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(IN REPLY REFER TO)

January 19, 1998

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

Via Federal Express

Re: Docket No. ~~980003-GU~~ - Purchased Gas Adjustment
(PGA) Clause - Request for Confidential Treatment

Dear Ms. Bayo:

We submit herewith on behalf of Peoples Gas System, its purchased gas adjustment filing for the month of December 1997 (consisting of (a) Schedules A-1, A-1 Supporting Detail, A-2, A-3, A-4, A-5, and A-6, (b) its Open Access Gas Purchased Report for the month, (c) invoices covering Peoples' gas purchases for the month, (d) its Accruals for Gas Purchased Report, (e) its Actual/Accrual Reconciliation for Gas Purchased Report (and invoices thereto) and (f) invoices reflecting prior period adjustments and FGT Refunds (if any)), and request confidential treatment of portions thereof.

This request is made pursuant to Section 366.093, Florida Statutes, for the reasons detailed in the document entitled "Peoples Gas System's Request for Confidential Treatment", the original and 5 copies of which are also enclosed herewith for filing. The sensitive information contained in the enclosed documents has been shaded in grey or highlighted in yellow.

We enclose a high density computer diskette containing the enclosed request (IBM DOS 4.0, WP5.1) as required by the Commission's rules.

Finally, we enclose for filing 10 "public" copies of the documents identified above on which the sensitive information has been whited out.

Please acknowledge your receipt and filing of the enclosures by stamping the duplicate copy of this letter which is enclosed and returning the same to the undersigned.

Thank you for your assistance.

Sincerely,

David M. Nicholson

DAVID M. NICHOLSON

DMN
Enclosures
cc: Ms. Angie Llewellyn
Mr. W. Edward Elliott
All Parties of Record

RECEIVED
[Signature]

Request Conf.
DOCUMENT NUMBER - DATE
01046 JAN 20 98

FPSC-RECORDS/REPORTING

DOCUMENT NUMBER - DATE
01048 JAN 20 98
FPSC-RECORDS/REPORTING
[Signature]

DOCUMENT NUMBER - DATE
01047 JAN 20 98
FPSC-RECORDS/REPORTING

ORIGINAL

980003-600

COMPANY: PEOPLES GAS SYSTEM

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE

SCHEDULE A-1

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF:

APRIL 97 through MARCH 98

Page 1 of 3

COST OF GAS PURCHASED	CURRENT MONTH: DECEMBER 97				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
1 COMMODITY (Pipeline)	\$182,762	\$184,958	\$2,196	1.19	\$1,180,856	\$1,183,052	\$2,196	0.19
2 NO NOTICE SERVICE	\$52,238	\$52,238	(\$0)	(0.00)	\$392,615	\$392,615	(\$0)	(0.00)
3 SWING SERVICE	\$1,905,510	\$4,040,684	\$2,135,174	52.84	\$10,741,825	\$12,878,998	\$2,135,174	16.58
4 COMMODITY (Other)	\$7,616,123	\$5,717,874	(\$1,898,249)	(33.20)	\$38,122,750	\$36,224,501	(\$1,898,249)	(5.24)
5 DEMAND	\$3,062,226	\$2,992,364	(\$69,862)	(2.33)	\$23,840,615	\$23,770,753	(\$69,862)	(0.29)
6 OTHER	\$195,780	\$130,000	(\$65,780)	0.00	\$1,037,359	\$971,579	(\$65,780)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	\$42,525	\$49,809	\$7,284	14.62	\$365,418	\$372,702	\$7,284	1.95
8 DEMAND	\$459,315	\$532,568	\$73,251	13.75	\$4,873,055	\$4,946,306	\$73,251	1.48
9 OTHER	(\$10,069)	\$0	\$10,069	0.00	(\$184,248)	(\$174,179)	\$10,069	0.00
10								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$12,522,868	\$12,535,743	\$12,875	0.10	\$70,281,794	\$70,274,670	\$12,875	0.02
12 NET UNBILLED	\$745,215	\$0	(\$745,215)	0.00	\$841,173	\$95,958	(\$745,215)	0.00
13 COMPANY USE	\$8,395	\$0	(\$8,395)	0.00	\$91,107	\$82,712	(\$8,395)	0.00
14 TOTAL THERM SALES	\$10,957,135	\$12,535,743	\$1,578,608	12.59	\$70,082,785	\$71,661,393	\$1,578,608	2.20

FPSC-RECORDS/REPORTING

DOCUMENT NUMBER-DATE
01048 JAN 20 98

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF:

APRIL 97 through MARCH 98

Page 2 of 3

THERMS PURCHASED	CURRENT MONTH: DECEMBER 97				PERIOD TO DATE				
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE		
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%	
15 COMMODITY (Pipeline)(Billing Determinants Only)	41,052,535	42,303,432	1,250,897	2.96	294,084,404	295,335,301	1,250,897	0.42	
16 NO NOTICE SERVICE (Billing Determinants Only)	8,853,910	8,853,910	0	0.00	51,553,910	51,553,910	0	0.00	
17 SWING SERVICE (Commodity)	6,975,070	12,654,820	5,679,750	44.88	38,674,840	44,354,590	5,679,750	12.81	
18 COMMODITY (Other) (Commodity)	24,825,350	17,289,170	(7,536,180)	(43.59)	151,464,408	143,928,228	(7,536,180)	(5.24)	
19 DEMAND (Billing Determinants Only)	73,839,998	59,034,643	(14,805,355)	(25.08)	473,912,616	459,107,261	(14,805,355)	(3.22)	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	10,552,150	12,359,442	1,807,292	14.62	100,101,530	101,908,822	1,807,292	1.77	
22 DEMAND	12,803,060	14,610,352	1,807,292	12.37	119,996,670	121,803,962	1,807,292	1.48	
23 OTHER	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (17+18-23)	31,800,420	29,943,990	(1,856,430)	(6.20)	190,139,248	188,282,818	(1,856,430)	(0.99)	
25 NET UNBILLED	1,802,432	0	(1,802,432)	0.00	1,021,382	(781,050)	(1,802,432)	0.00	
26 COMPANY USE	19,977	0	(19,977)	0.00	233,772	213,795	(19,977)	0.00	
27 TOTAL THERM SALES (24-26 Estimated Only)	24,952,082	29,943,990	4,991,908	18.67	180,225,648	185,217,556	4,991,908	2.70	

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF:

APRIL 97 through MARCH 98

Page 3 of 3

CENTS PER THERM		CURRENT MONTH: DECEMBER 97				PERIOD TO DATE				
		ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE		
			DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%	
28	COMMODITY (Pipeline)	(1/15)	0.00445	0.00437	(0.00008)	(1.82)	0.00402	0.00401	(0.00001)	(0.24)
29	NO NOTICE SERVICE	(2/16)	0.00590	0.00590	(0.00000)	(0.00)	0.00762	0.00762	(0.00000)	(0.00)
30	SWING SERVICE	(3/17)	0.27319	0.31930	0.04611	14.44	0.27775	0.29032	0.01257	4.33
31	COMMODITY (Other)	(4/18)	0.30679	0.33072	0.02393	7.24	0.25169	0.25168	(0.00001)	(0.00)
32	DEMAND	(5/19)	0.04147	0.05069	0.00922	18.18	0.05031	0.05178	0.00147	2.84
33	OTHER	(6/20)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
LESS END-USE CONTRACT										
34	COMMODITY (Pipeline)	(7/21)	0.00403	0.00403	0.00000	0.00	0.00365	0.00366	0.00001	0.18
35	DEMAND	(8/22)	0.03588	0.03645	0.00058	1.58	0.04061	0.04061	(0.00000)	(0.00)
36	OTHER	(9/23)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
37	TOTAL COST OF PURCHASES	(11/24)	0.39380	0.41864	0.02484	5.93	0.36953	0.37324	0.00371	0.99
38	NET UNBILLED	(12/25)	0.41345	0.00000	(0.41345)	0.00	0.82356	0.00000	(0.82356)	0.00
39	COMPANY USE	(13/26)	0.42023	0.00000	(0.42023)	0.00	0.36973	0.00000	(0.36973)	0.00
40	TOTAL COST OF THERMS SOLD	(11/27)	0.50188	0.41864	(0.08324)	(19.88)	0.36985	0.37942	(0.01044)	(2.75)
41	TRUE-UP	(E-4)	(0.00519)	(0.00519)	0.00000	0.00	(0.00519)	(0.00519)	0.00000	0.00
42	TOTAL COST OF GAS	(40+41)	0.49669	0.41345	(0.08324)	(20.13)	0.38466	0.37423	(0.01044)	(2.79)
43	REVENUE TAX FACTOR		1.00376	1.00376	0.00000	0.00	1.00376	1.00376	0.00000	0.00
44	PGA FACTOR ADJUSTED FOR TAXES	(42x43)	0.49855	0.41500	(0.08355)	(20.13)	0.38611	0.37563	(0.01048)	(2.79)
45	PGA FACTOR ROUNDED TO NEAREST .001		49.855	41.500	(8.35499)	(20.13)	38.611	37.563	(1.04769)	(2.79)

COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
1 Commodity Pipeline (FGT)	31,103,230	\$124,233	\$0.00399
2 Commodity Pipeline (SNG./ISO GA)	7,154,060	\$45,315	\$0.00633
3 Cashouts-Peoples' Transportation Customers	987,833	\$4,011	\$0.00406
4 Cashouts-Supplier Aggregation (Test) Program	30,586	\$123	\$0.00403
5 Commodity Pipeline (FGT)-Prior Month Adjustment	20,180	\$81	\$0.00403
6 Commodity Pipeline (SNG./ISO GA)-Prior Month Adjustment	(25,470)	\$2,795	(\$0.10973)
7 Prior Month Adj. With 3rd Party Supplier	1,211,626	\$4,863	\$0.00403
8 Capacity Utilization-Supplier	(960,000)	(\$2,340)	\$0.00244
9 Capacity Utilization-Supplier-Prior Month Adjustment	1,530,480	\$3,660	\$0.00239
10			
11 TOTAL COMMODITY (Pipeline)	41,052,535	\$182,782	\$0.00445
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
12 Swing Service-Demand-3rd Party Suppliers		\$139,868	\$0.00000
13 Swing Service-Commodity-3rd Party Suppliers	6,975,070	\$1,765,622	\$0.25313
14			
15			
16			
17			
18			
19 TOTAL SWING SERVICE	6,975,070	\$1,905,510	\$0.27319
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
20 Purchases from 3rd Party Suppliers	24,014,690	\$7,432,925	\$0.30962
21 City of Sunrise	11,931	\$5,925	\$0.49658
22 Central Florida Gas	3,292	\$1,679	\$0.50994
23 Cashouts-Peoples' Transportation Customers	1,018,910	\$213,083	\$0.20911
24 Cashouts-Supplier Aggregation (Test) Program	31,547	\$5,131	\$0.16265
25 Purchases from 3rd Party Suppliers-Prior Month Adj.	(780,180)	(\$165,464)	\$0.21211
26 Imbalance Cashout-(FGT)-Aug. '97	524,940	\$122,836	\$0.23400
27 Commodity-3rd Party Suppliers-Nov. '97 Accrual Adj.	220	\$48	\$0.21909
28			
29			
29 TOTAL COMMODITY (OTHER)	24,825,350	\$7,618,123	\$0.30879
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
30 Demand (FGT)	65,311,070	\$3,488,327	\$0.04069
31 Demand (SNG/ISO GA)	8,723,000	\$421,214	\$0.04833
32 Temporary Acquisition Reservation Charge-(FGT)	2,319,730	\$87,472	\$0.03771
33 Temporary Reacquisition Credit-(FGT)	(37,657,870)	(\$1,643,530)	\$0.04364
34 Volumetric Reacquisition Credit-(FGT)	(120,280)	(\$4,537)	\$0.03772
35 Cashouts-Peoples' Transportation Customers	987,833	\$37,183	\$0.03764
36 Capacity Discount-Transp. Customer	3,729,799	\$95,463	\$0.02559
37 Prior Month Adj. With 3rd Party Supplier	1,211,626	\$45,703	\$0.03772
38 Capacity Utilization-Supplier	8,340,000	\$535,031	\$0.06415
39 Demand (SNG/ISO GA)-Prior Month Adjustment	0	(\$1,482)	\$0.00000
39a Volumetric Reacquisition Credit-(FGT)-Adj. Nov. '97	(4,910)	(\$185)	\$0.03772
40 Demand (FGT)-Adj. Nov. '97	0	\$1,477	\$0.00000
41			
42 TOTAL DEMAND	73,839,998	\$3,082,226	\$0.04147
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
43 Administrative Costs	0	\$190,461	\$0.00000
44 Legal Fees	0	\$5,320	\$0.00000
45			
46			
47			
48			
49			
50 TOTAL OTHER	0	\$195,780	\$0.00000

