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January 5, 1995

Ms. Blanca Bayo, Director  
Division of Records and Reporting  
Florida Public Service Commission  
101 East Gaines Street

HAND DELIVERY

ACK Tallahassee, FL 32399-0850

Re: West Florida Natural Gas Company; Docket No. 950003-GU

Dear Ms. Bayo:

Enclosed for filing on behalf of West Florida Natural Gas Company in connection with the hearings scheduled to begin March 8, 1995, in this docket are the original and 15 copies of the follow-

- 1) Revised Petition for Approval of West Florida Natural Gas Company Purchased Gas Cost Recovery True-Up Amounts;
- 2) Revised Direct Testimony of Tom Goodwin;
- 3) Schedules A-1/F, A-1/FR, A-2, A-3, A-4, A-5, and A-7 for the period October, 1993 through March, 1994; and
- 4) Schedules A-1, A-1 Supporting Detail, A-1R, A-2, A-3, A-4, A-5, A-6 and A-7 for the period April, 1994 through September, 1994 which are unaffected by this revised filing.

RECORDS & REPORTING  
DIVISION  
JAN 5 1995  
ms

Revised Petition  
DOCUMENT NUMBER-DATE  
00168 JAN-5 95  
FPSC-RECORDS/REPORTING

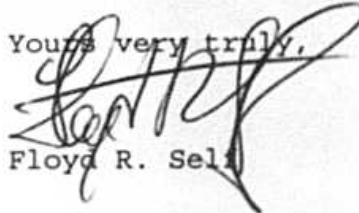
Revised Testimony  
DOCUMENT NUMBER-DATE  
00169 JAN-5 95  
FPSC-RECORDS/REPORTING

Ms. Blanca Bayo, Director  
January 5, 1995  
Page 2

Please acknowledge receipt of these documents by stamping the enclosed extra copy of this letter.

Thank you for your assistance.

Yours very truly,

A handwritten signature in black ink, appearing to read 'Floyd R. Sell', written over the typed name.

Floyd R. Sell

FRS/amb  
Enclosures  
cc: Parties of Record  
Mr. J. E. McIntyre  
Mr. Tom Goodwin

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BEFORE THE  
FLORIDA PUBLIC SERVICE COMMISSION  
DOCKET NO. 950003-GU  
REVISED  
DIRECT TESTIMONY OF  
TOM GOODWIN  
ON BEHALF OF WEST FLORIDA NATURAL GAS COMPANY

ORIGINAL  
FILE COPY

- Q. Please state your name and address.
- A. My name is Tom Goodwin. My business address is 301 Maple Avenue, Panama City, Florida. I am employed as Coordinator of Gas Management by West Florida Natural Gas Company. My responsibilities include the development of therm sales projections, calculation of PGA true-up factors, and calculation of the monthly weighted average cost of gas (WACOG).
- Q. What is the purpose of your testimony?
- A. The purpose of my testimony is to discuss the final true-up numbers for the periods October 1993 through March 1994 and April 1994 through September 1994.
- Q. Would you please identify the composite exhibit which you are sponsoring with this testimony?
- A. Yes. I am sponsoring the following schedules with respect to the final true-up numbers for the

1 periods October 1993 through March 1994 and April  
2 1994 through September 1994: A-1, A-1R, A-1/F, A-  
3 1/FR, A-2, A-3, A-4, A-5, A-6 and revised A-7. A-1  
4 support schedules are included where applicable.

5 Q. Were these schedules prepared under your direction  
6 and supervision?

7 A. Yes, they were. The schedules are attached to my  
8 testimony and identified as composite exhibit TG-1.

9 Q. What were the total therm sales for the period  
10 October 1993 through March 1994 and for the period  
11 April 1994 through September 1994?

12 A. Total therm sales excluding end-use transportation  
13 volumes for the period October 1993 through March  
14 1994 were 17,161,393 including 15,391,540 firm  
15 sales and 1,769,853 interruptible sales. For the  
16 period April 1994 through September 1994 total  
17 therm sales were 9,421,377 including 8,321,116 firm  
18 sales and 1,100,261 interruptible sales.

19 Q. What were total therm purchases during the periods  
20 October 1993 through March 1994 and April 1994  
21 through September 1994?

22 A. Therm purchases excluding end-use transportation  
23 volumes for October 1993 through March 1994 were  
24 18,997,365 and for April 1994 through September  
25 1994 were 9,698,110.

- 1 Q. What was the cost of gas to be recovered through  
2 the purchased gas cost recovery clause for the  
3 periods October 1993 through March 1994 and April  
4 1994 through September 1994?
- 5 A. The cost of gas purchased for the period October  
6 1993 through March 1994 was \$6,272,780, and for  
7 April 1994 through September 1994 it was  
8 \$2,103,456.
- 9 Q. What was the amount of gas revenue collected for  
10 the periods October 1993 through March 1994 and  
11 April 1994 through September 1994?
- 12 A. The amount of gas revenue collected for the period  
13 October 1993 through March 1994 was \$5,929,889 and  
14 for the period April 1994 through September 1994  
15 was \$2,304,027.
- 16 Q. What is the total true-up provision for the periods  
17 October 1993 through March 1994 and April 1994  
18 through September 1994?
- 19 A. The total true-up provision, as shown on schedule  
20 A-7, for the period October 1993 through March 1994  
21 is an underrecovery of \$329,308 and for the period  
22 April 1994 through September 1994 an overrecovery  
23 of \$201,261
- 24 Q. Does this conclude your testimony?
- 25 A. Yes.

COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED FOR THE PERIOD OF:

SCHEDULE A-1/1  
REVISED 6/20/04

APRIL 04 THROUGH MARCH 05

COST OF GAS PURCHASED	CURRENT MONTH - JUNE		PERIOD TO DATE		DIFFERENCE	DIFFERENCE
	ACTUAL	REVISED ESTIMATE	ACTUAL	REVISED ESTIMATE		
1 COMMODITY (Pipeline)	10,824	10,803	40,300	57,838	-17,478	-30.27
2 NO NOTICE SERVICE	3,123	0	8,350	8,079	-2579	-28.88
3 SWING SERVICE	0	0	0	0	0	ERR
4 COMMODITY (Other)	214,451	281,189	868,822	1,410,502	-443,680	-31.47
5 DEMAND	100,341	181,793	470,723	488,720	-48016	-10.24
6 OTHER	(10,282)	(10,282)	(560,456)	0	-560,459	ERR
7 COMMODITY (Pipeline)	0	0	0	0	0	ERR
8 DEMAND	0	0	0	0	0	ERR
9	0	0	0	0	0	ERR
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0	0	ERR
11 TOTAL COST	318,268	453,545	853,598	1,946,008	-1,092,410	-56.14
12 NET UNBILLED	0	0	0	0	0	ERR
13 COMPANY USE	429	508	1,958	1,870	82	4.37
14 TOTAL THERM SALES	322,801	837,870	2,054,137	2,330,270	-278,142	-11.85
<b>TERMS PURCHASED</b>						
15 COMMODITY (Pipeline)	1,472,810	1,474,700	4,487,300	6,321,527	-176,437	-28.31
16 NO NOTICE SERVICE	450,000	0	815,000	50,000	805,000	1730.00
17 SWING SERVICE	0	0	0	0	0	ERR
18 COMMODITY (Other)	1,156,720	1,587,600	4,005,830	6,417,192	-2,411,362	-23.55
19 DEMAND	1,814,800	5,320,200	13,138,890	11,205,040	1,933,850	15.20
20 OTHER	0	0	0	0	0	ERR
21 COMMODITY (Pipeline)	0	0	0	0	0	ERR
22 DEMAND	0	0	0	0	0	ERR
23	0	0	0	0	0	ERR
24 TOTAL PURCHASES	1,156,720	1,587,600	4,005,830	6,417,192	-2,411,362	-23.55
25 NET UNBILLED	0	0	0	0	0	ERR
26 COMPANY USE	1,492	1,920	5,183	6,000	-818	-8.45
27 TOTAL THERM SALES	867,897	1,589,710	4,016,113	6,411,192	-1,424,931	-22.22
<b>CENTS PER THERM</b>						
28 COMMODITY (Pipeline)	0.00721	0.00718	0.00803	0.00928	-0.00	-2.68
29 NO NOTICE SERVICE	0.00884	0.00000	0.00884	0.17858	-0.17	-86.11
30 SWING SERVICE	0.00000	0.00000	0.00000	0.00000	0.00	ERR
31 COMMODITY (Other)	0.112540	0.17837	0.18753	0.21880	-0.02	-10.36
32 DEMAND	0.05530	0.03036	0.03202	0.04114	-0.01	-22.18
33 OTHER	ERR	ERR	ERR	ERR	ERR	ERR
34 COMMODITY (Pipeline)	ERR	ERR	ERR	ERR	ERR	ERR
35 DEMAND	ERR	ERR	ERR	ERR	ERR	ERR
36	ERR	ERR	ERR	ERR	ERR	ERR
37 TOTAL COST OF PURCHASES	0.27515	0.28934	0.17200	0.30325	-0.13	-42.82
38 NET UNBILLED	0.28783	0.30887	0.35643	0.31287	0.04	14.00
39 COMPANY USE	0.30668	0.28934	0.17117	0.30325	-0.13	-43.56
40 TOTAL COST OF THERMS SOLD	0.11277	0.11277	0.08232	0.08232	0.00	0
41 TRUE -UP	ERR	ERR	ERR	ERR	ERR	ERR
42 TOTAL COST OF GAS	0.44000	0.37166	0.25349	0.38557	-0.13	-34.26
43 REVENUE TAX FACTOR	1.00378	1.00378	1.00378	1.00378	0.00	0
44 PCA FACTOR ADJUSTED FOR TAXES	0.45066	0.37500	0.25444	0.38703	-0.13	-34.26
45 PCA FACTOR ROUNDED TO NEAREST .001	0.45100	0.37500	0.25400	0.38700	-0.13	-34.27

COMPANY: WEST FLORIDA NATURAL GAS CO.

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

FOR THE PERIOD OF: APRIL 94                      Through                      MARCH 95  
CURRENT MONTH: JUNE 1994

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	2,364,970	17,004.13	0.00719
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment	91,790	659.97	0.00719
4 Commodity Adjustments	10,020	99.5	0.00993
5 Commodity Adjustments	3,150	31.28	0.00993
6 Commodity Adjustments	(997,320)	(7,170.73)	0.00719
7			
8 TOTAL COMMODITY (Pipeline)	1,472,610	10,624	0.00721
<b>SWING SERVICE</b>			
9 Swing Service - Scheduled			
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	0	0	0
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS	1,372,120	284,795.88	0.18298
18 Commodity Other - Scheduled ITS N/A			
19 Imbalance Cashout - FGT			
20 Imbalance Cashout - Other Shippers	(267,180)	(60,675.24)	0.22711
21 Imbalance Cashout - Transporting Customers	38,550	6,707.70	0.17400
22 Commodity Adjustments Okaloosa Sales Gas	13,210	3,633	0.27500
23 Sales Gas - Okaloosa			
24 TOTAL COMMODITY (Other)	1,156,720	214,481	0.18540
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement	4,111,200	178,056.07	0.04331
26 Less Relinquished to End-Users			
27 Less Relinquished Off System	(1,524,380)	(66,020.90)	0.04331
28 Less Demand Billed to Others	(997,320)	(43,193.91)	0.04331
29 Other Okaloosa Line - Reservation	225,000	31,500.00	0.14000
30 Other No Notice - Reservation			
31 Other Tann Gas Mkt - Reservation			
32 TOTAL DEMAND	1,814,500	100,341.26	0.05630
<b>OTHER</b>			
33 Revenue Sharing - FGT		(4,524.81)	
34 Peak Shaving		(5,757.08)	
35 Other Additional PGA Refund & FGT Refund			
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER		(10,282)	

Exhibit No. \_\_\_\_\_  
Docket No. 940003-CG  
West Florida Natural Gas Co.  
(TG-1)  
Page \_\_\_\_\_ of \_\_\_\_\_

FOR THE PERIOD OF: APRIL 94 Through MARCH 95

	CURRENT MONTH: JUNE 1994				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
<b>TRUE-UP CALCULATION</b>								
1 PURCHASED GAS COST	204,179	281,189	77,010	0.273872	388,082	1,410,502	1022420	0.7248625
2 TRANSPORTATION COST (All line 11 - line 4 & 6)	114,088	172,396	58,308	0.338219	465,515	535,506	69,991	0.1307007
3 TOTAL	318,268	453,585	135,317	0.298329	853,597	1,946,008	1,092,411	0.56136
4 FUEL REVENUES (NET OF REVENUE TAX)	322,901	837,870	514,969	0.614617	2,054,137	2,330,279	276,142	0.1185017
5 TRUE-UP (COLLECTED) OR REFUNDED	(190,044)	(190,044)	0	0	(570,132)	(570,132)	0	0
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	132,857	647,826	514,969	0.794919	1,484,005	1,760,147	276,142	0.1568858
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 5)	(185,411)	194,241	379,652	1.954539	630,406	(185,861)	(816,269)	4.3918251
8 INTEREST PROVISION - THIS PERIOD (21)	757	(1,627)	(2,384)	1.465128	(2,638)	(5,997)	0	0
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	202,686	(664,903)	(867,589)	1.304835	(989,826)	(660,519)		0
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	190,044	190,044	0	0	570,132	570,132	0	0
10a FLEX RATE REFUND (if applicable)	0	0	0	ERR	0	0	0	ERR
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	208,076	(282,245)	(490,321)	1.737218	208,076	(282,245)	(490,321)	1.7372177

<b>INTEREST PROVISION</b>				
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	202,686	(664,903)	(867,589)	1.304835
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	207,319	(280,618)	(487,937)	1.738796
14 TOTAL (12+13)	410,005	(945,521)	(1,355,526)	1.433629
15 AVERAGE (50% OF 14)	205,003	(472,761)	(677,763)	1.433629
16 INTEREST RATE - FIRST DAY OF MONTH	0.043641	0.03900	-0.0046	-0.11795
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.04500	0.04360	-0.0014	-0.03211
18 TOTAL (16+17)	0.08860	0.08260	-0.006	-0.07264
19 AVERAGE (50% OF 18)	0.04430	0.04130	-0.003	-0.07264
20 MONTHLY AVERAGE (19/12 Months)	0.00369	0.00344	-0.00025	-0.07264
21 INTEREST PROVISION (15x20)	757	-1627	-2383.89	1.465128

\* 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: JUNE 94

APRIL 94

Through

MARCH 95

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			
JN 94	FGT	ARIZONA	FTS		516,000	516,000		1,336	22,348	2,374	5.05
	FGT	FRANKLIN	FTS		262,620	262,620		680	11,374	1,208	5.05
	FGT	MID-FLORIDA	FTS		218,700	218,700		566	9,472	1,006	5.05
	TENN GAS	SYS-SUPPLY	FTS	1,330,350		1,372,120	264,796	3,446	57,617	6,120	24.95
	FRANKLIN	SYS-SUPPLY	FTS	37,300		38,550	6,708				17.95
	FL GAS UTILITY	SYS-SUPPLY	BOOKOUT	8,980		8,980	2,176				24.23
TOTAL				1,376,710	997,320	2,416,970	273,680	6,029	100,811	10,707	15.94



FOR THE PERIOD OF: APRIL 94 Through MARCH 95

	CURRENT MONTH: JUNE 94				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>THERM SALES (FIRM)</b>								
RESIDENTIAL	(383,751)	382,856	766,607	(1.99767)	1,532,591	1,801,581	268,990	0.175513
COMMERCIAL	(570,889)	700,200	1,271,089	(2.22651)	2,527,132	2,532,694	5,562	0.002201
COMMERCIAL LARGE VOL. 1	(704,968)	235,997	940,965	(1.33476)	749,998	861,605	111,607	0.14881
INDUSTRIAL	80,316	110,000	29,684	0.36959	220,447	315,000	94,553	0.428915
TRANSPORTATION	1,100,550	1,353,000	252,450	0.22939	3,805,218	4,137,100	331,882	0.087218
TOTAL FIRM	0	0	0	ERR	0	0	0	ERR
TOTAL FIRM	(478,742)	2,782,053	3,260,795	(6.81117)	8,835,386	9,647,980	812,594	0.09197
<b>THERM SALES (INTERRUPTIBLE)</b>								
ALL INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
INTERRUPTIBLE	263,132	425,000	161,868	0.61516	435,740	1,100,000	664,260	1.524441
INDUSTRY INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
TOTAL INTERRUPTIBLE	263,132	425,000	161,868	0.61516	435,740	1,100,000	664,260	1.524441
TOTAL THERM SALES	(215,610)	3,207,053	3,422,663	(15.87432)	9,271,126	10,747,980	1,476,854	0.159296
<b>NUMBER OF CUSTOMERS (FIRM)</b>								
AVG. NO. OF CUSTOMERS PERIOD TO DATE								
RESIDENTIAL	25,173	24,700	(473)	(0.01879)	26,777	25,070	(1,707)	-0.06374
COMMERCIAL	2,066	2,070	4	0.00194	2,342	2,081	(261)	-0.11144
COMMERCIAL LARGE VOL. 1	8	9	1	0.12500	8	9	1	0.083333
COMMERCIAL LARGE VOL. 2	0	0	0	ERR	0	0	0	ERR
INDUSTRIAL	2	3	1	0.50000	2	3	1	0.333333
TRANSPORTATION	5	6	1	0.20000	5	6	1	0.133333
TOTAL FIRM	27,254	26,788	(466)	(0.01710)	29,134	27,168	(1,966)	-0.06747
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>								
AVG. NO. OF CUSTOMERS PERIOD TO DATE								
ALL INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
INTERRUPTIBLE	2	3	1	0.50000	2	3	1	0.28571
INDUSTRY INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
TOTAL INTERRUPTIBLE	2	3	1	0.50000	2	3	1	0.28571
TOTAL CUSTOMERS	27,256	26,791	(465)	(0.01706)	29,136	27,171	(1,965)	(0.06744)
<b>THERM USE PER CUSTOMER</b>								
RESIDENTIAL	(15)	15.5	31	(2.01677)	57	72	15	0.25554
COMMERCIAL	(276)	338.3	615	(2.22414)	1,079	1,217	138	0.12790
COMMERCIAL LARGE VOL. 1	(88,121)	26,221.9	114,343	(1.29757)	93,750	99,416	5,666	0.06044
COMMERCIAL LARGE VOL. 2	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
TRANSPORTATION	220,110	225,500	5,390	0.02449	761,044	730,076	(30,967)	(0.04069)
INTERRUPTIBLE	131,566	141,667	10,101	0.07677	186,746	366,667	179,921	0.96345
INDUSTRY INTERRUPTIBLE	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR

(1) THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR ESTIMATED FOR THE PERIOD OF:

APRIL 94 Through MARCH 95

PREVIOUS 9001/94

COST OF GAS PURCHASED	CURRENT MONTH		JUNE 1994		PERIOD TO DATE		PERIOD TO DATE		
	ACTUAL	ORIGINAL ESTIMATE	AMOUNT	% DIFFERENCE	ACTUAL	ORIGINAL ESTIMATE	AMOUNT	% DIFFERENCE	
1 COMMODITY (Pipeline)	10,824	18,411	(7,587)	(42.29)	40,200	65,648	(25,284)	-38.52	
2 NO NOTICE SERVICE	3,123	3,272	(149)	(4.55)	6,300	12,151	(5,801)	-47.74	
3 SWING SERVICE	0	0	0	0	0	0	0	ERR	
4 COMMODITY (Other)	214,481	427,427	(212,946)	(49.83)	968,822	1,556,740	(587,918)	-37.81	
5 DEMAND (Est Includes E1 Lines 5 & 6)	100,341	150,958	(50,617)	(33.53)	430,723	457,904	(27,181)	-6.12	
6 OTHER PGA REFUND \$ ONLY Revenue Sharing FGT	(10,282)	0	(10,282)	ERR	(540,459)	0	(540,459)	ERR	
7 COMMODITY (Pipeline)	0	0	0	0	0	0	0	ERR	
8 DEMAND	0	0	0	0	0	0	0	ERR	
9	0	0	0	0	0	0	0	ERR	
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0	0	0	0	ERR	
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	318,268	600,018	(281,750)	(46.95)	853,508	2,092,441	(1,238,945)	-59.21	
12 NET UNBILLED	0	0	0	0	0	0	0	ERR	
13 COMPANY USE	429	729	(300)	(41.15)	1,958	2,007	(49)	-2.44	
14 TOTAL THERM SALES	322,897	600,021	(277,124)	(44.35)	2,054,137	2,092,430	(38,293)	-1.83	
<b>THERMS PURCHASED</b>									
15 COMMODITY (Pipeline)	1,472,810	1,854,053	(381,243)	(20.57)	4,487,200	6,810,880	(2,143,680)	-31.47	
16 NO NOTICE SERVICE	450,000	10,000	440,000	4,400.00	915,000	60,000	855,000	1425.00	
17 SWING SERVICE	0	0	0	0	0	0	0	ERR	
18 COMMODITY (Other)	1,156,720	1,860,875	(704,155)	(28.11)	4,808,820	6,748,207	(1,943,377)	-27.21	
19 DEMAND	1,814,500	2,983,300	(1,168,800)	(28.18)	13,129,969	9,048,040	4,089,929	45.30	
20 OTHER	0	0	0	0	0	0	0	ERR	
21 COMMODITY (Pipeline)	0	0	0	0	0	0	0	ERR	
22 DEMAND	0	0	0	0	0	0	0	ERR	
23	0	0	0	0	0	0	0	ERR	
24 TOTAL PURCHASES (1+17+18+20)-(1+23)	1,158,720	1,860,875	(702,155)	(28.11)	4,808,820	6,748,207	(1,943,377)	-27.21	
25 NET UNBILLED	0	0	0	0	0	0	0	ERR	
26 COMPANY USE	1,482	2,200	(718)	(33.71)	5,482	6,300	(807)	-12.81	
27 TOTAL THERM SALES (24-25 Estimated 0-26)	867,807	1,857,455	(1,029,455)	(54.36)	4,888,861	6,742,507	(1,756,026)	-26.04	
<b>CENTS PER THERM</b>									
28 COMMODITY (Pipeline)	(1/18)	0.00903	(0.00003)	(0.0003)	0.00903	0.00903	(0.00001)	-0.001	
29 NO NOTICE SERVICE	(2/16)	0.00004	0.00000	0.00004	0.00004	0.00004	0.00000	0.00000	
30 SWING SERVICE	(2/17)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
31 COMMODITY (Other)	(4/18)	0.18240	0.22500	(0.04260)	0.187	0.22000	(0.03300)	-14.58	
32 DEMAND	(5/18)	0.65320	0.00000	0.65320	0.022	0.05000	0.60320	12.06	
33 OTHER	(6/20)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
34 COMMODITY (Pipeline)	(7/21)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
35 DEMAND	(8/22)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
36	(9/23)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
37 TOTAL COST OF PURCHASES (11/24)	(11/24)	0.27515	0.31585	(0.04070)	0.174	0.31003	(0.13588)	-43.88	
38 NET UNBILLED (12/25)	(12/25)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
39 COMPANY USE (12/26)	(12/26)	0.26783	0.31585	(0.04802)	0.256	0.31857	(0.06074)	-19.04	
40 TOTAL COST OF THERMS SOLD (11/27) (EST 37)	(11/27)	0.08232	0.31585	(0.23353)	0.412	0.31032	0.10168	32.74	
41 TRUE-UP (40+41)	(40+41)	0.44000	0.36817	0.07183	0.464	0.26204	0.20196	76.87	
42 TOTAL COST OF GAS (40+41)	(40+41)	1.00378	1.00378	0.00000	1.00378	1.00378	0.00000	0.000	
43 REVENUE TAX FACTOR		0.45069	0.39987	0.05082	0.408	0.30411	0.10449	25.87	
44 PGA FACTOR ADJUSTED FOR TAXES (42+43)		0.45100	0.400	0.05100	0.408	0.30400	0.10400	25.89	

CUMULATIVE MONTH	JULY 1984				PERIOD TO DATE			
	APRIL 84		MARCH 85		ORIGINAL ESTIMATE		DIFFERENCE	
	ACTUAL	ORIGINAL ESTIMATE	AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	AMOUNT	%
<b>COST OF GAS PURCHASED</b>								
1 COMMODITY (Pipeline)	11,827	19,805	(7,978)	(26.78)	52,287	85,451	(33,164)	-38.81
2 NO NOTICE SERVICE	3,227	3,320	(93)	(2.87)	8,577	15,477	(5,900)	-38.12
3 SWING SERVICE	2,352	0	2,352	ERR	2,352	0	2,352	ERR
4 COMPANY USE (Other)	275,483	459,905	(184,422)	(40.11)	1,242,105	2,016,095	(774,500)	-38.41
5 DEMAND (Est includes E1 lines 5 & 6)	133,867	155,989	(22,122)	(14.18)	554,500	813,983	(259,303)	-30.86
6 OTHER PCA REFUND 5 ONLY Revenue Sharing F/GT	(5,485)	0	(5,485)	ERR	(545,844)	0	(545,844)	ERR
7 COMMODITY (Pipeline)	0	0	0	ERR	0	0	0	ERR
8 DEMAND	0	0	0	ERR	0	0	0	ERR
9	0	0	0	ERR	0	0	0	ERR
10 Second Prior Month Purchase A/C (OPTIMAL)	0	0	0	ERR	0	0	0	ERR
11 TOTAL COST	421,371	632,075	(211,704)	(34.07)	1,274,987	2,731,516	(1,456,549)	-53.32
12 NET UNBILLED	378	808	(430)	(57.91)	2,236	2,805	(569)	-19.58
13 COMPANY USE	488,070	638,088	(140,008)	(23.47)	2,543,207	2,731,498	(188,291)	-6.89
14 TOTAL THERM SALES	1,858,830	1,897,412	(325,582)	(19.82)	6,138,020	6,605,292	(478,272)	-7.81
<b>THEIRMS PURCHASED</b>								
15 COMMODITY (Pipeline)	485,000	10,000	455,000	4,550.00	1,280,000	70,000	1,210,000	1871.43
16 NO NOTICE SERVICE	8,850	0	8,850	ERR	8,850	0	8,850	ERR
17 SWING SERVICE	1,428,580	2,044,248	(608,668)	(29.77)	6,341,510	8,783,455	(2,441,945)	-27.88
18 COMMODITY (Other)	8,410,000	2,082,840	2,328,160	107.98	19,548,760	12,131,880	7,416,880	61.19
19 DEMAND	0	0	0	ERR	0	0	0	ERR
20 OTHER	0	0	0	ERR	0	0	0	ERR
21 COMMODITY (Pipeline)	0	0	0	ERR	0	0	0	ERR
22 DEMAND	0	0	0	ERR	0	0	0	ERR
23	0	0	0	ERR	0	0	0	ERR
24 TOTAL PURCHASES	1,444,430	2,044,248	(599,818)	(29.34)	6,380,380	8,763,455	(2,443,065)	-27.76
25 NET UNBILLED	1,482	2,800	(1,318)	(47.07)	8,875	9,100	(225)	-23.35
26 COMPANY USE	1,507,851	2,041,448	(533,597)	(26.14)	6,484,732	6,784,355	(2,289,623)	-30.06
27 TOTAL THERM SALES	0	0	0	ERR	0	0	0	ERR
<b>CENTS PER THERM</b>								
28 COMMODITY (Pipeline)	(0.00719)	0.00993	(0.00274)	(27.36)	0.00854	0.00893	(0.00039)	-4.05
29 NO NOTICE SERVICE	0.00864	0.32280	(0.31416)	(97.91)	0.00884	0.22110	(0.21226)	-94.66
30 SWING SERVICE	0.28378	0.00000	0.28378	ERR	0.28578	0.00000	0.28578	ERR
31 COMMODITY (Other)	0.18190	0.22500	(0.04310)	(14.71)	0.198	0.22934	(0.03134)	-14.59
32 DEMAND	0.02088	0.05080	(0.02992)	(58.72)	0.028	0.05000	(0.02200)	-43.84
33 OTHER	0.00000	0.00000	0.00000	ERR	ERR	ERR	ERR	ERR
34 COMMODITY (Pipeline)	0.00000	0.00000	0.00000	ERR	ERR	ERR	ERR	ERR
35 DEMAND	0.00000	0.00000	0.00000	ERR	ERR	ERR	ERR	ERR
36	0.29172	0.31262	(0.02090)	(8.66)	0.291	0.31083	(0.01913)	-5.37
37 TOTAL COST OF PURCHASES	0.00000	0.00000	0.00000	ERR	ERR	ERR	ERR	ERR
38 NET UNBILLED	0.00000	0.00000	0.00000	ERR	ERR	ERR	ERR	ERR
39 COMPANY USE	0.27845	0.32071	(0.04226)	(20.47)	0.325	0.31923	0.00577	4.91
40 TOTAL COST OF THERMS SOLD	0.68232	0.31262	0.36970	(10.61)	0.198	0.31083	(0.11283)	-36.80
41 TRUE-UP	0.00000	0.00000	0.00000	ERR	ERR	ERR	ERR	ERR
42 TOTAL COST OF GAS	0.36177	0.36177	0.00000	(8.42)	0.279	0.36295	(0.08418)	-29.09
43 REVENUE TAX FACTOR	1.00378	1.00378	0.00000	ERR	1.00378	1.00378	0.00000	0
44 PCA FACTOR ADJUSTED FOR TAXES (42+43)	0.36313	0.36313	0.00000	(8.42)	0.280	0.35443	(0.07443)	-29.09
45 PCA FACTOR ROUNDED TO NEAREST .001	0.36300	0.36300	0.00000	(8.37)	0.280	0.35400	(0.07400)	-28.92

COMPANY WEST FLORIDA NATURAL GAS CO.

