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ORIGINAL
FILE COPY

November 3, 1995

Ms. Blanca Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32301

HAND DELIVERY

Re: West Florida Natural Gas Company; Docket No. 950003-GU

Dear Ms Bayo:

Enclosed for filing on behalf of West Florida Natural Gas Company in this docket are the original and 15 copies of the following:

- 10890-95 1. Petition for Approval of West Florida Natural Gas Company's Purchased Gas Cost Recovery True-Up Amount;
- 10891-95 2. Direct Testimony of Tom Goodwin;
3. Schedules A-1/R, A-1F/R, A-1, A-2, A-3, A-4, A-5, A-6 and A-7 for the period April, 1994 through March, 1995.

ACK ✓
AFA 3
APP _____
CAF _____
CMU _____
CTR _____

Please acknowledge receipt of these documents by stamping the enclosed extra copy of this letter.

Thank you for your assistance.

RECEIVED & FILED

LEG 1
LIN 3
NHH/amb
Enclosures
cc: Parties of Record
Mr. Tom Goodwin

Sincerely,

Norman H. Horton, Jr.

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BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 950003-GU

ORIGINAL
FILE COPY

DIRECT TESTIMONY OF
TOM GOODWIN
ON BEHALF OF WEST FLORIDA NATURAL GAS COMPANY

9 Q. Please state your name and address.

10 A. My name is Tom Goodwin. My business address is 301 Maple
11 Avenue, Panama City, Florida. I am employed as
12 Coordinator of Gas Management by West Florida Natural Gas
13 Company. My responsibilities include the development of
14 therm sales projections, calculation of FGA true-up
15 factors, and calculation of the monthly weighted average
16 cost of gas (WACOG).

17 Q. What is the purpose of your testimony?

18 A. The purpose of my testimony is to discuss the final true-
19 up numbers for the periods April 1994 through March 1995.

20 Q. Would you please identify the composite exhibit which you
21 are sponsoring with this testimony?

22 A. Yes. I am sponsoring the following schedules with
23 respect to the final true-up numbers for the periods
24 April 1994 through March 1995. A-1, A-1R, A-2, A-3, A-
25 4, A-5, A-6 and revised A-7. A-1 support schedules are
26 included where applicable.

- 1 Q. Were these schedules prepared under your direction and
2 supervision?
- 3 A. Yes, they were. The schedules are attached to my
4 testimony and identified as composite exhibit TG-1.
- 5 Q. What were the total therm sales for the period April 1994
6 through March 1995.
- 7 A. Total therm sales excluding end-use transportation
8 volumes for the period April 1994 through March 1995 were
9 24,082,990 including 21,917,022 firm sales and 2,165,968
10 interruptible sales.
- 11 Q. What were total therm purchases during the periods April
12 1994 through March 1995.
- 13 A. Therm purchases excluding end-use transportation volumes
14 for April 1994 through March 1995 were 26,623,738.
- 15 Q. What was the cost of gas to be recovered through the
16 purchased gas cost recovery clause for the periods April
17 1994 through March 1995.
- 18 A. The cost of gas purchased for the period April 1994
19 through March 1995 was \$6,334,218.
- 20 Q. What was the amount of gas revenue collected for the
21 periods April 1994 through March 1995.
- 22 A. The amount of gas revenue collected for the period April
23 1994 through March 1995 was \$5,733,237.
- 24 Q. What is the total true-up provision for the periods April
25 1994 through March 1995.
- 26 A. The total true-up provision, as shown on schedule A-7,

1 for the period April 1994 through March 1995 is an
2 overrecovery of \$174,185.

3 Q. Does this conclude your testimony?

4 A. Yes.

FOR THE PERIOD: APRIL 94 Through MARCH 95

1	TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2 Line 3	6,334,218
2	TOTAL ACTUAL FUEL REVENUES FOR THE PER	A-2 Line 6	5,733,237
3	ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD (2-1)		(600,981)
4	INTEREST PROVISION ACTUAL OVER/UNDER RECOVERY	A-2 Line 8	15,394
5	FOR THE PERIOD (3+4)		(585,587)
6	LESS: ESTIMATED/ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD APRIL 94 Through MARCH 95 (From Schedule E-2) WHICH WAS INCLUDED IN THE CURRENT APRIL 95 Through MARCH 96 PERIOD	E-4 Line 4 Col.4	(759,772)
7	FINAL FUEL OVER/UNDER RECOVERY TO BE INCLUDED IN THE PROJECTED APRIL 96 Through MARCH 97 PERI (5-6)		174,185

COST OF GAS IN PROJECT	ACTUAL	CURRENT MONTH		PERIOD TO DATE				
		AMOUNT	%	AMOUNT	%			
1 CONTRACTIVITY (Futures)	29,880	40,894	(11,209)	27.40	29,880	40,894	(11,209)	27.40
2 NO NOTICE SERVICE	0	5,503	(5,503)	-100.00	0	5,503	(5,503)	-100.00
3 SWING SERVICE	0	0	0	0.00	0	0	0.00	0.00
4 CONTRACTIVITY (Other)	288,664	654,287	(364,403)	-40.41	288,664	654,287	(364,403)	-40.41
5 DEMAND	273,847	210,985	12,662	6.10	273,847	210,985	12,662	6.10
6 OTHER (Thermal Storage)	0	0	0	0.00	0	0	0.00	0.00
7 CONTRACTIVITY (Futures)	12,615	13,763	(1,148)	-8.34	12,615	13,763	(1,148)	-8.34
8 DEMAND	54,817	60,028	(5,211)	-9.51	54,817	60,028	(5,211)	-9.51
9	0	0	0	0.00	0	0	0.00	0.00
10 Second Hour Margin Purchase Adj (OPTIONAL)	0	0	0	0.00	0	0	0.00	0.00
11 TOTAL COST	578,188	837,878	(261,690)	-31.23	578,188	837,878	(261,690)	-31.23
12 NET UNREALIZED	0	0	0	0.00	0	0	0.00	0.00
13 COMPANY USE	627	588	29	4.55	627	588	29	4.55
14 TOTAL THERMAL SALES	607,131	837,878	23,291	8.27	607,131	837,878	23,291	8.27
15 THERMAL PURCHASED	2,888,790	4,118,235	(1,128,445)	-27.40	2,888,790	4,118,235	(1,128,445)	-27.40
16 NO NOTICE SERVICE	0	30,000	(30,000)	-100.00	0	30,000	(30,000)	-100.00
17 SWING SERVICE	0	2,784,202	(2,784,202)	-100.00	0	2,784,202	(2,784,202)	-100.00
18 CONTRACTIVITY (Other)	2,618,280	4,288,200	2,081,000	79.08	2,618,280	4,288,200	2,081,000	79.08
19 DEMAND	7,430,200	0	0	0.00	7,430,200	0	0	0.00
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT	0	0	0	0.00	0	0	0	0.00
21 CONTRACTIVITY (Futures)	1,270,370	1,388,000	(118,630)	-8.34	1,270,370	1,388,000	(118,630)	-8.34
22 DEMAND	1,270,370	1,388,000	(118,630)	-8.34	1,270,370	1,388,000	(118,630)	-8.34
23 RESERVATION (Futures)	0	0	0	0.00	0	0	0.00	0.00
24 TOTAL PURCHASES	2,618,280	2,814,202	(194,822)	-28.24	2,618,280	2,814,202	(194,822)	-28.24
25 NET UNREALIZED	0	0	0	0.00	0	0	0.00	0.00
26 COMPANY USE	1,855	1,800	55	-4.87	1,855	1,800	55	-4.87
27 TOTAL THERMAL SALES (ACTUAL)	2,156,510	2,270,285	(113,775)	-21.02	2,156,510	2,270,285	(113,775)	-21.02
28 CONTRACTIVITY (Futures)	0	0	0	0.00	0	0	0.00	0.00
29 NO NOTICE SERVICE	0	0	0	0.00	0	0	0.00	0.00
30 SWING SERVICE	0	0	0	0.00	0	0	0.00	0.00
31 CONTRACTIVITY (Other)	0	0	0	0.00	0	0	0.00	0.00
32 DEMAND	0	0	0	0.00	0	0	0.00	0.00
33 OTHER	0	0	0	0.00	0	0	0.00	0.00
LESS END-USE CONTRACT	0	0	0	0.00	0	0	0.00	0.00
34 CONTRACTIVITY (Futures)	0	0	0	0.00	0	0	0.00	0.00
35 DEMAND	0	0	0	0.00	0	0	0.00	0.00
36	0	0	0	0.00	0	0	0.00	0.00
37 TOTAL COST	1,124,209	1,124,209	0	0.00	1,124,209	1,124,209	0	0.00
38 NET UNREALIZED	0	0	0	0.00	0	0	0.00	0.00
39 COMPANY USE	0	0	0	0.00	0	0	0.00	0.00
40 TOTAL THERMAL SALES	0	0	0	0.00	0	0	0.00	0.00
41 TRAIL-UP	0	0	0	0.00	0	0	0.00	0.00
42 TOTAL COST OF GAS	0	0	0	0.00	0	0	0.00	0.00
43 REVENUE TAX ACTION	0	0	0	0.00	0	0	0.00	0.00
44 TOTAL ACTION ADJUSTED FOR TAXES (FUTURE)	0	0	0	0.00	0	0	0.00	0.00
45 TOTAL ACTION ADJUSTED TO NEAREST CENT	0	0	0	0.00	0	0	0.00	0.00

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE OF THE REPAIRED GAS ADMINISTRATION COSTS FOR THE PERIOD OF APRIL 94 THROUGH MARCH 95

PERIOD TO DATE

ACTUAL ESTIMATE ORIGINAL ESTIMATE DIFFERENCE

AMOUNT % AMOUNT % AMOUNT %

COMPANY

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

FOR THE PERIOD OF APRIL 94 THROUGH MARCH 95

CURRENT MONTH: APRIL 1994

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	3,100,810	30,791	0.00993
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment	(111,020)	(1,102)	0.00993
4 Commodity Adjustments			
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	2,989,790	29,689	0.00993
SWING SERVICE			
9 Swing Service - Scheduled			
10 Alert Day Volumes - FGT			
11 Operational Flow Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed To Others			
13 Other			
14 Other			
15			
15 TOTAL SWING SERVICE			
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS	1,848,950	354,796	0.19189
18 Commodity Other - Scheduled ITS			
19 Imbalance Cashout - FGT			
20 Imbalance Cashout - Other Shippers (BOOK-OUT)	132,460	27,949	0.21100
21 Imbalance Cashout - Transporting Customers	37,970	7,138	0.18800
22 Commodity Adjustments			
23			
24 TOTAL COMMODITY (Other)	2,019,380	389,884	0.19307
DEMAND			
25 Demand (Pipeline) Entitlement	4,144,200	179,485	0.04331
26 Less Relinquished to End-Users			
27 Less Relinquished Off System	(89,000)	(3,855)	0.04331
28 Less Demand Billed to Others			
29 Other NO NOTICE RESERVATION	750,000	5,205	0.00694
30 Other TENN GAS MKT RESERVATION	2,400,000	12,000	0.00500
31 Other OKALOOSA RESERVATION	225,000	31,500	0.14000
32 TOTAL DEMAND	7,430,200	224,336	0.03019
OTHER			
33 Revenue Sharing - FGT	N/A	(489)	N/A
34 Peak Shaving			
35 Other			
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER			

FOR THE PERIOD OF
CURRENT MONTH APRIL
ACTUAL ESTIMATE

Through
DIFFERENCE
AMOUNT %

MARCH 95
ACTUAL ESTIMATE

PERIOD TO DATE
DIFFERENCE
AMOUNT %

TRUE - UP CALCULATION

1 PURCHASED GAS COST (Line 4, A1)	309,884	654,287	264,403	0.4041	309,884	654,287	264,403	0.4041
2 TRANSPORTATION COST (Line 11 - Line 4, A1)	186,305	183,591	(2,714)	-0.0148	186,305	183,591	(2,714)	-0.0148
3 TOTAL	576,189	837,878	261,690	0.3123	576,189	837,878	261,690	0.3123
4 FUEL REVENUES (NET OF REVENUE TAX)	907,131	837,870	(69,261)	-0.0827	907,131	837,870	(69,261)	-0.0827
5 TRUE - UP (COLLECTED) OR REFUNDED	(190,044)	(190,044)	0	0.0000	(190,044)	(190,044)	0	0.0000
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	717,087	647,826	(69,261)	-0.1069	717,087	647,826	(69,261)	-0.1069
7 TRUE - UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	140,899	(190,052)	(330,951)	1.7414	140,899	(190,052)	(330,951)	1.7414
8 INTEREST PROVISION - THIS PERIOD (21)	(2,607)	(2,089)	518	-0.2480	(2,607)	(2,089)	518	-0.2480
9 BEGINNING OF PERIOD TRUE - UP AND INTEREST	(989,826)	(660,519)	329,307	-0.4986	(989,826)	(660,519)	329,307	-0.4986
10 TRUE - UP (COLLECTED) OR REFUNDED (REVERSE OF LINE 5)	190,044	190,044	0	0.0000	190,044	190,044	0	0.0000
10a FLEX RATE REFUND (if applicable)	0	0	0	0.0000	0	0	0	0.0000
11 TOTAL ESTIMATED/ACTUAL TRUE - UP (7 + 8 + 9 + 10 + 10a)	(661,490)	(662,616)	(1,126)	0.0017	(661,490)	(662,616)	(1,126)	0.0017

INTEREST PROVISION

12 BEGINNING TRUE - UP AND INTEREST PROVISION (9)	(989,826)	(660,519)	329,307	-0.4986				
13 ENDING TRUE - UP BEFORE INTEREST (12 + 7 - 5)	(658,883)	(660,527)	(1,644)	0.0025				
14 TOTAL (12 + 13)	(1,648,709)	(1,321,046)	327,663	-0.2480				
15 AVERAGE (50% OF 14)	(824,355)	(660,523)	163,832	-0.2480				
16 INTEREST RATE - FIRST DAY OF MONTH	0.03690	0.03690	0	0.0000				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.03900	0.03900	0	0.0000				
18 TOTAL (16 + 17)	0.07590	0.07590	0	0.0000				
19 AVERAGE (50% OF 18)	0.03795	0.03795	0	0.0000				
20 MONTHLY AVERAGE (19/12 Months)	0.00316	0.00316	0	0.0000				
21 INTEREST PROVISION (15x20)	(2,607)	(2,089)	518	1176				

* 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 APRIL 94 Through MARCH 95

PRESENT MONTH

DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST			TOTAL CENTS PER THERM		
							THIRD PARTY	PIPELINE	DEMAND COST		OTHER CHARGES ACA/GRI/FUEL	
APR 94	FGT	ARIZONA	FTS		549,000	549,000		1,422	23,777	4,030	5.32	
	FGT	STONE	FTS		180,000	180,000		466	7,796	1,321	5.32	
	FGT	FRANKLIN	FTS		279,570	279,570		724	12,108	2,052	5.32	
	FGT	MID-FLA	FTS		201,800	201,800		523	8,740	1,481	5.32	
	TGM	SYS-SUPPLY	FTS	1,792,660		1,848,950	354,796	4,643	77,640	13,158	25.12	
	FKL	SYS-SUPPLY	FTS	20,420		21,070	3,961	53	885	150	24.71	
	MFL	SYS-SUPPLY	FTS	16,386		16,900	3,177	42	710	120	24.71	
	MNG	SYS-SUPPLY	BOOK-OUT	132,460		132,460	27,949				21.10	
						0					0	
						0					0	
						0					0	
						0					0	
						0					0	
						0					0	
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						0					0	
						0					0	
						0					0	
						0					0	
TOTAL					1,961,935	1,210,370	3,229,750	389,883	7,873	131,656	22,312	16.84

FOR THE PERIOD OF		APRIL 94		Through		MARCH 95	
(A)	MONTH (B)	(C)	(D)	(E)	(F)	(G)	(H)
PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE \$/MMBtu	CITYGATE PRICE (G+E)/F
TENNGAS MKT	ZONE 1 POOL	1,789	1,734	53,663	52,029	1.88	1.94
TENNGAS MKT	ZONE 2 POOL	3,672	3,560	110,160	106,806	1.93	1.99
TENNGAS MKT	ZONE 3 POOL	702	681	21,072	20,430	1.96	2.02
TENNGAS MKT	BUYBACK FROM FRANKLIN	VARIABLE	VARIABLE	2,107	2,043	1.88	1.94
CITRUS	BUYBACK FROM MID-FLORIDA	VARIABLE	VARIABLE	1,590	1,639	1.88	1.94
MG NAT. GAS CO.	BALANCING BOOK-OUT			13,246	13,246	2.11	2.11
	TOTAL			201,938	196,193		
				WEIGHTED AVERAGE		1.93	1.99

NOTE: TRANSPORTATION CHARGES NOT INCLUDED

HEAT SALES AND CUSTOMER DATA

REVISED

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

	FOR THE PERIOD OF				PERIOD TO DATE			
	CURRENT MONTH	APRIL	APRIL 94	Through	MARCH 95	APRIL	APRIL 94	Through
	ACTUAL	ESTIMATE	DIFFERENCE	%	ACTUAL	ESTIMATE	DIFFERENCE	%
			AMOUNT		TOTAL THERM SALES	TOTAL THERM SALES	AMOUNT	
THERM SALES (FIRM)								
RESIDENTIAL	682,917	925,615	242,698	0.3554	682,917	925,615	242,698	0.3554
COMMERCIAL	1,006,355	1,072,870	66,515	0.0661	1,006,355	1,072,870	66,515	0.0661
COMMERCIAL LARGE VOL 1	245,295	358,750	113,455	0.4625	245,295	358,750	113,455	0.4625
INDUSTRIAL	72,670	100,000	27,330	0.3761	72,670	100,000	27,330	0.3761
TRANSPORTATION	1,725,336	1,386,000	(339,336)	-0.1967	1,725,336	1,386,000	(339,336)	-0.1967
TOTAL FIRM	3,732,573	3,843,235	110,662	0.0296	3,732,573	3,843,235	110,662	0.0296
THERM SALES (INTERRUPTIBLE)								
SMALL INTERRUPTIBLE	0	0	0	0.0000	0	0	0	0.0000
INTERRUPTIBLE	152,983	275,000	122,017	0.7976	152,983	275,000	122,017	0.7976
LARGE INTERRUPTIBLE	0	0	0	0.0000	0	0	0	0.0000
TOTAL INTERRUPTIBLE	152,983	275,000	122,017	0.7976	152,983	275,000	122,017	0.7976
TOTAL THERM SALES	3,885,556	4,118,235	232,679	0.0599	3,885,556	4,118,235	232,679	0.0599
NUMBER OF CUSTOMERS (FIRM)								
RESIDENTIAL	25,462	24,800	(662)	-0.0260	25,462	24,800	(662)	-0.0260
COMMERCIAL	2,098	2,080	(18)	-0.0086	2,098	2,080	(18)	-0.0086
COMMERCIAL LARGE VOL 1	8	9	1	0.1250	8	9	1	0.1250
INDUSTRIAL	2	3	1	0.5000	2	3	1	0.5000
TRANSPORTATION	5	6	1	0.2000	5	6	1	0.2000
TOTAL FIRM	27,575	26,898	(677)	-0.0246	27,575	26,898	(677)	-0.0246
NUMBER OF CUSTOMERS (INTERRUPTIBLE)								
SMALL INTERRUPTIBLE	0	0	0	0.0000	0	0	0	0.0000
INTERRUPTIBLE	2	3	1	0.5000	2	3	1	0.5000
LARGE INTERRUPTIBLE	0	0	0	0.0000	0	0	0	0.0000
TOTAL INTERRUPTIBLE	2	3	1	0.5000	2	3	1	0.5000
TOTAL CUSTOMERS	27,577	26,901	(676)	-0.0245	27,577	26,901	(676)	-0.0245
THERM USE PER CUSTOMER								
RESIDENTIAL	26.8	37.3	10.5	0.3916	26.8	37.3	10.5	0.3916
COMMERCIAL	479.7	515.8	36.1	0.0753	479.7	515.8	36.1	0.0753
COMMERCIAL LARGE VOL 1	30,661.9	39,861.1	9,199.2	0.3000	30,661.9	39,861.1	9,199.2	0.3000
INDUSTRIAL	36,335.0	33,333.3	(3,001.7)	-0.0826	36,335.0	33,333.3	(3,001.7)	-0.0826
TRANSPORTATION	345,067.2	0.0	(345,067.2)	-1.0000	345,067.2	231,000.0	(114,067.2)	-0.3306
INTERRUPTIBLE	0.0	0.0	0.0	0.0000	0.0	142.9	142.9	0.0000
LARGE INTERRUPTIBLE	76,491.5	91,666.7	15,175.2	0.1984	76,491.5	91,666.7	15,175.2	0.1984

ACTUAL FOR THE PERIOD OF	APR 84	THROUGH	MARCH 85	JAN	FEB	MAR						
OCALA												
1 AVERAGE BTU CONTENT OF GAS PURCHASED	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
THEMS PURCHASED	0	0	0	0	0	0	0	0	0	0	0	0
CCF PURCHASED	1.0414	0	0	0	0	0	0	0	0	0	0	0
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.88	0	0	0	0	0	0	0	0	0	0	0
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	0	0	0	0	0	0	0	0	0	0	0
PRESSURE CORRECTION FACTOR (a/b) psia	1.0170	0	0	0	0	0	0	0	0	0	0	0
3 BILLING FACTOR												
BTU CONTENT * PRESSURE CORRECTION FACTOR	1.059	0	0	0	0	0	0	0	0	0	0	0
PANAMA CITY												
1 AVERAGE BTU CONTENT OF GAS PURCHASED	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
THEMS PURCHASED	0	0	0	0	0	0	0	0	0	0	0	0
CCF PURCHASED	1.0414	0	0	0	0	0	0	0	0	0	0	0
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	15.09	0	0	0	0	0	0	0	0	0	0	0
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	0	0	0	0	0	0	0	0	0	0	0
PRESSURE CORRECTION FACTOR (a/b) psia	1.024	0	0	0	0	0	0	0	0	0	0	0
3 BILLING FACTOR												
BTU CONTENT * PRESSURE CORRECTION FACTOR	1.087	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000

PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
2nd REVISED DUE-A - SUPPORTING DETAIL

FOR THE PERIOD OF APRIL 94 THROUGH MARCH 95
CURRENT MONTH MAY 1994

COMMODITY (Pipeline)	THERMS	REVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS (Usage)	2,276,890	22,009.53	0.00993
2 Commodity Pipeline - Scheduled ITS			
3 No Net re Commodity Adjustment	(1,50,080)	(1,480.29)	0.00993
4 Commodity Adjustments (Billed to EndUsers)	(851,640)	(8,457)	0.00993
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	1,275,170	12,062	0.00993
SWING SERVICE			
9 Swing Service - Scheduled			
10 Alert/Dry Volumes - FGT			
11 Operational Flow Order Volumes - FGT			
12 Less Alert Dry Volumes Direct Billed to Others			
13 Other			
14 Other			
15			
16 TOTAL SWING SERVICE			
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS	1,357,480	277,269.00	0.20425
18 Commodity Other - Scheduled ITS N/A			
19 Imbalance Cashout - FGT	111,210	25,022.25	0.22500
20 Imbalance Cashout - Other Shippers Book-Out	109,770	27,627.74	0.25169
21 Imbalance Cashout - Transporting Customers	125,060	25,709.19	0.19920
22 Commodity Adjustments			
23 Sales Gas - Okaloosa	22,310	6,648.38	0.29800
24 TOTAL COMMODITY (Other)	1,729,830	362,276.56	0.20943
DEMAND			
25 Demand (Pipeline) Enrollment	4,248,240	183,991.27	0.04331
26 Less Relinquished to End - Users			
27 Less Relinquished OR System	(944,470)	(40,905.00)	0.04331
28 Less Demand Billed to Others	(851,640)	(38,884.53)	0.04331
29 Other Okaloosa - Reservation	232,500	32,350.00	0.14000
30 Other Tenn Gas Mt - Reservation	2,480,000	12,400.00	0.00500
31 Other			
32 TOTAL DEMAND	5,184,630	151,151.74	0.02927
OTHER			
33 Revenue Sharing - FGT			
34 Peak Shaving		(1,919.33)	
35 Other FGT - PGA Refund		(568,258)	
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER		(570,177.33)	

* This was for Pre 636 Imbalance

COMPANY WEST FLORIDA NATURAL GAS CO CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A 2
(REVISED 6/08/94)

Exhibit No. _____
Docket No. 950003-GU
West Florida Natural Gas Co.
(TG-1) Composite
Page _____ of _____

FOR THE PERIOD OF

APRIL 94 Through MARCH 95

CURRENT MONTH MAY 1994

	APRIL 94		MAY 1994		MARCH 95		PERIOD TO DATE	
	ACTUAL	ESTIMATE	AMOUNT	DIFFERENCE %	ACTUAL	ESTIMATE	AMOUNT	DIFFERENCE %
1 PURCHASED GAS COST	(205,981)	475,026	681,007	1.433621	183,903	1,129,313	945,410	0.837155
2 TRANSPORTATION COST (At line 11 - line 4 & 1)	165,122	179,519	14,397	0.080198	351,427	363,110	11,683	0.0321748
3 TOTAL	(40,859)	654,545	695,404	1.062424	535,330	1,492,423	957,093	0.6413014
4 FUEL REVENUES (NET OF REVENUE TAX)	824,105	554,539	(169,566)	-0.259006	1,731,236	1,492,409	(238,827)	-0.160028
5 TRUE-UP (COLLECTED) OR REFUNDED	(190,044)	(190,044)	0	0	(380,088)	(380,088)	0	0
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (1 or -) LINE 5)	634,061	464,495	(169,566)	-0.365506	1,351,148	1,112,321	(238,827)	-0.214711
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	674,921	(190,050)	(864,971)	4.551279	815,816	(380,102)	(1,195,920)	3.1463134
8 INTEREST PROVISION - THIS PERIOD (21)	(760)	(2,281)	(1,492)	0.654339	(3,393)	(4,370)	0	0
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(661,490)	(662,816)	(1,126)	0.001699	(989,826)	(660,519)	(329,307)	0
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	190,044	190,044	0	0	380,088	380,088	0	0
10a FLEX RATE REFUND (if applicable)	0	0	0	ERR	0	0	0	ERR
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7 + 8 + 9 + 10 + 10a)	202,686	(664,903)	(667,589)	1.304836	202,686	(664,903)	(867,389)	1.3048354
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(661,490)	(662,816)	(1,126)	0.001699				
13 ENDING TRUE-UP BEFORE INTEREST (12 + 7 - 5)	203,475	(662,822)	(666,097)	1.307075				
14 TOTAL (12 + 13)	(458,015)	(1,325,238)	(867,223)	0.654339				
15 AVERAGE (50% OF 14)	(229,008)	(662,619)	(433,611)	0.654379				
16 INTEREST RATE - FIRST DAY OF MONTH	0.03900	0.03900	0	0				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.04360	0.04360	0	0				
18 TOTAL (16 + 17)	0.08260	0.08260	0	0				
19 AVERAGE (50% OF 18)	0.04130	0.04130	0	0				
20 MONTHLY AVERAGE (19/12 Months)	0.00344	0.00344	0	0				
21 INTEREST PROVISION (15x20)	-788	-2281	-1492.35	0.654339				

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

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

SCHEDULE A 3
(REVISED 8/19/93)

DATE	ACTUAL FOR THE PERIOD OF PRE SENT MONTH			Through			MARCH 95			TOTAL CENTS PER THERM	
	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	THIRD PARTY	COMMODITY COST PIPELINE	DEMAND COST		OTHER CHARGES ACA/GRI/FUEL
APRIL 94	FGI	ARIZONA	FTS	1,792,660	549,000	1,848,950	354,796	4,643	23,777	4,030	5.32
	FGI	STONE	FTS	20,429	180,000	279,570	3,961	466	7,796	1,321	5.32
	FGI	FRANKLIN	FTS	16,386	279,570	201,800	3,177	724	12,108	2,052	5.32
	FGI	MID - FLA	FTS	132,460	201,800	1,848,950	27,949	523	8,740	1,481	5.32
	TGM	SYS - SUPPLY	FTS		1,792,660	1,848,950		4,643	77,640	13,158	25.12
	FKL	SYS - SUPPLY	FTS		20,429	21,070		53	855	150	24.71
	MFL	SYS - SUPPLY	BOOK - OUT		16,386	16,900		42	710	120	24.71
					132,460	132,460					21.10
MAY 94	FGI	ARIZONA	FTS	1,318,153	427,010	1,357,480	289,669	1,106	18,494	3,134	5.32
	FGI	FRANKLIN	FTS	72,581	237,420	187,210	14,022	615	10,283	1,743	5.32
	FGI	MID - FLORIDA	FTS	38,773	187,210	187,210	7,918	485	9,108	1,374	5.32
	FRANKLIN	SYS - SUPPLY	FTS	14,210	1,318,153	1,357,480	14,022	3,409	57,003	9,661	26.25
	MID - FLA	SYS - SUPPLY	FTS	70,100	72,581	74,860	7,918	188	3,143	533	24.71
	CLARSON	SYS - SUPPLY	FTS	39,670	38,773	39,990	2,969	100	1,679	295	20.89
	MG NAT GAS	SYS - SUPPLY	BOOK - OUT	111,210	14,210	14,210	18,016				25.70
	CITRUS WORLD	SYS - SUPPLY	BOOK - OUT		70,100	70,100	9,612				24.23
	FGI	SYS - SUPPLY	CASH - OUT		39,670	39,670	25,022				22.50
					111,210	111,210					
TOTAL				3,624,632	2,062,010	5,788,910	757,911	13,776	230,366	39,042	17.75

