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February 18, 1995

IN REPLY REFER TO

Matthew R. Costa
P. O. Box 1531
Tampa, FL 33601

ORIGINAL
FILE COPY

By Hand Delivery

Blanca S. Bayo, Director
Division of Records & Reporting
Florida Public Service Commission
Fletcher Building
101 E. Gaines Street
Tallahassee, FL 32301

Re: Docket No. **950003-GU** -- Purchased Gas Adjustment (PGA)
Clause -- Request for Confidential Treatment.

Dear Ms. Bayo:

We submit herewith on behalf of Peoples Gas System, Inc. its purchased gas adjustment filing for the month of January 1995 [consisting of (a) Schedules A-1, A-1 Supporting Detail, A-2, A-3, A-4, A-5, and A-6, (b) invoices covering Peoples' gas purchases for the month (c) its Open Access Gas Purchased Report for the month, (d) its Accruals for Gas Purchased Report, (e) its Actual/Accrual Reconciliation for Gas Purchased Report (and invoices thereto), and (f) invoices reflecting prior month or period adjustments], and request confidential treatment of portions thereof.

This request is made pursuant to Section 366.093, Florida Statutes, for the reasons detailed in the document entitled "Peoples Gas System, Inc.'s Request for Confidential Treatment", the original and 10 copies of which are also enclosed herewith for filing. The sensitive information contained in the enclosed documents has been shaded in grey or highlighted in yellow.

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

RECEIVED & FILED

ICF 2/20/95
FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

01919 FEB 20 95

FPSC-RECORDS/REPORTING

Blanca S. Bayo, Director
February 18, 1995
Page 2

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

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

Thank you for your assistance.

Sincerely,



MATTHEW R. COSTA

MRC/m
Enclosures

cc: Mr. Hugh M. Grey, III
Mr. W. Edward Elliott
All Parties of Record

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Purchased Gas : Docket No. 950003-GU
Adjustment (PGA) Clause :
: Submitted for Filing: 02-20-95

PEOPLES GAS SYSTEM, INC.'S REQUEST
FOR CONFIDENTIAL TREATMENT

Pursuant to Section 366.093, Florida Statutes, Peoples Gas System, Inc. ("Peoples"), submits the following Request for Confidential Treatment of portions of its purchased gas adjustment filing for the month of January 1995 [consisting of (a) Schedules A-1, A-1 Supporting Detail, A-2, A-3, A-4, A-5, A-6, (b) invoices covering Peoples' gas purchases for the month, (c) an Open Access Gas Purchased Report, (d) an Accruals for Gas Purchased Report, (e) an Accrual/Actual Reconciliation Report and invoices thereto, and (f) invoices reflecting prior month or period adjustments] which is submitted for filing in the above docket concurrently herewith:

1. Attached hereto as Exhibit "A" is a detailed justification for the requested confidential treatment of the highlighted portions of Peoples' Schedules, Invoices, Open Access Report, Accrual Report, and Accrual/Actual Reconciliation Report referenced above.

2. The material for which confidential classification is sought is intended to be and is treated by Peoples and its affiliates as private and has not been disclosed.

3. Peoples requests that the information for which it seeks confidential classification not be declassified until August 20,

DOCUMENT NUMBER-DATE

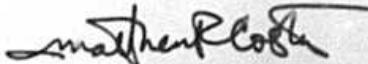
01919 FEB 20 95

FPSC-RECORDS/REPORTING

1996 (i.e., for a period of 18 months as provided in Section 366.093(4)). The time period requested is necessary to allow Peoples and/or its affiliated companies to negotiate future gas purchase contracts without their suppliers/competitors (and other customers) having access to information which would adversely affect the ability of Peoples and its affiliates to negotiate such future contracts on favorable terms. The period of time requested will ultimately protect Peoples and its customers.

WHEREFORE, Peoples submits the foregoing as its request for confidential treatment of the information identified in Exhibit "A".

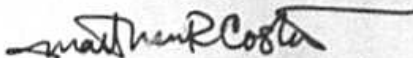
Respectfully submitted,



Ansley Watson, Jr.
Matthew R. Costa
MACFARLANE, AUSLEY, FERGUSON & McMULLEN
P. O. Box 1531, Tampa, Florida 33601
(813) 273-4200
Attorneys for Peoples Gas System, Inc.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy of the foregoing Request for Confidential Treatment, filed on behalf of Peoples Gas System, Inc., has been furnished by regular U.S. Mail this 19th day of February, 1995, to all known parties of record in Docket No. 950003-GU.



Matthew R. Costa

PEOPLES GAS SYSTEM, INC.

Docket No. 950003-GU

Justification for Confidentiality of January 1995 Schedules:

<u>SCHEDULE</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>RATIONALE</u>
A-1	30, 31	Current Month (Actual, Revised Flex Down Estimate, and Difference) and Period to Date (Actual, Revised Flex Down Estimate, and Difference)	(1)
A-1	3, 4 17, 18	Current Month (Actual, Revised Flex Down Estimate, and Difference) and Period to Date (Actual, Revised Flex Down Estimate, and Difference)	(2)
A-1	1, 2 5, 7-9 15, 16 19 21-23	Current Month (Actual, Revised Flex Down Estimate, and Difference) and Period to Date (Actual, Revised Flex Down Estimate, and Difference)	(3)

(1) This information is contractual information which, if made public, "would impair the efforts of [Peoples] to contract for goods or service on favorable terms." Section 366.093(3)(d), Florida Statutes. The information shows the weighted average price which Peoples paid to its suppliers for the month of January 1995 and during the period April 1994 through March 1995. Knowledge of the prices for gas Peoples paid during this period would give other competing suppliers information with which to potentially or actually control the pricing of gas either by all quoting a particular price (which would in all likelihood equal or exceed the price Peoples paid), or by adhering to a price offered by a Peoples supplier. Despite the fact that this information is the weighted average price paid to Peoples' suppliers during the involved period, other suppliers which might have been willing to sell gas

Exhibit "A"

at a price less than such weighted average cost would likely refuse to do so. Such suppliers would be less likely to make price concessions which they might have previously made (or might otherwise have been willing to make), and could simply refuse to sell at a price less than such weighted average price. The end result is reasonably likely to be increased gas prices, and therefore an increased cost of gas which Peoples must recover from its ratepayers.

(2) The total cost figures for Peoples' purchases from its suppliers shown on Lines 3 and 4 can be divided by the therms purchased from such suppliers on Lines 17 and 18 to determine the weighted average cost or price on Lines 30 and 31. Thus, the publication of the information on Lines 3, 4, 17 and 18 together, or independently, would allow other suppliers to derive the purchase price of gas Peoples paid during the involved periods. This information would permit a supplier to determine contractual information which, if made public, "would impair the efforts of [Peoples] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes. See Rationale (1) above.

(3) The data (for January 1995 in the columns Current Month (Actual, Revised Flex Down Estimate, and Difference), and for April 1994 through March 1995 in the columns Period to Date (Actual, Revised Flex Down Estimate, and Difference)), are algebraic functions of the price per therm Peoples paid to its suppliers for gas during the involved periods, and could (since the total cost of gas purchased (Line 11), total therm sales (Line 14), total therms purchased (Line 24), total therm sales (Line 27), total cents-per-therm cost of gas purchased (Line 37), total therm sales (Line 40) and the PGA factor and true-up, which are needed by the Commission to understand the calculation of the purchased gas adjustment, have not been deleted) be used to derive the purchase price (or information from which to determine the purchase price) of gas Peoples paid during the involved periods. Thus, the information would permit a supplier to determine contractual information which, if made public, "would impair the efforts of [Peoples] to contract for goods or service on favorable terms." Section 366.093(3)(d), Florida Statutes. See Rationale (1) above.

Justification for Confidentiality of January 1995 Schedules:

<u>SCHEDULE</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>RATIONALE</u>
A-1 Supporting Detail	8	Therms, Invoice Amount	(1)
A-1 Supporting Detail	16, 24	Therms, Invoice Amount, Cost Per Therm	(2)
A-1 Supporting Detail	34	Therms, Invoice Amount	(3)
A-1 Supporting Detail	1-6	Therms, Invoice Amount	(4)
A-1 Supporting Detail	9, 11	Invoice Amount	(5)
A-1 Supporting Detail	10, 12, 17-22	Therms, Invoice Amount, Cost Per Therm	(5)
A-1 Supporting Detail	25-32	Therms, Invoice Amount	(6)

(1) This information is the same information that appears in Lines 15 and 1 of Schedule A-1. For the same reasons expressed above (See Rationale 3, page 2), Peoples requests confidential treatment.

(2) The information in Line 16 of the A-1 Supporting Detail Schedule is the same information that appears in Lines 17, 3, and 30 of Schedule A-1. The information in Line 24 of the A-1 Supporting Detail Schedule is the same information that appears in Lines 18, 4, and 31 of Schedule A-1. For the same reasons expressed above (See Rationales 1 and 2, pages 1-2), Peoples requests confidential treatment of these lines.

(3) This information is the same information that appears in Lines 19 and 5 of Schedule A-1. For the same reasons expressed above (See Rationale 3, page 2), Peoples requests confidential treatment.

(4) The data in Lines 1, 2, 3, 4, 5, and 6 of this Schedule are algebraic functions of the Total Commodity (Pipeline) Therms and Invoice Amounts listed in Line 8 of this Schedule. Thus, the publication of these lines, together or independently, could be used to derive the information in Line 8. For the reasons expressed in Rationale (1) above (with respect to the confidential treatment of Line 8), Peoples requests confidential treatment of these lines.

(5) The information in Lines 9, 10, 11, and 12 are algebraic functions of the information in Line 16. The information in Lines 17, 18, 19, 20, 21, and 22 are algebraic functions of the information in Line 24 of this Schedule. Thus, the publication of Lines 9-12 and/or 17-22, together or independently, could be used to derive the information in Lines 16 and/or 24. For the reasons expressed in Rationale (2) above (with respect to the confidential treatment of Lines 16 and 24), Peoples requests confidential treatment of these lines as well.

(6) The data in Lines 25, 26, 27, 28, 29, 30, 31, and 32 are algebraic functions of the Total Demand Therms and Invoice Amounts listed in Line 34 of this Schedule. Thus, the publication of these lines, together or independently, could be used to derive the information in Line 34. For the reasons expressed in Rationale (3), Peoples requests confidential treatment of these lines as well.

