

VIA FEDERAL EXPRESS

Blanca S. Bayo, Director
Division of Records & Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Docket No. 950003-GU -- Purchased Gas Adjustment (PGA)
Petition for Approval of Final True-Up Amounts.

Dear Ms. Bayo:

Enclosed for filing in the above docket on behalf of Peoples Gas System, Inc. ("Peoples"), please find an original and 15 copies of each of the following:

ACK
AFA 3
AFP _____
CAF _____
CRU _____
STG _____
MRC 1
W.S. _____
MED _____

- 10805-95 -- Peoples' Petition for Approval of its PGA True-Up Amounts for the Period April 1, 1994 through March 31, 1995;
- 10806-95 -- Direct Testimony of W. Edward Elliott; and
- Composite Exhibit EE-1 (Redacted).

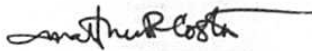
Please acknowledge your receipt and filing of the enclosures by stamping a duplicate copy of this letter and returning the same to the undersigned in the enclosed preaddressed envelope.

Matthew R. Costa

MATTHEW R. COSTA

Thank you for your assistance.

Sincerely,



MATTHEW R. COSTA

MRC/m
Enclosures

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

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Purchased Gas :
Adjustment (PGA) True-Up :
_____ :

Docket No. 950003-GU
Submitted for Filing:
11-01-95

ORIGINAL
FILE COPY

DIRECT TESTIMONY OF W. EDWARD ELLIOTT
On Behalf of Peoples Gas System, Inc.

DOCUMENT NUMBER-DATE

10806 NOV-1 95

FPSC-RECORDS/REPORTING

1 Q. Please state your name and business address.
2 A. My name is W. Edward Elliott. My business address
3 is Suite 1600, 111 East Madison Street, Tampa,
4 Florida 33602.
5 Q. By whom are you employed and in what capacity?
6 A. I am Manager of Gas Accounting for Peoples Gas
7 System, Inc. ("Peoples").
8 Q. Please summarize your educational background and
9 professional qualifications.
10 A. I graduated from the University of South Florida in
11 1972 with the degree of Bachelor of Arts in
12 Accounting. I have over 7 years of experience in
13 the utility field.
14 Q. What are your primary responsibilities in your
15 present position with Peoples?
16 A. As Manager of Gas Accounting, I am responsible for
17 recording the Company's cost of gas.
18 Q. Have you previously testified in regulatory
19 proceedings?
20 A. No.
21 Q. Have you prepared or caused to be prepared certain
22 schedules for use in this proceeding?
23 A. Yes. As Composite Exhibit EE-1, I prepared the
24 following schedules with respect to the final true-
25 up for the period April 1994 through March

1 1995:

2 A-1 -- Comparison of actual versus original

3 estimate of the purchased gas adjustment cost

4 recovery factor;

5 A-1 Supporting Detail -- Purchased gas

6 adjustment cost recovery clause calculation;

7 A-2 -- Calculation of true-up and interest

8 provision;

9 A-3 -- Transportation purchases - system

10 supply and end use;

11 A-4 -- Transportation system supply;

12 A-5 -- Therm sales and customer data;

13 A-6 -- Conversion factor calculation; and

14 A-7 -- Final fuel over/(under) recovery.

15 The referenced schedules comprising

16 Composite Exhibit EE-1 include data for Peoples'

17 entire system.

18 Q. Were these schedules prepared under your direction

19 and supervision?

20 A. Yes.

21 Q. What was Peoples' cost of gas to be recovered

22 through the PGA clause for the period April 1994

23 through March 1995?

24 A. As shown on Schedule A-7, p. 50x of 85 in EE-1, the

25 cost of gas purchased, adjusted for company use,

- 1 was \$94,694,019.
- 2 Q. What was the amount of gas revenue collected for
3 the period April 1994 through March 1995?
- 4 A. The amount of gas revenue collected to cover the
5 cost of gas was \$96,358,639.
- 6 Q. What was the final true-up amount for the period
7 April 1994 through March 1995?
- 8 A. The final true-up amount, including interest
9 and including adjustments of \$2,540,996 and \$25,743
10 for May 1994 and June 1994, respectively, for the
11 period is an overrecovery of \$4,389,527.
- 12 Q. Is this amount net of the estimated true-up for the
13 period April 1994 through March 1995, which is
14 included in the April 1995 through March 1996 PGA
15 factor calculation?
- 16 A. No. The final true-up net of the estimated true-up
17 for the period April 1994 through March 1995 is an
18 overrecovery of \$4,372,789.
- 19 Q. Is this the final overrecovery amount to be
20 included in the April 1996 through March 1997
21 projection?
- 22 A. Yes.
- 23 Q. Does this conclude your testimony?
- 24 A. Yes.

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF:

APRIL 95 through MARCH 96

Page 1 of 3

COST OF GAS PURCHASED	CURRENT MONTH: SEPTEMBER 95				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
1 COMMODITY (Pipeline)	\$268,641	\$211,905	(\$56,736)	(26.77)	\$1,707,164	\$1,824,218	(\$82,948)	(5.11)
2 NO NOTICE SERVICE	\$41,840	\$41,840	\$0	0.00	\$254,004	\$254,004	\$0	0.00
3 SWING SERVICE	\$1,432,729	\$787,950	(\$644,779)	(81.83)	\$7,498,909	\$3,803,490	(\$3,893,419)	(108.05)
4 COMMODITY (Other)	\$2,391,843	\$2,622,919	\$231,076	8.81	\$17,829,369	\$19,355,575	\$1,526,206	7.89
5 DEMAND	\$2,387,420	\$2,314,024	(\$73,396)	(3.17)	\$15,379,137	\$15,865,610	\$486,473	3.07
6 OTHER	\$142,813	\$0	(\$142,813)	0.00	\$445,187	\$0	(\$445,187)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	\$87,103	\$78,213	(\$8,890)	(11.37)	\$855,736	\$838,188	(\$18,567)	(3.08)
8 DEMAND	\$577,508	\$504,448	(\$73,060)	(14.48)	\$3,518,802	\$3,551,588	\$34,786	0.98
9 OTHER	\$0	\$0	\$0	0.00	\$0	\$0	\$0	0.00
10								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$6,000,478	\$5,395,777	(\$604,699)	(11.21)	\$38,939,234	\$38,515,138	(\$424,098)	(6.64)
12 NET UNBILLED	\$19,800	\$0	(\$19,800)	0.00	(\$888,621)	\$0	\$888,621	0.00
13 COMPANY USE	\$9,311	\$0	(\$9,311)	0.00	\$55,861	\$0	(\$55,861)	0.00
14 TOTAL THERM SALES	\$5,704,125	\$5,395,777	(\$308,348)	(5.71)	\$38,410,076	\$38,515,138	\$105,060	0.29

COMPANY: PEOPLES GAS SYSTEM, INC.

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF: APRIL 95 through MARCH 96 Page 2 of 3

THERMS PURCHASED	CURRENT MONTH: SEPTEMBER 95				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)	40,111,770	32,144,079	(7,967,691)	(24.79)	243,484,955	241,928,239	(1,556,716)	(0.64)
16 NO NOTICE SERVICE (Billing Determinants Only)	8,000,000	8,000,000	0	0.00	38,600,000	38,600,000	0	0.00
17 SWING SERVICE (Commodity)	8,650,050	4,635,000	(4,015,050)	(88.62)	45,678,170	18,885,000	(26,793,170)	(141.88)
18 COMMODITY (Other) (Commodity)	13,828,618	16,600,750	2,774,132	18.71	105,912,638	128,881,377	22,968,741	17.82
19 DEMAND (Billing Determinants Only)	41,855,180	38,307,222	(3,547,958)	(8.26)	299,783,168	306,262,202	6,479,034	2.12
20 OTHER	0	0	0	0.00	5,950	0	(5,950)	0.00
LESS END-USE CONTRACT		0						
21 COMMODITY (Pipeline)	12,148,230	10,908,329	(1,239,901)	(11.37)	88,255,750	88,019,083	(236,667)	(0.27)
22 DEMAND	14,326,530	13,084,907	(1,241,623)	(9.49)	96,610,300	94,527,738	(2,082,564)	(2.20)
23 OTHER	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (17+18-23)	22,476,668	21,235,750	(1,240,918)	(5.84)	151,590,806	147,768,377	(3,824,429)	(2.59)
25 NET UNBILLED	78,238	0	(78,238)	0.00	(4,027,032)	0	4,027,032	0.00
26 COMPANY USE	38,642	0	(38,642)	0.00	225,953	0	(225,953)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	22,534,662	21,235,750	(1,298,912)	(8.12)	151,705,897	147,768,377	(3,939,320)	(2.67)

COMPANY: PEOPLES GAS SYSTEM, INC.

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF:

APRIL 95 through MARCH 98

Page 3 of 3

CENTS PER THERM	CURRENT MONTH: SEPTEMBER 95				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
28 COMMODITY (Pipeline) (1/15)	0.00670	0.00659	(0.00010)	(1.59)	0.00701	0.00671	(0.00030)	(4.43)
29 NO NOTICE SERVICE (2/16)	0.00694	0.00694	0.00000	0.00	0.00694	0.00694	0.00000	0.00
30 SWING SERVICE (3/17)	0.16583	0.17300	0.00437	2.57	0.16412	0.19081	0.02669	13.99
31 COMMODITY (Other) (4/18)	0.17299	0.15800	(0.01499)	(9.49)	0.16834	0.15018	(0.01816)	(12.09)
32 DEMAND (5/19)	0.05704	0.06041	0.00337	5.57	0.05130	0.05180	0.00050	0.97
33 OTHER (6/20)	0.00000	0.00000	0.00000	0.00	74.82137	0.00000	0.00000	0.00
LESS END-USE CONTRACT								
34 COMMODITY (Pipeline) (7/21)	0.00717	0.00717	0.00000	0.00	0.00743	0.00723	(0.00020)	(2.80)
35 DEMAND (8/22)	0.04031	0.03855	(0.00176)	0.00	0.03840	0.03757	0.00117	3.11
36 OTHER (9/23)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
37 TOTAL COST OF PURCHASES (11/24)	0.26696	0.25409	(0.01288)	(5.07)	0.25687	0.24711	(0.00976)	(3.95)
38 NET UNBILLED (12/25)	0.25307	0.00000	(0.25307)	0.00	0.00000	0.00000	0.00000	0.00
39 COMPANY USE (13/26)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
40 TOTAL COST OF THERMS SOLD (11/27)	0.26628	0.25409	(0.01219)	(4.80)	0.25668	0.24711	(0.00956)	(3.87)
41 TRUE-UP (E-4)	(0.00102)	(0.00102)	0.00000	0.00	(0.00102)	(0.00102)	0.00000	0.00
42 TOTAL COST OF GAS (40+41)	0.26526	0.25307	(0.01219)	(4.82)	0.25566	0.24609	(0.00956)	(3.89)
43 REVENUE TAX FACTOR	1.00376	1.00376	0.00000	0.00	1.00376	1.00376	0.00000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.26625	0.25403	(0.01222)	(4.81)	0.25662	0.24702	(0.00960)	(3.89)
45 PGA FACTOR ROUNDED TO NEAREST .001	26.625	25.403	(1.22241)	(4.81)	25.662	24.702	(0.95981)	(3.89)

PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
SCHEDULE A-1 SUPPORTING DETAILESTIMATED FOR THE PERIOD OF: APRIL 95 through MARCH 96
CURRENT MONTH: SEPTEMBER 1995

	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
COMMODITY (Pipeline)			
1 Commodity Pipeline (FGT)	38,740,390	\$259,309	\$0.00669
2 Cashouts-Peoples Transportation Customers	391,170	\$2,805	\$0.00717
3 Cashout-(FGT)-May '95	980,210	\$8,528	\$0.00665
4			
5			
6			
7	40,111,770	\$268,641	\$0.00670
8 TOTAL COMMODITY (Pipeline)			
	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
SWING SERVICE			
9 Swing Service-Demand-3rd Party Suppliers	8,650,050	\$91,721	\$0.00000
10 Swing Service-Commodity-3rd Party Suppliers		\$1,341,008	\$0.15503
11			
12			
13			
14			
15	8,650,050	\$1,432,729	\$0.16563
16 TOTAL SWING SERVICE			
	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
COMMODITY OTHER			
17 Purchases from 3rd Party Suppliers	12,873,450	\$2,227,760	\$0.17300
18 City of Sunrise	15,758	\$5,969	\$0.37882
19 Cashouts-Peoples Transportation Customers	408,230	\$57,810	\$0.14231
20 Purchases from 3rd Party Suppliers-Aug. '95 Accrual Adj.	0	(\$3,073)	\$0.00000
21 Bookouts-May '95	570,300	\$108,272	\$0.18985
22 Bookouts-Jun '95	(293,180)	(\$47,204)	\$0.16100
22a Cashout-(FGT)-May '95	191,510	\$31,791	\$0.16600
23 Purchases from 3rd Party Suppliers-Prior Month Adj.	61,930	\$10,408	\$0.16808
24 Purchases from 3rd Party Suppliers-Prior Period Adj.	630	108.99	\$0.17300
25 TOTAL COMMODITY (Other)	13,626,618	\$2,391,843	\$0.17299
	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
DEMAND			
26 Demand (FGT)	55,918,200	\$2,673,679	\$0.04781
27 Demand (SNG/SO GA)	2,178,000	\$410,466	\$0.18848
28 Temporary Acquisition Reservation Charge-(FGT)	8,680,000	\$298,445	\$0.04331
29 Temporary Relinquishment Credit-(FGT)	(24,272,400)	(\$1,051,238)	\$0.04331
30 Cashouts-Peoples Transportation Customers	391,170	\$16,941	\$0.04331
31 Cashout-(FGT)-May '95	980,210	\$49,128	\$0.05012
32			
33			
34	41,855,180	\$2,387,420	\$0.05704
35 TOTAL DEMAND			
	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
OTHER			
36 Revenue Sharing FGT	0	(\$26,959)	\$0.00000
37 Legal Fees	0	\$53,226	\$0.00000
38 Administrative Costs	0	\$102,837	\$0.00000
39 Uncollectible Scheduling Penalties	0	\$13,708	\$0.00000
40			
41			
42	0	\$142,813	\$0.00000
43 TOTAL OTHER			

FOR THE PERIOD OF: APRIL 03 THROUGH MARCH 04

	CURRENT MONTH: SEPTEMBER 03		PERIOD TO DATE	
	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE
TRUE-UP CALCULATION				
1 PURCHASED GAS COST (A-1, LINES 3+4+9-13)	\$3,815,281	\$3,410,869	\$25,270,417	\$22,058,065
2 TRANSPORTATION COST (A-1, LINES 1+2+5+6+7+8)	2,175,904	1,964,968	13,812,857	13,558,873
3 TOTAL	5,991,185	5,385,777	39,083,274	35,616,938
4 FUEL REVENUES	5,704,125	5,385,777	36,410,878	36,515,136
(NET OF REVENUE TAX)				
5 TRUE-UP REFUND(COLLECTION)	28,830	28,830	171,780	0
6 FUEL REVENUE APPLICABLE TO PERIOD *	5,732,755	6,414,607	36,581,658	36,586,916
(LINE 4 (+ or -) LINE 5)	(258,410)	28,830	(2,301,518)	171,780
7 TRUE-UP PROVISION - THIS PERIOD	12,660	15,813	90,285	95,371
(LINE 6 - LINE 2)	2,782,482	3,221,736	4,718,347	3,142,160
8 INTEREST PROVISION-THIS PERIOD (21)				
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(28,830)	(28,830)	(171,780)	(171,780)
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 9)	0	0	0	0
10a FLEX RATE REFUND (if applicable)				
11 TOTAL ESTACT TRUE-UP (7+8+9+10+10a)	2,428,063	3,237,549	2,333,344	3,237,549
11a FGT REFUND	0	0	94,858	0
12 ADJ TOTAL ESTACT TRUE-UP (11+11a)	2,428,063	3,237,549	2,428,063	3,237,549
INTEREST PROVISION				
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	2,702,482	2,221,736	518,253	0.18214
14 ENDING TRUE-UP BEFORE INTEREST (13+7-8)	2,415,443	3,221,736	606,293	0.33181
15 TOTAL (13+14)	5,117,925	5,443,471	1,124,546	0.25800
16 AVERAGE (50% OF 15)	2,558,963	3,221,736	682,773	0.25800
17 INTEREST RATE - FIRST DAY OF MONTH	5.84	5.84	0	0.00000
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.84	5.84	0	0.00000
19 TOTAL (17+18)	11,780	11,780	0	0.00000
20 AVERAGE (50% OF 19)	5,890	5,890	0	0.00000
21 MONTHLY AVERAGE (20/12 Months)	0.491	0.491	0	0.00000
22 INTEREST PROVISION (15-21)	\$12,550	\$19,813	\$3,253	\$9,259

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

ACTUAL FOR THE PERIOD OF:		TRANSPORTATION PURCHASES										SCHEDULE A-3	
PREVIOUS MONTH		SYSTEM SUPPLY AND END USE										Page 1 of 1	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)		
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY PARTY	PIPELINE COST	DEMAND COST	OTHER CHARGES	TOTAL CENTS PER THERM		
1 SEPT. 1995	FGT	PGS	FTS-1 COMM PIPELINE	30,894,090	12,150,510	30,894,090		\$222,155.94			\$0.72		
2 SEPT. 1995	FGT	PGS	FTS-1 COMM PIPELINE	7,754,300	7,754,300	7,754,300		87,118.15			\$0.72		
3 SEPT. 1995	FGT	PGS	FTS-2 COMM PIPELINE	30,505,800		30,505,800		37,152.88			\$0.48		
4 SEPT. 1995	FGT	PGS	FTS-1 DEMAND		14,328,810	14,328,810			\$1,321,208.18		\$4.33		
5 SEPT. 1995	FGT	PGS	FTS-1 DEMAND	7,005,000		7,005,000			667,570.80		\$3.90		
6 SEPT. 1995	FGT	PGS	FTS-2 DEMAND	8,000,000		8,000,000			\$589,680.00		\$7.56		
7 SEPT. 1995	FGT	PGS	NO NOTICE	2,178,000		2,178,000			41,840.00		\$0.89		
8 SEPT. 1995	FGT	PGS	SOMATIGO GA DEMAND		2,178,000	2,178,000			410,685.54		\$18.85		
9 SEPT. 1995	FGT	PGS	SOMATIGO GA DEMAND						53,788.08		\$2.47		
10 SEPT. 1995		PGS	SWING										
11 SEPT. 1995		PGS	COMM OTHER										
12 SEPT. 1995		PGS	COMM OTHER										
13 SEPT. 1995		PGS	COMM OTHER										
14 SEPT. 1995		PGS	COMM OTHER										
15 SEPT. 1995		PGS	COMM OTHER										
16 SEPT. 1995		PGS	COMM OTHER										
17 SEPT. 1995		PGS	COMM OTHER	381,170		381,170			16,840.56		\$4.33		
18 SEPT. 1995	CASHOUT CHARGES	PGS	DEMAND	381,170		381,170		2,804.53			\$0.72		
19 SEPT. 1995	CASHOUT CHARGES	PGS	COMM PIPELINE	408,220		408,220					\$14.23		
20 SEPT. 1995	CASHOUT CHARGES	PGS	COMM OTHER	197,836,260	28,557,620	136,593,880	13,829,877.73	1,349,232.20	\$3,093,912.73		\$2.00		
21 TOTAL													

--This report excludes actor monthly/total settlements.

COMPANY: PEOPLES GAS SYSTEM, INC.		TRANSPORTATION SYSTEM SUPPLY					SCHEDULE A-4 Page 1 of 2	
FOR THE PERIOD OF:		APRIL 85		Through		MARCH 86		
PRESENT MONTH:		SEPTEMBER 1985						
(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT MMBtu	(D) NET AMOUNT MMBtu	(E) MONTHLY GROSS MMBtu	(F) MONTHLY NET MMBtu	(G) WELLHEAD PRICE \$/MMBtu	(H) CITYGATE PRICE \$/GAL	
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
SUBTOTAL								

(1) The wellhead price listed for each receipt point represents the actual cost of gas to PGS from its supplier(s).
 (2) Included in the monthly gross volumes above are 801,537 mmbtu's notated at the pipeline receipt point via FGT FTS-2 capacity having a fuel surcharge of 3.34% per mmbtu.
 (3) The above net volumes are calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 3.85% per mmbtu.

SCHEDULE A-4
Page 2 of 2

COMPANY: PEOPLES GAS SYSTEM, INC. TRANSPORTATION SYSTEM SUPPLY

FOR THE PERIOD OF: APRIL 95 Through MARCH 96

(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT MMBtu/d	(D) NET AMOUNT MMBtu/d	(E) MONTHLY GROSS MMBtu	(F) MONTHLY NET MMBtu	(G) WELLHEAD PRICE \$/MMBtu	(H) CITYGATE PRICE \$/G.e.f.f.	
SEPTEMBER 1995								
19								
20		0	0		0	0.00000	0.00000	
21		0	0		0	0.00000	0.00000	
22		0	0		0	0.00000	0.00000	
23		0	0		0	0.00000	0.00000	
24		0	0		0	0.00000	0.06...00	
25		0	0		0	0.00000	0.00000	
26		0	0		0	0.00000	0.00000	
27		0	0		0	0.00000	0.00000	
28		0	0		0	0.00000	0.00000	
29		0	0		0	0.00000	0.00000	
30		0	0		0	0.00000	0.00000	
31		0	0		0	0.00000	0.00000	
32		0	0		0	0.00000	0.00000	
33		0	0		0	0.00000	0.00000	
34		0	0		0	0.00000	0.00000	
35		0	0		0	0.00000	0.00000	
36	TOTAL							

(1) The wellhead price listed for each receipt point represents the actual cost of gas to PGS from its supplier(s).
 (2) Included in the monthly gross volumes above are 801,537 mmbtu's nominated at the pipeline receipt point via FGT FTS-2 capacity having a fuel surcharge of 3.34% per mmbtu.
 (3) The above net volumes are calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 3.65% per mmbtu.

COMPANY, PEOPLES GAS SYSTEM, INC.
 THERM SALES AND CUSTOMER DATA
 FOR THE MONTH OF SEPTEMBER 1992
 PERIOD TO DATE
 PAGE A-3
 Page 1 of 1

THERM SALES (FORM)	CURRENT MONTH				SEPTEMBER 1992 PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE	%	ACTUAL	ESTIMATE	DIFFERENCE	%
1 RESIDENTIAL	2,112,457	2,168,771	44,314	0.2098	14,094,340	14,758,913	664,573	0.4715
2 SMALL COMM. SERVICE	158,903	158,347	(556)	(0.3160)	1,028,137	1,033,278	5,141	0.0040
3 COMMERCIAL SERVICE	8,228,889	8,870,362	641,473	0.0381	41,517,983	41,861,160	343,177	0.0108
4 COMMERCIAL LV-1	7,714,003	7,449,315	(264,688)	(0.0344)	48,235,086	48,235,086	(0.0000)	0.0000
5 COMMERCIAL LV-2	1,790,881	1,725,339	(64,542)	(0.0359)	11,200,497	10,375,984	(824,513)	(0.0738)
6 COMM. ST. LIGHTING	28,818	18,983	(9,835)	(0.3413)	146,112	109,184	(36,928)	(0.2526)
7 WHOLESALE	11,400	18,983	7,583	0.6652	88,600	13	(88,587)	(0.0000)
8 NATURAL GAS VEH. SALES	6,441	6,441	0	1.0000	284,115	880,581	596,466	2.0996
8A OFF SYSTEM SALES	44,806	97,833	53,027	1.1780	1,363,030	880,581	(482,449)	(0.3530)
9 TOTAL FIRM SALES	18,182,665	18,185,171	2,506	0.0001	117,955,318	116,819,818	(1,135,500)	(0.0097)
10 INTERRUPTIBLE SMALL	3,197,907	3,643,899	445,992	0.1426	20,233,088	21,689,489	1,456,401	0.0719
11 INTERRUPTIBLE LV-1	711,462	830,265	118,803	0.1572	18,414,487	9,721,084	(8,693,403)	(0.4713)
12 INTERRUPTIBLE LV-2	832,487	4,874,204	4,041,717	4.8551	3,282,823	0	(3,282,823)	(0.0000)
13 TOTAL INT. SALES	4,332,896	4,874,204	541,308	0.1247	23,760,378	32,422,483	8,662,105	0.3648
14 TOTAL SALES	22,534,852	23,759,278	1,224,426	0.0053	151,785,696	149,342,281	(2,443,415)	(0.0162)
15 INTERRUPTIBLE SMALL	1,842,276	1,888,000	45,724	0.0248	9,887,336	10,224,800	337,464	0.0034
16 INTERRUPTIBLE LV-1	9,132,182	11,728,120	2,595,938	0.2834	66,414,932	71,979,077	5,564,145	0.0832
17 INTERRUPTIBLE LV-2	38,284,178	38,146,111	(138,067)	(0.0004)	288,282,637	194,884,488	(93,398,149)	(0.2793)
17A OFF SYSTEM SALES-TRANSP.	560,000	0	(560,000)	(0.0000)	57,889,720	17,889,720	(40,000,000)	(0.0000)
18 TOTAL TRANSPORTATION	68,888,816	43,870,231	(25,018,585)	(0.3632)	340,184,618	285,938,482	(54,246,136)	(0.1644)
19 TOTAL THROUGHPUT	73,133,276	68,239,656	(4,893,620)	(0.0670)	491,879,318	415,320,742	(76,558,576)	(0.1555)
20 RESIDENTIAL	173,783	178,888	5,105	0.0294	1,648,891	1,694,110	45,219	0.0027
21 SMALL COMMERCIAL	4,964	6,068	1,104	0.0223	30,640	30,640	0	0.0000
22 COMMERCIAL SERVICE	14,448	14,828	380	0.0264	88,854	87,283	(1,571)	(0.0018)
23 COMMERCIAL LV-1	1,864	1,800	(64)	(0.0034)	9,276	9,251	(25)	(0.0003)
24 COMMERCIAL LV-2	21	21	0	0.0000	233	184	(49)	(0.2100)
25 COMM. ST. LIGHTING	2	2	0	0.0000	12	12	0	0.0000
26 WHOLESALE	18	20	2	0.1111	82	170	88	0.1073
27 NATURAL GAS VEH. SALES	0	0	0	0.0000	0	0	0	0.0000
27A OFF SYSTEM SALES	181,821	188,808	6,987	0.0384	1,175,165	1,182,148	6,983	0.0059
28 TOTAL FIRM	191,821	198,808	6,987	0.0362	1,648,891	1,694,110	45,219	0.0027
29 INTERRUPTIBLE SMALL	72	83	11	0.1528	442	378	(64)	(0.1480)
30 INTERRUPTIBLE LV-1	25	11	(14)	(0.5600)	144	66	(78)	(0.5419)
31 INTERRUPTIBLE LV-2	4	0	(4)	(0.0000)	24	0	(24)	(0.0000)
32 TOTAL INT.	101	74	(27)	(0.2673)	610	444	(166)	(0.2713)
33 INTERRUPTIBLE SMALL	18	14	(4)	(0.2222)	84	84	0	0.0000
34 INTERRUPTIBLE LV-1	20	15	(5)	(0.2500)	112	108	(4)	(0.0357)
35 INTERRUPTIBLE LV-2	7	7	0	0.0000	42	42	0	0.0000
36 OFF SYSTEM SALES-TRANSP.	48	28	(20)	(0.4167)	283	234	(49)	(0.1731)
37 TOTAL CUSTOMERS	185,868	187,819	1,951	0.0105	1,175,978	1,182,828	6,850	0.0058
38 RESIDENTIAL	12	12	0	0.0000	13	14	1	0.0769
39 SMALL COMMERCIAL	428	449	21	0.0491	24	24	0	0.0000
40 COMMERCIAL LV-1	4,812	4,855	43	0.0089	8,203	8,028	(175)	(0.0214)
41 COMMERCIAL LV-2	45,898	65,858	19,960	0.4351	48,871	68,201	19,330	0.3958
42 COMM. ST. LIGHTING	800	887	87	0.1088	728	837	109	0.1483
43 WHOLESALE	2,720	8,700	5,980	0.2198	8,488	6,467	(2,021)	(0.2381)
44 NATURAL GAS VEH. SALES	2,800	4,882	2,082	0.7436	3,110	4,822	1,712	0.5473
45 OFF SYSTEM SALES	43,165	87,840	44,675	0.1035	272,408	86,082	(186,326)	(0.6804)
46 INTERRUPTIBLE SMALL	28,460	84,873	56,413	0.1985	45,324	147,318	102,000	0.2250
47 INTERRUPTIBLE LV-1	123,172	130,429	7,257	0.0595	137,818	121,225	(16,593)	(0.1206)
48 INTERRUPTIBLE LV-2	456,608	652,118	195,510	0.4283	100,810	658,130	557,320	0.5521
49 OFF SYSTEM SALES-TRANSP.	8,408,184	4,308,487	(4,099,697)	(0.4876)	8,161,481	4,397,273	(3,764,208)	(0.4611)
50 TOTAL CUSTOMERS PER CUSTOMER	830,000	830,000	0	0.0000	1,278,951	0	(1,278,951)	(0.1000)

SCHEDULE A-6 Page 1 of 3												
COMPANY: PEOPLES GAS SYSTEM, INC. CONVERSION FACTOR CALCULATION												
ACTUAL FOR THE PERIOD OF: APRIL 1955 THROUGH MARCH 1956												
	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> -AVERAGE BTU CONTENT	1.0325	1.0344	1.0364									
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98									
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73									
PRESSURE CORRECTION FACTOR (mb) p.s.i.a.	1.01687	1.01687	1.01687									
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.050	1.052	1.054									
JACKSONVILLE DIVISION:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> -AVERAGE BTU CONTENT	1.0285	1.0305	1.0295	1.0305	1.0315	1.0305	1.0305	0.0000	0.0000	0.0000	0.0000	0.0000
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (mb) p.s.i.a.	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.045	1.048	1.047	1.048	1.045	1.045	1.045	0.0000	0.0000	0.0000	0.0000	0.0000

COMPANY: PEOPLES GAS SYSTEM, INC.

CONVERSION FACTOR CALCULATION

SCHEDULE A 6

Page 3 of 3

ACTUAL FOR THE PERIOD OF: APRIL 1995 THROUGH MARCH 1996

TAMPA, ST. PETE, LAKE LAND, HIGHLANDS, and SARASOTA DIVISIONS:	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED				1.0453	1.0433	1.0462	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<u>THERMS PURCHASED</u> ÷ <u>AVERAGE BTU CONTENT</u> CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR				14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.				14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.												
PRESSURE CORRECTION FACTOR (wb) p.s.i.a.				1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697
3 BILLING FACTOR				1.063	1.061	1.064	0.000	0.000	0.000	0.000	0.000	0.000
BTU CONTENT x PRESSURE CORRECTION FACTOR												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> ÷ <u>AVERAGE BTU CONTENT</u> CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.												
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.												
PRESSURE CORRECTION FACTOR (wb) p.s.i.a.												
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR												

Composite Exhibit No. _____
 Docket No. 950003-GU
 Peoples Gas System, Inc.
 (EE-1)
 Page 7c of 95

COMPANY: PEOPLES (

SOUTH FLORIDA, EUST
 PALM BEACH GARDE

1 AVERAGE BT

THERMS PUH
 CCF PURCHU

2 PRESSURE C
 a. DELIVERY
 b. DELIVERY

PRESSURE (

3 BILLING FAC
 BTU CONTE

ORLANDO DIVISION:

1 AVERAGE BT

THERMS PUH
 CCF PURCHU

2 PRESSURE C
 a. DELIVERY
 b. DELIVERY

PRESSURE (

3 BILLING FAC
 BTU CONTE

Composite Exhibit No. _____
Docket No. 950003-GU
Peoples Gas System, Inc.
(EE-1)
Page 8 of 85

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF:

APRIL 94 through MARCH 95 Page 1 of 3

COST OF GAS PURCHASED	CURRENT MONTH: OCTOBER 94				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
1 COMMODITY (Pipeline)								
2 NO NOTICE SERVICE								
3 SWING SERVICE								
4 COMMODITY (Other)								
5 DEMAND								
6 OTHER	(\$3,061)	\$0	\$3,061	ERR	\$20,327	\$0	(\$20,327)	ERR
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)								
8 DEMAND								
9 OTHER								
10								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$6,295,813	\$6,481,668	\$185,855	2.87	\$49,838,765	\$48,622,650	(\$1,316,115)	(2.71)
12 NET UNBILLED	(\$66,196)	\$0	\$66,196	0.00	(\$1,266,082)	\$0	\$1,266,082	0.00
13 COMPANY USE	\$12,270	\$0	(\$12,270)	0.00	\$62,254	\$0	(\$62,254)	0.00
14 TOTAL THERM SALES	\$6,136,962	\$6,481,668	\$344,706	5.32	\$49,637,809	\$48,622,650	(\$1,015,159)	(2.09)

Composite Exhibit No. _____
Docket No. 950003-GU
Peoples Gas System, Inc.
(EE-1)
Page 9a of 95

COMPANY: PEOPLES GAS SYSTEM, INC.