FOR THE PERIOD OF APRIL 94 Through MARCH 95

(A) PRODUCER/SUPPLIER	MONTH MAY 94	(C) GROSS AMOUNT MMBtu/d	(D) NET AMOUNT MMBtu/d	(E)	(F)	(G)	(H)
	(B) RECEIPT POINT			MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE \$/MMBtu	CITYGATE PRICE (GxE)/F
TENN GAS MKT	ZONE 1 POOL	1150	1115	35,635	34,550	1.98	2.04
TENN GAS MKT	ZONE 2 POOL	2275	2205	70,512	68,365	2.05	2.11
TENN GAS MKT	ZONE 3 POOL	955	926	29,601	28,700	2.10	2.17
TENN GAS MKT	BUYBACK FRANKLIN	VARIABLE	VARIABLE	7,486	7,486	1.98	1.98
CITRUS	BUYBACK MID-FL	VARIABLE	VARIABLE	3,999	3,999	1.98	1.98
TEXAS-OHIO	BUYBACK CLAIRSON	VARIABLE	VARIABLE	1,421	1,421	2.09	2.09
MG NAT GAS	BOOKOUT (FEB 94)	VARIABLE	VARIABLE	7,010	7,010	2.57	2.57
CITRUS WORLD	BOOKOUT (MAR 94)	VARIABLE	VARIABLE	3,967	3,967	2.42	2.42
FGT	PRE 636 IMBALANCE	VARIABLE	VARIABLE	11,121	11,121	2.25	2.25
TOTAL				170,752	166,619		
				WEIGHTED AVERAGE		2.08	2.13

NOTE: CITY GATE PRICE SHOULD NOT INCLUDE FGT TRANSPORTATION CHARGES
TRANSPORTATION CHARGES ARE NOT INCLUDED

FOR THE PERIOD OF APRIL 94 Through MARCH 95

	CURRENT MONTH, MAY 94				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
THERM SALES (FIRM)								
RESIDENTIAL	1,233,425	493,110	(740,315)	-0.6002108	1,916,342	1,418,725	(497,617)	-0.25967
COMMERCIAL	2,091,666	759,624	(1,332,042)	-0.636833	3,098,021	1,832,494	(1,265,527)	-0.4085
COMMERCIAL LARGE VOL 1	1,209,671	266,858	(942,813)	-0.7793962	1,454,966	625,608	(829,358)	-0.57002
INDUSTRIAL	67,461	105,000	37,539	0.55645484	140,131	205,000	64,869	0.462917
TRANSPORTATION	979,332	1,398,100	418,768	0.42760576	2,704,668	2,784,100	79,432	0.029368
TOTAL FIRM	0	0	0	ERR	0	0	0	ERR
TOTAL FIRM	5,581,555	3,022,692	(2,558,863)	-0.4584499	9,314,128	6,865,927	(2,448,201)	-0.26285
THERM SALES (INTERRUPTIBLE)								
SMALL INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
INTERRUPTIBLE	19,625	400,000	380,375	19.3821656	172,608	675,000	502,392	2.910595
LARGE INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
TOTAL INTERRUPTIBLE	19,625	400,000	380,375	19.3821656	172,608	675,000	502,392	2.910595
TOTAL THERM SALES	5,601,180	3,422,692	(2,178,488)	-0.3889338	9,486,736	7,540,927	(1,945,809)	-0.20511
NUMBER OF CUSTOMERS (FIRM)								
RESIDENTIAL	29,695	25,048	(4,647)	-0.158491	55,157	50,510	(4,647)	-0.08425
COMMERCIAL	2,862	2,075	(787)	-0.2749825	4,960	4,173	(787)	-0.15867
COMMERCIAL LARGE VOL 1	8	9	1	0.125	16	17	1	0.0625
COMMERCIAL LARGE VOL 2	0	0	0	ERR	0	0	0	ERR
INDUSTRIAL	2	3	1	0.5	4	5	1	0.25
TRANSPORTATION	5	6	1	0.2	10	11	1	0.1
TOTAL FIRM	32,572	27,141	(5,431)	-0.1667383	60,147	54,716	(5,431)	-0.0903
NUMBER OF CUSTOMERS (INTERRUPTIBLE)								
SMALL INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
INTERRUPTIBLE	2	3	1	0.5	5	0	(5)	-1
LARGE INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
TOTAL INTERRUPTIBLE	2	3	1	0.5	5	0	(5)	-1
TOTAL CUSTOMERS	32,574	27,144	(5,430)	-0.1666974	60,152	54,716	(5,436)	-0.09037
THERM USE PER CUSTOMER								
RESIDENTIAL	42	19.7	(22)	-0.5260404	35	28	-6.6554028	-0.19156
COMMERCIAL	731	366.1	(365)	-0.4990921	625	439	-185.46993	-0.29694
COMMERCIAL LARGE VOL 1	151,209	29,650.9	(121,558)	-0.8039077	90,935	36,800	-54,134.904	-0.59531
COMMERCIAL LARGE VOL 2	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
SMALL INTERRUPTIBLE	0	0.0	0	ERR	0	0	0	ERR
INTERRUPTIBLE	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
LARGE INTERRUPTIBLE	9,813	133,333.3	123,521	12.5881104	34,522	ERR	ERR	ERR

COMPANY WEST FLORIDA NATURAL GAS CO. - COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR 15 MONTH PERIOD FROM 04/01/94 THROUGH 06/30/94	APRIL 94		MAY 94		JUNE 94		PERIOD TO DATE	
	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
COST OF GAS PURCHASED								
15 COMPANY USE (Purchased)	10,824	18.41	17,787	147.26	40,300	65.648	65,648	38.52
16 RETAILER USE (Purchased)	3,223	5.41	0	0	0	0	0	0
17 COMPANY USE (Purchased)	214,401	352.27	172,866	140.83	568,822	1,558,740	900,118	510
18 RETAILER USE (Purchased)	180,341	293.55	150,958	124.15	420,223	457,964	263,181	152
19 TOTAL COST OF GAS PURCHASED	585,789	970.64	341,511	276.44	1,029,345	2,062,441	1,223,849	712
20 COMPANY USE	429	0.71	0	0	1,958	2,007	1,958	1.1
21 TOTAL THEFTS SALES	322,801	529.62	277,120	227.89	2,094,137	2,062,430	2,062,430	1,183
THEFTS PURCHASED								
22 COMPANY USE (Purchased)	1,477,810	2,444.42	1,481,442	1,197.37	4,487,209	8,810,020	12,142,800	6,823
23 RETAILER USE (Purchased)	450,000	734.93	440,000	357.89	915,000	900,000	850,000	482
24 COMPANY USE (Purchased)	1,158,720	1,880.875	1,142,000	924.11	4,805,820	8,749,207	11,843,277	6,661
25 RETAILER USE (Purchased)	1,814,300	2,930.20	1,168,700	947.14	13,138,900	9,649,040	4,899,920	2,826
26 TOTAL COST OF THEFTS PURCHASED	5,891,830	9,590.47	5,232,842	4,226.51	23,347,749	27,008,267	39,385,987	22,192
27 TOTAL THEFTS SALES	667,937	1,087.425	1,029,456	831.20	4,888,881	8,742,807	11,798,026	6,663
CENTS PER THERM								
28 COMPANY USE (Purchased)	1715	0.00093	1903	0.00073	0.00003	0.00003	0.00003	0.00003
29 RETAILER USE (Purchased)	2117	0.00064	2170	0.00064	0.00004	0.00004	0.00004	0.00004
30 COMPANY USE (Purchased)	1618	0.00000	0.000	0.00000	0.00000	0.00000	0.00000	0.00000
31 RETAILER USE (Purchased)	2519	0.00040	1742	0.00042	0.00017	0.00017	0.00017	0.00017
32 TOTAL THEFTS SALES	1628	0.00026	1710	0.00026	0.00010	0.00010	0.00010	0.00010
33 RETAILER USE (Purchased)	1721	0.00026	1721	0.00026	0.00026	0.00026	0.00026	0.00026
34 COMPANY USE (Purchased)	1622	0.00026	1622	0.00026	0.00026	0.00026	0.00026	0.00026
35 RETAILER USE (Purchased)	1623	0.00026	1623	0.00026	0.00026	0.00026	0.00026	0.00026
36 TOTAL COST OF PURCHASES	1129	0.00026	1129	0.00026	0.00026	0.00026	0.00026	0.00026
37 RETAILER USE (Purchased)	1579	0.00026	1579	0.00026	0.00026	0.00026	0.00026	0.00026
38 COMPANY USE (Purchased)	1127	0.00026	1127	0.00026	0.00026	0.00026	0.00026	0.00026
39 TOTAL COST OF THEFTS SALES	1622	0.00026	1622	0.00026	0.00026	0.00026	0.00026	0.00026
40 RETAILER USE (Purchased)	1622	0.00026	1622	0.00026	0.00026	0.00026	0.00026	0.00026
41 COMPANY USE (Purchased)	1622	0.00026	1622	0.00026	0.00026	0.00026	0.00026	0.00026
42 RETAILER USE (Purchased)	1622	0.00026	1622	0.00026	0.00026	0.00026	0.00026	0.00026
43 COMPANY USE (Purchased)	1622	0.00026	1622	0.00026	0.00026	0.00026	0.00026	0.00026
44 RETAILER USE (Purchased)	1622	0.00026	1622	0.00026	0.00026	0.00026	0.00026	0.00026
45 TOTAL THEFTS SALES	1622	0.00026	1622	0.00026	0.00026	0.00026	0.00026	0.00026

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

FOR THE PERIOD OF APRIL 94 THROUGH MARCH 95
CURRENT MONTH: JUNE 1994

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	2,364,970	17,004.13	0.00719
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment	91,790	659.97	0.00719
4 Commodity Adjustments	10,000	99.5	0.00993
5 Commodity Adjustments	3,150	31.28	0.00993
6 Commodity Adjustments	(997,320)	(7,170.73)	0.00719
7			
8 TOTAL COMMODITY (Pipeline)	1,472,610	10,624	0.00721
SWING SERVICE			
9 Swing Service - Scheduled			
10 Alert Day Volumes - FGT			
11 Operational Floor Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed to Others			
13 Other			
14 Other			
15			
16 TOTAL SWING SERVICE	0	0	0
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS	1,372,120	264,795.88	0.19298
18 Commodity Other - Scheduled ITS N/A			
19 Imbalance Cashout - FGT	(267,160)	(60,675.24)	0.22711
20 Imbalance Cashout - Other Shippers	38,550	6,787.70	0.17400
21 Imbalance Cashout - Transporting Customers	13,210	3,633	0.27500
22 Commodity Adjustments Okaloosa Sales Gas			
23 Sales Gas - Okaloosa	1,156,720	214,481	0.18540
24 TOTAL COMMODITY (Other)	4,111,200	178,056.07	0.04331
DEMAND			
25 Demand (Pipeline) Entitlement			
26 Less Relinquished to End - Users			
27 Less Relinquished OR System	(1,504,360)	(66,020.90)	0.04331
28 Less Demand Billed to Others	(997,320)	(43,193.91)	0.04331
29 Other Okaloosa Line - Reservation	225,000	31,500.00	0.14000
30 Other No Notice - Reservation			
31 Other Tenn Gas Mkt - Reservation			
32 TOTAL DEMAND	1,814,500	100,341.26	0.05530
OTHER			
33 Revenue Sharing - FGT			
34 Peak Sharing			
35 Other Additional PGA Refund & FGT Refund		(4,524.81)	
36 Other		(5,737.06)	
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER		(10,262)	

SCHEIDT & BURNETT
 (REVISED 6/20/74)

COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
 OF THE PURCHASED GAS ADDITIONAL COST RECOVERY FACTOR

ESTIMATE PER UNIT (15.00) 18
 APRIL 84 THROUGH
 MARCH 85

1 COMPANY

COST OF GAS PURCHASED	CURRENT MONTH		PREVIOUS MONTH		DIFFERENCE AMOUNT	DIFFERENCE %
	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE		
1. COMPANY USE (15.00)	10,623	10,623	0	0	0	0
2. RETAILER'S USE (15.00)	3,123	3,123	0	0	0	0
3. COMPANY USE (15.00)	0	0	0	0	0	0
4. COMPANY USE (15.00)	214,451	281,186	66,735	66,735	0	0
5. RETAILER'S USE (15.00)	183,541	183,541	0	0	0	0
6. OTHER (15.00)	110,262	110,262	0	0	0	0
7. COMPANY USE (15.00)	0	0	0	0	0	0
8. RETAILER'S USE (15.00)	0	0	0	0	0	0
9. COMPANY USE (15.00)	0	0	0	0	0	0
10. Second Three Month Purchase Adj. (17.4819)	0	0	0	0	0	0
11. TOTAL COST (15.00)	318,298	453,545	135,247	135,247	135,247	42.5%
12. NET UNBILLED	0	0	0	0	0	0
13. COMPANY USE	429	506	77	77	77	18.2%
14. TOTAL THERM SALES	322,801	637,610	314,800	637,610	314,800	49.4%
THERM PURCHASED						
15. COMPANY USE (15.00)	1,474,700	1,474,700	0	0	0	0
16. RETAILER'S USE (15.00)	450,000	450,000	0	0	0	0
17. COMPANY USE (15.00)	0	0	0	0	0	0
18. COMPANY USE (15.00)	1,158,720	1,587,660	428,940	428,940	428,940	37.1%
19. DEMAND (15.00)	1,814,500	5,309,200	3,494,700	3,494,700	3,494,700	19.3%
20. OTHER (15.00)	0	0	0	0	0	0
21. COMPANY USE (15.00)	1,158,720	1,587,660	428,940	428,940	428,940	37.1%
22. DEMAND (15.00)	1,492	1,950	458	458	458	30.7%
23. TOTAL THERM SALES (15.00)	667,902	1,565,710	897,742	897,742	897,742	57.3%
CENTS PER THERM						
24. COMPANY USE (15.00)	0.00721	0.00719	0.00002	0.00002	0.00002	0.28%
25. RETAILER'S USE (15.00)	0.00604	0.00604	0.00000	0.00000	0.00000	0.00%
26. COMPANY USE (15.00)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00%
27. COMPANY USE (15.00)	0.18540	0.17937	0.00603	0.00603	0.00603	3.37%
28. DEMAND (15.00)	0.05320	0.03028	0.02292	0.02292	0.02292	82.15%
29. OTHER (15.00)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00%
30. COMPANY USE (15.00)	0.00721	0.00719	0.00002	0.00002	0.00002	0.28%
31. RETAILER'S USE (15.00)	0.00604	0.00604	0.00000	0.00000	0.00000	0.00%
32. COMPANY USE (15.00)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00%
33. COMPANY USE (15.00)	0.17937	0.17334	0.00603	0.00603	0.00603	3.37%
34. DEMAND (15.00)	0.03028	0.01734	0.01294	0.01294	0.01294	14.91%
35. OTHER (15.00)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00%
36. TOTAL COST OF PURCHASES (15.00)	0.27515	0.29024	0.01509	0.01509	0.01509	5.48%
37. NET UNBILLED (15.00)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00%
38. COMPANY USE (15.00)	0.28763	0.30687	0.01924	0.01924	0.01924	6.70%
39. DEMAND (15.00)	0.06668	0.03773	0.02895	0.02895	0.02895	26.73%
40. TOTAL COST OF THERM SOLD (15.00)	0.82232	0.82232	0.00000	0.00000	0.00000	0.00%
41. TRUE-UP (15.00)	0.44800	0.37166	0.07634	0.07634	0.07634	20.81%
42. TOTAL COST OF GAS (15.00)	1.00316	1.00316	0.00000	0.00000	0.00000	0.00%
43. NET UNBILLED (15.00)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00%
44. TOTAL THERM SALES (15.00)	0.45100	0.37300	0.07800	0.07800	0.07800	20.81%
45. PLANT MAINTENANCE (15.00)	0.45100	0.37300	0.07800	0.07800	0.07800	20.81%

COMPANY WEST FLORIDA NATURAL GAS CO. CALCULATION OF TRUE-UP AND INTEREST PROVISION

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

FOR THE PERIOD OF APRIL 94 Through MARCH 95

	CURRENT MONTH: JUNE 1994				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE UP CALCULATION								
1 PURCHASED GAS COST	204,179	281,189	77,010	0.273872	388,082	1,410,502	1,022,420	0.7248625
2 TRANSPORTATION COST (A line 11 - line 4 & 6)	114,088	172,396	58,308	0.338219	465,515	535,506	69,991	0.1307007
3 TOTAL	318,268	453,585	135,317	0.298329	853,597	1,946,008	1,092,411	0.56136
4 FUEL REVENUES (NET OF REVENUE TAX)	322,901	837,870	514,969	0.614617	2,054,137	2,330,279	276,142	0.1185017
5 TRUE-UP (COLLECTED) OR REFUNDED	(190,044)	(190,044)	0	0	(570,132)	(570,132)	0	0
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	132,857	647,826	514,969	0.794919	1,484,005	1,760,147	276,142	0.1568858
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 5)	(185,411)	194,241	379,652	1.954539	630,408	(185,861)	(816,269)	4.3918251
8 INTEREST PROVISION - THIS PERIOD (21)	757	(1,627)	(2,384)	1.465128	(2,638)	(5,997)	0	0
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	202,686	(664,903)	(867,589)	1.304835	(989,826)	(660,519)	0	0
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	190,044	190,044	0	0	570,132	570,132	0	0
10a FLEX RATE REFUND (if applicable)	0	0	0	ERR	0	0	0	ERR
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7 + 8 + 9 + 10 + 10a)	208,076	(282,245)	(490,321)	1.737218	208,076	(282,245)	(490,321)	1.7372177
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	202,686	(664,903)	(867,589)	1.304835				
13 ENDING TRUE-UP BEFORE INTEREST (12 + 7 - 5)	207,319	(280,618)	(487,937)	1.738796				
14 TOTAL (12 + 13)	410,005	(945,521)	(1,355,526)	1.433629				
15 AVERAGE (50% OF 14)	205,003	(472,761)	(677,763)	1.433629				
16 INTEREST RATE - FIRST DAY OF MONTH	0.04360	0.03900	-0.0046	-0.11795				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.04500	0.04360	-0.0014	-0.03211				
18 TOTAL (16 + 17)	0.08860	0.08260	-0.006	-0.07264				
19 AVERAGE (50% OF 18)	0.04430	0.04130	-0.003	-0.07264				
20 MONTHLY AVERAGE (19/12 Months)	0.00369	0.00344	-0.00025	-0.07264				
21 INTEREST PROVISION (15+20)	757	-1627	-2383.89	1.465128				

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

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH: JUNE 94

APRIL 94

Through

MARCH 95

DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
JUN 94	FGT	ARIZONA	FTS		516,000	516,000		1,336	22,348	2,374	5.05
	FGT	FRANKLIN	FTS		262,620	262,620		680	11,374	1,208	5.05
	FGT	MID - FLORIDA	FTS		218,700	218,700		566	9,472	1,006	5.05
	TENN GAS	SYS - SUPPLY	FTS	1,330,350		1,372,120	264,796	3,446	57,617	6,120	24.95
	FRANKLIN	SYS - SUPPLY	FTS	37,380		38,550	6,708				17.95
	FL GAS UTILITY	SYS - SUPPLY	BOOKOUT	8,980		8,980	2,176				24.23
TOTAL				1,376,710	997,320	2,416,970	273,680	6,029	100,811	10,707	15.94

Exhibit No. _____
 Docket No. 950003-CG
 West Florida Natural Gas Co.
 (TC-1) Composite
 Page ____ of ____

COMPANY WEST FLORIDA NATURAL GAS CO TRANSPORTATION SYSTEM SUPPLY

SCHEDULE A-4
(REVISED 8/19/93)

FOR THE PERIOD OF APRIL 94 Through MARCH 95

MONTH: JUNE 94

(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT MMBtu/d	(D) NET AMOUNT MMBtu/d	(E) MONTHLY GROSS MMBtu	(F) MONTHLY NET MMBtu	(G) WELLHEAD PRICE \$/MMBtu	(H) CITYGATE PRICE (GxE)/F
TENN GAS MKT	ZONE 1 POOL	1300	1260	39,000	37,813	1.74	1.79
TENN GAS MKT	ZONE 2 POOL	1779	1725	53,370	51,745	1.83	1.89
TENN GAS MKT	ZONE 3 POOL	1495	1449	44,842	43,477	1.89	1.95
TENN GAS MKT	BUYBACK FRANKLIN	VARIABLE	VARIABLE	3,855	3,738	1.74	1.79
FLORIDA GAS UTILITY	BOOKOUT (MAR 94)	VARIABLE	VARIABLE	898	898	2.42	2.42
TOTAL				141,965	137,671		
				WEIGHTED AVERAGE		1.83	1.88

NOTE: TRANSPORTATION CHARGES NOT INCLUDED FUEL RATE FOR JUN 3.14%
TRANSPORTATION CHARGES ARE NOT INCLUDED

FOR THE PERIOD OF APRIL 94 Through MARCH 95

	CURRENT MONTH: JUNE 94				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
THERM SALES (FIRM)								
RESIDENTIAL	(383,751)	382,856	766,607	(1.99767)	1,532,591	1,801,581	268,990	0.175513
COMMERCIAL	(570,889)	700,200	1,271,089	(2.22651)	2,527,132	2,532,694	5,562	0.002201
COMMERCIAL LARGE VOL. 1	(704,968)	235,997	940,965	(1.33476)	749,998	861,605	111,607	0.14881
INDUSTRIAL	80,316	110,000	29,684	0.36959	220,447	315,000	94,553	0.428915
TRANSPORTATION	1,100,550	1,353,000	252,450	0.22939	3,805,218	4,137,100	331,882	0.087218
TOTAL FIRM	0	0	0	ERR	0	0	0	ERR
	(478,742)	2,782,053	3,260,795	(6.81117)	8,635,386	9,647,930	812,594	0.09197
THERM SALES (INTERRUPTIBLE)								
SMALL INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
INTERRUPTIBLE	263,132	425,000	161,868	0.61516	435,740	1,100,000	664,260	1.524441
LARGE INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
TOTAL INTERRUPTIBLE	263,132	425,000	161,868	0.61516	435,740	1,100,000	664,260	1.524441
TOTAL THERM SALES	(215,610)	3,207,053	3,422,663	(15.87432)	9,271,126	10,747,930	1,476,854	0.159296
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
RESIDENTIAL	25,173	24,700	(473)	(0.01879)	26,777	25,070	(1,707)	-0.06374
COMMERCIAL	2,066	2,070	4	0.00194	2,342	2,081	(261)	-0.11144
COMMERCIAL LARGE VOL. 1	8	9	1	0.12500	8	9	1	0.083333
COMMERCIAL LARGE VOL. 2	0	0	0	ERR	0	0	0	ERR
INDUSTRIAL	2	3	1	0.50000	2	3	1	0.333333
TRANSPORTATION	5	6	1	0.20000	5	6	1	0.133333
TOTAL FIRM	27,254	26,788	(466)	(0.01710)	29,134	27,168	(1,966)	-0.06747
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
SMALL INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
INTERRUPTIBLE	2	3	1	0.50000	2	3	1	0.28571
LARGE INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
TOTAL INTERRUPTIBLE	2	3	1	0.50000	2	3	1	0.28571
TOTAL CUSTOMERS*	27,256	26,791	(465)	(0.01706)	29,136	27,171	(1,965)	(0.06744)
THERM USE PER CUSTOMER								
RESIDENTIAL	(15)	15.5	31	(2.01677)	57	72	15	0.25554
COMMERCIAL	(276)	336.3	615	(2.22414)	1,079	1,217	138	0.12790
COMMERCIAL LARGE VOL. 1	(88,121)	26,221.9	114,343	(1.29757)	93,750	99,416	5,666	0.06044
COMMERCIAL LARGE VOL. 2	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
TRANSPORTATION	220,110	225,500	5,390	0.02449	761,044	730,076	(30,967)	(0.04069)
INTERRUPTIBLE	131,566	141,667	10,101	0.07677	186,746	366,667	179,921	0.96345
LARGE INTERRUPTIBLE	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR

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

COMBANY WEST FLORIDA NATURAL GAS CO.	SCHEDULE A PROVIDED BY (GAS)	JULY 1989		PERIOD TO DATE		DIFFERENCE AMOUNT	DIFFERENCE %
		ORIGINAL ESTIMATE	ACTUAL	ORIGINAL ESTIMATE	ACTUAL		
		AMOUNT	%	AMOUNT	%		
COST OF GAS PURCHASED							
1 COMPANY PURCHASE		11,927	19,805	(7,878)	(39.74)	85,451	(-38.81)
2 NO NOTICE SERVICE		3,227	3,326	(99)	(3.07)	9,577	(5.84)
3 SWING SERVICE		2,352	2,352	0	0.00	2,252	0.00
4 COMPANY (Other)		275,483	459,955	(184,472)	(40.11)	2,018,895	(-38.41)
5 DEMAND (Other)		133,867	155,986	(22,119)	(14.18)	813,893	(-9.56)
6 OTHER PURCHASES ONLY Revenue Sharing / Cf		(5,485)	0	(5,485)	0.00	(5,485,444)	0.00
7 COMPANY USE		0	0	0	0.00	0	0.00
8 DEMAND		0	0	0	0.00	0	0.00
9		0	0	0	0.00	0	0.00
10 Second Month Purchase Adj. (ORIGINAL)		0	0	0	0.00	0	0.00
11 TOTAL COST	(1+2+3+4+5+6+7+8+9+10)	421,271	838,075	(217,704)	(24.07)	2,731,516	(-53.32)
12 NET UNBILLED		378	868	(490)	(13.23)	0	0.00
13 COMPANY USE		489,010	838,088	(349,078)	(23.47)	2,905,006	(-19.54)
14 TOTAL THERM SALES		1,698,820	1,698,820	0	0.00	2,731,488	(-8.89)
THERM PURCHASED							
15 COMPANY PURCHASE	Billing Discounts Only	1,698,820	1,698,820	0	0.00	8,805,267	(-28.81)
16 NO NOTICE SERVICE	Billing Discounts Only	485,000	10,000	475,000	4,300.00	70,000	1871.43
17 SWING SERVICE	Commodity	8,850	8,850	0	0.00	8,850	0.00
18 COMPANY (Other)	Commodity	1,425,580	2,044,248	(618,668)	(29.77)	8,783,455	(-27.88)
19 DEMAND	Billing Discounts Only	8,410,800	3,082,640	5,328,160	107.89	12,131,880	61.15
20 OTHER	Commodity	0	0	0	0.00	0	0.00
21 COMPANY USE		0	0	0	0.00	0	0.00
22 DEMAND		0	0	0	0.00	0	0.00
23		0	0	0	0.00	0	0.00
24 TOTAL PURCHASES	(1+17+18+19+20+21+22)	1,444,630	2,044,248	(599,618)	(29.34)	8,783,455	(-27.78)
25 NET UNBILLED		1,482	2,800	(1,318)	(47.07)	0	0.00
26 COMPANY USE		1,507,651	2,041,448	(533,797)	(28.14)	8,784,355	(-23.25)
27 TOTAL THERM SALES	(24+25 Estimated Only)	1,507,651	2,041,448	(533,797)	(28.14)	2,259,823	(-28.08)
LESS (2)-USE CONTRACT							
28 COMPANY PURCHASE	(115)	0	0	0	0.00	0	0.00
29 NO NOTICE SERVICE	(217)	0	0	0	0.00	0	0.00
30 SWING SERVICE	(418)	0	0	0	0.00	0	0.00
31 COMPANY (Other)	(418)	0	0	0	0.00	0	0.00
32 DEMAND	(418)	0	0	0	0.00	0	0.00
33 OTHER	(418)	0	0	0	0.00	0	0.00
34 COMPANY PURCHASE	(721)	0	0	0	0.00	0	0.00
35 DEMAND	(721)	0	0	0	0.00	0	0.00
36	(721)	0	0	0	0.00	0	0.00
37 TOTAL COST OF PURCHASES	(1124)	0	0	0	0.00	0	0.00
38 NET UNBILLED	(1209)	0	0	0	0.00	0	0.00
39 COMPANY USE	(1209)	0	0	0	0.00	0	0.00
40 TOTAL COST OF THERM SOLD	(1127) (EST 37)	0	0	0	0.00	0	0.00
41 TRUE-UP	(-2)	0	0	0	0.00	0	0.00
42 INITIAL COST OF GAS	(41+41)	0	0	0	0.00	0	0.00
43 IN VME TAX FACTOR		1,003,376	1,003,376	0	0.00	1,003,376	0.00
44 PURCHASE ADJUSTED FOR TAXES (42+43)		0	0	0	0.00	0	0.00
45 PURCHASE ADJUSTED TO NEAREST 001		0	0	0	0.00	0	0.00

COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
PERIOD ENDING APRIL 30, 1984
PERIOD TO DATE

ACCOUNT	CURRENT PERIOD		PERIOD TO DATE		DIFFERENCE	PERCENTAGE	DIFFERENCE	PERCENTAGE
	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE				
COST OF GAS PURCHASED								
1. COMPANY USE (Purchased)	11,927	12,131	52,267	59,975	-1,708	-1.73	8,708	-7.28
2. NO. MILE SERVICE	3,277	0	9,577	8,970	608	6.48	0	0.00
3. COMPANY SERVICE	2,362	0	2,352	0	0	0.00	0	0.00
4. COMPANY SERVICE (Other)	275,483	253,990	1,054,452	1,054,452	-427,347	-40.51	0	0.00
5. (DEMAND)	133,867	154,066	554,500	632,825	-78,325	-14.21	0	0.00
6. OTHER	(5,485)	0	(5,485)	0	0	0.00	0	0.00
LESS: END-USE CONTRACT								
7. COMPANY USE (Purchased)	0	0	0	0	0	0.00	0	0.00
8. (DEMAND)	0	0	0	0	0	0.00	0	0.00
9. COMPANY USE (Other)	0	0	0	0	0	0.00	0	0.00
10. COMPANY USE (Other)	0	0	0	0	0	0.00	0	0.00
11. COMPANY USE (Other)	0	0	0	0	0	0.00	0	0.00
12. COMPANY USE (Other)	421,371	430,173	1,274,887	2,378,181	-1,103,294	-46.41	0	0.00
13. COMPANY USE (Other)	318	888	2,336	2,774	-438	-15.79	0	0.00
14. TOTAL THERM SALES	488,070	638,098	2,543,207	2,600,347	-57,140	-2.23	0	0.00
THERM PURCHASED								
15. COMPANY USE (Purchased)	1,658,820	1,688,000	8,128,000	7,918,327	209,673	2.62	13,300,000	200.00
16. NO. MILE SERVICE	405,000	0	1,288,000	50,000	883,000	88.30	0	0.00
17. SWING SERVICE	8,800	0	8,800	0	0	0.00	0	0.00
18. COMPANY SERVICE (Other)	1,435,500	1,888,000	8,341,310	8,105,182	236,128	2.91	0	0.00
19. DEMAND	8,410,800	5,305,300	18,548,780	18,700,380	-151,600	-0.81	0	0.00
20. OTHER	0	0	0	0	0	0.00	0	0.00
LESS: END-USE CONTRACT								
21. COMPANY USE (Purchased)	0	0	0	0	0	0.00	0	0.00
22. DEMAND	0	0	0	0	0	0.00	0	0.00
23. COMPANY USE (Other)	0	0	0	0	0	0.00	0	0.00
24. TOTAL PURCHASES	1,444,420	1,688,000	8,350,300	8,105,182	245,118	3.02	0	0.00
25. NET UNBILLED	1,482	2,800	6,875	8,800	-2,925	-33.34	0	0.00
26. COMPANY USE	1,507,851	1,690,800	8,418,175	8,113,982	304,193	3.75	0	0.00
27. TOTAL THERM SALES	1,507,851	1,690,800	8,418,175	8,113,982	304,193	3.75	0	0.00
GENIS PER THERM								
28. COMPANY USE (Purchased)	(1/15)	0.00719	0.00854	0.00884	-0.00170	-20.11	0	0.00
29. NO. MILE SERVICE	(2/18)	0.00864	0.00864	0.17658	-0.16794	-19.31	0	0.00
30. SWING SERVICE	(3/17)	0.26578	0.00000	0.26578	0.26578	100.00	0	0.00
31. COMPANY SERVICE (Other)	(4/18)	0.19180	0.15044	0.15947	0.00863	4.52	0	0.00
32. DEMAND	(5/18)	0.02088	0.03083	0.03780	-0.00697	-21.31	0	0.00
33. OTHER	(6/20)	ERR	ERR	ERR	ERR	ERR	0	0.00
34. COMPANY USE (Purchased)	(7/21)	ERR	ERR	ERR	ERR	ERR	0	0.00
35. DEMAND	(8/22)	ERR	ERR	ERR	ERR	ERR	0	0.00
36. TOTAL COST OF PURCHASES	(11/24)	0.79172	0.25484	0.20077	0.58695	230.73	0	0.00
37. NET UNBILLED	(12/29)	0.25500	0.32071	0.33491	-0.01420	-5.53	0	0.00
38. COMPANY USE	(13/30)	0.27940	0.27940	0.19031	0.08909	31.89	0	0.00
39. TOTAL COST OF THERMS SOLD	(11/27) (6/31)	0.36177	0.32322	0.32322	0.03855	10.68	0	0.00
40. TRUE - UP	(6-2)	1.00378	1.00378	1.00378	0.00000	0.00	0	0.00
41. TOTAL COST OF GAS		0.36177	0.32322	0.32322	0.03855	10.68	0	0.00
42. REVENUE TAX FACTOR		0.36177	0.32322	0.32322	0.03855	10.68	0	0.00
43. PAYMENT ADJUSTED FOR TAXES (42*43)		0.36177	0.32322	0.32322	0.03855	10.68	0	0.00
44. PAYMENT ADJUSTED TO REVENUE		0.36177	0.32322	0.32322	0.03855	10.68	0	0.00

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

FOR THE PERIOD OF: APRIL 01 THROUGH MARCH 05
CURRENT MONTH: JULY 1994

COMMODITY (Pipeline)	TERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	2,563,310	18,575	0.00719
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment	65,020	472	0.00719
4 Commodity Adjustments Recast of Jun Inv (FGT)	530	4	0.00719
5 Commodity Adjustments Billed to End - Users	(990,840)	(7,124)	0.00719
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	1,658,820	11,827	0.00719
SWING SERVICE			
9 Swing Service - Scheduled			
10 Alert Dry Volumes - FGT	8,850	2,352	0.26878
11 Operational Flow Order Volumes - FGT			
12 Less Alert Dry Volumes Direct Billed to Others			
13 Other			
14 Other			
15			
19 TOTAL SWING SERVICE	8,850	2,352	0.26878
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS			
18 Commodity Other - Scheduled ITS N/A	1,547,550	299,504	0.19354
19 Imbalance Cashout - FGT	50,000	12,504	0.25777
20 Imbalance Cashout - Other Shippers	(259,340)	(56,287)	0.21696
21 Imbalance Cashout - Transporting Customers	84,000	15,987	0.18800
22 Commodity Adjustments Oklahoma Sales Gas	12,410	3,376	0.27000
23 Sales Gas			
24 TOTAL COMMODITY (Other)	1,435,560	279,483	0.19190
DEMAND			
25 Demand (Pipeline) Entitlement	4,248,240	183,991	0.04331
26 Less Relinquished to End - Users			
27 Less Relinquished OB System	(1,419,100)	(61,411)	0.04331
28 Less Demand Billed to Others	(990,840)	(42,913)	0.04331
29 Other Oklahoma Land - Reservation	232,300	32,350	0.14000
30 Other No Notice - Reservation			
31 Other Tenn Gas Mkt - Reservation	4,340,000	21,700	0.00500
32 TOTAL DEMAND	6,410,800	133,667	0.02088
OTHER			
33 Revenue Sharing - FGT			
34 Peak Shaving			
35 Other Additional PGA Refund & FGT Refund		(5,485)	
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER		(5,485)	

COMPANY WEST FLORIDA NATURAL GAS CO CALCULATION OF TRUE-UP AND INTEREST PROVISION

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

	APRIL 94 Through MARCH 95				CURRENT MONTH: JULY 1994			
	PERIOD TO DATE		PERIOD TO DATE		PERIOD TO DATE		PERIOD TO DATE	
	ACTUAL	REVISD ESTIMATE	DIFFERENCE	%	ACTUAL	REVISD ESTIMATE	DIFFERENCE	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST	272,350	253,950	(18,400)	-0.07246	660,432	1,664,452	1,004,020	0.6032136
2 TRANSPORTATION COST (A) line 11 - line 4 & 6)	149,021	176,223	27,202	0.154352	614,536	711,729	97,193	0.136559
3 TOTAL	421,371	430,173	8,802	0.020462	1,274,968	2,376,181	1,101,213	0.4634382
4 FUEL REVENUES (NET OF REVENUE TAX)	489,070	636,063	146,993	0.234713	2,543,207	2,869,347	426,140	0.1435129
5 TRUE-UP (COLLECTED) OR REFUNDED	(190,044)	(190,044)	0	0	(760,176)	(760,176)	0	0
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 3)	298,026	449,024	149,998	0.334052	1,783,031	2,209,171	426,140	0.1928957
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(122,342)	18,851	141,196	7.490082	508,063	(167,010)	(675,073)	4.0421141
8 INTEREST PROVISION - THIS PERIOD (21)	903	(812)	(1,513)	2.475983	(1,734)	(8,609)	0	0
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (REVERSE OF LINE 3)	208,076	(282,249)	(490,325)	1.737218	(989,826)	(600,519)	0	0
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 3)	190,044	190,044	0	0	760,176	760,176	0	0
10a FLEX RATE REFUND (if applicable)	0	0	0	ERR	0	0	0	ERR
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	276,679	(73,962)	(350,641)	4.740826	276,679	(73,962)	(350,641)	4.7408229
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	208,076	(282,249)	(490,325)	1.737218				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-9)	276,775	(73,350)	(349,125)	4.75972				
14 TOTAL (12+13)	483,851	(355,599)	(839,449)	2.360681				
15 AVERAGE (50% OF 14)	241,926	(177,799)	(419,723)	2.360681				
16 INTEREST RATE - FIRST DAY OF MONTH	0.04500	0.03900	-0.006	-0.15305				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.04460	0.04360	-0.001	-0.02294				
18 TOTAL (16+17)	0.08960	0.08260	-0.007	-0.08473				
19 AVERAGE (50% OF 18)	0.04480	0.04130	-0.0035	-0.08475				
20 MONTHLY AVERAGE (18/12 Months)	0.00373	0.00344	-0.00029	-0.08475				
21 INTEREST PROVISION (13+20)	903	-612	-1515.11	2.475993				

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

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

ACTUAL FOR THE PERIOD OF
PRESENT MONTH JULY 94

APRIL 94

Through

MARCH 95

DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END JSE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
JUL 94	FGT	ARIZONA	FTS		533.200	533.200		1.381	23.093	2.453	5.05
	FGT	FRANKLIN	FTS		250.690	250.690		649	10.857	1.153	5.05
	FGT	MID - FLORIDA	FTS		206.950	206.950		536	8.963	952	5.05
	TENN GAS	SYS - SUPPLY	FTS	1,513.467		1,547.520	299.504	3.920	65.548	6.962	24.84
	END - USERS	SYS - SUPPLY	FTS	83.060		84.930	15.967	215	3.597	382	24.27
	FGT	CASH - OUT	BALANCING	50.060		50.060	12.904				25.77
	FGT	ALERT DAY	FTS	8.850		8.850	2.352				26.57
TOTAL				1,655.437	990.840	2,682.200	330.727	6.701	112.059	11,902	16.95

FOR THE PERIOD OF APRIL 94 Through MARCH 95

	CURRENT MONTH: JULY 94		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
RESIDENTIAL	346,353	381,428	35,075	0.10127	1,878,944	2,183,009	304,065	0.161828
COMMERCIAL	791,368	797,834	6,466	0.00817	3,318,498	3,330,528	12,030	0.003625
COMMERCIAL LARGE VOL 1	76,519	217,150	140,631	1.83786	826,517	1,078,755	252,238	0.305182
INDUSTRIAL	76,659	98,000	21,341	0.27839	297,106	413,000	115,894	0.390076
TRANSPORTATION	1,097,341	1,398,100	300,759	0.27408	4,902,559	5,535,200	632,641	0.129043
TOTAL FIRM	0	0	0	ERR	0	0	0	ERR
	2,388,238	2,892,512	504,274	0.21115	11,223,624	12,540,492	1,316,868	0.11733
THERM SALES (INTERRUPTIBLE)								
SMALL INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
INTERRUPTIBLE	218,954	500,000	283,046	1.30464	652,694	1,600,000	947,306	1.451378
LARGE INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
TOTAL INTERRUPTIBLE	218,954	500,000	283,046	1.30434	652,694	1,600,000	947,306	1.451378
TOTAL THERM SALES	2,605,192	3,392,512	787,320	0.30221	11,876,318	14,140,492	2,264,174	0.190646
NUMBER OF CUSTOMERS (FIRM)								
RESIDENTIAL	24,830	24,600	(230)	(0.00926)	26,290	24,953	(1,338)	-0.05087
COMMERCIAL	2,017	2,065	48	0.02380	2,261	2,077	(184)	-0.08128
COMMERCIAL LARGE VOL 1	8	9	1	0.12500	8	9	1	0.09375
COMMERCIAL LARGE VOL 2	0	0	0	ERR	0	0	0	ERR
INDUSTRIAL	2	3	1	0.50000	2	3	1	0.375
TRANSPORTATION	5	6	1	0.20000	5	6	1	0.15
TOTAL FIRM	26,862	26,683	(179)	(0.00666)	28,566	27,047	(1,519)	-0.05318
NUMBER OF CUSTOMERS (INTERRUPTIBLE)								
SMALL INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
INTERRUPTIBLE	1	3	2	2.00000	2	3	1	0.50000
LARGE INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
TOTAL INTERRUPTIBLE	1	3	2	2.00000	2	3	1	0.50000
TOTAL CUSTOMERS	26,863	26,686	(177)	(0.00659)	28,568	27,050	(1,518)	(0.05314)
THERM USE PER CUSTOMER								
RESIDENTIAL	14	15.5	2	0.11157	71	87	16	0.22410
COMMERCIAL	392	386.4	(6)	(0.01526)	1,468	1,604	136	0.09241
COMMERCIAL LARGE VOL 1	9,565	24,127.8	14,563	1.52254	103,315	123,286	19,972	0.19331
COMMERCIAL LARGE VOL 2	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
TRANSPORTATION	219,468	233,017	13,548	0.06173	980,512	962,643	(17,868)	(0.01822)
INTERRUPTIBLE	216,954	166,667	(50,287)	(0.23179)	326,347	533,333	206,986	0.63425
LARGE INTERRUPTIBLE	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR

ACTUAL FOR THE PERIOD OF APRIL 94 through MARCH 95

LOCAL	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
Ocala												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED = AVERAGE BTU CONTENT CCF PURCHASED	1 0414	1 0414	1 0403	1 0355	0	0	0	0	0	0	0	0
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.98	14.98	14.98	14.98	0	0	0	0	0	0	0	0
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	0	0	0	0	0	0	0	0
PRESSURE CORRECTION FACTOR (a/b) psia	1.0170	1.0170	1.0170	1.0170	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.059	1.059	1.058	1.053	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
PANAMA CITY												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED = AVERAGE BTU CONTENT CCF PURCHASED	1 0414	1 0414	1 0403	1 0355	0	0	0	0	0	0	0	0
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	15.09	15.09	15.09	15.09	0	0	0	0	0	0	0	0
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	0	0	0	0	0	0	0	0
PRESSURE CORRECTION FACTOR (a/b) psia	1.024	1.024	1.024	1.024	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
3 BILLING FACTOR --												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.087	1.087	1.086	1.081	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR

COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR ESTIMATED FOR THE PERIOD OF APRIL 84 THROUGH MARCH 85

CURRENT MONTH	APRIL 84		MARCH 85		PERIOD TO DATE	REVISED ESTIMATE	ACTUAL	DIFFERENCE AMOUNT	DIFFERENCE %	REVISED ESTIMATE	ACTUAL	DIFFERENCE AMOUNT	DIFFERENCE %
	ACTUAL	REVISED ESTIMATE	ACTUAL	REVISED ESTIMATE									
COST OF GAS PURCHASED													
1 COMPANYY (Pipeline)	12,330	10,572	1,758	18.70	80,547	80,547	-11,922	-14.81	18,777	84,825	84,825	-11,922	-14.81
2 NO NOTICE SERVICE	3,227	0	3,227	0.00	8,929	8,929	3875	43.40	43.40	12,804	12,804	3875	43.40
3 SWING SERVICE	0	0	0	0.00	0	0	2,752	0.00	0.00	2,752	2,752	2,752	0.00
4 COMPANYY (Other)	379,781	230,448	143,313	37.75	1,821,800	1,821,800	-2,780,314	-15.26	11,579	1,821,800	1,821,800	-2,780,314	-15.26
5 DEMAND	112,681	121,921	(9,240)	-8.19	687,271	754,746	-67,475	-8.19	11,579	687,271	754,746	-67,475	-8.19
6 (1)(1)(1)	(2,983)	0	(2,983)	-0.00	(548,927)	0	-548,927	-0.00	0.00	(548,927)	0	-548,927	-0.00
LESS (NO-USE CONTRACT)													
7 COMPANYY (Pipeline)	0	0	0	0.00	0	0	0	0.00	0.00	0	0	0	0.00
8 DEMAND	0	0	0	0.00	0	0	0	0.00	0.00	0	0	0	0.00
9	0	0	0	0.00	0	0	0	0.00	0.00	0	0	0	0.00
10 Secured Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00	0.00	0	0	0	0.00
11 TOTAL COST	1,723,441	1,282,921	440,520	25.57	1,778,881	2,745,122	-966,241	-54.39	25,156	1,778,881	2,745,122	-966,241	-54.39
12 NET UNBALLED	0	0	0	0.00	0	0	0	0.00	0.00	0	0	0	0.00
13 COMPANY USE	338	1,011	(673)	-199.11	2,614	3,785	-1,171	-44.80	29,255	2,614	3,785	-1,171	-44.80
14 TOTAL THERM SALES	330,804	561,185	(230,381)	-69.60	3,064,181	3,330,342	-266,161	-8.77	13,211	3,064,181	3,330,342	-266,161	-8.77
THERMS PURCHASED													
15 COMPANYY (Pipeline)	1,098,370	1,470,330	(371,960)	-33.94	7,825,580	8,390,857	-565,277	-7.11	18,886	7,825,580	8,390,857	-565,277	-7.11
16 NO NOTICE SERVICE	405,000	0	405,000	0.00	1,845,000	50,000	1,795,000	97.30	200,000	1,845,000	1,895,000	-50,000	-2.70
17 SWING SERVICE	0	0	0	0.00	8,000	0	8,000	0.00	0.00	8,000	8,000	0	0.00
18 COMPANYY (Other)	1,970,810	1,561,800	409,010	20.95	8,312,120	8,987,022	-674,902	-8.12	14,022	8,312,120	8,987,022	-674,902	-8.12
19 DEMAND	3,501,260	7,028,320	(3,527,060)	-50.44	23,051,000	23,728,700	-677,700	-2.86	2,886	23,051,000	23,728,700	-677,700	-2.86
20 OTHER	0	0	0	0.00	0	0	0	0.00	0.00	0	0	0	0.00
LESS (NO-USE CONTRACT)													
21 COMPANYY (Pipeline)	1,430	3,000	(1,570)	-110.49	8,405	11,800	-3,395	-40.39	28,777	1,430	8,405	-6,975	-488.11
22 DEMAND	1,058,917	1,558,830	(499,913)	-47.28	8,153,649	9,655,222	-1,501,573	-18.41	15,555	1,058,917	8,153,649	-7,094,732	-863.11
23	0	0	0	0.00	0	0	0	0.00	0.00	0	0	0	0.00
24 TOTAL PURCHASES	1,970,810	1,561,800	409,010	20.95	8,303,970	9,567,022	-1,263,052	-15.20	13,922	1,970,810	8,303,970	-6,333,160	-321.41
25 NET UNBALLED	0	0	0	0.00	0	0	0	0.00	0.00	0	0	0	0.00
26 COMPANY USE	1,430	3,000	(1,570)	-110.49	8,405	11,800	-3,395	-40.39	28,777	1,430	8,405	-6,975	-488.11
27 TOTAL THERM SALES	1,058,917	1,558,830	(499,913)	-47.28	8,153,649	9,655,222	-1,501,573	-18.41	15,555	1,058,917	8,153,649	-7,094,732	-863.11
CENTS PER THERM													
28 COMPANYY (Pipeline)	11.15	10.07	1.08	9.70	0.0028	0.0028	0.0000	0.0000	-3.72	0.0028	0.0028	0.0000	-3.72
29 NO NOTICE SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
30 SWING SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
31 COMPANYY (Other)	14.18	15.39	(1.21)	-8.54	0.0413	0.0413	0.0000	0.0000	-0.77	0.0413	0.0413	0.0000	-0.77
32 DEMAND	0.0218	0.0126	0.0092	73.73	0.0285	0.0318	(0.0033)	-11.58	8.99	0.0285	0.0318	(0.0033)	-11.58
33 OTHER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LESS (NO-USE CONTRACT)													
34 COMPANYY (Pipeline)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
35 DEMAND	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
36	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
37 TOTAL COST OF PURCHASES	11.15	10.07	1.08	9.70	0.0028	0.0028	0.0000	0.0000	-3.72	0.0028	0.0028	0.0000	-3.72
38 NET UNBALLED	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
39 COMPANY USE	14.18	15.39	(1.21)	-8.54	0.0413	0.0413	0.0000	0.0000	-0.77	0.0413	0.0413	0.0000	-0.77
40 TOTAL COST OF THERMS SOLD	11.15	10.07	1.08	9.70	0.0028	0.0028	0.0000	0.0000	-3.72	0.0028	0.0028	0.0000	-3.72
41 TRUE-UP	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
42 TOTAL COST OF GAS	11.15	10.07	1.08	9.70	0.0028	0.0028	0.0000	0.0000	-3.72	0.0028	0.0028	0.0000	-3.72
43 REVENUE TARIFF	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
44 PAY FACTOR ADJUSTED FOR TAXES (42+43)	11.15	10.07	1.08	9.70	0.0028	0.0028	0.0000	0.0000	-3.72	0.0028	0.0028	0.0000	-3.72
45 PAY FACTOR ADJUSTED TO HEARS ST. 001	11.15	10.07	1.08	9.70	0.0028	0.0028	0.0000	0.0000	-3.72	0.0028	0.0028	0.0000	-3.72

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

FOR THE PERIOD OF APRIL 94 THROUGH MARCH 95
CURRENT MONTH AUGUST 1994

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	2,913,870	21,068	0.00723
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment	68,170	490	0.00719
4 Commodity Adjustments Recast of Jun Inv (FGT)			
5 Commodity Adjustments Billed to End - Users	(1,282,470)	(9,221)	0.00719
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	1,699,570	12,338	0.00726
SWING SERVICE			
9 Swing Service - Scheduled			
10 Alert Day Volumes - FGT			
11 Operational Flow Order Volumes - FGT			
12 Less Alert Day Volumes Directed to Others			
13 Other			
14 Other			
15			
16 TOTAL SWING SERVICE	0	0	0.00000
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS	1,603,740	302,449	0.18859
18 Commodity Other - Scheduled ITS N/A			
19 Imbalance Cashout - FGT	270,800	37,081	0.21300
20 Imbalance Cashout - Other Shippers			
21 Imbalance Cashout - Transporting Customers	64,070	11,009	0.17100
22 Commodity Adjustments Okaloosa Sales Gas	31,400	8,572	0.27300
23 Sales Gas			
24 TOTAL COMMODITY (Other)	1,970,010	378,761	0.19271
DEMAND			
25 Demand (Pipeline) Entitlement	4,248,240	183,991	0.04331
26 Less Reinstated to End - Users			
27 Less Reinstated O&I System	(1,300,750)	(56,325)	0.04331
28 Less Demand Billed to Others	(1,282,470)	(55,544)	0.04331
29 Other Okaloosa Line - Reservation	232,500	32,550	0.14000
30 Other No Notice - Reservation			
31 Other Tenn Gas Mkt - Reservation	1,603,740	8,019	0.00500
32 TOTAL DEMAND	3,501,260	112,681	0.03218
OTHER			
33 Revenue Sharing - FGT		(2,983)	
34 Peak Shaving			
35 Other Additional PGA Refund & FGT Refund			
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER		(2,983)	

COMPANY WEST FLORIDA NATURAL GAS CO. CALCULATION OF TRUE-UP AND INTEREST PROVISION

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

FOR THE PERIOD OF: APRIL 94 Through MARCH 95

	CURRENT MONTH: AUGUST 1994		PERIOD TO DATE	
	ACTUAL	REVISSED ESTIMATE	DIFFERENCE AMOUNT	%
TRUE-UP CALCULATION				
1 PURCHASED GAS COST	378,777	236,448	(140,329)	-0.59348
2 TRANSPORTATION COST (A line 11 - line 4 & 6)	128,245	132,493	4,248	0.032059
3 TOTAL	505,023	368,941	(136,082)	-0.36884
4 FUEL REVENUES	520,954	561,195	40,241	0.07106
(NET OF REVENUE TAX)				
5 TRUE-UP (COLLECTED) OR REFUNDED	(190,046)	(190,046)	0	0
6 FUEL REVENUE APPLICABLE TO PERIOD *	330,910	371,151	40,241	0.108423
(LINE 4 (+ or -) LINE 5)				
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 5)	(174,112)	2,210	176,323	78.78414
8 INTEREST PROVISION - THIS PERIOD (21)	1,101	76	(1,024)	-13.4279
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	276,679	(73,962)	(350,641)	-4.740826
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 9)	190,044	190,044	0	0
10a FLEX RATE REFUND (if applicable)	0	0	0	ERR
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7 + 8 + 9 + 10 + 10a)	293,711	118,368	(175,342)	-1.48133
INTEREST PROVISION				
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	276,679	(73,962)	(350,641)	-4.740826
13 ENDING TRUE-UP BEFORE INTEREST (12 + 7 - 9)	292,610	118,292	(174,318)	-1.47363
14 TOTAL (12 + 13)	569,289	44,330	(524,959)	-11.8421
15 AVERAGE (50% OF 14)	284,645	22,165	(262,480)	-11.8421
16 INTEREST RATE - FIRST DAY OF MONTH	0.04460	0.03900	-0.0056	-0.14359
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.04620	0.04360	-0.0046	-0.1055
18 TOTAL (16 + 17)	0.09280	0.08260	-0.0102	-0.12349
19 AVERAGE (50% OF 18)	0.04640	0.04130	-0.0051	-0.12349
20 MONTHLY AVERAGE (19/12 Months)	0.00387	0.00344	-0.00043	-0.12349
21 INTEREST PROVISION (15a-20)	1101	76	(1024.34)	-13.4279

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

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

ACTUAL FOR THE PERIOD OF
PRESENT MONTH: AUGUST 94

APRIL 94

Through

MARCH 95

DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
AUG 94	FGT	ARIZONA	FTS		513,200	533,200		1,381	23,093	2,453	5.05
	FGT	STONE	FTS		275,170	275,170		713	11,918	1,266	5.05
	FGT	FRANKLIN	FTS		248,110	248,110		643	10,746	1,141	5.05
	FGT	MID-FLORIDA	FTS		225,990	225,990		585	9,788	1,040	5.05
	TENN GAS	SYS - SUPPLY	FTS	1,568,450		1,603,740	302,449	4,062	67,930	7,215	24.33
	END-USERS	SYS - SUPPLY	FTS	63,250		64,670	11,059	164	2,739	291	22.53
	BOOKOUT	SYS - BALANCING	FTS	270,800		270,800	57,681				21.30
TOTAL				1,902,500	1,282,470	3,221,680	371,189	7,548	126,213	13,405	15.86

FOR THE PERIOD OF: APRIL 94 Through MARCH 95

MONTH: AUGUST 94

(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT MMBtu/d	(D) NET AMOUNT MMBtu/d	(E) MONTHLY GROSS MMBtu	(F) MONTHLY NET MMBtu	(G) WELLHEAD PRICE \$/MMBtu	(H) CITYGATE PRICE (GxE)/F
TENN GAS MKT	ZONE 1 POOL	1,250	1,222	38,750	37,897	1.71	1.75
TENN GAS MKT	ZONE 2 POOL	1,900	1,858	58,900	57,604	1.78	1.82
TENN GAS MKT	ZONE 3 POOL	2,023	1,979	62,724	61,344	1.84	1.88
VARIOUS	END-USER BUYBACK	N/A	N/A	6,467	6,325	1.71	1.75
VARIOUS	BALANCING-BOOKOUT	N/A	N/A	27,080	27,080	2.13	2.13
TOTAL				193,921	190,250		
WEIGHTED AVERAGE						1.83	1.87

