

ORIGINAL

NUI Companies:

- City Gas Company of Florida
- Elizabethtown Gas Company
- Elkton Gas Service
- Natural Gas Services, Inc.
- North Carolina Gas Service
- NUI Energy Brokers, Inc.
- Utility Billing Services, Inc.
- Valley Cities Gas Service
- Waverly Gas Service



97 NOV 25 AM 9:53

One Elizabethtown Plaza
P.O. Box 3175
Union
New Jersey 07083-1975
Tel: (908) 289-5000

November 24, 1997

Ms. Blanca Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
Bureau of Gas Regulation
2540 Shumard Oak Boulevard
Tallahassee, Fl. 32399-0866

Dear Ms. Bayo:

Enclosed please find ten copies of redacted Purchased Gas Adjustment Schedules A-1, A-1/R, A-2, A-3, A-4, A-5, and A-6 for the period of April 1996 through March 1997 for City Gas of Florida, a Division of NUI Corporation. The confidential version of these schedules has been previously filed.

Should you have any further questions with respect to this filing, please contact, Mr. Raymond A. DeMoine at (908) 289-5000, ext. 6521.

Sincerely,

ACK Handyer
AFA _____
APP _____
CAF _____
CMU _____
CTR _____
EAG Handyer
LEG 1
LIN 3
OPC _____
RCH _____
SEC 1
WAS _____
OTH _____

Michael A. Palecki

Michael A. Palecki,
Vice President of Regulatory Affairs

DOCUMENT NUMBER-DATE

12139 NOV 25 97

FPSC-RECORDS/REPORTING

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 8/08/94)
PAGE 1 OF 11

		APRIL 96		Through		MARCH 97			
		CURRENT MONTH: 04/96		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment		50,068		-10.14		50,068		-10.14
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)		10,410		0.00		10,410		0.00
3	SWING SERVICE		0				0		
4	COMMODITY (Other)		1,064,838		40.46		1,064,838		40.46
5	DEMAND (Line 32-29 A-1 support detail)		927,552		-1.32		927,552		-1.32
6	OTHER		4,341		90.38		4,341		90.38
LESS END-USE CONTRACT			0				0		
7	COMMODITY (Pipeline)		0				0		
8	DEMAND		0				0		
9			0				0		
10	Second Prior Month Purchase Adj. (OPTIONAL)		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	0	0	0		0	0	0	
13	COMPANY USE (7,070)	(7,070)	(5,698)	(1,374)	24.13	(7,070)	(5,698)	(1,374)	24.13
14	TOTAL THERM SALES	2,986,402	2,669,830	298,572	11.11	2,986,402	2,669,830	298,572	11.11
THERMS PURCHASED									
15	COMMODITY (Pipeline) Billing Determinants Only		6,987,191		-13.85		6,987,191		-13.85
16	NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)		1,500,000		0.00		1,500,000		0.00
17	SWING SERVICE Commodity		0				0		
18	COMMODITY (Other) Commodity		6,987,191		-13.85		6,987,191		-13.85
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)		15,997,800		-80.95		15,997,800		-80.95
20	OTHER Commodity		10,494		39.36		10,494		39.36
LESS END-USE CONTRACT			0				0		
21	COMMODITY (Pipeline)		0				0		
22	DEMAND		0				0		
23			0				0		
24	TOTAL PURCHASES (17+18+20)-(21+23)	6,034,064	6,997,685	(963,601)	-13.77	6,034,064	6,997,685	(963,601)	-13.77
25	NET UNBILLED	0	0	0		0	0	0	
26	COMPANY USE (16,752)	(16,752)	(15,000)	(1,752)	11.68	(16,752)	(15,000)	(1,752)	11.68
27	TOTAL THERM SALES (24-26 Estimated only)	9,219,663	6,982,685	2,236,978	32.04	9,219,663	6,982,685	2,236,978	32.04
CENTS PER THERM									
28	COMMODITY (Pipeline) (1/15)	0.00694	0.00717	0.00000	4.32	0.00694	0.00717	0.00000	4.32
29	NO NOTICE SERVICE (2/16)		0.00694	0.00000	0.00		0.00694	0.00000	
30	SWING SERVICE (3/17)								
31	COMMODITY (Other) (4/18)		0.23627		63.04		0.23627		63.04
32	DEMAND (5/19)	0.14653	0.05796	0.08855	152.73	0.14653	0.05796	0.08855	152.73
33	OTHER (6/20)	0.58512	0.41368	0.15148	38.61	0.58512	0.41368	0.15148	38.61
LESS END-USE CONTRACT									
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									
37	TOTAL COST (11/24)	0.54979	0.37973	0.17008	44.78	0.54979	0.37973	0.17008	44.78
38	NET UNBILLED (12/25)								
39	COMPANY USE (13/26)	0.42208	0.37973	0.04233	11.15	0.42208	0.37973	0.04233	11.15
40	TOTAL THERM SALES (11/27)	0.35982	0.38055	-0.02073	-5.45	0.35979	0.37973	0.17008	44.78
41	TRUE-UP (E-2)	(0.00034)	0.00180	-0.00214	-118.89	(0.00034)	0.00180	-0.00214	-118.89
42	TOTAL COST OF GAS (40+41)	0.35948	0.38235	-0.02287	-5.98	0.35945	0.38153	0.16792	44.01
43	REVENUE TAX FACTOR	1.00378	1.00378	0.00000	0.00	1.00378	1.00378	0.00000	0.00
44	PGA FACTOR ADJUSTED FOR TAXE (42+43)	0.36063	0.38379	-0.02298	-5.98	0.35512	0.38296	0.16856	44.02
45	PGA FACTOR ROUNDED TO NEAREST .001	0.361	0.384	-0.02298	-5.98	0.35200	0.38300	0.16900	44.13

FPSC-RECORDS/REPORTING

12139 NOV 25 5

DOCUMENT NUMBER-DATE

ORIGINAL

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 6/1994)
(Flex Down) PAGE 2 OF 11

		APRIL 96		Through		MARCH 97			
		CURRENT MONTH: 04/96		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment				-1.64				-1.64
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)				0.00				0.00
3	SWING SERVICE				---				---
4	COMMODITY (Other)				-3.06				-3.06
5	DEMAND (Line 32-29 A-1 support detail)				-0.73				-0.73
6	OTHER				90.38				90.38
LESS END-USE CONTRACT					0.00				0.00
7	COMMODITY (Pipeline)				0.00				0.00
8	DEMAND				---				---
9					---				---
10	Second Prior Month Purchase Adj. (OPTIONAL)				---				---
11	TOTAL C (1+2+3+4+5+6+10)-(7+8+9)	3,317,453	3,394,783	(77,330)	-2.28	3,317,453	3,394,783	(77,330)	-2.28
12	NET UNBILLED	(7,070)	(7,293)	223	0.00	(7,070)	(7,293)	223	0.00
13	COMPANY USE				---				---
14	TOTAL THERM SALES	2,988,402	3,382,214	(415,812)	-12.29	2,988,402	3,382,214	(415,812)	-12.29
THERMS PURCHASED									
15	COMMODITY (Pipeline) Billing Determinants Only				-13.85				-13.85
16	NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)				0.00				0.00
17	SWING SERVICE Commodity				---				---
18	COMMODITY (Other) Commodity				-13.85				-13.85
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)				-59.71				-59.71
20	OTHER Commodity				39.38				39.38
LESS END-USE CONTRACT					0.00				0.00
21	COMMODITY (Pipeline)				0.00				0.00
22	DEMAND				---				---
23					---				---
24	TOTAL PURCHASES (17+18+20)-(21+23)	6,034,084	6,997,684	(963,600)	-13.77	6,034,084	6,997,684	(963,600)	-13.77
25	NET UNBILLED	(16,752)	(15,000)	(1,752)	0.00	(16,752)	(15,000)	(1,752)	0.00
26	COMPANY USE				---				---
27	TOTAL THERM SALES (24-26 Estimated only)	6,219,663	6,982,684	(2,236,979)	32.04	6,219,663	6,982,684	(2,236,979)	32.04
CENTS PER THERM									
28	COMMODITY (Pipeline) (1/15)	0.00694	0.00694	0.00000	14.20	0.00694	0.00694	0.00000	14.20
29	NO NOTICE SERVICE (2/16)	---	---	---	0.00	---	---	---	0.00
30	SWING SERVICE (3/17)	---	---	---	---	---	---	---	---
31	COMMODITY (Other) (4/18)	---	---	---	12.52	---	---	---	12.52
32	DEMAND (5/19)	0.14853	0.05948	0.08707	148.43	0.14853	0.05948	0.08707	148.43
33	OTHER (6/20)	0.58512	0.41368	0.15146	36.61	0.58512	0.41368	0.15146	36.61
LESS END-USE CONTRACT					---				---
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		---	---	---	---	---	---	---	---
37	TOTAL COST (11/24)	0.54979	0.48513	0.08466	13.33	0.54979	0.48513	0.08466	13.33
38	NET UNBILLED (12/25)	0.42208	0.48620	-0.06414	-13.19	0.42208	0.48620	-0.06414	-13.19
39	COMPANY USE (13/26)	0.35982	0.48617	-0.12635	-25.99	0.35982	0.48617	-0.12635	-25.99
40	TOTAL THERM SALES (11/27)	(0.00034)	(0.00180)	0.00146	-81.11	(0.00034)	(0.00180)	0.00146	-81.11
41	TRUE-UP (E-2)	0.35948	0.48437	-0.12489	-25.78	0.35948	0.48437	-0.12489	-25.78
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	0.36083	0.48619	-0.12536	-25.78	0.36083	0.48619	-0.12536	-25.78
44	PGA FACTOR ADJUSTED FOR TAXES (42+43)	0.361	0.486	-0.12536	-25.78	0.361	0.486	-0.12536	-25.78
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

CURRENT MONTH:	04/96	(A) THERMS	(B) INV. AMOUNT	(C) COST PER THERM
COMMODITY (Pipeline)				
1 Commodity Pipeline - Scheduled FTS				
2 Commodity Pipeline - Scheduled ITS				
3 No Notice Commodity Adjustment				
4 Commodity Adjustments				
5 Commodity Adjustments				
6 Commodity Adjustments				
7				
8 TOTAL COMMODITY (Pipeline)		Sched A-1 Ln 15	Sched A-1 Ln 1	Sched A-1 Ln 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		Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30
COMMODITY OTHER				
17 Commodity Other - Scheduled FTS				
18 Commodity Other - Scheduled ITS				
19 Imbalance Cashout - FGT				
20 Imbalance Cashout - Other Shippers				
21 Imbalance Cashout - Transporting Cust.				
22 Commodity Adjustment				
23 No Notice Commodity Adjustment				
24 TOTAL COMMODITY (Other)		Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31
DEMAND				
25 Demand (Pipeline) Entitlement				
26 Less Relinquished to End-Users				
27 Less Relinquished Off System				
28 Other - Firm winter supply				
29 Demand - No Notice				
30 Revenue Sharing - FGT				
31 Other - Storage Demand				
32 TOTAL DEMAND		Sched A-1 Line 19+18	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29
OTHER				
33 Other - Monthly purchase from Peoples Gas				
34 Peak Shaving				
35 Storage withdrawal				
36 Other				
37 Other				
38 Other				
39 Other				
40 TOTAL OTHER		Schedule A-1 Line 20	Schedule A-1 Line 6	Schedule A-1 Line 33

