

ORIGINAL
FILE COPY

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas Adjustment)
(PGA) True-up)

DOCKET NO. 950003-GU

DIRECT TESTIMONY OF LOU J. DEFRAIN

On Behalf of South Florida Natural Gas Company

Submitted for filing: November 1, 1995

DOCUMENT NUMBER-DATE
10785 NOV-1 1995
FPSC-RECORDS/REPORTING

1 Q. Please state your name, occupation, and business address.

2 A. My name is Lou J. Defrain. I am Secretary-Treasurer of
3 South Florida Natural Gas Co. ("SFNG"). My business address
4 is 101 Northwest 202 Terrace, Miami, Florida 33169.

5 Q. What is the purpose of your testimony?

6 A. The purpose of my testimony is to discuss the final true-up
7 for the period April 1994 through March 1995.

8 Exhibits

9 Q. Would you please identify the Composite Exhibit which you
10 are sponsoring with this testimony?

11 A. Yes. As Composite Exhibit LD-1, I am sponsoring the
12 following schedules with respect to the final true-up for
13 the period April 1994 through March 1995:

14 A-1 - Comparison of Actual Versus Original Estimate of the
15 Purchased Gas Adjustment Cost Recovery Factor - October 1994
16 through September 1995.

17 A-2 - Calculation of True-up and Interest Provision -
18 October 1994 through September 1995.

19 A-3 - Transportation Purchases - October 1994 through
20 September 1995.

21 A-4 - Transportation System Supply - October 1994 through
22 September 1995.

23 A-5 - Therm Sales and Customer Data - October 1994 through
24 September 1995.

25 A-6 - Conversion Factor Calculation - October 1994 through

1 September 1995.

2 A-7 - Final Fuel Over/Under Recovery - April 1994 through
3 March 1995.

4 Also attached are the individual PGA filings for the months
5 of October 1994 through September 1995.

6 Final True-Up April 1994 - March 1995

7 Q. What were total therm sales for the period April 1994
8 through March 1995?

9 A. Total therm sales subject to the PGA were 2,163,686 therms.

10 Q. What were total therm purchases for the period April 1994
11 through March 1995?

12 A. Total therm purchases were 2,010,800 therms.

13 Q. What was the cost of gas to be recovered through the PGA for
14 the period April 1994 through March 1995?

15 A. The cost of gas purchased for the period was \$365,763.

16 Q. What was the amount of gas revenue collected for the period
17 April 1994 through March 1995?

18 A. The amount of gas revenue collected to cover the cost of gas
19 was \$612,575.

20 Q. What is the total true-up provision for the period April
21 1994 through March 1995?

22 A. The total true-up provision, including interest, is an
23 overrecovery of \$254,239 for the period.

24 Q. What is the amount of estimated true-up included for April
25 1994 through March 1995 in the April 1995 through March 1996

1

2

PGA factor calculation?

3

A. The amount of estimated true-up for the period April 1994 through March 1995 included in the April 1995 through March 1996 PGA factor calculation was an overcollection of \$183,178.

4

5

6

7

Q. What is the final over/underrecovery for the April 1994 through March 1995 period to be included in the April 1996 through March 1997 projection?

8

9

10

A. The final overrecovery for the current period to be included in the April 1996 through March 1997 projection is \$71,061.

11

12

Q. Does this conclude your testimony?

13

A. Yes, it does.

EXHIBIT LD-1

SOUTH FLORIDA NATURAL GAS COMPANY

Final True-up for the Period April, 1994
through March, 1995

PGA Filings for the Months of October 1994
through September 1995

COMPANY: SFNG		FINAL FUEL OVER/UNDER RECOVERY		SCHEDULE A-7	
FOR THE PERIOD: APRIL 94		Through		MARCH 95	
				APR-MAR 95	TOTAL
1	TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2 Line 3		365,763	365,763
2	TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	A-2 Line 6		612,575	612,575
3	ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD (2-1)			246,812	246,812
4	INTEREST PROVISION ACTUAL OVER/UNDER RECOVERY	A-2 Line 8		7,427	7,427
5	FOR THE PERIOD (3+4)			254,239	254,239
6	LESS: ESTIMATED/ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD APRIL Through MARCH (From Schedule E-2) WHICH WAS INCLUDED IN THE CURRENT APRIL 95 Through MARCH 96 PERIOD	E-4 Line 4 Col.4		183,178	183,178
7	FINAL FUEL OVER/UNDER RECOVERY TO BE INCLUDED IN THE PROJECTED APRIL 96 Through MARCH 97 PERI (5-6)			71,061	71,061

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APRIL 95 Through MARCH 96

ESTIMATED FOR THE PERIOD OF:

COST OF GAS PURCHASED	CURRENT MONTH: SEPTEMBER				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	644	779	(135)	-17.33	4,601	5,968	(1,367)	-22.91
2 NO NOTICE SERVICE	208	232	(24)	-10.34	1,668	1,747	(79)	-4.52
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	17,297	24,197	(6,900)	-28.52	111,051	178,722	(67,671)	-37.88
5 DEMAND	3,889	4,934	(1,045)	-21.18	27,794	36,625	(8,831)	-24.11
6 FGT REFUND	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
8 DEMAND	0	0	0	0.00	0	0	0	0.00
9	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	22,038	30,142	(8,104)	-26.89	145,114	223,062	(77,948)	-34.94
12 NET UNBILLED	(270)	0	(270)	0.00	(15,359)	0	(15,359)	0.00
13 COMPANY USE	0	0	0	0.00	0	0	0	0.00
14 TOTAL THERM SALES	23,555	17,428	6,127	35.16	161,166	146,779	14,387	9.80
THERMS PURCHASED								
15 COMMODITY (Pipeline) BILLING DETERMINANTS ONLY	89,800	107,543	(17,743)	-16.50	641,750	829,081	(187,331)	-22.60
16 NO NOTICE SERVICE BILLING DETERMINANTS ONLY	30,000	30,000	0	0.00	240,400	240,400	0	0.00
17 SWING SERVICE COMMODITY	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other) COMMODITY	89,800	107,543	(17,743)	-16.50	641,750	829,081	(187,331)	-22.60
19 DEMAND BILLING DETERMINANTS ONLY	89,800	107,543	(17,743)	-16.50	641,750	829,081	(187,331)	-22.60
20 OTHER COMMODITY	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
22 DEMAND	0	0	0	0.00	0	0	0	0.00
23	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	89,800	107,543	(17,743)	-16.50	641,750	829,081	(187,331)	-22.60
25 NET UNBILLED	(1,285)	0	(1,285)	0.00	(73,146)	0	(73,146)	0.00
26 COMPANY USE	210	120	90	75.00	961	720	241	33.47
27 TOTAL THERM SALES (24-26 ESTIMATED ONLY)	112,180	107,423	4,757	4.43	767,527	828,361	(60,834)	-7.34
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.717	0.724	-0.007	-1.00	0.717	0.720	-0.003	-0.401
29 NO NOTICE SERVICE (2/16)	0.693	0.773	-0.080	-10.34	0.694	0.727	-0.033	-4.522
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.000
31 COMMODITY (Other) (4/18)	19.262	22.500	-3.238	-14.39	17.304	21.557	-4.252	-19.726
32 DEMAND (5/19)	4.331	4.588	-0.257	-5.61	4.331	4.418	-0.087	-1.960
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.000
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
36 (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES (11/24)	24.541	28.028	-3.487	-12.44	22.612	26.905	-4.292	-15.95
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
40 TOTAL COST OF THERMS SOLD (11/27)	19.645	28.059	-8.414	-29.99	18.907	26.928	-8.021	-29.79
41 TRUE-UP (E-2)	-7.113	-7.113	0.000	0.00	-7.113	-7.113	0.000	0.00
42 TOTAL COST OF GAS (40+41)	12.532	20.946	-8.414	-40.17	11.794	19.815	-8.021	-40.48
43 REVENUE TAX FACTOR	1.003764	1.003764	0.000	0.00	1.003764	1.003764	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TA (42x43)	12.579	21.025	-8.446	-40.17	11.838	19.890	-8.052	-40.48
45 PGA FACTOR ROUNDED TO NEAREST .001	12.579	21.025	-8.446	-40.17	11.838	19.890	-8.052	-40.48

COMPANY: SFNG

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2

EXHIBIT NO

FOR THE PERIOD OF: APRIL 95 Through MARCH 96

DOCKET NO. 950003-GU

SOUTH FLORIDA NATURAL GAS CO.

LD-2

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	CURRENT MONTH: SEPTEMBER				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST	22,038	30,142	8,104	26.886%	145,114	223,063	77,949	34.945%
2 TRANSPORTATION COST	0	0	0	0.000%	0	0	0	0.000%
3 TOTAL	22,038	30,142	8,104	26.886%	145,114	223,063	77,949	34.945%
4 FUEL REVENUES (NET OF REVENUE TAX)	23,555	17,428	(6,127)	-35.156%	161,166	146,779	(14,387)	-9.802%
5 TRUE-UP (COLLECTED) OR REFUNDED	12,069	12,069	0	0.000%	72,414	72,414	0	0.000%
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	35,624	29,497	(6,127)	-20.772%	233,580	219,193	(14,387)	-6.564%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	13,586	(645)	(14,231)	2206.357%	88,466	(3,870)	(92,336)	2385.943%
8 INTEREST PROVISION-THIS PERIOD (21)	1,163	391	(771)	-197.196%	6,786	3,265	(3,521)	-107.822%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	236,129	84,214	(151,915)	-180.392%	215,971	144,910	(71,061)	-49.038%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(12,069)	(12,069)	0	0.000%	(72,414)	(72,414)	0	0.000%
10a FLEX RATE REFUND (if applicable)	0	0	0	0.000%	0	0	0	0.000%
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	238,809	71,891	(166,917)	-232.181%	238,809	71,891	(166,918)	-232.181%
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	236,129	84,214	(151,915)	-180.392%				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	237,646	71,500	(166,146)	-232.372%				
14 TOTAL (12+13)	473,775	155,714	(318,061)	-204.260%				
15 AVERAGE (50% OF 14)	236,888	77,857	(159,031)	-204.260%				
16 INTEREST RATE - FIRST DAY OF MONTH	5.840%	6.030%	0.0019	3.151%				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.940%	6.030%	0.0009	1.493%				
18 TOTAL (16+17)	11.780%	12.060%	0.00280	2.322%				
19 AVERAGE (50% OF 18)	5.890%	6.030%	0.00140	2.322%				
20 MONTHLY AVERAGE (19/12 Months)	0.491%	0.503%	0.00012	2.322%				
21 INTEREST PROVISION (15x20)	1,163	391	(771)	-197.196%				

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

COMPANY: SFNG

TRANSPORTATION SYSTEM SUPPLY

SCHEDULE A-4

EXHIBIT NO _____

FOR THE PERIOD OF:

APRIL 95

Through

MARCH 96

DOCKET NO. 950003-GU

SOUTH FLA NATURAL GAS CO.

LD-1

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MONTH: SEPTEMBER

(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT MMBtu/d	(D) NET AMOUNT MMBtu/d	(E) MONTHLY GROSS MMBtu	(F) MONTHLY NET MMBtu	(G) WELLHEAD PRICE \$/MMBtu	(H) CITYGATE PRICE (GxE)/F
PESCO	NEW SMYRNA	311 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	299 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	9,326	8,980	1.55 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1.61 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
	TOTAL	311	299	9,326	8,980	1.55	1.61

NOTE: CITY GATE PRICE SHOULD NOT INCLUDE FGT TRANSPORTATION CHARGES

COMPANY: SFNG THERM SALES AND CUSTOMER DATA
 FOR THE PERIOD OF: APRIL 95 Through MARCH 96

	CURRENT MONTH: SEPTEMBER				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
RESIDENTIAL	39,744	35,967	(3,777)	-9.50%	308,979	303,398	(5,583)	-1.81%
COMMERCIAL	73,721	71,456	(2,265)	-3.07%	531,693	524,965	(6,728)	-1.27%
COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
TOTAL FIRM	113,465	107,423	(6,042)	-5.32%	840,672	828,361	(12,311)	-1.46%
THERM SALES (INTERRUPTIBLE)								
SMALL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
LARGE INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
TOTAL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
TOTAL THERM SALES	113,465	107,423	(6,042)	-5.32%	840,672	828,361	(12,311)	-1.46%
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
RESIDENTIAL	3,344	3,216	(128)	-3.83%	1,727	1,678	(50)	-2.87%
COMMERCIAL	281	297	16	5.69%	142	149	6	4.39%
COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
TOTAL FIRM	3,625	3,513	(112)	-3.09%	1,870	1,826	(43)	-2.32%
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
SMALL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
LARGE INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
TOTAL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
TOTAL CUSTOMERS	3,625	3,513	(112)	-3.09%	1,870	1,826	(43)	-2.32%
THERM USE PER CUSTOMER								
RESIDENTIAL	12	11	(1)	-5.90%	179	181	2	1.10%
COMMERCIAL	262	241	(22)	-8.29%	3,738	3,535	(203)	-5.42%
COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
SMALL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
LARGE INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%

COMPANY: SFNG

CONVERSION FACTOR CALCULATION

SCHEDULE A-4
 EXHIBIT NO. _____
 DOCKET NO. 950003-GU
 SOUTH FLORIDA NATURAL GAS CO
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ACTUAL FOR THE PERIOD OF:

APRIL 95 through MARCH 96

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.033	1.035	1.037	1.03473	1.03496	1.03424						
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.05053	1.052566	1.0546	1.052292	1.052526	1.051793	0	0	0	0	0	0

Exhibit No _____
 Docket No. 950003 64
 South Florida Natural Gas
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Peninsula Energy Services Company

DIVISION OF CHESAPEAKE UTILITIES CORPORATION
 P.O. Box 1769
 Dover, Delaware 19903-1769

NATURAL GAS INVOICE

Customer	Statement Date	10-Oct-95
South Florida Natural Gas Company P.O. Box 69000-J Miami, Florida 33269-0078	Payable Upon Receipt Past Due After	20-Oct-95
Attention: John McLelland		

Production month of: September 1995

SERVICE	VOLUME*		UNIT PRICE		TOTAL PRICE
BS	9,326	**	\$1.5034	***	\$14,020.71
D	8,980		\$0.4331		\$3,889.24
C	8,980		\$0.0717		\$643.87
MS	9,326	**	\$0.0500		\$466.30
NNT	3,000		\$0.0694		\$208.20
PGA					\$625.00
WACOG TRUE UP		see page 2			\$2,809.48
TOTAL AMOUNT DUE					\$22,662.80

* MMBtu's	BS - Baseload Service	C - FGT Usage	PGA - PGA Management
** Includes 3.85% Fuel	D - Demand	MS - Management Service	NNT - No Notice Reservation
*** Estimated			

Please Remit To Peninsula Energy Services Company Division of Chesapeake Utilities Corporation P.O. Box 1769 Dover, Delaware 19903-1769	For Wire Payments WIRE TRANSFER Credit PENINSULA ENERGY SERVICES COMPANY PCN Bank, Delaware Account _____ Routing Number _____
--	--

For Billing Inquiries call Customer Accounting at Facsimile Number	(941) 293-8612 (941) 294-3895
---	----------------------------------

SG 10/10/95

Peninsula Energy Services Company

DIVISION OF CHESAPEAKE UTILITIES CORPORATION
P.O. Box 1769
Dover, Delaware 19903-1769

WACOG TRUE-UP CALCULATIONS

Customer	Statement Date	10-Oct-95
South Florida Natural Gas Company P.O. Box 69000-J Miami, Florida 33269-0078		
Attention: John McLelland		

Production months of:	February 1995, March 1995, April 1995, May 1995
------------------------------	---

DESCRIPTION	VOLUME	UNIT PRICE	TOTAL PRICE
February 1995 True Up	27,075	\$0.0041	\$111.01
March 1995 True Up	20,539	\$0.0940	\$1,930.67
April 1995 True Up	15,085	\$0.0512	\$772.35
May 1995 True Up	11,378	(\$0.0004)	(\$4.55)
		TOTAL TRUE UP	<u>\$2,809.48</u>

COMPANY SOUTH FLORIDA NAT GAS

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTORSCHEDULE A-1
EXHIBIT NO. _____
DOCKET NO. 950003-GU
SOUTH FLA NATURAL GAS
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APRIL 95 Through MARCH 96

ESTIMATED FOR THE PERIOD OF:

	CURRENT MONTH: AUGUST				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline)	656	805	(149)	-18.51	3,957	5,189	(1,232)	-23.74
2 NO NOTICE SERVICE	236	264	(28)	-10.61	1,460	1,515	(55)	-3.63
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	13,854	23,901	(10,047)	-42.04	93,754	154,525	(60,771)	-39.33
5 DEMAND	3,961	5,100	(1,139)	-22.33	23,905	31,691	(7,786)	-24.57
6 FGT REFUND	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
8 DEMAND	0	0	0	0.00	0	0	0	0.00
9	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	18,707	30,070	(11,363)	-37.79	123,076	192,920	(69,844)	-36.20
12 NET UNBILLED	(997)	0	(997)	0.00	(15,089)	0	(15,089)	0.00
13 COMPANY USE	0	0	0	0.00	0	0	0	0.00
14 TOTAL THERM SALES	24,403	17,356	7,047	40.60	137,611	129,351	8,260	6.39
THERMS PURCHASED								
15 COMMODITY (Pipeline) BILLING DETERMINANTS ONLY	91,460	111,166	(19,706)	-17.73	551,950	721,538	(169,588)	-23.50
16 NO NOTICE SERVICE BILLING DETERMINANTS ONLY	34,100	34,100	0	0.00	210,400	210,400	0	0.00
17 SWING SERVICE COMMODITY	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other) COMMODITY	91,460	111,166	(19,706)	-17.73	551,950	721,538	(169,588)	-23.50
19 DEMAND BILLING DETERMINANTS ONLY	91,460	111,166	(19,706)	-17.73	551,950	721,538	(169,588)	-23.50
20 OTHER COMMODITY	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
22 DEMAND	0	0	0	0.00	0	0	0	0.00
23	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	91,460	111,166	(19,706)	-17.73	551,950	721,538	(169,588)	-23.50
25 NET UNBILLED	(4,749)	0	(4,749)	0.00	(71,861)	0	(71,861)	0.00
26 COMPANY USE	187	120	67	55.83	751	600	151	25.17
27 TOTAL THERM SALES (24-26 ESTIMATED ONLY)	116,216	111,046	5,170	4.66	655,347	720,938	(65,591)	-9.10
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.717	0.724	-0.007	-0.95	0.717	0.719	-0.002	-0.312
29 NO NOTICE SERVICE (2/16)	0.692	0.774	-0.082	-10.61	0.694	0.720	-0.026	-3.630
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.000
31 COMMODITY (Other) (4/18)	15.148	21.500	-6.353	-29.55	16.986	21.416	-4.430	-20.686
32 DEMAND (5/19)	4.331	4.588	-0.257	-5.60	4.331	4.392	-0.061	-1.392
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.000
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.000
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.000
36 (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.000
37 TOTAL COST OF PURCHASES (11/24)	20.454	27.050	-6.596	-24.38	22.298	26.737	-4.439	-16.60
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.000
39 COMPANY USE (13/26)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.000
40 TOTAL COST OF THERMS SOLD (11/27)	16.097	27.079	-10.982	-40.56	18.780	26.760	-7.979	-29.82
41 TRUE-UP (E-2)	-7.113	-7.113	0.000	0.00	-7.113	-7.113	0.000	0.000
42 TOTAL COST OF GAS (40+41)	8.984	19.966	-10.982	-55.00	11.667	19.647	-7.979	-40.61
43 REVENUE TAX FACTOR	1.003764	1.003764	0.000	0.00	1.003764	1.003764	0.000	0.000
44 PGA FACTOR ADJUSTED FOR TA (42+43)	9.018	20.041	-11.023	-55.00	11.711	19.721	-8.009	-40.61
45 PGA FACTOR ROUNDED TO NEAREST 001	9.018	20.041	-11.023	-55.00	11.711	19.721	-8.010	-40.62

COMPANY: SFNG

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2

EXHIBIT NO

DOCKET NO. 950003-GU

SOUTH FLORIDA NATURAL GAS CO.

LD-2

PAGE 11 OF 27

FOR THE PERIOD OF: APRIL 95 Through MARCH 96

	CURRENT MONTH: AUGUST				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST	18,707	30,070	11,363	37.788%	123,076	192,921	69,845	36.204%
2 TRANSPORTATION COST	0	0	0	0.000%	0	0	0	0.000%
3 TOTAL	18,707	30,070	11,363	37.788%	123,076	192,921	69,845	36.204%
4 FUEL REVENUES (NET OF REVENUE TAX)	24,403	17,356	(7,047)	-40.603%	137,611	129,351	(8,260)	-6.386%
5 TRUE-UP (COLLECTED) OR REFUNDED	12,069	12,069	0	0.000%	60,345	60,345	0	0.000%
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	36,472	29,425	(7,047)	-23.949%	197,956	189,696	(8,260)	-4.354%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	17,765	(645)	(18,410)	2854.264%	74,880	(3,225)	(78,105)	2421.860%
8 INTEREST PROVISION-THIS PERIOD (21)	1,132	453	(679)	-149.916%	5,623	2,874	(2,749)	-95.656%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	229,301	96,475	(132,826)	-137.679%	215,971	144,910	(71,061)	-49.038%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(12,069)	(12,069)	0	0.000%	(60,345)	(60,345)	0	0.000%
10a FLEX RATE REFUND (if applicable)	0	0	0	0.000%	0	0	0	0.000%
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	236,129	84,214	(151,915)	-180.392%	236,129	84,214	(151,915)	-180.392%
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	229,301	96,475	(132,826)	-137.679%				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	234,997	83,761	(151,236)	-180.557%				
14 TOTAL (12+13)	464,298	180,236	(284,062)	-157.606%				
15 AVERAGE (50% OF 14)	232,149	90,118	(142,031)	-157.606%				
16 INTEREST RATE - FIRST DAY OF MONTH	5.860%	6.030%	0.0017	2.819%				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.840%	6.030%	0.0019	3.151%				
18 TOTAL (16+17)	11.700%	12.060%	0.00360	2.985%				
19 AVERAGE (50% OF 18)	5.850%	6.030%	0.00180	2.985%				
20 MONTHLY AVERAGE (19/12 Months)	0.488%	0.503%	0.00015	2.985%				
21 INTEREST PROVISION (15x20)	1,132	453	(679)	-149.916%				

* If line 5 is a refund add to line 4

If line 5 is a collection () subtract from line 4

COMPANY: SFNG

THERM SALES AND CUSTOMER DATA

SCHEDULE A-5

EXHIBIT NO _____

DOCKET NO. 950003-GU

SOUTH FLORIDA NATURAL GAS CO.

LD-1

PAGE 14 OF 51

FOR THE PERIOD OF: APRIL 95 Through MARCH 96

	CURRENT MONTH: AUGUST				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
RESIDENTIAL	41,281	36,544	(4,737)	-11.48%	269,235	267,429	(1,806)	-0.67%
COMMERCIAL	79,683	74,502	(5,181)	-6.50%	457,972	453,509	(4,463)	-0.97%
COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
TOTAL FIRM	120,964	111,046	(9,918)	-8.20%	727,207	720,938	(6,269)	-0.86%
THERM SALES (INTERRUPTIBLE)								
SMALL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
LARGE INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
TOTAL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
TOTAL THERM SALES	120,964	111,046	(9,918)	-8.20%	727,207	720,938	(6,269)	-0.86%
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
RESIDENTIAL	3,361	3,216	(145)	-4.31%	1,449	1,410	(39)	-2.69%
COMMERCIAL	281	297	16	5.69%	119	124	5	4.14%
COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
TOTAL FIRM	3,642	3,513	(129)	-3.54%	1,568	1,534	(34)	-2.17%
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
SMALL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
LARGE INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
TOTAL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
TOTAL CUSTOMERS	3,642	3,513	(129)	-3.54%	1,568	1,534	(34)	-2.17%
THERM USE PER CUSTOMER								
RESIDENTIAL	12	11	(1)	-7.48%	186	190	4	2.07%
COMMERCIAL	284	251	(33)	-11.54%	3,854	3,665	(189)	-4.91%
COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
SMALL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
LARGE INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%

COMPANY: SFNG

CONVERSION FACTOR CALCULATION

SCHEDULE A-4
 EXHIBIT NO _____
 DOCKET NO. 950003-GU
 SOUTH FLORIDA NATURAL GAS CO
 LD-1
 PAGE 15 OF 77

ACTUAL FOR THE PERIOD OF:

APRIL 95 through MARCH 96

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED ÷ AVERAGE BTU CONTENT CCF PURCHASED	1.033	1.035	1.037	1.03473	1.03496							
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697
3 BILLING FACTOR												
BTU CONTENT × PRESSURE CORRECTION FACTOR	1.05053	1.052566	1.0546	1.052292	1.052526	0	0	0	0	0	0	0

Exhibit No _____
 Docket No. 950003-64
 South Florida Natural Gas
 LD-1
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Peninsula Energy Services Company

DIVISION OF CHESAPEAKE UTILITIES CORPORATION
 P.O. Box 1769
 Dover, Delaware 19903-1769

NATURAL GAS INVOICE

Customer	Statement Date	13-Sep-95
South Florida Natural Gas Company P.O. Box 69000-J Miami, Florida 33269-0078	Payable Upon Receipt	
Attention: John McLelland	Past Due After	23-Sep-95

Production month of: August 1995

SERVICE	VOLUME*		UNIT PRICE		TOTAL PRICE
BS	9,498	**	\$1.4086	***	\$13,378.88
D	9,146		\$0.4331		\$3,961.13
C	9,146		\$0.0717		\$655.77
MS	9,498	**	\$0.0500		\$474.90
NNT	3,410		\$0.0694		\$236.65
PGA					\$625.00
TOTAL AMOUNT DUE					\$19,332.33

* TAMBU's	BS - Baseload Service	C - FGT Usage	PGA - PGA Management
** Includes 3.85% Fuel	D - Demand	MS - Management Service	NNT - No Notice Reservation
*** Estimated			

Please Remit To Peninsula Energy Services Company Division of Chesapeake Utilities Corporation P.O. Box 1769 Dover, Delaware 19903-1769	For Wire Payments WIRE TRANSFER Credit PENINSULA ENERGY SERVICES COMPANY PCN Bank, Delaware Account # _____ Routing Number # _____
--	--

For Billing Inquiries call Customer Accounting at Facsimile Number	(941) 293-8612 (941) 294-3895
---	----------------------------------

Act 9/13/95

COMPANY SOUTH FLORIDA NAT GAS

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTORSCHEDULE A-1
EXHIBIT NO _____
DOCKET NO. 950003-GU
SOUTH FLA NATURAL GAS
EJK-1
PAGE 17 OF 87

APRIL 95 Through MARCH 96

ESTIMATED FOR THE PERIOD OF:

	CURRENT MONTH: JULY				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline)	718	829	(111)	-13.39	3,301	4,384	(1,083)	-24.70
2 NO NOTICE SERVICE	237	264	(27)	-10.23	1,224	1,251	(27)	-2.16
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	16,740	24,618	(7,878)	-32.00	79,900	130,624	(50,724)	-38.83
5 DEMAND	4,339	5,253	(914)	-17.40	19,944	26,591	(6,647)	-25.00
6 FGT REFUND	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
8 DEMAND	0	0	0	0.00	0	0	0	0.00
9	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	22,034	30,964	(8,930)	-28.84	104,369	162,850	(58,481)	-35.91
12 NET UNBILLED	1,256	0	1,256	0.00	(14,092)	0	(14,092)	0.00
13 COMPANY USE	0	0	0	0.00	0	0	0	0.00
14 TOTAL THERM SALES	25,204	18,250	6,954	38.10	113,208	111,995	1,213	1.08
THERMS PURCHASED								
15 COMMODITY (Pipeline) BILLING DETERMINANTS ONLY	100,180	114,500	(14,320)	-12.51	460,490	610,372	(149,882)	-24.58
16 NO NOTICE SERVICE BILLING DETERMINANTS ONLY	34,100	34,100	0	0.00	176,300	176,300	0	0.00
17 SWING SERVICE COMMODITY	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other) COMMODITY	100,180	114,500	(14,320)	-12.51	460,490	610,372	(149,882)	-24.56
19 DEMAND BILLING DETERMINANTS ONLY	100,180	114,500	(14,320)	-12.51	460,490	610,372	(149,882)	-24.56
20 OTHER COMMODITY	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
22 DEMAND	0	0	0	0.00	0	0	0	0.00
23	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	100,180	114,500	(14,320)	-12.51	460,490	610,372	(149,882)	-24.56
25 NET UNBILLED	5,981	0	5,981	0.00	(67,112)	0	(67,112)	0.00
26 COMPANY USE	170	120	50	41.67	584	480	84	17.50
27 TOTAL THERM SALES (24-26 ESTIMATED ONLY)	120,028	114,380	5,648	4.94	539,131	609,892	(70,761)	-11.60
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.717	0.724	-0.007	-1.01	0.717	0.718	-0.001	-0.198
29 NO NOTICE SERVICE (2/16)	0.695	0.774	-0.079	-10.23	0.694	0.710	-0.015	-2.158
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.000
31 COMMODITY (Other) (4/18)	16.710	21.500	-4.791	-22.28	17.351	21.401	-4.050	-18.923
32 DEMAND (5/19)	4.331	4.588	-0.257	-5.59	4.331	4.357	-0.025	-0.585
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.000
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
36 (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES (11/24)	21.994	27.043	-5.048	-18.67	22.665	26.680	-4.016	-15.05
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
40 TOTAL COST OF THERMS SOLD (11/27)	18.357	27.071	-8.714	-32.19	19.359	26.701	-7.343	-27.50
41 TRUE-UP (E-2)	-7.113	-7.113	0.000	0.00	-7.113	-7.113	0.000	0.00
42 TOTAL COST OF GAS (40+41)	11.244	19.958	-8.714	-43.66	12.246	19.588	-7.343	-37.48
43 REVENUE TAX FACTOR	1.003764	1.003764	0.000	0.00	1.003764	1.003764	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TA (42x43)	11.287	20.033	-8.747	-43.66	12.292	19.662	-7.370	-37.48
45 PGA FACTOR ROUNDED TO NEAREST .001	11.287	20.033	-8.746	-43.66	12.292	19.662	-7.370	-37.48

COMPANY: SFNG

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2

EXHIBIT NO _____

DOCKET NO. 950003-GU

SOUTH FLORIDA NATURAL GAS CO.

EJK-2

PAGE 18 OF 17

FOR THE PERIOD OF: APRIL 05 Through MARCH 06

	CURRENT MONTH: JULY				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST	22,034	30,964	8,930	28.840%	104,369	162,851	58,482	35.911%
2 TRANSPORTATION COST	0	0	0	0.000%	0	0	0	0.000%
3 TOTAL	22,034	30,964	8,930	28.840%	104,369	162,851	58,482	35.911%
4 FUEL REVENUES (NET OF REVENUE TAX)	25,204	18,250	(6,954)	-38.104%	113,208	111,995	(1,213)	-1.083%
5 TRUE-UP (COLLECTED) OR REFUNDED	12,069	12,069	0	0.000%	48,276	48,276	0	0.000%
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	37,273	30,319	(6,954)	-22.936%	161,484	160,271	(1,213)	-0.757%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	15,239	(645)	(15,884)	2462.636%	57,115	(2,580)	(59,695)	2313.760%
8 INTEREST PROVISION-THIS PERIOD (21)	1,129	514	(615)	-119.617%	4,491	2,421	(2,070)	-85.507%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	225,002	108,675	(116,327)	-107.041%	215,971	144,910	(71,061)	-49.038%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(12,069)	(12,069)	0	0.000%	(48,276)	(48,276)	0	0.000%
10a FLEX RATE REFUND (if applicable)	0	0	0	0.000%	0	0	0	0.000%
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	229,301	96,475	(132,826)	-137.679%	229,301	96,475	(132,826)	-137.679%
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	225,002	108,675	(116,327)	-107.041%				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	228,172	95,961	(132,211)	-137.776%				
14 TOTAL (12+13)	453,174	204,636	(248,538)	-121.454%				
15 AVERAGE (50% OF 14)	226,587	102,318	(124,269)	-121.454%				
16 INTEREST RATE - FIRST DAY OF MONTH	6.100%	6.030%	-0.0007	-1.161%				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.860%	6.030%	0.0017	2.819%				
18 TOTAL (16+17)	11.960%	12.060%	0.00100	0.829%				
19 AVERAGE (50% OF 18)	5.980%	6.030%	0.00050	0.829%				
20 MONTHLY AVERAGE (19/12 Months)	0.498%	0.503%	0.00004	0.829%				
21 INTEREST PROVISION (15x20)	1,129	514	(615)	-119.617%				

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

COMPANY: SFNG

THERM SALES AND CUSTOMER DATA

SCHEDULE A-5

EXHIBIT NO. _____

DOCKET NO. 950003-GU

SOUTH FLORIDA NATURAL GAS CO.

