

CONFIDENTIAL WORKPAPER INDEX 940003-6U

W/P No.	TITLE	No. OF PAGES
2A	Schd A-1/MF-AO, for March 31, 1994	1
2B	Schd A-1, for September 30, 1994	1
10-3/1	PGA Accounts From G/L, Six Mos. 3-31-94	1
10-3/2	PGA Accounts From G/L, Six Mos. 9-30-94	1
10-3/3-5	Reconciliation of G/L to Filing Expense	3
10-8/1-12	Monthly Flex Down Schd Oct. 93 - Sept. 94	12
41-3	Reconciliation PGA Revenue to G/L	1
43A	Six Month Summary of Gas Purchases, 3-31-94	1
43B	Six Month Summary of Gas Purchases, 9-30-94	1
43-1A	Cost of Gas, Open Access Rpt. 3-31-94	1
43-1B	Cost of Gas, Open Access Rpt. 9-30-94	1
43-3	End Use Sales	1
44	PGA Accounts from G/L, 12 Mos, 9-30-94	1
44-1	G/L Reconciliation	3

PER ORDER PSC-95-0662-CFO-6U
DECLASSIFIED

DOCUMENT NUMBER-DATE

13006 DEC 29 88

FPSC-RECORDS/REPORTING

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
 OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
 ESTIMATED FOR THE PERIOD OF: **6 ME 7-30-84** APRIL 84 THROUGH MARCH 85 Page 1 of 2

SCHEDULE A-1
 "Revised See Footnote"

COST OF GAS PURCHASED	CURRENT MONTH: SEPTEMBER 84				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	\$268,116	\$264,860	(\$3,256)	(1.21)	\$1,048,563	\$1,036,655	\$11,908	1.15
2 NO NOTICE SERVICE	\$11,640	\$11,640	\$0	0.00	\$24,064	\$24,064	\$0	0.00
3 SWNG SERVICE	\$99,000	\$0	(\$99,000)	ERR	\$4,816,380	\$0	(\$4,816,380)	ERR
4 COMMODITY (Other)	\$5,174,540	\$4,846,470	(\$328,070)	(6.34)	\$26,451,176	\$31,058,840	(\$4,607,664)	(17.43)
5 DEMAND	\$2,007,000	\$2,300,700	\$293,700	14.63	\$18,000,000	\$18,101,000	(\$101,000)	(0.56)
6 OTHER	\$37,370	\$0	(\$37,370)	ERR	\$23,300	\$0	(\$23,300)	ERR
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	\$144,000	\$100,000	\$44,000	30.56	\$1,018,100	\$1,200,000	(\$181,900)	(17.87)
8 DEMAND	\$800,300	\$1,200,000	(\$399,700)	(49.96)	\$8,000,000	\$8,300,000	(\$300,000)	(3.64)
9 OTHER	(\$130,400)	\$0	(\$130,400)	ERR	(\$70,000)	\$0	(\$70,000)	ERR
10								
11 TOTAL COST (1+2+3+4+5+6+7+8+9+10)	\$8,717,001	\$8,822,130	(\$105,129)	(1.21)	\$43,042,052	\$42,040,000	(\$1,002,052)	(2.33)
12 NET UNBILLED	(\$90,310)	\$0	(\$90,310)	ERR	(\$1,100,000)	\$0	(\$1,100,000)	ERR
13 COMPANY USE	\$0,000	\$0	(\$0,000)	ERR	\$40,000	\$0	(\$40,000)	ERR
14 TOTAL THERM SALES	\$8,326,691	\$8,822,130	(\$495,439)	(5.96)	\$41,902,052	\$42,040,000	(\$137,948)	(0.33)

PBG
SPECIFIED CONFIDENTIAL
 43B
 Ln 4
 Ln 12
 Ln 13
 Ln 14

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
 OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
 ESTIMATED FOR THE PERIOD OF: APRIL 84 THROUGH MARCH 85 Page 2 of 2

SCHEDULE A-1
 "Revised See Footnote"

THERMS PURCHASED	CURRENT MONTH: SEPTEMBER 84				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
15 COMMODITY (Pipeline) (Billing Determinants Only)	49,382,380	50,007,400	625,020	1.26	293,711,770	303,300,300	9,588,530	3.27
16 NO NOTICE SERVICE (Billing Determinants Only)	0,000,000	0,000,000	\$0	0.00	30,000,000	30,000,000	\$0	0.00
17 SWNG SERVICE (Commodity)	0,000,000	\$0	(\$0,000,000)	ERR	31,470,000	\$0	(\$31,470,000)	ERR
18 COMMODITY (Other) (Commodity)	18,347,410	21,817,400	(\$3,469,990)	(19.06)	123,000,000	148,000,000	(\$25,000,000)	(16.90)
19 DEMAND (Billing Determinants Only)	41,000,000	47,410,000	(\$6,410,000)	(15.53)	333,000,000	354,000,000	(\$21,000,000)	(6.21)
20 OTHER (Commodity)	0	\$0	\$0	ERR	0	\$0	\$0	ERR
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	10,201,000	27,700,000	(\$17,500,000)	(60.00)	124,715,100	145,000,000	(\$20,284,900)	(14.68)
22 DEMAND	20,171,000	27,700,000	(\$7,529,000)	(37.59)	131,000,000	145,000,000	(\$14,000,000)	(10.34)
23 OTHER	(\$30,000)	\$0	(\$30,000)	ERR	(\$200,000)	\$0	(\$200,000)	ERR
24 TOTAL PURCHASES	22,832,000	21,817,400	(\$1,014,600)	(4.65)	150,015,100	148,000,000	(\$2,015,100)	(1.35)
25 NET UNBILLED	0,000	\$0	(\$0,000)	ERR	(\$2,000,000)	\$0	(\$2,000,000)	ERR
26 COMPANY USE	32,000	\$0	(\$32,000)	ERR	174,000	\$0	(\$174,000)	ERR
27 TOTAL THERM SALES (24-26 Estimated Only)	23,016,000	21,817,400	(\$1,198,600)	(5.26)	148,013,100	148,000,000	(\$3,100)	(0.00)

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
 OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
 ESTIMATED FOR THE PERIOD OF: APRIL 84 THROUGH MARCH 85 Page 3 of 3

SCHEDULE A-1
 "Revised See Footnote"

CENTS PER THERM		CURRENT MONTH: SEPTEMBER 84				PERIOD TO DATE			
		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
				AMOUNT	%			AMOUNT	%
28 COMMODITY (Pipeline)	(118)	0.00700	0.00720	(\$0.0200)	(2.81)	0.00874	0.00814	(\$0.00060)	(6.88)
29 NO NOTICE SERVICE	(318)	0.00004	0.00004	0.00000	0.00	0.00004	0.00004	0.00000	0.00
30 SWNG SERVICE	(317)	0.00000	0.00000	(\$0.00000)	ERR	0.00114	ERR	ERR	ERR
31 COMMODITY (Other)	(118)	0.00001	0.00000	0.00001	0.87	0.00002	0.00000	0.00002	2.00
32 DEMAND	(019)	0.04001	0.04707	(\$0.00706)	(17.63)	0.04701	0.04700	(\$0.00001)	(0.21)
33 OTHER	(000)	ERR	0.00000	ERR	ERR	ERR	ERR	ERR	ERR
LESS END-USE CONTRACT									
34 COMMODITY (Pipeline)	(712)	0.00701	0.00710	(\$0.00009)	(1.28)	0.00000	0.00000	0.00000	0.00
35 DEMAND	(022)	0.04000	0.04321	(\$0.00321)	(8.03)	0.00000	0.00000	0.00000	0.00
36 OTHER	(023)	0.00000	0.00000	(\$0.00000)	ERR	0.00000	0.00000	0.00000	0.00
37 TOTAL COST OF PURCHASES	(1124)	0.00701	0.00720	(\$0.01919)	(2.74)	0.00774	0.00810	(\$0.00036)	(4.57)
38 NET UNBILLED	(1320)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
39 COMPANY USE	(1320)	0.00000	0.00000	(\$0.00000)	ERR	0.00000	0.00000	0.00000	0.00
40 TOTAL COST OF THERMS SOLD	(1127)	0.00701	0.00720	(\$0.01919)	(2.74)	0.00774	0.00810	(\$0.00036)	(4.57)
41 TRUE-UP	(0-0)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
42 TOTAL COST OF GAS	(40+41)	0.00701	0.00720	(\$0.01919)	(2.74)	0.00774	0.00810	(\$0.00036)	(4.57)
43 REVENUE TAX FACTOR		1.00370	1.00370	0.00000	0.00	1.00370	1.00370	0.00000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES	(42+43)	0.04311	0.04340	(\$0.00029)	(0.67)	0.04304	0.04340	(\$0.00036)	(0.83)
45 PGA FACTOR ROUNDED TO NEAREST .001		0.04311	0.04340	(\$0.00029)	(0.67)	0.04304	0.04340	(\$0.00036)	(0.83)

FOOTNOTE: CHANGED PERIOD TO DATE ACTUAL ON LINES 7,8,9,12,32, AND 23 PLUS ALL RELATED

CENTS PER THERM CALCULATIONS.

SOURCE - PBC

2B
 (1 of 2)

COMPANY: PEOPLES GAS SYSTEM, INC.
 PROJECT: PROJECT GAS 1
 PAGE: 11 OF 35
 CONTROL PROGRAM: JMMG-1
 PAGE: 12
 COMPANY: PEOPLES GAS SYSTEM, INC.
 PROJECT: PROJECT GAS 1
 PAGE: 11 OF 35
 CONTROL PROGRAM: JMMG-1
 PAGE: 12

COMPANY: PEOPLES GAS SYSTEM, INC.
 SUBJECT: PGA ACCOUNTS FROM C/I
 PERIOD: 12 MONTHS ENDED 9/30/76
 ADDITOR: J. HOPPERSON

PGA AUDIT
 DOCKET #A0001-04
 RANGE: 1 SC11
 FILENAME: GENLED

A/C NO.	A/C TITLE	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	SIX MONTH TOTAL
801.1	FIELD LINE-TRANSPORT 575 SLP	4,211,894	7,433,968	9,354,708	8,882,410	8,114,282	8,144,356	46,143,619
804.1	DEMAND OR RESERV. CHG - (P) (P) (1/1/76)	546,751	40,482	42,619	43,592	42,964	54,209	769,095
804.2	COMMODITY CHARGE - (P)	279,859	3,971	10,344	4,435	3,842	4,399	304,869
804.3	OVERLAP CHARGE - (P)				0	0	0	0
804.4	OTHER PURCHASES - (P)	30,343	40,841	55,439	39,285	2,712	2,649	171,269
804.5	DEMAND OR RESERV. CHG - (TRANS)	3,043,954	3,834,794	3,911,990	3,738,287	3,937,979	3,722,742	22,207,738
804.6	SPECIAL LING PENALTIES	16,349	(16,349)	0	0	0	0	0
804.7	DEMAND OR RESERVATION (ISS)							
804.8	OVERLAP, ETC (END-USE)							
	ADJUSTMENTS	8,123,130	11,340,209	13,375,100	12,708,039	12,121,757	11,950,335	69,598,590
		1,065,028	(1,065,028)	(483,909)	(483,909)	8,103,911	(10,530)	(483,909)
		1	2,281	(2,281)	2,379,977	9,61,028	(1)	473,379
		1	1,808	1	1	1	(1)	62,836
		9,108,159	10,279,370	12,888,812	13,008,036	12,286,696	11,979,824	69,650,896

