	1.96142
8 INTEREST PROVISION-THIS PERIOD (21)	12,180	16,285	4,105	0.33700	\$120,291	\$123,028	2,736	0.02274
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	3,395,312	3,887,101	291,789	0.08594	1,022,039	1,022,039	0	0.00000
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(598)	(598)	0	0.00000	(\$4,784)	(\$4,784)	0	0.00000
10a ENVIRONMENTAL REFUND	0	0	0	0.00000	\$80,138	\$0	(80,138)	0.00000
11 TOTAL EST/ACT TRUE-UP (7+8+9+10+10a)	2,132,341	3,703,385	1,571,044	0.73677	2,058,119	3,629,163	1,571,044	0.76334
11a REFUNDS FROM PIPELINE	0	0	0	0.00000	\$74,222	\$74,222	(0)	0.00000
12 ADJ TOTAL EST/ACT TRUE-UP (11+11a)	2,132,341	3,703,385	1,571,044	0.73677	\$2,132,341	\$3,703,385	\$1,571,044	\$0.73677
INTEREST PROVISION								
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	3,395,312	3,887,101	291,789	0.08594				
14 ENDING TRUE-UP BEFORE INTEREST (13+7-5+10a+11a)	2,120,161	3,687,101	1,566,940	0.73907				
15 TOTAL (13+14)	5,515,472	7,374,201	1,858,729	0.33700				
16 AVERAGE (50% OF 15)	2,757,736	3,687,101	929,364	0.33700				
17 INTEREST RATE - FIRST DAY OF MONTH	5.10	5.10	0	0.00000				
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.50	5.50	0	0.00000				
19 TOTAL (17+18)	10.600	10.600	0	0.00000				
20 AVERAGE (50% OF 19)	5.300	5.300	0	0.00000				
21 MONTHLY AVERAGE (20/12 Months)	0.442	0.442	0	0.00000				
22 INTEREST PROVISION (16x21)	\$12,180	\$16,285	\$4,105	\$0.33700				

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

COMPANY: PEOPLES GAS SYSTEM			TRANSPORTATION PURCHASES					SCHEDULE A-3**				
ACTUAL FOR THE PERIOD OF:			SYSTEM SUPPLY AND END USE					Page 1 of 1				
PRESENT MONTH:			NOV'88					APRIL 98 MARCH 99				
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY THIRD PARTY	COST PIPELINE	DEMAND COST	OTHER CHARGES	TOTAL CENTS PER THERM	
1 NOV'98	FGT	PGS	FTS-1 COMM. PIPELINE	26,470,480		26,470,480		480,470.25			40.30	
2 NOV'98	FGT	PGS	FTS-1 COMM. PIPELINE		18,275,820	18,275,820		55,491.46			40.30	
3 NOV'98	FGT	PGS	FTS-2 COMM. PIPELINE	5,201,800		5,201,800		7,074.46			40.14	
4 NOV'98	FGT	PGS	FTS-1 DEMAND	55,065,800		55,065,800			2,077,081.98		43.77	
5 NOV'98	FGT	PGS	FTS-1 DEMAND		18,275,820	18,275,820			503,273.34		42.75	
6 NOV'98	FGT	PGS	FTS-2 DEMAND	6,780,000		6,780,000			562,981.40		46.30	
7 NOV'98	FGT	PGS	NO NOTICE	7,050,000		7,050,000			41,695.00		40.59	
8 NOV'98	TRANSP. CUSTOMER	PGS	FTS-1 DEMAND	3,743,687		3,743,687			173,948.29		41.98	
9 NOV'98	BILLED TO END-USERS	PGS	DEMAND	(950,400)		(950,400)			(135,849.09)		43.77	
10 NOV'98	BILLED TO END-USERS	PGS	COMM. PIPELINE	(946,000)		(946,000)		(2,875.84)			40.30	
11 NOV'98		PGS	COMM. OTHER									
12 NOV'98		PGS	SONAT/SO GA COMM. PIPELINE	7,608,900		7,608,900		36,509.97			40.48	
13 NOV'98		PGS	SONAT/SO GA DEMAND	7,608,900		7,608,900			434,601.83		45.71	
14 NOV'98		PGS	SONAT/SO GA DEMAND		459,450	459,450			4,746.12		41.03	
15 NOV'98		PGS	COMM. OTHER									
16 NOV'98		PGS	SWING									
17 NOV'98		PGS	COMM. OTHER									
18 NOV'98		PGS	COMM. OTHER									
19 NOV'98		PGS	COMM. OTHER									
20 NOV'98		PGS	COMM. OTHER									
21 NOV'98		PGS	COMM. OTHER									
22 NOV'98		PGS	COMM. OTHER									
23 NOV'98		PGS	COMM. OTHER									
24 NOV'98		PGS	COMM. OTHER									
25 NOV'98		PGS	DEMAND	1,737,310		1,737,310			463,424.65		43.65	
26 NOV'98		PGS	COMM. PIPELINE	1,608,620		1,608,620		4,890.21			40.30	
27 NOV'98	C/O-SUPPLIER AGGR. TEST PROG.	PGS	COMM. OTHER	733,454		733,454	119,350.51				41.27	
28 NOV'98	C/O-SUPPLIER AGGR. TEST PROG.	PGS	COMM. PIPELINE	712,624		712,624		2,166.40			40.30	
29 NOV'98	CASHOUTS-TRANSP. CUSTOMERS	PGS	DEMAND	1,502,308		1,502,308			56,686.38		43.77	
30 NOV'98	CASHOUTS-TRANSP. CUSTOMERS	PGS	COMM. PIPELINE	1,502,308		1,502,308		4,562.66			40.30	
31 NOV'98	CASHOUTS-TRANSP. CUSTOMERS	PGS	COMM. OTHER	1,561,720		1,561,720	285,716.66				41.29	
32	TOTAL		**This report excludes prior month/period adjustments.	149,566,524	37,011,090	186,577,614	45,006,145.92	118,289.57	43,879,417.32	40.00	44.86	

