

Revised (see 2/2/98 letter)

CONFIDENTIAL

COMPANY: CITY GAS COMPANY OF FLORIDA	COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR						SCHEDULE A-1 (REVISED 6/08/94)	
	ESTIMATED FOR THE PERIOD OF:						PAGE 1 OF 11	
	APRIL 97		Through		MARCH 98			
COST OF GAS PURCHASED	(A)	(B)	DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	ACTUAL	ORG. EST.	(C) AMOUNT	(D) %	(E) ACTUAL	(F) ORG. EST.	(G) AMOUNT	(H) %
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment (Line 8 A-1 support detail)	53,630	49,974	3,656	7.32	283,169	279,513	3,656	1.31
2 NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	24,988	29,619	(4,631)	(15.64)	117,487	122,118	(4,631)	(3.79)
3 SWING SERVICE (Line 16 A-1 support detail)	-	-	-	-	-	-	-	-
4 COMMODITY (Other) (Line 24 A-1 support detail)	1,271,894	1,753,728	(481,834)	(27.47)	12,449,837	12,931,671	(481,834)	(3.73)
5 DEMAND (Line 32 - 29 A-1 support detail)	1,252,976	1,586,559	(333,583)	(21.03)	8,317,322	8,650,905	(333,583)	(3.86)
6 OTHER (Line 40 A-1 support detail)	4,890	4,144	746	18.00	42,974	42,228	746	1.77
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)	2,608,378	3,424,024	(815,646)	(23.82)	21,210,789	22,026,435	(815,646)	(3.70)
12 NET UNBILLED	-	-	-	-	-	-	-	-
13 COMPANY USE (Line 39 - Page 11)	(4,667)	(7,830)	3,163	(40.40)	(44,641)	(47,805)	3,163	(6.62)
14 TOTAL THERM SALES	3,340,406	3,416,194	(75,788)	(2.22)	26,910,458	26,986,246	(75,788)	(0.28)
THERMS PURCHASED								
15 COMMODITY (Pipeline) Billing Determinants Only (Line 8 A-1 support detail)	15,852,060	6,549,627	9,302,433	142.03	100,431,370	91,128,937	9,302,433	10.21
16 NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	3,007,000	3,007,000	-	-	14,394,500	14,394,500	-	-
17 SWING SERVICE Commodity	-	-	-	-	-	-	-	-
18 COMMODITY (Other) Commodity (Line 24 A-1 support detail)	6,124,019	6,549,627	(425,608)	(6.50)	49,373,713	49,799,321	(425,608)	(0.85)
19 DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	24,090,270	24,495,270	(405,000)	(1.65)	143,680,330	144,085,330	(405,000)	(0.28)
20 OTHER Commodity (Line 40 A-1 support detail)	9,154	10,019	(865)	(8.63)	80,497	81,362	(865)	(1.06)
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
22 DEMAND	-	-	-	-	-	-	-	-
23	-	-	-	-	-	-	-	-
24 TOTAL PURCHASES (17+18+20)-(21+23)	6,133,173	6,559,646	(426,473)	(6.50)	49,454,210	49,880,683	(426,473)	(0.85)
25 NET UNBILLED	-	-	-	-	-	-	-	-
26 COMPANY USE (Line 39 - Page 11)	(11,891)	(15,000)	3,109	(20.73)	(100,607)	(103,716)	3,109	(3.00)
27 TOTAL THERM SALES (24-26 Estimated only)	6,741,997	6,544,646	197,351	3.02	53,672,693	53,475,342	197,351	0.37
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.00338	0.00763	(0.00425)	(55.70)	0.00282	0.00307	(0.00025)	(8.14)
29 NO NOTICE SERVICE (2/16)	0.00831	0.00985	(0.00154)	(15.63)	0.00816	0.00848	(0.00032)	(3.77)
30 SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31 COMMODITY (Other) (4/18)	0.20769	0.26776	(0.06007)	(22.43)	0.25216	0.25968	(0.00752)	(2.90)
32 DEMAND (5/19)	0.05201	0.06477	(0.01276)	(19.70)	0.05789	0.06004	(0.00215)	(3.58)
33 OTHER (6/20)	0.53419	0.41361	0.12058	29.15	0.53386	0.51901	0.01485	2.86
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35 DEMAND (8/22)	-	-	-	-	-	-	-	-
36 (9/23)	-	-	-	-	-	-	-	-
37 TOTAL COST (11/24)	0.42529	0.52198	(0.09669)	(18.52)	0.42890	0.44158	(0.01268)	(2.87)
38 NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39 COMPANY USE (13/26)	0.39247	0.52200	(0.12953)	(24.81)	0.44372	0.46092	(0.01720)	(3.73)
40 TOTAL THERM SALES (11/27)	0.38689	0.52318	(0.13629)	(26.05)	0.39519	0.41190	(0.01671)	(4.06)
41 TRUE-UP (E-2)	0.05753	0.05753	-	-	0.05753	0.05753	-	-
42 TOTAL COST OF GAS (40+41)	0.44442	0.58071	(0.13629)	(23.47)	0.45272	0.46943	(0.01671)	(3.56)
43 REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.44609	0.58289	(0.13680)	(23.47)	0.45442	0.47120	(0.01678)	(3.56)
45 PGA FACTOR ROUNDED TO NEAREST .001	0.446	0.583	(0.137)	(23.50)	0.454	0.471	(0.017)	(3.61)

DEFINITIONS

DOCUMENT NUMBER - DATE

01726 FEB-3 88

FPSC-RECORDS/REPORTING

Revised (See 2/2/98 letter)

COMPANY:		COMPARISON OF ACTUAL VERSUS FLEX/DOWN ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR						SCHEDULE A-1/R (REVISED 6/08/94)	
CITY GAS COMPANY OF FLORIDA		ESTIMATED FOR THE PERIOD OF: APRIL 97 Through MARCH 98						(Flex Down) PAGE 2 OF 11	
		CURRENT MONTH: 12/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		ACTUAL	FLEX DOWN ESTIMATE	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment (Line 8 A-1 support detail)	53,630	14,462	39,168	270.83	283,169	244,001	39,168	16.05
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	24,988	24,988	-	-	117,487	117,487	-	-
3	SWING SERVICE (Line 16 A-1 support detail)	-	-	-	-	-	-	-	-
4	COMMODITY (Other) (Line 24 A-1 support detail)	1,271,894	1,752,727	(480,833)	(27.43)	12,449,837	12,930,670	(480,833)	(3.72)
5	DEMAND (Line 32 - 29 A-1 support detail)	1,252,976	1,227,079	25,897	2.11	8,317,322	8,291,425	25,897	0.31
6	OTHER (Line 40 A-1 support detail)	4,890	4,032	858	21.28	42,974	42,116	858	2.04
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)	2,608,378	3,023,288	(414,910)	(13.72)	21,210,789	21,625,699	(414,910)	(1.92)
12	NET UNBILLED	-	-	-	-	-	-	-	-
13	COMPANY USE (Line 39 - Page 11)	(4,667)	(7,392)	2,725	(36.87)	(44,641)	(47,367)	2,725	(5.75)
14	TOTAL THERM SALES	3,340,406	3,015,896	324,510	10.76	26,910,458	26,585,948	324,510	1.22
THERMS PURCHASED									
15	COMMODITY (Pipeline) Billing Determinants Only (Line 8 A-1 support detail)	15,852,060	6,139,860	9,712,200	158.18	100,431,370	90,719,170	9,712,200	10.71
16	NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	3,007,000	3,007,000	-	-	14,394,500	14,394,500	-	-
17	SWING SERVICE Commodity	-	-	-	-	-	-	-	-
18	COMMODITY (Other) Commodity (Line 24 A-1 support detail)	6,124,019	6,139,860	(15,841)	(0.26)	49,373,713	49,389,554	(15,841)	(0.03)
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	24,090,270	20,441,973	3,648,297	17.85	143,680,330	140,032,033	3,648,297	2.61
20	OTHER Commodity (Line 40 A-1 support detail)	9,154	10,019	(865)	(8.63)	80,497	81,362	(865)	(1.06)
LESS END-USE CONTRACT									
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
22	DEMAND	-	-	-	-	-	-	-	-
23		-	-	-	-	-	-	-	-
24	TOTAL PURCHASES (17+18+20)-(21+23)	6,133,173	6,149,879	(16,706)	(0.27)	49,454,210	49,470,916	(16,706)	(0.03)
25	NET UNBILLED	-	-	-	-	-	-	-	-
26	COMPANY USE (Line 39 - Page 11)	(11,891)	(15,000)	3,109	-	(100,607)	(103,716)	3,109	(3.00)
27	TOTAL THERM SALES (24-26 Estimated only)	6,741,997	6,134,879	607,118	9.90	54,322,718	53,715,600	607,118	1.13
CENTS PER THERM									
28	COMMODITY (Pipeline) (1/15)	0.00338	0.00236	0.00102	43.22	0.00282	0.00269	0.00013	4.83
29	NO NOTICE SERVICE (2/16)	0.00831	0.00831	-	-	0.00816	0.00816	-	-
30	SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31	COMMODITY (Other) (4/18)	0.20769	0.28547	(0.07778)	(27.25)	0.25216	0.26181	(0.00965)	(3.69)
32	DEMAND (5/19)	0.05201	0.06003	(0.00802)	(13.36)	0.05789	0.05921	(0.00132)	(2.23)
33	OTHER (6/20)	0.53419	0.40244	0.13175	32.74	0.53386	0.51764	0.01622	3.13
LESS END-USE CONTRACT									
34	COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35	DEMAND (8/22)	-	-	-	-	-	-	-	-
36		-	-	-	-	-	-	-	-
37	TOTAL COST (11/24)	0.42529	0.49160	(0.06631)	(13.49)	0.42890	0.43714	(0.00824)	(1.88)
38	NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39	COMPANY USE (13/26)	0.39247	0.49280	(0.10033)	(20.36)	0.44372	0.45669	(0.01297)	(2.84)
40	TOTAL THERM SALES (11/27)	0.38689	0.49280	(0.10591)	(21.49)	0.39046	0.40260	(0.01214)	(3.02)
41	TRUE-UP (E-2)	0.05753	0.05753	-	-	0.05753	0.05753	-	-
42	TOTAL COST OF GAS (40+41)	0.44442	0.55033	(0.10591)	(19.24)	0.44799	0.46013	(0.01214)	(2.64)
43	REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.44609	0.55240	(0.10631)	(19.25)	0.44967	0.46186	(0.01219)	(2.64)
45	PGA FACTOR ROUNDED TO NEAREST .001	0.446	0.552	(0.106)	(19.20)	0.450	0.462	(0.012)	(2.60)

Revised (See 2/2/98 letter)

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 97		Through		MARCH 98			
FOR THE PERIOD OF:		CURRENT MONTH: 12/97		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)	1,276,784	1,756,759	479,975	27.32%	12,492,811	12,972,786	479,975	3.70%
2	TRANSP GAS COST (Sch A-1 Flx down line 1+2+3+5)	1,331,594	1,266,529	(65,065)	-5.14%	8,717,978	8,652,913	(65,065)	-0.75%
3	TOTAL	2,608,378	3,023,288	414,910	13.72%	21,210,789	21,625,699	414,910	1.92%
4	FUEL REVENUES (Sch A-1 Flx down line 14) (NET OF REVENUE TAX)	3,340,406	3,015,896	(324,510)	-10.76%	26,910,458	26,585,948	(324,510)	-1.22%
5	TRUE-UP (COLLECTED) OR REFUNDED	(376,194)	(376,194)	-	0.00%	(3,385,746)	(3,385,746)	-	0.00%
6	FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,964,212	2,639,702	(324,510)	-12.29%	23,524,712	23,200,202	(324,510)	-1.40%
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	355,834	(383,586)	(739,420)	192.77%	2,313,923	1,574,503	(739,420)	-46.96%
8	INTEREST PROVISION-THIS PERIOD (21)	11,400	10,275	(1,125)	-10.95%	12,866	11,741	(1,125)	-9.58%
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST	2,044,220	2,044,220	-	0.00%	(2,924,887)	(2,924,887)	-	0.00%
9A	ADJUST BEGINNING ESTIMATE	-	131,784	131,784	100.00%	-	131,784	131,784	100.00%
9B	BEGINNING OF PERIOD TRUE-UP AND INTEREST	2,044,220	2,176,004	131,784	6.06%	(2,924,887)	(2,793,103)	131,784	-4.72%
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	376,194	376,194	-	0.00%	3,385,746	3,385,746	-	0.00%
10a	Refund (if applicable)	-	-	-	---	-	-	-	---
10b	Refund of interim rate increase	-	-	-	---	-	-	-	---
11	TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	2,787,648	2,178,887	(608,761)	-27.94%	2,787,648	2,178,887	(608,761)	-27.94%
INTEREST PROVISION									
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	2,044,220	2,176,004	131,784	6.06%				
13	ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	2,776,248	2,168,612	(607,636)	-28.02%				
14	TOTAL (12+13)	4,820,468	4,344,616	(475,852)	-10.95%				
15	AVERAGE (50% OF 14)	2,410,234	2,172,308	(237,926)	-10.95%				
16	INTEREST RATE - FIRST DAY OF MONTH	0.05600	0.05600	-	0.00%				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05750	0.05750	-	0.00%				
18	TOTAL (16+17)	0.11350	0.11350	-	0.00%				
19	AVERAGE (50% OF 18)	0.05675	0.05675	-	0.00%				
20	MONTHLY AVERAGE (19/12 Months)	0.00473	0.00473	-	0.00%				
21	INTEREST PROVISION (15x20)	11,400	10,275	(1,125)	-10.95%				