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

FOR THE PERIOD OF: APRIL 94                      Through                      MARCH 95  
CURRENT MONTH: JULY 1994

COMMODITY (Pipeline)	THERM <sup>3</sup>	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	2,583,510	18,575	0.00719
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment	65,620	472	0.00719
4 Commodity Adjustments Recalc of Jun Inv (FGT)	530	1	0.00719
5 Commodity Adjustments Billed to End-Users	(990,840)	(7,124)	0.00719
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	1,658,820	11,927	0.00719
<b>SWING SERVICE</b>			
9 Swing Service - Scheduled			
10 Alert Day Volumes - FGT	8,850	2,352	0.26578
11 Operational Flow Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed to Others			
13 Other			
14 Other			
15			
16 TOTAL SWING SERVICE	8,850	2,352	0.26578
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS	1,547,520	299,504	0.19354
18 Commodity Other - Scheduled ITS N/A			
19 Imbalance Cashout - FGT	50,060	12,904	0.25777
20 Imbalance Cashout - Other Shippers	(259,340)	(56,267)	0.21696
21 Imbalance Cashout - Transporting Customers	84,930	15,987	0.18800
22 Commodity Adjustments Okaloosa Sales Gas	12,410	3,376	0.27200
23 Sales Gas			
24 TOTAL COMMODITY (Other)	1,435,580	275,483	0.19190
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement	4,248,240	183,991	0.04331
26 Less Relinquished to End-Users			
27 Less Relinquished Off System	(1,419,100)	(61,461)	0.04331
28 Less Demand Billed to Others	(990,840)	(42,913)	0.04331
29 Other Okaloosa Line - Reservation	232,500	32,550	0.14000
30 Other No Notice - Reservation			
31 Other Tenn Gas Mkt - Reservation	4,340,000	21,700	0.00500
32 TOTAL DEMAND	6,410,800	133,867	0.02088
<b>OTHER</b>			
33 Revenue Sharing - FGT		(5,485)	
34 Peak Shaving			
35 Other Additional PGA Refund & FGT Refund			
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER		(5,485)	

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COST OF GAS PURCHASED	CURRENT MONTH			PERIOD TO DATE			DIFFERENCE %	DIFFERENCE AMOUNT	%	
	ACTUAL	ESTIMATE	DIFFERENCE	ACTUAL	ESTIMATE	DIFFERENCE				
	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT				
1 COMMODITY (Pipeline)	11,827	12,177	(350)	52,287	69,875	-17,588	-33.7	-17,588	-25.28	
2 NO NOTICE SERVICE	3,227	0	3,227	9,377	8,879	498	5.3	498	7.26	
3 SWING SERVICE	2,352	0	2,352	0	0	2,352	0	0	ERR	
4 COMMODITY (Other)	275,483	253,950	21,533	1,242,105	1,064,452	177,653	14.4	177,653	-25.37	
5 DEMAND	133,887	164,088	(30,201)	554,360	832,875	-278,515	-50.2	-278,515	-12.36	
6 OTHER	(5,485)	0	(5,485)	(565,944)	0	(565,944)	0	(565,944)	ERR	
7 COMMODITY (General)	0	0	0	0	0	0	0	0	ERR	
8 DEMAND	0	0	0	0	0	0	0	0	ERR	
9	0	0	0	0	0	0	0	0	ERR	
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0	0	0	0	0	ERR	
11 TOTAL COST	(1+2+3+4+5+6+10) - (7+8+9)	431,173	(8,002)	1,274,987	2,378,181	-1,103,194	-46.4	-1,103,194	-48.34	
12 NET UNBILLED	421,371	0	421,371	0	0	421,371	0	421,371	ERR	
13 COMPANY USE	378	898	(520)	2,330	2,774	-444	-15.7	-444	-15.79	
14 TOTAL THERM SALES	489,070	839,068	(349,998)	2,543,307	2,908,347	-365,040	-14.3	-365,040	-14.35	
<b>THERMS PURCHASED</b>										
15 COMMODITY (Pipeline)	1,658,830	1,688,000	(29,170)	6,170,020	7,919,527	-1,749,507	-28.4	-1,749,507	-22.60	
16 NO NOTICE SERVICE	485,000	0	485,000	1,260,000	50,000	1,210,000	0	1,210,000	2660.00	
17 SWING SERVICE	8,600	0	8,600	8,800	0	8,800	0	8,800	ERR	
18 COMMODITY (Other)	1,435,560	1,688,000	(252,440)	8,341,510	8,105,182	236,328	2.8	236,328	-21.76	
19 DEMAND	8,410,800	5,305,340	3,105,460	18,548,760	18,700,380	-151,620	-0.8	-151,620	17.06	
20 OTHER	0	0	0	0	0	0	0	0	ERR	
21 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	ERR	
22 DEMAND	0	0	0	0	0	0	0	0	ERR	
23	0	0	0	0	0	0	0	0	ERR	
24 TOTAL PURCHASES	(1+17+18+20) - (21+22)	1,688,000	(12,000)	6,350,300	8,105,182	-1,754,882	-27.8	-1,754,882	-21.85	
25 NET UNBILLED	1,444,420	0	1,444,420	0	0	1,444,420	0	1,444,420	ERR	
26 COMPANY USE	1,482	2,800	(1,318)	8,875	8,800	75	0.8	75	-20.74	
27 TOTAL THERM SALES	1,507,851	1,693,300	(185,449)	6,484,732	8,096,382	-1,611,650	-24.8	-1,611,650	-19.78	
<b>CENTS PER THERM</b>										
28 COMMODITY (Pipeline)	0.00719	0.00719	0.00000	0.00719	0.00854	-0.00135	-1.9	-0.00135	-3.40	
29 NO NOTICE SERVICE	0.00894	0.00000	0.00894	0.00894	0.00000	0.00894	0.00000	0.00894	ERR	
30 SWING SERVICE	0.26578	0.00000	0.26578	0.26578	0.00000	0.26578	0.00000	0.26578	ERR	
31 COMMODITY (Other)	0.19190	0.15044	0.04146	0.19587	0.20508	-0.00921	-4.7	-0.00921	-4.82	
32 DEMAND	0.02068	0.02068	0.00000	0.02068	0.02068	0.00000	0.00000	0.00000	ERR	
33 OTHER	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
34 COMMODITY (Pipeline)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
35 DEMAND	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
36	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
37 TOTAL COST OF PURCHASES	(1+17+18+20) - (21+22)	0.25484	0.03600	0.20077	0.29317	-0.09240	-36.5	-0.09240	-31.52	
38 NET UNBILLED	0.25506	0.20271	0.05235	0.20271	0.33481	-0.13210	-65.2	-0.13210	ERR	
39 COMPANY USE	0.27945	0.25464	0.02481	0.19831	0.31573	-0.11742	-59.2	-0.11742	ERR	
40 TOTAL COST OF THERMS SOLD	(11/27) (EST 37)	0.08232	0.08232	0.08232	0.08232	0.00000	0.00000	0.00000	ERR	
41 TRUE-UP	(40+41)	0.36177	0.02446	0.27663	0.37549	-0.09886	-34.3	-0.09886	ERR	
42 TOTAL COST OF GAS		1.00378	0.00000	1.00378	1.00378	0.00000	0.00000	0.00000	ERR	
43 REVENUE TAX FACTOR		0.38313	0.33643	0.38313	0.27668	0.10645	34.9	0.10645	ERR	
44 PCA FACTOR ADJUSTED FOR TAXES (42+43)		0.36500	0.33600	0.36500	0.31700	0.04800	13.2	0.04800	ERR	
45 PCA FACTOR (ROUNDED TO NEAREST .001)		0.36500	0.33600	0.36500	0.31700	0.04800	13.2	0.04800	ERR	

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

SCHEDULE A-2  
(REVISED 6/08/94)

FOR THE PERIOD OF: APRIL 94 Through MARCH 95

	CURRENT MONTH: JULY 1994				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
<b>TRUE-UP CALCULATION</b>								
1 PURCHASED GAS COST	272,350	253,950	(18,400)	-0.07246	660,432	1,664,452	1004020	0.6032136
2 TRANSPORTATION COST (A)line 11 - line 4 & 6)	149,021	176,223	27,202	0.154362	614,536	711,729	97,193	0.136559
3 TOTAL	421,371	430,173	8,802	0.020462	1,274,968	2,376,181	1,101,213	0.4634382
4 FUEL REVENUES (NET OF REVENUE TAX)	489,070	630,068	149,998	0.234713	2,543,207	2,969,347	426,140	0.1435129
5 TRUE-UP (COLLECTED) OR REFUNDED	(190,044)	(190,044)	0	0	(760,176)	(760,176)	0	0
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	299,026	449,024	149,998	0.334052	1,783,031	2,209,171	426,140	0.1928957
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(122,345)	18,851	141,196	7.490082	508,063	(167,010)	(675,073)	4.0421141
8 INTEREST PROVISION - THIS PERIOD (21)	903	(612)	(1,515)	2.475993	(1,734)	(6,609)	0	0
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	208,076	(282,245)	(490,321)	1.737218	(989,826)	(660,519)	0	0
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	190,044	190,044	0	0	760,176	760,176	0	0
10a FLEX RATE REFUND (if applicable)	0	0	0	ERR	0	0	0	ERR
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	276,679	(73,962)	(350,641)	4.740826	276,679	(73,962)	(350,641)	4.7408329

<b>INTEREST PROVISION</b>				
12 BEGINNING TRUE-UP AND INTEREST PROVISION (%)	208,076	(282,245)	(490,321)	1.737218
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	275,775	(73,350)	(349,125)	4.75972
14 TOTAL (12+13)	483,851	(355,595)	(839,446)	2.360681
15 AVERAGE (50% OF 14)	241,926	(177,798)	(419,723)	2.360681
16 INTEREST RATE - FIRST DAY OF MONTH	0.04500	0.03900	-0.006	-0.15385
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.04460	0.04360	-0.001	-0.02294
18 TOTAL (16+17)	0.08960	0.08260	-0.007	-0.08475
19 AVERAGE (50% OF 18)	0.04480	0.04130	-0.0035	-0.08475
20 MONTHLY AVERAGE (19/12 Months)	0.00373	0.00344	-0.00029	-0.08475
21 INTEREST PROVISION (15x20)	903	-612	-1515.11	2.475993

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

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TRANSPORTATION PURCHASES  
SYSTEM SUPPLY AND END USE

ACTUAL FOR THE PERIOD OF:  
PRESENT MONTH: JULY 94

APRIL 94

Through

MARCH 95

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			
JL 94	FGT	ARIZONA	FTS		533,200	533,200		1,381	23,093	2,453	5.05
	FGT	FRANKLIN	FTS		250,690	250,690		649	10,857	1,153	5.05
	FGT	MID-FLORIDA	FTS		206,950	206,950		536	8,963	952	5.05
	TENN GAS	SYS-SUPPLY	FTS	1,513,467		1,547,520	299,504	3,920	65,548	6,962	24.84
	END-USERS	SYS-SUPPLY	FTS	83,060		84,930	15,987	215	3,597	382	24.27
	FGT	CASH-OUT	BALANCING	50,060		50,060	12,904				25.77
	FGT	ALERT DAY	FTS	8,850		8,850	2,352				26.57
<b>TOTAL</b>				<b>1,655,437</b>	<b>990,840</b>	<b>2,682,200</b>	<b>330,727</b>	<b>6,701</b>	<b>112,059</b>	<b>11,902</b>	<b>16.95</b>

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FOR THE PERIOD OF: APRIL 94 Through MARCH 95

	CURRENT MONTH: JULY 94				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>THERM SALES (FIRM)</b>								
RESIDENTIAL	346,353	381,420	35,075	0.10127	1,878,944	2,183,009	304,065	0.161828
COMMERCIAL	791,366	797,834	6,468	0.00817	3,318,498	3,330,528	12,030	0.003625
COMMERCIAL LARGE VOL. 1	76,519	217,150	140,631	1.83786	826,517	1,078,755	252,238	0.305182
INDUSTRIAL	76,659	98,000	21,341	0.27839	297,106	413,000	115,894	0.390076
TRANSPORTATION	1,097,341	1,398,100	300,759	0.27408	4,902,559	5,535,200	632,641	0.129043
	0	0	0	ERR	0	0	0	ERR
<b>TOTAL FIRM</b>	<b>2,388,238</b>	<b>2,892,512</b>	<b>504,274</b>	<b>0.21115</b>	<b>11,223,624</b>	<b>12,540,492</b>	<b>1,316,868</b>	<b>0.11733</b>
<b>THERM SALES (INTERRUPTIBLE)</b>								
SMALL INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
MEDIUM INTERRUPTIBLE	216,954	500,000	283,046	1.30464	652,694	1,600,000	947,306	1.451378
LARGE INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
<b>TOTAL INTERRUPTIBLE</b>	<b>216,954</b>	<b>500,000</b>	<b>283,046</b>	<b>1.30464</b>	<b>652,694</b>	<b>1,600,000</b>	<b>947,306</b>	<b>1.451378</b>
<b>TOTAL THERM SALES</b>	<b>2,605,192</b>	<b>3,392,512</b>	<b>787,320</b>	<b>0.30221</b>	<b>11,876,318</b>	<b>14,140,492</b>	<b>2,264,174</b>	<b>0.190645</b>
<b>NUMBER OF CUSTOMERS (FIRM)</b>					<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>			
RESIDENTIAL	24,830	24,600	(230)	(0.00926)	26,290	24,953	(1,336)	-0.05087
COMMERCIAL	2,017	2,065	48	0.02380	2,261	2,077	(184)	-0.08128
COMMERCIAL LARGE VOL. 1	8	9	1	0.12500	8	9	1	0.09375
COMMERCIAL LARGE VOL. 2	0	0	0	ERR	0	0	0	ERR
INDUSTRIAL	2	3	1	0.50000	2	3	1	0.375
TRANSPORTATION	5	6	1	0.20000	5	6	1	0.15
<b>TOTAL FIRM</b>	<b>26,862</b>	<b>26,683</b>	<b>(179)</b>	<b>(0.00666)</b>	<b>28,566</b>	<b>27,047</b>	<b>(1,519)</b>	<b>-0.05318</b>
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>					<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>			
SMALL INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
MEDIUM INTERRUPTIBLE	1	3	2	2.00000	2	3	1	0.50000
LARGE INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
<b>TOTAL INTERRUPTIBLE</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>2.00000</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>0.50000</b>
<b>TOTAL CUSTOMERS</b>	<b>26,863</b>	<b>26,686</b>	<b>(177)</b>	<b>(0.00659)</b>	<b>28,568</b>	<b>27,050</b>	<b>(1,518)</b>	<b>(0.05314)</b>
<b>THERM USE PER CUSTOMER</b>								
RESIDENTIAL	14	15.5	2	0.11157	71	87	16	0.22410
COMMERCIAL	392	386.4	(5)	(0.01526)	1,468	1,604	136	0.09241
COMMERCIAL LARGE VOL. 1	9,565	24,127.8	14,563	1.52254	103,315	123,286	19,972	0.19331
COMMERCIAL LARGE VOL. 2	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
TRANSPORTATION	219,468	233,017	13,548	0.06173	980,512	962,643	(17,868)	(0.01822)
MEDIUM INTERRUPTIBLE	216,954	166,667	(50,287)	(0.23179)	326,347	533,333	206,986	0.63425
LARGE INTERRUPTIBLE	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR

ACTUAL FOR THE PERIOD OF: APRIL 94 through MARCH 95

AL A	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
<b>1 AVERAGE BTU CONTENT OF GAS PURCHASED</b>												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0414	1.0414	1.0403	1.0355	0	0	0	0	0	0	0	0
<b>2 PRESSURE CORRECTION FACTOR</b>												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.98	14.98	14.98	14.98	0	0	0	0	0	0	0	0
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	0	0	0	0	0	0	0	0
PRESSURE CORRECTION FACTOR (a/b) psia	1.0170	1.0170	1.0170	1.0170	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
<b>3 BILLING FACTOR</b>												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.059	1.059	1.058	1.053	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
<b>WAMA CITY</b>												
<b>1 AVERAGE BTU CONTENT OF GAS PURCHASED</b>												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0414	1.0414	1.0403	1.0355	0	0	0	0	0	0	0	0
<b>2 PRESSURE CORRECTION FACTOR</b>												
a. DELIVERY PRESSURE OF GAS SOLD psia	15.09	15.09	15.09	15.09	0	0	0	0	0	0	0	0
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	0	0	0	0	0	0	0	0
PRESSURE CORRECTION FACTOR (a/b) psia	1.024	1.024	1.024	1.024	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
<b>3 BILLING FACTOR</b>												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.067	1.067	1.066	1.061	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR

**SCHEDULE A-1**  
**COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE**  
**OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR**  
**ESTIMATED FOR THE PERIOD OF:**

APRIL 94 Through MARCH 95

REVISED 6/26/94

	CURRENT MONTH		AUGUST 1994		PERIOD TO DATE		DIFFERENCE AMOUNT	DIFFERENCE %
	ACTUAL	ORIGINAL ESTIMATE	ACTUAL	ORIGINAL ESTIMATE	ACTUAL	ORIGINAL ESTIMATE		
<b>COST OF GAS PURCHASED</b>								
1 COMMOBITY (Pipeline)	12,338	16,561	(4,223)	102,012	64,825	102,012	(37,187)	-36.65
2 NO NOTICE SERVICE	3,227	3,277	(50)	18,754	12,804	18,754	(5,950)	-31.73
3 SWING SERVICE	0	0	0	0	2,352	0	2,352	0.00
4 COMMOBITY (Other)	379,781	365,370	14,411	2,402,005	1,621,608	2,402,005	(780,397)	-32.48
5 DEMAND (Est Includes 1, Lines 5 & 6)	112,081	155,869	(43,788)	769,882	667,271	769,882	(102,611)	-13.33
6 OTHER PGA REFUND & ONLY Revenue Sharing FGI	(2,833)	0	(2,833)	0	(546,927)	0	(546,927)	0.00
<b>LESS END-USE CONTRACT</b>								
7 COMMOBITY (Pipeline)	0	0	0	0	0	0	0	0.00
8 DEMAND	0	0	0	0	0	0	0	0.00
9	0	0	0	0	0	0	0	0.00
10 Second Year Month Purchase Adj. (OPTIONAL)	0	0	0	0	0	0	0	0.00
11 TOTAL COST	505,023	561,197	(56,174)	3,262,713	1,779,091	3,262,713	(1,483,622)	-45.84
12 NET UNBILLED	336	0	336	0	2,874	0	2,874	0.00
13 COMPANY USE	530,954	561,195	(30,241)	3,262,713	3,094,181	3,262,713	(178,532)	-5.47
14 TOTAL THERM SALES	1,889,570	1,887,734	1,836	10,372,016	7,815,560	10,372,016	(2,556,456)	-24.68
<b>THERMS PURCHASED</b>								
15 COMMOBITY (Pipeline)	485,000	5,000	480,000	75,000	1,845,000	75,000	1,770,000	2360.00
16 NO NOTICE SERVICE	0	0	0	0	8,850	0	8,850	0.00
17 SWING SERVICE	1,878,810	1,712,756	166,054	10,508,211	8,312,120	10,508,211	(2,196,091)	-20.88
18 COMMOBITY (Other)	3,501,350	3,082,840	418,510	15,214,320	13,051,020	15,214,320	(2,163,300)	-14.21
19 DEMAND	0	0	0	0	0	0	0	0.00
20 OTHER	1,970,810	1,712,756	258,054	10,508,211	8,330,870	10,508,211	(2,177,341)	-20.72
<b>LESS END-USE CONTRACT</b>								
21 COMMOBITY (Pipeline)	1,430	3,000	(1,570)	12,100	8,405	12,100	(3,695)	-30.54
22 DEMAND	1,559,817	1,709,756	(150,939)	10,484,111	8,153,649	10,484,111	(2,330,462)	-22.20
23	0	0	0	0	0	0	0	0.00
24 TOTAL PURCHASES	3,961,607	3,598,556	363,051	20,886,327	16,207,075	20,886,327	(4,679,252)	-22.38
25 NET UNBILLED	0	0	0	0	0	0	0	0.00
26 COMPANY USE	0	0	0	0	0	0	0	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	3,961,607	3,598,556	363,051	20,886,327	16,207,075	20,886,327	(4,679,252)	-22.38
<b>CENTS PER THERM</b>								
28 COMMOBITY (Pipeline)	0.00726	0.00893	(0.00167)	0.00963	0.00826	0.00963	(0.00137)	-14.84
29 NO NOTICE SERVICE	0.00004	0.00540	(0.00536)	0.00004	0.00004	0.00004	0.00000	0.00
30 SWING SERVICE	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00
31 COMMOBITY (Other)	0.18271	0.22500	(0.04229)	0.185	0.185	0.22863	(0.04363)	-19.05
32 DEMAND	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00
33 OTHER	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00
<b>LESS END-USE CONTRACT</b>								
34 COMMOBITY Pipeline	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	0.00
36	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00
37 TOTAL COST OF PURCHASES	0.25628	0.32766	(0.07138)	0.214	0.214	0.31341	(0.09941)	-31.74
38 NET UNBILLED	0.23636	0.23700	(0.00064)	0.318	0.318	0.32264	(0.00464)	-1.43
39 COMPANY USE	0.30443	0.30443	0.00000	0.314	0.314	0.314	0.00000	0.00
40 TOTAL COST OF THERMS SOLD	0.82232	0.82232	0.00000	0.82232	0.82232	0.82232	0.00000	0.00
41 TRUE-UP	(40.44)	(40.44)	0.00000	(40.44)	(40.44)	(40.44)	0.00000	0.00
42 TOTAL COST OF GAS	0.38675	0.38675	0.00000	0.38675	0.38675	0.38675	0.00000	0.00
43 REVENUE TAX FACTOR	1.00376	1.00376	0.00000	1.00376	1.00376	1.00376	0.00000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.38820	0.41152	(0.02332)	0.39271	0.39271	0.39271	0.00000	0.00
45 PGA FACTOR ROUNDED TO NEAREST .001	0.38800	0.412	(0.024)	0.392	0.392	0.392	0.000	0.00

COMPANY WEST FLORIDA NATURAL GAS CO. SCHEDULE A-1 (A)  
 OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR (REVISED 6/20/94)  
 ESTIMATED FOR THE PERIOD OF APRIL 04 THROUGH MARCH 05

CURRENT MONTH	APRIL 04		MARCH 05		PERIOD TO DATE		DIFFERENCE AMOUNT	DIFFERENCE %
	ACTUAL	REVISED ESTIMATE	ACTUAL	REVISED ESTIMATE	ACTUAL	REVISED ESTIMATE		
<b>COST OF GAS PURCHASED</b>								
1 COMMODITY (Pipeline)	12,338	10,572	1,766	18,707	84,625	80,547	-1,522	-19.77
2 NO NOTICE SERVICE	3,227	0	3,227	0	12,804	8,920	3,875	43.40
3 SWING SERVICE	0	0	0	0	2,352	0	2,352	0.00
4 COMMODITY (Other)	379,781	236,448	143,313	81	1,621,868	1,800,900	-279,034	-14.68
5 DEMAND	112,081	12,921	99,160	0	681,271	754,748	-73,477	-11.56
6 OTHER	(2,982)	0	(2,982)	0	(568,927)	0	(568,927)	0.00
<b>LESS END-USE CONTRACT</b>								
7 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0.00
8 DEMAND	0	0	0	0	0	0	0	0.00
9	0	0	0	0	0	0	0	0.00
10 Second Month Purchase Avg. (OPTIONAL)	0	0	0	0	0	0	0	0.00
11 TOTAL COST	505,023	368,941	136,082	37	1,779,991	2,745,122	-965,131	-35.18
12 NET UNBILLED	0	0	0	0	0	0	0	0.00
13 COMPANY USE	338	1,071	(733)	0	2,874	3,785	-1,111	-29.35
14 TOTAL THERM SALES	530,364	369,912	160,451	0	3,084,181	3,530,542	-602,381	-13.21
<b>TERMS PURCHASED</b>								
15 COMMODITY (Pipeline)	1,690,570	1,470,330	220,240	18	7,825,500	8,380,857	-154,297	-18.60
16 NO NOTICE SERVICE	495,000	0	495,000	0	1,845,000	50,000	1,795,000	2590.00
17 SWING SERVICE	0	0	0	0	8,850	8,850	0	0.00
18 COMMODITY (Other)	1,870,810	1,561,830	308,980	26	8,312,120	8,667,022	-135,602	-14.02
19 DEMAND	3,501,260	7,028,320	(3,527,060)	(50)	23,051,020	23,728,700	-677,680	-2.86
20 OTHER	0	0	0	0	0	0	0	0.00
<b>LESS END-USE CONTRACT</b>								
21 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0.00
22 DEMAND	0	0	0	0	0	0	0	0.00
23	0	0	0	0	0	0	0	0.00
24 TOTAL PURCHASES	1,870,810	1,561,830	308,980	26	8,320,870	9,067,022	-134,602	-13.92
25 NET UNBILLED	1,000	3,000	(2,000)	0	8,405	11,800	-3,395	-28.77
26 COMPANY USE	1,858,917	1,558,830	100,087	0	8,153,640	9,055,222	-150,157	-15.55
27 TOTAL THERM SALES	3,640,727	3,121,160	519,567	0	16,037,821	16,416,044	-378,223	-2.31
<b>CENTS PER THERM</b>								
28 COMMODITY (Pipeline)	(113)	(113)	0	0	0.00028	0.00058	-0.00030	-3.73
29 NO NOTICE SERVICE	(216)	(216)	0	0	0.00084	0.17658	-0.17574	-98.11
30 SWING SERVICE	(177)	(177)	0	0	0.30576	0.00000	0.27	0.00
31 COMMODITY (Other)	(119)	(119)	0	0	0.10512	0.10064	0.00448	-0.77
32 DEMAND	(219)	(219)	0	0	0.03865	0.03181	0.00684	-8.99
33 OTHER	(220)	(220)	0	0	0.00000	0.00000	0.00000	0.00
<b>LESS END-USE CONTRACT</b>								
34 COMMODITY Pipeline	(121)	(121)	0	0	0.00000	0.00000	0.00000	0.00
35 DEMAND	(222)	(222)	0	0	0.21362	0.28387	-0.07025	-24.67
36	(223)	(223)	0	0	0.31814	0.32078	-0.00264	-0.82
37 TOTAL COST OF PURCHASES	(1129)	(1129)	0	0	0.28372	0.28372	0.00000	0.00
38 NET UNBILLED	(1279)	(1279)	0	0	0.21831	0.28307	-0.06476	-23.12
39 COMPANY USE	(1279)	(1279)	0	0	0.08232	0.08232	0.00000	0.00
40 TOTAL COST OF THERMS SOLD	(1127)	(1127)	0	0	0.30063	0.30629	-0.00566	-1.83
41 TRUE-UP	(6-7)	(6-7)	0	0	1.00376	1.00376	0.00000	0.00
42 TOTAL COST OF GAS	(40+41)	(40+41)	0	0	0.30176	0.30176	0.00000	0.00
43 REVENUE TAX FACTOR	(42+43)	(42+43)	0	0	0.30700	0.30700	0.00000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42+43)	(42+43)	(42+43)	0	0	0.06680	0.06680	0.00000	0.00
45 PGA FACTOR ROUNDED TO NEAREST 001	(42+43)	(42+43)	0	0	0.06680	0.06680	0.00000	0.00

PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION SCHEDULE A - 1 SUPPORTING DETAIL		FOR THE PERIOD OF: APRIL 94 THROUGH MARCH 95 CURRENT MONTH: AUGUST 1994		INVOICE AMOUNT	COST PER THERM
COMMODITY (Pipeline)	THERMS				
1 Commodity Pipeline - Scheduled FTS	2,913,870		21,068	0.00723	
2 Commodity Pipeline - Scheduled ITS					
3 No Notice Commodity Adjustment	68,170		490	0.00719	
4 Commodity Adjustments Recalc of Jun Inv (FGT)					
5 Commodity Adjustments Billed to End-Users	(1,282,470)		(9,221)	0.00719	
6 Commodity Adjustments					
7					
8 TOTAL COMMODITY (Pipeline) SWING SERVICE	1,659,570		12,338	0.00726	
9 Swing Service - Scheduled					
10 Alert Day Volumes - FGT					
11 Operational Floor Order Volumes - FGT					
12 Less Alert Day Volumes Direct Billed to Others					
13 Other					
14 Other					
15					
16 TOTAL SWING SERVICE	0		0	0.00000	
COMMODITY OTHER					
17 Commodity Other - Scheduled FTS	1,603,740		302,449	0.18859	
18 Commodity Other - Scheduled ITS N/A					
19 Imbalance Cashout - FGT	270,800		57,081	0.21300	
20 Imbalance Cashout - Other Shippers					
21 Imbalance Cashout - Transporting Customers	84,670		11,059	0.17100	
22 Commodity Adjustments Okaloosa Sales Gas	31,400		8,572	0.27300	
23 Sales Gas					
24 TOTAL COMMODITY (Other)	1,979,610		379,761	0.19271	
DEMAND					
25 Demand (Pipeline) Entitlement	4,248,240		183,991	0.04331	
26 Less Relinquished to End-Users					
27 Less Relinquished Off System	(1,300,750)		(56,335)	0.04331	
28 Less Demand Billed to Others	(1,282,470)		(55,544)	0.04331	
29 Other Okaloosa Line - Reservation	232,500		32,500	0.14000	
30 Other No Notice - Reservation					
31 Other Tenn Gas Mkt - Reservation	1,603,740		8,019	0.00500	
32 TOTAL DEMAND	3,501,260		112,681	0.03218	
OTHER					
33 Revenue Sharing - FGT			(2,983)		
34 Peak Shaving					
35 Other Additional PGA Refund & FGT Refund					
36 Other					
37 Other					
38 Other					
39 Other					
40 TOTAL OTHER					

15-00-01

FOR THE PERIOD OF: APRIL 94 Through MARCH 95

	CURRENT MONTH: AUGUST 1994				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
<b>TRUE-UP CALCULATION</b>								
1 PURCHASED GAS COST	376,777	236,448	(140,329)	-0.59349	1,037,209	1,900,900	863,691	0.454359
2 TRANSPORTATION COST (Alline 11 - line 4 & 6)	128,245	132,493	4,248	0.032059	742,781	844,222	101,441	0.1201592
3 TOTAL	505,023	368,941	(136,082)	-0.36884	1,779,990	2,745,122	965,132	0.3515807
4 FUEL REVENUES (NET OF REVENUE TAX)	520,954	561,195	40,241	0.071706	3,064,161	3,530,542	466,381	0.1320988
5 TRUE-UP (COLLECTED) OR REFUNDED	(190,044)	(190,044)	0	0	(950,220)	(950,220)	0	0
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	330,910	371,151	40,241	0.108423	2,113,941	2,580,322	466,381	0.1807451
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(174,113)	2,210	176,323	79.78414	333,951	(164,800)	(498,751)	3.0264046
8 INTEREST PROVISION - THIS PERIOD (21)	1,101	76	(1,024)	-13.4279	(633)	(6,533)	0	0
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	276,679	(73,962)	(350,641)	4.740826	(989,826)	(660,510)		0
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	190,044	190,044	0	0	950,220	950,220	0	0
10a FLEX RATE REFUND (if applicable)	0	0	0	ERR	0	0	0	ERR
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	293,711	118,368	(175,343)	-1.48133	293,711	118,368	(175,343)	-1.481342
<b>INTEREST PROVISION</b>								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	276,679	(73,962)	(350,641)	4.740826				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	292,610	118,292	(174,318)	-1.47363				
14 TOTAL (12+13)	569,289	44,330	(524,959)	-11.8421				
15 AVERAGE (50% OF 14)	284,645	22,165	(262,480)	-11.8421				
16 INTEREST RATE - FIRST DAY OF MONTH	0.04460	0.03900	-0.0056	-0.14359				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.04820	0.04360	-0.0046	-0.1055				
18 TOTAL (16+17)	0.09280	0.08260	-0.0102	-0.12349				
19 AVERAGE (50% OF 18)	0.04640	0.04130	-0.0051	-0.12349				
20 MONTHLY AVERAGE (19/12 Months)	0.00387	0.00344	-0.00043	-0.12349				
21 INTEREST PROVISION (15x20)	1101	76	(1024.34)	-13.4279				

\* 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: AUGUST 94

APRIL 94

Through

MARCH 95

DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRJ/FUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
AUG 94	FGT	ARIZONA	FTS		533,200	533,200		1,381	23,093	2,453	5.05
	FGT	STONE	FTS		275,170	275,170		713	11,918	1,266	5.05
	FGT	FRANKLIN	FTS		248,110	248,110		643	10,746	1,141	5.05
	FGT	MID-FLORIDA	FTS		225,990	225,990		585	9,788	1,040	5.05
	TENN GAS	SYS-SUPPLY	FTS	1,568,450		1,603,740	302,449	4,062	67,930	7,215	24.33
	END-USERS	SYS-SUPPLY	FTS	63,250		64,670	11,059	164	2,739	291	22.53
	BOOKOUT	SYS-BALANCING	FTS	270,800		270,600	57,681				21.30
<b>TOTAL</b>				1,902,500	1,282,470	3,221,680	371,189	7,548	126,213	13,405	15.86

FOR THE PERIOD OF: APRIL 94 Through MARCH 95

MONTH: AUGUST 94

(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
TENN GAS MKT	ZONE 1 POOL	1,250	1,222	38,750	37,897	1.71	1.75
TENN GAS MKT	ZONE 2 POOL	1,900	1,858	58,900	57,604	1.78	1.82
TENN GAS MKT	ZONE 3 POOL	2,023	1,979	62,724	61,344	1.84	1.88
VARIOUS	END-USER BUYBACK	N/A	N/A	6,467	6,325	1.71	1.75
VARIOUS	BALANCING-BOOKOUT	N/A	N/A	27,080	27,080	2.13	2.13
TOTAL				193,921	190,250		
<u>WEIGHTED AVERAGE</u>						1.83	1.87

NOTE: PIPELINE TRANSPORTATION CHARGES ARE NOT INCLUDED

Exhibit No. \_\_\_\_\_  
 Docket No. 940003-CU  
 West Florida Natural Gas Co  
 (TG-1)  
 Page \_\_\_\_\_ of \_\_\_\_\_

FOR THE PERIOD OF: APRIL 94 Through MARCH 95

	CURRENT MONTH: AUGUST 94				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>THERM SALES (FIRM)</b>								
RESIDENTIAL	370,568	333,082	(37,486)	(0.10116)	2,249,512	2,516,091	266,579	0.118505
COMMERCIAL	601,127	678,607	77,480	0.12889	3,919,625	4,009,135	89,510	0.022836
COMMERCIAL LARGE VOL. 1	168,924	204,035	35,111	0.20785	995,441	1,282,790	287,349	0.288665
INDUSTRIAL	83,402	102,000	18,598	0.22299	380,508	515,000	134,492	0.353454
TRANSPORTATION	1,480,529	1,398,100	(82,429)	(0.05568)	6,333,088	6,933,300	550,212	0.086198
	0	0	0	ERR	0	0	0	ERR
TOTAL FIRM	2,704,550	2,715,824	11,274	0.00417	13,928,174	15,256,316	1,328,142	0.095357
<b>THERM SALES (INTERRUPTIBLE)</b>								
SMALL INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
INTERRUPTIBLE	434,896	350,000	(84,896)	(0.19521)	1,087,590	1,950,000	862,410	0.792955
LARGE INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
TOTAL INTERRUPTIBLE	434,896	350,000	(84,896)	(0.19521)	1,087,590	1,950,000	862,410	0.792955
TOTAL THERM SALES	3,139,446	3,065,824	(73,622)	(0.02345)	15,015,764	17,206,316	2,190,552	0.145883
<b>NUMBER OF CUSTOMERS (FIRM)</b>					<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>			
RESIDENTIAL	24,662	24,600	(62)	(0.00251)	25,964	24,862	(1,082)	-0.04169
COMMERCIAL	1,994	2,060	66	0.03310	2,207	2,074	(134)	-0.06061
COMMERCIAL LARGE VOL. 1	9	9	0	0.00000	8	9	1	0.073171
COMMERCIAL LARGE VOL. 2	0	0	0	ERR	0	0	0	ERR
INDUSTRIAL	3	3	0	0.00000	2	3	1	0.272727
TRANSPORTATION	6	6	0	0.00000	5	6	1	0.115385
TOTAL FIRM	26,674	26,678	4	0.00015	28,187	26,973	(1,214)	-0.04308
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>					<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>			
SMALL INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
INTERRUPTIBLE	3	3	0	0.00000	2	3	1	0.36364
LARGE INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
TOTAL INTERRUPTIBLE	3	3	0	0.00000	2	3	1	0.36364
TOTAL CUSTOMERS	26,677	26,681	4	0.00015	28,190	26,976	(1,214)	(0.04305)
<b>THERM USE PER CUSTOMER</b>								
RESIDENTIAL	15	13.5	(1)	(0.09889)	87	101	14	0.16716
COMMERCIAL	301	329.4	28	0.09272	1,776	1,933	158	0.08884
COMMERCIAL LARGE VOL. 1	18,769	22,670.6	3,901	0.20785	121,395	145,772	24,376	0.20080
COMMERCIAL LARGE VOL. 2	0	0	0	ERR	ERR	ERR	ERR	ERR
TRANSPORTATION	246,755	233,017	(13,738)	(0.05568)	1,227,517	1,195,397	(32,120)	(0.02617)
INTERRUPTIBLE	144,965	116,667	(28,299)	(0.19521)	494,359	650,000	155,641	0.31483
LARGE INTERRUPTIBLE	0	0	0	ERR	ERR	ERR	ERR	ERR