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF: APRIL 94 through MARCH 95 Page 2 of 3

THERMS PURCHASED	CURRENT MONTH: OCTOBER 94				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)								
16 NO NOTICE SERVICE (Billing Determinants Only)								
17 SWING SERVICE (Commodity)								
18 COMMODITY (Other) (Commodity)								
19 DEMAND (Billing Determinants Only)								
20 OTHER (Commodity)	0	0	0	ERR	0	0	0	ERR
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)								
22 DEMAND								
23 OTHER	24,941,644	23,659,400	(1,282,244)	(5.42)	181,859,228	170,294,400	(11,564,828)	(6.79)
24 TOTAL PURCHASES	(242,799)	0	242,799	0.00	(4,161,991)	0	4,161,991	0.00
25 NET UNBILLED	44,793	0	(44,793)	0.00	219,398	0	(219,398)	0.00
26 COMPANY USE	22,721,358	23,659,400	938,042	3.96	178,876,382	170,294,400	(8,580,982)	(5.04)
27 TOTAL THERM SALES (24-26 Estimated Only)								

Composite Exhibit No. _____
Docket No. 950003-GU
Peoples Gas System, Inc.
(EE-1)
Page 3b of 85

COMPANY: PEOPLES GAS SYSTEM, INC.

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF: APRIL 94 through MARCH 95 Page 3 of 3

CENTS PER THERM	CURRENT MONTH: OCTOBER 94				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
28 COMMODITY (Pipeline) (1/15)	0.00739	0.00729	(0.00010)	(1.43)	0.00856	0.00802	(0.00054)	(6.71)
29 NO NOTICE SERVICE (2/16)	0.00694	0.00694	0.00000	0.00	0.00694	0.00694	0.00000	0.00
30 SWING SERVICE (3/17)								
31 COMMODITY (Other) (4/18)								
32 DEMAND (5/19)	0.04604	0.04685	0.00081	1.73	0.04728	0.04320	(0.00408)	(9.43)
33 OTHER (6/20)	ERR	0.00000	ERR	ERR	ERR	ERR	ERR	ERR
LESS END-USE CONTRACT								
34 COMMODITY (Pipeline) (7/21)	0.00729	0.00719	(0.00010)	0.00	0.00000	0.00000	0.00000	0.00
35 DEMAND (8/22)	0.04473	0.04331	(0.00142)	0.00	0.00000	0.00000	0.00000	0.00
36 OTHER (9/23)	0.21953	0.00000	(0.21953)	0.00	0.00000	0.00000	0.00000	0.00
37 TOTAL COST OF PURCHASES (11/24)	0.26242	0.27396	0.02154	7.86	0.27405	0.28493	0.01088	3.82
38 NET UNBILLED (12/25)	0.27264	0.00000	(0.27264)	0.00	0.00000	0.00000	0.00000	0.00
39 COMPANY USE (13/26)	0.27393	0.00000	(0.27393)	0.00	0.00000	0.00000	0.00000	0.00
40 TOTAL COST OF THERMS SOL (11/27)	0.27709	0.27396	(0.00313)	(1.14)	0.27862	0.28493	0.00631	2.21
41 TRUE-UP (E-4)	(0.00095)	(0.00095)	0.00000	0.00	(0.00095)	(0.00095)	0.00000	0.00
42 TOTAL COST OF GAS (40+41)	0.27614	0.27301	(0.00313)	(1.15)	0.27767	0.28398	0.00631	2.22
43 REVENUE TAX FACTOR	1.00376	1.00376	0.00000	0.00	1.00376	1.00376	0.00000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.27718	0.27403	(0.00314)	(1.15)	0.27872	0.28505	0.00633	2.22
45 PGA FACTOR ROUNDED TO NEAREST .001	27.718	27.403	(0.31422)	(1.15)	27.872	28.505	0.63348	2.22

Composite Exhibit No. _____
Docket No. 950003-GU
Peoples Gas System, Inc.
(EE-1)
Page 96 of 95

COMPANY: PEOPLES GAS SYSTEM, INC. PURCHASED GAS ADJUSTMENT
 COST RECOVERY CLAUSE CALCULATION
 SCHEDULE A-1 SUPPORTING DETAIL
 ESTIMATED FOR THE PERIOD OF: APRIL 84 through MARCH 85
 CURRENT MONTH: OCTOBER 1984

COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
1 Commodity Pipeline (FGT)			\$0.00729
2 Commodity Pipeline (SNG/SO GA)			\$0.00885
3 Commodity Pipeline (SFCA)	0	0	\$0.00717
4	0	0	\$0.00000
5	0	0	\$0.00000
6	0	0	\$0.00000
7			\$0.00729
8 TOTAL COMMODITY (Pipeline)			\$0.00000
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
9 Swing Service-Demand-3rd Party Suppliers			\$0.00000
10 Swing Service-Commodity-3rd Party Suppliers			\$0.00000
11 Swing Service-Demand-3rd Party Suppliers-Jul, Sep '84	30,890	\$11,119	\$0.00000
12 Swing Service-Commodity-3rd Party Suppliers-Jul, Sep '84	30,710	\$30,710	\$0.00000
13 Alert Day Charges-FGT			
14 Operational Floor Order Charges-FGT			
15			
16 TOTAL SWING SERVICE			
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
17 Purchases from 3rd Party Suppliers			
18 City of Sunnys	(340,790)	\$189,805	\$0.00000
19 Bookouts	530,480	\$0	\$0.00000
20 Imbalance Cashout-FGT-Jul '84	0	\$0	\$0.00000
21	0	\$0	\$0.00000
22	0	\$0	\$0.00000
22a			
23			
24 TOTAL COMMODITY (Other)			
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
25 Demand (FGT)			\$0.04331
26 Demand (SNG/SO GA)			\$0.05542
27 Demand (SFCA)			\$0.04331
28 Temporary Relineupment Credit-(FGT)	0	\$0	\$0.04146
29	0	\$0	\$0.00000
30	0	\$0	\$0.00000
31			\$0.04604
32 TOTAL DEMAND			\$0.00000
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
33 Revenue Sharing-FGT	0	(\$59,741)	\$0.00000
34 Legal Fees	0	\$18,947	\$0.00000
35 Administrative Costs	0	\$37,733	\$0.00000
36	0	\$0	\$0.00000
37	0	\$0	\$0.00000
38	0	\$0	\$0.00000
39	0	\$0	\$0.00000
40 TOTAL OTHER		\$3,081	\$0.00000

COMPANY: PEOPLES GAS SYSTEM, INC.

FOR THE PERIOD OF: APRIL 84 Through MARCH 85

	CURRENT MONTH: OCTOBER 84		PERIOD TO DATE	
	ACTUAL	ESTIMATE	DIFFERENCE	%
TRUE-UP CALCULATION				
1 PURCHASED GAS COST	\$3,060,210	\$4,340,338	\$1,180,028	10.38560
2 TRANSPORTATION COST	3,223,333	2,341,430	(881,903)	(9.30482)
3 TOTAL	6,283,543	6,681,768	398,225	0.31653
4 FUEL REVENUES	6,136,882	6,481,668	344,786	0.05617
(NET OF REVENUE TAX)				
5 TRUE-UP REFUND(COLLECTION)	26,978	28,976	0	0.00000
6 FUEL REVENUE APPLICABLE TO PERIOD *	6,163,860	6,508,644	344,784	0.05582
(LINE 5 (+ or -) LINE 6)				
7 TRUE-UP PROVISION - THIS PERIOD	(119,006)	36,978	146,081	(1.22554)
(LINE 6 - LINE 3)				
8 INTEREST PROVISION-THIS PERIOD (21)	12,927	24,447	11,521	0.89121
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	3,163,384	5,844,010	2,680,626	0.84739
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 6)	(26,976)	(26,976)	0	0.00000
10a FLEX RATE REFUND (if applicable)	0	0	0	0.00000
11 TOTAL ESTACT TRUE-UP (7+8+9+10+10a)	3,029,730	5,868,458	2,838,727	0.35898
11a FGT REFUND	0	0	0	0.00000
12ADJ TOTAL ESTACT TRUE-UP (11+11a)	3,029,730	5,868,458	2,838,727	0.35898
INTEREST PROVISION				
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	3,163,384	5,844,010	2,680,626	0.84739
14 ENDING TRUE-UP BEFORE INTEREST (13+7-5)	3,016,804	5,844,010	2,827,207	0.93715
15 TOTAL (13+14)	6,180,188	11,688,021	5,507,833	0.89121
16 AVERAGE (50% OF 15)	3,090,094	5,844,010	2,753,916	0.89121
17 INTEREST RATE - FIRST DAY OF MONTH	5.04	5.04	0	0.00000
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.00	5.00	0	0.00000
19 TOTAL (17+18)	10.040	10.040	0	0.00000
20 AVERAGE (50% OF 19)	5.020	5.020	0	0.00000
21 MONTHLY AVERAGE (20/12 Months)	0	0	0	0.00000
22 INTEREST PROVISION (15+21)	\$12,927	\$24,447	\$11,521	0.89121

* If line 6 is a refund add to line 4
 If line 6 is a collection () subtract from line 4

SCHEDULE A-3

TRANSPORTATION PURCHASES
 SYSTEM SUPPLY AND END USE
 APRIL 84 Through MARCH 85

ACTUAL FOR THE PERIOD OF:
 PRESENT MONTH: OCT. 1984

(A) MONTH	(B) PURCHASED FROM	(C) PURCHASED FOR	(D) SCH TYPE	(E) SYSTEM SUPPLY	(F) END USE	(G) TOTAL PURCHASED	(H) COMMUNITY COST		(J) DEMAND COST	(K) OTHER CHARGES	(L) TOTAL CENTS PER THERM	
							(H) THIRD PARTY	(I) PIPELINE				
1 OCT. 1984	FGT	PGS	FTS-1 COMM PIPELINE								\$0.72	
2 OCT. 1984	FGT	PGS	FTS-1 COMM PIPELINE								\$0.72	
3 OCT. 1984	FGT	PGS	FTS-1 COMM PIPELINE								\$4.38	
4 OCT. 1984	FGT	PGS	FTS-1 COMM PIPELINE								\$4.38	
5 OCT. 1984	FGT	PGS	FTS-1 DEMAND								\$4.43	
6 OCT. 1984	FGT	PGS	FTS-1 DEMAND								\$4.33	
7 OCT. 1984	FGT	PGS	NO NOTICE								\$0.88	
8 OCT. 1984	FGT	PGS	COMM PIPELINE								\$0.72	
9 OCT. 1984	SFCA	PGS	DEMAND								\$4.33	
10 OCT. 1984	SFCA	PGS	COMM OTHER									
11 OCT. 1984		PGS	SONAT/SG GA COMM PIPELINE									
12 OCT. 1984		PGS	SONAT/SG GA COMM PIPELINE									
13 OCT. 1984		PGS	SONAT/SG GA DEMAND									
14 OCT. 1984		PGS	SONAT/SG GA DEMAND									
15 OCT. 1984		PGS	COMM OTHER									
16 OCT. 1984		PGS	COMM OTHER									
17 OCT. 1984		PGS	SWNG									
18 OCT. 1984		PGS	COMM OTHER									
19 OCT. 1984		PGS	COMM OTHER									
20 OCT. 1984		PGS	COMM OTHER									
21 OCT. 1984		PGS	COMM OTHER									
22 OCT. 1984		PGS	COMM OTHER									
23 OCT. 1984		PGS	SWNG								\$4.81	
24 OCT. 1984		PGS	DEMAND								\$0.82	
25 OCT. 1984	CASHOUT CHARGES	PGS	COMM PIPELINE								\$8.74	
26 OCT. 1984	CASHOUT CHARGES	PGS	COMM OTHER								\$1.83	
27 OCT. 1984	CASHOUT CHARGES	PGS	COMM OTHER									
28 OCT. 1984												
29 OCT. 1984												
30 OCT. 1984												
31 OCT. 1984												
TOTAL						139,858,490	41,012,445	180,869,935	\$4,058,722.47	\$488,432.82	\$3,823,744.14	\$480,035.00

COMPANY: PEOPLES GAS SYSTEM, INC.		TRANSPORTATION SYSTEM SUPPLY				SCHEDULE A-4 Page 1 of 2		
		FOR THE PERIOD OF:		Through		MARCH 85		
		PRESENT MONTH:		APRIL 84		OCTOBER 1984		
(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT MMBtu	(D) NET AMOUNT MMBtu	(E) MONTHLY GROSS MMBtu	(F) MONTHLY NET MMBtu	(G) WELLHEAD PRICE \$/MMBtu	(H) CITYGATE PRICE \$/GAL	
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
TOTAL								

(1) The wellhead price listed for each receipt point represents the actual cost of gas to PGS from its supplier(s).
 (2) The volumes listed above represent gas moved on Florida Gas Transmission.
 (3) The prices listed above represent gas moved on Florida Gas Transmission.
 (4) City Gate price = Wellhead price + FGT FTS-1 Demand charge + FOT Commodity Component + other associated pipeline charges.

COMPANY: PEOPLES GAS SYSTEM, INC.		TRANSPORTATION SYSTEM SUPPLY					
SCHEDULE A-4 Page 2 of 2		APRIL 84		Through		MARCH 85	
FOR THE PERIOD OF: PRESENT MONTH:		OCTOBER 1994					
(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT MONTHLY	(D) NET AMOUNT MONTHLY	(E) MONTHLY GROSS AMOUNT	(F) MONTHLY NET AMOUNT	(G) WELLHEAD PRICE \$/MMBtu	(H) CITYGATE PRICE \$/MMBtu
19 CITRUS MARKETING COMPANIES							
20 CITRUS MARKETING COMPANIES							
21 OLYMPIC GAS SERVICES							
22 COASTAL GAS MARKETING							
23 MG NATURAL GAS							
24 NATURAL GAS CLEARINGHOUSE							
25 NATURAL GAS CLEARINGHOUSE							
26 NATURAL GAS CLEARINGHOUSE							
27 NATURAL GAS CLEARINGHOUSE							
28 NATURAL GAS CLEARINGHOUSE							
29 NATURAL GAS CLEARINGHOUSE							
30						0.00000	0.00000
31						0.00000	0.00000
32						0.00000	0.00000
33						0.00000	0.00000
34						0.00000	0.00000
35						0.00000	0.00000
36	TOTAL						
37	WEIGHTED AVERAGE						

(1) The wellhead price listed for each receipt point represents the actual cost of gas to PGS from its supplier(s).
 (2) The volumes listed above represent gas moved on Florida Gas Transmission.
 (3) The prices listed above represent gas moved on Florida Gas Transmission.
 (4) City Gate price = Wellhead price + FGT FTB-1 Demand charge + FGT Commodity Component + other associated pipeline charges.

	CURRENT MONTH				OCTOBER 1994 PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE	%	ACTUAL	ESTIMATE	DIFFERENCE	%
THERM SALES (FIRM)					TOTAL THERM SALES			
1 RESIDENTIAL	2,076,923	2,730,648	153,923	0.07387	15,636,773	16,487,834	851,062	0.05282
2 SMALL COMM. SERVICE	156,926	214,710	57,774	0.36814	1,159,397	1,229,373	159,577	0.13680
3 COMMERCIAL SERVICE	6,179,288	6,090,306	88,982	0.01440	46,168,640	45,826,155	342,285	0.00742
4 COMMERCIAL LV-1	7,226,342	7,605,396	286,954	0.03923	55,200,637	56,082,280	881,783	0.01597
5 COMMERCIAL LV-2	1,945,169	2,584,858	639,108	0.32846	14,226,888	16,243,084	2,016,916	0.14079
6 COMM. ST. LIGHTING	17,043	9,020	8,023	0.47073	167,896	71,244	96,652	0.31834
7 WHOLESALE	12,880	9,278	3,602	0.27787	68,167	78,688	10,521	0.31869
8 NATURAL GAS VEH. SALES	42,319	8	42,319	1.00000	291,843	8	291,843	1.00000
9 TOTAL FIRM SALES	17,766,459	19,744,114	887,664	0.05582	137,859,890	138,193,688	3,334,789	0.02433
THERM SALES (INTERRUPTIBLE)					TOTAL THERM SALES			
10 INTERRUPTIBLE SMALL	3,841,817	3,220,316	621,501	0.28825	28,313,261	28,116,778	196,483	0.12183
11 INTERRUPTIBLE LV-1	1,076,681	1,187,316	110,635	0.09747	9,319,268	10,834,066	1,514,798	0.16289
12 INTERRUPTIBLE LV-2	246,460	0	246,460	1.00000	7,854,683	0	7,854,683	1.00000
13 TOTAL INT. SALES	4,964,968	4,407,682	557,286	0.08815	45,288,242	36,954,845	8,333,287	0.22605
14 TOTAL SALES	22,731,256	23,223,798	509,348	0.02202	178,245,041	175,148,433	3,096,608	0.01749
THERM SALES (TRANSPORTATION)					TOTAL THERM SALES			
15 INTERRUPTIBLE SMALL	1,051,932	1,030,187	21,745	0.02103	8,912,291	7,984,198	928,093	0.28835
16 INTERRUPTIBLE LV-1	11,200,367	11,652,681	452,314	0.26081	86,234,320	86,787,926	553,606	0.00642
17 INTERRUPTIBLE LV-2	33,074,816	21,541,567	11,533,249	0.34888	214,628,555	182,034,865	32,593,690	0.14719
18 TOTAL TRANSPORTATION	45,327,105	33,714,354	11,612,751	0.25389	304,797,165	270,856,946	33,940,219	0.08157
19 TOTAL THROUGHPUT	68,564,193	66,839,391	1,724,802	0.19885	481,098,268	459,093,389	22,004,879	0.07040
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
20 RESIDENTIAL	178,268	189,138	10,870	0.06886	1,187,258	1,187,278	20	0.00044
21 SMALL COMMERCIAL	6,080	4,818	1,262	0.09187	34,983	35,290	307	0.00984
22 COMMERCIAL SERVICE	14,113	14,873	760	0.05388	89,281	100,653	11,372	0.01263
23 COMMERCIAL LV-1	1,939	1,730	209	0.12411	10,568	11,278	710	0.06536
24 COMMERCIAL LV-2	37	60	23	0.35136	283	328	45	0.24715
25 COMM. ST. LIGHTING	23	18	5	0.17381	148	139	9	0.06681
26 WHOLESALE	2	2	0	1.00000	14	14	0	0.00000
27 NATURAL GAS VEH. SALES	13	0	13	1.00000	83	0	83	1.00000
28 TOTAL FIRM	191,112	190,828	284	0.00153	1,332,983	1,345,781	12,798	0.00950
NUMBER OF CUSTOMERS (INT)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
29 INTERRUPTIBLE SMALL	72	87	15	0.08544	486	469	17	0.03289
30 INTERRUPTIBLE LV-1	23	8	15	0.65217	161	66	95	0.65217
31 INTERRUPTIBLE LV-2	6	0	6	1.00000	35	0	35	1.00000
32 TOTAL INT.	100	76	24	0.24000	682	625	57	0.23021
NUMBER OF CUSTOMERS (TRANSP)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
33 INTERRUPTIBLE SMALL	13	8	5	0.38462	81	58	23	0.28364
34 INTERRUPTIBLE LV-1	16	17	1	0.05556	121	123	2	0.07619
35 INTERRUPTIBLE LV-2	8	7	1	0.12500	60	49	11	0.02000
36 TOTAL TRANSPORTATION	38	32	6	0.17949	271	228	43	0.15867
37 TOTAL CUSTOMERS	191,251	190,735	516	0.00270	1,333,926	1,346,634	12,708	0.00944
THERM USE PER CUSTOMER								
38 RESIDENTIAL	12	13	1	0	13	14	1	0
39 SMALL COMMERCIAL	31	45	14	0	45	33	12	0
40 COMMERCIAL SERVICE	428	408	20	0	468	454	14	0
41 COMMERCIAL LV-1	4,760	4,388	372	0	6,034	4,721	1,313	0
42 COMMERCIAL LV-2	92,588	61,997	30,591	0	64,472	43,828	20,644	0
43 COMM. ST. LIGHTING	741	475	266	0	727	528	199	0
44 WHOLESALE	6,435	4,839	1,596	0	4,155	8,478	4,323	0
45 NATURAL GAS VEH. SALES	3,255	0	3,255	0	3,514	0	3,514	0
46 INTERRUPTIBLE SMALL	50,581	49,558	1,023	0	58,258	53,658	4,600	0
47 INTERRUPTIBLE LV-1	46,813	144,952	97,139	2	87,877	183,501	135,624	2
48 INTERRUPTIBLE LV-2	49,280	0	49,280	0	218,705	13,328	205,377	0
49 INTERRUPTIBLE SMALL (TRANS)	115,533	128,271	12,738	0	603,190	705,430	102,240	0
50 INTERRUPTIBLE LV-1 (TRANS)	832,577	656,621	175,956	0	4,282,531	3,735,405	547,126	0
51 INTERRUPTIBLE LV-2 (TRANS)	4,134,314	3,077,424	1,056,891	0	1,056,891	1,056,891	0	0

COMPANY: PEOPLES GAS SYSTEM, INC.

CONVERSION FACTOR CALCULATION

SCHEDULE A-4

ACTUAL FOR THE PERIOD OF: APRIL 1994 THROUGH MARCH 1995

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

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF:

APRIL 84 through MARCH 85

Page 1 of 3

COST OF GAS PURCHASED	CURRENT MONTH: NOVEMBER 84				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)								
2 NO NOTICE SERVICE								
3 SWING SERVICE								
4 COMMODITY (Other)								
5 DEMAND								
6 OTHER	\$15,801	\$0	(\$15,801)	ERR	\$38,128	\$0	(\$38,128)	ERR
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)								
8 DEMAND								
9 OTHER								
10								
11 TOTAL COST (1+2+3+4+5+8)-(7+8+9+10)	\$8,167,013	\$8,337,492	\$170,479	2.04	\$58,005,778	\$58,860,142	(\$1,145,836)	(2.01)
12 NET UNBILLED	\$288,077	\$0	(\$288,077)	0.00	(\$978,005)	\$0	\$978,005	0.00
13 COMPANY USE	\$5,451	\$0	(\$5,451)	0.00	\$67,705	\$0	(\$67,705)	0.00
14 TOTAL THERM SALES	\$8,168,228	\$8,337,492	\$139,264	1.67	\$57,738,037	\$58,860,142	(\$875,895)	(1.54)

SCHEDULE A-1

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

COMPANY: PEOPLES GAS SYSTEM, INC.

Page 2 of 3

THERMS PURCHASED	ESTIMATED FOR THE PERIOD OF:				PERIOD TO DATE				
	CURRENT MONTH: NOVEMBER 84				REV. FLEX		DIFFERENCE		ERR
	ACTUAL	DOWN EST.	AMOUNT	%	DOWN EST.	AMOUNT	%		
15 COMMODITY (Pipeline) (Billing Determinants Only)	0	0	0	ERR	0	0	0	ERR	
16 NO NOTICE SERVICE (Billing Determinants Only)	0	0	0	ERR	0	0	0	ERR	
17 SWING SERVICE (Commodity)	0	0	0	ERR	0	0	0	ERR	
18 COMMODITY (Other) (Commodity)	0	0	0	ERR	0	0	0	ERR	
19 DEMAND (Billing Determinants Only)	0	0	0	ERR	0	0	0	ERR	
20 OTHER (Commodity)	0	0	0	ERR	0	0	0	ERR	
LESS END-USE CONTRACT	0	0	0	ERR	0	0	0	ERR	
21 COMMODITY (Pipeline)	30,173,732	30,434,350	258,618	0.85	212,034,860	200,728,750	(11,306,210)	(5.83)	
22 DEMAND	1,655,188	0	(1,055,188)	0.00	(3,108,805)	0	3,108,805	0.00	
23 OTHER	19,896	0	(19,896)	0.00	239,292	0	(239,292)	0.00	
24 TOTAL PURCHASES	29,314,253	30,434,350	1,120,097	3.68	208,189,835	200,728,750	(7,460,885)	(3.72)	
25 NET UNBILLED									
26 COMPANY USE									
27 TOTAL THERM SALES (24-26 Estimated Only)									

COMPANY: PEOPLES GAS SYSTEM, INC.

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF:

APRIL 94 through MARCH 95

Page 3 of 3

CENTS PER THERM	CURRENT MONTH: NOVEMBER 94				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
28 COMMODITY (Pipeline) (1/15)	0.01174	0.00724	(0.00450)	(82.23)	0.00893	0.00791	(0.00101)	(12.80)
29 NO NOTICE SERVICE (2/16)	0.00894	0.00894	0.00000	0.00	0.00894	0.00894	0.00000	0.00
30 SWING SERVICE (3/17)								
31 COMMODITY (Other) (4/18)	0.05001	0.04588	(0.00433)	(8.48)	0.04784	0.04354	(0.00410)	(9.41)
32 DEMAND (5/19)	ERR	0.00000	ERR	ERR	ERR	ERR	ERR	ERR
33 OTHER (6/20)								
LESS END-USE CONTRACT								
34 COMMODITY (Pipeline) (7/21)	0.01157	0.00717	(0.00440)	0.00	0.00000	0.00000	0.00000	0.00
35 DEMAND (8/22)	0.04382	0.04331	(0.00031)	0.00	0.00000	0.00000	0.00000	0.00
36 OTHER (9/23)	(0.07633)	0.00000	0.07633	0.00	0.00000	0.00000	0.00000	0.00
37 TOTAL COST OF PURCHASES (11/24)	0.27085	0.27398	0.00331	1.21	0.27357	0.28327	0.00970	3.42
38 NET UNBILLED (12/25)	0.27301	0.00000	(0.27301)	0.00	0.00000	0.00000	0.00000	0.00
39 COMPANY USE (13/26)	0.27397	0.00000	(0.27397)	0.00	0.00000	0.00000	0.00000	0.00
40 TOTAL COST OF THERMS SOLD (11/27)	0.27860	0.27398	(0.00464)	(1.69)	0.27862	0.28327	0.00465	1.64
41 TRUE-UP (E-4)	(0.00095)	(0.00095)	0.00000	0.00	(0.00095)	(0.00095)	0.00000	0.00
42 TOTAL COST OF GAS (40+41)	0.27765	0.27301	(0.00464)	(1.70)	0.27767	0.28232	0.00465	1.65
43 REVENUE TAX FACTOR	1.00378	1.00378	0.00000	0.00	1.00378	1.00378	0.00000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.27870	0.27403	(0.00467)	(1.70)	0.27871	0.28338	0.00467	1.65
45 PGA FACTOR ROUNDED TO NEAREST .001	27.870	27.403	(0.46695)	(1.70)	27.871	28.338	0.46681	1.65

COMPANY: PEOPLES GAS SYSTEM, INC. PURCHASED GAS ADJUSTMENT
 COST RECOVERY CLAUSE CALCULATION
 SCHEDULE A-1 SUPPORTING DETAIL
 ESTIMATED FOR THE PERIOD OF: APRIL 84 through MARCH 85
 CURRENT MONTH: NOVEMBER 1984

COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
1 Commodity Pipeline (FGT)			\$0.01176
2 Commodity Pipeline (SNG/ISO GA)			\$0.00411
3 Commodity Pipeline (SFCA)	383,470	2,820	\$0.01149
4 Imbalance Cashout-FGT-Aug '84	0	0	\$0.00719
5 Cashouts-Peoples Transportation Customers	0	0	\$0.00827
6			\$0.00000
7			\$0.01174
8 TOTAL COMMODITY (Pipeline)	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
9 SWING SERVICE			\$0.00000
9 Swing Service-Demand-3rd Party Suppliers			\$0.00000
10 Swing Service-Commodity-3rd Party Suppliers			\$0.00000
11 Swing Service-Demand-3rd Party Suppliers-Adj. Oct '84	0	\$0	\$0.00000
12 Swing Service-Commodity-3rd Party Suppliers-Adj. Oct '84	0	\$0	\$0.00000
13			
14			
15 TOTAL SWING SERVICE	THERMS-Line 19	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
16 COMMODITY OTHER			
17 Purchases from 3rd Party Suppliers	342,370	\$3,688	\$0.17200
18 City of Sunnys	20,730	\$1	\$0.00000
19 Bookouts	0		\$0.13739
20 Imbalance Cashout-FGT-Aug '84			
21 Imbalance Cashout-FGT-Jun '84			
22 Purchases from 3rd Party Suppliers-Prior Period Adj.			
22a Cashouts-Peoples Transportation Customers			
23 TOTAL COMMODITY (Other)	THERMS-Line 18	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
24 DEMAND			\$0.04331
25 Demand (FGT)			\$0.19171
26 Demand (SNG/ISO GA)			\$0.04331
27 Demand (SFCA)			\$0.04174
28 Temporary Rollover Credit-(FGT)			\$0.04535
29 Cashouts-Peoples Transportation Customers	393,470	\$14,397	\$0.03659
30 Imbalance Cashout-FGT-Aug '84			\$0.05001
31 TOTAL DEMAND	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
32 OTHER			\$0.00000
33 Revenue Sharing-FGT	0	(\$50,874)	\$0.00000
34 Legal Fees	0	\$25,225	\$0.00000
35 Administrative Costs	0	\$41,450	\$0.00000
36	0	\$0	\$0.00000
37	0	\$0	\$0.00000
38	0	\$0	\$0.00000
39	0	\$15,801	\$0.00000
40 TOTAL OTHER			

SCHEDULE A-2

COMPANY: PEOPLES GAS SYSTEM, INC.