NOTE: PIPELINE TRANSPORTATION CHARGES ARE NOT INCLUDED

FOR THE PERIOD OF APRIL 94 Through MARCH 95

	CURRENT MONTH AUGUST 94				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
RESIDENTIAL	370,568	333,082	(37,486)	(0.10116)	2,249,512	2,516,091	266,579	0.118505
COMMERCIAL	601,127	678,607	77,480	0.12889	3,919,625	4,009,135	89,510	0.022836
COMMERCIAL LARGE VOL. 1	168,924	204,035	35,111	0.20785	995,441	1,282,790	287,349	0.288665
INDUSTRIAL	83,402	102,000	18,598	0.22299	380,508	515,000	134,492	0.353454
TRANSPORTATION	1,480,529	1,398,100	(82,429)	(0.05568)	6,383,088	6,933,300	550,212	0.086198
	0	0	0	ERR	0	0	0	ERR
TOTAL FIRM	2,704,550	2,715,824	11,274	0.00417	13,928,174	15,256,316	1,328,142	0.095357
THERM SALES (INTERRUPTIBLE)								
SMALL INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
INTERRUPTIBLE	434,896	350,000	(84,896)	(0.19521)	1,087,590	1,950,000	862,410	0.792955
LARGE INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
TOTAL INTERRUPTIBLE	434,896	350,000	(84,896)	(0.19521)	1,087,590	1,950,000	862,410	0.792955
TOTAL THERM SALES	3,139,446	3,065,824	(73,622)	(0.02345)	15,015,764	17,206,316	2,190,552	0.145883
NUMBER OF CUSTOMERS (FIRM)								
	AVG. NO. OF CUSTOMERS PERIOD TO DATE							
RESIDENTIAL	24,662	24,600	(62)	(0.00251)	25,964	24,882	(1,082)	-0.04169
COMMERCIAL	1,994	2,060	66	0.03310	2,207	2,074	(134)	-0.06061
COMMERCIAL LARGE VOL. 1	9	9	0	0.00000	8	9	1	0.073171
COMMERCIAL LARGE VOL. 2	0	0	0	ERR	0	0	0	ERR
INDUSTRIAL	3	3	0	0.00000	2	3	1	0.272727
TRANSPORTATION	6	6	0	0.00000	5	6	1	0.115385
TOTAL FIRM	26,674	26,678	4	0.00015	28,187	26,973	(1,214)	-0.04308
NUMBER OF CUSTOMERS (INTERRUPTIBLE)								
	AVG. NO. OF CUSTOMERS PERIOD TO DATE							
SMALL INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
INTERRUPTIBLE	3	3	0	0.00000	2	3	1	0.36364
LARGE INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
TOTAL INTERRUPTIBLE	3	3	0	0.00000	2	3	1	0.36364
TOTAL CUSTOMERS	26,677	26,681	4	0.00015	28,190	26,976	(1,214)	(0.04305)
THERM USE PER CUSTOMER								
RESIDENTIAL	15	13.5	(1)	(0.06889)	87	101	14	0.16716
COMMERCIAL	301	329.4	28	0.09272	1,776	1,933	158	0.08884
COMMERCIAL LARGE VOL. 1	18,769	22,670.6	3,901	0.20785	121,395	145,772	24,376	0.20080
COMMERCIAL LARGE VOL. 2	0	0	0	ERR	ERR	ERR	ERR	ERR
TRANSPORTATION	246,755	233,017	(13,738)	(0.05568)	1,227,517	1,195,397	(32,120)	(0.02617)
INTERRUPTIBLE	144,965	116,667	(28,299)	(0.19521)	494,359	650,000	155,641	0.31483
LARGE INTERRUPTIBLE	0	0	0	ERR	ERR	ERR	ERR	ERR

COMPANY WEST FLORIDA NATURAL GAS CO.	SECTIONAL A - 1R	PERIOD TO DATE	CURRENT MONTH - SEPTEMBER		PREVIOUS MONTH - MARCH 85		DIFFERENCE	
			ACTUAL	REVISED ESTIMATE	AMOUNT	%	AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline)			8,608	8,484	24	-0.28	124	1.46
2 NO NOTICE SERVICE			3,123	3,123	0	0.00	0	0.00
3 SCHED SERVICE			0	0	0	0.00	0	0.00
4 COMMODITY (Other)			208,020	183,770	24,250	13.00	-24,250	-13.00
5 DEMAND			109,713	111,520	(1,807)	-1.66	1,807	1.66
6 OTHER			\$5,196	\$5,196	0	0.00	0	0.00
LESS (NO-USE) CONTRACT								
7 COMMODITY (Pipeline)			0	0	0	0.00	0	0.00
8 DEMAND			0	0	0	0.00	0	0.00
9			0	0	0	0.00	0	0.00
10 Revised Prior Month Purchase Adj. (OPTIONAL)			0	0	0	0.00	0	0.00
11 TOTAL COST			323,468	304,774	18,694	5.81	-18,694	-5.81
12 NET UNBILLED			305	1,089	(784)	-257.05	784	257.05
13 COMPANY USE			308,130	305,685	2,445	0.79	-2,445	-0.79
14 TOTAL THERM SALES			1,224,760	1,318,000	(93,240)	-7.46	93,240	7.46
THERMS PURCHASED								
15 COMMODITY (Pipeline)	Billing Determinants Only		450,000	450,000	0	0.00	0	0.00
16 NO NOTICE SERVICE	Billing Determinants Only		0	0	0	0.00	0	0.00
17 SCHED SERVICE	Commodity		1,287,140	1,287,000	140	0.01	-140	-0.01
18 COMMODITY (Other)	Commodity		3,033,000	4,042,700	(1,009,700)	-24.24	1,009,700	24.24
19 DEMAND	Billing Determinants Only		0	0	0	0.00	0	0.00
20 OTHER	Commodity		0	0	0	0.00	0	0.00
LESS (NO-USE) CONTRACT								
21 COMMODITY (Pipeline)			0	0	0	0.00	0	0.00
22 DEMAND			0	0	0	0.00	0	0.00
23			1,277,140	1,287,000	(9,860)	-0.77	9,860	0.77
24 TOTAL PURCHASES			1,265,140	1,302,000	(36,860)	-2.91	36,860	2.91
25 NET UNBILLED			1,265	3,200	(1,935)	-0.15	1,935	0.15
26 COMPANY USE			1,262,725	1,302,000	(39,275)	-3.11	39,275	3.11
27 TOTAL THERM SALES			1,267,725	1,305,200	(37,475)	-2.95	37,475	2.95
CENTS PER THERM								
28 COMMODITY (Pipeline)	(1/15)		0.00719	0.00719	0	0.00	0	0.00
29 NO NOTICE SERVICE	(0/16)		0.00694	0.00694	0	0.00	0	0.00
30 SCHED SERVICE	(0/17)		0.00000	0.00000	0	0.00	0	0.00
31 COMMODITY (Other)	(4/18)		0.15105	0.13155	0.01950	14.83	-0.01950	-14.83
32 DEMAND	(4/19)		0.02026	0.02759	(0.00733)	-36.27	0.00733	36.27
33 OTHER	(0/20)		ERR	ERR	ERR	ERR	ERR	ERR
LESS (NO-USE) CONTRACT								
34 COMMODITY (Pipeline)	(7/21)		ERR	ERR	ERR	ERR	ERR	ERR
35 DEMAND	(0/22)		ERR	ERR	ERR	ERR	ERR	ERR
36	(1/24)		0.23488	0.21818	0.01670	7.16	-0.01670	-7.16
37 TOTAL COST OF PURCHASES	(1/25)		ERR	ERR	ERR	ERR	ERR	ERR
38 NET UNBILLED	(1/25)		0.25515	0.25114	0.00401	15.50	-0.00401	-15.50
39 COMPANY USE	(1/26)		0.08223	0.08232	(0.00009)	-0.12	0.00009	0.12
40 TOTAL COST OF THERMS SOLD	(1/27) (\$1.37)		0.33747	0.30448	0.03299	9.84	-0.03299	-9.84
41 TRUE-UP	(#-2)		1.00376	1.00376	0	0.00	0	0.00
42 TOTAL COST OF GAS	(#-2)		3.38744	3.01161	0.37583	11.12	-0.37583	-11.12
43 REVENUE TAX FACTOR	(42+43)		0.33874	0.30161	0.03713	11.00	-0.03713	-11.00
44 POAT FACTOR ADJUSTED FOR TAXES (42+43)			0.33800	0.30200	0.03600	10.72	-0.03600	-10.72
45 POAT FACTOR ROUNDED TO NEAREST 0.01			0.33800	0.30200	0.03600	10.72	-0.03600	-10.72

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	2,646,330	19,027	0.00719
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment	(101,330)	(729)	0.00719
4 Commodity Adjustments Recalc of Jun Inv (FGT)			
5 Commodity Adjustments Billed to End - Users	(1,330,240)	(9,483)	0.00719
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	1,224,760	8,805	0.00719
SWING SERVICE			
9 Swing Service - Scheduled			
10 Alert Day Volumes - FGT			
11 Operational Flow Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed to Others			
13 Other			
14 Other			
15			
16 TOTAL SWING SERVICE	0	0	0.00000
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS	1,279,640	187,850	0.14681
18 Commodity Other - Scheduled ITS N/A			
19 Imbalance Cashout - FGT	48,880	11,541	0.23621
20 Imbalance Cashout - Other Shippers	114,290	23,969	0.20969
21 Imbalance Cashout - Transporting Customers	78,840	11,038	0.14000
22 Commodity Adjustments Outboard Sales Gas	10,300	2,554	0.24800
23 Cash in Credit (FGT)	(154,790)	(8,038)	0.18995
24 TOTAL COMMODITY (Other)	1,377,140	208,020	0.15105
DEMAND			
25 Demand (Pipeline) Enrollment			
26 Less Relinquished to End - Users	4,111,200	178,056	0.04331
27 Less Relinquished Off System			
28 Less Demand Billed to Others	(1,182,870)	(51,853)	0.04331
29 Other Outboard Gas	(1,330,240)	(57,160)	0.04331
30 Other No Notice - Reservation	225,000	31,500	0.14000
31 Other Tenn Gas Mkt - Reservation	1,800,000	9,000	0.00500
32 TOTAL DEMAND	3,623,090	109,713	0.03028
OTHER			
33 Revenue Sharing - FGT			
34 Peak Shaving		(8,186)	
35 Other Additional PGA Refund & FGT Refund			
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER		(8,186)	

COMPANY WEST FLORIDA NATURAL GAS CO. CALCULATION OF TRUE-UP AND INTEREST PROVISION

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

FOR THE PERIOD OF: APRIL 94 Through MARCH 95

	CURRENT MONTH: SEPTEMBER 1994				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE - UP CALCULATION								
1 PURCHASED GAS COST	201,824	183,770	(18,054)	-0.09824	1,239,033	2,084,670	845,637	0.4056455
2 TRANSPORTATION COST (All line 11 - line 4 & 6)	121,642	121,004	(638)	-0.00528	864,423	965,226	100,803	0.1044346
3 TOTAL	323,466	304,774	(18,692)	-0.06133	2,103,456	3,049,896	946,440	0.3103188
4 FUEL REVENUES (NET OF REVENUE TAX)	380,130	561,633	181,503	0.32317	3,444,291	4,092,175	647,884	0.1583223
5 TRUE - UP (COLLECTED) OR REFUNDED	(190,044)	(190,044)	0	0	(1,140,264)	(1,140,264)	0	0
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	190,086	371,589	181,503	0.488451	2,304,027	2,951,911	647,884	0.2194794
7 TRUE - UP PROVISION - THIS PERIOD (LINE 6 - LINE 5)	(133,380)	66,815	200,195	2.996261	200,571	(97,985)	(298,556)	-3.0469611
8 INTEREST PROVISION - THIS PERIOD (21)	1,323	849	(474)	-0.55765	690	(5,684)	0	0
9 BEGINNING OF PERIOD TRUE - UP AND INTEREST	293,711	118,368	(175,343)	-1.48134	(980,826)	(660,519)		0
10 TRUE - UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	190,044	190,044	0	0	1,140,264	1,140,264	0	0
10a FLEX RATE REFUND (if applicable)	0	0	0	0	0	0	0	0
11 TOTAL ESTIMATED/ACTUAL TRUE - UP (7+8+9+10+10a)	351,698	376,076	24,378	0.06823	351,698	376,076	24,378	0.068207
INTEREST PROVISION								
12 BEGINNING TRUE - UP AND INTEREST PROVISION (9)	293,711	118,368	(175,343)	-1.48134				
13 ENDING TRUE - UP BEFORE INTEREST (12+7-5)	350,375	575,227	24,852	0.068232				
14 TOTAL (12+13)	644,086	693,595	(50,491)	-0.30489				
15 AVERAGE (50% OF 14)	322,043	246,798	(75,245)	-0.30489				
16 INTEREST RATE - FIRST DAY OF MONTH	0.04820	0.03900	-0.0092	-0.2359				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05040	0.04360	-0.0068	-0.15596				
18 TOTAL (16+17)	0.09860	0.08260	-0.016	-0.1937				
19 AVERAGE (50% OF 18)	0.04930	0.04130	-0.008	-0.1937				
20 MONTHLY AVERAGE (19/12 Months)	0.00411	0.00344	-0.00067	-0.1937				
21 INTEREST PROVISION (15x20)	1,323	849	(473.665)	-0.55765				

* 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: SEPTEMBER 94

APRIL 94 Through MARCH 95

DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
SEP 94	FGT	ARIZONA	FTS		516,000	516,000		1,336	22,348	2,374	5.05
	FGT	STONE	FTS		317,810	317,810		823	13,764	1,462	5.05
	FGT	FRANKLIN	FTS		268,260	268,260		695	11,618	1,234	5.05
	FGT	MID - FLORIDA	FTS		218,170	218,170		565	9,449	1,004	5.05
	TENN GAS	SYS - SUPPLY	FTS	1,251,482		1,279,640	187,859	3,241	54,202	5,757	20.06
	N/A	END - USER BUYBACK	FTS	77,105		78,840	11,038	200	3,339	355	19.37
	N/A	BOOKOUT/BALANCE	FTS	114,290		114,290	23,965				20.97
	TOTAL			1,442,877	1,320,240	2,793,010	222,862	6,860	114,721	12,185	12.52

FOR THE PERIOD OF APRIL 94 Through MARCH 95

	CURRENT MONTH SEPTEMBER 94				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
RESIDENTIAL	358,894	350,951	(7,943)	(0.02213)	2,608,406	2,867,042	258,636	0.099155
COMMERCIAL	641,052	719,645	78,593	0.12260	4,560,677	4,728,780	168,103	0.036859
COMMERCIAL LARGE VOL. 1	177,085	205,000	27,915	0.15764	1,172,526	1,487,790	315,264	0.268876
INDUSTRIAL	78,026	120,000	41,974	0.53795	458,534	635,000	176,466	0.384848
TRANSPORTATION	1,426,770	1,353,000	(73,770)	(0.05170)	7,809,858	8,286,300	476,442	0.061005
	0	0	0	ERR	0	0	0	ERR
TOTAL FIRM	2,681,827	2,748,596	66,769	0.02490	16,610,001	18,004,912	1,394,911	0.08398
THERM SALES (INTERRUPTIBLE)								
SMALL INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
INTERRUPTIBLE	12,671	260,000	247,329	19.51930	1,100,261	2,210,000	1,109,739	1.008614
LARGE INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
TOTAL INTERRUPTIBLE	12,671	260,000	247,329	19.51930	1,100,261	2,210,000	1,109,739	1.008614
TOTAL THERM SALES	2,694,498	3,008,596	314,098	0.11657	17,710,262	20,214,912	2,504,650	0.141424
NUMBER OF CUSTOMERS (FIRM)								
	AVG. NO. OF CUSTOMERS PERIOD TO DATE							
RESIDENTIAL	24,629	24,800	171	0.00694	25,742	24,868	(874)	-0.03393
COMMERCIAL	1,996	2,065	69	0.03457	2,172	2,072	(100)	-0.04604
COMMERCIAL LARGE VOL. 1	9	9	0	0.00000	8	9	1	0.06
COMMERCIAL LARGE VOL. 2	0	0	0	ERR	0	0	0	ERR
INDUSTRIAL	3	3	0	0.00000	2	3	1	0.214286
TRANSPORTATION	6	6	0	0.00000	5	6	1	0.09375
TOTAL FIRM	26,643	26,883	240	0.00901	27,930	26,958	(972)	-0.0348
NUMBER OF CUSTOMERS (INTERRUPTIBLE)								
	AVG. NO. OF CUSTOMERS PERIOD TO DATE							
SMALL INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
INTERRUPTIBLE	1	3	2	2.00000	2	3	1	0.50000
LARGE INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
TOTAL INTERRUPTIBLE	1	3	2	2.00000	2	3	1	0.50000
TOTAL CUSTOMERS *	26,644	26,886	242	0.00908	27,932	26,961	(971)	(0.03476)
THERM USE PER CUSTOMER								
RESIDENTIAL	15	14.2	(0)	(0.02887)	101	115	14	0.13776
COMMERCIAL	321	348.5	27	0.08509	2,100	2,262	182	0.08690
COMMERCIAL LARGE VOL. 1	19,676	22,777.8	3,102	0.15764	140,703	168,429	27,726	0.19705
COMMERCIAL LARGE VOL. 2	0	0	0	ERR	ERR	ERR	ERR	ERR
TRANSPORTATION	237,795	225,500	(12,295)	(0.05170)	1,464,348	1,420,509	(43,840)	(0.02994)
INTERRUPTIBLE	12,671	66,667	73,996	5.83977	550,131	736,667	186,536	0.33908
LARGE INTERRUPTIBLE	0	0	0	ERR	ERR	ERR	ERR	ERR

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
 OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
 ESTIMATED BY THE PLIKO OF
 CURRENT MONTH THROUGH PERIOD DATE
 APRIL 84 THROUGH MARCH 85

COST OF GAS PURCHASED	OCTOBER 1984		MARCH 1985		DIFFERENTIAL	DIFFERENTIAL %
	ACTUAL	ORIGINAL ESTIMATE	ACTUAL	ORIGINAL ESTIMATE		
1 COMPANYY (Purchase)	10,008	18,300	83,497	124,752	(21,255)	-21.04
2 NO NOTICE SERVICE	4,303	4,452	20,230	26,374	(6,144)	-23.31
3 SWING SERVICE	8,885	0	9,237	0	9,237	0.00
4 COMPANYY (Other)	218,817	285,410	2,048,703	3,178,536	(1,129,833)	-35.55
5 DEMAND (All includes 5.1, 5.2, 5.3, 5.4)	181,278	158,151	938,282	1,018,991	(140,709)	-13.84
6 OTHER PURCHASES ONE 7 Revenue Sharing F/G	(4,728)	0	(599,861)	0	(599,861)	0.00
7 COMPANYY (Purchase)	0	0	0	0	0	0.00
8 DEMAND	0	0	0	0	0	0.00
9	0	0	0	0	0	0.00
10 Second Four Month Purchase Adj. (OPTIONAL)	0	0	0	0	0	0.00
11 TOTAL COST	368,811	544,313	2,500,065	4,418,856	(1,918,791)	-43.42
12 NET UNBILLED	187	805	3,146	5,890	(2,743)	-46.87
13 COMPANYY USE	333,336	544,308	3,777,818	4,418,831	(641,013)	-14.51
14 TOTAL THERM SALES (Not of Revenue Tax)						
THERM PURCHASED						
15 COMPANYY (Purchase)	1,403,800	1,641,450	10,454,230	13,570,062	(3,115,832)	-22.96
16 NO NOTICE SERVICE	820,000	15,000	2,915,000	95,000	2,820,000	2968.42
17 SWING SERVICE	24,700	0	33,550	0	33,550	0.00
18 COMPANYY (Other)	1,538,500	1,875,894	11,278,850	13,882,169	(2,603,319)	-19.11
19 DEMAND	5,128,870	3,132,850	31,812,980	21,330,050	10,482,930	49.15
20 OTHER	0	0	0	0	0	0.00
21 TOTAL PURCHASES	1,564,280	1,875,894	11,292,400	13,882,169	(2,618,769)	-18.87
22 NET UNBILLED	928	2,800	10,778	17,900	(7,122)	-40.07
23 COMPANYY USE	1,285,441	1,673,094	10,708,618	13,864,269	(3,155,651)	-22.77
CENTS PER THERM						
24 COMPANYY (Purchase)	(0.02717)	(0.00993)	(0.00799)	(0.00993)	(0.002)	-18.57
25 NO NOTICE SERVICE	(0.00664)	(0.2962)	(0.00684)	(0.27767)	(0.271)	-87.56
26 SWING SERVICE	(0.27875)	(0.00000)	(0.27532)	(0.00000)	(0.275)	0.00
27 COMPANYY (Other)	(0.14213)	(0.27000)	(0.182)	(0.22887)	(0.047)	-20.32
28 DEMAND	(0.03138)	(0.05048)	(0.029)	(0.05059)	(0.021)	-41.70
29 OTHER	(0.00000)	(0.00000)	(0.000)	(0.00000)	(0.000)	0.00
30 COMPANYY (Purchase)	(0.00000)	(0.00000)	(0.000)	(0.00000)	(0.000)	0.00
31 DEMAND	(0.00000)	(0.00000)	(0.000)	(0.00000)	(0.000)	0.00
32 TOTAL COST OF PURCHASES	(0.25394)	(0.33878)	(0.272)	(0.31830)	(0.046)	-36.28
33 NET UNBILLED	(0.00000)	(0.00000)	(0.000)	(0.00000)	(0.000)	0.00
34 COMPANYY USE	(0.17998)	(0.17998)	(0.293)	(0.32955)	(0.036)	-11.62
35 TOTAL COST OF THERMS SOLD	(0.20854)	(0.33878)	(0.274)	(0.31830)	(0.044)	-28.64
36 TRUE-UP	(0.0232)	(0.00000)	(0.0232)	(0.00000)	(0.0232)	0.00
37 TOTAL COST OF GAS	(0.30086)	(0.41908)	(0.318)	(0.40662)	(0.085)	-21.17
38 VOLUME TAX FACTOR	(0.00316)	(0.00316)	(0.00316)	(0.00316)	(0.000)	0.00
39 FACTOR ADJUSTED FOR TAXES (28+3)	(0.29233)	(0.42066)	(0.317)	(0.40272)	(0.085)	-21.17
40 FACTOR ADJUSTED TO NEAREST 001	(0.29200)	(0.421)	(0.317)	(0.40240)	(0.085)	-21.14

COST OF GAS PURCHASED	CURRENT MONTH		OCTOBER		DIFFERENCE		PERIOD TO DATE		DEFINITE		
	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
1 COMPANYY (PHONE)	10,060	10,060	10,060	10,060	0	0.00	83,497	100,728	-17,231	-17.11	
2 NO NOTICE SERVICE	4,303	4,303	4,303	4,303	0	0.00	20,230	8,929	11,301	127.57	
3 SWING SERVICE	6,800	6,800	6,800	6,800	0	0.00	8,237	0	8,237	0.00	
4 COMPANYY (OTHER)	218,817	172,860	218,817	172,860	45,957	27.00	2,048,703	2,257,360	-208,657	-9.24	
5 DEMAND	181,279	154,233	181,279	154,233	27,045	15.00	938,262	870,499	67,763	7.78	
6 OTHER	14,736	0	14,736	0	14,736	0.00	0	0	0	0.00	
7 COMPANYY (PHONE)	0	0	0	0	0	0.00	0	0	0	0.00	
8 DEMAND	0	0	0	0	0	0.00	0	0	0	0.00	
9	0	0	0	0	0	0.00	0	0	0	0.00	
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0	0	0.00	0	0	0	0.00	
11 TOTAL COST (1+2+3+4+5+6+7+8+9)	308,811	287,820	308,811	287,820	20,991	34.00	2,500,058	3,337,516	-837,448	-25.08	
12 NET UNBILLED	0	0	0	0	0	0.00	0	0	0	0.00	
13 COMPANYY USE	187	805	187	805	0	0.00	3,148	5,768	-2,620	-45.46	
14 TOTAL THERM SALES	333,338	584,305	333,338	584,305	0	0.00	3,777,819	4,658,480	-880,661	-18.87	
TERMS PURCHASED											
15 COMPANYY (PHONE)	1,403,880	1,497,880	1,403,880	1,497,880	93,999	6.70	10,054,330	12,108,547	-2,054,217	-14.29	
16 NO NOTICE SERVICE	800,000	0	800,000	0	800,000	0.00	2,815,000	50,000	2,765,000	57.30	
17 SWING SERVICE	24,700	24,700	24,700	24,700	0	0.00	33,550	0	33,550	0.00	
18 COMPANYY (OTHER)	1,538,580	1,603,000	1,538,580	1,603,000	64,420	4.20	11,278,850	12,887,822	-1,608,972	-11.35	
19 DEMAND	5,138,870	4,801,250	5,138,870	4,801,250	337,620	6.40	31,812,880	32,373,300	-560,420	-1.73	
20 OTHER	0	0	0	0	0	0.00	0	0	0	0.00	
LESS END-USE CONTRACT	0	0	0	0	0	0.00	0	0	0	0.00	
21 COMPANYY (PHONE)	0	0	0	0	0	0.00	0	0	0	0.00	
22 DEMAND	0	0	0	0	0	0.00	0	0	0	0.00	
23	0	0	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (+17+18+20-21+23)	1,564,200	1,603,000	1,564,200	1,603,000	38,800	2.50	11,282,400	12,887,822	-1,605,422	-11.00	
25 NET UNBILLED	0	0	0	0	0	0.00	0	0	0	0.00	
26 COMPANYY USE	828	2,600	828	2,600	0	0.00	10,729	17,800	-7,071	-38.05	
27 TOTAL THERM SALES (24-25 Estimated Only)	1,285,441	1,600,400	1,285,441	1,600,400	314,959	20.00	10,708,818	12,848,422	-2,139,604	-15.36	
CENTS PER THERM											
28 COMPANYY (PHONE)	0.00717	0.00719	0.00717	0.00719	0.00002	0.28	0.00798	0.00828	-0.00030	-3.29	
29 NO NOTICE SERVICE	0.00884	0.00000	0.00884	0.00000	0.00884	0.00	0.00584	0.17858	-0.17274	-98.11	
30 SWING SERVICE	0.27875	0.00000	0.27875	0.00000	0.27875	0.00	0.27532	0.00000	0.27532	0.00	
31 COMPANYY (OTHER)	0.14213	0.10773	0.14213	0.10773	0.03440	21.93	0.18245	0.17821	0.00424	2.38	
32 DEMAND	0.02138	0.02265	0.02138	0.02265	0.00127	36.56	0.02049	0.02068	-0.00019	-1.82	
33 OTHER	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00	
LESS END-USE CONTRACT	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00	
34 COMPANYY (PHONE)	0.00717	0.00719	0.00717	0.00719	0.00002	0.28	0.00798	0.00828	-0.00030	-3.29	
35 DEMAND	0.00884	0.00000	0.00884	0.00000	0.00884	0.00	0.00584	0.17858	-0.17274	-98.11	
36	0.27875	0.00000	0.27875	0.00000	0.27875	0.00	0.27532	0.00000	0.27532	0.00	
37 TOTAL COST OF PURCHASES	0.25354	0.17843	0.25354	0.17843	0.07511	41.31	0.21168	0.28348	-0.07180	-15.75	
38 NET UNBILLED	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00	
39 COMPANYY USE	0.17996	0.34423	0.17996	0.34423	0.16427	47.72	0.29325	0.23773	0.05552	10.32	
40 TOTAL COST OF THERM SOLD (11/27) (EST 37)	0.30854	0.17843	0.30854	0.17843	0.13011	71.66	0.23350	0.28348	-0.05000	-11.38	
41 TRUE-UP (6-2)	0.30086	0.28175	0.30086	0.28175	0.01911	48.33	0.31582	0.34580	-0.02998	-8.87	
42 TOTAL COST OF GAS (40+41)	0.60940	0.46018	0.60940	0.46018	0.14922	48.33	0.54932	0.62928	-0.07996	-14.45	
43 REVENUE TAX FACTOR	0.00378	0.00378	0.00378	0.00378	0.00000	0.00	1.00378	1.00378	0.00000	0.00	
44 PCA FACTOR ADJUSTED FOR TAXES (42x43)	0.26273	0.17296	0.26273	0.17296	0.08977	48.33	0.31701	0.34710	-0.02909	-8.87	
45 PCA FACTOR ADJUSTED TO NEAREST 0.01	0.26200	0.17200	0.26200	0.17200	0.09000	48.00	0.31700	0.34700	-0.03000	-8.85	

