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December 17, 1996

Ms. Blanca Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

HAND DELIVERY

Re: West Florida Natural Gas Company; Docket No. 960003-GU

Dear Ms. Bayo:

Enclosed for filing on behalf of West Florida Natural Gas Company are an original and fifteen copies of the Schedules A-1 through A-7 to be attached to the Direct Testimony of Tom Goodwin in the above-referenced docket. This set of schedules is a complete set and will replace the partial set of schedules that were filed with the testimony on December 12, 1996. I am sending a copy of these schedules to the parties of record. I apologize for any inconvenience this error may have caused.

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

Thank you for your assistance.

Yours very truly,

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

- ACK _____
- AFA 1 _____
- APP _____
- CAF _____
- CMU _____
- CTR _____
- EAG 1 *Atkin*
- LEG 1 NHH/amb
- LIN 3 Enclosures
- OPC _____
- RCH _____
- SEC 1 _____
- WAS _____
- OTH _____

cc: Parties of Record
Mr. Max Fulford
Mr. J. E. McIntyre
Mr. Tom Goodwin

RECEIVED & FILED
EPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE
13405 DEC 17 96
FPSC-RECORDS/REPORTING

FOR THE PERIOD: APRIL 95 Through MARCH 96

1	TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2 Line 3	9,503,502
2	TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	A-2 Line 6	9,109,884
3	ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD (2-1)		(393,618)
4	INTEREST PROVISION ACTUAL OVER/UNDER RECOVERY	A-2 Line 8	47,996
5	FOR THE PERIOD (3 + 4)		(345,622)
6	LESS: ESTIMATED/ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD OCTOBER 95 Through MARCH 96 (From Schedule E-2) WHICH WAS INCLUDED IN THE CURRENT APRIL 94 Through MARCH 95 PERIOD	E-4 Line 4 Col.4	(162,207)
7	FINAL FUEL OVER/UNDER RECOVERY TO BE INCLUDED IN THE PROJECTED APRIL 96 Through MARCH 97 PERIOD (5-6)		(183,415)

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

CUMULATIVE MONTH	APRIL 85		MARCH 86		MARCH 86		PERIOD TO DATE REVISED ESTIMATE	DIFFERENCE AMOUNT	DIFFERENCE %
	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	REVISED ESTIMATE			
COST OF GAS PURCHASED									
1 Commodity (Original)	12,800	20,570	7,770	188.35	218,552	200,148	18,404	8.43	0.00
2 NO NOTICE SERVICE	6,456	6,456	0	0.00	87,724	87,724	0	0.00	0.00
3 SWING SERVICE	147,052	0	147,052	0.00	1,108,781	120,618	888,163	80.31	817.59
4 COMMODITY (Other)	663,756	218,536	445,220	115.14	5,351,254	5,576,730	(225,476)	-4.34	-0.04
5 ULMAR (It Includes 1, 2, 3 & 4)	252,430	256,324	(3,894)	(1.54)	2,304,374	2,045,628	258,746	11.20	1.16
6 OTHER	14,150	11,000	3,150	22.45	114,167	112,165	2,002	1.78	0.19
NET UNBILLED CONTRACT									
7 Commodity (Original)	0	0	0	0.00	0	0	0	0.00	0.00
8 DEMAND	0	0	0	0.00	0	0	0	0.00	0.00
9	0	0	0	0.00	0	0	0	0.00	0.00
10 Second Price Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00	0.00
11 TOTAL COST	1,312,037	1,100,864	211,173	19.20	9,503,507	8,880,092	623,415	6.57	0.66
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	0.00
13 COMPANY USE	537	429	108	25.18	2,101	6,527	(4,426)	-21.07	-0.45
14 TOTAL TERMS SALES DMI at Revenue Tax	1,304,047	1,100,255	203,792	18.42	8,830,181	8,458,838	371,343	4.21	0.42
TERMS PURCHASED									
15 Commodity (Original)	7,492,540	2,856,940	4,635,600	178.71	28,105,100	28,768,877	(663,777)	-2.36	-0.24
16 NO NOTICE SERVICE	930,000	930,000	0	0.00	8,765,000	8,765,000	0	0.00	0.00
17 SWING SERVICE	1,081,530	0	1,081,530	0.00	3,682,330	570,050	3,112,280	84.44	542.46
18 COMMODITY (Other)	2,485,797	2,956,840	(471,043)	(15.82)	28,405,617	26,930,278	1,475,339	5.49	1.55
19 DEMAND	4,879,810	5,803,500	(923,690)	(19.16)	54,237,160	57,872,548	(3,635,388)	-6.70	-0.64
20 OTHER	0	0	0	0.00	0	0	0	0.00	0.00
NET UNBILLED CONTRACT									
21 Commodity (Original)	0	0	0	0.00	0	0	0	0.00	0.00
22 DEMAND	0	0	0	0.00	0	0	0	0.00	0.00
23	0	0	0	0.00	0	0	0	0.00	0.00
24 TOTAL PURCHASES	13,072,377	2,856,840	10,215,537	20.88	30,687,243	27,500,428	3,186,815	11.91	1.19
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	0.00
26 COMPANY USE	1,510	1,460	50	3.31	23,266	22,475	791	3.39	0.34
27 TOTAL TERMS SALES DMI at Revenue Tax	3,866,228	2,855,540	1,010,688	24.11	27,592,231	27,460,081	1,332,150	4.87	0.47
CENTS PER THERM									
28 Commodity (Original)	0.00740	0.00720	0.00020	2.74	0.00754	0.00782	(0.00028)	-3.71	-0.49
29 NO NOTICE SERVICE	0.00894	0.00894	0	0.00	0.00894	0.00894	0	0.00	0.00
30 SWING SERVICE	0.25515	0.00000	0.25515	0.00	0.20220	0.21158	(0.00938)	-4.64	-0.46
31 COMMODITY (Other)	0.24330	0.24300	0.00030	0.84	0.203	0.20708	(0.00408)	-2.01	-0.20
32 DEMAND	0.05141	0.08032	(0.02891)	(14.78)	0.054	0.05260	0.00140	2.61	0.26
33 OTHER	0.00000	0.00000	0	0.00	0.000	0.00000	0	0.00	0.00
NET UNBILLED CONTRACT									
34 Commodity (Original)	0.00000	0.00000	0	0.00	0	0	0	0.00	0.00
35 DEMAND	0.00000	0.00000	0	0.00	0	0	0	0.00	0.00
36	0.00000	0.00000	0	0.00	0	0	0	0.00	0.00
37 TOTAL COST OF PURCHASES	0.36076	0.37224	(0.01148)	(3.18)	0.318	0.32281	(0.00481)	-1.51	-0.48
38 NET UNBILLED	0.00000	0.00000	0	0.00	0	0	0	0.00	0.00
39 COMPANY USE	0.35268	0.30843	0.04425	16.07	0.306	0.29041	0.01559	5.10	0.51
40 TOTAL COST OF TERMS SOLD	0.35770	0.35770	0	0.00	0.314	0.32281	(0.00811)	-2.58	-0.74
41 TRUE-UP	0.01715	0.01715	0	0.00	0.01715	0.01715	0	0.00	0.00
42 TOTAL COST OF GAS	0.34055	0.35508	(0.01453)	(4.27)	0.327	0.33028	(0.00328)	-0.99	-0.30
43 REVENUE TAX FACTOR	1.00378	1.00378	0	0.00	1.00378	1.00378	0	0.00	0.00
44 PGA FACTOR ADJUSTED FOR TAXES	0.34183	0.35642	(0.01459)	(4.27)	0.328	0.33691	(0.00891)	-2.72	-0.83
45 PGA FACTOR ROUNDED TO NEAREST 0.01	0.34200	0.358	(0.016)	(4.68)	0.328	0.33700	(0.009)	-2.67	-0.80

Docket No. 960003-GU
 T. Goodwin Exhibit No.
 Purchased Gas Adjustment (PGA)
 True-up Calculation

LINE NO.	DESCRIPTION	APRIL 84				MARCH 85				REVISED PERIOD TO DATE			
		CURRENT MONTH		THROUGH		CURRENT MONTH		THROUGH		PERIOD TO DATE		PERIOD TO DATE	
		ACTUAL	ESTIMATE	UTILIZATION AMOUNT	%	ACTUAL	ESTIMATE	UTILIZATION AMOUNT	%	ACTUAL	ESTIMATE	UTILIZATION AMOUNT	%
COST OF GAS PURCHASED													
1	COMMODITY (Optional)	58,902	20,570	38,332	188.35	219,552	200,148	18,404	8.89				
2	NO NOTICE SERVICE	6,454	6,454	0.00	0.00	87,734	87,734	0.00	0.00				
3	SWING SERVICE	387,852	0	387,852	0	1,108,781	120,618	888,141	817.59				
4	COMMODITY (Optional)	66,426	718,539	110,780	15%	5,351,254	5,576,730	-225,476	-4.04				
5	DEMAND	753,432	356,124	(102,694)	(28)	2,804,374	3,049,828	-145,455	-4.78				
6	OTHER	(1,156)	(11,000)	(9,844)	(218)	(114,187)	(114,187)	0	0.00				
LESS END-USE CONTRACT													
7	COMMODITY (Optional)	0	0	0	0	0	0	0	0.00				
8	DEMAND	0	0	0	0	0	0	0	0.00				
9	NO NOTICE SERVICE	0	0	0	0	0	0	0	0.00				
10	SWING SERVICE	0	0	0	0	0	0	0	0.00				
11	TOTAL COST	1,312,037	1,100,684	211,353	18	8,502,507	8,882,082	-379,575	-4.33				
12	NET UNBILLED	0	0	0	0	0	0	0	0.00				
13	COMPANY USE	537	428	109	25	7,107	6,527	574	8.60				
14	TOTAL THROUGH SALES TERMS PURCHASED	1,301,047	1,101,255	207,792	19	8,620,181	8,528,731	91,450	1.06				
LESS DEMANDS ONLY													
15	COMMODITY (Optional)	7,882,540	2,858,840	5,105,600	179	28,105,100	28,288,877	-183,777	-0.65				
16	NO NOTICE SERVICE	830,000	830,000	0	0	8,780,000	8,780,000	0	0.00				
17	SWING SERVICE	1,091,570	0	1,091,570	0	2,882,330	570,050	2,312,280	542.48				
18	COMMODITY (Optional)	2,485,797	2,958,540	(472,743)	(18)	28,405,013	28,830,378	-425,365	-1.85				
19	DEMAND	4,928,810	5,903,500	(974,690)	(16)	54,237,160	50,208,398	4,028,762	8.03				
20	OTHER	0	0	0	0	0	0	0	0.00				
LESS END-USE CONTRACT													
21	COMMODITY (Optional)	0	0	0	0	0	0	0	0.00				
22	DEMAND	0	0	0	0	0	0	0	0.00				
23	NO NOTICE SERVICE	0	0	0	0	0	0	0	0.00				
24	TOTAL PURCHASES	2,577,237	2,858,840	281,603	21	30,087,343	27,500,428	2,586,915	9.33				
25	NET UNBILLED	0	0	0	0	0	0	0	0.00				
26	COMPANY USE	1,510	1,400	110	8	23,208	22,475	733	3.25				
27	TOTAL THROUGH SALES TERMS PURCHASED	3,689,029	2,855,540	712,489	24	27,582,231	27,477,953	104,278	0.42				
LESS END-USE CONTRACT													
28	COMMODITY (Optional)	0.00720	0.00720	0.00000	2.74	0.00754	0.00782	0.00000	-0.89				
29	NO NOTICE SERVICE	0.00884	0.00884	0.00000	0.00	0.00884	0.00884	0.00000	0.00				
30	SWING SERVICE	0.35515	0.00000	0.35515	0	0.20220	0.21158	0.00938	42.83				
31	COMMODITY (Optional)	0.24520	0.24520	0.00000	0.84	0.20286	0.20708	0.00422	2.13				
32	DEMAND	0.05141	0.08022	(0.02881)	(14.78)	0.05285	0.08074	(0.02789)	-11.84				
33	OTHER	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00				
LESS END-USE CONTRACT													
34	COMMODITY (Optional)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00				
35	DEMAND	0.00200	0.00200	0.00000	0.00	0.00200	0.00200	0.00000	0.00				
36	NO NOTICE SERVICE	0.10476	0.10476	0.00000	0.00	0.10476	0.10476	0.00000	0.00				
37	TOTAL COST OF PURCHASES	0.32224	0.32224	0.00000	0.00	0.32224	0.32224	0.00000	0.00				
38	NET UNBILLED	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00				
39	COMPANY USE	0.35568	0.35568	0.00000	0.00	0.35568	0.35568	0.00000	0.00				
40	TOTAL COST OF THROUGH SALES	0.32370	0.32370	0.00000	0.00	0.32370	0.32370	0.00000	0.00				
41	TRUE-UP	0.01715	(0.01715)	0.00000	0.00	0.01715	0.01715	0.00000	0.00				
42	TOTAL COST OF GAS	0.34085	0.35508	(0.01423)	(4.19)	0.34085	0.35508	(0.01423)	-4.19				
43	PGA FACTOR	1.00378	1.00378	0.00000	0.00	1.00378	1.00378	0.00000	0.00				
44	PGA FACTOR ADJUSTED FOR TAXES	0.24182	0.25682	(0.01499)	(4.10)	0.24182	0.25682	(0.01499)	-4.10				
45	PGA FACTOR ROUNDED TO NEAREST 0.01	0.24200	0.25800	(0.01600)	(3.23)	0.24200	0.25800	(0.01600)	-3.23				

No. 960003-GU
 Goodwin Exhibit No.
 Purchased Gas Adjustment (PGA)
 True-up Calculation

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

FOR THE PERIOD OF: APRIL 95 Through MARCH 96
CURRENT MONTH: MARCH 1996

COMMODITY (Pipeline)	THIRMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	10,010,010	78,021	0.00735
2 Commodity Pipeline - Scheduled IIS (FTS-1) (Credit)	(105,850)	(702)	0.00720
3 No Notice Commodity Adjustment	(2,549,870)	(110,351)	0.00720
4 Commodity Adjustments (Billed to End-Users)			
5 Commodity Adjustments Scheduled (FTS)			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	7,902,540	50,902	0.00740
SWING SERVICE			
9 Swing Service - Scheduled	1,010,170	370,843	0.30581
10 Alert Day Volumes - FGT	42,300	80,809	
11 Operational Flow Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed to Oth.			
13 Other			
14 Other			
15			
16 TOTAL SWING SERVICE	1,081,530	387,652	0.30581
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS	2,781,750	876,533	0.24321
18 Commodity Other - Scheduled IIS N/A			
19 Imbalance Cashout - FGT EX. CHG. REF.			
20 Imbalance Cashout - Other Shippers	(407,800)	(58,247)	0.21035
21 Imbalance Cashout - Transporting Cust.	113,570	22,047	0.19413
22 Commodity Adjustments - CHG USAGE	(1,033)	(582)	0.35647
23 MISC TENNECOPIBON PERIOD ADJ.)	0		#DIV/0!
24 TOTAL COMMODITY (Other)	2,485,787	809,757	0.24530
DEMAND			
25 Demand (Pipeline) Entitlement	7,923,600	344,201	0.04341
26 Less Relinquished to End-Users			
27 Less Relinquished Oil System	(1,982,730)	(82,643)	0.03363
28 Less Demand Billed to Others	(1,348,500)	(58,579)	0.04344
29 Other Oil System Gas	217,500	30,450	0.14000
30 Other Reservation FGT FTS-2 Capacity	0	0	#DIV/0!
31 Other Tennessee Supply Contract	4,929,810	253,430	#DIV/0!
32 TOTAL DEMAND			
OTHER			
33 Revenue Sharing - FGT		(4,554)	
34 Peak Shaving			
35 Other (One-Time Take or Pay Charge)			
36 Other Capacity Management (3 Months)		0	
37 Other GRU SURCHARGE REFUND			
38 Other FGT CREDIT REFUND (PGA)			
39 Other Gas Management Expense		308	
40 TOTAL OTHER	0	(4,150)	

FOR THE PERIOD OF: CALCULATION OF TRUE-UP AND INTEREST PROVISION

	ACTUAL		ESTIMATE		DIFFERENCE		%
	AMOUNT	%	AMOUNT	%	AMOUNT	%	
TRUE-UP CALCULATION							
1 PURCHASED GAS COST (A) LINE 4 & LINE 1	917,400		710,630		(206,770)		-0.30011
2 TRANSPORTATION COST (A) LINE 1, 2, 5, 6	314,079		392,149		77,800		0.176003
3 TOTAL	1,231,479		1,102,779		(128,700)		-0.104424
4 FUEL REVENUES (NET OF REVENUE TAX)	1,204,057		1,100,255		(103,792)		-0.16522
5 TRUE-UP (COLLECTED) OR REFUNDED	39,970		39,970		0		0
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+) OR (-) LINE 5)	1,344,024		1,140,213		(203,792)		-0.17873
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	31,987		39,540		7,501		0.191193
8 INTEREST PROVISION - THIS PERIOD (21)	405		2,700		2,295		0.853531
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	93,730		613,120		519,390		0.847120
9a PGA ADJ (3/95 Balance & Int 12/95)	0		0		0		0
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(39,970)		(39,970)		0		0
10a FLEX RATE REFUND (if applicable)	0		0		0		0
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7 + 8 + 9 + 10 + 10a)	80,145		615,457		529,312		0.860032
INTEREST PROVISION							
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	93,730		613,120		519,390		0.847120
13 ENDING TRUE-UP BEFORE INTEREST (12 + 7.5)	85,740		612,631		520,951		0.860061
14 TOTAL (12 + 13)	179,470		1,225,811		1,046,341		0.853591
15 AVERAGE (50% OF 14)	89,735		612,900		523,171		0.853591
16 INTEREST RATE - FIRST DAY OF MONTH	0.05330		0.05330		0		0
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05500		0.05500		0		0
18 TOTAL (16 + 17)	0.10830		0.10830		0		0
19 AVERAGE (50% OF 18)	0.05415		0.05415		0		0
20 MONTHLY AVERAGE (18/12 Months)	0.00451		0.00451		0		0
21 INTEREST PROVISION (15x20)	405		2,700		2,295		0.853591

	ACTUAL		ESTIMATE		DIFFERENCE		%
	AMOUNT	%	AMOUNT	%	AMOUNT	%	
0.431,020			0.070,950		-0.700,000		0.124134
0.071,070			0.209,130		137,254		0.0427090
0.503,602			0.080,080		(423,414)		-0.070204
0.030,182			0.579,772		(110,410)		-0.01169
0.179,703			0.479,703		0		0
0.109,884			0.000,475		(110,410)		-0.011257
(393,618)			120,387		522,004		4.0058024
47,990			55,304		0		0
910,400			910,400		0		0
1,072			1,072		0		0
(479,703)			(479,703)		0		0
0			0		0		0
80,145			615,457		529,312		0.8600318
519,390			613,120		619,390		0.847120
520,951			612,631		520,951		0.860061
1,046,341			1,225,811		1,046,341		0.853591
523,171			612,900		523,171		0.853591
0			0.05330		0		0
0			0.05500		0		0
0			0.10830		0		0
0			0.05415		0		0
0			0.00451		0		0
2,295			2,700		2,295		0.853591

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

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH: MARCH 1988

APRIL 85

Through

MARCH 90

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				
MAH 98	FGT	ARIZONA	FTS-1		587,300	587,300		1,489	24,844	2,815	5.08	
	FGT	STONE	FTS-1		372,000	372,000		983	18,100	1,715	5.00	
	FGT	FRANKLIN	FTS-1		278,920	278,920		722	12,110	1,200	5.00	
	FGT	MID-FLORIDA	FTS-1		84,000	84,000		218	3,049	387	5.00	
	CHEVRON	SYS SUPPLY	FTS-1	1,893,951		1,058,860	474,000	4,305	82,275	8,731	30.10	
	CHEVRON	SYS SUPPLY	FTS-2	784,250		821,890	202,460	2,947	80,149	882	33.55	
	CHEVRON	SWING SUPPLY	FTS-1	749,295		775,370	244,832	1,941	32,549	3,454	37.74	
	END USER	SWING SUPPLY	FTS-2	264,592		273,800	76,011	982	20,036	294	30.78	
	END USER	BALANCING	FTS-1	113,570		113,570	22,047				19.41	
TOTAL					3,815,058	1,302,220	5,248,710	1,019,430	14,147	251,577	19,384	24.59

Docket No. 900002000
 I. Goodwin Exhibit No. _____
 Purchased Gas Adjustment (PGA)
 True-up Calculation

FOR THE PERIOD OF: APRIL 95 Through MARCH 98

MONTH: MARCH 1998

(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT MMBtu/d	(D) NET AMOUNT MMBtu/d	(E) MONTHLY GROSS MMBtu	(F) MONTHLY NET MMBtu	(G) WELLHEAD PRICE \$/MMBtu	(H) CITYGATE PRICE (G+E)/F
CHEVRON/PESCO	FT-1 POOLING POINTS	6,322	6,116	195,988	189,395	2.42	2.50
CHEVRON/PESCO	FTS-2 POOLING POINTS	2,551	2,562	82,189	79,425	2.46	2.55
CHEVRON	VARIOUS SWING SUPPL	N/A	N/A	104,917	101,389	3.06	3.17
N/A	BALANCING END-USERS	N/A	N/A	11,357	11,357	1.94	1.94
N/A	BALANCING OFF SYSTE	N/A	N/A	(40,789)	(40,789)	-2.16	-2.16
TOTAL		N/A	N/A	353,660	340,777		
WEIGHTED AVERAGE						2.63	2.73

NOTE: PIPELINE TRANSPORTATION CHARGES ARE NOT INCLUDED

ORDER NO. 980005-00
 E. Goodwin Exhibit No.
 Purchased Gas Adjustment (PGA)
 True-up Calculation

FOR THE PERIOD OF: APRIL 95 Through MARCH 98

	CURRENT MONTH: MARCH 1998				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATE	DIFFERENCE AMOUNT	%
THERM SALES (FIRM)								
RESIDENTIAL	1,414,119	1,179,527	(234,522)	(0.16584)	10,159,819	9,506,153	(653,666)	-0.06434
COMMERCIAL	1,316,773	1,066,901	(249,812)	(0.18972)	10,527,592	10,914,416	386,824	0.036744
COMMERCIAL LARGE VOL. 1	73,387	430,000	356,633	4.86095	1,243,291	4,407,500	3,164,209	2.545027
INDUSTRIAL	189,904	70,000	(119,904)	(0.63151)	1,398,105	846,000	(552,105)	-0.3948
TRANSPORTATION	1,937,655	1,054,300	(883,355)	(0.45589)	21,560,956	12,221,000	(9,339,956)	-0.43319
			0	0.00000	0	0	0	#DIV/0!
TOTAL FIRM	4,931,878	3,800,858	(1,131,020)	(0.22933)	44,869,763	37,895,069	(6,994,694)	-0.15582
THERM SALES (INTERRUPTIBLE)								
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	#DIV/0!
INTERRUPTIBLE	673,806	160,000	(513,806)	(0.76254)	4,279,876	2,250,000	(2,029,876)	-0.47428
INTERRUPTIBLE TRANSPORTATION	362,916	364,250	1,334	0.00368	4,499,024	4,288,750	(210,274)	-0.04674
TOTAL INTERRUPTIBLE	1,036,722	524,250	(512,472)	(0.49432)	8,778,900	6,538,750	(2,240,150)	-0.25517
TOTAL THERM SALES	5,968,600	4,325,108	(1,643,492)	(0.27536)	53,668,663	44,433,819	(9,234,844)	-0.17207
NUMBER OF CUSTOMERS (FIRM)								
					AVG. NO. OF	AVG. NO. OF	CUSTOMERS PERIOD TO DATE	
RESIDENTIAL	26,712	26,200	(512)	(0.01917)	26,132	27,743	1,612	0.061672
COMMERCIAL	2,202	2,150	(52)	(0.02361)	2,555	2,556	2	0.00062
COMMERCIAL LARGE VOL. 1	9	9	0	0.00000	7	8	1	0.096386
COMMERCIAL LARGE VOL. 2	0	0	0	0.00000	0	0	0	#DIV/0!
INDUSTRIAL	7	2	(5)	(0.71429)	4	2	(2)	-0.48936
TRANSPORTATION	12	4	(8)	(0.66667)	9	4	(5)	-0.5514
TOTAL FIRM	28,942	28,365	(577)	(0.01994)	28,708	30,313	1,607	0.055982
NUMBER OF CUSTOMERS (INTERRUPTIBLE)								
					AVG. NO. OF	AVG. NO. OF	CUSTOMERS PERIOD TO DATE	
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	28,946	28,370	(576)	(0.01990)	28,709	30,317	1,608	0.05601
THERM USE PER CUSTOMER								
RESIDENTIAL	53	45.0	(8)	(0.14954)	389	343	(46)	(0.11583)
COMMERCIAL	598	496.3	(102)	(0.17012)	4,121	4,270	149	0.03610
COMMERCIAL LARGE VOL. 1	8,152	47,777.8	39,626	4.86095	179,753	581,209	401,456	2.23338
COMMERCIAL LARGE VOL. 2	0	0	0	0.00000	0	0	0	#DIV/0!
TRANSPORTATION	161,471	263,575	102,104	0.63233	2,418,051	3,055,250	637,199	0.26352
INTERRUPTIBLE	336,903	53,333	(283,570)	(0.84170)	2,334,478	818,182	(1,516,296)	(0.64952)
LARGE INTERRUPTIBLE	0	0	(0)	(0.00366)	0	0	0	0.04903

SCHEDULE A-1
(REVISED 8/28/84)

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

COMPANY: WEST FLORIDA NATURAL GAS CO
 THROUGH: MARCH 88
 CURRENT MONTH: APRIL 85

Order No. 960003-GU
 J. Goodwin Exhibit No.
 Purchased Gas Adjustment (PGA)
 True-up Calculation

LINE NO.	DESCRIPTION	APRIL 85		FEBRUARY 88		MARCH 88		PERIOD TO DATE		DIFFERENCE AMOUNT	DIFFERENCE %
		ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE		
1	UNLOADING (pigment)	22,261	22,898	0	0	0	0	18,876	18,876	0	0.00
2	NO NOTICE SERVICE	3,044	0	0	0	0	0	81,280	81,280	0	0.00
3	SWING SERVICE	2,672,245	0	212,245	0	0	0	318,169	150,818	167,351	111.5%
4	COMMODITY (other)	274,467	920,327	6,958,859	0	0	0	4,745,458	4,858,194	112,736	2.3%
5	DEMAND (excludes E1 Lines 5 & 6)	37,444	338,572	132,128	0	0	0	2,650,244	2,652,505	2,253	0.08%
6	OTHER	13,103	11,100	17,000	0	0	0	11,821,765	11,821,765	0	0.00%
7	COMMODITY (pigment)	0	0	0	0	0	0	0	0	0	0.00%
8	DEMAND	0	0	0	0	0	0	0	0	0	0.00%
9	OTHER	0	0	0	0	0	0	0	0	0	0.00%
10	Second Price Month Purchase Adj. (OPTIONAL)	0	0	0	0	0	0	0	0	0	0.00%
11	TOTAL COST	11 * 2 * 3 * 4 * 5 * 6 + 10 * 17 * 8 * 9	1,298,709	13,351	0	0	0	7,778,400	7,778,400	432,092	5.60%
12	NET UNBELLD	548	0	0	0	0	0	6,564	6,088	476	7.4%
13	COMPANY USE	1,250,245	1,268,290	429	0	0	0	2,128,124	2,128,124	0	0.00%
14	TOTAL THERM SALES (net of Revenue Tax)	1,250,245	1,268,290	429	0	0	0	2,128,124	2,128,124	0	0.00%
THERM PURCHASED											
15	COMMODITY (pigment)	2,109,620	2,175,797	13,213	0	0	0	21,142,980	21,142,980	0	0.00%
16	NO NOTICE SERVICE	1,015,000	0	0	0	0	0	8,830,000	8,830,000	0	0.00%
17	SWING SERVICE	738,859	0	719,880	0	0	0	2,370,800	570,850	1,799,950	250.8%
18	COMMODITY (other)	3,528,207	3,275,797	115,207	0	0	0	23,819,216	23,819,216	0	0.00%
19	DEMAND	2,375,100	5,670,530	13,284,820	0	0	0	48,302,350	52,083,049	3,780,699	7.8%
20	OTHER	0	0	0	0	0	0	0	0	0	0.00%
21	COMPANY USE	1,524	1,400	124	0	0	0	21,859	21,859	0	0.00%
22	DEMAND	0	0	0	0	0	0	0	0	0	0.00%
23	OTHER	2,804,897	3,275,797	538,090	0	0	0	27,410,016	24,342,438	3,067,578	12.6%
24	TOTAL PURCHASES	5 * 17 * 18 + 20 * (23)	1,524	124	0	0	0	21,859	21,859	0	0.00%
25	NET UNBELLD	1,524	1,400	124	0	0	0	21,859	21,859	0	0.00%
26	COMPANY USE	2,518,650	2,274,337	242,663	0	0	0	23,524,402	24,651,921	1,127,519	4.6%
27	TOTAL THERM SALES (net of Revenue Tax)	2,518,650	2,274,337	242,663	0	0	0	23,524,402	24,651,921	1,127,519	4.6%
CENTS PER THERM											
28	COMMODITY (pigment)	10.00	10.00	10.00	0.00	0.00	0.00	10.00	10.00	0.00	0.00%
29	NO NOTICE SERVICE	0.00884	0.00000	0.00000	0.00000	0.00000	0.00000	0.00884	0.00884	0.00000	0.00%
30	SWING SERVICE	0.31523	0.00000	0.315	0.00000	0.00000	0.00000	0.27872	0.21159	0.06713	31.7%
31	COMMODITY (other)	0.23181	0.28400	0.05219	0.00000	0.00000	0.00000	0.188	0.20285	0.01485	7.3%
32	DEMAND	0.13783	0.05886	0.078	0.00000	0.00000	0.00000	0.054	0.05173	0.00227	4.4%
33	OTHER	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00%
34	DEMAND	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00%
35	OTHER	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00%
36	TOTAL COST OF PURCHASES	10.35408	10.35408	10.354	0.00000	0.00000	0.00000	10.354	10.354	0.00000	0.00%
37	NET UNBELLD	10.35408	10.35408	10.354	0.00000	0.00000	0.00000	10.354	10.354	0.00000	0.00%
38	COMPANY USE	10.35408	10.35408	10.354	0.00000	0.00000	0.00000	10.354	10.354	0.00000	0.00%
39	TOTAL COST OF THERM SOLD	10.35408	10.35408	10.354	0.00000	0.00000	0.00000	10.354	10.354	0.00000	0.00%
40	TOTAL COST OF THERM SOLD	10.35408	10.35408	10.354	0.00000	0.00000	0.00000	10.354	10.354	0.00000	0.00%
41	TRUE UP	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00%
42	TOTAL COST OF GAS	0.35580	0.35580	0.35580	0.00000	0.00000	0.00000	0.35580	0.35580	0.00000	0.00%
43	REVENUE TAX FACTOR	1.00376	1.00376	1.00376	0.00000	0.00000	0.00000	1.00376	1.00376	0.00000	0.00%
44	PGA FACTOR ADJUSTED FOR TAXES	1.00376	1.00376	1.00376	0.00000	0.00000	0.00000	1.00376	1.00376	0.00000	0.00%
45	PGA FACTOR INCORPORATED TO HEAREST 001	1.00376	1.00376	1.00376	0.00000	0.00000	0.00000	1.00376	1.00376	0.00000	0.00%

	CURRENT MONTH: FEBRUARY 1998			MARCH 98			REVISED PERIOD TO DATE			
	APRIL 84	THROUGH		APRIL 84	THROUGH		FILED	ESTIMATE	%	
	ACTUAL	FLEX RMY ESTIMATE	DIFFERENCE AMOUNT	ACTUAL	FLEX RMY ESTIMATE	DIFFERENCE AMOUNT	FILED	ESTIMATE	DIFFERENCE AMOUNT	%
COST OF GAS PURCHASED										
1 COMMODITY (purchased)	22,861	22,868	85	160,853	178,578	-18,728	160,853	178,578	-18,728	-10.54
2 NO NOTICE SERVICE	7,044	7,044	0	0	0	0	0	0	0	0.00
3 SITTING SERVICE	-22,245	0	22,245	0	0	0	0	0	0	0.00
4 COMMODITY (demand)	74,487	80,320	-5,833	474,149	4,838,184	-4,364,035	474,149	4,838,184	-1,116,899	-23.08
5 DEMAND	22,744	338,573	-315,829	2,650,544	2,693,505	-42,961	2,650,544	2,693,505	-42,961	-1.60
6 OTHER	3,101	11,100	-7,999	0	15,785	15,785	0	0	0	0.00
7 "COMMODITY (purchased)"	0	0	0	0	0	0	0	0	0	0.00
8 DEMAND	0	0	0	0	0	0	0	0	0	0.00
9	0	0	0	0	0	0	0	0	0	0.00
10 Second Price March Purchase Adj. (OPF) CHARGE	0	0	0	0	0	0	0	0	0	0.00
11 TOTAL COST	1,212,060	1,288,769	-76,709	13,351	7,778,408	-41,062	13,351	7,778,408	-41,062	-3.07
12 NET UNBELLO	548	428	120	0	0	0	0	0	0	0.00
13 COMPANY USE	1,250,745	1,289,280	-38,535	27	6,544	6,567	27	6,544	23	0.35
14 TOTAL THERM SALES	2,188,020	2,175,797	12,223	21,142,560	22,411,927	-12,767	21,142,560	22,411,927	-12,767	-0.57
THERMS PURCHASED										
15 COMMODITY (purchased)	2,188,020	2,175,797	12,223	21,142,560	22,411,927	-12,767	21,142,560	22,411,927	-12,767	-0.57
16 NO NOTICE SERVICE	0	0	0	0	0	0	0	0	0	0.00
17 SITTING SERVICE	736,580	0	736,580	0	0	0	0	0	0	0.00
18 COMMODITY (demand)	2,125,207	2,275,297	-150,090	22,819,218	22,872,438	-53,222	22,819,218	22,872,438	-53,222	-0.23
19 DEMAND	2,375,700	6,670,530	-4,294,830	48,307,350	47,251,458	1,055,892	48,307,350	47,251,458	1,055,892	2.25
20 OTHER	0	0	0	0	0	0	0	0	0	0.00
FLEX ESTIMATE CONTRACTS										
21 COMMODITY (purchased)	0	0	0	0	0	0	0	0	0	0.00
22 DEMAND	0	0	0	0	0	0	0	0	0	0.00
23	0	0	0	0	0	0	0	0	0	0.00
24 TOTAL PURCHASED	3,864,867	3,275,797	589,070	29,430,018	24,542,488	4,887,530	29,430,018	24,542,488	4,887,530	16.65
25 NET UNBELLO	1,524	1,400	124	0	0	0	0	0	0	0.00
26 COMPANY USE	3,338,920	3,274,297	64,623	37,332,522	24,522,413	12,810,109	37,332,522	24,522,413	12,810,109	34.50
27 TOTAL THERM SALES	6,705,311	6,551,494	153,817	67,762,540	49,064,901	18,697,639	67,762,540	49,064,901	18,697,639	27.60
CENTERS PER THERM										
28 COMMODITY (purchased)	10179	10179	0	0	0	0	0	0	0	0.00
29 NO NOTICE SERVICE	12161	12161	0	0	0	0	0	0	0	0.00
30 SITTING SERVICE	15173	0	15173	0	0	0	0	0	0	0.00
31 COMMODITY (demand)	10179	23840	-13661	118381	18823	99558	118381	18823	99558	84.13
32 OTHER	16529	0	16529	13016	0	12714	13016	0	12714	97.66
STANDARD CONTRACTS										
33	12714	12714	0	0	0	0	0	0	0	0.00
34	18624	18624	0	0	0	0	0	0	0	0.00
35	18224	18224	0	0	0	0	0	0	0	0.00
36	11224	11224	0	0	0	0	0	0	0	0.00
37 TOTAL COST OF PURCHASES	63,000	63,000	0	0	0	0	0	0	0	0.00
38 NET UNBELLO	0	0	0	0	0	0	0	0	0	0.00
39 COMPANY USE	63,000	63,000	0	0	0	0	0	0	0	0.00
40 TOTAL COST OF THERMS SOLD	63,000	63,000	0	0	0	0	0	0	0	0.00
41 TRUE UP	0	0	0	0	0	0	0	0	0	0.00
42 TOTAL COST OF GAS	142438	142438	0	1,003,716	1,003,716	0	1,003,716	1,003,716	0	0.00
43 REVENUE TAX FACTOR	142438	142438	0	1,003,716	1,003,716	0	1,003,716	1,003,716	0	0.00
44 PGA FACTOR ADJUSTED FOR TAXES	142438	142438	0	1,003,716	1,003,716	0	1,003,716	1,003,716	0	0.00
45 PGA FACTOR ADJUSTED TO NEAREST 0.01	142438	142438	0	1,003,716	1,003,716	0	1,003,716	1,003,716	0	0.00

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

FOR THE PERIOD OF: APRIL 95 Through MARCH 98
CURRENT MONTH: FEBRUARY 1998

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	4,224,900	34,019	0.00720
2 Commodity Pipeline - Scheduled ITS (Credit)	(234,110)	11,088	0.00773
3 No Notice Commodity Adjustment	(1,301,770)	(9,373)	0.00720
4 Commodity Adjustments (Billed to End Users)			
5 Commodity Adjustments Scheduled PTS			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	3,189,020	22,961	0.00720
SWING SERVICE			
8 Swing Service - Scheduled	733,680	233,245	0.31533
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	733,680	233,245	0.31533
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS	3,530,160	797,604	0.22596
18 Commodity Other - Scheduled ITS N/A			
19 Imbalance Cashout - FGT EX. CHG. REF.			
20 Imbalance Cashout - Other Shippers	(435,110)	(79,005)	0.18309
21 Imbalance Cashout - Transporting Cust.	31,010	0,980	0.22100
22 Commodity Adjustments CHG USAGE / Okaloosa Sales Gas	(1,453)	(518)	0.36895
23 MISC TENNECO/PRIOR PERIOD ADJ.	0	0	#DIV/0!
24 TOTAL COMMODITY (Other)	3,125,207	724,487	0.23181
DEMAND			
25 Demand (Pipeline) Entitlement	5,085,200	320,017	0.06293
26 Less Relinquished to End-Users			
27 Less Relinquished Off System	(2,660,500)	(14,093)	0.01607
28 Less Demand Billed to Others	(1,261,500)	(54,800)	0.04344
29 Other Okaloosa Gas	232,500	32,550	0.14000
30 Other (Reservation FGT FTS-2 Capacity)	906,000	74,070	0.07573
31 Other Tennessee Supply Contract	0	0	#DIV/0!
32 TOTAL DEMAND	2,375,700	327,444	0.13783
OTHER			
33 Revenue Sharing - FGT		(4,449)	
34 Peak Shaving			
35 Other (One-Time Take or Pay Charge)			
36 Other Capacity Management (3 Months)		0	
37 Other GRI SURCHARGE REFUND			
38 Other FGT CREDIT REFUND (PGA)			
39 Other Gas Management Expense		1,349	
40 TOTAL OTHER	0	13,101	

FOR THE PERIOD OF:	APRIL 95 Through MARCH 96				REVISED			
	CURRENT MONTH: FEBRUARY 1996				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
		AMOUNT	%			AMOUNT	%	
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (A1 LINE 4 & LINE 5)	957,711	930,320	(27,391)	-0.02944	5,434,210	4,962,422	-481,798.29	-0.097205
2 TRANSPORTATION COST (A1 line 1,2,5,6)	354,340	300,383	(53,957)	-0.030098	2,767,247	2,020,992	(746,255)	-0.024075
3 TOTAL	1,312,050	1,230,703	(81,347)	-0.01020	8,191,408	7,779,404	(412,004)	-0.052998
4 FUEL REVENUES (NET OF REVENUE TAX)	1,340,745	1,290,280	(50,465)	-0.030014	7,320,135	7,120,517	(199,618)	-0.0137623
5 TRUE-UP (COLLECTED) OR REFUNDED	39,975	39,975	0	0	439,720	439,720	0	0
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	1,290,720	1,330,255	47,535	0.03552	7,705,801	7,909,243	203,442	0.0130121
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(21,340)	39,540	60,880	1.539812	(426,005)	68,839	514,444	5.7907275
8 INTEREST PROVISION-THIS PERIOD (21)	554	2,730	2,176	0.797195	47,591	52,538	4,947	0.01030
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	154,491	010,819	450,328	0.747070	910,400	910,400	0	0
9a PGA ADJ (3/95 Balance & Int 12/95)	0	0	0	0	1,072	1,072	0	0
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(39,975)	(39,975)	0	0	(439,720)	(439,720)	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)	93,730	613,120	519,390	0.847127	93,730	613,120	519,390	0.8471260
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	154,491	010,819	450,328	0.747070				
13 ENDING TRUE-UP BEFORE INTEREST (12 + 7-5)	93,170	010,390	517,214	0.84735				
14 TOTAL (12 + 13)	247,667	1,221,209	973,542	0.797195				
15 AVERAGE (50% OF 14)	123,834	010,605	480,771	0.797195				
16 INTEREST RATE - FIRST DAY OF MONTH	0.05400	0.05400	0	0				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05330	0.05330	0	0				
18 TOTAL (16 + 17)	0.10730	0.10730	0	0				
19 AVERAGE (50% OF 18)	0.05365	0.05365	0	0				
20 MONTHLY AVERAGE (19/12 Months)	0.00447	0.00447	0	0				
21 INTEREST PROVISION (15x20)	554	2730	2176.272	0.797195				

If line 5 is a refund add to line 4

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

FOR THE PERIOD OF:		APRIL 95		Through		MARCH 90		REVISED	
		CURRENT MONTH: FEBRUARY 1996				PERIOD TO DATE			
		DIFFERENCE				TOTAL THERM SALES		DIFFERENCE	
		ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
RESIDENTIAL	1,710,233	1,498,691	(211,542)	(0.12369)	8,745,700	8,326,556	(419,144)	-0.04793	
COMMERCIAL	1,172,084	1,107,889	(64,195)	(0.05477)	9,210,819	9,847,455	636,636	0.069118	
COMMERCIAL LARGE VOL. 1	56,741	440,000	383,259	6.75453	1,169,924	3,977,500	2,807,576	2.399793	
INDUSTRIAL	134,413	68,000	(66,413)	(0.49410)	1,208,141	776,000	(432,141)	-0.35769	
TRANSPORTATION	2,014,830	948,400	(1,066,430)	(0.52929)	19,623,301	11,769,700	(8,456,601)	-0.43095	
			0	0.00000	0	0	0	#DIV/0!	
TOTAL FIRM	5,088,301	4,062,980	(1,025,321)	(0.20151)	39,957,885	34,094,211	(5,863,674)	-0.14675	
THERM SALES (INTERRUPTIBLE)									
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	#DIV/0!	
INTERRUPTIBLE	444,589	190,000	(254,589)	(0.57264)	3,606,070	2,090,000	(1,516,070)	-0.42042	
INTERRUPTIBLE TRANSPORTATION	368,698	329,000	(39,698)	(0.10767)	4,136,108	3,924,500	(211,608)	-0.05116	
TOTAL INTERRUPTIBLE	813,287	519,000	(294,287)	(0.36185)	7,742,178	6,014,500	(1,727,678)	-0.22315	
TOTAL THERM SALES	5,901,588	4,581,980	(1,319,608)	(0.22360)	47,700,063	40,108,711	(7,591,352)	-0.15915	
NUMBER OF CUSTOMERS (FIRM)									
					AVG. NO. OF	AVG. NO. OF	CUSTOMERS PERIOD TO DATE		
RESIDENTIAL	26,750	26,200	(550)	(0.02056)	26,135	27,745	1,608	0.061545	
COMMERCIAL	2,189	2,100	(89)	(0.04502)	2,554	2,548	(6)	-0.00246	
COMMERCIAL LARGE VOL. 1	5	9	4	0.80000	7	8	1	0.152778	
COMMERCIAL LARGE VOL. 2	0	0	0	0.00000	0	0	0	#DIV/0!	
INDUSTRIAL	7	2	(5)	(0.71429)	4	2	(2)	-0.48527	
TRANSPORTATION	12	4	(8)	(0.66667)	9	4	(5)	-0.55102	
TOTAL FIRM	28,973	28,315	(658)	(0.02271)	28,708	30,304	1,596	0.055607	
NUMBER OF CUSTOMERS (INTERRUPTIBLE)									
					AVG. NO. OF	AVG. NO. OF	CUSTOMERS PERIOD TO DATE		
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	28,977	28,320	(657)	(0.02267)	28,712	30,309	1,597	0.05563	
THERM USE PER CUSTOMER									
RESIDENTIAL	64	57.2	(7)	(0.10530)	335	300	(35)	(0.10312)	
COMMERCIAL	533	527.6	(5)	(0.01021)	3,606	3,865	259	0.07175	
COMMERCIAL LARGE VOL. 1	11,348	48,688.9	37,341	3.30807	178,738	527,139	348,400	1.94922	
COMMERCIAL LARGE VOL. 2	0	0	0	0.00000	0	0	0	#DIV/0!	
TRANSPORTATION	167,903	237,100	69,198	0.41213	2,202,615	2,791,675	589,060	0.26744	
INTERRUPTIBLE	222,295	63,333	(158,961)	(0.71509)	1,983,339	766,333	(1,217,005)	(0.61361)	
LARGE INTERRUPTIBLE	0	0	0	0.12066	0	0	0	0.05392	

ACTUAL FOR THE PERIOD OF:	through												
	APRIL 85	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR 86	
Ocala													
1. AVERAGE BTU CONTENT OF GAS PURCHASED	1.033	1.031	1.0369	1.0357	1.035	1.0342	1.0347	1.0349	1.0381	1.0480	1.048		
THERMS PURCHASED CCF PURCHASED													
2. PRESSURE CORRECTION FACTOR	1.017	1.017	1.017	1.017	1.017	1.017	1.017	1.017	1.017	1.017	1.017		
a. DELIVERY PRESSURE OF GAS SOLD psia	14.58	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98		
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73		
PRESSURE CORRECTION FACTOR (a/b) psia	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	#DIV/0!	
3. BILLING FACTOR	1.051	1.052	1.054	1.053	1.053	1.052	1.052	1.052	1.054	1.066	1.066	#DIV/0!	
BTU CONTENT * PRESSURE CORRECTION FACTOR													
Panama City													
1. AVERAGE BTU CONTENT OF GAS PURCHASED	1.033	1.0347	1.0389	1.0454	1.0425	1.0473	1.0458	1.0483	1.0454	1.0507	1.05		
THERMS PURCHASED CCF PURCHASED													
2. PRESSURE CORRECTION FACTOR	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244		
a. DELIVERY PRESSURE OF GAS SOLD psia	15.00	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09	15.09		
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73		
PRESSURE CORRECTION FACTOR (a/b) psia	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	#DIV/0!	
3. BILLING FACTOR	1.058	1.0610	1.062	1.071	1.068	1.071	1.071	1.072	1.071	1.078	1.075	#DIV/0!	
BTU CONTENT * PRESSURE CORRECTION FACTOR													

Packet No. 990003-00
 Goodwin Exhibit No.
 Purchased Gas Adjustment (PGA)
 True-up Calculation

COMMODITY	COMMODITY MONTH		PERIOD TO DATE		DIFFERENCE AMOUNT	N	DIFFERENCE AMOUNT	N
	ACTUAL	REVISED ESTIMATE	ACTUAL	REVISED ESTIMATE				
COST OF GAS PURCHASED								
1. COMMODITY (Original)	13,270	73,934	119,740	158,712	(19,020)	112.14		
2. NO NOTICE SERVICE	10,797	10,797	0	0	0	0.00		
3. SWING SERVICE	0	0	0	0	0	0.00		
4. COMPANY USE (Demand)	1,077,987	1,084,404	3,378	2,827,844	(4,446)	2.27		
5. DEMAND (at include (1 Line 3 & 4))	1,078,984	1,084,404	3,378	2,827,844	(4,460)	-1.29		
6. OTHER	14,790	19,000	0	11,388,810	(11,374,020)	0.50		
LESS (NO USE CONTRACT								
7. COMPANY USE (Demand)	0	0	0	0	0	0.00		
8. DEMAND	0	0	0	0	0	0.00		
9. COMPANY USE (Demand)	0	0	0	0	0	0.00		
10. NET UNBILLED	1,458,774	1,465,185	(6,411)	6,480,892	(6,474,417)	0.15		
11. TOTAL COST	1,458,774	1,465,185	(6,411)	6,480,892	(6,474,417)	0.15		
12. COMPANY USE	523	429	104	5,489	(5,385)	0.26		
13. TOTAL THERM SALES (Net of Revenue Tax)	1,264,222	1,269,831	(5,609)	6,071,309	(6,065,707)	0.25		
THERMS PURCHASED								
15. COMMODITY (Original)	1100,000	2,317,480	1103,011	17,893,540	(16,790,529)	-11.28		
16. NO NOTICE SERVICE	1,550,000	1,550,000	0	7,815,000	(6,265,000)	0.00		
17. SWING SERVICE	0	0	0	570,050	(570,050)	221.22		
18. COMPANY USE (Demand)	2,491,022	2,638,740	14,708	20,897,841	(18,244,391)	0.47		
19. DEMAND	6,025,760	6,091,800	(66,040)	48,931,650	(42,835,890)	1.15		
20. OTHER	0	0	0	0	0	0.00		
LESS (NO USE CONTRACT								
21. COMPANY USE (Demand)	0	0	0	0	0	0.00		
22. DEMAND	0	0	0	0	0	0.00		
23. TOTAL PURCHASES	3,491,022	3,638,740	(47,718)	27,675,128	(24,134,106)	0.59		
24. NET UNBILLED	1,581	1,400	181	20,162	(19,581)	2.48		
25. COMPANY USE	3,823,698	3,827,340	(3,642)	20,426,152	(20,422,510)	-3.96		
CENTS PER THERM								
28. COMMODITY (Original)	1114	0.00721	108.56	0.00767	(0.00046)	-0.37		
29. NO NOTICE SERVICE	1218	0.00684	0.00	0.00684	0.00	0.00		
30. SWING SERVICE	1317	0.00000	0.00	0.26534	(0.26534)	25.40		
31. COMPANY USE (Demand)	1518	0.21552	7.52	0.182	0.03372	1.80		
32. DEMAND	1619	0.07155	19.81	0.050	0.02155	2.41		
33. OTHER	1820	0.00000	0.00	0.000	0.000	0.00		
LESS (NO USE CONTRACT								
34. COMPANY USE (Demand)	1721	0.00000	0.00	0.000	0.000	0.00		
35. DEMAND	1822	0.00000	0.00	0.000	0.000	0.00		
36. COMPANY USE (Demand)	1923	0.00000	0.00	0.000	0.000	0.00		
37. TOTAL COST OF PURCHASES	13124	0.41728	4.16	0.304	0.11328	9.20		
38. NET UNBILLED	14125	0.00000	0.00	0.000	0.000	0.00		
39. COMPANY USE	15126	0.27232	0.64	0.228	0.04432	3.51		
40. TOTAL COST OF THERMS SOLD	11123	0.34082	0.02	0.332	0.00882	10.83		
41. TRUE UP	12124	10.01715	15.15	10.01715	0.00000	0.00		
42. TOTAL COST OF GAS	14024	0.38414	15.38	0.320	0.06414	11.27		
43. REVENUE TAX FACTOR	15025	1.00278	0.00	1.00278	0.00000	0.00		
44. PGA FACTOR ADJUSTED FOR TAXES	16026	0.38559	10.02	0.321	0.06459	11.27		
45. PGA FACTOR ADJUSTED TO BEAREST 0.01	17027	0.388	10.02	0.321	0.067	11.01		

Docket No. 960003-GU
H. Goodwin Exhibit No.
Purchased Gas Adjustment (PGA)
True-up Calculation

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 98
CURRENT MONTH: JANUARY 1998

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS			#DIV/0!
2 Commodity Pipeline - Scheduled IIS PTS-11 (Credit)	(100,000)	(4,370)	
3 No Notice Commodity Adjustment			#DIV/0!
4 Commodity Adjustments (Billed to End Users)			#DIV/0!
5 Commodity Adjustments Scheduled PTS			
6 Commodity Adjustments			
7			
11 TOTAL COMMODITY (Pipeline)	(100,000)	(4,370)	0.04370
SWING SERVICE			
9 Swing Service - Scheduled			#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!
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS	3,507,400	1,107,008	0.31031
18 Commodity Other - Scheduled IIS N/A			
19 Imbalance Cashout - FGT EX. CHG. REF.	30,310	5,955	
20 Imbalance Cashout - Other Shippers	(182,000)	(30,761)	0.16894
21 Imbalance Cashout - Transporting Cost	50,020	11,032	0.21000
22 Commodity Adjustments - CNG USAGE / Okaloosa Sales Gas	12,402	3,847	0.30022
23 MISC TENNECO(PRIOR PERIOD ADJ.)	0		#DIV/0!
24 TOTAL COMMODITY (Other)	3,491,032	1,097,882	0.31452
DEMAND			
25 Demand (Pipeline) Entitlement	0,940,200	343,373	0.04941
26 Less Relinquished to End Users			
27 Less Relinquished Off System	(1,509,270)	(37,340)	0.02335
28 Less Demand Billed to Others	(1,340,500)	(50,570)	0.04344
29 Other Okaloosa Gas	232,600	32,550	0.14000
30 Other Reservation FGT FTS-2 Capacity	791,740	70,507	0.10053
31 Other Tenneco Supply Contract	0	0	#DIV/0!
32 TOTAL DEMAND	5,025,760	359,601	0.07155
OTHER			
33 Revenue Sharing - FGT		(5,640)	
34 Peak Shaving			
35 Other (One-Time Take or Pay Charge)			
36 Other Capacity Management (3 Months)			
37 Other GRI SURCHARGE REFUND		0	
38 Other FGT CREDIT REFUND (PGA)			
39 Other Gas Management Expense		758	
40 TOTAL OTHER	0	(4,790)	

Ticker No. 960003-GU
 F. Godwin Exhibit No. _____
 Purchased Gas Adjustment (PGA)
 True-up Calculation

TRANSPORTATION PURCHASES										MARCH 90		SCHEDULE A-3 (REVISED 4/19/93)	
SYSTEM SUPPLY AND END USE										COMMODITY COST		TOTAL	
APRIL 95 Through										THIRD PARTY		CENTS PER THERM	
DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	THIRD PARTY	PIPELINE	DEMAND COST	OTHER CHARGES	TOTAL	ACACRUIFUEL	CENTS PER THERM
JAN 89	FGT	ARIZONA	FTS-1		507,300	507,300		1,400	24,044	2,015			5.00
	FGT	STONE	FTS-1		372,000	372,000		983	10,160	1,715			5.00
	FGT	FRANKLIN	FTS-1		279,000	279,000		723	12,120	1,200			5.00
	FGT	MID FLORIDA	FTS-1		130,200	130,200		337	5,050	600			5.00
	CHEVRON	SYS SUPPLY	FTS	3,447,501		3,507,400	1,107,000	8,928	142,753	15,093			27.17
	FGT	CASHOUT	FTS	20,310		20,310	5,955						10.40
	END USERS	BALANCING	FTS	50,020		50,020	11,032						21.00
	OKALOOSA	SYS SUPPLY	FTS	14,180		14,100	4,440						31.40
TOTAL				3,554,791	1,340,500	6,023,270	1,129,341	12,422	200,330	22,110			27.07

FOR THE PERIOD OF: APRIL 95 Through MARCH 96 REVISED

	CURRENT MONTH: JANUARY 1996				PERIOD TO DATE			
	DIFFERENCE				TOTAL THERM SALES		DIFFERENCE	
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
RESIDENTIAL	2,115,040	1,589,381	(525,659)	(0.24853)	7,035,467	6,827,865	(207,602)	0.02951
COMMERCIAL	1,183,957	1,133,829	(50,128)	(0.04234)	8,038,735	8,739,566	700,831	0.087182
COMMERCIAL LARGE VOL. 1	66,774	600,000	533,226	7.98553	1,113,183	3,537,500	2,424,317	2.177824
INDUSTRIAL	126,419	74,000	(52,419)	(0.41464)	1,073,728	708,000	(365,728)	-0.34062
TRANSPORTATION	2,091,990	1,054,300	(1,037,690)	(0.49603)	17,608,471	10,218,300	(7,390,171)	-0.41969
TOTAL FIRM	5,584,180	4,451,510	(1,132,670)	(0.20284)	34,869,594	30,031,231	(4,838,363)	-0.13876
THERM SALES (INTERRUPTIBLE)								
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	#DIV/0!
INTERRUPTIBLE	343,099	240,000	(103,099)	(0.30049)	3,161,481	1,900,000	(1,261,481)	-0.39902
INTERRUPTIBLE TRANSPORTATION	412,520	364,250	(48,270)	(0.11701)	3,767,410	3,595,500	(171,910)	-0.04563
TOTAL INTERRUPTIBLE	755,619	604,250	(151,369)	(0.11695)	6,928,891	5,495,500	(1,433,391)	-0.20667
TOTAL THERM SALES	6,339,799	5,118,760	(1,221,039)	(0.19260)	41,798,475	35,526,731	(6,271,744)	-0.15005
NUMBER OF CUSTOMERS (FIRM)								
					AVG. NO. OF	AVG. NO. OF	AVG. NO. OF	AVG. NO. OF
					CUSTOMERS	CUSTOMERS	CUSTOMERS	CUSTOMERS
					PERIOD TO DATE	PERIOD TO DATE	PERIOD TO DATE	PERIOD TO DATE
RESIDENTIAL	26,721	26,200	(521)	(0.01950)	26,132	27,743	1,611	0.061852
COMMERCIAL	2,188	2,100	(88)	(0.03934)	2,552	2,548	(4)	-0.00153
COMMERCIAL LARGE VOL. 1	9	9	0	0.00000	7	8	1	0.086957
COMMERCIAL LARGE VOL. 2	0	0	0	0.00000	0	0	0	#DIV/0!
INDUSTRIAL	6	2	(4)	(0.66667)	4	2	(2)	-0.47368
TRANSPORTATION	12	4	(8)	(0.66667)	9	4	(5)	-0.55056
TOTAL FIRM	28,934	28,315	(619)	(0.02139)	28,703	30,304	1,601	0.055781
NUMBER OF CUSTOMERS (INTERRUPTIBLE)								
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	28,938	28,320	(618)	(0.02136)	28,707	30,309	1,602	0.05581
THERM USE PER CUSTOMER								
RESIDENTIAL	79	60.7	(18)	(0.23369)	269	246	(23)	(0.08597)
COMMERCIAL	542	539.9	(2)	(0.00312)	3,150	3,430	280	0.08895
COMMERCIAL LARGE VOL. 1	7,419	68,666.7	59,247	7.98553	161,331	471,667	310,336	1.92360
COMMERCIAL LARGE VOL. 2	0	0	0	0.00000	0	0	0	#DIV/0!
TRANSPORTATION	174,333	263,575	89,243	0.51191	1,978,480	2,564,575	576,095	0.29118
INTERRUPTIBLE	171,550	80,000	(91,550)	(0.53366)	1,756,378	703,704	(1,052,675)	(0.59934)
LARGE INTERRUPTIBLE	0	0	0	0.13252	0	0	0	0.04781

COMPANY: WEST FLORIDA NATURAL GAS CO.		CONVERSION FACTOR CALCULATION																																			
		APRIL 95			MAY			JUNE			JULY			AUGUST			SEPTEMBER			OCTOBER			NOVEMBER			DECEMBER			JANUARY			FEBRUARY			MARCH		
ACTUAL FOR THE PERIOD OF:		Through																																			
DELA		1 AVERAGE BTU CONTENT OF GAS PURCHASED																																			
THERMS PURCHASED		= AVERAGE BTU CONTENT																																			
CCF PURCHASED		1.033																																			
2 PRESSURE CORRECTION FACTOR		1.017																																			
* DELIVERY PRESSURE OF GAS SOLD P#4		14.98																																			
b. DELIVERY PRESSURE OF GAS PURCHASED P#4		14.73																																			
PRESSURE CORRECTION FACTOR (4b) P#4		1.0170																																			
3 BILLING FACTOR		1.051																																			
BTU CONTENT * PRESSURE CORRECTION FACTOR		1.052																																			
PAJAMA CITY		1.053																																			
1 AVERAGE BTU CONTENT OF GAS PURCHASED		1.0425																																			
THERMS PURCHASED		= AVERAGE BTU CONTENT																																			
CCF PURCHASED		1.0454																																			
2 PRESSURE CORRECTION FACTOR		1.0244																																			
* DELIVERY PRESSURE OF GAS SOLD P#4		15.09																																			
b. DELIVERY PRESSURE OF GAS PURCHASED P#4		14.73																																			
PRESSURE CORRECTION FACTOR (4b) P#4		1.0244																																			
3 BILLING FACTOR		1.068																																			
BTU CONTENT * PRESSURE CORRECTION FACTOR		1.071																																			

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

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COMPLAINT MONTH	APRIL 85		MARCH 86		REVISED		MAY 86 TO DATE		DIFFERENCE AMOUNT	%
	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%		
COST OF GAS PURCHASED										
1 COMMODITY (Original)	28,758	28,758	0	0.00	142,063	142,063	0	0.00	0	0.00
2 NO NOTICE SERVICE	0	0	0	0.00	43,478	43,478	0	0.00	0	0.00
3 SAVING SERVICE	265,248	265,248	0	0.00	485,864	485,864	0	0.00	0	0.00
4 COMMODITY (Other)	675,375	675,375	0	0.00	2,819,048	2,819,048	0	0.00	0	0.00
5 DEMAND (at Includes (1) Lines 5 & 6)	332,962	332,962	0	0.00	1,963,858	1,963,858	0	0.00	0	0.00
6 OTHER	11,155	11,155	0	0.00	113,120	113,120	0	0.00	0	0.00
LESS END USE CONTRACT										
7 COMMODITY (Original)	0	0	0	0.00	0	0	0	0.00	0	0.00
8 DEMAND	0	0	0	0.00	0	0	0	0.00	0	0.00
9	0	0	0	0.00	0	0	0	0.00	0	0.00
10 Second Four Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00	0	0.00
11 TOTAL COST	1,412,623	1,412,623	0	0.00	5,410,225	5,410,225	0	0.00	0	0.00
12 NET UNBELLED	0	0	0	0.00	0	0	0	0.00	0	0.00
13 COMPANY USE	814	429	385	47.30	5,245	5,245	165	3.14	165	3.14
14 TOTAL THERM SALES (Net of Revenue Tax)	1,052,874	1,052,874	0	0.00	4,711,146	4,711,146	0	0.00	0	0.00
THERMS PURCHASED										
15 COMMODITY (Original)	2,788,680	2,650,000	1,338,680	48.00	18,552,540	18,118,660	4,433,880	24.00	4,433,880	24.00
16 NO NOTICE SERVICE	1,510,000	1,550,000	0	0.00	2,265,000	2,285,000	20,000	0.88	20,000	0.88
17 SAVING SERVICE	1,261,070	0	1,261,070	100.00	7,831,120	570,050	7,261,070	92.40	7,261,070	92.40
18 COMMODITY (Other)	2,041,070	7,787,000	244,029	12.00	17,302,873	17,058,801	244,072	1.42	244,072	1.42
19 DEMAND	5,746,340	4,173,389	1,568,951	27.30	41,805,890	40,336,918	1,468,972	3.50	1,468,972	3.50
20 OTHER	0	0	0	0.00	0	0	0	0.00	0	0.00
LESS END USE CONTRACT										
21 COMMODITY (Original)	0	0	0	0.00	0	0	0	0.00	0	0.00
22 DEMAND	0	0	0	0.00	0	0	0	0.00	0	0.00
23	0	0	0	0.00	0	0	0	0.00	0	0.00
24 TOTAL PURCHASES	4,392,146	2,797,000	1,605,148	36.50	13,134,097	12,620,851	5,133,246	39.10	5,133,246	39.10
25 NET UNBELLED	0	0	0	0.00	0	0	0	0.00	0	0.00
26 COMPANY USE	1,898	1,400	296	15.60	18,571	18,275	296	1.62	296	1.62
27 TOTAL THERM SALES (Net of Revenue Tax)	3,042,810	2,795,600	255,310	9.30	15,572,446	12,732,784	2,839,662	22.30	2,839,662	22.30
CENTS PER THERM										
28 COMMODITY (Original)	13115	0.01087	10.002	76.20	0.00787	0.00840	0.00053	6.50	0.00053	6.50
29 NO NOTICE SERVICE	12166	0.00694	0.000	5.70	0.00684	0.00684	0.00000	0.00	0.00000	0.00
30 SAVING SERVICE	13171	0.00863	0.290	2.20	0.26534	0.85232	0.58698	4.40	0.58698	4.40
31 COMMODITY (Other)	14719	0.22267	0.24145	1.60	0.189	0.37112	0.18212	1.20	0.18212	1.20
32 DEMAND	15181	0.05812	0.07995	0.50	0.047	0.04868	0.00168	1.10	0.00168	1.10
33 OTHER	16208	0.00000	0.00000	0.00	0.000	0.00000	0.00000	0.00	0.00000	0.00
LESS END USE CONTRACT										
34 COMMODITY (Original)	17211	0.00000	0.000	0.00	0.000	0.00000	0.00000	0.00	0.00000	0.00
35 DEMAND	18221	0.00200	0.000	0.00	0.000	0.00000	0.00000	0.00	0.00000	0.00
36	19231	0.00000	0.000	0.00	0.000	0.00000	0.00000	0.00	0.00000	0.00
37 TOTAL COST OF PURCHASES	11124	0.32831	0.30888	2.70	0.283	0.30746	0.02458	2.20	0.02458	2.20
38 NET UNBELLED	11225	0.00000	0.000	0.00	0.000	0.00000	0.00000	0.00	0.00000	0.00
39 COMPANY USE	11326	0.36203	0.30847	2.70	0.282	0.28973	0.00771	0.60	0.00771	0.60
40 TOTAL COST OF THERMS SOLD	11124	0.50498	0.50498	4.40	0.327	0.32748	0.00050	0.40	0.00050	0.40
41 TRUK LP	16208	10.01715	0.000	0.00	10.01715	10.01715	0.000	0.00	0.000	0.00
42 TOTAL COST OF GAS	14043	0.44581	0.48723	3.40	0.310	0.29031	0.02050	1.40	0.02050	1.40
43 REVENUE TAX FACTOR	14243	1.00376	1.00376	7.10	1.00376	1.00376	0.00000	0.00	0.00000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES	14243	0.44748	0.48867	3.50	0.311	0.29140	0.01908	1.30	0.01908	1.30
45 PGA FACTOR ROUNDED TO NEAREST 0.01	14309	0.44309	0.480	3.40	0.311	0.29100	0.01900	1.30	0.01900	1.30

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: DECEMBER 1995

Docket No. 960003-00
T. Goodwin Exhibit No.
Purchased Gas Adjustment (PGA)
True-up Calculation

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	5,406,270	30,264	0.00671
2 Commodity Pipeline - Scheduled ITS	(419,800)	(2,009)	0.00717
3 No Notice Commodity Adjustment	(11,304,530)	(9,353)	0.00717
4 Commodity Adjustments (Billed to End Users)	100,000	4,378	
5 Commodity Adjustments Scheduled FTS			
6 Commodity Adjustments			
7	3,784,880	28,289	0.00747
B TOTAL COMMODITY (Pipeline)			
SWING SERVICE			
8 Swing Service - Scheduled	1,237,430	353,780	0.28550
10 Alert Day Volumes - FGT	23,640	11,962	
11 Operational Flow Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed to Oth.			
13 Other			
14 Other			
15	1,261,070	305,249	0.28550
10 TOTAL SWING SERVICE			
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS	3,029,290	672,910	0.22213
18 Commodity Other - Scheduled ITS N/A			
19 Imbalance Cashout - FGT EX. CHG. IIEF.	0	0	#DIV/0!
20 Imbalance Cashout - Other Shippers	7,930	1,363	0.17168
21 Imbalance Cashout - Transporting Cust.	3,856	1,061	0.27525
22 Commodity Adjustments CHG USAGE / Oklahoma Sales Gas	0		#DIV/0!
23 MISC TENNECO/FURFURD ADJ.	3,041,076	675,334	0.22207
24 TOTAL COMMODITY (Other)			
25 Demand (Pipeline) Entitlement	7,923,000	342,077	0.04317
26 Less Relinquished to End Users	(1,882,740)	(29,389)	0.01601
27 Less Relinquished OI System	(1,340,500)	(58,404)	0.04331
28 Less Demand Billed to Others			#DIV/0!
29 Other Oklahoma Gas	1,054,000	79,802	0.07560
30 Other Reservoir FGT FTS-2 Capacity	0	0	#DIV/0!
31 Other Tenneco Supply Contract	6,746,300	323,987	0.05812
32 TOTAL DEMAND			
OTHER			
33 Revenue Sharing - FGT		(1,845)	
34 Peak Shaving			
35 Other (One Time Take or Pay Charge)		0	
36 Other Capacity Management (3 Months)			
37 Other GGT SURCHARGE REFUND			
38 Other FGT CREDIT REFUND (PGA)		490	
39 Other Gas Management Expense		(1,155)	
40 TOTAL OTHER			

TRUE-UP CALCULATION

	APRIL 95		DECEMBER 1995		MARCH 96		PERIOD TO DATE	
	ACTUAL	REVISED ESTIMATE	DIFFERENCE	AMOUNT	DIFFERENCE %	ACTUAL	REVISED ESTIMATE	DIFFERENCE
1 PURCHASED GAS COST (A1 LINE 4 & LINE 3)	1,010,501	819,760	(420,833)		0.07904	3,378,625	2,957,092	-420,832.76
2 TRANSPORTATION COST (A1 line 1.2.5.d)	311,057	307,958	2,101		0.053099	2,041,707	2,002,808	21,101
3 TOTAL	1,317,439	1,012,708	(399,731)		-0.30472	5,420,231	5,030,500	(395,731)
4 FUEL REVENUES (NET OF REVENUE TAX)	1,052,974	1,012,278	(40,696)		-0.0402	4,711,187	4,070,471	(640,696)
5 TRUE-UP (COLLECTED) OR REFUNDED	39,975	39,975	0		0	359,770	359,770	0
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	1,092,349	1,052,353	(40,096)		-0.03087	5,070,943	5,030,247	(40,696)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(319,491)	39,945	359,036		9.079110	(349,280)	9,747	359,036
8 INTEREST PROVISION-THIS PERIOD (21)	2,058	2,925	808		0.290905	40,103	40,972	0
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	804,845	804,845	0		0	910,400	910,400	0
9a PGA AUDIT ADJ (Detail with 12/94)	0	0	0		0	0	0	0
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(39,975)	(39,975)	0		0	(359,770)	(359,770)	0
10a FLEX RATE REFUND (if applicable)	0	0	0		0	0	0	0
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7 + 8 + 9 + 10 + 10a)	247,438	807,340	359,904		0.592591	247,438	807,343	359,905

INTEREST PROVISION

12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	804,845	804,845	0		0	0	0	0
13 ENDING TRUE-UP BEFORE INTEREST (12 + 7.5)	245,379	804,415	359,036		0.594022	0	0	0
14 TOTAL (12 + 13)	850,224	1,209,260	359,036		0.298805	0	0	0
15 AVERAGE (50% OF 14)	425,112	604,630	179,518		0.298905	0	0	0
16 INTEREST RATE - FIRST DAY OF MONTH	0.05800	0.05800	0		0	0	0	0
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05810	0.05810	0		0	0	0	0
18 TOTAL (16 + 17)	0.11610	0.11610	0		0	0	0	0
19 AVERAGE (50% OF 18)	0.05805	0.05805	0		0	0	0	0
20 MONTHLY AVERAGE (19/12 Months)	0.00484	0.00484	0		0	0	0	0
21 INTEREST PROVISION (15x20)	2050	2925	808,410		0.290905	0	0	0

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 9/10/93)

MARCH 90

APRIL 95
Through

ACTUAL FOR THE PERIOD OF
PRESENT MONTH: DECEMBER 1995

DATE	PURCHASED FROM	PURCHASED FOR	SCI TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST			DEMAND COST	OTHER CHARGES ACA/GRIT/FUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE				
1/11/86	FGT	ARIZONA	FTS-1		547,300	507,300		1,409	24,570	2,830	5.05	
	FGT	STONE	FTS-1		372,000	372,000	903		16,111	1,704	5.05	
	FGT	FRANKLIN	FTS-1		273,000	279,000	723		12,083	1,276	5.05	
	FGT	MID FLORIDA	FTS-1		130,200	130,200	337		5,829	598	5.05	
	CHEVRON	SYS-SUPPLY	FTS-1	4,111,700		4,200,720	11,051	1,079,100	176,078	10,832	30.02	
	FGT	OVER RUN	FTS-1	23,840		23,840	11,982				50.60	
	N/A	BOOK OUT	FTS-1	7,930		7,930	1,303				17.19	
											#DIV/0!	
TOTAL				4,145,279	1,348,500	5,846,750	1,039,521	14,543	230,482	25,008	23.04	

Docket No. 900003-00
T. Goodwin Exhibit No.
Purchased Gas Adjustment (PGA)
True-up Calculation

FOR THE PERIOD OF: APRIL 95 Through MARCH 96

	CURRENT MONTH: DECEMBER 1995				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
RESIDENTIAL	1,329,047	1,266,265	(62,782)	(0.04724)	4,920,427	5,238,484	318,057	0.06464
COMMERCIAL	1,048,169	969,272	(78,897)	(0.07527)	6,854,778	7,605,737	750,959	0.109553
COMMERCIAL LARGE VOL. 1	43,398	550,000	506,604	11.67398	1,016,409	2,937,500	1,891,091	1.80722
INDUSTRIAL	116,631	70,000	(46,631)	(0.39982)	947,309	631,000	(313,309)	-0.33074
TRANSPORTATION	1,950,846	1,049,300	(901,546)	(0.46213)	15,516,481	9,164,000	(6,352,481)	-0.4084
TOTAL FIRM	4,488,089	3,904,837	(583,252)	(0.12996)	29,285,404	25,579,721	(3,705,683)	-0.12654
THERM SALES (INTERRUPTIBLE)								
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	#DIV/0!
INTERRUPTIBLE	513,667	303,000	(210,667)	(0.41012)	2,818,382	1,660,000	(1,158,382)	-0.41101
INTERRUPTIBLE TRANSPORTATION	365,227	364,250	(977)	(0.00268)	3,354,890	3,231,250	(123,640)	-0.03685
TOTAL INTERRUPTIBLE	878,894	667,250	(211,644)	(0.24081)	6,173,272	4,891,250	(1,282,022)	-0.20767
TOTAL THERM SALES	5,366,983	4,592,067	(774,916)	(0.14439)	35,458,676	30,470,971	(4,987,705)	-0.14086
NUMBER OF CUSTOMERS (FIRM)								
					AVG. NO. OF	AVG. NO. OF CUSTOMERS PERIOD TO DATE		
RESIDENTIAL	26,541	26,200	(341)	(0.01285)	26,114	27,515	1,401	0.06895
COMMERCIAL	2,170	2,000	(170)	(0.07834)	2,548	2,575	27	0.010507
COMMERCIAL LARGE VOL. 1	8	9	1	0.12500	7	7	1	0.081867
COMMERCIAL LARGE VOL. 2	0	0	0	0.00000	0	0	0	#DIV/0!
INDUSTRIAL	5	2	(3)	(0.60000)	4	2	(2)	-0.45455
TRANSPORTATION	12	4	(8)	(0.66667)	9	4	(5)	-0.55
TOTAL FIRM	28,736	28,215	(521)	(0.01813)	28,682	30,503	1,821	0.063501
NUMBER OF CUSTOMERS (INTERRUPTIBLE)								
					AVG. NO. OF	AVG. NO. OF CUSTOMERS PERIOD TO DATE		
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	4	1	0.25000
TOTAL CUSTOMERS	28,740	28,220	(520)	(0.01809)	28,685	30,508	1,822	0.06352
THERM USE PER CUSTOMER								
RESIDENTIAL	50	48.3	(2)	(0.03484)	188	188	(1)	(0.00403)
COMMERCIAL	483	484.6	2	0.00333	2,690	2,953	264	0.09802
COMMERCIAL LARGE VOL. 1	5,425	61,111.1	55,687	10.26576	154,388	400,568	246,180	1.59455
COMMERCIAL LARGE VOL. 2	0	0	0	0.00000	0	0	0	#DIV/0!
TRANSPORTATION	162,571	262,325	99,755	0.61361	1,745,604	2,291,000	545,396	0.31244
INTERRUPTIBLE	256,834	101,000	(155,834)	(0.60675)	1,585,340	622,500	(962,840)	(0.60734)
LARGE INTERRUPTIBLE	0	0	0	0.00268	0	0	0	0.03826

ACTUAL FOR THE PERIOD OF: APRIL 05 through MARCH 06

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1. AVERAGE BTU CONTENT OF GAS PURCHASED	1.033	1.034	1.030	1.037	1.035	1.034	1.034	1.034	1.038			
2. PRESSURE CORRECTION FACTOR	1.017	1.017	1.017	1.017	1.017	1.017	1.017	1.017	1.017			
a. DELIVERY PRESSURE OF GAS SOLD psia	14.98	14.99	14.98	14.98	14.98	14.98	14.98	14.98	14.98			
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73			
3. BILLING FACTOR	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	#DIV/0!	#DIV/0!	#DIV/0!
BTU CONTENT * PRESSURE CORRECTION FACTOR	1.051	1.052	1.054	1.053	1.053	1.052	1.052	1.052	1.056	#DIV/0!	#DIV/0!	#DIV/0!

PANAMA CITY

1. AVERAGE BTU CONTENT OF GAS PURCHASED	1.033	1.034	1.030	1.034	1.045	1.042	1.045	1.040	1.044			
2. PRESSURE CORRECTION FACTOR	1.024	1.024	1.024	1.024	1.024	1.024	1.024	1.024	1.024			
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			
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			
3. BILLING FACTOR	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	#DIV/0!	#DIV/0!	#DIV/0!
BTU CONTENT * PRESSURE CORRECTION FACTOR	1.058	1.060	1.062	1.071	1.068	1.071	1.071	1.072	1.071	#DIV/0!	#DIV/0!	#DIV/0!

Docket No. 90003-00
T. Goodwin Exhibit No.
Purchased Gas Adjustment (PGA)
True-up Calculation

COMPANY: WEST FLORIDA NATURAL GAS CO.	CURRENT MONTH: NOVEMBER 1985				THROUGH: MARCH 85				SCENARIO: A-1P					
	APRIL 84				PERIOD TO DATE				REVISED 8/08/84					
	ACTUAL	ESTIMATE	FLEX NET	UP FLURICE AMOUNT	%	ACTUAL	ESTIMATE	FLEX NET	DIFFERENCE	%	ACTUAL	ESTIMATE	FLEX NET	DIFFERENCE
COST OF GAS PURCHASED														
1 COMMODITY (Physical)	27,900	12,822	14,277	0	104.80	112,227	104,883	8784	8.38					
2 NO NOTICE SERVICE	7,287	7,287	0	0	0.00	22,222	32,390	-868	-2.88					
3 SWING SERVICE	114,256	0	114,230	0	0	120,816	0	170616	0.00					
4 COMMODITY (Other)	431,844	224,375	207,569	93	2,242,714	2,382,945	2,382,945	-139,231	-5.84					
5 DEMAND	287,430	289,032	11,597	11	1,628,832	1,628,832	1,628,832	0	0.11					
6 OTHER	188,162	11,500	195,762	6.45	1,122,965	14,140	14,140	-1,288,75	0.01					
IF 54 (PHYSICAL CONTRACT)														
7 COMMODITY (Physical)	0	0	0	0	0.00	0	0	0	0.00					
8 DEMAND	0	0	0	0	0.00	0	0	0	0.00					
9	0	0	0	0	0.00	0	0	0	0.00					
10 Second Price Month Purchase Adj. (OPTIONAL)	0	0	0	0	0.00	0	0	0	0.00					
11 TOTAL COST	770,438	532,637	272,801	45	4,607,795	4,145,468	4,145,468	-462,327	-3.32					
12 NET UNBALLED	0	0	0	0	0.00	0	0	0	0.00					
13 COMPANY USE	527	428	88	88	4,811	4,215	4,215	586	0.03					
14 TOTAL THERM SALES	529,342	532,318	13,031	111	3,658,192	4,100,815	4,100,815	-442,623	-10.76					
THERM PURCHASED														
15 COMMODITY (Physical)	2,291,570	1,900,000	391,530	21	14,268,860	14,527,212	14,527,212	-228,352	-2.28					
16 NO NOTICE SERVICE	1,650,902	1,058,000	0	0	4,715,000	4,700,000	4,700,000	15000	0.32					
17 SWING SERVICE	535,500	0	535,500	0	570,000	0	570,000	-570,000	-0.10					
18 COMMODITY (Other)	2,458,269	1,983,000	668,268	23	14,281,801	14,886,182	14,886,182	-424,382	-4.18					
19 DEMAND	2,538,100	2,231,100	307,000	14	36,138,570	36,138,570	36,138,570	-2878,000	-7.81					
20 OTHER	0	0	0	0	0	0	0	0	0.00					
IF 54 (PHYSICAL CONTRACT)														
21 COMMODITY (Physical)	0	0	0	0	0	0	0	0	0.00					
22 DEMAND	0	0	0	0	0	0	0	0	0.00					
23	0	0	0	0	0	0	0	0	0.00					
24 TOTAL PURCHASES	2,994,769	1,983,000	1,001,769	50	14,031,851	14,886,182	14,886,182	-542,622	-0.36					
25 NET UNBALLED	1,870	1,400	0	0	18,875	14,000	14,000	4875	0.03					
26 COMPANY USE	1,870	1,400	0	0	18,875	14,000	14,000	4875	0.03					
27 TOTAL THERM SALES	2,118,951	1,881,600	127,351	6	13,521,534	14,872,182	14,872,182	-1350648	-9.08					
IF 2.28 (Estimated Copy)														
28 COMMODITY (Physical)	0,1218	0,00717	0,00710	58.81	0,00718	0,00718	0,00718	0,00000	0.00					
29 NO NOTICE SERVICE	0,00934	0,00000	0,00000	0.00	0,00884	0,00715	0,00715	0,00000	0.00					
30 SWING SERVICE	0,21281	0,00000	0,2128	0.00	0,21159	0,00000	0,00000	0,21159	0.21					
31 COMMODITY (Other)	0,11564	0,11258	0,0921	56.01	0,19322	0,16508	0,16508	0,00000	0.00					
32 DEMAND	0,11324	0,12954	-0,0183	112.58	0,04508	0,04180	0,04180	0,00000	0.00					
33 OTHER	0,00000	0,00000	0,00000	0.00	0,00000	0,00000	0,00000	0,00000	0.00					
34 TOTAL PURCHASES	0,60260	0,60000	0,60000	0.00	0,60000	0,60000	0,60000	0,00000	0.00					
35 NET UNBALLED	0,00000	0,00000	0,00000	0.00	0,00000	0,00000	0,00000	0,00000	0.00					
36 COMPANY USE	0,00000	0,00000	0,00000	0.00	0,00000	0,00000	0,00000	0,00000	0.00					
37 TOTAL THERM SALES	0,60260	0,60000	0,60000	0.00	0,60000	0,60000	0,60000	0,00000	0.00					
38 COMMODITY (Physical)	17,211	17,211	0	0	0,27021	0,27846	0,27846	-0,00000	0.00					
39 DEMAND	18,220	18,220	0	0	0,27021	0,27846	0,27846	-0,00000	0.00					
40 TOTAL PURCHASES	35,431	35,431	0	0	0,54042	0,55692	0,55692	-0,00000	0.00					
41 TRU-UP	11,020	11,020	0	0	0,27021	0,27846	0,27846	-0,00000	0.00					
42 TOTAL COST OF GAS	140,441	140,441	0	0	1,00276	1,00276	1,00276	0,00000	0.00					
43 REVENUE TAX FACTOR	142,443	142,443	0	0	1,00276	1,00276	1,00276	0,00000	0.00					
44 PGA FACTOR ADJUSTED FOR TAXES	142,443	142,443	0	0	1,00276	1,00276	1,00276	0,00000	0.00					
45 PGA FACTOR ROUNDED TO NEAREST .001	142,443	142,443	0	0	1,00276	1,00276	1,00276	0,00000	0.00					

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 98
CURRENT MONTH: NOVEMBER 1995

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	3,817,950	25,941	0.00717
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment			
4 Commodity Adjustments (Billed to End Users)	(359,580)	(2,570)	0.00717
5 Commodity Adjustments (Scheduled PTS)	(1,290,300)	(9,180)	0.00717
6 Commodity Adjustments	313,480	13,717	
7			
8 TOTAL COMMODITY (Pipeline)	2,291,530	27,900	0.01218
SWING SERVICE			
9 Swing Service - Scheduled			
10 Alert Day Volumes - FGT	535,500	114,390	0.21361
11 Operational Flow Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed to Oth.			
13 Other			
14 Other			
15			
16 TOTAL SWING SERVICE	535,500	114,390	0.21361
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS	2,400,190	410,208	0.17486
18 Commodity Other - Scheduled ITS N/A			
19 Imbalance Cashout - FGT EX. CHG. REF.	18,050	2,589	
20 Imbalance Cashout - Other Shippers	0	0	#DIV/0!
21 Imbalance Cashout - Transporting Cust.	24,700	4,273	0.17300
22 Commodity Adjustments - CNG USAGE / Okaloosa Sales Gas	10,329	5,083	0.35907
23 MISC TENNECO (PRIOR PERIOD ADJ.)	0		#DIV/0!
24 TOTAL COMMODITY (Other)	2,459,269	431,944	0.17584
DEMAND			
25 Demand (Pipeline) Entitlement	7,668,000	330,219	0.04308
26 Less Relinquished to End Users			
27 Less Relinquished Off System			
28 Less Demand Billed to Others	(5,009,850)	(84,147)	0.01357
29 Other Okaloosa Gas	(1,305,000)	(50,520)	0.04331
30 Other Reservation FGT FTS-2 Capacity	225,000	31,500	0.14000
31 Other Tennaco Supply Contract	1,020,000	70,378	0.07488
32 TOTAL DEMAND	0	0	#DIV/0!
OTHER	2,538,150	287,430	0.11324
33 Revenue Sharing - FGT			
34 Peak Shaving		(931)	
35 Other (One-Time Take or Pay Charge)			
36 Other Capacity Management (3 Months)			
37 Other GRI SURCHARGE REFUND		0	
38 Other FGT CREDIT REFUND (PGA)		(98,650)	
39 Other Gas Management Expense		1,218	
40 TOTAL OTHER	0	(98,262)	

Docket No. 980003-01
I. Condition Exhibit No. _____
Purchased Gas Adjustment (PGA)
True-up Calculation

TRUE-UP CALCULATION	APRIL 95		Through		MARCH 96		PERIOD TO DATE	
	CURRENT MONTH		NOVEMBER 1995		DIFFERENCE		DIFFERENCE	
	ACTUAL	ORIG FLEX ESTIMATE	AMOUNT	%	ACTUAL	ORIG FLEX ESTIMATE	AMOUNT	%
1 PURCHASED GAS COST (A1 LINE 4 & LINE 5)	548,333	224,376	(321,958)	-1.43491	2,337,842	2,395,266	57,424	0.0239310
2 TRANSPORTATION COST (A1 line 1, 2, 5, 6)	274,354	308,432	84,078	0.272598	1,089,850	1,750,203	660,353	0.0459108
3 TOTAL	770,000	532,807	(237,193)	-0.44847	4,007,793	4,145,469	137,676	0.0332111
4 FUEL REVENUES (NET OF REVENUE TAX)	579,347	532,370	47,977	0.005053	3,058,193	4,160,816	1,102,623	0.1078918
5 TRUE-UP (COLLECTED) OR REFUNDED	39,975	39,975	0	0	319,801	319,801	0	0
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	509,322	572,345	63,023	0.005295	3,977,994	4,420,418	442,424	0.100088
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(201,365)	39,540	240,911	0.09109	(29,798)	274,948	304,746	1.1083773
8 INTEREST PROVISION THIS PERIOD (21)	3,493	7,192	3,700	0.514374	44,047	57,308	13,261	0
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	842,093	1,487,003	644,910	0.433294	910,400	1,481,311	571,911	0
9a PGA AUDIT ADJ (Detail with 12/94)	0	0	0	0	0	0	0	0
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(39,975)	(39,975)	0	0	(319,801)	(319,801)	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)	604,845	1,493,768	888,923	0.595087	604,844	1,433,768	828,924	0.5950877
INTEREST PROVISION	842,093	1,487,003	644,910	0.433294	910,400	1,481,311	571,911	0
12 BEGINNING TRUE-UP AND INTEREST PROVISION (3)	601,353	1,488,574	887,221	0.595478	910,400	1,481,311	571,911	0
13 ENDING TRUE-UP BEFORE INTEREST (12 + 7 - 5)	1,444,040	2,973,077	1,529,037	0.514374	44,047	57,308	13,261	0
14 TOTAL (12 + 13)	722,023	1,488,789	766,766	0.514374	910,400	1,481,311	571,911	0
15 AVERAGE (50% OF 14)	0.05810	0.06810	0	0	0	0	0	0
16 INTEREST RATE - FIRST DAY OF MONTH	0.05800	0.05800	0	0	0	0	0	0
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.11010	0.11010	0	0	0	0	0	0
18 TOTAL (16 + 17)	0.05805	0.06805	0	0	0	0	0	0
19 AVERAGE (50% OF 18)	0.00494	0.00494	0	0	0	0	0	0
20 MONTHLY AVERAGE (19/12 Monthly)	3493	7192	3699.554	0.514374	3493	7192	3699.554	0.514374
21 INTEREST PROVISION (15x20)								

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

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH: NOVEMBER 1995

APRIL 95

Through

MARCH 08

DATE	PURCHASED FROM	PURCHASED FOB	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.95	FGT	ARIZONA	FTS-1		549,000	549,000		1,422	23,777	2,514	5.05	
	FGT	STONE	FTS-1		360,000	360,000		932	15,592	1,049	5.05	
	FGT	FRANKLIN	FTS-1		270,000	270,000		899	11,094	1,237	5.05	
	FGT	MID-FLORIDA	FTS-1		120,000	120,000		328	5,457	577	5.05	
	PESCO	SYS-SUPPLY	FTS-1	2,312,890		2,400,180	419,208	5,991	100,176	10,593	23.17	
	PESCO	SWING SUPPLY	FTS-1	516,045		535,500	114,390	1,377	22,350	2,363	27.22	
	END USERS	SYS. BALANCING	FTS-1	24,700		24,700	4,273				17.30	
	FGT	BAL. CASH-OUT	FTS-1	10,050		10,050	2,599				14.40	
TOTAL					2,871,705	1,305,000	4,283,440	540,470	10,748	179,045	18,934	17.24

Docket No. 900013-00
 I. Goodwin Exhibit No. _____
 Purchased Gas Adjustment (PGA)
 True-up Calculation

FOR THE PERIOD OF: APRIL 95 Through MARCH 96

MONTH: NOVEMBER 1995

(A) PRODUCER/SHIP/IFH	(B) RECEIPT POINT	(C) GROSS AMOUNT MMBtu/d	(D) NET AMOUNT MMBtu/d	(E) MONTHLY GROSS MMBtu	(F) MONTHLY NET MMBtu	(G) WELLHEAD PRICE \$/MMBtu	(H) CITYGATE PRICE (Gx E)/F
PESCO	ZONE 1 P001	5,792	5,502	173,760	167,447	1.73	1.80
PESCO	ZONE 2 PJOL	2,209	2,128	66,256	63,852	1.79	1.86
PTS GAS	VARIOUS	N/A	N/A	32,525	31,343	1.99	2.07
SWING GAS	VARIOUS	N/A	N/A	21,025	20,261	2.36	2.45
TOTAL				293,569	282,903		
				WEIGHTED AVERAGE		1.82	1.89

NOTE: PIPELINE TRANSPORTATION CHARGES ARE NOT INCLUDED

COMPANY: WEST FLORIDA NATURAL GAS CO.		CONVERSION FACTOR CALCULATION											
		APRIL 95	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
ACTUAL FOR THE PERIOD OF:		through MARCH 96											
OCALA	1 AVERAGE BTU CONTENT OF GAS PURCHASED	1.033	1.034	1.0369	1.0357	1.035	1.0347	1.0347	1.0349				
	THEIRMS PURCHASED - AVERAGE BTU CONTENT CCF PURCHASED												
	2 PRESSURE CORRECTION FACTOR	1.017	1.017	1.017	1.017	1.017	1.017	1.017	1.017				
	a. DELIVERY PRESSURE OF GAS SOLD psia	14.88	14.98	14.88	14.98	14.88	14.98	14.98	14.98				
	b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73				
	3 BILLING FACTOR	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	BTU CONTENT * PRESSURE CORRECTION FACTOR	1.051	1.052	1.054	1.053	1.053	1.052	1.052	1.052	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
PANAMA CITY	1 AVERAGE BTU CONTENT OF GAS PURCHASED	1.033	1.0347	1.0369	1.0454	1.0425	1.0433	1.0456	1.0403				
	THEIRMS PURCHASED - AVERAGE BTU CONTENT CCF PURCHASED												
	2 PRESSURE CORRECTION FACTOR	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244				
	a. DELIVERY PRESSURE OF GAS SOLD psia	16.09	15.09	15.09	15.09	15.09	15.09	15.08	15.09				
	b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73				
	3 BILLING FACTOR	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	1.0244	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	BTU CONTENT * PRESSURE CORRECTION FACTOR	1.058	1.060	1.062	1.071	1.068	1.068	1.071	1.072	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

COMPANY: WEST FLORIDA NATURAL GAS CO.	COMPARISON OF ACTUAL VS ORIGINAL ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR ESTIMATED FOR THE PERIOD OF:									
	CURRENT MONTH		OCTOBER 85		MARCH 86		PERIOD TO DATE		DIFFERENCE AMOUNT	%
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%		
COST OF GAS PURCHASED										
1 COMMODITY (Purchased)	10,724	11,940	(816)	(7.67)	85,977	82,736	3,241	3.92		
2 NO NOTICE SERVICE	4,302	4,788	(486)	(11.34)	25,435	28,589	(3,154)	(12.43)		
3 SWING SERVICE	0	0	0	0.00	6,228	843	5,385	642.56		
4 COMMODITY (Other)	253,025	401,946	(148,921)	(37.03)	1,811,770	3,208,089	(1,396,319)	(77.18)		
5 DEMAND (at volumes E1, Lows & 6)	212,027	185,310	26,717	14.42	1,342,502	1,253,042	89,460	7.14		
6 OTHER	(8,823)	8,250	(17,173)	(205.88)	(34,703)	58,450	(93,153)	(153.37)		
LESS END-USE CONTRACT										
7 COMMODITY (Purchased)	0	0	0	0.00	0	0	0	0.00		
8 DEMAND	0	0	0	0.00	0	0	0	0.00		
9	0	0	0	0.00	0	0	0	0.00		
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00		
11 TOTAL COST	471,228	812,015	(340,787)	(82.89)	3,237,107	6,843,838	(3,606,731)	(52.72)		
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00		
13 COMPANY USE	485	861	(376)	(45.97)	4,282	6,481	(2,199)	(33.92)		
14 TOTAL THERM SALES (Less of Revenue Tax)	354,782	550,785	(196,003)	(55.85)	3,128,845	4,088,033	(959,188)	(23.62)		
THEMIS PURCHASED										
15 COMMODITY (Purchased)	1,453,880	1,407,786	46,094	3.28	11,977,130	12,848,803	(871,673)	(6.78)		
16 NO NOTICE SERVICE	820,000	820,000	0	0.00	3,885,000	3,885,000	0	0.00		
17 SWING SERVICE	0	0	0	0.00	34,550	3,880	30,670	788.17		
18 COMMODITY (Other)	1,608,841	1,607,786	1,055	0.07	11,802,832	12,848,803	(1,045,971)	(8.92)		
19 DEMAND	4,798,800	5,711,850	(1,913,050)	(33.50)	23,821,380	37,447,230	(13,625,850)	(36.40)		
20 OTHER	0	0	0	0.00	0	0	0	0.00		
LESS END-USE CONTRACT										
21 COMMODITY (Purchased)	0	0	0	0.00	0	0	0	0.00		
22 DEMAND	0	0	0	0.00	0	0	0	0.00		
23	0	0	0	0.00	0	0	0	0.00		
24 TOTAL PURCHASES	1,005,841	1,407,786	(401,945)	(40.00)	11,837,182	12,950,783	(1,113,601)	(9.37)		
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00		
26 COMPANY USE	1,789	2,600	(811)	(45.38)	14,805	20,800	(6,000)	(28.85)		
27 TOTAL THERM SALES (Less of Revenue Tax)	1,221,293	1,605,186	(383,893)	(24.54)	11,402,583	12,828,103	(1,425,520)	(11.12)		
CENTS PER THERM										
28 COMMODITY (Purchased)	0.00717	0.00724	(0.00007)	(0.97)	0.00717	0.00724	(0.00007)	(0.97)		
29 NO NOTICE SERVICE	0.00884	0.00774	0.00110	12.41	0.00884	0.00774	0.00110	14.21		
30 SWING SERVICE	0.00000	0.00000	0.00000	0.00	0.18020	0.24242	(0.06222)	(34.28)		
31 COMMODITY (Other)	0.15782	0.25000	(0.09218)	(58.55)	0.154	0.24788	(0.09388)	(61.03)		
32 DEMAND	0.04417	0.02244	0.02173	97.31	0.040	0.03348	0.00652	19.47		
33 OTHER	0.00000	0.00000	0.00000	0.00	0.000	0.00000	0.00000	0.00		
LESS END-USE CONTRACT										
34 COMMODITY (Purchased)	0.00002	0.00000	0.00002	0.00	0.000	0.00000	0.00000	0.00		
35 DEMAND	0.00000	0.00000	0.00000	0.00	0.000	0.00000	0.00000	0.00		
36	0.00000	0.00000	0.00000	0.00	0.000	0.00000	0.00000	0.00		
37 TOTAL COST OF PURCHASES	0.17124	0.17124	0.00000	0.00	0.17124	0.17124	0.00000	0.00		
38 NET UNBILLED	0.00000	0.00000	0.00000	0.00	0.000	0.00000	0.00000	0.00		
39 COMPANY USE	0.28354	0.28068	0.00286	1.02	0.273	0.31858	(0.04558)	(16.44)		
40 TOTAL COST OF THEMIS SOLD	0.28354	0.28068	0.00286	1.02	0.273	0.31858	(0.04558)	(16.44)		
41 TRUE-UP	0.34338	0.28068	0.06270	22.48	0.287	0.31158	(0.02458)	(8.63)		
42 TOTAL COST OF GAS	0.01715	0.01715	0.00000	0.00	0.01715	0.01715	0.00000	0.00		
43 REVENUE TAX FACTOR	0.2842	0.2842	0.00000	0.00	0.287	0.31158	(0.02458)	(8.63)		
44 PGA FACTOR ADJUSTED FOR TAXES	1.00378	1.00378	0.00000	0.00	1.00378	1.00378	0.00000	0.00		
45 PGA FACTOR ADJUSTED TO NEAREST 0.01	0.2266	0.2848	(0.0582)	(25.85)	0.288	0.34271	(0.05471)	(19.35)		
	0.2260	0.285	(0.0590)	(26.11)	0.288	0.34300	(0.05500)	(19.38)		

COMPANY USE FLORIDA NATURAL GAS CO	COMPARISONS OF ACTUAL VERSUS PLAN ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR ESTIMATED FOR THE PERIOD OF									
	CURRENT MONTH OCTOBER 1985					MARCH 85				
	APRIL 84	THROUGH	APRIL 84	THROUGH	APRIL 84	THROUGH	APRIL 84	THROUGH	APRIL 84	THROUGH
COST OF GAS PURCHASED										
1	COMMODITY (Physical)	ACTUAL	ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATE	DIFFERENCE AMOUNT	%	
2	NO NOTICE SERVICE	10,724	10,028	696	6.83	83,977	81,380	2,597	3.18	-4.00
3	SWING SERVICE	4,102	4,203	(101)	0.00	28,435	26,303	2,132	8.11	-3.30
4	COMMODITY (Other)	0	0	0	0.00	6,228	0	6,228	0.00	0.00
5	DEMAND	252,095	165,250	87,845	53.18	1,811,770	2,158,590	(346,820)	(16.07)	18.07
6	UTILITY	212,027	208,522	3,505	1.63	1,342,502	1,329,948	12,554	0.94	0.28
7	COMMODITY (Physical)	14,823	13,000	1,823	13.64	(34,703)	17,340	(52,043)	(301.81)	0.00
8	DEMAND	0	0	0	0.00	0	0	0	0.00	0.00
9	NO NOTICE SERVICE	0	0	0	0.00	0	0	0	0.00	0.00
10	Second Five Month Purchase Ag. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00	0.00
11	TOTAL COST	471,328	383,013	88,315	23.32	3,237,107	3,812,881	(575,774)	(17.73)	-10.40
12	NET UNBILLED	0	0	0	0.00	0	0	0	0.00	0.00
13	COMPANY USE	485	429	56	11.66	4,284	3,786	498	13.18	13.18
14	TOTAL THERM SALES	324,783	382,584	(57,801)	(17.85)	3,128,845	3,568,237	(439,392)	(12.31)	-12.31
THERM PURCHASED										
15	COMMODITY (Physical)	1,498,880	1,400,000	98,880	6.99	11,977,130	12,687,213	(710,083)	(5.87)	-5.87
16	NO NOTICE SERVICE	820,000	820,000	0	0.00	3,885,000	3,850,000	35,000	0.91	0.00
17	SWING SERVICE	0	0	0	0.00	34,550	0	34,550	0.00	0.00
18	COMMODITY (Other)	1,605,841	1,472,841	133,000	8.34	11,802,832	12,882,183	(1,079,351)	(9.16)	8.46
19	DEMAND	4,798,800	4,892,800	(94,000)	(1.94)	33,821,390	36,907,830	(3,086,440)	(8.36)	-8.90
20	UTILITY	0	0	0	0.00	0	0	0	0.00	0.00
21	COMMODITY (Physical)	0	0	0	0.00	0	0	0	0.00	0.00
22	DEMAND	0	0	0	0.00	0	0	0	0.00	0.00
23	NO NOTICE SERVICE	0	0	0	0.00	0	0	0	0.00	0.00
24	TOTAL PURCHASED	1,805,841	1,472,841	333,000	22.61	11,837,182	12,892,182	(1,055,000)	(8.98)	8.18
25	NET UNBILLED	0	0	0	0.00	0	0	0	0.00	0.00
26	COMPANY USE	1,789	1,400	389	21.74	14,905	12,800	2,105	16.45	18.78
27	TOTAL THERM SALES	1,321,793	1,471,600	(149,807)	(11.51)	11,402,583	12,880,593	(1,478,010)	(11.47)	-11.47
CENTS PER THERM										
28	COMMODITY (Physical)	0.00717	0.00717	0.00000	0.00%	0.00717	0.00720	(0.00003)	(0.42%)	-0.35
29	NO NOTICE SERVICE	0.00634	0.00684	(0.00050)	(7.89%)	0.00684	0.00721	(0.00037)	(5.41%)	-3.70
30	SWING SERVICE	0.00000	0.00000	0.00000	0.00%	0.00000	0.00000	0.00000	0.00%	0.00
31	COMMODITY (Other)	0.15783	0.11218	0.04565	40.51%	0.15251	0.18742	(0.03491)	(22.94%)	8.31
32	DEMAND	0.04417	0.04219	0.00198	4.47%	0.03983	0.03628	0.00355	9.51%	10.06
33	UTILITY	0.00000	0.00000	0.00000	0.00%	0.00000	0.00000	0.00000	0.00%	0.00
34	COMMODITY (Physical)	0.00000	0.00000	0.00000	0.00%	0.00000	0.00000	0.00000	0.00%	0.00
35	DEMAND	0.00000	0.00000	0.00000	0.00%	0.00000	0.00000	0.00000	0.00%	0.00
36	NO NOTICE SERVICE	0.00000	0.00000	0.00000	0.00%	0.00000	0.00000	0.00000	0.00%	0.00
37	TOTAL COST OF PURCHASES	0.29354	0.26002	0.03352	12.89%	0.27347	0.29020	(0.01673)	(6.11%)	-2.40
38	NET UNBILLED	0.00000	0.00000	0.00000	0.00%	0.00000	0.00000	0.00000	0.00%	0.00
39	COMPANY USE	0.13280	0.10643	0.02637	19.91%	0.12843	0.13048	(0.00205)	(1.57%)	-4.34
40	TOTAL COST OF THERM SALES	0.24358	0.26602	(0.02244)	(9.22%)	0.28389	0.28020	0.00369	1.32%	1.32
41	TRUCK	0.01715	0.01715	0.00000	0.00%	0.01715	0.01715	0.00000	0.00%	0.00
42	TOTAL COST OF GAS	0.22843	0.22843	0.00000	0.00%	0.26674	0.26205	0.00469	1.76%	1.40
43	REVENUE TAX FACTOR	1.00378	1.00378	0.00000	0.00%	1.00378	1.00378	0.00000	0.00%	0.00
44	PGA FACTOR ADJUSTED FOR TAXES	0.22768	0.24378	(0.01610)	(7.11%)	0.28378	0.28404	(0.00026)	(0.09%)	1.40
45	PGA FACTOR ADJUSTED TO NEAREST 0.01	0.22800	0.24400	(0.01600)	(7.05%)	0.28800	0.28400	0.00400	1.39%	1.40

