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September 10, 1998

VIA FEDERAL EXPRESS

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

Re: Docket No. 980003-GU -- Purchased Gas Adjustment (PGA)
Petition for Approval of Final True-Up Amounts.

Dear Ms. Bayo:

Enclosed for filing in the above docket on behalf of Peoples Gas System ("Peoples"), please find an original and 15 copies of each of the following:

- Peoples' Petition for Approval of its PGA True-Up Amounts for the Period April 1, 1997 through March 31, 1998;
- Direct Testimony of W. Edward Elliott (including diskette containing testimony in WP5.1); and
- Composite Exhibit EE-1 (redacted, subject to confidentiality earlier granted).

ACK Went Please acknowledge your receipt and filing of the enclosures by stamping a
AFA duplicate duplicate copy of this letter and returning the same to the undersigned in the
APP enclosed enclosed preaddressed envelope.

CAF _____ Thank you for your assistance.

CMU _____

CTR _____

EAG Atkins

LEG 1

LIN 3 DMN

OPC Enclosures

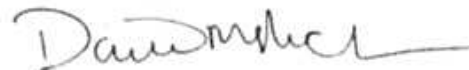
RCH _____

SEC 1 CC: Ms. Angie Llewellyn

WAS _____ Mr. W. Edward Elliott

OTH _____ All Parties of Record

Sincerely,



DAVID M. NICHOLSON

Petition
DOCUMENT NUMBER-DATE

09964 SEP 11 88

FPSC-RECORDS/REPORTING

Test ? Echo
DOCUMENT NUMBER-DATE

09965 SEP 11 88

FPSC-RECORDS/REPORTING

96
Tampa
MAIL ROOM
11 AM
SEP 11 1998

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Purchased Gas : Docket No. 980003-GU
Adjustment (PGA) Clause :
: Submitted for Filing: 9-11-98

PETITION FOR APPROVAL OF
PEOPLES GAS SYSTEM'S PGA TRUE-UP AMOUNTS

Peoples Gas System ("Peoples"), through its undersigned attorneys, and pursuant to the requirements in this docket, hereby petitions the Commission to approve its purchased gas adjustment (PGA) true-up amounts for the period April 1, 1997 through March 31, 1998, and in support of such Petition states:

1. The name and the mailing address of Peoples is:

Peoples Gas System
P.O. Box 2562
Tampa, Florida 33601-2562

2. The name and mailing address of the persons authorized to receive notices and communications with respect to this petition and proceedings in this docket are:

Ansley Watson, Jr., Esq., and
David M. Nicholson, Esq., of
MACFARLANE FERGUSON & McMULLEN
P. O. Box 1531
Tampa, Florida 33601-1531

3. Pursuant to the requirements in this docket, Peoples has, concurrently with the filing of this Petition, filed testimony and Composite Exhibit EE-1, consisting of the purchased gas adjustment true-up reporting forms supplied by the Commission Staff.

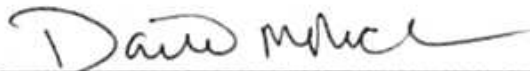
4. As indicated in the testimony of W. Edward Elliott and Composite Exhibit EE-1, Peoples' final true-up amount for the period April 1997 through March 1998, including interest

DOCUMENT NUMBER-DATE
09964 SEP 11 8
FPSC-RECORDS/REPORTING

and adjustment, net of the estimated true-up for the same period, is an overrecovery of \$1,014,745.

WHEREFORE, Peoples respectfully requests that the Commission enter its order approving the Company's final true-up amounts for the period April 1997 through March 1998.

Respectfully submitted,



Ansley Watson, Jr.
David M. Nicholson of
MACFARLANE FERGUSON & McMULLEN
P. O. Box 1531,
Tampa, Florida 33601
(813) 273-4200
Attorneys for Peoples Gas System

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Petition, the Direct Testimony of W. Edward Elliott, and Composite Exhibit EE-1 has been furnished by regular U.S. Mail this 10th day of September, 1998, to all known parties of record in Docket No. 980003-GU.



David M. Nicholson

COMPANY: PEOPLES GAS SYSTEM

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

SCHEDULE A-1

FOR THE PERIOD OF:

APRIL 97 through MARCH 98

Page 1 of 3

COST OF GAS PURCHASED	CURRENT MONTH: MARCH 98				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
1 COMMODITY (Pipeline)	\$164,046	\$169,512	\$5,466	3.22	\$1,707,700	\$1,716,088	\$8,388	0.49
2 NO NOTICE SERVICE	\$36,580	\$36,580	\$0	0.00	\$526,516	\$526,516	(\$0)	(0.00)
3 SWING SERVICE	\$1,723,207	\$2,202,885	\$479,678	21.77	\$15,066,207	\$20,313,331	\$5,247,124	25.83
4 COMMODITY (Other)	\$4,834,186	\$5,456,303	\$622,117	11.40	\$56,814,473	\$54,860,424	(\$1,754,049)	(3.20)
5 DEMAND	\$3,100,038	\$2,804,608	(\$295,430)	(10.53)	\$32,374,740	\$32,419,848	\$45,108	0.14
6 OTHER	\$59,642	\$130,000	\$70,358	0.00	\$1,313,348	\$1,361,579	\$48,231	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	\$50,491	\$50,755	\$264	0.52	\$510,631	\$520,069	\$9,438	1.81
8 DEMAND	\$524,704	\$532,339	\$7,635	1.43	\$6,400,087	\$6,503,500	\$103,413	1.59
9 OTHER	(\$109,892)	\$0	\$109,892	0.00	(\$794,123)	(\$174,179)	\$619,944	0.00
10								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$9,452,397	\$10,216,794	\$764,397	7.48	\$101,486,390	\$104,348,395	\$2,862,005	2.74
12 NET UNBILLED	(\$703,851)	\$0	\$703,851	0.00	\$593,961	\$95,958	(\$498,003)	0.00
13 COMPANY USE	\$6,445	\$0	(\$6,445)	0.00	\$111,695	\$82,712	(\$28,983)	0.00
14 TOTAL THERM SALES	\$9,878,593	\$10,216,794	\$340,201	3.33	\$103,219,667	\$105,735,118	\$2,515,452	2.38

Composite Exhibit No. _____
Docket No. 9800025-GU
Peoples Gas System
(EE-1)
Page 1a of 91

09/24-98

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: MARCH 98				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)	34,714,532	39,218,532	4,502,000	11.48	413,103,438	419,117,014	6,013,576	1.43
16 NO NOTICE SERVICE (Billing Determinants Only)	6,200,000	6,200,000	0	0.00	74,249,040	74,249,040	0	0.00
17 SWING SERVICE (Commodity)	7,126,980	9,525,990	2,399,010	25.18	57,207,399	72,465,580	15,258,181	21.08
18 COMMODITY (Other) (Commodity)	21,500,891	17,098,360	(4,404,531)	(25.76)	219,814,477	203,031,548	(16,782,929)	(8.27)
19 DEMAND (Billing Determinants Only)	70,551,230	51,999,156	(18,552,074)	(35.68)	596,064,466	620,371,304	24,306,838	3.92
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	12,528,780	12,594,182	65,402	0.52	136,134,350	138,476,225	2,341,875	1.69
22 DEMAND	14,779,690	14,845,092	65,402	0.44	162,564,390	164,908,265	2,341,875	1.42
23 OTHER	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (17+18-23)	28,627,871	26,622,350	(2,005,521)	(7.53)	277,021,876	275,497,128	(1,524,748)	(0.55)
25 NET UNBILLED	(1,507,743)	0	1,507,743	0.00	1,422,932	(781,050)	(2,203,982)	0.00
26 COMPANY USE	16,733	0	(16,733)	0.00	286,291	213,795	(72,496)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	27,886,797	26,622,350	(1,264,447)	(4.75)	269,046,217	272,431,866	3,385,648	1.24

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: MARCH 98				PERIOD TO DATE			
		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
				AMOUNT	%			AMOUNT	%
28	COMMODITY (Pipeline) (1/15)	0.00473	0.00432	(0.00040)	(9.33)	0.00413	0.00409	(0.00004)	(0.96)
29	NO NOTICE SERVICE (2/16)	0.00590	0.00590	0.00000	0.00	0.00709	0.00709	(0.00000)	(0.00)
30	SWING SERVICE (3/17)	0.24179	0.23125	(0.01054)	(4.56)	0.26336	0.28032	0.01696	6.05
31	COMMODITY (Other) (4/18)	0.22484	0.31915	0.09431	29.55	0.25756	0.27021	0.01265	4.68
32	DEMAND (5/19)	0.04394	0.05394	0.01000	18.53	0.05431	0.05226	(0.00206)	(3.93)
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	0.00375	0.00376	0.00000	0.13
35	DEMAND (8/22)	0.03550	0.03586	0.00036	1.00	0.03937	0.03944	0.00007	0.17
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)	0.33018	0.38377	0.05359	13.96	0.36635	0.37876	0.01242	3.28
38	NET UNBILLED (12/25)	0.46682	0.00000	(0.46682)	0.00	0.41742	0.00000	(0.41742)	0.00
39	COMPANY USE (13/26)	0.38517	0.00000	(0.38517)	0.00	0.39014	0.00000	(0.39014)	0.00
40	TOTAL COST OF THERMS SOLD (11/27)	0.33896	0.38377	0.04481	11.68	0.37721	0.38303	0.00582	1.52
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)	0.33377	0.37858	0.04481	11.84	0.37202	0.37784	0.00582	1.54
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)	0.33502	0.38000	0.04498	11.84	0.37342	0.37926	0.00584	1.54
45	PGA FACTOR ROUNDED TO NEAREST .001	33.502	38.000	4.49801	11.84	37.342	37.926	0.58395	1.54

COMPANY: PEOPLES GAS SYSTEM		PURCHASED GAS ADJUSTMENT		COST RECOVERY CLAUSE CALCULATION		SCHEDULE A-1 SUPPORTING DETAIL	
		FOR THE PERIOD OF: APRIL 97 through MARCH 98		CURRENT MONTH: MARCH 1998		Page 1 of 4	
COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28	COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
1 Commodity Pipelines (FGT)	28,046,120	\$118,458	\$0.00401	1 Commodity Pipelines (FGT)	28,046,120	\$118,458	\$0.00401
2 Commodity Pipelines (SHG/SGO GA)	7,259,379	\$42,957	\$0.00582	2 Commodity Pipelines (SHG/SGO GA)	7,259,379	\$42,957	\$0.00582
3 Cashouts-Peoples' Transportation Customers	654,373	\$2,624	\$0.00401	3 Cashouts-Peoples' Transportation Customers	654,373	\$2,624	\$0.00401
4 Cashouts-Supplier Aggregation (Fesq) Program	88,209	\$287	\$0.00401	4 Cashouts-Supplier Aggregation (Fesq) Program	88,209	\$287	\$0.00401
5 Commodity Pipelines (FGT)-Prior Month Adj./Increase	(311,870)	(\$1,377)	(\$0.00401)	5 Commodity Pipelines (FGT)-Prior Month Adj./Increase	(311,870)	(\$1,377)	(\$0.00401)
6 Commodity Pipelines (SHG/SGO GA)-Prior Month Adjustment	(1,252,330)	(\$1,584)	(\$0.00126)	6 Commodity Pipelines (SHG/SGO GA)-Prior Month Adjustment	(1,252,330)	(\$1,584)	(\$0.00126)
7 Commodity Pipelines Due 3rd Party Supplier	3,664,335	\$14,509	\$0.00398	7 Commodity Pipelines Due 3rd Party Supplier	3,664,335	\$14,509	\$0.00398
8 Comm. Pipelines-Prior Month Adj. With 3rd Party Supplier	1,540,905	\$6,210	\$0.00403	8 Comm. Pipelines-Prior Month Adj. With 3rd Party Supplier	1,540,905	\$6,210	\$0.00403
9 Capacity Utilization-Supplier	(9,819,600)	(\$30,902)	\$0.00318	9 Capacity Utilization-Supplier	(9,819,600)	(\$30,902)	\$0.00318
10 Capacity Utilization-Supplier-Prior Month Adjustment	677,820	\$1,877	\$0.00277	10 Capacity Utilization-Supplier-Prior Month Adjustment	677,820	\$1,877	\$0.00277
11 TOTAL COMMODITY (Pipelines)	34,714,532	\$164,648	\$0.00473	11 TOTAL COMMODITY (Pipelines)	34,714,532	\$164,648	\$0.00473
OTHER SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30	OTHER SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
12 Being Service-Demand-3rd Party Suppliers		\$127,192	\$0.00000	12 Being Service-Demand-3rd Party Suppliers		\$127,192	\$0.00000
13 Being Service-Commodity-3rd Party Suppliers	7,129,860	\$1,599,169	\$0.22429	13 Being Service-Commodity-3rd Party Suppliers	7,129,860	\$1,599,169	\$0.22429
14 Being Service-FTA Pilot Program Penalty	(2,980)	(\$3,152)	\$1.05817	14 Being Service-FTA Pilot Program Penalty	(2,980)	(\$3,152)	\$1.05817
15				15			
16				16			
17				17			
18 TOTAL OTHER SERVICE	7,126,880	\$1,723,207	\$0.24178	18 TOTAL OTHER SERVICE	7,126,880	\$1,723,207	\$0.24178
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31	COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
19 Purchases from 3rd Party Suppliers	21,201,875	\$4,777,603	\$0.22534	19 Purchases from 3rd Party Suppliers	21,201,875	\$4,777,603	\$0.22534
20 City of Sunrise	22,860	\$19,877	\$0.87081	20 City of Sunrise	22,860	\$19,877	\$0.87081
21 Central Florida Gas	4,599	\$1,210	\$0.26315	21 Central Florida Gas	4,599	\$1,210	\$0.26315
22 Cashouts-Peoples' Transportation Customers	672,878	\$138,754	\$0.20627	22 Cashouts-Peoples' Transportation Customers	672,878	\$138,754	\$0.20627
23 Cashouts-Supplier Aggregation (Fesq) Program	68,081	\$13,043	\$0.19158	23 Cashouts-Supplier Aggregation (Fesq) Program	68,081	\$13,043	\$0.19158
24 Customer Billing Adj.-Prior Month	(47,000)	(\$9,038)	(\$0.19229)	24 Customer Billing Adj.-Prior Month	(47,000)	(\$9,038)	(\$0.19229)
25 Customer Billing Adj.-Prior Period	(52,750)	(\$10,143)	(\$0.19229)	25 Customer Billing Adj.-Prior Period	(52,750)	(\$10,143)	(\$0.19229)
26 Imbalance Cashout-(FGT)-Jan. '98	76,240	\$18,544	\$0.24320	26 Imbalance Cashout-(FGT)-Jan. '98	76,240	\$18,544	\$0.24320
27 Bookouts-Feb. '98	(205,070)	(\$45,357)	(\$0.22118)	27 Bookouts-Feb. '98	(205,070)	(\$45,357)	(\$0.22118)
28 Purchases from 3rd Party Suppliers-Prior Month Adj.	(240,822)	(\$40,789)	(\$0.16943)	28 Purchases from 3rd Party Suppliers-Prior Month Adj.	(240,822)	(\$40,789)	(\$0.16943)
29 TOTAL COMMODITY (Other)	21,600,891	\$4,834,196	\$0.22344	29 TOTAL COMMODITY (Other)	21,600,891	\$4,834,196	\$0.22344
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32	DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
30 Demand (FGT)	83,311,070	\$3,489,568	\$0.04186	30 Demand (FGT)	83,311,070	\$3,489,568	\$0.04186
31 Demand (SHG/SGO GA)	9,279,200	\$409,648	\$0.04405	31 Demand (SHG/SGO GA)	9,279,200	\$409,648	\$0.04405
32 Temporary Acquisition Reservation Charge-(FGT)	2,232,000	\$84,191	\$0.03772	32 Temporary Acquisition Reservation Charge-(FGT)	2,232,000	\$84,191	\$0.03772
33 Temporary Relinquishment Credit-(FGT)	(38,182,180)	(\$1,898,866)	(\$0.04980)	33 Temporary Relinquishment Credit-(FGT)	(38,182,180)	(\$1,898,866)	(\$0.04980)
34 Volumetric Relinquishment Credit-(FGT)	(2,356,180)	(\$93,783)	(\$0.03974)	34 Volumetric Relinquishment Credit-(FGT)	(2,356,180)	(\$93,783)	(\$0.03974)
35 Cashouts-Peoples' Transportation Customers	854,373	\$14,898	\$0.01732	35 Cashouts-Peoples' Transportation Customers	854,373	\$14,898	\$0.01732
36 Capacity Discount-Transp. Customer	4,218,474	\$109,857	\$0.02604	36 Capacity Discount-Transp. Customer	4,218,474	\$109,857	\$0.02604
37 Prior Month Adj. With 3rd Party Supplier	1,764,240	\$63,112	\$0.03577	37 Prior Month Adj. With 3rd Party Supplier	1,764,240	\$63,112	\$0.03577
38 Capacity Utilization-Supplier	4,329,400	\$53,802	\$0.01244	38 Capacity Utilization-Supplier	4,329,400	\$53,802	\$0.01244
39 Demand Due 3rd Party Supplier	4,009,433	\$152,681	\$0.03808	39 Demand Due 3rd Party Supplier	4,009,433	\$152,681	\$0.03808
38a Demand (SHG/SGO GA)-Prior Month Adjustment	0	(\$1,561)	(\$0.00000)	38a Demand (SHG/SGO GA)-Prior Month Adjustment	0	(\$1,561)	(\$0.00000)
40 Volumetric Relinq. Credit-(FGT)-Prior Mo. Adj.	(13,000)	(\$185)	(\$0.01423)	40 Volumetric Relinq. Credit-(FGT)-Prior Mo. Adj.	(13,000)	(\$185)	(\$0.01423)
41				41			
42 TOTAL DEMAND	70,551,230	\$3,100,038	\$0.04384	42 TOTAL DEMAND	70,551,230	\$3,100,038	\$0.04384
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33	OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
43 Administrative Costs	0	\$57,343	\$0.00000	43 Administrative Costs	0	\$57,343	\$0.00000
44 Legal Fees	0	\$2,300	\$0.00000	44 Legal Fees	0	\$2,300	\$0.00000
45				45			
46				46			
47				47			
48				48			
49 TOTAL OTHER	0	\$59,643	\$0.00000	49 TOTAL OTHER	0	\$59,643	\$0.00000

	CURRENT MONTH - MARCH 88		PERIOD TO DATE	
	ACTUAL	DIFFERENCE	ACTUAL	DIFFERENCE
		AMOUNT		AMOUNT
TRUE-UP CALCULATION				
1 PURCHASED GAS COST (A-1, LINES 3+4+8-12)	\$4,640,640	\$988,348	\$72,361,108	\$2,362,115
2 TRANSPORTATION COST (A-1, LINES 1+2+5+6+7+9)	2,783,112	(227,506)	\$29,811,387	(11,127)
3 TOTAL	8,423,752	760,842	\$102,172,495	2,890,988
4 FUEL REVENUES	8,876,593	345,201	\$102,218,647	2,315,452
(NET OF REVENUE TAX)				
5 TRUE-UP REFUND(COLLECTION)	87,321	5	\$1,187,912	5
6 FUEL REVENUE APPLICABLE TO PERIOD *	8,873,914	345,206	\$104,387,374	2,315,457
(LINE 4 (+ or -) LINE 5)				
7 TRUE-UP PROVISION - THIS PERIOD	227,863	(426,827)	\$2,837,348	(375,531)
(LINE 6 - LINE 3)				
8 INTEREST PROVISION-THIS PERIOD (21)	3,184	(8,552)	(225,857)	(2,184)
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	483,817	(1,181,042)	(2,848,184)	0
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(97,221)	(5)	\$1,187,912	(5)
10a FLEX RATE ADJUSTMENT	0	0	0	0
11 TOTAL ESTRACT TRUE-UP (7+8+9+10+10a)	889,843	(1,236,358)	(1,196,805)	(378,899)
11a REFUND(S) FROM PIPELINE	22,878	(21,878)	\$463,189	(1,274,433)
12 ADJ TOTAL ESTRACT TRUE-UP (11+11a)	819,719	(1,258,236)	\$819,719	(1,653,124)
INTEREST PROVISION				
13 BEGINNING TRUE-UP A/D	653,817	(1,181,042)	(2,574,711)	
INTEREST PROVISION (9)				
14 ENDING TRUE-UP BEFORE INTEREST (13+7+5+11a)	818,534	(1,448,378)	(1,796,521)	
15 TOTAL (13+14)	1,378,581	(2,629,841)	(2,652,232)	
16 AVERAGE (96% OF 15)	689,775	(1,314,920)	(1,326,116)	
17 INTEREST RATE - FIRST DAY OF MONTH	5.53	0	0.00000	
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.53	0	0.00000	
19 TOTAL (17+18)	11,080	0	0.00000	
20 AVERAGE (96% OF 19)	5,540	0	0.00000	
21 MONTHLY AVERAGE (20*12 Months)	0.462	0	0.00000	
22 INTEREST PROVISION (15+21)	\$3,194	(8,552)	\$12,054,219	(12,054,219)

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

COMPANY: PEOPLES GAS SYSTEM		TRANSPORTATION SYSTEM SUPPLY				SCHEDULE A-4 Page 1 of 2	
FOR THE PERIOD OF:		APRIL 97	Through	MARCH 98			
PER SENT MONTH:		MARCH 1997					
(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT DTHM	(D) NET AMOUNT DTHM	(E) MONTHLY GROSS DTH	(F) MONTHLY NET DTH	(G) WELLHEAD PRICE B0TH	(H) CITYGATE PRICE R04EYF
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
SUBTOTAL							

(1) The wellhead price listed for each receipt point represents the actual cost of gas to PGS from its supplier(s).
 (2) The above net volumes are calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 2.75% per dth.
 (3) Included in the monthly gross volumes above are 82,000 dth's nominated under FGT FTS-2 pipeline capacity having a fuel surcharge of 2.75% per dth.

COMPANY: PEOPLES GAS SYSTEM		TRANSPORTATION SYSTEM SUPPLY					SCHEDULE A-4	
		FOR THE PERIOD OF:		Through		Page 2 of 2		
		APRIL 97		MARCH 98				
		MARCH 1999		MARCH 98				
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS AMOUNT MMBtu	MONTHLY NET AMOUNT MMBtu	WELLHEAD PRICE \$/MMBtu	CITYGATE PRICE \$/MMBtu	
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
		TOTAL						

(1) The wellhead price listed for each receipt point represents the actual cost of gas to PGS from its supplier(s).
 (2) The above net volumes are calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 2.75% per dth.
 (3) Included in the monthly gross volumes above are 82,000 dth's nominated under FGT FTS-2 pipeline capacity having a fuel surcharge of 2.75% per dth.

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
JACKSONVILLE DIVISION:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> ÷ <u>AVERAGE BTU CONTENT</u> CCF PURCHASED	1.0354	1.0433	1.0374	1.0394	1.0364	1.0364	1.0364	1.0364	1.0394	1.0423	1.0374	1.0354
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	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	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897
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	1.060	1.055	1.054
SOUTH FLORIDA, PALM BEACH GARDENS DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> ÷ <u>AVERAGE BTU CONTENT</u> CCF PURCHASED	1.0423	1.0443	1.0453	1.0472	1.0443	1.0453	1.0472	1.0512	1.0561	1.0541	1.0462	1.0472
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	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	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897
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	1.072	1.064	1.065

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												
<u>THERMS PURCHASED</u> ÷ AVERAGE BTU CONTENT	1.0423	1.0443	1.0462	1.0482	1.0453	1.0453	1.0472	1.0512	1.0561	1.0521	1.0462	1.0472
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	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	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	1.01697	1.01697	1.01697
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.060	1.062	1.064	1.065	1.063	1.063	1.065	1.069	1.074	1.070	1.064	1.065
TAMPA, ST. PETE, LAKE LAND, HIGHLANDS, and SARASOTA DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> ÷ AVERAGE BTU CONTENT	1.0472	1.0512	1.0512	1.0521	1.0502	1.0502	1.0521	1.0531	1.0571	1.0541	1.0482	1.0502
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	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	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	1.01697	1.01697	1.01697
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.065	1.068	1.069	1.070	1.068	1.068	1.070	1.071	1.075	1.072	1.068	1.068

ACTUAL FOR THE PERIOD OF: APRIL 1987 THROUGH MARCH 1988

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
EVSTIS, DAYTONA DIVISIONS:	'87	'87	'87	'87	'87	'87	'87	'87	'87	'88	'88	'88
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> ÷ <u>AVERAGE BTU CONTENT CCF PURCHASED</u>	1.0384	1.0423	1.0443	1.0453	1.0433	1.0433	1.0482	1.0502	1.0551	1.0521	1.0453	1.0482
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	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	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.057	1.060	1.062	1.063	1.061	1.061	1.064	1.068	1.073	1.070	1.063	1.064
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> ÷ <u>AVERAGE BTU CONTENT CCF PURCHASED</u>												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.												
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.												
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.												
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR												

COMPANY: WEST FLORIDA NATURAL GAS CO.	SCHEDULE A-1 THIRD REVISED REVISION 08/09/90									
	APRIL 87 Through MARCH 88					PERIOD TO DATE				
	CURRENT MONTH		MARCH 1988		MARCH 1988		MARCH 1988		PERIOD TO DATE	
	ACTUAL	ESTIMATE	DIFFERENCE	ACTUAL	ESTIMATE	DIFFERENCE	ACTUAL	ESTIMATE	DIFFERENCE	%
COST OF GAS PURCHASED										
1 COMMODITY (Pipeline)	5,487	18,248	(12,761)	78,478	111,387	(32,909)	78,478	81,468	(3,000)	2.29
2 NO NOTICE SERVICE	277,401	0	277,401	0	0	0	1,052,440	408,735	643,705	157.49
3 SWING SERVICE	338,272	508,817	(172,645)	4,683,503	4,838,037	(154,534)	4,683,503	4,838,037	(154,534)	0.78
4 COMMODITY (Other)	283,123	246,339	36,784	3,458,071	3,204,889	253,182	3,458,071	3,204,889	253,182	7.84
5 DEMAND (See Lines 5 & 6)	0	0	0	0	0	0	(8,639)	(8,639)	0	0.00
6 OTHER	0	0	0	0	0	0	0	0	0	0.00
LESS END-USE CONTRACT										
7 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0.00
8 DEMAND	0	0	0	0	0	0	0	0	0	0.00
9	0	0	0	0	0	0	0	0	0	0.00
10 Second Prior Month Purchase Ag. (OPTIONAL)	0	0	0	0	0	0	0	0	0	0.00
11 TOTAL COST	891,914	778,776	113,138	27,237	8,441,777	(8,414,540)	8,347,792	8,441,777	(94,985)	10.73
12 NET UNBILLED	297	0	297	0	0	0	0	0	0	0.00
13 COMPANY USE	1,081,423	850,000	231,423	10,185,829	8,713,958	1,471,871	10,185,829	8,713,958	1,471,871	17.00
14 TOTAL THERMAL SALES (Net of Revenue Tax)	2,778,080	5,372,500	(2,594,420)	22,874,680	32,884,410	(10,009,730)	22,874,680	32,884,410	(10,009,730)	-31.01
THERMS PURCHASED										
15 COMMODITY (Pipeline)	830,000	820,000	10,000	10,805,000	8,125,000	2,680,000	10,805,000	8,125,000	2,680,000	31.14
16 NO NOTICE SERVICE	1,258,250	0	1,258,250	0	0	0	4,311,070	1,895,370	2,415,700	168.31
17 SWING SERVICE	1,484,438	1,785,874	(301,436)	21,048,258	18,048,801	2,999,457	21,048,258	18,048,801	2,999,457	10.50
18 COMMODITY (Other)	7,584,820	5,372,300	2,212,520	63,938,650	65,701,230	(1,762,580)	63,938,650	65,701,230	(1,762,580)	-14.78
19 DEMAND	0	0	0	0	0	0	0	0	0	0.00
20 OTHER	710	0	710	0	0	0	0	0	0	0.00
LESS END-USE CONTRACT										
21 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0.00
22 DEMAND	0	0	0	0	0	0	0	0	0	0.00
23	0	0	0	0	0	0	0	0	0	0.00
24 TOTAL PURCHASES	2,740,688	1,785,874	954,814	53,48	20,942,071	(8,454,255)	25,357,328	20,942,071	4,415,257	23.44
25 NET UNBILLED	710	0	710	0	0	0	0	0	0	0.00
26 COMPANY USE	2,537,558	2,152,875	384,683	17,86	18,081,128	(2,441,345)	21,822,472	18,081,128	3,741,344	14.87
27 TOTAL THERMAL SALES (Net of Revenue Tax)	2,778,080	5,372,500	(2,594,420)	22,874,680	32,884,410	(10,009,730)	22,874,680	32,884,410	(10,009,730)	-31.01
CENTS PER THERM										
28 COMMODITY (Pipeline)	0.00348	0.00358	(0.00010)	0.00348	0.00351	(0.00003)	0.00348	0.00351	(0.00003)	-1.34
29 NO NOTICE SERVICE	0.00080	0.00089	(0.00009)	0.00080	0.00084	(0.00004)	0.00080	0.00084	(0.00004)	-4.27
30 SWING SERVICE	0.22082	0.221	(0.00018)	0.22082	0.221	(0.00018)	0.22082	0.221	(0.00018)	-0.89
31 COMMODITY (Other)	0.22850	0.22850	0.00000	0.22850	0.22850	0.00000	0.22850	0.22850	0.00000	0.00
32 DEMAND	0.04781	0.04583	0.00198	0.04781	0.04583	0.00198	0.04781	0.04583	0.00198	4.35
33 OTHER	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00
LESS END-USE CONTRACT										
34 COMMODITY Pipeline	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00
35 DEMAND	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00
36	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00
37 TOTAL COST OF PURCHASES	0.26192	0.26172	0.00020	0.26192	0.26172	0.00020	0.26192	0.26172	0.00020	0.30
38 NET UNBILLED	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00
39 COMPANY USE	0.18279	0.18279	0.00000	0.18279	0.18279	0.00000	0.18279	0.18279	0.00000	0.00
40 TOTAL COST OF THERMS SOLD	0.07913	0.07893	0.00020	0.07913	0.07893	0.00020	0.07913	0.07893	0.00020	0.25
41 TRUE-UP	0.02267	0.02267	0.00000	0.02267	0.02267	0.00000	0.02267	0.02267	0.00000	0.00
42 TOTAL COST OF GAS	0.10180	0.10160	0.00020	0.10180	0.10160	0.00020	0.10180	0.10160	0.00020	0.19
43 REVENUE TAX FACTOR	1.00376	1.00376	0.00000	1.00376	1.00376	0.00000	1.00376	1.00376	0.00000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.10200	0.10176	0.00024	0.10200	0.10176	0.00024	0.10200	0.10176	0.00024	0.24
45 PGA FACTOR ROUNDED TO NEAREST .001	0.10200	0.10200	0.00000	0.10200	0.10200	0.00000	0.10200	0.10200	0.00000	0.00

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COMPANY: WEST FLORIDA NATURAL GAS CO.

