

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF:

APRIL 96 through MARCH 97

Page 1 of 3

COST OF GAS PURCHASED	CURRENT MONTH: FEBRUARY 97				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
1 COMMODITY (Pipeline)	\$231,456	\$251,259	\$19,803	7.88	\$3,075,727	\$2,932,495	(\$143,232)	(4.88)
2 NO NOTICE SERVICE	\$38,584	\$38,584	\$0	0.00	\$462,392	\$462,392	\$0	0.00
3 SWING SERVICE	\$2,282,784	\$2,515,905	\$233,121	9.27	\$20,725,513	\$20,454,559	(\$270,955)	(1.32)
4 COMMODITY (Other)	\$6,199,518	\$6,633,410	\$433,892	6.54	\$55,383,385	\$49,776,321	(\$5,607,064)	(11.26)
5 DEMAND	\$3,056,955	\$2,870,960	(\$185,995)	(6.48)	\$30,417,644	\$29,941,358	(\$476,287)	(1.59)
6 OTHER	\$37,190	\$100,000	\$62,810	0.00	\$1,053,852	\$1,063,183	\$9,330	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	\$70,154	\$71,093	\$939	1.32	\$919,353	\$917,284	(\$2,069)	(0.23)
8 DEMAND	\$544,274	\$544,723	\$449	0.08	\$6,232,584	\$6,228,823	(\$3,761)	(0.06)
9 OTHER	\$0	\$0	\$0	0.00	\$0	\$0	\$0	0.00
10								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$11,232,060	\$11,794,302	\$562,242	4.77	\$103,966,577	\$97,484,200	(\$6,482,377)	(6.65)
12 NET UNBILLED	\$123,527	\$0	(\$123,527)	0.00	\$293,448	(\$1,098,469)	(\$1,391,917)	0.00
13 COMPANY USE	\$6,758	\$0	(\$6,758)	0.00	\$98,250	\$77,758	(\$20,492)	0.00
14 TOTAL THERM SALES	\$11,397,230	\$11,794,302	\$397,072	3.37	\$104,069,748	\$102,465,483	(\$1,604,265)	(1.57)

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COMPANY: PEOPLES GAS SYSTEM, INC.

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE

SCHEDULE A-1

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

ESTIMATED FOR THE PERIOD OF:

APRIL 96 through MARCH 97

Page 2 of 3

THERMS PURCHASED	CURRENT MONTH: FEBRUARY 97				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)	39,471,403	42,925,746	3,454,343	8.05	424,034,163	412,297,131	(11,737,032)	(2.85)
16 NO NOTICE SERVICE (Billing Determinants Only)	5,600,000	5,600,000	0	0.00	66,800,000	66,800,000	0	0.00
17 SWING SERVICE (Commodity)	7,619,460	8,820,000	1,200,540	13.61	64,508,760	67,162,220	2,653,460	3.95
18 COMMODITY (Other) (Commodity)	19,700,081	24,057,630	4,357,549	18.11	229,929,888	225,798,015	(4,131,873)	(1.83)
19 DEMAND (Billing Determinants Only)	64,851,768	58,090,777	(6,760,991)	(11.64)	641,899,998	624,553,356	(17,346,642)	(2.78)
20 OTHER	0	0	0	0.00	215,640	215,640	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	11,153,180	11,302,570	149,390	1.32	130,856,721	130,527,941	(328,780)	(0.25)
22 DEMAND	13,186,260	13,335,650	149,390	1.12	155,108,461	161,482,969	6,374,508	3.95
23 OTHER	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (17+18-23)	27,319,541	32,877,630	5,558,089	16.91	294,438,648	292,960,235	(1,478,413)	(0.50)
25 NET UNBILLED	(428,081)	0	428,081	0.00	1,471,920	(1,793,621)	(3,265,541)	0.00
26 COMPANY USE	18,770	0	(18,770)	0.00	281,199	222,051	(59,148)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	31,056,710	32,877,630	1,820,920	5.54	294,145,281	294,357,470	212,189	0.07

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

ESTIMATED FOR THE PERIOD OF:

APRIL 96 through MARCH 97

CENTS PER THERM		CURRENT MONTH: FEBRUARY 97				PERIOD TO DATE			
		ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
			DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
28	COMMODITY (Pipeline) (1/15)	0.00586	0.00585	(0.00001)	(0.18)	0.00725	0.00711	(0.00014)	(1.98)
29	NO NOTICE SERVICE (2/16)	0.00689	0.00689	0.00000	0.00	0.00692	0.00692	0.00000	0.00
30	SWING SERVICE (3/17)	0.29960	0.28525	(0.01435)	(5.03)	0.32128	0.30455	(0.01673)	(5.49)
31	COMMODITY (Other) (4/18)	0.31470	0.27573	(0.03897)	(14.13)	0.24087	0.22045	(0.02042)	(9.27)
32	DEMAND (5/19)	0.04714	0.04942	0.00228	4.62	0.04739	0.04794	0.00055	1.15
33	OTHER (6/20)	0.00000	0.00000	0.00000	0.00	4.88709	0.00000	0.00000	0.00
LESS END-USE CONTRACT									
34	COMMODITY (Pipeline) (7/21)	0.00629	0.00629	(0.00000)	(0.00)	0.00703	0.00703	0.00000	0.03
35	DEMAND (8/22)	0.04128	0.04085	(0.00043)	(1.05)	0.04018	0.03857	(0.00161)	(4.17)
36	OTHER (9/23)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
37	TOTAL COST OF PURCHASES (11/24)	0.41114	0.35873	(0.05240)	(14.61)	0.35310	0.33276	(0.02035)	(6.11)
38	NET UNBILLED (12/25)	(0.28856)	0.00000	0.28856	0.00	0.19936	0.00000	(0.19936)	0.00
39	COMPANY USE (13/26)	0.36004	0.00000	(0.36004)	0.00	0.34940	0.00000	(0.34940)	0.00
40	TOTAL COST OF THERMS SOLD (11/27)	0.36166	0.35873	(0.00293)	(0.82)	0.35345	0.33118	(0.02228)	(6.73)
41	TRUE-UP (E-4)	0.00459	0.00459	0.00000	0.00	0.00459	0.00459	0.00000	0.00
42	TOTAL COST OF GAS (40+41)	0.36625	0.36332	(0.00293)	(0.81)	0.35804	0.33577	(0.02228)	(6.63)
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)	0.36763	0.36469	(0.00294)	(0.81)	0.35939	0.33703	(0.02236)	(6.63)
45	PGA FACTOR ROUNDED TO NEAREST .001	36.763	36.469	(0.29406)	(0.81)	35.939	33.703	(2.23607)	(6.63)

ESTIMATED FOR THE PERIOD OF: APRIL 96 through MARCH 97
CURRENT MONTH: FEBRUARY 1997

COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
1 Commodity Pipeline (FGT)	32,865,720	\$199,022	\$0.00606
2 Commodity Pipeline (SNG./SO GA)	5,445,546	\$36,150	\$0.00664
3 Cashouts-Peoples' Transportation Customers	889,942	\$5,675	\$0.00638
4 Cashouts-Supplier Aggregation (Test) Program	10,845	\$68	\$0.00629
5 Commodity Pipeline (FGT)-Prior Month Adjustment	410,280	\$2,581	\$0.00629
6 Commodity Pipeline (SNG./SO GA)-Prior Month Adjustment	107,330	(\$10,415)	(\$0.09704)
7 Commodity Pipeline-Current Month Adj. With 3rd Party Supplier	(258,260)	(\$1,624)	\$0.00629
8 TOTAL COMMODITY (Pipeline)	39,471,403	\$231,456	\$0.00586
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
9 Swing Service-Demand-3rd Party Suppliers		\$152,362	\$0.00000
10 Swing Service-Commodity-3rd Party Suppliers	7,619,460	\$2,118,964	\$0.27810
11 Swing Service-Demand-3rd Party Suppliers-Jan. '97 Accrual Adj.		(\$243)	\$0.00000
12 Swing Service-Commodity-3rd Party Suppliers-Jan. '97 Accrual Adj.	0	\$11,702	\$0.00000
13			
14			
15			
16 TOTAL SWING SERVICE	7,619,460	\$2,282,784	\$0.29960
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
17 Purchases from 3rd Party Suppliers	20,711,420	\$6,387,673	\$0.30841
18 City of Sunrise	13,740	\$7,000	\$0.50943
19 Cashouts-Peoples' Transportation Customers	917,174	\$222,146	\$0.24221
20 Cashouts-Supplier Aggregation (Test) Program	11,177	\$3,410	\$0.30508
21 Purchases from 3rd Party Suppliers-Prior Month Adj.	(53,430)	(\$19,248)	\$0.36025
22 Bookouts	(1,900,000)	(\$388,000)	\$0.20421
23 Commodity-3rd Party Suppliers-Jan. '97 Accrual Adj.	0	(\$13,461)	\$0.00000
24			
25			
26 TOTAL COMMODITY (Other)	19,700,081	\$6,199,518	\$0.31470
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
27 Demand (FGT)	77,055,160	\$3,510,632	\$0.04556
28 Demand (SNG/SO GA)	8,701,090	\$427,637	\$0.04915
29 Temporary Acquisition Reservation Charge-(FGT)	2,095,240	\$90,573	\$0.04323
30 Temporary Relinquishment Credit-(FGT)	(25,869,200)	(\$1,041,342)	\$0.04025
31 Volumetric Relinquishment Credit-(FGT)	(377,320)	(\$14,826)	\$0.03929
32 Cashouts-Peoples' Transportation Customers	889,942	\$39,010	\$0.04383
33 Capacity Discount-Transp. Customer	2,638,032	\$58,847	\$0.02231
34 Demand-Current Month Adj. With 3rd Party Supplier	(258,260)	(\$11,167)	\$0.04324
35 Demand (SNG/SO GA)-Prior Month Adjustment	(22,916)	(\$2,409)	\$0.10511
36			
37 TOTAL DEMAND	64,851,768	\$3,056,955	\$0.04714
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
38 Revenue Sharing-FGT	0	(\$16,805)	\$0.00000
39 Administrative Costs	0	\$51,940	\$0.00000
40 Legal Fees	0	\$2,056	\$0.00000
41			
42			
43			
44			
45 TOTAL OTHER	0	\$37,190	\$0.00000

FOR THE PERIOD OF: APRIL 96 Through MARCH 97 Page 1 of 1

	CURRENT MONTH: FEBRUARY 97				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (A-1, LINES 3+4-9-13)	\$8,475,544	\$9,149,315	\$673,771	\$0.07950	\$76,010,648	\$70,153,121	(\$5,857,527)	(\$0.07708)
2 TRANSPORTATION COST (A-1, LINES 1+2+5+6-7-8)	2,749,758	2,644,987	(104,771)	(0.03810)	\$27,857,679	\$27,253,321	(604,358)	(0.02169)
3 TOTAL	11,225,302	11,794,302	569,000	0.05069	\$103,868,327	\$97,406,442	(6,461,885)	(0.06221)
4 FUEL REVENUES (NET OF REVENUE TAX)	11,397,230	11,794,302	397,072	0.03484	\$104,069,748	\$102,485,483	(1,604,265)	(0.01542)
5 TRUE-UP REFUND/(COLLECTION)	(126,499)	(126,499)	0	0.00000	(\$1,391,489)	(\$1,391,489)	0	0.00000
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	11,270,731	11,667,803	397,072	0.03523	\$102,678,259	\$101,073,994	(1,604,265)	(0.01562)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	45,429	(126,499)	(171,928)	(3.78456)	(\$1,190,068)	\$3,667,552	4,857,620	(4.08180)
8 INTEREST PROVISION-THIS PERIOD (21)	(6,136)	16,344	22,480	(3.66364)	\$82,844	\$128,344	45,499	0.54921
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(1,447,251)	3,605,316	5,052,567	(3.49115)	(2,249,778)	(2,249,778)	0	0.00000
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	126,499	126,499	0	0.00000	\$1,391,489	\$1,391,489	0	0.00000
10a FLEX RATE ADJUSTMENT	0	0	0	0.00000	\$0	\$0	0	0.00000
11 TOTAL EST/ACT TRUE-UP (7+8+9+10+10a)	(1,281,459)	3,621,660	4,903,120	(3.82620)	(1,965,513)	2,937,607	4,903,120	(2.49458)
11a REFUNDS FROM PIPELINE	15,512	0	(15,512)	0.00000	\$699,565	\$684,053	(15,512)	0.00000
12 ADJ TOTAL EST/ACT TRUE-UP (11+11a)	(1,265,947)	3,621,660	4,887,608	(3.86083)	(1,265,947)	3,621,660	4,887,608	(3.86083)
INTEREST PROVISION								
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(1,447,251)	3,605,316	5,052,567	(3.49115)				
14 ENDING TRUE-UP BEFORE INTEREST (13+7-5+11a)	(1,259,811)	3,605,316	4,865,127	(3.86179)				
15 TOTAL (13+14)	(2,707,063)	7,210,632	9,917,695	(3.66364)				
16 AVERAGE (50% OF 15)	(1,353,531)	3,605,316	4,958,847	(3.66364)				
17 INTEREST RATE - FIRST DAY OF MONTH	5.45	5.45	0	0.00000				
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.43	5.43	0	0.00000				
19 TOTAL (17+18)	10.880	10.880	0	0.00000				
20 AVERAGE (50% OF 19)	5.440	5.440	0	0.00000				
21 MONTHLY AVERAGE (20/12 Months)	0.453	0.453	0	0.00000				
22 INTEREST PROVISION (16x21)	(\$6,136)	\$16,344	\$22,480	(\$3.66364)				

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

<u>SCHEDULE</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>RATIONALE</u>	YES	NO
A-3	9, 13-16, 19-28	L	(1)	✓	
A-3	9, 13-16, 19-28	E - K	(2)	✓	
A-3	9-28	B	(3)	✓	

(1) This schedule shows the quantities of gas which Peoples purchased from its suppliers during the month, together with the cost of transportation for such purchases. These rates are not publicly known but are, instead, the result of private negotiations between Peoples and numerous producers and gas marketing companies. Purchases are made at varying prices depending on the term of the arrangement, the time of year, the quantities involved, and the nature of the service (firm or interruptible). Prices at which gas is available to Peoples can vary from producer-to-producer or marketer-to-marketer even when non-price terms and conditions of the purchase are not significantly different.

This information is contractual information which, if made public, "would impair the efforts of [Peoples] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes. Disclosure of the rates at which Peoples purchased gas from its suppliers during this month would give other competing suppliers information with which to potentially or actually control the pricing of gas either by all quoting a particular price (equal to or exceeding the shaded rates), or by adhering to a rate offered by a particular supplier. Such suppliers would be less likely to make any price concessions which they might have previously made, and could simply refuse to sell at a price less than those rates shaded here. The end result is reasonably likely to be increased gas prices, and therefore an increased cost of gas which Peoples must recover from its ratepayers.

(2) The data are algebraic functions of the rate at which Peoples purchased gas (listed in Column L). See Rationale (1) above. Thus, this information would permit a supplier to determine contractual information which, if made public, "would impair the efforts of [Peoples] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes.

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

TRANSPORTATION PURCHASES

SCHEDULE A-3**

SYSTEM SUPPLY AND END USE

ACTUAL FOR THE PERIOD OF:

APRIL 96

MARCH 97

PRESENT MONTH:

FEB. 1997

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY THIRD PARTY	COST PIPELINE	DEMAND COST	OTHER CHARGES	TOTAL CENTS PER THERM
1 FEB. 1997	FGT	PGS	FTS-1 COMM. PIPELINE	29,629,040		29,629,040		\$186,366.66			\$0.63
2 FEB. 1997	FGT	PGS	FTS-1 COMM. PIPELINE		11,153,180	11,153,180		70,153.50			\$0.63
3 FEB. 1997	FGT	PGS	FTS-2 COMM. PIPELINE	3,236,680		3,236,680		12,655.42			\$0.39
4 FEB. 1997	FGT	PGS	FTS-1 DEMAND	49,357,120		49,357,120			\$2,166,014.15		\$4.39
5 FEB. 1997	FGT	PGS	FTS-1 DEMAND		11,153,180	11,153,180			482,263.55		\$4.32
6 FEB. 1997	FGT	PGS	FTS-2 DEMAND	3,546,760		3,546,760			379,022.40		\$10.69
7 FEB. 1997	FGT	PGS	NO NOTICE	5,600,000		5,600,000			38,584.00		\$0.69
8 FEB. 1997	TRANSP. CUSTOMER	PGS	FTS-1 DEMAND	2,638,032		2,638,032			\$58,846.85		\$2.23
9 FEB. 1997	SEMINOLE	PGS	COMM. OTHER	5,697,790	0	5,697,790	\$2,002,820.88	0.00	0.00	0	\$35.15
10 FEB. 1997	SEMINOLE	PGS	SONAT/SO GA COMM. PIPELINE	5,445,546		5,445,546		36,150.26			\$0.66
11 FEB. 1997	SEMINOLE	PGS	SONAT/SO GA DEMAND	8,701,090		8,701,090			427,637.41		\$4.91
12 FEB. 1997	SEMINOLE	PGS	SONAT/SO GA DEMAND		2,033,080	2,033,080			62,010.11		\$3.05
13 FEB. 1997	AMOCO	PGS	SWING	199,580	0	199,580	38,713.42	0.00	1,596.84	0.00	\$20.20
14 FEB. 1997	AMOCO	PGS	COMM. OTHER	3,490,000	0	3,490,000	1,027,115.00	0.00	0.00	0.00	\$29.43
15 FEB. 1997	CALCASIEU GATHERING SYSTEM	PGS	SWING	4,340,000	0	4,340,000	1,275,960.00	0.00	127,596.00	0.00	\$32.34
16 FEB. 1997	CITRUS TRADING CORP.	PGS	COMM. OTHER	2,757,270	0	2,757,270	659,772.06	0.00	0.00	0.00	\$23.93
17 FEB. 1997	CITRUS TRADING CORP.	PGS	FTS-1 COMM. PIPELINE	(258,260)	0	(258,260)	0.00	(1,624.48)	0.00	0.00	\$0.63
18 FEB. 1997	CITRUS TRADING CORP.	PGS	FTS-1 DEMAND	(258,260)	0	(258,260)	0.00	0.00	(11,167.34)	0.00	\$4.32
19 FEB. 1997	CORAL ENERGY RESOURCES	PGS	SWING	2,100,000	0	2,100,000	602,700.00	0.00	16,800.00	0.00	\$29.50
20 FEB. 1997	KOCH	PGS	SWING	879,880	0	879,880	201,590.38	0.00	6,369.22	0.00	\$21.22
21 FEB. 1997	KOCH	PGS	COMM. OTHER	2,553,600	0	2,553,600	754,588.80	0.00	0.00	0.00	\$29.55
22 FEB. 1997	MIDCON	PGS	COMM. OTHER	319,200	0	319,200	90,493.20	0.00	0.00	0.00	\$28.35
23 FEB. 1997	NATURAL GAS CLEARINGHOUSE	PGS	COMM. OTHER	4,367,520	0	4,367,520	1,222,697.24	0.00	0.00	0.00	\$28.00
24 FEB. 1997	NORAM	PGS	COMM. OTHER	240,000	0	240,000	61,320.00	0.00	0.00	0.00	\$25.55
25 FEB. 1997	PANENERGY	PGS	COMM. OTHER	728,000	0	728,000	204,750.00	0.00	0.00	0.00	\$28.13
26 FEB. 1997	TENNECO(EL PASO MARKETING)	PGS	COMM. OTHER	558,040	0	558,040	158,483.36	0.00	0.00	0.00	\$28.40
27 FEB. 1997	LOUIS DREYFUS	PGS	COMM. OTHER	0	0	0	(54,543.48)	0.00	0.00	0.00	\$0.00
28 FEB. 1997	ENRON CAPITAL & TRADE	PGS	COMM. OTHER	0	0	0	260,175.86	0.00	0.00	0.00	\$0.00
29 FEB. 1997	C/O-SUPPLIER AGGR. TEST PROG.	PGS	COMM. OTHER	11,177		11,177	3,409.88		0.00		\$30.51
30 FEB. 1997	C/O-SUPPLIER AGGR. TEST PROG.	PGS	COMM. PIPELINE	10,845		10,845		68.21	0.00		\$0.63
31 FEB. 1997	CASHOUTS-TRANSP. CUSTOMERS	PGS	DEMAND	889,942		889,942			39,010.39		\$4.38
32 FEB. 1997	CASHOUTS-TRANSP. CUSTOMERS	PGS	COMM. PIPELINE	889,942		889,942		5,674.80			\$0.64
33 FEB. 1997	CASHOUTS-TRANSP. CUSTOMERS	PGS	COMM. OTHER	917,174		917,174	222,145.54				\$24.22
34	TOTAL		**This report excludes prior month/period adjustments.	138,687,708	24,339,440	163,027,148	\$8,732,191.94	\$309,444.37	\$3,784,583.38	\$0.00	\$7.87

FOR THE PERIOD OF:

APRIL 96

Through

MARCH 97

PRESENT MONTH:

FEBRUARY 1997

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE \$/MMBtu	CITYGATE PRICE (GxE)/F
1 AMOCO	POI# 00611	262	254	7,331	7,113	1.87000	1.92722
2 AMOCO	POI# 25306	157	152	4,395	4,265	2.55000	2.62803
3 AMOCO	POI# 25412	294	285	8,232	7,988	1.87000	1.92722
4 AMOCO	POI# 25412	7,464	7,243	209,000	202,794	2.93500	3.02481
5 AMOCO	POI# 25412	5,000	4,852	140,000	135,843	2.95500	3.04542
6 CALCASIEU GAS GATHERING SYSTEM	POI# 10117	8,146	7,904	226,075	221,303	3.23400	3.33296
7 CALCASIEU GAS GATHERING SYSTEM	POI# 58130	7,354	7,136	205,925	199,811	3.23400	3.33296
8 CITRUS TRADING CORP.	POI# 08576	2,549	2,474	71,382	69,263	2.20000	2.26732
9 CITRUS TRADING CORP.	POI# 17928	3,798	3,685	106,344	103,186	2.70000	2.78262
10 CITRUS TRADING CORP.	POI# 25306	951	922	26,618	25,828	2.20000	2.26732
11 CITRUS TRADING CORP.	POI# 25309	3,500	3,396	98,000	95,090	2.20000	2.26732
12 CORAL ENERGY RESOURCES	POI# 62133	7,500	7,277	210,000	203,765	2.95000	3.04027
13 KOCH GAS SERVICES	POI# 10102	9,120	8,849	255,360	247,776	2.95500	3.04542
14 KOCH GAS SERVICES	POI# 10109	1,121	1,067	31,378	30,446	1.87500	1.93238
15 KOCH GAS SERVICES	POI# 10109	996	966	27,880	27,052	1.95500	2.01482
16 KOCH GAS SERVICES	POI# 10109	1,065	1,034	29,830	28,844	2.36500	2.43737
17 KOCH GAS SERVICES	POI# 10109	268	260	7,500	7,277	2.64500	2.72594
18 KOCH GAS SERVICES	POI# 10109	50	49	1,400	1,358	3.02500	3.11757
19	SUBTOTAL	59,595	57,825	1,668,650	1,619,105	2.84249	2.92947

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

(2) The above net volumes are calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 3.06% per mmbtu.

(3) Included in the monthly gross volumes above are 333,581 mmbtu's nominated at the pipeline receipt point via FGT FTS-2 capacity having a fuel surcharge of 3.06% per mmbtu.

FOR THE PERIOD OF: APRIL 96 Through MARCH 97
 PRESENT MONTH: FEBRUARY 1997

(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT MMBtu/d	(D) NET AMOUNT MMBtu/d	(E) MONTHLY GROSS MMBtu	(F) MONTHLY NET MMBtu	(G) WELLHEAD PRICE \$/MMBtu	(H) CITYGATE PRICE (GxE)/F
20	MIDCON GAS SERVICES PO# 10240	1,140	1,106	31,920	30,972	2.83500	2.82175
21	NATURAL GAS CLEARINGHOUSE PO# 25309	964	936	27,000	26,198	2.48000	2.55589
22	NATURAL GAS CLEARINGHOUSE PO# 49008	8,460	8,199	236,600	229,575	2.82100	2.90732
23	NATURAL GAS CLEARINGHOUSE PO# 49008	8,184	6,000	173,152	168,011	2.82000	2.90629
24	NORAM PO# 25412	857	832	24,000	23,287	2.55500	2.63318
25	PANENERGY PO# 00611	2,043	1,982	57,200	55,502	2.81250	2.89858
26	PANENERGY PO# 08578	557	541	15,600	15,137	2.81250	2.89858
27	TENNECO (EL PASO MARKETING) PO# 08578	1,993	1,934	55,804	54,147	2.84000	2.92890
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38	TOTAL	81,783	79,355	2,289,928	2,221,935	2.84249	2.92947

- (1) The wellhead price listed for each receipt point represents the actual cost of gas to PGS from its supplier(s).
- (2) The above net volumes are calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 3.06% per mmbtu.
- (3) Included in the monthly gross volumes above are 333,581 mmbtu's nominated at the pipeline receipt point via FGT FTS-2 capacity having a fuel surcharge of 3.06% per mmbtu.

ACTUAL FOR THE PERIOD OF: APRIL 1996 THROUGH MARCH 1997

JACKSONVILLE DIVISION:	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> =AVERAGE BTU CONTENT CCF PURCHASED	1.0384	1.0364	1.0335	1.0335	1.0354	1.0285	1.0344	1.0325	1.0364	1.0403	1.0403	
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.056	1.054	1.051	1.051	1.053	1.046	1.052	1.050	1.054	1.058	1.058	
SOUTH FLORIDA, PALM BEACH GARDENS DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> =AVERAGE BTU CONTENT CCF PURCHASED	1.0462	1.0443	1.0403	1.0403	1.0423	1.0364	1.0394	1.0384	1.0443	1.0541	1.0521	
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.064	1.062	1.058	1.058	1.060	1.054	1.057	1.056	1.062	1.072	1.070	

ACTUAL FOR THE PERIOD OF: APRIL 1996 THROUGH MARCH 1997

ORLANDO DIVISION:	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u> THERMS PURCHASED </u> =AVERAGE BTU CONTENT CCF PURCHASED	1.0453	1.0462	1.0413	1.0423	1.0433	1.0374	1.0403	1.0384	1.0462	1.0551	1.0521	
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.063	1.064	1.059	1.060	1.061	1.055	1.058	1.056	1.064	1.073	1.070	
TAMPA, ST. PETE, LAKE LAND, HIGHLANDS, and SARASOTA DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u> THERMS PURCHASED </u> =AVERAGE BTU CONTENT CCF PURCHASED	1.0472	1.0492	1.0492	1.0492	1.0492	1.0423	1.0462	1.0433	1.0521	1.0571	1.0531	
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.065	1.067	1.067	1.067	1.067	1.060	1.064	1.061	1.070	1.075	1.071	

PEOPLES GAS SYSTEM, INC.
 OPEN ACCESS GAS PURCHASED-FLORIDA GAS TRANSMISSION COMPANY
 FEBRUARY 1997

(A)	(B)	(C)	(D)	(E)	(F)
DESCRIPTION	TYPE CHARGE	THERMS PURCHASED		PURCHASES	
1 NO NOTICE RESERVATION CHARGE	NO NOTICE	5,600,000	16	\$38,584.00	2
2 FTS-1 RESERVATION CHARGE	DEMAND	49,357,120	19	2,166,014.15	5
3 FTS-2 RESERVATION CHARGE	DEMAND	3,546,760	19	379,022.40	5
4 FTS-1 USAGE CHARGE	COMM. PIPELINE	29,629,040	15	186,366.66	1
4a FTS-1 USAGE CHARGE	COMM. PIPELINE*	410,280	15	2,580.67	1
5 FTS-2 USAGE CHARGE	COMM. PIPELINE	3,236,680	15	12,655.42	1
6 REVENUE SHARING	OTHER	0	20	(16,805.31)	6
7 TOTAL FGT		<u>91,779,880</u>		<u>\$2,768,417.99</u>	
8 SEMINOLE GAS	COMM. OTHER	5,997,790	18	2,002,820.88	4
9 SEMINOLE GAS	COMM. PIPELINE	5,445,546	15	36,150.26	1
10 SEMINOLE GAS	DEMAND	8,701,090	19	427,637.41	5
11 CITY OF SUNRISE	COMM. OTHER	13,740	18	6,999.58	4
12 BOOKOUTS	COMM. OTHER	(1,900,000)	18	(388,000.00)	4
13 LEGAL FEES	OTHER			2,055.50	6
14 ADMINISTRATIVE COSTS	OTHER			51,940.20	6
15 CASHOUTS-TRANSP. CUSTOMERS	DEMAND	889,942	19	39,010.39	5
16 CASHOUTS-TRANSP. CUSTOMERS	COMM. PIPELINE	889,942	15	5,674.80	1
17 CASHOUTS-TRANSP. CUSTOMERS	COMM. OTHER	917,174	18	222,145.54	4
18 SUPPLIER AGGREG. C/O'S(TEST PROGRAM)	COMM. OTHER	11,177	18	3,409.88	4
19 SUPPLIER AGGREG. C/O'S(TEST PROGRAM)	COMM. PIPELINE	10,845	15	68.21	1
20 CAPACITY DISCOUNT-TRANSP. CUST.	DEMAND	2,638,032	19	58,846.85	5
21 AMOCO	SWING-DEMAND			1,596.64	3
22 AMOCO	SWING-COMM.	199,580	17	38,713.42	3
23 AMOCO	COMM. OTHER	3,490,000	18	1,027,115.00	4
24 CALCASIEU GATHERING SYSTEM	SWING-DEMAND			127,596.00	3
25 CALCASIEU GATHERING SYSTEM	SWING-COMM.	4,340,000	17	1,275,960.00	3
26 CITRUS TRADING CORP.	COMM. OTHER	3,023,440	18	718,328.80	4
27 CORAL ENERGY	SWING-DEMAND			16,806.00	3
28 CORAL ENERGY	SWING-COMM.	2,100,000	17	602,700.00	3
29 KOCH GAS SERVICES	SWING-DEMAND			6,389.22	3
30 KOCH GAS SERVICES	SWING-COMM.	979,880	17	201,596.38	3
31 KOCH GAS SERVICES	COMM. OTHER	2,553,600	18	754,588.80	4
32 MIDCON GAS SERVICES	COMM. OTHER	319,200	18	90,493.20	4
33 NATURAL GAS CLEARINGHOUSE	COMM. OTHER	4,367,520	18	1,222,697.24	4
34 NORAM	COMM. OTHER	240,000	18	61,320.00	4
35 PANENERGY	COMM. OTHER	728,000	18	204,750.00	4
36 TENNECO (EL PASO MARKETING)	COMM. OTHER	558,040	18	158,483.36	4
37 LOUIS DREYFUS ENERGY CORP.	COMM. OTHER	0	18	(54,543.48)	4
38 ENRON CAPITAL & TRADE	COMM. OTHER	0	18	260,175.66	4
39 CITRUS TRADING CORP.	COMM. OTHER	(266,170)	18	(58,556.74)	4
40 CITRUS TRADING CORP.	COMM. PIPELINE	(258,260)	15	(1,624.48)	1
41 CITRUS TRADING CORP.	DEMAND	(258,260)	19	(11,167.34)	5
42 JANUARY '97 ACCRUAL ADJ.	SWING-DEMAND			(243.44)	3
43 JANUARY '97 ACCRUAL ADJ.	SWING-COMM.	0	17	11,701.61	3
44 JANUARY '97 ACCRUAL ADJ.	COMM. OTHER	0	18	(13,461.23)	4
45 SEMINOLE GAS	COMM. OTHER*	(53,430)	18	(19,248.10)	4
46 SEMINOLE GAS	COMM. PIPELINE*	107,330	15	(10,415.20)	1
47 SEMINOLE GAS	DEMAND*	(22,916)	19	(2,408.60)	5
48 TOTAL		<u>137,242,712</u>		<u>\$11,846,488.21</u>	

*Prior Month Adjustment

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

DATE	02/28/97	CUSTOMER: PEOPLES GAS SYSTEM, INC. ATTN: ED ELLIOTT POST OFFICE BOX 2562 TAMPA, FL 33601-2562	Please reference this invoice no. on your remittance and wire to: Wire Transfer 3-10-97 Florida Gas Transmission Company Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012
DUE	03/10/97		
INVOICE NO.	15687		
TOTAL AMOUNT DUE	\$2,202,860.52		