Justification for Confidentiality of January 1995 Schedules:

<u>SCHEDULE(S)</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>RATIONALE</u>
A-3	10 - 25	L	(1)
A-3	1 - 28	E - K	(2)
A-3	10 - 25	B	(3)

(1) For purposes of this filing, Peoples is required to show the quantities of gas which it purchased from its suppliers during the month of January 1995 and for the period April 1994 through March 1995, together with the cost of transportation for such purchases. Rates associated with Florida Gas Transmission Company ("FGT") and South Florida Cogeneration Associates ("SFCA") are published or are a matter of public record. However, rates for purchases and services unrelated to FGT and SFCA are not publicly known but are, instead, the result of private negotiations between Peoples and numerous producers and gas marketing companies. Since "open access" became effective on the FGT system on August 1, 1990, gas supplies have been (and will continue to be) available to Peoples from these other suppliers. Purchases are made by Peoples at varying prices depending on the length of the period during which purchases will be made, the season or seasons during which purchases will be made, the quantities involved, and whether the purchase is made on a firm or interruptible basis. Prices at which gas is available to Peoples can vary from producer-to-producer or marketer-to-marketer even when non-price terms and conditions of the purchase are not significantly different.

This information is contractual information which, if made public, "would impair the efforts of [Peoples] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes. The information shows the weighted average prices which Peoples paid to its suppliers for gas during January 1995. Knowledge of the prices Peoples paid to its suppliers during this period would give other competing suppliers information with which to potentially or actually control the pricing of gas either by all quoting a particular price (which would in all likelihood equal or exceed the price Peoples has paid), or by adhering to a price offered by a Peoples supplier. Despite the fact that this information is the weighted average price paid to Peoples' suppliers during the involved period, other suppliers which might have been willing to sell gas at a price less than such weighted average cost would likely refuse to do so. Such suppliers would be less likely to make any price concessions which they might have previously made (or might otherwise have been willing to make), and could simply refuse to sell at a price less than such weighted average price. The end result is reasonably likely to be increased

gas prices, and therefore an increased cost of gas which Peoples must recover from its ratepayers.

(2) The data are algebraic functions of the price per therm Peoples paid to its suppliers in Column L, Lines 10-25 of this Schedule. See Rationale (1) above. The publication of these columns together, or independently, would allow a potential supplier to derive the purchase price of gas Peoples paid to its suppliers during the month. Thus, this information would permit a supplier to determine contractual information which, if made public, "would impair the efforts of [Peoples] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes.

(3) Publishing the names of suppliers would be detrimental to the interests of Peoples and its ratepayers since it would provide competitors with a list of prospective suppliers. Moreover, a third party may use such information to interject itself as a middleman between Peoples and the supplier. In either case, the end result is reasonably likely to be increased gas prices, and therefore an increased cost of gas which Peoples must recover from its ratepayers.

Justification for Confidentiality of January 1995 Schedules:

<u>SCHEDULE</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>RATIONALE</u>
A-4 (Pages 1-3)	1-17, 18 19-35, 36 37-45, 55	G-H	(1)
A-4 (Pages 1-3)	1-17, 18 19-35, 36 37-45, 54	C-F	(2)
A-4 (Pages 1-3)	1-17 19-35 37-45	A-B	(3)

(1) This information is contractual information which, if made public, "would impair the efforts of [Peoples] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes. The information on all lines identified in Column G consists of the invoice price per MMBtu paid for gas by Peoples to its suppliers for the involved month. The information on all lines identified in Column H consists of the delivered price per MMBtu paid by Peoples for such gas (*i.e.*, the invoice price plus charges for transportation). Knowledge of the prices Peoples paid to its gas suppliers during this month would give other competing suppliers information with which to potentially or actually control the pricing of gas either by all quoting a particular price (which would in all likelihood equal or exceed the price Peoples paid), or by adhering to a price offered by a particular supplier. A supplier which might have been willing to sell gas at a price less than the price reflected in any individual invoice would likely refuse to do so. Such a supplier would be less likely to make any price concessions which it might have previously made (or might otherwise have been willing to make), and could simply refuse to sell at a price less than an individual price paid by Peoples. The end result is reasonably likely to be increased gas prices, and therefore an increased cost of gas which Peoples must recover from its ratepayers.

(2) Since it is the rates (*i.e.*, prices) at which the purchases were made which Peoples seeks to protect from disclosure, it is also necessary to protect the volumes or amounts of the purchases in order to prevent the use of such information to calculate the rates.

(3) Publishing the names of suppliers and the receipt points at which the purchased gas is delivered to Peoples would be detrimental to the interests of Peoples and its ratepayers since it would provide a complete illustration of Peoples' supply infrastructure. First, disclosing the receipt points in Column B

would give competing vendors information that would allow them to take capacity at those points. The resulting reduction in available capacity for supply already secured would increase the cost of gas transportation. Moreover, if the names in Column A are made public, a third party might interject itself as a middleman between the supplier and Peoples. In either case, the end result is reasonably likely to be increased gas prices, and therefore an increased cost of gas which Peoples must recover from its ratepayers.

Justification for Confidentiality of January 1995 "Open Access" Report:

<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>RATIONALE</u>
1-4 9-17 23-42	C and E	(1)
10-12, 16-17, 23-42	A	(2)
20-22	C and E	(3)

(1) This data is contractual information which, if made public, "would impair the efforts of [Peoples] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes. The information shows, in Column C, the therms purchased from each supplier for the month and, in Column E, the total cost of the volume purchased. Such information could be used to calculate the actual prices which Peoples paid for gas to each of its suppliers for the involved month. Knowledge of the prices Peoples paid to its gas suppliers during the month would give other competing suppliers information with which to potentially or actually control the pricing of gas either by all quoting a particular price (which would in all likelihood equal or exceed the price Peoples paid), or by adhering to a price offered by a particular supplier. A supplier which might have been willing to sell gas at a price less than the price which could be derived for any particular supplier would likely refuse to do so. Such a supplier would be less likely to make any price concessions which it might have previously made (or might otherwise have been willing to make), and could simply refuse to sell at a price less than an individual price paid by Peoples. The end result is reasonably likely to be increased gas prices, and therefore an increased cost of gas which Peoples must recover from its ratepayers.

In addition, this information is, in essence, a summary of the volume and cost information contained in Peoples' gas purchase invoices which are filed with the Commission Staff each month. Peoples has also sought specified confidential treatment of this information as it appears on such invoices.

(2) Publishing the names of suppliers would be detrimental to the interests of Peoples and its ratepayers since it would provide a list of prospective suppliers. If the names were made public, a third party might try to interject itself as a middleman between the supplier and Peoples. The end result is reasonably likely to be increased gas prices, and therefore an increased cost of gas which Peoples must recover from its ratepayers.

(3) Since November, 1993, FGT's tariff has required the

assessment of charges to those customers which are not in balance on a monthly basis (an "imbalance charge"). This practice has encouraged FGT customers like Peoples to trade ("book-out") imbalances with other FGT customers in an effort to avoid less favorable FGT imbalance charges. Peoples seeks confidential treatment of the total therms booked-out and the total cost of book-outs contained in Lines 20, 21, and 22 which may be used to derive an average book-out Price Per Therm. This information is contractual information which, if made public, "would impair the efforts of [Peoples] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes. Knowledge of the average book-out Price Per Therm during a month would give other FGT customers information with which to potentially or actually control the pricing of booked-out imbalances either by all quoting a particular price, or by adhering to a price offered to a particular FGT customer in the past. As a result, an FGT customer which might have been willing to trade imbalances at a Price Per Therm more favorable to Peoples than the price reflected in this line would likely refuse to do so. The end result is reasonably likely to be higher book-out transaction costs and/or FGT imbalance charges, and therefore an increased cost of gas which Peoples must recover from its ratepayers.

Justification for Confidentiality of January 1995 Gas Purchase Invoices:

<u>INVOICES</u>	<u>INFORMATION</u>	<u>RATIONALE</u>
January Invoices (pp. 1-14)	All Highlighted	See Below

All highlighted information is contractual information which, if made public, "would impair the efforts of [Peoples] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes.

In general, the information highlighted on these invoices consists of the rates at which purchases covered by the invoice were made, the volumes purchased (stated in therms, MMBtu and/or MCF), the total cost of the purchase, and the names of the acquiring shippers or suppliers.¹ Since it is the rates at which the purchases were made which Peoples seeks to protect from disclosure, it is also necessary to protect the volumes and total costs of the purchases in order to prevent the use of such information to calculate the rates. Peoples also considers the volumes purchased from any particular supplier to be proprietary and confidential information.

Knowledge of the prices Peoples paid to its gas suppliers during this month would give other competing suppliers information with which to potentially or actually control the pricing of gas either by all quoting a particular price (which would in all likelihood equal or exceed the price Peoples paid), or by adhering to a price offered by a particular supplier. A supplier which might have been willing to sell gas at a price less than the price reflected in any individual invoice would likely refuse to do so. Such a supplier would be less likely to make any price concessions which it might have previously made (or might otherwise have been willing to make), and could simply refuse to sell at a price less than an individual price paid by Peoples. The end result is reasonably likely to be increased gas prices, and therefore an increased cost of gas which Peoples must recover from its ratepayers.

Knowledge of the names of suppliers (other than FGT, City of Sunrise, and SFCA) would be detrimental to the interests of Peoples and its ratepayers since it would provide competitors with a list of prospective suppliers. Moreover, a third party could use such information to interject itself as a middleman between Peoples and

¹ Rates for Florida Gas Transmission Company ("FGT"), City of Sunrise, and South Florida Cogeneration Associates ("SFCA") are published tariff rates, and are therefore a matter of public record. Thus, Peoples has not sought confidential treatment of these rates. Peoples has, however, requested confidential treatment of the total therms and total invoice amounts on these invoices as explained above.

the supplier. In either case, the end result is reasonably likely to be increased gas prices, and therefore an increased cost of gas which Peoples must recover from its ratepayers.

Peoples has also requested confidential treatment of all related information that would tend to indicate the identity of each gas supplier. Such information includes supplier addresses, phone and fax numbers, contact persons, logos, and miscellaneous numerical references. Since this information might indicate the identity of the otherwise undisclosed gas supplier, Peoples has requested confidential treatment for all of it.

In addition, Peoples has sought confidential treatment of the total volumes transported or purchased from FGT, City of Sunrise, and SFCA because knowledge of the specific volumes passing through specific points on a pipeline would provide Peoples' competitors with a complete illustration of Peoples' supply and transportation capacity infrastructure. Peoples also seeks confidential treatment of the invoice subtotals and totals on these pages because each (when divided by the published tariff rate) may be used to calculate the total volumes transported through a specific point. Peoples considers details regarding its capacity infrastructure proprietary and confidential information. Disclosing the amount of available pipeline capacity at a specific point could encourage the intervention of competing shippers, suppliers, or capacity brokers, not to mention affect a potential customer's decisions regarding the type of service it desires. In either event, the end result is reasonably likely to be an increased cost of gas transportation, and therefore an increased cost of gas which Peoples must recover from its ratepayers.