FOR THE PERIOD OF: APRIL 84 Through MARCH 85 Page 1 of 1

	CURRENT MONTH: NOVEMBER 84		PERIOD TO DATE					
	ACTUAL	ESTIMATE	DIFFERENCE	%	ACTUAL	ESTIMATE	DIFFERENCE	
							AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST	\$3,866,654	\$6,090,826	\$2,224,172	60.33422	\$32,437,868	\$41,846,813	\$9,408,945	60.28337
2 TRANSPORTATION COST	4,165,008	2,246,885	(1,918,123)	(46.05552)	25,480,117	14,873,828	(10,606,289)	(41.16277)
3 TOTAL	8,031,662	8,337,711	306,049	3.81068	57,917,985	56,720,641	(1,197,344)	(2.081860)
4 FUEL REVENUES	8,104,328	8,337,452	233,124	2.87688	87,738,037	86,846,142	(891,895)	(0.918177)
(NET OF REVENUE TAX)								
5 TRUE-UP REFUND(COLLECTING)	26,978	26,978	0	0.00000	216,808	216,808	0	0.00000
6 FUEL REVENUE APPLICABLE TO PERIOD *	8,228,304	8,364,430	136,126	0.01653	87,954,845	87,078,950	(875,895)	(0.918117)
(LINE 4 (+ or -) LINE 6)								
7 TRUE-UP PROVISION - THIS PERIOD	63,642	28,877	(34,765)	(54.62811)	13,772	216,808	203,037	14.87620
(LINE 6 - LINE 3)								
8 INTEREST PROVISION THIS PERIOD (21)	13,336	28,866	15,530	0.23531	64,704	177,478	112,774	1.74280
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	3,829,730	8,668,458	2,838,727	0.33688	658,327	6,717,463	6,059,136	7.78834
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 9)	(26,978)	(26,978)	0	0.00000	(216,808)	(216,808)	0	0.00000
10a FLEX RATE REFUND (if applicable)	0	0	0	0.00000	0	0	0	0.00000
11 TOTAL EXTRACT TRUE-UP (7+8+9+10+10a)	3,879,835	8,664,834	2,814,860	0.31385	613,166	6,504,655	5,891,489	10.48882
11a FGT REFUND	0	0	0	0.00000	2,668,736	0	(2,668,736)	0.00000
12 ADJ TOTAL EXTRACT TRUE-UP (11+11a)	3,879,835	8,664,834	2,814,860	0.31385	3,879,835	6,504,655	2,624,820	0.91353
INTEREST PROVISION								
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	3,829,730	8,668,458	2,838,727	0.32686				
14 ENDING TRUE-UP BEFORE INTEREST (13+7-5)	3,068,366	8,668,458	2,822,062	0.31260				
15 TOTAL (13+14)	6,898,127	11,726,918	8,643,790	0.72331				
16 AVERAGE (50% OF 15)	3,048,063	6,668,458	2,820,395	0.42331				
17 INTEREST RATE - FIRST DAY OF MONTH	8.00	8.00	0	0.00000				
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	8.00	8.00	0	0.00000				
19 TOTAL (17+18)	10,840	10,840	0	0.00000				
20 AVERAGE (50% OF 19)	6,320	6,320	0	0.00000				
21 MONTHLY AVERAGE (20/12 months)	0.444	0.444	0	0.00000				
22 INTEREST PROVISION (18+21)	113,528	128,068	14,540	0.12831				

* If line 6 is a refund add to line 4
 If line 6 is a collection {} subtract from line 4

SCHEDULE A-3												
TRANSPORTATION PURCHASES												
SYSTEM SUPPLY AND END USE												
APRIL 84 Through MARCH 85												
ACTUAL FOR THE PERIOD OF:												
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)		(I)	(J)	(K)	(L)
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST	THIRD PARTY	PIPELINE	DEMAND COST	OTHER CHARGES	TOTAL CENTS PER THERM
1 NOV. 1984	FGT	PGS	FTS-1 COMML PIPELINE									\$1.15
2 NOV. 1984	FGT	PGS	FTS-1 COMML PIPELINE									\$1.15
3 NOV. 1984	FGT	PGS	FTS-1 COMML PIPELINE									\$4.81
4 NOV. 1984	FGT	PGS	FTS-1 COMML PIPELINE									\$4.83
5 NOV. 1984	FGT	PGS	FTS-1 DEMAND									\$4.41
6 NOV. 1984	FGT	PGS	FTS-1 DEMAND									\$4.35
7 NOV. 1984	FGT	PGS	NO NOTICE									\$0.09
8 NOV. 1984	SFCA	PGS	COMML PIPELINE									\$1.15
9 NOV. 1984	SFCA	PGS	DEMAND									\$4.33
10 NOV. 1984		PGS	COMML OTHER									
11 NOV. 1984		PGS	SONAT/SG GA COMML PIPELINE									
12 NOV. 1984		PGS	SONAT/SG GA COMML PIPELINE									
13 NOV. 1984		PGS	SONAT/SG GA DEMAND									
14 NOV. 1984		PGS	SONAT/SG GA DEMAND									
15 NOV. 1984		PGS	COMML OTHER									
16 NOV. 1984		PGS	COMML OTHER									
17 NOV. 1984		PGS	SWING									
18 NOV. 1984		PGS	COMML OTHER									
19 NOV. 1984		PGS	COMML OTHER									
20 NOV. 1984		PGS	COMML OTHER									
21 NOV. 1984		PGS	COMML OTHER									
22 NOV. 1984		PGS	COMML OTHER									
23 NOV. 1984		PGS	COMML OTHER									
24 NOV. 1984		PGS	DEMAND									\$4.31
25 NOV. 1984	CASHOUT CHARGES	PGS	COMML PIPELINE									\$1.06
26 NOV. 1984	CASHOUT CHARGES	PGS	COMML OTHER									\$13.89
27 NOV. 1984	CASHOUT CHARGES	PGS	COMML OTHER									\$3.78
28	TOTAL			137,605,283	37,640,760	175,465,983	15,319,204.66	\$725,778.90	\$3,949,932.99	\$115,710.87		

COMPANY: PEOPLES GAS SYSTEM, INC.		TRANSPORTATION SYSTEM SUPPLY						SCHEDULE A-4 Page 1 of 2	
FOR THE PERIOD OF:		APRIL 84		THROUGH		MARCH 85			
PRESENT MONTH:		NOVEMBER 1984							
(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT MONTHLY	(D) NET AMOUNT MONTHLY	(E) MONTHLY GROSS MONTHLY	(F) MONTHLY NET MONTHLY	(G) WELLHEAD PRICE \$/MBTU	(H) CITYGATE PRICE \$/MBTU		
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
TOTAL									

(1) The wellhead price listed for each receipt point represents the actual cost of gas to PDS from its supplier(s).
 (2) The volumes listed above represent gas moved on Florida Gas Transmission.
 (3) The prices listed above represent gas moved on Florida Gas Transmission.
 (4) City Gate price = Wellhead price + FGT FTS-1 Demand charge + FGT Commodity Component + other associated pipeline charges.

SCHEDULE A-4
Page 2 of 2

TRANSPORTATION SYSTEM SUPPLY

FOR THE PERIOD OF: APRIL 84 Through MARCH 85

NOVEMBER 1984

(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT MMSBtu	(D) NET AMOUNT MMSBtu	(E) MONTHLY GROSS MMSBtu	(F) MONTHLY NET MMSBtu	(G) WELLHEAD PRICE \$/MMSBtu	(H) CITYGATE PRICE \$/DIEFF
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
TOTAL							
WEIGHTED AVERAGE							

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

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

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

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

COMPANY: PEOPLES GAS SYSTEM, INC. THERM SALES AND CUSTOMER DATA SCHEDULE A-4

FOR THE MONTH OF: NOVEMBER 1994 PERIOD TO DATE

THERM SALES (FIRM)	CURRENT MONTH			PERIOD TO DATE		
	ACTUAL	ESTIMATE	% DIFFERENCE	ACTUAL	ESTIMATE	% DIFFERENCE
1 RESIDENTIAL	2,458,844	2,350,769	0.3274	18,085,616	19,813,403	1,717,787
2 SMALL COMM. SERVICE	181,427	215,908	0.17903	1,340,824	1,542,281	192,458
3 COMMERCIAL SERVICE	8,917,886	7,885,638	0.14137	63,088,138	62,721,881	366,258
4 COMMERCIAL LV-1	8,143,732	9,713,744	0.19278	63,344,329	66,798,124	3,453,795
5 COMMERCIAL LV-2	2,091,048	2,440,288	0.15858	16,417,133	18,798,209	2,377,076
6 COMM. ST. LIGHTING	16,168	9,188	0.43148	122,781	82,829	41,222
7 WHOLESALE	9,889	11,482	0.18838	67,768	82,160	14,392
8 NATURAL GAS VEH. SALES	48,174	0	1.00000	236,817	0	236,817
9 OFF SYSTEM SALES	100,000	0	1.00000	100,000	0	100,000
10 TOTAL FIRM SALES	19,982,661	23,649,893	0.18429	162,727,351	169,834,297	7,106,946
11 TOTAL FIRM SALES (INTERRUPTIBLE)	3,964,168	3,484,221	0.11677	32,369,469	28,813,000	3,556,469
12 INTERRUPTIBLE LV-1	4,982,468	1,809,882	0.33811	13,400,713	12,742,848	657,865
13 INTERRUPTIBLE LV-2	1,312,889	0	1.00000	8,985,752	0	8,985,752
14 TOTAL INT. SALES	6,295,357	1,809,882	0.28750	22,386,465	12,742,848	10,643,617
15 TOTAL SALES	26,278,018	25,459,775	0.03213	185,113,816	182,591,145	2,522,671
16 INTERRUPTIBLE SMALL	1,833,797	1,880,187	0.33678	11,448,088	8,134,332	3,313,756
17 INTERRUPTIBLE LV-1	9,374,976	11,897,813	0.23708	68,699,284	66,386,638	2,312,646
18 INTERRUPTIBLE LV-2	30,776,982	24,658,687	0.30312	245,402,647	207,400,832	38,001,815
19 NATURAL GAS VEH. SALES	41,584,764	37,232,447	0.10678	348,447,828	314,500,402	33,947,426
20 TOTAL THROUGHPUT	79,899,917	68,276,289	0.06853	664,097,233	619,298,787	44,798,446
21 TOTAL THROUGHPUT (FIRM)	172,766	172,239	0.00305	1,349,011	1,387,817	38,806
22 RESIDENTIAL	6,160	6,260	0.01744	40,113	40,540	427
23 SMALL COMMERCIAL	14,183	14,413	0.01622	112,484	116,268	3,784
24 COMMERCIAL LV-1	1,826	1,884	0.03178	12,800	13,663	863
25 COMMERCIAL LV-2	28	46	0.18421	301	372	72
26 COMM. ST. LIGHTING	2	19	0.17381	171	188	17
27 WHOLESALE	14	2	0.00000	16	0	16
28 NATURAL GAS VEH. SALES	1	0	1.00000	87	0	87
29 OFF SYSTEM SALES	192,711	192,452	0.00130	1,628,884	1,629,432	548
30 TOTAL FIRM	192,711	192,452	0.00130	1,628,884	1,629,432	548
31 NUMBER OF CUSTOMERS (INT.)	70	67	0.04286	668	628	40
32 INTERRUPTIBLE LV-1	26	8	0.30769	187	64	123
33 INTERRUPTIBLE LV-2	6	6	1.00000	40	0	40
34 TOTAL INT.	101	76	0.25743	783	600	183
35 NUMBER OF CUSTOMERS (TRANS)	13	8	0.38462	64	64	0
36 INTERRUPTIBLE SMALL	18	17	0.06667	181	140	41
37 INTERRUPTIBLE LV-1	8	7	0.12500	68	68	0
38 INTERRUPTIBLE LV-2	38	32	0.17849	310	260	50
39 TOTAL CUSTOMERS	193,851	193,789	0.00032	1,627,787	1,640,293	12,506
40 THERM USE PER CUSTOMER	14	19	0.42105	13	14	1
41 RESIDENTIAL	38	41	0.69474	34	38	4
42 SMALL COMMERCIAL	488	648	0.33176	468	468	0
43 COMMERCIAL SERVICE	6,308	6,768	0.07483	6,048	4,881	1,167
44 COMMERCIAL LV-1	66,028	64,380	0.02514	54,542	60,373	5,831
45 COMMERCIAL LV-2	702	483	0.31919	724	622	102
46 COMM. ST. LIGHTING	4,786	6,731	0.30356	4,236	6,510	2,274
47 WHOLESALE	3,227	0	1.00000	3,227	0	3,227
48 NATURAL GAS VEH. SALES	100,000	0	1.00000	100,000	0	100,000
49 OFF SYSTEM SALES	187,018	82,163	0.43936	48,039	83,282	34,747
50 INTERRUPTIBLE SMALL	262,414	238,382	0.09123	224,169	199,109	25,060
51 INTERRUPTIBLE LV-1	117,984	136,021	0.13228	112,328	127,099	14,771
52 INTERRUPTIBLE LV-2	620,832	682,313	0.11581	893,372	702,611	190,761
53 TOTAL INTERRUPTIBLE SMALL (TRANS)	3,859,393	3,607,952	0.07000	4,231,078	3,706,974	524,104

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF:

APRIL 94 through MARCH 95

Page 1 of 3

COST OF GAS PURCHASED	CURRENT MONTH: DECEMBER 94				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
1 COMMODITY (Pipeline)								
2 NO NOTICE SERVICE								
3 SWING SERVICE								
4 COMMODITY (Other)								
5 DEMAND								
6 OTHER	\$74,499	\$0	(\$74,499)	ERR	\$110,827	\$38,128	(\$74,499)	(206.21)
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)								
8 DEMAND								
9 OTHER								
10								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$9,338,087	\$10,895,194	\$1,559,107	14.31	\$67,341,865	\$68,900,972	\$1,559,107	2.28
12 NET UNBILLED	\$437,220	\$0	(\$437,220)	0.00	(\$540,785)	(\$978,005)	(\$437,220)	0.00
13 COMPANY USE	\$8,666	\$0	(\$8,666)	0.00	\$74,371	\$87,705	(\$8,666)	0.00
14 TOTAL THERM SALES	\$9,593,077	\$10,895,194	\$1,302,117	11.95	\$67,329,114	\$68,631,231	\$1,302,117	1.90

COMPANY: PEOPLES GAS SYSTEM, INC.

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF:

APRIL 84 through MARCH 85

Page 2 of 3

THERMS PURCHASED	CURRENT MONTH: DECEMBER 84				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)								
16 NO NOTICE SERVICE (Billing Determinants Only)								
17 SWING SERVICE (Commodity)								
18 COMMODITY (Other) (Commodity)								
19 DEMAND (Billing Determinants Only)								
20 OTHER (Commodity)	0	0	0	ERR	0	0	0	ERR
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)								
22 DEMAND								
23 OTHER								
24 TOTAL PURCHASES	38,713,965	39,769,760	3,055,795	7.68	248,748,925	251,804,720	3,055,795	1.21
25 NET UNBILLED	1,601,480	0	(1,601,480)	0.00	(1,505,325)	(3,108,805)	(1,601,480)	0.00
26 COMPANY USE	24,334	0	(24,334)	0.00	263,628	239,292	(24,334)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	33,811,398	39,769,760	5,958,364	14.98	242,001,031	247,959,395	5,958,364	2.40

COMPANY: PEOPLES GAS SYSTEM, INC.

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF: APRIL 94 through MARCH 95 Page 3 of 3

CENTS PER THERM	CURRENT MONTH: DECEMBER 94				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
28 COMMODITY (Pipeline) (1/15)	0.00477	0.00725	0.00248	34.16	0.00842	0.00886	0.00024	2.77
29 NO NOTICE SERVICE (2/16)	0.00694	0.00694	0.00000	0.00	0.00694	0.00694	0.00000	0.00
30 SWING SERVICE (3/17)								
31 COMMODITY (Other) (4/18)								
32 DEMAND (5/19)	0.04646	0.04646	(0.00000)	(0.01)	0.04748	0.04748	(0.00000)	(0.01)
33 OTHER (6/20)	ERR	0.00000	ERR	ERR	ERR	ERR	ERR	ERR
LESS END-USE CONTRACT								
34 COMMODITY (Pipeline) (7/21)	0.00834	0.00717	(0.00117)	0.00	0.00000	0.00000	0.00000	0.00
35 DEMAND (8/22)	0.04276	0.04331	0.00055	0.00	0.00000	0.00000	0.00000	0.00
36 OTHER (9/23)	ERR	0.00000	ERR	0.00	0.00000	0.00000	0.00000	0.00
37 TOTAL COST OF PURCHASES (11/24)	0.25429	0.27396	0.01966	7.18	0.27072	0.27363	0.00291	1.06
38 NET UNBILLED (12/25)	0.27301	0.00000	(0.27301)	0.00	0.00000	0.00000	0.00000	0.00
39 COMPANY USE (13/26)	0.27394	0.00000	(0.27394)	0.00	0.00000	0.00000	0.00000	0.00
40 TOTAL COST OF THERMS SOLD (11/27)	0.27612	0.27396	(0.00217)	(0.79)	0.27627	0.27787	(0.00040)	(0.14)
41 TRUE-UP (E-4)	(0.00095)	(0.00095)	0.00000	0.00	(0.00095)	(0.00095)	0.00000	0.00
42 TOTAL COST OF GAS (40+41)	0.27517	0.27301	(0.00217)	(0.79)	0.27732	0.27692	(0.00040)	(0.14)
43 REVENUE TAX FACTOR	1.00376	1.00376	0.00000	0.00	1.00376	1.00376	0.00000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.27621	0.27403	(0.00217)	(0.79)	0.27836	0.27796	(0.00040)	(0.14)
45 PGA FACTOR ROUNDED TO NEAREST 001	27.621	27.403	(0.21739)	(0.79)	27.836	27.796	(0.04005)	(0.14)

COMPANY: PEOPLES GAS SYSTEM, INC.

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

ESTIMATED FOR THE PERIOD OF: APRIL '94 through MARCH '95
CURRENT MONTH: DECEMBER 1994

COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
1 Commodity Pipeline (FGT)			\$0.00776
2 Commodity Pipeline (SNG/SO GA)			\$0.00465
3 Commodity Pipeline (SFCA)		(134,623)	\$0.00717
4 Commodity Pipeline (FGT)-Adj. Nov '94	0		\$0.00000
5 Cashouts-Peoples Transportation Customers	0	0	\$0.00338
6			\$0.00000
7			\$0.00477
8 TOTAL COMMODITY (Pipeline)	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
			\$0.00000
9 Swing Service-Demand-3rd Party Suppliers			\$0.00000
10 Swing Service-Commodity-3rd Party Suppliers			\$0.00000
11 Swing Service-Demand-3rd Party Suppliers-Adj. Nov '94	0	\$0	\$0.00000
12 Swing Service-Commodity-3rd Party Suppliers-Adj. Nov '94	0	\$0	\$0.00000
13			
14			
15			
16 TOTAL SWING SERVICE	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
17 Purchases from 3rd Party Suppliers			
18 City of Sunrise	(14,190)		\$0.13765
19 Bookouts	0	\$0	\$0.00000
20 Cashouts-Peoples Transportation Customers	0	\$0	\$0.00000
21	0	\$0	\$0.00000
22	0	\$0	\$0.00000
23			
24 TOTAL COMMODITY (Other)	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
			\$0.04331
25 Demand (FGT)			\$0.07442
26 Demand (SNG/SO GA)			\$0.04331
27 Demand (SFCA)			\$0.04331
28 Temporary Relinquishment Credit-(FGT)			\$0.04467
29 Cashouts-Peoples Transportation Customers	0	\$0	\$0.00000
30			\$0.04646
31			
32 TOTAL DEMAND	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
			\$0.00000
33 Revenue Sharing-FGT	0	(\$20,471)	\$0.00000
34 Legal Fees	0	\$50,809	\$0.00000
35 Administrative Costs	0	\$44,162	\$0.00000
36	0	\$0	\$0.00000
37	0	\$0	\$0.00000
38	0	\$0	\$0.00000
39	0	\$74,499	\$0.00000
40 TOTAL OTHER			

SCHEDULE A-2

COMPANY: PEOPLES GAS SYSTEM, INC.

FOR THE PERIOD OF: APRIL 84 Through MARCH 85

Page 1 of 1

	CURRENT MONTH: DECEMBER 84		PERIOD TO DATE		
	ACTUAL	ESTIMATE	DIFFERENCE	ESTIMATE	DIFFERENCE
TRUE-UP CALCULATION					
1 PURCHASED GAS COST	55,339,893	54,251,828	\$2,912,235	\$40,708,782	\$2,912,233
2 TRANSPORTATION COST	2,888,828	2,643,368	(1,348,482)	26,123,485	(1,348,480)
3 TOTAL	8,328,421	10,895,194	1,566,773	68,833,267	1,865,773
4 FUEL REVENUES	8,683,877	10,895,194	1,302,117	68,833,231	1,302,117
(NET OF REVENUE TAX)					
5 TRUE-UP REFUND(COLLECTION)	28,878	28,878	0	242,784	0
6 FUEL REVENUE APPLICABLE TO PERIOD *	9,820,853	10,822,178	1,302,117	68,874,915	1,302,117
(LINE 4 (+ or -) LINE 6)					
7 TRUE-UP PROVISION - THIS PERIOD	289,832	28,878	(263,856)	48,748	(263,856)
(LINE 8 - LINE 3)					
8 INTEREST PROVISION-THIS PERIOD (21)	15,644	15,002	(642)	79,787	(642)
9 BEGINNING OF PERIOD TRUE-UP AND	3,079,835	3,079,835	0	650,527	0
INTEREST					
10 TRUE-UP COLLECTED OR (REFUNDED)	(28,878)	(28,878)	0	(242,784)	0
(REVERSE OF LINE 6)					
10a FLEX RATE REFUND (if applicable)	0	0	0	0	0
11 TOTAL ESTACT TRUE-UP (7+8+9+10+10a)	3,359,235	3,094,837	(264,288)	782,498	(264,288)
11a FGT REFUND	0	0	0	2,568,739	0
12ADJ TOTAL ESTACT TRUE-UP (11+11a)	3,359,235	3,094,837	(264,288)	3,359,235	(264,288)
INTEREST PROVISION					
13 BEGINNING TRUE-UP AND	3,079,835	3,079,835	0	0	0
INTEREST PROVISION (9)					
14 ENDING TRUE-UP BEFORE	3,343,591	3,079,835	(263,856)	0	0
INTEREST (13+7-5)					
15 TOTAL (13+14)	6,423,525	6,159,870	(263,855)	528,188	(264,288)
16 AVERAGE (50% OF 15)	3,211,783	3,079,835	(131,822)	2,568,739	0
17 INTEREST RATE - FIRST	8.68	8.68	0	0	0
DAY OF MONTH					
18 INTEREST RATE - FIRST	8.03		0	0	0
DAY OF SUBSEQUENT MONTH					
19 TOTAL (17+18)	11,690	11,690	0	0	0
20 AVERAGE (50% OF 19)	5,845	5,845	0	0	0
21 MONTHLY AVERAGE (20/12 Months)	0.487	0.487	0	0	0
22 INTEREST PROVISION (16+21)	\$15,644	\$15,002	(\$642)		(\$642)

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

ACTUAL FOR THE PERIOD OF: PRESENT MONTH		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY THIRD PARTY PIPELINE	DEMAND COST	OTHER CHARGES	TOTAL CENTS PER THERM	
					DEC. 1994		APRIL 94 Through MARCH 95						
		1 DEC. 1994	FGT	PGS	FTS-1 COMM. PIPELINE								\$0.72
		2 DEC. 1994	FGT	PGS	FTS-1 COMM. PIPELINE								\$0.72
		3 DEC. 1994	FGT	PGS	FTS-1 COMM. PIPELINE								\$4.38
		4 DEC. 1994	FGT	PGS	FTS-1 COMM. PIPELINE								\$4.38
		5 DEC. 1994	FGT	PGS	FTS-1 DEMAND								\$4.33
		6 DEC. 1994	FGT	PGS	FTS-1 DEMAND								\$4.33
		7 DEC. 1994	FGT	PGS	NO NOTICE								\$8.88
		8 DEC. 1994	SFCA	PGS	COMM. PIPELINE								\$0.72
		9 DEC. 1994	SFCA	PGS	DEMAND								\$4.33
		10 DEC. 1994		PGS	COMM. OTHER								
		11 DEC. 1994		PGS	SONATRISO GA COMM. PIPELINE								
		12 DEC. 1994		PGS	SONATRISO GA COMM. PIPELINE								
		13 DEC. 1994		PGS	SONATRISO GA DEMAND								
		14 DEC. 1994		PGS	SONATRISO GA DEMAND								
		15 DEC. 1994		PGS	COMM. OTHER								
		16 DEC. 1994		PGS	COMM. OTHER								
		17 DEC. 1994		PGS	SHWNG								
		18 DEC. 1994		PGS	COMM. OTHER								
		19 DEC. 1994		PGS	COMM. OTHER								
		20 DEC. 1994		PGS	COMM. OTHER								
		21 DEC. 1994		PGS	COMM. OTHER								
		22 DEC. 1994		PGS	COMM. OTHER								
		23 DEC. 1994		PGS	COMM. OTHER								
		24 DEC. 1994		PGS	COMM. OTHER								
		25 DEC. 1994		PGS	COMM. OTHER								
		26 DEC. 1994	CASHOUT CHARGES	PGS	DEMAND								\$4.43
		27 DEC. 1994	CASHOUT CHARGES	PGS	COMM. PIPELINE								\$0.70
		28 DEC. 1994	CASHOUT CHARGES	PGS	COMM. OTHER								\$13.89
		TOTAL				186,771,240	42,579,928	209,353,268	\$4,742,668.80	\$559,012.48	\$1,204,760.33	\$178,799.83	\$3.81

MARCH 85

(F)	(G)	(H)
MONTHLY NET MAINTN	WELLHEAD PRICE MAINTN	CITYGATE PRICE (C&E)*F

COMPANY: PEOPLES GAS SYSTEM, INC. TRANSPORTATION SYSTEM SUPPLY

FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 84
THROUGH
DECEMBER 1984

APRIL 85

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT MAINTN	NET AMOUNT MAINTN	MONTHLY GROSS MAINTN	MONTHLY NET MAINTN	WELLHEAD PRICE MAINTN	CITYGATE PRICE (C&E)*F
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
TOTAL							
WEIGHTED AVERAGE							

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

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

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

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

MARCH 85

(F)	(G)	(H)
MONTHLY NET MAINTN	WELLHEAD PRICE MAINTN	CITYGATE PRICE (C&E)*F

COMPANY: PEOPLES GAS SYSTEM, INC.

CONVERSION FACTOR CALCULATION

SCHEDULE A-6

ACTUAL FOR THE PERIOD OF: APRIL 1994 THROUGH MARCH 1995

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> ÷ <u>AVERAGE BTU CONTENT</u> CCF PURCHASED	1.0453	1.0433	1.0403	1.0364	1.0403	1.0374	1.0335	1.0325	1.0335	0	0	0
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	0	0	0
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	0	0	0
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	0	0	0
3 BILLING FACTOR												
BTU CONTENT × PRESSURE CORRECTION FACTOR	1.063	1.061	1.058	1.054	1.058	1.055	1.051	1.050	1.051	0	0	0
JACKSONVILLE ONLY:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> ÷ <u>AVERAGE BTU CONTENT</u> CCF PURCHASED	1.0423	1.0384	1.0394	1.0264	1.0285	1.0276	1.0276	1.0285	1.0285	0	0	0
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	0	0	0
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	0	0	0
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	0	0	0
3 BILLING FACTOR												
BTU CONTENT × PRESSURE CORRECTION FACTOR	1.060	1.056	1.057	1.044	1.046	1.045	1.045	1.046	1.046	0	0	0

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF:

APRIL 94 through MARCH 95

Page 1 of 3

COST OF GAS PURCHASED	CURRENT MONTH: JANUARY 95				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)								
2 NO NOTICE SERVICE								
3 SWING SERVICE								
4 COMMODITY (Other)								
5 DEMAND								
6 OTHER	(\$237,782)	\$0	\$237,782	ERR	(\$127,155)	\$38,128	\$163,283	451.98
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)								
8 DEMAND								
9 OTHER								
10								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$9,402,130	\$9,001,975	(\$400,155)	(4.45)	\$78,743,994	\$77,902,947	\$1,158,952	1.49
12 NET UNBILLED	\$817,943	\$0	(\$817,943)	0.00	\$277,158	(\$978,005)	(\$1,255,163)	0.00
13 COMPANY USE	\$8,994	\$0	(\$8,994)	0.00	\$81,365	\$67,705	(\$13,660)	0.00
14 TOTAL THERM SALES	\$10,981,966	\$9,001,975	(\$1,980,011)	(22.00)	\$78,311,100	\$77,833,208	(\$677,894)	(0.87)

COMPANY: PEOPLES GAS SYSTEM, INC.

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF: APRIL 94 through MARCH 95 Page 2 of 3

THERMS PURCHASED	CURRENT MONTH: JANUARY 95				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)								
16 NO NOTICE SERVICE (Billing Determinants Only)								
17 SWING SERVICE (Commodity)								
18 COMMODITY (Other) (Commodity)								
19 DEMAND (Billing Determinants Only)								
20 OTHER (Commodity)	0	0	0	ERR	0	0	0	ERR
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)								
22 DEMAND								
23 OTHER								
24 TOTAL PURCHASES	38,070,879	34,100,000	(4,970,879)	(14.58)	287,819,804	285,904,720	(1,915,084)	(0.67)
25 NET UNBILLED	3,548,539	0	(3,548,539)	0.00	2,041,214	(3,106,805)	(5,148,019)	0.00
26 COMPANY USE	26,499	0	(26,499)	0.00	290,125	239,292	(50,833)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	38,914,060	34,100,000	(4,814,060)	(14.12)	280,915,091	282,059,395	1,144,304	0.41

COMPANY: PEOPLES GAS SYSTEM, INC.

