

10<sup>23</sup>  
an

LAW OFFICES  
MESSER, CAPARELLO, MADSEN, GOLDMAN & METZ  
A PROFESSIONAL ASSOCIATION

SUITE 701  
215 SOUTH MONROE STREET  
POST OFFICE BOX 1876  
TALLAHASSEE, FLORIDA 32302-1876  
TELEPHONE (904) 222-0720  
TELECOPIERS (904) 224-4359  
(904) 425-1942

ORIGINAL  
FILE COPY

November 27, 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 Florida Public Utilities Company in this docket are the original and 15 copies of the following:

1. Amended Petition for Approval of West Florida Natural Gas Company's Purchased Gas Cost Recovery True-Up Amount;
2. Revised Direct Testimony of Tom Goodwin;
3. Revised 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.

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

Thank you for your assistance.

Sincerely,

*Norman H. Horton, Jr.*  
Norman H. Horton, Jr.

Amended Petition  
DOCUMENT NUMBER-DATE

11825 NOV 27 1995

FPSC-RECORDS/REPORTING

Test  
DOCUMENT NUMBER-DATE

11826 NOV 27 1995

FPSC-RECORDS/REPORTING

ACK ✓  
APP  
CAF  
CMU  
CTR  
LEG 1  
LRI 3 + orig  
GPD  
ROH NHH/alb  
SEC 1 Enclosures  
WAS cc: Parties of Record  
OTH Mr. Tom Goodwin

*Makin*

RECEIVED & FILED  
FPSC-BUREAU OF RECORDS

ORIGINAL  
FILE COPY

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

BEFORE THE  
FLORIDA PUBLIC SERVICE COMMISSION  
DOCKET NO. 950003-GU  
REVISED  
DIRECT TESTIMONY OF  
TOM GOODWIN  
ON BEHALF OF WEST FLORIDA NATURAL GAS COMPANY

Q. Please state your name and address.

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

Q. What is the purpose of your testimony?

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

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

A. Yes. I am sponsoring the following schedules with respect to the final true-up numbers for the periods October 1994 through September 1995. A-1, A-1R, A-2, A-

1 3, A-4, A-5, A-6 and revised A-7. A-1 support schedules  
2 are included where applicable.

3 Q. Were these schedules prepared under your direction and  
4 supervision?

5 A. Yes, they were. The schedules are attached to my  
6 testimony and identified as composite exhibit TG-1.

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

9 A. Total therm sales excluding end-use transportation  
10 volumes for the period April 1994 through March 1995 were  
11 24,082,990 including 21,917,022 firm sales and 2,165,968  
12 interruptible sales.

13 Q. What were total therm purchases during the periods April  
14 1994 through March 1995.

15 A. Therm purchases excluding end-use transportation volumes  
16 for April 1994 through March 1995 were 26,623,738.

17 Q. What was the cost of gas to be recovered through the  
18 purchased gas cost recovery clause for the periods April  
19 1994 through March 1995.

20 A. The cost of gas purchased for the period April 1994  
21 through March 1995 was \$6,334,218.

22 Q. What was the amount of gas revenue collected for the  
23 periods April 1994 through March 1995.

24 A. The amount of gas revenue collected for the period April  
25 1994 through March 1995 was \$5,733,237.

1 Q. What is the total true-up provision for the periods April  
2 1994 through March 1995.

3 A. The total true-up provision, as shown on schedule A-7,  
4 for the period April 1994 through March 1995 is an  
5 underrecovery of \$1,345,359.

6 Q. Does this conclude your testimony?

7 A. Yes.

COMPANY: WEST FLORIDA NATURAL GAS		FOR THE PERIOD: APRIL 94 Through		MARCH 95		SCHEDULE A-7	
				REVISED		(REVISED 8/19/93)	
1	TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2 Line 3		8,334,218			
2	TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	A-2 Line 6		5,733,237			
3	ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD (2-1)			(800,981)			
4	INTEREST PROVISION ACTUAL OVER/UNDER RECOVERY	A-2 Line 8		15,304			
5	FOR THE PERIOD (3+4)			(585,677)			
6	LESS: ESTIMATED/ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD OCTOBER 93 Through MARCH 94 (From Schedule E-2) WHICH WAS INCLUDED IN THE CURRENT APRIL 94 Through MARCH 95 PERIOD	E-4 Line 4 Col 4		759,772			
7	FINAL FUEL OVER/UNDER RECOVERY TO BE INCLUDED IN THE PROJECTED APRIL 95 Through MARCH 96 PERIOD (5-6)			(1,345,359)			

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE  
OF THE PURCHASE GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED ON THE PERIOD OF

APRIL 84 THROUGH MARCH 85

PERIOD TO DATE	APRIL 84		MARCH 85		DEFERRED
	ACTUAL	ORIGINAL ESTIMATE	ACTUAL	ORIGINAL ESTIMATE	
<b>COST OF GAS PURCHASED</b>					
1 COMPANY USE	10,068	18,300	18,254	18,752	(51,255)
2 NO NOTICE SERVICE	4,303	4,432	(1,409)	26,379	18,140
3 SWING SERVICE	6,885	0	6,885	0	9,237
4 COMPANY USE (OTHER)	218,817	385,410	(166,582)	2,048,703	(1,29,833)
5 DEMAND (EST) INCLUDES 11, 12, 13, 14, 15 & 16	181,278	154,131	3,127	1,078,991	(140,750)
6 (FIXED) PGM (FUND) ONLY Revenue Sharing FGI	(4,738)	0	(4,738)	0	(599,861)
<b>LESS: END-USE CONTRACT</b>					
7 COMPANY USE	0	0	0	0	0
8 DEMAND	0	0	0	0	0
9	0	0	0	0	0
10 Special Prior Month Purchase Adj. (OPTIMAL)	306,811	564,313	(187,502)	2,500,068	(1,918,500)
11 TOTAL COST	0	0	0	0	0
12 NET UNBILLED	187	895	(708)	3,140	(2,753)
13 COMPANY USE	333,338	564,305	(230,937)	3,777,918	(641,017)
14 TOTAL THERM SALES (Net of Revenue Tax)					
<b>THERM PURCHASE</b>					
15 COMPANY USE (Pyrene)	1,403,680	1,641,450	(237,530)	13,370,062	(2,115,832)
16 NO NOTICE SERVICE (Billing Determinants Only)	620,000	15,000	4,033,333	85,000	2,820,000
17 SWING SERVICE (Billing Determinants Only)	24,700	0	34,700	33,550	33,550
18 COMPANY USE (Other)	1,529,500	1,875,684	(136,184)	11,228,870	(2,653,319)
19 DEMAND (Billing Determinants Only)	5,158,930	3,132,550	2,008,330	21,330,070	10,482,810
20 OTHER (Community)	0	0	0	0	0
<b>LESS: END-USE CONTRACT</b>					
21 COMPANY USE (Pyrene)	0	0	0	0	0
22 DEMAND	0	0	0	0	0
23	0	0	0	0	0
24 TOTAL PURCHASES	1,564,200	1,875,684	(111,404)	11,262,420	(2,618,799)
25 NET UNBILLED	828	2,800	(1,872)	10,728	(7,172)
26 COMPANY USE	1,295,441	1,873,084	(577,643)	13,864,780	(2,157,451)
27 TOTAL THERM SALES (24-26 Estimated Only)					
<b>CENTS PER THERM</b>					
28 COMPANY USE (Pyrene)	(0.0217)	(0.00993)	(0.003)	(0.00993)	(0.002)
29 NO NOTICE SERVICE	(0.00694)	(0.29680)	(0.296)	(0.2767)	(0.271)
30 SWING SERVICE	(0.27875)	(0.00000)	(0.279)	(0.2752)	(0.275)
31 COMPANY USE (Other)	(0.14213)	(0.23000)	(0.088)	(0.182)	(0.047)
32 DEMAND	(0.03138)	(0.05049)	(0.019)	(0.005)	(0.021)
33 OTHER	(0.00000)	(0.00000)	(0.000)	(0.000)	(0.000)
<b>LESS: END-USE CONTRACT</b>					
34 COMPANY USE (Pyrene)	(0.00000)	(0.00000)	(0.000)	(0.000)	(0.000)
35 DEMAND	(0.00000)	(0.00000)	(0.000)	(0.000)	(0.000)
36	(0.25394)	(0.3,8376)	(0.083)	(0.222)	(0.182)
37 TOTAL COST OF PURCHASES	(1.1729)	(1.1729)	(1.1729)	(1.1729)	(1.1729)
38 NET UNBILLED	(0.17996)	(0.34423)	(0.164)	(0.477)	(0.306)
39 COMPANY USE	(0.26954)	(0.33878)	(0.069)	(0.34)	(0.085)
40 TOTAL COST OF THERMS SOLD	(1.7274)	(1.7274)	(1.7274)	(1.7274)	(1.7274)
41 TRUE - UP	(0.36286)	(0.41908)	(0.056)	(0.316)	(0.060)
42 TOTAL COST OF GAS	(1.00376)	(1.00376)	(1.00376)	(1.00376)	(1.00376)
43 (REVENUE TAX FACTOR	(0.39233)	(0.42066)	(0.028)	(0.311)	(0.085)
44 (GAS FACTOR ADJUSTED FOR TAXES (42+43)	(0.30200)	(0.421)	(0.121)	(0.317)	(0.085)
45 (GAS FACTOR ROUNDED TO NEAREST 001					

COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR ESTIMATE OF THE FUTURE OF	CURRENT MONTH		PERIOD TO DATE		DEFERRED AMOUNT	DEFERRED N
	APRIL 04		THROUGH			
	ACTUAL	REVISED ESTIMATE	ACTUAL	REVISED ESTIMATE		
<b>COST OF GAS PURCHASED</b>						
1 COMMODITY (Pipeline)	10,006	10,697	83,487	100,726	-17,239	-17.11
2 NO NOTICE SERVICE	4,303	0	20,220	8,929	11,301	126.57
3 SWING SERVICE	8,885	0	0	0	0	0.00
4 COMMODITY (Other)	218,817	172,890	2,048,703	2,257,360	-208,657	-9.24
5 DEMAND	161,276	104,232	528,262	970,499	-322,237	-3.32
6 OTHER	14,736	0	0	0	-59,981	0.00
7 COMMODITY (Pipeline)	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 Price Month Purchase Adj. (OPTIONAL)	0	0	0	0	0	0.00
11 TOTAL COST	306,811	287,820	3,500,668	3,337,515	-163,148	-25.09
12 NET UNBILLED	187	895	3,146	3,768	-2022	0.00
13 COMPANY USE	333,328	564,305	3,777,819	4,658,480	-876,661	-45.46
14 TOTAL THERM SALES	1,403,880	1,487,800	10,454,230	12,196,547	-1,742,317	-14.29
<b>THERMS PURCHASED</b>						
15 COMMODITY (Pipeline)	620,000	0	2,815,000	50,000	2,800,000	57.30
16 NO NOTICE SERVICE	24,700	0	33,550	0	33,550	0.00
17 SWING SERVICE	1,803,000	0	11,228,850	12,687,027	-1,458,177	-11.25
18 COMMODITY (Other)	5,138,870	4,801,850	21,812,880	32,373,350	-10,560,470	-1.23
19 DEMAND	0	0	0	0	0	0.00
20 OTHER	0	0	0	0	0	0.00
21 COMMODITY (Pipeline)	0	0	0	0	0	0.00
22 DEMAND	0	0	0	0	0	0.00
23	0	0	0	0	0	0.00
24 TOTAL PURCHASES	1,564,200	1,803,000	11,387,400	12,687,027	-1,400,627	-11.09
25 NET UNBILLED	628	2,800	10,729	17,800	-6,872	0.00
26 COMPANY USE	1,265,441	1,800,400	10,708,818	12,849,422	-2,140,604	-39.05
27 TOTAL THERM SALES	1,403,880	1,487,800	10,454,230	12,196,547	-1,742,317	-14.29
<b>CENTS PER THERM</b>						
28 COMMODITY (Pipeline)	0.00717	0.00719	0.00739	0.00628	-0.00091	-3.20
29 NO NOTICE SERVICE	0.00664	0.00000	0.00694	0.17818	-0.17124	-96.11
30 SWING SERVICE	0.21875	0.00000	0.21532	0.00000	0.21532	0.00
31 COMMODITY (Other)	0.14213	0.10773	0.16245	0.17821	-0.01576	2.28
32 DEMAND	0.03138	0.02265	0.02949	0.02098	0.00851	-1.62
33 OTHER	0.00000	0.00000	0.00000	0.00000	0.00000	0.00
34 COMMODITY (Pipeline)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00
35 DEMAND	0.00000	0.00000	0.00000	0.00000	0.00000	0.00
36	0.25354	0.17943	0.22198	0.26348	-0.04150	-15.75
37 TOTAL COST OF PURCHASES	0.17998	0.34423	0.26325	0.32772	-0.06447	-10.52
38 NET UNBILLED	0.00054	0.12911	0.23350	0.26348	-0.03000	-11.28
39 COMPANY USE	0.08232	0.26173	0.26322	0.26322	0.00000	0.00
40 TOTAL COST OF THERMS SOLD	0.26322	0.26173	0.26322	0.26322	0.00000	0.00
41 TRUE-UP	0.00376	0.00000	0.00376	0.00376	0.00000	0.00
42 TOTAL COST OF GAS	0.26322	0.26173	0.26322	0.26322	0.00000	0.00
43 VENTURE TAX FACTOR	0.00000	0.00000	0.00000	0.00000	0.00000	0.00
44 FACTOR ADJUSTED FOR TAXES (42+43)	0.26322	0.26173	0.26322	0.26322	0.00000	0.00
45 FACTOR ADJUSTED TO NEAREST 001	0.26300	0.26300	0.26300	0.26300	0.00000	0.00

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

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	2,019,100	20,930	0.00217
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment	(137,430)	(945)	0.00217
4 Commodity Adjustments Recast of Jun Inv (FGT)			
5 Commodity Adjustments Billed to End-Users	(1,377,790)	(9,879)	0.00217
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	1,403,880	10,066	0.00217
SWING SERVICE			
9 Swing Service - Scheduled			
10 Alert Day Volumes - FGT	24,700	6,885	
11 Operational Flow 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			
18 Commodity Other - Scheduled ITS N/A	1,443,470	202,746	0.14046
19 Imbalance Cashout - FGT	160	32	0.19600
20 Imbalance Cashout - Other Shippers			
21 Imbalance Cashout - Transporting Customers	78,480	10,673	0.13600
22 Commodity Adjustments Okaloosa Sales Gas	17,480	5,366	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	189,368	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	(1,309,530)	(80,480)	0.04325
29 Other Okaloosa Gas	232,500	32,550	0.14000
30 Other No Notice - Reservation			
31 Other Tenn Gas Mkt - Reservation	2,433,670	13,049	0.00536
32 TOTAL DEMAND	5,138,870	161,278	0.03138
OTHER			
33 Revenue Sharing - FGT			
34 Peak Shaving		(4,736)	
35 Other Additional PGA Refund & FGT Refund			
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER		(4,736)	



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	%
<b>TRUE-UP CALCULATION</b>								
1 PURCHASED GAS COST	220,964	172,690	(48,274)	-0.27954	1,459,997	2,257,360	797,363	0.3532281
2 TRANSPORTATION COST (A line 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	2,777,619	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 3)	(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	(989,826)	(660,519)		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
<b>INTEREST PROVISION</b>								
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		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
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
	<b>TOTAL</b>			<b>1,513,320</b>	<b>1,398,530</b>	<b>2,945,340</b>	<b>220,336</b>	<b>7,477</b>	<b>125,036</b>	<b>13,222</b>	<b>12.17</b>

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 OCTOBER 94				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>THERM SALES (FIRM)</b>								
RESIDENTIAL	294,555	356,196	61,641	0.20927	2,902,961	3,223,238	320,277	0.110328
COMMERCIAL	678,196	680,889	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
<b>TOTAL FIRM</b>	<b>2,715,362</b>	<b>2,840,585</b>	<b>125,223</b>	<b>0.04612</b>	<b>19,325,363</b>	<b>20,845,497</b>	<b>1,520,134</b>	<b>0.07866</b>
<b>THERM SALES (INTERRUPTIBLE)</b>								
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
<b>TOTAL INTERRUPTIBLE</b>	<b>55,609</b>	<b>250,000</b>	<b>194,391</b>	<b>3.49568</b>	<b>1,155,870</b>	<b>2,460,000</b>	<b>1,304,130</b>	<b>1.128267</b>
<b>TOTAL THERM SALES</b>	<b>2,770,971</b>	<b>3,090,585</b>	<b>319,614</b>	<b>0.11534</b>	<b>20,481,233</b>	<b>23,305,497</b>	<b>2,824,264</b>	<b>0.137895</b>
<b>NUMBER OF CUSTOMERS (FIRM)</b>					<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>			
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
<b>TOTAL FIRM</b>	<b>26,810</b>	<b>27,093</b>	<b>283</b>	<b>0.01056</b>	<b>27,770</b>	<b>26,977</b>	<b>(793)</b>	<b>-0.02855</b>
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>					<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>			
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
<b>TOTAL INTERRUPTIBLE</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>0.50000</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>0.50000</b>
<b>TOTAL CUSTOMERS</b>	<b>26,812</b>	<b>27,096</b>	<b>284</b>	<b>0.01059</b>	<b>27,772</b>	<b>26,980</b>	<b>(792)</b>	<b>(0.02851)</b>
<b>THERM USE PER CUSTOMER</b>								
RESIDENTIAL	12	14.2	2	0.19921	113	130	16	0.14241
COMMERCIAL	339	328.1	(11)	(0.03260)	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

COMPANY WEST FLORIDA NATURAL GAS CO

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

ACTING FOR THE PERIOD OF APRIL 94 through MARCH 95

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

DESCRIPTION	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
<b>OKA</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED ÷ AVERAGE BTU CONTENT	1.0414	1.0414	1.0403	1.0355	1.0422	1.0351	1.0337	0	0	0	0	0
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a DELIVERY PRESSURE OF GAS SOLD psia	14.88	14.88	14.98	14.98	14.98	14.98	14.98	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	1.059	1.059	1.056	1.053	1.060	1.053	1.051	ERR	ERR	ERR	ERR	ERR
<b>PANAMA CITY</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED ÷ AVERAGE BTU CONTENT	1.0414	1.0414	1.0403	1.0355	1.0422	1.0351	1.0337	0	0	0	0	0
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	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	1.0244	1.0244	1.0244	1.0244	1.0244	ERR	ERR	ERR	ERR	ERR
3 BILLING FACTOR												
BTU CONTENT * PRESSURE CORRECTION FACTOR	1.087	1.087	1.086	1.081	1.088	1.080	1.059	ERR	ERR	ERR	ERR	ERR

CLUBS IN MONTHS THROUGH MARCH 1995

	NOVEMBER 1994		DECEMBER 1994		JANUARY 1995		FEBRUARY 1995		MARCH 1995			
	ACTUAL	ORIGINAL ESTIMATE	AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	AMOUNT	%
<b>COST OF GAS PURCHASED</b>												
1. COMMODITY (Pipeline)	10,567	29,430	(9,763)	(47.7%)	94,184	153,182	(59,000)	(38.5%)	13,000	13,000	0	0%
2. NO NOTICE SERVICE	7,287	7,456	(169)	(2.3%)	27,517	33,867	(6,350)	(18.7%)	10,348	10,348	0	0%
3. SWING SERVICE	0	0	0	0%	9,237	0	9,237	0%	0	0	0	0%
4. COMMODITY (Other)	293,221	472,295	(179,074)	(37.8%)	2,341,934	3,650,817	(1,308,883)	(35.8%)	1,308,883	1,308,883	0	0%
5. DEMAND (B1 INCLUDES L1 LINE 5 & 6)	267,838	280,814	(12,976)	(4.6%)	1,205,800	1,258,805	(53,005)	(4.2%)	1,153,905	1,153,905	0	0%
6. OTHER PGA RETURN & ONLY Revenue Sharing (G)	(112)	0	(112)	(0.0%)	(599,874)	0	(599,874)	(0.0%)	0	0	0	0%
<b>LESS: END-USE CONTRACT</b>												
7. COMMODITY (Pipeline)	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%
9	0	0	0	0%	0	0	0	0%	0	0	0	0%
10. Several Free Month Purchase Ag. (OPTIIONAL)	0	0	0	0%	0	0	0	0%	0	0	0	0%
11. TOTAL COST	578,710	781,025	(202,315)	(27.9%)	3,078,278	5,199,684	(2,120,906)	(40.7%)	2,120,906	2,120,906	0	0%
12. NET UNBILLED	0	0	0	0%	0	0	0	0%	0	0	0	0%
13. COMPANY USE	701	650	(51)	(7.3%)	3,847	8,840	(4,993)	(56.5%)	0	0	0	0%
14. TOTAL THERM SALES (Net of Revenue Tax)	557,409	781,025	(223,616)	(28.6%)	4,325,125	5,199,684	(874,559)	(16.8%)	(874,559)	(874,559)	0	0%
<b>THERM PURCHASED</b>												
15. COMMODITY (Pipeline)	1,711,250	2,067,371	(356,121)	(17.2%)	12,145,460	15,837,633	(3,692,173)	(23.3%)	13,471,973	13,471,973	0	0%
16. NO NOTICE SERVICE	1,050,000	20,670	1,029,330	5,150%	3,063,000	115,000	2,948,000	2,564%	3,050,000	3,050,000	0	0%
17. SWING SERVICE	0	0	0	0%	0	0	0	0%	0	0	0	0%
18. COMMODITY (Other)	1,778,682	2,009,092	(230,410)	(13.0%)	13,007,512	15,861,261	(2,853,749)	(18.0%)	13,153,762	13,153,762	0	0%
19. DEMAND	8,041,700	5,081,500	2,960,200	36.8%	29,857,740	27,311,570	2,546,170	9.3%	25,468,170	25,468,170	0	0%
20. OTHER	0	0	0	0%	0	0	0	0%	0	0	0	0%
<b>LESS: END-USE CONTRACT</b>												
21. COMMODITY (Pipeline)	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%
23	0	0	0	0%	0	0	0	0%	0	0	0	0%
24. TOTAL PURCHASES	1,778,682	2,088,062	(309,380)	(15.3%)	13,041,062	15,981,261	(2,940,199)	(18.4%)	12,940,199	12,940,199	0	0%
25. NET UNBILLED	2,600	2,500	100	4.0%	13,384	20,400	(7,016)	(33.4%)	0	0	0	0%
26. COMPANY USE	1,840,140	2,096,562	(256,422)	(13.7%)	12,245,967	15,960,661	(3,714,694)	(23.3%)	12,245,967	12,245,967	0	0%
27. TOTAL THERM SALES (Net of Revenue Tax)	1,842,780	2,098,562	(255,782)	(12.2%)	12,258,951	15,980,661	(3,721,710)	(23.3%)	12,258,951	12,258,951	0	0%
<b>CENTS PER THERM</b>												
28. COMMODITY (Pipeline)	0.00823	0.00868	(0.00045)	(5.2%)	0.00774	0.00874	(0.00100)	(11.4%)	0.00823	0.00823	0	0%
29. NO NOTICE SERVICE	0.00684	0.37430	(0.36746)	(94.1%)	0.00684	0.29448	(0.28764)	(97.7%)	0.00684	0.28764	(0.28080)	(97.3%)
30. SWING SERVICE	0.00000	0.00000	0.00000	0%	0.27532	0.00000	0.27532	0%	0.275	0.00000	0.275	0%
31. COMMODITY (Other)	0.16488	0.22900	(0.06412)	(27.5%)	0.180	0.22844	(0.04844)	(21.2%)	0.180	0.048	0.132	(27.8%)
32. DEMAND	0.03327	0.04895	(0.01568)	(32.2%)	0.0305	0.04879	(0.01829)	(37.5%)	0.0305	0.04879	(0.01829)	(37.5%)
33. OTHER	0.00000	0.00000	0.00000	0%	0.0000	0.00000	0.00000	0%	0.0000	0.00000	0.00000	0%
<b>LESS: END-USE CONTRACT</b>												
34. COMMODITY (Pipeline)	0.00000	0.00000	0.00000	0%	0.0000	0.00000	0.00000	0%	0.0000	0.00000	0.00000	0%
35. DEMAND	0.00000	0.00000	0.00000	0%	0.0000	0.00000	0.00000	0%	0.0000	0.00000	0.00000	0%
36	0.00000	0.00000	0.00000	0%	0.0000	0.00000	0.00000	0%	0.0000	0.00000	0.00000	0%
37. TOTAL COST OF PURCHASES	0.32536	0.37208	(0.04672)	(14.2%)	0.226	0.32536	(0.09936)	(27.4%)	0.226	0.099	0.127	(35.5%)
38. NET UNBILLED	0.00000	0.00000	0.00000	0%	0.0000	0.00000	0.00000	0%	0.0000	0.00000	0.00000	0%
39. COMPANY USE	0.25294	0.26294	(0.01000)	(3.8%)	0.287	0.33574	(0.04874)	(14.5%)	0.287	0.048	0.239	(27.3%)
40. TOTAL COST OF THERMS SOLD	0.35284	0.37208	(0.01924)	(5.2%)	0.244	0.32536	(0.08136)	(24.9%)	0.244	0.048	0.196	(23.3%)
41. TRAIL-BLIP	0.00232	0.00232	0.00000	0%	0.00232	0.00232	0.00000	0%	0.00232	0.00232	0.00000	0%
42. TOTAL COST OF GAS	0.42516	0.45440	(0.02924)	(6.4%)	0.332	0.40768	(0.07568)	(18.5%)	0.332	0.076	0.256	(24.3%)
43. REVENUE TAX FACTOR	1.00376	1.00376	0.00000	0%	1.00376	1.00376	0.00000	0%	1.00376	1.00376	0.00000	0%
44. PGA FACTOR ADJUSTED FOR TAXES (42x43)	4.2660	4.5611	(0.2951)	(6.9%)	3.333	4.0071	(0.6741)	(16.8%)	3.333	0.076	3.257	(2.3%)
45. PGA FACTOR ADJUSTED TO NEAREST 0.01	4.2700	4.5500	(0.2800)	(6.6%)	3.33	4.0000	(0.6700)	(16.2%)	3.33	0.076	3.254	(2.3%)