Justification for Confidentiality of January 1995 "Accruals for Gas Purchased":

<u>PAGES</u>	<u>INFORMATION</u>	<u>RATIONALE</u>
"Accruals", pp. 1-9	All Shaded	See Below

Actual invoices for this month from the gas suppliers shown were not available at the end of the filing period. Peoples will provide the actual invoices with its next filing, in order to effect reconciliation of the accrual and actual amounts.

All shaded information is contractual information which, if made public, "would impair the efforts of [Peoples] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes. The information shaded in these reports consists of the names of suppliers, the rates at which purchases were made, the volumes purchased (stated in therms), and the total cost of the purchase accrued. Since it is the rates at which the purchases were made which Peoples seeks to protect from disclosure, it is also necessary to protect the volumes and costs of the purchases in order to prevent the use of such information to calculate the rates. Peoples also considers the volumes purchased from any particular supplier to be proprietary and confidential information.

Knowledge of the prices Peoples paid to its gas suppliers during this month would give other competing suppliers information with which to potentially or actually control the pricing of gas either by all quoting a particular price (which would in all likelihood equal or exceed the price Peoples paid), or by adhering to a price offered by a particular supplier. A supplier which might have been willing to sell gas at a price less than the price reflected in any individual entry would likely refuse to do so. Such a supplier would be less likely to make any price concessions which it might have previously made (or might otherwise have been willing to make), and could simply refuse to sell at a price less than an individual price paid by Peoples. The end result is reasonably likely to be increased gas prices, and therefore an increased cost of gas which Peoples must recover from its ratepayers.

Knowledge of the names of the gas suppliers would be detrimental to the interests of Peoples and its ratepayers since it would provide competitors with a list of gas suppliers and would facilitate the intervention of a middleman. The end result is reasonably likely to be increased gas prices, and therefore an increased cost of gas which Peoples must recover from its ratepayers.

Justification for Confidentiality of December 1994 "Actual/Accrual Reconciliation of Gas Purchased" Report (and Invoices thereto):

PAGES

INFORMATION

"December Accrual Reconciliation", pp. 1-3
and "December Invoices", pp. 1-16

All Shaded
and Highlighted

Peoples submits an "Actual/Accrual Reconciliation of Gas Purchased" Report and corresponding invoices for the month of October to effect reconciliation with the December 1994 "Accruals for Gas Purchased" Report. The information shaded (highlighted) in the Report (these invoices) is the same type of information for which Peoples previously requested confidential treatment (see Docket 950003-GU, Request for Confidential Treatment, December 1994 "Accruals for Gas Purchased" Report (submitted for filing January 20, 1995 (the "Prior Request"). Peoples therefore requests treatment for the same reasons.²

In addition, Peoples requests confidential treatment for the names of the suppliers' salespersons and the receipt points at which the suppliers delivered to Peoples. Publication of the names of the salespersons and the receipt points would be detrimental to the interests of Peoples and its ratepayers since it would provide competitors with a complete illustration of Peoples' supply infrastructure. Such information would tell a competing vendor at what points capacity was becoming available. The resulting reduction in available capacity for supply already secured would increase the cost of gas transportation. Moreover, a list of contacts would facilitate the intervention of a middleman. In either case, the end result is reasonably likely to be increased gas prices, and therefore an increased cost of gas which Peoples must recover from its ratepayers.

Finally, Peoples has highlighted all related information that tends to indicate the identity of each gas supplier. Such information includes supplier addresses, phone and fax numbers, contact persons, logos, and miscellaneous numerical references. In some cases, Peoples has highlighted the entire invoice because the typesize or font of any remaining information, and format of the invoice, in and of itself might indicate the identity of the gas supplier to persons knowledgeable in the industry. Since this information may indicate, to persons knowledgeable in the industry, the identity of the otherwise undisclosed gas supplier, Peoples has requested confidential treatment of it.

² Moreover, the rationale submitted in this request's "Accruals for Gas Purchased" Report (p. 13 of this Exhibit), is the same rationale that was submitted in the Prior Request.

Justification for Confidentiality of January 1995 "Prior Period Adjustment" Invoices:

PAGES

INFORMATION

"Prior Mo. Adj.", pp. 1-3
"Prior Period Adj.", p. 1

All Highlighted

These invoices reflect adjustments to transactions occurring in prior months or periods. All highlighted information is contractual information which, if made public, "would impair the efforts of [Peoples] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes. The information highlighted in these invoices is similar to the information appearing in Peoples' December Invoices. See Page 14 of this Exhibit. Peoples therefore requests confidential treatment for the same reasons.

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF:

APRIL 94 through MARCH 95

Page 1 of 3

	CURRENT MONTH: JANUARY 95				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline)								
2 NO NOTICE SERVICE								
3 SWING SERVICE								
4 COMMODITY (Other)								
5 DEMAND								
6 OTHER	(\$237,782)	\$0	\$237,782	ERR	(\$127,155)	\$36,128	\$163,283	451.96
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)								
8 DEMAND								
9 OTHER								
10								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$9,402,130	\$9,001,975	(\$400,155)	(4.45)	\$78,743,994	\$77,902,947	\$1,158,952	1.49
12 NET UNBILLED	\$817,943	\$0	(\$817,943)	0.00	\$277,158	(\$978,005)	(\$1,255,163)	0.00
13 COMPANY USE	\$6,994	\$0	(\$6,994)	0.00	\$81,385	\$67,705	(\$13,680)	0.00
14 TOTAL THERM SALES	\$10,981,966	\$9,001,975	(\$1,980,011)	(22.00)	\$78,311,100	\$77,633,206	(\$677,894)	(0.87)

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

ESTIMATED FOR THE PERIOD OF:

APRIL 94 through MARCH 95

Page 2 of 3

THERMS PURCHASED	CURRENT MONTH: JANUARY 95				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)								
16 NO NOTICE SERVICE (Billing Determinants Only)								
17 SWING SERVICE (Commodity)								
18 COMMODITY (Other) (Commodity)								
19 DEMAND (Billing Determinants Only)								
20 OTHER (Commodity)	0	0	0	ERR	0	0	0	ERR
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)								
22 DEMAND								
23 OTHER								
24 TOTAL PURCHASES	39,070,879	34,100,000	(4,970,879)	(14.58)	287,819,804	285,904,720	(1,915,084)	(0.67)
25 NET UNBILLED	3,546,539	0	(3,546,539)	0.00	2,041,214	(3,106,805)	(5,148,019)	0.00
26 COMPANY USE	26,499	0	(26,499)	0.00	290,125	239,292	(50,833)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	38,914,060	34,100,000	(4,814,060)	(14.12)	289,915,091	282,059,395	(7,855,696)	(2.71)

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

ESTIMATED FOR THE PERIOD OF:

APRIL 94 through MARCH 95

Page 3 of 3

CENTS PER THERM	CURRENT MONTH: JANUARY 95				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
28 COMMODITY (Pipeline) (1/15)	0.00988	0.00726	(0.00260)	(35.90)	0.00860	0.00849	(0.00012)	(1.36)
29 NO NOTICE SERVICE (2/16)	0.00694	0.00694	0.00000	0.00	0.00694	0.00694	0.00000	0.00
30 SWING SERVICE (3/17)								
31 COMMODITY (Other) (4/18)								
32 DEMAND (5/19)	0.04813	0.04164	(0.00648)	(15.57)	0.04755	0.04679	(0.00076)	(1.62)
33 OTHER (6/20)	ERR	0.00000	ERR	ERR	ERR	ERR	ERR	ERR
LESS END-USE CONTRACT								
34 COMMODITY (Pipeline) (7/21)	0.00655	0.00717	0.00062	0.00	0.00000	0.00000	0.00000	0.00
35 DEMAND (8/22)	0.04355	0.04331	(0.00024)	0.00	0.00000	0.00000	0.00000	0.00
36 OTHER (9/23)	ERR	0.00000	ERR	0.00	0.00000	0.00000	0.00000	0.00
37 TOTAL COST OF PURCHASES (11/24)	0.24064	0.26399	0.02334	8.84	0.26664	0.27248	0.00584	2.14
38 NET UNBILLED (12/25)	0.23063	0.00000	(0.23063)	0.00	0.00000	0.00000	0.00000	0.00
39 COMPANY USE (13/26)	0.26393	0.00000	(0.26393)	0.00	0.00000	0.00000	0.00000	0.00
40 TOTAL COST OF THERMS SOLD (11/27)	0.24161	0.26399	0.02237	8.48	0.27319	0.27619	0.00300	1.09
41 TRUE-UP (E-4)	(0.00095)	(0.00095)	0.00000	0.00	(0.00095)	(0.00095)	0.00000	0.00
42 TOTAL COST OF GAS (40+41)	0.24066	0.26304	0.02237	8.51	0.27224	0.27524	0.00300	1.09
43 REVENUE TAX FACTOR	1.00376	1.00376	0.00000	0.00	1.00376	1.00376	0.00000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.24157	0.26403	0.02246	8.51	0.27327	0.27628	0.00301	1.09
45 PGA FACTOR ROUNDED TO NEAREST .001	24.157	26.403	2.24590	8.51	27.327	27.628	0.30118	1.09

COMPANY: PEOPLES GAS SYSTEM, INC.

PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
SCHEDULE A-1 SUPPORTING DETAILESTIMATED FOR THE PERIOD OF: APRIL 94 through MARCH 95
CURRENT MONTH: JANUARY 1995

COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
1 Commodity Pipeline (FGT)			\$0.00993
2 Commodity Pipeline (SNG/SO GA)			\$0.00773
3 Commodity Pipeline (SFCA)			\$0.00717
4 Commodity Pipeline (Other Capacity)			\$0.00717
5 Cashouts-Peoples Transportation Customers			\$0.00696
6 Commodity Pipeline (SNG/SO GA)-Adj. Dec. '94			\$42.63595
7			
8 TOTAL COMMODITY (Pipeline)			\$0.00986
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
9 Swing Service-Demand-3rd Party Suppliers			\$0.00000
10 Swing Service-Commodity-3rd Party Suppliers			
11 Swing Service-Demand-3rd Party Suppliers-Dec. '94 Accrual Adj.			\$0.00000
12 Swing Service-Commodity-3rd Party Suppliers-Dec. '94 Accrual Adj.			
13	0	\$0	\$0.00000
14	0	\$0	\$0.00000
15			
16 TOTAL SWING SERVICE			
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
17 Purchases from 3rd Party Suppliers			
18 City of Sunrise			
19 Cashouts-Peoples Transportation Customers			
20 Purchases from 3rd Party Suppliers-Adj. Prior Months			
21 Purchases from 3rd Party Suppliers-Adj. Prior Period			
22 Purchases from 3rd Party Suppliers-Dec. '94 Accrual Adj.			
22a			
23			
24 TOTAL COMMODITY (Other)			
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
25 Demand (FGT)			\$0.04331
26 Demand (SNG/SO GA)			\$0.09502
27 Demand (SFCA)			\$0.04331
28 Temporary Relinquishment Credit-(FGT)			\$0.04331
29 Cashouts-Peoples Transportation Customers			\$0.04258
30 Demand (Other Capacity)			\$0.04331
31 Demand (SNG/SO GA)Adj. Prior Month			\$0.00000
32 Permanent Relinquishment-(FGT)			\$0.04331
33			
34 TOTAL DEMAND			\$0.04813
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
35 Revenue Sharing-FGT	0	(\$292,407)	\$0.00000
36 Legal Fees	0	\$9,058	\$0.00000
37 Administrative Costs	0	\$45,567	\$0.00000
38	0	\$0	\$0.00000
39	0	0	0
40	0	\$0	\$0.00000
41			
42 TOTAL OTHER	0	(\$237,782)	\$0.00000

FOR THE PERIOD OF:

APRIL 84 Through MARCH 85

Page 1 of 1

	CURRENT MONTH: JANUARY 85		PERIOD TO DATE			
	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE		
	DIFFERENCE		DIFFERENCE			
	AMOUNT	%	AMOUNT	%		
TRUE-UP CALCULATION						
1 PURCHASED GAS COST	\$5,598,164	\$7,142,245	\$1,544,081	\$0.27562	\$4,456,315	\$6.10289
2 TRANSPORTATION COST	3,794,972	1,859,730	(1,937,242)	(0.51021)	(3,283,703)	(0.09871)
3 TOTAL	9,393,136	9,001,975	(393,161)	(0.04185)	1,172,612	0.01537
4 FUEL REVENUES (NET OF REVENUE TAX)	10,981,988	9,001,975	(1,980,013)	(0.18030)	(677,894)	(0.00866)
5 TRUE-UP REFUND(COLLECTION)	26,978	26,978	0	0.00000	269,760	0.00000
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	11,008,962	9,028,951	(1,980,011)	(0.17985)	77,902,966	(0.00883)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	1,813,827	26,978	(1,586,851)	(0.88328)	87,724	(0.00469)
8 INTEREST PROVISION-THIS PERIOD (21)	20,368	15,842	(5,346)	(0.25471)	95,349	(0.00909)
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	3,359,235	3,094,837	(264,398)	(0.07888)	650,537	0.00000
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 9)	(26,978)	(26,978)	0	0.00000	(269,760)	0.00000
10a FLEX RATE REFUND (if applicable)	0	0	0	0.00000	0	0.00000
11 TOTAL ESTRACT TRUE-UP (7+8+9+10+10a)	4,987,074	3,110,579	(1,856,494)	(0.37378)	2,490,335	(0.77343)
11a FGT REFUND	0	0	0	0.00000	2,560,739	0.00000
12 ADJ TOTAL ESTRACT TRUE-UP (11+11a)	4,987,074	3,110,579	(1,856,494)	(0.37378)	4,987,074	(0.37378)
INTEREST PROVISION						
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	3,359,235	3,094,837	(264,398)	(0.07888)		
14 ENDING TRUE-UP BEFORE INTEREST (13+7-8)	4,948,085	3,094,837	(1,851,149)	(0.37427)		
15 TOTAL (13+14)	8,307,320	6,189,674	(2,117,646)	(0.25471)		
16 AVERAGE (50% OF 15)	4,153,660	3,094,837	(1,057,723)	(0.25471)		
17 INTEREST RATE - FIRST DAY OF MONTH	6.03	6.03	0	0.00000		
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	6.10	6.10	0	0.00000		
19 TOTAL (17+18)	12.130	12.130	0	0.00000		
20 AVERAGE (50% OF 19)	6.065	6.065	0	0.00000		
21 MONTHLY AVERAGE (20/12 Mos./yr)	0.505	0.505	0	0.00000		
22 INTEREST PROVISION (16+21)	\$20,988	\$15,942	(\$5,346)	(\$0.25471)		

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

SCHEDULE A-3

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE
APRIL 94 Through MARCH 95

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

JAN. 1995

(A) MONTH	(B) PURCHASED FROM	(C) PURCHASED FOR	(D) SCH TYPE	(E) SYSTEM SUPPLY	(F) END USE	(G) TOTAL PURCHASED	(H) COMMODITY COST		(J) DEMAND COST	(K) OTHER CHARGES	(L) TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
1 JAN. 1995	FGT	PGS	FTS-1 COMM. PIPELINE								\$0.72
2 JAN. 1995	FGT	PGS	FTS-1 COMM. PIPELINE								\$0.72
3 JAN. 1995	FGT	PGS	FTS-1 COMM. PIPELINE								\$4.38
4 JAN. 1995	FGT	PGS	FTS-1 COMM. PIPELINE								\$4.39
5 JAN. 1995	FGT	PGS	FTS-1 DEMAND								\$4.33
6 JAN. 1995	FGT	PGS	FTS-1 DEMAND								\$4.35
7 JAN. 1995	FGT	PGS	NO NOTICE								\$0.89
8 JAN. 1995	SFCA	PGS	COMM. PIPELINE								\$0.72
9 JAN. 1995	SFCA	PGS	DEMAND								\$4.33
10 JAN. 1995		PGS	COMM. OTHER								
11 JAN. 1995		PGS	SOMATSO GA COMM. PIPELINE								
12 JAN. 1995		PGS	SOMATSO GA COMM. PIPELINE								
13 JAN. 1995		PGS	SOMATSO GA DEMAND								
14 JAN. 1995		PGS	SOMATSO GA DEMAND								
15 JAN. 1995		PGS	COMM. PIPELINE								
16 JAN. 1995		PGS	DEMAND								
17 JAN. 1995		PGS	COMM. OTHER								
18 JAN. 1995		PGS	COMM. OTHER								
19 JAN. 1995		PGS	SWING								
20 JAN. 1995		PGS	COMM. OTHER								
21 JAN. 1995		PGS	COMM. OTHER								
22 JAN. 1995		PGS	COMM. OTHER								
23 JAN. 1995		PGS	COMM. OTHER								
24 JAN. 1995		PGS	COMM. OTHER								
25 JAN. 1995		PGS	SWING								
26 JAN. 1995	CASHOUT CHARGES	PGS	DEMAND								\$4.26
27 JAN. 1995	CASHOUT CHARGES	PGS	COMM. PIPELINE								\$0.70
28 JAN. 1995	CASHOUT CHARGES	PGS	COMM. OTHER								\$13.71
TOTAL				170,568,900	42,358,140	212,927,040	\$7,093,523.50	\$781,131.56	\$4,068,736.54	\$0.00	\$5.60

COMPANY: PEOPLES GAS SYSTEM, INC. TRANSPORTATION SYSTEM SUPPLY

FOR THE PERIOD OF: APRIL 94 Through MARCH 95

PRESENT MONTH: JANUARY 1995

(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT MMBtu	(D) NET AMOUNT MMBtu	(E) MONTHLY GROSS MMBtu	(F) MONTHLY NET MMBtu	(G) WELLHEAD PRICE \$/MMBtu	(H) CITYGATE PRICE \$/GAL/CF
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
		TOTAL					

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

(2) The volumes listed above represent gas moved on Florida Gas Transmission.

(3) The prices listed above represent gas moved on Florida Gas Transmission.

(4) City Gate price = Wellhead price + FGT FTIS-1 Demand charge + FGT Commodity Component + other associated pipeline charges.

COMPANY: PEOPLES GAS SYSTEM, INC. TRANSPORTATION SYSTEM SUPPLY

FOR THE PERIOD OF: APRIL 94 Through MARCH 95

PRESENT MONTH: JANUARY 1995

(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 \$/Gx10 ⁶ JF
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
TOTAL							

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

(2) The volumes listed above represent gas moved on Florida Gas Transmission.

(3) The prices listed above represent gas moved on Florida Gas Transmission.

(4) City Gate price = Wellhead price + FGT FTS-1 Demand charge + FGT Commodity Component + other associated pipeline charges.

COMPANY: PEOPLES GAS SYSTEM, INC. TRANSPORTATION SYSTEM SUPPLY

FOR THE PERIOD OF: APRIL 94 Through MARCH 95
PRESENT MONTH: JANUARY 1995

(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 (G&E)/F	
37								
38								
39								
40								
41								
42								
43								
44								
45								
46								
47								
48								
49								
50								
51								
52								
53								
54								
55								
TOTAL								
WEIGHTED AVERAGE								

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

(2) The volumes listed above represent gas moved on Florida Gas Transmission.

(3) The prices listed above represent gas moved on Florida Gas Transmission.

(4) City Gate price = Wellhead price + FGT FTS-1 Demand charge + FGT Commodity Component + other associated pipeline charges.

COMPANY: PEOPLES GAS SYSTEM, INC.

