

CONFIDENTIAL WORKPAPER INDEX

950003-GU

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PER ORDER PSC-95-0662-CFO-GU
DECLASSIFIED

PEOPLES GAS SYSTEM, INC.

P6A DKT 940003-64

6 ME 3/31/94

from 11/28/94
Date 11/28/94

**SPECIFIED
CONFIDENTIAL**

COMPANY: PEOPLES GAS SYSTEM, INC.

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: OCTOBER 1993 THROUGH MARCH 1994

SCHEDULE A-1M-AF-A0

FIRM



COST OF GAS PURCHASED

CURRENT MONTH: MARCH 1994

PERIOD TO DATE:

DIFFERENCE

DIFFERENCE

PIPELINE	CURRENT MONTH: MARCH 1994		PERIOD TO DATE:		DIFFERENCE		DIFFERENCE	
	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	AMOUNT	%	AMOUNT	%
1 OTHER PIPE. SERV.	43,839	43,839	0	0	0	0.00	0	0.00
2 DEMAND	0	0	0	0	0	0.00	0	0.00
3	0	0	0	0	0	0.00	0	0.00
4 OVERRUN	0	0	0	0	0	0.00	0	0.00
5 OTHER PURCHASES	62,285	0	(62,285)	0	464,999	106,893	(206,106)	(196.26)
LESS END-USE CONTRACT								
6 DEMAND	0	0	0	0	0	0.00	0	0.00
7 TOTAL COST OF GAS PURCH. (1+2+3+4+5+6)	106,124	43,839	(62,285)	0	1,367,072	1,066,673	(200,106)	(28.29)
TRANSPORTATION SYSTEM SUPPLY								
8 a. COMMOITY Pipeline	1,146,836	1,146,836	0	0	0	0.00	0	0.00
8 b. COMMOITY Other	0	0	0	0	177,889	0	(177,889)	0.00
8 c. ALERT DAY CHARGES	0	0	0	0	0	0.00	0	0.00
9 DEMAND	0	0	0	0	1,000	1,000	0	0.00
10 SCHEDULING PENALTIES	0	0	0	0	0	0.00	0	0.00
10a NO NOTICE/MARK. DEL. IMB.	24,840	0	(24,840)	0	172,487	0	(172,487)	0.00
10b CASHOUT OF PRE-438 IMB.	(28,882)	0	28,882	0	(28,882)	0	28,882	0.00
11 OVERRUN	0	0	0	0	0	0.00	0	0.00
LESS END-USE CONTRACT								
12 COMMOITY Pipeline	261,288	148,871	(112,417)	0	463,388	1,038,814	(575,426)	(55.46)
12 DEMAND Pipeline	934,808	934,808	0	0	0	0	0	0.00
12a OTHER	111,111	0	(111,111)	0	148,871	0	(148,871)	0.00
14 SCHEDULING PENALTIES	0	0	0	0	1,000	1,000	0	0.00
14a NET NO NOTICE IMBALANCE	0	0	0	0	0	0.00	0	0.00
15 TOTAL TRANS. COST (8a,b,c+9+10a+11) (12+13+12a+14)	10,868,832	11,024,179	155,347	0	82,148,027	80,808,040	(1,339,987)	(1.63)
16 TOTAL PIPELINE AND TRANS. (7+15)	10,872,816	11,027,199	154,383	0	82,148,027	80,808,040	(1,339,987)	(1.63)
17 SECOND PRIOR MONTH PURCH. ADJ. (OPTIONAL)	0	0	0	0	0	0.00	0	0.00
18 TOTAL COST (16+17)	10,872,816	11,027,199	154,383	0	82,148,027	80,808,040	(1,339,987)	(1.63)
19 NET UNBILLED	0	0	0	0	876,078	432,625	(443,453)	(102.27)
20 COMPANY USE	0	0	0	0	46,290	26,927	(19,363)	(121.09)
21 TOTAL SALES (16+17 FOR EST. ONLY)	9,288,912	11,027,199	1,811,286	14.37	84,116,918	80,844,929	(3,271,989)	(3.91)

THERMS PURCHASED

PIPELINE	CURRENT MONTH: MARCH 1994		PERIOD TO DATE:		DIFFERENCE		DIFFERENCE	
	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	AMOUNT	%	AMOUNT	%
22 OTHER PIPE. SERV.	4,500,000	4,500,000	0	0	0	0.00	0	0.00
23 DEMAND	0	0	0	0	0	0.00	0	0.00
24 OVERRUN	0	0	0	0	0	0.00	0	0.00
25 OTHER PURCHASES	9,487	0	(9,487)	0	66,826	9,486	(50,661)	(508.81)
LESS END-USE CONTRACT								
26 DEMAND	0	0	0	0	0	0.00	0	0.00
27 TOTAL PURCHASED (24+25+26)	9,487	0	(9,487)	0	66,826	9,486	(50,661)	(508.81)
TRANSPORTATION SYSTEM SUPPLY								
28 a. COMMOITY Pipeline	81,087,326	81,087,326	0	0	0	0.00	0	0.00
28 b. COMMOITY Other	0	0	0	0	706,190	0	(706,190)	0.00
28 c. ALERT DAY CHARGES	0	0	0	0	0	0.00	0	0.00
29 DEMAND	0	0	0	0	0	0.00	0	0.00
29a NO NOTICE/MARK. DEL. IMB.	324,220	0	(324,220)	0	967,180	0	(642,960)	0.00
29b CASHOUT OF PRE-438 IMB.	(174,220)	0	174,220	0	(174,220)	0	174,220	0.00
30 OVERRUN	0	0	0	0	0	0.00	0	0.00
LESS END-USE CONTRACT								
31 COMMOITY Pipeline	81,371,546	81,371,546	0	0	0	0.00	0	0.00
31 DEMAND Pipeline	21,079,223	21,079,223	0	0	0	0.00	0	0.00
32a OTHER	423,487	0	(423,487)	0	0	0.00	0	0.00
32b NET NO NOTICE IMBALANCE	0	0	0	0	27,068	0	(27,068)	0.00
33 TOTAL TRANSPORTATION	84,731,254	84,731,254	0	0	202,432,834	192,477,870	(9,954,964)	(5.18)
34 TOTAL PIPELINE AND TRANS. (27+33)	34,749,861	34,749,861	0	0	204,328,304	194,322,748	(10,005,556)	(5.18)
35 NET UNBILLED	(700,422)	0	700,422	0	4,182,845	1,891,887	(2,290,958)	(147.29)
36 COMPANY USE	23,823	0	(23,823)	0	164,490	66,336	(98,154)	(132.82)
37 TOTAL THERM SALES	31,317,247	34,749,861	3,432,614	14.16	199,048,283	189,006,077	(10,042,206)	(5.04)