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)	THRU M3	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	2,997,150	21,490	0.00717
2 Commodity Pipeline - Scheduled ITS	92,290	662	0.00717
3 No Notice Commodity Adjustment	(1,378,210)	(9,862)	
4 Commodity Adjustments (Billed to End-Users)		(1,603)	ERR
5 Commodity Adjustments Billed to End-Users (Take/Pay Billed to End-Users)			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	1,711,230	10,666	0.00623
<b>SWING SERVICE</b>			
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
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS	1,625,940	264,513	0.16259
18 Commodity Other - Scheduled ITS N/A			
19 Imbalance Cashout - FGT	0	0	
20 Imbalance Cashout - Other Shippers	102,110	174,024	0.17049
21 Imbalance Cashout - Transporting Customers	29,350	4,608	0.15700
22 Commodity Adjustments Okaloosa Sales Gas	21,840	6,901	0.31860
23 MISC (CHG USAGE)	(578)	(200)	
24 TOTAL COMMODITY (Other)	1,778,662	293,231	0.16466
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement	7,449,000	322,616	0.04331
26 Less Relinquished to End-Users			
27 Less Relinquished Off System	(1,576,440)	(42,619)	0.02703
28 Less Demand Billed to Others	(1,392,000)	(60,561)	0.04331
29 Other Okaloosa Gas	225,000	31,500	0.14000
30 Other No Notice - Reservation			
31 Other Tenn Gas MM - Reservation	3,346,200	16,731	0.00500
32 TOTAL DEMAND	8,044,760	267,638	0.03327
<b>OTHER</b>			
33 Revenue Sharing - FGT		(3,600)	
34 Peak Shaving			
35 Other (One-Time Take or Pay Charge)		3,487	ERR
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER	0	(113)	



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: NOVEMBER 1994				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
<b>TRUE-UP CALCULATION</b>								
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 line 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)	10,270	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	(989,826)	(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
<b>INTEREST PROVISION</b>								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	289,754	654,531	364,777	0.557311	* If line 5 is a refund add to line 4 If line 5 is a collection ( ) subtract from line 4			
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 (19/12 Months)	0.00444	0.00344	-0.001	-0.29056				
21 INTEREST PROVISION (15x20)	1240	2611	1371.288	0.525166				

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

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	286,530	7,816	130,704	13,822	25.46

Exhibit No. \_\_\_\_\_  
 Docket No. 950003-GU  
 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		ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
<b>THERM SALES (FIRM)</b>								
RESIDENTIAL	580,180	613,275	33,095	0.05794	3,483,141	3,836,513	353,372	0.101452
COMMERCIAL	706,961	7,319,196	6,612,235	9.35301	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	0.399043
TRANSPORTATION	1,511,010	1,402,500	(108,510)	(0.07181)	10,806,398	11,138,050	331,652	0.03069
	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
<b>THERM SALES (INTERRUPTIBLE)</b>								
SMALL INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR
INTERRUPTIBLE	77,222	240,000	162,778	2.10792	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
<b>NUMBER OF CUSTOMERS (FIRM)</b>								
	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	26,977	27,358	381	0.01412	27,671	27,025	(646)	-0.02335
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>								
	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)
<b>THERM USE PER CUSTOMER</b>								
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	0.55099
LARGE INTERRUPTIBLE	0	0	0	ERR	0	0	0	ERR



COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE OF THE PURCHASER'S GAS ADJUSTMENT COST RECOVERY FACTOR ESTIMATED FOR THE PERIOD OF	APRIL 84			MARCH 85			PERIOD TO DATE		
	CURRENT MONTH			DECEMBER 1984			ESTIMATE		
	ACTUAL	REVISED ESTIMATE	DIFFERENCE	%	ACTUAL	REVISED ESTIMATE	DIFFERENCE	%	DIFFERENCE
<b>COST OF GAS PURCHASED</b>									
1 COMMODITY PAYMENT	21,828	21,848	210	1.2%	115,690	115,720	30	0.03%	710
2 NO NOTICE SERVICE	10,767	10,767	0	0.00%	38,214	38,274	60	0.16%	0
3 SHING SERVICE	34,400	34,400	0	0.00%	43,837	43,837	0	0.00%	24,400
4 COMMODITY (OTHER)	606,373	611,083	4,710	0.78%	2,867,207	2,863,027	4,180	0.15%	(8,820)
5 DEMAND (Net Includes (1) Loss & B)	218,451	208,208	10,243	4.7%	1,424,351	1,514,209	(89,858)	-6.3%	(89,858)
6 OTHER PCA (LINDS & ONLY Revenue Sharing FCI)	(11,847)	0	(11,847)	0.00%	(11,847)	(489,874)	478,027	-40.4%	0
<b>LESS END-USE CONTRACT</b>									
7 COMMODITY PAYMENT	0	0	0	0.00%	0	0	0	0.00%	0
8 DEMAND	0	0	0	0.00%	0	0	0	0.00%	0
9	0	0	0	0.00%	0	0	0	0.00%	0
10 Second Price Month Purchase Adj. (OPTIONAL)	0	0	0	0.00%	0	0	0	0.00%	0
11 TOTAL COST	798,985	801,718	(2,733)	-0.3%	3,897,828	3,820,482	77,346	2.0%	(62,846)
12 NET UNBILLED	817	822	(5)	-0.6%	4,664	4,668	(4)	-0.1%	0
13 COMPANY USE	747,811	1,048,920	(301,109)	-40.3%	5,102,819	5,402,038	(299,219)	-5.9%	4,28
14 TOTAL THINGS SALES (Net of Revenue Tax)	3,044,120	3,008,431	35,689	1.2%	16,208,640	16,171,881	36,759	0.2%	37,888
<b>THINGS PURCHASED</b>									
15 COMMODITY PAYMENT	1,540,000	1,540,000	0	0.00%	6,516,000	6,516,000	0	0.00%	0
16 NO NOTICE SERVICE	200,000	200,000	0	0.00%	232,660	232,660	0	0.00%	200,000
17 SHING SERVICE	2,012,241	2,008,431	3,810	0.2%	18,024,753	18,013,843	10,910	0.06%	0
18 COMMODITY (OTHER)	7,484,730	6,898,990	585,740	7.9%	47,342,470	48,467,330	(1,124,860)	-2.3%	885,140
19 DEMAND	0	0	0	0.00%	0	0	0	0.00%	0
20 OTHER	0	0	0	0.00%	0	0	0	0.00%	0
<b>LESS END-USE CONTRACT</b>									
21 COMMODITY PAYMENT	0	0	0	0.00%	0	0	0	0.00%	0
22 DEMAND	0	0	0	0.00%	0	0	0	0.00%	0
23	0	0	0	0.00%	0	0	0	0.00%	0
24 TOTAL PURCHASES	2,212,241	2,008,431	203,810	9.2%	16,246,303	16,247,483	(1,180)	-0.01%	210,810
25 NET UNBILLED	2,346	2,800	(454)	-19.4%	18,728	18,794	(66)	-0.4%	0
26 COMPANY USE	2,212,241	2,008,431	203,810	9.2%	16,246,303	16,247,483	(1,180)	-0.01%	210,810
27 TOTAL THINGS SALES	3,272,808	3,003,831	268,977	8.3%	16,265,031	16,265,967	(936)	-0.6%	(868)
<b>CENTS PER THERM</b>									
28 COMMODITY PAYMENT	0.00717	0.00717	0.00000	0.00%	0.00783	0.00783	0.00000	0.00%	0.00000
29 NO NOTICE SERVICE	0.00884	0.00884	0.00000	0.00%	0.00884	0.00884	0.00000	0.00%	0.00000
30 SHING SERVICE	0.17200	0.17200	0.00000	0.00%	0.18884	0.18884	0.00000	0.00%	0.00000
31 COMMODITY (OTHER)	0.18746	0.17000	0.01746	9.3%	0.178	0.17818	(0.00018)	-0.10%	0.00000
32 DEMAND	0.02918	0.04872	(0.01954)	-67.0%	0.030	0.02289	0.00711	31.1%	(7.68)
33 OTHER	0.00000	0.00000	0.00000	0.00%	0.000	0.00000	0.00000	0.00%	0.00000
<b>LESS END-USE CONTRACT</b>									
34 COMMODITY PAYMENT	0.00000	0.00000	0.00000	0.00%	0.000	0.00000	0.00000	0.00%	0.00000
35 DEMAND	0.00000	0.00000	0.00000	0.00%	0.000	0.00000	0.00000	0.00%	0.00000
36	0.00000	0.00000	0.00000	0.00%	0.000	0.00000	0.00000	0.00%	0.00000
37 TOTAL COST OF PURCHASES	0.24920	0.24920	0.00000	0.00%	0.249	0.24983	(0.00063)	-0.25%	0.00000
38 NET UNBILLED	0.29311	0.29311	0.00000	0.00%	0.294	0.28855	0.00545	1.9%	(1.02)
39 COMPANY USE	0.36471	0.36471	0.00000	0.00%	0.365	0.36483	0.00017	0.05%	0.00000
40 TOTAL COST OF THINGS SOLD	0.81232	0.81232	0.00000	0.00%	0.813	0.81222	0.00010	0.01%	0.00000
41 TRUE UP	0.43703	0.36682	0.07021	16.0%	0.448	0.36483	0.08317	18.4%	0.021
42 TOTAL COST OF GAS	1.00278	1.00278	0.00000	0.00%	1.003	1.00276	0.00004	0.00%	0.00000
43 REVENUE TAX FACTOR	0.43888	0.28667	0.15221	34.7%	0.448	0.32848	0.11952	26.7%	0.021
44 PCA FACTOR ADJUSTED FOR TAXES	0.43800	0.287	0.15100	34.5%	0.448	0.32800	0.12000	26.7%	0.021
45 PCA FACTOR ADJUSTED TO REVENUE	0.43800	0.287	0.15100	34.5%	0.448	0.32800	0.12000	26.7%	0.021

COMMODITY	CURRENT MONTH THROUGH										PERIOD TO DATE									
	APRIL 94					MARCH 95					FLEX REV ESTIMATE					ACTUAL				
	ACTUAL	FLEX REV ESTIMATE	DIFFERENCE AMOUNT	DIFFERENCE %	%	ACTUAL	FLEX REV ESTIMATE	DIFFERENCE AMOUNT	DIFFERENCE %	%	ACTUAL	FLEX REV ESTIMATE	DIFFERENCE AMOUNT	DIFFERENCE %	%					
1 COMMODITY (Pipeline)	21,826	26,302	(4,476)	-17.02		115,990	120,466	-4,476			115,990	120,466	-4,476							
2 NO NOTICE SERVICE	10,757	0	10,757	0.00		38,274	27,517	10,757			38,274	27,517	10,757							
3 SWING SERVICE	34,400	0	34,400	0.00		43,837	9,237	34,600			43,837	9,237	34,600							
4 COMMODITY (Other)	505,273	272,700	232,573	85		2,847,207	2,615,634	231,573			2,847,207	2,615,634	231,573							
5 DEMAND	218,451	272,595	(54,144)	(20)		1,424,251	1,478,495	(54,244)			1,424,251	1,478,495	(54,244)							
6 OTHER	(1,847)	0	(1,847)			(601,821)	(599,874)	(1,847)			(601,821)	(599,874)	(1,847)							
7 COMMODITY (Pipeline)	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 Year Month Purchase Ag. (OPTIONAL)	0	0	0	0		0	0	0			0	0	0							
11 TOTAL COST	788,861	572,597	216,264	38		3,867,638	3,651,375	216,263			3,867,638	3,651,375	216,263							
12 NET UNBILLED	0	0	0	0		0	0	0			0	0	0							
13 COMPANY USE	817	1,816	(999)	(20)		4,464	4,863	(399)			4,464	4,863	(399)							
14 TOTAL THERM SALES	789,678	574,413	215,265	38		3,872,102	3,656,238	215,864			3,872,102	3,656,238	215,864							
15 COMMODITY (Pipeline)	3,044,120	2,300,000	744,120	32		15,209,580	14,465,460	744,120			15,209,580	14,465,460	744,120							
16 NO NOTICE SERVICE	1,550,000	0	1,550,000	0.00		5,515,000	3,965,000	1,550,000			5,515,000	3,965,000	1,550,000							
17 SWING SERVICE	200,000	0	200,000	0.00		233,550	33,550	200,000			233,550	33,550	200,000							
18 COMMODITY (Other)	3,017,241	2,180,000	837,241	38		16,024,753	15,187,912	836,841			16,024,753	15,187,912	836,841							
19 DEMAND	7,484,730	9,592,500	(2,107,770)	(22)		47,342,470	45,450,240	1,892,230			47,342,470	45,450,240	1,892,230							
20 OTHER	0	0	0	0		0	0	0			0	0	0							
21 COMMODITY (Pipeline)	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	3,217,241	2,180,000	1,037,241	48		16,258,203	15,221,042	1,037,161			16,258,203	15,221,042	1,037,161							
25 NET UNBILLED	0	0	0	0		0	0	0			0	0	0							
26 COMPANY USE	2,345	2,900	(555)	(19)		15,739	16,294	(555)			15,739	16,294	(555)							
27 TOTAL THERM SALES	2,223,948	2,177,100	46,848	2		14,570,815	15,204,748	(633,933)			14,570,815	15,204,748	(633,933)							
28 COMMODITY (Pipeline)	0.00717	0.01144	(0.00427)	(37.30)		0.00763	0.00833	(0.00070)			0.00763	0.00833	(0.00070)							
29 NO NOTICE SERVICE	0.00694	0.00000	0.00694	0.00		0.00694	0.00694	0.00000			0.00694	0.00694	0.00000							
30 SWING SERVICE	0.17200	0.00000	0.17200	0.00		0.18694	0.27532	(0.08838)			0.18694	0.27532	(0.08838)							
31 COMMODITY (Other)	0.16746	0.12555	0.04191	33.38		0.17768	0.17222	0.00546			0.17768	0.17222	0.00546							
32 DEMAND	0.02919	0.02842	0.00077	2.71		0.03009	0.02990	0.00019			0.03009	0.02990	0.00019							
33 OTHER	0.00000	0.00000	0.00000	0.00		0.00000	0.00000	0.00000			0.00000	0.00000	0.00000							
34 COMMODITY (Pipeline)	0.00000	0.00000	0.00000	0.00		0.00000	0.00000	0.00000			0.00000	0.00000	0.00000							
35 DEMAND	0.00000	0.00000	0.00000	0.00		0.00000	0.00000	0.00000			0.00000	0.00000	0.00000							
36	0.00000	0.00000	0.00000	0.00		0.00000	0.00000	0.00000			0.00000	0.00000	0.00000							
37 TOTAL COST OF PURCHASES	0.24520	0.26301	(0.01781)	(6.77)		0.23789	0.24015	(0.00226)			0.23789	0.24015	(0.00226)							
38 NET UNBILLED	0.00000	0.00000	0.00000	0.00		0.00000	0.00000	0.00000			0.00000	0.00000	0.00000							
39 COMPANY USE	0.28311	0.35034	(0.06723)	(24.90)		0.28363	0.29845	(0.01482)			0.28363	0.29845	(0.01482)							
40 TOTAL COST OF THERMS SOLD	0.35471	0.25301	0.10170	34.87		0.26544	0.24015	0.02529			0.26544	0.24015	0.02529							
41 TRUE UP	0.08232	0.08232	0.00000	0.00		0.08232	0.08232	0.00000			0.08232	0.08232	0.00000							
42 TOTAL COST OF GAS	0.43703	0.34533	0.09170	26.56		0.34776	0.32247	0.02529			0.34776	0.32247	0.02529							
43 REVENUE TAX FACTOR	1.00376	1.00376	0.00000	0.00		1.00376	1.00376	0.00000			1.00376	1.00376	0.00000							
44 PGA FACTOR ADJUSTED FOR TAXE (42+43)	0.43868	0.34663	0.09205	26.56		0.34906	0.32268	0.02638			0.34906	0.32268	0.02638							
45 PGA FACTOR ROUNDED TO NEAREST .001	0.43900	0.34700	0.09200	26.51		0.34900	0.32400	0.02500			0.34900	0.32400	0.02500							

PURCHASED GAS ADJUSTMENT  
COST RECOVERY CLAUSE CALCULATION  
SCHEDULE A-1 SUPPORTING DETAILFOR 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	32,507	0.00736
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)	(10,685)	
5 Commodity Adjustments Billed to End-Users (Take/Pay Billed to End-Users)			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	3,044,120	21,828	0.00717
<b>SWING SERVICE</b>			
9 Swing Service - Scheduled	200,000	34,400	0.17200
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	200,000	34,400	0.17200
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS	2,916,600	483,628	0.16582
18 Commodity Other - Scheduled ITS N/A			
19 Imbalance Cashout - FGT	0	0	
20 Imbalance Cashout - Other Shippers	62,500	11718.75	0.18750
21 Imbalance Cashout - Transporting Customers	7,780	1,253	0.16100
22 Commodity Adjustments Okaloosa Sales Gas	31,560	9,089	0.28800
23 MISC (CNG USAGE)	(1,199)	(416)	0.34657
24 TOTAL COMMODITY (Other)	3,017,241	505,273	0.16748
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement	7,697,300	333,370	0.04331
26 Less Relinquished to End-Users			
27 Less Relinquished Off System	(2,384,700)	(102,415)	0.04331
28 Less Demand Billed to Others	(1,426,570)	(61,785)	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	7,484,730	218,451	0.02919
<b>OTHER</b>			
33 Revenue Sharing - FGT		(1,847)	
34 Peak Shaving			
35 Other (One-Time Take or Pay Charge)			
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER	0	(1,847)	



FOR THE PERIOD OF: APRIL 94 Through MARCH 95

	CURRENT MONTH: DECEMBER 1994			PERIOD TO DATE		
	ACTUAL	REV FLEX ESTIMATE	DIFFERENCE AMOUNT %	ACTUAL	REV FLEX ESTIMATE	DIFFERENCE AMOUNT %
<b>TRUE-UP CALCULATION</b>						
1 PURCHASED GAS COST	503,428	273,700	(229,728) -0.83934	2,256,541	2,028,815	-229,726 -0.11343
2 TRANSPORTATION COST (A) LINE 11 - LINE 4 & 6)	285,435	298,897	13,463 0.045041	1,811,095	1,824,557	13,462 0.0082868
3 TOTAL	788,861	572,597	(216,264) -0.37769	3,867,838	3,851,372	(16,466) -0.005228
4 FUEL REVENUES (NET OF REVENUE TAX)	787,511	1,035,155	267,644 0.258554	5,102,819	5,370,283	267,464 0.0498382
5 TRUE-UP (COLLECTED) OR REFUNDED	(190,044)	(190,044)	0 0	(1,710,388)	(1,710,388)	0 0
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (1+ or -) LINE 5)	577,467	845,111	267,644 0.316897	3,392,223	3,659,867	267,644 0.0731294
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(211,393)	272,514	483,907 1.775716	(475,413)	8,495	483,908 56.863881
8 INTEREST PROVISION-THIS PERIOD (21)	1,262	2,441	1,179 0.482891	4,531	5,710	1,179 0
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	289,773	289,773	0 0	(989,826)	(989,826)	0 0
9a PGA AUDIT ADJ (DETAIL ATTACHED)	205,287	205,287	0 0	205,287	205,287	0 0
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	190,044	190,044	0 0	1,710,388	1,710,388	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)	454,973	940,059	485,086 0.518017	454,973	940,059	485,086 0.5180165
<b>INTEREST PROVISION</b>						
12 BEGINNING TRUE-UP AND INTEREST PROVISION (8)	289,773	289,773	0 0			
13 ENDING TRUE-UP BEFORE INTEREST (12 + 7 - 5)	248,424	732,331	483,907 0.660777			
14 TOTAL (12 + 13)	518,197	1,002,104	483,907 0.482891			
15 AVERAGE (50% OF 14)	259,098	501,052	241,954 0.482891			
16 INTEREST RATE - FIRST DAY OF MONTH	0.05660	0.05660	0 0			
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.06030	0.06030	0 0			
18 TOTAL (16 + 17)	0.11690	0.11690	0 0			
19 AVERAGE (50% OF 18)	0.05845	0.05845	0 0			
20 MONTHLY AVERAGE (19/12 Months)	0.00487	0.00487	0 0			
21 INTEREST PROVISION (15x20)	1262	2441	1178.516 0.482891			

not add to line 4  
 If line 5 is a withdrawal ( ) subtract from line 4

TRANSPORTATION PURCHASES  
SYSTEM SUPPLY AND END USE  
APRIL 94 Through MARCH 95

COMPANY WEST FLORIDA NATURAL GAS CO.  
ACTUAL FOR THE PERIOD OF:  
PRESENT MONTH: DECEMBER 94

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

DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST			DEMAND COST	OTHER CHARGES	TOTAL CENTS PER THERM
							THRU PARTY	PIPELINE	ACAGRIFFUEL			
DEC 94	FGT	ARIZONA	FTS		587,300	587,300	1,489		24,570	2,598	5.05	
	FGT	STONE	FTS		368,230	368,230	954		15,948	1,688	5.05	
	FGT	FRANKLIN	FTS		271,000	271,000	702		11,737	1,241	5.05	
	FGT	MED FLORIDA	FTS		181,040	181,040	489		7,841	829	5.05	
	TEHR GAS	SYS SUPPLY	FTS	3,050,408		3,116,600	7,901	518,028	132,113	13,971	22.03	
	CITRUS	SYS-BALANCING	FTS	82,500		82,500		11,718			18.75	
	END USERS	SYS-BALANCING	FTS	7,815		7,780	20	1,253	330	35	21.50	
TOTAL				3,120,521	1,387,570	4,574,450	11,514	531,000	192,539	20,361	16.26	



REVISIONS TO  
 (REVISED 8/19/93)

CONVERSION FACTOR CALCULATION

STATEMENT WEST FLORIDA NATURAL GAS CO.  
 ACTUAL FOR THE PERIOD OF:

	APR 94	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
14. ALA												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THE BTU PURCHASED	1,0414	1,0414	1,0403	1,0355	1,0422	1,0351	1,0337	1,0323	1,0333	0	0	0
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD pps	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	0	0	0
b. DELIVERY PRESSURE OF GAS PURCHASED pps	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	0	0	0
PRESSURE CORRECTION FACTOR (a/b) pps	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												
BTU CONTENT * PRESSURE CORRECTION FACTOR	1,059	1,059	1,056	1,053	1,060	1,053	1,051	1,050	1,051	#DIV/0!	#DIV/0!	#DIV/0!
PANAMA CITY												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THE BTU PURCHASED	1,0414	1,0414	1,0403	1,0355	1,0422	1,0351	1,0337	1,0323	1,0333	0	0	0
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD pps	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09	0	0	0
b. DELIVERY PRESSURE OF GAS PURCHASED pps	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	0	0	0
PRESSURE CORRECTION FACTOR (a/b) pps	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												
BTU CONTENT * PRESSURE CORRECTION FACTOR	1,067	1,067	1,068	1,061	1,068	1,060	1,059	1,058	1,059	#DIV/0!	#DIV/0!	#DIV/0!