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COMPANY: PEOPLES GAS SYSTEM, INC.
 SUBJECT: PGA ACCOUNTS FROM G/L
 PERIOD: 12 MONTHS ENDED 9/30/94
 AUDITOR: J. McHERSON

PGA ALDIT
 DOCKET 94-0003-GU
 RANGE : A1..AA60
 FILENAME: GNL0-B

10-3
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A/C NO.	A/C TITLE	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	SIX MONTH TOTAL
801.1	FIELD LINE-TRANSPORT STS SLP	6,198,117	6,809,992	5,900,697	4,456,078	3,818,132	3,550,785	30,733,800
804.1	DEMAND or RESERV. CHG - (Pipeline)	40,379	40,806	47,949	43,906	48,104	54,050	275,194
804.2	COMMODITY CHARGE - (P)	5,244	5,902	4,652	5,911	5,632	5,791	33,131
804.3	OVERRIDE CHARGE - (P)	0	0	0	0	0	0	0
804.4	OTHER PURCHASES - (P)	40,085	20,105	24,291	36,048	24,767	64,619	209,914
804.5	DEMAND or RESERV. CHG - (TRANS)	3,609,636	3,248,241	3,143,972	2,753,940	3,228,768	1,873,861	17,858,418
804.6	SCHEDULING PENALTIES	0	0	0	0	0	(2,066)	(2,066)
804.7	DEMAND or RESERVATION (TSS)	0	0	0	0	0	0	0
804.8	OVERRIDE, ETC (EMD-USE)	0	0	0	0	0	0	0
		9,893,461	10,125,046	9,121,561	7,295,853	7,125,402	6,547,839	49,108,392
	ADJUSTMENTS	11, (56,504)	12, 169,712	13, (368,147)	14, 233,363	15, (61,659)	16, 1,140,281	1,063,446
		0	0	0	0	0	93,745	0
		1	0	0	0	0	(1)	0
		9,836,958	10,294,758	8,753,414	7,529,246	7,063,743	6,693,719	50,171,838

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SOURCE: GENERAL LEDGER

Peoples Gas System, Inc.
 Reconciliation of General Ledger Expense to PGA Filing Expense
 For the 12 Months Ended September 1994
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25-Oct-94

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Oct '93	Total Expenses Booked		\$8,123,130
	1. Purchase from 3rd party supplier included in PGA filing; but, not booked until Nov '93 - <u>Calcasieu Gathering System</u>		1,065,028
	Rounding		1
	PGA Filing		\$9,188,159
Nov '93	Total Expenses Booked		\$11,340,209
	2. Purchase from 3rd party supplier booked in Nov '93; but, included in Oct '93 PGA filing - <u>Calcasieu Gathering System</u>		(1,065,028)
	3. Actual expenses A/C No. 804-01-Dept. 260 and 320	\$43,362	
	Expenses per PGA audit w/s A/C No. 804-01-Dept. 260 and 320	40,982	2,380
	4. Credit included in PGA filing for Scheduling Penalties to be reimbursed by an End-User.		1,808
	Rounding		1
	PGA Filing		\$10,279,370
Dec '93	Total Expenses Booked		\$13,375,100
	5. Gas purchases/transportation cost <u>Seminole Gas Marketing</u> included in PGA filing	\$969,092	
	5. Less accrued gas purchases/transp. costs- <u>Seminole Gas Marketing</u>	1,453,000	(483,908)
	6. Actual expenses A/C No. 804-01-Dept. 260 and 320	\$40,239	
	Expenses per PGA audit w/s A/C No. 804-01-Dept. 260 and 320	42,619	(2,380)
	PGA Filing		\$12,888,812
Jan '94	Total Expenses Booked		\$12,708,039
	7. Gas purchases/transportation cost <u>Seminole Gas Marketing</u> included in PGA filing	\$896,089	
	7. Less accrued gas purchases/transp. costs- <u>Seminole Gas Marketing</u>	1,000,000	(103,911)
	7. Prior month adjustment <u>Seminole Gas Marketing</u>		483,908
	PGA Filing		\$13,088,036
Feb '94	Total Expenses Booked		\$12,121,757
	8. Prior month adjustment <u>Seminole Gas Marketing</u>		103,911
	9. Net no notice imbalance cashout with FGT		61,028
	PGA Filing		\$12,286,696

Peoples Gas System, Inc.
 Reconciliation of General Ledger Expense to PGA Filing Expense
 For the 12 Months Ended September 1994
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**SPECIFIED
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25-Oct-94

**SPECIFIED
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Mar '94	Total Expenses Booked		\$11,930,355
	10. Transportation costs- SFCA-included in PGA filing	\$42,284	
	10. Less accrued transportation costs-SFCA	52,814	(10,530)
	Rounding		-1
	PGA Filing		\$11,919,824
Apr '94	Total Expenses Booked		\$9,853,461
	11. Gas purchases/transportation cost included in PGA filing	\$822,966	
	11. Less accrued gas purchases/transp. costs-	890,000	(67,034)
	11. Prior month adjustment-SFCA		10,530
	Rounding		1
	PGA Filing		\$9,836,958
May '94	Total Expenses Booked		\$10,125,046
	12. Gas purchases/transportation cost included in PGA filing	\$2,448,678	
	12. Less accrued gas purchases/transp. costs-	2,346,000	102,678
	12. Prior month adjustment		67,034
	PGA Filing		\$10,294,758
Jun '94	Total Expenses Booked		\$9,121,561
	13. Gas purchases/transportation cost included in PGA filing	\$2,189,532	
	13. Less accrued gas purchases/transp. costs-	2,455,000	(265,468)
	13. Prior month adjustment		(102,678)
	Rounding		(1)
	PGA Filing		\$8,753,414
Jul '94	Total Expenses Booked		\$7,295,883
	14. Gas purchases/transportation cost included in PGA filing	\$1,539,895	
	14. Less accrued gas purchases/transp. costs-	1,572,000	(32,105)

Peoples Gas System, Inc.
 Reconciliation of General Ledger Expense to PGA Filing Expense
 For the 12 Months Ended September 1994
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**SPECIFIED
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10-Nov-94

	14. Prior month adjustment	Seminole Gas Marketing		265,468
		PGA Filing		\$7,529,246
Aug '94	Total Expenses Booked			\$7,125,402
	15. Gas purchases/transportation cost included in PGA filing	Seminole Gas Marketing	\$2,055,342	
	15. Less accrued gas purchases/transp. costs-	Seminole Gas Marketing	2,149,107	(93,765)
	15. Prior month adjustment	Seminole Gas Marketing		32,105
	Rounding			1
		PGA Filing		\$7,003,743
Sep '94	Total Expenses Booked per PGA audit worksheet			\$6,599,954
	16. Prior month adjustment	Seminole Gas Marketing		93,765
		PGA Filing		\$6,993,719

COMPANY: PEOPLES GAS SYSTEM, INC.

SCHEDULE A-1/MF-AO

ESTIMATE FOR THE PERIOD: OCTOBER 93 THROUGH MARCH 94
 CURRENT MONTH: OCTOBER 1993

(A) CENTS PER THERM	(B) ORIGINAL PROJECTION	(C) FLEX DOWN ESTIMATE	(D) DIFFERENCE
<u>PIPELINE</u>			
40 OTHER PIPELINE SERVICES(1/22)	0.00694	0.33372	(0.32678)
41 G-DEMAND	0.00000	0.03058	(0.03058)
42 OVERRUN (4/24)	0.00000	0.00000	0.00000
43 OTHER PURCHASES(FGT & DIRECT) (5/25) LESS END-USE CONTRACT	0.00000	0.00000	0.00000
44 G-DEMAND	0.00000	0.03056	(0.03056)
45 TOTAL PURCHASED (7/27)	0.00694	4.75857	(0.07096)
<u>TRANSPORTATION SYSTEM SUPPLY</u>			
46 a. COMMODITY Pipeline(FGT) (8a/28a)	0.00259	0.01543	(0.01284)
46 b. COMMODITY Pipeline(SONAT) (8b/28b)	0.01915	0.01915	0.00000
46 c. COMMODITY Pipeline(SO. GA.) (8c/28c)	0.01228	0.01228	0.00000
46 d. COMM. Other(THIRD PARTY) (8d/28d)	0.34700	0.23439	0.11261
47 a. DEMAND (FGT) (9a/29a)	0.03659	0.03031	0.00628
47 b. DEMAND (SONAT) (9b/29b)	0.03438	0.03438	0.00000
47 c. DEMAND (SO. GA.) (9c/29c)	0.02248	0.02248	0.00000
48 SCHEDULING PENALTIES (10/30)	0.00000	0.00000	0.00000
49 OVERRUN (11/31) LESS END-USE CONTRACT	0.00000	0.00000	0.00000
50 COMMODITY Pipeline(FGT) (12/32)	0.00259	0.01543	(0.01284)
51 DEMAND (FGT) (13/33)	0.03659	0.03031	0.00628
52 SCHEDULING PENALTIES (14/34)	0.00000	0.00000	0.00000
53 TOTAL TRANSPORTATION COST (15/35)	0.44019	0.30402	0.0565
54 TOTAL PIPELINE AND TRANS. (16/36)	0.44254	0.32080	0.09954
55 NET UNBILLED	0.00000	0.00000	0.00000
56 COMPANY US (E-2)	0.00000	0.00000	0.00000
57 TOTAL THERM SALES (54)	0.44254	0.32080	0.09954
58 TRUE-UP (E-2)	(0.00296)	(0.00296)	0.00000
59 TOTAL COST OF GAS (57+58)	0.43958	0.31784	0.09954
60 REVENUE TAX FACTOR	1.00376	1.00376	0.00000
61 PGA FACTOR ADJ. FOR TAXES (59*60)	0.44123	0.31903	0.00000
62 PGA FACTOR ROUNDED TO NEAREST .001 CENTS PER THERM	44.123	31.903	0.000

To
w/p 41

SEARCHED
CONFIDENTIAL

10-8
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COMPANY: PEOPLES GAS SYSTEM, INC.