CONTRACT 5047 SHIPPER: PEOPLES GAS SYSTEM, INC. CUSTOMER NO. 4120 PLEASE CONTACT RACHEL CADY
 AT (713)853-7566 WITH ANY QUESTIONS REGARDING THIS INVOICE
 TYPE: FIRM TRANSPORTATION OR CODE LIST

POI NO.	RECEIPTS NAME	DELIVERIES POI NO.	NAME	PROD MONTH	TC	RC	RATES				VOLUMES MMBTU DRY	AMOUNT
							BASE	SURCHARGES	DJSC	NET		
	RESERVATION CHARGE			02/97	A	RES	0.3639	0.0685		0.4324	7,005,516	\$3,029,185.12
	RES CHG FOR TEMP RELINQ AT LESS THAN MAX RATE			02/97	A	RES	0.3639	0.0600		0.4239	140,000	\$59,346.00
	NO NOTICE RESERVATION CHARGE			02/97	A	NHR	0.0689			0.0689	560,000	\$38,584.00
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5333, at poi 16169			02/97	A	TRL	0.3639	0.0685		0.4324	(9,380)	(\$4,055.91)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5214, at poi 16162			02/97	A	TRL	0.3639	0.0685		0.4324	(7,000)	(\$3,026.80)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5215, at poi 16209			02/97	A	TRL	0.3639	0.0685		0.4324	(41,272)	(\$17,846.01)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5228, at poi 16195			02/97	A	TRL	0.3639	0.0685		0.4324	(417,200)	(\$180,397.28)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5344, at poi 60953			02/97	A	TRL	0.3639	0.0685		0.4324	(848,400)	(\$366,848.16)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5217, at poi 16121			02/97	A	TRL	0.3639	0.0685		0.4324	(8,092)	(\$3,498.98)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5225, at poi 16208			02/97	A	TRL	0.3639	0.0685		0.4324	(13,328)	(\$5,763.03)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5385, at poi 16198			02/97	A	TRL	0.1454	0.0600		0.2054	(140,000)	(\$28,756.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5232, at poi 16208			02/97	A	TRL	0.3639	0.0685		0.4324	(93,436)	(\$40,401.73)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5231, at poi 16115			02/97	A	TRL	0.3639	0.0685		0.4324	(114,800)	(\$49,639.52)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5220, at poi 16173			02/97	A	TRL	0.3639	0.0685		0.4324	(41,580)	(\$17,979.19)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5229, at poi 28713			02/97	A	TRL	0.3639	0.0685		0.4324	(25,200)	(\$10,896.48)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5233, at poi 16119			02/97	A	TRL	0.3639	0.0685		0.4324	(125,132)	(\$54,107.08)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5224, at poi 16198			02/97	A	TRL	0.3639	0.0685		0.4324	(9,800)	(\$4,237.52)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5220, at poi 16173			02/97	A	TRL	0.3639	0.0685		0.4324	(7,700)	(\$3,329.48)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5226, at poi 16197			02/97	A	TRL	0.3639	0.0685		0.4324	(54,880)	(\$23,730.11)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5221, at poi 16198			02/97	A	TRL	0.3639	0.0685		0.4324	(47,600)	(\$20,582.24)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5227, at poi 16121			02/97	A	TRL	0.3639	0.0685		0.4324	(196,000)	(\$84,750.40)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5332, at poi 16191			02/97	A	TRL	0.3639	0.0685		0.4324	(12,600)	(\$5,448.24)

COPY

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

DATE	02/28/97	CUSTOMER: PEOPLES GAS SYSTEM, INC. ATTN: ED ELLIOTT POST OFFICE BOX 2562 TAMPA, FL 33601-2562	Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank, Dallas, TX Account # 3750354511 ABA # 111000012
DUE	03/10/97		
INVOICE NO.	15687		
TOTAL AMOUNT DUE	\$2,202,860.52		

CONTRACT 5047 SHIPPER: PEOPLES GAS SYSTEM, INC. CUSTOMER NO. 4120 PLEASE CONTACT RACHEL CADY
 TYPE: FIRM TRANSPORTATION AT (713)853-7566 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

POI NO.	RECEIPTS NAME	DELIVERIES POI NO. NAME	PROD MONTH	TC	RC	RATES				VOLUMES MMBTU DRY	AMOUNT
						BASE	SURCHARGES	DISC	NET		
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5223, at poi 16209		02/97	A	TRL	0.3639	0.0685		0.4324	(53,900)	(\$23,306.36)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5668, at poi 16170		02/97	A	TRL	0.3639	0.0685		0.4324	(9,128)	(\$3,946.95)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5674, at poi 16151		02/97	A	TRL	0.3639	0.0685		0.4324	(1,456)	(\$629.57)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5336, at poi 59963		02/97	A	TRL	0.3639	0.0685		0.4324	(7,000)	(\$3,026.80)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5337, at poi 59963		02/97	A	TRL	0.3639	0.0685		0.4324	(27,496)	(\$11,889.27)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5385, at poi 16202		02/97	A	TRL	0.3639	0.0685		0.4324	(4,592)	(\$1,985.58)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5676, at poi 16151		02/97	A	TRL	0.3639	0.0685		0.4324	(3,836)	(\$1,658.69)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5677, at poi 16200		02/97	A	TRL	0.3639	0.0685		0.4324	(5,096)	(\$2,203.51)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5679, at poi 16202		02/97	A	TRL	0.3639	0.0685		0.4324	(7,560)	(\$3,268.94)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5680, at poi 16208		02/97	A	TRL	0.3639	0.0685		0.4324	(3,724)	(\$1,610.26)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5681, at poi 16113		02/97	A	TRL	0.3639	0.0685		0.4324	(4,984)	(\$2,155.08)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5682, at poi 16197		02/97	A	TRL	0.3639	0.0685		0.4324	(3,024)	(\$1,307.58)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5678, at poi 16110		02/97	A	TRL	0.3639	0.0685		0.4324	(8,400)	(\$3,632.16)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5409, at poi 16203		02/97	A	TRL	0.3639	0.0685		0.4324	(28,000)	(\$12,107.20)
	TEMPORARY ACQUISITION RESERVATION CHARGE - Relq ctrc 5113, at poi 16272		02/97	A	TAQ	0.3639	0.0653		0.4292	7,924	\$3,400.98
	TEMPORARY ACQUISITION RESERVATION CHARGE - Relq ctrc 5406, at poi 16119		02/97	A	TAQ	0.3639	0.0685		0.4324	201,600	\$87,171.84
	WESTERN DIVISION REVENUE SHARING CREDIT		02/97	A	TCN						(\$16,805.31)
TOTAL FOR CONTRACT 5047 FOR MONTH OF 02/97.										5,533,444	\$2,202,860.52

COPY

*** END OF INVOICE 15687 ***

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

DATE	02/28/97
DUE	03/10/97
INVOICE NO.	15743
TOTAL AMOUNT DUE	\$379,022.40

CUSTOMER: PEOPLES GAS SYSTEM, INC.
 ATTN: ED ELLIOTT
 POST OFFICE BOX 2562
 TAMPA, FL 33601-2562

Please reference this invoice no. on your remittance and wire to:
 Wire Transfer **3-10-97**
 Florida Gas Transmission Company
 Nations Bank; Dallas, TX
 Account # 3750354511
 ABA # 111000012

CONTRACT 5319 SHIPPER: PEOPLES GAS SYSTEM, INC. CUSTOMER NO. 4120
 TYPE: FIRM TRANSPORTATION
 PLEASE CONTACT RACHEL CADY AT (713)853-7566 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST

POI NO.	RECEIPTS NAME	DELIVERIES		PRD MONTH	TC	RC	RATES			VOLUMES HMBTU DRY	AMOUNT	
		POI NO.	NAME				BASE	SURCHARGES	DTSC			NET
	RESERVATION CHARGE			02/97	A	RES	0.7488	0.0085		0.7573	354,676	\$268,596.13
	RES CHG FOR TEMP RELINQ AT LESS THAN MAX RATE			02/97	A	RES	0.7488			0.7488	205,324	\$153,746.61
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5594, at poi 16195			02/97	A	TRL	0.4562			0.4562	(39,200)	(\$17,883.04)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5646, at poi 16102			02/97	A	TRL	0.4582			0.4582	(2,800)	(\$1,282.96)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5646, at poi 16159			02/97	A	TRL	0.4582			0.4582	(7,000)	(\$3,207.40)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5647, at poi 16195			02/97	A	TRL	0.4562			0.4562	(19,600)	(\$8,941.52)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5618, at poi 16159			02/97	A	TRL	0.0250			0.0250	(100,800)	(\$2,520.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5638, at poi 16195			02/97	A	TRL	0.2100			0.2100	(28,000)	(\$5,880.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5608, at poi 16195			02/97	A	TRL	0.4550			0.4550	(7,924)	(\$3,605.42)
TOTAL FOR CONTRACT 5319 FOR MONTH OF 02/97.											354,676	\$379,022.40

COPY

*** END OF INVOICE 15743 ***

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

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

DATE	03/10/97	CUSTOMER: PEOPLES GAS SYSTEM, INC. ATTN: ED ELLIOTT POST OFFICE BOX 2562 TAMPA, FL 33601-2562	Please reference this invoice no. on your remittance and wire to: Wire Transfer 3-20-97 Florida Gas Transmission Company Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012
DUE	03/20/97		
INVOICE NO.	15871		
TOTAL AMOUNT DUE	\$171,298.98		

CONTRACT 5047 SHIPPER: PEOPLES GAS SYSTEM, INC. CUSTOMER NO. 4120 PLEASE CONTACT RACHEL CADY AT (713)853-7566 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
 TYPE: FIRM TRANSPORTATION

RECEIPTS POI NO. NAME	DELIVERIES POI NO. NAME	PROD MONTH	TC	RC	RATES			VOLUMES MMBTU DRY	AMOUNT
					BASE	SURCHARGES	DISC NET		
Usage Charge - No Notice For JACKSONVILLE									
Usage Charge		02/97	A	COM	0.0259	0.0370	0.0629	(50,713)	(\$3,189.85)
Usage Charge	16110	PGS-COCONUT CREEK	02/97	A	COM	0.0259	0.0370	0.0629	50,761 \$3,192.87
Usage Charge	16112	PGS-PLANTATION	02/97	A	COM	0.0259	0.0370	0.0629	20,937 \$1,316.94
Usage Charge	16113	PGS-DANIA	02/97	A	COM	0.0259	0.0370	0.0629	98,041 \$6,166.78
Usage Charge	16115	PGS-NORTH MIAMI	02/97	A	COM	0.0259	0.0370	0.0629	359,227 \$22,595.38
Usage Charge	16119	PGS-MIAMI	02/97	A	COM	0.0259	0.0370	0.0629	141,066 \$8,873.05
Usage Charge	16121	PGS-MIAMI BEACH	02/97	A	COM	0.0259	0.0370	0.0629	48,798 \$3,069.39
Usage Charge	16149	PGS-CECIL FIELD	02/97	A	COM	0.0259	0.0370	0.0629	59,740 \$3,757.65
Usage Charge	16150	PGS-CEDAR HILLS	02/97	A	COM	0.0259	0.0370	0.0629	41,730 \$2,624.82
Usage Charge	16151	PGS-JACKSONVILLE	02/97	A	COM	0.0259	0.0370	0.0629	474,664 \$29,856.37
Usage Charge	16191	PGS-AVON PARK	02/97	A	COM	0.0259	0.0370	0.0629	18,900 \$1,188.81
Usage Charge	16196	PGS SARASOTA	02/97	A	COM	0.0259	0.0370	0.0629	2,412 \$151.71
Usage Charge	16198	PGS-LAKELAND NORTH	02/97	A	COM	0.0259	0.0370	0.0629	556,192 \$34,984.48
Usage Charge	16203	PGS-TAMPA NORTH	02/97	A	COM	0.0259	0.0370	0.0629	20,022 \$1,259.38
Usage Charge	16207	PGS-ST PETERSBURG NORTH	02/97	A	COM	0.0259	0.0370	0.0629	184,280 \$11,591.21
Usage Charge	16208	PGS-ST PETERSBURG	02/97	A	COM	0.0259	0.0370	0.0629	145,017 \$9,121.57
Usage Charge	16287	FPC-BARTOW	02/97	A	COM	0.0259	0.0370	0.0629	90,000 \$5,661.00
Usage Charge	58912	FPL MARTIN NORTH	02/97	A	COM	0.0259	0.0370	0.0629	30,000 \$1,887.00
Usage Charge	58913	PGS LAKE MURPHY	02/97	A	COM	0.0259	0.0370	0.0629	545,574 \$34,316.60
Usage Charge	59963	ORLANDO TURNPIKE	02/97	A	COM	0.0259	0.0370	0.0629	126,000 \$7,925.40
Usage Charge	61237	KISSIMEE CANE ISLAND	02/97	A	COM	0.0259	0.0370	0.0629	70,000 \$4,403.00
Volumetric Relinquishment - Credit - Acq	ctrc 5662, Acq poi 16203		02/97	A	VGR		0.0085	0.0085	(28,420) (\$241.57)

PAGE 4 OF 14
FEBRUARY INVOICES

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

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

DATE	03/10/97	CUSTOMER: PEOPLES GAS SYSTEM, INC. ATTN: ED ELLIOTT POST OFFICE BOX 2562 TAMPA, FL 33601-2562	Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012
DUE	03/20/97		
INVOICE NO.	15871		
TOTAL AMOUNT DUE	\$171,298.98		

CONTRACT	5047	SHIPPER: PEOPLES GAS SYSTEM, INC.	CUSTOMER NO. 4120	PLEASE CONTACT RACHEL CADY AT (713)853-7566 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
		TYPE: FIRM TRANSPORTATION		

RECEIPTS POI NO. NAME	DELIVERIES POI NO. NAME	PROD MONTH	TC	RC	RATES				VOLUMES MMBTU DRY	AMOUNT
					BASE	SURCHARGES	DISC	NET		
Volumetric Relinquishment - Credit - Acq ctrc 5662, Acq poi 16203		02/97	A	VOL	0.3200	0.0600		0.3800	(28,420)	(\$10,799.60)
Volumetric Relinquishment - Credit - Acq ctrc 5649, Acq poi 16208		02/97	A	VOL	0.3639	0.0685		0.4324	(9,312)	(\$4,026.51)
Payback Due Shipper Order		02/97	A	UPS	0.0259	0.0370		0.0629	(69,744)	(\$4,386.90)
TOTAL FOR CONTRACT 5047 FOR MONTH OF 02/97.									2,962,904	\$171,298.98

*** END OF INVOICE 15871 ***


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

DATE	03/10/97	CUSTOMER: PEOPLES GAS SYSTEM, INC. ATTN: ED ELLIOTT POST OFFICE BOX 2562 TAMPA, FL 33601-2562	Please reference this invoice no. on your remittance and wire to: Wire Transfer <i>3-20-97</i> Florida Gas Transmission Company Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012
DUE	03/20/97		
INVOICE NO.	15922		
TOTAL AMOUNT DUE	\$12,655.42		

CONTRACT 5319 SHIPPER: PEOPLES GAS SYSTEM, INC. CUSTOMER NO. 4120 PLEASE CONTACT RACHEL CADY
 TYPE: FIRM TRANSPORTATION AT (713)853-7566 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

RECEIPTS POI NO. NAME	DELIVERIES		PROD MONTH	TC	RC	RATES				VOLUMES MMBTU DRY	AMOUNT
	POI NO.	NAME				BASE	SURCHARGES	DISC	NET		
Usage Charge	16102	PALM BEACH PEOPLES GAS	02/97	A	COM	0.0371	0.0020		0.0391	45,918	\$1,795.39
Usage Charge	16151	PGS-JACKSONVILLE	02/97	A	COM	0.0371	0.0020		0.0391	114,748	\$4,486.65
Usage Charge	16159	PGS-DAYTONA BEACH	02/97	A	COM	0.0371	0.0020		0.0391	55,184	\$2,157.69
Usage Charge	16195	PEOPLES GAS-ONECO	02/97	A	COM	0.0371	0.0020		0.0391	58,572	\$2,290.17
Usage Charge	62717	PEOPLES GAS SYSTEM (PGS)	02/97	A	COM	0.0371	0.0020		0.0391	49,246	\$1,925.52
TOTAL FOR CONTRACT 5319 FOR MONTH OF 02/97.										323,668	\$12,655.42

*** END OF INVOICE 15922 ***

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


Line#

1 SEMINOLE GAS MARKETING
2 P.O. BOX 2563
3 BIRMINGHAM, ALABAMA 35202-2563

Estimate

Feb. 1997

INVOICE

Line#

4 March 4, 1997
5

INVOICE NO. 02-883.40-97
ACCOUNT NO. 11300 01 VP2908 142

PLEASE WIRE TRANSFER PAYMENT TO:

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

SEMINOLE GAS MARKETING
AMSOUTH BANK BIRMINGHAM AL.
ABA 062000019
ACCOUNT NO. 30313104

=====

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

COMMODITY DETAIL		W/H		
RATE PERIOD		THERMS	RATE	AMOUNT
10 02/01/97 - 02/28/97		5,697,790	\$0.35151	\$2,002,820.88
11 Total Commodity		5,697,790	\$0.35151	\$2,002,820.88

TRANSPORT DETAIL				
AGREEMENT		MMBTU/MCF	RATE	AMOUNT
12 848510 Peoples SNG Inter Com.		0 mmbtu	\$0.2424	\$0.00
13 830087 Peoples So Ga Inter Com.		0 mmbtu	\$0.2146	\$0.00
14 864340 & 864350 SNG Firm Com.		574,879 mmbtu	\$0.0364	\$20,925.60
15 864340 & 864350 SNG Firm Dem.		35,992 dth	\$8.8800	\$319,608.96
16 831200 & 831210 So Ga Firm Com.		670,000 mmbtu	\$0.0211	\$14,137.00
17 831200 & 831210 So Ga Firm Dem.		35,700 mcf	\$5.8290	\$208,095.06
18 864350 SNG GSR Volumetric		336,000 mmbtu	\$0.0074	\$2,486.40

Credits:

19 SNG Brokered Capacity				(\$62,686.05)
20 So. Ga. Brokered Capacity				(\$21,919.62)
21 Sonat Marketing-Occidental Chemical Buy/Sale Credit				(\$16,859.68)
22 Total Transport				\$463,787.67
23 TOTAL AMOUNT DUE				<u>\$2,466,608.55</u>

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

CO 1 VENDOR 1007582
 INVOICE 10001-74500 Feb 97
 PO SP32923-97 DUE 2-17
 ATT Y TRAN _____
 ENTERED _____ AUTH gm

CITY OF SUNRISE - PUBLIC SERVICE

↑ DETACH STUB ↑ AND RETURN WITH REMITTANCE ↑

THIS BILL IS DUE WHEN RENDERED

BILL DATE: 2/05/97

SERVICE ADDRESS: NW 136 AVE & NW 8 ST

CUSTOMER NAME		ACCOUNT NUMBER	SERVICE THROUGH	CURRENT CHARGES PAST DUE AFTER	TOTAL AMOUNT NOW DUE
PEOPLES GAS		10001-74500	Jan 28, 1997	Feb 26, 1997	4946.48
PREVIOUS STATEMENT BALANCE	PAYMENTS	ADJUSTMENTS	OTHER	TOTAL PAST DUE AMOUNT	TOTAL CURRENT CHARGES
3352.22	3352.22-	0.00	0.00	0.00	4946.48

METER READING INFORMATION

TYPE	METER NUMBER	SERVICE PERIOD	# OF DAYS	CURR READ	PREV READ	USAGE
GS	9141050	12/26/96- 1/28/97	33	220735	211249	9486
TOTAL GAS USED						9486

COPY

CURRENT PERIOD ACCOUNT ACTIVITY

TYPE OF SERVICE	AMOUNT
GAS	4,856.60
GROSS RECEIPTS TAX	2.25
PURCHASED GAS ADJUSTMENT	87.63
TOTAL GAS	4,946.48

RECEIVED
 FEB 12 1997
 ACCOUNTS PAYABLE

TOTAL CURRENT CHARGES	4,946.48
TOTAL PAST DUE AMOUNT	0.00
TOTAL AMOUNT NOW DUE	4,946.48

CURRENT CHARGES PAST DUE AFTER Feb 26, 1997

MESSAGES

SUNRISE GARBAGE & RECYCLING CUSTOMERS WILL SEE CREDITS ON THEIR JANUARY, FEBRUARY & MARCH BILLS REFLECTING A RETROACTIVE REDUCTION IN RATES FOR 1996. BASED ON THE NEW CONTRACT WITH ALL SERVICE.

CO _____ VENDOR 1007582
 INVOICE 93305-111588 Jan 97
 PO SP292397 DUE 2-4
 ATT Y TRAN _____
 ENTERED _____ AUTH pn

CITY OF SUNRISE - PUBLIC SERVICE

DETACH STUB TO AND RETURN WITH NEXT BILL

THIS BILL IS DUE WHEN RENDERED

BILL DATE: 1/28/97

SERVICE ADDRESS: JACARANDA SQUARE

CUSTOMER NAME		ACCOUNT NUMBER	SERVICE THROUGH	CURRENT CHARGES PAST DUE AFTER	TOTAL AMOUNT NOW DUE
PEOPLES GAS		93305-111588	Jan 16, 1997	Feb 18, 1997	1534.76
PREVIOUS STATEMENT BALANCE	PAYMENTS	ADJUSTMENTS	OTHER	TOTAL PAST DUE AMOUNT	TOTAL CURRENT CHARGES
3594.39	3594.39-	0.00	0.00	0.00	1534.76

METER READING INFORMATION

TYPE	METER NUMBER	SERVICE PERIOD	# OF DAYS	CURR READ	PREV READ	USAGE
GS	8457280	12/17/96- 1/16/97	30	78268	75250	3150
	TOTAL GAS USED					3150

CURRENT PERIOD ACCOUNT ACTIVITY

TYPE OF SERVICE	AMOUNT
GAS	1,534.76

RECEIVED
 JAN 31 1997
 ACCOUNTS PAYABLE

COPY

TOTAL CURRENT CHARGES 1,534.76
 TOTAL PAST DUE AMOUNT 0.00
 TOTAL AMOUNT NOW DUE 1,534.76

CURRENT CHARGES PAST DUE AFTER Feb 18, 1997

MESSAGES

SUNRISE GARBAGE & RECYCLING CUSTOMERS WILL SEE CREDITS ON THEIR JANUARY, FEBRUARY & MARCH BILLS REFLECTING A RETROACTIVE REDUCTION IN RATES FOR 1996. BASED ON THE NEW CONTRACT WITH ALL SERVICE.

CO 1 VENDOR 1007582
 INVOICE 132663-128434 Jan 97
 PO SP32923-97 DUE 1-28
 ATT Y TRAN _____
 ENTERED _____ AUTH GM

CITY OF SUNRISE - PUBLIC SERVICE

DETACH SLIP AND RETURN WITH REMITTANCE

THIS BILL IS DUE WHEN RENDERED

SERVICE ADDRESS: W-FLAMINGO RD & SUNRISE BVD

BILL DATE: 1/24/97

CUSTOMER NAME		ACCOUNT NUMBER	SERVICE THROUGH	CURRENT CHARGES PAST DUE AFTER	TOTAL AMOUNT NOW DUE
PEOPLES GAS		132663-128434	Jan 09, 1997	Feb 14, 1997	518.34
PREVIOUS STATEMENT BALANCE	PAYMENTS	ADJUSTMENTS	OTHER	TOTAL PAST DUE AMOUNT	TOTAL CURRENT CHARGES
391.54	391.54-	0.00	0.00	0.00	518.34

METER READING INFORMATION

TYPE	METER NUMBER	SERVICE PERIOD	# OF DAYS	CURR READ	PREV READ	USAGE
GS	6045179	12/11/96- 1/09/97	29	18098	16994	1104
	TOTAL GAS USED					1104

COPY

CURRENT PERIOD ACCOUNT ACTIVITY

TYPE OF SERVICE	AMOUNT
GAS	518.34
<p>RECEIVED</p> <p>JAN 27 1997</p> <p>ACCOUNTS PAYABLE</p>	
TOTAL CURRENT CHARGES	518.34
TOTAL PAST DUE AMOUNT	0.00
TOTAL AMOUNT NOW DUE	518.34
CURRENT CHARGES PAST DUE AFTER	Feb 14, 1997

MESSAGES

SUNRISE GARBAGE & RECYCLING CUSTOMERS WILL SEE CREDITS ON THEIR JANUARY, FEBRUARY & MARCH BILLS REFLECTING A RETROACTIVE REDUCTION IN RATES FOR 1996, BASED ON THE NEW CONTRACT WITH ALL SERVICE.

Line #

1 CITRUS TRADING CORPORATION
2 Analysis of Amount Due Peoples Gas System, Inc.
3 Enron LE Rider 220 Transportation Package
4 g:\gasact\le_220\duepgs wk4

10-Mar-97

	(Col. 1)	(Col. 2)	(Col. 3)	(Col. 4)	(Col. 5)	(Col. 6)	(Col. 7)
	Volumes	Interstate Pipeline	Demand	Usage	Commodity	Commodity	Total
5	At Peoples City Gate	Fuel Volumes	Charges	Charges	Charges	Charges	Amount
	In MMBtu's	(Col. 1 X .0306)	(Col. 1 X \$.4324)	(Col. 1 X \$.0629)	(Col. 1 X \$2.20)	(Col. 2 X \$2.20)	Due
	Month/Yr	In MMBtu's					(Cols. 3+4+5+6)
6	Feb/97	25,826.4	790.3	\$11,167.34	\$1,624.48	\$56,818.08	\$1,738.66
7				TOTAL DUE PEOPLES GAS SYSTEM, INC.			<u>\$71,340.56</u>

PAGE 11 OF 14
FEBRUARY INVOICES

COPY



Peoples Gas

Invoice

SENT BY FAX ONLY

LOUIS DREYFUS ENERGY CORP.
10 WESTPORT ROAD
WILTON, CT. 06897

STATEMENT DATE: 02/11/97
PAYMENT DUE DATE: 02/12/97

ATTN: STEPHANIE MACARI - DERIVATIVES

INVOICE FOR FEBRUARY 1997 FINANCIAL SWAP OPTIONS

copy

<u>INDEX PRICE CAP</u>	<u>RATE PER MMBTU</u>	<u>VOLUME IN MMBTU'S</u>	<u>AMOUNT</u>
IFGMR FGT ZONE 1	0.12700	338,324	\$42,967.14
IFGMR FGT ZONE 2	0.08700	197,680	\$17,198.16
IFGMR FGT ZONE 3	0.04200	210,000	\$8,820.00
NGW FGT ZONE 1	0.15700	154,000	\$24,178.00
NGW FGT ZONE 2	0.00000	0	\$0.00
NGW FGT ZONE 3	0.13200	49,000	\$6,468.00
IFGMR SONAT LA	0.05700	337,484	\$19,236.58

TOTAL AMOUNT DUE PEOPLES GAS SYSTEM, INC.

\$118,867.88

Less amortization of prepaid price insurance premium for \$64,324.40 (1,286,488 @ \$.05)

< \$64,324.40 >

→ therms

SEND WIRE TRANSFER TO:

PEOPLES GAS SYSTEM, INC.
BARNETT BANK OF JACKSONVILLE
ABA #063000047
ACCOUNT #2710124764

Net Reduction in Expense Feb. '97

\$54,543.48

PLEASE CONTACT ED ELLIOTT AT (813) 272-0058 WITH ANY QUESTIONS REGARDING THIS INVOICE.

g:\gasact\finswap\ldfeb97.wk4

PAGE 12 OF 14
FEBRUARY INVOICES



Natural Gas. Electricity. Endless Possibilities.

CUSTOMER INFORMATION	INVOICE INFORMATION
Peoples Gas System, Inc. 111 Madison St PO Box 2562 Tampa, FL 33601-2562	INVOICE NO.: U9702181 INVOICE DATE: February 03, 1997 DUE DATE: February 10, 1997
ATTN: Ed Elliott PHONE: (813) 272-0058 FAX: (813) 272-0325 BA#: 68756	ENRON CONTACT: Brett Hunsucker PHONE: (713) 853-5766 FAX: (713) 646-4819

TRADE DATE	DEAL NUMBER	REF. INDEX	DELIVERY INDEX	NOTIONAL QUANTITY	BASIS	FIXED RATE	FLOAT RATE	AMOUNT
11/27/96	E83850.2	NX3	IF-FGT/Z1	(84,588.00)	MMBtu	2.97800000	2.80000000	\$15,056.66
11/27/96	E83850.3	NX3	IF-FGT/Z3	(26,264.00)	MMBtu	3.12800000	2.87000000	\$6,776.11
11/27/96	E83850.5	NX3	IF-FGT/Z2	(49,420.00)	MMBtu	3.11800000	2.92000000	\$9,785.16
11/27/96	E83850.7	NX3	IF-FGT/Z3	(26,264.00)	MMBtu	3.12800000	2.87000000	\$6,776.11
11/27/96	E83850.8	NX3	IF-SONAT/LA	(84,364.00)	MMBtu	3.12800000	2.88000000	\$20,922.27
12/02/96	E84081.2	NX3	IF-FGT/Z1	(84,588.00)	MMBtu	2.88600000	2.80000000	\$7,274.57
12/02/96	E84081.3	NX3	IF-FGT/Z3	(26,264.00)	MMBtu	3.02600000	2.87000000	\$4,097.18
12/02/96	E84081.5	NX3	IF-FGT/Z2	(49,420.00)	MMBtu	3.01600000	2.92000000	\$4,744.32
12/02/96	E84081.7	NX3	IF-FGT/Z3	(26,264.00)	MMBtu	3.02600000	2.87000000	\$4,097.18
12/02/96	E84081.8	NX3	IF-SONAT/LA	(84,364.00)	MMBtu	3.02600000	2.88000000	\$12,317.14
11/27/96	E84187.2	NX3	IF-FGT/Z1	(84,588.00)	MMBtu	2.78700000	2.80000000	(\$1,099.64)
11/27/96	E84187.3	NX3	IF-FGT/Z3	(26,264.00)	MMBtu	2.92700000	2.87000000	\$1,497.05
11/27/96	E84187.5	NX3	IF-FGT/Z2	(49,420.00)	MMBtu	2.91700000	2.92000000	(\$148.26)
11/27/96	E84187.7	NX3	IF-FGT/Z3	(26,264.00)	MMBtu	2.92700000	2.87000000	\$1,497.05
11/27/96	E84187.8	NX3	IF-SONAT/LA	(84,364.00)	MMBtu	2.92700000	2.88000000	\$3,965.11
12/04/96	E84605.2	NX3	IF-FGT/Z1	(84,588.00)	MMBtu	2.97500000	2.80000000	\$14,802.90
12/04/96	E84605.3	NX3	IF-FGT/Z3	(26,264.00)	MMBtu	3.11500000	2.87000000	\$6,434.68
12/04/96	E84605.5	NX3	IF-FGT/Z2	(49,420.00)	MMBtu	3.10500000	2.92000000	\$9,142.70
12/04/96	E84605.7	NX3	IF-FGT/Z3	(26,264.00)	MMBtu	3.11500000	2.87000000	\$6,434.68
12/04/96	E84605.8	NX3	IF-SONAT/LA	(84,364.00)	MMBtu	3.11500000	2.88000000	\$19,825.54
AMOUNT DUE ENRON CAPITAL AND TRADE:							U.S. Dollar	\$154,198.51

2-12-97
 Please wire transfer by 2:00 PM CST on February 10, 1997

BANK NAME
 Nations Bank of Texas

ABA NUMBER
 111 000 012

ACCOUNT NUMBER
 375 049 4727

COPY

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



Natural Gas. Electricity. Endless Possibilities.

