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M E M O R A N D U M

1/28/00

November 20, 1997

- TO: \_\_\_\_\_ DIVISION OF APPEALS  
 \_\_\_\_\_ DIVISION OF AUDITING AND FINANCIAL ANALYSIS  
 \_\_\_\_\_ DIVISION OF COMMUNICATIONS  
XX \_\_\_\_\_ DIVISION OF ELECTRIC AND GAS  
 \_\_\_\_\_ DIVISION OF RESEARCH  
 \_\_\_\_\_ DIVISION OF WATER AND WASTEWATER  
 \_\_\_\_\_ DIVISION OF LEGAL SERVICES

**DECLASSIFIED**

FROM: DIVISION OF RECORDS AND REPORTING (SANDERS)

RE: CONFIDENTIALITY OF CERTAIN INFORMATION

DOCUMENT NO: 11960-97

DESCRIPTION: PGA Schedules 12 month period ending 3/31/97.

SOURCE: City Gas Company of Florida

DOCKET NO. 970003-GU 970003-GU

The above material was received with a request for confidentiality (attached). Please prepare a recommendation for the attorney assigned to the case by completing the section below and forwarding a copy of this memorandum, together with a brief memorandum supporting your recommendation, to the attorney. Copies of your recommendation should also be provided to the Division of Records and Reporting and to the Division of Appeals.

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Please read each of the following and check if applicable.

\_\_\_\_\_ The document(s) is (are), in fact, what the utility asserts it (them) to be.

\_\_\_\_\_ The utility has provided enough details to perform a reasoned analysis of its request.

11960-97

**CONFIDENTIAL**

COMPANY:		COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE				SCHEDULE A-1			
CITY GAS COMPANY OF FLORIDA		OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR				(REVISED 6/08/94)			
ESTIMATED FOR THE PERIOD OF:		APRIL 96		Through		MARCH 97		PAGE 1 OF 11	
		CURRENT MONTH: 10/96		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
COST OF GAS PURCHASED		ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment	53,675	46,054	7,621	16.55	378,326	330,042	48,284	14.02
2	NO NOTICE SERVICE RESERVATIO (Line 29 A-1 support detail)	8,606	8,606	-	-	58,836	58,836	-	-
3	SWING SERVICE	-	-	-	-	-	-	-	-
4	COMMODITY (Other)	1,360,078	1,530,443	(170,365)	(11.13)	10,268,937	10,967,788	(698,851)	(6.37)
5	DEMAND (Line 32-29 A-1 support detail)	778,484	842,971	(64,487)	(7.65)	5,178,534	5,592,034	(415,500)	(7.43)
6	OTHER	4,253	4,100	153	3.73	35,997	27,252	8,745	32.09
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
8	DEMAND	-	-	-	-	-	-	-	-
9		-	-	-	-	-	-	-	-
10	Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-
11	TOTAL COS (1+2+3+4+5+6+10)-(7+8+9)	2,205,096	2,432,173	(227,077)	(9.34)	15,916,630	16,975,952	(1,059,322)	(6.24)
12	NET UNBILLED	-	-	-	-	-	-	-	-
13	COMPANY USE	-	(5,671)	5,671	(100.00)	31,277	(38,673)	69,950	(180.88)
14	TOTAL THERM SALES	2,530,926	2,443,739	87,187	3.57	18,226,542	17,083,603	1,142,939	6.69
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline) Billing Determinants Only	7,459,760	6,423,144	1,036,616	16.14	44,765,879	48,030,928	(1,265,049)	(2.75)
16	NO NOTICE SERVICE RESERVATIO Bill. Determinants Only (Line 29 A-1 support detail)	1,240,000	1,240,000	-	-	8,477,500	8,477,500	-	-
17	SWING SERVICE Commodity	-	-	-	-	-	-	-	-
18	COMMODITY (Other) Commodity	6,108,740	6,423,144	(314,404)	(4.89)	43,414,859	46,030,928	(2,616,069)	(5.68)
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	14,492,500	14,539,000	(46,500)	(0.32)	74,742,950	96,447,670	(21,704,720)	(22.50)
20	OTHER Commodity	8,786	9,911	(1,125)	(11.35)	69,806	65,879	3,929	5.96
<b>LESS END-USE CONTRACT</b>									
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
22	DEMAND	-	-	-	-	-	-	-	-
23		-	-	-	-	-	-	-	-
24	TOTAL PURCHASES (17+18+20)-(21+23)	6,117,526	6,433,055	(315,529)	(4.90)	43,484,667	46,096,607	(2,612,140)	(5.67)
25	NET UNBILLED	-	-	-	-	-	-	-	-
26	COMPANY USE	-	(15,000)	15,000	(100.00)	(34,750)	(105,000)	70,250	(66.90)
27	TOTAL THERM SALES (24-26 Estimated only)	7,853,386	6,418,055	1,435,331	22.36	55,410,998	45,991,607	9,419,191	20.48
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline) (1/15)	0.00720	0.00717	0.00003	0.42	0.00841	0.00717	0.00124	17.29
29	NO NOTICE SERVICE (2/16)	0.00694	0.00694	-	-	0.00694	0.00694	-	-
30	SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31	COMMODITY (Other) (4/18)	0.22264	0.23827	(0.01563)	(6.56)	0.23653	0.23827	(0.00174)	(0.73)
32	DEMAND (5/19)	0.05372	0.05798	(0.00426)	(7.35)	0.06926	0.05798	0.01128	19.45
33	OTHER (6/20)	0.48407	0.41368	0.07039	17.02	0.51566	0.41367	0.10199	24.65
<b>LESS END-USE CONTRACT</b>									
34	COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35	DEMAND (8/22)	-	-	-	-	-	-	-	-
36	(9/23)	-	-	-	-	-	-	-	-
37	TOTAL COST (11/24)	0.36046	0.37807	(0.01761)	(4.66)	0.36603	0.36827	(0.00224)	(0.61)
38	NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39	COMPANY USE (13/26)	-	0.37807	(0.37807)	(100.00)	(0.90006)	0.36831	(1.26837)	(344.38)
40	TOTAL THERM SALES (11/27)	0.28078	0.37896	(0.09818)	(25.91)	0.28725	0.36911	(0.08186)	(22.18)
41	TRUE-UP (E-2)	0.00180	0.00180	-	-	0.00180	0.00180	-	-
42	TOTAL COST OF GAS (40+41)	0.28258	0.38076	(0.09818)	(25.79)	0.28905	0.37091	(0.08186)	(22.07)
43	REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-
44	PGA FACTOR ADJUSTED FOR TAXE (42x43)	0.28364	0.38219	(0.09855)	(25.79)	0.29014	0.37230	(0.08216)	(22.07)
45	PGA FACTOR ROUNDED TO NEAREST .001	0.284	0.382	(0.099)	(25.79)	0.290	0.372	(0.082)	(22.07)

DOCUMENT NUMBER-DATE

11960 NOV 20 5

FPSC RECORDS/REPORTING

COMPANY: CITY GAS COMPANY OF FLORIDA		COMPARISON OF ACTUAL VERSUS FLEX-DOWN ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR ESTIMATED FOR THE PERIOD OF:				SCHEDULE A-1/R (REVISED 6/08/94) (Flex Down) PAGE 2 OF 11			
		APRIL 96		Through		MARCH 97			
		CURRENT MONTH: 10/96		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
<b>COST OF GAS PURCHASED</b>		ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment	53,675	38,398	15,277	39.79	376,326	291,272	85,054	29.20
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	8,606	8,606	-	-	58,836	58,836	-	-
3	SWING SERVICE	-	-	-	-	-	-	-	-
4	COMMODITY (Other)	1,360,078	1,879,095	(519,017)	(27.62)	10,268,937	16,116,361	(5,847,424)	(36.28)
5	DEMAND (Line 32 - 29 A-1 support detail)	778,484	783,014	(4,530)	(0.58)	5,176,534	5,229,803	(53,269)	(1.02)
6	OTHER	4,253	4,100	153	3.73	35,997	27,252	8,745	32.09
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
8	DEMAND	-	-	-	-	-	-	-	-
9		-	-	-	-	-	-	-	-
10	Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-
11	TOTAL C (1+2+3+4+5+6+10)-(7+8+9)	2,205,096	2,713,214	(508,118)	(18.73)	15,916,630	21,723,524	(5,806,894)	(26.73)
12	NET UNBILLED	-	-	-	-	-	-	-	-
13	COMPANY USE	-	(6,341)	6,341	(100.00)	31,277	(49,458)	80,735	(163.24)
14	TOTAL THERM SALES	2,530,926	2,701,661	(170,735)	(6.32)	18,226,542	21,640,738	(3,414,196)	(15.78)
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline) Billing Determinants Only	7,459,760	6,423,144	1,036,616	16.14	44,765,879	46,030,927	(1,265,048)	(2.75)
16	NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	1,240,000	1,240,000	-	-	8,477,500	8,477,500	-	-
17	SWING SERVICE Commodity	-	-	-	-	-	-	-	-
18	COMMODITY (Other) Commodity	6,108,740	6,423,144	(314,404)	(4.89)	43,414,859	46,030,927	(2,616,068)	(5.68)
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	14,492,500	14,543,650	(51,150)	(0.35)	74,742,950	94,882,695	(20,139,745)	(21.23)
20	OTHER Commodity	8,786	9,911	(1,125)	(11.35)	69,808	65,879	3,929	5.96
<b>LESS END-USE CONTRACT</b>									
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
22	DEMAND	-	-	-	-	-	-	-	-
23		-	-	-	-	-	-	-	-
24	TOTAL PURCHASES (17+18+20)-(21+23)	6,117,526	6,433,055	(315,529)	(4.90)	43,484,667	46,096,806	(2,612,139)	(5.67)
25	NET UNBILLED	-	-	-	-	-	-	-	-
26	COMPANY USE	-	(15,000)	15,000	-	(34,750)	(105,000)	70,250	(66.90)
27	TOTAL THERM SALES (24-26 Estimated only)	7,853,386	6,418,055	1,435,331	22.36	55,410,998	45,991,806	9,419,192	20.48
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline) (1/15)	0.00720	0.00598	0.00122	20.40	0.00841	0.00633	0.00208	32.86
29	NO NOTICE SERVICE (2/16)	0.00694	0.00694	-	-	0.00694	0.00694	-	-
30	SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31	COMMODITY (Other) (4/18)	0.22264	0.29255	(0.06991)	(23.90)	0.23663	0.35012	(0.11359)	(32.44)
32	DEMAND (5/19)	0.05372	0.05384	(0.00012)	(0.22)	0.06926	0.05512	0.01414	25.65
33	OTHER (6/20)	0.48407	0.41368	0.07039	17.02	0.51566	0.41367	0.10199	24.65
<b>LESS END-USE CONTRACT</b>									
34	COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35	DEMAND (8/22)	-	-	-	-	-	-	-	-
36		-	-	-	-	-	-	-	-
37	TOTAL COST (11/24)	0.36046	0.42176	(0.06130)	(14.53)	0.36603	0.47126	(0.10523)	(22.33)
38	NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39	COMPANY USE (13/26)	-	0.42273	(0.42273)	(100.00)	(0.90006)	0.47103	(1.37109)	(291.08)
40	TOTAL THERM SALES (11/27)	0.28078	0.42275	(0.14197)	(33.58)	0.28725	0.47233	(0.18508)	(39.18)
41	TRUE-UP (E-2)	0.00180	0.00180	-	-	0.00180	0.00180	-	-
42	TOTAL COST OF GAS (40+41)	0.28258	0.42455	(0.14197)	(33.44)	0.28905	0.47413	(0.18508)	(39.04)
43	REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.28364	0.42615	(0.14251)	(33.44)	0.29014	0.47591	(0.18577)	(39.03)
45	PGA FACTOR ROUNDED TO NEAREST .001	0.284	0.426	(0.143)	(33.44)	0.290	0.476	(0.186)	(39.08)

COMPANY: CITY GAS COMPANY OF FLORIDA	PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION SCHEDULE A-1 SUPPORTING DETAIL		PAGE 3 OF 11
FOR THE PERIOD: APRIL 96 THROUGH MARCH 97			
CURRENT MONTH: 10/96	(A)	(B)	(C)
COMMODITY (Pipeline)	THERMS	INV. AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	7,470,080	47,766.98	0.00639
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment			
4 Commodity Adjustments	(10,320)	5,908.38	
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	7,459,760	53,675.36	0.00720
	Sched A-1 Ln 15	Sched A-1 Ln 1	Sched A-1 Ln 28
<b>SWING SERVICE</b>			
9 Swing Service Scheduled			
10 Alert Day Volumes - FGT			
11 Operational Flow Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed to Others			
13 Operating Account Balancing			
14 Other - Net market delivery imbalance			
15			
16 TOTAL SWING SERVICE	0	0.00	0.00
	Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS	7,459,760	1,415,195.80	0.18871
18 Commodity Other - Scheduled ITS			
19 Imbalance Cashout - FGT		0.00	
20 Imbalance Cashout - Other Shippers		0.00	
21 Imbalance Cashout - Transporting Cust.		0.00	
22 Commodity Adjustment	(1,351,020)	(55,117.50)	
23 No Notice Commodity Adjustment			
24 TOTAL COMMODITY (Other)	6,108,740	1,360,078.30	0.22264
	Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement	14,539,000	787,060.10	0.05278
26 Less Relinquished to End-Users	(48,500)	(1,162.52)	0.02500
27 Less Relinquished Off System			
28 Other - Firm winter supply			
29 Demand - No Notice	1,240,000	8,605.60	0.00694
30 Revenue Sharing - FGT			
31 Other - Storage Demand		12,586.46	
32 TOTAL DEMAND	15,732,500	787,090	0.05003
	Sched A-1 Line 19+16	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29
<b>OTHER</b>			
33 Other - Monthly purchase from Peoples Gas	8,785.90	4,252.90	0.48408
34 Peak Shaving			
35 Storage withdrawal			
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER	8,786	4,252.90	0.48406
	Schedule A-1 Line 20	Schedule A-1 Line 6	Schedule A-1 Line 33

COMPANY:		CALCULATION OF TRUE-UP AND INTEREST PROVISION				SCHEDULE A-2			
CITY GAS COMPANY OF FLORIDA						(REVISED 6/08/94)			
FOR THE PERIOD OF:		APRIL 96		Through		MARCH 97		PAGE 4 OF 11	
	CURRENT MONTH: 10/96		DIFFERENCE		PERIOD TO DATE		DIFFERENCE		
	(A) ACTUAL	(B) ESTIMATE	(C) AMOUNT	(D) %	(E) ACTUAL	(F) ESTIMATE	(G) AMOUNT	(H) %	
<b>TRUE-UP CALCULATION</b>									
1	PURCHASED GAS COST (Sch A-1 Fix down line 4+6)	1,364,331	1,883,195	518,864	27.55%	10,304,935	16,143,613	5,838,678	36.17%
2	TRANSP GAS COST (Sch A-1 Fix down line 1+2+3+5)	840,765	830,018	(10,747)	-1.29%	5,611,696	5,579,911	(31,785)	-0.57%
3	TOTAL	2,205,096	2,713,213	508,117	18.73%	15,916,631	21,723,524	5,806,893	26.73%
4	FUEL REVENUES (Sch A-1 Fix down line 14) (NET OF REVENUE TAX)	2,530,926	2,701,661	170,735	6.32%	18,226,542	21,640,738	3,414,196	15.78%
5	TRUE-UP (COLLECTED) OR REFUNDED	(12,755)	(12,755)	-	0.00%	(89,285)	(89,285)	-	0.00%
6	FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,518,171	2,688,906	170,735	6.35%	18,137,257	21,551,453	3,414,196	15.84%
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	313,075	(24,307)	(337,382)	1388.00%	2,220,626	(172,071)	(2,392,697)	1390.53%
8	INTEREST PROVISION-THIS PERIOD (21)	3,384	2,304	(1,080)	-46.88%	(16,682)	17,081	33,763	197.66%
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST	587,520	516,769	(70,751)	-13.69%	(1,376,495)	573,226	1,949,721	340.13%
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	12,755	12,755	-	0.00%	89,285	89,285	-	0.00%
10a	Refund (if applicable)	-	-	-	---	-	-	-	---
10b	Refund of interim rate increase	-	-	-	---	-	-	-	---
11	TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	916,734	507,521	(409,213)	-80.63%	916,734	507,521	(409,213)	-80.63%
<b>INTEREST PROVISION</b>									
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	587,520	516,769	(70,751)	-13.69%				
13	ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	913,350	505,217	(408,133)	-80.78%				
14	TOTAL (12+13)	1,500,870	1,021,986	(478,884)	-46.86%				
15	AVERAGE (50% OF 14)	750,435	510,993	(239,442)	-46.86%				
16	INTEREST RATE - FIRST DAY OF MONTH	0.05440	0.05440	-	0.00%				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05380	0.05380	-	0.00%				
18	TOTAL (16+17)	0.10820	0.10820	-	0.00%				
19	AVERAGE (50% OF 18)	0.05410	0.05410	-	0.00%				
20	MONTHLY AVERAGE (19/12 Months)	0.00451	0.00451	(0.00000)	-0.04%				
21	INTEREST PROVISION (15x20)	3,384	2,304	(1,080)	-46.88%				

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

COMPANY: CITY GAS COMPANY OF FLORIDA

TRANSPORTATION PURCHASES  
SYSTEM SUPPLY AND END USE

SCHEDULE A-3  
(REVISED 8/19/93)  
PAGE 5 OF 11

ACTUAL FOR THE PERIOD OF:  
PRESENT MONTH: October '96

APRIL 96

Through

MARCH 97

DATE	(A) PURCHASED FROM	(B) PURCHASED FOR	(C) SCH TYPE	(D) SYSTEM SUPPLY	(E) END USE	(F) TOTAL PURCHASED	COMMODITY COST		(I) DEMAND COST	(J) OTHER CHARGES ACA/GR/FUEL	(K) TOTAL CENTS PER THERM
							(G) THIRD PARTY	(H) PIPELINE			
10/96	FGT		FTS-1					19,321	774,503	53,675	---
2 "	Noram - 10/96	System Supply	FTS	1,153,425		1,153,425	212,357				18.41
3 "	PanEnergy - 10/96	System Supply	FTS	2,933,566		2,933,566	679,652				23.17
4 "	Amoco - 10/96	System Supply	FTS	168,424		168,424	37,682				22.37
5 "	Columbia Energy - 10/96	System Supply	FTS	1,188,532		1,188,532	229,496				19.31
6 "	Coral - 10/96	System Supply	FTS	219,674		219,674	42,359				19.28
7 "	Enron - 10/96	System Supply	FTS	870,640		870,640	155,845				17.90
8 "	NGC - 10/96	System Supply	FTS	258,525		258,525	57,806				22.36
<b>TOTAL</b>				6,792,786	0	6,792,786	1,415,196	19,321	774,503	53,675	33.31



Company: City Gas Company of Florida		THERM SALES AND CUSTOMER DATA						SCHEDULE A-5 (REVISED 8/19/93) PAGE 7 OF 11	
FOR THE PERIOD OF:		APRIL 96		Through		MARCH 97			
	CURRENT MONTH: 10/96		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE		
	(A) ACTUAL	(B) ESTIMATE	(C) AMOUNT	(D) %	(E) ACTUAL	(F) ESTIMATE	(G) AMOUNT	(H) %	
<b>THERM SALES (FIRM)</b>									
1 RESIDENTIAL	1,315,362	1,442,115	126,753	9.64%	10,649,356	10,604,711	(44,645)	-0.42%	
2 COMMERCIAL	3,529,734	3,896,470	366,736	10.39%	25,068,894	27,009,644	1,940,750	7.74%	
3 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%	
4 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%	
	-	-	-	0.00%	-	-	-	0.00%	
	-	-	-	0.00%	-	-	-	0.00%	
5 TOTAL FIRM	4,845,096	5,338,585	493,489	10.19%	35,718,250	37,614,355	1,896,105	5.31%	
<b>THERM SALES (INTERRUPTIBLE)</b>									
6 INTERRUPTIBLE	574,365	432,757	(141,608)	-24.65%	3,656,873	3,399,066	(257,807)	-7.05%	
7 LARGE INTERRUPTIBLE	584,907	646,713	61,806	10.57%	4,565,201	4,978,386	413,185	9.05%	
8 TRANSPORTATION	1,849,018	-	(1,849,018)	-100.00%	11,824,575	-	(11,824,575)	-100.00%	
9 TOTAL INTERRUPTIBLE	3,008,290	1,079,470	(1,928,820)	-64.12%	20,046,649	8,377,452	(11,669,197)	-58.21%	
10 TOTAL THERM SALES	7,853,386	6,418,055	(1,435,331)	-18.28%	55,764,899	45,991,807	(9,773,092)	-17.53%	
<b>NUMBER OF CUSTOMERS (FIRM)</b>					<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>				
11 RESIDENTIAL	92,047	93,583	1,536	1.67%	92,256	93,076	820	0.89%	
12 COMMERCIAL	4,676	5,029	353	7.55%	4,661	4,923	262	5.62%	
13 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%	
14 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%	
	-	-	-	0.00%	-	-	-	0.00%	
	-	-	-	0.00%	-	-	-	0.00%	
15 TOTAL FIRM	96,723	98,612	1,889	1.95%	96,917	97,999	1,082	1.12%	
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>					<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>				
16 INTERRUPTIBLE	14	9	(5)	-35.71%	13	10	(3)	-23.08%	
17 LARGE INTERRUPTIBLE	4	3	(1)	-25.00%	3	3	-	0.00%	
18 TRANSPORTATION	43	-	(43)	-100.00%	35	-	(35)	-100.00%	
19 TOTAL INTERRUPTIBLE	61	12	(49)	-80.33%	51	13	(38)	-74.51%	
20 TOTAL CUSTOMERS	96,784	98,624	1,840	1.90%	96,968	98,012	1,044	1.08%	
<b>THERM USE PER CUSTOMER</b>									
21 RESIDENTIAL	14	15	1	7.84%	16	16	-	0.00%	
22 COMMERCIAL	755	775	20	2.64%	768	784	16	2.08%	
23 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%	
24 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%	
25 INTERRUPTIBLE	41,026	48,084	7,058	17.20%	40,185	48,558	8,373	20.84%	
26 LARGE INTERRUPTIBLE	146,227	215,571	69,344	47.42%	217,391	237,066	19,675	9.05%	
27 TRANSPORTATION	43,000	-	(43,000)	-100.00%	48,264	-	(48,264)	-100.00%	



**CONVERSION FACTOR CALCULATION**

CITY GAS COMPANY OF FLORIDA  
ACTUAL FOR THE PERIOD OF:

APRIL 96

through

MARCH 97

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

	(A) APR	(B) MAY	(C) JUN	(D) JUL	(E) AUG	(F) SEP	(G) OCT	(H) NOV	(I) DEC	(J) JAN	(K) FEB	(L) MAR
<b>1 AVERAGE BTU CONTENT OF GAS PURCHASED</b>												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	1.0840	1.0810	1.0800	1.0750	1.0770	1.0770	1.0750					
<b>2 PRESSURE CORRECTION FACTOR</b>												
a. DELIVERY PRESSURE OF GAS SOLD psia	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344
<b>3 BILLING FACTOR</b>												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.1210	1.1180	1.1170	1.1120	1.1140	1.1140	1.1120	0.0000	0.0000	0.0000	0.0000	0.0000

**CITY GAS COMPANY OF FLORIDA**  
**Gas invoices for the month of 10/96**

FGT FTS - Contract 5034	MCF	THERMS	RATE	AMOUNT	Actual Checked:
<b>Commodity costs</b>					
Hiialeah, Opa Locka, Lake Forest:	FTS 1	1,433,594	0.00764	10,952.66	
End-Use / Pennsuco:	FTS 2	1,604,326	0.00526	8,438.75	
Cutler Ridge, So. Mia, West Miami, SW Div:	FTS 1	767,059	0.00764	5,860.33	
	FTS 2	858,411	0.00526	4,515.24	
<b>Total Miami:</b>	<b>0</b>	<b>4,663,390</b>		<b>29,766.98</b>	<b>( )</b>
<b>Port St. Lucie</b>	FTS 1	26,011	<b>0.00764</b>	<b>198.72</b>	
	FTS 2	29,109	<b>0.00526</b>	<b>153.11</b>	
Cocoa, Eau Gallie, Indian River:	FTS 1	482,834	0.00764	3,688.85	
	FTS 2	540,336	0.00526	2,842.17	
End-Use / Merritt Square:	FTS 1	0	0.00764	0.00	
Titusville:	FTS 1	123,831	0.00764	946.07	
	FTS 2	138,579	0.00526	728.93	
Melbourne:	FTS 1	95,178	0.00764	727.16	
	FTS 2	106,512	0.00526	560.25	
<b>Total Brevard:</b>	<b>0</b>	<b>1,487,270</b>		<b>9,493.43</b>	<b>( )</b>
Off-system		1,264,300	0.00645	8,154.74	
<b>Total Firm:</b>	<b>0</b>	<b>7,470,080</b>		<b>47,766.98</b>	<b>( )</b>

**MEMO: FGT Fixed charges paid on 10th of month**

FTS-1 Demand - System supply	Miami	7,717,140	0.04344	335,232.56	( )
" Capacity release		(46,500)	---	(1,162.52)	( )
" System supply	Treasure Coast	311,860	0.04344	13,547.20	( )
" System supply	Brevard	2,170,000	0.04344	94,264.80	( )
" " "	Merritt Sq.	0	0.04344	0.00	( )
<b>Total FTS-1 demand</b>		<b>10,152,500</b>		<b>441,882.04</b>	
FTS-2 Demand - System supply	Miami	4,340,000	0.07573	328,668.20	( )
FTS-2 Demand - Capacity release		0	---	0.00	
		0	---	0.00	
<b>Total FTS-2 demand</b>		<b>4,340,000</b>		<b>328,668.20</b>	
No Notice Demand-System supply	Miami	899,000	0.00694	6,239.06	( )
" " "	Brevard	341,000	0.00694	2,366.54	( )
		<b>1,240,000</b>		<b>8,605.60</b>	
Western Div. / IT Revenue Sharing Cr.				0.00	( )
<b>Total fixed charges</b>		<b>15,732,500</b>		<b>779,155.84</b>	

**OTHER SUPPLIERS**

	THERMS	AMOUNT	
Noram	1,153,425	212,357.08	( )
Pan Energy	2,933,566	679,651.90	( )
Amoco	168,424	37,681.99	( )
Columbia Energy Svc.	1,188,532	229,495.56	( )
Coral	219,674	42,358.52	( )
Enron	870,640	155,844.56	( )
NGC	258,525	57,806.19	( )
<b>Total costs:</b>	<b>6,792,786</b>	<b>1,415,196</b>	<b>( )</b>

**CITY GAS COMPANY OF FLORIDA**  
Gas invoices for the month of 10/96

FGT -	Gross therms billed	Net therms received	Amount		Vouchers for prev. month	Invoice number	Invoice due	Invoice paid
			Payments	Accruals				
FTS-1 Commod. (Mia.Br.v.TC) 10/96		7,470,080.0		47,766.98				
Reverse FTS-1 Commod accr 09/96		(8,730,390.0)		(55,927.01)				
FTS-1 Commodity 09/96		8,720,070.0	61,835.39					
FTS-1 Demand (Mia.Br.v.TC) 10/96	15,732,500.0			779,155.84				
Reverse FTS-1 Demand accr 09/96	(13,320,600.0)			(693,468.06)				
FTS-1 Demand 09/96	13,320,600.0		688,815.40					
FGT Net Imbalance:								
Peoples Gas - 09/96		8,785.9	4,252.90					
Reverse Accrual Noram - 09/96	(1,550,705.0)			(288,508.67)				
Noram - 09/96	1,550,700.0		288,507.73					
Reverse Accrual PanEnergy - 08/96	(1,048,800.0)			(208,950.95)				
PanEnergy - 08/96	1,048,800.0		208,950.95					
Reverse Accrual PanEnergy - 09/96	(3,110,727.0)			(589,274.73)				
PanEnergy - 09/96	3,110,710.0		570,763.93					
Reverse Accrual Amoco - 09/96	(255,681.0)			(48,579.39)				
Amoco - 09/96	255,680.0		48,097.18					
Reverse Accrual ProEnergy - 08/96	(21,700.0)			(4,383.40)				
ProEnergy - 08/96	21,700.0		4,383.40					
Reverse Accrual ProEnergy - 09/96	(110,907.0)			(18,854.19)				
ProEnergy - 09/96	110,907.0			18,854.19				
Reverse Accrual Citrus - 08/96				(208.82)				
Citrus - 08/96			208.82					
Reverse Accrual Citrus - 09/96	(533,792.0)			(104,089.44)				
Citrus - 09/96	533,790.0		85,032.75					
Reverse Accrual Noble - 09/96	(352,049.0)			(64,072.92)				
Noble - 09/96	352,080.0		65,028.00					
Reverse Accrual NGC - 09/96	(1,572,163.0)			(298,551.20)				
NGC - 08/96	1,354,500.0		252,373.50					
Vesta - 10/93	205,990.0		45,918.29					
Columbia Gulf - 09/96				1.62				
NUI-ETG - 09/96			300,738.75					
<b>CURRENT MTH ACCRUALS:</b>								
Noram - 10/96	1,153,425.0			212,357.08				
PanEnergy - 10/96	2,933,566.0			879,651.90				
Amoco - 10/96	168,424.0			37,681.99				
Columbia Energy - 10/96	1,188,532.0			229,495.56				
Coral - 10/96	219,674.0			42,358.52				
Enron - 10/96	870,640.0			155,844.56				
NGC - 10/96	258,525.0			57,806.19				
<b>Total purchases &amp; accruals 08/96 -</b>		<b>7,468,546.9</b>	<b>2,622,904.99</b>	<b>(111,892.36)</b>	<b>0.00</b>			

CITY GAS COMPANY OF FLORIDA  
SUMMARY OF GAS SUPPLIERS - 08/96

PGT -	Gross therms billed	Net therms received	Amount		Vouchers for prev. month	Invoice number	Invoice due	Invoice paid
			Payments	Accruals				
<b>OVERTENDERS / TRANSP. CUSTOMERS</b>								
<b>Total overtenders 12/96 -</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>			
<b>BOOK-OUT TRANSACTIONS</b>								
<b>Total book-outs 06/96 -</b>	<b>0.0</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>			
<b>STORAGE TRANSACTIONS</b>								
Transco (NC) 09/96			685.98					
Transco (ETG) 09/96			7,703.00					
Hattiesburg - 09/96			4,197.48					
<b>Total storage costs 09/96 -</b>	<b>0.0</b>		<b>12,586.46</b>	<b>0.00</b>	<b>0.00</b>			
			<b>7,468,545.9</b>	<b>2,635,491.45</b>	<b>(111,892.35)</b>	<b>0.00</b>		
				(a)	(b)	(c)		
<b>Total gas cost - 10/96 (a + b + c):</b>			<b>2,523,699.10</b>					
<b>Less: Non-PGA Off System Sales</b>		<b>(1,351,020.0)</b>	<b>(307,439.84)</b>					
<b>Total pga gas cost - 10/96 (a + b + c):</b>		<b>6,117,525.9</b>	<b>2,216,159.26</b>					

Off-system sales (307,439.84)  
Administration Fee (1,300.00)  
50% margin sharing (9,763.06)  
Total (318,502.90)

COMPANY:		COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE						SCHEDULE A-1	
CITY GAS COMPANY OF FLORIDA		OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR						(REVISED 6/08/94)	
ESTIMATED FOR THE PERIOD OF:		APRIL 96		Through		MARCH 97		PAGE 1 OF 11	
		CURRENT MONTH: 11/96		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
COST OF GAS PURCHASED		ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment	27,862	50,422	(22,780)	(45.14)	403,988	380,464	23,524	6.18
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	20,195	20,195	-	-	79,031	79,031	-	-
3	SWING SERVICE	-	-	-	-	-	-	-	-
4	COMMODITY (Other)	1,857,742	1,875,599	282,143	18.84	12,238,679	12,643,387	(416,708)	(3.30)
5	DEMAND (Line 32 - 29 A-1 support detail)	1,240,893	1,374,422	(123,524)	(8.99)	8,474,345	8,906,456	(432,111)	(7.82)
6	OTHER	1,899	4,100	(2,403)	(58.56)	59,282	31,352	27,930	89.38
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
8	DEMAND	-	-	-	-	-	-	-	-
9		-	-	-	-	-	-	-	-
10	Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-
11	TOTAL COS (1+2+3+4+5+6+10)-(7+8+9)	3,258,196	3,124,738	133,458	4.27	19,174,825	20,100,690	(925,865)	(4.61)
12	NET UNBILLED	-	-	-	-	-	-	-	-
13	COMPANY USE	(14,520)	(8,656)	(7,864)	118.15	18,757	(45,329)	62,086	(136.97)
14	TOTAL THERM SALES	2,628,363	3,137,394	(509,031)	(16.22)	20,854,905	20,220,997	633,908	3.13
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline) Billing Determinants Only	7,876,920	7,032,356	844,564	12.01	52,642,799	53,063,284	(420,485)	(0.79)
16	NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	2,910,000	2,910,000	-	-	11,387,500	11,387,500	-	-
17	SWING SERVICE Commodity	-	-	-	-	-	-	-	-
18	COMMODITY (Other) Commodity	7,032,356	7,032,356	604,290	8.58	51,061,495	53,063,284	(2,001,789)	(3.79)
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	21,620,133	23,705,100	(2,084,967)	(8.80)	96,394,516	120,152,770	(23,758,254)	(19.80)
20	OTHER Commodity	3,493	9,911	(6,418)	(65.06)	73,277	75,790	(2,513)	(3.32)
<b>LESS END-USE CONTRACT</b>									
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
22	DEMAND	-	-	-	-	-	-	-	-
23		-	-	-	-	-	-	-	-
24	TOTAL PURCHASES (17+18+20)-(21+23)	7,840,069	7,042,287	597,802	8.49	51,124,738	53,139,074	(2,014,336)	(3.79)
25	NET UNBILLED	-	-	-	-	-	-	-	-
26	COMPANY USE	(32,014)	(15,000)	(17,014)	113.43	(86,764)	(120,000)	33,236	(44.38)
27	TOTAL THERM SALES (24-26 Estimated only)	7,999,181	7,027,287	971,924	13.83	53,410,189	53,019,074	391,115	19.60
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline) (1/15)	0.00351	0.00717	(0.00366)	(51.05)	0.00787	0.00717	0.00050	6.97
29	NO NOTICE SERVICE (2/16)	0.00694	0.00694	-	-	0.00694	0.00694	-	-
30	SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31	COMMODITY (Other) (4/18)	0.23827	0.23827	0.01804	7.59	0.23827	0.23827	0.00123	0.52
32	DEMAND (5/19)	0.05788	0.05798	(0.00012)	(0.21)	0.06657	0.05798	0.00859	14.82
33	OTHER (8/20)	0.49057	0.41368	0.07689	18.59	0.68825	0.41367	0.27258	65.89
<b>LESS END-USE CONTRACT</b>									
34	COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35	DEMAND (8/22)	-	-	-	-	-	-	-	-
36		-	-	-	-	-	-	-	-
37	TOTAL COST (11/24)	0.42846	0.44371	(0.01725)	(3.89)	0.37506	0.37827	(0.00321)	(0.85)
38	NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39	COMPANY USE (13/26)	0.45355	0.44373	0.00982	2.21	(0.25099)	0.37774	(0.62873)	(168.45)
40	TOTAL THERM SALES (11/27)	0.40732	0.44466	(0.03734)	(8.40)	0.30239	0.37912	(0.07673)	(20.24)
41	TRUE-UP (E-2)	0.00180	0.00180	-	-	0.00180	0.00180	-	-
42	TOTAL COST OF GAS (40+41)	0.40912	0.44646	(0.03734)	(8.36)	0.30419	0.38092	(0.07673)	(20.14)
43	REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-
44	PGA FACTOR ADJUSTED FOR TAXE (42x43)	0.41066	0.44814	(0.03748)	(8.36)	0.30533	0.38235	(0.07702)	(20.14)
45	PGA FACTOR ROUNDED TO NEAREST .001	0.411	0.448	(0.037)	(8.36)	0.305	0.362	(0.077)	(20.16)

COMPANY: CITY GAS COMPANY OF FLORIDA		COMPARISON OF ACTUAL VERSUS FLEX-DOWN ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR				SCHEDULE A-1/R (REVISED 6/08/94) (Flex Down) PAGE 2 OF 11			
ESTIMATED FOR THE PERIOD OF:		APRIL 96		Through		MARCH 97		PERIOD TO DATE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
COST OF GAS PURCHASED		ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment	27,662	53,446	(25,784)	(48.24)	403,968	344,718	59,270	17.19
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	20,195	20,195	-	-	79,031	79,031	-	-
3	SWING SERVICE	-	-	-	-	-	-	-	-
4	COMMODITY (Other)	1,957,742	1,973,870	283,872	16.96	12,228,979	17,799,251	(5,669,622)	(31.27)
5	DEMAND (Line 32-29 A-1 support detail)	1,250,848	1,254,287	(3,399)	(0.67)	4,414,645	4,469,130	(74,225)	(1.14)
6	OTHER	1,899	4,100	(2,401)	(58.56)	54,265	21,362	14,899	60.38
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
8	DEMAND	-	-	-	-	-	-	-	-
9		-	-	-	-	-	-	-	-
10	Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-
11	TOTAL C (1+2+3+4+5+6+10)-(7+8+9)	3,256,198	3,010,908	247,287	8.21	19,174,825	24,734,432	(5,559,607)	(22.48)
12	NET UNBILLED	-	-	-	-	-	-	-	-
13	COMPANY USE	(14,520)	(6,427)	(8,093)	125.92	18,757	(55,885)	72,642	(129.98)
14	TOTAL THERM SALES	2,828,383	2,998,259	(389,896)	(12.34)	20,854,905	24,638,997	(3,784,092)	(15.38)
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline) Billing Determinants Only	7,876,920	7,032,358	844,564	12.01	52,842,799	53,063,283	(420,484)	(0.79)
16	NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	2,910,000	2,910,000	-	-	11,387,500	11,387,500	-	-
17	SWING SERVICE Commodity	-	-	-	-	-	-	-	-
18	COMMODITY (Other) Commodity	7,898,808	7,022,368	894,250	8.59	81,061,496	88,983,383	(7,911,918)	(3.79)
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	21,626,126	23,911,595	(2,285,449)	(9.59)	89,383,100	118,798,259	(22,435,199)	(18.88)
20	OTHER Commodity	3,469	9,911	(6,442)	(65.06)	73,271	75,790	(2,519)	(3.32)
<b>LESS END-USE CONTRACT</b>									
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
22	DEMAND	-	-	-	-	-	-	-	-
23		-	-	-	-	-	-	-	-
24	TOTAL PURCHASES (17+18+20)-(21+23)	7,640,069	7,042,267	597,802	8.49	51,124,736	53,139,073	(2,014,337)	(3.79)
25	NET UNBILLED	-	-	-	-	-	-	-	-
26	COMPANY USE	(32,014)	(15,000)	(17,014)	-	(88,764)	(120,000)	53,236	(44.38)
27	TOTAL THERM SALES (24-26 Estimated only)	7,999,191	7,027,267	971,924	13.83	63,410,189	53,019,073	10,391,116	19.60
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline) (1/15)	0.00351	0.00760	(0.00409)	(53.82)	0.00767	0.00850	0.00117	18.00
29	NO NOTICE SERVICE (2/16)	0.00694	0.00694	-	-	0.00694	0.00694	-	-
30	SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31	COMMODITY (Other) (4/18)	0.21638	0.22902	(0.01154)	7.71	0.20950	0.23524	(0.02574)	(28.58)
32	DEMAND (5/19)	0.05786	0.05286	0.00520	9.87	0.06657	0.05462	0.01195	21.88
33	OTHER (6/20)	0.49057	0.41368	0.07689	18.59	0.88625	0.41367	0.27258	85.89
<b>LESS END-USE CONTRACT</b>									
34	COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35	DEMAND (8/22)	-	-	-	-	-	-	-	-
36		-	-	-	-	-	-	-	-
37	TOTAL COST (11/24)	0.42646	0.42755	(0.00109)	(0.25)	0.37508	0.46547	(0.09041)	(19.42)
38	NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39	COMPANY USE (13/26)	0.45355	0.42847	0.02508	5.85	(0.25089)	0.46571	(0.71870)	(153.89)
40	TOTAL THERM SALES (11/27)	0.40732	0.42846	(0.02114)	(4.93)	0.30239	0.49852	(0.19613)	(35.18)
41	TRUE-UP (E-2)	0.00180	0.00180	-	-	0.00180	0.00180	-	-
42	TOTAL COST OF GAS (40+41)	0.40912	0.43026	(0.02114)	(4.91)	0.30419	0.46832	(0.16413)	(35.05)
43	REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.41068	0.43189	(0.02122)	(4.91)	0.30533	0.47008	(0.16475)	(35.05)
45	PGA FACTOR ROUNDED TO NEAREST .001	0.411	0.432	(0.021)	(4.91)	0.305	0.470	(0.165)	(35.11)

COMPANY:  
CITY GAS COMPANY OF FLORIDA

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

PAGE 3 OF 11

FOR THE PERIOD: APRIL 96 THROUGH MARCH 97

CURRENT MONTH: 11/96 (A) (B) (C)

COMMODITY (Pipeline)	THERMS	INV. AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	6,605,900	33,262.24	0.00504
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment			
4 Commodity Adjustments	1,271,020	(5,600.00)	
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	7,876,920	27,662.24	0.00351
	Sched A-1 Ln 15	Sched A-1 Ln 1	Sched A-1 Ln 28
<b>SWING SERVICE</b>			
9 Swing Service Scheduled			
10 Alert Day Volumes - FGT			
11 Operational Flow Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed to Others			
13 Operating Account Balancing			
14 Other - Net market delivery imbalance			
15			
16 TOTAL SWING SERVICE	0	0.00	0.00
	Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS	7,876,920	1,878,378.03	0.23847
18 Commodity Other - Scheduled ITS			
19 Imbalance Cashout - FGT		0.00	
20 Imbalance Cashout - Other Shippers		(38,608.38)	
21 Imbalance Cashout - Transporting Cust.		0.00	
22 Commodity Adjustment	(240,314)	116,171.66	
23 No Notice Commodity Adjustment			
24 TOTAL COMMODITY (Other)	7,636,606	1,957,741.31	0.25636
	Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement	23,705,100	1,252,278.06	0.05283
26 Less Relinquished to End-Users	(2,084,950)	(14,623.75)	0.00701
27 Less Relinquished Off System			
28 Other - Firm winter supply			
29 Demand - No Notice	2,910,000	20,105.40	0.00694
30 Revenue Sharing - FGT			
31 Other - Storage Demand		13,243.59	
32 TOTAL DEMAND	24,530,150	1,271,003	0.05182
	Sched A-1 Line 19+16	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29
<b>OTHER</b>			
33 Other - Monthly purchase from Peoples Gas	3,463	1,699.13	0.49061
34 Peak Shaving			
35 Storage withdrawal			
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER	3,463	1,699.13	0.49061
	Schedule A-1 Line 20	Schedule A-1 Line 6	Schedule A-1 Line 33

COMPANY:		CALCULATION OF TRUE-UP AND INTEREST PROVISION				SCHEDULE A-2			
CITY GAS COMPANY OF FLORIDA		FOR THE PERIOD OF: APRIL 96 Through MARCH 97				(REVISED 6/08/94)			
						PAGE 4 OF 11			
	CURRENT MONTH: 11/96		DIFFERENCE		PERIOD TO DATE		DIFFERENCE		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
<b>TRUE-UP CALCULATION</b>									
1	PURCHASED GAS COST (Sch A-1 Ftx down line 4+6)	1,959,441	1,677,970	(281,471)	-16.77%	10,900,045	15,938,388	5,038,343	31.61%
2	TRANSP GAS COST (Sch A-1 Ftx down line 1+2+3+5)	1,298,755	1,332,938	34,183	2.56%	6,069,686	6,082,831	13,145	0.22%
3	TOTAL	3,258,196	3,010,908	(247,288)	-8.21%	16,969,731	22,021,219	5,051,488	22.94%
4	FUEL REVENUES (Sch A-1 Ftx down line 14) (NET OF REVENUE TAX)	2,628,363	2,998,259	369,896	12.34%	18,323,979	21,937,336	3,613,357	16.47%
5	TRUE-UP (COLLECTED) OR REFUNDED	(12,755)	(12,755)	-	0.00%	(89,285)	(89,285)	-	0.00%
6	FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,615,608	2,985,504	369,896	12.39%	18,234,694	21,848,051	3,613,357	16.54%
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(642,588)	(25,404)	617,184	-2429.48%	1,264,963	(173,168)	(1,438,131)	830.48%
8	INTEREST PROVISION-THIS PERIOD (21)	2,714	2,304	(410)	-17.80%	(17,352)	17,081	34,433	201.59%
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST	916,734	516,769	(399,965)	-77.40%	(1,376,495)	573,226	1,949,721	340.13%
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	12,755	12,755	-	0.00%	89,285	89,285	-	0.00%
10a	Refund (if applicable)	-	-	-	---	-	-	-	---
10b	Refund of interim rate increase	-	-	-	---	-	-	-	---
11	TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	289,615	506,424	216,809	42.81%	(39,599)	506,424	546,023	107.82%
<b>INTEREST PROVISION</b>									
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	916,734	516,769	(399,965)	-77.40%	* If line 5 is a refund add to line 4 If line 5 is a collection ( ) subtract from line 4			
13	ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	286,901	504,120	217,219	43.09%				
14	TOTAL (12+13)	1,203,635	1,020,889	(182,746)	-17.90%				
15	AVERAGE (50% OF 14)	601,818	510,445	(91,373)	-17.90%				
16	INTEREST RATE - FIRST DAY OF MONTH	0.05380	0.05380	-	0.00%				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05450	0.05450	-	0.00%				
18	TOTAL (16+17)	0.10830	0.10830	-	0.00%				
19	AVERAGE (50% OF 18)	0.05415	0.05415	-	0.00%				
20	MONTHLY AVERAGE (19/12 Months)	0.00451	0.00451	0.00000	0.07%				
21	INTEREST PROVISION (15x20)	2,714	2,304	(410)	-17.80%				



COMPANY: CITY GAS COMPANY OF FLORIDA

TRANSPORTATION PURCHASES  
SYSTEM SUPPLY AND END USE

SCHEDULE A-3  
(REVISED 8/19/93)  
PAGE 5 OF 11

ACTUAL FOR THE PERIOD OF:  
PRESENT MONTH: November '96

APRIL 96

Through

MARCH 97

DATE	(A) PURCHASED FROM	(B) PURCHASED FOR	(C) SCH TYPE	(D) SYSTEM SUPPLY	(E) END USE	(F) TOTAL PURCHASED	COMMODITY COST		(I) DEMAND COST	(J) OTHER CHARGES ACA/GRI/FUEL	(K) TOTAL CENTS PER THERM
							(G) THIRD PARTY	(H) PIPELINE			
11/96	FGT		FTS-1					20,401	1,257,850	27,662	—
2 *	Amoco - 10/96	System Supply	FTS	188,424		188,424	37,682				22.37
3 *	ESI - 10/96	System Supply	FTS	1,611,955		1,611,955	411,734				25.54
4 *	Highland - 10/96	System Supply	FTS	84,796		84,796	22,217				26.20
5 *	LG&E - 10/96	System Supply	FTS	1,173,373		1,173,373	299,093				25.49
6 *	PanEnergy - 10/96	System Supply	FTS	2,173,792		2,173,792	696,293				32.12
7 *	Vesta - 10/96	System Supply	FTS	1,611,655		1,611,655	409,360				25.40
<b>TOTAL</b>				6,823,995	0	6,823,995	1,878,379	20,401	1,257,850	27,662	46.66



Company: City Gas Company of Florida

**THERM SALES AND CUSTOMER DATA**

SCHEDULE A-6

(REVISED 8/19/93)

PAGE 7 OF 11

FOR THE PERIOD OF: APRIL 96 Through MARCH 97

	CURRENT MONTH: 11/96		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>THERM SALES (FIRM)</b>								
1 RESIDENTIAL	1,553,135	1,610,734	57,599	3.71%	12,202,491	12,215,445	12,954	0.11%
2 COMMERCIAL	3,603,066	4,147,364	544,298	15.11%	28,671,960	31,157,008	2,485,048	8.67%
3 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
4 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
5 TOTAL FIRM	5,156,201	5,758,098	601,897	11.67%	40,874,451	43,372,453	2,498,002	6.11%
<b>THERM SALES (INTERRUPTIBLE)</b>								
6 INTERRUPTIBLE	767,922	651,757	(116,165)	-15.13%	4,424,795	4,050,823	(373,972)	-8.45%
7 LARGE INTERRUPTIBLE	336,260	617,412	281,152	83.61%	4,901,461	5,595,798	694,337	14.17%
8 TRANSPORTATION	1,738,808	-	(1,738,808)	-100.00%	13,563,383	-	(13,563,383)	-100.00%
9 TOTAL INTERRUPTIBLE	2,842,990	1,269,169	(1,573,821)	-55.36%	22,889,639	9,646,621	(13,243,018)	-57.86%
10 TOTAL THERM SALES	7,999,191	7,027,267	(971,924)	-12.15%	63,764,090	53,019,074	(10,745,016)	-16.85%
<b>NUMBER OF CUSTOMERS (FIRM)</b>					<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>			
11 RESIDENTIAL	92,773	94,249	1,476	1.59%	92,321	93,223	902	0.98%
12 COMMERCIAL	4,680	5,056	376	8.03%	4,659	4,940	281	6.03%
13 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
14 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
15 TOTAL FIRM	97,453	99,305	1,852	1.90%	96,980	98,163	1,183	1.22%
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>					<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>			
16 INTERRUPTIBLE	13	9	(4)	-30.77%	15	10	(5)	-33.33%
17 LARGE INTERRUPTIBLE	4	3	(1)	-25.00%	4	3	(1)	-25.00%
18 TRANSPORTATION	44	-	(44)	-100.00%	41	-	(41)	-100.00%
19 TOTAL INTERRUPTIBLE	61	12	(49)	-80.33%	60	13	(47)	-78.33%
20 TOTAL CUSTOMERS	97,514	99,317	1,803	1.85%	97,040	98,176	1,136	1.17%
<b>THERM USE PER CUSTOMER</b>								
21 RESIDENTIAL	17	17	0	2.08%	19	19	-	0.00%
22 COMMERCIAL	770	820	50	6.55%	879	901	22	2.50%
23 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
24 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
25 INTERRUPTIBLE	59,071	72,417	13,347	22.59%	42,141	57,869	15,728	37.32%
26 LARGE INTERRUPTIBLE	84,065	205,804	121,739	144.82%	175,052	266,467	91,415	52.22%
27 TRANSPORTATION	39,518	-	(39,518)	-100.00%	47,259	-	(47,259)	-100.00%

**CONVERSION FACTOR CALCULATION**

CITY GAS COMPANY OF FLORIDA  
ACTUAL FOR THE PERIOD OF:

APRIL 96

through

MARCH 97

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

	(A) APR	(B) MAY	(C) JUN	(D) JUL	(E) AUG	(F) SEP	(G) OCT	(H) NOV	(I) DEC	(J) JAN	(K) FEB	(L) MAR
<b>1 AVERAGE BTU CONTENT OF GAS PURCHASED</b>												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	1.0840	1.0810	1.0800	1.0750	1.0770	1.0770	1.0750	1.0740				
<b>2 PRESSURE CORRECTION FACTOR</b>												
a. DELIVERY PRESSURE OF GAS SOLD psia	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344
<b>3 BILLING FACTOR</b>												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.1210	1.1180	1.1170	1.1120	1.1140	1.1140	1.1120	1.1110	0.0000	0.0000	0.0000	0.0000

**CITY GAS COMPANY OF FLORIDA**  
**Gas invoices for the month of 11/96**

FGT FTS - Contract 5034	MCF	THERMS	RATE	AMOUNT	Actual Checked:
<b>Commodity costs</b>					
Hialeah, Opa Locka, Lake Forest:	FTS 1	1,342,867	0.00629	8,446.63	
End-Use / Pennsuco:	FTS 2	1,502,793	0.00391	5,875.92	
Cutler Ridge, So. Mia, West Miami, SW Div:	FTS 1	854,366	0.00629	5,373.96	
	FTS 2	956,114	0.00391	3,738.41	
<b>Total Miami:</b>	<b>0</b>	<b>4,656,140</b>		<b>23,434.92</b>	<b>( )</b>
<b>Port St. Lucie</b>	FTS 1	23,614	<b>0.00629</b>	<b>148.53</b>	
	FTS 2	26,426	<b>0.00391</b>	<b>103.33</b>	
Cocoa, Eau Gallie, Indian River:	FTS 1	610,823	0.00629	3,842.08	
	FTS 2	683,567	0.00391	2,672.75	
End-Use / Merritt Square:	FTS 1	0	0.00629	0.00	
Titusville:	FTS 1	107,537	0.00629	676.41	
	FTS 2	120,343	0.00391	470.54	
Melbourne:	FTS 1	79,822	0.00629	502.08	
	FTS 2	89,328	0.00391	349.27	
<b>Total Brevard:</b>	<b>0</b>	<b>1,691,420</b>		<b>8,513.13</b>	<b>( )</b>
Off-system		208,300	0.00510	1,062.33	
<b>Total Firm:</b>	<b>0</b>	<b>6,605,900</b>		<b>33,262.24</b>	<b>( )</b>

**MEMO: FGT Fixed charges paid on 10th of month**

FTS-1 Demand - System supply	Miami	10,196,100	0.04344	442,918.58	( )
" Capacity release		(2,084,950)	---	(14,623.75)	( )
" System supply	Treasure Coast	301,800	0.04344	13,110.19	( )
" System supply	Brevard	5,939,700	0.04344	258,020.57	( )
" " "	Merritt Sq.	0	0.04344	0.00	( )
<b>Total FTS-1 demand</b>		<b>14,352,650</b>		<b>699,425.59</b>	
FTS-2 Demand - System supply	Miami	7,267,500	0.07573	550,367.78	( )
FTS-2 Demand - Capacity release		0	---	0.00	
		0	---	0.00	
<b>Total FTS-2 demand</b>		<b>7,267,500</b>		<b>550,367.78</b>	
No Notice Demand-System supply	Miami	1,470,000	0.00694	10,201.80	( )
" " "	Brevard	1,440,000	0.00694	9,993.60	( )
		<b>2,910,000</b>		<b>20,195.40</b>	
Western Div. / IT Revenue Sharing Cr.				0.00	( )
<b>Total fixed charges</b>		<b>24,530,150</b>		<b>1,269,988.77</b>	

**OTHER SUPPLIERS**

	THERMS	AMOUNT	
Amoco	168,424	37,681.99	( )
ESI	1,611,955	411,733.90	( )
Highland	84,796	22,216.55	( )
LG&E	1,173,373	299,092.78	( )
PanEnergy	2,173,792	698,293.04	( )
Vastar	1,611,655	409,360.37	( )
<b>Total costs:</b>	<b>6,823,995</b>	<b>1,878,379</b>	<b>( )</b>

CITY GAS COMPANY OF FLORIDA  
Gas Invoices for the month of 11/96

FGT -	Gross therms billed	Net therms received	Amount		Vouchers for prev. month	Invoice Reference	Invoice due	Invoice paid
			Payments	Accruals				
FTS-1 Comnod. (Mia,Brv,TC) 11/96		6,605,900.0		33,262.24				
Reverse FTS-1 Comnod accr 10/96		(7,470,080.0)		(47,766.98)				
FTS-1 Commodity 10/96		8,741,100.0	42,166.98			B4,B6,B7		
FTS-1 Demand (Mia,Brv,TC) 11/96	24,530,150.0			1,269,988.77				
Reverse FTS-1 Demand accr 10/96	(15,732,500.0)			(779,155.84)				
FTS-1 Demand 10/96	15,732,500.0		767,016.78			B1,B2,B3		
FGT Net Imbalance:								
Positive Gas - 09/96		3,468.3	1,699.13			B8		
Reverse Accrual Amoco - 10/96	(168,424.0)			(37,681.89)		B8		
Amoco - 10/96	537,750.0		103,148.43			B8		
Clarus/Exon - 09/96			18,380.72			B10		
Reverse Accrual Clarus - 10/96	(876,840.0)			(156,844.56)				
Clarus/Exon - 10/96	867,890.0		188,816.61			B11		
Reverse Accrual Columbia Energy-10/	(1,188,532.0)			(228,495.88)				
Columbia Energy - 10/96	1,354,020.0			265,341.70				
Reverse Accrual Coral - 10/96	(219,674.0)			(42,358.52)				
Coral - 10/96	218,630.0		42,215.06			B12		
Reverse Accrual NGC - 10/96	(258,625.0)			(57,808.19)				
NGC - 10/96	287,660.0		57,612.60			B13		
Reverse Accrual Noram - 10/96	(1,193,425.0)			(212,397.08)				
Noram - 10/96	1,803,940.0		295,317.43			B14		
Reverse Accrual PanEnergy - 10/96	(2,833,568.0)			(678,651.90)				
PanEnergy - 10/96	2,823,690.0		678,472.38			B16		
Reverse Accrual ProEnergy - 09/96	(110,807.0)			(18,854.18)				
ProEnergy - 09/96	110,810.0		18,743.79			B18		
Reverse Accrual Columbia Gulf - 09/96				(1.82)				
Columbia Gulf - 09/96				1.82				
CURRENT MTH ACCRUALS:								
Amoco - 10/96	188,424.0			37,681.89				
ESI - 10/96	1,811,885.0			411,733.80				
Highland - 10/96	84,798.0			22,216.65				
LOAE - 10/96	1,173,373.0			258,062.76				
PanEnergy - 10/96	2,173,792.0			498,293.84				
Vesta - 10/96	1,811,885.0			408,360.37				
Total purchases & accruals 11/96 -		7,888,383.3	2,181,888.68	1,173,898.63	8.06			



COMPANY:  
CITY GAS COMPANY OF FLORIDA

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

SCHEDULE A-1  
(REVISED 6/08/94)  
PAGE 1 OF 11

	APRIL 96		Through		MARCH 97				
	CURRENT MONTH: 12/96		DIFFERENCE		PERIOD TO DATE		DIFFERENCE		
	(A) ACTUAL	(B) ORG. EST.	(C) AMOUNT	(D) %	(E) ACTUAL	(F) ORG. EST.	(G) AMOUNT	(H) %	
<b>COST OF GAS PURCHASED</b>									
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment	42,625	49,627	(7,002)	(14.11)	446,613	430,091	16,522	3.84	
2 NO NOTICE SERVICE RESERVATIO (Line 29 A-1 support detail)	20,869	20,869	-	-	99,900	99,900	-	-	
3 SWING SERVICE	-	-	-	-	-	-	-	-	
4 COMMODITY (Other)	3,110,033	1,649,195	1,460,838	88.58	15,336,712	14,292,582	1,044,130	7.31	
5 DEMAND (Line 32 - 29 A-1 support detail)	1,263,583	1,420,236	(156,653)	(9.62)	7,659,428	8,386,692	(727,264)	(8.21)	
6 OTHER	8,940	5,306	2,734	51.53	58,322	36,658	21,664	59.10	
<b>LESS END-USE CONTRACT</b>									
7 COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	
8 DEMAND	-	-	-	-	-	-	-	-	
9	-	-	-	-	-	-	-	-	
10 Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-	
11 TOTAL CO (1+2+3+4+5+6+10)-(7+8+9)	4,465,150	3,145,232	1,319,918	41.97	23,639,975	23,245,923	394,052	1.70	
12 NET UNBILLED	-	-	-	-	-	-	-	-	
13 COMPANY USE	(5,868)	(6,804)	936	(13.75)	10,889	(52,133)	63,022	(120.89)	
14 TOTAL THERM SALES	2,720,693	3,157,721	(437,028)	(13.84)	23,575,598	23,378,718	196,880	0.84	
<b>THERMS PURCHASED</b>									
15 COMMODITY (Pipeline) Billing Determinants Only	7,414,920	6,921,538	493,382	7.13	60,057,719	59,984,822	72,897	0.12	
16 NO NOTICE SERVICE RESERVATIO Bil. Determinants Only (Line 29 A-1 support detail)	3,007,000	3,007,000	-	-	14,394,500	14,394,500	-	-	
17 SWING SERVICE Commodity	-	-	-	-	-	-	-	-	
18 COMMODITY (Other) Commodity	7,328,261	6,921,538	406,723	5.88	58,379,726	59,984,822	(1,605,096)	(2.68)	
19 DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	21,897,490	24,495,270	(2,597,780)	(10.61)	118,280,590	144,648,040	(26,367,450)	(18.24)	
20 OTHER Commodity	16,623	12,826	3,793	28.87	99,800	88,616	11,184	1.34	
<b>LESS END-USE CONTRACT</b>									
21 COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	
22 DEMAND	-	-	-	-	-	-	-	-	
23	-	-	-	-	-	-	-	-	
24 TOTAL PURCHASES (17+18+20)-(21+23)	7,344,790	6,934,364	410,426	5.92	58,469,526	60,073,438	(1,603,912)	(2.67)	
25 NET UNBILLED	-	-	-	-	-	-	-	-	
26 COMPANY USE	(6,389)	(15,000)	8,611	(57.41)	(73,153)	(135,000)	61,847	(45.81)	
27 TOTAL THERM SALES (24-26 Estimated only)	8,325,832	6,919,364	1,406,468	20.33	71,736,021	59,938,438	11,797,583	19.68	
<b>CENTS PER THERM</b>									
28 COMMODITY (Pipeline) (1/15)	0.00575	0.00717	(0.00142)	(19.80)	0.00744	0.00717	0.00027	3.77	
29 NO NOTICE SERVICE (2/16)	0.00694	0.00694	-	-	0.00694	0.00694	-	-	
30 SWING SERVICE (3/17)	-	-	-	-	-	-	-	-	
31 COMMODITY (Other) (4/18)	0.42439	0.23827	0.18612	78.11	0.26271	0.23827	0.02444	10.26	
32 DEMAND (5/19)	0.05862	0.05798	0.00064	1.10	0.06510	0.05798	0.00712	12.28	
33 OTHER (6/20)	0.48642	0.41369	0.07273	17.58	0.64947	0.41367	0.23580	57.00	
<b>LESS END-USE CONTRACT</b>									
34 COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-	
35 DEMAND (8/22)	-	-	-	-	-	-	-	-	
36 (9/23)	-	-	-	-	-	-	-	-	
37 TOTAL COST (11/24)	0.60793	0.45357	0.15436	34.03	0.40431	0.38696	0.01735	4.48	
38 NET UNBILLED (12/25)	-	-	-	-	-	-	-	-	
39 COMPANY USE (13/26)	0.91851	0.45360	0.46491	102.49	(0.14885)	0.38617	(0.53502)	(138.55)	
40 TOTAL THERM SALES (11/27)	0.53630	0.45456	0.08174	17.98	0.32954	0.38783	(0.05829)	(15.03)	
41 TRUE-UP (E-2)	0.00180	0.00180	-	-	0.00180	0.00180	-	-	
42 TOTAL COST OF GAS (40+41)	0.53810	0.45636	0.08174	17.91	0.33134	0.38963	(0.05829)	(14.96)	
43 REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-	
44 PGA FACTOR ADJUSTED FOR TAXE (42x43)	0.54012	0.45808	0.08204	17.91	0.33259	0.39110	(0.05851)	(14.96)	
45 PGA FACTOR ROUNDED TO NEAREST .001	0.540	0.458	0.082	17.91	0.333	0.391	(0.058)	(14.83)	



COMPANY:		COMPARISON OF ACTUAL VERSUS FLEX-DOWN ESTIMATE				SCHEDULE A-1/R			
CITY GAS COMPANY OF FLORIDA		OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR				(REVISED 6/08/94)			
ESTIMATED FOR THE PERIOD OF:		APRIL 96		Through		MARCH 97		(Flex Down) PAGE 2 OF 11	
		CURRENT MONTH: 12/96		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
COST OF GAS PURCHASED		ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment	42,625	52,604	(9,979)	(18.97)	446,613	397,322	49,291	12.41
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	20,869	20,869	-	-	99,900	99,900	-	-
3	SWING SERVICE	-	-	-	-	-	-	-	-
4	COMMODITY (Other)	3,110,033	1,996,985	1,113,048	57.4	15,336,712	18,787,216	(4,450,504)	(22.49)
5	DEMAND (Line 32-29 A-1 support detail)	1,283,583	1,298,421	(14,838)	(1.14)	7,698,428	7,787,521	(89,093)	(1.14)
6	OTHER	8,040	5,306	2,734	51.53	58,322	38,658	19,664	59.10
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
8	DEMAND	-	-	-	-	-	-	-	-
9		-	-	-	-	-	-	-	-
10	Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-
11	TOTAL C (1+2+3+4+5+6+10)-(7+8+9)	4,465,150	3,374,186	1,090,964	32.33	23,639,975	28,108,617	(4,468,642)	(15.90)
12	NET UNBILLED	-	-	-	-	-	-	-	-
13	COMPANY USE	(5,868)	(7,315)	1,447	(19.78)	10,889	(63,200)	74,089	(117.23)
14	TOTAL THERM SALES	2,720,693	3,386,640	(665,947)	(19.66)	23,575,598	28,025,637	(4,450,039)	(15.88)
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline) Billing Determinants Only	7,414,920	6,921,540	493,380	7.13	60,057,719	59,984,823	72,896	0.12
16	NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	3,007,000	3,007,000	-	-	14,394,500	14,394,500	-	-
17	SWING SERVICE Commodity	-	-	-	-	-	-	-	-
18	COMMODITY (Other) Commodity	7,328,281	6,921,540	406,721	5.88	58,379,725	59,984,823	(1,605,097)	(2.68)
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	21,897,490	24,715,048	(2,817,558)	(11.40)	118,260,590	143,911,338	(25,250,748)	(17.59)
20	OTHER Commodity	18,529	12,826	3,703	28.87	89,800	88,616	1,184	1.34
<b>LESS END-USE CONTRACT</b>									
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
22	DEMAND	-	-	-	-	-	-	-	-
23		-	-	-	-	-	-	-	-
24	TOTAL PURCHASES (17+18+20)-(21+23)	7,344,790	6,934,366	410,424	5.92	58,469,526	60,073,439	(1,603,913)	(2.67)
25	NET UNBILLED	-	-	-	-	-	-	-	-
26	COMPANY USE	(6,389)	(15,000)	8,611	-	(73,153)	(135,000)	61,847	(45.81)
27	TOTAL THERM SALES (24-26 Estimated only)	8,325,832	6,919,366	1,406,466	20.33	71,736,021	59,938,439	11,797,582	19.68
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline) (1/15)	0.00575	0.00760	(0.00185)	(24.34)	0.00744	0.00662	0.00082	12.39
29	NO NOTICE SERVICE (2/16)	0.00694	0.00694	-	-	0.00694	0.00694	-	-
30	SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31	COMMODITY (Other) (4/18)	0.42439	0.28852	0.13587	47.09	0.28271	0.32987	(0.04716)	(20.36)
32	DEMAND (5/19)	0.05862	0.05254	0.00608	11.57	0.06510	0.05426	0.01084	19.98
33	OTHER (6/20)	0.48642	0.41369	0.07273	17.58	0.64947	0.41367	0.23580	57.00
<b>LESS END-USE CONTRACT</b>									
34	COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35	DEMAND (8/22)	-	-	-	-	-	-	-	-
36		-	-	-	-	-	-	-	-
37	TOTAL COST (11/24)	0.60793	0.48659	0.12134	24.94	0.40431	0.46790	(0.06359)	(13.59)
38	NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39	COMPANY USE (13/26)	0.91851	0.48767	0.43084	88.35	(0.14885)	0.46815	(0.61700)	(131.80)
40	TOTAL THERM SALES (11/27)	0.53630	0.48764	0.04866	9.98	0.32954	0.46896	(0.13942)	(29.73)
41	TRUE-UP (E-2)	0.00180	0.00180	-	-	0.00180	0.00180	-	-
42	TOTAL COST OF GAS (40+41)	0.53810	0.48944	0.04866	9.94	0.33134	0.47076	(0.13942)	(29.62)
43	REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.54012	0.49128	0.04884	9.94	0.33259	0.47253	(0.13994)	(29.62)
45	PGA FACTOR ROUNDED TO NEAREST .001	0.540	0.491	0.049	9.94	0.333	0.473	(0.140)	(29.60)

	CURRENT MONTH: 12/96		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>TRUE-UP CALCULATION</b>								
1 PURCHASED GAS COST (Sch A-1 Flx down line 4+6)	3,118,073	2,002,291	(1,115,782)	-55.73%	15,382,449	19,823,874	4,441,425	22.40%
2 TRANSP GAS COST (Sch A-1 Flx down line 1+2+3+5)	1,347,077	1,371,894	24,817	1.81%	8,257,528	8,284,743	27,215	0.33%
3 TOTAL	4,465,150	3,374,185	(1,090,965)	-32.33%	23,639,977	28,108,617	4,468,640	15.90%
4 FUEL REVENUES (Sch A-1 Flx down line 14) (NET OF REVENUE TAX)	2,720,693	3,386,640	665,947	19.66%	23,575,598	28,025,637	4,450,039	15.88%
5 TRUE-UP (COLLECTED) OR REFUNDED	(12,755)	(12,755)	-	0.00%	(114,795)	(114,795)	-	0.00%
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,707,938	3,373,885	665,947	19.74%	23,460,803	27,910,842	4,450,039	15.94%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(1,757,212)	(300)	1,756,912	-585637.33%	(179,174)	(197,775)	(18,601)	9.41%
8 INTEREST PROVISION-THIS PERIOD (21)	(2,657)	2,297	4,954	215.67%	(16,625)	21,640	38,265	176.83%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	289,615	497,134	207,519	41.74%	(1,376,495)	573,226	1,949,721	340.13%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	12,755	12,755	-	0.00%	114,795	114,795	-	0.00%
10a Refund (if applicable)	-	-	-	---	-	-	-	---
10b Refund of interim rate increase	-	-	-	---	-	-	-	---
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(1,457,499)	511,886	1,969,385	384.73%	(1,457,499)	511,886	1,969,385	384.73%

<b>INTEREST PROVISION</b>				
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	289,615	497,134	207,519	41.74%
13 ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	(1,454,842)	509,589	1,964,431	385.49%
14 TOTAL (12+13)	(1,165,227)	1,006,723	2,171,950	215.74%
15 AVERAGE (50% OF 14)	(582,614)	503,362	1,085,976	215.74%
16 INTEREST RATE - FIRST DAY OF MONTH	0.05450	0.05450	-	0.00%
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05500	0.05500	-	0.00%
18 TOTAL (16+17)	0.10950	0.10950	-	0.00%
19 AVERAGE (50% OF 18)	0.05475	0.05475	-	0.00%
20 MONTHLY AVERAGE (19/12 Months)	0.00456	0.00456	0.00000	0.07%
21 INTEREST PROVISION (15x20)	(2,657)	2,297	4,954	215.67%

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

COMPANY	PURCHASED GAS ADJUSTMENT		PAGE 3 OF 11	
CITY GAS COMPANY OF FLORIDA	COST RECOVERY CLAUSE CALCULATION			
SCHEDULE A-1 SUPPORTING DETAIL				
FOR THE PERIOD APRIL 96 THROUGH MARCH 97				
CURRENT MONTH	1296	(A)	(B)	(C)
COMMODITY (Pipeline)	THERMS	INV. AMOUNT	COST PER THERM	
1 Commodity Pipeline - Scheduled FTS	7,423,770	37,368.50	0.00503	
2 Commodity Pipeline - Scheduled ITS				
3 No Notice Commodity Adjustment				
4 Commodity Adjustments	(8,850)	5,256.03		
5 Commodity Adjustments				
6 Commodity Adjustments				
7				
8 TOTAL COMMODITY (Pipeline)	7,414,920	42,624.53	0.00575	
	Sched A-1 Ln 15	Sched A-1 Ln 1	Sched A-1 Ln 28	
<b>SWING SERVICE</b>				
9 Swing Service Scheduled				
10 Alert Day Volumes - FGT				
11 Operational Flow Order Volumes - FGT				
12 Less Alert Day Volumes Direct Billed to Others				
13 Operating Account Balancing				
14 Other - Net market delivery imbalance				
15				
16 TOTAL SWING SERVICE	0	0.00	0.00	
	Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30	
<b>COMMODITY OTHER</b>				
17 Commodity Other - Scheduled FTS	7,414,920	2,842,547.27	0.38336	
18 Commodity Other - Scheduled ITS				
19 Imbalance Cashout - FGT		9,041.53		
20 Imbalance Cashout - Other Shippers		(14,665.22)		
21 Imbalance Cashout - Transporting Cust.		0.00		
22 Commodity Adjustment	(86,659)	273,109.87		
23 No Notice Commodity Adjustment				
24 TOTAL COMMODITY (Other)	7,328,261	3,110,039.45	0.42439	
	Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31	
<b>DEMAND</b>				
25 Demand (Pipeline) Entitlement	24,495,270	1,288,885.31	0.05266	
26 Less Relinquished to End-Users	(2,587,780)	(19,545.00)	0.00762	
27 Less Relinquished to System				
28 Other - Firm inter supply				
29 Demand - No Notice	3,007,000	20,868.58	0.00694	
30 Renewal Sharing - FGT				
31 Other - Storage Demand		13,243.98		
32 TOTAL DEMAND	24,904,490	1,304,452	0.05238	
	Sched A-1 Line 19+16	Sched A-1 Line 5+2	Sched A-1 Line 32 29	
<b>OTHER</b>				
33 Other - Monthly purchase from Peoples Gas	16,529	8,039.50	0.48640	
34 Peak Sharing				
35 Storage withdrawal				
36 Other				
37 Other				
38 Other				
39 Other				
40 TOTAL OTHER	16,529	8,039.50	0.48640	
	Schedule A-1 Line 20	Schedule A-1 Line 6	Schedule A-1 Line 33	

COMPANY: CITY GAS COMPANY OF FLORIDA

**TRANSPORTATION PURCHASES  
SYSTEM SUPPLY AND END USE**

SCHEDULE A-3  
(REVISED 8/19/93)  
PAGE 5 OF 11

ACTUAL FOR THE PERIOD OF:  
PRESENT MONTH: December '96

APRIL 96

Through

MARCH 97

DATE	(A) PURCHASED FROM	(B) PURCHASED FOR	(C) SCH TYPE	(D) SYSTEM SUPPLY	(E) END USE	(F) TOTAL PURCHASED	COMMODITY COST		(I) DEMAND COST	(J) OTHER CHARGES ACA/GRI/FUEL	(K) TOTAL CENTS PER THERM
							(G) THIRD PARTY	(H) PIPELINE			
12/96	FGT		FTS-1					19,205	1,291,209	42,625	---
2 *	ESI - 12/96	System Supply	FTS	1,860,049		1,660,049	620,775				37.39
3 *	LG&E - 12/96	System Supply	FTS	1,208,379		1,208,379	451,209				37.34
4 *	PanEnergy - 12/96	System Supply	FTS	2,952,205		2,952,205	1,084,935				36.75
5 *	Vastar - 12/96	System Supply	FTS	1,659,740		1,659,740	618,253				37.25
6 *	ETG - 12/96	System Supply	FTS	39,998		39,998	15,368				38.42
7 *	Enron - 12/96	System Supply	FTS	79,336		79,336	28,561				36.00
8 *	Florida Gas Utility - 12/96	System Supply	FTS	51,530		51,530	23,446				45.50
<b>TOTAL</b>				7,651,237	0	7,651,237	2,842,547	19,205	1,291,209	42,625	54.84

**TRANSPORTATION SYSTEM SUPPLY**

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

**FOR THE PERIOD OF: 12/01/96 Through 12/31/96**

**MONTH: 12/96**

(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT MMBtu/d	(D) NET AMOUNT MMBtu/d	(E) MONTHLY GROSS MMBtu	(F) MONTHLY NET MMBtu	(G) WELLHEAD PRICE \$/MMBtu	(H) CITYGATE PRICE (GxE)/F
1 Energy Source	Mops	5,355	5,196	166,005	161,076	3.7395	3.8539
2 LG&E	Magnet	3,898	3,782	120,838	117,242	3.7340	3.8485
3 PanEnergy	CS-8-25412	6,625	6,428	205,375	199,268	3.6700	3.7825
4 PanEnergy	CS-8-25412	29,159	19,560	624,929	606,360	3.6800	3.7927
5 Vestar	Mops	5,354	5,195	165,974	161,045	3.7250	3.8390
<b>TOTAL</b>		<b>41,391</b>	<b>40,161</b>	<b>1,263,121</b>	<b>1,244,991</b>		
						<b>WEIGHTED AVERAGE</b>	
						<b>3.6970</b>	<b>3.8102</b>

**NOTE: CITY GATE PRICE SHOULD NOT INCLUDE FGT TRANSPORTATION CHARGES**

FOR THE PERIOD OF:

APRIL 96

Through

MARCH 97

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	CURRENT MONTH: 12/96		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>THERM SALES (FIRM)</b>								
1 RESIDENTIAL	1,917,683	1,779,029	(138,654)	-7.23%	14,120,174	13,994,474	(125,700)	-0.89%
2 COMMERCIAL	3,544,632	3,999,423	454,791	12.83%	32,216,592	35,156,431	2,939,839	9.13%
3 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
4 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
5 TOTAL FIRM	5,462,315	5,778,452	316,137	5.79%	46,336,766	49,150,905	2,814,139	6.07%
<b>THERM SALES (INTERRUPTIBLE)</b>								
6 INTERRUPTIBLE	579,304	514,995	(64,309)	-11.10%	5,004,099	4,565,818	(438,281)	-8.76%
7 LARGE INTERRUPTIBLE	427,614	625,917	198,303	46.37%	5,329,075	6,221,715	892,640	16.75%
8 TRANSPORTATION	1,856,599	-	(1,856,599)	-100.00%	15,419,982	-	(15,419,982)	-100.00%
9 TOTAL INTERRUPTIBLE	2,863,517	1,140,912	(1,722,605)	-60.16%	25,753,156	10,787,533	(14,965,623)	-58.11%
10 TOTAL THERM SALES	8,325,832	6,919,364	(1,406,468)	-16.89%	72,089,922	59,938,438	(12,151,484)	-16.86%
<b>NUMBER OF CUSTOMERS (FIRM)</b>				<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>				
11 RESIDENTIAL	93,420	94,811	1,391	1.49%	92,443	93,399	956	1.03%
12 COMMERCIAL	4,697	5,083	386	8.22%	4,663	4,956	293	6.28%
13 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
14 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
15 TOTAL FIRM	98,117	99,894	1,777	1.81%	97,106	98,355	1,249	1.29%
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>				<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>				
16 INTERRUPTIBLE	13	9	(4)	-30.77%	15	10	(5)	-33.33%
17 LARGE INTERRUPTIBLE	4	2	(2)	-50.00%	4	3	(1)	-25.00%
18 TRANSPORTATION	46	-	(46)	-100.00%	42	-	(42)	-100.00%
19 TOTAL INTERRUPTIBLE	63	11	(52)	-82.54%	61	13	(48)	-78.69%
20 TOTAL CUSTOMERS	98,180	99,905	1,725	1.76%	97,167	98,368	1,201	1.24%
<b>THERM USE PER CUSTOMER</b>								
21 RESIDENTIAL	21	19	(2)	-8.59%	22	21	(1)	-4.55%
22 COMMERCIAL	755	787	32	4.26%	987	1,013	26	2.63%
23 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
24 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
25 INTERRUPTIBLE	44,562	57,222	12,660	28.41%	47,658	65,226	17,568	36.86%
26 LARGE INTERRUPTIBLE	106,904	312,959	206,055	192.75%	190,324	296,272	105,948	55.67%
27 TRANSPORTATION	40,361	-	(40,361)	-100.00%	52,449	-	(52,449)	-100.00%

**CONVERSION FACTOR CALCULATION**

CITY GAS COMPANY OF FLORIDA  
ACTUAL FOR THE PERIOD OF:

APRIL 96

through

MARCH 97

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

	(A) APR	(B) MAY	(C) JUN	(D) JUL	(E) AUG	(F) SEP	(G) OCT	(H) NOV	(I) DEC	(J) JAN	(K) FEB	(L) MAR
<b>1 AVERAGE BTU CONTENT OF GAS PURCHASED</b>												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	1.0840	1.0810	1.0800	1.0750	1.0770	1.0770	1.0750	1.0740	1.0730			
<b>2 PRESSURE CORRECTION FACTOR</b>												
a. DELIVERY PRESSURE OF GAS SOLD psia	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344
<b>3 BILLING FACTOR</b>												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.1210	1.1180	1.1170	1.1120	1.1140	1.1140	1.1120	1.1110	1.1100	0.0000	0.0000	0.0000

**CITY GAS COMPANY OF FLORIDA**  
**Gas invoices for the month of 12/96**

FGT FTS - Contract 5034	MCF	THERMS	RATE	AMOUNT	Actual Checked:
<b>Commodity costs</b>					
Hialeah, Opa Locka, Lake Forest:	FTS 1	1,594,555	0.00629	10,029.75	
End-Use / Pennsuco:	FTS 2	1,784,455	0.00391	6,977.22	
Cutler Ridge, So. Mia, West Miami, SW Div:	FTS 1	822,239	0.00629	5,171.88	
	FTS 2	920,161	0.00391	3,597.83	
<b>Total Miami:</b>	<b>0</b>	<b>5,121,410</b>		<b>25,776.68</b>	<b>( )</b>
<b>Port St. Lucie</b>	FTS 1	28,371	<b>0.00629</b>	<b>178.45</b>	
	FTS 2	31,749	<b>0.00391</b>	<b>124.14</b>	
Cocoa, Eau Gallie, Indian River:	FTS 1	763,548	0.00629	4,802.72	
	FTS 2	854,482	0.00391	3,341.02	
End-Use / Merritt Square:	FTS 1	0	0.00629	0.00	
Titusville:	FTS 1	146,308	0.00629	920.28	
	FTS 2	163,732	0.00391	640.19	
Melbourne:	FTS 1	121,689	0.00629	765.42	
	FTS 2	136,181	0.00391	532.47	
<b>Total Brevard:</b>	<b>0</b>	<b>2,185,940</b>		<b>11,002.10</b>	<b>( )</b>
Off-system		56,300	0.00510	287.13	
<b>Total Firm:</b>	<b>0</b>	<b>7,423,770</b>		<b>37,368.50</b>	<b>( )</b>

**MEMO: FGT Fixed charges paid on 10th of month**

FTS-1 Demand - System supply	Miami	10,535,970	0.04344	457,682.54	( )
" Capacity release		(2,154,480)	---	(15,112.00)	( )
" System supply	Treasure Coast	311,860	0.04344	13,547.20	( )
" System supply	Brevard	6,137,690	0.04344	266,621.25	( )
" " "	Merritt Sq.	0	0.04344	0.00	( )
<b>Total FTS-1 demand</b>		<b>14,831,040</b>		<b>722,738.99</b>	
FTS-2 Demand - System supply	Miami	7,509,750	0.07573	568,713.37	( )
FTS-2 Demand - Capacity release		(443,300)	---	(4,433.00)	
		0	---	0.00	
<b>Total FTS-2 demand</b>		<b>7,066,450</b>		<b>564,280.37</b>	
No Notice Demand-System supply	Miami	1,519,000	0.00694	10,541.86	( )
" " "	Brevard	1,488,000	0.00694	10,326.72	( )
		<b>3,007,000</b>		<b>20,868.58</b>	
Western Div. / IT Revenue Sharing Cr.				<b>0.00</b>	<b>( )</b>
<b>Total fixed charges</b>		<b>24,904,490</b>		<b>1,307,887.94</b>	

**OTHER SUPPLIERS**

	THERMS	AMOUNT	
ESI	1,660,049	820,775.32	( )
LG&E	1,208,379	451,208.72	( )
PanEnergy	2,952,205	1,084,935.34	( )
Vastar	1,659,740	618,253.15	( )
ETG	39,998	15,367.63	( )
Enron	79,336	28,568.96	( )
Florida Gas Utility	51,530	23,446.15	
<b>Total costs:</b>	<b>7,651,237</b>	<b>2,842,547.27</b>	<b>( )</b>