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

FOR THE PERIOD OF: APRIL 97 Through MARCH 98
CURRENT MONTH: MARCH 1995

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	3,760,170	13,639	0.00363
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment			#DIV/0!
4 Commodity Adjustments (Billed to End-Users)	(982,080)	(3,958)	0.00403
5 Commodity Adjustments	0		
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	2,778,090	9,681	0.00348
SWING SERVICE			
9 Swing Service - Scheduled	1,258,250	277,401	0.22082
10 Alert Day Volumes - FGT			
11 Operational Flow Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed to Others			
13 Other			
14 Other			
15			
16 TOTAL SWING SERVICE	1,258,250	277,401	0.22082
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS	1,575,680	357,191	0.22669
18 Commodity Other - Scheduled ITS N/A			
19 Imbalance Cashout - FGT	9,750	1,706	
20 Imbalance Cashout - Other Shippers BOOKOUT	(121,780)	(26,825)	0.22028
21 Imbalance Cashout - Transporting Customers	21,350	4,387	0.20550
22 Commodity Adjustments Okaloosa Sales Gas			#DIV/0!
23 MISC (CNG USAGE)	(584)	(237)	0.41993
24 TOTAL COMMODITY (Other)	1,484,438	336,222	0.22850
DEMAND			
25 Demand (Pipeline) Entitlement	7,923,600	298,615	0.03769
26 Less Relinquished to End-Users	(300,700)	(11,342)	
27 Less Relinquished Off System	(310,000)	(2,480)	0.00800
28 Less Demand Billed to Others	(982,080)	(37,044)	0.03772
29 Other FTS-2 Reservation	1,054,000	85,975	0.08157
30 Other Okaloosa Reservation	210,000	29,400	0.14000
31 Other Ref. (FGT REFUND)		0	#DIV/0!
32 TOTAL DEMAND	7,594,820	363,123	0.04781
OTHER			
33 Revenue Sharing - FGT		0	
34 Peak Shaving			
35 Other (One-Time Take or Pay Charge)			
36 Other Capacity Management (3 Months)			
37 Other Gas Management Expense		0	
38 Other TCR REFUND FGT		0	
39 Other			
40 TOTAL OTHER	0	0	

COMPANY: WEST FLORIDA NATURAL GAS CO.

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

SCHEDULE A-3
(REVISED 8/19/93)

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH: MARCH 1998

DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GR/FUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
MAR 98	FGT	ARIZONA	FTS-1		567,300	567,300		2,286	21,399	0	4.18
	FGT	FRANKLIN	FTS-1		279,000	279,000		1,124	10,524	0	4.18
	FGT	MID-FLORIDA	FTS-1		135,780	135,780		547	5,122	0	4.18
	PESCO	SYS-SUPPLY	FTS	1,532,349		1,532,349	357,191	4,660	97,351	0	29.97
	PESCO	SWING SUPPLY	FTS	1,221,703		1,256,250	277,401	4,923	46,083	0	26.88
	END USERS	BALANCING	FTS	21,350		21,350	4,297			0	20.13
											#DIV/OI
											#DIV/OI
TOTAL				2,775,402	982,080	3,792,029	638,889	13,541	180,478	0	21.61

COMPANY: WEST FLORIDA NATURAL GAS CO.		THERM SALES AND CUSTOMER DATA				SCHEDULE A-5 (REVISED 8/19/93)			
FOR THE PERIOD OF:		APRIL 97		Through		MARCH 98			
		CURRENT MONTH: MARCH 1998				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE		
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
THERM SALES (FIRM)									
RESIDENTIAL	1,218,779	932,808	(285,971)	(0.23464)	9,122,241	9,149,010	26,769	0.002934	
COMMERCIAL	1,190,049	980,530	(209,519)	(0.17606)	10,622,866	10,429,280	(193,586)	-0.018224	
COMMERCIAL LARGE VOL. 1	54,418	36,500	(17,918)	(0.32927)	419,274	370,610	(48,664)	-0.116067	
INDUSTRIAL	73,407	56,425	(16,982)	(0.23134)	1,003,034	879,357	(123,677)	-0.123303	
TRANSPORTATION	1,757,422	1,960,952	203,530	0.11581	22,220,769	22,005,287	(215,482)	-0.009697	
	0	0	0	0.00000	0	0	0	#DIV/0!	
TOTAL FIRM	4,294,075	3,967,215	(326,860)	(0.07612)	43,388,184	42,833,544	(554,640)	-0.012783	
THERM SALES (INTERRUPTIBLE)									
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	#DIV/0!	
INTERRUPTIBLE	905	335,741	334,836	369.98453	301,608	1,490,981	1,189,373	3.94344	
INTERRUPTIBLE TRANSPORTATION	497,214	353,486	(143,728)	(0.28907)	6,063,874	4,556,459	(1,507,415)	-0.248589	
TOTAL INTERRUPTIBLE	498,119	689,227	191,108	0.38366	6,365,482	6,047,440	(318,042)	-0.049964	
TOTAL THERM SALES	4,792,194	4,656,442	(135,752)	(0.02833)	49,753,666	48,880,984	(872,682)	-0.01754	
NUMBER OF CUSTOMERS (FIRM)									
AVG. NO. OF CUSTOMERS PERIOD TO DATE									
RESIDENTIAL	27,598	26,915	(681)	(0.02468)	26,793	26,343	(450)	-0.016805	
COMMERCIAL	2,292	2,203	(89)	(0.03883)	2,247	1,988	(260)	-0.115619	
COMMERCIAL LARGE VOL. 1	20	8	(12)	(0.60000)	14	8	(6)	-0.417178	
COMMERCIAL LARGE VOL. 2	0	0	0	0.00000	0	0	0	#DIV/0!	
INDUSTRIAL	8	7	(1)	(0.12500)	8	7	(1)	-0.115789	
TRANSPORTATION	18	16	(2)	(0.11111)	16	14	(3)	-0.15736	
TOTAL FIRM	29,934	29,149	(785)	(0.02622)	29,078	28,359	(719)	-0.024735	
NUMBER OF CUSTOMERS (INTERRUPTIBLE)									
AVG. NO. OF CUSTOMERS PERIOD TO DATE									
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	#DIV/0!	
INTERRUPTIBLE	6	2	(4)	(0.66667)	3	2	(1)	(0.29412)	
INTERRUPTIBLE TRANSPORTATION	2	2	0	0.00000	2	2	(0)	(0.14286)	
TOTAL INTERRUPTIBLE	8	4	(4)	(0.50000)	5	4	(1)	(0.22581)	
TOTAL CUSTOMERS	29,942	29,153	(789)	(0.02635)	29,083	28,363	(720)	(0.02477)	
THERM USE PER CUSTOMER									
RESIDENTIAL	44	34.7	(10)	(0.21527)	340	347	7	0.02008	
COMMERCIAL	519	445.1	(74)	(0.14277)	4,727	5,247	521	0.11013	
COMMERCIAL LARGE VOL. 1	2,721	4,562.5	1,842	0.67683	30,867	46,814	15,947	0.51664	
INDUSTRIAL	0	0	0	0.00000	0	0	0	#DIV/0!	
TRANSPORTATION	97,635	122,560	24,925	0.25529	1,353,549	1,590,744	237,194	0.17524	
INTERRUPTIBLE	151	167,871	167,720	1,111.95359	106,450	745,491	639,041	6.00321	
INTERRUPTIBLE TRANSPORTATION	0	0	0	0.40660	0	0	0	0.14071	

COMPANY: PEOPLES GAS SYSTEM

FINAL FUEL OVER/UNDER RECOVERY

SCHEDULE A-7

Page 16 of 91

FOR THE PERIOD: APRIL 97 THROUGH MARCH 98

		(A) PGS	(B) West Florida Region	(C) Peoples (Total)
1 TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2 Line 3, Period To Date Mar '98	\$101,374,695	\$9,347,792	\$110,722,487
2 TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	A-2 Line 6, Period To Date Mar '98	\$104,387,574	\$9,574,029	\$113,961,603
3 ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (2-1)		\$3,012,879	\$226,237	\$3,239,116
4 INTEREST PROVISION	A-2 Line 8, Period To Date Mar '98	(622,693)	(934,308)	(1,557,001)
5 ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD (3+4)		\$2,390,186	\$131,929	\$2,522,115
6 ADJUSTMENT	A-2 Line 11a(PGS), Line 8a(West Florida Region), Period To Date Mar '98	\$1,737,624	\$13,946	\$1,751,570
7 NET OVER/(UNDER) RECOVERY FOR THE 12 MONTH PERIOD ENDING MARCH 31, 1998 (5+6)		\$4,727,810	\$205,875	\$4,933,685
8 LESS: ESTIMATED OVER/(UNDER) RECOVERY FOR THE PERIOD APRIL 97 THROUGH MARCH 98 WHICH WAS INCLUDED IN THE CURRENT APRIL 98 THROUGH MARCH 99 PERIOD	E-4 Line 4 Col. 4	3,895,448	23,492	\$3,918,940
9 FINAL FUEL OVER/(UNDER) RECOVERY TO BE INCLUDED IN THE PROJECTED JANUARY 99 THROUGH DECEMBER 99 PERIOD (7-8)		\$832,362	\$182,383	\$1,014,745

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: OCTOBER 97				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
1 COMMODITY (Pipeline)	\$139,355	\$126,540	(\$12,815)	(10.13)	\$820,239	\$898,089	\$77,850	8.87
2 NO NOTICE SERVICE	\$25,781	\$25,781	\$0	0.00	\$304,977	\$329,907	\$24,930	7.58
3 SWING SERVICE	\$1,385,662	\$1,961,852	\$576,190	29.37	\$8,408,459	\$8,387,202	\$1,958,743	23.41
4 COMMODITY (Other)	\$3,781,911	\$3,247,800	(\$514,111)	(15.83)	\$24,226,721	\$29,162,953	\$4,936,232	18.93
5 DEMAND	\$3,202,941	\$2,969,825	(\$233,116)	(7.85)	\$17,784,978	\$18,517,050	(\$1,247,928)	(7.56)
6 OTHER	\$59,593	\$130,000	\$70,407	0.00	\$758,637	\$760,000	\$1,363	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	\$47,578	\$46,811	(\$767)	(1.64)	\$274,691	\$351,052	\$76,361	21.75
8 DEMAND	\$580,282	\$572,318	(\$7,964)	(1.39)	\$3,899,457	\$4,054,141	\$154,684	3.82
9 OTHER	(\$3,305)	\$0	\$3,305	0.00	(\$158,890)	\$0	\$158,890	0.00
10								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$7,950,668	\$7,842,649	(\$108,019)	(1.38)	\$46,268,752	\$51,630,005	\$5,361,253	10.38
12 NET UNBILLED	\$429,502	\$0	(\$429,502)	0.00	(\$582,136)	\$0	\$582,136	0.00
13 COMPANY USE	\$12,160	\$0	(\$12,160)	0.00	\$73,492	\$0	(\$73,492)	0.00
14 TOTAL THERM SALES	\$7,738,972	\$7,842,649	\$105,677	1.35	\$49,621,982	\$51,630,005	\$2,008,023	3.89

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 2 of 3

THERMS PURCHASED	CURRENT MONTH: OCTOBER 97				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)	32,277,885	30,435,189	(1,842,696)	(8.05)	211,318,310	207,408,335	(3,909,975)	(1.89)
16 NO NOTICE SERVICE (Billing Determinants Only)	3,100,000	3,100,000	0	0.00	38,700,000	39,700,000	3,000,000	7.56
17 SWING SERVICE (Commodity)	4,005,350	6,355,000	2,349,650	36.97	24,780,330	34,360,300	9,579,970	27.88
18 COMMODITY (Other) (Commodity)	11,827,174	13,315,020	1,487,846	11.17	106,218,319	101,002,720	(5,213,599)	(5.18)
19 DEMAND (Billing Determinants Only)	81,479,378	48,992,120	(12,487,256)	(25.49)	328,867,145	291,073,391	(37,793,754)	(12.98)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	11,805,960	11,615,669	(190,291)	(1.64)	77,588,630	79,783,602	2,194,972	2.75
22 DEMAND	14,058,870	13,866,579	(190,291)	(1.37)	93,054,560	95,314,822	2,260,262	2.37
23 OTHER	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (17+18-23)	15,832,524	19,670,020	3,837,496	19.51	130,996,649	135,363,020	4,366,371	3.23
25 NET UNBILLED	694,701	0	(694,701)	0.00	(2,015,638)	0	2,015,638	0.00
26 COMPANY USE	30,383	0	(30,383)	0.00	191,851	0	(191,851)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	18,514,767	19,670,020	1,155,253	5.87	134,053,679	135,363,020	1,309,341	0.97

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: OCTOBER 97				PERIOD TO DATE			
		ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
			DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
28	COMMODITY (Pipeline) (1/15)	0.00432	0.00418	(0.00016)	(3.84)	0.00388	0.00433	0.00045	10.38
29	NO NOTICE SERVICE (2/18)	0.00831	0.00831	0.00000	0.00	0.00831	0.00831	0.00000	0.00
30	SWING SERVICE (3/17)	0.34595	0.30871	(0.03724)	(12.06)	0.25861	0.24351	(0.01510)	(6.20)
31	COMMODITY (Other) (4/18)	0.31807	0.24392	(0.07415)	(30.40)	0.22809	0.28873	0.09065	21.00
32	DEMAND (5/19)	0.05210	0.06062	0.00852	14.06	0.05402	0.05675	0.00273	4.80
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)	0.00354	0.00440	0.00086	19.54
35	DEMAND (8/22)	0.04128	0.04127	(0.00001)	(0.02)	0.04191	0.04253	0.00063	1.48
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)	0.50217	0.39871	(0.10346)	(25.95)	0.35321	0.38142	0.02821	7.40
38	NET UNBILLED (12/25)	0.61825	0.00000	(0.61825)	0.00	0.28881	0.00000	(0.28881)	0.00
39	COMPANY USE (13/26)	0.40022	0.00000	(0.40022)	0.00	0.38307	0.00000	(0.38307)	0.00
40	TOTAL COST OF THERMS SOLD (11/27)	0.42942	0.39871	(0.03071)	(7.70)	0.34515	0.38142	0.03627	9.51
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)	0.42423	0.39352	(0.03071)	(7.80)	0.33996	0.37623	0.03627	9.64
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)	0.42583	0.39500	(0.03083)	(7.80)	0.34124	0.37764	0.03640	9.84
45	PGA FACTOR ROUNDED TO NEAREST .001	42.583	39.500	(3.08277)	(7.80)	34.124	37.764	3.64043	9.84

COMMODITY (Pipelines)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
1 Commodity Pipelines (FGT)	21,451,710	\$43,783	\$0.00290
2 Commodity Pipelines (SNG/ISO GA)	8,508,130	\$53,972	\$0.00634
3 Cashouts-Peoples' Transportation Customers	423,994	\$2,163	\$0.00510
4 Cashouts-Supplier Aggregation (Teas) Program	81,698	\$264	\$0.00287
5 Commodity Pipelines (FGT)-Prior Month Adjustment	(40,050)	(\$115)	\$0.00287
6 Commodity Pipelines (SNG/ISO GA)-Prior Month Adjustment	(190)	\$689	(\$3.82600)
7 Prior Month Adj. With 3rd Party Supplier	1,710,483	\$4,909	\$0.00287
8 Capacity Utilization-Supplier	(8,320,770)	(\$17,689)	\$0.00283
9 Capacity Utilization-Supplier-Prior Month Adjustment	8,387,840	\$11,235	\$0.00178
10 Imbalances Cashout-(FGT)-Feb. '97	54,840	\$345	\$0.00729
11 TOTAL COMMODITY (Pipelines)	32,277,865	\$128,355	\$0.00432
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
12 Swing Service-Demand-3rd Party Suppliers		\$125,968	\$0.00000
13 Swing Service-Commodity-3rd Party Suppliers	4,005,350	\$1,259,863	\$0.31450
14 Swing Service-Commodity-3rd Party Suppliers-Sep-'97 Accrual Adj.	0	\$11	\$0.00000
15			
16			
17			
18			
19 TOTAL SWING SERVICE	4,005,350	\$1,260,874	\$0.31595
COMMODITY OTHER	THERMS-Line 19	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
20 Purchases from 3rd Party Suppliers	14,827,780	\$4,325,952	\$0.29174
21 City of Service	10,913	\$5,351	\$0.49025
22 Central Florida Gas	2,918	\$1,287	\$0.43883
23 Cashouts-Peoples' Transportation Customers	436,951	\$155,944	\$0.35689
24 Cashouts-Supplier Aggregation (Teas) Program	84,789	\$27,737	\$0.32618
25 Purchases from 3rd Party Suppliers-Prior Month Adj.	(330,365)	(\$72,865)	\$0.22000
26 Imbalances Cashout-(FGT)-Jan. '97	(122,480)	(\$43,351)	\$0.35400
27 Imbalances Cashout-(FGT)-Feb. '97	(484,450)	(\$115,648)	\$0.24000
28 Imbalances Cashout-(FGT)-May '97	(2,428,600)	(\$518,778)	\$0.21400
29			
30 TOTAL COMMODITY (Other)	11,827,174	\$3,781,911	\$0.31907
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
31 Demand (SNG/ISO GA)	77,908,270	\$3,897,262	\$0.04748
32 Temporary Acquisition Reservation Charge-(FGT)	11,987,000	\$484,848	\$0.04381
33 Temporary Rollover/Reserve Credit-(FGT)	2,318,730	\$100,960	\$0.04352
34 Volumetric Rollover/Reserve Credit-(FGT)	(41,378,740)	(\$2,018,913)	\$0.04880
35 Cashouts-Peoples' Transportation Customers	(173,640)	(\$7,184)	\$0.04137
36 Capacity Discount-Transp. Customer	423,894	\$23,215	\$0.05475
37 Demand-Prior Month Adjustment-Transportation Customer	3,881,948	\$98,807	\$0.02545
38 Prior Month Adj. With 3rd Party Supplier	37,440	\$1,830	\$0.04353
39 Capacity Utilization-Supplier	1,710,483	\$73,981	\$0.04324
40 Demand (SNG/ISO GA)-Prior Month Adjustment	5,837,090	\$748,704	\$0.12848
41 Volumetric Rollover/Reserve Credit-(FGT)-Aug-Sep-'97	0	(\$32)	\$0.00000
42 TOTAL DEMAND	81,479,378	\$3,202,941	\$0.04353
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
43 Administrative Costs	0	\$59,593	\$0.00000
44			
45			
46			
47			
48			
49			
50 TOTAL OTHER	0	\$59,593	\$0.00000

COMPANY: PEOPLES GAS SYSTEM
PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
SCHEDULE A.1 SUPPORTING DETAIL
FOR THE PERIOD OF: APRIL '97 through MARCH '98
CURRENT MONTH: OCTOBER 1997

COMPANY: PEOPLES GAS SYSTEM	SCHEDULE A-2											
	FOR THE PERIOD OF:						PERIOD TO DATE					
	APRIL 87		MARCH 88		OCTOBER 87		ESTIMATE		ACTUAL		DIFFERENCE	
CURRENT MONTH		THROUGH		CURRENT MONTH		ESTIMATE		ACTUAL		DIFFERENCE		
				AMOUNT		AMOUNT		AMOUNT		AMOUNT		
				%		%		%		%		
TRUE-UP CALCULATION												
1	PURCHASED GAS COST (A-1, LINE 3+4+6-13)	\$3,138,718	\$5,208,852	\$79,834	\$6.913%	\$30,770,878	\$37,430,155	\$6,659,277	\$0.22168			
2	TRANSPORTATION COST (A-1, LINES 1+2+6+8-7-8)	2,789,790	2,832,987	(168,783)	(6.05857)	\$15,474,682	\$14,269,853	(1,204,829)	(0.08884)			
3	TOTAL	7,928,508	7,942,649	(95,859)	(0.01208)	\$46,185,260	\$51,830,008	5,644,748	0.11785			
4	FUEL REVENUES (NET OF REVENUE TAX)	7,736,972	7,942,649	105,877	0.91366	\$49,821,982	\$51,830,005	2,008,023	0.04047			
5	TRUE-UP REFUND(COLLECTION)	87,326	87,326	0	0.00000	\$681,282	\$681,282	0	0.00000			
6	FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	7,834,296	7,938,979	105,877	0.81346	\$50,203,264	\$52,311,287	2,008,023	0.03982			
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(104,310)	87,326	201,636	(1.83384)	\$4,108,004	\$681,279	(2,426,725)	(0.03418)			
8	INTEREST PROVISION THIS PERIOD (21)	6,133	17,243	11,110	1.81153	(813,846)	\$120,384	133,909	(8.86599)			
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST	1,431,564	3,741,834	2,310,270	1.61383	(2,840,184)	2,838,518	6,278,700	(2.37813)			
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 9)	(87,326)	(87,326)	0	0.00000	(\$681,282)	(\$681,282)	0	0.00000			
10a	FLEX RATE ADJUSTMENT	0	0	0	0.00000	\$0	\$0	0	0.00000			
11	TOTAL ESTIMATE TRUE-UP (7+8+9+10+10a)	1,236,181	3,756,877	2,520,696	2.04072	772,992	3,758,877	2,985,885	2.88276			
11a	REFUND(S) FROM PIPELINE	0	0	0	0.00000	\$483,189	\$0	(483,189)	0.00000			
12	ADJ TOTAL ESTIMATE TRUE-UP (11+11a)	1,236,181	3,756,877	2,520,696	2.04072	\$1,258,181	\$3,758,877	\$2,932,696	\$2.94872			
INTEREST PROVISION												
13	BEGINNING TRUE-UP AND INTEREST PROVISION (8)	1,431,564	3,741,834	2,310,270	1.61383							
14	ENDING TRUE-UP BEFORE INTEREST (13+7+6+11a)	1,230,048	3,741,834	2,511,786	2.04188							
15	TOTAL (13+14)	2,661,612	7,483,668	4,821,836	1.81153							
16	AVERAGE (80% OF 15)	1,330,818	3,741,834	2,410,818	1.81153							
17	INTEREST RATE - FIRST DAY OF MONTH	5.53	5.53	0	0.00000							
18	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.53	5.53	0	0.00000							
19	TOTAL (17+18)	11,060	11,060	0	0.00000							
20	AVERAGE (80% OF 19)	5,530	5,530	0	0.00000							
21	MONTHLY AVERAGE (20/12 Months)	0.461	0.461	0	0.00000							
22	INTEREST PROVISION (18+21)	\$5,133	\$17,243	\$11,110	\$1.81153							

* If line 8 is a refund add to line 4
 If line 8 is a collection () subtract from line 4

COMPANY: PEOPLES GAS SYSTEM		TRANSPORTATION PURCHASES				SYSTEM SUPPLY AND END USE				SCHEDULE A-3**	
ACTUAL FOR THE PERIOD OF:		PRESENT MONTH		OCT. 1997		APRIL 97		MARCH 98		Page 1 of 1	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
MONTH	PURCHASED FROM	PURCHASED FOR	SCH. TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY THIRD PARTY	PIPELINE COST	DEMAND COST	OTHER CHARGES	TOTAL CENTS PER THERM
1 OCT. 1997	FGT	PG3	FTS-1 COMM. PIPELINE	18,832,320	11,803,960	18,832,320		\$80,004.85			\$0.40
2 OCT. 1997	FGT	PG3	FTS-1 COMM. PIPELINE		11,803,960	11,803,960		47,578.02			\$0.40
3 OCT. 1997	FGT	PG3	FTS-2 COMM. PIPELINE	1,598,390		1,598,390		3,758.87			\$0.24
4 OCT. 1997	FGT	PG3	FTS-1 DEMAND	37,063,960		37,063,960			\$1,813,723.81		\$4.35
5 OCT. 1997	FGT	PG3	FTS-1 DEMAND		11,803,960	11,803,960			\$13,913.55		\$4.35
6 OCT. 1997	FGT	PG3	FTS-2 DEMAND	1,820,060		1,820,060			158,411.78		\$8.78
7 OCT. 1997	FGT	PG3	NO NOTICE	3,100,000		3,100,000			23,781.00		\$0.83
8 OCT. 1997	TRANSP. CUSTOMER	PG3	FTS-1 DEMAND	3,861,849		3,861,849			\$98,808.83		\$2.55
9 OCT. 1997	CAPACITY UTILIZATION-SUPPLIER	PG3	DEMAND	8,837,090		8,837,090			\$748,703.78		\$13.25
10 OCT. 1997	CAPACITY UTILIZATION-SUPPLIER	PG3	COMMODITY PIPELINE	(8,328,770)		(8,328,770)		(17,868.34)			\$0.20
11 OCT. 1997		PG3	COMM. OTHER								
12 OCT. 1997		PG3	SONAT/SG GA COMM. PIPELINE	8,308,130		8,308,130		53,871.80			\$0.63
13 OCT. 1997		PG3	SONAT/SG GA DEMAND	11,087,000		11,087,000			484,348.32		\$4.38
14 OCT. 1997		PG3	SONAT/SG GA DEMAND		2,250,810	2,250,810			88,368.08		\$2.85
15 OCT. 1997		PG3	SWING								
16 OCT. 1997		PG3	COMM. OTHER								
17 OCT. 1997		PG3	COMM. OTHER								
18 OCT. 1997		PG3	COMM. OTHER								
19 OCT. 1997		PG3	COMM. OTHER								
20 OCT. 1997		PG3	COMM. OTHER								
21 OCT. 1997	CO-SUPPLIER AGGR. TEST PROG.	PG3	COMM. OTHER	94,789		94,789	24,758.97				\$28.12
22 OCT. 1997	CO-SUPPLIER AGGR. TEST PROG.	PG3	COMM. PIPELINE	91,898		91,898		283.74			\$0.29
23 OCT. 1997	CASHOUTS-TRANSP. CUSTOMERS	PG3	DEMAND	423,894		423,894			23,214.74		\$5.48
24 OCT. 1997	CASHOUTS-TRANSP. CUSTOMERS	PG3	COMM. PIPELINE	423,894		423,894					\$0.81
25 OCT. 1997	CASHOUTS-TRANSP. CUSTOMERS	PG3	COMM. OTHER	458,851		458,851	155,844.08				\$35.89
26 TOTAL				108,113,485	29,882,800	131,878,285	\$5,796,335.38	\$1,189,870.18	\$3,837,717.79	\$0.00	\$7.42

**This report excludes other month-to-month adjustments.

COMPANY: PEOPLES GAS SYSTEM		TRANSPORTATION SYSTEM SUPPLY				SCHEDULE A-4 Page 1 of 1	
FOR THE PERIOD OF:		APRIL 97	Through	MARCH 98			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT DTHM	NET AMOUNT DTHM	MONTHLY GROSS DTHM	MONTHLY NET DTHM	WELLHEAD PRICE BOTH	CITYGATE PRICE (G&E)F
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 dbh.