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF:

APRIL 04 through MARCH 95

Page 3 of 3

CENTS PER THERM	CURRENT MONTH: JANUARY 95				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
28 COMMODITY (Pipeline) (1/15)	0.00888	0.00728	(0.00260)	(35.90)	0.00880	0.00849	(0.00012)	(1.36)
29 NO NOTICE SERVICE (2/16)	0.00894	0.00894	0.00000	0.00	0.00894	0.00894	0.00000	0.00
30 SWING SERVICE (3/17)								
31 COMMODITY (Other) (4/18)	0.04813	0.04184	(0.00648)	(15.57)	0.04755	0.04679	(0.00076)	(1.62)
32 DEMAND (5/19)	ERR	0.00000	ERR	ERR	ERR	ERR	ERR	ERR
33 OTHER (6/20)								
LESS END-USE CONTRACT								
34 COMMODITY (Pipeline) (7/21)	0.00655	0.00717	0.00062	0.00	0.00000	0.00000	0.00000	0.00
35 DEMAND (8/22)	0.04355	0.04331	(0.00024)	0.00	0.00000	0.00000	0.00000	0.00
36 OTHER (9/23)	ERR	0.00000	ERR	0.00	0.00000	0.00000	0.00000	0.00
37 TOTAL COST OF PURCHASES (11/24)	0.24064	0.26399	0.02334	8.84	0.26664	0.27248	0.00584	2.14
38 NET UNBILLED (12/25)	0.23063	0.00000	(0.23063)	0.00	0.00000	0.00000	0.00000	0.00
39 COMPANY USE (13/26)	0.26393	0.00000	(0.26393)	0.00	0.00000	0.00000	0.00000	0.00
40 TOTAL COST OF THERMS SOLD (11/27)	0.24181	0.26399	0.02237	8.48	0.27319	0.27819	0.00300	1.09
41 TRUE-UP (E-4)	(0.00095)	(0.00095)	0.00000	0.00	(0.00095)	(0.00095)	0.00000	0.00
42 TOTAL COST OF GAS (40+41)	0.24068	0.26304	0.02237	8.51	0.27224	0.27524	0.00300	1.09
43 REVENUE TAX FACTOR	1.00378	1.00378	0.00000	0.00	1.00378	1.00378	0.00000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.24157	0.26403	0.02248	8.51	0.27327	0.27628	0.00301	1.09
45 PGA FACTOR ROUNDED TO NEAREST .001	24.157	26.403	2.24590	8.51	27.327	27.628	0.30118	1.09

COMPANY: PEOPLES GAS SYSTEM, INC. PURCHASED GAS ADJUSTMENT
 COST RECOVERY CLAUSE CALCULATION
 SCHEDULE A-1 SUPPORTING DETAIL

ESTIMATED FOR THE PERIOD OF: APRIL 94 through MARCH 95
 CURRENT MONTH: JANUARY 1995

COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
1 Commodity Pipeline (FGT)			\$0.00993
2 Commodity Pipeline (SNG/SO GA)			\$0.00773
3 Commodity Pipeline (SFCA)			\$0.00717
4 Commodity Pipeline (Other Capacity)			\$0.00696
5 Cashouts-Peoples Transportation Customers			\$42.83595
6 Commodity Pipeline (SNG/SO GA)-Adj. Dec. '94			\$0.00696
7			\$0.00000
8 TOTAL COMMODITY (Pipeline)			\$0.00000
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
9 Swing Service-Demand-3rd Party Suppliers			\$0.00000
10 Swing Service-Commodity-3rd Party Suppliers			\$0.00000
11 Swing Service-Demand-3rd Party Suppliers-Dec. '94 Accrual Adj.	0	\$0	\$0.00000
12 Swing Service-Commodity-3rd Party Suppliers-Dec. '94 Accrual Adj.	0	\$0	\$0.00000
13			
14			
15			
16 TOTAL SWING SERVICE			
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
17 Purchases from 3rd Party Suppliers			
18 City of Sunrice			
19 Cashouts-Peoples Transportation Customers			
20 Purchases from 3rd Party Suppliers-Adj. Prior Months			
21 Purchases from 3rd Party Suppliers-Adj. Prior Period			
22 Purchases from 3rd Party Suppliers-Dec. '94 Accrual Adj.			
22a			
23			
24 TOTAL COMMODITY (Other)			
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
25 Demand (FGT)			\$0.04331
26 Demand (SNG/SO GA)			\$0.06502
27 Demand (SFCA)			\$0.04331
28 Temporary Relinquishment Credit-(FGT)			\$0.04258
29 Cashouts-Peoples Transportation Customers			\$0.04331
30 Demand (Other Capacity)			\$0.00000
31 Demand (SNG/SO GA)-Adj. Prior Month			\$0.04331
32 Permanent Relinquishment-(FGT)			\$0.04813
33			
34 TOTAL DEMAND			
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
35 Revenue Sharing-FGT	0	(\$292,407)	\$0.00000
36 Legal Fees	0	\$9,058	\$0.00000
37 Administrative Costs	0	\$45,567	\$0.00000
38	0	\$0	0
39	0	\$0	\$0.00000
40	0	\$0	\$0.00000
41	0	\$0	\$0.00000
42 TOTAL OTHER	0	(\$237,782)	\$0.00000

	FOR THE PERIOD OF:				PERIOD TO DATE			
	APRIL 84		THROUGH		MARCH 85			
	CURRENT MONTH	JANUARY 85	ESTIMATE	DIFFERENCE	ACTUAL	ESTIMATE	DIFFERENCE	%
TRUE-UP CALCULATION	ACTUAL	ESTIMATE	DIFFERENCE	%	ACTUAL	ESTIMATE	DIFFERENCE	%
1 PURCHASED GAS COST	\$5,596,104	\$7,142,245	\$1,544,081	50.27622	\$43,264,712	\$47,882,027	\$4,458,315	50.10289
2 TRANSPORTATION COST	3,798,972	1,898,720	(1,937,242)	(0.51021)	33,268,517	29,883,218	(3,283,763)	(0.09871)
3 TOTAL	9,395,136	9,091,975	(303,161)	(0.04185)	76,533,229	77,765,242	1,172,812	0.81530
4 FUEL REVENUES (NET OF REVENUE TAX)	10,881,868	9,091,975	(1,889,893)	(0.10326)	78,311,100	77,833,206	(877,894)	(0.00852)
5 TRUE-UP REFUND(COLLECTION)	28,976	20,978	0	0.00000	269,760	269,760	0	0.00000
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	11,008,962	9,028,981	(1,989,981)	(0.17982)	78,580,860	77,902,968	(877,894)	(0.00883)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 5)	1,613,827	26,978	(1,586,851)	(0.09320)	1,918,321	87,724	(1,830,597)	(0.59489)
8 INTEREST PROVISION-THIS PERIOD (21)	20,068	15,942	(3,346)	(0.25471)	101,328	85,348	(15,980)	(0.02500)
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (REVERSE OF LINE 8)	3,268,226	3,094,937	(264,289)	(0.07865)	650,827	650,827	0	0.00000
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 9)	(28,976)	(28,976)	0	0.00000	(288,760)	(288,760)	0	0.00000
10a FLEX RATE REFUND (if applicable)	0	0	0	0.00000	0	0	0	0.00000
11 TOTAL ESTIMATE TRUE-UP (7+8+9+10+10a)	4,967,074	3,110,879	(1,856,194)	(0.37378)	4,002,235	543,940	(1,858,494)	(0.77342)
11a FGT REFUND	0	0	0	0.00000	2,668,729	2,668,729	0	0.00000
11a(1) TOTAL ESTIMATE TRUE-UP (11+11a)	4,967,074	3,110,879	(1,856,194)	(0.37378)	4,967,074	3,110,879	(1,856,194)	(0.37378)
INTEREST PROVISION								
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	3,268,226	3,094,937	(264,289)	(0.07865)				
14 ENDING TRUE-UP BEFORE INTEREST (13+7-9)	4,948,085	3,094,937	(1,851,148)	(0.37427)				
15 TOTAL (13+14)	8,206,320	6,189,874	(2,116,446)	(0.25471)				
16 AVERAGE (50% OF 15)	4,152,860	3,094,937	(1,057,723)	(0.25471)				
17 INTEREST RATE - FIRST DAY OF MONTH	8.03	8.03	0	0.00000				
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	6.10	6.10	0	0.00000				
19 TOTAL (17+18)	12.130	12.130	0	0.00000				
20 AVERAGE (50% OF 19)	6.065	6.065	0	0.00000				
21 MONTHLY AVERAGE (20/12 Months)	0.505	0.505	0	0.00000				
	\$20,888	\$15,642	(\$5,246)	(\$0.25471)				

* If line 9 is a refund add to line 4
 If line 5 is a collection (-) subtract from line 4

SCHEDULE A-3											
TRANSPORTATION PURCHASES											
SYSTEM SUPPLY AND END USE											
APRIL 84 Through MARCH 85											
ACTUAL FOR THE PERIOD OF:											
PRESENT MONTH: JAN. 1995											
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)		(I)	(J)	(K)
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	THIRD PARTY	PIPELINE	DEMAND COST	OTHER CHARGES	TOTAL CENTS PER THERM
1 JAN. 1995	FGT	PGS	FTS-1 COMM. PIPELINE								\$0.72
2 JAN. 1995	FGT	PGS	FTS-1 COMM. PIPELINE								\$0.72
3 JAN. 1995	FGT	PGS	FTS-1 COMM. PIPELINE								\$4.38
4 JAN. 1995	FGT	PGS	FTS-1 COMM. PIPELINE								\$4.38
5 JAN. 1995	FGT	PGS	FTS-1 DEMAND								\$4.33
6 JAN. 1995	FGT	PGS	FTS-1 DEMAND								\$4.35
7 JAN. 1995	FGT	PGS	NO NOTICE								\$0.88
8 JAN. 1995	SFCA	PGS	COMM. PIPELINE								\$0.72
9 JAN. 1995	SFCA	PGS	DEMAND								\$4.33
10 JAN. 1995		PGS	COMM. OTHER								
11 JAN. 1995		PGS	SONAT/SO GA COMM. PIPELINE								
12 JAN. 1995		PGS	SONAT/SO GA COMM. PIPELINE								
13 JAN. 1995		PGS	SONAT/SO GA DEMAND								
14 JAN. 1995		PGS	SONAT/SO GA DEMAND								
15 JAN. 1995		PGS	COMM. PIPELINE								
16 JAN. 1995		PGS	DEMAND								
17 JAN. 1995		PGS	COMM. OTHER								
18 JAN. 1995		PGS	COMM. OTHER								
19 JAN. 1995		PGS	SWING								
20 JAN. 1995		PGS	COMM. OTHER								
21 JAN. 1995		PGS	COMM. OTHER								
22 JAN. 1995		PGS	COMM. OTHER								
23 JAN. 1995		PGS	COMM. OTHER								
24 JAN. 1995		PGS	COMM. OTHER								
25 JAN. 1995		PGS	SWING								\$4.28
26 JAN. 1995	CASHOUT CHARGES	PGS	DEMAND								\$0.70
27 JAN. 1995	CASHOUT CHARGES	PGS	COMM. PIPELINE								\$13.71
28 JAN. 1995	CASHOUT CHARGES	PGS	COMM. OTHER								
				170,588,900	42,358,140	212,827,040	\$7,083,523.50	\$781,131.58	\$4,068,738.54	\$0.00	\$5.60
TOTAL											\$0.00

COMPANY: PEOPLES GAS SYSTEM, INC.		TRANSPORTATION SYSTEM SUPPLY					SCHEDULE A-4 Page 1 of 3	
FOR THE PERIOD OF:		APRIL 84		THROUGH		MARCH 85		
PRESENT MONTH:		JANUARY 1985						
(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT MMBtu	(D) NET AMOUNT MMBtu	(E) MONTHLY GROSS MMBtu	(F) MONTHLY NET MMBtu	(G) WELLHEAD PRICE \$/MMBtu	(H) CITYGATE PRICE \$/GAL	
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18	TOTAL							

(1) The wellhead price listed for each receipt point represents the actual cost of gas to PGS from its supplier(s).
 (2) The volumes listed above represent gas moved on Florida Gas Transmission.
 (3) The prices listed above represent gas moved on Florida Gas Transmission.
 (4) City Gate price = Wellhead price + FGT FTS-1 Demand charge + FGT Commodity Component + other associated pipeline charges.

COMPANY: PEOPLES GAS SYSTEM, INC.		TRANSPORTATION SYSTEM SUPPLY		SCHEDULE A-4 Page 2 of 3			
FOR THE PERIOD OF:		APRIL 84	Through	MARCH 85			
PRESENT MONTH:		JANUARY 1985					
(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT MONTHLY	(D) NET AMOUNT MONTHLY	(E) MONTHLY GROSS MONTHLY	(F) MONTHLY NET MONTHLY	(G) WELLHEAD PRICE MONTHLY	(H) CITYGATE PRICE (02)E/F
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
TOTAL							

(1) The wellhead price listed for each receipt point represents the actual cost of gas to PQS from its supplier(s).
 (2) The volumes listed above represent gas moved on Florida Gas Transmission.
 (3) The prices listed above represent gas moved on Florida Gas Transmission.
 (4) City Gate price = Wellhead price + FGT FTS-1 Demand charge + FGT Commodity Component + other associated pipeline charges.

COMPANY: PEOPLES GAS SYSTEM, INC.		TRANSPORTATION SYSTEM SUPPLY		APRIL 84 Through MARCH 85		SCHEDULE A-4 Page 3 of 3	
FOR THE PERIOD OF: PRESENT MONTH:		JANUARY 1985					
(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT MONTHLY	(D) NET AMOUNT MONTHLY	(E) MONTHLY GROSS MONTHLY	(F) MONTHLY NET MONTHLY	(G) WELLHEAD PRICE \$/MBTU	(H) CITYGATE PRICE \$/CUBIC FT
37							
38							
39							
40							
41							
42							
43							
44							
45						0.00000	0.00000
46						0.00000	0.00000
47						0.00000	0.00000
48						0.00000	0.00000
49						0.00000	0.00000
50						0.00000	0.00000
51						0.00000	0.00000
52						0.00000	0.00000
53						0.00000	0.00000
54						0.00000	0.00000
55						0.00000	0.00000
TOTAL							
WEIGHTED AVERAGE							

(1) The wellhead price listed for each receipt point represents the actual cost of gas to PGS from its supplier(s).
 (2) The volumes listed above represent gas moved on Florida Gas Transmission.
 (3) The prices listed above represent gas moved on Florida Gas Transmission.
 (4) City Gate price = Wellhead price + FGT FTS-1 Demand charge + FGT Commodity Component + other associated pipeline charges.

SCHEDULE A-4

COMPANY: PEOPLES GAS SYSTEM, INC. THERM SALES AND CUSTOMER DATA FOR THE MONTH OF: JANUARY 1999 PERIOD TO DATE

Table with columns: THERM SALES (FIRM), CURRENT MONTH (ACTUAL, ESTIMATE, DIFFERENCE, %), TOTAL THERM SALES (TOTAL, ESTIMATE, DIFFERENCE, %). Includes sections for Therm Sales (Residential, Commercial, Industrial), Total Firm Sales, Therm Sales (Transportation), and Number of Customers (Residential, Commercial, etc.).

Composite Exhibit No. Docket No. 950003-GU Peoples Gas System, Inc. (RE-1) Page 35 of 85

COMPANY: PEOPLES GAS SYSTEM, INC.

CONVERSION FACTOR CALCULATION

SCHEDULE A-4

ACTUAL FOR THE PERIOD OF: APRIL 1994 THROUGH MARCH 1995

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> ÷ <u>AVERAGE BTU CONTENT</u>	1.0453	1.0433	1.0403	1.0364	1.0403	1.0374	1.0335	1.0325	1.0335	1.0335	0	0
<u>CCF PURCHASED</u>												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	0	0
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	0	0
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	0	0
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.063	1.061	1.058	1.054	1.058	1.055	1.051	1.050	1.051	1.051	0	0
JACKSONVILLE ONLY:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> ÷ <u>AVERAGE BTU CONTENT</u>	1.0423	1.0384	1.0394	1.0266	1.0285	1.0276	1.0276	1.0285	1.0285	1.0276	0	0
<u>CCF PURCHASED</u>												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	0	0
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	0	0
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	0	0
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.060	1.059	1.057	1.044	1.046	1.045	1.045	1.046	1.046	1.045	0	0

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF:

APRIL 94 through MARCH 95

Page 1 of 3

COST OF GAS PURCHASED	CURRENT MONTH: FEBRUARY 95				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)								
2 NO NOTICE SERVICE								
3 SWING SERVICE								
4 COMMODITY (Other)								
5 DEMAND								
6 OTHER	\$6,199	\$0	(\$6,199)	ERR	(\$120,956)	\$36,128	\$157,084	434.80
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)								
8 DEMAND								
9 OTHER								
10								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$8,885,070	\$7,824,075	(\$1,040,795)	(13.31)	\$85,609,064	\$85,727,022	\$117,958	0.14
12 NET UNBILLED	\$122,974	\$0	(\$122,974)	0.00	\$400,132	(\$978,005)	(\$1,378,137)	0.00
13 COMPANY USE	\$5,039	\$0	(\$5,039)	0.00	\$86,404	\$67,705	(\$18,699)	0.00
14 TOTAL THERM SALES	\$10,287,950	\$7,824,075	(\$2,443,875)	(31.24)	\$86,579,051	\$85,457,281	(\$3,121,770)	(3.65)

COMPANY: PEOPLES GAS SYSTEM, INC.

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF:

APRIL 84 through MARCH 85

Page 2 of 3

THERMS PURCHASED	CURRENT MONTH: FEBRUARY 85				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)								
16 NO NOTICE SERVICE (Billing Determinants Only)								
17 SWING SERVICE (Commodity)								
18 COMMODITY (Other) (Commodity)								
19 DEMAND (Billing Determinants Only)								
20 OTHER	130,910	0	(130,910)	ERR	130,910	0	(130,910)	ERR
LESS END-USE CONTRACT		0						
21 COMMODITY (Pipeline)								
22 DEMAND								
23 OTHER								
24 TOTAL PURCHASES	38,802,942	30,800,000	(8,002,942)	(25.98)	326,622,748	316,704,720	(9,918,028)	(3.13)
25 NET UNBILLED	1,079,190	0	(1,079,190)	0.00	3,120,404	(3,106,805)	(6,227,209)	0.00
26 COMPANY USE	19,833	0	(19,833)	0.00	309,958	239,292	(70,666)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	39,888,037	30,800,000	(9,188,037)	(29.83)	320,903,128	312,859,395	(8,043,733)	(2.57)

Composite Exhibit No. _____
Docket No. 950003-GU
Peoples Gas System, Inc.
(EE-1)
Page 37b of 85

COMPANY: PEOPLES GAS SYSTEM, INC.

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF: APRIL 94 through MARCH 95 Page 3 of 3

CENTS PER THERM	CURRENT MONTH: FEBRUARY 95				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
28 COMMODITY (Pipeline) (1/15)	0.00893	0.00728	(0.00187)	(22.93)	0.00864	0.00837	(0.00026)	(3.18)
29 NO NOTICE SERVICE (2/18)	0.00694	0.00694	0.00000	0.00	0.00694	0.00694	0.00000	0.00
30 SWING SERVICE (3/17)								
31 COMMODITY (Other) (4/18)								
32 DEMAND (5/19)	0.04768	0.04183	(0.00585)	(14.00)	0.04758	0.04828	(0.00130)	(2.81)
33 OTHER (8/20)	0.04735	0.00000	(0.04735)	ERR	(0.02396)	ERR	ERR	ERR
LESS END-USE CONTRACT								
34 COMMODITY (Pipeline) (7/21)	0.00840	0.00717	(0.00123)	0.00	0.00000	0.00000	0.00000	0.00
35 DEMAND (8/22)	0.04260	0.04331	0.00071	0.00	0.00000	0.00000	0.00000	0.00
36 OTHER (8/23)	ERR	0.00000	ERR	0.00	0.00000	0.00000	0.00000	0.00
37 TOTAL COST OF PURCHASES (11/24)	0.22848	0.25403	0.02556	10.08	0.28210	0.27088	0.00858	3.17
38 NET UNBILLED (12/25)	0.11395	0.00000	(0.11395)	0.00	0.00000	0.00000	0.00000	0.00
39 COMPANY USE (13/26)	0.25407	0.00000	(0.25407)	0.00	0.00000	0.00000	0.00000	0.00
40 TOTAL COST OF THERMS SOLD (11/27)	0.22189	0.25403	0.03234	12.73	0.26678	0.27401	0.00724	2.64
41 TRUE-UP (E-4)	(0.00095)	(0.00095)	0.00000	0.00	(0.00095)	(0.00095)	0.00000	0.00
42 TOTAL COST OF GAS (40+41)	0.22074	0.25308	0.03234	12.78	0.26583	0.27308	0.00724	2.65
43 REVENUE TAX FACTOR	1.00378	1.00378	0.00000	0.00	1.00378	1.00378	0.00000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.22157	0.25403	0.03248	12.78	0.26682	0.27409	0.00726	2.65
45 PGA FACTOR ROUNDED TO NEAREST .001	22.157	25.403	3.24569	12.78	26.682	27.409	0.72631	2.65

Composite Exhibit No.
Docket No. 950003-GU
Peoples Gas System, Inc.
(EE-1)
Page 37c of 85

COMPANY: PEOPLES GAS SYSTEM, INC.

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

COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
1 Commodity Pipeline (FGT)			\$0.00964
2 Commodity Pipeline (SNG/SO GA)			\$0.00550
3 Commodity Pipeline (SFCA)			\$0.00717
4 Cashouts-Peoples Transportation Customers			\$0.00679
5 Commodity Pipeline (SNG/SO GA)-Adj. Jan. '95	0	\$0	\$0.00471
6			\$0.00000
7			\$0.00893
8 TOTAL COMMODITY (Pipeline)			
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
9 Swing Service-Demand-3rd Party Suppliers			\$0.00000
10 Swing Service-Commodity-3rd Party Suppliers			\$0.00000
11 Swing Service-Demand-3rd Party Suppliers-Jan. '95 Accrual Adj.			\$0.00000
12 Swing Service-Commodity-3rd Party Suppliers-Jan. '95 Accrual Adj.	0	\$0	\$0.00000
13	0	\$0	\$0.00000
14			
15			
16 TOTAL SWING SERVICE			
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
17 Purchases from 3rd Party Suppliers			
18 City of Sunrise			
19 Cashouts-Peoples Transportation Customers			
20 Purchases from 3rd Party Suppliers-Adj. Prior Month			
21 Purchases from 3rd Party Suppliers-Adj. Prior Period			
22 Purchases from 3rd Party Suppliers-Jan. '95 Accrual Adj.	124,230	\$19,628	\$0.15800
22a Imbalance Cashout-FGT	427,080		
23 Bookouts			
24			
25 TOTAL COMMODITY (Other)			
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
26 Demand (FGT)			\$0.04331
27 Demand (SNG/SO GA)			\$0.07292
28 Demand (SFCA)			\$0.04331
29 Temporary Relinquishment Credit-(FGT)			\$0.04331
30 Cashouts-Peoples Transportation Customers			\$0.04528
31 Demand (SNG/SO GA)Adj. Prior Month	0	\$0	\$0.02044
32	0	\$0	\$0.00000
33			\$0.00000
34			\$0.04768
35 TOTAL DEMAND			
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
36 Revenue Sharing-FGT	0	(\$184,604)	\$0.00000
37 Legal Fees	0	\$13,635	\$0.00000
38 Administrative Costs	0	\$47,664	\$0.00000
39 Operational Flow Order Penalty Charges-FGT	248,750	\$248,750	\$1.00000
40 Less Oper. Flow Order Penalty Chgs. Billed to Customers	(117,840)	(\$119,155)	\$1.01116
41	0	\$0	\$0.00000
42	130,910	\$8,199	\$0.04735
43 TOTAL OTHER			

SCHEDULE A-2	FOR THE PERIOD OF: APRIL 94 Through MARCH 95									
	CURRENT MONTH: FEBRUARY 95		PERIOD TO DATE		ESTIMATE		ACTUAL		DIFFERENCE	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
TRUE-UP CALCULATION										
1 PURCHASED GAS COST	\$5,058,512		\$5,438,258		\$38,746		\$48,452,524		\$48,452,524	89.8865
2 TRANSPORTATION COST	3,853,219		2,385,719		(1,467,500)		37,878,138		(4,781,202)	(0.12682)
3 TOTAL	8,911,731		7,823,977		(1,087,754)		86,330,662		136,857	0.00160
4 FUEL REVENUES (NET OF REVENUE TAX)	10,357,850		7,524,875		(2,832,975)		88,579,051		(1,252,924)	(0.00142)
5 TRUE-UP REFUND(COLLECTION)	28,878		28,878		0		298,738		0	0.00000
6 FUEL REVENUE APPLICABLE TO PERIOD *	10,386,700		7,553,753		(2,832,947)		88,878,789		(1,121,770)	(0.00133)
(LINE 4 (+ or -) LINE 5)	1,434,898		26,878		(1,408,020)		3,353,128		(1,918,866)	(0.05717)
7 TRUE-UP PROVISION - THIS PERIOD	28,719		15,747		(12,972)		111,098		(18,950)	(0.17072)
(LINE 6 - LINE 2)	4,987,074		3,110,579		(1,876,495)		850,527		0	0.00000
8 INTEREST PROVISION-THIS PERIOD (21)	28,878		28,878		0		(298,738)		0	0.00000
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	6,403,703		3,123,328		(3,280,375)		6,463,703		(3,277,375)	(0.50710)
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 9)	0		0		0		0		0	0.00000
10a FLEX RATE REFUND (if applicable)	0		0		0		0		0	0.00000
11 TOTAL ESTACT TRUE-UP (7+8+9+10+10a)	6,403,703		3,123,328		(3,280,375)		6,463,703		(3,277,375)	(0.50710)
11a FGT REFUND	0		0		0		0		0	0.00000
12 ADJ TOTAL ESTACT TRUE-UP (11+11a)	6,403,703		3,123,328		(3,280,375)		6,463,703		(3,277,375)	(0.50710)
INTEREST PROVISION										
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	4,987,074		3,110,579		(1,876,495)		6,463,703		(3,277,375)	(0.50710)
14 ENDING TRUE-UP BEFORE INTEREST (13+7-5)	6,374,993		3,110,579		(3,264,414)		3,538,964		(2,777,375)	(0.78216)
15 TOTAL (13+14)	11,342,067		6,221,158		(5,120,909)		559,587		0	0.00000
16 AVERAGE (50% OF 15)	5,671,034		3,110,579		(2,560,455)		2,560,738		0	0.00000
17 INTEREST RATE - FIRST DAY OF MONTH	6.10		6.10		0		6.463,703		3,126,328	(0.51179)
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.05		5.05		0		0		0	0.00000
19 TOTAL (17+18)	12,150		12,150		0		0		0	0.00000
20 AVERAGE (50% OF 19)	6.075		6.075		0		0		0	0.00000
21 MONTHLY AVERAGE (20/12 Months)	0.508		0.508		0		0		0	0.00000
22 INTEREST PROVISION (18+21)	\$28,719		\$15,747		(\$13,002)		\$15,747		(\$13,002)	(0.82615)

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

COMPANY: PEOPLES GAS SYSTEM, INC.		TRANSMISSION SYSTEM SUPPLY					SCHEDULE A-4 Page 1 of 4		
FOR THE PERIOD OF:		APRIL 84		Through	MARCH 85				
PRESENT MONTH:		FEBRUARY 1985							
(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT MONTHLY	(D) NET AMOUNT MONTHLY	(E) MONTHLY GROSS AMOUNT	(F) MONTHLY NET AMOUNT	(G) WELLHEAD PRICE MONTHLY	(H) CITYGATE PRICE MONTHLY		
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
								TOTAL	

(1) The wellhead price listed for each receipt point represents the actual cost of gas to PQS from its supplier(s).
 (2) The volumes listed above represent gas moved on Florida Gas Transmission.
 (3) The prices listed above represent gas moved on Florida Gas Transmission.
 (4) City Gate price = Wellhead price + FGT FTS-1 demand charge + FGT Commodity Component + other associated pipeline charges.

SCHEDULE A-4 Page 2 of 4		TRANSPORTATION SYSTEM SUPPLY					
COMPANY: PEOPLES GAS SYSTEM, INC.		FOR THE PERIOD OF:					
PRESENT MONTH:		APRIL 84		Through		MARCH 85	
(A)	(B) RECEIPT POINT	(C) GROSS AMOUNT MMSBtu	(D) NET AMOUNT MMSBtu	(E) MONTHLY GROSS MMSBtu	(F) MONTHLY NET MMSBtu	(G) WELLHEAD PRICE \$/MMSBtu	(H) CITYGATE PRICE \$/DGEYF
19	PRODUCER/SUPPLIER						
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36	TOTAL						

(1) The wellhead price listed for each receipt point represents the actual cost of gas to PGS from its supplier(s).
 (2) The volumes listed above represent gas moved on Florida Gas Transmission.
 (3) The prices listed above represent gas moved on Florida Gas Transmission.
 (4) City Gate price = Wellhead price + FGT FTS-1 Demand charge + FGT Commodity Component + other associated pipeline charges.

SCHEDULE A-4 Page 3 of 4		TRANSPORTATION SYSTEM SUPPLY					
FOR THE PERIOD OF: PRESENT MONTH:		APRIL 94 FEBRUARY 1995		THROUGH MARCH 95			
(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 \$/GSEYF
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							
48							
49							
50							
51							
52							
53							
54							
		TOTAL					

(1) The wellhead price listed for each receipt point represents the actual cost of gas to PGS from its supplier(s).
 (2) The volumes listed above represent gas moved on Florida Gas Transmission.
 (3) The prices listed above represent gas moved on Florida Gas Transmission.
 (4) City Gate price = Wellhead price + FGT FTS-1 Demand charge + FGT Commodity Component + other associated pipeline charges.

SCHEDULE A-4 Page 4 of 4		TRANSPORTATION SYSTEM SUPPLY					
FOR THE PERIOD OF:		APRIL 94		Through		MARCH 95	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu	NET AMOUNT MMBtu	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE \$/MMBtu	CITYGATE PRICE \$/Dcf
55						0.00000	0.00000
56						0.00000	0.00000
57						0.00000	0.00000
58						0.00000	0.00000
59						0.00000	0.00000
60						0.00000	0.00000
61						0.00000	0.00000
62						0.00000	0.00000
63						0.00000	0.00000
64						0.00000	0.00000
65						0.00000	0.00000
66						0.00000	0.00000
67						0.00000	0.00000
68						0.00000	0.00000
69						0.00000	0.00000
70						0.00000	0.00000
71						0.00000	0.00000
72						0.00000	0.00000
73	TOTAL						
74	WEIGHTED AVERAGE						

(1) The wellhead price listed for each receipt point represents the actual cost of gas to PGS from its supplier(s).
 (2) The volumes listed above represent gas moved on Florida Gas Transmission.
 (3) The prices listed above represent gas moved on Florida Gas Transmission.
 (4) City Gate price = Wellhead price + FGT FTS-1 Demand charge + FGT Commodity Component + other associated pipeline charges.

	CURRENT MONTH				FEBRUARY 1995 PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE	%	ACTUAL	ESTIMATE	DIFFERENCE	%
THERM SALES (FIRM)								
1 RESIDENTIAL	7,428,147	6,842,350	(1,585,857)	(21.50%)	35,353,648	37,832,630	(2,478,982)	(6.82%)
2 SMALL COMM. SERVICE	432,740	302,492	(130,248)	(30.28%)	2,445,132	2,445,132	0	0.00%
3 COMMERCIAL SERVICE	10,600,024	9,428,439	(1,171,585)	(10.95%)	81,409,837	91,103,278	(9,693,441)	(11.28%)
4 COMMERCIAL LV-1	11,862,284	11,322,479	(539,805)	(4.55%)	85,164,032	88,948,487	(3,784,455)	(4.31%)
5 COMM. ST. LIGHTING	2,904,883	2,682,908	(221,975)	(7.64%)	23,368,263	26,634,898	(3,266,635)	(12.27%)
6 COMM. ST. LIGHTING	18,728	10,648	(8,080)	(42.89%)	113,172	113,172	0	0.00%
7 WHOLESALE	18,200	10,000	(8,200)	(45.05%)	158,873	126,880	(31,993)	(20.36%)
8 NATURAL GAS VEH. SALES	48,438	0	48,438	0.00%	481,209	0	481,209	100.00%
9 OFF SYSTEM SALES	337,000	0	337,000	0.00%	1,817,400	0	1,817,400	100.00%
10 TOTAL FIRM SALES	32,660,890	29,859,473	(2,801,417)	(8.58%)	279,887,214	246,479,854	(33,407,360)	(12.03%)
THERM SALES (INTERRUPTIBLE)								
11 INTERRUPTIBLE SMALL	3,761,914	4,131,354	369,440	9.82%	43,908,864	40,864,482	(3,044,382)	(6.93%)
12 INTERRUPTIBLE LV-1	2,432,208	2,886,716	454,508	18.68%	28,388,109	19,718,777	(8,669,332)	(30.25%)
13 INTERRUPTIBLE LV-2	1,329,706	1,544,638	214,932	16.17%	11,203,519	0	(11,203,519)	(100.00%)
14 TOTAL INT. SALES	5,521,828	6,576,710	1,054,882	19.10%	83,415,892	60,487,256	(22,928,636)	(27.48%)
THERM SALES (TRANSPORTATION)								
15 INTERRUPTIBLE SMALL	1,682,249	1,240,187	(442,062)	(26.28%)	16,817,484	11,854,533	(4,962,951)	(29.50%)
16 INTERRUPTIBLE LV-1	8,994,071	11,754,092	2,760,021	30.58%	120,287,103	122,832,806	2,545,703	2.08%
17 INTERRUPTIBLE LV-2	33,286,151	24,183,267	(9,102,884)	(27.28%)	383,137,287	281,358,032	(101,779,255)	(26.71%)
18 OFF SYSTEM SALES-TRANSP.	3,874,799	0	3,874,799	0.00%	3,974,799	0	(3,974,799)	(100.00%)
19 TOTAL TRANSPORTATION	49,837,271	27,127,526	(22,709,745)	(45.57%)	483,378,384	426,045,872	(57,332,512)	(11.86%)
20 TOTAL THROUGHPUT	89,919,408	72,873,234	(17,046,174)	(19.06%)	814,343,873	733,199,815	(81,144,058)	(9.96%)
NUMBER OF CUSTOMERS (FIRM)								
21 RESIDENTIAL	178,028	176,468	(1,560)	(0.88%)	1,890,369	1,893,872	3,503	0.18%
22 SMALL COMMERCIAL	6,280	6,280	0	0.00%	55,489	54	(55,435)	(99.81%)
23 COMMERCIAL SERVICE	14,440	14,330	(110)	(0.76%)	158,779	158,779	0	0.00%
24 COMMERCIAL LV-1	1,448	1,785	337	23.32%	16,582	1,526	(15,056)	(90.82%)
25 COMM. ST. LIGHTING	40	44	4	10.00%	87	0	(87)	(100.00%)
26 WHOLESALE	2	2	0	0.00%	220	220	0	0.00%
27 NATURAL GAS VEH. SALES	14	14	0	0.00%	138	7	(131)	(94.93%)
28 TOTAL FIRM	189,262	187,068	(2,194)	(1.16%)	2,128,649	2,128,649	0	0.00%
NUMBER OF CUSTOMERS (INT.)								
29 INTERRUPTIBLE SMALL	71	63	(8)	(11.27%)	767	737	(30)	(3.91%)
30 INTERRUPTIBLE LV-1	24	0	24	100.00%	288	88	(200)	(69.44%)
31 INTERRUPTIBLE LV-2	6	0	6	100.00%	85	0	(85)	(100.00%)
32 TOTAL INT.	100	78	(22)	(22.00%)	1,081	825	(256)	(23.73%)
NUMBER OF CUSTOMERS (TRANSP.)								
33 INTERRUPTIBLE SMALL	13	8	(5)	(38.46%)	148	88	(60)	(40.54%)
34 INTERRUPTIBLE LV-1	19	17	(2)	(10.53%)	207	191	(16)	(7.73%)
35 INTERRUPTIBLE LV-2	6	7	1	16.67%	82	77	(5)	(6.10%)
36 OFF SYSTEM SALES-TRANSP.	2	0	2	100.00%	2	0	(2)	(100.00%)
37 TOTAL TRANSPORTATION	42	32	(10)	(23.81%)	431	356	(75)	(17.41%)
38 TOTAL CUSTOMERS	189,564	187,172	(2,392)	(1.26%)	2,132,195	2,129,790	(2,405)	(0.11%)
THERM USE PER CUSTOMER								
39 RESIDENTIAL	42	33	(9)	(21.43%)	18	39	21	111.11%
40 SMALL COMMERCIAL	82	57	(25)	(30.49%)	42	1	(41)	(97.62%)
41 COMMERCIAL SERVICE	727	648	(79)	(8.93%)	6,200	811	(5,389)	(84.18%)
42 COMMERCIAL LV-1	7,822	6,841	(981)	(12.67%)	65,900	62,742	(3,158)	(4.81%)
43 COMMERCIAL LV-2	60,998	683	(62,315)	(102.17%)	735	514	(221)	(68.71%)
44 COMM. ST. LIGHTING	720	683	(37)	(5.14%)	4,984	6,768	1,784	(35.60%)
45 WHOLESALE	7,800	6,328	(1,472)	(18.87%)	3,318	0	(3,318)	(100.00%)
46 NATURAL GAS VEH. SALES	2,888	0	2,888	100.00%	218,771	0	(218,771)	(100.00%)
47 OFF SYSTEM SALES	168,800	61,511	(107,289)	(63.32%)	85,889	0	(85,889)	(100.00%)
48 INTERRUPTIBLE SMALL	82,972	258,215	175,243	211.21%	87,249	224,077	136,828	156.80%
49 INTERRUPTIBLE LV-1	143,064	258,215	115,151	80.49%	203,700	203,700	0	0.00%
50 INTERRUPTIBLE LV-2	129,411	182,005	52,594	40.64%	116,883	184,902	68,019	153.33%
51 INTERRUPTIBLE SMALL (TRANSP.)	526,004	832,005	306,001	58.35%	880,983	115,031	(765,952)	(13.18%)
52 OFF SYSTEM SALES (TRANSP.)	4,172,830	3,454,785	(718,045)	(17.21%)	4,204,438	3,682,702	(521,736)	(12.43%)
53 TOTAL CUSTOMERS	1,987,288	1,987,288	0	0.00%	1,987,288	1,987,288	0	0.00%

COMPANY: PEOPLES GAS SYSTEM, INC.

CONVERSION FACTOR CALCULATION

SCHEDULE A-4

ACTUAL FOR THE PERIOD OF: APRIL 1994 THROUGH MARCH 1995

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT CCF PURCHASED	1.0453	1.0433	1.0403	1.0364	1.0403	1.0374	1.0335	1.0326	1.0335	1.0336	1.0326	0
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	0
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	0
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	0
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.063	1.061	1.058	1.054	1.058	1.055	1.051	1.050	1.051	1.051	1.050	0
JACKSONVILLE ONLY:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT CCF PURCHASED	1.0423	1.0384	1.0394	1.0266	1.0285	1.0276	1.0276	1.0265	1.0285	1.0276	1.0256	0
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	0
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	0
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	0
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.060	1.056	1.057	1.044	1.046	1.045	1.045	1.046	1.046	1.045	1.043	0

SCHEDULE A 1

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

APRIL 84 through MARCH 85 Page 1 of 3

ESTIMATED FOR THE PERIOD OF:

	CURRENT MONTH: MARCH 85			PERIOD TO DATE			
	ACTUAL	REV. FLEX		ACTUAL	REV. FLEX		DIFFERENCE
		DOWN EST.	AMOUNT		%	DOWN EST.	
COST OF GAS PURCHASED							
1 COMMODITY (Pipeline)	\$400,881	\$341,858	(\$59,033)	\$5,251,727	\$5,188,564	(\$63,163)	(1.28)
2 NO NOTICE SERVICE	\$43,078	\$43,028	\$0	\$508,820	\$508,820	\$0	0.00
3 SWING SERVICE	\$1,785,188	\$0	(\$1,785,188)	\$15,315,834	\$8,820,227	(\$6,395,607)	(71.70)
4 COMMODITY (Other)	\$4,068,368	\$5,320,284	\$1,251,916	\$32,607,294	\$38,678,354	\$6,071,060	10.35
5 DEMAND	\$3,372,803	\$3,411,306	\$38,403	\$34,055,327	\$34,269,224	\$203,897	0.60
6 OTHER	\$241,538	\$0	(\$241,538)	\$120,583	\$38,128	(\$84,455)	(233.77)
LESS END-USE CONTRACT							
7 COMMODITY (Pipeline)	\$118,644	\$103,028	(\$15,616)	\$1,988,430	\$2,019,446	\$30,016	0.00
8 DEMAND	\$617,242	\$664,458	\$47,216	\$11,103,039	\$11,511,868	\$408,829	0.00
9 OTHER	\$0	\$0	\$0	(\$20,194)	(\$20,194)	\$0	0.00
10	\$8,176,038	\$8,348,972	(\$172,934)	\$84,785,103	\$84,075,984	(\$709,108)	(0.75)
11 TOTAL COST	(\$899,841)	\$0	\$899,841	(\$489,509)	(\$878,005)	(\$378,496)	0.00
12 NET UNBILLED	\$4,680	\$0	(\$4,680)	\$91,084	\$67,705	(\$23,379)	0.00
13 COMPANY USE	\$7,455,860	\$8,349,972	\$893,092	\$68,034,931	\$93,806,253	\$25,771,322	23.8
14 TOTAL THERM SALES							

(1+2+3+4+5+6)-(7+8+9+10)

COMPANY: PEOPLES GAS SYSTEM, INC.

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF: APRIL 94 through MARCH 95 Page 2 of 3

THERMS PURCHASED	CURRENT MONTH: MARCH 95				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)	49,500,774	51,284,512	1,783,738	3.48	611,181,970	630,007,194	18,825,224	2.99
16 NO NOTICE SERVICE (Billing Determinants Only)	8,200,000	8,200,000	0	0.00	73,000,000	73,000,000	0	0.00
17 SWING SERVICE (Commodity)	11,278,200	0	(11,278,200)	ERR	87,401,310	48,568,910	(38,832,400)	(79.65)
18 COMMODITY (Other) (Commodity)	23,233,084	34,207,320	10,974,236	32.08	272,789,482	301,399,892	28,610,410	9.49
19 DEMAND (Billing Determinants Only)	71,292,620	71,218,104	(74,516)	(0.10)	718,375,733	738,005,704	21,629,971	2.93
20 OTHER	241,040	0	(241,040)	ERR	371,950	0	(371,950)	ERR
LESS END-USE CONTRACT		0						
21 COMMODITY (Pipeline)	15,250,350	14,845,191	(405,159)	0.00	242,477,890	253,865,253	11,387,563	0.00
22 DEMAND	16,621,450	15,416,662	(1,204,788)	0.00	258,026,521	264,615,195	6,588,674	0.00
23 OTHER	0	0	0	0.00	(437,924)	(437,924)	0	0.00
24 TOTAL PURCHASES	34,511,284	34,207,320	(303,964)	(0.89)	361,134,030	350,912,040	(10,221,990)	(2.91)
25 NET UNBILLED	(3,038,603)	0	3,038,603	0.00	81,801	(3,106,805)	(3,188,606)	0.00
26 COMPANY USE	19,174	0	(19,174)	0.00	329,132	239,292	(89,840)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	34,428,400	34,207,320	(219,080)	(0.64)	355,329,528	347,066,715	(8,262,813)	(2.38)

COMPANY: PEOPLES GAS SYSTEM, INC.

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

SCHEDULE A 1

ESTIMATED FOR THE PERIOD OF: APRIL 94 Through MARCH 95 Page 3 of 3

CENTS PER THERM	CURRENT MONTH: MARCH 95				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
28 COMMODITY (Pipeline) (1/15)	0.00810	0.00687	(0.00143)	(21.49)	0.00859	0.00823	(0.00036)	(4.38)
29 NO NOTICE SERVICE (2/16)	0.00694	0.00694	0.00000	0.00	0.00694	0.00694	0.00000	0.00
30 SWING SERVICE (3/17)	0.15829	0.00000	(0.15829)	ERR	0.17524	0.18368	0.00843	4.59
31 COMMODITY (Other) (4/18)	0.17511	0.15553	(0.01958)	(12.59)	0.19285	0.19469	0.00184	0.94
32 DEMAND (5/19)	0.04731	0.04790	0.00059	1.23	0.04754	0.04642	(0.00112)	(2.41)
33 OTHER (6/20)	1.00207	0.00000	(1.00207)	ERR	0.32419	ERR	ERR	ERR
LESS END-USE CONTRACT								
34 COMMODITY (Pipeline) (7/21)	0.00778	0.00694	(0.00084)	0.00	0.00000	0.00000	0.00000	0.00
35 DEMAND (8/22)	0.03714	0.04310	0.00596	0.00	0.00000	0.00000	0.00000	0.00
36 OTHER (9/23)	ERR	0.00000	ERR	0.00	0.00000	0.00000	0.00000	0.00
37 TOTAL COST OF PURCHASES (11/24)	0.26589	0.24407	(0.02182)	(8.94)	0.26247	0.26809	0.00562	2.10
38 NET UNBILLED (12/25)	0.29607	0.00000	(0.29607)	0.00	0.00000	0.00000	0.00000	0.00
39 COMPANY USE (13/26)	0.24408	0.00000	(0.24408)	0.00	0.00000	0.00000	0.00000	0.00
40 TOTAL COST OF THERMS SOLD (11/27)	0.26654	0.24407	(0.02247)	(9.21)	0.26675	0.27106	0.00431	1.59
41 TRUE-UP (E-4)	(0.00095)	(0.00095)	0.00000	0.00	(0.00095)	(0.00095)	0.00000	0.00
42 TOTAL COST OF GAS (40+41)	0.26559	0.24312	(0.02247)	(9.24)	0.26580	0.27011	0.00431	1.59
43 REVENUE TAX FACTOR	1.00378	1.00378	0.00000	0.00	1.00376	1.00376	0.00000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42+43)	0.26659	0.24403	(0.02256)	(9.24)	0.26680	0.27113	0.00432	1.59
45 PGA FACTOR ROUNDED TO NEAREST .001	26.659	24.403	(2.25555)	(9.24)	26.680	27.113	0.43238	1.59

COMPANY: PEOPLES GAS SYSTEM, INC.

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

COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
	37,312,440	\$263,831	\$0.00707
1 Commodity Pipeline (FGT)	9,323,390	\$118,670	\$0.01251
2 Commodity Pipeline (SNG/SO GA)	2,223,390	\$15,942	\$0.00717
3	641,554	\$4,447	\$0.00693
4 Cashouts-Peoples Transportation Customers	0	\$0	\$0.00000
5	0	\$0	\$0.00000
6			
7	49,500,774	\$400,891	\$0.00810
8 TOTAL COMMODITY (Pipeline)			
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
		\$153,067	\$0.00000
9 Swing Service-Demand-3rd Party Suppliers	11,278,200	\$1,620,775	\$0.14371
10 Swing Service-Commodity-3rd Party Suppliers	0	\$11,358	\$0.00000
11 Swing Service-Commodity-3rd Party Suppliers-Adj. Dec. '94	0	\$0	\$0.00000
12	0	\$0	\$0.00000
13	0	\$0	\$0.00000
14			
15	11,278,200	\$1,785,188	\$0.15829
16 TOTAL SWING SERVICE			
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
	22,718,030	\$3,950,058	\$0.17387
17 Purchases from 3rd Party Suppliers	15,255	\$5,754	\$0.37718
18 City of Sunrise	658,086	\$92,547	\$0.14108
19 Cashouts-Peoples Transportation Customers	642,320	\$148,055	\$0.23050
20 Purchases from 3rd Party Suppliers-Adj. Prior Months	(1,487)	(\$351)	\$0.23630
21 Purchases from 3rd Party Suppliers-Adj. Prior Period	(195,990)	(\$31,248)	\$0.15944
22 Purchases from 3rd Party Suppliers-Feb. '95 Accrual Adj.	(423,740)	(\$66,103)	\$0.15600
22a Imbalance Cashout-FGT	(177,390)	(\$30,343)	\$0.17105
23 Bookouts			
24	23,233,084	\$4,058,366	\$0.17511
25 TOTAL COMMODITY (Other)			
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
	85,311,070	\$3,895,020	\$0.04568
26 Demand (FGT)	9,432,266	\$492,745	\$0.05224
27 Demand (SNG/SO GA)	2,232,000	\$96,668	\$0.04331
28	(26,324,270)	(\$1,140,104)	\$0.04331
29 Temporary Relinquishment Credit (FGT)	641,554	\$28,575	\$0.04454
30 Cashouts-Peoples Transportation Customers	0	\$0	\$0.00000
31	0	\$0	\$0.00000
32	0	\$0	\$0.00000
33			
34	71,292,620	\$3,372,903	\$0.04731
35 TOTAL DEMAND			
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
	0	(\$172,720)	\$0.00000
36 Revenue Sharing FGT	0	\$97,983	\$0.00000
37 Legal Fees	0	\$122,225	\$0.00000
38 Administrative Costs	323,380	\$323,380	\$1.00000
39 Operational Flow Order Penalty Charges-FGT	(93,880)	(\$140,970)	\$1.50000
40 Less Oper. Flow Order Penalty Chgs. Billed to Customers	11,640	\$11,640	\$1.00000
41 Less Oper. Flow Order Penalty Chgs. Billed to Customers-Adj. Jan. '95			
42	241,040	\$241,539	\$1.00207
43 TOTAL OTHER			

COMPANY: PEOPLES GAS SYSTEM, INC.

FOR THE PERIOD OF: APRIL 84 Through MARCH 85

	CURRENT MONTH: MARCH 85		PERIOD TO DATE	
	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE
TRUE-UP CALCULATION				
1 PURCHASED GAS COST	\$4,043,648	\$5,220,284	\$52,518,210	\$58,810,847
2 TRANSPORTATION COST	5,107,873	3,028,708	42,177,800	35,387,842
3 TOTAL	9,151,521	8,248,992	94,696,010	94,200,389
4 FUEL REVENUES (NET OF REVENUE TAX)	7,455,800	8,348,872	86,834,831	83,808,253
5 TRUE-UP REFUND(COLLECTION)	26,872	26,872	323,708	323,712
6 FUEL REVENUE APPLICABLE TO PERIOD *	7,482,622	8,375,744	86,308,639	84,128,865
7 TRUE-UP PROVISION - THIS PERIOD (LINE 4 (+ or -) LINE 5)	(1,668,508)	26,878	1,664,028	(1,542,844)
8 BEGINNING OF PERIOD TRUE-UP AND (LINE 6 - LINE 3)	26,123	18,853	158,168	126,949
9 INTEREST PROVISION-THIS PERIOD (21)	6,483,783	3,128,328	650,827	650,327
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 9)	(28,872)	(28,878)	(323,708)	(323,712)
10a FLEX RATE REFUND (if applicable)	0	0	0	0
11 TOTAL EXTRACT TRUE-UP (7+8+9+10+10a)	4,716,347	3,142,180	2,588,739	2,588,739
11a FOT REFUND	0	0	0	0
12 ADJ TOTAL EXTRACT TRUE-UP (11+11a)	4,716,347	3,142,180	4,716,347	3,142,180
INTEREST PROVISION				
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	6,483,783	3,128,328	(2,277,278)	(2,277,278)
14 ENDING TRUE-UP BEFORE INTEREST (13+7-5)	4,688,328	3,128,328	(1,581,882)	(1,581,882)
15 TOTAL (13+14)	11,081,828	6,256,653	(4,839,275)	(4,839,275)
16 AVERAGE (50% OF 15)	5,540,914	3,128,328	(2,419,637)	(2,419,637)
17 INTEREST RATE - FIRST DAY OF MONTH	8.05	8.05	0	0
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	8.12	8.12	0	0
19 TOTAL (17+18)	12,170	12,170	0	0
20 AVERAGE (50% OF 19)	6,085	6,085	0	0
21 MONTHLY AVERAGE (20*12 Months)	0,807	0,807	0	0
22 INTEREST PROVISION (18+21)	\$29,123	\$15,853	(812,270)	(812,270)

* If line 5 is a refund add to line 4
If line 6 is a collection (-) subtract from line 4

Composite Exhibit No. _____
Docket No. 950003-GU
Peoples Gas System, Inc.
(EE-1)
Page 46 of 85

SCHEDULE A-3 TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE APRIL 94 Through MARCH 95											
ACTUAL FOR THE PERIOD OF: PRESENT MONTH: MAR. 1995											
(A) MONTH	(B) PURCHASED FROM	(C) PURCHASED FOR	(D) SCH TYPE	(E) SYSTEM SUPPLY	(F) END USE	(G) TOTAL PURCHASED	(H) COMMODITY THIRD PARTY	(I) PIPELINE COST	(J) DEMAND COST	(K) OTHER CHARGES	(L) TOTAL CENTS PER THERM
1 MAR. 1995	FGT	PGS	FTS-1 COMML PIPELINE	30,963,620	12,270,540	30,963,620		\$222,008.17			\$0.72
2 MAR. 1995	FGT	PGS	FTS-1 COMML PIPELINE	6,056,000	12,270,540	12,270,540		87,878.77			\$0.72
3 MAR. 1995	FGT	PGS	FTS-2 COMML PIPELINE	262,620	262,620	262,620		26,008.24			\$0.48
4 MAR. 1995	FGT	PGS	FTS-1 COMML PIPELINE	52,786,800	262,620	262,620		12,813.80	\$2,366,188.28		\$4.38
5 MAR. 1995	FGT	PGS	FTS-1 COMML PIPELINE	6,200,000	12,270,540	12,270,540		15,841.71	\$31,437.13		\$4.33
6 MAR. 1995	FGT	PGS	FTS-2 DEMAND	6,200,000	12,270,540	12,270,540			\$468,720.00		\$7.98
7 MAR. 1995	FGT	PGS	FTS-2 DEMAND	6,200,000	12,270,540	12,270,540			43,028.00		\$0.88
8 MAR. 1995	FGT	PGS	NO NOTICE	2,232,000	2,232,000	2,232,000					\$0.72
9 MAR. 1995	FGT	PGS	COMML PIPELINE	2,232,000	2,232,000	2,232,000			86,887.52		\$4.33
10 MAR. 1995	FGT	PGS	DEMAND	9,432,268	2,250,810	2,250,810					\$1.25
11 MAR. 1995	FGT	PGS	COMML OTHER	8,323,360	568,860	8,323,360		116,870.21			\$0.47
12 MAR. 1995	FGT	PGS	SONATARGO GA COMML PIPELINE	641,554	568,860	568,860		2,728.87	482,744.85		\$5.22
13 MAR. 1995	FGT	PGS	SONATARGO GA COMML PIPELINE	641,554	568,860	568,860			87,528.00		\$3.00
14 MAR. 1995	FGT	PGS	SONATARGO GA DEMAND	641,554	2,250,810	2,250,810					\$1.00
15 MAR. 1995	FGT	PGS	SONATARGO GA DEMAND	641,554	2,250,810	2,250,810					\$1.00
16 MAR. 1995	FGT	PGS	COMML OTHER	641,554	83,860	83,860					\$4.45
17 MAR. 1995	FGT	PGS	SWRNG	641,554	83,860	83,860					\$0.89
18 MAR. 1995	FGT	PGS	COMML OTHER	641,554	83,860	83,860					\$12.61
19 MAR. 1995	FGT	PGS	COMML OTHER	641,554	83,860	83,860					\$100.00
20 MAR. 1995	FGT	PGS	COMML OTHER	641,554	83,860	83,860					\$150.00
21 MAR. 1995	FGT	PGS	COMML OTHER	641,554	83,860	83,860					\$150.00
22 MAR. 1995	FGT	PGS	COMML OTHER	641,554	83,860	83,860					\$150.00
23 MAR. 1995	FGT	PGS	COMML OTHER	641,554	83,860	83,860					\$150.00
24 MAR. 1995	FGT	PGS	COMML OTHER	641,554	83,860	83,860					\$150.00
25 MAR. 1995	FGT	PGS	COMML OTHER	641,554	83,860	83,860					\$150.00
26 MAR. 1995	FGT	PGS	COMML OTHER	641,554	83,860	83,860					\$150.00
27 MAR. 1995	FGT	PGS	COMML OTHER	641,554	83,860	83,860					\$150.00
28 MAR. 1995	FGT	PGS	COMML OTHER	641,554	83,860	83,860					\$150.00
29 MAR. 1995	FGT	PGS	COMML OTHER	641,554	83,860	83,860					\$150.00
30 MAR. 1995	FGT	PGS	COMML OTHER	641,554	83,860	83,860					\$150.00
31 MAR. 1995	FGT	PGS	COMML OTHER	641,554	83,860	83,860					\$150.00
32 TOTAL				181,869,090	27,577,820	189,346,810	\$5,688,553.84	\$4,199,968.87	\$5,139,389.20	\$182,410.00	\$5.34

COMPANY: PEOPLES GAS SYSTEM, INC.		TRANSPORTATION SYSTEM SUPPLY					SCHEDULE A-4 Page 1 of 2			
FOR THE PERIOD OF:		APRIL 84		Through	MARCH 85					
PRESENT MONTH:		MARCH 1985	(C)	(D)	(E)	(F)	(G)	(H)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT Mmbtu	NET AMOUNT Mmbtu	MONTHLY GROSS Mmbtu	MONTHLY NET Mmbtu	WELLHEAD PRICE \$/Mmbtu	CITYGATE PRICE \$/QcEWF			
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
		TOTAL								

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

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

(3) Included in the monthly net volumes above are 600,000 mmbtu's received at the City Gate via FGT FTS-2 capacity having a fuel surcharge of 2.47% per mmbtu. However, the above monthly net volumes are all calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 2.17% per mmbtu.

COMPANY: PEOPLES GAS SYSTEM, INC.		TRANSPORTATION SYSTEM SUPPLY					APRIL 84		Through		MARCH 85	
SCHEDULE A-4		FOR THE PERIOD OF:										
Page 2 of 2		PRESENT MONTH:		MARCH 1985								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)					
PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu	NET AMOUNT MMBtu	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE \$/MMBtu	CITYGATE PRICE (G&E)¢/cf					
19												
20												
21												
22												
23												
24												
25												
26												
27												
28												
29												
30												
31												
32												
33												
34												
35												
		TOTAL										

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

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

(3) Included in the monthly net volumes above are 605,600 mmbtu's received at the City Gate via FGT FTS-2 capacity having a fuel surcharge of 2.47% per mmbtu. However, the above monthly net volumes are all calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 2.17% per mmbtu.

SCHEDULE A-6												
COMPANY: PEOPLES GAS SYSTEM, INC. CONVERSION FACTOR CALCULATION												
ACTUAL FOR THE PERIOD OF: APRIL 1984 THROUGH MARCH 1985												
	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> =AVERAGE BTU CONTENT	1.0483	1.0433	1.0403	1.0364	1.0403	1.0374	1.0335	1.0325	1.0335	1.0335	1.0325	1.0325
<u>CCF PURCHASED</u>												
2 PRESSURE CORRECTION FACTOR												
<u>a. DELIVERY PRESSURE OF GAS SOLD</u> p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
<u>b. DELIVERY PRESSURE OF GAS PURCHASED</u> p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (pb) p.s.i.a.	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.063	1.041	1.058	1.054	1.059	1.055	1.051	1.050	1.051	1.051	1.050	1.050
JACKSONVILLE ONLY:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> =AVERAGE BTU CONTENT	1.0423	1.0384	1.0394	1.0266	1.0285	1.0278	1.0276	1.0285	1.0285	1.0276	1.0256	1.0276
<u>CCF PURCHASED</u>												
2 PRESSURE CORRECTION FACTOR												
<u>a. DELIVERY PRESSURE OF GAS SOLD</u> p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
<u>b. DELIVERY PRESSURE OF GAS PURCHASED</u> p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (pb) p.s.i.a.	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.060	1.056	1.057	1.044	1.046	1.045	1.045	1.046	1.046	1.045	1.043	1.045

FOR THE PERIOD: APRIL 94 THROUGH MARCH 95

1 TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2 Line 3, Period To Date Mar.'95	\$94,694,019
2 TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	A-2 Line 6, Period To Date Mar.'95	\$96,358,639
3 ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (2-1)		\$1,664,620
4 INTEREST PROVISION	A-2 Line 8, Period To Date Mar.'95	\$158,168
5 FOR THE PERIOD (3+4)		\$1,822,788
6 ADJUSTMENT	A-2 Line 11a, Period To Date Mar.'95	\$2,566,739
7 NET FOR THE PERIOD (5+6)		\$4,389,527
8 LESS: ESTIMATED OVER/(UNDER) RECOVERY FOR THE PERIOD APRIL 94 THROUGH MARCH 95 WHICH WAS INCLUDED IN THE CURRENT APRIL 95 THROUGH MARCH 96 PERIOD	E-4 Line 4 Col. 4	16,738
9 FINAL FUEL OVER/(UNDER) RECOVERY TO BE INCLUDED IN THE PROJECTED APRIL 96 THROUGH MARCH 97 PERIOD (7-8)		\$4,372,789



COMPANY: PEOPLES GAS SYSTEM, INC.

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF:

APRIL 95 through MARCH 96

Page 2 of 3

THERMS PURCHASED	CURRENT MONTH: APRIL 95				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)	47,630,275	44,658,454	(2,971,821)	(6.65)	47,630,275	44,658,454	(2,971,821)	(6.65)
16 NO NOTICE SERVICE (Billing Determinants Only)	6,000,000	6,000,000	0	0.00	6,000,000	6,000,000	0	0.00
17 SWING SERVICE (Commodity)	5,298,000	0	(5,298,000)	ERR	5,298,000	0	(5,298,000)	ERR
18 COMMODITY (Other) (Commodity)	24,829,685	26,875,170	2,045,485	7.61	24,829,685	26,875,170	2,045,485	7.61
19 DEMAND (Billing Determinants Only)	68,408,195	70,060,200	1,654,005	2.38	68,408,195	70,060,200	1,654,005	2.38
20 OTHER	2,630	0	(2,630)	ERR	2,630	0	(2,630)	ERR
LESS END-USE CONTRACT		0						
21 COMMODITY (Pipeline)	15,664,570	15,339,910	(324,660)	0.00	15,664,570	15,339,910	(324,660)	0.00
22 DEMAND	15,305,910	17,233,529	1,927,619	0.00	15,305,910	17,233,529	1,927,619	0.00
23 OTHER	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (17+18-23)	30,127,685	26,875,170	(3,252,515)	(12.10)	30,127,685	26,875,170	(3,252,515)	(12.10)
25 NET UNBILLED	(1,734,430)	0	1,734,430	0.00	(1,734,430)	0	1,734,430	0.00
26 COMPANY USE	29,448	0	(29,448)	0.00	29,448	0	(29,448)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	30,655,212	26,875,170	(3,780,042)	(14.07)	30,655,212	26,875,170	(3,780,042)	(14.07)

COMPANY: PEOPLES GAS SYSTEM, INC.

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF:

APRIL 95 through MARCH 96

Page 3 of 3

CENTS PER THERM	CURRENT MONTH: APRIL 95				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
28 COMMODITY (Pipeline) (1/15)	0.00827	0.00898	0.00071	10.17	0.00827	0.00898	0.00071	10.17
29 NO NOTICE SERVICE (2/18)	0.00894	0.00894	0.00000	0.00	0.00894	0.00894	0.00000	0.00
30 SWING SERVICE (3/17)	0.16899	0.00000	(0.16899)	ERR	0.16899	0.00000	(0.16899)	ERR
31 COMMODITY (Other) (4/18)	0.16017	0.13420	(0.02597)	(16.35)	0.16017	0.13420	(0.02597)	(16.35)
32 DEMAND (5/19)	0.04883	0.04885	0.00002	0.04	0.04883	0.04885	0.00002	0.04
33 OTHER (8/20)	13.53825	0.00000	(13.53825)	ERR	13.53825	0.00000	(13.53825)	ERR
LESS END-USE CONTRACT								
34 COMMODITY (Pipeline) (7/21)	0.00829	0.00707	(0.00122)	0.00	0.00829	0.00707	(0.00122)	0.00
35 DEMAND (8/22)	0.03282	0.04058	0.00798	0.00	0.03282	0.04058	0.00798	0.00
36 OTHER (9/23)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
37 TOTAL COST OF PURCHASES (11/24)	0.26375	0.24413	(0.01962)	(8.04)	0.26375	0.24413	(0.01962)	(8.04)
38 NET UNBILLED (12/25)	0.24319	0.00000	(0.24319)	0.00	0.24319	0.00000	(0.24319)	0.00
39 COMPANY USE (13/26)	0.24413	0.00000	(0.24413)	0.00	0.24413	0.00000	(0.24413)	0.00
40 TOTAL COST OF THERMS SOLD (11/27)	0.25921	0.24413	(0.01508)	(6.18)	0.25921	0.24413	(0.01508)	(6.18)
41 TRUE-UP (E-4)	(0.00102)	(0.00102)	0.00000	0.00	(0.00102)	(0.00102)	0.00000	0.00
42 TOTAL COST OF GAS (40+41)	0.25819	0.24311	(0.01508)	(6.20)	0.25819	0.24311	(0.01508)	(6.20)
43 REVENUE TAX FACTOR	1.00376	1.00376	0.00000	0.00	1.00376	1.00376	0.00000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.25916	0.24403	(0.01513)	(6.20)	0.25916	0.24403	(0.01513)	(6.20)
45 PGA FACTOR ROUNDED TO NEAREST .001	25.916	24.403	(1.51290)	(6.20)	25.916	24.403	(1.51290)	(6.20)

COMPANY: PEOPLES GAS SYSTEM, INC.		PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION SCHEDULE A-1 SUPPORTING DETAIL	
ESTIMATED FOR THE PERIOD OF: APRIL 95 through MARCH 96 CURRENT MONTH: APRIL 1995			
COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
1 Commodity Pipeline (FGT)	35,691,740	\$254,229	\$0.00714
2 Commodity Pipeline (SNG/SGO GA)	5,582,190	\$48,850	\$0.00875
3	2,160,000	\$15,487	\$0.00717
4 Cashouts-Peoples Transportation Customers	1,142,495	\$8,191	\$0.00717
5 Commodity Pipeline (SNG/SGO GA)-Adj. of Prior Month	0	\$818	\$1.78111
6 Refund of Winter Period SO GAIT	3,133,000	(\$51,132)	\$0.00000
7 Imbalance Cashout-FGT-Dec. '94	47,630,275	\$22,811	\$0.00717
8 TOTAL COMMODITY (Pipeline)		\$289,851	\$0.00627
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
9 Swing Service-Demand-3rd Party Suppliers	5,298,000	\$70,532	\$0.00000
10 Swing Service-Commodity-3rd Party Suppliers	0	\$824,773	\$0.15588
11 Swing Service-Demand-3rd Party Suppliers-Mar. '95 Accrual Adj.	0	\$1	\$0.00000
12	0	\$0	\$0.00000
13	0	\$0	\$0.00000
14	0	\$0	\$0.00000
15	5,298,000	\$895,305	\$0.16889
16 TOTAL SWING SERVICE		\$3,778,114	\$0.18155
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
17 Purchases from 3rd Party Suppliers	23,374,540	\$4,944	\$0.36788
18 City of Sunfire	13,439	\$183,258	\$0.13928
19 Cashouts-Peoples Transportation Customers	1,172,098	\$14,300	\$0.14300
20 Purchases from 3rd Party Suppliers-Adj. Prior Month	100,000	\$7,730	\$0.23417
21 Purchases from 3rd Party Suppliers-Adj. Prior Period	33,010	(\$7,407)	\$0.24915
22 Purchases from 3rd Party Suppliers-Mar. '95 Accrual Adj.	(29,730)	(\$77,944)	\$0.16000
22a Imbalance Cashout-FGT-Dec. '94	(487,150)	\$98,063	\$0.14700
23 Bookouts-Jan. '95	653,480		
24	24,829,685	\$3,977,059	\$0.16017
25 TOTAL COMMODITY (Other)		\$3,977,059	\$0.16017
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
26 Demand (FGT)	82,685,300	\$3,771,628	\$0.04582
27 Demand (SNG/SGO GA)	8,160,000	\$451,498	\$0.05533
28	2,160,000	\$93,550	\$0.04331
29 Temporary Reimbursement Credit-(FGT)	(25,475,100)	(\$1,103,327)	\$0.04331
30 Temporary Reimbursement Credit-(FGT)	(3,400,000)	(\$51,000)	\$0.01500
31 Cashouts-Peoples Transportation Customers	1,142,495	\$49,470	\$0.04330
32 Imbalance Cashout-FGT-Dec. '94	3,153,500	\$115,387	\$0.03658
33 Commodity Pipeline (SNG/SGO GA)-Adj. of Prior Month	0	(\$302)	\$0.00000
34	68,406,195	\$3,328,802	\$0.04863
35 TOTAL DEMAND		\$3,328,802	\$0.04863
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
36 Revenue Sharing-FGT	0	(\$20,935)	\$0.00000
37 Legal Fees	0	\$12,543	\$0.00000
38 Administrative Costs	2,630	\$48,052	\$0.00000
39 Oper. Flow Order Penalty Chgs. Billed to Customers-Adj. Prior Month	0	\$3,945	\$1.50000
40	0	\$0	ERR
41	0	\$0	ERR
42	2,630	\$35,606	\$13.53825
43 TOTAL OTHER			

SCHEDULE A-7

COMPANY, PEOPLES GAS SYSTEM, INC.