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

FOR THE PERIOD OF: APRIL 94 CURRENT MONTH: OCTOBER 1994 THROUGH MARCH 95

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	2,919,100	20,830	0.00717
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment	(137,430)	(985)	0.00717
4 Commodity Adjustments Recall of Jun Inv (FGT)			
5 Commodity Adjustments Billed to End-Users	(1,377,790)	(9,879)	0.00717
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	1,403,880	10,066	0.00717
SWING SERVICE			
9 Swing Service - Scheduled			
10 Alert Day Volumes - FGT	24,700	6,885	
11 Operational Floor Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed to Others			
13 Other			
14 Other			
15			
16 TOTAL SWING SERVICE	24,700	6,885	0.00000
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS	1,443,470	202,746	0.14046
18 Commodity Other - Scheduled ITS N/A			
19 Imbalance Cashout - FGT	160	32	0.19800
20 Imbalance Cashout - Other Shippers			
21 Imbalance Cashout - Transporting Customers	78,480	10,673	0.13600
22 Commodity Adjustments Okaloosa Sales Gas	17,480	5,306	0.30700
23 Cash In Credit (FGT)			
24 TOTAL COMMODITY (Other)	1,539,590	218,817	0.14213
DEMAND			
25 Demand (Pipeline) Entitlement	4,349,300	188,368	0.04331
26 Less Relinquished to End-Users			
27 Less Relinquished Off System	(478,000)	(12,209)	0.02554
28 Less Demand Billed to Others	(1,308,530)	(80,480)	0.04325
29 Other Okaloosa Gas	232,500	32,500	0.14000
30 Other No Notice - Reservation			
31 Other Tenn Gas Mkt-Reservation	2,431,600	13,049	0.00536
32 TOTAL DEMAND	5,136,870	181,278	0.03138
OTHER			
33 Revenue Shering - FGT		(4,738)	
34 Peak Shaving			
35 Other Additional PGA Refund & FGT Refund			
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER		(4,738)	

FOR THE PERIOD OF: APRIL 94 Through MARCH 95

	CURRENT MONTH: OCTOBER 1994				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST	220,964	172,690	(48,274)	-0.27954	1,459,997	2,257,360	797,363	0.5532281
2 TRANSPORTATION COST (Alline 11 - line 4 & 6)	175,646	114,930	(60,716)	-0.52829	1,040,069	1,080,156	40,087	0.0371122
3 TOTAL	396,611	287,620	(108,991)	-0.37894	2,500,066	3,337,516	837,450	0.2509201
4 FUEL REVENUES (NET OF REVENUE TAX)	333,328	564,305	230,977	0.409312	3,777,619	4,656,480	878,861	0.1887392
5 TRUE-UP (COLLECTED) OR REFUNDED	(190,044)	(190,044)	0	0	(1,330,308)	(1,330,308)	0	0
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	143,284	374,261	230,977	0.617155	2,447,311	3,326,172	878,861	0.2642258
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 5)	(253,327)	86,641	339,968	3.923866	(52,755)	(11,344)	41,411	-3.650434
8 INTEREST PROVISION - THIS PERIOD (21)	1,339	1,770	432	0.243752	2,029	(3,914)	0	0
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	351,698	376,076	24,378	0.064822	(989,626)	(660,519)	0	0
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	190,044	190,044	0	0	1,330,308	1,330,308	0	0
10a FLEX RATE REFUND (if applicable)	0	0	0	0	0	0	0	0
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	289,754	654,531	364,777	0.55731	289,754	654,531	364,777	0.5573098
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	351,698	376,076	24,378	0.064822				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	288,415	652,761	364,346	0.558161				
14 TOTAL (12+13)	640,113	1,028,837	388,724	0.377828				
15 AVERAGE (50% OF 14)	320,057	514,419	194,362	0.377828				
16 INTEREST RATE - FIRST DAY OF MONTH	0.05040	0.03900	-0.0114	-0.29231				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05000	0.04360	-0.0064	-0.14679				
18 TOTAL (16+17)	0.10040	0.08260	-0.0178	-0.2155				
19 AVERAGE (50% OF 18)	0.05020	0.04130	-0.0089	-0.2155				
20 MONTHLY AVERAGE (19/12 Months)	0.00418	0.00344	-0.00074	-0.2155				
21 INTEREST PROVISION (15x20)	1339	1770	431.5533	0.243752				

* 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: OCTOBER 94

APRIL 94 Through

MARCH 95

DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST			OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE	DEMAND COST		
OCT 94	FGT	ARIZONA	FTS		567,300	567,300		1,469	24,570	2,598	5.05
	FGT	STONE	FTS		318,630	318,630		825	13,800	1,459	5.05
	FGT	FRANKLIN	FTS		287,120	287,120		744	12,435	1,315	5.05
	FGT	MID-FLORIDA	FTS		225,480	225,480		584	9,766	1,033	5.05
	TENN GAS	SYS-SUPPLY	FTS	1,411,707		1,443,470	202,746	3,656	61,141	6,466	19.41
	END-USERS	SYS-SUPPLY	FTS	76,753		78,480	10,673	199	3,324	352	18.95
	FGT	ALRT DAY	FTS	24,700		24,700	6,885				27.87
	FGT	CASH-OUT	FTS	160		160	32				20.00
TOTAL				1,513,320	1,398,530	2,945,340	220,336	7,477	125,036	13,222	12.17

FOR THE PERIOD OF APRIL 94 Through MARCH 95

	CURRENT MONTH OCTOBER 94		DIFFERENCE		PERIOD TO DATE			
	ACTUAL	ESTIMATE	AMOUNT	%	TOTAL THERM SALES		DIFFERENCE	
					ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
RESIDENTIAL	294,555	356,196	61,641	0.20927	2,902,961	3,223,238	320,277	0.110328
COMMERCIAL	678,196	690,889	2,693	0.00397	5,238,873	5,409,669	170,796	0.032602
COMMERCIAL LARGE VOL. 1	171,424	244,250	72,826	0.42483	1,343,950	1,732,040	388,090	0.288768
INDUSTRIAL	85,657	110,000	24,343	0.28419	544,191	745,000	200,809	0.369005
TRANSPORTATION	1,485,530	1,449,250	(36,280)	(0.02442)	9,295,388	9,735,550	440,162	0.047353
	0	0	0	ERR	0	0	0	ERR
TOTAL FIRM	2,715,362	2,840,585	125,223	0.04612	19,325,363	20,845,497	1,520,134	0.07866
THERM SALES (INTERRUPTIBLE)								
SMALL INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
INTERRUPTIBLE	55,609	250,000	194,391	3.49568	1,155,870	2,460,000	1,304,130	1.128267
LARGE INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
TOTAL INTERRUPTIBLE	55,609	250,000	194,391	3.49568	1,155,870	2,460,000	1,304,130	1.128267
TOTAL THERM SALES	2,770,971	3,090,585	319,614	0.11534	20,481,233	23,305,497	2,824,264	0.137895
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
RESIDENTIAL	24,792	25,000	208	0.00839	25,608	24,887	(719)	-0.02808
COMMERCIAL	1,999	2,075	76	0.03802	2,147	2,073	(75)	-0.03486
COMMERCIAL LARGE VOL. 1	10	9	(1)	(0.10000)	9	9	0	0.033333
COMMERCIAL LARGE VOL. 2	0	0	0	ERR	0	0	0	ERR
INDUSTRIAL	3	3	0	0.00000	2	3	0	0.176471
TRANSPORTATION	6	6	0	0.00000	5	6	0	0.078947
TOTAL FIRM	26,810	27,093	283	0.01056	27,770	26,977	(793)	-0.02855
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
SMALL INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
INTERRUPTIBLE	2	3	1	0.50000	2	3	1	0.50000
LARGE INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
TOTAL INTERRUPTIBLE	2	3	1	0.50000	2	3	1	0.50000
TOTAL CUSTOMERS**	26,812	27,096	284	0.01059	27,772	26,980	(792)	(0.02851)
THERM USE PER CUSTOMER								
RESIDENTIAL	12	14.2	2	0.19921	113	130	16	0.14241
COMMERCIAL	339	328.1	(11)	(0.03280)	2,440	2,610	171	0.06990
COMMERCIAL LARGE VOL. 1	17,142	27,138.9	9,996	0.58314	156,794	195,553	38,759	0.24720
COMMERCIAL LARGE VOL. 2	0	0	0	ERR	ERR	ERR	ERR	ERR
TRANSPORTATION	247,588	241,542	(6,047)	(0.02442)	1,712,308	1,662,167	(50,141)	(0.02928)
INTERRUPTIBLE	27,805	83,333	55,529	1.99712	577,935	820,000	242,065	0.41884
LARGE INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR

CONVERSION FACTOR CALCULATION												
SCHEDULE A - B (REVISED 8/19/93)												
ACTUAL FOR THE PERIOD OF APRIL 94 through MARCH 95												
CCF	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
OCALA												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED	10414	10414	10402	10355	10422	10351	10337	0	0	0	0	0
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.88	14.88	14.88	14.88	14.88	14.88	14.88	0	0	0	0	0
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	0	0	0	0	0
PRESSURE CORRECTION FACTOR (a/b) psia	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	ERR	ERR	ERR	ERR	ERR
3 BILLING FACTOR												
BTU CONTENT * PRESSURE CORRECTION FACTOR	10598	10589	10558	10533	10580	10533	10581	ERR	ERR	ERR	ERR	ERR
PANAMA CITY												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED	10414	10414	10463	10355	10422	10331	10337	0	0	0	0	0
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	15.08	15.08	15.08	15.08	15.08	15.08	15.08	0	0	0	0	0
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	0	0	0	0	0
PRESSURE CORRECTION FACTOR (a/b) psia	1.0244	1.0244	1.0241	1.0244	1.0244	1.0244	1.0244	ERR	ERR	ERR	ERR	ERR
3 BILLING FACTOR **												
BTU CONTENT * PRESSURE CORRECTION FACTOR	1067	1067	1068	1061	1068	1066	1059	ERR	ERR	ERR	ERR	ERR

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

CURRENT MONTH	NOVEMBER 1994		THROUGH		MARCH 95		PERIOD TO DATE		DEFERENCE %	DEFERENCE AMOUNT	DEFERENCE %
	ACTUAL	ORIGINAL ESTIMATE	DEFERENCE AMOUNT	DEFERENCE %	ACTUAL	ORIGINAL ESTIMATE	ACTUAL	ORIGINAL ESTIMATE			
COST OF GAS PURCHASED											
1 COMMODITY PIPELINE	10,667	20,430	(9,763)	(47.7%)	84,184	155,182	70,998	45.8%	(70,998)	45.8%	
2 NO NOTICE SERVICE	7,287	7,480	(193)	(2.6%)	27,317	33,865	6,548	19.3%	(6,548)	19.3%	
3 SWING SERVICE	0	0	0	0.0%	8,237	0	8,237	0.0%	8,237	0.0%	
4 COMMODITY (OTHER)	283,231	472,296	(189,065)	(37.8%)	2,341,834	3,650,832	1,308,998	35.8%	(1,308,998)	35.8%	
5 DEMAND (SEE INCLUDES E1 LINE 3 & B)	287,838	280,814	7,024	(2.5%)	1,209,900	1,259,805	50,905	4.0%	(50,905)	4.0%	
6 OTHER PGM REFUND & ONLY REVENUE SHARING FG	(112)	0	(112)	0.0%	598,974	0	598,974	0.0%	598,974	0.0%	
LESS END-USE CONTRACT											
7 COMMODITY PIPELINE	0	0	0	0.0%	0	0	0	0.0%	0	0.0%	
8 DEMAND	0	0	0	0.0%	0	0	0	0.0%	0	0.0%	
9	0	0	0	0.0%	0	0	0	0.0%	0	0.0%	
10 Second Three Month Purchase Adj. (OPTIONAL)	0	0	0	0.0%	0	0	0	0.0%	0	0.0%	
11 TOTAL COST	578,710	781,028	(202,318)	(25.9%)	3,078,778	5,188,684	2,110,906	40.7%	(2,110,906)	40.7%	
12 NET UNBILLED	701	950	(249)	(35.5%)	3,847	6,849	3,002	43.8%	(3,002)	43.8%	
13 COMPANY USE	537,409	781,028	(243,619)	(31.2%)	4,325,108	5,189,687	864,579	16.7%	(864,579)	16.7%	
14 TOTAL THERM SALES (net of Revenue Trf)	1,711,235	2,087,371	(376,136)	(18.5%)	12,165,460	15,837,433	3,671,973	23.2%	(3,671,973)	23.2%	
THERM PURCHASED											
15 COMMODITY PIPELINE	1,050,000	1,020,000	30,000	2.9%	3,905,000	115,000	3,790,000	3.3%	3,790,000	3.3%	
16 NO NOTICE SERVICE	1,778,882	2,008,092	(229,210)	(12.9%)	13,007,312	15,981,281	2,973,969	18.6%	(2,973,969)	18.6%	
17 SWING SERVICE	8,047,760	5,081,500	2,966,260	58.4%	28,857,740	27,211,370	1,646,370	6.0%	1,646,370	6.0%	
18 COMMODITY (OTHER)	0	0	0	0.0%	0	0	0	0.0%	0	0.0%	
19 DEMAND	0	0	0	0.0%	0	0	0	0.0%	0	0.0%	
20 OTHER	0	0	0	0.0%	0	0	0	0.0%	0	0.0%	
LESS END-USE CONTRACT											
21 COMMODITY PIPELINE	0	0	0	0.0%	0	0	0	0.0%	0	0.0%	
22 DEMAND	0	0	0	0.0%	0	0	0	0.0%	0	0.0%	
23	0	0	0	0.0%	0	0	0	0.0%	0	0.0%	
24 TOTAL PURCHASES	1,778,882	2,008,092	(229,210)	(12.9%)	13,041,052	15,981,281	2,940,229	18.4%	(2,940,229)	18.4%	
25 NET UNBILLED	2,666	2,500	166	6.6%	13,264	20,400	7,136	34.9%	(7,136)	34.9%	
26 COMPANY USE	1,640,149	2,085,592	(445,443)	(26.2%)	12,245,957	15,960,881	3,714,924	23.3%	(3,714,924)	23.3%	
27 TOTAL THERM SALES (Estimate Only)	0	0	0	0.0%	0	0	0	0.0%	0	0.0%	
CENTS PER THERM											
28 COMMODITY PIPELINE	0.00823	0.00988	(0.00165)	(16.6%)	0.00774	0.00962	(0.00188)	(19.6%)	(0.00188)	(19.6%)	
29 NO NOTICE SERVICE	0.00884	0.00820	0.00064	7.3%	0.00904	0.00948	(0.00044)	(4.7%)	(0.00044)	(4.7%)	
30 SWING SERVICE	0.00000	0.00000	0.00000	0.0%	0.00000	0.00000	0.00000	0.0%	0.00000	0.0%	
31 COMMODITY (OTHER)	0.16486	0.22500	(0.06014)	(35.6%)	0.27532	0.29844	(0.02312)	(7.7%)	(0.02312)	(7.7%)	
32 DEMAND	0.00000	0.00000	0.00000	0.0%	0.00000	0.00000	0.00000	0.0%	0.00000	0.0%	
33 OTHER	0.00000	0.00000	0.00000	0.0%	0.00000	0.00000	0.00000	0.0%	0.00000	0.0%	
LESS END-USE CONTRACT											
34 COMMODITY PIPELINE	0.00000	0.00000	0.00000	0.0%	0.00000	0.00000	0.00000	0.0%	0.00000	0.0%	
35 DEMAND	0.00000	0.00000	0.00000	0.0%	0.00000	0.00000	0.00000	0.0%	0.00000	0.0%	
36	0.00000	0.00000	0.00000	0.0%	0.00000	0.00000	0.00000	0.0%	0.00000	0.0%	
37 TOTAL COST OF PURCHASES	0.00823	0.00988	(0.00165)	(16.6%)	0.00774	0.00962	(0.00188)	(19.6%)	(0.00188)	(19.6%)	
38 NET UNBILLED	0.00000	0.00000	0.00000	0.0%	0.00000	0.00000	0.00000	0.0%	0.00000	0.0%	
39 COMPANY USE	0.26294	0.28294	(0.02000)	(7.6%)	0.287	0.33574	(0.04874)	(14.5%)	(0.04874)	(14.5%)	
40 TOTAL COST OF THERM SOLD	0.26294	0.28294	(0.02000)	(7.6%)	0.287	0.33574	(0.04874)	(14.5%)	(0.04874)	(14.5%)	
41 THERM - UP	0.43516	0.45440	(0.01924)	(4.4%)	0.422	0.46232	(0.04032)	(8.7%)	(0.04032)	(8.7%)	
42 TOTAL COST OF GAS	0.00376	0.00376	0.00000	0.0%	0.00376	0.00376	0.00000	0.0%	0.00000	0.0%	
43 REVENUE TAX FACTOR	0.43680	0.45811	(0.02131)	(4.9%)	0.423	0.46971	(0.04671)	(10.1%)	(0.04671)	(10.1%)	
44 PGM FACTOR ADJUSTED FOR TAXES (42+43)	0.43700	0.45831	(0.02131)	(4.9%)	0.423	0.47021	(0.04721)	(11.2%)	(0.04721)	(11.2%)	

COMPANY WEST FLORIDA NATURAL GAS CO	COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR ESTIMATED FOR THE PERIOD OF	CURRENT MONTH		PREVIOUS MONTH		PERIOD TO DATE			
		MARCH 85		FEBRUARY 85		MARCH 85			
		ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline)		10,667	26,427	(15,760)	-56.84	84,134	127,153	-43,019	-33.83
2 NO NOTICE SERVICE		7,287	0	7,287	0.00	27,517	8,920	18,596	208.18
3 WING SERVICE		0	0	0	0.00	9,237	0	9,237	0.00
4 COMMODITY (Other)		203,231	273,700	(70,469)	-25.74	2,241,934	2,531,060	-289,126	-12.96
5 DEMAND		287,638	272,565	15,073	5.53	1,205,900	1,243,094	-37,194	-3.00
6 OTHER		(1,132)	0	(1,132)	0.00	(598,974)	0	(598,974)	0.00
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)		0	0	0	0.00	0	0	0	0.00
8 DEMAND		0	0	0	0.00	0	0	0	0.00
9		0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)		0	0	0	0.00	0	0	0	0.00
11 TOTAL COST	(1+2+3+4+5+6+7+8+9)	578,710	572,722	5,988	1.03	3,078,778	3,810,228	-731,450	-19.20
12 NET UNBILLED		0	0	0	0.00	0	0	0	0.00
13 COMPANY USE		201	950	(749)	-372.14	3,847	6,718	(2,871)	-74.64
14 TOTAL THERM SALES		557,489	281,626	(275,847)	-49.48	4,325,108	5,437,510	(1,112,402)	-25.83
TERMS PURCHASED									
15 COMMODITY (Pipeline)	Billing Determinants Only	1,711,326	2,300,000	(588,674)	-34.42	12,185,480	14,498,547	(2,313,067)	-18.78
16 NO NOTICE SERVICE	Billing Determinants Only	1,058,000	0	1,058,000	0.00	3,985,000	50,000	291,500	7838.00
17 WING SERVICE	Commodity	1,778,882	2,180,000	(401,118)	-22.58	13,097,512	14,847,022	(1,749,510)	-13.29
18 COMMODITY (Other)	Commodity	8,044,780	8,582,300	(537,520)	-6.68	28,857,740	41,865,650	(12,997,910)	-31.05
19 DEMAND	Billing Determinants Only	0	0	0	0.00	0	0	0	0.00
20 OTHER	Commodity	0	0	0	0.00	0	0	0	0.00
21 COMMODITY (Pipeline)		0	0	0	0.00	0	0	0	0.00
22 DEMAND		0	0	0	0.00	0	0	0	0.00
23		0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES	(1+15+16+17+18+19+20+21+22+23)	1,778,882	2,180,000	(401,118)	-22.58	13,041,032	14,847,022	(1,805,990)	-13.54
25 NET UNBILLED		0	0	0	0.00	0	0	0	0.00
26 COMPANY USE		2,660	2,500	160	6.40	13,204	20,100	(6,896)	-52.23
27 TOTAL THERM SALES	(24-26 Estimated Only)	1,840,140	2,177,500	(337,360)	-15.49	13,248,987	14,826,922	(1,577,935)	-11.25
CENTS PER THERM									
28 COMMODITY (Pipeline)	(1/15)	0.00823	0.01149	(0.00326)	-28.73	0.00774	0.00877	(0.00103)	-13.16
29 NO NOTICE SERVICE	(2/16)	0.00004	0.00000	0.00004	0.00	0.00004	0.01854	(0.01850)	-96.11
30 WING SERVICE	(3/17)	0.00000	0.00000	0.00000	0.00	0.27532	0.00000	0.27532	0.00
31 COMMODITY (Other)	(4/18)	0.16486	0.12555	0.03931	24.13	0.18004	0.17048	0.00956	5.61
32 DEMAND	(5/19)	0.03327	0.02842	0.00485	17.07	0.03026	0.02962	0.00064	2.14
33 OTHER	(6/20)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
LESS END-USE CONTRACT									
34 COMMODITY (Pipeline)	(7/21)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
35 DEMAND	(8/22)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
36		0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
37 TOTAL COST OF PURCHASES	(1/15+2/16+3/17+4/18+5/19+6/20)	0.32536	0.26272	0.06264	23.85	0.23008	0.26337	(0.03329)	-12.64
38 NET UNBILLED	(1/23)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
39 COMPANY USE	(1/20)	0.00204	0.00204	0.00000	0.00	0.00204	0.00204	0.00000	0.00
40 TOTAL COST OF THERMS SOLD	(1/23+2/24+3/25+4/26+5/27+6/28)	0.32740	0.26476	0.06264	19.11	0.23212	0.26541	(0.03329)	-14.31
41 TRUE -UP	(8-2)	0.42516	0.00000	0.42516	0.00	0.42516	0.42516	0.00000	0.00
42 TOTAL COST OF GAS	(40+41)	1.00316	0.34504	0.65812	65.53	0.65728	0.69057	(0.03329)	-4.78
43 REVENUE FACTOR		0.43680	0.43680	0.00000	0.00	0.43680	0.43680	0.00000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42+43)		0.43700	0.34600	0.09100	26.12	0.33292	0.34699	(0.01407)	-4.05
45 PGA FACTOR ROUNDED TO NEAREST 001		0.43700	0.34600	0.09100	26.34	0.33300	0.34700	(0.01400)	-4.03

COMPANY: WEST FLORIDA NATURAL GAS CO.
 PURCHASED GAS ADJUSTMENT
 COST RECOVERY CLAUSE CALCULATION
 REVISED SCHEDULE A - 1 SUPPORTING DETAIL.

FOR THE PERIOD OF: APRIL 94 THROUGH MARCH 95
 CURRENT MONTH: NOVEMBER 1994

COMMODITY (Pipeline)	ITEMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	2,897,150	21,480	0.00717
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment	92,290	662	0.00717
4 Commodity Adjustments (Billed to End-Users)	(1,378,210)	(9,882)	ERR
5 Commodity Adjustments Billed to End-Users (Take/Pay Billed to End-Users)		(1,603)	ERR
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	1,711,230	10,668	0.00623
SWING SERVICE			
9 Swing Service - Scheduled			
10 Alert Day Volumes - FGT	0	0	
11 Operational Flow Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed to Others			
13 Other			
14 Other			
15			
16 TOTAL SWING SERVICE	0	0	0.00000
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS			
18 Commodity Other - Scheduled ITS N/A	1,825,940	264,513	0.14568
19 Imbalance Cashout - FGT	0	0	
20 Imbalance Cashout - Other Shippers	102,110	17,608.24	0.17049
21 Imbalance Cashout - Transporting Customers	29,350	4,608	0.15700
22 Commodity Adjustments Okaloosa Sales Gas	21,840	6,901	0.31600
23 MISC (CHG USAGE)	(578)	(209)	
24 TOTAL COMMODITY (Other)	1,778,662	293,231	0.16486
DEMAND			
25 Demand (Pipeline) Entitlement	7,449,000	322,818	0.04331
26 Less Relinquished to End-Users			
27 Less Relinquished O&M System	(1,576,440)	(42,618)	0.02703
28 Less Demand Billed to Others	(1,389,000)	(90,591)	0.04331
29 Other Okaloosa Gas	225,000	31,500	0.14000
30 Other No Notice - Reservation			
31 Other Term Gas Mkt - Reservation	3,348,200	16,731	0.00600
32 TOTAL DEMAND	8,044,760	287,638	0.03327
OTHER			
33 Revenue Sharing - FGT		(3,600)	
34 Peak Shaving			
35 Other (One - Term Take or Pay Charge)		3,487	ERR
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER	0	(113)	

FOR THE PERIOD OF: APRIL 94 Through MARCH 95

	CURRENT MONTH: NOVEMBER 1994				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST	293,118	273,700	(19,418)	-0.07095	1,753,115	2,531,060	777,945	0.3073594
2 TRANSPORTATION COST (All in 11 - line 4 & 6)	285,591	299,022	13,431	0.044916	1,325,660	1,379,178	53,518	0.0388043
3 TOTAL	578,710	572,722	(5,988)	-0.01045	3,078,775	3,910,238	831,463	0.2126374
4 FUEL REVENUES (NET OF REVENUE TAX)	557,489	781,036	223,547	0.286219	4,335,108	5,437,516	1,102,408	0.202741
5 TRUE-UP (COLLECTED) OR REFUNDED	(190,044)	(190,044)	0	0	(1,520,352)	(1,520,352)	0	0
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	367,445	590,992	223,547	0.378257	2,814,756	3,917,164	1,102,408	0.28143
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(211,265)	18,270	229,535	12.56347	(264,019)	6,926	270,945	39.119913
8 INTEREST PROVISION - THIS PERIOD (21)	1,240	2,611	1,371	0.525166	3,269	(1,303)	0	0
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	289,754	654,531	364,777	0.557311	(989,820)	(660,519)	0	0
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	190,044	190,044	0	0	1,520,352	1,520,352	0	0
10a FLEX RATE REFUND (if applicable)	0	0	0	0	0	0	0	0
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	269,773	865,456	595,683	0.688288	269,773	865,456	595,683	0.6882875
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	289,754	654,531	364,777	0.557311				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	268,533	862,845	594,312	0.688781				
14 TOTAL (12+13)	558,287	1,517,376	959,089	0.63207				
15 AVERAGE (50% OF 14)	279,144	758,688	479,544	0.63207				
16 INTEREST RATE - FIRST DAY OF MONTH	0.05000	0.03900	-0.011	-0.28205				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05660	0.04360	-0.013	-0.29817				
18 TOTAL (16+17)	0.10660	0.08260	-0.024	-0.29056				
19 AVERAGE (50% OF 18)	0.05330	0.04130	-0.012	-0.29056				
20 MONTHLY AVERAGE (18/12 Months)	0.00444	0.00344	-0.001	-0.29056				
21 INTEREST PROVISION (15x20)	1240	2611	1371	0.525166				

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

COMPANY: WEST FLORIDA NATURAL GAS CO.