FOR THE PERIOD OF: APRIL 97 Through MARCH 98 Page 1 of 1

	CURRENT MONTH: DECEMBER 97		PERIOD TO DATE				
	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE			
TRUE-UP CALCULATION							
1 PURCHASED GAS COST (A-1, LINES 3+4+9-13)	\$9,523,307	\$9,758,558	\$48,957,715	\$48,192,966	\$235,251	\$235,251	\$0.00481
2 TRANSPORTATION COST (A-1, LINES 1+2+5+6+7+8)	2,991,166	2,777,185	\$21,212,972	20,968,991	(213,981)	(213,981)	(0.01009)
3 TOTAL	12,514,473	12,535,743	\$70,170,687	70,161,958	21,270	21,270	0.00030
4 FUEL REVENUES (NET OF REVENUE TAX)	10,957,135	12,535,743	\$70,082,785	71,681,393	1,578,608	1,578,608	0.02252
5 TRUE-UP REFUND(COLLECTION)	97,326	97,326	\$875,934	875,934	0	0	0.00000
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	11,054,481	12,633,069	\$70,958,719	72,557,327	1,578,608	1,578,608	0.02220
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(1,460,012)	97,326	\$788,032	2,345,370	1,557,338	1,557,338	1.97824
8 INTEREST PROVISION-THIS PERIOD (21)	(4,383)	(3,405)	(\$18,734)	(15,756)	977	977	(0.05638)
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(719,910)	(719,910)	(2,840,184)	(2,840,184)	0	0	0.00000
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 9)	(97,326)	(97,326)	(\$875,934)	(875,934)	0	0	0.00000
10a FLEX RATE ADJUSTMENT	0	0	\$0	0	0	0	0.00000
11 TOTAL ESTACT TRUE-UP (+8+9+10+10a)	(2,281,631)	(723,315)	(2,744,820)	(1,186,504)	1,558,316	1,558,316	(0.58772)
11a REFUNDS FROM PIPELINE	1,143,738	0	\$1,608,927	483,189	(1,143,728)	(1,143,728)	0.00000
12 ADJ TOTAL ESTACT TRUE-UP (11+11a)	(1,137,894)	(723,315)	(\$1,137,894)	(723,315)	\$414,579	\$414,579	(0.38434)
INTEREST PROVISION							
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(719,910)	(719,910)	0	0	0	0	0.00000
14 ENDING TRUE-UP BEFORE INTEREST (13+7-5+11a)	(1,133,511)	(719,910)	413,601	413,601	0	0	(0.36488)
15 TOTAL (13+14)	(1,853,421)	(1,439,820)	413,601	413,601	0	0	(0.22316)
16 AVERAGE (50% OF 15)	(926,711)	(719,910)	206,801	206,801	0	0	(0.22316)
17 INTEREST RATE - FIRST DAY OF MONTH	5.60	5.60	5.60	5.60	0	0	0.00000
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.75	5.75	5.75	5.75	0	0	0.00000
19 TOTAL (17+18)	11,350	11,350	11,350	11,350	0	0	0.00000
20 AVERAGE (50% OF 19)	5,675	5,675	5,675	5,675	0	0	0.00000
21 MONTHLY AVERAGE (20/12 Months)	0.473	0.473	0.473	0.473	0	0	0.00000
22 INTEREST PROVISION (18a/21)	(\$4,383)	(\$3,405)	\$978	\$978	0	0	(\$0.22316)

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

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 87

MARCH 88

DEC. 1987

(A) MONTH	(B) PURCHASED FROM	(C) PURCHASED FOR	(D) SCH TYPE	(E) SYSTEM SUPPLY	(F) END USE	(G) TOTAL PURCHASED	(H) COMMODITY THIRD PARTY	(I) PIPELINE COST	(J) DEMAND COST	(K) OTHER CHARGES	(L) TOTAL CENTS PER THERM
1 DEC 1987	FGT	PGS	FTS-1 COMM PIPELINE	30,440,730		30,440,730		\$122,676.14			\$0.40
2 DEC 1987	FGT	PGS	FTS-1 COMM PIPELINE		10,552,150	10,552,150		42,525.16			\$0.40
3 DEC 1987	FGT	PGS	FTS-2 COMM PIPELINE	662,500		662,500		1,596.88			\$0.24
4 DEC 1987	FGT	PGS	FTS-1 DEMAND	49,031,150		49,031,150			\$1,848,248.31		\$3.77
5 DEC 1987	FGT	PGS	FTS-1 DEMAND		10,552,150	10,552,150			398,027.17		\$3.77
6 DEC 1987	FGT	PGS	FTS-2 DEMAND	821,500		821,500			79,482.87		\$9.88
7 DEC 1987	FGT	PGS	NO NOTICE	8,853,910		8,853,910			52,238.07		\$0.59
8 DEC 1987	TRANSP. CUSTOMER	PGS	FTS-1 DEMAND	3,729,799		3,729,799			\$95,453.39		\$2.56
9 DEC 1987	CAPACITY UTILIZATION-SUPPLIER	PGS	DEMAND	8,340,000		8,340,000			\$535,050.59		\$6.42
10 DEC 1987	CAPACITY UTILIZATION-SUPPLIER	PGS	COMMODITY PIPELINE	(960,000)		(960,000)		(2,340.00)			\$0.24
11 DEC 1987		PGS	COMM. OTHER								
12 DEC 1987		PGS	SONAT/GO GA COMM PIPELINE	7,154,060		7,154,060		45,315.29			\$0.63
13 DEC 1987		PGS	SONAT/GO GA DEMAND	9,723,000		9,723,000			421,314.24		\$4.33
14 DEC 1987		PGS	SONAT/GO GA DEMAND		2,250,910	2,250,910			61,287.47		\$2.72
15 DEC 1987		PGS	SWING								
16 DEC 1987		PGS	COMM. OTHER								
17 DEC 1987		PGS	COMM. OTHER								
18 DEC 1987		PGS	COMM. OTHER								
19 DEC 1987		PGS	COMM. OTHER								
20 DEC 1987		PGS	SWING								
21 DEC 1987		PGS	COMM. OTHER								
22 DEC 1987		PGS	COMM. OTHER								
23 DEC 1987		PGS	COMM. OTHER								
24 DEC 1987	CO-SUPPLIER AGGR. TEST PROG.	PGS	COMM. OTHER	31,547		31,547	5,131.14				\$16.27
25 DEC 1987	CO-SUPPLIER AGGR. TEST PROG.	PGS	COMM. PIPELINE	30,566		30,566		123.26			\$0.40
26 DEC 1987	CASHOUTS-TRANSP. CUSTOMERS	PGS	DEMAND	987,833		987,833			37,183.25		\$3.76
27 DEC 1987	CASHOUTS-TRANSP. CUSTOMERS	PGS	COMM. PIPELINE	987,833		987,833		4,010.95			\$0.41
28 DEC 1987	CASHOUTS-TRANSP. CUSTOMERS	PGS	COMM. OTHER	1,018,910		1,018,910	213,062.71				\$20.91
29 TOTAL				151,843,118	23,355,210	175,198,328	\$9,416,741.57	\$213,867.68	\$3,668,164.42	\$0.00	\$7.99

**This report excludes prior month/period adjustments.

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

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

(2) The above net volumes are calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 3.05% per dth.

(3) Included in the monthly gross volumes above are 68,325 dth's nominated at the pipeline receipt point via FGT FTS-2 capacity having a fuel surcharge of 3.05% per dth.

ACTUAL FOR THE PERIOD OF: APRIL 1997 THROUGH MARCH 1998

JACKSONVILLE DIVISION:	APR '97	MAY '97	JUN '97	JUL '97	AUG '97	SEP '97	OCT '97	NOV '97	DEC '97	JAN '98	FEB '98	MAR '98
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED *AVERAGE BTU CONTENT	1.0354	1.0413	1.0374	1.0394	1.0364	1.0364	1.0364	1.0364	1.0394			
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.l.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98			
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.l.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73			
PRESSURE CORRECTION FACTOR (a/b) p.s.l.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697			
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.053	1.061	1.055	1.057	1.054	1.054	1.054	1.054	1.057			
SOUTH FLORIDA, PALM BEACH GARDENS DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED *AVERAGE BTU CONTENT	1.0423	1.0443	1.0453	1.0472	1.0443	1.0453	1.0472	1.0512	1.0561			
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.l.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98			
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.l.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73			
PRESSURE CORRECTION FACTOR (a/b) p.s.l.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697			
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.060	1.062	1.063	1.065	1.062	1.063	1.065	1.069	1.074			

ACTUAL FOR THE PERIOD OF: APRIL 1997 THROUGH MARCH 1998

	APR '97	MAY '97	JUN '97	JUL '97	AUG '97	SEP '97	OCT '97	NOV '97	DEC '97	JAN '98	FEB '98	MAR '98
ORLANDO DIVISION:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED =AVERAGE BTU CONTENT CCF PURCHASED	1.0423	1.0443	1.0462	1.0482	1.0453	1.0453	1.0472	1.0512	1.0561			
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98			
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73			
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697			
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.060	1.062	1.064	1.066	1.063	1.063	1.065	1.069	1.074			
TAMPA, ST. PETE, LAKE LAND, HIGHLANDS, and SARASOTA DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED =AVERAGE BTU CONTENT CCF PURCHASED	1.0472	1.0512	1.0512	1.0521	1.0502	1.0502	1.0521	1.0531	1.0571			
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98			
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73			
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697			
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.065	1.069	1.069	1.070	1.068	1.068	1.070	1.071	1.075			

PEOPLES GAS SYSTEM
OPEN ACCESS GAS PURCHASED-FLORIDA GAS TRANSMISSION COMPANY
DECEMBER 1997

(A)	(B)	(C)	(D)	(E)	(F)
DESCRIPTION	TYPE CHARGE	THERMS PURCHASED		PURCHASES	
1 NO NOTICE RESERVATION CHARGE	NO NOTICE	8,853,910	10	52,238.07	2
2 FTS-1 RESERVATION CHARGE	DEMAND	49,151,430	19	1,852,786.27	5
2a FTS-1 RESERVATION CHARGE	DEMAND*	0		1,476.96	5
3 FTS-1 VOLUMETRIC RELINQ. CREDIT	DEMAND	(120,280)	19	(4,536.96)	5
3a FTS-1 VOLUMETRIC RELINQ. CREDIT	DEMAND*	(4,910)	19	(185.20)	5
4 FTS-2 RESERVATION CHARGE	DEMAND	821,500	19	79,482.87	5
5 FTS-1 USAGE CHARGE	COMM. PIPELINE	30,440,730	15	122,676.14	1
5a FTS-1 USAGE CHARGE	COMM. PIPELINE*	20,190	15	81.40	1
6 FTS-2 USAGE CHARGE	COMM. PIPELINE	662,500	15	1,556.88	1
7 IMBALANCE CASHOUT CHARGE	COMM. OTHER	524,840	18	122,835.96	4
8 TOTAL FGT		<u>90,350,010</u>		<u>\$2,228,412.39</u>	
9	COMM. OTHER		18		4
10	COMM. PIPELINE	7,154,060	15	45,315.29	1
11	DEMAND	9,723,000	19	-21,314.24	5
12 CITY OF SUNRISE	COMM. OTHER	11,931	18	5,924.69	4
13 CENTRAL FLORIDA GAS	COMM. OTHER	3,292	18	1,678.72	4
14 LEGAL FEES	OTHER			5,319.68	6
15 ADMINISTRATIVE COSTS	OTHER			190,460.60	6
16 CASHOUTS-TRANSP. CUSTOMERS	DEMAND	987,833	19	37,183.25	5
17 CASHOUTS-TRANSP. CUSTOMERS	COMM. PIPELINE	987,833	15	4,010.95	1
18 CASHOUTS-TRANSP. CUSTOMERS	COMM. OTHER	1,018,910	18	213,062.71	4
19 SUPPLIER AGGREG. C/O'S(TEST PROGRAM)	COMM. OTHER	31,547	18	5,131.14	4
20 SUPPLIER AGGREG. C/O'S(TEST PROGRAM)	COMM. PIPELINE	30,586	15	123.26	1
21 CAPACITY DISCOUNT-TRANSP. CUST.	DEMAND	3,729,799	19	95,463.39	5
22 CAPACITY UTILIZATION-SUPPLIER	DEMAND	8,340,000	19	535,030.99	5
23 CAPACITY UTILIZATION-SUPPLIER	COMM. PIPELINE	(960,000)	15	(2,340.00)	1
24 CAPACITY UTILIZATION-SUPPLIER	COMM. PIPELINE*	1,530,480	15	3,660.18	1
25	SWING-DEMAND				3
26	SWING-COMM.		17		3
27	COMM. OTHER		18		4
28	COMM. OTHER		18		4
29	COMM. OTHER		18		4
30	COMM. OTHER		18		4
31	SWING-DEMAND				3
32	SWING-COMM.		17		3
33	COMM. OTHER		18		4
34	COMM. OTHER		18		4
35	COMM. OTHER		18		4
36	COMM. OTHER		18		4
37	COMM. OTHER*		18		4
38	COMM. PIPELINE*	1,211,626	15	4,882.85	1
39	DEMAND*	1,211,626	19	45,702.53	5
40	COMM. OTHER*		18		4
41	COMM. OTHER*		18		4
42	COMM. PIPELINE*	(25,470)	15	2,794.70	1
43	DEMAND*	0	19	(1,492.25)	5
44 TOTAL		<u>155,546,863</u>		<u>\$13,014,638.89</u>	

*Prior Month Adjustment

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENRON/SUBAT AFFILIATE

DATE: 12/31/97
 C/C: 01/20/98
 TRFCT NO.: 20878
 TOTAL AMOUNT DUE: \$1,905,074.71

CUSTOMER: PEOPLES GAS SYSTEM, INC.
 ATTN: LO ELLIOTT
 702 North Franklin St.
 Plaza Seven
 TAMPA, FL 33602

SHIPPER: PEOPLES GAS SYSTEM, INC.
 TYPE: FIRM TRANSPORTATION
 CONTRACT: 5047
 CUSTOMER NO: 4120
 PLEASE CONTACT MARY LOU PHILLIPS
 AT (713)853-5657 WITH ANY QUESTIONS REGARDING THIS INVOICE
 DUNS NO: 006922736 OR CODE LIST

Page: 1
 Please reference this invoice no. on your remittance and wire to:
 Wire Transfer: 1-9-98
 Florida Gas Transmission Company
 Nations Bank: Dallas, TX
 Account
 ABA