THERM SALES AND CUSTOMER DATA

SCHEDULE A-6

				FOR THE MONTH OF: JANUARY 1995				
				PERIOD TO DATE				
	CURRENT MONTH							
	ACTUAL	ESTIMATE	DIFFERENCE	%	ACTUAL	ESTIMATE	DIFFERENCE	%
THERM SALES (FIRM)								
				TOTAL THERM SALES				
1 RESIDENTIAL	6,387,744	6,609,707	(878,037)	(0.13746)	27,935,511	31,190,380	3,254,869	0.11661
2 SMALL COMM. SERVICE	343,389	288,768	(54,621)	(0.15906)	1,911,269	2,137,640	226,371	0.11844
3 COMMERCIAL SERVICE	9,847,301	9,000,011	(847,290)	(0.08604)	70,909,613	71,767,226	847,613	0.01195
4 COMMERCIAL LV-1	11,049,751	11,129,164	79,413	0.00719	83,661,635	87,625,928	4,064,293	0.04864
5 COMMERCIAL LV-2	2,469,710	2,670,876	111,166	0.04519	21,061,360	23,960,992	2,899,632	0.13720
6 COMM. ST. LIGHTING	19,398	10,563	(8,845)	(0.45697)	161,393	102,326	(59,067)	(0.36596)
7 WHOLESALE	13,026	13,960	934	0.07173	84,673	116,620	22,948	0.23313
8 NATURAL GAS VEH. SALES	42,720	0	(42,720)	(1.00000)	420,770	0	(420,770)	(1.00000)
8a OFF SYSTEM SALES	200,000	0	(200,000)	(1.00000)	1,180,200	0	(1,180,200)	(1.00000)
9 TOTAL FIRM SALES	30,363,038	28,623,039	(1,839,999)	(0.06060)	207,236,323	216,881,112	9,644,789	0.04664
THERM SALES (INTERRUPTIBLE)								
				TOTAL THERM SALES				
10 INTERRUPTIBLE SMALL	3,196,984	4,234,863	1,037,899	0.32466	40,145,940	36,833,242	(3,312,698)	(0.08262)
11 INTERRUPTIBLE LV-1	4,614,161	2,667,717	(1,946,434)	(0.43118)	21,831,794	17,653,061	(4,178,733)	(0.19141)
12 INTERRUPTIBLE LV-2	839,887	0	(839,887)	(1.00000)	11,070,693	0	(11,070,693)	(1.00000)
13 TOTAL INT. SALES	8,651,022	6,902,603	(1,748,422)	(0.20447)	73,048,427	64,486,303	(8,562,124)	(0.26411)
14 TOTAL SALES	38,914,060	35,325,639	(3,588,421)	(0.09221)	280,284,751	271,367,415	(8,917,336)	(0.03182)
THERM SALES (TRANSPORTATION)								
				TOTAL THERM SALES				
15 INTERRUPTIBLE SMALL	1,688,941	1,240,167	(448,774)	(0.34276)	14,934,736	10,614,668	(4,320,068)	(0.28926)
16 INTERRUPTIBLE LV-1	11,200,710	11,227,410	26,700	0.00238	110,283,032	121,168,714	10,905,682	0.09891
17 INTERRUPTIBLE LV-2	38,119,198	24,741,987	(13,377,211)	(0.35093)	319,747,746	267,074,466	(52,673,280)	(0.16601)
18 TOTAL TRANSPORTATION	51,208,850	37,209,564	(13,997,306)	(0.27336)	444,945,613	388,867,848	(56,087,667)	(0.12606)
19 TOTAL THROUGHPUT	90,120,910	72,636,183	(17,484,727)	(0.19613)	726,230,264	660,226,261	(66,004,003)	(0.09063)
NUMBER OF CUSTOMERS (FIRM)								
				AVG. NO. OF CUSTOMERS PERIOD TO DATE				
20 RESIDENTIAL	177,434	176,138	(2,296)	(0.01294)	1,712,239	1,718,607	6,368	0.00366
21 SMALL COMMERCIAL	6,249	5,288	(961)	(0.01538)	60,685	61,120	435	0.01068
22 COMMERCIAL SERVICE	14,388	14,486	98	0.00765	142,172	144,340	2,168	0.01465
23 COMMERCIAL LV-1	1,641	1,700	59	0.03595	16,678	16,967	289	0.01728
24 COMMERCIAL LV-2	39	44	5	0.12821	378	461	83	0.21968
25 COMM. ST. LIGHTING	24	21	(3)	(0.12500)	219	196	(23)	(0.09633)
26 WHOLESALE	2	2	0	0.00000	20	20	0	0.00000
27 NATURAL GAS VEH. SALES	14	0	(14)	(1.00000)	125	0	(125)	(1.00000)
27a OFF SYSTEM SALES	2	0	(2)	(1.00000)	6	0	(6)	(1.00000)
28 TOTAL FIRM	196,691	196,689	(2)	(0.01000)	1,921,321	1,931,603	10,282	0.00530
NUMBER OF CUSTOMERS (INT.)								
				AVG. NO. OF CUSTOMERS PERIOD TO DATE				
29 INTERRUPTIBLE SMALL	70	67	(3)	(0.4286)	696	670	(26)	(0.03736)
30 INTERRUPTIBLE LV-1	24	8	(16)	(0.66667)	238	80	(158)	(0.66667)
31 INTERRUPTIBLE LV-2	5	0	(5)	(1.00000)	60	0	(60)	(1.00000)
32 TOTAL INT.	99	75	(24)	(0.24242)	991	750	(241)	(0.23417)
NUMBER OF CUSTOMERS (TRANSP.)								
				AVG. NO. OF CUSTOMERS PERIOD TO DATE				
33 INTERRUPTIBLE SMALL	13	8	(5)	(0.38462)	127	80	(47)	(0.37008)
34 INTERRUPTIBLE LV-1	19	17	(2)	(0.10526)	188	174	(14)	(0.07447)
35 INTERRUPTIBLE LV-2	8	7	(1)	(0.12500)	74	70	(4)	(0.05405)
36 TOTAL TRANSPORTATION	40	32	(8)	(0.20000)	389	324	(65)	(0.16710)
37 TOTAL CUSTOMERS	198,830	196,796	(2,034)	(0.01023)	1,922,691	1,932,677	9,986	0.00514
THERM USE PER CUSTOMER								
38 RESIDENTIAL	36	31	(5)	(0)	16	18	2	0
39 SMALL COMMERCIAL	66	66	(11)	(0)	38	42	4	0
40 COMMERCIAL SERVICE	686	621	(64)	(0)	499	407	(1)	(0)
41 COMMERCIAL LV-1	7,171	6,647	(524)	(0)	6,364	6,168	(197)	(0)
42 COMMERCIAL LV-2	63,069	68,429	4,640	(0)	65,718	61,954	(3,763)	(0)
43 COMM. ST. LIGHTING	806	603	(306)	(0)	737	617	(220)	(0)
44 WHOLESALE	6,513	6,980	467	0	4,729	6,831	1,102	0
45 NATURAL GAS VEH. SALES	5,061	0	(3,061)	(1)	3,366	ERR	ERR	ERR
45a OFF SYSTEM SALES	100,000	0	(100,000)	(1)	236,040	ERR	ERR	ERR
46 INTERRUPTIBLE SMALL	45,671	63,207	17,536	0	67,681	64,975	(2,706)	(0)
47 INTERRUPTIBLE LV-1	188,090	320,966	132,876	1	92,901	220,663	127,762	1
48 INTERRUPTIBLE LV-2	167,977	0	(167,977)	(1)	221,414	ERR	ERR	ERR
49 INTERRUPTIBLE SMALL (TRANS)	145,149	156,021	9,872	0	117,696	132,683	15,087	0
50 INTERRUPTIBLE LV-1 (TRANS)	689,611	660,436	(29,175)	0	686,605	696,372	109,866	0
51 INTERRUPTIBLE LV-2 (TRANS)	4,764,900	3,634,667	(1,230,233)	(0)	4,320,916	3,672,492	(648,423)	(0)

COMPANY: PEOPLES GAS SYSTEM, INC.

CONVERSION FACTOR CALCULATION

SCHEDULE A-6

ACTUAL FOR THE PERIOD OF: APRIL 1994 THROUGH MARCH 1995

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT CCF PURCHASED	1.0453	1.0433	1.0403	1.0364	1.0403	1.0374	1.0335	1.0325	1.0335	1.0335	0	0
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	0	0
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	0	0
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	0	0
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.063	1.061	1.058	1.054	1.058	1.055	1.051	1.050	1.051	1.051	0	0
JACKSONVILLE ONLY:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT CCF PURCHASED	1.0423	1.0384	1.0394	1.0266	1.0285	1.0276	1.0276	1.0285	1.0285	1.0276	0	0
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	0	0
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	0	0
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	0	0
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.060	1.056	1.057	1.044	1.046	1.045	1.045	1.046	1.046	1.045	0	0

PEOPLES GAS SYSTEM, INC.
 OPEN ACCESS GAS PURCHASED-FLORIDA GAS TRANSMISSION COMPANY
 JANUARY 1998

(A)	(B)	(C)	(D)	(E)	(F)
DESCRIPTION	TYPE CHARGE	THERMS PURCHASED	PURCHASES		
1 NO NOTICE RESERVATION CHARGE	NO NOTICE		18	\$43,028.00	2
2 FTS-1 RESERVATION CHARGE	DEMAND		19		5
3 FTS-1 USAGE CHARGE	COMM. PIPELINE		15		1
4 PTS-1 USAGE CHARGE	COMM. PIPELINE		15		1
5 ALERT DAY CHARGE	SWING SERVICE	0	17	0.00	3
6 OPERATIONAL FLOW ORDER CHG.	SWING SERVICE	0	17	0.00	3
7 IMBALANCE CASHOUT CHARGE	DEMAND	0	19	0.00	5
7a IMBALANCE CASHOUT CHARGE	COMM. PIPELINE	0	15	0.00	1
7b IMBALANCE CASHOUT CHARGE	COMM. OTHER	0	18	0.00	4
8 REVENUE SHARING	OTHER		0	20	(292,607.06)
9 TOTAL FG T					
10	COMM. OTHER		18		4
11	COMM. PIPELINE		15		1
12	DEMAND		19		5
13 SUNRISE	COMM. OTHER		18		4
14 SFCA	COMM. PIPELINE		15		1
15 SFCA	DEMAND		19		5
16	DEMAND		19		5
17	COMM. PIPELINE		15		1
18 LEGAL FEES	OTHER			9,057.97	6
19 ADMINISTRATIVE COSTS	OTHER			45,967.20	6
20 CASHOUTS-TRANSP. CUSTOMERS	DEMAND		19		5
21 CASHOUTS-TRANSP. CUSTOMERS	COMM. PIPELINE		15		1
22 CASHOUTS-TRANSP. CUSTOMERS	COMM. OTHER		18		4
23	COMM. OTHER		18		4
24	COMM. OTHER		18		4
25	SWING-DEMAND				3
26	SWING-COMM.		17		3
27	COMM. OTHER		18		4
28	COMM. OTHER		18		4
29	COMM. OTHER		18		4
30	COMM. OTHER		18		4
31	COMM. OTHER		18		4
32	SWING-DEMAND				3
33	SWING-COMM.		17		3
34	SWING-DEMAND				3
35	SWING-COMM.		17		3
36	COMM. OTHER		18		4
37	COMM. OTHER*		18		4
38	COMM. OTHER*		18		4
39	COMM. OTHER*		18		4
40	COMM. PIPELINE*		15		1
41	DEMAND*		19		5
42	COMM. OTHER**		18		4
43 TOTAL			<u>169,827.922</u>	<u>\$10,477,967.79</u>	

*Prior Month Adjustment

**Prior Period Adjustment

GAS TRANSPORTATION

Florida Gas Transmission Company
An ENBRON/SOHNAT Alliance

PAGE 1

PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO

DATE	01/31/95	CUSTOMER	PEOPLES GAS SYSTEM INC ATTN: ED ELLIOTT POST OFFICE BOX 2562 TAMPA, FL 33601-2562
DUE	02/10/95	SHIPPER	PEOPLES GAS SYSTEM INC
INVOICE NO	4299	TYPE	FIRM TRANSPORTATION
TOTAL AMOUNT DUE			