CENTS PER THERM

PIPELINE	CURRENT MONTH: MARCH 1994		PERIOD TO DATE:		DIFFERENCE		DIFFERENCE	
	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	AMOUNT	%	AMOUNT	%
38 COMMOITY (1/23)	0.00684	0.00684	0.00000	0.00	0.01874	0.01874	0.00000	0.00
39 DEMAND (2/23)	0.00000	0.00000	0.00000	0.00	0.23068	0.23068	0.00000	0.00
40 OVERRUN (4/24)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
41 OTHER PURCHASES (5/25)	0.58177	0.00000	0.58177	0.00	7.82283	18.77808	(8.00548)	(51.20)
LESS END-USE CONTRACT								
42 DEMAND (6/26)	0.00000	0.00000	0.00000	0.00	0.83087	0.83087	0.00000	0.00
43 TOTAL COST OF GAS PURCHASED (7/27)	11.23682	0.00000	11.23682	0.00	1.80044	1.31726	0.27196	21.06
TRANSPORTATION SYSTEM SUPPLY								
44 a. COMMOITY Pipeline (8/28a)	0.00742	0.00742	(0.00000)	(24.10)	0.01116	0.01193	(0.00077)	(5.90)
44 b. COMMOITY Other (8/28b)	0.33484	0.33484	0.00000	0.00	0.33238	0.00000	0.33238	0.00
44 c. ALERT DAY CHARGES (8/28c)	0.00000	0.00000	0.00000	0.00	0.04220	0.40881	(0.36661)	(3.33)
45 DEMAND (8/29)	0.07410	0.07410	0.00000	0.00	1.17874	0.00000	0.17874	0.00
45a NO NOTICE/MARK. DEL. IMB. (10a/29a)	0.23136	0.00000	0.23136	0.00	0.22138	0.00000	0.22138	0.00
45b CASHOUT OF PRE-438 IMB. (10b/29b)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
46 OVERRUN (11/29)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
LESS END-USE CONTRACT								
47 COMMOITY Pipeline (12/31)	0.00993	0.00993	0.00000	0.00	0.01448	0.01206	(0.00242)	(4.79)
48 DEMAND (13/32)	0.04231	0.04231	(0.00000)	0.00	0.00991	0.00000	0.00991	0.21
48a OTHER (13a/32a)	0.28299	0.00000	0.28299	0.00	0.27879	0.00000	0.27879	0.00
48b NET NO NOTICE IMBALANCE (14a/32b)	0.00000	0.00000	0.00000	0.00	0.35497	0.00000	0.35497	0.00
49 TOTAL TRANSPORTATION COST (18/33)	0.30434	0.30482	0.01942	6.2	0.39661	0.39799	0.01062	3.88
50 TOTAL PIPELINE AND TRANS. (18/34)	0.20721	0.20883	0.02138	7.4	0.30414	0.39234	0.01190	4.84
51 NET UNBILLED (18/35)	0.19231	0.00000	0.19231	0.00	0.39921	0.00000	0.39921	0.00
52 COMPANY USE (20/36)	0.28178	0.00000	0.28178	0.00	0.29963	0.00000	0.29963	0.00
53 TOTAL THERM SALES (50)	0.20721	0.20883	0.02138	7.44	0.30414	0.39234	0.01190	4.84
54 TRUE-UP (2-2)	(0.00298)	(0.00298)	0.00000	0.00	(0.00298)	(0.00298)	0.00000	0.00
55 TOTAL COST OF GAS (51+54)	0.20423	0.20585	0.02138	7.82	0.30116	0.38936	0.01190	4.88
56 REVENUE TAX FACTOR	1.00378	1.00378	0.00000	0.00	1.00378	1.00378	0.00000	0.00
57 PGA FACTOR ADJUSTED FOR TAXES (55*56)	0.20640	0.20403	0.02138	7.82	0.30240	0.39047	0.01193	4.88
58 PGA FACTOR ROUNDED TO NEAREST	0.20640	0.20403	0.2338	7.82	0.30241	0.39047	0.01193	4.88

DOCUMENT NUMBER - DATE
04043 APR 21 88
PSC-RECORDS/REPORTING

**SPECIFIED
CONFIDENTIAL**

2A
(1 of 2)

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: **6 ME 7-30-74** APRIL 81 THROUGH MARCH 82 Page 1 of 3

SCHEDULE A-1
"Revised Gas Factors"

COST OF GAS PURCHASED	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	\$585,118	\$584,888	(\$230)	0.04	\$1,800,000	\$1,800,000	0	0.00
2 NO NOTICE SERVICE	\$11,340	\$11,340	0	0.00	\$33,000	\$33,000	0	0.00
3 SWNG SERVICE	\$100,000	0	(\$100,000)	0.00	\$3,000,000	0	(\$3,000,000)	0.00
4 COMMODITY (Other)	\$5,174,348	\$4,848,479	(\$325,869)	6.30	\$16,101,178	\$15,300,000	(\$801,178)	5.00
5 DEMAND	\$2,807,888	\$2,308,701	(\$499,187)	17.78	\$16,000,000	\$16,000,000	0	0.00
6 OTHER	\$37,372	0	(\$37,372)	0.00	\$23,300	0	(\$23,300)	0.00
LESS END USE CONTRACT								
7 COMMODITY (Pipeline)	\$144,881	\$188,848	\$44,967	31.04	\$1,018,882	\$1,208,848	\$189,966	18.64
8 DEMAND	\$988,388	\$1,383,801	\$395,413	40.00	\$3,888,881	\$4,300,000	\$411,119	10.57
9 OTHER	(\$158,487)	0	\$158,487	0.00	(\$178,818)	0	\$178,818	0.00
10								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$5,717,801	\$5,872,128	\$154,327	2.69	\$43,842,882	\$42,848,882	(\$994,000)	2.27
12 NET UNBILLED	(\$88,313)	0	\$88,313	0.00	(\$1,198,888)	0	\$1,198,888	0.00
13 COMPANY USE	\$8,821	0	(\$8,821)	0.00	\$48,884	0	(\$48,884)	0.00
14 TOTAL THERM SALES	\$5,638,309	\$5,872,128	\$233,819	4.15	\$42,644,000	\$42,848,882	\$204,882	0.48

PBG
SPECIFIED CONFIDENTIAL

*43 B
Ln 4
Ln 12
Ln 13
Ln 14*

Company EA
Contract No. 84
Project No. 84
Page 18 of 81

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 81 THROUGH MARCH 82 Page 2 of 3

SCHEDULE A-1
"Revised Gas Factors"

THERMS PURCHASED	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
15 COMMODITY (Pipeline) (Billing Determinants Only)	48,882,888	50,887,440	(\$2,004,552)	4.10	293,711,778	293,888,888	(\$177,110)	0.06
16 NO NOTICE SERVICE (Billing Determinants Only)	8,888,888	8,888,888	0	0.00	28,888,888	28,888,888	0	0.00
17 SWNG SERVICE (Commodity)	4,187,818	0	(\$4,187,818)	0.00	11,178,888	0	(\$11,178,888)	0.00
18 COMMODITY (Other) (Commodity)	16,847,415	21,817,448	(\$4,970,033)	29.60	103,888,815	148,888,888	(\$45,000,073)	43.60
19 DEMAND (Billing Determinants Only)	41,888,888	47,418,888	(\$5,530,000)	13.20	251,841,818	264,888,888	(\$13,047,070)	5.11
20 OTHER (Commodity)	0	0	0	0.00	0	0	0	0.00
LESS END USE CONTRACT								
21 COMMODITY (Pipeline)	18,881,888	27,788,888	(\$8,907,000)	4.70	124,718,887	148,888,888	(\$24,170,001)	19.50
22 DEMAND	50,171,888	37,788,888	(\$12,383,000)	24.68	151,888,888	148,888,888	(\$3,000,000)	2.00
23 OTHER	(\$38,888)	0	(\$38,888)	0.00	(\$1,388,818)	0	(\$1,388,818)	0.00
24 TOTAL PURCHASES	22,838,248	21,817,448	(\$1,020,800)	4.47	188,817,884	148,888,888	(\$40,000,000)	21.18
25 NET UNBILLED	8,843	0	(\$8,843)	0.00	(\$1,198,192)	0	\$1,198,192	0.00
26 COMPANY USE	32,883	0	(\$32,883)	0.00	174,883	0	(\$174,883)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	23,818,848	21,817,448	(\$2,001,400)	8.38	188,184,821	148,888,888	(\$39,296,637)	20.90

Company EA
Contract No. 84
Project No. 84
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COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 81 THROUGH MARCH 82 Page 3 of 3

SCHEDULE A-1
"Revised Gas Factors"