TRUE-UP CALCULATION	APRIL 85		THROUGH		MARCH 86		PERIOD TO DATE		
	ACTUAL	ESTIMATE	DIFFERENCE	AMOUNT	%	ACTUAL	ESTIMATE	DIFFERENCE	
	AMOUNT	AMOUNT	AMOUNT	AMOUNT	%	AMOUNT	AMOUNT	AMOUNT	
1 PURCHASED GAS COST (A-1, LINES 3+4 & 13)	4,863,175	3,608,848	(\$1,254,327)	(\$1,254,327)	(32.25688)	4,863,175	\$3,608,848	(\$1,254,327)	(32.25688)
2 TRANSPORTATION COST (A-1, LINES 1+2+5+6-7-8)	3,072,764	2,854,318	(119,446)	(119,446)	(3.88386)	3,072,764	2,854,318	(119,446)	(3.88386)
3 TOTAL	7,935,939	6,463,166	(1,472,773)	(1,472,773)	(18.56272)	7,935,939	6,463,166	(1,472,773)	(18.56272)
4 FUEL REVENUES	7,029,609	6,560,968	(468,641)	(468,641)	(6.66887)	7,029,609	6,560,968	(468,641)	(6.66887)
(NET OF REVENUE TAX)									
5 TRUE-UP REFUND(COLLECTION)	28,830	28,830	0	0	0.00000	28,830	28,830	0	0.00000
6 FUEL REVENUE APPLICABLE TO PERIOD *	7,058,439	6,589,798	(468,641)	(468,641)	(6.66440)	7,058,439	6,589,798	(468,641)	(6.66440)
(LINE 4 (+ or -) LINE 5)									
7 TRUE-UP PROVISION - THIS PERIOD	(680,700)	28,830	809,530	809,530	(1.33251)	(680,700)	28,830	809,530	(1.33251)
(LINE 8 - LINE 3)									
8 INTEREST PROVISION-THIS PERIOD (21)	21,848	15,960	(5,888)	(5,888)	(0.26989)	21,848	15,960	(5,888)	(0.26274)
9 BEGINNING OF PERIOD TRUE-UP AND	4,716,347	3,142,180	(1,574,167)	(1,574,167)	(0.33377)	4,716,347	3,142,180	(1,574,167)	(0.33377)
INTEREST									
10 TRUE-UP COLLECTED OR (REFUNDED)	(28,830)	(28,830)	0	0	0.00000	(28,830)	(28,830)	0	0.00000
(REVERSE OF LINE 8)									
10a FLEX RATE REFUND (if applicable)	0	0	0	0	0.00000	0	0	0	0.00000
11 TOTAL ESTIAC TRUE-UP (7+8+9+10+10a)	3,828,663	3,158,140	(670,523)	(670,523)	(0.17512)	3,828,663	3,158,140	(670,523)	(0.17512)
11a FGT REFUND	0	0	0	0	0.00000	0	0	0	0.00000
12 ADJ TOTAL ESTIAC TRUE-UP (11+11a)	3,828,663	3,158,140	(670,523)	(670,523)	(0.17512)	3,828,663	3,158,140	(670,523)	(0.17512)
INTEREST PROVISION									
13 BEGINNING TRUE-UP AND	4,716,347	3,142,180	(1,574,167)	(1,574,167)	(0.33377)	4,716,347	3,142,180	(1,574,167)	(0.33377)
INTEREST PROVISION (9)									
14 ENDING TRUE-UP BEFORE	3,807,017	3,142,180	(664,837)	(664,837)	(0.17463)	3,807,017	3,142,180	(664,837)	(0.17463)
INTEREST (13+7-5)	8,523,364	6,284,360	(2,239,004)	(2,239,004)	(0.26269)	8,523,364	6,284,360	(2,239,004)	(0.26269)
15 TOTAL (13+14)	4,261,682	3,142,180	(1,119,502)	(1,119,502)	(0.26269)	4,261,682	3,142,180	(1,119,502)	(0.26269)
16 AVERAGE (50% OF 15)	6.12	6.12	0	0	0.00000	6.12	6.12	0	0.00000
17 INTEREST RATE - FIRST	6.07	6.07	0	0	0.00000	6.07	6.07	0	0.00000
DAY OF MONTH									
18 INTEREST RATE - FIRST	12.190	12.190	0	0	0.00000	12.190	12.190	0	0.00000
DAY OF SUBSEQUENT MONTH									
19 TOTAL (17+18)	6.095	6.095	0	0	0.00000	6.095	6.095	0	0.00000
20 AVERAGE (50% OF 19)	0.508	0.508	0	0	0.00000	0.508	0.508	0	0.00000
21 MONTHLY AVERAGE (20/12 Months)	\$21,848	\$15,960	(\$5,888)	(\$5,888)	(0.26269)	\$21,848	\$15,960	(\$5,888)	(0.26269)
22 INTEREST PROVISION (16+21)									

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

SCHEDULE A-3 Page 1 of 1											
TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE APRIL 85 Through MARCH 86											
ACTUAL FOR THE PERIOD OF: PRESENT MONTH											
(A) MONTH	(B) PURCHASED FROM	(C) PURCHASED FOR	(D) SCH TYPE	(E) SYSTEM SUPPLY	(F) END USE	(G) TOTAL PURCHASED	(H) COMMODITY COST THIRD PARTY	(I) PIPELINE COST	(J) DEMAND COST	(K) OTHER CHARGES	(L) TOTAL CENTS PER THERM
1 APR. 1985	FOT	PGS	FTS-1 COMM. PIPELINE	28,314,840	28,314,840	28,314,840		\$210,181.87			\$0.72
2 APR. 1985	FOT	PGS	FTS-1 COMM. PIPELINE	15,305,910	15,305,910	15,305,910		109,848.88			\$0.72
3 APR. 1985	FOT	PGS	FTS-2 COMM. PIPELINE	5,919,040	5,919,040	5,919,040		20,353.20			\$0.48
4 APR. 1985	FOT	PGS	FTS-1 COMM. PIPELINE	358,880	358,880	358,880		15,094.88			\$4.38
5 APR. 1985	FOT	PGS	FTS-1 COMM. PIPELINE	47,790,300	358,880	358,880		15,094.88	\$2,183,898.55		\$4.83
6 APR. 1985	FOT	PGS	FTS-1 DEMAND	15,305,910	15,305,910	15,305,910			\$32,313.81		\$3.48
7 APR. 1985	FOT	PGS	FTS-1 DEMAND	8,000,000	8,000,000	8,000,000			\$453,000.00		\$7.58
8 APR. 1985	FOT	PGS	FTS-2 DEMAND	8,000,000	8,000,000	8,000,000			41,848.00		\$0.89
9 APR. 1985	FOT	PGS	NO NOTICE	2,180,000	2,180,000	2,180,000		15,487.28			\$0.72
10 APR. 1985	FOT	PGS	COMM. PIPELINE	2,180,000	2,180,000	2,180,000			\$3,548.80		\$4.33
11 APR. 1985	PGS	PGS	DEMAND								
12 APR. 1985	PGS	PGS	COMM. OTHER	5,582,180	5,582,180	5,582,180		(7,282.87)			(\$0.04)
13 APR. 1985	PGS	PGS	SOHATZSO GA COMM. PIPELINE					0.00			ERR
14 APR. 1985	PGS	PGS	SOHATZSO GA COMM. PIPELINE						451,488.00		\$5.53
15 APR. 1985	PGS	PGS	SOHATZSO GA DEMAND						0.00		ERR
16 APR. 1985	PGS	PGS	SOHATZSO GA DEMAND								
17 APR. 1985	PGS	PGS	COMM. OTHER								
18 APR. 1985	PGS	PGS	SWING								
19 APR. 1985	PGS	PGS	COMM. OTHER								
20 APR. 1985	PGS	PGS	SWING								
21 APR. 1985	PGS	PGS	COMM. OTHER								
22 APR. 1985	PGS	PGS	COMM. OTHER								
23 APR. 1985	PGS	PGS	COMM. OTHER								
24 APR. 1985	PGS	PGS	COMM. OTHER								
25 APR. 1985	PGS	PGS	COMM. OTHER								
26 APR. 1985	CASHOUT CHARGES	PGS	DEMAND	1,142,485	1,142,485	1,142,485		8,190.88	48,470.08		\$4.33
27 APR. 1985	CASHOUT CHARGES	PGS	COMM. PIPELINE	1,142,485	1,142,485	1,142,485					\$0.72
28 APR. 1985	CASHOUT CHARGES	PGS	COMM. OTHER	1,172,068	1,172,068	1,172,068					\$13.93
29 APR. 1985	OPER. FLOW ORDER PENALTIES	PGS	OTHER	2,830	2,830	2,830				3,845.00	\$190.00
30 TOTAL				145,073,748	30,873,110	178,548,858	\$4,764,145.78	\$471,687.17	\$3,785,879.84	\$3,845.00	\$5.11

COMPANY: PEOPLES GAS SYSTEM, INC.		TRANSPORTATION SYSTEM SUPPLY					SCHEDULE A-4 Page 1 of 2	
FOR THE PERIOD OF:		APRIL 85	Through	MARCH 86				
PRESENT MONTH:		APRIL 1985						
(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT MMBtu	(D) NET AMOUNT MMBtu	(E) MONTHLY GROSS MMBtu	(F) MONTHLY NET MMBtu	(G) WELLHEAD PRICE \$/MMBtu	(H) CITYGATE PRICE \$/GAL	
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
TOTAL								

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

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

(3) Included in the monthly net volumes above are 581,904 mmbtu's received at the City Gate via FGT FTS-2 capacity having a fuel surcharge of 2.85% per mmbtu; however, the above monthly net volumes are all calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 2.59% per mmbtu.

SCHEDULE A-4
Page 2 of 2

COMPANY: PEOPLES GAS SYSTEM, INC. TRANSPORTATION SYSTEM SUPPLY

FOR THE PERIOD OF: APRIL 85 Through MARCH 86

PRESENT MONTH: APRIL 1985

(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT MMBtu	(D) NET AMOUNT MMBtu	(E) MONTHLY GROSS MMBtu	(F) MONTHLY NET MMBtu	(G) WELLHEAD PRICE \$/MMBtu	(H) CITYGATE PRICE \$/GAL
19							
20							
21							
22							
23							
24		0	0	0	0	0.00000	0.00000
25		0	0	0	0	0.00000	0.00000
26		0	0	0	0	0.00000	0.00000
27		0	0	0	0	0.00000	0.00000
28		0	0	0	0	0.00000	0.00000
29		0	0	0	0	0.00000	0.00000
30		0	0	0	0	0.00000	0.00000
31		0	0	0	0	0.00000	0.00000
32		0	0	0	0	0.00000	0.00000
33		0	0	0	0	0.00000	0.00000
34		0	0	0	0	0.00000	0.00000
35		0	0	0	0	0.00000	0.00000
36	TOTAL						
37	WEIGHTED AVERAGE						

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

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

(3) Included in the monthly net volumes above are 591,904 mmbtu's received at the City Gate via FOT FTS-2 capacity having a fuel surcharge of 2.89% per mmbtu, however, the above monthly net volumes are all calculated as if all gas flowed to the City Gate via FOT FTS-1 capacity having a fuel surcharge of 2.59% per mmbtu.

COMPANY: PEOPLES GAS SYSTEM, INC. THERM SALES AND CUSTOMER DATA SCHEDULE A-1

	CURRENT MONTH				APRIL 1988 PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE	%	ACTUAL	ESTIMATE	DIFFERENCE	%
	THERM SALES				TOTAL THERM SALES			
1 RESIDENTIAL	3,184,291	3,609,238	(424,947)	86.82	3,184,291	3,609,238	(424,947)	86.82
2 SMALL COMM. SERVICE	260,823	199,187	60,636	131.45	260,823	199,187	60,636	131.45
3 COMMERCIAL SERVICE	8,088,307	8,107,291	(18,984)	99.77	8,088,307	8,107,291	(18,984)	99.77
4 COMMERCIAL LV-1	8,888,138	8,101,218	786,920	109.71	8,888,138	8,101,218	786,920	109.71
5 COMMERCIAL LV-2	2,193,812	1,778,833	414,979	123.63	2,193,812	1,778,833	414,979	123.63
6 COMM. ST. LIGHTING	26,179	17,459	8,720	150.21	26,179	17,459	8,720	150.21
7 WHOLESALE	34,711	10,000	24,711	347.11	34,711	10,000	24,711	347.11
8 NATURAL GAS VEH. SALES	48,787	100,898	(52,111)	48.32	48,787	100,898	(52,111)	48.32
8a OFF SYSTEM SALES								
9 TOTAL FIRM SALES	22,787,836	22,831,879	(44,043)	99.81	22,787,836	22,831,879	(44,043)	99.81
THERM SALES (INTERRUPTIBLE)								
10 INTERRUPTIBLE SMALL	3,480,087	4,018,338	(538,251)	86.62	3,480,087	4,018,338	(538,251)	86.62
11 INTERRUPTIBLE LV-1	2,882,214	2,842,323	39,891	101.75	2,882,214	2,842,323	39,891	101.75
12 INTERRUPTIBLE LV-2	488,874	0	488,874	0	488,874	0	488,874	0
13 TOTAL INT. SALES	7,888,178	6,881,881	1,006,297	113.20	7,888,178	6,881,881	1,006,297	113.20
14 TOTAL SALES	20,888,312	20,283,489	604,823	103.00	20,888,312	20,283,489	604,823	103.00
THERM SALES (TRANSPORTATION)								
15 INTERRUPTIBLE SMALL	1,744,838	1,726,700	18,138	101.06	1,744,838	1,726,700	18,138	101.06
16 INTERRUPTIBLE LV-1	9,031,689	8,031,689	1,000,000	111.94	9,031,689	8,031,689	1,000,000	111.94
17 INTERRUPTIBLE LV-2	30,772,883	31,168,910	(396,027)	98.73	30,772,883	31,168,910	(396,027)	98.73
17a OFF SYSTEM SALES-TRANSP.	3,410,430	0	3,410,430	0	3,410,430	0	3,410,430	0
18 TOTAL TRANSPORTATION	83,988,823	84,888,823	(899,999)	99.06	83,988,823	84,888,823	(899,999)	99.06
19 TOTAL THROUGHPUT	84,888,823	74,088,823	10,800,000	114.59	84,888,823	74,088,823	10,800,000	114.59
AVG. NO. OF CUSTOMERS (FIRM)	179,867	178,867	1,000	100.56	179,867	178,867	1,000	100.56
20 RESIDENTIAL	8,182	8,231	(49)	99.41	8,182	8,231	(49)	99.41
21 SMALL COMMERCIAL	14,832	14,813	19	100.13	14,832	14,813	19	100.13
22 COMMERCIAL SERVICE	1,818	1,879	(61)	96.22	1,818	1,879	(61)	96.22
23 COMMERCIAL LV-1	49	38	11	128.95	49	38	11	128.95
24 COMMERCIAL LV-2	29	22	7	131.82	29	22	7	131.82
25 COMM. ST. LIGHTING	2	2	0	100.00	2	2	0	100.00
26 WHOLESALE	18	18	0	100.00	18	18	0	100.00
27 NATURAL GAS VEH. SALES	0	0	0	0	0	0	0	0
27a OFF SYSTEM SALES	0	0	0	0	0	0	0	0
28 TOTAL FIRM	200,844	200,385	459	100.23	200,844	200,385	459	100.23
NUMBER OF CUSTOMERS (BHT)								
29 INTERRUPTIBLE SMALL	71	63	8	112.70	71	63	8	112.70
30 INTERRUPTIBLE LV-1	24	11	13	218.18	24	11	13	218.18
31 INTERRUPTIBLE LV-2	4	4	0	100.00	4	4	0	100.00
32 TOTAL INT.	99	78	21	127.05	99	78	21	127.05
NUMBER OF CUSTOMERS (TRANSP.)								
33 INTERRUPTIBLE SMALL	14	14	0	100.00	14	14	0	100.00
34 INTERRUPTIBLE LV-1	18	18	0	100.00	18	18	0	100.00
35 INTERRUPTIBLE LV-2	7	7	0	100.00	7	7	0	100.00
36 OFF SYSTEM SALES-TRANSP.	7	0	7	0	7	0	7	0
37 TOTAL TRANSPORTATION	46	29	17	158.62	46	29	17	158.62
38 TOTAL CUSTOMERS	200,889	200,488	401	100.19	200,889	200,488	401	100.19
THERM USE PER CUSTOMER								
39 SMALL COMMERCIAL	60	38	22	157.89	60	38	22	157.89
40 COMMERCIAL SERVICE	8,844	8,784	60	100.64	8,844	8,784	60	100.64
41 COMMERCIAL LV-1	84,840	83,221	1,619	100.80	84,840	83,221	1,619	100.80
42 COMMERCIAL LV-2	730	794	(64)	90.67	730	794	(64)	90.67
43 COMM. ST. LIGHTING	12,355	8,000	4,355	154.44	12,355	8,000	4,355	154.44
44 WHOLESALE	3,119	8,030	(4,911)	38.84	3,119	8,030	(4,911)	38.84
45 NATURAL GAS VEH. SALES	48,915	83,783	(34,868)	58.40	48,915	83,783	(34,868)	58.40
45a OFF SYSTEM SALES	182,882	231,178	(48,296)	79.08	182,882	231,178	(48,296)	79.08
46 INTERRUPTIBLE SMALL	121,488	121,488	0	100.00	121,488	121,488	0	100.00
47 INTERRUPTIBLE LV-1	124,538	124,538	0	100.00	124,538	124,538	0	100.00
48 INTERRUPTIBLE LV-2	501,728	684,728	(183,000)	73.18	501,728	684,728	(183,000)	73.18
49 INTERRUPTIBLE SMALL (TRANSP.)	8,874,888	4,482,401	4,392,487	198.00	8,874,888	4,482,401	4,392,487	198.00
50 INTERRUPTIBLE LV-1 (TRANSP.)								
51 INTERRUPTIBLE LV-2 (TRANSP.)								
52 OFF SYSTEM SALES-(TRANSP.)								

COMPANY: PEOPLES GAS SYSTEM, INC.

CONVERSION FACTOR CALCULATION

SCHEDULE A-4

ACTUAL FOR THE PERIOD OF: APRIL 1995 THROUGH MARCH 1996

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> ÷ <u>AVERAGE BTU CONTENT</u>	1.9325	0.0003	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<u>CCF PURCHASED</u>												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.950	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
JACKSONVILLE ONLY:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> ÷ <u>AVERAGE BTU CONTENT</u>	1.0285	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<u>CCF PURCHASED</u>												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.046	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF:

APRIL 95 through MARCH 96

Page 1 of 3

COST OF GAS PURCHASED	CURRENT MONTH: MAY 95				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
1 COMMODITY (Pipeline)	\$320,830	\$321,000	\$170	0.05	\$619,681	\$632,921	\$13,240	2.09
2 NO NOTICE SERVICE	\$43,028	\$43,028	\$0	0.00	\$84,668	\$84,668	\$0	0.00
3 SWING SERVICE	\$1,602,231	\$0	(\$1,602,231)	ERR	\$2,497,538	\$0	(\$2,497,536)	ERR
4 COMMODITY (Other)	\$3,385,810	\$4,834,482	\$1,548,682	31.38	\$7,362,869	\$8,541,140	\$1,178,271	13.80
5 DEMAND	\$2,583,035	\$2,439,388	(\$123,637)	(5.07)	\$5,889,837	\$5,847,845	(\$41,892)	(0.72)
6 OTHER	(\$7,369)	\$0	\$7,369	ERR	\$28,237	\$0	(\$28,237)	ERR
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	\$122,966	\$111,052	(\$11,914)	0.00	\$252,867	\$219,505	(\$33,362)	0.00
8 DEMAND	\$594,269	\$687,999	\$93,730	0.00	\$1,093,505	\$1,387,338	\$293,831	0.00
9 OTHER	\$0	\$0	\$0	0.00	\$0	\$0	\$0	0.00
10								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$7,190,329	\$8,938,866	(\$251,463)	(3.62)	\$15,136,457	\$13,488,832	(\$1,636,625)	(12.12)
12 NET UNBILLED	(\$399,797)	\$0	\$399,797	0.00	(\$821,585)	\$0	\$821,585	0.00
13 COMPANY USE	\$8,476	\$0	(\$8,476)	0.00	\$13,665	\$0	(\$13,665)	0.00
14 TOTAL THERM SALES	\$6,343,228	\$8,938,866	\$595,838	8.58	\$13,372,837	\$13,499,832	\$126,995	0.94

COMPANY: PEOPLES GAS SYSTEM, INC.

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF:

APRIL 95 through MARCH 96

Page 2 of 3

THERMS PURCHASED	CURRENT MONTH: MAY 95				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)	42,859,458	48,512,324	3,652,866	7.85	90,489,733	91,170,778	681,045	0.75
16 NO NOTICE SERVICE (Billing Determinants Only)	8,200,000	8,200,000	0	0.00	12,200,000	12,200,000	0	0.00
17 SWING SERVICE (Commodity)	8,473,930	0	(8,473,930)	ERR	14,771,930	0	(14,771,930)	ERR
18 COMMODITY (Other) (Commodity)	19,721,214	28,421,220	8,700,006	30.81	44,550,809	55,298,390	10,745,491	19.43
19 DEMAND (Billing Determinants Only)	51,718,198	50,648,660	(1,068,538)	(2.11)	120,124,393	120,709,860	585,467	0.49
20 OTHER	0	0	0	ERR	2,630	0	(2,630)	ERR
LESS END-USE CONTRACT		0						
21 COMMODITY (Pipeline)	16,733,090	15,488,489	(1,244,601)	0.00	32,397,660	30,828,399	(1,569,261)	0.00
22 DEMAND	16,651,710	18,110,014	1,458,304	0.00	31,957,620	35,343,543	3,385,923	0.00
23 OTHER	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (17+18-23)	29,195,144	28,421,220	(773,924)	(2.72)	59,322,829	55,298,390	(4,026,439)	(7.28)
25 NET UNBILLED	(1,644,510)	0	1,644,510	0.00	(3,378,940)	0	3,378,940	0.00
26 COMPANY USE	28,530	0	(28,530)	0.00	55,978	0	(55,978)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	27,717,011	28,421,220	704,209	2.48	58,372,223	55,298,390	(3,075,833)	(5.56)

COMPANY: PEOPLES GAS SYSTEM, INC.

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF:

APRIL 95 through MARCH 96

Page 3 of 3

CENTS PER THERM	CURRENT MONTH: MAY 95				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
28 COMMODITY (Pipeline) (1/15)	0.00749	0.00690	(0.00058)	(8.47)	0.00685	0.00694	0.00009	1.38
29 NO NOTICE SERVICE (2/16)	0.00694	0.00694	0.00000	0.00	0.00694	0.00694	0.00000	0.00
30 SWING SERVICE (3/17)	0.16912	0.00000	(0.16912)	ERR	0.16907	ERR	ERR	ERR
31 COMMODITY (Other) (4/18)	0.17168	0.17362	0.00194	1.12	0.16527	0.15446	(0.01081)	(7.00)
32 DEMAND (5/19)	0.04958	0.04816	(0.00140)	(2.90)	0.04903	0.04845	(0.00058)	(1.21)
33 OTHER (6/20)	ERR	0.00000	ERR	ERR	10.73634	ERR	ERR	ERR
LESS END-USE CONTRACT								
34 COMMODITY (Pipeline) (7/21)	0.00735	0.00717	(0.00018)	0.00	0.00000	0.00000	0.00000	0.00
35 DEMAND (8/22)	0.03569	0.03799	0.00230	0.00	0.00000	0.00000	0.00000	0.00
36 OTHER (9/23)	ERR	0.00000	ERR	0.00	0.00000	0.00000	0.00000	0.00
37 TOTAL COST OF PURCHASES (11/24)	0.24629	0.24413	(0.00215)	(0.88)	0.25515	0.24414	(0.01102)	(4.51)
38 NET UNBILLED (12/25)	0.24311	0.00000	(0.24311)	0.00	0.00000	0.00000	0.00000	0.00
39 COMPANY USE (13/26)	0.24410	0.00000	(0.24410)	0.00	0.00000	0.00000	0.00000	0.00
40 TOTAL COST OF THERMS SOLD (11/27)	0.25942	0.24413	(0.01529)	(6.26)	0.25931	0.24414	(0.01517)	(6.22)
41 TRUE-UP (E-4)	(0.00102)	(0.00102)	0.00000	0.00	(0.00102)	(0.00102)	0.00000	0.00
42 TOTAL COST OF GAS (40+41)	0.25840	0.24311	(0.01529)	(6.29)	0.25829	0.24312	(0.01517)	(6.24)
43 REVENUE TAX FACTOR	1.00376	1.00376	0.00000	0.00	1.00376	1.00376	0.00000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.25937	0.24403	(0.01534)	(6.29)	0.25926	0.24403	(0.01523)	(6.24)
45 PGA FACTOR ROUNDED TO NEAREST .001	25.937	24.403	(1.53430)	(6.29)	25.926	24.403	(1.52304)	(6.24)

Composite Exhibit No. _____
 Docket No. 950003-CU
 Peoples Gas System, Inc.
 (EE-1)
 Page 58c of 85

COMPANY: PEOPLES GAS SYSTEM INC.

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

ESTIMATED FOR THE PERIOD OF: APRIL 95 through MARCH 96
CURRENT MONTH: MAY 1995

COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
1 Commodity Pipeline (FGT)	31,468,810	\$212,452	\$0.00675
2 Commodity Pipeline (SHG/SO GA)	9,524,190	\$94,982	\$0.00997
3 Cashouts-Peoples Transportation Customers	1,868,388	\$13,386	\$0.00717
4	0	\$0	\$0.00000
5	0	\$0	\$0.00000
6	0	\$0	\$0.00000
7	42,859,458	\$329,830	\$0.00749
8 TOTAL COMMODITY (Pipeline)			\$0.00000
9 Swing Service-Demand-3rd Party Suppliers	6,723,930	\$1,112,225	\$0.16541
10 Swing Service-Commodity-3rd Party Suppliers	400,000	\$54,400	\$0.13600
11 Swing Service-Commodity-3rd Party Suppliers-Adj. Jan. '95		\$5,223	\$0.00000
12 Swing Service-Demand-3rd Party Suppliers-Apr. '95 Accrual Adj.	2,350,000	\$361,825	\$0.15397
13 Swing Service-Commodity-3rd Party Suppliers-Apr. '95 Accrual Adj.	0	\$0	\$0.00000
14			\$0.16912
15	9,473,930	\$1,602,231	\$0.16912
16 TOTAL SWING SERVICE			\$0.17133
17 Purchases from 3rd Party Suppliers	20,220,830	\$3,464,508	\$0.36341
18 City of St. Petersburg	12,605	\$4,081	\$0.00000
19 City of St. Petersburg	0	\$70	\$0.14618
20 Cashouts-Peoples Transportation Customers	1,918,778	\$280,191	\$0.14667
21 Purchases from 3rd Party Suppliers-Apr. '95 Accrual Adj.	(2,429,000)	(\$363,539)	\$0.00000
22	0	\$0	\$0.00000
22a	0	\$0	\$0.00000
23	0	\$0	\$0.17168
24	19,721,214	\$3,385,810	\$0.17168
25 TOTAL COMMODITY (Other)			\$0.04781
26 Demand (FGT)	57,782,140	\$2,762,802	\$0.04843
27 Demand (SHG/SO GA)	10,287,150	\$507,534	\$0.04331
28 Temporary Acquisition Reservation Charge (FGT)	6,882,000	\$298,059	\$0.04331
29 Temporary Relinquishment Credit (FGT)	(25,081,480)	(\$1,086,279)	\$0.04331
30 Cashouts-Peoples Transportation Customers	1,868,388	\$80,916	\$0.00000
31	0	\$0	\$0.00000
32	0	\$0	\$0.00000
33	0	\$0	\$0.00000
34	51,718,198	\$2,593,035	\$0.04956
35 TOTAL DEMAND			\$0.00000
36 Revenue Sharing-FGT	0	(\$125,112)	\$0.00000
37 Legal Fees	0	\$71,638	\$0.00000
38 Administrative Costs	0	\$48,105	\$0.00000
39	0	\$0	\$0.00000
40	0	\$0	\$0.00000
41	0	\$0	\$0.00000
42	0	\$0	\$0.00000
43 TOTAL OTHER			ERR
		(\$7,369)	

COMPANY: PEOPLES GAS SYSTEM, INC.