DELIVERY	REC'D	IC	MC	BASE	MARKETS	DISC	NET	VOLUMES	AMOUNT
POI NO.	CONTRACT	IC	MC	BASE	MARKETS	DISC	NET	DTM	DRY
RECEIPTS	5047	A	REL	0.3687	0.0085	0.3772	0.3772	7,772,568	\$2,931,812.65
RECEIPTS	5047	A	REL	0.3687	0.0085	0.3772	0.3687	138,539	\$51,079.33
RECEIPTS	5047	A	MHR	0.0590	0.0085	0.0590	0.0590	881,791	\$57,238.07
RECEIPTS	5047	A	TRL	0.3687	0.0085	0.3772	0.3772	45,694	\$17,235.78
RECEIPTS	5047	A	TRL	0.3687	0.0085	0.3772	0.3772	461,900	\$174,278.68
RECEIPTS	5047	A	TRL	0.3687	0.0085	0.3772	0.3772	939,300	\$354,303.96
RECEIPTS	5047	A	TRL	0.3687	0.0085	0.3772	0.3772	8,859	\$3,379.33
RECEIPTS	5047	A	TRL	0.3687	0.0085	0.3772	0.3772	14,756	\$5,565.96
RECEIPTS	5047	A	TRL	0.3687	0.0085	0.3772	0.3772	103,447	\$39,070.21
RECEIPTS	5047	A	TRL	0.3687	0.0085	0.3772	0.3772	46,035	\$17,364.40
RECEIPTS	5047	A	TRL	0.3687	0.0085	0.3772	0.3772	8,825	\$3,215.63
RECEIPTS	5047	A	TRL	0.3687	0.0085	0.3772	0.3772	217,000	\$81,852.40
RECEIPTS	5047	A	TRL	0.3687	0.0085	0.3772	0.3772	59,875	\$22,509.41
RECEIPTS	5047	A	TRL	0.3687	0.0085	0.3772	0.3772	31,000	\$11,693.20
RECEIPTS	5047	A	TRL	0.3687	0.0085	0.3772	0.3772	60,760	\$22,918.61
RECEIPTS	5047	A	TRL	0.3687	0.0085	0.3772	0.3772	4,030	\$1,520.22
RECEIPTS	5047	A	TRL	0.3687	0.0085	0.3772	0.3772	13,950	\$5,761.94
RECEIPTS	5047	A	TRL	0.3687	0.0085	0.3772	0.3772	210,266	\$79,350.06
RECEIPTS	5047	A	TRL	0.3687	0.0085	0.3772	0.3772	10,075	\$3,800.29
RECEIPTS	5047	A	TRL	0.3687	0.0085	0.3772	0.3772	82,700	\$31,878.44
RECEIPTS	5047	A	TRL	0.3687	0.0085	0.3772	0.3772	138,539	\$57,256.91
RECEIPTS	5047	A	TRL	0.3687	0.0085	0.3772	0.3772	177,100	\$67,947.12

01-90-000-232-02-00-0
 LE

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENRON/SORAT Affiliate

DATE: 12/31/97		SHIPPER: PEOPLES GAS SYSTEM, INC.		CUSTOMER NO: 4170		PLEASE CONTACT HARRY LOU PHILLIPS AT (713)853-5657 WITH ANY QUESTIONS REGARDING THIS INVOICE	
CUI: 01/10/97		TYPE: FIRM TRANSPORTATION		DUHS NO: 006927776		OR CODE: L131	
INVOICE NO: 70628		SHIPPER: PEOPLES GAS SYSTEM, INC.		ATTN: LO ELLIOTT		Wire Transfer	
TOTAL AMOUNT DUE: \$1,905,074.31		702 North Franklin St.		Flordia Gas Transmission Company		Accounts Bank: Dallas, TX	
		Plaza Seven		Account		ABA	
		TAMPA, FL 33602					

Please reference this invoice no. on your remittance and wire to:
 Wire Transfer
 Florida Gas Transmission Company
 Accounts Bank: Dallas, TX
 Account
 ABA

CONTRACT:	5047	SHIPPER:	PEOPLES GAS SYSTEM, INC.	CUSTOMER NO:	4170	PLEASE CONTACT HARRY LOU PHILLIPS AT (713)853-5657 WITH ANY QUESTIONS REGARDING THIS INVOICE	DUHS NO:	006927776	OR CODE:	L131	RATES			VOLUMES	
											BASE	SURCHARGES	BTSC	REL	CUH DRY
POI NO.	RECEIPTS	CRB NO.	DELIVERIES	POI NO.	CRB NO.	PREC	MONTH	TC	MC	BASE	SURCHARGES	BTSC	REL	CUH DRY	ACLUARE
TEMPORARY RELINQUISHMENT CREDIT - Acq circ 5279, at poi 78713						12/97	A	IRL	0.3687	0.0065	0.3772	0.3772	(27,900)	(\$10,573.88)	
TEMPORARY RELINQUISHMENT CREDIT - Acq circ 5274, at poi 16196						12/97	A	IRL	0.3687	0.0065	0.3772	0.3772	(10,650)	(\$4,092.62)	
TEMPORARY RELINQUISHMENT CREDIT - Acq circ 5677, at poi 16151						12/97	A	IRL	0.3687	0.0065	0.3772	0.3772	(11,611)	(\$4,455.11)	
TEMPORARY RELINQUISHMENT CREDIT - Acq circ 5679, at poi 16197						12/97	A	IRL	0.3687	0.0065	0.3772	0.3772	(28,010)	(\$10,874.68)	
TEMPORARY RELINQUISHMENT CREDIT - Acq circ 5682, at poi 16162						12/97	A	IRL	0.3687	0.0065	0.3772	0.3772	(12,958)	(\$4,887.86)	
TEMPORARY RELINQUISHMENT CREDIT - Acq circ 5681, at poi 16167						12/97	A	IRL	0.3687	0.0065	0.3772	0.3772	(8,804)	(\$3,270.87)	
TEMPORARY RELINQUISHMENT CREDIT - Acq circ 5680, at poi 16149						12/97	A	IRL	0.3687	0.0065	0.3772	0.3772	(32,700)	(\$14,031.84)	
TEMPORARY RELINQUISHMENT CREDIT - Acq circ 5694, at poi 16150						12/97	A	IRL	0.3687	0.0065	0.3772	0.3772	(4,216)	(\$1,590.28)	
TEMPORARY RELINQUISHMENT CREDIT - Acq circ 5678, at poi 59963						12/97	A	IRL	0.3687	0.0065	0.3772	0.3772	(18,011)	(\$6,793.75)	
TEMPORARY RELINQUISHMENT CREDIT - Acq circ 5337, at poi 28712						12/97	A	IRL	0.3687	0.0065	0.3772	0.3772	(37,975)	(\$14,324.17)	
TEMPORARY RELINQUISHMENT CREDIT - Acq circ 5668, at poi 16128						12/97	A	IRL	0.3687	0.0065	0.3772	0.3772	(17,298)	(\$6,524.81)	
TEMPORARY RELINQUISHMENT CREDIT - Acq circ 5385, at poi 16155						12/97	A	IRL	0.3687	0.0065	0.3772	0.3772	(10,199)	(\$3,847.06)	
TEMPORARY RELINQUISHMENT CREDIT - Acq circ 5674, at poi 16161						12/97	A	IRL	0.3687	0.0065	0.3772	0.3772	(13,113)	(\$4,946.22)	
TEMPORARY RELINQUISHMENT CREDIT - Acq circ 5701, at poi 57345						12/97	A	IRL	0.3687	0.0065	0.3772	0.3772	(472,273)	(\$161,167.38)	
TEMPORARY RELINQUISHMENT CREDIT - Acq circ 5755, at poi 16208						12/97	A	IRL	0.3687	0.0065	0.3772	0.3772	(5,270)	(\$1,987.84)	
TEMPORARY RELINQUISHMENT CREDIT - Acq circ 5565, at poi 16206						12/97	A	IRL	0.3687	0.0065	0.3772	0.3772	(2,418)	(\$912.07)	
TEMPORARY ACQUISITION RESERVATION CHANGE - Relq circ 5406, at poi 16119						12/97	A	IAQ	0.3687	0.0065	0.3772	0.3772	272,700	\$64,191.04	
TEMPORARY ACQUISITION RESERVATION CHANGE - Relq circ 5113, at poi 16272						12/97	A	IAQ	0.3687	0.0053	0.3740	0.3740	8,773	\$3,281.10	

TOTAL FOR CONTRACT 5047 FOR MONTH OF 12/97.

*** END OF INVOICE 20628 ***

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENERGEN/SORAT Affiliate

Page 1

DATE: 12/31/97
 CUC: 01710797
 TRDUCE NO.: 0079
 TOTAL SOCIETY TAX: \$79,482.87

CUSTOMER: PEOPLES GAS SYSTEM, INC.
 ATTN: ED ELLIOTT
 702 North Franklin St.
 Plaza Seven
 TAMPA, FL 33602

SHIPPER: PEOPLES GAS SYSTEM, INC.
 TYPE: FIRM TRANSPORTATION

CONTRACT: 5319
 CUS NO: 00692776
 CUS NO: 4170
 PLEASE CONTACT MARY LOU PHILLIPS
 AT (713)653-4657 WITH ANY QUESTIONS REGARDING THIS INVOICE

PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE
 AND WIRE TO:
 Wire Transfer / - 9-98
 Florida Gas Transmission Company
 Nations Bank, Dallas, TX
 Account
 ASB

REC'D NO.	REC'D DATE	DELIVERIES FOI NO.	GRN NO.	PHOO MONTH	IC	MC	BASE	SURCHARGES	DISC	NET	VOLUMES CUM DRY	AMOUNT
				12/97	A	RES	0.8072	0.0085		0.8157	584,877	\$477,084.17
				12/97	A	RES	0.8072			0.8072	35,123	\$78,351.29
				12/97	A	IRL	0.4582			0.4587	(10,850)	(\$4,971.47)
				12/97	A	IRL	0.5471			0.5471	(8,773)	(\$4,799.71)
				12/97	A	IRL	0.0072	0.0085		0.8157	(502,727)	(\$410,074.41)
				12/97	A	IRL	0.3940			0.3940	(15,500)	(\$6,107.00)
TOTAL FOR CONTRACT 5319 FOR MONTH OF 12/97.												
*** END OF INVOICE 20679 ***												

RES CHG FOR TEMP BELONG AT LESS THAN MAX RATE
 TEMPORARY BELONGUISHMENT CREDIT - Acq cffc 5626, at poi 16102
 TEMPORARY BELONGUISHMENT CREDIT - Acq cffc 5608, at poi 62717
 TEMPORARY BELONGUISHMENT CREDIT - Acq cffc 5702, at poi 57345
 TEMPORARY BELONGUISHMENT CREDIT - Acq cffc 5647, at poi 16195

01-90-000-232-02-00-0


Line #

INVOICE
FLORIDA GAS TRANSMISSION COMPANY
AN ENBR/SONAT AFFILIATE

Page 1

Please reference this invoice no. on your remittance
and wire to:
Wire Transfer /-9-98
Florida Gas Transmission Company
National Bank: Dallas, TX
Account
ABA

CUSTOMER: PEOPLES GAS SYSTEM, INC.
4138 ED LILLIOTT
702 North Franklin St.
P.O. Box 1000
Tampa, FL 33602

DATE 12/31/97
CUE 01/10/97
INVOICE NO. 70748
TOTAL UNDEBT CUE \$167,167.38

SHIPPER: CUSTOMER NO: 4170 PLEASE CONTACT HEIDI MASSIN
TYPE: FIRM TRANSPORTATION DUNS NO: 006872736 ON CODE LIST AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE

POI NO.	RECEIPTS	CONTRACT	IC	MC	BASE	DISCOUNTS	DISC	NET	VOLUMES	DIS GRP	AMOUNT
			12/97	A	190	0.3487	0.0085	0.3372	427,273		\$167,167.38
TOTAL FOR CONTRACT FOR MONTH OF 12/97.											
*** END OF INVOICE 70748 ***											

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Line #

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
AN ENBRIG/SUNAT Affiliate

Page 1

DATE: 12/31/97
 CUS: 01770797
 INVOICE NO: 20718
 TOTAL AMOUNT DUE: \$410,074.41

CUSTOMER: PEOPLES GAS SYSTEM, INC.
 ATTN: ED LILLIOTT
 702 North Franklin St.
 Plaza Seven
 TAMPA, FL 33602

PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO:
 Wire Transfer: 01-09-98
 Florida Gas Transmission Company
 National Bank of America
 Account
 ABA

CONTRACT: 1
 SHIPPER: 2
 TYPE: / FIRM TRANSPORTATION
 DELIVERIES: 3

CUSTOMER NO: 4120
 PLEASE CONTACT MENDY MASSIM AT (713)852-8877 WITH ANY QUESTIONS REGARDING THIS INVOICE
 QUNS NO: 006977736 ON CDDC LIST

REC'D NO	REC'D DATE	IC	MC	BASIC	SURCHARGES	DISC	NET	VOLUMES DIN ORT	AMOUNT
17/97	A	1AQ	0	8072	0	0085	0.8157	507,727	\$410,074.41
TOTAL FOR CONTRACT FOR MONTH OF 12/97									
... END OF INVOICE 20718 ...									

* 01-90-000-232-02-00-0
R



Invoice

Line #

1
2
3
4 Attn:

Invoice Date: 08-Jan-98
Payment Due 18-Jan-98

5 Invoice Per Capacity Utilization Agreement For: December, 1997

	(DTH) VOLUME	X	RATE	=	AMOUNT
6 Delivered to					
7 RESERVATION	96,000	X	0.3772	=	\$36,211.20
8 USAGE FTS-1	5,000	X	0.0403	=	\$201.50
9 USAGE FTS-2	91,000	X	0.0235	=	\$2,138.50
10 Sub-Total				*	\$38,551.20
11 Delivered to Market:	0	X	0.0000	=	\$0.00
12 Total Amount Due Peoples Gas System					<u>\$38,551.20</u>

For Payment by Wire Transfer:

13 Peoples Gas System
14 NationsBank, Dallas Texas
15 ABA # 111000012
16 Account # 375 082 9318

17 For further information, please call Ed Elliott at (813)228-4149. FAX # (813)228-4194.

18 g:\gasact\bill97\ .wk4

PAGE 6 OF 13
DECEMBER INVOICES

PEOPLES GAS
702 NORTH FRANKLIN STREET
P O BOX 2562
TAMPA, FL 33601-2562
AN EQUAL OPPORTUNITY COMPANY

18131 273 0074
FAX 18131 273 0060
HTTP WWW.TECOENERGY.COM

Line #
1
2
3

(Estimate)
Dec. 1997
INVOICE

Line #
4 January 5, 1997
5

Invoice No.
ACCOUNT NO.