CENTS PER THERM	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
28 COMMODITY (Pipeline) (1/18)	0.00780	0.00730	(\$0.0005)	6.45	0.00874	0.00814	(\$0.0006)	6.88
29 NO NOTICE SERVICE (2/18)	0.00084	0.00084	0.00000	0.00	0.00084	0.00084	0.00000	0.00
30 SWNG SERVICE (3/17)	0.18817	0.00000	(\$0.18817)	0.00	0.18814	0.00000	(\$0.18814)	0.00
31 COMMODITY (Other) (4/18)	0.26811	0.21888	(\$0.04923)	18.36	0.26888	0.21888	(\$0.05000)	18.30
32 DEMAND (5/18)	0.04881	0.04877	(\$0.00004)	0.08	0.04781	0.04788	(\$0.00007)	0.15
33 OTHER (6/18)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
LESS END USE CONTRACT								
34 COMMODITY (Pipeline) (7/21)	0.00781	0.00718	(\$0.00063)	8.08	0.00888	0.00888	0.00000	0.00
35 DEMAND (8/22)	0.04888	0.04331	(\$0.00557)	11.40	0.04888	0.04888	0.00000	0.00
36 OTHER (9/23)	0.21888	0.00000	(\$0.21888)	0.00	0.21888	0.00000	(\$0.21888)	0.00
37 TOTAL COST OF PURCHASES (11/24)	0.25881	0.27388	(\$0.01507)	5.70	0.27788	0.28888	(\$0.01100)	3.81
38 NET UNBILLED (12/25)	0.78888	0.00000	(\$0.78888)	0.00	0.00000	0.00000	(\$0.78888)	0.00
39 COMPANY USE (13/26)	0.27383	0.00000	(\$0.27383)	0.00	0.00000	0.00000	(\$0.27383)	0.00
40 TOTAL COST OF THERMS SOLD (14/27)	0.24315	0.27388	(\$0.03073)	12.60	0.27888	0.28888	(\$0.01000)	3.48
41 TRUE UP (15-4)	0.00888	0.00888	0.00000	0.00	0.00888	0.00888	0.00000	0.00
42 TOTAL COST OF GAS (16/41)	0.24228	0.27388	(\$0.03160)	13.00	0.27788	0.28888	(\$0.01100)	3.90
43 REVENUE TAX FACTOR	1.00378	1.00378	0.00000	0.00	1.00378	1.00378	0.00000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (17/43)	0.24311	0.27483	(\$0.03172)	13.00	0.27884	0.28888	(\$0.01004)	3.58
45 PGA FACTOR ROUNDED TO NEAREST .001	0.24311	0.27483	(\$0.03172)	13.00	0.27884	0.28888	(\$0.01004)	3.58

Company EA
Contract No. 84003-60
Project No. 84
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FOOTNOTE: CHANGED PERIOD TO DATE ACTUAL ON LINES 7, 8, 9, 11, 22, AND 23 PLUS ALL RELATED

CENTS PER THERM CALCULATIONS.

COMPANY: PEOPLES GAS SYSTEM, INC.
 SUBJECT: PGA ACCOUNTS FROM G/L
 PERIOD: 12 MONTHS ENDED 9/30/74
 AUDITOR: J. McPHERSON

PGA AUDIT
 DOCKET 94-0003-GJ
 RANGE: SCH1
 FILENAME: GENLED

10-3
 1

A/C NO.	A/C TITLE	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	SIX MONTH TOTAL
801.1	FIELD LINE-TRANSPORT STS SUP	4,211,894	7,435,968	9,354,708	8,882,410	8,114,282	8,144,356	46,143,619
804.1	DEMAND or RESERV. CHG - (Pipeline)	548,751	40,982	42,619	43,592	42,942	56,209	769,095
804.2	COMMODITY CHARGE - (P)	279,859	3,971	10,344	4,435	3,842	4,399	306,869
804.3	OVERRUM CHARGE - (P)				0	0	0	0
804.4	OTHER PURCHASES - (P)	30,343	40,841	55,439	79,285	2,712	2,649	171,269
804.5	DEMAND or RESERV. CHG - (TRANS)	3,043,834	3,834,796	3,911,990	3,736,297	3,957,979	3,722,742	22,207,738
804.6	SCHEDULING PENALTIES	16,349	(16,349)	0	0	0	0	0
804.7	DEMAND or RESERVATION (TSS)						0	0
804.8	OVERRUM, ETC (END-USE)							0
		8,123,130	11,340,209	13,375,100	12,708,039	12,121,757	11,930,355	69,598,590
	ADJUSTMENTS	1,065,028	(1,065,028)	(483,909)	379,977	8,103,911	(10,530)	(483,909)
		1	2,381	(2,381)		9,610,822	(1)	473,379
			1,808	1		9,610,822	(1)	62,836
		9,188,159	10,279,370	12,888,812	13,088,036	12,286,696	11,919,824	69,650,896

SPECIFIED
 CONFIDENTIAL

COMPANY: PEOPLES GAS SYSTEM, INC.
 SUBJECT: PGA ACCOUNTS FROM G/L
 PERIOD: 12 MONTHS ENDED 9/30/74
 AUDITOR: J. HOFFERSON

PGA AUDIT
 SOCIET 94-0003-GJ
 NUMBER: A11-4440
 FILENAME: GSD-8

10-3
 2

**SPECIFIED
 CONFIDENTIAL**

A/C NO.	A/C TITLE	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	SIX MONTH TOTAL
001.1	FIELD LINE-TRANSPORT SYS SLP	6,198,117	6,809,992	5,900,697	4,456,078	3,818,132	3,590,785	30,773,800
004.1	DEMAND OR RESERV. CHG - (P) (inclined)	40,379	40,806	47,949	43,906	48,104	54,050	275,194
004.2	COMMODITY CHARGE - (P)	5,244	5,902	4,482	5,911	5,482	5,791	30,131
004.3	OVERLAP CHARGE - (P)	0	0	0	0	0	0	0
004.4	OTHER PURCHASES - (P)	40,083	20,105	26,291	26,048	26,767	66,619	209,974
004.5	DEMAND OR RESERV. CHG - (TRANS)	3,609,655	3,248,241	3,143,972	2,753,940	3,228,788	1,873,861	17,853,439
004.6	SCHEDULING PENALTIES	0	0	0	0	0	(2,066)	(2,066)
004.7	DEMAND OR RESERVATION (TSS)	0	0	0	0	0	0	0
004.8	OVERLAP, ETC (SMD-USE)	0	0	0	0	0	0	0
	ADJUSTMENTS	9,895,461	10,125,046	9,121,561	7,295,883	7,125,402	6,371,534	49,108,392
		// (56,504)	14,169,712	12,068,147	74,233,363	47,661,697	46,174,987	1,063,446
		1	0	0	0	0	13,150	0
		0	0	0	0	0	(1)	0
		9,838,958	10,294,758	8,733,614	7,529,266	7,083,713	6,693,719	50,171,838

SOURCE: GENERAL LEDGER

Peoples Gas System, Inc.
 Reconciliation of General Ledger Expense to PGA Filing Expense
 For the 12 Months Ended September 1994
 g:\gasact\pga\pgaaud94.wk4

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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 - [REDACTED]		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 - [REDACTED]		(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 included in PGA filing [REDACTED]	\$989,092	
	5. Less accrued gas purchases/transp. costs- [REDACTED]	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 included in PGA filing [REDACTED]	\$996,089	
	7. Less accrued gas purchases/transp. costs- [REDACTED]	1,000,000	(103,911)
	7. Prior month adjustment [REDACTED]		483,908
	PGA Filing		\$13,088,036
Feb '94	Total Expenses Booked		\$12,121,757
	8. Prior month adjustment [REDACTED]		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		
	10. Less accrued transportation costs-SFCA		(10,839)
	Rounding		-1
	PGA Filing		\$11,919,824
Apr '94	Total Expenses Booked		\$9,893,461
	11. Gas purchases/transportation cost included in PGA filing	\$622,966	
	11. Less accrued gas purchases/transp. costs- Marketing	890,000	(87,034)
	11. Prior month adjustment-SFCA		(1,330)
	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- Marketing	2,346,000	102,678
	12. Prior month adjustment		87,034
	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- Marketing	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- Marketing	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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15-Nov-94

	14. Prior month adjustment		265,468
	PGA Filing		<u>\$7,529,248</u>
Aug '94	Total Expenses Booked		\$7,125,402
	15. Gas purchases/transportation cost included in PGA filing	\$2,055,342	
	15. Less accrued gas purchases/transp. costs-		
		<u>2,149,107</u>	(93,765)
	15. Prior month adjustment		32,105
	Roundir		<u>1</u>
	PGA Filing		<u>\$7,063,743</u>
Sep '94	Total Expenses Booked per PGA audit worksheet		\$8,599,954
	16. Prior month adjustment		<u>93,765</u>
	PGA Filing		<u>\$8,693,719</u>