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

SCHEDULE A - 3
(REVISED 8/19/93)

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH: NOVEMBER 94

APRIL 94

Through

MARCH 95

DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
NOV 94	FGT	ARIZONA	FTS		549,000	549,000		1,422	23,777	2,514	5 05
	FGT	STONE	FTS		360,000	360,000		932	15,592	1,649	5 05
	FGT	FRANKLIN	FTS		271,300	271,300		703	11,750	1,243	5 05
	FGT	MID-FLORIDA	FTS		218,700	218,700		566	9,472	1,002	5 05
	TENN GAS	SYS-SUPPLY	FTS	1,590,161		162,590	264,513	4,119	68,870	7,283	21 68
	FRANKLIN	SYS-SUPPLY	FTS	28,704		29,350	4,608	74	1,243	131	21 10
	VARIOUS	SYS-BALANCING	FTS	102,110		102,110	17,409				17 05
TOTAL				1,720,975	1,399,000	1,693,050	288,530	7,816	130,704	13,822	25 46

Exhibit No. _____
 Docket No. 950003-CU
 West Florida Natural Gas Co.
 (TC-1) Composite
 Page _____ of _____

FOR THE PERIOD OF: APRIL 94 Through MARCH 95

	CURRENT MONTH: NOVEMBER 94				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
RESIDENTIAL	580,180	613,275	33,095	0.05704	3,483,141	3,836,513	353,372	0.101452
COMMERCIAL	706,961	7,319,196	6,612,235	9.35304	5,945,834	12,728,865	6,783,031	1.140804
COMMERCIAL LARGE VOL. 1	205,673	349,900	144,227	0.70124	1,549,623	2,081,940	532,317	0.343514
INDUSTRIAL	70,383	115,000	44,617	0.63392	614,574	860,000	245,426	0.399343
TRANSPORTATION	1,511,010	1,402,500	(108,510)	(0.07181)	10,806,398	11,138,050	331,652	0.03069
TOTAL FIRM	0	0	0	ERR	0	0	0	ERR
TOTAL FIRM	3,074,207	9,799,871	6,725,664	2.18777	22,399,570	30,645,368	8,245,798	0.368123
THERM SALES (INTERRUPTIBLE)								
SMALL INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
INTERRUPTIBLE	77,222	240,000	162,778	2.16792	1,233,092	2,700,000	1,466,908	1.189618
LARGE INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
TOTAL INTERRUPTIBLE	77,222	240,000	162,778	2.10792	1,233,092	2,700,000	1,466,908	1.189618
TOTAL THERM SALES	3,151,429	10,039,871	6,888,442	2.18582	23,632,662	33,345,368	9,712,706	0.410987
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
RESIDENTIAL	24,975	25,250	275	0.01101	25,527	24,933	(595)	-0.0233
COMMERCIAL	1,984	2,090	106	0.05343	2,127	2,075	(52)	-0.02457
COMMERCIAL LARGE VOL. 1	9	9	0	0.00000	9	9	0	0.028986
COMMERCIAL LARGE VOL. 2	0	0	0	ERR	0	0	0	ERR
INDUSTRIAL	3	3	0	0.00000	3	3	0	0.15
TRANSPORTATION	6	6	0	0.00000	6	6	0	0.068182
TOTAL FIRM	28,977	27,358	381	0.01412	27,671	27,025	(646)	-0.02335
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
SMALL INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
INTERRUPTIBLE	3	3	0	0.00000	2	3	1	0.41176
LARGE INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
TOTAL INTERRUPTIBLE	3	3	0	0.00000	2	3	1	0.41176
TOTAL CUSTOMERS	26,980	27,361	381	0.01412	27,673	27,028	(645)	(0.02331)
THERM USE PER CUSTOMER								
RESIDENTIAL	23	24.3	1	0.04553	136	154	17	0.12773
COMMERCIAL	356	3,502.0	3,146	8.82796	2,795	6,135	3,340	1.19472
COMMERCIAL LARGE VOL. 1	22,853	38,877.8	16,025	0.70124	179,666	234,585	54,918	0.30567
COMMERCIAL LARGE VOL. 2	0	0	0	ERR	ERR	ERR	ERR	ERR
TRANSPORTATION	251,835	233,750	(18,085)	(0.07181)	1,964,800	1,895,838	(68,961)	(0.03510)
INTERRUPTIBLE	25,741	80,000	54,259	2.10792	580,279	900,000	319,721	0.55008
LARGE INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR

SCHEDULE A-4 (REVISED 8/19/93)												
CONVERSION FACTOR CALCULATION												
ACTUAL FOR THE PERIOD OF APRIL 84 through MARCH 85												
OCN, A	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THEMS PURCHASED	10414	10414	10403	10355	10422	10351	10337	10322	0	0	0	0
CCF PURCHASED	14.86	14.73	14.73	14.73	14.73	14.73	14.73	14.73	ERR	ERR	ERR	ERR
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.86	14.86	14.86	14.86	14.86	14.86	14.86	14.86	ERR	ERR	ERR	ERR
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	ERR	ERR	ERR	ERR
PRESSURE CORRECTION FACTOR (pb) psia	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	ERR	ERR	ERR	ERR
3 BILLING FACTOR												
BTU CONTENT * PRESSURE CORRECTION FACTOR	1.059	1.059	1.058	1.053	1.060	1.053	1.051	1.050	ERR	ERR	ERR	ERR
PANAMA CITY												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THEMS PURCHASED	10414	10414	10403	10355	10422	10351	10337	10322	0	0	0	0
CCF PURCHASED	15.09	14.73	14.73	14.73	14.73	14.73	14.73	14.73	ERR	ERR	ERR	ERR
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09	ERR	ERR	ERR	ERR
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	ERR	ERR	ERR	ERR
PRESSURE CORRECTION FACTOR (pb) psia	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	ERR	ERR	ERR	ERR
3 BILLING FACTOR												
BTU CONTENT * PRESSURE CORRECTION FACTOR	1.087	1.087	1.086	1.081	1.088	1.080	1.050	1.058	ERR	ERR	ERR	ERR

COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR ESTIMATED FOR THE PERIOD OF	CURRENT MONTH		THROUGH		PERIOD TO DATE			
	APRIL 84		DECEMBER 1983		APRIL 84			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	
COST OF GAS PURCHASED								
1 COMMODITY PURCHASED	21,828	21,648	180	0.8%	116,890	116,720	170	0.1%
2 NO NOTICE SERVICE	10,787	10,787	0	0.0%	38,274	38,274	0	0.0%
3 SWING SERVICE	34,400	34,400	0	0.0%	42,837	42,837	0	0.0%
4 COMMODITY DEMAND	606,273	611,093	(4,820)	(0.8%)	2,847,207	2,863,027	(15,820)	(0.5%)
5 DEMAND 1st INCHES (1 Lines 5 & 6)	218,481	208,209	10,272	4.7%	1,424,261	1,514,208	(89,947)	(6.3%)
6 OTHER PCA INFLUENCE ONLY Revenue Sharing FCI	11,847	0	11,847	100.0%	169,874	169,874	0	0.0%
LESS END USE CONTRACTS								
7 COMMODITY PURCHASE	0	0	0	0.0%	0	0	0	0.0%
8 DEMAND	0	0	0	0.0%	0	0	0	0.0%
9	0	0	0	0.0%	0	0	0	0.0%
10 Second Price Month Purchase Adj. (OPTIONAL)	0	0	0	0.0%	0	0	0	0.0%
11 TOTAL COST	788,961	861,716	(72,755)	(9.2%)	2,867,828	3,830,483	(962,655)	(33.6%)
12 NET UNBILLED	0	0	0	0.0%	0	0	0	0.0%
13 COMPANY USE	817	822	(5)	(0.6%)	4,484	4,484	0	0.0%
14 TOTAL THEORETICAL SALES Base of Revenue Test	787,811	1,058,920	(271,109)	(25.7%)	5,102,818	5,407,038	(304,220)	(5.8%)
THEORETICAL PURCHASED								
16 COMMODITY PURCHASE	3,044,120	3,008,431	35,689	1.2%	16,308,880	16,171,891	136,989	0.8%
18 NO NOTICE SERVICE	1,860,000	1,860,000	0	0.0%	6,516,000	6,516,000	0	0.0%
17 SWING SERVICE	200,000	200,000	0	0.0%	232,860	232,860	0	0.0%
19 COMMODITY DEMAND	2,017,241	2,008,431	8,810	0.4%	16,034,763	16,013,843	20,920	0.1%
20 OTHER	7,484,720	6,898,880	585,840	7.8%	47,342,470	46,487,320	855,150	1.8%
LESS END USE CONTRACTS								
21 COMMODITY PURCHASE	0	0	0	0.0%	0	0	0	0.0%
22 DEMAND	0	0	0	0.0%	0	0	0	0.0%
23	0	0	0	0.0%	0	0	0	0.0%
24 TOTAL PURCHASES	3,211,241	3,008,431	202,810	6.3%	16,345,343	16,047,683	297,660	1.8%
25 NET UNBILLED	2,248	2,200	48	2.2%	15,738	15,738	0	0.0%
26 COMPANY USE	2,223,888	2,003,531	220,357	10.0%	14,919,815	14,931,109	(11,294)	(0.1%)
27 TOTAL THEORETICAL SALES Base of Revenue Test	3,211,241	3,008,431	202,810	6.3%	16,345,343	16,047,683	297,660	1.8%
COSTS PER THERM								
28 COMMODITY PURCHASE	0.00717	0.00717	0.00000	0.0%	0.00783	0.00783	0.00000	0.0%
29 NO NOTICE SERVICE	0.00884	0.00884	0.00000	0.0%	0.00884	0.00884	0.00000	0.0%
30 SWING SERVICE	0.17200	0.17200	0.00000	0.0%	0.18884	0.17832	0.01052	5.9%
31 COMMODITY DEMAND	0.18748	0.17000	0.01748	9.2%	0.178	0.17818	(0.00018)	(0.1%)
32 DEMAND	0.02919	0.04472	(0.01553)	(53.3%)	0.030	0.03289	(0.00289)	(9.4%)
33 OTHER	0.00000	0.00000	0.00000	0.0%	0.00000	0.00000	0.00000	0.0%
LESS END USE CONTRACTS								
34 COMMODITY PURCHASE	0.00000	0.00000	0.00000	0.0%	0.00000	0.00000	0.00000	0.0%
35 DEMAND	0.00000	0.00000	0.00000	0.0%	0.00000	0.00000	0.00000	0.0%
36	0.00000	0.00000	0.00000	0.0%	0.00000	0.00000	0.00000	0.0%
37 TOTAL COST OF PURCHASES	0.24920	0.24920	0.00000	0.0%	0.238	0.24483	(0.00683)	(2.8%)
38 NET UNBILLED	0.00000	0.00000	0.00000	0.0%	0.00000	0.00000	0.00000	0.0%
39 COMPANY USE	0.28311	0.28311	0.00000	0.0%	0.284	0.28884	(0.00484)	(1.7%)
40 TOTAL COST OF PURCHASES SOLD	0.26421	0.26421	0.00000	0.0%	0.266	0.24483	0.02117	8.3%
41 TRUE UP	0.00000	0.00000	0.00000	0.0%	0.00000	0.00000	0.00000	0.0%
42 TOTAL COST OF GAS	0.43703	0.38682	0.05021	11.5%	0.348	0.32726	0.02074	6.3%
43 REVENUE TAX FACTOR	1.00376	1.00376	0.00000	0.0%	1.00376	1.00376	0.00000	0.0%
44 PCA FACTOR ADJUSTED FOR TAXES	0.43888	0.38688	0.05200	11.9%	0.348	0.32848	0.01952	5.6%
45 PCA FACTOR ROUNDED TO NEAREST .001	0.43900	0.38700	0.05200	11.9%	0.348	0.32900	0.01900	5.5%

COMPARISON OF ACTUAL VERSUS REVISED FLEX ESTIMATE
OF THE PURCHASE PRICE ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF

COST OF GAS PURCHASED	CURRENT MONTH: DECEMBER 1984			PERIOD TO DATE			REVISED SCHEDULE A TFR		
	APRIL 84 Through MARCH 85			APRIL 84 Through MARCH 85			(REVISED 6/8/84)		
	ACTUAL	FLEX REV ESTIMATE	DIFFERENCE AMOUNT	ACTUAL	FLEX REV ESTIMATE	DIFFERENCE AMOUNT	ACTUAL	FLEX REV ESTIMATE	DIFFERENCE AMOUNT
1 COMMODITY (Pipeline)	21,826	26,302	(4,476)	115,990	120,466	-4,476			
2 NO NOTICE SERVICE	10,757	0	10,757	38,274	27,517	10,757			-3,722
3 SWING SERVICE	34,400	0	34,400	43,637	9,227	34,400			39,09
4 COMMODITY (Other)	505,373	272,700	232,673	2,847,207	2,815,634	31,573			372,42
5 DEMAND	218,451	272,595	(54,144)	1,424,351	1,478,495	-54,144			8,85
6 OTHER	(1,847)	0	(1,847)	(601,821)	(599,974)	-1,847			-3,66
7 LESS END-USE CONTRACT	0	0	0	0	0	0			0,00
8 DEMAND	0	0	0	0	0	0			0,00
9	0	0	0	0	0	0			0,00
10 Secured Prior Month Purchase Adj (OPTIONAL)	0	0	0	0	0	0			0,00
11 TOTAL COST	788,861	572,587	216,264	3,867,838	3,651,275	216,563			5,92
12 NET UNBILLED	617	1,016	(399)	4,654	4,863	-209			0,00
13 COMPANY USE	787,511	1,025,155	(287,644)	5,107,619	5,370,283	-262,664			-8,20
14 TOTAL THERM SALES	3,044,120	2,300,000	744,120	15,209,580	14,465,460	744,120			5,14
15 COMMODITY (Pipeline)	1,550,000	0	1,550,000	5,515,000	3,865,000	1,650,000			39,09
16 NO NOTICE SERVICE	200,000	0	200,000	233,550	33,550	200,000			596,13
17 SWING SERVICE	3,017,241	2,180,000	837,241	18,024,753	15,187,512	2,837,241			5,51
18 COMMODITY (Other)	7,484,730	9,592,500	(2,107,770)	47,342,470	48,450,240	-1,107,770			-4,28
19 DEMAND	0	0	0	0	0	0			0,00
20 OTHER	0	0	0	0	0	0			0,00
21 LESS END-USE CONTRACT	0	0	0	0	0	0			0,00
22 COMPANY USE	3,217,241	2,180,000	1,037,241	16,258,203	15,221,082	1,037,241			6,81
23 TOTAL PURCHASES	2,345	2,900	(555)	15,739	16,294	-555			0,00
24 NET UNBILLED	2,223,948	2,177,100	46,848	14,570,915	15,304,768	-733,853			-3,41
25 COMPANY USE	0	0	0	0	0	0			0,00
26 TOTAL THERM SALES	0	0	0	0	0	0			0,00
27 CENTS PER THERM	0.00717	0.01141	(0.0042)	0.00763	0.00833	-0.00070			-8.43
28 COMMODITY (Pipeline)	0.00694	0.00000	0.00694	0.00694	0.00694	0.00000			0.00
29 NO NOTICE SERVICE	0.17200	0.00000	0.17200	0.17200	0.17200	0.00000			0.00
30 SWING SERVICE	0.16746	0.12555	0.04191	0.17664	0.27532	-0.09868			-32.14
31 COMMODITY (Other)	0.02919	0.02842	0.00077	0.03009	0.17222	-0.14213			3.17
32 DEMAND	0.00000	0.00000	0.00000	0.00000	0.02990	-0.02990			0.00
33 OTHER	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000			0.00
34 LESS END-USE CONTRACT	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000			0.00
35 COMPANY USE	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000			0.00
36 DEMAND	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000			0.00
37 TOTAL COST OF PURCHASES	0.24520	0.00000	0.24520	0.23789	0.21015	0.02774			-9.94
38 NET UNBILLED	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000			0.00
39 COMPANY USE	0.28311	0.35034	(0.0672)	0.28363	0.29845	-0.01482			10.53
40 TOTAL COST OF THERMS SOLD	0.08222	0.08222	0.00000	0.08222	0.24015	-0.15793			-8.87
41 TRUE-UP	0.43703	0.34533	0.09170	0.34776	0.22247	0.12529			0.00
42 TOTAL COST OF GAS	1.00376	1.00376	0.00000	1.00376	0.32247	0.68129			7.84
43 REVENUE TAX FACTOR	0.43664	0.34663	0.09001	0.43664	0.34663	0.09001			0.00
44 PGA FACTOR ADJUSTED FOR TAXE (42+43)	0.43664	0.34663	0.09001	0.43664	0.34663	0.09001			0.00
45 PGA FACTOR ROUNDED TO NEAREST 001	0.43664	0.34663	0.09001	0.43664	0.34663	0.09001			0.00

LESS END-USE CONTRACT
THERMS PURCHASED
Billing Determinants Only
Billing Determinants Only
Community
Community
Billing Determinants Only
Community
LESS END-USE CONTRACT
COMMUNITY PIPELINE
COMMUNITY PIPELINE
TOTAL COST OF PURCHASES
NET UNBILLED
COMPANY USE
TOTAL COST OF THERMS SOLD
TOTAL COST OF GAS
REVENUE TAX FACTOR
PGA FACTOR ADJUSTED FOR TAXE (42+43)
PGA FACTOR ROUNDED TO NEAREST 001

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

FOR THE PERIOD OF: APRIL 94 Through MARCH 95
CURRENT MONTH: DECEMBER 1994

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	4,425,040	32,567	0.00730
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment	(7,710)	(55)	0.00717
4 Commodity Adjustments (Billed to End Users)	(1,373,210)	(10,085)	
5 Commodity Adjustments Billed to End Users (Take/Pay Billed to End Users)			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	3,044,120	21,826	0.00717
SWING SERVICE			
9 Swing Service - Scheduled			
10 Alert Day Volumes - FGT	200,000	34,400	0.17200
11 Operational Flow Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed to Others			
13 Other			
14 Other			
15			
16 TOTAL SWING SERVICE	200,000	34,400	0.17200
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS	2,916,600	483,628	0.16582
18 Commodity Other - Scheduled ITS N/A			
19 Incubance Cashout - FGT	0	0	
20 Incubance Cashout - Other Shippers	62,500	11718.75	0.18750
21 Incubance Cashout - Transporting Customers	7,760	1,253	0.16100
22 Commodity Adjustments Oil/Gas Sales Gas	31,560	9,089	0.28800
23 MISC (CHG USAGE)	(1,199)	(416)	0.34657
24 TOTAL COMMODITY (Other)	3,017,241	505,273	0.16748
DEMAND			
25 Demand (Pipeline) Encumbrment			
26 Less Relinquished to End-Users	7,697,300	333,370	0.04331
27 Less Relinquished Off System	(2,364,700)	(102,415)	0.04331
28 Less Demand Billed to Others	(1,426,570)	(61,785)	0.04331
29 Other Oil/Gas Sales Gas	232,500	32,550	0.14000
30 Other Supply Contract Demand Charge	3,346,200	16,731	0.00500
31 Other Tenn Gas Mkt-Reservation			
32 TOTAL DEMAND	7,484,730	218,451	0.02919
OTHER			
33 Revenue Shering - FGT			
34 Peak Shaving		(1,847)	
35 Other (One-Time Take or Pay Charge)			
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER	0	(1,847)	

CALLULATION OF TRUE-UP AND INTEREST PROVISION

REVISID SCHEURE A.2
REVISED #104/94)

	APRIL 84		THROUGH		MARCH 85		PERIOD TO DATE	
	CURRENT MONTH: DECEMBER 1984		REV FLEX ESTIMATE		DIFFERENCE		REV FLEX ESTIMATE	
	ACTUAL	ESTIMATE	AMOUNT	%	AMOUNT	%	AMOUNT	%
TRUE UP CALCULATION								
1 PURCHASED GAS COST	503,428	273,700	(229,728)	-0.83834	2,258,541	2,026,815	-229,728	-0.11343
2 TRANSPORTATION COST (A) LINES 11 - LINES 4 & 6)	285,435	298,897	13,463	0.045041	1,811,095	1,824,557	13,462	0.002088
3 TOTAL	788,863	572,597	(216,266)	-0.37718	3,867,838	3,651,372	(216,266)	-0.059228
4 FUEL REVENUES	787,511	1,035,155	287,644	0.258554	5,102,619	5,370,283	267,664	0.0488382
(NET OF REVENUE TAX)								
5 TRUE-UP COLLECTED OR REFUNDED	(180,044)	(180,044)	0	0	(1,710,388)	(1,710,388)	0	0
6 FUEL REVENUE APPLICABLE TO PERIOD	577,467	845,111	267,644	0.318887	3,392,233	3,659,887	267,644	0.0731294
LINE 4 (+ or - LINE 5)								
7 TRUE-UP PROVISION - THIS PERIOD	(211,382)	272,514	483,907	1.775718	(478,413)	8,485	483,900	56.983881
LINE 6 - LINE 3)								
8 INTEREST PROVISION THIS PERIOD (21)	1,262	2,441	1,179	0.482891	4,531	5,710	0	0
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	269,773	269,773	0	0	(889,826)	(889,826)	0	0
9a PGA AUDIT ADJ (DETAIL ATTACHED)								
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 8)	205,287	205,287	0	0	205,287	205,287	0	0
10a FLEX RATE REFUND (if applicable)								
11 TOTAL ESTIMATED ACTUAL TRUE-UP (7 + 8 + 9 + 10 + 10a)	454,973	940,059	485,086	0.816017	454,973	940,059	485,086	0.5180185
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (8)	289,773	289,773	0	0	0	0	0	0
13 ENDING TRUE-UP BEFORE INTEREST (12 + 7.5)	248,434	732,331	483,907	0.660777	0	0	0	0
14 TOTAL (12 + 13)	518,197	1,002,104	483,907	0.482891	0	0	0	0
15 AVERAGE (50% OF 14)	259,098	501,052	241,954	0.482891	0	0	0	0
16 INTEREST RATE - FIRST DAY OF MONTH	0.05660	0.05660	0	0	0	0	0	0
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.06030	0.06030	0	0	0	0	0	0
18 TOTAL (16 + 17)	0.11690	0.11690	0	0	0	0	0	0
19 AVERAGE (50% OF 18)	0.05845	0.05845	0	0	0	0	0	0
20 MONTHLY AVERAGE (19/12 Months)	0.00487	0.00487	0	0	0	0	0	0
21 INTEREST PROVISION (15x20)	1282	2441	1178.518	0.482891	0	0	0	0

Not add to line 4
If line 5 is a reduction () subtract from line 4

TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE Through										
ACTUAL FOR THE PERIOD OF PRESENT MONTH, DECEMBER 94					MARCH 95					
DATE	PURCHASED FROM	PURCHASED FOR	SCM TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST			TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE	DEMAND COST	
DEC 94	FGT	ARIZONA	FTS		587,300	587,300	1,489	24,570	2,596	5 05
	FGT	STONE	FTS		368,230	368,230	954	15,348	1,986	5 05
	FGT	FRANKLIN	FTS		271,000	271,000	702	11,737	1,241	5 05
	FGT	MID FLORIDA	FTS		181,040	181,040	489	7,641	829	5 05
	TENN GAS	SYS SUPPLY	FTS	3,050,408		3,116,600	7,901	132,113	13,971	22 03
	CITRUS	SYS BALANCING	FTS	82,500		82,500	11,719			18 75
	END USERS	SYS BALANCING	FTS	7,815		7,780	20	330	35	21 50
TOTAL				3,120,621	1,387,570	4,574,450	11,514	192,538	20,381	16 26

COMPANY WEST FLORIDA NATURAL GAS CO
 SCHEDULE A-3
 (REVISED 8/19/93)

COMPANY: WEST FLORIDA NATURAL GAS CO. TRANSPORTATION SYSTEM SUPPLY SCHEDULE A-4 (REVISED 8/19/93)

FOR THE PERIOD OF: APRIL 94 Through MARCH 95

MONTH: DECEMBER 94

(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 IG&EUF
TENN GAS MKT	ZONE 1 POOL	4,168	4,094	128,913	126,176	1.61	1.64
TENN GAS MKT	ZONE 2 POOL	1,790	1,762	56,479	64,301	1.67	1.71
TENN GAS MKT	ZONE 3 POOL	3,460	3,387	107,268	104,990	1.71	1.75
TENN GAS MKT	SWING GAS	N/A	N/A	20,000	18,576	1.72	1.76
CITRUS	BOOKOUT BALANCING	N/A	N/A	6,250	6,250	1.88	1.88
VARIOUS	END-USER BUYBACK	N/A	N/A	778	761	1.61	1.65
TOTAL				318,688	312,062	1.67	1.70
				WEIGHTED AVERAGE			

NOTE: PIPELINE TRANSPORTATION CHARGES ARE NOT INCLUDED

FOR THE PERIOD OF: APRIL 94 Through MARCH 95

	CURRENT MONTH: DECEMBER 1994		PERIOD TO DATE		DIFFERENCE	%
	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE		
THERM SALES (FIRM)						
RESIDENTIAL	660,982	580,180	(80,802)	4,063,321	(80,802)	-0.0195
COMMERCIAL	850,186	706,961	(143,225)	6,652,796	(143,225)	-0.02107
COMMERCIAL LARGE VOL. 1	341,029	208,173	(132,856)	1,765,286	(132,856)	-0.07159
INDUSTRIAL	68,873	70,383	1,510	684,957	1,510	0.002209
TRANSPORTATION	1,934,606	1,611,010	(423,596)	12,317,408	(423,596)	-0.03325
TOTAL FIRM	3,855,676	3,074,207	(781,468)	26,255,245	(781,468)	-0.02976
THERM SALES (INTERRUPTIBLE)						
SMALL INTERRUPTIBLE	302,888	77,222	(225,666)	1,536,980	(225,666)	-0.14692
LARGE INTERRUPTIBLE	302,888	77,222	(225,666)	1,536,980	(225,666)	-0.14692
TOTAL THERM SALES	4,158,563	3,151,429	(1,007,134)	27,791,225	(1,007,134)	-0.03624
NUMBER OF CUSTOMERS (FIRM)						
RESIDENTIAL	26,478	24,975	(601)	26,522	(601)	-0.0229
COMMERCIAL	2,052	1,984	(68)	2,119	(68)	-0.02549
COMMERCIAL LARGE VOL. 1	8	8	0	9	0	0.038961
COMMERCIAL LARGE VOL. 2	0	0	0	0	0	0
INDUSTRIAL	3	3	0	3	0	0.130435
TRANSPORTATION	6	6	0	6	0	0.06
TOTAL FIRM	27,545	26,977	(568)	27,657	(637)	-0.02304
NUMBER OF CUSTOMERS (INTERRUPTIBLE)						
SMALL INTERRUPTIBLE	0	0	0	0	0	0
LARGE INTERRUPTIBLE	3	3	0	2	1	0.35000
TOTAL INTERRUPTIBLE	3	3	0	2	1	0.35000
TOTAL CUSTOMERS	27,548	26,980	(568)	27,659	(637)	(0.02301)
THERM USE PER CUSTOMER						
RESIDENTIAL	26	23.2	(3)	162	1	0.00348
COMMERCIAL	414	356.3	(68)	3,208	16	0.00453
COMMERCIAL LARGE VOL. 1	42,629	22,852.5	(19,776)	220,985	(23,514)	(0.10641)
COMMERCIAL LARGE VOL. 2	0	0	0	0	0	0
TRANSPORTATION	322,434	261,835	(70,599)	2,293,381	(201,745)	(0.08797)
INTERRUPTIBLE	100,863	25,741	(75,222)	691,191	(254,420)	(0.36809)
LARGE INTERRUPTIBLE	0	0	0	0	0	0

WEST FLORIDA NATURAL GAS CO. ACTUAL FOR THE PERIOD OF APRIL 84 THROUGH MARCH 85 SCHEDULE A & (REVISED 8/19/83)

LOCAL	APR 84	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED	1.0414	1.0414	1.0403	1.0355	1.0422	1.0351	1.0337	1.0323	1.0333	0	0	0
THEMS PURCHASED - AVERAGE BTU CONTENT												
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	0	0	0
* DELIVERY PRESSURE OF GAS SOLD psia												
% DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	0	0	0
PRESSURE CORRECTION FACTOR (psi) psia	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	#DIV/0!	#DIV/0!	#DIV/0!
3 BILLING FACTOR	1.058	1.058	1.058	1.053	1.080	1.053	1.051	1.050	1.051	#DIV/0!	#DIV/0!	#DIV/0!
BTU CONTENT * PRESSURE CORRECTION FACTOR												

PANAMA CITY	APR 84	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED	1.0414	1.0414	1.0403	1.0355	1.0422	1.0351	1.0337	1.0323	1.0333	0	0	0
THEMS PURCHASED - AVERAGE BTU CONTENT												
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09	0	0	0
* DELIVERY PRESSURE OF GAS SOLD psia												
% DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	0	0	0
PRESSURE CORRECTION FACTOR (psi) psia	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	#DIV/0!	#DIV/0!	#DIV/0!
3 BILLING FACTOR	1.087	1.087	1.088	1.081	1.088	1.080	1.059	1.058	1.052	#DIV/0!	#DIV/0!	#DIV/0!
BTU CONTENT * PRESSURE CORRECTION FACTOR												

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COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR ESTIMATED FOR THE PERIOD OF	CURRENT MONTH		THROUGH		PERIOD TO DATE		DIFFERENCE AMOUNT	%
	APRIL 84		MARCH 85		APRIL 84			
	ACTUAL	REVISED ESTIMATE	ACTUAL	REVISED ESTIMATE	ACTUAL	REVISED ESTIMATE		
COST OF GAS PURCHASED								
1 COMMODITY PURCHASE	27,718	32,343	4,978	22,37	143,208	137,863	5,345	3.80
2 NO NOTICE SERVICE	10,747	10,747	0	0	48,031	48,031	0	0.00
3 SWING SERVICE	134,847	134,847	0	0	178,484	178,484	0	0.00
4 COMMODITY OTHER	6,203,976	6,333,884	(127,908)	(8,811)	3,378,082	3,386,811	(8,729)	(0.26)
5 DEMAND (Net Includes (1) Lines & S)	230,776	208,309	22,467	(22,467)	1,054,128	1,022,518	31,610	3.10
6 OTHER PGA REFUND & ONLY Revenue Sharing FCT	(12,502)	0	(12,502)	0	(804,323)	(808,874)	4,551	(0.56)
LESS END USE CONTRACTS								
7 COMMODITY PAYMENT	0	0	0	0	0	0	0	0.00
8 DEMAND	0	0	0	0	0	0	0	0.00
9	0	0	0	0	0	0	0	0.00
10 Second Year Month Purchase Adj. (OPTIONAL) (1 - 2 - 3 - 4 - 5 - 6 - 7 - 8 - 9)	0	0	0	0	0	0	0	0.00
11 TOTAL COST	831,972	874,883	(42,911)	(42,911)	4,788,009	4,306,388	481,621	11.21
12 NET UNBILLED	0	0	0	0	0	0	0	0.00
13 COMPANY USE	314	874	(560)	(560)	6,542	6,542	0	0.00
14 TOTAL INTRAL SALES (Net of Revenue Tied)	1,087,429	1,100,009	(12,580)	(12,580)	6,170,649	6,502,927	(332,278)	(5.41)
THESE PURCHASED								
16 COMMODITY PAYMENT	3,798,210	3,102,230	695,980	22,37	18,008,780	18,274,121	(265,341)	(1.46)
18 NO NOTICE SERVICE	1,860,000	1,860,000	0	0	7,096,000	7,096,000	0	0.00
17 SWING SERVICE	778,860	778,860	0	0	1,010,100	1,010,100	0	0.00
19 COMMODITY OTHER	3,242,898	3,102,230	140,668	7,76	18,387,242	18,116,179	271,063	1.50
20 DEMAND	7,788,280	6,698,000	1,090,280	17,22	56,111,760	53,058,320	3,053,440	5.74
21 OTHER	0	0	0	0	0	0	0	0.00
22	0	0	0	0	0	0	0	0.00
24 (GAS PURCHASES)	4,118,538	3,102,230	1,017,308	22,78	30,377,842	18,148,723	12,229,119	67.43
25 NET UNBILLED	1,871	2,100	(229)	(229)	12,410	18,284	(5,874)	(47.28)
26 COMPANY USE	3,488,266	3,088,120	400,146	17,88	18,085,180	18,120,328	(35,148)	(0.20)
27 (GAS PURCHASES)	0	0	0	0	0	0	0	0.00
LESS END USE CONTRACTS								
28 COMMODITY PAYMENT	0	0	0	0	0	0	0	0.00
29 NO NOTICE SERVICE	0	0	0	0	0	0	0	0.00
30 SWING SERVICE	0	0	0	0	0	0	0	0.00
31 COMMODITY OTHER	0	0	0	0	0	0	0	0.00
32 DEMAND	0	0	0	0	0	0	0	0.00
33 OTHER	0	0	0	0	0	0	0	0.00
LESS END USE CONTRACTS								
34 COMMODITY PAYMENT	0	0	0	0	0	0	0	0.00
35 DEMAND	0	0	0	0	0	0	0	0.00
36	0	0	0	0	0	0	0	0.00
37 TOTAL COST OF PURCHASES	6,007,117	6,007,117	0	0	6,007,117	6,007,117	0	0.00
38 NET UNBILLED	0	0	0	0	0	0	0	0.00
39 COMPANY USE	0	0	0	0	0	0	0	0.00
40 TOTAL COST OF INTRAL SALES	0	0	0	0	0	0	0	0.00
41 TRUE UP	0	0	0	0	0	0	0	0.00
42 TOTAL COST OF GAS	1,003,278	1,003,278	0	0	1,003,278	1,003,278	0	0.00
43 REVENUE TAX FACTOR	0.30371	0.30371	0	0	0.30371	0.30371	0	0.00
44 PGA FACTOR ADJUSTED FOR TAXES	0.28100	0.28100	0	0	0.28100	0.28100	0	0.00
45 PGA FACTOR ROUNDED TO NEAREST 001	0.281	0.281	0	0	0.281	0.281	0	0.00

