

ORIGINAL
FILE COPY

One Elizabethtown Plaza
P.O. Box 3175
Union
New Jersey 07083-1375
Tel: (908) 289-5000

November 19, 1996

Mr. Wayne Makin
Economic Analyst
Florida Public Service Commission
Bureau of Gas Regulation
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0866

960003-GU

Dear Mr. Makin:

Enclosed please find City Gas Company of Florida's petition for approval of its final true-up amount related to the twelve month period ended September 30, 1996.

Please note that the Florida Public Service Commission granted Specified Confidential Treatment to portions of the attached schedules. As a result the Company is submitting the confidential schedules in a separate sealed envelope.

The Company requests acknowledgment of this filing and for such purposes it is enclosing a duplicate of this letter with self addressed envelope. Should you have any further questions with respect to this filing, please contact, Mr. Raymond A. DeMoine at (908) 289-5000, ext. 6521.

Sincerely,

ACK Michael A. Palecki/mab
AFA _____
APP _____ Michael A. Palecki
CAF _____ Vice President of Regulatory Affairs
CMU _____
CTR _____
EAG _____
LEG _____
LIN _____
OPC _____
RCH _____
SEC 1
WAS _____
OTH all to matilda

RECEIVED & FILED
EPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE
12318 NOV 19 96
EPSC-RECORDS/REPORTING

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Purchased Gas Adjustment) Docket No. 960003-GU
(PGA) True-Up) Filed: November 19, 1996
_____)

PETITION FOR APPROVAL OF THE PURCHASED GAS (PGA)
TRUE-UP AMOUNT FOR CITY GAS COMPANY OF FLORIDA
(A DIVISION OF NUI CORPORATION)

City Gas Company of Florida ("City Gas" or "the Company") hereby files its petition for approval of its final true-up amount related to the twelve-month period ended September 30, 1996 and requests continued Specified Confidential Treatment of those portions of this filing. In support of this Petition, City Gas states:

1. The name of the petitioner and the mailing address of its principal office is:

City Gas Company of Florida, A Division of NUI Corporation
955 East 25th Street
Hialeah, Florida 33013-3498

2. The name and mailing address of the persons authorized to received notices are:

Mike Palecki
Vice President-Regulatory
Affairs
NUI Corporation
Southern Division
955 East 25th Street
Hialeah, FL 33013-3498

Raymond A. DeMoine
Director-Rates and Regulatory
Affairs
NUI Corporation
One Elizabethtown Plaza
P.O. Box 3175
Union, New Jersey 07083-1975

3. Pursuant to the requirements in this docket, City Gas, concurrently with the filing of this Petition, filed testimony and PGA Schedules A-1 through A-7 and E-4 for the period of October 1995 through September 1996, consisting of the purchased gas adjustment true-up reporting forms supplied by the Commission Staff.

4. As indicated in the testimony of Raymond A. DeMoine, City Gas' final true-up amount for the period October 1995 through September 1996, including interest is an over-recovery of \$ 587,520.

5. City Gas' Schedules A-1, A-1R, A-1 Supporting Details, A-2 and A-4 for the months of October 1995 through September 1996 contain information that has received confidential treatment by the Florida Public Service commission pursuant to Section 366.093 of the Florida Statutes (see Exhibit "A" for an outline of the pertinent lines and columns). The confidential version for the pertinent months is submitted in a sealed envelope concurrently with this request.

6. Wherefore, City Gas respectfully requests that the Commission enter its Order approving the Company's true-up amount for the period October 1, 1995 through September 30, 1996.

Michael A. Palecki
Michael A. Palecki

Vice President of Regulatory Affairs

EXHIBIT "A"

CITY GAS COMPANY OF FLORIDA

List of Data Elements with Confidential Treatment

Schedule Number, or Other Identifier	Lines	Columns for the months of October 1995 through September 1996
A-1	1-6	A,C,E,G
	7-8	A,C,E,G
	15-20	A,C,E,G
	21-22	A,C,E,G
	28	A,C,E,G
	31	A,C,E,G
A-1R	1-6	A,B,C,E,F,G
	7-8	A,B,C,E,F,G
	15-20	A,B,C,E,F,G
	21-22	A,B,C,E,F,G
	28	A,B,C,E,F,G
	31	A,B,C,E,F,G
A-1, Supporting Detail	1-40	A,B,C
A-3	1-15	A-K
A-4	1-9	A-H

DOCUMENT NUMBER-DATE

12318 NOV 19 88

FPSC-RECORDS/REPORTING

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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In Re: Purchased Gas Adjustment) Docket No. 960003-GU
(PGA) True-Up) Filed: November 19, 1996

DIRECT TESTIMONY

OF

RAYMOND A. DeMOINE

ON BEHALF OF CITY GAS COMPANY OF FLORIDA

(A DIVISION OF NUI CORPORATION)

1 BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

2 DIRECT TESTIMONY OF

3 RAYMOND A. DeMOINE

4 ON BEHALF OF CITY GAS COMPANY OF FLORIDA

5 (A DIVISION OF NUI CORPORATION)

6 DOCKET NO. 960003-GU

7
8 **PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

9
10 A. My name is Raymond A. DeMoine. My business address is NUI
11 Corporation, One Elizabethtown Plaza, Union, New Jersey 07083.

12
13 **Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

14
15 A. I am employed by NUI Corporation ("NUI") as Director, Rates and
16 Regulatory Affairs. City Gas Company of Florida ("City Gas" or "the
17 Company") is an operating division of NUI Corporation.

18
19 **Q. BRIEFLY STATE YOUR EDUCATIONAL BACKGROUND AND EMPLOYMENT EXPERIENCE.**

20
21 A. I received a Bachelor of Science in Commerce degree, with a major in
22 Accounting, from Rider College in June 1983. In June of 1990, I
23 received a Master of Business Administration degree from Rider
24 College. I am a Certified Public Accountant in the State of New
25 Jersey, and a member of the American Institute of Certified Public
26 Accountants and the New Jersey State Society of Certified Public
27 Accountants.

1

2 Upon graduation from Rider College in 1983, I was employed by the
3 State of New Jersey as an Auditor/Investigator with the Division of
4 Criminal Justice. I audited various types of business entities,
5 primarily for the detection of fraud. In December of 1986, I accepted a
6 professional staff position with the certified public accounting firm of
7 Arthur Young (currently Ernst and Young), a worldwide accounting and
8 consulting firm. My experience with this public accounting firm
9 included auditing and consulting engagements on a variety of entities
10 and exposure to varied accounting systems.

11 In July 1989, I was hired as Administrator of External Reporting
12 by Elizabethtown Gas Company, NUI's New Jersey Division. In that role,
13 I was responsible for the coordination of the Accounting Department's
14 efforts in all regulatory filings.

15 In August 1993, I was assigned to NUI's Florida Division, City Gas
16 Company of Florida to coordinate the analysis, filing and prosecution of
17 its 1994 base rate case. In March 1995, I was promoted to Manager of
18 Regulatory Affairs. In July 1995, I assumed a supervisory roll for all
19 rate and regulatory matters in Elizabethtown's Rate Department.

20 On October 1, 1995, NUI centralized certain functions, which
21 included the utility rate and pricing function. Therefore, I now have
22 responsibility for the rate and pricing function in each of NUI's
23 utility jurisdictions.

24 On November 1996, I was promoted to Director of Rates and
25 Regulatory Affairs.

26

27

1 Q. PLEASE EXPLAIN THE PURPOSE OF YOUR TESTIMONY

2

3 A. The purpose of my testimony is to present the comparison of Actual
4 versus Original estimate of the purchased gas adjustment cost
5 recovery factor and true-up provision for the period October, 1995
6 through September, 1996 for City Gas.

7 Q. HAS THE COMPANY PREPARED THE FORMS PRESCRIBED BY THIS COMMISSION FOR
8 THIS PURPOSE?

9 A. Yes. The forms prescribed by the Commission, Schedules A-1 through
10 A-6 for the months of October 1995 through September 1996, Schedule A-7
11 and schedule E-4, are attached to my testimony.

12

13 Q. HAS CITY GAS PREPARED A SCHEDULE WHICH SHOWS THE ACTUAL GAS COSTS
14 ASSOCIATED WITH THE GAS ADJUSTMENT COST RECOVERY FACTOR?

15

16 A. Yes. City Gas prepared Schedule A-7, attached, which describes the
17 total fuel cost for the period in question, recovery of such cost
18 from ratepayers through the Gas Adjustment Cost Recovery Factor, and
19 remaining over-or under-recovery of gas cost.

20

21 Q. WHAT WAS THE TOTAL GAS COST INCURRED BY THE COMPANY DURING THE TWELVE
22 MONTHS ENDED SEPTEMBER 30, 1996?

23

24 A. As shown on Schedule A-7, Line 1, the total cost of gas for the
25 twelve months ended September 30, 1996 is \$ 31,204,696.

26

27 Q. WHAT WAS THE TOTAL AMOUNT OF GAS COST RECOVERED BY THE COMPANY DURING
28 THE TWELVEMONTHS ENDED SEPTEMBER 30, 1996?

1

2 A. The Company recovered \$ 30,074,339.

3

4 Q. WHAT IS THE COMPANY'S ACTUAL TRUE-UP FOR THE TWELVE MONTHS ENDED
5 SEPTEMBER 30, 1996?

6

7 A. The actual true-up amount, including interest, is an over-recovery of
8 \$ 587,520, as shown on the September 1996 Schedule A-2, "Actual"
9 column, line 11.

10

11 Q. CAN YOU EXPLAIN HOW YOU ARRIVED AT THAT AMOUNT OF OVER-RECOVERY?

12

13 A. Yes. As shown on Schedule A-7, the total under-recovered amount for
14 the twelve month period ending September 30, 1996 is \$ 811,957. The
15 beginning balance on September 30, 1995 was an over-recovery of \$
16 1,338,247. The sum of these two balances yields over-recorded
17 balance of \$ 526,290. By adding \$ 61,230, which is the amount that
18 City Gas refunded its customers during the period in question, one
19 arrives at the total over-recovered amount of \$ 587,520.

20

21 Q. DOES THIS CONCLUDE YOUR TESTIMONY?

22

23 A. Yes.

24

25

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the Direct Testimony of Raymond A. DeMoine on Behalf of City Gas Company of Florida (a division of NUI Corporation) has been furnished by hand delivery or by U. S. Mail to the following parties of record this 19th day of November, 1996:

Sheila Erstling*
Florida Public Service
Commission
Division of Legal Services
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0868

John Roger Howe
Assistant Public Counsel
Office of Public Counsel
c/o The Florida Legislature
111 West Madison Street
Suite 812
Tallahassee, FL 32399

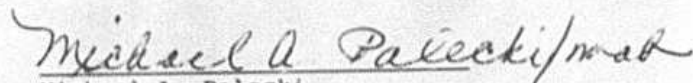
Ansley Watson, Jr.
MacFarlane, Ferguson
111 East Madison Street
Suite #2300
Tampa, FL 33602

Floyd R. Self
Messer, Vickers, Caparello,
Madsen, Lewis, Goldman & Tampa,
Metz
Post Office Box 1876
Tallahassee, FL 32302-1876

Kenneth Gatlin
Gatlin, Woods, Carlson
and Cowdery
1709-D Mahan Drive
Tallahassee, FL 32308

Jerry Melendy
3515 Highway 27 S
Sebring, FL 33870-5452

Stuart Shoaf
St. Joe Natural Gas Co., Inc
P.O. Box 549
Port St. Joe, FL 32456-0549


Michael A. Palecki
NUI Corporation - Southern Division
Vice President of Regulatory Affairs
955 East 25th Street
Hialeah, FL 33013-3498
(305) 691-8710

COMPANY:
CITY GAS OF FLORIDA

FINAL FUEL OVER/UNDER RECOVERY

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

FOR THE PERIOD: OCTOBER 1995 Through

SEPTEMBER 1996

1 TOTAL ACTUAL FUEL COST FOR THE PERIOD	\$31,204,696
2 TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	<u>\$30,074,339</u>
3 ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (2-1)	(\$1,130,357)
4 INTEREST PROVISION	(\$17,511)
4a FGT REFUND	<u>\$335,911</u>
5 ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (3 + 4 + 4a)	(\$811,957)
6 LESS: ESTIMATED/ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD APRIL Through MARCH (From Schedule E-2) WHICH WAS INCLUDED IN THE CURRENT PERIOD RECOVERY FACTOR (APR 95 through MAR 96)	<u>(\$199,133)</u>
7 FINAL FUEL OVER/(UNDER) RECOVERY TO BE INCLUDED IN THE PROJECTED PERIOD (APRIL 96 Through MARCH 97) (5-6)	(\$612,824)

COMPANY City Gas Company of Florida
(A Division of NUI Corporation)

CALCULATION OF TRUE UP AMOUNT
PROJECTED PERIOD

SCHEDULE E 4
(REVISED 8/19/93)

ESTIMATED FOR THE PROJECTED PERIOD A	APRIL 96 C		Through D	MARCH 97 E	F
	PRIOR PERIOD: APRIL - MARCH		CURRENT PERIOD: APRIL - MARCH		
	(1) Apr '94 - Mar '95 EIGHT MONTHS ACTUAL PLUS FOUR MONTHS REVISED ESTIMATE	(2) ACTUAL	(3) (2)-(1) DIFFERENCE	(4) Apr '95 - Mar '96 EIGHT MONTHS ACTUAL PLUS FOUR MONTHS REVISED ESTIMATE	(5) (3) + (4) TOTAL TRUE UP
1 TOTAL THERM SALES 9	24,311,553	21,781,946	(2,529,607)	27,187,415	24,657,808
2 TRUE UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION	351,798	396,507	44,709	(405,919)	(361,210)
2 a FGT settlement refund	847,440	847,440	0	172,523	172,523
2 b Refund of interim rate increase	3,150	3,150		0	0
3 INTEREST PROVISION FOR THIS PERIOD	1,679	3,026	1,347	34,263	35,610
4 END OF PERIOD TOTAL NET TRUE UP	1,204,067	1,250,123	46,056	(199,133)	(153,077)

NOTE: EIGHT MONTHS ACTUAL FOUR MONTHS REVISED ESTIMATE DATA OBTAINED FROM SCHEDULE IE 71

COLUMN (1) DATA OBTAINED FROM SCHEDULE (A 2)
 COLUMN (2) DATA OBTAINED FROM SCHEDULE (A 2)
 LINE 4 COLUMN (3) SAME AS LINE 7 SCHEDULE (A 7)
 LINE 4 COLUMN (1) SAME AS LINE 8 SCHEDULE (A 7)
 LINE 2 COLUMN (4) SAME AS LINE 7 SCHEDULE (E 2)
 LINE 3 COLUMN (4) SAME AS LINE 8 SCHEDULE (E 2)

TOTAL TRUE-UP DOLLARS _____ equals _____ CENTS PER THERM TRUE-UP
 PROJECTED THERM SALES
 (153,077) (0.00180) per therm
 85,262.077

COMPANY:		COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE						SCHEDULE A-1	
CITY GAS COMPANY OF FLORIDA		OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR						(REVISED 6/08/94)	
ESTIMATED FOR THE PERIOD OF:		APRIL 95		Through		MARCH 96		PAGE 1 OF 11	
		CURRENT MONTH:		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
COST OF GAS PURCHASED		ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
1	COMMODITY (Pipeline) includes No Notice Commodity Adjustment		53,072		-22.13		365,131		-33.33
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)		9,598		-10.34		62,588		-5.99
3	SWING SERVICE		0		---		0		---
4	COMMODITY (Other)		1,743,371		-40.12		11,920,742		-44.93
5	DEMAND (Line 32 - 29 A-1 support detail)		811,504		-22.49		5,437,217		-27.42
6	OTHER		4,106		-6.84		27,291		8.74
<u>LESS END-USE CONTRACT</u>									
7	COMMODITY (Pipeline)		1,355		-100.00		9,396		-3.10
8	DEMAND		9,874		-100.00		66,371		-17.69
9		0	0	0	---	0	0	0	---
10	Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	---	0	0	0	---
11	TOTAL COST (1+2+3+4+5+6+10) - (7+8+9)	1,726,677	2,610,422	(883,745)	-33.85	10,779,802	17,737,203	(6,957,401)	-39.22
12	NET UNBILLED	0	0	0	---	0	0	0	---
13	COMPANY USE	(3,965)	(5,474)	1,509	-27.57	(13,285)	(37,672)	24,387	-64.74
14	TOTAL THERM SALES	1,230,455	2,608,018	(1,377,563)	-52.82	11,568,265	17,720,552	(6,152,287)	-34.77
<u>THERMS PURCHASED</u>									
15	COMMODITY (Pipeline) Billing Determinants Only		7,330,324		-14.23		52,647,865		-24.18
16	NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)		1,240,000		0.00		8,477,500		0.00
17	SWING SERVICE Commodity		0		---		0		---
18	COMMODITY (Other) Commodity		7,330,324		-14.23		50,647,865		-21.19
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)		14,539,000		-42.35		96,447,670		-39.39
20	OTHER Commodity		9,911		-1.98		65,879		-8.53
<u>LESS END-USE CONTRACT</u>									
21	COMMODITY (Pipeline)		187,216		-100.00		1,302,889		-2.56
22	DEMAND		213,900		-100.00		1,476,600		-14.02
23		0	0	0	---	0	0	0	---
24	TOTAL PURCHASES (17+18+20) - (21+23)	6,301,435	7,153,019	(851,584)	-11.91	39,078,871	51,410,855	(12,331,984)	-23.99
25	NET UNBILLED	0	0	0	---	0	0	0	---
26	COMPANY USE	(16,597)	(15,000)	(1,597)	10.65	(120,030)	(105,000)	(15,030)	14.31
27	TOTAL THERM SALES (24-26 Estimated only)	6,831,130	7,138,019	(306,889)	-4.30	44,808,257	49,305,855	(4,497,598)	-9.12
<u>CENTS PER THERM</u>									
28	COMMODITY (Pipeline) (1/15)		0.00724		-9.25		0.00694		-12.10
29	NO NOTICE SERVICE (2/16)	0.00694	0.00774	-0.00080	---	0.00694	0.00000	0.00694	---
30	SWING SERVICE (3/17)	0.00000	---	0.00000	---	0.00000	---	0.00000	---
31	COMMODITY (Other) (4/18)		0.23783		-30.19		0.23637		-30.12
32	DEMAND (5/19)	0.07504	0.05582	0.01922	34.43	0.06751	0.05637	0.01114	19.76
33	OTHER (6/20)	0.39372	0.41429	-0.02057	-4.97	0.49247	0.41426	0.07821	18.88
<u>LESS END-USE CONTRACT</u>									
34	COMMODITY Pipeline (7/21)	0.00000	0.00724	-0.00724	-100.00	0.00717	0.00721	-0.00004	-0.55
35	DEMAND (8/22)	0.00000	0.04616	-0.04616	-100.00	0.04303	0.04495	-0.00192	-4.27
36		---	---	0.00000	---	---	---	0.00000	---
37	TOTAL COST (11/24)	0.27401	0.36494	-0.09093	-24.92	0.27585	0.34501	-0.06916	-20.05
38	NET UNBILLED (12/25)	---	---	0.00000	---	---	---	0.00000	---
39	COMPANY USE (13/26)	0.23890	0.36493	-0.12603	-34.54	0.11068	0.35678	-0.24610	-69.15
40	TOTAL THERM SALES (11/27)	0.25277	0.36571	-0.11294	-30.88	0.27585	0.34501	-0.06916	-20.05
41	TRUE-UP (E-2)	(0.00034)	(0.00034)	0.00000	0.00	(0.00187)	(0.00187)	0.00000	0.00
42	TOTAL COST OF GAS (40+41)	0.25243	0.36537	-0.11294	-30.91	0.27398	0.34314	-0.06916	-20.16
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)	0.25338	0.36674	-0.11336	-30.91	0.27501	0.34443	-0.06942	-20.16
45	PGA FACTOR ROUNDED TO NEAREST .001	0.25300	0.36700	-0.11400	-31.06	0.27500	0.34400	-0.06900	-20.06

COMPANY:
CITY GAS COMPANY OF FLORIDA

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

SCHEDULE A-1/R
(REVISED 6/08/94)
(Flex Down) PAGE 2 OF 11

	APRIL 95		Through		MARCH 96			
	CURRENT MONTH:		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	(A) ACTUAL	(B) ORG. EST.	(C) AMOUNT	(D) %	(E) ACTUAL	(F) ORG. EST.	(G) AMOUNT	(H) %
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline) includes No Notice Commodity Adjustment				-17.60				-17.78
2 NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)				0.00				---
3 SWING SERVICE				---				---
4 COMMODITY (Other)				-15.55				-6.34
5 DEMAND (Line 32 - 29 A-1 support detail)				27.17				0.89
6 OTHER				-2.12				16.28
LESS END-USE CONTRACT					0	0		
7 COMMODITY (Pipeline)				-100.00				-14.02
8 DEMAND				-100.00				-14.58
9	0	0	0	---	0	0	0	---
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	---	0	0	0	---
11 TOTAL COST (1+2+3+4+5+6+10) - (7+8+9)	1,726,677	1,782,586	(55,909)	-3.14	10,779,802	11,225,760	(445,958)	-3.97
12 NET UNBILLED	0	0	0	---	0	0	0	---
13 COMPANY USE	(3,965)	0	(3,965)	ERR	(13,285)	0	(13,285)	ERR
14 TOTAL THERM SALES	1,230,455	1,780,073	(549,618)	-30.88	11,568,265	11,211,210	347,055	3.10
THERMS PURCHASED								
15 COMMODITY (Pipeline) Billing Determinants Only				-17.98				-9.68
16 NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)				0.00				-1.45
17 SWING SERVICE Commodity				---				---
18 COMMODITY (Other) Commodity				-17.98				-9.68
19 DEMAND Billing Determinants Only (Line 32 - 29 A-1 support detail)				0.00				-12.49
20 OTHER Commodity				-1.98				-8.53
LESS END-USE CONTRACT					0	0		
21 COMMODITY (Pipeline)				-100.00				-14.02
22 DEMAND				-100.00				-14.02
23	0	0	0	---	0	0	0	---
24 TOTAL PURCHASES (17+18+20) - (21+23)	6,301,435	7,462,054	(1,160,619)	-15.55	47,566,371	42,785,356	4,771,015	11.15
25 NET UNBILLED	0	0	0	---	0	0	0	---
26 COMPANY USE	(16,597)	0	(16,597)	ERR	(126,030)	0	(126,030)	ERR
27 TOTAL THERM SALES (24-26 Estimated only)	6,831,130	7,462,054	(630,924)	-8.46	44,808,257	42,785,356	2,022,901	4.73
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)				0.46				-8.96
29 NO NOTICE SERVICE (2/16)	0.00694	0.00000	0.00694	---	0.00694	0.00000	0.00694	---
30 SWING SERVICE (3/17)	0.00000	---	0.00000	---	0.00000	---	0.00000	---
31 COMMODITY (Other) (4/18)				2.97				3.73
32 DEMAND (5/19)	0.07504	0.05901	0.01603	27.16	0.06623	0.05745	0.00878	15.28
33 OTHER (6/20)	0.39372	0.39431	-0.00059	-0.15	0.40247	0.38742	0.10505	27.12
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	0.00000	0.00717	-0.00717	-100.00	0.00717	0.00717	0.00000	0.00
35 DEMAND (8/22)	0.00000	0.04331	-0.04331	-100.00	0.04303	0.04331	-0.00028	-0.65
36 (9/23)	---	---	0.00000	---	---	---	0.00000	---
37 TOTAL COST (11/24)	0.27401	0.23889	0.03512	14.70	0.22667	0.26237	-0.03570	-13.61
38 NET UNBILLED (12/25)			0.00000	---	---	---	0.00000	---
39 COMPANY USE (13/26)	0.23890	0.00000	0.23890	0.00	0.11068	ERR	ERR	ERR
40 TOTAL THERM SALES (11/27)	0.25277	0.23889	0.01388	5.81	0.22667	0.26237	-0.03570	-13.61
41 TRUE UP (E-2)	(0.00034)	(0.00034)	0.00000	0.00	(0.00187)	(0.00187)	0.00000	0.00
42 TOTAL COST OF GAS (40+41)	0.25243	0.23855	0.01388	5.82	0.22480	0.26050	-0.03570	-13.70
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)	0.25338	0.23946	0.01392	5.81	0.22565	0.26148	-0.03583	-13.70
45 PGA FACTOR ROUNDED TO NEAREST 001	0.25300	0.23900	0.01400	5.86	0.22600	0.26100	-0.03500	-13.41

COMPANY:
CITY GAS COMPANY OF FLORIDA

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

PAGE 3 OF 11

FOR THE PERIOD: APRIL 95 THROUGH MARCH 96

CURRENT MONTH: 10/95

	(A)	(B)	(C)
COMMODITY (Pipeline)	THEIRMS	INV. AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS			
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment			
4 Commodity Adjustments			
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)			
	Sched A-1 Ln 15	Sched A-1 Ln 1	Sched A-1 Ln 26
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 Operating Account Balancing			
14 Other - Net market delivery imbalance			
15			
16 TOTAL SWING SERVICE			
	Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS			
18 Commodity Other - Scheduled ITS			
19 Imbalance Cashout - FGT			
20 Imbalance Cashout - Other Shippers			
21 Imbalance Cashout - Transporting Cust.			
22 Commodity Adjustment			
23 No Notice Commodity Adjustment			
24 TOTAL COMMODITY (Other)			
	Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31
DEMAND			
25 Demand (Pipeline) Entitlement			
26 Less Relinquished to End-Users			
27 Less Relinquished Off System			
28 Other - Firm winter supply			
29 Demand - No Notice			
30 Revenue Sharing - FGT			
31 Other - Storage Demand			
32 TOTAL DEMAND			
	Sched A-1 Line 19+16	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29
OTHER			
33 Other - Monthly purchase from Peoples Gas			
34 Peak Shaving			
35 Storage withdrawal			
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER			
	Schedule A-1 Line 20	Schedule A-1 Line 6	Schedule A-1 Line 33

COMPANY: **CITY GAS COMPANY OF FLORIDA**
CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2
 (REVISED 6/08/94)
 PAGE 4 OF 11

FOR THE PERIOD OF: **APRIL 95** Through **MARCH 96**

	CURRENT MONTH: 10/95		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (Sch A-1 Flx down line 4+6)	1,047,735	1,240,018	192,283	15.51%	6,594,985	7,033,854	438,869	6.24%
2 TRANSP GAS COST (Sch A-1 Flx down line 1+2+3+5)	678,942	553,366	(125,576)	-22.69%	4,248,551	4,266,445	17,894	0.42%
3 TOTAL	1,726,677	1,793,384	66,707	3.72%	10,843,536	11,300,299	456,763	4.04%
4 FUEL REVENUES (Sch A-1 Flx down line 14) (NET OF REVENUE TAX)	1,230,455	1,780,073	549,618	30.88%	11,558,265	11,211,210	(347,055)	-3.10%
5 TRUE-UP (COLLECTED) OR REFUNDED	2,550	2,550	0	0.00%	17,850	17,850	0	0.00%
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,233,005	1,782,623	549,618	30.83%	11,576,115	11,229,060	(347,055)	-3.09%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(493,672)	(10,761)	482,911	-4487.60%	732,579	(71,239)	(803,818)	1128.34%
8 INTEREST PROVISION - THIS PERIOD (21)	5,349	(472)	(5,821)	1233.26%	31,760	(1,988)	(33,748)	1697.59%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	1,338,247	(89,766)	(1,428,013)	1590.82%	76,672	(12,472)	(89,144)	714.75%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(2,550)	(2,550)	0	0.00%	(17,850)	(17,850)	0	0.00%
10a Refund (if applicable)	3,052	0	(3,052)	---	27,265	0	(27,265)	---
10b Refund of interim rate increase	0	0	0	---	0	0	0	---
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	850,426	(103,549)	(953,975)	921.28%	850,426	(103,519)	(953,975)	921.28%
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	1,338,247	(89,766)	(1,428,013)	1590.82%	* 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 + 10a + 10b + 7 - 5)	845,077	(103,077)	(948,154)	919.85%				
14 TOTAL (12+13)	2,183,324	(192,843)	(2,376,167)	1232.18%				
15 AVERAGE (50% OF 14)	1,091,662	(96,422)	(1,188,084)	1232.17%				
16 INTEREST RATE - FIRST DAY OF MONTH	0.05940	0.05940	0.00000	0.00%				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05810	0.05810	0.00000	0.00%				
18 TOTAL (16+17)	0.11750	0.11750	0.00000	0.00%				
19 AVERAGE (50% OF 18)	0.05875	0.05875	0.00000	0.00%				
20 MONTHLY AVERAGE (19/12 Months)	0.00490	0.00490	-0.00000	-0.08%				
21 INTEREST PROVISION (15x20)	5,349	(472)	(5,821)	1233.26%				

COMPANY: City Gas Company of Florida

THERM SALES AND CUSTOMER DATA

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

FOR THE PERIOD OF:

APRIL 95 Through

MARCH 96

PAGE 7 OF 11

	CURRENT MONTH: 10/95		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
1 RESIDENTIAL	1,125,181	1,437,769	312,588	27.78%	10,120,657	10,340,298	219,641	2.17%
2 COMMERCIAL	3,294,465	3,833,314	538,849	16.36%	25,025,805	27,309,330	2,283,525	9.12%
3 COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
4 COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
5 TOTAL FIRM	4,419,646	5,271,083	851,437	19.26%	35,146,462	37,649,628	2,503,166	7.12%
THERM SALES (INTERRUPTIBLE)								
6 INTERRUPTIBLE	851,310	1,248,540	397,230	46.66%	4,132,723	7,762,451	3,629,728	87.83%
7 LARGE INTERRUPTIBLE	541,547	618,396	76,849	14.19%	4,127,673	3,893,778	(233,895)	-5.67%
8 TRANSPORTATION	1,514,138	649,530	(864,608)	-57.10%	9,434,543	5,133,137	(4,301,406)	-45.59%
9 TOTAL INTERRUPTIBLE	2,906,995	2,516,466	(390,529)	-13.43%	17,694,939	16,789,364	(905,575)	-5.12%
10 TOTAL THERM SALES	7,326,641	7,787,549	460,908	6.29%	52,841,401	54,438,992	1,597,591	3.02%
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
11 RESIDENTIAL	86,423	91,707	5,284	6.11%	90,698	91,008	310	0.34%
12 COMMERCIAL	4,383	4,848	465	10.61%	4,590	4,915	325	7.08%
13 COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
14 COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
15 TOTAL FIRM	90,806	96,555	5,749	6.33%	95,288	95,923	635	0.67%
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
16 INTERRUPTIBLE	14	24	10	71.43%	15	24	9	60.00%
17 LARGE INTERRUPTIBLE	3	3	0	0.00%	3	3	0	0.00%
18 TRANSPORTATION	34	10	(24)	-70.59%	27	10	(17)	-62.96%
19 TOTAL INTERRUPTIBLE	51	37	(14)	-27.45%	45	37	(8)	-17.78%
20 TOTAL CUSTOMERS	90,857	96,592	5,735	6.31%	95,333	95,960	627	0.66%
THERM USE PER CUSTOMER								
21 RESIDENTIAL	13	16	3	20.42%	16	16	0	0.00%
22 COMMERCIAL	752	791	39	5.20%	779	794	15	1.93%
23 COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
24 COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
25 INTERRUPTIBLE	60,808	52,023	(8,785)	-14.45%	39,359	46,205	6,846	17.39%
26 LARGE INTERRUPTIBLE	180,516	206,132	25,616	14.19%	196,556	185,418	(11,138)	-5.67%
27 TRANSPORTATION	44,533	64,953	20,420	0.00%	49,918	0	(49,918)	0.00%

COMPANY:

CONVERSION FACTOR CALCULATION

SCHEDULE A-6

CITY GAS COMPANY OF FLORIDA

(REVISED 8/19/93)

ACTUAL FOR THE PERIOD OF: APRIL 95

through

MARCH 96

PAGE 8 OF 11

	(A) APR	(B) MAY	(C) JUN	(D) JUL	(E) AUG	(F) SEP	(G) OCT	(H) NOV	(I) DEC	(J) JAN	(K) FEB	(L) MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0329	1.0330	1.0345	1.0368	1.0348	1.035	1.0342					
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.0680	1.0690	1.0700	1.0720	1.0700	1.0710	1.0700	0.0000	0.0000	0.0000	0.0000	0.0000

COMPANY: CITY GAS COMPANY OF FLORIDA
 COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
 OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
 ESTIMATED FOR THE PERIOD OF: APRIL 95 Through MARCH 98
 SCHEDULE A-1 (REVISED 6/08/94)
 PAGE 1 OF 11

	CURRENT MONTH: 11/95		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment		55,289		-20.79		420,420		-31.68
2 NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)		22,523		-10.34		85,111		-7.14
3 SWING SERVICE		0		---		0		---
4 COMMODITY (Other)		1,886,320		-41.42		13,807,062		-44.45
5 DEMAND (Line 32 - 29 A-1 support detail)		1,320,797		-23.27		6,758,014		-26.61
6 OTHER		4,106		-3.92		31,397		7.09
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)		1,155		-100.00		10,560		-13.71
8 DEMAND		9,556		-100.00		75,926		-28.05
9	0	0	0	---	0	0	0	---
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	---	0	0	0	---
11 TOTAL COST (1+2+3+4+5+6+10) - (7+8+9)	2,186,408	3,278,325	(1,091,917)	-33.31	12,966,210	21,015,528	(8,049,318)	-38.30
12 NET UNBILLED	0	0	0	---	0	0	0	---
13 COMPANY USE	(5,794)	(6,568)	774	-11.78	(19,079)	(44,240)	25,161	-56.67
14 TOTAL THERM SALES	1,777,972	3,275,771	(1,497,799)	-45.72	13,378,048	20,996,323	(7,618,275)	-36.28
THERMS PURCHASED								
15 COMMODITY (Pipeline) Billing Determinants Only		7,636,614		-14.79		60,284,479		-22.99
16 NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)		2,910,000		0.00		11,387,500		0.00
17 SWING SERVICE Commodity		0		---		0		---
18 COMMODITY (Other) Commodity		7,636,614		-14.79		58,284,479		-20.35
19 DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)		23,705,100		-63.70		120,152,770		-44.18
20 OTHER Commodity		9,911		1.09		75,790		-7.27
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)		159,591		-100.00		1,462,480		-13.19
22 DEMAND		207,000		-100.00		1,683,600		-24.59
23	0	0	0	---	0	0	0	---
24 TOTAL PURCHASES (17+18+20) - (21+23)	6,361,149	7,486,934	(1,125,785)	-15.04	45,440,020	58,897,789	(13,457,769)	-22.85
25 NET UNBILLED	0	0	0	---	0	0	0	---
26 COMPANY USE	(16,530)	(15,000)	(1,530)	10.20	(136,560)	(120,000)	(16,560)	13.80
27 TOTAL THERM SALES (24-26 Estimated only)	7,597,056	7,471,934	125,122	1.67	52,405,313	56,777,789	(4,372,476)	-7.70
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)		0.00724		-7.04		0.00697		-11.19
29 NO NOTICE SERVICE (2/16)	0.00694	0.00774	-0.00080	---	0.00694	0.00000	0.00694	---
30 SWING SERVICE (3/17)	0.00000	---	0.00000	---	0.00000	---	0.00000	---
31 COMMODITY (Other) (4/18)		0.24701		-31.25		0.23689		-30.25
32 DEMAND (5/19)	0.11777	0.05672	0.06205	111.36	0.07396	0.05625	0.01771	31.48
33 OTHER (6/20)	0.39375	0.41429	-0.02054	-4.96	0.47840	0.41426	0.06414	15.48
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	0.00000	0.00724	-0.00724	-100.00	0.00717	0.00721	-0.00004	-0.56
35 DEMAND (8/22)	0.00000	0.04616	-0.04616	-100.00	0.04303	0.04510	-0.00207	-4.59
36 (9/23)	---	---	0.00000	---	---	---	0.00000	---
37 TOTAL COST (11/24)	0.34371	0.43787	-0.09416	-21.50	0.28535	0.35681	-0.07146	-20.03
38 NET UNBILLED (12/25)	---	---	0.00000	---	---	---	0.00000	---
39 COMPANY USE (13/26)	0.35051	0.43787	-0.08736	-19.95	0.13971	0.36867	-0.22896	-62.10
40 TOTAL THERM SALES (11/27)	0.28780	0.43875	-0.15095	-34.40	0.28535	0.35681	-0.07146	-20.03
41 TRUE-UP (E-2)	(0.00034)	(0.00034)	0.00000	0.00	(0.00187)	(0.00187)	0.00000	0.00
42 TOTAL COST OF GAS (40+41)	0.28746	0.43841	-0.15095	-34.43	0.28348	0.35494	-0.07146	-20.13
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)	0.28854	0.44006	-0.15152	-34.43	0.28455	0.35627	-0.07172	-20.13
45 PGA FACTOR ROUNDED TO NEAREST .001	0.28900	0.44000	-0.15100	-34.32	0.28500	0.35600	-0.07100	-19.94

COMPANY:
CITY GAS COMPANY OF FLORIDA

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

SCHEDULE A-1/R
(REVISED 6/08/94)
(Flex Down) PAGE 2 OF 11

	CURRENT MONTH: 11/95		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment				27.80				-13.08
2 NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)				0.00				---
3 SWING SERVICE				---				---
4 COMMODITY (Other)				7.28				-4.58
5 DEMAND (Line 32 - 29 A-1 support detail)				6.13				1.92
6 OTHER				0.95				14.24
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)				ERR				-14.02
8 DEMAND				ERR				-14.58
9	0	0	0	---	0	0	0	---
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	---	0	0	0	---
11 TOTAL COST (1+2+3+4+5+6+10) - (7+8+9)	2,186,408	2,043,423	142,985	7.00	12,966,210	13,269,183	(302,973)	-2.28
12 NET UNBILLED	0	0	0	---	0	0	0	---
13 COMPANY USE	(5,794)	0	(5,794)	ERR	(19,079)	0	(19,079)	ERR
14 TOTAL THERM SALES	1,777,972	2,041,425	(263,453)	-12.91	13,378,048	13,252,635	125,413	0.95
THERMS PURCHASED								
15 COMMODITY (Pipeline) Billing Determinants Only				11.80				-7.18
16 NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)				0.00				-1.09
17 SWING SERVICE Commodity				---				---
18 COMMODITY (Other) Commodity				11.80				-7.18
19 DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)				32.28				-8.58
20 OTHER Commodity				1.09				-7.27
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)				ERR				-14.02
22 DEMAND				ERR				-14.02
23	0	0	0	---	0	0	0	---
24 TOTAL PURCHASES (17+18+20) - (21+23)	6,361,149	5,829,812	531,337	9.11	56,827,520	48,615,168	8,212,352	16.89
25 NET UNBILLED	0	0	0	---	0	0	0	---
26 COMPANY USE	(16,530)	0	(16,530)	ERR	(136,560)	0	(136,560)	ERR
27 TOTAL THERM SALES (24-26 Estimated only)	7,597,056	5,829,812	1,767,244	30.31	52,405,313	48,615,168	3,790,145	7.80
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)				13.87				-6.35
29 NO NOTICE SERVICE (2/16)	0.00694	0.00000	0.00694	---	0.00694	0.00000	0.00694	---
30 SWING SERVICE (3/17)	0.00000	---	0.00000	---	0.00000	---	0.00000	---
31 COMMODITY (Other) (4/18)				-4.04				2.81
32 DEMAND (5/19)	0.11777	0.14679	-0.02902	-19.77	0.07274	0.06524	0.00750	11.50
33 OTHER (6/20)	0.39075	0.39431	-0.00056	-0.14	0.47840	0.38832	0.09008	23.20
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	ERR	0.00717	0.00717	0.00000	0.00
35 DEMAND (8/22)	0.00000	0.00000	0.00000	ERR	0.04303	0.04331	-0.00028	-0.65
36 (9/23)	---	---	0.00000	---	---	---	0.00000	---
37 TOTAL COST (11/24)	0.34371	0.35051	-0.00680	-1.94	0.22817	0.27294	-0.04477	-16.40
38 NET UNBILLED (12/25)	---	---	0.00000	---	---	---	0.00000	---
39 COMPANY USE (13/26)	0.35051	0.00000	0.35051	0.00	0.13971	ERR	ERR	ERR
40 TOTAL THERM SALES (11/27)	0.28780	0.35051	-0.06271	-17.89	0.22817	0.27294	-0.04477	-16.40
41 TRUE - U ² (E-2)	(0.00034)	(0.00034)	0.00000	0.00	(0.00187)	(0.00187)	0.00000	0.00
42 TOTAL COST OF GAS (40+41)	0.28746	0.35017	-0.06271	-17.91	0.22630	0.27107	-0.04477	-16.52
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)	0.28854	0.35149	-0.06295	-17.91	0.22715	0.27209	-0.04494	-16.52
45 PGA FACTOR ROUNDED TO NEAREST .001	0.28900	0.35100	0.06200	17.66	0.22700	0.27200	-0.04500	-16.54

COMPANY:
CITY GAS COMPANY OF FLORIDA

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

PAGE 3 OF 11

FOR THE PERIOD: APRIL 95 THROUGH MARCH 96

CURRENT MONTH: 11/95 (A) (B) (C)

COMMODITY (Pipeline)	THERMS	INV. AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS			
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment			
4 Commodity Adjustments			
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	Sched A-1 Ln 15	Sched A-1 Ln 1	Sched A-1 Ln 28
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 Operating Account Balancing			
14 Other - Net market delivery imbalance			
15			
16 TOTAL SWING SERVICE	Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS			
18 Commodity Other - Scheduled ITS			
19 Imbalance Cashout - FGT			
20 Imbalance Cashout - Other Shippers			
21 Imbalance Cashout - Transporting Cust.			
22 Commodity Adjustment			
23 No Notice Commodity Adjustment			
24 TOTAL COMMODITY (Other)	Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31
DEMAND			
25 Demand (Pipeline) Entitlement			
26 Less Relinquished to End-Users			
27 Less Relinquished Off System			
28 Other - Firm winter supply			
29 Demand - No Notice			
30 Revenue Sharing - FGT			
31 Other - Storage Demand			
32 TOTAL DEMAND	Sched A-1 Line 19+16	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29
OTHER			
33 Other - Monthly purchase from Peoples Gas			
34 Peak Shaving			
35 Storage withdrawal			
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER	Schedule A-1 Line 20	Schedule A-1 Line 6	Schedule A-1 Line 33

COMPANY: CITY GAS COMPANY OF FLORIDA

CALCULATION OF TRUE-UP AND INTEREST PROVISION

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

FOR THE PERIOD OF:

APRIL 95 Through MARCH 96

PAGE 4 OF 11

	CURRENT MONTH: 11/95		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (Sch A-1 Fix down line 4+6)	1,108,989	1,033,936	(75,053)	-7.26%	7,703,974	8,067,790	363,816	4.51%
2 TRANSP GAS COST (Sch A-1 Fix down line 1+2+3+5)	1,077,419	1,009,487	(67,932)	-6.73%	5,325,970	5,275,932	(50,038)	-0.95%
3 TOTAL	2,186,408	2,043,423	(142,985)	-7.00%	13,029,944	13,343,722	313,778	2.35%
4 FUEL REVENUES (Sch A-1 Fix down line 14) (NET OF REVENUE TAX)	1,777,972	2,041,425	263,453	12.91%	13,336,134	13,252,635	(83,499)	-0.63%
5 TRUE-UP (COLLECTED) OR REFUNDED	2,550	2,550	0	0.00%	20,400	20,400	0	0.00%
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,780,522	2,043,975	263,453	12.89%	13,356,534	13,273,035	(83,499)	-0.63%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(405,886)	552	406,438	73630.07%	326,590	(70,687)	(397,277)	562.02%
8 INTEREST PROVISION - THIS PERIOD (21)	3,479	(506)	(3,985)	787.55%	35,342	(2,494)	(37,836)	1517.08%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	850,426	(103,549)	(953,975)	921.28%	76,672	(12,472)	(89,144)	714.75%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(2,550)	(2,550)	0	0.00%	(20,400)	(20,400)	0	0.00%
10a Refund (if applicable)	145,258	0	(145,258)	---	172,523	0	(172,523)	---
10b Refund of interim rate increase	0	0	0	---	0	0	0	---
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	590,727	(106,053)	(696,780)	657.01%	590,727	(106,053)	(696,780)	657.01%
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	850,426	(103,549)	(953,975)	921.28%	* 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 + 10a + 10b + 7 - 5)	587,248	(105,547)	(692,795)	656.39%				
14 TOTAL (12+13)	1,437,674	(209,096)	(1,646,770)	787.57%				
15 AVERAGE (50% OF 14)	718,837	(104,548)	(823,385)	787.57%				
16 INTEREST RATE - FIRST DAY OF MONTH	0.05810	0.05810	0.00000	0.00%				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05800	0.05800	0.00000	0.00%				
18 TOTAL (16+17)	0.11610	0.11610	0.00000	0.00%				
19 AVERAGE (50% OF 18)	0.05805	0.05805	0.00000	0.00%				
20 MONTHLY AVERAGE (19/12 Months)	0.00484	0.00484	-0.00000	-0.04%				
21 INTEREST PROVISION (15x20)	3,479	(506)	(3,985)	787.55%				

FOR THE PERIOD OF: APRIL 95 Through MARCH 96

PAGE 7 OF 11

	CURRENT MONTH: 11/95		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
1 RESIDENTIAL	1,451,371	1,506,308	54,937	3.79%	11,572,028	11,846,606	274,578	2.37%
2 COMMERCIAL	3,463,836	4,069,267	605,431	17.48%	28,489,641	31,378,597	2,888,956	10.14%
3 COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
4 COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
5 TOTAL FIRM	4,915,207	5,575,575	660,368	13.44%	40,061,669	43,225,203	3,163,534	7.90%
THERM SALES (INTERRUPTIBLE)								
6 INTERRUPTIBLE	541,359	1,197,182	655,823	121.14%	4,674,082	8,959,633	4,285,551	91.69%
7 LARGE INTERRUPTIBLE	690,125	699,177	9,052	1.31%	4,817,798	4,592,955	(224,843)	-4.67%
8 TRANSPORTATION	1,450,365	621,905	(828,460)	-57.12%	10,884,908	5,755,042	(5,129,866)	-47.13%
9 TOTAL INTERRUPTIBLE	2,681,849	2,518,264	(163,585)	-6.10%	20,376,788	19,307,628	(1,069,160)	-5.25%
10 TOTAL THERM SALES	7,597,056	8,093,839	496,783	6.54%	60,438,457	62,532,831	2,094,374	3.47%
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
11 RESIDENTIAL	91,714	91,928	214	0.23%	90,825	91,123	298	0.33%
12 COMMERCIAL	4,600	4,869	269	5.85%	4,591	4,909	318	6.93%
13 COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
14 COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
15 TOTAL FIRM	96,314	96,797	483	0.50%	95,416	96,032	616	0.65%
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
16 INTERRUPTIBLE	14	24	10	71.43%	15	24	9	60.00%
17 LARGE INTERRUPTIBLE	3	3	0	0.00%	3	3	0	0.00%
18 TRANSPORTATION	34	10	(24)	-70.59%	28	10	(18)	-64.29%
19 TOTAL INTERRUPTIBLE	51	37	(14)	-27.45%	46	37	(9)	-19.57%
20 TOTAL CUSTOMERS	96,365	96,834	469	0.49%	95,462	96,069	607	0.64%
THERM USE PER CUSTOMER								
21 RESIDENTIAL	16	16	1	3.54%	16	16	0	0.00%
22 COMMERCIAL	753	836	83	10.99%	776	799	23	2.96%
23 COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
24 COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
25 INTERRUPTIBLE	38,669	49,883	11,214	29.00%	38,951	46,665	7,714	19.80%
26 LARGE INTERRUPTIBLE	230,042	233,059	3,017	1.31%	200,742	191,373	(9,369)	-4.67%
27 TRANSPORTATION	42,658	62,191	19,533	0.00%	48,593	0	(48,593)	0.00%

COMPANY

CONVERSION FACTOR CALCULATION

CITY GAS COMPANY OF FLORIDA

ACTUAL FOR THE PERIOD OF: APRIL 95

through

MARCH 96

SCHEDULE A-6
(REVISED 8/19/93)
PAGE 8 OF 11

	(A) APR	(B) MAY	(C) JUN	(D) JUL	(E) AUG	(F) SEP	(G) OCT	(H) NOV	(I) DEC	(J) JAN	(K) FEB	(L) MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0329	1.0330	1.0345	1.0368	1.0348	1.035	1.0342	1.0355				
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.0680	1.0690	1.0700	1.0720	1.0700	1.0710	1.0700	1.0710	0.0000	0.0000	0.0000	0.0000

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

SCHEDULE
(REVISED 8/88)
(Flex Down)

APRIL 95 Through MARCH 98

	CURRENT MONTH: 12/95		DIFFERENCE		PERIOD TO DATE		DIFFERENCE			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)		
	ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%		
COST OF GAS PURCHASED										
1	COMMODITY (Pipeline)	Includes No Notice Commodity Adjustment		-60.18					12.45	
2	NO NOTICE SERVICE RESERVATION	(Line 29 A-1 support detail)		0.00						
3	SWING SERVICE			-26.64					6.61	
4	COMMODITY (Other)			7.43					1.50	
5	DEMAND	(Line 32-29 A-1 support detail)		-21.88					2.86	
6	OTHER									
LESS END-USE CONTRACT										
7	COMMODITY (Pipeline)			#DIV/0!					0.00	
8	DEMAND			#DIV/0!					0.00	
9										
10	Second Prior Month Purchase Adj. (OPTIONAL)									
11	TOTAL COST	(1+2+3+4+5+6+7)-(7+8+9)	3,256,105	3,882,875	1627,770	-16.16	16,222,315	16,850,086	(627,771)	-3.73
12	NET UNBILLED									
13	COMPANY USE				#DIV/0!	(19,078)	(19,078)			0.00
14	TOTAL THERM SALES		2,507,437	3,880,191	(1,372,754)	-35.38	15,885,485	17,258,239	(1,372,754)	-7.95
THERMS PURCHASED										
15	COMMODITY (Pipeline)	Billing Determinants Only		-29.94					5.71	
16	NO NOTICE SERVICE RESERVATION	Bill. Determinants Only (Line 29 A-1 support detail)		0.00					0.00	
17	SWING SERVICE	Commodity		-29.94					5.71	
18	COMMODITY (Other)	Commodity		-3.70					0.77	
19	DEMAND	Billing Determinants Only (Line 32-29 A-1 support detail)		-21.89					3.38	
20	OTHER	Commodity								
LESS END-USE CONTRACT										
21	COMMODITY (Pipeline)			#DIV/0!					0.00	
22	DEMAND			#DIV/0!					0.00	
23										
24	TOTAL PURCHASES	(17+18+20)(21+23)	7,784,269	10,952,329	(3,168,060)	-28.93	64,611,789	67,779,849	(3,168,060)	-4.67
25	NET UNBILLED									
26	COMPANY USE				#DIV/0!	(136,560)	(136,560)			0.00
27	TOTAL THERM SALES	(24-26 Estimated only)	7,784,269	10,952,329	(3,168,060)	-28.93	60,189,582	63,357,642	(3,168,060)	-5.00
CENTS PER THERM										
28	COMMODITY (Pipeline)	(1/15)				-43.07			7.13	
29	NO NOTICE SERVICE	(2/16)	0.00694	0.00000	0.00694		0.00694	0.00000	0.00694	
30	SWING SERVICE	(3/17)	0.00000		0.00000		0.00000	0.00000	0.00000	
31	COMMODITY (Other)	(4/18)				4.70				-0.96
32	DEMAND	(5/19)	0.07734	0.06931	0.00803	11.59	0.07367	0.07202	0.00165	2.29
33	OTHER	(6/20)	0.39375	0.39373	0.00002	0.01	0.46784	0.46533	0.00251	0.54
LESS END-USE CONTRACT										
34	COMMODITY Pipeline	(7/21)	0.00000	0.00000	0.00000	#DIV/0!	0.00717	0.00717	0.00000	0.00
35	DEMAND	(8/22)	0.00000	0.00000	0.00000	#DIV/0!	0.04303	0.04303	0.00000	0.00
36		(9/23)								
37	TOTAL COST	(11/24)				17.95	0.25107	0.24860	0.00247	0.99
38	NET UNBILLED	(12/25)								
39	COMPANY USE	(13/26)	#VALUE!	0.00000	#VALUE!	0.00	0.13971	0.13971	0.00000	0.00
40	TOTAL THERM SALES	(11/27)	0.41829	0.35462	0.06367	17.95	0.25107	0.24860	0.00247	0.99
41	TRUE UP	(E-2)	(0.00034)	(0.00034)	0.00000	0.00	(0.00187)	(0.00187)	0.00000	0.00
42	TOTAL COST OF GAS	(40+41)	0.41795	0.35428	0.06367	17.97	0.24920	0.24673	0.00247	1.00
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)	0.41952	0.35561	0.06391	17.97	0.25014	0.24766	0.00248	1.00
45	PGA FACTOR ROUNDED TO NEAREST .001		0.42000	0.35600	0.06400	17.98	0.25000	0.24800	0.00200	0.81

FOR THE PERIOD OF: APRIL 95 Through MARCH 96

	CURRENT MONTH: 12/95		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (Sch A-1 Ftx down line 4+6)	1,862,199	2,538,200	676,001	26.63%	9,566,173	10,242,174	676,001	6.60%
2 TRANSP GAS COST (Sch A-1 Ftx down line 1+2+3+5)	1,393,906	1,345,675	(48,231)	-3.58%	6,719,876	6,671,645	(48,231)	-0.72%
3 TOTAL	3,256,105	3,883,875	627,770	16.16%	16,286,049	16,913,819	627,770	3.71%
4 FUEL REVENUES (Sch A-1 Ftx down line 14) (NET OF REVENUE TAX)	2,507,437	3,880,191	1,372,754	35.38%	15,843,571	17,216,325	1,372,754	7.97%
5 TRUE-UP (COLLECTED) OR REFUNDED	2,550	2,550	0	0.00%	22,950	22,950	0	0.00%
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,509,987	3,882,741	1,372,754	35.36%	15,866,521	17,239,275	1,372,754	7.96%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(746,118)	(1,134)	744,984	-65695.24%	(419,528)	325,456	744,984	228.90%
8 INTEREST PROVISION - THIS PERIOD (21)	1,223	2,849	1,626	57.07%	36,565	38,191	1,626	4.26%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	590,727	590,727	0	0.00%	76,672	76,672	0	0.00%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(2,550)	(2,550)	0	0.00%	(22,950)	(22,950)	0	0.00%
10a Refund (if applicable)	72,715	0	(72,715)	---	245,238	172,523	(72,715)	---
10b Refund of interim rate increase	0	0	0	---	0	0	0	---
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(84,003)	589,892	673,895	114.24%	(84,003)	589,892	673,895	114.24%
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	590,727	590,727	0	0.00%	* 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 + 10a + 10b + 7 - 5)	(85,226)	587,043	672,269	114.52%				
14 TOTAL (12+13)	505,501	1,177,770	672,269	57.08%				
15 AVERAGE (50% OF 14)	252,751	588,885	336,134	57.08%				
16 INTEREST RATE - FIRST DAY OF MONTH	0.05800	0.05800	0.00000	0.00%				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05810	0.05810	0.00000	0.00%				
18 TOTAL (16+17)	0.11610	0.11610	0.00000	0.00%				
19 AVERAGE (50% OF 18)	0.05805	0.05805	0.00000	0.00%				
20 MONTHLY AVERAGE (19/12 Months)	0.00484	0.00484	-0.00000	-0.04%				
21 INTEREST PROVISION (15x20)	1,223	2,849	1,626	57.07%				

COMPANY:		COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE						SCHEDULE A-1	
CITY GAS COMPANY OF FLORIDA		OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR						(REVISED 6/08/94)	
ESTIMATED FOR THE PERIOD OF:		APRIL 95		Through		MARCH 98		PAGE 1 OF 11	
		CURRENT MONTH: 01/98		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment		72,905		-13.22		550,219		-30.87
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)		23,274		-10.33		131,659		-8.27
3	SWING SERVICE		0		---		0		---
4	COMMODITY (Other)		2,545,145		2.13		18,360,951		-33.95
5	DEMAND (Line 32 - 29 A-1 support detail)		1,364,403		-20.83		9,486,820		-22.18
6	OTHER		5,072		117.88		41,782		16.36
LESS END-USE CONTRACT						0	0		
7	COMMODITY (Pipeline)		1,085		-100.00		12,948		-29.69
8	DEMAND		9,874		-100.00		95,674		-42.90
9		0	0	0	---	0	0	0	---
10	Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	---	0	0	0	---
11	TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	3,774,756	3,990,840	(225,084)	-5.63	19,997,071	28,462,809	(8,465,738)	-29.74
12	NET UNBILLED	0	0	0	---	0	0	0	---
13	COMPANY USE	0	(6,041)	6,041	-100.00	(19,079)	(57,006)	37,927	-66.53
14	TOTAL THERM SALES	3,226,349	3,996,445	(770,096)	-19.27	19,111,834	28,268,539	(9,156,705)	-32.39
THERMS PURCHASED									
15	COMMODITY (Pipeline) Billing Determinants Only		10,069,813		-15.73		78,212,614		-20.00
16	NO NOTICE SERVICE RESERVATION Bil. Determinants Only (Line 29 A-1 support detail)		3,007,000		0.00		17,401,500		0.00
17	SWING SERVICE Commodity		0		---		0		---
18	COMMODITY (Other) Commodity		10,069,813		-15.73		78,212,614		-17.90
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)		24,495,270		-13.33		169,143,310		-37.53
20	OTHER Commodity		12,234		83.65		100,850		1.90
LESS END-USE CONTRACT						0	0		
21	COMMODITY (Pipeline)	0	149,828	(149,828)	-100.00	1,269,600	1,793,730	(524,130)	-29.22
22	DEMAND	0	213,900	(213,900)	-100.00	1,269,600	2,111,400	(841,800)	-39.87
23		0	0	0	---	0	0	0	---
24	TOTAL PURCHASES (17+18+20)-(21+23)	8,508,368	9,932,219	(1,423,851)	-14.34	61,732,657	76,319,734	(14,787,077)	-19.32
25	NET UNBILLED	0	0	0	---	0	0	0	---
26	COMPANY USE	0	(15,000)	15,000	-100.00	(136,560)	(150,000)	13,440	-8.96
27	TOTAL THERM SALES (24-26 Estimated only)	8,493,505	9,917,228	(1,423,723)	-14.36	68,683,087	74,369,743	(5,686,656)	-7.65
CENTS PER THERM									
28	COMMODITY (Pipeline) (1/15)		0.00724		3.04		0.00703		-13.51
29	NO NOTICE SERVICE (2/16)	0.00694	0.00774	-0.00080	---	0.00694	0.00000	0.00694	---
30	SWING SERVICE (3/17)	---	---	0.00000	---	0.00000	---	0.00000	---
31	COMMODITY (Other) (4/18)		0.25275		21.19		0.24092		-19.55
32	DEMAND (5/19)	0.05088	0.05570	-0.00482	-8.65	0.06988	0.05609	0.01379	24.59
33	OTHER (6/20)	0.49186	0.41458	0.07728	18.64	0.47309	0.41430	0.05879	14.19
LESS END-USE CONTRACT									
34	COMMODITY Pipeline (7/21)	0.00000	0.00724	-0.00724	-100.00	0.00717	0.00722	-0.00005	-0.69
35	DEMAND (8/22)	0.00000	0.04616	-0.04616	-100.00	0.04303	0.04531	-0.00228	-5.03
36		---	---	0.00000	---	---	---	0.00000	---
37	TOTAL COST (11/24)	0.44365	0.40271	0.04094	10.17	0.32393	0.37197	-0.04804	-12.92
38	NET UNBILLED (12/25)	---	---	0.00000	---	---	---	0.00000	---
39	COMPANY USE (13/26)	ERR	0.40273	ERR	ERR	0.13971	0.38004	-0.24033	-63.24
40	TOTAL THERM SALES (11/27)	0.44443	0.40332	0.04111	10.19	0.32393	0.37197	-0.04804	-12.92
41	TRUE-UP (E-2)	(0.00034)	(0.00034)	0.00000	0.00	(0.00187)	(0.00187)	0.00000	0.00
42	TOTAL COST OF GAS (40+41)	0.44409	0.40298	0.04111	10.20	0.32206	0.37010	-0.04804	-12.98
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)	0.44576	0.40450	0.04126	10.20	0.32327	0.37149	-0.04822	-12.98
45	PGA FACTOR ROUNDED TO NEAREST .001	0.44600	0.40500	0.04100	10.12	0.32300	0.37100	-0.04800	-12.94

COMPANY:
CITY GAS COMPANY OF FLORIDA

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

SCHEDULE A-1/R
(REVISED 6/08/74)
(Flex /Down) PAGE 2 OF 11

	APRIL 95		Through		MARCH 96			
	CURRENT MONTH:		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	(A) ACTUAL	(B) ORG. EST.	(C) AMOUNT	(D) %	(E) ACTUAL	(F) ORG. EST.	(G) AMOUNT	(H) %
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment				-24.23				-22.20
2 NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)				0.00				---
3 SWING SERVICE				---				---
4 COMMODITY (Other)				-30.63				-15.30
5 DEMAND (Line 32 - 29 A-1 support detail)				-2.83				2.15
6 OTHER				129.27				23.71
LESS END-USE CONTRACT					0	0		
7 COMMODITY (Pipeline)				ERR				-14.02
8 DEMAND				ERR				-14.58
9				---	0	0	0	---
10 Second Prior Month Purchase Adj (OPTIONAL)	0	0	0	---	0	0	0	---
11 TOTAL COST (1+2+3+4+5+6+10) - (7+8+9)	3,774,756	4,967,951	(1,193,195)	-24.02	19,997,071	22,121,009	(2,123,938)	-9.60
12 NET UNBILLED	0	0	0	---	0	0	0	---
13 COMPANY USE	0	0	0	ERR	(19,079)	0	(19,079)	ERR
14 TOTAL THERM SALES	3,226,349	4,963,589	(1,737,240)	-35.00	19,111,834	22,086,415	(2,984,581)	-13.51
THERMS PURCHASED								
15 COMMODITY (Pipeline) Billing Determinants Only				-32.86				-14.98
16 NO NOTICE SERVICE RESERVATION Bill Determinants Only (Line 29 A-1 support detail)				0.00				-0.71
17 SWING SERVICE Commodity				---				---
18 COMMODITY (Other) Commodity				-32.86				-14.98
19 DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)				1.04				-6.03
20 OTHER Commodity				83.52				1.89
LESS END-USE CONTRACT					0	0		
21 COMMODITY (Pipeline)				ERR				-14.02
22 DEMAND				ERR				-14.02
23	0	0	0	---	0	0	0	---
24 TOTAL PURCHASES (17+18+20) - (21+23)	8,508,368	12,652,212	(4,143,844)	-32.75	79,134,157	72,219,709	6,914,448	9.57
25 NET UNBILLED	0	0	0	---	0	0	0	---
26 COMPANY USE	0	0	0	ERR	(136,560)	0	(136,560)	ERR
27 TOTAL THERM SALES (24-26 Estimated only)	8,493,505	12,652,212	(4,158,707)	-32.87	68,683,087	72,219,709	(3,536,622)	-4.90
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)				12.86				-8.43
29 NO NOTICE SERVICE (2/16)	0.00694	0.00000	0.00694	---	0.00694	0.00000	0.00694	---
30 SWING SERVICE (3/17)	---	---	0.00000	---	0.00000	---	0.00000	---
31 COMMODITY (Other) (4/18)				3.33				-0.38
32 DEMAND (5/19)	0.05088	0.05291	-0.00203	-3.84	0.06914	0.06361	0.00553	8.69
33 OTHER (6/20)	0.49186	0.39069	0.09817	24.94	0.47309	0.38966	0.08343	21.41
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	0.03000	0.00000	0.00000	ERR	0.00717	0.00717	0.00000	0.00
35 DEMAND (8/22)	0.00000	0.00000	0.00000	ERR	0.04303	0.04331	-0.00028	-0.65
36 (9/23)	---	---	0.00000	---	---	---	0.00000	---
37 TOTAL COST (11/24)	0.44365	0.39265	0.05100	12.99	0.25270	0.30630	-0.05360	-17.50
38 NET UNBILLED (12/25)	---	---	0.00000	---	---	---	0.00000	---
39 COMPANY USE (13/26)	ERR	0.00000	ERR	0.00	0.13971	ERR	ERR	ERR
40 TOTAL THERM SALES (11/27)	0.44443	0.39265	0.05178	13.19	0.25270	0.30630	-0.05360	-17.50
41 TRUE-UP (E-2)	(0.00034)	(0.00034)	0.00000	0.00	(0.00187)	(0.00187)	0.00000	0.00
42 TOTAL COST OF GAS (40+41)	0.44409	0.39231	0.05178	13.20	0.25083	0.30443	-0.05360	-17.61
43 REVENUE TAX FACTOR	1.00376	1.00376	0.00000	0.00	1.00376	1.00376	0.00000	0.00
44	0.44476	0.39170	0.05197	13.20	0.25177	0.30657	-0.05380	-17.61

COMPANY:
CITY GAS COMPANY OF FLORIDA

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

PAGE 3 OF 11

FOR THE PERIOD: APRIL 95 THROUGH MARCH 96

CURRENT MONTH: 01/96 (A) (B) (C)

COMMODITY (Pipeline)	THERMS	INV. AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS			
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment			
4 Commodity Adjustments			
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	Sched A-1 Ln 15	Sched A-1 Ln 1	Sched A-1 Ln 28
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 Operating Account Balancing			
14 Other - Net market delivery imbalance			
15			
16 TOTAL SWING SERVICE	Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS			
18 Commodity Other - Scheduled ITS			
19 Imbalance Cashout - FGT			
20 Imbalance Cashout - Other Shippers			
21 Imbalance Cashout - Transporting Cust.			
22 Commodity Adjustment			
23 No Notice Commodity Adjustment			
24 TOTAL COMMODITY (Other)	Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31
DEMAND			
25 Demand (Pipeline) Entitlement			
26 Less Relinquished to End-Users			
27 Less Relinquished Off System			
28 Other - Firm winter supply			
29 Demand - No Notice			
30 Revenue Sharing - FGT			
31 Other - Storage Demand			
32 TOTAL DEMAND	Sched A-1 Line 19+16	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29
OTHER			
33 Other - Monthly purchase from Peoples Gas			
34 Peak Shaving			
35 Storage withdrawal			
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER	Schedule A-1 Line 20	Schedule A-1 Line 6	Schedule A-1 Line 33

COMPANY:
CITY GAS COMPANY OF FLORIDA

CALCULATION OF TRUE-UP AND INTEREST PROVISION

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

PAGE 4 OF 11

FOR THE PERIOD OF:

APRIL 95

Through

MARCH 96

	CURRENT MONTH: 01/96		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (Sch A-1 Ftx down line 4 +6)	2,610,394	3,751,874	1,141,480	30.42%	12,176,567	14,357,864	2,181,297	15.19%
2 TRANSP GAS COST (Sch A-1 Ftx down line 1+2+3+5)	1,164,362	1,216,077	51,715	4.25%	7,884,238	7,837,684	(46,554)	-0.59%
3 TOTAL	3,774,756	4,967,951	1,193,195	24.02%	20,060,805	22,195,548	2,134,743	9.62%
4 FUEL REVENUES (Sch A-1 Ftx down line 14) (NET OF REVENUE TAX)	3,226,349	4,963,569	1,737,240	35.00%	19,069,920	22,096,415	3,026,495	13.70%
5 TRUE-UP (COLLECTED) OR REFUNDED	2,550	2,550	0	0.00%	25,500	25,500	0	0.00%
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	3,228,899	4,966,139	1,737,240	34.98%	19,095,420	22,121,915	3,026,495	13.68%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(545,857)	(1,812)	544,045	-30024.56%	(965,385)	(73,633)	891,752	-1211.08%
8 INTEREST PROVISION - THIS PERIOD (21)	(1,673)	(525)	1,148	-218.67%	34,892	(3,541)	(38,433)	1085.37%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(84,003)	(110,259)	(26,256)	23.81%	76,672	(12,472)	(89,144)	714.75%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(2,550)	(2,550)	0	0.00%	(25,500)	(25,500)	0	0.00%
10a Refund (if applicable)	0	0	0	---	245,238	0	(245,238)	---
10b Refund of interim rate increase	0	0	0	---	0	0	0	---
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(634,083)	(115,146)	518,937	-450.68%	(634,083)	(115,146)	518,937	-450.68%
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(84,003)	(110,259)	(26,256)	23.81%				
13 ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	(632,410)	(114,621)	517,789	-451.74%				
14 TOTAL (12+13)	(716,413)	(224,880)	491,533	-218.58%				
15 AVERAGE (50% OF 14)	(358,207)	(112,440)	245,767	-218.58%				
16 INTEREST RATE - FIRST DAY OF MONTH	0.05810	0.05810	0.00000	0.00%				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05400	0.05400	0.00000	0.00%				
18 TOTAL (16+17)	0.11210	0.11210	0.00000	0.00%				
19 AVERAGE (50% OF 18)	0.05605	0.05605	0.00000	0.00%				
20 MONTHLY AVERAGE (19/12 Months)	0.00467	0.00467	0.00000	0.02%				
21 INTEREST PROVISION (15x20)	(1,673)	(525)	1,148	-218.67%				

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

COMPANY:

CITY GAS COMPANY OF FLORIDA

ACTUAL FOR THE PERIOD OF: APRIL 95

through

MARCH 96

CONVERSION FACTOR CALCULATION

SCHEDULE A-6
(REVISED 8/19/93)
PAGE 8 OF 11

	(A) APR	(B) MAY	(C) JUN	(D) JUL	(E) AUG	(F) SEP	(G) OCT	(H) NOV	(I) DEC	(J) JAN	(K) FEB	(L) MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0329	1.0330	1.0345	1.0368	1.0348	1.035	1.0342	1.0355	1.0372	1.0385		
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.0680	1.0690	1.0700	1.0720	1.0700	1.0710	1.0700	1.0710	1.0730	1.0740	0.0000	0.0000

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

	CURRENT MONTH: APRIL 95		Through		MARCH 96		PERIOD TO DATE		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)		
	ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%		
COST OF GAS PURCHASED										
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment	61,688		-11.69		611,905		-28.94		
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	21,022		-7.14		152,681		-8.11		
3	SWING SERVICE	0		---		0		---		
4	COMMODITY (Other)	2,051,225		-13.06		20,412,176		-31.85		
5	DEMAND (Line 32-29 A-1 support detail)	1,189,860		-18.71		10,678,680		-21.79		
6	OTHER	4,830		-100.00		46,612		4.30		
LESS END-USE CONTRACT										
7	COMMODITY (Pipeline)	1,139		-100.00		14,067		-35.37		
8	DEMAND	8,918		-100.00		104,592		-47.77		
9		0	0	---	0	0	0	---		
10	Second Prior Month Purchase Adj. (OPTIONAL)	0	0	---	0	0	0	---		
11	TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	2,824,625	3,318,566	(493,941)	-14.88	22,821,697	31,781,375	(8,959,678)	-28.19	
12	NET UNBILLED	0	0	---	0	0	0	---		
13	COMPANY USE (23,426)	(5,944)	(17,482)	294.11	(42,505)	(62,950)	20,445	-32.48		
14	TOTAL THERM SALES	3,053,183	3,315,683	(262,500)	-7.92	22,165,017	31,584,222	(9,419,205)	-29.82	
THERMS PURCHASED										
15	COMMODITY (Pipeline) Billing Determinants Only	8,520,145		-2.38		88,732,759		-18.26		
16	NO NOTICE SERVICE RESERVATION Bil. Determinants Only (Line 29 A-1 support detail)	2,716,000		3.57		20,117,500		0.48		
17	SWING SERVICE Commodity	0		---		0		---		
18	COMMODITY (Other) Commodity	8,520,145		-2.38		84,732,759		-16.34		
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	22,124,760		-41.82		191,268,070		-38.03		
20	OTHER Commodity	11,660		-100.00		112,510		-8.66		
LESS END-USE CONTRACT										
21	COMMODITY (Pipeline)	157,378		-100.00		1,861,108		-34.93		
22	DEMAND	193,200		-100.00		2,304,600		-44.91		
23		0	0	---	0	0	0	---		
24	TOTAL PURCHASES (17+18+20)-(21+23)	8,317,270	8,374,427	(57,157)	-0.68	70,049,927	84,894,161	(14,844,234)	-17.49	
25	NET UNBILLED	0	0	---	0	0	0	---		
26	COMPANY USE (61,714)	(15,000)	(46,714)	311.43	(198,274)	(165,000)	(33,274)	20.17		
27	TOTAL THERM SALES (24-26 Estimated only)	8,736,711	8,359,427	377,284	4.51	77,419,798	82,729,170	(5,309,372)	-6.42	
CENTS PER THERM										
28	COMMODITY (Pipeline) (1/15)	0.00724	0.00724	-0.00000	---	0.00708	0.00708	0.00000	-13.17	
29	NO NOTICE SERVICE (2/16)	0.00694	0.00774	-0.00080	---	0.00694	0.00000	0.00694	---	
30	SWING SERVICE (3/17)	---	---	0.00000	---	0.00000	---	0.00000	---	
31	COMMODITY (Other) (4/18)	0.24075	0.24075	-0.00000	---	0.24090	0.24090	-0.00000	-18.54	
32	DEMAND (5/19)	0.07515	0.05378	0.02137	39.74	0.07045	0.05582	0.01463	26.21	
33	OTHER (6/20)	#DIV/0!	0.41424	#DIV/0!	#DIV/0!	0.47309	0.41429	0.05880	14.19	
LESS END-USE CONTRACT										
34	COMMODITY Pipeline (7/21)	0.00000	0.00724	-0.00724	-100.00	0.00717	0.00722	-0.00005	-0.69	
35	DEMAND (8/22)	0.00000	0.04616	-0.04616	-100.00	0.04303	0.04538	-0.00235	-5.18	
36		---	---	0.00000	---	---	---	0.00000	---	
37	TOTAL COST (11/24)	0.33961	0.39627	-0.05666	-14.30	0.32579	0.37436	-0.04857	-12.97	
38	NET UNBILLED (12/25)	---	---	0.00000	---	---	---	0.00000	---	
39	COMPANY USE (13/26)	0.37959	0.39627	-0.01668	-4.21	0.21438	0.38152	-0.16714	-43.81	
40	TOTAL THERM SALES (11/27)	0.32331	0.39698	-0.07367	-18.56	0.32579	0.37436	-0.04857	-12.97	
41	TRUE-UP (E-2)	(0.00034)	(0.00034)	0.00000	0.00	(0.00187)	(0.00187)	0.00000	0.00	
42	TOTAL COST OF GAS (40+41)	0.32297	0.39664	-0.07367	-18.57	0.32392	0.37249	-0.04857	-13.04	
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)	0.32418	0.39813	-0.07395	-18.57	0.32514	0.37389	-0.04875	-13.04	
45	PGA FACTOR ROUNDED TO NEAREST .001	0.32400	0.39800	-0.07400	-18.59	0.32500	0.37400	-0.04900	-13.10	

COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF APRIL 04 Through MARCH 05

		CURRENT MONTH				PERIOD TO DATE			
		ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
				AMOUNT	%			AMOUNT	%
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)	2,824,825	3,533,559	(708,934)	-20.06	17,974,207	20,504,108	-2529899	-12.34
2	NO NOTICE SERVICE (Line 29 Support Detail)	0	0	0	FRR	1,848	1,848	0	0.00
3	SWING SERVICE	0	0	0	FRR	0	0	0	FRR
4	COMMODITY (Other)	0	0	0	FRR	2,939,114	2,939,114	0	0.00
5	DEMAND (Line 32-29 Support Detail)	0	0	0	FRR	1,008,177	1,008,177	0	0.00
6	OTHER	0	0	0	FRR	13,438	13,438	0	0.00
FSS FND-USE CONTRACT									
7	COMMODITY (Pipeline)	0	0	0	FRR	13,517	13,517	0	0.00
8	DEMAND	0	0	0	FRR	18,200	18,200	0	0.00
9		0	0	0	FRR	0	0	0	FRR
10	Second Price Month Purchase Adj. (OPTIONAL)	0	0	0	FRR	0	0	0	FRR
11	TOTAL COST (112+3141516110) (71810)	2,824,825	3,533,559	(708,934)	-20.06	22,821,696	25,351,565	-2529899	-9.98
12	NFT UNBLFD	0	0	0	FRR	0	0	0	FRR
13	COMPANY USE	(23,428)	(6,488)	(16,939)	261.07	(42,505)	(25,567)	-16938	66.25
14	TOTAL THERM SALES	3,033,183	3,324,259	(471,076)	-13.37	22,163,017	25,748,087	-3581070	-13.91
THERMS PURCHASED									
15	COMMODITY (Pipeline) Billing Determinants Only	8,317,270	8,169,610	147,660	1.81	81,856,875	89,021,119	(7,164,244)	-8.05
16	NO NOTICE SERVICE Billing Determinants Only	0	0	0	HRI	2,662,500	2,662,500	0	0.00
17	SWING SERVICE Commodity	0	0	0	FRR	300,330	300,330	0	0.00
18	COMMODITY (Other) Commodity	0	0	0	FRR	15,730,530	15,730,530	0	0.00
19	DEMAND Billing Determinants Only	0	0	0	FRR	28,877,900	28,877,900	0	0.00
20	OTHER Commodity	0	0	0	HRI	23,911	23,911	0	0.00
FSS FND-USE CONTRACT									
21	COMMODITY (Pipeline)	0	0	0	FRR	443,359	443,359	0	0.00
22	DEMAND	0	0	0	FRR	427,800	427,800	0	0.00
23		0	0	0	FRR	0	0	0	FRR
24	TOTAL PURCHASES (17+18+20)-(21+23)	8,317,270	8,169,610	147,660	1.81	81,437,427	89,001,071	(7,164,244)	-8.09
25	NFT UNBLFD	0	0	0	FRR	0	0	0	FRR
26	COMPANY USE	(61,714)	(15,000)	(46,714)	311.43	(198,274)	(151,560)	(46,714)	30.89
27	TOTAL THERM SALES (24-26)	8,730,711	8,154,610	582,101	7.14	77,419,776	84,164,444	(6,744,668)	-8.01
CENTS PER THERM									
28	COMMODITY (Pipeline) (1/15)	0.33961	0.43252	-0.09290	-21.48205	0.21058	0.23033	-0.01975	-4.68623
29	NO NOTICE SERVICE (2/16)	FRR	FRR	FRR	FRR	0.00069	0.00069	0.00000	0.00000
30	SWING SERVICE (3/17)	FRR	FRR	FRR	FRR	0.00000	0.00000	0.00000	FRR
31	COMMODITY (Other) (4/18)	FRR	FRR	FRR	FRR	0.18673	0.18673	0.00000	0.00000
32	DEMAND (5/19)	FRR	FRR	FRR	FRR	0.06608	0.06608	0.00000	0.00000
33	OTHER (6/20)	FRR	FRR	FRR	FRR	0.56201	0.56201	0.00000	0.00000
FSS FND-USE CONTRACT									
34	COMMODITY (Pipeline) (7/21)	FRR	FRR	FRR	FRR	0.03049	0.03049	0.00000	0.00000
35	DEMAND (8/22)	FRR	FRR	FRR	FRR	0.04254	0.04254	0.00000	0.00000
36		FRR	FRR	FRR	FRR	FRR	FRR	FRR	FRR
37	TOTAL COST OF PURCHASES (11/24)	0.33961	0.43252	-0.09292	-21.48205	0.28021	0.28613	-0.00599	-2.05991
38	NFT UNBLFD (12/25)	FRR	FRR	FRR	FRR	FRR	FRR	FRR	FRR
39	COMPANY USE (13/26)	0.37959	0.43253	-0.05294	-12.24035	0.21438	0.16989	0.04450	27.08035
40	TOTAL COST OF THERMS SOLD (11/27)	0.32331	0.43332	-1.21789	-2.81060	0.29478	0.30122	0.37510	1.24528
41	TRUE-UP (F-2)	-0.00034	-0.00034	0.00000	0.00000	-0.00034	-0.00034	0.00000	0.00000
42	TOTAL COST OF GAS (10+41)	0.32297	0.43298	0.11002	25.40080	0.20441	0.30080	0.09644	2.13023
43	REVENUE TAX FACTOR	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.32418	0.43461	-0.11043	-25.40080	0.29555	0.30201	-0.00646	-2.13923
45	PGA FACTOR BOUNDED TO NEAREST .001	0.324	0.435	0	-25.52	0.296	0.302	-0	-1.99

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

FOR THE PERIOD: APRIL 95 THROUGH MARCH 96

COMMODITY (Pipeline)	CURRENT MONTH: 02/96	(A) THERMS	(B) INV. AMOUNT	(C) COST PER THERM
1 Commodity Pipeline - Scheduled FTS				
2 Commodity Pipeline - Scheduled ITS				
3 No Notice Commodity Adjustment				
4 Commodity Adjustments				
5 Commodity Adjustments				
6 Commodity Adjustments				
7				
8 TOTAL COMMODITY (Pipeline)		Sched A-1 Ln 15	Sched A-1 Ln 1	Sched A-1 Ln 28
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 Operating Account Balancing				
14 Other - Net market delivery imbalance				
15				
16 TOTAL SWING SERVICE		Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30
COMMODITY OTHER				
17 Commodity Other - Scheduled FTS				
18 Commodity Other - Scheduled ITS				
19 Imbalance Cashout - FGT				
20 Imbalance Cashout - Other Shippers				
21 Imbalance Cashout - Transporting Cust.				
22 Commodity Adjustment				
23 No Notice Commodity Adjustment				
24 TOTAL COMMODITY (Other)		Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31
DEMAND				
25 Demand (Pipeline) Entitlement				
26 Less Relinquished to End-Users				
27 Less Relinquished Off System				
28 Other - Firm winter supply				
29 Demand - No Notice				
30 Revenue Sharing - FGT				
31 Other - Storage Demand				
32 TOTAL DEMAND		Sched A-1 Line 19+16	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29
OTHER				
33 Other - Monthly purchase from Peoples Gas				
34 Peak Shaving				
35 Storage withdrawal				
36 Other				
37 Other				
38 Other				
39 Other				
40 TOTAL OTHER		Schedule A-1 Line 20	Schedule A-1 Line 6	Schedule A-1 Line 33

COMPANY: CITY GAS COMPANY CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2
(REVISED 8/19/93)

FOR THE PERIOD OF:	APRIL 94		Through		MARCH 95		PERIOD TO DATE			
	CURRENT M		2		ACTUAL	ESTIMATE	DIFFERENCE		BI+BL	
	ACTUAL	ESTIMATE	AMOUNT	%			AMOUNT	%		
TRUE-UP CALCULATION										
1 PURCHASED GAS COST (Sch. A - 1R, Line 4+6)	1,783,350	2,278,813	495,463	0.217422	13,959,917	16,272,861	2312944	0.1421351	\$10,242,174	
2 TRANSPORTATION COST (Sch. A - 1R, Line 1+2+3+5)	1,041,275	1,254,746	213,471	0.170131	8,925,514	9,142,469	216955	0.0237305	\$6,671,646	
3 TOTAL	2,824,625	3,533,559	708,934	0.200629	22,885,430	25,415,329	2529899	0.0995422	\$16,913,819	
4 FUEL REVENUES (Sch. A - 1R, Line 14) (NET OF REVENUE TAX)	3,053,183	3,524,259	471,076	0.133667	22,123,103	25,704,173	3581070	0.1393186	\$17,216,325	
5 TRUE-UP (COLLECTED) OR REFUNDED	2,550	2,550	0	0	28,050	28,050	0	0	\$22,950	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	3,055,733	3,526,809	471,076	0.13367	22,151,153	25,732,223	3581070	0.1391668	\$17,239,275	
7 TRUE-UP PROVISION THIS PERIOD (LINE 6 - LINE 5)	231,108	(6,750)	(237,858)	35.23822	(734,277)	316,804	1051171	3.317106	\$325,456	
8 INTEREST PROVISION - THIS PERIOD (21)	(2,067)	2,609	4,676	1.792223	32,826	43,546	0	0	\$38,192	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(634,083)	588,275	1,222,358	2.077868	76,672	76,672	0	0	\$76,672	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(2,550)	(2,550)	0	0	(28,050)	(28,050)	0	0	(\$22,950)	
10a FGT PGA REFUND (if applicable)	114,880	0	(114,880)	ERR	360,124	172,523	-187601	-1.067397	\$172,523	
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(292,706)	581,584	874,290	1.503291	(292,705)	581,585	874290	1.5032892	589,893	
INTEREST PROVISION										
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(634,083)	588,275	1,222,358	2.077868	* If line 5 is a refund add to line 4 If line 5 is a collection () subtract from line 4					
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(290,639)	578,975	869,614	1.501989						
14 TOTAL (12+13)	(924,722)	1,167,250	2,091,972	1.792223						
15 AVERAGE (50% OF 14)	(462,361)	583,625	1,045,986	1.792223						
16 INTEREST RATE - FIRST DAY OF MONTH	0.05400	0.05400	0	0						
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05330	0.05330	0	0						
18 TOTAL (16+17)	0.10730	0.10730	0	0						
19 AVERAGE (50% OF 18)	0.05365	0.05365	0	0						
20 MONTHLY AVERAGE (19/12 Months)	0.00447	0.00447	0	0						
21 INTEREST PROVISION (15x20)	-2067	2609	4676	1.792223						

FOR THE PERIOD OF:

APRIL 95 Through

MARCH 96

	CURRENT MONTH: 02/96		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
1 RESIDENTIAL	3,032,082	2,381,858	(650,224)	-21.44%	19,707,995	19,407,726	(300,269)	-1.52%
2 COMMERCIAL	3,024,786	4,307,401	1,282,615	42.40%	40,086,349	44,382,277	4,295,928	10.72%
3 COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
4 COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
5 TOTAL FIRM	6,056,868	6,689,259	632,391	10.44%	59,794,344	63,790,003	3,995,659	6.68%
THERM SALES (INTERRUPTIBLE)								
6 INTERRUPTIBLE	504,628	1,032,260	527,632	104.56%	6,329,518	12,374,926	6,045,410	95.51%
7 LARGE INTERRUPTIBLE	699,761	637,908	(61,853)	-8.84%	6,777,660	6,564,243	(213,417)	-3.15%
8 TRANSPORTATION	1,475,454	727,554	(747,900)	-50.69%	15,178,317	7,738,474	(7,439,843)	-49.02%
9 TOTAL INTERRUPTIBLE	2,679,843	2,397,722	(282,121)	-10.53%	28,285,493	26,677,641	(1,607,852)	-5.68%
0 TOTAL THERM SALES	8,736,711	9,086,981	350,270	4.01%	88,079,837	90,467,644	2,387,807	2.71%
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
1 RESIDENTIAL	92,764	92,594	(170)	-0.18%	91,322	91,464	142	0.16%
2 COMMERCIAL	4,617	4,928	311	6.74%	4,596	4,909	313	6.81%
3 COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
4 COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
5 TOTAL FIRM	97,381	97,522	141	0.14%	95,918	96,373	455	0.47%
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
6 INTERRUPTIBLE	15	24	9	60.00%	15	24	9	60.00%
7 LARGE INTERRUPTIBLE	3	3	0	0.00%	3	3	0	0.00%
8 TRANSPORTATION	35	10	(25)	-71.43%	30	10	(20)	-66.67%
9 TOTAL INTERRUPTIBLE	53	37	(16)	-30.19%	48	37	(11)	-22.92%
0 TOTAL CUSTOMERS	97,434	97,559	125	0.13%	95,966	96,410	444	0.46%
THERM USE PER CUSTOMER								
1 RESIDENTIAL	33	26	(7)	-21.30%	20	19	(1)	-5.00%
2 COMMERCIAL	655	874	219	33.42%	793	822	29	3.66%
3 COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
4 COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
5 INTERRUPTIBLE	33,642	43,011	9,369	27.85%	38,361	46,875	8,514	22.19%
6 LARGE INTERRUPTIBLE	233,354	212,636	(20,618)	-8.84%	205,384	198,916	(6,468)	-3.15%
7 TRANSPORTATION	42,156	72,755	30,600	72.59%	45,995	0	(45,995)	-100.00%

CITY GAS COMPANY OF FLORIDA
 ACTUAL FOR THE PERIOD OF:

CONVERSION FACTOR CALCULATION

APRIL 98 through MARCH 98

SCHEDULE A-8
 (REVISED 8/19/93)
 PAGE 8 OF 11

	(A) APR	(B) MAY	(C) JUN	(D) JUL	(E) AUG	(F) SEP	(G) OCT	(H) NOV	(I) DEC	(J) JAN	(K) FEB	(L) MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0329	1.0330	1.0345	1.0368	1.0348	1.035	1.0342	1.0355	1.0372	1.0385	1.0500	
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.0680	1.0690	1.0700	1.0720	1.0700	1.0710	1.0700	1.0710	1.0730	1.0740	1.0880	0.0000

COMPANY:		COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE				SCHEDULE A-1			
CITY GAS COMPANY OF FLORIDA		OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR				(REVISED 6/08/94)			
ESTIMATED FOR THE PERIOD OF:		APRIL 95		Through		MARCH 96		PAGE 1 OF 11	
		CURRENT MONTH: 03/96		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment		81,030		-14.81		734,827		-33.73
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)		23,274		-10.34		198,977		-18.18
3	SWING SERVICE		0		---		0		---
4	COMMODITY (Other)		1,981,423		-0.48		24,424,824		-35.05
5	DEMAND (Line 32-29 A-1 support detail)		1,364,403		23.95		13,230,943		-24.11
6	OTHER		5,072		88.58		58,514		0.98
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)		1,288		-100.00		18,514		-44.87
8	DEMAND		9,874		-100.00		123,384		-55.72
9			0		---		0		---
10	Second Prior Month Purchase Adj (OPTIONAL)		0		---		0		---
11	TOTAL COS (1+2+3+4+5+6+10) (7+8+9)	3,724,580	3,404,048	320,544	9.42	28,546,287	8,503,987	(11,957,700)	-31.08
12	NET UNBILLED		0		---		0		---
13	COMPANY USE	(39,746)	(8,178)	(33,568)	543.35	(82,251)	(75,072)	(7,179)	9.58
14	TOTAL THERM SALES	2,644,557	3,407,203	(756,646)	-22.25	24,809,574	38,301,108	(13,491,534)	-35.22
THERMS PURCHASED									
15	COMMODITY (Pipeline) Billing Determinants Only		8,430,428		-5.88		103,683,332		-23.99
16	NO NOTICE SERVICE RESERVATION Billing Determinants Only (Line 29 A-1 support detail)		3,037,000		0.00		25,840,500		-10.14
17	SWING SERVICE Commodity		0		---		0		---
18	COMMODITY (Other) Commodity		8,430,428		-5.88		101,683,332		-22.48
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)		24,499,270		-48.74		237,888,100		-44.89
20	OTHER Commodity		12,243		22.32		138,413		-13.69
LESS END-USE CONTRACT									
21	COMMODITY (Pipeline)		177,924		-100.00		2,288,410		-44.47
22	DEMAND		213,900		-100.00		2,711,700		-53.18
23			0		---		0		---
24	TOTAL PURCHASES (17+18+20) (21+23)	7,967,978	8,294,747	(298,771)	-3.59	78,017,903	101,533,335	(23,515,432)	-23.18
25	NET UNBILLED		0		---		0		---
26	COMPANY USE	(102,388)	(15,000)	(87,388)	582.59	(300,882)	(185,000)	(105,882)	54.19
27	TOTAL THERM SALES (24-26 Estimated only)	8,313,988	8,249,747	64,238	0.78	85,733,784	99,338,344	(13,604,560)	-13.70
CENTS PER THERM									
28	COMMODITY (Pipeline) (1/15)		0.00724		-9.87		0.00709		-12.98
29	NO NOTICE SERVICE (2/18)	0.00894	0.00774	-0.00080	---	0.00894	0.00000	0.00894	---
30	SWING SERVICE (3/17)		---		---		0.00000		---
31	COMMODITY (Other) (4/18)		0.23268		5.50		0.24020		-18.24
32	DEMAND (5/19)	0.12684	0.05570	0.07384	132.75	0.07832	0.05582	0.02070	37.22
33	OTHER (6/20)	0.56415	0.41428	0.14987	36.18	0.48487	0.41429	0.07038	16.89
LESS END-USE CONTRACT									
34	COMMODITY Pipeline (7/21)	0.00000	0.00724	-0.00724	-100.00	0.00717	0.00722	-0.00005	-0.89
35	DEMAND (8/22)	0.00000	0.04818	-0.04818	-100.00	0.04303	0.04850	-0.00247	-5.43
36			---		---		---		---
37	TOTAL COST (11/24)	0.48744	0.41188	0.05558	13.49	0.34028	0.37923	-0.03897	-10.28
38	NET UNBILLED (12/25)		---		---		---		---
39	COMPANY USE (13/26)	0.38819	0.41187	-0.02388	-5.75	0.27357	0.38468	-0.11141	-28.94
40	TOTAL THERM SALES (11/27)	0.44799	0.41282	0.03537	8.57	0.34028	0.37923	-0.03897	-10.28
41	TRUE-UP (E-2)	(0.00034)	(0.00034)	0.00000	0.00	(0.00034)	(0.00034)	0.00000	0.00
42	TOTAL COST OF GAS (40+41)	0.44765	0.41226	0.03537	8.58	0.33992	0.37889	-0.03897	-10.29
43	REVENUE TAX FACTOR	1.00378	1.00378	0.00000	0.00	1.00378	1.00378	0.00000	0.00
44	PGA FACTOR ADJUSTED FOR TAXE (42x43)	0.44833	0.41383	0.03550	8.58	0.34120	0.38031	-0.03911	-10.28
45	PGA FACTOR ROUNDED TO NEAREST .001	0.44900	0.41400	0.03500	8.45	0.34100	0.38000	-0.03900	-10.28

COMPANY: CITY GAS COMPANY
OF FLORIDA

CALCULATION OF THE FLEX-DOWN ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
Estimated for the Period of: MARCH 1996

