

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

SCHEDULE A-1

FOR THE PERIOD OF:

APRIL 97 through MARCH 98

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COST OF GAS PURCHASED	CURRENT MONTH: APRIL 97				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
1 COMMODITY (Pipeline)	\$221,472	\$196,855	(\$24,617)	(12.51)	\$221,472	\$196,855	(\$24,617)	(12.51)
2 NO NOTICE SERVICE	\$24,930	\$49,860	\$24,930	50.00	\$24,930	\$49,860	\$24,930	50.00
3 SWING SERVICE	\$937,148	\$1,088,156	\$151,008	13.88	\$937,148	\$1,088,156	\$151,008	13.88
4 COMMODITY (Other)	\$4,094,825	\$4,147,159	\$52,334	1.26	\$4,094,825	\$4,147,159	\$52,334	1.26
5 DEMAND	\$3,558,125	\$3,489,166	(\$68,959)	(1.98)	\$3,558,125	\$3,489,166	(\$68,959)	(1.98)
6 OTHER	\$74,113	\$100,000	\$25,887	0.00	\$74,113	\$100,000	\$25,887	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	\$69,739	\$85,607	\$15,868	18.54	\$69,739	\$85,607	\$15,868	18.54
8 DEMAND	\$604,833	\$677,715	\$72,882	10.75	\$604,833	\$677,715	\$72,882	10.75
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)	\$8,236,042	\$8,307,875	\$71,833	0.86	\$8,236,042	\$8,307,875	\$71,833	0.86
12 NET UNBILLED	(\$293,720)	\$0	\$293,720	0.00	(\$293,720)	\$0	\$293,720	0.00
13 COMPANY USE	\$7,501	\$0	(\$7,501)	0.00	\$7,501	\$0	(\$7,501)	0.00
14 TOTAL THERM SALES	\$8,025,971	\$8,307,875	\$281,904	3.39	\$8,025,971	\$8,307,875	\$281,904	3.39

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FPSO-RECORDS/REPORTING

DOCUMENT NUMBER - DATE
5042 MAY 20 5

COMPANY: PEOPLES GAS SYSTEM, INC.

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

SCHEDULE A-1

FOR THE PERIOD OF:

APRIL 97 through MARCH 98

Page 2 of 3

THERMS PURCHASED	CURRENT MONTH: APRIL 97				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)	36,510,115	32,981,623	(3,528,492)	(10.70)	36,510,115	32,981,623	(3,528,492)	(10.70)
16 NO NOTICE SERVICE (Billing Determinants Only)	3,000,000	6,000,000	3,000,000	50.00	3,000,000	6,000,000	3,000,000	50.00
17 SWING SERVICE (Commodity)	4,555,290	5,850,300	1,295,010	22.14	4,555,290	5,850,300	1,295,010	22.14
18 COMMODITY (Other) (Commodity)	20,419,960	16,100,470	(4,319,490)	(26.83)	20,419,960	16,100,470	(4,319,490)	(26.83)
19 DEMAND (Billing Determinants Only)	53,072,484	63,506,424	10,433,940	16.43	53,072,484	63,506,424	10,433,940	16.43
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	10,948,090	12,552,300	1,604,210	12.78	10,948,090	12,552,300	1,604,210	12.78
22 DEMAND	13,126,390	14,730,600	1,604,210	10.89	13,126,390	14,730,600	1,604,210	10.89
23 OTHER	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (17+18-23)	24,975,250	21,950,770	(3,024,480)	(13.78)	24,975,250	21,950,770	(3,024,480)	(13.78)
25 NET UNBILLED	(787,121)	0	787,121	0.00	(787,121)	0	787,121	0.00
26 COMPANY USE	19,746	0	(19,746)	0.00	19,746	0	(19,746)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	22,469,935	21,950,770	(519,165)	(2.37)	22,469,935	21,950,770	(519,165)	(2.37)

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF:

APRIL 97 through MARCH 98

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CENTS PER THERM		CURRENT MONTH: APRIL 97				PERIOD TO DATE				
		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		
				AMOUNT	%			AMOUNT	%	
28	COMMODITY (Pipeline)	(1/15)	0.00607	0.00597	(0.00010)	(1.63)	0.00607	0.00597	(0.00010)	(1.63)
29	NO NOTICE SERVICE	(2/16)	0.00831	0.00831	0.00000	0.00	0.00831	0.00831	0.00000	0.00
30	SWING SERVICE	(3/17)	0.20573	0.18600	(0.01973)	(10.61)	0.20573	0.18600	(0.01973)	(10.61)
31	COMMODITY (Other)	(4/18)	0.20053	0.25758	0.05705	22.15	0.20053	0.25758	0.05705	22.15
32	DEMAND	(5/19)	0.06704	0.05494	(0.01210)	(22.02)	0.06704	0.05494	(0.01210)	(22.02)
33	OTHER	(6/20)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
LESS END-USE CONTRACT										
34	COMMODITY (Pipeline)	(7/21)	0.00637	0.00682	0.00045	6.60	0.00637	0.00682	0.00045	6.60
35	DEMAND	(8/22)	0.04608	0.04601	(0.00007)	(0.15)	0.04608	0.04601	(0.00007)	(0.15)
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)	0.32977	0.37848	0.04871	12.87	0.32977	0.37848	0.04871	12.87
38	NET UNBILLED	(12/25)	0.37316	0.00000	(0.37316)	0.00	0.37316	0.00000	(0.37316)	0.00
39	COMPANY USE	(13/26)	0.37987	0.00000	(0.37987)	0.00	0.37987	0.00000	(0.37987)	0.00
40	TOTAL COST OF THERMS SOLD	(11/27)	0.36654	0.37848	0.01194	3.16	0.36654	0.37848	0.01194	3.16
41	TRUE-UP	(E-4)	(0.00519)	(0.00519)	0.00000	0.00	(0.00519)	(0.00519)	0.00000	0.00
42	TOTAL COST OF GAS	(40+41)	0.36135	0.37329	0.01194	3.20	0.36135	0.37329	0.01194	3.20
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)	0.36270	0.37469	0.01199	3.20	0.36270	0.37469	0.01199	3.20
45	PGA FACTOR ROUNDED TO NEAREST .001		36.270	37.469	1.19864	3.20	36.270	37.469	1.19864	3.20

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

FOR THE PERIOD OF: APRIL 97 through MARCH 98
CURRENT MONTH: APRIL 1997

COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
1 Commodity Pipeline (FGT)	26,990,340	\$164,971	\$0.00611
2 Commodity Pipeline (SNG./SO GA)	7,335,540	\$48,561	\$0.00662
3 Cashouts-Peoples' Transportation Customers	468,698	\$2,899	\$0.00619
4 Cashouts-Supplier Aggregation (Test) Program	105,153	\$717	\$0.00682
5 Commodity Pipeline (FGT)-Prior Month Adjustment	35,040	\$239	\$0.00682
6 Commodity Pipeline (SNG./SO GA)-Prior Month Adjustment	1,575,344	\$4,085	\$0.00259
7			
8 TOTAL COMMODITY (Pipeline)	36,510,115	\$221,472	\$0.00607
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
9 Swing Service-Demand-3rd Party Suppliers		\$83,364	\$0.00000
10 Swing Service-Commodity-3rd Party Suppliers	4,555,390	\$833,636	\$0.18300
11 Swing Service-Demand-3rd Party Suppliers-Mar. '97 Accrual Adj.		\$750	\$0.00000
12 Swing Service-Commodity-3rd Party Suppliers-Mar. '97 Accrual Adj.	(100)	\$19,399	(\$193.98600)
13			
14			
15			
16 TOTAL SWING SERVICE	4,555,290	\$937,148	\$0.20573
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
17 Purchases from 3rd Party Suppliers	19,027,240	\$3,751,488	\$0.19716
18 City of Sunrise	12,313	\$8,207	\$0.66655
19 Central Florida Gas	24,908	\$11,248	\$0.45157
20 Cashouts-Peoples' Transportation Customers	482,228	\$96,247	\$0.19959
21 Cashouts-Supplier Aggregation (Test) Program	108,371	\$17,993	\$0.16603
22 Purchases from 3rd Party Suppliers-Prior Month Adj.	(6,860)	(\$1,219)	\$0.00000
23 Imbalance Cashout-(FGT)-Set. '96	(64,860)	(\$11,351)	\$0.17500
24 Imbalance Cashout-(FGT)-Oct. '96	836,620	\$186,566	\$0.22300
25 Commodity-3rd Party Suppliers-Mar. '97 Accrual Adj.	0	\$35,645	\$0.00000
26 TOTAL COMMODITY (Other)	20,419,960	\$4,094,825	\$0.20053
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
27 Demand (FGT)	82,665,300	\$4,269,339	\$0.05165
28 Demand (SNG/SO GA)	9,850,000	\$468,423	\$0.04756
29 Temporary Acquisition Reservation Charge-(FGT)	2,160,000	\$106,985	\$0.04953
30 Temporary Relinquishment Credit-(FGT)	(45,240,910)	(\$1,385,614)	\$0.03063
31 Volumetric Relinquishment Credit-(FGT)	(431,510)	(\$17,608)	\$0.04081
32 Cashouts-Peoples' Transportation Customers	468,698	\$22,469	\$0.04794
33 Capacity Discount-Transp. Customer	3,655,462	\$93,207	\$0.02550
34 Volumetric Relinquishment Credit-(FGT)-Adj.-Mar.'97	(28,100)	(\$1,392)	\$0.04953
35 Demand (SNG/SO GA)-Prior Month Adjustment	(26,456)	\$2,318	(\$0.08761)
36			
37 TOTAL DEMAND	53,072,484	\$3,558,125	\$0.06704
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
38 Revenue Sharing-FGT	0	\$0	\$0.00000
39 Administrative Costs	0	\$73,617	\$0.00000
40 Legal Fees	0	\$496	\$0.00000
41			
42			
43			
44			
45 TOTAL OTHER	0	\$74,113	\$0.00000

FOR THE PERIOD OF: APRIL 97 Through MARCH 98

	CURRENT MONTH: APRIL 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)	\$5,024,473	\$5,235,315	\$210,842	\$0.04196	\$5,024,473	\$5,235,315	\$210,842	\$0.04196
2 TRANSPORTATION COST (A-1, LINES 1+2+5+6-7-8)	3,204,068	3,072,559	(131,509)	(0.04104)	3,204,068	3,072,559	(131,509)	(0.04104)
3 TOTAL	8,228,541	8,307,874	79,333	0.00964	8,228,541	8,307,874	79,333	0.00964
4 FUEL REVENUES (NET OF REVENUE TAX)	8,025,971	8,307,875	281,904	0.03512	8,025,971	8,307,875	281,904	0.03512
5 TRUE-UP REFUND/(COLLECTION)	97,326	97,326	0	0.00000	97,326	97,326	0	0.00000
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	8,123,297	8,405,201	281,904	0.03470	8,123,297	8,405,201	281,904	0.03470
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(105,244)	97,327	202,571	(1.92477)	(105,244)	97,327	202,571	(1.92477)
8 INTEREST PROVISION-THIS PERIOD (21)	(12,668)	17,222	29,890	(2.35955)	(12,668)	17,222	29,889	(2.35947)
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(2,640,184)	3,638,516	6,278,700	(2.37813)	(2,640,184)	3,638,516	6,278,700	(2.37813)
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(97,326)	(97,326)	0	0.00000	(97,326)	(97,326)	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)	(2,855,422)	3,655,739	6,511,161	(2.28028)	(2,855,422)	3,655,739	6,511,161	(2.28028)
11a REFUNDS FROM PIPELINE	130,388	0	(130,388)	0.00000	130,388	0	(130,388)	0.00000
12 ADJ TOTAL EST/ACT TRUE-UP (11+11a)	(2,725,034)	3,655,739	6,380,773	(2.34154)	(\$2,725,034)	\$3,655,739	\$6,380,773	(\$2.34154)
INTEREST PROVISION								
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(2,640,184)	3,638,516	6,278,700	(2.37813)				
14 ENDING TRUE-UP BEFORE INTEREST (13+7-5+11a)	(2,712,366)	3,638,517	6,350,883	(2.34145)				
15 TOTAL (13+14)	(5,352,550)	7,277,033	12,629,583	(2.35955)				
16 AVERAGE (50% OF 15)	(2,676,275)	3,638,517	6,314,792	(2.35955)				
17 INTEREST RATE - FIRST DAY OF MONTH	5.74	5.74	0	0.00000				
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.62	5.62	0	0.00000				
19 TOTAL (17+18)	11.360	11.360	0	0.00000				
20 AVERAGE (50% OF 19)	5.680	5.680	0	0.00000				
21 MONTHLY AVERAGE (20/12 Months)	0.473	0.473	0	0.00000				
22 INTEREST PROVISION (16x21)	(\$12,668)	\$17,222	\$29,890	(\$2.35955)				