SCHEDULE A-1/MF-AO

ESTIMATE FOR THE PERIOD: OCTOBER 93 THROUGH MARCH 94
CURRENT MONTH: NOVEMBER 1993

(A) CENTS PER THERM	(B)	(C)	(D)
	ORIGINAL PROJECTION	FLEX DOWN ESTIMATE	DIFFERENCE
PIPELINE			
40 OTHER PIPELINE SERVICES(1/22)	0.00694	0.00694	0.00000
41 G-DEMAND	0.00000	0.00000	0.00000
42 OVERRUN (4/24)	0.00000	0.00000	0.00000
43 OTHER PURCHASES(FGT & DIRECT) (5/25) LESS END-USE CONTRACT	0.00000	0.00000	0.00000
44 G-DEMAND	0.00000	0.00000	0.00000
45 TOTAL PURCHASED (7/27)	0.00694	0.00694	0.00000
TRANSPORTATION SYSTEM SUPPLY			
46 a. COMMODITY Pipeline(FGT) (8a/28a)	0.00259	0.01355	0.01096
46 b. COMMODITY Pipeline(SONAT) (8b/28b)	0.01915	0.00322	(0.01593)
46 c. COMMODITY Pipeline(SO. GA.) (8c/28c)	0.01228	0.00207	(0.01021)
46 d. COMM. Other(THIRD PARTY) (8d/28d)	0.39100	0.22000	(0.17100)
47 a. DEMAND (FGT) (9a/29a)	0.03659	0.04285	0.00626
47 b. DEMAND (SONAT) (9b/29b)	0.03438	0.04590	0.01152
47 c. DEMAND (SO. GA.) (9c/29c)	0.02248	0.01902	(0.00346)
48 SCHEDULING PENALTIES (10/30)	0.00000	0.00000	0.00000
49 OVERRUN (11/31) LESS END-USE CONTRACT	0.00000	0.00000	0.00000
50 COMMODITY Pipeline(FGT) (12/32)	0.00259	0.01055	0.00796
51 DEMAND (FGT) (13/33)	0.03659	0.03885	0.00226
52 SCHEDULING PENALTIES (14/34)	0.00000	0.00000	0.00000
53 TOTAL TRANSPORTATION COST (15/35)	0.49792	0.30927	(0.27415)
54 TOTAL PIPELINE AND TRANS. (16/36)	0.49999	0.31083	(0.27415)
55 NET UNBILLED	0.00000	0.00000	0.00000
56 COMPANY USE (E-2)	0.00000	0.00000	0.00000
57 TOTAL THERM SALES (54)	0.49999	0.31083	(0.27415)
58 TRUE-UP (E-2)	(0.00296)	(0.00296)	0.00000
59 TOTAL COST OF GAS (57+58)	0.49703	0.30787	(0.27415)
60 REVENUE TAX FACTOR	1.00376	1.00376	0.00000
61 PGA FACTOR ADJ. FOR TAXES (59*60)	0.49890	0.30903	0.00000
62 PGA FACTOR ROUNDED TO NEAREST .001 CENTS PER THERM	49.890	30.903	0.000

TJ
w/p 41

**SPECIFIED
CONFIDENTIAL.**

10-8
2

COMPANY: PEOPLES GAS SYSTEM, INC.

SCHEDULE A-1/MF-AO

ESTIMATE FOR THE PERIOD: OCTOBER 93 THROUGH MARCH 94
 CURRENT MONTH: DECEMBER 1993

(A) CENTS PER THERM	(B)	(C)	(D)
	ORIGINAL PROJECTION	FLEX DOWN ESTIMATE	DIFFERENCE
PIPELINE			
40 OTHER PIPELINE SERVICES(1/22)	0.00694	0.00694	0.00000
41 G-DEMAND	0.00000	0.00000	0.00000
42 OVERRUN (4/24)	0.00000	0.00000	0.00000
43 OTHER PURCHASES(FGT & DIRECT) (5/25) LESS END-USE CONTRACT	0.00000	0.00000	0.00000
44 G-DEMAND	0.00000	0.00000	0.00000
45 TOTAL PURCHASED (7/27)	0.00694	0.00694	0.00000
TRANSPORTATION SYSTEM SUPPLY			
46 a. COMMODITY Pipeline(FGT) (8a/28a)	0.00259	0.01355	0.01096
46 b. COMMODITY Pipeline(SONAT) (8b/28b)	0.01383	0.00322	(0.01061)
46 c. COMMODITY Pipeline(SO. GA.) (8c/28c)	0.01025	0.00207	(0.00818)
46 d. COMM. Other(THIRD PARTY) (8d/28d)	0.36500	0.21667	(0.14833)
47 a. DEMAND (FGT) (9a/29a)	0.03659	0.04285	0.00626
47 b. DEMAND (SONAT) (9b/29b)	0.03438	0.04590	0.01152
47 c. DEMAND (SO. GA.) (9c/29c)	0.02248	0.01902	(0.00346)
48 SCHEDULING PENALTIES (10/30)	0.00000	0.00000	0.00000
49 OVERRUN (11/31) LESS END-USE CONTRACT	0.00000	0.00000	0.00000
50 COMMODITY Pipeline(FGT) (12/32)	0.00259	0.01355	0.01096
51 DEMAND (FGT) (13/33)	0.03659	0.04285	0.00626
52 SCHEDULING PENALTIES (14/34)	0.00000	0.00000	0.00000
53 TOTAL TRANSPORTATION COST (15/35)	0.44135	0.29954	(0.23784)
54 TOTAL PIPELINE AND TRANS. (16/36)	0.44303	0.30087	(0.23784)
55 NET UNBILLED	0.00000	0.00000	0.00000
56 COMPANY USE (E-2)	0.00000	0.00000	0.00000
57 TOTAL THERM SALES (54)	0.44303	0.30087	(0.23784)
58 TRUE-UP (E-2)	(0.00296)	(0.00296)	0.00000
59 TOTAL COST OF GAS (57+58)	0.44007	0.29791	(0.23784)
60 REVENUE TAX FACTOR	1.00376	1.00376	0.00000
61 PGA FACTOR ADJ. FOR TAXES (59*60)	0.44172	0.29903	0.00000
62 PGA FACTOR ROUNDED TO NEAREST .001 CENTS PER THERM	44.172	29.903	0.000

To
w/1/41

**SPECIFIED
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10-8
J

COMPANY: PEOPLES GAS SYSTEM, INC.

SCHEDULE A-1/MF-A0

ESTIMATE FOR THE PERIOD: OCTOBER 93 THROUGH MARCH 94
 CURRENT MONTH: JANUARY 1994

(A) CENTS PER THERM	(B)	(C)	(D)
	ORIGINAL PROJECTION	FLEX DOWN ESTIMATE	DIFFERENCE
PIPELINE			
40 OTHER PIPELINE SERVICES(1/22)	0.00694	0.00694	0.00000
41 G-DEMAND	0.00000	0.00000	0.00000
42 OVERRUN (4/24)	0.00000	0.00000	0.00000
43 OTHER PURCHASES(FGT & DIRECT) (5/25)	0.00000	0.00000	0.00000
LESS END-USE CONTRACT			
44 G-DEMAND	0.00000	0.00000	0.00000
45 TOTAL PURCHASED (7/27)	0.00694	0.00000	(0.00694)
TRANSPORTATION SYSTEM SUPPLY			
46 a. COMMODITY Pipeline(FGT) (8a/28a)	0.00259	0.01055	0.00796
46 b. COMMODITY Pipeline(SONAT) (8b/28b)	0.00851	0.00322	(0.00529)
46 c. COMMODITY Pipeline(SO. GA.) (8c/28c)	0.00823	0.00207	(0.00616)
46 d. COMM. Other(THIRD PARTY) (8d/28d)	0.35200	0.20229	(0.14971)
47 a. DEMAND (FGT) (9a/29a)	0.03659	0.04285	0.00626
47 b. DEMAND (SONAT) (9b/29b)	0.03438	0.04590	0.01152
47 c. DEMAND (SO. GA.) (9c/29c)	0.02248	0.01902	(0.00346)
48 SCHEDULING PENALTIES (10/30)	0.00000	0.00000	0.00000
49 OVERRUN (11/31)	0.00000	0.00000	0.00000
LESS END-USE CONTRACT			
50 COMMODITY Pipeline(FGT) (12/32)	0.00259	0.01055	0.00796
51 DEMAND (FGT) (13/33)	0.03659	0.04285	0.00626
52 SCHEDULING PENALTIES (14/34)	0.00000	0.00000	0.00000
53 TOTAL TRANSPORTATION COST (15/35)	0.41818	0.27973	(0.21679)
54 TOTAL PIPELINE AND TRANS. (16/36)	0.41975	0.28095	(0.21679)
55 NET UNBILLED	0.00000	0.00000	0.00000
56 COMPANY USE (E-2)	0.00000	0.00000	0.00000
57 TOTAL THERM SALES (54)	0.41975	0.28095	(0.21679)
58 TRUE-UP (E-2)	(0.00296)	(0.00296)	0.00000
59 TOTAL COST OF GAS (57+58)	0.41679	0.27799	(0.21679)
60 REVENUE TAX FACTOR	1.00376	1.00376	0.00000
61 PGA FACTOR ADJ. FOR TAXES (59*60)	0.41835	0.27903	0.00000
62 PGA FACTOR ROUNDED TO NEAREST .001 CENTS PER THERM	41.835	27.903	0.000

To
w/1/94

**SPECIFIED
CONFIDENTIAL**

COMPANY: PEOPLES GAS SYSTEM, INC.

