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November 18, 1997

IN REPLY REFER TO

Tampa

VIA FEDERAL EXPRESS

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

Re: Docket No. 970003-GU -- Purchased Gas Adjustment (PGA)
Petition for Approval of Final True-Up Amounts.

Dear Ms. Bayo:

Enclosed for filing in the above docket on behalf of Tampa Electric Company d/b/a Peoples Gas System ("Peoples"), please find an original and 15 copies of each of the following:

- Peoples' Petition for Approval of its PGA True-Up Amounts for the Period April 1, 1996 through March 31, 1997; 11871-97
- Direct Testimony of W. Edward Elliott (including diskette containing testimony in WP5.2); and

ACK -- Composite Exhibit EE-1 (original unredacted, but still subject to confidentiality; earlier granted, and copies redacted).

AFA

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

CMU

STG Thank you for your assistance.

ETI

1

3/10/8

DMN
Enclosures

cc: Mr. James B. Caldwell
Mr. W. Edward Elliott
All Parties of Record

Sincerely,

David M. Nicholson
DAVID M. NICHOLSON

RECEIVED & FILED

EPSC-BUREAU OF RECORDS

ORIGINAL

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

Docket No. 970003-GU
Submitted for Filing:
11-19-97

DIRECT TESTIMONY OF W. EDWARD ELLIOTT
On Behalf of Tampa Electric Company d/b/a
Peoples Gas System

DOCUMENT NUMBER-DATE
11872 NOV 19 97
FPSC-RECORDS/REPORTING

1 Q. Please state your name and business address.

2 A. My name is W. Edward Elliott. My business address
3 is 702 N. Franklin Street, Tampa, Florida 33602.

4 Q. By whom are you employed and in what capacity?

5 A. I am Manager of Gas Accounting for Tampa Electric
6 Company d/b/a Peoples Gas System ("Peoples").

7 Q. Please summarize your educational background and
8 professional qualifications.

9 A. I graduated from the University of South Florida in
10 1972 with the degree of Bachelor of Arts in
11 Accounting. I have over 9 years of experience in
12 the utility field.

13 Q. What are your primary responsibilities in your
14 present position with Peoples?

15 A. As Manager of Gas Accounting, I am responsible for
16 recording the Company's cost of gas.

17 Q. Have you previously testified in regulatory
18 proceedings?

19 A. No.

20 Q. Have you prepared or caused to be prepared certain
21 schedules for use in this proceeding?

22 A. Yes. As Composite Exhibit EE-1, I prepared the
23 following schedules with respect to the final true-
24 up for the period April 1996 through March
25 1997:

1 A-1 -- Comparison of actual versus original
2 estimate of the purchased gas adjustment cost
3 recovery factor;
4 A-1 Supporting Detail -- Purchased gas
5 adjustment cost recovery clause calculation;
6 A-2 -- Calculation of true-up and interest
7 provision;
8 A-3 -- Transportation purchases - system
9 supply and end use;
10 A-4 -- Transportation system supply;
11 A-5 -- Therm sales and customer data;
12 A-6 -- Conversion factor calculation; and
13 A-7 -- Final fuel over/(under) recovery.
14 The referenced schedules comprising
15 Composite Exhibit EE-1 include data for Peoples'
16 entire system, except systems under the former West
17 Florida Natural Gas Co.
18 Q. Were these schedules prepared under your direction
19 and supervision?
20 A. Yes.
21 Q. What was Peoples' cost of gas to be recovered
22 through the PGA clause for the period April 1996
23 through March 1997?
24 A. As shown on Schedule A-7, p. 8 of 85 in EE-1, the
25 cost of gas purchased, adjusted for company use,

1 was \$113,272,914.

2 Q. What was the amount of gas revenue collected for
3 the period April 1996 through March 1997?

4 A. The amount of gas revenue collected to cover the
5 cost of gas was \$110,591,182.

6 Q. What was the final true-up amount for the period
7 April 1996 through March 1997?

8 A. The final true-up amount for the period, including
9 interest and including adjustments of \$544,582 for
10 April 1996, \$29,578 for May 1996, \$109,893 for July
11 1996, and \$15,512 for February 1997, is an
12 underrecovery of \$1,908,392.

13 Q. Is this amount net of the estimated true-up for the
14 period April 1996 through March 1997, which is
15 included in the April 1997 through March 1998 PGA
16 factor calculation?

17 A. No. The final true-up net of the estimated true-up
18 for the period April 1996 through March 1997 is an
19 underrecovery of \$3,808,090.

20 Q. Is this the final underrecovery amount to be
21 included in the April 1998 through March 1999
22 projection?

23 A. Yes.

24 Q. Does this conclude your testimony?

25 A. Yes.

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF:

APRIL 96 through MARCH 97

Page 1 of 3

COST OF GAS PURCHASED	CURRENT MONTH: MARCH 97				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
1 COMMODITY (Pipeline)	\$275,722	\$216,488	(\$59,234)	(27.36)	\$3,351,449	\$3,148,983	(\$202,466)	(6.43)
2 NO NOTICE SERVICE	\$51,522	\$42,718	(\$8,804)	(20.81)	\$513,914	\$505,110	(\$8,804)	(1.74)
3 SWING SERVICE	\$1,177,684	\$1,978,167	\$800,483	40.47	\$21,903,197	\$22,432,728	\$529,528	2.36
4 COMMODITY (Other)	\$4,891,886	\$4,308,303	(\$583,583)	(13.54)	\$80,275,081	\$54,084,624	(\$26,190,457)	(11.45)
5 DEMAND	\$3,682,507	\$3,223,108	(\$459,399)	(14.25)	\$34,100,152	\$33,164,468	(\$935,686)	(2.82)
6 OTHER	\$98,336	\$100,000	\$1,664	0.00	\$1,152,189	\$1,163,183	\$10,994	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	\$85,239	\$77,771	(\$7,468)	(9.60)	\$1,004,592	\$995,055	(\$9,537)	(0.96)
8 DEMAND	\$680,130	\$590,631	(\$89,499)	(15.15)	\$6,912,714	\$6,819,454	(\$93,260)	(1.37)
9 OTHER	\$0	\$0	\$0	0.00	\$0	\$0	\$0	0.00
10								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$9,412,099	\$9,200,382	(\$211,717)	(2.30)	\$113,378,678	\$108,684,582	(\$4,694,096)	(6.27)
12 NET UNBILLED	(\$1,041,715)	\$0	\$1,041,715	0.00	(\$748,267)	(\$1,098,469)	(\$350,202)	0.00
13 COMPANY USE	\$7,512	\$0	(\$7,512)	0.00	\$105,762	\$77,758	(\$28,004)	0.00
14 TOTAL THERM SALES	\$8,039,419	\$9,200,382	\$1,160,963	12.62	\$112,109,167	\$111,665,865	(\$443,302)	(0.40)

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

ESTIMATED FOR THE PERIOD OF:

APRIL 96 through MARCH 97

Page 2 of 3

THERMS PURCHASED	CURRENT MONTH: MARCH 97				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)	40,669,834	35,796,936	(4,872,898)	(13.61)	484,703,997	448,094,067	(16,609,930)	(3.71)
16 NO NOTICE SERVICE (Billing Determinants Only)	8,200,000	8,200,000	0	0.00	73,000,000	73,000,000	0	0.00
17 SWING SERVICE (Commodity)	8,034,520	9,525,990	3,491,470	38.65	70,543,280	76,688,210	6,144,930	8.01
18 COMMODITY (Other) (Commodity)	20,325,656	15,428,120	(4,897,536)	(31.74)	250,255,544	241,228,135	(9,029,409)	(3.74)
19 DEMAND (Billing Determinants Only)	57,683,858	64,265,505	6,581,647	10.24	699,583,656	688,818,861	(10,764,795)	(1.58)
20 OTHER	0	0	0	0.00	215,640	215,640	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	12,498,380	12,364,273	(134,087)	(1.08)	143,355,081	142,892,214	(462,867)	(0.32)
22 DEMAND	14,749,270	14,615,183	(134,087)	(0.92)	169,857,731	178,098,152	8,240,421	3.54
23 OTHER	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (17+18-23)	26,380,176	24,954,110	(1,406,066)	(5.63)	320,798,824	317,914,345	(2,884,479)	(0.91)
25 NET UNBILLED	(3,153,074)	0	3,153,074	0.00	(1,681,154)	(1,793,621)	(112,467)	0.00
26 COMPANY USE	20,299	0	(20,299)	0.00	301,498	222,051	(79,447)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	24,514,741	24,954,110	439,369	1.78	318,660,022	319,311,580	651,558	0.20

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

ESTIMATED FOR THE PERIOD OF:

APRIL 98 through MARCH 99

Page 3 of 3

CENTS PER THERM	CURRENT MONTH: MARCH 97				PERIOD TO DATE				
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE		
		DOWN EST.	AMOUNT	%			AMOUNT	%	
28 COMMODITY (Pipeline) (1/15)	0.00678	0.00605	(0.00073)	(12.10)	0.00721	0.00703	(0.00018)	(2.63)	
29 NO NOTICE SERVICE (2/16)	0.00831	0.00889	(0.00147)	(20.81)	0.00704	0.00882	(0.00012)	(1.74)	
30 SWING SERVICE (3/17)	0.18518	0.20768	0.01250	6.02	0.31049	0.29252	(0.01797)	(6.14)	
31 COMMODITY (Other) (4/18)	0.24067	0.27925	0.03858	13.82	0.24085	0.22421	(0.01665)	(7.42)	
32 DEMAND (5/19)	0.08384	0.05015	(0.01369)	(27.29)	0.04874	0.04815	(0.00060)	(1.24)	
33 OTHER (6/20)	0.00000	0.00000	0.00000	0.00	5.34311	0.00000	0.00000	0.00	
LESS END-USE CONTRACT									
34 COMMODITY (Pipeline) (7/21)	0.00682	0.00629	(0.00053)	(8.43)	0.00701	0.00698	(0.00004)	(0.63)	
35 DEMAND (8/22)	0.04611	0.04041	(0.00570)	(14.11)	0.04070	0.03873	(0.00197)	(5.09)	
36 OTHER (9/23)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00	
37 TOTAL COST OF PURCHASES (11/24)	0.35708	0.36880	0.01183	3.18	0.35343	0.33550	(0.01785)	(5.32)	
38 NET UNBILLED (12/25)	0.33038	0.00000	(0.33038)	0.00	0.44509	0.00000	(0.44509)	0.00	
39 COMPANY USE (13/26)	0.37007	0.00000	(0.37007)	0.00	0.35079	0.00000	(0.35079)	0.00	
40 TOTAL COST OF THERMS SOLD (11/27)	0.38394	0.36889	(0.01524)	(4.13)	0.35580	0.33411	(0.02169)	(6.49)	
41 TRUE-UP (E-4)	0.00459	0.00459	0.00000	0.00	0.00459	0.00459	0.00000	0.00	
42 TOTAL COST OF GAS (40+41)	0.38853	0.37328	(0.01524)	(4.08)	0.36039	0.33870	(0.02169)	(6.40)	
43 REVENUE TAX FACTOR	1.00378	1.00378	0.00000	0.00	1.00378	1.00378	0.00000	0.00	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.38999	0.37489	(0.01530)	(4.08)	0.36174	0.33897	(0.02177)	(6.40)	
45 PGA FACTOR ROUNDED TO NEAREST .001	38.999	37.489	(1.53018)	(4.08)	36.174	33.897	(2.17717)	(6.40)	

PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
SCHEDULE A-1 SUPPORTING DETAILESTIMATED FOR THE PERIOD OF: APRIL '96 through MARCH '97
CURRENT MONTH: MARCH 1997

COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 8
1 Commodity Pipeline (FGT)	34,424,740	\$230,725	\$0.00670
2 Commodity Pipeline (SNG/ISO GA)	5,351,408	\$40,161	\$0.00750
3 Cashouts-Peoples' Transportation Customers	1,161,068	\$7,902	\$0.00681
4 Cashouts-Supplier Aggregation (Test) Program	11,958	\$75	\$0.00629
5 Commodity Pipeline (SNG/ISO GA)-Prior Month Adjustment	(21,916)	(\$1,385)	\$0.06321
6 Commodity Pipeline-Current Month Adj. With 3rd Party Supplier	(257,422)	(\$1,756)	\$0.00682
7			
8 TOTAL COMMODITY (Pipeline)	40,669,834	\$275,722	\$0.00678
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
9 Swing Service-Demand-3rd Party Suppliers		\$80,233	\$0.00000
10 Swing Service-Commodity-3rd Party Suppliers	6,034,500	\$1,097,445	\$0.18186
11 Swing Service-Commodity-3rd Party Suppliers-Feb. '97 Accrual Adj.	20	\$8	\$0.28700
12			
13			
14			
15			
16 TOTAL SWING SERVICE	6,034,520	\$1,177,684	\$0.19518
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
17 Purchases from 3rd Party Suppliers	18,958,071	\$4,972,309	\$0.26228
18 City of Sunrise	24,104	\$14,560	\$0.60486
19 Cashouts-Peoples' Transportation Customers	1,196,597	\$204,062	\$0.17054
20 Cashouts-Supplier Aggregation (Test) Program	12,324	\$2,620	\$0.21263
21 Purchases from 3rd Party Suppliers-Prior Month Adj.	35,130	(\$325,526)	(\$9.26631)
22 Commodity-3rd Party Suppliers-Feb. '97 Accrual Adj.	0	\$2,970	\$0.00000
23 Imbalance Cashout-(FGT)-Aug. '96	99,430	\$20,681	\$0.20800
24			
25			
26 TOTAL COMMODITY (Other)	20,325,656	\$4,891,696	\$0.24067
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
27 Demand (FGT)	85,311,070	\$4,408,108	\$0.05167
28 Demand (SNG/ISO GA)	9,491,436	\$416,240	\$0.04385
29 Temporary Acquisition Reservation Charge-(FGT)	2,319,730	\$114,868	\$0.04952
30 Temporary Relinquishment Credit-(FGT)	(43,640,850)	(\$1,378,332)	\$0.03158
31 Volumetric Relinquishment Credit-(FGT)	(392,270)	(\$18,224)	\$0.04136
32 Cashouts-Peoples' Transportation Customers	1,161,068	\$57,057	\$0.04914
33 Capacity Discount-Transp. Customer	3,819,178	\$97,595	\$0.02555
34 Demand-Current Month Adj. With 3rd Party Supplier	(257,422)	(\$12,750)	\$0.04953
35 Demand (SNG/ISO GA)-Prior Month Adjustment	(128,180)	(\$4,054)	\$0.03162
36			
37 TOTAL DEMAND	57,683,658	\$3,682,507	\$0.06384
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
38 Revenue Sharing-FGT	0	\$0	\$0.00000
39 Administrative Costs	0	\$70,525	\$0.00000
40 Legal Fees	0	\$27,811	\$0.00000
41			
42			
43			
44			
45 TOTAL OTHER	0	\$98,336	\$0.00000

	CURRENT MONTHS		PERIOD TO DATE	
	MARCH 87		ESTIMATE	
	ACTUAL	DIFFERENCE	ACTUAL	DIFFERENCE
	AMOUNT	%	AMOUNT	%
TRUE UP CALCULATION				
1 PURCHASED GAS COST (A-1, LINES 3+4 & 13)	\$4,081,658	\$24,602	\$42,072,516	(\$5,832,825)
2 TRANSPORTATION COST (A-1, LINES 1+2+5+6+7+8)	3,342,719	(428,867)	\$31,200,268	(1,833,185)
3 TOTAL	8,404,547	(204,265)	\$113,272,814	(8,066,090)
4 FUEL REVENUES	8,838,419	1,160,863	\$112,109,187	(443,302)
(NET OF REVENUE TAX)			\$111,865,865	
5 TRUE-UP REFUND(COLLECTION)	(128,489)	(3)	(\$1,517,868)	(3)
6 FUEL REVENUE APPLICABLE TO PERIOD *	7,912,823	1,160,860	\$110,348,017	(443,305)
(LINE 4 (+ or -) LINE 5)				
7 TRUE-UP PROVISION - THIS PERIOD	(1,481,884)	1,265,165	(\$2,881,732)	8,222,785
(LINE 6 - LINE 3)				
8 INTEREST PROVISION THIS PERIOD (21)	(9,087)	25,925	\$73,775	71,423
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(1,265,947)	4,287,508	(2,348,778)	0
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 3)	128,489	3	\$1,517,868	3
10a FLEX RATE ADJUSTMENT	0	0	\$0	0
11 TOTAL EXTRACT TRUE-UP (7+8+9+10+10a)	(2,640,184)	6,278,700	(3,338,749)	8,294,212
11a REFUNDS FROM PIPELINE	0	0	\$698,585	(15,512)
12 (A-D) TOTAL EXTRACT TRUE-UP (11+11a)	(2,640,184)	6,278,700	(2,640,164)	6,278,700
INTEREST PROVISION				
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(1,265,947)	4,287,508		(2,868,232)
14 ENDING TRUE-UP BEFORE INTEREST (13+7-5+11a)	(2,831,115)	8,252,775		(2,37847)
15 TOTAL (13+14)	(3,897,062)	11,140,283		(2,83865)
16 AVERAGE (50% OF 15)	(1,948,531)	5,570,191		(2,83865)
17 INTEREST RATE - FIRST DAY OF MONTH	5.43	5.43	0	0.00000
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.74	5.74	0	0.00000
19 TOTAL (17+18)	11.170	11.170	0	0.00000
20 AVERAGE (50% OF 19)	5.585	5.585	0	0.00000
21 MONTHLY AVERAGE (20/12 Months)	0.465	0.465	0	0.00000
22 INTEREST PROVISION (16+21)	(\$1,087)	\$73,925		(\$7,8568)

Composite Exhibit No. _____
 Docket No. 970003-GU
 Tampa Electric Company d/b/a
 Peoples Gas System
 (EE-1)
 Page 3 of 85

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

TRANSPORTATION PURCHASES											
SYSTEM SUPPLY AND END USE											
APRIL 96 MARCH 97											
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)		
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMONITY PARTY	PIPELINE COST	DEMAND COST	OTHER CHARGES	
(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMONITY PARTY	PIPELINE COST	DEMAND COST	OTHER CHARGES	TOTAL CENTS PER THOUS
1 MAR 1997	PGT	PGS	FTS-1 COMM PIPELINE	31,842,810	12,488,360	31,842,810		\$228,442.80			\$0.88
2 MAR 1997	PGT	PGS	FTS-1 COMM PIPELINE			12,488,360		85,238.82			\$0.68
3 MAR 1997	PGT	PGS	FTS-2 COMM PIPELINE	782,130		782,130		1,382.89			\$0.18
4 MAR 1997	PGT	PGS	FTS-1 DEMAND	42,885,790		42,885,790			\$2,687,842.82		\$8.30
5 MAR 1997	PGT	PGS	FTS-1 DEMAND	811,830		811,830			618,043.77		\$4.86
6 MAR 1997	PGT	PGS	FTS-2 DEMAND	6,200,000		6,200,000			440,578.84		\$48.32
7 MAR 1997	PGT	PGS	NO NOTICE	3,818,178		3,818,178			51,522.00		\$0.83
8 MAR 1997	TRANSP CUSTOMER	PGS	FTS-1 DEMAND						337,595.02		\$2.58
9 MAR 1997		PGS	COMM OTHER					40,160.89			\$0.75
10 MAR 1997		PGS	SONAT/SO GA COMM PIPELINE	5,351,408		5,351,408			416,238.71		\$4.39
11 MAR 1997		PGS	SONAT/SO GA DEMAND	9,491,435		9,491,435			81,086.07		\$2.71
12 MAR 1997		PGS	SONAT/SO GA DEMAND		2,290,910	2,290,910					
13 MAR 1997		PGS	SWING								
14 MAR 1997		PGS	COMM OTHER								
15 MAR 1997		PGS	SWING								
16 MAR 1997		PGS	COMM OTHER								
17 MAR 1997		PGS	FTS-1 COMM PIPELINE	257,422	0	1,257,422	0.00	1,175,827	0.00	0.00	\$0.88
18 MAR 1997		PGS	FTS-1 DEMAND	257,422	0	257,422	0.00	0.00	(12,750.11)	0.00	\$4.85
19 MAR 1997		PGS	COMM OTHER								
20 MAR 1997		PGS	SWING								
21 MAR 1997		PGS	COMM OTHER								
22 MAR 1997		PGS	COMM OTHER								
23 MAR 1997		PGS	COMM OTHER								
24 MAR 1997		PGS	COMM OTHER								
25 MAR 1997		PGS	COMM OTHER								
26 MAR 1997		PGS	COMM OTHER								
27 MAR 1997		PGS	COMM OTHER								
28 MAR 1997		PGS	COMM OTHER								
29 MAR 1997	CO-SUPPLIER AGGR. TEST PROO	PGS	COMM OTHER	12,324		12,324	2,620.43		0.00		\$21.28
30 MAR 1997	CO-SUPPLIER AGGR. TEST PROO	PGS	COMM PIPELINE	11,858		11,858		75.21	0.00		\$8.63
31 MAR 1997	CASHOUTS-TRANSP. CUSTOMER/PGS	PGS	DEMAND	1,181,068		1,181,068			57,058.68		\$4.81
32 MAR 1997	CASHOUTS-TRANSP. CUSTOMER/PGS	PGS	COMM PIPELINE	1,181,068		1,181,068		7,802.04			\$6.88
33 MAR 1997	CASHOUTS-TRANSP. CUSTOMER/PGS	PGS	COMM OTHER	1,198,287		1,198,287	204,081.82				\$17.05
34	TOTAL			190,895,090	27,247,890	168,152,210	86,278,438.86	838,248.43	\$4,189,443.87	50.00	\$7.04

**This report excludes prior month's inventory adjustments.

COMPANY PEOPLES GAS SYSTEM, INC.		TRANSPORTATION SYSTEM SUPPLY				SCHEDULE A-4 Page 2 of 2	
FOR THE PERIOD OF:		APRIL 96	Through	MARCH 97			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT Mmbtu/yr	NET AMOUNT Mmbtu/yr	MONTHLY GROSS Mmbtu	MONTHLY NET Mmbtu	WELLHEAD PRICE \$/Mmbtu	CITYGATE PRICE \$/GJF
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
TOTAL							

(1) The wellhead price listed for each receipt point represents the actual cost of gas to PGS from its supplier(s).
 (2) The above net volumes are calculated as if all gas flowed to the City Gate via FGT FTS-1 (excluding lines 17 and 18) capacity having a fuel surcharge of 3.06% per mmbtu.
 (3) Volumes on lines 17 and 18 flowed on the South Georgia Natural Gas pipeline.
 (4) Included in the monthly gross volumes above are 80,600 mmbtu's nominated at the pipeline receipt point via FGT FTS-2 capacity having a fuel surcharge of 3.06% per mmbtu.

THEM SALES (BY) (M)	CURRENT MONTH			FOR THE MONTH OF			MARCH 1997			N
	ACTUAL	ESTIMATE	DIFFERENCE	ACTUAL	ESTIMATE	DIFFERENCE	ACTUAL	ESTIMATE	DIFFERENCE	
1 RESIDENTIAL	3,333,347	4,838,153	1,504,806	8,478,777	41,754,331	33,275,554	8,483,223	41,754,331	33,275,554	8,483,223
2 SMALL COMM SERVICE	208,171	214,740	6,569	8,313,445	2,440,732	5,872,713	8,313,445	2,440,732	5,872,713	
3 COMMERCIAL SERVICE	8,238,755	8,278,826	40,071	8,114,816	14,648,828	6,534,012	8,114,816	14,648,828	6,534,012	
4 COMMERCIAL LV-1	6,084,782	6,278,826	194,044	7,853,277	6,703,277	1,150,000	7,853,277	6,703,277	1,150,000	
5 COMMERCIAL LV-2	878,431	1,889,883	1,011,452	8,822,646	18,313,332	9,490,686	8,822,646	18,313,332	9,490,686	
6 COMM ST LIGHTING	41,109	21,380	19,729	8,328,427	822,193	7,506,234	8,328,427	822,193	7,506,234	
7 WHOLESALE	3,864	14,384	10,520	8,564,111	134,077	8,430,034	8,564,111	134,077	8,430,034	
8 NATURAL GAS VEH SALES	11,279	72,227	60,948	158,000	158,000	0	158,000	158,000	0	
8a OFF SYSTEM SALES	150,800	0	150,800	0	0	0	0	0	0	
9 TOTAL THEM SALES	15,013,152	28,793,798	13,780,646	9,279,587	285,258,354	256,978,767	9,279,587	285,258,354	256,978,767	
THE THEM SALES (BY) (M) (TRAMP)										
10 INTERRUPTIBLE LV-1	2,248,188	2,858,568	610,380	7,864,228	43,428,271	35,564,043	7,864,228	43,428,271	35,564,043	
11 INTERRUPTIBLE LV-2	898,878	2,738,420	1,839,542	2,846,732	14,648,828	11,802,096	2,846,732	14,648,828	11,802,096	
12 INTERRUPTIBLE LV-2	328,882	3,808,828	3,479,946	3,828,882	52,083,687	48,254,805	3,828,882	52,083,687	48,254,805	
13 TOTAL INT SALES	2,875,948	9,305,816	6,429,868	14,522,892	110,120,786	94,620,944	14,522,892	110,120,786	94,620,944	
14 TOTAL THEM SALES	17,889,100	38,100,614	20,211,514	23,802,479	395,379,140	351,599,711	23,802,479	395,379,140	351,599,711	
THE THEM SALES (TRANSPORTATION)										
14a SMALL COMM SERVICE	84,388	0	84,388	0	0	0	0	0	0	
14b COMMERCIAL SERVICE	1,448,235	0	1,448,235	0	0	0	0	0	0	
14c COMMERCIAL LV-1	278,880	0	278,880	0	0	0	0	0	0	
14d COMMERCIAL LV-2	4,413,881	0	4,413,881	0	0	0	0	0	0	
15 INTERRUPTIBLE SMALL	18,371,850	2,818,202	15,553,648	8,228,811	41,538,868	33,310,057	8,228,811	41,538,868	33,310,057	
16 INTERRUPTIBLE LV-1	42,381,334	8,242,308	34,139,026	8,278,111	124,324,211	116,046,100	8,278,111	124,324,211	116,046,100	
17 INTERRUPTIBLE LV-2	88,842,688	27,828,288	61,014,400	8,800,000	245,498,688	184,484,688	8,800,000	245,498,688	184,484,688	
17a OFF SYSTEM SALES-TRAMP	84,382,728	28,782,808	55,600,000	8,225,511	238,838,338	163,612,827	8,225,511	238,838,338	163,612,827	
18 TOTAL TRANSPORTATION	148,428	73,177,274	72,928,846	11,123,546	848,898,257	837,774,681	11,123,546	848,898,257	837,774,681	
19 TOTAL THEM SALES	18,037,528	111,277,888	93,240,360	34,926,025	1,204,277,397	1,135,374,402	34,926,025	1,204,277,397	1,135,374,402	
NUMBER OF CUSTOMERS (BY)										
20 RESIDENTIAL	188,428	184,371	4,057	8,911,000	2,177,228	6,733,772	8,911,000	2,177,228	6,733,772	
21 SMALL COMMERCIAL	1,427	1,245	182	8,328,445	60,823	81,483	8,328,445	60,823	81,483	
22 COMMERCIAL SERVICE	15,872	14,208	1,664	177,331	174,485	2,846	177,331	174,485	2,846	
23 COMMERCIAL LV-1	1,887	1,564	323	18,814	18,814	0	18,814	18,814	0	
24 COMMERCIAL LV-2	52	28	24	427	342	83	427	342	83	
25 COMM ST LIGHTING	52	32	20	28	24	4	28	24	4	
26 WHOLESALE	23	17	6	1	1	0	1	1	0	
27 NATURAL GAS VEH SALES	23	17	6	1	1	0	1	1	0	
27a OFF SYSTEM SALES	23	17	6	1	1	0	1	1	0	
27b TOTAL THEM SALES	294,428	298,988	4,560	8,911,000	2,428,791	3,482,291	8,911,000	2,428,791	3,482,291	
NUMBER OF CUSTOMERS (BY) (TRAMP)										
28 INTERRUPTIBLE & SMALL	82	48	34	8,184,811	841	841	8,184,811	841	841	
29 INTERRUPTIBLE LV-1	21	22	1	8,647,811	284	284	8,647,811	284	284	
30 INTERRUPTIBLE LV-2	4	3	1	8,123,000	40	40	8,123,000	40	40	
31 INTERRUPTIBLE LV-2	189	84	105	8,123,000	1,289	1,289	8,123,000	1,289	1,289	
32 TOTAL INT	294,428	298,988	4,560	8,911,000	2,428,791	3,482,291	8,911,000	2,428,791	3,482,291	
NUMBER OF CUSTOMERS (BY) (TRAMP)										
32a SMALL COMM SERVICE	82	48	34	8,184,811	841	841	8,184,811	841	841	
32b COMMERCIAL SERVICE	86	52	34	8,647,811	284	284	8,647,811	284	284	
32c COMMERCIAL LV-1	86	52	34	8,123,000	40	40	8,123,000	40	40	
32d COMMERCIAL LV-2	7	7	0	8,123,000	40	40	8,123,000	40	40	
33 COMMERCIAL LV-2	48	28	20	8,123,000	40	40	8,123,000	40	40	
34 INTERRUPTIBLE SMALL	25	16	9	8,123,000	40	40	8,123,000	40	40	
35 INTERRUPTIBLE LV-1	7	7	0	8,123,000	40	40	8,123,000	40	40	
36 OFF SYSTEM SALES-TRAMP	228	80	148	8,123,000	40	40	8,123,000	40	40	
37 TOTAL TRANSPORTATION	294,428	298,988	4,560	8,911,000	2,428,791	3,482,291	8,911,000	2,428,791	3,482,291	
38 TOTAL THEM SALES	18,037,528	111,277,888	93,240,360	34,926,025	1,204,277,397	1,135,374,402	34,926,025	1,204,277,397	1,135,374,402	
THE THEM USE PER CUSTOMER										
38 RESIDENTIAL	15	27	12	8	18	10	8	18	10	
39 SMALL COMMERCIAL	405	51	354	8	40	36	8	40	36	
40 COMMERCIAL SERVICE	4,804	6,895	2,091	8	5,879	527	8	5,879	527	
41 COMMERCIAL LV-1	28,887	87,118	58,231	8	91,128	152	8	91,128	152	
42 COMMERCIAL LV-2	88	222	134	8	886	734	8	886	734	
43 COMM ST LIGHTING	4,842	2,442	2,400	8	8,812	682	8	8,812	682	
44 WHOLESALE	1,894	6,548	4,654	8	8,814	3,477	8	8,814	3,477	
45 NATURAL GAS VEH SALES	188,800	58,288	130,512	8	52,511	21,066	8	52,511	21,066	
45a OFF SYSTEM SALES	27,248	38,485	11,237	8	81,488	24,811	8	81,488	24,811	
46 INTERRUPTIBLE SMALL	32,839	124,838	91,999	8	181,328	27,812	8	181,328	27,812	
47 INTERRUPTIBLE LV-1	134,328	0	134,328	8	0	0	8	0	0	
48 INTERRUPTIBLE LV-2	1,892	0	1,892	8	0	0	8	0	0	
48a SMALL COMM SERVICE (TRAMP)	13,665	0	13,665	8	0	0	8	0	0	
48b COMMERCIAL SERVICE (TRAMP)	82,871	0	82,871	8	0	0	8	0	0	
48c COMMERCIAL LV-1 (TRAMP)	82,880	0	82,880	8	0	0	8	0	0	
48d INTERRUPTIBLE SMALL (TRAMP)	82,881	0	82,881	8	0	0	8	0	0	
49 INTERRUPTIBLE LV-1 (TRAMP)	82,882	0	82,882	8	0	0	8	0	0	
50 INTERRUPTIBLE LV-2 (TRAMP)	8,123,000	0	8,123,000	8	0	0	8	0	0	
51 INTERRUPTIBLE LV-2 (TRAMP)	8,123,000	0	8,123,000	8	0	0	8	0	0	
52 OFF SYSTEM SALES- (TRAMP)	8,123,000	0	8,123,000	8	0	0	8	0	0	

Composite Exhibit No. _____
 Docket No. 970003-GU
 Tampa Electric Company d/b/a
 Peoples Gas System
 (EE-1)
 Page 6 of 85

ACTUAL FOR THE PERIOD OF: APRIL 1996 THROUGH MARCH 1997

JACKSONVILLE DIVISION:	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED ÷ AVERAGE BTU CONTENT CCF PURCHASED	1.0384	1.0384	1.0335	1.0335	1.0354	1.0285	1.0344	1.0325	1.0384	1.0403	1.0403	1.0374
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887
3 BILLING FACTOR												
BTU CONTENT × PRESSURE CORRECTION FACTOR	1.058	1.054	1.051	1.051	1.053	1.048	1.052	1.050	1.054	1.058	1.058	1.055
SOUTH FLORIDA, PALM BEACH GARDENS DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED ÷ AVERAGE BTU CONTENT CCF PURCHASED	1.0482	1.0443	1.0403	1.0403	1.0423	1.0384	1.0384	1.0384	1.0443	1.0541	1.0521	1.0492
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887
3 BILLING FACTOR												
BTU CONTENT × PRESSURE CORRECTION FACTOR	1.064	1.062	1.058	1.058	1.060	1.054	1.057	1.056	1.062	1.072	1.070	1.067

ACTUAL FOR THE PERIOD OF APRIL 1986 THROUGH MARCH 1987

ORLANDO DIVISION	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED ÷ AVERAGE BTU CONTENT CCF PURCHASED	1.0453	1.0462	1.0413	1.0423	1.0433	1.0374	1.0403	1.0384	1.0462	1.0551	1.0521	1.0492
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.063	1.064	1.058	1.060	1.061	1.055	1.058	1.056	1.064	1.073	1.070	1.067
TAMPA, ST. PETE, LAKE LAND, HIGHLANDS, and SARASOTA DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED ÷ AVERAGE BTU CONTENT CCF PURCHASED	1.0472	1.0492	1.0492	1.0492	1.0492	1.0423	1.0462	1.0433	1.0521	1.0571	1.0531	1.0512
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.065	1.067	1.067	1.067	1.067	1.060	1.064	1.061	1.070	1.075	1.071	1.069

ACTUAL FOR THE PERIOD OF: APRIL 1986 THROUGH MARCH 1987

EUSTIS, DAYTONA DIVISIONS:	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED ÷ AVERAGE BTU CONTENT CCF PURCHASED	1.0453	1.0443	1.0394	1.0394	1.0413	1.0354	1.0381	1.0374	1.0443	1.0551	1.0512	1.0482
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.063	1.062	1.057	1.057	1.058	1.053	1.058	1.055	1.062	1.073	1.068	1.068
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED ÷ AVERAGE BTU CONTENT CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.												
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.												
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.												
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR												

FINAL FUEL OVER/UNDER RECOVERY

COMPANY: PEOPLES GAS SYSTEM

FOR THE PERIOD: APRIL 96 THROUGH MARCH 97

1	TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2 Line 3, Period To Date Mar '97	\$113,272,914
2	TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	A-2 Line 6, Period To Date Mar '97	\$110,591,182
3	ACTUAL OVER(UNDER) RECOVERY FOR THE PERIOD (2-1)		(\$2,681,732)
4	INTEREST PROVISION	A-2 Line 8, Period To Date Mar '97	\$73,775
5	FOR THE PERIOD (3+4)		(\$2,607,957)
6	ADJUSTMENT	A-2 Line 11a, Period To Date Mar '97	\$699,565
7	NET OVER(UNDER) RECOVERY FOR THE 12 MONTH PERIOD ENDING MARCH 31, 1997 (5+6)		(\$1,908,392)
8	LESS-ESTIMATED OVER(UNDER) RECOVERY FOR THE PERIOD APRIL 96 THROUGH MARCH 97 WHICH WAS INCLUDED IN THE CURRENT APRIL 97 THROUGH MARCH 96 PERIOD	E-4 Line 4 Col. 4	1,099,898
9	FINAL FUEL OVER(UNDER) RECOVERY TO BE INCLUDED IN THE PROJECTED APRIL 96 THROUGH MARCH 96 PERIOD (7-8)		(\$3,008,290)

COMPANY: PEOPLES GAS SYSTEM, INC.