Composite Exhibit No. _____
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Peoples Gas System
(EE-1)
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COMPANY: PEOPLES GAS SYSTEM		TRANSPORTATION SYSTEM SUPPLY		SCHEDULE A-4	
FOR THE PERIOD OF:		APRIL 98		MARCH 99	
PRESENT MONTH:		NOVEMBER 1998		Through	
(A)	(B)	(C)	(D)	(E)	(F)
PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT DTH/d	NET AMOUNT DTH/d	GROSS MONTHLY DTH	NET MONTHLY DTH
(H)	CITYGATE PRICE (G)/F			WELLHEAD PRICE \$/DTH (G)	
1	2	3	4	5	6
7	8	9	10	11	12
13	14	15	16	17	18
19	20	21	TOTAL		

(1) The wellhead price listed for each receipt point represents the actual cost of gas to PGS from its supplier(s).
 (2) The above net volumes are calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 2.84% per dth.
 (3) Included in the monthly gross volumes above are 535,381 dth's nominated under FGT FTS-2 pipeline capacity having a fuel surcharge of 2.84% per dth.
 (4) The monthly gross volumes listed above represent gas moved on the Florida Gas Transmission pipeline except for 376,980 dth's moved on the Southern Natural Gas pipeline.
 shown on line 7.