SCHEDULE A-1/MF-AO

ESTIMATE FOR THE PERIOD: OCTOBER 93 THROUGH MARCH 94
 CURRENT MONTH: FEBRUARY 1994

	(A)	(B)	(C)	(D)
	CENTS PER THERM	ORIGINAL PROJECTION	FLEX DOWN ESTIMATE	DIFFERENCE
PIPELINE				
40 OTHER PIPELINE SERVICES(1/22)		0.00694	0.00694	0.00000
41 G-DEMAND		0.00000	0.00000	0.00000
42 OVERRUN (4/24)		0.00000	0.00000	0.00000
43 OTHER PURCHASES(FGT & DIRECT) (5/25)		0.00000	0.00000	0.00000
LESS END-USE CONTRACT				
44 G-DEMAND		0.00000	0.00000	0.00000
45 TOTAL PURCHASED (7/27)		0.00694	0.00000	(0.00694)
TRANSPORTATION SYSTEM SUPPLY				
46 a. COMMODITY Pipeline(FGT) (8a/28a)		0.00259	0.00993	0.00734
46 b. COMMODITY Pipeline(SONAT) (8b/28b)		0.01738	0.00520	(0.01218)
46 c. COMMODITY Pipeline(SO. GA.) (8c/28c)		0.01160	0.00244	(0.00916)
46 d. COMM. Other(THIRD PARTY) (8d/28d)		0.30700	0.20560	(0.10140)
47 a. DEMAND (FGT) (9a/29a)		0.03659	0.04331	0.00672
47 b. DEMAND (SONAT) (9b/29b)		0.03438	0.04475	0.01037
47 c. DEMAND (SO. GA.) (9c/29c)		0.02248	0.01840	(0.00408)
48 SCHEDULING PENALTIES (10/30)		0.00000	0.00000	0.00000
49 OVERRUN (11/31)		0.00000	0.00000	0.00000
LESS END-USE CONTRACT				
50 COMMODITY Pipeline(FGT) (12/32)		0.00259	0.00993	0.00734
51 DEMAND (FGT) (13/33)		0.03659	0.04331	0.00672
52 SCHEDULING PENALTIES (14/34)		0.00000	0.00000	0.00000
53 TOTAL TRANSPORTATION COST (15/35)		0.36719	0.27973	(0.47825)
54 TOTAL PIPELINE AND TRANS. (16/36)		0.36853	0.28094	(0.47825)
55 NET UNBILLED		0.00000	0.00000	0.00000
56 COMPANY USE (E-2)		0.00000	0.00000	0.00000
57 TOTAL THERM SALES (54)		0.36853	0.28094	(0.47825)
58 TRUE-UP (E-2)		(0.00296)	(0.00296)	0.00000
59 TOTAL COST OF GAS (57+58)		0.36558	0.27798	(0.47825)
60 REVENUE TAX FACTOR		1.00376	1.00376	0.00000
61 PGA FACTOR ADJ. FOR TAXES (59*60)		0.36695	0.27903	0.00000
62 PGA FACTOR ROUNDED TO NEAREST .001 CENTS PER THERM		36.695	27.903	0.000

To
 w/10 41

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10-8
 5

COMPANY: PEOPLES GAS SYSTEM, INC.

SCHEDULE A-1/MF-AO

ESTIMATE FOR THE PERIOD: OCTOBER 93 THROUGH MARCH 94
 CURRENT MONTH: MARCH 1994

(A) CENTS PER THERM	(B) REVISED PROJECTION	(C) FLEX DOWN ESTIMATE	(D) DIFFERENCE
PIPELINE			
40 OTHER PIPELINE SERVICES(1/22)	0.00694	0.00694	0.00000
41 G-DEMAND	0.00000	0.00000	0.00000
42 OVERRUN (4/24)	0.00000	0.00000	0.00000
43 OTHER PURCHASES(FGT & DIRECT) (5/25)	0.00000	0.00000	0.00000
LESS END-USE CONTRACT			
44 G-DEMAND	0.00000	0.00000	0.00000
45 TOTAL PURCHASED (7/27)	0.00000	0.00000	0.00000
TRANSPORTATION SYSTEM SUPPLY			
46 a. COMMODITY Pipeline(FGT) (8a/28a)	0.01055	0.00993	(0.00062)
46 b. COMMODITY Pipeline(SONAT) (8b/28b)	0.00322	0.00520	0.00198
46 c. COMMODITY Pipeline(SO. GA.) (8c/28c)	0.00207	0.00244	0.00037
46 d. COMM. Other(THIRD PARTY) (8d/28d)	0.23500	0.20640	(0.02860)
47 a. DEMAND (FGT) (9a/29a)	0.04285	0.04331	0.00046
47 b. DEMAND (SONAT) (9b/29b)	0.04590	0.04475	(0.00115)
47 c. DEMAND (SO. GA.) (9c/29c)	0.01902	0.01840	(0.00062)
48 SCHEDULING PENALTIES (10/30)	0.00000	0.00000	0.00000
49 OVERRUN (11/31)	0.00000	0.00000	0.00000
LESS END-USE CONTRACT			
50 COMMODITY Pipeline(FGT) (12/32)	0.01055	0.00993	(0.00062)
51 DEMAND (FGT) (13/33)	0.00322	0.04331	0.04009
52 SCHEDULING PENALTIES (14/34)	0.00000	0.00000	0.00000
53 TOTAL TRANSPORTATION COST (15/35)	0.34906	0.31342	0.01306
54 TOTAL PIPELINE AND TRANS. (16/36)	0.35043	0.28593	0.01306
55 NET UNBILLED	0.00000	0.00000	0.00000
56 COMPANY USE (E-2)	0.00000	0.00000	0.00000
57 TOTAL THERM SALES (54)	0.35043	0.28593	0.01306
58 TRUE-UP (E-2)	(0.00296)	(0.00296)	0.00000
59 TOTAL COST OF GAS (57+58)	0.34747	0.28297	0.01306
60 REVENUE TAX FACTOR	1.00376	1.00376	0.00000
61 PGA FACTOR ADJ. FOR TAXES (59*60)	0.34878	0.28403	0.00000
62 PGA FACTOR ROUNDED TO NEAREST .001 CENTS PER THERM	34.878	28.403	0.000

28482

TO W/P 41

**SPECIFIED
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10-8
6

COMPANY: PEOPLES GAS SYSTEM, INC.

SCHEDULE A-1

ESTIMATE FOR THE PERIOD: APRIL 94 THROUGH MARCH 95

CURRENT MONTH: APRIL 1994

(A) CENTS PER THERM		(B)	(C)	(D)
		ORIGINAL PROJECTION	FLEX DOWN ESTIMATE	DIFFERENCE
28	COMM. Pipeline (FGT) (1/15)	0.00993	0.00993	0.00000
28a	COMM. Pipeline (SONAT) (1a/15a)	0.00520	0.00520	0.00000
28b	COMM. Pipeline (SO. GA.) (1b/15b)	0.00244	0.00244	0.00000
29	NO NOTICE SERVICE (2/16)	0.00694	0.00694	0.00000
30	SWING SERVICE-DEMAND (3/17)	0.02900	0.00000	(0.02900)
31	COMM. Other (THIRD PARTY) (4/18)	0.24500	0.20729	(0.03771)
32	DEMAND (FGT) (5/19)	0.04331	0.04331	0.00000
32a	DEMAND (SONAT) (5a/19a)	0.04475	0.04475	(0.00000)
32b	DEMAND (SO. GA.) (5b/19b)	0.01840	0.01840	0.00000
33	OTHER (6/20)	0.50000	0.00000	(0.50000)
LESS END-USE CONTRACT				
34	COMMODITY Pipeline (FGT) (7/21)	0.00000	0.00993	0.00993
35	DEMAND (FGT) (8/22)	0.00000	0.04331	0.04331
36	(9/23)	0.00000	0.00000	0.00000
37	TOTAL COST (11/24)	0.37388	0.28391	(0.08997)
38	NET UNBILLED (12/25)	0.00000	0.00000	0.00000
39	COMPANY USE (13/26)	0.00000	0.00000	0.00000
40	TOTAL THERM SALES (37)	0.37388	0.28391	(0.08997)
41	TRUE-UP (E-4)	(0.00095)	(0.00095)	0.00000
42	TOTAL COST OF GAS (40+41)	0.37293	0.28296	(0.08996)
43	REVENUE TAX FACTOR	1.00376	1.00376	0.00000
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.37433	0.28403	0.00000
45	PGA FACTOR ROUNDED TO NEAREST .001	37.433	28.403	0.000

T2 w/p 41

**SPECIFIED
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10-8
7

COMPANY: PEOPLES GAS SYSTEM, INC.

SCHEDULE A-1

ESTIMATE FOR THE PERIOD: APRIL 94 THROUGH MARCH 95
 CURRENT MONTH: MAY 1994

(A) CENTS PER THERM		(B)	(C)	(D)
		ORIGINAL PROJECTION	FLEX DOWN ESTIMATE	DIFFERENCE
28	COMM. Pipeline (FGT) (1/15)	0.00993	0.00993	(0.00000)
28a	COMM. Pipeline (SONAT) (1a/15a)	0.00520	0.00520	0.00000
28b	COMM. Pipeline (SO. GA.) (1b/15b)	0.00244	0.00244	0.00000
29	NO NOTICE SERVICE (2/16)	0.00694	0.00694	0.00000
30	SWING SERVICE-DEMAND (3/17)	0.02900	0.00000	(0.02900)
31	COMM. Other (THIRD PARTY) (4/18)	0.24200	0.23093	(0.01107)
32	DEMAND (FGT) (5/19)	0.04331	0.04331	0.00000
32a	DEMAND (SONAT) (5a/19a)	0.04475	0.04475	0.00000
32b	DEMAND (SO. GA.) (5b/19b)	0.01840	0.01840	0.00000
33	OTHER (6/20)	0.50000	0.00000	(0.50000)
LESS END-USE CONTRACT				
34	COMMODITY Pipeline (FGT) (7/21)	0.00000	0.00993	0.00993
35	DEMAND (FGT) (8/22)	0.00000	0.04331	0.04331
36	(9/23)	0.00000	0.00000	0.00000
37	TOTAL COST (11/24)	0.34974	0.28890	(0.06084)
38	NET UNBILLED (12/25)	0.00000	0.00000	0.00000
39	COMPANY USE (13/26)	0.00000	0.00000	0.00000
40	TOTAL THERM SALES (37)	0.34974	0.28890	(0.06084)
41	TRUE-UP (E-4)	(0.00095)	(0.00095)	0.00000
42	TOTAL COST OF GAS (40+41)	0.34880	0.28795	(0.06085)
43	REVENUE TAX FACTOR	1.00376	1.00376	0.00000
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.35011	0.28903	0.00000
45	PGA FACTOR ROUNDED TO NEAREST .001	35.011	28.903	0.000

TO 4/18/94

**SPECIFIED
 CONFIDENTIAL**

10-8
 8

COMPANY: PEOPLES GAS SYSTEM, INC.

SCHEDULE A-1

ESTIMATE FOR THE PERIOD: APRIL 94 THROUGH MARCH 95

CURRENT MONTH: JUNE 1994

**SPECIFIED
CONFIDENTIAL**

(A) CENTS PER THERM		(B)	(C)	(D)
		ORIGINAL PROJECTION	FLEX DOWN ESTIMATE	DIFFERENCE
28	COMM. Pipeline (FGT) (1/15)	0.00993	0.00993	0.00000
28a	COMM. Pipeline (SONAT) (1a/15a)	0.00520	0.00520	0.00000
28b	COMM. Pipeline (SO. GA.) (1b/15b)	0.00244	0.00244	0.00000
29	NO NOTICE SERVICE (2/16)	0.00694	0.00694	0.00000
30	SWING SERVICE-DEMAND (3/17)	0.02900	0.00000	(0.02900)
31	COMM. Other (THIRD PARTY) (4/18)	0.24000	0.20342	(0.03658)
32	DEMAND (FGT) (5/19)	0.04331	0.04331	0.00000
32a	DEMAND (SONAT) (5a/19a)	0.04475	0.04475	0.00000
32b	DEMAND (SO. GA.) (5b/19b)	0.01840	0.01840	0.00000
33	OTHER (6/20)	0.50000	0.00000	(0.50000)
LESS END-USE CONTRACT				
34	COMMODITY Pipeline (FGT) (7/21)	0.00000	0.00993	0.00993
35	DEMAND (FGT) (8/22)	0.00000	0.04331	0.04331
36	(9/23)	0.00000	0.00000	0.00000
37	TOTAL COST (11/24)	0.32446	0.29388	(0.03058)
38	NET UNBILLED (12/25)	0.00000	0.00000	0.00000
39	COMPANY USE (13/26)	0.00000	0.00000	0.00000
40	TOTAL THERM SALES (37)	0.32446	0.29388	(0.03058)
41	TRUE-UP (E-4)	(0.00095)	(0.00095)	0.00000
42	TOTAL COST OF GAS (40+41)	0.32351	0.29293	(0.03058)
43	REVENUE TAX FACTOR	1.00376	1.00376	0.00000
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.32473	0.29403	0.00000
45	PGA FACTOR ROUNDED TO NEAREST .001	32.473	29.403	0.000

to w/ 41

10-8
 7

COMPANY: PEOPLES GAS SYSTEM, INC.