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 98

CURRENT MONTH: OCTOBER 1995

REVISED

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	2,997,010	21,489	0.00717
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment	(172,830)	(1,740)	0.00717
4 Commodity Adjustments (Billed to End Users)	(1,328,420)	(9,525)	0.00717
5 Commodity Adjustments	0	0	
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	1,495,680	10,724	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 Oth.			
13 Other			
14 Other			
15			
16 TOTAL SWING SERVICE	0	0	#DIV/0!
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS	1,758,480	270,944	0.15338
18 Commodity Other - Scheduled ITS N/A			
19 Imbalance Cashout - FGT EX. CHG. REF.	0	0	
20 Imbalance Cashout - Other Shippers	(185,890)	(32,177)	0.17310
21 Imbalance Cashout - Transporting Cust.	38,650	5,717	0.15800
22 Commodity Adjustments CNG USAGE	(1,598)	(390)	0.24377
23 MISC TENNECO/PIHON PERIOD ADJ.	0		#DIV/0!
24 TOTAL COMMODITY (Other)	1,805,641	253,095	0.15783
DEMAND			
25 Demand (Pipeline) Entitlement	4,738,800	204,344	0.04314
26 Less Relinquished to End Users			
27 Less Relinquished Off System	(1,890,000)	(37,115)	0.01984
28 Less Demand Billed to Others	(1,348,500)	(58,404)	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	2,433,800	23,050	0.00947
32 TOTAL DEMAND	4,799,800	212,027	0.04417
OTHER			
33 Revenue Sharing - FGT		(550)	
34 Peak Shaving			
35 Other (One-Time Take or Pay Charge)			
36 Other Capacity Management (3 Months)			
37 Other GRI SURCHARGE REFUND		(8,273)	
38 Other			
39 Other			
40 TOTAL OTHER	0	(8,823)	

Docket No. 9000J-00
I. Goodwin Exhibit No. _____
Purchased Gas Adjustment (PGA)
True-up Calculation

SCHEDULE A-2
(REVISED 8/08/84)

DATE	
DIFFERENCE	
AMOUNT	%
379281.22	0.1747123
(3,725)	-0.002584
375,656	0.1039558
439,391	0.1231334
0	0
439,391	0.1141849
63,834	0.2711712
0	0
0	0
0	0
0	0
644,310	0.4332943

id to line 4
 subtract from line 4

Docket No. 99003-00
 T. Goodwin Exhibit No. _____
 Purchased Gas Adjustment (PGA)
 True-up Calculation

COMPANY: WEST FLORIDA NATURAL GAS CO.

TRANSPORTATION PURCHASES
 SYSTEM SUPPLY AND END USE
 APRIL 95 Through MARCH 96

SCHEDULE A-3
 (REVISED 8/18/93)

ACTUAL FOR THE PERIOD OF:
 PRESENT MONTH: OCTOBER 1995

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. 95	FGT	ARIZONA	FTS-1		587,300	587,300		1,469	24,570	2,598	5.06
	FGT	STONE	FTS-1		372,000	372,000		883	18,111	1,704	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		337	5,839	580	5.05
	TERN GAS	SYS SUPPLY	FTS-1	1,692,668		1,758,480	279,944	4,384	73,309	7,752	21.59
	END USERS	SYS. BALANCING	FTS-1	38,850		38,850	5,717				15.60
TOTAL				1,729,318	1,348,500	3,141,830	285,661	7,877	131,713	13,929	13.73

Docket No. 99003-00
 T. Goodwin Exhibit No. _____
 Purchased Gas Adjustment (PGA)
 True-up Calculation

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

SCHEDULE A-1
INVOICED AMOUNT

CURRENT MONTH	APRIL 85			SEPTEMBER 88			MARCH 88			PERIOD TO DATE		
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%
COST OF GAS PURCHASED												
1	COMMUNITY (Pipeline)	15,257	11,812	2,745	22.2%	15,153	82,048	(66,949)	-44.9			
2	NO NOTICE SERVICE	0	0	0	0.0	21,122	23,860	(2,738)	-11.5			
3	SAVING SERVICE	0	0	0	0.0	0	0	0	0.0			
4	COMPANYS (Other)	17,705	460,947	(443,242)	-25.0	1,558,675	2,807,122	(1,248,447)	-44.8			
5	DEMAND (Net Includes (1 Lines 5 & 6))	173,258	173,481	(223)	-0.1	1,130,475	1,007,722	122,753	12.2			
6	OTHER	(1,818)	6,330	(8,148)	-12.7	125,890	50,100	75,790	60.3			
LESS END USE CONTRACTS												
7	COMMUNITY (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 Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.0	0	0	0	0.0			
11	TOTAL COST	(11 + 2 + 3 + 4 + 5 + 6 + 7 + 8 + 9)										
12	NET UNBELLED	5,08,778	538,139	169,639	33.3	2,765,791	4,031,784	(1,265,993)	-31.4			
13	COMPANY USE	293	778	(485)	-16.5	2,818	5,820	(3,002)	-107.2			
14	TOTAL THEM SALES (Net of Revenue Tax)	278,385	517,224	(238,839)	-86.6	2,784,082	3,587,228	(803,146)	-22.4			
THEM'S PURCHASED												
15	COMMUNITY (Pipeline)	2,141,710	1,603,388	537,881	33.5	10,481,470	11,341,717	(858,847)	-7.5			
16	NO NOTICE SERVICE	450,000	485,000	(35,000)	-7.2	3,045,000	3,075,000	(30,000)	-0.9			
17	SAVING SERVICE	0	0	0	0.0	0	0	0	0.0			
18	COMPANYS (Other)	2,097,804	1,802,789	295,015	16.4	24,550	3,880	20,670	535.3			
19	DEMAND	4,418,500	4,932,800	(514,300)	-10.4	10,180,881	11,328,117	(1,147,236)	-10.1			
20	OTHER	0	0	0	0.0	26,831,480	31,725,370	(4,893,890)	-15.4			
LESS END USE CONTRACTS												
21	COMMUNITY (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	(15 + 16 + 17 + 18 + 19 + 20 + 21 + 22)										
25	NET UNBELLED	2,097,804	1,802,789	295,015	16.4	10,231,541	11,343,007	(1,111,466)	-9.8			
26	COMPANY USE	2,045	7,400	(5,355)	-26.2	13,110	16,266	(3,156)	-19.4			
27	TOTAL THEM SALES (Net of Revenue Tax)	1,855,802	1,801,389	54,413	3.0	10,030,790	11,290,912	(1,260,122)	-11.2			
CENTS PER THEM												
28	COMMUNITY (Pipeline)	0.00774	0.00774	0.00000	0.0	0.00717	0.00724	(0.00007)	-0.9			
29	NO NOTICE SERVICE	0.00684	0.00774	(0.00090)	-11.2	0.00684	0.00774	(0.00090)	-13.0			
30	SAVING SERVICE	0.00000	0.00000	0.00000	0.0	0.18020	0.24242	(0.06222)	-25.8			
31	COMPANYS (Other)	0.15144	0.25000	(0.09856)	-65.4	0.153	0.24258	(0.08958)	-58.5			
32	DEMAND	0.03948	0.03521	0.00427	12.1	0.028	0.03284	(0.00484)	-17.2			
33	OTHER	0.00000	0.00000	0.00000	0.0	0.000	0.00000	0.00000	0.0			
LESS END USE CONTRACTS												
34	COMMUNITY (Pipeline)	0.00000	0.00000	0.00000	0.0	0.000	0.00000	0.00000	0.0			
35	DEMAND	0.00000	0.00000	0.00000	0.0	0.000	0.00000	0.00000	0.0			
36		0.00000	0.00000	0.00000	0.0	0.000	0.00000	0.00000	0.0			
37	TOTAL COST OF PURCHASES	0.24249	0.27298	(0.03049)	-11.2	0.270	0.25344	0.01656	6.2			
38	NET UNBELLED	0.00253	0.00200	0.00053	26.5	0.028	0.02878	(0.00078)	-2.7			
39	COMPANY USE	0.27411	0.23233	0.04178	15.4	0.276	0.25344	0.02256	8.1			
40	TOTAL COST OF THEM'S SOLD	(37 + 38)										
41	END USE	0.01715	0.01715	0.00000	0.0	0.01715	0.01715	0.00000	0.0			
42	TOTAL COST OF GAS	0.25696	0.25294	0.00402	1.6	0.259	0.23829	0.02071	8.3			
43	REVENUE TAX FACTOR	1.00378	1.00378	0.00000	0.0	1.00378	1.00378	0.00000	0.0			
44	PGA FACTOR ADJUSTED FOR TAXES	0.25782	0.25318	0.00464	1.8	0.260	0.23857	0.02143	9.0			
45	PGA FACTOR ROUNDED TO NEAREST 0.01	0.25800	0.253	0.005	2.0	0.260	0.24000	0.02000	7.7			

Docket No. 900003-00
T. Goodwin Exhibit No.
Purchased Gas Adjustment (PGA)
True-up Calculation

COMPARISON OF ACTUAL VERGASIFIED ESTIMATE OF THE PURCHASED GAS ADJUSTMENT AND RECOVERY FACTOR ESTIMATED FOR THE PERIOD OF

COST OF GAS PURCHASED	CURRENT MONTH-SEPTEMBER 1985		THROUGH		MARCH 85		PERIOD TO DATE		DIFFERENCE AMOUNT	DIFFERENCE %
	ACTUAL	ESTIMATE	DIFFERENCE AMOUNT	DIFFERENCE %	ACTUAL	ESTIMATE	PERIOD TO DATE			
1 COMMODITY (General)	10,357	15,523	(18,717)	-1.07	75,153	70,368	4,784	6.80		
2 NO NOTICE SERVICE	3,123	3,123	0	0.00	21,132	18,173	2,958	12.87		
3 SWING SERVICE	0	0	0	0.00	6,270	0	6,270	0.00		
4 COMMODITY (Other)	37,705	149,500	(180,205)	113	1,558,875	1,790,313	(232,038)	-12.86		
5 DEMAND	174,259	173,207	1,052	1.52	1,330,875	858,415	472,460	220,060		
6 OTHER	(11,816)	(114,840)	13,124	(88)	(75,880)	1,750	(2,640)	16,70.44		
1688 END USE CONTRACT	0	0	0	#DIV/0!	0	0	0	0.00		
7 COMMODITY (General)	0	0	0	#DIV/0!	0	0	0	0.00		
8 DEMAND	0	0	0	#DIV/0!	0	0	0	0.00		
10 Second Prior Month Purchase Adj. (OP/Total)	508,728	326,413	182,315	58	2,765,261	2,840,030	(74,809)	-2.81		
11 TOTAL COST	11,234,949	11,234,949	0	0.00	12,219,822	12,219,822	0	0.00		
12 NET UNBILLED	293	429	(136)	(22)	2,819	2,328	491	30.45		
13 COMPANY USE	224,395	325,385	(101,000)	(22)	2,784,082	2,714,040	70,042	2.55		
14 TOTAL THEMIS SALES	2,141,770	2,165,000	(23,230)	(1)	10,481,470	9,788,583	6,922,887	71.80		
15 COMMODITY (General)	450,040	450,000	40	0.00	3,045,000	2,565,000	480,000	18.71		
16 NO NOTICE SERVICE	0	0	0	#DIV/0!	0	0	0	0.00		
17 SWING SERVICE	2,097,904	2,274,500	(176,596)	(8)	10,198,891	9,858,483	340,408	3.42		
18 COMMODITY (Other)	4,418,500	4,418,400	100	0.00	26,871,480	27,898,190	(1,026,710)	-3.72		
19 DEMAND	0	0	0	#DIV/0!	0	0	0	0.00		
20 OTHER	0	0	0	#DIV/0!	0	0	0	0.00		
21 COMMODITY (General)	2,045	1,400	645	46	12,114	8,800	3,314	33.84		
22 DEMAND	1,825,907	2,273,100	(447,193)	(11)	10,030,292	8,940,893	1,089,399	12.17		
24 TOTAL PURCHASES	1,171,181	1,171,181	0	0.00	10,030,292	8,940,893	1,089,399	12.17		
25 NET UNBILLED	0	0	0	#DIV/0!	0	0	0	0.00		
26 COMPANY USE	0	0	0	#DIV/0!	0	0	0	0.00		
27 TOTAL THEMIS SALES	1,171,181	1,171,181	0	0.00	10,030,292	8,940,893	1,089,399	12.17		
28 COMMODITY (General)	0	0	0	#DIV/0!	0	0	0	0.00		
29 NO NOTICE SERVICE	0	0	0	#DIV/0!	0	0	0	0.00		
30 SWING SERVICE	0	0	0	#DIV/0!	0	0	0	0.00		
31 COMMODITY (Other)	0	0	0	#DIV/0!	0	0	0	0.00		
32 DEMAND	0	0	0	#DIV/0!	0	0	0	0.00		
33 OTHER	0	0	0	#DIV/0!	0	0	0	0.00		
1688 END USE CONTRACT	0	0	0	#DIV/0!	0	0	0	0.00		
34 COMMODITY (General)	0	0	0	#DIV/0!	0	0	0	0.00		
35 DEMAND	0	0	0	#DIV/0!	0	0	0	0.00		
36	0	0	0	#DIV/0!	0	0	0	0.00		
37 TOTAL COST OF PURCHASES	0	0	0	#DIV/0!	0	0	0	0.00		
38 NET UNBILLED	0	0	0	#DIV/0!	0	0	0	0.00		
39 COMPANY USE	0	0	0	#DIV/0!	0	0	0	0.00		
40 TOTAL COST OF THEMIS SOLD	0	0	0	#DIV/0!	0	0	0	0.00		
41 TRUE UP	0	0	0	#DIV/0!	0	0	0	0.00		
42 TOTAL COST OF GAS	0	0	0	#DIV/0!	0	0	0	0.00		
43 REVENUE TAX FACTOR	0	0	0	#DIV/0!	0	0	0	0.00		
44 PGA FACTOR ADJUSTED FOR TAXES	0	0	0	#DIV/0!	0	0	0	0.00		
45 PGA FACTOR ROUNDED TO NEAREST .001	0	0	0	#DIV/0!	0	0	0	0.00		

Decket No. 960003-00
T. Goodwin Exhibit No.
Purchased Gas Adjustment (PGA)
True-up Calculation

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

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

COMMODITY (Pipeline)	TICRIMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FIS	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 User)	(1,240,300)	(8,006)	0.00717
5 Commodity Adjustments	0	0	
6 Commodity Adjustments			
7			
18 TOTAL COMMODITY (Pipeline)	2,147,770	15,357	0.00717
SWING SERVICE			#DIV/0!
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 Oth			
13 Other			
14 Other			
15			
16 TOTAL SWING SERVICE	0	0	#DIV/0!
COMMODITY OTHER			
17 Commodity Other - Scheduled FIS	2,144,410	328,253	0.15214
18 Commodity Other - Scheduled ITS N/A	0	0	
19 Imbalance Cashout - FGT EX, CIG, IIF	(72,970)	(12,659)	0.17349
20 Imbalance Cashout - Other Shippers	25,000	3,927	0.14800
21 Imbalance Cashout - Transporting Cust	604	294	0.47088
22 Commodity Adjustments Chk Sales & CIG	0		#DIV/0!
23 MISC TENRECOITRIB PERIOD ADJ	2,097,904	317,705	0.15144
24 TOTAL COMMODITY (Other)			
DEMAND			
25 Demand (Pipeline) Entitlement	4,308,200	186,128	0.04322
26 Less Requisitioned to End-Users			
27 Less Requisitioned OII Systems	(1,280,900)	(43,358)	0.03385
28 Less Demand Billed to Others	(1,272,000)	(51,090)	0.04331
29 Other Oklahoma Gas	225,000	31,500	0.14000
30 Other Reservation FGT FIS-2 Capacity	815,000	46,058	0.07489
31 Other Tennaco Supply Contract	1,029,200	9,128	0.00890
32 TOTAL DEMAND	4,418,500	174,358	0.03946
OTHER			
33 Revenue Sharing - FGT		(1,818)	
34 Peak Shaving			
35 Other (One Time Take or Pay Charge)			
36 Other Capacity Management (3 Months)			
37 Other GRI SURCHARGE REFUND			
38 Other			
39 Other			
40 TOTAL OTHER	0	(1,818)	

	APRIL 95		Through		MARCH 96			
	FOR THE PERIOD OF:		CURRENT MONTH:		PERIOD TO DATE			
	ACTUAL	ORIG FLEX ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIG FLEX ESTIMATE	DIFFERENCE AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (A1 LINE 1 & LINE 3)	317,705	134,560	(183,145)	-1.35107	1,538,514	1,993,700	455,185.84	0.2783121
2 TRANSPORTATION COST (A7 line 1, 2, 5, 6)	151,023	191,853	40,830	0.004375	1,227,705	1,235,949	8,244	0.00070253
3 TOTAL	468,728	326,413	(142,315)	-0.35864	2,766,219	3,229,649	463,430	0.1430282
4 FUEL REV. ADJUST (NET OF REVENUE TAX)	714,245	325,985	388,260	0.220935	2,784,043	3,186,653	402,610	0.1220160
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)	274,300	305,960	31,660	0.250301	3,033,934	3,425,504	391,570	0.1143102
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(234,308)	39,547	273,855	0.920285	288,155	195,866	(92,289)	-0.38914
8 INTEREST PROVISION - THIS PERIOD (2%)	5,431	6,837	1,405	0.212470	36,116	42,420	6,304	0
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	1,243,729	1,384,176	140,447	0.101400	910,400	1,481,311	570,911	0
9a PCA AUDIT ADJ (Detail with 12/94)	0	0	0	0	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	1,390,845	415,928	0.299010	974,818	1,479,742	504,924	0.3412244
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	1,243,729	1,384,176	140,447	0.101400				
13 ENDING TRUE-UP BEFORE INTEREST (12 + 7.5)	989,305	1,383,748	414,383	0.299449				
14 TOTAL (12 + 13)	2,213,114	2,767,924	554,810	0.200442				
15 AVERAGE (50% OF 14)	1,106,557	1,383,962	277,405	0.200442				
16 INTEREST RATE - FIRST DAY OF MONTH	0.05040	0.06100	0.00280	0.042823				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05040	0.05800	-0.00080	-0.01305				
18 TOTAL (16 + 17)	0.11780	0.11900	0.00180	0.01505				
19 AVERAGE (50% OF 18)	0.05890	0.05900	0.00010	0.01505				
20 MONTHLY AVERAGE (19/12 Monthly)	0.00491	0.00492	7.5E-05	0.01505				
21 INTEREST PROVISION (15x20)	5,431	6,837	1,405.392	0.212470				

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

Worksheet No. 900003-03
T. Goodwin Exhibit No.
Purchased Gas Adjustment (PGA)
True-up Calculation

COMPANY: WEST FLORIDA NATURAL GAS CO. SCHEDULE A-3
 ACTUAL FOR THE PERIOD OF: TRANSPORTATION PURCHASES SYSTEM SUPPLY AND 2ND USE (REVISED 8/19/93)
 PRESENT MONTH: SEPTEMBER 1995 THROUGH MARCH 96

Docket No. 700003-00
 T. Goodwin Exhibit No. _____
 Purchased Gas Adjustment (PGA)
 True-up Calculation

DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
SEP 95	FGT	ARIZONA	FTS-1		515,150	516,160		1,334	22,311	2,359	5.05
	FGT	STONE	FTS-1		300,000	300,000		912	16,592	1,049	5.05
	FGT	FRANKLIN	FTS-1		245,050	245,050		835	10,613	1,122	5.05
	FGT	MID-FLORIDA	FTS-1		120,000	120,000		320	6,457	577	5.05
	TENH GAS	SYS SUPPLY	FTS-1	2,064,911		2,144,410	320,253	5,348	89,431	9,457	20.86
	OKALOOSA	SYS SUPPLY	FTS-1	1,750		1,750	431				24.63
	END-USERS	SYS. BALANCING	FTS-1	25,880		25,880	3,077				14.80
TOTAL				2,092,521	1,248,200	3,418,220	330,511	8,578	143,404	15,165	14.31

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	%
THERM SALES (FIRM)								
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	775,133	1,770,300	995,167	1.283866
INDUSTRIAL	117,515	72,000	(45,515)	(0.38731)	559,021	422,000	(137,021)	-0.24511
TRANSPORTATION	1,945,189	986,000	(959,189)	(0.49311)	9,562,652	6,041,400	(3,521,252)	-0.36823
	0	0	0	0.00000	0	0	0	#DIV/0!
TOTAL FIRM	3,145,156	2,417,389	(727,767)	(0.23139)	17,797,598	16,367,317	(1,430,281)	-0.08036
THERM SALES (INTERRUPTIBLE)								
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
TOTAL INTERRUPTIBLE	1,029,033	522,500	(506,533)	(0.49224)	4,036,198	3,125,250	(910,948)	-0.22569
TOTAL THERM SALES	4,174,189	2,939,689	(1,234,500)	(0.29575)	21,833,796	19,492,567	(2,341,229)	-0.10723
NUMBER OF CUSTOMERS (FIRM)								
					AVG. NO. OF	AVG. NO. OF CUSTOMERS PERIOD TO DATE		
RESIDENTIAL	25,525	25,200	(325)	(0.01273)	25,987	24,997	(991)	-0.03812
COMMERCIAL	2,055	2,175	120	0.05839	2,520	2,622	102	0.040413
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)	-0.12857
TRANSPORTATION	10	4	(6)	(0.60000)	9	4	(5)	-0.52941
TOTAL FIRM	27,603	27,390	(213)	(0.00772)	28,526	27,633	(893)	-0.03131
NUMBER OF CUSTOMERS (INTERRUPTIBLE)								
					AVG. NO. OF	AVG. NO. OF CUSTOMERS PERIOD TO DATE		
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	27,607	27,395	(212)	(0.00768)	28,530	27,638	(892)	(0.03127)
THERM USE PER CUSTOMER								
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)	(0.02776)	903,473	325,000	(578,473)	(0.64028)
LARGE INTERRUPTIBLE	0	0	0	0.05262	0	0	0	0.03674

CURRENT MONTH	APRIL 95		MARCH 96		PERIOD TO DATE		DIFFERENCE AMOUNT	DIFFERENCE %
	ACTUAL	ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATE		
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline)	11,402	12,275	(873)	(5.57)	59,798	70,484	(10,686)	-15.16
2 NO NOTICE SERVICE	2,223	2,198	(25)	(1.12)	18,003	20,201	(2,198)	-10.85
3 SWING SERVICE	853	0	853	0.00	8,228	843	7,385	876.51
4 COMMODITY (Other)	208,072	406,420	(198,348)	(48.58)	1,240,870	2,406,170	(1,165,300)	-48.43
5 DEMAND (Excludes E1 Lines & B)	209,181	178,177	29,994	16.73	858,116	874,041	(15,925)	-1.81
6 OTHER	(6,983)	8,350	(15,333)	(15.25)	(24,044)	41,750	(65,794)	-157.84
LESS END USE CONTRACT								
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
8 DEMAND	0	0	0	0.00	0	0	0	0.00
9	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00
11 TOTAL COST	430,844	608,821	(177,977)	(29.33)	2,257,052	2,432,595	(175,543)	-7.22
12 NET UNBILLED	668	1,113	(445)	(39.84)	3,526	4,844	(1,318)	-27.20
13 COMPANY USE	327,478	527,218	(199,740)	(37.88)	2,558,697	3,050,004	(491,307)	-16.08
14. TOTAL THERM SALES (Net of Revenue Tax)								
THERMS PURCHASED								
15. COMMODITY (Pipeline)	1,590,320	1,687,834	(97,514)	(4.85)	8,338,760	8,737,328	(398,568)	-4.57
16 NO NOTICE SERVICE	485,000	485,000	0	0.00	2,595,000	2,610,000	(15,000)	-0.57
17 SWING SERVICE	2,880	2,880	0	0.00	24,550	2,880	21,670	753.12
18 COMMODITY (Other)	1,536,852	1,687,834	(150,982)	(9.51)	8,089,097	8,735,328	(646,231)	-7.40
19 DEMAND	3,993,350	5,036,480	(1,043,130)	(20.71)	24,402,880	26,802,430	(2,399,550)	-8.95
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END USE CONTRACT								
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
22 DEMAND	0	0	0	0.00	0	0	0	0.00
23	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES	1,800,840	1,687,834	113,006	6.64	8,133,237	8,738,218	(604,981)	-6.92
25 NET UNBILLED	2,513	3,500	(987)	(28.19)	11,073	15,800	(4,727)	-29.92
26 COMPANY USE	1,517,748	1,684,334	(166,586)	(9.88)	8,174,893	8,718,528	(543,635)	-6.24
27. TOTAL THERM SALES (Estimated Data)								
CENTS PER THERM								
28. COMMODITY (Pipeline)	117.51	117.51	0.00	0.00	10.000	10.000	0.000	0.00
29 NO NOTICE SERVICE	127.61	127.61	0.00	0.00	10.000	10.000	0.000	0.00
30 SWING SERVICE	131.71	131.71	0.00	0.00	10.000	10.000	0.000	0.00
31 COMMODITY (Other)	141.81	141.81	0.00	0.00	10.000	10.000	0.000	0.00
32 DEMAND	151.91	151.91	0.00	0.00	10.000	10.000	0.000	0.00
33 OTHER	162.01	162.01	0.00	0.00	10.000	10.000	0.000	0.00
LESS END USE CONTRACT								
34 COMMODITY (Pipeline)**	172.11	172.11	0.00	0.00	10.000	10.000	0.000	0.00
35 DEMAND	182.21	182.21	0.00	0.00	10.000	10.000	0.000	0.00
36	192.31	192.31	0.00	0.00	10.000	10.000	0.000	0.00
37 TOTAL COST OF PURCHASES	131.21	131.21	0.00	0.00	10.000	10.000	0.000	0.00
38 NET UNBILLED	141.31	141.31	0.00	0.00	10.000	10.000	0.000	0.00
39 COMPANY USE	151.41	151.41	0.00	0.00	10.000	10.000	0.000	0.00
40 TOTAL COST OF THERM SOLD	161.51	161.51	0.00	0.00	10.000	10.000	0.000	0.00
41 Make-up	171.61	171.61	0.00	0.00	10.000	10.000	0.000	0.00
42 TOTAL COST OF GAS	181.71	181.71	0.00	0.00	10.000	10.000	0.000	0.00
43 REVENUE TAX FACTOR	191.81	191.81	0.00	0.00	10.000	10.000	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES	201.91	201.91	0.00	0.00	10.000	10.000	0.000	0.00
45 PGA FACTOR BOUNDED TO NEAREST 0.01	212.01	212.01	0.00	0.00	10.000	10.000	0.000	0.00

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

CURRENT MONTH	AUGUST 1984		THROUGH		MARCH 85		PERIOD TO DATE	
	ACTUAL	FLEX ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	FLEX ESTIMATE	DIFFERENCE AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (purchased)	11,403	10,853	450	4.11	59,786	65,789	-6,003	-9.12
2 NO NOTICE SERVICE	3,227	3,227	0	0.00	18,009	18,877	-868	-4.60
3 SWING SERVICE	893	0	893	0	6,228	0	6,228	0.00
4 COMMODITY (other)	209,072	202,877	6,195	2.96	1,240,970	1,843,840	-602,870	-32.10
5 DEMAND	209,165	174,211	34,954	20	954,118	859,418	94,700	11.14
6 OTHER	12,803	11,400	1,403	11.2	124,064	15,300	108,764	884.28
LESS END USE CONTRACT								
7 COMMODITY (purchased)	0	0	0	0.00	0	0	0	0.00
8 DEMAND	0	0	0	0.00	0	0	0	0.00
9	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPT. GUAL)	0	0	0	0.00	0	0	0	0.00
11 TOTAL COST	430,844	398,618	41,226	11	2,257,052	2,903,255	-646,183	-22.28
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	868	429	439	50	3,528	2,828	700	24.75
14 TOTAL THERM SALES	377,478	471,813	-94,335	-25	2,558,887	2,853,888	-295,001	-10.48
THERM PURCHASED								
15 COMMODITY (purchased)	1,530,320	1,537,850	-7,530	-0.49	8,338,700	8,132,212	2,066,488	25.41
16 NO NOTICE SERVICE	495,000	495,000	0	0.00	2,535,000	2,580,000	-45,000	-1.74
17 SWING SERVICE	2,890	0	2,890	0	34,550	0	34,550	0.00
18 COMMODITY (other)	1,538,952	1,482,730	56,222	3.7	8,088,087	8,145,882	-57,795	-0.71
19 DEMAND	3,803,350	4,118,540	-315,190	-8.1	24,402,880	27,530,330	-3,127,450	-11.36
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END USE CONTRACT								
21 COMMODITY (purchased)	0	0	0	0.00	0	0	0	0.00
22 DEMAND	0	0	0	0.00	0	0	0	0.00
23	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES	1,800,843	1,482,730	318,113	21.5	8,133,827	8,145,882	-12,055	-0.15
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	2,811	1,400	1,411	101	11,021	8,800	2,221	25.24
27 TOTAL THERM SALES	5,517,345	1,482,730	4,034,615	73	8,174,883	8,155,882	19,001	0.23
CENTS PER THERM								
28 COMMODITY (purchased)	11.151	0.00717	10.444	93.7	0.00717	0.00721	-0.00004	-0.48
29 NO NOTICE SERVICE	12.161	0.00884	11.177	91.9	0.00884	0.00722	0.00162	1.9
30 SWING SERVICE	13.171	0.2423	12.929	98.2	0.18018	0.00000	0.18018	13.8
31 COMMODITY (other)	14.181	0.13882	13.043	92.0	0.15222	0.20181	-0.04959	-3.3
32 DEMAND	15.191	0.05277	14.134	92.4	0.07818	0.03485	0.04333	3.2
33 OTHER	16.201	0.00000	16.201	100	0.00000	0.00000	0.00000	0.00
LESS END USE CONTRACT								
34 COMMODITY (purchased)	17.211	0.00000	17.211	100	0.00000	0.00000	0.00000	0.00
35 DEMAND	18.221	0.00000	18.221	100	0.00000	0.00000	0.00000	0.00
36	19.231	0.00000	19.231	100	0.00000	0.00000	0.00000	0.00
37 TOTAL COST OF PURCHASES	11.724	0.00000	11.724	100	0.21750	0.31744	-0.09994	-8.3
38 NET UNBILLED	11.278	0.28818	10.990	97.5	0.31852	0.28878	0.02974	2.7
39 COMPANY USE	11.278	0.28818	10.990	97.5	0.27010	0.31744	-0.04734	-4.3
40 TOTAL COST OF THERM SOLD	11.512	0.28818	11.224	97.5	0.27010	0.31744	-0.04734	-4.3
41 TRUE UP	11.278	0.28818	10.990	97.5	0.27010	0.31744	-0.04734	-4.3
42 TOTAL COST OF GAS	14.0 - 4.11	0.1715	13.829	98.8	0.0177	0.0177	0.00000	0.00
43 REVENUE TAX FACTOR	14.2 - 4.21	0.28872	13.911	97.9	0.0177	0.0177	0.00000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES	14.2 - 4.21	0.28872	13.911	97.9	0.0177	0.0177	0.00000	0.00
45 PGA FACTOR ROUNDED TO NEAREST 0.01	14.2 - 4.21	0.28800	13.912	97.9	0.0180	0.0180	0.00000	0.00

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	2,000,340	20,121	0.00717
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment	63,490	465	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			
8 TOTAL COMMODITY (Pipeline)	1,590,320	11,403	0.00717
SWING SERVICE			
9 Swing Service - Scheduled			
10 Alert Day Volumes - FGT	3,890	943	0.24230
11 Operational Flow Order Volumes - FGI			
12 Less Alert Day Volumes Direct Billed to Oth.			
13 Other			
14 Other			
15			
16 TOTAL SWING SERVICE	3,890	943	0.24230
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS	1,544,780	210,033	0.13596
18 Commodity Other - Scheduled ITS N/A			
19 Imbalance Cashout - FGT EX. CHG. REF.	0	(7,000)	
20 Imbalance Cashout - Other Shippers	4,210	745	0.17700
21 Imbalance Cashout - Transporting Cust.	49,000	8,427	0.13100
22 Commodity Adjustments Oka.Sales & CNG	(1,077)	(207)	0.24795
23 MISC TENNECO(PRIOR PERIOD ADJ.)	0		#DIV/0!
24 TOTAL COMMODITY (Other)	1,698,953	209,072	0.13092
DEMAND			
25 Demand (Pipeline) Entitlement	4,448,740	181,930	0.04313
26 Less Relinquished to End Users			
27 Less Relinquished Off System	(1,805,000)	(50,814)	0.03143
28 Less Demand Billed to Others	(1,314,400)	(50,927)	0.04331
29 Other Okaloosa Gas	232,500	32,550	0.14000
30 Other Reservation FGT FTS-2 Capacity	635,500	47,001	0.07459
31 Other Tennaco Supply Contract	1,825,200	52,021	0.02883
32 TOTAL DEMAND	3,983,540	209,181	0.05277
OTHER			
33 Revenue Sharing - FGT			
34 Peak Shaving		(2,961)	
35 Other (One-Time Take or Pay Charge)			
36 Other Capacity Management (3 Months)			
37 Other GHI SURCHARGE REFUND			
38 Other			
39 Other			
40 TOTAL OTHER	0	(2,961)	

Docket No. 900003-00
T. Goodwin Exhibit No. _____
Purchased Gas Adjustment (PGA)
True-up Calculation

TRUE-UP CALCULATION	CURRENT MONTH: AUGUST 1995		PERIOD TO DATE	
	ACTUAL	ORIG FLEX ESTIMATE	ACTUAL	ORIG FLEX ESTIMATE
	AMOUNT	%	AMOUNT	%
1 PURCHASED GAS COST (A1 LINE 1 & LINES)	210,014	201,227	1,220,809	1,059,140
2 TRANSPORTATION COST (A1 line 1.2.5.d)	220,030	188,351	-30,243	1,044,095
3 TOTAL	430,044	389,578	1,190,566	2,103,235
4 FUEL REVENUES	17,470	471,013	2,559,050	2,103,235
5 NET OF REVENUE TAX	39,975	39,975	199,070	199,070
6 TRUE-UP (COLLECTED) OR REFUNDED	417,453	511,588	2,759,574	3,053,544
7 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 + 5 -) LINE 5)	(13,381)	121,970	502,522	156,309
8 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 7)	0	0	0	0
9 INTEREST PROVISION-THIS PERIOD (21)	0	0	0	0
10 BEGINNING OF PERIOD TRUE-UP AND INTEREST	1,290,932	1,384,170	910,400	1,481,311
10a 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)	(199,070)	(199,070)
10a FLEX RATE REFUND (if applicable)	0	0	0	0
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7 + 8 + 9 + 10 + 10a)	1,243,729	1,473,273	1,243,729	1,473,273
INTEREST PROVISION	1,290,932	1,384,170	910,400	1,481,311
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	1,237,580	1,400,171	1,243,729	1,473,273
13 ENDING TRUE-UP BEFORE INTEREST (12 + 7 b)	2,570,408	2,850,347	3,085	35,529
14 TOTAL (12 + 13)	1,204,249	1,425,174	910,400	1,481,311
15 AVERAGE (50% OF 14)	0,05800	0,00100	0	0
16 INTEREST RATE - FIRST DAY OF MONTH	0,058140	0,05800	0	0
17 INTEREST RATE - FIRST DAY OF SUCCEEDING MONTH	0,11700	0,11900	0	0
18 TOTAL (16 + 17)	0,07950	0,05900	0	0
19 AVERAGE (50% OF 18)	0,00400	0,00498	0	0
20 MONTHLY AVERAGE (19/12 Months)	0,103	7,102	0	0
21 INTEREST PROVISION (15x20)	93,244	938,9015	0,007304	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

SCHEDULE A-3
(REVISED 8/19/83)

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH: AUGUST 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 ACA/GR/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		903	10,111	1,704	5.05
	FGT	FRANKLIN	FTS-1		244,110	244,110		832	10,572	1,118	5.05
	FGT	MID-FLORIDA	FTS-1		130,200	130,200		337	5,039	698	5.05
	TENN GAS	SYS-SUPPLY	FTS-1	1,487,492		1,544,780	210,033	3,853	64,423	6,813	19.17
	HADSON	BOOK-OUT	FTS-1	4,210		4,210	745				17.70
	END-USERS	SYS. BALANCING	FTS-1	49,000		49,000	8,427				13.10
	FGT	ALERT DAY	FTS-1	3,800		3,800	943				24.24
TOTAL				1,544,662	1,279,510	2,881,430	218,148	7,167	119,839	12,673	12.17

Docket No. 900003-00
 T. Goodwin Exhibit No. _____
 Purchased Gas Adjustment (PGA)
 True-up Calculation

92052	
01295	
33974	
20226	
33634	
DIV/OI	
04795	
DIV/OI	
.2937	
.03253	
.13448	
.06268	
D TO DATE	
04227	
342492	
0.3125	
DIV/OI	
-0.375	
1.52381	
1.03487	
D TO DATE	
DIV/OI	
1.50000	
1.00000	
1.25000	
1.03483	
2.24466	
2.15233	
2.62589	
DIV/OI	
2.39368	
2.53291	
2.03363	

SCHEDULE A-4 (REVISED 8/19/93)	CONVERSION FACTOR CALCULATION											
	ACTUAL FOR THE PERIOD OF:			APRIL 95			MARCH 96			MARCH 95		
COMPANY: WEST FLORIDA NATURAL GAS CO.	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
Ocala												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THEM'S PURCHASED	1.033	1.034	1.0309	1.0357	1.035							
CTF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD PMA	14.98	14.96	14.98	14.98	14.98							
b. DELIVERY PRESSURE OF GAS PURCHASED PMA	14.73	14.73	14.73	14.73	14.73							
PRESSURE CORRECTION FACTOR (a/b) PMA	1.017	1.017	1.017	1.017	1.017							
3 BILLING FACTOR												
BTU CONTENT * PRESSURE CORRECTION FACTOR	1.051	1.052	1.054	1.053	1.053							
Panama City												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THEM'S PURCHASED	1.033	1.0347	1.0309	1.0454	1.0425							
CTF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD PMA	15.09	15.09	15.09	15.09	15.09							
b. DELIVERY PRESSURE OF GAS PURCHASED PMA	14.73	14.73	14.73	14.73	14.73							
PRESSURE CORRECTION FACTOR (a/b) PMA	1.0244	1.0244	1.0244	1.0244	1.0244							
3 BILLING FACTOR												
BTU CONTENT * PRESSURE CORRECTION FACTOR	1.058	1.060	1.062	1.071	1.068							

Docket No. 700003-00
T. Goodwin Exhibit No. _____
Purchased Gas Adjustment (PGA)
True-up Calculation

Docket No. 700003-00
T. Goodwin Exhibit No. _____
Purchased Gas Adjustment (PGA)
True-up Calculation

COMPANY: WEST FLORIDA NATURAL GAS CO.		COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR ESTIMATED FOR THE PERIOD OF:		MARCH 88		PERIOD TO DATE	
				ACTUAL	DIFFERENCE	ORIGINAL	ESTIMATE
COST OF GAS PURCHASED		ACTUAL	DIFFERENCE	ORIGINAL	ESTIMATE	ACTUAL	DIFFERENCE
1	COMMODITY (Pipeline)	11,031	(11,548)	12,559	58,409	48,257	(10,016)
2	NO NOTICE SERVICE	3,227	(3,272)	3,199	16,807	14,282	(11,820)
3	SWING SERVICE	0	0	0	0	5,283	5,283
4	COMMODITY (Other)	241,755	(182,225)	424,890	1,878,556	1,878,556	(667,658)
5	DEMAND (as included in Lines 5 & 6)	164,010	(115,187)	178,177	714,854	740,955	22,081
6	OTHER	14,542	(112,813)	8,350	33,400	(21,102)	(54,502)
LESS (NO USE CONTRACT)		0	0	0	0	0	0
7	COMMODITY (Pipeline)	0	0	0	0	0	0
8	DEMAND	0	0	0	0	0	0
9	OTHER	0	0	0	0	0	0
10	Stand Prier March Purchase Ag. (OPTIONAL)	0	0	0	0	0	0
11	TOTAL COST	415,458	(212,216)	628,875	2,872,831	1,826,009	(886,622)
12	NET UNBELLED	775	(12,111)	1,018	2,858	2,858	(876)
13	COMPANY USE	418,754	(121,882)	640,646	2,522,886	2,182,219	(340,487)
THERMS PURCHASED		1,528,440	(186,212)	1,734,652	8,088,484	8,748,380	(1,320,116)
15	COMMODITY (Pipeline)	485,000	0	485,000	2,145,000	2,130,000	(15,000)
16	NO NOTICE SERVICE	0	0	0	0	30,680	30,680
17	SWING SERVICE	0	0	0	0	0	0
18	COMMODITY (Other)	1,825,288	(108,854)	1,734,652	8,087,484	8,502,134	11,985,260
19	DEMAND	3,957,040	(1,078,450)	5,038,480	21,785,880	20,438,430	(11,328,150)
20	OTHER	0	0	0	0	0	0
LESS (NO USE CONTRACT)		0	0	0	0	0	0
21	COMMODITY (Pipeline)	0	0	0	0	0	0
22	DEMAND	0	0	0	0	0	0
23	OTHER	0	0	0	0	0	0
24	TOTAL PURCHASES	1,825,288	(108,854)	1,734,652	8,087,484	8,532,784	(18,02)
25	NET UNBELLED	2,528	(874)	3,500	12,300	8,550	(20,41)
26	COMPANY USE	1,445,528	(126,924)	1,731,152	8,055,184	6,957,134	(11,298,010)
CENTS PER THERM		1.17	(0.06)	1.23	10.00	9.72	(0.84)
28	COMMODITY (Pipeline)	0.00717	(0.0002)	0.00724	0.00717	0.00717	(0.0002)
29	NO NOTICE SERVICE	0.00584	0.00074	0.00658	0.00774	0.00884	0.00111
30	SWING SERVICE	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
31	COMMODITY (Other)	0.14870	(0.0988)	0.24500	0.17232	0.17232	(0.172)
32	DEMAND	0.04145	(0.008)	0.03558	0.158	0.24785	(0.088)
33	OTHER	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
34	COMMODITY (Pipeline)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
35	DEMAND	0.00200	0.00000	0.00200	0.00000	0.00000	0.00000
36	OTHER	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
37	TOTAL COST OF PURCHASES	0.25554	(0.107)	0.38242	0.280	0.280	(0.098)
38	NET UNBELLED	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
39	COMPANY USE	0.20878	(0.008)	0.31314	0.334	0.30350	(0.030)
40	TOTAL COST OF THERMS SOLD	0.28741	(0.075)	0.38242	0.274	0.24890	(0.130)
41	TRUE UP	(0.01715)	0.00000	0.00000	0.00000	0.00000	0.00000
42	TOTAL COST OF GAS	0.27028	(0.075)	0.34527	0.257	0.24890	(0.088)
43	REVENUE TAX FACTOR	1.00276	0.00000	1.00276	1.00276	1.00276	0.00000
44	PGA FACTOR ADJUSTED FOR TAXES	0.27128	(0.075)	0.24657	0.238	0.23400	(0.040)
45	PGA FACTOR BOUNDED TO NEAREST .001	0.27100	(0.075)	0.247	0.238	0.23400	(0.040)

COMPARISON OF ACTUAL VERSUS FLEX ESTIMATE OF THE PURCHASED GAS ADJUSTMENT CASH RECOVERY FACTOR ESTIMATED FOR THE PERIOD OF:	CUMULATIVE MONTH - JUNE 1993				PERIOD TO DATE				
	ACTUAL		FLEX ESTIMATE		ACTUAL		FLEX ESTIMATE		
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
COST OF GAS PURCHASED									
1 COMMODITY (Physical)	11,021	10.253	2.57	2.57	48,392	54.848	6453	-11.27	
2 NO NOTICE SERVICE	3,227	3.123	104	3.23	14,282	15.850	868	-5.55	
3 SWING SERVICE	0	0	0	0	5,283	0	5,283	0.00	
4 COMMODITY (Other)	241,755	245,037	(3,281)	(1)	1,031,898	1,041,212	-9,315	-0.90	
5 DEMAND	164,010	213,328	(49,318)	(23)	748,955	285,208	-463,747	-162.32	
6 OTHER	(4,582)	0	14,542	(12)	(21,102)	18,160	-39,262	-21.63	
LESS END USE CONTRACT									
7 COMMODITY (Physical)	0	0	0	0	0	0	0	0.00	
8 DEMAND	0	0	0	0	0	0	0	0.00	
9	0	0	0	0	0	0	0	0.00	
10 Second Four Month Purchase Ag. (OPTIONALS)	0	0	0	0	0	0	0	0.00	
11 TOTAL COST	415,459	472,042	(56,583)	(12)	1,628,209	2,513,817	-884,608	-34.80	
12 NET UNBILLED	0	0	0	0	0	0	0	0.00	
13 COMPANY USE	715	429	246	81	2,858	2,489	369	14.86	
14 TOTAL THERM SALES	416,174	471,612	(55,438)	(11)	2,182,218	2,368,055	-205,837	-9.46	
THERM PURCHASED									
15 COMMODITY (Physical)	1,128,440	1,500,000	371,560	3	8,749,380	7,804,593	-944,787	-10.80	
16 NO NOTICE SERVICE	465,000	450,000	15,000	3	2,135,000	2,115,000	20,000	0.94	
17 SWING SERVICE	0	0	0	0	30,660	0	30,660	0.00	
18 COMMODITY (Other)	1,625,798	1,538,100	87,698	6	6,502,134	7,681,863	-1,179,729	-15.36	
19 DEMAND	3,957,040	6,112,800	(2,155,760)	(35)	20,429,430	22,411,290	-1,981,860	-8.84	
20 OTHER	0	0	0	0	0	0	0	0.00	
21 COMMODITY (Physical)	0	0	0	0	0	0	0	0.00	
22 DEMAND	0	0	0	0	0	0	0	0.00	
23	0	0	0	0	0	0	0	0.00	
24 TOTAL PURCHASES	1,625,798	1,538,100	87,698	6	6,532,784	7,081,863	-549,079	-8.42	
25 NET UNBILLED	0	0	0	0	0	0	0	0.00	
26 COMPANY USE	2,520	1,400	1,120	80	8,562	8,400	162	1.90	
27 TOTAL THERM SALES	1,445,318	1,537,300	(91,982)	(6)	6,957,131	7,872,583	-915,452	-13.14	
CENTS PER THERM									
28 COMMODITY (Physical)	0.00717	0.00000	0.00717	0.00	0.00717	0.00721	-0.00004	-0.58	
29 NO NOTICE SERVICE	0.00884	0.00884	0.00000	0.00	0.00884	0.00740	0.00144	1.62	
30 SWING SERVICE	0.00000	0.00000	0.00000	0.00	0.17232	0.00000	0.17232	0.00	
31 COMMODITY (Other)	0.14820	0.15825	-0.01005	(6)	0.15870	0.21365	-0.05495	-3.36	
32 DEMAND	0.04145	0.03487	0.00658	18	0.03854	0.03354	0.00500	1.50	
33 OTHER	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00	
34 COMMODITY (Physical)	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	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00	
37 TOTAL COST OF PURCHASES	0.25554	0.25554	0.00000	0.00	0.27824	0.27221	0.00603	2.21	
38 NET UNBILLED	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00	
39 COMPANY USE	0.00878	0.00843	0.00035	4	0.00887	0.00870	0.00017	1.92	
40 TOTAL COST OF THERM SOLD	0.26432	0.26397	0.00035	1	0.27711	0.27091	0.00620	2.27	
41 Make-up	0.01715	-0.01715	0.00000	0.00	-0.01715	-0.01715	0.00000	0.00	
42 TOTAL COST OF GAS	0.28147	0.24682	0.03465	14	0.26000	0.25376	0.00624	2.46	
43 REVENUE TAX FACTOR	1.00378	1.00378	0.00000	0.00	1.00378	1.00378	0.00000	0.00	
44 PGA FACTOR ADJUSTED FOR TAXES	0.27128	0.24072	0.03056	12	0.25814	0.21122	0.04692	22.23	
45 PGA FACTOR ROUNDED TO NEAREST 0.01	0.27100	0.24100	0.03000	12	0.25800	0.21100	0.04700	22.24	

COMPANY: WEST FLORIDA NATURAL GAS CO
 PURCHASED GAS ADJUSTMENT
 COST RECOVERY CLAUSE CALCULATION
 SCHEDULE A-1 SUPPORTING DETAIL
 APRIL 95 Through MARCH 96
 CURRENT MONTH: JULY 1995

FOR THE PERIOD OF:

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	2,773,070	19,883	0.00717
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment	10,570	119	0.00717
4 Commodity Adjustments (Billed to End Users)	(1,251,200)	(8,271)	0.00717
5 Commodity Adjustments	0	0	
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	1,530,440	11,031	0.00717
SWING SERVICE			#DIV/0!
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	#DIV/0!
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS	1,515,000	274,030	0.14870
18 Commodity Other - Scheduled ITS N/A			
19 Imbalance Cashout - FGT	(20,340)	(3,000)	0.15700
20 Imbalance Cashout - Other Shippers BOOKOUT	(29,310)	(4,802)	0.14400
21 Imbalance Cashout - Transporting Customers	84,070	13,648	0.24834
22 Commodity Adjustments Oklahoma Sales Gas & CNG USE	10,378	2,577	0.14845
23 MISC TENNECO/PRIOR PERIOD ADJ	84,000	9,585	0.14870
24 TOTAL COMMODITY (Other)	1,625,798	241,755	0.14870
DEMAND			
26 Demand (Pipeline) Entitlement	4,249,340	183,343	0.04316
27 Less Relinquished to End Users			
28 Less Relinquished Off System	(1,870,000)	(51,884)	0.03095
29 Less Demand Billed to Others	(1,314,400)	(50,927)	0.04331
30 Other Oklahoma Gas	232,500	32,550	0.14000
31 Other Reservation FGT FTS-2 Capacity	835,500	47,601	0.07490
32 Other Tennessee Supply Contract	1,825,200	9,128	0.00500
33 TOTAL DEMAND	3,857,040	164,010	0.04145
OTHER			
34 Revenue Sharing - FGT		(3,277)	
35 Peak Sharing			
36 Other (One-Time Take or Pay Charge)			
37 Other Capacity Management (3 Months)		(1,286)	
38 Other GRI SURCHARGE REFUND			
39 Other			
40 TOTAL OTHER	0	(4,563)	

FOR THE PERIOD OF: APRIL 95 Through MARCH 96

	CURRENT MONTH: JULY 1995		PERIOD TO DATE	
	ACTUAL	DIFFERENCE	ACTUAL	DIFFERENCE
	ESTIMATE	AMOUNT	ESTIMATE	AMOUNT
		%		%
TRUE-UP CALCULATION				
1 PURCHASED GAS COST	237,102	7,845	1,010,795	0,471,175
2 TRANSPORTATION COST (A1 line 11 - line 4 & 6)	176,267	48,730	1,057,913	0,390,320
3 TOTAL	413,369	56,575	2,068,708	40,291
4 FUEL REVENUES	418,704	52,559	2,306,056	87,409
(NET OF REVENUE TAX)				0,273,474
5 TRUE-UP (COLLECTED) OR REFUNDED	39,975	0	159,901	0
6 FUEL REVENUE APPLICABLE TO PERIOD	458,730	52,959	2,342,121	205,835
(LINE 4 (+ or -) LINE 5)		0.103323	2,547,956	0,080,784
7 TRUE-UP PROVISION - THIS PERIOD	43,271	(3,724)	515,912	(481,573)
(LINE 6 - LINE 5)		-0.09418	34,339	-14,0241
8 INTEREST PROVISION - THIS PERIOD (21)	6,293	472	24,522	0
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	1,281,244	98,498	910,400	0
9a PGA AUDIT ADJ (Detail with 12/94)	0	0	0	0
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(39,975)	0	(159,901)	0
10a FLEX RATE REFUND (if applicable)	0	0	0	0
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	1,290,932	93,243	1,290,933	93,243
		0.067364	1,384,176	0.0073034
INTEREST PROVISION				
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	1,281,244	90,490	1,377,740	0,070039
13 ENDING TRUE UP BEFORE INTEREST (12 + 7.5)	1,204,539	92,772	1,377,311	0,067357
14 TOTAL (12 + 13)	2,485,783	189,268	2,755,051	0,069098
15 AVERAGE (50% OF 14)	1,242,892	94,634	1,377,526	0,080898
16 INTEREST RATE - FIRST DAY OF MONTH	0.001100	0	0.001100	0
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.000900	0	0.000900	0
18 TOTAL (16 + 17)	0.11900	0	0.11900	0
19 AVERAGE (50% OF 18)	0.05950	0	0.05950	0
20 MONTHLY AVERAGE (19/12 Months)	0.00496	0	0.00496	0
21 INTEREST PROVISION (15x20)	0.193	0.085	0.085	0.008090

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: JULY 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 ACA/GRI/FUEL	TOTAL CENTS PER THERM
							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	1,045	5.05
	FGT	FRANKLIN	FTS-1		228,530	228,530		592	8,898	1,047	5.05
	FGT	MID-FLORIDA	FTS-1		130,200	130,200		337	5,839	590	5.05
	TENN GAS	SYS-SUPPLY	FTS-1	1,458,835		1,458,835	224,838	3,778	83,182	0,681	20.45
	TENN GAS	Prior Period Adjustment	FTS-1	81,827		81,827	9,565	100	2,689	282	20.57
	END-USERS	SYS. BALANCING	FTS-1	84,070		84,070	13,540				14.40
TOTAL					1,614,532	1,251,200		7,179	120,041	12,894	13.01

FOR THE PERIOD OF:

APRIL 95

Through

MARCH 90

	CURRENT MONTH: JULY 1995				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
RESIDENTIAL	367,814	394,939	27,125	0.07375	1,836,290	2,222,799	386,509	0.210484
COMMERCIAL	726,525	868,213	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	58,000	(5,448)	(0.07417)	335,679	284,000	(51,679)	-0.15395
TRANSPORTATION	1,554,014	1,020,200	(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!
TOTAL FIRM	2,810,326	2,601,352	(208,974)	(0.07436)	11,343,234	11,485,394	142,160	0.012533
THERM SALES (INTERRUPTIBLE)								
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
TOTAL THERM SALES	3,360,799	3,115,602	(245,197)	(0.07296)	13,720,402	13,523,894	(196,508)	-0.01432
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF	AVG. NO. OF CUSTOMERS	PERIOD TO DATE	
RESIDENTIAL	25,549	24,600	(949)	(0.03714)	26,105	24,975	(1,130)	-0.0433
COMMERCIAL	2,070	2,225	155	0.07488	2,639	2,744	105	0.039693
COMMERCIAL LARGE VOL. 1	7	9	2	0.28571	7	8	2	0.269231
COMMERCIAL LARGE VOL. 2	0	0	0	0.00000	0	0	0	#DIV/0!
INDUSTRIAL	4	2	(2)	(0.50000)	3	2	(1)	-0.38462
TRANSPORTATION	9	4	(5)	(0.55556)	8	4	(4)	-0.51515
TOTAL FIRM	27,639	26,840	(799)	(0.02891)	28,762	27,733	(1,029)	-0.03578
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF	AVG. NO. OF CUSTOMERS	PERIOD TO DATE	
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	27,643	26,845	(798)	(0.02887)	28,766	27,738	(1,028)	(0.03575)
THERM USE PER CUSTOMER								
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!
TRANSPORTATION	172,668	255,050	82,382	0.47711	675,494	1,008,800	333,306	0.49343
INTERRUPTIBLE	95,871	50,000	(45,871)	(0.47847)	446,635	201,667	(244,968)	(0.54847)
LARGE INTERRUPTIBLE	0	0	(0)	(0.01515)	0	0	0	0.03516

COMPANY: WEST FLORIDA NATURAL GAS CO.	COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR ESTIMATED FOR THE PERIOD OF											
	CURRENT MONTH		APRIL 87		THROUGH		MARCH 88		PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%
COST OF GAS PURCHASED												
1 COMMODITY (Physical)	8,685	12,512	12,828	122.80	37,362	45,910	18,488	-18.51				
2 NO NOTICE SERVICE	3,123	3,339	1,476	113.23	11,555	13,003	1,448	-11.14				
3 SWING SERVICE	0	0	0	0.00	5,283	0	5,283	0.00				
4 COMMODITY (Other)	250,395	422,428	123,031	140.86	180,143	1,524,548	1,344,405	-49.82				
5 DEMAND (Not Included in Lines 5 & 6)	158,173	118,502	18,866	116.50	592,845	47,258	545,587	0.00				
6 OTHER	11,518	8,350	19,886	118.15	118,538	21,050	141,583	-188.03				
LESS (NO USE CONTRACT)												
7 COMMODITY (Physical)	0	0	0	0.00	0	0	0	0.00				
8 DEMAND	0	0	0	0.00	0	0	0	0.00				
9	0	0	0	0.00	0	0	0	0.00				
10 Second Four Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00				
11 TOTAL COST	419,681	674,823	1204,767	129.78	3,410,748	2,184,156	1,226,592	-35.70				
12 NET UNBALLO	275	888	122.16	122.16	2,683	2,837	154	-5.47				
13 COMPANY USE	389,889	537,211	1147,512	127.48	1,782,485	1,882,040	99,555	-5.56				
14 TOTAL TIER 1 SALES (Net of Revenue Tax)	1,350,800	1,730,278	1,378,479	127.81	5,210,840	6,324,842	1,112,802	-17.74				
TIER 2 PURCHASES												
15 COMMODITY (Physical)	450,000	485,000	115,000	123.21	1,685,000	1,680,000	5,000	-0.29				
16 NO NOTICE SERVICE	0	0	0	0.00	30,660	0	30,660	0.00				
17 SWING SERVICE	1,475,741	1,728,278	125,538	114.81	4,876,338	6,322,842	1,456,504	-23.00				
18 COMMODITY (Other)	4,588,869	5,443,300	195,431	117.25	16,482,380	18,728,480	2,246,100	-14.8				
19 DEMAND	0	0	0	0.00	0	0	0	0.00				
20 OTHER	0	0	0	0.00	0	0	0	0.00				
LESS (NO USE CONTRACT)												
21 COMMODITY (Physical)	0	0	0	0.00	0	0	0	0.00				
22 DEMAND	0	0	0	0.00	0	0	0	0.00				
23	0	0	0	0.00	0	0	0	0.00				
24 TOTAL PURCHASES	1,475,741	1,728,278	125,538	114.81	4,906,896	6,322,842	1,416,946	-22.52				
25 NET UNBALLO	2,527	3,200	1,673	121.03	8,034	8,800	766	-8.59				
26 COMPANY USE	1,348,804	1,725,078	1,378,275	127.81	5,211,608	6,324,842	1,113,234	-17.59				
27 TOTAL TIER 2 SALES (14-26 Estimated Only)	0	0	0	0.00	0	0	0	0.00				
CENTS PER THERM												
28 COMMODITY (Physical)	0.00712	0.00722	10.000	10.85	0.00717	0.00724	0.00007	-0.94				
29 NO NOTICE SERVICE	0.00884	0.00774	10.001	110.33	0.00884	0.00774	0.00110	-10.74				
30 SWING SERVICE	0.00000	0.00000	0.000	0.00	0.17222	0.00000	0.17222	0.00				
31 COMMODITY (Other)	0.10987	0.24500	10.076	126.74	0.182	0.24883	0.06683	-34.83				
32 DEMAND	0.02448	0.03188	0.003	8.16	0.035	0.02202	0.01298	10.45				
33 OTHER	0.00000	0.00000	0.000	0.00	0.000	0.00000	0.000	0.00				
LESS (NO USE CONTRACT)												
34 COMMODITY (Physical)	0.00000	0.00000	0.000	0.00	0.000	0.00000	0.000	0.00				
35 DEMAND	0.00000	0.00000	0.000	0.00	0.000	0.00000	0.000	0.00				
36	0.00000	0.00000	0.000	0.00	0.000	0.00000	0.000	0.00				
37 TOTAL COST OF PURCHASES	0.28451	0.38141	10.071	121.28	0.287	0.34647	0.05926	-12.02				
38 NET UNBALLO	0.00000	0.00000	0.000	0.00	0.000	0.00000	0.000	0.00				
39 COMPANY USE	0.30689	0.31125	10.005	11.47	0.345	0.28860	0.05640	18.20				
40 TOTAL COST OF THERMS SOLD	0.31128	0.38141	10.050	113.87	0.271	0.34647	0.07526	-21.87				
41 TRUE-UP	0.28413	0.28413	0.000	0.00	0.284	0.28413	0.00000	0.00				
42 TOTAL COST OF GAS	0.28413	0.28413	0.000	0.00	0.284	0.28413	0.00000	0.00				
43 REVENUE TAX FACTOR	1.00378	1.00378	0.000	0.00	1.00378	1.00378	0.00000	0.00				
44 PGA FACTOR ADJUSTED FOR TAXES	0.28524	0.28524	0.000	0.00	0.284	0.33100	0.04676	-25.01				
45 PGA FACTOR ROUNDED TO NEAREST 001	0.28500	0.28500	0.000	0.00	0.284	0.33100	0.04600	-25.78				

COMPARISON OF ACTUAL VERSUS FLEX ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR ESTIMATED FOR THE PERIOD OF	CURRENT MONTH: JUNE 1985			PERIOD TO DATE		
	ACTUAL	FLEX INV ESTIMATE	DIFFERENCE AMOUNT	ACTUAL	FLEX INV ESTIMATE	DIFFERENCE AMOUNT
	%	%	%	%	%	%
COST OF GAS PURCHASED						
1 COMMODITY (Physical)	8,985	10,755	(11,009)	37,382	44,082	(7,728)
2 NO NOTICE SERVICE	3,173	3,173	0	11,355	12,527	(1,172)
3 SWING SERVICE	0	0	0	5,289	0	5,289
4 COMMODITY (Other)	2,509,295	2,450,037	5,259	780,143	1,396,177	(616,034)
5 DEMAND	154,173	213,173	(58,000)	592,945	572,080	20,865
6 OTHER	(1,519)	0	(1,519)	(16,539)	18,700	(3,228)
LESS END USE CONTRACT						
7 COMMODITY (Physical)	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	419,861	472,042	(52,181)	1,410,749	2,041,575	(630,826)
12 NET UNBILLED	775	429	348	2,082	2,070	12
13 COMPANY USE	388,658	471,613	(83,141)	1,763,465	1,816,442	(52,977)
THEM'S PURCHASED						
15 COMMODITY (Physical)	1,350,800	1,500,000	(149,200)	5,210,940	6,104,563	(893,623)
16 NO NOTICE SERVICE	450,000	450,000	0	1,885,000	1,885,000	0
17 SWING SERVICE	0	0	0	20,880	0	20,880
18 COMMODITY (Other)	1,475,741	1,338,700	137,041	4,878,328	6,143,263	(1,264,935)
19 DEMAND	4,586,980	6,112,800	(1,525,820)	16,482,390	17,298,890	(816,500)
20 OTHER	0	0	0	0	0	0
LESS END USE CONTRACT						
21 COMMODITY (Physical)	0	0	0	0	0	0
22 DEMAND	0	0	0	0	0	0
23	0	0	0	0	0	0
24 TOTAL PURCHASES	1,475,741	1,338,700	137,041	4,878,328	6,143,263	(1,264,935)
25 NET UNBILLED	2,527	1,400	1,127	4,808,886	6,143,263	(1,334,377)
26 COMPANY USE	1,348,804	1,537,300	(188,496)	5,211,055	6,138,263	(927,208)
TOTAL THEM'S SALES						
27 TOTAL THEM'S SALES	17.428 (Estimated Only)					
CENTS PER THERM						
28 COMMODITY (Physical)	11159	0.00717	0.00000	0.00717	0.00722	(0.00005)
29 NO NOTICE SERVICE	12718	0.00884	0.00000	0.00884	0.00752	0.00132
30 SWING SERVICE	13171	0.00000	0.00000	0.17232	0.00000	0.17232
31 COMMODITY (Other)	14181	0.18887	0.0104	0.18204	0.22727	(0.04523)
32 DEMAND	15181	0.03448	(0.0004)	0.03337	0.03207	0.00130
33 OTHER	16208	0.00000	0.00000	0.00000	0.00000	0.00000
34 COMMODITY (Physical)	17211	0.00000	0.00000	0.00000	0.00000	0.00000
35 DEMAND	18221	0.00000	0.00000	0.00000	0.00000	0.00000
36	19231	0.00000	0.00000	0.00000	0.00000	0.00000
37 TOTAL COST OF PURCHASES	113241	0.26451	0.30878	0.28750	0.32232	(0.03482)
38 NET UNBILLED	113251	0.00000	0.00000	0.34521	0.29571	0.04950
39 COMPANY USE	113261	0.20809	0.00003	0.27068	0.32232	(0.05164)
40 TOTAL COST OF THEM'S SOLD	113271 (EST 37)	0.31728	0.30678	0.31715	0.32232	(0.00514)
41 TRUE UP	16208	0.01715	0.00000	0.01715	0.01715	0.00000
42 TOTAL COST OF GAS	145411	0.28413	0.28983	0.28413	0.31518	(0.03105)
43 REVENUE TAX FACTOR	145421	1.00378	0.00000	1.00378	1.00378	0.00000
44 PGA FACTOR ADJUSTED FOR TAXES	145431	0.28424	0.29072	0.28424	0.31638	(0.03214)
45 PGA FACTOR BOUNDED TO NEAREST .001		0.29500	0.00449	0.29100	0.31800	(0.02700)

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 00

CURRENT MONTH: JUNE 1995

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	2,090,220	18,289	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)	(8,985)	0.00717
5 Commodity Adjustments	0	0	
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	1,350,800	9,685	0.00717
SWING SERVICE			
8 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	1,485,770	248,843	0.16977
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	37,930	6,298	0.16600
22 Commodity Adjustments Okaloosa Sales Gas & CNG USE	3,091	858	0.27895
23 MISC TENNECO PRIOR PERIOD ADJ.	(20,000)	(4,080)	0.20300
24 TOTAL COMMODITY (Other)	1,476,741	250,395	0.16987
DEMAND			
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)	(54,248)	0.03540
28 Less Demand Billed to Others	(1,285,320)	(54,801)	0.04331
29 Other Okaloosa Gas	225,000	31,500	0.14000
30 Other Reservation FGT FTS-2 Capacity	815,000	46,125	0.07500
31 Other Tennaco Supply Contract	2,433,600	12,168	0.00500
32 TOTAL DEMAND	4,588,980	158,173	0.03448
OTHER			
33 Revenue Sharing - FGT		(1,518)	
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	(1,518)	

Docket No. 900003-00
 I. Goodwin Exhibit No. _____
 Purchased Gas Adjustment (PGA)
 True-up Calculation

	APRIL 85		MARCH 86		PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST	240,879	245,037	(3,043)	-0.01608	773,004	1,412,877	639,272.6	0.4524019
2 TRANSPORTATION COST (A) line 11 - line 4 & 6)	170,281	227,000	56,024	0.24797	637,145	628,859	(8,447)	-0.013435
3 TOTAL	412,000	472,042	52,181	0.11544	1,410,749	2,041,575	630,826	0.3008899
4 FUEL REVENUES (NET OF REVENUE TAX)	(39,095)	471,813	81,914	0.17309	1,803,400	1,910,442	162,977	0.0798234
5 TRUE-UP (COLLECTED) OR REFUNDED	39,975	39,975	0	0	119,920	119,920	0	0
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	429,074	511,588	81,914	0.160118	1,883,391	2,030,368	162,977	0.0751224
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	9,813	39,540	29,733	0.751851	472,642	(5,207)	(477,849)	91.700113
8 INTEREST PROVISION-THIS PERIOD (7)	0.540	0.962	412	0.059239	18,129	21,562	0	0
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	1,304,800	1,371,217	66,351	0.048308	910,400	1,481,311	0	0
9a PGA AUDIT ADJ (Detail with 12/94)	0	0	0	0	0	0	0	0
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(39,975)	(39,975)	0	0	(119,920)	(119,920)	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)	1,281,244	1,377,740	96,496	0.070039	1,281,244	1,377,740	96,496	0.070039
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	1,304,800	1,371,217	66,351	0.048308				
13 ENDING TRUE-UP BEFORE INTEREST (12 + 7 + 5)	1,274,704	1,370,788	96,084	0.070084				
14 TOTAL (12 + 13)	2,579,570	2,742,005	162,435	0.059239				
15 AVERAGE (50% OF 14)	1,289,785	1,371,003	81,217	0.059239				
16 INTEREST RATE - FIRST DAY OF MONTH	0.00070	0.00070	0	0				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.00100	0.00100	0	0				
18 TOTAL (16 + 17)	0.12170	0.12170	0	0				
19 AVERAGE (50% OF 18)	0.00085	0.00085	0	0				
20 MONTHLY AVERAGE (19/12 Months)	0.00507	0.00507	0	0				
21 INTEREST PROVISION (15x20)	0540	0952	411.8401	0.059239				

If line 9 is a refund add to line 11
If line 5 is a collection | | subtract from line 4

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USEACTUAL FOR THE PERIOD OF:
PRESENT MONTH: JUNE 1998

APRIL 98

Through

MARCH 98

DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GHI/FUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
JUNE 98	FGT	ARIZONA	FTS-1		510,000	510,000		1,330	22,340	2,303	5.05
	FGT	STONE	FTS-1		353,320	353,320		916	15,302	1,010	5.05
	FGT	FRANKLIN	FTS-1		270,000	270,000		699	11,094	1,237	5.05
	FGT	MID-FLORIDA	FTS-1		120,000	120,000		320	5,457	577	5.05
	TENN GAS	SYS-SUPPLY	FTS-1	1,411,430		1,405,770	240,843	3,050	01,120	0,404	22.00
	VARIOUS	BOOK-OUT	FTS-1	(11,050)		(11,050)	(1,541)				(13.95)
	END-USERS	SYS. BALANCING	FTS-1	37,930		37,930	0,290				10.60
TOTAL				1,438,310	1,205,320	2,757,970	253,598	6,933	115,930	12,260	13.04

FOR THE PERIOD OF:

APRIL 95

Through

MARCH 96

	CURRENT MONTH: JUNE 1995				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
RESIDENTIAL	401,603	397,153	(4,450)	(0.01108)	1,468,476	1,827,860	359,384	0.244733
COMMERCIAL	696,882	800,926	104,044	0.14930	2,293,569	2,870,882	577,313	0.251709
COMMERCIAL LARGE VOL. 1	117,931	317,000	199,069	1.68801	489,823	954,300	464,477	0.948255
INDUSTRIAL	99,560	70,000	(29,560)	(0.29691)	262,231	216,000	(46,231)	-0.1763
TRANSPORTATION	1,099,208	986,000	(113,208)	(0.10299)	4,018,809	3,015,000	(1,003,809)	-0.24978
	0	0	0	0.00000	0	0	0	#DIV/0!
TOTAL FIRM	2,415,184	2,571,079	155,895	0.06455	8,532,908	8,884,042	351,134	0.041151
THERM SALES (INTERRUPTIBLE)		8,985						
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	#DIV/0!
INTERRUPTIBLE	35,355	140,000	104,645	2.95984	701,527	455,000	(246,527)	-0.35141
INTERRUPTIBLE TRANSPORTATION	383,788	352,500	(31,288)	(0.08152)	1,125,168	1,069,250	(55,918)	-0.0497
TOTAL INTERRUPTIBLE	419,143	492,500	73,357	0.17502	1,826,695	1,524,250	(302,445)	-0.16557
TOTAL THERM SALES	2,834,327	3,063,579	229,252	0.08088	10,359,603	10,408,292	48,689	0.0047
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF	AVG. NO. OF CUSTOMERS	PERIOD TO DATE	
RESIDENTIAL	26,090	24,800	(1,290)	(0.04944)	26,291	25,100	(1,191)	-0.04529
COMMERCIAL	2,114	2,200	86	0.04068	2,139	2,175	36	0.016989
COMMERCIAL LARGE VOL. 1	6	8	2	0.33333	6	8	2	0.263158
COMMERCIAL LARGE VOL. 2	0	0	0	0.00000	0	0	0	#DIV/0!
INDUSTRIAL	4	2	(2)	(0.50000)	3	2	(1)	-0.33333
TRANSPORTATION	9	4	(5)	(0.55556)	8	4	(4)	-0.5
TOTAL FIRM	26,223	27,014	(1,209)	(0.04284)	28,447	27,289	(1,158)	-0.0407
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF	AVG. NO. OF CUSTOMERS	PERIOD TO DATE	
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	28,227	27,019	(1,208)	(0.04280)	28,451	27,294	(1,157)	(0.04066)
THERM USE PER CUSTOMER								
RESIDENTIAL	15	16.0	1	0.04036	56	73	17	0.30378
COMMERCIAL	330	364.1	34	0.10437	1,072	1,320	248	0.23080
COMMERCIAL LARGE VOL. 1	19,655	39,625.0	19,970	1.01601	77,340	119,288	41,947	0.54237
COMMERCIAL LARGE VOL. 2	0	0	0	0.00000	0	0	0	#DIV/0!
TRANSPORTATION	122,134	246,500	124,366	1.01827	502,351	753,750	251,399	0.50044
INTERRUPTIBLE	17,678	46,667	28,989	1.63989	350,764	151,667	(199,097)	(0.56761)
LARGE INTERRUPTIBLE	0	0	0	0.08876	0	0	0	0.05230

LINE	DESCRIPTION	CURRENT MONTH		NO FLEX		PERIOD TO DATE		DIFFERENCE AMOUNT	DIFFERENCE %
		ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE		
		AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT		
COST OF GAS PURCHASED									
1	COMMODITY (Physical)	11,212	14,245	(3,033)	-21.29	27,877	33,737	-5,860	-18.88
2	NO NOTICE SERVICE	3,227	3,589	(372)	-10.34	8,432	9,404	-972	-10.34
3	SWING SERVICE	0	0	0	0	0	0	0	0.00
4	COMMODITY (Other)	210,872	481,895	(270,923)	(57)	539,748	1,151,140	-611,392	-53.11
5	DEMAND	190,137	182,219	3,818	2	474,772	258,932	215,840	83.34
6	OTHER	(12,281)	8,350	(20,631)	(247)	(15,023)	16,700	-31,723	-189.86
LESS END USE CONTRACT									
7	COMMODITY (Physical)	0	0	0		0	0	0	0.00
8	DEMAND	0	0	0		0	0	0	0.00
9	OTHER	0	0	0		0	0	0	0.00
10	Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0		0	0	0	0.00
11	TOTAL COST	11 * 2 + 3 * 4 + 5 + 6 + 10 / (7 + 8 + 9)	700,308	1301,021	(43)	890,888	1,568,533	-5,78844	-36.87
12	NET UNBALD	389,289	0	389,289		0	0	389,289	100.00
13	COMPANY USE	751	858	(107)		1,308	1,841	-533	-40.59
14	TOTAL THERM SALES	517,883	601,071	(83,188)	(15)	1,273,768	1,444,828	-171,060	-13.23
THERM PURCHASED									
15	COMMODITY (Physical)	1,543,780	1,987,581	(443,801)	(23)	3,880,140	4,804,583	-924,443	-23.41
16	NO NOTICE SERVICE	485,000	485,000	0		1,215,000	1,215,000	0	0.00
17	SWING SERVICE	0	0	0		30,860	0	30,860	100.00
18	COMMODITY (Other)	1,240,305	1,997,581	(757,276)	(37)	3,400,585	4,804,583	-1,403,998	-38.15
19	DEMAND	5,495,810	5,044,880	(450,930)	(3)	11,885,410	11,188,180	707,230	6.33
20	OTHER	0	0	0		0	0	0	0.00
LESS END USE CONTRACT									
21	COMMODITY (Physical)	0	0	0		0	0	0	0.00
22	DEMAND	0	0	0		0	0	0	0.00
23	OTHER	0	0	0		0	0	0	0.00
24	TOTAL PURCHASES	1,240,305	1,987,581	(747,276)	(37)	3,431,255	4,804,583	-1,373,328	-28.58
25	NET UNBALD	2,014	0	2,014		0	0	2,014	100.00
26	COMPANY USE	2,014	2,800	(786)		3,637	5,800	-2,163	-59.33
27	TOTAL THERM SALES	1,444,828	1,254,781	190,047	(28)	3,882,802	4,588,883	-706,081	-18.01
CENTS PER THERM									
28	COMMODITY (Physical)	11/15	0.00774	-0.00001	(0.87)	0.00317	0.00324	-0.00007	-0.87
29	NO NOTICE SERVICE	12/16	0.00774	-0.00001	(10.34)	0.00884	0.00774	0.00110	10.34
30	SWING SERVICE	13/17	0.00000	0.00000		0.17232	0.00000	0.17232	100.00
31	COMMODITY (Other)	14/18	0.17010	-0.07388	(31.84)	0.15872	0.25000	-0.09128	-58.51
32	DEMAND	15/19	0.03287	0.00118	4.82	0.03871	0.03208	0.00663	20.65
33	OTHER	16/20	0.00000	0.00000		0.00000	0.00000	0.00000	0.00
LESS END USE CONTRACT									
34	COMMODITY (Physical)	17/21	0.00000	0.00000		0.00000	0.00000	0.00000	0.00
35	DEMAND	18/22	0.00000	0.00000		0.00000	0.00000	0.00000	0.00
36	OTHER	19/23	0.00000	0.00000		0.00000	0.00000	0.00000	0.00
37	TOTAL COST OF PURCHASES	11/12/4	0.32182	0.25582	(18.5)	0.28878	0.31086	-0.02208	-7.46
38	NET UNBALD	12/25	0.00000	0.00000		0.00000	0.00000	0.00000	0.00
39	COMPANY USE	13/26	0.27289	0.30843	(21.89)	0.37287	0.29204	0.08083	27.28
40	TOTAL COST OF THERM SOLD	11/12/7	0.27840	0.35682	(27.34)	0.26852	0.31086	-0.04234	-15.74
41	TRUE UP	14/2	0.08222	0.08222	0.00	0.08222	0.08222	0.00	0.00
42	TOTAL COST OF GAS	14/0 + 41	0.25872	0.43874	(18.15)	0.33884	0.42318	-0.08434	-24.23
43	REVENUE TAX FACTOR		1.00378	1.00378	0.00	1.00378	1.00378	0.00	0.00
44	PGA FACTOR ADJUSTED FOR TAXES	(42+43)	0.26007	0.43888	(18.15)	0.34011	0.42478	-0.08467	-24.23
45	PGA FACTOR ROUNDED TO NEAREST .001		0.26000	0.44000	(18.18)	0.34000	0.42500	-0.08500	-24.29