CUSTOMER INFORMATION	INVOICE INFORMATION
Peoples Gas System, Inc. 111 Madison St PO Box 2562 Tampa, FL 33601-2562 ATTN: Ed Elliot PHONE: (813) 272-0058 FAX: (813) 272-0323 HAB 68756	INVOICE NO.: U9702614 INVOICE DATE: February 28, 1997 DUE DATE: March 03, 1997 ENRON CONTACT: Brent Hureucker PHONE: (713) 853-3766 FAX: (713) 646-4819

TRADE DATE	DEAL NUMBER	REF. INDEX	DELIVERY INDEX	NOTIONAL QUANTITY	BASIS	FIXED RATE	FLOAT RATE	AMOUNT
11-27-96	E83850.1	NN3	NGW-FGT-Z1	(17,500.00)	MNMBtu	2.99300000	2.33750000	\$11,471.25
11-27-96	E83850.6	NN3	NGW-FGT-Z3	(12,261.00)	MNMBtu	3.11800010	2.43250000	\$8,771.89
11-27-96	E83850.A	NN3	NGW-FGT-Z1	(21,000.00)	MNMBtu	2.79300000	2.33750000	\$9,563.50
12-02-96	E84081.1	NN3	NGW-FGT-Z1	(17,500.00)	MNMBtu	2.90100000	2.33750000	\$9,861.25
12-02-96	E84081.6	NN3	NGW-FGT-Z3	(12,261.00)	MNMBtu	3.01600010	2.43250000	\$7,523.97
12-02-96	E84081.A	NN3	NGW-FGT-Z1	(21,000.00)	MNMBtu	2.72200000	2.33750000	\$8,074.50
11-27-96	E84187.1	NN3	NGW-FGT-Z1	(17,500.00)	MNMBtu	2.80200000	2.33750000	\$8,128.75
11-27-96	E84187.6	NN3	NGW-FGT-Z3	(12,261.00)	MNMBtu	2.91700010	2.43250000	\$6,309.83
11-27-96	E84187.A	NN3	NGW-FGT-Z1	(21,000.00)	MNMBtu	2.64400000	2.33750000	\$6,436.50
12-04-96	E84605.1	NN3	NGW-FGT-Z1	(17,500.00)	MNMBtu	2.99000000	2.33750000	\$11,413.75
12-04-96	E84605.6	NN3	NGW-FGT-Z3	(12,261.00)	MNMBtu	3.13500010	2.43250000	\$8,615.46
12-04-96	E84605.A	NN3	NGW-FGT-Z1	(21,000.00)	MNMBtu	2.80400000	2.33750000	\$9,796.50

COPY

AMOUNT DUE ENRON CAPITAL AND TRADE:

U.S. Dollar

\$105,977.15

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

3-3-97

Please wire transfer by 2:00 PM CST on March 03, 1997

BANK NAME
Nations Bank of Texas

ADA NUMBER
111 000 012

ACCOUNT NUMBER
375 049 4727

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

SWING SERVICE-DEMAND

	(A) SUPPLIER	(B) THERMS	(C) RATE	(D) ACCRUED
1	AMOCO	199,580.0	0.00800	\$1,596.64
2		0.0	0.00000	\$0.00
3		0.0	0.00000	\$0.00
4		0.0	0.00000	\$0.00
5		0.0	0.00000	\$0.00
6		0.0	0.00000	\$0.00
7		0.0	0.00000	\$0.00
8	TOTAL:	199,580.0		\$1,596.64

SWING SERVICE-COMMODITY

9	AMOCO	43,950.0	0.24700	\$10,855.65
10	AMOCO	155,630.0	0.17900	\$27,857.77
11		0.0	0.00000	\$0.00
12		0.0	0.00000	\$0.00
13		0.0	0.00000	\$0.00
14		0.0	0.00000	\$0.00
15		0.0	0.00000	\$0.00
16	TOTAL:	199,580.0		\$38,713.42

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

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1	AMOCO	1,400,000.0	0.29550	\$413,700.00
2	AMOCO	2,090,000.0	0.29350	\$613,415.00
3		0.0	0.00000	\$0.00
4		0.0	0.00000	\$0.00
5		0.0	0.00000	\$0.00
6		0.0	0.00000	\$0.00
7		0.0	0.00000	\$0.00
8		0.0	0.00000	\$0.00
9		0.0	0.00000	\$0.00
10		0.0	0.00000	\$0.00
11		0.0	0.00000	\$0.00
12		0.0	0.00000	\$0.00
13		0.0	0.00000	\$0.00
14		0.0	0.00000	\$0.00
15	TOTAL:	3,490,000.0		\$1,027,115.00

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

SWING SERVICE-DEMAND

	(A) SUPPLIER	(B) THERMS	(C) RATE	(D) ACCRUED
1	CALCASIEU GATHERING SYSTEM	4,340,000.0	0.02940	\$127,596.00
2		0.0	0.00000	\$0.00
3		0.0	0.00000	\$0.00
4		0.0	0.00000	\$0.00
5		0.0	0.00000	\$0.00
6		0.0	0.00000	\$0.00
7		0.0	0.00000	\$0.00
8	TOTAL:	<u>4,340,000.0</u>		<u>\$127,596.00</u>

SWING SERVICE-COMMODITY

9	CALCASIEU GATHERING SYSTEM	4,340,000.0	0.29400	\$1,275,960.00
10		0.0	0.00000	\$0.00
11		0.0	0.00000	\$0.00
12		0.0	0.00000	\$0.00
13		0.0	0.00000	\$0.00
14		0.0	0.00000	\$0.00
15		0.0	0.00000	\$0.00
16	TOTAL:	<u>4,340,000.0</u>		<u>\$1,275,960.00</u>

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

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	<u>SUPPLIER</u>	<u>THERMS</u>	<u>RATE</u>	<u>ACCRUED</u>
1	CITRUS TRADING CORP.	1,063,440.0	0.27000	\$287,128.80
2	CITRUS TRADING CORP.	1,960,000.0	0.22000	\$431,200.00
3		0.0	0.00000	\$0.00
4		0.0	0.00000	\$0.00
5		0.0	0.00000	\$0.00
6		0.0	0.00000	\$0.00
7		0.0	0.00000	\$0.00
8		0.0	0.00000	\$0.00
9		0.0	0.00000	\$0.00
10		0.0	0.00000	\$0.00
11		0.0	0.00000	\$0.00
12		0.0	0.00000	\$0.00
13		0.0	0.00000	\$0.00
14		0.0	0.00000	\$0.00
15	TOTAL:	<u>3,023,440.0</u>		<u>\$718,328.80</u>

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

SWING SERVICE-DEMAND

	(A) SUPPLIER	(B) THERMS	(C) RATE	(D) ACCRUED
1	CORAL ENERGY	2,100,000.0	0.00800	\$16,800.00
2		0.0	0.00000	\$0.00
3		0.0	0.00000	\$0.00
4		0.0	0.00000	\$0.00
5		0.0	0.00000	\$0.00
6		0.0	0.00000	\$0.00
7		0.0	0.00000	\$0.00
8	TOTAL:	<u>2,100,000.0</u>		<u>\$16,800.00</u>

SWING SERVICE-COMMODITY

9	CORAL ENERGY	2,100,000.0	0.28700	\$602,700.00
10		0.0	0.00000	\$0.00
11		0.0	0.00000	\$0.00
12		0.0	0.00000	\$0.00
13		0.0	0.00000	\$0.00
14		0.0	0.00000	\$0.00
15		0.0	0.00000	\$0.00
16	TOTAL:	<u>2,100,000.0</u>		<u>\$602,700.00</u>

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

SWING SERVICE-DEMAND

	(A) SUPPLIER	(B) THERMS	(C) RATE	(D) ACCRUED
1	KOCH GAS SERVICES	979,880.0	0.00650	\$6,369.22
2		0.0	0.00000	\$0.00
3		0.0	0.00000	\$0.00
4		0.0	0.00000	\$0.00
5		0.0	0.00000	\$0.00
6		0.0	0.00000	\$0.00
7		0.0	0.00000	\$0.00
8	TOTAL:	<u>979,880.0</u>		<u>\$6,369.22</u>

SWING SERVICE-COMMODITY

9	KOCH	14,000.0	0.29600	\$4,144.00
10	KOCH	75,000.0	0.25800	\$19,350.00
11	KOCH	298,300.0	0.23000	\$68,609.00
12	KOCH	278,800.0	0.18900	\$52,693.20
13	KOCH	313,780.0	0.18100	\$56,794.18
14		0.0	0.00000	\$0.00
15		0.0	0.00000	\$0.00
16	TOTAL:	<u>979,880.0</u>		<u>\$201,590.38</u>

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

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1	KOCH	2,553,600.0	0.29550	\$754,588.80
2		0.0	0.00000	\$0.00
3		0.0	0.00000	\$0.00
4		0.0	0.00000	\$0.00
5		0.0	0.00000	\$0.00
6		0.0	0.00000	\$0.00
7		0.0	0.00000	\$0.00
8		0.0	0.00000	\$0.00
9		0.0	0.00000	\$0.00
10		0.0	0.00000	\$0.00
11		0.0	0.00000	\$0.00
12		0.0	0.00000	\$0.00
13		0.0	0.00000	\$0.00
14		0.0	0.00000	\$0.00
15	TOTAL:	<u>2,553,600.0</u>		<u>\$754,588.80</u>

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

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1	MIDCON GAS SERVICES	319,200.0	0.28350	\$90,493.20
2		0.0	0.00000	\$0.00
3		0.0	0.00000	\$0.00
4		0.0	0.00000	\$0.00
5		0.0	0.00000	\$0.00
6		0.0	0.00000	\$0.00
7		0.0	0.00000	\$0.00
8		0.0	0.00000	\$0.00
9		0.0	0.00000	\$0.00
10		0.0	0.00000	\$0.00
11		0.0	0.00000	\$0.00
12		0.0	0.00000	\$0.00
13		0.0	0.00000	\$0.00
14		0.0	0.00000	\$0.00
15	TOTAL:	319,200.0		\$90,493.20

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

COMMODITY OTHER

(A)	(B)	(C)	(D)
<u>SUPPLIER</u>	<u>THERMS</u>	<u>RATE</u>	<u>ACCRUED</u>
1 NATURAL GAS CLEARINGHOUSE	1,731,520.0	0.28200	\$488,288.64
2 NATURAL GAS CLEARINGHOUSE	2,366,000.0	0.28210	\$667,448.60
3 NATURAL GAS CLEARINGHOUSE	270,000.0	0.24800	\$66,960.00
4	0.0	0.00000	\$0.00
5	0.0	0.00000	\$0.00
6	0.0	0.00000	\$0.00
7	0.0	0.00000	\$0.00
8	0.0	0.00000	\$0.00
9	0.0	0.00000	\$0.00
10	0.0	0.00000	\$0.00
11	0.0	0.00000	\$0.00
12	0.0	0.00000	\$0.00
13	0.0	0.00000	\$0.00
14	0.0	0.00000	\$0.00
15 TOTAL:	<u>4,367,520.0</u>		<u>\$1,222,697.24</u>

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

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1	NORAM	240,000.0	0.25550	\$61,320.00
2		0.0	0.00000	\$0.00
3		0.0	0.00000	\$0.00
4		0.0	0.00000	\$0.00
5		0.0	0.00000	\$0.00
6		0.0	0.00000	\$0.00
7		0.0	0.00000	\$0.00
8		0.0	0.00000	\$0.00
9		0.0	0.00000	\$0.00
10		0.0	0.00000	\$0.00
11		0.0	0.00000	\$0.00
12		0.0	0.00000	\$0.00
13		0.0	0.00000	\$0.00
14		0.0	0.00000	\$0.00
15	TOTAL:	240,000.0		\$61,320.00

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

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1	PANENERGY	728,000.0	0.28125	\$204,750.00
2		0.0	0.00000	\$0.00
3		0.0	0.00000	\$0.00
4		0.0	0.00000	\$0.00
5		0.0	0.00000	\$0.00
6		0.0	0.00000	\$0.00
7		0.0	0.00000	\$0.00
8		0.0	0.00000	\$0.00
9		0.0	0.00000	\$0.00
10		0.0	0.00000	\$0.00
11		0.0	0.00000	\$0.00
12		0.0	0.00000	\$0.00
13		0.0	0.00000	\$0.00
14		0.0	0.00000	\$0.00
15	TOTAL:	728,000.0		\$204,750.00

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

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1	TENNECO	558,040.0	0.28400	\$158,483.36
2		0.0	0.00000	\$0.00
3		0.0	0.00000	\$0.00
4		0.0	0.00000	\$0.00
5		0.0	0.00000	\$0.00
6		0.0	0.00000	\$0.00
7		0.0	0.00000	\$0.00
8		0.0	0.00000	\$0.00
9		0.0	0.00000	\$0.00
10		0.0	0.00000	\$0.00
11		0.0	0.00000	\$0.00
12		0.0	0.00000	\$0.00
13		0.0	0.00000	\$0.00
14		0.0	0.00000	\$0.00
15	TOTAL:	558,040.0		\$158,483.36

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

JANUARY 1997

(A)	(B)	(C)	(D)	(E)
SUPPLIER		THERMS	RATE	DOLLARS
1 AMOCO	ACCRUED:	1,550,000.0	0.41350	\$640,925.00
2	ACTUAL:	1,550,000.0	0.41350	\$640,925.00
3 AMOCO	ACCRUED:	110,590.0	0.34100	\$37,711.19
4	ACTUAL:	110,590.0	0.34100	\$37,711.19
5 AMOCO	ACCRUED:	163,290.0	0.38200	\$62,376.78
6	ACTUAL:	163,290.0	0.38200	\$62,376.90
7 AMOCO	ACCRUED:	670,000.0	0.43100	\$288,770.00
8	ACTUAL:	670,000.0	0.43100	\$288,770.00
9 AMOCO	ACCRUED:	552,280.0	0.30700	\$169,549.96
10	ACTUAL:	496,530.0	0.30700	\$152,434.71
11 AMOCO	ACCRUED:	3,750.0	0.29100	\$1,091.25
12	ACTUAL:	104,000.0	0.29100	\$30,264.00
13 AMOCO	ACCRUED:	44,500.0	0.30250	\$13,461.25
14	ACTUAL:	0.0	0.00000	\$0.00
15 AMOCO	ACCRUED:	2,175,000.0	0.39700	\$863,475.00
16	ACTUAL:	2,175,000.0	0.39700	\$863,475.00
17 AMOCO	ACCRUED:	410,000.0	0.26800	\$109,880.00
18	ACTUAL:	410,000.0	0.26800	\$109,880.00

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

JANUARY 1997

(A)	(B)	(C)	(D)	(E)
SUPPLIER		THERMS	RATE	DOLLARS
19 AMOCO	ACCRUED:	300,000.0	0.26800	\$80,400.00
20	ACTUAL:	300,000.0	0.26800	\$80,400.00
21 CALCASIEU GATHERING SYSTEM	ACCRUED:	5,096,080.0	0.45045	\$2,295,529.24
22	ACTUAL:	5,096,080.0	0.45045	\$2,295,529.24
23 CITRUS TRADING CORP.	ACCRUED:	1,177,380.0	0.38800	\$456,823.44
24	ACTUAL:	1,177,380.0	0.38800	\$456,823.44
25 CITRUS TRADING CORP.	ACCRUED:	2,172,100.0	0.22000	\$477,862.00
26	ACTUAL:	2,172,100.0	0.22000	\$477,862.00
27 CORAL ENERGY RES.	ACCRUED:	2,399,930.0	0.40300	\$967,171.79
28	ACTUAL:	2,325,000.0	0.40300	\$936,975.00
29 CORAL ENERGY RES.	ACCRUED:	0.0	0.00000	\$0.00
30	ACTUAL:	74,930.0	0.39500	\$29,597.35
31 TENNECO	ACCRUED:	617,830.0	0.39300	\$242,807.19
32	ACTUAL:	617,830.0	0.39300	\$242,807.19
33 KOCH GAS SERVICES	ACCRUED:	2,827,200.0	0.41350	\$1,169,047.20
34	ACTUAL:	2,827,200.0	0.41350	\$1,169,047.20
35 KOCH GAS SERVICES	ACCRUED:	245,000.0	0.38250	\$93,712.50
36	ACTUAL:	245,000.0	0.38250	\$93,712.50

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

JANUARY 1997

(A)	(B)	(C)	(D)	(E)
SUPPLIER		THERMS	RATE	DOLLARS
37 KOCH GAS SERVICES	ACCRUED:	455,000.0	0.42850	\$194,967.50
38	ACTUAL:	455,000.0	0.42850	\$194,967.50
39 KOCH GAS SERVICES	ACCRUED:	280,000.0	0.30950	\$86,660.00
40	ACTUAL:	280,000.0	0.30950	\$86,660.00
41 KOCH GAS SERVICES	ACCRUED:	105,150.0	0.30250	\$31,807.88
42	ACTUAL:	105,150.0	0.30250	\$31,807.88
43 MIDCON GAS SERVICES	ACCRUED:	353,400.0	0.40150	\$141,890.10
44	ACTUAL:	353,400.0	0.40150	\$141,890.10
45 NATURAL GAS CLEARINGHOUSE	ACCRUED:	1,917,040.0	0.40000	\$766,816.00
46	ACTUAL:	1,917,040.0	0.40000	\$766,816.00
47 NATURAL GAS CLEARINGHOUSE	ACCRUED:	2,619,500.0	0.40010	\$1,048,061.95
48	ACTUAL:	2,619,500.0	0.40010	\$1,048,061.95
49 PANENERGY	ACCRUED:	806,000.0	0.39925	\$321,795.50
50	ACTUAL:	806,000.0	0.39925	\$321,795.50
51 PANENERGY	ACCRUED:	160,000.0	0.30000	\$48,000.00
52	ACTUAL:	160,000.0	0.30000	\$48,000.00
53 PANENERGY	ACCRUED:	2,250,000.0	0.39500	\$888,750.00
54	ACTUAL:	2,250,000.0	0.39500	\$888,750.00

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

JANUARY 1997

(A)	(B)	(C)	(D)	(E)
SUPPLIER		THERMS	RATE	DOLLARS
55 PANENERGY	ACCRUED:	500,000.0	0.31000	\$155,000.00
56	ACTUAL:	500,000.0	0.31000	\$155,000.00
57 PANENERGY	ACCRUED:	837,000.0	0.41000	\$343,170.00
58	ACTUAL:	837,000.0	0.41000	\$343,170.00
59	ACCRUED:	0.0	0.00000	\$0.00
60	ACTUAL:	0.0	0.00000	\$0.00
61	ACCRUED:	0.0	0.00000	\$0.00
62	ACTUAL:	0.0	0.00000	\$0.00
63	ACCRUED:	0.0	0.00000	\$0.00
64	ACTUAL:	0.0	0.00000	\$0.00
65	ACCRUED:	0.0	0.00000	\$0.00
66	ACTUAL:	0.0	0.00000	\$0.00
67	ACCRUED:	0.0	0.00000	\$0.00
68	ACTUAL:	0.0	0.00000	\$0.00
69	ACCRUED:	0.0	0.00000	\$0.00
70	ACTUAL:	0.0	0.00000	\$0.00
71	ACCRUED:	0.0	0.00000	\$0.00
72	ACTUAL:	0.0	0.00000	\$0.00

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

JANUARY 1997

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

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

JANUARY 1997

	(A)	(B)	(C)	(D)	(E)
SUPPLIER			THERMS	RATE	DOLLARS
91		ACCRUED:	0.0	0.00000	\$0.00
92		ACTUAL:	0.0	0.00000	\$0.00
93	TOTAL ACCRUED:		30,798,020.0		\$11,997,512.72
94	TOTAL ACTUAL:		30,798,020.0		\$11,995,509.65
95		ADJUSTMENT:	0.0		(\$2,003.07)

NATURAL GAS SALES INVOICE



Amoco Energy
Trading Corporation
Tax ID No. 38-3421804

Remit Wire to: 2-28-97
AMOCO ENERGY TRADING CORPORATION
WIRE TRANSFER ACCOUNT
CHASE MANHATTAN BANK, NY
ACCT NO. 910-2-548097 ABA# 021000021
NEW YORK, NY, 10081-6000

ATTN: ED ELLIOTT
PEOPLES GAS SYSTEM INC
P O BOX 2562
TAMPA, FL, 33601-2562

INVOICE NUMBER 020911
INVOICE DATE 02-18-1997
CONTRACT 157650
DELIVERY MONTH 01/1997

Payment Due: 25TH DAY OF MONTH
Please include Amoco's invoice number on all remittances.

Natural gas delivered during 01/97. Calculations are based on nominations.

Delivery Point Description/ Pipeline Measurement Pt	Amoco ID#	Quantity mmbtu	Price \$/mmbtu	Amount Due (\$)
FGT/MOPS/TIVOLI	020022	144,416	3.62081	522,902.90
FGT ZONE 1 POOL (STA 7)	048630	4,450	3.62081	16,112.60
FGT/AGC/SMITH POINT	067275	5,575	3.62081	20,186.02
SUPPLY RESERVATION CHARGE		154,441	0.08000	12,355.28 ✓
TOTAL AMOUNT DUE				571,556.80

COPY

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

If you have any questions, please contact Kyle Nutter at (281) 366-5410 or send a facsimile to (281) 366-5313. When remitting an amount different than the total amount billed, please fax the appropriate support to document your change.

For Amoco use only: 1300100001054-A000000-99999900,123412,654321,2000



NATURAL GAS SALES INVOICE

Amoco Energy
Trading Corporation
Tax ID No. 36-3421804

Remit Wire to: 2-21-97
AMOCO ENERGY TRADING CORPORATION
WIRE TRANSFER ACCOUNT
CHASE MANHATTAN BANK, NY
ACCT NO. 910-2-548097 ABA# 021000021
NEW YORK, NY, 10081-6000

ATTN: ED ELLIOTT
PEOPLES GAS SYSTEM INC
P O BOX 2562
TAMPA, FL, 33601-2562

INVOICE NUMBER 020758
INVOICE DATE 02-11-1997
CONTRACT 143296
DELIVERY MONTH 01/1997

Payment Due: WITHIN 10 DAYS OF RECEIPT
Please include Amoco's invoice number on all remittances.

Natural gas delivered during 01/97. Calculations are based on nominations.

Delivery Point Description/ Pipeline Measurement Pt	Amoco ID#	Quantity mmbtu	Price \$/mmbtu	Amount Due (\$)
FGT ZONE 1 POOL (STA 7)	048630	41,000	2.68000	109,880.00 ✓
FGT STA 11 ZN 3 POOL POIN	065930	142,950	3.97000	567,511.50 ✓
FGT STATION 8 POOL POINT	059380	69,000	3.97000	273,930.00 ✓
FGT STATION 8 POOL POINT	065930	30,000	2.68000	80,400.00 ✓
JUDGE DIGBY MKT CTR/ FGT	083507	5,550	3.97000	22,033.50 ✓
TOTAL AMOUNT DUE				1,053,755.00 ✓

COPY

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

If you have any questions, please contact Kyle Nutter at
(281) 366-5410 or send a facsimile to (281) 366-5313. When remitting
an amount different than the total amount billed, please fax the
appropriate support to document your change.

For Amoco use only: 1300100001054-A981603-12532900,020758,021197,0197



NATURAL GAS SALES INVOICE

Amoco Energy
Trading Corporation
Tax ID No. 36-3421804

Remit Wire to: 2-21-97
AMOCO ENERGY TRADING CORPORATION
WIRE TRANSFER ACCOUNT
CHASE MANHATTAN BANK, NY
ACCT NO. 910-2-548097 ABA# 021000021
NEW YORK, NY, 10081-6000

ATTN: ED ELLIOTT
PEOPLES GAS SYSTEM INC
P O BOX 2562
TAMPA, FL, 33601-2562

INVOICE NUMBER 020910
INVOICE DATE 02-11-1997
CONTRACT 157649
DELIVERY MONTH 01/1997

Payment Due: 25TH DAY OF MONTH
Please include Amoco's invoice number on all remittances.

Natural gas delivered during 01/97. Calculations are based on nominations.

Delivery Point Description/ Pipeline Measurement Pt	Amoco ID#	Quantity mmbtu	Price \$/mmbtu	Amount Due (\$)
FGT STATION 8 POOL POINT	059380	155,000	4.10000	635,500.00
SUPPLY RESERVATION CHARGE 5,000 mmbtus X 31 days		155,000	0.03500	5,425.00
TOTAL AMOUNT DUE				640,925.00

COPY

01-90-000-232-02-0000

If you have any questions, please contact Kyle Nutter at (281) 366-5410 or send a facsimile to (281) 366-5313. When remitting an amount different than the total amount billed, please fax the appropriate support to document your change.

For Amoco use only: 1300100001054-A981603-12532900,020910,021197,0197



Calcasieu Gas Gathering System
1301 McKinney, Suite 300
Houston, Texas 77010

Peoples Gas System, Inc.
111 Madison Street
P.O. Box 2562
Tampa, FL 33601-2562
Attn: Ed Elliott

Customer No: 15080
Contract No: CCGS-SA-03559
Volume Basis: MMBtu

Statement Date Number	Terms for Payment: Due on or before the 25th of the month by Wire Transfer.	Wire Funds to: Texas Commerce Bank - Houston, N.A. 2-25-97 ABA #113000609 Account 0010-135-3556
02/10/97 9701035590		

Point I.D.#	Description	Production	Mcf	MMBtu	Rate	Amount
001 206 001	FGT - False River	01/97	200,419	216,253	\$ 04.5050	\$ 974,219.77
001 206 002	FGT - Oakley - Assumption	01/97	258,423	279,355	\$ 04.5050	\$ 1,258,494.28
328 206 001	Sabine/Florida - Henry Hub	01/97	13,208	14,000	\$ 04.5050	\$ 63,070.00

Total 509,608 4.5045 #

1-1-97 Inside FERC FGT ZONE 2 = 4.10

1-1-97 Henry Hub

4.09

8.19

8.19 ÷ 2 = 4.0950

4.0950 x 1.10 = 4.5045

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

SE

RECEIVED
FEB 13 1997
ACCOUNTS
PAYABLE

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PAGE 4 OF 13
JANUARY INVOICES

Total Cost of Gas \$ ~~2,295,784.05~~
Sales Tax (4%) \$ 0.00

Total Amount Due this Invoice \$ ~~2,295,784.05~~

Adjusted Amount Due # 2,295,529.24

For information contact Craig Brown at (713) 653-6211

Fax: (713) 653-6290

SE

Citrus Trading Corp.

An **ENRON/SONAT** Affiliate

INVOICE INFORMATION	CONTRACT INFORMATION	CUSTOMER INFORMATION	PAYMENT INFORMATION
INVOICE NUMBER: G-9701-2878 INVOICE DATE: FEBRUARY 10, 1997 DUE DATE: FEBRUARY 20, 1997	CONTRACT NO: 370-68756-306 CONTRACT DATE: APRIL 1, 1996 VOLUME BASIS: MMBTU 14.73 DRY	PEOPLES GAS SYSTEM, INC. ATTN: ED ELLIOTT 111 MADISON ST PO BOX 2562 TAMPA, FL 33601-2562	VIA WIRE TRANSFER: 2-20-97 NATIONS BANK OF TEXAS (DALLAS) CITRUS TRADING CORP. 3750494468 - 111000012 (713)853-7798

Fax #: (813) 272-0325 FOR FURTHER INFORMATION CALL: BOB MAYO @ (713) 853-5826 FAX # (713) 646-8420

DELIVERY POINT				DATES		VOLUMES				PRICE		DOLLARS		
FACILITY	PIPE 1/METER	PIPE2/METER	DESCRIPTION	START	END	TIER	TIER VOL	PER	MMBTU	INDEX	ADJUSTMENTS	FINAL	AMOUNT	TAX

TO INVOICE YOU FOR NATURAL GAS SALES:

17926	FGT/61459		MATAGORDA IS 703	01/01/1997	01/31/1997		117,238		117,713				\$3.88000	\$456,726.44
TOTAL DUE CITRUS TRADING CORP.													<u>117,713</u>	<u>\$456,726.44</u>

456,823.44

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PAGE 5 OF 13
 JANUARY INVOICES

Legend: * = Value not included in final totals. (E) = Estimate price. Tier Volumes: D = Daily, M = Monthly.

Citrus Trading Corp.

An **ENRON/SONAT** Affiliate

PAGE 1

INVOICE INFORMATION		CONTRACT INFORMATION		CUSTOMER INFORMATION			PAYMENT INFORMATION							
INVOICE NUMBER: G-9701-2877		CONTRACT NO: 370-68756-305		PEOPLES GAS SYSTEM, INC.			VIA WIRE TRANSFER: 2-20-97							
INVOICE DATE: FEBRUARY 10, 1997		CONTRACT DATE: FEBRUARY 15, 1995		ATTN: ED ELLIOTT			NATIONS BANK OF TEXAS (DALLAS)							
DUE DATE: FEBRUARY 20, 1997		VOLUME BASIS: MMBTU 14.73 DRY		111 MADISON ST			CITRUS TRADING CORP.							
				PO BOX 2562			3750494468 - 111000012							
				TAMPA, FL 33601-2562			(713)853-7798							
Fax #: (813) 272-0325		FOR FURTHER INFORMATION CALL: BOB MAYO @ (713) 853-5826 FAX # (713) 646-8420												
DELIVERY POINT		DATES		VOLUMES			PRICE		DOLLARS					
FACILITY	PIPE 1/METER	PIPE 2/METER	DESCRIPTION	START	END	TIER	TIER VOL	PER	MMBTU	INDEX	ADJUSTMENTS	FINAL	AMOUNT	TAX

TO INVOICE YOU FOR NATURAL GAS SALES:

59963	FGT/99278		ORLANDO TURNPIKE										217,210.0	2.20	\$ 477,862.00
				01/01/1997	01/31/1997								218,552	\$2.20000	\$463,214.48
TOTAL DUE CITRUS TRADING CORP.													<u>218,552</u>		<u>\$463,214.48</u>

Adjustment (1) 34,548.62

(1) Adjusted amount due Citrus Trading Corp. (See attached)

\$ 512,410.62

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

COPY

PAGE 8 OF 13
JANUARY INVOICES

Legend: * = Value not included in final totals. (E) = Estimate price. Tier Volumes: D = Daily, M = Monthly.



Coral Energy Resources, L.P.
 909 Fannin, Suite 700
 Houston, Texas 77010
 Main No. 713/767-5400
 Accounting Fax 713/767-5445

EOPLES GAS SYSTEM, INC.
 11 Madison Street
 ttn: Todd Davis
 ampa, FL 33601

Invoice

Invoice No: CER-I-199701-0173
 Contract Number: 010-NG-SS-03213
 GMS Contract Number: S-PEOPLES-S-01
 Customer ID: PEOPLES
 Invoice Date: 02/07/1997
 Due Date: 02/25/1997

Payment Due in U.S. Dollars

Prod. Month	Pipeline	Meter/Pool #	Description	Quantity	Unit	Avg. Price*	Amount Due
1/1997	FL GAS TR	0062134	MOBIL PLANT-MOBILE BAY	30,013 ✓	Dth	\$3.9500 ✓	\$118,551.35
				30,013			\$118,551.35 Totals
1/1997	TRANSCO PL	6910	YELLOWHAMMERSHELL - FAIRWAY	209,980 ✓	Dth	\$3.9500 ✓	\$829,421.00
				209,980			\$829,421.00 Totals
	Other Cost:	Demand		232,500 ✓		\$0.0800 ✓	\$18,600.00
							\$18,600.00 Totals

Recap:

Commodity Total \$947,972.35
 Other Cost Total \$18,600.00

(* = Average Price is rounded)

Net Amount Due in U.S. \$ \$966,572.35 ✓

PAGE 7 OF 13
 JANUARY INVOICES

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

2-25-97
 Please Wire Amount To:
 NationsBank
 Dallas, TX
 Account#: 3750770027
 ABA# 111000012

Please Fax Payment Detail To:
 Accounts Receivable Department
 Fax 713/767-5445

Please Direct any Questions to:
 Andy Tyler at (713) 767-5446
 Fax Payment Detail to:
 Andre Greer at (713) 767-5445



INVOICE

KOCH ENERGY TRADING, INC.

PEOPLES GAS SYSTEM INC
PO BOX 2562
TAMPA FL 33601-2562

COPY

Date: 2/5/97
Due Date: 2/25/97

Invoice No: 9702568

260-110-001-00- 54302 -9702568-139

January 1997 Gas Volumes

	MMBTU	Price	Dollar Amount
ARNAUDVILLE (UGPL TO FLORIDA GAS)	63,840 ✓	4.1350 ✓	\$263,978.40 ✓
ARNAUDVILLE (UGPL TO FLORIDA GAS)	218,880 ✓	4.1350 ✓	\$905,068.80 ✓
MONTPELIER (UGPL TO FLORIDA GAS)	3,500 ✓	3.4800 3.6870	\$12,180.00 12,904.50
MONTPELIER (UGPL TO FLORIDA GAS)	90,515 ✓	3.8540 3.6870	\$348,845.45 333,728.81
MONTPELIER (UGPL TO FLORIDA GAS)	14,500 ✓	3.0107 3.6870	\$43,655.00 53,461.09
MONTPELIER (UGPL TO FLORIDA GAS)		108,515 @ .065 (demand)	= \$7,053.48 ✓

Amount Due

391,235 ✓

\$1,580,781.13

\$1,576,195.08

RECEIVED

01-90-000-232-02 FEB 10 1997
ACCOUNTS PAYABLE

For questions regarding this invoice contact:

Name: Patricia Merritt
Voice#: (713) 229-4689
Fax your support to:
Fax#: (713) 229-5959

For Payment by Check:

Koch Energy Trading, Inc.
P.O. Box 730253
Dallas, Texas 75373-0253

For Payment by Wire Transfer: 2-25-97

First National Bank Chicago
ABA #071000013
Chicago, Illinois
Koch Energy Trading, Inc.
A/C 51-39058

Please reference invoice number on remittance.



MIDCON GAS SERVICES CORP.

BILL TO:

PEOPLES GAS SYSTEM, INC.
ATTN: MR. ED ELLIOTT
P. O. BOX 2562
TAMPA, FL 33601-2562

FAX: () -

COPY

Invoice Number: 0547363
Billing Period: Jan-97
Invoice Date: February 7, 1997
Due Date: February 22, 1997
Payment Method: Wire
Terms:

Contract: 54-050670 -				MMBtu	MMBtu			
Delivery Period	Pipeline	Point Name	Item Ref	Start Date	End Date	Quantity	Unit Price	Amount

Description: Commodity Charges

Jan-97

NGPL

FLA GAS/NGPL JEFFERSON

1 01/01 01/31

35,340

\$4.01500

\$141,890.10

Jan-97 Commodity Charges Total: 35,340

\$141,890.10

Contract Total:

\$141,890.10

Invoice Total: (US\$)

\$141,890.10

If your payment is different from the amount invoiced, please fax support to Valerie Ewing at (713)964-5781.

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

PAGE 9 OF 13
JANUARY INVOICES

Wire Transfer

REMIT TO: 2-21-97

MIDCON GAS SERVICES CORP.
CITIBANK, N.A.
ABA #021000089
ACCOUNT #4067-6152

Questions regarding this invoice should be directed to:
Gas Sales Accounting (800) 699-6761
Support for your payment should be faxed to:
(713) 964-5781



NATURAL GAS CLEARINGHOUSE

An NCC Company • Excellence In Energy Services

13430 NORTHWEST FREEWAY
SUITE 1200
HOUSTON, TEXAS 77040
PHONE: 713/507-6410
FAX: 713/507-3787

INVOICE NO.: 101135-00

INVOICE DATE: 02-04-97

CONTRACT NO.: 9411321

CLIENT CONTACT: JWC

TERMS: Net Due On or Before 02-20-97

Volumes: MMBTUs
Prices : US Dollars

COPY

PEOPLES GAS SYSTEM, INC.
P.O. BOX 2562
111 MADISON ST
TAMPA FL 33601
MR. ED ELLIOT
(813)-272-0058
#3608100

REMITTANCE COPY

Table with 4 columns: DESCRIPTION, QUANTITY (MMBTU), RATE, AMOUNT. Includes rows for gas volumes, reservation fees, and a total invoice amount of 1,814,877.95.

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

Handwritten signature



COPY

Mobil

PEOPLES GAS SYSTEM, INC.
ATTN: ED ELLIOTT
111 MADISON STREET
P. O. BOX 2562
TAMPA, FL 33601

Invoice No: SR97010409
Customer No: 0000007355
Customer Fax: (813) 272-0063

Payment by wire transfer: 2-25-97
PANENERGY TRADING & MARKET SERVICES
CHASE MANHATTAN BANK
NEW YORK, NY
ABA # 021000021
Account # 910-2-771269

Invoice Date: February 6, 1997
Payment Terms: Due February 25, 1997
unless otherwise provided in effective contract

Remit by check to:
PANENERGY TRADING & MARKET SERVICES
P. O. BOX 201204
HOUSTON, TX 77216-1204

Invoice for Natural Gas for
FLORIDA GAS TRANSMISSION COMPANY Nom deliveries.

Prod Date	Transport Contract	Sales Point	Description	Price	MMBTU Volume	Amount Due
1/97	A-BTB-FGT	611	FGT Mops Refugio Tivoli	3.9925	80,600	321,795.50
** Invoice Totals					80,600	\$321,795.50

- ** If paying by check, please send remittance information with payment.
- ** If paying by wire transfer, please fax remittance information to the attention of Accounts Receivable at (713) 260-1825 or mail to the address shown on the letterhead.
- ** Please refer to this invoice with your payment.
- ** Any questions about this invoice, please contact James Goerig at telephone (713) 260-8548

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



Mobil

COPY

PEOPLES GAS SYSTEM, INC.
ATTN: ED ELLIOTT
111 MADISON STREET
P. O. BOX 2562
TAMPA, FL 33601

Invoice No: SR97010410
Customer No: 0000007355
Customer Fax: (813) 272-0063

Payment by wire transfer: 2-25-97
PANENERGY TRADING & MARKET SERVICES
CHASE MANHATTAN BANK
NEW YORK, NY
ABA # 021000021
Account # 910-2-771269

Invoice Date: February 6, 1997
Payment Terms: Due February 25, 1997
unless otherwise provided in effective contract

Remit by check to:
PANENERGY TRADING & MARKET SERVICES
P. O. BOX 201204
HOUSTON, TX 77216-1204

Invoice for Natural Gas for
FLORIDA GAS TRANSMISSION COMPANY Nom deliveries.

Prod Date	Transport Contract	Sales Point	Description	Price	MMBTU Volume	Amount Due
1/97	5430	25309	Pooling/Zone 3 CS #11	3.95 (circled) 3.9600	225,000 ✓	888,750.00 891,000.00
1/97	A-BTB-FGT	57391	FGT/NGPL-Vermilion	4.1000 ✓	83,700 ✓	343,170.00
1/97	5430	25306	Pooling/Zone 1 CS #7	3.0000 ✓	16,000 ✓	48,000.00
1/97	5430	25412	Pooling/Zone 2 CS #8	3.1000 ✓	50,000 ✓	155,000.00
** Invoice Totals					374,700	\$1,437,170.00

\$1,434,920.00

** If paying by check, please send remittance information with payment.
** If paying by wire transfer, please fax remittance information to the attention of Accounts Receivable at (713) 260-1825 or mail to the address shown on the letterhead.

** Please refer to this invoice with your payment.

** Any questions about this invoice, please contact James Goerig at telephone (713) 260-8548

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

To:
Peoples Gas System Inc.
111 Madison Street
P.O. Box 2562
Tampa, FL 33601-2562

Customer #: 1492
Invoice #: 21246
Invoice Date: 02/12/97
Amount Due: \$242,807.19

Remittance Addresses:
Wire: 2-21-97
EPEC Marketing Company
Bank of America, Chicago IL
Acct #: 77-12626
ABA: 071000039
Check:
EPEC Marketing Company
File # 91701
P.O. Box 105371
Atlanta, GA 30348-5371

PAYMENT TERMS: NET 10 DAYS **BY WIRE PAYMENT**

CONTRACT	CUST K#	CHARGE TYPE	PIPELINE	POINT OF SALE	FLOW DAYS	VOLUME	PRICE	AMOUNT
----------	---------	-------------	----------	---------------	-----------	--------	-------	--------

Month of Flow: 01/97

Type of Service: Firm Gas Sale

16785		Daily Demand			1-31	61,783	0.030000	\$1,853.49
16785		Commodity (Deal)	FGT	0008576 MAGNET WITHERS FGT HPL	1-31	61,783	3.900000	\$240,953.70

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COPY

PAGE 13 OF 13
JANUARY INVOICES

<p>Contact Don Terry Ph: (713) 757-4568 Fax: (713) 757-2108</p>	<p>TOTAL AMOUNT DUE \$242,807.19</p>
<p>Comments: Thank you.</p>	

Line #

1 SEMINOLE GAS MARKETING
2 P.O. BOX 2563
3 BIRMINGHAM, ALABAMA 35202-2563

Jan. 1997
INVOICE

Line #

4 February 13, 1997
5

INVOICE NO. 01-883.40-97
ACCOUNT NO. 11300 01 VP2908 142

PLEASE WIRE TRANSFER PAYMENT TO:

2-24-97

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

SEMINOLE GAS MARKETING
AMSOUTH BANK BIRMINGHAM AL.
ABA 062000019
ACCOUNT NO. 30313104

=====

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

COMMODITY DETAIL	W/H		
<u>RATE PERIOD</u>	<u>THERMS</u>	<u>RATE</u>	<u>AMOUNT</u>
10 01/01/97 - 01/31/97	6,934,760	\$0.40055	\$2,777,738.25
11 Total Commodity	6,934,760	\$0.40055	\$2,777,738.25

TRANSPORT DETAIL			
<u>AGREEMENT</u>	<u>MMBTU/MCF</u>	<u>RATE</u>	<u>AMOUNT</u>
12 848510 Peoples SNG Inter Com.	0 mmbtu	\$0.2424	\$0.00
13 830087 Peoples So Ga Inter Com.	6,067 mmbtu	\$0.2146	\$1,301.92
14 864340 & 864350 SNG Firm Com.	705,442 mmbtu	\$0.0364	\$25,644.28
15 864340 & 864350 SNG Firm Dem.	35,992 dth	\$8.8800	\$319,608.96
16 831200 & 831210 So Ga Firm Com.	821,609 mmbtu	\$0.0211	\$17,347.77
17 831200 & 831210 So Ga Firm Dem.	35,700 mcf	\$5.8290	\$208,095.06
18 864350 SNG GSR Volumetric	392,280 mmbtu	\$0.0074	\$2,902.87

Credits:

19 SNG Brokered Capacity	(\$69,204.07)
20 So. Ga. Brokered Capacity	(\$24,245.62)
21 Sonat Marketing-Occidental Chemical Buy/Sale Credit	(\$24,808.07)

22 Total Transport # 01-90-000-232-02-000 \$456,643.10

23 TOTAL AMOUNT DUE \$3,234,381.35

24 LESS AMOUNT SHOWN IN JAN '97 P&A FILING \$ 3,266,453.25
PAYMENT DUE WITHIN 10 DAYS OF INVOICE RECEIPT. DELINQUENT PAYMENTS
ARE SUBJECT TO INTEREST CALCULATED AT THE PRIME RATE IN EFFECT FOR
CHASE MANHATTAN BANK (NA) FROM DATE DUE UNTIL DATE OF PAYMENT.

25 ADJUSTMENT THIS FILING

\$ 32,071.90

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

DATE	02/28/97	CUSTOMER: PEOPLES GAS SYSTEM, INC. ATTN: ED ELLIOTT POST OFFICE BOX 2562 TAMPA, FL 33601-2562	Please reference this invoice no. on your remittance and wire to: Wire Transfer 3-10-97 Florida Gas Transmission Company Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012
DUE	03/10/97		
INVOICE NO.	15647 15646		
TOTAL AMOUNT DUE	\$226,475.22 \$2,580.67		

CONTRACT 5047 SHIPPER: PEOPLES GAS SYSTEM, INC. CUSTOMER NO. 4120 PLEASE CONTACT RACHEL CADY
 AT (713)853-7566 WITH ANY QUESTIONS REGARDING THIS INVOICE
 TYPE: FIRM TRANSPORTATION OR CODE LIST

POI NO.	RECEIPTS NAME	DELIVERIES POI NO.	NAME	PROD MONTH	TC	RC	RATES			VOLUMES MMBTU DRY	AMOUNT
							BASE	SURCHARGES	DISC NET		
	Usage Charge - No Notice For JACKSONVILLE			01/97	A	COM	0.0259	0.0370	0.0629	284,133	\$17,871.97
	Usage Charge	16102	PALM BEACH PEOPLES GAS	01/97	A	COM	0.0259	0.0370	0.0629	2,720	\$171.09
	Usage Charge	16110	PGS-COCONUT CREEK	01/97	A	COM	0.0259	0.0370	0.0629	176,915	\$11,127.95
	Usage Charge	16112	PGS-PLANTATION	01/97	A	COM	0.0259	0.0370	0.0629	89,773	\$5,646.72
	Usage Charge	16113	PGS-DANIA	01/97	A	COM	0.0259	0.0370	0.0629	243,320	\$15,304.83
	Usage Charge	16115	PGS-NORTH MIAMI	01/97	A	COM	0.0259	0.0370	0.0629	425,918	\$26,790.24
	Usage Charge	16119	PGS-MIAMI	01/97	A	COM	0.0259	0.0370	0.0629	187,976	\$11,823.69
	Usage Charge	16121	PGS-MIAMI BEACH	01/97	A	COM	0.0259	0.0370	0.0629	233,064	\$14,659.73
	Usage Charge	16149	PGS-CECIL FIELD	01/97	A	COM	0.0259	0.0370	0.0629	17,922	\$1,127.29
	Usage Charge	16150	PGS-CEDAR HILLS	01/97	A	COM	0.0259	0.0370	0.0629	29,211	\$1,837.37
	Usage Charge	16151	PGS-JACKSONVILLE	01/97	A	COM	0.0259	0.0370	0.0629	307,940	\$19,369.43
	Usage Charge	16159	PGS-DAYTONA BEACH	01/97	A	COM	0.0259	0.0370	0.0629	16,715	\$1,051.37
	Usage Charge	16190	PGS-FROSTPROOF	01/97	A	COM	0.0259	0.0370	0.0629	5,296	\$333.12
	Usage Charge	16191	PGS-AVON PARK	01/97	A	COM	0.0259	0.0370	0.0629	946	\$59.50
	Usage Charge	16198	PGS-LAKELAND NORTH	01/97	A	COM	0.0259	0.0370	0.0629	622,279	\$39,141.35
	Usage Charge	16200	PGS-BRANDON	01/97	A	COM	0.0259	0.0370	0.0629	1,113	\$70.01
	Usage Charge	16201	PGS-TAMPA SOUTH	01/97	A	COM	0.0259	0.0370	0.0629	16,400	\$1,031.56
	Usage Charge	16202	PGS-TAMPA EAST	01/97	A	COM	0.0259	0.0370	0.0629	60,126	\$3,781.93
	Usage Charge	16203	PGS-TAMPA NORTH	01/97	A	COM	0.0259	0.0370	0.0629	25,076	\$1,577.28
	Usage Charge	16207	PGS-ST PETERSBURG NORTH	01/97	A	COM	0.0259	0.0370	0.0629	31,466	\$1,979.21
	Usage Charge	16208	PGS-ST PETERSBURG	01/97	A	COM	0.0259	0.0370	0.0629	242,109	\$15,228.66
	Usage Charge	16209	PGS-TAMPA WEST	01/97	A	COM	0.0259	0.0370	0.0629	26,474	\$1,665.21

COPY

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



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

DATE	02/28/97	CUSTOMER: PEOPLES GAS SYSTEM, INC. ATTN: ED ELLIOTT POST OFFICE BOX 2562 TAMPA, FL 33601-2562	Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank, Dallas, TX Account # 3750354511 ABA # 111000012
DUE	03/10/97		
INVOICE NO.	15647		
TOTAL AMOUNT DUE	\$220,375.22		

CONTRACT	5047	SHIPPER: PEOPLES GAS SYSTEM, INC.	CUSTOMER NO. 4120	PLEASE CONTACT RACHEL CADY AT (713)853-7566 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
		TYPE: FIRM TRANSPORTATION		

POI NO.	RECEIPTS NAME	DELIVERIES		PROD MONTH	TC	RC	RATES				VOLUMES MMBTU DRY	AMOUNT
		POI NO.	NAME				BASE	SURCHARGES	DTSC	NET		
	Usage Charge	28712	PGS-OSCEDLA COUNTY	01/97	A	COM	0.0259	0.0370		0.0629	40	\$2.52
	Usage Charge	58913	PGS LAKE MURPHY	01/97	A	COM	0.0259	0.0370		0.0629	615,670	\$38,725.64
	Usage Charge	59963	ORLANDO TURNPIKE	01/97	A	COM	0.0259	0.0370		0.0629	233,251	\$14,671.49
	Volumetric Relinquishment - Credit - Acq ctrc 5662, Acq poi 16208			01/97	A	VGR		0.0085		0.0085	(43,481)	(\$369.59)
	Volumetric Relinquishment - Credit - Acq ctrc 5662, Acq poi 16208			01/97	A	VOL	0.3200	0.0600		0.3800	(43,481)	(\$16,522.78)
	Volumetric Relinquishment - Credit - Acq ctrc 5649, Acq poi 16208			01/97	A	VOL	0.3639	0.0685		0.4324	(12,028)	(\$5,200.91)
	Draft Order			01/97	A	UDF	0.0259	0.0370		0.0629	(41,028)	(\$2,580.66)
TOTAL FOR CONTRACT 5047 FOR MONTH OF 01/97.											3,854,825	\$220,375.22

Replaced invoice#15462 to correct no notice quantity. RCady

*** END OF INVOICE 15647 ***

COPY

PAGE 3 OF 5
PRIOR MONTH ADJ.