Wire Transfer 2-10-95
NWB Charlotte NC
Account #
Route #

CONTRACT 5047 SHIPPER PEOPLES GAS SYSTEM INC CUSTOMER NO. 4120 PLEASE CONTACT KATHY MISLER AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS	POI NO.	NAME	DELIVERIES	POI NO.	NAME	PROD MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	VOLUMES	MMBTU DRY	AMOUNT
RESERVATION CHARGE						01/95	A	RES	0.3659	0.0672		0.4331			
NO NOTICE RESERVATION CHARGE						01/95	A	MNR	0.0694			0.0694			
TEMPORARY RELINQUISHMENT CREDIT						01/95	A	TRL	0.4331			0.4331			
TEMPORARY RELINQUISHMENT CREDIT						01/95	A	TRL	0.4331			0.4331			
TEMPORARY RELINQUISHMENT CREDIT						01/95	A	TRL	0.4331			0.4331			
TEMPORARY RELINQUISHMENT CREDIT						01/95	A	TRL	0.4331			0.4331			
TEMPORARY RELINQUISHMENT CREDIT						01/95	A	TRL	0.4331			0.4331			
TEMPORARY RELINQUISHMENT CREDIT						01/95	A	TRL	0.4331			0.4331			
TEMPORARY RELINQUISHMENT CREDIT						01/95	A	TRL	0.4331			0.4331			
TEMPORARY RELINQUISHMENT CREDIT						01/95	A	TRL	0.4331			0.4331			
TEMPORARY RELINQUISHMENT CREDIT						01/95	A	TRL	0.4331			0.4331			

#01-90-000-234-02-00-0

GAS TRANSPORTATION



Florida Gas Transmission Company

An ENRON/SONAT Affiliate

DATE	01/31/95	CUSTOMER PEOPLES GAS SYSTEM INC ATTN: ED ELLIOTT POST OFFICE BOX 2562 TAMPA, FL 33601-2562	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO Wire Transfer NCNB Charlotte NC Account # Route # _____
DUE	02/10/95		
INVOICE NO	4299		
TOTAL AMOUNT DUE			

CONTRACT 5047 SHIPPER PEOPLES GAS SYSTEM INC CUSTOMER NO. 4120 PLEASE CONTACT KATHY HISHLER
 TYPE FIRM TRANSPORTATION AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	BASE	RATES		NET	VOLUMES	
POI NO.	NAME	POI NO.	NAME					SURCHARGES	DISC		MMBTU DRY	AMOUNT
	TEMPORARY RELINQUISHMENT CREDIT			01/95	A	TRL	0.4331			0.4331		
	TEMPORARY RELINQUISHMENT CREDIT			01/95	A	TRL	0.4331			0.4331		
	TEMPORARY RELINQUISHMENT CREDIT			01/95	A	TRL	0.4331			0.4331		
	TEMPORARY RELINQUISHMENT CREDIT			01/95	A	TRL	0.4331			0.4331		
	TEMPORARY RELINQUISHMENT CREDIT			01/95	A	TDL	0.4331			0.4331		
	TEMPORARY RELINQUISHMENT CREDIT			01/95	A	TRL	0.4331			0.4331		
	TEMPORARY RELINQUISHMENT CREDIT			01/95	A	TRL	0.4331			0.4331		
	TEMPORARY RELINQUISHMENT CREDIT			01/95	A	TRL	0.4331			0.4331		
	TEMPORARY RELINQUISHMENT CREDIT			01/95	A	TRL	0.4331			0.4331		
	TEMPORARY RELINQUISHMENT CREDIT			01/95	A	TRL	0.4331			0.4331		
	TEMPORARY RELINQUISHMENT CREDIT			01/95	A	TRL	0.4331			0.4331		

PAGE 2 OF 14
JAN. INVOICES

A - ACTUALS B - REVERSALS

GAS TRANSPORTATION



Florida Gas Transmission Company

An ENRON/SONAT Affiliate

DATE	01/31/95	CUSTOMER: PEOPLES GAS SYSTEM INC ATTN: ED ELLIOTT POST OFFICE BOX 2562 TAMPA, FL 33601-2562	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO Wire Transfer NCHB Charlotte NC Account # Route #
DUE	02/10/95		
INVOICE NO	4299		
TOTAL AMOUNT DUE			

CONTRACT 5047 SHIPPER PEOPLES GAS SYSTEM INC CUSTOMER NO. 4120 PLEASE CONTACT KATHY HISHLER AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

TYPE FIRM TRANSPORTATION

RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	BASE	RATES		NET	VOLUMES	
POI NO.	NAME	POI NO.	NAME					SURCHARGES	DISC		MMBTU DRY	AMOUNT
	TEMPORARY RELINQUISHMENT CREDIT			01/95	A	TRL	0.4331			0.4331		
	TEMPORARY RELINQUISHMENT CREDIT			01/95	A	TRL	0.4331			0.4331		
	TEMPORARY RELINQUISHMENT CREDIT			01/95	A	TRL	0.4331			0.4331		
	TEMPORARY RELINQUISHMENT CREDIT			01/95	A	TRL	0.4331			0.4331		
	WESTERN DIVISION REVENUE SHARING CREDIT			01/95	A	TCM						(847,392.03)
	MARKET IT REVENUE SHARING CREDIT			01/95	A	ITF						(8239,151.43)

TOTAL FOR CONTRACT 5047 FOR MONTH OF 01/95.

*** END OF INVOICE 4299 ***

PAGE 3 OF 14
JAN. INVOICES

GAS TRANSPORTATION



Florida Gas Transmission Company

An ENBRON/SONAT Affiliate

PAGE 1

DATE	01/31/95	CUSTOMER: PEOPLES GAS SYSTEM INC ATTN: ED ELLIOTT POST OFFICE BOX 2562 TAMPA, FL 33601-2562	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO: Wire Transfer NCNB Charlotte NC Account # Route #
DUE	02/10/95		
INVOICE NO	4366		
TOTAL AMOUNT DUE			

CONTRACT 5317 SHIPPER PEOPLES GAS SYSTEM INC CUSTOMER NO. 4120 PLEASE CONTACT KATHY MISHLER
 TYPE FIRM TRANSPORTATION AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS		DELIVERIES		PROD		RATES			VOLUMES			
POI NO.	NAME	POI NO.	NAME	MONTH	TC	EC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
	RESERVATION CHARGE			01/95	A	RES	0.3659	0.0672		0.4331		
	TEMPORARY RELINQUISHMENT CREDIT			01/95	A	TRL	0.4331			0.4331		
	WESTERN DIVISION REVENUE SHARING CREDIT			01/95	A	TCW						(15,863.60)
TOTAL FOR CONTRACT 5317 FOR MONTH OF 01/95.												

*** END OF INVOICE 4366 ***

PAGE 4 OF 14
JAN. INVOICES

CODE (TC) A - ACTUALS R - REVERSALS

GAS TRANSPORTATION



Florida Gas Transmission Company

An ENRON/SONAT Affiliate

PAGE 1

DATE	02/10/95	CUSTOMER PEOPLES GAS SYSTEM INC ATTN: ED ELLIOTT POST OFFICE BOX 2562 TAMPA, FL 33601-2562	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO Wire Transfer WCB Charlotte NC Account # Route #
DUE	02/20/95		
INVOICE NO	4444		
TOTAL AMOUNT DUE			

CONTRACT 5067 SHIPPER PEOPLES GAS SYSTEM INC CUSTOMER NO. 4120 PLEASE CONTACT KATHY MISLER AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

TYPE PREFERRED TRANSPORT

RECEIPTS		DELIVERIES		PROD		RATES			VOLUMES			
POI NO.	NAME	POI NO.	NAME	MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
Usage Charge		16151	PGS-JACKSONVILLE	01/95	A	COM	0.3918	0.0458		0.4376		
Usage Charge		16167	PGS-ORLANDO NORTH	01/95	A	COM	0.3918	0.0458		0.4376		
Usage Charge		16169	PGS-ORLANDO	01/95	A	COM	0.3918	0.0458		0.4376		
Usage Charge		16170	PGS-ORLANDO EAST	01/95	A	COM	0.3918	0.0458		0.4376		
Usage Charge		16172	PGS-ORLANDO SOUTH	01/95	A	COM	0.3918	0.0458		0.4376		
Usage Charge		16195	PEOPLES GAS-ONECO	01/95	A	COM	0.3918	0.0458		0.4376		
Usage Charge		28713	PGS-ORLANDO WEST	01/95	A	COM	0.3918	0.0458		0.4376		
Usage Charge		59963	ORLANDO TURNPIKE	01/95	A	COM	0.3918	0.0458		0.4376		

TOTAL FOR CONTRACT 5067 FOR MONTH OF 01/95.

*** END OF INVOICE 4444 ***

PAGE 5 OF 14
JAN. INVOICES

C) A - ACTUALS B - REVERSALS

GAS TRANSPORTATION



Florida Gas Transmission Company

An ENRON/SONAT Affiliate

PAGE 1

DATE	02/10/95	CUSTOMER PEOPLES GAS SYSTEM INC ATTN: ED ELLIOTT POST OFFICE BOX 2562 TAMPA, FL 33601-2562	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO Wire Transfer NCNB Charlotte NC Account # Route #
DUE	02/20/95		
INVOICE NO	4437		
TOTAL AMOUNT DUE			

CONTRACT	5047	SHIPPER	PEOPLES GAS SYSTEM INC	CUSTOMER NO.	4120	PLEASE CONTACT LAURA MOSELEY AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE
		TYPE	FIRM TRANSPORTATION			

RECEIPTS		DELIVERIES		PROD	RATES				VOLUMES			
POI NO.	NAME	POI NO.	NAME	MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
Usage Charge - No Notice For JACKSONVILLE				01/95	A	COM	0.0259	0.0458		0.0717		
Usage Charge		16102	PALM BEACH PEOPLES GAS	01/95	A	COM	0.0259	0.0458		0.0717		
Usage Charge		16110	PGS-COCONUT CREEK	01/95	A	COM	0.0259	0.0458		0.0717		
Usage Charge		16112	PGS-PLANTATION	01/95	A	COM	0.0259	0.0458		0.0717		
Usage Charge		16113	PGS-DANIA	01/95	A	COM	0.0259	0.0458		0.0717		
Usage Charge		16115	PGS-NORTH MIAMI	01/95	A	COM	0.0259	0.0458		0.0717		
Usage Charge		16119	PGS-MIAMI	01/95	A	COM	0.0259	0.0458		0.0717		
Usage Charge		16121	PGS-MIAMI BEACH	01/95	A	COM	0.0259	0.0458		0.0717		
Usage Charge		16149	PGS-CECIL FIELD	01/95	A	COM	0.0259	0.0458		0.0717		
Usage Charge		16150	PGS-CEDAR HILLS	01/95	A	COM	0.0259	0.0458		0.0717		
Usage Charge		16151	PGS-JACKSONVILLE	01/95	A	COM	0.0259	0.0458		0.0717		

PAGE 6 OF 14
JAN. INVOICES

1) A = ACTUALS R = REVERSAUS

1)

GAS TRANSPORTATION



Florida Gas Transmission Company

An ENRON/SONAT Affiliate

PAGE 2

DATE	02/10/95	CUSTOMER PEOPLES GAS SYSTEM INC ATTN: ED ELLIOTT POST OFFICE BOX 2562 TAMPA, FL 33601-2562	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO Wire Transfer NCNB Charlotte NC Account # Route #
DUE	02/20/95		
INVOICE NO	4437		
TOTAL AMOUNT DUE			

CONTRACT 5047 SHIPPER PEOPLES GAS SYSTEM INC CUSTOMER NO. 4120 PLEASE CONTACT LAURA ROSELEY AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE

TYPE FIRM TRANSPORTATION

RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	BASE	RATES		NET	VOLUMES	
POI NO.	NAME	POI NO.	NAME					SURCHARGES	DISC		MMBTU DRY	AMOUNT
Usage Charge		16155	PGS-UMATILLA	01/95	A	COM	0.0259	0.0458		0.0717		
Usage Charge		16159	PGS-DAYTONA BEACH	01/95	A	COM	0.0259	0.0458		0.0717		
Usage Charge		16161	PGS-EUSTIS	01/95	A	COM	0.0259	0.0458		0.0717		
Usage Charge		16162	PGS-EUSTIS NORTH	01/95	A	COM	0.0259	0.0458		0.0717		
Usage Charge		16165	PGS-HT DORA	01/95	A	COM	0.0259	0.0458		0.0717		
Usage Charge		16167	PGS-ORLANDO NORTH	01/95	A	COM	0.0259	0.0458		0.0717		
Usage Charge		16169	PGS-ORLANDO	01/95	A	COM	0.0259	0.0458		0.0717		
Usage Charge		16170	PGS-ORLANDO EAST	01/95	A	COM	0.0259	0.0458		0.0717		
Usage Charge		16172	PGS-ORLANDO SOUTH	01/95	A	COM	0.0259	0.0458		0.0717		
Usage Charge		16173	PGS-ORLANDO SOUTHWEST	01/95	A	COM	0.0259	0.0458		0.0717		
Usage Charge		16190	PGS-FROSTPROOF	01/95	A	COM	0.0259	0.0458		0.0717		

PAGE 7 OF 14
JAN. INVOICES

(IC) A - ACTUALS R - REVERSAIS

GAS TRANSPORTATION



Florida Gas Transmission Company

An ENRON/SONAT Affiliate

DATE	02/10/95	CUSTOMER: PEOPLES GAS SYSTEM INC ATTN: ED ELLIOTT POST OFFICE BOX 2562 TAMPA, FL 33601-2562	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO Wire Transfer MCNB Charlotte NC Account # Route #
DUE	02/20/95		
INVOICE NO	4437		
TOTAL AMOUNT DUE			

CONTRACT 5047 SHIPPER PEOPLES GAS SYSTEM INC CUSTOMER NO. 4120 PLEASE CONTACT LAURA MOSELEY AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE

TYPE FIRM TRANSPORTATION

RECEIPTS POI NO. NAME	DELIVERIES		PROD MONTH	TC	RC	RATES			NET	VOLUMES	
	POI NO.	NAME				BASE	SURCHARGES	DISC		MMBTU DRY	AMOUNT
Usage Charge	16191	PGS-AVON PARK	01/95	A	COM	0.0259	0.0458		0.0717		
Usage Charge	16195	PEOPLES GAS-GNECO	01/95	A	COM	0.0259	0.0458		0.0717		
Usage Charge	16196	SOUTHERN GAS-SARASOTA	01/95	A	COM	0.0259	0.0458		0.0717		
Usage Charge	16197	PGS-LAKELAND	01/95	A	COM	0.0259	0.0458		0.0717		
Usage Charge	16198	PGS-LAKELAND NORTH	01/95	A	COM	0.0259	0.0458		0.0717		
Usage Charge	16200	PGS-BRANDON	01/95	A	COM	0.0259	0.0458		0.0717		
Usage Charge	16201	PGS-TAMPA SOUTH	01/95	A	COM	0.0259	0.0458		0.0717		
Usage Charge	16202	PGS-TAMPA EAST	01/95	A	COM	0.0259	0.0458		0.0717		
Usage Charge	16203	PGS-TAMPA NORTH	01/95	A	COM	0.0259	0.0458		0.0717		
Usage Charge	16207	PGS-ST PETERSBURG NORTH	01/95	A	COM	0.0259	0.0458		0.0717		
Usage Charge	16208	PGS-ST PETERSBURG	01/95	A	COM	0.0259	0.0458		0.0717		

PAGE 8 OF 14
JAN. INVOICES

1 A - ACTUALS B - REVERSALS

GAS TRANSPORTATION



Florida Gas Transmission Company

An ENRON/SONAT Affiliate

PAGE 4

DATE	02/10/95	CUSTOMER PEOPLES GAS SYSTEM INC ATTN: ED ELLIOTT POST OFFICE BOX 2562 TAMPA, FL 33601-2562	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO Wire Transfer HCNB Charlotte NC Account # Route #
DUE	02/20/95		
INVOICE NO	4437		
TOTAL AMOUNT DUE			

CONTRACT 5047 SHIPPER PEOPLES GAS SYSTEM INC CUSTOMER NO. 4120 PLEASE CONTACT LAURA MOSELEY AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE
TYPE FIRM TRANSPORTATION

RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	BASE	RATES		NET	VOLUMES	
POI NO.	NAME	POI NO.	NAME					SURCHARGES	DISC		MMBTU DRY	AMOUNT
Usage Charge		16209	PGS-TAMPA WEST	01/95	A	COM	0.0259	0.0458		0.0717		
Usage Charge		28712	PGS-OSCEOLA COUNTY	01/95	A	COM	0.0259	0.0458		0.0717		
Usage Charge		28713	PGS-ORLANDO WEST	01/95	A	COM	0.0259	0.0458		0.0717		
Usage Charge		57345	HARDEE POMER PARTNERS NET	01/95	A	COM	0.0259	0.0458		0.0717		
Usage Charge		58913	PGS LAKE MURPHY	01/95	A	COM	0.0259	0.0458		0.0717		
Usage Charge		59953	DESTEC FT. MEADE	01/95	A	COM	0.0259	0.0458		0.0717		
Usage Charge		59963	ORLANDO TURNPIKE	01/95	A	COM	0.0259	0.0453		0.0717		

TOTAL FOR CONTRACT 5047 FOR MONTH OF 01/95.

*** END OF INVOICE 4437 ***

PAGE 9 OF 14
JAN INVOICES

() A - ALL ITEMS B - REVERSALS

Preliminary Invoice

INVOICE

INVOICE NO.
ACCOUNT NO.

PLEASE WIRE TRANSFER PAYMENT TO:

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

=====

WE CHARGE YOUR ACCOUNT FOR GAS SALES TO YOU PURSUANT TO GAS SALES
CONTRACT DATED _____ (GAS VOLUME AND PRICING SCHEDULES ATTACHED)

COMMODITY DETAIL

<u>RATE PERIOD</u>	<u>W/H THERMS</u>	<u>RATE</u>	<u>AMOUNT</u>
--------------------	-----------------------	-------------	---------------

Total Commodity

TRANSPORT DETAIL

<u>AGREEMENT</u>	<u>MMBTU</u>	<u>RATE</u>	<u>AMOUNT</u>
848510 Peoples SNG Inter Com		\$0.89780	
830087 Peoples So Ga Inter Com		\$0.17050	
864340 & 864350 SNG Firm Com.		\$0.02580	
864340 & 864350 SNG Firm Dem		\$11.50400	
831200 & 831210 So Ga Firm Com.		\$0.02050	
831200 & 831210 So Ga Firm Dem		\$5.70500	
Sonat Marketing SNG Firm Com.		\$0.02580	
Sonat Marketing SNG Inter Com.		\$0.89780	
864350 SNG GSR Charges		\$3.08400	
Refund 10/94 SNG IT Rate Adjust			
So Ga Penalty Gas			
Credits			
JEA Transport Credit			
SNG Brokered Capacity			
So Ga Brokered Capacity			

Total Transport

TOTAL AMOUNT DUE

PAYMENT DUE WITHIN 10 DAYS OF INVOICE RECEIPT. DELINQUENT PAYMENTS
ARE SUBJECT TO INTEREST CALCULATED AT THE PRIME RATE IN EFFECT FOR
CHASE MANHATTAN BANK (NA) FROM DATE DUE UNTIL DATE OF PAYMENT.



CO 1 1007582
 VENDOR
 INVOICE 93305111588 DC94
 5/32923-95 DUE 1-9
 ATT: Y 815
 ENTER: [Signature] AUTH:

CITY OF SUNRISE
 PUBLIC SERVICE DEPT.
 P.O. BOX 450759
 SUNRISE, FLORIDA 33345-0759

THIS BILL IS DUE
 WHEN RENDERED

SERVICE THROUGH	PAST DUE AFTER
12/19/94	1/18/95

CUSTOMER NAME	ACCOUNT NUMBER	TOTAL AMT. NOW DUE
PEOPLES GAS	93305-111588	
SERVICE ADDRESS	WATER METER	GAS METER
JACARANDA SQUARE		3457280
TYPE OF SERVICE	PREVIOUS READ	CURRENT READ
GAS		

YOUR CURRENT MONTH BILL TOTAL
 IT WILL BE PAST DUE AFTER

1/18/95

15 JAN - 3 PM 1995

RECEIVED
 BILLS PAYABLE

TOTAL AMOUNT DUE-----
 SEE REVERSE SIDE FOR BILLING DISPUTE INFORMATION.



CO 1 1007582 VENDOR
 INVOICE 100017450 JAMES
~~PO 32923-95~~ DUE 1-20
 ATI Y 1016
 ENTERED [Signature] AU: [Signature]

CITY OF SUNRISE PUBLIC SERVICE DEPT. P.O. BOX 450759 SUNRISE, FLORIDA 33345-0759		THIS BILL IS DUE WHEN RENDERED		SERVICE THROUGH 1/03/95	PAST DUE AFTER 1/30/95
CUSTOMER NAME PEOPLES GAS		ACCOUNT NUMBER 10001-74500		TOTAL AMT NOW DUE	
SERVICE ADDRESS NW 135 AVE & NW 3 ST		WATER METER		GAS METER 7141751	
TYPE OF SERVICE GAS		PREVIOUS READ		CURRENT READ	
CONSUMPTION		AMOUNT			

YOUR CURRENT MONTH BILL TOTAL
 IT WILL BE PAST DUE AFTER 1/30/95

CO VENDOR
 INVOICE
 PO DUE
 AT
 ENTERED

RECEIVED
 CREDIT PAYABLE
 JAN 12 11:00

TOTAL AMOUNT DUE-----
 SEE REVERSE SIDE FOR BILLING DISPUTE INFORMATION.