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	0.03058	(0.03058)
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	0.25450	0.11251
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	0.05654
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
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**SPECIFIED
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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)	0.00894	0.00894	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)	0.00894	0.00894	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)	0.00259	0.00259	0.00000
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	0.03685	0.00026
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	1.00378	1.00378	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

To
w/p 41

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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: DECEMBER 1993

(A) CENTS PER THERM	(B) ORIGINAL 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) 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	0.01095
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)	0.36600	0.21667	(0.14933)
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
 12/1/93

**SPECIFIED
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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: 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) 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	0.00000	(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)	0.38200	0.20229	(0.17971)
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	0.04285	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
WIP 41

**SPECIFIED
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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: FEBRUARY 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	0.00993	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)		0.10700	0.20550	(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		36.695	27.903	0.000
001 CENTS PER THERM				

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**SPECIFIED
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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: MARCH 1994

(A)	(B)	(C)	(D)
CENTS PER THERM	REVISED 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)	0.00000	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)	0.23590	0.20840	(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)	0.35045	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 4/1/94

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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	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)	0.24600	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)	0.60000	0.00000	(0.60000)
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)	0.37386	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

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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)	0.04476	0.04476	0.00000
32b	DEMAND (SO. GA.) (5b/19b)	0.01840	0.01840	0.00000
33	OTHER (6/20)	0.60000	0.00000	(0.60000)
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)	(0.00096)	(0.00096)	0.00000
42	TOTAL COST OF GAS (40+41)	0.34880	0.28796	(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

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Peoples Gas System, Inc.

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COMPANY: PEOPLES GAS SYSTEM, INC.

SCHEDULE A-1

ESTIMATE FOR THE PERIOD: APRIL 94 THROUGH MARCH 95

CURRENT MONTH: JUNE 1994

**SPECIFIED
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(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)	0.24000	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

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Peoples Gas System, Inc.

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COMPANY: PEOPLES GAS SYSTEM, INC.

SCHEDULE A-1

**SPECIFIED
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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	(0.02210)
32 DEMAND (FGT)	(5/19)	0.04331	0.04331	0.00000
32a DEMAND (SONAT)	(5a/19a)	0.04476	0.04476	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		0.33043	29.403	0.000

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COMPANY: PEOPLES GAS SYSTEM, INC.

SCHEDULE A-1

**SPECIFIED
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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)	0.00620	0.00620	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)	0.24000	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)	0.30695	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)	0.30695	0.28392	(0.02203)
41	TRUE-UP	(E-4)	(0.00095)	(0.00095)	0.00000
42	TOTAL COST OF GAS	(40+41)	0.30600	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

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COMPANY: PEOPLES GAS SYSTEM, INC.

SCHEDULE A-1

ESTIMATE FOR THE PERIOD: APRIL 94 THROUGH MARCH 95

CURRENT MONTH: SEPTEMBER 1994

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(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	0.21608	(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

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PEOPLES GAS SYSTEM, INC.