ESTIMATED FOR THE PERIOD OF: APRIL 98 through MARCH 99

FOR THE MONTH OF: NOVEMBER 1998

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE	%	ACTUAL	ESTIMATE	DIFFERENCE	%
THERM SALES (FIRM)								
1 RESIDENTIAL	2,830,143	4,302,800	1,472,657	0.52035	25,152,082	26,412,131	1,260,049	0.05010
2 SMALL COMM. SERVICE	180,305	175,161	(5,144)	(0.02853)	1,521,670	1,389,650	(132,020)	(0.08676)
3 COMMERCIAL SERVICE	7,819,551	9,304,170	1,484,619	0.18986	65,151,285	68,070,234	2,918,949	0.04480
4 COMMERCIAL LV-1	6,597,730	8,691,927	2,094,198	0.31741	54,577,526	58,586,957	4,009,431	0.07346
5 COMMERCIAL LV-2	373,544	859,772	486,228	1.30166	5,310,045	6,986,336	1,676,291	0.31588
6 NATURAL GAS VEH. SALES	62,340	48,068	(14,272)	(0.22894)	510,628	390,224	(120,404)	(0.23580)
7 COMM. ST. LIGHTING	57,226	55,298	(1,928)	(0.03368)	481,007	433,434	(47,573)	(0.09890)
8 WHOLESALE	7,852	9,200	1,348	0.17168	68,004	73,600	5,596	0.08228
8a OFF SYSTEM SALES	0	0	0	0.00000	19,341,090	0	(19,341,090)	0.00000
9 TOTAL FIRM SALES	17,928,690	23,446,396	5,517,707	0.30776	172,113,337	162,342,566	(9,770,771)	(0.05677)
THERM SALES (INTERRUPTIBLE)								
10 INTERRUPTIBLE SMALL	861,714	1,308,867	647,153	0.97799	5,887,384	10,298,730	4,431,346	0.75525
11 INTERRUPTIBLE LV-1	332,678	300,000	(32,678)	(0.09823)	3,050,191	2,200,000	(850,191)	(0.27873)
12 INTERRUPTIBLE LV-2	2,070,613	0	(2,070,613)	(1.00000)	4,054,036	0	(4,054,036)	(1.00000)
13 TOTAL INT. SALES	3,065,005	1,608,867	(1,456,138)	(0.47508)	12,974,811	12,498,730	(476,081)	(0.03646)
14 TOTAL SALES	20,993,694	25,055,263	4,061,569	0.19347	185,084,948	174,841,296	(10,243,652)	(0.05535)
THERM SALES (TRANSPORTATION)								
15a SMALL COMM. SERVICE	1,108	0	(1,108)	(1.00000)	3,857	0	(3,857)	(1.00000)
15 COMMERCIAL SERVICE	124,766	0	(124,766)	(1.00000)	1,011,731	0	(1,011,731)	(1.00000)
16 COMMERCIAL LV-1	2,335,935	2,064,886	(271,049)	(0.11603)	18,377,943	15,662,414	(2,715,529)	(0.14775)
17 COMMERCIAL LV-2	1,510,341	1,293,650	(216,691)	(0.14347)	9,863,782	0	(9,863,782)	(1.00000)
18 NATURAL GAS VEHICLE SALES	0	0	0	0.00000	0	0	0	0.00000
19 INTERRUPTIBLE SMALL	5,034,801	5,351,767	316,966	0.06295	37,665,331	39,164,136	1,498,805	0.03979
20 INTERRUPTIBLE LV-1	12,528,756	12,557,000	28,244	0.00225	95,530,976	95,285,970	(245,006)	(0.00256)
21 INTERRUPTIBLE LV-2	26,426,707	27,768,379	1,341,672	0.05077	223,974,201	219,746,454	(4,227,747)	(0.01887)
21a OFF SYSTEM SALES-TRANSP.	0	0	0	0.00000	0	0	0	0.00000
22 TOTAL TRANSPORTATION	47,982,413	49,035,682	1,073,269	0.02238	388,427,322	379,534,256	(8,893,066)	(0.01784)
23 TOTAL THROUGHPUT	66,956,108	74,090,945	5,134,837	0.07447	571,512,270	554,375,552	(17,136,718)	(0.02998)
AVERAGE NUMBER OF CUSTOMERS (FIRM)								
24 RESIDENTIAL	214,988	221,311	6,343	0.02951	1,709,201	1,736,074	26,873	0.01572
25 SMALL COMMERCIAL	4,987	5,120	133	0.02667	40,542	40,060	(482)	(0.01189)
26 COMMERCIAL SERVICE	17,699	18,175	476	0.02689	140,272	143,290	3,018	0.02152
27 COMMERCIAL LV-1	1,800	1,779	(21)	(0.01167)	14,214	13,953	(261)	(0.01836)
28 COMMERCIAL LV-2	43	24	(19)	(0.44186)	339	186	(153)	(0.45133)
29 NATURAL GAS VEH. SALES	21	19	(2)	(0.09524)	167	152	(15)	(0.08982)
30 COMM. ST. LIGHTING	62	57	(5)	(0.08065)	494	458	(36)	(0.07692)
31 WHOLESALE	2	2	0	0.00000	18	18	0	0.00000
31a OFF SYSTEM SALES	0	0	0	0.00000	12	0	(12)	(1.00000)
32 TOTAL FIRM	239,582	246,487	6,905	0.02882	1,905,257	1,934,187	28,930	0.01518
AVERAGE NUMBER OF CUSTOMERS (INT.)								
33 INTERRUPTIBLE SMALL	83	89	(6)	(0.16867)	660	552	(108)	(0.16364)
34 INTERRUPTIBLE LV-1	28	20	(8)	(0.23077)	209	160	(49)	(0.23445)
35 INTERRUPTIBLE LV-2	4	2	(2)	(0.50000)	32	16	(16)	(0.50000)
36 TOTAL INT.	113	91	(22)	(0.19469)	901	728	(173)	(0.19201)
37 TOTAL SALES CUSTOMERS	239,695	246,578	6,883	0.02872	1,906,158	1,934,915	28,757	0.01509
AVERAGE NUMBER OF CUSTOMERS (TRANSP)								
38a SMALL COMM. SERVICE	11	0	(11)	(1.00000)	81	0	(81)	(1.00000)
38 COMMERCIAL SERVICE	89	0	(89)	(1.00000)	765	0	(765)	(1.00000)
39 COMMERCIAL LV-1	162	162	0	0.00000	1,313	1,286	(27)	(0.02056)
40 COMMERCIAL LV-2	27	22	(5)	(0.18519)	200	176	(24)	(0.12000)
41 NATURAL GAS VEHICLE SALES	0	0	0	0.00000	0	0	0	0.00000
42 INTERRUPTIBLE SMALL	71	63	(8)	(0.11268)	547	504	(43)	(0.07861)
43 INTERRUPTIBLE LV-1	25	25	0	0.00000	205	200	(5)	(0.02439)
44 INTERRUPTIBLE LV-2	7	7	0	0.00000	56	56	0	0.00000
44a OFF SYSTEM SALES-TRANSP.	0	0	0	0.00000	0	0	0	0.00000
45 TOTAL TRANSP. CUSTOMERS	392	279	(113)	(0.28827)	3167	2222	(945)	(0.29839)
46 TOTAL CUSTOMERS	240,087	246,857	6,770	0.02820	1,909,325	1,937,137	27,812	0.01457
THERM USE PER CUSTOMER								
47 RESIDENTIAL	13	19	8	0	15	15	0	0
48 SMALL COMMERCIAL	36	34	(2)	(0)	38	35	(3)	(0)
49 COMMERCIAL SERVICE	442	512	70	0	464	475	11	0
50 COMMERCIAL LV-1	3,665	4,886	1,220	0	3,840	4,199	359	0
51 COMMERCIAL LV-2	8,687	35,824	27,137	3	15,684	37,561	21,877	1
52 NATURAL GAS VEH. SALES	2,989	2,530	(439)	(0)	3,058	2,567	(490)	(0)
53 COMM. ST. LIGHTING	923	970	47	0	874	951	(77)	(0)
54 WHOLESALE	3,928	4,600	674	0	4,250	4,600	350	0
54a OFF SYSTEM SALES	0	0	0	0	0	0	0	0
55 INTERRUPTIBLE SMALL	7,972	18,969	10,997	1	8,890	18,657	9,767	1
56 INTERRUPTIBLE LV-1	12,795	15,000	2,205	0	14,594	13,750	(844)	(0)
57 INTERRUPTIBLE LV-2	517,653	0	(517,653)	(1)	126,689	0	(126,689)	(1)
58a SMALL COMM. SERVICE(TRANSP.)	101	0	(101)	(1)	45	0	(45)	(1)
58 COMMERCIAL SERVICE(TRANSP.)	1,402	0	(1,402)	(1)	1,323	0	(1,323)	(1)
59 COMMERCIAL LV-1 (TRANSP.)	14,419	12,746	(1,673)	(0)	13,997	12,179	(1,818)	(0)
60 COMMERCIAL LV-2 (TRANSP.)	55,939	58,802	2,864	0	49,318	54,982	5,664	0
61 NATURAL GAS VEHICLES(TRANSP.)	0	0	0	0	0	0	0	0
62 INTERRUPTIBLE SMALL (TRANSP.)	70,913	84,949	14,036	0	68,858	77,707	8,849	0
63 INTERRUPTIBLE LV-1 (TRANSP.)	501,150	502,280	1,130	0	466,005	476,430	10,425	0
64 INTERRUPTIBLE LV-2 (TRANSP.)	3,775,244	3,966,911	191,667	0	3,999,539	3,924,080	(75,459)	(0)
64a OFF SYSTEM SALES- (TRANSP.)	0	0	0	0	0	0	0	0

ACTUAL FOR THE PERIOD OF: APRIL 1998 THROUGH MARCH 1999

	APR '98	MAY '98	JUN '98	JUL '98	AUG '98	SEP '98	OCT '98	NOV '98	DEC '98	JAN '99	FEB '99	MAR '99
JACKSONVILLE DIVISION:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT CCF PURCHASED	1.0394	1.0374	1.0413	1.0482	1.0295	1.0453	1.0364	1.0472				
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98				
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73				
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697				
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.057	1.055	1.059	1.066	1.047	1.063	1.054	1.065				
SOUTH FLORIDA, PALM BEACH GARDENS DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT CCF PURCHASED	1.0502	1.0531	1.0561	1.0531	1.0590	1.0580	1.0512	1.0571				
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98				
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73				
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697				
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.068	1.071	1.074	1.071	1.077	1.076	1.069	1.075				

ACTUAL FOR THE PERIOD OF: APRIL 1998 THROUGH MARCH 1999

	APR '98	MAY '98	JUN '98	JUL '98	AUG '98	SEP '98	OCT '98	NOV '98	DEC '98	JAN '99	FEB '99	MAR '99
ORLANDO DIVISION:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT CCF PURCHASED	1.0512	1.0541	1.0551	1.0531	1.0590	1.0571	1.0521	1.0571				
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98				
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73				
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697				
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.069	1.072	1.073	1.071	1.077	1.075	1.070	1.075				
TAMPA, ST. PETE, LAKE LAND, HIGHLANDS, and SARASOTA DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT CCF PURCHASED	1.0541	1.0561	1.0580	1.0590	1.0620	1.0610	1.0551	1.0590				
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98				
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73				
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697				
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.072	1.074	1.076	1.077	1.080	1.079	1.073	1.077				

ACTUAL FOR THE PERIOD OF: APRIL 1998 THROUGH MARCH 1999

	APR '98	MAY '98	JUN '98	JUL '98	AUG '98	SEP '98	OCT '98	NOV '98	DEC '98	JAN '99	FEB '99	MAR '99
EUSTIS, DAYTONA DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> ÷ AVERAGE BTU CONTENT CCF PURCHASED	1.0502	1.0521	1.0541	1.0521	1.0571	1.0581	1.0502	1.0581				
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98				
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73				
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697				
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.068	1.070	1.072	1.070	1.075	1.074	1.068	1.074				
OCALA:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> ÷ AVERAGE BTU CONTENT CCF PURCHASED	1.0511	1.0545	1.0522	1.0538	1.0598	1.0509	1.0525	1.0559				
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98				
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73				
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697				
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.069	1.072	1.070	1.072	1.078	1.069	1.070	1.074				

ACTUAL FOR THE PERIOD OF: APRIL 1998 THROUGH MARCH 1999

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
PANAMA CITY:	'98	'98	'98	'98	'98	'98	'98	'98	'98	'99	'99	'99
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> =AVERAGE BTU CONTENT CCF PURCHASED	1.0555	1.0576	1.0576	1.0601	1.0638	1.0556	1.0583	1.0592				
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09				
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73				
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.02444	1.02444	1.02444	1.02444	1.02444	1.02444	1.02444	1.02444				
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.081	1.083	1.083	1.086	1.090	1.081	1.084	1.085				
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> =AVERAGE BTU CONTENT CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.												
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.												
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.												
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR												