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Florida 33013-3498
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February 15, 1996

ORIGINAL
FILE COPY

Ms. Blanca Bayo, Director
Division of Record and Reporting
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0868

Re: Docket No. 950003-GU, Purchased Gas Adjustment Cost Recovery

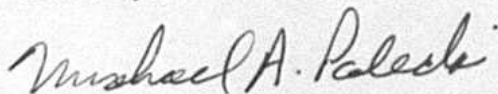
Dear Ms. Bayo:

Enclosed for filing are the original and 16 copies of City Gas Company of Florida's purchased gas adjustment filing for the month of February 1996 and request for specified confidential treatment of portions of such information. The request is made pursuant to Section 366.093, Florida Statutes, for the reasons detailed in the document entitled "City Gas Company of Florida's Request for Specified Confidential Treatment," which document was filed under separate cover (copy enclosed). The sensitive information contained in these forms has been highlighted or computer shaded.

Please acknowledge receipt and filing of the above by stamping the duplicate copy of this letter and returning same to me.

Thank you for your assistance in connection with this matter.

Sincerely,



Michael A. Palecki
Vice President of Regulatory Affairs

Enclosures

DOCUMENT NUMBER-DATE
01928 FEB 19 96
FPSC-RECORDS/REPORTING

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas)
Adjustment Cost Recovery)
_____)

Docket No. 950003-GU
Filed: February 15, 1996

CITY GAS COMPANY OF FLORIDA REQUEST
FOR SPECIFIED CONFIDENTIAL TREATMENT

City Gas Company of Florida ("City Gas" or "the Company"), pursuant to section 366.093, Florida Statutes, submits the following Request for Specified Confidential Treatment of portions of its Purchased Gas Adjustment (PGA) filing for the month of January 1995. In support thereof, City Gas states:

1. City Gas' PGA filing for the month of January 1996 consists of Schedule A-1, A-1R, A-1 Supporting Details, A-2, A-3, A-4, A-5, A-6 and purchased gas invoices for the month of January 1996. The confidential version of City Gas' filing for the month is submitted in a sealed envelope concurrently with this request.

2. Attached hereto as Exhibit "A" is a detailed justification for the requested confidential treatment of the highlighted portions of City Gas' filing referenced above.

3. The material for which confidential classification is sought is intended to be and is treated by City Gas as proprietary and has not been publicly disclosed.

4. City Gas requests that the information for which it seeks confidential classification not be declassified for a period of eighteen months as provided in section 366.093 (4), Florida Statutes. The time period requested is necessary to allow City

DOCUMENT NUMBER-DATE

01928 FEB 1996

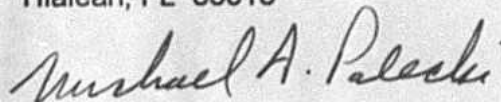
FPSC-RECORDS/REPORTING

Gas to negotiate future gas purchase contracts with suppliers/competitors (and other customers having access to information which would adversely affect the ability of the Company to negotiate such future contracts) on favorable terms.

Wherefore, City Gas Company of Florida respectfully requests the Commission grant its petition for Specified Confidential Treatment of the information identified in Exhibit "A."

Dated this February 15, 1996

City Gas Company of Florida
A Division of NUI Corporation
955 East 25th Street
Hialeah, FL 33013



Michael A. Palecki
Vice President of Regulatory Affairs

EXHIBIT "A"
CITY GAS COMPANY OF FLORIDA
 Data Elements for the January 1995 PGA for which Confidential Treatment is Requested

Schedule Number, or Other Identifier	Page	Lines	Columns	Justification (See "Notes" Below)
A-1	1	1-6	A, C, E, G	(2, 3)
		7-8	A, C, E, G	(3)
		15-20	A, C, E, G	(2, 3)
		21-22	A, C, E, G	(3)
		28	A, C, E, G	(1)
		31	A, C, E, G	(1)
A-1R	2	1-6	A, B, C, E, F, G	(2, 3)
		7-8	A, B, C, E, F, G	(3)
		15-20	A, B, C, E, F, G	(2, 3)
		21-22	A, B, C, E, F, G	(3)
		28	A, B, C, E, F, G	(1)
		31	A, B, C, E, F, G	(1)
A-1, Supporting Detail	3	1-40	A, B, C	(3)
A-3	5	1-7, Total	A - K	(4)
A-4	6	1-8, Total	A, C, D, E, F, G, H	(5)
Summary of Gas Invoices	9-11	All	All	(6)
Gas Invoices	B1 - B18	All	All	(6)
Imbalance Disposition	C1	All	All	(7)