PLEASE WIRE TRANSFER PAYMENT TO:

6 PEOPLES GAS SYSTEM, INC.
7 POST OFFICE BOX 2562
8 TAMPA, FLORIDA 33601
9 ATTN: MR. ED ELLIOTT

=====

WE CHARGE YOUR ACCOUNT FOR GAS SALES TO YOU PURSUANT TO GAS SALES CONTRACT DATED 09/08/88. (GAS VOLUME AND PRICING SCHEDULES ATTACHED)

COMMODITY DETAIL		W/H		
RATE PERIOD		THERMS	RATE	AMOUNT
10	12/01/97 - 12/31/97			
11	Total Commodity			
TRANSPORT DETAIL				
AGREEMENT		DTH	RATE	AMOUNT
12	348510 Peoples SNG Inter Com.	0 dth	\$0.2901	\$0.00
13	830087 Peoples So Ga Inter Com.	0 dth	\$0.246	\$0.00
14	864340 & 864350 SNG Firm Com.	716,882 dth	\$0.0377	\$27,026.45
15	831200 & 831210 So Ga Firm Com.	843,575 dth	\$0.0213	\$17,968.15
16	864350 SNG GSR Vol. Com.	403,651 dth	\$0.0084	\$3,390.67
17	864340 & 864350 SNG Firm Dem.	35,992 dth/day	\$8.8800	\$319,608.96
18	831200 & 831210 So Ga Firm Dem.	35,700 dth/day	\$5.8290	\$208,095.30
Credits:				
19	SNG Brokered Capacity			(\$66,126.18)
20	So. Ga. Brokered Capacity			(\$22,490.50)
21	Sonat Marketing Buy/Sale Credit			(\$20,843.32)
22	Total Transport			\$466,629.53
23	TOTAL AMOUNT DUE			

POST OFFICE DATE 12/1/97
 ATTENTION IRAM
 ENTERED AUTH. *[Signature]*

Use Line #2

CITY OF SUNRISE - PUBLIC SERVICE

↑ DETACH STUB ↑ AND RETURN WITH REMITTANCE ↑

THIS BILL IS DUE WHEN RENDERED

SERVICE ADDRESS: NW 136 AVE & NW 8 ST

BILL DATE: 12/05/97

CUSTOMER NAME		ACCOUNT NUMBER	SERVICE THROUGH	CURRENT CHARGES PAST DUE AFTER	TOTAL AMOUNT NOW DUE
PEOPLES GAS		10001-74500	Dec 01, 1997	Dec 26, 1997	1919.33
PREVIOUS STATEMENT BALANCE	PAYMENTS	ADJUSTMENTS	OTHER	TOTAL PAST DUE AMOUNT	TOTAL CURRENT CHARGES
2322.30	2322.30-	0.00	0.00	0.00	1919.33

METER READING INFORMATION

TYPE	METER NUMBER	SERVICE PERIOD	# OF DAYS	CURR READ	PREV READ	USAGE
GS	9141050	10/27/97-12/01/97	35	265951	262193	3758
	TOTAL GAS USED					3758

CURRENT PERIOD ACCOUNT ACTIVITY

TYPE OF SERVICE	AMOUNT
GAS	1,883.72
GROSS RECEIPTS TAX	0.89
PURCHASED GAS ADJUSTMENT	34.72
TOTAL GAS	1,919.33
TOTAL CURRENT CHARGES	1,919.33
TOTAL PAST DUE AMOUNT	0.00
TOTAL AMOUNT NOW DUE	1,919.33
CURRENT CHARGES PAST DUE AFTER	Dec 26, 1997

RECEIVED
 DEC 12 1997
 ACCOUNT'S PAYABLE

MESSAGES

01-01 3-369

324-2007-12-11-97
 AT: _____ IRAN _____
 ENTERED _____ AUTH:
JOV

CITY OF SUNRISE - PUBLIC SERVICE

DETAILS OF THIS BILL ARE RETURNED WITH THIS BILL

THIS BILL IS DUE WHEN RENDERED

SERVICE ADDRESS: W FLAMINGO RD & SUNRISE BVD

BILL DATE: 12/19/97

CUSTOMER NAME		ACCOUNT NUMBER	SERVICE THROUGH	CURRENT CHARGES PAST DUE AFTER	TOTAL AMOUNT NOW DUE
PEOPLES GAS		132663-128434	Dec 11, 1997	Jan 09, 1998	714.54
PREVIOUS STATEMENT BALANCE	PAYMENTS	ADJUSTMENTS	OTHER	TOTAL PAST DUE AMOUNT	TOTAL CURRENT CHARGES
413.97	413.97-	0.00	0.00	0.00	714.54

METER READING INFORMATION

TYPE	METER NUMBER	SERVICE PERIOD	# OF DAYS	CURR READ	PREV READ	USAGE
GS	6045179	11/05/97-12/11/97	36	33396	32018	1378
TOTAL GAS USED						1378

CURRENT PERIOD ACCOUNT ACTIVITY

TYPE OF SERVICE	AMOUNT
GAS	714.54
<p>RECEIVED DEC 22 1997 ACCOUNT PAYABLE</p>	
TOTAL CURRENT CHARGES	714.54
TOTAL PAST DUE AMOUNT	0.00
TOTAL AMOUNT NOW DUE	714.54
CURRENT CHARGES PAST DUE AFTER	Jan 09, 1998

MESSAGES

CITY OF SUNRISE - PUBLIC SERVICE

↑ DETACH STUB ↑ AND RETURN WITH REMITTANCE ↑

THIS BILL IS DUE WHEN RENDERED

SERVICE ADDRESS: W FLAMINGO RD & SUNRISE BVD

BILL DATE: 11/20/97

CUSTOMER NAME		ACCOUNT NUMBER	SERVICE THROUGH	CURRENT CHARGES PAST DUE AFTER	TOTAL AMOUNT NOW DUE
PEOPLES GAS		132663-128434	Nov 05, 1997	Dec 11, 1997	413.97
PREVIOUS STATEMENT BALANCE	PAYMENTS	ADJUSTMENTS	OTHER	TOTAL PAST DUE AMOUNT	TOTAL CURRENT CHARGES
637.17	637.17-	0.00	0.00	0.00	413.97

METER READING INFORMATION

TYPE	METER NUMBER	SERVICE PERIOD	# OF DAYS	CURR READ	PREV READ	USAGE
GS	6045179	10/14/97-11/05/97	22	32018	31155	863
TOTAL GAS USED						863

CURRENT PERIOD ACCOUNT ACTIVITY

TYPE OF SERVICE	AMOUNT
GAS	413.97
CO 21 VENDOR 10027582	
INVOICE 132663-128434 Nov	
SP 32923-87 11-5-97	
ATT: _____ TRN: _____	
ENTERED: _____ AUTH: _____	
TOTAL CURRENT CHARGES	413.97
TOTAL PAST DUE AMOUNT	0.00
TOTAL AMOUNT NOW DUE	413.97

MESSAGES

YOU'RE BEING SERVED BY THE BEST! DID YOU KNOW THAT THE CITY OF SUNRISE UTILITIES DEPARTMENT WAS NAMED BEST IN THE REGION BY THE FLORIDA WATER & POLLUTION CONTROL OPERATORS ASSOCIATION?

CURRENT CHARGES PAST DUE AFTER Dec 11, 1997

CITY OF SUNRISE - PUBLIC SERVICE

USE IN CHARGE AND RECEIPT BY THE PAYOR

THIS BILL IS DUE WHEN RENDERED

SERVICE ADDRESS: JACARANDA SQUARE

BILL DATE: 11/21/97

CUSTOMER NAME		ACCOUNT NUMBER	SERVICE THROUGH	CURRENT CHARGES PAST DUE AFTER	TOTAL AMOUNT NOW DUE
PEOPLES GAS		93305-111588	Nov 10, 1997	Dec 12, 1997	2876.85
PREVIOUS STATEMENT BALANCE	PAYMENTS	ADJUSTMENTS	OTHER	TOTAL PAST DUE AMOUNT	TOTAL CURRENT CHARGES
3954.39	3954.39-	0.00	0.00	0.00	2876.85

METER READING INFORMATION

TYPE	METER NUMBER	SERVICE PERIOD	# OF DAYS	CURR READ	PREV READ	USAGE
65	8457280	10/16/97-11/10/97	25	40668	34986	5932
	TOTAL GAS USED					5932

RECEIVED
NOV 26 1997
ACCOUNTS PAYABLE

CURRENT PERIOD ACCOUNT ACTIVITY

TYPE OF SERVICE	AMOUNT
GAS	2,876.85
CO <u>01</u> VENDOR <u>1007552</u> INVOICE <u>93305-111588-11-1997</u> 5832123-17 DUE 11-10-97	
ATI	TRAN
ENTERED	AUTH. <u>[Signature]</u>
TOTAL CURRENT CHARGES	2,876.85
TOTAL PAST DUE AMOUNT	0.00
TOTAL AMOUNT NOW DUE	2,876.85
CURRENT CHARGES PAST DUE AFTER	Dec 12, 1997

MESSAGES

YOU'RE BEING SERVED BY THE BEST! DID YOU KNOW THAT THE CITY OF SUNRISE UTILITIES DEPARTMENT WAS NAMED BEST IN THE REGION BY THE FLORIDA WATER & POLLUTION CONTROL OPERATORS ASSOCIATION?

04-11 1-440



Division of Competitive Utilities Corporation

Account Number	System Summary	Total Amount Due
08-210551	Past Due Gas	\$1678.72
	Past Due After	
	Other Chgs.	1678.72
12/22/1997		
SRVC: 08-14229-1		DATE BILLED: 12/02/1997

PEOPLES GAS SYSTEM
C/O ROBERT MUMBAUER
P O BOX 1487
LAKELAND FL 33802

Please return this portion with your payment. Make check payable to Central Florida Gas Company. Write your account number on your check. Please bring entire statement when paying in person.



Office Serving Your Account		
CENTRAL FLORIDA GAS FLORIDA DIVISION P O BOX 960 1015 6TH ST NW WINTER HAVEN FL 33882-0960 DIV: (941) 293-2125 EMER: (941) 293-4490		
Service Number	Meter Number	
08-14229-1	08-000138	
Service Address		
4425 HWY 92 E LAKELAND		
Billing Period		
From: 10/31/1997	To: 11/30/1997	
Meter Readings		
Present	Previous	Difference
4560	(-) 3878	(-) 682
Rate 01	CCF's Used	1 682
Rate-Sequence	Pressure Factor	(x) 4.56690
011-	BTU Factor	(x) 1.057000
	Therms Used	(-) 3292.14
Fuel Computation		
FUEL COST/THERM	\$ 0.35217	
NON FUEL COST/THERM	\$ 0.12737	
CUSTOMER CHARGE	100.00	
NON FUEL COST	419.32	
FUEL COST	1159.40	
TOTAL	\$ 1678.72	

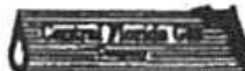
Account Activity	
11-03 BALANCE LAST BTMT	2079.69
Credits & Adjustments	
11-14 GAS PAYMENT	2079.69-
Current Charges	
12-02 PAST DUE LAST BTMT	0.00
11-30 GAS CHARGE (SEE COMP)	1678.72
Balance Information	
12-02 TOTAL AMOUNT DUE	1678.72
12-02 GAS BALANCE	1678.72
12-02 SRVC BALANCE	0.00

Holiday Schedule
Our Office will be closed:

- Thanksgiving Day - Thurs 11/27
- Day After Thanksgiving - Fri 11/28
- Christmas Eve - Wed 12/24
- Christmas Day - Thurs 12/25
- New Years Day - Thurs 01/01

"May your holiday be filled with warmth."

ACCOUNT #	01-90-000-232-02-00-0
RECEIVED	DATE
APPROVAL	<i>[Signature]</i>
SP 24250 47-000-000 1/20/97 0013937	



System Summary	
Past Due Gas	1678.72
Other Chgs.	

Account #		Account Name		System Summary		Total Amount Due
08-210551		PEOPLES GAS SYSTEM				\$1678.72
Comparative Date	Days in Billing Mo	Total Units Used in Billing Period	Avg. Daily Units Used	Avg. Daily Cost	Past Due After	Total Amount Paid
Dec 97	30	3292.16	109.74	55.96	12/22/1997	
Nov 97	31	4038.54	130.28	67.09		
		THERMS	THERMS	FAH		

THIS PAGE REPRESENTS AN INVOICE FOR
WHICH CONFIDENTIALITY OF INFORMATION HAS BEEN REQUESTED.

PEOPLES GAS SYSTEM
 ACCRUAL OF USAGE CHARGES
 DUE FLORIDA GAS TRANSMISSION
 IN DTH'S
 FOR DECEMBER 1997
 g:\gasact\pgalu_fg\est.wk4

14-Jan-98

	(A)	(B)	(C)	(D)	(E)
	DESCRIPTION		VOLUMES	RATE	DOLLARS
1	FTS-1-USAGE	ACCRUED	3,083,030	0.04030	\$124,246.11
2	FTS-1-NO NOTICE	ACCRUED	(38,957)	0.04030	(\$1,569.97)
3	FTS-1-PAYBACK	ACCRUED	0	0.00000	\$0.00
4	<u>TOTAL FTS-1</u>	<u>ACCRUED</u>	<u>3,044,073</u>		<u>\$122,676.14</u>
5	<u>FTS-2-USAGE</u>	<u>ACCRUED</u>	<u>66,250</u>	<u>0.02350</u>	<u>\$1,556.88</u>
6	<u>GRAND TOTAL</u>	<u>ACCRUED</u>	<u>3,110,323</u>		<u>\$124,233.02</u>

PEOPLES GAS SYSTEM
 ACCRUAL-VOLUMETRIC RELINQUISHMENT CREDITS
 DUE FROM FLORIDA GAS TRANSMISSION
 IN DTH'S
 FOR DECEMBER 1997

14-Jan-98

g:\gasact\pgalv_fgtest.wk4

	(A)	(B)	(C)	(D)	(E)
	DESCRIPTION		VOLUMES	RATE	DOLLARS
1	FTS-1	ACCRUED	0	0.38000	\$0.00
2			0 *	0.00850	\$0.00
3			(12,028)	0.37720	(\$4,536.96)
4	TOTAL		(12,028)		(\$4,536.96)

* excluded from total

**PEOPLES GAS SYSTEM, INC.
 ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:
 DECEMBER 1997**

SWING SERVICE-DEMAND

	(A) SUPPLIER	(B) THERMS	(C) RATE	(D) ACCRUED
1				
2		0.0	0.00000	\$0.00
3		0.0	0.00000	\$0.00
4		0.0	0.00000	\$0.00
5		0.0	0.00000	\$0.00
6		0.0	0.00000	\$0.00
7		0.0	0.00000	\$0.00
8	TOTAL:	_____	_____	_____