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

DATE	02/28/97	CUSTOMER: PEOPLES GAS SYSTEM, INC. ATTN: ED ELLIOTT POST OFFICE BOX 2562 TAMPA, FL 33601-2562	Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012
DUE	03/10/97		
INVOICE NO.	15646		
TOTAL AMOUNT DUE	(\$217,794.55)		

CONTRACT 5047 SHIPPER: PEOPLES GAS SYSTEM, INC. CUSTOMER NO. 4120 PLEASE CONTACT RACHEL CADY
 AT (713)853-7566 WITH ANY QUESTIONS REGARDING THIS INVOICE
 TYPE: FIRM TRANSPORTATION DR CODE LIST

POI NO.	RECEIPTS NAME	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES MMBTU DRY	AMOUNT	
		POI NO.	NAME				BASE	SURCHARGES	DISC			NET
	Usage Charge - No Notice For JACKSONVILLE			01/97	A	COM	0.0259	0.0370		0.0629	(243,105)	(\$15,291.30)
	Usage Charge	16102	PALM BEACH PEOPLES GAS	01/97	A	COM	0.0259	0.0370		0.0629	(2,720)	(\$171.09)
	Usage Charge	16110	PGS-COCONUT CREEK	01/97	A	COM	0.0259	0.0370		0.0629	(176,915)	(\$11,127.95)
	Usage Charge	16112	PGS-PLANTATION	01/97	A	COM	0.0259	0.0370		0.0629	(89,773)	(\$5,646.72)
	Usage Charge	16113	PGS-DANIA	01/97	A	COM	0.0259	0.0370		0.0629	(243,320)	(\$15,304.83)
	Usage Charge	16115	PGS-NORTH MIAMI	01/97	A	COM	0.0259	0.0370		0.0629	(425,918)	(\$26,790.24)
	Usage Charge	16119	PGS-MIAMI	01/97	A	COM	0.0259	0.0370		0.0629	(187,976)	(\$11,823.69)
	Usage Charge	16121	PGS-MIAMI BEACH	01/97	A	COM	0.0259	0.0370		0.0629	(233,064)	(\$14,659.73)
	Usage Charge	16149	PGS-CECIL FIELD	01/97	A	COM	0.0259	0.0370		0.0629	(17,922)	(\$1,127.29)
	Usage Charge	16150	PGS-CEDAR HILLS	01/97	A	COM	0.0259	0.0370		0.0629	(29,211)	(\$1,837.37)
	Usage Charge	16151	PGS-JACKSONVILLE	01/97	A	COM	0.0259	0.0370		0.0629	(307,940)	(\$19,369.43)
	Usage Charge	16159	PGS-DAYTONA BEACH	01/97	A	COM	0.0259	0.0370		0.0629	(16,715)	(\$1,051.37)
	Usage Charge	16190	PGS-FROSTPROOF	01/97	A	COM	0.0259	0.0370		0.0629	(5,296)	(\$333.12)
	Usage Charge	16191	PGS-AVON PARK	01/97	A	COM	0.0259	0.0370		0.0629	(946)	(\$59.50)
	Usage Charge	16198	PGS-LAKELAND NORTH	01/97	A	COM	0.0259	0.0370		0.0629	(622,279)	(\$39,141.35)
	Usage Charge	16200	PGS-BRANDON	01/97	A	COM	0.0259	0.0370		0.0629	(1,113)	(\$70.01)
	Usage Charge	16201	PGS-TAMPA SOUTH	01/97	A	COM	0.0259	0.0370		0.0629	(16,400)	(\$1,031.56)
	Usage Charge	16202	PGS-TAMPA EAST	01/97	A	COM	0.0259	0.0370		0.0629	(60,126)	(\$3,781.93)
	Usage Charge	16203	PGS-TAMPA NORTH	01/97	A	COM	0.0259	0.0370		0.0629	(25,076)	(\$1,577.28)
	Usage Charge	16207	PGS-ST PETERSBURG NORTH	01/97	A	COM	0.0259	0.0370		0.0629	(31,466)	(\$1,979.21)
	Usage Charge	16208	PGS-ST PETERSBURG	01/97	A	COM	0.0259	0.0370		0.0629	(242,109)	(\$15,228.66)
	Usage Charge	16209	PGS-TAMPA WEST	01/97	A	COM	0.0259	0.0370		0.0629	(26,474)	(\$1,665.21)

COPY

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

DATE	02/28/97	CUSTOMER: PEOPLES GAS SYSTEM, INC. ATTN: ED ELLIOTT POST OFFICE BOX 2562 TAMPA, FL 33601-2562	Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012
DUE	03/10/97		
INVOICE NO.	15646		
TOTAL AMOUNT DUE	(\$217,794.55)		

CONTRACT	5047	SHIPPER: PEOPLES GAS SYSTEM, INC.	CUSTOMER NO. 4120	PLEASE CONTACT RACHEL CADY AT (713)853-7566 WITH ANY QUESTIONS REGARDING THIS INVOICE DR CODE LIST
		TYPE: FIRM TRANSPORTATION		

POI NO.	RECEIPTS NAME	DELIVERIES		PROD MONTH	TC	RC	RATES				VOLUMES MMBTU DRY	AMOUNT
		POI NO.	NAME				BASE	SURCHARGES	DISC	NET		
	Usage Charge	28712	PGS-OSCEOLA COUNTY	01/97	A	COM	0.0259	0.0370		0.0629	(40)	(\$2.52)
	Usage Charge	58913	PGS LAKE MURPHY	01/97	A	COM	0.0259	0.0370		0.0629	(615,670)	(\$38,725.64)
	Usage Charge	59963	ORLANDO TURNPIKE	01/97	A	COM	0.0259	0.0370		0.0629	(233,251)	(\$14,671.49)
	Volumetric Relinquishment - Credit - Acq ctrc 5662, Acq poi 16208			01/97	A	VGR		0.0085		0.0085	43,481	\$369.59
	Volumetric Relinquishment - Credit - Acq ctrc 5662, Acq poi 16208			01/97	A	VOL	0.3200	0.0600		0.3800	43,481	\$16,522.78
	Volumetric Relinquishment - Credit - Acq ctrc 5649, Acq poi 16208			01/97	A	VOL	0.3639	0.0685		0.4324	12,028	\$5,200.91
	Draft Order			01/97	A	UDF	0.0259	0.0370		0.0629	41,028	\$2,580.66
TOTAL FOR CONTRACT 5047 FOR MONTH OF 01/97.											(3,813,797)	(\$217,794.55)

Reversed invoice#15462. RCady

*** END OF INVOICE 15646 ***

COPY



Florida Gas Transmission Company

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

February 14, 1997

To: Shippers Transporting Volumes on Florida Gas Transmission (FGT) During the Period June, 1995 through November, 1995

Enclosed herewith is a check representing your allocated portion of revenues derived from FGT's monthly balancing provisions which exceeded FGT's cost of maintaining a reasonable system balance for the service period from June, 1995 through November, 1995. This refund is made in accordance with FGT's filing in Docket No. RP96-286-000 and the Federal Energy Regulatory Commission's ("FERC") Order issued December 27, 1996 (attached). Pursuant to provisions in FGT's tariff and in FERC orders, FGT is making these refunds to the shippers of record unless a shipper has specifically requested in writing that the refunds be made to a third party.

FGT is refunding a total amount to all shippers of \$205,867.48 which includes \$195,392.72 of principal and \$10,474.76 of interest which accrued between June 27, 1996 and February 14, 1997 (attachment A). Pursuant to the June 27 filing as approved by the December 27 Order, the total amount was allocated to all shippers on a pro rata basis based on volumes transported during the period from June, 1995 through November, 1995 (attached Schedule B).

If you have any questions, please call Blair Lichtenwalter at (713) 853-7367 or the undersigned at (713) 853-6868.

Sincerely,

W. Teb Lokey
Director, Rates and Tariffs

FLORIDA GAS TRANSMISSION CO
P.O. BOX 1188
HOUSTON, TEXAS 77251-1188



02/10/97

0001605 SD

T 6027

EMSA3

PG 1 OF 1

PEOPLES GAS SYSTEM INC
ATTN: ED ELLIOTT
P O BOX 2562
TAMPA, FL
33601-2562

VENDOR NO. 004120
REMITTANCE STATEMENT

VOUCHER NO.	INVOICE DATE	INVOICE NUMBER	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
3702000020	02/06/97	15339		15,192.96	0.00	15,192.96
			0197 SHIPPER REFUND 0695-1195			
						TOTAL 15,192.96



SPECIAL INSTRUCTIONS:
MAIL CHECK TO ALMA GREEN EB3920C X5832

DETACH AND RETAIN THIS STUB FOR YOUR RECORDS.

CHECK # 0625000493 ATTACHED BELOW



FLORIDA GAS TRANSMISSION CO
P.O. BOX 1188
HOUSTON, TEXAS 77251-1188

52-20
311

No. 0625000493

02/10/97

PAY TO THE ORDER OF
PEOPLES GAS SYSTEM INC
ATTN: ED ELLIOTT
P O BOX 2562
TAMPA, FL
33601-2562

SSSSSSSSSS15,192.96
NOT VALID AFTER 90 DAYS

Fifteen Thousand One Hundred Ninety Two and 96/100 Dollars

William D. Hatlum
AUTHORIZED SIGNATURE

CITIBANK DELAWARE, A SUBSIDIARY OF CITICORP
ONE PENN'S WAY, NEW CASTLE, DE 19720

PAGE 2 OF 4
PIPELINE REFUNDS

⑈0625000493⑈ ⑈03100209⑈ 3910485⑈

South Georgia Natural Gas Company
Post Office Box 2563
Birmingham AL 35202 2563
205 325 7410

SOUTH GEORGIA NATURAL GAS

November 22, 1996

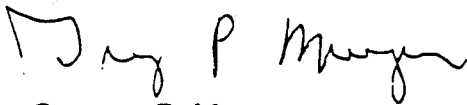
Peoples Gas System, Inc.
c/o Seminole Gas Marketing Company
P. O. Box 2563
Birmingham, Alabama 35202

RE: South Georgia TOP Refunds

On November 8, 1996, South Georgia filed a tariff revision with the Federal Energy Regulatory Commission to retroactively remove its volumetric take-or-pay surcharge. It was also stated in that filing that South Georgia would refund any over-collections that might have occurred prior to removing this surcharge. Attached is your refund check for the amount of \$319.03. South Georgia will, in accordance with Section 154.504 of the Commission's regulations, file a detailed refund report no later than December 21, 1996.

Any inquiries should be made to Tina Hardy at (205) 325-3668 or Darryl Outlaw at (205) 325-7421.

Sincerely,



Gregory P. Meyers
President

Remittance Advice Retain for Your Records

SOUTH GEORGIA NATURAL GAS COMPANY
Birmingham AL

Check No.	Vendor No.	Inv. Date	Vendor Invoice No.	Invoice Amount	Deductions	Balance Payable
451121	TLP P2905	REFUND-PEOPLE 00-00-00	PEOPLE GAS SYSTEM INC SP2905000001	319.03		319.03
				319.03		319.03

12/86

Check Number
451121

From SOUTH GEORGIA NATURAL GAS COMPANY
PO Box 2563
Birmingham, AL 35202 2563

Trust Company Bank 64-12
Atlanta GA or 611
Trust Company Bank
of Cobb County, N.A.

Vendor No.
P2905

Pay to the Order of
PEOPLES GAS SYSTEM, INC.
ATTN: ED ELLIOTT
P. O. BOX 2562
TAMPA, FL 33601-2562

Date
11 22 96



Dollars/Cents
*****319.03

Exactly
THREE HUNDRED NINETEEN DOLLARS-----03 CENTS

Authorized Signature

⑈0451121⑈ ⑆061101249⑆ 8800596531⑈

Disburser's Account
VOID a
one year



Peoples Gas

Invoice

Line #

1 Florida Power Corp. Statement Date: 03/05/97
2 P.O. Box 14042
3 St. Petersburg, FL 33733
4 Attention: Jason McGuire

Invoice for imbalance gas sale for the month of February 1997

Delivered	Volume (in MMBtu's)	Price	Amount Due
5 02/25/97 - 02/28/97	160,000	\$2.0500	<u>\$328,000.00</u>
6 Total Amount Due Payable Upon Receipt			<u>\$328,000.00</u>

SEND REMITTANCE TO: PEOPLES GAS SYSTEM, INC.
Post Office Box 2562
Tampa, FL 33601-9990
ATTN: TREASURY DEPT.

Please contact Greg Capone at (813) 272-0055 with any questions regarding this invoice.



Peoples Gas

Invoice

Line #

1 Florida Power and Light Co.
2 Fuel Management Department
3 9250 West Flagler St.
4 Miami, FL 33174
5 Attention: Bill Swift

Statement Date: 03/05/97

Invoice for imbalance gas sale for the month of February 1997

6	Delivered	Volume (in MMbtu's)	Price	Amount Due
7	02/24/97	30,000	\$2.0000	<u>\$60,000.00</u>
8	Total Amount Due Payable Upon Receipt			<u><u>\$60,000.00</u></u>

SEND REMITTANCE TO: PEOPLES GAS SYSTEM, INC.
Post Office Box 2562
Tampa, FL 33601-9990
ATTN: TREASURY DEPT.

Please contact Greg Capone at (813) 272-0055 with any questions regarding this invoice.



STATEMENT OF RESOLUTION OF MONTHLY OPERATIONAL
IMBALANCE AMOUNT FOR JANUARY 1997

CNB/Olympic Gas Services
14 East University Ave., Suite #213
Gainesville, FL 32601
Attention: Mr. Richard Blaser

Statement Date: 20-Feb-97
Due Date: 28-Feb-97

RE: Firm Transportation Supplier Aggregation Service (Test) Program

	(In Therms)
Scheduled Quantity at City Gate	23,560.0
Less Fuel Shrinkage (.5%)	<u>117.8</u>
Scheduled Quantity at Burner Tip	23,442.2
Less Meter Read Volumes at Burner Tip	<u>15,988.0</u>
Imbalance For January 1997 Overtender/(Undertender)	<u><u>7,454.2</u></u>
Imbalance At Burner Tip	7,454.2
Imbalance At City Gate	7,491.7
Imbalance At Pipeline Receipt Point	7,720.9
Imbalance Level	31.80%

Fuel Charge	Zone 1 Rate	Factor	Imbalance	Amount
Commodity	0.35400	0.80	7,720.9	\$2,186.56
<u>Pipeline Charges</u>				
Reservation	0.00000		7,491.7	0.00
Usage	0.00629		7,491.7	47.12

Wire Transfer Per Attached Information 2-28-97

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

Total Due Supplier

\$2,233.68

For further information, please call Ed Elliott at (813)272-0058, FAX # (813)272-0325.



Peoples Gas

STATEMENT OF RESOLUTION OF MONTHLY OPERATIONAL IMBALANCE AMOUNT FOR JANUARY 1997

Texas-Ohio Gas, Inc.
800 Gessner, Suite #900
Houston, TX 77024
Attention: Rhonda Parker

Statement Date: 20-Feb-97
Due Date: 28-Feb-97

RE: Firm Transportation Supplier Aggregation Service (Test) Program

(In Therms)

Scheduled Quantity at City Gate 206,460.0
Less Fuel Shrinkage (.5%) 1,032.3

Scheduled Quantity at Burner Tip 205,427.7

Less Meter Read Volumes at Burner Tip 202,091.4

Imbalance For January 1997 3,336.3
Overtender/(Undertender)

Imbalance At Burner Tip 3,336.3
Imbalance At City Gate 3,353.1
Imbalance At Pipeline Receipt Point 3,455.7

Imbalance Level 1.62%

Fuel Charge	Zone 1 Rate	Factor	Imbalance	Amount
Commodity	0.35400	1.00	3,455.7	\$1,223.32
<u>Pipeline Charges</u>				
Reservation	0.00000		3,353.1	0.00
Usage	0.00629		3,353.1	21.09

Wire Transfer per Attached Information 2-28-97

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

Total Due Supplier

\$1,244.41

For further information, please call Ed Elliott at (813)272-0058. FAX # (813)272-0325.