CITY GAS COMPANY OF FLORIDA  
Gas invoices for the month of 12/96

FGT -	Gross therms billed	Net therms received	Amount		Vouchers for prev. month	Invoice Reference	Invoice due	Invoice paid
			Payments	Accruals				
FTS-1 Commod. (Mia,Brv,TC) 12/96		7,423,770.0		37,368.50				
Reverse FTS-1 Commod accr 11/96		(6,605,900.0)		(33,262.24)				
FTS-1 Commodity 11/96		6,597,050.0	38,518.27					
FTS-1 Demand (Mia,Brv,TC) 12/96	24,904,490.0			1,307,887.94				
Reverse FTS-1 Demand accr 11/96	(24,530,150.0)			(1,269,988.77)				
FTS-1 Demand 11/96	24,530,150.0		1,253,309.72					
FGT Net Imbalance:								
FGT 6/96	37,140.0			8,653.62				
FGT Interest on 11/96			387.91					
Peoples Gas - 10/96		6,018.3	2,951.93					
Peoples Gas - 11/96		10,510.2	5,087.57					
Reverse Accrual Amoco - 11/96	(166,424.0)			(37,681.99)				
Amoco - 11/96	119,880.0		31,768.20					
Reverse Accrual Columbia Energy - 11/96	(1,304,020.0)			(253,341.70)				
Columbia Energy - 10/96	1,304,020.0		253,341.70					
Reverse Accrual ESI - 11/96	(1,611,955.0)			(411,733.90)				
ESI - 11/96	1,606,500.0		410,380.42					
Reverse Accrual Highland - 10/96	(84,796.0)			(22,216.56)				
Highland - 11/96	84,510.0		22,141.62					
Reverse Accrual LG&E - 11/96	(1,173,373.0)			(299,092.78)				
LG&E - 11/96	1,169,400.0		298,197.00					
Reverse Accrual PanEnergy - 11/96	(2,173,792.0)			(698,293.04)				
PanEnergy - 11/96	2,221,870.0		716,114.45					
Reverse Accrual Vastar - 11/96	(1,611,655.0)			(409,360.37)				
Vastar - 11/96	1,606,200.0		407,974.80					
NGS - 11/96	1,134,900.0		301,520.23					
<b>CURRENT MTH ACCRUALS:</b>								
ESI - 12/96	1,860,049.0			620,775.32				
LG&E - 12/96	1,208,379.0			451,208.72				
PanEnergy - 12/96	2,952,206.0			1,084,935.34				
Vastar - 12/96	1,656,740.0			618,253.15				
ETG - 12/96	36,998.0			15,367.63				
Enron - 12/96	79,336.0			28,560.86				
Florida Gas Utility - 12/96	51,530.0			23,446.15	2,842,547.27			
<b>Total purchases &amp; accruals 11/96 -</b>		<b>7,431,448.5</b>	<b>3,741,893.32</b>	<b>781,485.99</b>	<b>2,842,547.27</b>			

CITY GAS COMPANY OF FLORIDA  
SUMMARY OF GAS SUPPLIERS - 12/96

FGT -	Gross therms billed	Net therms received	Amount		Vouchers for prev. month	Invoice Reference	Invoice due	Invoice paid
			Payments	Accruals				
<b>OVERTENDERS / TRANSP. CUSTOMERS</b>								
Total overtenders 12/95 -	0.00		0.00	0.00	0.00			
<b>BOOK-OUT TRANSACTIONS</b>								
Amoco - 10/95			(1,357.20)					
Central Florida Utilities - 7/95			6,536.18					
Noble - 8/95			(262.66)					
Reedy Creek - 7/95				8,461.45				
Chesapeake Utilities - 10/95			(20,923.32)					
Chesapeake Utilities - 10/95			(7,016.79)					
Enron - 5/95			(102.68)					
Total book-outs 11/96 -	0.0		(23,126.67)	8,461.45	0.00			
<b>STORAGE TRANSACTIONS</b>								
Transco (NC) 11/96			721.67					
Transco (ETG) 11/96			8,103.67					
Hattiesburg - 11/96			4,418.25					
Total storage costs 11/96 -	0.0		13,243.59	0.00	0.00			
		7,431,448.5	3,731,810.74	769,947.44	2,842,547.27			
			(a)	(b)	(c)			
Total gas cost - 12/96 (a + b + c):			7,344,305.45					
Less: Non-PGA Off System Sales		(80,270.0)	(30,312.60)					
50% margin sharing			(427.09)					
Company Use		(6,388.0)	(5,868.33)					
Total pga gas cost - 12/96 (a + b + c):		7,344,789.5	7,307,697.23					

COMPANY:		COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE				SCHEDULE A-1			
CITY GAS COMPANY OF FLORIDA		OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR				(REVISED 6/08/94)			
ESTIMATED FOR THE PERIOD OF:		APRIL 96		Through		MARCH 97		PAGE 1 OF 11	
		CURRENT MONTH: 1/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
COST OF GAS PURCHASED		ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment	45,134	53,412	(8,278)	(15.50)	491,747	504,517	(12,770)	(2.53)
2	NO NOTICE SERVICE RESERVATIO (Line 29 A-1 support detail)	20,718	20,869	(151)	(0.72)	120,618	120,769	(151)	(0.13)
3	SWING SERVICE	-	-	-	-	-	-	-	-
4	COMMODITY (Other)	3,176,361	4,179,015	(1,002,654)	(23.99)	18,513,073	18,194,405	318,668	1.75
5	DEMAND (Line 32 - 29 A-1 support detail)	1,279,870	1,292,489	(12,619)	(0.98)	8,978,298	9,005,863	(27,565)	(0.31)
6	OTHER	6,208	4,647	1,561	33.59	64,530	59,074	5,456	9.24
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
8	DEMAND	-	-	-	-	-	-	-	-
9		-	-	-	-	-	-	-	-
10	Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-
11	TOTAL COS (1+2+3+4+5+6+10)-(7+8+9)	4,528,291	5,550,432	(1,022,141)	(18.42)	28,168,266	27,884,628	283,638	1.02
12	NET UNBILLED	-	-	-	-	-	-	-	-
13	COMPANY USE	(5,748)	(10,627)	4,879	(45.91)	5,141	(1,185)	6,326	(533.83)
14	TOTAL THERM SALES	3,221,861	5,393,511	(2,171,650)	(40.26)	26,797,459	26,248,416	549,043	2.09
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline) Billing Determinants Only	7,717,770	7,630,256	87,514	1.15	67,775,489	66,472,662	1,302,827	1.96
16	NO NOTICE SERVICE RESERVATIO Bill. Determinants Only (Line 29 A-1 support detail)	3,007,000	3,007,000	-	-	17,401,500	17,401,500	-	-
17	SWING SERVICE Commodity	-	-	-	-	-	-	-	-
18	COMMODITY (Other) Commodity	7,311,327	7,630,256	(318,929)	(4.18)	65,691,053	64,881,328	809,725	1.25
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	19,111,190	25,033,678	(5,922,488)	(23.66)	137,371,780	146,111,826	(8,740,046)	(5.98)
20	OTHER Commodity	12,825	11,234	1,591	14.16	102,625	94,524	8,101	8.57
<b>LESS END-USE CONTRACT</b>									
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
22	DEMAND	-	-	-	-	-	-	-	-
23		-	-	-	-	-	-	-	-
24	TOTAL PURCHASES (17+18+20)-(21+23)	7,324,152	7,641,490	(317,338)	(4.15)	65,793,678	64,975,852	817,826	1.26
25	NET UNBILLED	-	-	-	-	-	-	-	-
26	COMPANY USE	(13,653)	(15,000)	1,347	(8.98)	(86,806)	(96,764)	9,958	(10.29)
27	TOTAL THERM SALES (24-26 Estimated only)	9,919,459	7,626,490	2,292,969	30.07	81,655,480	77,231,305	4,424,175	5.73
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline) (1/15)	0.00585	0.00700	(0.00115)	(16.43)	0.00726	0.00759	(0.00033)	(4.35)
29	NO NOTICE SERVICE (2/16)	0.00689	0.00694	(0.00005)	(0.72)	0.00693	0.00694	(0.00001)	(0.14)
30	SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31	COMMODITY (Other) (4/18)	0.43444	0.54769	(0.11325)	(20.68)	0.28182	0.28043	0.00139	0.50
32	DEMAND (5/19)	0.06697	0.05163	0.01534	29.71	0.06536	0.06164	0.00372	6.04
33	OTHER (6/20)	0.48405	0.41365	0.07040	17.02	0.62880	0.62496	0.00384	0.61
<b>LESS END-USE CONTRACT</b>									
34	COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35	DEMAND (8/22)	-	-	-	-	-	-	-	-
36		-	-	-	-	-	-	-	-
37	TOTAL COST (11/24)	0.61827	0.72635	(0.10808)	(14.88)	0.42813	0.42915	(0.00102)	(0.24)
38	NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39	COMPANY USE (13/26)	0.42099	0.70847	(0.28748)	(40.58)	(0.05922)	0.01225	(0.07147)	(583.43)
40	TOTAL THERM SALES (11/27)	0.45651	0.72778	(0.27127)	(37.27)	0.34496	0.36105	(0.01609)	(4.46)
41	TRUE-UP (E-2)	0.00180	0.00180	-	-	0.00180	0.00180	-	-
42	TOTAL COST OF GAS (40+41)	0.45831	0.72958	(0.27127)	(37.18)	0.34676	0.36285	(0.01609)	(4.43)
43	REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-
44	PGA FACTOR ADJUSTED FOR TAXE (42x43)	0.46003	0.73232	(0.27229)	(37.18)	0.34806	0.36421	(0.01615)	(4.43)
45	PGA FACTOR ROUNDED TO NEAREST .001	0.460	0.732	(0.272)	(37.18)	0.348	0.364	(0.016)	(4.40)

COMPANY:		COMPARISON OF ACTUAL VERSUS FLEX-DOWN ESTIMATE				SCHEDULE A-1/R			
CITY GAS COMPANY OF FLORIDA		OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR				(REVISED 6/08/94)			
ESTIMATED FOR THE PERIOD OF:		APRIL 96		Through		MARCH 97		(Flex Down) PAGE 2 OF 11	
		CURRENT MONTH: 1/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
COST OF GAS PURCHASED		ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment	45,134	60,147	(15,013)	(24.96)	491,747	516,739	(24,992)	(4.84)
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	20,718	20,869	(151)	(0.72)	120,618	120,769	(151)	(0.13)
3	SWING SERVICE	-	-	-	-	-	-	-	-
4	COMMODITY (Other)	3,176,361	4,703,880	(1,527,519)	(32.47)	18,513,073	18,927,544	(414,471)	(2.19)
5	DEMAND (Line 32 - 29 A-1 support detail)	1,279,870	1,292,608	(12,738)	(0.99)	8,978,298	9,005,874	(27,576)	(0.31)
6	OTHER	6,208	5,064	1,144	22.59	64,530	60,652	3,878	6.39
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
8	DEMAND	-	-	-	-	-	-	-	-
9		-	-	-	-	-	-	-	-
10	Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-
11	TOTAL C (1+2+3+4+5+6+10)-(7+8+9)	4,528,291	6,082,568	(1,554,277)	(25.55)	28,168,266	28,631,578	(463,312)	(1.62)
12	NET UNBILLED	-	-	-	-	-	-	-	-
13	COMPANY USE	(5,748)	(10,627)	4,879	(45.91)	5,141	(1,185)	6,326	(533.83)
14	TOTAL THERM SALES	3,221,661	6,098,023	(2,876,362)	(47.17)	26,797,459	30,339,568	(3,542,109)	(11.67)
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline) Billing Determinants Only	7,717,770	8,588,597	(870,827)	(10.14)	67,775,489	68,152,936	(377,447)	(0.55)
16	NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	3,007,000	3,007,000	-	-	17,401,500	17,401,500	-	-
17	SWING SERVICE Commodity	-	-	-	-	-	-	-	-
18	COMMODITY (Other) Commodity	7,311,327	8,588,597	(1,277,270)	(14.87)	65,691,053	66,561,602	(870,549)	(1.31)
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	19,111,190	25,033,678	(5,922,488)	(23.66)	137,371,780	146,111,826	(8,740,046)	(5.98)
20	OTHER Commodity	12,825	12,243	582	4.75	102,625	98,340	4,285	4.36
<b>LESS END-USE CONTRACT</b>									
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
22	DEMAND	-	-	-	-	-	-	-	-
23		-	-	-	-	-	-	-	-
24	TOTAL PURCHASES (17+18+20)-(21+23)	7,324,152	8,600,840	(1,276,688)	(14.84)	65,793,678	66,659,942	(866,264)	(1.30)
25	NET UNBILLED	-	-	-	-	-	-	-	-
26	COMPANY USE	(13,653)	(15,000)	1,347	-	(86,806)	(96,764)	9,958	(10.29)
27	TOTAL THERM SALES (24-26 Estimated only)	9,919,459	8,585,840	1,333,619	15.53	81,655,480	78,915,395	2,740,085	3.47
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline) (1/15)	0.00585	0.00700	(0.00115)	(16.43)	0.00726	0.00758	(0.00032)	(4.22)
29	NO NOTICE SERVICE (2/16)	0.00689	0.00694	(0.00005)	(0.72)	0.00693	0.00694	(0.00001)	(0.14)
30	SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31	COMMODITY (Other) (4/18)	0.43444	0.54763	(0.11325)	(20.68)	0.28182	0.28436	(0.00254)	(0.89)
32	DEMAND (5/19)	0.06697	0.05163	0.01534	29.71	0.06536	0.06164	0.00372	6.04
33	OTHER (6/20)	0.48405	0.41362	0.07043	17.03	0.62880	0.61676	0.01204	1.95
<b>LESS END-USE CONTRACT</b>									
34	COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35	DEMAND (8/22)	-	-	-	-	-	-	-	-
36		-	-	-	-	-	-	-	-
37	TOTAL COST (11/24)	0.61827	0.70721	(0.08894)	(12.58)	0.42813	0.42952	(0.00139)	(0.32)
38	NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39	COMPANY USE (13/26)	0.42099	0.70847	(0.28748)	(40.58)	(0.05922)	0.01225	(0.07147)	(583.43)
40	TOTAL THERM SALES (11/27)	0.45651	0.70844	(0.25193)	(35.56)	0.34496	0.36281	(0.01785)	(4.92)
41	TRUE-UP (E-2)	0.00180	0.00180	-	-	0.00180	0.00180	-	-
42	TOTAL COST OF GAS (40+41)	0.45831	0.71024	(0.25193)	(35.47)	0.34676	0.36461	(0.01785)	(4.90)
43	REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.46003	0.71291	(0.25288)	(35.47)	0.34806	0.36598	(0.01792)	(4.90)
45	PGA FACTOR ROUNDED TO NEAREST .001	0.460	0.713	(0.253)	(35.47)	0.348	0.366	(0.018)	(4.92)

FOR THE PERIOD: APRIL 96 THROUGH MARCH 97

CURRENT MONTH: 1/97 (A) (B) (C)

COMMODITY (Pipeline)	THERMS	INV. AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	7,914,460	39,834.45	0.00503
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment			
4 Commodity Adjustments	(196,690)	5,299.47	
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	7,717,770	45,133.92	0.00585
	Sched A-1 Ln 15	Sched A-1 Ln 1	Sched A-1 Ln 28

SWING SERVICE			
9 Swing Service Scheduled			
10 Alert Day Volumes - FGT			
11 Operational Flow Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed to Others			
13 Operating Account Balancing			
14 Other - Net market delivery imbalance			
15			
16 TOTAL SWING SERVICE	0	0.00	0.00
	Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30

COMMODITY OTHER			
17 Commodity Other - Scheduled FTS	7,717,770	3,196,945.92	0.41423
18 Commodity Other - Scheduled ITS			
19 Imbalance Cashout - FGT		0.00	
20 Imbalance Cashout - Other Shippers		7,418.14	
21 Imbalance Cashout - Transporting Cust.		2,460.45	
22 Commodity Adjustment	(406,443)	(30,463.90)	
23 No Notice Commodity Adjustment			
24 TOTAL COMMODITY (Other)	7,311,327	3,176,360.61	0.43444
	Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31

DEMAND			
25 Demand (Pipeline) Entitlement	24,495,270	1,291,984.13	0.05274
26 Less Relinquished to End-Users	(5,384,080)	(25,358.00)	0.00471
27 Less Relinquished Off System			
28 Other - Firm winter supply			
29 Demand - No Notice	3,007,000	20,718.23	0.00689
30 Revenue Sharing - FGT			
31 Other - Storage Demand		13,243.59	
32 TOTAL DEMAND	22,118,190	1,300,588	0.05880
	Sched A-1 Line 19+16	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29

OTHER			
33 Other - Monthly purchase from Peoples Gas	12,825.30	6,208.21	0.48406
34 Peak Shaving			
35 Storage withdrawal			
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER	12,825	6,208.21	0.48406
	Schedule A-1 Line 20	Schedule A-1 Line 6	Schedule A-1 Line 33

	CURRENT MONTH: 1/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>TRUE-UP CALCULATION</b>								
1 PURCHASED GAS COST (Sch A-1 Flx down line 4+6)	3,182,569	4,708,944	1,526,375	32.41%	18,565,018	18,975,611	410,593	2.16%
2 TRANSP GAS COST (Sch A-1 Flx down line 1+2+3+5)	1,345,722	1,373,624	27,902	2.03%	9,603,250	9,655,969	52,719	0.55%
3 TOTAL	4,528,291	6,082,568	1,554,277	25.55%	28,168,268	28,631,580	463,312	1.62%
4 FUEL REVENUES (Sch A-1 Flx down line 14) (NET OF REVENUE TAX)	3,221,861	6,098,023	2,876,162	47.17%	26,797,459	30,339,568	3,542,109	11.67%
5 TRUE-UP (COLLECTED) OR REFUNDED	(12,755)	(12,755)	-	0.00%	(127,550)	(127,550)	-	0.00%
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	3,209,106	6,085,268	2,876,162	47.26%	26,669,909	30,212,018	3,542,109	11.72%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(1,319,185)	2,700	1,321,885	48958.70%	(1,498,359)	1,580,438	3,078,797	194.81%
8 INTEREST PROVISION-THIS PERIOD (21)	(10,026)	1,478	11,504	778.35%	(26,761)	(11,085)	15,676	-141.42%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(1,457,609)	303,475	1,761,084	580.31%	(1,376,495)	(1,376,495)	-	0.00%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	12,755	12,755	-	0.00%	127,550	127,550	-	0.00%
10a Refund (if applicable)	-	-	-	---	-	-	-	---
10b Refund of interim rate increase	-	-	-	---	-	-	-	---
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(2,774,065)	320,408	3,094,473	965.79%	(2,774,065)	320,408	3,094,473	965.79%
<b>INTEREST PROVISION</b>								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(1,457,609)	303,475	1,761,084	580.31%	* If line 5 is a refund add to line 4 If line 5 is a collection ( ) subtract from line 4			
13 ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	(2,764,039)	318,930	3,082,969	966.66%				
14 TOTAL (12+13)	(4,221,648)	622,405	4,844,053	778.28%				
15 AVERAGE (50% OF 14)	(2,110,824)	311,203	2,422,027	778.28%				
16 INTEREST RATE - FIRST DAY OF MONTH	0.05950	0.05950	-	0.00%				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05450	0.05450	-	0.00%				
18 TOTAL (16+17)	0.11400	0.11400	-	0.00%				
19 AVERAGE (50% OF 18)	0.05700	0.05700	-	0.00%				
20 MONTHLY AVERAGE (19/12 Months)	0.00475	0.00475	-	0.00%				
21 INTEREST PROVISION (15x20)	(10,026)	1,478	11,504	778.35%				

COMPANY: CITY GAS COMPANY OF FLORIDA

TRANSPORTATION PURCHASES  
SYSTEM SUPPLY AND END USE

SCHEDULE A-3  
(REVISED 8/19/93)  
PAGE 5 OF 11

ACTUAL FOR THE PERIOD OF:  
PRESENT MONTH: January '97

APRIL 96

Through

MARCH 97

DATE	(A) PURCHASED FROM	(B) PURCHASED FOR	(C) SCH TYPE	(D) SYSTEM SUPPLY	(E) END USE	(F) TOTAL PURCHASED	COMMODITY COST		(I) DEMAND COST	(J) OTHER CHARGES ACA/GR/FUEL	(K) TOTAL CENTS PER THERM
							(G) THIRD PARTY	(H) PIPELINE			
1/97	FGT		FTS-1					19,989	1,287,344	45,134	---
TOTAL				8,131,810	-	8,131,810	3,196,946	19,989	1,287,344	45,134	55.95





FOR THE PERIOD OF:

APRIL 96 Through

MARCH 97

	CURRENT MONTH: 1/97		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>THERM SALES (FIRM)</b>								
1 RESIDENTIAL	2,450,252	2,764,301	314,049	12.82%	16,570,426	16,966,946	396,520	2.39%
2 COMMERCIAL	3,933,474	4,687,979	754,505	19.18%	36,150,066	37,015,221	865,155	2.39%
3 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
4 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
5 TOTAL FIRM	6,383,726	7,452,280	1,068,554	16.74%	52,720,492	53,982,167	1,261,675	2.39%
<b>THERM SALES (INTERRUPTIBLE)</b>								
6 INTERRUPTIBLE	249,186	559,297	310,111	124.45%	5,253,285	5,523,282	269,997	5.14%
7 LARGE INTERRUPTIBLE	1,031,858	574,263	(457,595)	-44.35%	6,360,933	5,475,724	(885,209)	-13.92%
8 TRANSPORTATION	2,254,689	-	(2,254,689)	-100.00%	17,674,671	13,563,383	(4,111,288)	-23.26%
9 TOTAL INTERRUPTIBLE	3,535,733	1,133,560	(2,402,173)	-67.94%	29,288,889	24,562,389	(4,726,500)	-16.14%
10 TOTAL THERM SALES	9,919,459	8,585,840	(1,333,619)	-13.44%	82,009,381	78,544,556	(3,464,825)	-4.22%
<b>NUMBER OF CUSTOMERS (FIRM) AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>								
11 RESIDENTIAL	93,437	94,998	1,561	1.67%	92,542	93,033	491	0.53%
12 COMMERCIAL	4,697	5,108	411	8.75%	4,670	4,702	32	0.69%
13 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
14 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
15 TOTAL FIRM	98,134	100,106	1,972	2.01%	97,212	97,735	523	0.54%
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE) AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>								
16 INTERRUPTIBLE	13	9	(4)	-30.77%	14	14	-	0.00%
17 LARGE INTERRUPTIBLE	4	2	(2)	-50.00%	4	3	(1)	-25.00%
18 TRANSPORTATION	46	-	(46)	-100.00%	42	33	(9)	-21.43%
19 TOTAL INTERRUPTIBLE	63	11	(52)	-82.54%	60	50	(10)	-16.67%
20 TOTAL CUSTOMERS	98,197	100,117	1,920	1.96%	97,272	97,785	513	0.53%
<b>THERM USE PER CUSTOMER</b>								
21 RESIDENTIAL	26	29	3	10.96%	26	26	-	0.00%
22 COMMERCIAL	837	918	80	9.59%	1,106	1,125	19	1.72%
23 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
24 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
25 INTERRUPTIBLE	19,168	62,144	42,976	224.20%	53,605	56,360	2,755	5.14%
26 LARGE INTERRUPTIBLE	257,965	287,132	29,167	11.31%	227,176	260,749	33,573	14.78%
27 TRANSPORTATION	49,015	-	(49,015)	-100.00%	60,118	-	(60,118)	-100.00%

**CONVERSION FACTOR CALCULATION**

CITY GAS COMPANY OF FLORIDA  
ACTUAL FOR THE PERIOD OF:

APRIL 96

through

MARCH 97

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

	(A) APR	(B) MAY	(C) JUN	(D) JUL	(E) AUG	(F) SEP	(G) OCT	(H) NOV	(I) DEC	(J) JAN	(K) FEB	(L) MAR
<b>1 AVERAGE BTU CONTENT OF GAS PURCHASED</b>												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	1.0840	1.0810	1.0800	1.0750	1.0770	1.0770	1.0750	1.0740	1.0730	1.0840		
<b>2 PRESSURE CORRECTION FACTOR</b>												
a. DELIVERY PRESSURE OF GAS SOLD psia	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344
<b>3 BILLING FACTOR</b>												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.1210	1.1180	1.1170	1.1120	1.1140	1.1140	1.1120	1.1110	1.1100	1.1210	0.0000	0.0000

**CITY GAS COMPANY OF FLORIDA**  
Gas invoices for the month of 1/97

FGT FTS - Contract 5034		MCF	THERMS	RATE	AMOUNT	Actual Checked:
<b>Commodity costs</b>						
Hiialeah, Opa Locka, Lake Forest:	FTS 1		1,585,891	0.00629	9,975.25	
End-Use / Pennsuco:	FTS 2		1,774,759	0.00391	6,939.31	
Cutler Ridge, So. Mia, West Miami, SW Div:	FTS 1		782,844	0.00629	4,924.09	
	FTS 2		876,076	0.00391	3,425.46	
<b>Total Miami:</b>		<b>0</b>	<b>5,019,570</b>		<b>25,264.11</b>	<b>( )</b>
<b>Port St. Lucie</b>	FTS 1		33,118	<b>0.00629</b>	<b>208.31</b>	
	FTS 2		37,062	<b>0.00391</b>	<b>144.91</b>	
Cocoa, Eau Gallie, Indian River:	FTS 1		1,025,377	0.00629	6,449.62	
	FTS 2		1,147,493	0.00391	4,486.70	
End-Use / Merritt Square:	FTS 1		0	0.00629	0.00	
Titusville:	FTS 1		196,853	0.00629	1,238.21	
	FTS 2		220,297	0.00391	861.36	
Melbourne:	FTS 1		110,750	0.00629	696.62	
	FTS 2		123,940	0.00391	484.61	
<b>Total Brevard:</b>		<b>0</b>	<b>2,824,710</b>		<b>14,217.12</b>	<b>( )</b>
Off-system				0.00510	0.00	
<b>Total Firm:</b>		<b>0</b>	<b>7,914,460</b>		<b>39,834.45</b>	<b>( )</b>

**MEMO: FGT Fixed charges paid on 10th of month**

FTS-1 Demand - System supply	Miami	10,535,970 (M)	0.04344	457,682.54 (N)	( )
" Capacity release		(3,400,080) (C)	---	(19,902.00) (Q)	( )
" System supply	Treasure Coast	311,860 (M)	0.04344	13,547.20 (N)	( )
" System supply	Brevard	6,137,690	0.04344	266,621.25	( )
" " "	Merritt Sq.	0	0.04344	0.00	( )
<b>Total FTS-1 demand</b>		<b>13,585,440</b>		<b>717,948.99</b>	
FTS-2 Demand - System supply	Miami	7,509,750 (M)	0.07573	568,713.37 (N)	( )
FTS-2 Demand - Capacity release		(1,984,000) (C)	---	(5,456.00) (Q)	( )
		0	---	0.00	
<b>Total FTS-2 demand</b>		<b>5,525,750</b>		<b>563,257.37</b>	
No Notice Demand-System supply	Miami	1,519,000	0.00689	10,465.91	( )
" " "	Brevard	1,488,000	0.00689	10,252.32	( )
		<b>3,007,000 (P)</b>		<b>20,718.23 (R)</b>	( )
Western Div. / IT Revenue Sharing Cr.				0.00	( )
<b>Total fixed charges</b>		<b>22,118,190</b>		<b>1,301,924.59</b>	

**OTHER SUPPLIERS:**

	THERMS	AMOUNT	
Amoco	1,036,948	411,668.36	( )
Citrus/Enron	240,449	73,102.27	( )
ESI	1,660,049	668,999.75	( )
LG&E	1,208,379	482,626.57	( )
Pan Energy	2,276,245	877,642.58	( )
Vastar	1,659,740	661,406.39	( )
ETG	50,000	21,500.00	
<b>Total costs:</b>	<b>8,131,810</b>	<b>3,196,945.92</b>	<b>( )</b>

FGT -	Gross therms billed	Net therms received	Amount		Vouchers for prev. month	Invoice Reference	Invoice due	Invoice paid
			Payments	Accruals				
FTS-1 Commod. (Mia.Br.v.TC) 1/97		7,914,460.0		39,834.45				
Reverse FTS-1 Commod accr 12/96		(7,423,770.0)		(37,368.50)				
FTS-1 Commodity 12/96		7,227,080.0	42,667.97			B1,B2,B3		
FTS-1 Demand (Mia.Br.v.TC) 1/97	22,118,190.0			1,301,924.59				
Reverse FTS-1 Demand accr 12/96	(24,904,490.0)			(1,307,887.94)				
FTS-1 Demand 12/96	24,904,490.0		1,293,307.71			B4,B5,B6		
FGT Net Imbalance:								
Reverse FGT 6/96				(8,653.62)				
FGT 6/96			8,653.62			12/96 Filing		
Peoples Gas - 12/96		12,825.3	6,208.21			B7,B8		
Reverse Accrual Citrus/Enron - 12/96	(79,336.0)			(28,580.96)				
Citrus/Enron - 12/96	79,350.0		28,586.00			B9		
Reverse Accrual ESI - 12/96	(1,660,049.0)			(620,775.32)				
ESI - 12/96	1,660,050.0		620,856.70			B10		
Reverse Accrual Florida Gas Utility-12/96	(51,530.0)			(23,446.15)				
Florida Gas Utility-12/96	50,000.0		22,750.00			B11		
Reverse Accrual LG&E - 12/96	(1,208,379.0)			(451,208.72)				
LG&E - 12/96	1,208,380.0		451,209.09			B12		
Reverse Accrual PanEnergy - 12/96	(2,952,205.0)			(1,084,935.34)				
PanEnergy - 12/96	2,952,210.0		1,158,953.91			B13		
Texas-Ohio Gas - 12/96	108,000.0		43,200.00			B14		
Reverse Accrual Vastar - 12/96	(1,659,740.0)			(618,253.15)				
Vastar - 12/96	1,659,740.0		618,253.15			B16		
Reverse Accrual ETG - 12/96	(39,998.0)			(15,367.83)				
ETG - 12/96	39,998.0		17,643.03			B16		
CURRENT MTH ACCRUALS:								
Amoco - 1/97	1,036,948.0			411,668.38				
Citrus/Enron - 1/97	240,449.0			73,102.27				
ESI - 1/97	1,660,048.0			668,999.75				
LG&E - 1/97	1,208,379.0			482,626.57				
Pan Energy - 1/97	2,276,245.0			877,642.58				
Vastar - 1/97	1,659,740.0			661,406.39				
ETG - 1/97	50,000.0			21,500.00				
Total purchases & accruals 1/97 -		7,730,596.3	4,312,271.39	342,247.63	0.00			

(E) = 3,315,932.53

(J) = 3,196,945.92

(L) = 116,886.61

CITY GAS COMPANY OF FLORIDA  
SUMMARY OF GAS SUPPLIERS - 1/97

FGT -	Gross therms billed	Net therms received	----- Amount ----- This month		Vouchers for prev. month	Invoice Reference	Invoice due	Invoice paid
			Payments	Accruals				
<b>OVERTENDERS / TRANSP. CUSTOMERS</b>								
Total overtenders 1/97 -	0.00		(Y) 2,460.45	(E) 0.00	0.00			
<b>BOOK-OUT TRANSACTIONS</b>								
Total book-outs 12/96 -	0.0		(K) 15,879.59	(E) (K) (8,461.45)	(E) 0.00			
<b>STORAGE TRANSACTIONS</b>								
Total storage costs 12/96 -	0.0		(S) 13,243.59	(G) 0.00	0.00			
		7,730,595.3	4,343,855.02	333,786.18	0.00			
			(a)	(b)	(c)			
Total Gas Cost - 1/97 (a + b + c):			4,677,641.20					
Less: Non-PGA Off System Sales		(T) (392,790.0)	(L) (125,573.23)	(E)				
50% margin sharing			(11,241.53)					
Company Use		(13,653.0)	(5,747.75)					
PGA Audit Adjustment		-	(6,788.00)					
Total PGA Gas Cost - 1/97 (a + b + c):		7,324,152.3	4,528,290.69					

**COMPANY:** CITY GAS COMPANY OF FLORIDA  
**COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE**  
**OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR**  
**ESTIMATED FOR THE PERIOD OF:** APRIL 96 Through MARCH 97  
**SCHEDULE A-1**  
**(REVISED 6/08/94)**  
**PAGE 1 OF 11**

	CURRENT MONTH: 2/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
<b>COST OF GAS PURCHASED</b>								
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment (Line 8 A-1 support detail)	40,266	58,493	(18,227)	(31.16)	532,013	563,010	(30,997)	(5.51)
2 NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	18,713	20,869	(2,156)	(10.33)	139,331	141,638	(2,307)	(1.63)
3 SWING SERVICE (Line 16 A-1 support detail)	-	-	-	-	-	-	-	-
4 COMMODITY (Other) (Line 24 A-1 support detail)	1,954,463	3,061,228	(1,106,765)	(36.15)	20,467,536	21,255,633	(788,097)	(3.71)
5 DEMAND (Line 32 - 29 A-1 support detail)	1,166,271	1,177,258	(10,987)	(0.93)	10,144,569	10,183,121	(38,552)	(0.38)
6 OTHER (Line 40 A-1 support detail)	6,534	4,823	1,711	35.48	71,064	63,897	7,167	11.22
<b>LESS END-USE CONTRACT</b>								
7 COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
8 DEMAND	-	-	-	-	-	-	-	-
9	-	-	-	-	-	-	-	-
10 Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-
11 TOTAL COS (1+2+3+4+5+6+10)-(7+8+9)	3,186,247	4,322,671	(1,136,424)	(26.29)	31,354,513	32,207,299	(852,786)	(2.65)
12 NET UNBILLED	-	-	-	-	-	-	-	-
13 COMPANY USE	(6,203)	(5,697)	(506)	8.88	(1,062)	(6,882)	5,820	(84.57)
14 TOTAL THERM SALES	3,003,606	4,316,974	(1,313,368)	(30.42)	29,801,065	30,565,390	(764,325)	(2.50)
<b>THERMS PURCHASED</b>								
15 COMMODITY (Pipeline) Billing Determinants Only (Line 8 A-1 support detail)	7,104,930	7,797,121	(692,191)	(8.88)	74,880,419	74,269,783	610,636	0.82
16 NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	2,716,000	2,716,000	-	-	20,117,500	20,117,500	-	-
17 SWING SERVICE Commodity	-	-	-	-	-	-	-	-
18 COMMODITY (Other) Commodity (Line 24 A-1 support detail)	5,874,277	7,797,121	(1,922,844)	(24.66)	71,565,330	72,678,449	(1,113,119)	(1.53)
19 DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	19,566,830	22,124,760	(2,557,930)	(11.56)	156,938,610	168,236,586	(11,297,976)	(6.72)
20 OTHER Commodity (Line 40 A-1 support detail)	13,497	11,234	2,263	20.14	116,122	105,758	10,364	9.80
<b>LESS END-USE CONTRACT</b>								
21 COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
22 DEMAND	-	-	-	-	-	-	-	-
23	-	-	-	-	-	-	-	-
24 TOTAL PURCHASES (17+18+20)-(21+23)	5,887,774	7,808,355	(1,920,581)	(24.60)	71,681,452	72,784,207	(1,102,755)	(1.52)
25 NET UNBILLED	-	-	-	-	-	-	-	-
26 COMPANY USE	(14,823)	(15,000)	177	(1.18)	(101,629)	(111,764)	10,135	(9.07)
27 TOTAL THERM SALES (24-26 Estimated only)	7,152,302	7,793,355	(641,053)	(8.23)	88,807,782	85,024,660	3,783,122	4.45
<b>CENTS PER THERM</b>								
28 COMMODITY (Pipeline) (1/15)	0.00567	0.00750	(0.00183)	(24.40)	0.00710	0.00758	(0.00048)	(6.33)
29 NO NOTICE SERVICE (2/16)	0.00689	0.00768	(0.00079)	(10.29)	0.00693	0.00704	(0.00011)	(1.56)
30 SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31 COMMODITY (Other) (4/18)	0.33272	0.39261	(0.05989)	(15.25)	0.28600	0.29246	(0.00646)	(2.21)
32 DEMAND (5/19)	0.05960	0.05321	0.00639	12.01	0.06464	0.06053	0.00411	6.79
33 OTHER (6/20)	0.48411	0.42932	0.05479	12.76	0.61198	0.60418	0.00780	1.29
<b>LESS END-USE CONTRACT</b>								
34 COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35 DEMAND (8/22)	-	-	-	-	-	-	-	-
36 (9/23)	-	-	-	-	-	-	-	-
37 TOTAL COST (11/24)	0.54116	0.55360	(0.01244)	(2.25)	0.43741	0.44250	(0.00509)	(1.15)
38 NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39 COMPANY USE (13/26)	0.41846	0.37980	0.03866	10.18	0.01045	0.06158	(0.05113)	(83.03)
40 TOTAL THERM SALES (11/27)	0.44549	0.55466	(0.10917)	(19.68)	0.35306	0.37880	(0.02574)	(6.80)
41 TRUE-UP (E-2)	0.00180	0.00180	-	-	0.00180	0.00180	-	-
42 TOTAL COST OF GAS (40+41)	0.44729	0.55646	(0.10917)	(19.62)	0.35486	0.38060	(0.02574)	(6.76)
43 REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.44897	0.55855	(0.10958)	(19.62)	0.35619	0.38203	(0.02584)	(6.76)
45 PGA FACTOR ROUNDED TO NEAREST .001	0.449	0.559	(0.110)	(19.62)	0.356	0.382	(0.026)	(6.81)

COMPANY:		COMPARISON OF ACTUAL VERSUS FLEX-DOWN ESTIMATE				SCHEDULE A-1/R			
CITY GAS COMPANY OF FLORIDA		OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR				(REVISED 6/08/94)			
ESTIMATED FOR THE PERIOD OF:		APRIL 96		Through		MARCH 97		(Flex Down) PAGE 2 OF 11	
		CURRENT MONTH: 2/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
COST OF GAS PURCHASED		ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment (Line 8 A-1 support detail)	40,266	62,870	(22,604)	(35.95)	532,013	579,609	(47,596)	(8.21)
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	18,713	20,859	(2,146)	(10.29)	139,331	141,628	(2,297)	(1.62)
3	SWNG SERVICE (Line 16 A-1 support detail)	-	-	-	-	-	-	-	-
4	COMMODITY (Other) (Line 24 A-1 support detail)	1,954,463	2,778,330	(823,867)	(29.65)	20,467,536	21,705,874	(1,238,338)	(5.71)
5	DEMAND (Line 32 - 29 A-1 support detail)	1,166,271	1,173,780	(7,509)	(0.64)	10,144,569	10,179,654	(35,085)	(0.34)
6	OTHER (Line 40 A-1 support detail)	6,534	4,823	1,711	35.48	71,064	65,475	5,589	8.54
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
8	DEMAND	-	-	-	-	-	-	-	-
9		-	-	-	-	-	-	-	-
10	Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-
11	TOTAL COS (1+2+3+4+5+6+10)-(7+8+9)	3,186,247	4,040,662	(854,415)	(21.15)	31,354,513	32,672,240	(1,317,727)	(4.03)
12	NET UNBILLED	-	-	-	-	-	-	-	-
13	COMPANY USE	(6,203)	(7,054)	851	(12.07)	(1,062)	(8,239)	7,177	(87.11)
14	TOTAL THERM SALES	3,003,606	4,056,128	(1,052,522)	(25.95)	29,801,065	34,395,696	(4,594,631)	(13.36)
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline) Billing Determinants Only (Line 8 A-1 support detail)	7,104,930	8,596,230	(1,491,300)	(17.35)	74,880,419	76,749,166	(1,868,747)	(2.43)
16	NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	2,716,000	2,716,000	-	-	20,117,500	20,117,500	-	-
17	SWNG SERVICE Commodity	-	-	-	-	-	-	-	-
18	COMMODITY (Other) Commodity (Line 24 A-1 support detail)	5,874,277	8,596,230	(2,721,953)	(31.66)	71,565,330	75,157,832	(3,592,502)	(4.78)
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	19,566,830	22,382,580	(2,815,750)	(12.58)	156,938,610	168,494,406	(11,555,796)	(6.86)
20	OTHER Commodity (Line 40 A-1 support detail)	13,497	11,234	2,263	20.14	116,122	109,574	6,548	5.98
<b>LESS END-USE CONTRACT</b>									
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
22	DEMAND	-	-	-	-	-	-	-	-
23		-	-	-	-	-	-	-	-
24	TOTAL PURCHASES (17+18+20)-(21+23)	5,887,774	8,607,464	(2,719,690)	(31.60)	71,681,452	75,267,406	(3,585,954)	(4.76)
25	NET UNBILLED	-	-	-	-	-	-	-	-
26	COMPANY USE	(14,823)	(15,000)	177	-	(101,629)	(111,764)	10,135	(9.07)
27	TOTAL THERM SALES (24-26 Estimated only)	7,152,302	8,592,464	(1,440,162)	(16.76)	88,807,782	87,507,859	1,299,923	1.49
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline) (1/15)	0.00567	0.00731	(0.00164)	(22.44)	0.00710	0.00755	(0.00045)	(5.96)
29	NO NOTICE SERVICE (2/16)	0.00689	0.00768	(0.00079)	(10.29)	0.00693	0.00704	(0.00011)	(1.56)
30	SWNG SERVICE (3/17)	-	-	-	-	-	-	-	-
31	COMMODITY (Other) (4/18)	0.33272	0.32320	0.00952	2.95	0.28600	0.28880	(0.00280)	(0.97)
32	DEMAND (5/19)	0.05960	0.05244	0.00716	13.65	0.06464	0.06042	0.00422	6.98
33	OTHER (6/20)	0.48411	0.42932	0.05479	12.76	0.61198	0.59754	0.01444	2.42
<b>LESS END-USE CONTRACT</b>									
34	COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35	DEMAND (8/22)	-	-	-	-	-	-	-	-
36		-	-	-	-	-	-	-	-
37	TOTAL COST (11/24)	0.54116	0.46944	0.07172	15.28	0.43741	0.43408	0.00333	0.77
38	NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39	COMPANY USE (13/26)	0.41846	0.47027	(0.05181)	(11.02)	0.01045	0.07372	(0.06327)	(85.82)
40	TOTAL THERM SALES (11/27)	0.44549	0.47026	(0.02477)	(5.27)	0.35306	0.37336	(0.02030)	(5.44)
41	TRUE-UP (E-2)	0.00180	0.00180	-	-	0.00180	0.00180	-	-
42	TOTAL COST OF GAS (40+41)	0.44729	0.47206	(0.02477)	(5.25)	0.35486	0.37516	(0.02030)	(5.41)
43	REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.44897	0.47383	(0.02486)	(5.25)	0.35619	0.37657	(0.02038)	(5.41)
45	PGA FACTOR ROUNDED TO NEAREST .001	0.449	0.474	(0.025)	(5.25)	0.356	0.377	(0.021)	(5.57)