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

Revised (See 2/2/98 letter)

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 97		Through		MARCH 98			
		CURRENT MONTH: 12/97		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
1 RESIDENTIAL	2,185,082	2,083,684	(101,398)	-4.64%	13,937,000	13,835,602	(101,398)	-0.73%	
2 COMMERCIAL	4,034,476	3,921,772	(112,704)	-2.79%	31,382,658	31,269,954	(112,704)	-0.36%	
3 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%	
4 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%	
5 TOTAL FIRM	6,219,558	6,005,456	(214,102)	-3.44%	45,319,658	45,105,556	(214,102)	-0.47%	
THERM SALES (INTERRUPTIBLE)									
6 INTERRUPTIBLE	319,256	539,190	219,934	68.89%	2,398,401	2,618,335	219,934	9.17%	
7 LARGE INTERRUPTIBLE	203,183	-	(203,183)	-100.00%	5,954,634	5,751,451	(203,183)	-3.41%	
8 TRANSPORTATION	2,809,482	-	(2,809,482)	-100.00%	19,920,520	17,111,038	(2,809,482)	-14.10%	
9 TOTAL INTERRUPTIBLE	3,331,921	539,190	(2,792,731)	-83.82%	28,273,555	25,480,824	(2,792,731)	-9.88%	
10 TOTAL THERM SALES	9,551,479	6,544,646	(3,006,833)	-31.48%	73,593,213	70,586,380	(3,006,833)	-4.09%	
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
11 RESIDENTIAL	93,514	98,818	5,304	5.67%	92,563	93,152	589	0.64%	
12 COMMERCIAL	4,789	5,245	456	9.52%	4,739	4,790	51	1.08%	
13 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%	
14 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%	
15 TOTAL FIRM	98,303	104,063	5,760	5.86%	97,302	97,942	640	0.66%	
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
16 INTERRUPTIBLE	10	13	3	30.00%	10	11	1	10.00%	
17 LARGE INTERRUPTIBLE	1	3	2	200.00%	3	4	1	33.33%	
18 TRANSPORTATION	67	-	(67)	-100.00%	59	51	(8)	-13.56%	
19 TOTAL INTERRUPTIBLE	78	16	(62)	-79.49%	72	66	(6)	-8.33%	
20 TOTAL CUSTOMERS	98,381	104,079	5,698	5.79%	97,374	98,008	634	0.65%	
THERM USE PER CUSTOMER									
21 RESIDENTIAL	23	21	(2)	-9.76%	17	17	-	0.00%	
22 COMMERCIAL	842	748	(95)	-11.24%	736	725	(11)	-1.49%	
23 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%	
24 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%	
25 INTERRUPTIBLE	31,926	41,476	9,550	29.91%	26,649	26,448	(201)	-0.75%	
26 LARGE INTERRUPTIBLE	203,183	-	(203,183)	-100.00%	220,542	159,763	(60,779)	-27.56%	
27 TRANSPORTATION	41,933	-	(41,933)	-100.00%	37,515	37,279	(236)	-0.63%	