Notes To Exhibit "A" Regarding Justification:

- (1) Line 28 and 31 of Schedule A-1 and A-1R contain City Gas' Weighted Average Cost of Gas (WACOG) for the current month. Dissemination of this information could adversely influence the Company's ability to effectively negotiate for low-cost gas supplies. If gas suppliers know the Company's WACOG, they may tend to quote future gas prices at or above the weighted level. Likewise, vendors who previously supplied gas to the Company at prices below the average cost could tend to resist making future price concessions. As a consequence, ratepayers may pay higher gas costs. Public knowledge of City Gas' WACOG "would impair the efforts of the Company to contract for goods or services on favorable terms," Section 366.093(3)(d), Florida Statutes.
- (2) Disclosure of lines 4 and 18, Schedules A-1 and A-1R, will allow suppliers to derive the price that the Company pays third-party suppliers. Dividing line 4, Cost of Gas Purchased, by line 18, Therms Purchased, yields the WACOG that appears on line 31. As explained above, publication of the information on line 31 could diminish the Company's ability to constructively negotiate for gas supplies. Therefore, any information that could provide competitors with the contents of line 31 should be also granted confidentiality. Public knowledge of this information "would impair the efforts of City Gas to contract for goods or services on favorable terms," Section 366.093(3)(d), Florida Statutes.
- (3) Lines 1-6, 7-8, 15-22, Schedules A-1 and A-1R, contain components of arithmetical calculations used to derive the per therm price of gas. Disclosure of these numbers is "reasonably likely" to impair the Company's efforts to contract for goods and services on favorable terms. Similarly, the Company further requests confidentiality for Schedule A-1, Supporting Details, with respect to the columns named Therms, Invoice Amount and Cost per Therm. This schedule shows the derivation and arithmetic manipulation of information on Schedule A-1 and A-1R. Publication of the supporting details for these Schedules "would also impair the efforts of City Gas to contract for goods or services on favorable terms," Section 366.093(3)(d), Florida Statutes.
- (4) Schedule A-3, System End Use, identifies the Company's gas suppliers, as well as the price and volume of gas that the Company purchased for the month. As explained above, public knowledge of this information "would impair the efforts of City Gas to contract for goods or services on favorable terms," Section 366.093(3)(d), Florida Statutes.
- (5) The information contained within Schedule A-4, Transportation System Supply, represents negotiated gas supply packages purchased from vendors. These prices

vary according to the operational flexibility of each contract. Release of any information therein would be detrimental to the interests of the Company and its customers since it would provide competitors with a list of City Gas's suppliers, volumes purchased and costs by gas supply source. As described above, publication of this information "would impair the efforts of City Gas to contract for goods or services on favorable terms," Section 366.093(3)(d), Florida Statutes.

(6) The third-party gas invoices attached represent negotiated gas-supply packages and contain data that must be kept confidential according to contractual terms between the Company and individual suppliers. Furthermore, as explained in paragraphs 1 through 5 above, release of any information such as the supplier's identity, or price and quantity of gas purchased may "impair the efforts of City Gas to contract for goods or services on favorable terms," Section 366.093(3)(d), Florida Statutes.

It is necessary to keep the whole invoice confidential as any person familiar with the format, fonts and/or type sizes that each gas supplier uses in constructing respective invoices can easily determine their identity. Alternatively, the following information should be made confidential: the supplier's identity, address and phone number; length of the contract, invoice date, invoice number, contract number, customer identification number, description of service, average daily therm usage, name, address and phone number of contact person, points of gas receipt and delivery, transaction date, rate codes, base rates, surcharges and discounts, volumes and payment due. Release of such information may lead suppliers to fix prices at inflated levels and as a consequence, ratepayers may pay higher gas costs.

In conjunction with the Gas Invoices, City Gas files a Schedule that summarizes all gas invoices and imbalance dispositions. This schedule is intended to facilitate the Commission's review of the filing. City Gas will continue to provide this schedule and requests confidential classification for the entire summary document.