FOR THE PERIOD: **APRIL 96** THROUGH **MARCH 97**

CURRENT MONTH:	2/97	(A)	(B)	(C)
COMMODITY (Pipeline)	THERMS	INV. AMOUNT	COST PER THERM	
1 Commodity Pipeline - Scheduled FTS (Line 1 Page 10)	7,196,310	36,259.22	0.00504	
2 Commodity Pipeline - Scheduled ITS				
3 No Notice Commodity Adjustment				
4 Commodity True-up (Line 2+3 Page 10)	(91,380)	4,006.44		
5 Commodity Adjustments				
6 Commodity Adjustments				
7				
8 TOTAL COMMODITY (Pipeline)	7,104,930	40,265.66	0.00567	
		Sched A-1 Ln 15	Sched A-1 Ln 1	Sched A-1 Ln 28

SWING SERVICE				
9 Swing Service Scheduled				
10 Alert Day Volumes - FGT				
11 Operational Flow Order Volumes - FGT				
12 Less Alert Day Volumes Direct Billed to Others				
13 Operating Account Balancing				
14 Other - Net market delivery imbalance				
15				
16 TOTAL SWING SERVICE	0	0.00	0.00	
		Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30

COMMODITY OTHER				
17 Commodity Other - Scheduled FTS (Line 4 Page 10) , (Line 46 Page 10)	7,104,930	2,350,262.34	0.33079	
18 Commodity Other - Scheduled ITS				
19 Imbalance Cashout - FGT		0.00		
20 Imbalance Cashout - Other Shippers (Line 22 Page 11)		11,238.22		
21 Imbalance Cashout - Transporting Cust. (Line 13 Page 11)		0.00		
22 True-up - Other Shippers (Line 31 Page 10)		(56,614.74)		
23 Less: Off-System Sales Includes Margin Sharing and Company (Lines 35+36+37 Page 11)	(1,230,653)	(350,423.04)		
24 TOTAL COMMODITY (Other)	5,874,277	1,954,462.78	0.33272	
		Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31

DEMAND				
25 Demand (Pipeline) Entitlement (Line 9 Page 10 Less Line 26 and 29)	22,145,030	1,169,737.26	0.05282	
26 Less Relinquished to End-Users (Line 25+32 Page 9)	(2,578,200)	(16,710.55)	0.00648	
27 Less Relinquished Off System				
28 Other - Firm winter supply				
29 Demand - No Notice (Line 38 Page 9)	2,716,000	18,713.24	0.00689	
30 Revenue Sharing - FGT				
31 Other - Storage Demand (Line 29 Page 11)		13,243.59		
32 TOTAL DEMAND	22,282,830	1,184,984	0.05318	
		Sched A-1 Line 19+16	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29

OTHER				
33 Other - Monthly purchase from Peoples Gas (Line 15 Page 10)	13,497.40	6,533.55	0.48406	
34 Peak Shaving				
35 Storage withdrawal				
36 Other				
37 Other				
38 Other				
39 Other				
40 TOTAL OTHER	13,497	6,533.55	0.48406	
		Schedule A-1 Line 20	Schedule A-1 Line 6	Schedule A-1 Line 33



COMPANY:		CALCULATION OF TRUE-UP AND INTEREST PROVISION				SCHEDULE A-2			
CITY GAS COMPANY OF FLORIDA						(REVISED 6/08/94)			
FOR THE PERIOD OF:		APRIL 96		Through		MARCH 97		PAGE 4 OF 11	
		CURRENT MONTH: 2/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>TRUE-UP CALCULATION</b>									
1	PURCHASED GAS COST (Sch A-1 Flx down line 4+6)	1,960,997	2,783,153	822,156	29.54%	20,526,015	21,758,764	1,232,749	5.67%
2	TRANSP GAS COST (Sch A-1 Flx down line 1+2+3+5)	1,225,250	1,257,509	32,259	2.57%	10,828,500	10,913,478	84,978	0.78%
3	TOTAL	3,186,247	4,040,662	854,415	21.15%	31,354,515	32,672,242	1,317,727	4.03%
4	FUEL REVENUES (Sch A-1 Flx down line 14) (NET OF REVENUE TAX)	3,003,606	4,056,128	1,052,522	25.95%	29,801,065	34,395,696	4,594,631	13.36%
5	TRUE-UP (COLLECTED) OR REFUNDED	(12,755)	(12,755)	-	0.00%	(140,305)	(140,305)	-	0.00%
6	FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,990,851	4,043,373	1,052,522	26.03%	29,660,760	34,255,391	4,594,631	13.41%
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(195,396)	2,711	198,107	7307.52%	(1,693,755)	1,583,149	3,276,904	206.99%
8	INTEREST PROVISION-THIS PERIOD (21)	(12,980)	1,487	14,467	972.90%	(39,741)	(9,598)	30,143	-314.06%
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST	(2,774,065)	320,408	3,094,473	965.79%	(1,376,495)	(1,376,495)	-	0.00%
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	12,755	12,755	-	0.00%	140,305	140,305	-	0.00%
10a	Refund (if applicable)	-	-	-	---	-	-	-	---
10b	Refund of interim rate increase	-	-	-	---	-	-	-	---
11	TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(2,969,686)	337,361	3,307,047	980.27%	(2,969,686)	337,361	3,307,047	980.27%
<b>INTEREST PROVISION</b>									
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(2,774,065)	320,408	3,094,473	965.79%	* If line 5 is a refund add to line 4 If line 5 is a collection ( ) subtract from line 4			
13	ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	(2,956,706)	335,874	3,292,580	980.30%				
14	TOTAL (12+13)	(5,730,771)	656,282	6,387,053	973.22%				
15	AVERAGE (50% OF 14)	(2,865,386)	328,141	3,193,527	973.22%				
16	INTEREST RATE - FIRST DAY OF MONTH	0.05450	0.05450	-	0.00%				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05430	0.05430	-	0.00%				
18	TOTAL (16+17)	0.10880	0.10880	-	0.00%				
19	AVERAGE (50% OF 18)	0.05440	0.05440	-	0.00%				
20	MONTHLY AVERAGE (19/12 Months)	0.00453	0.00453	0.00000	0.07%				
21	INTEREST PROVISION (15x20)	(12,980)	1,487	14,467	972.90%				

COMPANY: CITY GAS COMPANY OF FLORIDA

TRANSPORTATION PURCHASES  
SYSTEM SUPPLY AND END USE

SCHEDULE A-3  
(REVISED 8/19/93)  
PAGE 5 OF 11

ACTUAL FOR THE PERIOD OF:  
PRESENT MONTH: February '97

APRIL 96

Through

MARCH 97

DATE	(A) PURCHASED FROM	(B) PURCHASED FOR	(C) SCH TYPE	(D) SYSTEM SUPPLY	(E) END USE	(F) TOTAL PURCHASED	COMMODITY COST		(I) DEMAND COST	(J) OTHER CHARGES ACA/GR/FUEL	(K) TOTAL CENTS PER THERM
							(G) THIRD PARTY	(H) PIPELINE			
1/97	FGT		FTS-1					18,402	1,171,740	40,266	---
TOTAL				7,630,789	-	7,630,789	2,350,262	18,402	1,171,740	40,266	46.92

**TRANSPORTATION SYSTEM SUPPLY**

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

**FOR THE PERIOD OF:                  2/01/97                  Through                  2/28/97**

**MONTH: 2/97**

(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	WELLHEAD PRICE \$/MMBtu	CITYGATE PRICE (GxE)/F
1 Amoco	CS-11-25309	4,122	4,000	4,122	4,000	1.8900	1.9476
2 Enron	CS 7	2,089	2,027	58,492	56,756	2.8500	2.9372
3 ESI	Mops	5,355	5,196	149,940	145,488	3.0195	3.1119
4 Highland	CS-8-25412	2,914	2,827	5,828	5,654	1.7800	1.8348
5 LG&E	JB	3,898	3,782	109,144	105,896	3.0140	3.1064
6 Pan Energy	CS-8-25412	10,000	9,703	280,000	271,684	2.3360	2.4075
7 Pan Energy	CS-8-25412	15,849	15,378	443,772	430,584	2.3460	2.4179
8 Pan Energy	CS-8-25412	9,997	9,700	279,916	271,600	3.1000	3.1949
9 Vastar	Mops	5,354	5,195	149,912	145,460	3.0050	3.0970
10 Unocal	CS-8-25309	2,061	2,000	57,708	56,000	2.8600	2.9472
	<b>TOTAL</b>	61,639	59,808	1,538,834	1,493,122		
				<b>WEIGHTED AVERAGE</b>		2.6936	2.7761

**NOTE:** CITY GATE PRICE SHOULD NOT INCLUDE FGT TRANSPORTATION CHARGES

Company: City Gas Company of Florida		THERM SALES AND CUSTOMER DATA						SCHEDULE A-6 (REVISED 8/19/93) PAGE 7 OF 11	
FOR THE PERIOD OF:		APRIL 96		Through		MARCH 97			
	CURRENT MONTH: 2/97		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
<b>THERM SALES (FIRM)</b>									
1 RESIDENTIAL	2,312,737	2,945,454	632,717	27.36%	18,883,163	19,986,803	1,103,640	5.84%	
2 COMMERCIAL	3,825,271	4,234,331	409,060	10.69%	39,975,337	40,779,319	803,982	2.01%	
3 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%	
4 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%	
	-	-	-	0.00%	-	-	-	0.00%	
	-	-	-	0.00%	-	-	-	0.00%	
5 TOTAL FIRM	6,138,008	7,179,785	1,041,777	16.97%	58,858,500	60,766,122	1,907,622	3.24%	
<b>THERM SALES (INTERRUPTIBLE)</b>									
6 INTERRUPTIBLE	484,759	613,570	128,811	26.57%	5,738,044	6,147,595	409,551	7.14%	
7 LARGE INTERRUPTIBLE	529,535	-	(529,535)	-100.00%	6,890,468	4,901,461	(1,989,007)	-28.87%	
8 TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%	
9 TOTAL INTERRUPTIBLE	1,014,294	613,570	(400,724)	-39.51%	12,628,512	11,049,056	(1,579,456)	-12.51%	
10 TOTAL THERM SALES	7,152,302	7,793,355	641,053	8.96%	71,487,012	71,815,178	328,166	0.46%	
<b>NUMBER OF CUSTOMERS (FIRM)</b>					<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>				
11 RESIDENTIAL	93,535	97,106	3,571	3.82%	92,633	93,404	771	0.83%	
12 COMMERCIAL	4,702	4,903	201	4.27%	4,673	4,721	48	1.03%	
13 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%	
14 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%	
	-	-	-	0.00%	-	-	-	0.00%	
	-	-	-	0.00%	-	-	-	0.00%	
15 TOTAL FIRM	98,237	102,009	3,772	3.84%	97,306	98,125	819	0.84%	
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>					<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>				
16 INTERRUPTIBLE	12	13	1	8.33%	14	14	-	0.00%	
17 LARGE INTERRUPTIBLE	4	-	(4)	-100.00%	4	3	(1)	-25.00%	
18 TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%	
19 TOTAL INTERRUPTIBLE	16	13	(3)	-18.75%	18	17	(1)	-5.56%	
20 TOTAL CUSTOMERS	98,253	102,022	3,769	3.84%	97,324	98,142	818	0.84%	
<b>THERM USE PER CUSTOMER</b>									
21 RESIDENTIAL	25	30	6	22.67%	29	31	2	6.90%	
22 COMMERCIAL	814	864	50	6.16%	1,222	1,234	12	0.98%	
23 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%	
24 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%	
25 INTERRUPTIBLE	40,397	47,198	6,801	16.84%	58,551	62,731	4,180	7.14%	
26 LARGE INTERRUPTIBLE	132,384	-	(132,384)	-100.00%	246,088	233,403	(12,685)	-5.15%	
27 TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%	

**CONVERSION FACTOR CALCULATION**

CITY GAS COMPANY OF FLORIDA  
ACTUAL FOR THE PERIOD OF:

APRIL 96

through

MARCH 97

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

	(A) APR	(B) MAY	(C) JUN	(D) JUL	(E) AUG	(F) SEP	(G) OCT	(H) NOV	(I) DEC	(J) JAN	(K) FEB	(L) MAR
<b>1 AVERAGE BTU CONTENT OF GAS PURCHASED</b>												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	1.0840	1.0810	1.0800	1.0750	1.0770	1.0770	1.0750	1.0740	1.0730	1.0840	1.0840	
<b>2 PRESSURE CORRECTION FACTOR</b>												
a. DELIVERY PRESSURE OF GAS SOLD psia	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344
<b>3 BILLING FACTOR</b>												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.1210	1.1180	1.1170	1.1120	1.1140	1.1140	1.1120	1.1110	1.1100	1.1210	1.1210	0.0000

**CITY GAS COMPANY OF FLORIDA**  
**Gas invoices for the month of 2/97**

						Actual
	FGT FTS - Contract 5034	MCF	THERMS	RATE	AMOUNT	Checked:
1	<b>Commodity costs</b>					
2	Hialeah, Opa Locka, Lake Forest:	FTS 1	1,313,600	0.00629	8,262.54	
3	End-Use / Pennsuco:	FTS 2	1,470,040	0.00391	5,747.86	
4						
5	Cutler Ridge, So. Mia,					
6	West Miami, SW Div:	FTS 1	807,322	0.00629	5,078.06	
7		FTS 2	903,468	0.00391	3,532.56	
8						
9	<b>Total Miami:</b>	<b>0</b>	<b>4,494,430</b>		<b>22,621.02</b>	( )
10						
11	<b>Port St. Lucie</b>	FTS 1	22,849	<b>0.00629</b>	<b>143.72</b>	
12		FTS 2	25,571	<b>0.00391</b>	<b>99.98</b>	
13						
14	Cocoa, Eau Gallie, Indian River:	FTS 1	766,720	0.00629	4,822.67	
15		FTS 2	858,030	0.00391	3,354.90	
16	End-Use / Merritt Square:	FTS 1	0	0.00629	0.00	
17	Titusville:	FTS 1	134,982	0.00629	849.04	
18		FTS 2	151,058	0.00391	590.64	
19	Melbourne:	FTS 1	73,116	0.00629	459.90	
20		FTS 2	81,824	0.00391	319.93	
21	<b>Total Brevard:</b>	<b>0</b>	<b>2,065,730</b>		<b>10,397.08</b>	( )
22	Off-system		587,730	0.00510	2,997.42	
23	<b>Total Firm:</b>	<b>0</b>	<b>7,196,310</b>		<b>36,259.22</b>	( )
<b>MEMO: FGT Fixed charges paid on 10th of month</b>						
24	FTS-1 Demand - System supply	Miami	9,516,360	0.04344	413,390.68	( )
25	" Capacity release		(2,018,200)	---	(14,190.55)	( )
26	" System supply	Treasure Coast	281,680	0.04344	12,236.18	( )
27	" System supply	Brevard	5,543,720	0.04344	240,819.20	( )
28	" " "	Merritt Sq.	0	0.04344	0.00	( )
29	<b>Total FTS-1 demand</b>		<b>13,323,560</b>		<b>652,255.51</b>	
30						
31	FTS-2 Demand - System supply	Miami	6,783,000	0.07573	513,676.59	( )
32	FTS-2 Demand - Capacity release		(560,000)	---	(2,520.00)	
33			0	---	0.00	
34	<b>Total FTS-2 demand</b>		<b>6,223,000</b>		<b>511,156.59</b>	
35						
36	No Notice Demand-System supply	Miami	1,372,000	0.00689	9,453.08	( )
37	" " "	Brevard	1,344,000	0.00689	9,260.16	( )
38			<b>2,716,000</b>		<b>18,713.24</b>	
39	Western Div. / IT Revenue Sharing Cr.				<b>0.00</b>	( )
40	<b>Total fixed charges</b>		<b>22,262,560</b>		<b>1,182,125.34</b>	
<b>OTHER SUPPLIERS:</b>						
			<b>THERMS</b>		<b>AMOUNT</b>	
41	Amoco		41,224		7,791.34	( )
42	Citrus/Enron		997,157		284,189.75	( )
43	ESI		1,494,978		451,408.61	( )
44	Highland		91,662		16,315.84	( )
45	LG&E		1,091,436		328,958.81	( )
46	Pan Energy		1,677,508		435,145.58	( )
47	Vastar		1,859,740		661,406.39	
48	Unocal		577,084		165,046.02	
49						
50	<b>Total costs:</b>		<b>7,630,789</b>		<b>2,350,262.34</b>	( )

**CITY GAS COMPANY OF FLORIDA**  
Gas Invoices for the month of 2/97

FGT -	Gross therms billed	Net therms received	Amount		Net Activity	Invoice Reference	Invoice due	Invoice paid
			Payments	Accruals				
1	FTS-1 Commod. (Mia,Brv,TC) 2/97		7,196,310.0		36,259.22	36,259.22		
2	Reverse FTS-1 Commod accr 1/97		(7,914,460.0)		(39,834.45)	(39,834.45)		
3	FTS-1 Commodity 1/97		7,823,080.0	43,840.89		43,840.89	B1-B4	
4	TOTAL FGT COMMODITY		7,104,930.0			40,265.66		
5								
6	FTS-1 Demand (Mia,Brv,TC) 2/97	22,262,560.0			1,182,125.34	1,182,125.34		
7	Reverse FTS-1 Demand accr 1/97	(22,118,190.0)			(1,301,924.59)	(1,301,924.59)		
8	FTS-1 Demand 1/97	22,138,460.0		1,291,539.20		1,291,539.20	B5-B8	
9	TOTAL FGT DEMAND	22,282,830.0				1,171,739.95		
10								
11	FGT Net Imbalance:							
12								
13								
14								
15	Peoples Gas - 1/97		13,497.4	6,533.55		6,533.55	B9-B10	
16								
17	Reverse Accrual Amoco - 1/97	(1,036,948.0)			(411,668.36)	(411,668.36)		
18	Amoco - 1/97	1,036,950.0		411,669.15		411,669.15	B11	
19	Reverse Accrual Citrus/Enron - 1/97	(240,449.0)			(73,102.27)	(73,102.27)		
20	Citrus/Enron - 1/97	240,450.0		73,102.25		73,102.25	B12	
21	Reverse Accrual ESI - 1/97	(1,660,049.0)			(668,999.75)	(668,999.75)		
22	ESI - 1/97	1,660,050.0		664,020.00		664,020.00	B13	
23	Reverse Accrual LG&E - 1/97	(1,208,379.0)			(482,626.57)	(482,626.57)		
24	LG&E - 1/97	1,208,380.0		482,626.97		482,626.97	B14	
25	Reverse Accrual PanEnergy - 1/97	(2,276,245.0)			(877,642.58)	(877,642.58)		
26	PanEnergy - 1/97	2,276,260.0		847,342.11		847,342.11	B15,B16	
27	Reverse Accrual Vastar - 1/97	(1,659,740.0)			(661,406.39)	(661,406.39)		
28	Vastar - 1/97	1,606,200.0		640,070.70		640,070.70	B17	
29	Reverse Accrual ETG - 1/97	(50,000.0)			(21,500.00)	(21,500.00)		
30	ETG - 1/97	50,000.0		21,500.00		21,500.00	B18	
31	Total True-up - Other Suppliers (Excluding Peoples Gas)					(56,614.74)		
32								
33								
34								
35								
36								
37	<b>CURRENT MTH ACCRUALS:</b>							
38	Amoco - 2/97	41,224.0			7,791.34	7,791.34		
39	Citrus/Enron - 2/97	997,157.0			284,189.75	284,189.75		
40	ESI - 2/97	1,494,978.0			451,408.61	451,408.61		
41	Highland - 2/97	91,862.0			16,315.84	16,315.84		
42	LG&E - 2/97	1,091,436.0			328,958.81	328,958.81		
43	Pan Energy - 2/97	1,677,508.0			435,145.58	435,145.58		
44	Vastar - 2/97	1,659,740.0			661,406.39	661,406.39		
45	Unocal - 2/97	577,084.0			165,046.02	165,046.02		
46	Total Current Month Accruals - Other Suppliers					2,350,262.34		
47								
48	<b>Total purchases &amp; accruals 2/97 -</b>		<b>7,118,427.4</b>	<b>4,482,244.82</b>	<b>(970,058.06)</b>	<b>3,512,186.76</b>		

**CITY GAS COMPANY OF FLORIDA  
SUMMARY OF GAS SUPPLIERS - 2/97**

	FGT -	Gross therms billed	Net therms received	Amount		Net Activity	Invoice Reference	Invoice due	Invoice paid
				This month					
				Payments	Accruals				
	<b>OVERTENDERS / TRANSP. CUSTOMERS</b>								
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13	Total overtenders 1/97 -	0.00		0.00	0.00	0.00			
	<b>BOOK-OUT TRANSACTIONS</b>								
16									
17									
18									
19									
20									
21									
22	Total book-outs 1/97 -	0.0		11,238.22	0.00	11,238.22			
	<b>STORAGE TRANSACTIONS</b>								
26									
27									
28									
29	Total storage costs 1/97 -	0.0		13,243.59	0.00	13,243.59			
30									
31			7,118,427.4	4,506,726.63	(970,058.06)	3,536,668.57			
32				(a)	(b)				
33									
34	Total Gas Cost - 2/97 (a + b):			3,536,668.57					
35	Less: Non-PGA Off System Sales		(1,215,830.0)	(305,134.52)					
36	50% margin sharing			(39,085.68)					
37	Company Use		(14,823.0)	(6,202.84)					
38									
39	Total PGA Gas Cost - 2/97 (Ln 34+35+36+37):		5,887,774.4	3,186,245.53					



COMPANY:  
CITY GAS COMPANY OF FLORIDA

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

SCHEDULE A-1  
(REVISED 6/08/94)

APRIL 96 Through MARCH 97

PAGE 1 OF 11

	CURRENT MONTH: 3/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
<b>COST OF GAS PURCHASED</b>								
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment (Line 8 A-1 support detail)	✓ 72,922	56,349	16,573	29.41	604,935	619,359	(14,424)	(2.33)
2 NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	✓ 20,718	20,869	(151)	(0.72)	160,049	162,507	(2,458)	(1.51)
3 SWING SERVICE (Line 16 A-1 support detail)	-	-	-	-	-	-	-	-
4 COMMODITY (Other) (Line 24 A-1 support detail)	✓ 1,084,051	2,456,301	(1,372,250)	(55.87)	21,551,587	23,711,934	(2,160,347)	(9.11)
5 DEMAND (Line 32-29 A-1 support detail)	✓ 1,293,431	1,303,393	(9,962)	(0.76)	11,438,000	11,486,514	(48,514)	(0.42)
6 OTHER (Line 40 A-1 support detail)	✓ 5,891	5,064	827	16.33	76,955	68,961	7,994	11.59
<b>LESS END-USE CONTRACT</b>								
7 COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
8 DEMAND	-	-	-	-	-	-	-	-
9	-	-	-	-	-	-	-	-
10 Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-
11 TOTAL COS (1+2+3+4+5+6+10)-(7+8+9)	✓ 2,477,013	3,841,976	(1,364,963)	(35.53)	33,831,526	36,049,275	(2,217,749)	(6.15)
12 NET UNBILLED	-	-	-	-	-	-	-	-
13 COMPANY USE	(5,242)	(5,697)	455	(7.99)	(6,304)	(12,579)	6,275	(49.89)
14 TOTAL THERM SALES	2,535,485	3,836,279	(1,300,794)	(33.91)	32,336,550	34,401,669	(2,065,119)	(6.00)
<b>THERMS PURCHASED</b>								
15 COMMODITY (Pipeline) Billing Determinants Only (Line 8 A-1 support detail)	✓ 11,941,450	7,086,847	4,854,603	68.50	86,821,869	81,356,630	5,465,239	6.72
16 NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	✓ 3,007,000	3,007,000	-	-	23,124,500	23,124,500	-	-
17 SWING SERVICE Commodity	-	-	-	-	-	-	-	-
18 COMMODITY (Other) Commodity (Line 24 A-1 support detail)	✓ 6,323,663	7,086,847	(763,184)	(10.77)	77,888,993	79,765,296	(1,876,303)	(2.35)
19 DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	✓ 21,785,770	24,495,270	(2,709,500)	(11.06)	178,724,380	192,731,856	(14,007,476)	(7.27)
20 OTHER Commodity (Line 40 A-1 support detail)	✓ 11,689	14,976	(3,287)	(21.95)	127,811	120,734	7,077	5.86
<b>LESS END-USE CONTRACT</b>								
21 COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
22 DEMAND	-	-	-	-	-	-	-	-
23	-	-	-	-	-	-	-	-
24 TOTAL PURCHASES (17+18+20)-(21+23)	6,335,352	7,101,823	(766,471)	(10.79)	78,016,804	79,886,030	(1,869,226)	(2.34)
25 NET UNBILLED	-	-	-	-	-	-	-	-
26 COMPANY USE	(12,527)	(15,000)	2,473	(16.49)	(114,156)	(126,764)	12,608	(9.95)
27 TOTAL THERM SALES (24-26 Estimated only)	6,043,341	7,086,823	(1,043,482)	(14.72)	94,851,123	92,111,483	2,739,640	2.97
<b>CENTS PER THERM</b>								
28 COMMODITY (Pipeline) (1/15)	✓ 0.00611	0.00795	(0.00184)	(23.14)	0.00697	0.00761	(0.00064)	(8.41)
29 NO NOTICE SERVICE (2/16)	0.00689	0.00694	(0.00005)	(0.72)	0.00692	0.00703	(0.00011)	(1.56)
30 SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31 COMMODITY (Other) (4/18)	✓ 0.17143	0.34660	(0.17517)	(50.54)	0.27670	0.29727	(0.02057)	(6.92)
32 DEMAND (5/19)	0.05937	0.05321	0.00616	11.58	0.06400	0.05960	0.00440	7.38
33 OTHER (6/20)	0.50398	0.33814	0.16584	49.04	0.60210	0.57118	0.03092	5.41
<b>LESS END-USE CONTRACT</b>								
34 COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35 DEMAND (8/22)	-	-	-	-	-	-	-	-
36 (9/23)	-	-	-	-	-	-	-	-
37 TOTAL COST (11/24)	0.39098	0.54098	(0.15000)	(27.73)	0.43364	0.45126	(0.01762)	(3.90)
38 NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39 COMPANY USE (13/26)	0.41846	0.37980	0.03866	10.18	0.05522	0.09923	(0.04401)	(44.35)
40 TOTAL THERM SALES (11/27)	0.40987	0.54213	(0.13226)	(24.40)	0.35668	0.39137	(0.03469)	(8.86)
41 TRUE-UP (E-2)	0.00180	0.00180	-	-	0.00180	0.00180	-	-
42 TOTAL COST OF GAS (40+41)	0.41167	0.54393	(0.13226)	(24.32)	0.35848	0.39317	(0.03469)	(8.82)
43 REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.41322	0.54598	(0.13276)	(24.32)	0.35983	0.39465	(0.03482)	(8.82)
45 PGA FACTOR ROUNDED TO NEAREST .001	0.413	0.546	(0.133)	(24.32)	0.360	0.395	(0.035)	(8.86)

COMPANY:		COMPARISON OF ACTUAL VERSUS FLEX-DOWN ESTIMATE				SCHEDULE A-1/R			
CITY GAS COMPANY OF FLORIDA		OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR				(REVISED 6/08/94)			
ESTIMATED FOR THE PERIOD OF:		APRIL 96		Through		MARCH 97		(Flex Down) PAGE 2 OF 11	
		CURRENT MONTH: 3/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
COST OF GAS PURCHASED		ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment (Line 8 A-1 support detail)	72,922	57,883	15,239	26.42	604,935	637,292	(32,357)	(5.08)
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	20,718	20,859	(141)	(0.68)	160,049	162,487	(2,438)	(1.50)
3	SWING SERVICE (Line 16 A-1 support detail)	-	-	-	-	-	-	-	-
4	COMMODITY (Other) (Line 24 A-1 support detail)	1,084,051	4,736,841	(3,652,790)	(77.11)	21,551,587	26,442,715	(4,891,128)	(18.50)
5	DEMAND (Line 32-29 A-1 support detail)	1,293,431	1,299,913	(6,482)	(0.50)	11,438,000	11,479,567	(41,567)	(0.36)
6	OTHER (Line 40 A-1 support detail)	5,891	5,064	827	16.33	76,955	70,539	6,416	9.10
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
8	DEMAND	-	-	-	-	-	-	-	-
9		-	-	-	-	-	-	-	-
10	Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-
11	TOTAL COS (1+2+3+4+5+6+10)-(7+8+9)	2,477,013	6,120,360	(3,643,347)	(59.53)	33,831,526	38,792,600	(4,961,074)	(12.79)
12	NET UNBILLED	(5,242)	(11,538)	6,296	(54.57)	(6,304)	(19,777)	13,473	(68.12)
13	COMPANY USE	2,535,485	6,134,693	(3,599,208)	(58.67)	32,336,550	40,530,389	(8,193,839)	(20.22)
14	TOTAL THERM SALES								
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline) Billing Determinants Only (Line 8 A-1 support detail)	11,941,450	7,957,030	3,984,420	50.07	86,821,869	84,706,196	2,115,673	2.50
16	NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	3,007,000	3,007,000	-	-	23,124,500	23,124,500	-	-
17	SWING SERVICE Commodity	-	-	-	-	-	-	-	-
18	COMMODITY (Other) Commodity (Line 24 A-1 support detail)	6,323,663	7,957,030	(1,633,367)	(20.53)	77,888,993	83,114,862	(5,225,869)	(6.29)
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	21,785,770	24,753,090	(2,967,320)	(11.99)	178,724,380	193,247,496	(14,523,116)	(7.52)
20	OTHER Commodity (Line 40 A-1 support detail)	11,689	14,976	(3,287)	(21.95)	127,811	124,550	3,261	2.62
<b>LESS END-USE CONTRACT</b>									
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
22	DEMAND	-	-	-	-	-	-	-	-
23		-	-	-	-	-	-	-	-
24	TOTAL PURCHASES (17+18+20)-(21+23)	6,335,352	7,972,006	(1,636,654)	(20.53)	78,016,804	83,239,412	(5,222,608)	(6.27)
25	NET UNBILLED	(12,527)	(15,000)	2,473	-	(114,156)	(126,764)	12,608	(9.95)
26	COMPANY USE	6,043,341	7,957,006	(1,913,665)	(24.05)	94,851,123	95,464,865	(613,742)	(0.64)
27	TOTAL THERM SALES (24-26 Estimated only)								
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline) (1/15)	0.00611	0.00725	(0.00114)	(15.72)	0.00697	0.00752	(0.00055)	(7.31)
29	NO NOTICE SERVICE (2/16)	0.00689	0.00694	(0.00005)	(0.72)	0.00692	0.00703	(0.00011)	(1.56)
30	SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31	COMMODITY (Other) (4/18)	0.17143	0.59530	(0.42387)	(71.20)	0.27670	0.31815	(0.04145)	(13.03)
32	DEMAND (5/19)	0.05937	0.05252	0.00685	13.04	0.06400	0.05940	0.00460	7.74
33	OTHER (6/20)	0.50398	0.33814	0.16584	49.04	0.60210	0.56635	0.03575	6.31
<b>LESS END-USE CONTRACT</b>									
34	COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35	DEMAND (8/22)	-	-	-	-	-	-	-	-
36		-	-	-	-	-	-	-	-
37	TOTAL COST (11/24)	0.39098	0.76773	(0.37675)	(49.07)	0.43364	0.46604	(0.03240)	(6.95)
38	NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39	COMPANY USE (13/26)	0.41846	0.76920	(0.35074)	(45.60)	0.05522	0.15601	(0.10079)	(64.60)
40	TOTAL THERM SALES (11/27)	0.40987	0.76918	(0.35931)	(46.71)	0.35668	0.40635	(0.04967)	(12.22)
41	TRUE-UP (E-2)	0.00180	0.00180	-	-	0.00180	0.00180	-	-
42	TOTAL COST OF GAS (40+41)	0.41167	0.77098	(0.35931)	(46.60)	0.35848	0.40815	(0.04967)	(12.17)
43	REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.41322	0.77388	(0.36066)	(46.60)	0.35983	0.40968	(0.04985)	(12.17)
45	PGA FACTOR ROUNDED TO NEAREST .001	0.413	0.774	(0.361)	(46.60)	0.360	0.410	(0.050)	(12.20)

FOR THE PERIOD: APRIL 96 THROUGH MARCH 97

COMMODITY (Pipeline)	CURRENT MONTH: 3/97	(A) THERMS	(B) INV. AMOUNT	(C) COST PER THERM
1 Commodity Pipeline - Scheduled FTS (Line 1 Page 10)		11,865,560	60,082.10	0.00506
2 Commodity Pipeline - Scheduled ITS				
3 No Notice Commodity Adjustment				
4 Commodity True-up (Line 2+3 Page 10)		75,890	12,839.82	
5 Commodity Adjustments				
6 Commodity Adjustments				
7				
8 TOTAL COMMODITY (Pipeline)		11,941,450	72,921.92	0.00611
		Sched A-1 Ln 15	Sched A-1 Ln 1	Sched A-1 Ln 28
<b>SWING SERVICE</b>				
9 Swing Service Scheduled				
10 Alert Day Volumes - FGT				
11 Operational Flow Order Volumes - FGT				
12 Less Alert Day Volumes Direct Billed to Others				
13 Operating Account Balancing				
14 Other - Net market delivery imbalance				
15				
16 TOTAL SWING SERVICE		0	0.00	0.00
		Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30
<b>COMMODITY OTHER</b>				
17 Commodity Other - Scheduled FTS (Line 4 Page 10) , (Line 48 Page 10)		11,941,450	2,305,220.41	0.19304
18 Commodity Other - Scheduled ITS				
19 Imbalance Cashout - FGT			0.00	
20 Imbalance Cashout - Other Shippers (Line 24 Page 11)			0.00	
21 Imbalance Cashout - Transporting Cust. (Line 15 Page 11)			5,137.96	
22 True-up - Other Shippers (Line 34 Page 10)			(96,716.67)	
23 Less: OSS, Margin Sharing, Company Use, and Refund (Lines 35+36+37+40 Page 11)		(5,617,787)	(1,129,590.81)	
24 TOTAL COMMODITY (Other)		6,323,663	1,084,050.89	0.17143
		Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31
<b>DEMAND</b>				
25 Demand (Pipeline) Entitlement (Line 9 Page 10 Less Line 26 and 29)		24,583,270	1,298,205.55	0.05285
26 Less Relinquished to End-Users (Line 25+32 Page 9)		(2,777,500)	(18,018.75)	0.00649
27 Less Relinquished Off System				
28 Other - Firm winter supply				
29 Demand - No Notice (Line 38 Page 9)		3,007,000	20,718.23	0.00689
30 Revenue Sharing - FGT				
31 Other - Storage Demand (Line 31 Page 11)			13,243.59	
32 TOTAL DEMAND		24,792,770	1,314,149	0.05301
		Sched A-1 Line 19+16	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29
<b>OTHER</b>				
33 Other - Monthly purchase from Peoples Gas (Line 15 Page 10)		11,689.10	5,891.07	0.50398
34 Peak Shaving				
35 Storage withdrawal				
36 Other				
37 Other				
38 Other				
39 Other				
40 TOTAL OTHER		11,689	5,891.07	0.50398
		Schedule A-1 Line 20	Schedule A-1 Line 6	Schedule A-1 Line 33

COMPANY:		CALCULATION OF TRUE-UP AND INTEREST PROVISION				SCHEDULE A-2			
CITY GAS COMPANY OF FLORIDA		APRIL 96		Through		MARCH 97		(REVISED 6/08/94)	
FOR THE PERIOD OF:								PAGE 4 OF 11	
	CURRENT MONTH: 3/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
<b>TRUE-UP CALCULATION</b>									
1	PURCHASED GAS COST (Sch A-1 Flx down line 4+6)	1,089,942	4,741,905	3,651,963	77.01%	21,615,957	26,500,669	4,884,712	18.43%
2	TRANSP GAS COST (Sch A-1 Flx down line 1+2+3+5)	1,387,071	1,378,455	(8,616)	-0.63%	12,215,571	12,291,933	76,362	0.62%
3	TOTAL	2,477,013	6,120,360	3,643,347	59.53%	33,831,528	38,792,602	4,961,074	12.79%
4	FUEL REVENUES (Sch A-1 Flx down line 14) (NET OF REVENUE TAX)	2,535,485	6,134,693	3,599,208	58.67%	32,336,550	40,530,389	8,193,839	20.22%
5	TRUE-UP (COLLECTED) OR REFUNDED	(12,772)	(12,772)	-	0.00%	(153,077)	(153,077)	-	0.00%
6	FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,522,713	6,121,921	3,599,208	58.79%	32,183,473	40,377,312	8,193,839	20.29%
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	45,700	1,561	(44,139)	-2827.61%	(1,648,055)	1,584,710	3,232,765	204.00%
8	INTEREST PROVISION-THIS PERIOD (21)	(13,673)	1,603	15,276	952.96%	(53,414)	(7,995)	45,419	-568.09%
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST	(2,969,686)	337,361	3,307,047	980.27%	(1,376,495)	(1,376,495)	-	0.00%
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	12,772	12,772	-	0.00%	153,077	153,077	-	0.00%
10a	Refund (if applicable)	-	-	-	---	-	-	-	---
10b	Refund of interim rate increase	-	-	-	---	-	-	-	---
11	TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(2,924,887)	353,297	3,278,184	927.88%	(2,924,887)	353,297	3,278,184	927.88%
<b>INTEREST PROVISION</b>									
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(2,969,686)	337,361	3,307,047	980.27%				
13	ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	(2,911,214)	351,694	3,262,908	927.77%				
14	TOTAL (12+13)	(5,880,900)	689,055	6,569,955	953.47%				
15	AVERAGE (50% OF 14)	(2,940,450)	344,528	3,284,978	953.47%				
16	INTEREST RATE - FIRST DAY OF MONTH	0.05430	0.05430	-	0.00%				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05740	0.05740	-	0.00%				
18	TOTAL (16+17)	0.11170	0.11170	-	0.00%				
19	AVERAGE (50% OF 18)	0.05585	0.05585	-	0.00%				
20	MONTHLY AVERAGE (19/12 Months)	0.00465	0.00465	0.00000	0.09%				
21	INTEREST PROVISION (15x20)	(13,673)	1,603	15,276	952.96%				

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

COMPANY: CITY GAS COMPANY OF FLORIDA

TRANSPORTATION PURCHASES  
SYSTEM SUPPLY AND END USE

SCHEDULE A-3  
(REVISED 8/19/93)  
PAGE 5 OF 11

ACTUAL FOR THE PERIOD OF:  
PRESENT MONTH: March '97

APRIL 96 Through

MARCH 97

DATE	(A) PURCHASED FROM	(B) PURCHASED FOR	(C) SCH TYPE	(D) SYSTEM SUPPLY	(E) END USE	(F) TOTAL PURCHASED	COMMODITY COST		(I) DEMAND COST	(J) OTHER CHARGES ACA/GR/FUEL	(K) TOTAL CENTS PER THERM
							(G) THIRD PARTY	(H) PIPELINE			
3/97	FGT		FTS-1					30,928	1,300,905	72,922	---
TOTAL				12,202,965	-	12,202,965	2,305,220	30,928	1,300,905	72,922	30.40



Company: City Gas Company of Florida		THERM SALES AND CUSTOMER DATA				SCHEDULE A-5 (REVISED 8/19/93) PAGE 7 OF 11			
FOR THE PERIOD OF:		APRIL 96		Through		MARCH 97			
		CURRENT MONTH: 3/87		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>THERM SALES (FIRM)</b>									
1 RESIDENTIAL	1,682,804	2,483,404	800,600	47.58%	20,565,967	22,470,207	1,904,240	9.26%	
2 COMMERCIAL	3,483,504	4,016,109	532,605	15.29%	43,458,841	44,795,428	1,336,587	3.08%	
3 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%	
4 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%	
5 TOTAL FIRM	5,166,308	6,499,513	1,333,205	25.81%	64,024,808	67,265,635	3,240,827	5.06%	
<b>THERM SALES (INTERRUPTIBLE)</b>									
6 INTERRUPTIBLE	357,979	587,310	229,331	64.06%	6,096,023	6,734,905	638,882	10.48%	
7 LARGE INTERRUPTIBLE	519,054	-	(519,054)	-100.00%	7,409,522	4,901,461	(2,508,061)	-33.85%	
8 TRANSPORTATION	2,417,247	-	(2,417,247)	-100.00%	22,245,405	13,563,383	(8,682,022)	-39.03%	
9 TOTAL INTERRUPTIBLE	3,294,280	587,310	(2,706,970)	-82.17%	35,750,950	25,199,749	(10,551,201)	-29.51%	
10 TOTAL THERM SALES	8,460,588	7,086,823	(1,373,765)	-16.24%	99,775,758	92,465,384	(7,310,374)	-7.33%	
<b>NUMBER OF CUSTOMERS (FIRM)</b>					<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>				
11 RESIDENTIAL	93,303	97,548	4,245	4.55%	92,689	93,749	1,060	1.14%	
12 COMMERCIAL	4,707	4,941	234	4.97%	4,676	4,739	63	1.35%	
13 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%	
14 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%	
15 TOTAL FIRM	98,010	102,489	4,479	4.57%	97,365	98,488	1,123	1.15%	
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>					<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>				
16 INTERRUPTIBLE	12	13	1	8.33%	14	14	-	0.00%	
17 LARGE INTERRUPTIBLE	4	-	(4)	-100.00%	4	2	(2)	-50.00%	
18 TRANSPORTATION	51	-	(51)	-100.00%	44	28	(16)	-36.36%	
19 TOTAL INTERRUPTIBLE	67	13	(54)	-80.60%	62	44	(18)	-29.03%	
20 TOTAL CUSTOMERS	98,077	102,502	4,425	4.51%	97,427	98,532	1,105	1.13%	
<b>THERM USE PER CUSTOMER</b>									
21 RESIDENTIAL	18	25	7	41.15%	18	20	2	11.11%	
22 COMMERCIAL	740	813	73	9.83%	775	788	13	1.68%	
23 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%	
24 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%	
25 INTERRUPTIBLE	29,832	45,178	15,346	51.44%	36,286	40,089	3,803	10.48%	
26 LARGE INTERRUPTIBLE	129,764	-	(129,764)	-100.00%	154,365	204,228	49,863	32.30%	
27 TRANSPORTATION	47,397	-	(47,397)	-100.00%	42,131	40,367	(1,764)	-4.19%	

**CONVERSION FACTOR CALCULATION**

CITY GAS COMPANY OF FLORIDA  
ACTUAL FOR THE PERIOD OF:

APRIL 96

through

MARCH 97

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

	(A) APR	(B) MAY	(C) JUN	(D) JUL	(E) AUG	(F) SEP	(G) OCT	(H) NOV	(I) DEC	(J) JAN	(K) FEB	(L) MAR
<b>1 AVERAGE BTU CONTENT OF GAS PURCHASED</b>												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	1.0480	1.0451	1.0441	1.0392	1.0412	1.0412	1.0392	1.0383	1.0373	1.0480	1.0538	1.0499
<b>2 PRESSURE CORRECTION FACTOR</b>												
a. DELIVERY PRESSURE OF GAS SOLD psia	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344
<b>3 BILLING FACTOR</b>												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.0840	1.0810	1.0800	1.0750	1.0770	1.0770	1.0750	1.0740	1.0730	1.0840	1.0900	1.0860



**CITY GAS COMPANY OF FLORIDA**  
**Gas invoices for the month of 3/97**

						Actual
	<b>FGT FTS - Contract 5034</b>	<b>MCF</b>	<b>THERMS</b>	<b>RATE</b>	<b>AMOUNT</b>	<b>Checked:</b>
1	<b>Commodity costs</b>					
2	Hialeah, Opa Locka, Lake Forest:	FTS 1	1,285,135	0.00629	8,083.50	
3	End-Use / Pennsuco:	FTS 2	1,438,185	0.00391	5,623.30	
4						
5	Cutler Ridge, So. Mia,					
6	West Miami, SW Div:	FTS 1	775,233	0.00629	4,876.22	
7		FTS 2	867,557	0.00391	3,392.15	
8						
9	<b>Total Miami:</b>	<b>0</b>	<b>4,366,110</b>		<b>21,975.17</b>	<b>( )</b>
10						
11	<b>Port St. Lucie</b>					
12		FTS 1	25,303	<b>0.00629</b>	<b>159.16</b>	
13		FTS 2	28,317	<b>0.00391</b>	<b>110.72</b>	
14	Cocoa, Eau Gallie, Indian River:	FTS 1	771,052	0.00629	4,849.92	
15		FTS 2	862,878	0.00391	3,373.85	
16	End-Use / Merritt Square:	FTS 1	0	0.00629	0.00	
17	Titusville:	FTS 1	88,576	0.00629	557.14	
18		FTS 2	99,124	0.00391	387.57	
19	Melbourne:	FTS 1	104,781	0.00629	659.07	
20		FTS 2	117,259	0.00391	458.48	
21	<b>Total Brevard:</b>	<b>0</b>	<b>2,043,670</b>		<b>10,286.03</b>	<b>( )</b>
22	Off-system		5,402,160	0.00510	27,551.02	
23	<b>Total Firm:</b>	<b>0</b>	<b>11,865,560</b>		<b>60,082.10</b>	<b>( )</b>
<b>MEMO: FGT Fixed charges paid on 10th of month</b>						
24	FTS-1 Demand - System supply	Miami	10,535,970	0.04344	457,682.54	<b>( )</b>
25	" Capacity release		(2,777,500)	---	(18,018.75)	<b>( )</b>
26	" System supply	Treasure Coast	311,860	0.04344	13,547.20	<b>( )</b>
27	" System supply	Brevard	6,137,690	0.04344	266,621.25	<b>( )</b>
28	" " "	Merritt Sq.	0	0.04344	0.00	<b>( )</b>
29	<b>Total FTS-1 demand</b>		<b>14,208,020</b>		<b>719,832.24</b>	
30						
31	FTS-2 Demand - System supply	Miami	7,509,750	0.07573	568,713.37	<b>( )</b>
32	FTS-2 Demand - Capacity release		0	---	0.00	
33			0	---	0.00	
34	<b>Total FTS-2 demand</b>		<b>7,509,750</b>		<b>568,713.37</b>	
35						
36	No Notice Demand-System supply	Miami	1,519,000	0.00689	10,465.91	<b>( )</b>
37	" " "	Brevard	1,488,000	0.00689	10,252.32	<b>( )</b>
38			<b>3,007,000</b>		<b>20,718.23</b>	
39	Western Div. / IT Revenue Sharing Cr.				<b>0.00</b>	<b>( )</b>
40	<b>Total fixed charges</b>		<b>24,724,770</b>		<b>1,309,263.84</b>	
<b>OTHER SUPPLIERS:</b>						
			<b>THERMS</b>		<b>AMOUNT</b>	
41	Amoco - 3/97		2,017,895		379,569.61	<b>( )</b>
42	Citrus/Enron - 3/97		1,604,356		297,027.36	<b>( )</b>
43	ESI - 3/97		1,660,049		307,109.07	<b>( )</b>
44	Exxon - 3/97		638,807		124,567.37	<b>( )</b>
45	LG&E - 3/97		1,208,379		223,550.12	<b>( )</b>
46	NGC - 3/97		1,752,010		317,732.19	<b>( )</b>
47	Pan Energy - 3/97		1,247,284		249,456.80	
48	Pro Energy - 3/97		206,120		39,575.04	
49	Unocal - 3/97		208,325		59,580.95	
50	Vastar - 3/97		1,659,740		307,051.90	
51						
52	<b>Total costs:</b>		<b>12,202,965</b>		<b>2,305,220.41</b>	<b>( )</b>

	FGT -	Gross therms billed	Net therms received	----- Amount -----		Net Activity	Invoice Reference	Invoice due	Invoice paid
				Payments	Accruals				
1	FTS-1 Commod. (Mia.Br.v.TC) 3/97		11,865,560.0		60,082.10	60,082.10			
2	Reverse FTS-1 Commod accr 2/97		(7,196,310.0)		(36,259.22)	(36,259.22)			
3	FTS-1 Commodity 2/97		7,272,200.0	49,099.04		49,099.04	B1-B7		
4	TOTAL FGT COMMODITY		11,941,450.0			72,921.92			
5									
6	FTS-1 Demand (Mia.Br.v.TC) 3/97	24,724,770.0			1,309,263.84	1,309,263.84			
7	Reverse FTS-1 Demand accr 2/97	(22,262,560.0)			(1,182,125.34)	(1,182,125.34)			
8	FTS-1 Demand 2/97	22,330,560.0		1,173,766.53		1,173,766.53	B8-B10		
9	TOTAL FGT DEMAND	24,792,770.0				1,300,905.03			
10									
11	FGT Net Imbalance:								
12									
13									
14									
15	Peoples Gas - 2/97		11,669.1	5,891.07		5,891.07	B11-B112		
16									
17	Reverse Accrual Amoco - 2/97	(41,224.0)			(7,791.34)	(7,791.34)			
18	Amoco -2/97	41,220.0		7,790.58		7,790.58	B13		
19	Reverse Accrual Citrus/Enron - 2/97	(997,157.0)			(284,189.75)	(284,189.75)			
20	Citrus/Enron - 2/97	934,490.0		226,187.78		226,187.78	B14		
21	Reverse Accrual ESI - 2/97	(1,494,978.0)			(451,408.61)	(451,408.61)			
22	ESI - 2/97	1,495,110.0		421,621.02		421,621.02	B15		
23	Reverse Accrual Highland - 2/97	(91,662.0)			(16,315.84)	(16,315.84)			
24	Highland - 2/97	91,660.0		16,248.72		16,248.72	B16		
25	Reverse Accrual LG&E - 2/97	(1,091,436.0)			(328,958.81)	(328,958.81)			
26	LG&E - 2/97	1,091,440.0		307,131.22		307,131.22	B17		
27	Reverse Accrual PanEnergy - 2/97	(1,677,508.0)			(435,145.58)	(435,145.58)			
28	PanEnergy - 2/97	1,677,510.0		400,550.92		400,550.92	B18		
29	Reverse Accrual Vastar - 2/97	(1,659,740.0)			(661,406.39)	(661,406.39)			
30	Vastar - 2/97	1,445,580.0		405,485.19		405,485.19	B19		
31	Reverse Accrual Unocal - 2/97	(577,084.0)			(165,046.02)	(165,046.02)			
32	Unocal - 2/97	560,980.0		160,440.28		160,440.28	B20		
33	NUI Energy Brokers - 8/97	1,291,240.0		308,089.96		308,089.96	B21		
34						(96,716.67)			
35									
36									
37	CURRENT MTH ACCRUALS:								
38	Amoco - 3/97	2,017,895.0			379,569.61	379,569.61			
39	Citrus/Enron - 3/97	1,604,356.0			297,027.36	297,027.36			
40	ESI - 3/97	1,660,049.0			307,109.07	307,109.07			
41	Exxon - 3/97	638,807.0			124,567.37	124,567.37			
42	LG&E - 3/97	1,208,379.0			223,550.12	223,550.12			
43	NGC - 3/97	1,752,010.0			317,732.19	317,732.19			
44	Pan Energy - 3/97	1,247,284.0			249,456.80	249,456.80			
45	Pro Energy - 3/97	208,120.0			39,575.04	39,575.04			
46	Unocal - 3/97	208,325.0			59,580.95	59,580.95			
47	Vastar - 3/97	1,659,740.0			307,051.90	307,051.90			
48						2,305,220.41			
49									
50	<b>Total purchases &amp; accruals 3/97 -</b>		<b>11,963,139.1</b>	<b>3,482,302.31</b>	<b>106,919.46</b>	<b>3,588,221.76</b>			

CITY GAS COMPANY OF FLORIDA  
SUMMARY OF GAS SUPPLIERS - 3/97

FGT -	Gross therms billed	Net therms received	----- Amount ----- This month		Net Activity	Invoice Reference	Invoice due	Invoice paid
			Payments	Accruals				
<b>OVERTENDERS / TRANSP. CUSTOMERS</b>								
14								
15	Total overtenders 3/97 -	0.00	5,137.96	0.00	5,137.96			
<b>BOOK-OUT TRANSACTIONS</b>								
16								
17								
18								
19								
20								
21								
22								
23								
24	Total book-outs 3/97 -	0.0	0.00	0.00	0.00			
<b>STORAGE TRANSACTIONS</b>								
28								
29								
30								
31	Total storage costs 2/97 -	0.0	13,243.59	0.00	13,243.59			
32								
33		11,953,139.1	3,500,683.86	105,919.45	3,606,603.31			
34			(a)	(b)				
35								
36	Total Gas Cost - 3/97 (a + b):		3,606,603.31					
37	Less: Non-PGA Off System Sales	(5,605,260.0)	(1,108,008.15)					
38	50% margin sharing		(13,630.73)					
39	Company Use	(12,527.0)	(5,242.04)					
40	Enron Refund 1/97		(2,709.89)					
41								
42	Total PGA Gas Cost - 3/97 (Ln 36 through 40):	6,335,352.1	2,477,012.50					

COMPANY: CITY GAS COMPANY OF FLORIDA		COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR				SCHEDULE A-1 (REVISED 8/08/84)			
		APRIL 86 Through MARCH 87				PAGE 1 OF 11			
ESTIMATED FOR THE PERIOD OF:		CURRENT MONTH: 04/86		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A) ACTUAL	(B) ORG. EST.	(C) AMOUNT	(D) %	(E) ACTUAL	(F) ORG. EST.	(G) AMOUNT	(H) %
<b>COST OF GAS PURCHASED</b>									
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment	45,018	50,008	(5,000)	-10.14	45,018	50,008	(5,000)	-10.14
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	10,410	10,410	0	0.00	10,410	10,410	0	0.00
3	SWING SERVICE	0	0	0	--	0	0	0	--
4	COMMODITY (Other)	2,064,838	1,064,838	1,000,000	40.48	2,064,838	1,064,838	1,000,000	40.48
5	DEMAND (Line 32-29 A-1 support detail)	927,552	927,552	0	-1.32	927,552	927,552	0	-1.32
6	OTHER	4,341	4,341	0	90.38	4,341	4,341	0	90.38
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)	0	0	0	--	0	0	0	--
8	DEMAND	0	0	0	--	0	0	0	--
9		0	0	0	--	0	0	0	--
10	Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	--	0	0	0	--
11	TOTAL COS (1+2+3+4+5+6+10)-(7+8+9)	3,317,453	2,657,240	660,213	24.85	3,317,453	2,657,239	660,214	24.85
12	NET UNBILLED	(7,070)	(5,696)	(1,374)	24.13	(7,070)	(5,696)	(1,374)	24.13
13	COMPANY USE	2,986,402	2,689,830	296,572	11.11	2,986,402	2,689,830	296,572	11.11
14	TOTAL THERM SALES								
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline) Billing Determinants Only	6,987,191	6,987,191	0	-13.85	6,987,191	6,987,191	0	-13.85
16	NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	1,500,000	1,500,000	0	0.00	1,500,000	1,500,000	0	0.00
17	SWING SERVICE Commodity	0	0	0	--	0	0	0	--
18	COMMODITY (Other) Commodity	6,987,191	6,987,191	0	-13.85	6,987,191	6,987,191	0	-13.85
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	15,997,800	15,997,800	0	-80.95	15,997,800	15,997,800	0	-80.95
20	OTHER Commodity	10,494	10,494	0	39.36	10,494	10,494	0	39.36
<b>LESS END-USE CONTRACT</b>									
21	COMMODITY (Pipeline)	0	0	0	--	0	0	0	--
22	DEMAND	0	0	0	--	0	0	0	--
23		0	0	0	--	0	0	0	--
24	TOTAL PURCHASES (17+18+20)-(21+23)	6,034,084	6,997,685	(963,601)	-13.77	6,034,084	6,997,685	(963,601)	-13.77
25	NET UNBILLED	(16,752)	(15,000)	(1,752)	11.68	(16,752)	(15,000)	(1,752)	11.68
26	COMPANY USE	9,219,663	6,982,685	2,236,978	32.04	9,219,663	6,982,685	2,236,978	32.04
27	TOTAL THERM SALES (24-26 Estimated only)								
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline) (1/15)	0.00748	0.00717	0.00031	4.32	0.00748	0.00717	0.00031	4.32
29	NO NOTICE SERVICE (2/16)	0.00694	0.00694	0.00000	0.00	0.00694	0.00694	0.00000	--
30	SWING SERVICE (3/17)	--	--	--	--	--	--	--	--
31	COMMODITY (Other) (4/18)	0.23827	0.23827	0.00000	63.04	0.23827	0.23827	0.00000	63.04
32	DEMAND (5/19)	0.14853	0.05798	0.08855	152.73	0.14853	0.05798	0.08855	152.73
33	OTHER (6/20)	0.58512	0.41366	0.15146	36.61	0.58512	0.41366	0.15146	36.61
<b>LESS END-USE CONTRACT</b>									
34	COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	--	0.00000	0.00000	0.00000	--
35	DEMAND (8/22)	0.00000	0.00000	0.00000	--	0.00000	0.00000	0.00000	--
36		0.00000	0.00000	0.00000	--	0.00000	0.00000	0.00000	--
37	TOTAL COST (11/24)	0.54979	0.37973	0.17006	44.78	0.54979	0.37973	0.17006	44.78
38	NET UNBILLED (12/25)	0.42208	0.37973	0.04233	11.15	0.42208	0.37973	0.04233	11.15
39	COMPANY USE (13/26)	0.35982	0.38055	-0.02073	-5.45	0.35982	0.38055	-0.02073	-5.45
40	TOTAL THERM SALES (11/27)	(0.00180)	(0.00180)	0.00000	0.00	(0.00180)	(0.00180)	0.00000	0.00
41	TRUE-UP (E-2)	0.35802	0.37875	-0.02073	-5.47	0.35802	0.37875	-0.02073	-5.47
42	TOTAL COST OF GAS (40+41)	1.00376	1.00376	0.00000	0.00	1.00376	1.00376	0.00000	0.00
43	REVENUE TAX FACTOR	0.35937	0.38017	-0.02080	-5.47	0.35937	0.38017	-0.02080	-5.47
44	PGA FACTOR ADJUSTED FOR TAXE (42x43)	0.359	0.380	-0.02080	-5.47	0.359	0.380	-0.02100	-5.53
45	PGA FACTOR ROUNDED TO NEAREST .001								



COMPANY:  
CITY GAS COMPANY OF FLORIDA

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

PAGE 3 OF 11

FOR THE PERIOD: APRIL 96 THROUGH MARCH 97

COMMODITY (Pipeline)	(A) THERMS	(B) INV. AMOUNT	(C) COST PER THERM
1 Commodity Pipeline - Scheduled FTS	6,922,140	40,931.44	0.59261
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment			
4 Commodity Adjustments	(67,680)	4,066.66	
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	6,854,460	45,018.10	0.65667
	Sched A-1 Ln 15	Sched A-1 Ln 1	Sched A-1 Ln 28
<b>SWING SERVICE</b>			
9 Swing Service Scheduled			
10 Alert Day Volumes - FGT			
11 Operational Flow Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed to Others			
13 Operating Account Balancing			
14 Other - Net market delivery Imbalance			
15			
16 TOTAL SWING SERVICE	0	0.00	0.00
	Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS	6,854,460	2,017,406.13	0.29432
18 Commodity Other - Scheduled ITS			
19 Imbalance Cashout - FGT		0.00	
20 Imbalance Cashout - Other Shippers		0.00	
21 Imbalance Cashout - Transporting Cust.		0.00	
22 Commodity Adjustment		515,416.36	
23 No Notice Commodity Adjustment			
24 TOTAL COMMODITY (Other)	6,854,460	2,532,827.46	0.36952
	Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement	11,187,700	920,841.54	0.08246
26 Less Relinquished to End-Users	(4,921,200)	(19,878.12)	0.00404
27 Less Relinquished Off System			
28 Other - Firm winter supply			
29 Demand - No Notice	1,800,000	10,410.00	0.00584
30 Revenue Sharing - FGT		14,385.95	
31 Other - Storage Demand			
32 TOTAL DEMAND	7,746,500	925,777	0.11950
	Sched A-1 Line 19+16	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29
<b>OTHER</b>			
33 Other - Monthly purchase from Peoples Gas	0.00	0.00	0.00000
34 Peak Shaving			
35 Storage withdrawal			
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER	0	0.00	0.00000
	Schedule A-1 Line 20	Schedule A-1 Line 6	Schedule A-1 Line 33

COMPANY:		CALCULATION OF TRUE-UP AND INTEREST PROVISION				SCHEDULE A-2			
CITY GAS COMPANY OF FLORIDA		FOR THE PERIOD OF: APRIL 96 Through MARCH 97				(REVISED 6/08/94)			
		CURRENT MONTH: 04/96		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>TRUE-UP CALCULATION</b>									
1	PURCHASED GAS COST (Sch A-1 Fx down line 4+6)	2,346,708	2,416,596	69,888	2.89%	2,346,708	2,416,596	69,888	2.89%
2	TRANSP GAS COST (Sch A-1 Fx down line 1+2+3+5)	970,745	978,187	7,442	0.76%	970,745	978,187	7,442	0.76%
3	TOTAL	3,317,453	3,394,783	77,330	2.28%	3,317,453	3,394,783	77,330	2.28%
4	FUEL REVENUES (Sch A-1 Fx down line 14) (NET OF REVENUE TAX)	2,966,402	3,382,214	415,812	12.29%	2,966,402	3,382,214	415,812	12.29%
5	TRUE-UP (COLLECTED) OR REFUNDED	12,755	12,755	0	0.00%	12,755	12,755	0	0.00%
6	FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,979,157	3,394,969	415,812	12.25%	2,979,157	3,394,969	415,812	12.25%
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(338,296)	186	338,482	181979.57%	(338,296)	186	338,482	181979.57%
8	INTEREST PROVISION-THIS PERIOD (21)	(7,046)	2,575	9,621	373.63%	(7,046)	2,575	9,621	373.63%
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST	(1,376,495)	573,226	1,949,721	340.13%	76,672	76,672	0	0.00%
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(12,755)	(12,755)	0	0.00%	(12,755)	(12,755)	0	0.00%
10a	Refund (if applicable)	0	0	0	--	0	0	0	--
10b	Refund of interim rate increase	0	0	0	--	0	0	0	--
11	TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(1,734,592)	563,232	2,297,824	407.97%	(281,425)	66,678	348,103	522.07%
<b>INTEREST PROVISION</b>									
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(1,376,495)	573,226	1,949,721	340.13%				
13	ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	(1,727,546)	560,657	2,288,203	408.13%				
14	TOTAL (12+13)	(3,104,041)	1,133,883	4,237,924	373.75%				
15	AVERAGE (50% OF 14)	(1,552,021)	566,942	2,118,963	373.75%				
16	INTEREST RATE - FIRST DAY OF MONTH	0.05500	0.05500	0.00000	0.00%				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05400	0.05400	0.00000	0.00%				
18	TOTAL (16+17)	0.10900	0.10900	0.00000	0.00%				
19	AVERAGE (50% OF 18)	0.05450	0.05450	0.00000	0.00%				
20	MONTHLY AVERAGE (19/12 Months)	0.00454	0.00454	0.00000	0.04%				
21	INTEREST PROVISION (15x20)	(7,046)	2,575	9,621	373.63%				

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

COMPANY: CITY GAS COMPANY OF FLORIDA

TRANSPORTATION PURCHASES  
SYSTEM SUPPLY AND END USE

SCHEDULE A-3  
(REVISED 8/19/93)  
PAGE 5 OF 11

ACTUAL FOR THE PERIOD OF:  
PRESENT MONTH: April '96

APRIL 96

Through

MARCH 97

DATE	(A) PURCHASED FROM	(B) PURCHASED FOR	(C) SCH TYPE	(D) SYSTEM SUPPLY	(E) END USE	(F) TOTAL PURCHASED	COMMODITY COST		(I) DEMAND COST	(J) OTHER CHARGES ACA/GR/FUEL	(K) TOTAL CENTS PER THERM
							(G) THIRD PARTY	(H) PIPELINE			
04/96	FGT		FYS-1					17,753	911,373	45,018	
2 *	Norran - 4/96	System Supply	FTS	3,727,588		3,727,588	881,180				23.84
3 *	Koch - 04/96	System Supply	FTS	717,852		717,852	195,258				27.20
4 *	ANGI - 04/96	System Supply	FTS	1,006,000		1,006,000	409,532				25.51
5 *	Vetro - 04/96	System Supply	FTS	200,000		200,000	46,623				23.30
6 *	Amoco - 04/96	System Supply	FTS	1,877,227		1,877,227	454,719				28.90
7 *	ANGI - 01/96	System Supply	FTS	51,049		51,049	(7,700)				(15.09)
8 *	Koch - 03/96	System Supply	FTS	1,835		1,835	28,889				1,563.45
9 *	Norran - 03/96	System Supply	FTS	3,131		3,131	(66,449)				(2,122.31)
10 *	Enron/Cirrus - 02/96	System Supply	FTS	3		3	64,897				2,198,570.67
11 *	Enron/Cirrus - 03/96	System Supply	FTS	1,812		1,812	38,314				2,114.43
12 *	ANGI - 02/96	System Supply	FTS	(9,211)		(9,211)	404,056				(4,388.67)
13 *	ANGI - 04/96	System Supply	FTS	2		2	27,446				1,372,387.50
14 *	Florida Gas - 12/95	System Supply	FTS	105,360		105,360	22,857				21.50
15 *	Reedy Creek - 1/96	System Supply	FTS	8,750		8,750	3,413				39.00
<b>TOTAL</b>				<b>8,091,526</b>	<b>0</b>	<b>8,091,526</b>	<b>2,532,827</b>	<b>17,753</b>	<b>911,373</b>	<b>45,018</b>	<b>43.84</b>





Company: City Gas Company of Florida

## THERM SALES AND CUSTOMER DATA

SCHEDULE A-6

(REVISED 8/19/93)

FOR THE PERIOD OF:

APRIL 86

Through

MARCH 87

PAGE 7 OF 11

	CURRENT MONTH: 04/96		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>THERM SALES (FIRM)</b>								
1 RESIDENTIAL	2,138,313	1,804,563	(333,750)	-15.61%	2,138,313	1,804,563	(333,750)	-15.61%
2 COMMERCIAL	3,987,912	3,912,387	(75,525)	-1.89%	3,987,912	3,912,387	(75,525)	-1.89%
3 COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
4 COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
5 TOTAL FIRM	6,126,225	5,716,950	(409,275)	-6.68%	6,126,225	5,716,950	(409,275)	-6.68%
<b>THERM SALES (INTERRUPTIBLE)</b>								
6 INTERRUPTIBLE	394,485	599,672	205,187	52.01%	394,485	599,672	205,187	52.01%
7 LARGE INTERRUPTIBLE	898,491	666,063	(232,428)	—	898,491	666,063	(232,428)	-25.87%
8 TRANSPORTATION	1,800,461	0	(1,800,461)	-100.00%	1,800,461	0	(1,800,461)	-100.00%
9 TOTAL INTERRUPTIBLE	3,093,437	1,265,735	(1,827,702)	-59.08%	3,093,437	1,265,735	(1,827,702)	-59.08%
10 TOTAL THERM SALES	9,219,662	6,982,685	(2,236,977)	-24.26%	9,219,662	6,982,685	(2,236,977)	-24.26%
<b>NUMBER OF CUSTOMERS (FIRM)</b>					<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>			
11 RESIDENTIAL	92,364	92,857	493	0.53%	92,364	92,857	493	0.53%
12 COMMERCIAL	4,635	4,826	191	4.12%	4,635	4,826	191	4.12%
13 COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
14 COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
15 TOTAL FIRM	96,999	97,683	684	0.71%	96,999	97,683	684	0.71%
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>					<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>			
16 INTERRUPTIBLE	15	11	(4)	-26.67%	15	11	(4)	-26.67%
17 LARGE INTERRUPTIBLE	3	3	0	0.00%	3	3	0	0.00%
18 TRANSPORTATION	36	0	(36)	-100.00%	37	0	(37)	-100.00%
19 TOTAL INTERRUPTIBLE	54	14	(40)	-74.07%	55	14	(41)	-74.55%
20 TOTAL CUSTOMERS	97,053	97,697	644	0.66%	97,054	97,697	643	0.66%
<b>THERM USE PER CUSTOMER</b>								
21 RESIDENTIAL	23	19	(4)	-16.06%	23	19	(4)	-17.39%
22 COMMERCIAL	860	811	(50)	-5.78%	860	811	(49)	-5.70%
23 COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
24 COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
25 INTERRUPTIBLE	26,299	54,516	28,217	107.29%	26,299	54,516	28,217	107.29%
26 LARGE INTERRUPTIBLE	299,497	222,021	(77,476)	—	299,497	222,021	(77,476)	-25.87%
27 TRANSPORTATION	50,013	0	(50,013)	0.00%	48,661	0	(48,661)	0.00%



					Actual
PGT FTS - Contract 8084					Checked:
		TCF	THERMS	RATE	AMOUNT
Miami		FTS 1	1,547,582	0.00717	11,096.16
End-Use		FTS 2	1,731,886	0.00479	8,295.74
Orlando			826,896	0.00717	5,926.84
West Palm Beach			625,374	0.00479	2,992.54
<b>Total Miami:</b>			<b>5,031,740</b>		<b>29,762.28</b>
Port St. Lucie		FTS 1	22,189	0.00717	159.10
		FTS 2	64,831	0.00479	310.34
Cocoa, Eau Gallie, Indian River		FTS 1	640,200	0.00717	4,590.69
		FTS 2	716,510	0.00479	3,432.06
End-Use / Merritt Square		FTS 1	0	0.00717	0.00
Titusville		FTS 1	144,713	0.00717	1,037.59
		FTS 2	161,947	0.00479	775.73
Melbourne		FTS 1	84,918	0.00717	608.86
		FTS 2	86,032	0.00479	408.20
<b>Total Brevard:</b>					<b>6,000.00</b>
<b>Total FL:</b>			<b>6,522,140</b>		<b>36,314.44</b>
<b>MEMO: PGT Fixed charges paid on 10th of month</b>					0.00
FTS-1 Demand - System supply		Miami	6,642,900	0.04331	287,704.00
Capacity release			(1,833,300)		(79,578.42)
System supply		Tampa Coast	201,800	0.04331	8,770.99
System supply		Brevard	1,765,300	0.04331	76,215.54
		Merritt Sq	0	0.04331	0.00
<b>Total FTS-1 demand</b>			<b>6,896,700</b>		<b>367,817.88</b>
FTS-2 Demand - System Supply		Miami	2,257,000	0.07590	171,423.00
Capacity release			(567,000)		(43,027.00)
			1,690,000		128,396.00
<b>Total FTS-2 demand</b>			<b>4,179,000</b>		<b>256,792.00</b>
Non-Use Demand - System Supply		Miami	1,050,000	0.00894	9,387.00
		Brevard	1,420,000	0.00894	12,708.00
			1,500,000		13,410.00
<b>Total FTS demand</b>			<b>6,575,700</b>		<b>390,407.88</b>
<b>OTHER CHARGES: Due on or after 20th of month</b>					401.01
					201.00
					401.00
					401.00
					401.00
					401.00
					401.00
					401.00
					401.00
					401.00
					401.00
<b>Other:</b>					
					401.01
<b>Total costs:</b>					1,217,227
<b>Total costs:</b>					2,017,409

CITY GAS COMPANY OF FLORIDA  
SUMMARY OF GAS SUPPLIERS - 03/96

FGT	Gross Revenue	Gross Demand	Amount		Vouchers for prev. month	Invoice number	Invoice due	Invoice paid
			Payments	Accruals				
FIS - Demand (MIA ENVI 03/96)		722,740.0		40,931.44				
Reverse FIS - Demand (MIA ENVI 03/96)	(7,882,800.0)			(46,611.97)				
FIS - Demand (MIA ENVI 03/96)		815,120.0	50,688.83					
FIS - Demand (MIA ENVI 03/96)				918,051.18				
FIS - Demand (MIA ENVI 03/96)				(1,281,583.18)				
FIS - Demand (MIA ENVI 03/96)		1,281,583.18	1,284,815.40					
FGT Net								
Peoples Gas (03/96)		14,624.0	8,264.28					
Reverse Peoples Gas (03/96)	(2,507,043.0)			(88,785.27)				
Reverse Peoples Gas (03/96)	(2,558,080.0)		689,059.70					
Reverse Peoples Gas (03/96)	(2,016,745.0)			(261,493.70)				
Koch (03/96)		207,680.0		290,183.04				
Reverse Koch (03/96)	(1,067,500.0)			(948,047.24)				
North (03/96)		1,170,740.0	1,879,597.78					
Reverse North (03/96)	(2,412,407.0)			(68,673.98)				
Enron/Citrus (02/96)		202,418.0		121,671.08				
Reverse Enron/Citrus (03/96)	(2,684,868.0)			(46,611.97)				
Enron/Citrus (03/96)		2,586,700.0	684,988.32					
Reverse Enron/Citrus (03/96)	(1,871,000.0)			(435,001.07)				
Assoc Nat Gas (02/96)		667,600.0		839,057.51				
Reverse Assoc Nat Gas (03/96)	(3,558,280.0)			(104,311.42)				
Assoc Nat Gas (03/96)		3,558,280.0	131,759.17					
Florida Gas (12/95)		15,800.0	22,658.70					
Reedy Creek (03/96)		2,125,500.0	3,412.50					
CURRENT MONTH ACCRUALS:								
North (04/96)		1,277,668.0		681,179.77				
Koch (04/96)		1,186,620.0		558,507.24				
Assoc Nat Gas (04/96)		1,608,030.0		409,632.19				
Water (04/96)		3,200,098.0		16,622.53				
Amoco (04/96)		1,677,227.0		164,718.50				
Total purchases & accruals 04/96								
		6,988,064.0	4,716,061.06	(1,218,677.77)				





COMPANY:		COMPARISON OF ACTUAL VERSUS FLEX-DOWN ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR				SCHEDULE A-1/R (REVISED 6/08/94)			
CITY GAS COMPANY OF FLORIDA		ESTIMATED FOR THE PERIOD OF:				(Flex Down) PAGE 2 OF 11			
		APRIL 96		Through		MARCH 97			
		CURRENT MONTH: 05/96		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
<b>COST OF GAS PURCHASED</b>									
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment	49,150	42,994	6,155	14.39	94,367	88,753	5,614	6.12
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	6,000	6,000	-	-	18,478	18,478	-	-
3	SWING SERVICE	-	-	-	-	-	-	-	-
4	COMMODITY (Other)	1,830,273	2,788,193	(1,248,920)	(44.86)	3,874,716	5,198,448	(1,323,732)	(25.46)
5	DEMAND (Line 32-29 A-1 support detail)	724,511	710,071	14,440	2.03	1,888,898	1,854,379	34,519	0.47
6	OTHER	5,398	3,859	1,539	38.87	13,623	8,240	5,383	65.14
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
8	DEMAND	-	-	-	-	-	-	-	-
9		-	-	-	-	-	-	-	-
10	Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-
11	TOTAL C (1+2+3+4+5+6+10)-(7+8+9)	2,323,380	3,551,175	(1,227,795)	(34.57)	5,640,833	6,945,958	(1,305,125)	(18.79)
12	NET UNBILLED	-	-	-	-	-	-	-	-
13	COMPANY USE	38,347	(6,140)	44,487	(571.06)	31,277	(15,433)	46,710	(302.66)
14	TOTAL THERM SALES	3,043,855	3,539,366	(495,511)	(14.00)	6,010,257	6,921,610	(911,353)	(13.17)
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline) Billing Determinants Only	2,859,877	6,549,349	(3,689,472)	(28.70)	15,043,380	13,536,456	1,506,924	(21.03)
16	NO NOTICE SERVICE RESERVATION Bll. Determinants Only (Line 29 A-1 support detail)	1,182,900	1,182,900	-	-	2,382,900	2,462,900	(80,000)	-
17	SWING SERVICE Commodity	-	-	-	-	-	-	-	-
18	COMMODITY (Other) Commodity	4,088,870	6,540,363	(2,451,493)	(28.70)	13,398,333	14,134,584	(736,251)	(21.03)
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	71,359,890	13,135,428	(58,224,462)	(13.70)	17,962,480	28,941,119	(11,008,639)	(38.61)
20	OTHER Commodity	10,228	8,528	1,700	9.65	24,882	18,822	6,060	25.38
<b>LESS END-USE CONTRACT</b>									
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
22	DEMAND	-	-	-	-	-	-	-	-
23		-	-	-	-	-	-	-	-
24	TOTAL PURCHASES (17+18+20)-(21+23)	4,689,066	6,558,894	(1,878,828)	(28.64)	10,714,182	13,556,378	(2,842,196)	(20.97)
25	NET UNBILLED	-	-	-	-	-	-	-	-
26	COMPANY USE	(17,998)	(15,000)	(2,998)	-	(34,750)	(30,000)	(4,750)	15.83
27	TOTAL THERM SALES (24-26 Estimated only)	8,976,145	6,543,894	2,432,251	37.17	18,195,808	13,526,378	4,669,430	34.52
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline) (1/15)	0.01953	0.00856	0.00897	60.52	0.00894	0.00859	0.00235	34.30
29	NO NOTICE SERVICE (2/16)	0.00694	0.00694	-	-	0.00694	0.00694	-	-
30	SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31	COMMODITY (Other) (4/18)	0.12764	0.12541	0.00223	(22.67)	0.38248	0.38403	(0.00155)	(5.61)
32	DEMAND (5/19)	0.06391	0.05406	0.00985	18.22	0.06327	0.05698	0.03629	83.69
33	OTHER (6/20)	0.52394	0.41370	0.11024	28.85	0.54817	0.41388	0.13449	32.51
<b>LESS END-USE CONTRACT</b>									
34	COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35	DEMAND (8/22)	-	-	-	-	-	-	-	-
36		-	-	-	-	-	-	-	-
37	TOTAL COST (11/24)	0.49844	0.54145	(0.04501)	(8.31)	0.52648	0.51238	0.01410	2.75
38	NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39	COMPANY USE (13/26)	(2.13083)	0.54267	(2.67350)	(492.62)	(0.90005)	0.51443	(1.41448)	(274.96)
40	TOTAL THERM SALES (11/27)	0.25884	0.54269	(0.28385)	(52.30)	0.31001	0.51351	(0.20350)	(39.63)
41	TRUE-UP (E-2)	(0.00180)	(0.00180)	-	-	(0.00180)	(0.00180)	-	-
42	TOTAL COST OF GAS (40+41)	0.25704	0.54089	(0.28385)	(52.48)	0.30821	0.51171	(0.20350)	(39.77)
43	REVENUE TAX FACTOR	1.00376	1.00378	-	-	1.00376	1.00376	-	-
44	PGA FACTOR ADJUSTED FOR TAXES (42+43)	0.25901	0.54292	(0.28491)	(52.48)	0.30937	0.51363	(0.20426)	(39.77)
45	PGA FACTOR ROUNDED TO NEAREST .001	0.258	0.543	(0.285)	(52.48)	0.309	0.514	(0.205)	(39.85)



COMPANY:  
CITY GAS COMPANY OF FLORIDA

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

PAGE 3 OF 11

FOR THE PERIOD: APRIL 96 THROUGH MARCH 97

CURRENT MONTH: 05/96

	(A)	(B)	(C)
COMMODITY (Pipeline)	THERMS	INV. AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	6,319,740	37,399.39	0.00591
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment			
4 Commodity Adjustments	(1,849,870)	11,799.31	
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	4,469,870	49,198.70	0.01093
	Sched A-1 Ln 15	Sched A-1 Ln 1	Sched A-1 Ln 28
<b>SWING SERVICE</b>			
9 Swing Service Scheduled			
10 Alert Day Volumes - FGT			
11 Operational Flow Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed to Others			
13 Operating Account Balancing			
14 Other - Net market delivery imbalance			
15			
16 TOTAL SWING SERVICE	0	0.00	0.00
	Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS	4,869,870	1,978,416.59	0.42368
18 Commodity Other - Scheduled ITS			
19 Imbalance Cashout - FGT		0.00	
20 Imbalance Cashout - Other Shippers		(7,248.41)	
21 Imbalance Cashout - Transporting Cust.		0.00	
22 Commodity Adjustment		(434,895.25)	
23 No Notice Commodity Adjustment			
24 TOTAL COMMODITY (Other)	4,869,870	1,536,272.93	0.32898
	Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement	13,528,470	732,962.04	0.05419
26 Less Relinquished to End-Users	(2,190,510)	(22,805.10)	0.01041
27 Less Relinquished Off System			
28 Other - Firm winter supply			
29 Demand - No Notice	1,162,500	8,087.75	0.00694
30 Revenue Sharing - FGT			
31 Other - Storage Demand		14,353.92	
32 TOTAL DEMAND	12,499,460	732,579	0.05961
	Sched A-1 Line 19+16	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29
<b>OTHER</b>			
33 Other - Monthly purchase from Peoples Gas	10,228	5,358.65	0.52391
34 Peak Shaving			
35 Storage withdrawal			
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER	10,228	5,358.65	0.52391
	Schedule A-1 Line 20	Schedule A-1 Line 6	Schedule A-1 Line 33

COMPANY:		CALCULATION OF TRUE-UP AND INTEREST PROVISION				SCHEDULE A-2			
CITY GAS COMPANY OF FLORIDA		APRIL 96		Through		MARCH 97		(REVISED 6/08/94)	
FOR THE PERIOD OF:		CURRENT MONTH: 05/96		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>TRUE-UP CALCULATION</b>									
1	PURCHASED GAS COST (Sch A-1 Fx down line 4+6)	1,541,632	2,790,052	1,248,420	44.75%	3,888,340	5,206,648	1,318,308	25.32%
2	TRANSP GAS COST (Sch A-1 Fx down line 1+2+3+5)	781,748	761,123	(20,625)	-2.71%	1,752,493	1,739,310	(13,183)	-0.76%
3	TOTAL	2,323,380	3,551,175	1,227,795	34.57%	5,640,833	6,945,958	1,305,125	18.79%
4	FUEL REVENUES (Sch A-1 Fx down line 14) (NET OF REVENUE TAX)	3,043,855	3,539,396	495,541	14.00%	6,010,257	6,921,610	911,353	13.17%
5	TRUE-UP (COLLECTED) OR REFUNDED	(12,755)	(12,755)	-	0.00%	(25,510)	(25,510)	-	0.00%
6	FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	3,031,100	3,526,641	495,541	14.05%	5,984,747	6,896,100	911,353	13.22%
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	707,720	(24,534)	(732,254)	2984.65%	343,914	(49,858)	(393,772)	789.79%
8	INTEREST PROVISION-THIS PERIOD (21)	(6,185)	2,508	8,693	346.61%	(13,231)	5,083	18,314	360.30%
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST	(1,734,592)	563,232	2,297,824	407.97%	(1,734,592)	563,232	2,297,824	407.97%
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	12,755	12,755	-	0.00%	25,510	25,510	-	0.00%
10a	Refund (if applicable)	-	-	-	---	-	-	-	---
10b	Refund of interim rate increase	-	-	-	---	-	-	-	---
11	TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(1,020,302)	553,961	1,574,263	284.18%	(1,378,399)	543,967	1,922,366	353.40%
<b>INTEREST PROVISION</b>									
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(1,734,592)	563,232	2,297,824	407.97%				
13	ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	(1,014,117)	551,453	1,565,570	283.90%				
14	TOTAL (12+13)	(2,748,709)	1,114,685	3,863,394	346.59%				
15	AVERAGE (50% OF 14)	(1,374,355)	557,343	1,931,698	346.59%				
16	INTEREST RATE - FIRST DAY OF MONTH	0.05400	0.05400	-	0.00%				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05400	0.05400	-	0.00%				
18	TOTAL (16+17)	0.10800	0.10800	-	0.00%				
19	AVERAGE (50% OF 18)	0.05400	0.05400	-	0.00%				
20	MONTHLY AVERAGE (19/12 Months)	0.00450	0.00450	-	0.00%				
21	INTEREST PROVISION (15x20)	(6,185)	2,508	8,693	346.61%				

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

COMPANY: CITY GAS COMPANY OF FLORIDA

TRANSPORTATION PURCHASES  
SYSTEM SUPPLY AND END USE

SCHEDULE A-3  
(REVISED 8/19/93)  
PAGE 8 OF 11

ACTUAL FOR THE PERIOD OF:  
PRESENT MONTH: May '96

APRIL 96

Through

MARCH 97

(A) DATE	(B) PURCHASED FROM	(C) PURCHASED FOR	(D) SCH TYPE	(E) SYSTEM SUPPLY	(F) END USE	(F) TOTAL PURCHASED	COMMODITY COST		(I) DEMAND COST	(J) OTHER CHARGES ACA/GR/FUEL	(K) TOTAL CENTS PER THERM
							(G) THIRD PARTY	(H) PIPELINE			
05/96	FCT		FTS-1					18,108	718,225	49,189	---
2 *	Noram - 05/96	System Supply	FTS	1,602,700		1,602,700	365,816				22.83
3 *	ANGI - 04/96	System Supply	FTS	3,993,581		3,993,581	894,971				22.41
4 *	Amoco - 04/96	System Supply	FTS	2,096,203		2,096,203	475,422				22.68
5 *	Koch - 03/96	System Supply	FTS	393,764		393,764	87,102				22.12
6 *	Pro Energy - 05/96	System Supply	FTS	675,846		675,846	152,065				22.50
7 *	NGC - 05/96	System Supply	FTS	12,854		12,854	3,040				23.65
8 *	Orlando - 01/96	System Supply	FTS	39,000		39,000	19,500				50.00
9 *	ANGI - 02/96	System Supply	FTS	0		0	60,763				---
10 *	ANGI - 01/96	System Supply	FTS	0		0	(7,546)				---
<b>TOTAL</b>				8,813,948	0	8,813,948	2,051,133	18,108	718,225	49,189	32.18



Company: City Gas Company of Florida		THERM SALES AND CUSTOMER DATA						SCHEDULE A-6 (REVISED 8/19/93) PAGE 7 OF 11	
FOR THE PERIOD OF:		APRIL 96 Through MARCH 97							
	CURRENT MONTH: 06/96		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
<b>THERM SALES (FIRM)</b>									
1 RESIDENTIAL	1,691,101	1,606,306	(84,795)	-5.01%	3,829,414	3,410,869	(418,545)	-10.93%	
2 COMMERCIAL	4,020,325	3,901,113	(119,212)	-2.97%	8,008,237	7,813,500	(194,737)	-2.43%	
3 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%	
4 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%	
-	-	-	-	0.00%	-	-	-	0.00%	
-	-	-	-	0.00%	-	-	-	0.00%	
5 TOTAL FIRM	5,711,426	5,507,419	(204,007)	-3.57%	11,837,651	11,224,369	(613,282)	-5.18%	
<b>THERM SALES (INTERRUPTIBLE)</b>									
6 INTERRUPTIBLE	967,051	463,815	(503,236)	-52.04%	1,361,536	1,063,487	(298,049)	-21.89%	
7 LARGE INTERRUPTIBLE	599,523	572,460	(27,063)	-4.51%	1,498,014	1,238,523	(259,491)	-17.32%	
8 TRANSPORTATION	1,698,145	-	(1,698,145)	-100.00%	3,498,606	-	(3,498,606)	-100.00%	
9 TOTAL INTERRUPTIBLE	3,264,719	1,036,275	(2,228,444)	-68.26%	6,358,156	2,302,010	(4,056,146)	-63.79%	
10 TOTAL THERM SALES	8,976,145	6,543,694	(2,432,451)	-27.10%	18,195,807	13,526,379	(4,669,428)	-25.66%	
<b>NUMBER OF CUSTOMERS (FIRM)</b>					<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>				
11 RESIDENTIAL	91,987	92,474	487	0.53%	92,176	92,857	681	0.74%	
12 COMMERCIAL	4,648	4,856	208	4.48%	4,642	4,826	184	3.96%	
13 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%	
14 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%	
-	-	-	-	0.00%	-	-	-	0.00%	
-	-	-	-	0.00%	-	-	-	0.00%	
15 TOTAL FIRM	96,635	97,330	695	0.72%	96,818	97,683	865	0.89%	
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>					<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>				
16 INTERRUPTIBLE	17	11	(6)	-35.29%	16	11	(5)	-31.25%	
17 LARGE INTERRUPTIBLE	3	3	-	0.00%	3	3	-	0.00%	
18 TRANSPORTATION	38	-	(38)	-100.00%	38	-	(38)	-100.00%	
19 TOTAL INTERRUPTIBLE	58	14	(44)	-75.86%	57	14	(43)	-75.44%	
20 TOTAL CUSTOMERS	96,693	97,344	651	0.67%	96,875	97,697	822	0.85%	
<b>THERM USE PER CUSTOMER</b>									
21 RESIDENTIAL	18	17	(1)	-5.51%	21	18	(3)	-14.29%	
22 COMMERCIAL	865	803	(62)	-7.12%	863	810	(53)	-6.14%	
23 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%	
24 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%	
25 INTERRUPTIBLE	56,885	42,165	(14,720)	-25.88%	42,548	48,340	5,792	13.61%	
26 LARGE INTERRUPTIBLE	199,841	190,820	(9,021)	-4.51%	249,669	206,421	(43,248)	-17.32%	
27 TRANSPORTATION	44,688	-	(44,688)	-100.00%	46,034	-	(46,034)	-100.00%	



Commodity Code	Contract	MC	TERMS	RATE	AMOUNT	Checked:
Heat	5084	FTS 1	1,352,749	0.00717	9,699.21	
Heat		FTS 2	1,513,831	0.00479	7,251.35	
Oil		FTS 1	759,599	0.00717	5,445.32	
Water		FTS 2	950,081	0.00479	4,571.79	
<b>Total Miami:</b>		0	<b>4,476,260</b>		<b>26,468.67</b>	( )
Heat		FTS 1	25,888	0.00717	185.62	
Heat		FTS 2	28,972	0.00479	138.78	
Coal		FTS 1	610,511	0.00717	4,377.36	
Coal		FTS 2	683,219	0.00479	3,272.62	
Electricity		FTS 1	0	0.00717	0.00	
Transmission		FTS 1	135,940	0.00717	974.89	
Transmission		FTS 2	52,190	0.00479	248.70	
Maintenance		FTS 1	97,588	0.00717	699.78	
Maintenance		FTS 2	109,222	0.00479	516.25	
<b>Total Broward:</b>			<b>1,788,620</b>		<b>10,676.32</b>	( )
<b>Total:</b>			<b>6,264,880</b>		<b>37,145.00</b>	( )

MEMO: PGT fixed charges paid on 10th of month

FTS-1 Demand - System supply	Miami	6,858,130	0.04331	297,025.61	( )
Capacity release	Miami			(13,285.00)	( )
System supply	Treasure Coast		0.04331	1,508.88	( )
System supply	Brevard		0.04331	1,508.73	( )
	Manitowoc Sq.		0.04331	1,508.00	( )
<b>Total:</b>		<b>7,776,300</b>		<b>377,145.99</b>	
FTS-1 Demand - System supply	Miami	340,000	0.07550	25,670.00	( )
Capacity release	Miami	1,852,017		(1,270.10)	( )
				1,270.00	( )
<b>Total:</b>		<b>3,357,900</b>		<b>318,583.90</b>	
No Volume Demand	Miami	201,500	0.00954	1,922.74	( )
	Brevard		0.00954	1,922.74	( )
<b>Total:</b>		<b>1,622,500</b>		<b>1,922.74</b>	
<b>Total:</b>		<b>12,326,700</b>		<b>703,797.64</b>	

OTHER CHARGES: Due on or after 20th of month

Commodity Code	Contract	MC	TERMS	RATE	AMOUNT	Checked:
Heat	5084	FTS 1	1,602,700			
Heat		FTS 2	3,893,581		894,970.51	( )
Coal		FTS 1	2,708,203		475,422.85	( )
Coal		FTS 2	355,784		67,102.93	( )
Electricity		FTS 1	675,846		152,068.35	( )
<b>Total costs:</b>			<b>12,854</b>		<b>3,039.97</b>	
<b>Total spots:</b>			<b>8,774,948</b>		<b>1,978,417</b>	( )

FGT -	Gross therms billed	Net therms received	Amount		Vouchers for prev. month	Invoice number	Invoice due	Invoice paid
			Payments	Accruals				
FGT-1 Commod. (Mia,Brv,TC) 05/96		6,319,740.0		37,369.39				
Reverse FTS-1 Commod accr 04/96		(6,922,140.0)		(40,931.44)				
FTS-1 Commodity 04/96		7,593,800.0	52,730.75					
FTS-1 Commodity (Mia,Brv,TC) 05/96	12,328,790.0			703,797.64				
Reverse FTS-1 Demand accr 04/96	(12,576,300.0)			(918,051.18)				
FTS-1 Demand 04/96	12,747,970.0		832,478.23					
FGT Net Imbalance								
Peoples Gas - 04/96		10,228.2	5,358.65					
Reverse Accrual Koch - 03/96	(1,007,580.0)			(290,183.04)				
Koch - 03/96	1,007,580.0		289,851.84					
Reverse Accrual Noram - 04/96	(3,727,566.0)	(6,463.0)		(881,179.77)				
Noram - 04/96	3,727,500.0	(785.5)	881,184.96					
Reverse Accrual Koch - 04/96	(717,852.0)			(195,255.74)				
Koch - 04/96	717,850.0		203,055.41					
Reverse Accrual Assoc - 04/96	(1,808,030.0)			(409,832.19)				
Assoc Nat Gas - 04/96	1,808,030.0		409,832.22					
Reverse Accrual Valero - 04/96	(200,098.0)			(46,822.83)				
Valero - 04/96	200,100.0		46,823.30					
Reverse Accrual Altamonte - 04/96	(1,677,227.0)			(484,718.60)				
Altamonte - 04/96	1,677,240.0		484,722.36					
Orlando - 01/96	39,000.0			19,500.00				
Assoc Nat Gas - 02/96			60,762.86					
Assoc Nat Gas - 01/96			(7,546.25)					
<b>CURRENT MONTH ACCRUALS:</b>								
Noram - 05/96	1,602,700.0			365,816.28				
Assoc Nat Gas - 05/96	3,993,581.0			894,970.51				
Altamonte - 05/96	2,096,203.0			475,422.35				
Koch - 05/96	393,764.0			87,102.13				
Pro Energy - 05/96	1,875,848.0			152,065.35				
NGC - 05/96	12,854.0			3,039.97				
<b>Total purchases &amp; accruals 05/96 -</b>		<b>6,984,379.3</b>	<b>3,358,844.33</b>	<b>(527,491.17)</b>	<b>0.00</b>			



**CITY GAS COMPANY OF FLORIDA**  
**SUMMARY OF Gas Invoices for the month of 05/96**

FGT -	Gross charges billed	Net charges received	Amount paid this month Payments to subscribers	Amount brought forward from prev. month	Invoice number	Invoice due	Invoice paid
<b>OVERTENDERS / TRANSP. CUSTOMERS</b>							
<b>Total overtenders 12/95 -</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>			
<b>BOOK-OUT TRANSACTIONS</b>							
NGS Imbalance			16,482.95				
NGS Imbalance			785.46				
<b>Total book-outs 04/96 -</b>	<b>0.0</b>		<b>17,268.41</b>	<b>0.00</b>	<b>0.00</b>		
<b>STORAGE TRANSACTIONS</b>							
Transco 04/96			8,326.93				
Transco 04/96			830.51				
Hattiesburg 04/96			1,197.48				
<b>Total storage costs 04/96 -</b>	<b>0.0</b>		<b>10,354.92</b>	<b>0.00</b>	<b>0.00</b>		
<b>TOTALS</b>							
	8,994,379.8		8,365,949.04	(527,491.17)			0.00
			(a)	(b)	(c)		
<b>Total gas cost - 05/96 (a + b + c):</b>			2,838,458.67				
<b>Less: Non-PGA OH System Sales</b>	(2,321,530.0)		(435,243.78)				
<b>Total pga gas cost - 05/96 (a + b + c):</b>	<b>4,672,849.8</b>		<b>2,403,214.89</b>				

COMPANY:		COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR						SCHEDULE A-1 (REVISED 8/08/94)	
CITY GAS COMPANY OF FLORIDA		ESTIMATED FOR THE PERIOD OF:						PAGE 1 OF 11	
		APRIL 98		Through		MARCH 97			
		CURRENT MONTH: 06/98		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
COST OF GAS PURCHASED		ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment	37,282	50,158	(12,876)	(25.65)	131,478	147,216	(15,738)	(10.69)
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	7,808	7,808	-	-	28,288	28,288	-	-
3	SWING SERVICE	-	-	-	-	-	-	-	-
4	COMMODITY (Other)	1,354,340	1,668,834	(314,494)	(18.75)	8,228,058	4,892,189	3,335,869	6.89
5	DEMAND (Line 32 - 29 A-1 support detail)	870,925	749,316	121,609	(10.48)	2,210,783	2,451,161	(240,378)	(5.73)
6	OTHER	6,201	4,100	2,101	26.85	18,824	12,300	6,524	53.04
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
8	DEMAND	-	-	-	-	-	-	-	-
9		-	-	-	-	-	-	-	-
10	Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-
11	TOTAL COS (1+2+3+4+5+6+10)-(7+8+9)	2,075,566	2,478,218	(402,650)	(16.25)	7,716,399	7,529,151	187,248	2.49
12	NET UNBILLED	-	-	-	-	-	-	-	-
13	COMPANY USE	-	(5,306)	5,306	(100.00)	31,277	(16,477)	47,754	(289.82)
14	TOTAL THERM SALES	2,574,315	2,490,778	83,537	3.35	8,584,572	7,566,070	1,018,502	13.46
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline) Billing Determinants Only	6,970,747	6,996,570	(24,823)	(0.35)	17,880,077	20,532,127	(2,652,050)	(13.99)
16	NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	1,125,000	1,125,000	-	-	3,787,600	3,787,500	100	-
17	SWING SERVICE Commodity	-	-	-	-	-	-	-	-
18	COMMODITY (Other) Commodity	6,970,747	6,995,570	(24,823)	(0.35)	17,880,077	20,532,127	(2,652,050)	(13.99)
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	10,137,810	12,923,700	(2,785,890)	(21.56)	27,720,370	42,275,990	(14,555,620)	(34.43)
20	OTHER Commodity	9,843	9,911	(68)	(0.79)	29,888	29,733	155	0.52
<b>LESS END-USE CONTRACT</b>									
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
22	DEMAND	-	-	-	-	-	-	-	-
23		-	-	-	-	-	-	-	-
24	TOTAL PURCHASES (17+18+20)-(21+23)	6,980,580	7,005,481	(24,901)	(0.36)	17,894,762	20,561,860	(2,667,098)	(13.94)
25	NET UNBILLED	-	-	-	-	-	-	-	-
26	COMPANY USE	-	(15,000)	15,000	(100.00)	(34,750)	(45,000)	10,250	(22.78)
27	TOTAL THERM SALES (24-26 Estimated only)	7,854,647	6,990,481	864,166	9.50	25,850,455	20,516,860	5,333,595	26.00
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline) (1/15)	0.00635	0.00717	(0.00082)	(25.38)	0.00744	0.00717	0.00027	3.77
29	NO NOTICE SERVICE (2/18)	0.00694	0.00694	-	-	0.00694	0.00694	-	-
30	SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31	COMMODITY (Other) (4/18)	0.18429	0.23827	(0.05398)	(18.46)	0.29408	0.23827	0.05581	24.27
32	DEMAND (5/19)	0.06618	0.05798	0.00820	14.14	0.08336	0.05798	0.02538	43.77
33	OTHER (6/20)	0.52893	0.41368	0.11525	27.86	0.54272	0.41368	0.12904	31.19
<b>LESS END-USE CONTRACT</b>									
34	COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35	DEMAND (8/22)	-	-	-	-	-	-	-	-
36		-	-	-	-	-	-	-	-
37	TOTAL COST (11/24)	0.29733	0.35375	(0.05642)	(15.95)	0.43608	0.36617	0.06991	19.09
38	NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39	COMPANY USE (13/26)	-	0.35373	(0.35373)	(100.00)	(0.90005)	0.36616	(1.26621)	(345.81)
40	TOTAL THERM SALES (11/27)	0.27115	0.35451	(0.08336)	(23.51)	0.29850	0.36697	(0.06847)	(18.66)
41	TRUE-UP (E-2)	(0.00180)	(0.00180)	-	-	(0.00180)	(0.00180)	-	-
42	TOTAL COST OF GAS (40+41)	0.26935	0.35271	(0.08336)	(23.63)	0.29670	0.36517	(0.06847)	(18.78)
43	REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.27036	0.35404	(0.08368)	(23.64)	0.29782	0.36654	(0.06872)	(18.75)
45	PGA FACTOR ROUNDED TO NEAREST .001	0.270	0.354	(0.084)	(23.64)	0.298	0.367	(0.069)	(18.80)

COMPANY:  
CITY GAS COMPANY OF FLORIDA

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

SCHEDULE A-1/R  
(REVISED 6/08/94)  
(Flex Down) PAGE 2 OF 11

		APRIL 96		Through		MARCH 97			
		CURRENT MONTH:		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
<b>COST OF GAS PURCHASED</b>									
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment	37,292	44,853	(7,561)	(17.04)	131,478	133,706	(2,228)	(1.67)
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	7,808	7,808	-	-	28,288	28,288	-	-
3	SWING SERVICE	-	-	-	-	-	-	-	-
4	COMMODITY (Other)	1,354,340	2,980,870	(1,626,530)	(54.56)	1,228,066	9,179,118	(7,951,052)	(36.07)
5	DEMAND (Line 32 - 29 A-1 support detail)	870,925	874,379	(3,454)	(0.81)	2,310,783	2,306,464	4,319	0.19
6	OTHER	5,201	4,100	1,101	26.85	18,824	12,300	6,524	53.04
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
8	DEMAND	-	-	-	-	-	-	-	-
9		-	-	-	-	-	-	-	-
10	Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-
11	TOTAL CO (1+2+3+4+5+6+10)-(7+8+9)	2,075,566	3,711,905	(1,636,339)	(44.08)	7,716,399	10,667,864	(2,941,465)	(27.60)
12	NET UNBILLED	-	(7,965)	7,965	(100.00)	31,277	(23,398)	54,675	(233.67)
13	COMPANY USE	-	-	-	-	-	-	-	-
14	TOTAL THERM SALES	2,574,315	3,699,323	(1,125,008)	(30.41)	6,584,572	10,620,933	(2,036,361)	(19.17)
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline) Billing Determinants Only	6,970,747	6,993,870	(23,123)	(0.35)	17,685,077	20,322,126	(2,637,049)	(13.99)
16	NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	1,125,000	1,125,000	-	-	3,787,500	3,787,500	-	-
17	SWING SERVICE Commodity	-	-	-	-	-	-	-	-
18	COMMODITY (Other) Commodity	6,970,747	6,993,870	(23,123)	(0.35)	17,685,077	20,322,126	(2,637,049)	(13.99)
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	10,127,910	12,848,091	(2,720,181)	(18.83)	23,720,370	41,288,310	(17,567,940)	(32.86)
20	OTHER Commodity	8,633	8,811	(178)	(0.79)	24,888	29,733	(4,845)	16.66
<b>LESS END-USE CONTRACT</b>									
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
22	DEMAND	-	-	-	-	-	-	-	-
23		-	-	-	-	-	-	-	-
24	TOTAL PURCHASES (17+18+20)-(21+23)	6,980,580	7,005,481	(24,901)	(0.38)	17,694,762	20,561,859	(2,867,097)	(13.94)
25	NET UNBILLED	-	(15,000)	15,000	-	(34,750)	(45,000)	10,250	(22.78)
26	COMPANY USE	-	-	-	-	-	-	-	-
27	TOTAL THERM SALES (24-26 Estimated only)	7,654,647	6,990,481	664,166	9.50	25,650,455	20,516,859	5,333,596	26.00
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline) (1/15)	0.00535	0.00643	(0.00108)	(16.80)	0.00744	0.00851	(0.00107)	14.29
29	NO NOTICE SERVICE (2/16)	0.00694	0.00694	-	-	0.00694	0.00694	-	-
30	SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31	COMMODITY (Other) (4/18)	0.19429	0.42808	(0.23379)	(54.40)	0.28803	0.39838	(0.11035)	(25.67)
32	DEMAND (5/19)	0.06618	0.05333	0.01285	24.10	0.08336	0.05588	0.02748	49.23
33	OTHER (6/20)	0.52893	0.41368	0.11525	27.86	0.54272	0.41368	0.12904	31.19
<b>LESS END-USE CONTRACT</b>									
34	COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35	DEMAND (8/22)	-	-	-	-	-	-	-	-
36		-	-	-	-	-	-	-	-
37	TOTAL COST (11/24)	0.29733	0.52986	(0.23253)	(43.89)	0.43608	0.51833	(0.08225)	(15.87)
38	NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39	COMPANY USE (13/26)	-	0.53100	(0.53100)	(100.00)	(0.90005)	0.51996	(1.42001)	(273.10)
40	TOTAL THERM SALES (11/27)	0.27115	0.53099	(0.25984)	(48.94)	0.29650	0.51947	(0.22097)	(42.84)
41	TRUE-UP (E-2)	(0.00180)	(0.00180)	-	-	(0.00180)	(0.00180)	-	-
42	TOTAL COST OF GAS (40+41)	0.26935	0.52919	(0.25984)	(49.10)	0.29670	0.51767	(0.22097)	(42.89)
43	REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.27036	0.53118	(0.26082)	(48.10)	0.29782	0.51962	(0.22180)	(42.89)
45	PGA FACTOR ROUNDED TO NEAREST .001	0.270	0.531	(0.261)	(49.10)	0.298	0.520	(0.222)	(42.89)

COMPANY:  
CITY GAS COMPANY OF FLORIDA

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

PAGE 3 OF 11

FOR THE PERIOD: APRIL 96 THROUGH MARCH 97

CURRENT MONTH: 06/96

	(A)	(B)	(C)
COMMODITY (Pipeline)	THERMS	INV. AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	4,865,617	28,770.87	0.00591
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment			
4 Commodity Adjustments	2,105,120	8,521.43	
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	6,970,747	37,292.40	0.00536
	Sched A-1 Ln 15	Sched A-1 Ln 1	Sched A-1 Ln 28
<b>SWING SERVICE</b>			
9 Swing Service Scheduled			
10 Alert Day Volumes - FGT			
11 Operational Flow Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed to Others			
13 Operating Account Balancing			
14 Other - Net market delivery imbalance			
15			
16 TOTAL SWING SERVICE	0	0.00	0.00
	Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS	6,970,747	1,855,241.39	0.22388
18 Commodity Other - Scheduled ITS			
19 Imbalance Cashout - FGT		0.00	
20 Imbalance Cashout - Other Shippers		0.00	
21 Imbalance Cashout - Transporting Cust.		0.00	
22 Commodity Adjustment		(204,901.95)	
23 No Notice Commodity Adjustment			
24 TOTAL COMMODITY (Other)	6,970,747	1,354,339.44	0.19428
	Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement	12,924,000	881,892.42	0.05354
26 Less Relinquished to End-Users	(2,786,080)	(36,320.89)	0.01285
27 Less Relinquished Off System			
28 Other - Firm winter supply			
29 Demand - No Notice	1,125,000	7,607.80	0.00694
30 Revenue Sharing - FGT			
31 Other - Storage Demand		14,353.92	
32 TOTAL DEMAND	11,262,910	878,733	0.06026
	Sched A-1 Line 19+16	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29
<b>OTHER</b>			
33 Other - Monthly purchase from Peoples Gas	9,833.11	5,201.43	0.52897
34 Peak Shaving			
35 Storage withdrawal			
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER	9,833	5,201.43	0.52897
	Schedule A-1 Line 20	Schedule A-1 Line 6	Schedule A-1 Line 33

COMPANY:		CALCULATION OF TRUE-UP AND INTEREST PROVISION				SCHEDULE A-2			
CITY GAS COMPANY OF FLORIDA		APRIL 98		Through		MARCH 97		(REVISED 6/08/94)	
FOR THE PERIOD OF:								PAGE 4 OF 11	
	CURRENT MONTH: 06/96		DIFFERENCE		PERIOD TO DATE		DIFFERENCE		
	(A) ACTUAL	(B) ESTIMATE	(C) AMOUNT	(D) %	(E) ACTUAL	(F) ESTIMATE	(G) AMOUNT	(H) %	
<b>TRUE-UP CALCULATION</b>									
1	PURCHASED GAS COST (Sch A-1 Fix down line 4 + 6)	1,359,541	2,984,770	1,625,229	54.45%	5,247,881	8,191,418	2,943,537	35.93%
2	TRANSP GAS COST (Sch A-1 Fix down line 1 + 2 + 3 + 5)	716,025	727,136	11,111	1.53%	2,468,518	2,466,446	(2,072)	-0.08%
3	TOTAL	2,075,566	3,711,906	1,636,340	44.08%	7,716,399	10,657,864	2,941,465	27.60%
4	FUEL REVENUES (Sch A-1 Fix down line 14) (NET OF REVENUE TAX)	2,574,315	3,699,323	1,125,008	30.41%	8,584,572	10,620,933	2,036,361	19.17%
5	TRUE-UP (COLLECTED) OR REFUNDED	(12,755)	(12,755)	-	0.00%	(38,265)	(38,265)	-	0.00%
6	FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,561,560	3,686,568	1,125,008	30.52%	8,546,307	10,582,668	2,036,361	19.24%
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	485,994	(25,338)	(511,332)	2018.04%	829,908	(75,196)	(905,104)	1203.66%
8	INTEREST PROVISION-THIS PERIOD (21)	(3,508)	2,492	6,000	240.77%	(16,739)	7,575	24,314	320.98%
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST	(1,020,302)	553,961	1,574,263	284.18%	(1,376,495)	573,226	1,949,721	340.13%
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	12,755	12,755	-	0.00%	38,265	38,265	-	0.00%
10a	Refund (if applicable)	-	-	-	---	-	-	-	---
10b	Refund of interim rate increase	-	-	-	---	-	-	-	---
11	TOTAL ESTIMATED/ACTUAL TRUE-UP (7 + 8 + 9 + 10 + 10a)	(525,061)	543,870	1,068,931	196.54%	(525,061)	543,870	1,068,931	196.54%
<b>INTEREST PROVISION</b>									
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(1,020,302)	553,961	1,574,263	284.18%				
13	ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	(521,553)	541,378	1,062,931	196.34%				
14	TOTAL (12 + 13)	(1,541,855)	1,095,339	2,637,194	240.77%				
15	AVERAGE (50% OF 14)	(770,928)	547,670	1,318,598	240.77%				
16	INTEREST RATE - FIRST DAY OF MONTH	0.05400	0.05400	-	0.00%				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05520	0.05520	-	0.00%				
18	TOTAL (16 + 17)	0.10920	0.10920	-	0.00%				
19	AVERAGE (50% OF 18)	0.05460	0.05460	-	0.00%				
20	MONTHLY AVERAGE (19/12 Months)	0.00455	0.00455	-	0.00%				
21	INTEREST PROVISION (15x20)	(3,508)	2,492	6,000	240.77%				

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



TRANSPORTATION SYSTEM SUPPLY

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

FOR THE PERIOD OF:

06/01/96

Through

06/30/96

MONTH: 06/96

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE \$/MMBtu	CITYGATE PRICE (GxE)/F
1 Amoco	Comp Sta 8	6,700	6,470	201,000	194,370	2.3800	2.4812
2 Noram	282	1,034	1,000	31,020	30,000	2.2800	2.3575
3 Noram	611	3,609	3,490	108,270	104,700	2.3423	2.4222
4 Noram	282	1,661	1,510	48,830	45,300	2.3423	2.4214
5 Pan Energy (Assoc.)	Comp Sta 8	6,463	6,185	253,890	245,550	2.3600	2.4402
6 Pan Energy (Assoc.)	Comp Sta 8	5,081	4,913	162,430	147,390	2.3600	2.4614
7 Amoco		4,732	4,578	141,960	137,280	2.8122	2.5978
8 Enron	Johnson B	6,203	6,031	156,090	150,930	2.3500	2.4303
9 Noram		1,000	987	30,000	29,010	2.4970	2.5822
10 Pro Energy	Johnson B	2,226	2,153	66,780	64,590	2.3400	2.4193
TOTAL		39,609	38,304	1,186,270	1,148,120	2.3664	2.4614
						WEIGHTED AVERAGE	

NOTE: CITY GATE PRICE SHOULD NOT INCLUDE FGT TRANSPORTATION CHARGES

Company: City Gas Company of Florida

**THERM SALES AND CUSTOMER DATA**

SCHEDULE A-6

(REVISED 8/19/93)

FOR THE PERIOD OF:

APRIL 96

Through

MARCH 97

PAGE 7 OF 11

	CURRENT MONTH: 06/96		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
<b>THERM SALES (FIRM)</b>									
1 RESIDENTIAL	1,500,235	1,547,677	47,442	3.16%	5,329,649	4,958,546	(371,103)	-6.96%	
2 COMMERCIAL	3,556,313	3,871,980	315,667	8.88%	11,564,550	11,685,480	120,930	1.05%	
3 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%	
4 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%	
	-	-	-	0.00%	-	-	-	0.00%	
5 TOTAL FIRM	5,056,548	5,419,657	363,109	7.18%	16,894,199	16,644,026	(250,173)	-1.48%	
<b>THERM SALES (INTERRUPTIBLE)</b>									
6 INTERRUPTIBLE	722,207	544,011	(178,196)	-24.67%	2,083,743	1,607,498	(476,245)	-22.86%	
7 LARGE INTERRUPTIBLE	606,131	1,026,813	420,682	69.40%	2,104,145	2,265,336	161,191	7.66%	
8 TRANSPORTATION	1,623,761	-	(1,623,761)	-100.00%	5,122,367	-	(5,122,367)	-100.00%	
9 TOTAL INTERRUPTIBLE	2,952,099	1,570,824	(1,381,275)	-46.79%	9,310,255	3,872,834	(5,437,421)	-58.40%	
10 TOTAL THERM SALES	8,008,647	6,990,481	(1,018,166)	-12.71%	26,204,454	20,516,860	(5,687,594)	-21.70%	
<b>NUMBER OF CUSTOMERS (FIRM)</b>					<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>				
11 RESIDENTIAL	91,906	92,699	793	0.86%	92,086	92,804	718	0.78%	
12 COMMERCIAL	4,645	4,892	247	5.32%	4,643	4,848	205	4.42%	
13 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%	
14 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%	
	-	-	-	0.00%	-	-	-	0.00%	
15 TOTAL FIRM	96,551	97,591	1,040	1.08%	96,729	97,652	923	0.95%	
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>					<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>				
16 INTERRUPTIBLE	16	10	(6)	-37.50%	16	11	(5)	-31.25%	
17 LARGE INTERRUPTIBLE	3	3	-	0.00%	3	3	-	0.00%	
18 TRANSPORTATION	41	-	(41)	-100.00%	39	-	(39)	-100.00%	
19 TOTAL INTERRUPTIBLE	60	13	(47)	-78.33%	58	14	(44)	-75.86%	
20 TOTAL CUSTOMERS	96,611	97,604	993	1.03%	96,787	97,666	879	0.91%	
<b>THERM USE PER CUSTOMER</b>									
21 RESIDENTIAL	16	17	0	2.28%	19	18	(1)	-5.26%	
22 COMMERCIAL	766	791	26	3.38%	830	803	(27)	-3.25%	
23 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%	
24 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%	
25 INTERRUPTIBLE	45,138	54,401	9,263	20.52%	43,411	48,712	5,301	12.21%	
26 LARGE INTERRUPTIBLE	202,044	342,271	140,227	69.40%	233,794	251,704	17,910	7.66%	
27 TRANSPORTATION	39,604	-	(39,604)	-100.00%	43,781	-	(43,781)	-100.00%	





Actual					
FGT FTS - Contract 5034	MCF	THERMS	RATE	AMOUNT	Checked:
<b>Commodity costs</b>					
Hialeah, Opa Locka, Lake Forest:	FTS 1	860,612	0.00717	6,170.59	
End-Use / Pennsuco:	FTS 2	963,106	0.00479	4,613.27	
Cutler Ridge, So. Mia, West Miami, SW Div:	FTS 1	727,759	0.00717	5,218.03	
	FTS 2	814,431	0.00479	3,901.12	
<b>Total Miami:</b>	<b>0</b>	<b>3,365,907</b>		<b>19,903.01</b>	( )
<b>Port St. Lucie</b>	FTS 1	21,504	0.00717	154.18	
	FTS 2	24,066	0.00479	115.28	
<b>Cocoa, Eau Gallie, Indian River:</b>	FTS 1	491,389	0.00717	3,523.26	
	FTS 2	549,911	0.00479	2,634.07	
End-Use / Merritt Square:	FTS 1	0	0.00717	0.00	
Titusville:	FTS 1	108,008	0.00717	774.42	
	FTS 2	120,872	0.00479	578.98	
Melbourne:	FTS 1	86,811	0.00717	622.43	
	FTS 2	97,149	0.00479	465.34	
<b>Total Brevard:</b>	<b>0</b>	<b>1,454,140</b>		<b>8,598.50</b>	( )
<b>Total Firm:</b>	<b>0</b>	<b>4,865,617</b>		<b>28,770.97</b>	( )
<b>MEMO: FGT Fixed charges paid on 10th of month</b>			0.00		
FTS-1 Demand - System supply	Miami	6,636,900	0.04331	287,444.14	( )
Capacity release		(1,393,500)	---	(17,913.45)	( )
System supply	Treasure Coast	301,800	0.04331	13,070.96	( )
System supply	Brevard	1,785,300	0.04331	77,321.34	( )
	Merritt Sq.	0	0.04331	0.00	( )
<b>Total FTS-1 demand</b>		<b>7,330,500</b>		<b>359,922.99</b>	
FTS-2 Demand - System supply	Miami	4,200,000	0.07560	317,520.00	( )
FTS-2 Demand - Capacity release		(1,392,590)	---	(17,407.38)	
		0	---	0.00	
<b>Total FTS-2 demand</b>		<b>2,807,410</b>		<b>300,112.62</b>	
No Notice Demand-System supply	Miami	930,000	0.00694	6,454.20	( )
	Brevard	195,000	0.00694	1,353.30	( )
		1,125,000		7,807.50	
Western Div. / IT Revenue Sharing Cr.				0.00	( )
<b>Total fixed charges</b>		<b>11,262,910</b>		<b>667,843.11</b>	
<b>OTHER CHARGES: Due on or after 20th of month</b>					
Net imbalances -	Miami			401.01	804.6
Net imbalances -	Treas. Coast			401.02	804.6
Net imbalances -	Brevard			401.03	804.6
Overage alert day charges	Miami			401.01	804.6
Overage alert day charges	Brevard			401.03	804.6
<b>*** Operating Account - Balancing ***</b>					
		<b>THERMS</b>			
Hialeah		0			
Cutler		0			
Cocoa		0			
Titusville		0			
Melbourne		0			
Port St. Lucie		0			
<b>Total costs:</b>		<b>0</b>			
<b>OTHER SUPPLIERS</b>					
<b>*** Noram ***</b>		<b>THERMS</b>	<b>RATE</b>	<b>AMOUNT</b>	
<b>Total costs:</b>		<b>1,861,204</b>		<b>434,017.08</b>	( )
<b>*** PanEnergy ***</b>		<b>2,981,383</b>		<b>704,491.35</b>	( )
<b>*** Amoco ***</b>		<b>1,650,723</b>		<b>392,872.07</b>	( )
<b>*** Enron ***</b>		<b>29,902</b>		<b>7,026.97</b>	( )
<b>*** Pro Energy ***</b>		<b>89,036</b>		<b>20,834.42</b>	( )
<b>Total costs:</b>		<b>6,612,248</b>		<b>1,559,242</b>	( )

CITY GAS COMPANY OF FLORIDA  
Gas Invoices for the month of 06/96

FGT -	Gross therms billed	Net therms received	Amount		Vouchers for prev. month	Invoice number	Invoice due	Invoice paid
			This month					
			Payments	Accruals				
FTS-1 Commod. (Mia, Brv, TC) 06/96		4,885,817.0		28,770.97				
Reverse FTS-1 Commod accr 06/96		(6,318,740.0)		(37,369.39)				
FTS-1 Commodity 06/96		8,499,000.0	45,890.62					
FTS-1 Demand (Mia, Brv, TC) 06/96	11,282,910.0			687,843.11				
Reverse FTS-1 Demand accr 06/96	(12,328,790.0)			(703,797.64)				
FTS-1 Demand 06/96	12,328,790.0		700,333.62					
FGT Net Imbalance								
Peoples Gas - 05/96		9,833.1	5,201.43					
Reverse Accrual Noram - 05/96	(1,602,700.0)			(365,816.28)				
Noram - 05/96	1,602,700.0		365,816.28					
Reverse Accrual PanEnergy - 05/96	(3,993,581.0)			(894,970.51)				
PanEnergy - 05/96	3,993,590.0		889,398.95					
Reverse Accrual Amoco - 06/96	(2,096,203.0)			(475,422.35)				
Amoco - 05/96	2,096,210.0		469,128.32					
Reverse Accrual Koch - 05/96	(393,764.0)			(87,102.13)				
Koch - 05/96	373,090.0		82,511.86					
Reverse Accrual Pro Energy - 05/96	(675,848.0)			(152,065.35)				
Pro Energy - 05/96	696,490.0		157,977.26					
Reverse Accrual NGC - 05/96	(12,854.0)			(3,039.97)				
NGC - 05/96	12,854.0			3,039.97				
Reverse Accrual Orlando - 01/96	(39,000.0)			(19,500.00)				
Orlando - 01/96	39,000.0		19,500.00					
CURRENT MTH ACCRUALS:								
Noram - 06/96	1,861,204.0			434,017.08				
PanEnergy - 06/96	2,981,383.0			704,491.35				
Amoco - 06/96	1,650,723.0			392,872.07				
Enron - 06/96	29,902.0			7,026.97				
Pro Energy - 06/96	89,036.0			20,834.42				
<b>Total purchases &amp; accruals 06/96 -</b>		<b>7,054,710.1</b>	<b>2,735,758.54</b>	<b>(480,187.68)</b>	<b>0.00</b>			

CITY GAS COMPANY OF FLORIDA  
SUMMARY OF GAS SUPPLIERS - 06/96

FGT -	Gross therms billed	Net therms received	----- Amount ----- This month		Vouchers for prev. month	Invoice number	Invoice due	Invoice paid
			Payments	Accruals				
<b>OVERTENDERS / TRANSP. CUSTOMERS</b>								
Total overtenders 12/95 -	0.00		0.00	0.00	0.00			
<b>BOOK-OUT TRANSACTIONS</b>								
Total book-outs 04/96 -	0.0		0.00	0.00	0.00			
<b>STORAGE TRANSACTIONS</b>								
Transco 05/96			9,325.93					
Transco 05/96			830.51					
Hattiesburg - 05/96			4,197.48					
Total storage costs 05/96 -	0.0		14,353.92	0.00	0.00			
		7,054,710.1	2,750,112.46	(480,187.88)	0.00			
				(b)	(c)			
Total gas cost - 06/96 (a + b + c):								
			2,269,924.78					
Less: Non-PGA Off System Sales								
		(74,130.0)	(188,946.00)					
Total pga gas cost - 06/96 (a + b + c):								
		6,980,580.1	2,080,978.78					

**CONFIDENTIAL**

COMPANY: CITY GAS COMPANY OF FLORIDA		COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR										SCHEDULE A-1 (REVISED 6/08/94)	
		ESTIMATED FOR THE PERIOD OF:										PAGE 1 OF 11	
		APRIL 96		Through		MARCH 97		PERIOD TO DATE		DIFFERENCE			
		CURRENT MONTH: 07/96		DIFFERENCE									
	(A) ACTUAL	(B) ORG. EST.	(C) AMOUNT	(D) %	(E) ACTUAL	(F) ORG. EST.	(G) AMOUNT	(H) %					
<b>COST OF GAS PURCHASED</b>													
1	COMMODITY (Pipeline)	57,238	45,910	(11,448)	24.93	193,125	193,125	(6,263)				(2.22)	
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	8,068	8,068	-	-	34,364	34,364	-				5.63	
3	SWING SERVICE	-	-	-	-	-	-	-				(8.66)	
4	COMMODITY (Other)	1,260,017	1,525,645	24,372	1.60	6,417,834	6,417,834	-				47.74	
5	DEMAND (Line 32 - 29 A-1 support detail)	688,842	774,293	75,451	(9.74)	3,225,454	3,225,454	-				-	
6	OTHER	6,334	3,376	900	26.44	15,076	15,076	-				-	
<b>LESS END-USE CONTRACT</b>													
7	COMMODITY (Pipeline)	-	-	-	-	-	-	-				-	
8	DEMAND	-	-	-	-	-	-	-				-	
9		-	-	-	-	-	-	-				-	
10	Second Prior Month Purchase Adj. (OPTIONAL)	2,318,662	2,357,292	(38,630)	(1.64)	10,036,061	9,886,443	148,618				1.50	
11	TOTAL COB (1+2+3+4+5+6+10)-(7+8+9)	-	(5,515)	5,515	(100.00)	31,277	(21,992)	53,269				(242.22)	
12	NET UNBILLED	-	-	-	-	-	-	-				-	
13	COMPANY USE	2,927,735	2,368,822	(41,067)	(1.73)	10,912,307	9,934,892	977,415				9.84	
14	TOTAL THERM SALES	-	-	-	-	-	-	-				-	
<b>THERMS PURCHASED</b>													
15	COMMODITY (Pipeline)	6,403,010	6,403,010	-	-	28,935,137	28,935,137	-				(3.96)	
16	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	1,162,600	1,162,600	-	-	4,950,000	4,950,000	-				(3.96)	
17	SWING SERVICE	-	-	-	-	-	-	-				(29.66)	
18	COMMODITY (Other)	6,403,010	6,403,010	-	28.11	28,935,137	28,935,137	-				14.23	
19	DEMAND (Line 32-29 A-1 support detail)	13,354,480	13,354,480	-	(14.55)	55,630,480	55,630,480	-				-	
20	OTHER	8,162	8,162	-	5.40	37,696	37,696	-				-	
<b>LESS END-USE CONTRACT</b>													
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-				-	
22	DEMAND	-	-	-	-	-	-	-				-	
23		-	-	-	-	-	-	-				-	
24	TOTAL PURCHASES (17+18+20)-(21+23)	8,211,705	6,411,172	1,800,533	28.06	25,906,467	26,973,032	(1,066,565)				(3.95)	
25	NET UNBILLED	-	-	-	-	-	-	-				(42.06)	
26	COMPANY USE	-	(15,000)	15,000	(100.00)	(34,750)	(60,000)	25,250				22.45	
27	TOTAL THERM SALES (24-26 Estimated only)	7,105,815	6,396,172	709,643	11.09	32,956,270	26,913,032	6,043,238				1.81	
<b>CENTS PER THERM</b>													
28	COMMODITY (Pipeline) (1/15)	0.00694	0.00717	(0.00023)	(2.51)	0.00717	0.00717	-				10.01	
29	NO NOTICE SERVICE (2/16)	-	0.00694	-	-	-	-	-				32.65	
30	SWING SERVICE (3/17)	0.19367	0.23827	(0.04460)	(20.70)	0.23827	0.23827	-				29.34	
31	COMMODITY (Other) (4/18)	0.06124	0.05796	0.00328	5.62	0.07691	0.05796	0.01893				-	
32	DEMAND (5/19)	0.50402	0.41362	0.09040	21.86	0.53503	0.41367	0.12136				-	
33	OTHER (6/20)	-	-	-	-	-	-	-				-	
<b>LESS END-USE CONTRACT</b>													
34	COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-				-	
35	DEMAND (8/22)	-	-	-	-	-	-	-				-	
36		0.26236	0.36769	(0.06533)	(23.21)	0.36736	0.36653	0.02083				5.66	
37	TOTAL COST (11/24)	-	0.36767	(0.36767)	(100.00)	(0.90006)	0.36653	(1.26658)				(345.56)	
38	NET UNBILLED (12/25)	-	0.36855	(0.04225)	(11.46)	0.30460	0.36736	(0.06266)				(17.11)	
39	COMPANY USE (13/26)	0.32630	0.00180	-	-	0.00180	0.00180	-				(17.03)	
40	TOTAL THERM SALES (11/27)	0.32610	0.37035	(0.04225)	(11.41)	0.30630	0.36915	(0.06285)				(17.03)	
41	TRUE-UP (E-2)	1.00376	1.00376	-	-	1.00376	1.00376	-				(17.03)	
42	TOTAL COST OF GAS (40+41)	0.32633	0.37174	(0.04241)	(11.41)	0.30745	0.37054	(0.06309)				(17.25)	
43	REVENUE TAX FACTOR	0.329	0.372	(0.042)	(11.41)	0.307	0.371	(0.064)				-	
44	PGA FACTOR ADJUSTED FOR TAXE (42x43)	-	-	-	-	-	-	-				-	
45	PGA FACTOR ROUNDED TO NEAREST .001	-	-	-	-	-	-	-				-	

COMPANY: CITY GAS COMPANY OF FLORIDA		COMPARISON OF ACTUAL VERSUS FLEX-DOWN ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR				SCHEDULE A-1/R (REVISED 8/08/94) (Flex Down) PAGE 2 OF 19			
ESTIMATED FOR THE PERIOD OF:		APRIL 96		Through		MARCH 97			
		CURRENT MONTH: 07/96		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
COST OF GAS PURCHASED		ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment	2,374,286	2,452,272	22,986	68.00	10,035,061	13,652,823	3,617,762	12.23
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	2,298	8,188	-	-	31,277	30,422	855	-
3	SWING SERVICE	-	-	-	-	-	-	-	-
4	COMMODITY (Other)	1,260,111	1,288,177	28,066	(30.89)	10,035,061	13,652,823	3,617,762	(24.99)
5	DEMAND (Line 32-29 A-1 support detail)	288,826	222,491	14,335	(1.91)	10,035,061	13,652,823	3,617,762	(0.31)
6	OTHER	6,336	3,375	2,961	28.44	10,035,061	13,652,823	3,617,762	47.74
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
8	DEMAND	-	-	-	-	-	-	-	-
9		-	-	-	-	-	-	-	-
10	Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-
11	TOTAL C (1+2+3+4+5+6+10)-(7+8+9)	2,318,662	2,994,959	(676,297)	(22.58)	10,035,061	13,652,823	(3,617,762)	(26.88)
12	NET UNBILLED	-	(7,024)	7,024	(100.00)	31,277	(30,422)	855	(202.81)
13	COMPANY USE	-	-	-	-	-	-	-	-
14	TOTAL THERM SALES	2,327,736	2,983,445	(655,710)	(21.98)	10,012,907	13,604,378	(2,692,071)	(19.79)
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline) Billing Determinants Only	8,211,705	6,411,172	1,800,533	28.11	25,908,467	28,973,031	(3,064,564)	(3.98)
16	NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support, detail)	1,142,970	1,193,930	-	-	1,142,970	1,193,930	-	-
17	SWING SERVICE Commodity	-	-	-	-	-	-	-	-
18	COMMODITY (Other) Commodity	8,211,705	6,411,172	1,800,533	28.11	25,908,467	28,973,031	(3,064,564)	(3.98)
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	1,142,970	1,193,930	-	(13.58)	1,142,970	1,193,930	-	(28.19)
20	OTHER Commodity	6,336	3,375	2,961	5.40	6,336	3,375	2,961	14.23
<b>LESS END-USE CONTRACT</b>									
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
22	DEMAND	-	-	-	-	-	-	-	-
23		-	-	-	-	-	-	-	-
24	TOTAL PURCHASES (17+18+20)-(21+23)	8,211,705	6,411,172	1,800,533	28.08	25,908,467	28,973,031	(3,064,564)	(3.95)
25	NET UNBILLED	-	(15,000)	15,000	-	(34,750)	(60,000)	25,250	(42.08)
26	COMPANY USE	-	-	-	-	-	-	-	-
27	TOTAL THERM SALES (24-26 Estimated only)	7,105,815	6,396,172	709,643	11.09	32,956,270	28,913,031	4,043,239	22.45
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline) (1/15)	0.0749	0.0754	(0.0005)	29.44	0.0749	0.0754	(0.0005)	18.80
29	NO NOTICE SERVICE (2/16)	0.00894	0.00894	-	-	0.00894	0.00894	-	-
30	SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31	COMMODITY (Other) (4/18)	0.1299	0.1299	0.0033	(45.90)	0.1299	0.1299	-	(32.22)
32	DEMAND (5/19)	0.06124	0.05395	0.00729	13.51	0.07691	0.05540	0.02151	38.83
33	OTHER (6/20)	0.50402	0.41362	0.09040	21.86	0.53603	0.41367	0.12136	29.34
<b>LESS END-USE CONTRACT</b>									
34	COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35	DEMAND (8/22)	-	-	-	-	-	-	-	-
36		-	-	-	-	-	-	-	-
37	TOTAL COST (11/24)	0.28236	0.46715	(0.18479)	(39.58)	0.38738	0.50617	(0.11881)	(23.47)
38	NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39	COMPANY USE (13/26)	-	0.46827	(0.46827)	(100.00)	(0.90009)	0.50703	(1.40708)	(277.51)
40	TOTAL THERM SALES (11/27)	0.32830	0.48824	(0.14194)	(30.31)	0.30480	0.50729	(0.20279)	(39.98)
41	TRUE-UP (E-2)	0.00180	0.00180	-	-	0.00180	0.00180	-	-
42	TOTAL COST OF GAS (40+41)	0.32810	0.47004	(0.14194)	(30.20)	0.30630	0.50909	(0.20279)	(39.83)
43	REVENUE TAX FACTOR	1.00378	1.00378	-	-	1.00378	1.00378	-	-
44	PGA FACTOR ADJUSTED FOR TAXES (42+43)	0.32833	0.47181	(0.14248)	(30.20)	0.30745	0.51100	(0.20355)	(39.83)
45	PGA FACTOR ROUNDED TO NEAREST .001	0.329	0.472	(0.142)	(30.20)	0.307	0.511	(0.204)	(39.92)

COMPANY:  
CITY GAS COMPANY OF FLORIDA

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

PAGE 3 OF 11

FOR THE PERIOD: APRIL 96 THROUGH MARCH 97

CURRENT MONTH: 07/96

COMMODITY (Pipeline)	(A) THERMS	(B) INV. AMOUNT	(C) COST PER THERM
1 Commodity Pipeline - Scheduled FTS	6,613,510	38,173.04	0.00582
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment			
4 Commodity Adjustments	1,294,102	18,462.00	
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	8,203,102	57,305.84	0.00699
	Sched A-1 Ln 15	Sched A-1 Ln 1	Sched A-1 Ln 28
<b>SWING SERVICE</b>			
9 Swing Service Scheduled			
10 Alert Day Volumes - FGT			
11 Operational Flow Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed to Others			
13 Operating Account Balancing			
14 Other - Net market delivery imbalance			
15			
16 TOTAL SWING SERVICE	0	0.00	0.00
	Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS	6,203,102	1,732,337.48	0.27921
18 Commodity Other - Scheduled ITS			
19 Imbalance Cashout - FGT		0.00	
20 Imbalance Cashout - Other Shippers		22,010.57	
21 Imbalance Cashout - Transporting Cust.		0.00	
22 Commodity Adjustment		224,261.20	
23 No Notice Commodity Adjustment			
24 TOTAL COMMODITY (Other)	6,203,102	1,980,609.25	0.31929
	Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement	12,500,000	764,916.48	0.06128
26 Less Relinquished to End-Users	(1,488,000)	28,385.25	0.01916
27 Less Relinquished Off System			
28 Other - Firm winter supply			
29 Demand - No Notice	1,488,000	0.00	0.00000
30 Revenue Sharing - FGT			
31 Other - Storage Demand			
32 TOTAL DEMAND	12,500,000	793,301.73	0.06343
	Sched A-1 Line 19+16	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29
<b>OTHER</b>			
33 Other - Monthly purchase from Peoples Gas	1,000,000	0.00	0.00000
34 Peak Shaving			
35 Storage withdrawal			
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER	1,000,000	0.00	0.00000
	Schedule A-1 Line 20	Schedule A-1 Line 6	Schedule A-1 Line 33

COMPANY:		CALCULATION OF TRUE-UP AND INTEREST PROVISION				SCHEDULE A-2			
CITY GAS COMPANY OF FLORIDA		APRIL 96 Through MARCH 97				(REVISED 6/08/94)			
FOR THE PERIOD OF:						PAGE 4 OF 11			
	CURRENT MONTH: 07/96		DIFFERENCE		PERIOD TO DATE		DIFFERENCE		
	(A) ACTUAL	(B) ESTIMATE	(C) AMOUNT	(D) %	(E) ACTUAL	(F) ESTIMATE	(G) AMOUNT	(H) %	
<b>TRUE-UP CALCULATION</b>									
1	PURCHASED GAS COST (Sch A-1 Fix down line 4+6)	1,554,353	2,239,848	685,495	30.60%	6,802,234	10,431,266	3,629,032	34.79%
2	TRANSP GAS COST (Sch A-1 Fix down line 1+2+3+5)	784,309	755,111	(9,198)	-1.22%	3,232,827	3,221,557	(11,270)	-0.35%
3	TOTAL	2,318,662	2,994,959	676,297	22.58%	10,035,061	13,652,823	3,617,762	26.50%
4	FUEL REVENUES (Sch A-1 Fix down line 14) (NET OF REVENUE TAX)	2,327,735	2,983,445	655,710	21.98%	10,912,307	13,604,378	2,692,071	19.79%
5	TRUE-UP (COLLECTED) OR REFUNDED	(12,755)	(12,755)	-	0.00%	(51,020)	(51,020)	-	0.00%
6	FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,314,980	2,970,690	655,710	22.07%	10,861,287	13,553,358	2,692,071	19.86%
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(3,682)	(24,269)	(20,587)	84.83%	826,226	(99,465)	(925,691)	930.67%
8	INTEREST PROVISION-THIS PERIOD (21)	(2,379)	2,460	4,839	196.71%	(19,118)	10,035	29,153	290.51%
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST	(525,061)	543,870	1,068,931	196.54%	(1,376,495)	573,226	1,949,721	340.13%
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	12,755	12,755	-	0.00%	51,020	51,020	-	0.00%
10a	Refund (if applicable)	-	-	-	-	-	-	-	-
10b	Refund of interim rate increase	-	-	-	-	-	-	-	-
11	TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(518,367)	534,816	1,053,183	196.92%	(518,367)	534,816	1,053,183	196.92%
<b>INTEREST PROVISION</b>									
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(525,061)	543,870	1,068,931	196.54%				
13	ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	(515,988)	532,356	1,048,344	196.93%				
14	TOTAL (12+13)	(1,041,049)	1,076,226	2,117,275	196.73%				
15	AVERAGE (50% OF 14)	(520,525)	538,113	1,058,638	196.73%				
16	INTEREST RATE - FIRST DAY OF MONTH	0.05520	0.05520	-	0.00%				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05450	0.05450	-	0.00%				
18	TOTAL (16+17)	0.10970	0.10970	-	0.00%				
19	AVERAGE (50% OF 18)	0.05485	0.05485	-	0.00%				
20	MONTHLY AVERAGE (19/12 Months)	0.00457	0.00457	0.00000	0.02%				
21	INTEREST PROVISION (15*20)	(2,379)	2,460	4,839	196.71%				

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



COMPANY: CITY GAS COMPANY OF FLORIDA

TRANSPORTATION PURCHASES  
SYSTEM SUPPLY AND END USE

SCHEDULE A-3  
(REVISED 8/19/93)  
PAGE 6 OF 11

ACTUAL FOR THE PERIOD OF:  
PRESENT MONTH: July '96

APRIL 96

Through

MARCH 97

DATE	(A) PURCHASED FROM	(B) PURCHASED FOR	(C) SCH TYPE	(D) SYSTEM SUPPLY	(E) END USE	(F) TOTAL PURCHASED	COMMODITY COST		(I) DEMAND COST	(J) OTHER CHARGES ACA/GRI/FUEL	(K) TOTAL CENTS PER THERM
							(G) THIRD PARTY	(H) PIPELINE			
								21,400	307,608	57,358	
				1,507,467		1,507,467	1,412,358				25.04
				1,482,979		1,482,979	1,423,240				25.82
				597,752		597,752	145,480				24.00
				140,355		140,355	33,051				20.40
				2,061,350		2,061,350	704,138				23.92
				12,850		12,850	3,030				23.65
				9,700,000		9,700,000	2,600,000	21,000	10,000	61,000	6.81

**TRANSPORTATION SYSTEM SUPPLY**

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

FOR THE PERIOD OF:                      **07/01/96**                      Through                      **07/31/96**

MONTH: **07/96**

(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT MMBtu/d	(D) NET AMOUNT MMBtu/d	(E) MONTHLY GROSS MMBtu	(F) MONTHLY NET MMBtu	(G) WELLHEAD PRICE \$/MMBtu	(H) CITYGATE PRICE (GxE)/F
1 Norain	611	1,508	3,490	111,879	109,190	2.5865	2.6747
2 Norain	282	1,561	1,510	48,391	48,810	2.5865	2.6739
3 Pan Energy	Comp Sta 8	6,463	6,185	262,363	253,735	2.6500	2.6460
4 Pan Energy	Comp Sta 8	3,085	2,953	95,635	82,473	2.6500	2.7400
5 Pan Energy	Comp Sta 8	6,496	6,215	263,345	254,885	2.6000	2.6805
6 NGC	CS 11	11,694	11,208	362,314	350,548	2.4000	2.4819
7 NGC	CS 8	16,870	16,409	520,070	508,679	2.4000	2.4821
8 Pan Energy	CS 11	6,273	5,000	256,463	248,000	2.5000	2.5853
9 Pan Energy	CS 11	7,954	7,595	243,474	235,448	2.2300	2.3060
10 Tappan	Col Gulf	4,724	4,568	146,444	141,609	2.3450	2.4291
<b>TOTAL</b>							

**WEIGHTED AVERAGE**

**NOTE: CITY GATE PRICE SHOULD NOT INCLUDE FGT TRANSPORTATION CHARGES**

Company: City Gas Company of Florida		THERM SALES AND CUSTOMER DATA				SCHEDULE A-6 (REVISED 8/19/83) PAGE 7 OF 11			
FOR THE PERIOD OF:		APRIL 86		Through		MARCH 87			
	CURRENT MONTH: 07/86		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE		
	(A) ACTUAL	(B) ESTIMATE	(C) AMOUNT	(D) %	(E) ACTUAL	(F) ESTIMATE	(G) AMOUNT	(H) %	
<b>THERM SALES (FIRM)</b>									
1 RESIDENTIAL	1,401,231	1,397,670	(3,561)	-0.25%	6,730,890	6,356,218	(374,684)	-5.57%	
2 COMMERCIAL	3,395,298	3,782,690	387,394	11.41%	14,959,848	15,468,170	508,324	3.40%	
3 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%	
4 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%	
	-	-	-	0.00%	-	-	-	0.00%	
5 TOTAL FIRM	4,796,527	5,180,360	383,833	8.00%	21,690,726	21,824,386	133,660	0.62%	
<b>THERM SALES (INTERRUPTIBLE)</b>									
6 INTERRUPTIBLE	325,521	442,901	117,380	36.06%	2,409,264	2,050,399	(358,865)	-14.90%	
7 LARGE INTERRUPTIBLE	383,253	772,911	389,658	101.67%	2,487,398	3,038,247	550,849	22.15%	
8 TRANSPORTATION	1,600,416	-	(1,600,416)	-100.00%	6,722,783	-	(6,722,783)	-100.00%	
9 TOTAL INTERRUPTIBLE	2,309,190	1,215,812	(1,093,378)	-47.35%	11,619,445	5,088,646	(6,530,799)	-56.21%	
10 TOTAL THERM SALES	7,105,717	6,396,172	(709,545)	-9.99%	33,310,171	28,913,032	(6,397,139)	-19.20%	
<b>NUMBER OF CUSTOMERS (FIRM)</b>					<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>				
11 RESIDENTIAL	91,735	92,930	1,195	1.30%	91,998	92,838	838	0.91%	
12 COMMERCIAL	4,638	4,928	290	6.25%	4,642	4,868	226	4.87%	
13 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%	
14 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%	
	-	-	-	0.00%	-	-	-	0.00%	
15 TOTAL FIRM	96,373	97,858	1,485	1.54%	96,640	97,704	1,064	1.10%	
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>					<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>				
16 INTERRUPTIBLE	15	10	(5)	-33.33%	18	11	(5)	-31.25%	
17 LARGE INTERRUPTIBLE	4	3	(1)	-25.00%	3	3	-	0.00%	
18 TRANSPORTATION	42	-	(42)	-100.00%	40	-	(40)	-100.00%	
19 TOTAL INTERRUPTIBLE	61	13	(48)	-78.69%	59	14	(45)	-76.27%	
20 TOTAL CUSTOMERS	96,434	97,871	1,437	1.49%	96,699	97,718	1,019	1.05%	
<b>THERM USE PER CUSTOMER</b>									
21 RESIDENTIAL	15	15	(0)	-1.54%	18	17	(1)	-5.56%	
22 COMMERCIAL	732	768	36	4.85%	806	794	(12)	-1.49%	
23 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%	
24 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%	
25 INTERRUPTIBLE	21,701	44,290	22,589	104.09%	37,645	46,800	8,955	23.79%	
26 LARGE INTERRUPTIBLE	95,813	257,637	161,824	168.89%	207,283	253,187	45,904	22.15%	
27 TRANSPORTATION	38,105	-	(38,105)	-100.00%	42,017	-	(42,017)	-100.00%	



Actual

Checked:

FTS	THERMS	RATE	AMOUNT	
FTS-1	1,274,486	0.00717	9,209.48	
FTS-2	1,437,114	0.00479	6,885.21	
FTS-3	731,931	0.00717	5,247.95	
FTS-4	819,099	0.00479	3,923.48	
Total FTS	4,272,630		25,266.12	( )
FTS-1	16,059	0.00717	115.78	
FTS-2	20,861	0.00479	100.02	
Cocoa, Eau Gallie, Indian River	448,404	0.00717	3,215.06	
End-Use / Merrill Square	501,806	0.00479	2,403.65	
Transfer	0	0.00717	0.00	
FTS-1	94,886	0.00717	680.19	
FTS-2	106,164	0.00479	508.53	
Melbourne	77,421	0.00717	554.89	
FTS-2	88,629	0.00479	423.47	
Total Forward	1,215,099		8,776.29	( )
On System	988,090	0.00886	8,765.97	( )
Total FTS	2,203,189		17,542.26	( )
MIMC: FGT Fixed charges paid on 10th of month			0.00	
FTS-1 Demand	2,125,830	0.04331	92,075.81	( )
City of Melbourne	1,485,500		6,365.87	( )
City of Palm Bay	1,111,560	0.04331	48,006.86	( )
City of Ft. Pierce	1,442,110	0.04331	62,559.72	( )
City of Melbourne	1,111,560	0.04331	48,006.86	( )
Total FTS-1	7,276,510		314,065.28	
FTS-2 Demand	1,901,800	0.07900	151,362.00	( )
FTS-3 Demand	1,755,500		1,171,377.71	( )
FTS-4 Demand	1,488,500		1,050,000.00	( )
Total FTS-2 Demand	3,901,800		3,332,739.71	( )
FTS-1 Supply Demand	1,200,000	0.00884	10,608.00	( )
FTS-2 Supply Demand	1,200,000	0.00884	10,608.00	( )
FTS-3 Supply Demand	4,182,500		3,067,750.00	( )
FTS-4 Supply Demand	3,125,000		2,242,500.00	( )

OTHER CHARGES: Due on or after 20th of month

THERMS	RATE	AMOUNT	
1,488,500		1,171,377.71	( )
1,901,800		3,332,739.71	( )
1,755,500		1,050,000.00	( )
1,488,500		1,067,250.00	( )
1,200,000		10,608.00	( )
1,200,000		10,608.00	( )
4,182,500		3,067,750.00	( )
3,125,000		2,242,500.00	( )

CITY GAS COMPANY OF FLORIDA  
Gas Invoices for the month of 07/96

POT -	Debits	Credits	Payments		Vouchers for prev. month	Invoice number	Invoice date	Invoice paid
			At this month	By Accruals				
FTS-1 Commodity (Mis Br/TC) 07/96		6,613,610.0		39,173.04				
Reverse FTS-1 Commodity accr 06/96		(4,865,617.0)		(26,770.97)				
FTS-1 Commodity 06/96		6,541,950.0	46,953.87					
FTS-1 Demand (Mis Br/TC) 07/96	13,029,300.0			706,217.49				
Reverse FTS-1 Demand accr 06/96	(11,262,910.0)			(687,843.11)				
FTS-1 Demand 06/96	10,807,910.0		654,224.61					
<b>FGT Net Imbalance</b>								
Pedlar Gas 06/96		8,602.9	335.70					
Reverse Accrual Non-TC 06/96	(1,861,204.0)			(434,017.08)				
Non-TC 06/96	1,861,204.0		426,849.08					
Reverse Accrual ProEnergy 06/96	(2,981,383.0)			(704,491.35)				
ProEnergy 06/96	2,981,380.0			704,135.61				
Reverse Accrual Amoco 06/96	(1,650,723.0)			(392,672.07)				
Amoco 06/96	1,650,720.0		403,448.17					
Reverse Accrual Enron 06/96	(29,902.0)			(7,026.97)				
Enron 06/96	51,450.0		12,060.75					
Reverse Accrual ProEnergy 06/96	(89,038.0)			(20,834.42)				
ProEnergy 06/96	89,040.0		20,836.36					
Reverse Accrual NGC 06/96	(12,854.0)			(3,039.97)				
NGC 06/96	12,850.0			3,039.03				
<b>CURRENT WITH ACCRUALS:</b>								
Non-TC - 07/96	1,861,467.0			412,856.11				
ProEnergy - 07/96	1,462,079.0			143,240.39				
NGC - 07/96	1,667,762.0			143,460.46				
Amoco - 07/96	1,640,855.0			183,030.50				
<b>Total purchases &amp; accruals 07/96</b>		<b>13,297,776.0</b>		<b>1,866,536.64</b>				<b>0.00</b>

CITY GAS COMPANY OF FLORIDA  
SUMMARY OF GAS SUPPLIERS - 07/98

PST	Gross Terms called	Net Terms received	Amount This month		Voucher / Invoice number		
			Payments	Accruals	Date	Amount	
<b>OVERTENDERS / TRANSP. CUSTOMERS</b>							
<b>Total overtenders 12/98</b>			0.00	0.00			0.00
<b>BOOK-OUT TRANSACTIONS</b>							
<b>Total book-outs 06/98</b>			1852.17	2735.25			0.00
<b>STORAGE TRANSACTIONS</b>							
<b>Total storage costs 06/98</b>			0.00	14,383.62			0.00
<b>Total</b>			1852.17	15,674.63			0.00
			1852.17	15,674.63			0.00
			1852.17	15,674.63			0.00

COMPANY:		COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR				SCHEDULE A-1 (REVISED 6/08/94)			
CITY GAS COMPANY OF FLORIDA		ESTIMATED FOR THE PERIOD OF:				PAGE 1 OF 11			
		APRIL 96		Through		MARCH 97			
		CURRENT MONTH:		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
COST OF GAS PURCHASED		ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment	59,485	45,429	14,056	30.94	248,320	238,554	9,766	4.09
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	8,065	8,068	-	-	42,422	42,422	-	-
3	SWING SERVICE	-	-	-	-	-	-	-	-
4	COMMODITY (Other)	1,407,705	1,509,661	(101,956)	(6.75)	5,198,778	7,927,495	2,728,717	3.27
5	DEMAND (Line 32 - 29 A-1 support detail)	701,348	774,293	(72,945)	(9.42)	3,710,868	3,999,747	(288,879)	(7.22)
6	OTHER	4,852	3,617	1,235	25.85	27,712	19,293	8,419	43.64
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
8	DEMAND	-	-	-	-	-	-	-	-
9		-	-	-	-	-	-	-	-
10	Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-
11	TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	2,181,158	2,341,068	(159,910)	(6.83)	12,216,219	12,227,511	(11,292)	(0.09)
12	NET UNBILLED	-	-	-	-	-	-	-	-
13	COMPANY USE	-	(5,535)	5,535	(100.00)	31,277	(27,527)	58,804	(213.62)
14	TOTAL THERM SALES	2,456,523	2,352,486	104,037	4.42	13,368,830	12,287,378	1,081,452	8.80
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline) Billing Determinants Only	5,879,660	6,335,927	(456,267)	(10.36)	31,542,839	33,271,064	(1,728,225)	(5.19)
16	NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	1,162,500	1,162,500	-	-	6,113,500	6,112,500	1,000	-
17	SWING SERVICE Commodity	-	-	-	-	-	-	-	-
18	COMMODITY (Other) Commodity	5,879,660	6,335,927	(456,267)	(10.36)	31,542,839	33,271,064	(1,728,225)	(5.19)
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	3,416,360	13,354,490	(9,938,130)	(29.49)	48,648,520	68,984,970	(20,336,450)	(29.62)
20	OTHER Commodity	3,404	8,745	(5,341)	7.53	12,632	46,640	(34,008)	12.98
<b>LESS END-USE CONTRACT</b>									
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
22	DEMAND	-	-	-	-	-	-	-	-
23		-	-	-	-	-	-	-	-
24	TOTAL PURCHASES (17+18+20)-(21+23)	5,689,064	6,344,672	(655,608)	(10.33)	31,595,531	33,317,704	(1,722,173)	(5.17)
25	NET UNBILLED	-	-	-	-	-	-	-	-
26	COMPANY USE	-	(15,000)	15,000	(100.00)	(34,750)	(75,000)	40,250	(53.67)
27	TOTAL THERM SALES (24-26 Estimated only)	7,600,958	6,329,672	1,271,286	20.08	40,557,228	33,242,704	7,314,524	22.00
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline) (1/15)	0.01047	0.00717	0.00330	46.03	0.00787	0.00717	0.00070	9.76
29	NO NOTICE SERVICE (2/16)	0.00694	0.00694	-	-	0.00694	0.00694	-	-
30	SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31	COMMODITY (Other) (4/18)	0.24785	0.23827	0.00958	4.02	0.23954	0.23827	0.00127	8.93
32	DEMAND (5/19)	0.07448	0.05798	0.01650	28.46	0.07644	0.05798	0.01846	31.84
33	OTHER (6/20)	0.48406	0.41361	0.07045	17.03	0.52593	0.41366	0.11227	27.14
<b>LESS END-USE CONTRACT</b>									
34	COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35	DEMAND (8/22)	-	-	-	-	-	-	-	-
36		-	-	-	-	-	-	-	-
37	TOTAL COST (11/24)	0.38339	0.36898	0.01441	3.91	0.38664	0.36700	0.01964	5.35
38	NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39	COMPANY USE (13/26)	-	0.36900	(0.36900)	(100.00)	(0.90005)	0.36703	(1.26708)	(345.23)
40	TOTAL THERM SALES (11/27)	0.28696	0.36986	(0.08290)	(22.41)	0.30121	0.36783	(0.06662)	(18.11)
41	TRUE-UP (E-2)	0.00180	0.00180	-	-	0.00180	0.00180	-	-
42	TOTAL COST OF GAS (40+41)	0.28876	0.37166	(0.08290)	(22.31)	0.30301	0.36963	(0.06662)	(18.02)
43	REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.28985	0.37306	(0.08321)	(22.30)	0.30415	0.37102	(0.06687)	(18.02)
45	PGA FACTOR ROUNDED TO NEAREST .001	0.290	0.373	(0.083)	(22.30)	0.304	0.371	(0.067)	(18.06)



COMPANY:		COMPARISON OF ACTUAL VERSUS FLEX-DOWN ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR						SCHEDULE A-1/R (REVISED 6/08/94)	
CITY GAS COMPANY OF FLORIDA		ESTIMATED FOR THE PERIOD OF:						(Flex Down) PAGE 2 OF 11	
		APRIL 98		Through		MARCH 97			
		CURRENT MONTH: 08/98		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
COST OF GAS PURCHASED		ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment	58,485	45,143	14,342	31.77	248,530	213,401	34,919	16.36
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	8,088	8,088	-	-	42,422	42,422	-	-
3	SWING SERVICE	-	-	-	-	-	-	-	-
4	COMMODITY (Other)	1,407,709	1,908,857	(502,252)	(26.30)	8,188,778	12,326,547	(4,138,769)	(33.58)
5	DEMAND (Line 32 - 29 A-1 support detail)	701,348	706,771	(5,423)	(0.77)	3,310,988	3,726,718	(415,730)	(0.40)
6	OTHER	4,882	3,817	995	25.85	27,712	19,293	8,419	43.64
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
8	DEMAND	-	-	-	-	-	-	-	-
9		-	-	-	-	-	-	-	-
10	Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-
11	TOTAL CO (1 + 2 + 3 + 4 + 5 + 6 + 10) - (7 + 8 + 9)	2,181,158	2,673,556	(492,398)	(18.42)	12,216,219	18,326,379	(4,110,160)	(25.17)
12	NET UNBILLED	-	-	-	-	-	-	-	-
13	COMPANY USE	-	(6,338)	6,338	(100.00)	31,277	(36,758)	68,035	(185.09)
14	TOTAL THERM SALES	2,456,523	2,662,163	(205,640)	(7.72)	13,368,830	16,266,541	(2,897,711)	(17.81)
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline) Billing Determinants Only	5,678,880	6,335,927	(656,287)	(10.36)	31,542,833	33,271,063	(1,728,224)	(5.19)
16	NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	1,182,500	1,182,500	-	-	6,112,500	6,112,500	-	-
17	SWING SERVICE Commodity	-	-	-	-	-	-	-	-
18	COMMODITY (Other) Commodity	5,678,880	6,335,927	(656,287)	(10.36)	31,542,833	33,271,063	(1,728,224)	(5.19)
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	5,418,360	12,986,285	(3,578,925)	(27.55)	48,548,530	67,488,188	(18,939,658)	(28.06)
20	OTHER Commodity	3,404	8,745	559	7.53	42,682	46,640	6,052	12.98
<b>LESS END-USE CONTRACT</b>									
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
22	DEMAND	-	-	-	-	-	-	-	-
23		-	-	-	-	-	-	-	-
24	TOTAL PURCHASES (17 + 18 + 20) - (21 + 23)	5,689,064	6,344,672	(655,608)	(10.33)	31,595,531	33,317,703	(1,722,172)	(5.17)
25	NET UNBILLED	-	-	-	-	-	-	-	-
26	COMPANY USE	-	(15,000)	15,000	-	(34,750)	(75,000)	40,250	(53.67)
27	TOTAL THERM SALES (24-26 Estimated only)	7,600,958	6,329,672	1,271,286	20.08	40,557,228	33,242,703	7,314,525	22.00
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline) (1/15)	0.01047	0.00712	0.00335	47.05	0.00787	0.00841	0.00144	22.78
29	NO NOTICE SERVICE (2/16)	0.00694	0.00694	-	-	0.00694	0.00694	-	-
30	SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31	COMMODITY (Other) (4/18)	0.24785	0.30145	(0.05360)	(17.78)	0.26954	0.37046	(0.10092)	(29.94)
32	DEMAND (5/19)	0.07448	0.05438	0.02010	36.96	0.07644	0.05521	0.02123	38.45
33	OTHER (6/20)	0.48406	0.41361	0.07045	17.03	0.52593	0.41366	0.11227	27.14
<b>LESS END-USE CONTRACT</b>									
34	COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35	DEMAND (8/22)	-	-	-	-	-	-	-	-
36		-	-	-	-	-	-	-	-
37	TOTAL COST (11/24)	0.38339	0.42139	(0.03800)	(9.02)	0.38664	0.49002	(0.10338)	(21.10)
38	NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39	COMPANY USE (13/26)	-	0.42240	(0.42240)	(100.00)	(0.90005)	0.49011	(1.39016)	(283.64)
40	TOTAL THERM SALES (11/27)	0.28696	0.42238	(0.13542)	(32.06)	0.30121	0.49113	(0.18992)	(38.67)
41	TRUE-UP (E-2)	0.00180	0.00180	-	-	0.00180	0.00180	-	-
42	TOTAL COST OF GAS (40 + 41)	0.28876	0.42418	(0.13542)	(31.93)	0.30301	0.49293	(0.18992)	(38.53)
43	REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.28985	0.42577	(0.13592)	(31.92)	0.30415	0.49478	(0.19063)	(38.53)
45	PGA FACTOR ROUNDED TO NEAREST .001	0.290	0.426	(0.136)	(31.92)	0.304	0.495	(0.191)	(38.59)

COMPANY:  
CITY GAS COMPANY OF FLORIDA

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

PAGE 3 OF 11

FOR THE PERIOD: APRIL 96 THROUGH MARCH 97

CURRENT MONTH: 08/96

COMMODITY (Pipeline)	(A)	(B)	(C)
	THERMS	INV. AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	7,560,370	44,818.84	0.00593
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment			
4 Commodity Adjustments	(1,890,710)	14,688.26	
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	5,679,660	59,485.10	0.01047
	Sched A-1 Ln 15	Sched A-1 Ln 1	Sched A-1 Ln 28
<b>SWING SERVICE</b>			
9 Swing Service Scheduled			
10 Alert Day Volumes - FGT			
11 Operational Flow Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed to Others			
13 Operating Account Balancing			
14 Other - Net market delivery imbalance			
15			
16 TOTAL SWING SERVICE	0	0.00	0.00
	Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS	5,679,660	1,029,215.35	0.18121
18 Commodity Other - Scheduled ITS			
19 Imbalance Cashout - FGT		0.00	
20 Imbalance Cashout - Other Shippers		0.00	
21 Imbalance Cashout - Transporting Cust.		0.00	
22 Commodity Adjustment		207,688.45	
23 No Notice Commodity Adjustment			
24 TOTAL COMMODITY (Other)	5,679,660	1,236,883.80	0.21777
	Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement	12,998,410	713,099.18	0.05486
26 Less Relinquished to End-Users	(3,582,080)	(26,104.77)	0.00729
27 Less Relinquished Off System			
28 Other - Firm winter supply			
29 Demand - No Notice	1,162,500	8,087.75	0.00894
30 Revenue Sharing - FGT			
31 Other - Storage Demand		14,353.92	
32 TOTAL DEMAND	10,578,850	709,416	0.06706
	Sched A-1 Line 19+16	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29
<b>OTHER</b>			
33 Other - Monthly purchase from Peoples Gas	9,403.80	4,582.00	0.48406
34 Peak Shaving			
35 Storage withdrawal			
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER	9,404	4,582.00	0.48406
	Schedule A-1 Line 20	Schedule A-1 Line 6	Schedule A-1 Line 33

COMPANY:		CALCULATION OF TRUE-UP AND INTEREST PROVISION						SCHEDULE A-2	
CITY GAS COMPANY OF FLORIDA								(REVISED 6/08/94)	
FOR THE PERIOD OF:		APRIL 96		Through		MARCH 97		PAGE 4 OF 11	
	CURRENT MONTH: 08/96		DIFFERENCE		PERIOD TO DATE		DIFFERENCE		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
<b>TRUE-UP CALCULATION</b>									
1	PURCHASED GAS COST (Sch A-1 Flx down line 4+6)	1,412,257	1,913,574	501,317	26.20%	8,214,491	12,344,840	4,130,349	33.46%
2	TRANSP GAS COST (Sch A-1 Flx down line 1+2+3+5)	768,901	759,982	(8,919)	-1.17%	4,001,728	3,981,539	(20,189)	-0.51%
3	TOTAL	2,181,158	2,673,556	492,398	18.42%	12,216,219	16,326,379	4,110,160	25.17%
4	FUEL REVENUES (Sch A-1 Flx down line 14) (NET OF REVENUE TAX)	2,456,523	2,662,163	205,640	7.72%	13,368,830	16,266,541	2,897,711	17.81%
5	TRUE-UP (COLLECTED) OR REFUNDED	(12,755)	(12,755)	-	0.00%	(63,775)	(63,775)	-	0.00%
6	FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,443,768	2,649,408	205,640	7.76%	13,305,055	16,202,766	2,897,711	17.88%
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	262,610	(24,148)	(286,758)	1187.50%	1,088,836	(123,613)	(1,212,449)	980.84%
8	INTEREST PROVISION-THIS PERIOD (21)	(1,721)	2,392	4,113	171.95%	(20,839)	12,427	33,266	267.69%
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST	(518,367)	534,816	1,053,183	196.92%	(1,376,495)	573,226	1,949,721	340.13%
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	12,755	12,755	-	0.00%	63,775	63,775	-	0.00%
10a	Refund (if applicable)	-	-	-	---	-	-	-	---
10b	Refund of interim rate increase	-	-	-	---	-	-	-	---
11	TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(244,723)	525,815	770,538	146.54%	(244,723)	525,815	770,538	146.54%
<b>INTEREST PROVISION</b>									
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(518,367)	534,816	1,053,183	196.92%				
13	ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	(243,002)	523,423	766,425	146.43%				
14	TOTAL (12+13)	(761,369)	1,058,239	1,819,608	171.95%				
15	AVERAGE (50% OF 14)	(380,685)	529,120	909,805	171.95%				
16	INTEREST RATE - FIRST DAY OF MONTH	0.05450	0.05450	-	0.00%				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05400	0.05400	-	0.00%				
18	TOTAL (16+17)	0.10850	0.10850	-	0.00%				
19	AVERAGE (50% OF 18)	0.05425	0.05425	-	0.00%				
20	MONTHLY AVERAGE (19/12 Months)	0.00452	0.00452	0.00000	0.02%				
21	INTEREST PROVISION (15x20)	(1,721)	2,392	4,113	171.95%				

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

COMPANY: CITY GAS COMPANY OF FLORIDA

TRANSPORTATION PURCHASES  
SYSTEM SUPPLY AND END USE

SCHEDULE A-3  
(REVISED 8/19/93)  
PAGE 5 OF 11

ACTUAL FOR THE PERIOD OF:  
PRESENT MONTH: August '96

APRIL 96

Through

MARCH 97

DATE	(A) PURCHASED FROM	(B) PURCHASED FOR	(C) SCH TYPE	(D) SYSTEM SUPPLY	(E) END USE	(F) TOTAL PURCHASED	COMMODITY COST		(I) DEMAND COST	(J) OTHER CHARGES ACA/GRI/FUEL	(K) TOTAL CENTS PER THERM
							(G) THIRD PARTY	(H) PIPELINE			
08/96	FGT		FTS-1					19,530	695,062	59,485	--
2 *	Noram - 08/96	System Supply	FTS	1,595,806		1,595,806	380,153				23.83
3 *	FenEnergy - 08/96	System Supply	FTS	1,047,967		1,047,967	248,490				23.71
4 *	Amoco - 08/96	System Supply	FTS	717,738		717,738	170,822				23.80
5 *	ProEnergy - 08/96	System Supply	FTS	5,863		5,863	1,184				20.20
6 *	Coral - 08/96	System Supply	FTS	469,847		469,847	107,643				22.92
7 *	Enron - 08/96	System Supply	FTS	137,877		137,877	33,090				24.00
8 *	Texaco - 08/96	System Supply	FTS	1,843,573		1,843,573	428,078				23.22
9 *	NGS - 08/96	System Supply	FTS	1,867,337		1,867,337	437,380				23.42
10 *	NGC - 08/96	System Supply	FTS	99,274		99,274	21,840				22.00
<b>TOTAL</b>				<b>7,784,882</b>	<b>0</b>	<b>7,784,882</b>	<b>1,828,680</b>	<b>19,530</b>	<b>695,062</b>	<b>59,485</b>	<b>33.43</b>



Company: City Gas Company of Florida		THERM SALES AND CUSTOMER DATA						SCHEDULE A-5 (REVISED 8/19/93) PAGE 7 OF 11	
FOR THE PERIOD OF:		APRIL 96 Through				MARCH 97			
	CURRENT MONTH: 08/96		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
<b>THERM SALES (FIRM)</b>									
1 RESIDENTIAL	1,338,572	1,401,420	62,848	4.70%	8,069,452	7,757,636	(311,816)	-3.86%	
2 COMMERCIAL	3,251,619	3,823,584	571,965	17.59%	18,211,465	19,291,754	1,080,289	5.93%	
3 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%	
4 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%	
	-	-	-	0.00%	-	-	-	0.00%	
	-	-	-	0.00%	-	-	-	0.00%	
5 TOTAL FIRM	4,590,191	5,225,004	634,813	13.83%	26,280,917	27,049,390	768,473	2.92%	
<b>THERM SALES (INTERRUPTIBLE)</b>									
6 INTERRUPTIBLE	351,114	457,955	106,841	30.43%	2,760,378	2,508,354	(252,024)	-9.13%	
7 LARGE INTERRUPTIBLE	886,747	646,713	(240,034)	-27.07%	3,374,145	3,684,960	310,815	9.21%	
8 TRANSPORTATION	1,772,906	-	(1,772,906)	-100.00%	8,495,689	-	(8,495,689)	-100.00%	
9 TOTAL INTERRUPTIBLE	3,010,767	1,104,668	(1,906,099)	-63.31%	14,630,212	6,193,314	(8,436,898)	-57.67%	
10 TOTAL THERM SALES	7,600,958	6,329,672	(1,271,286)	-16.73%	40,911,129	33,242,704	(7,668,425)	-18.74%	
<b>NUMBER OF CUSTOMERS (FIRM)</b>					<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>				
11 RESIDENTIAL	92,903	93,183	280	0.30%	92,179	92,905	726	0.79%	
12 COMMERCIAL	4,688	4,963	275	5.87%	4,651	4,887	236	5.07%	
13 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%	
14 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%	
	-	-	-	0.00%	-	-	-	0.00%	
	-	-	-	0.00%	-	-	-	0.00%	
15 TOTAL FIRM	97,591	98,146	555	0.57%	96,830	97,792	962	0.99%	
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>					<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>				
16 INTERRUPTIBLE	14	10	(4)	-28.57%	15	10	(5)	-33.33%	
17 LARGE INTERRUPTIBLE	4	3	(1)	-25.00%	3	3	-	0.00%	
18 TRANSPORTATION	43	-	(43)	-100.00%	40	-	(40)	-100.00%	
19 TOTAL INTERRUPTIBLE	61	13	(48)	-78.69%	58	13	(45)	-77.59%	
20 TOTAL CUSTOMERS	97,652	98,159	507	0.52%	96,888	97,805	917	0.95%	
<b>THERM USE PER CUSTOMER</b>									
21 RESIDENTIAL	14	15	1	4.38%	18	17	(1)	-5.56%	
22 COMMERCIAL	694	770	77	11.07%	783	790	7	0.89%	
23 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%	
24 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%	
25 INTERRUPTIBLE	25,080	45,796	20,716	82.60%	36,805	50,167	13,362	36.30%	
26 LARGE INTERRUPTIBLE	221,687	215,571	(6,116)	-2.76%	224,943	245,664	20,721	9.21%	
27 TRANSPORTATION	41,230	-	(41,230)	-100.00%	42,478	-	(42,478)	-100.00%	



COMPANY:  
CITY GAS COMPANY OF FLORIDA

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

SCHEDULE A-1  
(REVISED 6/08/94)

PAGE 1 OF 11

		APRIL 96		Through		MARCH 97			
		CURRENT MONTH: 08/96		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
<b>COST OF GAS PURCHASED</b>									
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment	89,485	45,429	44,056	30.94	248,229	238,554	9,675	4.09
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	8,068	8,068	-	-	42,422	42,422	-	-
3	SWING SERVICE	-	-	-	-	-	-	-	-
4	COMMODITY (Other)	1,407,705	1,509,661	(101,956)	(6.75)	8,188,778	7,927,495	261,283	3.27
5	DEMAND (Line 32 - 29 A-1 support detail)	701,348	774,293	(72,945)	(9.42)	3,710,886	3,999,747	(288,861)	(7.22)
6	OTHER	4,552	3,617	935	25.85	27,712	19,293	8,419	43.64
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
8	DEMAND	-	-	-	-	-	-	-	-
9		-	-	-	-	-	-	-	-
10	Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-
11	TOTAL COST (1 + 2 + 3 + 4 + 5 + 6 + 10) - (7 + 8 + 9)	2,181,158	2,341,068	(159,910)	(6.83)	12,216,219	12,227,511	(11,292)	(0.09)
12	NET UNBILLED	-	-	-	-	-	-	-	-
13	COMPANY USE	-	(5,535)	5,535	(100.00)	31,277	(27,527)	58,804	(213.62)
14	TOTAL THERM SALES	2,456,523	2,352,486	104,037	4.42	13,368,830	12,287,378	1,081,452	8.80
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline) Billing Determinants Only	5,679,680	6,335,927	(656,247)	(10.36)	31,542,839	33,271,064	(1,728,225)	(5.19)
16	NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	1,162,500	1,162,500	-	-	8,112,500	6,112,500	2,000,000	32.73
17	SWING SERVICE Commodity	-	-	-	-	-	-	-	-
18	COMMODITY (Other) Commodity	5,679,680	6,335,927	(656,247)	(10.36)	31,542,839	33,271,064	(1,728,225)	(5.19)
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	9,416,260	13,354,490	(3,938,230)	(29.49)	48,548,520	68,984,970	(20,436,450)	(29.62)
20	OTHER Commodity	8,404	8,745	341	7.53	52,892	46,640	6,252	12.98
<b>LESS END-USE CONTRACT</b>									
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
22	DEMAND	-	-	-	-	-	-	-	-
23		-	-	-	-	-	-	-	-
24	TOTAL PURCHASES (17 + 18 + 20) - (21 + 23)	5,689,064	6,344,672	(655,608)	(10.33)	31,595,531	33,317,704	(1,722,173)	(5.17)
25	NET UNBILLED	-	-	-	-	-	-	-	-
26	COMPANY USE	-	(15,000)	15,000	(100.00)	(34,750)	(75,000)	40,250	(53.67)
27	TOTAL THERM SALES (24-26 Estimated only)	7,600,958	6,329,672	1,271,286	20.08	40,557,228	33,242,704	7,314,524	22.00
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline) (1/15)	0.01047	0.00717	0.00330	46.03	0.00787	0.00717	0.00070	9.76
29	NO NOTICE SERVICE (2/16)	0.00694	0.00694	-	-	0.00694	0.00694	-	-
30	SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31	COMMODITY (Other) (4/18)	0.24788	0.23827	0.00961	4.02	0.25864	0.23827	0.02037	8.93
32	DEMAND (5/19)	0.07448	0.05798	0.01650	28.46	0.07644	0.05798	0.01846	31.84
33	OTHER (6/20)	0.48406	0.41361	0.07045	17.03	0.52593	0.41366	0.11227	27.14
<b>LESS END-USE CONTRACT</b>									
34	COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35	DEMAND (8/22)	-	-	-	-	-	-	-	-
36		-	-	-	-	-	-	-	-
37	TOTAL COST (11/24)	0.38339	0.36898	0.01441	3.91	0.38664	0.36700	0.01964	5.35
38	NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39	COMPANY USE (13/28)	-	0.36900	(0.36900)	(100.00)	(0.90005)	0.36703	(1.26708)	(345.23)
40	TOTAL THERM SALES (11/27)	0.28696	0.36986	(0.08290)	(22.41)	0.30121	0.36783	(0.06662)	(18.11)
41	TRUE-UP (E-2)	0.00180	0.00180	-	-	0.00180	0.00180	-	-
42	TOTAL COST OF GAS (40 + 41)	0.28876	0.37166	(0.08290)	(22.31)	0.30301	0.36963	(0.06662)	(18.02)
43	REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.28985	0.37306	(0.08321)	(22.30)	0.30415	0.37102	(0.06687)	(18.02)
45	PGA FACTOR ROUNDED TO NEAREST .001	0.290	0.373	(0.083)	(22.30)	0.304	0.371	(0.067)	(18.06)



CITY GAS COMPANY OF FLORIDA  
Gas Invoices for the month of 05/98

Avg. Demand (BaseLoad) x 1000 = 1,666,870 / 1,666,870 x 100 = 100.0  
 For Request 1998 100.0 x 1.0344 = 103.4

PG&E FTS - Contract #034		MCY	THIRDS	RATE	AMOUNT	Actual Checked
<b>Community Users</b>						
Hawaii, Opa Locks, Lake Forest	FTS 1		1,318,322	0.00717	9,452.38	
End-Use / Permitted	FTS 2		1,475,327	0.00479	7,066.82	
<b>Cutter (Bay, So. Fla.</b>						
West Miami, SW Div	FTS 1		747,055	0.00717	5,358.38	
	FTS 2		838,025	0.00479	4,004.58	
<b>Total Miami:</b>	<b>0</b>		<b>4,378,730</b>		<b>25,880.14</b>	( )
<b>Port St. Lucie</b>						
	FTS 1		21,122	0.00717	151.44	
	FTS 2		23,838	0.00479	113.23	
<b>Cooper, Eau Gallie, Indian River</b>						
	FTS 1		538,855	0.00717	3,870.78	
	FTS 2		904,152	0.00479	2,633.88	
<b>End-Use / Merritt Square</b>						
Titusville	FTS 1		0	0.00717	0.00	
	FTS 2		107,684	0.00479	515.71	
<b>Melbourne</b>						
	FTS 1		48,788	0.00717	421.49	
	FTS 2		85,788	0.00479	318.11	
<b>Total Broward:</b>	<b>0</b>		<b>1,472,480</b>		<b>8,708.78</b>	( )
Off-system			1,888,430	0.00588	8,888.25	
<b>Total Firm:</b>	<b>0</b>		<b>7,540,378</b>		<b>44,818.84</b>	( )

MEMO: PG&E Fixed charges paid on 10th of month 0.00

<b>FTS-1 Demand - System supply</b>		Miami	5,568,120	0.04331	247,025.81	( )
Capacity release			(1,607,040)		(11,134.36)	( )
System supply		Treasure Coast	311,880	0.04331	13,508.88	( )
System supply		Brevard	1,644,810	0.04331	79,838.72	( )
		Merritt Sq	0	0.04331	0.00	( )
<b>Total FTS-1 demand</b>			<b>7,407,780</b>		<b>378,236.64</b>	
<b>FTS-2 Demand - System supply</b>		Miami	4,340,000	0.07560	328,104.00	( )
<b>FTS-2 Demand - Capacity release</b>			(1,975,010)		(14,970.42)	
			0		0.00	
<b>Total FTS-2 demand</b>			<b>2,364,990</b>		<b>313,133.58</b>	
<b>No Notice Demand - System supply</b>		Miami	961,000	0.00884	8,683.34	( )
		Brevard	201,600	0.00884	1,398.41	( )
			<b>1,162,600</b>		<b>8,081.75</b>	
<b>Western Div. / IT Revenue Sharing Cr.</b>					0.00	( )
<b>Total Fixed charges</b>			<b>10,935,260</b>		<b>700,497.97</b>	

<b>OTHER CHARGES - Due on or after 20th of month</b>					
Net imbalances -		Miami			401.01 \$04.8
Net imbalances -		Yves Coast			401.02 \$04.8
Net imbalances -		Brevard			401.02 \$04.8
Overage alert day charges		Miami			401.01 \$04.8
Overage alert day charges		Brevard			401.03 \$04.8

<b>*** Operating Account - Balancing ***</b>		THIRDS			
Hialeah		0			
Cutter		0			
Cooper		0			
Titusville		0			
Melbourne		0			
Port St. Lucie		0			
<b>Total costs:</b>		<b>0</b>			

<b>OTHER SUPPLIES</b>		THIRDS	RATE	AMOUNT	
<b>*** Water ***</b>					
<b>Total costs:</b>		<b>1,598,504</b>		<b>380,142.13</b>	( )
<b>*** FuelEnergy ***</b>					
<b>Total costs:</b>		<b>1,047,987</b>		<b>248,480.04</b>	( )
<b>*** Access ***</b>					
<b>Total costs:</b>		<b>717,728</b>		<b>170,821.64</b>	( )
<b>*** FuelEnergy ***</b>					
<b>Total costs:</b>		<b>5,863</b>		<b>1,184</b>	( )
<b>*** Curb ***</b>					
<b>Total costs:</b>		<b>468,647</b>		<b>107,843</b>	( )
<b>*** Iron ***</b>					
<b>Total costs:</b>		<b>137,877</b>		<b>23,090</b>	( )
<b>*** Trench ***</b>					
<b>Total costs:</b>		<b>1,843,573</b>		<b>428,078</b>	( )
<b>*** MGB ***</b>					
<b>Total costs:</b>		<b>1,867,337</b>		<b>437,380</b>	( )
<b>*** MGC ***</b>					
<b>Total costs:</b>		<b>99,274</b>		<b>21,840</b>	( )
<b>Total costs:</b>		<b>7,784,882</b>		<b>1,828,980</b>	( )

CITY GAS COMPANY OF FLORIDA  
Gas Invoices for the month of 08/96

FGT	Gross therms billed	Net therms received	Amount		Vouchers for prev. month	Invoice number	Invoice due	Invoice paid
			This month					
			Payments	Accruals				
FTS-1 Commod. (Mia.Br. TC) 08/96		7,560,370.0		44,816.84				
Reverse FTS-1 Commod accr 07/96		(6,613,610.0)		(39,173.04)				
FTS-1 Commodity 07/96		6,593,830.0	53,841.30					
FTS-1 Demand (Mia.Br. TC) 08/96	10,935,250.0			700,497.97				
Reverse FTS-1 Demand accr 07/96	(13,029,300.0)			(706,217.49)				
FTS-1 Demand 07/96	12,672,910.0		700,781.68					
FGT Net Imbalance:								
Peoples Gas - 07/96		9,403.8	4,552.00					
Reverse Accrual Noram - 07/96	(1,597,467.0)			(412,956.11)				
Noram - 07/96	1,597,470.0		412,185.61					
Reverse Accrual PanEnergy - 06/96	(2,381,380.0)			(704,135.81)				
PanEnergy - 06/96	2,381,380.0		704,135.81					
Reverse Accrual PanEnergy - 07/96	(4,462,979.0)			(1,143,240.39)				
PanEnergy - 07/96	4,464,860.0		1,134,286.80					
Reverse Accrual NGC - 07/96	(597,752.0)			(143,460.48)				
NGC - 07/96	432,300.0		109,752.00					
Reverse Accrual Wesco - 07/96	(140,855.0)			(33,030.40)				
Tempo/Wesco - 07/96	141,720.0		33,304.20					
Reverse Accrual NGC - 05/96	(12,850.0)			(3,039.03)				
NGC - 05/96	12,850.0		3,039.03					
Citrus - 1/96	223,120.0		55,556.88					
Florida Gas Utility			2,723.77					
CURRENT MTH ACCRUALS:								
Noram - 08/96	1,595,806.0			380,153.13				
PanEnergy - 08/96	1,047,967.0			248,490.04				
Amaco - 08/96	717,738.0			170,821.64				
ProEnergy - 08/96	5,863.0			1,184.35				
Coral - 08/96	469,647.0			107,643.09				
Enron - 08/96	137,877.0			33,090.48				
Texasco - 08/96	1,843,673.0			428,077.66				
NGS - 08/96	1,867,337.0			437,379.92				
NGC - 08/96	99,274.0			21,840.28				
<b>Total purchases &amp; accruals 08/96</b>		<b>7,549,993.8</b>	<b>3,209,159.06</b>	<b>(611,197.88)</b>	<b>0.00</b>			

2,573,994.97



# CONFIDENTIAL

COMPANY: CITY GAS COMPANY OF FLORIDA		COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR				SCHEDULE A-1 (REVISED 8/08/94)			
ESTIMATED FOR THE PERIOD OF:		APRIL 96		Through		MARCH 97		PAGE 1 OF 11	
		CURRENT MONTH: 09/96		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A) ACTUAL	(B) ORG. EST.	(C) AMOUNT	(D) %	(E) ACTUAL	(F) ORG. EST.	(G) AMOUNT	(H) %
<b>COST OF GAS PURCHASED</b>									
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment	74,331	45,434	28,897	63.80	322,851	283,988	38,863	13.61
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	7,808	7,808	-	-	50,230	50,230	-	-
3	SWING SERVICE								
4	COMMODITY (Other)	722,081	1,509,850	(787,769)	(52.18)	5,908,288	9,437,345	(3,529,057)	(37.42)
5	DEMAND (Line 32 - 29 A-1 support detail)	687,064	749,316	(62,252)	(8.31)	4,388,060	4,749,063	(361,003)	(7.39)
6	OTHER	4,032	3,859	173	4.48	21,244	23,152	(1,908)	(8.24)
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)								
8	DEMAND								
9									
10	Second Prior Month Purchase Adj. (OPTIONAL)								
11	TOTAL COST (1+2+3+4+5+6+10):(7+8+9)	1,495,316	2,316,267	(820,951)	(35.44)	13,711,535	14,543,778	(832,243)	(5.72)
12	NET UNBILLED								
13	COMPANY USE		(5,475)	5,475	(100.00)	31,277	(33,002)	64,279	(194.77)
14	TOTAL THERM SALES	2,326,786	2,352,486	(25,700)	(1.09)	15,695,818	14,639,864	1,055,954	7.21
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline) Billing Determinants Only	5,743,280	6,336,720	(593,440)	(9.05)	37,308,118	39,607,784	(2,301,666)	(5.81)
16	NO NOTICE SERVICE RESERVATION Bil. Determinants Only (Line 29 A-1 support detail)	1,125,000	1,125,000	-	-	7,237,800	7,237,500	300	(0.00)
17	SWING SERVICE Commodity								
18	COMMODITY (Other) Commodity	5,762,780	6,336,720	(573,940)	(9.05)	27,308,118	39,607,784	(12,301,666)	(31.06)
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	11,701,820	12,923,700	(1,221,780)	(9.45)	60,280,450	81,908,670	(21,628,220)	(26.44)
20	OTHER Commodity	8,330	9,328	(998)	(10.69)	61,022	55,968	5,054	9.03
<b>LESS END-USE CONTRACT</b>									
21	COMMODITY (Pipeline)								
22	DEMAND								
23									
24	TOTAL PURCHASES (17+18+20):(21+23)	5,771,610	6,346,048	(574,438)	(9.05)	37,367,141	39,663,752	(2,296,611)	(5.79)
25	NET UNBILLED								
26	COMPANY USE		(15,000)	15,000	(100.00)	(34,750)	(90,000)	55,250	(61.39)
27	TOTAL THERM SALES (24-26 Estimated only)	7,000,384	6,331,048	669,336	10.57	47,557,612	39,573,752	7,983,860	20.17
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline) (1/15)	0.01290	0.00717	0.00573	79.92	0.00866	0.00717	0.00149	20.64
29	NO NOTICE SERVICE (2/16)	0.00694	0.00694	-	-	0.00694	0.00694	-	-
30	SWING SERVICE (3/17)								
31	COMMODITY (Other) (4/18)	0.12529	0.23827	(0.11298)	(47.42)	0.23880	0.23827	0.00053	0.22
32	DEMAND (5/19)	0.05871	0.05798	0.00073	1.26	0.07300	0.05798	0.01502	25.91
33	OTHER (6/20)	0.48401	0.41370	0.07031	17.00	0.52021	0.41366	0.10655	25.76
<b>LESS END-USE CONTRACT</b>									
34	COMMODITY Pipeline (7/21)								
35	DEMAND (8/22)								
36									
37	TOTAL COST (11/24)	0.25908	0.36499	(0.10591)	(29.02)	0.36694	0.36668	0.00026	0.07
38	NET UNBILLED (12/25)								
39	COMPANY USE (13/26)		0.36500	(0.36500)	(100.00)	(0.90005)	0.36669	(1.26674)	(345.45)
40	TOTAL THERM SALES (11/27)	0.21360	0.36586	(0.15226)	(41.62)	0.28831	0.36751	(0.07920)	(21.55)
41	TRUE-UP (E-2)	0.00180	0.00180	-	-	0.00180	0.00180	-	-
42	TOTAL COST OF GAS (40+41)	0.21540	0.36766	(0.15226)	(41.41)	0.29011	0.36931	(0.07920)	(21.45)
43	REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.21621	0.36904	(0.15283)	(41.41)	0.29120	0.37070	(0.07950)	(21.45)
45	PGA FACTOR ROUNDED TO NEAREST .001	0.216	0.369	(0.153)	(41.41)	0.291	0.371	(0.080)	(21.56)

COMPANY:		COMPARISON OF ACTUAL VERSUS FLEX-DOWN ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR				SCHEDULE A-1/R (REVISED 6/08/94)			
CITY GAS COMPANY OF FLORIDA		ESTIMATED FOR THE PERIOD OF:				(Rev Down) PAGE 2 OF 11			
		APRIL 96		Through		MARCH 97			
		CURRENT MONTH:		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
COST OF GAS PURCHASED		ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment	74,231	35,472	38,858	88.31	223,861	252,874	88,777	27.59
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	7,808	7,808	-	-	59,230	59,230	-	-
3	SWING SERVICE	-	-	-	-	-	-	-	-
4	COMMODITY (Other)	722,081	1,211,719	(1,188,638)	(62.23)	8,308,889	14,237,366	(5,228,407)	(37.43)
5	DEMAND (Line 32 - 29 A-1 support detail)	887,004	721,073	(34,009)	(4.72)	4,388,099	4,448,789	(48,738)	(1.10)
6	OTHER	4,032	3,859	173	4.48	21,744	23,162	892	37.11
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
8	DEMAND	-	-	-	-	-	-	-	-
9		-	-	-	-	-	-	-	-
10	Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-
11	TOTAL C (1+2+3+4+5+6+10):(7+8+9)	1,495,316	2,683,931	(1,188,615)	(44.29)	13,711,535	19,010,311	(5,298,776)	(27.87)
12	NET UNBILLED	-	(6,359)	6,359	(100.00)	31,277	(43,117)	74,394	(172.54)
13	COMPANY USE	-	-	-	-	-	-	-	-
14	TOTAL THERM SALES	2,326,786	2,672,536	(345,750)	(12.94)	15,895,616	18,939,077	(3,243,461)	(17.13)
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline) Billing Determinants Only	5,783,280	6,338,720	(573,440)	(9.05)	27,308,119	28,607,783	(2,301,664)	(5.81)
16	NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	1,128,000	1,128,000	-	-	7,237,800	7,237,900	-	-
17	SWING SERVICE Commodity	-	-	-	-	-	-	-	-
18	COMMODITY (Other) Commodity	5,783,280	6,338,720	(573,440)	(9.05)	27,308,119	28,607,783	(2,301,664)	(5.81)
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	11,701,820	12,850,880	(1,148,940)	(8.94)	80,350,430	80,338,045	(20,088,888)	(25.00)
20	OTHER Commodity	8,330	9,328	(998)	(10.69)	61,022	55,968	5,054	9.03
<b>LESS END-USE CONTRACT</b>									
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
22	DEMAND	-	-	-	-	-	-	-	-
23		-	-	-	-	-	-	-	-
24	TOTAL PURCHASES (17+18+20):(21+23)	5,771,610	6,346,048	(574,438)	(9.05)	37,367,141	39,663,751	(2,296,610)	(5.79)
25	NET UNBILLED	-	(15,000)	15,000	-	(34,750)	(90,000)	55,250	(61.39)
26	COMPANY USE	-	-	-	-	-	-	-	-
27	TOTAL THERM SALES (24-26 Estimated only)	7,000,384	6,331,048	669,336	10.57	47,557,612	39,573,751	7,983,861	20.17
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline) (1/15)	0.01290	0.00823	0.00887	107.06	0.00965	0.00838	0.00227	35.58
29	NO NOTICE SERVICE (2/16)	0.00694	0.00694	-	-	0.00694	0.00694	-	-
30	SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31	COMMODITY (Other) (4/18)	0.12828	0.30189	(0.17840)	(58.47)	0.23880	0.35948	(0.12068)	(33.57)
32	DEMAND (5/19)	0.05871	0.05611	0.00260	4.63	0.07300	0.05535	0.01765	31.89
33	OTHER (6/20)	0.48401	0.41370	0.07031	17.00	0.52021	0.41366	0.10655	25.76
<b>LESS END-USE CONTRACT</b>									
34	COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35	DEMAND (8/22)	-	-	-	-	-	-	-	-
36		-	-	-	-	-	-	-	-
37	TOTAL COST (11/24)	0.25908	0.42293	(0.16385)	(38.74)	0.36694	0.47929	(0.11235)	(23.44)
38	NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39	COMPANY USE (13/26)	-	0.42393	(0.42393)	(100.00)	(0.90005)	0.47908	(1.37913)	(287.87)
40	TOTAL THERM SALES (11/27)	0.21360	0.42393	(0.21033)	(49.61)	0.28831	0.48038	(0.19207)	(39.98)
41	TRUE-UP (E-2)	0.00180	0.00180	-	-	0.00180	0.00180	-	-
42	TOTAL COST OF GAS (40+41)	0.21540	0.42573	(0.21033)	(49.40)	0.29011	0.48218	(0.19207)	(39.83)
43	REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.21621	0.42733	(0.21112)	(49.40)	0.29120	0.48399	(0.19279)	(39.83)
45	PGA FACTOR ROUNDED TO NEAREST .001	0.216	0.427	(0.211)	(49.40)	0.291	0.484	(0.193)	(39.88)

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

FOR THE PERIOD: APRIL 96 THROUGH MARCH 97

COMMODITY (Pipeline)	(A) THERMS	(B) INV. AMOUNT	(C) COST PER THERM
1 Commodity Pipeline - Scheduled FTS	8,730,380	85,927.01	0.00841
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment			
4 Commodity Adjustments	(2,967,110)	18,404.98	
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	5,763,280	74,330.99	0.01290
	Sched A-1 Ln 15	Sched A-1 Ln 1	Sched A-1 Ln 28
<b>SWING SERVICE</b>			
9 Swing Service Scheduled			
10 Alert Day Volumes - FGT			
11 Operational Flow Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed to Others			
13 Operating Account Balancing			
14 Other - Net market delivery imbalance			
15			
16 TOTAL SWING SERVICE	0	0.00	0.00
	Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS	5,763,280	1,411,930.54	0.24489
18 Commodity Other - Scheduled ITS			
19 Imbalance Cashout - FGT		0.00	
20 Imbalance Cashout - Other Shippers		0.00	
21 Imbalance Cashout - Transporting Cust.		0.00	
22 Commodity Adjustment		(699,949.90)	
23 No Notice Commodity Adjustment			
24 TOTAL COMMODITY (Other)	5,763,280	722,080.64	0.12528
	Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement	12,430,320	685,653.62	0.05518
26 Less Relinquished to End-Users	(728,400)	(11,376.00)	0.01582
27 Less Relinquished Off System			
28 Other - Firm winter supply			
29 Demand - No Notice	1,125,000	7,807.50	0.00694
30 Revenue Sharing - FGT			
31 Other - Storage Demand		12,566.46	
32 TOTAL DEMAND	12,826,920	894,872	0.06947
	Sched A-1 Line 19+16	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29
<b>OTHER</b>			
33 Other - Monthly purchase from Peoples Gas	8,330.40	4,032.41	0.48408
34 Peak Shaving			
35 Storage withdrawal			
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER	8,330.40	4,032.41	0.48408
	Schedule A-1 Line 20	Schedule A-1 Line 6	Schedule A-1 Line 33

COMPANY:		CALCULATION OF TRUE-UP AND INTEREST PROVISION						SCHEDULE A-2	
CITY GAS COMPANY OF FLORIDA		APRIL 96		Through		MARCH 97		(REVISED 6/08/94)	
FOR THE PERIOD OF:		CURRENT MONTH: 09/96		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>TRUE-UP CALCULATION</b>									
1	PURCHASED GAS COST (Sch A-1 Flx down line 4 + 6)	726,113	1,915,578	1,189,465	62.09%	8,940,604	14,260,418	5,319,814	37.30%
2	TRANSP GAS COST (Sch A-1 Flx down line 1 + 2 + 3 + 5)	769,203	768,354	(849)	-0.11%	4,770,931	4,749,893	(21,038)	-0.44%
3	TOTAL	1,495,316	2,683,932	1,188,616	44.29%	13,711,535	19,010,311	5,298,776	27.87%
4	FUEL REVENUES (Sch A-1 Flx down line 14) (NET OF REVENUE TAX)	2,326,786	2,672,536	345,750	12.94%	15,695,616	18,939,077	3,243,461	17.13%
5	TRUE-UP (COLLECTED) OR REFUNDED	(12,755)	(12,755)	-	0.00%	(76,530)	(76,530)	-	0.00%
6	FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,314,031	2,659,781	345,750	13.00%	15,619,086	18,862,547	3,243,461	17.20%
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	818,715	(24,151)	(842,866)	3489.98%	1,907,551	(147,764)	(2,055,315)	1390.94%
8	INTEREST PROVISION-THIS PERIOD (21)	773	2,350	1,577	67.11%	(20,066)	14,777	34,843	235.79%
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST	(244,723)	525,815	770,538	146.54%	(1,376,495)	573,226	1,949,721	340.13%
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	12,755	12,755	-	0.00%	76,530	76,530	-	0.00%
10a	Refund (if applicable)	-	-	-	---	-	-	-	---
10b	Refund of interim rate increase	-	-	-	---	-	-	-	---
11	TOTAL ESTIMATED/ACTUAL TRUE-UP (7 + 8 + 9 + 10 + 10a)	587,520	516,769	(70,751)	-13.69%	587,520	516,769	(70,751)	-13.69%
<b>INTEREST PROVISION</b>									
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(244,723)	525,815	770,538	146.54%				
13	ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	586,747	514,419	(72,328)	-14.06%				
14	TOTAL (12 + 13)	342,024	1,040,234	698,210	67.12%				
15	AVERAGE (50% OF 14)	171,012	520,117	349,105	67.12%				
16	INTEREST RATE - FIRST DAY OF MONTH	0.05400	0.05400	-	0.00%				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05444	0.05444	-	0.00%				
18	TOTAL (16 + 17)	0.10844	0.10844	-	0.00%				
19	AVERAGE (50% OF 18)	0.05422	0.05422	-	0.00%				
20	MONTHLY AVERAGE (19/12 Months)	0.00452	0.00452	(0.00000)	-0.04%				
21	INTEREST PROVISION (15x20)	773	2,350	1,577	67.11%				

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

COMPANY: CITY GAS COMPANY OF FLORIDA

TRANSPORTATION PURCHASES  
SYSTEM SUPPLY AND END USE

SCHEDULE A-3  
(REVISED 8/19/93)  
PAGE 5 OF 11

ACTUAL FOR THE PERIOD OF:  
PRESENT MONTH: September '96

APRIL 96

Through

MARCH 97

DATE	(A) PURCHASED FROM	(B) PURCHASED FOR	(C) SCH TYPE	(D) SYSTEM SUPPLY	(E) END USE	(F) TOTAL PURCHASED	COMMODITY COST		(I) DEMAND COST	(J) OTHER CHARGES ACA/GRI/FUEL	(K) TOTAL CENTS PER THERM
							(G) THIRD PARTY	(H) PIPELINE			
09/96	FGT		FTS-1					22,785	682,285	74,331	
2 *	Noram - 09/96	System Supply	FTS	1,560,705		1,560,705	288,509				18.61
3 *	PanEnergy - 09/96	System Supply	FTS	3,110,727		3,110,727	589,275				18.94
4 *	Amoco - 09/96	System Supply	FTS	255,881		255,681	48,579				19.00
5 *	ProEnergy - 09/96	System Supply	FTS	110,907		110,907	18,854				17.00
6 *	Citrus - 09/96	System Supply	FTS	533,792		533,792	104,089				19.60
7 *	Noble - 09/96	System Supply	FTS	352,049		352,049	84,073				18.20
8 *	NGC - 09/96	System Supply	FTS	1,572,163		1,572,163	298,551				18.99
<b>TOTAL</b>				7,486,024	0	7,486,024	1,411,930	22,785	682,285	74,331	29.27





Company: City Gas Company of Florida

## THERM SALES AND CUSTOMER DATA

SCHEDULE A-5

(REVISED 8/19/93)

PAGE 7 OF 11

FOR THE PERIOD OF:

APRIL 96

Through

MARCH 97

	CURRENT MONTH: 09/96		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>THERM SALES (FIRM)</b>								
1 RESIDENTIAL	1,264,542	1,404,960	140,418	11.10%	9,333,994	9,162,596	(171,398)	-1.84%
2 COMMERCIAL	3,327,695	3,821,420	493,725	14.84%	21,539,160	23,113,174	1,574,014	7.31%
3 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
4 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
5 TOTAL FIRM	4,592,237	5,226,380	634,143	13.81%	30,873,154	32,275,770	1,402,616	4.54%
<b>THERM SALES (INTERRUPTIBLE)</b>								
6 INTERRUPTIBLE	322,130	457,955	135,825	42.16%	3,082,508	2,966,309	(116,199)	-3.77%
7 LARGE INTERRUPTIBLE	606,149	646,713	40,564	6.69%	3,980,294	4,331,673	351,379	8.83%
8 TRANSPORTATION	1,479,868	-	(1,479,868)	-100.00%	9,975,557	-	(9,975,557)	-100.00%
9 TOTAL INTERRUPTIBLE	2,408,147	1,104,668	(1,303,479)	-54.13%	17,038,359	7,297,982	(9,740,377)	-57.17%
10 TOTAL THERM SALES	7,000,384	6,331,048	(669,336)	-9.56%	47,911,513	39,573,752	(8,337,761)	-17.40%
<b>NUMBER OF CUSTOMERS (FIRM)</b>					<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>			
11 RESIDENTIAL	92,852	93,422	570	0.61%	92,291	92,991	700	0.76%
12 COMMERCIAL	4,698	4,998	300	6.39%	4,659	4,906	247	5.30%
13 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
14 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
15 TOTAL FIRM	97,550	98,420	870	0.89%	96,950	97,897	947	0.98%
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>					<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>			
16 INTERRUPTIBLE	14	9	(5)	-35.71%	15	10	(5)	-33.33%
17 LARGE INTERRUPTIBLE	4	3	(1)	-25.00%	4	3	(1)	-25.00%
18 TRANSPORTATION	43	-	(43)	-100.00%	41	-	(41)	-100.00%
19 TOTAL INTERRUPTIBLE	61	12	(49)	-80.33%	60	13	(47)	-78.33%
20 TOTAL CUSTOMERS	97,611	98,432	821	0.84%	97,010	97,910	900	0.93%
<b>THERM USE PER CUSTOMER</b>								
21 RESIDENTIAL	14	15	1	10.43%	17	16	(1)	-5.88%
22 COMMERCIAL	708	765	56	7.94%	771	785	14	1.82%
23 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
24 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
25 INTERRUPTIBLE	23,009	50,884	27,875	121.15%	34,250	49,438	15,188	44.34%
26 LARGE INTERRUPTIBLE	151,537	215,571	64,034	42.26%	165,846	240,649	74,803	45.10%
27 TRANSPORTATION	34,416	-	(34,416)	-100.00%	40,551	-	(40,551)	-100.00%



Avg. Month: 09/96 - 10/96      8,730,390 / 8,730,390      100      100.0  
 Fee: September 1996      100.0      1.000      100

FGT FTS - Contract 5034		MCF	THERMS	RATE	AMOUNT	Actual Checked:
<b>Commodity costs</b>						
Hialeah, Opa Locka, Lake Forest:	FTS 1		1,323,434	0.00764	10,111.04	
End-Use / Pennsuco:	FTS 2		1,481,046	0.00526	7,790.30	
Cutler Ridge, So. Mia, West Miami, SW Div:	FTS 1		705,250	0.00764	5,388.11	
	FTS 2		789,240	0.00526	4,151.40	
<b>Total Miami:</b>		<b>0</b>	<b>4,298,970</b>		<b>27,440.85</b>	( )
<b>Port St. Lucie</b>	FTS 1		21,722	0.00764	165.96	
	FTS 2		24,308	0.00526	127.86	
<b>Cocoa, Eau Gallie, Indian River:</b>	FTS 1		451,552	0.00764	3,449.86	
	FTS 2		505,328	0.00526	2,658.03	
End-Use / Merritt Square:	FTS 1		0	0.00764	0.00	
Titusville:	FTS 1		119,032	0.00764	909.40	
	FTS 2		133,208	0.00526	700.67	
Melbourne:	FTS 1		88,613	0.00764	677.00	
	FTS 2		99,167	0.00526	521.62	
<b>Total Brevard:</b>		<b>0</b>	<b>1,396,900</b>		<b>8,916.58</b>	( )
Off-system			2,988,490	0.00645	19,275.76	
<b>Total Firm:</b>		<b>0</b>	<b>8,730,390</b>		<b>55,927.01</b>	( )
<b>MEMO: FGT Fixed charges paid on 10th of month</b>				0.00		
FTS-1 Demand - System supply	Miami		6,636,900	0.04344	288,306.94	( )
" Capacity release			(45,000)	---	(1,125.00)	( )
" System supply	Treasure Coast		301,800	0.04344	13,110.19	( )
" System supply	Brevard		1,785,300	0.04344	77,553.43	( )
" " "	Merritt Sq.		0	0.04344	0.00	( )
<b>Total FTS-1 demand</b>			<b>8,679,000</b>		<b>377,845.56</b>	
FTS-2 Demand - System supply	Miami		4,200,000	0.07573	318,066.00	( )
FTS-2 Demand - Capacity release			(683,400)	---	(10,251.00)	
			0	---	0.00	
<b>Total FTS-2 demand</b>			<b>3,516,600</b>		<b>307,815.00</b>	
No Notice Demand-System supply	Miami		930,000	0.00694	6,454.20	( )
" " "	Brevard		195,000	0.00694	1,353.30	( )
			1,125,000		7,807.50	
Western Div. / IT Revenue Sharing Cr.					0.00	( )
<b>Total fixed charges</b>			<b>13,320,600</b>		<b>693,468.06</b>	
<b>OTHER CHARGES: Due on or after 20th of month</b>						
Net imbalances -	Miami				401.01	804.6
Net imbalances -	Treas. Coast				401.02	804.6
Net imbalances -	Brevard				401.03	804.6
Overage alert day charges	Miami				401.01	804.6
Overage alert day charges	Brevard				401.03	804.6
<b>*** Operating Account - Balancing ***</b>			<b>THERMS</b>			
Hialeah			0			
Cutler			0			
Cocoa			0			
Titusville			0			
Melbourne			0			
Port St. Lucie			0			
<b>Total costs:</b>			<b>0</b>			
<b>OTHER SUPPLIERS</b>						
<b>*** Noram ***</b>		<b>THERMS</b>	<b>RATE</b>	<b>AMOUNT</b>		
<b>Total costs:</b>		<b>1,550,705</b>		<b>\$ 288,509</b>	( )	
<b>*** PanEnergy ***</b>						
<b>Total costs:</b>		<b>3,110,727</b>		<b>589,275</b>	( )	
<b>*** Amoco ***</b>						
<b>Total costs:</b>		<b>255,681</b>		<b>48,579</b>	( )	
<b>*** ProEnergy ***</b>						
<b>Total costs:</b>		<b>110,907</b>		<b>18,854</b>	( )	
<b>*** Citrus ***</b>						
<b>Total costs:</b>		<b>533,792</b>		<b>104,089</b>	( )	
<b>*** Noble ***</b>						
<b>Total costs:</b>		<b>352,049</b>		<b>64,073</b>	( )	
<b>*** NGC ***</b>						
<b>Total costs:</b>		<b>1,572,163</b>		<b>298,551</b>	( )	
<b>Total costs:</b>		<b>7,486,024</b>		<b>\$ 1,411,931</b>	( )	

CITY GAS COMPANY OF FLORIDA  
Gas Invoices for the month of 09/96

FGT -	Gross therms billed	Net therms received	Amount		Vouchers for prev. month	Invoice number	Invoice due	Invoice paid
			This month					
			Payments	Accruals				
FTS-1 Commod. (Mia,Brv,TC) 09/96		8,730,390.0		55,927.01				
Reverse FTS-1 Commod accr 08/96		(7,560,370.0)		(44,816.84)				
FTS-1 Commodity 08/96		7,627,340.0	63,220.82					
FTS-1 Demand (Mia,Brv,TC) 09/96	13,320,600.0			693,468.06				
Reverse FTS-1 Demand accr 08/96	(10,935,250.0)			(700,497.97)				
FTS-1 Demand 08/96	10,441,570.0		689,315.03					
FGT Net Imbalance:								
Peoples Gas - 08/96		8,330.4	4,032.41					
Reverse Accrual Noram - 08/96	(1,595,606.0)			(380,153.13)				
Noram - 08/96	1,595,900.0		380,223.18					
Reverse Accrual PanEnergy - 08/96	(1,047,967.0)			(248,490.04)				
PanEnergy - 08/96	1,048,800.0			206,950.95				
Reverse Accrual Amoco - 08/96	(717,738.0)			(170,821.84)				
Amoco - 08/96	731,710.0		174,146.98					
Reverse Accrual ProEnergy - 08/96	(5,863.0)			(1,184.33)				
ProEnergy - 08/96	21,700.0			4,383.40				
Reverse Accrual Coral - 08/96	(469,647.0)			(107,643.09)				
Coral - 08/96	469,650.0		109,052.73					
Reverse Accrual Citrus - 08/96	(137,877.0)			(33,090.48)				
Citrus - 08/96	137,880.0		32,884.38					
Reverse Accrual Texaco - 08/96	(1,843,573.0)			(428,077.65)				
Texaco - 08/96	1,843,570.0		428,076.95					
Reverse Accrual NGS - 08/96	(1,867,337.0)			(437,379.52)				
NGS - 08/96	1,816,730.0		416,619.69					
Reverse Accrual NGC - 08/96	(99,274.0)			(21,840.28)				
NGC - 08/96	148,920.0		32,762.40					
Citrus - 08/96				206.82				
Columbia Gulf - 7/96	140,850.0		519.74		(42,852.94)			
CURRENT MTH ACCRUALS:								
Noram - 09/96	1,550,705.0			288,508.67				
PanEnergy - 09/96	3,110,727.0			589,274.73				
Amoco - 09/96	255,681.0			48,579.39				
ProEnergy - 09/96	110,907.0			18,854.19				
Citrus - 09/96	533,792.0			104,089.44				
Noble - 09/96	352,049.0			64,072.92				
NGC - 09/96	1,572,163.0			298,551.20				
<b>Total purchases &amp; accruals 08/96 -</b>		<b>8,805,690.4</b>	<b>2,330,854.31</b>	<b>(201,128.19)</b>	<b>(42,852.94)</b>			

CITY GAS COMPANY OF FLORIDA  
SUMMARY OF GAS SUPPLIERS - 09/96

FGT -	Gross therms billed	Net therms received	Amount		Vouchers for prev. month	Invoice number	Invoice due	Invoice paid
			Payments	Accruals				
<b>OVERTENDERS / TRANSP. CUSTOMERS</b>								
Total overtenders 12/96 -	0.00		0.00	0.00	0.00			
<b>BOOK-OUT TRANSACTIONS</b>								
Total book-outs 08/96 -	0.0		0.00	0.00	0.00			
<b>STORAGE TRANSACTIONS</b>								
Transco 08/96			7,703.00					
Transco 08/96			685.98					
Hattiesburg - 08/96			4,197.48					
Total storage costs 08/96 -	0.0		12,586.46	0.00	0.00			
		8,805,690.4	2,343,440.77	(201,128.19)	(42,852.94)			
			(a)	(b)	(c)			
Total gas cost - 09/96 (a + b + c):			2,099,459.64					
Less: Non-PGA Off System Sales		(3,034,080.0)		(616,765.90)				
Total pga gas cost - 09/96 (a + b + c):		5,771,610.4	1,482,693.74					

Off-system sales (616,765.90)  
Administration Fee (1,800.00)  
50% margin sharing (28,431.06)  
Total (646,996.96)