COMPANY:		CALCULATION OF TRUE-UP AND INTEREST PROVISION				SCHEDULE A-2			
CITY GAS COMPANY OF FLORIDA		APRIL 96		Through		MARCH 97		(REVISED 8/08/94)	
FOR THE PERIOD OF:								PAGE 4 OF 11	
	CURRENT MONTH: 04/96		DIFFERENCE		PERIOD TO DATE		DIFFERENCE		
	(A) ACTUAL	(B) ESTIMATE	(C) AMOUNT	(D) %	(E) ACTUAL	(F) ESTIMATE	(G) AMOUNT	(H) %	
TRUE-UP CALCULATION									
1 PURCHASED GAS COST (Sch A-1 Flx 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 Flx 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 Flx 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%	
INTEREST PROVISION									
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

THERM SALES AND CUSTOMER DATA

SCHEDULE A-5

(REVISED 8/19/93)

FOR THE PERIOD OF:

APRIL 96 Through MARCH 97

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	%
THERM SALES (FIRM)								
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%
THERM SALES (INTERRUPTIBLE)								
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%
NUMBER OF CUSTOMERS (FIRM)								
AVG. NO. OF CUSTOMERS PERIOD TO DATE								
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%
NUMBER OF CUSTOMERS (INTERRUPTIBLE)								
AVG. NO. OF CUSTOMERS PERIOD TO DATE								
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%
THERM USE PER CUSTOMER								
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%

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			
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment			
4 Commodity Adjustments			
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	Sched A-1 Ln 15	Sched A-1 Ln 1	Sched A-1 Ln 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	Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS			
18 Commodity Other - Scheduled ITS			
19 Imbalance Cashout - FGT			
20 Imbalance Cashout - Other Shippers			
21 Imbalance Cashout - Transporting Cust.			
22 Commodity Adjustment			
23 No Notice Commodity Adjustment			
24 TOTAL COMMODITY (Other)	Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31
DEMAND			
25 Demand (Pipeline) Entitlement			
26 Less Relinquished to End-Users			
27 Less Relinquished Off System			
28 Other - Firm winter supply			
29 Demand - No Notice			
30 Revenue Sharing - FGT			
31 Other - Storage Demand			
32 TOTAL DEMAND	Sched A-1 Line 19+18	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29
OTHER			
33 Other - Monthly purchase from Peoples Gas			
34 Peak Shaving			
35 Storage withdrawal			
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER	Schedule A-1 Line 20	Schedule A-1 Line 6	Schedule A-1 Line 33

COMPANY: CITY GAS COMPANY OF FLORIDA FOR THE PERIOD OF:	CALCULATION OF TRUE-UP AND INTEREST PROVISION								SCHEDULE A-2 (REVISED 6/08/94) PAGE 4 OF 11			
	APRIL 96				Through				MARCH 97			
	CURRENT MONTH: 05/96		DIFFERENCE		PERIOD TO DATE		DIFFERENCE					
	(A) ACTUAL	(B) ESTIMATE	(C) AMOUNT	(D) %	(E) ACTUAL	(F) ESTIMATE	(G) AMOUNT	(H) %				
TRUE-UP CALCULATION												
1 PURCHASED GAS COST (Sch A-1 Ftx 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 Ftx 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 Ftx 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	13.7%				
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%				
INTEREST PROVISION												
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

TRANSPORTATION SYSTEM SUPPLY

FOR THE PERIOD OF: **05/01/96** Through **05/31/96**

MONTH: **05/96**

(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
	Comp Sta 8						
	611						
	282						
	Comp Sta 7						
	Comp Sta 8						
	Comp Sta 8						
	St. Helena						
	St. Helena						
	St. Helena						
	St. Helena						
	St. Helena						
	Sabine						
	Sabine						
Sabine							
	TOTAL	WEIGHTED AVERAGE					

NOTE: CITY GATE PRICE SHOULD NOT INCLUDE FGT TRANSPORTATION CHARGES

Company: City Gas Company of Florida

THERM SALES AND CUSTOMER DATA

SCHEDULE A-5

(REVISED 8/19/93)

PAGE 7 OF 11

FOR THE PERIOD OF:

APRIL 96 Through

MARCH 97

	CURRENT MONTH: 05/96		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
1 RESIDENTIAL	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%	8,018,237	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%
5 TOTAL FIRM	5,711,426	5,507,419	(204,007)	-3.57%	11,837,651	11,224,369	(613,282)	-5.18%
THERM SALES (INTERRUPTIBLE)								
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%	1,496,237	1,238,523	(259,491)	-17.32%
8 TRANSPORTATION	1,698,145	-	(1,698,145)	-100.00%	3,496,306	-	(3,496,306)	-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%
NUMBER OF CUSTOMERS (FIRM)								
AVG. NO. OF CUSTOMERS PERIOD TO DATE								
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%
15 TOTAL FIRM	96,635	97,330	695	0.72%	96,818	97,683	865	0.89%
NUMBER OF CUSTOMERS (INTERRUPTIBLE)								
AVG. NO. OF CUSTOMERS PERIOD TO DATE								
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%
THERM USE PER CUSTOMER								
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%

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		PERIOD TO DATE		DIFFERENCE	
	CURRENT MONTH: 06/96		DIFFERENCE		PERIOD TO DATE		DIFFERENCE			
	(A) ACTUAL	(B) ORG. EST.	(C) AMOUNT	(D) %	(E) ACTUAL	(F) ORG. EST.	(G) AMOUNT	(H) %	(I) AMOUNT	(J) %
COST OF GAS PURCHASED										
1	COMMODITY (Pipeline)	Includes No Notice Commodity Adjustment	50,158	(25.65)	147,215					(10.69)
2	NO NOTICE SERVICE RESERVATION	(Line 29 A-1 support detail)	7,808		26,286					
3	SWING SERVICE									
4	COMMODITY (Other)		1,666,834	(18.75)	4,892,189					6.89
5	DEMAND	(Line 32-29 A-1 support detail)	745,316	(10.46)	2,451,161					(5.73)
6	OTHER		4,100	26.85	12,300					53.04
LESS END-USE CONTRACT										
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	(16.25)	7,716,399	7,529,151	187,248	2.49		
12	NET UNBILLED									
13	COMPANY USE		(5,306)	(100.00)	31,277	(16,477)	47,754	(289.82)		
14	TOTAL THERM SALES		2,574,315	83,537	6,584,572	7,566,070	1,018,502	13.46		
THERMS PURCHASED										
15	COMMODITY (Pipeline)	Billing Determinants Only	6,995,570	(0.35)	20,532,127					(13.99)
16	NO NOTICE SERVICE RESERVATION	Bill. Determinants Only (Line 29 A-1 support detail)	1,125,000		3,787,500					
17	SWING SERVICE	Commodity								
18	COMMODITY (Other)	Commodity	6,995,570	(0.35)	20,532,127					(13.99)
19	DEMAND	Billing Determinants Only (Line 32-29 A-1 support detail)	12,923,700	(21.56)	42,275,990					(34.43)
20	OTHER	Commodity	9,911	(0.79)	29,733					16.66
LESS END-USE CONTRACT										
21	COMMODITY (Pipeline)									
22	DEMAND									
23										
24	TOTAL PURCHASES	(17+18+20)-(21+23)	6,980,580	(0.36)	17,694,762	20,561,860	(2,867,098)	(13.94)		
25	NET UNBILLED									
26	COMPANY USE		(15,000)	(100.00)	(34,750)	(45,000)	10,250	(22.78)		
27	TOTAL THERM SALES	(24-26 Estimated only)	7,654,647	664,166	25,850,455	20,516,860	5,333,595	26.00		
CENTS PER THERM										
28	COMMODITY (Pipeline)	(1/15)	0.00717	(25.38)	0.00717					3.77
29	NO NOTICE SERVICE	(2/16)	0.00694		0.00694					
30	SWING SERVICE	(3/17)								
31	COMMODITY (Other)	(4/18)	0.23827	(18.46)	0.23827					24.27
32	DEMAND	(5/19)	0.06618	14.14	0.06335	0.05798	0.02538	43.77		
33	OTHER	(6/20)	0.52893	27.86	0.54272	0.41368	0.12904	31.19		
LESS END-USE CONTRACT										
34	COMMODITY Pipeline	(7/21)								
35	DEMAND	(8/22)								
36		(9/23)								
37	TOTAL COST	(11/24)	0.29733	(0.05642)	0.43608	0.36617	0.06991	19.09		
38	NET UNBILLED	(12/25)								
39	COMPANY USE	(13/26)		(100.00)	(0.90005)	0.36616	(1.26621)	(345.81)		
40	TOTAL THERM SALES	(11/27)	0.27115	(0.08336)	(23.51)	0.29850	0.36697	(0.06847)	(18.66)	
41	TRUE-UP	(E-2)	(0.00180)		(0.00180)	(0.00180)				
42	TOTAL COST OF GAS	(40+41)	0.26935	(0.08336)	(23.63)	0.29670	0.36517	(0.06847)	(18.75)	
43	REVENUE TAX FACTOR		1.00376		1.00376	1.00376				
44	PGA FACTOR ADJUSTED FOR TAXES	(42x43)	0.27036	(0.08368)	(23.64)	0.29782	0.36654	(0.06872)	(18.75)	
45	PGA FACTOR ROUNDED TO NEAREST .001		0.270	(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	%
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment				(17.04)				(1.67)
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)								
3	SWING SERVICE								
4	COMMODITY (Other)				(54.56)				(36.07)
5	DEMAND (Line 32-29 A-1 support detail)				(0.51)				0.19
6	OTHER				26.85				53.04
LESS END-USE CONTRACT									
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)	144.08	7,716,399	10,657,864	(2,941,465)	(27.60)
12	NET UNBILLED								
13	COMPANY USE		(7,965)	7,965	(100.00)	31,277	(23,398)	54,675	(233.67)
14	TOTAL THERM SALES	2,574,315	3,698,323	(1,125,008)	(30.41)	8,684,572	10,620,933	(2,036,361)	(19.17)
THERMS PURCHASED									
15	COMMODITY (Pipeline) Billing Determinants Only				(0.35)				(13.99)
16	NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)								
17	SWING SERVICE Commodity								
18	COMMODITY (Other) Commodity				(0.35)				(13.99)
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)				(18.83)				(32.88)
20	OTHER Commodity				(0.79)				16.66
LESS END-USE CONTRACT									
21	COMMODITY (Pipeline)								
22	DEMAND								
23									
24	TOTAL PURCHASES (17+18+20)-(21+23)	6,980,580	7,005,481	(24,901)	(0.36)	17,694,762	20,561,859	(2,867,097)	(13.94)
25	NET UNBILLED								
26	COMPANY USE		(15,000)	15,000		(34,750)	(45,000)	10,250	(22.78)
27	TOTAL THERM SALES (24-26 Estimated only)	7,654,647	6,990,481	664,166	9.50	25,850,455	20,516,859	5,333,596	26.00
CENTS PER THERM									
28	COMMODITY (Pipeline) (1/15)				(16.80)				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)				(54.40)				(25.67)
32	DEMAND (5/19)	0.06618	0.05333	0.01285	24.10	0.08336	0.05586	0.02750	49.23
33	OTHER (6/20)	0.52893	0.41368	0.11525	27.86	0.54272	0.41368	0.12904	31.19
LESS END-USE CONTRACT									
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)	0.29850	0.51947	(0.22097)	(42.54)
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)	(42.69)
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)	(49.10)	0.29782	0.51962	(0.22180)	(42.69)
45	PGA FACTOR ROUNDED TO NEAREST .001	0.270	0.531	(0.261)	(49.10)	0.298	0.520	(0.222)	(42.69)