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

CURRENT MONTH	JANUARY 1985		PERIOD TO DATE		DIFFERENCE AMOUNT	%
	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE		
<b>COST OF GAS PURCHASED</b>						
1 COMMODITY (Purchased)	27,218	22,243	4,975	137,882	6,148	3.80
2 NO NOTICE SERVICE	10,767	0	10,767	48,031	0	0.00
3 SHING SERVICE	134,847	0	134,847	8,237	168,247	1822.27
4 COMMODITY (Other)	632,894	0	632,894	2,388,811	(8,526)	-0.26
5 DEMAND (as includes 11 Lines & 8, 9)	230,718	208,308	22,410	1,822,618	(167,202)	-9.18
6 OTHER PCA REFUND 1 ONLY Revenue Sharing FGT	(12,602)	0	(12,602)	(688,874)	0	0.00
<b>LESS END USE CONTRACT</b>						
7 COMMODITY (Purchased)	0	0	0	0	0	0.00
8 DEMAND	0	0	0	0	0	0.00
9 OTHER	0	0	0	0	0	0.00
10 Second Four Month Purchase Adj. (OPTIONAL)	831,872	874,883	67,078	4,808,388	(6,777)	-0.12
11 TOTAL COST	374	874	500	8,643	0	0.00
12 NET UNBILLED	1,087,429	1,100,888	13,459	6,602,837	(106)	-0.00
13 COMPANY USE						
14 TOTAL THRU GAS SALES (Less of Revenue Tax)	3,784,310	3,192,230	682,080	18,274,121	731,689	4.00
<b>THRU GAS PURCHASED</b>						
15 COMMODITY (Purchased)	1,650,000	1,660,000	10,000	7,068,000	0	0.00
16 NO NOTICE SERVICE	778,860	0	778,860	33,660	876,660	2810.73
17 SHING SERVICE	3,242,888	0	3,242,888	18,116,123	261,589	1.22
18 COMMODITY (Other)	7,788,390	8,898,609	1,110,219	83,068,830	2,084,840	2.87
19 DEMAND	0	0	0	0	0	0.00
20 OTHER	0	0	0	0	0	0.00
<b>LESS END USE CONTRACT</b>						
21 COMMODITY (Purchased)	0	0	0	0	0	0.00
22 DEMAND	0	0	0	0	0	0.00
23 OTHER	0	0	0	0	0	0.00
24 TOTAL PURCHASES (1 + 17 + 18 + 20 + 4 + 23)	4,118,638	2,102,230	2,016,408	18,148,723	1,328,119	8.41
25 NET UNBILLED	1,871	2,100	229	17,410	0	0.00
26 COMPANY USE	2,488,285	2,088,130	400,155	18,080,180	18,284	0.10
27 TOTAL THRU GAS SALES (Less of Revenue Tax)	6,607,117	6,000,000	607,117	60,000,000	(1,075,140)	-1.78
<b>LESS END USE CONTRACT</b>						
28 COMMODITY (Purchased)	0,008,884	0,008,884	0	0,008,884	0	0.00
29 NO NOTICE SERVICE	0,172,886	0,000,000	0,172,886	0,172,886	0,000,000	0.00
30 SHING SERVICE	0,168,890	0,172,886	3,996	0,172,886	0,000,000	0.00
31 COMMODITY (Other)	0,029,970	0,048,722	18,752	0,048,722	0,000,000	0.00
32 DEMAND	0,000,000	0,000,000	0	0,000,000	0,000,000	0.00
33 OTHER	0,000,000	0,000,000	0	0,000,000	0,000,000	0.00
<b>LESS END USE CONTRACT</b>						
34 COMMODITY (Purchased)	0,000,000	0,000,000	0	0,000,000	0,000,000	0.00
35 DEMAND	0,000,000	0,000,000	0	0,000,000	0,000,000	0.00
36 OTHER	0,000,000	0,000,000	0	0,000,000	0,000,000	0.00
37 TOTAL COST OF PURCHASES	2,282,323	2,282,323	0	2,282,323	0	0.00
38 NET UNBILLED	11,329	28,194	16,865	28,194	0	0.00
39 COMPANY USE	0,282,323	0,282,323	0	0,282,323	0	0.00
40 TOTAL COST OF THRU GAS SOLD (11+12+13+14+15+16+17+18+19+20+21+22+23)	2,576,045	2,592,940	16,895	2,592,940	0	0.00
41 TRUE UP	0	0	0	0	0	0.00
42 TOTAL COST OF GAS	1,003,778	1,003,778	0	1,003,778	0	0.00
43 REVENUE TAX FACTOR	0,360,712	0,360,712	0	0,360,712	0	0.00
44 PCA FACTOR ADJUSTED FOR TAXES (42+43)	0,360,712	0,360,712	0	0,360,712	0	0.00
45 PCA FACTOR BOUNDED TO MAXIMUM 0.01	0,360,712	0,360,712	0	0,360,712	0	0.00

COMPARISON OF ACTUAL VERSUS REVISIONED FLEX ESTIMATE OF THE PURCHASE GAS ADJUSTMENT NET RECOVERY FACTOR ESTIMATED FOR THE PERIOD OF	CURRENT MONTH			PERIOD TO DATE		
	APRIL 34			MARCH 95		
	ACTUAL	FLEX/REV ESTIMATE	DIFFERENCE AMOUNT	ACTUAL	FLEX/REV ESTIMATE	DIFFERENCE AMOUNT
<b>COST OF GAS PURCHASED</b>						
1 COMMODITY (Pipeline)	27,219	30,063	(2,844)	143,209	150,529	-7,320
2 NO NOTICE SERVICE	10,757	10,757	0	49,031	48,274	757
3 SWING SERVICE	124,847	0	124,847	1,184,484	9,237	1,193,721
4 COMMODITY (Other)	5,303,875	699,182	(4,604,693)	3,318,082	3,314,816	3,266
5 DEMAND	2,307,775	229,875	(2,077,900)	1,855,126	1,708,370	1,466,756
6 OTHER	(2,502)	0	(2,502)	(604,323)	(599,974)	-4,349
<b>LESS END-USE CONTRACTS</b>						
7 COMMODITY (Pipeline)	0	0	0	0	0	0
8 DEMAND	0	0	0	0	0	0
9	0	0	0	0	0	0
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0	0	0
11 TOTAL COST	9,315,972	965,877	(8,350,095)	4,799,609	4,621,252	1,178,357
12 NET UNBILLED	0	0	0	0	0	0
13 COMPANY USE	374	1,057	(683)	4,838	5,920	-1,082
14 TOTAL THERM SALES	1,067,479	1,042,796	24,683	6,170,048	6,413,053	-2,403,005
<b>THERMS PURCHASED</b>						
15 COMMODITY (Pipeline)	3,796,210	4,196,114	(399,904)	19,005,790	18,681,574	3,421,16
16 NO NOTICE SERVICE	1,550,000	0	1,550,000	7,065,000	3,965,000	3,100,000
17 SWING SERVICE	776,550	0	776,550	1,910,100	33,550	9,765,50
18 COMMODITY (Other)	3,342,389	4,335,750	(993,361)	19,387,742	19,523,262	-1,555,20
19 DEMAND	7,769,290	7,748,690	20,600	55,111,760	57,198,720	-2,086,970
20 OTHER	0	0	0	0	0	0
<b>LESS END-USE CONTRACTS</b>						
21 COMMODITY (Pipeline)	0	0	0	0	0	0
22 DEMAND	0	0	0	0	0	0
23	0	0	0	0	0	0
24 TOTAL PURCHASES	4,118,539	4,335,750	(216,211)	20,377,642	19,556,812	821,030
25 NET UNBILLED	0	0	0	0	0	0
26 COMPANY USE	1,671	3,100	(1,429)	17,410	19,394	-1,984
27 TOTAL THERM SALES	3,489,265	4,332,650	(843,385)	18,095,180	19,537,418	-1,477,238
<b>CENTS PER THERM</b>						
28 COMMODITY (Pipeline)	0.00717	0.00716	0.00001	0.00754	0.00607	0.00147
29 NO NOTICE SERVICE	0.00694	0.00694	0.00000	0.00694	0.00694	0.00000
30 SWING SERVICE	0.17365	0.00000	0.17365	0.17870	0.27532	-0.10
31 COMMODITY (Other)	0.15880	0.16126	-0.00246	0.11442	0.16979	0.05537
32 DEMAND	0.02970	0.02967	0.00003	0.03063	0.02987	0.00076
33 OTHER	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<b>LESS END-USE CONTRACTS</b>						
34 COMMODITY Pipeline	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
36	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
37 TOTAL COST OF PURCHASES	0.22623	0.22385	0.00238	0.22053	0.23653	-0.016
38 NET UNBILLED	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
39 COMPANY USE	0.13029	0.34097	(0.21068)	0.27789	0.30525	-0.02736
40 TOTAL COST OF THERMS SOLD	0.28710	0.22285	0.06425	0.26518	0.23653	0.02865
41 TRUE UP	(E-2)	0.08232	(0.08232)	0.08232	0.08232	0.00000
42 TOTAL COST OF GAS	0.34942	0.30817	0.04125	0.34608	0.31885	0.02723
43 REVENUE TAX FACTOR	1.00376	1.00376	0.00000	1.00376	1.00376	0.00000
44 PGA FACTOR ADJUSTED FOR TAXE (42x43)	0.35073	0.30732	0.04341	0.34829	0.32005	0.02824
45 PGA FACTOR ROUNDED TO NEAREST .001	0.35100	0.30700	0.04400	0.34900	0.32000	0.02900

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	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
<b>SWING SERVICE</b>			
9 Swing Service - Scheduled	776,550	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	776,550	134,847	0.17365
<b>COMMODITY OTHER</b>			
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
<b>DEMAND</b>			
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 Mkt-Reservation			
32 TOTAL DEMAND	7,769,290	230,776	0.02970
<b>OTHER</b>			
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		FOR THE PERIOD OF		MARCH 95				PERIOD TO DATE					
				APRIL 94		THROUGH		REVISD		ESTIMATE		DIFFERENCE	
				ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	AMOUNT	%	AMOUNT	%
TRUE-UP CALCULATION		CURRENT MONTH: JANUARY 1995		THROUGH		MARCH 95		PERIOD TO DATE		PERIOD TO DATE		DIFFERENCE	
		ACTUAL		ESTIMATE		ACTUAL		ESTIMATE		AMOUNT		%	
1	PURCHASED GAS COST	528,374	699,182	170,808	0.244298	2,784,315	2,725,997	-58918	-0.21613				
2	TRANSPORTATION COST (A1 less 11 - line 4 & 6)	403,599	270,695	(132,904)	-0.49097	2,014,694	1,895,252	(119,442)	-0.063022				
3	TOTAL	931,972	969,877	37,905	0.039082	4,799,009	4,621,249	(178,760)	-0.038598				
4	FUEL REVENUES (NET OF REVENUE TAX)	1,067,429	1,042,790	(24,639)	-0.02303	6,170,048	6,413,053	243,005	0.0378932				
5	TRUE-UP (COLLECTED) OR REFUNDED	(190,044)	(190,044)	0	0	(1,900,440)	(1,900,440)	0	0				
6	FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	877,385	852,746	(24,639)	-0.02839	4,269,608	4,512,813	243,005	0.0538501				
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(54,587)	(117,131)	(62,544)	0.533068	(530,001)	(108,838)	421,163	-3.878682				
8	INTEREST PROVISION THIS PERIOD (21)	2,842	4,907	2,065	0.481821	7,173	10,817	0	0				
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST	454,973	940,059	485,086	0.516017	(989,826)	(989,826)	0	0				
9a	PGA AUDIT ADJUSTMENT with 12/94	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	1,900,440	1,900,440	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)	593,072	1,017,879	424,807	0.417345	593,070	1,017,879	424,803	0.4173409				
INTEREST PROVISION													
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	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	907,828	0.464728								
15	AVERAGE (50% OF 14)	522,701	976,516	453,814	0.464728								
16	INTEREST RATE - FIRST DAY OF MONTH	0.00030	0.06030	0	0								
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.06100	0.06030	-0.0007	-0.01181								
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 (19/12 Months)	0.00505	0.00503	-2.9E-05	-0.0058								
21	INTEREST PROVISION (15+20)	2642	4907	2265.17	0.481821								

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: 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	10,070	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

TERM SALES AND CUSTOMER DATA

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

APRIL 94 Through MARCH 95

MONTHLY STATE	PERIOD TO DATE					
	DIFFERENCE		TOTAL TERM SALES		DIFFERENCE	
	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
00,000	(642,770)	(0.41663)	5,686,893	4,963,321	(723,572)	-0.12724
50,000	(247,167)	(0.20646)	7,993,187	7,602,795	(390,392)	-0.04884
45,000	(76,267)	(0.17909)	2,310,919	2,100,296	(210,623)	-0.09114
16,450	28,998	0.33159	770,899	801,407	30,508	0.039575
13,550	(33,480)	(0.02314)	14,188,033	13,730,958	(457,075)	-0.03222
0	0	0.00000	0	0	0	#DIV/0!
26,000	(969,686)	(0.20655)	30,949,931	29,198,777	(1,751,154)	-0.05655
0	0	0.00000	0	0	0	#DIV/0!
50,000	8,391	0.03473	1,777,589	1,660,314	(1217,276)	-0.12223
0	0	0.00000	0	0	0	#DIV/0!
50,000	8,391	0.03473	1,777,589	1,660,314	(1217,276)	-0.12223
176,000	(961,296)	(0.19474)	32,727,620	30,769,091	(1,958,429)	-0.06015
AVG. NO. OF CUSTOMERS PERIOD TO DATE						
28,482	(616)	(0.01931)	25,589	26,044	(526)	-0.02053
2,060	(26)	(0.01199)	2,115	2,076	(40)	-0.01867
8	(1)	(0.11111)	9	9	0	0.023256
0	0	0.00000	0	0	0	#DIV/0!
2	0	0.00000	3	3	0	0.12
6	0	0.00000	6	6	0	0.063671
27,668	(641)	(0.01925)	27,701	27,138	(564)	-0.02035
AVG. NO. OF CUSTOMERS PERIOD TO DATE						
0	0	0.00000	0	0	0	#DIV/0!
3	(1)	(0.25000)	2	3	1	0.25000
0	0	0.00000	0	0	0	#DIV/0!
3	(1)	(0.25000)	2	3	1	0.25000
27,661	(642)	(0.01929)	27,704	27,141	(563)	(0.02032)
AVG. NO. OF CUSTOMERS PERIOD TO DATE						
35.3	(24)	(0.40484)	222	198	(24)	(0.10894)
461.2	(113)	(0.19683)	3,779	3,663	(116)	(0.03074)
43,125.0	(3,671)	(0.07648)	268,712	238,670	(30,042)	(0.11180)
0	0	0.00000	0	0	0	#DIV/0!
236,692	(5,560)	(0.02314)	2,633,677	2,327,281	(206,296)	(0.08142)
83,333	22,931	0.37964	740,662	620,106	(120,667)	(0.29778)
0	0	#DIV/0!	0	0	0	#DIV/0!

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



COMPANY WEST FLORIDA NATURAL GAS CO  
 SCHEDULE A-1R  
 REVISIONS 08/28/91  
 COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE  
 OF THE PURCHASED GAS ADJUSTING COST RECOVERY FACTOR  
 ESTIMATED FOR THE PERIOD OF  
 CURRENT MONTH APRIL 84 Through MARCH 85  
 FEBRUARY 1988

COST OF GAS PURCHASED	APRIL 84		MARCH 85		FEBRUARY 1988		PERIOD TO DATE	
	ACTUAL	REVISED ESTIMATE	DIFFERENCE	%	ACTUAL	ESTIMATE	DIFFERENCE	%
1 COMMODITY PAYMENT	21,368	23,487	(2,119)	(9.92)	184,566	181,760	2,806	1.55
2 NO NOTICE SERVICE	8,901	8,901	0	0.00	64,822	64,822	0	0.00
3 SWING SERVICE	121,624	0	121,624	0.00	200,008	8,237	191,771	3147.88
4 COMMODITY DEMAND	414,128	688,843	(274,715)	(65.77)	2,782,210	2,978,264	(196,054)	-4.23
5 DEMAND (It includes E1, Lines 6 & 8)	216,148	278,472	(62,324)	(28.83)	1,870,571	2,100,890	(230,319)	-10.97
6 OTHER PGA (E1/UNO & ONLY Revenue Sharing FCT)	(18,004)	(18,004)	0	0.00	(822,227)	(888,974)	66,747	-0.00
LEAS LEND USE CONTRACT								
7 COMMODITY PAYMENT	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 Secured From March Purchase Ag. (OPT/ONAL)	0	0	0	0.00	0	0	0	0.00
11 TOTAL COST	780,260	888,403	(108,143)	(13.77)	6,688,866	6,793,788	(104,922)	-1.57
12 NET UNBILLED	487	740	(253)	(52.07)	6,205	6,205	0	0.00
13 COMPANY USE	1,038,421	1,182,687	(144,266)	(13.98)	7,208,488	7,865,814	(657,326)	-8.96
14 TOTAL THRU GAS SALES (Net of Revenue Tax)	2,880,843	3,278,787	(397,944)	(13.81)	21,898,283	21,648,818	249,465	1.15
THESE PURCHASED								
16 COMMODITY PAYMENT	880,000	880,000	0	0.00	8,045,820	8,045,820	0	0.00
17 SWING SERVICE	872,370	0	872,370	0.00	1,882,430	23,580	1,858,850	4814.81
18 COMMODITY DEMAND	2,971,068	3,278,787	(307,719)	(10.33)	22,286,801	22,281,870	4,931	-0.22
19 DEMAND	7,466,800	6,860,820	605,980	8.83	62,677,320	68,017,840	(5,340,520)	-7.72
20 OTHER	0	0	0	0.00	0	0	0	0.00
LEAS LEND USE CONTRACT								
21 COMMODITY PAYMENT	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	3,802,828	3,278,787	524,041	16.00	23,881,271	22,428,820	1,452,451	6.47
25 NET UNBILLED	2,086	2,700	(614)	(29.43)	16,486	22,084	(5,598)	-25.35
26 COMPANY USE	3,283,200	3,273,087	10,113	0.31	21,653,280	22,483,428	(830,148)	-3.70
27 TOTAL THRU GAS SALES (Net of Revenue Tax)	6,088,114	6,554,574	(466,460)	(7.11)	43,551,037	44,934,332	(1,383,295)	-3.08
CENTS PER THERM								
28 COMMODITY PAYMENT	0.00717	0.00717	0	0.00	0.00748	0.00748	0	0.00
29 NO NOTICE SERVICE	0.00884	0.00884	0	0.00	0.00884	0.00884	0	0.00
30 SWING SERVICE	0.18074	0	0.18074	0.00	0.17821	0.27822	(0.10001)	-56.23
31 COMMODITY DEMAND	0.14128	0.18008	(0.03880)	(27.46)	0.170	0.17787	(0.00787)	-4.52
32 DEMAND	0.02886	0.04872	(0.01986)	(65.62)	0.030	0.03680	(0.00680)	-22.67
33 OTHER	0.00000	0.00000	0	0.00	0.000	0.00000	0	0.00
LEAS LEND USE CONTRACT								
34 COMMODITY PAYMENT	0.00000	0.00000	0	0.00	0.000	0.00000	0	0.00
35 DEMAND	0.00000	0.00000	0	0.00	0.000	0.00000	0	0.00
36	0.00000	0.00000	0	0.00	0.000	0.00000	0	0.00
37 TOTAL COST OF PURCHASES	0.21101	0.27476	(0.06375)	(29.36)	0.232	0.28434	(0.05234)	-18.41
38 NET UNBILLED	0.00000	0.00000	0	0.00	0.000	0.00000	0	0.00
39 COMPANY USE	0.22288	0.27467	(0.05179)	(23.08)	0.272	0.28438	(0.01238)	-4.35
40 TOTAL COST OF THERMS SOLD	0.22408	0.27426	(0.05018)	(22.40)	0.269	0.28434	(0.01534)	-5.39
41 TRUE-UP	0.08232	0.08232	0	0.00	0.08232	0.08232	0	0.00
42 TOTAL COST OF GAS	0.20640	0.26694	(0.06054)	(29.37)	0.241	0.23866	0.00234	0.98
43 REVENUE TAX FACTOR	1.00378	1.00378	0	0.00	1.00378	1.00378	0	0.00
44 PGA FACTOR ADJUSTED FOR TAXES	0.20766	0.26782	(0.06016)	(28.54)	0.243	0.23782	0.00518	2.18
45 PGA FACTOR ADJUSTED TO NEAREST 0.01	0.20800	0.268	(0.06000)	(28.43)	0.243	0.23800	0.00500	2.10

REVENUE 8/17/00  
 REVISED 8/08/01

MONTHLY STATEMENT OF ANNUAL VERIFIED FUEL DATA  
 OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
 ESTIMATED FOR THE PERIOD OF

APRIL 01 THROUGH MARCH 08

CURRENT MONTH	FEBRUARY 1998		MARCH 08		PERIOD TO DATE	
	ACTUAL	FILE REV ESTIMATE	ACTUAL	FILE REV ESTIMATE	ACTUAL	FILE REV ESTIMATE
1. COMMODITY PURCHASE	21,368	24,782	20,28	177,322	184,886	177,322
2. NO NOTICE SERVICE	8,801	0	0.00	44,076	44,832	10,767
3. SWING SERVICE	121,824	0	121,824	0	200,008	10,767
4. COMMODITY (OTHER)	414,128	646,042	13.11	7,782,210	3,812,868	290,771
5. DEMAND	216,448	208,920	8.25	1,812,280	1,812,280	-1,208,48
6. OTHER	(18,804)	0	(18,804)	0	888,874	-48,719
7. COMPANY USE	0	0	0	0	0	22,263
8. DEMAND	0	0	0	0	0	0
9. COMPANY USE	0	0	0	0	0	0
10. SERVICE FROM PURCHASE AG. (OPTIONAL)	0	0	0	0	0	0
11. TOTAL COST	160,260	840,868	(10)	6,461,808	6,461,808	881,61
12. NET UNBILLED	483	800	14.8	6,206	6,206	-15,16
13. COMPANY USE	1,028,421	1,088,010	(2)	7,208,689	7,208,689	-37,084
14. TOTAL THEMES PURCHASED	2,890,683	3,740,000	(20)	22,401,674	22,401,674	-1,86
15. COMMODITY (PAYMENT)	880,000	880,000	0	8,046,000	8,046,000	102,80
16. NO NOTICE SERVICE	872,370	0	872,370	0	1,882,470	33,660
17. SWING SERVICE	2,831,958	2,762,800	(10)	22,298,801	22,298,801	-80,281
18. COMMODITY (OTHER)	7,486,640	8,234,802	(10)	82,877,220	85,492,822	-261,632
19. DEMAND	0	0	0	0	0	-4,46
20. OTHER	0	0	0	0	0	0.00
21. COMPANY USE	0	0	0	0	0	0.00
22. DEMAND	0	0	0	0	0	0.00
23. COMPANY USE	3,603,426	3,787,800	(5)	23,681,271	23,314,412	366,859
24. TOTAL PURCHASES	2,896	2,700	(6)	16,486	16,486	2,86
25. NET UNBILLED	3,283,300	3,785,800	(15)	21,452,380	23,782,218	-2,329
26. COMPANY USE	0	0	0	0	0	0.00
27. TOTAL THEMES PURCHASED	6,007,117	6,007,117	0.00	6,007,117	6,007,117	0.00
28. COMMODITY (PAYMENT)	0,000,000	0,000,000	0.00	0,000,000	0,000,000	0.00
29. NO NOTICE SERVICE	0,000,000	0,000,000	0.00	0,000,000	0,000,000	0.00
30. SWING SERVICE	0,000,000	0,000,000	0.00	0,000,000	0,000,000	0.00
31. COMMODITY (OTHER)	0,000,000	0,000,000	0.00	0,000,000	0,000,000	0.00
32. DEMAND	0,000,000	0,000,000	0.00	0,000,000	0,000,000	0.00
33. OTHER	0,000,000	0,000,000	0.00	0,000,000	0,000,000	0.00
34. COMPANY USE	0,000,000	0,000,000	0.00	0,000,000	0,000,000	0.00
35. DEMAND	0,000,000	0,000,000	0.00	0,000,000	0,000,000	0.00
36. COMPANY USE	0,000,000	0,000,000	0.00	0,000,000	0,000,000	0.00
37. TOTAL COST OF PURCHASES	0,000,000	0,000,000	0.00	0,000,000	0,000,000	0.00
38. NET UNBILLED	0,000,000	0,000,000	0.00	0,000,000	0,000,000	0.00
39. COMPANY USE	0,000,000	0,000,000	0.00	0,000,000	0,000,000	0.00
40. TOTAL COST OF THEMES SOLD	0,000,000	0,000,000	0.00	0,000,000	0,000,000	0.00
41. TRUE UP	0,000,000	0,000,000	0.00	0,000,000	0,000,000	0.00
42. TOTAL COST OF GAS	0,000,000	0,000,000	0.00	0,000,000	0,000,000	0.00
43. REVENUE TAX FACTOR	0,000,000	0,000,000	0.00	0,000,000	0,000,000	0.00
44. PCA FACTOR ADJUSTED FOR TAXES	0,000,000	0,000,000	0.00	0,000,000	0,000,000	0.00
45. PCA FACTOR ADJUSTED TO HEAVIEST 08	0,000,000	0,000,000	0.00	0,000,000	0,000,000	0.00

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

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

COMMODITY (Pipeline)	TERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	4,526,190	32,453	0.00717
2 Commodity Pipeline - Scheduled ITS	(353,500)	(2,535)	0.00717
3 No Notice Commodity Adjustment	(1,191,840)	(8,546)	0.00717
4 Commodity Adjustments (Billed to End Users)	(227)	(16)	0.07167
5 Commodity Adjustments Credit Adj (No Notice Jan 95)			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	2,980,593	21,356	0.00717
SWING SERVICE			
9 Swing Service - Scheduled			
10 Alert Day Volumes - FGT	872,370	121,524	0.18074
11 Operational Flow Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed to Others			
13 Other			
14 Other			
15			
16 TOTAL SWING SERVICE	872,370	121,524	0.18074
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS	2,895,940	405,027	0.13888
18 Commodity Other - Scheduled ITS N/A			
19 Imbalance Cashout - FGT	0	0	
20 Imbalance Cashout - Other Shippers BOOKOUT	7,530	2,559	0.33888
21 Imbalance Cashout - Transporting Customers	1,450	194	0.13400
22 Commodity Adjustments Okaloosa Sales Gas	27,320	6,611	0.24200
23 MISC (CNG USAGE)	(1,181)	(264)	0.22354
24 TOTAL COMMODITY (Other)	2,931,059	414,128	0.14129
DEMAND			
25 Demand (Pipeline) Entitlement	6,952,400	301,108	0.04331
26 Less Relinquished to End-Users			
27 Less Relinquished Off System	(1,834,000)	(79,431)	0.04331
28 Less Demand Billed to Others	(1,209,040)	(52,364)	0.04331
29 Other Okaloosa Gas	210,000	29,400	0.14000
30 Other Supply Contract Demand Charge	3,346,200	16,731	0.00500
31 Other Tenn Gas Mkt Reservation			
32 TOTAL DEMAND	7,485,560	215,445	0.02886
OTHER			
33 Revenue Sharing - FGT			
34 Peak Shaving			
35 Other (One-Time Take or Pay Charge)		(18,904)	
36 Other Capacity Management (3 Months)			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER	0	(18,904)	

COMPANY: WEST FLORIDA NATURAL GAS CO.      CALCULATION OF TRUE-UP AND INTEREST PROVISION  
 FOR THE PERIOD OF:      APRIL 94      Through      MARCH 95

TRUE-UP CALCULATION	CURRENT MONTH: FEBRUARY 1995				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE	%	ACTUAL	REVISED ESTIMATE	DIFFERENCE	%
	AMOUNT	AMOUNT	AMOUNT	%	AMOUNT	AMOUNT	AMOUNT	%
1 PURCHASED GAS COST	395,224	598,042	202,818	0.329137	3,180,139	3,324,039	143,900	0.0432907
2 TRANSPORTATION COST (A1 line 11 - line 4 & 8)	365,126	242,514	(122,612)	-0.50559	2,379,820	2,137,766	(242,054)	-0.113278
3 TOTAL	760,350	840,556	80,206	0.09542	5,559,959	5,461,805	(98,154)	-0.017971
4 FUEL REVENUES (NET OF REVENUE TAX)	1,038,421	1,006,010	27,589	0.025881	7,208,469	7,479,063	270,594	0.0361802
5 TRUE-UP (COLLECTED) OR REFUNDED (LINE 4 + or - LINE 5)	(190,044)	(190,044)	0	0	(2,090,484)	(2,090,484)	0	0
6 FUEL REVENUE APPLICABLE TO PERIOD	848,377	875,966	27,589	0.031496	5,117,985	5,388,579	270,594	0.0502162
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 5)	88,021	35,410	(52,610)	-1.48581	(441,974)	(73,220)	368,748	-5.035752
8 INTEREST PROVISION THIS PERIOD (21)	3,708	5,081	1,975	0.347633	10,879	16,288	0	0
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	593,072	1,017,879	424,807	0.417345	(889,826)	(889,826)	0	0
9* PGA ADJUST ADJ (Detail with 12/94)	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
10* FLEX RATE REFUND (if applicable)	0	0	0	0	0	0	0	0
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7 + 8 + 9 + 10 + 10*)	874,848	1,249,014	374,166	0.299569	874,848	1,249,014	374,166	0.2995091
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	0.299349				
14 TOTAL (12 + 13)	1,464,214	2,281,212	796,998	0.352485				
15 AVERAGE (50% OF 14)	732,107	1,130,606	398,499	0.352485				
16 INTEREST RATE - FIRST DAY OF MONTH	0.08100	0.06030	-0.0007	-0.01181				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.08050	0.06030	-0.0002	-0.00332				
18 TOTAL (16 + 17)	0.12150	0.12060	-0.0009	-0.00746				
19 AVERAGE (50% OF 18)	0.08075	0.06030	-0.00045	-0.00746				
20 MONTHLY AVERAGE (19/12 Months)	0.00506	0.00503	-3. BE.05	-0.00748				
21 INTEREST PROVISION (15x20)	3708	5081	1975.003	0.347633				

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

DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST			DEMAND COST	OTHER CHARGES ACADGR/FUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE				
1-8-95	FGT	ARIZONA	FTS-1		512,400	512,400		1,327	22,192	2,347	5.05	
	FGT	STONE	FTS-1		338,000	338,000		870	14,552	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	502	5.05	
	TENN GAS	SYS SUPPLY	FTS-1	2,834,433	2,895,940	2,895,940	405,027	7,341	122,759	12,982	19.34	
	TENN GAS	SWING SUPPLY	FTS-1	658,089	872,370	872,370	121,324	1,704	28,502	3,014	23.51	
	END USERS	BALANCING	FTS-1	1,419	1,450	1,450	194	4	61	6	18.72	
	BOOKOUT	BALANCING	PURCHASE	148,050	148,050	148,050	23,848				18.11	
	BOOKOUT	BALANCING	CREDITS	(140,520)	(140,520)	(140,520)	(21,289)				15.19	
<b>TOTAL</b>				<b>3,501,471</b>	<b>1,191,840</b>	<b>4,789,130</b>	<b>529,304</b>	<b>12,136</b>	<b>202,841</b>	<b>21,461</b>	<b>15.80</b>	



FOR THE PERIOD OF: APRIL 94 Through MARCH 95

MONTH: FEBRUARY 1995

(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	3,575	3,499	100,102	97,976	1.34	1.37
TENN GAS MKT	ZONE 2 POOL	3,910	3,827	109,470	107,145	1.40	1.43
TENN GAS MKT	ZONE 3 POOL	2,858	2,797	80,022	78,322	1.47	1.50
TENN GAS MKT	SWING GAS	2,401	2,350	67,237	65,809	1.81	1.85
CENTRAL FLORIDA GAS	BOOK-OUT PURCHASES	VARIABLE	VARIABLE	14,805	14,805	1.61	1.61
NGCH/CITRUS	BOOK-OUT CREDITS	VARIABLE	VARIABLE	(14,052)	(14,052)	(1.52)	(1.52)
MUNROE REGIONAL MED. CENTER	END-USE, CASH-OUT	VARIABLE	VARIABLE	145	142	1.34	1.37
TOTAL				367,729	350,147		
				WEIGHTED AVERAGE		1.48	1.51

NOTE: PIPELINE TRANSPORTATION CHARGES ARE NOT INCLUDED

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: FEBRUARY 1995		PERIOD TO DATE		DIFFERENCE %				
	ACTUAL	ESTIMATE	DIFFERENCE AMOUNT	%		TOTAL THERM SALES			
						ACTUAL	ESTIMATE	AMOUNT	%
<b>THERM SALES (FIRM)</b>									
RESIDENTIAL	1,668,826	920,000	(748,826)	(0.44871)	7,355,718	5,883,321	(1,472,397)	-0.20017	
COMMERCIAL	1,108,197	925,000	(183,197)	(0.16531)	9,101,384	8,527,795	(573,589)	-0.06302	
COMMERCIAL LARGE VOL. 1	367,415	350,000	(17,415)	(0.04740)	2,678,334	2,460,296	(218,038)	-0.08514	
INDUSTRIAL	71,758	142,600	70,842	0.98721	842,657	944,007	101,350	0.120274	
TRANSPORTATION	1,301,772	1,277,400	(24,372)	(0.01872)	15,489,905	16,008,358	(518,453)	-0.033108	
TOTAL FIRM	4,517,997	3,615,000	(902,997)	(0.19986)	35,467,898	32,813,777	(2,654,121)	-0.07483	
<b>THERM SALES (INTERRUPTIBLE)</b>									
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	0	
LARGE INTERRUPTIBLE	177,006	195,000	17,995	0.10160	1,954,594	1,765,314	(189,280)	-0.10195	
TOTAL INTERRUPTIBLE	177,006	195,000	17,995	0.10160	1,954,594	1,765,314	(189,280)	-0.10195	
TOTAL THERM SALES	4,694,972	3,810,000	(884,972)	(0.18848)	37,422,492	34,589,091	(2,833,401)	-0.07625	
<b>NUMBER OF CUSTOMERS (FIRM)</b>									
RESIDENTIAL	28,184	25,480	(2,704)	(0.02720)	25,636	25,514	(122)	-0.00437	
COMMERCIAL	2,133	2,065	(68)	(0.03667)	2,117	2,108	(9)	-0.00442	
COMMERCIAL LARGE VOL. 1	11	8	(3)	(0.27273)	9	9	0	0	
COMMERCIAL LARGE VOL. 2	0	0	0	0.00000	0	0	0	0	
INDUSTRIAL	3	2	(1)	(0.33333)	3	3	0	0	
TRANSPORTATION	6	6	0	0.00000	6	6	0	0	
TOTAL FIRM	28,347	27,551	(796)	(0.02808)	27,760	27,639	(121)	-0.00435	
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>									
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	0	
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	28,351	27,554	(797)	(0.02811)	27,762	27,641	(121)	(0.00436)	
<b>THERM USE PER CUSTOMER</b>									
RESIDENTIAL	64	36.1	(28)	(0.4327)	287	231	(56)	(0.19666)	
COMMERCIAL	520	450.1	(69)	(0.13363)	4,299	4,046	(253)	(0.05886)	
COMMERCIAL LARGE VOL. 1	33,401	43,750.0	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	
TRANSPORTATION	216,952	212,900	(4,052)	(0.01872)	2,748,191	2,501,393	(246,798)	(0.08980)	
INTERRUPTIBLE	44,251	65,000	20,749	0.46889	767,876	772,338	4,462	0.00581	
LARGE INTERRUPTIBLE	0	0	0	0.00000	0	0	0	0	

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	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 (psi/psia)	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	FDV/01
3 BILLING FACTOR												
BTU CONTENT * PRESSURE CORRECTION FACTOR	1.058	1.059	1.058	1.053	1.060	1.053	1.051	1.050	1.051	1.051	1.049	FDV/01

PANAMA CITY	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED _____ - AVERAGE BTU CONTENT	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	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09	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 (psi/psia)	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	FDV/01
3 BILLING FACTOR												
BTU CONTENT * PRESSURE CORRECTION FACTOR	1.067	1.067	1.068	1.061	1.068	1.060	1.059	1.058	1.059	1.059	1.057	FDV/01

COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE OF THE PURCHASED GAS ADJUSTMENT RECOVERY FACTOR ESTIMATED FOR THE PERIOD OF	CURRENT MONTH		THROUGH MARCH 1988		PERIOD TO DATE		DIFFERENCE AMOUNT	%
	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	REVISED ESTIMATE		
	11/83	11/83	12/88		182,188	182,861		
<b>COST OF GAS PURCHASED</b>								
1. COMMODITY Premium	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. NO NOTICE SERVICE	8,484	8,484	0	0	81,288	82,288	280,271	3147.88
3. SWING SERVICE	0	0	0	0	200,008	0	(142,794)	2.80
4. COMMODITY (Demand)	372,488	372,488	(188,751)	(50.68)	4,184,768	4,508,622	(143,767)	3.40
5. DEMAND (See Remarks 1, 2, 3, 4, 5, 6 & 8)	284,881	308,308	88,652	31.15	2,254,532	2,408,288	(143,767)	6.37
6. OTHER (See Remarks 1, 2, 3, 4, 5, 6 & 8)	(18,287)	0	(18,287)	0	(841,616)	(839,874)	(1,742)	0.21
<b>LESS END-USE CONTRACT</b>								
7. COMMODITY Premium	0	0	0	0	0	0	0	0.00
8. DEMAND	0	0	0	0	0	0	0	0.00
9. TOTAL COST	774,218	848,213	(82,994)	(10.72)	8,334,218	8,972,002	(227,784)	2.72
10. Second Price Month Purchase Adj. (OPTIONAL)	484	734	(250)	(51.65)	8,768	7,017	(1,751)	1.99
11. TOTAL COST	805,766	1,049,482	(243,716)	(30.25)	8,013,768	8,718,108	(704,340)	8.80
12. NET UNBILLED								
13. COMPANY USE	2,682,487	2,682,487	0	0	24,348,868	24,348,868	0	0.00
14. TOTAL, THEMES SALES (Net of Revenue Tax)	2,682,487	2,682,487	0	0	24,348,868	24,348,868	0	0.00
<b>THEMES PURCHASED</b>								
15. COMMODITY Premium	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. NO NOTICE SERVICE	8,200,000	8,200,000	0	0	8,200,000	8,200,000	0	0.00
17. SWING SERVICE	0	0	0	0	0	0	0	0.00
18. COMMODITY (Demand)	2,682,487	2,682,487	(2,682,487)	(100.00)	24,348,868	24,348,868	0	0.00
19. DEMAND	10,774,720	8,688,980	4,174,820	48.10	72,381,740	68,817,430	7,734,310	11.78
20. OTHER	0	0	0	0	0	0	0	0.00
<b>LESS END-USE CONTRACT</b>								
21. COMMODITY Premium	0	0	0	0	0	0	0	0.00
22. DEMAND	0	0	0	0	0	0	0	0.00
23. TOTAL PURCHASES	2,682,487	2,682,487	0	0	28,823,228	28,823,228	0	0.00
24. NET UNBILLED	2,682,487	2,682,487	0	0	21,822	24,884	(2,062)	9.43
25. COMPANY USE	2,682,487	2,682,487	0	0	24,082,880	26,307,988	(1,374,078)	5.63
26. TOTAL, THEMES SALES (Net of Revenue Tax)	2,682,487	2,682,487	0	0	24,082,880	26,307,988	(1,374,078)	5.63
<b>CENTS PER THERM</b>								
28. COMMODITY Premium	0.00317	0.00317	0.00000	0.00	0.00317	0.00317	0.00000	0.00
29. NO NOTICE SERVICE	0.00884	0.00884	0.00000	0.00	0.00884	0.00884	0.00000	0.00
30. SWING SERVICE	0.00000	0.00000	0.00000	0.00	0.17831	0.27832	(0.09999)	-56.23
31. COMMODITY (Demand)	0.14134	0.18000	(0.03866)	(27.36)	0.187	0.17788	0.00912	4.58
32. DEMAND	0.03888	0.04872	(0.00984)	(25.35)	0.031	0.02872	0.00228	7.78
33. OTHER	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
<b>LESS END-USE CONTRACT</b>								
34. COMMODITY Premium	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
35. DEMAND	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
36. TOTAL COST OF PURCHASES	0.00317	0.00317	0.00000	0.00	0.00317	0.00317	0.00000	0.00
37. NET UNBILLED	0.28301	0.28301	0.00000	0.00	0.238	0.26882	(0.03082)	-12.91
38. COMPANY USE	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
39. TOTAL COST OF THEMES SOLD	0.28301	0.28301	0.00000	0.00	0.238	0.26882	(0.03082)	-12.91
40. OTHER	0.28444	0.28444	0.00000	0.00	0.232	0.25882	(0.02682)	-11.50
41. TRUE-UP	0.08222	0.08222	0.00000	0.00	0.08222	0.08222	0.00000	0.00
42. TOTAL COST OF GAS	0.00317	0.00317	0.00000	0.00	0.00317	0.00317	0.00000	0.00
43. REVENUE TAX FACTOR	1.00318	1.00318	0.00000	0.00	1.00318	1.00318	0.00000	0.00
44. PGA FACTOR ADJUSTED FOR TAXES	0.37736	0.37736	0.00000	0.00	0.347	0.34282	0.00454	1.30
45. PGA FACTOR ADJUSTED TO NEAREST 0.01	0.37736	0.37736	0.00000	0.00	0.347	0.34282	0.00454	1.30



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	3,780,900	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			
<b>8 TOTAL COMMODITY (Pipeline)</b>	<b>2,459,210</b>	<b>17,833</b>	<b>0.00717</b>
<b>SWING SERVICE</b>			
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			
<b>16 TOTAL SWING SERVICE</b>	<b>0</b>	<b>0</b>	<b>0.00000</b>
<b>COMMODITY OTHER</b>			
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	0.17509
20 Imbalance Cashout - Other Shippers BOOKOUT	80,850	14,205	0.13600
21 Imbalance Cashout - Transporting Customers	8,450	1,149	0.28600
22 Commodity Adjustments Okaloosa Sales Gas	27,970	8,055	0.22381
23 MISC (CHG USAGE)	(1,823)	(408)	0.14134
<b>24 TOTAL COMMODITY (OTHER)</b>	<b>2,842,467</b>	<b>373,498</b>	<b>0.13134</b>
<b>DEMAND</b>			
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)	(59,388)	0.04331
29 Other Okaloosa Gas	232,500	32,550	0.14000
30 Other Reservation FGT Phase III	1,054,000	79,682	0.07500
31 Other Tennaco Supply Contract	3,348,200	18,731	0.00500
<b>32 TOTAL DEMAND</b>	<b>10,776,420</b>	<b>394,981</b>	<b>0.03666</b>
<b>OTHER</b>			
33 Revenue Sharing - FGT		(18,287)	
34 Peak Shaving			
35 Other (One Time Take or Pay Charge)			
36 Other Capacity Management (3 Months)			
37 Other			
38 Other			
39 Other			
<b>40 TOTAL OTHER</b>	<b>0</b>	<b>(18,287)</b>	<b>0.00000</b>

TRUE-UP CALCULATION	APRIL 94		MARCH 95		PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE	ACTUAL	REVISED ESTIMATE	DIFFERENCE		
	AMOUNT	AMOUNT	%	AMOUNT	AMOUNT	%		
1 PURCHASED GAS COST	355,211	598,042	242,831	0.400043	3,535,350	3,922,081	380,731	0.098635
2 TRANSPORTATION COST (A) line 11 - line 4 & 6)	419,048	242,514	(176,534)	-0.72793	2,798,868	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	805,290	1,008,010	202,714	0.24457	8,013,705	8,545,073	531,368	0.0621771
INLET OF REVENUE TAX)								
5 TRUE-UP (COLLECTED) OR REFUNDED	(190,044)	(190,044)	0	0	(2,280,528)	(2,280,528)	0	0
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (1 + 2) - LINE 5)	615,252	875,900	260,714	0.29793	5,733,237	6,204,545	531,308	0.0648119
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(159,007)	35,410	194,417	5.490485	(800,981)	(37,810)	563,165	-14.89224
8 INTEREST PROVISION THIS PERIOD (21)	4,515	8,843	2,328	0.340192	15,384	23,141	0	0
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	874,848	1,249,014	374,166	0.299509	(989,828)	(989,828)	0	0
9a PGA AUDIT ADJ (Ident with 12/94)	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	2,280,528	2,280,528	0	0
10a FLEX RATE REFUND (if applicable)	0	0	0	0	0	0	0	0
11 TOTAL ESTIMATE/ACTUAL TRUE-UP (7 + 8 + 9 + 10 + 10a)	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	0.299508				
13 ENDING TRUE-UP BEFORE INTEREST (12 + 7-5)	905,885	1,474,468	568,583	0.385619				
14 TOTAL (12 + 13)	1,780,733	2,723,482	942,749	0.348156				
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	-4.0E-05	-0.00912				
21 INTEREST PROVISION (15x20)	4515	6843	2327.848	0.340192				

If line 5 is a refund add value 4  
If line 6 is a collection ( ) subtract from line 4

ATTACHED TO  
 (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

CUMULATIVE WEST FLORIDA NATURAL GAS CO.

DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST			DEMAND COST	OTHER CHARGES ACA/CB/FUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE				
MAR 95	FGT	ARIZONA	FTS-1		567,300	567,300	1,489		24,570	2,598	5 05	
	FGT	STONE	FTS-1		372,000	372,000	903		16,111	1,704	5 05	
	FGT	FRANKLIN	FTS-1		232,000	232,000	601		10,048	1,063	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	350,497		107,121	11,328	19 22	
	INVESTIGATOR DAY	BOOKOUT	FTS-1	80,850		80,850	14,205				17 57	
	END USERS	BALANCING	FTS-1	8,450		8,450	1,149				13 60	
<b>TOTAL</b>				<b>2,562,648</b>	<b>1,307,080</b>	<b>3,923,400</b>	<b>385,851</b>	<b>9,781</b>	<b>163,730</b>	<b>17,314</b>	<b>13.84</b>	





	FOR THE PERIOD OF:		APRIL 94		Through		MARCH 95		PERIOD TO DATE		DIFFERENCE	%
	CURRENT MONTH:		MARCH 1995		MARCH 1995		MARCH 1995		TOTAL THERM SALES			
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%				
<b>THERM SALES (FIRM)</b>												
RESIDENTIAL	1,026,271	895,000	(131,271)	(0.12791)	8,381,989	6,778,321	(1,603,668)	-0.19132				
COMMERCIAL	1,003,676	900,000	(103,676)	(0.10321)	10,104,960	9,427,795	(677,165)	-0.06701				
COMMERCIAL LARGE VOL. 1	312,620	340,000	27,380	0.08768	2,990,954	2,790,296	(200,658)	-0.06709				
INDUSTRIAL	77,796	111,450	33,654	0.43269	920,453	1,055,457	135,004	0.146671				
TRANSPORTATION	2,038,727	1,413,550	(625,177)	(0.30666)	17,528,532	16,421,908	(1,106,624)	-0.06313				
TOTAL FIRM	4,458,990	3,660,000	(798,990)	(0.17919)	39,926,888	36,473,777	(3,453,111)	-0.08649				
<b>THERM SALES (INTERRUPTIBLE)</b>												
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	0.00000				
LARGE INTERRUPTIBLE	211,374	280,000	68,626	0.32467	2,165,968	2,035,314	(130,654)	-0.06032				
TOTAL INTERRUPTIBLE	211,374	280,000	68,626	0.32467	2,165,968	2,035,314	(130,654)	-0.06032				
TOTAL THERM SALES	4,670,364	3,940,000	(730,364)	(0.15638)	42,092,856	38,509,091	(3,583,765)	-0.08514				
<b>NUMBER OF CUSTOMERS (FIRM)</b>												
RESIDENTIAL	26,579	25,510	(1,069)	(0.04022)	25,705	25,514	(192)	-0.00745				
COMMERCIAL	2,198	2,065	(133)	(0.06061)	2,124	2,104	(20)	-0.00925				
COMMERCIAL LARGE VOL. 1	7	8	1	0.14286	9	9	0	0.028845				
COMMERCIAL LARGE VOL. 2	0	0	0	0.00000	0	0	0	0.00000				
INDUSTRIAL	2	2	0	0.00000	3	3	0	0.00000				
TRANSPORTATION	6	6	0	0.00000	5	6	0	0.058824				
TOTAL FIRM	28,782	27,591	(1,201)	(0.04171)	27,845	27,535	(211)	-0.00756				
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>												
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	0.00000				
LARGE INTERRUPTIBLE	4	3	(1)	(0.25000)	3	2	(1)	(0.09375)				
TOTAL INTERRUPTIBLE	4	3	(1)	(0.25000)	3	2	(1)	(0.09375)				
TOTAL CUSTOMERS	28,786	27,594	(1,202)	(0.04174)	27,848	27,538	(211)	(0.00757)				
<b>THERM USE PER CUSTOMER</b>												
RESIDENTIAL	39	35.1	4	(0.09137)	325	265	(60)	(0.18525)				
COMMERCIAL	457	435.8	21	(0.04546)	4,758	4,481	(277)	(0.05829)				
COMMERCIAL LARGE VOL. 1	44,650	42,500.0	2,150	(0.04837)	345,110	312,930	(32,180)	(0.09324)				
COMMERCIAL LARGE VOL. 2	0	0	0	0.00000	0	0	0	0.00000				
INDUSTRIAL	339,788	235,592	104,196	(0.30666)	3,093,270	2,736,985	(356,285)	(0.11518)				
TRANSPORTATION	52,844	93,333	40,490	0.76522	812,238	842,199	29,961	0.03589				
TOTAL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	0.00000				

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
<b>1 AVERAGE BTU CONTENT OF GAS PURCHASED</b>												
THERMS PURCHASED	1.0414	1.0414	1.0403	1.0355	1.0422	1.0351	1.0337	1.0322	1.0333	1.0332	1.0319	1.0333
CCF PURCHASED												
= AVERAGE BTU CONTENT												
<b>2 PRESSURE CORRECTION FACTOR</b>												
DELIVERY PRESSURE OF GAS SOLD psig	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
DELIVERY PRESSURE OF GAS PURCHASED psig	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 (psi) psig	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170
<b>3 BILLING FACTOR</b>												
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	1.049	1.051

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
<b>PANAMA CITY</b>												
<b>1 AVERAGE BTU CONTENT OF GAS PURCHASED</b>												
THERMS PURCHASED	1.0414	1.0414	1.0403	1.0355	1.0422	1.0351	1.0337	1.0322	1.0333	1.0332	1.0319	1.0333
CCF PURCHASED												
= AVERAGE BTU CONTENT												
<b>2 PRESSURE CORRECTION FACTOR</b>												
DELIVERY PRESSURE OF GAS SOLD psig	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09
DELIVERY PRESSURE OF GAS PURCHASED psig	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 (psi) psig	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244
<b>3 BILLING FACTOR</b>												
BTU CONTENT * PRESSURE CORRECTION 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



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

FOR THE PERIOD OF APRIL 95 THROUGH MARCH 96  
 CURRENT MONTH APRIL 1995

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	3,609,830	25,882	0.00717
2 Commodity Pipeline - Scheduled ITS	(28,570)	(205)	0.00717
3 No Notice Commodity Adjustment	(1,284,910)	(9,213)	0.00717
4 Commodity Adjustments (Billed to End Users)	0	0	
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	2,296,350	16,465	0.00717
9 Swing Service - Scheduled	30,560	5,283	0.17232
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	38,660	5,283	0.17232
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS	2,335,920	356,706	0.15272
18 Commodity Other - Scheduled ITS (NA)			
19 Imbalance Cashout - FGT	0	0	
20 Imbalance Cashout - Other Suppliers BOOKOUT	(210,030)	(33,053)	0.15237
21 Imbalance Cashout - Transporting Customers	34,770	5,181	0.14900
22 Commodity Adjustments Okaloosa Sales Gas	1,450	524	0.35200
23 MISC (CHG USAGE)	(1,560)	(587)	0.37277
24 TOTAL COMMODITY (Other)	2,160,230	318,776	0.15219
DEMAND			
25 Demand (Pipeline) Enrollment	4,144,200	179,485	0.04331
26 Less Reinquished to End-Users			
27 Less Reinquished Oil System	(118,000)	(5,111)	0.04331
28 Less Demand Billed to Others	(1,305,000)	(56,520)	0.04331
29 Other Okaloosa Gas	225,000	31,500	0.14000
30 Other Reservoir FGT Phase III	1,020,000	77,112	0.07500
31 Other Tennoco Supply Contract	2,432,600	12,168	0.00500
32 TOTAL DEMAND	6,399,800	218,635	0.03729
OTHER			
33 Revenue Sharing - FGT			
34 Peak Shaving		(2,763)	
35 Other (One-Time Take or Pay Charge)			
36 Other Capacity Management (3 Months)			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER	0	(2,763)	

COMPANY WEST FLORIDA NATURAL GAS CO		FOR THE PERIOD OF		APRIL 95		Through		MARCH 96		PERIOD TO DATE			
				CURRENT MONTH - APRIL 1995		MARCH 1996		ORIGINAL ESTIMATE		DIFFERENCE		AMOUNT	
				ACTUAL	ESTIMATE	AMOUNT	%	ESTIMATE	DIFFERENCE	%	AMOUNT	%	
<b>FUEL UP-CALCULATION</b>													
1	PURCHASED GAS COST	326,013	667,595	341,582	0.51166	341,582	0.51166	667,595	341,582	0.51166	0.51166		
2	TRANSPORTATION COST (At line 11 - line 4 & 6)	265,488	201,630	(63,958)	-0.317207	205,488	0.317207	201,630	(63,958)	0.317207	0.317207		
3	TOTAL	591,601	869,225	277,624	0.319392	591,601	0.319392	869,225	277,624	0.319392	0.319392		
4	FUEL REVENUES (NET OF REVENUE TAX)	860,773	843,758	(17,015)	-0.020165	860,773	0.020165	843,758	(17,015)	-0.020165	-0.020165		
5	TRUE-UP (COLLECTED) OR REFUNDED	39,975	39,975	0	0	39,975	0	39,975	0	0	0		
6	FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	900,748	893,733	(7,015)	-0.019253	900,748	0.019253	893,733	(7,015)	-0.019253	-0.019253		
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	369,147	14,568	(254,628)	-0.30033	369,147	0.30033	14,568	(254,628)	-0.30033	-0.30033		
8	INTEREST PROVISION-THIS PERIOD (21)	5,308	7,459	2,151	0.288437	5,308	0.288437	7,459	2,151	0.288437	0.288437		
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST	910,400	1,481,311	570,911	0.385409	910,400	0.385409	1,481,311	570,911	0.385409	0.385409		
5a	PGA ADJUST (Detail with 1294)	0	0	0	0	0	0	0	0	0	0		
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(39,975)	(39,975)	0	0	(39,975)	0	(39,975)	0	0	0		
10a	FLEX RATE REFUND (if applicable)	0	0	0	0	0	0	0	0	0	0		
11	TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	1,184,879	1,463,303	278,424	0.190271	1,184,879	0.190271	1,463,303	278,424	0.190271	0.190271		
<b>INTEREST PROVISION</b>													
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	910,400	1,481,311	570,911	0.385409	910,400	0.385409	1,481,311	570,911	0.385409	0.385409		
13	ENDING TRUE-UP BEFORE INTEREST (12+7-5)	1,179,571	1,455,844	276,273	0.187658	1,179,571	0.187658	1,455,844	276,273	0.187658	0.187658		
14	TOTAL (12+13)	2,089,971	2,937,155	847,184	0.288437	2,089,971	0.288437	2,937,155	847,184	0.288437	0.288437		
15	AVERAGE (50% OF 14)	1,044,985	1,468,578	423,592	0.288437	1,044,985	0.288437	1,468,578	423,592	0.288437	0.288437		
16	INTEREST RATE - FIRST DAY OF MONTH	0.06120	0.06120	0	0	0.06120	0	0.06120	0	0	0		
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.06070	0.06070	0	0	0.06070	0	0.06070	0	0	0		
18	TOTAL (16+17)	0.12190	0.12190	0	0	0.12190	0	0.12190	0	0	0		
19	AVERAGE (50% OF 18)	0.06095	0.06095	0	0	0.06095	0	0.06095	0	0	0		
20	MONTHLY AVERAGE (19x12 Months)	0.00726	0.00726	0	0	0.00726	0	0.00726	0	0	0		
21	INTEREST PROVISION (15x20)	5308	7459	2151	0.288437	5308	0.288437	7459	2151	0.288437	0.288437		

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										SCHEDULE A-3
ACTUAL FOR THE PERIOD OF		SYSTEM SUPPLY AND END USE										(REVISED 8/19/92)
PRESENT MONTH APRIL 1995		THROUGH										MARCH 96
DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST			DEMAND COST	OTHER CHARGES	TOTAL
							THIRD PARTY	PIPELINE	ACAGRIFUEL			
APRIL 95	IGT	ARIZONA	F15-1		549,000	549,000	1,472		23,777	2,514	505	
	IGT	STONE	F15-1		360,000	360,000	932		15,592	1,649	505	
	FGT	FRANKLIN	F15-1		270,000	270,000	699		11,694	1,237	505	
	FGT	MID-FLORIDA	F15-1		126,000	126,000	326		5,457	577	505	
	TENN GAS	SYS-SUPPLY	F15-1	2,399,541		2,300,290	5,974	350,497	99,496	12,564	20,24	
	FRANKLIN	BALANCING	CASHOUT	20,000		20,000	52	3,071	870	92	20,33	
	END-USER	BALANCING	CASHOUT	14,160		14,160		2,119			14,90	
	VARIOUS	BALANCING	BOOKOUT	(210,003)		(210,003)		(33,053)			15,74	
<b>TOTAL</b>				<b>2,130,769</b>	<b>1,305,000</b>	<b>3,435,047</b>	<b>9,406</b>	<b>322,625</b>	<b>157,296</b>	<b>16,633</b>	<b>14,20</b>	





COMPANY: WEST FLORIDA NATURAL GAS CO		THERM SALES AND CUSTOMER DATA				REVISED	SCHEDULE A-5 (REVISED 01/19/93)	
FOR THE PERIOD OF		APRIL 95		Through	MARCH 96			
	CURRENT MONTH APRIL 1995				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>THERM SALES (FIRM)</b>								
RESIDENTIAL	655,073	901,150	246,077	0.37565	655,073	901,150	246,077	0.375648
COMMERCIAL	890,727	1,190,732	300,005	0.33681	890,727	1,190,732	300,005	0.336809
COMMERCIAL LARGE VOL 1	236,877	315,300	78,423	0.33107	236,877	315,300	78,423	0.331071
INDUSTRIAL	62,024	72,000	9,976	0.16084	62,024	72,000	9,976	0.160841
TRANSPORTATION	1,007,183	1,319,000	11,817	0.01173	1,307,183	1,019,000	11,817	0.011733
	0	0	0	0.00000	0	0	0	#DIV/0!
TOTAL FIRM	2,851,884	3,498,182	646,298	0.22662	2,851,884	3,498,182	646,298	0.226621
<b>THERM SALES (INTERRUPTIBLE)</b>								
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	#DIV/0!
INTERRUPTIBLE	574,985	155,000	(419,985)	(0.73043)	574,985	155,000	(419,985)	-0.73043
INTERRUPTIBLE TRANSPORTATION	375,914	352,500	(23,414)	(0.06229)	375,914	352,500	(23,414)	-0.06229
TOTAL INTERRUPTIBLE	950,899	507,500	(443,399)	(0.46629)	950,899	507,500	(443,399)	-0.46629
TOTAL THERM SALES	3,802,783	4,005,682	202,899	0.05336	3,802,783	4,005,682	202,899	0.053355
<b>NUMBER OF CUSTOMERS (FIRM)</b>		<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>						
RESIDENTIAL	26,510	25,500	(1,010)	(0.03810)	26,510	25,500	(1,010)	-0.0381
COMMERCIAL	2,155	2,150	(5)	(0.00232)	2,155	2,150	(5)	-0.00232
COMMERCIAL LARGE VOL 1	7	8	1	0.14286	7	8	1	0.142857
COMMERCIAL LARGE VOL 2	0	0	0	0.00000	0	0	0	#DIV/0!
INDUSTRIAL	2	2	0	0.00000	2	2	0	0
TRANSPORTATION	6	4	(2)	(0.33333)	6	4	(2)	-0.33333
TOTAL FIRM	28,680	27,664	(1,016)	(0.03543)	28,680	27,664	(1,016)	-0.03543
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>		<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>						
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	#DIV/0!
INTERRUPTIBLE	2	3	1	0.50000	2	3	1	0.50000
INTERRUPTIBLE TRANSPORTATION	2	2	0	0.00000	2	2	0	0.00000
TOTAL INTERRUPTIBLE	4	5	1	0.25000	4	5	1	0.25000
TOTAL CUSTOMERS	28,684	27,669	(1,015)	(0.03539)	28,684	27,669	(1,015)	(0.03539)
<b>THERM USE PER CUSTOMER</b>								
RESIDENTIAL	25	35.3	11	0.43013	25	35	11	0.43013
COMMERCIAL	413	553.8	140	0.33992	413	554	140	0.33992
COMMERCIAL LARGE VOL 1	33,840	39,412.5	5,573	0.16469	33,840	39,413	5,573	0.16469
COMMERCIAL LARGE VOL 2	0	0	0	0.00000	0	0	0	#DIV/0!
TRANSPORTATION	167,864	254,750	86,886	0.51760	167,864	254,750	86,886	0.51760
INTERRUPTIBLE	287,493	51,667	(235,826)	(0.82029)	287,493	51,667	(235,826)	(0.82029)
LARGE INTERRUPTIBLE	0	0	0	0.06642	0	0	0	0.06642

Exhibit No. \_\_\_\_\_  
 Docket No. 950003-GC  
 West Florida Natural Gas Co.  
 (TC-1) Composite  
 Page \_\_\_\_\_ of \_\_\_\_\_



SCHEDULE A-1  
 (REVISED 6/8/94)

COMPARISON OF ACTUAL VS. ORIGINAL ESTIMATE  
 (ON THE PURCHASED GAS AND OTHER COST DETERMINING FACTOR  
 ESTIMATED FOR THE PERIOD OF:

COMPANY WEST FLORIDA NATURAL GAS CO

ACCOUNT	APRIL 95		MAY 1995		MARCH 96		PERIOD TO DATE	
	ACTUAL	ORIGINAL ESTIMATE	ACTUAL	ORIGINAL ESTIMATE	ACTUAL	ORIGINAL ESTIMATE	ACTUAL	ORIGINAL ESTIMATE
<b>COST OF GAS PURCHASED</b>								
1 COMPANY USE	3,227	3,599	(10,333)	27,877	9,404	(972)	10,34	
2 NO NOTICE SERVICE	0	0	(372)	0	0	0	0	
3 SWING SERVICE	0	0	0	0	0	0	0	
4 COMPANY USE (OTHER)	210,972	491,893	(240,920)	539,748	1,151,140	(611,392)	53,11	
5 DEMAND (EX INCLUDES 5 & 6)	186,137	182,219	3,918	474,772	258,952	45,820	17,34	
6 OTHER	(12,261)	8,250	(20,511)	(15,024)	16,700	(31,724)	-189,96	
<b>LESS EURO-USE CONTRACT</b>								
7 COMPANY USE (P/yr)	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 Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0	0	0	0	
11 TOTAL COST	293,288	700,208	(42,96)	990,888	1,569,332	(578,645)	-36,87	
12 NET UNBILLED	0	0	(12,47)	1,204	1,641	(332)	-20,29	
13 COMPANY USE	751	850	(107)	1,373,766	1,444,829	(71,062)	4,92	
14 TOTAL THERM SALES (Net of Revenue Tax)	512,993	691,271	(88,078)	2,860,140	4,004,563	(744,423)	-16,17	
<b>THERM PURCHASED</b>								
15 COMPANY USE (P/yr)	1,543,790	1,987,281	(403,791)	0	0	0	0	
16 NO NOTICE SERVICE	465,000	465,000	0	0	0	0	0	
17 SWING SERVICE	0	0	0	0	0	0	0	
18 COMPANY USE (OTHER)	1,240,305	1,967,581	(727,276)	2,400,355	4,604,563	(1,207,968)	-26,15	
19 DEMAND	5,495,610	5,644,890	(149,280)	11,895,410	11,152,190	742,220	6,53	
20 OTHER	0	0	0	0	0	0	0	
<b>LESS EURO-USE CONTRACT</b>								
21 COMPANY USE (P/yr)	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	1,240,305	1,967,581	(727,276)	2,431,255	4,604,563	(1,173,308)	-25,48	
25 NET UNBILLED	0	0	(786)	3,267	3,000	(2,093)	-37,38	
26 COMPANY USE	2,914	2,800	(114)	3,862,802	4,598,563	(736,151)	-16,01	
27 TOTAL THERM SALES (Net of Revenue Tax)	1,444,609	1,964,781	(520,172)	2,860,140	4,004,563	(744,423)	-16,17	
<b>CENTS PER THERM</b>								
28 COMPANY USE (P/yr)	0.00717	0.00724	(0.00007)	0.00717	0.00724	(0.00007)	-0.31	
29 NO NOTICE SERVICE	0.00674	0.00714	(0.00040)	0.00684	0.00714	(0.00030)	-10.24	
30 SWING SERVICE	0.00000	0.00000	0.00000	0.11722	0.00000	0.11722	0.00	
31 COMPANY USE (OTHER)	0.17018	0.25000	(0.07982)	0.159	0.25000	(0.091)	-36.51	
32 DEMAND	0.03278	0.03278	0.00000	0.036	0.03218	0.004	10.95	
33 OTHER	0.00000	0.00000	0.00000	0.000	0.00000	0.000	0.00	
<b>LESS EURO-USE CONTRACT</b>								
34 COMPANY USE	0.00000	0.00000	0.00000	0.000	0.00000	0.000	0.00	
35 DEMAND	0.00000	0.00000	0.00000	0.000	0.00000	0.000	0.00	
36	0.00000	0.00000	0.00000	0.000	0.00000	0.000	0.00	
37 TOTAL COST OF PURCHASES	0.2193	0.31592	(0.09662)	0.289	0.34086	(0.05186)	-15.28	
38 NET UNBILLED	0.00000	0.00000	0.00000	0.000	0.00000	0.000	0.00	
39 COMPANY USE	0.37289	0.30843	0.06446	0.373	0.29304	0.080	8.00	
40 TOTAL COST OF THERMS SOLD	0.21640	0.35592	(0.13952)	0.273	0.34086	(0.06786)	-21.74	
41 TRUE-UP	(0.01715)	(0.01715)	0.00000	(0.01715)	(0.01715)	0.00000	0.00	
42 TOTAL COST OF GAS	0.25925	0.33877	(0.07952)	0.259	0.32371	(0.06471)	-26.06	
43 REVENUE TAX FACTOR	1.00376	1.00376	0.00000	1.00376	1.00376	0.00000	0.00	
44 PCA FACTOR ADJUSTED FOR TAX (42+43)	0.26022	0.24005	0.02017	0.240	0.32750	(0.08750)	-26.06	
45 PCA FACTOR ADJUSTED TO HEARSEST 801	0.26000	0.24000	0.02000	0.240	0.32750	(0.08750)	-26.15	

COMPANY: WEST FLORIDA NATURAL GAS CO.

PURCHASED GAS ADJUSTMENT  
COST RECOVERY CLAUSE CALCULATION  
SCHEDULE A-1 SUPPORTING DETAILFOR THE PERIOD OF: APRIL 95 Through MARCH 96  
CURRENT MONTH: MAY 1995

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	2,843,770	20,300	0.00717
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment	(23,080)	(172)	0.00717
4 Commodity Adjustments (Billed to End-Users)	(1,256,000)	(9,006)	0.00717
5 Commodity Adjustments	0	0	
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	1,563,790	11,212	0.00717
SWING SERVICE			
9 Swing Service - Scheduled	0	0	#DIV/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	#DIV/0!
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS	1,509,950	258,429	0.16471
18 Commodity Other - Scheduled ITS N/A			
19 Imbalance Cashout - FGT	14,750	3,192	0.21640
20 Imbalance Cashout - Other Shippers BOOKOUT	(455,040)	(68,140)	0.14974
21 Imbalance Cashout - Transporting Customers	113,410	18,146	0.16000
22 Commodity Adjustments Okaloosa Sales Gas	0	0	#DIV/0!
23 MISC (CNG USAGE)	(1,765)	(665)	0.37110
24 TOTAL COMMODITY (Other)	1,240,306	210,972	0.17010
DEMAND			
25 Demand (Pipeline) Entitlement	4,248,240	183,602	0.04322
26 Less Relinquished to End-Users			
27 Less Relinquished Off System(FTS-1&FTS-2	(754,500)	(33,483)	0.04439
28 Less Demand Billed to Others	(1,250,730)	(56,291)	0.04331
29 Other Okaloosa Gas	232,500	32,560	0.14000
30 Other Reservation FTS-2	606,500	47,001	0.07490
31 Other Tennaco Supply Contract	2,433,600	12,168	0.00500
32 TOTAL DEMAND	6,495,610	186,137	0.03387
OTHER			
33 Revenue Sharing - FGT		(12,261)	
34 Peak Shaving			
35 Other (One-Time Take or Pay Charge)			
36 Other Capacity Management (3 Months)			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER	0	(12,261)	

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 95 through MARCH 96

	CURRENT MONTH: MAY 1995		PERIOD TO DATE	
	ACTUAL	DIFFERENCE	ACTUAL	DIFFERENCE
	ESTIMATE	AMOUNT	ESTIMATE	AMOUNT
		%		%
<b>TRUE-UP CALCULATION</b>				
1 PURCHASED GAS COST	198,711	500,245	524,724	643,116
2 TRANSPORTATION COST (At line 11 - line 4 & 6)	200,577	200,063	466,165	(64,472)
3 TOTAL	299,288	700,308	990,889	578,644
4 FUEL REVENUES (NET OF REVENUE TAX)	512,593	601,071	1,313,766	71,063
5 TRUE-UP (COLLECTED) OR REFUNDED	39,975	39,975	79,951	0
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	552,969	641,046	1,453,717	71,063
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	153,681	(59,262)	462,820	(507,581)
8 INTEREST PROVISION - THIS PERIOD (21)	6,281	7,151	11,509	0
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	1,184,879	1,463,303	910,400	0
9a PGA AUDIT ADJ (Detail with 1294)	0	0	0	0
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(39,975)	(39,975)	(79,951)	0
10a FLEX RATE REFUND (if applicable)	0	0	0	0
11 TOTAL ESTIMATED ACTUAL TRUE-UP (7+8+9+10+10a)	1,304,866	1,371,217	1,304,866	66,351
<b>INTEREST PROVISION</b>				
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	1,184,879	1,463,303	278,424	0.190271
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	1,298,585	1,364,066	65,481	0.048005
14 TOTAL (12+13)	2,483,464	2,827,369	343,905	0.121634
15 AVERAGE (50% OF 14)	1,241,732	1,413,685	171,953	0.121634
16 INTEREST RATE - FIRST DAY OF MONTH	0.06070	0.06070	0	0
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.06070	0.06070	0	0
18 TOTAL (16+17)	0.12140	0.12140	0	0
19 AVERAGE (50% OF 18)	0.06070	0.06070	0	0
20 MONTHLY AVERAGE (19/12 Months)	0.00506	0.00506	0	0
21 INTEREST PROVISION (15x20)	6281	7151	869,7941	0.121634

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: MAY 1995

DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	COMMODITY COST			DEMAND COST	OTHER CHARGES ACAGRUFUEL	TOTAL CENTS PER THERM
						TOTAL PURCHASED	THIRD PARTY	PIPELINE			
MAY 95	FGT	ARIZONA	FTS-1		533,200	533,200		1,381	23,093	2,442	5.05
	FGT	STONE	FTS-1		357,330	357,330		925	15,476	1,637	5.05
	FGT	FRANKLIN	FTS-1		279,000	279,000		723	12,083	1,278	5.05
	FGT	MID-FLORIDA	FTS-1		130,200	130,200		317	5,630	596	5.05
	TENN GAS	SYS-SUPPLY	FTS-1	1,529,240		1,569,950	258,429	3,961	66,236	7,004	21.95
	FGT	CASH-OUT	FTS-1		14,750	14,750		3,192			21.64
	END-USERS	ECM BALANCING	FTS-1		110,547	113,410	18,146	294	4,912	519	21.59
	N/A	BOOK-OUT	FTS-1	(455,040)		(455,040)	(68,140)				(14.98)
<b>TOTAL</b>					<b>1,199,597</b>	<b>1,299,730</b>	<b>2,541,800</b>	<b>211,627</b>	<b>7,621</b>	<b>127,439</b>	<b>13.87</b>

FOR THE PERIOD OF: APRIL 95 Through MARCH 96

MONTH: MAY 1995

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE \$/MMBtu	CITYGATE PRICE (G+E)/F
TENN GAS MKT	ZONE 1 POOL	1,335	1,301	41,372	40,328	1.60	1.64
TENN GAS MKT	ZONE 2 POOL	2,225	2,168	68,961	67,220	1.66	1.70
TENN GAS MKT	ZONE 3 POOL	1,502	1,464	46,562	45,386	1.67	1.71
FGT	CASH-OUT	N/A	N/A	1,475	1,475	2.15	2.16
VARIOUS	BOOK-OUT	N/A	N/A	(45,504)	(45,504)	-1.50	-1.50
VARIOUS	END-USER BAL.	N/A	N/A	11,341	11,055	1.60	1.64
TOTAL				124,207	119,960		
				WEIGHTED AVERAGE		1.70	1.76

NOTE: PIPELINE TRANSPORTATION CHARGES ARE NOT INCLUDED

FOR THE PERIOD OF

APRIL 95 Through MARCH 96

	CURRENT MONTH		PERIOD TO DATE		DIFFERENCE %
	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	
<b>THERM SALES (FIRM)</b>					
RESIDENTIAL	411,800	529,537	117,737	0,295,96	0.341028
COMMERCIAL	705,960	879,224	173,264	0,245,43	0.296407
COMMERCIAL LARGE VOL 1	135,015	322,000	186,985	1,38,492	0.7136
INDUSTRIAL	100,647	74,000	(26,647)	(0,26,476)	-0.10248
TRANSPORTATION	1,912,418	1,010,000	(902,418)	(0,47,187)	-0.30504
TOTAL FIRM	3,265,840	2,814,761	(451,079)	(0,13,811)	0.031914
<b>THERM SALES (INTERRUPTIBLE)</b>					
SMALL INTERRUPTIBLE	91,187	160,000	68,813	0,000,00	0.00000
INTERRUPTIBLE TRANSPORTATION	365,466	304,250	(1,216)	(0,00,333)	0.75464
TOTAL INTERRUPTIBLE	456,653	524,250	67,597	0,14,803	0.03322
TOTAL THERM SALES	3,722,493	3,339,031	(383,462)	(0,10,301)	-0.26699
<b>NUMBER OF CUSTOMERS (FIRM)</b>					
RESIDENTIAL	26,272	25,000	(1,272)	(0,04,642)	-0.04323
COMMERCIAL	2,147	2,175	28	0,01,304	0.005346
COMMERCIAL LARGE VOL 1	6	8	2	0,33,333	0.230769
COMMERCIAL LARGE VOL 2	0	0	0	0,00,000	0.00000
INDUSTRIAL	3	2	(1)	(0,33,333)	-0.2
TRANSPORTATION	9	4	(5)	(0,55,556)	-0.40667
TOTAL FIRM	28,437	27,189	(1,248)	(0,04,389)	-0.03964
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>					
SMALL INTERRUPTIBLE	0	0	0	0,00,000	0.00000
INTERRUPTIBLE	2	3	1	0,50,000	0.50000
INTERRUPTIBLE TRANSPORTATION	2	2	0	0,00,000	0.00000
TOTAL INTERRUPTIBLE	4	5	1	0,25,000	0.25000
TOTAL CUSTOMERS	28,441	27,194	(1,247)	(0,04,385)	-0.03960
<b>THERM USE PER CUSTOMER</b>					
RESIDENTIAL	16	21.2	6	0.35139	0.40163
COMMERCIAL	329	404.2	75	0.22950	0.28951
COMMERCIAL LARGE VOL 1	22,503	40,250.0	17,748	0.78869	0.33236
COMMERCIAL LARGE VOL 2	212,491	252,500	40,009	0.18829	0.00000
TRANSPORTATION	45,594	53,333	7,740	0.16976	0.30305
INTERRUPTIBLE	0	0	0	0.00334	(0.68477)
AVERAGE INTERRUPTIBLE	0	0	0	0.00334	0.03435





COMMODITY NAME	PERIOD TO DATE				DIFFERENCE AMOUNT
	APR 83		MARCH 83		
	ACTUAL	ORIGINAL ESTIMATE	ACTUAL	ORIGINAL ESTIMATE	
<b>COST OF GAS PURCHASED</b>					
1 COMMODITY PURCHASE	12,912	12,912	12,912	12,912	0.00
2 NO NOTICE SERVICE	3,489	3,489	3,489	3,489	0.00
3 DEMAND SERVICE	0	0	0	0	0.00
4 COMMODITY DEMAND	423,428	423,428	423,428	423,428	0.00
5 DEMAND (if it includes 1, 2, 3 & 4)	178,776	178,776	178,776	178,776	0.00
6 OTHER	77,518	77,518	77,518	77,518	0.00
<b>LESS END USE CONTRACT</b>					
7 COMMODITY PURCHASE	0	0	0	0	0.00
8 DEMAND	0	0	0	0	0.00
9	0	0	0	0	0.00
10 Total from March Purchase and ORIGINAL	1,004,192	1,004,192	1,004,192	1,004,192	0.00
11 TOTAL COST	1,416,881	1,416,881	1,416,881	1,416,881	0.00
12 NET UNBILLED	0	0	0	0	0.00
13 COMPANY USE	775	775	775	775	0.00
14 TOTAL TRADING SALES net of Purchase Tax	268,699	268,699	268,699	268,699	0.00
<b>THEMES PURCHASED</b>					
15 COMMODITY PURCHASE	1,730,278	1,730,278	1,730,278	1,730,278	0.00
16 NO NOTICE SERVICE	460,000	460,000	460,000	460,000	0.00
17 DEMAND SERVICE	0	0	0	0	0.00
18 COMMODITY DEMAND	1,476,741	1,476,741	1,476,741	1,476,741	0.00
19 DEMAND	4,588,990	4,588,990	4,588,990	4,588,990	0.00
20 OTHER	0	0	0	0	0.00
<b>LESS END USE CONTRACT</b>					
21 COMMODITY PURCHASE	0	0	0	0	0.00
22 DEMAND	0	0	0	0	0.00
23	0	0	0	0	0.00
24 TOTAL PURCHASES	1,177,019	1,177,019	1,177,019	1,177,019	0.00
25 NET UNBILLED	0	0	0	0	0.00
26 COMPANY USE	2,527	2,527	2,527	2,527	0.00
27 TOTAL TRADING SALES net of Purchase Tax	1,174,492	1,174,492	1,174,492	1,174,492	0.00
<b>CEMES PER THERM</b>					
28 COMMODITY PURCHASE	10,000	10,000	10,000	10,000	0.00
29 NO NOTICE SERVICE	0	0	0	0	0.00
30 DEMAND SERVICE	0	0	0	0	0.00
31 COMMODITY DEMAND	0	0	0	0	0.00
32 DEMAND	0	0	0	0	0.00
33 OTHER	0	0	0	0	0.00
<b>LESS END USE CONTRACT</b>					
34 COMMODITY PURCHASE	0	0	0	0	0.00
35 DEMAND	0	0	0	0	0.00
36	0	0	0	0	0.00
37 TOTAL COST OF PURCHASES	10,000	10,000	10,000	10,000	0.00
38 NET UNBILLED	0	0	0	0	0.00
39 COMPANY USE	0	0	0	0	0.00
40 TOTAL COST OF THEMES SOLD	10,000	10,000	10,000	10,000	0.00
41 TRADING	0	0	0	0	0.00
42 TOTAL COST OF GAS	1,184,492	1,184,492	1,184,492	1,184,492	0.00
43 REVENUE TAX FACTOR	1,002,316	1,002,316	1,002,316	1,002,316	0.00
44 PCA FACTOR ADJUSTED FOR TAXES	182,176	182,176	182,176	182,176	0.00
45 PCA FACTOR ROUNDED TO NEAREST 001	182,176	182,176	182,176	182,176	0.00

COMMODITY NAME	PERIOD TO DATE				DIFFERENCE AMOUNT
	APR 83		MARCH 83		
	ACTUAL	ORIGINAL ESTIMATE	ACTUAL	ORIGINAL ESTIMATE	
1 COMMODITY PURCHASE	12,912	12,912	12,912	12,912	0.00
2 NO NOTICE SERVICE	3,489	3,489	3,489	3,489	0.00
3 DEMAND SERVICE	0	0	0	0	0.00
4 COMMODITY DEMAND	423,428	423,428	423,428	423,428	0.00
5 DEMAND (if it includes 1, 2, 3 & 4)	178,776	178,776	178,776	178,776	0.00
6 OTHER	77,518	77,518	77,518	77,518	0.00
<b>LESS END USE CONTRACT</b>					
7 COMMODITY PURCHASE	0	0	0	0	0.00
8 DEMAND	0	0	0	0	0.00
9	0	0	0	0	0.00
10 Total from March Purchase and ORIGINAL	1,004,192	1,004,192	1,004,192	1,004,192	0.00
11 TOTAL COST	1,416,881	1,416,881	1,416,881	1,416,881	0.00
12 NET UNBILLED	0	0	0	0	0.00
13 COMPANY USE	775	775	775	775	0.00
14 TOTAL TRADING SALES net of Purchase Tax	268,699	268,699	268,699	268,699	0.00
<b>THEMES PURCHASED</b>					
15 COMMODITY PURCHASE	1,730,278	1,730,278	1,730,278	1,730,278	0.00
16 NO NOTICE SERVICE	460,000	460,000	460,000	460,000	0.00
17 DEMAND SERVICE	0	0	0	0	0.00
18 COMMODITY DEMAND	1,476,741	1,476,741	1,476,741	1,476,741	0.00
19 DEMAND	4,588,990	4,588,990	4,588,990	4,588,990	0.00
20 OTHER	0	0	0	0	0.00
<b>LESS END USE CONTRACT</b>					
21 COMMODITY PURCHASE	0	0	0	0	0.00
22 DEMAND	0	0	0	0	0.00
23	0	0	0	0	0.00
24 TOTAL PURCHASES	1,177,019	1,177,019	1,177,019	1,177,019	0.00
25 NET UNBILLED	0	0	0	0	0.00
26 COMPANY USE	2,527	2,527	2,527	2,527	0.00
27 TOTAL TRADING SALES net of Purchase Tax	1,174,492	1,174,492	1,174,492	1,174,492	0.00
<b>CEMES PER THERM</b>					
28 COMMODITY PURCHASE	10,000	10,000	10,000	10,000	0.00
29 NO NOTICE SERVICE	0	0	0	0	0.00
30 DEMAND SERVICE	0	0	0	0	0.00
31 COMMODITY DEMAND	0	0	0	0	0.00
32 DEMAND	0	0	0	0	0.00
33 OTHER	0	0	0	0	0.00
<b>LESS END USE CONTRACT</b>					
34 COMMODITY PURCHASE	0	0	0	0	0.00
35 DEMAND	0	0	0	0	0.00
36	0	0	0	0	0.00
37 TOTAL COST OF PURCHASES	10,000	10,000	10,000	10,000	0.00
38 NET UNBILLED	0	0	0	0	0.00
39 COMPANY USE	0	0	0	0	0.00
40 TOTAL COST OF THEMES SOLD	10,000	10,000	10,000	10,000	0.00
41 TRADING	0	0	0	0	0.00
42 TOTAL COST OF GAS	1,184,492	1,184,492	1,184,492	1,184,492	0.00
43 REVENUE TAX FACTOR	1,002,316	1,002,316	1,002,316	1,002,316	0.00
44 PCA FACTOR ADJUSTED FOR TAXES	182,176	182,176	182,176	182,176	0.00
45 PCA FACTOR ROUNDED TO NEAREST 001	182,176	182,176	182,176	182,176	0.00

COMPANY WEST FLORIDA NATURAL GAS CO.	COMPARISON OF ACTUAL MONTHLY ESTIMATE		PERIOD TO DATE		DIFFERENCE	PERCENTAGE	DIFFERENCE	PERCENTAGE
	BY THE PURCHASER GAS ADJUSTMENT COST COVERAGE FACTOR	ESTIMATED FOR THE PERIOD OF	THROUGH	THROUGH				
	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	AMOUNT	%	AMOUNT	%
<b>COST OF GAS PURCHASED</b>								
1 COMMODITY (P/Year)	6,483	10,155	9,84	37,342	44,092	87.29	15.26	
2 NO NOTICE SERVICE	3,123	0	0.00	11,555	12,527	972	7.76	
3 SWING SERVICE	0	0	0	3,283	0	2,883	0.00	
4 COMMODITY (Other)	250,315	245,037	2	290,143	1,386,177	60,623	43.41	
5 DEMAND	158,173	213,128	(54,955)	58,945	372,080	10,865	1.90	
6 OTHER	(1,516)	0	(1,516)	(1,539)	18,700	-2,229	-199.04	
<b>LESS END-USE CONTRACT</b>								
7 COMMODITY (P/Year)	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 Seasonal (No Month Purchase Adj. (Q1+Q2+Q3))	419,881	472,042	(52,161)	1,110,748	2,041,575	6,208.26	-20.30	
11 TOTAL COST	775	429	346	2,083	2,019	13	0.63	
12 NET UNBILLED	389,699	451,613	(61,914)	1,163,455	1,916,442	-1,123.77	-7.88	
13 COMPANY USE								
14 TOTAL THERM SALES								
<b>THERM SALES</b>								
15 COMMODITY (P/Year)	1,250,000	1,250,000	(145,200)	5,210,340	6,104,583	493,823	-14.64	
16 NO NOTICE SERVICE	450,000	0	0	1,643,000	1,851,000	0	0.00	
17 SWING SERVICE	0	0	0	30,560	0	30,560	0.00	
18 COMMODITY (Other)	1,475,741	1,538,700	(62,959)	4,876,326	6,143,283	-176,687	-28.62	
19 DEMAND	4,566,980	6,112,800	(1,545,820)	16,482,390	17,298,390	-816,000	-4.72	
20 OTHER	0	0	0	0	0	0	0.00	
<b>LESS END-USE CONTRACT</b>								
21 COMMODITY (P/Year)	0	0	0	0	0	0	0.00	
22 DEMAND	0	0	0	0	0	0	0.00	
23	0	0	0	0	0	0	0.00	
24 TOTAL PURCHASES	1,475,741	1,538,700	(62,959)	4,906,996	6,143,283	-123,287	-10.12	
25 NET UNBILLED	2,527	1,400	1,127	6,034	7,000	-968	-12.80	
26 COMPANY USE	1,348,804	1,537,200	(188,496)	5,211,606	6,126,263	-924,657	-15.02	
27 TOTAL THERM SALES								
<b>CENTS PER THERM</b>								
28 COMMODITY (P/Year)	0.00217	0.00217	0.00000	0.00217	0.00222	0.00	-0.73	
29 NO NOTICE SERVICE	0.00694	0.00694	0.00000	0.00694	0.00722	0.00	-7.76	
30 SWING SERVICE	0.00000	0.00000	0.00000	0.17232	0.00000	0.17	0.00	
31 COMMODITY (Other)	0.15967	0.15925	0.0104	0.16204	0.22727	-0.07	-28.70	
32 DEMAND	0.03148	0.03487	-0.0004	0.03537	0.03207	0.00	6.95	
33 OTHER	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	
34 COMMODITY P/Year	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	
35 DEMAND	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	
36	0.28451	0.30678	-0.0223	0.28750	0.33233	-0.04	-13.49	
37 TOTAL COST OF PURCHASES	0.00000	0.00000	0.00000	0.34531	0.39571	0.05	16.74	
38 NET UNBILLED	0.30649	0.30643	0.00006	0.27088	0.32232	-0.06	-18.55	
39 COMPANY USE	0.31178	0.30678	0.0045	0.31115	0.31115	0.00	0.00	
40 TOTAL COST OF THERM SALES	-0.01715	-0.01715	0.00000	-0.01715	-0.01715	0.00	0.00	
41 TRUE-UP	0.29413	0.28963	0.0045	0.25254	0.31518	-0.06	-19.56	
42 TOTAL COST OF GAS	1.00376	1.00376	0.00000	1.00376	1.00376	0.00	0.00	
43 REVENUE TAX FACTOR	0.29524	0.29072	0.0045	0.25400	0.31636	-0.06	-19.56	
44 PGA FACTOR ADJUSTED FOR TAXE (42+43)	0.29500	0.29100	0.0040	0.25400	0.31600	-0.06	-19.62	
45 PGA FACTOR ADJUSTED TO HEAT 1.001								

COMPANY: WEST FLORIDA NATURAL GAS CO

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

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	2,000,220	19,289	0.00717
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment	(86,310)	(619)	0.00717
4 Commodity Adjustments (Billed to End Users)	(1,253,110)	(8,905)	0.00717
5 Commodity Adjustments	0	0	
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	1,360,800	9,686	0.00717
<b>SWING SERVICE</b>			
9 Swing Service - Scheduled	0	0	#DIV/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	#DIV/0!
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS	1,405,770	248,843	0.10077
18 Commodity Other - Scheduled ITS N/A			
19 Imbalance Cashout - FGT	0	0	
20 Imbalance Cashout - Other Shippers BOOKOUT	(11,050)	(1,541)	0.13942
21 Imbalance Cashout - Transporting Customers	37,900	6,296	0.16600
22 Commodity Adjustments Okaloosa Sales Gas & CNG USE	3,091	856	0.27685
23 MISC TENNECO(PRIOR PERIOD ADJ.)	(20,000)	(4,000)	0.20000
24 TOTAL COMMODITY (Other)	1,475,741	250,395	0.16967
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement	4,111,200	177,430	0.04318
26 Less Relinquished to End-Users			
27 Less Relinquished Off System	(1,532,500)	(54,249)	0.03540
28 Less Demand Billed to Others	(1,205,320)	(54,801)	0.04331
29 Other Okaloosa Gas	225,000	31,500	0.14000
30 Other Reservation FGT FTS-2 Capacity	615,000	46,125	0.07500
31 Other Tenneco Supply Contract	2,433,000	12,168	0.00500
32 TOTAL DEMAND	4,686,980	168,173	0.03448
<b>OTHER</b>			
33 Revenue Sharing - FGT		(1,516)	
34 Peak Shaving			
35 Other (One-Time Take or Pay Charge)			
36 Other Capacity Management (3 Months)			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER	0	(1,516)	

APRIL 92 Through MARCH 94

CURRENT MONTH: JUNE 1993

DESCRIPTION	CURRENT MONTH		PERIOD TO DATE		DIFFERENCE
	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	
1 PURCHASED GAS COST	248,879	245,037	773,604	1,412,877	639,273
2 TRANSPORTATION COST (At line 11 - line 4.5.6)	170,981	227,006	637,145	628,099	(9,046)
3 TOTAL	419,861	472,043	1,410,749	2,040,976	630,227
4 FUEL CHARGES (NET OF IF VALUE TAX)	389,629	471,613	1,763,465	1,916,442	152,977
5 TRUE-UP (COLLECTED OR REFUNDED)	22,975	39,975	119,976	119,976	0
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	429,674	511,588	1,883,391	2,036,368	152,977
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	9,813	39,546	472,642	(5,207)	(577,849)
8 INTEREST PROVISION THIS PERIOD (21)	6,540	6,292	18,129	21,562	3,433
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	1,304,866	1,371,217	910,400	1,481,311	570,911
9a PCA ADJUST ADJ (Detail with 12/94)	0	0	0	0	0
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(29,975)	(39,975)	(119,976)	(119,976)	0
10a FLEX RATE REFUND (if applicable)	0	0	0	0	0
11 TOTAL ESTIMATE/ACTUAL TRUE-UP (7-9+10+10a)	1,281,244	1,377,740	1,281,244	1,377,740	96,496

DESCRIPTION	CURRENT MONTH		PERIOD TO DATE		DIFFERENCE
	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	1,304,866	1,371,217	910,400	1,481,311	570,911
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	1,274,704	1,370,788	96,064	0,700,74	(874,680)
14 TOTAL (12+13)	2,579,570	2,742,005	1,006,464	1,482,055	(475,591)
15 AVERAGE (50% OF 14)	1,289,785	1,371,003	503,232	741,028	(437,796)
16 INTEREST RATE - FIRST DAY OF MONTH	0.06070	0.06070	0.06070	0.06070	0
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.06100	0.06100	0.06100	0.06100	0
18 TOTAL (16+17)	0.12170	0.12170	0.12170	0.12170	0
19 AVERAGE (50% OF 18)	0.06085	0.06085	0.06085	0.06085	0
20 MONTHLY AVERAGE (19*12 Months)	0.00507	0.00507	0.00507	0.00507	0
21 INTEREST PROVISION (15+20)	6540	6552	411,850	0,659,239	(647,389)

If line 6 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				MARCH 96			SCHEDULE A 1 (REVISED 8/19/91)	
ACTUAL FOR THE PERIOD OF PRESENT MONTH: JUNE 1995		APRIL 95				Through				
DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMITMENT COST			TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE	DEMAND COST	
								OTHER CHARGES ACA/GR/FUEL		
JUNE 95	FGT	ARIZONA	FTS-1		516,000	516,000	1,386	2,303	22,348	5.05
	FGT	STONE	FTS-1		353,320	353,320	915	1,618	15,302	5.05
	FGT	FRANKLIN	FTS-1		270,000	270,000	699	1,237	11,694	5.05
	FGT	MID-FLORIDA	FTS-1		126,000	126,000	326	577	5,457	5.05
	TENN GAS	SYS-SUPPLY	FTS-1	1,411,430		1,465,770	3,656	6,464	61,129	22.68
	VARIOUS	BOOK-OUT	FTS-1	(11,050)		(11,050)	(1,541)			(13.95)
	END-USERS	SYS BALANCING	FTS-1	37,930		37,930	6,256			16.60
<b>TOTAL</b>				<b>1,438,310</b>	<b>1,765,320</b>	<b>2,757,970</b>	<b>253,598</b>	<b>12,260</b>	<b>115,930</b>	<b>13.84</b>



FOR THE PERIOD OF: APRIL 95 Through MARCH 96

CURRENT MONTH: JUNE 1995

	ACTUAL		ESTIMATE		DIFFERENCE		PERIOD TO DATE				
	AMOUNT	%	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	ESTIMATE	DIFFERENCE	%
<b>THERM SALES (FIRM)</b>											
RESIDENTIAL	401,603	(0.01103)	397,163	(0.01103)	14,460	1,468,476	1,827,860	359,384	0.244733		
COMMERCIAL	696,882	0.14930	690,926	0.14930	104,044	2,293,669	2,870,882	577,313	0.261709		
COMMERCIAL LARGE VOL. 1	117,331	1.68801	317,000	1.68801	199,669	485,223	954,300	464,477	0.948266		
INDUSTRIAL	99,560	(0.29691)	70,000	(0.29691)	29,560	262,231	216,000	(46,231)	-0.1763		
TRANSPORTATION	1,099,208	(0.10239)	986,000	(0.10239)	113,208	4,018,809	3,016,000	(1,003,809)	-0.24978		
TOTAL FIRM	2,415,184	0.06455	2,571,079	0.06455	166,896	8,532,908	8,884,042	351,134	0.041151		
<b>THERM SALES (INTERRUPTIBLE)</b>											
SMALL INTERRUPTIBLE	0	0.00000	0	0.00000	0	0	0	0	0.00000		
INTERRUPTIBLE	35,356	2.96984	140,000	2.96984	104,644	701,527	455,000	(246,527)	-0.35141		
INTERRUPTIBLE TRANSPORTATION	383,788	(0.08162)	362,500	(0.08162)	(31,288)	1,125,168	1,069,250	(55,918)	-0.0497		
TOTAL INTERRUPTIBLE	419,143	0.17602	492,500	0.17602	73,357	1,826,695	1,524,250	(302,445)	-0.16557		
TOTAL THERM SALES	2,834,327	0.08088	3,063,579	0.08088	229,252	10,359,603	10,408,292	48,689	0.0047		
<b>NUMBER OF CUSTOMERS (FIRM)</b>											
RESIDENTIAL	26,090	(0.04944)	24,800	(0.04944)	1,290	26,291	26,100	(1,191)	-0.04529		
COMMERCIAL	2,114	0.04068	2,200	0.04068	86	2,139	2,176	36	0.016989		
COMMERCIAL LARGE VOL. 1	6	0.33333	8	0.33333	2	6	8	2	0.263168		
COMMERCIAL LARGE VOL. 2	0	0.00000	0	0.00000	0	0	0	0	0.00000		
INDUSTRIAL	4	(0.60000)	2	(0.60000)	(2)	3	2	(1)	-0.33333		
TRANSPORTATION	9	(0.65666)	4	(0.65666)	(5)	8	4	(4)	-0.6		
TOTAL FIRM	28,223	0.04284	27,014	0.04284	1,209	28,447	27,289	(1,158)	-0.0407		
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>											
SMALL INTERRUPTIBLE	0	0.00000	0	0.00000	0	0	0	0	0.00000		
INTERRUPTIBLE	2	0.50000	3	0.50000	1	2	3	1	0.50000		
INTERRUPTIBLE TRANSPORTATION	2	0.00000	2	0.00000	0	2	2	0	0.00000		
TOTAL INTERRUPTIBLE	4	0.25000	5	0.25000	1	4	5	1	0.25000		
TOTAL CUSTOMERS	28,227	0.04280	27,019	0.04280	1,208	28,451	27,294	(1,157)	(0.04066)		
<b>THERM USE PER CUSTOMER</b>											
RESIDENTIAL	15	0.04036	16.0	0.04036	1	56	73	17	0.30378		
COMMERCIAL	330	0.10437	364.1	0.10437	34	1,072	1,320	248	0.23080		
COMMERCIAL LARGE VOL. 1	19,655	1.01601	39,625.0	1.01601	19,970	77,340	119,288	41,947	0.54237		
COMMERCIAL LARGE VOL. 2	0	0.00000	0	0.00000	0	0	0	0	0.00000		
TRANSPORTATION	122,134	1.01827	246,500	1.01827	124,366	502,351	753,750	251,399	0.50044		
INTERRUPTIBLE	17,678	1.63989	46,667	1.63989	28,989	350,764	151,667	(199,097)	(0.56761)		
LARGE INTERRUPTIBLE	0	0.08876	0	0.08876	0	0	0	0	0.05230		





COMPANY WEST FLORIDA NATURAL GAS CO	SCHEDULE A-1 (REVISED 6/8/94)									
	APRIL 96					MARCH 96				
	REMARKS		ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	PERCENT	ACTUAL		PERCENT	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT
COST OF GAS PURCHASED										
1 COMPANY PURCHASED	11,021	11,555	(534)	(4.71)	10,333	10,333	0.00	10,333	(222)	(1.96)
2 MONTHLY SERVICE	3,227	3,259	(32)	(0.97)	14,182	14,182	0.00	14,182	0	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0.00	0	0	0.00
4 COMPANY USE (Other)	241,755	424,900	(183,145)	(75.6)	1,031,898	1,031,898	0.00	1,999,556	(967,658)	(48.3)
5 UNLIM'D (Est Includes C1 thru 5 & 6)	164,010	178,127	(14,117)	(8.47)	746,955	746,955	0.00	714,864	32,091	4.49
6 OTHER	(4,543)	8,256	(12,799)	(154.62)	(21,103)	(21,103)	0.00	31,400	(52,503)	(163.18)
<b>LESS END-USE CONTRACTS</b>										
7 COMPANY USE (Pipeline)	0	0	0	0.00	0	0	0.00	0	0	0.00
8 DEMAND	0	0	0	0.00	0	0	0.00	0	0	0.00
9	0	0	0	0.00	0	0	0.00	0	0	0.00
10 Sect of Year Month Purchase Ag (OPTIONAL)	0	0	0	0.00	0	0	0.00	0	0	0.00
11 TOTAL COST (1-2-3+4+5+6+10) (7-8+9)	415,453	628,675	(213,216)	(33.92)	1,826,201	1,826,201	0.00	2,822,831	(996,632)	(35.31)
12 NET UNBILLED	0	0	0	0.00	0	0	0.00	0	0	0.00
13 COMPANY USE	375	1,094	(719)	(19.17)	2,858	2,858	0.00	3,723	(865)	(23.44)
14 TOTAL THERM SALES (Net of Revenue Tax)	418,254	540,846	(122,592)	(27.29)	2,187,218	2,187,218	0.00	2,527,686	(340,467)	(13.50)
<b>THERM PURCHASED</b>										
15 COMMODITY (Pipeline)	1,538,440	1,734,652	(196,212)	(12.76)	6,748,280	6,748,280	0.00	8,063,494	(1,315,214)	(19.36)
16 NO NOTICE SERVICE (Billing Determination Only)	465,000	465,000	0	0.00	2,130,000	2,130,000	0.00	2,145,000	(15,000)	(0.70)
17 SWING SERVICE (Commodity)	0	0	0	0.00	30,660	30,660	0.00	30,660	0	0.00
18 COMMODITY (Other)	1,675,798	1,734,652	(58,854)	(3.49)	8,502,134	8,502,134	0.00	8,042,494	(459,640)	(5.29)
19 DEMAND (Billing Determination Only)	3,957,840	5,036,490	(1,078,650)	(27.14)	20,439,430	20,439,430	0.00	21,785,988	(1,346,558)	(6.59)
20 OTHER (Commodity)	0	0	0	0.00	0	0	0.00	0	0	0.00
<b>LESS END-USE CONTRACTS</b>										
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0.00	0	0	0.00
22 DEMAND	0	0	0	0.00	0	0	0.00	0	0	0.00
23 TOTAL PURCHASES (1-17+18-20) (1-23)	1,625,798	1,734,652	(108,854)	(6.28)	6,532,794	6,532,794	0.00	8,067,494	(1,534,700)	(19.02)
24 NET UNBILLED	0	0	0	0.00	0	0	0.00	0	0	0.00
25 COMPANY USE	2,328	3,309	(981)	(42.14)	8,540	8,540	0.00	12,309	(3,769)	(44.11)
27 TOTAL THERM SALES (2-28 Estimated Only)	1,445,578	1,731,152	(285,574)	(19.96)	6,537,134	6,537,134	0.00	8,055,194	(1,518,060)	(17.36)
<b>CENTS PER THERM</b>										
28 COMMODITY (Pipeline)	0.00717	0.00724	(0.00007)	(0.97)	0.00717	0.00717	0.00	0.00724	(0.00007)	(0.94)
29 NO NOTICE SERVICE (016)	0.00694	0.00774	(0.00080)	(11.33)	0.00694	0.00694	0.00	0.00774	(0.00080)	(10.33)
30 SWING SERVICE (017)	0.00000	0.00000	0.00000	0.00	0.17232	0.17232	0.00	0.00000	0.17232	0.00
31 COMMODITY (Other)	0.14870	0.24500	(0.09630)	(65.31)	0.1258	0.1258	0.00	0.24785	(0.12205)	(97.87)
32 DEMAND (018)	0.04145	0.03528	0.00617	16.51	0.037	0.037	0.00	0.03284	0.00416	11.27
33 OTHER (020)	0.00000	0.00000	0.00000	0.00	0.000	0.000	0.00	0.00000	0.00000	0.00
<b>LESS END-USE CONTRACTS</b>										
34 COMMODITY (Pipeline)	0.00000	0.00000	0.00000	0.00	0.000	0.000	0.00	0.00000	0.00000	0.00
35 DEMAND (022)	0.00000	0.00000	0.00000	0.00	0.000	0.000	0.00	0.00000	0.00000	0.00
36	0.00000	0.00000	0.00000	0.00	0.280	0.280	0.00	0.34960	(0.06960)	(23.11)
37 TOTAL COST OF PURCHASES (13+24)	0.25514	0.26242	(0.00728)	(28.49)	0.000	0.000	0.00	0.00000	0.00000	0.00
38 NET UNBILLED (13+25)	0.00000	0.00000	0.00000	0.00	0.000	0.000	0.00	0.00000	0.00000	0.00
39 COMPANY USE (13+26)	0.00871	0.31314	(0.30443)	(34.76)	0.274	0.274	0.00	0.30350	(0.02950)	(10.76)
40 TOTAL COST OF THERM SALES (13+27) (EST 37)	0.28741	0.36142	(0.07401)	(25.76)	0.00000	0.00000	0.00	0.34960	(0.04960)	(14.19)
41 TRUC-UP (E-7)	0.01715	0.01715	0.00000	0.00	0.01715	0.01715	0.00	0.01715	0.00000	0.00
42 TOTAL COST OF GAS (40+41)	1.00276	1.00276	0.00000	0.00	1.00276	1.00276	0.00	1.00276	0.00000	0.00
43 REVENUE TAX FACTOR	0.27128	0.34637	(0.07509)	(27.69)	0.258	0.258	0.00	0.33400	(0.07600)	(29.41)
44 PCA FACTOR ADJUSTED FOR TALE (42+43)	0.27100	0.347	(0.07600)	(28.04)	0.258	0.258	0.00	0.33400	(0.07600)	(29.41)
45 PCA FACTOR REQUESTED TO NEAREST 001	0.27100	0.347	(0.07600)	(28.04)	0.258	0.258	0.00	0.33400	(0.07600)	(29.41)

COMPANY: WEST FLORIDA NATURAL GAS CO

PURCHASED GAS ADJUSTMENT  
COST RECOVERY CLAUSE CALCULATION  
SCHEDULE A-1 SUPPORTING DETAILFOR THE PERIOD OF: APRIL 95 Through MARCH 96  
CURRENT MONTH: JULY 1995

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	2,773,070	19,083	0.00717
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment	16,570	110	0.00717
4 Commodity Adjustments (Billed to End-Users)	(1,251,200)	(0,971)	0.00717
5 Commodity Adjustments	0	0	
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	1,538,440	11,031	0.00717
<b>SWING SERVICE</b>			
9 Swing Service - Scheduled	0	0	#DIV/0!
10 Alert Day Volumes - FGT			
11 Operations- Flow Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed to Others			
13 Other			
14 Other			
15			
16 TOTAL SWING SERVICE	0	0	#DIV/0!
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS	1,515,000	224,636	0.14827
18 Commodity Other - Scheduled ITS N/A			
19 Imbalance Cashout - FGT	(20,340)	(3,508)	
20 Imbalance Cashout - Other Shippers BOOKOUT	(29,310)	(4,002)	0.15700
21 Imbalance Cashout - Transporting Customers	94,070	13,546	0.14400
22 Commodity Adjustments Okaloosa Sales Gas & CNG USE	10,378	2,577	0.24834
23 MISC TENNECO(PRIOR PERIOD ADJ.)	64,000	9,565	0.14945
24 TOTAL COMMODITY (Other)	1,825,798	241,766	0.14870
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement	4,248,240	183,343	0.04316
26 Less Relinquished to End-Users			
27 Less Relinquished Off System	(1,670,000)	(51,604)	0.03005
28 Less Demand Billed to Others	(1,314,400)	(56,927)	0.04331
29 Other Okaloosa Gas	232,500	32,550	0.14000
30 Other Reservation FGT FTS-2 Capacity	635,500	47,601	0.07490
31 Other Tennaco Supply Contract	1,825,200	9,126	0.00500
32 TOTAL DEMAND	3,367,940	164,010	0.04145
<b>OTHER</b>			
33 Revenue Sharing - FGT		(3,277)	
34 Peak Shaving			
35 Other (One-Time Take or Pay Charge)			
36 Other Capacity Management (3 Months)			
37 Other GRI SURCHARGE REFUND		(1,286)	
38 Other			
39 Other			
40 TOTAL OTHER	0	(4,563)	

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR ESTIMATED FOR THE PERIOD OF

THROUGH

(REVISED 6/6/94)

LINE NO.	DESCRIPTION	CURRENT MONTH (JULY 1988)			PERIOD TO DATE		
		ACTUAL	FLEETRY ESTIMATE	DIFFERENCE AMOUNT	ACTUAL	FLEETRY ESTIMATE	DIFFERENCE AMOUNT
1	COST OF GAS PURCHASED						
2	LIUMARKET (P/yr)	11,611	10,155	1,456	14,399	5,446	-4,433
3	NO NOTICE SERVICE	3,227	2,122	1,105	14,282	15,950	-868
4	SWING SERVICE	0	0	0	5,283	0	5,283
5	COMMODITY (GWH)	2,417,555	2,450,037	(32,482)	1,031,888	1,641,213	-609,325
6	DEMAND	164,010	213,128	(49,118)	746,955	785,208	-38,253
7	OTHER	(14,742)	0	(14,742)	(21,102)	16,100	37,802
8	COMMODITY (P/yr)	0	0	0	0	0	0
9	DEMAND	0	0	0	0	0	0
10	Second Five Month Purchase Adj. (RT/FORMAL)	0	0	0	0	0	0
11	TOTAL COST	415,453	472,042	(56,589)	1,816,206	2,513,817	-687,608
12	NET UNBILLED	0	0	0	2,828	2,499	329
13	COMPANY USE	775	428	347	2,182,218	2,368,955	-206,737
14	TOTAL BIFIRM SALES	418,754	471,613	(52,859)	1,819,034	2,371,414	-552,380
<b>THERMS PURCHASED</b>							
15	COMMODITY (P/yr)	1,538,440	1,500,000	38,440	6,742,389	7,684,543	-942,154
16	NO NOTICE SERVICE	45,000	0	45,000	2,170,000	2,115,000	55,000
17	SWING SERVICE	0	0	0	30,668	0	30,668
18	COMMODITY (GWH)	1,625,798	1,638,700	(12,902)	6,502,134	7,681,363	-1,179,229
19	DEMAND	3,037,840	5,112,800	(2,074,960)	29,438,430	23,411,790	6,026,640
20	OTHER	0	0	0	0	0	0
21	COMMODITY (P/yr)	0	0	0	0	0	0
22	DEMAND	0	0	0	0	0	0
23	TOTAL PURCHASES	1,625,798	1,638,700	(12,902)	6,572,784	7,681,363	-1,108,579
24	NET UNBILLED	0	0	0	8,560	8,400	160
25	COMPANY USE	2,228	1,400	828	6,571,324	7,672,963	-1,101,639
26	TOTAL BIFIRM SALES	1,425,328	1,537,300	(111,972)	6,570,000	7,680,363	-1,110,363
<b>CENTS PER THERM</b>							
28	COMMODITY (P/yr)	0.00717	0.00717	0.00000	0.00717	0.00721	-0.00004
29	NO NOTICE SERVICE	0.00594	0.00594	0.00000	0.00594	0.00740	-0.00146
30	SWING SERVICE	0.00000	0.00000	0.00000	0.17232	0.00000	0.17232
31	COMMODITY (GWH)	0.14870	0.15925	(0.01055)	0.15870	0.21365	-0.05495
32	DEMAND	0.01445	0.01487	(0.00042)	0.02854	0.03254	-0.00400
33	OTHER	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
34	COMMODITY (P/yr)	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
36	TOTAL COST OF PURCHASES	0.00000	0.00000	0.00000	0.27854	0.32721	-0.04867
37	NET UNBILLED	0.25534	0.26678	(0.01144)	0.27432	0.32721	-0.05289
38	COMPANY USE	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
39	TOTAL COST OF THERMS SOLD	0.28741	0.26678	0.02063	0.27432	0.32721	-0.05289
40	TRUE UP	(0.01115)	(0.01115)	0.00000	(0.01115)	(0.01115)	0.00000
41	TOTAL COST OF GAS	0.27626	0.25563	0.02063	0.26317	0.31606	-0.05289
42	VEHICLE TAX FACTOR	1.00316	1.00316	0.00000	1.00316	1.00316	0.00000
43	PCA FACTOR ADJUSTED FOR TAX	0.27128	0.25563	0.01565	0.25814	0.31123	-0.05309
44	PCA FACTOR ROUNDED TO HEARST 0.01	0.27100	0.25100	0.02000	0.25800	0.31100	-0.05300

FOR THE PERIOD OF:	APRIL 95 Through MARCH 96				PERIOD TO DATE			
	CURRENT MONTH: JULY 1995				ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE	
	ACTUAL	ORIGINAL ESTIMATE	AMOUNT	%			ACTUAL	ORIGINAL ESTIMATE
<b>TRUE-UP CALCULATION</b>								
1 PURCHASED GAS COST	237,192	245,037	7,845	0.032015	1,010,795	1,057,913	647,117.57	0.3903206
2 TRANSPORTATION COST (A1 line 11 - line 4 & 6)	178,267	227,006	48,738	0.2147	815,413	855,704	40,291	0.0470856
3 TOTAL	415,459	472,042	56,583	0.119968	1,826,208	2,513,617	687,409	0.271474
4 FUEL REVENUES (NET OF REVENUE TAX)	418,754	471,613	52,859	0.11206	2,162,220	2,388,055	205,835	0.0861938
5 TRUE-UP (COLLECTED) OR REFUNDED	39,975	39,975	0	0	159,901	159,901	0	0
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	458,730	511,588	52,859	0.103323	2,342,121	2,547,956	205,835	0.0807846
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	43,271	39,546	(3,724)	-0.09418	515,912	34,339	(481,573)	-14.0241
8 INTEREST PROVISION - THIS PERIOD (21)	6,393	6,865	472	0.068698	24,522	28,427	0	0
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	1,281,244	1,377,740	96,496	0.070039	910,400	1,481,311		0
9a PGA AUDIT ADJ (Detail with 1294)	0	0			0	0		
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(39,975)	(39,975)	0	0	(159,901)	(159,901)	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)	1,290,932	1,384,176	93,243	0.067364	1,290,933	1,384,176	93,243	0.0673634
<b>INTEREST PROVISION</b>								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	1,281,244	1,377,740	96,496	0.070039				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	1,284,539	1,377,311	92,772	0.067357				
14 TOTAL (12+13)	2,565,783	2,755,051	189,268	0.068698				
15 AVERAGE (50% OF 14)	1,282,892	1,377,526	94,634	0.068698				
16 INTEREST RATE - FIRST DAY OF MONTH	0.06100	0.06100	0	0				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05860	0.05860	0	0				
18 TOTAL (16+17)	0.11960	0.11960	0	0				
19 AVERAGE (50% OF 18)	0.05980	0.05980	0	0				
20 MONTHLY AVERAGE (19/12 Months)	0.00498	0.00498	0	0				
21 INTEREST PROVISION (15*20)	6393	6865	471.592	0.068698				

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 USESCHEDULE A-J  
(REVISED 8/19/93)ACTUAL FOR THE PERIOD OF:  
PRESENT MONTH: JULY 1995

APRIL 95

Through

MARCH 96

DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	COMMODITY COST			DEMAND COST	OTHER CHARGES ACA/GR/FUEL	TOTAL CENTS PER THERM
						TOTAL PURCHASED	THIRD PARTY	PIPELINE			
JULY 95	FGT	ARIZONA	FTS-1		533,200	533,200		1,381	23,093	2,442	5.05
	FGT	STONE	FTS-1		359,270	359,270		931	15,560	1,645	5.05
	FGT	FRANKLIN	FTS-1		228,530	228,530		592	9,898	1,047	5.05
	FGT	MID-FLORIDA	FTS-1		130,200	130,200		337	5,639	596	5.05
	TENN GAS	SYS-SUPPLY	FTS-1	1,458,835		1,515,000	224,636	3,778	63,182	6,681	20.45
	TENN GAS	Prior Period Adjustment	FTS-1	61,627		64,000	9,565	160	2,669	282	20.57
	END-USERS	SYS. BALANCING	FTS-1	94,070		94,070	13,546				14.40
<b>TOTAL</b>				1,614,532	1,251,200	2,924,270	247,747	7,179	120,041	12,694	13.01

Exhibit No. \_\_\_\_\_  
Docket No. 950003-CU  
West Florida Natural Gas Co.  
(TG-1) Composite  
Page \_\_\_\_\_ of \_\_\_\_\_



FOR THE PERIOD OF: APRIL 95 Through MARCH 96

	CURRENT MONTH: JULY 1995				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>THERM SALES (FIRM)</b>								
RESIDENTIAL	367,614	394,939	27,125	0.07375	1,836,290	2,222,799	386,509	0.210484
COMMERCIAL	726,525	866,213	141,688	0.19502	3,020,094	3,739,095	719,001	0.238072
COMMERCIAL - LARGE VOL. 1	88,525	250,000	161,475	1.82406	578,348	1,204,300	625,952	1.08231
INDUSTRIAL	73,448	68,000	(5,448)	(0.07417)	335,679	284,000	(51,679)	-0.15395
TRANSPORTATION	1,554,014	1,020,700	(533,814)	(0.34351)	5,572,823	4,035,200	(1,537,623)	-0.27591
	0	0	0	0.00000	0	0	0	#DIV/0!
<b>TOTAL FIRM</b>	<b>2,810,326</b>	<b>2,601,352</b>	<b>(208,974)</b>	<b>(0.07436)</b>	<b>11,343,234</b>	<b>11,485,394</b>	<b>142,160</b>	<b>0.012533</b>
<b>THERM SALES (INTERRUPTIBLE)</b>								
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	#DIV/0!
INTERRUPTIBLE	191,742	150,000	(41,742)	(0.21770)	893,269	605,000	(288,269)	-0.32271
INTERRUPTIBLE TRANSPORTATION	358,731	364,250	5,519	0.01538	1,483,899	1,433,500	(50,399)	-0.03396
TOTAL INTERRUPTIBLE	550,473	514,250	(36,223)	(0.06580)	2,377,168	2,038,500	(338,668)	-0.14247
<b>TOTAL THERM SALES</b>	<b>3,360,799</b>	<b>3,115,602</b>	<b>(245,197)</b>	<b>(0.07296)</b>	<b>13,720,402</b>	<b>13,523,894</b>	<b>(196,508)</b>	<b>-0.01432</b>
<b>NUMBER OF CUSTOMERS (FIRM)</b>								
	<b>25,549</b>	<b>24,600</b>	<b>(949)</b>	<b>(0.03714)</b>	<b>26,105</b>	<b>24,975</b>	<b>(1,130)</b>	<b>-0.0433</b>
RESIDENTIAL	2,070	2,225	155	0.07488	2,639	2,744	105	0.039693
COMMERCIAL	7	9	2	0.28571	7	8	2	0.269231
COMMERCIAL LARGE VOL. 1	0	0	0	0.00000	0	0	0	#DIV/0!
COMMERCIAL LARGE VOL. 2	4	2	(2)	(0.50000)	3	2	(1)	-0.38462
INDUSTRIAL	9	4	(5)	(0.55556)	8	4	(4)	-0.51515
TRANSPORTATION	27,639	26,840	(799)	(0.02891)	28,762	27,733	(1,029)	-0.03578
<b>TOTAL FIRM</b>	<b>27,639</b>	<b>26,840</b>	<b>(799)</b>	<b>(0.02891)</b>	<b>28,762</b>	<b>27,733</b>	<b>(1,029)</b>	<b>-0.03578</b>
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>								
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>
SMALL INTERRUPTIBLE	2	3	1	0.50000	2	3	1	0.50000
INTERRUPTIBLE	2	2	0	0.00000	2	2	0	0.00000
INTERRUPTIBLE TRANSPORTATION	4	5	1	0.25000	4	5	1	0.25000
TOTAL INTERRUPTIBLE	27,643	26,845	(798)	(0.02887)	28,766	27,738	(1,028)	(0.03575)
<b>TOTAL CUSTOMERS</b>	<b>27,643</b>	<b>26,845</b>	<b>(798)</b>	<b>(0.02887)</b>	<b>28,766</b>	<b>27,738</b>	<b>(1,028)</b>	<b>(0.03575)</b>
<b>THERM USE PER CUSTOMER</b>								
RESIDENTIAL	14	16.1	2	0.11517	70	89	19	0.26526
COMMERCIAL	351	390.2	39	0.11177	1,144	1,363	218	0.19081
COMMERCIAL LARGE VOL. 1	12,646	27,777.8	15,131	1.19649	88,977	145,976	56,999	0.64061
COMMERCIAL LARGE VOL. 2	0	0	0	0.00000	0	0	0	#DIV/0!
INDUSTRIAL	172,668	255,050	82,382	0.47711	675,494	1,008,800	333,306	0.49343
TRANSPORTATION	95,871	50,000	(45,871)	(0.47847)	446,635	201,667	(244,968)	(0.54847)
INTERRUPTIBLE	0	0	(0)	(0.01515)	0	0	0	0.03516
LARGE INTERRUPTIBLE								





COMPANY WEST FLORIDA NATURAL GAS CO. SCHEDULE A-1  
 COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATES (REVISED 6/28/84)  
 OF THE PURCHASED GAS ADMINISTRATION COST RECOVERY FACTOR  
 ESTIMATED FOR THE PERIOD OF

	CURRENT MONTH		THROUGH		PERIOD TO DATE	
	APRIL 86	AUGUST 85	MARCH 86	APRIL 86	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT
<b>COST OF GAS PURCHASED</b>						
1 CABLES (P/yr)	11,403	12,075	(672)	55,796	76,287	(10,491)
2 NO. 1 DIESEL SERVICE	3,227	3,599	(372)	18,009	20,201	(2,192)
3 SWING SERVICE	943	0	943	6,226	943	5,283
4 CUMULATIVE (RATES)	209,072	406,620	(197,548)	1,240,970	2,406,176	(1,165,206)
5 DE GRANGE P. Includes E.I. Items 3 & 6	209,161	179,177	29,984	956,116	894,041	62,075
6 OTHER	(2,361)	8,250	(11,311)	(24,064)	41,750	(65,814)
<b>LESS END-USE CREDIT</b>						
7 COMPANY USE	0	0	0	0	0	0
8 DEMAND	0	0	0	0	0	0
9	0	0	0	0	0	0
10 Seasonal Price Month Purchase Adj. (B/F) (FORMA)	0	0	0	0	0	0
11 TOTAL COST	430,844	609,821	(178,977)	2,257,052	3,433,595	(1,176,543)
12 NET UNDER USE	0	0	0	0	0	0
13 COMPANY USE	668	1,111	(443)	3,526	4,844	(1,318)
14 TOTAL FOR GAS SALES (not of Revenue Tax)	377,478	527,318	(149,840)	2,558,697	3,050,004	(491,307)
<b>THESES PURCHASED</b>						
15 CUMULATIVE (P/yr)	1,500,270	1,667,834	(167,564)	8,329,700	9,737,228	(1,407,528)
16 NO. 1 DIESEL SERVICE	465,000	465,000	0	2,595,000	2,610,000	(15,000)
17 SWING SERVICE	3,890	3,890	0	34,500	3,890	30,610
18 CUMULATIVE (RATES)	1,206,952	1,667,834	(460,882)	8,099,087	9,735,228	(1,636,141)
19 14 MONTH	3,963,550	3,936,400	(27,150)	24,402,360	26,802,470	(2,400,110)
20 OTHER	0	0	0	0	0	0
<b>LESS END-USE CREDIT</b>						
21 COMPANY USE	0	0	0	0	0	0
22 DEMAND	0	0	0	0	0	0
23	0	0	0	0	0	0
24 TOTAL PURCHASES	1,600,843	1,667,834	(66,991)	8,133,637	9,739,218	(1,605,581)
25 NET UNDER USE	2,511	3,260	(749)	11,071	15,800	(4,729)
26 COMPANY USE	1,517,749	1,664,334	(146,585)	8,174,883	9,719,528	(1,544,645)
27 TOTAL THESES SALES (24-26 Estimated Only)	0	0	0	0	0	0
<b>NET UNDER USE</b>						
28 CUMULATIVE (P/yr)	0	0	0	0	0	0
29 NO. 1 DIESEL SERVICE	0	0	0	0	0	0
30 SWING SERVICE	0	0	0	0	0	0
31 CUMULATIVE (RATES)	0	0	0	0	0	0
32 DEMAND	0	0	0	0	0	0
33 OTHER	0	0	0	0	0	0
<b>LESS END-USE CREDIT</b>						
34 COMPANY USE	0	0	0	0	0	0
35 DEMAND	0	0	0	0	0	0
36	0	0	0	0	0	0
37 TOTAL THESES PURCHASES	0	0	0	0	0	0
38 NET UNDER USE	0	0	0	0	0	0
39 COMPANY USE	0	0	0	0	0	0
40 TOTAL THESES SALES (37-39)	0	0	0	0	0	0
41 OTHER	0	0	0	0	0	0
42 TOTAL THESES SALES	0	0	0	0	0	0
43 NET UNDER USE	0	0	0	0	0	0
44 INFLATION ADJUSTMENT (42-43)	0	0	0	0	0	0
45 INFLATION ADJUSTMENT (42-43)	0	0	0	0	0	0



COMPANY: WEST FLORIDA NATURAL GAS CO.

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

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

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	2,806,340	20,121	0.00717
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment	63,400	455	0.00717
4 Commodity Adjustments (Billed to End-Users)	(1,279,510)	(9,174)	0.00717
5 Commodity Adjustments	0	0	
6 Commodity Adjustments			
7			
<b>8 TOTAL COMMODITY (Pipeline)</b>	<b>1,590,320</b>	<b>11,403</b>	<b>0.00717</b>
<b>SWING SERVICE</b>			
9 Swing Service - Scheduled	3,890	943	0.24230
10 Alert Day Volumes - FGT			
11 Operational Flow Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed to Oth.			
13 Other			
14 Other			
15			
<b>16 TOTAL SWING SERVICE</b>	<b>3,890</b>	<b>943</b>	<b>0.24230</b>
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS	1,544,760	210,033	0.13606
18 Commodity Other - Scheduled ITS N/A			
19 Imbalance Cashout - FGT EX. CHG. REF.	0	(7,866)	
20 Imbalance Cashout - Other Shippers	4,210	745	0.17700
21 Imbalance Cashout - Transporting Cust.	49,060	6,427	0.13100
22 Commodity Adjustments Oka. Sales & CNG	(1,077)	(267)	0.24725
23 MISC TENNECO (PRIOR PERIOD ADJ.)	0		#DIV/0!
<b>24 TOTAL COMMODITY (Other)</b>	<b>1,596,953</b>	<b>209,072</b>	<b>0.13092</b>
<b>DEMAND</b>			
25 Demand (High Price) Entitlement	4,449,740	191,930	0.04313
26 Less Relinquished to End-Users			
27 Less Relinquished Off System	(1,865,000)	(58,614)	0.03143
28 Less Direct Billed to Others	(1,314,400)	(56,927)	0.04331
29 Other Oklahoma Gas	232,500	32,550	0.14000
30 Other Reservation FGT FTS-2 Capacity	635,500	47,601	0.07490
31 Other Tennessee Supply Contract	1,825,200	52,621	0.02883
<b>32 TOTAL DEMAND</b>	<b>3,963,540</b>	<b>209,161</b>	<b>0.05277</b>
<b>OTHER</b>			
33 Revenue Sharing - FGT		(2,961)	
34 Peak Shaving			
35 Other (Over-Time Take or Pay Charge)			
36 Other Capacity Management (3 Months)			
37 Other GEL SURCHARGE REFUND			
38 Other			
39 Other			
<b>40 TOTAL OTHER</b>	<b>0</b>	<b>(2,961)</b>	

FOR THE PERIOD OF: APRIL 95 Through MARCH 96

	CURRENT MONTH: AUGUST 1995				PERIOD TO DATE			
	ACTUAL	ORIG.FLEX ESTIMATE	DIFFERENCE		ACTUAL	ORIG.FLEX ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
<b>TRUE-UP CALCULATION</b>								
1 PURCHASED GAS COST (A1 LINE 1 & LINE 3)	210,014	201,227	(8,787)	-0.04367	1,220,809	1,859,140	638,330.72	0.3433473
2 TRANSPORTATION COST (A1 line 1,2,5,6)	220,829	188,391	(32,438)	-0.17219	1,036,242	1,044,095	7,853	0.007521
3 TOTAL	430,844	389,618	(41,226)	-0.10581	2,257,052	2,903,235	646,183	0.2225736
4 FUEL REVENUES (NET OF REVENUE TAX)	377,478	471,613	94,135	0.199603	2,559,590	2,879,668	299,970	0.1048969
5 TRUE-UP (COLLECTED) OR REFUNDED	39,975	39,975	0	0	199,876	199,876	0	0
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	417,453	511,588	94,135	0.184006	2,759,574	3,059,544	299,970	0.0980441
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(13,391)	121,970	135,361	1.109786	502,522	156,309	(346,213)	-2.214924
8 INTEREST PROVISION-THIS PERIOD (21)	6,163	7,102	939	0.1322	30,685	35,529	0	0
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	1,290,932	1,384,176	93,244	0.067364	910,400	1,481,311		0
9a PGA AUDIT ADJ (Detail with 1294)	0	0			0	0		
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(39,975)	(39,975)	0	0	(199,876)	(199,876)	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)	1,243,729	1,473,273	229,544	0.155805	1,243,729	1,473,273	229,544	0.1558053
<b>INTEREST PROVISION</b>								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	1,290,932	1,384,176	93,244	0.067364				
13 ENDING TRUE-UP BEFORE INTEREST (12+7.5)	1,237,566	1,466,171	228,605	0.15592				
14 TOTAL (12+13)	2,528,498	2,850,347	321,849	0.112916				
15 AVERAGE (50% OF 14)	1,264,249	1,425,174	160,924	0.112916				
16 INTEREST RATE - FIRST DAY OF MONTH	0.05860	0.06100	0.0024	0.039344				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05840	0.05860	0.0002	0.003413				
18 TOTAL (16+17)	0.11700	0.11960	0.0026	0.021739				
19 AVERAGE (50% OF 18)	0.05850	0.05980	0.0013	0.021739				
20 MONTHLY AVERAGE (19/12 Months)	0.00488	0.00498	0.000108	0.021739				
21 INTEREST PROVISION (15+20)	6163	7102	938.9005	0.1322				

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  
APRIL 95 Through MARCH 96

SCHEDULE A-3  
(REVISED 8/10/93)

ACTUAL FOR THE PERIOD OF  
PRESENT MONTH: AUGUST 1995

DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACAGR/FUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
AUG 95	FGT	ARIZONA	FTS-1		533,200	533,200		1,381	23,093	2,442	5.05
	FGT	STONE	FTS-1		372,000	372,000		963	16,111	1,704	5.05
	FGT	FRANKLIN	FTS-1		244,110	244,110		632	10,572	1,118	5.05
	FGT	MID FLORIDA	FTS-1		130,200	130,200		337	5,639	596	5.05
	TENN GAS	SYS SUPPLY	FTS-1	1,487,492		1,544,760	210,033	3,053	64,423	6,813	19.17
	HADSON	BOOK OUT	FTS-1	4,210		4,210	745				17.70
	END USERS	SYS BALANCING	FTS-1	49,060		49,060	6,427				13.10
	FGT	ALERT DAY	FTS-1	3,890		3,890	943				24.24
<b>TOTAL</b>				<b>1,544,652</b>	<b>1,279,510</b>	<b>2,881,430</b>	<b>218,148</b>	<b>7,167</b>	<b>119,839</b>	<b>12,673</b>	<b>12.17</b>



FOR THE PERIOD OF: APRIL 95 Through MARCH 96

	CURRENT MONTH: AUGUST 1995				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>THERM SALES (FIRM)</b>								
RESIDENTIAL	338,472	369,630	31,158	0.09205	2,174,762	2,592,429	417,667	0.192052
COMMERCIAL	708,215	739,704	31,489	0.04446	3,728,309	4,478,799	750,490	0.201295
COMMERCIAL LARGE VOL 1	112,054	769,000	156,946	1.40063	690,402	1,473,300	782,898	1.131974
INDUSTRIAL	105,827	56,000	(39,827)	(0.37634)	441,506	350,000	(91,506)	-0.20726
TRANSPORTATION	2,044,640	1,020,200	(1,024,440)	(0.50104)	7,617,463	5,055,400	(2,562,063)	-0.33634
	0	0	0	0.00000	0	0	0	#DIV/0!
<b>TOTAL FIRM</b>	<b>3,309,208</b>	<b>2,464,534</b>	<b>(844,674)</b>	<b>(0.25525)</b>	<b>14,652,442</b>	<b>13,949,928</b>	<b>(702,514)</b>	<b>-0.04795</b>
<b>THERM SALES (INTERRUPTIBLE)</b>								
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	#DIV/0!
INTERRUPTIBLE	255,692	200,000	(55,692)	(0.21781)	1,148,961	805,000	(343,961)	-0.29937
INTERRUPTIBLE TRANSPORTATION	374,305	364,250	(10,055)	(0.02686)	1,858,204	1,797,750	(60,454)	-0.03253
<b>TOTAL INTERRUPTIBLE</b>	<b>629,997</b>	<b>564,250</b>	<b>(65,747)</b>	<b>(0.10436)</b>	<b>3,007,165</b>	<b>2,602,750</b>	<b>(404,415)</b>	<b>-0.13448</b>
<b>TOTAL THERM SALES</b>	<b>3,939,205</b>	<b>3,028,784</b>	<b>(910,421)</b>	<b>(0.23112)</b>	<b>17,659,607</b>	<b>16,552,678</b>	<b>(1,106,929)</b>	<b>-0.06268</b>
<b>NUMBER OF CUSTOMERS (FIRM)</b>								
RESIDENTIAL	25,469	24,500	(969)	(0.03805)	25,978	24,880	(1,098)	-0.04227
COMMERCIAL	2,064	2,200	136	0.06589	2,523	2,630	107	0.042492
COMMERCIAL LARGE VOL 1	6	9	3	0.50000	6	8	2	0.3125
COMMERCIAL LARGE VOL 2	0	0	0	0.00000	0	0	0	#DIV/0!
INDUSTRIAL	3	2	(1)	(0.33333)	3	2	(1)	-0.375
TRANSPORTATION	9	4	(5)	(0.55556)	8	4	(4)	-0.52381
<b>TOTAL FIRM</b>	<b>27,551</b>	<b>26,715</b>	<b>(836)</b>	<b>(0.03034)</b>	<b>28,519</b>	<b>27,524</b>	<b>(994)</b>	<b>-0.03487</b>
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>								
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	#DIV/0!
INTERRUPTIBLE	2	3	1	0.50000	2	3	1	0.50000
INTERRUPTIBLE TRANSPORTATION	2	2	0	0.00000	2	2	0	0.00000
<b>TOTAL INTERRUPTIBLE</b>	<b>4</b>	<b>5</b>	<b>1</b>	<b>0.25000</b>	<b>4</b>	<b>5</b>	<b>1</b>	<b>0.25000</b>
<b>TOTAL CUSTOMERS</b>	<b>27,555</b>	<b>26,720</b>	<b>(835)</b>	<b>(0.03030)</b>	<b>28,523</b>	<b>27,529</b>	<b>(993)</b>	<b>(0.03483)</b>
<b>THERM USE PER CUSTOMER</b>								
RESIDENTIAL	13	15.1	2	0.13525	84	104	20	0.24466
COMMERCIAL	343	336.2	(7)	(0.02010)	1,478	1,703	225	0.15233
COMMERCIAL LARGE VOL 1	18,676	29,888.9	11,213	0.60042	107,875	175,393	67,518	0.62589
COMMERCIAL LARGE VOL 2	0	0	0	0.00000	0	0	0	#DIV/0!
TRANSPORTATION	227,182	255,050	27,868	0.12267	906,841	1,263,850	357,009	0.39368
INTERRUPTIBLE	127,846	66,667	(61,179)	(0.47854)	574,481	268,333	(306,147)	(0.53291)
LARGE INTERRUPTIBLE	0	0	0	0.02760	0	0	0	0.03363





COMMODITY WEST FLORIDA NATURAL GAS CO	SCHEDULE A-1												
	CURRENT MONTH					THROUGH MARCH '96					PERIOD TO DATE ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%
	APRIL '95	SEPTEMBER '95	DIFFERENCE AMOUNT	DIFFERENCE %	ACTUAL	ORIGINAL ESTIMATE	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	DIFFERENCE %			
COST OF GAS PURCHASED													
1 COMMODITY (Purchase)	15,227	11,242	3,745	32.25	75,153	85,296	8,643	10.25					
2 FUTURE SERVICE	3,123	3,599	(476)	(13.22)	21,132	23,800	(2,668)	(11.21)					
3 SWAP SERVICE	0	0	0	0	6,226	9,413	(3,187)	(34.48)					
4 COMMODITY (Other)	312,705	400,947	(88,742)	(20.76)	1,558,675	2,802,123	(1,243,448)	(44.41)					
5 DEMAND (Less the factor's E.S. term's S.O. 6)	174,259	173,691	662	0.38	1,130,475	1,067,732	62,743	5.88					
6 OTHER	(1,816)	8,750	(10,166)	(121.75)	(25,880)	50,100	(75,980)	(151.96)					
LESS END-USE CONTRACT													
7 COMMODITY (Purchase)	0	0	0	0	0	0	0	0					
8 DEMAND	0	0	0	0	0	0	0	0					
9	0	0	0	0	0	0	0	0					
10 General Price Month Purchase Adj. (OP180HAL)	0	0	0	0	0	0	0	0					
11 TOTAL COST	508,228	598,179	(89,471)	(14.96)	2,765,781	4,031,794	(1,266,013)	(31.40)					
12 NET UNBILLED	293	276	148	53.25	3,819	5,670	(1,851)	(51.50)					
13 COMPANY USE	334,395	517,234	(282,849)	(82.18)	2,794,082	3,567,238	(773,156)	(27.54)					
14 TOTAL THERM SALES (Less of Revenue Tax)	2,141,270	1,663,287	537,981	33.54	10,481,470	11,341,117	(859,647)	(7.56)					
THERM PURCHASED													
15 COMMODITY (Purchase) Billing Determinants Only	450,000	465,000	(15,000)	(3.22)	3,045,000	3,075,000	(30,000)	(0.98)					
16 NO NOTICE SERVICE Billing Determinants Only	2,097,504	1,603,289	494,115	20.81	10,196,591	11,328,117	(1,142,156)	(10.07)					
17 SWING SERVICE Curcumbility	4,410,500	4,932,500	(514,000)	(10.42)	28,821,480	31,725,320	(2,913,890)	(9.18)					
18 COMMODITY (Other) Curcumbility	0	0	0	0	0	0	0	0					
19 DEMAND Billing Determinants Only	0	0	0	0	0	0	0	0					
20 OTHER Curcumbility	0	0	0	0	0	0	0	0					
21 COMMODITY (Purchase)	2,045	2,400	(355)	(14.79)	13,116	18,700	(5,584)	(30.00)					
22 DEMAND	1,855,907	1,601,389	254,518	15.88	10,030,790	11,320,517	(1,290,177)	(11.40)					
23 TOTAL PURCHASES	(117,187,709) (+12)	(117,187,709) (+12)	0	0	0	0	0	0					
24 NET UNBILLED	0	0	0	0	0	0	0	0					
25 COMPANY USE	0	0	0	0	0	0	0	0					
26 TOTAL THERM SALES (24-26 Estimated Only)	1,855,907	1,601,389	254,518	15.88	10,030,790	11,320,517	(1,290,177)	(11.40)					
CENTS PER THERM													
28 COMMODITY (Purchase) (1115)	0.00717	0.00724	(0.00007)	(0.97)	0.00717	0.00724	(0.00007)	(0.97)					
29 NO NOTICE SERVICE (2116)	0.00694	0.00714	(0.00020)	(2.91)	0.00694	0.00714	(0.00020)	(2.91)					
30 SWING SERVICE (2117)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00					
31 COMMODITY (Other) (4118)	0.15144	0.15144	0.00000	0.00	0.15144	0.15144	0.00000	0.00					
32 DEMAND (5119)	0.03946	0.03571	0.00375	10.21	0.03946	0.03571	0.00375	10.21					
33 OTHER (6-20)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00					
34 COMMODITY (Purchase) (1221)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00					
35 DEMAND (822)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00					
36	0.24249	0.31799	(0.1360)	(54.99)	0.24249	0.31799	(0.1360)	(54.99)					
37 TOTAL COST OF PURCHASES	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00					
38 NET UNBILLED	0.14352	0.14352	0.00000	0.00	0.14352	0.14352	0.00000	0.00					
39 COMPANY USE	0.11271	0.11271	0.00000	0.00	0.11271	0.11271	0.00000	0.00					
40 TOTAL COST OF THERM SOLD	(E-3)	(E-3)	0.00000	0.00	(E-3)	(E-3)	0.00000	0.00					
41 TRUE LSP	0.25696	0.25696	0.00000	0.00	0.25696	0.25696	0.00000	0.00					
42 TOTAL COST OF GAS	1.00316	1.00316	0.00000	0.00	1.00316	1.00316	0.00000	0.00					
43 REVERSE TAX FACTOR	0.25792	0.25792	0.00000	0.00	0.25792	0.25792	0.00000	0.00					
44 PCA FACTOR ADJUSTED FOR TAXE (+2+3)	0.25800	0.25800	0.00000	0.00	0.25800	0.25800	0.00000	0.00					
45 PCA FACTOR ADJUSTED TO HEARSEST 001	0.25800	0.25800	0.00000	0.00	0.25800	0.25800	0.00000	0.00					

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

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	3,338,900	23,940	0.00717
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment	49,070	352	0.00717
4 Commodity Adjustments (Billed to End-Users)	(1,246,200)	(8,935)	0.00717
5 Commodity Adjustments	0	0	
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	2,141,770	15,357	0.00717
<b>SWING SERVICE</b>			
9 Swing Service - Scheduled	0	0	#DIV/0!
10 Alert Day Volumes - FGT			
11 Operational Flow Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed to Oth			
13 Other			
14 Other			
15			
16 TOTAL SWING SERVICE	0	0	#DIV/0!
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS	2,144,410	326,253	0.15214
18 Commodity Other - Scheduled ITS N/A			
19 Imbalance Cashout - FGT EX. CHG. REF.	0	0	
20 Imbalance Cashout - Other Shippers	(72,970)	(12,659)	0.17349
21 Imbalance Cashout - Transporting Cust.	25,860	3,827	0.14800
22 Commodity Adjustments Oka Sales & CNG	604	284	0.47086
23 MISC TENNECO(PRIOR PERIOD ADJ.)	0		#DIV/0!
24 TOTAL COMMODITY (Other)	2,097,904	317,705	0.15144
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement	4,306,200	186,126	0.04322
26 Less Relinquished to End-Users			
27 Less Relinquished G/I System	(1,280,900)	(43,358)	0.03385
28 Less Demand Billed to Others	(1,272,000)	(55,090)	0.04331
29 Other Okaloosa Gas	225,000	31,500	0.14000
30 Other Reservation FGT FTS-2 Capacity	615,000	46,056	0.07489
31 Other Tennaco Supply Contract	1,825,200	9,126	0.00500
32 TOTAL DEMAND	4,418,500	174,359	0.03946
<b>OTHER</b>			
33 Revenue Sharing - FGT		(1,816)	
34 Peak Shaving			
35 Other (One-Time Take or Pay Charge)			
36 Other Capacity Management (3 Months)			
37 Other G/I SURCHARGE REFUND			
38 Other			
39 Other			
40 TOTAL OTHER	0	(1,816)	

COMPARISON OF ACTUAL FIRST SIX MONTHS (REVENUE)	THROUGH		PERIOD TO DATE		DIFFERENCE	AMOUNT	%
	THROUGH		PERIOD TO DATE				
	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE			
1 COMPANYY (Pipeline)	15,357	15,553	15,153	81,322	61.9	-7.59	
2 NO NOTICE SERVICE	3,123	3,123	2,137	22,000	86.8	-3.95	
3 SWING SERVICE	0	0	0	0	62.2%	0.00	
4 COMPANYY (Other)	317,705	149,500	158,205	1,793,340	43,665	-21.81	
5 DELMARD	172,329	172,307	1,130,475	1,132,626	215.1	0.16	
6 OTHER	(1,816)	(14,540)	(15,800)	360	(262.40)	(7288.83)	
7 COMPANYY (Pipeline)	0	0	0	0	0	0.00	
8 DELMARD	0	0	0	0	0	0.00	
9	0	0	0	0	0	0.00	
10 Seasonal Price Months Purchase Adj. (OPTIONAL)	0	0	0	0	0	0.00	
11 TOTAL COST	503,728	326,412	2,765,781	3,229,648	(46,867)	-14.36	
12 NET UNBILLED	293	479	3,819	3,357	462	13.78	
13 COMPANYY USE	234,385	275,985	2,794,082	3,185,652	(391,571)	-12.79	
14 TOTAL THERM SALES	2,141,270	2,165,800	10,481,470	11,292,213	(810,743)	-7.22	
15 COMPANYY (Pipeline)	450,000	450,000	2,045,000	3,030,000	15,000	0.50	
16 NO NOTICE SERVICE	0	0	0	0	0	0.00	
17 SWING SERVICE	2,097,904	2,214,500	10,196,991	11,420,193	(122,202)	-10.71	
18 COMPANYY (Other)	4,418,500	4,484,400	28,821,480	32,014,730	(3,193,250)	-9.97	
19 DELMARD	0	0	0	0	0	0.00	
20 OTHER	0	0	0	0	0	0.00	
21 COMPANYY (Pipeline)	0	0	0	0	0	0.00	
22 DELMARD	2,945	1,408	13,116	11,200	1,916	17.11	
23	2,097,904	2,274,500	10,231,541	11,420,193	(1,188,652)	-10.41	
24 TOTAL PURCHASES	1,255,903	2,273,100	10,030,750	11,408,993	(1,378,203)	-12.08	
25 NET UNBILLED	0	0	0	0	0	0.00	
26 COMPANYY USE	0	0	0	0	0	0.00	
27 TOTAL THERM SALES (Estimated Only)	0	0	0	0	0	0.00	
28 COMPANYY (Pipeline)	0	0	0	0	0	0.00	
29 NO NOTICE SERVICE	0	0	0	0	0	0.00	
30 SWING SERVICE	0	0	0	0	0	0.00	
31 COMPANYY (Other)	0	0	0	0	0	0.00	
32 DELMARD	0	0	0	0	0	0.00	
33 OTHER	0	0	0	0	0	0.00	
34 COMPANYY (Pipeline)	0	0	0	0	0	0.00	
35 DELMARD	0	0	0	0	0	0.00	
36	0	0	0	0	0	0.00	
37 TOTAL COST OF PURCHASES	0	0	0	0	0	0.00	
38 NET UNBILLED	0	0	0	0	0	0.00	
39 COMPANYY USE	0	0	0	0	0	0.00	
40 TOTAL COST OF THERM SOLD	0	0	0	0	0	0.00	
41 TIME-UP	0	0	0	0	0	0.00	
42 TOTAL COST OF GAS	0	0	0	0	0	0.00	
43 REVENUE TAX FACTOR	0	0	0	0	0	0.00	
44 PCA FACTOR ADJUSTED FOR TIME (42+43)	0	0	0	0	0	0.00	
45 PCA FACTOR ROUNDED TO NEAREST 001	0	0	0	0	0	0.00	

SCHEDULE 4-1F  
 (REVISED 6/6/93)

MARCH 95

THROUGH

APRIL 94

THROUGH

PERIOD TO DATE

THROUGH

PERIOD TO DATE

THROUGH

PERIOD TO DATE

	FOR THE PERIOD OF				PERIOD TO DATE			
	APRIL 95 Through MARCH 96				REVISED			
	CURRENT MONTH: SEPTEMBER 1995		DIFFERENCE		ACTUAL		DIFFERENCE	
	ACTUAL	ORIG FLEX ESTIMATE	AMOUNT	%	ACTUAL	ORIG FLEX ESTIMATE	AMOUNT	%
<b>TRUE-UP CALCULATION</b>								
1 PURCHASED GAS COST (A1 LINE 4 & LINES)	317,705	149,500	(168,205)	-1.125118	1,538,514	2,008,640	470,125.84	0.2340518
2 TRANSPORTATION COST (A1 line 1,2,5,6)	191,023	176,913	(14,110)	-0.079758	1,227,265	1,271,008	(6,257)	-0.0051246
3 TOTAL	508,728	326,413	(182,315)	-0.558542	2,765,779	3,279,648	463,869	0.1436282
4 FUEL REVENUES (NET OF REVENUE TAX)	234,275	125,985	91,600	0.262995	2,794,093	3,185,653	391,570	0.1225168
5 TRUE-UP (COLLECTED) OR REFUNDED	39,975	39,975	0	0	239,851	239,851	0	0
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	274,360	366,960	91,600	0.250301	3,033,934	3,425,504	391,570	0.1143102
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(234,360)	39,547	273,916	6.926235	268,155	195,856	(72,298)	-0.3691404
8 INTEREST PROVISION - THIS PERIOD (21)	5,431	7,341	1,909	0.260109	36,116	42,870	0	0
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	1,243,729	1,473,273	229,544	0.155805	910,400	1,481,311		
9a PGA AUDIT ADJ (Detail with 12/94)	0	0			0	0		
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(39,975)	(39,975)	0	0	(239,851)	(239,851)	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)	974,817	1,480,186	505,369	0.341423	974,818	1,480,186	505,368	0.341422
<b>INTEREST PROVISION</b>								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	1,243,729	1,473,273	229,544	0.155805				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	969,385	1,472,845	503,460	0.341828				
14 TOTAL (12+13)	2,213,114	2,946,118	733,004	0.248803				
15 AVERAGE (50% OF 14)	1,106,557	1,473,059	366,502	0.248803				
16 INTEREST RATE - FIRST DAY OF MONTH	0.05840	0.06100	0.0026	0.042623				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05940	0.05860	-0.0008	-0.013652				
18 TOTAL (16+17)	0.11780	0.11960	0.0018	0.01505				
19 AVERAGE (50% OF 18)	0.05890	0.05980	0.0009	0.01505				
20 MONTHLY AVERAGE (19/12 Months)	0.00491	0.00498	7.5E-05	0.01505				
21 INTEREST PROVISION (15x20)	5431	7341	1909.392	0.260109				

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 8/1993)	
ACTUAL FOR THE PERIOD OF PRESENT MONTH: SEPTEMBER 1995		APRIL 95 Through MARCH 96											
DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST			DEMAND COST	OTHER CHARGES	TOTAL CENTS PER THERM	
							THIRD PARTY	PIPELINE	ACACRUFUEL				
SEP 95	FGI	ARIZONA	FTS-1		515,150	515,150	1,334		72,311	2,359	5.05		
	FGI	STONE	FTS-1		360,000	360,000	932		15,592	1,649	5.05		
	FGI	FRANKLIN	FTS-1		245,050	245,050	635		10,613	1,122	5.05		
	FGI	MID-FLORIDA	FTS-1		125,000	125,000	326		5,457	577	5.05		
	TENN GAS	SYS-SUPPLY	FTS-1	2,064,911	2,144,410	2,144,410	5,348	326,793	89,431	9,457	20.85		
	OKALOOSA	SYS-SUPPLY	FTS-1	1,750	1,750	431					24.63		
	ENE-USERS	SYS. BALANCING	FTS-1	25,000	25,000	3,827					14.80		
<b>TOTAL</b>				<b>2,092,521</b>	<b>1,246,200</b>	<b>3,418,220</b>	<b>-8,576</b>	<b>330,511</b>	<b>143,404</b>	<b>15,165</b>	<b>14.31</b>		

FOR THE PERIOD OF APRIL 95 Through MARCH 96

MONTH SEPTEMBER 1995

(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	2 464	2 373	73 925	71 184	1 48	1 54
TENN GAS MKT	ZONE 2 POOL	3 187	3 069	95 603	92 059	1 54	1 60
TENN GAS MKT	ZONE 3 POOL	1 497	1 442	44 913	43 248	1 55	1 61
BALANCING END- USERS	N/A	VARIABLE	VARIABLE	2 586	2 586	1 48	1 48
BOOK-OUT OFF SYSTEM	N/A	VARIABLE	VARIABLE	(7 297)	(7 297)	-1 73	-1 73
TOTAL				209 730	201 780		
WEIGHTED AVERAGE						1 51	1 57

NOTE: PIPELINE TRANSPORTATION CHARGES ARE NOT INCLUDED

FOR THE PERIOD OF

APRIL 95 Through MARCH 96

	CURRENT MONTH SEPTEMBER 1995				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>THERM SALES (FIRM)</b>								
RESIDENTIAL	356,339	377,995	21,656	0.06077	2,531,101	2,970,424	439,323	0.17357
COMMERCIAL	641,382	684,394	43,012	0.06706	4,369,691	5,163,193	793,502	0.181592
COMMERCIAL LARGE VOL 1	84,731	297,000	212,269	2.50521	775,173	1,770,300	995,167	1.283866
INDUSTRIAL	117,515	72,000	(45,515)	(0.38711)	559,021	422,000	(137,021)	-0.24511
TRANSPORTATION	1,945,169	986,000	(959,169)	(0.49311)	9,562,652	6,041,400	(3,521,252)	-0.36823
	0	0	0	0.00000	0	0	0	#DIV/0!
<b>TOTAL FIRM</b>	<b>3,145,156</b>	<b>2,417,389</b>	<b>(727,767)</b>	<b>(0.23139)</b>	<b>17,797,598</b>	<b>16,367,317</b>	<b>(1,430,281)</b>	<b>-0.08036</b>
<b>THERM SALES (INTERRUPTIBLE)</b>								
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	#DIV/0!
INTERRUPTIBLE	657,985	170,000	(487,985)	(0.74164)	1,806,946	975,000	(831,946)	-0.46042
INTERRUPTIBLE TRANSPORTATION	371,048	352,500	(18,548)	(0.04999)	2,229,252	2,150,250	(79,002)	-0.03544
<b>TOTAL INTERRUPTIBLE</b>	<b>1,029,033</b>	<b>522,500</b>	<b>(506,533)</b>	<b>(0.49224)</b>	<b>4,036,198</b>	<b>3,125,250</b>	<b>(910,948)</b>	<b>-0.22569</b>
<b>TOTAL THERM SALES</b>	<b>4,174,189</b>	<b>2,939,689</b>	<b>(1,234,500)</b>	<b>(0.29575)</b>	<b>21,833,796</b>	<b>19,492,567</b>	<b>(2,341,229)</b>	<b>-0.10723</b>
<b>NUMBER OF CUSTOMERS (FIRM)</b>					<b>AVG. NO. OF</b>	<b>AVG. NO. OF</b>	<b>CUSTOMERS</b>	<b>PERIOD TO DATE</b>
RESIDENTIAL	25,525	25,200	(325)	(0.01273)	25,987	24,597	(991)	-0.03812
COMMERCIAL	2,055	2,175	120	0.05839	2,520	2,622	102	0.040113
COMMERCIAL LARGE VOL 1	8	9	1	0.12500	7	8	2	0.25
COMMERCIAL LARGE VOL 2	0	0	0	0.00000	0	0	0	#DIV/0!
INDUSTRIAL	5	2	(3)	(0.60000)	4	2	(2)	-0.42857
TRANSPORTATION	10	4	(6)	(0.60000)	9	4	(5)	-0.52941
<b>TOTAL FIRM</b>	<b>27,603</b>	<b>27,390</b>	<b>(213)</b>	<b>(0.00772)</b>	<b>28,526</b>	<b>27,633</b>	<b>(893)</b>	<b>-0.03131</b>
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>					<b>AVG. NO. OF</b>	<b>AVG. NO. OF</b>	<b>CUSTOMERS</b>	<b>PERIOD TO DATE</b>
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	#DIV/0!
INTERRUPTIBLE	2	3	1	0.50000	2	3	1	0.50000
INTERRUPTIBLE TRANSPORTATION	2	2	0	0.00000	2	2	0	0.00000
<b>TOTAL INTERRUPTIBLE</b>	<b>4</b>	<b>5</b>	<b>1</b>	<b>0.25000</b>	<b>4</b>	<b>5</b>	<b>1</b>	<b>0.25000</b>
<b>TOTAL CUSTOMERS</b>	<b>27,607</b>	<b>27,395</b>	<b>(212)</b>	<b>(0.00768)</b>	<b>28,530</b>	<b>27,638</b>	<b>(892)</b>	<b>(0.03127)</b>
<b>THERM USE PER CUSTOMER</b>								
RESIDENTIAL	14	15.0	1	0.07445	97	119	21	0.22008
COMMERCIAL	312	314.7	3	0.00819	1,734	1,969	235	0.13570
COMMERCIAL LARGE VOL 1	10,591	33,000.0	22,409	2.11574	116,270	212,436	96,166	0.82709
COMMERCIAL LARGE VOL 2	0	0	0	0.00000	0	0	0	#DIV/0!
TRANSPORTATION	194,519	246,500	51,981	0.26723	1,125,018	1,510,350	385,332	0.34251
INTERRUPTIBLE	328,993	56,667	(272,326)	(0.82776)	903,473	325,000	(578,473)	(0.64028)
LARGE INTERRUPTIBLE	0	0	0	0.05262	0	0	0	0.03674