SCHEDULE A-1R
(REVISED 6/08/94)
== FLEX-DOWN ==

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE				
	ACTUAL	FLEX-DOWN ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
1 COMMODITY (Pipeline)	N/A		N/A	N/A	N/A	N/A	N/A	N/A	
2 NO NOTICE SERVICE RESERVATION	N/A		N/A	N/A	N/A	N/A	N/A	N/A	
3 SWING SERVICE	N/A		N/A	N/A	N/A	N/A	N/A	N/A	
4 COMMODITY (Other)	N/A		N/A	N/A	N/A	N/A	N/A	N/A	
5 DEMAND	N/A		N/A	N/A	N/A	N/A	N/A	N/A	
6 OTHER	N/A		N/A	N/A	N/A	N/A	N/A	N/A	
<u>LESS END-USE CONTRACT</u>									
7 COMMODITY (Pipeline)	N/A		N/A	N/A	N/A	N/A	N/A	N/A	
8 DEMAND	N/A		N/A	N/A	N/A	N/A	N/A	N/A	
9	N/A	0	N/A	N/A	N/A	N/A	N/A	N/A	
10 Second Prior Month Purchase Adj. (OPTIONAL)	N/A	0	N/A	N/A	N/A	N/A	N/A	N/A	
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	N/A	4,329,543	N/A	N/A	N/A	N/A	N/A	N/A	
12 NET UNBILLED	N/A	0	N/A	N/A	N/A	N/A	N/A	N/A	
13 COMPANY USE	N/A	(8,251)	N/A	N/A	N/A	N/A	N/A	N/A	
14 TOTAL THERM SALES	N/A	4,318,563	N/A	N/A	N/A	N/A	N/A	N/A	
<u>THERMS PURCHASED</u>									
15 COMMODITY (Pipeline)	N/A		N/A	N/A	N/A	N/A	N/A	N/A	
16 NO NOTICE SERVICE RESERVATION	N/A		N/A	N/A	N/A	N/A	N/A	N/A	
17 SWING SERVICE	N/A		N/A	N/A	N/A	N/A	N/A	N/A	
18 COMMODITY (Other)	N/A		N/A	N/A	N/A	N/A	N/A	N/A	
19 DEMAND	N/A		N/A	N/A	N/A	N/A	N/A	N/A	
20 OTHER	N/A		N/A	N/A	N/A	N/A	N/A	N/A	
<u>LESS END-USE CONTRACT</u>									
21 COMMODITY (Pipeline)	N/A		N/A	N/A	N/A	N/A	N/A	N/A	
22 DEMAND	N/A		N/A	N/A	N/A	N/A	N/A	N/A	
23	N/A	0	N/A	N/A	N/A	N/A	N/A	N/A	
24 TOTAL PURCHASES (17+18+20)-(21+23)	N/A	7,871,255	N/A	N/A	N/A	N/A	N/A	N/A	
25 NET UNBILLED	N/A	0	N/A	N/A	N/A	N/A	N/A	N/A	
26 COMPANY USE	N/A	(15,000)	N/A	N/A	N/A	N/A	N/A	N/A	
27 TOTAL THERM SALES (24-26 Estimated only)	N/A	7,856,255	N/A	N/A	N/A	N/A	N/A	N/A	
<u>CENTS PER THERM</u>									
28 COMMODITY (Pipeline) (1/15)	N/A		N/A	N/A	N/A	N/A	N/A	N/A	
29 NO NOTICE SERVICE (2/16)	N/A	0.00000	N/A	N/A	N/A	N/A	N/A	N/A	
30 SWING SERVICE (3/17)	N/A	0.00000	N/A	N/A	N/A	N/A	N/A	N/A	
31 COMMODITY (Other) (4/18)	N/A		N/A	N/A	N/A	N/A	N/A	N/A	
32 DEMAND (5/19)	N/A	0.05369	N/A	N/A	N/A	N/A	N/A	N/A	
33 OTHER (6/20)	N/A	0.41362	N/A	N/A	N/A	N/A	N/A	N/A	
<u>LESS END-USE CONTRACT</u>									
34 COMMODITY Pipeline (7/21)	N/A	0.00000	N/A	N/A	N/A	N/A	N/A	N/A	
35 DEMAND (8/22)	N/A	0.00000	N/A	N/A	N/A	N/A	N/A	N/A	
36	N/A	0.00000	N/A	N/A	N/A	N/A	N/A	N/A	
37 TOTAL COST (11/24)	N/A	0.55004	N/A	N/A	N/A	N/A	N/A	N/A	
38 NET UNBILLED (12/25)	N/A	0.00000	N/A	N/A	N/A	N/A	N/A	N/A	
39 COMPANY USE (13/26)	N/A	0.00000	N/A	N/A	N/A	N/A	N/A	N/A	
40 TOTAL THERM SALES (11/27)	N/A	0.55004	N/A	N/A	N/A	N/A	N/A	N/A	
41 TRUE-UP (E-2)	N/A	(0.00034)	N/A	N/A	N/A	N/A	N/A	N/A	
42 TOTAL COST OF GAS (40+41)	N/A	0.54970	N/A	N/A	N/A	N/A	N/A	N/A	
43 REVENUE TAX FACTOR	N/A	1.00376	N/A	N/A	N/A	N/A	N/A	N/A	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	N/A	0.55177	N/A	N/A	N/A	N/A	N/A	N/A	
45 PGA FACTOR ROUNDED TO NEAREST .001	N/A	0.552	N/A	N/A	N/A	N/A	N/A	N/A	

COMPANY: BREF1		COMPARISON OF ACTUAL VERSUS FLEX-DOWN ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR				SCHEDULE A-1/R (REVISED 8/8/94) (First Down) PAGE 2 OF 11			
ESTIMATED FOR THE PERIOD OF:		APRIL 95		Through		MARCH 95		PERIOD TO DATE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment				7.81				-10.39
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)				0.00				
3	SWING SERVICE								
4	COMMODITY (Other)				-34.20				-17.34
5	DEMAND (Line 32-29 A-1 support detail)				31.22				2.51
6	OTHER				68.84				8.91
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)				0.00				0.00
8	DEMAND				0.00				0.00
9		0	0	0		0	0	0	
10	Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0		0	0	0	
11	TOTAL C (1+2+3+4+5+6+10)-(7+8+9)	3,724,590	4,329,543	(604,953)	-13.97	28,548,297	28,881,137	(3,134,800)	-10.58
12	NET UNBILLED	0	0	0		0	0	0	
13	COMPANY USE	(39,748)	(8,251)	(31,498)	0.00	(82,251)	(33,818)	(48,433)	0.00
14	TOTAL THERM SALES	2,844,557	4,318,583	(1,674,026)	-38.78	24,878,574	30,084,870	(5,206,000)	-17.48
THERMS PURCHASED									
15	COMMODITY (Pipeline) Billing Determinants Only				1.20				-8.34
16	NO NOTICE SERVICE RESERVATION Billing Determinants Only (Line 29 A-1 support detail)				0.00				0.00
17	SWING SERVICE Commodity								
18	COMMODITY (Other) Commodity				1.20				-8.34
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)				-43.86				-13.55
20	OTHER Commodity				22.32				-1.27
LESS END-USE CONTRACT									
21	COMMODITY (Pipeline)				0.00				0.00
22	DEMAND				0.00				0.00
23		0	0	0		0	0	0	
24	TOTAL PURCHASES (17+18+20)-(21+23)	7,987,978	7,871,258	98,721	1.23	88,405,403	88,472,828	(7,087,523)	-7.33
25	NET UNBILLED	0	0	0		0	0	0	
26	COMPANY USE	(102,388)	(15,000)	(87,388)	0.00	(300,862)	(188,580)	(114,102)	0.00
27	TOTAL THERM SALES (24-26 Estimated only)	8,313,966	7,856,258	457,731	5.83	88,733,784	88,020,719	(7,206,935)	-8.63
CENTS PER THERM									
28	COMMODITY (Pipeline) (1/15)				8.51				-3.37
29	NO NOTICE SERVICE (2/18)	0.00884	0.00000	0.00884		0.00884	0.00000	0.00884	
30	SWING SERVICE (3/17)					0.00000	0.00000	0.00000	
31	COMMODITY (Other) (4/18)				-34.97				-8.82
32	DEMAND (5/19)	0.12984	0.05389	0.07595	141.46	0.07587	0.08382	0.01185	18.57
33	OTHER (8/23)	0.56415	0.41382	0.15033	38.38	0.48487	0.44782	0.03705	8.28
LESS END-USE CONTRACT									
34	COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	0.00	0.00717	0.00717	0.00000	0.00
35	DEMAND (8/22)	0.00000	0.00000	0.00000	0.00	0.04303	0.04303	0.00000	0.00
36									
37	TOTAL COST (11/24)	0.48744	0.55004	-0.06260	-15.02	0.29882	0.30788	-0.01074	-3.49
38	NET UNBILLED (12/25)								
39	COMPANY USE (13/26)	0.38819	0.00000	0.00000	0.00	0.27357	0.00000	0.00000	0.00
40	TOTAL THERM SALES (11/27)	0.44799	0.56110	-0.10311	-18.77	0.29882	0.30788	-0.01074	-3.49
41	TRUE-UP (E-2)	(0.00034)	(0.00034)	0.00000	0.00	(0.00034)	(0.00034)	0.00000	0.00
42	TOTAL COST OF GAS (40+41)	0.44785	0.55076	-0.10311	-18.72	0.29858	0.30732	-0.01074	-3.49
43	REVENUE TAX FACTOR	1.00378	1.00378	0.00000	0.00	1.00378	1.00378	0.00000	0.00
44	PGA FACTOR ADJUSTED FOR TAXES (42+43)	0.44903	0.55263	-0.10350	-18.72	0.29770	0.30848	-0.01078	-3.49
45	PGA FACTOR ROUNDED TO NEAREST .001	0.44900	0.55300	-0.10400	-18.81	0.29800	0.30800	-0.01000	-3.25

FOR THE PERIOD: APRIL 98 THROUGH MARCH 99

CURRENT MONTH: 03/98

COMMODITY (Pipeline)	(A) THERMS	(B) INV. AMOUNT	(C) COST PER THERM
1 Commodity Pipeline - Scheduled FTS			
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment			
4 Commodity Adjustments			
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	Sched A-1 Ln 15	Sched A-1 Ln 1	Sched A-1 Ln 28
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 Operating Account Balancing			
14 Other - Net market delivery imbalance			
15			
16 TOTAL SWING SERVICE	Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS			
18 Commodity Other - Scheduled ITS			
19 Imbalance Cashout - FGT			
20 Imbalance Cashout - Other Shippers			
21 Imbalance Cashout - Transporting Cust.			
22 Commodity Adjustment			
23 No Notice Commodity Adjustment			
24 TOTAL COMMODITY (Other)	Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31
DEMAND			
25 Demand (Pipeline) Entitlement			
26 Less Relinquished to End-Users			
27 Less Relinquished Off System			
28 Other - Firm winter supply			
29 Demand - No Notice			
30 Revenue Sharing - FGT			
31 Other - Storage Demand			
32 TOTAL DEMAND	Sched A-1 Line 19+18	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29
OTHER			
33 Other - Monthly purchase from Peoples Gas			
34 Peak Shaving			
35 Storage withdrawal			
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER	Schedule A-1 Line 20	Schedule A-1 Line 6	Schedule A-1 Line 33

COMPANY:		CALCULATION OF TRUE-UP AND INTEREST PROVISION				SCHEDULE A-2			
CITY GAS COMPANY OF FLORIDA		FOR THE PERIOD OF: APRIL 95 Through MARCH 96				(REVISED 6/08/94)			
						PAGE 4 OF 11			
		CURRENT MONTH: 03/96		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
TRUE-UP CALCULATION									
1	PURCHASED GAS COST (Sch A-1 Flx down line 4+6)	1,960,518	2,971,639	1,011,123	34.03%	15,920,433	19,244,500	3,324,067	17.27%
2	TRANSP GAS COST (Sch A-1 Flx down line 1+2+3+5)	1,764,075	1,357,902	(406,173)	-29.91%	10,809,588	10,500,370	(189,218)	-1.80%
3	TOTAL	3,724,590	4,329,541	604,951	13.97%	26,610,020	29,744,870	3,134,850	10.54%
4	FUEL REVENUES (Sch A-1 Flx down line 14) (NET OF REVENUE TAX)	2,644,557	4,318,583	1,674,026	38.76%	24,767,680	30,022,756	5,255,096	17.50%
5	TRUE-UP (COLLECTED) OR REFUNDED	2,550	2,550	0	0.00%	30,600	30,600	0	0.00%
6	FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,647,107	4,321,133	1,674,026	38.74%	24,798,280	30,053,356	5,255,096	17.49%
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(1,077,483)	(8,406)	1,069,075	-12714.98%	(1,811,780)	308,486	2,120,246	687.31%
8	INTEREST PROVISION-THIS PERIOD (21)	(3,756)	2,600	6,356	244.46%	29,089	48,145	17,076	37.01%
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST	(292,706)	581,584	874,290	150.33%	78,672	78,672	0	0.00%
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(2,550)	(2,550)	0	0.00%	(30,600)	(30,600)	0	0.00%
10a	Refund (if applicable)	0	0	0	—	360,124	172,523	(187,601)	—
10b	Refund of interim rate increase	0	0	0	—	0	0	0	—
11	TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(1,376,495)	573,228	1,949,721	340.13%	(1,376,495)	573,228	1,949,721	340.13%
INTEREST PROVISION									
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(292,706)	581,584	874,290	150.33%	* 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 + 10a + 10b + 7 - 5)	(1,372,739)	970,626	1,943,365	340.57%				
14	TOTAL (12+13)	(1,665,445)	1,152,210	2,817,655	244.54%				
15	AVERAGE (50% OF 14)	(832,723)	576,105	1,408,828	244.54%				
16	INTEREST RATE - FIRST DAY OF MONTH	0.05330	0.05330	0.00000	0.00%				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05600	0.05500	0.00000	0.00%				
18	TOTAL (16+17)	0.10830	0.10830	0.00000	0.00%				
19	AVERAGE (50% OF 18)	0.05415	0.05415	0.00000	0.00%				
20	MONTHLY AVERAGE (19/12 Months)	0.00451	0.00451	0.00000	0.07%				
21	INTEREST PROVISION (15x20)	(3,756)	2,600	6,356	244.46%				

Company: City Gas Company of Florida		THERM SALES AND CUSTOMER DATA						SCHEDULE A-5 (REVISED 8/19/93) PAGE 7 OF 11	
FOR THE PERIOD OF:		APRIL 95		Through		MARCH 96			
	CURRENT MONTH: 03/96		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE		
	(A) ACTUAL	(B) ESTIMATE	(C) AMOUNT	(D) %	(E) ACTUAL	(F) ESTIMATE	(G) AMOUNT	(H) %	
THERM SALES (FIRM)									
1 RESIDENTIAL	2,601,894	1,958,214	(643,680)	-24.74%	22,309,889	23,747,798	1,437,909	6.45%	
2 COMMERCIAL	3,703,010	4,492,281	789,271	21.31%	43,789,359	53,181,959	9,392,600	21.45%	
3 COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%	
4 COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%	
5 TOTAL FIRM	6,304,904	6,450,495	145,591	2.31%	66,099,248	76,929,757	10,830,509	16.39%	
THERM SALES (INTERRUPTIBLE)									
6 INTERRUPTIBLE	517,241	1,279,225	761,984	147.32%	6,846,757	14,666,411	7,839,654	114.50%	
7 LARGE INTERRUPTIBLE	0	520,047	520,047	—	6,777,660	7,722,198	944,538	13.94%	
8 TRANSPORTATION	1,491,341	757,380	(734,461)	-49.23%	16,670,158	9,223,408	(7,446,750)	-44.67%	
9 TOTAL INTERRUPTIBLE	2,009,082	2,556,652	547,570	27.25%	30,294,575	31,632,015	1,337,440	4.41%	
10 TOTAL THERM SALES	8,313,986	9,007,147	693,161	8.34%	96,393,823	108,561,772	12,167,949	12.62%	
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
11 RESIDENTIAL	92,954	92,818	(136)	-0.15%	91,458	91,558	100	0.11%	
12 COMMERCIAL	4,619	4,949	330	7.14%	4,598	4,910	312	6.79%	
13 COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%	
14 COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%	
15 TOTAL FIRM	97,573	97,767	194	0.20%	96,056	96,468	412	0.43%	
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
16 INTERRUPTIBLE	15	24	9	60.00%	15	24	9	60.00%	
17 LARGE INTERRUPTIBLE	3	3	0	0.00%	3	3	0	0.00%	
18 TRANSPORTATION	38	10	(28)	-73.68%	31	10	(21)	-67.74%	
19 TOTAL INTERRUPTIBLE	56	37	(19)	-33.93%	49	37	(12)	-24.49%	
20 TOTAL CUSTOMERS	97,629	97,804	175	0.18%	96,105	96,505	400	0.42%	
THERM USE PER CUSTOMER									
21 RESIDENTIAL	28	21	(7)	-24.63%	20	22	2	10.00%	
22 COMMERCIAL	802	908	106	13.23%	794	903	109	13.73%	
23 COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%	
24 COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%	
25 INTERRUPTIBLE	34,483	53,301	18,818	54.57%	38,038	50,994	12,956	34.06%	
26 LARGE INTERRUPTIBLE	0	173,349	173,349	—	188,268	214,506	26,238	13.94%	
27 TRANSPORTATION	39,259	75,738	36,479	0.00%	44,812	0	(44,812)	0.00%	

CONVERSION FACTOR CALCULATION

CITY GAS COMPANY OF FLORIDA
ACTUAL FOR THE PERIOD OF:

APRIL 95

through

MARCH 96

SCHEDULE A-4
(REVISED 8/19/93)
PAGE 8 OF 11

	(A) APR	(B) MAY	(C) JUN	(D) JUL	(E) AUG	(F) SEP	(G) OCT	(H) NOV	(I) DEC	(J) JAN	(K) FEB	(L) MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0329	1.0330	1.0345	1.0368	1.0348	1.035	1.0342	1.0355	1.0372	1.0385	1.0500	1.0850
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.0680	1.0690	1.0700	1.0720	1.0700	1.0710	1.0700	1.0710	1.0730	1.0740	1.0860	1.1220

COMPANY:
CITY GAS COMPANY OF FLORIDA

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)
PAGE 1 OF 11

	APRIL 96		Through		MARCH 97		PERIOD TO DATE		
	(A) ACTUAL	(B) ORG. EST.	DIFFERENCE		(E) ACTUAL	(F) ORG. EST.	DIFFERENCE		
			(C) AMOUNT	(D) %			(G) AMOUNT	(H) %	
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment		50,098		-10.14		50,098		-10.14	
2 NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)		10,410		0.00		10,410		0.00	
3 SWING SERVICE		0		—		0		—	
4 COMMODITY (Other)		1,884,838		40.48		1,884,838		40.48	
5 DEMAND (Line 32-29 A-1 support detail)		927,552		-1.32		927,552		-1.32	
6 OTHER		4,341		90.38		4,341		90.38	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)		0		—		0		—	
8 DEMAND		0		—		0		—	
9		0		—		0		—	
10 Second Prior Month Purchase Adj. (OPTIONAL)		0		—		0		—	
11 TOTAL COS (1+2+3+4+5+6-10)-(7+8+9)	3,317,453	2,657,240	660,213	24.85	3,317,453	2,657,239	660,214	24.85	
12 NET UNBILLED	(7,070)	(5,896)	(1,374)	24.13	(7,070)	(5,896)	(1,374)	24.13	
13 COMPANY USE	2,998,402	2,669,830	298,572	11.11	2,998,402	2,669,830	298,572	11.11	
14 TOTAL THERM SALES									
THERMS PURCHASED									
15 COMMODITY (Pipeline) Billing Determinants Only		6,987,191		-13.85		6,987,191		-13.85	
16 NO NOTICE SERVICE RESERVATION Bil. Determinants Only (Line 29 A-1 support detail)		1,500,000		0.00		1,500,000		0.00	
17 SWING SERVICE Commodity		0		—		0		—	
18 COMMODITY (Other) Commodity		6,987,191		-13.85		6,987,191		-13.85	
19 DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)		15,987,800		-80.95		15,987,800		-80.95	
20 OTHER Commodity		10,484		36.38		10,484		36.38	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)		0		—		0		—	
22 DEMAND		0		—		0		—	
23		0		—		0		—	
24 TOTAL PURCHASES (17+18+20)-(21+23)	6,034,084	6,987,685	(953,601)	-13.77	6,034,084	6,987,685	(953,601)	-13.77	
25 NET UNBILLED	0	0	0	—	0	0	0	—	
26 COMPANY USE	(18,752)	(15,000)	(1,752)	11.88	(18,752)	(15,000)	(1,752)	11.88	
27 TOTAL THERM SALES (24-26 Estimated only)	6,219,663	6,962,685	(2,238,978)	32.04	6,219,663	6,962,685	(2,238,978)	32.04	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.0054	0.00717	0.00000	4.32	0.00894	0.00000	0.00894	—	
29 NO NOTICE SERVICE (2/16)	—	0.00894	0.00000	0.00	—	—	—	—	
30 SWING SERVICE (3/17)	—	0.23827	—	83.04	—	0.23827	—	83.04	
31 COMMODITY (Other) (4/18)	0.14853	0.05796	0.08855	152.73	0.14853	0.05796	0.08855	152.73	
32 DEMAND (5/19)	0.58512	0.41388	0.15148	36.81	0.58512	0.41388	0.15148	36.81	
33 OTHER (6/20)	—	—	—	—	—	—	—	—	
LESS END-USE CONTRACT									
34 COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	—	0.00000	0.00000	0.00000	—	
35 DEMAND (8/22)	0.00000	0.00000	0.00000	—	0.00000	0.00000	0.00000	—	
36	—	—	—	—	—	—	—	—	
37 TOTAL COST (11/24)	0.54979	0.37973	0.17008	44.78	0.54979	0.37973	0.17008	44.78	
38 NET UNBILLED (12/25)	—	—	—	—	—	—	—	—	
39 COMPANY USE (13/26)	0.42208	0.37973	0.04233	11.15	0.42208	0.37973	0.04233	11.15	
40 TOTAL THERM SALES (11/27)	0.35982	0.38055	-0.02073	-5.45	0.35982	0.37973	0.17008	44.78	
41 TRUE-UP (E-2)	(0.00034)	0.00180	-0.00214	-118.89	(0.00034)	0.00180	-0.00214	-118.89	
42 TOTAL COST OF GAS (40+41)	0.35948	0.38235	-0.02287	-5.98	0.35948	0.38153	0.18792	44.01	
43 REVENUE TAX FACTOR	1.00378	1.00378	0.00000	0.00	1.00378	1.00378	0.00000	0.00	
44 PGA FACTOR ADJUSTED FOR TAXE (42x43)	0.36063	0.38578	-0.02296	-5.98	0.36063	0.38298	0.18858	44.02	
45 PGA FACTOR ROUNDED TO NEAREST .001	0.361	0.384	-0.02296	-5.98	0.36200	0.38300	0.18900	44.13	

COMPANY:
CITY GAS COMPANY OF FLORIDA

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

PAGE 3 OF 11

FOR THE PERIOD: APRIL 96 THROUGH MARCH 97

CURRENT MONTH: 04/96

	(A) THERMS	(B) INV. AMOUNT	(C) COST PER THERM
COMMODITY (Pipeline)			
1 Commodity Pipeline - Scheduled FTS			
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment			
4 Commodity Adjustments			
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	Sched A-1 Ln 15	Sched A-1 Ln 1	Sched A-1 Ln 28
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 Operating Account Balancing			
14 Other - Net market delivery imbalance			
15			
16 TOTAL SWING SERVICE	Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS			
18 Commodity Other - Scheduled ITS			
19 Imbalance Cashout - FGT			
20 Imbalance Cashout - Other Shippers			
21 Imbalance Cashout - Transporting Cust.			
22 Commodity Adjustment			
23 No Notice Commodity Adjustment			
24 TOTAL COMMODITY (Other)	Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31
DEMAND			
25 Demand (Pipeline) Entitlement			
26 Less Relinquished to End-Users			
27 Less Relinquished Off System			
28 Other - Firm winter supply			
29 Demand - No Notice			
30 Revenue Sharing - FGT			
31 Other - Storage Demand			
32 TOTAL DEMAND	Sched A-1 Line 19+18	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29
OTHER			
33 Other - Monthly purchase from Peoples Gas			
34 Peak Shaving			
35 Storage withdrawal			
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER	Schedule A-1 Line 20	Schedule A-1 Line 6	Schedule A-1 Line 33

COMPANY:

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2

(REVISED 6/08/94)

CITY GAS COMPANY OF FLORIDA

PAGE 4 OF 11

FOR THE PERIOD OF:

APRIL 96

Through

MARCH 97

	CURRENT MONTH: 04/96		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (Sch A-1 Fix down line 4 + 6)	2,346,708	2,416,596	69,888	2.89%	2,346,708	2,416,596	69,888	2.89%
2 TRANSP GAS COST (Sch A-1 Fix down line 1 + 2 + 3 + 5)	970,745	978,187	7,442	0.76%	970,745	978,187	7,442	0.76%
3 TOTAL	3,317,453	3,394,783	77,330	2.28%	3,317,453	3,394,783	77,330	2.28%
4 FUEL REVENUES (Sch A-1 Fix down line 14) (NET OF REVENUE TAX)	2,966,402	3,382,214	415,812	12.29%	2,966,402	3,382,214	415,812	12.29%
5 TRUE-UP (COLLECTED) OR REFUNDED	(12,755)	(12,755)	0	0.00%	(12,755)	(12,755)	0	0.00%
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,953,647	3,369,459	415,812	12.34%	2,953,647	3,369,459	415,812	12.34%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(363,806)	(25,324)	338,482	-1336.61%	(363,806)	(25,324)	338,482	-1336.61%
8 INTEREST PROVISION - THIS PERIOD (21)	(7,046)	2,575	9,621	373.63%	(7,046)	2,575	9,621	373.63%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(1,376,495)	573,226	1,949,721	340.13%	(1,376,495)	573,226	1,949,721	340.13%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	12,755	12,755	0	0.00%	12,755	12,755	0	0.00%
10a Refund (if applicable)	0	0	0	---	0	0	0	---
10b Refund of interim rate increase	0	0	0	---	0	0	0	---
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7 + 8 + 9 + 10 + 10a)	(1,734,592)	563,232	2,297,824	407.97%	(1,734,592)	563,232	2,297,824	407.97%
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(1,376,495)	573,226	1,949,721	340.13%				
13 ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	(1,727,546)	560,657	2,288,203	408.13%				
14 TOTAL (12 + 13)	(3,104,041)	1,133,883	4,237,924	373.75%				
15 AVERAGE (50% OF 14)	(1,552,021)	566,942	2,118,963	373.75%				
16 INTEREST RATE - FIRST DAY OF MONTH	0.05500	0.05500	0.00000	0.00%				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05400	0.05400	0.00000	0.00%				
18 TOTAL (16 + 17)	0.10900	0.10900	0.00000	0.00%				
19 AVERAGE (50% OF 18)	0.05450	0.05450	0.00000	0.00%				
20 MONTHLY AVERAGE (19/12 Months)	0.00454	0.00454	0.00000	0.04%				
21 INTEREST PROVISION (15x20)	(7,046)	2,575	9,621	373.63%				

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

Company: City Gas Company of Florida		THERM SALES AND CUSTOMER DATA						SCHEDULE A-5 (REVISED 8/19/93) PAGE 7 OF 11	
FOR THE PERIOD OF:		APRIL 96 Through				MARCH 97			
	CURRENT MONTH: 04/96		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE		
	(A) ACTUAL	(B) ESTIMATE	(C) AMOUNT	(D) %	(E) ACTUAL	(F) ESTIMATE	(G) AMOUNT	(H) %	
THERM SALES (FIRM)									
1 RESIDENTIAL	2,133,313	1,804,563	(333,750)	-15.61%	2,138,313	1,804,563	(333,750)	-15.61%	
2 COMMERCIAL	3,987,912	3,912,387	(75,525)	-1.89%	3,987,912	3,912,387	(75,525)	-1.89%	
3 COMMERCIAL LARGE VOL 1	0	0	0	0.00%	0	0	0	0.00%	
4 COMMERCIAL LARGE VOL 2	0	0	0	0.00%	0	0	0	0.00%	
	0	0	0	0.00%	0	0	0	0.00%	
	0	0	0	0.00%	0	0	0	0.00%	
5 TOTAL FIRM	6,126,225	5,716,950	(409,275)	-6.68%	6,126,225	5,716,950	(409,275)	-6.68%	
THERM SALES (INTERRUPTIBLE)									
6 INTERRUPTIBLE	394,485	599,672	205,187	52.01%	394,485	599,672	205,187	52.01%	
7 LARGE INTERRUPTIBLE	698,491	666,063	(232,428)	—	898,491	666,063	(232,428)	-25.87%	
8 TRANSPORTATION	1,800,461	0	(1,800,461)	-100.00%	1,800,461	0	(1,800,461)	-100.00%	
9 TOTAL INTERRUPTIBLE	3,093,437	1,265,735	(1,827,702)	-59.08%	3,093,437	1,265,735	(1,827,702)	-59.08%	
10 TOTAL THERM SALES	9,219,662	6,982,685	(2,236,977)	-24.26%	9,219,662	6,982,685	(2,236,977)	-24.26%	
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
11 RESIDENTIAL	92,364	92,857	493	0.53%	92,364	92,857	493	0.53%	
12 COMMERCIAL	4,635	4,826	191	4.12%	4,635	4,826	191	4.12%	
13 COMMERCIAL LARGE VOL 1	0	0	0	0.00%	0	0	0	0.00%	
14 COMMERCIAL LARGE VOL 2	0	0	0	0.00%	0	0	0	0.00%	
	0	0	0	0.00%	0	0	0	0.00%	
	0	0	0	0.00%	0	0	0	0.00%	
15 TOTAL FIRM	96,999	97,683	684	0.71%	96,999	97,683	684	0.71%	
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
16 INTERRUPTIBLE	15	11	(4)	-26.67%	15	11	(4)	-26.67%	
17 LARGE INTERRUPTIBLE	3	3	0	0.00%	3	3	0	0.00%	
18 TRANSPORTATION	36	0	(36)	-100.00%	37	0	(37)	-100.00%	
19 TOTAL INTERRUPTIBLE	54	14	(40)	-74.07%	55	14	(41)	-74.55%	
20 TOTAL CUSTOMERS	97,053	97,697	644	0.66%	97,054	97,697	643	0.66%	
THERM USE PER CUSTOMER									
21 RESIDENTIAL	23	19	(4)	-16.06%	23	19	(4)	-17.39%	
22 COMMERCIAL	860	811	(50)	-5.78%	860	811	(40)	-5.70%	
23 COMMERCIAL LARGE VOL 1	0	0	0	0.00%	0	0	0	0.00%	
24 COMMERCIAL LARGE VOL 2	0	0	0	0.00%	0	0	0	0.00%	
25 INTERRUPTIBLE	26,299	54,516	28,217	107.29%	26,299	54,516	28,217	107.29%	
26 LARGE INTERRUPTIBLE	299,497	222,021	(77,476)	—	299,497	222,021	(77,476)	-25.87%	
27 TRANSPORTATION	50,013	0	(50,013)	0.00%	48,661	0	(48,661)	0.00%	

COMPANY:
CITY GAS COMPANY OF FLORIDA

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

SCHEDULE A-1
(REVISED 8/28/94)

PAGE 1 OF 11

	APRIL 86		Through		MARCH 87		PERIOD TO DATE		DIFFERENCE	
	CURRENT MONTH: 0098		DIFFERENCE		PERIOD TO DATE		DIFFERENCE			
	(A) ACTUAL	(B) ORG. EST.	(C) AMOUNT	(D) %	(E) ACTUAL	(F) ORG. EST.	(G) AMOUNT	(H) %	(I) AMOUNT	(J) %
COST OF GAS PURCHASED										
1	COMMOITY (Pipeline)	Includes No Notice Commodity Adjustment	48,959		4.71		97,057			(2.99)
2	NO NOTICE SERVICE RESERVATION	(Line 29 A-1 support detail)	8,088		-		18,478			-
3	SWING SERVICE		-		-		-			-
4	COMMOITY (Other)		1,500,517		(1.56)		3,225,355			20.13
5	DEMAND	(Line 32-29 A-1 support detail)	774,293		(8.43)		1,701,845			(3.64)
6	OTHER		3,659		38.87		8,200			88.14
LESS END-USE CONTRACT										
7	COMMOITY (Pipeline)		-		-		-			-
8	DEMAND		-		-		-			-
9			-		-		-			-
10	Second Prior Month Purchase Adj. (OPTIONAL)		-		-		-			-
11	TOTAL COS (1+2+3+4+5+6-10)-(7+8+9)		2,323,560	2,363,698	(70,318)	(2.94)	5,640,833	5,050,935	589,898	11.85
12	NET UNBILLED		-		-		-			-
13	COMPANY USE		38,347	(5,475)	43,822	(800.40)	31,277	(11,171)	42,448	(379.88)
14	TOTAL THERM SALES		3,043,855	2,405,492	638,363	26.54	6,010,257	5,079,292	934,965	18.42
THERMS PURCHASED										
15	COMMOITY (Pipeline)	Billing Determinants Only		6,549,398		(28.70)		13,536,557		(21.03)
16	NO NOTICE SERVICE RESERVATION	Bill Determinants Only (Line 29 A-1 support detail)		1,162,500		-		2,682,500		-
17	SWING SERVICE	Commodity		-		-		-		-
18	COMMOITY (Other)	Commodity		6,549,398		(28.70)		13,536,557		(21.03)
19	DEMAND	Billing Determinants Only (Line 32-29 A-1 support detail)		13,354,490		(15.11)		29,352,290		(40.10)
20	OTHER	Commodity		9,328		9.85		19,822		25.38
LESS END-USE CONTRACT										
21	COMMOITY (Pipeline)		-		-		-			-
22	DEMAND		-		-		-			-
23			-		-		-			-
24	TOTAL PURCHASES (17+18+20)-(21+23)		4,680,098	6,558,894	(1,878,596)	(28.64)	10,714,182	13,566,379	(2,842,197)	(20.97)
25	NET UNBILLED		-		-		-			-
26	COMPANY USE		(17,998)	(15,000)	(2,998)	19.99	(34,750)	(30,000)	(4,750)	15.83
27	TOTAL THERM SALES (24-26 Estimated only)		8,978,145	6,543,894	2,432,451	37.17	18,195,808	13,526,379	4,669,429	34.52
CENTS PER THERM										
28	COMMOITY (Pipeline)	(1/15)		0.00717		48.88		0.00717		(22.87)
29	NO NOTICE SERVICE	(2/16)	0.00694	0.00694	-	-	0.00694	-	0.00694	-
30	SWING SERVICE	(3/17)	-	-	-	-	-	-	-	-
31	COMMOITY (Other)	(4/18)		0.23827		38.07		0.23827		52.13
32	DEMAND	(5/19)	0.08391	0.05798	0.00593	10.23	0.08327	0.05798	0.03529	60.87
33	OTHER	(6/20)	0.52394	0.41370	0.11024	28.85	0.54817	0.41368	0.13449	32.51
LESS END-USE CONTRACT										
34	COMMOITY Pipeline	(7/21)	-	-	-	-	-	-	-	-
35	DEMAND	(8/22)	-	-	-	-	-	-	-	-
36		(9/23)	-	-	-	-	-	-	-	-
37	TOTAL COST (11/24)		0.49644	0.36497	0.13147	38.02	0.52648	0.37259	0.15389	41.30
38	NET UNBILLED (12/25)		-	-	-	-	-	-	-	-
39	COMPANY USE (13/26)		(2.13063)	0.38500	(2.49563)	(883.73)	(0.90005)	0.37237	(1.27242)	(341.71)
40	TOTAL THERM SALES (11/27)		0.25884	0.38580	(0.10696)	(29.24)	0.52648	0.37259	0.15389	41.30
41	TRUE-UP (E-2)		(0.00180)	(0.00180)	-	-	(0.00180)	(0.00180)	-	-
42	TOTAL COST OF GAS (40+41)		0.25704	0.38400	(0.10696)	(29.38)	0.52468	0.37079	0.15389	41.50
43	REVENUE TAX FACTOR		1.00378	1.00378	-	-	1.00378	1.00378	-	-
44	PGA FACTOR ADJUSTED FOR TAXE (42x43)		0.25801	0.38537	(0.10736)	(29.34)	0.52695	0.37218	0.15447	41.50
45	PGA FACTOR ROUNDED TO NEAREST .001		0.258	0.385	(0.107)	(29.38)	0.527	0.372	0.155	41.67

COMPANY:
CITY GAS COMPANY OF FLORIDA

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

PAGE 3 OF 11

FOR THE PERIOD: APRIL 96 THROUGH MARCH 97

CURRENT MONTH: 05/96

	(A) THERMS	(B) INV. AMOUNT	(C) COST PER THERM
COMMODITY (Pipeline)			
1 Commodity Pipeline - Scheduled FTS			
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment			
4 Commodity Adjustments			
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	Sched A-1 Ln 15	Sched A-1 Ln 1	Sched A-1 Ln 28
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 Operating Account Balancing			
14 Other - Net market delivery imbalance			
15			
16 TOTAL SWING SERVICE	Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS			
18 Commodity Other - Scheduled ITS			
19 Imbalance Cashout - FGT			
20 Imbalance Cashout - Other Shippers			
21 Imbalance Cashout - Transporting Cust.			
22 Commodity Adjustment			
23 No Notice Commodity Adjustment			
24 TOTAL COMMODITY (Other)	Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31
DEMAND			
25 Demand (Pipeline) Entitlement			
26 Less Relinquished to End-Users			
27 Less Relinquished Off System			
28 Other - Firm winter supply			
29 Demand - No Notice			
30 Revenue Sharing - FGT			
31 Other - Storage Demand			
32 TOTAL DEMAND	Sched A-1 Line 19+18	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29
OTHER			
33 Other - Monthly purchase from Peoples Gas			
34 Peak Shaving			
35 Storage withdrawal			
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER	Schedule A-1 Line 20	Schedule A-1 Line 6	Schedule A-1 Line 33

COMPANY:
CITY GAS COMPANY OF FLORIDA

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2
(REVISED 6/08/84)
PAGE 4 OF 11

	FOR THE PERIOD OF:		Through		PERIOD TO DATE		DIFFERENCE	
	APRIL 98		MARCH 97		(E)	(F)	(G)	(H)
	(A)	(B)	(C)	(D)				
	ACTUAL	ESTIMATE	AMOUNT	%				
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (Sch A-1 Fx down line 4+6)	1,541,632	2,790,052	1,248,420	44.75%	3,888,340	5,208,648	1,318,308	25.32%
2 TRANSP GAS COST (Sch A-1 Fx down line 1+2+3+5)	781,748	761,123	(20,625)	-2.71%	1,752,493	1,739,310	(13,183)	-0.76%
3 TOTAL	2,323,380	3,551,175	1,227,795	34.57%	5,640,833	6,945,958	1,305,125	18.79%
4 FUEL REVENUES (Sch A-1 Fx down line 14) (NET OF REVENUE TAX)	3,043,855	3,539,396	495,541	14.00%	6,010,257	6,921,610	911,353	13.17%
5 TRUE-UP (COLLECTED) OR REFUNDED	(12,755)	(12,755)	-	0.00%	(25,510)	(25,510)	-	0.00%
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	3,031,100	3,526,641	495,541	14.05%	5,984,747	6,896,100	911,353	13.22%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	707,720	(24,534)	(732,254)	2984.65%	343,914	(49,858)	(393,772)	789.79%
8 INTEREST PROVISION-THIS PERIOD (21)	(6,185)	2,508	8,693	346.61%	(13,231)	5,083	18,314	360.30%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(1,734,592)	563,232	2,297,824	407.97%	(1,734,592)	563,232	2,297,824	407.97%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	12,755	12,755	-	0.00%	25,510	25,510	-	0.00%
10a Refund (if applicable)	-	-	-	-	-	-	-	-
10b Refund of interim rate increase	-	-	-	-	-	-	-	-
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(1,020,302)	553,961	1,574,263	284.18%	(1,378,399)	543,967	1,922,366	353.40%
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(1,734,592)	563,232	2,297,824	407.97%				
13 ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	(1,014,117)	551,453	1,565,570	283.90%				
14 TOTAL (12+13)	(2,748,709)	1,114,685	3,863,394	346.59%				
15 AVERAGE (50% OF 14)	(1,374,355)	557,343	1,931,698	346.59%				
16 INTEREST RATE - FIRST DAY OF MONTH	0.05400	0.05400	-	0.00%				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05400	0.05400	-	0.00%				
18 TOTAL (16+17)	0.10800	0.10800	-	0.00%				
19 AVERAGE (50% OF 18)	0.05400	0.05400	-	0.00%				
20 MONTHLY AVERAGE (19/12 Months)	0.00450	0.00450	-	0.00%				
21 INTEREST PROVISION (15x20)	(6,185)	2,508	8,693	346.61%				

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

Company: City Gas Company of Florida

THERM SALES AND CUSTOMER DATA

SCHEDULE A-8
(REVISED 8/18/93)
PAGE 7 OF 11

FOR THE PERIOD OF:		APRIL 98		Through		MARCH 97			
		CURRENT MONTH: 06/98		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
1 RESIDENTIAL	1,691,101	1,606,306	(84,795)	-5.01%	3,829,414	3,410,869	(418,545)	-10.93%	
2 COMMERCIAL	4,020,325	3,901,113	(119,212)	-2.97%	8,008,237	7,813,500	(194,737)	-2.43%	
3 COMMERCIAL LARGE VOL 1	-	-	-	0.00%	-	-	-	0.00%	
4 COMMERCIAL LARGE VOL 2	-	-	-	0.00%	-	-	-	0.00%	
5 TOTAL FIRM	5,711,426	5,507,419	(204,007)	-3.57%	11,837,651	11,224,369	(613,282)	-5.18%	
THERM SALES (INTERRUPTIBLE)									
6 INTERRUPTIBLE	967,051	463,815	(503,236)	-52.04%	1,361,536	1,063,487	(298,049)	-21.89%	
7 LARGE INTERRUPTIBLE	599,523	572,460	(27,063)	-4.51%	1,498,014	1,238,523	(259,491)	-17.32%	
8 TRANSPORTATION	1,698,145	-	(1,698,145)	-100.00%	3,498,606	-	(3,498,606)	-100.00%	
9 TOTAL INTERRUPTIBLE	3,264,719	1,036,275	(2,228,444)	-68.26%	6,358,156	2,302,010	(4,056,146)	-63.79%	
10 TOTAL THERM SALES	8,976,145	6,543,694	(2,432,451)	-27.10%	18,195,807	13,526,379	(4,669,428)	-25.66%	
NUMBER OF CUSTOMERS (FIRM)									
11 RESIDENTIAL	91,987	92,474	487	0.53%	92,178	92,857	681	0.74%	
12 COMMERCIAL	4,648	4,856	208	4.48%	4,642	4,826	184	3.96%	
13 COMMERCIAL LARGE VOL 1	-	-	-	0.00%	-	-	-	0.00%	
14 COMMERCIAL LARGE VOL 2	-	-	-	0.00%	-	-	-	0.00%	
15 TOTAL FIRM	96,635	97,330	695	0.72%	96,818	97,683	865	0.89%	
NUMBER OF CUSTOMERS (INTERRUPTIBLE)									
16 INTERRUPTIBLE	17	11	(6)	-35.29%	16	11	(5)	-31.25%	
17 LARGE INTERRUPTIBLE	3	3	-	0.00%	3	3	-	0.00%	
18 TRANSPORTATION	38	-	(38)	-100.00%	38	-	(38)	-100.00%	
19 TOTAL INTERRUPTIBLE	58	14	(44)	-75.86%	57	14	(43)	-75.44%	
20 TOTAL CUSTOMERS	96,693	97,344	651	0.67%	96,875	97,697	822	0.85%	
THERM USE PER CUSTOMER									
21 RESIDENTIAL	18	17	(1)	-5.51%	21	18	(3)	-14.29%	
22 COMMERCIAL	865	803	(62)	-7.12%	853	810	(53)	-6.14%	
23 COMMERCIAL LARGE VOL 1	-	-	-	0.00%	-	-	-	0.00%	
24 COMMERCIAL LARGE VOL 2	-	-	-	0.00%	-	-	-	0.00%	
25 INTERRUPTIBLE	56,885	42,165	(14,720)	-25.88%	42,548	48,340	5,792	13.61%	
26 LARGE INTERRUPTIBLE	199,841	190,820	(9,021)	-4.51%	249,669	206,421	(43,248)	-17.32%	
27 TRANSPORTATION	44,688	-	(44,688)	-100.00%	46,034	-	(46,034)	-100.00%	

COMPANY:
CITY GAS COMPANY OF FLORIDA

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

SCHEDULE A-1
(REVISED 8/08/94)

PAGE 1 OF 11

	APRIL 98		Through		MARCH 97				
	CURRENT MONTH:		DIFFERENCE		PERIOD TO DATE		DIFFERENCE		
	(A) ACTUAL	(B) ORG. EST.	(C) AMOUNT	(D) %	(E) /ACTUAL	(F) ORG. EST.	(G) AMOUNT	(H) %	
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)		50,158	(25.65)		147,215		(10.69)	
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)		7,808			26,286			
3	SWING SERVICE								
4	COMMODITY (Other)		1,666,834	(18.75)		4,892,189		6.89	
5	DEMAND (Line 32-29 A-1 support detail)		749,318	(10.48)		2,451,161		(5.73)	
6	OTHER		4,100	26.85		12,300		53.04	
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)								
8	DEMAND								
9									
10	Second Prior Month Purchase Adj. (OPTIONAL)								
11	TOTAL COS (1+2+3+4+5+6+10) (7+8+9)	2,075,566	2,478,216	(402,650)	(18.25)	7,716,399	7,529,151	187,248	2.49
12	NET UNBILLED								
13	COMPANY USE		(5,306)	5,306	(100.00)	31,277	(16,477)	47,754	(269.82)
14	TOTAL THERM SALES	2,574,315	2,490,778	83,537	3.35	8,584,572	7,566,070	1,018,502	13.46
THERMS PURCHASED									
15	COMMODITY (Pipeline)		6,995,570	(0.35)		20,532,127		(13.99)	
16	NO NOTICE SERVICE RESERVATION (Bil. Determinants Only (Line 29 A-1 support detail)		1,125,000			3,787,500			
17	SWING SERVICE (Commodity)								
18	COMMODITY (Other) (Commodity)		6,995,570	(0.35)		20,532,127		(13.99)	
19	DEMAND (Billing Determinants Only (Line 32-29 A-1 support detail)		12,923,700	(21.58)		42,275,990		(34.43)	
20	OTHER (Commodity)		9,911	(0.79)		29,733		16.66	
LESS END-USE CONTRACT									
21	COMMODITY (Pipeline)								
22	DEMAND								
23									
24	TOTAL PURCHASES (17+18+20) (21+23)	6,980,580	7,005,481	(24,901)	(0.36)	17,694,762	20,561,860	(2,867,098)	(13.94)
25	NET UNBILLED								
26	COMPANY USE		(15,000)	15,000	(100.00)	(34,750)	(45,000)	10,250	(22.78)
27	TOTAL THERM SALES (24-26 Estimated only)	7,654,647	6,990,481	664,166	9.50	25,850,455	20,516,860	5,333,595	26.00
CENTS PER THERM									
28	COMMODITY (Pipeline) (1/15)		0.00717	(25.38)		0.00717		3.77	
29	NO NOTICE SERVICE (2/16)	0.00694	0.00694			0.00694	0.00694		
30	SWING SERVICE (3/17)								
31	COMMODITY (Other) (4/18)		0.23827	(18.46)		0.23827		24.27	
32	DEMAND (5/19)	0.06618	0.05798	0.00820	14.14	0.08336	0.05798	0.02538	43.77
33	OTHER (6/20)	0.52893	0.41368	0.11525	27.86	0.54272	0.41368	0.12904	31.19
LESS END-USE CONTRACT									
34	COMMODITY Pipeline (7/21)								
35	DEMAND (8/22)								
36									
37	TOTAL COST (11/24)	0.29733	0.35375	(0.05642)	(15.95)	0.43608	0.36617	0.06991	19.09
38	NET UNBILLED (12/25)								
39	COMPANY USE (13/26)		0.35373	(0.35373)	(100.00)	0.36616	(1.26621)	(345.81)	
40	TOTAL THERM SALES (11/27)	0.27115	0.35451	(0.08336)	(23.51)	0.29850	0.36697	(0.06847)	(18.66)
41	TRUE UP (E-2)	(0.00180)	(0.00180)			(0.00180)	(0.00180)		
42	TOTAL COST OF GAS (40+41)	0.26935	0.35271	(0.08336)	(23.63)	0.29670	0.36517	(0.06847)	(18.75)
43	REVENUE TAX FACTOR	1.00376	1.00376			1.00376	1.00376		
44	PGA FACTOR ADJUSTED FOR TAXES (42+43)	0.27036	0.35404	(0.08368)	(23.84)	0.29782	0.36654	(0.06872)	(18.75)
45	PGA FACTOR ROUNDED TO NEAREST .001	0.270	0.354	(0.084)	(23.64)	0.298	0.367	(0.069)	(18.80)

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

COMPANY:
CITY GAS COMPANY OF FLORIDA

FOR THE PERIOD: APRIL 96 THROUGH MARCH 97

CURRENT MONTH: 08/96

	(A) THERMS	(B) INV. AMOUNT	(C) COST PER THERM
COMMODITY (Pipeline)			
1 Commodity Pipeline - Scheduled FTS			
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment			
4 Commodity Adjustments			
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	Sched A-1 Ln 15	Sched A-1 Ln 1	Sched A-1 Ln 28
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 Operating Account Balancing			
14 Other - Net market delivery imbalance			
15			
16 TOTAL SWING SERVICE	Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS			
18 Commodity Other - Scheduled ITS			
19 Imbalance Cashout - FGT			
20 Imbalance Cashout - Other Shippers			
21 Imbalance Cashout - Transporting Cust.			
22 Commodity Adjustment			
23 No Notice Commodity Adjustment			
24 TOTAL COMMODITY (Other)	Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31
DEMAND			
25 Demand (Pipeline) Entitlement			
26 Less Relinquished to End-Users			
27 Less Relinquished Off System			
28 Other - Firm winter supply			
29 Demand - No Notice			
30 Revenue Sharing - FGT			
31 Other - Storage Demand			
32 TOTAL DEMAND	Sched A-1 Line 19+18	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29
OTHER			
33 Other - Monthly purchase from Peoples Gas			
34 Peak Shaving			
35 Storage withdrawal			
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER	Schedule A-1 Line 20	Schedule A-1 Line 6	Schedule A-1 Line 33