SCHEDULE A-1

**SPECIFIED
CONFIDENTIAL**

ESTIMATE FOR THE PERIOD: APRIL 94 THROUGH MARCH 95
CURRENT MONTH: JULY 1994

	(A) CENTS PER THERM	(B)	(C)	(D)
		ORIGINAL	FLEX DOWN	
		PROJECTION	ESTIMATE	DIFFERENCE
28 COMM. Pipeline (FGT)	(1/15)	0.00993	0.00993	0.00000
28a COMM. Pipeline (SONAT)	(1a/15a)	0.00520	0.00520	0.00000
28b COMM. Pipeline (SO. GA.)	(1b/15b)	0.00244	0.00244	0.00000
29 NO NOTICE SERVICE	(2/16)	0.00694	0.00694	0.00000
30 SWING SERVICE-DEMAND	(3/17)	0.02900	0.00000	(0.02900)
31 COMM. Other (THIRD PARTY)	(4/18)	0.23900	0.21690	(0.02310)
32 DEMAND (FGT)	(5/19)	0.04331	0.04331	0.00000
32a DEMAND (SONAT)	(5a/19a)	0.04475	0.04475	0.00000
32b DEMAND (SO. GA.)	(5b/19b)	0.01840	0.01840	0.00000
33 OTHER	(6/20)	0.50000	0.00000	(0.50000)
LESS END-USE CONTRACT				
34 COMMODITY Pipeline (FGT)	(7/21)	0.00000	0.00993	0.00993
35 DEMAND (FGT)	(8/22)	0.00000	0.04331	0.04331
36	(9/23)	0.00000	0.00000	0.00000
37 TOTAL COST	(11/24)	0.33014	0.29388	(0.03626)
38 NET UNBILLED	(12/25)	0.00000	0.00000	0.00000
39 COMPANY USE	(13/26)	0.00000	0.00000	0.00000
40 TOTAL THERM SALES	(37)	0.33014	0.29388	(0.03626)
41 TRUE-UP	(E-4)	(0.00095)	(0.00095)	0.00000
42 TOTAL COST OF GAS	(40+41)	0.32919	0.29293	(0.03626)
43 REVENUE TAX FACTOR		1.00376	1.00376	0.00000
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)		0.33043	0.29403	0.00000
45 PGA FACTOR ROUNDED TO NEAREST .001		33.043	29.403	0.000

To w/p 41

10-8
10

COMPANY: PEOPLES GAS SYSTEM, INC.

SCHEDULE A-1

**SPECIFIED
CONFIDENTIAL**

ESTIMATE FOR THE PERIOD: APRIL 94 THROUGH MARCH 95

CURRENT MONTH: AUGUST 1994

(A) CENTS PER THERM		(B)	(C)	(D)
		ORIGINAL PROJECTION	FLEX DOWN ESTIMATE	DIFFERENCE
28	COMM. Pipeline (FGT) (1/15)	0.00993	0.00719	(0.00274)
28a	COMM. Pipeline (SONAT) (1a/15a)	0.00520	0.00520	0.00000
28b	COMM. Pipeline (SO. GA.) (1b/15b)	0.00244	0.00244	0.00000
29	NO NOTICE SERVICE (2/16)	0.00694	0.00694	0.00000
30	SWING SERVICE (3/17)	0.02900	0.00000	(0.02900)
31	COMM. Owner (THIRD PARTY) (4/18)	0.24000	0.22547	(0.01453)
32	DEMAND (FGT) (5/19)	0.04331	0.04331	0.00000
32a	DEMAND (SONAT) (5a/19a)	0.04475	0.04475	0.00000
32b	DEMAND (SO. GA.) (5b/19b)	0.01840	0.01840	0.00000
33	OTHER (6/20)	0.50000	0.00000	(0.50000)
LESS END-USE CONTRACT				
34	COMMODITY Pipeline (FGT) (7/21)	0.00000	0.00719	0.00719
35	DEMAND (FGT) (8/22)	0.00000	0.04331	0.04331
36	(9/23)	0.00000	0.00000	0.00000
37	TOTAL COST (11/24)	0.30595	0.28392	(0.02203)
38	NET UNBILLED (12/25)	0.00000	0.00000	0.00000
39	COMPANY USE (13/26)	0.00000	0.00000	0.00000
40	TOTAL THERM SALES (37)	0.30595	0.28392	(0.02203)
41	TRUE-UP (E-4)	(0.00095)	(0.00095)	0.00000
42	TOTAL COST OF GAS (40+41)	0.30500	0.28297	(0.02203)
43	REVENUE TAX FACTOR	1.00376	1.00376	0.00000
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.30615	0.28403	0.00000
45	PGA FACTOR ROUNDED TO NEAREST .001	30.615	28.403	0.000

To W/P 41

10-8
11

COMPANY: PEOPLES GAS SYSTEM, INC.

SCHEDULE A-1

ESTIMATE FOR THE PERIOD: APRIL 94 THROUGH MARCH 95

CURRENT MONTH: SEPTEMBER 1994

**SPECIFIED
CONFIDENTIAL**

(A) CENTS PER THERM		(B)	(C)	(D)
		ORIGINAL PROJECTION	FLEX DOWN ESTIMATE	DIFFERENCE
28	COMM. Pipeline (FGT) (1/15)	0.00993	0.00719	(0.00274)
28a	COMM. Pipeline (SONAT) (1a/15a)	0.00520	0.00520	0.00000
28b	COMM. Pipeline (SO. GA.) (1b/15b)	0.00244	0.00244	0.00000
29	NO NOTICE SERVICE (2/16)	0.00694	0.00694	0.00000
30	SWING SERVICE (3/17)	0.02900	0.00000	(0.02900)
31	COMM. Other (THIRD PARTY) (4/18)	0.24500	0.21508	(0.02992)
32	DEMAND (FGT) (5/19)	0.04331	0.04331	0.00000
32a	DEMAND (SONAT) (5a/19a)	0.04475	0.04475	0.00000
32b	DEMAND (SO. GA.) (5b/19b)	0.01840	0.01840	0.00000
33	OTHER (6/20)	0.50000	0.00000	(0.50000)
LESS END-USE CONTRACT				
34	COMMODITY Pipeline (FGT) (7/21)	0.00000	0.00719	0.00719
35	DEMAND (FGT) (8/22)	0.00000	0.04331	0.04331
36	(9/23)	0.00000	0.00000	0.00000
37	TOTAL COST (11/24)	0.33330	0.27395	(0.05935)
38	NET UNBILLED (12/25)	0.00000	0.00000	0.00000
39	COMPANY USE (13/26)	0.00000	0.00000	0.00000
40	TOTAL THERM SALES (37)	0.33330	0.27395	(0.05935)
41	TRUE-UP (E-4)	(0.00095)	(0.00095)	0.00000
42	TOTAL COST OF GAS (40+41)	0.33235	0.27300	(0.05935)
43	REVENUE TAX FACTOR	1.00376	1.00376	0.00000
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.33360	0.27403	0.00000
45	PGA FACTOR ROUNDED TO NEAREST .001	33.360	27.403	0.000

↓
to w/p 41

10-8
12

4/20/7
JYD
JYIS

COMPANY: PEOPLES GAS SYSTEM, INC.
SUBJECT: 6-MONTH SUMMARY OF GAS PURCHASES
PERIOD: OCTOBER 1993 - MARCH 1994
ADDITION: J. NICHENSON
P&A ADIT
DKT #A0003-01
FILENAME: 43AM
NAME: A11.P05

SPECIFIED
CONFIDENTIAL

COST OF PURCHASED GAS

	(col. 1) OCTOBER	(col. 2) NOVEMBER	(col. 3) DECEMBER	(col. 4) JANUARY	(col. 5) FEBRUARY	(col. 6) MARCH	(col. 1 to 6 6-MO. TOTAL)
1 COMMODITY	278,992	41,640	43,028	43,028	38,864	43,028	488,580
2 DEMAND	503,263	0	0	0	0	0	503,263
3	0	0	0	0	0	0	0
4 CVERBUM	0	0	0	0	0	0	0
5 OTHER PURCHASES	68,719	88,175	106,022	89,331	49,496	63,256	464,999
GROSS PIPELINE COSTS	850,994	129,815	149,050	132,359	88,360	106,284	1,456,822
LESS END-USE CONTRACT	58,988	761	0	0	0	0	59,749
6 DEMAND	59,988	761	0	0	0	0	59,749
7 TOTAL NET COST OF GAS PURCH (1+2+3+4+5-6)	791,966	129,054	149,050	132,359	88,360	106,284	1,397,073

TRANSPORTATION SYSTEM SUPPLY

8 a. COMMODITY Pipeline	905,211	592,247	599,432	573,146	459,700	386,447	3,504,183
8 b. COMMODITY OTHER	5,350,475	6,370,940	8,671,983	9,288,237	8,697,800	8,145,850	44,028,685
c. ALERT DAY CHARGES	0	0	0	0	177,959	0	177,959
9 DEMAND	2,055,170	3,200,909	3,476,367	3,114,294	3,002,830	3,294,968	18,144,528
10 SCHEDULING PENALTIES	16,349	(14,341)	0	0	0	24,840	1,808
10 a. NO NOTICE/PANIC DEL. INHALANCE	0	0	0	0	0	(38,363)	24,840
10 b. CASHOUT OF PRE 636 INHALANCE	0	0	0	0	0	0	(38,363)
11 OVERLAP	0	0	0	0	148,647	0	148,647
11 a. TOTAL GROSS COSTS (Agree w/ C/L, W/P 44)	9,188,159	10,279,370	12,888,812	13,088,836	12,286,696	11,919,824	69,650,977
LESS END-USE CONTRACT	468,454	173,712	197,259	205,404	157,570	201,288	1,403,687
12 COMMODITY Pipeline	959,800	800,592	834,125	845,489	709,348	584,689	5,223,645
13 DEMAND	0	1,808	0	0	27,008	111,111	759,831
13 a. OTHER	0	0	0	0	0	0	81,888
14 SCHEDULING PENALTIES	6,908,951	9,173,443	11,708,378	11,187,272	11,203,382	10,566,532	60,747,958
15 TOTAL TOLARS COST (8a+8b+9+10a+11)-(12+13+14)	7,700,917	9,202,697	11,857,428	11,319,631	11,291,742	10,672,816	62,145,031
16 TOTAL PIPELINE AND TRAMP (7+15)	0	0	0	0	0	0	0
17 SECOND PRIOR MONTH PURCH ADJ (OPTIONAL)	0	0	0	0	0	0	0
18 TOTAL COST (16+17)	7,700,917	9,202,697	11,857,428	11,319,631	11,291,742	10,672,816	62,145,031