FOR THE PERIOD OF: APRIL 85 Through MARCH 86

	CURRENT MONTH: MAY 85		PERIOD TO DATE		DIFFERENCE
	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	
TRUE-UP CALCULATION					
1 PURCHASED GAS COST (A-1, LINES 3+4+8-13)	84,881,564	84,834,482	80,846,740	80,841,140	(\$1,305,800) (0.13288)
2 TRANSPORTATION COST (A-1, LINES 1+2+6+7+8)	2,202,280	2,001,375	5,378,852	4,858,883	(317,269) (0.06015)
3 TOTAL	7,183,853	8,335,857	15,122,782	15,499,833	(1,822,000) (0.10722)
4 FUEL REVENUES	8,343,238	8,338,868	13,372,837	13,499,832	128,985 0.00950
(NET OF REVENUE TAX)	28,830	28,830	87,260	87,260	0 0.00000
5 TRUE-UP REFUND(COLLECTION)	8,371,858	8,887,488	13,430,087	13,887,882	128,885 0.00948
6 FUEL REVENUE APPLICABLE TO PERIOD					
(LINE 4 (+ or -) LINE 8)	(811,862)	28,829	(1,882,882)	87,268	1,748,864 (1.03382)
7 TRUE-UP PROVISION - THIS PERIOD					
(LINE 8 - LINE 2)	17,241	18,975	38,888	31,835	(8,953) (0.17880)
8 BEGINNING PROVISION-THIS PERIOD (21)	3,828,683	3,158,140	4,718,347	3,142,180	(1,574,187) (0.33377)
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST					
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(28,830)	(28,830)	(87,260)	(87,260)	0 0.00000
10a FLEX RATE REFUND (if applicable)	0	0	0	0	0 0.00000
11 TOTAL EXTRACT TRUE-UP (7+8+9+10+10a)	3,005,278	3,174,114	3,005,278	3,174,114	0 0.00000
11a FGT REFUND	3,005,278	3,174,114	3,005,278	3,174,114	0 0.00000
12 ADJ TOTAL EXTRACT TRUE-UP (11+11a)	3,828,683	3,158,140	(870,822)	(0.17812)	
INTEREST PROVISION					
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	2,988,038	3,168,138	170,101	0.05883	
14 ENDING TRUE-UP BEFORE INTEREST (13+7-5)	8,818,701	8,318,278	(500,422)	(0.07341)	
15 TOTAL (13+14)	3,408,356	3,158,138	(250,211)	(0.07341)	
16 AVERAGE (50% OF 15)	8.07	6.07	0	0.00000	
17 INTEREST RATE - FIRST DAY OF MONTH	8.07	6.07	0	0.00000	
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	12.140	12.140	0	0.00000	
19 TOTAL (17+18)	6.070	8.070	0	0.00000	
20 AVERAGE (50% OF 19)	0.808	0.508	0	0.00000	
21 MONTHLY AVERAGE (20*12 Months)	\$17,241	\$15,975	(\$1,266)	(0.07341)	
22 INTEREST PROVISION (18+21)					

* If line 8 is a refund add to line 4
 If line 8 is a collection (-) subtract from line 4

TRANSPORTATION PURCHASES											
SYSTEM SUPPLY AND END USE											
APRIL 85 Through MARCH 86											
ACTUAL FOR THE PERIOD OF:											
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST	PIPELINE	DEMAND COST	OTHER CHARGES	(L) TOTAL CENTS PER THERM
1 MAY 1985	FGT	PGS	FTS-1 COMM. PIPELINE	23,898,110	23,898,110	23,898,110	\$172,882.12				\$0.72
2 MAY 1985	FGT	PGS	FTS-1 COMM. PIPELINE	18,851,710	18,851,710	18,851,710	110,406.22				\$0.72
3 MAY 1985	FGT	PGS	FTS-2 COMM. PIPELINE	7,352,350	7,352,350	7,352,350	36,217.75				\$0.48
4 MAY 1985	FGT	PGS	FTS-1 COMM. PIPELINE	118,420	118,420	118,420	6,182.08				\$4.38
5 MAY 1985	FGT	PGS	FTS-1 COMM. PIPELINE	81,360	81,360	81,360	3,661.18		\$1,365,348.37		\$4.33
6 MAY 1985	FGT	PGS	FTS-1 DEMAND	21,522,860	21,522,860	21,522,860			664,308.29		\$3.57
7 MAY 1985	FGT	PGS	FTS-1 DEMAND	8,060,000	18,851,710	18,851,710			\$608,336.00		\$7.58
8 MAY 1985	FGT	PGS	FTS-2 DEMAND	8,200,000	8,200,000	8,200,000			43,028.00		\$0.89
9 MAY 1985	FGT	PGS	NO NOTICE								
10 MAY 1985	FGT	PGS	COMM. OTHER	8,524,180		8,524,180	94,981.83				\$1.00
11 MAY 1985	FGT	PGS	SONAT/SG GA COMM. PIPELINE			0	0.00				ENR
12 MAY 1985	FGT	PGS	SONAT/SG GA COMM. PIPELINE			0			607,534.40		\$4.94
13 MAY 1985	FGT	PGS	SONAT/SG GA DEMAND	18,287,150		18,287,150			0.00		ENR
14 MAY 1985	FGT	PGS	SONAT/SG GA DEMAND			0					
15 MAY 1985	FGT	PGS	SWING								
16 MAY 1985	FGT	PGS	COMM. OTHER								
17 MAY 1985	FGT	PGS	SWING								
18 MAY 1985	FGT	PGS	COMM. OTHER								
19 MAY 1985	FGT	PGS	COMM. OTHER								
20 MAY 1985	FGT	PGS	COMM. OTHER								
21 MAY 1985	FGT	PGS	COMM. OTHER								
22 MAY 1985	CASHOUT CHARGES	PGS	COMM. OTHER	1,868,388		1,868,388	60,818.43				\$4.33
23 MAY 1985	CASHOUT CHARGES	PGS	DEMAND	1,868,388		1,868,388	13,366.10				\$0.72
24 MAY 1985	CASHOUT CHARGES	PGS	COMM. PIPELINE	1,818,778		1,818,778	280,191.31				\$14.62
25 TOTAL			COMM. OTHER	129,639,195	23,384,600	153,023,895	\$4,951,227.04	\$430,389.87	\$3,187,873.31	\$0.00	\$5.28

SCHEDULE A-4 Page 1 of 2		TRANSPORTATION SYSTEM SUPPLY						
COMPANY: PEOPLES GAS SYSTEM, INC.		APRIL 85 MAY 1985		Through MARCH 86				
FOR THE PERIOD OF: PRESENT MONTH:		(B)	(C)	(D)	(E)	(F)	(G)	(H)
(A)	RECEIPT POINT	GROSS AMOUNT MMBtu	NET AMOUNT MMBtu	MONTHLY GROSS AMOUNT MMBtu	MONTHLY NET AMOUNT MMBtu	WELLHEAD PRICE \$/MMBtu	CITYGATE PRICE \$/MMBtu	
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
TOTAL								

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

(2) The volumes/prices listed above represent gas moved on Florida Gas Transmission except for 310,000 received by the Southern pipeline at a wellhead price of 1.64 per mmbtu.

(3) Included in the monthly net volumes above are 735,235 mmbtu's nominated at the City Gate via FGT FTS-2 capacity having a fuel surcharge of 2.89% per mmbtu and 302,174 mmbtu's nominated at the City Gate that flowed on the Southern FTS-1; however, the above monthly net volumes are all calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 2.58% per mmbtu.

SCHEDULE A-4
Page 2 of 2

COMPANY: PEOPLES GAS SYSTEM, INC. TRANSPORTATION SYSTEM SUPPLY

APRIL 84 Through MARCH 85

FOR THE PERIOD OF: MARCH 1985

PRESENT MONTH

(A) PRODUCT/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT MMBtu	(D) NET AMOUNT MMBtu	(E) MONTHLY GROSS MMBtu	(F) MONTHLY NET MMBtu	(G) WELLHEAD PRICE \$/MMBtu	(H) CITYGATE PRICE (G+EF)
19							
20							
21							
22							
23							
24						0.00000	0.00000
25						0.00000	0.00000
26						0.00000	0.00000
27						0.00000	0.00000
28						0.00000	0.00000
29						0.00000	0.00000
30						0.00000	0.00000
31						0.00000	0.00000
32						0.00000	0.00000
33						0.00000	0.00000
34						0.00000	0.00000
35						0.00000	0.00000
36							
TOTAL							

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

(2) The volumes/prices listed above represent gas moved on Florida Gas Transmission except for 310,000 received by the Southern pipeline at a wellhead price of 1.64 per mmbtu.

(3) Included in the monthly net volumes above are 735,235 mmbtu's nominated at the City Gate via FGT FTS-2 capacity having a fuel surcharge of 2.89% per mmbtu and 302,174 mmbtu's nominated at the City Gate that flowed on the Southern pipeline, however, the above monthly net volumes are all calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 2.55% per mmbtu.

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

APRIL 85 through MARCH 86

ESTIMATED FOR THE PERIOD OF:

COST OF GAS PURCHASED	CURRENT MONTH: JUNE 85				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
			(\$18,134)	(6.73)	\$922,952	\$917,058	(\$5,894)	(0.64)
1 COMMODITY (Pipeline)	\$303,271	\$284,137			\$126,308	\$126,308	\$0	0.00
2 NO NOTICE SERVICE	\$41,840	\$41,840	\$0	0.00	\$3,555,758	\$1,014,750	(\$2,541,008)	(250.41)
3 SWING SERVICE	\$1,058,220	\$1,014,750	(\$43,470)	(4.28)	\$10,467,795	\$11,648,227	\$1,181,432	10.14
4 COMMODITY (Other)	\$3,104,927	\$3,108,087	\$3,160	0.10	\$8,294,381	\$8,384,339	\$89,958	0.84
5 DEMAND	\$2,404,544	\$2,518,394	\$111,850	4.44	\$115,605	\$0	(\$115,605)	0.00
6 OTHER	\$87,369	\$0	(\$87,369)	0.00				
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	\$122,432	\$115,109	(\$7,323)	(6.36)	\$375,299	\$334,614	(\$40,685)	(12.16)
8 DEMAND	\$650,500	\$559,873	(\$90,627)	(18.19)	\$1,744,005	\$1,947,209	\$203,204	10.44
9 OTHER	\$0	\$0	\$0	0.00	\$0	\$0	\$0	0.00
10								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$8,227,037	\$8,290,028	\$62,989	1.00	\$21,383,494	\$19,789,858	(\$1,573,636)	(7.95)
12 NET UNBILLED	(\$105,581)	\$0	\$105,581	0.00	(\$927,166)	\$0	\$927,166	0.00
13 COMPANY USE	\$0	\$0	\$0	0.00	\$13,665	\$0	(\$13,665)	0.00
14 TOTAL THERM SALES	\$5,683,582	\$8,290,028	\$26,444	9.96	\$19,036,399	\$19,789,858	\$753,459	3.81

COMPANY: PEOPLES GAS SYSTEM, INC.

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF:

APRIL 95 through MARCH 96

Page 2 of 3

THERMS PURCHASED	CURRENT MONTH: JUNE 95				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)	40,038,327	42,522,824	2,488,497	5.85	130,526,060	133,683,602	3,167,542	2.37
16 NO NOTICE SERVICE (Billing Determinants Only)	6,000,000	6,000,000	0	0.00	18,200,000	18,200,000	0	0.00
17 SWING SERVICE (Commodity)	5,839,580	4,950,000	(889,580)	(17.97)	20,611,510	4,950,000	(15,661,510)	(316.39)
18 COMMODITY (Other) (Commodity)	17,315,528	20,814,940	3,499,414	18.81	81,868,425	76,111,330	14,244,905	18.72
19 DEMAND (Billing Determinants Only)	48,828,059	48,115,800	1,187,741	2.47	167,052,452	168,825,660	1,773,208	1.05
20 OTHER	3,320	0	(3,320)	0.00	5,950	0	(5,950)	0.00
LESS END-USE CONTRACT		0						
21 COMMODITY (Pipeline)	16,745,580	15,681,074	(1,084,506)	(8.92)	49,143,240	48,489,473	(2,653,767)	(5.71)
22 DEMAND	18,880,050	15,582,319	(3,277,731)	(21.03)	50,817,670	50,925,862	108,192	0.21
23 OTHER	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (17+18-23)	23,155,108	25,764,940	2,609,834	10.13	82,477,935	81,081,330	(1,416,605)	(1.75)
25 NET UNBILLED	(434,291)	0	434,291	0.00	(3,813,231)	0	3,813,231	0.00
26 COMPANY USE	0	0	0	0.00	55,978	0	(55,978)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	23,695,942	25,764,940	2,068,998	8.03	82,068,165	81,081,330	(1,006,835)	(1.24)

COMPANY: PEOPLES GAS SYSTEM, INC.

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

SCHEDULE A-1

APRIL 95 through MARCH 96

Page 3 of 3

ESTIMATED FOR THE PERIOD OF:

CENTS PER THERM	CURRENT MONTH: JUNE 95				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
	0.00757	0.00688	(0.00069)	(13.36)	0.00707	0.00688	(0.00021)	(3.09)
28 COMMODITY (Pipeline) (1/15)	0.00694	0.00694	0.00000	0.00	0.00694	0.00694	0.00000	0.00
29 NO NOTICE SERVICE (2/16)	0.18122	0.20500	0.02378	11.80	0.17251	0.20500	0.03249	15.85
30 SWING SERVICE (3/17)	0.17931	0.14932	(0.02999)	(20.09)	0.18920	0.15308	(0.01614)	(10.55)
31 COMMODITY (Other) (4/18)	0.05124	0.05230	0.00106	2.03	0.04965	0.04854	(0.00011)	(0.22)
32 DEMAND (5/19)	26.31586	0.00000	(26.31586)	0.00	19.42945	0.00000	0.00000	0.00
33 OTHER (6/20)								
LESS END-USE CONTRACT								
34 COMMODITY (Pipeline) (7/21)	0.00731	0.00735	0.00004	0.00	0.00764	0.00720	(0.00044)	(6.10)
35 DEMAND (8/22)	0.03449	0.03593	0.00144	0.00	0.03432	0.03824	0.00392	10.24
36 OTHER (9/23)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
37 TOTAL COST OF PURCHASES (11/24)	0.26893	0.24413	(0.02480)	(10.16)	0.25902	0.24413	(0.01489)	(6.10)
38 NET UNBILLED (12/25)	0.24311	0.00000	(0.24311)	0.00	0.00000	0.00000	0.00000	0.00
39 COMPANY USE (13/26)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
40 TOTAL COST OF THERMS SOLD (11/27)	0.28279	0.24413	(0.01866)	(7.64)	0.26031	0.24413	(0.01618)	(6.63)
41 TRUE-UP (E-4)	(0.00102)	(0.00102)	0.00000	0.00	(0.00102)	(0.00102)	0.00000	0.00
42 TOTAL COST OF GAS (40+41)	0.28177	0.24311	(0.01866)	(7.67)	0.25929	0.24311	(0.01618)	(6.66)
43 REVENUE TAX FACTOR	1.00376	1.00376	0.00000	0.00	1.00376	1.00376	0.00000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.28275	0.24403	(0.01873)	(7.67)	0.26027	0.24403	(0.01624)	(6.66)
45 PGA FACTOR ROUNDED TO NEAREST .001	26.275	24.403	(1.87281)	(7.67)	26.027	24.403	(1.62405)	(6.66)

Composite Exhibit No.
Docket No. 950003-QU
Peoples Gas System, Inc.
(EE-1)
Page 55c of 95

COMPANY: PEOPLES GAS SYSTEM, INC.

PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
SCHEDULE A-1 SUPPORTING DETAILESTIMATED FOR THE PERIOD OF: APRIL '95 through MARCH '96
CURRENT MONTH: JUNE 1995

	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
COMMODITY (Pipeline)			
1 Commodity Pipeline (FGT)	30,552,850	\$205,349	\$0.00672
2 Commodity Pipeline (SNG/SO GA)	8,494,640	\$90,830	\$0.01069
3 Cashouts-Peoples Transportation Customers	888,857	\$6,375	\$0.00717
4 Imbalance Cashout-FGT-Feb. '95	99,980	\$717	\$0.00717
5	0	\$0	\$0.00000
6	0	\$0	\$0.00000
7			
8 TOTAL COMMODITY (Pipeline)	40,036,327	\$303,271	\$0.00757
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
9 Swing Service-Demand-3rd Party Suppliers		\$63,929	\$0.00000
10 Swing Service-Commodity-3rd Party Suppliers	5,819,370	\$981,720	\$0.17042
11 Swing Service-Demand-3rd Party Suppliers-Adj. Apr. '95		\$778	\$0.00000
12 Swing Service-Commodity-3rd Party Suppliers-Adj. Apr. '95	50,000	\$7,775	\$0.15550
13 Swing Service-Demand-3rd Party Suppliers-May '95 Accrual Adj.		(\$330)	\$0.00000
14 Swing Service-Commodity-3rd Party Suppliers-May '95 Accrual Adj.	(28,790)	(\$5,645)	\$0.18948
15	5,839,580	\$1,058,220	\$0.18122
16 TOTAL SWING SERVICE			
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
17 Purchases from 3rd Party Suppliers	17,562,710	\$3,168,228	\$0.18050
18 City of Sunrise	11,997	\$5,841	\$0.48681
19 Cashouts-Peoples Transportation Customers	923,079	\$129,108	\$0.13987
20 Purchases from 3rd Party Suppliers-May '95 Accrual Adj.	(1,144,890)	(\$193,019)	\$0.16859
21 Bookouts	(37,370)	(\$5,232)	\$0.14000
22	0	\$0	\$0.00000
22a	0	\$0	\$0.00000
23	0	\$0	\$0.00000
24			
25 TOTAL COMMODITY (Other)	17,315,526	\$3,104,927	\$0.17931
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
26 Demand (FGT)	65,918,200	\$2,673,679	\$0.04781
27 Demand (SNG/SO GA)	8,533,422	\$490,473	\$0.05748
28 Temporary Acquisition Reservation Charge-(FGT)	5,760,000	\$249,468	\$0.04331
29 Temporary Relinquishment Credit-(FGT)	(24,272,400)	(\$1,051,238)	\$0.04331
30 Cashouts-Peoples Transportation Customers	888,857	\$38,505	\$0.04332
31 Imbalance Cashout-FGT-Feb. '95	99,980	\$3,658	\$0.00000
32	0	\$0	\$0.00000
33	0	\$0	\$0.00000
34			
35 TOTAL DEMAND	46,928,059	\$2,404,544	\$0.05124
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
36 Revenue Sharing-FGT	0	(\$21,309)	\$0.00000
37 Legal Fees	0	\$10,043	\$0.00000
38 Administrative Costs	0	\$57,767	\$0.00000
39 Odorant Costs	0	\$39,208	\$0.00000
40 Oper. Flow Order Penalty Chgs. Billed to Customers-Adj. Prior Month	3,320	\$1,660	\$0.50000
41	0	\$0	\$0.00000
42			
43 TOTAL OTHER	3,320	\$87,369	\$26.31586

COMPANY PEOPLES GAS SYSTEM, INC.

FOR THE PERIOD OF: APRIL 89 Through MARCH 90 Page 1 of 1

	CURRENT MONTH: JUNE 89		PERIOD TO DATE	
	ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%
TRUE-UP CALCULATION				
1 PURCHASED GAS COST (A-1, LINES 3+4+8-13)	\$4,163,146	\$4,122,837	(\$40,309)	0.009682
2 TRANSPORTATION COST (A-1, LINES 1+2+9+8-7-8)	2,083,881	2,167,188	183,308	0.050005
3 TOTAL	6,247,027	6,290,025	42,998	0.010112
4 FUEL REVENUES	6,663,652	6,290,328	626,464	0.110681
(NET OF REVENUE TAX)				
5 TRUE-UP REFUND(COLLECTION)	28,830	28,830	0	0.000000
6 FUEL REVENUE APPLICABLE TO PERIOD *	6,692,152	6,319,658	626,464	0.110008
(LINE 4 (+ or -) LINE 5)	(\$34,845)	28,830	663,475	(1.003353)
7 TRUE-UP PROVISION - THIS PERIOD				
(LINE 6 - LINE 3)	13,811	16,080	2,269	0.165444
8 INTEREST PROVISION-THIS PERIOD (21)	3,005,278	3,174,114	168,835	0.055118
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST				
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 8)	(28,830)	(28,830)	0	0.000000
10a FLEX RATE REFUND (if applicable)	0	0	0	0.000000
11 TOTAL ESTIMATED TRUE-UP (7+8+9+10+10a)	2,455,814	2,180,200	734,565	0.299115
11a FGT REFUND	0	0	0	0.000000
12 ADD TOTAL ESTIMATED TRUE-UP (11+11a)	2,455,814	2,180,200	734,565	0.299115
INTEREST PROVISION				
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	3,005,278	3,174,114	168,835	0.055118
14 ENDING TRUE-UP BEFORE INTEREST (13+7-8)	2,441,803	3,174,114	732,311	0.299911
15 TOTAL (13+14)	5,447,081	6,348,227	901,146	0.165444
16 AVERAGE (50% OF 15)	2,723,541	3,174,114	450,573	0.165444
17 INTEREST RATE - FIRST DAY OF MONTH	6.07	6.07	0	0.000000
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	6.10	6.10	0	0.000000
19 TOTAL (17+18)	12.170	12.170	0	0.000000
20 AVERAGE (50% OF 19)	6.085	6.085	0	0.000000
21 MONTHLY AVERAGE (20*12 Months)	0.507	0.507	0	0.000000
22 INTEREST PROVISION (19+21)	\$13,811	\$18,093	\$7,282	0.185444

Composite Exhibit No. _____
 Docket No. 950003-GU
 Peoples Gas System, Inc.
 (EE-1)
 Page 67 of 85

* If line 6 is a refund add to line 4
 If line 8 is a collection () subtract from line 4

COMPANY: PEOPLES GAS SYSTEM, INC.		TRANSPORTATION SYSTEM SUPPLY					SCHEDULE A-4 Page 1 of 1	
		FOR THE PERIOD OF:		Through				
		PRESENT MONTH		APRIL 85		MARCH 86		
		JUNE 1985						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT	NET AMOUNT	MONTHLY GROSS	MONTHLY NET	WELLHEAD PRICE	CITYGATE PRICE	
		MMBtu	MMBtu	MMBtu	MMBtu	\$/MMBtu	(\$/MCF)	
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
TOTAL								

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

(2) The volumes listed above represent gas moved on Florida Gas Transmission except for 300,000 received by the Southern Natural Gas pipeline.

(3) Included in the monthly net volumes above are 780,000 mmbtu's nominated at the City Gate via FGT FTS-2 capacity having a fuel surcharge of 3.34% per mmbtu and 375,541 mmbtu's nominated at the City Gate that billed on the Southern Transmission; however, the above monthly net volumes are all calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 3.85% per mmbtu.

COMPANY: PEOPLES GAS SYSTEM, INC.

CONVERSION FACTOR CALCULATION

ACTUAL FOR THE PERIOD OF: APRIL 1995 THROUGH MARCH 1996

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> ÷ <u>AVERAGE BTU CONTENT</u> <u>CCF PURCHASED</u>	1.0325	1.0344	1.0364	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.050	1.052	1.054	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000

JACKSONVILLE ONLY:

1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> ÷ <u>AVERAGE BTU CONTENT</u> <u>CCF PURCHASED</u>	1.0285	1.0305	1.0295	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.045	1.048	1.047	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000

SCHEDULE A-1

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

APRIL 95 through MARCH 98 Page 1 of 3

ESTIMATED FOR THE PERIOD OF:

	CURRENT MONTH: JULY 95			PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE AMOUNT	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE AMOUNT	%
COST OF GAS PURCHASED							
1 COMMODITY (Pipeline)	\$251,187	\$278,422	\$25,225	\$1,174,149	\$1,193,480	\$19,331	1.62
2 NO NOTICE SERVICE	\$43,028	\$43,028	\$0	\$189,338	\$189,338	\$0	0.00
3 SWING SERVICE	\$1,308,398	\$921,475	(\$386,923)	\$4,884,183	\$1,936,225	(\$2,927,928)	(151.22)
4 COMMODITY (Other)	\$2,811,269	\$2,292,047	(\$519,222)	\$13,079,064	\$13,841,274	\$862,210	6.18
5 DEMAND	\$2,288,756	\$2,800,274	\$331,518	\$10,563,138	\$10,884,813	\$401,477	3.68
6 OTHER	\$171,475	\$0	(\$171,475)	\$287,081	\$0	(\$287,081)	0.00
LESS END-USE CONTRACT	\$98,059	\$127,221	\$31,182	\$471,356	\$481,835	(\$9,523)	(2.06)
7 COMMODITY (Pipeline)	\$597,037	\$518,318	(\$77,719)	\$2,341,041	\$2,468,527	\$125,486	5.09
8 DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	0.00
9 OTHER							
10							
11 TOTAL COST	\$5,981,028	\$5,488,708	(\$474,320)	\$27,324,520	\$25,278,584	(\$2,047,956)	(8.10)
12 NET UNBILLED	\$107,377	\$0	(\$107,377)	(\$819,789)	\$0	\$819,789	0.00
13 COMPANY USE	\$24,442	\$0	(\$24,442)	\$38,107	\$0	(\$38,107)	0.00
14 TOTAL THERM SALES	\$5,983,032	\$5,488,708	(\$498,326)	\$25,019,431	\$25,278,584	\$257,133	1.02

COMPANY: PEOPLES GAS SYSTEM, INC.

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF:

APRIL 95 through MARCH 98

Page 2 of 3

THERMS PURCHASED	CURRENT MONTH: JULY 95				PERIOD TO DATE				
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
15 COMMODITY (Pipeline)(Billing Determinants Only)	36,517,848	39,689,931	3,172,283	7.99	167,043,708	173,383,533	6,339,825	3.66	
16 NO NOTICE SERVICE (Billing Determinants Only)	6,200,000	6,200,000	0	0.00	24,400,000	24,400,000	0	0.00	
17 SWING SERVICE (Commodity)	8,324,590	4,495,000	(3,829,590)	(85.20)	28,936,100	9,445,000	(19,491,100)	(206.36)	
18 COMMODITY (Other) (Commodity)	15,745,285	17,979,680	2,234,395	12.43	77,611,690	94,090,990	16,479,300	17.51	
19 DEMAND (Billing Determinants Only)	43,397,270	49,719,680	6,322,390	12.72	210,449,722	218,545,320	8,095,598	3.70	
20 OTHER	0	0	0	0.00	5,950	0	(5,950)	0.00	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	13,397,350	17,215,271	3,817,921	22.18	62,540,590	63,704,744	1,164,154	1.83	
22 DEMAND	15,648,260	17,110,977	1,462,717	8.55	68,485,930	68,036,839	1,570,909	2.31	
23 OTHER	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (17+18-23)	24,069,855	22,474,660	(1,595,195)	(7.10)	106,547,790	103,535,990	(3,011,800)	(2.91)	
25 NET UNBILLED	441,679	0	(441,679)	0.00	(3,371,552)	0	3,371,552	0.00	
26 COMPANY USE	100,110	0	(100,110)	0.00	156,089	0	(156,088)	0.00	
27 TOTAL THERM SALES (24-26 Estimated Only)	24,240,241	22,474,660	(1,765,581)	(7.66)	106,308,468	103,535,990	(2,772,416)	(2.68)	

COMPANY: PEOPLES GAS SYSTEM, INC.

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

SCHEDULE A-1

APRIL 85 through MARCH 86

Page 3 of 3

ESTIMATED FOR THE PERIOD OF:

PERIOD TO DATE

CENTS PER THERM	CURRENT MONTH: JULY 85				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
	0.00688	0.00698	0.00009	1.23	0.00703	0.00688	(0.00015)	(2.11)
28 COMMODITY (Pipeline) (1/15)	0.00694	0.00694	0.00000	0.00	0.00694	0.00694	0.00000	0.00
29 NO NOTICE SERVICE (2/18)	0.15717	0.20500	0.04783	23.33	0.16810	0.20500	0.03690	18.00
30 SWING SERVICE (3/17)	0.16584	0.12748	(0.03836)	(30.09)	0.16852	0.14817	(0.02035)	(13.74)
31 COMMODITY (Other) (4/18)	0.05228	0.05230	0.00002	0.04	0.05018	0.05017	(0.00002)	(0.04)
32 DEMAND (5/19)	ERR	0.00000	ERR	0.00	48.24883	0.00000	0.00000	0.00
33 OTHER (6/20)								
LESS END-USE CONTRACT								
34 COMMODITY (Pipeline) (7/21)	0.00717	0.00739	0.00022	0.00	0.00754	0.00725	(0.00029)	(3.96)
35 DEMAND (8/22)	0.03815	0.03035	(0.00780)	0.00	0.03522	0.03625	0.00103	2.84
36 OTHER (9/23)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
37 TOTAL COST OF PURCHASES (11/24)	0.24788	0.24413	(0.00353)	(1.44)	0.25645	0.24413	(0.01232)	(5.05)
38 NET UNBILLED (12/25)	0.24311	0.00000	(0.24311)	0.00	0.00000	0.00000	0.00000	0.00
39 COMPANY USE (13/26)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
40 TOTAL COST OF THERMS SOLD (11/27)	0.24591	0.24413	(0.00179)	(0.73)	0.25703	0.24413	(0.01290)	(5.28)
41 TRUE-UP (E-4)	(0.00102)	(0.00102)	0.00000	0.00	(0.00102)	(0.00102)	0.00000	0.00
42 TOTAL COST OF GAS (40+41)	0.24489	0.24311	(0.00179)	(0.73)	0.25601	0.24311	(0.01290)	(5.31)
43 REVENUE TAX FACTOR	1.00376	1.00376	0.00000	0.00	1.00376	1.00376	0.00000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.24582	0.24403	(0.00179)	(0.73)	0.25697	0.24403	(0.01295)	(5.31)
45 PGA FACTOR ROUNDED TO NEAREST .001	24.582	24.403	(0.17826)	(0.73)	25.697	24.403	(1.29460)	(5.31)

COMPANY: PEOPLES GAS SYSTEM, INC. PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION SCHEDULE A-1 SUPPORTING DETAIL			
ESTIMATED FOR THE PERIOD OF: APRIL '95 through MARCH '96 CURRENT MONTH: JULY 1995			
COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
1 Commodity Pipeline (FGT)	31,775,690	\$210,069	\$0.00661
2 Commodity Pipeline (SNG/ISO GA)	4,153,420	\$29,760	\$0.00717
3 Cashouts-Peoples Transportation Customers	578,778	\$4,136	\$0.00717
4 Commodity Pipeline (SNG/ISO GA)-Adj.-Jun. '95	11,770	\$7,214	\$0.61269
5	0	\$0	\$0.00000
6	0	\$0	\$0.00000
7	38,517,648	\$251,197	\$0.00658
8 TOTAL COMMODITY (Pipeline)			
9 Swing Service			
10 Swing Service-Demand-3rd Party Suppliers	8,324,590	\$78,673	\$0.00944
11 Swing Service-Demand-3rd Party Suppliers-Jun. '95 Accrual Adj.	0	\$1,236,070	\$0.14848
12 Swing Service-Commodity-3rd Party Suppliers-Jun. '95 Accrual Adj.	0	\$557	\$0.00000
13		(\$3,903)	\$0.00000
14			
15	8,324,590	\$1,208,388	\$0.15717
16 TOTAL SWING SERVICE			
17 Commodity Other			
18 City of Sunrise	14,810,940	\$2,501,477	\$0.16869
19 Purchases from 3rd Party Suppliers	11,301	\$6,077	\$0.53776
20 City of Sunrise	598,984	\$75,285	\$0.12565
21 Cashouts-Peoples Transportation Customers	0	\$8,208	\$0.00000
22 Purchases from 3rd Party Suppliers-Jun. '95 Accrual Adj.	(681,160)	(\$134,870)	\$0.19890
23 Bookouts-Mar. '95	481,060	\$73,121	\$0.00000
24 Cashout-(FGT)-Mar. '95	11,860	\$1,078	\$0.00000
25 Purchases from 3rd Party Suppliers-Prior Month Adj.	512,290	\$82,113	\$0.00000
26 Purchases from 3rd Party Suppliers-Prior Period Adj.			
27 TOTAL COMMODITY (Other)	15,745,265	\$2,911,269	\$0.18584
28 DEMAND			
29 Demand (FGT)	57,782,140	\$2,762,802	\$0.04781
30 Demand (SNG/ISO GA)	4,167,832	\$329,470	\$0.07905
31 Temporary Acquisition Reservation Charge-(FGT)	5,852,000	\$257,781	\$0.04331
32 Temporary Relinquishment Credit-(FGT)	(25,081,480)	(\$1,086,279)	\$0.04331
33 Cashouts-Peoples Transportation Customers	578,778	\$24,981	\$0.04331
34 Demand (SNG/ISO GA)-Prior Period Adj.	0	\$0	\$0.00000
35	0	\$0	\$0.00000
36	0	\$0	\$0.00000
37 TOTAL DEMAND	43,397,270	\$2,268,756	\$0.05226
38 OTHER			
39 Revenue Sharing-FGT	0	(\$48,017)	\$0.00000
40 Legal Fees	0	\$48,703	\$0.00000
41 Administrative Costs	0	\$172,789	\$0.00000
42	0	\$0	\$0.00000
43	0	\$0	\$0.00000
44 TOTAL OTHER	0	\$171,475	\$0.00000

COMPANY: PEOPLES GAS SYSTEM, INC.