(3) Included in the monthly gross volumes above are 164,925 dbh's nominated at the pipeline receipt point via FGT FTS-2 capacity having a fuel surcharge of 3.05% per dbh.

FOR THE MONTH OF:

APRIL 1977

PERIOD TO DATE

CURRENT MONTH

PERIOD TO DATE

PERIOD TO DATE

DESCRIPTION	ACTUAL	ESTIMATE	DIFFERENCE	%	TOTAL	ACTUAL	ESTIMATE	DIFFERENCE	%
1 RESIDENTIAL	15,830	1,188,152	158,281	13.32	1,346,433	15,830	1,188,152	158,281	13.32
2 SMALL COMM. SERVICE	175,688	131,218	(44,470)	-32.64	131,218	175,688	131,218	(44,470)	-32.64
3 COMMERCIAL SERVICE	7,461,919	5,141,689	(2,320,230)	-31.20	5,141,689	7,461,919	5,141,689	(2,320,230)	-31.20
4 COMMERCIAL LV-1	6,451,457	4,898,586	(1,552,871)	-24.06	4,898,586	6,451,457	4,898,586	(1,552,871)	-24.06
5 COMMERCIAL LV-2	778,836	817,789	39,953	4.99	817,789	778,836	817,789	39,953	4.99
6 NATURAL GAS VEH. SALES	12,366	94,586	82,220	666.81	94,586	12,366	94,586	82,220	666.81
7 COMM. ST. LIGHTING	(8,794)	42,419	51,213	593.85	42,419	(8,794)	42,419	51,213	593.85
8 OFF SYSTEM SALES	8,879	8,889	10	0.11	8,889	8,879	8,889	10	0.11
9 TOTAL SYSTEM SALES	1,233,192	13,833,147	12,600,955	933.98	13,833,147	1,233,192	13,833,147	12,600,955	933.98
10 TOTAL SALES	1,346,725	1,379,388	32,663	2.42	1,379,388	1,346,725	1,379,388	32,663	2.42
11 INTERRUPTIBLE LV-1	238,455	279,298	40,843	17.23	279,298	238,455	279,298	40,843	17.23
12 INTERRUPTIBLE LV-2	88,537	1,062,629	974,092	1105.82	1,062,629	88,537	1,062,629	974,092	1105.82
13 TOTAL INT. SALES	1,081,665	13,873,927	12,792,262	914.39	13,873,927	1,081,665	13,873,927	12,792,262	914.39
14 TOTAL WT. SALES	15,914,767					15,914,767			
15 SMALL COMM. SERVICE	71					71			
16 COMMERCIAL SERVICE	134,912	1,285,482	1,150,570	853.61	1,285,482	134,912	1,285,482	1,150,570	853.61
17 COMMERCIAL LV-1	2,852,218	3,294,332	442,114	15.49	3,294,332	2,852,218	3,294,332	442,114	15.49
18 COMMERCIAL LV-2	868,267	782,588	(85,679)	-9.84	782,588	868,267	782,588	(85,679)	-9.84
19 NATURAL GAS VEHICLE SALES	15,148	15,148	0	0.00	15,148	15,148	15,148	0	0.00
20 INTERRUPTIBLE LV-1	4,208,177	3,865,678	(342,500)	-8.14	3,865,678	4,208,177	3,865,678	(342,500)	-8.14
21 INTERRUPTIBLE LV-2	14,379,232	8,714,686	(5,664,546)	-39.46	8,714,686	14,379,232	8,714,686	(5,664,546)	-39.46
22 OFF SYSTEM SALES-TRANSP.	24,772	27,488,288	27,463,516	1110.32	27,488,288	24,772	27,488,288	27,463,516	1110.32
23 TOTAL TRANSPORTATION	44,823,855	44,438,827	(385,028)	-0.87	44,438,827	44,823,855	44,438,827	(385,028)	-0.87
24 TOTAL THROUGHPUT	52,526,422	51,714,324	(812,098)	-1.55	51,714,324	52,526,422	51,714,324	(812,098)	-1.55
NUMBER OF CUSTOMERS (INT.)									
25 RESIDENTIAL	188,384	178,008	(10,376)	-5.51	178,008	188,384	178,008	(10,376)	-5.51
26 SMALL COMMERCIAL	5,104	4,587	(517)	-10.13	4,587	5,104	4,587	(517)	-10.13
27 COMMERCIAL SERVICE	14,424	19,338	4,914	34.05	19,338	14,424	19,338	4,914	34.05
28 COMMERCIAL LV-1	1,048	1,201	153	14.60	1,201	1,048	1,201	153	14.60
29 COMMERCIAL LV-2	25	28	3	12.00	28	25	28	3	12.00
30 NATURAL GAS VEH. SALES	22	17	(5)	-22.73	17	22	17	(5)	-22.73
31 WHOLESALE	3	6	3	100.00	6	3	6	3	100.00
32 OFF SYSTEM SALES	292,832	193,487	(99,345)	-33.99	193,487	292,832	193,487	(99,345)	-33.99
33 TOTAL FROM									
34 INTERRUPTIBLE LV-1	24	15	(9)	-37.50	15	24	15	(9)	-37.50
35 INTERRUPTIBLE LV-2	4	2	(2)	-50.00	2	4	2	(2)	-50.00
36 TOTAL INT.	111	67	(44)	-39.64	67	111	67	(44)	-39.64
37 TOTAL CUSTOMERS	292,832	193,487	(99,345)	-33.99	193,487	292,832	193,487	(99,345)	-33.99
NUMBER OF NATURAL GAS CUSTOMERS									
38 COMMERCIAL SERVICE	7	6	(1)	-14.29	6	7	6	(1)	-14.29
39 COMMERCIAL LV-1	108	3,798	3,690	3324.17	3,798	108	3,798	3,690	3324.17
40 COMMERCIAL LV-2	153	423	270	176.47	423	153	423	270	176.47
41 NATURAL GAS VEHICLE SALES	12	11	(1)	-8.33	11	12	11	(1)	-8.33
42 INTERRUPTIBLE SMALL	42	34	(8)	-19.05	34	42	34	(8)	-19.05
43 INTERRUPTIBLE LV-1	7	6	(1)	-14.29	6	7	6	(1)	-14.29
44 OFF SYSTEM SALES-TRANSP.	4,028	4,321	293	7.27	4,321	4,028	4,321	293	7.27
45 TOTAL TRANSP. CUSTOMERS	369	4321	3,952	1070.98	4,321	369	4,321	3,952	1070.98
46 TOTAL CUSTOMERS	292,832	193,487	(99,345)	-33.99	193,487	292,832	193,487	(99,345)	-33.99
NUMBER OF NATURAL GAS CUSTOMERS									
47 RESIDENTIAL	13	26	13	100.00	26	13	26	13	100.00
48 SMALL COMMERCIAL	24	24	0	0.00	24	24	24	0	0.00
49 COMMERCIAL SERVICE	477	478	1	0.21	478	477	478	1	0.21
50 COMMERCIAL LV-1	2,823	3,888	1,065	37.72	3,888	2,823	3,888	1,065	37.72
51 COMMERCIAL LV-2	2,823	2,798	(25)	-0.90	2,798	2,823	2,798	(25)	-0.90
52 NATURAL GAS VEH. SALES	2,084	1,384	(700)	-33.63	1,384	2,084	1,384	(700)	-33.63
53 COMM. ST. LIGHTING	79	88	9	11.39	88	79	88	9	11.39
54 WHOLESALE	4,028	4,321	293	7.27	4,321	4,028	4,321	293	7.27
55 OFF SYSTEM SALES	15,888	42,419	26,531	167.31	42,419	15,888	42,419	26,531	167.31
56 INTERRUPTIBLE SMALL	11,818	18,911	7,093	59.95	18,911	11,818	18,911	7,093	59.95
57 INTERRUPTIBLE LV-1	11,818	18,911	7,093	59.95	18,911	11,818	18,911	7,093	59.95
58 INTERRUPTIBLE LV-2	22,524	13,873,927	13,851,403	614.96	13,873,927	22,524	13,873,927	13,851,403	614.96
59 SMALL COMM. SERVICE(TRANSP.)	15	338	323	2153.33	338	15	338	323	2153.33
60 COMMERCIAL SERVICE(TRANSP.)	12,941	7,575	(5,366)	-41.46	7,575	12,941	7,575	(5,366)	-41.46
61 COMMERCIAL LV-1 (TRANSP.)	8,943	8,943	0	0.00	8,943	8,943	8,943	0	0.00
62 COMMERCIAL LV-2 (TRANSP.)	52,847	2,889	(50,000)	-94.60	2,889	52,847	2,889	(50,000)	-94.60
63 NATURAL GAS VEHICLE(TRANSP.)	6	6	0	0.00	6	6	6	0	0.00
64 INTERRUPTIBLE SMALL (TRANSP.)	66,482	66,473	(9)	-0.01	66,473	66,482	66,473	(9)	-0.01
65 INTERRUPTIBLE LV-1 (TRANSP.)	66,482	66,473	(9)	-0.01	66,473	66,482	66,473	(9)	-0.01
66 INTERRUPTIBLE LV-2 (TRANSP.)	3,743,348	2,437,223	(1,306,125)	-32.22	2,437,223	3,743,348	2,437,223	(1,306,125)	-32.22
67 OFF SYSTEM SALES(TRANSP.)									

SCHEDULE A-8
Page 1 of 3

CONVERSION FACTOR CALCULATION

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	1.0354	1.0433	1.0374	1.0384	1.0364	1.0364	1.0384					
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.88	14.88	14.88	14.88	14.88	14.88	14.88					
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73					
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887					
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.053	1.081	1.055	1.057	1.054	1.054	1.054					
SOUTH FLORIDA, PALM BEACH GARDEN'S DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED	1.0423	1.0443	1.0433	1.0472	1.0443	1.0453	1.0472					
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.88	14.88	14.88	14.88	14.88	14.88	14.88					
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73					
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887					
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.060	1.082	1.083	1.085	1.082	1.083	1.085					

COMPANY: PEOPLES GAS SYSTEM		CONVERSION FACTOR CALCULATION											
		SCHEDULE A-4											
		Page 2 of 3											
ACTUAL FOR THE PERIOD OF: APRIL 1987 THROUGH MARCH 1988		A/R	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
		'87	'87	'87	'87	'87	'87	'87	'87	'87	'88	'88	'88
ORLANDO DIVISION:													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
THERMS PURCHASED * AVERAGE BTU CONTENT		1.0423	1.0443	1.0462	1.0482	1.0453	1.0453	1.0472					
CCF PURCHASED													
2 PRESSURE CORRECTION FACTOR													
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.		14.88	14.88	14.88	14.88	14.88	14.88	14.88					
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.		14.73	14.73	14.73	14.73	14.73	14.73	14.73					
PRESSURE CORRECTION FACTOR (wb) p.s.i.a.		1.01887	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887					
3 BILLING FACTOR													
BTU CONTENT x PRESSURE CORRECTION FACTOR		1.060	1.062	1.064	1.066	1.063	1.063	1.065					
TAMPA, ST. PETE, LAKELAND, HIGHLANDS, and SARASOTA DIVISIONS:													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
THERMS PURCHASED * AVERAGE BTU CONTENT		1.0472	1.0512	1.0512	1.0521	1.0502	1.0502	1.0521					
CCF PURCHASED													
2 PRESSURE CORRECTION FACTOR													
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.		14.88	14.88	14.88	14.88	14.88	14.88	14.88					
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.		14.73	14.73	14.73	14.73	14.73	14.73	14.73					
PRESSURE CORRECTION FACTOR (wb) p.s.i.a.		1.01887	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887					
3 BILLING FACTOR													
BTU CONTENT x PRESSURE CORRECTION FACTOR		1.065	1.069	1.069	1.070	1.068	1.068	1.070					

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: NOVEMBER 97				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
1 COMMODITY (Pipeline)	\$177,855	\$159,875	(\$17,980)	(11.25)	\$998,094	\$1,057,964	\$59,870	5.88
2 NO NOTICE SERVICE	\$35,400	\$35,400	\$0	0.00	\$340,377	\$365,307	\$24,930	6.82
3 SWING SERVICE	\$2,427,855	\$4,000,136	\$1,572,281	39.31	\$8,836,314	\$12,367,338	\$3,531,024	28.55
4 COMMODITY (Other)	\$6,279,906	\$3,731,119	(\$2,548,787)	(68.31)	\$30,506,627	\$32,894,072	\$2,387,445	7.26
5 DEMAND	\$3,013,412	\$2,888,799	(\$124,613)	(4.31)	\$20,778,389	\$18,405,849	(\$1,372,540)	(7.07)
6 OTHER	\$82,942	\$130,000	\$47,058	0.00	\$841,579	\$890,000	\$48,421	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	\$46,202	\$45,700	(\$502)	(5.47)	\$322,893	\$396,752	\$73,859	18.62
8 DEMAND	\$514,283	\$495,376	(\$18,907)	(3.82)	\$4,413,740	\$4,549,517	\$135,777	2.98
9 OTHER	(\$15,289)	\$0	\$15,289	0.00	(\$174,179)	\$0	\$174,179	0.00
10								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$11,470,174	\$10,404,253	(\$1,065,921)	(10.25)	\$57,738,927	\$62,034,258	\$4,295,332	8.92
12 NET UNBILLED	\$678,094	\$0	(\$678,094)	0.00	\$95,958	\$0	(\$95,958)	0.00
13 COMPANY USE	\$9,220	\$0	(\$9,220)	0.00	\$82,712	\$0	(\$82,712)	0.00
14 TOTAL THERM SALES	\$9,503,669	\$10,404,253	\$900,584	8.66	\$59,125,650	\$62,034,258	\$2,908,608	4.69

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF:

APRIL 97 through MARCH 98

THERMS PURCHASED	CURRENT MONTH: NOVEMBER 97				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)	41,715,559	36,277,523	(5,438,036)	(14.99)	253,031,869	243,683,858	(9,348,011)	(3.84)
16 NO NOTICE SERVICE (Billing Determinants Only)	6,000,000	6,000,000	0	0.00	42,700,000	45,700,000	3,000,000	6.58
17 SWING SERVICE (Commodity)	6,919,440	11,284,200	4,364,760	38.66	31,699,770	45,644,500	13,944,730	30.55
18 COMMODITY (Other) (Commodity)	20,422,739	13,568,200	(6,854,539)	(50.52)	126,639,058	114,570,920	(12,068,138)	(10.53)
19 DEMAND (Billing Determinants Only)	71,205,473	57,141,300	(14,064,173)	(24.61)	400,072,618	348,214,691	(51,857,927)	(14.89)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	11,960,750	11,425,123	(535,627)	(4.69)	89,549,380	91,208,725	1,659,345	1.82
22 DEMAND	14,139,050	13,603,423	(535,627)	(3.94)	107,193,610	108,918,245	1,724,635	1.58
23 OTHER	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (17+18-23)	27,342,179	24,852,400	(2,489,779)	(10.02)	158,338,828	160,215,420	1,876,592	1.17
25 NET UNBILLED	1,234,588	0	(1,234,588)	0.00	(781,050)	0	781,050	0.00
26 COMPANY USE	21,944	0	(21,944)	0.00	213,795	0	(213,795)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	21,219,888	24,852,400	3,632,514	14.62	155,273,568	160,215,420	4,941,854	3.08

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF:

APRIL 97 through MARCH 98

CENTS PER THERM		CURRENT MONTH: NOVEMBER 97				PERIOD TO DATE			
		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
				AMOUNT	%			AMOUNT	%
28	COMMODITY (Pipeline) (1/15)	0.00426	0.00441	0.00014	3.26	0.00394	0.00434	0.00040	9.14
29	NO NOTICE SERVICE (2/16)	0.00590	0.00590	0.00000	0.00	0.00797	0.00799	0.00002	0.28
30	SWING SERVICE (3/7)	0.35087	0.35449	0.00362	1.02	0.27875	0.27095	(0.00780)	(2.88)
31	COMMODITY (Other) (4/18)	0.30750	0.27499	(0.03251)	(11.82)	0.24089	0.28711	0.04621	16.10
32	DEMAND (5/19)	0.04232	0.05056	0.00824	16.29	0.05194	0.05573	0.00379	6.81
33	OTHER (6/2)	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	0.00400	(0.00003)	(0.75)	0.00361	0.00435	0.00074	17.11
35	DEMAND (8/22)	0.03637	0.03642	0.00004	0.12	0.04118	0.04177	0.00059	1.42
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)	0.41950	0.41864	(0.00086)	(0.21)	0.36465	0.38719	0.02254	5.82
38	NET UNBILLED (12/25)	0.54925	0.00000	(0.54925)	0.00	(0.12286)	0.00000	0.12286	0.00
39	COMPANY USE (13/26)	0.42016	0.00000	(0.42016)	0.00	0.38688	0.00000	(0.38688)	0.00
40	TOTAL COST OF THERMS SOLD (11/27)	0.54054	0.41864	(0.12190)	(29.12)	0.37185	0.38719	0.01534	3.96
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)	0.53535	0.41345	(0.12190)	(29.48)	0.36666	0.38200	0.01534	4.02
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)	0.53736	0.41500	(0.12237)	(29.49)	0.36804	0.38344	0.01540	4.02
45	PGA FACTOR ROUNDED TO NEAREST .001	53.738	41.500	(12.23655)	(29.49)	36.804	38.344	1.53976	4.02

COMPANY: PEOPLES GAS SYSTEM
PURCHASED GAS ADJUSTMENT
CUST RECOVERY CLAUSE CALCULATION
SCHEDULE A-1 SUPPORTING DETAIL
FOR THE PERIOD OF: APRIL '97 through MARCH '98
CURRENT MONTH: NOVEMBER 1997

Page 1 of 5

COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
1 Commodity Pipeline (FGT)	25,958,370	\$104,142	\$0.00401
2 Commodity Pipeline (SNG/ISO GA)	7,028,000	\$44,893	\$0.00639
3 Cashouts-Peoples' Transportation Customers	779,585	\$3,101	\$0.00398
4 Cashouts-Supplier Aggregation (Teas) Program	43,438	\$175	\$0.00403
5 Commodity Pipeline (FGT) Prior Month Adjustment	(933,260)	(\$3,781)	(\$0.00391)
6 Commodity Pipeline (SNG/ISO GA) Prior Month Adjustment	10,160	(\$40)	(\$0.00391)
7 Prior Month Adj. With 3rd Party Supplier	1,787,848	\$7,205	\$0.00403
8 Capacity Utilization-Supplier	(1,270,480)	(\$2,868)	\$0.00235
9 Capacity Utilization-Supplier Prior Month Adjustment	8,311,900	\$25,125	\$0.00302
10			
11 TOTAL COMMODITY (Pipeline)	41,715,558	\$177,855	\$0.00428
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
12 Swing Service-Demand 3rd Party Suppliers		\$174,878	\$0.00000
13 Swing Service-Commodity 3rd Party Suppliers	6,919,440	\$2,252,776	\$0.32567
14 Swing Service-Commodity 3rd Party Suppliers-Oct'97 Accrual Adj.	0	\$200	\$0.00000
15			
16			
17			
18			
19 TOTAL SWING SERVICE	6,919,440	\$2,427,855	\$0.35087
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
20 Purchases from 3rd Party Suppliers	17,817,920	\$5,554,832	\$0.31178
21 City of Seattle	14,419	\$8,914	\$0.61860
22 Central Florida Gas	4,039	\$2,080	\$0.51490
23 Cashouts-Peoples' Transportation Customers	804,110	\$233,490	\$0.29037
24 Cashouts-Supplier Aggregation (Teas) Program	44,805	\$12,833	\$0.28641
25 Purchases from 3rd Party Suppliers Prior Month Adj.	(255,394)	(\$48,269)	(\$0.18117)
26 Imbalance Cashout-(FGT)-Mar. '97	758,030	\$140,994	\$0.18600
27 Bookouts-Oct '97	(331,370)	(\$100,777)	(\$0.30412)
28 Commodity 3rd Party Suppliers-Oct.97 Accrual Adj.	1,568,180	\$475,810	\$0.30380
29 TOTAL COMMODITY (Other)	20,472,739	\$8,279,808	\$0.40750
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
30 Demand (FGT)	\$2,559,100	\$3,375,234	\$0.04088
31 Demand (SNG/ISO GA)	9,368,000	\$423,290	\$0.04520
32 Temporary Acquisition Reservation Charge (FGT)	2,244,900	\$94,650	\$0.03771
33 Temporary Reimbursement Credit (FGT)	(36,248,500)	(\$1,868,181)	\$0.04362
34 Volumetric Reimbursement Credit (FGT)	(118,540)	(\$4,471)	\$0.03772
35 Cashouts-Peoples' Transportation Customers	779,585	\$29,159	\$0.03740
36 Capacity Discount-Transp. Customer	3,782,562	\$95,814	\$0.02547
37 Demand-Prior Month Adjustment-Transportation Customer	150,000	\$6,326	\$0.04217
38 Prior Month Adj. With 3rd Party Supplier	1,787,848	\$78,321	\$0.04381
39 Capacity Utilization-Supplier	8,989,570	\$395,021	\$0.04374
39a Capacity Utilization-Supplier-Prior Month Adjustment	(49,000)	(\$1,848)	(\$0.03772)
40 Demand (SNG/ISO GA) Prior Month Adjustment	0	(\$3)	\$0.00000
41			
42 TOTAL DEMAND	71,205,473	\$3,013,412	\$0.04232
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
43 Administrative Costs	0	\$82,942	\$0.00000
44			
45			
46			
47			
48			
49			
50 TOTAL OTHER	0	\$82,942	\$0.00000

FOR THE PERIOD OF: APRIL 97 THROUGH MARCH 98 PAGE 1 OF 1

	CURRENT MONTH: NOVEMBER 97		PERIOD TO DATE	
	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE
TRUE UP CALCULATION				
1 PURCHASED GAS COST (A-1, LINES 3+4+9-13)	\$8,713,830	\$7,731,255	\$29,434,408	\$45,281,410
2 TRANSPORTATION COST (A-1, LINES 1+2+5+6+7+8)	2,747,134	2,872,998	\$18,221,806	\$16,772,851
3 TOTAL	11,460,964	10,604,253	\$47,656,215	\$62,054,261
4 FUEL REVENUES	9,503,889	10,404,253	\$58,125,650	\$82,034,258
(NET OF REVENUE TAX)				
5 TRUE-UP REFUND(COLLECTION)	97,328	97,328	\$778,608	\$778,608
6 FUEL REVENUE APPLICABLE TO PERIOD *	9,600,995	10,501,579	\$59,904,258	\$82,812,866
(LINE 4 (+ or -) LINE 5)				
7 TRUE-UP PROVISION - THIS PERIOD:	(1,858,960)	97,328	\$2,248,044	\$778,608
(LINE 6 - LINE 3)				
8 INTEREST PROVISION-THIS PERIOD (21)	1,194	17,432	(912,352)	\$137,795
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	1,236,181	3,758,877	(2,640,184)	3,838,518
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 9)	(97,328)	(97,328)	(\$778,608)	(\$778,608)
10a FLEX RATE ADJUSTMENT	0	0	\$0	\$0
11 TOTAL ESTRACT TRUE-UP (7+8+9+10+10a)	(718,910)	3,778,208	1* 183,100*	3,778,208
11a REFUNDS FROM PIPELINE	0	0	\$483,189	\$0
12 ADJ TOTAL ESTRACT TRUE-UP (11+11a)	(718,910)	3,778,208	(\$718,910)	\$3,778,208
INTEREST PROVISION				
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	1,236,181	3,758,877	2,522,695	2,04072
14 ENDING TRUE-UP BEFORE INTEREST (13+7.9+11a)	(721,105)	3,758,877	4,470,981	(8,21265)
15 TOTAL (13+14)	515,077	7,517,753	7,002,877	13,58541
16 AVERAGE (50% OF 15)	257,538	3,758,877	3,501,338	13,58541
17 INTEREST RATE - FIRST DAY OF MONTH	8.93	5.53	0	0
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.80	5.60	0	0
19 TOTAL (17+18)	11,130	11,130	0	0
20 AVERAGE (50% OF 19)	5,565	5,565	0	0
21 MONTHLY AVERAGE (20/12 Months)	0.464	0.464	0	0
22 INTEREST PROVISION (18+21)	\$1,194	\$17,432	\$18,237	\$13,58541

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

COMPANY, PEOPLES GAS SYSTEM		TRANSPORTATION PURCHASES										SCHEDULE A.2*	
ACTUAL FOR THE PERIOD OF		SYSTEM SUPPLY AND END USE										Page 1 of 1	
PRESENT MONTH		APRIL 97										MARCH 98	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
MONTH	PURCHASED FROM	PURCHASED FROM	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY THIRD PARTY	PIPELINE COST	DEMAND COST	OTHER CHARGES	TOTAL CENTS PER THERM		
1 NOV 1997	FGT	PGS	FTS-1 COMM PIPELINE	25,678,370	11,960,750	25,678,370		\$102,483.83			\$0.40		
2 NOV 1997	FGT	PGS	FTS-1 COMM PIPELINE		11,960,750	11,960,750		48,201.82			\$0.40		
3 NOV 1997	FGT	PGS	FTS-2 COMM PIPELINE	280,000		280,000		858.00			\$0.24		
4 NOV 1997	FGT	PGS	FTS-1 DEMAND	48,063,960		48,063,960			\$1,736,028.46		\$3.77		
5 NOV 1997	FGT	PGS	FTS-1 DEMAND		11,960,750	11,960,750			451,159.53		\$3.77		
6 NOV 1997	FGT	PGS	FTS-2 DEMAND	375,000		375,000			\$1,203.50		\$13.65		
7 NOV 1997	FGT	PGS	NO NOTICE	6,000,000		6,000,000			35,400.00		\$0.59		
8 NOV 1997	TRANSP. CUSTOMER	PGS	FTS-1 DEMAND	3,782,562		3,782,562			\$85,813.68		\$2.55		
9 NOV 1997	CAPACITY UTILIZATION-SUPPLR	PGS	DEMAND	8,969,570		8,969,570			\$385,021.45		\$6.83		
10 NOV 1997	CAPACITY UTILIZATION-SUPPLR	PGS	COMMODITY PIPELINE	(1,270,480)		(1,270,480)		(7,385.63)			\$0.24		
11 NOV 1997		PGS	COMM. OTHER										
12 NOV 1997		PGS	SONAT/GO GA COMM PIPELINE	7,076,000		7,076,000			44,853.48		\$0.64		
13 NOV 1997		PGS	SONAT/GO GA DEMAND	8,368,000		8,368,000			423,269.77		\$4.52		
14 NOV 1997		PGS	SONAT/GO GA DEMAND		2,178,300	2,178,300			83,123.82		\$2.90		
15 NOV 1997		PGS	SWING										
16 NOV 1997		PGS	COMM. OTHER										
17 NOV 1997		PGS	COMM. OTHER										
18 NOV 1997		PGS	COMM. OTHER										
19 NOV 1997		PGS	COMM. OTHER										
20 NOV 1997		PGS	COMM. OTHER										
21 NOV 1997		PGS	COMM. OTHER										
22 NOV 1997		PGS	COMM. OTHER										
23 NOV 1997	CO-SUPPLIER AGGR. TEST PROG.	PGS	COMM. OTHER	44,805		44,805							
24 NOV 1997	CO-SUPPLIER AGGR. TEST PROG.	PGS	COMM. PIPELINE	43,438		43,438			175.06				
25 NOV 1997	CASHOUTS-TRANSP. CUSTOMERS	PGS	DEMAND	778,585		778,585							
26 NOV 1997	CASHOUTS-TRANSP. CUSTOMERS	PGS	COMM. PIPELINE	778,585		778,585							
27 NOV 1997	CASHOUTS-TRANSP. CUSTOMERS	PGS	COMM. OTHER	804,119		804,119			3,101.17				
28	TOTAL			132,439,815	26,098,800	158,538,615	\$8,053,931.60	\$187,827.74	\$3,655,177.87	\$0.00	\$78.04		\$7.48

*This report excludes prior month/period adjustments.

COMPANY: PEOPLES GAS SYSTEM		TRANSPORTATION SYSTEM SUPPLY					SCHEDULE A-4 Page 1 of 1	
FOR THE PERIOD OF PRESENT MONTH:		APRIL 97	Through	MARCH 98				
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT DTHM	NET AMOUNT DTHM	MONTHLY GROSS DTHM	MONTHLY NET DTHM	WELLHEAD PRICE \$/DTH	CITYGATE PRICE \$/GAEYF	
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 ccf.
 (3) Included in the monthly gross volumes above are 28,868 ccf's nominated at the pipeline receipt point via FGT FTS-2 capacity having a fuel surcharge of 3.05% per ccf.

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
JACKSONVILLE DIVISION:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED ÷ AVERAGE BTU CONTENT CCF PURCHASED	1.0354	1.0433	1.0374	1.0394	1.0364	1.0364	1.0364	1.0364				
2 PRESSURE CORRECTION FACTOR:												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98				
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73				
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897				
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				
SOUTH FLORIDA, PALM BEACH GARDENS DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED ÷ AVERAGE BTU CONTENT CCF PURCHASED	1.0423	1.0443	1.0453	1.0472	1.0443	1.0453	1.0472	1.0512				
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98				
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73				
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897				
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.060	1.062	1.063	1.065	1.062	1.063	1.065	1.068				

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				
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98				
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73				
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897				
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				
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				
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98				
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73				
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897				
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				

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
EUSTIS, DAYTONA DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED ÷ AVERAGE BTU CONTENT CCF PURCHASED	1.0394	1.0423	1.0443	1.0453	1.0433	1.0433	1.0462	1.0502				
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98				
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73				
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697				
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.057	1.060	1.062	1.063	1.061	1.061	1.064	1.068				
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED ÷ AVERAGE BTU CONTENT CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.												
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.												
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.												
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR												

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

FOR THE PERIOD OF:

APRIL 97 through MARCH 98

	CURRENT MONTH: DECEMBER 97				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
COST OF GAS PURCHASED								
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)	\$7,816,123	\$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	\$532,566	\$73,251	13.75	\$4,873,055	\$4,948,306	\$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	\$70,261,794	\$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	\$70,081,785	\$71,681,393	\$1,578,608	2.20

COMPANY: PEOPLES GAS SYSTEM

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

SCHEDULE A-1

FOR THE PERIOD OF:

APRIL 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)	473,912,816	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	16.67	180,225,648	185,217,558	4,991,908	2.70

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

FOR THE PERIOD OF:

APRIL 97 through MARCH 98

CENTS PER THERM

	CURRENT MONTH: DECEMBER 97			PERIOD TO DATE		
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE AMOUNT %	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE 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	0.04081	(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	0.38973	0.00000	(0.38973) 0.00
40 TOTAL COST OF THERMS SOLD (11/27)	0.50188	0.41864	(0.08324) (19.88)	0.38985	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 (42+43)	0.49855	0.41500	(0.08355) (20.13)	0.38611	0.37563	(0.01048) (2.75)
45 PGA FACTOR ROUNDED TO NEAREST .001	49.855	41.500	(8.35499) (20.13)	38.611	37.563	(1.04789) (2.79)

COMPANY: PEOPLES GAS SYSTEM
PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
SCHEDULE A-1 SUPPORTING DETAIL
FOR THE PERIOD OF: APRIL '97 through MARCH '98
CURRENT MONTH: DECEMBER 1997

Page 1 of 1

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 (SHG/ISO GA)	7,154,060	\$45,315	\$0.00633
3 Cashouts Peoples' Transportation Customers	987,833	\$4,011	\$0.00406
4 Cashouts Peoples' Transportation Customers	30,586	\$123	\$0.00403
5 Commodity Pipeline (FGT) Prior Month Adjustment	20,190	\$81	\$0.00403
6 Commodity Pipeline (SHG/ISO GA) Prior Month Adjustment	(25,472)	\$2,795	(\$0.10972)
7 Prior Month Adj. With 3rd Party Supplier	1,211,828	\$4,883	\$0.00403
8 Capacity Utilization Supplier	(960,000)	(32,340)	\$0.00244
9 Capacity Utilization Supplier Prior Month Adjustment	1,530,480	\$3,660	\$0.00239
10			
11 TOTAL COMMODITY (Pipelines)	41,052,535	\$182,782	\$0.00445
SWING SERVICE			
12 Swing Service-Demand 3rd Party Suppliers			
13 Swing Service-Commodity 3rd Party Suppliers			
14	8,975,070	\$139,868	\$0.00000
15		\$1,765,822	\$0.25313
16			
17			
18 TOTAL SWING SERVICE	8,975,070	\$1,905,510	\$0.21318
COMMODITY OTHER			
19 Purchases from 3rd Party Suppliers	24,014,890	\$7,432,823	\$0.30952
20			
21 City of Sunrise	11,931	\$1,925	\$0.16158
22 Central Florida Gas	3,292	\$1,879	\$0.57384
23 Cashouts-Peoples' Transportation Customers	1,018,910	\$213,083	\$0.20911
24 Cashouts-Supplier Aggregation (Test) Program	31,547	\$5,131	\$0.16285
25 Purchases from 3rd Party Suppliers-Prior Month Adj.	(780,180)	(\$165,464)	\$0.21211
26 Imbalance Cashout-(FGT)-Aug. '97	524,940	\$122,838	\$0.23400
27 Commodity-3rd Party Suppliers-Nov. '97 Accrual Adj.	220	\$48	\$0.21909
28			
29			
30 TOTAL COMMODITY (OTHER)	24,825,350	\$7,818,173	\$0.30879
DEMAND			
31 Demand (FGT)	85,311,070	\$3,488,327	\$0.04089
32 Demand (SHG/ISO GA)	9,723,000	\$421,314	\$0.04333
33 Temporary Acquisition Reservation Charge-(FGT)	2,319,730	\$87,472	\$0.03771
34 Temporary Redeployment Credit-(FGT)	(37,657,870)	(\$1,643,530)	\$0.04364
35 Volumetric Redeployment Credit-(FGT)	(120,260)	(\$4,537)	\$0.03772
36 Cashouts-Peoples' Transportation Customers	967,833	\$37,183	\$0.03784
37 Capacity Discount-Transp. Customer	3,728,769	\$95,483	\$0.02559
38 Prior Month Adj. With 3rd Party Supplier	1,211,828	\$45,703	\$0.03772
39 Capacity Utilization Supplier	8,340,000	\$535,031	\$0.06415
39a Demand (SHG/ISO GA)-Prior Month Adjustment	0	(\$1,482)	\$0.00000
40 Demand (FGT)-Aug. Nov. '97	(4,910)	(\$185)	\$0.03772
41	0	\$1,477	\$0.00000
42 TOTAL DEMAND	73,839,998	\$3,062,228	\$0.04147
OTHER			
43 Administrative Costs		\$190,481	\$0.00000
44 Legal Fees	0	\$5,320	\$0.00000
45	0		\$0.00000
46			
47			
48			
49			
50 TOTAL OTHER	0	\$195,790	\$0.00000

	CURRENT MONTH: DECEMBER 87		PERIOD TO DATE	
	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE
TRUE-UP CALCULATION				
1 PURCHASED GAS COST (A-1, LINE 3+4+9+13)	48,523,307	58,758,558	\$48,357,715	\$48,192,968
2 TRANSPORTATION COST (A-1, LINES 1+2+3+6+7+8)	2,991,166	2,777,185	\$21,212,972	20,998,991
3 TOTAL	12,514,473	12,535,743	\$70,191,858	70,191,858
4 FUEL REVENUES (NET OF REVENUE TAX)	10,937,135	12,535,743	\$70,082,785	71,861,383
5 TRUE-UP REFUND(COLLECTION)	97,328	97,328	\$675,934	875,934
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	11,054,481	12,633,069	\$70,958,719	72,537,227
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(1,460,012)	97,328	\$788,032	2,345,370
8 INTEREST PROVISION THIS PERIOD (21)	(4,283)	(3,405)	(318,734)	(15,756)
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(719,910)	(719,910)	(2,640,184)	(2,640,184)
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 9)	(97,328)	(97,328)	(875,934)	(875,934)
10a FLEX RATE ADJUSTMENT	0	0	\$0	0
11 TOTAL ESTACT TRUE-UP (7+8+9+10+10a)	(2,261,831)	(723,315)	(2,744,870)	(1,188,504)
11a REFUND(S) FROM PIPELINE	1,142,738	0	\$1,608,827	483,189
12 ADJ TOTAL ESTACT TRUE-UP (11+11a)	(1,119,093)	(723,315)	(1,137,043)	(723,315)
INTEREST PROVISION				
13 BEGINNING TRUE-UP AND INTEREST PROVISION (8)	(719,910)	(719,910)	0	0
14 ENDING TRUE-UP BEFORE INTEREST (13+7-5+11a)	(1,133,511)	(719,910)	413,601	0
15 TOTAL (13+14)	(1,853,421)	(1,439,820)	(2,744,870)	(1,188,504)
16 AVERAGE (50% OF 15)	(926,711)	(719,910)	(2,744,870)	(1,188,504)
17 INTEREST RATE - FIRST DAY OF MONTH	5.60	5.60	\$1,608,827	483,189
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.75	5.75	(875,934)	(875,934)
19 TOTAL (17+18)	11,350	11,350	0	0
20 AVERAGE (50% OF 19)	5.875	5.875	0	0
21 MONTHLY AVERAGE (20*12 Months)	0.473	0.473	(1,143,738)	(1,143,738)
22 INTEREST PROVISION (16+21)	(14,387)	(14,405)	\$416,579	(10,36434)

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

COMPANY: PEOPLES GAS SYSTEM		TRANSPORTATION PURCHASES				SYSTEM SUPPLY AND END USE		SCHEDULE A.3**			
ACTUAL FOR THE PERIOD OF:		APRIL 97		MARCH 98		APRIL 97		Page 1 of 1			
(A) MONTH	(B) PURCHASED FROM	(C) PURCHASED FOR	(D) SCH TYPE	(E) SYSTEM SUPPLY	(F) END USE	(G) TOTAL PURCHASED	(H) COMMODITY PARTY	(I) PIPELINE COST	(J) DEMAND COST	(K) OTHER CHARGES	(L) TOTAL CENTS PER THERM
1 DEC 1997	FGT	PGS	FTS-1 COMM PIPELINE	30,440,730	10,532,150	30,440,730		\$122,878.14			\$0.40
2 DEC 1997	FGT	PGS	FTS-1 COMM PIPELINE			10,532,150		42,525.16			\$0.40
3 DEC 1997	FGT	P-JS	FTS-2 COMM PIPELINE	862,500		862,500		1,500.88	\$1,848,248.31		\$0.24
4 DEC 1997	FGT	PGS	FTS-1 DEMAND	49,031,150		49,031,150			398,027.17		\$3.77
5 DEC 1997	FGT	PGS	FTS-1 DEMAND			10,532,150			79,482.87		\$3.77
6 DEC 1997	FGT	PGS	FTS-2 DEMAND	821,500		821,500			19,482.87		\$9.68
7 DEC 1997	FGT	PGS	NO NOTICE	8,853,910		8,853,910			52,238.07		\$0.59
8 DEC 1997	TRANSP. CUSTOMER	PGS	FTS-1 DEMAND	3,729,799		3,729,799			335,483.38		\$3.58
9 DEC 1997	CAPACITY UTILIZATION-SUPPLIER	PGS	DEMAND	8,340,000		8,340,000			5335,030.59		\$8.42
10 DEC 1997	CAPACITY UTILIZATION-SUPPLIER	PGS	COMMODITY PIPELINE	(960,000)		(960,000)		(2,340,000)			\$0.24
11 DEC 1997		PGS	COMM. OTHER								
12 DEC 1997		PGS	SONAT/SG GA COMM PIPELINE	7,154,060		7,154,060		45,315.29			\$0.83
13 DEC 1997		PGS	SONAT/SG GA DEMAND	8,723,000		8,723,000			421,314.24		\$4.33
14 DEC 1997		PGS	SONAT/SG GA DEMAND						61,287.47		\$2.72
15 DEC 1997		PGS	SWING		2,250,910	2,250,910					
16 DEC 1997		PGS	COMM. OTHER								
17 DEC 1997		PGS	COMM. OTHER								
18 DEC 1997		PGS	COMM. OTHER								
19 DEC 1997		PGS	COMM. OTHER								
20 DEC 1997		PGS	SWING								
21 DEC 1997		PGS	COMM. OTHER								
22 DEC 1997		PGS	COMM. OTHER								
23 DEC 1997		PGS	COMM. OTHER								
24 DEC 1997	CO-SUPPLIER AGGR. TEST PROC.	PGS	COMM. OTHER	31,547		31,547	5,131.14				\$18.27
25 DEC 1997	CO-SUPPLIER AGGR. TEST PROC.	PGS	COMM. PIPELINE	30,586		30,586		123.26			\$0.40
26 DEC 1997	CASHOUTS-TRANSP. CUSTOMERS	PGS	DEMAND	867,833		867,833			37,483.25		\$3.78
27 DEC 1997	CASHOUTS-TRANSP. CUSTOMERS	PGS	COMM. PIPELINE	867,833		867,833		4,010.85			\$0.41
28 DEC 1997	CASHOUTS-TRANSP. CUSTOMERS	PGS	COMM. OTHER	1,018,910		1,018,910	213,092.71				\$20.91
29 TOTAL				151,843,116	23,355,210	175,198,326	\$5,418,741.57	\$213,867.68	\$3,668,164.42	\$0.00	\$7.59

**This report excludes prior month's adjustments.

COMPANY: PEOPLES GAS SYSTEM		TRANSPORTATION SYSTEM SUPPLY				SCHEDULE A-4 Page 1 of 1	
FOR THE PERIOD OF: PRESENT MONTH:		APRIL 97 DECEMBER 1997	Through	MARCH 98			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT DTHM	NET AMOUNT DTHM	MONTHLY GROSS DTHM	MONTHLY NET DTHM	WELLHEAD PRICE \$/DTH	CITYGATE PRICE (G&E)/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 88,325 dth's nominated at the pipeline receipt point via FGT FTS-2 capacity having a fuel surcharge of 3.05% per dth.

	APR '97	MAY '97	JUN '97	JUL '97	AUG '97	SEP '97	OCT '97	NOV '97	DEC '97	JAN '98	FEB '98	MAR '98
JACKSONVILLE DIVISION:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED ÷ AVERAGE BTU CONTENT CCF PURCHASED	1.0354	1.0433	1.0374	1.0394	1.0364	1.0364	1.0364	1.0364	1.0364	1.0394		
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	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	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	1.01697		
3 BILLING FACTOR												
BTU CONTENT × PRESSURE CORRECTION FACTOR	1.053	1.061	1.055	1.057	1.054	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 CCF PURCHASED	1.0423	1.0443	1.0453	1.0472	1.0443	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	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	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	1.01697		
3 BILLING FACTOR												
BTU CONTENT × PRESSURE CORRECTION FACTOR	1.060	1.062	1.063	1.065	1.062	1.063	1.065	1.069	1.074			

	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	1.0482	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 × PRESSURE CORRECTION FACTOR	1.060	1.062	1.064	1.066	1.063	1.063	1.065	1.068	1.074			
TAMPA, ST. PETE, LAKELAND, 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 × PRESSURE CORRECTION FACTOR	1.085	1.089	1.089	1.070	1.068	1.068	1.070	1.071	1.075			

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
EUSTIS, DAYTONA DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED ÷ AVERAGE BTU CONTENT CCF PURCHASED	1.0394	1.0423	1.0443	1.0453	1.0433	1.0433	1.0462	1.0502	1.0551			
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98			
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73			
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697			
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.057	1.060	1.062	1.063	1.061	1.061	1.064	1.068	1.073			
 												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED ÷ AVERAGE BTU CONTENT CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.												
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.												
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.												
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR												

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

FOR THE PERIOD OF:

APRIL 97 through MARCH 98

COST OF GAS PURCHASED	CURRENT MONTH: JANUARY 98				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
1 COMMODITY (Pipeline)	\$200,066	\$195,677	(\$4,389)	(2.24)	\$1,380,922	\$1,378,729	(\$2,193)	(0.16)
2 NO NOTICE SERVICE	\$51,642	\$51,642	\$0	0.00	\$444,257	\$444,257	\$0	0.00
3 SWING SERVICE	\$1,149,469	\$2,976,763	\$1,827,294	61.39	\$11,891,294	\$15,853,781	\$3,962,487	24.99
4 COMMODITY (Other)	\$9,061,068	\$6,947,359	(\$2,113,709)	(30.42)	\$47,183,818	\$43,171,860	(\$4,011,958)	(9.29)
5 DEMAND	\$2,609,809	\$3,068,205	\$458,396	14.94	\$26,450,424	\$26,838,958	\$388,534	1.45
6 OTHER	\$90,332	\$130,000	\$39,668	0.00	\$1,127,691	\$1,101,579	(\$26,112)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	\$50,656	\$50,368	(\$288)	(0.57)	\$416,074	\$423,070	\$6,996	1.65
8 DEMAND	\$531,413	\$536,683	\$5,250	0.98	\$5,404,468	\$5,482,969	\$78,501	1.43
9 OTHER	(\$499,983)	\$0	\$499,983	0.00	(\$684,231)	(\$174,179)	\$510,052	0.00
10								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$13,080,301	\$12,782,615	(\$297,686)	(2.33)	\$83,342,095	\$83,057,285	(\$284,810)	(0.34)
12 NET UNBILLED	\$582,083	\$0	(\$582,083)	0.00	\$1,423,256	\$95,958	(\$1,327,298)	0.00
13 COMPANY USE	\$7,570	\$0	(\$7,570)	0.00	\$98,677	\$82,712	(\$15,965)	0.00
14 TOTAL THERM SALES	\$12,480,074	\$12,782,615	\$302,541	2.37	\$82,562,859	\$84,444,008	\$1,881,150	2.23

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

FOR THE PERIOD OF:

APRIL 97 through MARCH 98

THERMS PURCHASED	CURRENT MONTH: JANUARY 98				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)	46,018,949	44,963,350	(1,055,599)	(2.35)	340,103,353	340,298,651	195,298	0.06
16 NO NOTICE SERVICE (Billing Determinants Only)	8,752,850	8,752,850	0	0.00	60,306,760	60,306,760	0	0.00
17 SWING SERVICE (Commodity)	4,960,050	9,765,000	4,804,950	49.21	43,604,890	54,119,590	10,484,700	19.37
18 COMMODITY (Other) (Commodity)	28,492,777	22,700,080	(5,792,697)	(25.52)	179,957,185	166,628,308	(13,328,877)	(8.00)
19 DEMAND (Billing Determinants Only)	(15,380,665)	58,043,367	73,424,032	126.50	458,531,951	517,150,628	58,618,677	11.33
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	12,569,620	12,498,270	(71,350)	(0.57)	112,671,150	114,407,092	1,735,942	1.52
22 DEMAND	14,820,530	14,749,180	(71,350)	(0.48)	134,817,200	136,553,142	1,735,942	1.27
23 OTHER	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (17+18-23)	33,452,827	32,465,080	(987,747)	(3.04)	223,592,075	220,747,898	(2,844,177)	(1.29)
25 NET UNBILLED	2,232,154	0	(2,232,154)	0.00	3,253,536	(781,050)	(4,034,586)	0.00
26 COMPANY USE	19,152	0	(19,152)	0.00	252,924	213,795	(39,129)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	32,882,674	32,465,080	(417,594)	(1.29)	213,108,321	217,682,636	4,574,314	2.10

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

FOR THE PERIOD OF:

APRIL 97 through MARCH 98

CENTS PER THERM		CURRENT MONTH: JANUARY 98				PERIOD TO DATE				
		ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE		
			DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%	
28	COMMODITY (Pipeline)	(1/15)	0.00435	0.00435	0.00000	0.10	0.00406	0.00405	(0.00001)	(0.22)
29	NO NOTICE SERVICE	(2/16)	0.00590	0.00590	0.00000	0.00	0.00737	0.00737	0.00000	0.00
30	SWING SERVICE	(3/17)	0.23175	0.30484	0.07309	23.98	0.27252	0.29294	0.02042	8.97
31	COMMODITY (Other)	(4/18)	0.31801	0.30605	(0.01196)	(3.91)	0.26219	0.25909	(0.00310)	(1.20)
32	DEMAND	(5/19)	(0.16968)	0.05286	0.22254	421.00	0.05769	0.05190	(0.00579)	(11.15)
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)	0.00369	0.00370	0.00001	0.14
35	DEMAND	(8/22)	0.03586	0.03639	0.00053	1.45	0.04009	0.04015	0.00007	0.16
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)	0.39101	0.39373	0.00273	0.69	0.37274	0.37825	0.00351	0.93
38	NET UNBILLED	(12/25)	0.26077	0.00000	(0.26077)	0.00	0.43745	0.00000	(0.43745)	0.00
39	COMPANY USE	(13/26)	0.39526	0.00000	(0.39526)	0.00	0.39014	0.00000	(0.39014)	0.00
40	TOTAL COST OF THERMS SOLD	(11/27)	0.39779	0.39373	(0.00405)	(1.03)	0.39108	0.38155	(0.00953)	(2.50)
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)	0.39260	0.38854	(0.00405)	(1.04)	0.38589	0.37636	(0.00953)	(2.53)
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)	0.39407	0.39000	(0.00408)	(1.05)	0.38734	0.37778	(0.00956)	(2.53)
45	PGA FACTOR ROUNDED TO NEAREST .001		39.407	39.000	(0.40780)	(1.05)	38.734	37.778	(0.95622)	(2.53)

COMMODITY (Pipeline)	THERMS-Line 13	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
1 Commodity Pipeline (FGT)	35,545,478	\$142,208	\$0.00400
2 Commodity Pipeline (SNG/SGO GA)	7,390,950	\$44,409	\$0.00609
3 Cashouts-Peoples' Transportation Customers	701,442	\$7,828	\$0.00463
4 Cashouts-Supplier Aggregation (Test) Program	34,937	\$141	\$0.00403
5 Commodity Pipeline (FGT)-Prior Month Adjustment	(447,820)	(\$1,854)	\$0.00403
6 Commodity Pipeline (SNG/SGO GA)-Prior Month Adjustment	(107,480)	\$1,410	(\$0.01311)
7 Prior Month Adj. With 3rd Party Supplier	2,308,490	\$9,303	\$0.00403
8 Capacity Utilization-Supplier	(312,240)	(\$835)	\$0.00267
9 Capacity Utilization-Supplier-Prior Month Adjustment	940,000	\$2,340	\$0.00244
10 Imbalance Cashout-(FGT)-Sep. '97	25,000	\$68	\$0.00272
11 TOTAL COMMODITY (Pipeline)	46,019,848	\$200,044	\$0.00435
12 Sewing Service-Demand-3rd Party Suppliers		\$127,916	\$0.00000
13 Sewing Service-Commodity-3rd Party Suppliers	7,138,120	\$1,579,281	\$0.22149
14 Sewing Service-Demand-3rd Party Suppliers-D-c.'97 Accrual Adj.		(\$17,241)	\$0.00000
15 Sewing Service-Commodity-3rd Party Suppliers-Dec.'97 Accrual Adj.	(2,170,870)	(\$540,347)	\$0.24960
16			
17			
18			
19 TOTAL SINGO SERVICE	6,960,050	\$1,149,459	\$0.23178
20 Purchases from 3rd Party Suppliers	24,712,290	\$4,158,889	\$0.20317
21 City of Sunrise	18,048	\$9,600	\$0.54308
22 Central Florida Gas	2,878	\$1,281	\$0.48380
23 Cashouts-Peoples' Transportation Customers	723,509	\$143,340	\$0.19812
24 Cashouts-Supplier Aggregation (Test) Program	34,057	\$6,884	\$0.19993
25 Purchases from 3rd Party Suppliers-Prior Month Adj.	(1,887,612)	\$35,781	(\$0.01896)
26 Imbalance Cashout-(FGT)-Sep. '97	1,983,310	\$288,157	\$0.27100
27 Commodity-3rd Party Suppliers-Dec.'97 Accrual Adj.	2,237,470	\$580,300	\$0.25943
28 Bookouts-Dec.'97	(813,270)	(\$143,505)	\$0.23400
29 TOTAL COMMODITY (Other)	28,492,777	\$9,081,068	\$0.31861
30 Demand (FGT)	85,311,078	\$3,489,164	\$0.04090
31 Demand (SNG/SGO GA)	9,678,200	\$415,423	\$0.04282
32 Temporary Acquisition Reservation Charge-(FGT)	(37,372,520)	(\$1,580,216)	\$0.04228
33 Temporary Relinquishment Credit-(FGT)	2,232,000	\$84,191	\$0.03772
34 Voluntary Relinquishment Credit-(FGT)	(129,280)	(\$4,537)	\$0.03772
35 Cashouts-Peoples' Transportation Customers	791,442	\$26,459	\$0.03372
36 Capacity Discount-Transp. Cust.-mar	3,816,833	\$97,289	\$0.02558
37 Prior Month Adj. With 3rd Party Supplier	2,308,490	\$87,134	\$0.03775
38 Capacity Utilization-Supplier	8,178,890	\$493,322	\$0.06023
39 Demand (SNG/SGO GA)-Prior Month Adjustment	(44,800)	(\$894)	\$0.00000
39a Imbalance Cashout-(FGT)-Sep. '97	25,000	\$1,172	\$0.04688
40 Demand (FGT)-Prior Month Adjustment	190,088,990	(\$498,805)	\$0.00000
41			
42 TOTAL DEMAND	(15,390,845)	\$2,609,809	(\$0.16849)
43 Administrative Costs	0	\$81,864	\$0.00000
44 Legal Fees	0	\$8,348	\$0.00000
45			
46			
47			
48			
49			
50 TOTAL OTHER	0	\$90,212	\$0.00000

COMPANY: PEOPLES GAS SYSTEM
 PURCHASED GAS ADJUSTMENT
 COST RECOVERY CLAUSE CALCULATION
 SCHEDULE A-1 SUPPORTING DETAIL
 FOR THE PERIOD OF: APRIL '97 through MARCH '98
 CURRENT MONTH: JANUARY 1998

FOR THE PERIOD OF:

APRIL 97 THROUGH MARCH 98

Page 1 of 1

	CURRENT MONTH: JANUARY 98		PERIOD TO DATE	
	ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%
TRUE-UP CALCULATION				
1 PURCHASED GAS COST (A-1, LINES 3+4-B-12)	\$16,762,850	\$8,924,122	(\$78,828)	(0.8727)
2 TRANSPORTATION COST (A-1, LINES 1+2-B+6-7-8)	2,348,780	2,858,493	488,713	0.20823
3 TOTAL	13,872,231	12,782,615	(790,116)	(0.82219)
4 FUEL REVENUES (NET OF REVENUE TAX)	12,480,874	12,782,615	302,541	0.82424
5 TRUE-UP REFUND(COLLECTION)	97,326	97,326	0	0.00000
6 FUEL REVENUE APPLICABLE TO PERIOD *	12,577,400	12,879,941	302,541	0.82405
(LINE 4 (+ or -) LINE 3)				
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(495,331)	97,326	582,657	(1.18648)
8 INTEREST PROVISION THIS PERIOD (2:1)	(6,478)	(3,381)	3,080	(0.47388)
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(1,137,894)	(723,315)	414,579	(0.36434)
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 3)	(87,326)	(87,326)	0	0.00000
10a FLEX RATE ADJUSTMENT	0	0	0	0.00000
11 TOTAL ESTRICT TRUE-UP (7+8+9+10+10a)	(1,737,821)	(728,765)	1,010,315	(0.58164)
11a REFUND(S) FROM PIPELINE	107,821	0	(107,821)	0.00000
12 ADJ TOTAL ESTRICT TRUE-UP (11+11a)	(1,630,000)	(728,765)	902,484	(0.53385)
INTEREST PROVISION				
13 BEGINNING TRUE-UP AND INTEREST PROVISION (8)	(1,137,894)	(723,315)	414,579	(0.36434)
14 ENDING TRUE-UP BEFORE INTEREST (13+7-5+11a)	(1,632,729)	(723,315)	899,414	(0.35426)
15 TOTAL (13+14)	(2,740,622)	(1,446,629)	1,313,993	(0.47388)
16 AVERAGE (50% OF 13)	(1,368,311)	(723,315)	644,997	(0.47388)
17 INTEREST RATE - FIRST DAY OF MONTH	5.75	5.75	0	0.00000
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.50	5.50	0	0.00000
19 TOTAL (17+18)	11,250	11,250	0	0.00000
20 AVERAGE (50% OF 19)	5,625	5,625	0	0.00000
21 MONTHLY AVERAGE (20/12 Months)	0.469	0.469	0	0.00000
22 INTEREST PROVISION (16+21)	(58,478)	(53,381)	\$5,080	(0.47388)
ACTUAL				
	\$19,640,644	\$18,117,088	(\$1543,378)	(0.80891)
	\$23,582,732	\$23,837,484	274,732	0.81163
	\$83,243,418	\$82,874,373	(368,835)	(0.86222)
	\$82,362,839	\$84,444,808	1,881,150	0.82278
	\$973,260	\$973,260	0	0.00000
	\$83,536,119	\$85,417,268	1,981,150	0.82232
	\$292,701	\$2,442,696	2,149,995	7.34337
	(\$23,204)	(\$18,147)	4,057	(0.17482)
	(2,846,184)	(2,846,184)	0	0.00000
	(\$973,260)	(\$973,260)	0	0.00000
	\$0	\$0	0	0.00000
	(3,343,947)	(1,188,895)	2,154,053	(0.84416)
	\$1,714,748	\$483,189	(1,231,559)	0.80000
	(\$1,629,192)	(\$728,705)	\$902,484	(0.53385)

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

COMPANY: PEOPLES GAS SYSTEM										SCHEDULE A-3"		
TRANSPORTATION PURCHASES										Page 1 of 1		
SYSTEM SUPPLY AND END USE												
APRIL 87										MARCH 88		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	
MONTH	PURCHASED FROM	PURCHASED FOR	SCH. TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY-COST PARTY	DEMAND COST	OTHER CHARGES	TOTAL CENTS PER THERM		
1 JAN 1988	PGT	PGS	FTS-1 COMM PIPELINE	34,898,210	34,898,210	34,898,210	\$140,838.79			\$0.40		
2 JAN 1988	PGT	PGS	FTS-1 COMM PIPELINE		12,548,820	12,548,820	58,835.37			\$0.48		
3 JAN 1988	PGT	PGS	FTS-2 COMM PIPELINE	887,260		887,260	1,568.66			\$0.23		
4 JAN 1988	PGT	PGS	FTS-1 DEMAND	48,298,190		48,298,190		\$1,838,854.08		\$3.88		
5 JAN 1988	PGT	PGS	FTS-1 DEMAND		12,548,820	12,548,820		474,128.04		\$2.77		
6 JAN 1988	PGT	PGS	FTS-2 DEMAND	1,751,880		1,751,880		151,745.82		\$8.87		
7 JAN 1988	PGT	PGS	NO NOTICE	8,752,850		8,752,850		51,841.82		\$0.58		
8 JAN 1988	TRANSP. CUSTOMER	PGS	FTS-1 DEMAND	2,819,833		2,819,833		397,388.81		\$2.38		
9 JAN 1988	CAPACITY UTILIZATION-SUPPLIER	PGS	DEMAND	8,178,890		8,178,890		\$483,322.32		\$8.83		
10 JAN 1988	CAPACITY UTILIZATION-SUPPLIER	PGS	COMMODITY PIPELINE	(312,260)		(312,260)	(834.61)			\$0.27		
11 JAN 1988		PGS	COMM. OTHER									
12 JAN 1988		PGS	SONATIGO GA. COMM PIPELINE	7,290,950		7,290,950	44,488.53			\$0.61		
13 JAN 1988		PGS	SONATIGO GA. DEMAND	8,878,200		8,878,200		415,022.81		\$4.29		
14 JAN 1988		PGS	SONATIGO GA. DEMAND		2,258,910	2,258,910		87,288.54		\$2.55		
15 JAN 1988		PGS	SWING									
16 JAN 1988		PGS	COMM. OTHER									
17 JAN 1988		PGS	COMM. OTHER									
18 JAN 1988		PGS	COMM. OTHER									
19 JAN 1988		PGS	COMM. OTHER									
20 JAN 1988		PGS	SWING									
21 JAN 1988		PGS	COMM. OTHER									
22 JAN 1988		PGS	COMM. OTHER									
23 JAN 1988		PGS	COMM. OTHER									
24 JAN 1988	CO-SUPPLIER AGGR. TEST PROG.	PGS	COMM. OTHER	34,897		34,897	8,384.32			\$18.29		
25 JAN 1988	CO-SUPPLIER AGGR. TEST PROG.	PGS	COMM. PIPELINE	34,897		34,897	148.87			\$0.49		
26 JAN 1988	CASHOUTS-TRANSP. CUSTOMERS	PGS	DEMAND	791,442		791,442		26,458.84		\$3.77		
27 JAN 1988	CASHOUTS-TRANSP. CUSTOMERS	PGS	COMM. PIPELINE	791,442		791,442	2,826.41			\$0.48		
28 JAN 1988	CASHOUTS-TRANSP. CUSTOMERS	PGS	COMM. OTHER	723,959		723,959	143,348.28			\$19.81		
29	TOTAL			159,253,920	27,290,150	186,544,070	\$239,495.12	\$3,725,173.23	\$0.00	\$7.43		

**This report excludes prior month-period adjustments.

COMPANY: PEOPLES GAS SYSTEM		TRANSPORTATION SYSTEM SUPPLY					SCHEDULE A-4 Page 1 of 1	
FOR THE PERIOD OF:		APRIL 17	Through	MARCH 30				
PRESENT MONTH:		JANUARY 1988						
(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT DTH	(D) NET AMOUNT DTH	(E) MONTHLY GROSS DTH	(F) MONTHLY NET DTH	(G) WELLHEAD PRICE \$/DTH	(H) CITYGATE PRICE (G&E)¢	
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 88,816 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

	APR '97	MAY '97	JUN '97	JUL '97	AUG '97	SEP '97	OCT '97	NOV '97	DEC '97	JAN '98	FEB '98	MAR '98
JACKSONVILLE DIVISION:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED ÷ AVERAGE BTU CONTENT CCF PURCHASED	1.0354	1.0433	1.0374	1.0394	1.0364	1.0364	1.0364	1.0364	1.0394	1.0423		
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	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	14.73		
PRESSURE CORRECTION FACTOR (ab) p.s.i.a.	1.01697	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	1.060		
SOUTH FLORIDA, PALM BEACH GARDENS DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED ÷ AVERAGE BTU CONTENT CCF PURCHASED	1.0423	1.0443	1.0453	1.0472	1.0443	1.0453	1.0472	1.0512	1.0561	1.0541		
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	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	14.73		
PRESSURE CORRECTION FACTOR (ab) p.s.i.a.	1.01697	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	1.072		

ORLANDO 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 CCF PURCHASED	1.0423	1.0443	1.0462	1.0482	1.0453	1.0453	1.0472	1.0512	1.0551	1.0521		
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	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	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	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	1.070		
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	1.0541		
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	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	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	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	1.072		

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

	CURRENT MONTH: FEBRUARY 98				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline)	\$162,733	\$167,845	\$5,112	3.05	\$1,543,655	\$1,548,374	\$2,919	0.19
2 NO NOTICE SERVICE	\$45,679	\$45,679	(\$0)	(0.00)	\$489,936	\$489,936	(\$0)	(0.00)
3 SWING SERVICE	\$1,451,706	\$2,256,683	\$804,980	35.87	\$13,343,000	\$18,110,446	\$4,767,447	28.32
4 COMMODITY (Other)	\$4,596,469	\$6,232,261	\$1,635,792	28.25	\$51,780,287	\$49,404,121	(\$2,376,166)	(4.81)
5 DEMAND	\$2,824,278	\$2,776,282	(\$47,996)	(1.73)	\$29,274,702	\$29,615,240	\$340,539	1.15
6 OTHER	\$126,015	\$130,000	\$3,985	0.00	\$1,253,706	\$1,231,379	(\$22,327)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	\$44,066	\$46,244	\$2,178	4.71	\$460,140	\$469,314	\$9,174	1.85
8 DEMAND	\$470,915	\$488,192	\$17,277	3.54	\$5,875,383	\$5,971,161	\$95,778	1.60
9 OTHER	\$0	\$0	\$0	0.00	(\$684,231)	(\$174,179)	\$510,052	0.00
10								
11 TOTAL COST	\$8,691,898	\$11,074,316	\$2,382,418	21.51	\$92,033,993	\$94,131,601	\$2,097,607	2.23
12 NET UNBILLED	(\$125,444)	\$0	\$125,444	0.00	\$1,297,812	\$95,958	(\$1,201,854)	0.00
13 COMPANY USE	\$6,573	\$0	(\$6,573)	0.00	\$105,250	\$82,712	(\$22,538)	0.00
14 TOTAL THERM SALES	\$10,780,215	\$11,074,316	\$294,101	2.66	\$93,343,073	\$95,518,334	\$2,175,251	2.28

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 2 of 3

THERMS PURCHASED	CURRENT MONTH: FEBRUARY 98				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)	38,285,553	39,601,831	1,316,278	3.32	378,388,906	379,900,482	1,511,576	0.40
16 NO NOTICE SERVICE (Billing Determinants Only)	7,742,280	7,742,280	0	0.00	68,049,040	68,049,040	0	0.00
17 SWING SERVICE (Commodity)	6,445,529	8,820,000	2,374,471	26.92	50,080,419	82,938,590	12,859,171	20.43
18 COMMODITY (Other) (Commodity)	18,356,401	19,306,880	950,479	4.92	198,313,586	185,935,188	(12,378,398)	(6.66)
19 DEMAND (Billing Determinants Only)	66,981,285	51,221,520	(15,759,765)	(30.77)	525,513,236	568,372,148	42,858,912	7.54
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	10,934,420	11,474,951	540,531	4.71	123,605,570	125,882,043	2,276,473	1.81
22 DEMAND	12,967,500	13,508,031	540,531	4.00	147,784,700	150,061,173	2,276,473	1.52
23 OTHER	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (17+18-23)	24,801,930	28,126,880	3,324,950	11.82	248,394,005	248,874,778	480,773	0.19
25 NET UNBILLED	(322,861)	0	322,861	0.00	2,930,675	(781,050)	(3,711,725)	0.00
26 COMPANY USE	16,634	0	(16,634)	0.00	269,558	213,795	(55,763)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	28,051,099	28,126,880	75,781	0.27	241,159,420	245,809,518	4,650,098	1.89

COMPANY: PEOPLES GAS SYSTEM

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

SCHEDULE A-1

FOR THE PERIOD OF:

APRIL 97 through MARCH 98

Page 3 of 3

CENTS PER THERM		CURRENT MONTH: FEBRUARY 98				PERIOD TO DATE				
		ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE		
			DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%	
28	COMMODITY (Pipeline)	(1/15)	0.00425	0.00424	(0.00001)	(0.2%)	0.00408	0.00407	(0.00001)	(0.21)
29	NO NOTICE SERVICE	(2/18)	0.00590	0.00590	(0.00000)	(0.00)	0.00720	0.00720	(0.00000)	(0.00)
30	SWING SERVICE	(3/17)	0.22523	0.25586	0.03063	11.97	0.26643	0.28774	0.02131	7.41
31	COMMODITY (Other)	(4/18)	0.25040	0.32280	0.07240	22.43	0.26110	0.26571	0.00460	1.73
32	DEMAND	(5/19)	0.04217	0.05420	0.01204	22.21	0.05571	0.05211	(0.00360)	(6.91)
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)	0.00372	0.00373	0.00001	0.15
35	DEMAND	(8/22)	0.03632	0.03614	(0.00017)	(0.48)	0.03976	0.03979	0.00004	0.09
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)	0.35045	0.39373	0.04327	10.99	0.37052	0.37823	0.00771	2.04
38	NET UNBILLED	(12/25)	0.38854	0.00000	(0.38854)	0.00	0.44284	0.00000	(0.44284)	0.00
39	COMPANY USE	(13/26)	0.39515	0.00000	(0.39515)	0.00	0.39045	0.00000	(0.39045)	0.00
40	TOTAL COST OF THERMS SOLD	(11/27)	0.30986	0.39373	0.08387	21.30	0.38163	0.38295	0.00131	0.34
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)	0.30467	0.38854	0.08387	21.59	0.37644	0.37776	0.00131	0.35
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)	0.30582	0.39000	0.08418	21.59	0.37786	0.37918	0.00132	0.35
45	PGA FACTOR ROUNDED TO NEAREST .001		30.582	39.000	8.41830	21.59	37.786	37.918	0.13189	0.35

COMMODITY (Pipeline)	THERMS (Line 15)	INVOICE AMOUNT (Line 1)	COST PER THERM (Line 28)
1 Commodity Pipeline (FGT)	26,543,850	\$108,863	\$0.00421
2 Commodity Pipeline (SHUGO GA)	7,820,000	\$39,768	\$0.00501
3 Cashouts Peoples' Transportation Customers	482,378	\$2,738	\$0.00400
4 Cashouts Supplier Aggregation (Test) Program	94,139	\$379	\$0.00403
5 Commodity Pipeline (FGT)-Prior Month Adjustment	(303,360)	(\$1,232)	\$0.00403
6 Commodity Pipeline (SHUGO GA)-Prior Month Adjustment	10,230	\$481	\$0.04618
7 Commodity Pipeline Due 3rd Party Supplier	2,648,820	\$8,081	\$0.00394
8 Prior Month Adj. With 3rd Party Supplier	1,335,856	\$6,190	\$0.00403
9 Capacity Utilization-Supplier	(677,820)	(\$1,877)	\$0.00247
10 Capacity Utilization-Supplier Prior Month Adjustment	312,240	\$835	\$0.00267
11 TOTAL COMMODITY (Pipelines)	38,285,553	\$182,732	\$0.00425
SWNG SERVICE	THERMS (Line 17)	INVOICE AMOUNT (Line 2)	COST PER THERM (Line 30)
12 Swing Service-Demand-3rd Party Suppliers		\$104,493	\$0.00000
13 Swing Service-Commodity-3rd Party Suppliers	6,445,329	\$1,746,932	\$0.20888
14 Swing Service-Commodity-3rd Party Suppliers-Jan '98 Accrual Adj.	0	\$740	\$0.00000
15			
16			
17			
18			
19 TOTAL SWNG SERVICE	6,445,329	\$1,451,704	\$0.22322
COMMODITY OTHER	THERMS (Line 18)	INVOICE AMOUNT (Line 4)	COST PER THERM (Line 31)
20 Purchases from 3rd Party Suppliers	20,712,180	\$5,281,985	\$0.25387
21 City of Sunria	13,838	\$7,217	\$0.52913
22 Central Florida Gas	3,475	\$1,493	\$0.42981
23 Cashouts-Peoples' Transportation Customers	702,684	(41,373)	\$0.20090
24 Cashouts-Supplier Aggregation (Test) Program	94,801	\$17,374	\$0.18568
25 Purchases from 3rd Party Suppliers-Prior Month Adj.	(628,327)	(\$138,661)	\$0.22088
26 Imbalance Cashout (FGT)-Jul, Nov., and Dec. '97	(1,734,780)	(\$500,531)	\$0.28853
27 Commodity-3rd Party Suppliers-Jan. '98 Accrual Adj.	160	(\$10,265)	(\$64.15740)
28 Bookouts-Jan. '98	(809,430)	(\$173,915)	\$0.21486
29			
30 TOTAL COMMODITY (OTHER)	16,336,401	\$4,596,459	\$0.28140
DEMAND	THERMS (Line 19)	INVOICE AMOUNT (Line 3)	COST PER THERM (Line 32)
30 Demand (FGT)	77,033,160	\$2,151,385	\$0.04090
31 Demand (SHUGO GA)	8,741,600	\$416,665	\$0.04788
32 Temporary Acquisition Reservation Charge (FGT)	2,016,000	\$76,044	\$0.03772
33 Temporary Relinquishment Credit (FGT)	(34,729,740)	(\$1,489,903)	\$0.04319
34 Volumetric Relinquishment Credit (FGT)	(2,139,780)	(\$85,824)	\$0.04002
35 Cashouts-Peoples' Transportation Customers	683,578	\$25,877	\$0.03788
36 Capacity Discount-Transp. Customer	4,048,821	\$107,182	\$0.02647
37 Prior Month Adj. With 3rd Party Supplier	1,335,856	\$57,932	\$0.03772
38 Capacity Utilization-Supplier	7,722,180	\$490,393	\$0.06350
39 Demand With 3rd Party Supplier	2,648,820	\$82,117	\$0.04012
39a Demand (SHUGO GA)-Prior Month Adjustment	0	(\$1)	\$0.00000
40			
41			
42 TOTAL DEMAND	66,981,285	\$2,824,278	\$0.04217
OTHER	THERMS (Line 20)	INVOICE AMOUNT (Line 5)	COST PER THERM (Line 33)
43 Administrative Costs	0	\$94,371	\$0.00000
44 Legal Fees	0	\$31,644	\$0.00000
45			
46			
47			
48			
49			
50 TOTAL OTHER	0	\$126,015	\$0.00000

COMPANY: PEOPLES GAS SYSTEM
 PURCHASED GAS ADJUSTMENT
 COST RECOVERY CLAUSE CALCULATION
 SCHEDULE A-1 SUPPORTING DETAIL
 FOR THE PERIOD OF: APRIL 87 THROUGH MARCH 98
 CURRENT MONTH: FEBRUARY 1998

FOR THE PERIOD OF: APRIL 97 THROUGH MARCH 98 PERIOD TO DATE

Page 1 of 1

CURRENT MONTH	FEBRUARY 98		MARCH 98		PERIOD TO DATE					
	ACTUAL	ESTIMATE	DIFFERENCE	AMOUNT	%	ACTUAL	ESTIMATE	DIFFERENCE	AMOUNT	%
TRUE-UP CALCULATION										
1 PURCHASED GAS COST (A-L, LINES 3+4+6-12)	58,941,882	54,488,948	\$2,447,344		54.402588	\$45,762,287	\$47,408,834	\$1,646,547		50.828998
2 TRANSPORTATION COST (A-L, LINES 1+2+5+6+7+8)	2,643,723	2,585,378	(58,352)		(0.022872)	\$28,228,478	\$28,442,834	\$214,356		0.008215
3 TOTAL	6,885,325	11,974,316	2,388,991		0.27506	\$91,878,743	\$94,948,888	\$2,120,145		0.022568
4 FUEL REVENUES (NET OF REVENUE TAX)	10,780,315	11,974,316	294,101		0.02728	\$93,343,873	\$95,318,324	\$2,175,251		0.02338
5 TRUE-UP REFUND(COLLECTION)	87,328	87,328	0		0.00000	\$1,078,588	\$1,078,588	0		0.00000
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	10,877,541	11,171,642	294,101		0.02764	\$94,413,659	\$96,388,910	\$2,175,251		0.02304
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	2,192,216	87,328	(2,094,892)		(0.05568)	\$2,484,916	\$2,549,822	\$5,506		0.02218
8 INTEREST PROVISION THIS PERIOD (21)	(2,874)	(3,348)	(464)		0.24816	(521,878)	(522,484)	3,380		(0.131022)
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (REVERSE OF LINE 8)	(1,629,199)	(728,765)	902,434		(0.55355)	(2,840,184)	(2,840,184)	0		0.00000
10 TRUE-UP COLLECTED OR (REFUNDED)	(87,328)	(87,328)	0		0.00000	(51,878,386)	(51,878,386)	0		0.00000
10A FLEX RATE ADJUSTMENT	0	0	0		0.00000	\$0	\$0	0		0.00000
11 TOTAL ESTIMATE TRUE-UP (7+8+9+10+10A)	483,817	(730,845)	(1,193,962)		(2.57871)	(1,251,732)	(1,193,334)	58,407		(0.04873)
11A REFUND(S) FROM PIPELINE	0	0	0		0.00000	\$1,714,748	\$483,188	(1,231,559)		0.00000
11ADJ TOTAL ESTIMATE TRUE-UP (11+11A)	483,817	(730,845)	(1,193,962)		(2.57871)	\$483,817	(\$720,845)	(\$1,193,962)		(2.57871)
INTEREST PROVISION										
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(1,829,199)	(728,765)	902,434		(0.55355)					
14 ENDING TRUE-UP BEFORE INTEREST (13+7+8+11A)	483,817	(728,765)	(1,192,952)		(2.56849)					
15 TOTAL (13+14)	(1,829,199)	(1,453,410)	289,909		0.24816					
16 AVERAGE (50% OF 15)	(581,745)	(728,765)	(144,352)		0.24816					
17 INTEREST RATE - FIRST DAY OF MONTH	5.50	5.50	0		0.00000					
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.53	5.53	0		0.00000					
19 TOTAL (17+18)	11.030	11.030	0		0.00000					
20 AVERAGE (50% OF 19)	5.515	5.515	0		0.00000					
21 MONTHLY AVERAGE (20*12 Months)	0.480	0.480	0		0.00000					
22 INTEREST PROVISION (16+21)	(52,874)	(52,874)	0		0.00000					

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

COMPANY: PEOPLES GAS SYSTEM		TRANSPORTATION PURCHASES				SCHEDULE A-3"						
ACTUAL FOR THE PERIOD OF:		SYSTEM SUPPLY AND END USE				Page 1 of 1						
PRESENT MONTH:		APRIL 97				MARCH 98						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	
MONTH	PURCHASED FROM	PURCHASED FOR	SCH	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY PURITY	COMMODITY COST	PIPELINE COST	DEMAND COST	OTHER CHARGES	TOTAL CENTS PER THERM
1 FEB. 1998	PGT	PGS	FTS-1 COMM PIPELINE	26,311,240	18,934,420	26,311,240		\$188,834.30				\$0.40
2 FEB. 1998	PGT	PGS	FTS-1 COMM PIPELINE			18,934,420		44,065.72				\$0.48
3 FEB. 1998	PGT	PGS	FTS-2 COMM PIPELINE			332,340		828.59				\$0.24
4 FEB. 1998	PGT	PGS	FTS-1 DEMAND			41,482,390				\$1,378,843.83		\$3.88
5 FEB. 1998	PGT	PGS	FTS-1 DEMAND			18,934,420				412,448.22		\$3.77
6 FEB. 1998	PGT	PGS	FTS-2 DEMAND			788,248				87,837.76		\$0.43
7 FEB. 1998	PGT	PGS	NO NOTICE			2,742,200				43,878.43		\$0.38
8 FEB. 1998	TRANSP. CUSTOMER	PGS	FTS-1 DEMAND			4,848,821				\$107,182.41		\$2.83
9 FEB. 1998	CAPACITY UTILIZATION SUPPLIER	PGS	DEMAND			7,732,180				\$488,392.86		\$4.39
10 FEB. 1998	CAPACITY UTILIZATION SUPPLIER	PGS	COMMODITY PIPELINE			(877,820)		(1,878.88)				\$0.23
11 FEB. 1998		PGS	COMM OTHER									
12 FEB. 1998		PGS	SONATISO GA COMM PIPELINE			7,828,900		26,788.44				\$0.58
13 FEB. 1998		PGS	SONATISO GA DEMAND			8,741,800				418,884.64		\$4.79
14 FEB. 1998		PGS	SONATISO GA DEMAND							58,488.83		\$2.88
15 FEB. 1998		PGS	SWING									
16 FEB. 1998		PGS	COMM OTHER									
17 FEB. 1998		PGS	COMM OTHER									
18 FEB. 1998		PGS	COMM OTHER									
19 FEB. 1998		PGS	COMM OTHER									
20 FEB. 1998		PGS	COMM OTHER									
21 FEB. 1998		PGS	COMM OTHER									
22 FEB. 1998		PGS	DEMAND			2,048,820				\$82,117.26		\$4.81
23 FEB. 1998		PGS	COMM PIPELINE			2,048,820		8,868.52				\$0.39
24 FEB. 1998		PGS	COMM OTHER			86,801		17,974.84				\$18.97
25 FEB. 1998	CO-SUPPLIER AGGR. TEST PROG.	PGS	COMM PIPELINE			84,139		378.39				\$0.40
26 FEB. 1998	CO-SUPPLIER AGGR. TEST PROG.	PGS	COMM PIPELINE			883,578				25,877.47		\$3.78
27 FEB. 1998	CASHOUTS-TRANSP. CUSTOMERS	PGS	DEMAND			883,578						\$0.40
28 FEB. 1998	CASHOUTS-TRANSP. CUSTOMERS	PGS	COMM PIPELINE			883,578		2,733.54				\$0.40
29 FEB. 1998	CASHOUTS-TRANSP. CUSTOMERS	PGS	COMM OTHER			782,894		141,172.84				\$20.98
PH TOTAL				137,875,480	23,901,820	161,777,300		\$8,718,193.88	\$799,133.19	\$3,287,434.19	\$0.08	\$8.02

**This report excludes prior month/quarter adjustments.

COMPANY: PEOPLES GAS SYSTEM		TRANSPORTATION SYSTEM SUPPLY				SCHEDULE A-4 Page 1 of 1	
FOR THE PERIOD OF:		APRIL 87	Through	MARCH 88	(f)	(g)	(h)
PRESENT MONTH:		FEBRUARY 1988			MONTHLY NET DTH	WELLHEAD PRICE DTH	CITYGATE PRICE DTH
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT DTH	NET AMOUNT DTH	MONTHLY GROSS DTH	MONTHLY NET DTH	WELLHEAD PRICE DTH	CITYGATE PRICE DTH
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
TOTAL							

(1) The wellhead price listed for each receipt point represents the actual cost of gas to PGS from its supplier(s).
 (2) The above net volumes are calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 2.75% per dth.
 (3) Included in the monthly gross volumes above are 34,348 dth's nominated at the pipeline receipt point via FGT FTS-2 capacity having a fuel surcharge of 2.75% per dth.

SCHEDULE A-5
 Page 1 of 1

THERM SALES AND CUSTOMER DATA
 ESTIMATED FOR THE PERIOD OF: APRIL 17 THROUGH MARCH 18

THERM SALES BY MONTH	CURRENT MONTH			FOR THE MONTH OF:			PREVIOUS MONTH		
	ACTUAL	ESTIMATE	DIFFERENCE	ACTUAL	ESTIMATE	DIFFERENCE	ACTUAL	ESTIMATE	DIFFERENCE
1 RESIDENTIAL	8,126,108	8,126,108	0	8,126,108	8,126,108	0	8,126,108	8,126,108	0
2 SMALL COMM SERVICE	313,309	313,309	0	313,309	313,309	0	313,309	313,309	0
3 COMMERCIAL SERVICE	18,215,128	18,215,128	0	18,215,128	18,215,128	0	18,215,128	18,215,128	0
4 COMMERCIAL LV-1	1,215,000	1,215,000	0	1,215,000	1,215,000	0	1,215,000	1,215,000	0
5 COMMERCIAL LV-2	327,000	327,000	0	327,000	327,000	0	327,000	327,000	0
6 NATURAL GAS VEH SALES	8,817	8,817	0	8,817	8,817	0	8,817	8,817	0
7 COMM ST LIGHTING	5,139	5,139	0	5,139	5,139	0	5,139	5,139	0
8 OFF SYSTEM SALES	1,700	1,700	0	1,700	1,700	0	1,700	1,700	0
9 TOTAL THERM SALES	21,821,591	21,821,591	0	21,821,591	21,821,591	0	21,821,591	21,821,591	0
10 TOTAL THERM SALES	1,663,304	1,663,304	0	1,663,304	1,663,304	0	1,663,304	1,663,304	0
11 INTERRUPTIBLE LV-1	872,334	872,334	0	872,334	872,334	0	872,334	872,334	0
12 INTERRUPTIBLE LV-2	77,000	77,000	0	77,000	77,000	0	77,000	77,000	0
13 TOTAL INT SALES	2,659,334	2,659,334	0	2,659,334	2,659,334	0	2,659,334	2,659,334	0
14 TOTAL THERM SALES	21,821,591	21,821,591	0	21,821,591	21,821,591	0	21,821,591	21,821,591	0
15 TOTAL THERM SALES	1,663,304	1,663,304	0	1,663,304	1,663,304	0	1,663,304	1,663,304	0
16 SMALL COMM SERVICE	2,372,668	2,372,668	0	2,372,668	2,372,668	0	2,372,668	2,372,668	0
17 COMMERCIAL SERVICE	893,339	893,339	0	893,339	893,339	0	893,339	893,339	0
18 COMMERCIAL LV-1	1,158,867	1,158,867	0	1,158,867	1,158,867	0	1,158,867	1,158,867	0
19 NATURAL GAS VEHICLE SALES	11,864,265	11,864,265	0	11,864,265	11,864,265	0	11,864,265	11,864,265	0
20 INTERRUPTIBLE LV-1	24,136,337	24,136,337	0	24,136,337	24,136,337	0	24,136,337	24,136,337	0
21 INTERRUPTIBLE LV-2	46,483,281	46,483,281	0	46,483,281	46,483,281	0	46,483,281	46,483,281	0
22 TOTAL TRANSPORTATION	72,619,618	72,619,618	0	72,619,618	72,619,618	0	72,619,618	72,619,618	0
23 TOTAL THERM SALES	138,223	138,223	0	138,223	138,223	0	138,223	138,223	0
24 INTERRUPTIBLE LV-1	3,294	3,294	0	3,294	3,294	0	3,294	3,294	0
25 COMMERCIAL SERVICE	1,715	1,715	0	1,715	1,715	0	1,715	1,715	0
26 COMMERCIAL LV-1	23	23	0	23	23	0	23	23	0
27 COMMERCIAL LV-2	10	10	0	10	10	0	10	10	0
28 NATURAL GAS VEH SALES	20	20	0	20	20	0	20	20	0
29 COMM ST LIGHTING	51	51	0	51	51	0	51	51	0
30 WHOLESALE	2	2	0	2	2	0	2	2	0
31 OFF SYSTEM SALES	0	0	0	0	0	0	0	0	0
32 TOTAL THERM SALES	218,281	218,281	0	218,281	218,281	0	218,281	218,281	0
33 TOTAL THERM SALES	1,663,304	1,663,304	0	1,663,304	1,663,304	0	1,663,304	1,663,304	0
34 INTERRUPTIBLE LV-1	36	36	0	36	36	0	36	36	0
35 INTERRUPTIBLE LV-2	5	5	0	5	5	0	5	5	0
36 TOTAL INT	41	41	0	41	41	0	41	41	0
37 TOTAL THERM SALES	218,281	218,281	0	218,281	218,281	0	218,281	218,281	0
38 COMMERCIAL SERVICE	6,981	6,981	0	6,981	6,981	0	6,981	6,981	0
39 COMMERCIAL LV-1	154	154	0	154	154	0	154	154	0
40 COMMERCIAL LV-2	13	13	0	13	13	0	13	13	0
41 NATURAL GAS VEHICLE SALES	87	87	0	87	87	0	87	87	0
42 INTERRUPTIBLE SMALL	21	21	0	21	21	0	21	21	0
43 INTERRUPTIBLE LV-1	0	0	0	0	0	0	0	0	0
44 INTERRUPTIBLE LV-2	0	0	0	0	0	0	0	0	0
45 OFF SYSTEM SALES-TRANSP.	0	0	0	0	0	0	0	0	0
46 TOTAL TRANSP. CUSTOMERS	327	327	0	327	327	0	327	327	0
47 TOTAL CUSTOMERS	313,927	313,927	0	313,927	313,927	0	313,927	313,927	0
48 SMALL COMM SERVICE	31	31	0	31	31	0	31	31	0
49 COMMERCIAL SERVICE	688	688	0	688	688	0	688	688	0
50 COMMERCIAL LV-1	8,327	8,327	0	8,327	8,327	0	8,327	8,327	0
51 COMMERCIAL LV-2	2,051	2,051	0	2,051	2,051	0	2,051	2,051	0
52 NATURAL GAS VEH SALES	882	882	0	882	882	0	882	882	0
53 COMM ST LIGHTING	413	413	0	413	413	0	413	413	0
54 WHOLESALE	7,000	7,000	0	7,000	7,000	0	7,000	7,000	0
55 OFF SYSTEM SALES	14,222	14,222	0	14,222	14,222	0	14,222	14,222	0
56 INTERRUPTIBLE SMALL	15,418	15,418	0	15,418	15,418	0	15,418	15,418	0
57 INTERRUPTIBLE LV-1	0	0	0	0	0	0	0	0	0
58 SMALL COMM SERVICE (TRANSP.)	1,262	1,262	0	1,262	1,262	0	1,262	1,262	0
59 COMMERCIAL SERVICE (TRANSP.)	14,786	14,786	0	14,786	14,786	0	14,786	14,786	0
60 COMMERCIAL LV-1 (TRANSP.)	88,555	88,555	0	88,555	88,555	0	88,555	88,555	0
61 NATURAL GAS VEHICLE (TRANSP.)	2,881	2,881	0	2,881	2,881	0	2,881	2,881	0
62 NATURAL GAS VEHICLE (TRANSP.)	78,879	78,879	0	78,879	78,879	0	78,879	78,879	0
63 INTERRUPTIBLE LV-1 (TRANSP.)	648,384	648,384	0	648,384	648,384	0	648,384	648,384	0
64 INTERRUPTIBLE LV-2 (TRANSP.)	2,782,811	2,782,811	0	2,782,811	2,782,811	0	2,782,811	2,782,811	0
65 OFF SYSTEM SALES (TRANSP.)	0	0	0	0	0	0	0	0	0

NUMBER OF CUSTOMERS BY MONTH

NUMBER OF CUSTOMERS BY MONTH

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												
<u>THERMS PURCHASED</u> ÷ <u>AVERAGE BTU CONTENT</u> <u>CCF PURCHASED</u>	1.0423	1.0443	1.0482	1.0482	1.0453	1.0453	1.0472	1.0512	1.0581	1.0521	1.0482	
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	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	14.73	14.73	
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	
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	1.070	1.064	
TAMPA, ST. PETE, LAKELAND, HIGHLANDS, and SARASOTA DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> ÷ <u>AVERAGE BTU CONTENT</u> <u>CCF PURCHASED</u>	1.0472	1.0512	1.0512	1.0521	1.0502	1.0502	1.0521	1.0531	1.0571	1.0541	1.0482	
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	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	14.73	14.73	
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	
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	1.072	1.066	

Composite Exhibit No.
Docket No. 980003-GU
Peoples Gas System
(EE-1)
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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
EVANS, DAYTONA DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED ÷ AVERAGE BTU CONTENT CCF PURCHASED	1.0384	1.0423	1.0443	1.0453	1.0433	1.0433	1.0482	1.0502	1.0551	1.0521	1.0453	
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	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	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	1.01697	1.01697	
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.057	1.060	1.062	1.063	1.061	1.061	1.064	1.068	1.073	1.070	1.063	
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED ÷ AVERAGE BTU CONTENT CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.												
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.												
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.												
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR												

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE OF GAS PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR ESTIMATED FOR THE PERIOD OF:	CURRENT MONTH		OCTOBER 1987		MARCH 88		PERIOD TO DATE		DIFFERENCE		
	APRIL 87	THROUGH	APRIL 87	THROUGH	APRIL 87	THROUGH	ESTIMATE	ACTUAL	AMOUNT	%	
	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	ESTIMATE	ACTUAL	AMOUNT	%	
COST OF GAS PURCHASED											
1 COMMODITY Payment	4,873	18,328	174,718	174,718	114,376	114,376	137,828	137,828	-11,058,836	-7.73%	
2 NO NOTICE SERVICE	5,152	4,372	0	0	890	890	28,354	28,354	12,831	51.20	
3 SWING SERVICE	81,436	0	0	0	83,435	0	228,844	0	228,844	0.00	
4 COMMODITY (Other)	288,184	508,917	1218,782	1218,782	1218,782	1218,782	3,180,088	3,180,088	885,840	-30.24	
5 DEMAND (in includes 1 Lines 6 & 8)	242,402	244,336	11,181	11,181	1,861,370	1,861,370	1,858,442	1,858,442	5,278	0.22	
6 OTHER	2,282	0	0	0	2,283	0	18,638	0	18,638	0.00	
LESS END-USE SUBTRACT											
7 COMMODITY Payment	0	0	0	0	0	0	0	0	0	0.00	
8 DEMAND	0	0	0	0	0	0	0	0	0	0.00	
9	0	0	0	0	0	0	0	0	0	0.00	
10 Received Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0	0	0	0	0	0	0.00	
11 TOTAL COST	826,389	778,778	118,030	118,030	1140,377	1140,377	4,355,490	4,355,490	823,131	-18.88	
12 NET UNBILLED	481	0	0	0	0	0	0	0	0	0.00	
13 COMPANY USE	872,873	818,778	1243,744	1243,744	461	461	3,182	3,182	8840,788	-17.78	
14 TOTAL THERM SALES (Less of Revenue Tax)	1,481,720	8,373,300	13,890,860	13,890,860	174,432	174,432	8,182,320	8,182,320	128,578,340	-74.30	
THERM PURCHASED											
15 COMMODITY Payment	820,000	820,000	0	0	280,830	280,830	4,884,000	4,884,000	882,860	28.38	
16 NO NOTICE SERVICE	290,830	0	0	0	0	0	882,860	882,860	0	0.00	
17 SWING SERVICE	1,238,337	1,788,874	184,717	184,717	184,717	184,717	11,808,888	11,808,888	11,412,776	-12.38	
18 COMMODITY (Other)	4,516,820	6,372,300	895,480	895,480	0	0	28,532,830	28,532,830	18,105,010	-25.58	
19 DEMAND	0	0	0	0	0	0	0	0	0	0.00	
20 OTHER	0	0	0	0	0	0	0	0	0	0.00	
LESS END-USE SUBTRACT											
21 COMMODITY Payment	0	0	0	0	0	0	0	0	0	0.00	
22 DEMAND	0	0	0	0	0	0	0	0	0	0.00	
23	0	0	0	0	0	0	0	0	0	0.00	
24 TOTAL PURCHASES	1,317,778	1,827,000	1,317,778	1,317,778	1,317,778	1,317,778	11,608,888	11,608,888	15,29,116	-4.80	
25 NET UNBILLED	880	0	0	0	0	0	0	0	0	0.00	
26 COMPANY USE	1,317,778	1,827,000	1,317,778	1,317,778	1,317,778	1,317,778	11,608,888	11,608,888	12,534,043	-21.54	
27 TOTAL THERM SALES (Less of Revenue Tax)	0	0	0	0	0	0	0	0	0	0.00	
CENTS PER THERM											
28 COMMODITY Payment	11/18	0.00254	10.000	10.000	10.000	10.000	0.00348	0.00354	10.000	-11.80	
29 NO NOTICE SERVICE	12/18	0.00831	0.001	0.001	0.001	0.001	0.00831	0.00831	0.001	26.80	
30 SWING SERVICE	15/17	0.32118	0.00000	0.321	0.321	0.321	0.26871	0.00000	0.26871	0.00	
31 COMMODITY (Other)	14/18	0.23382	0.23850	10.0511	10.0511	10.0511	0.2318	0.2318	10.0511	-20.48	
32 DEMAND	15/19	0.08388	0.04585	0.008	0.008	0.008	0.070	0.070	0.018	34.75	
33 OTHER	16/20	0.00000	0.00000	0.000	0.000	0.000	0.000	0.000	0.000	0.00	
LESS END-USE SUBTRACT											
34 COMMODITY Payment	17/21	0.00000	0.00000	0.000	0.000	0.000	0.000	0.000	0.000	0.00	
35 DEMAND	18/23	0.00000	0.00000	0.000	0.000	0.000	0.000	0.000	0.000	0.00	
36	18/23	0.00000	0.00000	0.000	0.000	0.000	0.000	0.000	0.000	0.00	
37 TOTAL COST OF PURCHASES	11/27	0.11748	0.43812	10.0191	10.0191	10.0191	0.387	0.44887	10.0191	-11.84	
38 NET UNBILLED	11/27	0.00000	0.00000	0.000	0.000	0.000	0.000	0.000	0.000	0.00	
39 COMPANY USE	11/27	0.47841	0.00000	0.000	0.000	0.000	0.000	0.000	0.000	0.00	
40 TOTAL COST OF THERM SOLD	11/27	0.52423	0.43812	10.0191	10.0191	10.0191	0.387	0.44887	10.0191	-11.84	
41 THERM-UP	11/27	0.52423	0.43812	10.0191	10.0191	10.0191	0.387	0.44887	10.0191	-11.84	
42 TOTAL COST OF GAS	11/27	0.52423	0.43812	10.0191	10.0191	10.0191	0.387	0.44887	10.0191	-11.84	
43 REVENUE TAX FACTOR	140 + 411	0.02287	0.00000	0.000	0.000	0.000	0.02287	0.02287	0.000	0.00	
44 PSA FACTOR ADJUSTED FOR TAXES	142+438	1.00378	1.00378	1.00000	1.00000	1.00000	1.00378	1.00378	0.000	0.00	
45 PSA FACTOR ADJUSTED TO REVENUE	142+438	0.48888	0.45182	0.088	0.088	0.088	0.488	0.488	0.000	0.00	
46	142+438	0.85000	0.45182	0.088	0.088	0.088	0.488	0.488	0.000	0.00	

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

FOR THE PERIOD OF: **APRIL 97** Through **MARCH 98**
CURRENT MONTH: **OCTOBER 1997**

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipelines - Scheduled FTS	2,369,400	8,551	0.00361
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment	52,400	215	0.00403
4 Commodity Adjustments (Billed to End-Users)	(941,080)	(3,793)	0.00403
5 Commodity Adjustments	0	0	
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	1,481,720	4,873	0.00338
SWING SERVICE			
9 Swing Service - Scheduled	290,930	93,435	0.32116
10 Alert Day Volumes - FGT			
11 Operational Flow Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed to Other			
13 Other			
14 Other			
15			
16 TOTAL SWING SERVICE	290,930	93,435	0.32116
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS	1,235,970	288,731	0.23361
18 Commodity Other - Scheduled ITS N/A			
19 Imbalance Cashout - FGT	0	0	
20 Imbalance Cashout - Other Shippers BOOKOUT	(13,970)	(3,936)	0.28787
21 Imbalance Cashout - Transporting Customers	11,160	2,600	0.23297
22 Commodity Adjustments Oklahoma Sales Gas	5,160	1,877	0.32500
23 MISC (CNG USA,GE)	(484)	(218)	0.47198
24 TOTAL COMMODITY (Other)	1,238,256	288,154	0.23352
DEMAND			
25 Demand (Pipeline) Entitlement	4,738,800	208,173	0.04353
26 Less Ratiocapitalized to End-Users	(74,400)	(3,238)	
27 Less Ratiocapitalized Off System	(2,400)	(120)	0.06000
28 Less Demand Billed to Others	(982,080)	(42,750)	0.04353
29 Other FTS-2 Reservation	635,500	51,838	0.08157
30 Other Oklahoma Reservation	225,000	31,500	0.14000
31 Other			#DIV/0!
32 TOTAL DEMAND	4,538,420	243,402	0.05363
OTHER			
33 Revenue Sharing - FGT		0	
34 Peak Sharing			
35 Other (Over-Time Take or Pay Charge)			
36 Other Capacity Management (3 Months)		2,283	
37 Other Gas Management Expense		0	
38 Other TCR REFUND FGT			
39 Other			
40 TOTAL OTHER	0	2,283	

	APRIL 87		Through		MARCH 88		PERIOD TO DATE		
	CURRENT MONTH: OCTOBER 1987		OCTOBER 1987		DIFFERENCE		DIFFERENCE		
	ACTUAL	ESTIMATE	ORIGINAL ESTIMATE	DIFFERENCE	AMOUNT	%	ORIGINAL ESTIMATE	DIFFERENCE	
				AMOUNT	%	AMOUNT	%	AMOUNT	%
TRUE-UP CALCULATION									
1 PURCHASED GAS COST (Line 4 and 3)	382,689	608,917	126,328	0.749228	2,367,493	3,160,088	792,578	0.2508097	
2 TRANSPORTATION COST (A1 line 1, 2, 5 & 6)	255,810	288,859	14,048	0.062061	1,887,897	2,018,542	30,845	0.0151322	
3 TOTAL	638,399	778,776	140,377	0.18263	4,355,490	5,178,611	823,121	0.1588463	
4 FUEL REVENUES	572,873	818,717	243,744	0.288444	4,540,865	5,521,463	880,798	0.1778337	
5 NET OF REVENUE TAX	(51,800)	(51,800)	0	0	(382,600)	(382,600)	0	0	
6 TRUE-UP (COLLECT OR REFUNDED)	521,173	784,917	243,744	0.318854	4,178,085	5,158,863	880,798	0.180118	
7 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	(117,226)	(13,959)	103,387	-7.45947	(177,425)	(19,748)	157,677	-7.88445	
8 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 7)	(2,446)	(2,034)	412	-0.20242	(25,860)	(17,280)	0	0	
9 INTEREST PROVISION THIS PERIOD (21)	(497,970)	(480,317)	37,653	-0.0818	(726,157)	(748,978)	0	0	
10 BEGINNING OF PERIOD TRUE-UP AND INTEREST	0	0	0	0	0	0	0	0	
10a PQA ADJUST (DA-148 with 12/84)	51,800	51,800	0	0	382,600	382,600	0	0	
10b TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	0	0	0	0	0	0	0	0	
10c FLEX RATE REFUND (if applicable)	(565,841)	(424,410)	141,432	-0.33324	(565,841)	(424,410)	0	0	
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(497,970)	(460,317)	37,653	-0.0818	(565,841)	(424,410)	141,432	-0.33324	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (8)	(593,386)	(422,376)	141,020	-0.33387	(565,841)	(424,410)	141,432	-0.33324	
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(1,081,386)	(882,893)	178,673	-0.20242	(726,157)	(748,978)	0	0	
14 TOTAL (12+13)	(530,683)	(441,347)	89,336	-0.20242	(565,841)	(424,410)	141,432	-0.33324	
15 AVERAGE (50% OF 14)	0.06530	0.06530	0	0	0	0	0	0	
16 INTEREST RATE - FIRST DAY OF MONTH	0.06530	0.06530	0	0	0	0	0	0	
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.06530	0.06530	0	0	0	0	0	0	
18 TOTAL (16+17)	0.11060	0.11060	0	0	0	0	0	0	
19 AVERAGE (50% OF 18)	0.05530	0.05530	0	0	0	0	0	0	
20 MONTHLY AVERAGE (18/12 Months)	0.00461	0.00461	0	0	0	0	0	0	
21 INTEREST PROVISION (15x20)	-2448	-2034	411,8922	-0.20242	(726,157)	(748,978)	0	0	

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

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH: OCTOBER 1987

APRIL 87

Through

MARCH 88

DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GR/FUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
10 CT 87	FGT	ARIZONA	FTS-1		587,300	587,300		2,288	24,885	0	4.78
	FGT	FRANKLIN	FTS-1		278,000	278,000		0	0	0	4.78
	FGT	MID-FLORIDA	FTS-1		135,780	135,780		1,124	12,145	0	4.78
	PESCO	SYS-SUPPLY	FTS	1,188,273		1,235,870	288,731	547	5,811	0	28.85
	PESCO	SWING SUPPLY	FTS	220,008		228,930	71,847	0	0	0	37.48
	PESCO	DELIVERED GAS	FTS	8,400		8,400	21,488	887	8,577	0	33.58
											#DIV/OI #DIV/OI
TOTAL				1,424,882	882,080	2,451,380	382,168	8,673	104,488	0	19.85

COMPANY: WEST FLORIDA NATURAL GAS CO.

THERM SALES AND CUSTOMER DATA

SCHEDULE A-5

THIRD REVISED

(REVISED 8/19/93)

FOR THE PERIOD OF:

APRIL 97

Through

MARCH 98

	CURRENT MONTH: OCTOBER 1997				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
RESIDENTIAL	374,341	423,885	49,544	0.13235	2,876,757	3,354,381	477,624	0.166029
COMMERCIAL	690,513	705,538	15,025	0.02176	5,149,484	5,519,169	369,685	0.071791
COMMERCIAL LARGE VOL. 1	53,766	36,799	(16,967)	(0.31557)	184,876	212,107	27,231	0.147293
INDUSTRIAL	96,080	130,628	34,548	0.35958	568,341	762,762	194,421	0.342085
TRANSPORTATION	2,040,282	1,856,033	(184,249)	(0.09031)	12,262,989	13,422,917	1,159,928	0.094588
	0	0	0	0.00000	0	0	0	#DIV/0!
TOTAL FIRM	3,254,982	3,152,883	(102,099)	(0.03137)	21,042,447	23,271,336	2,228,889	0.105923
THERM SALES (INTERRUPTIBLE)								
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	#DIV/0!
INTERRUPTIBLE	4,058	145,228	141,170	34.78807	94,548	1,799,020	1,704,472	18.02758
INTERRUPTIBLE TRANSPORTATION	300,200	347,040	46,840	0.15603	2,433,087	2,427,883	(5,204)	-0.00214
TOTAL INTERRUPTIBLE	304,258	492,268	188,010	0.61793	2,527,635	4,226,903	1,699,268	0.672276
TOTAL THERM SALES	3,559,240	3,645,151	85,911	0.02414	23,570,082	27,498,239	3,928,157	0.166659
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
RESIDENTIAL	26,545	26,210	(335)	(0.0126)	28,395	28,182	(214)	-0.00809
COMMERCIAL	2,227	2,174	(53)	(0.02380)	2,224	2,160	(64)	-0.02884
COMMERCIAL LARGE VOL. 1	15	11	(4)	(0.26667)	10	9	(2)	-0.18895
COMMERCIAL LARGE VOL. 2	0	0	0	0.00000	0	0	0	#DIV/0!
INDUSTRIAL	8	7	(1)	(0.12500)	7	7	(0)	-0.03922
TRANSPORTATION	16	13	(3)	(0.18750)	16	13	(3)	-0.2
TOTAL FIRM	28,811	28,415	(396)	(0.01374)	28,653	28,370	(283)	-0.00987
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	#DIV/0!
INTERRUPTIBLE	5	2	(3)	(0.60000)	2	2	(0)	(0.17647)
INTERRUPTIBLE TRANSPORTATION	2	2	0	0.00000	2	2	0	0.00000
TOTAL INTERRUPTIBLE	7	4	(3)	(0.42857)	4	4	(0)	(0.09677)
TOTAL CUSTOMERS	28,818	28,419	(399)	(0.01385)	28,657	28,374	(283)	(0.00989)
THERM USE PER CUSTOMER								
RESIDENTIAL	14	16.2	2	0.14682	109	128	19	0.17554
COMMERCIAL	310	324.5	14	0.04667	2,315	2,555	240	0.10362
COMMERCIAL LARGE VOL. 1	3,584	3,345.4	(239)	(0.06669)	17,728	24,474	6,746	0.38053
INDUSTRIAL	0	0	0	0.00000	0	0	0	#DIV/0!
TRANSPORTATION	127,518	142,772	15,254	0.11962	780,372	1,067,732	287,360	0.36823
INTERRUPTIBLE	812	72,614	71,802	88.47618	38,932	899,510	860,578	22.10492
INTERRUPTIBLE TRANSPORTATION	0	0	(0)	(0.13497)	0	0	0	0.00214

ACTUAL FOR THE PERIOD OF: APRIL 97 through MARCH 98

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED	1.0386	1.0418	1.0456	1.0456	1.0418	1.0447	1.0478					
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR	1.017	1.017	1.017	1.017	1.017	1.017	1.017					
a. DELIVERY PRESSURE OF GAS SOLD psia	14.98	14.98	14.98	14.98	14.98	14.98	14.98					
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73					
PRESSURE CORRECTION FACTOR (a/b) psia	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	#DN/OI	#DN/OI	#DN/OI	#DN/OI	#DN/OI
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.058	1.058	1.063	1.063	1.060	1.062	1.068	#DN/OI	#DN/OI	#DN/OI	#DN/OI	#DN/OI

PANAMA CITY

1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED	1.048	1.0813	1.0808	1.0637	1.0477	1.0521	1.0632					
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244					
a. DELIVERY PRESSURE OF GAS SOLD psia	18.08	18.08	18.08	18.08	18.08	18.08	18.08					
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73					
PRESSURE CORRECTION FACTOR (a/b) psia	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	#DN/OI	#DN/OI	#DN/OI	#DN/OI	#DN/OI
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.072	1.077	1.078	1.079	1.073	1.078	1.078	#DN/OI	#DN/OI	#DN/OI	#DN/OI	#DN/OI

		CURRENT MONTH		NOVEMBER 1987		MARCH 88		PERIOD TO DATE		DIFFERENCE	
		ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	ACTUAL	%
COMPANY WEST FLORIDA NATURAL GAS CO.											
COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE											
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR											
ESTIMATED FOR THE PERIOD OF:											
COST OF GAS PURCHASED											
1	COMMODITY (Purchased)	7,581	18,348	112,184	187,384	1118,788	1118,788	1118,788	1118,788	1118,788	-78.82
2	NO NOTICE SERVICE	8,185	4,372	1,822	0	408,738	0	408,738	408,738	408,738	9.00
3	SWING SERVICE	181,881	0	181,881	0	2,822,248	2,822,248	2,822,248	2,822,248	2,822,248	-28.82
4	COMMODITY (Other)	417,850	508,817	81,087	0	117,782	117,782	117,782	117,782	117,782	9.80
5	DEMAND (See Includes (1) Lines 5 & 6)	264,183	248,328	94,182	0	18,838	18,838	18,838	18,838	18,838	6.00
6	OTHER	0	0	0	0	0	0	0	0	0	0.00
LESS: INFLUENCE CONTRACTS											
7	COMMODITY (Purchased)	0	0	0	0	0	0	0	0	0	0.00
8	DEMAND	0	0	0	0	0	0	0	0	0	0.00
9	OTHER	0	0	0	0	0	0	0	0	0	0.00
10	Seasonal Price Month Purchase Adj. (OPTIONAL)	0	0	0	0	0	0	0	0	0	0.00
11	TOTAL COST	971,182	778,778	182,407	24,711	5,328,873	5,947,287	5,328,873	5,947,287	5,328,873	-10.58
12	NET UNBILLED	0	0	0	0	0	0	0	0	0	0.00
13	COMPANY USE	283	818,711	143,423	283	2,448	2,448	2,448	2,448	2,448	0.00
14	TOTAL THERM SALES (See of Revenue Test)	778,284	818,711	143,423	283	5,312,858	6,236,180	5,312,858	6,236,180	5,312,858	-18.18
THERM PURCHASED											
15	COMMODITY (Purchased)	2,182,880	5,372,300	13,188,320	154,371	11,375,310	41,145,820	11,375,310	41,145,820	11,375,310	-72.35
16	NO NOTICE SERVICE	1,030,000	820,000	420,000	0	5,845,000	4,285,000	5,845,000	4,285,000	5,845,000	31.74
17	SWING SERVICE	608,810	1,785,874	808,810	0	1,482,270	0	1,482,270	1,482,270	1,482,270	0.00
18	COMMODITY (Other)	1,807,884	22,210	22,210	1,25	11,804,108	13,284,870	11,804,108	13,284,870	11,804,108	-10.48
19	DEMAND	7,878,100	5,372,300	2,308,800	42,84	24,212,050	41,010,240	24,212,050	41,010,240	24,212,050	-18.58
20	OTHER	0	0	0	0	0	0	0	0	0	0.00
LESS: INFLUENCE CONTRACTS											
21	COMMODITY (Purchased)	0	0	0	0	0	0	0	0	0	0.00
22	DEMAND	0	0	0	0	0	0	0	0	0	0.00
23	OTHER	0	0	0	0	0	0	0	0	0	0.00
24	TOTAL PURCHASES	2,418,584	1,798,874	830,820	38,33	13,288,378	13,288,870	13,288,378	13,288,870	13,288,378	0.77
25	NET UNBILLED	0	0	0	0	0	0	0	0	0	0.00
26	COMPANY USE	801	1,827,284	184,214	801	8,538	8,538	8,538	8,538	8,538	0.00
27	TOTAL THERM SALES (See of Revenue Test)	1,842,784	1,827,284	184,214	801	10,870,881	13,588,108	10,870,881	13,588,108	10,870,881	-20.00
CENTS PER THERM											
28	COMMODITY (Purchased)	11718	0.00328	10.008	18.421	0.00327	0.00382	0.00327	0.00382	0.00327	-11.84
29	NO NOTICE SERVICE	12718	0.00880	10.001	114.371	0.00788	0.00888	0.00788	0.00888	0.00788	14.16
30	SWING SERVICE	13717	0.28884	0.288	0.00	0.27280	0.00000	0.27280	0.00000	0.27280	0.00
31	COMMODITY (Other)	14718	0.23111	10.064	118.811	0.220	0.27688	0.220	0.27688	0.220	-26.18
32	DEMAND	15718	0.04884	0.001	1.22	0.088	0.05128	0.088	0.05128	0.088	26.58
33	OTHER	16720	0.00000	0.000	0.00	0.000	0.00000	0.000	0.00000	0.000	0.00
34	COMMODITY (Purchased)	17211	0.00000	0.000	0.00	0.000	0.00000	0.000	0.00000	0.000	0.00
35	DEMAND	18223	0.00000	0.000	0.00	0.000	0.00000	0.000	0.00000	0.000	0.00
36	TOTAL COST OF PURCHASES	111218	0.40184	10.034	17.951	0.288	0.44811	0.288	0.44811	0.288	-11.27
37	NET UNBILLED	112218	0.00000	0.000	0.00	0.000	0.00000	0.000	0.00000	0.000	0.00
38	COMPANY USE	113218	0.47973	10.000	38.88	0.527	0.44811	0.527	0.44811	0.527	8.25
39	TOTAL COST OF THERM SOLD (See of Revenue Test)	114218	0.28118	10.000	0.185	0.2287	0.00000	0.2287	0.00000	0.2287	0.00
40	TOTAL COST OF THERM SOLD (See of Revenue Test)	115218	0.27287	10.000	0.185	0.2287	0.00000	0.2287	0.00000	0.2287	0.00
41	THERM-UP	116218	0.41485	10.000	38.88	0.514	0.472	0.514	0.472	0.514	8.88
42	TOTAL COST OF GAS	140411	1.00378	10.000	0.00	1.00378	1.00378	1.00378	1.00378	1.00378	0.00
43	REVENUE TAX FACTOR	142428	0.61718	10.000	38.88	0.818	0.67885	0.818	0.67885	0.818	8.88
44	PGA FACTOR ADJUSTED FOR TAXES	142428	0.61718	10.000	38.88	0.818	0.67885	0.818	0.67885	0.818	8.88
45	PGA FACTOR (ROUNDED TO NEAREST .001)	0.61700	0.45180	0.185	38.82	0.518	0.47400	0.518	0.47400	0.518	8.88

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

FOR THE PERIOD OF: **APRIL 87** Through **MARCH 88**
CURRENT MONTH: **NOVEMBER 1987**

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	3,251,900	11,392	0.00350
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment	(142,520)	(574)	0.00403
4 Commodity Adjustments (Billed to End Users)	(928,400)	(3,733)	0.00403
5 Commodity Adjustments	0	0	
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	2,182,980	7,084	0.00325
SWING SERVICE			
9 Swing Service - Scheduled			
10 Alert Day Volumes - FOT	608,610	181,891	0.29886
11 Operational Flow Order Volumes - FOT			
12 Less Alert Day Volumes Direct Billed to Others			
13 Other			
14 Other			
15			
16 TOTAL SWING SERVICE	608,610	181,891	0.29886
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS	1,750,400	413,388	0.23088
18 Commodity Other - Scheduled ITS N/A			
19 Imbalance Cashout - FOT	0	0	#DIV/0!
20 Imbalance Cashout - Other Shippers BOOKOUT			
21 Imbalance Cashout - Transporting Customers	14,680	3,420	0.23300
22 Commodity Adjustments Oklahoma Sales Gas	3,220	1,191	0.37000
23 MISC (CHG USAGE)	(316)	(149)	0.47275
24 TOTAL COMMODITY (Other)	1,807,884	417,850	0.23111
DEMAND			
25 Demand (Pipeline) Enrollment	7,688,000	289,237	0.03772
26 Less Relinequished to End Users	(291,000)	(110,977)	#DIV/0!
27 Less Relinequished Off System	0	0	#DIV/0!
28 Less Demand Billed to Others	(950,400)	(36,949)	0.03772
29 Other FTS-2 Reservation	1,020,000	83,201	0.08157
30 Other Oklahoma Reservation	232,500	32,550	0.14000
31 Other			#DIV/0!
32 TOTAL DEMAND	7,678,100	358,163	0.04684
OTHER			
33 Revenue Sharing - FOT			
34 Peak Sharing		0	
35 Other (One-Time Take or Pay Charge)			
36 Other Capacity Management (3 Months)		0	
37 Other Gas Management Expense		0	
38 Other TCR REFUND FOT			
38 Other			
40 TOTAL OTHER	0	0	0

FOR THE PERIOD OF: APRIL 97 Through MARCH 98

	CURRENT MONTH: NOVEMBER 1997		PERIOD TO DATE	
	ACTUAL	DIFFERENCE	ACTUAL	DIFFERENCE
	ESTIMATE	AMOUNT	ESTIMATE	AMOUNT
TRUE-UP CALCULATION				
1 PURCHASED GAS COST (Line 4 and 3)	599,741	(90,824)	2,907,234	701,752.01
2 TRANSPORTATION COST (A1 less 1, 2, 5 & 6)	371,442	(101,593)	2,359,439	(71,038)
3 TOTAL	971,183	(192,407)	5,326,673	630,714
4 FUEL REVENUES	773,294	816,717	5,313,959	8,338,190
5 NET OF REVENUE TAX	(51,800)	(51,800)	(414,400)	0
6 TRUE-UP (COLLECTED) OR REFUNDED	721,494	764,917	4,899,559	5,823,780
7 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	(249,688)	(13,859)	(427,113)	383,508
8 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 7)	(3,083)	1,203	(28,943)	(19,169)
9 INTEREST PROVISION-THIS PERIOD (21)	(565,841)	(424,410)	(725,157)	(749,976)
10 BEGINNING OF PERIOD TRUE-UP AND INTEREST	51,800	0	0	0
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7 + 8 + 9 + 10 + 10a)	(766,812)	(388,348)	(766,812)	(388,348)
10a PGA AUDIT ADJ (Detail with 12/94)	0	0	0	0
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7 + 8 + 9 + 10 + 10a)	(766,812)	(388,348)	(766,812)	(388,348)
INTEREST PROVISION				
12 BEGINNING TRUE-UP AND INTEREST PROVISION (8)	(565,841)	(424,410)	141,431	-0.33324
13 ENDING TRUE-UP BEFORE INTEREST (12 + 7-5)	(763,729)	(386,489)	377,260	-0.97617
14 TOTAL (12 + 13)	(1,329,570)	(810,879)	518,691	-0.63967
15 AVERAGE (50% OF 14)	(664,785)	(405,440)	259,346	-0.63967
16 INTEREST RATE - FIRST DAY OF MONTH	0.05530	0.05530	0	0
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05600	0.05600	0	0
18 TOTAL (16 + 17)	0.11130	0.11130	0	0
19 AVERAGE (50% OF 18)	0.05565	0.05565	0	0
20 MONTHLY AVERAGE (18/12 Months)	0.00464	0.00464	0	0
21 INTEREST PROVISION (15x20)	-3083	-1880	1202,715	-0.63967

If line 5 is a refund add (line 4)
If line 6 is a collection (+) subtract from line 4

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH: NOVEMBER 1987

APRIL 87

Through

MARCH 88

DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
NOV 87	FGT	ARIZONA	FTS-1		549,000	549,000		2,212	20,708	0	4.18
	FGT	FRANKLIN	FTS-1		270,000	270,000		0	0	0	4.18
	FGT	MID-FLORIDA	FTS-1		131,400	131,400		1,088	10,184	0	4.18
	PERCO	SYS-SUPPLY	FTS	1,736,793		1,780,400	413,388	530	4,958	0	28.54
	PELCO	SWING SUPPLY	FTS	590,050		608,610	181,891	0	0	0	35.55
	END-USER	BALANCING	FTS	14,680		14,680	3,420	0	25,803	0	23.30
											#DIV/0!
											#DIV/0!
TOTAL				2,340,623	950,400	3,384,090	598,699	11,971	137,558	0	21.89

FOR THE PERIOD OF: APRIL 97 Through MARCH 98

MONTH: NOVEMBER 1997

(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT MMBtu/d	(D) NET AMOUNT MMBtu/d	(E) MONTHLY GROSS MMBtu	(F) MONTHLY NET MMBtu	(G) WELLHEAD PRICE \$/MMBtu	(H) CITYGATE PRICE (Gx E)/F
PESCO / NGC	ZONE 1 POOL	1,451	1,407	43,530	42,202	2.29	2.37
PESCO / NGC	ZONE 2 POOL	1,863	1,806	55,890	54,185	2.31	2.38
PESCO / NGC	ZONE 3 POOL	2,654	2,573	79,620	77,192	2.14	2.39
PESCO / NGC	SWING GAS	N/A	N/A	60,861	59,005	2.99	3.08
END- USERS	BALANCING	N/A	N/A	1,468	1,468	2.33	2.33
TOTAL							
				WEIGHTED AVERAGE		2.480	2.558

NOTE: PIPELINE TRANSPORTATION CHARGES ARE NOT INCLUDED

COMPANY: WEST FLORIDA NATURAL GAS CO.

TERM SALES AND CUSTOMER DATA

SCHEDULE A-5
(REVISED 8/19/93)

	FOR THE PERIOD OF:				MARCH 98				
	CURRENT MONTH: NOVEMBER 1997				PERIOD TO DATE				
	APRIL 97	Through	APRIL 97	Through	APRIL 97	Through	APRIL 97	Through	
	ESTIMATE	DIFFERENCE	%	ESTIMATE	ACTUAL	ESTIMATE	DIFFERENCE	%	
ACTUAL	AMOUNT	AMOUNT		AMOUNT	AMOUNT	AMOUNT	AMOUNT	%	
TERM SALES (FIRM)									
RESIDENTIAL	668,248	(63,638)	(0.09523)	604,609	3,545,005	3,958,990	413,985	0.11678	
COMMERCIAL	796,019	(54)	(0.00007)	795,965	5,945,503	6,315,134	369,631	0.06217	
COMMERCIAL LARGE VOL. 1	39,734	(12,670)	(0.31887)	27,064	224,610	239,171	14,561	0.064828	
INDUSTRIAL	85,316	32,796	0.38441	118,112	653,657	880,874	227,217	0.347609	
TRANSPORTATION	1,898,490	630,611	0.33216	2,529,101	14,161,479	15,952,018	1,790,539	0.126437	
TOTAL FIRM	0	0	0.00000	0	0	0	0	#DIV/0!	
TERM SALES (INTERRUPTIBLE)	3,487,807	587,044	0.16931	4,074,851	24,530,254	27,346,187	2,815,933	0.114794	
SMALL INTERRUPTIBLE	0	0	0.00000	0	0	0	0	#DIV/0!	
INTERRUPTIBLE	53,469	201,239	3.76366	254,708	148,017	2,063,728	1,905,711	12.87495	
INTERRUPTIBLE TRANSPORTATION	709,428	(397,488)	(0.56029)	311,940	3,142,515	2,739,823	(402,692)	-0.12814	
TOTAL INTERRUPTIBLE	762,897	(196,249)	(0.25724)	566,648	3,290,532	4,793,551	1,503,019	0.456771	
TOTAL TERM SALES	4,250,704	390,795	0.09194	4,641,499	27,820,786	32,139,738	4,318,952	0.155242	
NUMBER OF CUSTOMERS (FIRM)									
RESIDENTIAL	27,032	(350)	(0.01295)	26,682	28,475	26,344	(231)	-0.00871	
COMMERCIAL	2,258	(50)	(0.02214)	2,208	2,228	2,164	(64)	-0.02878	
COMMERCIAL LARGE VOL. 1	15	(4)	(0.26667)	11	11	8	(3)	-0.18182	
COMMERCIAL LARGE VOL. 2	0	0	0.00000	0	0	0	0	#DIV/0!	
INDUSTRIAL	8	(1)	(0.12500)	7	7	7	(0)	-0.05085	
TRANSPORTATION	16	(2)	(0.12500)	14	16	13	(3)	-0.19048	
TOTAL FIRM	29,329	(407)	(0.01388)	28,922	28,737	28,437	(300)	-0.01044	
NUMBER OF CUSTOMERS (INTERRUPTIBLE)									
SMALL INTERRUPTIBLE	0	0	0.00000	0	0	0	0	#DIV/0!	
INTERRUPTIBLE	5	(3)	(0.60000)	2	2	2	(0)	(0.15789)	
INTERRUPTIBLE TRANSPORTATION	3	(1)	(0.33333)	2	2	2	(0)	(0.05882)	
TOTAL INTERRUPTIBLE	8	(4)	(0.50000)	4	5	4	(1)	(0.11111)	
TOTAL CUSTOMERS	29,337	(411)	(0.01401)	28,926	28,742	28,441	(301)	(0.01046)	
TERM USE PER CUSTOMER									
RESIDENTIAL	25	(2)	(0.08333)	22.7	134	151	17	0.12859	
COMMERCIAL	353	8	0.02258	360.5	2,668	2,918	250	0.09364	
COMMERCIAL LARGE VOL. 1	2,649	(189)	(0.07119)	2,460.4	20,419	26,575	6,155	0.30146	
INDUSTRIAL	0	0	0.00000	0	0	0	0	#DIV/0!	
TRANSPORTATION	118,656	61,994	0.52247	180,650	899,142	1,251,139	351,997	0.39148	
INTERRUPTIBLE	10,694	116,660	10.90814	127,354	62,323	1,026,864	964,541	15.47650	
INTERRUPTIBLE TRANSPORTATION	0	0	0.51616	0	0	0	0	0.07951	

ACTUAL FOR THE PERIOD OF: APRIL 97 through

MARCH 98

OCALA	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0385	1.0418	1.0456	1.0456	1.0410	1.0447	1.0478	1.05174				
2 PRESSURE CORRECTION FACTOR	1.017	1.017	1.017	1.017	1.017	1.017	1.017	1.017				
a. DELIVERY PRESSURE OF GAS SOLD psia	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98				
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73				
PRESSURE CORRECTION FACTOR (a/b) psia	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	#DN/OI	#DN/OI	#DN/OI	#DN/OI
3 BILLING FACTOR	1.056	1.059	1.063	1.063	1.060	1.062	1.066	1.070	#DN/OI	#DN/OI	#DN/OI	#DN/OI
BTU CONTENT * PRESSURE CORRECTION FACTOR									#DN/OI	#DN/OI	#DN/OI	#DN/OI

PANAMA CITY

1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.046	1.0513	1.0508	1.0537	1.0477	1.0521	1.0532	1.0541				
2 PRESSURE CORRECTION FACTOR	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244				
a. DELIVERY PRESSURE OF GAS SOLD psia	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09				
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73				
PRESSURE CORRECTION FACTOR (a/b) psia	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	#DN/OI	#DN/OI	#DN/OI	#DN/OI
3 BILLING FACTOR	1.072	1.077	1.076	1.076	1.073	1.078	1.078	1.080	#DN/OI	#DN/OI	#DN/OI	#DN/OI
BTU CONTENT * PRESSURE CORRECTION FACTOR									#DN/OI	#DN/OI	#DN/OI	#DN/OI

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

FOR THE PERIOD OF:

APRIL 97

Through

MARCH 98

CURRENT MONTH: DECEMBER 1997

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	4,066,660	15,239	0.00375
2 Commodity Pipeline - Scheduled ITS		*	
3 No Notice Commodity Adjustment	(107,730)	(434)	0.00403
4 Commodity Adjustments (Billed to End-Users)	(969,870)	(3,909)	0.00403
5 Commodity Adjustments	0	0	
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	2,989,060	10,896	0.00365
WING SERVICE			
9 Swing Service - Scheduled	711,840	171,207	0.24051
10 Alert Day Volumes - FGT			
11 Operational Flow Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed to Other:			
13 Other			
14 Other			
15			
16 TOTAL SWING SERVICE	711,840	171,207	0.24051
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS	2,469,460	568,434	0.22938
18 Commodity Other - Scheduled ITS N/A			
19 Imbalance Cashout - FGT	44,140	10,329	
20 Imbalance Cashout - Other Shippers BOOKOUT	(8,060)	(1,819)	0.20010
21 Imbalance Cashout - Transporting Customers	31,170	6,515	0.20900
22 Commodity Adjustments Okaloosa Sales Gas	0	0	#DIV/0!
23 MISC (CNG USAGE)	0	0	#DIV/0!
24 TOTAL COMMODITY (Other)	2,638,710	681,459	0.22904
DEMAND			
25 Demand (Pipeline) Entitlement	7,923,600	298,615	0.03769
26 Less Relinquished to End-Users	(300,700)	(11,342)	
27 Less Relinquished Off System	(310,000)	(2,480)	0.00800
28 Less Demand Billed to Others	(982,080)	(37,044)	0.03772
29 Other FTS-2 Reservation	1,054,000	85,975	0.08157
30 Other Okaloosa Reservation	225,000	31,500	0.14000
31 Other Ref. (FGT Settlement		(189,014)	#DIV/0!
32 TOTAL DEMAND	7,609,820	178,209	0.02316
OTHER			
33 Revenue Sharing - FGT		0	
34 Peak Shaving			
35 Other (One-Time Take or Pay Charge)			
36 Other Capacity Management (3 Months)		0	
37 Other Gas Management Expense		0	
38 Other TCR REFUND FGT		0	
39 Other		0	
40 TOTAL OTHER	0	0	

COMPANY: WEST FLORIDA NATURAL GAS CO. CALCULATION OF TRUE-UP AND INTEREST PROVISION

FOR THE PERIOD OF: APRIL 97 Through MARCH 98

	CURRENT MONTH: DECEMBER 1997				PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (Line 4 and 3)	752,668	508,917	(243,749)	-0.478957	3,719,900	3,476,151	-243,749.38	-0.0701205
2 TRANSPORTATION COST (At line 1,2,5 & 6)	196,250	269,859	73,609	*0.272767	2,555,689	2,629,298	73,609	0.0279955
3 TOTAL	948,917	778,776	(170,141)	-0.218472	6,275,590	6,105,449	(170,141)	-0.027867
4 FUEL REVENUES (NET OF REVENUE T/X)	1,135,847	850,000	(285,847)	-0.336291	6,449,806	6,163,959	(285,847)	-0.046374
5 TRUE-UP COLLECTED OR REFUNDED	(51,800)	(51,800)	0	0	(466,200)	(466,200)	0	0
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,084,047	798,200	(285,847)	-0.358115	5,983,606	5,697,759	(285,847)	-0.0501684
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	135,130	19,424	(115,706)	-5.95688	(291,984)	(407,690)	(115,706)	0.2838098
8 INTEREST PROVISION-THIS PERIOD (21)	(3,184)	(3,458)	(274)	0.079121	(32,127)	(32,401)	0	0
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(766,812)	(766,812)	0	0	(725,157)	(725,157)	0	0
9a PGA AUDIT ADJ (Detail with 12/94)	0	0	0	0	0	0	0	0
10 TRUE-UP COLLECTED CR (REFUNDED) (REVERSE OF LINE 5)	51,800	51,800	0	0	466,200	466,200	0	0
10a FLEX RATE REFUND (if applicable)	0	0	0	0	0	0	0	0
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(583,066)	(699,046)	(115,980)	0.165912	(583,066)	(699,046)	(115,980)	0.1659119
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(766,812)	(766,812)	0	0	If line 5 is a refund add to line 4 If line 5 is a collection (-) subtract from line 4			
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(579,882)	(695,588)	(115,706)	0.168343				
14 TOTAL (12+13)	(1,346,694)	(1,462,400)	(115,706)	0.079121				
15 AVERAGE (50% OF 14)	(673,347)	(731,200)	(57,853)	0.079121				
16 INTEREST RATE - FIRST DAY OF MONTH	0.05600	0.05600	0	0				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05750	0.05750	0	0				
18 TOTAL (16+17)	0.11350	0.11350	0	0				
19 AVERAGE (50% OF 18)	0.05675	0.05675	0	0				
20 MONTHLY AVERAGE (18/12 Months)	0.00473	0.00473	0	0				
21 INTEREST PROVISION (15x20)	-3184	-3458	-273.5975	0.079121				

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

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH: DECEMBER 1997

DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRV/FUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
EC 97	FGT	ARIZONA	FTS-1		567,300	567,300		2,286	21,399	0	4.18
	FGT	FRANKLIN	FIS-1		279,000	279,000		0	0	0	4.18
	FGT	MID-FLORIDA	FTS-1		135,780	135,780		1,124	10,524	0	4.18
	PESCO	SYS-SUPPLY	FTS	2,394,141		2,489,460	566,434	547	5,122	0	27.83
	PESCO	SWING SUPPLY	FTS	630,020		649,840	155,755	0	0	0	28.90
	NGC	SWING SUPPLY	FTS	42,000		42,000	10,782	0	0	0	25.67
	CENTRAL FL G	SWING SUPPLY	FTS	20,000		20,000	4,670	0	0	0	23.35
											#DIV/0!
TOTAL				3,086,161	982,080	4,163,380	737,641	16,145	151,115	0	21.35

FOR THE PERIOD OF: APRIL 97 Through MARCH 98

MONTH: DECEMBER 1997

(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT MMBtu/d	(D) NET AMOUNT MMBtu/d	(E) MONTHLY GROSS MMBtu	(F) MONTHLY NET MMBtu	(G) WELLHEAD PRICE \$/MMBtu	(H) CITYGATE PRICE (GxE)/F
PESCO / NGC	CITRONELLE	2,776	2,691	145,080	140,655	2.28	2.35
PESCO / NGC	ZONE 2 POOL	4,680	4,537	15,810	15,328	2.25	2.32
PESCO / NGC	ZONE 3 POOL	510	494	86,056	83,431	2.33	2.40
PESCO / NGC	SWING GAS	N/A	N/A	64,984	63,002	2.40	2.47
NGC	SWING GAS	N/A	N/A	4,200	4,200	2.57	2.57
END- USERS	BALANCING	N/A	N/A	3,117	3,117	2.09	2.09
CENTRAL FLORIDA GAS	SWING GAS	N/A	N/A	2,000	2,000	2.34	2.34
TOTAL				321,247	311,733		
WEIGHTED AVERAGE						2.296	2.366

NOTE: PIPELINE TRANSPORTATION CHARGES ARE NOT INCLUDED

FOR THE PERIOD OF:

APRIL 97

Through

MARCH 98

CURRENT MONTH: DECEMBER 1997

PERIOD TO DATE

	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
RESIDENTIAL	1,348,982	1,527,317	178,335	0.13220	4,893,987	5,072,322	178,335	0.03644
COMMERCIAL	1,169,155	1,161,964	(7,191)	(0.00615)	7,114,658	7,107,467	(7,191)	-0.00101
COMMERCIAL LARGE VOL 1	44,011	36,500	(7,511)	(0.17066)	268,621	261,110	(7,511)	-0.02796
INDUSTRIAL	91,888	56,425	(35,463)	(0.38594)	745,545	710,082	(35,463)	-0.04757
TRANSPORTATION	2,148,642	1,960,952	(187,690)	(0.08735)	16,310,121	16,122,431	(187,690)	-0.01151
TOTAL FIRM	0	0	0	0.00000	0	0	0	#DIV/0!
TOTAL FIRM	4,802,678	4,743,158	(59,520)	(0.01239)	29,332,932	29,273,412	(59,520)	-0.00203
THERM SALES (INTERRUPTIBLE)								
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	#DIV/0!
INTERRUPTIBLE	53,635	335,741	282,106	5.25974	201,652	483,758	282,106	1.398974
INTERRUPTIBLE TRANSPORTATION	870,224	353,486	(516,738)	(0.59380)	4,012,739	3,496,001	(516,738)	-0.12877
TOTAL INTERRUPTIBLE	923,859	689,227	(234,632)	(0.25397)	4,214,391	3,979,759	(234,632)	-0.05567
TOTAL THERM SALES	5,726,537	5,432,385	(294,152)	(0.05137)	33,547,323	33,253,171	(294,152)	-0.00877
NUMBER OF CUSTOMERS (FIRM)								
	AVG. NO. OF CUSTOMERS PERIOD TO DATE							
RESIDENTIAL	27,239	26,327	(912)	(0.03348)	26,560	26,254	(306)	-0.01153
COMMERCIAL	2,273	2,155	(118)	(0.05191)	2,233	2,163	(70)	-0.03139
COMMERCIAL LARGE VOL 1	17	8	(9)	(0.52941)	12	8	(4)	-0.32381
COMMERCIAL LARGE VOL 2	0	0	0	0.00000	0	0	0	#DIV/0!
INDUSTRIAL	7	7	0	0.00000	7	7	(0)	-0.04545
TRANSPORTATION	18	16	(2)	(0.11111)	16	13	(3)	-0.18056
TOTAL FIRM	29,554	28,513	(1,041)	(0.03522)	28,828	28,445	(383)	-0.0133
NUMBER OF CUSTOMERS (INTERRUPTIBLE)								
	AVG. NO. OF CUSTOMERS PERIOD TO DATE							
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	#DIV/0!
INTERRUPTIBLE	5	2	(3)	(0.60000)	2	2	(0)	(0.14286)
INTERRUPTIBLE TRANSPORTATION	3	2	(1)	(0.33333)	2	2	(0)	(0.10000)
TOTAL INTERRUPTIBLE	8	4	(4)	(0.50000)	5	4	(1)	(0.12195)
TOTAL CUSTOMERS	29,562	28,517	(1,045)	(0.03535)	28,833	28,449	(384)	(0.01332)
THERM USE PER CUSTOMER								
RESIDENTIAL	50	58.0	8	0.17142	184	193	9	0.04853
COMMERCIAL	514	539.2	25	0.04827	3,186	3,286	100	0.03137
COMMERCIAL LARGE VOL 1	2,589	4,562.5	1,974	0.76234	23,025	33,098	10,074	0.43752
INDUSTRIAL	0	0	0	0.00000	0	0	0	#DIV/0!
TRANSPORTATION	119,369	122,560	3,191	0.02673	1,019,383	1,229,677	210,294	0.20630
INTERRUPTIBLE	10,727	167,871	157,144	14.64934	86,422	241,879	155,457	1.79880
INTERRUPTIBLE TRANSPORTATION	0	0	0	0.64122	0	0	0	0.03303

ACTUAL FOR THE PERIOD OF: APRIL 97 through MARCH 98

OCALA	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED = AVERAGE BTU CONTENT CCF PURCHASED	1.0386	1.0418	1.0456	1.0456	1.0418	1.0447	1.0478	1.05174	1.0557			
2 PRESSURE CORRECTION FACTOR	1.017	1.017	1.017	1.017	1.017	1.017	1.017	1.017	1.017			
a. DELIVERY PRESSURE OF GAS SOLD psia	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98			
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73			
PRESSURE CORRECTION FACTOR (a/b) psia	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	#DIV/0!	#DIV/0!	#DIV/0!
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.056	1.059	1.063	1.063	1.060	1.062	1.066	1.070	1.074	#DIV/0!	#DIV/0!	#DIV/0!

PANAMA CITY

1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED = AVERAGE BTU CONTENT CCF PURCHASED	1.046	1.0513	1.0508	1.0537	1.0477	1.0521	1.0532	1.0541	1.0573			
2 PRESSURE CORRECTION FACTOR	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244			
a. DELIVERY PRESSURE OF GAS SOLD psia	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09			
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73			
PRESSURE CORRECTION FACTOR (a/b) psia	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	#DIV/0!	#DIV/0!	#DIV/0!
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.072	1.077	1.076	1.079	1.073	1.076	1.079	1.080	1.083	#DIV/0!	#DIV/0!	#DIV/0!

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR ESTIMATED FOR THE PERIOD OF:	CURRENT MONTH		JANUARY 1988		MARCH 88		PERIOD TO DATE	
	APRIL 87	THROUGH	APRIL 87	THROUGH	APRIL 87	THROUGH	APRIL 87	THROUGH
	ACTUAL	ESTIMATE	DIFFERENCE	%	ACTUAL	ESTIMATE	DIFFERENCE	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline)	10,353	18,748	(8,395)	(44.8%)	58,344	78,791	(20,447)	(26.1%)
2 NO NOTICE SERVICE	9,145	4,372	4,773	114.07	82,870	52,824	30,046	57.1%
3 SWING SERVICE	13,585	0	13,585	0.00	683,527	408,735	274,792	67.3%
4 COMMODITY (Other)	654,796	508,817	145,979	28.68	3,868,824	3,640,303	228,521	6.3%
5 DEMAND (Est Includes E 1 Lines & S 6)	368,273	248,338	119,934	48.69	2,782,915	2,712,211	70,704	2.6%
6 OTHER	0	0	0	0.00	(8,639)	0	8,639	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
8 DEMAND	0	0	0	0.00	0	0	0	0.00
9	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00
11 TOTAL COST	1,064,152	718,776	345,376	48.07	7,229,711	6,844,225	385,486	5.6%
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	385	0	385	0.05	4,148	0	4,148	0.06%
14 TOTAL THERM SALES (Mid of Revenue Test)	1,400,153	860,000	540,153	62.8%	7,849,608	7,013,809	835,799	11.9%
THERM PURCHASED								
15 COMMODITY (Pipeline)	2,854,387	5,372,300	(2,517,913)	(46.87)	17,218,550	22,118,810	(4,900,260)	(22.16)
16 NO NOTICE SERVICE	1,550,000	820,000	730,000	150.00	8,745,000	8,885,000	(140,000)	(1.58)
17 SWING SERVICE	81,890	0	81,890	0.00	2,268,000	1,465,270	802,730	54.8%
18 COMMODITY (Other)	2,891,593	1,785,874	1,105,719	61.93	17,334,408	15,475,453	1,858,955	12.0%
19 DEMAND	7,817,300	5,372,300	2,445,000	45.34	49,438,170	44,808,800	4,629,370	10.3%
20 OTHER	0	0	0	0.00	0	0	0	0.00
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
22 DEMAND	0	0	0	0.00	0	0	0	0.00
23	0	0	0	0.00	0	0	0	0.00
24 TOTAL THERM SALES ADJUSTED TO NEAREST CENT PER THERM	2,963,483	1,785,874	1,177,609	66.00	19,800,408	18,870,723	929,685	4.9%
25 NET UNBILLED	818	0	818	0.00	8,116	0	8,116	0.04%
26 COMPANY USE	2,878,095	1,981,180	896,915	45.26	18,883,817	14,827,001	4,056,816	27.3%
27 TOTAL THERM SALES (Mid of Revenue Test)	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
28 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
29 NO NOTICE SERVICE	0	0	0	0.00	0	0	0	0.00
30 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
31 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
32 DEMAND	0	0	0	0.00	0	0	0	0.00
33 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
34 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
35 DEMAND	0	0	0	0.00	0	0	0	0.00
36	0	0	0	0.00	0	0	0	0.00
37 TOTAL THERM SALES ADJUSTED TO NEAREST CENT PER THERM	0	0	0	0.00	0	0	0	0.00
38 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
39 COMPANY USE	0	0	0	0.00	0	0	0	0.00
40 TOTAL THERM SALES (Mid of Revenue Test)	0	0	0	0.00	0	0	0	0.00
41 TRUE-UP	0	0	0	0.00	0	0	0	0.00
42 TOTAL COST OF GAS	0	0	0	0.00	0	0	0	0.00
43 REVENUE TAX FACTOR	0	0	0	0.00	0	0	0	0.00
44 POA FACTOR ADJUSTED FOR TAX (43-43)	0	0	0	0.00	0	0	0	0.00
45 POA FACTOR ROUNDED TO NEAREST .01	0	0	0	0.00	0	0	0	0.00

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COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	3,794,260	14,141	0.00373
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment	42,100	170	0.00403
4 Commodity Adjustments (Billed to End-Users)	(982,080)	(3,958)	0.00403
5 Commodity Adjustments	0		
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	2,854,280	10,253	0.00363
SWING SERVICE			
9 Swing Service - Scheduled			
10 Alert Day Volumes - FGT	61,810	13,565	0.21978
11 Operational Flow Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed to Others			
13 Other			
14 Other			
15			
16 TOTAL SWING SERVICE	61,810	13,565	0.21978
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS	2,836,360	651,917	0.22968
18 Commodity Other - Scheduled ITS N/A			
19 Imbalance Cashout - FGT	108,850	35,250	0.31355
20 Imbalance Cashout - Other Shippers BOOKOUT	(175,260)	(54,967)	0.22500
21 Imbalance Cashout - Transporting Customers	29,510	6,640	0.17821
22 Commodity Adjustments Outflows Sales Gas	90,560	18,139	0.47724
23 MISC (CHG USAGE)	(397)	(187)	0.22845
24 TOTAL COMMODITY (Other)	2,891,893	654,788	0.22845
DEMAND			
25 Demand (Pipeline) Enrollment	7,923,600	298,615	0.03769
26 Less Relinequished to End-Users	(300,700)	(11,342)	0.00600
27 Less Relinequished Off System	(310,000)	(2,480)	0.00772
28 Less Demand Billed to Others	(982,080)	(37,044)	0.08157
29 Other FTS-2 Reservation	1,054,000	85,975	0.14000
30 Other Outflows Reservation	232,500	32,550	#DIV/0!
31 Other Ref. (FGT Settlement		0	0.04606
32 TOTAL DEMAND	7,817,320	368,273	
OTHER			
33 Revenue Sharing - FGT		0	
34 Peak Sharing			
35 Other (One-Time Take or Pay Charge)			
36 Other Capacity Management (3 Months)		0	
37 Other Gas Management Expense		0	
38 Other TCR REFUND FGT		0	
39 Other			
40 TOTAL OTHER	0	0	

INDIVIDUAL GAS CO. CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2
(REVISED 1/8/94)

FOR THE PERIOD OF:

APRIL 97 Through MARCH 98

	CURRENT MONTH: JANUARY 1998				PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST Line 4 and 3	668,381	508,917	(159,464)	-0.31334	4,388,281	3,985,068	-403213.18	-0.101181
2 TRANSPORTATION COST (A1 line 1,2,5 & 6)	385,771	269,859	(115,912)	-0.429527	2,941,460	2,899,157	(42,303)	-0.0145914
3 TOTAL	1,054,152	778,776	(275,376)	-0.353601	7,329,741	6,884,225	(445,516)	-0.0647155
4 FUEL REVENUES (NET OF REVENUE TAX)	1,400,153	850,000	(550,153)	-0.647239	7,849,959	7,013,959	(836,000)	-0.1191909
5 TRU-UP COLLECTED OR (REFUNDED)	(51,800)	(51,800)	0	0	(518,000)	(518,000)	0	0
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	1,348,353	798,200	(550,153)	-0.689243	7,331,959	6,495,959	(836,000)	-0.1286955
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	294,201	19,424	(274,777)	-14.14628	2,218	(388,268)	(390,484)	1.0057135
8 INTEREST PROVISION THIS PERIOD (21)	(1,922)	(3,110)	(1,188)	0.381905	(34,049)	(35,511)	0	0
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(583,066)	(699,046)	(115,980)	0.165912	(725,157)	(725,157)	0	0
9a PGA AUDIT ADJ (Detail with 12/94)	0	0	0	0	0	0	0	0
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	51,800	51,800	0	0	518,000	518,000	0	0
10a FLEX RATE REFUND (if applicable)	0	0	0	0	0	0	0	0
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(238,987)	(630,932)	(391,945)	0.621216	(238,987)	(630,932)	(391,945)	0.6212161
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(583,066)	(699,046)	(115,980)	0.165912				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(237,065)	(627,822)	(390,757)	0.622402				
14 TOTAL (12+13)	(820,131)	(1,326,868)	(506,737)	0.381905				
15 AVERAGE (50% OF 14)	(410,065)	(663,434)	(253,369)	0.381905				
16 INTEREST RATE - FIRST DAY OF MONTH	0.05750	0.05750	0	0				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05500	0.05500	0	0				
18 TOTAL (16+17)	0.11250	0.11250	0	0				
19 AVERAGE (50% OF 18)	0.05625	0.05625	0	0				
20 MONTHLY AVERAGE (18/12 Months)	0.00469	0.00469	0	0				
21 INTEREST PROVISION (15x20)	-1922	-3110	-1187.668	0.381905				

If line 5 is a refund subtract from line 4
If line 10 is a refund subtract from line 4

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

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH: JANUARY 1998

DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GR/FUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
JAN 98	FGT	ARIZONA	FTS-1		567,300	567,300		2,286	21,399	0	4.18
	FGT	FRANKLIN	FTS-1		279,000	279,000		1,124	10,524	0	4.18
	FGT	MID-FLORIDA	FTS-1		135,780	135,780		547	5,122	0	4.18
	PESCO	SYS-SUPPLY	FTS	2,760,305		2,838,360	651,917	10,296	118,224	0	28.27
	PESCO	SWING SUPPLY	FTS	60,278		61,890	13,585	225	2,582	0	27.19
	END-USERS	BALANCING	FTS	29,510		29,510	8,640				#DIV/0! #DIV/0!
TOTAL				2,850,091	982,080	3,911,840	672,142	14,479	157,850	0	21.22

COMPANY: WEST FLORIDA NATURAL GAS CO. TRANSPORTATION SYSTEM SUPPLY

FOR THE PERIOD OF: APRIL 97 Through MARCH 98

MONTH: JANUARY 1998

(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT MMBtu/d	(D) NET AMOUNT MMBtu/d	(E) MONTHLY GROSS MMBtu	(F) MONTHLY NET MMBtu	(G) WELLHEAD PRICE \$/MMBtu	(H) CITYGATE PRICE (Gx E)/F	
PESCO / NGC	ZONE 1 POOL	681	662	21,111	20,530	2.340	2.408	
PESCO / NGC	ZONE 2 POOL	4,609	4,482	142,879	138,950	2.278	2.342	
PESCO / NGC	ZONE 3 POOL	3,866	3,760	119,846	116,550	2.312	2.378	
PESCO / NGC	SWING GAS	N/A	N/A	6,189	6,019	2.195	2.257	
END- USERS	BALANCING	N/A	N/A	2,951	2,951	2.250	2.250	
PESCO	PRIOR BALANCING	N/A	N/A	6,200	6,200	1.037	1.037	
TOTAL				299,178	291,200	2.298	2.368	
					WEIGHTED AVERAGE			

NOTE: PIPELINE TRANSPORTATION CHARGES ARE NOT INCLUDED

Composite Exhibit No. _____
 Docket No. 980000-CU
 Peoples Gas System
 (EE-1)
 Page 81 of 91

THERM SALES AND CUSTOMER DATA

FOR THE PERIOD OF:

APRIL 97 Through MARCH 98

SCHEDULE A-5
(REVISED 8/19/93)

THERM SALES (FIRM)	CURRENT MONTH: JANUARY 1998				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
RESIDENTIAL	1,591,959	1,737,033	145,074	0.09113	6,485,946	6,809,355	323,409	0.049863
COMMERCIAL	1,204,628	1,221,968	17,340	0.01439	8,319,286	8,329,435	10,149	0.00122
COMMERCIAL LARGE VOL 1	49,920	36,500	(13,420)	(0.26883)	318,541	297,610	(20,931)	-0.06571
INDUSTRIAL	95,178	56,425	(38,753)	(0.40716)	840,723	766,507	(74,216)	-0.08828
TRANSPORTATION	2,161,798	1,960,952	(200,846)	(0.09291)	18,471,919	18,083,383	(388,536)	-0.02103
TOTAL FIRM	0	0	0	0.00000	0	0	0	#DIV/0!
THERM SALES (INTERRUPTIBLE)	5,103,483	5,012,878	(90,605)	(0.01775)	34,436,415	34,286,290	(150,125)	-0.00436
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	#DIV/0!
INTERRUPTIBLE	33,410	335,741	302,331	9.04912	235,062	819,499	584,437	2.48631
INTERRUPTIBLE TRANSPORTATION	871,194	353,486	(517,708)	(0.59425)	4,883,933	3,849,487	(1,034,446)	-0.21181
TOTAL INTERRUPTIBLE	904,604	689,227	(215,377)	(0.23809)	5,118,995	4,668,986	(450,009)	-0.08791
TOTAL THERM SALES	6,008,087	5,702,105	(305,982)	(0.05093)	39,555,410	38,955,276	(600,134)	-0.01517
NUMBER OF CUSTOMERS (FIRM)								
RESIDENTIAL	27,338	26,392	(946)	(0.03460)	26,838	26,267	(571)	-0.0139
COMMERCIAL	2,285	2,160	(125)	(0.05470)	2,238	2,164	(74)	-0.03342
COMMERCIAL LARGE VOL 1	17	8	(9)	(0.52941)	12	8	(4)	-0.35246
COMMERCIAL LARGE VOL 2	0	0	0	0.00000	0	0	0	#DIV/0!
INDUSTRIAL	7	7	0	0.00000	7	7	0	-0.0411
TRANSPORTATION	18	16	(2)	(0.11111)	16	13	(3)	-0.17284
TOTAL FIRM	29,665	28,583	(1,082)	(0.03647)	28,912	28,459	(453)	-0.01565
NUMBER OF CUSTOMERS (INTERRUPTIBLE)								
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	#DIV/0!
INTERRUPTIBLE	5	2	(3)	(0.60000)	2	2	(0)	(0.13043)
INTERRUPTIBLE TRANSPORTATION	3	2	(1)	(0.33333)	2	2	(0)	(0.13043)
TOTAL INTERRUPTIBLE	8	4	(4)	(0.50000)	5	4	(1)	(0.13043)
TOTAL CUSTOMERS	29,673	28,587	(1,086)	(0.03660)	28,916	28,463	(453)	(0.01567)
THERM USE PER CUSTOMER								
RESIDENTIAL	58	65.8	8	0.13024	243	259	16	0.06466
COMMERCIAL	527	565.7	39	0.07310	3,717	3,850	133	0.03583
COMMERCIAL LARGE VOL 1	2,936	4,562.5	1,626	0.55374	26,110	37,672	11,562	0.44283
INDUSTRIAL	0	0	0	0.00000	0	0	0	#DIV/0!
TRANSPORTATION	120,100	122,560	2,460	0.02048	1,140,242	1,349,506	209,264	0.18353
INTERRUPTIBLE	6,682	167,871	161,189	24.12279	102,201	409,750	307,549	3.00926
INTERRUPTIBLE TRANSPORTATION	0	0	0	0.64305	0	0	0	0.10324

CORRECTION FACTOR CALCULATION

SCHEDULE A-4
(REVISED 8/19/93)

ACTUAL FOR THE PERIOD OF: APRIL 97 through MARCH 98

OCALA	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED CCF PURCHASED = AVERAGE BTU CONTENT	1.0386	1.0418	1.0456	1.0456	1.0418	1.0447	1.0478	1.05174	1.0557	1.0471		
2 PRESSURE CORRECTION FACTOR	1.017	1.017	1.017	1.017	1.017	1.017	1.017	1.017	1.017	1.017		
a. DELIVERY PRESSURE OF GAS SOLD psia	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98		
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73		
PRESSURE CORRECTION FACTOR (a/b) psia	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	#DIV/0!	#DIV/0!
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.056	1.059	1.063	1.063	1.060	1.062	1.068	1.070	1.074	1.065	#DIV/0!	#DIV/0!
PANAMA CITY												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED CCF PURCHASED = AVERAGE BTU CONTENT	1.048	1.0513	1.0508	1.0537	1.0477	1.0521	1.0532	1.0541	1.0573	1.0497		
2 PRESSURE CORRECTION FACTOR	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244		
a. DELIVERY PRESSURE OF GAS SOLD psia	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09		
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73		
PRESSURE CORRECTION FACTOR (a/b) psia	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	#DIV/0!	#DIV/0!
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.072	1.077	1.078	1.079	1.073	1.078	1.079	1.080	1.083	1.075	#DIV/0!	#DIV/0!

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FOR THE PERIOD OF: APRIL 97 Through MARCH 98 REVISED
 CURRENT MONTH: FEBRUARY 1998

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	3,651,820	13,178	0.00361
2 Commodity Pipeline - Scheduled ITS	(86,740)	(350)	0.00403
3 No Notice Commodity Adjustment	(887,040)	(3,575)	0.00403
4 Commodity Adjustments (Billed to End-Users)	0		
5 Commodity Adjustments			
6 Commodity Adjustments			
7		9,253	0.00346
8 TOTAL COMMODITY (Pipeline)	2,678,040		
9 Swing Service - Scheduled	788,820	181,512	0.23011
10 Alert Day Volumes - FGT			
11 Operational Flow Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed to Others			
13 Other			
14 Other			
15	788,820	181,512	0.23011
16 TOTAL SWING SERVICE			
17 Commodity Other - Scheduled FTS	2,159,480	489,533	0.22669
18 Commodity Other - Scheduled ITS N/A			
19 Imbalance Cashout - FGT		(5,235)	0.21200
20 Imbalance Cashout - Other Shippers BOOKOUT	59,880	12,895	0.21850
21 Imbalance Cashout - Transporting Customers	8,460	1,857	RDV/01
22 Commodity Adjustments Oklahoma Sales Gas	(408)	(193)	0.47225
23 MISC (ONG USAGE)	2,227,412	498,657	0.22387
24 TOTAL COMMODITY (Other)			
25 Demand (Pipeline) Enrollment	7,156,800	269,717	0.03769
26 Less Relinequished to End-Users	(271,600)	(10,245)	0.00800
27 Less Relinequished Off System	(280,000)	(2,240)	0.03772
28 Less Demand Billed to Others	(887,040)	(33,459)	0.08157
29 Other FTS-2 Reservation	952,000	77,855	0.14000
30 Other Oklahoma Reservation	232,500	32,550	RDV/01
31 Other Ref. (FGT REFUND)		(3,044)	0.04794
32 TOTAL DEMAND	8,902,860	330,933	
OTHER			
33 Revenue Sharing - FGT		0	
34 Peak Shaving			
35 Other (One-Time Take or Pay Charge)		0	
36 Other Capacity Management (3 Months)		0	
37 Other Gas Management Expense		0	
38 Other TCR REFUND FGT		0	
39 Other			
40 TOTAL OTHER	0	0	

REVISED

FOR THE PERIOD OF: APRIL 97 Through MARCH 98

	CURRENT MONTH: FEBRUARY 1998				PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST Line 4 and 3	680,169	508,917	(171,252)	-0.3365	5,068,450	4,493,985	-574,464.8	-0.12783
2 TRANSPORTATION COST (A1 line 1,2,5 & 6)	345,968	269,859	(76,109)	-0.28203	3,287,428	3,169,016	(118,412)	-0.037366
3 TOTAL	1,026,137	778,776	(247,361)	-0.31763	8,355,878	7,663,001	(692,877)	-0.090418
4 FUEL REVENUES (NET OF REVENUE TAX)	1,284,247	850,000	(434,247)	-0.51088	9,134,206	7,863,959	(1,270,247)	-0.161528
5 TRUE-UP / COLLECTED / OR REFUNDED	(51,800)	(51,800)	0	0	(569,800)	(569,800)	0	0
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	1,232,447	798,200	(434,247)	-0.54403	8,564,406	7,294,159	(1,270,247)	-0.174146
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	206,310	19,424	(186,886)	-9.6214	208,528	(368,842)	(577,370)	1.5653588
8 INTEREST PROVISION-THIS PERIOD (21)	(505)	(2,736)	(2,231)	0.81534	(34,554)	(38,247)	0	0
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(238,987)	(630,932)	(391,945)	0.621216	(725,157)	(725,157)		
9a PGA AUDIT ADJ (Detail with 12/94)	0	0			0	0		
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	51,800	51,800	0	0	569,800	569,800	0	0
10a FLEX RATE REFUND (if applicable)	0	0	0	0	0	0	0	0
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	18,618	(562,444)	(581,062)	1.033102	18,618	(562,444)	(581,062)	1.0331017
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(238,987)	(630,932)	(391,945)	0.621216	If line 6 is a refund add to line 4 If line 5 is a collection () subtract from line 4			
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	19,123	(559,708)	(578,831)	1.034166				
14 TOTAL (12+13)	(219,864)	(1,190,640)	(970,776)	0.81534				
15 AVERAGE (50% OF 14)	(109,932)	(595,320)	(485,388)	0.81534				
16 INTEREST RATE - FIRST DAY OF MONTH	0.05500	0.05500	0	0				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05530	0.05530	0	0				
18 TOTAL (16+17)	0.11030	0.11030	0	0				
19 AVERAGE (50% OF 18)	0.05515	0.05515	0	0				
20 MONTHLY AVERAGE (19/12 Months)	0.00460	0.00460	0	0				
21 INTEREST PROVISION (15x20)	-505	-2736	-2230.76	0.81534				

Composite Exhibit No. _____
Docket No. 980003-GU
Peoples Gas System
(EE-1)
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COMPANY: WEST FLORIDA NATURAL GAS CO.

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE
APRIL 97 Through

MARCH 98

REVISED

SCHEDULE A-3
(REVISED 8/19/93)

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH: FEBRUARY 1998

DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRV/FUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
FEB 98	FGT	ARIZONA	FTS-1		512,400	512,400		2,065	19,328	0	4.18
	FGT	FRANKLIN	FTS-1		252,000	252,000		1,016	9,505	0	4.18
	FGT	MID-FLORIDA	FTS-1		122,640	122,640		494	4,626	0	4.18
	PESCO	SYS-SUPPLY	FTS	2,100,100		2,159,480	489,533	6,930	119,401	0	29.33
	PESCO	SWING SUPPLY	FTS	664,947		683,750	154,263	2,680	25,082	0	27.37
	NGC	REDELIVERED	FTS	90,000		90,000	22,776			0	25.31
											#DIV/0!
											#DIV/0!
TOTAL				2,855,047	887,040	3,820,270	666,572	13,185	177,942	0	22.11

COMPANY: WEST FLORIDA NATURAL GAS CO.		THERM SALES AND CUSTOMER DATA				SCHEDULE A-5			
FOR THE PERIOD OF:		APRIL 97		Through		MARCH 98		REVISED	
		CURRENT MONTH: FEBRUARY 1998				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE		
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
THERM SALES (FIRM)									
RESIDENTIAL	1,417,516	1,406,847	(10,669)	(0.00753)	7,903,462	8,216,202	312,740	0.03957	
COMMERCIAL	1,113,531	1,119,315	5,784	0.00519	9,432,817	9,448,750	15,933	0.001689	
COMMERCIAL LARGE VOL. 1	46,315	36,500	(9,815)	(0.21192)	364,856	334,110	(30,746)	-0.084269	
INDUSTRIAL	88,904	56,425	(32,479)	(0.36533)	929,627	822,932	(106,695)	-0.114772	
TRANSPORTATION	1,991,428	1,960,952	(30,476)	(0.01530)	20,463,347	20,044,335	(419,012)	-0.020476	
TOTAL FIRM	0	0	0	0.00000	0	0	0	#DIV/0!	
	4,657,694	4,580,039	(77,655)	(0.01667)	39,094,109	38,866,329	(227,780)	-0.005826	
THERM SALES (INTERRUPTIBLE)									
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	#DIV/0!	
INTERRUPTIBLE	65,641	335,741	270,100	4.11481	300,703	1,155,240	854,537	2.841797	
INTERRUPTIBLE TRANSPORTATION	682,727	353,486	(329,241)	(0.48224)	5,566,660	4,202,973	(1,363,687)	-0.244974	
TOTAL INTERRUPTIBLE	748,368	689,227	(59,141)	(0.07903)	5,867,363	5,358,213	(509,150)	-0.086777	
TOTAL THERM SALES	5,406,062	5,269,266	(136,796)	(0.02530)	44,961,472	44,224,542	(736,930)	-0.01639	
NUMBER OF CUSTOMERS (FIRM)									
					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
RESIDENTIAL	27,542	26,523	(1,019)	(0.03700)	26,720	26,291	(429)	-0.016068	
COMMERCIAL	2,292	2,171	(121)	(0.05279)	2,243	2,164	(79)	-0.035216	
COMMERCIAL LARGE VOL. 1	21	8	(13)	(0.61905)	13	8	(5)	-0.391608	
COMMERCIAL LARGE VOL. 2	0	0	0	0.00000	0	0	0	#DIV/0!	
INDUSTRIAL	7	7	0	0.00000	7	7	(0)	-0.0375	
TRANSPORTATION	17	16	(1)	(0.05882)	16	14	(3)	-0.162011	
TOTAL FIRM	29,879	28,725	(1,154)	(0.03862)	29,000	28,483	(516)	-0.017803	
NUMBER OF CUSTOMERS (INTERRUPTIBLE)									
					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	#DIV/0!	
INTERRUPTIBLE	5	2	(3)	(0.60000)	3	2	(1)	(0.21429)	
INTERRUPTIBLE TRANSPORTATION	3	2	(1)	(0.33333)	2	2	(0)	(0.15385)	
TOTAL INTERRUPTIBLE	8	4	(4)	(0.50000)	5	4	(1)	(0.18519)	
TOTAL CUSTOMERS	29,887	28,729	(1,158)	(0.03875)	29,005	28,487	(517)	(0.01783)	
THERM USE PER CUSTOMER									
RESIDENTIAL	51	53.0	2	0.03060	296	313	17	0.05654	
COMMERCIAL	466	515.6	30	0.06122	4,205	4,366	161	0.03825	
COMMERCIAL LARGE VOL. 1	2,205	4,562.5	2,357	1.06871	28,066	42,244	14,178	0.50517	
INDUSTRIAL	0	0	0	0.00000	0	0	0	#DIV/0!	
TRANSPORTATION	117,143	122,560	5,417	0.04624	1,257,524	1,469,918	212,394	0.16890	
INTERRUPTIBLE	13,128	167,871	154,742	11.78702	116,133	577,620	459,487	3.88956	
INTERRUPTIBLE TRANSPORTATION	0	0	0	0.28781	0	0	0	0.12069	

ACTUAL FOR THE PERIOD OF: APRIL 87 through MARCH 98

OCALA	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0386	1.0418	1.0456	1.0458	1.0418	1.0447	1.0478	1.05174	1.0557	1.0471	1.0454	
2 PRESSURE CORRECTION FACTOR	1.017	1.017	1.017	1.017	1.017	1.017	1.017	1.017	1.017	1.017	1.017	
a. DELIVERY PRESSURE OF GAS SOLD psia	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	
PRESSURE CORRECTION FACTOR (a/b) psia	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	#DIV/0!
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.056	1.059	1.063	1.063	1.060	1.062	1.066	1.070	1.074	1.065	1.063	#DIV/0!
PANAMA CITY												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.046	1.0513	1.0508	1.0537	1.0477	1.0521	1.0532	1.0541	1.0573	1.0497	1.048	
2 PRESSURE CORRECTION FACTOR	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	
a. DELIVERY PRESSURE OF GAS SOLD psia	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09	
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	
PRESSURE CORRECTION FACTOR (a/b) psia	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	#DIV/0!
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.072	1.077	1.076	1.079	1.073	1.078	1.079	1.080	1.083	1.075	1.074	#DIV/0!