EJK-1

PAGE 21 OF 97

FOR THE PERIOD OF: APRIL 95 Through MARCH 96

	CURRENT MONTH: JULY				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
RESIDENTIAL	40,548	39,145	(1,403)	-3.46%	227,954	230,885	2,931	1.29%
COMMERCIAL	73,499	75,235	1,736	2.36%	378,289	379,007	718	0.19%
COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
TOTAL FIRM	114,047	114,380	333	0.29%	606,243	609,992	3,649	0.60%
THERM SALES (INTERRUPTIBLE)								
SMALL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
LARGE INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
TOTAL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
TOTAL THERM SALES	114,047	114,380	333	0.29%	606,243	609,992	3,649	0.60%
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
RESIDENTIAL	3,366	3,256	(110)	-3.27%	1,189	1,142	(27)	-2.30%
COMMERCIAL	281	297	16	5.69%	95	99	4	3.76%
COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
TOTAL FIRM	3,647	3,553	(94)	-2.58%	1,264	1,241	(23)	-1.84%
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
SMALL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
LARGE INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
TOTAL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
TOTAL CUSTOMERS	3,647	3,553	(94)	-2.58%	1,264	1,241	(23)	-1.84%
THERM USE PER CUSTOMER								
RESIDENTIAL	12	12	(0)	-0.20%	195	202	7	3.67%
COMMERCIAL	262	253	(8)	-3.15%	3,965	3,828	(136)	-3.44%
COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
SMALL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
LARGE INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%

Exhibit No. _____
 Docket No. 95003-64
 South Florida Natural Gas
 BX-1
 Page 13 of 17

Peninsula Energy Services Company

DIVISION OF CHESAPEAKE UTILITIES CORPORATION
 P.O. Box 1769
 Dover, Delaware 19903-1769

Natural Gas Invoice

Customer	Statement Date	August 14, 1995
South Florida Natural Gas Company P.O. Box 69000-J Miami, Florida 33269-0078	Payable Upon Receipt Past Due After	August 24, 1995
Attention: John McLelland		

Production month of: July 1995

SERVICE	VOLUME*	UNIT PRICE	TOTAL PRICE
BS	10,404	\$1.5590	\$16,219.84
D	10,018	\$0.4331	\$4,338.80
C	10,018	\$0.0717	\$718.29
MS	10,404	\$0.0500	\$520.20
NNT	3,410	\$0.0694	\$236.65
PGA			\$625.00
TOTAL AMOUNT DUE			\$22,658.78

* MMBtu's
 ** Includes 3.85% Fuel
 *** Estimated

BS - BaseLoad Service
 D - Demand
 C - FGT Usage
 MS - Management Service
 PGA - PGA Management
 NNT - No Notice Reservation

Please Remit To
 Peninsula Energy Services Company
 Division of Chesapeake Utilities Corporation
 P.O. Box 1769
 Dover, Delaware 19903-1769

For Wire Payments
WIRE TRANSFER
 Credit PENINSULA ENERGY SERVICES COMPANY
 PCN Bank, Delaware
 Account _____
 Routing Number _____

For Billing Inquiries call Customer Accounting at (941) 293-8612
 Facsimile Number (941) 294-3895

AG 8/17/95

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

APRIL 95 Through MARCH 96

ESTIMATED FOR THE PERIOD OF:

COST OF GAS PURCHASED	CURRENT MONTH: JUNE				PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
1 COMMODITY (Pipeline)	734	909	(175)	-19.25	2,583	3,555	(972)	-27.34	
2 NO NOTICE SERVICE	250	250	0	0.00	987	987	0	0.00	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	19,282	27,260	(7,978)	-29.27	63,160	106,006	(42,846)	-40.42	
5 DEMAND	4,433	5,456	(1,023)	-18.75	15,605	21,338	(5,733)	-26.87	
6 FGT REFUND	0	0	0	0.00	0	0	0	0.00	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	
8 DEMAND	0	0	0	0.00	0	0	0	0.00	
9	0	0	0	0.00	0	0	0	0.00	
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00	
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	24,699	33,875	(9,176)	-27.09	82,335	131,886	(49,551)	-37.57	
12 NET UNBILLED	(2,630)	0	(2,630)	0.00	(15,348)	0	(15,348)	0.00	
13 COMPANY USE	0	0	0	0.00	0	0	0	0.00	
14 TOTAL THERM SALES	24,784	21,161	3,623	17.12	88,004	93,745	(5,741)	-6.12	
THERMS PURCHASED									
15 COMMODITY (Pipeline) BILLING DETERMINANTS ONLY	102,360	126,790	(24,430)	-19.27	360,310	495,872	(135,562)	-27.34	
16 NO NOTICE SERVICE BILLING DETERMINANTS ONLY	36,000	36,000	0	0.00	142,200	142,200	0	0.00	
17 SWING SERVICE COMMODITY	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other) COMMODITY	102,360	126,790	(24,430)	-19.27	360,310	495,872	(135,562)	-27.34	
19 DEMAND BILLING DETERMINANTS ONLY	102,360	126,790	(24,430)	-19.27	360,310	495,872	(135,562)	-27.34	
20 OTHER COMMODITY	0	0	0	0.00	0	0	0	0.00	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	
22 DEMAND	0	0	0	0.00	0	0	0	0.00	
23	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (+17+18+20)-(21+23)	102,360	126,790	(24,430)	-19.27	360,310	495,872	(135,562)	-27.34	
25 NET UNBILLED	(12,523)	0	(12,523)	0.00	(73,093)	0	(73,093)	0.00	
26 COMPANY USE	182	120	62	51.67	394	360	34	9.44	
27 TOTAL THERM SALES (24-26 ESTIMATED ONLY)	118,031	126,670	(8,639)	-6.82	419,103	495,512	(76,409)	-15.42	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.717	0.717	0.000	0.02	0.717	0.717	-0.000	-0.005	
29 NO NOTICE SERVICE (2/16)	0.694	0.694	0.000	0.00	0.694	0.694	0.000	0.000	
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.000	
31 COMMODITY (Other) (4/18)	18.837	21.500	-2.663	-12.38	17.529	21.378	-3.848	-18.002	
32 DEMAND (5/19)	4.331	4.303	0.028	0.64	4.331	4.303	0.028	0.648	
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.000	
LESS END-USE CONTRACT									
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
36 (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
37 TOTAL COST OF PURCHASES (11/24)	24.130	26.717	-2.588	-9.69	22.851	26.597	-3.746	-14.08	
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
39 COMPANY USE (13/26)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
40 TOTAL COST OF THERMS SOLD (11/27)	20.926	26.743	-5.817	-21.75	19.646	26.616	-6.971	-26.19	
41 TRUE-UP (E-2)	-7.113	-7.113	0.000	0.00	-7.113	-7.113	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	13.813	19.630	-5.817	-29.63	12.533	19.503	-6.971	-35.74	
43 REVENUE TAX FACTOR	1.003764	1.003764	0.000	0.00	1.003764	1.003764	0.000	0.00	
44 PGA FACTOR ADJUSTED FOR TA (42x43)	13.865	19.704	-5.839	-29.63	12.580	19.577	-6.997	-35.74	
45 PGA FACTOR ROUNDED TO NEAREST .001	13.865	19.704	-5.839	-29.63	12.580	19.577	-6.997	-35.74	

COMPANY: SFNG

CALCULATION OF TRUE-UP AND INTEREST PROVISION

FOR THE PERIOD OF: APRIL 95 Through MARCH 96

SCHEDULE A-2

EXHIBIT NO

DOCKET NO. 950003-GU

SOUTH FLORIDA NATURAL GAS CO.

EJK-2

PAGE 25 OF 27

	CURRENT MONTH: JUNE				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST	24,699	33,875	9,176	27.088%	82,335	131,887	49,552	37.572%
2 TRANSPORTATION COST	0	0	0	0.000%	0	0	0	0.000%
3 TOTAL	24,699	33,875	9,176	27.088%	82,335	131,887	49,552	37.572%
4 FUEL REVENUES (NET OF REVENUE TAX)	24,784	21,161	(3,623)	-17.121%	88,004	93,745	5,741	6.124%
5 TRUE-UP (COLLECTED) OR REFUNDED	12,069	12,069	0	0.000%	36,207	36,207	0	0.000%
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	36,853	33,230	(3,623)	-10.903%	124,211	129,952	5,741	4.418%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	12,154	(645)	(12,799)	1984.341%	41,876	(1,935)	(43,811)	2264.134%
8 INTEREST PROVISION-THIS PERIOD (21)	1,135	575	(560)	-97.337%	3,362	1,907	(1,455)	-76.311%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	223,782	120,814	(102,968)	-85.229%	215,971	144,910	(71,061)	-49.038%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(12,069)	(12,069)	0	0.000%	(36,207)	(36,207)	0	0.000%
10a FLEX RATE REFUND (if applicable)	0	0	0	0.000%	0	0	0	0.000%
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	225,002	108,675	(116,327)	-107.041%	225,002	108,675	(116,327)	-107.041%
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	223,782	120,814	(102,968)	-85.229%				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	223,867	108,100	(115,767)	-107.093%				
14 TOTAL (12+13)	447,649	228,914	(218,735)	-95.553%				
15 AVERAGE (50% OF 14)	223,825	114,457	(109,368)	-95.553%				
16 INTEREST RATE - FIRST DAY OF MONTH	6.070%	6.030%	-0.0004	-0.663%				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	6.100%	6.030%	-0.0007	-1.161%				
18 TOTAL (16+17)	12.170%	12.060%	-0.00110	-0.912%				
19 AVERAGE (50% OF 18)	6.085%	6.030%	-0.00055	-0.912%				
20 MONTHLY AVERAGE (19/12 Months)	0.507%	0.503%	-0.00005	-0.912%				
21 INTEREST PROVISION (15x20)	1,135	575	(560)	-97.337%				

* If line 5 is a refund add to line 4

If line 5 is a collection () subtract from line 4

COMPANY: SFNG

THERM SALES AND CUSTOMER DATA

SCHEDULE A-5

EXHIBIT NO _____

DOCKET NO. 950003-GU

SOUTH FLORIDA NATURAL GAS CO.

EJK-1

PAGE 7 OF 7

FOR THE PERIOD OF: APRIL 95 Through MARCH 96

	CURRENT MONTH: JUNE				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
RESIDENTIAL	47,221	44,432	(2,789)	-5.91%	187,406	191,740	4,334	2.31%
COMMERCIAL	83,333	82,238	(1,095)	-1.31%	304,790	303,772	(1,018)	-0.33%
COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
TOTAL FIRM	130,554	126,670	(3,884)	-2.98%	492,196	495,512	3,316	0.67%
THERM SALES (INTERRUPTIBLE)								
SMALL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
LARGE INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
TOTAL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
TOTAL THERM SALES	130,554	126,670	(3,884)	-2.98%	492,196	495,512	3,316	0.67%
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
RESIDENTIAL	3,448	3,336	(112)	-3.25%	888	870	(18)	-1.99%
COMMERCIAL	284	297	13	4.58%	72	74	2	3.13%
COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
TOTAL FIRM	3,732	3,633	(99)	-2.65%	960	945	(15)	-1.61%
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
SMALL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
LARGE INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
TOTAL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
TOTAL CUSTOMERS	3,732	3,633	(99)	-2.65%	960	945	(15)	-1.61%
THERM USE PER CUSTOMER								
RESIDENTIAL	14	13	(1)	-7.14%	211	220	9	4.39%
COMMERCIAL	293	277	(17)	-5.63%	4,233	4,091	(142)	-3.35%
COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
SMALL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
LARGE INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%

Exhibit No. _____
 Docket No. 950003-641
 South Florida Natural Gas
 EJK-1
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Peninsula Energy Services Company

DIVISION OF CHESAPEAKE UTILITIES CORPORATION
 P.O. Box 1769
 Dover, Delaware 19903-1769

Natural Gas Invoice

Customer	Statement Date	July 6, 1995
South Florida Natural Gas Company P.O. Box 69000-J Miami, Florida 33269-0078	Payable Upon Receipt Past Due After	July 26, 1995
Attention: John McLelland		

Production month of: June 1995

SERVICE	VOLUME*		UNIT PRICE	TOTAL PRICE
BS	10,630	**	\$1.7639 ***	\$18,750.26
D	10,236		\$0.4331	\$4,433.21
C	10,236		\$0.0717	\$733.92
MS	10,630	**	\$0.0500	\$531.50
NNT	3,600		\$0.0694	\$249.84
PGA				\$625.00
TOTAL AMOUNT DUE				<u>\$25,323.73</u>

* MMBtu's	BS - Easeload Service	C - FGT Usage	PGA - PGA Management
** Includes 0.55% Fuel	D - Demand	MS - Management Service	NNT - No Notice Reservation
*** Estimated			

Please Remit To
 Peninsula Energy Services Company
 Division of Chesapeake Utilities Corporation
 P.O. Box 1769
 Dover, Delaware 19903-1769

For Wire Payments
WIRE TRANSFER
 Credit PENINSULA ENERGY SERVICES COMPANY
 PCN Bank, Delaware
 Account _____
 Routing Number _____

For Billing Inquiries call Customer Accounting at
 Facsimile Number

(941) 293-8612
 (941) 294-3895

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

APRIL 95 Through MARCH 96

ESTIMATED FOR THE PERIOD OF:

	CURRENT MONTH: MAY				PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline)	795	1,106	(311)	-28.12	1,849	2,646	(797)	-30.12	
2 NO NOTICE SERVICE	258	258	0	0.00	737	737	0	0.00	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	19,851	34,702	(14,851)	-42.80	43,878	78,746	(34,868)	-44.28	
5 DEMAND	4,804	6,637	(1,833)	-27.62	11,172	15,882	(4,710)	-29.66	
6 FGT REFUND	0	0	0	0.00	0	0	0	0.00	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	
8 DEMAND	0	0	0	0.00	0	0	0	0.00	
9	0	0	0	0.00	0	0	0	0.00	
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00	
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	25,708	42,703	(16,995)	-39.80	57,636	98,011	(40,375)	-41.19	
12 NET UNBILLED	(5,874)	0	(5,874)	0.00	(12,718)	0	(12,718)	0.00	
13 COMPANY USE	0	0	0	0.00	0	0	0	0.00	
14 TOTAL THERM SALES	27,718	29,989	(2,271)	-7.57	63,220	72,584	(9,364)	-12.90	
THERMS PURCHASED									
15 COMMODITY (Pipeline) BILLING DETERMINANTS ONLY	110,910	154,231	(43,321)	-28.09	257,950	369,082	(111,132)	-30.11	
16 NO NOTICE SERVICE BILLING DETERMINANTS ONLY	37,200	37,200	0	0.00	106,200	106,200	0	0.00	
17 SWING SERVICE COMMODITY	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other) COMMODITY	110,910	154,231	(43,321)	-28.09	257,950	369,082	(111,132)	-30.11	
19 DEMAND BILLING DETERMINANTS ONLY	110,910	154,231	(43,321)	-28.09	257,950	369,082	(111,132)	-30.11	
20 OTHER COMMODITY	0	0	0	0.00	0	0	0	0.00	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	
22 DEMAND	0	0	0	0.00	0	0	0	0.00	
23	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (+17+18+20)-(21+23)	110,910	154,231	(43,321)	-28.09	257,950	369,082	(111,132)	-30.11	
25 NET UNBILLED	(27,978)	0	(27,978)	0.00	(60,570)	0	(60,570)	0.00	
26 COMPANY USE	106	120	(14)	-11.67	212	240	(28)	-11.67	
27 TOTAL THERM SALES (24-26 ESTIMATED ONLY)	131,999	154,111	(22,112)	-14.35	301,072	368,842	(67,770)	-18.37	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.717	0.717	-0.000	-0.04	0.717	0.717	-0.000	-0.015	
29 NO NOTICE SERVICE (2/16)	0.694	0.694	0.000	0.00	0.694	0.694	0.000	0.000	
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.000	
31 COMMODITY (Other) (4/18)	17.898	22.500	-4.602	-20.45	17.010	21.336	-4.325	-20.273	
32 DEMAND (5/19)	4.331	4.303	0.028	0.65	4.331	4.303	0.028	0.650	
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.000	
LESS END-USE CONTRACT									
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.000	
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.000	
36 (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.000	
37 TOTAL COST OF PURCHASES (11/24)	23.179	27.688	-4.509	-16.28	22.344	26.555	-4.211	-15.86	
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.000	
39 COMPANY USE (13/26)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.000	
40 TOTAL COST OF THERMS SOLD (11/27)	19.476	27.709	-8.233	-29.71	19.144	26.573	-7.429	-27.96	
41 TRUE-UP (E-2)	-7.113	-7.113	0.000	0.00	-7.113	-7.113	0.000	0.000	
42 TOTAL COST OF GAS (40+41)	12.363	20.596	-8.233	-39.97	12.031	19.460	-7.429	-38.18	
43 REVENUE TAX FACTOR	1.003764	1.003764	0.000	0.00	1.003764	1.003764	0.000	0.000	
44 PGA FACTOR ADJUSTED FOR TA (42x43)	12.409	20.674	-8.264	-39.97	12.076	19.533	-7.457	-38.18	
45 PGA FACTOR ROUNDED TO NEAREST .001	12.409	20.674	-8.265	-39.98	12.076	19.533	-7.457	-38.18	

COMPANY:

SFNG

CALCULATION OF TRUE-UP AND INTEREST PROVISION

FOR THE PERIOD OF: APRIL 95 Through MARCH 96

SCHEDULE A-2

EXHIBIT NO. _____

DOCKET NO. 940003-GU

SOUTH FLORIDA NATURAL GAS CO.