SWING SERVICE-COMMODITY

9				
10		0.0	0.00000	\$0.00
11		0.0	0.00000	\$0.00
12		0.0	0.00000	\$0.00
13		0.0	0.00000	\$0.00
14		0.0	0.00000	\$0.00
15		0.0	0.00000	\$0.00
16	TOTAL:	_____	_____	_____

PEOPLES GAS SYSTEM, INC.
 ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:
 DECEMBER 1997

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1				
2		0.0	0.00000	\$0.00
3		0.0	0.00000	\$0.00
4		0.0	0.00000	\$0.00
5		0.0	0.00000	\$0.00
6		0.0	0.00000	\$0.00
7		0.0	0.00000	\$0.00
8		0.0	0.00000	\$0.00
9		0.0	0.00000	\$0.00
10		0.0	0.00000	\$0.00
11		0.0	0.00000	\$0.00
12		0.0	0.00000	\$0.00
13		0.0	0.00000	\$0.00
14		0.0	0.00000	\$0.00
15	TOTAL:	_____	_____	_____

PEOPLES GAS SYSTEM, INC.
 ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:
 DECEMBER 1997

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1				
2		0.0	0.00000	\$0.00
3		0.0	0.00000	\$0.00
4		0.0	0.00000	\$0.00
5		0.0	0.00000	\$0.00
6		0.0	0.00000	\$0.00
7		0.0	0.00000	\$0.00
8		0.0	0.00000	\$0.00
9		0.0	0.00000	\$0.00
10		0.0	0.00000	\$0.00
11		0.0	0.00000	\$0.00
12		0.0	0.00000	\$0.00
13		0.0	0.00000	\$0.00
14		0.0	0.00000	\$0.00
15	TOTAL:	_____	_____	_____

PEOPLES GAS SYSTEM, INC.
 ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:
 DECEMBER 1997

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1				
2		0.0	0.00000	\$0.00
3		0.0	0.00000	\$0.00
4		0.0	0.00000	\$0.00
5		0.0	0.00000	\$0.00
6		0.0	0.00000	\$0.00
7		0.0	0.00000	\$0.00
8		0.0	0.00000	\$0.00
9		0.0	0.00000	\$0.00
10		0.0	0.00000	\$0.00
11		0.0	0.00000	\$0.00
12		0.0	0.00000	\$0.00
13		0.0	0.00000	\$0.00
14		0.0	0.00000	\$0.00
15	TOTAL:	_____	_____	_____

PEOPLES GAS SYSTEM, INC.
 ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:
 DECEMBER 1997

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1				
2				
3		0.0	0.00000	\$0.00
4		0.0	0.00000	\$0.00
5		0.0	0.00000	\$0.00
6		0.0	0.00000	\$0.00
7		0.0	0.00000	\$0.00
8		0.0	0.00000	\$0.00
9		0.0	0.00000	\$0.00
10		0.0	0.00000	\$0.00
11		0.0	0.00000	\$0.00
12		0.0	0.00000	\$0.00
13		0.0	0.00000	\$0.00
14		0.0	0.00000	\$0.00
15	TOTAL:	_____	_____	_____

PEOPLES GAS SYSTEM, INC.
 ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:
 DECEMBER 1997

SWING SERVICE-DEMAND

(A) SUPPLIER	(B) THERMS	(C) RATE	(D) ACCRUED
	0.0	0.00000	\$0.00
	0.0	0.00000	\$0.00
	0.0	0.00000	\$0.00
	0.0	0.00000	\$0.00
	0.0	0.00000	\$0.00
	0.0	0.00000	\$0.00
	0.0	0.00000	\$0.00
	0.0	0.00000	\$0.00
	0.0	0.00000	\$0.00
TOTAL:	_____	_____	_____

SWING SERVICE-COMMODITY

	0.0	0.00000	\$0.00
	0.0	0.00000	\$0.00
	0.0	0.00000	\$0.00
	0.0	0.00000	\$0.00
	0.0	0.00000	\$0.00
	0.0	0.00000	\$0.00
	0.0	0.00000	\$0.00
	0.0	0.00000	\$0.00
	0.0	0.00000	\$0.00
TOTAL:	_____	_____	_____

PEOPLES GAS SYSTEM, INC.
 ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:
 DECEMBER 1997

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1				
2		0.0	0.00000	\$0.00
3		0.0	0.00000	\$0.00
4		0.0	0.00000	\$0.00
5		0.0	0.00000	\$0.00
6		0.0	0.00000	\$0.00
7		0.0	0.00000	\$0.00
8		0.0	0.00000	\$0.00
9		0.0	0.00000	\$0.00
10		0.0	0.00000	\$0.00
11		0.0	0.00000	\$0.00
12		0.0	0.00000	\$0.00
13		0.0	0.00000	\$0.00
14		0.0	0.00000	\$0.00
15	TOTAL:	_____	_____	_____

PEOPLES GAS SYSTEM, INC.
 ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:
 DECEMBER 1997

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1				
2		0.0	0.00000	\$0.00
3		0.0	0.00000	\$0.00
4		0.0	0.00000	\$0.00
5		0.0	0.00000	\$0.00
6		0.0	0.00000	\$0.00
7		0.0	0.00000	\$0.00
8		0.0	0.00000	\$0.00
9		0.0	0.00000	\$0.00
10		0.0	0.00000	\$0.00
11		0.0	0.00000	\$0.00
12		0.0	0.00000	\$0.00
13		0.0	0.00000	\$0.00
14		0.0	0.00000	\$0.00
15	TOTAL:	_____	_____	_____

PEOPLES GAS SYSTEM, INC.
 ACTUAL / ACCRUAL RECONCILIATION OF GAS PURCHASED
 IN THE MONTH OF :

NOVEMBER 1997

	(A)	(B)	(C)	(D)	(E)
SUPPLIER			THERMS	RATE	DOLLARS
1		ACCRUED:			
2		ACTUAL:			
3		ACCRUED:			
4		ACTUAL:			
5		ACCRUED:			
6		ACTUAL:			
7		ACCRUED:			
8		ACTUAL:			
9		ACCRUED:			
10		ACTUAL:			
11		ACCRUED:			
12		ACTUAL:			
13		ACCRUED:			
14		ACTUAL:			
15		ACCRUED:			
16		ACTUAL:			
17		ACCRUED:			
18		ACTUAL:			

**PEOPLES GAS SYSTEM, INC.
ACTUAL / ACCRUAL RECONCILIATION OF GAS PURCHASED
IN THE MONTH OF :**

NOVEMBER 1997

(A)	(B)	(C)	(D)	(E)
<u>SUPPLIER</u>		<u>THERMS</u>	<u>RATE</u>	<u>DOLLARS</u>
19	ACCRUED:			
20	ACTUAL:			
21	ACCRUED:			
22	ACTUAL:			
23	ACCRUED:	0.0	0.00000	\$0.00
24	ACTUAL:	0.0	0.00000	\$0.00
25	ACCRUED:	0.0	0.00000	\$0.00
26	ACTUAL:	0.0	0.00000	\$0.00
27	ACCRUED:	0.0	0.00000	\$0.00
28	ACTUAL:	0.0	0.00000	\$0.00
29	ACCRUED:	0.0	0.00000	\$0.00
30	ACTUAL:	0.0	0.00000	\$0.00
31	ACCRUED:	0.0	0.00000	\$0.00
32	ACTUAL:	0.0	0.00000	\$0.00
33	ACCRUED:	0.0	0.00000	\$0.00
34	ACTUAL:	0.0	0.00000	\$0.00
35	ACCRUED:	0.0	0.00000	\$0.00
36	ACTUAL:	0.0	0.00000	\$0.00

PEOPLES GAS SYSTEM, INC.
 ACTUAL / ACCRUAL RECONCILIATION OF GAS PURCHASED
 IN THE MONTH OF :

NOVEMBER 1997

(A)	(B)	(C)	(D)	(E)
SUPPLIER		THERMS	RATE	DOLLARS
37	ACCRUED:	0.0	0.00000	\$0.00
38	ACTUAL:	0.0	0.00000	\$0.00
39	ACCRUED:	0.0	0.00000	\$0.00
40	ACTUAL:	0.0	0.00000	\$0.00
41	ACCRUED:	0.0	0.00000	\$0.00
42	ACTUAL:	0.0	0.00000	\$0.00
43	ACCRUED:	0.0	0.00000	\$0.00
44	ACTUAL:	0.0	0.00000	\$0.00
45	ACCRUED:	0.0	0.00000	\$0.00
46	ACTUAL:	0.0	0.00000	\$0.00
47	ACCRUED:	0.0	0.00000	\$0.00
48	ACTUAL:	0.0	0.00000	\$0.00
49	ACCRUED:	0.0	0.00000	\$0.00
50	ACTUAL:	0.0	0.00000	\$0.00
51	ACCRUED:	0.0	0.00000	\$0.00
52	ACTUAL:	0.0	0.00000	\$0.00
53	ACCRUED:	0.0	0.00000	\$0.00
54	ACTUAL:	0.0	0.00000	\$0.00

PEOPLES GAS SYSTEM, INC.
 ACTUAL / ACCRUAL RECONCILIATION OF GAS PURCHASED
 IN THE MONTH OF :

NOVEMBER 1997

(A)	(B)	(C)	(D)	(E)
SUPPLIER		THERMS	RATE	DOLLARS
55	ACCRUED:	0.0	0.00000	\$0.00
56	ACTUAL:	0.0	0.00000	\$0.00
57	ACCRUED:	0.0	0.00000	\$0.00
58	ACTUAL:	0.0	0.00000	\$0.00
59	ACCRUED:	0.0	0.00000	\$0.00
60	ACTUAL:	0.0	0.00000	\$0.00
61	ACCRUED:	0.0	0.00000	\$0.00
62	ACTUAL:	0.0	0.00000	\$0.00
63	ACCRUED:	0.0	0.00000	\$0.00
64	ACTUAL:	0.0	0.00000	\$0.00
65	ACCRUED:	0.0	0.00000	\$0.00
66	ACTUAL:	0.0	0.00000	\$0.00
67	ACCRUED:	0.0	0.00000	\$0.00
68	ACTUAL:	0.0	0.00000	\$0.00
69	ACCRUED:	0.0	0.00000	\$0.00
70	ACTUAL:	0.0	0.00000	\$0.00
71	ACCRUED:	0.0	0.00000	\$0.00
72	ACTUAL:	0.0	0.00000	\$0.00

PEOPLES GAS SYSTEM, INC.
 ACTUAL / ACCRUAL RECONCILIATION OF GAS PURCHASED
 IN THE MONTH OF :

NOVEMBER 1997

(A)	(B)	(C)	(D)	(E)
SUPPLIER		THERMS	RATE	DOLLARS
73	ACCRUED:	0.0	0.00000	\$0.00
74	ACTUAL:	0.0	0.00000	\$0.00
75	ACCRUED:	0.0	0.00000	\$0.00
76	ACTUAL:	0.0	0.00000	\$0.00
77	ACCRUED:	0.0	0.00000	\$0.00
78	ACTUAL:	0.0	0.00000	\$0.00
79	ACCRUED:	0.0	0.00000	\$0.00
80	ACTUAL:	0.0	0.00000	\$0.00
81	ACCRUED:	0.0	0.00000	\$0.00
82	ACTUAL:	0.0	0.00000	\$0.00
83	ACCRUED:	0.0	0.00000	\$0.00
84	ACTUAL:	0.0	0.00000	\$0.00
85	ACCRUED:	0.0	0.00000	\$0.00
86	ACTUAL:	0.0	0.00000	\$0.00
87	ACCRUED:	0.0	0.00000	\$0.00
88	ACTUAL:	0.0	0.00000	\$0.00
89	ACCRUED:	0.0	0.00000	\$0.00
90	ACTUAL:	0.0	0.00000	\$0.00

PEOPLES GAS SYSTEM, INC.
 ACTUAL / ACCRUAL RECONCILIATION OF GAS PURCHASED
 IN THE MONTH OF :

NOVEMBER 1997

(A) SUPPLIER	(B)	(C) THERMS	(D) RATE	(E) DOLLARS
91	ACCRUED:	0.0	0.00000	\$0.00
92	ACTUAL:	0.0	0.00000	\$0.00
93	TOTAL ACCRUED:			
94	TOTAL ACTUAL:			
95	ADJUSTMENT:			

THIS PAGE REPRESENTS AN INVOICE FOR
WHICH CONFIDENTIALITY OF INFORMATION HAS BEEN REQUESTED.

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PEOPLES GAS SYSTEM
 ACTUAL/ACCRUAL RECONCILIATION
 USAGE CHARGES DUE FLORIDA GAS TRANSMISSION
 IN DTH'S
 FOR NOVEMBER 1997
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03-Jan-98

	(A)	(B)	(C)	(D)	(E)
	DESCRIPTION		VOLUMES	RATE	DOLLARS
1	FTS-1-USAGE	ACCRUED	2,663,611	0.04030	\$107,343.52
2		ACTUAL	2,663,611	0.04030	\$107,343.56
3	FTS-1-NO NOTICE	ACCRUED	(95,774)	0.04030	(\$3,859.69)
4		ACTUAL	(93,755)	0.04030	(\$3,778.33)
5	FTS-1-PAYBACK	ACCRUED	0	0.02870	\$0.00
6		ACTUAL	0	0.00000	\$0.00
7	TOTAL FTS-1	ACCRUED	2,567,837		\$103,483.83
8		ACTUAL	2,569,856		\$103,565.23
9		DIFFERENCE	2,019		\$81.40
10	FTS-2-USAGE	ACCRUED	28,000	0.02350	\$658.00
11		ACTUAL	28,000	0.02350	\$658.00
12		DIFFERENCE	0		\$0.00
13	GRAND TOTAL	ACCRUED	2,595,837		\$104,141.83
14		ACTUAL	2,597,856		\$104,223.23
15		DIFFERENCE	2,019		\$81.40

PEOPLES GAS SYSTEM
 ACTUAL/ACCRUAL RECONCILIATION
 VOLUMETRIC RELINQUISHMENT CREDITS
 DUE FROM FLORIDA GAS TRANSMISSION
 IN DTH'S
 FOR NOVEMBER 1997
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03-Jan-98

	(A)	(B)	(C)	(D)	(E)
	DESCRIPTION		VOLUMES	RATE	DOLLARS
1	FTS-1	ACCRUED	0	0.38000	\$0.00
2			0 *	0.00850	\$0.00
3			(11,854)	0.37720	(\$4,471.33)
4	TOTAL		(11,854)		(\$4,471.33)
5	FTS-1	ACTUAL	0	0.00000	\$0.00
6			0 *	0.00000	\$0.00
7			(12,345)	0.37720	(\$4,656.53)
8	TOTAL		(12,345)		(\$4,656.53)
9	FTS-1	DIFFERENCE	0		\$0.00
10			0 *		\$0.00
11			(491)		(\$185.20)
12	TOTAL		(491)		(\$185.20)

* excluded from total

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An EPCON/SUBAR Affiliate

DATE: 12/10/97
 INVOICE NO.: 20105 + 20574
 TOTAL AMOUNT DUE: \$1,078,908.70

CUSTOMER: PEOPLES GAS SYSTEM, INC.
 ATTN: ED ELLIOTT
 702 North Franklin St.
 P.O. Box Seven
 TAHOA, FL 32602

SHIPPER: PEOPLES GAS SYSTEM, INC.
 1770/97
 20105 + 20574
 1078908.70

CONTRACT: 5047 SHIPPER: PEOPLES GAS SYSTEM, INC. CUSTOMER NO: 4170 PLEASE CONTACT MARY LOU PHILLIPS
 AT (713)832-5657 WITH ANY QUESTIONS REGARDING THIS INVOICE
 1770/97 SUBS NO: 006222736 DW CCEL LIST

PLI No.	RECEIPTS	CRN No.	DELIVERIES	PUJ NO.	CRN No.	PRCD	MONTH	TC	MC	EXST	SUB	ARGLES	DISC	NET	VOLUMES	AMOUNT
Usage Charge			16110	2977		11/97	A	CGM	0.0312	0.0091	0.0403	178,229		\$7,266.66		
Usage Charge			16112	2979		11/97	A	CGM	0.0312	0.0091	0.0403	79,731		\$3,213.16		
Usage Charge			16113	2984		11/97	A	CGM	0.0312	0.0091	0.0403	295,102		\$11,892.61		
Usage Charge			16115	2988		11/97	A	CGM	0.0312	0.0091	0.0403	436,818		\$17,603.77		
Usage Charge			16119	3005		11/97	A	CGM	0.0312	0.0091	0.0403	236,430		\$9,278.13		
Usage Charge			16121	3004		11/97	A	CGM	0.0312	0.0091	0.0403	81,230		\$3,277.60		
Usage Charge			16159	2781		11/97	A	CGM	0.0312	0.0091	0.0403	70,364		\$2,835.67		
Usage Charge			16195	3115		11/97	A	CGM	0.0312	0.0091	0.0403	2,000		\$60.60		
Usage Charge		25609	16196	3051		11/97	A	CGM	0.0312	0.0091	0.0403	148,860		\$5,939.06		
Usage Charge		23703	16196	3051		11/97	A	CGM	0.0312	0.0091	0.0403	74,430		\$2,969.53		
Usage Charge		716	16198	3051		11/97	A	CGM	0.0312	0.0091	0.0403	154,055		\$6,208.42		
Usage Charge		7995	16198	3051		11/97	A	CGM	0.0312	0.0091	0.0403	148,860		\$5,939.06		
Usage Charge		27606	16198	3051		11/97	A	CGM	0.0312	0.0091	0.0403	74,430		\$2,969.53		
Usage Charge			16201	3063		11/97	A	CGM	0.0312	0.0091	0.0403	20,289		\$821.68		
Usage Charge			16202	3067		11/97	A	CGM	0.0312	0.0091	0.0403	15,700		\$612.56		
Usage Charge			16203	3069		11/97	A	CGM	0.0312	0.0091	0.0403	20,572		\$827.04		
Usage Charge			16208	3173		11/97	A	CGM	0.0312	0.0091	0.0403	24,665		\$994.81		
Usage Charge			16209	3177		11/97	A	CGM	0.0312	0.0091	0.0403	5,202		\$209.61		
Usage Charge		25809	58913	109168		11/97	A	CGM	0.0312	0.0091	0.0403	148,860		\$5,939.06		
Usage Charge		23703	58913	109168		11/97	A	CGM	0.0312	0.0091	0.0403	74,430		\$2,969.53		
Usage Charge		716	58913	109168		11/97	A	CGM	0.0312	0.0091	0.0403	148,860		\$5,939.06		
Usage Charge		7995	58913	109168		11/97	A	CGM	0.0312	0.0091	0.0403	148,860		\$5,939.06		

01-90-000-232-02-00-0

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENBRUN/SOART Affiliates

Page 3

DATE: 12/10/97
 CUE: 1270797
 INVOICE NO: 20574
 TOTAL: CUE (12,778.33)

CUSTOMER: PEOPLES GAS SYSTEM, INC.
 ATTN: ED ELLIOTT
 702 North Franklin St.
 Plaza Seven
 TAMPA, FL 33602

SHIPPER: PEOPLES GAS SYSTEM, INC.
 TYPE: DELIVERY POINT OPERATOR ACCOUNT

Please reference this invoice no. on your remittance.
 and wire to:
 Wire Transfer
 Florida Gas Transmission Company
 National Bank, Dallas, TX
 Account
 ASA

CONTRACT: 5084 SHIPPER: PEOPLES GAS SYSTEM, INC. CUSTOMER NO: 4170 PLEASE CONTACT AT () WITH ANY QUESTIONS REGARDING THIS INVOICE
 TYPE: DELIVERY POINT OPERATOR ACCOUNT CUE NO: 006922736 CR CUE LIST

RECIPES CON NO.	DELIVERIES FOI NO.	CON NO.	PRIO MONTH	LC MC	BASE	SUBCHARGES	DISC	NET	VOLUMES CIN CRY	AMOUNT
			11/97	A COM	0.0317	0.0091		0.0403	(92,755)	(12,778.33)
			TOTAL FOR CONTRACT 5084 FOR MONTH OF 11/97.							
			*** END OF INVOICE 20574 ***							

NO NOTICE QUANTITIES-LMP

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENBRW/SUNAT Affiliate

Page 1

DATE: 11/10/77
 CUE: 11/10/77
 INVOICE NO.: 7045B
 TOTAL AMOUNT DUE: \$658.00

CUSTOMER: PEOPLES GAS SYSTEM, INC.
 ATTN: ED ELLICOTT
 702 North Franklin St.
 Plaza Seven
 TAMPA, FL 33602

Please reference this invoice no. on your remittance and wire to:
 Wire Transfer: 12-19-77
 Florida Gas Transmission Company
 Nations Bank, Dallas, TX
 Account
 ASA

CONTRACT: 5119 SHIPPER: PEOPLES GAS SYSTEM, INC. CUSTOMER NO: 4120 PLEASE CONTACT MARY LOU PHILLIPS
 TYPE: FIRM TRANSPORTATION DUNS NO: 00692726 AT (713)857-5657 WITH ANY QUESTIONS REGARDING THIS INVOICE
 CM CODE: 1151

DELIVERIES FOI NO.	DELIVERIES LBR NO.	PRICE MONTH	TC	RC	BASE	STRUCTURALLY	DISK	NET	VOLUMES CIN LBT	AMOUNT
16195	3115	11/97	A	COM	0.0144	0.0091	0.0235		28,000	\$658.00

TOTAL FOR CONTRACT 5119 FOR MONTH OF 11/97.

*** END OF INVOICE 2045B ***

01-90-000-23d-02-00-0
 KE



18-Dec-97

Line #

- 1
- 2 Worksheet-Amount Due Peoples Gas System
- 3 LE Rider 220 Transportation Package
- 4 For the Production Month of November 1997
- 5 g:\gasact\le_220\due_ wk4

In Dekatherms

6	Volumes Released to at City Gate:	203,574.0
7	Less: Confirmed Delivery Volumes at City Gate:	203,574.0
8	Unused Capacity	<u>0.0</u>
9	Confirmed Delivery Volumes at City Gate:	203,574.0
10	Add: FGT Fuel @3.05%((203,574.0 / .9695)-203,574):	6,426.0
11	Total Volumes at FGT Receipt Point:	<u>210,000.0</u>
12	LE Rider Customers' Measured Volumes at City Gate:	82,411.4
13	Add: FGT Fuel @3.05%((82,411.4 / .9695)-82,411.4):	2,592.6
14	LE Rider Measured Volumes at FGT Receipt Point:	<u>85,004.0</u>
15	Confirmed Delivery Volumes at City Gate:	203,574.0
16	Less: LE Rider Measured Volumes at City Gate:	82,411.4
17	Peoples' Volumes at City Gate:	<u>121,162.6</u>

Calculation of Amount Due:

	Description	Volumes In Dekatherms	Rate	Amount
18	Commodity Fuel	(85,004.0)	\$2.2000	(\$187,008.80)
19	Reservation Fees	121,162.6	\$0.3772	\$45,702.53
20	Usage Charges	121,162.6	\$0.0403	<u>\$4,882.85</u>
21	Amount Due Peoples Gas System			<u>(\$136,423.42)</u>

If you have any questions, please call Ed Elliott at (813) 228-4149, FAX # (813) 228-4194.

PEOPLES GAS
702 NORTH FRANKLIN STREET
P. O. BOX 2562
TAMPA, FL 33601-2562
AN EQUAL OPPORTUNITY COMPANY

18131 273-0074
FAX 18131 272-0060
HTTP://WWW.TECOENERGY.COM

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENBRUN/SONAT Affiliate

Line #

DATE: 12/10/97
 REC: 12/10/97
 INVOICE NO: 20885
 TOTAL AMOUNT DUE: \$157.45

CUSTOMER: PEOPLES GAS SYSTEM, INC.
 ALTHA ED ELLIOTT
 902 North Franklin St.
 Plaza Street
 TAMPA, FL 33602

PLEASE REFER TO THIS INVOICE NO. ON YOUR STATEMENT
 AND WIRE TO:
 Wire Transfer 12-19-97
 Florida Gas Transmission Company
 National Bank, Dallas, TX
 Account
 ABA

CONTRACT: 1
 SHIPPER: 2
 TYPE: FIRM TRANSPORTATION
 CUSTOMER NO: 4170
 FILLAGE CONTACT: H103 MASSIN
 AT (713)853-8679 WITH ANY QUESTIONS REGARDING THIS INVOICE
 CONSIG NO: 006927736
 CR CODE: 1151

REC'D NO.	RECEIPTS	POI NO.	DELIVERIES	PRCD MONTH	IC	MC	BASE	VERIFIABLES	DISC	NET	VOLUMES	DISC	AMOUNT
		16525	3232	11/97	A	COM	0.0317	0.0091	0.0403		3.783		\$157.45
				TOTAL FOR CONTRACT FOR MONTH OF 11/97							3.783		\$157.45

*** END OF INVOICE 20885 ***

01-90-000-222-02-00-0
 KR

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
An ENBRG/SUNAT AFFILIATE

DATE: 12/18/97
 CUE: 12/20/97
 INVOICE NO: 70546
 TOTAL AMOUNT DUE: \$3,507.73

PLEASE REFERENCE THIS INVOICE NO. on your resistance
 and view to:
 Wire Transfer: 12-19-97
 Florida Gas Transmission Company
 Nations Bank, Dallas, TX
 Account
 ACH

CUSTOMER: PEOPLES GAS SYSTEM, INC.
 ATTN: LO LILLI
 702 North Franklin St.
 Plaza Seven
 TAMPA, FL 33602

SHIPPER: CUSTOMER NO: 4120 PLEASE CONTACT HEIDI MASSIN
 TYPE: FIRM TRANSPORTATION SHS NO: 00672736 AT (713)833-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

LINE NO.	RECEIPT	FORM NO.	DELIVERIES	FORM NO.	PROG	MONTH	IC	MC	BASE	DISCOUNT	DISC	NET	VOLUMES	DISC	NET	AMOUNT
1	Usage Charge		1857A	3232	11/97	A	COM	0.0144	0.0091	0.0235		0.0235	27,217			\$177.10
2	Usage Charge		57345	90797	11/97	A	COM	0.0144	0.0091	0.0235		0.0235	127,048			\$7,685.61
3			TOTAL FOR CONTRACT FOR MONTH OF 11/97.													
4			*** END OF INVOICE 70546 ***													

01-90-000-111-01-00-00-0

GA

Line #
1
2
3

Nov. 1997
INVOICE

Line #

4 December 8, 1997
5

Invoice No.
ACCOUNT NO.

PLEASE WIRE TRANSFER PAYMENT TO:
12-19-97

6 PEOPLES GAS SYSTEM, INC.
7 POST OFFICE BOX 2562
8 TAMPA, FLORIDA 33601
9 ATTN: MR. ED ELLIOTT

=====

WE CHARGE YOUR ACCOUNT FOR GAS SALES TO YOU PURSUANT TO GAS SALES CONTRACT DATED 09/08/88. (GAS VOLUME AND PRICING SCHEDULES ATTACHED)

COMMODITY DETAIL		W/H		
RATE PERIOD		THERMS	RATE	AMOUNT
10	11/01/97 - 11/30/97			
11	Total Commodity			
TRANSPORT DETAIL				
AGREEMENT		DTH	RATE	AMOUNT
12	848510 Peoples SNG Inter Com.	4,051 dth	\$0.2901	\$1,175.19
13	830087 Peoples So Ga Inter Com.	4,024 dth	\$0.2146	\$863.45
14	864340 & 864350 SNG Firm Com.	708,110 dth	\$0.0377	\$26,714.80
15	831200 & 831210 So Ga Firm Com.	824,198 dth	\$0.0213	\$17,563.08
16	864350 SNG GSR Vol. Com.	408,382 dth	\$0.0084	\$3,430.41
17	864340 & 864350 SNG Firm Dem.	35,992 dth/day	\$8.8800	\$319,608.96
18	831200 & 831210 So Ga Firm Dem.	35,700 dth/day	\$5.8290	\$208,095.30
19	Excess Storage Usage Charge (5/96-11/97)			\$1,011.24
Credits:				
20	SNG Brokered Capacity			(\$63,539.87)
21	So. Ga. Brokered Capacity			(\$23,942.27)
22	Sonat Marketing Buy/Sale Credit			(\$21,394.58)
23	Total Transport	# 01-90-000-232-02-00-0		\$469,585.71

24 TOTAL AMOUNT DUE

25 Less Amount Included in Nov '97 P&A Filing \$

26 Adjustment - Dec '97 P&A Filing

\$ 7,452.25

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENBRU/SUNBEL AFFILIATE

CONTRACT: 5047 SHIPPER: PEOPLES GAS SYSTEM, INC. CUSTOMER NO: 4170 PLEASE CONTACT HARRY LOU PHILLIPS
 TYPE: FIRM TRANSPORTATION CUS NO: 00672736 ON CODE LIST
 CUSTOMER: PEOPLES GAS SYSTEM, INC. ATTN: ED ELLIOTT 702 North Franklin St.
 Plaza Seven
 TAMPA, FL 33602

Please reference this invoice no. on your remittance and wire to:
 Wire Transfer
 Florida Gas Transmission Company
 National Bank of Commerce
 Account
 ABA

ECL NO.	RECEIPTS	ECL NO.	DELIVERIES	POL NO.	CRN NO.	PRG	MONTH	IC	RC	RATES			VOLUME	AMOUNT
										BASE	SURCHARGES	DISC		
			TEMPORARY RELINQUISHMENT CREDIT - Acq circ 5678, at poi 5996			11/97	A	IRL	0.3687	0.0085	0.3772	16,760	\$6,123.77	
			TEMPORARY RELINQUISHMENT CREDIT - Acq circ 5681, at poi 16167			11/97	A	IRL	0.3687	0.0085	0.3772	8,810	\$3,247.69	
			TEMPORARY RELINQUISHMENT CREDIT - Acq circ 5680, at poi 16149			11/97	A	IRL	0.3687	0.0085	0.3772	37,760	\$14,054.47	
			TEMPORARY RELINQUISHMENT CREDIT - Acq circ 5337, at poi 78712			11/97	A	IRL	0.3687	0.0085	0.3772	36,170	\$13,624.46	
			TEMPORARY RELINQUISHMENT CREDIT - Acq circ 5565, at poi 16708			11/97	A	IRL	0.3687	0.0085	0.3772	2,400	\$905.28	
			TEMPORARY RELINQUISHMENT CREDIT - Acq circ 5221, at poi 16198			11/97	A	IRL	0.3687	0.0085	0.3772	51,000	\$19,277.70	
			TEMPORARY RELINQUISHMENT CREDIT - Acq circ 5694, at poi 16150			11/97	A	IRL	0.3687	0.0085	0.3772	3,960	\$1,483.71	
			TEMPORARY RELINQUISHMENT CREDIT - Acq circ 5233, at poi 16119			11/97	A	IRL	0.3687	0.0085	0.3772	134,070	\$50,571.70	
			TEMPORARY RELINQUISHMENT CREDIT - Acq circ 5231, at poi 16149			11/97	A	IRL	0.3687	0.0085	0.3772	123,000	\$46,395.60	
			TEMPORARY RELINQUISHMENT CREDIT - Acq circ 5668, at poi 16198			11/97	A	IRL	0.3687	0.0085	0.3772	16,110	\$6,076.69	
			TEMPORARY RELINQUISHMENT CREDIT - Acq circ 5385, at poi 16155			11/97	A	IRL	0.3687	0.0085	0.3772	9,170	\$3,440.06	
			TEMPORARY RELINQUISHMENT CREDIT - Acq circ 5674, at poi 16161			11/97	A	IRL	0.3687	0.0085	0.3772	10,500	\$3,960.60	
			TEMPORARY RELINQUISHMENT CREDIT - Acq circ 5701, at poi 16708			11/97	A	IRL	0.3687	0.0085	0.3772	150,000	\$56,560.00	
			TEMPORARY RELINQUISHMENT CREDIT - Acq circ 5701, at poi 57345			11/97	A	IRL	0.3687	0.0085	0.3772	413,490	\$155,968.43	
			TEMPORARY RELINQUISHMENT CREDIT - Acq circ 5229, at poi 28713			11/97	A	IRL	0.3687	0.0085	0.3772	23,400	\$8,826.48	
			TEMPORARY RELINQUISHMENT CREDIT - Acq circ 5755, at poi 16708			11/97	A	IRL	0.3687	0.0085	0.3772	4,080	\$1,538.98	
			TEMPORARY RELINQUISHMENT CREDIT - Acq circ 5224, at poi 16198			11/97	A	IRL	0.3687	0.0085	0.3772	8,850	\$3,236.46	
			TEMPORARY ACQUISITION RESERVATION CHANGE - Relq circ 5406, at poi 16119			11/97	A	TAQ	0.3687	0.0085	0.3772	(216,000)	(\$81,475.70)	
			TEMPORARY ACQUISITION RESERVATION CHANGE - Relq circ 5113, at poi 16722			11/97	A	TAQ	0.3687	0.0053	0.3740	(8,490)	(\$3,175.26)	

TOTAL FOR CONTRACT 5047 FOR MONTH OF 11/97.

*** END OF INVOICE 20561 ***

THIS PAGE REPRESENTS AN INVOICE FOR
WHICH CONFIDENTIALITY OF INFORMATION HAS BEEN REQUESTED.

PEOPLES GAS SYSTEM
 ACCRUED CASHOUTS PAYABLE
 SUPPLIER AGGREGATION (TEST) PROGRAM
 IN THERMS
 DECEMBER 1997
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13-Jan-98

SUPPLIER	(A)	(B)	(C)	(D)	(E)	(F)
	VOLUMES COMMODITY OTHER	RATE COMMODITY OTHER	AMOUNT COMMODITY OTHER	VOLUMES COMMODITY PIPELINE	RATE COMMODITY PIPELINE	AMOUNT COMMODITY PIPELINE
1 APPLIED FINANCIAL SERVICES, INC.	3,435.5	\$0.23100	\$793.60	3,330.7	\$0.00403	\$13.42
2 CITRUS TRADING CORP.	8,676.3	0.23100	\$2,004.23	8,411.7	0.00403	\$33.90
3 CNB/OLYMPIC GAS SERVICES	14,650.7	0.20790	\$3,045.88	14,203.9	0.00403	\$57.24
4 EL PASO ENERGY MARKETING CO.	1,558.0	0.20790	\$323.91	1,510.5	0.00403	\$6.09
5 E-PRIME, INC.	10,697.4	0.23100	\$2,471.10	10,371.1	0.00403	\$41.80
6 SOUTHBOUND, INC.	17,781.0	0.20790	\$3,696.67	17,238.7	0.00403	\$69.47
7 TOTAL ACCRUAL	56,798.9		\$12,335.39	55,066.6		\$221.92

PEOPLES GAS SYSTEM
 ACTUAL/ACCRUAL RECONCILIATION
 IMBALANCE CASHOUTS PAYABLE
 SUPPLIER AGGREGATION (TEST) PROGRAM
 IN THERMS
 NOVEMBER 1997
 g:\gasact\p\ga\facceest.wk4

13-Jan-98

		(A)	(B)	(C)	(D)	(E)	(F)	
SUPPLIER		VOLUMES COMMODITY OTHER	RATE COMMODITY OTHER	AMOUNT COMMODITY OTHER	VOLUMES COMMODITY PIPELINE	RATE COMMODITY PIPELINE	AMOUNT COMMODITY PIPELINE	
1	APPLIED FINANCIAL SERVICES, INC.	ACCRUED	11,670.2	\$0.28530	\$3,329.51	11,314.3	\$0.00403	\$45.60
2		ACTUAL	11,670.2	0.28530	\$3,329.51	11,314.3	0.00403	\$45.60
3	CNB/OLYMPIC GAS SERVICES	ACCRUED	1,575.7	0.31700	\$499.50	1,527.6	0.00403	\$6.16
4		ACTUAL	1,575.7	0.31700	\$499.50	1,527.6	0.00403	\$6.16
5	TEXAS-OHIO DISTRIBUTION, INC.	ACCRUED	6,307.3	\$0.28530	\$1,799.47	6,114.9	\$0.00403	\$24.64
6		ACTUAL	6,307.3	0.28530	\$1,799.47	6,114.9	0.00403	\$24.64
7	TEXAS-OHIO GAS, INC.	ACCRUED	25,251.5	0.28530	\$7,204.25	24,481.3	0.00403	\$98.66
8		ACTUAL	0.0	0.00000	\$0.00	0.0	0.00000	\$0.00
9	TOTAL ACCRUED:		44,804.7		\$12,832.73	43,438.1		\$175.06
10	TOTAL ACTUAL:		19,553.2		\$5,628.48	18,956.8		\$76.40
11	TOTAL DIFFERENCE:		(25,251.5)		(\$7,204.25)	(24,481.3)		(\$98.66)

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENRON/SUNAT AFFILIATE

DATE: 10/10/97
 FILE: 107-0797
 INVOICE NO. 0169
 TOTAL AMOUNT DUE \$177,835.96

Please reference this invoice no. on your remittance and wire to:
 Wire Transfer 12-19-97
 Florida Gas Transmission Company
 Nations Bank, Dallas, TX
 Account #
 ABA #

CUSTOMER: PEOPLES GAS SYSTEM, INC.
 4319 ED LILLIOTT
 702 North Franklin St.
 El Paso, TX 79902

CONTRACT: SHIPPER: CUSTOMER NO: 4170 PLEASE CONTACT LAURA HOSELEY AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE
 TYPE: CASH IN/CASH OUT CURS NO: 006922736 DR CODE: 1151

REC'D BY	DATE	AMOUNT	REMARKS
	08/97	2,3400	RAILS
	08/97	2,3400	RAILS
	TOTAL FOR MONTH OF 08/97		
		52,484	
		\$127,835.96	

*** END OF INVOICE 20319 ***

01-90-000-222-02-00-0

[Handwritten signature]

FLORIDA GAS TRANSMISSION CO.
P.O. Box 1188
Houston, TX 77251-1188

**ENRON
CORP**

PEOPLES GAS SYSTEM INC
702 NORTH FRANKLIN ST
PLAZA SEVEN
TAMPA, FL
33602

12/11/97

PAGE 1 OF 1

VENDOR NO: #53117444108
REMITTANCE STATEMENT

VOUCHER NO.	INVOICE DATE	INVOICE NO.	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
9712001186	12/10/97	05047		1,662,419.75		1,662,419.75
TOTAL						1,662,419.75

SPECIAL INSTRUCTIONS:
CALL JOHN REESE X35959 FOR PICK-UP

DETACH AND RETAIN THIS STUB FOR YOUR RECORDS. CHECK # 0622058399 ATTACHED BELOW

**ENRON
CORP**

FLORIDA GAS TRANSMISSION CO.
P.O. Box 1188
Houston, TX 77251-1188

No. 0622058399

12/11/97

PAY TO THE ORDER OF
PEOPLES GAS SYSTEM INC
702 NORTH FRANKLIN ST
PLAZA SEVEN
TAMPA, FL
33602

\$1,662,419.75

NOT VALID AFTER 1 YEAR

One million six hundred sixty two thousand four hundred nineteen and 75 / 100 Dollars

CITIBANK-DELAWARE

William D. Gathman
AUTHORIZED SIGNATURE

THE FACE OF THIS DOCUMENT HAS A BLUE BACKGROUND ON WHITE PAPER - THE BACK CONTAINS AN ARTIFICIAL WATERMARK - HOLD AT AN ANGLE TO VIEW

PAGE 1 OF 7
PIPELINE REFUND



Florida Gas Transmission Company

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

December 15, 1997

Dear Customer:

Pursuant to Article XI of the rate case settlement filed August 5, 1997 in Docket No. RP96-366-005, as approved by Commission order ("Order") dated September 24, 1997, Florida Gas Transmission Company ("FGT") is required to make refunds to transportation customers receiving service between March 1, 1997 and October 31, 1997. Specifically, the Order requires such refunds be made by December 15, 1997, and that the refunds be based upon the difference between the settlement rates made effective March 1, 1997 and the actual rates charged the customer. The Order also requires that refunds include interest calculated in accordance to Section 154.501 of the Commission's Regulations.

Enclosed is a workpaper supporting the amount of your refund, including interest and a check(s) for any amounts due. Please see "Compliance Filing to Place Settlement Rates Into Effect" filed with the Commission and mailed to customers on November 12, 1997 for a copy of the settlement rates.

If you have any questions, please contact Teb Lokey at (713) 853-6868 or Blair Lichtenwalter at (713) 853-7367.

Very truly yours,

Robert B. Kilmer
Vice President
Rates & Certificates

PAGE 2 OF 7
PIPELINE REFUND

FLORIDA GAS TRANSMISSION COMPANY
Calculation of Refund Including Interest

Contract Number 05047
 Shipper Name PEOPLES GAS SYSTEM, INC
 W/M M

Rate Schedule FTS-1

Prod Date	Rate Type	Invoice Number	Payment Date	MMBtu Billed	Amount Billed	Rate Billed	Refund Rate /2	Settlement Rate /1	Settled Amount	Refund Amount	Interest Amount	Total Refund
9703	NNR	16273	4/10/97	620,000	51,522.00	0.0831	0.0590	0.0590	36,580.00	14,942.00	872.58	15,814.58
9703	RES	16273	4/10/97	1,353,201	658,738.25	0.4868	0.4313	0.4313	583,635.59	75,102.66	4,385.82	79,488.47
9703	RES	16273	4/10/97	6,557,906	3,248,130.84	0.4953	0.4398	0.4398	2,884,167.06	363,963.78	21,254.61	385,218.40
9703	TAQ	16273	4/10/97	8,773	4,317.19	0.4921	0.4366	0.4366	3,830.29	486.90	28.43	515.34
9703	TAQ	16273	4/10/97	223,200	110,550.96	0.4953	0.4398	0.4398	98,163.36	12,387.60	723.41	13,111.01
9703	TRL	16273	4/10/97	-2,482,077	-1,229,372.74	0.4953	0.4398	0.4398	-1,091,617.46	-137,755.27	-8,044.58	-145,799.85
9703	TRL	16373	4/18/97	-12,028	-5,957.47	0.4953	0.4398	0.4398	-5,289.91	-667.55	-37.73	-705.29
9703	TRL	16373	4/18/97	-30,009	-11,403.42	0.3800	0.3800	0.4398	-11,403.42	0.00	0.00	0.00
9703	TRL	16273	4/10/97	-650,000	-22,750.00	0.0350	0.0350	0.4398	-22,750.00	0.00	0.00	0.00
9703	TRL	16273	4/10/97	-2,880	-230.40	0.0800	0.0800	0.4398	-230.40	0.00	0.00	0.00
9703	TRL	16273	4/10/97	-250,821	-12,541.05	0.0500	0.0500	0.4398	-12,541.05	0.00	0.00	0.00
9703	TRL	16273	4/10/97	-294,500	-20,938.95	0.0711	0.0711	0.4398	-20,938.95	0.00	0.00	0.00
9703	TRL	16273	4/10/97	-155,000	-31,837.00	0.2054	0.2054	0.4398	-31,837.00	0.00	0.00	0.00
9704	NNR	16928	5/9/97	300,000	24,930.00	0.0831	0.0590	0.0590	17,700.00	7,230.00	373.37	7,603.37
9704	RES	16928	5/9/97	1,550,340	754,705.51	0.4868	0.4313	0.4313	668,661.64	86,043.87	4,443.45	90,487.32
9704	RES	16928	5/9/97	6,116,190	3,029,348.91	0.4953	0.4398	0.4398	2,689,900.36	339,448.54	17,529.69	356,978.23
9704	TAQ	16928	5/9/97	216,000	106,984.80	0.4953	0.4398	0.4398	94,996.80	11,988.00	619.08	12,607.08
9704	TRL	16928	5/9/97	-187,170	-8,422.65	0.0450	0.0450	0.4398	-8,422.65	0.00	0.00	0.00
9704	TRL	16966	5/20/97	-10,503	-5,202.14	0.4953	0.4398	0.4398	-4,619.22	-582.92	-78.78	-611.50
9704	TRL	16966	5/20/97	-33,814	-12,849.32	0.3800	0.3800	0.4398	-12,849.32	0.00	0.00	0.00
9704	TRL	16928	5/9/97	-150,000	-30,810.00	0.2054	0.2054	0.4398	-30,810.00	0.00	0.00	0.00
9704	TRL	16928	5/9/97	-1,213,170	-36,395.10	0.0300	0.0300	0.4398	-36,395.10	0.00	0.00	0.00

FLORIDA GAS TRANSMISSION COMPANY
Calculation of Refund Including Interest

Contract Number 05047
 Shipper Name PEOPLES GAS SYSTEM, INC
 W/M M

Rate Schedule FTS-1

Prod Date	Rate Type	Invoice Number	Payment Date	MMBtu Billed	Amount Billed	Rate Billed	Refund Rate /2	Settlement Rate /1	Settled Amount	Refund Amount	Interest Amount	Total Refund
9704	TRL	16928	5/9/97	-2,519,821	-1,248,067.34	0.4953	0.4398	0.4398	-1,108,217.28	-139,850.07	-7,222.09	-147,072.15
9705	NHR	17223	6/6/97	620,000	51,522.00	0.0831	0.0590	0.0590	36,580.00	14,942.00	672.24	15,614.24
9705	RES	17223	6/6/97	155,000	66,154.00	0.4268	0.3713	0.3713	57,551.50	8,602.50	387.02	8,989.52
9705	RES	17223	6/6/97	4,817,214	2,096,933.25	0.4353	0.3798	0.3798	1,829,577.88	267,355.38	12,028.22	279,383.60
9705	TAQ	17223	6/6/97	223,200	97,158.96	0.4353	0.3798	0.3798	84,771.36	12,387.60	557.31	12,944.91
9705	TAQ	17223	6/6/97	7,924	3,423.96	0.4321	0.3766	0.3766	2,984.18	439.78	19.79	459.57
9705	TRL	17488	6/20/97	-11,819	-5,144.81	0.4353	0.3798	0.3798	-4,488.86	-655.95	-27.40	-683.35
9705	TRL	17488	6/20/97	-17,400	-6,612.00	0.3800	0.3798	0.3798	-6,608.52	-3.48	-0.15	-3.63
9705	TRL	17223	6/6/97	-2,451,384	-1,067,087.46	0.4353	0.3798	0.3798	-931,035.64	-136,051.81	-8,120.92	-142,172.73
9705	TRL	17223	6/6/97	-155,000	-31,837.00	0.2054	0.2054	0.3798	-31,837.00	0.00	0.00	0.00
9706	NHR	17773	7/10/97	600,000	49,860.00	0.0831	0.0590	0.0590	35,400.00	14,460.00	535.54	14,995.54
9706	RES	17773	7/10/97	150,000	64,020.00	0.4268	0.3713	0.3713	55,695.00	8,325.00	308.33	8,633.33
9706	RES	17773	7/10/97	4,661,820	2,029,290.25	0.4353	0.3798	0.3798	1,770,559.24	258,731.01	9,582.44	268,313.45
9706	TAQ	17773	7/10/97	8,490	3,668.53	0.4321	0.3766	0.3766	3,197.33	471.20	17.45	488.65
9706	TAQ	17773	7/10/97	216,000	94,024.80	0.4353	0.3798	0.3798	82,036.80	11,988.00	443.99	12,431.99
9706	TRL	17773	7/10/97	-2,365,080	-1,029,519.32	0.4353	0.3798	0.3798	-898,257.38	-131,261.94	-4,861.46	-136,123.40
9706	TRL	17943	7/28/97	-812	-308.56	0.3800	0.3798	0.3798	-308.40	-0.16	-0.01	-0.17
9706	TRL	17773	7/10/97	-150,000	-30,810.00	0.2054	0.2054	0.3798	-30,810.00	0.00	0.00	0.00
9706	TRL	17943	7/28/97	-8,700	-3,787.11	0.4353	0.3798	0.3798	-3,304.26	-482.85	-15.82	-498.67
9707	NHR	18146	8/8/97	620,000	51,522.00	0.0831	0.0590	0.0590	36,580.00	14,942.00	449.99	15,391.99
9707	RES	18146	8/8/97	4,972,214	2,164,404.75	0.4353	0.3798	0.3798	1,888,446.88	275,957.88	8,310.73	284,268.61
9707	TAQ	18146	8/8/97	8,773	3,790.81	0.4321	0.3766	0.3766	3,303.91	486.90	14.66	501.56

FLORIDA GAS TRANSMISSION COMPANY
Calculation of Refund Including Interest

Contract Number 05047
 Shipper Name PEOPLES GAS SYSTEM, INC
 W/M M
 Rate Schedule FTS-1

Prod Date	Rate Type	Invoice Number	Payment Date	MMBtu Billed	Amount Billed	Rate Billed	Refund Rate /2	Settlement Rate /1	Settled Amount	Refund Amount	Interest Amount	Total Refund
9707	TAQ	18146	8/8/97	223,200	97,158.96	0.4353	0.3798	0.3798	84,771.36	12,387.60	373.08	12,760.68
9707	TRL	18146	8/8/97	-2,805,945	-1,221,427.86	0.4353	0.3798	0.3798	-1,065,697.91	-155,729.95	-4,689.95	-160,419.90
9707	TRL	18392	8/20/97	-10,478	-4,561.07	0.4353	0.3798	0.3798	-3,979.54	-581.53	-15.86	-577.39
9708	NNR	18665	9/10/97	620,000	51,522.00	0.0831	0.0590	0.0590	36,580.00	14,942.00	334.42	15,276.42
9708	RES	18665	9/10/97	4,972,214	2,164,404.75	0.4353	0.3798	0.3798	1,888,446.88	275,957.88	6,176.33	282,134.21
9708	TAQ	18665	9/10/97	7,223	3,121.08	0.4321	0.3766	0.3766	2,720.18	400.88	8.97	409.85
9708	TAQ	18665	9/10/97	223,200	97,158.96	0.4353	0.3798	0.3798	84,771.36	12,387.60	277.25	12,664.85
9708	TRL	18665	9/10/97	-2,805,655	-1,221,301.62	0.4353	0.3798	0.3798	-1,065,587.77	-155,713.85	-3,485.10	-159,198.95
9708	TRL	18932	9/19/97	-640	-243.20	0.3800	0.3798	0.3798	-243.07	-0.13	0.00	-0.13
9708	TRL	18932	9/19/97	-11,778	-5,126.96	0.4353	0.3798	0.3798	-4,473.28	-653.68	-13.23	-666.91
9709	NNR	19263	10/10/97	600,000	49,860.00	0.0831	0.0590	0.0590	35,400.00	14,460.00	222.68	14,682.68
9709	RES	19263	10/10/97	4,811,820	2,094,585.25	0.4353	0.3798	0.3798	1,827,529.24	267,056.01	4,112.66	271,168.67
9709	TAQ	19263	10/10/97	216,000	94,024.80	0.4353	0.3798	0.3798	82,036.80	11,988.00	184.62	12,172.62
9709	TAQ	19263	10/10/97	6,990	3,020.38	0.4321	0.3766	0.3766	2,632.43	387.95	5.97	393.92
9709	TRL	19462	10/20/97	-7,353	-3,200.76	0.4353	0.3798	0.3798	-2,792.67	-408.09	-5.35	-413.44
9709	TRL	19263	10/10/97	-2,908,130	-1,265,908.99	0.4353	0.3798	0.3798	-1,104,507.77	-161,401.22	-2,485.58	-163,886.79
9709	TRL	19462	10/20/97	-1,215	-461.70	0.3800	0.3798	0.3798	-461.46	-0.24	0.00	-0.25
9710	NNR	19685	11/10/97	310,000	25,761.00	0.0831	0.0590	0.0590	18,290.00	7,471.00	61.26	7,532.26
9710	RES	19685	11/10/97	6,984,827	3,040,495.19	0.4353	0.3798	0.3798	2,652,837.29	387,657.90	3,178.79	390,836.69
9710	TAQ	19685	11/10/97	8,773	3,790.81	0.4321	0.3766	0.3766	3,303.91	486.90	3.99	490.89
9710	TAQ	19685	11/10/97	223,200	97,158.96	0.4353	0.3798	0.3798	84,771.36	12,387.60	101.58	12,489.18
9710	TRL	19857	11/20/97	-9,354	-4,071.80	0.4353	0.3798	0.3798	-3,552.65	-519.15	-3.01	-572.16

FLORIDA GAS TRANSMISSION COMPANY
Calculation of Refund Including Interest

Contract Number 05047
 Shipper Name PEOPLES GAS SYSTEM, INC
 W/M M

Rate Schedule FTS-1

Prod Date	Rate Type	Invoice Number	Payment Date	MMBtu Billed	Amount Billed	Rate Billed	Refund Rate /2	Settlement Rate /1	Settled Amount	Refund Amount	Interest Amount	Total Refund
9710	TRL	19685	11/10/97	-3,493,080	-1,520,537.72	0.4353	0.3798	0.3798	-1,326,671.78	-193,865.94	-1,589.70	-195,455.64
9710	TRL	19857	11/20/97	-8,010	-3,043.80	0.3800	0.3798	0.3798	-3,042.20	-1.60	-0.01	-1.61
Total for Contract 05047				28,000,066	\$12,485,294.58				\$10,882,828.06	\$1,602,466.52	\$59,953.23	\$1,662,419.75

1/ Settlement Rate is the rate approved in Settlement of Docket No. RP96-366 plus all applicable surcharges.

2/ Refund Rate is the lesser of the Settlement Rate or the Rate Billed.

FGT SETTLEMENT REFUND-1997 (ESTIMATE)
g:\gasachogal\gtrf97.wk4

06-Jan-98

NNTS:				Refund	Interest	Total
Mo/Yr	Therms	Rate	Refund	(excl. interest)		Refund
Mar/97	6,200,000	0.00241	\$14,942.00			
Apr/97	3,000,000	0.00241	7,230.00			
May/97	6,200,000	0.00241	14,942.00			
Jun/97	6,000,000	0.00241	14,460.00			
Jul/97	6,200,000	0.00241	14,942.00			
Aug/97	6,200,000	0.00241	14,942.00			
Sep/97	6,000,000	0.00241	14,460.00			
Oct/97	3,100,000	0.00241	7,471.00	\$103,389.00		
Resv.(FTS-1):						
Mar/97	56,610,030	0.00555	314,185.67			
Apr/97	53,627,090	0.00555	297,630.34			
May/97	27,519,540	0.00555	152,733.45			
Jun/97	26,712,300	0.00555	148,253.27			
Jul/97	23,962,420	0.00555	133,102.44			
Aug/97	23,969,620	0.00555	133,032.50			
Sep/97	21,266,800	0.00555	118,030.74			
Oct/97	37,237,200	0.00555	206,666.46	1,503,634.85		
Resv.(Volumetric)(FTS-1):						
Mar/97	(120,260)	0.00555	(667.55)			
Apr/97	(105,030)	0.00555	(582.92)			
May/97	(118,190)	0.00555	(655.95)			
	(174,000)	0.00002	(3.48)			
Jun/97	(87,000)	0.00555	(482.85)			
	(8,120)	0.00002	(0.16)			
Jul/97	(104,780)	0.00555	(581.53)			
Aug/97	(117,780)	0.00555	(653.68)			
	(8,400)	0.00002	(0.13)			
Sep/97	(73,530)	0.00555	(408.09)			
	(12,150)	0.00002	(0.24)			
Oct/97	(93,540)	0.00555	(519.15)			
	(60,100)	0.00002	(1.60)	(4,557.33)	\$1,602,466.52	\$89,953.33
						1.74%
Buy/Sell Customers:						
Mar/97	(12,498,350)	0.00555	(69,365.90)			
Apr/97	(10,948,090)	0.00555	(60,761.90)			
May/97	(12,215,050)	0.00555	(67,793.53)			
Jun/97	(9,296,890)	0.00555	(51,597.74)			
Jul/97	(12,041,610)	0.00555	(66,830.94)			
Aug/97	(10,206,320)	0.00555	(56,645.08)			
Sep/97	(11,074,710)	0.00555	(61,464.64)			
Oct/97	(11,805,960)	0.00555	(65,523.08)	(499,982.81)	(499,982.81)	(518,899.36)
						(5518,667.17)
TOTAL REFUND(net of buy/sell pass-throughs)				\$1,102,483.71	\$41,253.91	\$1,143,737.62