SCHEDULE A-2

Page 1 of 1

FOR THE PERIOD OF: APRIL 95 Through MAY 95

	CURRENT MONTH		PERIOD TO DATE		DIFFERENCE	AMOUNT	%		
	APRIL 95		MAY 95					AMOUNT	%
	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE					
TRUE-UP CALCULATION									
1 PURCHASED GAS COST (A-1, LINES 3+4+8-13)	53,895,225	\$3,313,322	(688,703)	\$17,905,111	\$18,877,489	(52,627,812)	(60.11324)		
2 TRANSPORTATION COST (A-1, LINES 1+2+6+7-9)	2,041,360	2,372,165	231,825	9,381,303	9,389,041	17,784	0.00189		
3 TOTAL	5,538,585	5,685,487	(146,902)	27,286,414	28,276,568	(2,009,148)	(0.07286)		
4 FUEL REVENUES (NET OF REVENUE TAX)	8,853,032	5,488,708	(3,364,324)	25,919,431	25,378,584	257,133	0.01028		
5 TRUE-UP REFUND(COLLECTION)	28,830	28,830	0	114,829	114,829	0	0.00000		
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	8,911,862	5,517,538	(3,394,324)	26,133,861	25,393,413	257,133	0.01023		
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	75,877	28,830	(47,047)	(2,152,462)	114,818	2,268,081	(1.05326)		
8 INTEREST PROVISION-THIS PERIOD (21)	12,303	15,868	3,565	65,206	65,839	(1,122)	(0.01726)		
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	2,458,814	3,180,309	721,495	4,718,547	3,142,100	(1,574,187)	(0.33377)		
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 9)	(28,830)	(18,830)	10,000	(114,829)	(114,829)	0	0.00000		
10a FLEX RATE REFUND (if applicable)	0	0	0	0	0	0	0.00000		
11 TOTAL ESTACT TRUE-UP (*+8+10+10a)	2,514,414	3,208,108	693,694	2,514,414	3,208,108	693,694	0.27509		
11a FGT REFUND	0	0	0	0	0	0	0.00000		
17 ADJ TOTAL ESTACT TRUE-UP (11+11a)	2,514,414	3,208,108	693,694	2,514,414	3,208,108	693,694	0.27509		
INTEREST PROVISION									
13 BEGINNING TRUE-UP AND INTEREST PROVISION (8)	2,458,814	3,180,309	721,495	0.29915					
14 ENDING TRUE-UP BEFORE INTEREST (13+7-5)	2,602,081	3,180,208	578,127	0.27503					
15 TOTAL (13+14)	4,957,875	6,340,417	1,382,542	0.28668					
16 AVERAGE (50% OF 15)	2,478,937	3,180,208	711,271	0.25808					
17 INTEREST RATE - FIRST DAY OF MONTH	6.10	6.10	0	0.00000					
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.86	5.86	0	0.00000					
19 TOTAL (17+18)	11,960	11,960	0	0.00000					
20 AVERAGE (50% OF 19)	5,980	5,980	0	0.00000					
21 MONTHLY AVERAGE (20/12 Months)	0.498	0.498	0	0.00000					
22 INTEREST PROVISION (16+21)	\$12,353	\$15,868	\$3,515	\$2,78695					

* If line 0 is a refund add to line 4
If line 6 is a collection () subtract from line 4

SCHEDULE A-3 Page 1 of 1											
TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE A: JUL 85 Through MARCH 86											
ACTUAL FOR THE PERIOD OF: PRESENT MONTH: JULY 1985											
(A) MONTH	(B) PURCHASED FROM	(C) PURCHASED FOR	(D) SCH TYPE	(E) SYSTEM SUPPLY	(F) END USE	(G) TOTAL PURCHASED	(H) COMMODITY TRNGD PARITY	(I) PIPELINE COST	(J) DEMAND COST	(K) OTHER CHARGES	(L) TOTAL CENTS PER THERM
1 JULY 1985	FGT	PGS	FTS-1 COMAL PIPELINE	24,311,840	13,387,350	24,311,840		\$174,316.81			\$0.77
2 JULY 1985	FGT	PGS	FTS-1 COMAL PIPELINE		13,387,350	13,387,350		84,058.02			\$0.77
3 JULY 1985	FGT	PGS	FTS-2 COMAL PIPELINE	7,483,740	0	7,483,740		36,781.31			\$0.48
4 JULY 1985	FGT	PGS	FTS-1 COMAL PIPELINE	0	0	0		0.00			ERR
5 JULY 1985	FGT	PGS	FTS-1 COMAL PIPELINE	30,582,880	0	30,582,880		0.00	\$1,374,988.07		ERR
6 JULY 1985	FGT	PGS	FTS-1 DEMAND	6,880,000	13,387,350	13,387,350			837,148.14		\$4.33
7 JULY 1985	FGT	PGS	FTS-2 DEMAND	6,300,000	0	6,300,000			\$808,338.00		\$4.01
8 JULY 1985	FGT	PGS	NO NOTICE	6,300,000	0	6,300,000			43,038.00		\$7.56
9 JULY 1985	FGT	PGS	COMAL OTHER	4,153,420	0	4,153,420		28,778.88			\$0.72
10 JULY 1985	FGT	PGS	SONATIZO GA COMAL PIPELINE		0	0		0.00			ERR
11 JULY 1985	FGT	PGS	SONATIZO GA COMAL PIPELINE	4,187,832	0	4,187,832			339,478.08		\$7.81
12 JULY 1985	FGT	PGS	SONATIZO GA DEMAND		2,260,810	2,260,810			48,851.87		\$3.21
13 JULY 1985	FGT	PGS	SONATIZO GA DEMAND		0	0					
14 JULY 1985	FGT	PGS	SWNG								
15 JULY 1985	FGT	PGS	COMAL OTHER								
16 JULY 1985	FGT	PGS	SWNG								
17 JULY 1985	FGT	PGS	COMAL OTHER								
18 JULY 1985	FGT	PGS	COMAL OTHER								
19 JULY 1985	FGT	PGS	COMAL OTHER								
20 JULY 1985	FGT	PGS	COMAL OTHER								
21 JULY 1985	FGT	PGS	COMAL OTHER								
22 JULY 1985	CASHOUT CHARGES*	PGS	DEMAND	553,868		553,868			23,893.08		\$4.33
23 JULY 1985	CASHOUT CHARGES*	PGS	COMAL PIPELINE	553,868		553,868		3,972.22			\$0.72
24 JULY 1985	CASHOUT CHARGES*	PGS	COMAL OTHER	875,314		875,314	72,487.58				\$12.60
25 TOTAL				109,788,408	29,045,610	138,834,018	\$2,810,044.89	\$339,878.82	\$7,983,468.89	\$0.00	\$5.15

*Backfill prior month adjustments

COMPANY: PEOPLES GAS SYSTEM, INC.		TRANSPORTATION SYSTEM SUPPLY				APRIL 95		Through		MARCH 96	
SCHEDULE A-4		FOR THE PERIOD OF:		APRIL 95		Through		MARCH 96		SCHEDULE A-4	
Page 1 of 2		PRESENT MONTH:		JULY 1995		APRIL 95		Through		MARCH 96	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)				
PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu	NET AMOUNT MMBtu	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE \$/MMBtu	CITYGATE PRICE \$/GGEYF				
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
		SUBTOTAL									

(1) The wellhead price listed for each receipt point represents the actual cost of gas to PGS from its supplier(s).
 (2) The monthly gross volumes listed above represent gas moved on the Florida Gas Transmission pipeline except for 229,138 mmbtu's moved on the Southern Natural Gas pipeline.
 (3) Included in the monthly gross volumes above are 888,819 mmbtu's nominated at the pipeline receipt point via FGT FTS-2 capacity having a fuel surcharge of 3.34% per mmbtu.
 (4) The above net volumes are calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 3.85% per mmbtu.

SCHEDULE A-4 Page 2 of 2		TRANSPORTATION SYSTEM SUPPLY						
COMPANY: PEOPLES GAS SYSTEM, INC.		FOR THE PERIOD OF:						
		APRIL 95		THROUGH		MARCH 96		
		JULY 1995						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu	NET AMOUNT MMBtu	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE \$/MMBtu	CITYGATE PRICE \$/MMBtu	
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32						0.00000	0.00000	
33						0.00000	0.00000	
34						0.00000	0.00000	
35								
36								
TOTAL								

(1) The wellhead price listed for each receipt point represents the actual cost of gas to PGS from its supplier(s).
 (2) The monthly gross volumes listed above represent gas moved on the Florida Gas Transmission pipeline except for 229,138 mmbtu's moved on the Southern Natural Gas pipeline.
 (3) Included in the monthly gross volumes above are 690,819 mmbtu's nominated at the pipeline receipt point via FGT FTS-2 capacity having a fuel surcharge of 3.34% per mmbtu.
 (4) The above net volumes are calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 3.85% per mmbtu.

SCHEDULE A-4 Page 2 of 3												
CONVERSION FACTOR CALCULATION												
COMPANY: PEOPLES GAS SYSTEM, INC.												
ACTUAL FOR THE PERIOD OF: APRIL 1995 THROUGH MARCH 1996												
	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
SOUTH FLORIDA, EUSTIS, DAYTONA, and PALM BEACH GARDENS DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED = AVERAGE BTU CONTENT CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.												
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.												
PRESSURE CORRECTION FACTOR (pb) p.s.i.a.												
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR												
ORLANDO DIVISION:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED = AVERAGE BTU CONTENT CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.												
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.												
PRESSURE CORRECTION FACTOR (pb) p.s.i.a.												
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR												

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF:

APRIL 95 through MARCH 96

Page 1 of 3

COST OF GAS PURCHASED	CURRENT MONTH: AUGUST 95				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	\$264,374	\$218,831	(\$45,543)	(20.81)	\$1,438,522	\$1,412,311	(\$26,211)	(1.86)
2 NO NOTICE SERVICE	\$43,028	\$43,028	\$0	0.00	\$212,364	\$212,364	\$0	0.00
3 SWING SERVICE	\$1,200,028	\$879,315	(\$320,711)	(36.47)	\$8,064,180	\$2,815,540	(\$3,248,640)	(115.38)
4 COMMODITY (Other)	\$2,358,482	\$2,791,382	\$432,920	15.51	\$15,437,528	\$16,732,856	\$1,295,130	7.74
5 DEMAND	\$2,428,581	\$2,588,973	\$158,392	6.12	\$12,991,717	\$13,551,588	\$559,869	4.13
8 OTHER	\$15,294	\$0	(\$15,294)	0.00	\$302,374	\$0	(\$302,374)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	\$97,275	\$98,121	(\$1,154)	(1.20)	\$568,633	\$557,956	(\$10,677)	(1.91)
8 DEMAND	\$598,251	\$580,613	(\$17,638)	(3.04)	\$2,939,293	\$3,047,140	\$107,847	3.54
9 OTHER	\$0	\$0	\$0	0.00	\$0	\$0	\$0	0.00
10								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$5,614,238	\$5,842,795	\$228,557	3.91	\$32,938,758	\$31,119,359	(\$1,819,399)	(5.85)
12 NET UNBILLED	(\$88,632)	\$0	\$88,632	0.00	(\$908,421)	\$0	\$908,421	0.00
13 COMPANY USE	\$8,443	\$0	(\$8,443)	0.00	\$46,550	\$0	(\$46,550)	0.00
14 TOTAL THERM SALES	\$5,688,520	\$5,842,795	\$156,275	2.67	\$30,705,951	\$31,119,359	\$413,408	1.33

COMPANY: PEOPLES GAS SYSTEM, INC.

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF:

APRIL 95 through MARCH 96

Page 2 of 3

THERMS PURCHASED	CURRENT MONTH: AUGUST 95				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)	36,329,477	36,400,627	71,150	0.20	203,373,185	209,784,160	6,410,975	3.06
16 NO NOTICE SERVICE (Billing Determinants Only)	6,200,000	6,200,000	0	0.00	30,600,000	30,600,000	0	0.00
17 SWING SERVICE (Commodity)	8,092,020	4,805,000	(3,287,020)	(68.41)	37,028,120	14,250,000	(22,778,120)	(159.85)
18 COMMODITY (Other) (Commodity)	14,474,328	18,189,637	3,715,309	20.43	92,088,018	112,280,627	20,194,609	17.99
19 DEMAND (Billing Determinants Only)	47,478,268	49,409,680	1,931,394	3.91	257,927,988	267,954,980	10,026,992	3.74
20 OTHER	0	0	0	0.00	5,950	0	(5,950)	0.00
LESS END-USE CONTRACT		0						
21 COMMODITY (Pipeline)	13,566,930	13,405,990	(160,940)	(1.20)	76,107,520	77,110,734	1,003,214	1.30
22 DEMAND	15,817,840	13,405,990	(2,411,850)	(17.90)	82,283,770	81,442,829	(840,941)	(1.03)
23 OTHER	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (17+18-23)	22,566,348	22,994,637	428,289	1.88	129,114,138	126,530,627	(2,583,511)	(2.04)
25 NET UNBILLED	(733,718)	0	733,718	0.00	(4,105,270)	0	4,105,270	0.00
26 COMPANY USE	33,223	0	(33,223)	0.00	189,311	0	(189,311)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	22,862,829	22,994,637	132,008	0.57	129,171,035	126,530,627	(2,640,408)	(2.09)

COMPANY: PEOPLES GAS SYSTEM, INC.

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF:

APRIL 95 through MARCH 96

Page 3 of 3

CENTS PER THERM	CURRENT MONTH: AUGUST 95				PERIOD TO DATE				
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
28 COMMODITY (Pipeline) (1/15)	0.00728	0.00601	(0.00127)	(21.05)	0.00707	0.00673	(0.00034)	(5.07)	
29 NO NOTICE SERVICE (2/16)	0.00694	0.00694	0.00000	0.00	0.00694	0.00694	0.00000	0.00	
30 SWING SERVICE (3/17)	0.14830	0.18300	0.03470	18.98	0.16377	0.19758	0.03381	17.11	
31 COMMODITY (Other) (4/18)	0.18294	0.15348	(0.00948)	(8.18)	0.16764	0.14903	(0.01862)	(12.49)	
32 DEMAND (5/19)	0.05115	0.05238	0.00121	2.30	0.05037	0.05057	0.00020	0.40	
33 OTHER (6/20)	ERR	0.00000	ERR	0.00	50.81919	0.00000	0.00000	0.00	
LESS END-USE CONTRACT									
34 COMMODITY (Pipeline) (7/21)	0.00717	0.00717	(0.00000)	0.00	0.00747	0.00724	(0.00024)	(3.26)	
35 DEMAND (8/22)	0.03782	0.04331	0.00549	0.00	0.03572	0.03741	0.00169	4.53	
36 OTHER (9/23)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00	
37 TOTAL COST OF PURCHASES (11/24)	0.24879	0.25409	0.00531	2.09	0.25511	0.24594	(0.00917)	(3.73)	
38 NET UNBILLED (12/25)	0.12080	0.00000	(0.12080)	0.00	0.00000	0.00000	0.00000	0.00	
39 COMPANY USE (13/26)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00	
40 TOTAL COST OF THERMS SOLD (11/27)	0.24556	0.25409	0.00853	3.36	0.25500	0.24594	(0.00906)	(3.68)	
41 TRUE-UP (E-4)	(0.00102)	(0.00102)	0.00000	0.00	(0.00102)	(0.00102)	0.00000	0.00	
42 TOTAL COST OF GAS (40+41)	0.24454	0.25307	0.00853	3.37	0.25398	0.24492	(0.00906)	(3.70)	
43 REVENUE TAX FACTOR	1.00378	1.00378	0.00000	0.00	1.00378	1.00378	0.00000	0.00	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.24548	0.25403	0.00856	3.37	0.25494	0.24584	(0.00909)	(3.70)	
45 PGA FACTOR ROUNDED TO NEAREST .001	24.548	25.403	0.85619	3.37	25.494	24.584	(0.90919)	(3.70)	

COMPANY: PEOPLES GAS SYSTEM, INC.

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

ESTIMATED FOR THE PERIOD OF: APRIL 95 through MARCH 96
CURRENT MONTH: AUGUST 1995

COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
1 Commodity Pipeline (FGT)	27,828,550	\$180,018	\$0.00652
2 Commodity Pipeline (SNG/SO GA)	8,383,190	\$82,079	\$0.00979
3 Cashouts-Peoples Transportation Customers	317,737	\$2,278	\$0.00717
4	0	\$0	ERR
5	0	\$0	\$0.00000
6	0	\$0	\$0.00000
7			
8 TOTAL COMMODITY (Pipeline)	36,329,477	\$264,374	\$0.00728
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
9 Swing Service-Demand-3rd Party Suppliers		\$72,155	\$0.00000
10 Swing Service-Commodity-3rd Party Suppliers	8,092,020	\$1,126,088	\$0.13916
11 Swing Service-Demand-3rd Party Suppliers-Jul. '95 Accrual Adj.		\$162	\$0.00000
12 Swing Service-Commodity-3rd Party Suppliers-Jul. '95 Accrual Adj.	0	\$1,623	\$0.00000
13			
14			
15			
16 TOTAL SWING SERVICE	8,092,020	\$1,200,026	\$0.14830
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
17 Purchases from 3rd Party Suppliers	14,042,340	\$2,283,218	\$0.16260
18 City of Sunrise	12,038	\$4,700	\$0.39045
19 Cashouts-Peoples Transportation Customers	329,970	\$46,391	\$0.14059
20 Purchases from 3rd Party Suppliers-Jul. '95 Accrual Adj.	0	\$6,862	\$0.00000
21 Bookouts-Apr. '95	43,990	\$9,067	\$0.20612
22 Cashout-(FGT)-Apr. '95	(99,580)	(\$15,236)	\$0.15300
22a Purchases from 3rd Party Suppliers-Prior Period Adj.	145,570	\$23,458	\$0.16115
23	0	\$0	\$0.00000
24			
25 TOTAL COMMODITY (Other)	14,474,328	\$2,358,462	\$0.16294
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
26 Demand (FGT)	57,782,140	\$2,762,602	\$0.04781
27 Demand (SNG/SO GA)	8,617,869	\$497,470	\$0.05642
28 Temporary Acquisition Reservation Charge-(FGT)	5,642,000	\$244,355	\$0.04331
29 Temporary Relinquishment Credit-(FGT)	(25,081,480)	(\$1,086,279)	\$0.04331
30 Cashouts-Peoples Transportation Customers	317,737	\$13,781	\$0.04331
31 Refund of Prior Period GRI Charges-(FGT)	0	(\$3,528)	\$0.00000
32	0	\$0	\$0.00000
33	0	\$0	\$0.00000
34			
35 TOTAL DEMAND	47,478,266	\$2,428,581	\$0.05115
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
36 Revenue Sharing-FGT	0	(\$44,925)	\$0.00000
37 Legal Fees	0	\$21,556	\$0.00000
38 Administrative Costs	0	\$38,663	\$0.00000
39	0	\$0	\$0.00000
40	0	\$0	\$0.00000
41	0	\$0	\$0.00000
42			
43 TOTAL OTHER	0	\$15,294	\$0.00000

COMPANY: PEOPLES GAS SYSTEM, INC.

SCHEDULE A-2

FOR THE PERIOD OF APRIL 85 Through MARCH 86 Page 1 of 1

	CURRENT MONTH - AUGUST 85		PERIOD TO DATE			
	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE		
	AMOUNT	DIFFERENCE	AMOUNT	DIFFERENCE		
TRUE-UP CALCULATION						
1 PURCHASED GAS COST (A-1, LINES 3+4+8-13)	\$3,550,045	\$3,870,887	\$120,852	\$0.03399	\$19,548,186	(\$1,966,960)
2 TRANSPORTATION COST (A-1, LINES 1+2+5+6-7-8)	2,065,750	2,172,068	116,318	0.05660	11,571,165	134,112
3 TOTAL	5,615,795	5,942,795	327,000	0.04228	31,119,351	(1,772,848)
4 FUEL REVENUES	5,668,530	5,842,795	174,265	0.02748	31,119,359	413,408
(NET OF REVENUE TAX)						
5 TRUE-UP REFUND(COLLECTION)	28,830	28,830	0	0.00000	143,150	0
6 FUEL REVENUE APPLICABLE TO PERIOD *	5,715,150	5,871,625	156,475	0.02734	30,848,191	413,408
(LINE 4 (+ or -) LINE 6)						
7 TRUE-UP PROVISION - THIS PERIOD	168,355	28,830	(80,725)	(0.73819)	143,148	2,166,258
(LINE 6 - LINE 3)						
8 INTEREST PROVISION THIS PERIOD (21)	12,865	15,830	2,965	0.23212	79,558	1,821
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	2,514,414	3,208,106	693,692	0.27509	4,716,347	(1,574,187)
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 9)	(28,830)	(28,830)	0	0.00000	(143,150)	0
10a FLEX RATE REFUND (if applicable)	0	0	0	0.00000	0	0
11 TOTAL ESTACT TRUE-UP (7+8+9+10+10a)	2,607,824	3,221,726	613,902	0.23541	2,807,824	613,912
11a FGT REFUND	84,859	0	(84,859)	0.00000	84,859	(84,859)
12 ADJ TOTAL ESTACT TRUE-UP (11+11a)	2,702,482	3,221,726	519,253	0.19214	2,702,482	519,253
INTEREST PROVISION						
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	2,514,414	3,208,106	693,692	0.27509		
14 ENDING TRUE-UP BEFORE INTEREST (13+7-8)	2,689,787	3,208,106	518,309	0.19185		
15 TOTAL (13+14)	5,204,211	6,416,212	1,208,001	0.23212		
16 AVERAGE (50% OF 15)	2,602,106	3,208,106	604,000	0.23212		
17 INTEREST RATE - FIRST DAY OF MONTH	5.84	5.84	0	0.00000		
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.84	5.84	0	0.00000		
19 TOTAL (17+18)	11,700	11,700	0	0.00000		
20 AVERAGE (50% OF 19)	5,850	5,850	0	0.00000		
21 MONTHLY AVERAGE (20*12 Months)	0.488	0.488	0	0.00000		
22 INTEREST PROVISION (18+21)	\$12,685	\$15,630	\$2,945	\$0.23212		

Composite Exhibit No. _____
 Cocket No. 950003-GU
 Peoples Gas System, Inc.
 (E-1)
 Page 81 of 85

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

ACTUAL FOR THE PERIOD OF:		TRANSPORTATION PURCHASES										SCHEDULE A-3**	
PRESENT MONTH		SYSTEM SUPPLY AND END USE										Page 1 of 1	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)		
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMUNITY COST THIRD PARTY	PIPELINE COST	DEMAND COST	OTHER CHARGES	TOTAL CENTS PER THERM		
1 AUGUST 1995	FGT	PGS	FTS-1 COMM PIPELINE	20,031,820	20,031,820	20,031,820		\$143,828.72			\$0.72		
2 AUGUST 1995	FGT	PGS	FTS-1 COMM PIPELINE		13,568,930	13,568,930		87,274.84			\$0.72		
3 AUGUST 1995	FGT	PGS	FTS-2 COMM PIPELINE	7,596,930		7,596,930		26,398.30			\$0.48		
4 AUGUST 1995	FGT	PGS	FTS-1 COMM PIPELINE	0	0	0		0.00			ERR		
5 AUGUST 1995	FGT	PGS	FTS-1 COMM PIPELINE	30,282,860	0	0		0.00	\$1,311,541.87		\$4.33		
6 AUGUST 1995	FGT	PGS	FTS-1 DEMAND		13,568,930	13,568,930			538,382.86		\$3.97		
7 AUGUST 1995	FGT	PGS	FTS-1 DEMAND	8,060,000		8,060,000			908,338.00		\$7.58		
8 AUGUST 1995	FGT	PGS	FTS-2 DEMAND	8,200,000		8,200,000			43,028.00		\$0.68		
9 AUGUST 1995	FGT	PGS	NO NOTICE										
10 AUGUST 1995	FGT	PGS	COMM OTHER	8,263,190		8,263,190		82,878.23			\$0.98		
11 AUGUST 1995	FGT	PGS	SONATIZO GA COMM PIPELINE	0	0	0		0.00			ERR		
12 AUGUST 1995	FGT	PGS	SONATIZO GA COMM PIPELINE	8,817,868		8,817,868			487,488.54		\$5.84		
13 AUGUST 1995	FGT	PGS	SONATIZO GA DEMAND		2,250,910	2,250,910			48,851.80		\$2.21		
14 AUGUST 1995	FGT	PGS	SONATIZO GA DEMAND										
15 AUGUST 1995	FGT	PGS	SWING										
16 AUGUST 1995	FGT	PGS	COMM OTHER										
17 AUGUST 1995	FGT	PGS	SWING										
18 AUGUST 1995	FGT	PGS	COMM OTHER										
19 AUGUST 1995	FGT	PGS	COMM OTHER										
20 AUGUST 1995	FGT	PGS	COMM OTHER	317,737		317,737					\$4.33		
21 AUGUST 1995	CASHOUT CHARGES	PGS	DEMAND	317,737		317,737		2,378.44	12,762.51		\$0.72		
22 AUGUST 1995	CASHOUT CHARGES	PGS	COMM PIPELINE	329,870		329,870	48,391.24				\$14.08		
23 AUGUST 1995	CASHOUT CHARGES	PGS	COMM OTHER	117,472,873	28,284,770	141,858,643	\$3,455,895.47	\$291,648.83	\$2,135,508.12	\$5.00	\$4.90		
24 TOTAL													

**This report excludes prior month/period adjustments.

COMPANY: PEOPLES GAS SYSTEM, INC.		TRANSPORTATION SYSTEM SUPPLY				SCHEDULE A-4 Page 1 of 1	
FOR THE PERIOD OF:		APRIL 85		Through		MARCH 86	
PRESENT MONTH:		AUGUST 1985					
(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT MMBtu	(D) NET AMOUNT MMBtu	(E) MONTHLY GROSS MMBtu	(F) MONTHLY NET MMBtu	(G) WELLHEAD PRICE \$/MMBtu	(H) CITYGATE PRICE \$/MMBtu
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18	TOTAL						

(1) The wellhead price listed for each receipt point represents the actual cost of gas to POS from its supplier(s).
 (2) The monthly gross volumes listed above represent gas moved on the Florida Gas Transmission pipeline except for 558,000 mmbtu's moved on the Southern Natural Gas pipeline.
 (3) Included in the monthly gross volumes above are 785,008 mmbtu's nominated at the pipeline receipt point via FGT FTS-2 capacity having a fuel surcharge of 3.34% per mmbtu.
 (4) The above net volumes are calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 3.85% per mmbtu.

THERM SALES (FIRM)		CURRENT MONTH		FOR THE MONTH OF		PERIOD TO DATE	
		ACTUAL	ESTIMATE	DIFFERENCE	%	ACTUAL	ESTIMATE
1 RESIDENTIAL	1,864,098	2,062,328	188,411	0.09649	11.61	11,961,864	12,402,142
2 SMALL COMM. SERVICE	100,442	100,405	68,142	0.68225	67.91	878,931	201,963
3 COMMERCIAL LV-1	6,632,290	6,543,928	108,968	0.01642	1.62	40,944,814	38,900,687
4 COMMERCIAL LV-2	7,208,291	7,601,193	392,902	0.00486	0.53	40,944,814	40,944,814
5 COMMERCIAL LV-2	1,670,826	1,712,463	41,637	0.02491	1.46	8,910,448	8,910,448
6 COMM. ST. LIGHTING	7,907	18,483	10,577	0.27291	1.27	9,910,448	9,910,448
7 WHOLESALE	25,907	18,483	7,424	0.28652	2.87	9,910,448	9,910,448
8 NATURAL GAS VEH. SALES	42,982	17,603	25,379	0.61230	61.23	482,948	482,948
9 TOTAL FIRM SALES	18,128,644	18,228,122	99,478	0.00548	0.06	98,772,793	98,724,647
TOTAL THERM SALES							
10 INTERRUPTIBLE LV-1	3,222,893	3,061,872	261,021	0.08142	8.14	18,928,181	18,928,181
11 INTERRUPTIBLE LV-1	644,742	820,283	175,541	0.42728	42.73	8,792,868	8,792,868
12 INTERRUPTIBLE LV-2	768,348	0	0	0.00000	0.00	2,770,128	2,770,128
13 TOTAL INT. SALES	4,722,868	4,812,155	89,287	0.00189	0.19	27,848,208	27,848,208
TOTAL THERM SALES							
14 TOTAL SALES	22,862,829	22,740,287	122,542	0.00538	0.54	128,171,924	128,082,908
15 THERM SALES (TRANSPORTATION)	1,628,228	1,628,000	228	0.00014	0.01	7,968,668	8,528,200
16 INTERRUPTIBLE LV-1	8,918,228	11,768,118	2,849,890	0.31967	31.97	68,228,278	68,228,278
17 INTERRUPTIBLE LV-2	28,918,448	28,228,800	689,648	0.23842	2.38	184,428,274	184,428,274
17 OFF SYSTEM SALES-TRANSP.	2,761,600	0	0	0.00000	0.00	17,348,728	17,348,728
18 TOTAL TRANSPORTATION	84,208,628	44,228,800	39,979,828	0.47468	47.47	418,267,228	418,267,228
19 TOTAL THROUGHPUT	77,068,184	87,228,083	10,159,899	0.13192	13.19	348,001,127	348,001,127
AVERAGE NO. OF CUSTOMERS PERIOD TO DATE							
20 RESIDENTIAL	172,868	174,622	1,754	0.00241	1.27	878,932	878,932
21 SMALL COMMERCIAL	4,918	4,987	69	0.00139	0.14	28,988	28,988
22 COMMERCIAL LV-1	14,603	14,608	5	0.00034	0.03	72,208	72,208
23 COMMERCIAL LV-2	1,648	1,698	50	0.00298	0.29	7,712	7,661
24 COMMERCIAL LV-2	21	21	0	0.00000	0.00	104	104
25 COMM. ST. LIGHTING	22	22	0	0.00000	0.00	118	118
26 WHOLESALE	2	2	0	0.00000	0.00	10	10
27 NATURAL GAS VEH. SALES	16	20	4	0.25000	2.50	100	100
28 OFF SYSTEM SALES	2	0	2	0.20000	20.00	8	8
29 TOTAL FIRM	193,219	195,272	2,053	0.01062	0.53	988,242	988,242
AVERAGE NO. OF CUSTOMERS PERIOD TO DATE							
29 INTERRUPTIBLE SMALL	72	62	10	0.13889	13.89	218	218
30 INTERRUPTIBLE LV-1	23	11	12	0.52174	52.17	118	66
31 INTERRUPTIBLE LV-2	4	0	4	1.00000	100.00	20	20
32 TOTAL INT.	100	74	26	0.26000	26.00	608	278
AVERAGE NO. OF CUSTOMERS PERIOD TO DATE							
32 INTERRUPTIBLE SMALL	17	14	3	0.17647	17.65	77	70
33 INTERRUPTIBLE LV-1	18	0	18	0.00000	0.00	82	82
34 INTERRUPTIBLE LV-2	7	0	7	0.00000	0.00	28	28
35 OFF SYSTEM SALES-TRANSP.	2	2	0	0.00000	0.00	13	13
36 TOTAL TRANSPORTATION	44	28	16	0.36364	36.36	217	217
37 TOTAL CUSTOMERS	193,962	195,888	1,926	0.00991	0.51	989,010	989,010
THERM USE PER CUSTOMER							
38 RESIDENTIAL	11	12	1	0.09091	0.82	14	14
39 SMALL COMMERCIAL	19	22	3	0.15789	1.58	24	24
40 COMMERCIAL SERVICE	482	474	8	0.01660	1.66	488	488
41 COMMERCIAL LV-1	43,968	47,264	3,296	0.07493	7.49	8,103	8,103
42 COMMERCIAL LV-2	708	840	132	0.18780	18.78	48,507	48,507
43 COMM. ST. LIGHTING	2,998	8,700	5,702	0.19019	19.02	4,928	4,928
44 WHOLESALE	2,888	4,882	2,000	0.69282	69.28	2,175	2,175
45 NATURAL GAS VEH. SALES	2,888	0	2,888	100.00000	100.00	272,908	272,908
46 OFF SYSTEM SALES	55,000	0	55,000	100.00000	100.00	60,484	60,484
48 INTERRUPTIBLE LV-1	45,833	87,001	41,168	0.89827	89.83	188,887	188,887
49 INTERRUPTIBLE LV-2	28,022	87,001	58,979	2.10382	210.38	81,887	81,887
48 INTERRUPTIBLE LV-3	168,827	188,827	20,000	0.11846	11.85	128,807	128,807
50 INTERRUPTIBLE SMALL (TRANSP.)	86,785	24,644	62,141	0.71611	71.61	121,884	121,884
50 INTERRUPTIBLE LV-1 (TRANSP.)	550,908	102,877	448,031	0.18848	18.85	689,228	689,228
51 INTERRUPTIBLE LV-2 (TRANSP.)	8,702,278	1,278,700	7,423,578	0.08541	8.54	4,918,411	4,918,411
52 OFF SYSTEM SALES (TRANSP.)	1,270,200	4,403,870	3,133,670	2.46682	24.67	1,224,984	1,224,984

COMPANY: PEOPLES GAS SYSTEM, INC.

CONVERSION FACTOR CALCULATION

SCHEDULE A-6

Page 1 of 3

ACTUAL FOR THE PERIOD OF: APRIL 1995 THROUGH MARCH 1996

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> ÷ <u>AVERAGE BTU CONTENT</u>	1.0325	1.0344	1.0364									
<u>CCF PURCHASED</u>												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98									
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73									
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697									
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.050	1.052	1.054									
JACKSONVILLE DIVISION:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> ÷ <u>AVERAGE BTU CONTENT</u>	1.0285	1.0305	1.0295	1.0305	1.0315	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<u>CCF PURCHASED</u>												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.046	1.048	1.047	1.048	1.049	0.000	0.000	0.000	0.000	0.000	0.000	0.000

ACTUAL FOR THE PERIOD OF: APRIL 1995 THROUGH MARCH 1996

SOUTH FLORIDA, EUSTIS, DAYTONA, and PALM BEACH GARDENS DIVISIONS:	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT CCF PURCHASED				1.0344	1.0354	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.				14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.				14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.				1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR				1.052	1.053	0.000	0.000	0.000	0.000	0.000	0.000	0.000
ORLANDO DIVISION:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT CCF PURCHASED				1.0374	1.0374	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.				14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.				14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.				1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR				1.055	1.055	0.000	0.000	0.000	0.000	0.000	0.000	0.000