Audit Step
DB 6

PGA - DKT 940003-64
RECONCILE PGA REVENUE TO G/L
9-30-94

Jgm 11/1/94
Hann 11/17/94

SUMMARY OF COST OF GAS



SPECIFIED
CONFIDENTIAL

27-Oct-84

ACCT#	DESCRIPTION	DEC 81	NOV 81	OCT 81	SEP 81	AUG 81	JUL 81	JUN 81	MAY 81	APR 81	MAR 81	FEB 81	JAN 81	DEC 80	NOV 80	OCT 80	SEP 80	AUG 80	JUL 80	JUN 80	MAY 80	APR 80	MAR 80	FEB 80	JAN 80	DEC 79	NOV 79	OCT 79	SEP 79	AUG 79	JUL 79	JUN 79	MAY 79	APR 79	MAR 79	FEB 79	JAN 79	DEC 78	NOV 78	OCT 78	SEP 78	AUG 78	JUL 78	JUN 78	MAY 78	APR 78	MAR 78	FEB 78	JAN 78	DEC 77	NOV 77	OCT 77	SEP 77	AUG 77	JUL 77	JUN 77	MAY 77	APR 77	MAR 77	FEB 77	JAN 77	DEC 76	NOV 76	OCT 76	SEP 76	AUG 76	JUL 76	JUN 76	MAY 76	APR 76	MAR 76	FEB 76	JAN 76	DEC 75	NOV 75	OCT 75	SEP 75	AUG 75	JUL 75	JUN 75	MAY 75	APR 75	MAR 75	FEB 75	JAN 75	DEC 74	NOV 74	OCT 74	SEP 74	AUG 74	JUL 74	JUN 74	MAY 74	APR 74	MAR 74	FEB 74	JAN 74	DEC 73	NOV 73	OCT 73	SEP 73	AUG 73	JUL 73	JUN 73	MAY 73	APR 73	MAR 73	FEB 73	JAN 73	DEC 72	NOV 72	OCT 72	SEP 72	AUG 72	JUL 72	JUN 72	MAY 72	APR 72	MAR 72	FEB 72	JAN 72	DEC 71	NOV 71	OCT 71	SEP 71	AUG 71	JUL 71	JUN 71	MAY 71	APR 71	MAR 71	FEB 71	JAN 71	DEC 70	NOV 70	OCT 70	SEP 70	AUG 70	JUL 70	JUN 70	MAY 70	APR 70	MAR 70	FEB 70	JAN 70	DEC 69	NOV 69	OCT 69	SEP 69	AUG 69	JUL 69	JUN 69	MAY 69	APR 69	MAR 69	FEB 69	JAN 69	DEC 68	NOV 68	OCT 68	SEP 68	AUG 68	JUL 68	JUN 68	MAY 68	APR 68	MAR 68	FEB 68	JAN 68	DEC 67	NOV 67	OCT 67	SEP 67	AUG 67	JUL 67	JUN 67	MAY 67	APR 67	MAR 67	FEB 67	JAN 67	DEC 66	NOV 66	OCT 66	SEP 66	AUG 66	JUL 66	JUN 66	MAY 66	APR 66	MAR 66	FEB 66	JAN 66	DEC 65	NOV 65	OCT 65	SEP 65	AUG 65	JUL 65	JUN 65	MAY 65	APR 65	MAR 65	FEB 65	JAN 65	DEC 64	NOV 64	OCT 64	SEP 64	AUG 64	JUL 64	JUN 64	MAY 64	APR 64	MAR 64	FEB 64	JAN 64	DEC 63	NOV 63	OCT 63	SEP 63	AUG 63	JUL 63	JUN 63	MAY 63	APR 63	MAR 63	FEB 63	JAN 63	DEC 62	NOV 62	OCT 62	SEP 62	AUG 62	JUL 62	JUN 62	MAY 62	APR 62	MAR 62	FEB 62	JAN 62	DEC 61	NOV 61	OCT 61	SEP 61	AUG 61	JUL 61	JUN 61	MAY 61	APR 61	MAR 61	FEB 61	JAN 61	DEC 60	NOV 60	OCT 60	SEP 60	AUG 60	JUL 60	JUN 60	MAY 60	APR 60	MAR 60	FEB 60	JAN 60	DEC 59	NOV 59	OCT 59	SEP 59	AUG 59	JUL 59	JUN 59	MAY 59	APR 59	MAR 59	FEB 59	JAN 59	DEC 58	NOV 58	OCT 58	SEP 58	AUG 58	JUL 58	JUN 58	MAY 58	APR 58	MAR 58	FEB 58	JAN 58	DEC 57	NOV 57	OCT 57	SEP 57	AUG 57	JUL 57	JUN 57	MAY 57	APR 57	MAR 57	FEB 57	JAN 57	DEC 56	NOV 56	OCT 56	SEP 56	AUG 56	JUL 56	JUN 56	MAY 56	APR 56	MAR 56	FEB 56	JAN 56	DEC 55	NOV 55	OCT 55	SEP 55	AUG 55	JUL 55	JUN 55	MAY 55	APR 55	MAR 55	FEB 55	JAN 55	DEC 54	NOV 54	OCT 54	SEP 54	AUG 54	JUL 54	JUN 54	MAY 54	APR 54	MAR 54	FEB 54	JAN 54	DEC 53	NOV 53	OCT 53	SEP 53	AUG 53	JUL 53	JUN 53	MAY 53	APR 53	MAR 53	FEB 53	JAN 53	DEC 52	NOV 52	OCT 52	SEP 52	AUG 52	JUL 52	JUN 52	MAY 52	APR 52	MAR 52	FEB 52	JAN 52	DEC 51	NOV 51	OCT 51	SEP 51	AUG 51	JUL 51	JUN 51	MAY 51	APR 51	MAR 51	FEB 51	JAN 51	DEC 50	NOV 50	OCT 50	SEP 50	AUG 50	JUL 50	JUN 50	MAY 50	APR 50	MAR 50	FEB 50	JAN 50	DEC 49	NOV 49	OCT 49	SEP 49	AUG 49	JUL 49	JUN 49	MAY 49	APR 49	MAR 49	FEB 49	JAN 49	DEC 48	NOV 48	OCT 48	SEP 48	AUG 48	JUL 48	JUN 48	MAY 48	APR 48	MAR 48	FEB 48	JAN 48	DEC 47	NOV 47	OCT 47	SEP 47	AUG 47	JUL 47	JUN 47	MAY 47	APR 47	MAR 47	FEB 47	JAN 47	DEC 46	NOV 46	OCT 46	SEP 46	AUG 46	JUL 46	JUN 46	MAY 46	APR 46	MAR 46	FEB 46	JAN 46	DEC 45	NOV 45	OCT 45	SEP 45	AUG 45	JUL 45	JUN 45	MAY 45	APR 45	MAR 45	FEB 45	JAN 45	DEC 44	NOV 44	OCT 44	SEP 44	AUG 44	JUL 44	JUN 44	MAY 44	APR 44	MAR 44	FEB 44	JAN 44	DEC 43	NOV 43	OCT 43	SEP 43	AUG 43	JUL 43	JUN 43	MAY 43	APR 43	MAR 43	FEB 43	JAN 43	DEC 42	NOV 42	OCT 42	SEP 42	AUG 42	JUL 42	JUN 42	MAY 42	APR 42	MAR 42	FEB 42	JAN 42	DEC 41	NOV 41	OCT 41	SEP 41	AUG 41	JUL 41	JUN 41	MAY 41	APR 41	MAR 41	FEB 41	JAN 41	DEC 40	NOV 40	OCT 40	SEP 40	AUG 40	JUL 40	JUN 40	MAY 40	APR 40	MAR 40	FEB 40	JAN 40	DEC 39	NOV 39	OCT 39	SEP 39	AUG 39	JUL 39	JUN 39	MAY 39	APR 39	MAR 39	FEB 39	JAN 39	DEC 38	NOV 38	OCT 38	SEP 38	AUG 38	JUL 38	JUN 38	MAY 38	APR 38	MAR 38	FEB 38	JAN 38	DEC 37	NOV 37	OCT 37	SEP 37	AUG 37	JUL 37	JUN 37	MAY 37	APR 37	MAR 37	FEB 37	JAN 37	DEC 36	NOV 36	OCT 36	SEP 36	AUG 36	JUL 36	JUN 36	MAY 36	APR 36	MAR 36	FEB 36	JAN 36	DEC 35	NOV 35	OCT 35	SEP 35	AUG 35	JUL 35	JUN 35	MAY 35	APR 35	MAR 35	FEB 35	JAN 35	DEC 34	NOV 34	OCT 34	SEP 34	AUG 34	JUL 34	JUN 34	MAY 34	APR 34	MAR 34	FEB 34	JAN 34	DEC 33	NOV 33	OCT 33	SEP 33	AUG 33	JUL 33	JUN 33	MAY 33	APR 33	MAR 33	FEB 33	JAN 33	DEC 32	NOV 32	OCT 32	SEP 32	AUG 32	JUL 32	JUN 32	MAY 32	APR 32	MAR 32	FEB 32	JAN 32	DEC 31	NOV 31	OCT 31	SEP 31	AUG 31	JUL 31	JUN 31	MAY 31	APR 31	MAR 31	FEB 31	JAN 31	DEC 30	NOV 30	OCT 30	SEP 30	AUG 30	JUL 30	JUN 30	MAY 30	APR 30	MAR 30	FEB 30	JAN 30	DEC 29	NOV 29	OCT 29	SEP 29	AUG 29	JUL 29	JUN 29	MAY 29	APR 29	MAR 29	FEB 29	JAN 29	DEC 28	NOV 28	OCT 28	SEP 28	AUG 28	JUL 28	JUN 28	MAY 28	APR 28	MAR 28	FEB 28	JAN 28	DEC 27	NOV 27	OCT 27	SEP 27	AUG 27	JUL 27	JUN 27	MAY 27	APR 27	MAR 27	FEB 27	JAN 27	DEC 26	NOV 26	OCT 26	SEP 26	AUG 26	JUL 26	JUN 26	MAY 26	APR 26	MAR 26	FEB 26	JAN 26	DEC 25	NOV 25	OCT 25	SEP 25	AUG 25	JUL 25	JUN 25	MAY 25	APR 25	MAR 25	FEB 25	JAN 25	DEC 24	NOV 24	OCT 24	SEP 24	AUG 24	JUL 24	JUN 24	MAY 24	APR 24	MAR 24	FEB 24	JAN 24	DEC 23	NOV 23	OCT 23	SEP 23	AUG 23	JUL 23	JUN 23	MAY 23	APR 23	MAR 23	FEB 23	JAN 23	DEC 22	NOV 22	OCT 22	SEP 22	AUG 22	JUL 22	JUN 22	MAY 22	APR 22	MAR 22	FEB 22	JAN 22	DEC 21	NOV 21	OCT 21	SEP 21	AUG 21	JUL 21	JUN 21	MAY 21	APR 21	MAR 21	FEB 21	JAN 21	DEC 20	NOV 20	OCT 20	SEP 20	AUG 20	JUL 20	JUN 20	MAY 20	APR 20	MAR 20	FEB 20	JAN 20	DEC 19	NOV 19	OCT 19	SEP 19	AUG 19	JUL 19	JUN 19	MAY 19	APR 19	MAR 19	FEB 19	JAN 19	DEC 18	NOV 18	OCT 18	SEP 18	AUG 18	JUL 18	JUN 18	MAY 18	APR 18	MAR 18	FEB 18	JAN 18	DEC 17	NOV 17	OCT 17	SEP 17	AUG 17	JUL 17	JUN 17	MAY 17	APR 17	MAR 17	FEB 17	JAN 17	DEC 16	NOV 16	OCT 16	SEP 16	AUG 16	JUL 16	JUN 16	MAY 16	APR 16	MAR 16	FEB 16	JAN 16	DEC 15	NOV 15	OCT 15	SEP 15	AUG 15	JUL 15	JUN 15	MAY 15	APR 15	MAR 15	FEB 15	JAN 15	DEC 14	NOV 14	OCT 14	SEP 14	AUG 14	JUL 14	JUN 14	MAY 14	APR 14	MAR 14	FEB 14	JAN 14	DEC 13	NOV 13	OCT 13	SEP 13	AUG 13	JUL 13	JUN 13	MAY 13	APR 13	MAR 13	FEB 13	JAN 13	DEC 12	NOV 12	OCT 12	SEP 12	AUG 12	JUL 12	JUN 12	MAY 12	APR 12	MAR 12	FEB 12	JAN 12	DEC 11	NOV 11	OCT 11	SEP 11	AUG 11	JUL 11	JUN 11	MAY 11	APR 11	MAR 11	FEB 11	JAN 11	DEC 10	NOV 10	OCT 10	SEP 10	AUG 10	JUL 10	JUN 10	MAY 10	APR 10	MAR 10	FEB 10	JAN 10	DEC 09	NOV 09	OCT 09	SEP 09	AUG 09	JUL 09	JUN 09	MAY 09	APR 09	MAR 09	FEB 09	JAN 09	DEC 08	NOV 08	OCT 08	SEP 08	AUG 08	JUL 08	JUN 08	MAY 08	APR 08	MAR 08	FEB 08	JAN 08	DEC 07	NOV 07	OCT 07	SEP 07	AUG 07	JUL 07	JUN 07	MAY 07	APR 07	MAR 07	FEB 07	JAN 07	DEC 06	NOV 06	OCT 06	SEP 06	AUG 06	JUL 06	JUN 06	MAY 06	APR 06	MAR 06	FEB 06	JAN 06	DEC 05	NOV 05	OCT 05	SEP 05	AUG 05	JUL 05	JUN 05	MAY 05	APR 05	MAR 05	FEB 05	JAN 05	DEC 04	NOV 04	OCT 04	SEP 04	AUG 04	JUL 04	JUN 04	MAY 04	APR 04	MAR 04	FEB 04	JAN 04	DEC 03	NOV 03	OCT 03	SEP 03	AUG 03	JUL 03	JUN 03	MAY 03	APR 03	MAR 03	FEB 03	JAN 03	DEC 02	NOV 02	OCT 02	SEP 02	AUG 02	JUL 02	JUN 02	MAY 02	APR 02	MAR 02	FEB 02	JAN 02	DEC 01	NOV 01	OCT 01	SEP 01	AUG 01	JUL 01	JUN 01	MAY 01	APR 01	MAR 01	FEB 01	JAN 01	DEC 00	NOV 00	OCT 00	SEP 00	AUG 00	JUL 00	JUN 00	MAY 00	APR 00	MAR 00	FEB 00	JAN 00	DEC 99	NOV 99	OCT 99	SEP 99	AUG 99	JUL 99	JUN 99	MAY 99	APR 99	MAR 99	FEB 99	JAN 99	DEC 98	NOV 98	OCT 98	SEP 98	AUG 98	JUL 98	JUN 98	MAY 98	APR 98	MAR 98	FEB 98	JAN 98	DEC 97	NOV 97	OCT 97	SEP 97	AUG 97	JUL 97	JUN 97	MAY 97	APR 97	MAR 97	FEB 97	JAN 97	DEC 96	NOV 96	OCT 96	SEP 96	AUG 96	JUL 96	JUN 96	MAY 96	APR 96	MAR 96	FEB 96	JAN 96	DEC 95	NOV 95	OCT 95	SEP 95	AUG 95	JUL 95	JUN 95	MAY 95	APR 95	MAR 95	FEB 95	JAN 95	DEC 94	NOV 94	OCT 94	SEP 94	AUG 94	JUL 94	JUN 94	MAY 94	APR 94	MAR 94	FEB 94	JAN 94	DEC 93	NOV 93	OCT 93	SEP 93	AUG 93	JUL 93	JUN 93	MAY 93	APR 93	MAR 93	FEB 93	JAN 93	DEC 92	NOV 92	OCT 92	SEP 92	AUG 92	JUL 92	JUN 92	MAY 92	APR 92	MAR 92	FEB 92	JAN 92	DEC 91	NOV 91	OCT 91	SEP 91	AUG 91	JUL 91	JUN 91	MAY 91	APR 91	MAR 91	FEB 91	JAN 91	DEC 90	NOV 90	OCT 90	SEP 90	AUG 90	JUL 90	JUN 90	MAY 90	APR 90	MAR 90	FEB 90	JAN 90	DEC 89	NOV 89	OCT 89	SEP 89	AUG 89	JUL 89	JUN 89	MAY 89	APR 89	MAR 89	FEB 89	JAN 89	DEC 88	NOV 88	OCT 88	SEP 88	AUG 88	JUL 88	JUN 88	MAY 88	APR 88	MAR 88	FEB 88	JAN 88	DEC 87	NOV 87	OCT 87	SEP 87	AUG 87	JUL 87	JUN 87	MAY 87	APR 87	MAR 87	FEB 87	JAN 87	DEC 86	NOV 86	OCT 86	SEP 86	AUG 86	JUL 86	JUN 86	MAY 86	APR 86	MAR 86	FEB 86	JAN 86	DEC 85	NOV 85	OCT 85	SEP 85	AUG 85	JUL 85	JUN 85	MAY 85	APR 85	MAR 85	FEB 85	JAN 85	DEC 84	NOV 84	OCT 84	SEP 84	AUG 84	JUL 84	JUN 84	MAY 84	APR 84	MAR 84	FEB 8
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COMPANY: PEOPLES GAS SYSTEM, INC.
 SUBJECT: 6-MONTH SUMMARY OF GAS PURCHASES
 PERIOD: OCTOBER 1993 - MARCH 1994
 ALDITOR: J. McPHERSON

PGA ALDIT
 DKT 940003-GJ
 FILENAME: 43ASLH
 RANGE: A1..P65

SPECIFIED CONFIDENTIAL

AGBIT
 STEP
 II 415

	(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
COST OF PURCHASED GAS							
-----PIPELINE-----							
1 COMMODITY	278,992	41,640	43,028	43,028	38,864	43,028	488,580
2 DEMAND	503,243	0	0	0	0	0	503,243
3	0	0	0	0	0	0	0
4 OVERRUN	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	850,954	129,815	149,050	132,359	88,360	106,284	1,456,822
LESS END-USE CONTRACT							
6 DEMAND	58,988	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	589,432	573,146	459,700	386,447	3,506,183
8 b. COMMODITY Other	5,360,475	6,370,940	8,673,963	9,268,237	8,409,200	8,145,850	46,228,665
8 c. ALERT DAY CHARGES	0	0	0	0	177,959	0	177,959
9 DEMAND	2,055,170	3,200,909	3,476,367	3,114,794	3,002,830	3,294,968	18,144,338
10 SCHEDULING PENALTIES	16,349	(14,541)	0	0	0	0	1,808
10 a. NO NOTICE/MARK. DEL. IMBALANCE	0	0	0	0	0	24,840	24,840
10 b. CASHOUT OF PRE 636 IMBALANCE	0	0	0	0	0	(38,565)	(38,565)
11 OVERRUN	0	0	0	0	148,647	0	148,647
11 a. TOTAL GROSS COSTS (Agree w/ G/L, W/P 44)	9,188,159	10,279,370	12,888,812	13,088,036	12,286,696	11,919,824	69,650,897
LESS END-USE CONTRACT							
12 COMMODITY Pipeline	468,454	173,712	197,259	205,404	157,570	201,288	1,403,687
13 DEMAND	959,800	800,592	834,125	945,489	749,348	934,609	5,223,963
13 a. OTHER	0	1,808	0	617,512	27,008	111,111	755,631
14 SCHEDULING PENALTIES	0	0	0	0	0	0	1,808
14 a. NET NO NOTICE IMBALANCE	0	0	0	0	61,028	0	61,028
15 TOTAL TRANS COST (8a+8b+9+10+11)-(12+13+14)	6,908,951	9,173,443	11,708,378	11,187,272	11,203,382	10,566,532	60,747,958
16 TOTAL PIPELINE AND TRANSP (7+15)	7,700,917	9,302,497	11,857,428	11,319,631	11,291,742	10,672,816	62,145,031
17 SECOND PRIOR MONTH PURCH ADJ (OPTIONAL)	0	0	0	0	0	0	0
18 TOTAL COST (16+17)	7,700,917	9,302,497	11,857,428	11,319,631	11,291,742	10,672,816	62,145,031
19 NET UNBILLED	41A 145,835	286,790	432,007	835,279	(681,263)	(143,572)	875,076
20 COMPANY USE	43-2A 43,972	10,965	7,141	6,112	5,441	6,659	46,290
21 TOTAL SALES	41A 7,670,919	8,469,362	9,766,403	12,253,716	8,800,503	9,255,912	56,216,815

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

PURCHASED GAS COST-PIPELINE	Ln 7	791,966	129,054	149,050	132,359	88,360	106,284	1,397,073
LESS:								
COMPANY USE	Ln 20	(9,972)	(10,965)	(7,141)	(6,112)	(5,441)	(6,659)	(46,290)
PURCHASED GAS COST-TRANSPORT	Ln 15	781,994	118,089	141,909	126,247	82,919	99,625	1,350,783
TOTAL PURCH GAS FOR TRUE-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 TRUE-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

43-1A

2A (inf) Calc
 2A (of 2) 4/19-21

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

SOURCE - AS REFERENCED

43 A

Account
II 415

POA AUDIT
DIT 94003-01
FILLMORE: GAZAM
RANGE: A1..860

**SPECIFIED
CONFIDENTIAL**

COMPANY: PEOPLES GAS SYSTEM, INC.
SUBJECT: 6-MONTH SUMMARY OF GAS PURCHASES
PERIOD: APRIL 1994 - SEPTEMBER 1994
AUDITOR: J. NICHOLSON from 11/23/94

	COST OF PURCHASED GAS					
	(col. 1) APRIL	(col. 2) MAY	(col. 3) JUNE	(col. 4) JULY	(col. 5) AUGUST	(col. 6) SEPTEMBER
-----PIPELINE-----						
1 COMMODITY	637,585	599,872	347,221	390,526	290,904	392,115
2 NO NOTICE SERVICE	41,640	43,028	43,028	43,028	43,028	41,640
3 SALES SERVICE	0	1,030,770	1,442,356	1,343,447	1,330,691	980,092
4 COMMODITY (Other)	5,950,899	5,587,588	4,062,453	3,406,692	3,289,186	3,175,348
5 DEMAND	3,212,248	3,031,378	2,564,917	2,392,918	2,208,221	2,067,982
6 OTHER	(5,414)	26,126	2,817	(67,365)	31,653	37,572
6 A. GROSS PIPELINE COSTS (Gross w/ G/L, W/P 448)	9,836,958	10,204,758	8,753,414	7,529,246	7,003,743	6,895,719
LESS END-USE CONTRACT						
7 COMMODITY (Pipeline)	178,226	191,328	160,110	178,478	165,920	144,891
8 DEMAND	900,957	955,478	983,432	1,024,355	887,728	949,259
9 OTHER	3,483	(48,901)	161,995	132,730	(180,280)	(138,457)
11 TOTAL NET COST OF GAS PURCH (6a - 7-9-9-10)	8,754,752	9,196,458	7,446,083	6,207,443	6,220,307	5,717,890
12 NET UNBILLED	41 8	(551,032)	(54,671)	(98,531)	(85,126)	(88,313)
13 COMPANY USE	43-28	6,271	5,871	10,133	10,546	8,931
14 TOTAL TIERED SALES	41 8	7,757,419	8,524,681	7,909,754	6,433,884	6,333,442
SUMMARY OF COMPUTATION OF GAS COST FOR CALCULATION OF TIE-UP						
PURCHASED GAS COST-PIPELINE	Ln 11	8,754,752	9,196,458	7,446,083	6,207,443	6,220,307
LESS:						
COMPANY USE	Ln 20	(6,271)	(5,871)	(10,133)	(8,280)	(10,546)
TOTAL PURCH GAS FOR TIE-UP (STAFF)		8,748,481	9,190,587	7,435,948	6,199,233	6,209,761
TOTAL PURCH GAS FOR TIE-UP (CO) Sch A-2, Ln. 3)		8,748,480	9,190,586	7,435,948	6,199,234	6,209,761
DIFFERENCE	1	1	1	0	0	0

SOURCE: AS REFERENCED

W/P 438

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

SOURCE - AS NOTED

43B

PEOPLES GAS SYSTEM, INC.

PGA DKT 940003 GU

10m 1/2/94
Bal 11/25/94

Audit Step

Cost of Gas

IIA 4a

9-30-94

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.		338,220	29a	24,840.40	10a 804-05
3 FTS-1	DEMAND	71,407,290	29	3,028,748.28	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	48,434,830	28a	490,885.87	7a 804-05
7 FTS-1	COMMODITY	0	-	0.00	-
8 TOTAL FGT		127,377,110		\$5,847,803.53	
9 SEMINOLE GAS	COMMODITY	3,228,570	28b	722,108.37	8b 801-01
10 SEMINOLE GAS	TRANS/COMM.	2,652,810	28a	(136,594.57)	8a 804-05
11 SEMINOLE GAS	TRANS/DEMAND	3,116,500	29	172,865.20	9 804-05
12 SUNRISE	COMMODITY	9,487	25	4,321.81	5 804-02
13 CITY OF ST. PETERSBURG	COMMODITY	0	25	344.59	5 804-02
14 SFCA	COMMODITY	0		7,888.80	8a 804-05
15 SFCA	DEMAND	0		34,397.57	9 804-05
16 NO NOTICE/MARK. DEL. BOOKOUTS		0.00	32b	0.00	14a 804-05
17 SONAT CASHOUT OF PRE-438 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				84,208.82	5 804-01
21 AMOCO PRODUCTION COMPANY	COMMODITY	100,000	28b	21,900.00	8b 801-01
22 ASSOCIATED NAT. GAS	COMMODITY	200,000	28b	39,000.00	8b 801-01
23 CALCASIEU GATHERING	COMMODITY	8,738,430	28b	1,488,022.76	8b 801-01
24 CHEVRON U. S. A.	COMMODITY	8,390,300	28b	1,143,800.00	8b 801-01
25 CITRUS MARKETING COMPANIES	COMMODITY	4,800,000	28b	1,093,960.00	8b 801-01
26 COASTAL GAS MARKETING	COMMODITY	1,200,000	28b	319,800.00	8b 801-01
27 HADSON GAS SYSTEM	COMMODITY	1,180,000	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	1,391,208.42	8b 801-01
30 TRANSCO PIPELINE	COMMODITY	1,713,880	28b	351,540.40	8b 801-01
31 FEB ACCRUAL ADJ	COMMODITY	(873,920)	28b	(146,781.57)	8b 801-01
32 HADSON GAS SYSTEM	COMMODITY *	50,000	28b	12,500.00	8b 801-01
33 SEMINOLE GAS	COMMODITY *	0	28b	(148.56)	8b 801-01
34 SEMINOLE GAS	TRANS/COMM. *	0	28a	23,359.89	8a 804-05
35 SEMINOLE GAS	TRANS/DEMAND *	0	29	(644.20)	9 804-05
36 GASMARK, LTD.	COMMODITY **	(4,888)	28b	(1,171.20)	8b 801-01
37 TOTAL		167,712,061		\$11,919,824.89	
*PRIOR MONTH ADJUSTMENT				4.11	
**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 PERFORMED. ALL ADJUSTMENTS WERE MADE IN PERIOD RECEIVED OR NOTIFIED.

SOURCE - PRC IN MONTHLY FILING

43-1A

PEOPLES GAS SYSTEM, INC.

P.G.S. - DKT 740003 GL

COST OF GAS

Sum 10/27/94
HGM 1/28/94

AUGUST STEP

9-30-94

II B 45

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	18	\$41,640.00	2 804-08
2 FTS-1 RESERVATION CHARGE	DEMAND	36,180,600	19	1,588,870.65	5 804-08
3 FTS-1 USAGE CHARGE	COMM. PIPELINE	36,467,690	15	282,202.68	1 804-05
4 PTS-1 USAGE CHARGE	COMM. PIPELINE	833,240	15	38,478.25	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	5 804-08
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	(79,030.80)	6 804-05
8 TOTAL FG T		79,491,430		\$1,827,691.89	
10 SEMINOLE GAS	COMM. OTHER	3,496,490	18	\$18,948.05	4 801-01
11 SEMINOLE GAS	COMM. PIPELINE	10,636,290	15	85,213.22	1 804-05
12 SEMINOLE GAS	DEMAND	4,278,400	19	448,783.17	5 804-05
13 SUNRISE	COMM. OTHER	12,833	18	5,790.74	4 804-02
14 SFCA	COMM. PIPELINE	1,218,160	15	5,737.00	1 804-05
15 SFCA	DEMAND	1,218,160	19	52,622.58	5 804-05
16 BOOKOUTS	COMM. OTHER	(91,680)	18	(20,478.17)	4 804-05
17 SCHEDULING PENALTIES	OTHER**			(2,065.84)	6 804-06
18 LEGAL FEES	OTHER			64,618.85	6 804-04
19 ADMINISTRATIVE COSTS	OTHER		43-1	64,049.54	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	182,048.80	4 801-01
22 CALCASIEU GATHERING SYSTEM	SWING-DEMAND			44,599.80	3 801-01
23 CALCASIEU GATHERING SYSTEM	SWING-COMM.	3,180,000	17	463,900.00	3 801-01
24 CHEVRON U.S.A.	COMM. OTHER	5,400,000	18	1,208,600.00	4 801-01
25 CITRUS MARKETING COMPANIES	COMM. OTHER	5,837,000	18	1,201,042.80	4 801-01
26 NORTH CANADIAN MARKETING	COMM. OTHER	33,380	18	4,207.28	4 801-01
27 NATURAL GAS CLEARINGHOUSE	COMM. OTHER	81,670	18	10,234.18	4 801-01
28 NATURAL GAS CLEARINGHOUSE	SWING-DEMAND			39,094.93	3 801-01
29 NATURAL GAS CLEARINGHOUSE	SWING-COMM.	3,007,810	17	430,682.23	3 801-01
30 AUGUST ACCRUAL ADJ.	COMM. OTHER	0	18	42,612.23	4 801-01
31 NATURAL GAS CLEARINGHOUSE	COMM. OTHER*	0	18	(5,905.43)	4 801-01
32 SEMINOLE GAS	COMM. OTHER*	0	18	(2,938.00)	4 801-01
33 SEMINOLE GAS	COMM. PIPELINE*	0	18	(118.77)	1 804-05
34 TOTAL		119,029,462		\$6,692,719.51	
				T 43 B	