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

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

SCHEDULE A-3**
Page 1 of 1

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 97

MARCH 98

APR. 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 APR. 1997	FGT	PGS	FTS-1 COMM. PIPELINE	25,647,160		25,647,160		\$163,372.41			\$0.64
2 APR. 1997	FGT	PGS	FTS-1 COMM. PIPELINE		10,948,090	10,948,090		69,739.34			\$0.64
3 APR. 1997	FGT	PGS	FTS-2 COMM. PIPELINE	1,343,180		1,343,180		1,598.38			\$0.12
4 APR. 1997	FGT	PGS	FTS-1 DEMAND	38,123,690		38,123,690			\$2,567,344.11		\$8.73
5 APR. 1997	FGT	PGS	FTS-1 DEMAND		10,948,090	10,948,090			542,258.84		\$4.95
6 APR. 1997	FGT	PGS	FTS-2 DEMAND	1,460,700		1,460,700			423,642.37		\$29.00
7 APR. 1997	FGT	PGS	NO NOTICE	3,000,000		3,000,000			24,930.00		\$0.83
8 APR. 1997	TRANSP. CUSTOMER	PGS	FTS-1 DEMAND	3,655,462		3,655,462			\$93,206.95		\$2.55
9 APR. 1997	SEMINOLE	PGS	COMM. OTHER	7,490,130	0	7,490,130	\$1,347,808.28	0.00	0.00	0	\$17.99
10 APR. 1997	SEMINOLE	PGS	SONAT/SO GA COMM. PIPELINE	7,335,540		7,335,540		48,561.26			\$0.66
11 APR. 1997	SEMINOLE	PGS	SONAT/SO GA DEMAND	9,850,000		9,850,000			468,422.73		\$4.76
12 APR. 1997	SEMINOLE	PGS	SONAT/SO GA DEMAND		2,178,300	2,178,300			62,573.98		\$2.87
13 APR. 1997	AMOCO	PGS	COMM. OTHER	450,000	0	450,000	94,050.00	0.00	0.00	0.00	\$20.90
14 APR. 1997	CALCASIEU GATHERING SYSTEM	PGS	SWING	4,555,390	0	4,555,390	833,636.37	0.00	83,363.64	0.00	\$20.13
15 APR. 1997	CITRUS TRADING	PGS	COMM. OTHER	2,091,410	0	2,091,410	460,110.20	0.00	0.00	0.00	\$22.00
16 APR. 1997	FINA	PGS	COMM. OTHER	1,500,000	0	1,500,000	253,500.00	0.00	0.00	0.00	\$18.90
17 APR. 1997	KOCH GAS SERVICES	PGS	COMM. OTHER	500,000	0	500,000	99,500.00	0.00	0.00	0.00	\$19.90
18 APR. 1997	NATURAL GAS CLEARINGHOUSE	PGS	COMM. OTHER	1,712,360	0	1,712,360	316,618.82	0.00	0.00	0.00	\$18.48
19 APR. 1997	PANENERGY	PGS	COMM. OTHER	2,886,940	0	2,886,940	544,675.32	0.00	0.00	0.00	\$18.87
20 APR. 1997	TEXACO	PGS	COMM. OTHER	1,890,000	0	1,890,000	322,717.50	0.00	0.00	0.00	\$17.08
21 APR. 1997	UNION PACIFIC	PGS	COMM. OTHER	506,400	0	506,400	86,088.00	0.00	0.00	0.00	\$17.00
22 APR. 1997	ENRON CAPITAL & TRADE	PGS	COMM. OTHER	0	0	0	226,519.98	0.00	0.00	0.00	\$0.00
23 APR. 1997	C/O-SUPPLIER AGGR. TEST PROG.	PGS	COMM. OTHER	108,371		108,371	17,993.30		0.00		\$16.60
24 APR. 1997	C/O-SUPPLIER AGGR. TEST PROG.	PGS	COMM. PIPELINE	105,153		105,153		717.15	0.00		\$0.68
25 APR. 1997	CASHOUTS-TRANSP. CUSTOMERS	PGS	DEMAND	468,698		468,698			22,468.78		\$4.79
26 APR. 1997	CASHOUTS-TRANSP. CUSTOMERS	PGS	COMM. PIPELINE	468,698		468,698		2,899.21			\$0.62
27 APR. 1997	CASHOUTS-TRANSP. CUSTOMERS	PGS	COMM. OTHER	482,228		482,228	96,247.49				\$19.96
28	TOTAL	**This report excludes prior month/period adjustments.		115,631,510	24,074,480	139,705,990	\$4,699,365.26	\$286,887.75	\$4,288,211.40	\$0.00	\$6.64

FOR THE PERIOD OF: APRIL 97 Through MARCH 98
 PRESENT MONTH: APRIL 1997

(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT DTH/d	(D) NET AMOUNT DTH/d	(E) MONTHLY GROSS DTH	(F) MONTHLY NET DTH	(G) WELLHEAD PRICE \$/DTH	(H) CITYGATE PRICE (GxE)/F
1	AMOCO DRN# 7995	1,500	1,457	45,000	43,718	2.09000	2.15131
2	CALCASIEU DRN# 105026	15,185	14,752	455,539	442,556	2.01300	2.07205
3	CITRUS DRN# 157739	912	886	27,372	26,592	2.20000	2.26454
4	CITRUS DRN# 157740	875	850	26,250	25,502	2.20000	2.26454
5	CITRUS DRN# 157742	1,684	1,636	50,519	49,079	2.20000	2.26454
6	CITRUS DRN# 25809	3,500	3,400	105,000	102,008	2.20000	2.26454
7	FINA DRN# 42626	5,000	4,858	150,000	145,725	1.69000	1.73958
8	KOCH DRN# 9906	1,667	1,619	50,000	48,575	1.99000	2.04838
9	NATURAL GAS CLEARINGHOUSE DRN# 157742	233	226	6,982	6,783	1.78000	1.83222
10	NATURAL GAS CLEARINGHOUSE DRN# 716	3,733	3,627	112,000	108,806	1.74000	1.79104
11	NATURAL GAS CLEARINGHOUSE DRN# 7995	1,742	1,692	52,254	50,765	2.09000	2.15131
12	PANENERGY DRN# 157739	4,956	4,815	148,694	144,456	1.78000	1.83222
13	PANENERGY DRN# 7995	4,667	4,534	140,000	136,010	2.00000	2.05867
14	TEXACO DRN# 23422	4,300	4,177	129,000	125,324	1.70750	1.75759
15	TEXACO DRN# 42626	2,000	1,943	60,000	58,290	1.70750	1.75759
16	UNION DRN# 24662	1,688	1,640	50,640	49,197	1.70000	1.74987
17							
18							
19	TOTAL	53,642	52,113	1,609,250	1,563,386	1.92273	1.97914

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

(2) The above net volumes are calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 2.85% per dth.

(3) Included in the monthly gross volumes above are 138,264 dth's nominated at the pipeline receipt point via FGT FTS-2 capacity having a fuel surcharge of 2.85% per dth.

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

(A)	(B)	(C)	(D)	(E)	(F)
DESCRIPTION	TYPE CHARGE	THERMS PURCHASED		PURCHASES	
1 NO NOTICE RESERVATION CHARGE	NO NOTICE	3,000,000	16	24,930.00	2
2 FTS-1 RESERVATION CHARGE	DEMAND	38,123,690	19	2,567,344.11	5
3 FTS-1 VOLUMETRIC RELINQ. CREDIT	DEMAND	(431,510)	19	(17,885.88)	5 ✓
3a FTS-1 VOLUMETRIC RELINQ. CREDIT	DEMAND*	(28,100)	19	(1,391.80)	5 ✓
4 FTS-2 RESERVATION CHARGE	DEMAND	1,460,700	19	423,642.37	5
5 FTS-1 USAGE CHARGE	COMM. PIPELINE	25,647,160	15	163,372.41	1 ✓
5a FTS-1 USAGE CHARGE	COMM. PIPELINE*	35,040	15	238.98	1 ✓
6 FTS-2 USAGE CHARGE	COMM. PIPELINE	1,343,180	15	1,598.38	1 ✓
7 IMBALANCE CASHOUT CHARGE	COMM. OTHER	771,760	18	175,215.76	4
8 TOTAL FGT		<u>69,921,920</u>		<u>\$3,337,064.33</u>	
9 SEMINOLE GAS	COMM. OTHER	7,490,130	18	1,347,808.28	4
10 SEMINOLE GAS	COMM. PIPELINE	7,335,540	15	48,561.26	1 ✓
11 SEMINOLE GAS	DEMAND	9,850,000	19	468,422.73	5 ✓
12 CITY OF SUNRISE	COMM. OTHER	12,313	18	8,207.18	4 ✓
13 CENTRAL FLORIDA GAS	COMM. OTHER	24,908	18	11,247.64	4 ✓
14 LEGAL FEES	OTHER			495.75	6 ✓
15 ADMINISTRATIVE COSTS	OTHER			73,617.13	6 ✓
16 CASHOUTS-TRANSP. CUSTOMERS	DEMAND	468,698	19	22,468.78	5 ✓
17 CASHOUTS-TRANSP. CUSTOMERS	COMM. PIPELINE	468,698	15	2,899.21	1 ✓
18 CASHOUTS-TRANSP. CUSTOMERS	COMM. OTHER	482,228	18	96,247.49	4 ✓
19 SUPPLIER AGGREG. C/O'S(TEST PROGRAM)	COMM. OTHER	108,371	18	17,993.30	4 ✓
20 SUPPLIER AGGREG. C/O'S(TEST PROGRAM)	COMM. PIPELINE	105,153	15	717.15	1 ✓
21 CAPACITY DISCOUNT-TRANSP. CUST.	DEMAND	3,655,462.0	19	93,206.95	5 ✓
22 AMOCO	COMM. OTHER	450,000	18	94,050.00	4
23 CALCASIEU GATHERING SYSTEM	SWING-DEMAND			83,363.64	3 ✓
24 CALCASIEU GATHERING SYSTEM	SWING-COMM.	4,555,390	17	833,636.37	3 ✓
25 CITRUS TRADING CORP.	COMM. OTHER	2,091,410	18	460,110.20	4
26 FINA	COMM. OTHER	1,500,000	18	253,500.00	4
27 KOCH GAS SERVICES	COMM. OTHER	500,000	18	99,500.00	4
28 NATURAL GAS CLEARINGHOUSE	COMM. OTHER	1,712,360	18	316,518.82	4
29 PANENERGY	COMM. OTHER	2,886,940	18	544,675.32	4
30 TEXACO	COMM. OTHER	1,890,000	18	322,717.50	4
31 UNION	COMM. OTHER	506,400	18	86,088.00	4
32 ENRON CAPITAL & TRADE	COMM. OTHER	0	18	226,519.98	4
33 MARCH '97 ACCRUAL ADJ.	SWING-COMM.	(100)	17	19,398.60	3 ✓
34 MARCH '97 ACCRUAL ADJ.	SWING-DEMAND			749.70	3 ✓
35 MARCH '97 ACCRUAL ADJ.	COMM. OTHER	0	18	35,645.15	4 ✓
36 SEMINOLE GAS	COMM. OTHER*	(6,860)	18	(1,219.40)	4 ✓
37 SEMINOLE GAS	COMM. PIPELINE*	1,575,344	15	4,084.96	1 ✓
38 SEMINOLE GAS	DEMAND*	(26,456)	19	2,317.68	5 ✓
39 TOTAL		<u>117,557,849</u>		<u>\$8,910,613.70</u>	

*Prior Month Adjustment

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

DATE 04/30/97
 DUE 05/10/97
 INVOICE NO. 16928
 TOTAL AMOUNT DUE \$2,592,274.11

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 **5-9-97**
 Florida Gas Transmission Company
 Nations Bank, Dallas, TX
 Account # 3750354511
 ABA # 111000012