LINE NO.	DESCRIPTION	CURRENT MONTH		PERIOD TO DATE		DIFFERENCE	RECOVERY FACTOR	DIFFERENCE
		ACTUAL	ESTIMATE	ACTUAL	ESTIMATE			
COST OF GAS PURCHASED								
1	COMMODITY (Pipeline)	27,219	30,083	(2,864)				
2	NO NOTICE SERVICE	10,757	10,757	0				
3	SWING SERVICE	134,847	0	134,847				
4	COMMODITY (Other)	520,875	699,182	(168,307)	(24)			
5	DEMAND	230,775	219,875	900				
6	OTHER	(7,502)	0	(7,502)				
LESS END-USE CONTRACT								
7	COMMODITY (Pipeline)	0	0	0				
8	DEMAND	0	0	0				
9		0	0	0				
10	Second Year Month Purchase Ag. (OPTIONAL)	0	0	0				
11	TOTAL COST	931,972	969,877	(37,905)	(4)			
12	NET UNBILLED	0	0	0				
13	COMPANY USE	374	1,057	(683)	(65)			
14	TOTAL THERM SALES THERMS PURCHASED	1,087,479	1,042,790	44,689	2			
LESS DEMANDS ONLY								
15	COMMODITY (Pipeline)	3,794,710	4,194,114	(399,404)	(10)			
16	NO NOTICE SERVICE	1,550,000	0	1,550,000				
17	SWING SERVICE	778,550	0	778,550				
18	COMMODITY (Other)	3,342,989	4,235,750	(892,761)	(22)			
19	DEMAND	7,789,290	7,748,490	40,800				
20	OTHER	0	0	0				
LESS END-USE CONTRACT								
21	COMMODITY (Pipeline)	0	0	0				
22	DEMAND	0	0	0				
23		0	0	0				
24	TOTAL PURCHASES	4,119,539	4,336,750	(218,211)	(5)			
25	NET UNBILLED	0	0	0				
26	COMPANY USE	1,671	3,100	(1,429)	(46)			
27	TOTAL THERM SALES THERMS PURCHASED	3,489,205	4,332,650	(843,445)	(19)			
LESS DEMANDS ONLY								
28	COMMODITY (Pipeline)	0,007,110	0,007,110	0				
29	NO NOTICE SERVICE	0,008,944	0,000,000	8,944				
30	SWING SERVICE	0,172,365	0,000,000	172,365				
31	COMMODITY (Other)	0,158,800	0,181,726	(22,926)	(15)			
32	DEMAND	0,029,970	0,029,970	0				
33	OTHER	0,000,000	0,000,000	0				
LESS END-USE CONTRACT								
34	COMMODITY Pipeline	0,000,000	0,000,000	0				
35	DEMAND	0,000,000	0,000,000	0				
36		0,000,000	0,000,000	0				
37	TOTAL COST OF PURCHASES	11,024,749	11,024,749	0				
38	NET UNBILLED	0,000,000	0,000,000	0				
39	COMPANY USE	0,000,000	0,000,000	0				
40	TOTAL COST OF THERMS SOLD	11,024,749	11,024,749	0				
41	TRUE-UP	0,000,000	0,000,000	0				
42	TOTAL COST OF GAS	11,024,749	11,024,749	0				
43	REVENUE TAX FACTOR	1,003,376	1,003,376	0				
44	PGA FACTOR ADJUSTED FOR TAXE (42x43)	0,300,732	0,300,732	0				
45	PGA FACTOR BOUNDED TO NEAREST 001	0,351,000	0,351,000	0				

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

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

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	5,310,190	36,074	0.00717
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment	(183,770)	(1,318)	0.00717
4 Commodity Adjustments (Billed to End Users)	(1,330,210)	(9,538)	0.00717
5 Commodity Adjustments (Billed to End Users) (Take/Play Billed to End Users)			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	3,796,210	27,218	0.00717
SWING SERVICE			
9 Swing Service - Scheduled			
10 1st Day Volumes - FGT	776,550	134,847	0.17365
11 Operational Flow Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed to Others			
13 Other			
14 Other			
15			
16 TOTAL SWING SERVICE	776,550	134,847	0.17365
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS	3,410,000	538,635	0.15802
18 Commodity Other - Scheduled ITS N/A			
19 Imbalance Cashout - FGT	0	0	
20 Imbalance Cashout - Other Shippers BOOKOUT	(89,400)	(12,780)	0.14295
21 Imbalance Cashout - Transporting Customers			
22 Commodity Adjustments Okaloosa Sales Gas	23,780	5,303	0.22300
23 MISC (C/MG USAGE)	(1,381)	(882)	0.34651
24 TOTAL COMMODITY (Other)	3,242,999	538,876	0.15880
DEMAND			
25 Demand (Pipeline) Enrollment	7,697,300	333,376	0.04331
26 Less Reinquished to End-Users			
27 Less Reinquished Off System	(2,176,500)	(84,264)	0.04331
28 Less Demand Billed to Others	(1,330,210)	(97,611)	0.04331
29 Other Okaloosa Gas	232,500	32,550	0.14000
30 Other Supply Contract Demand Charge	3,346,200	16,731	0.00500
31 Other Term Gas Mkt-Reservation			
32 TOTAL DEMAND	7,789,290	239,776	0.02970
OTHER			
33 Revenue Sharing - FGT		(27,537)	
34 Peak Sharing			
35 Other (One-Time Take or Pay Charge)			
36 Other Capacity Management (3 Months)		25,035	
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER	0	(2,502)	

FOR THE PERIOD OF: APRIL 94 Through MARCH 95

	CURRENT MONTH: JANUARY 1995		PERIOD TO DATE	
	ACTUAL	REVISD ESTIMATE	ACTUAL	REVISD ESTIMATE
TRUE-UP CALCULATION				
1 PURCHASED GAS COST	528,374	699,182	2,784,915	2,725,997
2 TRANSPORTATION COST (A) Line 11 - line 4 & 6)	403,599	270,695	2,014,654	1,895,352
3 TOTAL	931,972	969,877	4,799,569	4,621,349
4 FUEL REVENUES (NET OF REVENUE TAX)	1,067,429	1,042,790	6,170,048	6,413,053
5 TRUE-UP (COLLECTED) OR REFUNDED	(190,044)	(190,044)	(1,900,440)	(1,900,440)
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	877,385	852,746	4,269,608	4,512,613
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(54,587)	(117,131)	(530,001)	(108,838)
8 INTEREST PROVISION THIS PERIOD (21)	2,842	4,907	7,173	10,817
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	454,973	940,059	(989,826)	(989,826)
9a PGA ALLOT ADJ. actual with 12/94)	0	0	205,287	205,287
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	190,044	190,044	1,900,440	1,900,440
10a FLEX RATE REFUND if applicable	0	0	0	0
11 TOTAL ESTIMATE/ACTUAL TRUE-UP (7 + 8 + 9 + 10 + 10a)	593,072	1,017,878	593,070	1,017,879
INTEREST PROVISION				
12 BEGINNING TRUE-UP AND INTEREST PROVISION (8)	454,973	940,059	485,086	0.516017
13 ENDING TRUE-UP BEFORE INTEREST (12 + 7-5)	590,430	1,012,972	422,542	0.417131
14 TOTAL (12 + 13)	1,045,403	1,953,031	907,628	0.484728
15 AVERAGE (50% OF 14)	522,701	976,516	453,814	0.484728
16 INTEREST RATE - FIRST DAY OF MONTH	0.06030	0.06030	0	0
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.06100	0.06030	-0.0007	-0.01161
18 TOTAL (16 + 17)	0.12130	0.12060	-0.0007	-0.0058
19 AVERAGE (50% OF 18)	0.06065	0.06030	-0.00035	-0.0058
20 MONTHLY AVERAGE (18/12 Months)	0.00505	0.00503	-2.9E-05	-0.0059
21 INTEREST PROVISION (15+20)	2642	4907	2265.17	0.481821

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

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH: JANUARY 95

APRIL 94

Through

MARCH 95

DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
JAN 95	FGT	ARIZONA	FTS-1		567,300	567,300		1,469	24,570	2,598	5.05
	FGT	STONE	FTS-1		372,000	372,000		963	16,111	1,704	5.05
	FGT	FRANKLIN	FTS-1		232,500	232,500		602	10,670	1,065	5.05
	FGT	MID-FLORIDA	FTS-1		158,410	158,410		410	6,861	726	5.05
	TENN GAS	SYS - SUPPLY	FTS-1	4,097,631		4,186,550	673,682	10,613	177,468	18,767	21.49
	VARIOUS	SYS - BALANCING	FTS-1	(89,400)		(89,400)	(12,780)				14.30
TOTAL				4,008,231	1,330,210	5,427,360	660,902	14,058	235,080	24,860	16.97

PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
SCHEDULE A-1 SUPPORTING DETAILFOR THE PERIOD OF: APRIL 94 Through MARCH 95
CURRENT MONTH: JANUARY 1995

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	5,310,190	38,074	0.00717
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment	(183,770)	(1,318)	0.00717
4 Commodity Adjustments (Billed to End-Users)	(1,330,210)	(9,538)	0.00717
5 Commodity Adjustments Billed to End-Users (Take/Pay Billed to End-Users)			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	3,796,210	27,218	0.00717
SWING SERVICE			
9 Swing Service - Scheduled	778,550	134,847	0.17365
10 Alert Day Volumes - FGT			
11 Operational Flow Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed to Others			
13 Other			
14 Other			
15			
16 TOTAL SWING SERVICE	778,550	134,847	0.17365
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS	3,410,000	538,835	0.15802
18 Commodity Other - Scheduled ITS N/A			
19 Imbalance Cashout - FGT	0	0	
20 Imbalance Cashout - Other Shippers BOOKOUT	(89,400)	(12,780)	0.14295
21 Imbalance Cashout - Transporting Customers			
22 Commodity Adjustments Okaloosa Sales Gas	23,780	5,303	0.22300
23 MISC (CNG USAGE)	(1,391)	(482)	0.34651
24 TOTAL COMMODITY (Other)	3,342,989	530,876	0.15880
DEMAND			
25 Demand (Pipeline) Entitlement	7,697,300	333,370	0.04331
26 Less Relinquished to End-Users			
27 Less Relinquished Off System	(2,176,500)	(94,264)	0.04331
28 Less Demand Billed to Others	(1,330,210)	(57,611)	0.04331
29 Other Okaloosa Gas	232,500	32,550	0.14000
30 Other Supply Contract Demand Charge	3,346,200	16,731	0.00500
31 Other Tenn Gas Mid-Reservation			
32 TOTAL DEMAND	7,769,290	238,776	0.02970
OTHER			
33 Revenue Sharing - FGT		(27,537)	
34 Peak Shaving			
35 Other (One-Time Take or Pay Charge)			
36 Other Capacity Management (3 Months)		25,035	
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER	0	(2,502)	

COMPANY: WEST FLORIDA NATURAL GAS CO.		THERM SALES AND CUSTOMER DATA				SCHEDULE A 5 (REVISED 8/19/93)		
FOR THE PERIOD OF:		APRIL 94 Through		MARCH 95				
CURRENT MONTH: JANUARY 1995		PERIOD TO DATE		PERIOD TO DATE		PERIOD TO DATE		
THERM SALES (FIRM)	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE %	
			AMOUNT	%	ACTUAL	ESTIMATE		AMOUNT
RESIDENTIAL	1,642,770	900,000	(642,770)	(0.41663)	1,686,893	4,963,321	(723,572)	-0.12724
COMMERCIAL	1,197,167	950,000	(247,167)	(0.20648)	1,993,197	7,602,795	(390,392)	-0.04884
COMMERCIAL LARGE VOL. 1	420,267	348,000	(76,267)	(0.17908)	2,310,919	2,100,298	(210,621)	-0.08114
INDUSTRIAL	87,482	116,460	28,998	0.33159	770,899	801,407	30,508	0.038675
TRANSPORTATION	1,447,030	1,413,560	(33,480)	(0.02314)	14,188,033	13,730,968	(457,075)	-0.03222
TOTAL FIRM	4,694,666	3,725,000	(969,666)	(0.20856)	30,949,931	29,198,777	(1,751,154)	-0.06558
THERM SALES (INTERRUPTIBLE)								
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	#DIV/0!
LARGE INTERRUPTIBLE	241,608	250,000	8,391	0.03473	1,777,569	1,560,314	(217,275)	-0.12223
TOTAL INTERRUPTIBLE	241,608	250,000	8,391	0.03473	1,777,569	1,560,314	(217,275)	-0.12223
TOTAL THERM SALES	4,926,298	3,975,000	(951,298)	(0.19474)	32,727,520	30,759,091	(1,968,429)	-0.06015
NUMBER OF CUSTOMERS (FIRM)								
RESIDENTIAL	25,997	25,433	(564)	(0.01981)	26,568	26,044	(524)	-0.02053
COMMERCIAL	2,095	2,060	(35)	(0.01199)	2,115	2,076	(39)	-0.01857
COMMERCIAL LARGE VOL. 1	9	9	0	(0.11111)	9	9	0	0.023255
COMMERCIAL LARGE VOL. 2	0	0	0	0.00000	0	0	0	#DIV/0!
INDUSTRIAL	2	2	0	0.00000	3	3	0	0.12
TRANSPORTATION	6	6	0	0.00000	6	6	0	0.063571
TOTAL FIRM	28,099	27,558	(541)	(0.01928)	27,701	27,138	(563)	-0.02035
NUMBER OF CUSTOMERS (INTERRUPTIBLE)								
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	#DIV/0!
LARGE INTERRUPTIBLE	4	3	(1)	(0.25000)	2	3	1	0.25000
TOTAL INTERRUPTIBLE	4	3	(1)	(0.25000)	2	3	1	0.25000
TOTAL CUSTOMERS	28,103	27,561	(542)	(0.01928)	27,704	27,141	(563)	(0.02032)
THERM USE PER CUSTOMER								
RESIDENTIAL	69	35.3	(24)	(0.40484)	222	198	(24)	(0.10894)
COMMERCIAL	574	461.2	(113)	(0.19683)	3,779	3,663	(116)	(0.03074)
COMMERCIAL LARGE VOL. 1	46,696	43,125.0	(3,571)	(0.07648)	268,712	238,670	(30,042)	(0.11180)
COMMERCIAL LARGE VOL. 2	0	0	0	0.00000	0	0	0	#DIV/0!
TRANSPORTATION	241,172	235,692	(5,480)	(0.02314)	2,533,577	2,327,281	(206,296)	(0.08142)
INTERRUPTIBLE	60,402	83,333	22,931	0.37664	740,662	520,106	(220,557)	(0.29778)
LARGE INTERRUPTIBLE	0	0	0	#DIV/0!	0	0	0	#DIV/0!

SCHEDULE A-8 (REVISED 8/18/93)												
CONVERSION FACTOR CALCULATION												
ACTUAL FOR THE PERIOD OF: APRIL 94 through MARCH 95												
LOCAL	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED = AVERAGE BTU CONTENT												
CCF PURCHASED												
	1.0414	1.0414	1.0403	1.0355	1.0422	1.0351	1.0327	1.0323	1.0333	1.0332	0	0
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia												
	14.88	14.88	14.88	14.88	14.88	14.88	14.88	14.88	14.88	14.88	0	0
b. DELIVERY PRESSURE OF GAS PURCHASED psia												
	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	0	0
PRESSURE CORRECTION FACTOR (Pa) psia												
	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	ERR	ERR
3 BILLING FACTOR												
BTU CONTENT * PRESSURE CORRECTION FACTOR												
	1.058	1.058	1.058	1.053	1.060	1.053	1.051	1.050	1.051	1.051	ERR	ERR
PANAMA CITY												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED = AVERAGE BTU CONTENT												
CCF PURCHASED												
	1.0414	1.0414	1.0403	1.0355	1.0422	1.0351	1.0327	1.0323	1.0333	1.0332	0	0
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia												
	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09	0	0
b. DELIVERY PRESSURE OF GAS PURCHASED psia												
	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	0	0
PRESSURE CORRECTION FACTOR (Pa) psia												
	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	ERR	ERR
3 BILLING FACTOR												
BTU CONTENT * PRESSURE CORRECTION FACTOR												
	1.067	1.067	1.066	1.061	1.068	1.060	1.058	1.058	1.058	1.058	ERR	ERR

WEST FLORIDA NATURAL GAS CO.
 SCHEDULE A 17A
 REVISED 06/93

COMPARISON OF ACTUAL VERSUS FLEX ESTIMATE
 OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
 ESTIMATED FOR THE PERIOD OF
 CURRENT MONTH: FEBRUARY 1988 THROUGH MARCH 88
 APRIL 88

COMMODITY	ACTUAL		FLEX REV ESTIMATE		DIFFERENCE		PERIOD TO DATE	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY Payment	21,348	26.783	16,437	20.28	4,911	17.722	177,222	7.18
2 NO NOTICE SERVICE	8,801	8.801	0	0.00	8,801	44.076	10767	23.84
3 SWING SERVICE	121,824	121.824	121,824	0	0	8,237	90771	3147.88
4 COMMODITY OTHER	414,128	858.042	1183,814	12.11	-769,686	2,812,868	-12,848	3.08
5 DEMAND	216,446	208.870	8,826	3	207,620	1,810,280	4,718	2.44
6 OTHER	118,804	0	118,804	0	0	1822,227	1822,227	0.00
LESS END USE CONTRACT								
7 COMMODITY Payment	0	0	0	0	0	0	0	0.00
8 DEMAND	0	0	0	0	0	0	0	0.00
9	0	0	0	0	0	0	0	0.00
10 Second Price Month Purchase Adj. OPTIONAL	0	0	0	0	0	0	0	0.00
11 TOTAL COST	11-2-3-4-5-6-10-17-8-9	840,848	890,206	110	-49,358	6,481,808	68161	1.80
12 NET UNBILLED	780,360	0	0	0	780,360	0	0	0.00
13 COMPANY USE	487	0	432	0	55	0	0	0.00
14 TOTAL THEMIS SALES	1,028,421	1,028,421	1,371,638	131	-343,217	6,820	-1616	-0.22
THEMIS PURCHASED								
15 COMMODITY Payment	2,880,803	2,740,009	178,794	0.02	1,090,715	22,471,634	-415,181	-1.86
16 NO NOTICE SERVICE	880,000	0	880,000	0	0	0	0	0.00
17 SWING SERVICE	872,370	0	872,370	0	0	0	0	0.00
18 COMMODITY OTHER	2,831,869	2,747,802	84,067	0.00	84,067	33,560	144920	4814.81
19 DEMAND	7,486,540	8,284,802	798,262	12.20	-798,262	22,280,891	-82081	-4.22
20 OTHER	0	0	0	0	0	66,483,832	-2816312	-4.46
LESS END USE CONTRACT								
21 COMMODITY Payment	0	0	0	0	0	0	0	0.00
22 DEMAND	0	0	0	0	0	0	0	0.00
23	0	0	0	0	0	0	0	0.00
24 TOTAL PURCHASES	2,880,803	2,747,802	1,864,171	0.02	1,016,631	22,314,612	688969	2.86
25 COMPANY USE	2,880,803	2,100	880,703	0.00	2,000,100	0	0	0.00
26 NET UNBILLED	3,293,206	3,175,802	117,404	0.00	1,174,040	22,288	-2689	-0.00
27 TOTAL THEMIS SALES	4,321,627	4,321,627	3,249,242	0.02	1,072,385	22,288,218	-2689	-0.00
CENTRE PER THEMIS								
28 COMMODITY Payment	0.00712	0.00718	0.00006	0.02	0.00006	0.00782	0.00	-0.44
29 NO NOTICE SERVICE	0.00684	0.00000	0.00684	0.00	0.00000	0.01137	0.00	-0.86
30 SWING SERVICE	0.18974	0.00000	0.18974	0.00	0.00000	0.21922	-0.10	-28.23
31 COMMODITY OTHER	0.14128	0.18818	-0.04690	111.20	0.14128	0.18867	0.00000	1.18
32 DEMAND	0.02088	0.02918	0.00830	14.88	0.00830	0.02927	0.00	2.11
33 OTHER	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00	0.00
LESS END USE CONTRACT								
34 COMMODITY Payment	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00	0.00
35 DEMAND	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00	0.00
36	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00	0.00
37 TOTAL COST OF PURCHASES	0.21101	0.23232	-0.02131	8.87	-0.02131	0.33427	-1.03	1.84
38 COMPANY USE	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00	0.00
39 NET UNBILLED	0.21101	0.23232	-0.02131	127.81	-0.02131	0.30888	-0.04	10.83
40 TOTAL COST OF THEMIS SALES	0.21101	0.23232	-0.02131	0.00	0.00000	0.32427	0.02	0.00
41 TIME UP	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00	0.00
42 TOTAL COST OF GAS	0.21101	0.23232	-0.02131	0.00	0.00000	0.32427	0.02	7.86
43 REVENUE TAX FACTOR	1.00374	1.00374	0.00000	0.00	0.00000	1.00374	0.00	0.00
44 PCA FACTOR ADJUSTED FOR TAXES	0.20746	0.20746	0.00000	0.00	0.00000	0.21778	0.02	7.86
45 PCA FACTOR ROUNDED TO NEAREST 001	0.20800	0.20700	0.00100	0.22	0.00100	0.21800	0.02	1.86

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

FOR THE PERIOD OF: APRIL 94 Through MARCH 96
 CURRENT MONTH: FEBRUARY 1996

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	4,526,160	32,453	0.00717
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment	(353,500)	(2,535)	0.00717
4 Commodity Adjustments (Billed to End-Users)	(1,191,840)	(8,546)	0.00717
5 Commodity Adjustments Credit Adj (No Notice Jan 95)	(227)	(16)	0.07167
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	2,980,583	21,356	0.00717
9 SWING SERVICE			
10 Swing Service - Scheduled			
11 Alert Day Volumes - FGT	872,370	121,524	0.18074
12 Operational Flow Order Volumes - FGT			
13 Less Alert Day Volumes Direct Billed to Others			
14 Other			
15			
16 TOTAL SWING SERVICE	872,370	121,524	0.18074
17 COMMODITY OTHER			
18 Commodity Other - Scheduled FTS	2,895,940	405,027	0.13986
19 Commodity Other - Scheduled ITS N/A			
20 Imbalance Cashout - FGT	0	0	
21 Imbalance Cashout - Other Shippers BOOKOUT	7,530	2,559	0.33986
22 Imbalance Cashout - Transporting Customers	1,450	194	0.13400
23 Commodity Adjustments Okaloosa Sales Gas	27,320	6,911	0.24200
24 MISC (CHG USAGE)	(1,181)	(264)	0.22354
25 TOTAL COMMODITY (Other)	2,931,059	414,128	0.14129
DEMAND			
26 Demand (Pipeline) Entitlement			
27 Less Relinquished to End-Users	6,952,400	301,108	0.04331
28 Less Relinquished Off System	(1,834,000)	(79,431)	0.04331
29 Less Demand Billed to Others	(1,209,040)	(52,394)	0.04331
30 Other Okaloosa Gas	210,000	29,400	0.14000
31 Other Supply Contract Demand Charge	3,346,200	16,731	0.00500
32 Other Tenn Gas Mkt-Reservation			
33 TOTAL DEMAND	7,465,560	215,445	0.02886
OTHER			
34 Revenue Sharing - FGT			
35 Peak Shaving			
36 Other (One-Time Take or Pay Charge)		(18,904)	
37 Other Capacity Management (3 Months)			
38 Other			
39 Other			
40 TOTAL OTHER	0	(18,904)	

TRUE-UP CALCULATION	APRIL 84		FEBRUARY 1985		MARCH 85		PERIOD TO DATE		
	ACTUAL	REVISED ESTIMATE	DIFFERENCE	AMOUNT	%	ACTUAL	REVISED ESTIMATE	DIFFERENCE	
								AMOUNT %	
1 PURCHASED GAS COST	395,224	598,042	202,818	0.338137		3,180,139	3,324,039	143,900	0.0432907
2 TRANSPORTATION COST (A) LINE 11 - LINE 4 & 6)	305,126	242,514	(122,812)	-0.50559		2,379,820	2,137,766	(242,054)	-0.113228
3 TOTAL	760,350	840,556	80,206	0.09542		5,559,959	5,461,805	(98,154)	-0.017971
4 FUEL REVENUES	1,038,421	1,000,010	27,589	0.025881		7,208,469	7,479,083	270,594	0.0301802
(NET OF REVENUE TAX)									
5 TRUE-UP (COLLECTED OR REFUNDED)	(190,044)	(190,044)	0	0		(2,090,484)	(2,090,484)	0	0
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	848,377	875,868	27,589	0.031490		5,117,985	5,388,579	270,594	0.0502162
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	88,028	35,410	(52,618)	-1.48591		(441,974)	(73,226)	368,748	-5.035752
8 INTEREST PROVISION-THIS PERIOD (21)	2,708	5,681	1,875	0.347833		10,879	18,288	0	0
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	593,072	1,017,879	424,807	0.417345		(889,820)	(889,820)	0	0
9a PGA ADJUST ADJ (Detail with 12/84)	0	0	0	0		205,287	205,287	0	0
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	190,044	190,044	0	0		2,090,484	2,090,484	0	0
10a FLEX RATE REFUND (if applicable)	0	0	0	0		0	0	0	0
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7 + 8 + 9 + 10 + 10a)	874,848	1,248,014	374,166	0.289589		874,848	1,248,014	374,166	0.2895891
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	593,072	1,017,879	424,807	0.417345					
13 ENDING TRUE-UP BEFORE INTEREST (12 + 7-5)	871,142	1,243,333	372,191	0.289349					
14 TOTAL (12 + 13)	1,464,214	2,281,212	788,898	0.352485					
15 AVERAGE (50% OF 14)	732,107	1,130,606	398,488	0.352485					
16 INTEREST RATE - FIRST DAY OF MONTH	0.08100	0.08030	-0.0007	-0.01151					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.08050	0.08030	-0.0002	-0.00332					
18 TOTAL (16 + 17)	0.12150	0.12000	-0.0009	-0.00746					
19 AVERAGE (50% OF 18)	0.08075	0.08030	-0.00045	-0.00746					
20 MONTHLY AVERAGE (19/12 Months)	0.00506	0.00503	-3.8E-05	-0.00746					
21 INTEREST PROVISION (15x20)	3708	5681	1975.003	0.347833					

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

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

SCHEDULE A-3
(REVISED 8/19/92)

APRIL 94 Through MARCH 95

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH: FEBRUARY 1995

DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACACOR/FUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
1 FEB 95	FGT	ARIZONA	FTS-1		512,400	512,400	1,227	22,192	2,347	5.05	
	FGT	STONE	FTS-1		338,000	338,000	870	14,952	1,539	5.05	
	FGT	FRANKLIN	FTS-1		220,800	220,800	572	9,583	1,011	5.05	
	FGT	MID FLORIDA	FTS-1		122,840	122,840	318	5,312	582	5.05	
	TENN GAS	SYS SUPPLY	FTS-1	2,834,433		2,895,940	7,341	122,759	12,982	19.34	
	TENN GAS	SWING SUPPLY	FTS-1	958,089		872,270	1,704	28,502	3,014	23.51	
	END USERS	BALANCING	FTS-1	1,419		1,450	4	81	8	18.72	
	BOOKOUT	BALANCING	PURCHASE	148,050		148,050				18.11	
	BOOKOUT	BALANCING	CREDITS	(140,520)		(140,520)				15.15	
TOTAL				3,503,471	1,181,840	4,789,130	529,304	20,941	21,481	15.80	

(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+EF)
TENN GAS MKT	ZONE 1 POOL	3,676	3,499	100,102	97,976	1.34	1.37
TENN GAS MKT	ZONE 2 POOL	3,910	3,827	109,470	107,146	1.40	1.43
TENN GAS MKT	ZONE 3 POOL	2,863	2,797	80,032	78,322	1.47	1.50
TENN GAS MKT	SWING GAS	2,401	2,360	67,237	66,809	1.81	1.86
CENTRAL FLORIDA GAS	BOOK-OUT PURCHASES	VARIABLE	VARIABLE	14,806	14,806	1.81	1.61
NGCH/CITRUS	BOOK-OUT CREDITS	VARIABLE	VARIABLE	(14,062)	(14,062)	(1.62)	(1.62)
MUNROE REGIONAL MED. CENTER	END-USER CASH-OUT	VARIABLE	VARIABLE	146	142	1.34	1.37
TOTAL				367,728	360,147	1.48	1.61
				WEIGHTED AVERAGE			

NOTE: PIPELINE TRANSPORTATION CHARGES ARE NOT INCLUDED

HEAT SALES AND CUSTOMER DATA

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

FOR THE PERIOD OF: APRIL 94 Through MARCH 95

	CURRENT MONTH: FEBRUARY 1995		PERIOD TO DATE		DIFFERENCE	AMOUNT	%	DIFFERENCE	AMOUNT	%
	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE						
HEAT SALES (FIRM)										
RESIDENTIAL	1,668,826	920,000	(748,826)	(0.44871)	7,365,718	6,883,321	(1,472,397)	0.20017		
COMMERCIAL	1,108,197	926,000	(182,197)	(0.16531)	9,101,384	8,527,795	(573,589)	-0.06302		
COMMERCIAL LARGE VOL. 1	387,416	360,000	(17,416)	(0.04740)	2,678,334	2,460,296	(218,038)	-0.08514		
INDUSTRIAL	71,768	142,600	70,842	0.98733	842,667	944,007	101,360	0.120274		
TRANSPORTATION	1,301,772	1,277,400	(24,372)	(0.01872)	16,489,805	15,008,358	(481,447)	-0.03108		
TOTAL FIRM	4,617,967	3,616,000	(1,001,967)	(0.19986)	35,467,898	32,813,777	(2,654,121)	-0.07483		
HEAT SALES (INTERRUPTIBLE)										
SMALL INTERRUPTIBLE	177,006	186,000	17,996	0.00000	1,964,694	1,765,314	(199,280)	-0.10196		
LARGE INTERRUPTIBLE	177,006	186,000	17,996	0.00000	1,964,694	1,765,314	(199,280)	-0.10196		
TOTAL INTERRUPTIBLE	4,694,972	3,810,000	(884,972)	(0.18849)	37,422,492	34,669,091	(2,853,401)	-0.07625		
NUMBER OF CUSTOMERS (FIRM)										
RESIDENTIAL	26,184	26,480	(714)	(0.02726)	26,326	26,614	(112)	-0.00437		
COMMERCIAL	2,133	2,066	(78)	(0.03657)	2,117	2,108	(9)	-0.00442		
COMMERCIAL LARGE VOL. 1	11	8	(3)	(0.27273)	9	9	0	-0.01031		
COMMERCIAL LARGE VOL. 2	0	0	0	0.00000	0	0	0	0.00000		
INDUSTRIAL	3	2	(1)	(0.33333)	3	3	0	0.071429		
TRANSPORTATION	6	6	0	0.00000	6	6	0	0.064516		
TOTAL FIRM	28,347	27,651	(796)	(0.02808)	27,760	27,639	(121)	-0.00435		
NUMBER OF CUSTOMERS (INTERRUPTIBLE)										
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	0.00000		
LARGE INTERRUPTIBLE	4	3	(1)	(0.25000)	3	2	(1)	(0.10714)		
TOTAL INTERRUPTIBLE	4	3	(1)	(0.25000)	3	2	(1)	(0.10714)		
TOTAL CUSTOMERS	28,361	27,654	(797)	(0.02811)	27,762	27,641	(121)	(0.00436)		
THERM USE PER CUSTOMER										
RESIDENTIAL	64	36.1	(28)	(0.43327)	287	231	(56)	(0.19666)		
COMMERCIAL	620	450.1	(69)	(0.13363)	4,299	4,046	(253)	(0.06886)		
COMMERCIAL LARGE VOL. 1	33,401	43,760.0	10,349	0.30983	303,729	280,763	(22,966)	(0.07561)		
COMMERCIAL LARGE VOL. 2	0	0	0	0.00000	0	0	0	0.00000		
TRANSPORTATION	216,862	212,900	(4,062)	(0.01872)	2,748,191	2,501,393	(246,798)	(0.08980)		
INTERRUPTIBLE	44,251	66,000	20,749	0.46889	767,876	772,338	4,462	0.00581		
LARGE INTERRUPTIBLE	0	0	0	0.00000	0	0	0	0.00000		

CONVERSION FACTOR CALCULATION												
ACTUAL FOR THE PERIOD OF APRIL 84 THROUGH MARCH 85												
DEAL	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
TERMS PURCHASED	1.0414	1.0414	1.0403	1.0355	1.0422	1.0351	1.0337	1.0323	1.0333	1.0332	1.0319	0
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	0
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	0
PRESSURE CORRECTION FACTOR (mbh) psia	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	#DIV/0!
3 BILLING FACTOR												
BTU CONTENT * PRESSURE CORRECTION FACTOR	1.059	1.059	1.058	1.053	1.060	1.053	1.051	1.050	1.051	1.051	1.040	#DIV/0!
PANAMA CITY												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
TERMS PURCHASED	1.0414	1.0414	1.0403	1.0355	1.0422	1.0351	1.0337	1.0323	1.0333	1.0332	1.0319	0
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	15.05	15.05	15.05	15.05	15.05	15.05	15.05	15.05	15.05	15.05	15.05	0
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	0
PRESSURE CORRECTION FACTOR (mbh) psia	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	#DIV/0!
3 BILLING FACTOR												
BTU CONTENT * PRESSURE CORRECTION FACTOR	1.067	1.067	1.066	1.061	1.068	1.060	1.058	1.058	1.059	1.058	1.057	#DIV/0!

COMPANY WEST FLORIDA NATURAL GAS CO. SCHEDULE A-1R
 OF THE PURCHASED GAS AS ADJUSTMENT COST RECOVERY FACTOR
 ESTIMATED FOR THE PERIOD OF

CURRENT MONTH	APRIL 84			MARCH 84			PERIOD TO DATE		
	ACTUAL	REVENUE ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	REVENUE ESTIMATE	DIFFERENCE AMOUNT	%	REVENUE ESTIMATE
COST OF GAS PURCHASED									
1	COMMUNITY PAYMENTS	11,832	21,207	(13,866)	(18.83)	192,189	182,681	149.71	0.74
2	NO NOTICE SERVICE	8,464	8,464	0	0	0	0	0	0.00
3	SHARING SERVICE	0	0	0	0	0	0	0	0.00
4	COMMUNITY DEMAND	37,488	9,224,748	(1,648,781)	(12.83)	4,166,108	4,608,603	114.7184	3147.88
5	DEMAND (SEE INCL. 1) LINES 6 & 8	284,985	208,209	86,682	28.11	2,266,822	2,408,389	104.2787	7.80
6	OTHER PCA REFUND & ONLY Revenue Sharing F/C	(13,287)	0	(13,287)	0.00	(841,814)	(848,874)	(101.840)	6.87
7	COMMUNITY PAYMENTS	0	0	0	0	0	0	0	0.00
8	DEMAND	0	0	0	0	0	0	0	0.00
9	Second Four Month Purchase Ag. (OPTIONAL)	0	0	0	0	0	0	0	0.00
10	TOTAL COST	174,289	888,212	(83,861)	(10.82)	8,324,218	8,572,002	123.7184	3.67
11	NET UNBILLED	464	0	(464)	0.00	0	0	0	0.00
12	COMPANY USE	805,794	1,049,482	(244,189)	(138.16)	8,013,795	7,917	(11,268)	11.83
14	TOTAL INTERNAL SALES (net of Revenue Tax)	2,458,218	2,854,940	(487,200)	(19.83)	24,448,883	24,608,868	101.1264	0.76
16	COMMUNITY PAYMENTS	830,000	830,000	0	0	8,816,000	8,976,000	101.8264	0.00
17	NO NOTICE SERVICE	0	0	0	0	1,882,470	33,686	1,848,820	4814.81
18	SHARING SERVICE	2,842,487	2,868,940	(26,453)	(10.84)	24,841,268	26,348,810	107.8421	1.81
19	COMMUNITY DEMAND	10,714,420	8,588,990	2,124,720	83.28	73,281,240	86,817,420	117.9	11.78
20	OTHER	0	0	0	0	0	0	0	0.00
21	COMMUNITY PAYMENTS	0	0	0	0	0	0	0	0.00
22	DEMAND	0	0	0	0	0	0	0	0.00
23	NO NOTICE SERVICE	0	0	0	0	0	0	0	0.00
24	TOTAL PURCHASES	2,842,487	2,868,940	(26,453)	(10.84)	26,822,728	26,362,480	1,241,278	4.88
25	NET UNBILLED	2,027	2,600	(573)	(18.82)	31,622	24,564	(3,077)	(12.48)
26	COMPANY USE	2,828,810	2,864,440	(35,630)	(150.86)	24,082,880	26,267,868	(11,274,878)	6.53
LESS END USE CONTRACT									
27	TOTAL INTERNAL SALES (net of Revenue Tax)	0	0	0	0	0	0	0	0.00
28	COMMUNITY PAYMENTS	0	0	0	0	0	0	0	0.00
29	NO NOTICE SERVICE	0	0	0	0	0	0	0	0.00
30	SHARING SERVICE	0	0	0	0	0	0	0	0.00
31	COMMUNITY DEMAND	0	0	0	0	0	0	0	0.00
32	DEMAND	0	0	0	0	0	0	0	0.00
33	OTHER	0	0	0	0	0	0	0	0.00
34	COMMUNITY PAYMENTS	0	0	0	0	0	0	0	0.00
35	DEMAND	0	0	0	0	0	0	0	0.00
36	NO NOTICE SERVICE	0	0	0	0	0	0	0	0.00
37	SHARING SERVICE	0	0	0	0	0	0	0	0.00
38	COMMUNITY DEMAND	0	0	0	0	0	0	0	0.00
39	DEMAND	0	0	0	0	0	0	0	0.00
40	TOTAL COST OF PURCHASES	0	0	0	0	0	0	0	0.00
41	NET UNBILLED	0	0	0	0	0	0	0	0.00
42	COMPANY USE	0	0	0	0	0	0	0	0.00
43	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
44	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
45	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
46	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
47	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
48	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
49	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
50	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
51	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
52	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
53	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
54	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
55	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
56	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
57	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
58	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
59	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
60	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
61	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
62	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
63	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
64	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
65	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
66	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
67	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
68	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
69	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
70	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
71	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
72	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
73	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
74	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
75	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
76	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
77	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
78	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
79	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
80	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
81	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
82	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
83	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
84	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
85	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
86	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
87	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
88	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
89	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
90	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
91	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
92	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
93	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
94	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
95	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
96	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
97	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
98	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
99	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00
100	TOTAL COST OF GAS	0	0	0	0	0	0	0	0.00

PCB FACTOR ADJUSTED FOR TAXES 42-43
 PCB FACTOR ADJUSTED TO INSTANT 401

ACCOUNT	ACTUAL			ESTIMATE			VARIANCE			PERCENTAGE		
	AMOUNT	UNIT	UNIT PRICE	AMOUNT	UNIT	UNIT PRICE	AMOUNT	UNIT	UNIT PRICE	AMOUNT	UNIT	UNIT PRICE
COST OF GAS PURCHASED												
1 COMMODITY PURCHASE	17,832		28.782	18,000		28.800	167,588		28.800	167,588		28.800
2 NO NOTICE SERVICE	8,444		0	8,444		0	82,288		0	82,288		0
3 SWING SERVICE	0		0	0		0	200,508		0	200,508		0
4 COMMODITY OTHER	312,488		688.642	312,488		688.642	4,184,308		4,184,308		4,184,308	
5 DEMAND	384,981		208.820	384,981		208.820	188,041		188,041		188,041	
6 OTHER	(18,297)		0	(18,297)		0	1841,814		1841,814		1841,814	
7 COMMODITY PAYMENT	0		0	0		0	0		0		0	
8 DEMAND	0		0	0		0	0		0		0	
9	0		0	0		0	0		0		0	
10 Second From Month Purchase Adj. (OPTIONAL)	0		0	0		0	0		0		0	
11 TOTAL COST	774,288		840.646	774,288		840.646	8,324,218		8,324,218		8,324,218	
12 NET UNBILLED	0		0	0		0	0		0		0	
13 COMPANY USE	0		0	0		0	0		0		0	
14 TOTAL THEFTS	444		800	444		800	8,784		8,784		8,784	
15 TOTAL THEFTS	808,288		1,048.010	808,288		1,048.010	8,012,188		8,012,188		8,012,188	
LESS END USE CONTRIB.												
16 COMMODITY PAYMENT	2,462,218		2,740,000	2,462,218		2,740,000	24,448,842		24,448,842		24,448,842	
17 SWING SERVICE	830,000		0	830,000		0	3,876,000		3,876,000		3,876,000	
18 COMMODITY OTHER	2,642,467		2,787,800	2,642,467		2,787,800	1,882,470		1,882,470		1,882,470	
19 DEMAND	10,774,420		8,284,802	10,774,420		8,284,802	24,828,482		24,828,482		24,828,482	
20 OTHER	0		0	0		0	72,361,748		72,361,748		72,361,748	
21 COMMODITY PAYMENT	0		0	0		0	0		0		0	
22 DEMAND	0		0	0		0	0		0		0	
23	0		0	0		0	0		0		0	
24 TOTAL PURCHASES	3,842,487		2,787,800	3,842,487		2,787,800	28,822,228		28,822,228		28,822,228	
25 NET UNBILLED	0		0	0		0	0		0		0	
26 COMPANY USE	2,037		2,700	2,037		2,700	21,622		21,622		21,622	
27 TOTAL THEFTS	2,828,810		3,244,800	2,828,810		3,244,800	24,087,800		24,087,800		24,087,800	
CENTS PER THERM												
28 COMMODITY PAYMENT	0.00717		0.00000	0.00717		0.00000	0.00748		0.00781		0.00844	
29 NO NOTICE SERVICE	0.00884		0.00000	0.00884		0.00000	0.01208		0.01208		0.01208	
30 SWING SERVICE	0.00000		0.00000	0.00000		0.00000	0.17821		0.17821		0.17821	
31 COMMODITY OTHER	0.14134		0.16818	0.14134		0.16818	0.16702		0.16883		0.16883	
32 DEMAND	0.03888		0.02818	0.03888		0.02818	0.20881		0.20881		0.20881	
33 OTHER	0.00000		0.00000	0.00000		0.00000	0.00000		0.00000		0.00000	
34 COMMODITY PAYMENT	0.00000		0.00000	0.00000		0.00000	0.00000		0.00000		0.00000	
35 DEMAND	0.00000		0.00000	0.00000		0.00000	0.00000		0.00000		0.00000	
36	0.00000		0.00000	0.00000		0.00000	0.00000		0.00000		0.00000	
37 TOTAL COST OF PURCHASES	0.22388		0.23222	0.22388		0.23222	0.22782		0.22782		0.22782	
38 NET UNBILLED	0.00000		0.00000	0.00000		0.00000	0.00000		0.00000		0.00000	
39 COMPANY USE	0.29201		0.22288	0.29201		0.22288	0.00000		0.00000		0.00000	
40 TOTAL COST OF THEFTS BOLD	0.22388		0.23222	0.22388		0.23222	0.22782		0.22782		0.22782	
41 TALE UP	0.00000		0.00000	0.00000		0.00000	0.00000		0.00000		0.00000	
42 TOTAL COST OF GAS	0.44776		0.46444	0.44776		0.46444	0.45564		0.45564		0.45564	
43 REVENUE TAX FACTOR	0.37874		0.30601	0.37874		0.30601	0.34624		0.34624		0.34624	
44 PCA FACTOR ADJUSTED FOR TAXES	1.00278		1.00278	1.00278		1.00278	1.00278		1.00278		1.00278	
45 PCA FACTOR ROUNDED TO NEAREST 001	0.31818		0.26717	0.31818		0.26717	0.29463		0.29463		0.29463	
46	0.21800		0.20700	0.21800		0.20700	0.24700		0.24700		0.24700	

11 - 2 - 3 - 4 - 5 - 6 - 8 - 10 - 12 - 13 - 14 - 15 - 16 - 17 - 18 - 19 - 20 - 21 - 22 - 23 - 24 - 25 - 26 - 27 - 28 - 29 - 30 - 31 - 32 - 33 - 34 - 35 - 36 - 37 - 38 - 39 - 40 - 41 - 42 - 43 - 44 - 45 - 46

11 - 2 - 3 - 4 - 5 - 6 - 8 - 10 - 12 - 13 - 14 - 15 - 16 - 17 - 18 - 19 - 20 - 21 - 22 - 23 - 24 - 25 - 26 - 27 - 28 - 29 - 30 - 31 - 32 - 33 - 34 - 35 - 36 - 37 - 38 - 39 - 40 - 41 - 42 - 43 - 44 - 45 - 46

11 - 2 - 3 - 4 - 5 - 6 - 8 - 10 - 12 - 13 - 14 - 15 - 16 - 17 - 18 - 19 - 20 - 21 - 22 - 23 - 24 - 25 - 26 - 27 - 28 - 29 - 30 - 31 - 32 - 33 - 34 - 35 - 36 - 37 - 38 - 39 - 40 - 41 - 42 - 43 - 44 - 45 - 46

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

FOR THE PERIOD OF: APRIL 94 Through MARCH 95
 CURRENT MONTH: MARCH 1995

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	3,780,300	27,109	0.00717
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment	(14,810)	(105)	0.00717
4 Commodity Adjustments (Billed to End Users)	(1,307,080)	(9,372)	0.00717
5 Commodity Adjustments	0	0	
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	2,458,410	17,833	0.00717
SWING SERVICE			
9 Swing Service - Scheduled	0	0	
10 Alert Day Volumes - FGT			
11 Operational Flow Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed to Others			
13 Other			
14 Other			
15			
16 TOTAL SWING SERVICE	0	0	0.00000
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS	2,527,020	350,497	0.13870
18 Commodity Other - Scheduled ITS N/A			
19 Imbalance Cashout - FGT	0	0	
20 Imbalance Cashout - Other Shippers BOOKOUT	80,850	14,205	0.17589
21 Imbalance Cashout - Transporting Customers	8,450	1,149	0.13500
22 Commodity Adjustments Okaloosa Sales Gas	27,970	8,055	0.28800
23 MISC (CNG USAGE)	(1,823)	(408)	0.22381
24 TOTAL COMMODITY (Other)	2,842,467	373,498	0.14134
DEMAND			
25 Demand (Pipeline) Entitlement	7,897,300	333,370	0.04331
26 Less Relinquished to End-Users			
27 Less Relinquished Off System	(170,500)	(7,384)	0.04331
28 Less Demand Billed to Others	(1,385,080)	(59,988)	0.04331
29 Other Okaloosa Gas	232,500	32,550	0.14000
30 Other Reservation FGT Phase III	1,054,000	79,882	0.07560
31 Other Teneeco Supply Contract	3,346,200	16,731	0.00500
32 TOTAL DEMAND	10,774,420	384,981	0.03566
OTHER			
33 Revenue Sharing - FGT			
34 Peak Shaving			
35 Other (One Time Take or Pay Charge)		(18,287)	
36 Other Capacity Management (3 Months)			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER	0	(18,287)	

FOR THE PERIOD OF		APRIL 94		Through		MARCH 95		PERIOD TO DATE		DIFFERENCE	
		ACTUAL	REVISED ESTIMATE	REVISD ESTIMATE	DIFFERENCE	ACTUAL	REVISED ESTIMATE	ESTIMATE	AMOUNT	%	
TRUE-UP CALCULATION											
1	PURCHASED GAS COST	355,211	598,042	242,831	0.406043	3,535,350	3,922,081	380,731	0.0986035		
2	TRANSPORTATION COST (A) 1/2 (11 - line 4 & 6)	419,048	242,514	(176,534)	-0.72793	2,798,808	2,380,280	(418,588)	-0.175857		
3	TOTAL	774,259	840,556	66,297	0.078872	6,334,218	6,302,361	(31,857)	-0.005055		
4	FUEL REVENUES	805,296	1,066,010	260,714	0.24457	6,013,765	6,545,073	531,308	0.0821771		
5	NET OF REVENUE T.A.X)										
6	TRUE-UP (COLLECTED) OR REFUNDED FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 1 + or - LINE 5)	(190,044)	(190,044)	0	0	(2,280,528)	(2,280,528)	0	0		
7	TRUE UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	615,252	875,960	260,714	0.29763	5,733,237	6,264,545	531,308	0.0848119		
8	INTEREST PROVISION - THIS PERIOD	(159,007)	35,410	194,417	5.490465	(800,881)	(37,816)	563,165	-14.89224		
9	BEGINNING PROVISION THIS PERIOD (21)	4,515	6,843	2,328	0.340192	15,384	23,141	7,757	0.50463		
10	TRUE UP COLLECTED OR (REFUNDED) INTEREST (REVERSE OF LINE 5)	190,044	1,249,014	374,166	0.299569	(809,820)	(989,820)	180,000	-0.22444		
11	TOTAL ESTIMATED/ACTUAL TRUE-UP (7 + 8 + 9 + 10 + 11)	910,400	1,481,311	570,911	0.385409	910,400	1,481,311	570,911	0.3854093		
INTEREST PROVISION											
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	874,848	1,249,014	374,166	0.299569						
13	ENDING TRUE-UP BEFORE INTEREST (12 + 7-5)	905,885	1,474,468	568,583	0.385618						
14	TOTAL (12 + 13)	1,780,733	2,723,482	942,749	0.340156						
15	AVERAGE (50% OF 14)	890,366	1,361,741	471,375	0.348156						
16	INTEREST RATE - FIRST DAY OF MONTH	0.06050	0.06030	-0.0002	-0.00332						
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.06120	0.06030	-0.0009	-0.01493						
18	TOTAL (16 + 17)	0.12170	0.12060	-0.0011	-0.00912						
19	AVERAGE (50% OF 18)	0.06085	0.06030	-0.00055	-0.00912						
20	MONTHLY AVERAGE (19/12 Months)	0.00507	0.00503	-4.6E-05	-0.00912						
21	INTEREST PROVISION (15x20)	4515	6843	2327.849	0.340192						

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

DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMUNITY COST		DEMAND COST	OTHER CHARGES	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
MAR 95	FGT	ARIZONA	FTS-1		587,300	587,300		1,488	24,570	2,598	5.05
	FGT	STONE	FTS-1		372,000	372,000		983	16,111	1,704	5.05
	FGT	FRANKLIN	FTS-1		232,000	232,000		801	10,048	1,083	5.05
	FGT	MID FLORIDA	FTS-1		135,780	135,780		352	5,881	622	5.05
	TENN GAS	SYS SUPPLY	FTS-1	2,473,348		2,527,020	350,487	6,408	107,121	11,328	19.27
	HYPFINGER BAY	BOOKOUT	FTS-1	80,850		80,850	14,205				17.57
	END USERS	BALANCING	FTS-1	8,450		8,450	1,149				13.60
TOTAL				2,562,648	1,307,080	3,323,400	365,851	9,781	183,730	17,314	13.94

SCHEDULE A-3
 (REVISED 8/19/93)
 MARCH 95
 TRANSPORTATION PURCHASES
 SYSTEM SUPPLY AND END USE
 APRIL 94 Through
 ACTUAL FOR THE PERIOD OF
 PRESENT MONTH MARCH 1995
 COMPANY: WEST FLORIDA NATURAL GAS CO.

HEATM SALES AND CUSTOMER DATA

SCHEDULE A 5
(REVISED 8/19/93)

FOR THE PERIOD OF: APRIL 94 Through MARCH 95

THERM SALES (FIRM)	CURRENT MONTH: MARCH 1995		PERIOD TO DATE		DIFFERENCE AMOUNT	DIFFERENCE %
	ACTUAL	ESTIMATE	TOTAL THERM SALES			
			ACTUAL	ESTIMATE		
RESIDENTIAL	1,026,271	895,000	8,381,989	6,776,321	(1,603,568)	-0.19132
COMMERCIAL	1,003,676	900,000	10,104,960	9,427,796	(577,165)	-0.06701
COMMERCIAL LARGE VOL. 1	312,620	340,000	2,990,354	2,790,296	(200,058)	-0.06709
INDUSTRIAL	77,796	111,450	820,453	1,055,457	135,004	0.146671
TRANSPORTATION	2,038,727	1,413,550	17,628,532	16,421,908	(1,106,624)	-0.06313
TOTAL FIRM	4,458,990	3,650,000	39,926,888	36,473,777	(3,453,111)	-0.08649
THERM SALES (INTERRUPTIBLE)						
SMALL INTERRUPTIBLE	0	0	0	0	0	#DIV/0!
INTERRUPTIBLE	211,374	280,000	2,165,968	2,035,314	(130,354)	-0.06032
LARGE INTERRUPTIBLE	0	0	0	0	0	#DIV/0!
TOTAL INTERRUPTIBLE	211,374	280,000	2,165,968	2,035,314	(130,654)	-0.06032
TOTAL THERM SALES	4,670,364	3,940,000	42,092,856	38,509,091	(3,583,765)	-0.08514
NUMBER OF CUSTOMERS (FIRM)						
RESIDENTIAL	28,678	25,510	28,705	25,514	(192)	-0.00745
COMMERCIAL	2,188	2,006	2,124	2,104	(20)	-0.00326
COMMERCIAL LARGE VOL. 1	7	8	9	9	0	0.028846
COMMERCIAL LARGE VOL. 2	0	0	0	0	0	#DIV/0!
INDUSTRIAL	2	2	3	3	0	0.1
TRANSPORTATION	6	6	6	6	0	0.058824
TOTAL FIRM	28,792	27,591	27,846	27,636	(211)	-0.00756
NUMBER OF CUSTOMERS (INTERRUPTIBLE)						
SMALL INTERRUPTIBLE	0	0	0	0	0	#DIV/0!
INTERRUPTIBLE	4	3	3	2	(1)	(0.09375)
LARGE INTERRUPTIBLE	0	0	0	0	0	#DIV/0!
TOTAL INTERRUPTIBLE	4	3	3	2	(1)	(0.09375)
TOTAL CUSTOMERS	28,796	27,594	27,849	27,638	(211)	(0.00757)
THERM USE PER CUSTOMER						
RESIDENTIAL	39	36.1	326	265	(60)	(0.18526)
COMMERCIAL	457	435.8	4,758	4,481	(277)	(0.05829)
COMMERCIAL LARGE VOL. 1	44,660	42,600.0	345,110	312,930	(32,180)	(0.09324)
COMMERCIAL LARGE VOL. 2	0	0	0	0	0	#DIV/0!
TRANSPORTATION	339,788	235,592	3,093,270	2,736,985	(356,286)	(0.11618)
INTERRUPTIBLE	52,944	93,333	812,338	842,199	29,861	0.03685
LARGE INTERRUPTIBLE	0	0	0	0	0	#DIV/0!

COMPANY: WEST FLORIDA NATURAL GAS CO.

CONVERSION FACTOR CALCULATION
 through MARCH 85

ACTUAL FOR THE PERIOD OF APRIL 84

SCHEDULE A 4
 (REVISED 8/19/82)

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
OCALA												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED	1.0416	1.0414	1.0403	1.0355	1.0422	1.0351	1.0337	1.0323	1.0333	1.0332	1.0319	1.0333
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170
3 BILLING FACTOR	1.059	1.059	1.058	1.053	1.060	1.053	1.051	1.050	1.051	1.051	1.049	1.051
BTU CONTENT * PRESSURE CORRECTION FACTOR												
PANAMA CITY												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED	1.0414	1.0414	1.0403	1.0355	1.0422	1.0351	1.0337	1.0323	1.0333	1.0332	1.0319	1.0333
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244
3 BILLING FACTOR	1.067	1.067	1.066	1.061	1.068	1.060	1.059	1.058	1.058	1.058	1.057	1.058
BTU CONTENT * PRESSURE CORRECTION FACTOR												

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