*PRIOR MONTH ADJUSTMENT

**PRIOR PERIOD ADJUSTMENT

✓ - VOUCHER TO INVOICE OR OTHER SUPPORTING DOCUMENTATION

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

SOURCE - PBE FILING

43-13

COMPANY: PEOPLES GAS SYSTEM, INC.
 SUBJECT: PCA ACCOUNTS FROM G.P.
 PERIOD: 12 MONTHS ENDED 9/30/74
 ADITOR: J. NEMPERSON

Open 11/24/74
HNK

PCA ADIT
 DOCKET #4003-01
 PAGE: 11,000
 FOLDER: 6812

**SPECIFIED
 CONFIDENTIAL**

Hour Problem
 STEP

II B 2

A/C NO. A/C TITLE
 801.1 FIELD LINE-TRANSPORT STS SUP
 804.1 DEMAND OR RESERV. CHG - (P) (pipe line)
 804.2 COMMODITY CHARGE - (P)
 804.3 OVERSEAN CHARGE - (P)
 804.4 OTHER PURCHASES - (P)
 804.5 DEMAND OR RESERV. CHG - (TRANS)
 804.6 SCHEDULING PENALTIES
 804.7 DEMAND OR RESERVATION (TSS)
 804.8 OVERSEAN, ETC (EOP-USE)

ADJUSTMENTS (see W/P 44-1)

	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	SIX MONTH TOTAL
801.1	4,211,096	7,433,908	9,234,708	8,082,410	8,114,282	8,144,256	46,143,619
804.1	540,751	40,982	42,619	43,982	42,942	56,209	789,095
804.2	279,859	3,971	10,344	4,433	3,842	4,399	306,849
804.3	30,343	40,841	55,439	39,285	2,712	2,649	171,269
804.4	3,043,934	3,854,796	3,911,990	3,756,297	3,957,979	3,722,742	22,287,738
804.5	16,349	(16,349)	0	0	0	0	0
804.6	0	0	0	0	0	0	0
804.7	0	0	0	0	0	0	0
804.8	0	0	0	0	0	0	0
ADJUSTMENTS	8,123,130	11,340,299	13,375,100	12,708,039	12,121,757	11,920,355	69,598,590
	(1,050,028)	(1,050,028)	(443,909)	(443,909)	(443,909)	(443,909)	(10,529)
	1	2,881	(2,881)	(100,911)	81,028	(1)	62,653
	0	1,888	1	(1)	(1)	(1)	0
TOTAL	9,186,159	10,279,270	12,880,812	13,088,056	12,286,696	11,979,804	69,650,896

To 43A
 Ln 11x

A/C NO. A/C TITLE
 801.1 FIELD LINE-TRANSPORT STS SUP
 804.1 DEMAND OR RESERV. CHG - (P) (pipe line)
 804.2 COMMODITY CHARGE - (P)
 804.3 OVERSEAN CHARGE - (P)
 804.4 OTHER PURCHASES - (P)
 804.5 DEMAND OR RESERV. CHG - (TRANS)
 804.6 SCHEDULING PENALTIES
 804.7 DEMAND OR RESERVATION (TSS)
 804.8 OVERSEAN, ETC (EOP-USE)

ADJUSTMENTS (see W/P 44-1)

	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	SIX MONTH TOTAL
801.1	6,198,117	6,809,992	5,900,697	4,656,678	3,618,132	4,069,723	31,282,749
804.1	40,379	40,806	47,949	43,906	48,104	54,650	275,194
804.2	5,244	5,982	4,632	5,911	5,632	5,791	33,132
804.3	0	0	0	0	0	0	0
804.4	40,085	20,105	24,291	36,048	24,767	64,619	209,915
804.5	3,689,636	3,248,241	3,143,972	2,753,940	3,220,768	2,487,827	18,392,384
804.6	0	0	0	0	0	0	0
804.7	0	0	0	0	0	0	0
804.8	0	0	0	0	0	0	0
ADJUSTMENTS	9,895,441	10,125,044	9,121,561	7,297,883	7,125,403	6,599,994	50,161,308
	(67,034)	102,678	(285,468)	(132,185)	(93,783)	0	(333,694)
	10,530	67,034	(102,678)	285,468	32,185	93,783	366,124
	1	0	(1)	0	0	0	0
TOTAL	9,828,938	10,294,758	8,733,414	7,529,246	7,003,743	6,693,719	50,171,838

To 43B
 Ln 12x

SOURCE: GENERAL LEDGER

PEOPLES GAS SYSTEM, INC.


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

Jan 4/54
 Mar 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	
	1. Purchase from 3rd party supplier included in PGA filing; but, not booked until Nov '93 - Gas Sales Marketing System		1,065,026	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 - Gas Sales Marketing System		(1,065,026)	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 Sample Gas Marketing	\$969,092		
	5. Less accrued gas purchases/transp. costs- Marketing	1,453,000	(483,906)	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 Sample Gas Marketing	\$996,089		
	7. Less accrued gas purchases/transp. costs- Marketing	1,000,000	(103,911)	44
	7. Prior month adjustment Sample Gas Marketing		483,906	
		PGA Filing		\$13,088,036
Feb '94	Total Expenses Booked		\$12,121,757	
	8. Prior month adjustment Sample Gas Marketing		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 Sample Gas Marketing		(10,530)	44
	10. Less accrued transportation costs-SFCA Sample Gas Marketing			
	Rounding		-1	
		PGA Filing		\$11,919,824

* INCLUDED ON SCHA A-1 UNDER END USER COSTS

Next Page

44-1
 (1 OF 3)

SOURCE: PBC; DDCREG #3

PEOPLES GAS SYSTEM, INC.

PGA DKT 940003-64
 G/L RECONCILIATION
 9-30-94

Jim 10/16/94
 H 11/17/94

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

25-Oct-94



Mar '94	Total Expenses Booked		\$11,930,355	
	10. Transportation costs- SFCA-included in PGA filing			
	10. Less accrued transportation costs-SFCA			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	\$822,968		
	11. Less accrued gas purchases/transp. costs-	890,000	(67,034)	44
	11. Prior month adjustment-SFCA		10,330	
	Rounding		1	
	PGA Filing		\$9,836,958	
May '94	Total Expenses Booked		\$10,125,048	
	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		\$10,294,759	
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	\$1,539,895		
	14. Less accrued gas purchases/transp. costs-	1,572,000	(32,105)	44
	14. Prior month adjustment		265,468	
	PGA Filing		\$7,529,246	

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PEOPLES GAS SYSTEM, INC.

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

Jan 11/14/94
 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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**SPECIFIED
 CONFIDENTIAL**

16-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- Marketing	Seminole Gas Marketing	2,149,107	(93,765)	44
	15. Prior month adjustment	Seminole Gas Marketing		32,105	
	Rounding			1	
	PGA Filing			\$7,083,743	
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