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 DUNS NO: 6922736

POI NO.	RECEIPTS DRN No.	DELIVERIES POI NO.	DRN No.	PROD MONTH	TC	RC	RATES		DISC	NET	VOLUMES DTH DRY	AMOUNT
							BASE	SURCHARGES				
	RESERVATION CHARGE			04/97	A	RES	0.4268	0.0685		0.4953	6,116,190	\$3,029,348.91 ✓
	RES CHG FOR TEMP RELINQ AT LESS THAN MAX RATE			04/97	A	RES	0.4268	0.0600		0.4868	1,550,340	\$754,705.51 ✓
	NO NOTICE RESERVATION CHARGE			04/97	A	NHR	0.0831			0.0831	300,000	\$24,930.00
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5385, at poi 16202			04/97	A	TRL	0.4268	0.0685		0.4953	(10,290)	(\$5,096.64)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5333, at poi 16169			04/97	A	TRL	0.4268	0.0685		0.4953	(10,050)	(\$4,977.77)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5214, at poi 16162			04/97	A	TRL	0.4268	0.0685		0.4953	(7,500)	(\$3,714.75)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5215, at poi 16209			04/97	A	TRL	0.4268	0.0685		0.4953	(44,220)	(\$21,902.17)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5228, at poi 16195			04/97	A	TRL	0.4268	0.0685		0.4953	(447,000)	(\$221,399.10)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5344, at poi 60953			04/97	A	TRL	0.4268	0.0685		0.4953	(909,000)	(\$450,227.70)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5217, at poi 16121			04/97	A	TRL	0.4268	0.0685		0.4953	(8,670)	(\$4,294.25)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5225, at poi 16208			04/97	A	TRL	0.4268	0.0685		0.4953	(14,280)	(\$7,072.88)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5385, at poi 16110			04/97	A	TRL	0.1454	0.0600		0.2054	(150,000)	(\$30,810.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5232, at poi 16208			04/97	A	TRL	0.4268	0.0685		0.4953	(100,110)	(\$49,584.48)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5231, at poi 16115			04/97	A	TRL	0.4268	0.0685		0.4953	(123,000)	(\$60,921.90)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5220, at poi 16173			04/97	A	TRL	0.4268	0.0685		0.4953	(44,550)	(\$22,065.62)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5229, at poi 28713			04/97	A	TRL	0.4268	0.0685		0.4953	(27,000)	(\$13,373.10)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5233, at poi 16119			04/97	A	TRL	0.4268	0.0685		0.4953	(134,070)	(\$66,404.87)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5224, at poi 16198			04/97	A	TRL	0.4268	0.0685		0.4953	(10,500)	(\$5,200.65)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5220, at poi 16173			04/97	A	TRL	0.4268	0.0685		0.4953	(8,250)	(\$4,086.23)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5221, at poi 16198			04/97	A	TRL	0.4268	0.0685		0.4953	(51,000)	(\$25,260.30)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5227, at poi 16121			04/97	A	TRL	0.4268	0.0685		0.4953	(210,000)	(\$104,013.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5332, at poi 16191			04/97	A	TRL	0.4268	0.0685		0.4953	(13,500)	(\$6,686.55)

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PAGE 1 OF 17
 APRIL INVOICES

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


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

DATE	04/30/97
DUE	05/10/97
INVOICE NO.	16928
TOTAL AMOUNT DUE	\$2,592,274.11

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

CONTRACT: 5047 SHIPPER: PEOPLES GAS SYSTEM, INC. CUSTOMER NO: 4120 PLEASE CONTACT RACHEL CADY
 TYPE: FIRM TRANSPORTATION DUNS NO: 6922736 AT (713)853-7566 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST

POI NO.	RECEIPTS DRN No.	DELIVERIES POI NO.	DRN No.	PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
							BASE	SURCHARGES	DISC			NET
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5223, at poi 16209			04/97	A	TRL	0.4268	0.0685		0.4953	(57,750)	(\$28,603.58)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5409, at poi 16203			04/97	A	TRL	0.4268	0.0685		0.4953	(30,000)	(\$14,859.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5226, at poi 16197			04/97	A	TRL	0.4268	0.0685		0.4953	(58,800)	(\$29,123.64)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5676, at poi 16151			04/97	A	TRL	0.4268	0.0685		0.4953	(3,930)	(\$1,946.53)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5668, at poi 16209			04/97	A	TRL	0.4268	0.0685		0.4953	(17,580)	(\$8,707.37)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5674, at poi 16170			04/97	A	TRL	0.4268	0.0685		0.4953	(14,820)	(\$7,340.35)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5679, at poi 16207			04/97	A	TRL	0.4268	0.0685		0.4953	(30,210)	(\$14,963.01)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5680, at poi 16208			04/97	A	TRL	0.4268	0.0685		0.4953	(37,710)	(\$18,677.76)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5677, at poi 28712			04/97	A	TRL	0.4268	0.0685		0.4953	(14,280)	(\$7,072.88)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5337, at poi 16169			04/97	A	TRL	0.4268	0.0685		0.4953	(36,450)	(\$18,053.69)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5678, at poi 16113			04/97	A	TRL	0.4268	0.0685		0.4953	(20,100)	(\$9,955.53)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5681, at poi 16173			04/97	A	TRL	0.4268	0.0685		0.4953	(9,150)	(\$4,532.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5682, at poi 16201			04/97	A	TRL	0.4268	0.0685		0.4953	(11,730)	(\$5,809.87)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 3247, at poi 16115			04/97	A	TRL		0.0300		0.0300	(12,500)	(\$375.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 3247, at poi 16203			04/97	A	TRL		0.0300		0.0300	(3,000)	(\$90.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 3247, at poi 16208			04/97	A	TRL		0.0300		0.0300	(9,500)	(\$285.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 3247, at poi 59963			04/97	A	TRL		0.0300		0.0300	(15,439)	(\$463.17)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5375, at poi 59963			04/97	A	TRL		0.0450		0.0450	(187,170)	(\$8,422.65)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5694, at poi 16173			04/97	A	TRL	0.4268	0.0685		0.4953	(4,321)	(\$2,140.19)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 3247, at poi 16115			04/97	A	TRL		0.0300		0.0300	(362,500)	(\$10,875.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 3247, at poi 16203			04/97	A	TRL		0.0300		0.0300	(87,000)	(\$2,610.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 3247, at poi 16208			04/97	A	TRL		0.0300		0.0300	(275,500)	(\$8,265.00)

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

DATE	04/30/97
DUE	05/10/97
INVOICE NO.	16928
TOTAL AMOUNT DUE	\$2,592,274.11

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

CONTRACT: 5047 SHIPPER: PEOPLES GAS SYSTEM, INC. CUSTOMER NO: 4120 PLEASE CONTACT RACHEL CADY
 TYPE: FIRM TRANSPORTATION DUNS NO: 6922736 AT (713)853-7566 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES				VOLUMES DTH DRY	AMOUNT
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DISC	NET		
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 3247, at poi 59963				04/97	A	TRL		0.0300		0.0300	(447,731)	(\$13,431.93)
	TEMPORARY ACQUISITION RESERVATION CHARGE - Relq ctrc 5406, at poi 16119				04/97	A	TAQ	0.4268	0.0685		0.4953	216,000	\$106,984.80 ✓
TOTAL FOR CONTRACT 5047 FOR MONTH OF 04/97.												4,112,369	\$2,592,274.11

*** END OF INVOICE 16928 ***

COPY

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

DATE	04/30/97	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 5-9-97 Florida Gas Transmission Company Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012
DUE	05/10/97		
INVOICE NO.	16766		
TOTAL AMOUNT DUE	\$423,642.37		

CONTRACT:	5319	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	DUNS NO: 6922736	

PDI NO.	RECEIPTS DRN No.	DELIVERIES		PRDD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
		POJ NO.	DRN No.				BASE	SURCHARGES	DISC			NET
	RESERVATION CHARGE			04/97	A	RES	0.8072	0.0085		0.8157	146,070	\$119,149.30
	RES CHG FOR TEMP RELINQ AT LESS THAN MAX RATE			04/97	A	RES	0.8072			0.8072	453,930	\$366,412.30
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5638, at poi 16195			04/97	A	TRL	0.2100			0.2100	(30,000)	(\$6,300.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5626, at poi 16102			04/97	A	TRL	0.4582			0.4582	(3,000)	(\$1,374.60)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5626, at poi 16159			04/97	A	TRL	0.4582			0.4582	(7,500)	(\$3,436.50)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5608, at poi 62717			04/97	A	TRL	0.5471			0.5471	(8,490)	(\$4,644.88)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5594, at poi 16195			04/97	A	TRL	0.4562			0.4562	(24,750)	(\$11,290.95)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5647, at poi 16195			04/97	A	TRL	0.5471			0.5471	(15,000)	(\$8,206.50)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5432, at poi 16102			04/97	A	TRL	0.0800			0.0800	(54,240)	(\$4,339.20)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5432, at poi 16159			04/97	A	TRL	0.0800			0.0800	(56,010)	(\$4,480.80)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 3623, at poi 16102			04/97	A	TRL	0.0700			0.0700	(22,290)	(\$1,560.30)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 3623, at poi 16195			04/97	A	TRL	0.0700			0.0700	(154,230)	(\$10,796.10)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 3623, at poi 62717			04/97	A	TRL	0.0700			0.0700	(78,420)	(\$5,489.40)
TOTAL FOR CONTRACT 5319 FOR MONTH OF 04/97.										146,070	\$423,642.37	

COPY

*** END OF INVOICE 16766 ***

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

PAGE 4 OF 17
APRIL INVOICES

PEOPLES GAS SYSTEM, INC.
ACCRUED VOLUMETRIC RELINQUISHMENT CREDIT RECEIVABLE
DUE FROM FLORIDA GAS TRANSMISSION
IN DTH'S

09-May-97

APRIL 1997

g:\gasact\pga\lv_fgtest.wk4

<u>DESCRIPTION</u>	<u>VOLUMES</u>	<u>RATE</u>	<u>AMOUNT</u>
FTS-1	(32,648)	0.38000	(\$12,406.24)
	(32,648) *	0.00850	(\$277.51)
	(10,503)	0.49530	(\$5,202.13)
TOTAL	(43,151)		(\$17,885.88)

* excluded from total

PEOPLES GAS SYSTEM, INC.
ACCRUED USAGE CHARGE PAYABLE
DUE FLORIDA GAS TRANSMISSION
IN DTH'S
APRIL 1997

09-May-97

g:\gasact\pga\u_fgtest.wk4

<u>DESCRIPTION</u>	<u>VOLUMES</u>	<u>RATE</u>	<u>AMOUNT</u>
FTS-1-USAGE	2,430,370	0.06370	\$154,814.57
FTS-1-PAYBACK	134,346	0.06370	\$8,557.84
TOTAL FTS-1	2,564,716		\$163,372.41
FTS-2-USAGE	134,318	0.01190	\$1,598.38
TOTAL	5,263,750		\$164,970.79

Line #

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

Estimate
April 1997
INVOICE

Line #

4 May 2, 1997
5

INVOICE NO. 04-883.40-97
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 04/01/97 - 04/30/97		7,490,130	\$0.17994	\$1,347,808.28
11 Total Commodity		7,490,130	\$0.17994	\$1,347,808.28
TRANSPORT DETAIL				
AGREEMENT		DTH	RATE	AMOUNT
12 848510 Peoples SNG Inter Com.		0 dth	\$0.2424	\$0.00
13 830087 Peoples So Ga Inter Com.		0 dth	\$0.2146	\$0.00
14 864340 & 864350 SNG Firm Com.		733,554 dth	\$0.0377	\$27,654.98
15 831200 & 831210 So Ga Firm Com.		819,554 dth	\$0.0211	\$17,292.58
16 864350 SNG GSR Vol. Com.		733,554 dth	\$0.0074	\$5,428.30
17 864340 & 864350 SNG Firm Dem.		35,992 dth/day	\$8.8800	\$319,608.96
18 831200 & 831210 So Ga Firm Dem.		35,700 dth/day	\$5.8290	\$208,095.06
Credits:				
19 SNG Brokered Capacity				(\$31,952.79)
20 So. Ga. Brokered Capacity				(\$19,588.50)
21 Sonat Marketing Buy/Sale Credit				(\$9,554.60)
22 Total Transport				\$516,983.99
23 TOTAL AMOUNT DUE				<u>\$1,864,792.27</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 _____ VENDOR 1007582
 INVOICE 132663-128434 Apr-97
 PO SP 32923-97 DUE 4-29
 ATI _____ IRAN _____
 ENTERED _____ AUTH. DN

CITY OF SUNRISE - PUBLIC SERVICE

↑ DETACH STUB ↑ AND RETURN WITH REMITTANCE ↑

THIS BILL IS DUE WHEN RENDERED

SERVICE ADDRESS: W FLAMINGO RD & SUNRISE BVD

BILL DATE: 4/21/97

CUSTOMER NAME		ACCOUNT NUMBER	SERVICE THROUGH	CURRENT CHARGES PAST DUE AFTER	TOTAL AMOUNT NOW DUE
PEOPLES GAS		132663-128434	Apr 11, 1997	May 12, 1997	738.59
PREVIOUS STATEMENT BALANCE	PAYMENTS	ADJUSTMENTS	OTHER	TOTAL PAST DUE AMOUNT	TOTAL CURRENT CHARGES
732.17	732.17-	0.00	0.00	0.00	738.59

METER READING INFORMATION

TYPE	METER NUMBER	SERVICE PERIOD	# OF DAYS	CURR READ	PREV READ	USAGE
GS	6045179	3/12/97- 4/11/97	30	21527	20343	1184
		TOTAL GAS USED				1184

CURRENT PERIOD ACCOUNT ACTIVITY

TYPE OF SERVICE	AMOUNT
GAS	738.59
TOTAL CURRENT CHARGES	738.59
TOTAL PAST DUE AMOUNT	0.00
TOTAL AMOUNT NOW DUE	738.59

CURRENT CHARGES PAST DUE AFTER May 12, 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 10001-74500 Apr-97
 PO SP 32923-97 DUE 4-21
 ATT ✓ TRAN _____
 ENTERED _____ AUTH gn

CITY OF SUNRISE - PUBLIC SERVICE

↑ DETACH SLIP ↑ AND RETURN WITH REMITTANCE ↑

THIS BILL IS DUE WHEN RENDERED

BILL DATE: 4/04/97

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	Mar 31, 1997	Apr 25, 1997	3921.15
PREVIOUS STATEMENT BALANCE	PAYMENTS	ADJUSTMENTS	OTHER	TOTAL PAST DUE AMOUNT	TOTAL CURRENT CHARGES
3805.85	3805.85-	0.00	0.00	0.00	3921.15

METER READING INFORMATION

TYPE	METER NUMBER	SERVICE PERIOD	# OF DAYS	CURR READ	PREV READ	USAGE
GS	9141050	2/26/97- 3/31/97	33	232351	226565	5786
	TOTAL GAS USED					5786

CURRENT PERIOD ACCOUNT ACTIVITY

TYPE OF SERVICE	AMOUNT
GAS	3,866.33
GROSS RECEIPTS TAX	1.37
PURCHASED GAS ADJUSTMENT	53.45
TOTAL GAS	3,921.15
RECEIVED	
APR 14 1997	
ACCOUNTS PAYABLE	
TOTAL CURRENT CHARGES	3,921.15
TOTAL PAST DUE AMOUNT	0.00
TOTAL AMOUNT NOW DUE	3,921.15

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.