*Preliminary
Actual Invoice Not Received*

SOUTH FLORIDA COGENERATION ASSOCIATES
% ROLLS - ROYCE INC.
11911 FREEDOM DRIVE
6TH FLOOR
RESTON, VIRGINIA 22090 - 5602

Handwritten notes:
1/15/95
Ed
D-11595
D-11595
1/15/95

INVOICED TO:

PEOPLES GAS
111 MADISON STREET
P.O. BOX 2562
TAMPA, FLORIDA 33601

INVOICE DATE: ~~JANUARY 15, 1995~~

*Production Month:
January 1995*

ATTN: W. EDWARD ELLIOTT
MANAGER - GAS ACCOUNTING

DESCRIPTION	AMOUNT
-------------	--------

COMMODITY TRANSPORTATION CHARGE

RESERVATION CHARGE

Please return check to Ed Elliott. Thank you.

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

Handwritten notes:
cc: [unclear]
D-11595
[unclear]

RECEIVED
PEOPLES GAS

95 JAN 23 AM 11:32

PLEASE REMIT DIRECTLY TO:

METRO DADE COUNTY
200 NW 1ST STREET
MIAMI, FLORIDA 33129

ATTN: EUGENE C. THOMAS
UTILITY PLANT SPECIALIST

TOTAL AMOUNT DUE

PGS USAGE OF
JANUARY 1995
(IN THERMS)

CAPACITY

	VOLUME	x	RATE	=	TOTAL
DEMAND		x	0.04331	=	
USAGE		x	0.00717	=	<hr/>
TOTAL DUE CUSTOMER					<hr/> <hr/>

g:\gasact\pgal\accrue95

PEOPLES GAS SYSTEM, INC.

ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:

JANUARY 1995

(A)	(B)	(C)	(D)
SUPPLIER	THERMS	RATE	ACCRUED

TOTAL:

g:\gasact\pga\accrue95

PEOPLES GAS SYSTEM, INC.

ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:

JANUARY 1995

(A)	(B)	(C)	(D)
SUPPLIER	THERMS	RATE	ACCRUED
<hr/>			

TOTAL:

<hr/>			
<hr/>			<hr/>

PEOPLES GAS SYSTEM, INC.

ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:

JANUARY 1995

SWING SERVICE-DEMAND

(A)	(B)	(C)	(D)
SUPPLIER	THERMS	RATE	ACCRUED
<hr/>			
TOTAL:	<hr/>	<hr/>	<hr/>

SWING SERVICE-COMMODITY

(A)	(B)	(C)	(D)
SUPPLIER	THERMS	RATE	ACCRUED
<hr/>			
TOTAL:	<hr/>	<hr/>	<hr/>

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PEOPLES GAS SYSTEM, INC.

ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:

JANUARY 1995

(A)	(B)	(C)	(D)
SUPPLIER	THERMS	RATE	ACCRUED
TOTAL:			

PEOPLES GAS SYSTEM, INC.

ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:

JANUARY 1995

(A)	(B)	(C)	(D)
SUPPLIER	THERMS	RATE	ACCRUED
<hr/>			
TOTAL:	<hr/>	<hr/>	<hr/>

PEOPLES GAS SYSTEM, INC.

ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:

JANUARY 1995

(A)	(B)	(C)	(D)
SUPPLIER	THERMS	RATE	ACCRUED
<hr/>			
TOTAL:	<hr/>	<hr/>	<hr/>

PEOPLES GAS SYSTEM, INC.

ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:

JANUARY 1995

(A)	(B)	(C)	(D)
SUPPLIER	THERMS	RATE	ACCRUED
<hr/>			
TOTAL:	<hr/>	<hr/>	<hr/>

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PEOPLES GAS SYSTEM, INC.

ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:

JANUARY 1995

(A)	(B)	(C)	(D)
SUPPLIER	THERMS	RATE	ACCRUED
<hr/>			
TOTAL:	<hr/>	<hr/>	<hr/>

PEOPLES GAS SYSTEM, INC.

ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:

JANUARY 1995

SWING SERVICE-DEMAND

(A)	(B)	(C)	(D)
SUPPLIER	THERMS	RATE	ACCRUED

TOTAL:

SWING SERVICE-COMMODITY

(A)	(B)	(C)	(D)
SUPPLIER	THERMS	RATE	ACCRUED

TOTAL:

g:\gasact\pgalarecon95

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

DECEMBER 1994

(A)	(B)	(C)	(D)	(E)
SUPPLIER		THERMS	RATE	DOLLARS
	ACCRUED:			
	ACTUAL:			
	ACCRUED:			
	ACTUAL:			
	ACCRUED:			
	ACTUAL:			
	ACCRUED:			
	ACTUAL:			
	ACCRUED:			
	ACTUAL:			
	ACCRUED:			
	ACTUAL:			
	ACCRUED:			
	ACTUAL:			
	ACCRUED:			
	ACTUAL:			
	ACCRUED:			

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

DECEMBER 1994

(A)	(B)	(C)	(D)	(E)
SUPPLIER		THERMS	RATE	DOLLARS
	ACTUAL:			
	ACCRUED:			
	ACTUAL:			
	ACCRUED:			
	ACTUAL:			
	ACCRUED:			
	ACTUAL:			
	ACCRUED:			
	ACTUAL:			
	ACCRUED:			
	ACTUAL:			
	ACCRUED:			
	ACTUAL:			
	ACCRUED:			
	ACTUAL:			
	ACCRUED:			
	ACTUAL:			
	ACCRUED:			
	ACTUAL:			

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

DECEMBER 1994

(A)	(B)	(C)	(D)	(E)
SUPPLIER		THERMS	RATE	DOLLARS
	ACCRUED:			
	ACTUAL:			
	ACCRUED:			
	ACTUAL:			
	ACCRUED:			
	ACTUAL:			
	ACCRUED:			
	ACTUAL:			
	ACCRUED:			
	ACTUAL:			
	ACCRUED:			
	ACTUAL:			
	ACCRUED:			
	ACTUAL:			
	ACCRUED:			
	ACTUAL:			
	ACTUAL:	_____		
TOTAL ACCRUED:				
TOTAL ACTUAL:		_____		_____
ADJUSTMENT:		_____		_____

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

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WHICH CONFIDENTIALITY OF INFORMATION HAS BEEN REQUESTED.

Rep:

Office:
FAX:

Invoice No.

Invoice Date:

Contract No.

Customer No.

Terms: DUE IN GOOD FUNDS
ON THE 22nd OF THE
MONTH OR WITHIN
10 DAYS OF RECEIPT

TO: Peoples Gas System, Inc.
111 Madison Street
Tampa, FL 33601 - 2562

REVISED

Invoice for Nominated Volumes of Natural Gas Purchased from _____ During _____

DELIVERY POINT	QUANTITY MMBtu	PRICE \$/MMBtu	AMOUNT
	-----		-----
Less: Amount Paid	-----		-----

AMOUNT DUE

01-90-000-232-02-00-0
[Signature]

**** IF PAYMENT DIFFERS FROM AMOUNT INVOICED, PLEASE FAX PAYMENT DETAIL TO THE ABOVE NUMBER ****

PLEASE REMIT TO:

OR WIRE TRANSFER TO: *1-20-95*

INVOICE

INVOICE NUMBER :
DATE :
DUE DATE :
AMOUNT :

SOLD TO:
PEOPLES GAS SYSTEM INC
ATTN: ED ELLIOT
215 MADISON ST.
P. O. BOX 2562
TAMPA, FL 33601-2562

REMIT BY WIRE TO: 1-25-95

PRODUCTION MONTH:
CONTRACT : PEOPLES GAS SYSTEM INC

RATE TYPE	RATE DESCRIPTION	MMBTU	RATE	AMOUNT
		14.7300		

PIPELINE:
LOCATION:

TIER: 00
SALES GAS

TOTAL

Less Amount Shown in Dec'94 P&A Filing

QUESTIONS: PLEASE CALL
IF YOU PAY AN AMOUNT DIFFERENT THAN INVOICED PLEASE
FAX AN ADJUSTED COPY WITH SUPPORT TO

Adjustment

01-90-000-232-02-00-C

EQ

INVOICE

INVOICE NO.
ACCOUNT NO.


1-23-95

PLEASE WIRE TRANSFER PAYMENT TO:

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

=====

WE CHARGE YOUR ACCOUNT FOR GAS SALES TO YOU PURSUANT TO GAS SALES
CONTRACT DATED (GAS VOLUME AND PRICING SCHEDULES ATTACHED)

COMMODITY DETAIL		W/H		
<u>RATE PERIOD</u>		<u>THERMS</u>	<u>RATE</u>	<u>AMOUNT</u>
Total Commodity				
TRANSPORT DETAIL				
<u>AGREEMENT</u>		<u>MMBTU</u>	<u>RATE</u>	<u>AMOUNT</u>
848510 Peoples SNG Inter Com.			\$0.84980	
830087 Peoples So Ga Inter Com.			\$0.17050	
864340 & 864350 SNG Firm Com.			\$0.02580	
864340 & 864350 SNG Firm Dem.			\$11.50400	
831200 & 831210 So Ga Firm Com.			\$0.02050	
831200 & 831210 So Ga Firm Dem.			\$5.70500	
Sonat Marketing SNG Firm Comm.			\$0.02580	
864350 SNG GSR Charges			\$2.90300	
Refund: Billing Error/GSR Interest				
Credits:				
JEA Transport Credit				
SNG Brokered Capacity				
So. Ga. Brokered Capacity				
# 01-90-000-232-02-CO-C				
				
Total Transport				

TOTAL AMOUNT DUE

Less Amount Passed Through on Dec '94 AGA Filing

PAYMENT DUE WITHIN 10 DAYS OF INVOICE RECEIPT. DELINQUENT PAYMENTS
ARE SUBJECT TO INTEREST CALCULATED AT THE PRIME RATE IN EFFECT FOR
CHASE MANHATTAN BANK (NA) FROM DATE DUE UNTIL DATE OF PAYMENT.

Adjustment for Interest
Adjustment Jan '95 AGA Filing

INV. NO.

DATE

DESCRIPTION

AMOUNT

3RD INTERIM DIST. -

** TOTAL **