19 NET UNBILLED 41A 145,835
20 COMPANY USE 43-2A 9,972
21 TOTAL SALES 41A 7,670,919

SUMMARY OF COMPUTATION OF GAS COST FOR CALCULATION OF TRAIL-UP

	(col. 1) OCTOBER	(col. 2) NOVEMBER	(col. 3) DECEMBER	(col. 4) JANUARY	(col. 5) FEBRUARY	(col. 6) MARCH	(col. 1 to 6 6-MO. TOTAL)
PURCHASED GAS COST-PIPELINE	791,966	129,054	149,050	132,359	88,360	106,284	1,397,073
LESS:							
COMPANY USE	9,972	(10,965)	(7,141)	(6,112)	(5,441)	(6,659)	(46,289)
PURCHASED GAS COST-TRANSPORT	781,994	118,089	141,909	126,247	82,919	99,625	1,350,783
TOTAL PURCH GAS FOR TRAIL-UP (STAFF)	7,690,945	9,291,532	11,850,287	11,313,519	11,286,301	10,666,157	62,098,741
TOTAL PURCH GAS FOR TRAIL-UP (CO) Sch A-2, Ln. 3)	7,690,944	9,291,531	11,850,286	11,313,518	11,286,301	10,666,157	62,098,737
DIFFERENCE	1	1	1	1	0	0	4

^ - AGREES TO OPEN ACCESS RPT
* - PER MONTHLY FILING SCH A-1
✓ - TRACED FROM W/P 43-3 "END USE SALES"

SOURCE - AS REFERENCED

Account 5762
II 415

COMPANY: PEOPLES GAS SYSTEM, INC.
SUBJECT: 6-MONTH SUMMARY OF GAS PURCHASES
PERIOD: APRIL 1994 - SEPTEMBER 1994
ADDRESSEE: J. KEMMERER
DATE: 11/28/94

PGA ADULT
DRT 940003-01
FILENAME: 4334M
RANGE: 11,700

SPECIFIED
CONFIDENTIAL

	(col. 1) APRIL	(col. 2) MAY	(col. 3) JUNE	(col. 4) JULY	(col. 5) AUGUST	(col. 6) SEPTEMBER	(col. 1 to 6 6-MO. TOTAL)
PIPELINE							
1 COMMODITY	637,505	509,872	347,221	390,526	200,944	392,115	2,546,203
2 NO NOTICE SERVICE	41,640	43,028	41,640	43,028	43,028	41,640	254,004
3 SALES SERVICE	1,098,770	1,098,770	1,442,336	1,363,447	1,130,691	980,092	6,075,336
4 COMMODITY (OTHER)	5,950,899	5,587,588	4,062,463	3,406,692	3,269,186	3,174,348	25,431,176
5 DEMAND	3,212,248	3,051,374	2,856,917	2,392,978	2,298,221	2,067,952	15,859,630
6 OTHER	(3,414)	24,126	2,817	(67,365)	31,653	37,572	23,389
6 a. GROSS PIPELINE COSTS (AGREE W/ G/L, W/P 448)	9,856,958	10,296,758	8,753,414	7,529,246	7,063,743	6,693,719	50,171,838
LESS END-USE CONTRACT							1,075,163
7 COMMODITY (Pipeline)	178,226	191,328	140,110	176,678	165,930	144,891	1,075,163
8 DEMAND	903,957	953,473	985,436	1,024,358	857,726	949,289	5,695,332
9 OTHER	3,023	(48,501)	161,295	122,750	(180,220)	(138,437)	(79,810)
10							0
11 TOTAL NET COST OF GAS PURCH (6a - 7-9-10)	8,754,752	9,196,458	7,446,083	6,207,463	6,220,307	5,717,890	43,542,953
12 NET UNBILLED	41 8	(351,032)	(324,213)	(96,531)	(85,126)	(88,313)	(1,199,886)
13 COMPANY USE	43-28	6,271	5,871	10,135	8,230	8,951	49,984
14 TOTAL THEM SALES	41 8	7,757,419	8,524,681	7,909,754	6,453,884	6,421,666	43,400,846
SUMMARY OF COMPUTATION OF GAS COST FOR CALCULATION OF TRILE-UP							
PURCHASED GAS COST-PIPELINE	Ln 11	8,754,752	9,196,458	7,446,083	6,207,463	6,220,307	5,717,890
LESS:	Ln 11	(6,271)	(5,871)	(10,135)	(8,230)	(10,546)	(8,951)
COMPANY USE	Ln 20	(6,271)	(5,871)	(10,135)	(8,230)	(10,546)	(8,951)
TOTAL PURCH GAS FOR TRILE-UP (STAFF)		8,748,481	9,190,587	7,435,948	6,199,233	6,209,761	5,708,939
TOTAL PURCH GAS FOR TRILE-UP (CO) Sch A-2, Ln. 3)		8,748,480	9,190,586	7,435,948	6,199,234	6,209,761	5,708,940
DIFFERENCE	1	1	1	0	(1)	0	0

SOURCE: AS REFERENCED

W/P 438

* PER MONTHLY FILING SCHO A-1
 1. AGREED TO "OPEN ACCESS" RPT
 1. TRACED FROM W/P 43-3 "END USE SALES"

SOURCE - AS NOTED

43 B

PEOPLES GAS SYSTEM, INC.

PGA DET 940003 CU

From 10/25/94
Mar 11/25/94

AWAIT STEP

COST OF GAS

9-30-94

IRB 4a

MARCH 1994 "OPEN ACCESS" GAS PURCHASE REPORT

PEOPLES GAS SYSTEM, INC.

OPEN ACCESS GAS PURCHASE-FLORIDA GAS TRANSMISSION COMPANY

MARCH 1994

**SPECIFIED
CONFIDENTIAL**



(A) DESCRIPTION	(B) TYPE CHARGE	(C) THERMS PURCHASED	(D)	(E) PURCHASES	(F)
1 NNTS	DEMAND	8,200,000	22	\$43,028.00	1 804-01
2 NO NOTICE/MARK. DELIVERY IMB.		335,220	29a	24,840.40	10a 804-05
3 FTS-1	DEMAND	71,407,280	29	3,028,749.26	9 804-05
4 FTS-1	DEMAND	0	-	0.00	-
5 ALERT DAY CHARGES			0 28c	0.00	8c 804-05
6 FTS-1	COMMODITY	49,434,830	28a	490,885.87	8a 804-05
7 FTS-1	COMMODITY	0	-	0.00	-
8 TOTAL FGT		127,377,110		\$3,647,603.53	
9 SEMINOLE GAS	COMMODITY	3,228,870	28b	722,106.37	8b 801-01
10 SEMINOLE GAS	TRANS/COMM.	2,652,810	28a	(135,594.57)	8a 804-05
11 SEMINOLE GAS	TRANS/DEMAND	3,115,500	29	172,665.20	9 804-05
12 SUNRISE	COMMODITY	9,467	25	4,031.81	5 804-02
13 CITY OF ST. PETERSBURG	COMMODITY	0	25	368.99	5 804-02
14 SFCA	COMMODITY	0		7,886.80	8a 804-05
15 SFCA	DEMAND	0		34,397.67	9 804-05
16 NO NOTICE/MARK. DEL. BOOKOUTS		0.00	32b	0.00	14a 804-05
17 SONAT CASHOUT OF PRE-436 IMB.	COMMODITY	(174,220.00)	29b	(38,564.79)	10b 801-01
18 SCHEDULING PENALTIES				0.00	10 804-06
19 LEGAL FEES				2,648.59	5 804-04
20 ADMINISTRATIVE COSTS				56,208.82	5 804-01
21 AMOCO PRODUCTION COMPANY	COMMODITY	100,000	28b	21,100.00	8b 801-01
22 ASSOCIATED NAT. GAS	COMMODITY	200,000	28b	39,000.00	8b 801-01
23 CALCASIEU GATHERING	COMMODITY	5,738,430	28b	1,488,022.19	8b 801-01
24 CHEVRON U. S. A.	COMMODITY	9,300,000	28b	2,163,600.00	8b 801-01
25 CITRUS MARKETING COMPANIES	COMMODITY	4,800,000	28b	1,093,950.00	8b 801-01
26 COASTAL GAS MARKETING	COMMODITY	1,550,000	28b	359,500.00	8b 801-01
27 HADSON GAS SYSTEM	COMMODITY	1,160,000	28b	244,280.00	8b 801-01
28 MIDCON MARKETING CORPORATION	COMMODITY	1,473,390	28b	382,483.94	8b 801-01
29 NATURAL GAS CLEARINGHOUSE	COMMODITY	6,200,000	28b	1,395,208.42	8b 801-01
30 TRANSOCO PIPELINE	COMMODITY	1,713,880	28b	393,940.40	8b 801-01
31 FEB ACCRUAL ADJ	COMMODITY	(573,920)	28b	(146,781.07)	8b 801-01
32 HADSON GAS SYSTEM	COMMODITY *	50,000	28b	12,500.00	8b 801-01
33 SEMINOLE GAS	COMMODITY *	0	28b	(148.54)	8b 801-01
34 SEMINOLE GAS	TRANS/COMM.*	0	28a	23,268.89	8a 804-05
35 SEMINOLE GAS	TRANS/DEMAND*	0	29	(844.20)	9 804-05
36 GASMARK, LTD.	COMMODITY **	(4,956)	28b	(1,171.26)	8b 801-01
37 TOTAL		167,712,061		\$11,819,824.89	

*PRIOR MONTH ADJUSTMENT
**PRIOR PERIOD ADJUSTMENT

^ VOUCHER TO INVOICE OR OTHER SUPPORTING DOCUMENTATION

NOTE - VOUCHER OPEN ACCESS RPT TO SUPPORTING INVOICES FOR ALL TWELVE MONTHS ENDING 9-30-94. I INCLUDED MAR '94 AS AN EXAMPLE OF WORK AGREEMENT. ALL ADJUSTMENTS WERE MADE IN PERIOD RECEIVED OR NOTIFIED.