CURRENT CHARGES PAST DUE AFTER Apr 25, 1997

CO. 1 VENDOR 1007582
 INVOICE 93305-111588 Mar 97
 PO SP32933-97 Due: 4-2
 ATI Y TRAN
 ENTERED AUTH. *gn*

CITY OF SUNRISE - PUBLIC SERVICE ↑ DETACH STUB ↑ AND RETURN WITH REMITTANCE ↑ THIS BILL IS DUE WHEN RENDERED
 SERVICE ADDRESS: JACARANDA SQUARE
 BILL DATE: 3/26/97

CUSTOMER NAME		ACCOUNT NUMBER	SERVICE THROUGH	CURRENT CHARGES PAST DUE AFTER	TOTAL AMOUNT NOW DUE
PEOPLES GAS		93305-111588	Mar 19, 1997	Apr 16, 1997	3547.44
PREVIOUS STATEMENT BALANCE	PAYMENTS	ADJUSTMENTS	OTHER	TOTAL PAST DUE AMOUNT	TOTAL CURRENT CHARGES
9394.27	- 9394.27-	0.00	- 0.00	0.00	3547.44

METER READING INFORMATION

TYPE	METER NUMBER	SERVICE PERIOD	# OF DAYS	CURR READ	PREV READ	USAGE
GS	8457280	2/14/97- 3/19/97	33	83386	78268	5343
	TOTAL GAS USED					5343

CURRENT PERIOD ACCOUNT ACTIVITY

TYPE OF SERVICE	AMOUNT
GAS	3,547.44
RECEIVED	
MAR 30 1997	
ACCOUNTS PAYABLE	
TOTAL CURRENT CHARGES	3,547.44
TOTAL PAST DUE AMOUNT	0.00
TOTAL AMOUNT NOW DUE	3,547.44
CURRENT CHARGES PAST DUE AFTER	Apr 16, 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.

CENTRAL FLORIDA GAS COMPANY
 A DIVISION OF CHESAPEAKE UTILITIES CORPORATION
 1015 6TH STREET N. W.
 WINTER HAVEN, FLORIDA 33882
 PHONE 293-2125

OFF SYSTEM SALES

TO: Peoples Gas System
 445 Kathleen Road
 Lakeland, Florida 33815

INVOICE DATE : April 3, 1997
 ACCOUNT NO. : 08-210551
 SERVICE NO. : 08-14229-1
 Rate OSS-1

BILLING PERIOD: March 1997

BILLING CYCLE	CCFS	THERMS	RATES	AMOUNT
02/17 - 04/01	8,646.0	8,670.2	0.12742 NON-FUEL	\$1,104.76
			0.22043 FUEL	\$1,911.17

COPY paid

TOTALS			<u>8,646</u>	<u>8,670.2</u>	CUSTOMER FACILITY CHARGE	\$100.00
METER READINGS					NONFUEL	\$1,104.76
PRESENT	PREVIOUS	DIFF			FUEL	\$1,911.17
95,444	86,798	8,646			TOTAL GAS COST	\$3,115.93
PRESSURE FACTOR			1.00000		GROSS RECPT TAX	\$0.00
CORRECTED CCFs			8,646.0		FRANCHISE TAX	\$0.00
BTU FACTOR			1.0028		UTILITY TAX	\$0.00
THERMS			8,670.2		SALES TAX	\$0.00
AVG DAILY USAGE					CURRENT MONTH	\$3,115.93
DAYS IN PERIOD	THERMS	AVG			PREVIOUS BAL	\$0.00
1996 29		0			TOTAL	<u>\$3,115.93</u>
1997 31	8,670	280				
TERMS: PAYMENT DUE IN FULL BY:				April 23, 1997		

#01-90-000-232-0d-00-0
 CE

PLEASE MAKE CHECK PAYABLE TO: CENTRAL FLORIDA GAS COMPANY
 AND MAIL TO: P.O. BOX 960
 WINTER HAVEN, FLORIDA 33882

CUSTOMER Peoples Gas System
 ACCOUNT # 08-210551
 AMOUNT DUE \$3,115.93

CENTRAL FLORIDA GAS COMPANY
 A DIVISION OF CHESAPEAKE UTILITIES CORPORATION
 1015 6TH STREET N. W.
 WINTER HAVEN, FLORIDA 33882
 PHONE 293-2125

OFF SYSTEM SALES

TO: Peoples Gas System
 445 Kathleen Road
 Lakeland, Florida 33815

INVOICE DATE : April 3, 1997
 ACCOUNT NO. : 08-210551
 SERVICE NO. : 08-14229-1
 Rate OSS-1

BILLING PERIOD: February 1997

BILLING CYCLE	CCFS	THERMS	RATES	AMOUNT
01/17 - 02/17	5,815.0	6,227.9	0.12742 NON-FUEL	\$793.55
			0.34419 FUEL	\$2,143.57

COPY *paid*

TOTALS 5,815 6,227.9

CUSTOMER FACILITY CHARGE	\$100.00
NONFUEL	\$793.55
FUEL	\$2,143.57
TOTAL GAS COST	\$3,037.12
GROSS RECPT TAX	\$0.00
FRANCHISE TAX	\$0.00
UTILITY TAX	\$0.00
SALES TAX	\$0.00
CURRENT MONTH	\$3,037.12
PREVIOUS BAL	\$0.00
TOTAL	\$3,037.12

METER READINGS		
PRESENT	PREVIOUS	DIFF
86,798	80,983	5,815
PRESSURE FACTOR 1.00000		
CORRECTED CCFs 5,815.0		
BTU FACTOR 1.0710		
THERMS 6,227.9		
AVG DAILY USAGE		
DAYS IN PERIOD	THERMS	AVG
1996 29		0
1997 31	6,228	201

TERMS: PAYMENT DUE IN FULL BY: April 23, 1997

01-90-000-23d-02-00-0

CE

PLEASE MAKE CHECK PAYABLE TO: CENTRAL FLORIDA GAS COMPANY
 AND MAIL TO: P.O. BOX 960
 WINTER HAVEN, FLORIDA 33882

CUSTOMER Peoples Gas System
 ACCOUNT # 08-210551

AMOUNT DUE

\$3,037.12

CENTRAL FLORIDA GAS COMPANY
 A DIVISION OF CHESAPEAKE UTILITIES CORPORATION
 1015 6TH STREET N. W.
 WINTER HAVEN, FLORIDA 33882
 PHONE 293-2125

OFF SYSTEM SALES

TO: Peoples Gas System
 445 Kathleen Road
 Lakeland, Florida 33815

INVOICE DATE : April 3, 1997
 ACCOUNT NO. : 08-210551
 SERVICE NO. : 08-14229-1
 Rate : OSS-1

BILLING PERIOD: January 1997

BILLING CYCLE	CCFS	THERMS	RATES	AMOUNT
12/17 - 01/17	5,636.0	6,058.7	0.12742 NON-FUEL	\$772.00
			0.35159 FUEL	\$2,130.18

COPY *paid*

TOTALS	<u>5,636</u>	<u>6,058.7</u>	CUSTOMER FACILITY CHARGE	\$100.00
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METER READINGS					
PRESENT	PREVIOUS		DIFF		
80,983	75,347		5,636	NONFUEL	\$772.00
				FUEL	\$2,130.18
				TOTAL GAS COST	\$3,002.18
				GROSS RECPT TAX	\$0.00
				FRANCHISE TAX	\$0.00
				UTILITY TAX	\$0.00
				SALES TAX	\$0.00
					\$0.00
				CURRENT MONTH	\$3,002.18
				PREVIOUS BAL	\$0.00
				TOTAL	<u>\$3,002.18</u>

AVG DAILY USAGE				
DAYS IN PERIOD	THERMS		AVG	
1996 30			0	
1997 31	6,059		195	

TERMS: PAYMENT DUE IN FULL BY: April 23, 1997

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

PLEASE MAKE CHECK PAYABLE TO: CENTRAL FLORIDA GAS COMPANY
 AND MAIL TO: P.O. BOX 960
 WINTER HAVEN, FLORIDA 33882

CUSTOMER ACCOUNT #	Peoples Gas System 08-210551	AMOUNT DUE	\$3,002.18
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CENTRAL FLORIDA GAS COMPANY
 A DIVISION OF CHESAPEAKE UTILITIES CORPORATION
 1015 6TH STREET N. W.
 WINTER HAVEN, FLORIDA 33882
 PHONE 293-2125

OFF SYSTEM SALES

TO: Peoples Gas System
 445 Kathleen Road
 Lakeland, Florida 33815

INVOICE DATE : April 3, 1997
 ACCOUNT NO. : 08-210551
 SERVICE NO. : 08-14229-1
 Rate OSS-1

BILLING PERIOD: December 1996

BILLING CYCLE	CCFS	THERMS	RATES	AMOUNT
11/15 - 12/17	3,145.0	3,365.2	0.12742 NON-FUEL 0.35159 FUEL	\$428.79 \$1,183.15

COPY *paid*

TOTALS	<u>3,145</u>	<u>3,365.2</u>	CUSTOMER FACILITY CHARGE	\$100.00
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METER READINGS			NONFUEL		\$428.79
PRESENT	PREVIOUS	DIFF	FUEL		\$1,183.15
75,347	72,202	3,145	TOTAL GAS COST		\$1,711.94
PRESSURE FACTOR			GROSS RECPT TAX		\$0.00
		1.00000	FRANCHISE TAX		\$0.00
CORRECTED CCFs			UTILITY TAX		\$0.00
		3,145.0	SALES TAX		\$0.00
BTU FACTOR					\$0.00
		1.0700	CURRENT MONTH		\$1,711.94
THERMS			PREVIOUS BAL		\$0.00
		3,365.2			\$1,711.94
AVG DAILY USAGE			TOTAL		<u>\$1,711.94</u>
DAYS IN PERIOD	THERMS	AVG			
1996 30		0			
1997 32	3,365	105			
TERMS: PAYMENT DUE IN FULL BY:			April 23, 1997		

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

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PLEASE MAKE CHECK PAYABLE TO: CENTRAL FLORIDA GAS COMPANY
 AND MAIL TO: P.O. BOX 960
 WINTER HAVEN, FLORIDA 33882

CUSTOMER ACCOUNT #	Peoples Gas System 08-210551	AMOUNT DUE	\$1,711.94
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CENTRAL FLORIDA GAS COMPANY
 A DIVISION OF CHESAPEAKE UTILITIES CORPORATION
 1015 6TH STREET N. W.
 WINTER HAVEN, FLORIDA 33882
 PHONE 293-2125

OFF SYSTEM SALES

TO: Peoples Gas System
 445 Kathleen Road
 Lakeland, Florida 33815

INVOICE DATE : April 3, 1997
 ACCOUNT NO. : 08-210551
 SERVICE NO. : 08-14229-1
 Rate OSS-1

BILLING PERIOD: November 1996

BILLING CYCLE	CCFS	THERMS	RATES	AMOUNT
11/11 - 11/15	552.0	585.7	0.12742 NON-FUEL	\$74.63
			0.31390 FUEL	\$183.84

COPY *paid*

TOTALS	<u>552</u>	<u>585.7</u>	CUSTOMER FACILITY CHARGE	\$100.00
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METER READINGS					
PRESENT	PREVIOUS		DIFF		
72,202	71,650		552	NONFUEL	\$74.63
				FUEL	\$183.84
				TOTAL GAS COST	\$358.47
				GROSS RECPT TAX	\$0.00
				FRANCHISE TAX	\$0.00
				UTILITY TAX	\$0.00
				SALES TAX	\$0.00
				CURRENT MONTH	\$358.47
				PREVIOUS BAL	\$0.00
				TOTAL	\$358.47

PRESSURE FACTOR		1.00000	
CORRECTED CCFs		552.0	
BTU FACTOR		1.0610	
THERMS		585.7	

AVG DAILY USAGE	DAYS IN PERIOD	THERMS	AVG
1996	30		0
1997	4	586	146

TERMS: PAYMENT DUE IN FULL BY: April 23, 1997

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

[Signature]

PLEASE MAKE CHECK PAYABLE TO: CENTRAL FLORIDA GAS COMPANY
 AND MAIL TO: P.O. BOX 960
 WINTER HAVEN, FLORIDA 33882

CUSTOMER Peoples Gas System
 ACCOUNT # 08-210551

AMOUNT DUE

PAGE 15 OF 17
 APRIL INVOICES

\$358.47



Division of Chesapeake Utilities Corporation

TIN 51-0064146

Account Number	Statement Summary		Total Amount Due
08-210551	Past Due Gas	22.00	\$22.00
Past Due After	Other Chgs.		Total Amount Paid
04/22/1997			
SRV#: 08-14229-1		DATE BILLED: 04/02/1997	

PEOPLES GAS SYSTEM
 C/O ROBERT MUMBAUER
 P O BOX 1487
 LAKELAND FL 33802

Please return this portion with your payment. Make check payable to Central Florida Gas Company. Write your account number on your check. Please bring entire statement when paying in person.