CONVERSION FACTOR CALCULATION												
SCHEDULE A-8 (REVISED 4/19/83)												
ACTUAL FOR THE PERIOD OF: APRIL 84 through MARCH 85												
DC/A	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												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia												
b. DELIVERY PRESSURE OF GAS PURCHASED psia												
PRESSURE CORRECTION FACTOR (a/b) psia												
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR												
PANAMA CITY												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED ÷ AVERAGE BTU CONTENT												
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia												
b. DELIVERY PRESSURE OF GAS PURCHASED psia												
PRESSURE CORRECTION FACTOR (a/b) psia												
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR												

COMPANY:

## FINAL FUEL OVER/UNDER RECOVERY

SCHEDULE A-7  
(REVISED 8/19/93)

FOR THE PERIOD:      APRIL 94      Through      MARCH 95

1 TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2 Line 3	2,103,456
2 TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	A-2 Line 6	2,304,027
3 ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD (2-1)		200,571
4 INTEREST PROVISION ACTUAL OVER/UNDER RECOVERY	A-2 Line 8	690
5 FOR THE PERIOD (3+4)		201,261
6 LESS: ESTIMATED/ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD OCTOBER 93 Through MARCH 94 (From Schedule E-2) WHICH WAS INCLUDED IN THE CURRENT APRIL 94 Through MARCH 95 PERIOD	E-4 Line 4 Col.4	(32,788)
7 FINAL FUEL OVER/UNDER RECOVERY TO BE INCLUDED IN THE PROJECTED APRIL 95 Through MARCH 96 PERIOD (5-6)		234,049

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE  
 OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
 ESTIMATED FOR THE PERIOD OF:

SCHEDULE A-1  
 (REVISED 6/8/94)

APRIL 94 Through MARCH 95

	CURRENT MONTH		SEPTEMBER 1994		PERIOD TO DATE		DIFFERENCE AMOUNT	DIFFERENCE %
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE		
<b>COST OF GAS PURCHASED</b>								
1 COMMOODTY (Pipeline)	8,808	16,440	(7,632)	(48.44)	73,431	118,452	(45,021)	-38.01
2 NO NOTICE SERVICE	3,123	3,173	(50)	(1.58)	15,927	21,927	(6,000)	-27.36
3 SWING SERVICE	0	0	0	0.00	2,352	0	2,352	0.00
4 C COMMOODTY (Other)	208,000	261,061	(53,061)	(20.33)	1,829,888	2,792,126	(962,238)	-34.48
5 DEMAND (GA includes E1, Lines 3 & 9)	100,713	150,958	(50,245)	(33.32)	778,994	920,840	(141,846)	-15.62
6 OTHER PGM REFUND 3 ONLY Revenue Sharing F/GT	(8,196)	0	(8,196)	(0.00)	(595,122)	0	(595,122)	0.00
<b>LESS END-USE CONTRACT</b>								
7 COMMOODTY (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	223,440	561,632	(338,192)	(60.22)	2,103,457	3,854,345	(1,750,888)	-45.43
12 NET UNBILLED	205	1,088	(883)	(81.16)	2,878	5,004	(2,126)	-42.47
13 COMPANY USE	260,130	561,632	(301,502)	(53.52)	3,444,291	3,854,320	(410,029)	-10.64
14 TOTAL THERM SALES (net of Revenue Tax)	1,224,760	1,656,599	(431,839)	(26.07)	9,050,350	11,528,812	(2,478,462)	-21.43
<b>THERMS PURCHASED</b>								
15 COMMOODTY (Pipeline)	450,000	5,000	445,000	8,900.00	2,205,000	60,000	2,145,000	2768.75
16 NO NOTICE SERVICE	0	0	0	0.00	8,850	0	8,850	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMOODTY (Other)	1,377,140	1,700,264	(323,124)	(23.32)	9,836,350	12,508,475	(2,672,125)	-20.82
19 DEMAND	2,823,000	2,863,200	(40,200)	(1.42)	26,874,110	18,187,530	8,686,580	48.34
20 OTHER	0	0	0	0.00	0	0	0	0.00
<b>LESS END-USE CONTRACT</b>								
21 COMMOODTY (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 PURCHASES	1,377,140	1,700,264	(323,124)	(19.00)	9,868,110	12,508,475	(2,640,365)	-20.55
25 NET UNBILLED	1,395	3,200	(1,805)	(56.41)	8,600	15,300	(6,700)	-35.89
26 COMPANY USE	1,267,726	1,697,064	(429,338)	(33.52)	9,421,377	12,181,175	(2,759,798)	-22.72
27 TOTAL THERM SALES (24-26 Estimated Only)	0.00719	0.00903	(0.00184)	(20.58)	0.00811	0.00963	(0.00152)	-15.29
<b>CENTS PER THERM</b>								
28 COMMOODTY (Pipeline)	0.00684	0.00340	0.00344	98.81	0.00884	0.27409	(0.26525)	-87.47
29 NO NOTICE SERVICE	0.00000	0.00000	0.00000	0.00	0.26576	0.00000	0.26576	0.00
30 SWING SERVICE	0.15105	0.32000	(0.16895)	(11.19)	0.188	0.22882	(0.04082)	-17.47
31 COMMOODTY (Other)	0.03028	0.00000	0.03028	100.00	0.029	0.05000	(0.021)	-42.44
32 DEMAND	0.00000	0.00000	0.00000	0.00	0.000	0.00000	0.000	0.00
33 OTHER	0.00000	0.00000	0.00000	0.00	0.000	0.00000	0.000	0.00
<b>LESS END-USE CONTRACT</b>								
34 COMMOODTY Pipeline	0.00000	0.00000	0.00000	0.00	0.000	0.00000	0.000	0.00
35 DEMAND	0.00000	0.00000	0.00000	0.00	0.000	0.00000	0.000	0.00
36	0.00000	0.00000	0.00000	0.00	0.000	0.00000	0.000	0.00
37 TOTAL COST OF PURCHASES	0.23488	0.32032	(0.08544)	(26.32)	0.217	0.31376	(0.09676)	-31.31
38 NET UNBILLED	0.00000	0.00000	0.00000	0.00	0.000	0.00000	0.000	0.00
39 COMPANY USE	0.25515	0.34000	(0.08485)	(33.26)	0.304	0.32706	(0.023)	-7.06
40 TOTAL COST OF THERMS SOLD	0.48993	0.66032	(0.17039)	(30.51)	0.521	0.64082	(0.11972)	-18.84
41 TRUE-UP	0.08232	0.08232	0.00000	0.00	0.08232	0.08232	0.00000	0.00
42 TOTAL COST OF GAS	0.33476	0.41264	(0.07788)	(23.42)	0.307	0.39808	(0.09108)	-22.34
43 REVENUE TAX FACTOR	1.00376	1.00376	0.00000	0.00	1.00376	1.00376	0.00000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42*43)	0.33874	0.41419	(0.07545)	(18.22)	0.307	0.39954	(0.09254)	-23.24
45 PGA FACTOR ROUNDED TO NEAREST .001	0.33900	0.414	(0.075)	(18.12)	0.307	0.40000	(0.093)	-23.25

COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED FOR THE PERIOD OF: APRIL 24 Through MARCH 25

COST OF GAS PURCHASED	CURRENT MONTH: SEPTEMBER					PERIOD TO DATE				
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ERR	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ERR
			AMOUNT	%				AMOUNT	%	
1 COMMODITY (Pipeline)	7,808	9,484	(1,676)	-7.15	73,431	90,031	(16,600)	-18.44	ERR	-18.44
2 NO NOTICE SERVICE	3,123	0	3,123	ERR	15,927	8,929	6,998	78.37	ERR	78.37
3 SWNG SERVICE	0	0	0	ERR	2,352	0	2,352	0.00	ERR	0.00
4 COMMODITY (Other)	208,020	183,770	24,250	13	1,829,886	2,084,870	(254,984)	-12.22	ERR	-12.22
5 DEMAND	108,713	111,520	(2,807)	(7)	778,984	868,268	(89,284)	-10.31	ERR	-10.31
6 OTHER	8,190	0	8,190	ERR	(595,123)	0	-595,123	0.00	ERR	0.00
<b>LESS END-USE CONTRACT</b>										
7 COMMODITY (Pipeline)	0	0	0	ERR	0	0	0	0.00	ERR	0.00
8 DEMAND	0	0	0	ERR	0	0	0	0.00	ERR	0.00
9	0	0	0	ERR	0	0	0	0.00	ERR	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	ERR	0	0	0	0.00	ERR	0.00
11 TOTAL COST (1+2+3+4+5+6+10) - (7+8+9)	323,488	304,774	18,800	6	2,103,457	3,049,809	(946,352)	-31.03	ERR	-31.03
12 NET UNBILLED	0	0	0	ERR	0	0	0	0.00	ERR	0.00
13 COMPANY USE	205	1,088	(883)	(72)	2,979	4,873	(1,894)	-38.87	ERR	-38.87
14 TOTAL THERM SALES	380,130	581,833	(181,503)	(32)	3,444,291	4,092,175	(647,884)	-15.83	ERR	-15.83
<b>THERMS PURCHASED</b>										
15 COMMODITY (Pipeline) Billing Determinants Only	1,224,780	1,319,000	(94,240)	(7)	9,050,350	10,708,857	(1,658,507)	-15.49	ERR	-15.49
16 NO NOTICE SERVICE Billing Determinants Only	450,000	0	450,000	ERR	2,295,000	50,000	2,245,000	4400.00	ERR	4400.00
17 SWNG SERVICE Commodity	0	0	0	ERR	8,850	0	8,850	0.00	ERR	0.00
18 COMMODITY (Other) Commodity	1,377,140	1,287,000	(90,140)	(1)	9,888,290	11,064,022	(1,175,732)	-12.43	ERR	-12.43
19 DEMAND Billing Determinants Only	3,823,080	4,042,700	(219,620)	(10)	28,874,110	27,771,400	1,102,710	3.95	ERR	3.95
20 OTHER Commodity	0	0	0	ERR	0	0	0	0.00	ERR	0.00
<b>LESS END-USE CONTRACT</b>										
21 COMMODITY (Pipeline)	0	0	0	ERR	0	0	0	0.00	ERR	0.00
22 DEMAND	0	0	0	ERR	0	0	0	0.00	ERR	0.00
23	0	0	0	ERR	0	0	0	0.00	ERR	0.00
24 TOTAL PURCHASES (+17+18+20) - (21+22)	1,377,140	1,287,000	(90,140)	(1)	9,888,110	11,064,022	(1,175,912)	-12.35	ERR	-12.35
25 NET UNBILLED	0	0	0	ERR	0	0	0	0.00	ERR	0.00
26 COMPANY USE	1,305	3,300	(1,995)	(56)	9,800	15,000	(5,200)	-34.67	ERR	-34.67
27 TOTAL THERM SALES (24-26 Estimated Only)	1,287,728	1,293,800	(6,072)	(0)	9,421,377	11,049,022	(1,627,645)	-14.73	ERR	-14.73
<b>CENTS PER THERM</b>										
28 COMMODITY (Pipeline) (1/15)	0.00719	0.00719	-0.00000	(0.00)	0.00811	0.00841	-0.00	-2.49	ERR	-2.49
29 NO NOTICE SERVICE (2/16)	0.00884	0.00000	0.00884	ERR	0.00884	0.17858	-0.17	-98.11	ERR	-98.11
30 SWNG SERVICE (2/17)	0.00000	0.00000	0.00000	ERR	0.26578	0.00000	0.27	0.00	ERR	0.00
31 COMMODITY (Other) (4/18)	0.15105	0.13155	0.01950	14.83	0.18886	0.18842	0.00	0.23	ERR	0.23
32 DEMAND (5/19)	0.00028	0.00750	(0.00722)	(9.77)	0.02913	0.03119	-0.00	-8.62	ERR	-8.62
33 OTHER (6/20)	ERR	ERR	ERR	ERR	0.00000	ERR	ERR	ERR	ERR	ERR
<b>LESS END-USE CONTRACT</b>										
34 COMMODITY Pipeline (7/21)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
35 DEMAND (8/22)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
36 (9/23)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
37 TOTAL COST OF PURCHASES (11/24)	0.23488	0.21818	0.01670	7.86	0.21889	0.27506	(0.05617)	-21.32	ERR	-21.32
38 NET UNBILLED (12/25)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
39 COMPANY USE (13/26)	0.21864	0.34000	(0.12136)	(35.89)	0.30398	0.32487	(0.02089)	-8.43	ERR	-8.43
40 TOTAL COST OF THERMS SOLD (11/27) (EST 37)	0.25515	0.21818	0.03697	16.96	0.22326	0.27506	(0.05180)	-19.01	ERR	-19.01
41 TRUE-UP (E-2)	0.08232	0.08232	0.00000	0.00	0.08232	0.08232	0.00	0.00	ERR	0.00
42 TOTAL COST OF GAS (40+41)	0.33747	0.30048	0.03699	12.31	0.30558	0.35798	(0.05240)	-14.64	ERR	-14.64
43 REVENUE TAX FACTOR	1.00378	1.00378	0.00000	0.00	1.00378	1.00378	0.00	0.00	ERR	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.33874	0.30181	0.03693	12.31	0.30873	0.35932	(0.05059)	-14.64	ERR	-14.64
45 PGA FACTOR: ROUNDED TO NEAREST 001	0.33900	0.30200	0.03700	12.25	0.30700	0.35900	(0.05200)	-14.68	ERR	-14.68

COMPANY: WEST FLORIDA NATURAL GAS CO.

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

FOR THE PERIOD OF: APRIL 94                      Through                      MARCH 95  
CURRENT MONTH: SEPTEMBER 1994

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	2,646,330	19,027	0.00719
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment	(101,330)	(729)	0.00719
4 Commodity Adjustments Recalc of Jun Inv (FGT)			
5 Commodity Adjustments Billed to End-Users	(1,320,240)	(9,493)	0.00719
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	1,224,760	8,806	0.00719
<b>SWING SERVICE</b>			
9 Swing Service - Scheduled			
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	0	0	0.00000
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS	1,279,640	187,859	0.14681
18 Commodity Other - Scheduled ITS N/A			
19 Imbalance Cashout - FGT	48,860	11,541	0.23621
20 Imbalance Cashout - Other Shippers	114,290	23965.48	0.20969
21 Imbalance Cashout - Transporting Customers	78,840	11,038	0.14000
22 Commodity Adjustments Okaloosa Sales Gas	10,300	2,554	0.24800
23 Cash In Credit (FGT)	(154,790)	(28,938)	0.18695
24 TOTAL COMMODITY (Other)	1,377,140	208,020	0.15105
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement	4,111,200	178,056	0.04331
26 Less Relinquished to End-Users			
27 Less Relinquished Off System	(1,192,870)	(51,663)	0.04331
28 Less Demand Billed to Others	(1,320,240)	(57,180)	0.04331
29 Other Okaloosa Gas	225,000	31,500	0.14000
30 Other No Notice - Reservation			
31 Other Tenn Gas Mkt - Reservation	1,800,000	9,000	0.00500
32 TOTAL DEMAND	3,623,090	109,713	0.03028
<b>OTHER</b>			
33 Revenue Sharing - FGT		(6,196)	
34 Peak Shaving			
35 Other Additional PGA Refund & FGT Refund			
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER		(6,196)	

Exhibit No. \_\_\_\_\_  
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FOR THE PERIOD OF: APRIL 94 Through MARCH 95

	CURRENT MONTH: SEPTEMBER 1994				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
<b>TRUE-UP CALCULATION</b>								
1 PURCHASED GAS COST	201,624	183,770	(18,054)	-0.09824	1,239,033	2,084,670	845,637	0.4056455
2 TRANSPORTATION COST (A) line 11 - line 4 & 6)	121,642	121,004	(638)	-0.00528	864,423	965,226	100,803	0.1044346
3 TOTAL	323,466	304,774	(18,692)	-0.06133	2,103,456	3,049,896	946,440	0.3103188
4 FUEL REVENUES (NET OF REVENUE TAX)	380,130	561,633	181,503	0.32317	3,444,291	4,092,175	647,884	0.1583225
5 TRUE-UP (COLLECTED) OR REFUNDED	(190,044)	(190,044)	0	0	(1,140,264)	(1,140,264)	0	0
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	190,086	371,589	181,503	0.488451	2,304,027	2,951,911	647,884	0.2194794
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 5)	(133,380)	66,815	200,195	2.996261	200,571	(97,985)	(298,556)	3.0469611
8 INTEREST PROVISION - THIS PERIOD (21)	1,323	849	(474)	-0.55765	690	(5,684)	0	0
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	293,711	118,368	(175,343)	-1.48134	(989,826)	(660,519)	0	0
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	190,044	190,044	0	0	1,140,264	1,140,264	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)	351,698	376,076	24,379	0.064823	351,698	376,076	24,378	0.0648207
<b>INTEREST PROVISION</b>								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	293,711	118,368	(175,343)	-1.48134	* 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+7-9)	350,375	375,227	24,852	0.066232				
14 TOTAL (12+13)	644,086	493,595	(150,491)	-0.30489				
15 AVERAGE (50% OF 14)	322,043	246,798	(75,245)	-0.30489				
16 INTEREST RATE - FIRST DAY OF MONTH	0.04820	0.03900	-0.0092	-0.2359				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05040	0.04360	-0.0068	-0.15596				
18 TOTAL (16+17)	0.09860	0.08260	-0.016	-0.1937				
19 AVERAGE (50% OF 18)	0.04930	0.04130	-0.008	-0.1937				
20 MONTHLY AVERAGE (19x12 Months)	0.00411	0.00344	-0.00067	-0.1937				
21 INTEREST PROVISION (15x20)	1323	849	-473.665	-0.55765				

COMPANY: WEST FLORIDA NATURAL GAS CO.

TRANSPORTATION PURCHASES  
SYSTEM SUPPLY AND END USE

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

ACTUAL FOR THE PERIOD OF:  
PRESENT MONTH: SEPTEMBER 94

APRIL 94

Through

MARCH 95

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			
SEP 94	FGT	ARIZONA	FTS		516,000	516,000		1,336	22,348	2,374	5.05
	FGT	STONE	FTS		317,810	317,810		823	13,764	1,462	5.05
	FGT	FRANKLIN	FTS		268,260	268,260		695	11,618	1,234	5.05
	FGT	MID-FLORIDA	FTS		218,170	218,170		565	9,449	1,004	5.05
	TENN GAS	SYS-SUPPLY	FTS	1,251,482		1,279,640	187,859	3,241	54,202	5,757	20.06
	N/A	END-USER BUYBACK	FTS	77,105		78,840	11,038	200	3,339	355	19.37
	N/A	BOOKOUT/BALANCE	FTS	114,290		114,290	23,965				20.97
<b>TOTAL</b>				1,442,877	1,320,240	2,793,010	222,862	6,860	114,721	12,185	12.52

COMPANY: WEST FLORIDA NATURAL GAS CO. TRANSPORTATION SYSTEM SUPPLY

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

FOR THE PERIOD OF: APRIL 94 Through MARCH 95

MONTH: SEPTEMBER 94

(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
TENN GAS MKT	ZONE 1 POOL	1,472	1,440	44,165	43,193	1.40	1.43
TENN GAS MKT	ZONE 2 POOL	897	877	26,922	26,330	1.47	1.50
TENN GAS MKT	ZONE 3 POOL	1,896	1,854	56,877	55,625	1.52	1.55
VARIOUS	END-USER BUYBACK	VARIABLE	VARIABLE	7,884	7,711	1.40	1.43
VARIOUS	BALANCING-BOOKOUT	N/A	N/A	11,429	11,429	2.10	2.10
<b>TOTAL</b>				147,277	144,288		
				<u>WEIGHTED AVERAGE</u>		1.51	1.54

NOTE: PIPELINE TRANSPORTATION CHARGES ARE NOT INCLUDED

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West Florida Natural Gas Co.  
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FOR THE PERIOD OF: APRIL 94 Through MARCH 95

	CURRENT MONTH: SEPTEMBER 94				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>THERM SALES (FIRM)</b>								
RESIDENTIAL	358,894	350,951	(7,943)	(0.02213)	2,608,406	2,867,642	258,636	0.099155
COMMERCIAL	641,052	719,645	78,593	0.12260	4,560,677	4,726,780	166,103	0.036859
COMMERCIAL LARGE VOL. 1	177,085	205,000	27,915	0.15764	1,172,526	1,487,790	315,264	0.268876
INDUSTRIAL	78,026	120,000	41,974	0.53795	458,534	635,000	176,466	0.384848
TRANSPORTATION	1,426,770	1,353,000	(73,770)	(0.05170)	7,809,858	8,286,300	476,442	0.061005
	0	0	0	ERR	0	0	0	ERR
<b>TOTAL FIRM</b>	<b>2,681,827</b>	<b>2,748,598</b>	<b>66,769</b>	<b>0.02490</b>	<b>16,610,001</b>	<b>18,004,912</b>	<b>1,394,911</b>	<b>0.08398</b>
<b>THERM SALES (INTERRUPTIBLE)</b>								
SMALL INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
INTERRUPTIBLE	12,671	260,000	247,329	19.51930	1,100,261	2,210,000	1,109,739	1.008614
LARGE INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
TOTAL INTERRUPTIBLE	12,671	260,000	247,329	19.51930	1,100,261	2,210,000	1,109,739	1.008614
<b>TOTAL THERM SALES</b>	<b>2,694,498</b>	<b>3,008,598</b>	<b>314,098</b>	<b>0.11657</b>	<b>17,710,262</b>	<b>20,214,912</b>	<b>2,504,650</b>	<b>0.141424</b>
<b>NUMBER OF CUSTOMERS (FIRM)</b>					<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>			
RESIDENTIAL	24,629	24,800	171	0.00694	25,742	24,868	(874)	-0.03393
COMMERCIAL	1,996	2,065	69	0.03457	2,172	2,072	(100)	-0.04604
COMMERCIAL LARGE VOL. 1	9	9	0	0.00000	8	9	1	0.06
COMMERCIAL LARGE VOL. 2	0	0	0	ERR	0	0	0	ERR
INDUSTRIAL	3	3	0	0.00000	2	3	1	0.214286
TRANSPORTATION	6	6	0	0.00000	5	6	1	0.09375
<b>TOTAL FIRM</b>	<b>26,643</b>	<b>26,883</b>	<b>240</b>	<b>0.00901</b>	<b>27,930</b>	<b>26,958</b>	<b>(972)</b>	<b>-0.0348</b>
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>					<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>			
SMALL INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
INTERRUPTIBLE	1	3	2	2.00000	2	3	1	0.50000
LARGE INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
TOTAL INTERRUPTIBLE	1	3	2	2.00000	2	3	1	0.50000
<b>TOTAL CUSTOMERS</b>	<b>26,644</b>	<b>26,886</b>	<b>242</b>	<b>0.00908</b>	<b>27,932</b>	<b>26,961</b>	<b>(971)</b>	<b>(0.03476)</b>
<b>THERM USE PER CUSTOMER</b>								
RESIDENTIAL	15	14.2	(0)	(0.02887)	101	115	14	0.13776
COMMERCIAL	321	348.5	27	0.08509	2,100	2,282	182	0.08690
COMMERCIAL LARGE VOL. 1	19,676	22,777.8	3,102	0.15764	140,703	168,429	27,726	0.19705
COMMERCIAL LARGE VOL. 2	0	0	0	ERR	ERR	ERR	ERR	ERR
TRANSPORTATION	237,795	225,500	(12,295)	(0.05170)	1,464,348	1,420,509	(43,840)	(0.02994)
INTERRUPTIBLE	12,671	86,667	73,996	5.83977	550,131	736,667	186,536	0.33908
LARGE INTERRUPTIBLE	0	0	0	ERR	ERR	ERR	ERR	ERR

SCHEDULE A-6 (REVISED 8/18/93)													
CONVERSION FACTOR CALCULATION													
ACTUAL FOR THE PERIOD OF: APRIL 94 through MARCH 95													
COMPANY: WEST FLORIDA NATURAL GAS CO	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													
1.0414 1.0414 1.0403 1.0355 1.0422 1.0351 0 0 0 0 0 0 0													
2 PRESSURE CORRECTION FACTOR													
a. DELIVERY PRESSURE OF GAS SOLD psia													
14.98 14.98 14.98 14.98 14.88 14.88 0 0 0 0 0 0 0													
b. DELIVERY PRESSURE OF GAS PURCHASED psia													
14.73 14.73 14.73 14.73 14.73 14.73 0 0 0 0 0 0 0													
PRESSURE CORRECTION FACTOR (psi) psia													
1.0170 1.0170 1.0170 1.0170 1.0170 1.0170 1.0170 1.0170 1.0170 1.0170 1.0170 1.0170 1.0170 1.0170													
3 BILLING FACTOR													
BTU CONTENT x PRESSURE CORRECTION FACTOR													
1.059 1.059 1.058 1.053 1.060 1.053 1.053 1.053 1.053 1.053 1.053 1.053 1.053 1.053													
PANAMA CITY													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
THERMS PURCHASED ÷ AVERAGE BTU CONTENT													
CCF PURCHASED													
1.0414 1.0414 1.0403 1.0355 1.0422 1.0351 0 0 0 0 0 0 0													
2 PRESSURE CORRECTION FACTOR													
a. DELIVERY PRESSURE OF GAS SOLD psia													
15.09 15.09 15.09 15.09 15.09 15.09 0 0 0 0 0 0 0													
b. DELIVERY PRESSURE OF GAS PURCHASED psia													
14.73 14.73 14.73 14.73 14.73 14.73 0 0 0 0 0 0 0													
PRESSURE CORRECTION FACTOR (psi) psia													
1.0244 1.0244 1.0244 1.0244 1.0244 1.0244 1.0244 1.0244 1.0244 1.0244 1.0244 1.0244 1.0244 1.0244													
3 BILLING FACTOR													
BTU CONTENT x PRESSURE CORRECTION FACTOR													
1.067 1.067 1.068 1.061 1.068 1.060 1.060 1.060 1.060 1.060 1.060 1.060 1.060 1.060													

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE  
 OF THE PURCHASED GAS ADJUSTING COST RECOVERY FACTOR  
 ESTIMATED FOR THE PERIOD OF

APRIL 84 THROUGH MARCH 85

CURRENT MONTH	MAY 1984		PERIOD TO DATE		DIFFERENCE %	DIFFERENCE AMOUNT	%
	ACTUAL	ORIGINAL ESTIMATE	ACTUAL	ORIGINAL ESTIMATE			
<b>COST OF GAS PURCHASED</b>							
1 COMMOBITY (Pipes)	12,662	30,104	(17,442)	47,925	(17,469)	-37.05	
2 NO NOTICE SERVICE	3,227	3,426	(199)	8,929	(5,702)	-62.80	
3 SWING SERVICE	0	0	0	0	0	ERR	
4 COMMOBITY (Other)	362,277	415,026	(112,749)	752,181	(277,132)	-33.40	
5 DEMAND (Est Includes E1 Lines 5 & 6)	151,152	155,969	(4,817)	1,126,312	13,430	4.36	
6 OTHER PGA REFUND ONLY	(570,177)	0	(570,177)	306,948	(263,229)	ERR	
<b>END-USE CONTRACT</b>							
7 COMMOBITY (Pipes)	0	0	0	0	0	ERR	
8 DEMAND	0	0	0	0	0	ERR	
9	0	0	0	0	0	ERR	
10 Second Prior Month Purchase (Adj. (OFFICIAL))	0	0	0	0	0	ERR	
11 TOTAL COST	(40,856)	654,545	(695,401)	535,329	(1,160,072)	-84.13	
12 NET UNBILLED	0	0	0	0	0	ERR	
13 COMPANY USE	902	600	272	1,326	251	19.64	
14 TOTAL THERM SALES	824,105	654,526	169,579	1,721,226	1,492,400	18.00	
<b>THERMS PURCHASED</b>							
15 COMMOBITY (Pipes)	1,274,170	2,024,582	(748,412)	2,804,590	(1,782,237)	-37.05	
16 NO NOTICE SERVICE	465,000	30,000	435,000	465,000	435,000	820.00	
17 SWING SERVICE	0	0	0	0	0	ERR	
18 COMMOBITY (Other)	1,729,820	2,060,320	(330,500)	3,749,210	(1,749,210)	ERR	
19 DEMAND	5,164,620	3,082,640	2,081,980	11,234,400	6,055,840	86.69	
20 OTHER	0	0	0	0	0	ERR	
<b>END-USE CONTRACT</b>							
21 COMMOBITY (Pipes)	0	0	0	0	0	ERR	
22 DEMAND	0	0	0	0	0	ERR	
23	0	0	0	0	0	ERR	
24 TOTAL PURCHASES	1,729,820	2,060,320	(330,500)	3,749,210	(1,989,322)	-22.89	
25 NET UNBILLED	2,148	2,100	48	4,001	149	-1.21	
26 COMPANY USE	1,262,004	2,063,220	(801,216)	4,118,914	(2,856,900)	-14.99	
27 TOTAL THERM SALES (24-26 Estimated Only)	0	0	0	0	0	ERR	
<b>CENTS PER THERM</b>							
28 COMMOBITY (Pipes)	(115)	(115)	0	(115)	(115)	-0.00	
29 NO NOTICE SERVICE	(216)	(216)	0	(216)	(216)	-06.11	
30 SWING SERVICE	(17)	(17)	0	(17)	(17)	ERR	
31 COMMOBITY (Other)	(2043)	(2043)	0	(2043)	(2043)	ERR	
32 DEMAND	(20227)	(20227)	0	(20227)	(20227)	-44.09	
33 OTHER	(205)	(205)	0	(205)	(205)	ERR	
<b>END-USE CONTRACT</b>							
34 COMMOBITY (Pipes)	(721)	(721)	0	(721)	(721)	ERR	
35 DEMAND	(678)	(678)	0	(678)	(678)	ERR	
36	(1294)	(1294)	0	(1294)	(1294)	ERR	
37 TOTAL COST OF PURCHASES	(1229)	(1229)	0	(1229)	(1229)	-53.60	
38 NET UNBILLED	(1329)	(1329)	0	(1329)	(1329)	ERR	
39 COMPANY USE	(1329)	(1329)	0	(1329)	(1329)	ERR	
40 TOTAL COST OF THERMS SOLD	(1127) (EST 37)	(1127) (EST 37)	0	(1127) (EST 37)	(1127) (EST 37)	ERR	
41 TRUE-UP	(40.41)	(40.41)	0	(40.41)	(40.41)	ERR	
42 TOTAL COST OF GAS	(40.41)	(40.41)	0	(40.41)	(40.41)	ERR	
43 REVENUE TAX FACTOR	(4243)	(4243)	0	(4243)	(4243)	ERR	
44 PGA FACTOR ADJUSTED FOR TAXES (4243)	(4243)	(4243)	0	(4243)	(4243)	ERR	
45 PGA FACTOR ADJUSTED TO NEAREST 001	(4243)	(4243)	0	(4243)	(4243)	ERR	

PURCHASED GAS ADJUSTMENT  
COST RECOVERY CLAUSE CALCULATION  
2nd REVISCHEDULE A-1 SUPPORTING DETAIL

FOR THE PERIOD OF: APRIL 94                      Through                      MARCH 95  
CURRENT MONTH: MAY 1994

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS (Usage)	2,276,890	22,609.53	0.00993
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment	(150,080)	(1,490.29)	0.00993
4 Commodity Adjustments (Billed to EndUsers)	(851,640)	(8,457)	0.00993
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	1,275,170	12,662	0.00993
SWING SERVICE			
9 Swing Service - Scheduled			
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			
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS	1,357,480	277,269.00	0.20425
18 Commodity Other - Scheduled ITS N/A			
19 Imbalance Cashout - FGT	111,210	25,022.25	0.22500
20 Imbalance Cashout - Other Shippers Book-Out	109,770	27,627.74	0.25169
21 Imbalance Cashout - Transporting Customers	129,080	25,709.19	0.19920
22 Commodity Adjustments			
23 Sales Gas - Okaloosa	22,310	6,648.38	0.29800
24 TOTAL COMMODITY (Other)	1,729,830	362,278.56	0.20943
DEMAND			
25 Demand (Pipeline) Entitlement	4,248,240	183,991.27	0.04331
26 Less Relinquished to End-Users			
27 Less Relinquished Off System	(944,470)	(40,905.00)	0.04331
28 Less Demand Billed to Others	(851,640)	(36,884.53)	0.04331
29 Other Okaloosa-Reservation	232,500	32,550.00	0.14000
30 Other Tenn Gas Mkt-Reservation	2,480,000	12,400.00	0.00500
31 Other			
32 TOTAL DEMAND	5,164,630	151,151.74	0.02927
OTHER			
33 Revenue Sharing - FGT		(1,919.33)	
34 Peak Shaving			
35 Other FGT - PGA Refund		(568,258)	
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER		(570,177.33)	