EJK-2

PAGE 28 OF 27

	CURRENT MONTH: MAY				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST	25,708	42,703	16,995	39.798%	57,636	98,012	40,376	41.195%
2 TRANSPORTATION COST	0	0	0	0.000%	0	0	0	0.000%
3 TOTAL	25,708	42,703	16,995	39.798%	57,636	98,012	40,376	41.195%
4 FUEL REVENUES (NET OF REVENUE TAX)	27,718	29,989	2,271	7.573%	63,220	72,584	9,364	12.901%
5 TRUE-UP (COLLECTED) OR REFUNDED	12,069	12,069	0	0.000%	24,138	24,138	0	0.000%
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	39,787	42,058	2,271	5.400%	87,358	96,722	9,364	9.681%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	14,079	(645)	(14,724)	2282.791%	29,722	(1,290)	(31,012)	2404.031%
8 INTEREST PROVISION-THIS PERIOD (21)	1,121	636	(485)	-76.336%	2,227	1,322	(895)	-67.230%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	220,651	132,892	(87,759)	-66.038%	215,971	144,910	(71,061)	-49.038%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(12,069)	(12,069)	0	0.000%	(24,138)	(24,138)	0	0.000%
10a FLEX RATE REFUND (if applicable)	0	0	0	0.000%	0	0	0	0.000%
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	223,782	120,814	(102,968)	-85.229%	223,782	120,814	(102,968)	-85.229%
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	220,651	132,892	(87,759)	-66.038%				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	222,661	120,178	(102,483)	-85.276%				
14 TOTAL (12+13)	443,312	253,070	(190,242)	-75.174%				
15 AVERAGE (50% OF 14)	221,656	126,535	(95,121)	-75.174%				
16 INTEREST RATE - FIRST DAY OF MONTH	6.070%	6.030%	-0.0004	-0.663%				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	6.070%	6.030%	-0.0004	-0.663%				
18 TOTAL (16+17)	12.140%	12.060%	-0.00080	-0.663%				
19 AVERAGE (50% OF 18)	6.070%	6.030%	-0.00040	-0.663%				
20 MONTHLY AVERAGE (19/12 Months)	0.506%	0.503%	-0.00003	-0.663%				
21 INTEREST PROVISION (15x20)	1,121	636	(485)	-76.336%				

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

COMPANY: SFNG

THERM SALES AND CUSTOMER DATA

SCHEDULE A-5

EXHIBIT NO _____

DOCKET NO. 940003-GU

SOUTH FLORIDA NATURAL GAS CO.

EJK-1

PAGE 35 OF 97

FOR THE PERIOD OF: APRIL 95 Through MARCH 96

	CURRENT MONTH: MAY				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
RESIDENTIAL	58,433	57,230	(1,203)	-2.06%	140,185	147,308	7,123	5.08%
COMMERCIAL	101,544	96,881	(4,663)	-4.59%	221,457	221,534	77	0.03%
COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
TOTAL FIRM	159,977	154,111	(5,866)	-3.67%	361,642	368,842	7,200	1.99%
THERM SALES (INTERRUPTIBLE)								
SMALL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
LARGE INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
TOTAL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
TOTAL THERM SALES	159,977	154,111	(5,866)	-3.67%	361,642	368,842	7,200	1.99%
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
RESIDENTIAL	3,565	3,494	(71)	-1.99%	601	592	(8)	-1.39%
COMMERCIAL	287	297	10	3.48%	48	50	1	2.41%
COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
TOTAL FIRM	3,852	3,791	(61)	-1.58%	649	642	(7)	-1.10%
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
SMALL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
LARGE INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
TOTAL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
TOTAL CUSTOMERS	3,852	3,791	(61)	-1.58%	649	642	(7)	-1.10%
THERM USE PER CUSTOMER								
RESIDENTIAL	16	16	(0)	-0.07%	233	249	15	6.56%
COMMERCIAL	354	326	(28)	-7.80%	4,582	4,475	(106)	-2.32%
COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
SMALL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
LARGE INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%

Exhibit No. _____
Docket No 950003 64
South Florida Natural Gas
EJK-1
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PENINSULA ENERGY SERVICES CO.
DIVISION OF CHESAPEAKE UTILITIES
P. O. BOX 1769
DOVER, DELAWARE 19903-1769

Natural Gas Invoice

Customer

Statement Date:

June 12, 1995

South Florida Natural Gas Company
P.O. Box 69000-J
Miami, Florida 33269-0078

Attention: John McLelland

Production month of: May, 1995

Service	Volume *	Unit Price	Total Price
BS	11,378 **	1.6770 ***	19,081.34
D	11,091	0.4331	4,803.51
C	11,091	0.0717	795.22
MS	11,378 **	0.0500	568.91
PGA			625.00
NNT	3,720	0.0694	258.17
	WACOG trueup December, 1994		359.78
	WACOG trueup January, 1995		(159.10)
Total Amount Due:			<u>\$26,332.83</u>

* MMBtu

**Includes 2.59% fuel

***Estimated

PAYABLE UPON RECEIPT

PAST DUE AFTER: June 22, 1995

PLEASE REMIT TO:
PENINSULA ENERGY SERVICES CO.
P.O. BOX 1769
DOVER, DELAWARE 19903-1769

Direct Billing Inquires To:
Peninsula Energy Services
P.O. Box 960
Winter Haven, Florida 33882-0960
(813)293-8612
Attn: Customer Accounting

BS = Baseload Service
D = Demand

C = FGT usage
MS = Management Service

PGA = PGA Management
NNT = No Notice Reservation

Scr 6/12/95

COMPANY: SOUTH FLORIDA NAT GAS

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTORSCHEDULE A-1
EXHIBIT NO _____
DOCKET NO. 940003-GU
SOUTH FLA NATURAL GAS
EJK-1
PAGE 38 OF 97

APRIL 95 Through MARCH 96

ESTIMATED FOR THE PERIOD OF:

	CURRENT MONTH: APRIL				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline)	1,054	1,540	(486)	-31.56	1,054	1,540	(486)	-31.56
2 NO NOTICE SERVICE	479	479	0	0.00	479	479	0	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	24,027	44,044	(20,017)	-45.45	24,027	44,044	(20,017)	-45.45
5 DEMAND	6,368	9,245	(2,877)	-31.12	6,368	9,245	(2,877)	-31.12
6 FGT REFUND	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
8 DEMAND	0	0	0	0.00	0	0	0	0.00
9	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	31,928	55,309	(23,381)	-42.27	31,928	55,309	(23,381)	-42.27
12 NET UNBILLED	(6,844)	0	(6,844)	0.00	(6,844)	0	(6,844)	0.00
13 COMPANY USE	0	0	0	0.00	0	0	0	0.00
14 TOTAL THERM SALES	35,502	42,595	(7,093)	-16.65	35,502	42,595	(7,093)	-16.65
THERMS PURCHASED								
15 COMMODITY (Pipeline) BILLING DETERMINANTS ONLY	147,040	214,851	(67,811)	-31.56	147,040	214,851	(67,811)	-31.56
16 NO NOTICE SERVICE BILLING DETERMINANTS ONLY	69,000	69,000	0	0.00	69,000	69,000	0	0.00
17 SWING SERVICE COMMODITY	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other) COMMODITY	147,040	214,851	(67,811)	-31.56	147,040	214,851	(67,811)	-31.56
19 DEMAND BILLING DETERMINANTS ONLY	147,040	214,851	(67,811)	-31.56	147,040	214,851	(67,811)	-31.56
20 OTHER COMMODITY	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
22 DEMAND	0	0	0	0.00	0	0	0	0.00
23	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	147,040	214,851	(67,811)	-31.56	147,040	214,851	(67,811)	-31.56
25 NET UNBILLED	(32,592)	0	(32,592)	0.00	(32,592)	0	(32,592)	0.00
26 COMPANY USE	106	120	(14)	-11.67	106	120	(14)	-11.67
27 TOTAL THERM SALES (24-26 ESTIMATED ONLY)	169,073	214,731	(45,658)	-21.26	169,073	214,731	(45,658)	-21.26
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.717	0.717	0.000	0.01	0.717	0.717	0.000	0.005
29 NO NOTICE SERVICE (2/16)	0.694	0.694	0.000	0.00	0.694	0.694	0.000	0.000
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.000
31 COMMODITY (Other) (4/18)	16.340	20.500	-4.159	-20.29	16.340	20.500	-4.159	-20.290
32 DEMAND (5/19)	4.331	4.303	0.028	0.65	4.331	4.303	0.028	0.646
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.000
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
36 (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES (11/24)	21.714	25.743	-4.029	-15.65	21.714	25.742	-4.029	-15.65
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
40 TOTAL COST OF THERMS SOLD (11/27)	18.884	25.757	-6.873	-26.68	18.884	25.757	-6.873	-26.68
41 TRUE-UP (E-2)	-7.113	-7.113	0.000	0.00	-7.113	-7.113	0.000	0.00
42 TOTAL COST OF GAS (40+41)	11.771	18.644	-6.873	-36.86	11.771	18.644	-6.873	-36.86
43 REVENUE TAX FACTOR	1.003764	1.003764	0.000	0.00	1.003764	1.003764	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TA (42x43)	11.815	18.715	-6.899	-36.86	11.815	18.714	-6.899	-36.86
45 PGA FACTOR ROUNDED TO NEAREST .001	11.815	18.715	-6.900	-36.87	11.815	18.714	-6.899	-36.87

COMPANY:

SFNG

CALCULATION OF TRUE-UP AND INTEREST PROVISION

FOR THE PERIOD OF: APRIL 95 Through MARCH 96

SCHEDULE A-2

EXHIBIT NO

DOCKET NO. 940003-GU

SOUTH FLORIDA NATURAL GAS CO.

EJK-2

PAGE 37 OF 87

	CURRENT MONTH: APRIL				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST	31,928	55,309	23,381	42.273%	31,928	55,309	23,381	42.273%
2 TRANSPORTATION COST	0	0	0	0.000%	0	0	0	0.000%
3 TOTAL	31,928	55,309	23,381	42.273%	31,928	55,309	23,381	42.273%
4 FUEL REVENUES (NET OF REVENUE TAX)	35,502	42,595	7,093	16.652%	35,502	42,595	7,093	16.652%
5 TRUE-UP (COLLECTED) OR REFUNDED	12,069	12,069	0	0.000%	12,069	12,069	0	0.000%
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	47,571	54,664	7,093	12.976%	47,571	54,664	7,093	12.976%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	15,643	(645)	(16,288)	2525.271%	15,643	(645)	(16,288)	2525.271%
8 INTEREST PROVISION-THIS PERIOD (21)	1,106	696	(410)	-58.860%	1,106	696	(410)	-58.860%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	215,971	144,910	(71,061)	-49.038%	215,971	144,910	(71,061)	-49.038%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(12,069)	(12,069)	0	0.000%	(12,069)	(12,069)	0	0.000%
10a FLEX RATE REFUND (if applicable)	0	0	0	0.000%	0	0	0	0.000%
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	220,651	132,892	(87,759)	-66.038%	220,651	132,892	(87,759)	-66.038%
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	215,971	144,910	(71,061)	-49.038%				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	219,545	132,196	(87,349)	-66.075%				
14 TOTAL (12+13)	435,516	277,106	(158,410)	-57.166%				
15 AVERAGE (50% OF 14)	217,758	138,553	(79,205)	-57.166%				
16 INTEREST RATE - FIRST DAY OF MONTH	6.120%	6.030%	-0.0009	-1.493%				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	6.070%	6.030%	-0.0004	-0.663%				
18 TOTAL (16+17)	12.190%	12.060%	-0.00130	-1.078%				
19 AVERAGE (50% OF 18)	6.095%	6.030%	-0.00065	-1.078%				
20 MONTHLY AVERAGE (19/12 Months)	0.508%	0.503%	-0.00005	-1.078%				
21 INTEREST PROVISION (15x20)	1,106	696	(410)	-58.860%				

* If line 5 is a refund add to line 4

If line 5 is a collection () subtract from line 4

COMPANY: SFNG

THERM SALES AND CUSTOMER DATA

SCHEDULE A-5

EXHIBIT NO _____

DOCKET NO. 940003-GU

SOUTH FLORIDA NATURAL GAS CO.

EJK-1

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FOR THE PERIOD OF: APRIL 95 Through MARCH 96

	CURRENT MONTH: APRIL				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
RESIDENTIAL	81,752	90,078	8,326	10.18%	81,752	90,078	8,326	10.18%
COMMERCIAL	119,913	124,653	4,740	3.95%	119,913	124,653	4,740	3.95%
COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
TOTAL FIRM	201,665	214,731	13,066	6.48%	201,665	214,731	13,066	6.48%
THERM SALES (INTERRUPTIBLE)								
SMALL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
LARGE INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
TOTAL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
TOTAL THERM SALES	201,665	214,731	13,066	6.48%	201,665	214,731	13,066	6.48%
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
RESIDENTIAL	3,644	3,615	(29)	-0.80%	304	301	(2)	-0.80%
COMMERCIAL	293	297	4	1.37%	24	25	0	1.37%
COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
TOTAL FIRM	3,937	3,912	(25)	-0.64%	328	326	(2)	-0.64%
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
SMALL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
LARGE INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
TOTAL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
TOTAL CUSTOMERS	3,937	3,912	(25)	-0.64%	328	326	(2)	-0.64%
THERM USE PER CUSTOMER								
RESIDENTIAL	22	25	2	11.07%	269	299	30	11.07%
COMMERCIAL	409	420	10	2.55%	4,911	5,036	125	2.55%
COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
SMALL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
LARGE INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%

Exhibit No _____
Docket No 950003-64
South Florida Natural Gas
EJK-1
Page 44 of 87

PENINSULA ENERGY SERVICES CO.
DIVISION OF CHESAPEAKE UTILITIES
P. O. BOX 1769
DOVER, DELAWARE 19903-1769

Natural Gas Invoice

Customer: South Florida Natural Gas Company
P.O. Box 69000-J
Miami, Florida 33269-0078
Attention: John McLelland
Production month of: April, 1995

Statement Date: May 10, 1995

Service	Volume *	Unit Price	Total Price
BS	15,085 **	1.5403 ***	23,235.43
D	14,704	0.4331	6,368.30
C	14,704	0.0717	1,054.28
MS	15,085 **	0.0500	754.25
PGA			625.00
NNT	6,900	0.0694	478.86
	WACOG trueup November, 1994		38.27
Total Amount Due:			<u>\$32,554.39</u>

* MMBtu
**Includes 2.59% fuel
***Estimated

PAYABLE UPON RECEIPT
PAST DUE AFTER: May 20, 1995

PLEASE REMIT TO:
PENINSULA ENERGY SERVICES CO.
P.O. BOX 1769
DOVER, DELAWARE 19903-1769

Direct Billing Inquires To:
Peninsula Energy Services
P.O. Box 960
Winter Haven, Florida 33882-0960
(813)293-8612
Attn: Customer Accounting

BS = Baseload Service
D = Demand

C = FGT usage
MS = Management Service

PGA = PGA Management
NNT = No Notice Reservation

COMPANY SOUTH FLORIDA NAT GAS

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

SCHEDULE A-1
EXHIBIT NO
DOCKET NO 940003-011
SOUTH FLA NATURAL GAS
EJK-1
PAGE 45 OF 87

APRIL 94 Through MARCH 95

ESTIMATED FOR THE PERIOD OF:

	CURRENT MONTH MARCH				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline)	1,441	1,748	(307)	-17.56	15,373	15,177	196	1.29
2 NO NOTICE SERVICE	968	968	0	0.00	7,095	7,095	0	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	29,606	49,477	(19,872)	-40.16	361,346	375,579	(14,233)	-3.79
5 DEMAND	8,707	10,918	(2,211)	-20.25	86,744	86,214	530	0.61
6 FGT REFLIND	0	0	0	0.00	(104,795)	(104,795)	0	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
8 DEMAND	0	0	0	0.00	0	0	0	0.00
9	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	40,721	63,110	(22,389)	-35.48	365,763	379,270	(13,507)	-3.55
12 NET UNBILLED	(20,890)	0	(20,890)	0.00	(927)	(1,185)	258	-21.77
13 COMPANY USE	0	0	0	0.00	0	0	0	0.00
14 TOTAL THERM SALES	51,243	53,903	(2,660)	-4.93	551,365	494,458	56,907	11.51
THERMS PURCHASED								
15 COMMODITY (Pipeline) BILLING DETERMINANTS ONLY	201,030	243,754	(42,724)	-17.53	2,010,800	1,983,368	27,432	1.38
16 NO NOTICE SERVICE BILLING DETERMINANTS ONLY	139,500	139,500	0	0.00	1,022,400	1,022,400	0	0.00
17 SWING SERVICE COMMODITY	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other) COMMODITY	201,030	253,726	(52,696)	-20.77	2,010,800	2,003,548	7,252	0.36
19 DEMAND BILLING DETERMINANTS ONLY	201,030	253,726	(52,696)	-20.77	2,010,800	2,003,548	7,252	0.36
20 OTHER COMMODITY	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
22 DEMAND	0	0	0	0.00	0	0	0	0.00
23	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	201,030	253,726	(52,696)	-20.77	2,010,800	2,003,548	7,252	0.36
25 NET UNBILLED	(54,789)	0	(54,789)	0.00	11,030	(14,581)	27,611	-166.52
26 COMPANY USE	31	120	(89)	-74.17	1,440	1,711	(271)	-15.84
27 TOTAL THERM SALES (24-26 ESTIMATED ONLY)	231,185	253,606	(22,421)	-8.84	2,163,696	2,054,909	108,777	5.29
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.717	0.717	-0.300	-0.04	0.785	0.785	-0.001	-0.090
29 NO NOTICE SERVICE (2/16)	0.694	0.694	0.000	0.00	0.694	0.694	0.000	0.000
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.000
31 COMMODITY (Other) (4/18)	14.727	19.500	-4.774	-24.48	17.970	18.746	-0.775	-4.137
32 DEMAND (5/19)	4.331	4.303	0.028	0.65	4.314	4.303	0.011	0.252
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.000
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
36	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES (11/24)	20.256	24.873	-4.617	-18.56	18.190	18.930	-0.740	-3.91
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
40 TOTAL COST OF THERMS SOLD (11/27)	17.614	24.885	-7.271	-29.22	16.905	18.457	-1.552	-8.41
41 TRUE-UP (E-2)	-2.989	-2.989	0.000	0.00	-2.989	-2.989	0.000	0.00
42 TOTAL COST OF GAS (40+41)	14.625	21.896	-7.271	-33.21	13.916	15.468	-1.552	-10.03
43 REVENUE TAX FACTOR	1.003764	1.003764	0.000	0.00	1.003764	1.003764	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAXI(42x43)	14.680	21.978	-7.298	-33.21	13.968	15.526	-1.558	-10.03
45 PGA FACTOR ROUNDED TO NEAREST .001	14.680	21.978	-7.298	-33.21	13.968	15.526	-1.558	-10.03

COMPANY: SFNG

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2

EXHIBIT NO

FOR THE PERIOD OF: APRIL 94 Through MARCH 95

DOCKET NO 940003-GU

SOUTH FLORIDA NATURAL GAS CO.