COMPANY:		CALCULATION OF TRUE-UP AND INTEREST PROVISION				SCHEDULE A-2			
CITY GAS COMPANY OF FLORIDA		FOR THE PERIOD OF: APRIL 96 Through MARCH 97				(REVISED 6/08/94)			
						PAGE 4 OF 11			
	CURRENT MONTH: 06/96		DIFFERENCE		PERIOD TO DATE		DIFFERENCE		
	(A) ACTUAL	(B) ESTIMATE	(C) AMOUNT	(D) %	(E) ACTUAL	(F) ESTIMATE	(G) AMOUNT	(H) %	
TRUE-UP CALCULATION									
1 PURCHASED GAS COST (Sch A-1 Flx down line 4 + 6)	1,359,541	2,984,770	1,625,229	54.45%	5,247,881	8,191,418	2,943,537	35.93%	
2 TRANSP GAS COST (Sch A-1 Flx down line 1 + 2 + 3 + 5)	716,025	727,136	11,111	1.53%	2,468,518	2,466,446	(2,072)	-0.08%	
3 TOTAL	2,075,566	3,711,906	1,636,340	44.08%	7,716,399	10,657,864	2,941,465	27.60%	
4 FUEL REVENUES (Sch A-1 Flx down line 14) (NET OF REVENUE TAX)	2,574,315	3,699,323	1,125,008	30.41%	8,584,572	10,620,933	2,036,361	19.17%	
5 TRUE-UP (COLLECTED) OR REFUNDED	(12,755)	(12,755)	-	0.00%	(38,265)	(38,265)	-	0.00%	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,561,560	3,686,568	1,125,008	30.52%	8,546,307	10,582,668	2,036,361	19.24%	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	485,994	(25,338)	(511,332)	2018.04%	829,908	(75,196)	(905,104)	1203.66%	
8 INTEREST PROVISION-THIS PERIOD (21)	(3,508)	2,492	6,000	240.77%	(16,739)	7,575	24,314	320.98%	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(1,020,302)	553,961	1,574,263	284.18%	(1,376,495)	573,226	1,949,721	340.13%	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	12,755	12,755	-	0.00%	38,265	38,265	-	0.00%	
10a Refund (if applicable)	-	-	-	---	-	-	-	---	
10b Refund of interim rate increase	-	-	-	---	-	-	-	---	
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7 + 8 + 9 + 10 + 10a)	(525,061)	543,870	1,068,931	196.54%	(525,061)	543,870	1,068,931	196.54%	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(1,020,302)	553,961	1,574,263	284.18%					
13 ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	(521,553)	541,378	1,062,931	196.34%					
14 TOTAL (12 + 13)	(1,541,855)	1,095,339	2,637,194	240.77%					
15 AVERAGE (50% OF 14)	(770,928)	547,670	1,318,598	240.77%					
16 INTEREST RATE - FIRST DAY OF MONTH	0.05400	0.05400	-	0.00%					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05520	0.05520	-	0.00%					
18 TOTAL (16 + 17)	0.10920	0.10920	-	0.00%					
19 AVERAGE (50% OF 18)	0.05460	0.05460	-	0.00%					
20 MONTHLY AVERAGE (19/12 Months)	0.00455	0.00455	-	0.00%					
21 INTEREST PROVISION (15x20)	(3,508)	2,492	6,000	240.77%					

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

Company: City Gas Company of Florida

THERM SALES AND CUSTOMER DATA

SCHEDULE A-5
(REVISED 8/19/93)
PAGE 7 OF 11

FOR THE PERIOD OF:

APRIL 96

Through

MARCH 97

	CURRENT MONTH: 06/96		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
1 RESIDENTIAL	1,500,235	1,547,677	47,442	3.16%	5,329,649	4,958,546	(371,103)	-6.96%
2 COMMERCIAL	3,556,313	3,871,980	315,667	8.88%	11,564,550	11,685,480	120,930	1.05%
3 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
4 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
5 TOTAL FIRM	5,056,548	5,419,657	363,109	7.18%	16,894,199	16,644,026	(250,173)	-1.48%
THERM SALES (INTERRUPTIBLE)								
6 INTERRUPTIBLE	722,207	544,011	(178,196)	-24.67%	2,083,743	1,607,498	(476,245)	-22.86%
7 LARGE INTERRUPTIBLE	606,131	1,026,813	420,682	69.40%	2,104,145	2,265,336	161,191	7.66%
8 TRANSPORTATION	1,623,761	-	(1,623,761)	-100.00%	5,122,367	-	(5,122,367)	-100.00%
9 TOTAL INTERRUPTIBLE	2,952,099	1,570,824	(1,381,275)	-46.79%	9,310,255	3,872,834	(5,437,421)	-58.40%
10 TOTAL THERM SALES	8,008,647	6,990,481	(1,018,166)	-12.71%	26,204,454	20,516,860	(5,687,594)	-21.70%
NUMBER OF CUSTOMERS (FIRM)				AVG. NO. OF CUSTOMERS PERIOD TO DATE				
11 RESIDENTIAL	91,906	92,699	793	0.86%	92,086	92,804	718	0.78%
12 COMMERCIAL	4,645	4,892	247	5.32%	4,643	4,848	205	4.42%
13 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
14 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
15 TOTAL FIRM	96,551	97,591	1,040	1.08%	96,729	97,652	923	0.95%
NUMBER OF CUSTOMERS (INTERRUPTIBLE)				AVG. NO. OF CUSTOMERS PERIOD TO DATE				
16 INTERRUPTIBLE	16	10	(6)	-37.50%	16	11	(5)	-31.25%
17 LARGE INTERRUPTIBLE	3	3	-	0.00%	3	3	-	0.00%
18 TRANSPORTATION	41	-	(41)	-100.00%	39	-	(39)	-100.00%
19 TOTAL INTERRUPTIBLE	60	13	(47)	-78.33%	58	14	(44)	-75.86%
20 TOTAL CUSTOMERS	96,611	97,604	993	1.03%	96,787	97,666	879	0.91%
THERM USE PER CUSTOMER								
21 RESIDENTIAL	16	17	0	2.28%	19	18	(1)	-5.26%
22 COMMERCIAL	766	791	26	3.38%	830	803	(27)	-3.25%
23 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
24 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
25 INTERRUPTIBLE	45,138	54,401	9,263	20.52%	43,411	48,712	5,301	12.21%
26 LARGE INTERRUPTIBLE	202,044	342,271	140,227	69.40%	233,794	251,704	17,910	7.66%
27 TRANSPORTATION	39,604	-	(39,604)	-100.00%	43,781	-	(43,781)	-100.00%

COMPANY:
CITY GAS COMPANY OF FLORIDA

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

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

PAGE 1 OF 11

	CURRENT MONTH: 07/96		Through MARCH 97		PERIOD TO DATE		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment		45,910		24.93		163,125		(2.22)
2 NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)		8,058		-		34,354		-
3 SWING SERVICE		-		-		-		-
4 COMMODITY (Other)		1,525,845		1.80		8,417,834		5.83
5 DEMAND (Line 32-29 A-1 support detail)		774,285		(9.74)		3,225,454		(8.66)
6 OTHER		3,378		26.44		15,678		47.74
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)		-		-		-		-
8 DEMAND		-		-		-		-
9		-		-		-		-
10 Second Prior Month Purchase Adj. (OPTIONAL)		-		-		-		-
11 TOTAL COS (1+2+3+4+5+6+10)-(7+8+9)	2,318,662	2,357,292	(38,630)	(1.64)	10,035,091	8,886,443	1,148,648	1.30
12 NET UNBILLED	-	-	-	-	-	-	-	-
13 COMPANY USE	-	(5,915)	5,915	(100.00)	31,277	(21,992)	53,269	(242.22)
14 TOTAL THERM SALES	2,377,735	2,356,372	(21,363)	(1.73)	10,912,307	9,634,892	1,277,415	9.94
THERMS PURCHASED								
15 COMMODITY (Pipeline) Billing Determinants Only		6,403,010		28.11		28,935,137		(3.98)
16 NO NOTICE SERVICE RESERVATION Billing Determinants Only (Line 29 A-1 support detail)		1,162,500		-		4,850,000		-
17 SWING SERVICE Commodity		-		-		-		-
18 COMMODITY (Other) Commodity		8,403,010		28.11		28,935,137		(3.98)
19 DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)		13,354,490		(14.58)		55,830,480		(29.88)
20 OTHER Commodity		8,182		5.40		37,895		14.23
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)		-		-		-		-
22 DEMAND		-		-		-		-
23		-		-		-		-
24 TOTAL PURCHASES (17+18+20)-(21+23)	8,211,705	6,411,172	1,800,533	28.08	28,908,487	28,973,032	(1,068,565)	(3.85)
25 NET UNBILLED	-	-	-	-	-	-	-	-
26 COMPANY USE	-	(15,000)	15,000	(100.00)	(34,750)	(80,000)	25,250	(42.06)
27 TOTAL THERM SALES (24-26 Estimated only)	7,105,815	6,396,172	709,643	11.09	32,868,737	28,913,032	3,955,705	22.45
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)		0.00717		(2.51)		0.00717		1.81
29 NO NOTICE SERVICE (2/16)	0.00894	0.00894	-	-	0.00894	0.00894	-	-
30 SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31 COMMODITY (Other) (4/18)		0.23827		(20.70)		0.23827		10.01
32 DEMAND (5/19)	0.08124	0.05798	0.02326	5.82	0.07891	0.05798	0.01893	32.85
33 OTHER (6/20)	0.50402	0.41382	0.09020	21.88	0.53903	0.41367	0.12536	29.34
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35 DEMAND (8/22)	-	-	-	-	-	-	-	-
36	-	-	-	-	-	-	-	-
37 TOTAL COST (11/24)	0.28238	0.36780	(0.08542)	(23.21)	0.36738	0.36853	(0.00115)	5.88
38 NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39 COMPANY USE (13/26)	-	0.36787	(0.36787)	(100.00)	(0.90005)	0.36853	(1.28858)	(345.58)
40 TOTAL THERM SALES (11/27)	0.32830	0.36855	(0.04225)	(11.48)	0.30450	0.36736	(0.06286)	(17.11)
41 TRUE-UP (5-7)	0.00180	0.00180	-	-	0.00180	0.00180	-	-
42 TOTAL COST OF GAS (40+41)	0.32910	0.37035	(0.04225)	(11.41)	0.30630	0.36915	(0.06285)	(17.03)
43 REVENUE TAX FACTOR	1.00378	1.00378	-	-	1.00378	1.00378	-	-
44 PGA FACTOR ADJUSTED FOR TAXE (43x43)	0.32933	0.37174	(0.04241)	(11.41)	0.30745	0.37054	(0.06309)	(17.03)
45 PGA FACTOR ROUNDED TO NEAREST .001	0.329	0.372	(0.042)	(11.41)	0.307	0.371	(0.064)	(17.28)

COMPANY:
CITY GAS COMPANY OF FLORIDA

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

SCHEDULE A-1/R
(REVISED 6/05/94)
(Flux Down) PAGE 2 OF 11

	APRIL 95		Through		MARCH 97		PERIOD TO DATE	
	CURRENT MONTH 07/95		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	(A) ACTUAL	(B) ORG. EST.	(C) AMOUNT	(D) %	(E) ACTUAL	(F) ORG. EST.	(G) AMOUNT	(H) %
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment				98.00				12.23
2 NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)				-				-
3 SWING SERVICE				-				-
4 COMMODITY (Other)				(30.89)				(34.91)
5 DEMAND (Line 32-29 A-1 support detail)				(1.91)				(0.31)
6 OTHER				28.44				47.74
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)				-				-
8 DEMAND				-				-
9				-				-
10 Second Prior Month Purchase Adj. (OPTIONAL)				-				-
11 TOTAL C (1+2+3+4+5+6+10)-(7+8+9)	2,318,992	2,994,959	(675,967)	(22.58)	10,036,081	13,852,823	(3,817,742)	(28.50)
12 NET UNBILLED	-	-	-	-	-	-	-	-
13 COMPANY USE	-	(7,024)	7,024	(100.00)	31,277	(30,422)	855	(202.81)
14 TOTAL THERM SALES	2,327,736	2,987,445	(659,709)	(21.98)	10,012,307	13,804,378	(2,892,071)	(19.79)
THERMS PURCHASED								
15 COMMODITY (Pipeline) Billing Determinants Only				28.11				(3.98)
16 NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)				-				-
17 SWING SERVICE Commodity				-				-
18 COMMODITY (Other) Commodity				28.11				(3.98)
19 DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)				(13.58)				(26.19)
20 OTHER Commodity				5.40				14.23
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)				-				-
22 DEMAND				-				-
23				-				-
24 TOTAL PURCHASES (17+18+20)-(21+23)	8,211,705	8,411,172	(1,800,533)	28.08	28,908,487	28,873,031	(1,088,584)	(3.95)
25 NET UNBILLED	-	-	-	-	-	-	-	-
26 COMPANY USE	-	(15,000)	15,000	-	(34,730)	(80,000)	25,250	(42.08)
27 TOTAL THERM SALES (24-26 Estimated only)	7,105,815	8,396,172	(709,643)	11.09	32,858,270	28,913,031	6,043,239	22.45
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)				28.44				18.03
29 NO NOTICE SERVICE (2/18)	0.00894	0.00894	-	-	0.00894	0.00894	-	-
30 SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31 COMMODITY (Other) (4/18)				(48.90)				(32.22)
32 DEMAND (5/19)	0.08124	0.05395	0.00729	13.51	0.07891	0.06540	0.02151	38.83
33 OTHER (6/20)	0.50402	0.41362	0.09040	21.86	0.53603	0.41367	0.12138	28.34
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35 DEMAND (8/22)	-	-	-	-	-	-	-	-
36 (9/23)	-	-	-	-	-	-	-	-
37 TOTAL COST (11/24)	0.28236	0.48715	(0.18479)	(98.58)	0.38738	0.50817	(0.11881)	(23.47)
38 NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39 COMPANY USE (13/26)	-	0.48827	(0.48827)	(100.00)	(0.90008)	0.50703	(1.40708)	(277.51)
40 TOTAL THERM SALES (11/27)	0.32830	0.48824	(0.14194)	(30.31)	0.30480	0.50728	(0.20278)	(99.98)
41 TRUE-UP (E-2)	0.00180	0.00180	-	-	0.00180	0.00180	-	-
42 TOTAL COST OF GAS (40+41)	0.32810	0.47004	(0.14194)	(30.20)	0.30630	0.50809	(0.20279)	(99.83)
43 REVENUE TAX FACTOR	1.00378	1.00378	-	-	1.00378	1.00378	-	-
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.32833	0.47181	(0.14248)	(30.20)	0.30745	0.51100	(0.20355)	(99.83)
45 PGA FACTOR ROUNDED TO NEAREST .001	0.329	0.472	(0.142)	(30.20)	0.307	0.511	(0.204)	(99.92)

COMPANY:
CITY GAS COMPANY OF FLORIDA

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

PAGE 3 OF 11

FOR THE PERIOD: APRIL 96 THROUGH MARCH 97

COMMODITY (Pipeline)	CURRENT MONTH: 07/96	(A) THERMS	(B) INV. AMOUNT	(C) COST PER THERM
1 Commodity Pipeline - Scheduled FTS				
2 Commodity Pipeline - Scheduled ITS				
3 No Notice Commodity Adjustment				
4 Commodity Adjustments				
5 Commodity Adjustments				
6 Commodity Adjustments				
7				
8 TOTAL COMMODITY (Pipeline)		Sched A-1 Ln 15	Sched A-1 Ln 1	Sched A-1 Ln 28
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 Operating Account Balancing				
14 Other - Net market delivery imbalance				
15				
16 TOTAL SWING SERVICE		Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30
COMMODITY OTHER				
17 Commodity Other - Scheduled FTS				
18 Commodity Other - Scheduled ITS				
19 Imbalance Cashout - FGT				
20 Imbalance Cashout - Other Shippers				
21 Imbalance Cashout - Transporting Cust.				
22 Commodity Adjustment				
23 No Notice Commodity Adjustment				
24 TOTAL COMMODITY (Other)		Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31
DEMAND				
25 Demand (Pipeline) Entitlement				
26 Less Relinquished to End-Users				
27 Less Relinquished Off System				
28 Other - Firm winter supply				
29 Demand - No Notice				
30 Revenue Sharing - FGT				
31 Other - Storage Demand				
32 TOTAL DEMAND		Sched A-1 Line 19+18	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29
OTHER				
33 Other - Monthly purchase from Peoples Gas				
34 Peak Shaving				
35 Storage withdrawal				
36 Other				
37 Other				
38 Other				
39 Other				
40 TOTAL OTHER		Schedule A-1 Line 20	Schedule A-1 Line 6	Schedule A-1 Line 33

COMPANY:		CALCULATION OF TRUE-UP AND INTEREST PROVISION				SCHEDULE A-2 (REVISED 6/08/94) PAGE 4 OF 11			
CITY GAS COMPANY OF FLORIDA		APRIL 96		Through		MARCH 97			
FOR THE PERIOD OF:		CURRENT MONTH: 07/96		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
TRUE-UP CALCULATION									
1	PURCHASED GAS COST (Sch A-1 Ftx down line 4+5)	1,554,353	2,239,848	665,495	30.80%	6,802,234	10,431,266	3,629,032	34.79%
2	TRANSP GAS COST (Sch A-1 Ftx down line 1+2+3+5)	764,309	755,111	(9,198)	-1.22%	3,232,827	3,221,557	(11,270)	-0.35%
3	TOTAL	2,318,662	2,994,959	676,297	22.58%	10,035,061	13,652,823	3,617,762	26.50%
4	FUEL REVENUES (Sch A-1 Ftx down line 14) (NET OF REVENUE TAX)	2,327,735	2,983,445	655,710	21.98%	10,912,307	13,604,378	2,692,071	19.79%
5	TRUE-UP (COLLECTED) OR REFUNDED	(12,755)	(12,755)	-	0.00%	(51,020)	(51,020)	-	0.00%
6	FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,314,980	2,970,690	655,710	22.07%	10,861,287	13,553,358	2,692,071	19.86%
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(3,682)	(24,269)	(20,587)	84.83%	826,226	(99,465)	(925,691)	930.67%
8	INTEREST PROVISION-THIS PERIOD (21)	(2,379)	2,460	4,839	196.71%	(19,118)	10,035	29,153	290.51%
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST	(525,061)	543,870	1,068,931	196.54%	(1,376,495)	573,226	1,949,721	340.13%
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	12,755	12,755	-	0.00%	51,020	51,020	-	0.00%
10a	Refund (if applicable)	-	-	-	-	-	-	-	-
10b	Refund of interim rate increase	-	-	-	-	-	-	-	-
11	TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(518,367)	534,816	1,053,183	196.92%	(518,367)	534,816	1,053,183	196.92%
INTEREST PROVISION									
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(525,061)	543,870	1,068,931	196.54%				
13	ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	(515,966)	532,359	1,048,344	196.93%				
14	TOTAL (12+13)	(1,041,049)	1,076,226	2,117,275	196.73%				
15	AVERAGE (50% OF 14)	(520,525)	538,113	1,058,638	196.73%				
16	INTEREST RATE - FIRST DAY OF MONTH	0.05520	0.05520	-	0.00%				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05450	0.05450	-	0.00%				
18	TOTAL (16+17)	0.10970	0.10970	-	0.00%				
19	AVERAGE (50% OF 18)	0.05485	0.05485	-	0.00%				
20	MONTHLY AVERAGE (19/12 Months)	0.00457	0.00457	0.00000	0.02%				
21	INTEREST PROVISION (15+20)	(2,379)	2,460	4,839	196.71%				

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

Company: City Gas Company of Florida		THERM SALES AND CUSTOMER DATA				SCHEDULE A-6 (REVISED 8/19/83) PAGE 7 OF 11			
FOR THE PERIOD OF:		APRIL 86 Through MARCH 87							
	CURRENT MONTH: 07/86		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE		
	(A) ACTUAL	(B) ESTIMATE	(C) AMOUNT	(D) %	(E) ACTUAL	(F) ESTIMATE	(G) AMOUNT	(H) %	
THERM SALES (FIRM)									
1 RESIDENTIAL	1,401,231	1,397,870	(3,561)	-0.25%	6,730,880	6,358,218	(374,884)	-5.57%	
2 COMMERCIAL	3,395,298	3,782,890	387,394	11.41%	14,959,848	15,488,170	508,324	3.40%	
3 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%	
4 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%	
5 TOTAL FIRM	4,796,527	5,180,360	383,833	8.00%	21,690,728	21,824,388	133,660	0.62%	
THERM SALES (INTERRUPTIBLE)									
6 INTERRUPTIBLE	325,521	442,901	117,380	36.06%	2,409,284	2,050,399	(358,885)	-14.90%	
7 LARGE INTERRUPTIBLE	383,253	772,911	389,658	101.67%	2,487,398	3,038,247	550,849	22.15%	
8 TRANSPORTATION	1,600,418	-	(1,600,418)	-100.00%	6,722,783	-	(6,722,783)	-100.00%	
9 TOTAL INTERRUPTIBLE	2,309,190	1,215,812	(1,093,378)	-47.35%	11,619,445	5,088,648	(6,530,799)	-56.21%	
10 TOTAL THERM SALES	7,105,717	6,398,172	(707,545)	-9.99%	33,310,171	28,913,032	(6,397,139)	-19.20%	
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
11 RESIDENTIAL	91,735	92,930	1,195	1.30%	91,998	92,838	838	0.91%	
12 COMMERCIAL	4,638	4,928	290	6.25%	4,642	4,868	226	4.87%	
13 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%	
14 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%	
15 TOTAL FIRM	96,373	97,858	1,485	1.54%	96,640	97,704	1,064	1.10%	
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
16 INTERRUPTIBLE	15	10	(5)	-33.33%	18	11	(5)	-31.25%	
17 LARGE INTERRUPTIBLE	4	3	(1)	-25.00%	3	3	-	0.00%	
18 TRANSPORTATION	42	-	(42)	-100.00%	40	-	(40)	-100.00%	
19 TOTAL INTERRUPTIBLE	61	13	(48)	-78.69%	59	14	(45)	-76.27%	
20 TOTAL CUSTOMERS	96,434	97,871	1,437	1.49%	96,699	97,718	1,019	1.05%	
THERM USE PER CUSTOMER									
21 RESIDENTIAL	15	15	(0)	-1.54%	18	17	(1)	-5.56%	
22 COMMERCIAL	732	788	36	4.85%	808	794	(12)	-1.49%	
23 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%	
24 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%	
25 INTERRUPTIBLE	21,701	44,290	22,589	104.09%	37,645	48,800	8,955	23.79%	
26 LARGE INTERRUPTIBLE	95,813	257,637	161,824	168.89%	207,283	253,187	45,904	22.15%	
27 TRANSPORTATION	38,105	-	(38,105)	-100.00%	42,017	-	(42,017)	-100.00%	

COMPANY:
CITY GAS COMPANY OF FLORIDA

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

SCHEDULE A-1
(REVISED 6/08/94)

PAGE 1 OF 11

	APRIL 98		Through		MARCH 97		PERIOD TO DATE		DIFFERENCE	
	CURRENT MONTH		08/98		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	(A) ACTUAL	(B) ORG. EST.	(C) AMOUNT	(D) %	(E) ACTUAL	(F) ORG. EST.	(G) AMOUNT	(H) %		
COST OF GAS PURCHASED										
1 COMMODITY (Pipeline) Includes File Notice Commodity Adjustment		48,429		30.84		238,564		4.09		
2 NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)		8,068		-		42,422		-		
3 SWING SERVICE		-		-		-		-		
4 COMMODITY (Other)		1,808,891		(8.75)		7,827,488		3.27		
5 DEMAND (Line 32-29 A-1 support detail)		774,293		(8.42)		3,688,747		(7.22)		
6 OTHER		3,617		25.85		19,293		43.84		
LESS END-USE CONTRACT										
7 COMMODITY (Pipeline)		-		-		-		-		
8 DEMAND		-		-		-		-		
9		-		-		-		-		
10 Second Prior Month Purchase Adj. (OPTIONAL)		-		-		-		-		
11 TOTAL COB (1+2+3+4+5+6-10-7+8+9)	2,181,158	2,341,088	(159,910)	(8.63)	12,218,219	12,227,811	(1,282)	(0.09)		
12 NET UNBILLED	-	(8,638)	8,638	(100.00)	31,277	(27,827)	68,804	(213.62)		
13 COMPANY USE										
14 TOTAL THERM SALES	2,458,823	2,352,450	106,373	4.42	13,338,830	12,287,278	1,081,552	8.80		
THEFTS PURCHASED										
15 COMMODITY (Pipeline) Billing Determinants Only		8,336,827		(10.38)		33,271,084		(5.18)		
16 NO NOTICE SERVICE RESERVATION Billing Determinants Only (Line 29 A-1 support detail)		1,182,800		-		8,112,800		-		
17 SWING SERVICE Commodity		-		-		-		-		
18 COMMODITY (Other) Commodity		8,336,827		(10.38)		33,271,084		(5.18)		
19 DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)		13,354,480		(29.48)		68,884,970		(29.82)		
20 OTHER Commodity		8,745		7.53		48,840		12.88		
LESS END-USE CONTRACT										
21 COMMODITY (Pipeline)		-		-		-		-		
22 DEMAND		-		-		-		-		
23		-		-		-		-		
24 TOTAL PURCHASES (17+18+20-21+23)	8,888,084	8,344,872	(805,808)	(10.33)	31,885,831	33,317,704	(1,722,173)	(5.17)		
25 NET UNBILLED	-	(18,000)	18,000	(100.00)	(94,780)	(78,000)	40,290	(53.87)		
26 COMPANY USE										
27 TOTAL THERM SALES (24-25 Estimated only)	7,888,084	8,326,872	1,271,288	20.08	40,887,228	33,242,704	7,314,824	22.00		
CENTS PER THERM										
28 COMMODITY (Pipeline) (1/18)		0.00717		48.03		0.00717		9.78		
29 NO NOTICE SERVICE (2/18)	0.00094	0.00094	-	-		0.00094		-		
30 SWING SERVICE (3/17)		-		-		-		-		
31 COMMODITY (Other) (4/18)		0.23827		4.02		0.23827		8.93		
32 DEMAND (5/18)	0.07448	0.05798	0.01650	28.48	0.07844	0.05798	0.01848	31.84		
33 OTHER (6/20)	0.48408	0.41361	0.07048	17.03	0.82593	0.41369	0.11227	27.14		
LESS END-USE CONTRACT										
34 COMMODITY Pipeline (7/21)		-		-		-		-		
35 DEMAND (8/22)		-		-		-		-		
36		-		-		-		-		
37 TOTAL COST (11/24)	0.38338	0.38888	0.01441	3.91	0.38884	0.38700	0.01984	5.35		
38 NET UNBILLED (12/25)	-	-	-	-		-		-		
39 COMPANY USE (13/26)		0.38900	(0.38900)	(100.00)	(0.38900)	0.38703	(1.28708)	(248.23)		
40 TOTAL THERM SALES (11/27)	0.28998	0.38988	(0.08290)	(22.41)	0.39121	0.38783	(0.08862)	(18.11)		
41 TRUS-UP (5-2)	0.00180	0.00180	-	-	0.00180	0.00180	-	-		
42 TOTAL COST OF GAS (40+41)	0.28818	0.37168	(0.06290)	(22.31)	0.39301	0.38963	(0.09662)	(18.02)		
43 REVENUE TAX FACTOR	1.00378	1.00378	-	-	1.00378	1.00378	-	-		
44 PGA FACTOR ADJUSTED FOR TAXE (42+43)	0.28885	0.37308	(0.08321)	(22.30)	0.39415	0.37102	(0.08987)	(18.02)		
45 PGA FACTOR ROUNDED TO NEAREST .001	0.290	0.373	(0.083)	(22.30)	0.304	0.371	(0.067)	(18.05)		

COMPANY: CITY GAS COMPANY OF FLORIDA		COMPARISON OF ACTUAL VERSUS FLEX-DOWN ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR ESTIMATED FOR THE PERIOD OF:				SCHEDULE A-1/R (REVISED 5/26/94) (Flex Down) PAGE 2 OF 11			
		APRIL 96		Through MARCH 97		PERIOD TO DATE		DIFFERENCE	
		(A) CURRENT MONTH ACTUAL	(B) ORIG. EST.	(C) DIFFERENCE AMOUNT	(D) DIFFERENCE %	(E) ACTUAL	(F) ORIG. EST.	(G) DIFFERENCE AMOUNT	(H) DIFFERENCE %
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)				31.77				18.38
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)								
3	SWING SERVICE				(28.30)				(33.88)
4	COMMODITY (Other)				(0.77)				(0.40)
5	DEMAND (Line 32-29 A-1 support detail)				25.85				43.64
6	OTHER								
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)								
8	DEMAND								
9									
10	Second Prior Month Purchase Adj. (OPTIONAL)								
11	TOTAL C (1+2+3+4+5+6+10)-(7+8+9)	2,181,158	2,673,868	(492,710)	(18.42)	12,218,219	16,328,579	(4,110,180)	(25.17)
12	NET UNBILLED					91,277	(38,798)	68,005	(188.09)
13	COMPANY USE		(8,338)	8,338	(100.00)				
14	TOTAL THERM SALES	2,499,523	2,652,183	(205,640)	(7.72)	13,289,530	16,289,541	(2,997,711)	(17.81)
THERMS PURCHASED									
15	COMMODITY (Pipeline)				(10.38)				(5.19)
16	NO NOTICE SERVICE RESERVATION								
17	SWING SERVICE								
18	COMMODITY (Other)				(10.38)				(5.19)
19	DEMAND				(27.80)				(28.05)
20	OTHER				7.89				12.98
LESS END-USE CONTRACT									
21	COMMODITY (Pipeline)								
22	DEMAND								
23									
24	TOTAL PURCHASES (17+18+20)-(21+22)	6,888,094	6,344,672	(605,608)	(10.33)	31,495,831	33,317,703	(1,722,172)	(5.17)
25	NET UNBILLED					(94,790)	(78,000)	40,280	(33.87)
26	COMPANY USE		(18,000)	18,000					
27	TOTAL THERM SALES (24-26) (Estimated only)	7,000,928	6,329,672	1,371,289	20.09	43,697,238	33,242,703	7,314,828	22.02
CENTS PER THERM									
28	COMMODITY (Pipeline) (1/15)				47.08				22.78
29	NO NOTICE SERVICE (2/16)	0.00894	0.00894			0.00894	0.00894		
30	SWING SERVICE (3/17)								
31	COMMODITY (Other) (4/18)				(17.78)				(29.94)
32	DEMAND (5/19)	0.07448	0.05438	0.02010	36.98	0.07844	0.03821	0.02123	38.45
33	OTHER (6/20)	0.48408	0.41381	0.07045	17.08	0.82283	0.41388	0.11227	27.14
LESS END-USE CONTRACT									
34	COMMODITY Pipeline (7/21)								
35	DEMAND (8/22)								
36									
37	TOTAL COST (11/24)	0.58338	0.42138	(0.03800)	(8.00)	0.38884	0.49002	(0.10338)	(21.10)
38	NET UNBILLED (12/25)					(8.00008)	0.49011	(1.30018)	(283.64)
39	COMPANY USE (13/26)		0.42248	(0.42248)	(100.00)	0.50121	0.49113	(0.18892)	(38.67)
40	TOTAL THERM SALES (11/27)	0.28898	0.42238	(0.13542)	(32.08)	0.00180	0.00180		
41	TRUE-UP (5-2)	0.00180	0.00180			0.30301	0.48283	(0.18982)	(38.53)
42	TOTAL COST OF GAS (40+41)	0.28878	0.42418	(0.13542)	(31.89)	1.00378	1.00378		
43	REVENUE TAX FACTOR	1.00378	1.00378			1.00378	1.00378		
44	PQA FACTOR ADJUSTED FOR TAXES (2x43)	0.28888	0.42577	(0.13689)	(31.82)	0.90418	0.49478	(0.19003)	(38.53)
45	PQA FACTOR ROUNDED TO NEAREST .001	0.290	0.428	(0.138)	(31.82)	0.504	0.495	(0.191)	(38.59)

THERM SALES AND CUSTOMER DATA

Company: City Gas Company of Florida

	FOR THE PERIOD OF:		APRIL 98		Through		MARCH 97		DIFFERENCE	
	CURRENT MONTH: 08/98		DIFFERENCE		TOTAL THERMS SALES				(G)	(H)
	(A)	(B)	(C)	(D)	(E)	(F)	AMOUNT	%		
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE				
THERM SALES (FIRM)										
1 RESIDENTIAL	1,338,572	1,401,420	62,848	4.70%	8,089,452	7,757,636	(311,816)	-3.86%		
2 COMMERCIAL	3,251,619	3,623,584	571,965	17.59%	18,211,465	19,291,754	1,080,289	5.93%		
3 COMMERCIAL LARGE VOL 1	-	-	-	0.00%	-	-	-	0.00%		
4 COMMERCIAL LARGE VOL 2	-	-	-	0.00%	-	-	-	0.00%		
5 TOTAL FIRM	4,590,191	5,225,004	634,813	13.83%	26,280,917	27,049,390	768,473	2.92%		
THERM SALES (INTERRUPTIBLE)										
6 INTERRUPTIBLE	351,114	457,955	106,841	30.43%	2,760,378	2,508,354	(252,024)	-9.13%		
7 LARGE INTERRUPTIBLE	896,747	646,713	(240,034)	-27.07%	3,374,145	3,684,960	310,815	9.21%		
8 TRANSPORTATION	1,772,906	1,104,668	(1,772,906)	-100.00%	8,495,689	-	(8,495,689)	-100.00%		
9 TOTAL INTERRUPTIBLE	3,010,767	1,104,668	(1,906,099)	-63.31%	14,630,212	6,193,314	(8,436,898)	-57.67%		
10 TOTAL THERM SALES	7,600,958	6,329,672	(1,271,286)	-16.73%	40,911,129	33,242,704	(7,668,425)	-18.74%		
NUMBER OF CUSTOMERS (FIRM)										
11 RESIDENTIAL	92,903	93,163	260	0.30%	92,179	92,905	726	0.79%		
12 COMMERCIAL	4,688	4,963	275	5.87%	4,651	4,687	236	5.07%		
13 COMMERCIAL LARGE VOL 1	-	-	-	0.00%	-	-	-	0.00%		
14 COMMERCIAL LARGE VOL 2	-	-	-	0.00%	-	-	-	0.00%		
15 TOTAL FIRM	97,591	98,146	555	0.57%	96,830	97,792	962	0.99%		
NUMBER OF CUSTOMERS (INTERRUPTIBLE)										
16 INTERRUPTIBLE	14	10	(4)	-28.57%	15	10	(5)	-33.33%		
17 LARGE INTERRUPTIBLE	4	3	(1)	-25.00%	3	3	-	0.00%		
18 TRANSPORTATION	43	-	(43)	-100.00%	40	-	(40)	-100.00%		
19 TOTAL INTERRUPTIBLE	61	13	(48)	-78.69%	58	13	(45)	-77.59%		
20 TOTAL CUSTOMERS	97,652	98,159	507	0.52%	96,888	97,805	917	0.95%		
THERM USE PER CUSTOMER										
21 RESIDENTIAL	14	15	1	4.38%	18	17	(1)	-5.56%		
22 COMMERCIAL	694	770	77	11.07%	783	790	7	0.89%		
23 COMMERCIAL LARGE VOL 1	-	-	-	0.00%	-	-	-	0.00%		
24 COMMERCIAL LARGE VOL 2	-	-	-	0.00%	-	-	-	0.00%		
25 INTERRUPTIBLE	25,060	45,795	20,716	82.60%	36,805	50,167	13,362	36.30%		
26 LARGE INTERRUPTIBLE	221,667	215,571	(6,116)	-2.76%	224,943	245,664	20,721	9.21%		
27 TRANSPORTATION	41,230	-	(41,230)	-100.00%	42,478	-	(42,478)	-100.00%		

STATE
Y FACTOR
APRIL 98 Through **MARCH 97** **SCHEDULE A-1**
(REVISED 8/06/94) **PAGE 1 OF 11**

E	DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	(B)	(D)	(E)	(F)	(G)	(H)
	ORG. EST.	AMOUNT %	ACTUAL	ORG. EST.	AMOUNT %	
45,434		83.80		283,888		13.81
7,808				50,230		
1,509,850		(52.18)		9,437,345		(5.60)
749,318		(8.31)		4,749,083		(7.39)
3,859		4.48		23,152		37.11
2,316,267	(820,951)	(25.44)	13,711,535	14,543,775	(832,243)	(5.72)
(5,475)	5,475	(100.00)	31,277	(33,002)	84,279	(194.77)
2,352,488	(25,700)	(1.09)	15,895,816	14,629,884	1,055,752	7.21

6,336,720		(9.05)		39,807,784		(5.81)
1,125,000				7,237,500		
6,336,720		(9.05)		39,807,784		(5.81)
12,923,700		(9.45)		81,908,870		(26.44)
9,328		(10.89)		55,968		9.03
6,346,048	(574,438)	(9.05)	37,387,141	39,863,752	(2,298,611)	(5.79)
(15,000)	15,000	(100.00)	(34,750)	(90,000)	55,250	(81.39)
6,331,048	669,336	10.57	47,557,612	39,573,752	7,983,860	20.17

0.00717		79.92		0.00717		20.64
0.00694			0.00694	0.00694		
0.23827		(47.42)		0.23827		0.22
0.05798	0.00073	1.28	0.07300	0.05798	0.01502	25.91
0.41370	0.07031	17.00	0.52021	0.41386	0.10655	25.76
0.36499	(0.10591)	(29.02)	0.36694	0.36668	0.00026	0.07
0.36500	(0.36500)	(100.00)	(0.90005)	0.36689	(1.26674)	(345.45)
0.36586	(0.15228)	(41.62)	0.28831	0.36751	(0.07920)	(21.55)
0.00180			0.00180	0.00180		
0.36766	(0.15226)	(41.41)	0.29011	0.36931	(0.07920)	(21.45)
1.00376			1.00376	1.00376		
0.36904	(0.15283)	(41.41)	0.29120	0.37070	(0.07950)	(21.45)
0.369	(0.153)	(41.41)	0.291	0.371	(0.080)	(21.56)

SCHEDULE A-1/R
(REVISED 6/08/94)

MARCH 97

(Flex Down) PAGE 2 OF 11

DE	PERIOD TO DATE		DIFFERENCE	
	(E) ACTUAL	(F) ORIG. EST.	(G) AMOUNT	(H) %
88.31				27.59
(82.23)				(37.43)
(4.72)				(1.10)
4.48				37.11
(44.29)	13,711,535	19,010,311	(5,298,776)	(27.87)
(100.00)	31,277	(43,117)	74,394	(172.54)
(12.94)	15,895,618	18,939,077	(3,243,461)	(17.13)
(9.05)				(5.81)
(9.05)				(5.81)
(8.94)				(25.00)
(10.69)				9.03
(9.05)	37,387,141	39,663,751	(2,296,610)	(5.79)
	(34,750)	(90,000)	55,250	(61.39)
10.57	47,557,612	39,573,751	7,983,861	20.17
107.08				35.58
	0.00894	0.00894		
(58.47)				(33.57)
4.83	0.07300	0.08835	0.01765	31.89
17.00	0.52021	0.41366	0.10655	25.76
(38.74)	0.36694	0.47929	(0.11235)	(23.44)
(100.00)	(0.90005)	0.47908	(1.37913)	(287.87)
(49.61)	0.28831	0.48038	(0.19207)	(39.98)
	0.00180	0.00180		
(49.40)	0.29011	0.48218	(0.19207)	(39.83)
	1.00376	1.00376		
(49.40)	0.29120	0.48399	(0.19279)	(39.83)
(49.40)	0.291	0.484	(0.193)	(39.88)

COMPANY:
CITY GAS COMPANY OF FLORIDA

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

FOR THE PERIOD: APRIL 96 THROUGH MARCH 97

CURRENT MONTH: 08/96

	(A) THERMS	(B) INV. AMOUNT	(C) COST PER THERM
COMMODITY (Pipeline)			
1 Commodity Pipeline - Scheduled FTS			
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment			
4 Commodity Adjustments			
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	Sched A-1 Ln 15	Sched A-1 Ln 1	Sched A-1 Ln 28
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 Operating Account Balancing			
14 Other - Net market delivery imbalance			
15			
16 TOTAL SWING SERVICE	Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS			
18 Commodity Other - Scheduled ITS			
19 Imbalance Cashout - FGT			
20 Imbalance Cashout - Other Shippers			
21 Imbalance Cashout - Transporting Cust.			
22 Commodity Adjustment			
23 No Notice Commodity Adjustment			
24 TOTAL COMMODITY (Other)	Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31
DEMAND			
25 Demand (Pipeline) Entitlement			
26 Less Relinquished to End-Users			
27 Less Relinquished Off System			
28 Other - Firm winter supply			
29 Demand - No Notice			
30 Revenue Sharing - FGT			
31 Other - Storage Demand			
32 TOTAL DEMAND	Sched A-1 Line 19+16	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29
OTHER			
33 Other - Monthly purchase from Peoples Gas			
34 Peak Shaving			
35 Storage withdrawal			
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER	Schedule A-1 Line 20	Schedule A-1 Line 6	Schedule A-1 Line 33

CALCULATION OF TRUE-UP AND INTEREST PROVISION

COMPANY:
CITY GAS COMPANY OF FLORIDA

FOR THE PERIOD OF:

APRIL 96 Through MARCH 97

	CURRENT MONTH: 09/96		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	A/MOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (Sch A-1 Fix down line 4 + 6)	726,113	1,915,578	1,189,465	62.09%	8,940,604	14,260,418	5,319,814	37.30%
2 TRANSP GAS COST (Sch A-1 Fix down line 1 + 2 + 3 + 5)	769,203	768,354	(849)	-0.11%	4,770,931	4,749,893	(21,038)	-0.44%
3 TOTAL	1,495,316	2,683,932	1,188,616	44.29%	13,711,535	19,010,311	5,298,776	27.87%
4 FUEL REVENUES (Sch A-1 Fix down line 14)	2,326,786	2,672,536	345,750	12.94%	15,695,616	18,939,077	3,243,461	17.13%
(NET OF REVENUE TAX)					(76,530)	(76,530)		0.00%
5 TRUE-UP (COLLECTED) OR REFUNDED	(12,755)	(12,755)		0.00%	15,619,086	18,862,547	3,243,461	17.20%
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,314,031	2,659,781	345,750	13.00%				
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	818,715	(24,151)	(842,866)	3489.98%	1,907,551	(147,764)	(2,055,315)	1390.94%
8 INTEREST PROVISION THIS PERIOD (21)	773	2,350	1,577	67.11%	(20,066)	14,777	34,843	235.79%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(244,723)	525,815	770,538	146.54%	(1,376,495)	573,226	1,949,721	340.13%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	12,755	12,755		0.00%	76,530	76,530		0.00%
10a Refund (if applicable)								
10b Refund of interim rate increase								
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7 + 8 + 9 + 10 + 10a)	587,520	516,769	(70,751)	-13.69%	587,520	516,769	(70,751)	-13.69%
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(244,723)	525,815	770,538	146.54%				
13 ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	586,747	514,419	(72,328)	-14.06%				
14 TOTAL (12 + 13)	342,024	1,040,234	698,210	67.12%				
15 AVERAGE (50% OF 14)	171,012	520,117	349,105	67.12%				
16 INTEREST RATE - FIRST DAY OF MONTH	0.05400	0.05400		0.00%				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05444	0.05444		0.00%				
18 TOTAL (16 + 17)	0.10844	0.10844		0.00%				
19 AVERAGE (50% OF 18)	0.05422	0.05422		0.00%				
20 MONTHLY AVERAGE (19/12 Months)	0.00452	0.00452	10.00000	-0.04%				
21 INTEREST PROVISION (15x20)	773	2,350	1,577	67.11%				

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

Company: City Gas Company of Florida

THERM SALES AND CUSTOMER DATA

SCHEDULE A-5
(REVISED 8/19/93)
PAGE 7 OF 11

FOR THE PERIOD OF:		APRIL 96		Through		MARCH 97			
CURRENT MONTH: 09/96		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
THERM SALES (FIRM)									
1 RESIDENTIAL	1,264,542	1,404,960	140,418	11.10%	9,333,994	9,162,596	(171,398)	-1.84%	
2 COMMERCIAL	3,327,695	3,821,420	493,725	14.84%	21,539,160	23,113,174	1,574,014	7.31%	
3 COMMERCIAL LARGE VOL. 1				0.00%				0.00%	
4 COMMERCIAL LARGE VOL. 2				0.00%				0.00%	
5 TOTAL FIRM	4,592,237	5,226,380	634,143	13.81%	30,673,154	32,275,770	1,402,616	4.54%	
THERM SALES (INTERRUPTIBLE)									
6 INTERRUPTIBLE	322,130	457,955	135,825	42.16%	3,082,508	2,966,309	(116,199)	-3.77%	
7 LARGE INTERRUPTIBLE	606,149	646,713	40,564	6.69%	3,980,294	4,331,673	351,379	8.83%	
8 TRANSPORTATION	1,479,868		(1,479,868)	-100.00%	9,975,557		(9,975,557)	-100.00%	
9 TOTAL INTERRUPTIBLE	2,408,147	1,104,668	(1,303,479)	-54.13%	17,038,359	7,297,982	(9,740,377)	-57.17%	
10 TOTAL THERM SALES	7,000,384	6,331,048	(669,336)	-9.56%	47,911,513	39,573,752	(8,337,761)	-17.40%	
NUMBER OF CUSTOMERS (FIRM)									
11 RESIDENTIAL	92,852	93,422	570	0.61%	92,291	92,991	700	0.76%	
12 COMMERCIAL	4,698	4,998	300	6.39%	4,659	4,906	247	5.30%	
13 COMMERCIAL LARGE VOL. 1				0.00%				0.00%	
14 COMMERCIAL LARGE VOL. 2				0.00%				0.00%	
15 TOTAL FIRM	97,550	98,420	870	0.89%	96,950	97,897	947	0.98%	
NUMBER OF CUSTOMERS (INTERRUPTIBLE)									
16 INTERRUPTIBLE	14	9	(5)	-35.71%	15	10	(5)	-33.33%	
17 LARGE INTERRUPTIBLE	4	3	(1)	-25.00%	4	3	(1)	-25.00%	
18 TRANSPORTATION	43		(43)	-100.00%	41		(41)	-100.00%	
19 TOTAL INTERRUPTIBLE	61	12	(49)	-80.33%	60	13	(47)	-78.33%	
20 TOTAL CUSTOMERS	97,611	98,432	821	0.84%	97,010	97,910	900	0.93%	
THERM USE PER CUSTOMER									
21 RESIDENTIAL	14	15	1	10.43%	17	16	(1)	-5.88%	
22 COMMERCIAL	708	765	56	7.94%	771	785	14	1.82%	
23 COMMERCIAL LARGE VOL. 1				0.00%				0.00%	
24 COMMERCIAL LARGE VOL. 2				0.00%				0.00%	
25 INTERRUPTIBLE	23,009	50,884	27,875	121.15%	34,250	49,438	15,188	44.34%	
26 LARGE INTERRUPTIBLE	151,537	215,571	64,034	42.26%	165,846	240,649	74,803	45.10%	
27 TRANSPORTATION	34,416		(34,416)	-100.00%	40,551		(40,551)	-100.00%	

96003-60

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the Direct Testimony of Raymond A. DeMoine on Behalf of City Gas Company of Florida (a division of NUI Corporation) has been furnished by hand delivery or by U. S. Mail to the following parties of record this 19th day of November, 1996:

Sheila Erstling*
Florida Public Service
Commission
Division of Legal Services
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0868

John Roger Howe
Assistant Public Counsel
Office of Public Counsel
c/o The Florida Legislature
111 West Madison Street
Suite 812
Tallahassee, FL 32399

Ansley Watson, Jr.
MacFarlane, Ferguson
111 East Madison Street
Suite #2300
Tampa, FL 33602

Floyd R. Self
Messer, Vickers, Caparello,
Madsen, Lewis, Goldman & Tampa,
Metz
Post Office Box 1876
Tallahassee, FL 32302-1876

Kenneth Gatlin
Gatlin, Woods, Carlson
and Cowdery
1709-D Mahan Drive
Tallahassee, FL 32308

Jerry Melendy
3515 Highway 27 S
Sebring, FL 33870-5452

Stuart Shoaf
St. Joe Natural Gas Co., Inc
P.O. Box 549
Port St. Joe, FL 32456-0549

Michael A. Palecki/mab
Michael A. Palecki
NUI Corporation - Southern Division
Vice President of Regulatory Affairs
955 East 25th Street
Hialeah, FL 33013-3498
(305) 691-8710

12318-96
11/19/96

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