FOR THE PERIOD OF: APRIL 94 Through MARCH 95

	CURRENT MONTH: MAY 1994				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
<b>TRUE-UP CALCULATION</b>								
1 PURCHASED GAS COST	(205,981)	473,026	681,007	1.433621	183,903	1,129,313	945,410	0.837155
2 TRANSPORTATION COST (A1 line 11 - line 4 & 6)	165,122	179,519	14,397	0.080198	351,427	363,110	11,683	0.0321748
3 TOTAL	(40,859)	654,545	695,404	1.062424	535,330	1,492,423	957,093	0.6413014
4 FUEL REVENUES (NET OF REVENUE TAX)	824,105	654,539	(169,566)	-0.25906	1,731,236	1,492,409	(238,827)	-0.150028
5 TRUE-UP (COLLECTED) OR REFUNDED	(190,044)	(190,044)	0	0	(380,088)	(380,088)	0	0
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	634,061	464,495	(169,566)	-0.36506	1,351,148	1,112,321	(238,827)	-0.214711
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	674,921	(190,050)	(864,971)	4.551279	815,818	(380,102)	(1,195,920)	3.1463134
8 INTEREST PROVISION - THIS PERIOD (21)	(788)	(2,281)	(1,492)	0.65439	(3,395)	(4,370)	0	0
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(661,490)	(662,616)	(1,126)	0.001699	(989,826)	(660,519)		0
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	190,044	190,044	0	0	380,088	380,088	0	0
10a FLEX RATE REFUND (if applicable)	0	0	0	ERR	0	0	0	ERR
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	202,686	(664,903)	(867,589)	1.304836	202,686	(664,903)	(867,589)	1.3048354
<b>INTEREST PROVISION</b>								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(661,490)	(662,616)	(1,126)	0.001699				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	203,475	(662,622)	(866,097)	1.307075				
14 TOTAL (12+13)	(458,015)	(1,325,238)	(867,223)	0.65439				
15 AVERAGE (50% OF 14)	(229,008)	(662,619)	(433,611)	0.65439				
16 INTEREST RATE - FIRST DAY OF MONTH	0.03900	0.03900	0	0				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.04360	0.04360	0	0				
18 TOTAL (16+17)	0.08260	0.08260	0	0				
19 AVERAGE (50% OF 18)	0.04130	0.04130	0	0				
20 MONTHLY AVERAGE (19/12 Months)	0.00344	0.00344	0	0				
21 INTEREST PROVISION (15x20)	-788	-2281	-1492.35	0.65439				

\* 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: MAY 94

APRIL 94

Through

MARCH 95

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			
'R 94	FGT	ARIZONA	FTS		549,000	549,000		1,422	23,777	4,030	5.32
	FGT	STONE	FTS		180,000	180,000		466	7,796	1,321	5.32
	FGT	FRANKLIN	FTS		279,570	279,570		724	12,108	2,052	5.32
	FGT	MID-FLA	FTS		201,800	201,800		523	8,740	1,481	5.32
	FGT	SYS-SUPPLY	FTS	1,792,660		1,848,950	354,796	4,643	77,640	13,158	25.12
	TGM	SYS-SUPPLY	FTS	20,429		21,070	3,961	53	885	150	24.71
	FKL	SYS-SUPPLY	FTS	16,366		16,900	3,177	42	710	120	24.71
	MFL	SYS-SUPPLY	BOOK-OUT	132,460		132,460	27,949				21.10
AY 94	FGT	ARIZONA	FTS		427,010	427,010		1,106	18,494	3,134	5.32
	FGT	FRANKLIN	FTS		237,420	237,420		615	10,283	1,743	5.32
	FGT	MID-FLORIDA	FTS		187,210	187,210		485	8,108	1,374	5.32
	TENN GAS	SYS-SUPPLY	FTS	1,316,153		1,357,480	289,669	3,409	57,003	9,661	26.25
	FRANKLIN	SYS-SUPPLY	FTS	72,581		74,860	14,822	188	3,143	533	24.71
	MID-FLA	SYS-SUPPLY	FTS	38,773		39,990	7,918	100	1,679	285	24.71
	CLAIRSON	SYS-SUPPLY	FTS	14,210		14,210	2,969				20.89
	MG NAT GAS	SYS-SUPPLY	BOOK-OUT	70,100		70,100	18,016				25.70
	CITRUS WORLD	SYS-SUPPLY	BOOK-OUT	39,670		39,670	9,612				24.23
	FGT	SYS-SUPPLY	CASH-OUT	111,210		111,210	25,022				22.50
TOTAL				3,624,632	2,062,010	5,788,910	757,911	13,776	230,366	39,042	17.75



FOR THE PERIOD OF: APRIL 94 Through MARCH 95

	CURRENT MONTH: MAY 94				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>THERM SALES (FIRM)</b>								
RESIDENTIAL	1,233,425	493,110	(740,315)	-0.6002108	1,916,342	1,418,725	(497,617)	-0.25967
COMMERCIAL	2,091,666	759,624	(1,332,042)	-0.636833	3,098,021	1,832,494	(1,265,527)	-0.4085
COMMERCIAL LARGE VOL. 1	1,209,671	266,858	(942,813)	-0.7793962	1,454,966	625,608	(829,358)	-0.57002
INDUSTRIAL	67,461	105,000	37,539	0.55645484	140,131	205,000	64,869	0.462917
TRANSPORTATION	979,332	1,398,100	418,768	0.42760576	2,704,668	2,784,100	79,432	0.029368
TOTAL FIRM	0	0	0	ERR	0	0	0	ERR
TOTAL FIRM	5,581,555	3,022,692	(2,558,863)	-0.4584498	9,314,128	6,865,927	(2,448,201)	-0.26285
<b>THERM SALES (INTERRUPTIBLE)</b>								
SMALL INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
INTERRUPTIBLE	19,825	400,000	380,375	19.3821656	172,608	675,000	502,392	2.910595
LARGE INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
TOTAL INTERRUPTIBLE	19,825	400,000	380,375	19.3821656	172,608	675,000	502,392	2.910595
TOTAL THERM SALES	5,601,180	3,422,692	(2,178,488)	-0.3889338	9,486,736	7,540,927	(1,945,809)	-0.20511
<b>NUMBER OF CUSTOMERS (FIRM)</b>								
AVG. NO. OF CUSTOMERS PERIOD TO DATE								
RESIDENTIAL	29,695	25,048	(4,647)	-0.156491	27,579	25,255	(2,324)	-0.08425
COMMERCIAL	2,862	2,075	(787)	-0.2749825	2,480	2,087	(394)	-0.15867
COMMERCIAL LARGE VOL. 1	8	9	1	0.125	8	9	1	0.0625
COMMERCIAL LARGE VOL. 2	0	0	0	ERR	0	0	0	ERR
INDUSTRIAL	2	3	1	0.5	2	3	1	0.25
TRANSPORTATION	5	6	1	0.2	5	6	1	0.1
TOTAL FIRM	32,572	27,141	(5,431)	-0.1667383	30,074	27,358	(2,716)	-0.0903
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>								
AVG. NO. OF CUSTOMERS PERIOD TO DATE								
SMALL INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
INTERRUPTIBLE	2	3	1	0.5	3	3	1	0.2
LARGE INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
TOTAL INTERRUPTIBLE	2	3	1	0.5	3	3	1	0.2
TOTAL CUSTOMERS	32,574	27,144	(5,430)	-0.1666974	30,076	27,361	(2,715)	-0.09027
<b>THERM USE PER CUSTOMER</b>								
RESIDENTIAL	42	19.7	(22)	-0.5260404	69	56	-13.310806	-0.19156
COMMERCIAL	731	366.1	(365)	-0.4990921	1,249	878	-370.93985	-0.29694
COMMERCIAL LARGE VOL. 1	151,209	29,650.9	(121,558)	-0.8039077	181,871	73,601	-108,269.81	-0.59531
COMMERCIAL LARGE VOL. 2	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
SMALL INTERRUPTIBLE	0	0.0	0	ERR	0	0	0	ERR
INTERRUPTIBLE	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
LARGE INTERRUPTIBLE	9.813	133.3333	123.521	12.5881104	69.043	225.000	155.9568	2.258829

CONVERSION FACTOR CALCULATION

COMPANY: WEST FLORIDA NATURAL GAS CO

SCHEDULE A-0  
(REVISED 8/19/93)

ACTUAL FOR THE PERIOD OF: APRIL 94 through MARCH 95

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
OCALA												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED = AVERAGE BTU CONTENT	1.0414	1.0414	0	0	0	0	0	0	0	0	0	0
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.98	14.98	0	0	0	0	0	0	0	0	0	0
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	0	0	0	0	0	0	0	0	0	0
PRESSURE CORRECTION FACTOR (psi) psia	1.0170	1.0170	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
3 BILLING FACTOR												
BTU CONTENT * PRESSURE CORRECTION FACTOR	1.060	1.060	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR

PANAMA CITY

1 AVERAGE BTU CONTENT OF GAS PURCHASED

THERMS PURCHASED = AVERAGE BTU CONTENT  
CCF PURCHASED

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED = AVERAGE BTU CONTENT	1.0414	1.0414	0	0	0	0	0	0	0	0	0	0
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	15.00	15.00	0	0	0	0	0	0	0	0	0	0
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	0	0	0	0	0	0	0	0	0	0
PRESSURE CORRECTION FACTOR (psi) psia	1.024	1.024	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
3 BILLING FACTOR												
BTU CONTENT * PRESSURE CORRECTION FACTOR	1.067	1.067	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED PERIOD FOR THE PERIOD OF  
APRIL 84 THROUGH MARCH 85  
CURRENT MONTH

SCHEDULE A-1  
(REVISED 8/19/82)

COST OF GAS PURCHASED	PERIOD TO DATE			DIFFERENCE AMOUNT	%
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT		
1 COMMODITY (Pipeline)	29,849	40,894	(11,205)	-27.40	(11,205)
2 NO NOTICE SERVICE	0	3,503	(3,503)	-100.00	(3,503)
3 SWING SERVICE	0	0	0	0.00	0
4 COMMODITY (Other)	349,844	654,287	(304,443)	-46.41	(304,443)
5 DEMAND	223,847	210,865	12,982	6.10	12,982
6 OTHER (Revenue Sharing)	0	0	0	ENR	0
LESS END-USE CONTRACT	0	0	0	0.00	0
7 COMMODITY (Pipeline)	12,815	12,763	52	-0.34	52
8 DEMAND	54,817	60,028	(5,411)	-9.01	(5,411)
9	0	0	0	0.00	0
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0
11 TOTAL COST	578,188	837,878	(259,690)	-31.23	(259,690)
12 NET UNBILLED	627	568	59	9.40	59
13 COMPANY USE	807,131	837,879	(30,748)	-3.67	(30,748)
14 TOTAL THERM SALES	2,889,790	4,118,235	(1,228,445)	-27.40	(1,228,445)
15 COMMODITY (Pipeline)	0	20,000	(20,000)	-100.00	(20,000)
16 NO NOTICE SERVICE	0	0	0	0.00	0
17 SWING SERVICE	2,818,380	2,794,202	24,178	0.87	24,178
18 COMMODITY (Other)	7,430,200	4,369,200	3,061,000	70.08	3,061,000
19 DEMAND	0	0	0	0.00	0
20 OTHER	0	0	0	0.00	0
LESS END-USE CONTRV CT	0	0	0	0.00	0
21 COMMODITY (Pipeline)	1,270,370	1,368,000	(97,630)	-7.14	(97,630)
22 DEMAND	1,270,370	1,368,000	(97,630)	-7.63	(97,630)
23 RESERVATION (Positive)	0	0	0	0.00	0
24 TOTAL PURCHASES	2,818,380	2,814,202	4,178	0.15	4,178
25 NET UNBILLED	1,855	1,855	0	0.00	0
26 COMPANY USE	2,156,510	2,730,285	(573,775)	-26.65	(573,775)
27 TOTAL THERM SALES (ACTUAL)	0	0	0	0.00	0
28 COMMODITY (Pipeline)	0	0	0	0.00	0
29 NO NOTICE SERVICE	0	0	0	0.00	0
30 SWING SERVICE	0	0	0	0.00	0
31 COMMODITY (Other)	0	0	0	0.00	0
32 DEMAND	0	0	0	0.00	0
33 OTHER	0	0	0	0.00	0
LESS END-USE CONTRACT	0	0	0	0.00	0
34 COMMODITY Pipeline	0	0	0	0.00	0
35 DEMAND	0	0	0	0.00	0
36	0	0	0	0.00	0
37 TOTAL COST	0	0	0	0.00	0
38 NET UNBILLED	0	0	0	0.00	0
39 COMPANY USE	0	0	0	0.00	0
40 TOTAL THERM SALES	0	0	0	0.00	0
41 TRUE-UP	0	0	0	0.00	0
42 TOTAL COST OF GAS	0	0	0	0.00	0
43 REVENUE TAX FACTOR	0	0	0	0.00	0
44 PGA FACTOR ADJUSTED FOR TAXES (K2=0)	0	0	0	0.00	0
45 PGA FACTOR ROUNDED TO NEAREST .001	0	0	0	0.00	0

COMPANY

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

FOR THE PERIOD OF: APRIL 94 THROUGH MARCH 95

CURRENT MONTH: APRIL 1994

COMMODITY	(Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1	Commodity Pipeline - Scheduled FTS	3,100,810	30,791	0.00993
2	Commodity Pipeline - Scheduled ITS			
3	No Notice Commodity Adjustment	(111,020)	(1,102)	0.00993
4	Commodity Adjustments			
5	Commodity Adjustments			
6	Commodity Adjustments			
7				
8	TOTAL COMMODITY (Pipeline)	2,989,790	29,689	0.00993
<b>SWING SERVICE</b>				
9	Swing Service - Scheduled			
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			
<b>COMMODITY OTHER</b>				
17	Commodity Other - Scheduled FTS	1,848,950	354,796	0.19189
18	Commodity Other - Scheduled ITS			
19	Imbalance Cashout - FGT			
20	Imbalance Cashout - Other Shippers (BOOK-OUT)	132,460	27,949	0.21100
21	Imbalance Cashout - Transporting Customers	37,970	7,138	0.18800
22	Commodity Adjustments			
23				
24	TOTAL COMMODITY (Other)	2,019,380	389,884	0.19307
<b>DEMAND</b>				
25	Demand (Pipeline) Entitlement	4,144,200	179,485	0.04331
26	Less Relinquished to End-Users			
27	Less Relinquished Off System	(89,000)	(3,855)	0.04331
28	Less Demand Billed to Others			
29	Other NO NOTICE RESERVATION	750,000	5,205	0.00694
30	Other TENN GAS MKT RESERVATION	2,400,000	12,000	0.00500
31	Other OKALOOSA RESERVATION	225,000	31,500	0.14000
32	TOTAL DEMAND	7,430,200	224,336	0.03019
<b>OTHER</b>				
33	Revenue Sharing - FGT	N/A	(489)	N/A
34	Peak Shaving			
35	Other			
36	Other			
37	Other			
38	Other			
39	Other			
40	TOTAL OTHER			

Exhibit No. \_\_\_\_\_  
Docket No. 940003-GU  
West Florida Natural Gas Co.  
(TC-1)  
Page \_\_\_\_\_ of \_\_\_\_\_

	FOR THE PERIOD OF:		APRIL 94		Through		MARCH 95		PERIOD TO DATE	
	CURRENT MONTH: APRIL				DIFFERENCE				DIFFERENCE	
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%		
<b>TRUE-UP CALCULATION</b>										
1 PURCHASED GAS COST (Line 4, A1)	389,884	654,287	264,403	0.4041	389,884	654,287	264,403	0.4041		
2 TRANSPORTATION COST (Line 11 - Line 4, A1)	186,305	183,591	(2,714)	-0.0148	186,305	183,591	(2,714)	-0.0148		
3 TOTAL	576,188	837,878	261,690	0.3123	576,188	837,878	261,690	0.3123		
4 FUEL REVENUES (NET OF REVENUE TAX)	907,131	837,870	(69,261)	-0.0827	907,131	837,870	(69,261)	-0.0827		
5 TRUE-UP (COLLECTED) OR REFUNDED	(190,044)	(190,044)	0	0.0000	(190,044)	(190,044)	0	0.0000		
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	717,087	647,826	(69,261)	-0.1069	717,087	647,826	(69,261)	-0.1069		
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 5)	140,899	(190,052)	(330,951)	1.7414	140,899	(190,052)	(330,951)	1.7414		
8 INTEREST PROVISION - THIS PERIOD (21)	(2,607)	(2,089)	518	-0.2480	(2,607)	(2,089)	518	-0.2480		
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(989,826)	(660,519)	329,307	-0.4986	(989,826)	(660,519)	329,307	-0.4986		
10 TRUE-UP (COLLECTED) OR REFUNDED (REVERSE OF LINE 5)	190,044	190,044	0	0.0000	190,044	190,044	0	0.0000		
10a FLEX RATE REFUND (if applicable)	0	0	0	0.0000	0	0	0	0.0000		
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(661,490)	(662,616)	(1,126)	0.0017	(661,490)	(662,616)	(1,126)	0.0017		
<b>INTEREST PROVISION</b>										
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(989,826)	(660,519)	329,307	-0.4986						
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(658,883)	(660,527)	(1,644)	0.0025						
14 TOTAL (12+13)	(1,648,709)	(1,321,046)	327,663	-0.2480						
15 AVERAGE (50% OF 14)	(824,355)	(660,523)	163,832	-0.2480						
16 INTEREST RATE - FIRST DAY OF MONTH	0.03690	0.03690	0	0.0000						
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.03900	0.03900	0	0.0000						
18 TOTAL (16+17)	0.07590	0.07590	0	0.0000						
19 AVERAGE (50% OF 18)	0.03795	0.03795	0	0.0000						
20 MONTHLY AVERAGE (19/12 Months)	0.00316	0.00316	0	0.0000						
21 INTEREST PROVISION (15x20)	(2,607)	(2,089)	518.1176	-0.2480						

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





COMPANY: WEST FLORIDA NATURAL GAS CO.

TRANSPORTATION SYSTEM SUPPLY

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

FOR THE PERIOD OF:

APRIL 94

Through

MARCH 95

(A) PRODUCER/SUPPLIER	MONTH: (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
TENNGAS MKT	ZONE 1 POOL	1,789	1,734	53,663	52,029	1.88	1.94
TENNGAS MKT	ZONE 2 POOL	3,672	3,560	110,160	106,806	1.93	1.99
TENNGAS MKT	ZONE 3 POOL	702	681	21,072	20,430	1.96	2.02
TENNGAS MKT	BUYBACK FROM FRANKLIN	VARIABLE	VARIABLE	2,107	2,043	1.88	1.94
CITRUS	BUYBACK FROM MID-FLORIDA	VARIABLE	VARIABLE	1,690	1,639	1.88	1.94
MG NAT. GAS CO.	BALANCING BOOK-OUT			13,246	13,246	2.11	2.11
	TOTAL			201,938	196,193		
				WEIGHTED AVERAGE		1.93	1.99

NOTE: TRANSPORTATION CHARGES NOT INCLUDED

THERM SALES AND CUSTOMER DATA

REVISED

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

	FOR THE PERIOD OF:				Through		PERIOD TO DATE	
	CURRENT MONTH ACTUAL	APRIL ESTIMATE	DIFFERENCE AMOUNT	APRIL 94 %	MARCH 95 ACTUAL	MARCH 95 ESTIMATE	DIFFERENCE AMOUNT	DIFFERENCE %
THERM SALES (FIRM)								
RESIDENTIAL	682,917	925,615	242,698	0.3554	682,917	925,615	242,698	0.3554
COMMERCIAL	1,006,355	1,072,870	66,515	0.0661	1,006,355	1,072,870	66,514.8	0.0661
COMMERCIAL LARGE VOL. 1	245,295	318,750	113,455	0.4625	245,295	358,750	113,454.9	0.4625
INDUSTRIAL	72,670	100,000	27,330	0.3761	72,670	100,000	27,330	0.3761
TRANSPORTATION	1,725,336	1,386,000	(339,336)	-0.1967	1,725,336	1,386,000	-339,336	-0.1967
	0	0	0	0.0000	0	0	0	0.0000
TOTAL FIRM	3,732,573	3,843,235	110,662	0.0296	3,732,573	3,843,235	110,661.7	0.0296
THERM SALES (INTERRUPTIBLE)								
SMALL INTERRUPTIBLE	0	0	0	0.0000	0	0	0	0.0000
INTERRUPTIBLE	152,983	275,000	122,017	0.7976	152,983	275,000	122,017	0.7976
LARGE INTERRUPTIBLE	0	0	0	0.0000	0	0	0	0.0000
TOTAL INTERRUPTIBLE	152,983	275,000	122,017	0.7976	152,983	275,000	122,017	0.7976
TOTAL THERM SALES	3,885,556	4,118,235	232,679	0.0599	3,885,556	4,118,235	232,678.7	0.0599
NUMBER OF CUSTOMERS (FIRM)								
RESIDENTIAL	25,462	24,800	(662)	-0.0260	25,462	24,800	-662	-0.0260
COMMERCIAL	2,098	2,080	(18)	-0.0086	2,098	2,080	-18	-0.0086
COMMERCIAL LARGE VOL. 1	8	9	1	0.1250	8	9	1	0.1250
INDUSTRIAL	2	3	1	0.5000	2	3	1	0.5000
TRANSPORTATION	5	6	1	0.2000	5	5	1	0.2000
	0	0	0	0.0000	0	0	0	0.0000
TOTAL FIRM	27,575	26,898	(677)	-0.0246	27,575	26,898	-677	-0.0246
NUMBER OF CUSTOMERS (INTERRUPTIBLE)								
SMALL INTERRUPTIBLE	0	0	0	0.0000	0	0	0	0.0000
INTERRUPTIBLE	2	3	1	0.5000	2	3	1	0.5000
LARGE INTERRUPTIBLE	0	0	0	0.0000	0	0	0	0.0000
TOTAL INTERRUPTIBLE	2	3	1	0.5000	2	3	1	0.5000
TOTAL CUSTOMERS	27,577	26,901	(676)	-0.0245	27,577	26,901	-676	-0.0245
THERM USE PER CUSTOMER								
RESIDENTIAL	26.8	37.3	10.5	0.3916	26.8	37.3	10.5	0.3916
COMMERCIAL	479.7	515.8	36.1	0.0753	479.7	515.8	36.1	0.0753
COMMERCIAL LARGE VOL. 1	30,661.9	39,861.1	9,199.2	0.3000	30,661.9	39,861.1	9,199.2	0.3000
INDUSTRIAL	36,335.0	33,333.3	(3,001.7)	-0.0826	36,335.0	33,333.3	(3,001.7)	-0.0826
TRANSPORTATION	345,067.2	0.0	(345,067.2)	-1.0000	345,067.2	231,000.0	(114,067.2)	-0.3306
INTERRUPTIBLE	0.0	0.0	0.0	0.0000	0.0	142.9	142.9	0.0000
LARGE INTERRUPTIBLE	76,491.5	91,666.7	15,175.2	0.1984	76,491.5	91,666.7	15,175.2	0.1984



COMPANY: West Florida Natural Gas      COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR      REVISED SCHEDULE A-1/F  
ESTIMATED FOR THE PERIOD: October 1993 Through March 1994      (REVISED 1/16/92)

FIRM	COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE			
		ACTUAL	ORIGINAL ESTIMATE	October AMOUNT	DIFFERENCE %	ACTUAL	ORIGINAL ESTIMATE	AMOUNT	DIFFERENCE %
PIPELINE									
1 COMMODITY		348,777	0	348,777	0.00	348,777	0	348,777	ERR
2 DEMAND		66,501	0	66,501	0.00	66,501	0	66,501	ERR
3 PGA REFUND (FGT)		0	0	0	0.00	0	0	0	0.00
4 NO-NOTICE COMMODITY TRANSP		0	0	0	0.00	0	0	0	0.00
5 NO-NOTICE DEMAND TRANSP		0	430	(430)	-100.00	0	430	(430)	0.00
6 TOTAL COST OF GAS PURCHASED (1+2+3)		415,278	0	415,278	0.00	415,278	0	415,278	ERR
TRANSPORTATION SYSTEM SUPPLY									
7 COMMODITY (Pipeline)		33,620	36,343	(2,723)	-7.49	33,620	36,343	(2,723)	-7.49
8 COMMODITY (Other)		185,224	457,038	(271,814)	-59.47	185,224	457,038	(271,814)	-59.47
9 DEMAND		65,914	186,368	(120,454)	-64.63	65,914	186,368	(120,454)	-64.63
10 DEMAND (OKALOOSA)		32,550	32,550	0	0.00	32,550	32,550	0	0.00
LESS END-USE CONTRACT (ON BEHALF OF)									
11 COMMODITY Pipeline		21,014	16,893	4,121	24.39	21,014	16,893	4,121	24.39
12 DEMAND		41,198	68,808	(27,610)	-40.13	41,198	68,808	(27,610)	-40.13
13 TOTAL TRANSPORTATION COST (4+5+7+8+9+10)-(11+12)		255,096	627,028	(371,932)	-59.32	255,096	627,028	(371,932)	-59.32
14 TOTAL PIPELINE AND TRANSPORTATION (6+13)		670,374	627,028	43,346	6.91	670,374	627,028	43,346	6.91
15 Second Prior Month Purchase Adj. (OPTIONAL)		0	0	0	0.00	0	0	0	0.00
16 TOTAL COST (14+15)		670,374	627,028	43,346	6.91	670,374	627,028	43,346	6.91
17 NET UNBILLED		0	0	0	0.00	0	0	0	0.00
18 COMPANY USE		(883)	(627)	(256)	40.83	(883)	(627)	(256)	40.83
19 TOTAL SALES		520,346	627,655	(107,309)	-17.10	520,346	627,655	(107,309)	-17.10
	TERMS PURCHASED								
PIPELINE									
20 COMMODITY		1,042,290	0	1,042,290	ERR	1,042,290	0	1,042,290	ERR
21 DEMAND		2,174,650	0	2,174,650	ERR	2,174,650	0	2,174,650	ERR
22		0	0	0	0.00	0	0	0	0.00
23 NO NOTICE COMMODITY TRANSP		0	0	0	0.00	0	0	0	0.00
24 NO NOTICE DEMAND TRANSP		0	62,000	(62,000)	-100.00	0	62,000	(62,000)	0.00
25 TOTAL PURCHASED (20+22)		1,042,290	0	1,042,290	ERR	1,042,290	0	1,042,290	ERR
TRANSPORTATION SYSTEM SUPPLY									
26 COMMODITY (Pipeline)		2,174,650	3,454,660	(1,280,010)	-37.05	2,174,650	3,454,660	(1,280,010)	-37.05
27 COMMODITY (Other)		866,490	1,904,326	(1,037,836)	-54.50	866,490	1,904,326	(1,037,836)	-54.50
28 DEMAND		2,174,650	4,349,300	(2,174,650)	-50.00	2,174,650	4,349,300	(2,174,650)	-50.00
29 DEMAND (OKALOOSA)		232,500	0	232,500	0.00	232,500	0	232,500	0.00
30 FOWLER (SURCHARGE)		567,520	0	567,520	0.00	567,520	0	567,520	ERR
LESS END-USE CONTRACT (ON BEHALF OF)									
31 COMMODITY Pipeline		1,359,230	1,605,800	(246,570)	-15.35	1,359,230	1,605,800	(246,570)	-15.35
32 DEMAND		1,359,230	1,605,800	(246,570)	-15.35	1,359,230	1,605,800	(246,570)	-15.35
33		0	0	0	0.00	0	0	0	0.00
34 TOTAL TRANSPORTATION (+27 only)		866,490	1,848,860	(982,370)	-53.13	866,490	1,848,860	(982,370)	-53.13
35 TOTAL PIPELINE AND TRANSPORTATION (25+34)		1,908,780	1,848,860	59,920	3.24	1,908,780	1,848,860	59,920	3.24
36 NET UNBILLED		0	0	ERR	ERR	0	0	0	0.00
37 COMPANY USE		(2,508)	(1,850)	(658)	35.57	(2,508)	(1,850)	(658)	35.57
38 TOTAL THERM SALES		1,640,617	1,847,010	(206,393)	-11.17	1,640,617	1,847,010	(206,393)	-11.17
	CENTS PER THERM								
PIPELINE									
39 COMMODITY (1/20)		0.33463	0.00000	0.3346	ERR	0.33463	0.00000	0.33463	ERR
40 DEMAND (2/21)		0.03058	0.00000	0.0306	ERR	0.03058	0.00000	0.03058	ERR
41		0.00000	0.00000	0.0000	0.00	0.00000	0.00000	0.00000	0.00
42 OVERRUN (4/23)		0.00000	0.00000	0.0000	0.00	0.00000	0.00000	0.00000	0.00
43 OTHER PURCHASES (5/24)		0.00000	0.00694	-0.0069	-100.00	0.00000	0.00694	0.00000	0.00
44 TOTAL COST OF GAS PURCHASED (6/25)		0.39843	0.00000	0.3984	ERR	0.39843	0.00000	0.39843	ERR
TRANSPORTATION SYSTEM SUPPLY									
45 COMMODITY (Pipeline) (7/26)		0.01546	0.01052	0.0049	46.96	0.01546	0.01052	0.00494	46.96
46 COMMODITY (Other) (8/27)		0.21376	0.24000	-0.0262	-10.93	0.21376	0.24000	-0.02624	-10.93
47 DEMAND (9/28)		0.03031	0.04285	-0.0125	-29.27	0.03031	0.04285	-0.01254	-29.26
48 DEMAND (OKALOOSA)		0.14000	0.14000	0.0000	0.00	0.14000	0.14000	0.00000	0.00
49 OVERRUN (10/30)		0.05735	0.00000	0.0574	0.00	0.00000	0.00000	0.00000	0.00
LESS END-USE CONTRACT (ON BEHALF OF)									
50 COMMODITY Pipeline (11/31)		0.01546	0.01052	0.0049	46.96	0.01546	0.01052	0.00494	46.96
51 DEMAND (12/32)		0.03031	0.04285	-0.0125	-29.26	0.03031	0.04285	-0.01254	-29.26
52 TOTAL TRANSPORTATION COST (13/34)		0.29440	0.03722	0.2572	691.05	0.29440	0.03722	0.25719	691.05
53 TOTAL PIPELINE AND TRANSPORTATION (14/35)		0.35121	0.33914	0.0121	3.56	0.35121	0.33914	0.01206	3.56
54 NET UNBILLED (17/36)		0.00000	0.00000	0.0000	0.00	0.00000	0.00000	0.00000	0.00
55 COMPANY USE (18/37)		0.35207	0.33892	0.0132	3.68	0.35207	0.33892	0.01315	3.68
56 TOTAL THERM SALES (53)		0.35121	0.33982	0.0114	3.35	0.35121	0.33982	0.01138	3.35
57 TRUE-UP (E-2)		-0.03397	-0.03397	0.0000	0.00	-0.03397	-0.03397	0.00000	0.00
58 TOTAL COST OF GAS (56+57)		0.31724	0.30585	0.0114	3.72	0.31724	0.30585	0.01138	3.72
59 Second Prior Month Purchase Adj(OPTIONAL)14/38		0.00000	0.00000	0.0000	0.00	0.00000	0.00000	0.00000	0.00
60 TOTAL (58+59)		0.31724	0.30585	0.0114	3.72	0.31724	0.30585	0.01138	3.72182
61 REVENUE TAX FACTOR		1.00376	1.00376	0.0000	0.00	1.00376	1.00376	0.00000	0.00
62 PGA FACTOR ADJUSTED FOR TAXES (60x61)		0.31843	0.30700	0.0114	3.72	0.31843	0.30700	0.01143	3.72
63 PGA FACTOR ROUNDED TO NEAREST .001		0.318	0.307	0.0114	3.72	0.318	0.307	0.011	3.72

COMPANY: West Florida Natural Gas

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED FOR THE PERIOD: October 1993 Through March 1994

REVISED SCHEDULE A-1/F  
(REVISED 1/16/92)