(7) City Gas requests confidential treatment for information with respect to bookout transactions for City Gas' overtenders in the interstate pipeline. These invoices represent negotiated packages and contain data that must be kept confidential according to contractual terms between the Company and trading associates. Furthermore, since these transactions are feasible for on- and off-system customers, any firm capacity holder has the potential of becoming City Gas' competitor. Any public knowledge of the Company's imbalance may give the firm capacity holder a competitive advantage over City Gas. To remain competitive, the Company must ensure that competitors are unable to ascertain the identity of the trader, the price components, or the quantities involved in the transaction. These are contractual information that if made public could "impair the efforts of City Gas to contract for goods or services on favorable terms," Section 366.093(3)(d), Florida Statutes.

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CITY GAS COMPANY OF FLORIDA
Data Elements for the January 1995 PGA for which Confidential Treatment is Requested

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		7-8	A, C, E, G	(3)
		15-20	A, C, E, G	(2, 3)
		21-22	A, C, E, G	(3)
		28	A, C, E, G	(1)
		31	A, C, E, G	(1)
A-1R	2	1-6	A, B, C, E, F, G	(2, 3)
		7-8	A, B, C, E, F, G	(3)
		15-20	A, B, C, E, F, G	(2, 3)
		21-22	A, B, C, E, F, G	(3)
		28	A, B, C, E, F, G	(1)
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A-1, Supporting Detail	3	1-40	A, B, C	(3)
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COMPANY:		COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE						SCHEDULE A-1	
CITY GAS COMPANY OF FLORIDA		OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR						(REVISED 6/08/94)	
ESTIMATED FOR THE PERIOD OF:		APRIL 95		Through		MARCH 96		PAGE 1 OF 11	
		CURRENT MONTH: 01/96		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
COST OF GAS PURCHASED		ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment		72,905		-13.22		550,219		-30.87
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)		23,274		-10.33		131,659		-8.27
3	SWING SERVICE		0		---		0		---
4	COMMODITY (Other)		2,545,145		2.13		18,360,951		-33.95
5	DEMAND (Line 32 - 29 A-1 support detail)		1,364,403		-20.83		9,486,820		-22.18
6	OTHER		5,072		117.88		41,782		16.36
LESS END-USE CONTRACT						0	0		
7	COMMODITY (Pipeline)		1,085		-100.00		12,948		-29.69
8	DEMAND		9,674		-100.00		95,674		-42.90
9		0	0	0	---	0	0	0	---
10	Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	---	0	0	0	---
11	TOTAL COST (1+2+3+4+5+6+10) - (7+8+9)	3,774,756	3,999,840	(225,084)	-5.63	19,997,071	28,462,809	(8,465,738)	-29.74
12	NET UNBILLED	0	0	0	---	0	0	0	---
13	COMPANY USE	0	(6,041)	6,041	-100.00	(19,079)	(57,006)	37,927	-66.53
14	TOTAL THERM SALES	3,226,349	3,996,445	(770,096)	-19.27	19,111,834	28,268,539	(9,156,705)	-32.39
THERMS PURCHASED									
15	COMMODITY (Pipeline) Billing Determinants Only		10,069,813		-15.73		78,212,614		-20.00
16	NO NOTICE SERVICE RESERVATION BILL Determinants Only (Line 29 A-1 support detail)		3,007,000		0.00		17,401,500		0.00
17	SWING SERVICE Commodity		0		---		0		---
18	COMMODITY (Other) Commodity		10,069,813		-15.73		76,212,614		-17.90
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)		24,495,270		-13.33		169,143,310		-37.53
20	OTHER Commodity		12,234		83.65		100,850		1.90
LESS END-USE CONTRACT						0	0		
21	COMMODITY (Pipeline)	0	149,828	(149,828)	-100.00	1,269,600	1,793,730	(524,130)	-29.22
22	DEMAND	0	213,900	(213,900)	-100.00	1,269,600	2,111,400	(841,800)	-39.87
23		0	0	0	---	0	0	0	---
24	TOTAL PURCHASES (17+18+20) - (21+23)	8,508,368	9,932,219	(1,423,851)	-14.34	61,732,657	76,519,734	(14,787,077)	-19.32
25	NET UNBILLED	0	0	0	---	0	0	0	---
26	COMPANY USE	0	(15,000)	15,000	-100.00	(136,560)	(150,000)	13,440	-8.98
27	TOTAL THERM SALES (24-26 Estimated only)	8,493,505	9,917,228	(1,423,723)	-14.36	68,683,087	74,369,743	(5,686,656)	-7.65
CENTS PER THERM									
28	COMMODITY (Pipeline) (1/15)		0.00724		3.04		0.00703		-13.51
29	NO NOTICE SERVICE (2/16)	0.00694	0.00774	-0.00080	---	0.00694	0.00000	0.00694	---
30	SWING SERVICE (3/17)	---	---	0.00000	---	0.00000	---	0.00000	---
31	COMMODITY (Other) (4/18)		0.25275		21.19		0.24092		-19.55
32	DEMAND (5/19)	0.05088	0.05570	-0.00482	-8.65	0.06988	0.05609	0.01379	24.59
33	OTHER (6/20)	0.49186	0.41458	0.07728	18.64	0.47309	0.41430	0.05879	14.19
LESS END-USE CONTRACT									
34	COMMODITY Pipeline (7/21)	0.00000	0.00724	-0.00724	-100.00	0.00717	0.00722	-0.00005	-0.69
35	DEMAND (8/22)	0.00000	0.04616	-0.04616	-100.00	0.04303	0.04531	-0.00228	-5.03
36		---	---	0.00000	---	---	---	0.00000	---
37	TOTAL COST (11/24)	0.44365	0.40271	0.04094	10.17	0.32393	0.37197	-0.04804	-12.92
38	NET UNBILLED (12/25)	---	---	0.00000	---	---	---	0.00000	---
39	COMPANY USE (13/26)	ERR	0.40273	ERR	ERR	0.13971	0.38004	-0.24033	-63.24
40	TOTAL THERM SALES (11/27)	0.44443	0.40332	0.04111	10.19	0.32393	0.37197	-0.04804	-12.92
41	TRUE-UP (E-2)	(0.00034)	(0.00034)	0.00000	0.00	(0.00187)	(0.00187)	0.00000	0.00
42	TOTAL COST OF GAS (40+41)	0.44409	0.40298	0.04111	10.20	0.32206	0.37010	-0.04804	-12.98
43	REVENUE TAX FACTOR	1.00376	1.00376	0.00000	0.00	1.00376	1.00376	0.00000	0.00
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.44576	0.40450	0.04126	10.20	0.32327	0.37149	-0.04822	-12.98
45	PGA FACTOR ROUNDED TO NEAREST .001	0.44600	0.40500	0.04100	10.12	0.32300	0.37100	-0.04800	-12.94