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			
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment			
4 Commodity Adjustments			
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	Sched A-1 Ln 15	Sched A-1 Ln 1	Sched A-1 Ln 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	Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS			
18 Commodity Other - Scheduled ITS			
19 Imbalance Cashout - FGT			
20 Imbalance Cashout - Other Shippers			
21 Imbalance Cashout - Transporting Cust.			
22 Commodity Adjustment			
23 No Notice Commodity Adjustment			
24 TOTAL COMMODITY (Other)	Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31
DEMAND			
25 Demand (Pipeline) Entitlement			
26 Less Relinquished to End-Users			
27 Less Relinquished Off System			
28 Other - Firm winter supply			
29 Demand - No Notice			
30 Revenue Sharing - FGT			
31 Other - Storage Demand			
32 TOTAL DEMAND	Sched A-1 Line 19+16	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29
OTHER			
33 Other - Monthly purchase from Peoples Gas			
34 Peak Shaving			
35 Storage withdrawal			
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER	Schedule A-1 Line 20	Schedule A-1 Line 6	Schedule A-1 Line 33

COMPANY:		CALCULATION OF TRUE-UP AND INTEREST PROVISION				SCHEDULE A-2			
CITY GAS COMPANY OF FLORIDA		APRIL 96 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)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
TRUE-UP CALCULATION									
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%
INTEREST PROVISION									
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-4
(REVISED 8/19/93)
PAGE 6 OF 11

FOR THE PERIOD OF:

06/01/96

Through

06/30/96

MONTH: 06/96

(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT MMBtu/d	(D) NET AMOUNT MMBtu/d	(E) MONTHLY GROSS MMBtu	(F) MONTHLY NET MMBtu	(G) WELLHEAD PRICE \$/MMBtu	(H) CITYGATE PRICE (Gx E)/F
[REDACTED]	Comp Sta 8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	282	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	611	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	282	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	Comp Sta 8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	Comp Sta 8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	Johnson B	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	Johnson B	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]							
[REDACTED]							
[REDACTED]							
[REDACTED]							
[REDACTED]							
[REDACTED]							
[REDACTED]							
[REDACTED]							
[REDACTED]							
[REDACTED]							
[REDACTED]							
[REDACTED]							
[REDACTED]							
[REDACTED]							
[REDACTED]							
TOTAL		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
					WEIGHTED AVERAGE		

NOTE: CITY GATE PRICE SHOULD NOT INCLUDE FGT TRANSPORTATION CHARGES

Company: City Gas Company of Florida

THERM SALES AND CUSTOMER DATA

SCHEDULE A-5

(REVISED 8/19/93)

FOR THE PERIOD OF:

APRIL 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	%
THERM SALES (FIRM)								
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%
5 TOTAL FIRM	5,056,548	5,419,657	363,109	7.18%	16,894,199	16,644,026	(250,173)	-1.48%
THERM SALES (INTERRUPTIBLE)								
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%	6,204,454	20,516,860	(5,687,594)	-21.70%
NUMBER OF CUSTOMERS (FIRM)								
AVG. NO. OF CUSTOMERS PERIOD TO DATE								
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%
15 TOTAL FIRM	96,551	97,591	1,040	1.08%	96,729	97,652	923	0.95%
NUMBER OF CUSTOMERS (INTERRUPTIBLE)								
AVG. NO. OF CUSTOMERS PERIOD TO DATE								
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%
THERM USE PER CUSTOMER								
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%

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: 0798		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	(A) ACTUAL	(B) ORG. EST.	(C) AMOUNT	(D) %	(E) ACTUAL	(F) ORG. EST.	(G) AMOUNT	(H) %
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment		45,910		24.93		193,125		(2.22)
2 NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)		8,088		-		34,354		-
3 SWING SERVICE		-		-		-		-
4 COMMODITY (Other)		1,525,645		1.60		8,417,834		5.83
5 DEMAND (Line 32-29 A-1 support detail)		774,280		(8.74)		3,225,454		(8.69)
6 OTHER		3,378		28.44		15,878		47.74
LESS END-USE CONTRACT								
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)	2,318,062	2,357,292	(38,630)	(1.64)	10,035,091	9,886,443	148,618	1.50
12 NET UNBILLED	-	-	-	-	-	-	-	-
13 COMPANY USE	-	(5,515)	5,515	(100.00)	31,277	(21,962)	53,289	(242.22)
14 TOTAL THERM SALES	2,327,735	2,398,822	(41,087)	(1.73)	10,912,307	9,934,892	977,415	9.84
THERMS PURCHASED								
15 COMMODITY (Pipeline) Billing Determinants Only		8,403,010		28.11		28,935,137		(3.98)
16 NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 28 A-1 support detail)		1,162,500		-		4,950,000		-
17 SWING SERVICE Commodity		-		-		-		-
18 COMMODITY (Other) Commodity		8,403,010		28.11		28,935,137		(3.98)
19 DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)		13,354,480		(14.59)		55,630,480		(28.68)
20 OTHER Commodity		8,182		5.40		37,895		14.23
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)		-		-		-		-
22 DEMAND		-		-		-		-
23		-		-		-		-
24 TOTAL PURCHASES (17+18+20)-(21+23)	8,211,705	8,411,172	1,800,533	28.08	25,908,467	28,873,032	(1,088,565)	(3.95)
25 NET UNBILLED	-	-	-	-	-	-	-	-
26 COMPANY USE	-	(15,000)	15,000	(100.00)	(34,750)	(80,000)	25,250	(42.08)
27 TOTAL THERM SALES (24-26 Estimated only)	7,105,815	8,396,172	709,643	11.09	32,858,270	28,913,032	6,043,238	22.45
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)		0.00717		(2.51)		0.00717		1.81
29 NO NOTICE SERVICE (2/16)	0.00894	0.00894	-	-	0.00894	0.00894	-	-
30 SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31 COMMODITY (Other) (4/18)		0.23627		(20.70)		0.23627		10.01
32 DEMAND (5/19)	0.09124	0.05798	0.00329	5.82	0.07891	0.05798	0.01893	32.85
33 OTHER (6/20)	0.50402	0.41382	0.09040	21.86	0.53903	0.41387	0.12138	29.34
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)		-		-		-		-
35 DEMAND (8/22)		-		-		-		-
36		-		-		-		-
37 TOTAL COST (11+24)	0.28238	0.36789	(0.08533)	(23.21)	0.36738	0.36853	0.02083	5.68
38 NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39 COMPANY USE (13/26)	-	0.36767	(0.36767)	(100.00)	(0.90000)	0.36853	(1.28958)	(345.58)
40 TOTAL THERM SALES (11/27)	0.32830	0.38955	(0.04225)	(11.48)	0.30450	0.36735	(0.08285)	(17.11)
41 TRUE-UP (5-3)	0.00180	0.00180	-	-	0.00180	0.00180	-	-
42 TOTAL COST OF GAS (40+41)	0.32810	0.37035	(0.04225)	(11.41)	0.30630	0.36915	(0.08285)	(17.03)
43 REVENUE TAX ADJUSTOR	1.00378	1.00378	-	-	1.00378	1.00378	-	-
44 PGA FACTOR ADJUSTED FOR TAXE (42+43)	0.32833	0.37174	(0.04241)	(11.41)	0.30745	0.37054	(0.08309)	(17.03)
45 PGA FACTOR ROUNDED TO NEAREST .001	0.329	0.372	(0.042)	(11.41)	0.307	0.371	(0.084)	(17.25)

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		PERIOD TO DATE	
	CURRENT MONTH: 07/96		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	(A) ACTUAL	(B) ORG. EST.	(C) AMOUNT	(D) %	(E) ACTUAL	(F) ORG. EST.	(G) AMOUNT	(H) %
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment				68.00				12.23
2 NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)				-				-
3 SWING SERVICE				-				-
4 COMMODITY (Other)				(30.69)				(34.91)
5 DEMAND (Line 32-29 A-1 support detail)				(1.91)				(0.31)
6 OTHER				28.44				47.74
LESS END-USE CONTRACT								
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	13,652,623	(3,617,562)	(26.50)
12 NET UNBILLED	-	(7,024)	7,024	(100.00)	31,277	(30,422)	61,699	(202.81)
13 COMPANY USE								
14 TOTAL THERM SALES	2,327,735	2,983,445	(655,710)	(21.98)	10,912,307	13,604,378	(2,692,071)	(19.78)
THERMS PURCHASED								
15 COMMODITY (Pipeline) Billing Determinants Only				28.11				(3.98)
16 NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)				-				-
17 SWING SERVICE Commodity				-				-
18 COMMODITY (Other) Commodity				28.11				(3.98)
19 DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)				(13.58)				(28.19)
20 OTHER Commodity				5.40				14.23
LESS END-USE CONTRACT								
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	25,008,487	20,973,031	(1,088,564)	(3.95)
25 NET UNBILLED	-	(15,000)	15,000	-	(54,750)	(80,000)	25,250	(42.08)
26 COMPANY USE								
27 TOTAL THERM SALES (24-26 Estimated only)	7,105,815	6,399,172	706,643	11.09	32,658,270	28,913,031	6,043,239	22.45
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)				29.44				18.80
29 NO NOTICE SERVICE (2/16)	0.0094	0.0094	-	-	0.0094	0.0094	-	-
30 SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31 COMMODITY (Other) (4/18)				(45.90)				(32.22)
32 DEMAND (5/19)	0.09124	0.05395	0.00729	13.51	0.07891	0.05540	0.02151	38.83
33 OTHER (6/20)	0.50402	0.41362	0.09040	21.88	0.53503	0.41387	0.12116	29.34
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35 DEMAND (8/22)	-	-	-	-	-	-	-	-
36 (9/23)	-	-	-	-	-	-	-	-
37 TOTAL COST (11/24)	0.28238	0.46715	(0.18478)	(39.58)	0.35738	0.50817	(0.11881)	(23.47)
38 NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39 COMPANY USE (13/26)	-	0.48827	(0.48827)	(100.00)	(0.90005)	0.50703	(1.40708)	(277.91)
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)	0.30690	0.50909	(0.20279)	(39.63)
43 REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-
44 PGA FACTOR ADJUSTED FOR TAXES (43+43)	0.32933	0.47181	(0.14248)	(30.20)	0.30745	0.51100	(0.20355)	(39.63)
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