FIRM	COST OF GAS PURCHASED	CURRENT MONTH: October				PERIOD TO DATE			
		ACTUAL	ORIGINAL ESTIMATE	AMOUNT	DIFFERENCE %	ACTUAL	ORIGINAL ESTIMATE	AMOUNT	DIFFERENCE %
PIPELINE		348,777	0	348,777	0.00	348,777	0	348,777	ERR
1 COMMODITY		66,501	0	66,501	0.00	66,501	0	66,501	ERR
2 DEMAND		0	0	0	0.00	0	0	0	0.00
3 PGA REFUND (FGT)		0	0	0	0.00	0	0	0	0.00
4 NO-NOTICE COMMODITY TRANSP		0	0	0	0.00	0	0	0	0.00
5 NO-NOTICE DEMAND TRANSP		0	430	(430)	-100.00	0	430	(430)	0.00
6 TOTAL COST OF GAS PURCHASED (1+2+3)		415,278	0	415,278	0.00	415,278	0	415,278	ERR
TRANSPORTATION SYSTEM SUPPLY									
7 COMMODITY (Pipeline)		33,620	36,343	(2,723)	-7.49	33,620	36,343	(2,723)	-7.49
8 COMMODITY (Other)		185,224	457,038	(271,814)	-59.47	185,224	457,038	(271,814)	-59.47
9 DEMAND		65,914	186,368	(120,454)	-64.63	65,914	186,368	(120,454)	-64.63
10 DEMAND (OKALOOSA)		32,550	32,550	0	0.00	32,550	32,550	0	0.00
LESS END-USE CONTRACT (ON BEHALF OF)									
11 COMMODITY Pipeline		21,014	16,893	4,121	24.39	21,014	16,893	4,121	24.39
12 DEMAND		41,198	68,808	(27,610)	-40.13	41,198	68,808	(27,610)	-40.13
13 TOTAL TRANSPORTATION COST (4+5+7+8+9+10)-(11+12)		255,096	627,028	(371,932)	-59.32	255,096	627,028	(371,932)	-59.32
14 TOTAL PIPELINE AND TRANSPORTATION (6+13)		670,374	627,028	43,346	6.91	670,374	627,028	43,346	6.91
15 Second Prior Month Purchase Adj. (OPTIONAL)		0	0	0	0.00	0	0	0	0.00
16 TOTAL COST (14+15)		670,374	627,028	43,346	6.91	670,374	627,028	43,346	6.91
17 NET UNBILLED		0	0	0	0.00	0	0	0	0.00
18 COMPANY USE		(883)	(627)	(256)	40.83	(883)	(627)	(256)	40.83
19 TOTAL SALES		520,346	627,655	(107,309)	-17.10	520,346	627,655	(107,309)	-17.10
	THERMS PURCHASED								
PIPELINE		1,042,290	0	1,042,290	ERR	1,042,290	0	1,042,290	ERR
20 COMMODITY		2,174,650	0	2,174,650	ERR	2,174,650	0	2,174,650	ERR
21 DEMAND		0	0	0	0.00	0	0	0	0.00
22		0	0	0	0.00	0	0	0	0.00
23 NO NOTICE COMMODITY TRANSP		0	0	0	0.00	0	0	0	0.00
24 NO NOTICE DEMAND TRANSP		0	62,000	(62,000)	-100.00	0	62,000	(62,000)	0.00
25 TOTAL PURCHASED (20+22)		1,042,290	0	1,042,290	ERR	1,042,290	0	1,042,290	ERR
TRANSPORTATION SYSTEM SUPPLY									
26 COMMODITY (Pipeline)		2,174,650	3,454,660	(1,280,010)	-37.05	2,174,650	3,454,660	(1,280,010)	-37.05
27 COMMODITY (Other)		866,490	1,904,326	(1,037,836)	-54.50	866,490	1,904,326	(1,037,836)	-54.50
28 DEMAND		2,174,650	4,349,300	(2,174,650)	-50.00	2,174,650	4,349,300	(2,174,650)	-50.00
29 DEMAND (OKALOOSA)		232,500	0	232,500	0.00	232,500	0	232,500	0.00
30 FOWLER (SURCHARGE)		567,520	0	567,520	0.00	567,520	0	567,520	ERR
LESS END-USE CONTRACT (ON BEHALF OF)									
31 COMMODITY Pipeline		1,359,230	1,605,800	(246,570)	-15.35	1,359,230	1,605,800	(246,570)	-15.35
32 DEMAND		1,359,230	1,605,800	(246,570)	-15.35	1,359,230	1,605,800	(246,570)	-15.35
33		0	0	0	0.00	0	0	0	0.00
34 TOTAL TRANSPORTATION (+27 only)		866,490	1,848,860	(982,370)	-53.13	866,490	1,848,860	(982,370)	-53.13
35 TOTAL PIPELINE AND TRANSPORTATION (25+34)		1,908,780	1,848,860	59,920	3.24	1,908,780	1,848,860	59,920	3.24
36 NET UNBILLED		0	0	ERR	ERR	0	0	0	0.00
37 COMPANY USE		(2,508)	(1,850)	(658)	35.57	(2,508)	(1,850)	(658)	35.57
38 TOTAL THERM SALES		1,640,617	1,847,010	(206,393)	-11.17	1,640,617	1,847,010	(206,393)	-11.17
	CENTS PER THERM								
PIPELINE		0.33463	0.00000	0.3346	ERR	0.33463	0.00000	0.33463	ERR
39 COMMODITY (1/20)		0.03058	0.00000	0.0306	ERR	0.03058	0.00000	0.03058	ERR
40 DEMAND (2/21)		0.00000	0.00000	0.0000	0.00	0.00000	0.00000	0.00000	0.00
41		0.00000	0.00000	0.0000	0.00	0.00000	0.00000	0.00000	0.00
42 OVERRUN (4/23)		0.00000	0.00000	0.0000	0.00	0.00000	0.00000	0.00000	0.00
43 OTHER PURCHASES (5/24)		0.00000	0.00694	-0.0069	-100.00	0.00000	0.00694	0.00000	0.00
44 TOTAL COST OF GAS PURCHASED (6/25)		0.39843	0.00000	0.3984	ERR	0.39843	0.00000	0.39843	ERR
TRANSPORTATION SYSTEM SUPPLY									
45 COMMODITY (Pipeline) (7/26)		0.01546	0.01052	0.0049	46.96	0.01546	0.01052	0.00494	46.96
46 COMMODITY (Other) (8/27)		0.21376	0.24000	-0.0262	-10.93	0.21376	0.24000	-0.02624	-10.93
47 DEMAND (9/28)		0.03031	0.04285	-0.0125	-29.27	0.03031	0.04285	-0.01254	-29.26
48 DEMAND (OKALOOSA)		0.14000	0.14000	0.0000	0.00	0.14000	0.14000	0.00000	0.00
49 OVERRUN (10/30)		0.05735	0.00000	0.0574	0.00	0.00000	0.00000	0.00000	0.00
LESS END-USE CONTRACT (ON BEHALF OF)									
50 COMMODITY Pipeline (11/31)		0.01546	0.01052	0.0049	46.96	0.01546	0.01052	0.00494	46.96
51 DEMAND (12/32)		0.03031	0.04285	-0.0125	-29.26	0.03031	0.04285	-0.01254	-29.26
52 TOTAL TRANSPORTATION COST (13/34)		0.29440	0.03722	0.2572	691.05	0.29440	0.03722	0.25719	691.05
53 TOTAL PIPELINE AND TRANSPORTATION (14/35)		0.35121	0.33914	0.0121	3.56	0.35121	0.33914	0.01206	3.56
54 NET UNBILLED (17/36)		0.00000	0.00000	0.0000	0.00	0.00000	0.00000	0.00000	0.00
55 COMPANY USE (18/37)		0.35207	0.33982	0.0123	3.88	0.35207	0.33982	0.01225	3.88
56 TOTAL THERM SALES (53)		0.35121	0.33982	0.0114	3.35	0.35121	0.33982	0.01138	3.35
57 TRUE-UP (E-2)		-0.03397	-0.03397	0.0000	0.00	-0.03397	-0.03397	0.00000	0.00
58 TOTAL COST OF GAS (56+57)		0.31724	0.30585	0.0114	3.72	0.31724	0.30585	0.01138	3.72
59 Second Prior Month Purchase Adj(OPTIONAL)14/38		0.0114	0.0114	0.0000	0.00	0.0114	0.0114	0.00000	0.00
60 TOTAL (58+59)		0.31724	0.30585	0.0114	3.72	0.31724	0.30585	0.01138	3.72
61 REVENUE TAX FACTOR		1.00376	1.00376	0.0000	0.00	1.00376	1.00376	0.00000	0.00
62 PGA FACTOR ADJUSTED FOR TAXES (60x61)		0.31843	0.30700	0.0114	3.72	0.31843	0.30700	0.01143	3.72
63 PGA FACTOR ROUNDED TO NEAREST .001		0.318	0.307	0.0114	3.72	0.318	0.307	0.011	3.72

COMPANY: West Florida Natural Gas

## CALCULATION OF TRUE-UP AND INTEREST PROVISION

REVISED

SCHEDULE A-2

FOR THE PERIOD OF:

October 1993

Through

March 1994

(REVISED 2/7/92)

TRUE-UP CALCULATION	ACTUAL	CURRENT MONTH:		October		ACTUAL	PERIOD TO DATE		DIFFERENCE AMOUNT	%
		ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ORIGINAL ESTIMATE		DIFFERENCE AMOUNT	%		
1 PURCHASED GAS COST - PIPELINE	415,278	(430)	(415,708)	-1.0010	415,278	(430)	(415,708)	-1.0010		
2 PURCHASED GAS COST - TRANS. & OTHER	255,096	627,458	372,362	1.4897	255,096	627,458	372,362	1.4597		
3 PURCHASED GAS COST - TOTAL (1+2)	670,374	627,028	(43,346)	-0.0647	670,374	627,028	(43,346)	-0.0647		
4 FUEL REVENUES (NET OF REVENUE TAX)	520,346	627,655	107,309	0.2062	520,346	627,655	107,309	0.2062		
5 TRUE-UP PROVISION (Collect) or Refund	101,498	101,498	0	0.0000	101,498	101,498	0	0.0000		
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	621,844	729,153	107,309	0.1726	621,844	729,153	107,309	0.1726		
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(48,530)	102,125	150,655	-3.1043	(48,530)	102,125	150,655	-3.1043		
8 INTEREST PROVISION-THIS PERIOD (21)	(2,390)	(2,311)	79	-0.0329	(2,390)	(2,311)	79	-0.0331		
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(830,971)	(876,493)	(45,522)	0.0000	(830,971)	(876,493)				
10 TRUE-UP (Collected) Or Refunded (REVERSE OF LINE 5)	(101,498)	(101,498)	0	0.0000	(101,498)	(101,498)	0	0.0000		
10a Flex Rate Refund (if applicable)	0	0	0	0.0000	0	0	0	0.0000		
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(983,389)	(878,177)	105,212	-0.1070	(983,389)	(878,177)	105,212	-0.1070		
INTEREST PROVISION										
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(830,971)	(876,493)	(45,522)	0.0548						
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(980,999)	(875,866)	105,133	-0.1072						
14 TOTAL (12+13)	(1,811,970)	(1,752,359)	59,611	-0.0329						
15 AVERAGE (50% OF 14)	(905,985)	(876,180)	29,806	-0.0329						
16 INTEREST RATE - FIRST DAY OF MONTH	3.19%	3.19%	0.00%	0.0000						
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	3.14%	3.14%	0.00%	0.0000						
18 TOTAL (16+17)	6.33%	6.33%	0.00%	0.0000						
19 AVERAGE (50% OF 18)	3.17%	3.17%	0.00%	0.0000						
20 MONTHLY AVERAGE (19/12 Months)	0.26%	0.26%	0.00%	0.0000						
21 INTEREST PROVISION (15x20)	(2,389.54)	(2,310.92)	78.61	-0.0329						

COMPANY: West Florida Natural Gas

RESIDENTIAL BILL COMPARISON  
FOR MONTHLY USAGE OF 30 THERMS

SCHEDULE A-3

COMPARISON OF ESTIMATED TO ACTUAL PERIOD OF: October 1993 Through March 1994

	OCT	NOV	DEC	JAN	FEB	MAR	AVERAGE PERIOD TO DATE
ESTIMATED							
BASE RATE REVENUE	16.76	0.00	0.00	0.00	0.00	0.00	16.7575
PGA FACTOR	0.31900	0.00000	0.00000	0.00000	0.00000	0.00000	0.319
FUEL RECOVERY REVENUE	9.57	0.00	0.00	0.00	0.00	0.00	9.57
ENERGY CONSERVATION	1.19	0.00	0.00	0.00	0.00	0.00	1.19
TOTAL REVENUE	27.52	0.00	0.00	0.00	0.00	0.00	27.52
ACTUAL							
BASE RATE REVENUE	16.76	0.00	0.00	0.00	0.00	0.00	16.7575
PGA FACTOR	0.31900	0.00000	0.00000	0.00000	0.00000	0.00000	0.319
FUEL RECOVERY REVENUE	9.57	0.00	0.00	0.00	0.00	0.00	9.57
ENERGY CONSERVATION	1.19	0.00	0.00	0.00	0.00	0.00	1.19
TOTAL REVENUE	27.52	0.00	0.00	0.00	0.00	0.00	27.52
DIFFERENCE							
BASE RATE REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PGA FACTOR cents per therm	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0
PGA REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENERGY CONSERVATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DIFFERENCE (percent)							
BASE RATE REVENUE	0	ERR	ERR	ERR	ERR	ERR	0.00
PGA FACTOR cents per therm	0.0000	ERR	ERR	ERR	ERR	ERR	0
PGA REVENUE	0.00	ERR	ERR	ERR	ERR	ERR	0.00
ENERGY CONSERVATION	0.00	ERR	ERR	ERR	ERR	ERR	0.00
TOTAL REVENUE	0.00	ERR	ERR	ERR	ERR	ERR	0.00

FOR THE MONTH OF: October

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL TOTAL THERM SALES	ORIGINAL TOTAL THERM SALES	DIFFERENCE AMOUNT	%
<b>THERM SALES (FIRM)</b>								
1 RESIDENTIAL	337,341	352,535	15,194	0.05	337,341	352,535	15,194	0.05
2 COMMERCIAL	684,281	663,811	(20,470)	-0.03	684,281	663,811	(20,470)	-0.03
4 LG COMMERCIAL	226,016	258,195	32,179	0.14	226,016	258,195	32,179	0.14
5 IND/TRANSP	1,458,326	1,793,061	334,735	0.23	1,458,326	1,793,061	334,735	0.23
6	0	0	0	0.00	0	0	0	0.00
7	0	0	0	0.00	0	0	0	0.00
8 TOTAL FIRM SALES	2,705,964	3,067,602	361,638	0.13	2,705,964	3,067,602	361,638	0.13
<b>THERM SALES (INTERRUPTIBLE)</b>								
10 INTERRUPTIBLE	293,885	449,058	155,173	0.53	293,885	449,058	155,173	0.53
11	0	0	0	0.00	0	0	0	0.00
12	0	0	0	0.00	0	0	0	0.00
13 TOTAL INT. SALES	293,885	449,058	155,173	0.53	293,885	449,058	155,173	0.53
14 TOTAL SALES	2,999,849	3,516,660	516,811	0.17	2,999,849	3,516,660	516,811	0.17
<b>NUMBER OF CUSTOMERS (FIRM)</b>								
15 RESIDENTIAL	23,925	24,800	875	0.04	23,925	24,800	875	0.04
16 COMMERCIAL	1,935	2,005	70	0.04	1,935	2,005	70	0.04
17 LG COMMERCIAL	8	?	1	0.13	8	9	1	0.13
18 IND/TRANSP	7	6	(1)	-0.14	7	6	(1)	-0.14
19	0	0	0	0.00	0	0	0	ERR
20	0	0	0	0.00	0	0	0	0.00
21 TOTAL FIRM	25,875	26,820	945	0.04	25,875	26,820	945	0.04
<b>NUMBER OF CUSTOMERS (INT.)</b>								
22 INT	3	2	(1)	-0.33	3	2	-1	-0.33
23	0	0	0	0.00	0	0	0	0.00
24	0	0	0	0.00	0	0	0	0.00
25 TOTAL INT.	3	2	(1)	-0.33	3	2	-1	-0.33
26 TOTAL CUSTOMERS	25,878	26,822	944	0.04	25,878	26,822	944	0.04
<b>THERM USE PER CUSTOMER</b>								
27 RESIDENTIAL	14.1	14.2	0	0.0	14.1	14.2	0.1	0.01
28 COMMERCIAL	353.6	331.1	(23)	(0.1)	353.6	331.1	(22.6)	-0.06
29 LG COMMERCIAL	28,252.0	28,688.3	436	0.0	28252.0	28,688.3	436.3	0.02
30 IND/TRANSP	208,332.3	298,843.5	90,511	0.4	208332.3	298,843.5	90,511.2	0.43
31	0.0	0.0	0	0.0	0.0	0.0	0.0	0.00
32	0.0	0.0	0	0.0	0.0	0.0	0.0	0.00
33 INTERRUPTIBLE	97,961.7	224,529.0	126,567	1.3	97961.7	224,529.0	126,567.3	1.29
34	0.0	0.0	0	0.0	0.0	0.0	0.0	0.00
35	0.0	0.0	0	0.0	0.0	0.0	0.0	0.00
36	97,961.7	224,529.0	126,567	1.3	97961.7	224,529.0	126,567.3	1.29



COMPANY: West Florida Natural Gas

CONVERSION FACTOR CALCULATION

SCHEDULE A-5

ACTUAL FOR THE PERIOD OF: October 1993 Through March 1994

	OCT	NOV	DEC	JAN	FEB	MAR
<b>OCALA</b>						
1 AVERAGE BTU CONTENT OF GAS PURCHASED						
THERMS PURCHASED = AVERAGE BTU CONTENT	1.0316					
-----						
CCF PURCHASED						
2 PRESSURE CORRECTION FACTOR						
a. DELIVERY PRESSURE OF GAS SOLD psia	14.98					
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73					
PRESSURE CORRECTION FACTOR (a/b) psia	1.0170					
3 BILLING FACTOR						
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.049					
<b>PANAMA CITY</b>						
1 AVERAGE BTU CONTENT OF GAS PURCHASED						
THERMS PURCHASED = AVERAGE BTU CONTENT	1.0397					
-----						
CCF PURCHASED						
2 PRESSURE CORRECTION FACTOR						
a. DELIVERY PRESSURE OF GAS SOLD psia	15.09					
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73					
PRESSURE CORRECTION FACTOR (a/b) psia	1.0244					
3 BILLING FACTOR						
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.065					

COMPANY: West Florida Natural Gas

TRANSPORTATION PURCHASES  
 SYSTEM SUPPLY AND END USE

SCHEDULE A-7  
 (REVISED 1/16/92)

ACTUAL FOR THE PERIOD OF:			October 1993 Through March 1994					COMMODITY COST		TOTAL	
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	THIRD PARTY	PIPELINE	DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	CENTS PER THERM
October	Arizona		FTS		567,300	567,300		4,255	17,047	4,663	4.58
	Stone		FTS		372,000	372,000		2,790	11,179	3,058	4.58
	Franklin		FTS		202,930	202,930		1,522	6,098	1,668	4.58
	Mid-Florida		FTS		217,000	217,000		1,628	6,521	1,784	4.58
ENT	Sys Supply		FTS	708,485	0	729,740	151,666	5,314	21,290	5,824	25.98
FKL	Sys Supply		FTS	107,070	0	110,280	22,921	803	3,217	880	25.98
OKL	Sys Supply		FTS	26,470	0	26,470	9,503		32,550		158.87

TOTAL PERIOD TO DATE				842,025	1,359,230	2,225,720	184,090	16,311	97,902	17,877	14.21
TOTAL MONTH TO DATE				842,025	1,359,230	2,225,720	184,090	16,311	97,902	17,877	14.21

\*\*Note: 1) Total Purchased volumes include 3% gross-up for fuel use where applicable.  
 System Supply volume denotes actual received. Transport charges are calculated on system supply and end-use volumes.

COMPANY: West Florida Natural Gas

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE  
 OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
 ESTIMATED FOR THE PERIOD: October 1993 Through March 1994

SCHEDULE A-1/F  
 (REVISED 1/16/92)

FIRM	COST OF GAS PURCHASED -----	CURRENT MONTH:				PERIOD TO DATE			
		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE	
				AMOUNT	%			AMOUNT	%
PIPELINE						348,777	0	348,777	ERR
1 COMMODITY		0	0	0	0.00	66,501	0	66,501	ERR
2 DEMAND		0	0	0	0.00	0	0	0	0.00
3 PGA REFUND (FGT)		0	0	0	0.00	2,470	0	2,470	ERR
4 NO-NOTICE COMMODITY TRANSP		2,470	0	2,470	0.00	7,287	1,183	6,104	515.98
5 NO-NOTICE DEMAND TRANSP		7,287	753	6,534	867.73	415,278	0	415,278	ERR
6 TOTAL COST OF GAS PURCHASED (1+2+3)		0	0	0	0.00				
TRANSPORTATION SYSTEM SUPPLY									
7 COMMODITY (Pipeline)		36,841	43,279	(6,438)	-14.88	70,461	79,622	(9,161)	-11.51
8 COMMODITY (Other)		523,682	646,010	(122,328)	-18.94	708,906	1,103,048	(394,142)	-35.73
9 DEMAND		306,763	319,190	(12,427)	-3.89	372,677	505,558	(132,881)	-26.28
10 DEMAND (OKALOOSA)		31,500	31,500	0	0.00	64,050	64,050	0	0.00
LESS END-USE CONTRACT (ON BEHALF OF)									
11 COMMODITY Pipeline		14,057	16,348	(2,291)	-14.01	35,071	33,241	1,830	5.51
12 DEMAND		57,481	66,589	(9,108)	-13.68	98,679	135,397	(36,718)	-27.12
13 TOTAL TRANSPORTATION COST (4+5+7+8+9+10)-(11+12)		837,005	957,795	(120,790)	-12.61	1,092,101	1,584,823	(492,722)	-32.52
14 TOTAL PIPELINE AND TRANSPORTATION (6+13)		837,005	957,795	(120,790)	-12.61	1,507,379	1,584,823	(77,444)	-4.89
15 Second Prior Month Purchase Adj. (OPTIONAL)		0	0	0	0.00	0	0	0	0.00
16 TOTAL COST (14+15)		837,005	957,795	(120,790)	-12.61	1,507,379	1,584,823	(77,444)	-4.89
17 NET UNBILLED		(896)	(711)	(185)	26.02	(1,779)	(1,338)	(441)	32.96
18 COMPANY USE		673,692	958,506	(284,814)	-29.71	1,194,038	1,586,161	(392,123)	-24.72
19 TOTAL SALES									
	THERMS PURCHASED								
PIPELINE		0	0	0	0.00	1,042,290	0	1,042,290	ERR
20 COMMODITY		0	0	0	0.00	2,174,650	0	2,174,650	ERR
21 DEMAND		0	0	0	0.00	0	0	0	0.00
22		0	0	0	0.00	0	0	0	0.00
23 NO NOTICE COMMODITY TRANSP		23,413	0	23,413	0.00	23,413	0	23,413	ERR
24 NO NOTICE DEMAND TRANSP		105,000	108,500	(3,500)	-3.23	105,000	170,500	(65,500)	0.00
25 TOTAL PURCHASED (20+22)		0	0	0	0.00	1,042,290	0	1,042,290	ERR
TRANSPORTATION SYSTEM SUPPLY									
26 COMMODITY (Pipeline)		3,702,737	4,113,975	(411,238)	-10.00	5,677,387	7,568,635	(1,691,248)	-22.35
27 COMMODITY (Other)		2,503,297	2,636,774	(133,477)	-5.06	3,369,787	4,541,100	(1,171,313)	-25.79
28 DEMAND		7,159,000	7,449,000	(290,000)	-3.89	9,333,650	11,798,300	(2,464,650)	-20.89
29 DEMAND (OKALOOSA)		225,000	0	225,000	0.00	457,500	0	457,500	0.00
30 FOWLER (SURCHARGE)		0	0	0	0.00	567,520	0	567,520	ERR
LESS END-USE CONTRACT (ON BEHALF OF)									
31 COMMODITY Pipeline		1,332,440	1,554,000	(221,560)	-14.26	2,691,670	3,159,800	(468,130)	-14.82
32 DEMAND		1,341,440	1,554,000	(212,560)	-13.68	2,700,670	3,159,800	(459,130)	-14.53
33		0	0	0	0.00	0	0	0	0.00
34 TOTAL TRANSPORTATION (+27 only)		2,503,297	2,559,975	(56,678)	-2.21	3,369,787	4,408,835	(1,039,048)	-23.57
35 TOTAL PIPELINE AND TRANSPORTATION (25+34)		2,503,297	2,559,975	(56,678)	-2.21	4,412,077	4,408,835	3,242	0.07
36 NET UNBILLED		0	0	0	0.00	0	0	0	0.00
37 COMPANY USE		(2,547)	(1,900)	(647)	34.05	(5,055)	(3,750)	(1,305)	34.80
38 TOTAL THERM SALES		2,119,807	2,558,075	(438,268)	-17.13	3,760,424	4,405,085	(644,661)	-14.63
	CENTS PER THERM								
PIPELINE		0.00000	0.00000	0.00000	0.00	0.33463	0.00000	0.33463	ERR
39 COMMODITY (1/20)		0.00000	0.00000	0.00000	0.00	0.03058	0.00000	0.03058	ERR
40 DEMAND (2/21)		0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
41		0.10550	0.00000	0.10550	0.00	0.10550	0.00000	0.10550	ERR
42 OVERRUN (4/23)		0.06940	0.00694	0.0625	899.99	0.06940	0.00694	0.06244	900.23
43 OTHER PURCHASES (5/24)		0.00000	0.00000	0.00000	0.00	0.39843	0.00000	0.39843	ERR
44 TOTAL COST OF GAS PURCHASED (6/25)									
TRANSPORTATION SYSTEM SUPPLY									
45 COMMODITY (Pipeline) (7/26)		0.00995	0.01052	-0.00056	-5.42	0.01199	0.01052	0.00147	13.96
46 COMMODITY (Other) (8/27)		0.20920	0.24500	-0.03580	-14.61	0.21037	0.24290	-0.03253	-13.39
47 DEMAND (9/28)		0.04285	0.04285	0.00000	0.00	0.03993	0.04285	-0.00292	-6.82
48 DEMAND (OKALOOSA)		0.14000	0.14000	0.00000	0.00	0.14000	0.14000	0.00000	0.00
49 OVERRUN (10/30)		0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
LESS END-USE CONTRACT (ON BEHALF OF)									
50 COMMODITY Pipeline (11/31)		0.01055	0.01052	0.00003	0.28	0.01303	0.01052	0.00251	23.85
51 DEMAND (12/32)		0.04285	0.04285	0.00000	0.00	0.03654	0.04285	-0.00631	-14.73
52 TOTAL TRANSPORTATION COST (13/34)		0.33436	0.02601	0.30835	1185.43	0.32409	0.03071	0.29338	955.30
53 TOTAL PIPELINE AND TRANSPORTATION (14/35)		0.33436	0.37414	-0.03978	-10.63	0.34165	0.35947	-0.01782	-4.96
54 NET UNBILLED (17/36)		0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
55 COMPANY USE (18/37)		0.35179	0.37421	-0.02242	-5.99	0.35193	0.35680	-0.00487	0.00
56 TOTAL THERM SALES (53)		0.33436	0.37470	-0.04034	-10.77	0.34165	0.36008	-0.01843	-5.12
57 TRUE-UP (E-2)		-0.03397	-0.03397	0.00000	0.00	-0.03397	-0.03397	0.00000	0.00
58 TOTAL COST OF GAS (56+57)		0.30039	0.34073	-0.04034	-11.84	0.30768	0.32611	-0.01843	-5.65
59 Second Prior Month Purchase Adj(OPTIONAL)14/38									
60 TOTAL (58+59)		0.30039	0.34073	-0.04034	-11.84	0.30768	0.32611	-0.01843	-5.6505
61 REVENUE TAX FACTOR		1.00376	1.00376	0.00000	0.00	1.00376	1.00376	0.00000	0.00
62 PGA FACTOR ADJUSTED FOR TAXES (60x61)		0.30152	0.34201	-0.04049	-11.84	0.30884	0.32733	-0.01849	-5.65
63 PGA FACTOR ROUNDED TO NEAREST .001		0.302	0.342	-0.040	-11.84	0.309	0.327	-0.018	-5.65

COMPANY: West Florida Natural Gas

## CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2  
(REVISED 2/7/92)

FOR THE PERIOD OF:

November 1993

Through

March 1994

TRUE-UP CALCULATION	ACTUAL	CURRENT MONTH:		October		ACTUAL	PERIOD TO DATE		DIFFERENCE AMOUNT	%
		ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ORIGINAL ESTIMATE		DIFFERENCE AMOUNT	%		
1 PURCHASED GAS COST - PIPELINE	0	0	0	ERR		415,278	0	(415,278)	-1.0000	
2 PURCHASED GAS COST - TRANS. & OTHER	837,005	957,795	120,790	0.1443		1,092,101	1,584,823	492,722	0.4512	
3 PURCHASED GAS COST - TOTAL (1+2)	837,005	957,795	120,790	0.1443		1,507,379	1,584,823	77,444	0.0514	
4 FUEL REVENUES (NET OF REVENUE TAX)	673,692	958,506	284,814	0.4228		1,194,038	1,586,161	392,123	0.3284	
5 TRUE-UP PROVISION (Collect) or Refund	101,498	101,498	0	0.0000		202,996	202,996	0	0.0000	
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	775,190	1,060,004	284,814	0.3674		1,397,034	1,789,157	392,123	0.2807	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(61,815)	102,209	164,024	-2.6535		(110,345)	204,334	314,679	-2.8518	
8 INTEREST PROVISION-THIS PERIOD (21)	(2,791)	(2,301)	491	-0.1758		(5,181)	(4,612)	569	-0.1098	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(983,389)	(878,177)	105,212	0.0000		(830,971)	(876,493)			
10 TRUE-UP (Collected) Or Refunded (REVERSE OF LINE 5)	(101,498)	(101,498)	0	0.0000		(202,996)	(202,996)	0	0.0000	
10a Flex Rate Refund (if applicable)	0	0	0	0.0000		0	0	0	0.0000	
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(1,149,493)	(879,767)	269,727	-0.2346		(1,149,493)	(879,767)	269,726	-0.2346	
INTEREST PROVISION										
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(983,389)	(878,177)	105,212	-0.1070						
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(1,146,702)	(877,466)	269,236	-0.2348						
14 TOTAL (12+13)	(2,130,091)	(1,755,643)	374,448	-0.1758						
15 AVERAGE (50% OF 14)	(1,065,046)	(877,822)	187,224	-0.1758						
16 INTEREST RATE - FIRST DAY OF MONTH	3.14%	3.14%	0.00%	0.0000						
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	3.15%	3.15%	0.00%	0.0000						
18 TOTAL (16+17)	6.29%	6.29%	0.00%	0.0000						
19 AVERAGE (50% OF 18)	3.15%	3.15%	0.00%	0.0000						
20 MONTHLY AVERAGE (19/12 Months)	0.26%	0.26%	0.00%	0.0000						
21 INTEREST PROVISION (15x20)	(2,791.31)	(2,300.62)	490.68	-0.1758						

COMPANY: West Florida Natural Gas

RESIDENTIAL BILL COMPARISON  
FOR MONTHLY USAGE OF 30 THERMS

SCHEDULE A-3

COMPARISON OF ESTIMATED TO ACTUAL PERIOD OF: October 1993 Through March 1994

	OCT	NOV	DEC	JAN	FEB	MAR	AVERAGE PERIOD TO DATE
ESTIMATED							
BASE RATE REVENUE	16.76	16.76	0.00	0.00	0.00	0.00	16.7575
PGA FACTOR	0.31900	0.31900	0.00000	0.00000	0.00000	0.00000	0.319
FUEL RECOVERY REVENUE	9.57	9.57	0.00	0.00	0.00	0.00	9.57
ENERGY CONSERVATION	1.19	1.19	0.00	0.00	0.00	0.00	1.19
TOTAL REVENUE	27.52	27.52	0.00	0.00	0.00	0.00	27.52
ACTUAL							
BASE RATE REVENUE	16.76	16.76	0.00	0.00	0.00	0.00	16.7575
PGA FACTOR	0.31900	0.31900	0.00000	0.00000	0.00000	0.00000	0.319
FUEL RECOVERY REVENUE	9.57	9.57	0.00	0.00	0.00	0.00	9.57
ENERGY CONSERVATION	1.19	1.19	0.00	0.00	0.00	0.00	1.19
TOTAL REVENUE	27.52	27.52	0.00	0.00	0.00	0.00	27.52
DIFFERENCE							
BASE RATE REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PGA FACTOR cents per therm	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0
PGA REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENERGY CONSERVATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DIFFERENCE (percent)							
BASE RATE REVENUE	0	0	ERR	ERR	ERR	ERR	0.00
PGA FACTOR cents per therm	0.0000	0.0000	ERR	ERR	ERR	ERR	0
PGA REVENUE	0.00	0.00	ERR	ERR	ERR	ERR	0.00
ENERGY CONSERVATION	0.00	3.00	ERR	ERR	ERR	ERR	0.00
TOTAL REVENUE	0.00	0.00	ERR	ERR	ERR	ERR	0.00

FOR THE MONTH OF: November

THERM SALES (FIRM)	ACTUAL	CURRENT MONTH		DIFFERENCE	%	PERIOD TO DATE		DIFFERENCE	%
		ORIGINAL ESTIMATE	AMOUNT			ACTUAL TOTAL THERM SALES	ORIGINAL		
1 RESIDENTIAL	644,144	682,531	38,388	0.06	981,485	1,035,066	53,581	0.05	
2 COMMERCIAL	757,613	705,626	(51,987)	-0.07	1,441,894	1,369,437	(72,457)	-0.05	
4 LG COMMERCIAL	383,507	308,627	(74,880)	-0.20	609,523	566,822	(42,701)	-0.07	
5 IND/TRANSP	1,272,182	1,723,865	451,683	0.36	2,730,508	3,516,926	786,418	0.29	
6	0	0	0	0.00	0	0	0	0.00	
7	0	0	0	0.00	0	0	0	0.00	
8 TOTAL FIRM SALES	3,057,445	3,420,649	363,204	0.12	5,763,410	6,488,251	724,841	0.13	
THERM SALES (INTERRUPTIBLE)					TOTAL THERM SALES				
10 INTERRUPTIBLE	241,960	753,326	511,366	2.11	535,845	1,202,384	666,539	1.24	
11	0	0	0	0.00	0	0	0	0.00	
12	0	0	0	0.00	0	0	0	0.00	
13 TOTAL INT. SALES	241,960	753,326	511,366	2.11	535,845	1,202,384	666,539	1.24	
14 TOTAL SALES	3,299,405	4,173,975	874,570	0.27	6,299,255	7,690,635	1,391,380	0.22	
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
15 RESIDENTIAL	24,021	24,900	879	0.04	23,973	24,850	877	0.04	
16 COMMERCIAL	1,952	2,025	73	0.04	1,944	2,015	72	0.04	
17 LG COMMERCIAL	10	9	(1)	-0.10	9	9	0	0.00	
18 IND/TRANSP	6	7	1	0.17	7	7	0	0.00	
19	0	0	0	0.00	0	0	0	ERR	
20	0	0	0	0.00	0	0	0	0.00	
21 TOTAL FIRM	25,989	26,941	952	0.04	25,932	26,881	949	0.04	
NUMBER OF CUSTOMERS (INT.)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
22 INT	2	2	0	0.00	3	2	-1	-0.20	
23	0	0	0	0.00	0	0	0	0.00	
24	0	0	0	0.00	0	0	0	0.00	
25 TOTAL INT.	2	2	0	0.00	3	2	-0.5	-0.20	
26 TOTAL CUSTOMERS	25,991	26,943	952	0.04	25,935	26,883	948	0.04	
THERM USE PER CUSTOMER									
27 RESIDENTIAL	26.8	27.4	1	0.0	40.9	41.7	0.7	0.02	
28 COMMERCIAL	388.1	348.5	(40)	(0.1)	741.9	679.6	(62.3)	-0.08	
29 LG COMMERCIAL	38,350.7	34,291.9	(4,059)	(0.1)	67724.8	62,980.2	(4,744.6)	-0.07	
30 IND/TRANSP	212,030.3	246,266.4	34,236	0.2	420078.2	541,065.5	120,987.4	0.29	
31	0.0	0.0	0	0.0	0.0	0.0	0.0	0.00	
32	0.0	0.0	0	0.0	0.0	0.0	0.0	0.00	
33 INTERRUPTIBLE	120,980.0	376,663.0	255,683	2.1	214338.0	601,192.0	386,854.0	1.80	
34	0.0	0.0	0	0.0	0.0	0.0	0.0	0.00	
35	0.0	0.0	0	0.0	0.0	0.0	0.0	0.00	
36	120,980.0	376,663.0	255,683	2.1	214338.0	601,192.0	386,854.0	1.80	