SOURCE - PRC IN MONTHLY FILING

43-1 A

PEOPLES GAS SYSTEM, INC.

PGS - DKT 740003 GU

COST OF GAS

10/22/94
11/28/94

Audit Step

9-30-94

II B 43

SEPTEMBER "OPEN ACCESS REPORT"

PEOPLES GAS SYSTEM, INC.
OPEN ACCESS GAS PURCHASED-FLORIDA GAS TRANSMISSION COMPANY
SEPTEMBER 1994



CONFIDENTIAL

(A)	(B)	(C)	(D)	(E)	
DESCRIPTION	TYPE CHARGE	THERMS PURCHASED		PURCHASES	
1 NO NOTICE RESERVATION CHARGE	NO NOTICE	6,000,000	16	\$41,640.00	2 804-05
2 FTS-1 RESERVATION CHARGE	DEMAND	38,190,500	19	1,566,670.55	5 804-05
3 FTS-1 USAGE CHARGE	COMM. PIPELINE	36,467,690	15	262,202.69	1 804-05
4 PTS-1 USAGE CHARGE	COMM. PIPELINE	833,240	15	36,479.25	1 804-05
5 ALERT DAY CHARGE	SWING SERVICE	0	17	0.00	3 804-05
6 IMBALANCE CASHOUT CHARGE	DEMAND	0	19	0.00	5 804-05
6a IMBALANCE CASHOUT CHARGE	COMM. PIPELINE	0	15	0.00	1 804-05
6b IMBALANCE CASHOUT CHARGE	COMM. OTHER	0	18	0.00	4 804-05
7 REVENUE SHARING	OTHER	0	20	(79,030.50)	6 804-05
8 TOTAL FGT		79,491,430		\$1,827,861.99	
10 SEMINOLE GAS	COMM. OTHER	3,498,490	18	518,949.05	4 801-01
11 SEMINOLE GAS	COMM. PIPELINE	10,836,290	15	85,213.23	1 804-05
12 SEMINOLE GAS	DEMAND	4,276,400	19	448,753.17	5 804-05
13 SUNRISE	COMM. OTHER	12,633	18	6,790.76	4 804-02
14 SFCA	COMM. PIPELINE	1,215,160	15	8,737.00	1 804-05
15 SFCA	DEMAND	1,215,160	19	52,628.58	5 804-05
16 BOOKOUTS	COMM. OTHER	(91,680)	18	(20,278.17)	4 804-05
17 SCHEDULING PENALTIES	OTHER**			(2,065.64)	6 804-06
18 LEGAL FEES	OTHER			64,618.65	6 804-04
19 ADMINISTRATIVE COSTS	OTHER		43.1	54,049.54	6 804-01
20 AMOCO	COMM. OTHER	100,000	18	14,100.00	4 801-01
21 ASSOCIATED NATURAL GAS	COMM. OTHER	1,008,120	18	195,046.80	4 801-01
22 CALCASIEU GATHERING SYSTEM	SWING-DEMAND			46,389.50	3 801-01
23 CALCASIEU GATHERING SYSTEM	SWING-COMM.	3,150,000	17	463,900.50	3 801-01
24 CHEVRON U.S.A.	COMM. OTHER	6,400,000	18	1,209,600.00	4 801-01
25 CITRUS MARKETING COMPANIES	COMM. OTHER	8,837,000	18	1,201,948.80	4 801-01
26 NORTH CANADIAN MARKETING	COMM. OTHER	33,380	18	5,207.28	4 801-01
27 NATURAL GAS CLEARINGHOUSE	COMM. OTHER	61,670	18	10,834.18	4 801-01
28 NATURAL GAS CLEARINGHOUSE	SWING-DEMAND			39,098.93	3 801-01
29 NATURAL GAS CLEARINGHOUSE	SWING-COMM.	3,007,610	17	430,893.33	3 801-01
30 AUGUST ACCRUAL ADJ.	COMM. OTHER	0	18	42,012.23	4 801-01
31 NATURAL GAS CLEARINGHOUSE	COMM. OTHER*	0	18	(5,905.43)	4 801-01
32 SEMINOLE GAS	COMM. C/HER*	0	18	(2,868.00)	4 801-01
33 SEMINOLE GAS	COMM. PIPELINE*	0	15	(618.77)	1 804-05
34 TOTAL		119,039,463		\$6,693,719.51	
				T 43.13	

*PRIOR MONTH ADJUSTMENT

**PRIOR PERIOD ADJUSTMENT

1 - VOUCHER TO INVOICE OR OTHER SUPPORTING DOCUMENTATION

NOTE - VOUCHER OPEN ACCESS RPT TO SUPPORTING INVOICES FOR ALL 12 MONTHS ENDING 9-30-94. I INCLUDED SECT 24 TO ILLUSTRATE WORK PERFORMED. ALL FGT ADJUSTMENTS WERE MADE IN PERIOD RECD OR NOTIFIED.

SOURCE - PBC FILING

43-13

**SPECIFIED
CONFIDENTIAL**

from 4/12/94
1/12/94

END USE SALES

AUDIT STEP IIB 5 GBC

	OCTOBER		NOVEMBER		DECEMBER		JANUARY		FEBRUARY		MARCH		SIX Mo. TOTAL	
	VOLUME	COST	VOLUME	COST	VOLUME	COST	VOLUME	COST	VOLUME	COST	VOLUME	COST	VOLUME	COST
SCHD A-7P (DEMAND)	31,666,429	959,800	17,804,380	762,918	19,466,159	834,125	20,681,506	895,716	17,438,533	755,263	20,824,742	901,919	127,881,749	5,109,741
SCHD A-7P (PIPE, COMM. CHGS.)	30,323,680	468,804	16,465,620	173,712	18,697,570	197,259	19,451,156	193,150	15,993,793	158,818	19,513,962	193,794	120,447,781	1,385,537
SCHD A-7P CASHOUT CHGS							1,013,506	285,828	236,629	85,458	295,097	83,083	1,545,232	454,369
SCHD A-9 G-DEMAND COST	1,928,975	58,988	25,513	761		0		0	0	0	0	0	1,954,488	59,749
TOTAL	63,919,084	1,487,592	34,295,513	937,391	38,163,729	1,031,384	41,146,168	1,374,694	33,668,955	999,531	40,635,801	1,178,796	251,829,250	7,009,396
SCHD A-1, L'n6 PIPE END USE DEMAND	1,928,975	58,988	25,513	761		0		0	0	0	0	0	1,954,488	59,749
SCHD A-1, L'n12 TRANS END USE COMM.	30,315,740	468,454	16,465,620	173,712	18,697,570	197,259	20,412,714	205,404	15,858,802	157,570	20,270,742	201,288	122,221,188	1,403,687
SCHD A-1, L'n13 TRANS END USE DEMAND	31,666,429	959,800	19,047,356	800,592	19,466,159	834,125	21,843,064	945,489	17,303,542	749,348	21,579,522	934,609	130,906,072	5,223,963
SCHD A-1, L'n13a OTHER END USE						2,209,911	617,312	97,589	27,008	422,497	111,111		2,729,997	755,631
SUB-TOTAL	63,911,144	1,487,242	35,538,489	975,065	38,163,729	1,031,384	44,665,689	1,768,405	33,259,933	933,926	42,272,761	1,247,008	257,811,745	7,443,030
DIFFERENCE TO RECONCILE	7,940	350	(1,242,976)	(37,674)	0	0	(3,519,521)	(393,711)	409,022	65,613	(1,636,960)	(68,212)	(5,982,495)	(433,634)
PREV. MO. ADJ., NOT ON CURR. MO. A-7P	(7,940)	(350)	1,242,976	37,674			3,519,521	393,711			1,509,560	40,184	2,744,596	77,508
ACCR'L OF CASH OUT CHGS, NOT ON A-7P													3,519,521	393,711
DIFF IN ACCR'L V/S ACTUAL CASH OUT									(409,022)	(65,613)			(409,022)	(65,613)
PRE 636 IMBALANCE NOT ON A-7P											127,400	28,028	127,400	28,028
UNRECONCILED DIFFERENCE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	APRIL		MAY		JUNE		JULY		AUGUST		SEPTEMBER		SIX Mo. TOTAL	
	VOLUME	COST	VOLUME	COST	VOLUME	COST	VOLUME	COST	VOLUME	COST	VOLUME	COST	VOLUME	COST
SCHD A-3 (DEMAND COST)	22,522,360	915,819	24,739,257	991,180	21,688,501	973,325	24,090,030	1,006,566	24,007,410	925,719	20,787,140	909,844	137,834,698	5,722,453
SCHD A-3 (PIPELINE COMM. COST)	20,926,830	177,960	22,263,587	195,332	19,635,441	139,506	23,628,630	171,887	22,740,960	164,974	19,907,070	141,444	129,061,618	990,503
SCHD A-3 CASHOUT CHGS	(433,969)	(73,823)	(2,086,728)	(126,132)	334,799	72,284	1,467,509	153,466	(1,130,824)	(65,962)	(2,112,025)	(137,920)	(3,761,278)	(176,107)
TOTAL	43,015,221	1,019,956	44,856,116	1,062,360	41,878,701	1,185,115	49,186,169	1,331,119	45,616,646	1,024,731	38,582,185	913,368	263,135,038	6,536,849
SCHD A-1, L'n7 COMM. (PIPELINE)	18,746,229	178,226	19,876,652	191,328	20,341,310	160,110	24,081,298	174,678	22,376,140	165,930	19,291,558	144,891	124,713,187	1,015,163
SCHD A-1, L'n8 DEMAND	20,341,759	900,957	21,405,542	955,473	21,987,570	985,626	24,542,698	1,004,333	22,631,281	857,726	20,171,628	969,395	131,080,478	5,693,532
SCHD A-1, L'n9; OTHER	(214,705)	3,023	(699,107)	(48,501)	308,441	161,595	461,294	122,750	(511,033)	(180,220)	(630,225)	(138,457)	(1,285,415)	(79,810)
SUB-TOTAL	38,873,203	1,082,206	40,583,087	1,098,300	42,637,321	1,307,331	49,085,290	1,321,783	44,496,388	843,436	38,632,961	975,829	254,508,250	6,628,885
DIFFERENCE TO RECONCILE	4,142,018	(62,250)	4,273,029	(35,740)	(758,620)	(122,216)	100,879	9,336	1,120,258	181,295	(250,776)	(62,461)	8,626,788	(92,036)
PASS THRU SHG THERMS	(4,827,397)		(4,305,380)										(9,132,777)	
DIFF IN ACCR'L V/S ACTUAL CASH OUT	685,378	62,250	32,351	35,740	371,819	55,337	(100,879)	(9,336)	30,581	2,447	250,776	16,270	1,270,026	162,708
PTS COMM. PIPELN. ADJ., PREV. MO.					386,800	17,994							386,800	17,994
GATHERING/GR CHGS NOT ON A-3					0	48,885				0	26,365	46,191	0	121,441
MAY ADJ. OF DEMD, GSR, COMM, & IMBALANCE									(1,150,839)		(210,107)		(1,150,839)	(210,107)
	(1)	0	0	0	(1)	0	0	0	0	0	0	0	(2)	0