Docket No. 70003-00
T. Goodwin Exhibit No. _____
Purchased Gas Adjustment (PGA)
True-up Calculation

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: MAY 1995

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	2,043,770	20,390	0.00717
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment	(23,980)	(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	1,568,950	250,429	0.16471
18 Commodity Other - Scheduled ITS N/A			
19 Imbalance Cashout - FGT	14,750	3,192	
20 Imbalance Cashout - Other Shippers BOOKOUT	(455,040)	(68,140)	0.14975
21 Imbalance Cashout - Transporting Customers	113,410	18,140	0.16000
22 Commodity Adjustments Okaloosa Sales Gas	0	0	#DIV/0!
23 MISC (CNG USAGE)	(1,705)	(655)	0.37110
24 TOTAL COMMODITY (Other)	1,240,305	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	(754,500)	(33,493)	0.04439
28 Less Demand Billed to Others	(1,299,730)	(50,291)	0.04331
29 Other Okaloosa Gas	232,500	32,550	0.14000
30 Other Reservation FGT Phase III	835,500	47,001	0.07490
31 Other Tennaco Supply Contract	2,433,600	12,168	0.00500
32 TOTAL DEMAND	5,495,610	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)	

Docket No. 900003-GU
I. Goodwin Exhibit No. _____
Purchased Gas Adjustment (PGA)
True-up Calculation

FOR THE PERIOD OF:

APRIL 95

Through

MARCH 96

	CURRENT MONTH: MAY 1995				PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST	198,712	500,245	301,534	0.602772	624,725	1,107,840	643,115.5	0.550680
2 TRANSPORTATION COST (A1 line 11 - line 4 & 6)	200,570	200,003	(513)	-0.00250	400,154	401,093	(64,471)	-0.160458
3 TOTAL	399,282	700,208	301,021	0.42984	990,889	1,509,533	578,645	0.308871
4 FUEL REVENUES (NET OF REVENUE TAX)	612,793	(601,071)	11,722	0.148534	1,373,100	1,444,829	71,003	0.049184
5 TRUE-UP (COLLECTED) OR REFUNDED	39,975	39,975	0	0	79,951	79,951	0	0
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	552,969	641,040	88,078	0.137397	1,453,717	1,524,780	71,003	0.0466051
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	153,681	(69,202)	(212,943)	3.593202	402,828	(44,754)	(507,582)	11.341727
8 INTEREST PROVISION - THIS PERIOD (21)	0,281	7,151	870	0.121034	11,509	14,610	0	0
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	1,184,879	1,403,303	278,424	0.190271	910,400	1,481,311		0
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	(79,951)	(79,951)	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)	1,304,866	1,371,217	66,351	0.040388	1,304,866	1,371,217	66,351	0.0403883
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	1,184,879	1,403,303	278,424	0.190271				
13 ENDING TRUE-UP BEFORE INTEREST (12 + 7.5)	1,298,585	1,384,068	85,481	0.048004				
14 TOTAL (12 + 13)	2,483,464	2,827,369	343,905	0.121034				
15 AVERAGE (50% OF 14)	1,241,732	1,413,685	171,953	0.121034				
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)	0281	7151	689,7931	0.121034				

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 SYSTEM SUPPLY

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

FOR THE PERIOD OF: APRIL 95 Through MARCH 98

MONTH: MAY 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 (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	2.16	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

Docket No. 20000-00
 T. Goodwin Exhibit No.
 Purchased Gas Adjustment (PGA)
 True-up Calculation

FOR THE PERIOD OF:

APRIL 95

Through

MARCH 96

CURRENT MONTH: MAY 1995

PERIOD TO DATE

	CURRENT MONTH: MAY 1995		DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
RESIDENTIAL	411,800	529,557	117,757	0.28596	1,066,873	1,430,707	363,834	0.341028
COMMERCIAL	705,960	879,224	173,264	0.24543	1,598,687	2,069,956	473,269	0.296407
COMMERCIAL LARGE VOL. 1	135,015	322,000	186,985	1.38492	371,892	637,300	265,408	0.71367
INDUSTRIAL	100,647	74,000	(26,647)	(0.26476)	162,671	146,000	(16,671)	-0.10248
TRANSPORTATION	1,912,418	1,010,000	(902,418)	(0.47187)	2,919,601	2,029,000	(890,601)	-0.30504
	0	0	0	0.00000	0	0	0	#DIV/0!
TOTAL FIRM	3,265,840	2,814,781	(451,059)	(0.13811)	6,117,724	6,312,963	195,239	0.031914
THERM SALES (INTERRUPTIBLE)								
SMALL INTERRUPTIBLE	0	0	0	0.00000	0	0	0	#DIV/0!
INTERRUPTIBLE	91,187	160,000	68,813	0.75464	666,172	315,000	(351,172)	-0.52715
INTERRUPTIBLE TRANSPORTATION	365,466	364,250	(1,216)	(0.00333)	741,380	716,750	(24,630)	-0.03322
TOTAL INTERRUPTIBLE	456,653	524,250	67,597	0.14803	1,407,552	1,031,750	(375,802)	-0.26699
TOTAL THERM SALES	3,722,493	3,339,031	(383,462)	(0.10301)	7,525,276	7,344,713	(180,563)	-0.02399
NUMBER OF CUSTOMERS (FIRM)								
					AVG. NO. OF	AVG. NO. OF	CUSTOMERS PERIOD TO DATE	
RESIDENTIAL	26,272	25,000	(1,272)	(0.04842)	26,391	25,250	(1,141)	-0.04323
COMMERCIAL	2,147	2,175	28	0.01304	2,151	2,163	12	0.005346
COMMERCIAL LARGE VOL. 1	8	8	2	0.33333	7	8	2	0.230769
COMMERCIAL LARGE VOL. 2	0	0	0	0.00000	0	0	0	#DIV/0!
INDUSTRIAL	3	2	(1)	(0.33333)	3	2	(1)	-0.2
TRANSPORTATION	9	4	(5)	(0.55556)	8	4	(4)	-0.46667
TOTAL FIRM	28,437	27,189	(1,248)	(0.04389)	28,559	27,427	(1,132)	-0.03964
NUMBER OF CUSTOMERS (INTERRUPTIBLE)								
					AVG. NO. OF	AVG. NO. OF	CUSTOMERS PERIOD TO DATE	
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	28,441	27,194	(1,247)	(0.04385)	28,563	27,432	(1,131)	(0.03960)
THERM USE PER CUSTOMER								
RESIDENTIAL	16	21.2	6	0.35139	40	57	16	0.40163
COMMERCIAL	329	404.2	75	0.22940	742	957	215	0.28951
COMMERCIAL LARGE VOL. 1	22,503	40,250.0	17,748	0.78869	57,214	79,663	22,448	0.39236
COMMERCIAL LARGE VOL. 2	0	0	0	0.00000	0	0	0	#DIV/0!
TRANSPORTATION	212,491	252,500	40,009	0.18829	389,280	507,250	117,970	0.30305
INTERRUPTIBLE	45,594	53,333	7,740	0.16976	333,086	105,000	(228,086)	(0.68477)
LARGE INTERRUPTIBLE	0	0	0	0.00334	0	0	0	0.03436

ACTUAL FOR THE PERIOD OF:

APRIL 93

through

MARCH 98

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
LOCAL												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED	1.033	1.0347										
- AVERAGE BTU CONTENT												
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	1.017	1.017										
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.98	14.98										
PRESSURE CORRECTION FACTOR (a/b) psia	14.73	14.73										
3 BILLING FACTOR												
BTU CONTENT * PRESSURE CORRECTION FACTOR	1.0170	1.0170	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
PANAMA CITY												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED	1.033	1.0347										
- AVERAGE BTU CONTENT												
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	1.0244	1.0244										
b. DELIVERY PRESSURE OF GAS PURCHASED psia	15.09	15.09										
PRESSURE CORRECTION FACTOR (a/b) psia	14.73	14.73										
3 BILLING FACTOR												
BTU CONTENT * PRESSURE CORRECTION FACTOR	1.0244	1.0244	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Docket No. 980003-00
 T. Goodwin Exhibit No. _____
 Purchased Gas Adjustment (PGA)
 True-up Calculation

COMPANY: WEST FLORIDA NATURAL GAS CO.	SUMMARY MONTH: APRIL 85		THROUGH APRIL 1985		MARCH 86		PERIOD TO DATE	
	CUMULATIVE OF ACTUAL VERSUS ORIGINAL ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR ESTIMATED FOR THE PERIOD OF:		APRIL 1985		MARCH 86		PERIOD TO DATE	
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Physical)	18,485	18,092	(3,927)	(13.76)	18,485	18,092	(3,927)	(13.76)
2 NO NOTICE SERVICE	5,205	5,205	0	0.00	5,205	5,205	0	0.00
3 SWING SERVICE	5,283	5,283	0	0.00	5,283	5,283	0	0.00
4 COMMODITY (Other)	228,778	858,245	(629,467)	(150.13)	228,778	858,245	(629,467)	(150.13)
5 DEMAND (as Includes E1 Lines 9 & 6)	239,835	81,902	157,933	35.03	239,835	81,902	157,933	35.03
6 OTHER	(2,782)	8,360	(11,142)	(132.08)	(2,782)	8,360	(11,142)	(132.08)
LESS END USE CONTRAST								
7 COMMODITY (Physical)	0	0	0	0.00	0	0	0	0.00
8 DEMAND	0	0	0	0.00	0	0	0	0.00
9	0	0	0	0.00	0	0	0	0.00
10 Second Price Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00
11 TOTAL COST	591,801	869,225	(277,424)	(31.84)	591,801	869,225	(277,424)	(31.84)
12 NET UNBALLED	557	792	(226)	(28.88)	557	792	(226)	(28.88)
13 COMPANY USE	850,773	843,758	7,015	2.02	850,773	843,758	7,015	2.02
14 TOTAL THERM SALES (Net of Revenue Tax)	2,298,350	2,836,882	(538,532)	(112.82)	2,298,350	2,836,882	(538,532)	(112.82)
THERMS PURCHASED								
15 COMMODITY (Physical)	750,000	750,000	0	0.00	750,000	750,000	0	0.00
16 NO NOTICE SERVICE	30,880	30,880	0	0.00	30,880	30,880	0	0.00
17 SWING SERVICE	2,180,270	2,836,882	(656,612)	(18.08)	2,180,270	2,836,882	(656,612)	(18.08)
18 COMMODITY (Other)	8,389,800	5,541,300	2,848,500	15.48	8,389,800	5,541,300	2,848,500	15.48
19 DEMAND	0	0	0	0.00	0	0	0	0.00
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END USE CONTRAST								
21 COMMODITY (Physical)	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	2,190,850	2,836,882	(646,032)	(15.91)	2,190,850	2,836,882	(646,032)	(15.91)
25 NET UNBALLED	1,483	2,800	(1,317)	(48.88)	1,483	2,800	(1,317)	(48.88)
26 COMPANY USE	2,418,193	2,634,182	(215,989)	(8.20)	2,418,193	2,634,182	(215,989)	(8.20)
27 TOTAL THERM SALES (Net of Revenue Tax)	0,007,117	0,007,117	0	0.00	0,007,117	0,007,117	0	0.00
CENTS PER THERM								
28 COMMODITY (Physical)	0.00884	0.00884	0	0.00	0.00884	0.00884	0	0.00
29 NO NOTICE SERVICE	0.1722	0.00000	0.1722	0.00	0.1722	0.00000	0.1722	0.00
30 SWING SERVICE	0.15218	0.25000	(0.09782)	(38.12)	0.15218	0.25000	(0.09782)	(38.12)
31 COMMODITY (Other)	0.03728	0.03188	0.00540	18.81	0.03728	0.03188	0.00540	18.81
32 DEMAND	0.00000	0.00000	0	0.00	0.00000	0.00000	0	0.00
33 OTHER	0.00000	0.00000	0	0.00	0.00000	0.00000	0	0.00
34 COMMODITY (Physical)	0.00000	0.00000	0	0.00	0.00000	0.00000	0	0.00
35 DEMAND	0.00000	0.00000	0	0.00	0.00000	0.00000	0	0.00
36	0.00000	0.00000	0	0.00	0.00000	0.00000	0	0.00
37 TOTAL COST OF PURCHASES	0.27002	0.32983	(0.05981)	(18.08)	0.27002	0.32983	(0.05981)	(18.08)
38 NET UNBALLED	0.00000	0.00000	0	0.00	0.00000	0.00000	0	0.00
39 COMPANY USE	0.37307	0.27984	0.09323	33.41	0.37307	0.27984	0.09323	33.41
40 TOTAL COST OF THERMS SOLD	0.24485	0.32983	(0.08498)	(25.78)	0.24485	0.32983	(0.08498)	(25.78)
41 TRUE-UP	0.01715	(0.01715)	0.00000	0.00	0.01715	(0.01715)	0.00000	0.00
42 TOTAL COST OF GAS	0.22310	0.31268	(0.08958)	(27.20)	0.22310	0.31268	(0.08958)	(27.20)
43 REVENUE TAX FACTOR	1.00318	1.00318	0	0.00	1.00318	1.00318	0	0.00
44 PGA FACTOR ADJUSTED FOR TAXES	0.21835	0.31385	(0.09550)	(27.20)	0.21835	0.31385	(0.09550)	(27.20)
45 PGA FACTOR ROUNDED TO NEAREST .001	0.22800	0.314	(0.088)	(27.38)	0.22800	0.31400	(0.088)	(27.38)

CURRENT MONTH	APRIL 85		MARCH 85		PLAID TO DATE		DIFFERENCE AMOUNT	%
	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE		
COST OF GAS PURCHASED								
1 COMMODITY (Physical)	18,485	18,082	18,485	18,082	18,485	18,082	-3827	-13.76
2 NO NOTICE SERVICE	5,205	5,805	5,205	5,805	5,205	5,805	-600	-10.34
3 SWING SERVICE	5,282	5,282	5,282	5,282	5,282	5,282	0	0.00
4 COMMODITY (Other)	328,776	858,245	328,776	858,245	328,776	858,245	-325,469	-50.13
5 DEMAND	238,835	178,733	238,835	178,733	238,835	178,733	60,102	33.63
6 OTHER	12,782	8,350	12,782	8,350	12,782	8,350	4,432	53.12
SEE END USE CONTRACT								
7 COMMODITY (Physical)	0	0	0	0	0	0	0	0.00
8 DEMAND	0	0	0	0	0	0	0	0.00
9	0	0	0	0	0	0	0	0.00
10 Season Prior March Purchase Ag. (OPTIONAL)	0	0	0	0	0	0	0	0.00
11 TOTAL COST	591,801	869,225	591,801	869,225	591,801	869,225	-277,424	-31.84
12 NET UNBILLED	0	0	0	0	0	0	0	0.00
13 COMPANY USE	557	782	557	782	557	782	-228	-28.88
14 TOTAL THERM SALES	850,773	842,756	850,773	842,756	850,773	842,756	782	0.00
THERM PURCHASES								
15 COMMODITY (Physical)	2,298,350	2,836,882	2,298,350	2,836,882	2,298,350	2,836,882	-538,532	-18.98
16 NO NOTICE SERVICE	750,000	750,000	750,000	750,000	750,000	750,000	0	0.00
17 SWING SERVICE	30,880	0	30,880	0	30,880	0	30,880	0.00
18 COMMODITY (Other)	2,180,280	2,936,882	2,180,280	2,936,882	2,180,280	2,936,882	-756,602	-18.08
19 DEMAND	8,388,800	5,541,300	8,388,800	5,541,300	8,388,800	5,541,300	2,847,500	55.00
20 OTHER	0	0	0	0	0	0	0	0.00
SEE END USE CONTRACT								
21 COMMODITY (Physical)	0	0	0	0	0	0	0	0.00
22 DEMAND	0	0	0	0	0	0	0	0.00
23	0	0	0	0	0	0	0	0.00
24 TOTAL PURCHASES	2,180,950	2,836,882	2,180,950	2,836,882	2,180,950	2,836,882	-655,932	-23.13
25 NET UNBILLED	0	0	0	0	0	0	0	0.00
26 COMPANY USE	1,483	2,800	1,483	2,800	1,483	2,800	-1,317	-46.58
27 TOTAL THERM SALES	2,418,183	2,974,182	2,418,183	2,974,182	2,418,183	2,974,182	-555,999	-18.70
CENTS PER THERM								
28 COMMODITY (Physical)	0.00212	0.00224	0.00212	0.00224	0.00212	0.00224	-0.00012	-5.36
29 NO NOTICE SERVICE	0.00884	0.00774	0.00884	0.00774	0.00884	0.00774	0.00110	14.21
30 SWING SERVICE	0.17232	0.00000	0.17232	0.00000	0.17232	0.00000	0.17232	0.00
31 COMMODITY (Other)	0.15218	0.25000	0.15218	0.25000	0.15218	0.25000	-0.09782	-64.71
32 DEMAND	0.03728	0.03188	0.03728	0.03188	0.03728	0.03188	0.00540	16.94
33 OTHER	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00
SEE END USE CONTRACT								
34 COMMODITY (Physical)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00
35 DEMAND	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00
36	0.27002	0.32882	0.27002	0.32882	0.27002	0.32882	-0.05880	-21.36
37 TOTAL COST OF PURCHASES	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00
38 NET UNBILLED	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00
39 COMPANY USE	0.37307	0.27884	0.37307	0.27884	0.37307	0.27884	0.09423	33.81
40 TOTAL COST OF THERM SOLD	0.24485	0.32882	0.24485	0.32882	0.24485	0.32882	-0.08397	-25.54
41 TRUE UP	0.08232	0.08232	0.08232	0.08232	0.08232	0.08232	0.00000	0.00
42 TOTAL COST OF GAS	0.32887	0.41185	0.32887	0.41185	0.32887	0.41185	-0.08298	-20.15
43 REVENUE TAX FACTOR	1.00378	1.00378	1.00378	1.00378	1.00378	1.00378	0.00000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES	0.32820	0.41350	0.32820	0.41350	0.32820	0.41350	-0.08530	-20.63
45 PGA FACTOR ROUNDED TO NEAREST 001	0.32800	0.41300	0.32800	0.41300	0.32800	0.41300	-0.08500	-20.58

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 98
CURRENT MONTH: APRIL 1995

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	3,609,830	25,892	0.00717
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment	(28,570)	(205)	0.00717
4 Commodity Adjustments (Billed to End-Users)	(1,284,910)	(9,213)	0.00717
5 Commodity Adjustments	0	0	
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	2,296,350	16,465	0.00717
SWING SERVICE			
9 Swing Service - Scheduled	30,660	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	30,660	5,283	0.17232
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS	2,335,820	358,708	0.15272
18 Commodity Other - Scheduled ITS N/A			
19 Imbalance Cashout - FGT	0	0	
20 Imbalance Cashout - Other Shippers BOOKOUT	(210,030)	(33,053)	0.15737
21 Imbalance Cashout - Transporting Customers	34,770	5,181	0.14900
22 Commodity Adjustments Okaloosa Sales Gas	1,490	524	0.35200
23 MISC (CNG USAGE)	(1,500)	(582)	0.37277
24 TOTAL COMMODITY (Other)	2,160,290	328,778	0.15218
DEMAND			
25 Demand (Pipeline) Entitlement	4,144,200	170,485	0.04331
26 Less Relinquished to End Users			
27 Less Relinquished Off 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 Reservation FGT Phase III	1,020,000	77,112	0.07560
31 Other Tenneco Supply Contract	2,433,600	12,188	0.00500
32 TOTAL DEMAND	6,399,800	238,835	0.03729
OTHER			
33 Revenue Sharing - FGT		(2,783)	
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	(2,783)	

Docket No. 900003-00
 T. Goodwin Exhibit No. _____
 Purchased Gas Adjustment (PGA)
 True-up Calculation

APRIL 95 Through MARCH 96

FOR THE PERIOD OF:

	CURRENT MONTH: APRIL 1995		PERIOD TO DATE	
	ACTUAL	DIFFERENCE	ORIGINAL ESTIMATE	DIFFERENCE
	AMOUNT	%	AMOUNT	%
TRUE-UP CALCULATION				
1 PURCHASED GAS COST	326,013		607,595	0.51100
2 TRANSPORTATION COST (A1 line 11 - line 4 & 6)	205,508		201,030	-0.31721
3 TOTAL	531,521		808,625	0.31392
4 FUEL REVENUES	-50,775		843,758	-0.02017
5 (NET OF REVENUE TAX)				
6 TRUE-UP (COLLECTED) OR REFUNDED	39,975	0	39,975	0
7 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 6)	900,748		883,733	-0.01925
8 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 7)	309,147		14,508	-20.3083
9 INTEREST PROVISION-THIS PERIOD (21)	5,308		7,459	0.288437
10 BEGINNING OF PERIOD TRUE-UP AND INTEREST	910,400		1,481,311	0.305409
11 FLEX RATE REFUND (Detail with 12/94) (REVERSE OF LINE 5)	0	0	0	0
12 TOTAL ESTIMATED/ACTUAL TRUE-UP (7 + 8 + 9 + 10 + 10a)	1,184,879		1,483,303	0.190271
INTEREST PROVISION				
13 BEGINNING TRUE-UP AND INTEREST PROVISION (8)	910,400		1,481,311	0.385409
14 ENDING TRUE-UP BEFORE INTEREST (12 + 7-5)	1,179,571		1,455,844	0.189768
15 TOTAL (12 + 13)	2,089,971		2,937,155	0.288437
16 AVERAGE (50% OF 14)	1,044,986		1,468,578	0.288437
17 INTEREST RATE - FIRST DAY OF MONTH	0.00120		0.00120	0
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.00070		0.00070	0
19 TOTAL (10 + 17)	0.12190		0.12190	0
20 AVERAGE (50% OF 10)	0.00095		0.00095	0
21 MONTHLY AVERAGE (19/12 Months)	0.00500		0.00508	0
22 INTEREST PROVISION (15x20)	6308		7469	0.288437

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

TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE										MARCH 86		TOTAL	
ACTUAL FOR THE PERIOD OF: PRESENT MONTH: APRIL 1995										THROUGH		CENTS PER THERM	
DATE	PURCHASED FROM	PURCHASED FOR	SCII TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST			DEMAND COST	OTHER CHARGES ACA/IR/FUEL	TOTAL	
							THIRD PARTY	PIPELINE					
APRIL 85	FGT	ARIZONA	FIS-1		549,000	549,000		1,422	23,777	2,514	5.05		
	FGT	STONE	FIS-1		360,000	360,000		832	15,592	1,049	5.05		
	FGT	FRANKLIN	FIS-1		270,000	270,000		889	11,004	1,237	5.05		
	FGT	MID-FLORIDA	FIS-1		120,000	120,000		326	6,457	677	5.05		
	TENN GAS	SYS-SUPPLY	FIS-1	2,308,641		2,308,280	350,497	5,874	99,896	10,564	20.24		
	FRANKLIN	BALANCING	CASHOUT	20,090		20,810	3,071		870	82	20.33		
	END-USERS	BALANCING	CASHOUT	14,180		14,100	2,110				14.90		
	VARIOUS	BALANCING	BOOKOUT	(210,003)		(210,003)	(33,053)				15.74		
TOTAL						3,496,047	322,825	8,400	157,286	16,833	14.20		

FOR THE PERIOD OF:

APRIL 95

Through

MARCH 98

	CURRENT MONTH: APRIL 1995				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
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	1,019,000	11,817	0.01173	1,007,183	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
THERM SALES (INTERRUPTIBLE)								
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
NUMBER OF CUSTOMERS (FIRM)								
					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
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
NUMBER OF CUSTOMERS (INTERRUPTIBLE)								
					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
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)
THERM USE PER CUSTOMER								
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