COMPANY:		COMPARISON OF ACTUAL VERSUS FLEX-DOWN ESTIMATE				SCHEDULE A-1/R			
CITY GAS COMPANY OF FLORIDA		OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR				(REVISED 6/08/94)			
ESTIMATED FOR THE PERIOD OF:		APRIL 95		Through		MARCH 96		(Flex Down) PAGE 2 OF 11	
		CURRENT MONTH:		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
COST OF GAS PURCHASED		ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment				-24.23				-22.20
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)				0.00				---
3	SWING SERVICE				---				---
4	COMMODITY (Other)				-30.63				-15.30
5	DEMAND (Line 32 - 29 A-1 support detail)				-2.83				2.15
6	OTHER				129.27				23.71
<u>LESS END-USE CONTRACT</u>						0	0		
7	COMMODITY (Pipeline)				ERR				-14.02
8	DEMAND				ERR				-14.58
9		0	0	0	---	0	0	0	---
10	Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	---	0	0	0	---
11	TOTAL COST (1+2+3+4+5+6+10) - (7+8+9)	3,774,756	4,967,951	(1,193,195)	-24.02	19,997,071	22,121,009	(2,123,938)	-9.60
12	NET UNBILLED	0	0	0	---	0	0	0	---
13	COMPANY USE	0	0	0	ERR	(19,079)	0	(19,079)	ERR
14	TOTAL THERM SALES	3,226,349	4,963,589	(1,737,240)	-35.00	19,111,834	22,096,415	(2,984,581)	-13.51
<u>THERMS PURCHASED</u>									
15	COMMODITY (Pipeline) Billing Determinants Only				-32.86				-14.98
16	NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)				0.00				-0.71
17	SWING SERVICE Commodity				---				---
18	COMMODITY (Other) Commodity				-32.86				-14.98
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)				1.04				-6.03
20	OTHER Commodity				83.52				1.89
<u>LESS END-USE CONTRACT</u>						0	0		
21	COMMODITY (Pipeline)				ERR				-14.02
22	DEMAND				ERR				-14.02
23		0	0	0	---	0	0	0	---
24	TOTAL PURCHASES (17+18+20) - (21+23)	8,508,368	12,652,212	(4,143,844)	-32.75	79,134,157	72,219,709	6,914,448	9.57
25	NET UNBILLED	0	0	0	---	0	0	0	---
26	COMPANY USE	0	0	0	ERR	(136,560)	0	(136,560)	ERR
27	TOTAL THERM SALES (24-26 Estimated only)	8,493,505	12,652,212	(4,158,707)	-32.87	68,683,087	72,219,709	(3,536,622)	-4.50
<u>CENTS PER THERM</u>									
28	COMMODITY (Pipeline) (1/15)				12.86				-8.43
29	NO NOTICE SERVICE (2/16)	0.00694	0.00000	0.00694	---	0.00694	0.00000	0.00694	---
30	SWING SERVICE (3/17)	---	---	0.00000	---	0.00000	---	0.00000	---
31	COMMODITY (Other) (4/18)				3.33				-0.38
32	DEMAND (5/19)	0.05088	0.05291	-0.00203	-3.84	0.06914	0.06361	0.00553	8.69
33	OTHER (6/20)	0.49186	0.39369	0.09817	24.94	0.47309	0.38966	0.08343	21.41
<u>LESS END-USE CONTRACT</u>									
34	COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	ERR	0.00717	0.00717	0.00000	0.00
35	DEMAND (8/22)	0.00000	0.00000	0.00000	ERR	0.04303	0.04331	-0.00028	-0.65
36		---	---	0.00000	---	---	---	0.00000	---
37	TOTAL COST (11/24)	0.44365	0.39265	0.05100	12.99	0.25270	0.30630	-0.05360	-17.50
38	NET UNBILLED (12/25)	---	---	0.00000	---	---	---	0.00000	---
39	COMPANY USE (13/26)	ERR	0.00000	ERR	0.00	0.13971	ERR	ERR	ERR
40	TOTAL THERM SALES (11/27)	0.44443	0.39265	0.05178	13.19	0.25270	0.30630	-0.05360	-17.50
41	TRUE-UP (E-2)	(0.00034)	(0.00034)	0.00000	0.00	(0.00187)	(0.00187)	0.00000	0.00
42	TOTAL COST OF GAS (40+41)	0.44409	0.39231	0.05178	13.20	0.25083	0.30443	-0.05360	-17.81
43	REVENUE TAX FACTOR	1.00376	1.00376	0.00000	0.00	1.00376	1.00376	0.00000	0.00
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.44576	0.39379	0.05197	13.20	0.25177	0.30557	-0.05380	-17.81
45	PGA FACTOR ROUNDED TO NEAREST .001	0.44600	0.39400	0.05200	13.20	0.25200	0.30600	-0.05400	-17.85

COMPANY:
CITY GAS COMPANY OF FLORIDA

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

PAGE 3 OF 11

FOR THE PERIOD: APRIL 95 THROUGH MARCH 96

CURRENT MONTH: 01/96

	(A)	(B)	(C)
COMMODITY (Pipeline)	THERMS	INV. AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS			
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment			
4 Commodity Adjustments			
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)			
	Sched A-1 Ln 15	Sched A-1 Ln 1	Sched A-1 Ln 26
SWING SERVICE			
9 Swing Service Scheduled			
10 Alert Day Volumes - FGT			
11 Operational Flow Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed to Others			
13 Operating Account Balancing			
14 Other - Net market delivery imbalance			
15			
16 TOTAL SWING SERVICE			
	Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS			
18 Commodity Other - Scheduled ITS			
19 Imbalance Cashout - FGT			
20 Imbalance Cashout - Other Shippers			
21 Imbalance Cashout - Transporting Cust.			
22 Commodity Adjustment			
23 No Notice Commodity Adjustment			
24 TOTAL COMMODITY (Other)			
	Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31
DEMAND			
25 Demand (Pipeline) Entitlement			
26 Less Relinquished to End-Users			
27 Less Relinquished Off System			
28 Other - Firm winter supply			
29 Demand - No Notice			
30 Revenue Sharing - FGT			
31 Other - Storage Demand			
32 TOTAL DEMAND			
	Sched A-1 Line 19+16	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29
OTHER			
33 Other - Monthly purchase from Peoples Gas			
34 Peak Shaving			
35 Storage withdrawal			
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER			
	Schedule A-1 Line 20	Schedule A-1 Line 6	Schedule A-1 Line 33

COMPANY:

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2

CITY GAS COMPANY OF FLORIDA

(REVISED 6/08/94)

FOR THE PERIOD OF:

APRIL 95

Through

MARCH 96

PAGE 4 OF 11

	CURRENT MONTH: 01/96		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (Sch A-1 Fx down line 4+6)	2,610,394	3,751,874	1,141,480	30.42%	12,176,567	14,357,864	2,181,297	15.19%
2 TRANSP GAS COST (Sch A-1 Fx down line 1+2+3+5)	1,164,362	1,216,077	51,715	4.25%	7,884,238	7,837,684	(46,554)	-0.59%
3 TOTAL	3,774,756	4,967,951	1,193,195	24.02%	20,060,805	22,195,548	2,134,743	9.62%
4 FUEL REVENUES (Sch A-1 Fx down line 14) (NET OF REVENUE TAX)	3,226,349	4,963,589	1,737,240	35.00%	19,069,920	22,096,415	3,026,495	13.70%
5 TRUE-UP (COLLECTED) OR REFUNDED	2,550	2,550	0	0.00%	25,500	25,500	0	0.00%
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	3,228,899	4,966,139	1,737,240	34.98%	19,095,420	22,121,915	3,026,495	13.68%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(545,857)	(1,812)	544,045	-30024.56%	(965,385)	(73,633)	891,752	-1211.08%
8 INTEREST PROVISION - THIS PERIOD (21)	(1,673)	(525)	1,148	-218.67%	34,892	(3,541)	(38,433)	1085.37%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(84,003)	(110,259)	(26,256)	23.81%	76,672	(12,472)	(89,144)	714.75%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(2,550)	(2,550)	0	0.00%	(25,500)	(25,500)	0	0.00%
10a Refund (if applicable)	0	0	0	---	245,238	0	(245,238)	---
10b Refund of interim rate increase	0	0	0	---	0	0	0	---
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(634,083)	(115,146)	518,937	-450.68%	(634,083)	(115,146)	518,937	-450.68%
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(84,003)	(110,259)	(26,256)	23.81%				
13 ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	(632,410)	(114,621)	517,789	-451.74%				
14 TOTAL (12+13)	(716,413)	(224,880)	491,533	-218.58%				
15 AVERAGE (50% OF 14)	(358,207)	(112,440)	245,767	-218.58%				
16 INTEREST RATE - FIRST DAY OF MONTH	0.05810	0.05810	0.00000	0.00%				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05400	0.05400	0.00000	0.00%				
18 TOTAL (16+17)	0.11210	0.11210	0.00000	0.00%				
19 AVERAGE (50% OF 18)	0.05605	0.05605	0.00000	0.00%				
20 MONTHLY AVERAGE (19/12 Months)	0.00467	0.00467	0.00000	0.02%				
21 INTEREST PROVISION (15x20)	(1,673)	(525)	1,148	-218.67%				

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

TRANSPORTATION SYSTEM SUPPLY

SCHEDULE A-4
(REVISED 8/19/93)
PAGE 6 OF 11

FOR THE PERIOD OF: 01/01/96 Through 01/31/96

MONTH: 01/96

(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT MMBtu/d	(D) NET AMOUNT MMBtu/d	(E) MONTHLY GROSS MMBtu	(F) MONTHLY NET MMBtu	(G) WELLHEAD PRICE \$/MMBtu	(H) CITYGATE PRICE (Gx E)/F
	Comp Sta 7						
	8798						
	611						
	611						
	8576						
	Comp Sta 7						
	Comp Sta 7						
	Comp Sta 7						
	TOTAL						
				WEIGHTED AVERAGE			

NOTE: CITY GATE PRICE SHOULD NOT INCLUDE FGT TRANSPORTATION CHARGES

COMPANY: City Gas Company of Florida

THERM SALES AND CUSTOMER DATA

SCHEDULE A-5

(REVISED 8/19/93)

FOR THE PERIOD OF:

APRIL 95 Through

MARCH 96

PAGE 7 OF 11

	CURRENT MONTH: 01/96		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
1 RESIDENTIAL	3,148,428	3,268,945	120,517	3.83%	16,675,913	17,025,868	349,955	2.10%
2 COMMERCIAL	4,893,731	4,703,861	(189,870)	-3.88%	37,061,563	40,074,876	3,013,313	8.13%
3 COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
4 COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
5 TOTAL FIRM	8,042,159	7,972,806	(69,353)	-0.86%	53,737,476	57,100,744	3,363,268	6.26%
THERM SALES (INTERRUPTIBLE)								
6 INTERRUPTIBLE	609,613	1,242,761	633,148	103.86%	5,824,888	11,342,666	5,517,778	94.73%
7 LARGE INTERRUPTIBLE	620,510	701,661	81,151	13.08%	6,077,899	5,926,335	(151,564)	-2.49%
8 TRANSPORTATION	1,432,162	612,142	(820,020)	-57.26%	13,702,863	7,010,920	(6,691,943)	-48.84%
9 TOTAL INTERRUPTIBLE	2,662,285	2,556,564	(105,721)	-3.97%	25,605,650	24,279,919	(1,325,731)	-5.18%
10 TOTAL THERM SALES	10,704,444	10,529,370	(175,074)	-1.64%	79,343,126	81,380,663	2,037,537	2.57%
NUMBER OF CUSTOMERS (FIRM)				AVG. NO. OF CUSTOMERS PERIOD TO DATE				
11 RESIDENTIAL	92,772	92,372	(400)	-0.43%	91,178	91,351	173	0.19%
12 COMMERCIAL	4,609	4,908	299	6.49%	4,594	4,907	313	6.81%
13 COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
14 COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
15 TOTAL FIRM	97,381	97,280	(101)	-0.10%	95,772	96,258	486	0.51%
NUMBER OF CUSTOMERS (INTERRUPTIBLE)				AVG. NO. OF CUSTOMERS PERIOD TO DATE				
16 INTERRUPTIBLE	17	24	7	41.18%	15	24	9	60.00%
17 LARGE INTERRUPTIBLE	4	3	(1)	-25.00%	3	3	0	0.00%
18 TRANSPORTATION	36	10	(26)	-72.22%	30	10	(20)	-66.67%
19 TOTAL INTERRUPTIBLE	57	37	(20)	-35.09%	48	37	(11)	-22.92%
20 TOTAL CUSTOMERS	97,438	97,317	(121)	-0.12%	95,820	96,295	475	0.50%
THERM USE PER CUSTOMER								
21 RESIDENTIAL	34	35	1	4.28%	18	19	1	5.56%
22 COMMERCIAL	1,062	958	(103)	-9.74%	807	817	10	1.24%
23 COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
24 COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
25 INTERRUPTIBLE	35,860	51,782	15,922	44.40%	38,833	47,261	8,428	21.70%
26 LARGE INTERRUPTIBLE	155,128	233,887	78,760	50.77%	202,597	197,545	(5,052)	-2.49%
27 TRANSPORTATION	39,782	61,214	21,432	0.00%	45,676	0	(45,676)	0.00%

COMPANY:

CONVERSION FACTOR CALCULATION

SCHEDULE A-6

(REVISED 8/19/93)

PAGE 8 OF 11

CITY GAS COMPANY OF FLORIDA

ACTUAL FOR THE PERIOD OF: APRIL 95

through

MARCH 96

	(A) APR	(B) MAY	(C) JUN	(D) JUL	(E) AUG	(F) SEP	(G) OCT	(H) NOV	(I) DEC	(J) JAN	(K) FEB	(L) MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT CCF PURCHASED	1.0329	1.0330	1.0345	1.0368	1.0348	1.035	1.0342	1.0355	1.0372	1.0385		
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.0680	1.0690	1.0700	1.0720	1.0700	1.0710	1.0700	1.0710	1.0730	1.0740	0.0000	0.0000

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PLEASE REMIT PAYMENT TO:



P.O. BOX 2562
TAMPA, FLORIDA 33601-2562

3 A

00648097

3

B 19

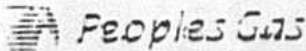
PAYABLE U.S. ...

010122 00648097 000360269

CITY GAS CO OF FLA
955 E 25TH ST
HIALEAH FL 33013-3403

PLEASE WRITE YOUR ACCOUNT NUMBER ON THE FRONT OF YOUR CHECK OR MONEY ORDER AND RETURN THE UPPER PORTION OF THIS INVOICE WITH YOUR PAYMENT. MESSAGES WRITTEN ON THE UPPER PORTION MAY BE OVERLOOKED. SO PLEASE CONTACT YOUR LOCAL PEOPLES GAS OFFICE FOR ASSISTANCE. THANK YOU!

PLEASE RETAIN THIS LOWER PORTION FOR YOUR RECORDS.



SEE REVERSE SIDE FOR
ADDRESSES AND PHONE NUMBERS

SERVICE ADDRESS 19401 NE 22ND AVE REAR
NORTH MIAMI BEACH FL 33180-2107

AMOUNT DUE

3,602.69

PAST DUE AFTER

02/22/96

ACCOUNT NUMBER

00648097

AVERAGE DAILY THERM USAGE

JAN 96	206.8
DEC 95	169.8
NOV 95	115.2
OCT 95	99.9
SEP 95	0.0
AUG 95	45.4
JUL 95	92.8
JUN 95	133.1
MAY 95	105.2
APR 95	117.9
MAR 95	179.6
FEB 95	195.1
JAN 95	134.3

***** THIS MONTHS BILLING DATES *****

--SERVICE PERIOD--
TO

NUMBER
OF DAYS

STATEMENT
DATE

01/31/96

31

02/01/96

***** THIS MONTHS METER INFORMATION *****

METER NUMBER	METER READS PRES - PREV	=	CCF	-----FACTORS----- X BTU X CONVER	=	THERMS
ZT078579	82120 76121		5999	1.06600 1.00270		6412
TOTAL THERMS =						6412

***** THIS MONTHS BILLING INFORMATION *****

WHOLESALE SERVICE - (WHS)						
CUSTOMER CHARGE					0.00	
ENERGY SERV	6412.2 THMS @		0.14066		901.94	
PGA	6412.2 THMS @		0.32721		2098.14	
TOTAL GAS CHARGES						3000.00
TAXES AND FEES						
FRANCHISE FEE						
LOCAL TAX						
STATE TAX						
GROSS RECEIPTS TAX					0.00	
TOTAL TAXES AND FEES						
PREVIOUS BALANCE						2177.00
PAYMENT						2177.00
MISC CHRG/ADJUSTMENT						602.00
TOTAL BALANCE DUE						3602.00

FEB 05 1996

23620 USE TAX

VENDOR No

PLEASE REMIT PAYMENT TO:



P.O. BOX 2562
TAMPA, FLORIDA 33601-2562

3 A

ACCOUNT NUMBER

00648071

AMOUNT

E

B 20

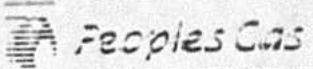
PAYABLE TO

010122 00648071 000524552

CITY GAS CO OF FLA
955 E 25TH ST
HIALEAH FL 33013-3403

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PLEASE RETAIN THIS LOWER PORTION FOR YOUR RECORDS



SEE REVERSE SIDE FOR ADDRESSES AND PHONE NUMBERS

SERVICE 10 NE 125TH ST REAR
NORTH MIAMI FL 33161-4501

AMOUNT DUE

5,245.52

PAST DUE AFTER

02/22/96

ACCOUNT NUMBER

00648071

AVERAGE DAILY THERM USAGE

JAN 96	361.7
DEC 95	309.6
NOV 95	218.8
OCT 95	213.5
SEP 95	181.4
AUG 95	212.6
JUL 95	162.9
JUN 95	223.9
MAY 95	178.7
APR 95	204.4
MAR 95	290.3
FEB 95	351.3
JAN 95	285.9

***** THIS MONTHS BILLING DATES *****

--SERVICE PERIOD--
TO

NUMBER OF DAYS

STATEMENT DATE

01/31/96

31

02/01/96

***** THIS MONTHS METER INFORMATION *****

METER NUMBER	METER READS PRES - PREV	= CCF	-----FACTORS----- X BTU X CONVER	THERM US
ZSM08935	51820 41331	10489	1.06600 1.00270	11211.
TOTAL THERMS =				11211.

***** THIS MONTHS BILLING INFORMATION *****

WHOLESALE SERVICE - (WHS)				0.00
CUSTOMER CHARGE				
ENERGY SERV	11211.5 THMS @	0.14066	1577.01	
PGA	11211.5 THMS @	0.32721	3668.51	
TOTAL GAS CHARGES				5245.52
TAXES AND FEES				
FRANCHISE FEE				
LOCAL TAX				
STATE TAX				
GROSS RECEIPTS TAX				0.00
TOTAL TAXES AND FEES				0.00
PREVIOUS BALANCE				3970.52
PAYMENT				3970.52
TOTAL BALANCE DUE				5245.52

PAYMENT APPROVED:

CHECKED:

FEB 05 1996

23520 USE TAX

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