COMPANY: West Florida Natural Gas

CONVERSION FACTOR CALCULATION

SCHEDULE A-5

ACTUAL FOR THE PERIOD OF: October 1993 Through March 1994

OCALA	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED						
THERMS PURCHASED = AVERAGE BTU CONTENT	1.0316	1.0315				
-----						
CCF PURCHASED						
2 PRESSURE CORRECTION FACTOR						
a. DELIVERY PRESSURE OF GAS SOLD psia	14.98	14.98				
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73				
PRESSURE CORRECTION FACTOR (a/b) psia	1.0170	1.0170				
3 BILLING FACTOR						
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.049	1.049				
PANAMA CITY	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED						
THERMS PURCHASED = AVERAGE BTU CONTENT	1.0397	1.0410				
-----						
CCF PURCHASED						
2 PRESSURE CORRECTION FACTOR						
a. DELIVERY PRESSURE OF GAS SOLD psia	15.09	15.09				
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73				
PRESSURE CORRECTION FACTOR (a/b) psia	1.0244	1.0244				
3 BILLING FACTOR						
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.065	1.066				

COMPANY: West Florida Natural Gas

TRANSPORTATION PURCHASES  
 SYSTEM SUPPLY AND END USE

SCHEDULE A-7  
 (REVISED 1/16/92)

ACTUAL FOR THE PERIOD OF:				October 1993 Through March 1994					COMMODITY COST		TOTAL		
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	THIRD PARTY	PIPELINE	DEMAND COST	OTHER CHARGES ALA/GRI/FUEL	CENTS PER THERM		
October	Arizona		FTS		567,300	567,300		4,255	17,047	4,663	4.58		
	Stone		FTS		372,000	372,000		2,790	11,179	3,058	4.58		
	Franklin		FTS		202,930	202,930		1,522	6,098	1,668	4.58		
	Mid-Florida		FTS		217,000	217,000		1,628	6,521	1,784	4.58		
	ENT Sys Supply		FTS	708,485	0	729,740	151,666	5,314	21,290	5,824	25.98		
	FKL Sys Supply		FTS	107,070	0	110,280	22,921	803	3,217	880	25.98		
November	OKL Sys Supply		FTS	26,470	0	26,470	9,503		32,550		158.87		
	FGT Arizona		FTS		549,000	549,000		1,422	20,088	7,807	5.34		
	FGT Stone		FTS		360,000	360,000		932	13,172	5,119	5.34		
	FGT Franklin		FTS		213,440	213,440		553	7,810	3,035	5.34		
	FGT Mid-Florida		FTS		219,000	219,000		567	8,013	3,114	5.34		
	TGM Sys Supply		FTS	2,315,650	0	2,385,120	495,443	5,998	84,730	32,929	26.74		
	FKL Sys Supply		FTS	86,560	0	89,157	18,518	224	3,167	1,231	26.73		
	OKL Sys Supply		FTS	29,020	0	29,020	9,722		31,500		142.05		
	TOTAL PERIOD TO DATE					3,273,255	2,700,670	6,070,457	707,773	26,007	266,382	71,111	17.65
	TOTAL MONTH TO DATE					2,431,230	1,341,440	3,844,737	523,683	9,696	168,480	53,235	19.64



COMPANY West Florida Natural Gas

COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED FOR THE PERIOD: October 1993 Through March 1994

REVISED SCHEDULE A-1/FR  
(REVISED 1/16/92)

FIRM	PIPELINE	CURRENT MONTH		December		PERIOD TO DATE				
		COST OF GAS PURCHASED	REVISED ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%	
		-----ACTUAL	ESTIMATE							
	1	COMMODITY	0	0	0	0.00	348,777	348,777	0	0.00
	2	DEMAND	0	0	0	0.00	65,501	65,501	0	0.00
	3	PGA REFUND (FGT)	0	0	0	0.00	0	0	0	0.00
	4	NO-NOTICE COMMODITY TRANSP	5,783	5,803	(20)	-0.34	8,253	8,273	(20)	0.00
	5	NO-NOTICE DEMAND TRANSP	10,757	10,757	0	0.00	18,044	18,044	0	0.00
	6	TOTAL COST OF GAS PURCHASED (1+2+3)	0	0	0	0.00	415,278	415,278	0	0.00
	TRANSPORTATION SYSTEM SUPPLY									
	7	COMMODITY (Pipeline)	48,044	43,783	4,261	8.73	118,505	114,244	4,261	3.73
	8	COMMODITY (Other)	827,430	724,933	102,497	14.14	1,536,336	1,433,839	102,497	7.15
	9	DEMAND	310,267	329,829	(19,567)	-5.93	682,939	702,506	(19,567)	-2.72
	10	DEMAND (OKALOOSA)	32,550	32,550	0	0.00	98,600	98,600	0	0.00
	LESS END-USE CONTRACT (ON BEHALF OF)									
	11	COMMODITY Pipeline	14,598	15,489	(871)	-5.83	49,669	50,540	(871)	-1.72
	12	DEMAND	59,293	62,831	(3,538)	-5.63	157,972	161,510	(3,538)	-2.19
	13	TOTAL TRANSPORTATION COST (4+5+7+8+9+10)-(11+12)	1,160,934	1,069,355	91,579	8.56	2,253,036	2,161,456	91,580	4.12
	14	TOTAL PIPELINE AND TRANSPORTATION (6+13)	1,160,934	1,069,355	91,579	8.56	2,668,314	2,576,734	91,580	3.55
	15	Second Prior Month Purchase Adj (OPTIONAL)	0	0	0	0.00	0	0	0	0.00
	16	TOTAL COST (14+15)	1,160,934	1,069,355	91,579	8.56	2,668,314	2,576,734	91,580	3.55
	17	NET UNBILLED	0	0	0	0.00	0	0	0	0.00
	18	COMPANY USE	(1,044)	(1,044)	0	0.00	(2,823)	(2,823)	0	0.00
	19	TOTAL SALES	894,528	895,572	(1,044)	-0.12	2,088,566	2,089,610	(1,044)	-0.05
	THERMS PURCHASED									
	20	COMMODITY	0	0	0	0.00	1,042,290	1,042,290	0	0.00
	21	DEMAND	0	0	0	0.00	2,174,650	2,174,650	0	0.00
	22		0	0	0	0.00	0	0	0	0.00
	23	NO NOTICE COMMODITY TRANSP	548,180	550,000	(1,820)	-0.33	782,310	784,130	(1,820)	0.00
	24	NO NOTICE DEMAND TRANSP	1,550,000	1,550,000	0	0.00	2,600,000	2,600,000	0	0.00
	25	TOTAL PURCHASED (20+22)	0	0	0	0.00	1,042,290	1,042,290	0	0.00
	TRANSPORTATION SYSTEM SUPPLY									
	26	COMMODITY (Pipeline)	4,553,890	4,150,000	403,890	9.73	10,431,277	10,027,387	403,890	4.03
	27	COMMODITY (Other)	3,541,936	3,124,711	417,225	13.35	6,911,723	6,494,498	417,225	6.42
	28	DEMAND	7,240,650	7,697,300	(456,650)	-5.93	16,574,300	17,030,950	(456,650)	-2.68
	29	DEMAND (OKALOOSA)	232,500	232,500	0	0.00	690,000	690,000	0	0.00
	30	FOWLER (SURCHARGE)	0	0	0	0.00	567,520	567,520	0	0.00
	LESS END-USE CONTRACT (ON BEHALF OF)									
	31	COMMODITY Pipeline	1,383,740	1,466,300	(82,560)	-5.63	4,075,410	4,157,970	(82,560)	-1.99
	32	DEMAND	1,383,740	1,466,300	(82,560)	-5.63	4,064,410	4,168,970	(82,560)	-1.58
	33		0	0	0	0.00	0	0	0	0.00
	34	TOTAL TRANSPORTATION (+27 only)	3,541,936	3,124,711	417,225	13.35	6,911,723	6,494,498	417,225	6.42
	35	TOTAL PIPELINE AND TRANSPORTATION (25+34)	3,541,936	3,124,711	417,225	13.35	7,954,013	7,536,788	417,225	5.54
	36	NET UNBILLED	0	0	0	0.00	0	0	0	0.00
	37	COMPANY USE	(2,967)	(2,967)	0	0.00	(8,022)	(8,022)	0	0.00
	38	TOTAL THERM SALES	2,817,990	2,817,990	0	-0.00	6,578,414	6,578,414	0	0.00
	CENTS PER THERM									
	39	COMMODITY (1/29)	0.00000	0.00000	0.0000	0.00	0.33463	0.33463	0.00000	0.00
	40	DEMAND (2/21)	0.00000	0.00000	0.0000	0.00	0.03068	0.03068	0.00000	0.00
	41		0.00000	0.00000	0.0000	0.00	0.00000	0.00000	0.00000	0.00
	42	OVERRUN (4/23)	0.01055	0.01055	-0.0000	-0.01	0.01055	0.01055	-0.00000	0.00
	43	OTHER PURCHASES (5/24)	0.00894	0.00894	0.0000	0.00	0.00894	0.00894	0.00000	0.00
	44	TOTAL COST OF GAS PURCHASED (6/25)	0.00000	0.00000	0.0000	0.00	0.39843	0.00000	0.39843	ERR
	TRANSPORTATION SYSTEM SUPPLY									
	45	COMMODITY (Pipeline) (7/26)	0.01055	0.01055	-0.0000	-0.00	0.01136	0.01139	-0.00003	-0.29
	46	COMMODITY (Other) (8/27)	0.23361	0.23900	0.0016	0.69	0.22228	0.22078	0.00150	0.68
	47	DEMAND (9/28)	0.04285	0.04285	0.0000	0.00	0.04120	0.04125	-0.00004	-0.11
	48	DEMAND (OKALOOSA)	0.14000	0.14000	0.0000	0.00	0.14000	0.14000	0.00000	0.00
	49	OVERRUN (10/30)	0.00000	0.00000	0.0000	0.00	0.00000	0.00000	0.00000	0.00
	LESS END-USE CONTRACT (ON BEHALF OF)									
	50	COMMODITY Pipeline (11/31)	0.01055	0.01055	0.0000	0.00	0.01219	0.01215	0.00003	0.27
	51	DEMAND (12/32)	0.04285	0.04285	-0.0000	-0.00	0.03668	0.03676	-0.00008	-0.21
	52	TOTAL TRANSPORTATION COST (13/34)	0.32777	0.32011	0.3077	1530.06	0.32597	0.32487	0.30110	1210.77
	53	TOTAL PIPELINE AND TRANSPORTATION (14/35)	0.32777	0.34223	-0.0145	-4.22	0.33547	0.34189	-0.00642	-1.88
	54	NET UNBILLED (17/36)	0.00000	0.00000	0.0000	0.00	0.00000	0.00000	0.00000	0.00
	55	COMPANY USE (18/37)	0.35187	0.35187	0.0000	0.00	0.35191	0.35191	0.00000	0.00
	56	TOTAL THERM SALES (5)	0.32777	0.34223	-0.0145	-4.22	0.33547	0.31785	0.01762	5.81
	57	TRUE-UP (E-2)	-0.03397	-0.03397	0.0000	0.00	-0.03397	-0.03397	0.00000	0.00
	58	TOTAL COST OF GAS (56+57)	0.29380	0.30826	-0.0145	-4.69	0.30150	0.28398	0.01752	6.28
	59	Second Prior Month Purchase Adj (OPTIONAL) 14/38	0.29380	0.30825	-0.0145	-4.69	0.30150	0.28368	0.01782	6.2322
	60	TOTAL (58+59)	1.00376	1.00376	0.0000	0.00	1.00376	1.00376	0.00000	0.00
	61	REVENUE TAX FACTOR	0.29490	0.30941	-0.0145	-4.69	0.30263	0.28474	0.01789	6.28
	62	PGA FACTOR ADJUSTED FOR TAXES (60x61)	0.295	0.309	-0.0145	-4.69	0.303	0.285	0.018	6.28
	63	PGA FACTOR ROUNDED TO NEAREST 001	0.295	0.309	-0.0145	-4.69	0.303	0.285	0.018	6.28

COMPANY: West Florida Natural Gas

## CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2  
(REVISED 2/7/92)

FOR THE PERIOD OF:

October 1993

Through

March 1994

TRUE-UP CALCULATION	ACTUAL	CURRENT MONTH: (REVISED ESTIMATE)	December		ACTUAL	PERIOD TO DATE REVISED ESTIMATE	DIFFERENCE AMOUNT	%
			DIFFERENCE AMOUNT	%				
1 PURCHASED GAS COST - PIPELINE	0	0	0	0.0000	415,278	415,278	0	0.0000
2 PURCHASED GAS COST - TRANS. & OTHER	1,160,934	1,069,355	(91,579)	-0.0789	2,253,036	2,161,456	(91,580)	-0.0406
3 PURCHASED GAS COST - TOTAL (1+2)	1,160,934	1,069,355	(91,579)	-0.0789	2,668,314	2,576,734	(91,580)	-0.0343
4 FUEL REVENUES (NET OF REVENUE TAX)	894,528	895,572	1,044	0.0012	2,088,566	2,089,610	1,044	0.0005
5 TRUE-UP PROVISION (Collect) or Refund	101,498	101,498	0	0.0000	304,494	304,494	0	0.0000
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	996,026	997,070	1,044	0.0010	2,393,060	2,394,104	1,044	0.0004
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 5)	(164,908)	(72,285)	92,623	-0.5617	(275,254)	(182,630)	92,624	-0.3365
8 INTEREST PROVISION-THIS PERIOD (21)	(3,469)	(3,343)	125	-0.0361	(8,650)	(8,524)	126	-0.0146
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(1,149,493)	(1,149,493)	0	0.0000	(830,971)	(830,971)		
10 TRUE-UP (Collected) Or Refunded (REVERSE OF LINE 5)	(101,498)	(101,498)	0	0.0000	(304,494)	(304,494)	0	0.0000
10a Flex Rate Refund (if applicable)	0	0	0	0.0000	0	0	0	0.0000
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(1,419,368)	(1,326,619)	92,748	-0.0653	(1,419,368)	(1,326,619)	92,749	-0.0653
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(1,149,493)	(1,149,493)	0	0.0000				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(1,415,899)	(1,323,276)	92,623	-0.0654				
14 TOTAL (12+13)	(2,565,392)	(2,472,769)	92,623	-0.0361				
15 AVERAGE (50% OF 14)	(1,282,696)	(1,236,385)	46,312	-0.0361				
16 INTEREST RATE - FIRST DAY OF MONTH	3.15%	3.15%	0.00%	0.0000				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	3.34%	3.34%	0.00%	0.0000				
18 TOTAL (16+17)	6.49%	6.49%	0.00%	0.0000				
19 AVERAGE (50% OF 18)	3.25%	3.25%	0.00%	0.0000				
20 MONTHLY AVERAGE (19/12 Months)	0.27%	0.27%	0.00%	0.0000				
21 INTEREST PROVISION (15x20)	(3,468.62)	(3,343.39)	125.23	-0.0361				

COMPANY: West Florida Natural Gas

RESIDENTIAL BILL COMPARISON  
FOR MONTHLY USAGE OF 30 THERMS

SCHEDULE A-3

COMPARISON OF ESTIMATED TO ACTUAL PERIOD OF: October 1993 Through March 1994

	OCT	NOV	DEC	JAN	FEB	MAR	AVERAGE PERIOD TO DATE
ESTIMATED							
BASE RATE REVENUE	16.76	16.76	16.76	0.00	0.00	0.00	16.7575
PGA FACTOR	0.31900	0.31900	0.31900	0.00000	0.00000	0.00000	0.319
FUEL RECOVERY REVENUE	9.57	9.57	9.57	0.00	0.00	0.00	9.57
ENERGY CONSERVATION	1.19	1.19	1.19	0.00	0.00	0.00	1.19
TOTAL REVENUE	27.52	27.52	27.52	0.00	0.00	0.00	27.52
ACTUAL							
BASE RATE REVENUE	16.76	16.76	16.76	0.00	0.00	0.00	16.7575
PGA FACTOR	0.31900	0.31900	0.31900	0.00000	0.00000	0.00000	0.319
FUEL RECOVERY REVENUE	9.57	9.57	9.57	0.00	0.00	0.00	9.57
ENERGY CONSERVATION	1.19	1.19	1.19	0.00	0.00	0.00	1.19
TOTAL REVENUE	27.52	27.52	27.52	0.00	0.00	0.00	27.52
DIFFERENCE							
BASE RATE REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PGA FACTOR cents per therm	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0
PGA REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENERGY CONSERVATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DIFFERENCE (percent)							
BASE RATE REVENUE	0	0	0	ERR	ERR	ERR	0.00
PGA FACTOR cents per therm	0.0000	0.0000	0.0000	ERR	ERR	ERR	0
PGA REVENUE	0.00	0.00	0.00	ERR	ERR	ERR	0.00
ENERGY CONSERVATION	0.00	0.00	0.00	ERR	ERR	ERR	0.00
TOTAL REVENUE	0.00	0.00	0.00	ERR	ERR	ERR	0.00

FOR THE PERIOD OF: October 93 Through MARCH 94

(A)	MONTH: DECEMBER 1993 (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
Tenn-Gas Mktg	ZONE 1 POOL	3,913	3,799	121,298	117,765	2.270	2.338
Tenn-Gas Mktg	ZONE 2 POOL	7,055	6,849	218,700	212,330	2.350	2.421
Tenn-Gas Mktg	BUYBACK FROM FRANKLIN	VARIABLE	VARIABLE	7,410	7,194	2.275	2.343
CITRUS	BUYBACK FROM STONE	VARIABLE	VARIABLE	1,094	1,062	2.30	2.369
TOTAL				348,502	338,351		
				WEIGHTED AVERAGE		2.320	2.390

NOTE: CITY GATE PRICE DOES NOT INCLUDE FGT TRANSPORTATION CHARGES  
FUEL USE IS INCLUDED AS 3% GROSS-UP

FOR THE MONTH OF: December

THERM SALES (FIRM)	ACTUAL	CURRENT MONTH		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		REVISED ESTIMATE	AMOUNT	%	ACTUAL TOTAL	REVISED THERM SALES	AMOUNT	%	
1 RESIDENTIAL	1,114,789	1,114,789	0	0.00	2,096,274	2,096,274	0	0.00	
2 COMMERCIAL	929,335	929,335	(0)	-0.00	2,371,229	2,371,229	0	0.00	
4 LG COMMERCIAL	499,500	499,500	0	0.00	1,109,023	1,109,023	0	0.00	
5 IND/TRANSP	1,919,261	1,919,261	(0)	-0.00	4,649,769	4,649,769	0	0.00	
6	0	0	0	0.00	0	0	0	0.00	
7	0	0	0	0.00	0	0	0	0.00	
8 TOTAL FIRM SALES	4,462,885	4,462,885	0	0.00	10,226,295	10,226,295	0	0.00	
THERM SALES (INTERRUPTIBLE)					TOTAL THERM SALES				
10 INTERRUPTIBLE	215,315	215,315	0	0.00	751,160	751,160	0	0.00	
11	0	0	0	0.00	0	0	0	0.00	
12	0	0	0	0.00	0	0	0	0.00	
13 TOTAL INT. SALES	215,315	215,315	0	0.00	751,160	751,160	0	0.00	
14 TOTAL SALES	4,678,200	4,678,200	0	0.00	10,977,455	10,977,455	0	0.00	
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
15 RESIDENTIAL	24,504	24,504	0	0.00	24,150	24,150	0	0.00	
16 COMMERCIAL	1,971	1,971	0	0.00	1,953	1,953	0	0.00	
17 LG COMMERCIAL	10	10	0	0.00	9	9	0	0.00	
18 IND/TRANSP	7	7	0	0.00	7	7	0	0.00	
19	0	0	0	0.00	0	0	0	ERR	
20	0	0	0	0.00	0	0	0	0.00	
21 TOTAL FIRM CUSTOMERS (INT.)	26,492	26,492	0	0.00	26,119	26,119	0	0.00	
NUMBER OF CUSTOMERS (INT.)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
22 INT	2	2	0	0.00	2	2	0	0.00	
23	0	0	0	0.00	0	0	0	0.00	
24	0	0	0	0.00	0	0	0	0.00	
25 TOTAL INT. CUSTOMERS	2	2	0	0.00	2	2	0	0.00	
26 TOTAL CUSTOMERS	26,494	26,494	0	0.00	26,121	26,121	0	0.00	
THERM USE PER CUSTOMER									
27 RESIDENTIAL	45.5	45.5	0	0.0	86.8	86.8	0.0	0.00	
28 COMMERCIAL	471.5	471.5	(0)	(0.0)	1214.4	1,214.4	0.0	0.00	
29 LG COMMERCIAL	49,950.0	49,950.0	0	0.0	118823.9	118,823.9	0.0	0.00	
30 IND/TRANSP	274,180.2	274,180.1	(0)	(0.0)	697465.4	697,465.4	0.0	0.00	
31	0.0	0.0	0	0.0	0.0	0.0	0.0	0.00	
32	0.0	0.0	0	0.0	0.0	0.0	0.0	0.00	
33 INTERRUPTIBLE	107,657.5	107,657.5	0	0.0	321925.7	321,925.7	0.0	0.00	
34	0.0	0.0	0	0.0	0.0	0.0	0.0	0.00	
35	0.0	0.0	0	0.0	0.0	0.0	0.0	0.00	
36	107,657.5	107,657.5	0	0.0	321925.7	321,925.7	0.0	0.00	

COMPANY: West Florida Natural Gas

CONVERSION FACTOR CALCULATION

SCHEDULE A-5

ACTUAL FOR THE PERIOD OF: October 1993 Through March 1994

	OCT	NOV	DEC	JAN	FEB	MAR
<b>OCALA</b>						
1 AVERAGE BTU CONTENT OF GAS PURCHASED						
THERMS PURCHASED = AVERAGE BTU CONTENT	1.0316	1.0315	1.0506			
-----						
CCF PURCHASED						
2 PRESSURE CORRECTION FACTOR						
a. DELIVERY PRESSURE OF GAS SOLD psia	14.98	14.98	14.98			
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73			
PRESSURE CORRECTION FACTOR (a/b) psia	1.0170	1.0170	1.0170			
3 BILLING FACTOR						
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.049	1.049	1.068			
<b>PANAMA CITY</b>						
1 AVERAGE BTU CONTENT OF GAS PURCHASED						
THERMS PURCHASED = AVERAGE BTU CONTENT	1.0397	1.0410	1.0506			
-----						
CCF PURCHASED						
2 PRESSURE CORRECTION FACTOR						
a. DELIVERY PRESSURE OF GAS SOLD psia	15.09	15.09	15.09			
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73			
PRESSURE CORRECTION FACTOR (a/b) psia	1.0244	1.0244	1.0244			
3 BILLING FACTOR						
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.065	1.066	1.076			

COMPANY: West Florida Natural Gas

TRANSPORTATION PURCHASES  
SYSTEM SUPPLY AND END USE

SCHEDULE A-7  
(REVISED 1/16/92)

ACTUAL FOR THE PERIOD OF:			October 1993 Through March 1994						COMMODITY COST		TOTAL	
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	THIRD PARTY	PIPELINE	DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	CENTS PER THERM	
October		Arizona	FTS		567,300	567,300		4,255	17,047	4,663	4.58	
		Stone	FTS		372,000	372,000		2,790	11,179	3,058	4.58	
		Franklin	FTS		202,930	202,930		1,522	6,098	1,668	4.58	
		Mid-Florida	FTS		217,000	217,000		1,628	6,521	1,784	4.58	
	ENT	Sys Supply	FTS	708,485	0	729,740	151,666	5,314	21,290	5,824	25.98	
	FKL	Sys Supply	FTS	107,070	0	110,280	22,921	803	3,217	880	25.98	
November	OKL	Sys Supply	FTS	26,470	0	26,470	9,503		32,550		158.87	
	FGT	Arizona	FTS		549,000	549,000		1,422	20,088	7,807	5.34	
	FGT	Stone	FTS		360,000	360,000		932	13,172	5,119	5.34	
	FGT	Franklin	FTS		213,440	213,440		553	7,810	3,035	5.34	
	FGT	Mid-Florida	FTS		219,000	219,000		567	8,013	3,114	5.34	
	TGM	Sys Supply	FTS	2,315,650	0	2,385,120	495,443	5,998	84,730	32,929	26.74	
December	FKL	Sys Supply	FTS	86,560	0	89,157	18,518	224	3,167	1,231	26.73	
	OKL	Sys Supply	FTS	29,020	0	29,020	9,722		31,500		143.05	
	FGT	Arizona	FTS		567,300	567,300		1,469	20,758	8,067	5.34	
	FGT	Stone	FTS		361,380	361,380		936	13,223	5,139	5.34	
	FGT	Franklin	FTS		238,060	238,060		617	8,711	3,385	5.34	
	FGT	Mid-Florida	FTS		217,000	217,000		562	7,940	3,086	5.34	
TGM	Sys Supply	FTS	3,300,951	0	3,399,980	789,330	8,549	120,782	46,940	29.25		
FKL	Sys Supply	FTS	71,938	0	74,096	16,857	186	2,632	1,023	28.77		
STN	Sys Supply	FTS	10,621	0	10,940	2,516	28	389	151	29.03		
OKL	Sys Supply	FTS	56,920	0	56,920	18,727	0	32,550	0	90.09		
TOTAL PERIOD TO DATE				6,713,685	4,084,410	10,996,133	1,535,203	38,354	473,366	138,902	19.88	
TOTAL MONTH TO DATE				3,440,430	816,440	4,358,376	827,430	10,878	186,226	59,723	24.88	

FIRM	COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE									
	OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR								REVISED	SCHEDULE A-1/F/R
	ESTIMATED FOR THE PERIOD: October 1993 Through March 1994									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	CURRENT MONTH	January	PERIOD TO DATE	PERIOD TO DATE			ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	
	ACTUAL	ESTIMATE	AMOUNT	%			ACTUAL	ESTIMATE	AMOUNT	%
	ACTUAL	ESTIMATE	AMOUNT	%			ACTUAL	ESTIMATE	AMOUNT	%
COST OF GAS PURCHASED										
PIPELINE										
1 COMMODITY	0	0	0	0.00			348,777	348,777	0	0.00
2 DEMAND	0	0	0	0.00			66,501	66,501	0	0.00
3 PGA REFUND (FGT)	0	0	0	0.00			0	0	0	0.00
4 NO-NOTICE COMMODITY TRANSP	(2,177)	4,469	(6,646)	-146.71			6,076	12,742	(6,666)	0.00
5 NO-NOTICE DEMAND TRANSP	10,757	10,757	0	0.00			28,801	28,801	0	0.00
6 TOTAL COST OF GAS PURCHASED (1+2+3)	0	0	0	0.00			415,278	415,278	0	0.00
TRANSPORTATION SYSTEM SUPPLY										
7 COMMODITY (Pipeline)	61,352	40,713	20,639	50.69			179,857	154,957	24,900	16.07
8 COMMODITY (Other)	1,167,330	714,647	482,683	67.54			2,733,666	2,148,466	585,180	27.24
9 DEMAND	312,948	333,370	(20,422)	-6.13			995,885	1,035,876	(39,991)	-3.86
10 DEMAND (OKALOOSA)	32,550	32,550	0	0.00			129,150	129,150	0	0.00
LESS END-USE CONTRACT (ON BEHALF OF)										
11 COMMODITY Pipeline	14,063	14,500	(437)	-3.27			63,752	65,100	(1,348)	-2.07
12 DEMAND	61,424	63,505	(2,081)	-3.28			219,305	225,015	(5,610)	-2.50
13 TOTAL TRANSPORTATION COST (4+5+7+8+9+10) - (11+12)	1,537,250	1,058,441	478,809	45.24			3,790,267	3,219,897	570,360	15.69
14 TOTAL PIPELINE AND TRANSPORTATION (6+13)	1,537,250	1,058,441	478,809	45.24			4,205,565	3,635,175	570,360	15.69
15 Second Prior Month Purchase Adj (OPTIONAL)	0	0	0	0.00			0	0	0	0.00
16 TOTAL COST (14+15)	1,537,250	1,058,441	478,809	45.24			4,205,565	3,635,175	570,360	15.69
17 NET UNBILLED	0	0	0	0.00			0	0	0	0.00
18 COMPANY USE	1,066	(1,073)	2,159	-201.21			(3,909)	(3,896)	(13)	0.33
19 TOTAL SALES	1,481,332	1,069,537	400,795	37.09			3,569,896	3,170,147	399,751	12.61
THERMS PURCHASED										
PIPELINE										
20 COMMODITY	0	0	0	0.00			1,042,290	1,042,290	0	0.00
21 DEMAND	0	0	0	0.00			2,174,650	2,174,650	0	0.00
22	0	0	(219,240)	0.00			0	0	0	0.00
23 NO NOTICE COMMODITY TRANSP	(219,240)	450,000	1,100,000	244.44			563,070	1,234,130	(671,060)	0.00
24 NO NOTICE DEMAND TRANSP	1,550,000	1,550,000	0	0.00			5,700,000	4,150,000	1,550,000	37.35
25 TOTAL PURCHASED (20+22)	0	0	0	0.00			1,042,290	1,042,290	0	0.00
TRANSPORTATION SYSTEM SUPPLY										
26 COMMODITY (Pipeline)	6,178,410	4,100,000	2,078,410	50.69			16,600,667	14,127,367	2,482,300	17.57
27 COMMODITY (Other)	5,166,510	3,176,211	1,990,299	62.66			12,078,233	9,670,709	2,407,524	24.90
28 DEMAND	7,227,650	7,697,300	(469,650)	-6.10			23,801,950	24,728,250	(926,300)	-3.75
29 DEMAND (OKALOOSA)	232,500	232,500	0	0.00			922,500	922,500	0	0.00
30 FOWLER (SURCHARGE)	0	0	0	0.00			567,520	567,520	0	0.00
LESS END-USE CONTRACT (ON BEHALF OF)										
31 COMMODITY Pipeline	1,418,250	1,466,300	(48,050)	-3.28			5,493,660	5,624,270	(130,610)	-2.32
32 DEMAND	1,418,250	1,466,300	(48,050)	-3.28			5,502,660	5,633,270	(130,610)	-2.32
33	0	0	0	0.00			0	0	0	0.00
34 TOTAL TRANSPORTATION (+27 only)	5,166,510	3,176,211	1,990,299	62.66			12,078,233	9,670,709	2,407,524	24.90
35 TOTAL PIPELINE AND TRANSPORTATION (25+34)	5,166,510	3,176,211	1,990,299	62.66			13,120,523	10,712,999	2,407,524	22.47
36 NET UNBILLED	0	0	0	0.00			0	0	0	0.00
37 COMPANY USE	(3,086)	(3,050)	(36)	1.18			(11,108)	(11,072)	(36)	0.33
38 TOTAL THERM SALES	4,661,130	3,400,000	1,261,130	37.09			11,230,544	9,978,414	1,261,130	12.64
CENTS PER THERM										
PIPELINE										
39 COMMODITY (1/20)	0.00000	0.00000	0.0000	0.00			0.33463	0.33463	0.00000	0.00
40 DEMAND (2/21)	0.00000	0.00000	0.0000	0.00			0.03058	0.03058	0.00000	0.00
41	0.00000	0.00000	0.0000	0.00			0.00000	0.00000	0.00000	0.00
42 OVERRUN (4/23)	-0.00140	0.00993	-0.01133	-114.14			0.01079	0.01032	0.00047	4.52
43 OTHER PURCHASES (5/24)	0.00694	0.00694	0.00000	0.00			0.00505	0.00694	-0.00189	0.00
44 TOTAL COST OF GAS PURCHASED (6/25)	0.00000	0.00000	0.0000	0.00			0.39843	0.00000	0.39843	ERR
TRANSPORTATION SYSTEM SUPPLY										
45 COMMODITY (Pipeline) (7/26)	0.00993	0.00993	0.0000	0.00			0.01063	0.01097	-0.00034	-1.28
46 COMMODITY (Other) (8/27)	0.23175	0.22500	0.00675	3.00			0.22833	0.22216	0.00617	1.88
47 DEMAND (9/28)	0.04330	0.04331	-0.00001	-0.03			0.04184	0.04189	-0.00005	-0.12
48 DEMAND (OKALOOSA)	0.14000	-0.14000	0.00000	0.00			0.14000	0.14000	0.00000	0.00
49 OVERRUN (10/30)	0.00000	0.00000	0.0000	0.00			0.00000	0.00000	0.00000	0.00
LESS END-USE CONTRACT (ON BEHALF OF)										
50 COMMODITY Pipeline (11/31)	0.00993	0.00993	0.0000	0.00			0.01160	0.01157	0.00003	0.26
51 DEMAND (12/32)	0.04331	0.04331	0.0000	0.00			0.03987	0.03994	-0.00007	-0.18
52 TOTAL TRANSPORTATION COST (13/34)	0.29754	0.01999	0.27755	1388.16			0.31381	0.02327	0.29054	1248.70
53 TOTAL PIPELINE AND TRANSPORTATION (14/35)	0.29754	0.33324	-0.03570	-10.71			0.32053	0.33902	-0.01879	-5.54
54 NET UNBILLED (17/36)	0.00000	0.00000	0.0000	0.00			0.00000	0.00000	0.00000	0.00
55 COMPANY USE (18/37)	-0.35191	0.35180	-0.70371	-200.03			0.35191	0.35188	0.00003	0.01
56 TOTAL THERM SALES (5)	0.29754	0.33324	-0.03570	-10.71			0.32053	0.31770	0.00283	0.89
57 TRUE-UP (E-2)	-0.03397	-0.03397	0.00000	0.00			-0.03397	-0.03397	0.00000	0.00
58 TOTAL COST OF GAS (56+57)	0.26357	0.29927	-0.03570	-11.93			0.28656	0.28373	0.00283	1.00
59 Second Prior Month Purchase Adj (OPTIONAL) 14/38										
60 TOTAL (58+59)	0.26357	0.29927	-0.03570	-11.93			0.28656	0.28373	0.00283	0.99843
61 REVENUE TAX FACTOR	1.00376	1.00376	0.00000	0.00			1.00376	1.00376	0.00000	0.00
62 PGA FACTOR ADJUSTED FOR TAXES (60x61)	0.26456	0.30040	-0.03584	-11.93			0.28764	0.28460	0.00284	1.00
63 PGA FACTOR ROUNDED TO NEAREST .001	0.265	0.300	-0.035	-11.93			0.288	0.285	0.003	1.09