EJK-2

PAGE 16 OF 81

	CURRENT MONTH: MARCH				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST	40,721	63,110	22,389	35.476%	365,763	379,269	13,506	3.561%
2 TRANSPORTATION COST	0	0	0	0.000%	0	0	0	0.000%
3 TOTAL	40,721	63,110	22,389	35.476%	365,763	379,269	13,506	3.561%
4 FUEL REVENUES (NET OF REVENUE TAX)	51,243	53,903	2,660	4.935%	551,365	494,458	(56,907)	-11.509%
5 TRUE-UP (COLLECTED) OR REFUNDED	5,099	5,099	0	0.000%	61,210	61,210	0	0.000%
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	56,342	59,002	2,660	4.508%	612,575	555,668	(56,907)	-10.241%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	15,621	(4,108)	(19,729)	460.258%	246,812	176,399	(70,413)	-39.917%
8 INTEREST PROVISION-THIS PERIOD (21)	1,063	748	(315)	-42.124%	7,427	6,780	(647)	-9.549%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	204,386	153,369	(51,017)	-33.264%	22,942	22,942	0	0.000%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(5,099)	(5,099)	0	0.000%	(61,210)	(61,210)	0	0.000%
10a FLEX RATE REFUND (if applicable)	0	0	0	0.000%	0	0	0	0.000%
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	215,971	144,910	(71,061)	-49.038%	215,971	144,911	(71,060)	-49.037%
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	204,386	153,369	(51,017)	-33.264%				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	214,908	144,162	(70,746)	-49.074%				
14 TOTAL (12+13)	419,294	297,531	(121,763)	-40.924%				
15 AVERAGE (50% OF 14)	209,647	148,766	(60,882)	-40.924%				
16 INTEREST RATE - FIRST DAY OF MONTH	6.050%	6.030%	-0.0002	-0.332%				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	6.120%	6.030%	-0.0009	-1.493%				
18 TOTAL (16+17)	12.170%	12.060%	-0.00110	-0.912%				
19 AVERAGE (50% OF 18)	6.085%	6.030%	-0.00055	-0.912%				
20 MONTHLY AVERAGE (19/12 Months)	0.507%	0.503%	-0.00005	-0.912%				
21 INTEREST PROVISION (15x20)	1,063	748	(316)	-42.210%				

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

COMPANY: SFNG

THERM SALES AND CUSTOMER DATA

FOR THE PERIOD OF: APRIL 94 Through MARCH 95

SCHEDULE A-5

EXHIBIT NO.

DOCKET NO. 940003-GU

SOUTH FLORIDA NATURAL GAS CO.

EJK-1

PAGE 47 OF 97

	CURRENT MONTH: MARCH				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
RESIDENTIAL	144,410	120,386	(24,024)	-16.64%	911,793	835,379	(76,414)	-8.38%
COMMERCIAL	143,564	123,248	(20,316)	-14.15%	1,240,863	1,215,931	(24,932)	-2.01%
COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
TOTAL FIRM	287,974	243,634	(44,340)	-15.40%	2,152,656	2,051,310	(101,346)	-4.71%
THERM SALES (INTERRUPTIBLE)								
SMALL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
LARGE INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
TOTAL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
TOTAL THERM SALES	287,974	243,634	(44,340)	-15.40%	2,152,656	2,051,310	(101,346)	-4.71%
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
RESIDENTIAL	3,676	3,552	(124)	-3.37%	3,401	3,366	(35)	-1.02%
COMMERCIAL	296	295	(1)	-0.34%	284	286	2	0.65%
COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
TOTAL FIRM	3,972	3,847	(125)	-3.15%	3,684	3,651	(33)	-0.90%
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
SMALL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
LARGE INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
TOTAL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
TOTAL CUSTOMERS	3,972	3,847	(125)	-3.15%	3,684	3,651	(33)	-0.90%
THERM USE PER CUSTOMER								
RESIDENTIAL	39	34	(5)	-13.73%	268	248	(20)	-7.43%
COMMERCIAL	485	418	(67)	-13.86%	4,373	4,258	(115)	-2.64%
COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
SMALL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
LARGE INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%

COMPANY: SING

ACTUAL FOR THE PERIOD OF:

CONVERSION FACTOR CALCULATION
APRIL 94 THROUGH MARCH 95

SCUF DIST. A. 6
EXHIBIT NO. 940001-01
DOCUMENT NO. 940001-01
SOUTH FLORIDA NAT. SWL GAS C
E.K.-1 52 OF 57
PAGE

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
1.1 THERMS PURCHASED 1.2 CCF PURCHASED	1.047	1.041	1.040	1.035	1.042	1.035	1.033	1.032	1.033	1.033	1.032	1.033
2 PRESSURE CORRECTION FACTOR												
2.1 DELIVERY PRESSURE OF GAS SOLD psia	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
2.2 DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
2.3 PRESSURE CORRECTION FACTOR (APR) psia	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697
3 BILLING FACTOR												
3.1 BTU CONTENT x PRESSURE CORRECTION FACTOR	1.064177	1.058898	1.057691	1.052596	1.059065	1.052596	1.050532	1.048915	1.050532	1.050532	1.048915	1.050532

Exhibit No. _____
 Docket No. 95003 of
 South Florida Natural Gas
 FSK-1
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PENINSULA ENERGY SERVICES CO.
 DIVISION OF CHESAPEAKE UTILITIES
 P. O. BOX 1769
 DOVER, DELAWARE 19903-1769

Natural Gas Invoice

Customer: South Florida Natural Gas Company
 P.O. Box 69000-J
 Miami, Florida 33269-0078
 Attention: John McLelland
 Production month of: March, 1995

Statement Date: April 11, 1995

Service	Volume *	Unit Price	Total Price
BS	20,539 **	1.3854 ***	28,454.73
D	20,103	0.4331	8,706.61
C	20,103	0.0717	1,441.39
MS	20,539 **	0.0500	1,026.95
PGA			625.00
NNT	13,950 ✓	0.0694 ✓	968.13 ✓
	WACOG trueup October, 1995		123.17 ✓
Total Amount Due:			<u>\$41,345.98</u>

* MMBtu
 **Includes 2.17% fuel
 ***Estimated

PAYABLE UPON RECEIPT
 PAST DUE AFTER: Apr. 21, 1995

PLEASE REMIT TO:
 PENINSULA ENERGY SERVICES CO.
 P.O. BOX 1769
 DOVER, DELAWARE 19903-1769

Direct Billing Inquires To:
 Peninsula Energy Services
 P.O. Box 960
 Winter Haven, Florida 33882-0960
 (813)293-8612
 Attn: Customer Accounting

ES = Baseload Service
 D = Demand

C = FGT usage
 MS = Management Service

PGA = PGA Management
 NNT = No Notice Reservation

COMPANY: SOUTH FLORIDA NAT GAS

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTORSCHEDULE A-1
EXHIBIT NO _____
DOCKET NO. 940003-GU
SOUTH FLA NATURAL GAS
EJK-1
PAGE 52 OF 97

APRIL 94 Through MARCH 95

ESTIMATED FOR THE PERIOD OF:

COST OF GAS PURCHASED	CURRENT MONTH FEBRUARY				PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
1 COMMODITY (Pipeline)	1,900	1,751	149	8.51	13,932	13,429	503	3.75	
2 NO NOTICE SERVICE	874	874	0	0.00	8,127	8,127	0	0.00	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	40,621	43,506	(2,975)	-8.82	331,741	326,102	5,639	1.73	
5 DEMAND	11,477	10,720	757	7.06	78,037	75,206	2,741	3.64	
6 FGT REFUND	0	0	0	0.00	(104,795)	(104,795)	0	0.00	
LESS END-USE CONTRACT	0	0	0	0.00	0	0	0	0.00	
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	
8 DEMAND	0	0	0	0.00	0	0	0	0.00	
9	0	0	0	0.00	0	0	0	0.00	
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00	
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	54,872	50,941	(2,069)	-3.63	325,042	316,159	8,883	2.81	
12 NET UNBILLED	(14,600)	0	(14,600)	0.00	19,903	(1,185)	21,138	-1783.80	
13 COMPANY USE	0	0	0	0.00	0	0	0	0.00	
14 TOTAL THERM SALES	73,774	52,914	20,860	36.42	500,122	440,555	59,567	13.52	
THERMS PURCHASED									
15 COMMODITY (Pipeline) BILLING DETERMINANTS ONLY	205,000	244,237	20,763	8.50	1,800,770	1,739,614	70,156	4.03	
16 NO NOTICE SERVICE BILLING DETERMINANTS ONLY	128,600	128,000	0	0.00	882,900	882,900	0	0.00	
17 SWING SERVICE COMMODITY	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other) COMMODITY	205,000	240,119	15,881	6.37	1,800,770	1,749,822	50,948	3.43	
19 DEMAND BILLING DETERMINANTS ONLY	205,000	240,119	15,881	6.37	1,800,770	1,749,822	50,948	3.43	
20 OTHER COMMODITY	0	0	0	0.00	0	0	0	0.00	
LESS END-USE CONTRACT	0	0	0	0.00	0	0	0	0.00	
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	
22 DEMAND	0	0	0	0.00	0	0	0	0.00	
23	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (+17+18+20)-(21+23)	205,000	240,119	15,881	6.37	1,800,770	1,749,822	50,948	3.43	
25 NET UNBILLED	(58,691)	0	(58,691)	0.00	67,619	(16,581)	84,400	-509.02	
26 COMPANY USE	17	120	(103)	-85.83	1,409	1,591	(182)	-11.44	
27 TOTAL THERM SALES (24-26 ESTIMATED ONLY)	204,564	248,999	43,565	18.30	1,932,501	1,801,303	131,198	7.28	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.717	0.717	0.000	0.01	0.770	0.772	-0.002	-0.278	
29 NO NOTICE SERVICE (2/16)	0.694	0.694	0.000	0.00	0.694	0.694	0.000	0.000	
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.000	
31 COMMODITY (Other) (4/18)	15.329	17.500	-2.171	-12.41	18.331	18.938	-0.308	-1.641	
32 DEMAND (5/19)	4.331	4.303	0.028	0.65	4.312	4.303	0.009	0.207	
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.000	
LESS END-USE CONTRACT	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.000	
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.000	
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.000	
36 (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.000	
37 TOTAL COST OF PURCHASES (11/24)	20.708	22.857	-2.151	-9.41	17.980	18.068	-0.108	-0.60	
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.000	
39 COMPANY USE (13/26)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.000	
40 TOTAL COST OF THERMS SOLD (11/27)	18.628	22.868	-4.240	-18.54	16.820	17.552	-0.732	-4.17	
41 TRUE-UP (E-2)	-2.980	-2.980	0.000	0.00	-2.980	-2.980	0.000	0.000	
42 TOTAL COST OF GAS (40+41)	15.639	19.879	-4.240	-21.33	13.831	14.563	-0.732	-5.03	
43 REVENUE TAX FACTOR	1.003764	1.003764	0.000	0.00	1.003764	1.003764	0.000	0.000	
44 PGA FACTOR ADJUSTED FOR TAX (42x43)	15.698	19.954	-4.256	-21.33	13.883	14.617	-0.735	-5.03	
45 PGA FACTOR ROUNDED TO NEAREST .001	15.698	19.954	-4.256	-21.33	13.883	14.617	-0.734	-5.02	

COMPANY: SFNG

CALCULATION OF TRUE-UP AND INTEREST PROVISION

FOR THE PERIOD OF: APRIL 94 Through MARCH 95

SCHEDULE A-2

EXHIBIT NO

DOCKET NO. 940003-GU

SOUTH FLORIDA NATURAL GAS CO.

EJK-2

PAGE 12 OF 11

	CURRENT MONTH: FEBRUARY				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST	54,872	56,941	2,069	3.634%	325,042	316,159	(8,883)	-2.810%
2 TRANSPORTATION COST	0	0	0	0.000%	0	0	0	0.000%
3 TOTAL	54,872	56,941	2,069	3.634%	325,042	316,159	(8,883)	-2.810%
4 FUEL REVENUES (NET OF REVENUE TAX)	73,774	52,914	(20,860)	-39.422%	500,122	440,555	(59,567)	-13.521%
5 TRUE-UP (COLLECTED) OR REFUNDED	5,101	5,101	0	0.000%	56,111	56,111	0	0.000%
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	78,875	58,015	(20,860)	-35.956%	556,233	496,666	(59,567)	-11.993%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	24,003	1,074	(22,929)	-2134.916%	231,191	180,507	(50,684)	-28.079%
8 INTEREST PROVISION-THIS PERIOD (21)	982	777	(205)	-26.369%	6,364	6,032	(332)	-5.500%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	184,502	156,620	(27,882)	-17.802%	22,942	22,942	0	0.000%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(5,101)	(5,101)	0	0.000%	(56,111)	(56,111)	0	0.000%
10a FLEX RATE REFUND (if applicable)	0	0	0	0.000%	0	0	0	0.000%
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	204,386	153,370	(51,016)	-33.263%	204,386	153,370	(51,016)	-33.264%
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	184,502	156,620	(27,882)	-17.802%				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	203,404	152,593	(50,811)	-33.298%				
14 TOTAL (12+13)	387,906	309,213	(78,693)	-25.449%				
15 AVERAGE (50% OF 14)	193,953	154,607	(39,347)	-25.449%				
16 INTEREST RATE - FIRST DAY OF MONTH	6.100%	6.030%	-0.0007	-1.161%				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	6.050%	6.030%	-0.0002	-0.332%				
18 TOTAL (16+17)	12.150%	12.060%	-0.00090	-0.746%				
19 AVERAGE (50% OF 18)	6.075%	6.030%	-0.00045	-0.746%				
20 MONTHLY AVERAGE (19/12 Months)	0.506%	0.503%	-0.00004	-0.746%				
21 INTEREST PROVISION (15x20)	982	777	(205)	-26.386%				

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

COMPANY. SFNG

THERM SALES AND CUSTOMER DATA

FOR THE PERIOD OF: APRIL 94 Through MARCH 95

SCHEDULE A-5

EXHIBIT NO

DOCKET NO. 940003-GU

SOUTH FLORIDA NATURAL GAS CO.

EJK-1

PAGE 56 OF 77

	CURRENT MONTH: FEBRUARY				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
THERM SALES (FIRM)								
RESIDENTIAL	199,075	123,156	(75,919)	-38.14%	767,383	714,993	(52,390)	-6.83%
COMMERCIAL	154,180	120,961	(33,219)	-21.55%	1,097,299	1,092,683	(4,616)	-0.42%
COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
TOTAL FIRM	353,255	244,117	(109,138)	-30.89%	1,864,682	1,807,676	(57,006)	-3.06%
THERM SALES (INTERRUPTIBLE)								
SMALL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
LARGE INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
TOTAL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
TOTAL THERM SALES	353,255	244,117	(109,138)	-30.89%	1,864,682	1,807,676	(57,006)	-3.06%
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
RESIDENTIAL	3,651	3,535	(116)	-3.18%	3,094	3,070	(25)	-0.79%
COMMERCIAL	292	295	3	1.03%	259	261	2	0.74%
COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
TOTAL FIRM	3,943	3,830	(113)	-2.87%	3,353	3,331	(23)	-0.67%
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
SMALL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
LARGE INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
TOTAL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
TOTAL CUSTOMERS	3,943	3,830	(113)	-2.87%	3,353	3,331	(23)	-0.67%
THERM USE PER CUSTOMER								
RESIDENTIAL	55	35	(20)	-36.11%	248	233	(15)	-6.08%
COMMERCIAL	528	410	(118)	-22.34%	4,235	4,187	(49)	-1.15%
COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
SMALL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
LARGE INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%

COMPANY: STING

ACTUAL FOR THE PERIOD OF:

CONVERSION FACTOR CALCULATION
APRIL 94 through MARCH 95

SCHEDULE A-6
EXHIBIT NO. 940003-GU
DOCKET NO. 940003-GU
SOUTH FLORIDA NATURAL GAS
E.K.-1 OF 51
PAGE 51

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
TERMS PURCHASED	1.047	1.041	1.040	1.035	1.042	1.035	1.033	1.032	1.033	1.033	1.032	0
COF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
A. DELIVERY PRESSURE OF GAS SOLD psia	14.88	14.88	14.88	14.88	14.88	14.88	14.88	14.88	14.88	14.88	14.88	14.88
B. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (A/B) psia	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.06477	1.05888	1.05785	1.05258	1.05945	1.05258	1.05052	1.04915	1.05052	1.05052	1.04915	0

Exhibit No _____
 Docket No. 950003-64
 South Florida Natural Gas
 EJK-1
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PENINSULA ENERGY SERVICES CO.
 DIVISION OF CHESAPEAKE UTILITIES
 P. O. BOX 1769
 DOVER, DELAWARE 19903-1769

Natural Gas Invoice

Customer: South Florida Natural Gas Company
 P.O. Box 69000-J
 Miami, Florida 33269-0078
 Attention: John McLelland
 Production month of: February, 1995

Statement Date: Mar. 13, 1995

Service	Volume *	Unit Price	Total Price
BS	27,075 **	1.4503 ***	39,266.87
D	26,500	0.4331	11,477.15
C	26,500	0.0717	1,900.05
MS	27,075 **	0.0500	1,353.75
PGA			625.00
NNT	12,600	0.0694	874.44
	WACOG trueup		0.00
Total Amount Due:			<u>\$55,497.26</u>

* MMBtu
 **Includes 2.17% fuel
 ***Estimated

PAYABLE UPON RECEIPT
 PAST DUE AFTER: Mar. 23, 1995

PLEASE REMIT TO:
 PENINSULA ENERGY SERVICES CO.
 P.O. BOX 1769
 DOVER, DELAWARE 19903-1769

Direct Billing Inquires To:
 Peninsula Energy Services
 P.O. Box 960
 Winter Haven, Florida 33882-0960
 (813)293-8612
 Attn: Customer Accounting

BS = Baseload Service C = FGT usage PGA = PGA Management
 D = Demand MS = Management Service NNT = No Notice Reservation

ACT
 3/13/95

COMPANY SOUTH FLORIDA NAT GAS

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTORSCHEDULE A-1
EXHIBIT NO _____
DOCKET NO. 940003-GU
SOUTH FLA NATURAL GAS
EJK-1
PAGE 59 OF 97

APRIL 94 Through MARCH 95

ESTIMATED FOR THE PERIOD OF:

COST OF GAS PURCHASED	CURRENT MONTH JANUARY				PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
1 COMMODITY (Pipeline)	2,279	1,910	369	19.32	12,032	11,678	354	3.03	
2 NO NOTICE SERVICE	1,500	1,500	0	0.00	5,253	5,253	0	0.00	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	50,350	47,550	2,800	18.51	291,120	282,506	8,614	3.05	
5 DEMAND	13,763	11,692	2,071	17.71	60,500	64,576	1,984	3.07	
6 FGT REFUND	0	0	0	0.00	(104,795)	(104,795)	0	0.00	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	
8 DEMAND	0	0	0	0.00	0	0	0	0.00	
9	0	0	0	0.00	0	0	0	0.00	
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00	
11 TOTAL COST (1+2+3+4+5+6+10) - (7+8+9)	73,898	62,658	11,240	17.94	270,170	250,218	19,952	4.23	
12 NET UNBILLED	18,007	0	18,007	0.00	34,652	(1,185)	35,837	-3024.22	
13 COMPANY USE	0	0	0	0.00	0	0	0	0.00	
14 TOTAL THERM SALES	86,771	58,352	28,419	48.70	420,348	387,841	32,507	9.99	
THERMS PURCHASED									
15 COMMODITY (Pipeline) BILLING DETERMINANTS ONLY	317,790	268,387	51,403	18.30	1,544,770	1,495,377	49,393	3.30	
16 NO NOTICE SERVICE BILLING DETERMINANTS ONLY	217,000	217,000	0	0.00	786,800	786,800	0	0.00	
17 SWING SERVICE COMMODITY	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other) COMMODITY	317,790	271,713	46,077	18.98	1,544,770	1,500,703	44,067	2.94	
19 DEMAND BILLING DETERMINANTS ONLY	317,790	271,713	46,077	18.98	1,544,770	1,500,703	44,067	2.94	
20 OTHER COMMODITY	0	0	0	0.00	0	0	0	0.00	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	
22 DEMAND	0	0	0	0.00	0	0	0	0.00	
23	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (+17+18+20) - (21+23)	317,790	271,713	46,077	18.98	1,544,770	1,500,703	44,067	2.94	
25 NET UNBILLED	71,900	0	71,900	0.00	126,510	(16,581)	143,091	-862.98	
26 COMPANY USE	41	120	(79)	-65.83	1,392	1,471	(79)	-5.37	
27 TOTAL THERM SALES (24-26 ESTIMATED ONLY)	346,490	271,503	74,987	27.57	1,637,937	1,552,304	85,633	5.52	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.717	0.717	0.000	0.02	0.779	0.781	-0.002	-0.263	
29 NO NOTICE SERVICE (2/16)	0.694	0.694	0.000	0.00	0.694	0.694	0.000	0.000	
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.000	
31 COMMODITY (Other) (4/18)	17.732	17.500	0.232	1.32	18.848	18.825	0.021	0.109	
32 DEMAND (5/19)	4.331	4.303	0.028	0.65	4.309	4.303	0.006	0.132	
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.000	
LESS END-USE CONTRACT									
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
36	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
37 TOTAL COST OF PURCHASES (11/24)	23.254	23.080	0.193	0.84	17.489	17.273	0.216	1.25	
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
39 COMPANY USE (13/26)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
40 TOTAL COST OF THERMS SOLD (11/27)	21.329	23.071	-1.741	-7.55	16.495	16.699	-0.204	-1.22	
41 TRUE-UP (E-2)	-2.989	-2.989	0.000	0.00	-2.989	-2.989	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	18.340	20.082	-1.741	-8.67	13.506	13.710	-0.204	-1.49	
43 REVENUE TAX FACTOR	1.003784	1.003784	0.000	0.00	1.003784	1.003784	0.000	0.00	
44 PGA FACTOR ADJUSTED FOR TAX (42x43)	18.400	20.157	-1.748	-8.67	13.556	13.762	-0.206	-1.49	
45 PGA FACTOR ROUNDED TO NEAREST .001	18.400	20.157	-1.748	-8.67	13.556	13.762	-0.206	-1.50	

COMPANY: SFNG

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2

EXHIBIT NO

FOR THE PERIOD OF: APRIL 94 Through MARCH 95

DOCKET NO. 940003-GU

SOUTH FLORIDA NATURAL GAS CO.

EJK-2

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	CURRENT MONTH: JANUARY				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST	73,898	62,658	(11,240)	-17.939%	270,170	259,218	(10,952)	-4.225%
2 TRANSPORTATION COST	0	0	0	0.000%	0	0	0	0.000%
3 TOTAL	73,898	62,658	(11,240)	-17.939%	270,170	259,218	(10,952)	-4.225%
4 FUEL REVENUES (NET OF REVENUE TAX)	86,771	58,352	(28,419)	-48.703%	426,348	387,641	(38,707)	-9.985%
5 TRUE-UP (COLLECTED) OR REFUNDED	5,101	5,101	0	0.000%	51,010	51,010	0	0.000%
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	91,872	63,453	(28,419)	-44.787%	477,358	438,651	(38,707)	-8.824%
7 TRUE-UP PROVISION - THIS PERIOD ^c (LINE 6 - LINE 3)	17,974	795	(17,179)	-2160.881%	207,188	179,433	(27,755)	-15.468%
8 INTEREST PROVISION-THIS PERIOD (21)	895	794	(101)	-12.777%	5,382	5,255	(127)	-2.424%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	170,734	160,132	(10,602)	-6.621%	22,942	22,942	0	0.000%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(5,101)	(5,101)	0	0.000%	(51,010)	(51,010)	0	0.000%
10a FLEX RATE REFUND (if applicable)	0	0	0	0.000%	0	0	0	0.000%
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	184,502	156,620	(27,882)	-17.803%	184,502	156,620	(27,882)	-17.803%
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	170,734	160,132	(10,602)	-6.621%				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	183,607	155,826	(27,781)	-17.828%				
14 TOTAL (12+13)	354,341	315,958	(38,383)	-12.148%				
15 AVERAGE (50% OF 14)	177,171	157,979	(19,192)	-12.148%				
16 INTEREST RATE - FIRST DAY OF MONTH	6.030%	6.030%	0	0.000%				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	6.100%	6.030%	-0.0007	-1.161%				
18 TOTAL (16+17)	12.130%	12.060%	-0.00070	-0.580%				
19 AVERAGE (50% OF 18)	6.065%	6.030%	-0.00035	-0.580%				
20 MONTHLY AVERAGE (19/12 Months)	0.505%	0.503%	-0.00003	-0.580%				
21 INTEREST PROVISION (15x20)	895	794	(102)	-12.799%				

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

COMPANY: SFNG

TRANSPORTATION SYSTEM SUPPLY

SCHEDULE A-4

EXHIBIT NO _____

FOR THE PERIOD OF:

APRIL 94

Through

MARCH 95

DOCKET NO. 940003-GU

SOUTH FLA NATURAL GAS CO.

EJK-1

PAGE 6 OF 7

MONTH: JANUARY

(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT MMBtu/d	(D) NET AMOUNT MMBtu/d	(E) MONTHLY GROSS MMBtu	(F) MONTHLY NET MMBtu	(G) WELLHEAD PRICE \$/MMBtu	(H) CITYGATE PRICE (Gx E)/F
PESCO	NEW SMYRNA	1,047 0	1,025 0	32,469	31,779	1.74 0	1.77 0
	TOTAL	1,047	1,025	32,469	31,779	1.74	1.77

NOTE: CITY GATE PRICE SHOULD NOT INCLUDE FGT TRANSPORTATION CHARGES

COMPANY: SPNG

ACTUAL FOR THE PERIOD OF:

CONVERSION FACTOR CALCULATION
APRIL 94 through MARCH 95

SCHEDULE A-6
EXHIBIT NO. 940003-GJ
DOCKET NO. 940003-GJ
SOUTH FLORIDA NATURAL GAS
EAK-1/2 OF 97
PAGE 1/2 OF 97

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED	1.047	1.041	1.040	1.035	1.042	1.035	1.033	1.022	1.033	1.033	0	0
2 THERMALS PURCHASED CCF PURCHASED												
3 AVERAGE BTU CONTENT OF GAS PURCHASED												
4 2 PRESSURE CORRECTION FACTOR												
5 a. DELIVERY PRESSURE OF GAS SOLD psia	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
6 b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
7 PRESSURE CORRECTION FACTOR (a/b) psia	1.01997	1.01997	1.01997	1.01997	1.01997	1.01997	1.01997	1.01997	1.01997	1.01997	1.01997	1.01997
8 3 BILLING FACTOR												
9 BTU CONTENT x PRESSURE CORRECTION FACTOR	1.06477	1.06408	1.057931	1.023599	1.059245	1.052599	1.020332	1.048315	1.059732	1.050532	0	0

COMPANY: SFNG

THERM SALES AND CUSTOMER DATA

SCHEDULE A-5

EXHIBIT NO

DOCKET NO. 940003-GU

SOUTH FLORIDA NATURAL GAS CO.

EJK-1

PAGE 64 OF 27

FOR THE PERIOD OF: APRIL 94 Through MARCH 95

	CURRENT MONTH: JANUARY				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
RESIDENTIAL	132,955	134,130	1,175	0.88%	568,308	591,837	23,529	4.14%
COMMERCIAL	141,605	132,137	(9,468)	-6.69%	943,119	971,722	28,603	3.03%
COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
TOTAL FIRM	274,560	266,267	(8,293)	-3.02%	1,511,427	1,563,559	52,132	3.45%
THERM SALES (INTERRUPTIBLE)								
SMALL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
LARGE INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
TOTAL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
TOTAL THERM SALES	274,560	266,267	(8,293)	-3.02%	1,511,427	1,563,559	52,132	3.45%
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
RESIDENTIAL	3,575	3,462	(113)	-3.16%	2,790	2,775	(15)	-0.53%
COMMERCIAL	286	295	9	3.15%	235	236	2	0.71%
COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
TOTAL FIRM	3,861	3,757	(104)	-2.69%	3,025	3,012	(13)	-0.44%
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
SMALL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
LARGE INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
TOTAL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
TOTAL CUSTOMERS	3,861	3,757	(104)	-2.69%	3,025	3,012	(13)	-0.44%
THERM USE PER CUSTOMER								
RESIDENTIAL	37	39	2	4.18%	204	213	10	4.70%
COMMERCIAL	495	448	(47)	-9.53%	4,018	4,110	93	2.31%
COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
SMALL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
LARGE INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%

Exhibit No _____
Docket No 950003 04
South Florida Natural Gas
EJK-1
Page 2 of 2

PENINSULA ENERGY SERVICES CO.
DIVISION OF CHESAPEAKE UTILITIES
P. O. BOX 1769
DOVER, DELAWARE 19903-1769

Natural Gas Invoice

Customer

Statement Date:

Feb. 14, 1995

South Florida Natural Gas Company
P.O. Box 69000-J
Miami, Florida 33269-0078

Attention: John McLelland

Production month of: January, 1995

Service	Volume *	Unit Price	Total Price
BS	32,469 **	1.6948 ***	55,028.46
D	31,779	0.4331	13,763.48
C	31,779	0.0717	2,278.55
MS	32,469 **	0.0500	1,623.45
PGA			625.00
NNT	21,700	0.0694	1,505.98
	WACOG trueup		(301.82)

Total Amount Due:

\$74,523.10

* MMBtu

**Includes 2.17% fuel

***Estimated

PAYABLE UPON RECEIPT

PAST DUE AFTER: Feb. 24, 1995

PLEASE REMIT TO:
PENINSULA ENERGY SERVICES CO.
P.O. BOX 1769
DOVER, DELAWARE 19903-1769

Direct Billing Inquires To:
Peninsula Energy Services
P.O. Box 960
Winter Haven, Florida 33882-0960
(813)293-8612
Attn: Customer Accounting

BS = Baseload Service
D = Demand

C = FGT usage
MS = Management Service

PGA = PGA Management
NNT = No Notice Reservation

SCR 2/15/95

COMPANY SOUTH FLORIDA NAT GAS

COMPARISON OF ACTUAL, VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTORSCHEDULE A-1
EXHIBIT NO
DOCKET NO 940003-G11
SOUTH FLA NATURAL GAS
EJK-1
PAGE 12 OF 17

APRIL 94 Through MARCH 95

ESTIMATED FOR THE PERIOD OF:

	CURRENT MONTH		DECEMBER		PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline)	1,659	1,674	(15)	-0.90	9,753	9,768	(15)	-0.15
2 NO NOTICE SERVICE	968	968	0	0.00	3,747	3,747	0	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	44,585	44,771	(186)	-0.42	234,770	234,956	(186)	-0.08
5 DEMAND	9,961	10,048	(87)	-0.87	52,797	52,884	(87)	-0.16
6 FGT REFUND	0	0	0	0.00	(104,795)	(104,795)	0	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
8 DEMAND	0	0	0	0.00	0	0	0	0.00
9	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	57,173	57,481	(288)	-0.50	198,272	198,580	(288)	-0.13
12 NET UNBILLED	17,830	0	17,830	0.00	18,645	(1,185)	17,830	-1504.84
13 COMPANY USE	0	0	0	0.00	0	0	0	0.00
14 TOTAL THERM SALES	61,152	50,864	10,288	20.23	330,577	329,789	788	3.12
THERMS PURCHASED								
15 COMMODITY (Pipeline) BILLING DETERMINANTS ONLY	231,490	233,500	(2,010)	-0.88	1,228,980	1,228,990	(2,010)	-0.16
16 NO NOTICE SERVICE BILLING DETERMINANTS ONLY	139,500	139,500	0	0.00	530,900	530,900	0	0.00
17 SWING SERVICE COMMODITY	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other) COMMODITY	231,490	233,500	(2,010)	-0.88	1,228,980	1,228,990	(2,010)	-0.16
19 DEMAND BILLING DETERMINANTS ONLY	231,490	233,500	(2,010)	-0.88	1,228,980	1,228,990	(2,010)	-0.16
20 OTHER COMMODITY	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
22 DEMAND	0	0	0	0.00	0	0	0	0.00
23	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	231,490	233,500	(2,010)	-0.88	1,228,980	1,228,990	(2,010)	-0.16
25 NET UNBILLED	71,191	0	71,191	0.00	54,610	(16,581)	71,191	-429.35
26 COMPANY USE	99	99	0	0.00	1,351	1,351	0	0.00
27 TOTAL THERM SALES (24-26 ESTIMATED ONLY)	244,167	233,401	10,766	4.61	1,291,477	1,280,711	10,766	0.84
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.717	0.717	-0.000	-0.04	0.795	0.795	0.000	0.010
29 NO NOTICE SERVICE (2/16)	0.694	0.694	0.000	0.00	0.694	0.694	0.000	0.000
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.000
31 COMMODITY (Other) (4/18)	19.260	19.174	0.086	0.45	19.134	19.118	0.016	0.085
32 DEMAND (5/19)	4.303	4.303	-0.000	-0.01	4.303	4.303	-0.000	-0.001
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.000
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
36 (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES (11/24)	24.696	24.609	0.089	0.36	15.996	15.994	0.003	0.02
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
40 TOTAL COST OF THERMS SOLD (11/27)	23.419	24.619	-1.200	-4.89	15.197	15.348	-0.150	-0.98
41 TRUE-UP (E-2)	-2.989	-2.989	0.000	0.00	-2.989	-2.989	0.000	0.00
42 TOTAL COST OF GAS (40+41)	20.427	21.630	-1.203	-5.56	12.208	12.359	-0.150	-1.22
43 REVENUE TAX FACTOR	1.003764	1.003764	0.000	0.00	1.003764	1.003764	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAX ((42x43)	20.503	21.711	-1.208	-5.56	12.254	12.405	-0.151	-1.22
45 PGA FACTOR ROUNDED TO NEAREST .001	20.503	21.711	-1.208	-5.56	12.254	12.405	-0.151	-1.22

COMPANY:

SFNG

CALCULATION OF TRUE-UP AND INTEREST PROVISION

FOR THE PERIOD OF: APRIL 94 Through MARCH 95

SCHEDULE A-2

EXHIBIT NO

DOCKET NO. 940003-GU

SOUTH FLORIDA NATURAL GAS CO.

EJK-2

PAGE 151 OF 211

	CURRENT MONTH: DECEMBER				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST	57,173	57,461	288	0.501%	196,272	196,560	288	0.147%
2 TRANSPORTATION COST	0	0	0	0.000%	0	0	0	0.000%
3 TOTAL	57,173	57,461	288	0.501%	196,272	196,560	288	0.147%
4 FUEL REVENUES (NET OF REVENUE TAX)	61,152	50,864	(10,288)	-20.226%	339,577	329,289	(10,288)	-3.124%
5 TRUE-UP (COLLECTED) OR REFUNDED	5,101	5,101	0	0.000%	45,909	45,909	0	0.000%
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	66,253	55,965	(10,288)	-18.383%	385,486	375,198	(10,288)	-2.742%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	9,080	(1,496)	(10,576)	706.952%	189,214	178,638	(10,576)	-5.920%
8 INTEREST PROVISION-THIS PERIOD (21)	818	792	(26)	-3.276%	4,487	4,461	(26)	-0.582%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	165,937	165,937	0	0.000%	22,942	22,942	0	0.000%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(5,101)	(5,101)	0	0.000%	(45,909)	(45,909)	0	0.000%
10a FLEX RATE REFUND (if applicable)	0	0	0	0.000%	0	0	0	0.000%
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	170,734	160,132	(10,602)	-6.621%	170,734	160,132	(10,602)	-6.621%
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	165,937	165,937	0	0.000%				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	169,916	159,340	(10,576)	-6.637%				
14 TOTAL (12+13)	335,853	325,277	(10,576)	-3.251%				
15 AVERAGE (50% OF 14)	167,927	162,639	(5,288)	-3.251%				
16 INTEREST RATE - FIRST DAY OF MONTH	5.660%	5.660%	0	0.000%				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	6.030%	6.030%	0	0.000%				
18 TOTAL (16+17)	11.690%	11.690%	0.00000	0.000%				
19 AVERAGE (50% OF 18)	5.845%	5.845%	0.00000	0.000%				
20 MONTHLY AVERAGE (19/12 Months)	0.487%	0.487%	0.00000	0.000%				
21 INTEREST PROVISION (15x20)	818	792	(26)	-3.251%				

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

COMPANY: SFNG TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE

SCHEDULE A-3
EXHIBIT NO _____
DOCKET NO. 940003-GU
SOUTH FLA NATURAL GAS CO.
EJK-1
PAGE 68 OF 17

ACTUAL FOR THE PERIOD OF: APRIL 94 Through MARCH 95

PRESENT MONTH: DECEMBER

DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
DEC	PESCO			231,490		231,490	44,585	1,659	9,961		24.28
						0					0.00
						0					0.00
						0					0.00
						0					0.00
						0					0.00
						0					0.00
						0					0.00
						0					0.00
						0					0.00
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						0					0.00
						0					0.00
						0					0.00
						0					0.00
						0					0.00
						0					0.00
						0					0.00
						0					0.00
						0					0.00
						0					0.00
TOTAL				231,490	0	231,490	44,585	1,659	9,961	0	24.28

COMPANY: SFNG

THERM SALES AND CUSTOMER DATA

FOR THE PERIOD OF: APRIL 94 Through MARCH 95

SCHEDULE A-5
 EXHIBIT NO _____
 DOCKET NO. 940003-GU
 SOUTH FLORIDA NATURAL GAS CO.
 EJK-1
 PAGE 75 OF 117
 REVISED 3/2/95

	CURRENT MONTH: DECEMBER				PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE		
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
THERM SALES (FIRM)									
RESIDENTIAL	63,994	86,348	22,354	34.93%	435,353	457,707	22,354	5.13%	
COMMERCIAL	108,982	147,053	38,071	34.93%	801,514	839,585	38,071	4.75%	
COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%	
COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%	
	0	0	0	0.00%	0	0	0	0.00%	
	0	0	0	0.00%	0	0	0	0.00%	
TOTAL FIRM	172,976	233,401	60,425	34.93%	1,236,867	1,297,292	60,425	4.89%	
THERM SALES (INTERRUPTIBLE)									
SMALL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%	
INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%	
LARGE INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%	
TOTAL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%	
TOTAL THERM SALES	172,976	233,401	60,425	34.93%	1,236,867	1,297,292	60,425	4.89%	
					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
NUMBER OF CUSTOMERS (FIRM)									
RESIDENTIAL	3,500	3,435	(65)	-1.86%	2,492	2,487	(5)	-0.22%	
COMMERCIAL	280	291	11	3.93%	211	212	1	0.43%	
COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%	
COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%	
	0	0	0	0.00%	0	0	0	0.00%	
	0	0	0	0.00%	0	0	0	0.00%	
TOTAL FIRM	3,780	3,726	(54)	-1.43%	2,703	2,699	(5)	-0.17%	
					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
NUMBER OF CUSTOMERS (INTERRUPTIBLE)									
SMALL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%	
INTERRUPTIBLE :	0	0	0	0.00%	0	0	0	0.00%	
LARGE INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%	
TOTAL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%	
TOTAL CUSTOMERS	3,780	3,726	(54)	-1.43%	2,703	2,699	(5)	-0.17%	
THERM USE PER CUSTOMER									
RESIDENTIAL	18	25	7	37.48%	175	184	9	5.36%	
COMMERCIAL	389	505	116	29.83%	3,800	3,963	163	4.30%	
COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%	
COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%	
SMALL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%	
INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%	
LARGE INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%	

COMPANY: SRNG

ACTUAL FOR THE PERIOD OF:

CONVERSION FACTOR CALCULATION
APRIL 94 THROUGH MARCH 95

SCALE: A-6
EXHIBIT NO. 240003-GJ
DOCKET NO. 240003-GJ
SOUTH FLORIDA NATURAL GAS
EAK-1 of 11
PAGE 11 of 11

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THE GAS PURCHASED _____ = AVERAGE BTU CONTENT	1.047	1.041	1.040	1.035	1.042	1.035	1.033	1.032	1.033	0	0	0
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
A. DELIVERY PRESSURE OF GAS SOLD psia	14.93	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
B. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (A/B) psia	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697
3 BILLING FACTOR												
BTU CONTENT X PRESSURE CORRECTION FACTOR	1.06477	1.05668	1.057631	1.052566	1.059065	1.052566	1.050532	1.049315	1.050532	0	0	0

Exhibit No _____
Docket No. 950003 GUL
South Florida Natural Gas
EJK-1
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PENINSULA ENERGY SERVICES CO.
DIVISION OF CHESAPEAKE UTILITIES
P. O. BOX 1769
DOVER, DELAWARE 19903-1769

Natural Gas Invoice

Customer

Statement Date: Jan. 11, 1995

South Florida Natural Gas Company
P.O. Box 69000-J
Miami, Florida 33269-0078

Attention: John McLelland

Production month of: December, 1994

Service	Volume *	Unit Price	Total Price
BS	23,670 **	1.8336 ***	43,401.31
D	23,149	0.4303	9,961.01
C	23,149	0.0717	1,659.78
MS	23,670 **	0.0500	1,183.50
PGA			625.00
NNT	13,950	0.0694	968.13
			0.00
Total Amount Due:			<u>\$57,798.73</u>

* MMBtu

**Includes 2.25% fuel

***Estimated

PAYABLE UPON RECEIPT
PAST DUE AFTER: Jan. 21, 1995

PLEASE REMIT TO:
PENINSULA ENERGY SERVICES CO.
P.O. BOX 1769
DOVER, DELAWARE 19903-1769

Direct Billing Inquires To:
Peninsula Energy Services
P.O. Box 960
Winter Haven, Florida 33882-0960
(813)293-8612
Attn: Customer Accounting

BS = Baseload Service
D = Demand

C = FGT usage
MS = Management Service

PGA = PGA Management
NNT = No Notice Reservation

See 1/11/95

COMPANY SOUTH FLORIDA NAT GAS

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

SCHEDULE A-1
EXHIBIT NO
DOCKET NO. 940003-G11
SOUTH FLA NATURAL GAS
EJK-1
PAGE 15 OF 17

APRIL 94 Through MARCH 95

ESTIMATED FOR THE PERIOD OF:

	CURRENT MONTH (NOVEMBER)				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline)	1,308	1,328	(20)	-1.51	8,094	10,784	(2,690)	-24.94
2 NO NOTICE SERVICE	895	895	0	0.00	2,779	2,772	7	0.25
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	28,450	34,915	(6,456)	-18.49	190,185	283,565	(93,380)	-32.93
5 DEMAND	6,710	5,791	919	15.87	42,836	47,031	(4,195)	-8.92
6 FGT REFUND	0	(5,033)	5,033	-100.00	(104,795)	(26,335)	(78,460)	297.93
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
8 DEMAND	0	0	0	0.00	0	0	0	0.00
9	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00
11 TOTAL COST (1+2+3+4+5+6+10) - (7+8+9)	37,372	37,896	(524)	-1.38	130,099	317,817	(178,718)	-56.23
12 NET UNBILLED	(170)	0	(170)	0.00	(1,185)	0	(1,185)	0.00
13 COMPANY USE	0	0	0	0.00	0	0	0	0.00
14 TOTAL THERM SALES	35,005	32,795	2,210	6.74	278,425	277,009	1,416	0.51
THERMS PURCHASED								
15 COMMODITY (Pipeline) BILLING DETERMINANTS ONLY	155,930	133,710	22,220	16.62	995,490	1,085,948	(90,458)	-8.33
16 NO NOTICE SERVICE BILLING DETERMINANTS ONLY	129,000	129,000	0	0.00	400,400	399,400	1,000	0.25
17 SWING SERVICE COMMODITY	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other) COMMODITY	155,930	133,710	22,220	16.62	995,490	1,085,948	(90,458)	-8.33
19 DEMAND BILLING DETERMINANTS ONLY	155,930	133,710	22,220	16.62	995,490	1,085,948	(90,458)	-8.33
20 OTHER COMMODITY	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
22 DEMAND	0	0	0	0.00	0	0	0	0.00
23	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20) - (21+23)	155,930	133,710	22,220	16.62	995,490	1,085,948	(90,458)	-8.33
25 NET UNBILLED	(677)	0	(677)	0.00	(16,581)	0	(16,581)	0.00
26 COMPANY USE	148	172	(24)	-13.95	1,252	1,442	(190)	-13.18
27 TOTAL THERM SALES (24-26 ESTIMATED ONLY)	130,771	133,538	(2,767)	-2.07	1,047,310	1,084,506	(37,196)	-3.43
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/19)	0.839	0.993	-0.154	-15.54	0.813	0.993	-0.180	-18.124
29 NO NOTICE SERVICE (2/19)	0.694	0.694	0.000	0.00	0.694	0.694	0.000	0.000
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.000
31 COMMODITY (Other) (4/18)	18.251	26.112	-7.861	-30.11	19.105	25.112	-7.008	-26.836
32 DEMAND (5/19)	4.303	4.331	-0.028	-0.64	4.303	4.331	-0.028	-0.643
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.000
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
36 (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES (11/24)	23.987	28.342	-4.375	-15.44	13.973	29.296	-15.293	-52.26
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
40 TOTAL COST OF THERMS SOLD (11/27)	26.738	28.378	-1.640	-5.78	13.282	29.305	-16.024	-54.68
41 TRUE-UP (E-2)	-2.989	-2.989	0.000	0.00	-2.989	-2.989	0.000	0.00
42 TOTAL COST OF GAS (40+41)	23.749	25.389	-1.640	-6.48	10.293	26.316	-16.024	-60.89
43 REVENUE TAX FACTOR	1.003764	1.003764	0.000	0.00	1.003764	1.003764	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAX ((42/43)	23.838	25.455	-1.617	-6.46	10.331	26.415	-16.084	-60.89
45 PGA FACTOR ROUNDED TO NEAREST .001	23.838	25.455	-1.617	-6.46	10.331	26.415	-16.084	-60.89

COMPANY: SFNG

CALCULATION OF TRUE-UP AND INTEREST PROVISION

FOR THE PERIOD OF: APRIL 94 Through MARCH 95

SCHEDULE A-2

EXHIBIT NO

DOCKET NO. 940003 - GU

SOUTH FLORIDA NATURAL GAS CO.

EJK-2

PAGE 7 OF 11

	CURRENT MONTH: NOVEMBER				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST	37,372	37,896	524	1.383%	139,099	317,816	178,717	56.233%
2 TRANSPORTATION COST	0	0	0	0.000%	0	0	0	0.000%
3 TOTAL	37,372	37,896	524	1.383%	139,099	317,816	178,717	56.233%
4 FUEL REVENUES (NET OF REVENUE TAX)	35,005	32,795	(2,210)	-6.739%	278,425	277,008	(1,417)	-0.512%
5 TRUE-UP (COLLECTED) OR REFUNDED	5,101	5,101	0	0.000%	40,808	40,808	0	0.000%
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	40,106	37,896	(2,210)	-5.832%	319,233	317,816	(1,417)	-0.446%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	2,734	0	(2,734)	0.000%	180,134	0	(180,134)	0.000%
8 INTEREST PROVISION - THIS PERIOD (21)	739	66	(673)	-1011.701%	3,669	920	(2,748)	-298.569%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	167,565	26,434	(141,131)	-533.900%	22,942	61,288	38,346	62.567%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(5,101)	(5,101)	0	0.000%	(40,808)	(40,808)	0	0.000%
10a FLEX RATE REFUND (if applicable)	0	0	0	0.000%	0	0	0	0.000%
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	165,937	21,399	(144,538)	-675.426%	165,937	21,400	(144,536)	-675.389%
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	167,565	26,434	(141,131)	-533.900%				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	165,198	21,333	(143,865)	-674.378%				
14 TOTAL (12+13)	332,763	47,767	(284,996)	-596.638%				
15 AVERAGE (50% OF 14)	166,382	23,884	(142,498)	-596.638%				
16 INTEREST RATE - FIRST DAY OF MONTH	5.000%	3.340%	-0.0166	-49.701%				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.660%	3.340%	-0.0232	-69.461%				
18 TOTAL (16+17)	10.660%	6.680%	-0.03980	-59.581%				
19 AVERAGE (50% OF 18)	5.330%	3.340%	-0.01990	-59.581%				
20 MONTHLY AVERAGE (19/12 Months)	0.444%	0.278%	-0.00166	-59.581%				
21 INTEREST PROVISION (15x20)	739	66	(673)	-1011.701%				

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

COMPANY: SFNG

TRANSPORTATION SYSTEM SUPPLY

SCHEDULE A - 4

EXHIBIT NO

FOR THE PERIOD OF:

APRIL 94

Through

MARCH 95

DOCKET NO. 940003-GU

SOUTH FLA NATURAL GAS CO.