Office Serving Your Account

CENTRAL FLORIDA GAS
 FLORIDA DIVISION
 P O BOX 960
 1015 6TH ST NW
 WINTER HAVEN FL 33882-0960
 DIV: (941)293-2125 EMER: (941)293-4490

Service Number	Meter Number
08-14229-1	08-000138
Service Address	
4425 HWY 92 E LAKELAND	

Account Activity

BALANCE LAST STMT	0.00
Current Charges	
04-02 PAST DUE LAST STMT	0.00
04-02 SERVICE WORK CHARGE	22.00
Balance Information	
04-02 TOTAL AMOUNT DUE	22.00
04-02 GAS BALANCE	0.00
04-02 SRVC BALANCE	22.00

COPY paid

01-90-000-212-02-00-0

PAGE 16 OF 17
 APRIL INVOICES



Statement Summary	
Past Due Gas	22.00
Other Chgs.	

Account #		Account Name					Statement Summary	
08-210551		PEOPLES GAS SYSTEM					Total Amount Due	
Comparative Data	Days in Billing Pd.	Total Units Used in Billing Period	Avg. Daily Units Used	Avg. Daily Temp.	Avg. Daily Cost	Past Due After	\$22.00	
Apr 97	22	0.00	0.00	73	0.00	04/22/1997	Total Amount Paid	
		THERMS	THERMS	FAH				



Natural Gas. Electricity. Endless Possibilities.

CUSTOMER INFORMATION

Peoples Gas System, Inc.
111 Madison St PO Box 2562
Tampa, FL 33601-2562
ATTN: Ed Elliott
PHONE: (813) 272-0038
FAX: (813) 272-0323
BAW: 68756

INVOICE INFORMATION

INVOICE NO.: U9703868
INVOICE DATE: April 08, 1997
DUE DATE: April 07, 1997
ENRON CONTACT: Brett Hummcker
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	E83850.1	NX3	NGW-FGT/Z1	(19,375.00)	MMBtu	2.99300000	1.86800000	\$21,796.88
11/27/96	E83850.6	NX3	NGW-FGT/Z3	(13,578.00)	MMBtu	3.14800000	1.89600000	\$16,999.66
11/27/96	E83850.A	NX3	NGW-FGT/Z1	(23,250.00)	MMBtu	2.79300000	1.86800000	\$21,506.25
12/02/96	E84081.1	NX3	NGW-FGT/Z1	(19,375.00)	MMBtu	2.90100000	1.86800000	\$20,014.38
12/02/96	E84081.6	NX3	NGW-FGT/Z3	(13,578.00)	MMBtu	3.01600000	1.89600000	\$15,614.70
12/02/96	E84081.A	NX3	NGW-FGT/Z1	(23,250.00)	MMBtu	2.72200000	1.86800000	\$19,855.50
11/27/96	E84187.1	NX3	NGW-FGT/Z1	(19,375.00)	MMBtu	2.80200000	1.86800000	\$18,096.25
11/27/96	E84187.6	NX3	NGW-FGT/Z3	(13,578.00)	MMBtu	2.91700000	1.89600000	\$14,270.48
11/27/96	E84187.A	NX3	NGW-FGT/Z1	(23,250.00)	MMBtu	2.64400000	1.86800000	\$18,042.00
12/04/96	E84605.1	NX3	NGW-FGT/Z1	(19,375.00)	MMBtu	2.99000000	1.86800000	\$21,738.75
12/04/96	E84605.6	NX3	NGW-FGT/Z3	(13,578.00)	MMBtu	3.13400000	1.89600000	\$16,823.14
12/04/96	E84605.A	NX3	NGW-FGT/Z1	(23,250.00)	MMBtu	2.80400000	1.86800000	\$21,762.00

AMOUNT DUE ENRON CAPITAL AND TRADE:

U.S. Dollar

\$226,519.98

#226,519.98

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

4-14-97

Please wire transfer by 2:00 PM CST on April 07, 1997

BANK NAME
Nations Bank of Texas

ABA NUMBER
111 000 012

ACCOUNT NUMBER
373 049 4727

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

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1	AMOCO	450,000.0	0.20900	\$94,050.00
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:	450,000.0		\$94,050.00

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

SWING SERVICE-DEMAND

	(A) SUPPLIER	(B) THERMS	(C) RATE	(D) ACCRUED
1	CALCASIEU GATHERING SYSTEM	4,555,390.0	0.01830	\$83,363.64
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:	<u>4,555,390.0</u>		<u>\$83,363.64</u>

SWING SERVICE-COMMODITY

9	CALCASIEU GATHERING SYSTEM	4,555,390.0	0.18300	\$833,636.37
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>4,555,390.0</u>		<u>\$833,636.37</u>

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

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1	CITRUS TRADING CORP.	2,091,410.0	0.22000	\$460,110.20
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:	2,091,410.0		\$460,110.20

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

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1	FINA	1,500,000.0	0.16900	\$253,500.00
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:	<u>1,500,000.0</u>		<u>\$253,500.00</u>

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

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1	KOCH	500,000.0	0.19900	\$99,500.00
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:	<u>500,000.0</u>		<u>\$99,500.00</u>

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

COMMODITY OTHER

(A)	(B)	(C)	(D)
<u>SUPPLIER</u>	<u>THERMS</u>	<u>RATE</u>	<u>ACCRUED</u>
1 NATURAL GAS CLEARINGHOUSE	69,820.0	0.17800	\$12,427.96
2 NATURAL GAS CLEARINGHOUSE	1,120,000.0	0.17400	\$194,880.00
3 NATURAL GAS CLEARINGHOUSE	522,540.0	0.20900	\$109,210.86
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>1,712,360.0</u>		<u>\$316,518.82</u>

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

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1	PANENERGY	1,486,940.0	0.17800	\$264,675.32
2	PANENERGY	1,400,000.0	0.20000	\$280,000.00
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:	2,886,940.0		\$544,675.32

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

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1	TEXACO	1,890,000.0	0.17075	\$322,717.50
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:	1,890,000.0		\$322,717.50

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

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1	UNION	506,400.0	0.17000	\$86,088.00
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:	506,400.0		\$86,088.00

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

MARCH 1997

(A)	(B)	(C)	(D)	(E)
SUPPLIER		THERMS	RATE	DOLLARS
1 AMOCO	ACCRUED:	1,550,000.0	0.18750	\$290,625.00
2	ACTUAL:	1,550,000.0	0.18750	\$290,625.00
3 AMOCO	ACCRUED:	107,760.0	0.18450	\$19,881.72
4	ACTUAL:	107,760.0	0.19777	\$21,311.37
5 AMOCO	ACCRUED:	100,000.0	0.18950	\$18,950.00
6	ACTUAL:	100,000.0	0.19777	\$19,776.70
7 AMOCO	ACCRUED:	137,490.0	0.18750	\$25,779.38
8	ACTUAL:	137,490.0	0.19777	\$27,190.98
9 AMOCO	ACCRUED:	270,080.0	0.18650	\$50,369.92
10	ACTUAL:	270,080.0	0.19777	\$53,412.91
11 AMOCO	ACCRUED:	346,480.0	0.19850	\$68,776.28
12	ACTUAL:	346,480.0	0.19777	\$68,522.31
13 AMOCO	ACCRUED:	554,760.0	0.19650	\$109,010.34
14	ACTUAL:	554,760.0	0.19777	\$109,713.22
15 AMOCO	ACCRUED:	33,500.0	0.19250	\$6,448.75
16	ACTUAL:	33,500.0	0.19777	\$6,625.29
17 CALCASIEU GATHERING SYSTEM	ACCRUED:	3,399,440.0	0.19690	\$669,349.74
18	ACTUAL:	3,399,440.0	0.19910	\$676,828.50

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

MARCH 1997

(A)	(B)	(C)	(D)	(E)
SUPPLIER		THERMS	RATE	DOLLARS
19 CITRUS TRADING CORP.	ACCRUED:	1,177,380.0	0.15900	\$187,203.42
20	ACTUAL:	1,177,380.0	0.15900	\$187,203.42
21 CITRUS TRADING CORP.	ACCRUED:	2,170,000.0	0.22000	\$477,400.00
22	ACTUAL:	2,170,000.0	0.22000	\$477,400.00
23 CORAL ENERGY RES.	ACCRUED:	2,827,200.0	0.17750	\$501,828.00
24	ACTUAL:	2,325,000.0	0.17700	\$411,525.00
25 KOCH GAS SERVICES	ACCRUED:	2,325,000.0	0.17400	\$404,550.00
26	ACTUAL:	2,827,200.0	0.18750	\$530,100.00
27 KOCH GAS SERVICES	ACCRUED:	53,000.0	0.18450	\$9,778.50
28	ACTUAL:	53,000.0	0.19765	\$10,474.19
29 KOCH GAS SERVICES	ACCRUED:	312,530.0	0.18950	\$59,224.44
30	ACTUAL:	312,530.0	0.19765	\$61,771.55
31 KOCH GAS SERVICES	ACCRUED:	273,310.0	0.20350	\$55,618.59
32	ACTUAL:	273,300.0	0.19765	\$54,017.75
33 KOCH GAS SERVICES	ACCRUED:	240,490.0	0.19450	\$46,775.31
34	ACTUAL:	240,490.0	0.19765	\$47,532.85
35 KOCH GAS SERVICES	ACCRUED:	194,910.0	0.19350	\$37,715.09
36	ACTUAL:	194,910.0	0.19765	\$38,523.96

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

MARCH 1997

(A)	(B)	(C)	(D)	(E)
SUPPLIER		THERMS	RATE	DOLLARS
37 KOCH GAS SERVICES	ACCRUED:	10,750.0	0.00000	\$0.00
38	ACTUAL:	10,750.0	0.19765	\$2,124.74
39 MIDCON GAS SERVICES	ACCRUED:	353,400.0	0.17250	\$60,961.50
40	ACTUAL:	353,400.0	0.17250	\$60,961.50
41 EPEC MARKETING (TENNECO)	ACCRUED:	617,830.0	0.17200	\$106,266.76
42	ACTUAL:	617,830.0	0.17700	\$109,355.91
43 NATURAL GAS CLEARINGHOUSE	ACCRUED:	2,619,500.0	0.17110	\$448,196.45
44	ACTUAL:	2,619,500.0	0.17110	\$448,196.45
45 NATURAL GAS CLEARINGHOUSE	ACCRUED:	1,917,040.0	0.17100	\$327,813.84
46	ACTUAL:	1,917,040.0	0.17100	\$327,813.84
47 NORAM	ACCRUED:	252,020.0	0.19000	\$47,883.80
48	ACTUAL:	252,020.0	0.19000	\$47,883.80
49 NORAM	ACCRUED:	150,000.0	0.18200	\$27,300.00
50	ACTUAL:	150,000.0	0.18200	\$27,300.00
51 PANENERGY	ACCRUED:	650,000.0	0.17025	\$110,662.50
52	ACTUAL:	650,000.0	0.17025	\$110,662.50
53 PANENERGY	ACCRUED:	156,000.0	0.18750	\$29,250.00
54	ACTUAL:	156,000.0	0.17025	\$26,559.00

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

MARCH 1997

(A)	(B)	(C)	(D)	(E)
SUPPLIER		THERMS	RATE	DOLLARS
55 PANENERGY	ACCRUED:	150,000.0	0.18900	\$28,350.00
56	ACTUAL:	150,000.0	0.18900	\$28,350.00
57 PANENERGY	ACCRUED:	200,000.0	0.19000	\$38,000.00
58	ACTUAL:	200,000.0	0.19000	\$38,000.00
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 :

MARCH 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 :**

MARCH 1997

(A) SUPPLIER	(B)	(C) THERMS	(D) RATE	(E) DOLLARS
91	ACCRUED:	0.0	0.00000	\$0.00
92	ACTUAL:	0.0	0.00000	\$0.00
93 TOTAL ACCRUED:		23,149,870.0		\$4,263,969.30
94 TOTAL ACTUAL:		23,149,860.0		\$4,319,762.75
95	ADJUSTMENT:	(10.0)		\$55,793.45



NATURAL GAS SALES INVOICE

Amoco Energy
Trading Corporation
Tax ID No. 36-3421804

Remit Wire to: **4-25-97**
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 022037
INVOICE DATE 04-09-1997
CONTRACT 157649
DELIVERY MONTH 03/1997

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

Natural gas delivered during 03/97. 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	1.84000	285,200.00
SUPPLY RESERVATION CHARGE 5,000 mmbtu/d X 31 days		155,000	0.03500	5,425.00
TOTAL AMOUNT DUE				290,625.00

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

COPY

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-A981603-12532900,022037,040997,0397



NATURAL GAS SALES INVOICE

Amoco Energy
Trading Corporation
Tax ID No. 36-3421804

Remit Wire to: **4-25-97**
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 022038
INVOICE DATE 04-09-1997
CONTRACT 157650
DELIVERY MONTH 03/1997

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

Natural gas delivered during 03/97. Calculations are based on nominations.

Delivery Point Description/ Pipeline Measurement Pt	Amoco ID#	Quantity mmbtu	Price \$/mmbtu	Amount Due (\$)
CARNES-FGT MARKET AREA	018770	20,776	1.74000	36,150.24
FGT/MOPS/TIVOLI SEE DAILY PRICING SHEET	020022	120,432	1.92490	231,819.56
FGT/AGC/SMITH PT SEE DAILY PRICING SHEET	067275	13,749	1.92490	26,465.45
SUPPLY RESERVATION CHARGE		154,957	0.08000	12,396.56

COPY

TOTAL AMOUNT DUE ~~306,831.81~~

Carnes 20,776 @ 1.89767 \$ 39,425.99
 Mops 120,482 " 228,635.18
 Smith Pt. 13,749 " 26,091.06

 155,007 @ .08 = 12,400.56

Adjusted Amount Due \$ 306,552.79

#01-90-000-222-02-00-0

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.



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		Terms for Payment:	Wire Funds to: Texas Commerce Bank - Houston, N.A.
Date	Number	Due on or before the 25th of the month by	4-25-97 ABA #113000609
04/08/97	9703035590	Wire Transfer.	Account 0010-135-3556

Point I.D.#	Description	Production	Mcf	MMBtu	Rate	Amount
001 206 001	FGT - False River	03/97	161,288	172,578	\$ 01.9910 ✓	\$ 343,602.80
001 206 002	FGT - Oakley - Assumption	03/97	122,051	131,693	\$ 01.9910 ✓	\$ 262,200.76
328 206 001	Sabine/Florida - Henry Hub	03/97	45,827	47,673	\$ 01.9910 /	\$ 94,916.94

COPY

150,578

141,693

47,673

339,944 @ 1.991 = \$676,828.50

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

CE

Total Cost of Gas	\$ 700,720.50
Sales Tax (4%)	\$ 0.00

Total Amount Due this Invoice \$ 700,720.50

Adjusted Amount Due \$ 676,828.50 *CE*

PAGE 3 OF 13
MARCH INVOICES

Citrus Trading Corp.

An **ENRON/SONAT** Affiliate

PAGE 1

INVOICE INFORMATION				CONTRACT INFORMATION				CUSTOMER INFORMATION				PAYMENT INFORMATION			
INVOICE NUMBER: G-9703-2964 INVOICE DATE: APRIL 10, 1997 DUE DATE: APRIL 21, 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: 4-21-97 NATIONS BANK OF TEXAS (DALLAS) CITRUS TRADING CORP. 3750494468 - 111000012 (713)853-7798			
Fax #: (813) 272-0325				FOR FURTHER INFORMATION CALL: JULIE A. STRATTON @ (713) 853-5333 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	03/01/1997	03/31/1997								113,026	\$1.59000	\$179,711.34
-------	-----------	--	------------------	------------	------------	--	--	--	--	--	--	--	---------	-----------	--------------

TOTAL DUE CITRUS TRADING CORP.

113,026

~~\$179,711.34~~

\$179,711.34

[Signature]

COPY

01-96-000-232-02-00-0

[Signature]

PAGE 4 OF 13
MARCH 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-9703-2963 INVOICE DATE: APRIL 10, 1997 DUE DATE: APRIL 21, 1997			CONTRACT NO: 370-68756-305 CONTRACT DATE: FEBRUARY 15, 1995 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: 4-21-97 NATIONS BANK OF TEXAS (DALLAS) CITRUS TRADING CORP. 3750494468 - 111000012 (713)853-7798					
Fax #: (813) 272-0325			FOR FURTHER INFORMATION CALL: JULIE A. STRATTON @ (713) 853-5333 FAX # (713) 646-8420											
DELIVERY POINT		DESCRIPTION		DATES		VOLUMES			PRICE		DOLLARS			
FACILITY	PIPE 1/METER	PIPE 2/METER		START	END	TIER	TIER VOL	PER	MMBTU	INDEX	ADJUSTMENTS	FINAL	AMOUNT	TAX

TO INVOICE YOU FOR NATURAL GAS SALES:

8576	HPL/0981432	FGT/93469	HPL/FGT (MAGNET WITHERS)	03/01/1997	03/31/1997				108,500				\$2,200.00	\$238,700.00	✓
25306	FGT/61434		COMPRESSOR STATION 7 - EUNICE	03/01/1997	03/31/1997				4,712				\$1,590.00	\$7,492.08	✓
62134	FGT/94407		MOBIL PLANT - MOBILE BAY	03/01/1997	03/31/1997				95,835				\$2,200.00	\$210,837.00	✓
62137	FGT/94410		DIGS - MOBILE BAY	03/15/1997	03/31/1997				12,665				\$2,200.00	\$27,863.00	✓

TOTAL DUE CITRUS TRADING CORP.

221,712

\$484,892.08 ✓

COPY

Less Adjustment for March '97
LE Rider 220 Transportation
per worksheet
Adjusted Amount Due
Citrus Trading Corp.

⌘ 72,871.51
⌘ 412,020.57

PAGE 5 OF 13
MARCH INVOICES

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

Coral

Energy Resources, L.P.

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

PEOPLES GAS SYSTEM, INC.
111 Madison Street
Attn: Ed Elliot Mgr. Gas Acctg.
Tampa, FL 33601

Invoice

Invoice No: CER-I-199703-0244
Contract Number: 010-NG-SS-03213
GMS Contract Number: S-PEOPLES-S-01
Customer ID: PEOPLES
Invoice Date: 04/08/1997
Due Date: 04/25/1997

Payment Due in U.S. Dollars

Prod. Month: 3/1997
Pipeline: SNG CO
Meter/Pool #: PI0730
Description: CORAL TIER 1 POOL.

Quantity	Unit	Avg. Price*	Amount Due
232,500	Dth	\$1.8300	\$425,475.00
232,500		1.77	\$425,475.00 Totals

Recap:

Commodity Total ~~\$425,475.00~~

Net Amount Due in U.S. \$ \$425,475.00

(* = Average Price is rounded)

COPY

ZONE 1 1.69
Demand (Swg) .08
1.77

Adjusted Amount Due \$ 411,525.00

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

PAGE 6 OF 13
MARCH INVOICES

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:
Dolly Trotter at (713) 767-5627
Fax Payment Detail to:
Andre Greer at (713) 767-5445

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

Customer #: 1492
Invoice #: 23960
Invoice Date: 04/10/97
Amount Due: \$109,355.91

Remittance Addresses:
Wire: 4-18-97
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: 03/97

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	1.740000	\$107,502.42

COPY

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

PAGE 7 OF 13
MARCH INVOICES

Contact Garey L. Nelson Ph: (713) 757-2472 Fax: (713) 757-2108	TOTAL AMOUNT DUE \$109,355.91
Comments: Thank you.	



INVOICE

KOCH ENERGY TRADING, INC.

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

Date: 4/3/97
Due Date: 4/25/97

Invoice No: 9704564

260-110-001-00- 54302 -9704564-139

March 1997 Gas Volumes

	MMBTU	Price	Dollar Amount
BAYOU SALE (UGPL TO SRPL TO SNG)	282,720 ✓	1.8750 ✓	\$530,100.00 ^{ok}
MONTPELIER (UGPL TO FLORIDA GAS)	97,062	1.9086 1.9115	\$185,247.78 185,532.89
MONTPELIER (UGPL TO FLORIDA GAS)	11,436	1.9000 1.9115	\$21,728.40 21,859.78
MONTPELIER (UGPL TO FLORIDA GAS)	108,498	.065	\$7,265.25 7,052.37

Amount Due

391,218

~~\$744,341.43~~

Adjusted Amount Due \$ 744,545.04

COPY

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

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:

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

4-25-97

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: () -

Invoice Number: 0548820
Billing Period: Mar-97
Invoice Date: April 7, 1997
Due Date: April 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

Mar-97

NGPL

FLA GAS/NGPL JEFFERSON

1 03/01 03/31

35,340

\$1.72500

\$60,961.50

Mar-97 Commodity Charges Total:

35,340

\$60,961.50

Contract Total:

\$60,961.50

Invoice Total: (US\$)

\$60,961.50

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

COPY

REMIT TO:

Wire Transfer - 4-22-97

PAGE 9 OF 13
MARCH INVOICES

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 NGC Company

P.O. BOX 730508
DALLAS, TEXAS 75373-0508
PHONE: 713/507-6410
FAX: 713/507-3787

INVOICE NO.: 105238-00
INVOICE DATE: 04-01-97
CONTRACT NO.: 9411321
CLIENT CONTACT: JWC
TERMS: Net Due On or Before 04-20-97
Volumes: MMBTUs
Prices : US Dollars

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

ORIGINAL COPY

Table with 4 columns: DESCRIPTION, QUANTITY (MMBTU), RATE, AMOUNT. Includes rows for 'Estimated March 97 Volumes of Natural Gas Purchased from NATURAL GAS CLEARINGHOUSE via FLORIDA GAS TRANSMISSION COMPANY', 'NUECES', 'RESERVATION FEE', and 'TOTAL INVOICE'.

COPY

#01-96-000-232-02-00-0

NorAm Energy Services, Inc.

P.O. Box 200631
Dallas, TX 75320-0631

A NORAM ENERGY COMPANY

PEOPLES GAS SYSTEM, INC.
111 MADISON STREET
TAMPA FL 33601-2562

Contract No: 1963-NSI-0001
Invoice No: 03-7033454
Invoice Date: 4/8/97
Due Date: 4/18/97
Page: 1

Billing for gas delivered as follows:

Location: FLORIDA GAS TRANSMISSION COMPANY - MAGNET WITHERS HPL/FGT - Meter: 08576 - St: FL

Month	Act/Nom	MMBtu	Rate	Amount
199703	Nom	16,544	\$1.9000	\$31,433.60
Amount Due			16,544	\$31,433.60

Location: FLORIDA GAS TRANSMISSION COMPANY - VASTAR-MOPS - Meter: 611 - St: FL

Month	Act/Nom	MMBtu	Rate	Amount
199703	Nom	15,000	\$1.8200	\$27,300.00
Amount Due			15,000	\$27,300.00

Location: FLORIDA GAS TRANSMISSION COMPANY - NUECES - Meter: POI 49008 - St:

Month	Act/Nom	MMBtu	Rate	Amount
199703	Nom	8,658	\$1.9000	\$16,450.20
Amount Due			25,000	\$47,500.00
Total Amount Due			56,544	\$106,233.60

Remit by wire to : Wells Fargo Bank
San Francisco, California
4-18-97 ABA No. 121 000 248
Noram Energy Services, Inc.
Account No. 415 974 8185

Adjusted Amount Due \$ 75,183.80

If you have any questions please contact Jane Ethredge at (713) 308-4090 or fax (713) 654-7503.

COPY

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



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

Invoice No: SR97030506
 Customer No: 0000007355
 Customer Fax: (813) 272-0063

Invoice Date: April 10, 1997
 Payment Terms: Due April 25, 1997
 unless otherwise provided in effective contract

Payment by wire transfer: 4-25-97
 PANENERGY TRADING & MARKET SERVICES
 CHASE MANHATTAN BANK
 NEW YORK, NY
 ABA # 021000021
 Account # 910-2-771269

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
3/97	5430	25412	Pooling\Zone 2 CS # 8	1.8900	15,000	28,350.00
3/97	5430	25412	Pooling\Zone 2 CS # 8	1.9000	20,000	38,000.00
** Invoice Totals					35,000	\$66,350.00

- ** 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

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

COPY

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

Invoice No: **SR97030505**
 Customer No: **0000007355**
 Customer Fax: **(813) 272-0063**

Invoice Date: **April 10, 1997**
 Payment Terms: **Due April 25, 1997**
 unless otherwise provided in effective contract


Payment by wire transfer: **4-25-97**
 PANENERGY TRADING & MARKET SERVICES
 CHASE MANHATTAN BANK
 NEW YORK, NY
 ABA # **021000021**
 Account # **910-2-771269**

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
3/97	A-BTB-FGT	611	FGT Mops Refugio Tivoli	1.7025 ✓	65,000 ✓	110,662.50 ✓
3/97	5430	25306	PoolingZone 1 CS #7	1.7025	15,600 ✓	26,559.00
** Invoice Totals					80,600	\$137,221.50

- ** 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
 COPY 

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

DATE	04/10/97	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 4-18-97 Florida Gas Transmission Company Nations Bank, Dallas, TX Account # 3750354511 ABA # 111000012
DUE	04/20/97		
INVOICE NO.	16536		
TOTAL AMOUNT DUE	\$4,092.00		

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

RECEIPTS POI NO. NAME	DELIVERIES POI NO. NAME	PROD MONTH	TC	RC	RATES			VOLUMES MMBTU DRY	AMOUNT
					BASE	SURCHARGES	DISC NET		
Payback Due FGT For DPOA: 5064. Scheduled Day: Mar 21, 1997.		03/97	A	UPF	0.0312	0.0370	0.0682	30,000	\$2,046.00
Payback Due FGT For DPOA: 5064. Scheduled Day: Mar 22, 1997.		03/97	A	UPF	0.0312	0.0370	0.0682	20,000	\$1,364.00
Payback Due FGT For DPOA: 5064. Scheduled Day: Mar 23, 1997.		03/97	A	UPF	0.0312	0.0370	0.0682	10,000	\$682.00
TOTAL FOR CONTRACT 5047 FOR MONTH OF 03/97.								60,000	\$4,092.00

*** END OF INVOICE 16536 ***

*Less Amount Included in
 Mar '97 P&A Filing*

\$ 4,092.00

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

Adjustment

-0-

Q

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

DATE	04/10/97	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 4-18-97 Florida Gas Transmission Company Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012
DUE	04/20/97		
INVOICE NO.	16373		
TOTAL AMOUNT DUE	\$207,973.61		

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		PROD MONTH	TC	RC	RATES				VOLUMES MMBTU DRY	AMOUNT
	POI NO.	NAME				BASE	SURCHARGES	DISC	NET		
Usage Charge - No Notice For JACKSONVILLE											
Usage Charge			03/97	A	COM	0.0312	0.0370		0.0682	449,798	\$30,676.22
Usage Charge	16110	PGS-COCONUT CREEK	03/97	A	COM	0.0312	0.0370		0.0682	49,936	\$3,405.64
Usage Charge	16112	PGS-PLANTATION	03/97	A	COM	0.0312	0.0370		0.0682	42,875	\$2,924.08
Usage Charge	16113	PGS-DANIA	03/97	A	COM	0.0312	0.0370		0.0682	194,967	\$13,296.75
Usage Charge	16115	PGS-NORTH MIAMI	03/97	A	COM	0.0312	0.0370		0.0682	263,753	\$17,987.95
Usage Charge	16119	PGS-MIAMI	03/97	A	COM	0.0312	0.0370		0.0682	175,804	\$11,989.83
Usage Charge	16121	PGS-MIAMI BEACH	03/97	A	COM	0.0312	0.0370		0.0682	58,282	\$3,974.83
Usage Charge	16173	PGS-ORLANDO SOUTHWEST	03/97	A	COM	0.0312	0.0370		0.0682	9,516	\$648.99
Usage Charge	16190	PGS-FROSTPROOF	03/97	A	COM	0.0312	0.0370		0.0682	20,812	\$1,419.38
Usage Charge	16191	PGS-AVON PARK	03/97	A	COM	0.0312	0.0370		0.0682	30,450	\$2,076.69
Usage Charge	16195	PEOPLES GAS-ONECO	03/97	A	COM	0.0312	0.0370		0.0682	2,948	\$201.05
Usage Charge	16196	PGS SARASOTA	03/97	A	COM	0.0312	0.0370		0.0682	81,400	\$5,551.48
Usage Charge	16198	PGS-LAKELAND NORTH	03/97	A	COM	0.0312	0.0370		0.0682	596,110	\$40,654.70
Usage Charge	16200	PGS-BRANDON	03/97	A	COM	0.0312	0.0370		0.0682	61,174	\$4,172.07
Usage Charge	16201	PGS-TAMPA SOUTH	03/97	A	COM	0.0312	0.0370		0.0682	81,245	\$5,540.91
Usage Charge	16202	PGS-TAMPA EAST	03/97	A	COM	0.0312	0.0370		0.0682	46,252	\$3,154.39
Usage Charge	16203	PGS-TAMPA NORTH	03/97	A	COM	0.0312	0.0370		0.0682	70,127	\$4,782.66
Usage Charge	16207	PGS-ST PETERSBURG NORTH	03/97	A	COM	0.0312	0.0370		0.0682	85,840	\$5,854.29
Usage Charge	16208	PGS-ST PETERSBURG	03/97	A	COM	0.0312	0.0370		0.0682	233,741	\$15,941.14
Usage Charge	16209	PGS-TAMPA WEST	03/97	A	COM	0.0312	0.0370		0.0682	29,214	\$1,992.39
Usage Charge	28712	PGS-OSCEOLA COUNTY	03/97	A	COM	0.0312	0.0370		0.0682	17,290	\$1,179.18
Usage Charge	57345	HARDEE POWER PARTNERS MET	03/97	A	COM	0.0312	0.0370		0.0682	15,000	\$1,023.00

PAGE 2 OF 5
PRIOR MONTH ADJ.

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

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

DATE	04/10/97	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	04/20/97		
INVOICE NO.	16373		
TOTAL AMOUNT DUE	\$207,973.61		

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		PROD MONTH	TC	RC	RATES				VOLUMES MMBTU DRY	AMOUNT
	POI NO.	NAME				BASE	SURCHARGES	DISC	NET		
Usage Charge	58913	PGS LAKE MURPHY	03/97	A	COM	0.0312	0.0370		0.0682	640,119	\$43,656.12
Usage Charge	59963	ORLANDO TURNPIKE	03/97	A	COM	0.0312	0.0370		0.0682	51,112	\$3,485.84
Volumetric Relinquishment - Credit - Acq ctrc 5662, Acq poi 16203			03/97	A	VGR		0.0085		0.0085	(30,009)	(\$255.08)
Volumetric Relinquishment - Credit - Acq ctrc 5662, Acq poi 16203			03/97	A	VOL	0.3200	0.0600		0.3800	(30,009)	(\$11,403.42)
Volumetric Relinquishment - Credit - Acq ctrc 5649, Acq poi 16208			03/97	A	VOL	0.4268	0.0685		0.4953	(12,028)	(\$5,957.47)
TOTAL FOR CONTRACT 5047 FOR MONTH OF 03/97.										3,307,765	\$207,973.61

*** END OF INVOICE 16373 ***

*Less Amount Included
 in Mar '97 PGA Filing:*
 Usage Charge (excl. payback) * \$ 225,350.60
 Vol. Relinq. Credit + \$ <16,224.17>

* 229,442.60 - 4,092.00

** Adj - Vol. Relinq. <1,391.80>
 - Usage Charge 238.98
<1,152.82>

Adjustment
 ** \$ <1,152.82>

\$ 209,126.43

PAGE 3 OF 5
PRIOR MONTH ADJ.

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

DATE	04/10/97	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 4-18-97 Florida Gas Transmission Company Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012
DUE	04/20/97		
INVOICE NO.	16422		
TOTAL AMOUNT DUE	\$1,282.69		

CONTRACT	5319	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			DISC	NET	VOLUMES MMBTU DRY	AMOUNT
					BASE	SURCHARGES					
Usage Charge	16159	PGS-DAYTONA BEACH	03/97	A	COM	0.0144	0.0020		0.0164	77,294	\$1,267.62
Usage Charge	62717	PEOPLES GAS SYSTEM (PGS)	03/97	A	COM	0.0144	0.0020		0.0164	919	\$15.07
TOTAL FOR CONTRACT 5319 FOR MONTH OF 03/97.										78,213	\$1,282.69

*** END OF INVOICE 16422 ***

*Less Amount Included in
Mar '97 PGA Filing*

\$ 1,282.69

Adjustment

\$ -0-

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

ER

Line #

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

March 1997
INVOICE

Line #

4 April 9, 1997
5

INVOICE NO. 03-883.40-97
ACCOUNT NO. 11300 01 VP2908 142

PLEASE WIRE TRANSFER PAYMENT TO:
4-24-97

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

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

10 03/01/97 - 03/31/97	2,101,140	\$0.17700	\$371,896.60
11 Total Commodity	2,101,140	\$0.17700	\$371,896.60

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.	8,925 mmbtu	\$0.2146	\$1,915.37
14 864340 & 864350 SNG Firm Com.	708,576 mmbtu	\$0.0377	\$26,734.98
15 864340 & 864350 SNG Firm Dem.	35,992 dth	\$8.8800	\$319,608.96
16 831200 & 831210 So Ga Firm Com.	852,878 mmbtu	\$0.0211	\$18,013.25
17 831200 & 831210 So Ga Firm Dem.	35,700 mcf	\$5.8290	\$208,095.06
18 864350 SNG GSR Volumetric	391,228 mmbtu	\$0.0074	\$2,895.09
19 So. Ga. Prior Period Adustment			\$0.59

Credits:

20 SNG Brokered Capacity	(\$70,971.67)
21 So. Ga. Brokered Capacity	(\$22,491.30)
22 Sonat Marketing-Occidental Chemical Buy/Sale Credit	(\$20,997.29)

23 Total Transport *# 01-90-000-232-02-00-0* \$462,803.04

24 TOTAL AMOUNT DUE \$834,699.64

25 *Less Amount Included in Mar'97 PGA Filing* \$ 829,516.40

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

Adjustment

\$ 5,183.24

SHRPT1
-08-97
10:59 PM

FLORIDA GAS TRANSMISSION
Monthly Cash-In/Cash-Out Report
Final - For the Production Month - September 1996

PAGE: 58

713 853 6756 P.03/03
Legal Entity Name: PEOPLES GAS SYSTEM, INC. LE Number: 4120 Duns Number: *****

Balance Type	Current Imbalance	PPA Imbalance	Book-Out Quantity	Current Book Out	PPA Book Out	Total Scheduled	Current Imbalance Subject To Cash-In/Cash-Out	PPA Imbalance Subject To Cash-In/Cash-Out	Imbalance Factor	Eligible For Netting
Market Delivery	(66,925)	0	0	0	0	5,942,455	(66,925)	0	1.00	Yes
FTS-1						5,814,491				
FTS-2						910,356				
Receipt	(1,207)	0	0	0	0	2,591,003	(1,207)	0	1.00	Yes
FTS-1						2,012,478				
FTS-2						578,525				
Notice	61,646	0	0	0	0	0	61,646	0	1.00	Yes

Charges

Charges	Quantity	Imbalance Factor	Posted Price	Differential Rate	Transportation Rate	Total Due
BOOK-OUT						
NO NOTICE NETTING						
Market	(61,646)					
No Notice	61,646					
NETTING						
CASH-IN-CASH-OUT						
Market	(5,279)	1.0000	1.7500			(9,238.25)
Receipt	(1,207)	1.0000	1.7500			(2,112.25)
TOTAL AMOUNT:						(11,350.50)

TOTAL P.03

FGT MARKETING

10:24

MHY-02-1997
(+) Due Transporter
(-) Due Shipper

PAGE 1 OF 12
CASHOUTS/BOOKOUTS

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

DATE 04/30/97
 DUE 05/10/97
 INVOICE NO. 16893
 TOTAL AMOUNT DUE \$186,566.26

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 **5-9-97**
 Florida Gas Transmission Company
 Nations Bank, Dallas, TX
 Account # 3750354511
 ABA # 111000012

CONTRACT: SHIPPER: CUSTOMER NO: 4120 PLEASE CONTACT LAURA MOSELEY
 TYPE: CASH IN/CASH OUT DUNS NO: 6922736 AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

POI NO.	RECEIPTS DRN No.	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
	CIO - Net Receipt Imbalance			10/96		NRI		2.2300		2.2300	19,843	\$44,249.89
	CIO - Net No Notice Imbalance			10/96		NNI		2.2300		2.2300	63,819	\$142,316.37
TOTAL FOR MONTH OF 10/96.											83,662	\$186,566.26
*** END OF INVOICE 16893 ***												

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

COPY



Peoples Gas

STATEMENT OF RESOLUTION OF MONTHLY OPERATIONAL IMBALANCE AMOUNT FOR MARCH 1997

Applied Financial Services, Inc.
800 Gessner, Suite #900
Houston, TX 77024
Attention: Tom Clark FAX # (713) 468-1457

Statement Date:
Due Date:

17-Apr-97
30-Apr-97

RE: Firm Transportation Supplier Aggregation Service (Test) Program

	(In Therms)
Scheduled Quantity at City Gate	52,730.0
Less Fuel Shrinkage (.5%)	<u>263.7</u>
Scheduled Quantity at Burner Tip	52,466.3
Less Meter Read Volumes at Burner Tip	<u>49,276.0</u>
Imbalance For March 1997 Overtender/(Undertender)	<u>3,190.3</u>

Imbalance At Burner Tip	3,190.3
Imbalance At City Gate	3,206.3
Imbalance At Pipeline Receipt Point	3,304.4
Imbalance Level	6.08%

Fuel Charge	Zone 1 Rate	Factor	Imbalance	Amount
Commodity	0.18400	0.90	3,304.4	\$547.21
<u>Pipeline Charges</u>				
Reservation	0.00000		3,206.3	0.00
Usage	0.00682		3,206.3	21.87
Total Due Supplier				<u><u>\$569.08</u></u>

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 MARCH 1997

Citrus Trading Corp.
P. O. Box 1188, EB 3718
Houston, TX 77251-1188
Attention: Julie A. Stratton FAX # (713) 646-8420

Statement Date: 17-Apr-97
Due Date: 30-Apr-97

RE: Firm Transportation Supplier Aggregation Service (Test) Program

(In Therms)

Scheduled Quantity at City Gate 110,100.0
Less Fuel Shrinkage (.5%) 550.5

Scheduled Quantity at Burner Tip 109,549.5

Less Meter Read Volumes at Burner Tip 103,602.3

Imbalance For March 1997 5,947.2
Overtender/(Undertender)

Imbalance At Burner Tip 5,947.2

Imbalance At City Gate 5,977.1

Imbalance At Pipeline Receipt Point 6,160.0

Imbalance Level 5.43%

Fuel Charge	Zone 1 Rate	Factor	Imbalance	Amount
Commodity	0.18400	0.90	6,160.0	\$1,020.10
<u>Pipeline Charges</u>				
Reservation	0.00000		5,977.1	0.00
Usage	0.00682		5,977.1	40.76
Total Due Supplier				<u>\$1,060.86</u>

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 MARCH 1997

CNB/Olympic Gas Services
14 East University Ave., Suite #213
Gainesville, FL 32601
Attention: Mr. Richard Blaser FAX # (352) 336-7390

Statement Date:
Due Date:

17-Apr-97
30-Apr-97

RE: Firm Transportation Supplier Aggregation Service (Test) Program

	(In Therms)
Scheduled Quantity at City Gate	92,690.0
Less Fuel Shrinkage (.5%)	<u>463.5</u>
Scheduled Quantity at Burner Tip	92,226.5
Less Meter Read Volumes at Burner Tip	<u>76,521.8</u>
Imbalance For March 1997 Overtender/(Undertender)	<u>15,704.7</u>
Imbalance At Burner Tip	15,704.7
Imbalance At City Gate	15,783.6
Imbalance At Pipeline Receipt Point	16,266.6
Imbalance Level	17.03%

Fuel Charge	Zone 1 Rate	Factor	Imbalance	Amount
Commodity	0.18400	0.90	16,266.6	\$2,693.75
<u>Pipeline Charges</u>				
Reservation	0.00000		15,783.6	0.00
Usage	0.00682		15,783.6	107.64
Total Due Supplier				<u>\$2,801.39</u>

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 MARCH 1997

El Paso Energy Marketing Co.
7301 Carmel Executive Park, Suite 300
Charlotte, NC 28226
Attention: Accounts Payable FAX # (704) 542-7036

Statement Date:
Due Date:

17-Apr-97
30-Apr-97

RE: Firm Transportation Supplier Aggregation Service (Test) Program

(In Therms)

Scheduled Quantity at City Gate 37,560.0
Less Fuel Shrinkage (.5%) 187.8

Scheduled Quantity at Burner Tip 37,372.2

Less Meter Read Volumes at Burner Tip 31,108.5

Imbalance For March 1997 6,263.7
Overtender/(Undertender)

Imbalance At Burner Tip 6,263.7
Imbalance At City Gate 6,295.2
Imbalance At Pipeline Receipt Point 6,487.8

Imbalance Level 16.76%

Fuel Charge	Zone 1 Rate	Factor	Imbalance	Amount
Commodity	0.18400	0.90	6,487.8	\$1,074.38
<u>Pipeline Charges</u>				
Reservation	0.00000		6,295.2	0.00
Usage	0.00682		6,295.2	42.93
Total Due Supplier-			<u>\$1,117.31</u>	

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 MARCH 1997

e-prime, Inc.
800 Gessner, Suite #900
Houston, TX 77024
Attention: Tom Clark FAX # (713) 468-1457

Statement Date:
Due Date:

17-Apr-97
30-Apr-97

RE: Firm Transportation Supplier Aggregation Service (Test) Program

	(In Therms)
Scheduled Quantity at City Gate	126,770.0
Less Fuel Shrinkage (.5%)	<u>633.9</u>
Scheduled Quantity at Burner Tip	126,136.1
Less Meter Read Volumes at Burner Tip	<u>113,876.5</u>
Imbalance For March 1997 Overtender/(Undertender)	<u>12,259.6</u>

Imbalance At Burner Tip	12,259.6
Imbalance At City Gate	12,321.2
Imbalance At Pipeline Receipt Point	12,698.2
Imbalance Level	9.72%

<u>Fuel Charge</u>	<u>Zone 1 Rate</u>	<u>Factor</u>	<u>Imbalance</u>	<u>Amount</u>
Commodity	0.18400	0.90	12,698.2	\$2,102.82
<u>Pipeline Charges</u>				
Reservation	0.00000	-	12,321.2	0.00
Usage	0.00682	-	12,321.2	84.03
Total Due Supplier				<u><u>\$2,186.85</u></u>

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 MARCH 1997

TECO Gas Marketing Company
4400 Post Oak Parkway, Suite 1000
Houston, TX 77027
Attention: Accounts Payable FAX # (713)627-9935

Statement Date:
Due Date:

17-Apr-97
30-Apr-97

RE: Firm Transportation Supplier Aggregation Service (Test) Program

(In Therms)

Scheduled Quantity at City Gate - 120,280.0
Less Fuel Shrinkage (.5%) 601.4

Scheduled Quantity at Burner Tip 119,678.6

Less Meter Read Volumes at Burner Tip 99,675.5

Imbalance For March 1997 20,003.1
Overtender/(Undertender)

Imbalance At Burner Tip 20,003.1
Imbalance At City Gate 20,103.6
Imbalance At Pipeline Receipt Point 20,718.8

Imbalance Level 16.71%

<u>Fuel Charge</u>	<u>Zone 1 Rate</u>	<u>Factor</u>	<u>Imbalance</u>	<u>Amount</u>
Commodity	0.18400	0.90	20,718.8	\$3,431.03
<u>Pipeline Charges</u>				
Reservation	0.00000		20,103.6	0.00
Usage	0.00682		20,103.6	137.11
Total Due Supplier				<u>\$3,568.14</u>

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 MARCH 1997

Texas-Ohio Communications, Inc.
800 Gessner, Suite #900
Houston, TX 77024
Attention: Tom Clark FAX # (713) 468-1457

Statement Date:
Due Date:

17-Apr-97
30-Apr-97

RE: Firm Transportation Supplier Aggregation Service (Test) Program

(In Therms)

Scheduled Quantity at City Gate 180,000.0
Less Fuel Shrinkage (.5%) 900.0

Scheduled Quantity at Burner Tip 179,100.0

Less Meter Read Volumes at Burner Tip 166,728.9

Imbalance For March 1997 12,371.1
Overtender/(Undertender)

Imbalance At Burner Tip 12,371.1
Imbalance At City Gate 12,433.3
Imbalance At Pipeline Receipt Point 12,813.8

Imbalance Level 6.91%

Fuel Charge	Zone 1 Rate	Factor	Imbalance	Amount
Commodity	0.18400	0.90	12,813.8	\$2,121.97
<u>Pipeline Charges</u>				
Reservation	0.00000		12,433.3	\$0.00
Usage	0.00682		12,433.3	84.80
Total Due Supplier				<u><u>\$2,206.77</u></u>

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 MARCH 1997

Texas-Ohio Distribution, Inc.
800 Gessner, Suite #900
Houston, TX 77024
Attention: Tom Clark FAX # (713) 468-1457

Statement Date:
Due Date:

17-Apr-97
30-Apr-97

RE: Firm Transportation Supplier Aggregation Service (Test) Program

	(In Therms)
Scheduled Quantity at City Gate	53,980.0
Less Fuel Shrinkage (.5%)	<u>269.9</u>
Scheduled Quantity at Burner Tip	53,710.1
Less Meter Read Volumes at Burner Tip	<u>46,213.8</u>
Imbalance For March 1997 Overtender/(Undertender)	<u>7,496.3</u>

Imbalance At Burner Tip	7,496.3
Imbalance At City Gate	7,534.0
Imbalance At Pipeline Receipt Point	7,764.5
Imbalance Level	13.96%

Fuel Charge	Zone 1 Rate	Factor	Imbalance	Amount
Commodity	0.18400	0.90	7,764.5	\$1,285.80
<u>Pipeline Charges</u>				
Reservation	0.00000		7,534.0	0.00
Usage	0.00682		7,534.0	51.38
Total Due Supplier				<u>\$1,337.18</u>

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

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CASHOUTS/BOOKOUTS



Peoples Gas

STATEMENT OF RESOLUTION OF MONTHLY OPERATIONAL IMBALANCE AMOUNT FOR MARCH 1997

Texas-Ohio Gas. Inc.
800 Gessner, Suite #900
Houston, TX 77024
Attention: Tom Clark FAX # (713) 468-1457

Statement Date:
Due Date:

17-Apr-97
30-Apr-97

RE: Firm Transportation Supplier Aggregation Service (Test) Program

	(In Therms)
Scheduled Quantity at City Gate	330,790.0
Less Fuel Shrinkage (.5%)	<u>1,654.0</u>
Scheduled Quantity at Burner Tip	329,136.0
Less Meter Read Volumes at Burner Tip	<u>310,212.5</u>
Imbalance For March 1997 Overtender/(Undertender)	<u>18,923.5</u>
Imbalance At Burner Tip	18,923.5
Imbalance At City Gate	19,018.6
Imbalance At Pipeline Receipt Point	19,600.6
Imbalance Level	5.75%

<u>Fuel Charge</u>	<u>Zone 1 Rate</u>	<u>Factor</u>	<u>Imbalance</u>	<u>Amount</u>
Commodity	0.18400	0.90	19,600.6	\$3,245.86
<u>Pipeline Charges</u>				
Reservation	0.00000		19,018.6	0.00
Usage	0.00682		19,018.6	129.71
Total Due Supplier				<u><u>\$3,375.57</u></u>

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 MARCH 1997

Texas-Ohio Pipeline, Inc.
800 Gessner, Suite #900
Houston, TX 77024
Attention: Tom Clark FAX # (713) 468-1457

Statement Date:
Due Date:

17-Apr-97
30-Apr-97

RE: Firm Transportation Supplier Aggregation Service (Test) Program

	(In Therms)
Scheduled Quantity at City Gate	217,930.0
Less Fuel Shrinkage (.5%)	<u>1,089.7</u>
Scheduled Quantity at Burner Tip	216,840.3
Less Meter Read Volumes at Burner Tip	<u>214,372.2</u>
Imbalance For March 1997 Overtender/(Undertender)	<u>2,468.1</u>

Imbalance At Burner Tip	2,468.1
Imbalance At City Gate	2,480.5
Imbalance At Pipeline Receipt Point	2,556.4
Imbalance Level	1.14%

Fuel Charge	Zone 1 Rate	Factor	Imbalance	Amount
Commodity	0.18400	1.00	2,556.4	\$470.38
<u>Pipeline Charges</u>				
Reservation	0.00000	-	2,480.5	0.00
Usage	0.00682	-	2,480.5	16.92
Total Due Supplier				<u>\$487.30</u>

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

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



04/15/97

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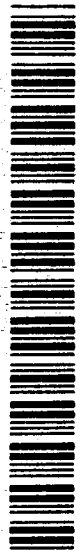
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PG 1 OF 1

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
9704000013	04/14/97	16594		130,387.95	0.00	130,387.95
			3/97 SHIPPER REFUND 12/95 - 5/96			TOTAL 130,387.95

SPECIAL INSTRUCTIONS:
CALL ALMA GREEN X5832 EB 3922B FOR PICKUP

DETACH AND RETAIN THIS STUB FOR YOUR RECORDS.

CHECK # 0625000727 ATTACHED BELOW



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

62-20
311

No. 0625000727

04/15/97

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

SSSSSSSS130,387.95
NOT VALID AFTER 90 DAYS

One Hundred Thirty Thousand Three Hundred Eighty Seven and 95/100
Dollars

William S. Hartman
AUTHORIZED SIGNATURE

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

PAGE 1 OF 2
PIPELINE REFUNDS

06 25000 7 2 7 03 1 100 20 9 39 1 10 48 5



Florida Gas Transmission Company

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

April 18, 1997

To: Shippers Transporting Volumes on Florida Gas Transmission (FGT) During the Period December, 1995 through May, 1996

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 December, 1995 through May, 1996. This refund is made in accordance with FGT's filing in Docket No. RP96-214-000 and the Federal Energy Regulatory Commission's ("FERC") Order issued February 26, 1997 (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 \$1,227,048.00. Pursuant to the December 31 filing as approved by the February 26 Order, the total amount was allocated to all shippers on a pro rata basis based on volumes transported during the period from December, 1995 through May, 1996 (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

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PIPELINE REFUNDS