Footnote: Alert Day & Cash-Out Volumes are included in Commodity Other Totals



COMPANY: West Florida Natural Gas

## CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2  
(REVISED 2/7/92)

FOR THE PERIOD OF:

October 1993

Through

March 1994

TRUE-UP CALCULATION	ACTUAL	CURRENT MONTH: REVISED ESTIMATE	January		ACTUAL	PERIOD TO DATE REVISED ESTIMATE	DIFFERENCE	
			DIFFERENCE AMOUNT	%			DIFFERENCE AMOUNT	%
1 PURCHASED GAS COST - PIPELINE	0	0	0	0.0000	415,278	415,278	0	0.0000
2 PURCHASED GAS COST - TRANS. & OTHER	1,537,250	1,058,441	(478,809)	-0.3115	3,790,287	3,219,897	(570,390)	-0.1505
3 PURCHASED GAS COST - TOTAL (1+2)	1,537,250	1,058,441	(478,809)	-0.3115	4,205,565	3,635,175	(570,390)	-0.1356
4 FUEL REVENUES (NET OF REVENUE TAX)	1,481,332	1,080,537	(400,795)	-0.2706	3,569,898	3,170,147	(399,751)	-0.1120
5 TRUE-UP PROVISION (Collect) or Refund	101,498	101,498	0	0.0000	405,992	405,992	0	0.0000
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	1,582,830	1,182,035	(400,795)	-0.2532	3,975,890	3,576,139	(399,751)	-0.1005
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	45,580	123,594	78,014	1.7116	(229,675)	(59,036)	170,639	-0.7430
8 INTEREST PROVISION-THIS PERIOD (21)	(3,884)	(3,662)	222	-0.0572	(12,534)	(12,186)	348	-0.0278
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(1,419,368)	(1,326,619)	92,749	0.0373	(830,971)	(830,971)		
10 TRUE-UP (Collected) Or Refunded (REVERSE OF LINE 5)	(101,498)	(101,498)	0	0.0000	(405,992)	(405,992)	0	0.0000
10a Flex Rate Refund (If applicable)	0	0	0	0.0000	0	0	0	0.0000
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(1,479,170)	(1,308,185)	170,985	-0.1156	(1,479,170)	(1,308,185)	170,985	-0.1156
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(1,419,368)	(1,326,619)	92,749	-0.0653				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(1,475,286)	(1,304,523)	170,763	-0.1157				
14 TOTAL (12+13)	(2,894,654)	(2,631,142)	263,512	-0.0910				
15 AVERAGE (50% OF 14)	(1,447,327)	(1,315,571)	131,756	-0.0910				
16 INTEREST RATE - FIRST DAY OF MONTH	3.34%	3.34%	0.00%	0.0000				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	3.10%	3.34%	0.24%	0.0774				
18 TOTAL (16+17)	6.44%	6.68%	0.24%	0.0373				
19 AVERAGE (50% OF 18)	3.22%	3.34%	0.12%	0.0373				
20 MONTHLY AVERAGE (19/12 Months)	0.27%	0.28%	0.01%	0.0373				
21 INTEREST PROVISION (15x20)	(3,883.66)	(3,661.67)	221.99	-0.0572				

COMPANY: West Florida Natural Gas

RESIDENTIAL BILL COMPARISON  
FOR MONTHLY USAGE OF 30 THERMS

SCHEDULE A-3

COMPARISON OF ESTIMATED TO ACTUAL PERIOD OF: October 1993 Through March 1994

	OCT	NOV	DEC	JAN	FEB	MAR	AVERAGE PERIOD TO DATE
<b>ESTIMATED</b>							
BASE RATE REVENUE	16.76	16.76	16.76	16.76	0.00	0.00	16.7575
PGA FACTOR	0.31900	0.31900	0.31900	0.31900	0.00000	0.00000	0.319
FUEL RECOVERY REVENUE	9.57	9.57	9.57	9.57	0.00	0.00	9.57
ENERGY CONSERVATION	1.19	1.19	1.19	1.19	0.00	0.00	1.19
TOTAL REVENUE	27.52	27.52	27.52	27.52	0.00	0.00	27.52
<b>ACTUAL</b>							
BASE RATE REVENUE	16.76	16.76	16.76	16.76	0.00	0.00	16.7575
PGA FACTOR	0.31900	0.31900	0.31900	0.31900	0.00000	0.00000	0.319
FUEL RECOVERY REVENUE	9.57	9.57	9.57	9.57	0.00	0.00	9.57
ENERGY CONSERVATION	1.19	1.19	1.19	1.19	0.00	0.00	1.19
TOTAL REVENUE	27.52	27.52	27.52	27.52	0.00	0.00	27.52
<b>DIFFERENCE</b>							
BASE RATE REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PGA FACTOR cents per therm	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0
PGA REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENERGY CONSERVATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>DIFFERENCE (percent)</b>							
BASE RATE REVENUE	0	0	0	0	ERR	ERR	0.00
PGA FACTOR cents per therm	0.0000	0.0000	0.0000	0.0000	ERR	ERR	0
PGA REVENUE	0.00	0.00	0.00	0.00	ERR	ERR	0.00
ENERGY CONSERVATION	0.00	0.00	0.00	0.00	ERR	ERR	0.00
TOTAL REVENUE	0.00	0.00	0.00	0.00	ERR	ERR	0.00

COMPANY: WEST FLORIDA NATURAL GAS CO.

TRANSPORTATION SYSTEM SUPPLY

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

FOR THE PERIOD OF:

October 93

Through

MARCH 94

MONTH: JANUARY 1994

(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
Tenn-Gas Mktg	ZONE 1 POOL	3,734	3,625	115,742	112,371	2.030	2.091
Tenn-Gas Mktg	ZONE 2 POOL	6,752	6,556	209,325	203,228	2.112	2.175
Tenn-Gas Mktg	ZONE 3 POOL	357	347	11,077	10,754	2.130	2.189
Tenn-Gas Mktg	SWING VOL VARIOUS POINTS	VARIABLE	VARIABLE	147,203	142,916	2.716	2.798
Tenn-Gas Mktg	BUYBACK FROM FRANKLIN	VARIABLE	VARIABLE	4,949	4,805	2.030	2.091
FGT	P/L SUPPLY AD OVERBURN	-	-	1,871	1,871		4.005
FGT	P/L BALANCING CASH-OUT	-	-	11,437	11,437		2.787
	TOTAL			501,604	487,382		
				WEIGHTED AVERAGE		2.293	2.359

NOTE: CITY GATE PRICE DOES NOT INCLUDE FGT TRANSPORTATION CHARGES  
FUEL USE IS INCLUDED AS 3% GROSS-UP

FOR THE MONTH OF: January

THERM SALES (FIRM)	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL TOTAL	REVISED THERM SALES	DIFFERENCE AMOUNT	%
1 RESIDENTIAL	2,111,441	1,336,137	(805,304)	-0.38	4,207,715	3,402,411	(805,304)	-0.19
2 COMMERCIAL	1,259,281	968,661	(290,620)	-0.23	3,630,510	3,339,890	(290,620)	-0.08
4 LG COMMERCIAL	576,852	372,816	(204,036)	-0.35	1,685,875	1,481,839	(204,036)	-0.12
5 IND/TRANSP	1,459,658	1,789,938	330,280	0.23	5,907,622	6,439,707	532,085	0.09
6	0	0	0	0.00	0	0	0	0.00
7	0	0	0	0.00	0	0	0	0.00
8 TOTAL FIRM SALES	5,407,231	4,437,552	(969,679)	-0.18	15,431,722	14,663,847	(767,875)	-0.05
THERM SALES (INTERRUPTIBLE)					TOTAL THERM SALES			
10 INTERRUPTIBLE	669,104	320,000	(349,104)	-0.52	1,450,264	1,071,160	(379,104)	-0.26
11	0	0	0	0.00	0	0	0	0.00
12	0	0	0	0.00	0	0	0	0.00
13 TOTAL INT. SALES	669,104	320,000	(349,104)	-0.52	1,450,264	1,071,160	(379,104)	-0.26
14 TOTAL SALES	6,076,335	4,757,552	(1,318,783)	-0.22	16,881,986	15,735,007	(1,146,979)	-0.07
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
15 RESIDENTIAL	24,927	24,950	23	0.00	24,344	24,350	6	0.00
16 COMMERCIAL	1,934	2,005	71	0.04	1,948	1,966	18	0.01
17 LG COMMERCIAL	9	10	1	0.11	9	10	0	0.03
18 IND/TRANSP	7	6	(1)	-0.14	7	7	(0)	-0.04
19	0	0	0	0.00	0	0	0	ERR
20	0	0	0	0.00	0	0	0	0.00
21 TOTAL FIRM	26,877	26,971	94	0.00	26,308	26,332	24	0.00
NUMBER OF CUSTOMERS (INT.)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
22 INT	3	3	0	0.00	3	3	0	0.00
23	0	0	0	0.00	0	0	0	0.00
24	0	0	0	0.00	0	0	0	0.00
25 TOTAL INT.	3	3	0	0.00	3	3	0	0.00
26 TOTAL CUSTOMERS	26,880	26,974	94	0.00	26,311	26,334	23.5	0.00
THERM USE PER CUSTOMER								
27 RESIDENTIAL	84.7	52.4	(32)	(0.4)	172.8	139.7	(33.1)	-0.19
28 COMMERCIAL	651.1	483.1	(168)	(0.3)	1863.7	1,699.0	(164.7)	-0.09
29 LG COMMERCIAL	64,094.6	37,281.6	(26,813)	(0.4)	182256.8	155,983.1	(26,273.7)	-0.14
30 IND/TRANSP	208,522.6	298,323.0	89,800	0.4	875203.3	990,724.2	115,520.9	0.13
31	0.0	0.0	0	0.0	0.0	0.0	0.0	0.00
32	0.0	0.0	0	0.0	0.0	0.0	0.0	0.00
33 INTERRUPTIBLE	223,034.7	106,666.7	(116,368)	(0.5)	580105.6	428,464.0	(151,641.6)	-0.26
34	0.0	0.0	0	0.0	0.0	0.0	0.0	0.00
35	0.0	0.0	0	0.0	0.0	0.0	0.0	0.00
36	223,034.7	106,666.7	(116,368)	(0.5)	580105.6	428,464.0	(151,641.6)	-0.26

COMPANY: West Florida Natural Gas

## CONVERSION FACTOR CALCULATION

SCHEDULE A-5

ACTUAL FOR THE PERIOD OF: October 1993 Through March 1994

OCALA	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED						
THERMS PURCHASED = AVERAGE BTU CONTENT	1.0316	1.0315	1.0506	1.0439		
-----						
CCF PURCHASED						
2 PRESSURE CORRECTION FACTOR						
a. DELIVERY PRESSURE OF GAS SOLD psia	14.98	14.98	14.98	14.98		
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73		
PRESSURE CORRECTION FACTOR (a/b) psia	1.0170	1.0170	1.0170	1.0170		
3 BILLING FACTOR						
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.049	1.049	1.068	1.062		
PANAMA CITY	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED						
THERMS PURCHASED = AVERAGE BTU CONTENT	1.0397	1.0410	1.0506	1.0439		
-----						
CCF PURCHASED						
2 PRESSURE CORRECTION FACTOR						
a. DELIVERY PRESSURE OF GAS SOLD psia	15.09	15.09	15.09	15.09		
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73		
PRESSURE CORRECTION FACTOR (a/b) psia	1.0244	1.0244	1.0244	1.0244		
3 BILLING FACTOR						
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.065	1.066	1.076	1.069		

COMPANY: West Florida Natural Gas

TRANSPORTATION PURCHASES  
 SYSTEM SUPPLY AND END USE

SCHEDULE A-7  
 (REVISED 1/16/92)

MONTH	ACTUAL FOR THE PERIOD OF:			October 1993 Through March 1994						TOTAL CENTS PER THERM	
	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST THIRD PARTY	PIPELINE	DEMAND COST		OTHER CHARGES ACA/GRI/FUEL
October		Arizona	FTS		567,300	567,300		4,255	17,047	4,663	4.58
		Stone	FTS		372,000	372,000		2,790	11,179	3,058	4.58
		Franklin	FTS		202,930	202,930		1,522	6,098	1,668	4.58
		Mid-Florida	FTS		217,000	217,000		1,628	6,521	1,784	4.58
	ENT	Sys Supply	FTS	708,485	0	729,740	151,666	5,314	21,290	5,824	25.98
	FKL	Sys Supply	FTS	107,070	0	110,280	22,921	803	3,217	880	25.98
	OKL	Sys Supply	FTS	26,470	0	26,470	9,503		32,550		158.87
November	FGT	Arizona	FTS		549,000	549,000		1,422	20,088	7,807	5.34
	FGT	Stone	FTS		360,000	360,000		932	13,172	5,119	5.34
	FGT	Franklin	FTS		213,440	213,440		553	7,810	3,035	5.34
	FGT	Mid-Florida	FTS		219,000	219,000		567	8,013	3,114	5.34
	TGM	Sys Supply	FTS	2,315,650	0	2,385,120	495,443	5,998	84,730	32,929	26.74
	FKL	Sys Supply	FTS	86,560	0	89,157	18,518	224	3,167	1,231	26.73
	OKL	Sys Supply	FTS	29,020	0	29,020	9,722		31,500		142.05
December	FGT	Arizona	FTS		567,300	567,300		1,469	20,758	8,067	5.34
	FGT	Stone	FTS		361,380	361,380		936	13,223	5,139	5.34
	FGT	Franklin	FTS		238,060	238,060		617	8,711	3,385	5.34
	FGT	Mid-Florida	FTS		217,000	217,000		562	7,940	3,086	5.34
	TGM	Sys Supply	FTS	3,300,951	0	3,399,980	789,330	8,549	120,782	46,940	29.25
	FKL	Sys Supply	FTS	71,938	0	74,096	16,857	186	2,632	1,023	28.77
	STN	Sys Supply	FTS	10,621	0	10,940	2,516	28	389	151	29.03
January	OKL	Sys Supply	FTS	56,920	0	56,920	18,727	0	32,550	0	90.09
	FGT	Arizona	FTS		567,300	567,300		1,469	24,570	4,164	5.32
	FGT	Stone	FTS		372,000	372,000		963	16,111	2,730	5.32
	FGT	Franklin	FTS		261,950	261,950		678	11,345	1,923	5.32
	FGT	Mid-Florida	FTS		217,000	217,000		562	9,398	1,593	5.32
	TGM	Sys Supply	FTS	4,692,689	0	4,833,470	1,100,514	12,154	260,197	34,444	29.99
	FKL	Sys Supply	FTS	48,049	0	49,490	10,046	124	2,081	353	26.23
OKL	Sys Supply	FTS	150,470	0	150,470	47,398		32,550		53.13	
FGT	Sys Supply	CASH-OUT	114,370		114,370	31,878					27.87
FGT	ALERT DAY	OVERAGE	18,710		18,710	7,494					40.05

TOTAL PERIOD TO DATE	11,737,973	5,502,660	17,580,893	2,732,533	54,306	829,619	184,109	21.62
TOTAL MONTH TO DATE	5,024,288	1,418,250	6,584,760	1,197,330	15,952	356,252	45,207	24.52

COMPANY West Florida Natural Gas

COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE   
 OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR   
 ESTIMATED FOR THE PERIOD: October 1993 Through March 1994

REVISED SCHEDULE A-1/R/R   
 (REVISED 1/16/92)

FIRM	COST OF GAS PURCHASED	CURRENT MONTH				PERIOD TO DATE		DIFFERENCE	
		ACTUAL	REVISED ESTIMATE	February AMOUNT	%	ACTUAL	REVISED ESTIMATE	AMOUNT	%
PIPELINE									
1 COMMODITY		0	0	0	0.00	348,777	348,777	0	0.00
2 DEMAND		0	0	0	0.00	66,501	66,501	0	0.00
3 PGA REFUND (FGT)		0	0	0	0.00	0	0	0	0.00
4 NO-NOTICE COMMODITY TRANSP		0	3,972	(3,972)	-100.00	6,076	16,714	(10,638)	0.00
5 NO-NOTICE DEMAND TRANSP		6,801	6,801	0	0.00	35,602	35,602	0	0.00
6 TOTAL COST OF GAS PURCHASED (1+2+3)		0	0	0	0.00	415,278	415,278	0	0.00
TRANSPORTATION SYSTEM SUPPLY									
7 COMMODITY (Pipeline)		39,893	40,713	(820)	-2.01	219,750	195,670	24,080	12.31
8 COMMODITY (Other)		680,053	766,654	(86,601)	-11.53	3,413,719	2,917,140	496,579	17.02
9 DEMAND		281,307	301,108	(19,801)	-6.58	1,277,192	1,338,984	(59,792)	-4.47
10 DEMAND (OKALOOSA & TENNECO)		95,400	29,400	66,000	224.49	224,550	158,550	66,000	41.63
LESS END-USE CONTRACT (ON BEHALF OF)									
11 COMMODITY Pipeline		13,085	13,151	(66)	-0.50	75,637	78,251	(2,614)	-3.32
12 DEMAND		57,070	57,260	(190)	-0.50	276,465	282,375	(5,910)	-2.09
13 TOTAL TRANSPORTATION COST (4+5+7+8+9+10)-(11+12)		1,033,299	1,080,137	(46,838)	-4.34	4,823,598	4,300,034	523,564	12.18
14 TOTAL PIPELINE AND TRANSPORTATION (6+13)		1,033,299	1,080,137	(46,838)	-4.34	4,823,598	4,300,034	523,564	12.18
15 Second Prior Month Purchase Adj. (OPTIONAL)		0	0	0	0.00	0	0	0	0.00
16 TOTAL COST (14+15)		1,033,299	1,080,137	(46,838)	-4.34	4,823,598	4,300,034	523,564	12.18
17 NET UNBILLED		0	0	0	0.00	0	0	0	0.00
18 COMPANY USE		(843)	(1,038)	195	-18.79	(4,752)	(4,934)	182	-3.69
19 TOTAL SALES		1,421,591	1,449,273	(27,682)	-1.91	4,991,489	4,619,420	372,069	8.05
	THERMS PURCHASED								
PIPELINE									
20 COMMODITY		0	0	0	0.00	1,042,290	1,042,290	0	0.00
21 DEMAND		0	0	0	0.00	2,174,650	2,174,650	0	0.00
22		0	0	0	0.00	0	0	0	0.00
23 NO NOTICE COMMODITY TRANSP		0	400,000	580,000	145.00	563,070	1,634,130	(1,071,060)	0.00
24 NO NOTICE DEMAND TRANSP		980,000	980,000	0	0.00	6,680,000	5,130,000	1,550,000	30.21
25 TOTAL PURCHASED (20+22)		0	0	0	0.00	1,042,290	1,042,290	0	0.00
TRANSPORTATION SYSTEM SUPPLY									
26 COMMODITY (Pipeline)		4,017,460	4,100,000	(82,540)	-2.01	20,627,147	18,227,367	2,399,780	13.17
27 COMMODITY (Other)		2,835,252	3,270,868	(435,616)	-13.32	14,913,485	12,941,577	1,971,908	15.24
28 DEMAND		6,528,200	6,952,400	(424,200)	-6.10	30,330,150	31,080,650	(750,500)	-2.28
29 DEMAND (OKALOOSA & TENNECO)		13,410,000	210,000	13,200,000	6285.71	14,332,500	1,132,500	13,200,000	1165.58
30 FOWLER (SURCHARGE)		0	0	0	0.00	587,520	587,520	0	0.00
LESS END-USE CONTRACT (ON BEHALF OF)									
31 COMMODITY Pipeline		1,317,720	1,324,400	(6,680)	-0.50	6,811,380	6,946,670	(135,290)	-1.96
32 DEMAND		1,317,720	1,324,400	(6,680)	-0.50	6,820,380	6,957,670	(137,290)	-1.97
33		0	0	0	0.00	0	0	0	0.00
34 TOTAL TRANSPORTATION (+27 only)		2,835,252	3,270,868	(435,616)	-13.32	14,913,485	12,941,577	1,971,908	15.24
35 TOTAL PIPELINE AND TRANSPORTATION (25+34)		2,835,252	3,270,868	(435,616)	-13.32	15,955,775	13,963,867	1,971,908	14.10
36 NET UNBILLED		0	0	0	0.00	0	0	0	0.00
37 COMPANY USE		(2,392)	(2,950)	558	-18.92	(13,500)	(14,022)	522	-3.72
38 TOTAL THERM SALES		3,362,268	3,250,000	112,268	3.45	14,601,812	13,228,414	1,373,398	10.36
	CENTS PER THERM								
PIPELINE									
39 COMMODITY (1/20)		0.00000	0.00000	0.00000	0.00	0.33463	0.33463	0.00000	0.00
40 DEMAND (2/21)		0.00000	0.00000	0.00000	0.00	0.03058	0.03058	0.00000	0.00
41		0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
42 OVERRUN (4/23)		0.00000	0.00993	-0.00993	-100.00	0.01079	0.01023	0.00056	5.50
43 OTHER PURCHASES (5/24)		0.00894	0.00894	0.00000	0.00	0.00533	0.00894	-0.00161	0.00
44 TOTAL COST OF GAS PURCHASED (6/25)		0.00000	0.00000	0.00000	0.00	0.39843	0.00000	0.39843	ERR
TRANSPORTATION SYSTEM SUPPLY									
45 COMMODITY (Pipeline) (7/26)		0.00993	0.00993	-0.00000	-0.00	0.01055	0.01073	-0.00008	-0.76
46 COMMODITY (Other) (8/27)		0.23986	0.23500	0.00486	2.07	0.22890	0.22541	0.00349	1.55
47 DEMAND (9/28)		0.04309	0.04331	-0.00022	-0.51	0.04211	0.04220	-0.00009	-0.22
48 DEMAND (OKALOOSA)		0.00711	0.14000	-0.13289	-94.92	0.01567	0.14000	-0.12433	-88.81
49 OVERRUN (10/29)		0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
LESS END-USE CONTRACT (ON BEHALF OF)									
50 COMMODITY Pipeline (11/31)		0.00993	0.00993	0.00000	0.00	0.01128	0.01126	0.00002	0.17
51 DEMAND (12/32)		0.04331	0.04331	-0.00000	-0.00	0.04054	0.04058	-0.00005	-0.12
52 TOTAL TRANSPORTATION COST (13/34)		0.36445	0.33023	0.03422	10.36	0.32344	0.02182	0.30162	1362.35
53 TOTAL PIPELINE AND TRANSPORTATION (14/35)		0.36445	0.33023	0.03422	10.36	0.30231	0.30750	-0.00519	-1.89
54 NET UNBILLED		0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
55 COMPANY USE (17/36)		0.35242	0.35188	0.00054	0.16	0.35200	0.35188	0.00012	0.04
56 TOTAL THERM SALES (18/37)		0.36445	0.33023	0.03422	10.36	0.30231	0.34920	-0.04689	-13.43
57 TRUE-UP (E-2)		0.09304	0.09304	0.00000	0.00	0.09304	0.09304	0.00000	0.00
58 TOTAL COST OF GAS (56+57)		0.45839	0.42417	0.03422	8.07	0.39825	0.44314	-0.04489	-10.56
59 Second Prior Month Purchase Adj (OPTIONAL) (14/38)		0.45839	0.42417	0.03422	8.07	0.39825	0.44314	-0.04489	-10.56
60 TOTAL (58+59)		1.00378	1.00378	0.00000	0.00	1.00378	1.00378	0.00000	0.00
61 REVENUE TAX ADJUSTOR		0.46011	0.42576	0.03435	8.07	0.39774	0.44481	-0.04707	-10.58
62 PGA FACTOR ADJUSTOR FOR TAXES (60+61)		0.460	0.426	0.034	8.07	0.398	0.445	-0.047	-10.58
63 PGA FACTOR ROUNDED TO NEAREST .001		0.460	0.426	0.034	8.07	0.398	0.445	-0.047	-10.58

Footnote: Alert Day & Cash-Out Volumes are included in Commodity Other Totals

COMPANY: West Florida Natural Gas

## CALCULATION OF TRUE-UP AND INTEREST PROVISION

REVISED

SCHEDULE A-2  
(REVISED 2/7/92)

FOR THE PERIOD OF:

October 1993

Through

March 1994

TRUE-UP CALCULATION	ACTUAL	CURRENT MONTH: REVISED ESTIMATE	February		ACTUAL	PERIOD TO DATE REVISED ESTIMATE	DIFFERENCE	
			DIFFERENCE AMOUNT	%			AMOUNT	%
1 PURCHASED GAS COST - PIPELINE	0	0	0	0.0000	415,278	415,278	0	0.0000
2 PURCHASED GAS COST - TRANS. & OTHER	1,033,299	1,080,137	46,838	0.0453	4,823,586	4,300,034	(523,552)	-0.1085
3 PURCHASED GAS COST - TOTAL (1+2)	1,033,299	1,080,137	46,838	0.0453	5,238,864	4,715,312	(523,552)	-0.0999
4 FUEL REVENUES (NET OF REVENUE TAX)	1,421,591	1,449,273	27,682	0.0195	4,991,489	4,619,420	(372,069)	-0.0745
5 TRUE-UP PROVISION (Collect) or Refund	(304,616)	(304,616)	0	0.0000	101,376	101,376	0	0.0000
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	1,116,975	1,144,657	27,682	0.0248	5,092,865	4,720,796	(372,069)	-0.0731
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 5)	83,676	64,520	(19,156)	-0.2289	(145,999)	5,484	151,483	-1.0376
8 INTEREST PROVISION-THIS PERIOD (21)	(3,545)	(3,127)	417	-0.1177	(16,079)	(15,313)	766	-0.0476
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(1,479,170)	(1,308,185)	170,985	0.0091	(830,971)	(830,971)		
10 TRUE-UP (Collected) Or Refunded (REVERSE OF LINE 5)	304,616	304,616	0	0.0000	(101,376)	(101,376)	0	0.0000
10a Flex Rate Refund (if applicable)	0	0	0	0.0000	0	0	0	0.0000
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(1,094,423)	(942,176)	152,246	-0.1391	(1,094,423)	(942,176)	152,247	-0.1391
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(1,479,170)	(1,308,185)	170,985	-0.1156				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(1,090,878)	(939,049)	151,829	-0.1392				
14 TOTAL (12+13)	(2,570,048)	(2,247,234)	322,814	-0.1256				
15 AVERAGE (50% OF 14)	(1,285,024)	(1,123,617)	161,407	-0.1256				
16 INTEREST RATE - FIRST DAY OF MONTH	3.10%	3.34%	0.24%	0.0774				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	3.52%	3.34%	-0.18%	-0.0511				
18 TOTAL (16+17)	6.62%	6.68%	0.06%	0.0091				
19 AVERAGE (50% OF 18)	3.31%	3.34%	0.03%	0.0091				
20 MONTHLY AVERAGE (19/12 Months)	0.28%	0.28%	0.00%	0.0091				
21 INTEREST PROVISION (15x20)	(3,544.52)	(3,127.40)	417.12	-0.1177				



COMPANY: West Florida Natural Gas

RESIDENTIAL BILL COMPARISON  
FOR MONTHLY USAGE OF 30 THERMS

SCHEDULE A-3

COMPARISON OF ESTIMATED TO ACTUAL PERIOD OF: October 1993 Through March 1994

	OCT	NOV	DEC	JAN	FEB	MAR	AVERAGE PERIOD TO DATE
<b>ESTIMATED</b>							
BASE RATE REVENUE	16.76	16.76	16.76	16.76	16.76	0.00	16.7575
PGA FACTOR	0.31900	0.31900	0.31900	0.31900	0.44800	0.00000	0.3448
FUEL RECOVERY REVENUE	9.57	9.57	9.57	9.57	13.44	0.00	10.34
ENERGY CONSERVATION	1.19	1.19	1.19	1.19	1.19	0.00	1.19
TOTAL REVENUE	27.52	27.52	27.52	27.52	31.39	0.00	28.29
<b>ACTUAL</b>							
BASE RATE REVENUE	16.76	16.76	16.76	16.76	16.76	0.00	16.7575
PGA FACTOR	0.31900	0.31900	0.31900	0.31900	0.44800	0.00000	0.3448
FUEL RECOVERY REVENUE	9.57	9.57	9.57	9.57	13.44	0.00	10.34
ENERGY CONSERVATION	1.19	1.19	1.19	1.19	1.19	0.00	1.19
TOTAL REVENUE	27.52	27.52	27.52	27.52	31.39	0.00	28.29
<b>DIFFERENCE</b>							
BASE RATE REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PGA FACTOR cents per therm	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0
PGA REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENERGY CONSERVATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>DIFFERENCE (percent)</b>							
BASE RATE REVENUE	0	0	0	0	0	ERR	0.00
PGA FACTOR cents per therm	0.0000	0.0000	0.0000	0.0000	0.0000	ERR	0
PGA REVENUE	0.00	0.00	0.00	0.00	0.00	ERR	0.00
ENERGY CONSERVATION	0.00	0.00	0.00	0.00	0.00	ERR	0.00
TOTAL REVENUE	0.00	0.00	0.00	0.00	0.00	ERR	0.00

COMPANY: WEST FLORIDA NATURAL GAS CO.

TRANSPORTATION SYSTEM SUPPLY

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

FOR THE PERIOD OF:

October 93

Through

MARCH 94

MONTH: FEBRUARY 1994

(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
Tenn-Gas Mktg	ZONE 1 POOL	1,532	1,487	42,895	41,646	2.250	2.317
Tenn-Gas Mktg	ZONE 2 POOL	5,825	5,655	163,104	158,353	2.340	2.410
Tenn-Gas Mktg	ZONE 3 POOL	1,357	1,318	38,000	36,893	2.390	2.460
Tenn-Gas Mktg	SWING VOL VARIOUS POINTS	VARIABLE	VARIABLE	22,410	21,757	3.055	3.147
Tenn-Gas Mktg	BUYBACK FROM FRANKLIN	VARIABLE	VARIABLE	1,553	1,508	2.250	2.317
FGT	P/L SUPPLY AD OVERBURN	-	-	5,522	5,522	4.449	4.449
TEXAS-OHIO GAS	O/ BALANCING BOOK-OUT	-	-	4,117	4,117	2.11	2.11
	TOTAL			277,601	269,796		
				WEIGHTED AVERAGE		2.428	2.498

NOTE: TRANSPORTATION CHARGES ARE NOT INCLUDED

COMPANY: West Florida Natural Gas

THERM SALES AND CUSTOMER DATA

SCHEDULE A-4

THERM SALES (FIRM)	CURRENT MONTH			PERIOD TO DATE			DIFFERENCE AMOUNT	DIFFERENCE %
	ACTUAL	REVISED ESTIMATE	%	ACTUAL	REVISED TOTAL THERM SALES	%		
1 RESIDENTIAL	1,562,522	1,436,921	-0.08	5,770,237	4,839,332	-0.16	(930,905)	-0.16
2 COMMERCIAL	1,162,826	992,170	-0.15	4,793,330	4,332,060	-0.10	(461,270)	-0.10
4 LG COMMERCIAL	389,056	401,626	0.03	2,074,931	1,883,465	-0.09	(191,466)	-0.09
5 IND/TRANSP	1,387,619	1,633,894	0.18	7,497,046	8,073,601	0.08	576,555	0.08
6	0	0	0.00	0	0	0.00	0	0.00
7	0	0	0.00	0	0	0.00	0	0.00
8 TOTAL FIRM SALES	4,502,016	4,464,611	-0.01	20,135,544	19,128,458	-0.05	(1,007,086)	-0.05
9 THERM SALES (INTERRUPTIBLE)	177,972	220,000	0.24	1,628,236	1,291,160	-0.21	(337,076)	-0.21
10 INTERRUPTIBLE	0	0	0.00	0	0	0.00	0	0.00
11	0	0	0.00	0	0	0.00	0	0.00
12	0	0	0.00	0	0	0.00	0	0.00
13 TOTAL INT. SALES	177,972	220,000	0.24	1,628,236	1,291,160	-0.21	(337,076)	-0.21
14 TOTAL SALES	4,679,988	4,684,611	0.00	21,763,780	20,419,618	-0.06	(1,344,162)	-0.06
15 NUMBER OF CUSTOMERS (FIRM)	25,646	25,100	-0.02	24,605	24,500	-0.00	(105)	-0.00
16 RESIDENTIAL	2,031	2,000	-0.02	1,965	1,973	0.00	8	0.00
17 COMMERCIAL	9	9	0.00	9	9	0.00	0	0.00
18 LG COMMERCIAL	7	7	0.00	7	7	0.00	0	0.00
19 IND/TRANSP	0	0	0.00	0	0	0.00	0	0.00
20	0	0	0.00	0	0	0.00	0	0.00
21 TOTAL FIRM	27,693	27,116	-0.02	26,585	26,489	-0.00	(97)	-0.00
22 NUMBER OF CUSTOMERS (INT.)	3	3	0.00	3	3	0.00	0	0.00
23 INT.	0	0	0.00	0	0	0.00	0	0.00
24	0	0	0.00	0	0	0.00	0	0.00
25 TOTAL INT.	3	3	0.00	3	3	0.00	0	0.00
26 TOTAL CUSTOMERS	27,696	27,119	-0.02	26,588	26,491	-0.00	(96.6)	-0.00
27 THERM USE PER CUSTOMER	60.9	57.2	(0.1)	234.5	197.5	(37.0)	(37.0)	-0.16
28 RESIDENTIAL	572.5	496.1	(0.1)	2439.9	2,196.1	(243.7)	(243.7)	-0.10
29 COMMERCIAL	43,228.4	44,625.1	1.397	225536.0	200,368.6	(25,167.4)	(25,167.4)	-0.11
30 LG COMMERCIAL	198,231.2	233,413.4	35.182	1102506.8	1,223,272.9	120,766.1	120,766.1	0.11
31 IND/TRANSP	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00
32	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00
33 INTERRUPTIBLE	59,324.0	73,333.3	2.2	626244.6	496,600.0	(129,644.6)	(129,644.6)	-0.21
34	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00
35	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00
36	59,324.0	73,333.3	2.2	626244.6	496,600.0	(129,644.6)	(129,644.6)	-0.21

COMPANY: West Florida Natural Gas

## CONVERSION FACTOR CALCULATION

SCHEDULE A-5

ACTUAL FOR THE PERIOD OF: October 1993 Through March 1994

OCALA	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED						
THERMS PURCHASED = AVERAGE BTU CONTENT	1.0316	1.0315	1.0506	1.0439	1.0467	
-----						
CCF PURCHASED						
2 PRESSURE CORRECTION FACTOR						
a. DELIVERY PRESSURE OF GAS SOLD psia	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	
PRESSURE CORRECTION FACTOR (a/b) psia	1.0170	1.0170	1.0170	1.0170	1.0170	
3 BILLING FACTOR						
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.049	1.049	1.068	1.062	1.064	

PANAMA CITY	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED						
THERMS PURCHASED = AVERAGE BTU CONTENT	1.0397	1.0410	1.0506	1.0439	1.0467	
-----						
CCF PURCHASED						
2 PRESSURE CORRECTION FACTOR						
a. DELIVERY PRESSURE OF GAS SOLD psia	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	
PRESSURE CORRECTION FACTOR (a/b) psia	1.0244	1.0244	1.0244	1.0244	1.0244	
3 BILLING FACTOR						
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.065	1.066	1.076	1.069	1.072	

\*Average BTU Content Taken From Daily Meter Report Recap Furnished Through FGT Satellite Metering System

COMPANY: West Florida Natural Gas

TRANSPORTATION PURCHASES  
SYSTEM SUPPLY AND END USE

SCHEDULE A-7  
(REVISED 1/16/92)

ACTUAL FOR THE PERIOD OF:			October 1993 Through March 1994						TOTAL		
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	CENTS PER THERM
							THIRD PARTY	PIPELINE			
October		Arizona	FTS		567,300	567,300		4,255	17,047	4,603	4.58
		Stone	FTS		372,000	372,000		2,790	11,179	3,058	4.58
		Franklin	FTS		202,930	202,930		1,522	6,098	1,668	4.58
		Mid-Florida	FTS		217,000	217,000		1,628	6,521	1,784	4.58
	ENT	Sys Supply	FTS	708,485	0	729,740	151,666	5,314	21,290	5,824	25.98
	FKL	Sys Supply	FTS	107,070	0	110,280	22,921	803	3,217	880	25.98
	OKL	Sys Supply	FTS	26,470	0	26,470	9,503		32,550		158.87
November	FGT	Arizona	FTS		549,000	549,000		1,422	20,088	7,807	5.34
	FGT	Stone	FTS		360,000	360,000		932	13,172	5,119	5.34
	FGT	Franklin	FTS		213,440	213,440		553	7,810	3,035	5.34
	FGT	Mid-Florida	FTS		219,000	219,000		587	8,013	3,114	5.34
	TGM	Sys Supply	FTS	2,315,650	0	2,385,120	466,443	5,908	84,730	32,929	26.74
	FKL	Sys Supply	FTS	86,560	0	89,157	18,518	224	3,167	1,231	26.73
	OKL	Sys Supply	FTS	29,020	0	29,020	9,722		31,500		142.05
December	FGT	Arizona	FTS		567,300	567,300		1,469	20,758	8,067	5.34
	FGT	Stone	FTS		361,380	361,380		936	13,223	5,139	5.34
	FGT	Franklin	FTS		238,060	238,060		517	8,711	3,385	5.34
	FGT	Mid-Florida	FTS		217,000	217,000		562	7,940	3,086	5.34
	TGM	Sys Supply	FTS	3,300,951	0	3,399,980	769,330	8,549	120,782	46,610	29.25
	FKL	Sys Supply	FTS	71,938	0	74,096	16,857	186	2,632	1,023	28.77
	STN	Sys Supply	FTS	10,621	0	10,940	2,516	28	389	151	29.03
	OKL	Sys Supply	FTS	56,920	0	56,920	18,727	0	32,550	0	90.09
January	FGT	Arizona	FTS		567,300	567,300		1,469	24,570	4,164	5.32
	FGT	Stone	FTS		372,000	372,000		963	16,111	2,730	5.32
	FGT	Franklin	FTS		261,950	261,950		678	11,345	1,923	5.32
	FGT	Mid-Florida	FTS		217,000	217,000		582	9,398	1,503	5.32
	TGM	Sys Supply	FTS	4,692,689	0	4,633,470	1,100,514	12,154	260,197	34,444	29.99
	FKL	Sys Supply	FTS	48,049	0	49,490	10,046	124	2,081	353	26.23
	OKL	Sys Supply	---	150,470	0	150,470	47,398		32,550		51.13
	FGT	Sys Supply	CASH-OUT	114,370	0	114,370	31,878				27.87
	FGT	ALERT DAY	OVERAGE	18,710	0	18,710	7,494				40.05
February	FGT	Arizona	FTS		512,400	512,400		1,327	22,192	3,761	5.32
	FGT	Stone	FTS		336,000	336,000		870	14,552	2,466	5.32
	FGT	Franklin	FTS		264,920	264,920		686	11,474	1,945	5.32
	FGT	Mid-Florida	FTS		204,400	204,400		529	8,653	1,500	5.32
	TGM	Sys Supply	FTS	2,586,495	0	2,684,090	637,469	6,609	112,021	18,985	29.97
	FKL	Sys Supply	FTS	15,080	0	15,530	3,484	39	653	111	28.49
	OKL	Sys Supply	---	65,620	0	65,620	21,851		29,400		78.10
	FGT	Sys Supply	Over/AD	55,220	0	55,220	24,558				44.49
	FGT	Sys Supply	Cash-Out								
	TXO	Sys Balance	Back-Out	41,170	0	41,170	8,687				21.10
TOTAL PERIOD TO DATE				14,501,558	6,820,380	21,740,243	3,428,602	64,457	1,028,763	212,876	21.78
TOTAL MONTH TO DATE				2,763,585	1,317,720	4,159,350	696,069	10,151	199,145	28,768	22.46

COMPANY West Florida Natural Gas

COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE  
 OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
 ESTIMATED FOR THE PERIOD October 1993 Through March 1994

SCHEDULE A - FD  
 (REVISED 11/93)

FIRM	PIPELINE	CURRENT MONTH				PERIOD TO DATE		DIFFERENCE AMOUNT	%	
		ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	REVISED ESTIMATE			
	1 COMMODITY	0	0	0	0.00	348,777	348,777	0	0.00	
	2 DEMAND	0	0	0	0.00	56,501	56,501	0	0.00	
	3 PGA REFUND (FGT)	0	0	0	0.00	0	0	0	0.00	
	4 NO-NOTICE COMMODITY TRANSP		2,979	(2,979)	-100.00	8,078	12,593	(4,515)	-44.67	
	5 NO-NOTICE DEMAND TRANSP	6,454	6,454	0	0.00	42,050	42,050	0	0.00	
	6 TOTAL COST OF GAS PURCHASED (1+2+3)	0	0	0	0.00	415,278	415,278	0	0.00	
	TRANSPORTATION SYSTEM SUPPLY									
	7 COMMODITY (Pipeline)	38,767	42,899	(3,932)	-9.21	258,517	238,369	20,148	8.45	
	8 COMMODITY (Other)	704,402	758,512	(54,110)	-7.13	4,118,121	3,675,552	442,569	12.24	
	9 DEMAND	312,678	333,370	(20,692)	-6.21	1,569,870	1,670,354	(100,484)	-6.34	
	10 DEMAND (OKALOOSA & TENNECO)	49,600	32,530	17,070	52.38	274,150	191,100	83,050	43.45	
	11 COMMODITY Pipeline	14,545	14,500	45	0.10	91,382	92,811	(1,429)	-1.54	
	12 DEMAND	63,440	63,506	(66)	-0.10	339,906	345,880	(5,974)	-1.73	
	13 TOTAL TRANSPORTATION COST (4+5+7+8+9+10)-(11+12)	1,033,917	1,098,499	(64,582)	-5.88	5,857,502	5,358,533	498,969	9.22	
	14 TOTAL PIPELINE AND TRANSPORTATION (6+13)	1,033,917	1,098,499	(64,582)	-5.88	6,272,780	5,813,811	458,969	7.32	
	15 Second Prior Month Purchase Adj (OPTIONAL)	0	0	0	0.00	0	0	0	0.00	
	16 TOTAL COST (14+15)	1,033,917	1,098,499	(64,582)	-5.88	6,272,780	5,813,811	458,969	7.82	
	17 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
	18 COMPANY USE	(1,043)	(932)	(111)	11.91	(5,795)	(5,866)	71	-1.21	
	19 TOTAL SALES	1,141,640	1,382,383	(240,743)	-17.42	6,133,129	6,001,803	131,326	2.12	
		THERMS PURCHASED								
	20 COMMODITY	0	0	0	0.00	1,042,290	1,042,290	0	0.00	
	21 DEMAND	0	0	0	0.00	2,174,650	2,174,650	0	0.00	
	22	0	0	0	0.00	0	0	0	0.00	
	23 NO NOTICE COMMODITY TRANSP	0	300,000	300,000	210.00	563,070	1,934,130	(1,371,060)	-3.00	
	24 NO NOTICE DEMAND TRANSP	930,000	930,000	0	0.00	7,810,000	8,060,000	(250,000)	-2.58	
	25 TOTAL PURCHASED (20+22)	0	0	0	0.00	1,042,290	1,042,290	0	0.00	
	TRANSPORTATION SYSTEM SUPPLY									
	26 COMMODITY (Pipeline)	3,904,050	4,300,000	(395,950)	-9.21	24,531,197	22,527,367	2,003,830	8.82	
	27 COMMODITY (Other)	3,041,590	3,227,711	(186,121)	-5.77	17,955,075	16,160,288	1,794,787	11.04	
	28 DEMAND	7,227,650	7,897,300	(669,650)	-8.10	37,557,800	39,377,950	(1,820,150)	-4.52	
	29 DEMAND (OKALOOSA & TENNECO)	3,642,500	232,500	3,410,000	1466.87	17,075,000	1,365,000	16,610,000	1216.85	
	30 FOWLER (SURCHARGE)	0	0	0	0.00	567,520	567,520	0	0.00	
	31 COMMODITY Pipeline	1,454,780	1,466,300	(11,520)	-0.10	8,276,160	8,414,970	(138,810)	-1.55	
	32 DEMAND	1,464,780	1,466,300	(1,520)	-0.10	8,285,160	8,423,970	(138,810)	-1.55	
	33	0	0	0	0.00	0	0	0	0.00	
	34 TOTAL TRANSPORTATION (+27 only)	3,041,590	3,227,711	(186,121)	-5.77	17,955,075	16,160,288	1,794,787	11.04	
	35 TOTAL PIPELINE AND TRANSPORTATION (25+34)	3,041,590	3,227,711	(186,121)	-5.77	18,997,305	17,211,578	1,785,727	10.38	
	36 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
	37 COMPANY USE	(2,961)	(2,850)	(111)	11.74	(16,461)	(16,572)	111	-1.27	
	38 TOTAL THERM SALES	2,559,581	3,100,000	(540,419)	-17.43	17,161,300	16,328,414	832,886	5.10	
		CENTS PER THERM								
	39 COMMODITY (1/20)	0.00000	0.00000	0.0000	0.00	0.33463	0.33463	0.00000	0.00	
	40 DEMAND (2/21)	0.00000	0.00000	0.0000	0.00	0.03068	0.03068	0.00000	0.00	
	41	0.00000	0.00000	0.0000	0.00	0.00000	0.00000	0.00000	0.00	
	42 OVERRUN (4/23)	0.00000	0.00993	-0.0099	-100.00	0.01079	0.01018	0.00061	5.26	
	43 OTHER PURCHASES (5/24)	0.00994	0.00994	0.0000	0.00	0.00553	0.00994	-0.00441	0.00	
	44 TOTAL COST OF GAS PURCHASED (6/25)	0.00000	0.00000	0.0000	0.00	0.39843	0.09000	0.30843	ERR	
	TRANSPORTATION SYSTEM SUPPLY									
	45 COMMODITY (Pipeline) (7/26)	0.00993	0.00993	-0.0000	-0.00	0.01054	0.01058	-0.00004	-0.41	
	46 COMMODITY (Other) (8/27)	0.23159	0.23500	-0.0034	-1.45	0.22926	0.22732	0.00194	0.82	
	47 DEMAND (9/28)	0.04326	0.04331	-0.0000	-0.11	0.04233	0.04242	-0.00009	-0.21	
	48 DEMAND (OKALOOSA & Tennessee)	0.01362	0.14000	-0.1264	-90.27	0.01525	0.14000	-0.12475	-89.11	
	49 OVERRUN (10/30)	0.00000	0.00000	0.0000	0.00	0.00000	0.00000	0.00000	0.00	
	50 COMMODITY Pipeline (11/31)	0.00993	0.00993	0.0000	0.00	0.01104	0.01103	0.00001	0.11	
	51 DEMAND (12/32)	0.04331	0.04331	0.0000	0.00	0.04103	0.04106	-0.00003	-0.08	
	52 TOTAL TRANSPORTATION COST (13/34)	0.33993	0.34033	-0.0004	-0.12	0.32623	0.32139	0.30484	1425.07	
	53 TOTAL PIPELINE AND TRANSPORTATION (14/35)	0.33993	0.34033	-0.0004	-0.12	0.33019	0.33778	-0.00759	-2.25	
	54 NET UNBILLED (17/36)	0.00000	0.00000	0.0000	0.00	0.00000	0.00000	0.00000	0.00	
	55 COMPANY USE (18/37)	0.35225	0.35170	0.00005	0.18	0.35204	0.35185	0.00019	0.05	
	56 TOTAL THERM SALES (5)	0.33993	0.34033	-0.0004	-0.12	0.33019	0.32738	0.00281	10.17	
	57 TRUE-UP (E-2)	0.09304	0.09304	0.0000	0.00	0.09304	0.09304	0.00000	0.00	
	58 TOTAL COST OF GAS (56+57)	0.43287	0.43227	0.0006	0.09	0.42413	0.42151	0.00262	0.62	
	59 Second Prior Month Purchase Adj (OPTIONAL) 14/36									
	60 TOTAL (58+59)	0.43287	0.43227	0.0006	0.09	0.42413	0.42151	0.00262	0.62	
	61 REVENUE TAX FACTOR	1.00376	1.00376	0.0000	0.00	1.00376	1.00376	0.00000	0.00	
	62 PGA FACTOR ADJUSTED FOR TAXES (60x61)	0.43550	0.43591	-0.0004	-0.09	0.42573	0.42324	0.00249	0.59	
	63 PGA FACTOR ROUNDED TO NEAREST .001	0.435	0.436	-0.0004	-0.09	0.426	0.423	0.003	0.71	

Footnote: Alert Day & Cash-Out Volumes are included in Commodity Other Totals

FOR THE PERIOD OF:

October 1993

Through

March 1994

TRUE-UP CALCULATION	ACTUAL	CURRENT MONTH: REVISED ESTIMATE	Merch		ACTUAL	PERIOD TO DATE REVISED ESTIMATE	DIFFERENCE	
			DIFFERENCE AMOUNT	%			AMOUNT	%
1 PURCHASED GAS COST - PIPELINE	0	0	0	0.0000	415,278	415,278	0	0.0000
2 PURCHASED GAS COST - TRANS. & OTHER	1,033,917	1,098,499	64,582	0.0625	5,857,502	5,398,533	(458,969)	-0.0784
3 PURCHASED GAS COST - TOTAL (1+2)	1,033,917	1,098,499	64,582	0.0625	6,272,780	5,813,811	(458,969)	-0.0732
4 FUEL REVENUES (NET OF REVENUE TAX)	1,141,640	1,382,383	240,743	0.2109	6,133,129	6,001,803	(131,326)	-0.0214
5 TRUE-UP PROVISION (Collect) or Refund	(304,616)	(304,616)	0	0.0000	(203,240)	(203,240)	0	0.0000
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	837,024	1,077,767	240,743	0.2876	5,929,889	5,798,563	(131,326)	-0.0221
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(196,893)	(20,732)	176,161	-0.8947	(342,891)	(15,248)	327,643	-0.9555
8 INTEREST PROVISION-THIS PERIOD (21)	(3,126)	(2,227)	899	-0.2875	(19,205)	(17,540)	1,665	-0.0867
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(1,094,423)	(942,176)	152,247	-0.0735	(830,971)	(830,971)		
10 TRUE-UP (Collected) Or Refunded (REVERSE OF LINE 5)	304,616	304,616	0	0.0000	203,240	203,240	0	0.0000
10a Flex Rate Refund (If applicable)	0	0	0	0.0000	0	0	0	0.0000
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(989,826)	(660,519)	329,306	-0.3327	(989,826)	(660,519)	329,307	-0.3327
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(1,094,423)	(942,176)	152,247	-0.1391				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(986,700)	(658,292)	328,408	-0.3328				
14 TOTAL (12+13)	(2,081,123)	(1,600,468)	480,655	-0.2310				
15 AVERAGE (50% OF 14)	(1,040,561)	(800,234)	240,327	-0.2310				
16 INTEREST RATE - FIRST DAY OF MONTH	3.52%	3.34%	-0.18%	-0.0511				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	3.69%	3.34%	-0.35%	-0.0949				
18 TOTAL (16+17)	7.21%	6.68%	-0.53%	-0.0735				
19 AVERAGE (50% OF 18)	3.61%	3.34%	-0.26%	-0.0735				
20 MONTHLY AVERAGE (19/12 Months)	0.30%	0.28%	-0.02%	-0.0735				
21 INTEREST PROVISION (15x20)	(3,126.02)	(2,227.32)	898.70	-0.2875				

COMPANY: West Florida Natural Gas

RESIDENTIAL BILL COMPARISON  
FOR MONTHLY USAGE OF 30 THERMS

SCHEDULE A-3

COMPARISON OF ESTIMATED TO ACTUAL PERIOD OF: October 1993 Through March 1994

	OCT	NOV	DEC	JAN	FEB	MAR	AVERAGE PERIOD TO DATE
ESTIMATED							
BASE RATE REVENUE	16.76	16.76	16.76	16.76	16.76	16.76	16.7575
PGA FACTOR	0.31900	0.31900	0.31900	0.31900	0.44800	0.44800	0.362
FUEL RECOVERY REVENUE	9.57	9.57	9.57	9.57	13.44	13.44	10.86
ENERGY CONSERVATION	1.19	1.19	1.19	1.19	1.19	1.19	1.19
TOTAL REVENUE	27.52	27.52	27.52	27.52	31.39	31.39	28.81
ACTUAL							
BASE RATE REVENUE	16.76	16.76	16.76	16.76	16.76	16.76	16.7575
PGA FACTOR	0.31900	0.31900	0.31900	0.31900	0.44800	0.44800	0.362
FUEL RECOVERY REVENUE	9.57	9.57	9.57	9.57	13.44	13.44	10.86
ENERGY CONSERVATION	1.19	1.19	1.19	1.19	1.19	1.19	1.19
TOTAL REVENUE	27.52	27.52	27.52	27.52	31.39	31.39	28.81
DIFFERENCE							
BASE RATE REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PGA FACTOR cents per therm	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0
PGA REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENERGY CONSERVATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DIFFERENCE (percent)							
BASE RATE REVENUE	0	0	0	0	0	0	0.00
PGA FACTOR cents per therm	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0
PGA REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENERGY CONSERVATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00



COMPANY: WEST FLORIDA NATURAL GAS CO.

TRANSPORTATION SYSTEM SUPPLY

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

FOR THE PERIOD OF:

October 93

Through

MARCH 94

MONTH: MARCH 1994

(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
Tenn-Gas Mktg	ZONE 1 POOL	1,986	1,928	61,572	59,779	2.20	2.27
Tenn-Gas Mktg	ZONE 2 POOL	5,769	5,601	178,827	173,618	2.33	2.40
Tenn-Gas Mktg	ZONE 3 POOL	1,076	1,045	33,352	32,381	2.39	2.46
Tenn-Gas Mktg	BUYBACK FROM FRANKLIN MINERALS	VARIABLE	VARIABLE	1,050	1,019	2.20	2.27
CITY OF TALLA.	BALANCING BOOK-OUT	-	-	9,774	9,774	2.31	2.31
FGT	BALANCING CASH-OUT	-	-	14,813	14,813	2.20	2.20
TOTAL				299,388	291,384		

WEIGHTED AVERAGE

2.30

2.37

NOTE: TRANSPORTATION CHARGES ARE NOT INCLUDED

FOR THE MONTH OF: March

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL TOTAL THERM SALES	REVISED TOTAL THERM SALES	DIFFERENCE AMOUNT	%
<b>THERM SALES (FIRM)</b>								
1 RESIDENTIAL	916,919	1,112,758	195,839	0.21	6,607,156	5,952,090	(735,066)	-0.11
2 COMMERCIAL	1,057,950	1,082,986	25,036	0.02	5,851,280	5,415,046	(436,234)	-0.07
4 LG COMMERCIAL	361,767	336,576	(25,191)	-0.07	2,436,698	2,220,041	(216,657)	-0.09
5 IND/TRANSP	2,154,859	1,809,851	(345,008)	-0.16	9,651,905	9,883,452	231,547	0.02
6	0	0	0	0.00	0	0	0	0.00
7	0	0	0	0.00	0	0	0	0.00
8 TOTAL FIRM SALES	4,491,495	4,342,171	(149,324)	-0.03	24,627,039	23,470,629	(1,156,410)	-0.05
<b>THERM SALES (INTERRUPTIBLE)</b>								
10 INTERRUPTIBLE	141,617	230,000	88,383	0.62	1,769,853	1,521,160	(248,693)	-0.14
11	0	0	0	0.00	0	0	0	0.00
12	0	0	0	0.00	0	0	0	0.00
13 TOTAL INT. SALES	141,617	230,000	88,383	0.62	1,769,853	1,521,160	(248,693)	-0.14
14 TOTAL SALES	4,633,112	4,572,171	(60,941)	-0.01	26,396,892	24,991,789	(1,405,103)	-0.05
<b>NUMBER OF CUSTOMERS (FIRM)</b>								
15 RESIDENTIAL	25,648	25,120	(528)	-0.02	24,779	24,603	(175)	-0.01
16 COMMERCIAL	2,088	2,025	(63)	-0.03	1,985	1,981	(4)	-0.00
17 LG COMMERCIAL	8	9	1	0.13	9	9	0	0.04
18 IND/TRANSP	7	7	0	0.00	7	7	(0)	-0.02
19	0	0	0	0.00	0	0	0	ERR
20	0	0	0	0.00	0	0	0	0.00
21 TOTAL FIRM	27,751	27,161	(590)	-0.02	26,780	26,601	(179)	-0.01
<b>NUMBER OF CUSTOMERS (INT.)</b>								
22 INT	4	3	(1)	-0.25	3	3	0	0.07
23	0	0	0	0.00	0	0	0	0.00
24	0	0	0	0.00	0	0	0	0.00
25 TOTAL INT.	4	3	(1)	-0.25	3	3	0.166666667	0.07
26 TOTAL CUSTOMERS	27,755	27,164	(591)	-0.02	26,782	26,603	-178.666667	-0.01
<b>THERM USE PER CUSTOMER</b>								
27 RESIDENTIAL	35.8	44.3	9	0.2	269.9	241.9	(28.0)	-0.10
28 COMMERCIAL	506.7	534.8	28	0.1	2947.5	2,733.0	(214.5)	-0.07
29 LG COMMERCIAL	45,220.9	37,397.3	(7,824)	(0.2)	270744.2	237,861.5	(32,882.7)	-0.12
30 IND/TRANSP	307,836.9	258,550.1	(49,287)	(0.2)	1412473.9	1,482,517.8	70,043.9	0.05
31	0.0	0.0	0	0.0	0.0	0.0	0.0	0.00
32	0.0	0.0	0	0.0	0.0	0.0	0.0	0.00
33 INTERRUPTIBLE	35,404.3	76,666.7	41,262	1.2	707941.2	570,435.0	(137,506.2)	-0.19
34	0.0	0.0	0	0.0	0.0	0.0	0.0	0.00
35	0.0	0.0	0	0.0	0.0	0.0	0.0	0.00
36	35,404.3	76,666.7	41,262	1.2	707941.2	570,435.0	(137,506.2)	-0.19

COMPANY: West Florida Natural Gas  
 CONVERSION FACTOR CALCULATION  
 ACTUAL FOR THE PERIOD OF: October 1993 Through March 1994

**OCALA**

**1 AVERAGE BTU CONTENT OF GAS PURCHASED**

THEMS PURCHASED = AVERAGE BTU CONTENT

	OCT	NOV	DEC	JAN	FEB	MAR
1.0316	1.0315	1.0506	1.0439	1.0467	1.0398	

CCF PURCHASED

**2 PRESSURE CORRECTION FACTOR**

a. DELIVERY PRESSURE OF GAS SOLD psia

14.98	14.98	14.98	14.98	14.98	14.98	14.98
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b. DELIVERY PRESSURE OF GAS PURCHASED psia

14.73	14.73	14.73	14.73	14.73	14.73	14.73
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PRESSURE CORRECTION FACTOR (a/b) psia

1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170
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**3 BILLING FACTOR**

BTU CONTENT x PRESSURE CORRECTION FACTOR

1.049	1.049	1.068	1.062	1.064	1.057	
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**PANAMA CITY**

**1 AVERAGE BTU CONTENT OF GAS PURCHASED**

THEMS PURCHASED = AVERAGE BTU CONTENT

	OCT	NOV	DEC	JAN	FEB	MAR
1.0397	1.0410	1.0506	1.0439	1.0467	1.0398	

CCF PURCHASED

**2 PRESSURE CORRECTION FACTOR**

a. DELIVERY PRESSURE OF GAS SOLD psia

15.09	15.09	15.09	15.09	15.09	15.09	15.09
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b. DELIVERY PRESSURE OF GAS PURCHASED psia

14.73	14.73	14.73	14.73	14.73	14.73	14.73
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PRESSURE CORRECTION FACTOR (a/b) psia

1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244
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**3 BILLING FACTOR**

BTU CONTENT x PRESSURE CORRECTION FACTOR

1.065	1.066	1.076	1.069	1.072	1.065	
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\*Average BTU Content Taken From Daily Meter Report Recap Furnished Through FGT Satellite Metering System

COMPANY: West Florida Natural Gas

TRANSPORTATION PURCHASES  
SYSTEM SUPPLY AND END USE

SCHEDULE A-7  
(REVISED 1/16/92)

ACTUAL FOR THE PERIOD OF:

October 1993 Through March 1994

MONTH	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			
October		Arizona	FTS		567,300	567,300		4,255	17,047	4,663	4.58
		Stone	FTS		372,000	372,000		2,790	11,179	3,058	4.58
		Franklin	FTS		202,930	202,930		1,522	6,098	1,658	4.58
		Mid-Florida	FTS		217,000	217,000		1,628	6,521	1,784	4.58
	ENT	Sys Supply	FTS	708,485	0	729,740	151,666	5,314	21,290	5,824	25.98
	FKL	Sys Supply	FTS	107,070	0	110,280	22,921	803	3,217	880	25.98
November	OKL	Sys Supply	FTS	26,470	0	26,470	9,503		32,550		158.87
	FGT	Arizona	FTS		549,000	549,000		1,422	20,088	7,807	5.34
	FGT	Stone	FTS		360,000	360,000		932	13,172	5,119	5.34
	FGT	Franklin	FTS		213,440	213,440		553	7,810	3,035	5.34
	FGT	Mid-Florida	FTS		219,000	219,000		567	8,013	3,114	5.34
	TGM	Sys Supply	FTS	2,315,650	0	2,385,120	495,443	5,998	84,730	32,929	26.74
December	FKL	Sys Supply	FTS	86,560	0	89,157	18,518	224	3,167	1,231	26.73
	OKL	Sys Supply	FTS	29,020	0	29,020	9,722		31,500		142.05
	FGT	Arizona	FTS		567,300	567,300		1,469	20,758	8,067	5.34
	FGT	Stone	FTS		361,380	361,380		936	13,223	5,139	5.34
	FGT	Franklin	FTS		238,060	238,060		617	8,711	3,385	5.34
	FGT	Mid-Florida	FTS		217,000	217,000		562	7,940	3,086	5.34
January	TGM	Sys Supply	FTS	3,300,951	0	3,399,980	789,330	8,549	120,782	46,940	20.25
	FKL	Sys Supply	FTS	71,938	0	74,096	16,857	186	2,632	1,023	28.77
	STN	Sys Supply	FTS	10,621	0	10,940	2,516	28	369	151	29.03
	OKL	Sys Supply	FTS	56,920	0	56,920	18,727	0	32,550	0	90.09
	FGT	Arizona	FTS		567,300	567,300		1,469	24,570	4,164	5.32
	FGT	Stone	FTS		372,000	372,000		963	16,111	2,730	5.32
February	FGT	Franklin	FTS		261,950	261,950		678	11,345	1,923	5.32
	FGT	Mid-Florida	FTS		217,000	217,000		562	9,398	1,593	5.32
	TGM	Sys Supply	FTS	4,692,689		4,833,470	1,100,514	12,154	260,197	34,444	29.99
	FKL	Sys Supply	FTS	48,049		49,490	10,046	124	2,081	353	26.23
	OKL	Sys Supply	---	150,470		150,470	47,398		32,550		53.13
	FGT	Sys Supply	CASH-OUT	114,370		114,370	31,878				27.87
March	FGT	ALERT DAY	OVERAGE	18,710		18,710	7,494				40.05
	FGT	Arizona	FTS		512,400	512,400		1,327	22,192	3,781	5.32
	FGT	Stone	FTS		336,000	336,000		870	14,552	2,466	5.32
	FGT	Franklin	FTS		264,920	264,920		686	11,474	1,945	5.32
	FGT	Mid-Florida	FTS		204,400	204,400		529	8,553	1,500	5.32
	TGM	Sys Supply	FTS	2,586,495		2,664,090	637,469	6,699	112,021	18,985	29.97
March	FKL	Sys Supply	FTS	15,060		15,530	3,494	39	653	111	28.49
	OKL	Sys Supply	---	65,620		65,620	21,851		29,400		78.10
	FGT	Sys Supply	Over/AD	55,220		55,220	24,568				44.49
	FGT	Sys Supply	Cash-Out								
	TXO	Sys Balance	Book-Out	41,170		41,170	8,687				21.10
	FGT	Arizona	FTS		567,300	567,300		1,469	24,570	4,164	5.32
March	FGT	Stone	FTS		372,000	372,000		963	16,111	2,730	5.32
	FGT	Franklin	FTS		299,800	299,800		776	12,984	2,201	5.32
	FGT	Mid-Florida	FTS		225,680	225,680		585	9,774	1,656	5.32
	TGM	Sys Supply	FTS	2,657,777		2,737,510	631,837	6,884	115,108	19,508	29.10
	FKL	Sys Supply	FTS	10,194		10,500	2,310	26	442	75	27.17
	OKL	Sys Supply	---	64,880		64,880	22,643		32,550		85.07
TOTAL PERIOD TO DATE				17,480,279	8,285,160	26,263,783	4,140,643	75,161	1,240,303	243,211	21.70
				2,978,721	1,464,780	4,523,540	712,041	10,704	211,539	30,334	21.32

COMPANY:	FINAL FUEL OVER/UNDER RECOVERY		REVISED SCHEDULE A-7 (REVISED 8/19/93)	
	FOR THE PERIOD:	APRIL 94 Through	MARCH 95 OCT 93 - MAR 94	APR 94 - SEP 94
	1 TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2 Line 3	6,272,780	2,103,456
	2 TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	A-2 Line 6	5,929,889	2,304,027
	3 ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD (2-1)		(342,891)	200,571
	4 INTEREST PROVISION ACTUAL OVER/UNDER RECOVERY	A-2 Line 8	(19,205)	690
	5 FOR THE PERIOD (3+4)		(362,096)	201,261
	6 LESS: ESTIMATED/ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD OCTOBER 93 Through SEPT 94 (From Schedule E-2) WHICH WAS INCLUDED IN THE CURRENT APRIL 94 Through MARCH 95 PERIOD	E-4 Line 4 Col.4	(32,788)	0
	7 FINAL FUEL OVER/UNDER RECOVERY TO BE INCLUDED IN THE PROJECTED APRIL 95 Through MARCH 96 PERIOD (5-6)		(329,308)	201,261