* - FOR APRIL MAY THE SCHD A-3 OVERSTATED END USER THERMS.
THE A-1 SCHD'S WERE CORRECT AND THEREFORE THERE WAS
NO ERROR ON THE P&A TAKE UP SCHD. - PASS ON DISCREP.
✓ TANGIO TO WIP 43A Ln 6, 12, 13 OR TO WIP 43 B Ln 7, 8, 9

SOURCE - AS REFERENCED

X VOUCHER END USER RPTS TO CUSTOMER INVOICES OR ACCRUALS

COMPANY: PEOPLES GAS SYSTEM, INC.
 SUBJECT: PCA ACCOUNTS FROM C/L
 PERIOD: 12 MONTHS ENDED 9/30/54
 ACTION: J. KOPPELSON *John Koppelson*

PCA ADIT
 DOCKET NO.0033-01
 PAGE: 11,960
 FILENAME: SERLED

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CONFIDENTIAL

Flow Program
 STFP

II B -

A/C NO.	A/C TITLE	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	SIX MONTH TOTAL
801.1	FIELD LINE-TRANSPORT STS SLP	4,211,694	7,433,968	9,334,708	8,882,410	8,114,282	8,144,356	46,143,619
804.1	DEMAND OR RESERV. CHG - (P) (line)	540,751	40,952	42,619	43,592	12,942	56,209	769,095
804.2	COMMODITY CHARGE - (P)	279,859	3,971	10,344	4,455	3,842	4,399	308,859
804.3	OVERHEAD CHARGE - (P)	30,343	40,841	55,439	39,285	2,712	2,649	171,269
804.4	OTHER PURCHASES - (P)	3,043,934	3,834,796	3,911,990	3,736,297	3,957,979	3,722,742	22,207,738
804.5	DEMAND OR RESERV. CHG - (TRANS)	16,349	(16,349)	0	0	0	0	0
804.6	SCHEDULING PENALTIES	0	0	0	0	0	0	0
804.7	DEMAND OR RESERVATION (TSS)	0	0	0	0	0	0	0
804.8	OVERHEAD, ETC (END-USE)	0	0	0	0	0	0	0
ADJUSTMENTS (See W/P 44-1)		8,123,130	11,340,209	13,375,100	12,794,089	12,121,757	11,930,355	69,598,590
		1,060,028	(1,060,028)	(443,909)	(443,909)	103,911	(10,530)	(10,529)
		1	2,381	(2,381)	(103,911)	61,028	(1)	62,653
		9,188,159	10,279,370	12,888,812	13,088,058	12,286,696	11,919,824	69,650,896

A/C NO.

A/C TITLE

A/C NO.	A/C TITLE	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	SIX MONTH TOTAL
801.1	FIELD LINE-TRANSPORT STS SLP	6,198,117	6,809,992	5,905,697	4,656,078	3,818,132	4,669,733	31,229,769
804.1	DEMAND OR RESERV. CHG - (P) (line)	40,379	40,806	47,849	43,906	48,104	54,050	275,194
804.2	COMMODITY CHARGE - (P)	5,244	5,902	4,632	5,911	5,632	5,791	33,132
804.3	OVERHEAD CHARGE - (P)	0	0	0	0	0	0	0
804.4	OTHER PURCHASES - (P)	40,085	20,105	26,291	36,048	26,767	64,619	209,915
804.5	DEMAND OR RESERV. CHG - (TRANS)	3,699,636	3,248,241	3,143,972	2,735,940	3,228,768	2,487,827	18,392,384
804.6	SCHEDULING PENALTIES	0	0	0	0	0	(2,064)	(2,064)
804.7	DEMAND OR RESERVATION (TSS)	0	0	0	0	0	0	0
804.8	OVERHEAD, ETC (END-USE)	0	0	0	0	0	0	0
ADJUSTMENTS (See W/P 44-1)		9,893,441	10,125,046	9,121,561	7,295,883	7,125,425	6,399,954	50,161,308
		(67,034)	102,678	(228,448)	(32,103)	(93,783)	93,783	(330,694)
		10,530	67,034	(1)	288,468	32,103	0	368,124
		1	0	(1)	0	0	0	0
		9,836,938	10,294,738	8,733,414	7,259,266	7,003,743	6,771,719	50,171,838

SOURCE: GENERAL LEDGER

To 43A
 Ln 11x

To 43B
 Ln 5x

44

SOURCE - P65 G/L

PEOPLES GAS SYSTEM, INC.

PGA DKT 940003-GU
G/L RECONCILIATION
9-30-94

Jim 11/11/94
Hes 11/11/94

Peoples Gas System, Inc.
Reconciliation of General Ledger Expense to PGA Filing Expense
For the 12 Months Ended September 1994
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**SPECIFIED
CONFIDENTIAL**

25-Oct-94

Oct '93	Total Expenses Booked		\$8,123,130	
<div style="border: 1px solid black; border-radius: 50%; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center; margin: 0 auto;">PBC</div>	1. Purchase from 3rd party supplier included in PGA filing; but, not booked until Nov '93 - <u>Gasco Gas Gathering System</u>		1,065,028	To 44
	Rounding		1	
	PGA Filing		\$9,188,159	
	Nov '93	Total Expenses Booked		\$11,340,209
	2. Purchase from 3rd party supplier booked in Nov '93; but, included in Oct '93 PGA filing - <u>Gasco Gas Gathering System</u>		(1,065,028)	44
	3. Actual expenses A/C No. 804-01-Dept. 260 and 320	\$43,362		
	Expenses per PGA audit w/s A/C No. 804-01-Dept. 260 and 320	40,982	2,380	
	4. Credit included in PGA filing for Scheduling Penalties to be reimbursed by an End-User.		* 1,808	
	Rounding		1	
	PGA Filing		\$10,279,370	
Dec '93	Total Expenses Booked		\$13,375,100	
	5. Gas purchases/transportation cost included in PGA filing <u>Seminole Gas Marketing</u>	\$969,092		
	5. Less accrued gas purchases/transp. costs- <u>Seminole Gas</u>	1,453,000	(483,908)	44
	6. Actual expenses A/C No. 804-01-Dept. 260 and 320	\$40,239		
	Expenses per PGA audit w/s A/C No. 804-01-Dept. 260 and 320	42,619	(2,380)	
	PGA Filing		\$12,888,812	
Jan '94	Total Expenses Booked		\$12,708,039	
	7. Gas purchases/transportation cost included in PGA filing <u>Seminole Gas Marketing</u>	\$896,089		
	7. Less accrued gas purchases/transp. costs- <u>Seminole Gas</u>	1,000,000	(103,911)	44
	7. Prior month adjustment <u>Seminole Gas Marketing</u>		483,908	
	PGA Filing		\$13,088,036	
Feb '94	Total Expenses Booked		\$12,121,757	
	8. Prior month adjustment <u>Seminole Gas Marketing</u>		103,911	44
	9. Net no notice imbalance cashout with FGT		* 61,028	
	PGA Filing		\$12,286,696	
Mar '94	Total Expenses Booked		\$11,930,355	
	10. Transportation costs- SFCA-included in PGA filing	\$42,284		
	10. Less accrued transportation costs-SFCA	52,814	(10,530)	44
	Rounding		-1	
	PGA Filing		\$11,919,824	

* INCLUDED ON SEMA AT UNDER END USER COSTS

Next Page

SOURCE: PBC; DOLREG #3

44-1
(1 OF 2)

PEOPLES GAS SYSTEM, INC.

PGA DKT 940003-64

G/L RECONCILIATION

9-30-94

Sum 4/12/94
Bal 1/17/94

Peoples Gas System, Inc.
Reconciliation of General Ledger Expense to PGA Filing Expense
For the 12 Months Ended September 1994
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CONFIDENTIAL**

25-Oct-94

Mar '94	Total Expenses Booked		\$11,930,355	
	10. Transportation costs- SFCA-included in PGA filing	\$42,284		
	10. Less accrued transportation costs-SFCA	52,814	(10,530)	44
	Rounding		-1	
	PGA Filing		\$11,919,824	
Apr '94	Total Expenses Booked		\$9,893,461	
	11. Gas purchases/transportation cost included in PGA filing	\$822,966		
	11. Less accrued gas purchases/transp. costs-	890,000	(67,034)	44
	11. Prior month adjustment-SFCA		10,830	
	Rounding		1	
	PGA Filing		\$9,836,958	
May '94	Total Expenses Booked		\$10,125,046	
	12. Gas purchases/transportation cost included in PGA filing	\$2,448,678		
	12. Less accrued gas purchases/transp. costs-	2,346,000	102,678	44
	12. Prior month adjustment		67,034	
	PGA Filing		\$10,294,758	
Jun '94	Total Expenses Booked		\$9,121,561	
	13. Gas purchases/transportation cost included in PGA filing	\$2,189,532		
	13. Less accrued gas purchases/transp. costs-	2,455,000	(265,468)	44
	13. Prior month adjustment		(102,678)	
	Rounding		(1)	
	PGA Filing		\$8,753,414	
Jul '94	Total Expenses Booked		\$7,295,883	
	14. Gas purchases/transportation cost included in PGA filing	\$1,530,895		
	14. Less accrued gas purchases/transp. costs-	1,572,000	(32,105)	44
	14. Prior month adjustment		265,468	
	PGA Filing		\$7,529,246	

Page 2

Next Page

SOURCE - DDE RED #3

44-1
(2 of 3)

PEOPLES GAS SYSTEM, INC.

PGA DKT 940003-GL
G/L RECONCILIATION
9-30-94

Jan 11/12/94
Dec 11/12/94

Peoples Gas System, Inc.
Reconciliation of General Ledger Expense to PGA Filing Expense
For the 12 Months Ended September 1994
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CONFIDENTIAL

16-Nov-94

	14. Prior month adjustment	Seminole Gas Marketing		265,468	
		PGA Filing		\$7,529,248	
Aug '94		Total Expenses Booked		\$7,125,402	
	15. Gas purchases/transportation cost	Seminole Gas Marketing	\$2,055,342		
		Included in PGA filing			
	15. Less accrued gas purchases/transp. costs-	Seminole Gas Marketing	2,149,107	(93,765)	44
				32,105	
	15. Prior month adjustment	Seminole Gas Marketing		1	
		Rounding			
		PGA Filing		\$7,063,743	
Sep '94		Total Expenses Booked per PGA audit worksheet		\$6,599,954	
	16. Prior month adjustment	Seminole Gas Marketing		93,765	44
		PGA Filing		\$6,693,719	

PBC