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE

SCHEDULE A-1

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

ESTIMATED FOR THE PERIOD OF:

APRIL 96 through MARCH 97

Page 1 of 3

COST OF GAS PURCHASED	CURRENT MONTH: OCTOBER 96				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	\$232,391	\$226,772	(\$5,619)	(2.48)	\$1,933,109	\$1,584,631	(\$348,478)	(21.99)
2 NO NOTICE SERVICE	\$43,028	\$43,028	\$0	0.00	\$297,032	\$297,032	\$0	0.00
3 SWING SERVICE	\$991,857	\$1,220,160	\$228,303	18.71	\$6,744,333	\$8,223,373	\$1,479,040	17.89
4 COMMODITY (Other)	\$3,700,072	\$3,616,668	(\$83,404)	(2.31)	\$31,692,567	\$34,672,632	\$3,000,065	9.47
5 DEMAND	\$3,043,472	\$3,148,133	\$104,661	3.32	\$17,340,961	\$17,457,890	\$116,929	0.67
6 OTHER	(\$1,090)	\$100,000	\$101,090	0.00	\$724,894	\$400,000	(\$324,894)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	\$75,105	\$94,658	\$19,553	20.88	\$618,894	\$628,809	\$8,915	1.42
8 DEMAND	\$587,914	\$587,008	\$19,094	3.25	\$3,937,842	\$4,018,481	\$80,639	2.01
9 OTHER	\$0	\$0	\$0	0.00	\$0	\$50,000	\$50,000	0.00
10								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$7,366,710	\$7,673,094	\$306,384	3.99	\$54,175,161	\$57,938,266	\$3,763,105	6.50
12 NET UNBILLED	\$90,309	\$0	(\$90,309)	0.00	(\$1,418,994)	\$0	\$1,418,994	0.00
13 COMPANY USE	\$8,883	\$0	(\$8,883)	0.00	\$70,269	\$0	(\$70,269)	0.00
14 TOTAL THERM SALES	\$7,824,072	\$7,673,094	(\$250,978)	(3.27)	\$60,137,987	\$57,938,266	(\$2,199,721)	(3.80)

Composite Exhibit No. _____
Docket No. 970003-GJ
Tampa Electric Company d/b/a
Peoples Gas System
(EE-1)
Page 9a of 85

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

ESTIMATED FOR THE PERIOD OF:

APRIL 96 through MARCH 97

Page 2 of 3

THERMS PURCHASED	CURRENT MONTH: OCTOBER 96				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST	AMOUNT	%		DOWN EST.	AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)	35,991,327	35,036,817	(954,517)	(2.72)	239,904,508	246,123,457	6,218,949	2.53
16 NO NOTICE SERVICE (Billing Determinants Only)	6,200,000	6,200,000	0	0.00	42,800,000	42,800,000	0	0.00
17 SWING SERVICE (Commodity)	4,665,190	6,355,000	1,689,810	26.59	26,880,390	34,360,300	7,479,910	21.77
18 COMMODITY (Other) (Commodity)	19,780,525	16,292,030	(3,488,495)	(21.41)	141,015,010	129,614,679	(11,400,331)	(8.80)
19 DEMAND (Billing Determinants Only)	58,178,137	62,698,337	4,520,200	7.21	359,497,913	335,435,718	(24,062,195)	(7.17)
20 OTHER	0	0	0	0.00	215,640	0	(215,640)	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	11,940,331	12,389,760	449,449	3.63	83,248,031	83,598,478	350,447	0.42
22 DEMAND	14,191,241	14,638,911	447,670	3.08	98,786,571	99,124,734	338,163	0.34
23 OTHER	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (17+18-23)	24,445,715	22,647,030	(1,798,685)	(7.94)	167,895,400	163,974,979	(3,920,421)	(2.39)
25 NET UNBILLED	262,984	0	(262,984)	0.00	(2,727,007)	0	2,727,007	0.00
26 COMPANY USE	26,120	0	(26,120)	0.00	200,032	0	(200,032)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	23,057,315	22,647,030	(410,285)	(1.81)	172,648,206	163,974,979	(8,673,227)	(5.29)

COMPANY PEOPLES GAS SYSTEM, INC		COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE										SCHEDULE A-1			
		OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR										APRIL 98 Through MARCH 97		Page 3 of 3	
		ESTIMATED FOR THE PERIOD OF:										PERIOD TO DATE			
CENTS PER THERM		CURRENT MONTH OCTOBER 96										REV. FLEX		DIFFERENCE	
		ACTUAL	REV. FLEX	DOWN EST.	AMOUNT	%	ACTUAL	REV. FLEX	DOWN EST.	AMOUNT	%	ACTUAL	DOWN EST.	AMOUNT	%
28	COMMODITY (Pipeline)	(1/15)	0.00846	0.00647	0.00002	0.24	0.00806	0.00644	0.00008	(23.15)	0.00844	0.00644	0.00002	(23.15)	
29	NO NOTICE SERVICE	(3/16)	0.00694	0.00694	0.00000	0.00	0.00694	0.00694	0.00000	0.00	0.00694	0.00694	0.00000	0.00	
30	SWING SERVICE	(3/17)	0.21281	0.19700	(0.02081)	(10.73)	0.25090	0.23833	(0.01157)	(4.84)	0.25090	0.23833	(0.01157)	(4.84)	
31	COMMODITY (Other)	(4/18)	0.16706	0.22199	0.03483	15.74	0.22475	0.28781	0.04276	15.98	0.22475	0.28781	0.04276	15.98	
32	DEMAND	(5/19)	0.03231	0.05021	(0.00210)	(4.19)	0.04824	0.05205	0.00381	7.32	0.04824	0.05205	0.00381	7.32	
33	OTHER	(6/20)	0.00000	0.00000	0.00000	0.00	3.36180	0.00000	0.00000	0.00	3.36180	0.00000	0.00000	0.00	
LESS END-USE CONTRACT															
34	COMMODITY (Pipeline)	(7/21)	0.00629	0.00764	0.00135	17.87	0.00745	0.00752	0.00008	1.00	0.00745	0.00752	0.00008	1.00	
35	DEMAND	(8/22)	0.04002	0.04010	0.00008	0.20	0.03986	0.04054	0.00068	1.87	0.03986	0.04054	0.00068	1.87	
36	OTHER	(9/23)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00	
37	TOTAL COST OF PURCHASES	(11/24)	0.30135	0.33881	0.03746	11.06	0.32267	0.35334	0.03066	8.68	0.32267	0.35334	0.03066	8.68	
38	NET UNBILLED	(12/25)	0.34340	0.00000	(0.34340)	0.00	0.52035	0.00000	(0.52035)	0.00	0.52035	0.00000	(0.52035)	0.00	
39	COMPANY USE	(13/26)	0.34008	0.00700	(0.34608)	0.00	0.35129	0.00000	(0.35129)	0.00	0.35129	0.00000	(0.35129)	0.00	
40	TOTAL COST OF THERMS SOLD	(11/27)	0.31850	0.33881	0.01932	5.70	0.31379	0.35334	0.03955	11.19	0.31379	0.35334	0.03955	11.19	
41	TRUE-UP	(E-4)	0.00459	0.00459	0.00000	0.00	0.00459	0.00459	0.00000	0.00	0.00459	0.00459	0.00000	0.00	
42	TOTAL COST OF GAS	(60+41)	0.32409	0.34340	0.01932	5.83	0.31838	0.35783	0.03945	11.05	0.31838	0.35783	0.03945	11.05	
43	REVENUE TAX FACTOR		1.00376	1.00376	0.00000	0.00	1.00376	1.00376	0.00000	0.00	1.00376	1.00376	0.00000	0.00	
44	PGA FACTOR ADJUSTED FOR TAXES	(42+43)	0.32530	0.34469	0.01939	5.83	0.31958	0.35927	0.03969	11.05	0.31958	0.35927	0.03969	11.05	
45	PGA FACTOR ROUNDED TO NEAREST .001		32.530	34.469	1.939	5.83	31.958	35.927	3.969	11.05	31.958	35.927	3.969	11.05	

COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
1 Commodity Pipeline (FGT)	28,537,700	\$172,426	\$0.00604
2 Commodity Pipeline (SNG/SGO GA)	8,885,360	\$7,112	\$0.00018
3 Cashouts-Peoples' Transportation Customers	448,267	\$2,852	\$0.00036
4			
5			
6			
7			
8 TOTAL COMMODITY (Pipeline)	35,991,327	\$232,391	\$0.00648
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
9 Swing Service-Demand-3rd Party Suppliers	4,665,190	\$71,011	\$0.00000
10 Swing Service-Commodity-3rd Party Suppliers		\$920,846	\$0.19739
11			
12			
13			
14			
15			
16 TOTAL SWING SERVICE	4,665,190	\$991,857	\$0.21281
COMMODITY OTHER	THERMS-Line 19	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
17 Purchases from 3rd Party Suppliers	18,661,220	\$3,460,595	\$0.18454
18 City of Sunrise	11,966	\$8,107	\$0.51039
19 Cashouts-Peoples' Transportation Customers	462,069	\$39,160	\$0.21460
20 Purchases from 3rd Party Suppliers-Sept '98 Accrual Adj.	0	\$93	\$0.00000
21 Bookouts-Jun '98	445,270	\$114,118	\$0.25629
22			
23			
24			
25			
26 TOTAL COMMODITY (Other)	19,569,525	\$3,700,072	\$0.18708
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
27 Demand (FGT)	77,908,270	\$3,636,787	\$0.04666
28 Demand (SNG/SGO GA)	9,537,020	\$450,049	\$0.04719
29 Temporary Acquisition Reservation Charge-(FGT)	2,319,730	\$100,741	\$0.04343
30 Temporary Rollover/Shutdown Credit-(FGT)	(34,367,060)	(\$1,208,172)	\$0.03515
31 Cashouts-Peoples' Transportation Customers	448,267	\$13,417	\$0.02993
32 Capacity Discount-Transp. Customer	2,331,930	\$50,650	\$0.02172
33			
34			
35			
36			
37 TOTAL DEMAND	59,178,137	\$3,043,472	\$0.05231
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
38 Revenue Sharing FGT	0	(\$44,708)	\$0.00000
39 Administrative Costs	0	\$39,597	\$0.00000
40 Legal Fees	0	\$4,021	\$0.00000
41			
42			
43			
44			
45 TOTAL OTHER	0	(\$1,090)	\$0.00000

COMPANY: PEOPLES GAS SYSTEM, INC.	SCHEDULE A-2									
	FOR THE PERIOD OF: APRIL 98 Through MARCH 97 Page 1 of 1									
	CURRENT MONTH: OCTOBER 98		PERIOD TO DATE		ESTIMATE		ACTUAL		DIFFERENCE	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
TRUE-UP CALCULATION										
1 PURCHASED GAS COST (A-1, LINES 3+4 & 12)	\$4,883,845	\$4,838,828	\$153,783	0.03284	\$4,479,374	0.11679	\$4,838,828	0.04105	\$4,479,374	0.07585
2 TRANSPORTATION COST (A-1, LINES 1+2+5+6+7+8)	2,874,782	2,836,267	181,465	0.06317	(845,898)	(0.04105)	2,836,267	0.07085	(845,898)	0.03658
3 TOTAL	7,758,627	7,675,095	315,268	0.04208	\$57,838,268	0.03658	7,675,095	0.00000	\$57,838,268	0.03658
4 FUEL REVENUES	7,524,872	7,673,084	(250,872)	(0.03317)	(585,483)	0.00000	7,673,084	0.03317	(585,483)	0.00000
NET OF REVENUE TAX	(128,488)	(128,488)	0	0.00000	0	0.00000	(128,488)	0.00000	0	0.00000
5 TRUE-UP REFUND(COLLECTOR) 4	7,787,573	7,548,595	(250,872)	(0.03218)	2,594,377	0.03218	7,548,595	0.03218	(250,872)	0.03218
6 FUEL REVENUE APPLICABLE TO PERIOD *	428,748	(128,500)	(585,482)	(1.28767)	(5,933,087)	(1.17282)	428,748	0.00000	(5,933,087)	0.00000
7 TRUE-UP PROVISION - THIS PERIOD	19,948	1,178	(17,882)	(0.08912)	58,177	0.08912	19,948	0.08912	58,177	0.08912
8 INTEREST PROVISION-THIS PERIOD (21)	3,941,839	281,383	(3,660,456)	(0.09309)	2,594,377	0.09309	3,941,839	0.09309	2,594,377	0.09309
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	128,489	128,489	0	0.00000	885,483	0.00000	128,489	0.00000	885,483	0.00000
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 9)	0	0	0	0.00000	0	0.00000	0	0.00000	0	0.00000
10a F.I.R. RATE ADJUSTMENT	4,327,131	282,581	(4,264,511)	(0.04306)	262,261	0.04306	4,327,131	0.04306	262,261	0.04306
11 TOTAL EXTRACT TRUE-UP (7+8+9+10+10a)	0	0	0	0.00000	884,953	0.00000	0	0.00000	884,953	0.00000
11a REPAYMENTS FROM PIPELINE	4,327,131	282,581	(4,264,511)	(0.04306)	262,261	0.04306	4,327,131	0.04306	262,261	0.04306
17a) TOTAL EXTRACT TRUE-UP (11+11a)	0	0	0	0.00000	0	0.00000	0	0.00000	0	0.00000
INTEREST PROVISION										
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	2,841,839	281,383	(3,880,456)	(0.03389)	0	0.00000	2,841,839	0.03389	0	0.00000
14 ENDING TRUE-UP BEFORE INTEREST (13+7-9+11a)	4,588,084	281,382	(4,246,701)	(0.04202)	0	0.00000	4,588,084	0.04202	0	0.00000
15 TOTAL (13+14)	2,448,823	527,765	(7,977,157)	(0.03212)	0	0.00000	2,448,823	0.03212	0	0.00000
16 AVERAGE (50% OF 15)	4,224,081	281,383	(3,883,579)	(0.03212)	0	0.00000	4,224,081	0.03212	0	0.00000
17 INTEREST RATE - FIRST DAY OF MONTH	5.44	5.44	0	0.00000	0	0.00000	5.44	0.00000	0	0.00000
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.38	5.38	0	0.00000	0	0.00000	5.38	0.00000	0	0.00000
19 TOTAL (17+18)	10,820	10,820	0	0.00000	0	0.00000	10,820	0.00000	0	0.00000
20 AVERAGE (50% OF 19)	5,410	5,410	0	0.00000	0	0.00000	5,410	0.00000	0	0.00000
21 MONTHLY AVERAGE (20/12 Months)	0.451	0.451	0	0.00000	0	0.00000	0.451	0.00000	0	0.00000
22 INTEREST PROVISION (18+21)	\$19,948	\$1,178	(\$17,882)	(0.08912)	58,177	0.08912	\$19,948	0.08912	58,177	0.08912

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

TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE											
SCHEDULE A-3*											
Page 1 of 1											
ACTUAL FOR THE PERIOD OF:											
PRESENT MONTH											
OCT. 1996											
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST	DEMAND COST	OTHER CHARGES	TOTAL CENTS PER THERM	
							PIPELINE				
1 OCT. 1996	FGT	PGS	FTS-1 COMB. PIPELINE	25,531,740	11,840,331	25,531,740	\$180,864.85			\$0.83	
2 OCT. 1996	FGT	PGS	FTS-1 COMB. PIPELINE	11,840,331	3,025,860	11,840,331	75,104.68			\$0.83	
3 OCT. 1996	FGT	PGS	FTS-2 COMB. PIPELINE	42,464,220	11,840,331	3,025,860	11,831.50			\$0.39	
4 OCT. 1996	FGT	PGS	FTS-1 DEMAND	3,378,700	8,200,000	42,464,220		\$1,873,607.06		\$4.86	
5 OCT. 1996	FGT	PGS	FTS-1 DEMAND	8,200,000	2,331,830	11,840,331		518,667.00		\$4.34	
6 OCT. 1996	FGT	PGS	FTS-2 DEMAND	2,331,830	8,200,000	3,378,700		553,748.23		\$16.48	
7 OCT. 1996	FGT	PGS	NO NOTICE	8,200,000	2,331,830	8,200,000		43,028.00		\$0.80	
8 OCT. 1996	TRANSP. CUSTOMER	PGS	FTS-1 DEMAND	2,331,830	2,331,830	2,331,830		\$50,648.53		\$2.17	
9 OCT. 1996		PGS	COMB. OTHER	8,885,300	8,885,300	8,885,300		87,112.08		\$0.82	
10 OCT. 1996		PGS	SONATIGO GA COMB. PIPELINE	8,537,020	8,537,020	8,537,020		450,048.04		\$4.72	
11 OCT. 1996		PGS	SONATIGO GA DEMAND	2,250,810	2,250,810	2,250,810		81,845.82		\$2.74	
12 OCT. 1996		PGS	SONATIGO GA DEMAND								
13 OCT. 1996		PGS	SWING								
14 OCT. 1996		PGS	SWING								
15 OCT. 1996		PGS	COMB. OTHER								
16 OCT. 1996		PGS	COMB. OTHER								
17 OCT. 1996		PGS	COMB. OTHER								
18 OCT. 1996		PGS	COMB. OTHER								
19 OCT. 1996		PGS	COMB. OTHER								
20 OCT. 1996	CASHOUT CHARGES	PGS	DEMAND	448,267	448,267	448,267		12,417.00		\$3.09	
21 OCT. 1996	CASHOUT CHARGES	PGS	COMB. PIPELINE	448,267	448,267	448,267		2,852.45		\$0.84	
22 OCT. 1996	CASHOUT CHARGES	PGS	COMB. OTHER	482,089	482,089	482,089				\$21.48	
23	TOTAL			124,357,843	26,131,872	150,489,815	\$4,500,801.02	\$3,737,844.28	\$0.00	\$5.88	

*This report excludes prior month/year end adjustments.

COMPANY PEOPLES GAS SYSTEM, INC.		TRANSPORTATION SYSTEM SUPPLY				SCHEDULE A-4 Page 2 of 2	
FOR THE PERIOD OF:		APRIL 96		Through		MARCH 97	
PRESENT MONTH:		OCTOBER 1996					
(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT MONTHLY	(D) NET AMOUNT MONTHLY	(E) MONTHLY GROSS MONTHLY	(F) MONTHLY NET MONTHLY	(G) WELLHEAD PRICE \$/MMBtu	(H) CITYGATE PRICE /GALYF
19		0	0	0	0	0.00000	1.00000
20		0	0	0	0	0.00000	0.00000
21		0	0	0	0	0.00000	0.00000
22		0	0	0	0	0.00000	0.00000
23		0	0	0	0	0.00000	0.00000
24		0	0	0	0	0.00000	0.00000
25		0	0	0	0	0.00000	0.00000
26		0	0	0	0	0.00000	0.00000
27		0	0	0	0	0.00000	0.00000
28		0	0	0	0	0.00000	0.00000
29		0	0	0	0	0.00000	0.00000
30		0	0	0	0	0.00000	0.00000
31		0	0	0	0	0.00000	0.00000
32		0	0	0	0	0.00000	0.00000
33		0	0	0	0	1.00000	0.00000
34		0	0	0	0	0.00000	0.00000
35		0	0	0	0	0.00000	0.00000
36	TOTAL						

(1) The wellhead price listed for each receipt point represents the actual cost of gas to PGS from its supplier(s).
 (2) The above net volumes are calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 3.06% per mmbtu.
 (3) Included in this monthly gross volumes above are 311,842 mmbtu's nominated at the pipeline receipt point via FGT FTS-2 capacity having a fuel surcharge of 3.08% per mmbtu.

FOR THE MONTH OF: OCTOBER 1998 PERIOD TO DATE

DESCRIPTION	CURRENT MONTH			PERIOD TO DATE		
	ACTUAL	ESTIMATE	DIFFERENCE	ACTUAL	ESTIMATE	DIFFERENCE
THEME SALES (FROM)						
1 RESIDENTIAL	3,381,818	3,128,263	(170,555)	18,837,425	17,147,799	1,689,626
2 SMALL COMM SERVICE	141,706	152,441	10,735	1,943,114	1,961,327	(18,213)
3 COMMERCIAL SERVICE	4,354,686	4,208,726	145,960	51,251,879	52,641,326	(1,389,447)
4 COMMERCIAL LV-1	8,091,636	7,826,722	264,914	82,832,311	82,834,726	(2,415)
5 COMMERCIAL LV-2	1,192,957	1,323,491	130,534	10,654,179	10,643,326	11,853
6 COMM ST LIGHTING	41,951	31,823	10,128	277,655	173,422	104,233
7 WHOLESALE	8,482	7,265	1,217	64,832	62,659	2,173
8 NATURAL GAS VEH SALES	44,516	77,897	(33,381)	348,983	412,478	(63,495)
9 OFF SYSTEM SALES	18,773,374	17,824,420	948,954	141,481,312	134,233,802	7,247,510
TOTAL FROM SALES						
10 INTERUPPTIBLE SMALL	1,361,663	1,838,871	(477,208)	13,588,329	14,588,329	(999,999)
11 INTERUPPTIBLE LV-1	817,894	867,828	(49,934)	8,249,644	8,193,146	56,498
12 INTERUPPTIBLE LV-2	514,791	246,400	268,391	2,891,679	2,845,479	46,200
13 TOTAL INT SALES	2,694,348	2,952,100	(257,752)	23,721,652	25,627,951	(1,906,299)
TOTAL SALES						
14a SMALL COMM SERVICE	22,697,213	21,774,811	922,402	172,248,205	168,417,205	3,831,000
14b COMMERCIAL SERVICE	11,200	0	11,200	42,816	0	42,816
14c COMMERCIAL LV-1	314,412	0	314,412	673,164	0	673,164
14d COMMERCIAL LV-2	418,487	0	418,487	1,153,252	0	1,153,252
15a INTERUPPTIBLE SMALL	3,227,267	2,114,870	1,112,397	15,263,828	15,263,828	0
15b INTERUPPTIBLE LV-1	8,262,894	8,742,800	(479,906)	82,894,684	82,894,684	0
15c INTERUPPTIBLE LV-2	26,126,514	31,231,204	(5,104,690)	217,834,752	217,834,752	0
17a OFF SYSTEM SALES-TRANSP.	28,451,659	42,808,646	(14,356,987)	283,252,008	281,832,000	1,420,008
17b TOTAL TRANSPORTATION	51,128,873	69,464,275	(18,335,402)	468,500,310	472,248,952	(3,748,642)
TOTAL SALES (FROM)						
18 RESIDENTIAL	179,139	178,883	256	1,344,139	1,344,139	0
19 SMALL COMMERCIAL	8,421	8,321	100	24,635	24,635	0
20 COMMERCIAL SERVICE	14,326	14,200	126	162,880	162,880	0
21 COMMERCIAL LV-1	1,896	1,896	0	11,187	11,187	0
22 COMMERCIAL LV-2	47	31	16	299	292	7
23 COMM ST LIGHTING	2	2	0	14	14	0
24 WHOLESALE	21	17	4	137	134	3
25 NATURAL GAS VEH SALES	198,827	198,827	0	1,484,127	1,484,127	0
26 OFF SYSTEM SALES	69	68	1	443	443	0
TOTAL FROM CUSTOMERS						
27a INTERUPPTIBLE SMALL	22	22	0	166	164	2
27b INTERUPPTIBLE LV-1	4	4	0	16	16	0
27c INTERUPPTIBLE LV-2	108	84	24	711	632	79
TOTAL INT						
28a SMALL COMM SERVICE	17	0	17	11	0	11
28b COMMERCIAL SERVICE	24	0	24	126	0	126
28c COMMERCIAL LV-1	39	25	14	222	175	47
28d INTERUPPTIBLE LV-1	20	0	20	133	135	(2)
28e INTERUPPTIBLE LV-2	7	0	7	49	49	0
28f OFF SYSTEM SALES-TRANSP.	110	81	29	813	351	462
28g TOTAL TRANSPORTATION	199,749	198,937	812	1,484,371	1,484,374	(3)
TOTAL CUSTOMERS						
29 RESIDENTIAL	13	12	1	13	13	0
30 SMALL COMMERCIAL	424	424	0	474	474	0
31 COMMERCIAL SERVICE	4,856	4,804	52	5,194	5,194	0
32 COMMERCIAL LV-1	33,943	48,230	(14,287)	41,252	48,274	(7,022)
33 COMMERCIAL LV-2	883	794	89	782	1,119	(337)
34 COMM ST LIGHTING	4,241	4,376	(135)	4,640	4,866	(226)
35 WHOLESAL	2,125	4,578	(2,453)	2,532	2,532	0
36 NATURAL GAS VEH SALES	31,894	52,649	(20,755)	31,896	18,119	13,777
37 OFF SYSTEM SALES	37,188	43,106	(5,918)	46,472	46,472	0
38a INTERUPPTIBLE LV-1	124,188	82,133	42,055	138,298	15,400	122,898
38b INTERUPPTIBLE LV-2	841	0	841	1,529	0	1,529
38c COMMERCIAL SERVICE(TRANSP)	8,942	0	8,942	12,945	0	12,945
38d COMMERCIAL LV-1(TRANSP)	83,268	0	83,268	64,625	0	64,625
38e COMMERCIAL LV-2(TRANSP)	82,262	84,583	(2,321)	82,563	82,563	0
38f INTERUPPTIBLE SMALL(TRANSP)	664,145	641,206	22,939	808,177	828,225	(19,048)
38g INTERUPPTIBLE LV-1(TRANSP)	3,744,302	3,878,849	(134,547)	4,268,339	4,268,405	(66)
38h OFF SYSTEM SALES(TRANSP)	0	0	0	0	0	0

Composite Exhibit No. _____
 Docket No. 970003-GU _____
 Tampa Electric Company d/b/a
 Peoples Gas System
 (EE-1)
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ACTUAL FOR THE PERIOD OF: APRIL 1996 THROUGH MARCH 1997

JACKSONVILLE DIVISION:	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> ÷ <u>AVERAGE BTU CONTENT</u> CCF PURCHASED	1.0384	1.0364	1.0335	1.0335	1.0354	1.0285	1.0344					
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98					
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73					
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697					
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.056	1.054	1.051	1.051	1.053	1.046	1.052					
SOUTH FLORIDA, PALM BEACH GARDENS DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> ÷ <u>AVERAGE BTU CONTENT</u> CCF PURCHASED	1.0462	1.0443	1.0403	1.0403	1.0423	1.0364	1.0394					
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98					
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73					
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697					
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.064	1.062	1.058	1.058	1.060	1.054	1.057					

ACTUAL FOR THE PERIOD OF: APRIL 1996 THROUGH MARCH 1997

ORLANDO DIVISION:	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> ÷ <u>AVERAGE BTU CONTENT</u> CCF PURCHASED	1.0453	1.0462	1.0413	1.0423	1.0433	1.0374	1.0403					
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98					
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73					
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697					
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.063	1.064	1.059	1.060	1.061	1.055	1.058					
TAMPA, ST. PETE, LAKELAND, HIGHLANDS, and SARASOTA DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> ÷ <u>AVERAGE BTU CONTENT</u> CCF PURCHASED	1.0472	1.0492	1.0492	1.0492	1.0492	1.0423	1.0462					
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98					
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73					
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697					
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.065	1.067	1.067	1.067	1.067	1.060	1.064					

ACTUAL FOR THE PERIOD OF: APRIL 1996 THROUGH MARCH 1997

EUSTIS, DAYTONA DIVISIONS:	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> ÷ <u>AVERAGE BTU CONTENT</u> CCF PURCHASED	1.0453	1.0443	1.0394	1.0394	1.0413	1.0354	1.0384					
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98					
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73					
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697					
3 BILLING FACTOR												
BTU CONTENT × PRESSURE CORRECTION FACTOR	1.063	1.062	1.057	1.057	1.058	1.053	1.056					
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> ÷ <u>AVERAGE BTU CONTENT</u> CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.												
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.												
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.												
3 BILLING FACTOR												
BTU CONTENT × PRESSURE CORRECTION FACTOR												

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

ESTIMATED FOR THE PERIOD OF:

APRIL 95 through MARCH 97

COST OF GAS PURCHASED	CURRENT MONTH: NOVEMBER 96				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
1 COMMODITY (Pipeline)	\$255,849	\$267,009	\$11,160	4.18	\$2,188,958	\$1,851,640	(\$337,318)	(18.22)
2 NO NOTICE SERVICE	\$41,340	\$41,640	\$300	0.72	\$338,372	\$338,672	\$300	0.09
3 SWING SERVICE	\$2,655,431	\$2,595,140	(\$60,291)	(2.32)	\$9,399,784	\$10,818,513	\$1,418,749	13.11
4 COMMODITY (Other)	\$3,972,214	\$3,693,662	(\$278,552)	(7.54)	\$35,664,782	\$38,366,294		0.00
5 DEMAND	\$3,290,227	\$3,173,321	(\$116,906)	(3.68)	\$20,631,189	\$20,631,211	\$22	0.00
6 OTHER	\$38,289	\$100,000	\$61,712	0.00	\$763,183	\$500,000	(\$263,183)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	\$73,244	\$88,746	\$15,502	17.47	\$693,138	\$717,555	\$24,417	3.40
8 DEMAND	\$564,900	\$552,081	(\$12,819)	(2.32)	\$4,502,742	\$4,570,562	\$67,820	1.48
9 OTHER	\$0	\$0	\$0	0.00	\$0	\$50,000	\$50,000	0.00
10								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$9,615,206	\$9,229,945	(\$385,261)	(4.17)	\$63,790,367	\$67,168,211	\$3,377,844	5.03
12 NET UNBILLED	\$320,525	\$0	(\$320,525)	0.00	(\$1,098,469)	\$0	\$1,098,469	0.00
13 COMPANY USE	\$7,489	\$0	(\$7,489)	0.00	\$77,758	\$0	(\$77,758)	0.00
14 TOTAL THERM SALES	\$8,633,663	\$9,229,945	\$596,282	6.46	\$68,771,650	\$67,168,211	(\$1,603,439)	(2.39)

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

ESTIMATED FOR THE PERIOD OF:

APRIL 96 through MARCH 97

THERMS PURCHASED	CURRENT MONTH: NOVEMBER 96				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)	41,967,711	38,858,232	(3,109,479)	(8.00)	281,920,219	284,981,689	3,061,470	1.07
16 NO NOTICE SERVICE (Billing Determinants Only)	8,000,000	8,000,000	0	0.00	48,800,000	48,800,000	0	0.00
17 SWING SERVICE (Commodity)	9,041,980	11,284,200	2,242,220	19.87	35,922,370	45,644,500	9,722,130	21.30
18 COMMODITY (Other) (Commodity)	18,508,075	15,958,100	(2,549,975)	(15.96)	159,523,085	145,572,779	(13,950,306)	(9.58)
19 DEMAND (Billing Determinants Only)	71,530,199	64,910,810	(6,619,589)	(10.20)	431,028,112	400,348,328	(30,681,784)	(7.68)
20 OTHER	0	0	0	0.00	215,640	0	(215,640)	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	11,644,500	11,615,932	(28,568)	(0.25)	94,892,531	95,214,410	321,879	0.34
22 DEMAND	13,822,800	13,792,510	(30,290)	(0.22)	112,609,371	112,917,244	307,873	0.27
23 OTHER	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (17+18-23)	27,550,055	27,242,300	(307,755)	(1.13)	195,445,455	191,217,279	(4,228,176)	(2.21)
25 NET UNBILLED	933,388	0	(933,388)	0.00	(1,793,621)	0	1,793,621	0.00
26 COMPANY USE	22,019	0	(22,019)	0.00	222,051	0	(222,051)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	24,194,484	27,242,300	3,047,816	11.19	198,842,890	191,217,279	(5,825,411)	(2.94)

COMPANY: PEOPLES GAS SYSTEM, INC.		COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR										SCHEDULE A-1	
		ESTIMATED FOR THE PERIOD OF:										PER500 TO DATE	
		CURRENT MONTH: NOVEMBER 96					APRIL 96 Through MARCH 97					DIFFERENCE	
CENTS PER THERM		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
				AMOUNT	%			AMOUNT	%			AMOUNT	%
28	COMMODITY (Pipeline)	0.00810	0.00687	0.00078	11.28	0.00778	0.00650	(0.00127)	(19.50)	0.00778	0.00650	(0.00127)	(19.50)
29	NO NOTICE SERVICE	0.00689	0.00694	0.00005	0.72	0.00693	0.00694	0.00001	0.06	0.00693	0.00694	0.00001	0.06
30	SWING SERVICE	0.29369	0.27998	(0.06370)	(27.70)	0.28187	0.23792	(0.02485)	(10.40)	0.28187	0.23792	(0.02485)	(10.40)
31	COMMODITY (Other)	0.21482	0.23146	0.01664	7.28	0.22357	0.26355	0.03998	15.17	0.22357	0.26355	0.03998	15.17
32	DEMAND	0.04600	0.04889	0.00289	5.91	0.04787	0.05153	0.00367	7.12	0.04787	0.05153	0.00367	7.12
33	OTHER	0.00000	0.00000	0.00000	0.00	3.53915	0.00000	0.00000	0.00	3.53915	0.00000	0.00000	0.00
LESS END-USE CONTRACT													
34	COMMODITY (Pipeline)	0.00629	0.00764	0.00135	17.87	0.00730	0.00754	0.00023	3.08	0.00730	0.00754	0.00023	3.08
35	DEMAND	0.04087	0.04003	(0.00084)	(2.10)	0.03999	0.04048	0.00049	1.21	0.03999	0.04048	0.00049	1.21
36	OTHER	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
37	TOTAL COST OF PURCHASES	0.34601	0.33861	(0.01620)	(3.91)	0.32638	0.35127	0.02488	7.08	0.32638	0.35127	0.02488	7.08
38	NET UNBILLED	0.34340	0.00000	(0.34340)	0.00	0.61243	0.00000	(0.61243)	0.00	0.61243	0.00000	(0.61243)	0.00
39	COMPANY USE	0.34012	0.00000	(0.34012)	0.00	0.35018	0.00000	(0.35018)	0.00	0.35018	0.00000	(0.35018)	0.00
40	TOTAL COST OF THERMS SOLD	0.39741	0.33861	(0.05880)	(17.30)	0.32407	0.35127	0.02720	7.74	0.32407	0.35127	0.02720	7.74
41	TRUE-UP	0.00459	0.00459	0.00000	0.00	0.00459	0.00459	0.00000	0.00	0.00459	0.00459	0.00000	0.00
42	TOTAL COST OF GAS	0.40200	0.34340	(0.05860)	(17.97)	0.32898	0.35598	0.02720	7.64	0.32898	0.35598	0.02720	7.64
43	REVENUE TAX FACTOR	1.00378	1.00378	0.00000	0.00	1.00378	1.00378	0.00000	0.00	1.00378	1.00378	0.00000	0.00
44	PGA FACTOR ADJUSTED FOR TAXES	0.40351	0.34469	(0.05882)	(17.97)	0.32989	0.35719	0.02730	7.64	0.32989	0.35719	0.02730	7.64
45	PGA FACTOR ROUNDED TO NEAREST .001	40.351	34.469	(5.882)	(17.97)	32.989	35.719	2.730	7.64	32.989	35.719	2.730	7.64

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

ESTIMATED FOR THE PERIOD OF: APRIL '96 through MARCH '97
CURRENT MONTH: NOVEMBER 1996

COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
1 Commodity Pipeline (FGT)	36,758,710	\$220,338	\$0.00599
2 Commodity Pipeline (SNG/SO GA)	4,313,900	\$29,441	\$0.00682
3 Cashouts-Peoples' Transportation Customers	371,351	\$2,222	\$0.00607
4 Imbalance Cashout-(FGT)-Jun '96	522,750	\$3,816	\$0.00730
5			
6			
7			
8 TOTAL COMMODITY (Pipeline)	41,967,711	\$255,849	\$0.00610
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
9 Swing Service-Demand-3rd Party Suppliers		\$152,085	\$0.00000
10 Swing Service-Commodity-3rd Party Suppliers	8,041,980	\$2,489,703	\$0.27846
11 Swing Service-Commodity-3rd Party Suppliers-Oct '96 Accrual Adj	0	\$3,613	\$0.00000
12			
13			
14			
15			
16 TOTAL SWING SERVICE	8,041,980	\$2,655,431	\$0.29298
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
17 Purchases from 3rd Party Suppliers	17,434,420	\$3,708,931	\$0.21274
18 City of Suwanee	13,440	\$6,685	\$0.49738
19 Cashouts-Peoples' Transportation Customers	382,715	\$88,741	\$0.23190
20 Imbalance Cashout-(FGT)-Jun '96	677,500	\$157,858	\$0.00000
21			
22			
23			
24			
25			
26 TOTAL COMMODITY (Other)	18,508,075	\$3,972,214	\$0.21462
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
27 Demand (FGT)	82,559,100	\$3,762,379	\$0.04557
28 Demand (SNG/SO GA)	9,318,170	\$408,720	\$0.04387
29 Temporary Acquisition Reservation Chas (a)-(FGT)	2,244,900	\$97,042	\$0.04323
30 Temporary Rebalishment Credit-(FGT)	(28,456,160)	(\$1,098,982)	\$0.04148
31 Temporary Rebalishment Credit-(FGT)-Adj. Oct '96	620,000	\$28,933	\$0.04344
32 Cashouts-Peoples' Transportation Customers	371,351	\$15,897	\$0.04281
33 Capacity Discount-Transp. Customer	2,354,088	\$51,131	\$0.02172
34 Imbalance Cashout-(FGT)-Jun '96	522,750	\$25,108	\$0.04803
35			
36			
37 TOTAL DEMAND	71,530,199	\$3,290,227	\$0.04600
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
38 Revenue Sharing-FGT	0	(\$54,821)	\$0.00000
39 Revenue Sharing-FGT-Adj. Oct '96	0	(\$180)	\$0.00000
40 Administrative Costs	0	\$68,530	\$0.00000
41 Legal Fees	0	\$4,560	\$0.00000
42			
43			
44			
45 TOTAL OTHER	0	\$38,289	\$0.00000

FOR THE PERIOD OF: APRIL 01 THROUGH MARCH 31

Page 1 of 1

	CURRENT MONTH		PERIOD TO DATE	
	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE
TRUE-UP CALCULATION				
1 PURCHASED GAS COST (A-1, LINES 3+4+6-13)	55,670,150	54,208,802	\$44,896,787	148,134,807
2 TRANSPORTATION COST (A-1, LINES 1+2+5+6-7-8)	2,987,581	2,941,143	\$18,725,822	\$18,033,408
3 TOTAL	8,507,717	8,229,945	\$43,712,609	\$47,168,215
4 FUEL REVENUES	8,833,643	9,229,945	\$48,771,650	\$47,168,211
(NET OF REVENUE TAX)				
5 TRUE-UP REFUND(COLLECTION)	(126,489)	(126,489)	(\$1,011,892)	(\$1,011,892)
6 FUEL REVENUE APPLICABLE TO PERIOD *	8,507,164	9,103,456	\$57,759,858	\$46,156,319
(LINE 4 (+ or -) LINE 5)				
7 TRUE-UP PROVISION - THIS PERIOD	(1,100,553)	(128,288)	\$4,047,048	(\$1,011,894)
(LINE 6 - LINE 2)				
8 INTEREST PROVISION-THIS PERIOD (71)	18,221	1,185	\$77,892	\$9,281
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	4,527,131	282,581	(\$2,448,778)	254,388
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 9)	128,489	128,489	\$1,011,892	\$1,011,892
10a FLEX RATE ADJUSTMENT	0	0	\$0	\$0
11 TOTAL EXTRACT TRUE-UP (7+8+9+10+10a)	3,571,308	283,745	2,887,255	283,745
11a REFUNDS FROM PIPELINE	0	0	\$884,853	\$0
12 ADJ TOTAL EXTRACT TRUE-UP (11+11a)	3,571,308	283,745	3,571,308	283,745
INTEREST PROVISION				
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	4,527,131	282,581	(\$4,284,571)	(\$4,202)
14 ENDING TRUE-UP BEFORE INTEREST (13+7+8+11a)	3,553,877	282,581	(\$3,280,517)	(\$28,102)
15 TOTAL (13+14)	8,080,208	525,121	(\$7,855,087)	(\$3,307)
16 AVERAGE (50% OF 15)	4,040,104	262,561	(\$3,777,544)	(\$3,350)
17 INTEREST RATE - FIRST DAY OF MONTH	5.38	5.38	0	0.00000
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.45	5.45	0	0.00000
19 TOTAL (17+18)	10,820	10,820	0	0.00000
20 AVERAGE (50% OF 19)	5,410	5,410	0	0.00000
21 MONTHLY AVERAGE (20/12 Months)	0.451	0.451	0	0.00000
22 INTEREST PROVISION (16+21)	\$18,221	\$1,185	(\$17,046)	(\$3,350)

* 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		TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE				SCHEDULE A-3 [™] Page 1 of 1					
(A) MONTH	(B) PURCHASED FROM	(C) PURCHASED FOR	(D) SCH TYPE	(E) SYSTEM SUPPLY	(F) END USE	(G) TOTAL PURCHASED	(H) COMMODITY THIRD PARTY	(I) PIPELINE COST	(J) DEMAND COST	(K) OTHER CHARGES	(L) TOTAL CENTS PER THERM
1 NOV 1998	PGT	POG	FTS-1 COMML PIPELINE	32,187,930		32,187,930		\$202,482.21			\$0.83
2 NOV 1998	PGT	POG	FTS-1 COMML PIPELINE	11,844,500		11,844,500		73,243.91			\$0.83
3 NOV 1998	PGT	POG	FTS-2 COMML PIPELINE	4,571,760		4,571,760		17,875.58			\$0.38
4 NOV 1998	PGT	POG	FTS-1 DEMAND	53,310,840		53,310,840			\$2,341,111.34		\$4.39
5 NOV 1998	PGT	POG	FTS-1 DEMAND	11,844,500		11,844,500			503,508.18		\$4.22
6 NOV 1998	PGT	POG	FTS-2 DEMAND	5,035,200		5,035,200			421,327.45		\$8.37
7 NOV 1998	PGT	POG	NO NOTICE	8,000,000		8,000,000			41,340.00		\$0.89
8 NOV 1998	PGT	POG	FTS-1 DEMAND	2,354,088		2,354,088			\$51,130.79		\$2.17
9 NOV 1998	TRANSUP CUSTOMER	POG	COMML OTHER								
10 NOV 1998		POG	COMML OTHER								
11 NOV 1998		POG	SONATSCO GA COMML PIPELINE	4,313,300		4,313,300		28,441.15			\$0.88
12 NOV 1998		POG	SONATSCO GA DEMAND	9,316,170		9,316,170			408,720.13		\$4.39
13 NOV 1998		POG	SONATSCO GA DEMAND	2,178,300		2,178,300			81,391.72		\$2.82
14 NOV 1998		POG	SWING								
15 NOV 1998		POG	COMML OTHER								
16 NOV 1998		POG	COMML OTHER								
17 NOV 1998		POG	COMML OTHER								
18 NOV 1998		POG	COMML OTHER								
19 NOV 1998		POG	COMML OTHER								
20 NOV 1998		POG	COMML OTHER								
21 NOV 1998		POG	COMML OTHER								
22 NOV 1998		POG	COMML OTHER								
23 NOV 1998		POG	COMML OTHER								
24 NOV 1998		POG	COMML OTHER								
25 NOV 10/8	CASHOUT CHARGES	POG	DEMAND	371,351		371,351			15,887.05		\$4.28
26 NOV 10/8	CASHOUT CHARGES	POG	COMML PIPELINE	371,351		371,351		2,354.18			\$0.81
27 NOV 10/8	CASHOUT CHARGES	POG	COMML OTHER	382,715		382,715					\$25.80
28 TOTAL				144,891,825	25,487,300	170,159,825	88,743.88	\$225,177.91	\$3,068,511.85	\$0.00	\$8.25

**This report excludes prior month's adjustments.

COMPANY: PEOPLES GAS SYSTEM, ETC.		TRANSPORTATION SYSTEM SUPPLY				SCHEDULE A-4 Page 1 of 2		
FOR THE PERIOD OF: PRESENT MONTH		APRIL 86 NOVEMBER 1998		Through MARCH 87				
(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT MMBtu	(D) NET AMOUNT MMBtu	(E) MONTHLY GROSS MMBtu	(F) MONTHLY NET MMBtu	(G) WELLHEAD PRICE \$/MMBtu	(H) CITYGATE PRICE \$/GAL	
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
		SUBTOTAL						

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

(2) The above net volumes are calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 3.00% per mmbtu.

(3) Included in the monthly gross volumes above are 471,177 mmbtu's neutralized at the pipeline receipt point via FGT FTS-2 capacity having a fuel surcharge of 3.00% per mmbtu.

COMPANY: PEOPLES GAS SYSTEM, INC.		TRANSPORTATION SYSTEM SUPPLY				SCHEDULE A-4 Page 2 of 2	
FOR THE PERIOD OF:		APRIL 98		Through		MARCH 97	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/D	NET AMOUNT MMBtu/D	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELL-HEAD PRICE \$/MMBtu	CITYGATE PRICE \$/Ccf/Yr
19							
20							
21							
22							
23							
24							
25							
26							
27		0	0	0	0	0.00000	0.00000
28		0	0	0	0	0.00000	0.00000
29		0	0	0	0	0.00000	0.00000
30		0	0	0	0	0.00000	0.00000
31		0	0	0	0	0.00000	0.00000
32		0	0	0	0	0.00000	0.00000
33		0	0	0	0	0.00000	0.00000
34		0	0	0	0	0.00000	0.00000
35		0	0	0	0	0.00000	0.00000
36	TOTAL						

(1) The wellhead price listed for each receipt point represents the actual cost of gas to PGS from its supplier(s).
 (2) The above net volumes are calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 3.06% per mmbtu.
 (3) Included in the monthly gross volumes above are 471,177 mmbtu's nominated at the pipeline receipt point via FGT FTS-2 capacity having a fuel surcharge of 3.06% per mmbtu.