EJK - 1

PAGE 7 OF 11

MONTH: NOVEMBER

(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT MMBtu/d	(D) NET AMOUNT MMBtu/d	(E) MONTHLY GROSS MMBtu	(F) MONTHLY NET MMBtu	(G) WELLHEAD PRICE \$/MMBtu	(H) CITYGATE PRICE (Gx E)/F
PESCO	NEW SMYRNA	531 0 0 0 0 0 0 0 0 0 0 0 0 0 0	520 0 0 0 0 0 0 0 0 0 0 0 0 0	15,944	15,593	1.78 0 0 0 0 0 0 0 0 0 0 0 0 0	1.82 0 0 0 0 0 0 0 0 0 0 0 0 0
	TOTAL	531	520	15,944	15,593	1.78	1.82

NOTE: CITY GATE PRICE SHOULD NOT INCLUDE FGT TRANSPORTATION CHARGES

COMPANY: SFNG

THERM SALES AND CUSTOMER DATA

SCHEDULE A-5

EXHIBIT NO _____

DOCKET NO. 940003-GU

SOUTH FLORIDA NATURAL GAS CO.

EJK-1

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FOR THE PERIOD OF: APRIL 94 Through MARCH 95

	CURRENT MONTH: NOVEMBER				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
RESIDENTIAL	49,289	52,439	3,150	6.39%	371,359	406,193	34,834	9.38%
COMMERCIAL	91,159	81,099	(10,060)	-11.04%	692,532	678,313	(14,219)	-2.05%
COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
TOTAL FIRM	140,448	133,538	(6,910)	-4.92%	1,063,891	1,084,506	20,615	1.94%
THERM SALES (INTERRUPTIBLE)								
SMALL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
LARGE INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
TOTAL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
TOTAL THERM SALES	140,448	133,538	(6,910)	-4.92%	1,063,891	1,084,506	20,615	1.94%
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
RESIDENTIAL	3,392	3,291	(101)	-2.98%	2,200	2,184	(16)	-0.73%
COMMERCIAL	280	279	(1)	-0.36%	188	185	(3)	-1.33%
COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
TOTAL FIRM	3,672	3,570	(102)	-2.78%	2,388	2,369	(19)	-0.78%
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
SMALL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
LARGE INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
TOTAL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
TOTAL CUSTOMERS	3,672	3,570	(102)	-2.78%	2,388	2,369	(19)	-0.78%
THERM USE PER CUSTOMER								
RESIDENTIAL	15	16	1	9.66%	169	186	17	10.19%
COMMERCIAL	326	291	(35)	-10.72%	3,692	3,655	(27)	-0.73%
COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
SMALL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%
LARGE INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%

Exhibit No _____
Docket No 950003 G1
South Florida Natural Gas
EJK-1
Page 11 of 11

PENINSULA ENERGY SERVICES CO.
DIVISION OF CHESAPEAKE UTILITIES
P. O. BOX 1769
DOVER, DELAWARE 19903-1769

Natural Gas Invoice

Customer

Statement Date:

Dec. 13, 1994

South Florida Natural Gas Company
P.O. Box 69000-J
Miami, Florida 33269-0078

Attention: John McLelland

Production month of: November, 1994

Service	Volume *	Unit Price	Total Price
BS	15,944 **	1.6822 ***	26,821.00
D	15,593 ✓	0.4303	6,709.67
C	15,593 -	0.0717	1,118.02
MS	15,944 **	0.0500	797.20
PGA			625.00
NNT	12,900	0.0694	895.26
Surcharge	4,398 FGT Take or Pay WACOG Trueup	0.0431 commodity	189.55 841.45
Total Amount Due:			<u>\$37,997.15</u>

* MMBtu

**Includes 2.25% fuel

***Estimated

PAYABLE UPON RECEIPT

PAST DUE AFTER: Dec 23, 1994

PLEASE REMIT TO:
PENINSULA ENERGY SERVICES CO.
P.O. BOX 1769
DOVER, DELAWARE 19903-1769

Direct Billing Inquires To:
Peninsula Energy Services
P.O. Box 960
Winter Haven, Florida 33882-0960
(813)293-8612
Attn: Customer Accounting

BS = Baseload Service
D = Demand

C = FGT usage
MS = Management Service

PGA = PGA Management
NNT = No Notice Reservation

Exhibit NO. _____
Docket No 950003 G-1
South Florida Natural Gas
EJK-1
Page 2 of 11

PENINSULA ENERGY SERVICES CO.
DIVISION OF CHESAPEAKE UTILITIES
P. O. BOX 1769
DOVER, DELAWARE 19903-1769

WACOG TRUEUP CALCULATION NOT AN INVOICE

Customer: South Florida Natural Gas Company
P.O. Box 69000-J
Miami, Florida 33269-0078
Attention: John McLelland
Production month of: November, 1994

Statement Date: Dec. 13, 1994

Service	Volume *	Unit Price	Total Price
	13,019 May, 94 trueup	0.0447	581.95
	11,583 June, 94 trueup	0.0227	262.93
	11,440 July, 94 trueup	-0.0003	(3.43)

Total Amount Due: \$841.45

* MMBtu
**Includes 2.25% fuel
***Estimated

PAYABLE UPON RECEIPT
PAST DUE AFTER: Dec 23, 1994

PLEASE REMIT TO:
PENINSULA ENERGY SERVICES CO.
P.O. BOX 1769
DOVER, DELAWARE 19903-1769

Direct Billing Inquires To:
Peninsula Energy Services
P.O. Box 960
Winter Haven, Florida 33882-0960
(813)293-8612
Attn: Customer Accounting

COMPANY SOUTH FLORIDA NAT GAS

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTORSCHEDULE A-1
EXHIBIT NO. _____
DOCKET NO. 940003-GU
SOUTH FLA NATURAL GAS
EJK-1
PAGE 11 OF 17

ESTIMATED FOR THE PERIOD OF:

APRIL 94 Through MARCH 95

	CURRENT MONTH OCTOBER				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline)	919	1,100	(181)	-16.45	8,785	9,456	(2,670)	-28.24
2 NO NOTICE SERVICE	215	208	7	3.37	1,884	1,877	7	0.37
3 SWNG SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	19,864	28,918	(9,054)	-31.31	161,726	248,650	(86,924)	-34.96
5 DEMAND	5,514	4,796	718	14.97	38,126	41,240	(5,114)	-12.40
6 FGT REFUND	0	(4,087)	4,087	-100.00	(104,795)	(21,302)	(83,493)	391.95
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
8 DEMAND	0	0	0	0.00	0	0	0	0.00
9	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00
11 TOTAL COST (1+2+3+4+5+6+10) - (7+8+9)	25,512	30,935	(4,423)	-14.30	101,727	279,921	(178,194)	-83.66
12 NET UNBILLED	11,391	0	11,391	0.00	(1,015)	0	(1,015)	0.00
13 COMPANY USE	0	0	0	0.00	0	0	0	0.00
14 TOTAL THERM SALES	39,550	25,834	13,716	53.09	243,420	244,214	(794)	-0.33
THERMS PURCHASED								
15 COMMODITY (Pipeline) BILLING DETERMINANTS ONLY	128,150	110,745	17,405	15.72	839,580	952,238	(112,678)	-11.83
16 NO NOTICE SERVICE BILLING DETERMINANTS ONLY	31,000	30,000	1,000	3.33	271,400	270,400	1,000	0.37
17 SWNG SERVICE COMMODITY	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other) COMMODITY	128,150	110,745	17,405	15.72	839,580	952,238	(112,678)	-11.83
19 DEMAND BILLING DETERMINANTS ONLY	128,150	110,745	17,405	15.72	839,580	952,238	(112,678)	-11.83
20 OTHER COMMODITY	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
22 DEMAND	0	0	0	0.00	0	0	0	0.00
23	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20) - (21+23)	128,150	110,745	17,405	15.72	839,580	952,238	(112,678)	-11.83
25 NET UNBILLED	45,741	0	45,741	0.00	(15,904)	0	(15,904)	0.00
26 COMPANY USE	167	222	(55)	-24.77	1,104	1,270	(166)	-13.07
27 TOTAL THERM SALES (24-26 ESTIMATED ONLY)	157,858	110,523	47,335	42.83	907,539	950,968	(43,429)	-4.57
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.717	0.993	-0.276	-27.80	0.808	0.993	-0.185	-18.605
29 NO NOTICE SERVICE (2/16)	0.694	0.693	0.000	0.03	0.694	0.694	0.000	0.003
30 SWNG SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.000
31 COMMODITY (Other) (4/18)	15.501	26.112	-10.612	-40.64	19.253	26.112	-5.849	-26.229
32 DEMAND (5/19)	4.303	4.331	-0.028	-0.64	4.303	4.331	-0.028	-0.644
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.000
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
36	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES (11/24)	20.688	27.934	-7.245	-25.94	12.117	29.396	-17.279	-58.78
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
40 TOTAL COST OF THERMS SOLD (11/27)	16.795	27.990	-11.195	-40.00	11.209	29.435	-18.226	-61.92
41 TRUE-LP (E-2)	-2.989	-2.989	0.000	0.00	-2.989	-2.989	0.000	0.00
42 TOTAL COST OF GAS (40+41)	13.806	25.001	-11.195	-44.78	8.220	26.446	-18.226	-68.92
43 REVENUE TAX FACTOR	1.003764	1.003764	0.000	0.00	1.003764	1.003764	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAXE(42x43)	13.858	25.095	-11.237	-44.78	8.251	26.546	-18.295	-68.92

COMPANY: SFNG CALCULATION OF TRUE-UP AND INTEREST PROVISION
 FOR THE PERIOD OF: APRIL 94 Through MARCH 95

SCHEDULE A-2
 EXHIBIT NO. _____
 DOCKET NO. 940003-GU
 SOUTH FLORIDA NATURAL GAS CO.
 EJK-2
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REVISED 11/30/94

	CURRENT MONTH: OCTOBER				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST	26,512	30,935	4,423	14.298%	101,727	279,920	178,193	63.659%
2 TRANSPORTATION COST	0	0	0	0.000%	0	0	0	0.000%
3 TOTAL	26,512	30,935	4,423	14.298%	101,727	279,920	178,193	63.659%
4 FUEL REVENUES (NET OF REVENUE TAX)	39,550	25,834	(13,716)	-53.093%	243,420	244,213	793	0.325%
5 TRUE-UP (COLLECTED) OR REFUNDED	5,101	5,101	0	0.000%	35,707	35,707	0	0.000%
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	44,651	30,935	(13,716)	-44.338%	279,127	279,920	793	0.283%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	18,139	0	(18,139)	0.000%	177,400	0	(177,400)	0.000%
8 INTEREST PROVISION-THIS PERIOD (21)	671	80	(590)	-733.928%	2,930	854	(2,076)	-243.056%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	153,856	31,455	(122,401)	-389.131%	22,942	61,288	38,346	62.567%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(5,101)	(5,101)	0	0.000%	(35,707)	(35,707)	0	0.000%
10a FLEX RATE REFUND (if applicable)	0	0	0	0.000%	0	0	0	0.000%
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	167,565	26,434	(141,130)	-533.888%	167,565	26,435	(141,130)	-533.875%
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	153,856	31,455	(122,401)	-389.131%				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	166,894	26,354	(140,540)	-533.278%				
14 TOTAL (12+13)	320,750	57,809	(262,941)	-454.844%				
15 AVERAGE (50% OF 14)	160,375	28,905	(131,471)	-454.844%				
16 INTEREST RATE - FIRST DAY OF MONTH	5.040%	3.340%	-0.017	-50.898%				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.000%	3.340%	-0.0166	-49.701%				
18 TOTAL (16+17)	10.040%	6.680%	-0.03360	-50.299%				
19 AVERAGE (50% OF 18)	5.020%	3.340%	-0.01680	-50.299%				
20 MONTHLY AVERAGE (19/12 Months)	0.418%	0.278%	-0.00140	-50.299%				
21 INTEREST PROVISION (15x20)	671	80	(590)	-733.928%				

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

COMPANY: SFNG

THERM SALES AND CUSTOMER DATA

FOR THE PERIOD OF: APRIL 94 Through MARCH 95

SCHEDULE A-5

EXHIBIT NO

DOCKET NO. 940003-GU

SOUTH FLORIDA NATURAL GAS CO.

EJK-1

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	CURRENT MONTH: OCTOBER				PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE		
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
THERM SALES (FIRM)									
RESIDENTIAL	38,869	38,828	(41)	-0.11%	322,070	353,754	31,684	9.84%	
COMMERCIAL	73,248	71,695	(1,553)	-2.12%	601,373	597,214	(4,159)	-0.69%	
COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%	
COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%	
	0	0	0	0.00%	0	0	0	0.00%	
	0	0	0	0.00%	0	0	0	0.00%	
TOTAL FIRM	112,117	110,523	(1,594)	-1.42%	923,443	950,968	27,525	2.98%	
THERM SALES (INTERRUPTIBLE)									
SMALL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%	
INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%	
LARGE INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%	
TOTAL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%	
TOTAL THERM SALES	112,117	110,523	(1,594)	-1.42%	923,443	950,968	27,525	2.98%	
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
RESIDENTIAL	3,259	3,179	(80)	-2.45%	385	376	(9)	-2.28%	
COMMERCIAL	278	276	(2)	-0.72%	33	33	(0)	-0.87%	
COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%	
COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%	
	0	0	0	0.00%	0	0	0	0.00%	
	0	0	0	0.00%	0	0	0	0.00%	
TOTAL FIRM	3,537	3,455	(82)	-2.32%	418	409	(9)	-2.17%	
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
SMALL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%	
INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%	
LARGE INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%	
TOTAL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%	
TOTAL CUSTOMERS	3,537	3,455	(82)	-2.32%	418	409	(9)	-2.17%	
THERM USE PER CUSTOMER									
RESIDENTIAL	12	12	0	2.41%	837	941	104	12.40%	
COMMERCIAL	263	260	(4)	-1.41%	18,304	18,337	33	0.18%	
COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%	
COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%	
SMALL INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%	
INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%	
LARGE INTERRUPTIBLE	0	0	0	0.00%	0	0	0	0.00%	

COMPANY: SING

ACTUAL FOR THE PERIOD OF:

CONVERSION FACTOR CALCULATION
APRIL 94 THROUGH MARCH 95

SCHEDULE A-6
EXHIBIT NO. 94-0003-GJ
DOCKET NO. 94-0003-GJ
SOUTH FLORIDA NATURAL GAS
EAK-1 22 OF 27
PAGE

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THE GAS PURCHASED _____ = AVERAGE BTU CONTENT CCF PURCHASED	1.047	1.041	1.040	1.035	1.042	1.035	1.033	0	0	0	0	0
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.01997	1.01997	1.01997	1.01997	1.01997	1.01997	1.01997	1.01997	1.01997	1.01997	1.01997	1.01997
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.064177	1.058808	1.057951	1.032598	1.059885	1.032598	1.050532	0	0	0	0	0

PENINSULA ENERGY SERVICES CO.
 DIVISION OF CHESAPEAKE UTILITIES
 P. O. BOX 1769
 DOVER, DELAWARE 19903-1769

Exhibit No. _____
 Docket No 950003 601
 South Florida Natural Gas
 ESK-1
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Natural Gas Invoice

Customer: South Florida Natural Gas Company
 P.O. Box 69-J
 Miami, Florida 33169
 Attention: John McLelland
 Production month of: October, 1994

Statement Date: Nov 14, 1994

Service	Volume *	Unit Price	Total Price
BS	13,103 **	1.4660 ***	19,209.00
D	12,615	0.4303	5,514.29
C	12,615	0.0717	918.64
MS	13,103 **	0.0500	655.15
PGA			625.00
NNT	3,100	0.0694	215.14
			0.00
			0.00
Total Amount Due:			<u>\$27,137.42</u>

* MMBtu
 **Includes 2.25% fuel
 ***Estimated

PAYABLE UPON RECEIPT
 PAST DUE AFTER: Nov. 24, 1994

PLEASE REMIT TO:
 PENINSULA ENERGY SERVICES CO.
 P.O. BOX 1769
 DOVER, DELAWARE 19903-1769

Direct Billing Inquires To:
 Peninsula Energy Services
 P.O. Box 960
 Winter Haven, Florida 33882-0960
 (813)293-8612
 Attn: Customer Accounting

BS = Baseload Service
 D = Demand

C = FGT usage
 MS = Management Service

PGA = PGA Management
 NNT = No Notice Reservation

scf
 11/14/94