	(A) THERM'S	(B) INV. AMOUNT	(C) COST PER THERM
COMMODITY (Pipeline)			
1 Commodity Pipeline - Scheduled FTS			
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment			
4 Commodity Adjustments			
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	Sched A-1 Ln 15	Sched A-1 Ln 1	Sched A-1 Ln 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	Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS			
18 Commodity Other - Scheduled ITS			
19 Imbalance Cashout - FGT			
20 Imbalance Cashout - Other Shippers			
21 Imbalance Cashout - Transporting Cust.			
22 Commodity Adjustment			
23 No Notice Commodity Adjustment			
24 TOTAL COMMODITY (Other)	Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31
DEMAND			
25 Demand (Pipeline) Entitlement			
26 Less Relinquished to End-Users			
27 Less Relinquished Off System			
28 Other - Firm winter supply			
29 Demand - No Notice			
30 Revenue Sharing - FGT			
31 Other - Storage Demand			
32 TOTAL DEMAND	Sched A-1 Line 19+18	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29
OTHER			
33 Other - Monthly purchase from Peoples Gas			
34 Peak Shaving			
35 Storage withdrawal			
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER	Schedule A-1 Line 20	Schedule A-1 Line 6	Schedule A-1 Line 33

COMPANY:		CALCULATION OF TRUE-UP AND INTEREST PROVISION				SCHEDULE A-2			
CITY GAS COMPANY OF FLORIDA						(REVISED 6/08/94)			
FOR THE PERIOD OF:		APRIL 94		Through		MARCH 97		PAGE 4 OF 11	
	CURRENT MONTH: 07/96		DIFFERENCE		PERIOD TO DATE		DIFFERENCE		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
TRUE-UP CALCULATION									
1	PURCHASED GAS COST (Sch A-1 Ftx down line 4+6)	1,554,353	2,236,48	685,495	30.80%	6,802,234	10,431,288	3,629,032	34.79%
2	TRANSP GAS COST (Sch A-1 Ftx 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 Ftx 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	198.71%	(19,118)	10,035	29,153	290.51%
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST	(525,061)	543,870	1,068,931	198.54%	(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	198.92%	(518,367)	534,816	1,053,183	198.92%
INTEREST PROVISION									
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(525,061)	543,870	1,068,931	198.54%				
13	ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	(515,988)	532,356	1,048,344	198.93%				
14	TOTAL (12+13)	(1,041,049)	1,076,226	2,117,275	198.73%				
15	AVERAGE (50% OF 14)	(520,525)	538,113	1,058,638	198.73%				
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 (15x20)	(2,379)	2,480	4,839	198.71%				

* 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		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: 07/96		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE		
	(A) ACTUAL	(B) ESTIMATE	(C) AMOUNT	(D) %	(E) ACTUAL	(F) ESTIMATE	(G) AMOUNT	(H) %	
THERM SALES (FIRM)									
1 RESIDENTIAL	1,401,231	1,397,670	(3,561)	-0.25%	6,730,880	6,356,216	(374,664)	-5.57%	
2 COMMERCIAL	3,395,296	3,782,690	387,394	11.41%	14,959,846	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%	
5 TOTAL FIRM	4,796,527	5,180,360	383,833	8.00%	21,690,726	21,824,386	133,660	0.62%	
THERM SALES (INTERRUPTIBLE)									
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	1,800,416	-	(1,800,416)	-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%	
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
11 RESIDENTIAL	91,735	92,930	1,195	1.30%	91,998	92,836	838	0.91%	
12 COMMERCIAL	4,638	4,928	290	6.25%	4,672	4,868	226	4.87%	
13 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%	
14 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%	
15 TOTAL FIRM	96,373	97,858	1,485	1.54%	96,640	97,704	1,064	1.10%	
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
16 INTERRUPTIBLE	15	10	(5)	-33.33%	16	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%	
THERM USE PER CUSTOMER									
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%	37,845	46,600	8,755	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%	

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: 08/97

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

COMPANY:

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2

(REVISED 8/08/94)

PAGE 4 OF 11

CITY GAS COMPANY OF FLORIDA

FOR THE PERIOD OF:

APRIL 98

Through

MARCH 97

	CURRENT MONTH: 08/98		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (Sch A-1 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	17.61%
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	16,202,796	2,897,711	17.88%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	262,610	(24,148)	(286,758)	1167.50%	1,068,636	(123,613)	(1,212,449)	980.84%
8 INTEREST PROVISION-THIS PERIOD (21)	(1,728)	2,403	4,131	171.91%	(20,846)	12,436	33,284	267.60%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(518,367)	534,816	1,053,183	198.92%	(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)	(244,730)	525,826	770,556	146.54%	(244,730)	525,826	770,556	146.54%
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(518,367)	534,816	1,053,183	198.92%				
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	0.05450	0.05450	-	0.00%				
18 TOTAL (16+17)	0.10900	0.10900	-	0.00%				
19 AVERAGE (50% OF 18)	0.05450	0.05450	-	0.00%				
20 MONTHLY AVERAGE (19/12 Months)	0.00454	0.00454	0.00000	0.04%				
21 INTEREST PROVISION (19*20)	(1,728)	2,403	4,131	171.91%				

* 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

THERM SALES AND CUSTOMER DATA

SCHEDULE A-6

(REVISED 8/19/93)

PAGE 7 OF 11

FOR THE PERIOD OF:

APRIL 98 Through MARCH 97

	CURRENT MONTH: 08/98		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
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%
5 TOTAL FIRM	4,590,191	5,225,004	634,813	13.83%	26,280,917	27,049,390	768,473	2.92%
THERM SALES (INTERRUPTIBLE)								
6 INTERRUPTIBLE	351,114	457,955	106,841	30.43%	2,760,378	2,508,354	(252,024)	-9.13%
7 LARGE INTERRUPTIBLE	888,747	648,713	(240,034)	-27.07%	3,374,145	3,684,900	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	1,104,688	(1,906,079)	-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%
NUMBER OF CUSTOMERS (FIRM)								
11 RESIDENTIAL	92,903	93,183	280	0.30%	92,179	92,905	726	0.79%
12 COMMERCIAL	4,688	4,983	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%
15 TOTAL FIRM	97,591	98,146	555	0.57%	96,830	97,792	962	0.99%
NUMBER OF CUSTOMERS (INTERRUPTIBLE)								
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%
THERM USE PER CUSTOMER								
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%

AVG. NO. OF CUSTOMERS PERIOD TO DATE

AVG. NO. OF CUSTOMERS PERIOD TO DATE

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		PERIOD TO DATE		DIFFERENCE		
	(A) ACTUAL	(B) ORG. EST.	(C) DIFFERENCE		(E) ACTUAL	(F) ORG. EST.	(G) DIFFERENCE		
			AMOUNT	(D) %			AMOUNT	(H) %	
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment	45,434		63.60		283,988		13.61	
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	7,808				50,230			
3	SWING SERVICE								
4	COMMODITY (Other)	1,509,850		(52.18)		9,437,345		(5.60)	
5	DEMAND (Line 32 29 A-1 support detail)	749,316		(8.31)		4,749,063		(7.39)	
6	OTHER	3,859		4.48		23,152		37.11	
LESS END-USE CONTRACT									
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		(5,475)	5,475	(100.00)	31,277	(33,002)	84,279	(194.77)
13	COMPANY USE								
14	TOTAL THERM SALES	2,326,786	2,352,486	(25,700)	(1.09)	15,695,616	14,639,864	1,055,752	7.21
THERMS PURCHASED									
15	COMMODITY (Pipeline) Billing Determinants Only	6,336,720		(9.05)		39,607,784		(5.81)	
16	NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	1,125,000				7,237,500			
17	SWING SERVICE Commodity								
18	COMMODITY (Other) Commodity	6,336,720		(9.05)		39,607,784		(5.81)	
19	DEMAND Billing Determinants Only (Line 32 29 A-1 support detail)	12,923,700		(9.45)		81,908,670		(26.44)	
20	OTHER Commodity	9,328		(10.69)		55,968		9.03	
LESS END-USE CONTRACT									
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		(15,000)	15,000	(100.00)	(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	39,573,752	7,983,860	20.17
CENTS PER THERM									
28	COMMODITY (Pipeline) (1/15)		0.00717		79.92		0.00717		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)		0.23827		(47.42)		0.23827		0.22
32	DEMAND (5/19)	0.05871	0.05799	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
LESS END-USE CONTRACT									
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)		0.36500	(0.36500)	(100.00)	(0.90005)	0.36669	(1.26674)	(345.45)
39	COMPANY USE (13/26)		0.36586	(0.15226)	(41.62)	0.28831	0.36751	(0.07920)	(21.55)
40	TOTAL THERM SALES (11/27)	0.21360	0.36766	(0.15226)	(41.41)	0.29011	0.36931	(0.07920)	(21.45)
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)

FOR THE PERIOD: APRIL 96 THROUGH MARCH 97

CURRENT MONTH: 08/96 (A) (B) (C)

COMMODITY (Pipeline)	THERMS	INV. AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS			
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment			
4 Commodity Adjustments			
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	Sched A-1 Ln 15	Sched A-1 Ln 1	Sched A-1 Ln 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	Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS			
18 Commodity Other - Scheduled ITS			
19 Imbalance Cashout - FGT			
20 imbalance Cashout - Other Shippers			
21 Imbalance Cashout - Transporting Cust.			
22 Commodity Adjustment			
23 No Notice Commodity Adjustment			
24 TOTAL COMMODITY (Other)	Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31
DEMAND			
25 Demand (Pipeline) Entitlement			
26 Less Relinquished to End-Users			
27 Less Relinquished Off System			
28 Other - Firm winter supply			
29 Demand - No Notice			
30 Revenue Sharing - FGT			
31 Other - Storage Demand			
32 TOTAL DEMAND	Sched A-1 Line 19+16	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29
OTHER			
33 Other - Monthly purchase from Peoples Gas			
34 Peak Shaving			
35 Storage withdrawal			
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER	Schedule A-1 Line 20	Schedule A-1 Line 6	Schedule A-1 Line 33

COMPANY:

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2

CITY GAS COMPANY OF FLORIDA

(REVISED 6/08/94)

FOR THE PERIOD OF:

APRIL 96

Through

MARCH 97

PAGE 4 OF 11

	CURRENT MONTH: 09/96		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (Sch A-1 Fix 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 Fix 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 Fix 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%
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(244,723)	525,815	770,538	146.54%	(1,376,495)	573,226	1,949,721	340.13%
13 ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	586,747	514,419	(72,328)	-14.06%	1,907,551	(147,764)	(2,055,315)	1390.94%
14 TOTAL (12 + 13)	342,024	1,040,234	698,210	67.12%	1,907,551	(147,764)	(2,055,315)	1390.94%
15 AVERAGE (50% OF 14)	171,012	520,117	349,105	67.12%	1,907,551	(147,764)	(2,055,315)	1390.94%
16 INTEREST RATE - FIRST DAY OF MONTH	0.05400	0.05400	-	0.00%	1,907,551	(147,764)	(2,055,315)	1390.94%
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05444	0.05444	-	0.00%	1,907,551	(147,764)	(2,055,315)	1390.94%
18 TOTAL (16 + 17)	0.10844	0.10844	-	0.00%	1,907,551	(147,764)	(2,055,315)	1390.94%
19 AVERAGE (50% OF 18)	0.05422	0.05422	-	0.00%	1,907,551	(147,764)	(2,055,315)	1390.94%
20 MONTHLY AVERAGE (19/12 Months)	0.00452	0.00452	(0.00000)	-0.04%	1,907,551	(147,764)	(2,055,315)	1390.94%
21 INTEREST PROVISION (15x20)	773	2,350	1,577	67.11%	1,907,551	(147,764)	(2,055,315)	1390.94%

* 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

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	%
THERM SALES (FIRM)								
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%
5 TOTAL FIRM	4,592,237	5,226,380	634,143	13.81%	30,873,154	32,275,770	1,402,616	4.54%
THERM SALES (INTERRUPTIBLE)								
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%
NUMBER OF CUSTOMERS (FIRM)								
AVG. NO. OF CUSTOMERS PERIOD TO DATE								
11 RESIDENTIAL	92,852	93,422	570	0.61%	92,200	92,991	700	0.76%
12 COMMERCIAL	4,698	4,998	300	6.39%	4,600	4,906	247	5.30%
13 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
14 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
15 TOTAL FIRM	97,550	98,420	870	0.89%	96,950	97,897	947	0.98%
NUMBER OF CUSTOMERS (INTERRUPTIBLE)								
AVG. NO. OF CUSTOMERS PERIOD TO DATE								
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%
THERM USE PER CUSTOMER								
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%

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)			
		APRIL 96		Through		MARCH 97		PERIOD TO DATE	
ESTIMATED FOR THE PERIOD OF								PAGE 1 OF 11	
		CURRENT MONTH		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
COST OF GAS PURCHASED		ACTUAL	ORG EST	AMOUNT	%	ACTUAL	ORG EST	AMOUNT	%
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment	53,675	46,054	7,621	16.55	376,326	330,042	46,284	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)	-	1,530,443	-	(11.13)	-	10,967,788	-	(6.37)
5	DEMAND (Line 32 - 29 A-1 support detail)	-	842,971	-	(7.65)	-	5,592,034	-	(7.43)
6	OTHER	-	4,100	-	3.73	-	27,252	-	32.09
LESS END-USE CONTRACT									
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
THERMS PURCHASED									
15	COMMODITY (Pipeline) Billing Determinants Only	7,459,760	6,423,144	1,036,616	16.14	44,765,879	46,030,928	(1,265,049)	(2.75)
16	NO NOTICE SERVICE RESERVATIO Billing 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	-	6,423,144	-	(4.89)	-	46,030,928	-	(5.68)
19	DEMAND Billing Determinants Only (Line 32 29 A-1 support detail)	-	14,539,000	-	(0.32)	-	96,447,670	-	(22.50)
20	OTHER Commodity	-	9,911	-	(11.35)	-	65,879	-	5.96
LESS END-USE CONTRACT									
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	46,096,807	(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	55,410,958	45,991,807	9,419,151	20.48
CENTS PER THERM									
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)	-	0.23827	-	(6.56)	-	0.23827	-	(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
LESS END-USE CONTRACT									
34	COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35	DEMAND (8/22)	-	-	-	-	-	-	-	-
36		-	-	-	-	-	-	-	-
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)	(22.04)

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		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	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)	-	-	-	(27.62)	-	-	-	(26.28)
5	DEMAND (Line 32-29 A-1 support detail)	-	-	-	(0.58)	-	-	-	(1.02)
6	OTHER	-	-	-	3.73	-	-	-	32.09
LESS END-USE CONTRACT		-	-	-	-	-	-	-	-
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	-	(6,341)	6,341	(100.00)	31,277	(49,458)	80,735	(163.24)
13	COMPANY USE	-	-	-	-	-	-	-	-
14	TOTAL THERM SALES	2,530,926	2,707,661	(176,735)	(6.32)	18,226,542	21,640,738	(3,414,196)	(15.78)
THERMS PURCHASED									
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 Billing 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	-	-	-	(4.89)	-	-	-	(5.68)
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	-	-	-	(0.35)	-	-	-	(21.23)
20	OTHER Commodity	-	-	-	11.35	-	-	-	5.96
LESS END-USE CONTRACT		-	-	-	-	-	-	-	-
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	-	(15,000)	15,000	-	(34,750)	(105,000)	70,250	(66.90)
26	COMPANY USE	-	-	-	-	-	-	-	-
27	TOTAL THERM SALES (24-26 Estimated only)	7,853,386	6,418,055	1,435,331	22.36	55,410,958	45,991,806	9,419,152	20.48
CENTS PER THERM									
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)	-	-	-	(23.90)	-	-	-	(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
LESS END-USE CONTRACT		-	-	-	-	-	-	-	-
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	-	-
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)

FOR THE PERIOD: APRIL 96 THROUGH MARCH 97

COMMODITY (Pipeline)	CURRENT MONTH: 10/96	(A) THERMS	(B) INV. AMOUNT	(C) 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)		7,459,700	53,675.36	0.00720
		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				
		Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30

COMMODITY OTHER				
17 Commodity Other - Scheduled FTS				
18 Commodity Other - Scheduled ITS				
19 Imbalance Cashout - FGT				
20 Imbalance Cashout - Other Shippers				
21 Imbalance Cashout - Transporting Cust				
22 Commodity Adjustment				
23 No Notice Commodity Adjustment				
24 TOTAL COMMODITY (Other)				
		Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31

DEMAND				
25 Demand (Pipeline) Entitlement				
26 Less Relinquished to End-Users				
27 Less Relinquished Off System				
28 Other - Firm winter supply				
29 Demand - No Notice				
30 Revenue Sharing - FGT				
31 Other - Storage Demand				
32 TOTAL DEMAND				
		Sched A-1 Line 19+16	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29

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

COMPANY		CALCULATION OF TRUE-UP AND INTEREST PROVISION				SCHEDULE A-2			
CITY GAS COMPANY OF FLORIDA						(REVISED 6/08/94)			
FOR THE PERIOD OF:		APRIL 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) %	
TRUE-UP CALCULATION									
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%
INTEREST PROVISION									
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	587,520	516,769	(70,751)	-13.69%	* 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)	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%				

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)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
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%
THERM SALES (INTERRUPTIBLE)								
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%
NUMBER OF CUSTOMERS (FIRM)								
					AVG. NO. OF CUSTOMERS		PERIOD TO DATE	
11 RESIDENTIAL	92,047	93,583	1,536	1.67%	92,256	93,000	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%
NUMBER OF CUSTOMERS (INTERRUPTIBLE)								
					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
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%
THERM USE PER CUSTOMER								
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
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED = AVERAGE BTU CONTENT CCF PURCHASED	1 0840	1 0810	1 0730	1 0750	1 0770	1 0770	1 0750					
2 PRESSURE CORRECTION FACTOR												
a DELIVERY PRESSURE OF GAS SOLD psia	15 236	15 236	15 236	15 236	15 236	15 236	15 236	15 236	15 236	15 236	15 236	15 236
b DELIVERY PRESSURE OF GAS PURCHASED psia	14 73	14 73	14 73	14 73	14 73	14 73	14 73	14 73	14 73	14 73	14 73	14 73
PRESSURE CORRECTION FACTOR (a/b) psia	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1 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

					Actual
					Checked:
FGT FTS - Contract 5034	MCF	THERMS	RATE	AMOUNT	
Commodity costs					
Hialeah, 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	
Total Miami:	0	4,663,390		29,766.98	()
Port St. Lucie	FTS 1	26,011	0.00764	198.72	
	FTS 2	29,109	0.00526	153.11	
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	
Total Brevard:	0	1,487,270		9,493.43	()
Off-system		1,264,300	0.00645	8,154.74	
Total Firm:	0	7,470,080		47,766.98	()

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	()
Total FTS-1 demand		10,152,500		441,882.04	
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	
Total FTS-2 demand		4,340,000		328,668.20	
No Notice Demand-System supply	Miami	899,000	0.00694	6,239.06	()
" " "	Brevard	341,000	0.00694	2,366.54	()
		1,240,000		8,605.60	
Western Div. / IT Revenue Sharing Cr.				0.00	()
Total fixed charges		15,732,500		779,155.84	

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: 11/96		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment	27,862	50,422	(22,760)	(45.14)	403,988	380,484	23,524	6.18
2	NO NOTICE SERVICE RESERVATION (Line 20 A-1 support detail)	20,195	20,195	-	-	79,031	79,031	-	-
3	SWING SERVICE	-	-	-	-	-	-	-	-
4	COMMODITY (Other)	-	1,875,599	-	16.84	-	12,643,387	-	(3.30)
5	DEMAND (Line 32 - 29 A-1 support detail)	-	1,374,422	-	(8.99)	-	6,966,456	-	(7.92)
6	OTHER	-	4,100	-	(58.56)	-	31,352	-	60.36
LESS END-USE CONTRACT									
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	20,100,890	(925,865)	(4.61)
12	NET UNBILLED	-	-	-	-	-	-	-	-
13	COMPANY USE	(14,520)	(6,656)	(7,864)	118.15	16,757	(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
THERMS PURCHASED									
15	COMMODITY (Pipeline) Billing Determinants Only	7,876,920	7,032,356	844,564	12.01	52,642,799	53,083,284	(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	-	8.59	-	53,083,284	-	(3.79)
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	-	23,705,100	-	(8.80)	-	120,152,770	-	(19.80)
20	OTHER Commodity	-	9,911	-	(65.06)	-	75,790	-	(3.32)
LESS END-USE CONTRACT									
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	53,139,074	(2,014,338)	(3.79)
25	NET UNBILLED	-	-	-	-	-	-	-	-
26	COMPANY USE	(32,014)	(15,000)	(17,014)	113.43	(66,764)	(120,000)	53,236	(44.36)
27	TOTAL THERM SALES (24-26 Estimated only)	7,999,191	7,027,267	971,924	13.83	63,410,189	53,019,074	10,391,115	19.60
CENTS PER THERM									
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	-	7.59	-	0.23827	-	0.52
32	DEMAND (5/19)	0.05788	0.05798	(0.00012)	(0.21)	0.06657	0.05798	0.00859	14.82
33	OTHER (6/20)	0.49057	0.41368	0.07689	18.59	0.68625	0.41367	0.27258	65.89
LESS END-USE CONTRACT									
34	COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35	DEMAND (8/22)	-	-	-	-	-	-	-	-
36		-	-	-	-	-	-	-	-
37	TOTAL COST (11/24)	0.42646	0.44371	(0.01725)	(3.89)	0.37508	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)	(166.45)
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	0.382	(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
ESTIMATED FOR THE PERIOD OF

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

	APRIL 96		Through		MARCH 97		PERIOD TO DATE		DIFFERENCE	
	(A) ACTUAL	(B) ORG. EST.	DIFFERENCE		(E) ACTUAL	(F) ORG. EST.	DIFFERENCE		(H) %	
			(C) AMOUNT	(D) %			(G) AMOUNT	(I) %		
COST OF GAS PURCHASED										
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment	27,962	53,446	(25,784)	(48.24)	403,988	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)	-	-	-	16.96	-	-	-	-		(31.27)
5 DEMAND (Line 32-29 A-1 support detail)	-	-	-	(0.67)	-	-	-	-		(1.14)
6 OTHER	-	-	-	(58.58)	-	-	-	-		60.38
LESS END-USE CONTRACT										
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)	3,258,196	3,010,909	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	16,757	(55,885)	72,642	(129.98)		
14 TOTAL THERM SALES	2,628,363	2,998,259	(369,896)	(12.34)	20,854,905	24,838,997	(3,784,092)	(15.36)		
THERMS PURCHASED										
15 COMMODITY (Pipeline) Billing Determinants Only	7,876,920	7,032,356	844,564	12.01	52,642,799	53,083,283	(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	-	-	-	8.59	-	-	-	-		(3.79)
19 DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	-	-	-	(9.59)	-	-	-	-		(18.88)
20 OTHER Commodity	-	-	-	(85.06)	-	-	-	-		(3.32)
LESS END-USE CONTRACT										
21 COMMODITY (Pipeline)	-	-	-	-	-	-	-	-		-
22 DEMAND	-	-	-	-	-	-	-	-		-
23	-	-	-	-	-	-	-	-		-
24 TOTAL PURCHASES (17+18+20)-(21+23)	7,640,069	7,042,287	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)	-	(66,784)	(120,000)	53,236	(44.36)		
27 TOTAL THERM SALES (24-26 Estimated only)	7,999,191	7,027,287	971,924	13.83	63,410,189	53,019,073	10,391,116	19.60		
CENTS PER THERM										
28 COMMODITY (Pipeline) (1/15)	0.00351	0.00760	(0.00409)	(53.82)	0.00767	0.00650	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)	-	-	-	7.71	-	-	-	-		(28.58)
32 DEMAND (5/19)	0.05786	0.05266	0.00520	9.87	0.06657	0.05462	0.01195	21.88		
33 OTHER (6/20)	0.49057	0.41368	0.07689	18.59	0.68625	0.41367	0.27258	65.89		
LESS END-USE CONTRACT										
34 COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-		-
35 DEMAND (8/22)	-	-	-	-	-	-	-	-		-
36 (9/23)	-	-	-	-	-	-	-	-		-
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	(0.25099)	0.46571	(0.71670)	(153.89)		
40 TOTAL THERM SALES (11/27)	0.40732	0.42846	(0.02114)	(4.93)	0.30239	0.46652	(0.16413)	(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)	0.41066	0.43168	(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

COMMODITY (Pipeline)	CURRENT MONTH:	(A)	(B)	(C)
	11/96	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
SWING SERVICE				
9 Swing Service Scheduled				
10 Alert Day Volumes - FGT				
11 Operational Flow Order Volumes - FGT				
12 Less Alert Day Volumes Direct Billed to Others				
13 Operating Account Balancing				
14 Other - Net market delivery imbalance				
15				
16 TOTAL SWING SERVICE				
		Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30
COMMODITY OTHER				
17 Commodity Other - Scheduled FTS				
18 Commodity Other - Scheduled ITS				
19 Imbalance Cashout - FGT				
20 Imbalance Cashout - Other Shippers				
21 Imbalance Cashout - Transporting Cust.				
22 Commodity Adjustment				
23 No Notice Commodity Adjustment				
24 TOTAL COMMODITY (Other)				
		Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31
DEMAND				
25 Demand (Pipeline) Entitlement				
26 Less Relinquished to End-Users				
27 Less Relinquished Off System				
28 Other - Firm winter supply				
29 Demand - No Notice				
30 Revenue Sharing - FGT				
31 Other - Storage Demand				
32 TOTAL DEMAND				
		Sched A-1 Line 19+16	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29
OTHER				
33 Other - Monthly purchase from Peoples Gas				
34 Peak Shaving				
35 Storage withdrawal				
36 Other				
37 Other				
38 Other				
39 Other				
40 TOTAL OTHER				
		Schedule A-1 Line 20	Schedule A-1 Line 6	Schedule A-1 Line 33

COMPANY:		CALCULATION OF TRUE-UP AND INTEREST PROVISION						SCHEDULE A-2	
CITY GAS COMPANY OF FLORIDA		APRIL 96		Through		MARCH 97		(REVISED 6/09/94)	
FOR THE PERIOD OF:								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	%	
TRUE-UP CALCULATION									
1	PURCHASED GAS COST (Sch A-1 Fx down line 4+6)	1,959,441	1,677,970	(2,147)	-16.77%	10,900,045	15,938,388	5,038,343	31.61%
2	TRANSP GAS COST (Sch A-1 Fx 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 Fx 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%
INTEREST PROVISION									
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			
13	ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	286,901	504,120	217,219	43.09%	If line 5 is a collection () subtract from line 4			
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

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: 11/96		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
1 RESIDENTIAL	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%
5 TOTAL FIRM	5,156,201	5,758,098	601,897	11.67%	40,874,451	43,372,453	2,498,002	6.11%
THERM SALES (INTERRUPTIBLE)								
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%
NUMBER OF CUSTOMERS (FIRM)								
AVG. NO. OF CUSTOMERS PERIOD TO DATE								
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%
15 TOTAL FIRM	97,453	99,305	1,852	1.90%	96,980	98,163	1,183	1.22%
NUMBER OF CUSTOMERS (INTERRUPTIBLE)								
AVG. NO. OF CUSTOMERS PERIOD TO DATE								
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%
THERM USE PER CUSTOMER								
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
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<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				
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.1210	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

					Actual
FGT FTS - Contract 5034	MCF	THERMS	RATE	AMOUNT	Checked:
Commodity costs					
Hiialeah, 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	956,714	0.00391	3,738.41	
Total Miami:	0	4,656,140		23,434.92	()
Port St. Lucie	FTS 1	23,614	0.00629	148.53	
	FTS 2	26,426	0.00391	103.33	
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	3,822	0.00629	502.08	
	FTS 2	89,328	0.00391	349.27	
Total Brevard:	0	1,691,420		8,513.13	()
Off-system		208,300	0.00510	1,062.33	
Total Firm:	0	6,605,900		33,262.24	()
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	()
Total FTS-1 demand		14,352,650		699,425.59	
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	
Total FTS-2 demand		7,267,500		550,367.78	
No Notice Demand-System supply	Miami	1,470,000	0.00694	10,201.80	()
" " "	Brevard	1,440,000	0.00694	9,993.60	()
		2,910,000		20,195.40	
Western Div. / IT Revenue Sharing Cr.				0.00	()
Total fixed charges		24,530,150		1,269,988.77	

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: 12/96		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ORG EST	AMOUNT	%	ACTUAL	ORG EST	AMOUNT	%
COST OF GAS PURCHASED								
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)	-	1,649,195	-	88.58	-	14,292,582	-	7.31
5 DEMAND (Line 32-29 A-1 support detail)	-	1,420,236	-	(9.62)	-	8,386,692	-	(8.21)
6 OTHER	-	5,306	-	51.53	-	36,658	-	59.10
LESS END-USE CONTRACT								
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	(5,868)	(6,804)	936	(13.75)	10,889	(52,133)	63,022	(120.89)
13 COMPANY USE	-	-	-	-	-	-	-	-
14 TOTAL THERM SALES	2,720,693	3,157,721	(437,028)	(13.84)	23,575,598	23,378,718	196,880	0.84
THERMS PURCHASED								
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 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	-	3,921,538	-	5.88	-	59,984,822	-	(2.68)
19 DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	-	24,495,270	-	(10.61)	-	144,648,040	-	(18.24)
20 OTHER Commodity	-	12,826	-	28.87	-	88,616	-	1.34
LESS END-USE CONTRACT								
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	(6,389)	(15,000)	8,611	(57.41)	(73,153)	(135,000)	61,847	(45.81)
26 COMPANY USE	-	-	-	-	-	-	-	-
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
CENTS PER THERM								
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)	-	0.23827	-	78.11	-	0.23827	-	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
LESS END-USE CONTRACT								
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:
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		PERIOD TO DATE		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)		
	ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%		
COST OF GAS PURCHASED										
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)				55.74				(22.49)		
5 DEMAND (Line 32-29 A-1 support detail)				(1.14)				(1.14)		
6 OTHER				51.53				59.10		
LESS END-USE CONTRACT										
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	(5,868)	(7,315)	1,447	(19.78)	10,889	(63,200)	74,089	(117.23)		
13 COMPANY USE	2,720,693	3,386,640	(665,947)	(19.66)	23,575,598	28,025,637	(4,450,039)	(15.88)		
14 TOTAL THERM SALES										
THERMS PURCHASED										
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				5.88				(2.68)		
18 COMMODITY (Other) Commodity				(11.40)				(17.59)		
19 DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)				28.87				1.34		
20 OTHER Commodity										
LESS END-USE CONTRACT										
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	(6,389)	(15,000)	8,611		(73,153)	(135,000)	61,847	(45.81)		
26 COMPANY USE	8,325,832	6,919,366	1,406,466	20.33	71,736,021	59,938,439	11,797,582	19.68		
27 TOTAL THERM SALES (24-26 Estimated only)										
CENTS PER THERM										
28 COMMODITY (Pipeline) (1/15)	0.00675	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)				47.09				(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		
LESS END-USE CONTRACT										
34 COMMODITY Pipeline (7/21)										
35 DEMAND (8/22)										
36 (9/23)										
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)	(29.60)		
45 PGA FACTOR ROUNDED TO NEAREST 001	0.540	0.491	0.049	9.94	0.333	0.473	(0.140)	(29.60)		

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:	(A)	(B)	(C)
12/96	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

SWING SERVICE

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

COMMODITY OTHER

17 Commodity Other - Scheduled FTS			
18 Commodity Other - Scheduled ITS			
19 Imbalance Cashout - FGT			
20 Imbalance Cashout - Other Shippers			
21 Imbalance Cashout - Transporting Cust.			
22 Commodity Adjustment			
23 No Notice Commodity Adjustment			
24 TOTAL COMMODITY (Other)			
	Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31

DEMAND

25 Demand (Pipeline) Entitlement			
26 Less Relinquished to End-Users			
27 Less Relinquished Off System			
28 Other - Firm winter supply			
29 Demand - No Notice			
30 Revenue Sharing - FGT			
31 Other - Storage Demand			
32 TOTAL DEMAND			
	Sched A-1 Line 19+16	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29

OTHER

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

COMPANY:

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2

CITY GAS COMPANY OF FLORIDA

(REVISED 6/08/94)

FOR THE PERIOD OF:

APRIL 96

Through

MARCH 97

PAGE 4 OF 11

	CURRENT MONTH: 12/96		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (Sch A-1 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	3,386,540	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%
INTEREST PROVISION								
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

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
	Mops						
	Magnet						
	CS-8-25412						
	CS-8-25412						
	Mops						
	TOTAL						
				WEIGHTED AVERAGE			

NOTE: CITY GATE PRICE SHOULD NOT INCLUDE FGT TRANSPORTATION CHARGES

FOR THE PERIOD OF:

APRIL 96 Through MARCH 97

PAGE 7 OF 11

	CURRENT MONTH: 12/96		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
1 RESIDENTIAL	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%
THERM SALES (INTERRUPTIBLE)								
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%
NUMBER OF CUSTOMERS (FIRM) AVG. NO. OF CUSTOMERS PERIOD TO DATE								
11 RESIDENTIAL	93 420	94 811	1 391	1.49%	7 443	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%
NUMBER OF CUSTOMERS (INTERRUPTIBLE) AVG. NO. OF CUSTOMERS PERIOD TO DATE								
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%
THERM USE PER CUSTOMER								
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
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0840	1.0810	1.0750	1.0750	1.0770	1.0770	1.0750	1.0740	1.0730			
2 PRESSURE CORRECTION FACTOR												
a DELIVERY PRESSURE OF GAS SOLD psia	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236
b DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.1210	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

					Actual
FGT FTS - Contract 5034	MCF	THERMS	RATE	AMOUNT	Checked:
Commodity costs					
Hiialeah, 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	
Total Miami:	0	5,121,410		25,776.68	()
Port St. Lucie	FTS 1	28,371	0.00629	178.45	
	FTS 2	31,749	0.00391	124.14	
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	
Total Brevard:	0	2,185,940		11,002.10	()
Off-system		56,300	0.00510	287.13	
Total Firm:	0	7,423,770		37,368.50	()
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	()
Total FTS-1 demand		14,831,040		722,738.99	
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	
Total FTS-2 demand		7,066,450		564,280.37	
No Notice Demand-System supply	Miami	1,519,000	0.00694	10,541.86	()
Brevard		1,488,000	0.00694	10,326.72	()
		3,007,000		20,868.58	
Western Div. / IT Revenue Sharing Cr.				0.00	()
Total fixed charges		24,904,490		1,307,887.94	

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		PERIOD TO DATE		DIFFERENCE		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)			
	ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%			
COST OF GAS PURCHASED											
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		
LESS END-USE CONTRACT											
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	27,884,626	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		
THERMS PURCHASED											
15	COMMODITY (Pipeline) Billing Determinants Only	7,717,770	7,630,256	87,514	1.15	67,775,469	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		
LESS END-USE CONTRACT											
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		
CENTS PER THERM											
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		
LESS END-USE CONTRACT											
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	
COST OF GAS PURCHASED		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		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)	120,518	120,769	(251)	(0.13)
3	SWING SERVICE	-	-	-	-	-	-	-	-
4	COMMODITY (Other)	3,176,561	4,703,880	(1,527,319)	(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
LESS END-USE CONTRACT									
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)	4,529,191	6,082,568	(1,554,277)	(25.55)	28,168,266	28,631,578	(463,312)	(1.62)
12	NET UNBILLED	-	-	-	-	-	-	-	-
13	COMPANY USE	(7,745)	(10,627)	4,879	(45.91)	5,141	(1,185)	6,326	(533.83)
14	TOTAL THERM SALES	3,221,461	6,098,023	(2,876,162)	(47.17)	26,797,459	30,339,568	(3,542,109)	(11.67)
THERMS PURCHASED									
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)	65,891,053	66,581,602	(670,549)	(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
LESS END-USE CONTRACT									
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)	9,910,499	8,585,840	1,333,619	15.53	81,655,480	78,915,395	2,740,085	3.47
CENTS PER THERM									
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	0.54713	(0.11269)	(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
LESS END-USE CONTRACT									
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)

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)	CURRENT MONTH: 1/97	(A) THERMS	(B) INV. AMOUNT	(C) 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 1	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	
20 Imbalance Cashout - Other Shippers			7,418	
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

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: 1/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE		
	(A) ACTUAL	(B) ESTIMATE	(C) AMOUNT	(D) %	(E) ACTUAL	(F) ESTIMATE	(G) AMOUNT	(H) %	
TRUE-UP CALCULATION									
1 PURCHASED GAS COST (Sch A-1 Fix 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 Fix 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 Fix 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%	(4,065)	320,408	3,094,473	965.79%	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(1,457,609)	303,475	1,761,084	580.31%					
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%					

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

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	%
THERM SALES (FIRM)								
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%
	-	-	-	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%
THERM SALES (INTERRUPTIBLE)								
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%
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
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%
	-	-	-	0.00%	-	-	-	0.00%
15 TOTAL FIRM	98,134	100,106	1,972	2.01%	97,212	97,735	523	0.54%
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
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%
THERM USE PER CUSTOMER								
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
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<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		
2 PRESSURE CORRECTION FACTOR												
a DELIVERY PRESSURE OF GAS SOLD psia	15 236	15 236	15 236	15 236	15 236	15 236	15 236	15 236	15 236	15 236	15 236	15 236
b DELIVERY PRESSURE OF GAS PURCHASED psia	14 73	14 73	14 73	14 73	14 73	14 73	14 73	14 73	14 73	14 73	14 73	14 73
PRESSURE CORRECTION FACTOR (a/b) psia	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1 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

					Actual
FGT FTS - Contract 5034	MCF	THERMS	RATE	AMOUNT	Checked:
Commodity costs					
Hialeah, 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	
Total Miami:	0	5,019,570		25,264.11	()
Port St. Lucie	FTS 1	33,118	0.00629	208.31	
	FTS 2	37,062	0.00391	144.91	
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	
Total Brevard:	0	2,824,710		14,217.12	()
Off-system		-	0.00510	0.00	
Total Firm:	0	7,914,460		39,834.45	()

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		(3,400,080)	---	(19,902.00)	()
" 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	()
Total FTS-1 demand		13,585,440		717,948.99	
FTS-2 Demand - System supply	Miami	7,509,750	0.07573	568,713.37	()
FTS-2 Demand - Capacity release		(1,984,000)	---	(5,456.00)	
		0	---	0.00	
Total FTS-2 demand		5,525,750		563,257.37	
No Notice Demand-System supply	Miami	1,519,000	0.00689	10,465.91	()
" " "	Brevard	1,488,000	0.00689	10,252.32	()
		3,007,000		20,718.23	
Western Div. / IT Revenue Sharing Cr.				0.00	()
Total fixed charges		22,118,190		1,301,924.59	

OTHER SUPPLIERS:

THERMS

AMOUNT

Total purchases & accruals 1/97 -		7,730,695.3	4,312,271.39	342,247.63	0.00			

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				
OVERTENDERS / TRANSP. CUSTOMERS								
Total overtenders 1/97 -	0.00		2,460.45	0.00	0.00			
BOOK-OUT TRANSACTIONS								
Total book-outs 12/96 -	0.0		15,879.59	(8,461.45)	0.00			
STORAGE TRANSACTIONS								
Total storage costs 12/96 -	0.0		13,243.59	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		(392,790.0)	(125,573.23)					
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:

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

PAGE 1 OF 11

	APRIL 96		Through		MARCH 97		PERIOD TO DATE		DIFFERENCE	
	CURRENT MONTH: 2/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE			
	(A) ACTUAL	(B) ORG EST	(C) AMOUNT	(D) %	(E) ACTUAL	(F) ORG EST	(G) AMOUNT	(H) %		
COST OF GAS PURCHASED										
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)	1,196,271	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	35.46	71,064	63,897	7,167	11.22		
LESS END-USE CONTRACT										
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)	(6,862)	5,800	(84.57)		
14 TOTAL THERM SALES	3,003,606	4,316,974	(1,313,368)	(30.42)	29,601,065	30,565,390	(964,325)	(2.50)		
THERMS PURCHASED										
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)	5,127	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)	18,598,830	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	106,756	9,366	9.80		
LESS END-USE CONTRACT										
21 COMMODITY (Pipeline)										
22 DEMAND										
23										
24 TOTAL PURCHASES (17+18+20)-(21+23)	5,687,774	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		
CENTS PER THERM										
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)	0.46411	0.42932	0.05479	12.76	0.61198	0.60418	0.00780	1.29		
LESS END-USE CONTRACT										
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	0.55486	(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:
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: 2/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
	ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%	
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment (Line 8 A-1 support detail)	40,296	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)	16,713	20,859	(2,146)	(10.29)	139,331	141,628	(2,297)	(1.62)
3	SWING SERVICE (Line 16 A-1 support detail)	-	-	-	-	-	-	-	-
4	COMMODITY (Other) (Line 24 A-1 support detail)	1,954,463	2,776,330	(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
LESS END-USE CONTRACT									
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	4,040,862	(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)
THERMS PURCHASED									
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	SWING 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)	11,566,830	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
LESS END-USE CONTRACT									
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
22	DEMAND	-	-	-	-	-	-	-	-
23	-	-	-	-	-	-	-	-	-
24	TOTAL PURCHASES (17+18+20)-(21+23)	5,887,774	8,607,464	(2,719,690)	(31.50)	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
CENTS PER THERM									
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	SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31	COMMODITY (Other) (4/18)	0.33272	0.32320	0.00952	2.96	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
LESS END-USE CONTRACT									
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)

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)	CURRENT MONTH	2/97	(A) THERMS	(B) INV. AMOUNT	(C) 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: 5	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			0	0.00	0.00
16 TOTAL SWING SERVICE					
			Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30
COMMODITY OTHER					
17 Commodity Other - Scheduled FTS (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				11.2	
20 Imbalance Cashout - Other Shippers (Line 22 Page 11)				0.00	
21 Imbalance Cashout - Transporting Cust (Line 13 Page 11)				(56,614.74)	
22 True-up - Other Shippers (Line 31 Page 10)			(1,230,653)	(350,423.04)	
23 Less Off-System Sales Includes Margin Sharing and Company (Lines 35+36+37 Page 11)			5,874,277	1,954,462.78	0.33272
24 TOTAL COMMODITY (Other)					
			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 (Line 38 Page 9)			2,716,000	18,713.24	0.00689
29 Demand - No Notice					
30 Revenue Sharing - FGT (Line 29 Page 11)				13,243.59	
31 Other - Storage Demand			22,282,830	1,184,984	0.05318
32 TOTAL DEMAND					
			Sched A-1 Line 19+16	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29
OTHER					
33 Other - Monthly purchase from Peoples Gas (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			13,497	6,533.55	0.48406
40 TOTAL OTHER					
			Schedule A-1 Line 20	Schedule A-1 Line 6	Schedule A-1 Line 33

COMPANY:		CALCULATION OF TRUE-UP AND INTEREST PROVISION				SCHEDULE A-2 (REVISED 6/08/94) PAGE 4 OF 11			
CITY GAS COMPANY OF FLORIDA		APRIL 96		Through		MARCH 97			
FOR THE PERIOD OF:		CURRENT MONTH: 2/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
TRUE-UP CALCULATION									
1	PURCHASED GAS COST (Sch A-1 Fix 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 Fix 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 Fix 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%
INTEREST PROVISION									
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%				

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) 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
	CS-11-25309						
	CS 7						
	Mops						
	CS-8-25412						
	JB						
	CS-8-25412						
	CS-8-25412						
	CS-8-25412						
	Mops						
CS-8-25309							
	TOTAL	61,639	59,808	1,538,834	1,493,122		
				WEIGHTED AVERAGE		2.6936	2.7761

NOTE: CITY GATE PRICE SHOULD NOT INCLUDE FGT TRANSPORTATION CHARGES

THERM SALES AND CUSTOMER DATA

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	%
THERM SALES (FIRM)								
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%
5 TOTAL FIRM	6,138,008	7,179,785	1,041,777	16.97%	58,558,500	60,766,122	1,907,622	3.24%
THERM SALES (INTERRUPTIBLE)								
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%
NUMBER OF CUSTOMERS (FIRM) AVG. NO. OF CUSTOMERS PERIOD TO DATE								
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%
15 TOTAL FIRM	98,237	102,009	3,772	3.84%	97,306	98,125	819	0.84%
NUMBER OF CUSTOMERS (INTERRUPTIBLE) AVG. NO. OF CUSTOMERS PERIOD TO DATE								
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%
THERM USE PER CUSTOMER								
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
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED = AVERAGE BTU CONTENT CCF PURCHASED	1 0840	1 0810	1 0800	1 0750	1 0770	1 0770	1 0750	1 0740	1 0730	1 0840	1 0840	
2 PRESSURE CORRECTION FACTOR												
a DELIVERY PRESSURE OF GAS SOLD psia	15 236	15 236	15 236	15 236	15 236	15 236	15 236	15 236	15 236	15 236	15 236	15 236
b DELIVERY PRESSURE OF GAS PURCHASED psia	14 73	14 73	14 73	14 73	14 73	14 73	14 73	14 73	14 73	14 73	14 73	14 73
PRESSURE CORRECTION FACTOR (a/b) psia	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1 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

	FGT FTS - Contract 5034	MCF	THERMS	RATE	AMOUNT	Actual Checked:
1	Commodity costs					
2	Hiialeah, 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	Total Miami:	0	4,494,430		22,621.02	()
10						
11	Port St. Lucie	FTS 1	22,849	0.00629	143.72	
12		FTS 2	25,571	0.00391	99.98	
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	Total Brevard:	0	2,065,730		10,397.08	()
22	Off-system		587,730	0 00510	2,997.42	
23	Total Firm:	0	7,196,310		36,259.22	()

MEMO: FGT Fixed charges paid on 10th of month

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	Total FTS-1 demand		13,323,560		652,255.51	
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	Total FTS-2 demand		6,223,000		511,156.59	
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			2,716,000		18,713.24	
39	Western Div. / IT Revenue Sharing Cr.				0.00	()
40	Total fixed charges		22,262,560		1,182,125.34	

OTHER SUPPLIERS:

THERMS

AMOUNT

46	Total Current Month Accruals - Other Suppliers				2,350,262.34		
47							
48	Total purchases & accruals 2/97 -	7,118,427.4	4,482,244.82	(970,058.06)	3,512,186.76		

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)		3,554,095.97	
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:		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: 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 6 A 1 support detail)	72,922	76,349	16,573	26.41	604,910	619,359	(14,424)	(2.33)
2	NO NOTICE SERVICE RESERVATION (Line 29 A 1 support detail)	29,718	29,869	(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)	1,064,951	2,456,301	(1,372,250)	(55.87)	21,551,567	23,711,914	(2,160,347)	(9.11)
5	DEMAND (Line 32 29 A 1 support detail)	1,293,431	1,303,393	(9,962)	(0.75)	11,438,000	11,486,514	(48,514)	(0.42)
6	OTHER (Line 40 A 1 support detail)	5,691	5,064	627	16.3	76,965	68,861	7,104	11.59
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)								
8	DEMAND								
9									
10	Second Prior Month Purchase Adj. (OPTIONAL)								
11	TOTAL COS (1+2+3+4+5+6+10) (7+9)	2,477,013	3,641,976	(1,364,963)	(35.53)	33,831,526	36,049,271	(2,217,745)	(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	2,535,495	3,636,279	(1,300,784)	(33.91)	32,336,550	34,401,692	(2,065,142)	(6.00)
THERMS PURCHASED									
15	COMMODITY (Pipeline) Billing Determinants Only (Line 6 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)	6,323,563	7,086,847	(763,284)	(10.77)	77,888,933	79,765,296	(1,876,363)	(2.35)
19	DEMAND Billing Determinants Only (Line 32 29 A 1 support detail)	21,785,777	24,465,270	(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)	11,667	14,976	(3,287)	(21.95)	127,811	129,734	(1,923)	(1.48)
LESS END-USE CONTRACT									
21	COMMODITY (Pipeline)								
22	DEMAND								
23									
24	TOTAL PURCHASES (17+18+20) (21+23)	6,335,017	7,101,823	(766,806)	(12.19)	78,016,694	79,886,030	(1,869,336)	(2.34)
25	NET UNBILLED								
26	COMPANY USE	(12,527)	(15,000)	2,473	(16.49)	(114,156)	(126,764)	12,608	(9.94)
27	TOTAL THERM SALES (24,26 Estimated only)	6,043,341	7,086,823	(1,043,482)	(14.72)	94,851,123	92,111,463	2,739,660	2.97
CENTS PER THERM									
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	0.05963	0.00437	7.38
33	OTHER (6/20)	0.50398	0.33814	0.16584	49.04	0.60210	0.57118	0.03092	5.41
LESS END-USE CONTRACT									
34	COMMODITY Pipeline (7/21)								
35	DEMAND (8/22)								
36									
37	TOTAL COST (11/24)	0.39298	0.54098	(0.15000)	(27.73)	0.43364	0.45126	(0.01762)	(3.90)
38	NET UNBILLED (12/25)								
39	COMPANY USE (13/26)	0.41646	0.37080	0.03966	10.18	0.05522	0.05923	(0.04401)	(44.35)
40	TOTAL THERM SALES (11/27)	0.40867	0.54213	(0.13226)	(24.40)	0.35688	0.39137	(0.03449)	(8.80)
41	TRUE UP (E 2)	0.00180	0.00180			0.00180	0.00180		
42	TOTAL COST OF GAS (40+41)	0.41047	0.54393	(0.13226)	(24.32)	0.35868	0.39317	(0.03449)	(8.62)
43	REVENUE TAX FACTOR	1.00376	1.00376			1.00376	1.00376		
44	PGA FACTOR ADJUSTED FOR TAXES (42+43)	0.41121	0.54468	(0.13276)	(24.32)	0.35983	0.39442	(0.03459)	(8.62)
45	PGA FACTOR ROUNDED TO NEAREST .001	0.411	0.544	(0.133)	(24.32)	0.360	0.394	(0.034)	(8.62)

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)	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
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 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
DEMAND				
25 Demand (Pipeline) Entitlement (Line 9 Page 10 Less Line 26 and 29)		24 563 270	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 (Line 38 Page 9)		3 007 000	20 718 23	0 00689
29 Demand - No Notice				
30 Revenue Sharing - FGT			13 243 59	
31 Other - Storage Demand (Line 31 Page 11)		24 792 770	1 314 149	0 05301
32 TOTAL DEMAND				
		Sched A-1 Line 19+16	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29
OTHER				
33 Other - Monthly purchase from Peoples Gas (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 (REVISED 6/08/94) PAGE 4 OF 11			
CITY GAS COMPANY OF FLORIDA		APRIL 96		Through		MARCH 97			
FOR THE PERIOD OF:		CURRENT MONTH: 3/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
TRUE-UP CALCULATION									
1	PURCHASED GAS COST (Sch A-1 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%
INTEREST PROVISION									
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%				

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

TOTAL			12,202,965	-	12,202,965	2,305,220	30,928	1,300,905	72,922	30.40	

FOR THE PERIOD OF:

APRIL 96 Through

MARCH 97

	CURRENT MONTH: 3/97		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
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	4,016,105	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%
THERM SALES (INTERRUPTIBLE)								
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%
NUMBER OF CUSTOMERS (FIRM)								
AVG. NO. OF CUSTOMERS PERIOD TO DATE								
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%
NUMBER OF CUSTOMERS (INTERRUPTIBLE)								
AVG. NO. OF CUSTOMERS PERIOD TO DATE								
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%
THERM USE PER CUSTOMER								
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
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<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
2 PRESSURE CORRECTION FACTOR												
a DELIVERY PRESSURE OF GAS SOLD psia	15 236	15 236	15 236	15 236	15 236	15 236	15 236	15 236	15 236	15 236	15 236	15 236
b DELIVERY PRESSURE OF GAS PURCHASED psia	14 73	14 73	14 73	14 73	14 73	14 73	14 73	14 73	14 73	14 73	14 73	14 73
PRESSURE CORRECTION FACTOR (a/b) psia	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1 0840	1 0810	1 0806	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
FGT FTS - Contract 5034		MCF	THERMS	RATE	AMOUNT	Checked:
1	Commodity costs					
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	Total Miami:	0	4,366,110		21,975.17	()
10						
11	Port St. Lucie	FTS 1	25,303	0.00629	159.16	
12		FTS 2	28,317	0.00391	110.72	
13						
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	Total Brevard:	0	2,043,670		10,286.03	()
22	Off-system		5,402,160	0.00510	27,551.02	
23	Total Firm:	0	11,865,560		60,082.10	()
MEMO: FGT Fixed charges paid on 10th of month						
24	FTS-1 Demand - System supply	Miami	10,535,970	0.04344	457,682.54	()
25	" Capacity release		(2,777,500)	---	(18,018.75)	()
26	" System supply	Treasure Coast	311,860	0.04344	13,547.20	()
27	" System supply	Brevard	6,137,690	0.04344	266,621.25	()
28	" " "	Merritt Sq.	0	0.04344	0.00	()
29	Total FTS-1 demand		14,208,020		719,832.24	
30						
31	FTS-2 Demand - System supply	Miami	7,509,750	0.07573	568,713.37	()
32	FTS-2 Demand - Capacity release		0	---	0.00	
33			0	---	0.00	
34	Total FTS-2 demand		7,509,750		568,713.37	
35						
36	No Notice Demand-System supply	Miami	1,519,000	0.00689	10,465.91	()
37	" " "	Brevard	1,488,000	0.00689	10,252.32	()
38			3,007,000		20,718.23	
39	Western Div. /IT Revenue Sharing Cr.				0.00	()
40	Total fixed charges		24,724,770		1,309,263.84	
OTHER SUPPLIERS:						
			THERMS			
				AMOUNT		

48					2,305,220.41			
49								
50	Total purchases & accruals 3/97 -	11,953,139.1	3,482,302.31	105,919.45	3,588,221.76			

48					2,305,220.41			
49								
50	Total purchases & accruals 3/97 -	11,953,139.1	3,482,302.31	105,919.45	3,588,221.76			

14								
15	Total overtenders 3/97 -	0.00		5,137.96	0.00	5,137.96		
	BOOK-OUT TRANSACTIONS							
16								
17								
18								
19								
20								
21								
22								
23								
24	Total book-outs 3/97 -	0.0		0.00	0.00	0.00		
	STORAGE TRANSACTIONS							
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				