COMPANY: PEOPLES GAS SYSTEM, INC.									
SCHEDULE A-3									
THERM SALES AND CUSTOMER DATA									
FOR THE MONTH OF NOVEMBER, 1996									
PERIOD TO DATE									
CURRENT MONTH					PERIOD TO DATE				
THERM SALES (MMBtu)	ACTUAL	ESTIMATE	DIFFERENCE	%	ACTUAL	ESTIMATE	DIFFERENCE	%	
1 RESIDENTIAL	3,628,874	3,258,329	(1,154,368)	(33.28)	21,719,283	18,887,488	(2,831,795)	(12.94)	(2,831,795)
2 SMALL COMM. SERVICE	174,331	178,324	3,793	0.2134	1,241,152	1,241,152	0	0	0
3 COMMERCIAL LV-1	7,393,797	7,393,797	(180,404)	(2.43)	42,322,771	42,322,771	0	0	0
4 COMMERCIAL LV-2	8,720,835	8,848,752	127,917	1.46	46,783,680	46,783,680	0	0	0
5 COMM. ST. LIGHTING	1,484,127	1,484,127	0	0	8,782,827	8,782,827	0	0	0
6 WHOLESALE	40,811	23,200	17,611	43.36	11,296,453	11,296,453	0	0	0
7 NATURAL GAS VEH. SALES	15,510	8,309	7,201	46.42	316,686	316,686	0	0	0
8 OFF SYSTEM SALES	43,821	77,887	34,066	77.80	77,887	77,887	0	0	0
9 TOTAL (FROM 1-8)	20,988,871	20,917,772	(71,099)	(0.34)	124,142,862	124,142,862	0	0	0
10 INTERGRUP TABLE LV-1	3,234,368	3,234,368	0	0	18,781,368	18,781,368	0	0	0
11 INTERGRUP TABLE LV-2	891,826	281,920	609,906	68.40	4,383,819	4,383,819	0	0	0
12 TOTAL INT. SALES	3,234,368	281,920	3,052,448	94.24	23,165,187	23,165,187	0	0	0
13 TOTAL (FROM 1-12)	24,194,464	24,194,464	0	0	147,308,049	147,308,049	0	0	0
14 TOTAL (FROM 1-13)	24,194,464	24,194,464	0	0	171,463,236	171,463,236	0	0	0
15 SMALL COMM. SERVICE	16,382	16,382	0	0	82,119	82,119	0	0	0
16 COMMERCIAL LV-1	253,284	253,284	0	0	1,028,547	1,028,547	0	0	0
17 COMMERCIAL LV-2	119,887	119,887	0	0	1,263,217	1,263,217	0	0	0
18 INTERGRUP TABLE LV-1	3,728,887	3,728,887	0	0	22,643,471	22,643,471	0	0	0
19 INTERGRUP TABLE LV-2	18,271,508	8,743,500	9,528,008	52.19	77,648,000	77,648,000	0	0	0
20 OFF SYSTEM SALES-TRANSP.	22,641,208	21,172,271	1,468,937	6.50	237,684,842	237,684,842	0	0	0
21 NATURAL GAS VEH. SALES	27,828,282	43,588,480	15,760,198	56.65	341,191,306	341,191,306	0	0	0
22 TOTAL (FROM 15-21)	82,933,748	79,313,559	3,620,189	4.37	427,624,948	427,624,948	0	0	0
23 RESIDENTIAL	181,387	177,628	3,759	2.07	1,241,152	1,241,152	0	0	0
24 SMALL COMM. SERVICE	1,128	1,128	0	0	6,819,311	6,819,311	0	0	0
25 COMMERCIAL SERVICE	14,799	14,771	28	0.19	117,621	117,621	0	0	0
26 COMMERCIAL LV-1	1,687	1,528	1,589	94.46	12,793	12,793	0	0	0
27 COMMERCIAL LV-2	47	32	15	31.91	282	282	0	0	0
28 COMM. ST. LIGHTING	2	2	0	0	16	16	0	0	0
29 WHOLESALE	23	17	6	26.09	141	141	0	0	0
30 NATURAL GAS VEH. SALES	203,094	199,199	3,895	1.92	1,892,889	1,892,889	0	0	0
31 OFF SYSTEM SALES	181,387	177,628	3,759	2.07	1,241,152	1,241,152	0	0	0
32 TOTAL (FROM 23-31)	385,081	385,081	0	0	2,134,868	2,134,868	0	0	0
33 TOTAL (FROM 1-32)	245,675,712	245,675,712	0	0	1,491,171,114	1,491,171,114	0	0	0
34 INTERGRUP TABLE LV-1	82	82	0	0	426	426	0	0	0
35 INTERGRUP TABLE LV-2	21	22	1	4.76	176	176	0	0	0
36 TOTAL INT. SALES	103	104	1	0.97	602	602	0	0	0
37 TOTAL (FROM 1-36)	245,675,815	245,675,815	0	0	1,491,773,982	1,491,773,982	0	0	0
38 RESIDENTIAL	14	14	0	0	62	62	0	0	0
39 SMALL COMM. SERVICE	25	25	0	0	126	126	0	0	0
40 COMMERCIAL LV-1	34,923	34,923	0	0	1,028,547	1,028,547	0	0	0
41 COMMERCIAL LV-2	668	667	1	0.15	6,819,311	6,819,311	0	0	0
42 COMM. ST. LIGHTING	1,095	1,095	0	0	6,819,311	6,819,311	0	0	0
43 WHOLESALE	27,272	12,326	14,946	54.83	144	144	0	0	0
44 NATURAL GAS VEH. SALES	38,211	38,211	0	0	3,776	3,776	0	0	0
45 OFF SYSTEM SALES	132,889	132,889	0	0	1,028,547	1,028,547	0	0	0
46 INTERGRUP TABLE LV-1	75	75	0	0	426	426	0	0	0
47 INTERGRUP TABLE LV-2	16,129	16,129	0	0	126	126	0	0	0
48 COMMERCIAL SERVICE-CE(TRANSP.)	43,897	43,897	0	0	1,028,547	1,028,547	0	0	0
49 COMMERCIAL LV-1 (TRANSP.)	64,277	64,277	0	0	6,819,311	6,819,311	0	0	0
50 INTERGRUP TABLE LV-1 (TRANSP.)	648,275	648,275	0	0	6,819,311	6,819,311	0	0	0
51 INTERGRUP TABLE LV-2 (TRANSP.)	3,234,464	3,234,464	0	0	23,165,187	23,165,187	0	0	0
52 OFF SYSTEM SALES-TRANSP.	181,387	177,628	3,759	2.07	1,241,152	1,241,152	0	0	0

THERM SALES (MMBtu) ACTUAL ESTIMATE DIFFERENCE % ACTUAL ESTIMATE DIFFERENCE %

NUMBER OF CUSTOMERS (P/MS) AVE. NO. OF CUSTOMERS PERIOD TO DATE

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NUMBER OF CUSTOMERS (P/MS) AVE. NO. OF CUSTOMERS PERIOD TO DATE

THERM SALES (PUSH)	CURRENT MONTH			NOVEMBER 1988			PERIOD TO DATE		
	ACTUAL	ESTIMATE	DIFFERENCE	%	ACTUAL	ESTIMATE	DIFFERENCE	%	
1 RESIDENTIAL	3,538,874	2,836,874	(1,164,884)	(33.24)	18,237,488	18,237,488	(2,281,792)	(12.52)	
2 SMALL COMM. SERVICE	178,834	178,834	3,783	0.00	1,341,182	1,341,182	(82,819)	(6.10)	
3 COMMERCIAL SERVICE	7,490,691	7,316,197	(174,494)	(2.33)	58,981,856	58,981,856	(2,821,724)	(4.78)	
4 COMMERCIAL LV-1	8,738,685	8,645,752	(92,933)	(1.06)	67,582,867	67,582,867	(2,599,834)	(3.85)	
5 COMMERCIAL LV-2	1,133,427	1,144,127	10,700	0.94	11,837,438	11,837,438	(581,178)	(4.91)	
6 COMM. ST LIGHTING	40,811	22,300	(18,511)	(45.36)	194,823	194,823	(12,742)	(6.54)	
7 WHOLESALE	16,510	8,659	(7,851)	(47.59)	77,882	77,882	2,820	3.62	
8 NATURAL GAS VEH. SALES	43,821	77,887	34,066	77.74	308,734	308,734	646,344	212.58	
8a OFF SYSTEM SALES	0	0	0	0.00	0	0	0	0.00	
8b OFF SYSTEM SALES	0	0	0	0.00	0	0	0	0.00	
9 TOTAL FIRM SALES	28,640,871	28,917,772	(143,099)	(0.50)	182,142,065	182,142,065	(7,298,808)	(4.00)	
10 INTERRUPTIBLE (TRANSP.)	0	0	0	0.00	0	0	0	0.00	
11 INTERRUPTIBLE LV-1	3,338,398	3,818,513	4,815	0.13	18,781,368	18,781,368	6,328,488	33.72	
12 INTERRUPTIBLE LV-2	803,426	2,324,190	1,520,764	187.72	8,468,968	8,468,968	194,430	2.30	
13 TOTAL INT. SALES	4,141,824	6,142,703	2,018,279	48.72	27,250,336	27,250,336	2,522,918	9.29	
14 TOTAL SALES	34,194,694	34,144,879	(49,815)	(0.15)	209,392,401	209,392,401	(5,775,926)	(2.76)	
15 SMALL COMM. SERVICE	18,263	0	(18,263)	(100.00)	83,119	0	(83,119)	(100.00)	
16a COMMERCIAL SERVICE	253,264	0	(253,264)	(100.00)	828,847	0	(828,847)	(100.00)	
16b COMMERCIAL LV-1	218,964	0	(218,964)	(100.00)	1,263,317	0	(1,263,317)	(100.00)	
16c INTERRUPTIBLE LV-1	3,287,267	2,883,789	(403,478)	(12.28)	23,643,471	18,887,837	(4,755,634)	(20.11)	
17 INTERRUPTIBLE LV-2	16,877,885	8,342,500	(8,535,385)	(50.64)	77,300,383	77,300,383	147,648	0.19	
17a OFF SYSTEM SALES-TRANSP.	23,641,250	31,172,271	8,531,021	36.10	237,204,542	246,207,823	9,003,281	3.83	
17b OFF SYSTEM SALES-TRANSP.	0	0	0	0.00	0	0	0	0.00	
18 TOTAL TRANSPORTATION	23,641,250	31,172,271	8,531,021	36.10	237,204,542	246,207,823	9,003,281	3.83	
19 TOTAL THROUGHPUT	63,933,748	79,315,659	15,381,911	24.04	527,624,948	528,683,868	1,058,920	0.20	
20 NATURAL GAS	181,281	177,828	(3,453)	(1.90)	1,431,861	1,431,861	(1,362)	(0.10)	
21 SMALL COMMERCIAL	4,128	5,228	1,100	26.65	48,181	48,181	0	0.00	
22 COMMERCIAL SERVICE	14,797	14,371	(426)	(2.88)	117,481	117,481	(948)	(0.80)	
23 COMMERCIAL LV-1	1,867	1,368	(499)	(26.73)	12,834	12,793	(41)	(0.32)	
24 COMMERCIAL LV-2	33	32	(1)	(3.03)	282	239	(43)	(15.62)	
25 COMM. ST LIGHTING	4	2	(2)	(50.00)	16	16	0	0.00	
26 WHOLESALE	23	17	(6)	(26.09)	140	141	1	0.71	
27 NATURAL GAS VEH. SALES	23	17	(6)	(26.09)	140	141	1	0.71	
27a OFF SYSTEM SALES	0	0	0	0.00	0	0	0	0.00	
28 TOTAL FIRM	282,664	198,189	(84,475)	(30.28)	1,887,211	1,882,899	(4,312)	(0.23)	
29 NATURAL GAS	181,281	177,828	(3,453)	(1.90)	1,431,861	1,431,861	(1,362)	(0.10)	
30 INTERRUPTIBLE (TRANSP.)	0	0	0	0.00	0	0	0	0.00	
31 INTERRUPTIBLE LV-1	63	68	5	7.94	630	662	32	5.08	
32 INTERRUPTIBLE LV-2	4	2	(2)	(50.00)	176	176	0	0.00	
33 TOTAL INT.	167	94	(73)	(43.72)	806	787	(19)	(2.36)	
34 SMALL COMM. SERVICE	14	0	(14)	(100.00)	42	0	(42)	(100.00)	
35a COMMERCIAL SERVICE	25	0	(25)	(100.00)	77	0	(77)	(100.00)	
35b COMMERCIAL LV-1	44	25	(19)	(43.18)	264	200	(64)	(24.24)	
35c INTERRUPTIBLE LV-1	7	8	1	14.29	58	58	0	0.00	
36 INTERRUPTIBLE LV-2	135	81	(54)	(39.93)	638	602	(36)	(5.64)	
37 TOTAL TRANSPORTATION	282,664	198,189	(84,475)	(30.28)	1,887,211	1,882,899	(4,312)	(0.23)	
38 TOTAL CUSTOMERS	282,664	198,189	(84,475)	(30.28)	1,887,211	1,882,899	(4,312)	(0.23)	
39 NATURAL GAS	181,281	177,828	(3,453)	(1.90)	1,431,861	1,431,861	(1,362)	(0.10)	
40 INTERRUPTIBLE (TRANSP.)	0	0	0	0.00	0	0	0	0.00	
41 INTERRUPTIBLE LV-1	21	22	1	4.76	176	176	0	0.00	
42 INTERRUPTIBLE LV-2	4	2	(2)	(50.00)	32	32	0	0.00	
43 TOTAL INT.	167	94	(73)	(43.72)	806	787	(19)	(2.36)	
44 SMALL COMM. SERVICE	14	0	(14)	(100.00)	42	0	(42)	(100.00)	
45a COMMERCIAL SERVICE	25	0	(25)	(100.00)	77	0	(77)	(100.00)	
45b COMMERCIAL LV-1	44	25	(19)	(43.18)	264	200	(64)	(24.24)	
45c INTERRUPTIBLE LV-1	7	8	1	14.29	58	58	0	0.00	
46 INTERRUPTIBLE LV-2	135	81	(54)	(39.93)	638	602	(36)	(5.64)	
47 TOTAL TRANSPORTATION	282,664	198,189	(84,475)	(30.28)	1,887,211	1,882,899	(4,312)	(0.23)	
48 TOTAL CUSTOMERS	282,664	198,189	(84,475)	(30.28)	1,887,211	1,882,899	(4,312)	(0.23)	
49 NATURAL GAS	181,281	177,828	(3,453)	(1.90)	1,431,861	1,431,861	(1,362)	(0.10)	
50 INTERRUPTIBLE (TRANSP.)	0	0	0	0.00	0	0	0	0.00	
51 INTERRUPTIBLE LV-1	17	18	1	5.88	143	143	0	0.00	
52 INTERRUPTIBLE LV-2	34	34	0	0.00	248	248	0	0.00	
53 TOTAL INT.	51	52	1	1.96	391	391	0	0.00	
54 SMALL COMM. SERVICE	608	608	0	0.00	409	478	69	16.89	
55a COMMERCIAL SERVICE	5,314	5,174	(140)	(2.63)	48,540	48,572	32	0.07	
55b COMMERCIAL LV-1	868	887	19	2.19	748	748	0	0.00	
55c COMMERCIAL LV-2	1,808	1,808	0	0.00	1,808	1,808	0	0.00	
56 COMM. ST LIGHTING	4	2	(2)	(50.00)	16	16	0	0.00	
57 WHOLESALE	23	17	(6)	(26.09)	140	141	1	0.71	
58 NATURAL GAS VEH. SALES	23	17	(6)	(26.09)	140	141	1	0.71	
58a OFF SYSTEM SALES	0	0	0	0.00	0	0	0	0.00	
58b OFF SYSTEM SALES	0	0	0	0.00	0	0	0	0.00	
59 INTERRUPTIBLE (TRANSP.)	0	0	0	0.00	0	0	0	0.00	
60 INTERRUPTIBLE LV-1	37,273	52,328	15,055	40.40	31,368	51,352	19,984	63.74	
61 INTERRUPTIBLE LV-2	121,909	108,100	(13,809)	(11.33)	83,826	83,826	(1,154)	(1.38)	
62 TOTAL TRANSPORTATION	159,182	160,428	1,246	0.78	115,194	115,194	0	0.00	
63a SMALL COMM. SERVICE(TRANSP.)	726	0	(726)	(100.00)	1,263	0	(1,263)	(100.00)	
63b SMALL COMM. SERVICE(TRANSP.)	0	0	0	0.00	0	0	0	0.00	
64 COMMERCIAL LV-1 (TRANSP.)	18,128	0	(18,128)	(100.00)	1,033	0	(1,033)	(100.00)	
64b COMMERCIAL LV-2 (TRANSP.)	84,827	0	(84,827)	(100.00)	66,148	0	(66,148)	(100.00)	
65 INTERRUPTIBLE (TRANSP.)	0	0	0	0.00	0	0	0	0.00	
66 INTERRUPTIBLE LV-1 (TRANSP.)	541,208	541,208	0	0.00	541,208	541,208	0	0.00	
67 INTERRUPTIBLE LV-2 (TRANSP.)	2,294,464	2,294,464	0	0.00	2,294,464	2,294,464	0	0.00	
68 OFF SYSTEM SALES (TRANSP.)	0	0	0	0.00	0	0	0	0.00	

COMPANY: PEOPLES GAS SYSTEM, INC.		CONVERSION FACTOR CALCULATION											
SCHEDULE A-8		Page 1 of 3											
ACTUAL FOR THE PERIOD OF: APRIL 1996 THROUGH MARCH 1997		APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
JACKSONVILLE DIVISION:													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
THEIRMS PURCHASED	= AVERAGE BTU CONTENT	1.8384	1.8364	1.8335	1.8335	1.8354	1.8285	1.8344	1.8325				
CCF PURCHASED													
2 PRESSURE CORRECTION FACTOR													
a. DELIVERY PRESSURE OF GAS SOLD	p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98				
b. DELIVERY PRESSURE OF GAS PURCHASED	p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73				
PRESSURE CORRECTION FACTOR (pb)	p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697				
3 BILLING FACTOR													
BTU CONTENT x PRESSURE CORRECTION FACTOR		1.058	1.054	1.051	1.051	1.053	1.048	1.052	1.050				
SOUTH FLORIDA, PALM BEACH GARDENS DIVISIONS:													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
THEIRMS PURCHASED	= AVERAGE BTU CONTENT	1.9482	1.9443	1.9483	1.9483	1.9423	1.9364	1.9394	1.9364				
CCF PURCHASED													
2 PRESSURE CORRECTION FACTOR													
a. DELIVERY PRESSURE OF GAS SOLD	p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98				
b. DELIVERY PRESSURE OF GAS PURCHASED	p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73				
PRESSURE CORRECTION FACTOR (pb)	p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697				
3 BILLING FACTOR													
BTU CONTENT x PRESSURE CORRECTION FACTOR		1.064	1.062	1.058	1.058	1.060	1.054	1.057	1.056				

COMPANY: PEOPLES GAS SYSTEM, INC. CONVERSION FACTOR CALCULATION

ACTUAL FOR THE PERIOD OF: APRIL 1996 THROUGH MARCH 1997

ORLANDO DIVISION:	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED =AVERAGE BTU CONTENT	1.0453	1.0482	1.0413	1.0423	1.0433	1.0374	1.0403	1.0384				
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98				
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73				
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697				
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.063	1.064	1.069	1.069	1.061	1.055	1.058	1.056				

TAMPA, ST. PETE, LAKELAND, HIGHLANDS, and SARASOTA DIVISIONS:

1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED =AVERAGE BTU CONTENT	1.0472	1.0482	1.0482	1.0482	1.0482	1.0423	1.0482	1.0433				
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98				
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73				
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697				
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.065	1.067	1.067	1.067	1.067	1.060	1.064	1.061				

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

ESTIMATED FOR THE PERIOD OF:

APRIL 96 through MARCH 97

COST OF GAS PURCHASED	CURRENT MONTH: DECEMBER 96				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLFX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	\$285,451	\$245,265	(\$40,186)	(16.38)	\$2,474,409	\$2,434,223	(\$40,186)	(1.65)
2 NO NOTICE SERVICE	\$42,718	\$42,718	\$0	0.00	\$381,090	\$381,090	\$0	0.00
3 SWING SERVICE	\$4,813,018	\$4,752,023	(\$60,995)	(1.28)	\$14,212,782	\$14,151,787	(\$60,995)	(0.43)
4 COMMODITY (Other)	\$5,468,874	\$3,139,354	(\$2,327,520)	(74.14)	\$41,131,656	\$38,804,138	(\$2,327,520)	(6.00)
5 DEMAND	\$3,297,620	\$3,209,600	(\$88,020)	(2.74)	\$23,928,809	\$23,840,789	(\$88,020)	(0.37)
6 OTHER	\$192,672	\$100,000	(\$92,672)	0.00	\$955,855	\$863,183	(\$92,672)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	\$77,207	\$75,685	(\$1,522)	(2.01)	\$770,345	\$768,823	(\$1,522)	(0.20)
8 DEMAND	\$587,122	\$577,389	(\$9,733)	(1.69)	\$5,089,864	\$5,080,131	(\$9,733)	(0.19)
9 OTHER	\$0	\$0	\$0	0.00	\$0	\$0	\$0	0.00
10								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$13,434,024	\$10,835,886	(\$2,598,138)	(23.98)	\$77,224,391	\$74,628,253	(\$2,598,138)	(3.48)
12 NET UNBILLED	\$650,581	\$0	(\$650,581)	0.00	(\$447,888)	(\$1,098,469)	(\$650,581)	0.00
13 COMPANY USE	\$8,957	\$0	(\$8,957)	0.00	\$84,715	\$77,758	(\$8,957)	0.00
14 TOTAL THERM SALES	\$11,101,166	\$10,835,886	(\$265,280)	(2.45)	\$79,872,816	\$79,607,536	(\$265,280)	(0.33)

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

ESTIMATED FOR THE PERIOD OF:

APRIL 96 through MARCH 97

THERMS PURCHASED	CURRENT MONTH: DECEMBER 96				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)	44,952,020	44,014,930	(937,090)	(2.13)	328,872,239	325,935,149	(937,090)	(0.29)
16 NO NOTICE SERVICE (Billing Determinants Only)	6,200,000	6,200,000	0	0.00	55,000,000	55,000,000	0	0.00
17 SWING SERVICE (Commodity)	10,865,860	12,654,850	1,788,990	13.98	46,808,230	48,577,220	1,768,990	3.64
18 COMMODITY (Other) (Commodity)	20,499,029	19,327,430	(1,171,599)	(6.06)	180,022,114	178,850,515	(1,171,599)	(0.66)
19 DEMAND (Billing Determinants Only)	70,867,926	67,460,879	(3,407,047)	(5.05)	501,896,038	498,488,891	(3,407,047)	(0.68)
20 OTHER	0	0	0	0.00	215,640	215,640	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	12,274,560	12,032,650	(241,910)	(2.01)	107,167,091	106,925,181	(241,910)	(0.23)
22 DEMAND	14,525,470	16,551,157	2,025,687	12.24	127,134,841	129,160,528	2,025,687	1.57
23 OTHER	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (17+18-23)	31,384,889	31,982,280	597,391	1.87	226,830,344	227,427,735	597,391	0.26
25 NET UNBILLED	1,894,529	0	(1,894,529)	0.00	100,908	(1,793,821)	(1,894,529)	0.00
26 COMPANY USE	20,450	0	(20,450)	0.00	242,501	222,051	(20,450)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	30,215,636	31,982,280	1,766,644	5.52	227,058,326	228,824,970	1,766,644	0.77

COMPANY: PEOPLES GAS SYSTEM, INC		COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR										SCHEDULE A-1	
ESTIMATED FOR THE PERIOD OF:		CURRENT MONTH: DECEMBER 98					PERIOD TO DATE					APRIL 98 through MARCH 97	
		ACTUAL		DIFFERENCE		REV. FLEX DOWN EST.		ACTUAL		REV. FLEX DOWN EST.		DIFFERENCE	
		AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
28	COMMODITY (Pipeline)	0.00635	(13.98)	(0.00078)	(13.98)	0.00557		0.00757		0.00747		(0.00010)	(1.36)
29	NO NOTICE SERVICE	0.00689	0.00	0.00000	0.00	0.00689		0.00683		0.00683		0.00000	0.00
30	SWING SERVICE	0.44213	(17.74)	(0.06662)	(17.74)	0.37551		0.30364		0.28133		(0.01231)	(4.23)
31	COMMODITY (Other)	0.26669	(84.19)	(0.10426)	(84.19)	0.18243		0.27848		0.21698		(0.01152)	(5.31)
32	DEMAND	0.04853	2.20	0.00105	2.20	0.04758		0.04768		0.04783		0.00015	0.31
33	OTHER	0.00000	0.00	0.00000	0.00	0.00000		4.43264		0.00000		0.00000	0.00
LESS END-USE CONTRACT													
34	COMMODITY (Pipeline)	0.00629	(0.00)	(0.00000)	(0.00)	0.00629		0.00719		0.00719		0.00000	0.03
35	DEMAND	0.04042	(15.87)	(0.00554)	(15.87)	0.03488		0.04004		0.03833		(0.00070)	(1.79)
36	OTHER	0.00000	0.00	0.00000	0.00	0.00000		0.00000		0.00000		0.00000	0.00
37	TOTAL COST OF PURCHASES	0.42804	(26.34)	(0.08823)	(26.34)	0.33881		0.34045		0.32813		(0.01232)	(3.75)
38	NET UNBILLED	0.34348	0.00	(0.34348)	0.00	0.00000		(4.45784)		0.00000		4.45784	0.00
39	COMPANY USE	0.34020	0.00	(0.34020)	0.00	0.00000		0.34834		0.00000		(0.34834)	0.00
40	TOTAL COST OF THERMS SOLD	0.44481	(31.23)	(0.10580)	(31.23)	0.33881		0.34811		0.32813		(0.01398)	(4.29)
41	TRUE-UP	0.09459	0.00	0.00000	0.00	0.09459		0.09459		0.09459		0.00000	0.00
42	TOTAL COST OF GAS	0.44820	(30.81)	(0.10580)	(30.81)	0.34340		0.34470		0.33072		(0.01398)	(4.23)
43	REVENUE TAX FACTOR	1.00378	0.00	0.00000	0.00	1.00378		1.00378		1.00378		0.00000	0.00
44	PGA FACTOR ADJUSTED FOR TAXES	0.45088	(30.81)	(0.10819)	(30.81)	0.34489		0.34589		0.33186		(0.01403)	(4.23)
45	PGA FACTOR ROUNDED TO NEAREST .001	45.088	(30.81)	(10.61938)	(30.81)	34.489		34.589		33.186		(1.40328)	(4.23)

ESTIMATED FOR THE PERIOD OF: APRIL '96 through MARCH '97
CURRENT MONTH: DECEMBER 1996

COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
1 Commodity Pipeline (FGT)	37,682,560	\$227,932	\$0.00605
2 Commodity Pipeline (SNG/ISO GA)	6,485,090	\$52,939	\$0.00816
3 Cashouts-Peoples' Transportation Customers	1,406,509	\$8,746	\$0.00622
4 Commodity Pipeline-Prior Month Adj. With 3rd Party Supplier	(622,139)	(\$4,166)	\$0.00670
5			
6			
7			
8 TOTAL COMMODITY (Pipeline)	44,952,020	\$285,451	\$0.00835
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
9 Swing Service-Demand-3rd Party Suppliers		\$222,716	\$0.00000
10 Swing Service-Commodity-3rd Party Suppliers	10,885,860	\$4,145,514	\$0.38082
11 Swing Service-Demand-3rd Party Suppliers-Nov. '96 Accrual Adj.		\$18,000	\$0.00000
12 Swing Service-Commodity-3rd Party Suppliers-Nov. '96 Accrual Adj.	0	\$426,788	\$0.00000
13			
14			
15			
16 TOTAL SWING SERVICE	10,885,860	\$4,813,018	\$0.44213
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
17 Purchases from 3rd Party Suppliers	19,344,060	\$5,433,656	\$0.28090
18 City of Sunrise	13,691	\$8,319	\$0.48157
19 Cashouts-Peoples' Transportation Customers	1,449,549	\$519,145	\$0.35814
20 Purchases from 3rd Party Suppliers-Prior Month Adj.	(641,831)	(\$141,203)	\$0.22000
21 Purchases from 3rd Party Suppliers-Nov. '96 Accrual Adj.	0	(\$439,919)	\$0.00000
22 Bookouts-Jul'96	333,560	\$88,676	\$0.26645
23			
24			
25			
26 TOTAL COMMODITY (Other)	20,499,029	\$5,466,874	\$0.26669
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
27 Demand (FGT)	85,311,070	\$3,887,118	\$0.04558
28 Demand (SNG/ISO GA)	9,833,349	\$416,289	\$0.04321
29 Temporary Acquisition Reservation Charge-(FGT)	2,319,730	\$100,277	\$0.04323
30 Temporary Relinquishment Credit-(FGT)	(29,892,790)	(\$1,209,272)	\$0.04045
31 Volumetric Relinquishment Credit-(FGT)	(601,400)	(\$23,892)	\$0.03973
32 Cashouts-Peoples' Transportation Customers	1,406,509	\$58,704	\$0.04174
33 Capacity Discount-Transp. Customer	2,233,597	\$48,514	\$0.02172
34 Customer Billing Prior Month Adj.-Transp. Customer	1,080,000	\$48,885	\$0.04341
35 Demand-Prior Month Adj. With 3rd Party Supplier	(622,139)	(\$26,982)	\$0.04337
36			
37 TOTAL DEMAND	70,867,926	\$3,297,620	\$0.04653
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
38 Revenue Sharing-FGT	0	(\$41,101)	\$0.00000
39 Administrative Costs	0	\$66,397	\$0.00000
40 Legal Fees	0	\$167,654	\$0.00000
41 Customer Billing Prior Month Adj.-Transp. Customer	0	(\$278)	\$0.00000
42			
43			
44			
45 TOTAL OTHER	0	\$192,672	\$0.00000

FOR THE PERIOD OF APRIL 98 THROUGH MARCH 97

Page 1 of 1

	CURRENT MONTH - DECEMBER 98		PERIOD TO DATE	
	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE
TRUE-UP CALCULATION				
1 PURCHASED GAS COST (A. LINES 3+4+9-13)	\$10,272,835	\$7,881,377	\$55,259,772	\$52,878,164
2 TRANSPORTATION COST (A. LINES 1+2+5+6+7+8)	3,154,132	2,944,509	\$1,879,854	21,879,331
3 TOTAL	13,427,067	10,825,886	\$77,139,626	74,548,495
4 FUEL REVENUES	11,101,168	10,835,588	\$79,872,816	79,807,538
(NET OF REVENUE TAX)				
5 TRUE-UP REFUND(COLLECTION)	(128,688)	(128,499)	(1,138,491)	(1,138,491)
6 FUEL REVENUE APPLICABLE TO PERIOD	10,878,967	10,708,387	\$78,734,325	78,468,945
(LINE 4 (+) - (LINE 5))				
7 TRUE-UP PROVISION THIS PERIOD	(2,432,400)	(1,288,999)	\$1,594,848	3,820,550
(LINE 6 - LINE 2)				
8 INTEREST PROVISION THIS PERIOD (21)	11,440	16,964	\$49,431	94,955
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	3,571,208	3,571,208	(2,249,778)	(2,249,778)
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	128,499	128,499	\$1,138,491	1,138,491
10a FLEX RATE ADJUSTMENT	0	0	\$0	0
11 TOTAL ESTIMATE TRUE-UP (7+8+9+10+10a)	1,259,847	3,588,372	\$72,984,218	2,804,218
11a REFUNDS FROM PIPELINE	0	0	\$84,853	84,853
12 ADJ TOTAL ESTIMATE TRUE-UP (11+11a)	1,259,847	3,588,372	\$73,069,071	2,889,071
INTEREST PROVISION				
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	3,571,208	3,571,208	(9)	(9)
14 ENDING TRUE-UP BEFORE INTEREST (13+7+5+11a)	1,245,407	3,571,208	2,321,901	1,887,58
15 TOTAL (13+14)	4,816,715	7,142,816	2,321,901	0,48288
16 AVERAGE (50% OF 15)	2,408,358	3,571,208	1,182,950	0,48288
17 INTEREST RATE - FIRST DAY OF MONTH	5.45	5.45	0	0.00000
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.95	5.95	0	0.00000
19 TOTAL (17+18)	11,600	11,600	0	0.00000
20 AVERAGE (50% OF 19)	5,700	5,700	0	0.00000
21 MONTHLY AVERAGE (20/12 Months)	0.475	0.475	0	0.00000
22 INTEREST PROVISION (18+21)	\$11,440	\$16,964	\$5,534	\$0,48288

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

SCHEDULE A 3 rd Page 1 of 1		TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE APRIL 96 MARCH 97									
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
MONTH	PURCHASED FROM	PURCHASED FOR	SON TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY THIRD PARTY	COMMODITY COST PIPELINE	DEMAND COST	OTHER CHARGES	TOTAL CENTS PER THERM
1 DEC 1996	PGT	PGS	FIS-1 COMM PIPELINE	33,882,850	12,274,565	33,882,850		\$212,898.08			\$0.83
2 DEC 1996	PGT	PGS	FIS-1 COMM PIPELINE	3,819,910		12,274,560		77,208.98			\$0.83
3 DEC 1996	PGT	PGS	FIS-2 COMM PIPELINE	53,116,840		3,618,910		14,935.85			\$0.39
4 DEC 1996	PGT	PGS	FIS-1 DEMAND	4,018,770		53,116,840			\$2,333,545.23		\$4.38
5 DEC 1996	PGT	PGS	FIS-1 DEMAND	6,300,000		12,274,560			530,781.82		\$4.32
6 DEC 1996	PGT	PGS	FIS-2 DEMAND	2,233,567		4,018,770			420,885.83		\$10.47
7 DEC 1996	PGT	PGS	NO NOTICE	8,485,080		6,300,000			42,718.00		\$0.89
8 DEC 1996	TRANSP CUSTOMER	PGS	FIS-1 DEMAND	2,233,567		2,233,567			\$48,513.72		\$2.17
9 DEC 1996		PGS	COMM OTHER								
10 DEC 1996		PGS	SONATZGO GA COMM PIPELINE	6,485,080		6,485,080		\$2,828.24			\$0.82
11 DEC 1996		PGS	SONATZGO GA DEMAND	8,833,348		8,833,348			416,268.83		\$4.32
12 DEC 1996		PGS	SONATZGO GA DEMAND		2,250,910	2,250,910			56,348.88		\$2.50
13 DEC 1996		PGS	SWING								
14 DEC 1996		PGS	COMM OTHER								
15 DEC 1996		PGS	SWING								
16 DEC 1996		PGS	COMM OTHER								
17 DEC 1996		PGS	SWING								
18 DEC 1996		PGS	COMM OTHER								
19 DEC 1996		PGS	SWING								
20 DEC 1996		PGS	COMM OTHER								
21 DEC 1996		PGS	COMM OTHER								
22 DEC 1996		PGS	COMM OTHER								
23 DEC 1996		PGS	COMM OTHER								
24 DEC 1996		PGS	COMM OTHER								
25 DEC 1996		PGS	COMM OTHER								
26 DEC 1996		PGS	COMM OTHER								
27 DEC 1996	CASHOUT CHARGES	PGS	DEMAND	1,408,509		1,408,509		6,745.57	58,703.94		\$4.17
28 DEC 1996	CASHOUT CHARGES	PGS	COMM PIPELINE	1,408,509		1,408,509					\$0.82
29 DEC 1996	CASHOUT CHARGES	PGS	COMM OTHER	1,489,549		1,489,549		\$19,144.87			\$35.81
30	TOTAL			153,893,893	28,800,030	180,693,923	\$10,088,315.24	\$288,872.71	\$4,130,277.84	\$0.00	\$8.08

--This report includes prior monthly/quarterly adjustments.

COMPANY PEOPLES GAS SYSTEM, INC.		TRANSPORTATION SYSTEM SUPPLY				SCHEDULE A-4 Page 1 of 2	
FOR THE PERIOD OF		APRIL 96		Through		MARCH 97	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT MONTHLY	NET AMOUNT MONTHLY	MONTHLY GROSS AMOUNT	MONTHLY NET AMOUNT	WELLHEAD PRICE \$/MMBtu	CITYGATE PRICE \$/CfEYF
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
SUBTOTAL							

(1) The wellhead price listed for each receipt point represents the actual cost of gas to PGS from its supplier(s).
 (2) The above net volumes are calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 3.05% per mmbtu.
 (3) Included in the monthly gross volumes above are 393,666 mmbtu's nominated at the pipeline receipt point via FGT FTS-2 capacity having a fuel surcharge of 3.05% per mmbtu.

COMPANY: PEOPLES GAS SYSTEM, INC.		TRANSPORTATION SYSTEM SUPPLY				SCHEDULE A-4 Page 7 of 2	
FOR THE PERIOD OF		APRIL 88		Through		MARCH 87	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT MAINTENANCE	NET AMOUNT MAINTENANCE	MONTHLY GROSS MAINTENANCE	MONTHLY NET MAINTENANCE	WELLHEAD PRICE \$/mmbtu	CITYGATE PRICE (CITYG)
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32		0	0	0	0	0.00000	0.00000
33		0	0	0	0	0.00000	0.00000
34		0	0	0	0	0.00000	0.00000
35		0	0	0	0	0.00000	0.00000
36							
TOTAL							

(1) The wellhead price listed for each receipt point represents the actual cost of gas to PGS from its supplier(s).
 (2) The above net volumes are calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 1.00% per mmbtu.
 (3) Included in the monthly gross volumes above are 333,698 mmbtu's nominated at the pipeline receipt point via FGT FTS-2 capacity having a fuel surcharge of 1.00% per mmbtu.

FOR THE MONTH OF DECEMBER 1988

THEM SALES FROM	CURRENT MONTH			PERIOD TO DATE			DIFFERENCE	ESTIMATE	ACTUAL	%	DIFFERENCE	%
	ACTUAL	ESTIMATE	DIFFERENCE	ESTIMATE	ACTUAL	ESTIMATE						
THEM SALES FROM												
1 RESIDENTIAL	4,648,483	4,584,588	(64,895)	24,408,713	23,882,883	(525,830)	(2,548,848)	(2,548,848)	(2,548,848)	(100.00)	(2,548,848)	(100.00)
2 SMALL COMM. SERVICE	238,801	213,887	24,914	1,573,217	1,584,745	(11,528)	(118,427)	(118,427)	(118,427)	(100.00)	(118,427)	(100.00)
3 COMMERCIAL SERVICE	8,238,840	8,288,261	(49,421)	68,941,720	64,222,158	4,719,562	(3,518,247)	(3,518,247)	(3,518,247)	(100.00)	(3,518,247)	(100.00)
4 COMMERCIAL LV-1	16,412,481	8,748,968	7,663,513	78,016,348	73,214,189	4,802,159	(2,721,159)	(2,721,159)	(2,721,159)	(100.00)	(2,721,159)	(100.00)
5 COMMERCIAL LV-2	1,308,815	1,427,289	(118,474)	13,146,132	12,212,842	933,290	(432,211)	(432,211)	(432,211)	(100.00)	(432,211)	(100.00)
6 COMM. ST. LIGHTING	41,540	22,308	19,232	282,208	218,423	63,785	(142,783)	(142,783)	(142,783)	(100.00)	(142,783)	(100.00)
7 WHOLESALE	12,791	968	11,823	88,289	81,783	6,506	2,484	2,484	2,484	(100.00)	2,484	(100.00)
8 NATURAL GAS VEH. SALES	48,956	77,887	(28,931)	437,489	417,890	19,599	(47,589)	(47,589)	(47,589)	(100.00)	(47,589)	(100.00)
9A OFF SYSTEM SALES												
9B TOTAL FROM SALES	28,032,448	23,059,727	4,972,721	188,174,827	177,881,898	10,292,929	(2,372,827)	(2,372,827)	(2,372,827)	(100.00)	(2,372,827)	(100.00)
THEM SALES INTERRUPTIBLE												
10 NATURAL GAS VEH. SALES	2,428,010	3,628,448	(1,200,438)	22,181,874	21,817,482	3,664,392	8,715,916	8,715,916	8,715,916	(100.00)	8,715,916	(100.00)
11 INTERRUPTIBLE LV-1	1,418,424	3,204,200	(1,785,776)	11,612,850	12,888,378	(1,275,528)	(1,081,428)	(1,081,428)	(1,081,428)	(100.00)	(1,081,428)	(100.00)
12 INTERRUPTIBLE LV-2	204,756	287,238	(82,482)	4,688,271	782,222	3,906,049	(2,921,845)	(2,921,845)	(2,921,845)	(100.00)	(2,921,845)	(100.00)
13 TOTAL INT SALES	4,051,190	7,119,886	(3,068,696)	27,472,995	25,488,082	1,984,913	(1,005,283)	(1,005,283)	(1,005,283)	(100.00)	(1,005,283)	(100.00)
THEM SALES TRANSPORTATION												
14A SMALL COMM. SERVICE	18,827	6	18,821	146	6	140	(146)	(146)	(146)	(100.00)	(146)	(100.00)
14B COMMERCIAL SERVICE	215,607	6	(215,599)	63,748	6	63,742	(63,742)	(63,742)	(63,742)	(100.00)	(63,742)	(100.00)
15 COMMERCIAL LV-1	408,514	6	(408,508)	1,182,194	6	1,182,188	(1,182,188)	(1,182,188)	(1,182,188)	(100.00)	(1,182,188)	(100.00)
15A INTERRUPTIBLE LV-1	4,538,562	2,894,730	1,643,832	17,823,731	21,532,261	(3,708,530)	(1,783,731)	(1,783,731)	(1,783,731)	(100.00)	(1,783,731)	(100.00)
16 INTERRUPTIBLE LV-2	11,793,810	8,743,080	3,050,730	28,182,873	21,532,261	6,650,612	(1,182,188)	(1,182,188)	(1,182,188)	(100.00)	(1,182,188)	(100.00)
17 INTERRUPTIBLE LV-2	29,541,303	27,813,348	1,727,955	82,284,282	67,284,388	15,000,000	(1,182,188)	(1,182,188)	(1,182,188)	(100.00)	(1,182,188)	(100.00)
17A OFF SYSTEM SALES-TRANSP												
18 TOTAL TRANSPORTATION	42,915,489	38,487,736	4,427,753	133,782,144	124,644,730	9,137,414	(1,182,188)	(1,182,188)	(1,182,188)	(100.00)	(1,182,188)	(100.00)
19 TOTAL, THROUGHPUT	72,728,085	78,889,853	(6,161,768)	618,282,144	608,164,730	10,117,414	(1,182,188)	(1,182,188)	(1,182,188)	(100.00)	(1,182,188)	(100.00)
NUMBER OF CUSTOMERS (THRU)												
20 RESIDENTIAL	183,783	188,872	(5,089)	1,181,836	1,181,833	3	(3)	(3)	(3)	(100.00)	(3)	(100.00)
21 SMALL COMMERCIAL	1,165	131	1,034	14,328	14,328	0	0	0	0	(100.00)	0	(100.00)
22 COMMERCIAL SERVICE	14,832	14,889	(57)	132,688	131,526	1,162	(1,162)	(1,162)	(1,162)	(100.00)	(1,162)	(100.00)
23 COMMERCIAL LV-1	1,909	1,289	620	14,428	14,272	156	(156)	(156)	(156)	(100.00)	(156)	(100.00)
24 COMMERCIAL LV-2	24	28	(4)	228	228	0	0	0	0	(100.00)	0	(100.00)
25 COMM. ST. LIGHTING	48	32	16	414	385	29	(29)	(29)	(29)	(100.00)	(29)	(100.00)
26 WHOLESALE	2	2	0	16	16	0	0	0	0	(100.00)	0	(100.00)
27 NATURAL GAS VEH. SALES	32	17	15	182	158	24	(24)	(24)	(24)	(100.00)	(24)	(100.00)
27A OFF SYSTEM SALES												
28 TOTAL FROM CUSTOMERS (THRU)	205,846	207,225	(1,379)	1,813,787	1,804,524	9,263	(9,263)	(9,263)	(9,263)	(100.00)	(9,263)	(100.00)
NUMBER OF CUSTOMERS (BY)												
29 INTERRUPTIBLE SMALL	81	69	12	111	111	0	0	0	0	(100.00)	0	(100.00)
30 INTERRUPTIBLE LV-1	2	2	0	842	842	0	0	0	0	(100.00)	0	(100.00)
31 INTERRUPTIBLE LV-2	4	4	0	25	22	3	(3)	(3)	(3)	(100.00)	(3)	(100.00)
32 TOTAL INT	105	85	20	864	841	23	(23)	(23)	(23)	(100.00)	(23)	(100.00)
NUMBER OF CUSTOMERS (TRANSP)												
32AAA SMALL COMM. SERVICE	11	6	5	32	6	26	(26)	(26)	(26)	(100.00)	(26)	(100.00)
32B COMMERCIAL LV-1	13	6	7	85	6	79	(79)	(79)	(79)	(100.00)	(79)	(100.00)
32C COMMERCIAL LV-2	4	6	(2)	181	6	175	(175)	(175)	(175)	(100.00)	(175)	(100.00)
33 COMMERCIAL LV-1	6	6	0	60	60	0	0	0	0	(100.00)	0	(100.00)
33A INTERRUPTIBLE LV-1	43	25	18	28	22	6	(6)	(6)	(6)	(100.00)	(6)	(100.00)
34 INTERRUPTIBLE LV-2	28	18	10	173	162	11	(11)	(11)	(11)	(100.00)	(11)	(100.00)
35 INTERRUPTIBLE LV-2	7	6	1	83	66	17	(17)	(17)	(17)	(100.00)	(17)	(100.00)
35A OFF SYSTEM SALES-TRANSP	6	6	0	6	6	0	0	0	0	(100.00)	0	(100.00)
36 TOTAL TRANSPORTATION	134	81	53	782	483	299	(299)	(299)	(299)	(100.00)	(299)	(100.00)
37 TOTAL CUSTOMERS	205,778	207,075	(2,297)	1,814,483	1,808,818	5,665	(5,665)	(5,665)	(5,665)	(100.00)	(5,665)	(100.00)
THEM USE PER CUSTOMER												
38 RESIDENTIAL	28	22	6	18	13	5	(5)	(5)	(5)	(100.00)	(5)	(100.00)
39 SMALL COMMERCIAL	48	48	0	37	34	3	(3)	(3)	(3)	(100.00)	(3)	(100.00)
40 COMMERCIAL SERVICE	624	688	(64)	613	488	125	(125)	(125)	(125)	(100.00)	(125)	(100.00)
41 COMMERCIAL LV-1	4,288	6,280	(1,992)	5,203	8,271	(3,068)	(3,068)	(3,068)	(3,068)	(100.00)	(3,068)	(100.00)
42 COMMERCIAL LV-2	28,486	50,978	(22,492)	48,328	48,278	50	(50)	(50)	(50)	(100.00)	(50)	(100.00)
43 COMM. ST. LIGHTING	657	783	(126)	4,588	740	3,848	(3,848)	(3,848)	(3,848)	(100.00)	(3,848)	(100.00)
44 WHOLESALE	8,413	8,286	127	2,488	8,089	(5,601)	(5,601)	(5,601)	(5,601)	(100.00)	(5,601)	(100.00)
45 NATURAL GAS VEH. SALES	2,134	4,370	(2,236)	2,488	5,780	(3,292)	(3,292)	(3,292)	(3,292)	(100.00)	(3,292)	(100.00)
45A OFF SYSTEM SALES	0	0	0	0	0	0	0	0	0	(100.00)	0	(100.00)
46 INTERRUPTIBLE SMALL	28,277	22,857	5,420	31,188	51,287	(20,099)	(20,099)	(20,099)	(20,099)	(100.00)	(20,099)	(100.00)
47 INTERRUPTIBLE LV-1	60,448	78,314	(17,866)	64,119	5,165	58,954	(58,954)	(58,954)	(58,954)	(100.00)	(58,954)	(100.00)
48 INTERRUPTIBLE LV-2	78,189	143,883	(65,694)	126,228	38,131	88,097	(88,097)	(88,097)	(88,097)	(100.00)	(88,097)	(100.00)
48A SMALL COMM. SERVICE(TRANSP)	0	0	0	0	0	0	0	0	0	(100.00)	0	(100.00)
48B COMMERCIAL LV-1 (TRANSP)	12,550	817	11,733	1,138	11	11,265	(11,265)	(11,265)	(11,265)	(100.00)	(11,265)	(100.00)
48C COMMERCIAL LV-2 (TRANSP)	168,752	184,508	(15,756)	11,784	6	11,778	(11,778)	(11,778)	(11,778)	(100.00)	(11,778)	(100.00)
49 INTERRUPTIBLE SMALL (TRANSP)	58,195	197,288	(139,093)	2,212	88,728	(86,516)	(86,516)	(86,516)	(86,516)	(100.00)	(86,516)	(100.00)
50 INTERRUPTIBLE LV-1 (TRANSP)	2,648,890	441,208	2,207,682	61,207	828,484	(808,277)	(808,277)	(808,277)	(808,277)	(100.00)	(808,277)	(100.00)
51 INTERRUPTIBLE LV-2 (TRANSP)												
52 OFF SYSTEM SALES-(TRANSP)												

Composite Exhibit No. _____
 Docset No. 970003-GU
 Tampa Electric Company d/b/a
 Peoples Gas System
 (EE-1)
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ACTUAL FOR THE PERIOD OF: APRIL 1996 THROUGH MARCH 1997

JACKSONVILLE DIVISION:	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> ÷ <u>AVERAGE BTU CONTENT</u> <u>CCF PURCHASED</u>	1.0384	1.0364	1.0335	1.0335	1.0354	1.0285	1.0344	1.0325	1.0364			
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98			
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73			
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697			
3 BILLING FACTOR												
BTU CONTENT ÷ PRESSURE CORRECTION FACTOR	1.056	1.054	1.051	1.051	1.053	1.046	1.052	1.050	1.054			
SOUTH FLORIDA, PALM BEACH GARDENS DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> ÷ <u>AVERAGE BTU CONTENT</u> <u>CCF PURCHASED</u>	1.0462	1.0443	1.0403	1.0403	1.0423	1.0364	1.0394	1.0384	1.0443			
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98			
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73			
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697			
3 BILLING FACTOR												
BTU CONTENT ÷ PRESSURE CORRECTION FACTOR	1.064	1.062	1.058	1.058	1.060	1.054	1.057	1.056	1.062			

SCHEDULE A-4
 Page 2 of 3

COMPANY: PEOPLES GAS SYSTEM, INC. CONVERSION FACTOR CALCULATION

ACTUAL FOR THE PERIOD OF: APRIL 1996 THROUGH MARCH 1997

ORLANDO DIVISION:	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED *AVERAGE BTU CONTENT	1.0453	1.0482	1.0413	1.0433	1.0433	1.0374	1.0403	1.0384	1.0482			
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.93	14.98	14.98	14.98	14.98			
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73			
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897			
3 BILLING FACTOR												
BTU CONTENT * PRESSURE CORRECTION FACTOR	1.063	1.064	1.059	1.060	1.061	1.055	1.058	1.056	1.064			
TAMPA, ST. PETE, LAKELAND, HIGHLANDS, and SARASOTA DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED *AVERAGE BTU CONTENT	1.0472	1.0492	1.0492	1.0492	1.0492	1.0423	1.0482	1.0433	1.0521			
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98			
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73			
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897			
3 BILLING FACTOR												
BTU CONTENT * PRESSURE CORRECTION FACTOR	1.065	1.067	1.067	1.067	1.067	1.060	1.064	1.061	1.070			

ACTUAL FOR THE PERIOD OF: APRIL 1996 THROUGH MARCH 1997

EUSTIS, DAYTONA DIVISIONS:	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	D. C.	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> ÷ <u>AVERAGE BTU CONTENT</u> <u>CCF PURCHASED</u>	1.0453	1.0443	1.0394	1.0394	1.0413	1.0354	1.0384	1.0374	1.0443			
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98			
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73			
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897			
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.063	1.062	1.057	1.057	1.059	1.053	1.056	1.055	1.062			

1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> ÷ <u>AVERAGE BTU CONTENT</u> <u>CCF PURCHASED</u>												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.												
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.												
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.												
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR												

Compassia Exhibit No. _____
 Docket No. 970003-CU
 Tampa Electric Company d/b/a
 Peoples Gas System
 (EE-1)
 Page 29c of 815

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

ESTIMATED FOR THE PERIOD OF:

APRIL '96 through MARCH '97

Page 1 of 3

	CURRENT MONTH: JANUARY 97			PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE	ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.			DOWN EST.		AMOUNT
COST OF GAS PURCHASED							
1 COMMODITY (Pipeline)	\$369,862	\$247,013	(\$122,849)	\$2,844,271	\$2,681,236	(\$163,034)	(6.08)
2 90 DAY NOTICE SERVICE	\$42,718	\$42,718	\$0	\$423,808	\$423,808	\$0	0.00
3 SPILLING SERVICE	\$4,229,948	\$3,796,867	(\$443,081)	\$18,442,730	\$17,938,854	(\$504,076)	(2.81)
4 COMMODITY (Other)	\$8,052,211	\$4,338,775	(\$3,713,436)	\$48,183,868	\$43,142,911	(\$5,040,956)	(14.00)
5 DEMAND	\$3,431,880	\$3,229,809	(\$202,271)	\$27,360,689	\$27,070,398	(\$290,292)	(1.07)
6 OTHER	\$90,807	\$100,000	\$39,193	\$1,018,602	\$963,183	(\$53,479)	0.00
LESS END-USE CONTRACT							
7 COMMODITY (Pipeline)	\$78,854	\$77,388	(\$1,466)	\$849,199	\$846,191	(\$3,008)	(0.36)
8 DEMAND	\$588,446	\$603,969	\$5,523	\$5,668,310	\$5,684,100	(\$4,210)	(0.07)
9 OTHER	\$0	\$0	\$0	\$0	\$0	\$0	0.00
10							
11 TOTAL COST	\$15,510,126	\$11,063,645	(\$4,446,481)	\$82,734,517	\$85,688,668	(\$7,044,619)	(8.22)
12 NET UNBILLED	\$617,609	\$0	(\$617,609)	\$169,521	(\$1,088,469)	(\$1,268,390)	0.00
13 COMPANY USE	\$6,777	\$0	(\$6,777)	\$91,492	\$77,758	(\$13,734)	0.00
14 TOTAL THERM SALES	\$12,799,702	\$11,063,645	(\$1,736,057)	\$82,672,518	\$80,671,181	(\$2,001,337)	(2.21)

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

ESTIMATED FOR THE PERIOD OF:

APRIL 96 Through MARCH 97

Page 2 of 3

THERMS PURCHASED	CURRENT MONTH: JANUARY 97				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)	57,890,521	43,438,238	(14,254,285)	(32.82)	384,562,780	369,371,385	(15,191,375)	(4.11)
16 NO NOTICE SERVICE (Billing Determinants Only)	6,200,000	6,200,000	0	0.00	61,200,000	61,200,000	0	0.00
17 SWING SERVICE (Commodity)	10,061,070	9,765,000	(316,070)	(3.24)	56,889,300	58,342,220	1,452,920	2.49
18 COMMODITY (Other) (Commodity)	30,207,693	22,889,870	(7,317,823)	(31.97)	210,229,807	201,740,385	(8,489,422)	(4.21)
19 DEMAND (Billing Determinants Only)	75,152,192	67,973,588	(7,178,604)	(10.56)	577,048,230	568,482,579	(8,565,651)	(1.87)
20 OTHER	0	0	0	0.00	215,840	215,840	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	12,536,450	12,300,190	(236,260)	(1.92)	119,703,541	119,225,371	(478,170)	(0.40)
22 DEMAND	14,787,360	18,986,791	4,199,431	22.12	141,922,201	148,147,319	6,225,118	4.20
23 OTHER	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (17+18-23)	40,288,763	32,654,870	(7,633,893)	(23.38)	267,119,107	260,082,605	(7,036,502)	(2.71)
25 NET UNBILLED	1,799,093	0	(1,799,093)	0.00	1,900,001	(1,793,621)	(3,693,622)	0.00
26 COMPANY USE	19,928	0	(19,928)	0.00	262,429	222,051	(40,378)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	36,030,245	32,654,870	(3,375,375)	(10.34)	263,088,571	261,479,840	(1,608,731)	(0.62)

Composite Exhibit No. _____
 Docket No. 970003-GJ
 Tampa Electric Company d/b/a
 Peoples Gas System
 (EE-1)
 Page 306 of 85

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

ESTIMATED FOR THE PERIOD OF:

APRIL 86 through MARCH 87

Page 3 of 3

CENTS PER THERM		CURRENT MONTH: JANUARY 87				PERIOD TO DATE			
		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
				AMOUNT	%			AMOUNT	%
28	COMMODITY (Pipeline) (1/15)	0.00641	0.00569	(0.00072)	(12.74)	0.00740	0.00728	(0.00014)	(1.86)
29	NO NOTICE SERVICE (2/16)	0.00689	0.00689	0.00000	0.00	0.00692	0.00692	0.00000	0.00
30	SWING SERVICE (3/17)	0.41959	0.38790	(0.03179)	(8.20)	0.32419	0.30747	(0.01671)	(5.44)
31	COMMODITY (Other) (4/18)	0.26656	0.18955	(0.07701)	(40.83)	0.23395	0.21385	(0.02010)	(9.40)
32	DEMAND (5/19)	0.04587	0.04751	0.00185	3.89	0.04741	0.04779	0.00037	0.78
33	OTHER (6/20)	0.00000	0.00000	0.00000	0.00	4.71483	0.00000	0.00000	0.00
LESS END-USE CONTRACT									
34	COMMODITY (Pipeline) (7/21)	0.00829	0.00829	0.00000	0.00	0.00709	0.00713	0.00000	0.05
35	DEMAND (8/22)	0.04047	0.03181	(0.00866)	(27.22)	0.04008	0.03837	(0.00171)	(4.48)
36	OTHER (9/23)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
37	TOTAL COST OF PURCHASES (11/24)	0.38497	0.33881	(0.04617)	(13.83)	0.34717	0.32947	(0.01789)	(5.37)
38	NFT UNBILLED (12/25)	0.34340	0.00000	(0.34340)	0.00	0.08943	0.00000	(0.08943)	0.00
39	COMPANY USE (13/28)	0.34007	0.00000	(0.34007)	0.00	0.34864	0.00000	(0.34864)	0.00
40	TOTAL COST OF THERMS SOLD (11/27)	0.43048	0.33881	(0.09167)	(27.06)	0.35248	0.32771	(0.02477)	(7.56)
41	TRUE-UP (E-4)	0.00459	0.00459	0.00000	0.00	0.00459	0.00459	0.00000	0.00
42	TOTAL COST OF GAS (40+41)	0.43507	0.34340	(0.09167)	(28.70)	0.35707	0.33230	(0.02477)	(7.45)
43	REVENUE TAX FACTOR	1.00378	1.00378	0.00000	0.00	1.00378	1.00378	0.00000	0.00
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.43670	0.34489	(0.09201)	(28.70)	0.35842	0.33355	(0.02487)	(7.45)
45	PGA FACTOR ROUNDED TO NEAREST .001	43.670	34.489	(9.20145)	(28.70)	35.842	33.355	(2.48659)	(7.45)

PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
SCHEDULE A-1 SUPPORTING DETAILESTIMATED FOR THE PERIOD OF: APRIL 96 through MARCH 97
CURRENT MONTH: JANUARY 1997

COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
1 Commodity Pipeline (FGT)	42,879,410	\$259,498	\$0.00605
2 Commodity Pipeline (SNG/SO GA)	8,566,060	\$53,198	\$0.00610
3 Cashouts-Peoples' Transportation Customers	754,595	\$4,801	\$0.00638
4 Commodity Pipeline-Prior Month Adj. With 3rd Party Supplier	3,802,056	\$22,657	\$0.00629
5 Imbalance Cashout-(FGT)-Jul. '96	3,888,400	\$29,707	\$0.00784
6			
7			
8 TOTAL COMMODITY (Pipeline)	57,890,521	\$369,862	\$0.00641
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
9 Swing Service-Demand-3rd Party Suppliers		\$248,837	\$0.00000
10 Swing Service-Commodity-3rd Party Suppliers	10,081,070	\$3,982,411	\$0.39504
11 Swing Service-Demand-3rd Party Suppliers-Dec. '96 Accrual Adj.		\$599	\$0.00000
12 Swing Service-Commodity-3rd Party Suppliers-Dec. '96 Accrual Adj.	0	\$1	\$0.00000
13			
14			
15			
16 TOTAL SWING SERVICE	10,081,070	\$4,729,948	\$0.41959
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
17 Purchases from 3rd Party Suppliers	27,705,140	\$7,410,784	\$0.26749
18 City of Sunrise	18,322	\$7,338	\$0.44959
19 Cashouts-Peoples' Transportation Customers	777,685	\$257,389	\$0.33097
20 Purchases from 3rd Party Suppliers-Prior Month Adj.	(486,025)	(\$106,926)	\$0.22000
21 Purchases from 3rd Party Suppliers-Dec. '96 Accrual Adj.	2,168,351	\$477,037	\$0.22000
22 Imbalance Cashout-(FGT)-Jul. '96	26,220	\$8,607	\$0.25700
23			
24			
25			
26 TOTAL COMMODITY (Other)	30,207,893	\$8,052,211	\$0.26658
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
27 Demand (FGT)	85,311,070	\$3,887,605	\$0.04557
28 Demand (SNG/SO GA)	8,833,349	\$418,269	\$0.04321
29 Temporary Acquisition Reservation Charge-(FGT)	2,318,730	\$100,277	\$0.04323
30 Temporary Relinquishment Credit-(FGT)	(28,847,000)	(\$1,207,406)	\$0.04188
31 Volumetric Relinquishment Credit-(FGT)	(555,090)	(\$21,724)	\$0.03914
32 Cashouts-Peoples' Transportation Customers	754,595	\$33,007	\$0.04374
33 Capacity Discount-Transp. Customer	2,809,212	\$62,726	\$0.02233
34 Demand-Prior Month Adj. With 3rd Party Supplier	3,728,328	\$161,128	\$0.04324
35			
36			
37 TOTAL DEMAND	75,152,192	\$3,431,880	\$0.04567
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
38 Revenue Sharing-FGT	0	(\$34,045)	\$0.00000
39 Administrative Costs	0	\$93,007	\$0.00000
40 Legal Fees	0	\$1,845	\$0.00000
41			
42			
43			
44			
45 TOTAL OTHER	0	\$60,807	\$0.00000

FOR THE PERIOD OF: APRIL 98 Through MARCH 97 Page 1 of 1

	CURRENT MONTH		PERIOD TO DATE			
	JANUARY 97		ESTIMATE			
	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE		
TRUE-UP CALCULATION						
1 PURCHASED GAS COST (A-1, LINES 3+4-B-1:3)	\$12,275,281	\$4,125,842	\$47,535,164	\$41,003,806	(\$6,531,298)	(0.00671)
2 TRANSPORTATION COST (A-1, LINES 1+2+5+6+7+8)	3,227,967	2,036,003	325,107,821	\$24,808,334	(498,587)	(0.01990)
3 TOTAL	15,503,248	11,063,845	\$47,863,025	\$65,812,140	(7,030,883)	(0.07569)
4 FUEL REVENUES	12,790,702	11,063,845	\$42,872,118	\$40,871,181	(2,001,337)	(0.02160)
(NET OF REVENUE TAX)						
5 TRUE-UP REFUND(COLLECTION)	(126,489)	(126,489)	(51,264,890)	(51,264,890)	0	0.00000
6 FUEL REVENUE APPLICABLE TO PERIOD	12,873,203	10,937,356	\$91,407,328	\$49,606,191	(2,001,337)	(0.02169)
(LINE 4 (+ or -) LINE 5)						
7 TRUE-UP PROVISION - THIS PERIOD	(2,830,146)	(126,489)	(51,235,497)	\$3,794,051	5,029,548	(4.07087)
(LINE 6 - LINE 3)						
8 INTEREST PROVISION THIS PERIOD (21)	(431)	17,844	\$68,860	\$112,800	22,016	0.25689
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	1,256,847	3,568,272	(2,248,778)	(2,248,778)	0	0.00000
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 9)	126,489	126,489	\$1,264,890	\$1,264,890	0	0.00000
10a FLEX RATE ADJUSTMENT	0	0	\$0	\$0	0	0.00000
11 TOTAL ESTRACT TRUE-UP (7+8+9+10+10a)	(1,447,251)	3,805,316	(2,131,305)	2,821,263	5,052,567	(7.37085)
11a REFUNDS FROM PIPELINE	0	0	\$684,053	\$684,053	0	0.00000
11a ADJ TOTAL ESTRACT TRUE-UP (11+11a)	(1,447,251)	3,805,316	(1,447,251)	3,805,316	5,052,567	(3.49115)
INTEREST PROVISION						
13 BEGINNING TRUE-UP AND INTEREST PROVISION (8)	1,256,847	3,568,272	2,231,425	1,85498		
14 ENDING TRUE-UP BEFORE INTEREST (13+7+5+11a)	(1,448,000)	3,568,272	5,033,072	(3,48014)		
15 TOTAL (13+14)	(189,853)	7,176,543	7,264,497	(38,78057)		
16 AVERAGE (50% OF 15)	(94,877)	3,588,272	3,632,248	(38,78057)		
17 INTEREST RATE - FIRST DAY OF MONTH	5.95	5.95	0	0.00000		
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.45	5.45	0	0.00000		
18 TOTAL (17+18)	11,400	11,400	0	0.00000		
20 AVERAGE (50% OF 18)	3,700	3,700	0	0.00000		
21 MONTHLY AVERAGE (20+12 Months)	0.475	0.475	0	0.00000		
22 INTEREST PROVISION (16+21)	(6451)	\$17,044	\$17,485	(638,78057)		

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

TRANSPORTATION PURCHASES											
SYSTEM SUPPLY AND END USE											
APRIL 88 MARCH 87											
SCHEDULE A-3**											
Page 1 of 1											
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY PURITY	PIPELINE COST	DEMAND COST	OTHER CHARGES	TOTAL CENTS PER THERM
1 JAN 1987	FGT	PGS	FTS-1 COMM PIPELINE	34,548,000		34,548,000		\$242,718.51			\$0.83
2 JAN 1987	FGT	PGS	FTS-1 COMM PIPELINE		12,538,450	12,538,450		76,854.27			\$0.83
3 JAN 1987	FGT	PGS	FTS-2 COMM PIPELINE	4,281,410		4,281,410		16,778.40			\$0.39
4 JAN 1987	FGT	PGS	FTS-1 DEMAND	51,201,440		51,201,440			\$2,336,178.53		\$4.34
5 JAN 1987	FGT	PGS	FTS-1 DEMAND		12,538,450	12,538,450			542,078.21		\$4.32
6 JAN 1987	FGT	PGS	FTS-2 DEMAND	6,027,270		6,027,270			422,573.36		\$8.41
7 JAN 1987	FGT	PGS	NO NOTICE	2,202,000		2,202,000			42,716.00		\$0.88
8 JAN 1987	TRANSP CUSTOMER	PGS	FTS-1 DEMAND	2,609,212		2,609,212			982,775.85		\$2.23
9 JAN 1987		PGS	COMM OTHER								
10 JAN 1987		PGS	SONAT/SGO GA COMM PIPELINE	8,568,060		8,568,060		\$3,197.87			\$0.81
11 JAN 1987		PGS	SONAT/SGO GA DEMAND	8,833,349		8,833,349			418,289.03		\$4.32
12 JAN 1987		PGS	SONAT/SGO GA DEMAND		2,250,110	2,250,110			54,369.80		\$2.50
13 JAN 1987		PGS	SWING								
14 JAN 1987		PGS	COMM OTHER								
15 JAN 1987		PGS	SWING								
16 JAN 1987		PGS	COMM OTHER								
17 JAN 1987		PGS	SWING								
18 JAN 1987		PGS	SWING								
19 JAN 1987		PGS	COMM OTHER								
20 JAN 1987		PGS	COMM OTHER								
21 JAN 1987		PGS	COMM OTHER								
22 JAN 1987		PGS	COMM OTHER								
23 JAN 1987		PGS	COMM OTHER								
24 JAN 1987		PGS	COMM OTHER								
25 JAN 1987		PGS	COMM OTHER								
26 JAN 1987	CASH-OUT CHARGES	PGS	DEMAND	754,595		754,595			33,007.35		\$4.37
27 JAN 1987	CASH-OUT CHARGES	PGS	COMM PIPELINE	754,595		754,595		4,801.49			\$0.64
28 JAN 1987	CASH-OUT CHARGES	PGS	COMM OTHER	777,895		777,895		257,389.49			\$33.10
29 TOTAL				180,399,828	27,223,810	182,713,638	\$11,650,964.89	\$396,351.54	\$4,158,854.49	\$0.00	\$8.27

**This report excludes price month/period adjustments

THEM SALES FROM	CURRENT MONTH			JANUARY 1997 PERIOD TO DATE			PERIOD TO DATE		
	ACTUAL	ESTIMATE	DIFFERENCE	%	ACTUAL	ESTIMATE	DIFFERENCE	%	
1 RESIDENTIAL	6,328,869	6,318,134	291,865	8.84812	32,837,821	30,372,317	2,465,504	0.86842	
2 SMALL COMM SERVICE	298,749	297,892	8,563	0.82790	1,843,091	1,852,547	(9,456)	0.05131	
3 COMMERCIAL SERVICE	10,913,336	9,267,560	1,645,776	0.81475	78,037,856	74,686,738	3,351,118	0.05682	
4 COMMERCIAL LV-1	11,604,484	11,084,478	520,006	0.66443	89,822,827	96,718,878	(6,896,051)	0.02687	
5 COMMERCIAL LV-2	1,579,534	1,579,534	0	0.25277	14,400,203	14,284,378	115,825	0.00805	
6 COMM ST LIGHTING	48,870	22,700	26,170	0.51372	499,806	341,123	158,683	0.41057	
7 WHOLESALE	13,497	13,497	0	0.03493	191,794	194,809	(3,015)	0.02979	
8 NATURAL GAS VEH SALES	34,190	77,897	(43,707)	1.03499	478,876	862,462	(383,586)	1.60554	
9 OFF SYSTEM SALES	28,093,267	28,054,932	38,335	0.70000	217,047,829	218,419,896	(1,372,067)	0.00679	
10 TOTAL THEM SALES	28,093,267	28,054,932	38,335	0.82328	217,047,829	218,419,896	(1,372,067)	0.00679	
11 INTERRUPTIBLE SMALL	2,348,312	2,348,312	0	0.64644	24,751,828	24,861,412	(109,584)	0.00401	
12 INTERRUPTIBLE LV-1	1,428,821	1,428,821	0	1.00000	13,644,781	13,644,781	0	0.23100	
13 INTERRUPTIBLE LV-2	3,155,786	42,850	(3,112,936)	0.08866	7,844,048	837,372	(7,006,676)	0.38325	
14 TOTAL INT SALES	7,132,824	2,817,983	4,314,841	0.82964	45,339,739	32,126,935	13,212,804	0.15842	
15 1974 SALES	26,239,245	27,287,952	(1,048,707)	0.62359	242,688,871	251,413,662	(8,724,791)	0.03495	
16 NATURAL GAS VEH SALES	44	0	44	1.00000	188	0	188	1.00000	
17 NATURAL GAS VEH SALES	159,458	0	159,458	0.00000	62,208	0	62,208	0.00000	
18 TOTAL THEM SALES	159,458	0	159,458	1.00000	1,852,899	1,852,899	0	1.00000	
19 COMMERCIAL SERVICE	410,545	0	410,545	0.00000	2,669,256	2,669,256	0	0.00000	
20 COMMERCIAL LV-1	4,812,014	2,788,291	2,023,723	0.43237	23,094,987	24,340,080	(1,245,093)	0.25432	
21 INTERRUPTIBLE SMALL	13,148,288	8,743,500	4,404,788	0.25096	182,412,656	87,135,000	95,277,656	0.05152	
22 COMMERCIAL LV-1	28,254,951	33,878,469	(5,623,518)	0.00000	209,485,786	300,896,832	(90,411,046)	0.08772	
23 COMM ST LIGHTING	45,852,936	69,811,170	(23,958,234)	0.00000	428,756,746	430,868,569	(2,111,823)	0.00000	
24 WHOLESALE	81,863,195	82,818,832	(955,637)	0.82135	891,445,329	891,879,352	(434,023)	0.00000	
25 OFF SYSTEM SALES	168,458	181,878	(13,420)	0.91938	1,864,764	1,864,764	0	0.00000	
26 TOTAL THEM SALES	168,458	181,878	(13,420)	0.91938	1,864,764	1,864,764	0	0.00000	
27 RESIDENTIAL	1,108	8,313	(7,205)	0.82489	62,208	62,208	0	0.01067	
28 SMALL COMM SERVICE	15,082	14,833	249	0.82840	94,279	94,279	0	0.01601	
29 COMMERCIAL SERVICE	1,978	1,877	101	0.02907	147,769	146,142	1,627	0.01146	
30 COMMERCIAL LV-1	32	32	0	0.00000	16,179	15,849	330	0.02012	
31 COMMERCIAL LV-2	56	2	54	0.00000	350	286	64	0.02920	
32 WHOLESALE	21	17	4	0.00000	464	327	137	0.00000	
33 NATURAL GAS VEH SALES	31	17	14	0.00000	203	176	27	0.00000	
34 OFF SYSTEM SALES	297,494	293,481	4,013	0.91938	2,820,241	2,898,999	(78,758)	0.00000	
35 TOTAL THEM SALES	297,494	293,481	4,013	0.91938	2,820,241	2,898,999	(78,758)	0.00000	
36 RESIDENTIAL	64	68	(4)	0.17827	781	688	93	0.13362	
37 INTERRUPTIBLE SMALL	21	22	(1)	0.4792	218	226	(8)	0.09917	
38 INTERRUPTIBLE LV-1	4	4	0	0.25000	46	25	21	0.37000	
39 INTERRUPTIBLE LV-2	199	84	115	0.12791	1,853	938	915	0.11296	
40 TOTAL INT SALES	204	116	88	0.00000	1,905	1,031	874	0.00000	
41 COMMERCIAL SERVICE	19	0	19	0.00000	49	0	49	0.00000	
42 COMMERCIAL LV-1	35	0	35	0.00000	126	0	126	0.00000	
43 COMMERCIAL LV-2	42	25	17	0.00000	352	256	96	0.00000	
44 INTERRUPTIBLE SMALL	26	16	10	0.15000	193	160	33	0.04726	
45 INTERRUPTIBLE LV-1	7	7	0	0.00000	79	73	6	0.00000	
46 INTERRUPTIBLE LV-2	137	60	77	0.00000	899	543	356	0.00000	
47 NATURAL GAS VEH SALES	297,494	293,481	4,013	0.81304	2,820,241	2,898,999	(78,758)	0.00000	
48 TOTAL THEM SALES	297,494	293,481	4,013	0.81304	2,820,241	2,898,999	(78,758)	0.00000	
49 RESIDENTIAL	34	34	0	0.91938	188	188	0	0.00000	
50 SMALL COMM SERVICE	665	674	(9)	0.00000	29	26	3	0.00000	
51 COMMERCIAL SERVICE	6,167	674	5,493	0.00000	828	507	321	0.00000	
52 COMMERCIAL LV-1	29,182	7,288	21,894	0.00000	8,365	4,472	3,893	0.00000	
53 COMMERCIAL LV-2	937	58,081	(57,144)	0.00000	49,945	49,945	0	0.00000	
54 COMM ST LIGHTING	6,749	6,512	237	0.00000	882	727	155	0.00000	
55 WHOLESALE	1,319	4,379	(3,060)	0.00000	8,009	8,240	(231)	0.00000	
56 NATURAL GAS VEH SALES	20,251	0	20,251	0.00000	2,244	5,871	(3,627)	0.00000	
57 OFF SYSTEM SALES	68,126	57,158	10,968	0.91938	31,199	51,872	(20,673)	0.00000	
58 INTERRUPTIBLE SMALL	788,849	152,842	636,007	0.00000	38,828	72,291	(33,463)	0.00000	
59 INTERRUPTIBLE LV-1	0	0	0	0.00000	188,162	33,495	154,667	0.00000	
60 INTERRUPTIBLE LV-2	0	0	0	0.00000	5	0	5	0.00000	
61 COMMERCIAL SERVICE (TRANSF)	1,826	0	1,826	0.00000	1,122	0	1,122	0.00000	
62 COMMERCIAL LV-1 (TRANSF)	11,229	0	11,229	0.00000	11,711	0	11,711	0.00000	
63 COMMERCIAL LV-2 (TRANSF)	65,725	0	65,725	0.00000	38,853	0	38,853	0.00000	
64 COMMERCIAL LV-3 (TRANSF)	114,223	0	114,223	0.00000	84,620	0	84,620	0.00000	
65 INTERRUPTIBLE SMALL (TRANSF)	487,429	0	487,429	0.00000	538,638	97,262	(441,376)	0.00000	
66 INTERRUPTIBLE LV-1 (TRANSF)	3,713,280	4,725,528	(1,012,248)	0.00000	4,135,511	4,234,119	(98,608)	0.00000	
67 OFF SYSTEM SALES (TRANSF)	0	0	0	0.00000	0	0	0	0.00000	

COMPANY PEOPLES GAS SYSTEM, INC. THEM SALES AND CUSTOMER DATA SCHEDULE A-3 Page 1 of 1

COMPANY: PEOPLES GAS SYSTEM, INC. CONVERSION FACTOR CALCULATION

ACTUAL FOR THE PERIOD OF: APRIL 1986 THROUGH MARCH 1987

JACKSONVILLE DIVISION:	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED *AVERAGE BTU CONTENT	1.0384	1.0364	1.0335	1.0335	1.0354	1.0285	1.0344	1.0324	1.0364	1.0403		
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98		
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73		
PRESSURE CORRECTION FACTOR (p ₀) p.s.i.a.	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687		
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.058	1.054	1.051	1.051	1.053	1.048	1.052	1.050	1.054	1.058		
SOUTH FLORIDA, PALM BEACH GARDENS DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED *AVERAGE BTU CONTENT	1.0482	1.0443	1.0403	1.0403	1.0423	1.0364	1.0384	1.0384	1.0443	1.0541		
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98		
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73		
PRESSURE CORRECTION FACTOR (p ₀) p.s.i.a.	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687		
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.064	1.062	1.058	1.058	1.060	1.054	1.057	1.056	1.062	1.072		

ACTUAL FOR THE PERIOD OF: APRIL 1986 THROUGH MARCH 1987

ORLANDO DIVISION:	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED ÷ AVERAGE BTU CONTENT CCF PURCHASED	1.0453	1.0482	1.0413	1.0423	1.0433	1.0374	1.0403	1.0384	1.0482	1.0551		
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98		
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73		
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697		
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.063	1.064	1.059	1.060	1.061	1.055	1.058	1.056	1.064	1.073		
TAMPA, ST. PETE, LAKELAND, HIGHLANDS, and SARASOTA DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED ÷ AVERAGE BTU CONTENT CCF PURCHASED	1.0472	1.0482	1.0482	1.0482	1.0482	1.0423	1.0482	1.0433	1.0521	1.0571		
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98		
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73		
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697		
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.065	1.067	1.067	1.067	1.067	1.060	1.064	1.061	1.070	1.075		

ACTUAL FOR THE PERIOD OF: APRIL 1996 THROUGH MARCH 1997

EUSTIS, DAYTONA DIVISIONS:	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED ÷ AVERAGE BTU CONTENT CCF PURCHASED	1.0453	1.0443	1.0384	1.0384	1.0413	1.0354	1.0384	1.0374	1.0443	1.0551		
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98		
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73		
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687		
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.063	1.062	1.057	1.057	1.059	1.053	1.056	1.055	1.062	1.073		
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED ÷ AVERAGE BTU CONTENT CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.												
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.												
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.												
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR												

Composite Exhibit No. _____
 Docket No. 970003-GU
 Tampa Electric Company d/b/a
 Peoples Gas System
 (EE-1)
 Page 366 of 85

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF:

APRIL 96 through MARCH 97

Page 1 of 3

COST OF GAS PURCHASED	CURRENT MONTH: FEBRUARY 97				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
1 COMMODITY (Pipeline)	\$231,456	\$251,259	\$19,803	7.80	\$3,075,727	\$2,932,495	(\$143,232)	(4.88)
2 NO NOTICE SERVICE	\$38,584	\$38,584	\$0	0.00	\$462,392	\$462,392	\$0	0.00
3 SWING SERVICE	\$2,282,784	\$2,515,905	\$233,121	9.27	\$20,725,513	\$20,454,559	(\$270,955)	(1.32)
4 COMMODITY (Other)	\$6,199,518	\$6,633,410	\$433,892	6.54	\$55,383,385	\$49,778,321	(\$5,605,064)	(11.26)
5 DEMAND	\$3,056,955	\$2,870,960	(\$185,995)	(6.48)	\$30,417,644	\$29,941,358	(\$476,287)	(1.59)
6 OTHER	\$37,190	\$100,000	\$62,810	0.00	\$1,053,852	\$1,063,183	\$9,330	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	\$70,154	\$71,093	\$939	1.32	\$919,353	\$917,284	(\$2,069)	(0.23)
8 DEMAND	\$544,274	\$544,723	\$449	0.08	\$6,232,584	\$6,228,823	(\$3,761)	(0.06)
9 OTHER	\$0	\$0	\$0	0.00	\$0	\$0	\$0	0.00
10								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$11,232,060	\$11,794,302	\$562,242	4.77	\$103,966,577	\$97,484,200	(\$6,482,377)	(6.65)
12 NET UNBILLED	\$123,527	\$0	(\$123,527)	0.00	\$293,448	(\$1,098,469)	(\$1,391,917)	0.00
13 COMPANY USE	\$6,758	\$0	(\$6,758)	0.00	\$98,250	\$77,758	(\$20,492)	0.00
14 TOTAL THERM SALES	\$11,397,230	\$11,794,302	\$397,072	3.37	\$104,069,748	\$102,465,483	(\$1,604,265)	(1.57)

Composite Exhibit No. _____
Docket No. 970003-GU
Tampa Electric Company d/b/a
Peoples Gas System
(EE-1)
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COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

ESTIMATED FOR THE PERIOD OF:

APRIL 96 through MARCH 97

THERMS PURCHASED	CURRENT MONTH: FEBRUARY 97				PERIOD TO DATE			
	ACTUAL	REV FLEX	DIFFERENCE		ACTUAL	REV FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)	39,471,403	42,925,748	3,454,343	8.05	424,034,163	412,297,131	(11,737,032)	(2.85)
16 NO NOTICE SERVICE (Billing Determinants Only)	5,600,000	5,600,000	0	0.00	66,800,000	66,800,000	0	0.00
17 SWING SERVICE (Commodity)	7,619,460	8,820,000	1,200,540	13.81	64,508,760	67,182,220	2,653,460	3.95
18 COMMODITY (Other) (Commodity)	19,700,081	24,057,630	4,357,549	18.11	229,928,888	225,798,015	(4,131,873)	(1.83)
19 DEMAND (Billing Determinants Only)	64,851,768	58,090,777	(6,760,991)	(11.64)	641,899,908	624,553,356	(17,346,642)	(2.78)
20 OTHER	0	0	0	0.00	215,640	215,640	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	11,153,180	11,302,570	149,390	1.32	130,856,721	130,527,941	(328,780)	(0.25)
22 DEMAND	13,186,260	13,335,650	149,390	1.12	155,108,461	161,482,969	6,374,508	3.95
23 OTHER	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (17+18-23)	27,319,541	32,877,630	5,558,089	18.91	294,438,648	292,960,235	(1,478,413)	(0.50)
25 NET UNBILLED	(428,081)	0	428,081	0.00	1,471,920	(1,793,621)	(3,265,541)	0.00
26 COMPANY USE	18,770	0	(18,770)	0.00	281,199	222,051	(59,148)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	31,056,710	32,877,630	1,820,920	5.54	294,145,281	294,357,470	212,189	0.07

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

ESTIMATED FOR THE PERIOD OF:

APRIL 96 through MARCH 97

CENTS PER THERM		CURRENT MONTH: FEBRUARY 97				PERIOD TO DATE				
		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		
				AMOUNT	%			AMOUNT	%	
28	COMMODITY (Pipeline)	(1/15)	0.00588	0.00585	(0.00001)	(0.18)	0.00725	0.00711	(0.00014)	(1.98)
29	NO NOTICE SERVICE	(2/18)	0.00689	0.00689	0.00000	0.00	0.00692	0.00692	0.00000	0.00
30	SWING SERVICE	(3/17)	0.29960	0.28525	(0.01435)	(5.03)	0.32129	0.30455	(0.01673)	(5.49)
31	COMMODITY (Other)	(4/18)	0.31470	0.27573	(0.03897)	(14.13)	0.24087	0.22045	(0.02042)	(9.27)
32	DEMAND	(5/19)	0.04714	0.04942	0.00228	4.62	0.04739	0.04794	0.00055	1.15
33	OTHER	(6/20)	0.00000	0.00000	0.00000	0.00	4.88709	0.00000	0.00000	0.00
LESS END-USE CONTRACT										
34	COMMODITY (Pipeline)	(7/21)	0.00629	0.00629	(0.00000)	(0.00)	0.00703	0.00703	0.00000	0.00
35	DEMAND	(8/22)	0.04128	0.04085	(0.00043)	(1.05)	0.04018	0.03857	(0.00161)	(4.17)
36	OTHER	(9/23)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
37	TOTAL COST OF PURCHASES	(11/24)	0.41114	0.35873	(0.05240)	(14.81)	0.35310	0.33276	(0.02035)	(6.11)
38	NET UNBILLED	(12/25)	(0.28856)	0.00000	0.28856	0.00	0.19936	0.00000	(0.19936)	0.00
39	COMPANY USE	(13/26)	0.36004	0.00000	(0.36004)	0.00	0.34940	0.00000	(0.34940)	0.00
40	TOTAL COST OF THERMS SOLD	(11/27)	0.38168	0.35873	(0.00293)	(0.82)	0.35345	0.33118	(0.02228)	(6.73)
41	TRUE-UP	(E-4)	0.00459	0.00459	0.00000	0.00	0.00459	0.00459	0.00000	0.00
42	TOTAL COST OF GAS	(40+41)	0.38625	0.36332	(0.00293)	(0.81)	0.35804	0.33577	(0.02228)	(6.63)
43	REVENUE TAX FACTOR		1.00376	1.00376	0.00000	0.00	1.00376	1.00376	0.00000	0.00
44	PGA FACTOR ADJUSTED FOR TAXES	(42x43)	0.38783	0.36469	(0.00294)	(0.81)	0.35939	0.33703	(0.02236)	(6.63)
45	PGA FACTOR ROUNDED TO NEAREST .001		38.783	36.469	(0.29406)	(0.81)	35.939	33.703	(2.23607)	(6.63)

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

ESTIMATED FOR THE PERIOD OF: APRIL 96 through MARCH 97
CURRENT MONTH: FEBRUARY 1997

COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
1 Commodity Pipeline (FGT)	32,865,720	\$199,022	\$0.00606
2 Commodity Pipeline (SNG /SO GA)	5,445,548	\$36,150	\$0.00664
3 Cashouts-Peoples' Transportation Customers	889,642	\$5,675	\$0.00638
4 Cashouts-Supplier Aggregation (Test) Program	10,845	\$68	\$0.00629
5 Commodity Pipeline (FGT) Prior Month Adjustment	410,280	\$2,581	\$0.00629
6 Commodity Pipeline (SNG /SO GA) Prior Month Adjustment	107,330	(\$10,415)	(\$0.09704)
7 Commodity Pipeline-Current Month Adj. With 3rd Party Supplier	(258,260)	(\$1,824)	\$0.00629
8 TOTAL COMMODITY (Pipeline)	39,471,403	\$231,456	\$0.00586
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
9 Swing Service-Demand-3rd Party Suppliers		\$152,362	\$0.00000
10 Swing Service-Commodity-3rd Party Suppliers	7,619,460	\$2,118,984	\$0.27810
11 Swing Service-Demand-3rd Party Suppliers-Jan. '97 Accrual Adj.		(\$243)	\$0.00000
12 Swing Service-Commodity-3rd Party Suppliers-Jan. '97 Accrual Adj.	0	\$11,702	\$0.00000
13			
14			
15			
16 TOTAL SWING SERVICE	7,619,460	\$2,282,784	\$0.29960
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
17 Purchases from 3rd Party Suppliers	20,711,420	\$8,387,673	\$0.39841
18 City of Sunrise	13,740	\$7,000	\$0.50943
19 Cashouts-Peoples' Transportation Customers	917,174	\$222,148	\$0.24221
20 Cashouts-Supplier Aggregation (Test) Program	11,177	\$3,410	\$0.30508
21 Purchases from 3rd Party Suppliers-Prior Month Adj.	(53,430)	(\$19,248)	\$0.36025
22 Bookouts	(1,900,000)	(\$388,000)	\$0.20421
23 Commodity-3rd Party Suppliers-Jan. '97 Accrual Adj.	0	(\$13,461)	\$0.00000
24			
25			
26 TOTAL COMMODITY (Other)	19,700,081	\$6,199,518	\$0.31470
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
27 Demand (FGT)	77,055,160	\$3,510,632	\$0.04556
28 Demand (SNG/SO GA)	8,701,090	\$427,637	\$0.04915
29 Temporary Acquisition Reservation Charge-(FGT)	2,095,240	\$90,573	\$0.04323
30 Temporary Relinquishment Credit-(FGT)	(25,889,200)	(\$1,041,342)	\$0.04025
31 Volumetric Relinquishment Credit-(FGT)	(377,320)	(\$14,826)	\$0.03929
32 Cashouts-Peoples' Transportation Customers	889,942	\$39,010	\$0.04383
33 Capacity Discount-Transp. Customer	2,638,032	\$58,847	\$0.02231
34 Demand-Current Month Adj. With 3rd Party Supplier	(258,260)	(\$11,167)	\$0.04324
35 Demand (SNG/SO GA) Prior Month Adjustment	(22,916)	(\$2,409)	\$0.10511
36			
37 TOTAL DEMAND	64,851,768	\$3,056,955	\$0.04714
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
38 Revenue Sharing-FGT	0	(\$18,805)	\$0.00000
39 Administrative Costs	0	\$51,940	\$0.00000
40 Legal Fees	0	\$2,056	\$0.00000
41			
42			
43			
44			
45 TOTAL OTHER	0	\$37,190	\$0.00000

FOR THE PERIOD OF APRIL 01 Through MARCH 31

Page 1 of 1

	APRIL 01		FEBRUARY 01		MARCH 31		PERIOD TO DATE		
	ACTUAL	ESTIMATE	DIFFERENCE	AMOUNT	%	ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT		%	AMOUNT		%	
TRUE UP CALCULATION									
1 PURCHASED GAS COST (A-1, LINES 3+4+9+13)	88,475,544	89,149,315	\$873,771	2,079,500	2.32%	\$79,010,848	\$79,153,121	(\$5,857,571)	(8.0770%)
2 TRANSPORTATION COST (A-1, LINES 1+2+5+6+7+8)	2,748,758	2,644,987	(104,771)	(0.03810)	(0.03810)	\$27,253,321	\$27,253,321	(\$04,358)	(0.021089)
3 TOTAL	11,225,202	11,794,302	569,000	0.05068	0.05068	\$103,868,327	\$97,408,442	(\$6,481,885)	(0.062211)
4 FUEL REVENUES (NET OF REVENUE TAX)	11,397,230	11,791,302	397,072	0.03484	0.03484	\$104,089,748	\$102,483,483	(\$1,604,265)	(0.01572)
5 TRUE UP REFUND/COLLECTION	(128,499)	(128,499)	0	0.00000	0.00000	(\$1,391,489)	(\$1,391,489)	0	0.00000
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (*) - (LINE 3))	11,278,731	11,667,803	389,072	0.03523	0.03523	\$102,678,259	\$101,073,994	(\$1,604,265)	(0.015827)
7 TRUE UP PROVISION - THIS PERIOD (LINE 6 (LINE 3))	45,429	(128,499)	(173,928)	(3.79456)	(3.79456)	(\$1,190,048)	\$3,687,582	4,857,820	(4.081807)
8 INTEREST PROVISION THIS PERIOD (71)	(8,138)	18,344	27,480	(3.66394)	(3.66394)	\$87,844	\$128,244	45,499	0.34821
9 BEGINNING OF PERIOD TRUE UP AND INTEREST (REVERSE OF LINE 5)	(1,447,251)	3,805,318	5,052,567	(3.49115)	(3.49115)	(2,249,778)	(2,249,778)	0	0.00000
10 TRUE UP COLLECTED OR (REFUNDED)	128,499	128,499	0	0.00000	0.00000	\$1,391,489	\$1,391,489	0	0.00000
10a FLEX RATE ADJUSTMENT	0	0	0	0.00000	0.00000	0	0	0	0.00000
11 TOTAL ESTIMATED TRUE-UP (7+8+9+10+10a)	(1,281,450)	3,821,660	4,903,120	(3.82820)	(3.82820)	(1,865,113)	2,837,807	4,903,120	(2.49409)
11a REFUNDS FROM PIPELINE	15,512	0	(15,512)	0.00000	0.00000	\$689,585	\$684,883	(\$5,122)	0.00000
12 ADJ TOTAL ESTIMATED TRUE-UP (11+11a)	(1,265,947)	3,821,660	4,987,608	(3.86982)	(3.86982)	(1,265,947)	2,821,889	4,987,608	(2.86982)
INTEREST PROVISION									
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(1,447,251)	3,805,318	5,052,567	(3.49115)	(3.49115)				
14 ENDING TRUE-UP BEFORE INTEREST (13+7.5+11a)	(1,258,511)	3,805,318	4,963,127	(3.88179)	(3.88179)				
15 TOTAL (13+14)	(2,707,062)	7,210,632	9,917,695	(3.64384)	(3.64384)				
16 AVERAGE (50% OF 15)	(1,353,531)	3,805,316	4,958,847	(3.66394)	(3.66394)				
17 INTEREST RATE - FIRST DAY OF MONTH	5.45	5.45	0	0.00000	0.00000				
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.43	5.43	0	0.00000	0.00000				
19 TOTAL (17+18)	10.880	10.880	0	0.00000	0.00000				
20 AVERAGE (50% OF 19)	5.440	5.440	0	0.00000	0.00000				
21 MONTHLY AVERAGE (20/12 Months)	0.453	0.453	0	0.00000	0.00000				
22 INTEREST PROVISION (16+21)	(\$8,138)	\$18,344	\$7,480	(3.66394)	(3.66394)				

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

ACTUAL FOR THE PERIOD OF		TRANSPORTATION PURCHASES		SYSTEM SUPPLY AND END USE		SCHEDULE A-3"														
FEBRUARY MONTH		MARCH 87		APRIL 88		Page 1 of 1														
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY PURITY	COMMODITY COST	PIPELINE COST	DEMAND COST	OTHER CHARGES	TOTAL CENT PER THURM								
1 FEB 1987	P-GT	P-GS	15-1 COMM PIPELINE	28,628,940	11,153,180	28,628,940		1,188,388.88				50.83								
2 FEB 1987	P-GT	P-GS	FTS-1 COMM PIPELINE		11,153,180	11,153,180		70,153.50				50.83								
3 FEB 1987	P-GT	P-GS	FTS-2 COMM PIPELINE	3,238,800		3,238,800		12,835.42				50.38								
4 FEB 1987	P-GT	P-GS	FTS-1 DEMAND	48,357,120		48,357,120				52,166,914.15		54.38								
5 FEB 1987	P-GT	P-GS	FTS-1 DEMAND		11,153,180	11,153,180				482,263.55		54.32								
6 FEB 1987	P-GT	P-GS	FTS-2 DEMAND	3,548,760		3,548,760				378,822.40		50.88								
7 FEB 1987	P-GT	P-GS	NO NOTICE	5,800,000		5,800,000				18,584.00		50.88								
8 FEB 1987	P-GT	P-GS	FTS-1 DEMAND	2,838,832		2,838,832				108,848.85		52.21								
9 FEB 1987	TRANSP CUSTOMER	P-GS	COMM OTHER																	
10 FEB 1987		P-GS	SONAT/SGO GA COMM PIPELINE	5,443,548		5,443,548				38,150.28		50.88								
11 FEB 1987		P-GS	SONAT/SGO GA DEMAND	8,791,080		8,791,080				427,837.41		54.81								
12 FEB 1987		P-GS	SONAT/SGO GA DEMAND		2,033,880	2,033,880				82,910.11		11.08								
13 FEB 1987		P-GS	SWING																	
14 FEB 1987		P-GS	COMM OTHER																	
15 FEB 1987		P-GS	SWING																	
16 FEB 1987		P-GS	COMM OTHER																	
17 FEB 1987		P-GS	FTS-1 COMM PIPELINE	(258,260)	0	(258,260)		0.00	(1,824.48)	0.00		50.83								
18 FEB 1987		P-GS	FTS-1 DEMAND	(258,260)	0	(258,260)		0.00	0.00	(11,187.34)		54.32								
19 FEB 1987		P-GS	SWING																	
20 FEB 1987		P-GS	SWING																	
21 FEB 1987		P-GS	COMM OTHER																	
22 FEB 1987		P-GS	COMM OTHER																	
23 FEB 1987		P-GS	COMM OTHER																	
24 FEB 1987		P-GS	COMM OTHER																	
25 FEB 1987		P-GS	COMM OTHER																	
26 FEB 1987		P-GS	COMM OTHER																	
27 FEB 1987		P-GS	COMM OTHER																	
28 FEB 1987		P-GS	COMM OTHER																	
29 FEB 1987	CO-SUPPLIER AGUR. TEST PROG.	P-GS	COMM OTHER	11,177		11,177		3,408.88		0.00		50.51								
30 FEB 1987	CO-SUPPLIER AGUR. TEST PROG.	P-GS	COMM PIPELINE	10,845		10,845				68.21		50.83								
31 FEB 1987	CASHOUTS-TRANSP. CUSTOMERS	P-GS	DEMAND	888,842		888,842				38,510.39		54.38								
32 FEB 1987	CASHOUTS-TRANSP. CUSTOMERS	P-GS	COMM PIPELINE	888,842		888,842				8,874.80		50.84								
33 FEB 1987	CASHOUTS-TRANSP. CUSTOMERS	P-GS	COMM OTHER	817,174		817,174		222,155.54				52.22								
34	TOTAL			128,887,708	24,238,449	153,027,148	88,722,181.84	1,205,444.37	13,784,983.28	80,000		57.87								

**This report excludes prior month's adjustments.

		FOR THE PERIOD OF		Through		MARCH 87	
		APRIL 88		FEBRUARY 1987			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT	NET AMOUNT	MONTHLY GROSS	MONTHLY NET	WELLHEAD PRICE	CITY GATE PRICE
		(\$/MBtu)	(\$/MBtu)	(\$/MBtu)	(\$/MBtu)	(\$/MBtu)	(\$/MBtu)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
	SUBTOTAL						

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

(2) The above net volumes are calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 3.08% per mmbtu.

(3) Included in the monthly gross volumes above are 333,581 mmbtu's nominated at the pipeline receipt point via FGT FTS-2 capacity having a fuel surcharge of 3.08% per mmbtu.

COMPANY PEOPLES GAS SYSTEM, INC. TRANSPORTATION SYSTEM SUPPLY

FOR THE PERIOD OF
PRESENT MONTH

APRIL 98

Through

MARCH 97

FEBRUARY 1997

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT MONTHLY	NET AMOUNT MONTHLY	MONTHLY GROSS MONTHLY	MONTHLY NET MONTHLY	WELLHEAD PRICE \$/MMBtu	CITYGATE PRICE (DSEYF)
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40	TOTAL						

(1) The wellhead price listed for each receipt point represents the actual cost of gas to PGS from its supplier(s).
 (2) The above net volumes are calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 3.06% per mmbtu.
 (3) Included in the monthly gross volumes above are 333,581 mmbtu's nominated at the pipeline receipt point via FGT FTS-2 capacity having a fuel surcharge of 3.06% per mmbtu.

COMMENTS MONTH	FOR THE MONTH OF				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE	%	TOTAL THERM SALES	ESTIMATE	DIFFERENCE	%
1 RESIDENTIAL	5,113,200	6,413,161	1,299,961	0.68782	34,531,161	36,203,378	(1,745,777)	0.64320
2 SMALL COMM. SERVICE	278,783	342,645	64,862	0.21723	2,238,872	2,394,862	(145,990)	0.82964
3 COMMERCIAL SERVICE	8,768,104	10,818,160	2,050,056	0.83194	87,365,160	84,187,878	(3,177,282)	0.84167
4 COMMERCIAL LV-1	18,918,828	18,872,282	46,546	0.04329	99,841,828	97,201,860	(2,639,968)	0.97160
5 COMMERCIAL LV-2	1,131,918	1,061,790	70,128	0.41293	13,886,128	13,886,128	0	0.82287
6 COMM ST. LIGHTING	43,914	22,800	21,114	0.75132	432,994	264,812	(168,182)	0.41716
7 WHOLESALE	11,869	15,200	3,331	0.26891	112,475	126,100	(13,625)	0.65646
8 NATURAL GAS VEH. SALES	84,811	115,283	30,472	0.64316	842,760	1,163,243	(320,483)	0.82347
9 OFF SYSTEM SALES	27,171,239	29,217,281	2,046,042	0.87521	244,245,172	237,874,211	(6,370,961)	0.82987
10 TOTAL THERM SALES	2,352,824	2,787,281	434,457	0.80728	20,828,763	12,544,021	(8,284,742)	0.46314
11 INTERRUPTIBLE L V-1	1,318,371	2,717,230	1,398,859	1.24487	14,235,332	18,778,448	(4,543,116)	0.21708
12 INTERRUPTIBLE L V-2	318,978	1,918,978	1,600,000	0.80000	8,184,045	837,372	(7,346,673)	0.08842
13 TOTAL INT. SALES	3,683,374	4,636,208	952,834	0.64486	22,419,377	19,115,814	(3,303,563)	0.19879
14 TOTAL SALES	17,894,719	20,791,853	2,897,134	0.14987	297,115,784	277,137,260	(20,048,524)	0.81147
THERM SALES TRANSPORTATION	55	0	(55)	0.00000	0	0	0	0.00000
14a SMALL COMM. SERVICE	64,193	0	(64,193)	0.00000	148,401	0	(148,401)	0.00000
14b COMMERCIAL LV-1	1,138,884	0	(1,138,884)	0.00000	2,731,283	0	(2,731,283)	0.00000
14c COMMERCIAL LV-2	483,223	0	(483,223)	0.00000	2,481,481	0	(2,481,481)	0.00000
14d INTERRUPTIBLE L SMALL	4,818,198	2,832,880	(1,985,318)	0.33876	37,113,177	28,893,348	(8,219,829)	0.27227
15 INTERRUPTIBLE L V-1	11,247,831	8,742,180	(2,505,651)	0.14141	113,708,488	106,878,100	(6,830,388)	0.60036
16 INTERRUPTIBLE L V-2	23,006,304	21,182,828	(1,823,476)	0.25288	312,343,872	340,282,860	(27,938,988)	0.08874
17 OFF SYSTEM SALES-TRAMP	48,834,879	43,368,800	(5,466,079)	0.88888	448,790,847	474,154,408	(25,363,561)	0.80000
18 TOTAL TRANSPORTATION	71,879,789	79,299,859	7,420,070	0.11525	793,918,158	771,278,282	(22,639,876)	0.81144
NUMBER OF CUSTOMERS PERIOD	184,827	182,840	(1,987)	0.81822	1,876,783	182,840	(1,846)	0.02873
20 RESIDENTIAL	5,198	5,315	117	0.82823	35,881	36,348	467	0.16529
21 SMALL COMMERCIAL	18,003	14,613	(3,390)	0.81210	182,859	186,774	(3,915)	0.81279
22 COMMERCIAL SERVICE	1,377	1,348	(29)	0.05387	17,847	17,427	(420)	0.82287
23 COMMERCIAL LV-1	32	32	0	0.200	314	314	0	0.18487
24 COMMERCIAL LV-2	51	28	(23)	0.27235	315	258	(57)	0.38281
25 COMM ST. LIGHTING	2	0	(2)	0.00000	22	22	0	0.00000
26 WHOLESALE	23	17	(6)	0.26887	278	182	(96)	0.15844
27 NATURAL GAS VEH. SALES	294,985	294,473	(512)	0.81732	2,278,321	2,278,489	168	0.80000
27 OFF SYSTEM SALES	83	60	(23)	0.18887	878	798	(80)	0.13844
28 TOTAL TRAMP	21	22	1	0.64742	238	242	4	0.81235
29 INTERRUPTIBLE L SMALL	4	3	(1)	0.25000	44	28	(16)	0.38384
30 INTERRUPTIBLE L V-1	104	94	(10)	0.17853	1,181	1,029	(152)	0.11379
31 INTERRUPTIBLE L V-2	8	6	(2)	0.06666	48	48	0	0.50000
32 SMALL COMM. SERVICE	24	0	(24)	0.00000	163	0	(163)	0.00000
33 COMMERCIAL LV-1	64	0	(64)	0.00000	262	0	(262)	0.00000
34 COMMERCIAL LV-2	7	0	(7)	0.00000	42	0	(42)	0.00000
35 INTERRUPTIBLE L SMALL	43	25	(18)	0.44444	267	273	6	0.28728
36 INTERRUPTIBLE L V-1	79	14	(65)	0.16888	184	184	0	0.87842
37 INTERRUPTIBLE L V-2	7	0	(7)	0.00000	77	80	3	0.82888
38 TOTAL THERM SALES-TRAMP	184	184	0	0.00000	1,863	533	(1,330)	0.28000
39 TOTAL CUSTOMERS	198,377	204,819	6,442	0.27823	2,278,321	2,278,321	0	0.48834
40 OFF SYSTEM SALES	32	32	0	0.81851	18	18	0	0.28738
41 SMALL COMMERCIAL	34	11	(23)	0.46	26	26	0	0.11
42 COMMERCIAL SERVICE	842	656	(186)	0.32	623	623	0	0.18
43 COMMERCIAL LV-1	5,374	7,746	2,372	0.348	3,383	3,383	0	0.18
44 COMMERCIAL LV-2	28,028	21,780	(6,248)	0.3831	18,782	18,782	0	0.18
45 COMM ST. LIGHTING	881	715	(166)	0.80	725	725	0	0.18
46 WHOLESALE	3,643	1,865	(1,778)	0.138	6,400	262	(6,138)	0.18
47 NATURAL GAS VEH. SALES	2,309	3,837	1,528	0.242	5,248	3,247	(2,001)	0.18
48 OFF SYSTEM SALES	28,247	54,899	26,652	0.1	0	0	0	0.18
49 INTERRUPTIBLE L SMALL	57,648	63,889	6,241	0.18	82,212	21,244	(60,968)	0.18
50 INTERRUPTIBLE L V-1	78,953	172,315	93,362	0.11	17,038	17,038	0	0.18
51 INTERRUPTIBLE L V-2	0	(79,393)	(79,393)	0.0	29,904	(155,640)	(185,544)	0.18
52 SMALL COMM. SERVICE(TRAMP)	2,208	(2,208)	(4,416)	0.0	0	0	(4,416)	0.18
53 COMMERCIAL LV-1 (TRAMP)	17,233	(17,233)	(34,466)	0.0	0	0	(34,466)	0.18
54 COMMERCIAL LV-2 (TRAMP)	87,903	(57,883)	(140,786)	0.0	0	0	(140,786)	0.18
55 INTERRUPTIBLE L SMALL (TRAMP)	88,293	18,115	(70,178)	0.0	88,154	88,154	0	0.18
56 INTERRUPTIBLE L V-1 (TRAMP)	847,282	18,822	(828,460)	0.0	828,784	828,784	0	0.18
57 INTERRUPTIBLE L V-2 (TRAMP)	2,264,272	4,158,133	1,893,861	0.0	4,038,832	4,233,337	194,505	0.18

ACTUAL FOR THE PERIOD OF: APRIL 1996 THROUGH MARCH 1997

JACKSONVILLE DIVISION	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED ÷ AVERAGE BTU CONTENT CCF PURCHASED	1.0384	1.0384	1.0335	1.0335	1.0354	1.0285	1.0344	1.0325	1.0364	1.0403	1.0403	
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687	
3 BILLING FACTOR												
BTU CONTENT × PRESSURE CORRECTION FACTOR	1.058	1.054	1.051	1.051	1.053	1.048	1.052	1.050	1.054	1.058	1.058	
SOUTH FLORIDA, PALM BEACH GARDENS DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED ÷ AVERAGE BTU CONTENT CCF PURCHASED	1.0462	1.0443	1.0403	1.0403	1.0423	1.0384	1.0394	1.0384	1.0443	1.0541	1.0521	
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687	
3 BILLING FACTOR												
BTU CONTENT × PRESSURE CORRECTION FACTOR	1.064	1.062	1.058	1.058	1.060	1.054	1.057	1.056	1.062	1.072	1.070	

ACTUAL FOR THE PERIOD OF: APRIL 1986 THROUGH MARCH 1987

ORLANDO DIVISION:	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED ÷ AVERAGE BTU CONTENT CCF PURCHASED	1.0453	1.0482	1.0413	1.0423	1.0433	1.0374	1.0403	1.0384	1.0482	1.0551	1.0521	
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887	
3 BILLING FACTOR												
BTU CONTENT × PRESSURE CORRECTION FACTOR	1.063	1.064	1.059	1.060	1.061	1.055	1.058	1.056	1.064	1.073	1.070	
TAMPA, ST. PETE, LAKE LAND, HIGHLANDS, and SARASOTA DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED ÷ AVERAGE BTU CONTENT CCF PURCHASED	1.0472	1.0482	1.0482	1.0482	1.0482	1.0423	1.0482	1.0433	1.0521	1.0571	1.0531	
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887	
3 BILLING FACTOR												
BTU CONTENT × PRESSURE CORRECTION FACTOR	1.065	1.067	1.067	1.067	1.067	1.060	1.064	1.061	1.070	1.075	1.071	

ACTUAL FOR THE PERIOD OF: APRIL 1988 THROUGH MARCH 1987

EV5715, DAYTONA DIVISIONS	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED = AVERAGE BTU CONTENT CCF PURCHASED	1.0453	1.0443	1.0384	1.0394	1.0413	1.0354	1.0384	1.0374	1.0443	0.551	1.0512	
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	1.01897	
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.063	1.062	1.057	1.057	1.058	1.053	1.056	1.055	1.062	1.073	1.068	
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED = AVERAGE BTU CONTENT CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.												
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.												
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.												
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR												

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

SCHEDULE A-1

FOR THE PERIOD OF:

APRIL 97 through MARCH 98

Page 1 of 3

COST OF GAS PURCHASED	CURRENT MONTH: APRIL 97				PERIOD TO DATE				
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
1 COMMODITY (Pipeline)	\$221,472	\$196,855	(\$24,617)	(12.51)	\$221,472	\$196,855	(\$24,617)	(12.51)	
2 NO NOTICE SERVICE	\$24,930	\$49,860	\$24,930	50.00	\$24,930	\$49,860	\$24,930	50.00	
3 SWING SERVICE	\$937,148	\$1,088,158	\$151,008	13.88	\$937,148	\$1,088,158	\$151,008	13.88	
4 COMMODITY (Other)	\$4,094,825	\$4,147,159	\$52,334	1.28	\$4,094,825	\$4,147,159	\$52,334	1.28	
5 DEMAND	\$3,558,125	\$3,489,168	(\$68,959)	(1.98)	\$3,558,125	\$3,489,168	(\$68,959)	(1.98)	
6 OTHER	\$74,113	\$100,000	\$25,887	0.00	\$74,113	\$100,000	\$25,887	0.00	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	\$89,739	\$85,807	\$15,868	18.54	\$89,739	\$85,807	\$15,868	18.54	
8 DEMAND	\$604,833	\$677,715	\$72,882	10.75	\$604,833	\$677,715	\$72,882	10.75	
9 OTHER	\$0	\$0	\$0	0.00	\$0	\$0	\$0	0.00	
10									
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$8,236,042	\$8,307,875	\$71,833	0.88	\$8,236,042	\$8,307,875	\$71,833	0.88	
12 NET UNBILLED	(\$293,720)	\$0	\$293,720	0.00	(\$293,720)	\$0	\$293,720	0.00	
13 COMPANY USE	\$7,501	\$0	(\$7,501)	0.00	\$7,501	\$0	(\$7,501)	0.00	
14 TOTAL THERM SALES	\$8,025,971	\$8,307,875	\$281,904	3.39	\$8,025,971	\$8,307,875	\$281,904	3.39	

Composite Exhibit No. _____
Docket No. 970003-GU
Tampa Electric Company d/b/a
Tampa Gas System
(EE-1)
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OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF:

APRIL 97 through MARCH 98

Page 2 of 3

THERMS PURCHASED	CURRENT MONTH: APRIL 97				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)	36,510,115	32,981,623	(3,528,492)	(10.70)	36,510,115	32,981,623	(3,528,492)	(10.70)
16 NO NOTICE SERVICE (Billing Determinants Only)	3,000,000	6,000,000	3,000,000	50.00	3,000,000	6,000,000	3,000,000	50.00
17 SWING SERVICE (Commodity)	4,555,290	5,850,300	1,295,010	22.14	4,555,290	5,850,300	1,295,010	22.14
18 COMMODITY (Other) (Commodity)	20,419,960	16,100,470	(4,319,490)	(26.83)	20,419,960	16,100,470	(4,319,490)	(26.83)
19 DEMAND (Billing Determinants Only)	53,072,484	63,506,424	10,433,940	18.43	53,072,484	63,506,424	10,433,940	18.43
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	10,948,090	12,552,300	1,604,210	12.78	10,948,090	12,552,300	1,604,210	12.78
22 DEMAND	13,126,390	14,730,600	1,604,210	10.89	13,126,390	14,730,600	1,604,210	10.89
23 OTHER	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (17+18-23)	24,975,250	21,950,770	(3,024,480)	(13.78)	24,975,250	21,950,770	(3,024,480)	(13.78)
25 NET UNBILLED	(787,121)	0	787,121	0.00	(787,121)	0	787,121	0.00
26 COMPANY USE	19,748	0	(19,748)	0.00	19,748	0	(19,748)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	22,468,935	21,950,770	(519,165)	(2.37)	22,468,935	21,950,770	(519,165)	(2.37)

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR:

FOR THE PERIOD OF:

APRIL 87 Through MARCH 88

Page 3 of 3

CENTS PER THERM	CURRENT MONTH: APRIL 87				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
28 COMMODITY (Pipeline)	0.00607	0.00587	(0.00010)	(1.83)	0.00607	0.00587	(0.00010)	(1.83)
29 NO NOTICE SERVICE	0.00831	0.00831	0.00000	0.00	0.00831	0.00831	0.00000	0.00
30 SWING SERVICE	0.20573	0.18600	(0.01973)	(10.81)	0.20573	0.18600	(0.01973)	(10.81)
31 COMMODITY (Other)	0.20053	0.25758	0.05705	22.15	0.20053	0.25758	0.05705	22.15
32 DEMAND	0.08704	0.05484	(0.01210)	(22.02)	0.08704	0.05484	(0.01210)	(22.02)
33 OTHER	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
LESS END-USE CONTRACT								
34 COMMODITY (Pipeline)	0.00837	0.00882	0.00045	8.60	0.00837	0.00882	0.00045	8.60
35 DEMAND	0.04808	0.04801	(0.00007)	(0.15)	0.04808	0.04801	(0.00007)	(0.15)
36 OTHER	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
37 TOTAL COST OF PURCHASES	0.32977	0.37848	0.04871	12.87	0.32977	0.37848	0.04871	12.87
38 NET UNBILLED	0.37316	0.00000	(0.37316)	0.00	0.37316	0.00000	(0.37316)	0.00
39 COMPANY USE	0.37987	0.00000	(0.37987)	0.00	0.37987	0.00000	(0.37987)	0.00
40 TOTAL COST OF THERMS SOLD	0.38654	0.37848	0.01194	3.16	0.38654	0.37848	0.01194	3.16
41 TRUE-UP	(0.00519)	(0.00519)	0.00000	0.00	(0.00519)	(0.00519)	0.00000	0.00
42 TOTAL COST OF GAS	0.38135	0.37329	0.01194	3.20	0.38135	0.37329	0.01194	3.20
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	0.38270	0.37489	0.01189	3.20	0.38270	0.37489	0.01189	3.20
45 PGA FACTOR ROUNDED TO NEAREST .001	38.270	37.489	1.19864	3.20	38.270	37.489	1.19864	3.20

FOR THE PERIOD OF: APRIL 97 through MARCH 98
CURRENT MONTH: APRIL 1997

COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
1 Commodity Pipeline (FGT)	26,990,340	\$164,971	\$0.00611
2 Commodity Pipeline (SNG/SO GA)	7,335,540	\$48,581	\$0.00662
3 Cashouts-Peoples' Transportation Customers	468,698	\$2,899	\$0.00619
4 Cashouts-Supplier Aggregation (Test) Program	105,153	\$717	\$0.00682
5 Commodity Pipeline (FGT)-Prior Month Adjustment	35,040	\$235	\$0.00682
6 Commodity Pipeline (SNG/SO GA)-Prior Month Adjustment	1,575,344	\$4,085	\$0.00259
7			
8 TOTAL COMMODITY (Pipeline)	36,510,115	\$221,472	\$0.00607
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
9 Swing Service-Demand-3rd Party Suppliers		\$83,384	\$0.00000
10 Swing Service-Commodity-3rd Party Suppliers	4,555,390	\$833,636	\$0.18300
11 Swing Service-Demand-3rd Party Suppliers-Mar. '97 Accrual Adj.		\$750	\$0.00000
12 Swing Service-Commodity-3rd Party Suppliers-Mar. '97 Accrual Adj.	(100)	\$19,399	(\$193.98600)
13			
14			
15			
16 TOTAL SWING SERVICE	4,555,290	\$937,148	\$0.20573
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
17 Purchases from 3rd Party Suppliers	19,027,240	\$3,751,488	\$0.19716
18 City of Sunrise	12,313	\$8,207	\$0.66655
19 Central Florida Gas	24,908	\$11,248	\$0.45157
20 Cashouts-Peoples' Transportation Customers	482,228	\$98,247	\$0.19959
21 Cashouts-Supplier Aggregation (Test) Program	108,371	\$17,993	\$0.16603
22 Purchases from 3rd Party Suppliers-Prior Month Adj.	(6,880)	(\$1,219)	\$0.00000
23 Imbalance Cashout-(FGT)-Sep. '98	(64,880)	(\$11,351)	\$0.17500
24 Imbalance Cashout-(FGT)-Oct. '98	838,620	\$186,586	\$0.22300
25 Commodity-3rd Party Suppliers-Mar. '97 Accrual Adj.	0	\$35,645	\$0.00000
26 TOTAL COMMODITY (Other)	20,419,960	\$4,084,825	\$0.20053
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
27 Demand (FGT)	82,665,300	\$4,269,339	\$0.05165
28 Demand (SNG/SO GA)	9,850,000	\$468,423	\$0.04756
29 Temporary Acquisition Reservation Charge-(FGT)	2,160,000	\$106,985	\$0.04953
30 Temporary Relinquishment Credit-(FGT)	(45,240,910)	(\$1,385,814)	\$0.03063
31 Volumetric Relinquishment Credit-(FGT)	(431,510)	(\$17,608)	\$0.04081
32 Cashouts-Peoples' Transportation Customers	468,698	\$22,469	\$0.04794
33 Capacity Discount-Transp. Customer	3,655,462	\$93,207	\$0.02550
34 Volumetric Relinquishment Credit-(FGT)-Adj. -Mar. '97	(28,100)	(\$1,392)	\$0.04953
35 Demand (SNG/SO GA)-Prior Month Adjustment	(26,456)	\$2,318	(\$0.08761)
36			
37 TOTAL DEMAND	53,072,484	\$3,558,125	\$0.06704
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
38 Revenue Sharing-FGT	0	\$0	\$0.00000
39 Administrative Costs	0	\$73,817	\$0.00000
40 Legal Fees	0	\$498	\$0.00000
41			
42			
43			
44			
45 TOTAL OTHER	0	\$74,113	\$0.00000

FOR THE PERIOD OF: APRIL 87 Through MARCH 88 Page 1 of 1

	CURRENT MONTH: APRIL 87		PERIOD TO DATE	
	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE
	AMOUNT	%	AMOUNT	%
TRUE-UP CALCULATION				
1 PURCHASED GAS COST (A-1, LINES 3+4+8-12)	\$5,024,473	\$0.04198	\$5,024,473	\$5,235,315
2 TRANSPORTATION COST (A-1, LINES 1+2+5+6+7+8)	3,204,068	(0.04194)	3,204,068	3,872,559
3 TOTAL	8,228,541	0.00884	8,228,541	9,107,874
4 FUEL REVENUES	8,025,871	0.03512	8,025,871	8,007,875
(NET OF REVENUE TAX)				
5 TRUE-UP REFUND(COLLECTION)	87,328	0	87,328	87,328
6 FUEL REVENUE APPLICABLE TO PERIOD	8,122,287	0.03470	8,122,287	8,485,201
(LINE 4 (+ or -) LINE 5)				
7 TRUE-UP PROVISION - THIS PERIOD	(105,244)	(1.82477)	(105,244)	87,327
(LINE 6 - LINE 3)				
8 INTEREST PROVISION THIS PERIOD (21)	(12,688)	(2.30955)	(12,688)	17,222
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(2,845,184)	(2.37813)	(2,845,184)	3,638,516
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 3)	(87,328)	0	(87,328)	(87,328)
10a FLEX RATE ADJUSTMENT	0	0	0	0
11 TOTAL ESTIMAT TRUE-UP (7+8+9+10+10a)	(2,855,472)	(2.38028)	(2,855,472)	3,855,739
11a REFUNDS FROM PIPELINE	130,368	0	130,368	0
12 ADJ TOTAL ESTIMAT TRUE-UP (11+11a)	(2,725,104)	(2.34154)	(2,725,104)	3,855,739
INTEREST PROVISION				
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(2,845,184)	(2.37813)	(2,845,184)	6,278,700
14 ENDING TRUE-UP BEFORE INTEREST (13+7.5+11a)	(2,712,260)	(2.34145)	(2,712,260)	6,350,883
15 TOTAL (13+14)	(5,557,444)	(4.35652)	(5,557,444)	12,629,583
16 AVERAGE (50% OF 15)	(2,778,722)	(2.35826)	(2,778,722)	6,314,792
17 INTEREST RATE - FIRST DAY OF MONTH	5.74	0	5.74	0
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.82	0	5.82	0
19 TOTAL (17+18)	11.560	0	11.560	0
20 AVERAGE (50% OF 19)	5.880	0	5.880	0
21 MONTHLY AVERAGE (20*12 Months)	0.473	0	0.473	0
22 INTEREST PROVISION (16+21)	(512,665)	(12.35855)	(512,665)	\$17,222

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

TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE APRIL 87 MARCH 88										SCHEDULE A-3 Page 1 of 1	
(A) MONTH	(B) PURCHASED FROM	(C) PURCHASED FOR	(D) SCH TYPE	(E) SYSTEM SUPPLY	(F) END USE	(G) TOTAL PURCHASED	(H) COMMODITY THIRD PARTY	(I) PIPELINE COST	(J) DEMAND COST	(K) OTHER CHARGES	(L) TOTAL CENTS PER THERM
1 APR 1987	PGT	PGS	FTS-1 COMML PIPELINE	25,847.180	10,948.000	25,847.180		\$183,372.41			\$0.84
2 APR 1987	PGT	PGS	FTS-1 COMML PIPELINE	1,343.180	10,948.000	10,948.000		88,739.34			\$0.84
3 APR 1987	PGT	PGS	FTS-2 COMML PIPELINE	28,173.890	10,948.000	1,343.180		1,588.38	\$2,867,344.11		\$0.12
4 APR 1987	PGT	PGS	FTS-1 DEMAND	1,485.700	10,948.000	28,173.890			\$42,258.84		\$8.75
5 APR 1987	PGT	PGS	FTS-1 DEMAND	3,008.000	10,948.000	1,485.700			\$42,258.84		\$4.95
6 APR 1987	PGT	PGS	FTS-2 DEMAND	3,855.462	10,948.000	3,008.000			\$42,258.84		\$29.00
7 APR 1987	PGT	PGS	NO NOTICE	7,335.540	2,178.300	2,000.000			\$42,258.84		\$0.83
8 APR 1987	TRANSP CUSTOMER	PGS	FTS-1 DEMAND	3,855.462	2,178.300	3,855.462			\$42,258.84		\$2.55
9 APR 1987	PGT	PGS	COMML OTHER	7,335.540	2,178.300	7,335.540		48,561.28			\$0.86
10 APR 1987	PGT	PGS	SOMATISO GA COMML PIPELINE	8,850.000	2,178.300	8,850.000			468,422.73		\$4.78
11 APR 1987	PGT	PGS	SOMATISO GA DEMAND		2,178.300	2,178.300			82,872.86		\$2.87
12 APR 1987	PGT	PGS	SOMATISO GA DEMAND								
13 APR 1987	PGT	PGS	COMML OTHER								
14 APR 1987	PGT	PGS	SWING								
15 APR 1987	PGT	PGS	COMML OTHER								
16 APR 1987	PGT	PGS	COMML OTHER								
17 APR 1987	PGT	PGS	COMML OTHER								
18 APR 1987	PGT	PGS	COMML OTHER								
19 APR 1987	PGT	PGS	COMML OTHER								
20 APR 1987	PGT	PGS	COMML OTHER								
21 APR 1987	PGT	PGS	COMML OTHER								
22 APR 1987	PGT	PGS	COMML OTHER								
23 APR 1987	PGT	PGS	COMML OTHER								
24 APR 1987	PGT	PGS	COMML PIPELINE	105,153	105,153	105,153	17,893.30	717.15	8.00		\$16.80
25 APR 1987	PGT	PGS	DEMAND	468,898	468,898	468,898			22,488.78		\$4.78
26 APR 1987	PGT	PGS	COMML PIPELINE	482,228	482,228	482,228		2,899.21			\$0.82
27 APR 1987	PGT	PGS	CASHOUTS-TRANSP. CUSTOMERS	482,228	482,228	482,228					\$19.85
28 APR 1987	PGT	PGS	CASHOUTS-TRANSP. CUSTOMERS	482,228	482,228	482,228					\$19.85
29 APR 1987	PGT	PGS	CASHOUTS-TRANSP. CUSTOMERS	482,228	482,228	482,228					\$19.85
30 APR 1987	PGT	PGS	CASHOUTS-TRANSP. CUSTOMERS	482,228	482,228	482,228					\$19.85
TOTAL				115,831,519	24,874,480	138,709,999	\$4,899,265.28	\$288,887.79	\$4,298,211.40	\$0.00	\$8.84

**This report excludes inter-monthly fuel adjustments.

COMPANY PEOPLES GAS SYSTEM, INC.		TRANSPORTATION SYSTEM SUPPLY				SCHEDULE A-4 Page 1 of 1	
FOR THE PERIOD OF:		APRIL 87	Through	MARCH 88			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
PRODUCER/SUPPLIER	RECEIPT PY INT	GROSS AMOUNT DITHW	NET AMOUNT DITHW	MONTHLY GROSS DITH	MONTHLY NET DITH	WELLHEAD PRICE \$/DTH	CITYGATE PRICE \$/GAEYF
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
	TOTAL						

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

(2) The above net volumes are calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 2.85% per dth.

(3) Included in the monthly gross volumes above are 138,264 dth's nominated at the pipeline receipt point via FGT FTS-2 capacity having a fuel surcharge of 2.85% per dth.

ACTUAL FOR THE PERIOD OF: APRIL 1987 THROUGH MARCH 1988

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
ORLANDO DIVISION:	'87	'87	'87	'87	'87	'87	'87	'87	'87	'88	'88	'88
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT CCF PURCHASED	1.0423											
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.88											
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73											
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01887											
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.088											
TAMPA, ST. PETE, LAKE LAND, HIGHLANDS, and SARASOTA DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT CCF PURCHASED	1.0472											
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.88											
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73											
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01887											
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.085											

ACTUAL FOR THE PERIOD OF: APRIL 1987 THROUGH MARCH 1988

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
EUSTIS, DAYTONA DIVISIONS:	'87	'87	'87	'87	'87	'87	'87	'87	'87	'88	'88	'88
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED ÷ AVERAGE BTU CONTENT CCF PURCHASED	1.0394											
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98											
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73											
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01087											
3 BILLING FACTOR												
BTU CONTENT × PRESSURE CORRECTION FACTOR	1.057											
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED ÷ AVERAGE BTU CONTENT CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.												
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.												
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.												
3 BILLING FACTOR												
BTU CONTENT × PRESSURE CORRECTION FACTOR												

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

SCHEDULE A-1

FOR THE PERIOD OF:

APRIL 97 through MARCH 98

Page 1 of 3

COST OF GAS PURCHASED	CURRENT MONTH: MAY 97				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
1 COMMODITY (Pipeline)	\$53,258	\$173,778	\$120,520	66.35	\$274,730	\$370,833	\$95,903	25.88
2 NO NOTICE SERVICE	\$51,522	\$51,522	\$0	0.00	\$78,452	\$101,382	\$24,930	24.59
3 SWING SERVICE	\$786,218	\$716,100	(\$50,118)	(7.00)	\$1,703,366	\$1,804,256	\$100,890	5.59
4 COMMODITY (Other)	\$3,668,101	\$5,220,389	\$1,560,288	29.84	\$7,762,926	\$9,375,548	\$1,612,622	17.20
5 DEMAND	\$2,363,545	\$2,279,033	(\$84,512)	(3.71)	\$5,921,670	\$5,768,199	(\$153,471)	(2.68)
6 OTHER	\$125,177	\$100,000	(\$25,177)	0.00	\$199,290	\$200,000	\$710	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	\$35,057	\$77,238	\$42,181	54.81	\$104,796	\$182,845	\$58,049	35.65
8 DEMAND	\$593,838	\$621,939	\$28,303	4.55	\$1,198,469	\$1,299,654	\$101,185	7.79
9 OTHER	\$0	\$0	\$0	0.00	\$0	\$0	\$0	0.00
10								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$6,399,127	\$7,849,844	\$1,450,517	18.48	\$14,635,189	\$16,157,519	\$1,522,350	9.42
12 NET UNBILLED	(\$174,720)	\$0	\$174,720	0.00	(\$468,440)	\$0	\$468,440	0.00
13 COMPANY USE	\$7,562	\$0	(\$7,562)	0.00	\$15,063	\$0	(\$15,063)	0.00
14 TOTAL THERM SALES	\$7,770,185	\$7,849,844	\$79,459	1.01	\$15,796,155	\$16,157,519	\$361,364	2.24

Corporate Exhibit No. _____
Docket No. 970003-GU
Tampa Electric Company d/b/a
Peoples Gas System
(FE-1)
Page 51a of 85

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF:

APRIL 97 through MARCH 98

Page 2 of 3

THERMS PURCHASED	CURRENT MONTH: MAY 97				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)	30,865,492	32,065,320	1,199,828	3.74	67,375,807	65,046,943	(2,328,864)	(3.58)
16 NO NOTICE SERVICE (Billing Determinants Only)	6,200,000	6,200,000	0	0.00	9,200,000	12,200,000	3,000,000	24.58
17 SWING SERVICE (Commodity)	3,254,860	3,255,000	40	0.00	7,810,250	9,105,300	1,295,050	14.22
18 COMMODITY (Other) (Commodity)	17,245,814	17,485,080	239,466	1.37	37,665,574	33,585,550	(4,080,024)	(12.15)
19 DEMAND (Billing Determinants Only)	46,583,328	38,984,906	(7,598,422)	(16.48)	99,655,812	102,491,330	2,835,518	2.77
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	12,215,050	11,325,240	(889,810)	(7.86)	23,163,140	23,877,540	714,400	2.99
22 DEMAND	14,383,350	13,578,150	(817,200)	(6.02)	27,519,740	28,308,750	787,010	2.78
23 OTHER	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (17+18-23)	20,500,574	20,740,080	239,506	1.15	45,475,824	42,690,850	(2,784,974)	(8.52)
25 NET UNBILLED	(488,055)	0	488,055	0.00	(1,255,176)	0	1,255,176	0.00
26 COMPANY USE	19,908	0	(19,908)	0.00	39,654	0	(39,654)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	21,565,877	20,740,080	(845,797)	(4.08)	44,055,812	42,690,850	(1,364,962)	(3.20)

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF:

AUGUST 87 through MARCH 88

Page 3 of 3

CENTS PER THERM		CURRENT MONTH: MAY 87				PERIOD TO DATE				
		ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE		
			DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%	
28	COMMODITY (Pipeline)	(1/15)	0.00173	0.00542	0.00369	88.18	0.00408	0.00570	0.00162	28.44
29	NO NOTICE SERVICE	(2/18)	0.00831	0.00831	0.00000	0.00	0.00831	0.00831	0.00000	0.00
30	SWING SERVICE	(3/17)	0.23540	0.22000	(0.01540)	(7.00)	0.21809	0.19815	(0.01994)	(10.08)
31	COMMODITY (Other)	(4/18)	0.21270	0.21902	0.08632	28.87	0.20810	0.27915	0.07305	28.17
32	DEMAND	(5/19)	0.05074	0.05848	0.00772	13.21	0.05842	0.05828	(0.00314)	(5.58)
33	OTHER	(6/20)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
LESS END-USE CONTRACT										
34	COMMODITY (Pipeline)	(7/21)	0.00287	0.00882	0.00395	57.92	0.00452	0.00882	0.00230	33.88
35	DEMAND	(8/22)	0.04124	0.04581	0.00457	9.97	0.04355	0.04581	0.00236	5.15
36	OTHER	(9/23)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
37	TOTAL COST OF PURCHASES	(11/24)	0.31214	0.37848	0.06833	17.53	0.32182	0.37848	0.05885	14.97
38	NET UNBILLED	(12/25)	0.37329	0.00000	(0.37329)	0.00	0.37321	0.00000	(0.37321)	0.00
39	COMPANY USE	(13/26)	0.37985	0.00000	(0.37985)	0.00	0.37988	0.00000	(0.37988)	0.00
40	TOTAL COST OF THERMS SOLD	(11/27)	0.28645	0.37848	0.08203	21.87	0.33220	0.37848	0.04628	12.23
41	TRUE-UP	(E-4)	(0.00519)	(0.00519)	0.00000	0.00	(0.00519)	(0.00519)	0.00000	0.00
42	TOTAL COST OF GAS	(40+41)	0.29128	0.37329	0.08203	21.97	0.32701	0.37329	0.04628	12.40
43	REVENUE TAX FACTOR		1.00378	1.00378	0.00000	0.00	1.00378	1.00378	0.00000	0.00
44	PGA FACTOR ADJUSTED FOR TAXES	(42x43)	0.29235	0.37489	0.08234	21.97	0.32824	0.37489	0.04665	12.40
45	PGA FACTOR ROUNDED TO NEAREST .001		29.235	37.489	8.23357	21.97	32.824	37.489	4.84553	12.40

COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 26
1 Commodity Pipeline (FGT)	21,868,170	\$58,140	\$0.00244
2 Commodity Pipeline (SNG/ISO GA)	6,129,851	\$44,250	\$0.00722
3 Cashouts-Peoples' Transportation Customers	1,009,037	\$2,868	\$0.00284
4 Cashouts-Supplier Aggregation (Test) Program	276,112	\$1,339	\$0.00485
5 Commodity Pipeline (FGT)-Prior Month Adjustment	83,500	\$404	\$0.00837
6 Commodity Pipeline (SNG/ISO GA)-Prior Month Adjustment	(183,120)	(\$1,857)	\$0.28319
7 Prior Month Adj. With 3rd Party Supplier	(288,078)	(\$1,888)	\$0.00837
8 TOTAL COMMODITY (Pipeline)	30,855,482	\$53,259	\$0.00172
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
9 Swing Service-Demand-3rd Party Suppliers		\$89,858	\$0.00000
10 Swing Service-Commodity-3rd Party Suppliers	3,254,960	\$696,561	\$0.21400
11			
12			
13			
14			
15			
16 TOTAL SWING SERVICE	3,254,960	\$786,218	\$0.23540
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
17 Purchases from 3rd Party Suppliers	15,900,760	\$3,349,136	\$0.21083
18 City of Sunrise	14,010	\$8,020	\$0.57247
19 Central Florida Gas	4,482	\$1,819	\$0.40586
20 Cashouts-Peoples' Transportation Customers	1,043,937	\$205,490	\$0.19684
21 Cashouts-Supplier Aggregation (Test) Program	284,849	\$51,870	\$0.18245
22 Purchases from 3rd Party Suppliers-Prior Month Adj.	(305,084)	(\$57,108)	\$0.21898
23 Imbalance Cashout-(FGT)-Nov. '86	565,140	\$158,804	\$0.28100
24 Commodity-3rd Party Suppliers-Apr. '87 Accrual Adj.	(282,500)	(\$40,034)	\$0.15251
25			
26 TOTAL COMMODITY (Other)	17,245,814	\$3,868,101	\$0.21270
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
27 Demand (FGT)	57,782,140	\$2,819,775	\$0.04880
28 Demand (SNG/ISO GA)	9,499,851	\$468,258	\$0.04831
29 Temporary Acquisition Reservation Charge-(FGT)	2,311,240	\$100,583	\$0.04352
30 Temporary Relinquishment Credit-(FGT)	(26,985,010)	(\$1,134,632)	\$0.04208
31 Volumetric Relinquishment Credit-(FGT)	(268,390)	(\$10,869)	\$0.04050
32 Cashouts-Peoples' Transportation Customers	1,009,057	\$42,008	\$0.04183
33 Capacity Discount-Transp. Customer	3,748,098	\$96,103	\$0.02585
34 Volumetric Relinquishment Credit-(FGT)-Adj.-Apr. '87	(11,660)	(\$453)	\$0.03885
35 Demand (SNG/ISO GA)-Prior Month Adjustment	(220,910)	(\$2,562)	\$0.01160
36 Prior Month Adj. With 3rd Party Supplier	(298,078)	(\$14,865)	\$0.04853
37 TOTAL DEMAND	48,883,328	\$2,363,545	\$0.05074
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
38 Revenue Sharing-FGT	0	\$0	\$0.00000
39 Administrative Costs	0	\$125,009	\$0.00000
40 Legal Fees	0	\$168	\$0.00000
41			
42			
43			
44			
45 TOTAL OTHER	0	\$125,177	\$0.00000

FOR THE PERIOD OF APRIL 87 THROUGH MARCH 88 Page 1 of 1

	CURRENT MONTH - MAY 87		PERIOD TO DATE				
	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE			
	AMOUNT	%	AMOUNT	%			
TRUE UP CALCULATION							
1 PURCHASED GAS COST (A-1, LINES 3+4+6+13)	\$4,026,756	\$3,844,480	\$1,517,733	\$0,34285	\$1,179,804	\$1,726,575	\$0,16729
2 TRANSPORTATION COST (A-1, LINES 1+2+6+7+8)	1,864,809	1,805,108	58,652	0,83030	45,168,877	54,877,715	181,1622
3 TOTAL	6,381,565	7,849,543	1,658,386	0,22813	\$14,826,108	\$18,157,519	3,331,413
4 FUEL REVENUES	7,770,165	7,849,544	79,459	0,01023	\$15,796,155	\$16,167,519	381,364
(NET OF REVENUE TAX)							
5 TRUE UP REFUND(COLLECTION)	87,328	87,328	0	0,00000	\$184,852	\$184,852	0
6 FUEL REVENUE APPLICABLE TO PERIOD	7,857,511	7,848,870	78,689	0,01016	\$15,980,867	\$16,352,171	381,304
(LINE 4 (+ or -) LINE 5)							
7 TRUE UP PROVISION - THIS PERIOD	1,478,945	87,325	1,378,620	0,83466	\$1,378,701	\$184,852	1,178,048
(LINE 8 - LINE 3)							
8 INTEREST PROVISION THIS PERIOD (21)	(9,817)	17,081	26,898	2,76579	(522,185)	\$34,313	56,487
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(2,725,034)	2,655,739	6,389,773	2,34154	(2,846,184)	2,838,516	8,278,700
10 TRUE UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 9)	(87,328)	(87,328)	0	0,00000	(\$184,852)	(\$184,852)	0
10a FLEX RATE ADJUSTMENT	0	0	0	0,00000	\$0	\$0	0
11 TOTAL ESTRICT TRUE UP (7+8+9+10+10a)	(1,355,831)	2,672,829	8,028,760	2,76871	(1,484,119)	2,872,829	5,156,148
11a REFUNDS FROM PIPELINE	0	0	0	0,00000	\$130,389	\$0	(130,389)
12 ADJ TOTAL ESTRICT TRUE UP (11+11a)	(1,355,831)	2,672,829	8,028,760	2,76871	(\$1,355,831)	\$3,872,829	\$5,028,760
INTEREST PROVISION							
13 BEGINNING TRUE UP AND INTEREST PROVISION (9)	(2,725,034)	2,655,739	6,389,773	2,34154			
14 ENDING TRUE UP BEFORE INTEREST (13+7+8+11a)	(1,348,414)	2,655,739	8,082,153	2,71817			
15 TOTAL (13+14)	(4,073,448)	7,311,478	11,362,926	2,78579			
16 AVERAGE (90% OF 15)	(2,036,724)	2,655,739	5,691,463	2,78579			
17 INTEREST RATE - FIRST DAY OF MONTH	5.62	5.62	0	0,00000			
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.60	5.60	0	0,00000			
19 TOTAL (17+18)	11,220	11,220	0	0,00000			
20 AVERAGE (90% OF 19)	5,810	5,810	0	0,00000			
21 MONTHLY AVERAGE (20*12 Months)	0,484	0,484	0	0,00000			
22 INTEREST PROVISION (16+21)	(\$9,517)	\$17,081	\$28,808	2,79573			

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

TRANSPORTATION PURCHASES											SCHEDULE A-3*		
SYSTEM SUPPLY AND END USE											Page 1 of 1		
APRIL 97											MARCH 98		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY TRD PARTY	PIPELINE COST	DEMAND COST	OTHER CHARGES	TOTAL CENTS PER THERM		
1 MAY 1997	FGT	PGS	FTS-1 COMAL PIPELINE	17,791,750	12,215,050	17,791,750		\$30,804.02			\$0.29		
2 MAY 1997	FGT	PGS	FTS-1 COMAL PIPELINE		12,215,050	12,215,050		35,057.19			\$0.29		
3 MAY 1997	FGT	PGS	FTS-2 COMAL PIPELINE	6,164.20		6,164.20		7,335.06			\$0.12		
4 MAY 1997	FGT	PGS	FTS-1 DEMAND	23,791,150	12,215,050	23,791,150			\$1,153,877.00		\$4.49		
5 MAY 1997	FGT	PGS	FTS-1 DEMAND	7,158,830	12,215,050	12,215,050			531,771.19		\$4.35		
6 MAY 1997	FGT	PGS	FTS-2 DEMAND	8,200,000		8,200,000			620,880.91		\$8.87		
7 MAY 1997	FGT	PGS	NO NOTICE	3,748,058		3,748,058			51,522.00		\$0.83		
8 MAY 1997	TRANSP. CUSTOMER	PGS	FTS-1 DEMAND						598,102.89		\$2.57		
9 MAY 1997		PGS	COMAL OTHER										
10 MAY 1997		PGS	SOMATIGO GA COMAL PIPELINE	8,129,851		8,129,851		44,250.08			\$0.72		
11 MAY 1997		PGS	SOMATIGO GA DEMAND	8,486,851		8,486,851			468,258.13		\$4.83		
12 MAY 1997		PGS	SOMATIGO GA DEMAND		2,178,300	2,178,300			81,915.32		\$2.84		
13 MAY 1997		PGS	DEMAND										
14 MAY 1997		PGS	COMAL OTHER										
15 MAY 1997		PGS	COMAL OTHER										
16 MAY 1997		PGS	COMAL OTHER										
17 MAY 1997		PGS	COMAL OTHER										
18 MAY 1997		PGS	COMAL OTHER										
19 MAY 1997		PGS	COMAL OTHER										
20 MAY 1997	CO-SUPPLIER AGGR. TEST PROG.	PGS	COMAL OTHER	264,849		264,849					\$18.24		
21 MAY 1997	CO-SUPPLIER AGGR. TEST PROG.	PGS	COMAL PIPELINE	278,112		278,112		1,339.06			\$0.48		
22 MAY 1997	CASHOUTS-TRANSP. CUSTOMERS	PGS	DEMAND	1,009,057		1,009,057			42,007.81		\$4.16		
23 MAY 1997	CASHOUTS-TRANSP. CUSTOMERS	PGS	COMAL PIPELINE	1,009,057		1,009,057		2,887.85			\$0.28		
24 MAY 1997	CASHOUTS-TRANSP. CUSTOMERS	PGS	COMAL OTHER	1,043,837		1,043,837		208,495.19			\$19.88		
25	TOTAL			195,877,892	28,858,499	131,888,992	\$4,203,158.19	\$111,633.86	\$3,095,629.36	\$0.00	\$5.73		

*This report includes prior month's adjustments.

COMPANY: PEOPLES GAS SYSTEM, INC.		TRANSPORTATION SYSTEM SUPPLY				SCHEDULE A-4 Page 1 of 1	
FOR THE PERIOD OF:		APRIL 87		Through		MARCH 88	
PRESENT MONTH:		MAY 1987					
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT DTHM	NET AMOUNT DTHM	MONTHLY GROSS DTH	MONTHLY NET DTH	WELLHEAD PRICE \$/DTH	CITYGATE PRICE \$/DTH
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
TOTAL							

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

(2) The above net volumes are calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 3.35% per dth.

(3) Included in the monthly gross volumes above are 637,797 dth's nominated at the pipeline receipt point via FGT FTS-2 capacity having a fuel surcharge of 3.35% per dth.

THEM SALES (P/M)	COMMITMENT		FOR THE PERIOD OF		MAY 1987		DIFFERENCE	ESTIMATE	DIFFERENCE	%
	ACTUAL	ESTIMATE	PERIOD TO DATE	PERIOD TO DATE	ACTUAL	ESTIMATE				
1 REBROTAL	2,441,724	2,441,724	1,948,178	0	0	0	0	0	0	0
2 SMALL COMM SERVICE	174,380	174,380	174,380	0	0	0	0	0	0	0
3 COMMERCIAL LV-1	7,644,300	7,644,300	7,644,300	0	0	0	0	0	0	0
4 COMMERCIAL LV-2	8,133,832	8,133,832	8,133,832	0	0	0	0	0	0	0
5 COMMERCIAL LV-3	811,435	811,435	811,435	0	0	0	0	0	0	0
6 NATURAL GAS VEH SALES	48,325	48,325	48,325	0	0	0	0	0	0	0
7 COMM ST LIGHTING	48,325	48,325	48,325	0	0	0	0	0	0	0
8 WHOLESALE	18,888	18,888	18,888	0	0	0	0	0	0	0
9 OFF SYSTEM SALES	18,888	18,888	18,888	0	0	0	0	0	0	0
10 TOTAL FROM SALES	18,263,145	18,263,145	18,263,145	0	0	0	0	0	0	0
11 TOTAL FROM SALES (TRANSP)	2,866,864	2,866,864	2,866,864	0	0	0	0	0	0	0
12 INTERRUPTIBLE SMALL	844,382	844,382	844,382	0	0	0	0	0	0	0
13 INTERRUPTIBLE LV-1	888,854	888,854	888,854	0	0	0	0	0	0	0
14 INTERRUPTIBLE LV-2	2,271,722	2,271,722	2,271,722	0	0	0	0	0	0	0
15 TOTAL FROM SALES	71,953,877	71,953,877	71,953,877	0	0	0	0	0	0	0
16 TOTAL FROM SALES (TRANSP)	88	88	88	0	0	0	0	0	0	0
17 COMMERCIAL SERVICE	121,815	121,815	121,815	0	0	0	0	0	0	0
18 COMMERCIAL LV-1	1,324,828	1,324,828	1,324,828	0	0	0	0	0	0	0
19 COMMERCIAL LV-2	261,846	261,846	261,846	0	0	0	0	0	0	0
20 NATURAL GAS VEHICLE SALES	12,168	12,168	12,168	0	0	0	0	0	0	0
21 INTERRUPTIBLE SMALL	4,087,838	4,087,838	4,087,838	0	0	0	0	0	0	0
22 INTERRUPTIBLE LV-1	11,252,267	11,252,267	11,252,267	0	0	0	0	0	0	0
23 INTERRUPTIBLE LV-2	33,542,793	33,542,793	33,542,793	0	0	0	0	0	0	0
24 OFF SYSTEM SALES-TRANSP	81,284,796	81,284,796	81,284,796	0	0	0	0	0	0	0
25 TOTAL TRANSPORTATION	73,479,887	73,479,887	73,479,887	0	0	0	0	0	0	0
26 TOTAL FROM SALES (TRANSP)	143,328	143,328	143,328	0	0	0	0	0	0	0
27 COMMERCIAL SERVICE	13,893	13,893	13,893	0	0	0	0	0	0	0
28 COMMERCIAL LV-1	13,232	13,232	13,232	0	0	0	0	0	0	0
29 COMMERCIAL LV-2	1,308	1,308	1,308	0	0	0	0	0	0	0
30 COMMERCIAL LV-3	23	23	23	0	0	0	0	0	0	0
31 NATURAL GAS VEH SALES	34	34	34	0	0	0	0	0	0	0
32 COMM ST LIGHTING	2	2	2	0	0	0	0	0	0	0
33 WHOLESALE	2	2	2	0	0	0	0	0	0	0
34 OFF SYSTEM SALES	2	2	2	0	0	0	0	0	0	0
35 TOTAL FROM SALES (TRANSP)	293,174	293,174	293,174	0	0	0	0	0	0	0
36 TOTAL FROM SALES (TRANSP)	143,328	143,328	143,328	0	0	0	0	0	0	0
37 WHOLESALE (TRANSP)	13,893	13,893	13,893	0	0	0	0	0	0	0
38 INTERRUPTIBLE LV-1	21	21	21	0	0	0	0	0	0	0
39 INTERRUPTIBLE LV-2	16	16	16	0	0	0	0	0	0	0
40 TOTAL TOT	293,291	293,291	293,291	0	0	0	0	0	0	0
41 TOTAL FROM SALES (TRANSP)	293,291	293,291	293,291	0	0	0	0	0	0	0
42 TOTAL FROM SALES (TRANSP)	143,328	143,328	143,328	0	0	0	0	0	0	0
43 WHOLESALE (TRANSP)	13,893	13,893	13,893	0	0	0	0	0	0	0
44 INTERRUPTIBLE LV-1	21	21	21	0	0	0	0	0	0	0
45 INTERRUPTIBLE LV-2	16	16	16	0	0	0	0	0	0	0
46 TOTAL TRANSPORTATION	293,291	293,291	293,291	0	0	0	0	0	0	0
47 TOTAL TRANSPORTATION	143,328	143,328	143,328	0	0	0	0	0	0	0
48 WHOLESALE (TRANSP)	13,893	13,893	13,893	0	0	0	0	0	0	0
49 INTERRUPTIBLE LV-1	21	21	21	0	0	0	0	0	0	0
50 INTERRUPTIBLE LV-2	16	16	16	0	0	0	0	0	0	0
51 TOTAL TRANSPORTATION	293,291	293,291	293,291	0	0	0	0	0	0	0
52 TOTAL TRANSPORTATION	143,328	143,328	143,328	0	0	0	0	0	0	0
53 WHOLESALE (TRANSP)	13,893	13,893	13,893	0	0	0	0	0	0	0
54 INTERRUPTIBLE LV-1	21	21	21	0	0	0	0	0	0	0
55 INTERRUPTIBLE LV-2	16	16	16	0	0	0	0	0	0	0
56 TOTAL TRANSPORTATION	293,291	293,291	293,291	0	0	0	0	0	0	0
57 TOTAL TRANSPORTATION	143,328	143,328	143,328	0	0	0	0	0	0	0
58 WHOLESALE (TRANSP)	13,893	13,893	13,893	0	0	0	0	0	0	0
59 INTERRUPTIBLE LV-1	21	21	21	0	0	0	0	0	0	0
60 INTERRUPTIBLE LV-2	16	16	16	0	0	0	0	0	0	0
61 TOTAL TRANSPORTATION	293,291	293,291	293,291	0	0	0	0	0	0	0
62 TOTAL TRANSPORTATION	143,328	143,328	143,328	0	0	0	0	0	0	0
63 WHOLESALE (TRANSP)	13,893	13,893	13,893	0	0	0	0	0	0	0
64 INTERRUPTIBLE LV-1	21	21	21	0	0	0	0	0	0	0
65 INTERRUPTIBLE LV-2	16	16	16	0	0	0	0	0	0	0
66 TOTAL TRANSPORTATION	293,291	293,291	293,291	0	0	0	0	0	0	0
67 TOTAL TRANSPORTATION	143,328	143,328	143,328	0	0	0	0	0	0	0
68 WHOLESALE (TRANSP)	13,893	13,893	13,893	0	0	0	0	0	0	0
69 INTERRUPTIBLE LV-1	21	21	21	0	0	0	0	0	0	0
70 INTERRUPTIBLE LV-2	16	16	16	0	0	0	0	0	0	0
71 TOTAL TRANSPORTATION	293,291	293,291	293,291	0	0	0	0	0	0	0
72 TOTAL TRANSPORTATION	143,328	143,328	143,328	0	0	0	0	0	0	0
73 WHOLESALE (TRANSP)	13,893	13,893	13,893	0	0	0	0	0	0	0
74 INTERRUPTIBLE LV-1	21	21	21	0	0	0	0	0	0	0
75 INTERRUPTIBLE LV-2	16	16	16	0	0	0	0	0	0	0
76 TOTAL TRANSPORTATION	293,291	293,291	293,291	0	0	0	0	0	0	0
77 TOTAL TRANSPORTATION	143,328	143,328	143,328	0	0	0	0	0	0	0
78 WHOLESALE (TRANSP)	13,893	13,893	13,893	0	0	0	0	0	0	0
79 INTERRUPTIBLE LV-1	21	21	21	0	0	0	0	0	0	0
80 INTERRUPTIBLE LV-2	16	16	16	0	0	0	0	0	0	0
81 TOTAL TRANSPORTATION	293,291	293,291	293,291	0	0	0	0	0	0	0
82 TOTAL TRANSPORTATION	143,328	143,328	143,328	0	0	0	0	0	0	0
83 WHOLESALE (TRANSP)	13,893	13,893	13,893	0	0	0	0	0	0	0
84 INTERRUPTIBLE LV-1	21	21	21	0	0	0	0	0	0	0
85 INTERRUPTIBLE LV-2	16	16	16	0	0	0	0	0	0	0
86 TOTAL TRANSPORTATION	293,291	293,291	293,291	0	0	0	0	0	0	0
87 TOTAL TRANSPORTATION	143,328	143,328	143,328	0	0	0	0	0	0	0
88 WHOLESALE (TRANSP)	13,893	13,893	13,893	0	0	0	0	0	0	0
89 INTERRUPTIBLE LV-1	21	21	21	0	0	0	0	0	0	0
90 INTERRUPTIBLE LV-2	16	16	16	0	0	0	0	0	0	0
91 TOTAL TRANSPORTATION	293,291	293,291	293,291	0	0	0	0	0	0	0
92 TOTAL TRANSPORTATION	143,328	143,328	143,328	0	0	0	0	0	0	0
93 WHOLESALE (TRANSP)	13,893	13,893	13,893	0	0	0	0	0	0	0
94 INTERRUPTIBLE LV-1	21	21	21	0	0	0	0	0	0	0
95 INTERRUPTIBLE LV-2	16	16	16	0	0	0	0	0	0	0
96 TOTAL TRANSPORTATION	293,291	293,291	293,291	0	0	0	0	0	0	0
97 TOTAL TRANSPORTATION	143,328	143,328	143,328	0	0	0	0	0	0	0
98 WHOLESALE (TRANSP)	13,893	13,893	13,893	0	0	0	0	0	0	0
99 INTERRUPTIBLE LV-1	21	21	21	0	0	0	0	0	0	0
100 INTERRUPTIBLE LV-2	16	16	16	0	0	0	0	0	0	0
101 TOTAL TRANSPORTATION	293,291	293,291	293,291	0	0	0	0	0	0	0
102 TOTAL TRANSPORTATION	143,328	143,328	143,328	0	0	0	0	0	0	0
103 WHOLESALE (TRANSP)	13,893	13,893	13,893	0	0	0	0	0	0	0
104 INTERRUPTIBLE LV-1	21	21	21	0	0	0	0	0	0	0
105 INTERRUPTIBLE LV-2	16	16	16	0	0	0	0	0	0	0
106 TOTAL TRANSPORTATION	293,291	293,291	293,291	0	0	0	0	0	0	0
107 TOTAL TRANSPORTATION	143,328	143,328	143,328	0	0	0	0	0	0	0
108 WHOLESALE (TRANSP)	13,893	13,893	13,893	0	0	0	0	0	0	0
109 INTERRUPTIBLE LV-1	21	21	21	0	0	0	0	0	0	0
110 INTERRUPTIBLE LV-2	16	16	16	0	0	0	0	0	0	0
111 TOTAL TRANSPORTATION	293,291	293,291	293,291	0	0	0	0	0	0	0
112 TOTAL TRANSPORTATION	143,328	143,328	143,328	0	0	0	0	0	0	0
113 WHOLESALE (TRANSP)	13,893	13,893	13,893	0	0	0	0	0	0	0
114 INTERRUPTIBLE LV-1	21	21	21	0	0	0	0	0	0	0
115 INTERRUPTIBLE LV-2	16	16	16	0	0	0	0	0	0	0
116 TOTAL TRANSPORTATION	293,291	293,291	293,291	0	0	0	0	0	0	0
11										

COMPANY: PEOPLES GAS SYSTEM, INC. CONVERSION FACTOR CALCULATION

SCHEDULE A-4
Page 2 of 3

ACTUAL FOR THE PERIOD OF: APRIL 1987 THROUGH MARCH 1988

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	M/R
	'87	'87	'87	'87	'87	'87	'87	'87	'87	'88	'88	'88
ORLANDO DIVISION:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED	1,9423	1,9443										
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.86	14.96										
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73										
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01687	1.01687										
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1,968	1,962										
TAMPA, ST. PETE, LAKELAND, HIGHLANDS, and SARASOTA DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED	1,9472	1,9512										
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.86	14.96										
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73										
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01687	1.01687										
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1,985	1,988										

COMPANY: PEOPLES GAS SYSTEM, INC. CONVERSION FACTOR CALCULATION

SCHEDULE A-6

Page 3 of 3

ACTUAL FOR THE PERIOD OF: APRIL 1987 THROUGH MARCH 1988

	APR '87	MAY '87	JUN '87	JUL '87	AUG '87	SEP '87	OCT '87	NOV '87	DEC '87	JAN '88	FEB '88	MAR '88
ELVIS, DAYTONA DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED -AVERAGE BTU CONTENT	1.0364	1.0423										
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.90	14.90										
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73										
PRESSURE CORRECTION FACTOR (pb) p.s.i.a.	1.01687	1.01687										
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.057	1.080										
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED -AVERAGE BTU CONTENT												
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.												
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.												
PRESSURE CORRECTION FACTOR (pb) p.s.i.a.												
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR												

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

SCHEDULE A-1

FOR THE PERIOD OF

APRIL 97 through MARCH 98

Page 1 of 3

	CURRENT MONTH: JUNE 97				PERIOD TO DATE			
	REV. FLEX		DIFFERENCE		REV. FLEX		DIFFERENCE	
	ACTUAL	DOWN EST.	AMOUNT	%	ACTUAL	DOWN EST.	AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline)	\$93,517	\$106,377	\$12,860	12.09	\$368,247	\$477,010	\$108,763	22.80
2 NO NOTICE SERVICE	\$49,860	\$49,860	\$0	0.00	\$126,312	\$151,242	\$24,930	16.48
3 SWING SERVICE	\$744,831	\$1,118,700	\$373,869	33.42	\$2,448,197	\$2,922,958	\$474,759	16.24
4 COMMODITY (Other)	\$3,578,334	\$4,563,370	\$988,036	21.84	\$11,341,259	\$13,941,918	\$2,600,659	18.85
5 DEMAND	\$2,291,542	\$2,109,627	(\$181,915)	(8.82)	\$8,213,212	\$7,877,826	(\$335,386)	(4.26)
6 OTHER	\$180,519	\$100,000	(\$80,519)	0.00	\$379,809	\$300,000	(\$79,809)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	\$26,682	\$33,926	\$7,244	21.35	\$131,478	\$198,771	\$65,293	33.18
8 DEMAND	\$472,374	\$573,601	\$101,227	17.65	\$1,670,843	\$1,873,255	\$202,412	10.81
9 OTHER	\$0	\$0	\$0	0.00	\$0	\$0	\$0	0.00
10								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$6,439,547	\$7,443,407	\$1,003,860	13.49	\$21,074,716	\$23,600,926	\$2,526,210	10.70
12 NET UNBILLED	(\$132,474)	\$0	\$132,474	0.00	(\$600,914)	\$0	\$600,914	0.00
13 COMPANY USE	\$11,508	\$0	(\$11,508)	0.00	\$26,571	\$0	(\$26,571)	0.00
14 TOTAL THERM SALES	\$7,286,545	\$7,443,407	\$156,862	2.11	\$23,082,700	\$23,600,926	\$518,226	2.20

Composite Exhibit No. _____
 Docket No. 970003-GJ
 Tampa Electric Company d/b/a
 Peoples Gas System
 (EE-1)
 Page 58a of 85

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF:

APRIL 97 through MARCH 98

Page 2 of 3

THERMS PURCHASED	CURRENT MONTH: JUNE 97				PERIOD TO DATE			
	REV. FLEX		DIFFERENCE		REV. FLEX		DIFFERENCE	
	ACTUAL	DOWN EST.	AMOUNT	%	ACTUAL	DOWN EST.	AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)	27,864,139	30,406,566	2,542,427	8.38	95,239,746	95,453,509	213,763	0.22
16 NO NOTICE SERVICE (Billing Determinants Only)	6,000,000	6,000,000	0	0.00	15,200,000	18,200,000	3,000,000	18.48
17 SWING SERVICE (Commodity)	2,937,610	4,950,000	2,012,390	40.65	10,747,860	14,055,300	3,307,440	23.53
18 COMMODITY (Other) (Commodity)	15,920,508	14,718,460	(1,204,046)	(8.18)	53,588,080	48,302,010	(5,284,070)	(10.94)
19 DEMAND (Billing Determinants Only)	45,487,526	37,268,019	(8,221,507)	(22.08)	145,143,338	139,757,349	(5,385,989)	(3.85)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	9,298,890	11,821,016	2,524,126	21.35	32,460,030	35,698,556	3,238,526	9.07
22 DEMAND	11,475,190	13,997,516	2,522,326	18.02	38,994,930	42,304,266	3,309,336	7.82
23 OTHER	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (17+18-23)	18,858,118	19,666,460	808,344	4.11	64,333,940	62,357,310	(1,978,630)	(3.17)
25 NET UNBILLED	(354,881)	0	354,881	0.00	(1,610,057)	0	1,610,057	0.00
26 COMPANY USE	30,295	0	(30,295)	0.00	69,949	0	(69,949)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	19,933,362	19,666,460	(266,902)	(1.36)	63,089,174	62,357,310	(731,864)	(1.16)

Composite Exhibit No. _____
 Docket No. 970003-GU
 Tampa Electric Company d/b/a
 Peoples Gas System
 (EE-1)
 Page 58b of 85

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

FOR THE PERIOD OF:

APRIL 97 through MARCH 98

CENTS PER THERM		CURRENT MONTH: JUNE 97				PERIOD TO DATE				
		ACTUAL	REV. FLEX	DIFFERENCE	%	ACTUAL	REV. FLEX	DIFFERENCE		
			DOWN EST.				AMOUNT	AMOUNT	%	
28	COMMODITY (Pipeline)	(1/15)	0.00376	0.00350	0.00014	4.07	0.00387	0.00500	0.00113	22.63
29	NO NOTICE SERVICE	(2/18)	0.00831	0.00831	0.00000	0.00	0.00831	0.00831	0.00000	0.00
30	SWING SERVICE	(3/17)	0.25355	0.22800	(0.02755)	(12.19)	0.22778	0.20796	(0.01982)	(8.53)
31	COMMODITY (Other)	(4/18)	0.22478	0.31029	0.08553	27.58	0.21185	0.28864	0.07679	28.68
32	DEMAND	(5/19)	0.05038	0.05861	0.00823	11.01	0.05659	0.05637	(0.00022)	(0.39)
33	OTHER	(6/20)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
LESS END-USE CONTRACT										
34	COMMODITY (Pipeline)	(7/21)	0.00287	0.00287	(0.00000)	(0.00)	0.00405	0.00551	0.00146	26.52
35	DEMAND	(8/22)	0.04116	0.04098	(0.00018)	(0.45)	0.04285	0.04428	0.00143	3.24
36	OTHER	(9/23)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
37	TOTAL COST OF PURCHASES	(11/24)	0.34147	0.37848	0.03701	9.78	0.32758	0.37840	0.05082	13.45
38	NET UNBILLED	(12/25)	0.37329	0.00000	(0.37329)	0.00	0.37323	0.00000	(0.37323)	0.00
39	COMPANY USE	(13/26)	0.37986	0.00000	(0.37986)	0.00	0.37986	0.00000	(0.37986)	0.00
40	TOTAL COST OF THERMS SOLD	(11/27)	0.32305	0.37848	0.05543	14.64	0.32935	0.37848	0.04913	12.98
41	TRUE-UP	(E-4)	(0.00519)	(0.00519)	0.00000	0.00	(0.00519)	(0.00519)	0.00000	0.00
42	TOTAL COST OF GAS	(40+41)	0.31786	0.37329	0.05543	14.85	0.32416	0.37329	0.04913	13.16
43	REVENUE TAX FACTOR		1.00376	1.00376	0.00000	0.00	1.00376	1.00376	0.00000	0.00
44	PGA FACTOR ADJUSTED FOR TAXES	(42+43)	0.31906	0.37469	0.05563	14.85	0.32538	0.37469	0.04932	13.16
45	PGA FACTOR ROUNDED TO NEAREST .001		31.906	37.469	5.56270	14.85	32.538	37.469	4.93155	13.16

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

FOR THE PERIOD OF: APRIL 97 through MARCH 98
CURRENT MONTH: JUNE 1997

COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
1 Commodity Pipeline (FGT)	20,321,800	\$49,085	\$0.00242
2 Commodity Pipeline (SNG /SO GA)	8,671,660	\$43,456	\$0.00651
3 Cashouts-Peoples' Transportation Customers	626,779	\$1,669	\$0.00268
4 Cashouts-Supplier Aggregation (Test) Program	45,185	\$138	\$0.00287
5 Commodity Pipeline (FGT)-Prior Month Adjustment	148,990	\$428	\$0.00287
6 Commodity Pipeline (SNG /SO GA)-Prior Month Adjustment	336,329	(\$428)	(\$0.00127)
7 Prior Month Adj. With 3rd Party Supplier	(289,604)	(\$831)	\$0.00287
8 TOTAL COMMODITY (Pipelines)	27,864,139	\$93,517	\$0.00336
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
9 Swing Service-Demand-3rd Party Suppliers		\$67,712	\$0.00000
10 Swing Service-Commodity-3rd Party Suppliers	2,937,610	\$677,119	\$0.23050
11			
12			
13			
14			
15			
16 TOTAL SWING SERVICE	2,937,610	\$744,831	\$0.25355
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
17 Purchases from 3rd Party Suppliers	15,734,230	\$3,561,381	\$0.22635
18 City of Sunrise	20,756	\$10,048	\$0.48411
19 Central Florida Gas	2,322	\$961	\$0.41392
20 Cashouts-Peoples' Transportation Customers	648,504	\$126,109	\$0.19448
21 Cashouts-Supplier Aggregation (Test) Program	49,856	\$9,818	\$0.19680
22 Purchases from 3rd Party Suppliers-Prior Month Adj.	(463,852)	(\$101,547)	\$0.21892
23 Bookouts-Dec '96	(71,310)	(\$28,435)	\$0.39875
24			
25			
26 TOTAL COMMODITY (Other)	15,920,508	\$3,578,334	\$0.22476
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
27 Demand (FGT)	55,918,200	\$2,728,752	\$0.04880
28 Demand (SNG/SO GA)	8,875,800	\$455,900	\$0.05136
29 Temporary Acquisition Reservation Charge-(FGT)	2,244,900	\$97,693	\$0.04352
30 Temporary Relinquishment Credit-(FGT)	(28,096,700)	(\$1,097,491)	\$0.04205
31 Volumetric Relinquishment Credit-(FGT)	(85,440)	(\$3,681)	\$0.04309
32 Cashouts-Peoples' Transportation Customers	626,779	\$27,622	\$0.04407
33 Capacity Discount-Transp. Customer	3,813,322	\$97,579	\$0.02559
34 Volumetric Relinquishment Credit-(FGT)-Adj.-May'97	(23,800)	(\$1,036)	\$0.04353
35 Demand (SNG/SO GA)-Prior Month Adjustment	504,069	(\$1,191)	(\$0.00236)
36 Prior Month Adj. With 3rd Party Supplier	(289,604)	(\$12,606)	\$0.04353
37 TOTAL DEMAND	45,487,526	\$2,291,542	\$0.05038
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
38 Revenue Sharing-FGT	0	\$0	\$0.00000
39 Administrative Costs	0	\$71,058	\$0.00000
40 Legal Fees	0	\$69,780	\$0.00000
41 Odorant Costs		\$39,681	\$0.00000
42			
43			
44			
45 TOTAL OTHER	0	\$180,519	\$0.00000

FOR THE PERIOD OF

APRIL 97 Through JUNE 97

MARCH 99

Page 1 of 1

	CURRENT MONTH		PERIOD TO DATE		DIFFERENCE AMOUNT	DIFFERENCE %
	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE		
TRUE-UP CALCULATION						
1 PURCHASED GAS COST (A-1, LINES 3+4+9-13)	\$4,311,667	\$5,685,070	\$1,373,413	\$0,31853	\$1,101,960	\$0,27539
2 TRANSPORTATION COST (A-1, LINES 1+2+9+6+7+8)	2,116,362	1,758,337	(358,025)	(0,16919)	(549,207)	(0,07539)
3 TOTAL	6,428,029	7,443,407	1,015,368	0,15798	2,542,781	0,12128
4 FUEL REVENUES (NET OF REVENUE TAX)	7,288,549	7,443,407	156,852	0,02153	518,278	0,02445
5 TRUE-UP REFUND/COLLECTION	97,328	97,328	0	0,00000	0	0,00000
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	7,385,871	7,540,733	156,862	0,02124	818,228	0,02217
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	968,832	97,328	(858,508)	(0,08918)	(2,034,568)	(0,87460)
8 INTEREST PROVISION THIS PERIOD (21)	(4,800)	17,170	21,170	(5,29272)	77,687	(2,86613)
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(1,355,831)	3,872,829	5,028,760	(3,70871)	6,378,790	(2,37813)
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 9)	(97,328)	(97,328)	0	0,00000	0	0,00000
10a FLEX RATE ADJUSTMENT	0	0	0	0,00000	0	0,00000
11 TOTAL ESTACT TRUE-UP (7+8+9+10+10a)	(501,429)	3,689,899	4,191,424	(8,30902)	4,321,812	(6,84632)
11a REFUNDS FROM PIPELINE	142,168	0	(142,168)	0,00000	\$0	0,00000
12 ADJ TOTAL ESTACT TRUE-UP (11+11a)	(359,257)	3,689,899	4,049,256	(11,27129)	\$4,049,256	(\$11,27129)
INTEREST PROVISION						
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(1,355,831)	3,872,829	5,028,760	(3,70871)	0	0,00000
14 ENDING TRUE-UP BEFORE INTEREST (13+7-5+11a)	(359,257)	3,872,829	4,028,266	(11,33851)	0	0,00000
15 TOTAL (13+14)	(1,715,088)	7,745,658	6,068,848	(5,29272)	0	0,00000
16 AVERAGE (50% OF 15)	(857,544)	3,872,829	4,538,423	(5,29272)	0	0,00000
17 INTEREST RATE - FIRST DAY OF MONTH	5.60	5.60	0	0,00000	0	0,00000
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.62	5.62	0	0,00000	0	0,00000
19 TOTAL (17+18)	11,220	11,220	0	0,00000	0	0,00000
20 AVERAGE (50% OF 19)	5,610	5,610	0	0,00000	0	0,00000
21 MONTHLY AVERAGE (20*12 Months)	0,468	0,468	0	0,00000	0	0,00000
22 INTEREST PROVISION (16+21)	(\$4,000)	\$17,170	\$21,170	(\$5,29272)	0	0,00000

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

TRANSPORTATION PURCHASES
 SYSTEM SUPPLY AND END USE
 APRIL 87 MARCH 88

(A) MONTH	(B) PURCHASED FROM	(C) PURCHASED FOR	(D) SCH TYPE	(E) SYSTEM SUPPLY	(F) END USE	(G) TOTAL PURCHASED	(H) COMMODITY TRERO PARITY	(I) PIPELINE COST	(J) DEMAND COST	(K) OTHER CHARGES	(L) TOTAL CENTS PER THERM
1 JUNE 1987	FGT	PG3	FTS-1 COMM PIPELINE	14,822,820	14,822,820	14,822,820		\$42,541.78			\$0.29
2 JUNE 1987	FGT	PG3	FTS-1 COMM PIPELINE	5,498,880	5,296,880	9,296,880		26,682.08			\$0.29
3 JUNE 1987	FGT	PG3	FTS-2 COMM PIPELINE	25,128,880	5,498,880	5,498,880		8,343.87	\$1,128,893.08		\$0.12
4 JUNE 1987	FGT	PG3	FTS-1 DEMAND	6,854,100	9,296,880	25,128,880			404,893.58		\$4.48
5 JUNE 1987	FGT	PG3	FTS-1 DEMAND	6,000,000	9,296,880	9,296,880			508,280.74		\$4.26
6 JUNE 1987	FGT	PG3	FTS-2 DEMAND	3,813,322	6,000,000	6,000,000			49,880.00		\$0.83
7 JUNE 1987	FGT	PG3	NO NOTICE	8,871,880	3,813,322	3,813,322			197,378.00		\$2.36
8 JUNE 1987	TRANSF CUSTOMER	PG3	FTS-1 DEMAND	8,871,880	8,871,880	8,871,880		43,405.58			\$0.85
9 JUNE 1987		PG3	COMM OTHER	8,871,880	8,871,880	8,871,880			455,800.04		\$5.14
10 JUNE 1987		PG3	SOMATRO GA COMM PIPELINE	2,178,300	2,178,300	2,178,300			87,878.94		\$3.11
11 JUNE 1987		PG3	SOMATRO GA DEMAND								
12 JUNE 1987		PG3	SOMATRO GA DEMAND								
13 JUNE 1987		PG3	COMM OTHER								
14 JUNE 1987		PG3	STRONG								
15 JUNE 1987		PG3	COMM OTHER								
16 JUNE 1987		PG3	COMM OTHER								
17 JUNE 1987		PG3	COMM OTHER								
18 JUNE 1987		PG3	COMM OTHER								
19 JUNE 1987		PG3	COMM OTHER								
20 JUNE 1987		PG3	COMM OTHER								
21 JUNE 1987	CO-SUPPLIER AGGR TEST PROG	PG3	COMM OTHER	48,858	48,858	48,858	8,816.02				\$18.88
22 JUNE 1987	CO-SUPPLIER AGGR TEST PROG	PG3	COMM PIPELINE	48,185	48,185	48,185		138.26			\$0.29
23 JUNE 1987	CASH-OUTS-TRANSP CUSTOMERS	PG3	DEMAND	628,779	628,779	628,779			27,822.38		\$4.41
24 JUNE 1987	CASH-OUTS-TRANSP CUSTOMERS	PG3	COMM PIPELINE	628,779	628,779	628,779		1,688.88			\$0.27
25 JUNE 1987	CASH-OUTS-TRANSP CUSTOMERS	PG3	C-CRIM OTHER	848,504	848,504	848,504	128,108.87				\$18.43
26 TOTAL				96,335,485	20,772,080	118,107,565	\$4,374,425.17	\$2,898,320.93		\$0.00	\$8.21

**This report excludes prior month/period adjustments.

COMPANY	PEOPLES GAS SYSTEM, INC.	TRANSPORTATION SYSTEM SUPPLY	FOR THE PERIOD OF		APRIL 97		MARCH 96		SCHEDULE A-4	
			PRESENT MONTH	THROUGH	APRIL 1997	THROUGH	MARCH 96	Page 1 of 1		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT DTHM	NET AMOUNT DTHM	MONTHLY GROSS DTH	MONTHLY NET DTH	WELLHEAD PRICE \$/DTH	CITYGATE PRICE (\$/GJF)			
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
										TOTAL

(1) The wellhead price listed for each receipt point represents the actual cost of gas to PGS from its supplier(s).
 (2) The above net volumes are calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 3.35% per dth.
 (3) Included in the monthly gross volumes above are 568,848 dth's nominated at the pipeline receipt point via FGT FTS-2 capacity having a fuel surcharge of 3.35% per dth.

ESTIMATED FOR THE PERIOD OF APRIL 27 THROUGH MARCH 28

FOR THE MONTH OF

APRIL 1977

PERIOD TO DATE

CURRENT MONTH	APRIL 1977				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE	%	ACTUAL	ESTIMATE	DIFFERENCE	%
THEIR SALES (\$'000)								
1 RESIDENTIAL	2,076,471	2,388,838	(312,367)	86.94	8,440,217	8,711,824	(271,607)	97.13
2 SMALL COMM SERVICE	181,253	172,721	8,532	104.00	648,373	643,373	5,000	100.71
3 COMMERCIAL LV-1	7,354,836	8,511,545	(1,156,709)	86.41	22,816,919	18,412,327	4,404,592	124.13
4 COMMERCIAL LV-2	6,332,044	6,637,481	(305,437)	95.43	29,282,838	18,562,333	10,720,505	157.43
5 COMMERCIAL LV-3	1,134,361	891,113	243,248	127.16	2,833,837	2,513,381	320,456	127.06
6 NATURAL GAS VEH SALES	42,384	66,468	(24,084)	63.94	128,818	208,437	(79,619)	61.71
7 COMM LT LIGHTING	11,491	44,718	(33,227)	25.52	144,863	132,138	12,725	109.63
8 WHOLESALE	3,379	16,188	(12,809)	79.13	28,385	28,388	(3)	99.71
9 OFF SYSTEM SALES	17,045,362	14,478,181	2,567,181	121.21	59,228,827	59,228,827	0	100.00
10 TOTAL THEIR SALES	1,664,402	1,838,915	(174,513)	90.47	6,238,838	6,213,488	25,350	100.34
11 TOTAL THEIR SALES	684,818	684,818	0	100.00	2,567,181	2,567,181	0	100.00
12 INTERRUPTIBLE LV-1	258,728	258,728	0	100.00	1,617,281	1,617,281	0	100.00
13 INTERRUPTIBLE LV-2	2,268,888	2,268,888	0	100.00	8,798,498	8,798,498	0	100.00
14 TOTAL SALES	19,332,361	19,784,276	(451,915)	97.45	62,888,124	67,838,808	(4,950,684)	91.24
THEIR SALES (TRANSPORTATION)								
15A SMALL COMM SERVICE	132,841	132,841	0	100.00	274,528	268,187	6,341	102.34
16 COMMERCIAL LV-1	2,088,767	2,088,767	0	100.00	6,882,718	7,238,088	(355,370)	97.81
17 COMMERCIAL LV-2	387,488	718,388	(330,900)	52.74	1,178,182	2,181,813	(1,003,631)	53.98
18 NATURAL GAS VEHICLE SALES	3,348,811	3,348,811	0	100.00	12,183,218	12,183,218	0	100.00
19 INTERRUPTIBLE LV-1	481,288	481,288	0	100.00	2,287,022	2,287,022	0	100.00
20 INTERRUPTIBLE LV-2	38,814,884	38,814,884	0	100.00	32,718,138	38,878,482	(6,160,344)	81.34
21A OFF SYSTEM SALES-TRANSP	47,833,277	48,184,884	(351,607)	97.30	147,283,875	147,283,875	0	100.00
22 TOTAL TRANSPORTATION	87,540,728	84,898,279	2,642,449	102.00	298,851,884	298,131,875	720,009	100.16
NUMBER OF CUSTOMERS (FPM)								
23 SMALL COMMERCIAL	187,828	187,828	0	100.00	559,313	559,313	0	100.00
24 COMMERCIAL LV-1	4,883	4,883	0	100.00	15,138	15,138	0	100.00
25 COMMERCIAL LV-2	15,871	15,871	0	100.00	45,134	38,785	6,349	116.14
26 COMMERCIAL LV-3	1,381	1,381	0	100.00	1,954	1,954	0	100.00
27 NATURAL GAS VEH SALES	28	28	0	100.00	89	79	10	112.66
28 COMM LT LIGHTING	31	31	0	100.00	182	182	0	100.00
29 OFF SYSTEM SALES	0	0	0	0.00	18	18	0	100.00
30 TOTAL FROM	203,943	203,943	0	100.00	619,782	619,132	650	100.10
NUMBER OF CUSTOMERS (INT)								
31 INTERRUPTIBLE LV-1	85	85	0	100.00	251	251	0	100.00
32 INTERRUPTIBLE LV-2	21	21	0	100.00	61	48	13	127.08
33 TOTAL INT	106	106	0	100.00	312	309	3	100.65
NUMBER OF CUSTOMERS (TRANSP)								
34 SMALL COMM SERVICE	182	182	0	100.00	278	278	0	100.00
35 COMMERCIAL LV-1	182	182	0	100.00	488	488	0	100.00
36 COMMERCIAL LV-2	8	8	0	100.00	24	24	0	100.00
37 NATURAL GAS VEHICLE SALES	28	28	0	100.00	89	89	0	100.00
38 COMMERCIAL LV-3	225	225	0	100.00	823	823	0	100.00
39 COMM LT LIGHTING	4,889	4,889	0	100.00	182	182	0	100.00
40 OFF SYSTEM SALES	0	0	0	0.00	18	18	0	100.00
41 TOTAL TRANSP	293,924	293,924	0	100.00	919,772	919,132	640	100.07
NUMBER OF CUSTOMERS (TOT)								
42 INTERRUPTIBLE LV-1	106	106	0	100.00	312	312	0	100.00
43 INTERRUPTIBLE LV-2	4	4	0	100.00	12	12	0	100.00
44 TOTAL INT	110	110	0	100.00	324	324	0	100.00
45 TOTAL TRANSP CUSTOMERS	293,924	293,924	0	100.00	919,772	919,132	640	100.07
THEIR SALES PER CUSTOMER								
46 SMALL COMMERCIAL	14	13	1	107.69	15	16	(1)	93.75
47 COMMERCIAL LV-1	37	36	1	102.78	36	34	2	103.53
48 COMMERCIAL LV-2	281	281	0	100.00	281	281	0	100.00
49 COMMERCIAL LV-3	4,288	4,288	0	100.00	4,288	4,288	0	100.00
50 NATURAL GAS VEH SALES	24,227	24,227	0	100.00	24,227	24,227	0	100.00
51 COMM LT LIGHTING	225	225	0	100.00	225	225	0	100.00
52 OFF SYSTEM SALES	4,889	4,889	0	100.00	4,889	4,889	0	100.00
53 TOTAL SALES	18,582	18,582	0	100.00	18,582	18,582	0	100.00
54 INTERRUPTIBLE LV-1	14,227	14,227	0	100.00	14,227	14,227	0	100.00
55 INTERRUPTIBLE LV-2	81,158	81,158	0	100.00	81,158	81,158	0	100.00
56 SMALL COMM SERVICE(TRANSP)	1,218	1,218	0	100.00	1,218	1,218	0	100.00
57 COMMERCIAL LV-1(TRANSP)	68,308	7,827	60,481	87.08	15,822	15,822	0	100.00
58 COMMERCIAL LV-2(TRANSP)	48,308	58,314	(10,006)	86.27	48,308	48,308	0	100.00
59 COMMERCIAL LV-3(TRANSP)	2,688	2,688	0	100.00	2,688	2,688	0	100.00
60 NATURAL GAS VEHICLE(TRANSP)	15,254	15,254	0	100.00	15,254	15,254	0	100.00
61 INTERRUPTIBLE SMALL(TRANSP)	427,828	427,828	0	100.00	427,828	427,828	0	100.00
62 INTERRUPTIBLE LV-1(TRANSP)	4,682,128	3,744,248	937,880	125.23	1,744,248	1,744,248	0	100.00

ACTUAL FOR THE PERIOD OF: APRIL 1997 THROUGH MARCH 1998

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
	'97	'97	'97	'97	'97	'97	'97	'97	'97	'98	'98	'98
JACKSONVILLE DIVISION:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED												
CCF PURCHASED												
	1.0354	1.0433	1.0374									
2 PRESSURE CORRECTION FACTOR												
a DELIVERY PRESSURE OF GAS SOLD p.s.i.a.												
	14.98	14.98	14.98									
b DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.												
	14.73	14.73	14.73									
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697									
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.053	1.061	1.055									
SOUTH FLORIDA, PALM BEACH GARDENS DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED												
CCF PURCHASED												
	1.0423	1.0443	1.0453									
2 PRESSURE CORRECTION FACTOR												
a DELIVERY PRESSURE OF GAS SOLD p.s.i.a.												
	14.98	14.98	14.98									
b DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.												
	14.73	14.73	14.73									
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697									
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.060	1.062	1.063									

ACTUAL FOR THE PERIOD OF: APRIL 1997 THROUGH MARCH 1998

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
	'97	'97	'97	'97	'97	'97	'97	'97	'97	'98	'98	'98
ORLANDO DIVISION:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED	1.0423	1.0443	1.0482									
*AVERAGE BTU CONTENT CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98									
b DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73									
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697									
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.060	1.062	1.064									
TAMPA, ST. PETE, LAKELAND, HIGHLANDS, and SARASOTA DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED	1.0472	1.0512	1.0512									
*AVERAGE BTU CONTENT CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98									
b DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73									
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697									
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.065	1.069	1.069									

ACTUAL FOR THE PERIOD OF: APRIL 1997 THROUGH MARCH 1998

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
	'97	'97	'97	'97	'97	'97	'97	'97	'97	'98	'98	'98
EVSTIS, DAYTONA DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED = AVERAGE BTU CONTENT	1 0394	1 0423	1 0443									
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98									
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73									
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01897	1.01897	1.01897									
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.057	1.060	1.062									
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED = AVERAGE BTU CONTENT												
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.												
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.												
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.												
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR												

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

FOR THE PERIOD OF:

APRIL 97 through MARCH 98

Page 1 of 3

COST OF GAS PURCHASED	CURRENT MONTH: JULY 97				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
1 COMMODITY (Pipeline)	\$98,878	\$87,611	(\$9,241)	(10.55)	\$465,123	\$564,645	\$99,522	17.83
2 NO NOTICE SERVICE	\$51,522	\$51,522	\$0	0.00	\$177,834	\$202,784	\$24,950	12.30
3 SWING SERVICE	\$829,472	\$1,054,078	\$224,606	21.31	\$3,277,669	\$3,977,034	\$699,365	17.59
4 COMMODITY (Other)	\$2,910,083	\$4,380,318	\$1,450,235	33.28	\$14,251,342	\$18,302,238	\$4,050,894	22.13
5 DEMAND	\$2,104,169	\$1,599,419	(\$504,750)	(31.56)	\$10,317,381	\$9,477,245	(\$840,136)	(8.88)
6 OTHER	\$74,814	\$100,000	\$25,386	0.00	\$454,423	\$400,000	(\$54,423)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	\$34,559	\$27,571	(\$6,988)	(25.35)	\$188,037	\$224,342	\$58,305	25.99
8 DEMAND	\$590,768	\$480,183	(\$110,583)	(23.03)	\$2,261,809	\$2,353,438	\$91,829	3.90
9 OTHER	\$0	\$0	\$0	0.00	\$0	\$0	\$0	0.00
10								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$5,441,411	\$6,745,218	\$1,303,807	19.33	\$28,516,128	\$30,348,144	\$3,830,018	12.82
12 NET UNBILLED	(\$562,296)	\$0	\$562,296	0.00	(\$1,183,212)	\$0	\$1,183,212	0.00
13 COMPANY USE	\$11,289	\$0	(\$11,289)	0.00	\$37,840	\$0	(\$37,840)	0.00
14 TOTAL THERM SALES	\$5,847,899	\$6,745,218	\$1,097,319	16.27	\$28,730,599	\$30,348,144	\$1,615,545	5.32

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF:

APRIL 97 through MARCH 98

Page 2 of 3

THERMS PURCHASED	CURRENT MONTH: JULY 97				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)	23,192,829	26,311,818	3,118,987	11.85	118,432,575	121,765,325	3,332,750	2.74
16 NO NOTICE SERVICE (Billing Determinants Only)	6,200,000	6,200,000	0	0.00	21,400,000	24,400,000	3,000,000	12.30
17 SWING SERVICE (Commodity)	3,467,450	4,495,000	1,027,550	22.88	14,215,310	18,550,300	4,334,990	23.37
18 COMMODITY (Other) (Commodity)	13,585,489	13,328,970	(256,499)	(1.94)	87,171,549	81,828,980	(5,342,569)	(8.99)
19 DEMAND (Billing Determinants Only)	41,738,080	30,569,090	(11,168,990)	(36.53)	188,879,418	170,328,439	(18,552,979)	(9.72)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	12,041,610	9,606,786	(2,434,824)	(25.34)	44,501,640	45,305,342	803,702	1.77
22 DEMAND	14,292,520	11,855,836	(2,436,684)	(20.55)	53,287,450	54,160,102	872,652	1.81
23 OTHER	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (17+18-23)	17,052,019	17,821,970	769,951	4.32	81,380,859	80,179,280	(1,207,579)	(1.51)
25 NET UNBILLED	(1,506,330)	0	1,506,330	0.00	(3,116,387)	0	3,116,387	0.00
26 COMPANY USE	29,669	0	(29,669)	0.00	99,618	0	(99,618)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	16,804,932	17,821,970	1,017,038	5.71	80,794,108	80,179,280	(614,826)	(0.77)

Composite Exhibit No. _____
 Docket No. 970003-GU
 Tampa Electric Company d/b/a
 Peoples Gas System
 (EE-1)
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OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF:

APRIL 97 Through MARCH 98

Page 3 of 3

CENTS PER THERM		CURRENT MONTH: JULY 97				PERIOD TO DATE			
		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
				AMOUNT	%			AMOUNT	%
28	COMMODITY (Pipeline) (1/15)	0.00418	0.00333	(0.00085)	(25.41)	0.00393	0.00464	0.00071	15.31
29	NO NOTICE SERVICE (2/16)	0.00831	0.00831	0.00000	0.00	0.00831	0.00831	0.00000	0.00
30	SWING SERVICE (3/17)	0.23922	0.23450	(0.00472)	(2.01)	0.23057	0.21438	(0.01618)	(7.55)
31	COMMODITY (Other) (4/18)	0.21421	0.32718	0.11297	34.53	0.21218	0.29897	0.08681	28.58
32	DEMAND (5/19)	0.05042	0.05232	0.00191	3.84	0.05521	0.05584	0.00063	0.78
33	OTHER (6/20)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
LESS LIND-USE CONTRACT									
34	COMMODITY (Pipeline) (7/21)	0.00287	0.00287	(0.00000)	(0.00)	0.00373	0.00496	0.00122	24.85
35	DEMAND (8/22)	0.04133	0.04050	(0.00083)	(2.05)	0.04244	0.04345	0.00101	2.33
36	OTHER (9/23)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
37	TOTAL COST OF PURCHASES (11/24)	0.31909	0.37848	0.05939	15.89	0.32580	0.37848	0.05268	13.92
38	NET UNBILLED (12/25)	0.37329	0.00000	(0.37329)	0.00	0.37326	0.00000	(0.37326)	0.00
39	COMPANY USE (13/26)	0.37982	0.00000	(0.37982)	0.00	0.37985	0.00000	(0.37985)	0.00
40	TOTAL COST OF THERMS SOLD (11/27)	0.32380	0.37848	0.05468	14.45	0.32619	0.37848	0.05228	13.29
41	TRUE-UP (E-4)	(0.00519)	(0.00519)	0.00000	0.00	(0.00519)	(0.00519)	0.00000	0.00
42	TOTAL COST OF GAS (40+41)	0.31861	0.37329	0.05468	14.85	0.32300	0.37329	0.05028	13.47
43	REVENUE TAX FACTOR	1.00378	1.00378	0.00000	0.00	1.00378	1.00378	0.00000	0.00
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.31981	0.37489	0.05488	14.85	0.32422	0.37489	0.05067	13.47
45	PGA FACTOR ROUNDED TO NEAREST .001	31.981	37.489	5.48948	14.85	32.422	37.489	5.06739	13.47

FOR THE PERIOD OF: APRIL 97 through MARCH 98
CURRENT MONTH: JULY 1997

COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
1 Commodity Pipeline (FGT)	20,755,540	\$56,705	\$0.00273
2 Commodity Pipeline (SHG/ISO GA)	8,127,350	\$53,469	\$0.00642
3 Cashouts-Peoples' Transportation Customers	597,924	\$1,656	\$0.00277
4 Cashouts-Supplier Aggregation (Test) Program	122,241	\$351	\$0.00287
5 Commodity Pipeline (FGT)-Prior Month Adjustment	119,340	\$342	\$0.00287
6 Commodity Pipeline (SHG/ISO GA)-Prior Month Adjustment	(108,140)	(\$2,803)	\$0.02592
7 Prior Month Adj. With 3rd Party Supplier	(280,326)	(\$901)	\$0.00286
8 Capacity Utilization-Supplier	(8,341,100)	(\$12,063)	\$0.00190
9 TOTAL COMMODITY (Pipeline)	23,192,829	\$96,878	\$0.00418
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
10 Swing Service-Demand-3rd Party Suppliers		\$75,385	\$0.00000
11 Swing Service-Commodity-3rd Party Suppliers	3,487,450	\$753,930	\$0.21743
12 Swing Service-Commodity-3rd Party Suppliers-June 97 Accrual Adj.	0	\$147	\$0.00000
13			
14			
15			
16			
17 TOTAL SWING SERVICE	3,487,450	\$829,472	\$0.23922
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
18 Purchases from 3rd Party Suppliers	13,112,870	\$2,818,087	\$0.21478
19 City of Sunrise	8,612	\$3,215	\$0.46620
20 Central Florida Gas	1,829	\$608	\$0.44078
21 Cashouts-Peoples' Transportation Customers	818,649	\$128,374	\$0.20751
22 Cashouts-Supplier Aggregation (Test) Program	128,478	\$23,219	\$0.18358
23 Purchases from 3rd Party Suppliers-Prior Month Adj.	(280,969)	(\$61,518)	\$0.21831
24			
25			
26			
27 TOTAL COMMODITY (Other)	13,585,469	\$2,819,083	\$0.21421
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
28 Demand (FGT)	97,782,140	\$2,821,359	\$0.04883
29 Demand (SHG/ISO GA)	11,087,000	\$483,560	\$0.04369
30 Temporary Acquisition Reservation Charge-(FGT)	2,319,730	\$100,950	\$0.04352
31 Temporary Railroadshment Credit-(FGT)	(34,302,650)	(\$1,710,696)	\$0.04887
32 Volumetric Railroadshment Credit-(FGT)	(104,780)	(\$4,581)	\$0.04353
33 Cashouts-Peoples' Transportation Customers	597,924	\$28,081	\$0.04362
34 Capacity Discount-Transp. Customer	3,813,802	\$100,581	\$0.02570
35 Volumetric Railroadshment Credit-(FGT)-Adj.-June 97	(9,690)	(\$421)	\$0.04353
36 Demand (SHG/ISO GA)-Prior Month Adjustment	0	(\$28,128)	\$0.00000
37 Prior Month Adj. With 3rd Party Supplier	(280,326)	(\$12,196)	\$0.04351
38 Capacity Utilization-Supplier	753,120	\$325,641	\$0.43239
39 TOTAL DEMAND	41,736,080	\$2,104,189	\$0.05042
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 8	COST PER THERM-Line 33
40 Administrative Costs	0	\$74,614	\$0.00000
41			
42			
43			
44			
45			
46			
47 TOTAL OTHER	0	\$74,614	\$0.00000

FOR THE PERIOD OF: APRIL 87 THROUGH MARCH 88 Page 1 of 1

	CURRENT MONTH: JULY 87		PERIOD TO DATE	
	ACTUAL	ESTIMATE	DIFFERENCE AMOUNT	%
TRUE-UP CALCULATION				
1 PURCHASED GAS COST (A-1, LINES 3+4+6-13)	\$3,728,286	\$5,414,266	\$1,686,110	45.25%
2 TRANSPORTATION COST (A-1, LINES 1+2+5+6-7-8)	1,761,656	1,330,822	(371,834)	(21.10%)
3 TOTAL	5,489,942	6,745,218	1,255,276	22.87%
4 FUEL REVENUES	8,647,889	8,745,218	1,097,318	12.46%
(NET OF REVENUE TAX)				
5 TRUE-UP REFUND(COLLECTION)	87,226	87,226	0	0.00%
6 FUEL REVENUE APPLICABLE TO PERIOD *	8,745,225	8,842,544	1,097,318	12.46%
(LINE 4 (+ or -) LINE 5)				
7 TRUE-UP PROVISION - THIS PERIOD	316,983	87,226	(211,757)	(66.83%)
(LINE 6 - LINE 2)				
8 INTEREST PROVISION-THIS PERIOD (21)	(1,168)	17,220	18,388	1573.82%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(259,257)	3,689,999	4,048,256	1561.72%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(87,226)	(87,226)	0	0.00%
10a FLEX RATE ADJUSTMENT	0	0	0	0.00%
11 TOTAL EXTRACT TRUE-UP (7+8+9+10+10a)	(142,862)	3,767,219	3,848,868	2698.45%
11a REFUNDS FROM PIPELINE	0	0	0	0.00%
12 ADJ TOTAL EXTRACT TRUE-UP (11+11a)	(142,862)	3,767,219	3,848,868	2698.45%
INTEREST PROVISION				
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(309,257)	3,689,999	4,048,256	1309.32%
14 ENDING TRUE-UP BEFORE INTEREST (13+7-5+11-a)	(141,600)	3,689,999	3,831,499	2707.72%
15 TOTAL (13+14)	(450,857)	7,379,998	7,830,756	1736.92%
16 AVERAGE (50% OF 15)	(225,428)	3,689,999	3,940,378	1725.96%
17 INTEREST RATE - F/03T	5.82	5.82	0	0.00%
DAY OF MONTH				
18 INTEREST RATE - FIRST	5.58	5.58	0	0.00%
DAY OF SUBSEQUENT MONTH				
19 TOTAL (17+18)	11,200	11,200	0	0.00%
20 AVERAGE (50% OF 18)	5,600	5,600	0	0.00%
21 MONTHLY AVERAGE (20/12 Months)	467	467	0	0.00%
22 INTEREST PROVISION (18+21)	(1,168)	\$17,220	\$18,388	1573.82%
ACTUAL	\$17,491,171		\$4,788,099	27.37%
ESTIMATE	\$8,867,115		(926,241)	(10.44%)
DIFFERENCE	\$28,478,286		3,867,858	13.59%
AMOUNT	\$28,730,999		1,815,545	6.32%
%	\$389,304		0	0.00%
	\$28,119,903		1,815,545	6.46%
	\$2,841,817		(2,252,312)	(79.25%)
	(127,252)		96,053	(75.50%)
	(2,840,184)		8,278,790	(291.47%)
	(1389,304)		0	0.00%
	\$0		\$0	0.00%
	(415,211)		4,122,444	(992.32%)
	\$772,508		\$0	0.00%
	(112,883)		\$3,767,219	(3338.64%)

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

COMPANY: PEOPLES GAS SYSTEM		TRANSPORTATION PURCHASES					SYSTEM SUPPLY AND END USE		SCHEDULE A-3 ^m		
ACTUAL FOR THE PERIOD OF:		APRIL 87		MARCH 89		APRIL 87		Page 1 of 1			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY THIRD PARTY	PIPELINE COST	DEMAND COST	OTHER CHARGES	TOTAL CENTS PER THERM
1 JULY 1987	FGT	PGS	FTS-1 COMML PIPELINE	19,000,830	12,041,810	19,000,830		\$4,878.17			\$0.29
2 JULY 1987	FGT	PGS	FTS-1 COMML PIPELINE		12,041,810	12,041,810		34,559.42			\$0.29
3 JULY 1987	FGT	PGS	FTS-2 COMML PIPELINE	1,704,810		1,704,810		2,028.48			\$0.12
4 JULY 1987	FGT	PGS	FTS-1 DEMAND	23,877,840		23,877,840			\$1,028,385.87		\$4.38
5 JULY 1987	FGT	PGS	FTS-1 DEMAND		12,041,810	12,041,810			\$24,171.24		\$4.38
6 JULY 1987	FGT	PGS	FTS-2 DEMAND	1,818,000		1,818,000			187,885.86		\$8.23
7 JULY 1987	FGT	PGS	NO NOTICE	8,200,000		8,200,000			\$1,522.00		\$0.83
8 JULY 1987	TRANSP CUSTOMER	PGS	FTS-1 DEMAND	3,913,802		3,913,802			\$100,580.87		\$2.87
9 JULY 1987	CAPACITY UTILIZATION-SUPPLIER	PGS	DEMAND	783,120		783,120			\$328,841.28		\$43.24
10 JULY 1987	CAPACITY UTILIZATION-SUPPLIER	PGS	COMMODITY PIPELINE	(8,341,100)		(8,341,100)		(12,082.80)			\$0.18
11 JULY 1987		PGS	COMML OTHER								
12 JULY 1987		PGS	SONATISO GA COMML PIPELINE	8,327,350		8,327,350		\$3,488.86			\$0.84
13 JULY 1987		PGS	SONATISO GA DEMAND	11,087,000		11,087,000			483,560.81		\$4.37
14 JULY 1987		PGS	SONATISO GA DEMAND		2,250,810	2,250,810			86,584.38		\$2.86
15 JULY 1987		PGS	SWING								
16 JULY 1987		PGS	COMML OTHER								
17 JULY 1987		PGS	COMML OTHER								
18 JULY 1987		PGS	COMML OTHER								
19 JULY 1987		PGS	COMML OTHER								
20 JULY 1987	CO-SUPPLIER AGGR. TEST PROG.	PGS	COMML OTHER	128,478		128,478	23,319.81				\$18.38
21 JULY 1987	CO-SUPPLIER AGGR. TEST PROG.	PGS	COMML PIPELINE	122,241		122,241		300.82			\$0.29
22 JULY 1987	CASHOUTS-TRANSP. CUSTOMERS	PGS	DEMAND	887,824		887,824			26,000.88		\$4.38
23 JULY 1987	CASHOUTS-TRANSP. CUSTOMERS	PGS	COMML PIPELINE	887,824		887,824		1,853.88			\$0.28
24 JULY 1987	CASHOUTS-TRANSP. CUSTOMERS	PGS	COMML OTHER	818,848		818,848	128,373.85				\$20.78
25 TOTAL				88,813,488	28,334,150	115,247,638	\$3,721,815.31	\$134,698.92	\$2,880,898.47	\$0.00	\$5.82

**This report includes prior month's adjustments.

COMPANY: PEOPLES GAS SYSTEM		TRANSPORTATION SYSTEM SUPPLY					SCHEDULE A-4 Page 1 of 1	
FOR THE PERIOD OF:		APRIL 87	Through	MARCH 88				
PRESENT MONTH:		JULY 1987						
(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT DTHM	(D) NET AMOUNT DTHM	(E) MONTHLY GROSS DTH	(F) MONTHLY NET DTH	(G) WELLHEAD PRICE \$/DTH	(H) CITYGATE PRICE (G&E)F	
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
	TOTAL							

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

(2) The above net volumes are calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 3.35% per cbb.

(3) Included in the monthly gross volumes above are 173,365 cbb's nominated at the pipeline receipt point via FGT FTS-2 capacity having a fuel surcharge of 3.35% per cbb.

ACTUAL FOR THE PERIOD OF: APRIL 1987 THROUGH MARCH 1988

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
JACKSONVILLE DIVISION:	'87	'87	'87	'87	'87	'87	'87	'87	'87	'88	'88	'88
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> \times AVERAGE BTU CONTENT	1.0354	1.0433	1.0374	1.0384								
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98								
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73								
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01887	1.01887	1.01887	1.01887								
3 BILLING FACTOR												
BTU CONTENT \times PRESSURE CORRECTION FACTOR	1.053	1.061	1.055	1.057								
SOUTH FLORIDA, PALM BEACH GARDENS DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> \times AVERAGE BTU CONTENT	1.0423	1.0443	1.0453	1.0472								
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98								
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73								
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01887	1.01887	1.01887	1.01887								
3 BILLING FACTOR												
BTU CONTENT \times PRESSURE CORRECTION FACTOR	1.060	1.062	1.063	1.065								

ACTUAL FOR THE PERIOD OF: APRIL 1997 THROUGH MARCH 1998

	APR '97	MAY '97	JUN '97	JUL '97	AUG '97	SEP '97	OCT '97	NOV '97	DEC '97	JAN '98	FEB '98	MAR '98
EUSTIS, DAYTONA DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT CCF PURCHASED	1.0394	1.0423	1.0443	1.0453								
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98								
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73								
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01887	1.01887	1.01887	1.01887								
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.057	1.060	1.062	1.063								

1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.												
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.												
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.												
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR												

Composite Exhibit No. _____
 Docket No. 970003-GU
 Tampa Electric Company d/b/a
 Peoples Gas System
 (EE-1)
 Page 71c of 85

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF:

APRIL 97 through MARCH 98

Page 1 of 3

COST OF GAS PURCHASED	CURRENT MONTH: AUGUST 97				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
1 COMMODITY (Pipeline)	\$105,859	\$91,358	(\$14,501)	(15.87)	\$570,962	\$656,001	\$85,039	12.98
2 NO NOTICE SERVICE	\$51,522	\$51,522	\$0	0.00	\$229,356	\$254,288	\$24,930	9.80
3 SWING SERVICE	\$881,774	\$1,078,723	\$216,949	20.11	\$4,139,443	\$5,055,757	\$916,314	18.12
4 COMMODITY (Other)	\$2,915,675	\$4,025,820	\$1,110,145	27.58	\$17,167,017	\$22,328,056	\$5,161,039	23.11
5 DEMAND	\$2,210,681	\$2,051,122	(\$159,559)	(7.78)	\$12,528,061	\$11,528,367	(\$999,694)	(8.87)
6 OTHER	\$118,687	\$100,000	(\$18,687)	0.00	\$573,110	\$500,000	(\$73,110)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	\$29,292	\$34,559	\$5,267	15.24	\$195,329	\$258,901	\$63,572	24.55
8 DEMAND	\$511,063	\$591,851	\$80,788	13.65	\$2,772,672	\$2,945,289	\$172,617	5.86
9 OTHER	\$0	\$0	\$0	0.00	\$0	\$0	\$0	0.00
10								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$5,723,842	\$6,772,131	\$1,048,289	15.48	\$32,239,968	\$37,118,275	\$4,878,307	13.14
12 NET UNBILLED	\$223,149	\$0	(\$223,149)	0.00	(\$940,063)	\$0	\$940,063	0.00
13 COMPANY USE	\$11,709	\$0	(\$11,709)	0.00	\$49,549	\$0	(\$49,549)	0.00
14 TOTAL THERM SALES	\$6,870,997	\$6,772,131	(\$98,866)	(1.46)	\$35,601,596	\$37,118,275	\$1,516,679	4.09

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF:

APRIL 97 through MARCH 98

Page 2 of 3

THERMS PURCHASED	CURRENT MONTH: AUGUST 97				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)	31,416,731	28,203,210	(3,213,521)	(11.39)	149,849,308	149,968,535	119,229	0.08
16 NO NOTICE SERVICE (Billing Determinants Only)	6,200,000	6,200,000	0	0.00	27,600,000	30,600,000	3,000,000	9.80
17 SWING SERVICE (Commodity)	3,410,190	4,805,000	1,394,810	29.03	17,825,500	23,355,300	5,729,800	24.53
18 COMMODITY (Other) (Commodity)	13,868,609	13,087,840	(780,769)	(5.97)	81,040,158	74,716,820	(6,323,338)	(8.46)
19 DEMAND (Billing Determinants Only)	40,578,332	36,465,570	(4,112,762)	(11.28)	227,457,750	206,792,009	(20,665,741)	(9.99)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	10,206,320	12,041,610	1,835,290	15.24	54,707,960	57,346,952	2,638,992	4.60
22 DEMAND	12,457,230	14,290,660	1,833,430	12.83	65,744,880	68,450,762	2,706,082	3.95
23 OTHER	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (17+18-23)	17,278,799	17,892,840	614,041	3.43	98,665,658	98,072,120	(593,538)	(0.61)
25 NET UNBILLED	597,790	0	(597,790)	0.00	(2,518,597)	0	2,518,597	0.00
26 COMPANY USE	30,827	0	(30,827)	0.00	130,445	0	(130,445)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	17,788,117	17,892,840	104,723	0.59	98,582,223	98,072,120	(510,103)	(0.52)

Composite Exhibit No. _____
 Docket No. 970003-GU
 Tampa Electric Company d/b/a
 Peoples Gas System
 (EE-1)
 Page 72b of 85

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF:

APRIL 97 through MARCH 98

Page 3 of 3

CENTS PER THERM		CURRENT MONTH: AUGUST 97				PERIOD TO DATE			
		ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
			DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
28	COMMODITY (Pipeline) (1/15)	0.00337	0.00324	(0.00013)	(4.02)	0.00381	0.00437	0.00056	12.89
29	NO NOTICE SERVICE (2/16)	0.00831	0.00831	0.00000	0.00	0.00831	0.00831	0.00000	0.00
30	SWING SERVICE (3/17)	0.25271	0.22450	(0.02821)	(12.58)	0.23486	0.21847	(0.01838)	(8.49)
31	COMMODITY (Other) (4/18)	0.21024	0.30760	0.09736	31.85	0.21183	0.29884	0.08700	29.11
32	DEMAND (5/19)	0.05448	0.05625	0.00177	3.14	0.05508	0.05575	0.00067	1.20
33	OTHER (6/20)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
LESS END-USE CONTRACT									
34	COMMODITY (Pipeline) (7/21)	0.00287	0.00287	(0.00000)	(0.00)	0.00357	0.00451	0.00094	20.92
35	DEMAND (8/22)	0.04103	0.04142	0.00039	0.94	0.04217	0.04303	0.00085	1.99
36	OTHER (9/23)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
37	TOTAL COST OF PURCHASES (11/24)	0.33128	0.37848	0.04722	12.48	0.32678	0.37848	0.05172	13.67
38	NET UNBILLED (12/25)	0.37329	0.00000	(0.37329)	0.00	0.37325	0.00000	(0.37325)	0.00
39	COMPANY USE (13/26)	0.37983	0.00000	(0.37983)	0.00	0.37985	0.00000	(0.37985)	0.00
40	TOTAL COST OF THERMS SOLD (11/27)	0.32178	0.37848	0.05670	14.98	0.32704	0.37848	0.05144	13.59
41	TRUE-UP (E-4)	(0.00519)	(0.00519)	0.00000	0.00	(0.00519)	(0.00519)	0.00000	0.00
42	TOTAL COST OF GAS (40+41)	0.31659	0.37329	0.05670	15.19	0.32185	0.37329	0.05144	13.78
43	REVENUE TAX FACTOR	1.00378	1.00378	0.00000	0.00	1.00378	1.00378	0.00000	0.00
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.31778	0.37469	0.05691	15.19	0.32308	0.37469	0.05164	13.78
45	PGA FACTOR ROUNDED TO NEAREST .001	31.778	37.469	5.69070	15.19	32.308	37.469	5.16365	13.78

COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
1 Commodity Pipeline (F/GT)	19,281,710	\$52,382	\$0.00272
2 Commodity Pipeline (SNG/ISO GA)	7,608,330	\$45,600	\$0.00599
3 Cashouts-Peoples' Transportation Customers	554,289	\$1,591	\$0.00287
4 Cashouts-Supplier Aggregation (Test) Program	38,144	\$109	\$0.00287
5 Commodity Pipeline (F/GT) Prior Month Adjustment	5,970	\$17	\$0.00287
6 Commodity Pipeline (SNG/ISO GA) Prior Month Adjustment	(74,850)	(\$800)	\$0.03537
7 Prior Month Adj. With 3rd Party Supplier	(267,182)	(\$787)	\$0.00287
8 Capacity Utilization-Supplier	(4,325,020)	(\$8,094)	\$0.00187
9 Capacity Utilization-Supplier Prior Month Adjustment	8,543,350	\$15,899	\$0.00188
8 TOTAL COMMODITY (Pipeline)	31,418,731	\$105,859	\$0.00337
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
10 Swing Service-Demand-3rd Party Suppliers		\$71,317	\$0.00000
11 Swing Service-Commodity-3rd Party Suppliers	3,255,000	\$713,138	\$0.21808
12 Swing Service-Demand-3rd Party Suppliers July '97 Accrual Adj.		(\$25)	\$0.00000
13 Swing Service-Commodity-3rd Party Suppliers July '97 Accrual Adj.	30	(\$238)	(\$7.86000)
14 Swing Service-Prior Period Adjustment-SNG Inbalance Penalties	155,160	\$77,580	\$0.50000
15			
16			
17 TOTAL SWING SERVICE	3,410,190	\$881,774	\$0.25271
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
18 Purchases from 3rd Party Suppliers	13,717,878	\$2,857,898	\$0.21561
19 City of Sunrise	14,140	\$6,883	\$0.48679
20 Central Florida Gas	1,433	\$640	\$0.44675
21 Cashouts-Peoples' Transportation Customers	573,501	\$173,883	\$0.31601
22 Cashouts-Supplier Aggregation (Test) Program	38,487	\$8,837	\$0.21883
23 Purchases from 3rd Party Suppliers Prior Month Adj.	(278,932)	(81,337)	\$0.21960
24 Commodity 3rd Party Suppliers-Jul '97 Accrual Adj.	1,550,000	\$328,375	\$0.21250
25 Inbalance Cashout-(F/GT)-Dec. '98	(358,800)	(\$134,438)	\$0.37700
26 Inbalance Cashout-(F/GT)-Apr. '97	(1,155,820)	(\$225,346)	\$0.19500
27 Bookouts-Jan. '97	(238,750)	(\$90,370)	\$0.38150
27 TOTAL COMMODITY (Other)	13,568,609	\$2,815,875	\$0.21034
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
28 Demand (F/GT)	57,782,140	\$2,821,205	\$0.04883
29 Demand (SNG/ISO GA)	10,233,750	\$471,472	\$0.04607
30 Temporary Acquisition (Reservation Charge-(F/GT))	2,304,230	\$100,280	\$0.04352
31 Temporary Relinquishment Credit-(F/GT)	(24,358,990)	(\$1,213,315)	\$0.04887
32 Volumetric Relinquishment Credit-(F/GT)	(81,540)	(\$3,849)	\$0.04314
33 Cashouts-Peoples' Transportation Customers	554,289	\$24,182	\$0.04383
34 Capacity Discount-Transportation Customer	3,840,155	\$99,068	\$0.02590
35 Demand (SNG/ISO GA)-Prior Month Adjustment	0	\$1,511	\$0.00000
36 Prior Month Adj. With 3rd Party Supplier	(287,182)	(\$11,830)	\$0.04353
37 Capacity Utilization-Supplier	578,400	\$421,740	\$0.72781
38			
38 TOTAL DEMAND	49,578,332	\$2,210,881	\$0.05448
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
40 Administrative Costs	0	\$118,887	\$0.00000
41			
42			
43			
44			
45			
46			
47 TOTAL OTHER	0	\$118,887	\$0.00000

COMPANY: PEOPLES GAS SYSTEM	FOR THE PERIOD OF: APRIL 97		Through: MARCH 98		PERIOD TO DATE	
	CURRENT MONTH: AUGUST 97		DIFFERENCE		DIFFERENCE	
	ACTUAL	ESTIMATE	AMOUNT	%	AMOUNT	%
TRUE UP CALCULATION						
1 PURCHASED GAS COST (A-1, LINES 3+4+8+12)	\$3,765,740	\$5,104,543	\$1,338,803	\$0.35532	\$27,363,813	\$0.26822
2 TRANSPORTATION COST (A-1, LINES 1+2+5+6+7+8)	1,948,303	1,687,580	(278,803)	(0.14224)	\$9,734,464	(0.10087)
3 TOTAL	5,714,043	6,792,123	1,078,080	0.18557	\$37,118,277	0.15308
4 FUEL REVENUES (NET OF REVENUE TAX)	8,879,887	8,772,131	(98,866)	(0.01129)	\$37,118,278	0.04260
5 TRUE-UP REFUND(COLLECTION)	87,328	87,328	0	0.00000	\$488,830	0.00000
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	8,967,215	8,859,459	(107,756)	(0.01199)	\$37,607,108	0.04203
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	1,252,868	87,328	(1,165,540)	(0.09275)	\$488,830	(0.03751)
8 INTEREST PROVISION THIS PERIOD (21)	2,827	17,208	14,381	0.00051	\$85,811	(4.38229)
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(142,848)	2,707,219	2,850,067	(0.08683)	2,838,518	(2.37612)
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 9)	(87,328)	(87,328)	0	0.00000	(\$488,830)	0.00000
10a FLEX RATE ADJUSTMENT	0	0	0	0.00000	\$0	0.00000
11 TOTAL EXTRACT TRUE-UP (7+8+9+10+10a)	1,016,222	2,734,425	1,718,203	0.65777	2,734,425	2.89478
11a REFUNDS FROM PIPELINE	0	0	0	0.00000	\$0	0.00000
12 ADJ TOTAL EXTRACT TRUE-UP (11+11a)	1,016,222	2,734,425	1,718,203	0.65777	\$3,734,425	\$2,798,203
INTEREST PROVISION						
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(142,848)	2,787,219	2,930,067	(0.06445)		
14 ENDING TRUE UP BEFORE INTEREST (13+7-8+11a)	1,016,185	2,787,217	1,771,032	0.64614		
15 TOTAL (13+14)	873,337	7,414,437	6,541,100	0.74793		
16 AVERAGE (50% OF 15)	436,668	3,707,218	3,270,550	0.74793		
17 INTEREST RATE - FIRST DAY OF MONTH	8.58	8.58	0	0.00000		
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	8.56	8.58	2	0.00000		
19 TOTAL (17+18)	11,140	11,140	0	0.00000		
20 AVERAGE (50% OF 19)	5,570	5,570	0	0.00000		
21 MONTHLY AVERAGE (20*12 Months)	0.464	0.464	0	0.00000		
22 INTEREST PROVISION (18-21)	\$2,827	\$17,208	\$14,381	\$7.48793		

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

COMPANY PEOPLES GAS SYSTEM		TRANSPORTATION PURCHASES				SCHEDULE A-3		
ACTUAL FOR THE PERIOD OF:		SYSTEM SUPPLY AND END USE		SYSTEM SUPPLY AND END USE		Page 1 of 1		
PRESENT MONTH		APRIL 87		MARCH 88				
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
MONTH	PURCHASED FROM	PURCHASED FOR	SCH. TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY THIRD PARTY	
							PIPELINE COST	
							DEMAND COST	
							OTHER CHARGES	
							TOTAL CENTS PER THERM	
1	AUGUST 1987	FGT	FTS-1 COMM PIPELINE	17,522,150	17,522,150	17,522,150	\$50,288.37	\$0.28
2	AUGUST 1987	FGT	FTS-1 COMM PIPELINE		10,208,320	10,208,320	29,292.14	\$0.28
3	AUGUST 1987	FGT	FTS-7 COMM PIPELINE	1,758,560	1,758,560	1,758,560	2,081.88	\$0.12
4	AUGUST 1987	FGT	FTS-1 DEMAND	23,878,280	23,878,280	23,878,280	\$1,038,428.34	\$4.35
5	AUGUST 1987	FGT	FTS-1 DEMAND	1,729,360	10,208,320	10,208,320	444,281.21	\$4.35
6	AUGUST 1987	FGT	FTS-2 DEMAND	1,729,360	1,729,360	1,729,360	164,881.52	\$9.37
7	AUGUST 1987	FGT	NO NOTICE	8,200,000	8,200,000	8,200,000	81,822.00	\$0.23
8	AUGUST 1987	TRAMP CUSTOMER	FTS-1 DEMAND	3,848,125	3,848,125	3,848,125	898,088.25	\$2.58
9	AUGUST 1987	CAPACITY UTILIZATION-SUPPLIER	DEMAND	\$79,480	\$79,480	\$79,480	\$421,728.83	\$72.78
10	AUGUST 1987	CAPACITY UTILIZATION-SUPPLIER	COMMODITY PIPELINE	(4,323,820)	(4,323,820)	(4,323,820)	(8,094.12)	\$0.19
11	AUGUST 1987		COMM. OTHER					
12	AUGUST 1987		SONATISO GA COMM PIPELINE	7,808,320		7,808,320	45,600.43	\$0.80
13	AUGUST 1987		SONATISO GA DEMAND	10,233,750		10,233,750	471,471.88	\$4.81
14	AUGUST 1987		SONATISO GA DEMAND		2,250,910	2,250,910	66,888.28	\$2.96
15	AUGUST 1987		COMM. OTHER					
16	AUGUST 1987		SPRING					
17	AUGUST 1987		COMM. OTHER					
18	AUGUST 1987		COMM. OTHER					
19	AUGUST 1987		COMM. OTHER					
20	AUGUST 1987		COMM. OTHER					
21	AUGUST 1987	CO-SUPPLIER AGGR. TEST PROG.	COMM. OTHER	28,487		28,487	8,828.51	\$21.88
22	AUGUST 1987	CO-SUPPLIER AGGR. TEST PROG.	COMM. PIPELINE	28,144		28,144	108.47	\$0.29
23	AUGUST 1987	CASHOUTS-TRAMP. CUSTOMERS	DEMAND	554,289		554,289	24,181.83	\$4.26
24	AUGUST 1987	CASHOUTS-TRAMP. CUSTOMERS	COMM. PIPELINE	554,289		554,289	1,590.81	\$0.29
25	AUGUST 1987	CASHOUTS-TRAMP. CUSTOMERS	COMM. OTHER	\$73,261		\$73,261	173,853.19	\$21.89
TOTAL				\$7,788,885	22,853,590	110,452,435	\$3,803,255.83	\$120,851.15
							\$2,854,867.83	\$5.14

THIS REPORT IS FILED WITH MONTHLY REPORTS.

TERRA SALES AND CUSTOMER DATA ESTIMATED FOR THE PERIOD OF APRIL 87 THROUGH MARCH 88 FOR THE MONTHS OF	CURRENT MONTH		APRIL 1987		DIFFERENCE	ESTIMATE	ACTUAL	N	TOTAL TERRA SALES	DIFFERENCE	ESTIMATE	ACTUAL	N	TOTAL TERRA SALES	DIFFERENCE	ESTIMATE	ACTUAL	N				
	ACTUAL	ESTIMATE	DIFFERENCE	N															ESTIMATE	ACTUAL	DIFFERENCE	N
TERRA SALES FROM																						
1 RESIDENTIAL SERVICE	2,872,171	2,884,565	14,412	8,866,884	11,727,778	13,343,381	158,613	8,816,444														
2 COMMERCIAL SERVICE	1,511,222	1,511,222	0	4,789,279	4,789,279	4,789,279	0	4,789,279														
3 COMMERCIAL LV-1	6,303,833	6,303,833	0	19,511,500	19,511,500	19,511,500	0	19,511,500														
4 COMMERCIAL LV-2	863,571	863,571	0	2,590,714	2,590,714	2,590,714	0	2,590,714														
5 NATURAL GAS VEH. SALES	14,628	14,628	0	44,718	44,718	44,718	0	44,718														
6 WHOLESALE	46,100	46,100	0	139,511	139,511	139,511	0	139,511														
7 COMM. ST. LIGHTING	8,234	8,234	0	24,700	24,700	24,700	0	24,700														
8 OFF SYSTEM SALES	15,871,712	15,871,712	0	47,918,852	47,918,852	47,918,852	0	47,918,852														
9 TOTAL FIRM SALES	15,871,712	15,871,712	0	47,918,852	47,918,852	47,918,852	0	47,918,852														
THEIR SALES (INTERLUPTIBLE SMALL)																						
10 INTERRUPTIBLE LV-1	1,577,261	1,538,904	(41,267)	4,732,782	4,611,267	(121,515)	13,824,531	4,611,267														
11 INTERRUPTIBLE LV-2	193,222	193,222	0	583,792	583,792	0	1,751,376	583,792														
12 INTERRUPTIBLE LV-2	1,508,632	1,508,632	0	4,525,274	4,525,274	0	13,575,822	4,525,274														
13 TOTAL INT. SALES	17,798,117	17,295,244	(502,873)	53,282,778	53,282,778	0	159,734,131	53,282,778														
THEIR SALES (INTERLUPTIBLE LARGE)																						
14 SMALL COMM. SERVICE	128	0	(128)	3,694,286	0	(3,694,286)	11,550,664	0														
15 COMMERCIAL SERVICE	128,174	1,508,632	1,380,458	3,694,286	1,508,632	(2,185,654)	8,235,032	1,508,632														
16 COMMERCIAL LV-1	1,214,208	2,240,800	1,026,592	3,694,286	2,240,800	(1,453,486)	8,235,032	2,240,800														
17 COMMERCIAL LV-2	874,208	1,751,376	877,168	3,694,286	1,751,376	(1,942,910)	8,235,032	1,751,376														
18 NATURAL GAS VEHICLE SALES	0	14,628	14,628	0	44,718	44,718	0	44,718														
19 P. INTERRUPTIBLE SMALL	4,000,152	2,793,353	(1,206,799)	12,598,356	8,235,032	(4,363,324)	38,258,877	8,235,032														
20 INTERRUPTIBLE LV-1	3,361,369	3,361,369	0	10,084,107	10,084,107	0	30,252,321	10,084,107														
21 INTERRUPTIBLE LV-2	34,000,189	31,292,659	(2,707,530)	103,969,554	95,422,548	(8,547,006)	312,113,131	95,422,548														
21A OFF SYSTEM SALES-TRANSP.	0	0	0	0	0	0	0	0														
22 TOTAL TRANSPORTATION	38,845,086	36,472,616	(2,372,470)	118,000,000	118,000,000	0	354,867,262	118,000,000														
23 TOTAL INTERRUPTIBLE	16,433,713	15,695,899	(737,814)	48,572,273	48,572,273	0	145,734,944	48,572,273														
NUMBER OF CUSTOMERS (INT.)																						
24 RESIDENTIAL	169,589	161,219	(8,370)	8,027,171	8,027,171	0	24,798,000	8,027,171														
25 SMALL COMM. SERVICE	4,689	4,689	0	8,027,171	8,027,171	0	24,798,000	8,027,171														
26 COMMERCIAL SERVICE	18,257	18,257	0	54,200,000	54,200,000	0	162,600,000	54,200,000														
27 COMMERCIAL LV-1	1,854	1,251	(603)	5,420,000	3,753,000	(1,667,000)	16,260,000	3,753,000														
28 COMMERCIAL LV-2	22	24	2	66,000	72,000	6,000	200,000	72,000														
29 NATURAL GAS VEH. SALES	0	17	17	0	44,718	44,718	0	44,718														
30 COMM. ST. LIGHTING	53	53	0	159	159	0	477	159														
31 WHOLESALE	2	2	0	6	6	0	18	6														
31A OFF SYSTEM SALES	2	2	0	6	6	0	18	6														
31A OFF SYSTEM SALES	292,279	198,324	(93,955)	8,812,171	5,812,171	(3,000,000)	26,436,171	5,812,171														
NUMBER OF CUSTOMERS (EXT.)																						
32 INTERRUPTIBLE SMALL	63	38	(25)	1,444	1,444	0	4,444	1,444														
33 INTERRUPTIBLE LV-1	15	15	0	44	44	0	132	44														
34 INTERRUPTIBLE LV-2	4	2	(2)	12	12	0	36	12														
35 INTERRUPTIBLE LV-2	108	18	(90)	288	288	0	864	288														
36 TOTAL SALES CUSTOMERS	292,296	198,324	(93,972)	8,812,171	5,812,171	(3,000,000)	26,436,171	5,812,171														
NUMBER OF CUSTOMERS (TRANSP.)																						
37 SMALL COMM. SERVICE	0	0	0	0	0	0	0	0														
38 COMMERCIAL SERVICE	0	3,519	3,519	24,819,449	24,819,449	24,819,449	24,819,449	24,819,449														
39 COMMERCIAL LV-1	0	353	353	1,559,646	1,559,646	1,559,646	1,559,646	1,559,646														
40 COMMERCIAL LV-2	0	14	14	41	41	41	41	41														
41 NATURAL GAS VEHICLE SALES	0	0	0	0	0	0	0	0														
42 INTERRUPTIBLE SMALL	34	34	0	83,871	83,871	83,871	83,871	83,871														
43 INTERRUPTIBLE LV-1	29	24	(5)	84,084	70,272	(13,812)	251,116	70,272														
44 INTERRUPTIBLE LV-2	7	0	(7)	21	0	(21)	63	0														
44A OFF SYSTEM SALES-TRANSP.	0	0	0	0	0	0	0	0														
45 TOTAL TRANSP. CUSTOMERS	292,277	202,274	(90,003)	8,812,171	5,812,171	(3,000,000)	26,436,171	5,812,171														
TERRA SALES (TOTAL)																						
46 SMALL COMMERCIAL	31	27	(4)	81	81	81	81	81														
47 COMMERCIAL SERVICE	429	481	52	3,429	3,429	3,429	3,429	3,429														
48 COMMERCIAL LV-1	3,759	4,051	292	15,519	15,519	15,519	15,519	15,519														
49 COMMERCIAL LV-2	25,253	22,815	(2,438)	8,782	8,782	8,782	8,782	8,782														
50 NATURAL GAS VEH. SALES	2,658	2,658	0	7,975	7,975	7,975	7,975	7,975														
51 COMM. ST. LIGHTING	638	613	(25)	1,914	1,914	1,914	1,914	1,914														
52 WHOLESALE	5,117	2,609	(2,508)	15,717	7,975	(7,742)	47,717	7,975														
53 OFF SYSTEM SALES	0	0	0	0	0	0	0	0														
54 INTERRUPTIBLE SMALL	19,007	20,205	1,198	58,279	58,279	58,279	58,279	58,279														
55 INTERRUPTIBLE LV-1	8,206	3,438	(4,768)	25,206	10,376	(14,830)	77,206	10,376														
56 INTERRUPTIBLE LV-2	48,273	0	(48,273)	148,273	0	(148,273)	448,273	0														
56A SMALL COMM. SERVICE (TRANSP.)	1	0	(1)	3	0	(3)	9	0														
57 SMALL COMM. SERVICE (TRANSP.)	12,898	324	(12,574)	38,697	1,206	(37,491)	118,697	1,206														
58 COMMERCIAL LV-1 (TRANSP.)	84,277	65,433	(18,844)	257,277	208,277	(49,000)	772,277	208,277														
59 COMMERCIAL LV-2 (TRANSP.)	0	2,445	2,445	0	0	0	0	0														
60 NATURAL GAS VEHICLE (TRANSP.)	71,438	65,194	(6,244)	218,438	198,242	(20,196)	654,438	198,242														
61 INTERRUPTIBLE SMALL (TRANSP.)	484,875	268,874	(216,001)	1,448,875	808,874	(640,001)	4,448,875	808,874														
62 INTERRUPTIBLE LV-1 (TRANSP.)	6,942,884	3,91																				

ACTUAL FOR THE PERIOD OF: APRIL 1997 THROUGH MARCH 1998

	APR '97	MAY '97	JUN '97	JUL '97	AUG '97	SEP '97	OCT '97	NOV '97	DEC '97	JAN '98	FEB '98	MAR '98
JACKSONVILLE DIVISION:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> \div <u>AVERAGE BTU CONTENT</u> <u>CCF PURCHASED</u>	1.0354	1.0433	1.0374	1.0394	1.0384							
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98							
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73							
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01897	1.01697	1.01897	1.01897	1.01697							
3 BILLING FACTOR												
BTU CONTENT \times PRESSURE CORRECTION FACTOR	1.053	1.061	1.055	1.057	1.054							
SOUTH FLORIDA, PALM BEACH GARDENS DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> \div <u>AVERAGE BTU CONTENT</u> <u>CCF PURCHASED</u>	1.0423	1.0443	1.0453	1.0472	1.0443							
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98							
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73							
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697							
3 BILLING FACTOR												
BTU CONTENT \times PRESSURE CORRECTION FACTOR	1.060	1.062	1.063	1.065	1.062							

ACTUAL FOR THE PERIOD OF: APRIL 1997 THROUGH MARCH 1998

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
ORLANDO DIVISION:	'97	'97	'97	'97	'97	'97	'97	'97	'97	'98	'98	'98
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED = AVERAGE BTU CONTENT CCF PURCHASED	1.0423	1.0443	1.0462	1.0482	1.0453							
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98							
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73							
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697							
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.060	1.062	1.064	1.066	1.063							
TAMPA, ST. PETE, LAKE LAND, HIGHLANDS, and SARASOTA DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED = AVERAGE BTU CONTENT CCF PURCHASED	1.0472	1.0512	1.0512	1.0521	1.0502							
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98							
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73							
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697							
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.065	1.069	1.069	1.070	1.068							

ACTUAL FOR THE PERIOD OF: APRIL 1997 THROUGH MARCH 1998

	APR '97	MAY '97	JUN '97	JUL '97	AUG '97	SEP '97	OCT '97	NOV '97	DEC '97	JAN '98	FEB '98	MAR '98
EUSTIS, DAYTONA DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED ÷ AVERAGE BTU CONTENT CCF PURCHASED	1.0394	1.0423	1.0443	1.0453	1.0433							
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98							
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73							
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697							
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.057	1.060	1.062	1.063	1.061							

1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED ÷ AVERAGE BTU CONTENT CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.												
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.												
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.												
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR												

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF:

APRIL 97 through MARCH 98

Page 1 of 3

COST OF GAS PURCHASED	CURRENT MONTH: SEPTEMBER 97				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
1 COMMODITY (Pipeline)	\$109,902	\$115,548	\$5,648	4.89	\$680,684	\$771,549	\$90,865	11.75
2 NO NOTICE SERVICE	\$49,860	\$49,860	\$0	0.00	\$279,216	\$304,148	\$24,930	8.20
3 SWING SERVICE	\$883,355	\$1,348,593	\$468,239	34.55	\$5,022,797	\$8,405,350	\$1,382,553	21.58
4 COMMODITY (Other)	\$3,297,792	\$3,587,097	\$289,305	8.07	\$20,484,810	\$25,915,453	\$5,450,343	21.03
5 DEMAND	\$2,033,976	\$2,018,858	(\$15,118)	(0.75)	\$14,562,037	\$13,547,225	(\$1,014,812)	(7.49)
6 OTHER	\$125,934	\$130,000	\$4,066	0.00	\$899,044	\$630,000	(\$269,044)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	\$31,784	\$45,340	\$13,556	29.90	\$227,113	\$304,241	\$77,128	25.35
8 DEMAND	\$546,503	\$536,534	(\$9,969)	(1.86)	\$3,319,175	\$3,481,823	\$162,648	4.67
9 OTHER	(\$155,585)	\$0	\$155,585	0.00	(\$155,585)	\$0	\$155,585	0.00
10								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$6,078,116	\$6,669,081	\$590,965	8.88	\$38,318,084	\$43,787,356	\$5,469,272	12.49
12 NET UNBILLED	(\$71,575)	\$0	\$71,575	0.00	(\$1,011,638)	\$0	\$1,011,638	0.00
13 COMPANY USE	\$11,783	\$0	(\$11,783)	0.00	\$61,332	\$0	(\$61,332)	0.00
14 TOTAL THERM SALES	\$6,283,414	\$6,669,081	\$385,667	5.78	\$41,885,010	\$43,787,356	\$1,902,346	4.34

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

FOR THE PERIOD OF:

APRIL 97 through MARCH 98

THERMS PURCHASED	CURRENT MONTH: SEPTEMBER 97				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)	29,189,119	27,002,811	(2,186,508)	(8.10)	179,038,425	178,971,148	(2,067,279)	(1.17)
16 NO NOTICE SERVICE (Billing Determinants Only)	6,000,000	6,000,000	0	0.00	33,600,000	36,600,000	3,000,000	8.20
17 SWING SERVICE (Commodity)	3,149,480	4,850,000	1,500,520	32.27	20,774,980	28,005,300	7,230,320	25.82
18 COMMODITY (Other) (Commodity)	13,348,987	12,970,880	(378,107)	(2.92)	94,389,145	87,887,700	(6,701,445)	(7.84)
19 DEMAND (Billing Determinants Only)	39,930,019	35,289,262	(4,640,757)	(13.15)	267,387,789	242,081,271	(25,306,498)	(10.45)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	11,074,710	10,820,981	(253,729)	(2.34)	65,782,570	68,167,933	2,385,263	3.50
22 DEMAND	13,753,010	12,997,481	(255,529)	(1.97)	78,997,690	81,448,243	2,450,553	3.01
23 OTHER	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (17+18-23)	16,498,467	17,620,880	1,122,413	6.37	115,164,125	115,893,000	528,875	0.48
25 NET UNBILLED	(191,742)	0	191,742	0.00	(2,710,339)	0	2,710,339	0.00
26 COMPANY USE	31,023	0	(31,023)	0.00	161,468	0	(161,468)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	16,958,689	17,620,880	664,191	3.77	115,538,912	115,893,000	154,088	0.13

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF:

APRIL 87 through MARCH 88

Page 3 of 3

CENTS PER THERM		CURRENT MONTH: SEPTEMBER 87				PERIOD TO DATE			
		ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
			DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
28	COMMODITY (Pipeline) (1/15)	0.00377	0.00428	0.00051	12.01	0.00380	0.00438	0.00058	12.77
29	NO NOTICE SERVICE (2/16)	0.00831	0.00831	0.00000	0.00	0.00831	0.00831	0.00000	0.00
30	SWING SERVICE (3/17)	0.28048	0.29024	0.00976	3.36	0.24177	0.22872	(0.01305)	(5.71)
31	COMMODITY (Other) (4/18)	0.24704	0.27655	0.02951	10.87	0.21681	0.28854	0.07873	28.64
32	DEMAND (5/19)	0.05084	0.05721	0.00627	10.86	0.05448	0.05508	0.00150	2.88
33	OTHER (8/20)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
LESS END-USE CONTRACT									
34	COMMODITY (Pipeline) (7/21)	0.00287	0.00418	0.00132	31.50	0.00345	0.00448	0.00101	22.84
35	DEMAND (8/22)	0.04124	0.04128	0.00004	0.11	0.04202	0.04275	0.00073	1.71
36	OTHER (9/23)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
37	TOTAL COST OF PURCHASES (11/24)	0.36840	0.37845	0.01007	2.86	0.33273	0.37848	0.04575	12.09
38	NET UNBILLED (12/25)	0.37329	0.00000	(0.37329)	0.00	0.37325	0.00000	(0.37325)	0.00
39	COMPANY USE (13/26)	0.37981	0.00000	(0.37981)	0.00	0.37984	0.00000	(0.37984)	0.00
40	TOTAL COST OF THERMS SOLD (11/27)	0.35845	0.37848	0.02003	5.28	0.33185	0.37848	0.04683	12.37
41	TRUE-UP (E-4)	(0.00519)	(0.00519)	0.00000	0.00	(0.00519)	(0.00519)	0.00000	0.00
42	TOTAL COST OF GAS (40+41)	0.35326	0.37329	0.02003	5.38	0.32648	0.37329	0.04683	12.55
43	REVENUE TAX FACTOR	1.00378	1.00378	0.00000	0.00	1.00378	1.00378	0.00000	0.00
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.35458	0.37489	0.02010	5.38	0.32768	0.37489	0.04701	12.55
45	PGA FACTOR ROUNDED TO NEAREST .001	35.458	37.489	2.01019	5.38	32.768	37.489	4.70084	12.55

FOR THE PERIOD OF: APRIL 97 THROUGH MARCH 98
CURRENT MONTH: SEPTEMBER 1997

COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 21
1 Commodity Pipeline (FOT)	17,358,190	\$48,173	\$0.00278
2 Commodity Pipeline (SNG/ISO GA)	8,233,030	\$11,578	\$0.00028
3 Cashouts-Peoples' Transportation Customers	937,524	\$1,512	\$0.00237
4 Cashouts-Supplier Aggregation (Test) Program	14,080	\$40	\$0.00287
5 Commodity Pipeline (FOT)-Prior Month Adjustment	87,820	\$185	\$0.00287
6 Commodity Pipeline (SNG/ISO GA)-Prior Month Adjustment	50,090	\$2,782	\$0.05574
7 Prior Month Adj. With 3rd Party Supplier	(274,763)	(\$789)	\$0.00287
8 Capacity Utilization-Supplier	(5,815,469)	(\$2,719)	\$0.00173
9 Capacity Utilization-Supplier-Prior Month Adjustment	8,720,510	\$18,121	\$0.00163
9 TOTAL COMMODITY (Pipeline)	28,189,119	\$109,902	\$0.00377
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
10 Swing Service-Demand-3rd Party Suppliers		\$80,489	\$0.00000
11 Swing Service-Commodity-3rd Party Suppliers	3,149,480	\$84,838	\$0.25555
12 Swing Service-Demand-3rd Party Suppliers-August '97 Accrual Adj.		(\$183)	\$0.00000
13 Swing Service-Commodity-3rd Party Supplier, August '97 Accrual Adj.	0	(\$1,790)	\$0.00000
14			
15			
16			
17 TOTAL SWING SERVICE	3,149,480	\$83,355	\$0.28048
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
18 Purchases from 3rd Party Suppliers	12,609,000	\$3,124,229	\$0.24778
19 City of Sunrise	15,528	\$7,875	\$0.49428
20 Central Florida Gas	2,710	\$1,178	\$0.43408
21 Cashouts-Peoples' Transportation Customers	659,821	\$144,780	\$0.21949
22 Cashouts-Supplier Aggregation (Test) Program	14,547	\$3,832	\$0.26339
23 Purchases from 3rd Party Suppliers-Prior Month Adj.	(21,789)	(\$4,794)	\$0.22000
24 Commodity-3rd Party Suppliers-August '97 Accrual Adj.	0	\$5,425	\$0.00000
25 Imbalance Cashout-(FOT)-Jun. '97	69,370	\$15,470	\$0.22200
26			
27 TOTAL COMMODITY (Other)	13,348,987	\$3,287,782	\$0.24704
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
28 Demand (FOT)	55,918,200	\$2,730,182	\$0.04882
29 Demand (SNG/ISO GA)	10,710,000	\$482,903	\$0.04509
30 Temporary Acquisition Reconciliation Charge-(FOT)	2,223,800	\$87,045	\$0.04352
31 Temporary Reconciliation Credit-(FOT)	(25,483,800)	(\$1,759,844)	\$0.04982
32 Volume's Reconciliation Credit-(FOT)	(123,480)	(\$5,207)	\$0.04258
33 Cashouts-Peoples' Transportation Customers	637,524	\$22,948	\$0.03599
34 Capacity Discount-Transp. Customer	3,768,780	\$98,853	\$0.02598
35 Demand (SNG/ISO GA)-Prior Month Adjustment	0	(\$1)	\$0.00000
36 Prior Month Adj. With 3rd Party Supplier	(274,765)	(\$11,981)	\$0.04333
37 Capacity Utilization-Supplier	2,982,300	\$382,841	\$0.14941
38 Volume's Reconciliation Credit-(FOT)-Aug.-August'97	(2,840)	(\$1,421)	\$0.04353
38 TOTAL DEMAND	39,830,819	\$2,033,878	\$0.05094
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
40 Legal Fees	0	\$123,708	\$0.00000
41 Administrative Costs	0	\$2,225	\$0.00000
42			
43			
44			
45			
46			
47 TOTAL OTHER	0	\$125,934	\$0.00000

FOR THE PERIOD OF: APRIL 87 Through MARCH 88 P 288.1 of 1

TRUE-UP CALCULATION	CURRENT MONTH - SEPTEMBER 87		PERIOD TO DATE				
	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE			
			DIFFERENCE	%			
			AMOUNT	%			
1 PURCHASED GAS COST (A-1, LINES 3+4+6-13)	\$4,224,848	\$4,938,800	\$811,741	\$2.14144	\$8,738,843	\$8,384,1	0.38241
2 TRANSPORTATION COST (A-1, LINES 1+2+5+6+7+8)	1,741,384	1,732,382	(8,992)	(0.00016)	\$11,468,858	(1,208,337)	(0.00831)
3 TOTAL	8,068,332	8,668,082	602,749	0.00828	\$42,787,358	\$38,207	0.14457
4 FUEL REVENUES	8,283,114	8,689,081	385,937	0.08128	\$41,888,010	1,902,348	0.04542
(NET OF REVENUE TAX)							
5 TRUE-UP REFUND(COLLECTION)	87,328	87,328	0	0.00000	\$583,958	0	0.00000
6 FUEL REVENUE APPLICABLE TO PERIOD *	8,380,740	8,768,407	385,667	0.00544	\$42,468,968	\$44,371,312	0.04478
(LINE 4 (+ or -) LINE 5)							
7 TRUE-UP PROVISION - THIS PERIOD	314,407	87,325	(217,082)	(0.00045)	\$4,212,213	\$583,953	(0.08127)
(LINE 6 - LINE 3)							
8 INTEREST PROVISION-THIS PERIOD (21)	5,847	17,210	11,363	2.04781	(\$18,878)	\$102,121	(0.24018)
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	1,818,222	3,724,425	2,706,203	2.85777	(2,640,164)	3,838,516	(2.37812)
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 9)	(87,328)	(87,328)	0	0.00000	(\$583,958)	0	0.00000
10a FLEX RATE ADJUSTMENT	0	0	0	0.00000	\$0	\$0	0.00000
11 TOTAL ESTIMATE TRUE-UP (7+8+9+10+10a)	1,240,851	3,741,834	2,500,883	2.91814	968,395	3,741,834	2.88378
11a REFUND FROM PIPELINE	180,833	0	(180,833)	0.00000	\$483,189	\$0	0.00000
12 ADJ TOTAL ESTIMATE TRUE-UP (11+11a)	1,431,584	3,741,834	2,310,250	1.81982	\$1,431,584	\$3,741,834	\$1,81982
INTEREST PROVISION							
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	1,818,222	3,724,425	2,706,203	2.85777			
14 ENDING TRUE-UP BEFORE INTEREST (13+7-5+11a)	1,438,837	3,724,424	2,288,487	1.81891			
15 TOTAL (13+14)	2,444,159	7,448,849	5,004,890	2.04781			
16 AVERAGE (80% OF 15)	1,222,080	3,724,425	2,502,345	2.04781			
17 INTEREST RATE - FIRST DAY OF MONTH	5.58	5.58	0	0.00000			
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.53	5.53	0	0.00000			
19 TOTAL (17+18)	11,080	11,080	0	0.00000			
20 AVERAGE (80% OF 19)	5,845	5,845	0	0.00000			
21 MONTHLY AVERAGE (20/12 Months)	0.482	0.482	0	0.00000			
22 INTEREST PROVISION (16+21)	\$5,847	\$17,210	\$11,363	\$2.04781			

Composite Exhibit No. _____
 Docket No. 970003-GU
 Tampa Electric Company d/b/a
 Peoples Gas System
 (EE-1)
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* If line 5 is a refund add to line 4
 If line 5 is a collection () subtract from line 4

COMPANY PEOPLES GAS SYSTEM		TRANSPORTATION PURCHASES				SCHEDULE A-3					
ACTUAL FOR THE PERIOD OF:		SYSTEM SUPPLY AND END USE				Page 1 of 1					
PRESENT MONTH		APRIL 87				MARCH 86					
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)		
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	ST ITEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY THIRD PARTY	PIPELINE COST	DEMAND COST	OTHER CHARGES	TOTAL CENTS PER THERM
1 SEPT. 1987	PGT	PG3	FTS-1 COMML PIPELINE	14,380,820	11,082,110	14,380,820		\$47,812.36			\$0.29
2 SEPT. 1987	PGT	PG3	FTS-1 COMML PIPELINE		11,082,110	11,082,110		\$1,854.36			\$0.29
3 SEPT. 1987	PGT	PG3	FTS-2 COMML PIPELINE	875,879		875,879		1,160.82			\$0.12
4 SEPT. 1987	PGT	PG3	FTS-1 DEMAND	21,143,320		21,143,320			\$225,403.20		\$4.36
5 SEPT. 1987	PGT	PG3	FTS-1 DEMAND		11,082,110	11,082,110			\$82,828.55		\$4.36
6 SEPT. 1987	PGT	PG3	FTS-2 DEMAND	1,417,500		1,417,500			141,811.86		\$9.28
7 SEPT. 1987	PGT	PG3	NO NOTICE	8,000,000		8,000,000			49,880.00		\$0.62
8 SEPT. 1987	TRANS. CUSTOMER	PG3	FTS-1 DEMAND	3,748,790		3,748,790			\$98,853.10		\$2.57
9 SEPT. 1987	CAPACITY UTILIZATION-SUPPLIER	PG3	DEMAND	2,582,300		2,582,300			\$382,841.23		\$14.84
10 SEPT. 1987	CAPACITY UTILIZATION-SUPPLIER	PG3	COMMODITY PIPELINE	(5,815,440)		(5,815,440)		(9,718.72)			\$0.17
11 SEPT. 1987		PG3	COMML OTHER								\$0.63
12 SEPT. 1987		PG3	SONATARGO GA COMML PIPELINE	8,233,820		8,233,820		\$1,871.89			\$4.81
13 SEPT. 1987		PG3	SONATARGO GA DEMAND	16,716,000		16,716,000			\$82,802.65		\$2.88
14 SEPT. 1987		PG3	SONATARGO GA DEMAND		2,178,300	2,178,300			\$4,428.82		
15 SEPT. 1987		PG3	SWING								
16 SEPT. 1987		PG3	COMML OTHER								
17 SEPT. 1987		PG3	COMML OTHER								
18 SEPT. 1987		PG3	COMML OTHER								
19 SEPT. 1987		PG3	COMML OTHER								
20 SEPT. 1987	CO-SUPPLIER AGOR. TEST PROG.	PG3	COMML OTHER	14,547		14,547	3,831.59				\$28.34
21 SEPT. 1987	CO-SUPPLIER AGOR. TEST PROG.	PG3	COMML PIPELINE	14,080		14,080		49.28			\$0.29
22 SEPT. 1987	CASHOUTS-TRANSP. CUSTOMERS	PG3	DEMAND	837,524		837,524			\$2,945.88		\$3.60
23 SEPT. 1987	CASHOUTS-TRANSP. CUSTOMERS	PG3	COMML PIPELINE	837,524		837,524		1,511.83			\$0.24
24 SEPT. 1987	CASHOUTS-TRANSP. CUSTOMERS	PG3	COMML OTHER	899,821		899,821	144,779.53				\$21.85
25	TOTAL			\$3,295,026	24,262,820	\$27,887,928	\$4,877,878.83	\$123,417.85	\$2,724,947.81	\$0.00	\$6.43

**This report excludes prior month's pipeline adjustments.

COMPANY: PEOPLES GAS SYSTEM		TRANSPORTATION SYSTEM SUPPLY				SCHEDULE A-4 Page 1 of 1	
FOR THE PERIOD OF:		APRIL 07		Through		MARCH 88	
PRESENT MONTH:		SEPTEMBER 1987					
(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT DTH	(D) NET AMOUNT DTH	(E) MONTHLY GROSS DTH	(F) MONTHLY NET DTH	(G) WELLHEAD PRICE \$/DTH	(H) CITYGATE PRICE \$/DTH
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
	TOTAL						

(1) The wellhead price listed for each receipt point represents the actual cost of gas to PGS from its supplier(s).
 (2) The above net volumes are calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 3.35% per dth.
 (3) Included in the monthly gross volumes above are 100,838 dth's nominated at the pipeline receipt point via FGT FTS-2 capacity having a fuel surcharge of 3.35% per dth.
 (4) The monthly gross volumes listed above represent gas moved on the Florida Gas Transmission pipeline except of 150,000 dth's moved on the Southern Natural Gas pipeline, shown on line 8.

ACTUAL FOR THE PERIOD OF: APRIL 1987 THROUGH MARCH 1988

	APR '87	MAY '87	JUN '87	JUL '87	AUG '87	SEP '87	OCT '87	NOV '87	DEC '87	JAN '88	FEB '88	MAR '88
JACKSONVILLE DIVISION:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED ÷ AVERAGE BTU CONTENT CCF PURCHASED	1.0354	1.0433	1.0374	1.0384	1.0364	1.0364						
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98						
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73						
PRESSURE CORRECTION FACTOR (wb) p.s.i.a.	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887						
3 BILLING FACTOR												
BTU CONTENT × PRESSURE CORRECTION FACTOR	1.053	1.061	1.055	1.057	1.054	1.054						
SOUTH FLORIDA, PALM BEACH GARDENS DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED ÷ AVERAGE BTU CONTENT CCF PURCHASED	1.0423	1.0443	1.0453	1.0472	1.0443	1.0453						
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98						
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73						
PRESSURE CORRECTION FACTOR (wb) p.s.i.a.	1.01887	1.01887	1.01887	1.01887	1.01887	1.01887						
3 BILLING FACTOR												
BTU CONTENT × PRESSURE CORRECTION FACTOR	1.060	1.062	1.063	1.065	1.062	1.063						

SCHEDULE A-6
 Page 2 of 3

CONVERSION FACTOR CALCULATION

COMPANY: PEOPLES GAS SYSTEM

ACTUAL FOR THE PERIOD OF: APRIL 1987 THROUGH MARCH 1988

		APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
		'87	'87	'87	'87	'87	'87	'87	'87	'87	'88	'88	'88
ORLANDO DIVISION:													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
TERMS PURCHASED	*AVERAGE BTU CONTENT	1.0423	1.0482	1.0482	1.0482	1.0453	1.0453						
CCF PURCHASED													
2 PRESSURE CORRECTION FACTOR													
a. DELIVERY PRESSURE OF GAS SOLD	p.s.i.a.	14.88	14.88	14.88	14.88	14.88	14.88						
b. DELIVERY PRESSURE OF GAS PURCHASED	p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73						
PRESSURE CORRECTION FACTOR (wb) p.s.i.a.		1.01087	1.01087	1.01087	1.01087	1.01087	1.01087						
3 BILLING FACTOR													
BTU CONTENT x PRESSURE CORRECTION FACTOR		1.060	1.064	1.064	1.068	1.063	1.063						
TAMPA, ST. PETE, LAKELAND, HIGHLANDS, and SARASOTA DIVISIONS:													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
TERMS PURCHASED	*AVERAGE BTU CONTENT	1.9472	1.9512	1.9512	1.9521	1.9502	1.9502						
CCF PURCHASED													
2 PRESSURE CORRECTION FACTOR													
a. DELIVERY PRESSURE OF GAS SOLD	p.s.i.a.	14.88	14.88	14.88	14.88	14.88	14.88						
b. DELIVERY PRESSURE OF GAS PURCHASED	p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73						
PRESSURE CORRECTION FACTOR (wb) p.s.i.a.		1.01087	1.01087	1.01087	1.01087	1.01087	1.01087						
3 BILLING FACTOR													
BTU CONTENT x PRESSURE CORRECTION FACTOR		1.965	1.968	1.968	1.970	1.968	1.968						

ACTUAL FOR THE PERIOD OF: APRIL 1997 THROUGH MARCH 1998

	APR '97	MAY '97	JUN '97	JUL '97	AUG '97	SEP '97	OCT '97	NOV '97	DEC '97	JAN '98	FEB '98	MAR '98
EUSTIS, DAYTONA DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT	1.0394	1.0423	1.0443	1.0453	1.0433	1.0433						
<u>CCF PURCHASED</u>												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.90	14.90	14.90	14.90	14.90	14.90						
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73						
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01087	1.01087	1.01087	1.01087	1.01087	1.01087						
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.057	1.060	1.062	1.063	1.061	1.061						
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT												
<u>CCF PURCHASED</u>												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.												
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.												
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.												
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR												