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M E M O R A N D U M

April 20, 1998

TO: _____ DIVISION OF APPEALS
_____ DIVISION OF AUDITING AND FINANCIAL ANALYSIS
_____ DIVISION OF COMMUNICATION
XX _____ DIVISION OF ELECTRIC AND GAS
_____ DIVISION OF RESEARCH
_____ DIVISION OF WATER AND WASTEWATER
_____ DIVISION OF LEGAL SERVICES

FROM: DIVISION OF RECORDS AND REPORTING (SANDERS)

RE: CONFIDENTIALITY OF CERTAIN INFORMATION

DOCUMENT NO: 04437-98

DESCRIPTION: PGA filing for 3/98.

SOURCE: Peoples Gas System

DOCKET NO: 980003-GU

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

Please read each of the following and check if applicable.

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

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

CONFIDENTIAL

COMPANY: PEOPLES GAS SYSTEM

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE

SCHEDULE A-1

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF:

APRIL 97 through MARCH 98

Page 1 of 3

COST OF GAS PURCHASED	CURRENT MONTH: MARCH 98				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	\$164,046	\$169,512	\$5,466	3.22	\$1,707,700	\$1,716,086	\$8,386	0.49
2 NO NOTICE SERVICE	\$36,580	\$36,580	\$0	0.00	\$526,516	\$526,516	(\$0)	(0.00)
3 SWING SERVICE	\$1,723,207	\$2,202,885	\$479,678	21.77	\$15,066,207	\$20,313,331	\$5,247,124	25.83
4 COMMODITY (Other)	\$4,834,186	\$5,456,303	\$622,117	11.40	\$56,614,473	\$54,860,424	(\$1,754,049)	(3.20)
5 DEMAND	\$3,100,038	\$2,804,608	(\$295,430)	(10.53)	\$32,374,740	\$32,419,848	\$45,108	0.14
6 OTHER	\$59,642	\$130,000	\$70,358	0.00	\$1,313,348	\$1,361,579	\$48,231	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	\$50,491	\$50,755	\$264	0.52	\$510,631	\$520,069	\$9,438	1.81
8 DEMAND	\$524,704	\$532,339	\$7,635	1.43	\$6,400,087	\$6,503,500	\$103,413	1.59
9 OTHER	(\$109,892)	\$0	\$109,892	0.00	(\$794,123)	(\$174,179)	\$619,944	0.00
10								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$9,452,397	\$10,216,794	\$764,397	7.48	\$101,486,390	\$104,348,395	\$2,862,005	2.74
12 NET UNBILLED	(\$703,851)	\$0	\$703,851	0.00	\$593,961	\$95,958	(\$498,003)	0.00
13 COMPANY USE	\$6,445	\$0	(\$6,445)	0.00	\$111,695	\$82,712	(\$28,983)	0.00
14 TOTAL THERM SALES	\$9,876,593	\$10,216,794	\$340,201	3.33	\$103,219,667	\$105,735,118	\$2,515,452	2.38

CONFIDENTIAL

DOCUMENT NUMBER-DATE

04437 APR 20 98

PPSC-PPD/ORDS/REPORTING

COMPANY: PEOPLES GAS SYSTEM

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

SCHEDULE A-1

FOR THE PERIOD OF:

APRIL 97 through MARCH 98

Page 2 of 3

THERMS PURCHASED	CURRENT MONTH: MARCH 98				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)	34,714,532	39,216,532	4,502,000	11.48	413,103,438	419,117,014	6,013,576	1.43
16 NO NOTICE SERVICE (Billing Determinants Only)	6,200,000	6,200,000	0	0.00	74,249,040	74,249,040	0	0.00
17 SWING SERVICE (Commodity)	7,126,980	9,525,990	2,399,010	25.18	57,207,399	72,465,580	15,258,181	21.06
18 COMMODITY (Other) (Commodity)	21,500,891	17,096,360	(4,404,531)	(25.76)	219,814,477	203,031,548	(16,782,929)	(8.27)
19 DEMAND (Billing Determinants Only)	70,551,230	51,999,156	(18,552,074)	(35.68)	596,064,466	620,371,304	24,306,838	3.92
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	12,528,780	12,594,182	65,402	0.52	136,134,350	138,476,225	2,341,875	1.69
22 DEMAND	14,779,690	14,845,092	65,402	0.44	162,564,390	164,906,265	2,341,875	1.42
23 OTHER	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (17+18-23)	28,627,871	26,622,350	(2,005,521)	(7.53)	277,021,876	275,497,128	(1,524,748)	(0.55)
25 NET UNBILLED	(1,507,743)	0	1,507,743	0.00	1,422,932	(781,050)	(2,203,982)	0.00
26 COMPANY USE	16,733	0	(16,733)	0.00	286,291	213,795	(72,496)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	27,886,797	26,622,350	(1,264,447)	(4.75)	269,046,217	272,431,866	3,385,648	1.24

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

FOR THE PERIOD OF:

APRIL 97 through MARCH 98

CENTS PER THERM		CURRENT MONTH: MARCH 98				PERIOD TO DATE				
		ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE		
			DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%	
28	COMMODITY (Pipeline)	(1/15)	0.00473	0.00432	(0.00040)	(9.33)	0.00413	0.00409	(0.00004)	(0.96)
29	NO NOTICE SERVICE	(2/16)	0.00590	0.00590	0.00000	0.00	0.00709	0.00709	(0.00000)	(0.00)
30	SWING SERVICE	(3/17)	0.24179	0.23125	(0.01054)	(4.56)	0.26336	0.28032	0.01696	6.05
31	COMMODITY (Other)	(4/18)	0.22484	0.31915	0.09431	29.55	0.25756	0.27021	0.01265	4.68
32	DEMAND	(5/19)	0.04394	0.05394	0.01000	18.53	0.05431	0.05226	(0.00206)	(3.93)
33	OTHER	(6/20)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
LESS END-USE CONTRACT										
34	COMMODITY (Pipeline)	(7/21)	0.00403	0.00403	0.00000	0.00	0.00375	0.00376	0.00000	0.13
35	DEMAND	(8/22)	0.03550	0.03586	0.00036	1.00	0.03937	0.03944	0.00007	0.17
36	OTHER	(9/23)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
37	TOTAL COST OF PURCHASES	(11/24)	0.33018	0.38377	0.05359	13.96	0.36635	0.37876	0.01242	3.28
38	NET UNBILLED	(12/25)	0.46682	0.00000	(0.46682)	0.00	0.41742	0.00000	(0.41742)	0.00
39	COMPANY USE	(13/26)	0.38517	0.00000	(0.38517)	0.00	0.39014	0.00000	(0.39014)	0.00
40	TOTAL COST OF THERMS SOLD	(11/27)	0.33896	0.38377	0.04481	11.68	0.37721	0.38303	0.00582	1.52
41	TRUE-UP	(E-4)	(0.00519)	(0.00519)	0.00000	0.00	(0.00519)	(0.00519)	0.00000	0.00
42	TOTAL COST OF GAS	(40+41)	0.33377	0.37858	0.04481	11.84	0.37202	0.37784	0.00582	1.54
43	REVENUE TAX FACTOR		1.00376	1.00376	0.00000	0.00	1.00376	1.00376	0.00000	0.00
44	PGA FACTOR ADJUSTED FOR TAXES	(42x43)	0.33502	0.38000	0.04498	11.84	0.37342	0.37926	0.00584	1.54
45	PGA FACTOR ROUNDED TO NEAREST .001		33.502	38.000	4.49801	11.84	37.342	37.926	0.58395	1.54

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

FOR THE PERIOD OF: APRIL 97 through MARCH 98
CURRENT MONTH: MARCH 1998

COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
1 Commodity Pipeline (FGT)	29,046,120	\$116,458	\$0.00401
2 Commodity Pipeline (SNG/SO GA)	7,259,570	\$42,957	\$0.00592
3 Cashouts-Peoples' Transportation Customers	654,373	\$2,624	\$0.00401
4 Cashouts-Supplier Aggregation (Test) Program	66,209	\$267	\$0.00403
5 Commodity Pipeline (FGT)-Prior Month Adjustment	(331,870)	(\$1,337)	\$0.00403
6 Commodity Pipeline (SNG/SO GA)-Prior Month Adjustment	(1,252,330)	\$1,584	(\$0.00126)
7 Commodity Pipeline Due 3rd Party Supplier	3,664,335	\$14,509	\$0.00396
8 Comm. Pipeline-Prior Month Adj. With 3rd Party Supplier	1,540,905	\$6,210	\$0.00403
9 Capacity Utilization-Supplier	(6,610,600)	(\$20,902)	\$0.00316
10 Capacity Utilization-Supplier-Prior Month Adjustment	677,820	\$1,677	\$0.00247
11 TOTAL COMMODITY (Pipeline)	34,714,532	\$184,046	\$0.00473
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
12 Swing Service-Demand-3rd Party Suppliers		\$127,192	\$0.00000
13 Swing Service-Commodity-3rd Party Suppliers	7,129,960	\$1,599,169	\$0.22429
14 Swing Service-FTA Pitot Program Penalty	(2,980)	(\$3,153)	\$1.05817
15			
16			
17			
18			
19 TOTAL SWING SERVICE	7,126,980	\$1,723,207	\$0.24179
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
20 Purchases from 3rd Party Suppliers	21,201,675	\$4,777,603	\$0.22534
21 City of Sunrise	22,860	\$10,877	\$0.47581
22 Central Florida Gas	4,599	\$1,710	\$0.37185
23 Cashouts-Peoples' Transportation Customers	672,878	\$139,734	\$0.20767
24 Cashouts-Supplier Aggregation (Test) Program	68,081	\$13,043	\$0.19158
25 Customer Billing Adj.-Prior Month	(47,000)	(\$9,038)	\$0.19229
26 Customer Billing Adj.-Prior Period	(52,750)	(\$10,143)	\$0.19229
27 Imbalance Cashout-(FGT)-Jan.'98	76,240	\$16,544	\$0.21700
28 Bookouts-Feb.'98	(205,070)	(\$45,357)	\$0.22118
29 Purchases from 3rd Party Suppliers-Prior Month Adj.	(240,622)	(\$60,788)	\$0.25263
29 TOTAL COMMODITY (Other)	21,500,891	\$4,834,186	\$0.22484
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
30 Demand (FGT)	85,311,070	\$3,489,586	\$0.04090
31 Demand (SNG/SO GA)	9,678,200	\$409,048	\$0.04226
32 Temporary Acquisition Reservation Charge-(FGT)	2,232,000	\$84,191	\$0.03772
33 Temporary Relinquishment Credit-(FGT)	(39,182,180)	(\$1,698,866)	\$0.04336
34 Volumetric Relinquishment Credit-(FGT)	(2,358,180)	(\$95,703)	\$0.04058
35 Cashouts-Peoples' Transportation Customers	654,373	\$24,696	\$0.03774
36 Capacity Discount-Transp. Customer	4,218,474	\$109,857	\$0.02604
37 Prior Month Adj. With 3rd Party Supplier	1,764,240	\$63,112	\$0.03577
38 Capacity Utilization-Supplier	4,239,400	\$563,602	\$0.13294
39 Demand Due 3rd Party Supplier	4,009,433	\$152,681	\$0.03808
39a Demand (SNG/SO GA)-Prior Month Adjustment	0	(\$1,561)	\$0.00000
40 Volumetric Relinq. Credit-(FGT)-Prior Mo. Adj.	(15,600)	(\$585)	\$0.03752
41			
42 TOTAL DEMAND	70,551,230	\$3,100,038	\$0.04394
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
43 Administrative Costs	0	\$57,343	\$0.00000
44 Legal Fees	0	\$2,300	\$0.00000
45			
46			
47			
48			
49			
50 TOTAL OTHER	0	\$59,642	\$0.00000

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

	CURRENT MONTH: MARCH 98		PERIOD TO DATE					
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (A-1, LINES 3+4-9-13)	\$6,660,840	\$7,659,188	\$998,348	\$0.14988	\$72,363,108	\$75,265,222	\$2,902,115	\$0.04010
2 TRANSPORTATION COST (A-1, LINES 1+2+5+6-7-8)	2,785,112	2,557,606	(227,506)	(0.08169)	\$29,011,587	\$29,000,460	(11,127)	(0.00038)
3 TOTAL	9,445,952	10,216,794	770,842	0.08161	\$101,374,695	\$104,265,683	2,890,988	0.02852
4 FUEL REVENUES (NET OF REVENUE TAX)	9,876,593	10,216,794	340,201	0.03445	\$103,219,667	\$105,735,118	2,515,452	0.02437
5 TRUE-UP REFUND/(COLLECTION)	97,321	97,326	5	0.00005	\$1,167,907	\$1,167,912	5	0.00000
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	9,973,914	10,314,120	340,206	0.03411	\$104,387,574	\$106,903,030	2,515,457	0.02410
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	527,963	97,326	(430,637)	(0.81566)	\$3,012,879	\$2,637,348	(375,531)	(0.12464)
8 INTEREST PROVISION-THIS PERIOD (21)	3,184	(3,370)	(6,555)	(2.05838)	(\$22,693)	(\$25,857)	(3,164)	0.13944
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	463,017	(730,045)	(1,193,062)	(2.57671)	(2,640,184)	(2,640,184)	0	0.00000
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(97,321)	(97,326)	(5)	0.00005	(\$1,167,907)	(\$1,167,912)	(5)	0.00000
10a FLEX RATE ADJUSTMENT	0	0	0	0.00000	\$0	\$0	0	0.00000
11 TOTAL EST/ACT TRUE-UP (7+8+9+10+10a)	896,843	(733,415)	(1,630,258)	(1.81777)	(817,905)	(1,196,605)	(378,699)	0.46301
11a REFUNDS FROM PIPELINE	22,876	0	(22,876)	0.00000	\$1,737,624	\$463,189	(1,274,435)	0.00000
12 ADJ TOTAL EST/ACT TRUE-UP (11+11a)	919,719	(733,415)	(1,653,134)	(1.79743)	\$919,719	(\$733,415)	(\$1,653,134)	(\$1.79743)
INTEREST PROVISION								
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	463,017	(730,045)	(1,193,062)	(2.57671)				
14 ENDING TRUE-UP BEFORE INTEREST (13+7-5+11a)	916,534	(730,045)	(1,646,579)	(1.79653)				
15 TOTAL (13+14)	1,379,551	(1,460,090)	(2,839,641)	(2.05838)				
16 AVERAGE (50% OF 15)	689,775	(730,045)	(1,419,820)	(2.05838)				
17 INTEREST RATE - FIRST DAY OF MONTH	5.53	5.53	0	0.00000				
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.55	5.55	0	0.00000				
19 TOTAL (17+18)	11.080	11.080	0	0.00000				
20 AVERAGE (50% OF 19)	5.540	5.540	0	0.00000				
21 MONTHLY AVERAGE (20/12 Months)	0.462	0.462	0	0.00000				
22 INTEREST PROVISION (16x21)	\$3,184	(\$3,370)	(\$6,555)	(\$2.05838)				

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

ACTUAL FOR THE PERIOD OF:

APRIL 97

MARCH 98

PRESENT MONTH:

MARCH 1998

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY THRD PARTY	PIPELINE COST	DEMAND COST	OTHER CHARGES	TOTAL CENTS PER THERM
1 MARCH 1998	FGT	PGS	FTS-1 COMM. PIPELINE	28,690,200		28,690,200		\$115,821.51			\$0.40
2 MARCH 1998	FGT	PGS	FTS-1 COMM. PIPELINE		12,528,780	12,528,780		50,480.89			\$0.40
3 MARCH 1998	FGT	PGS	FTS-2 COMM. PIPELINE	355,920		355,920		838.41			\$0.23
4 MARCH 1998	FGT	PGS	FTS-1 DEMAND	45,262,980		45,262,980			\$1,707,319.62		\$3.77
5 MARCH 1998	FGT	PGS	FTS-1 DEMAND		12,528,780	12,528,780			472,585.59		\$3.77
6 MARCH 1998	FGT	PGS	FTS-2 DEMAND	739,730		739,730			71,868.05		\$9.72
7 MARCH 1998	FGT	PGS	NO NOTICE	6,200,000		6,200,000			36,560.00		\$0.59
8 MARCH 1998	TRANSP. CUSTOMER	PGS	FTS-1 DEMAND	4,218,474		4,218,474			\$109,857.32		\$2.60
9 MARCH 1998	CAPACITY UTILIZATION-SUPPLIER	PGS	DEMAND	4,239,400		4,239,400			\$563,601.80		\$13.29
10 MARCH 1998	CAPACITY UTILIZATION-SUPPLIER	PGS	COMMODITY PIPELINE	(8,610,600)		(8,610,600)		(20,901.63)			\$0.32
11 MARCH 1998	SEMINOLE	PGS	COMM. OTHER	7,588,560	0	7,588,560	\$1,722,111.34	0.00	0.00	0	\$22.89
12 MARCH 1998	SEMINOLE	PGS	SONAT/SO GA COMM. PIPELINE	7,259,570		7,259,570		42,957.06			\$0.59
13 MARCH 1998	SEMINOLE	PGS	SONAT/SO GA DEMAND	9,678,200		9,678,200			409,048.42		\$4.23
14 MARCH 1998	SEMINOLE	PGS	SONAT/SO GA DEMAND		2,250,910	2,250,910			52,118.39		\$2.32
15 MARCH 1998	CALCASIEU GATHERING SYSTEM	PGS	SWING	4,804,940	0	4,804,940	1,083,513.97	0.00	108,591.84	0.00	\$24.81
16 MARCH 1998	CITRUS TRADING	PGS	COMM. OTHER	1,443,835	0	1,443,835	317,643.70	0.00	0.00	0.00	\$22.00
17 MARCH 1998	COLUMBIA ENERGY	PGS	COMM. OTHER	500,000	0	500,000	110,000.00	0.00	0.00	0.00	\$22.00
18 MARCH 1998	CORAL ENERGY	PGS	COMM. OTHER	3,165,750	0	3,165,750	704,333.50	0.00	0.00	0.00	\$22.25
19 MARCH 1998	DUKE ENERGY	PGS	COMM. OTHER	2,005,750	0	2,005,750	437,553.50	0.00	0.00	0.00	\$21.81
20 MARCH 1998	ENRON	PGS	COMM. OTHER	725,000	0	725,000	158,775.00	0.00	0.00	0.00	\$21.90
21 MARCH 1998	FINA	PGS	COMM. OTHER	1,550,000	0	1,550,000	339,450.00	0.00	0.00	0.00	\$21.90
22 MARCH 1998	LG&E	PGS	COMM. OTHER	961,000	0	961,000	212,140.75	0.00	0.00	0.00	\$22.08
23 MARCH 1998	NATURAL GAS CLEARINGHOUSE	PGS	SWING	2,325,020	0	2,325,020	515,654.88	0.00	18,606.18	0.00	\$22.98
24 MARCH 1998	SONAT	PGS	COMM. OTHER	500,000	0	500,000	110,000.00	0.00	0.00	0.00	\$22.00
25 MARCH 1998	TECO GAS SERVICES	PGS	COMM. OTHER	87,500	0	87,500	15,187.50	0.00	0.00	0.00	\$22.59
26 MARCH 1998	UNION PACIFIC	PGS	COMM. OTHER	2,693,280	0	2,693,280	582,521.80	0.00	0.00	0.00	\$22.00
27 MARCH 1998	MORGAN STANLEY	PGS	COMM. OTHER	0	0	0	57,886.45	0.00	0.00	0.00	\$0.80
28 MARCH 1998	CITRUS TRADING CORP.	PGS	DEMAND	1,748,283		1,748,283			\$60,637.63		\$3.47
29 MARCH 1998	NATURAL GAS CLEARINGHOUSE	PGS	COMM. PIPELINE	1,403,185		1,403,185		5,654.84			\$0.40
30 MARCH 1998	NATURAL GAS CLEARINGHOUSE	PGS	DEMAND	2,261,150		2,261,150			\$92,043.48		\$4.07
31 MARCH 1998	NATURAL GAS CLEARINGHOUSE	PGS	COMM. PIPELINE	2,261,150		2,261,150		8,853.71			\$0.39
32 MARCH 1998	C/O-SUPPLIER AGGR. TEST PROG.	PGS	COMM. OTHER	88,081		88,081	13,042.94				\$19.18
33 MARCH 1998	C/O-SUPPLIER AGGR. TEST PROG.	PGS	COMM. PIPELINE	66,209		66,209		286.81			\$0.40
34 MARCH 1998	CASHOUTS-TRANSP. CUSTOMERS	PGS	DEMAND	654,373		654,373			24,896.01		\$3.77
35 MARCH 1998	CASHOUTS-TRANSP. CUSTOMERS	PGS	COMM. PIPELINE	654,373		654,373		2,624.05			\$0.40
36 MARCH 1998	CASHOUTS-TRANSP. CUSTOMERS	PGS	COMM. OTHER	672,878		672,878	139,734.10				\$20.77
37 TOTAL	**This report excludes prior month/period adjustments.			138,155,191	27,308,470	165,463,661	\$6,529,548.23	\$206,403.75	\$3,727,548.11	\$0.00	\$6.32

FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 97
MARCH 1998

Through

MARCH 98

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT DTH/d	NET AMOUNT DTH/d	MONTHLY GROSS DTH	MONTHLY NET DTH	WELLHEAD PRICE \$/DTH	CITYGATE PRICE (GxE)/F
1	CALCASIEU GAS GATHERING SYSTEM DRN# 105026	11,618	11,296	360,084	350,182	2.48100	2.551157
2	CALCASIEU GAS GATHERING SYSTEM DRN# 11287	3,884	3,777	120,410	117,099	2.48100	2.551157
3	CITRUS TRADING CORP. DRN# 112698	4,658	4,529	144,383	140,412	2.20000	2.262211
4	COLUMBIA ENERGY DRN# 7995	1,613	1,569	50,000	48,625	2.20000	2.262211
5	CORAL DRN# 11224	4,728	4,598	146,575	142,544	2.18000	2.241645
6	CORAL DRN# 11224	3,871	3,765	120,000	116,700	2.29000	2.354756
7	CORAL DRN# 7995	1,613	1,569	50,000	48,625	2.20000	2.262211
8	DUKE ENERGY DRN# 6489	968	941	30,000	29,175	2.15000	2.210797
9	DUKE ENERGY DRN# 6489	4,728	4,598	146,575	142,544	2.18000	2.241645
10	DUKE ENERGY DRN# 7995	774	753	24,000	23,340	2.23000	2.293059
11	ENRON DRN# 7995	2,339	2,274	72,500	70,506	2.19000	2.251928
12	FINA DRN# 42626	5,000	4,863	155,000	150,738	2.19000	2.251928
13	LG&E DRN# 23422	3,100	3,015	96,100	93,457	2.20750	2.268923
14	SONAT DRN# 7995	1,613	1,569	50,000	48,625	2.20000	2.262211
15	TECO GAS SERVICES DRN# 3173	218	212	6,750	6,564	2.25000	2.313625
16	UNION PACIFIC DRN# 24662	1,688	1,642	52,328	50,889	2.20000	2.262211
17	UNION PACIFIC DRN# 42626	7,000	6,808	217,000	211,033	2.20000	2.262211
18	NATURAL GAS CLEARINGHOUSE DRN# 2988/3005/184282	242	235	7,500	7,294	2.29000	2.354756
19							
20	SUBTOTAL	59,652	58,011	1,849,205	1,798,352	2.27748	2.34188

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

(2) The above net volumes are calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 2.75% per dth.

(3) Included in the monthly gross volumes above are 52,000 dth's nominated under FGT FTS-2 pipeline capacity having a fuel surcharge of 2.75% per dth.

FOR THE PERIOD OF: APRIL 97 Through MARCH 98
 PRESENT MONTH: MARCH 1998

(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT MMBtu/d	(D) NET AMOUNT MMBtu/d	(E) MONTHLY GROSS MMBtu	(F) MONTHLY NET MMBtu	(G) WELLHEAD PRICE \$/MMBtu	(H) CITYGATE PRICE (GxE)/F
21	NATURAL GAS CLEARINGHOUSE DRN# 2988/3005/184282	1,950	1,896	60,452	58,790	2.27000	2.334190
22	NATURAL GAS CLEARINGHOUSE DRN# 2988/3005/184282	2,681	2,588	82,500	80,231	2.31000	2.375321
23	NATURAL GAS CLEARINGHOUSE DRN# 2988/3005/184282	1,935	1,882	60,000	58,350	2.28000	2.344473
24	NATURAL GAS CLEARINGHOUSE DRN# 2988/3005/184282	711	692	22,050	21,444	2.38000	2.447301
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39	TOTAL	66,910	65,070	2,074,207	2,017,166	2.27748	2.34188

- (1) The wellhead price listed for each receipt point represents the actual cost of gas to PGS from its supplier(s).
- (2) The above net volumes are calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 2.75% per dth.
- (3) Included in the monthly gross volumes above are 52,000 dth's nominated under FGT FTS-2 pipeline capacity having a fuel surcharge of 2.75% per dth.

ACTUAL FOR THE PERIOD OF: APRIL 1997 THROUGH MARCH 1998

	APR '97	MAY '97	JUN '97	JUL '97	AUG '97	SEP '97	OCT '97	NOV '97	DEC '97	JAN '98	FEB '98	MAR '98
JACKSONVILLE DIVISION:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT	1.0354	1.0433	1.0374	1.0394	1.0364	1.0364	1.0364	1.0364	1.0394	1.0423	1.0374	1.0364
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.053	1.061	1.055	1.057	1.054	1.054	1.054	1.054	1.057	1.060	1.055	1.054
SOUTH FLORIDA, PALM BEACH GARDENS DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT	1.0423	1.0443	1.0453	1.0472	1.0443	1.0453	1.0472	1.0512	1.0561	1.0541	1.0462	1.0472
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.060	1.062	1.063	1.065	1.062	1.063	1.065	1.069	1.074	1.072	1.064	1.065

ACTUAL FOR THE PERIOD OF: APRIL 1997 THROUGH MARCH 1998

	APR '97	MAY '97	JUN '97	JUL '97	AUG '97	SEP '97	OCT '97	NOV '97	DEC '97	JAN '98	FEB '98	MAR '98
ORLANDO DIVISION:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT CCF PURCHASED	1.0423	1.0443	1.0462	1.0482	1.0453	1.0453	1.0472	1.0512	1.0561	1.0521	1.0482	1.0472
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.060	1.062	1.064	1.066	1.063	1.063	1.065	1.069	1.074	1.070	1.064	1.065
TAMPA, ST. PETE, LAKE LAND, HIGHLANDS, and SARASOTA DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT CCF PURCHASED	1.0472	1.0512	1.0512	1.0521	1.0502	1.0502	1.0521	1.0531	1.0571	1.0541	1.0482	1.0502
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.065	1.069	1.069	1.070	1.068	1.068	1.070	1.071	1.075	1.072	1.066	1.068

PEOPLES GAS SYSTEM
OPEN ACCESS GAS PURCHASED-FLORIDA GAS TRANSMISSION COMPANY
MARCH 1998

(A)	(B)	(C)	(D)	(E)	(F)
DESCRIPTION	TYPE CHARGE	THERMS PURCHASED		PURCHASES	
1 NO NOTICE RESERVATION CHARGE	NO NOTICE	6,200,000	16	36,580.00	2
2 FTS-1 RESERVATION CHARGE	DEMAND	47,467,160	19	1,790,461.29	5
3 FTS-1 VOLUMETRIC RELINQ. CREDIT	DEMAND	(2,204,180)	19	(83,141.67)	5
3a FTS-1 VOLUMETRIC RELINQ. CREDIT	DEMAND*	(15,670)	19	(591.06)	5 ✓
4 FTS-2 RESERVATION CHARGE	DEMAND	893,730	19	84,429.83	5
5 FTS-2 VOLUMETRIC RELINQ. CREDIT	DEMAND	(154,000)	19	(12,561.78)	5
5a FTS-2 VOLUMETRIC RELINQ. CREDIT	DEMAND*	70	19	5.71	5 ✓
6 FTS-1 USAGE CHARGE	COMM. PIPELINE	28,690,200	15	115,621.51	1
6a FTS-1 USAGE CHARGE	COMM. PIPELINE*	(331,870)	15	(1,337.41)	1
7 FTS-2 USAGE CHARGE	COMM. PIPELINE	355,920	15	836.41	1
8 IMBALANCE CASHOUT CHARGE	COMM. OTHER	76,240	18	16,544.08	4
9 TOTAL FGT		80,977,600		\$1,946,846.91	
10 SEMINOLE GAS	COMM. OTHER	7,589,560	18	1,722,111.34	4 ✓
11 SEMINOLE GAS	COMM. PIPELINE	7,259,570	15	42,957.06	1 ✓
12 SEMINOLE GAS	DEMAND	9,678,200	19	409,048.42	5 ✓
13 CITY OF SUNRISE	COMM. OTHER	22,860	18	10,877.00	4 ✓
14 CENTRAL FLORIDA GAS	COMM. OTHER	4,599	18	1,710.12	4 ✓
15 LEGAL FEES	OTHER			2,299.75	6 ✓
16 ADMINISTRATIVE COSTS	OTHER			57,342.54	6 ✓
17 BOOKOUTS	COMM. OTHER	(205,070)	18	(45,356.77)	4 ✓
18 CASHOUTS-TRANSP. CUSTOMERS	DEMAND	654,373	19	24,696.01	5 ✓
19 CASHOUTS-TRANSP. CUSTOMERS	COMM. PIPELINE	654,373	15	2,624.05	1 ✓
20 CASHOUTS-TRANSP. CUSTOMERS	COMM. OTHER	672,878	18	139,734.10	4 ✓
21 SUPPLIER AGGREG. C/O'S(TEST PROGRAM)	COMM. OTHER	68,081	18	13,042.94	4 ✓
22 SUPPLIER AGGREG. C/O'S(TEST PROGRAM)	COMM. PIPELINE	66,209	15	266.81	1 ✓
23 CAPACITY DISCOUNT-TRANSP. CUST.	DEMAND	4,218,474	19	109,857.32	5 ✓
24 CAPACITY UTILIZATION-SUPPLIER	DEMAND	4,239,400	19	563,601.80	5 ✓
25 CAPACITY UTILIZATION-SUPPLIER	COMM. PIPELINE	(6,610,600)	15	(20,901.63)	1 ✓
26 CAPACITY UTILIZATION-SUPPLIER	COMM. PIPELINE*	677,820	15	1,676.88	1 ✓
27 FTA PENALTY	SWING-SERVICE*	(2,980)	17	(3,153.36)	3 ✓
28 CUST. BILLING ADJ.-TRANSP. CUSTOMER	COMM. OTHER*	(47,000)	18	(9,037.82)	4 ✓
29 CUST. BILLING ADJ.-TRANSP. CUSTOMER	COMM. OTHER**	(52,750)	18	(10,143.04)	4 ✓
30 CALCASIEU GATHERING SYSTEM	SWING-DEMAND			108,591.64	3 ✓
31 CALCASIEU GATHERING SYSTEM	SWING-COMM.	4,804,940	17	1,083,513.97	3 ✓
32 CITRUS TRADING CORP.	COMM. OTHER	1,443,835	18	317,643.70	4 ✓
33 COLUMBIA ENERGY	COMM. OTHER	500,000	18	110,000.00	4 ✓
34 CORAL ENERGY	COMM. OTHER	3,165,750	18	704,333.50	4 ✓
35 DUKE ENERGY	COMM. OTHER	2,005,750	18	437,553.50	4 ✓
36 ENRON	COMM. OTHER	725,000	18	158,775.00	4 ✓
37 FINA	COMM. OTHER	1,550,000	18	339,450.00	4 ✓
38 LG&E	COMM. OTHER	981,000	18	212,140.75	4 ✓
39 NATURAL GAS CLEARINGHOUSE	SWING-DEMAND			18,600.16	3 ✓
40 NATURAL GAS CLEARINGHOUSE	SWING-COMM.	2,325,020	17	515,654.88	3 ✓
41 SONAT	COMM. OTHER	500,000	18	110,000.00	4 ✓
42 TECO GAS SERVICES	COMM. OTHER	67,500	18	15,187.50	4 ✓
43 UNION PACIFIC	COMM. OTHER	2,693,280	18	592,321.60	4 ✓
44 CITRUS TRADING CORP.	COMM. PIPELINE	1,403,185	15	5,654.84	1 ✓
45 CITRUS TRADING CORP.	DEMAND	1,748,283	19	60,637.63	5 ✓
46 NATURAL GAS CLEARINGHOUSE	COMM. PIPELINE	2,261,150	15	8,853.71	1 ✓
47 NATURAL GAS CLEARINGHOUSE	DEMAND	2,261,150	19	92,043.48	5 ✓
48 MORGAN STANLEY	COMM. OTHER	0	18	57,886.45	4 ✓
49 CITRUS TRADING CORP.	COMM. OTHER*	(240,622)	18	(60,766.15)	4 ✓
50 CITRUS TRADING CORP.	COMM. PIPELINE*	1,540,905	15	6,209.85	1 ✓
51 CITRUS TRADING CORP.	DEMAND*	1,764,240	19	63,112.24	5 ✓
52 SEMINOLE GAS	COMM. PIPELINE*	(1,252,330)	15	(1,583.87)	1 ✓
53 SEMINOLE GAS	DEMAND*	0	19	(1,560.81)	5 ✓
54 TOTAL		140,093,633		\$9,917,699.74	

*Prior Month Adjustment
**Prior Period Adjustment

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENRON/SONAT Affiliate

DATE	03/31/98
DUE	04/10/98
INVOICE NO.	22260
TOTAL AMOUNT DUE	\$1,827,041.29

CUSTOMER: PEOPLES GAS SYSTEM, A DIVISION OF TAMPA
 ATTN: ED ELLIOTT
 702 North Franklin St.
 Plaza Seven
 TAMPA, FL 33602

Please reference this invoice no. on your remittance
 and wire to: **4-9-98**
 Wire Transfer
 Florida Gas Transmission Company
 Nations Bank; Dallas, TX
 Account # 3750354511
 ABA # 111000012

CONTRACT: 5047 SHIPPER: PEOPLES GAS SYSTEM, A DIVISION OF TAMPA CUSTOMER NO: 4120 PLEASE CONTACT HEIDI MASSIM
 TYPE: FIRM TRANSPORTATION DUNS NO: 006922736 AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

RECEIPTS POI NO.	DRN No.	DELIVERIES POI NO.	DRN No.	PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT
							BASE	SURCHARGES	DISC NET		
RESERVATION CHARGE											
NO NOTICE RESERVATION CHARGE											
				03/98	A	RES	0.3687	0.0085	0.3772	7,911,107	\$2,984,069.56
				03/98	A	NNR	0.0590		0.0590	620,000	\$36,580.00
				03/98	A	TRL	0.3687	0.0085	0.3772	(45,694)	(\$17,235.78)
				03/98	A	TRL	0.3687	0.0085	0.3772	(461,900)	(\$174,228.68)
				03/98	A	TRL	0.3687	0.0085	0.3772	(939,300)	(\$354,303.96)
				03/98	A	TRL	0.3687	0.0085	0.3772	(8,959)	(\$3,379.33)
				03/98	A	TRL	0.3687	0.0085	0.3772	(14,756)	(\$5,565.96)
				03/98	A	TRL	0.3687	0.0085	0.3772	(103,447)	(\$39,020.21)
				03/98	A	TRL	0.3687	0.0085	0.3772	(46,035)	(\$17,364.40)
				03/98	A	TRL	0.3687	0.0085	0.3772	(60,760)	(\$22,918.67)
				03/98	A	TRL	0.3687	0.0085	0.3772	(4,030)	(\$1,520.12)
				03/98	A	TRL	0.3687	0.0085	0.3772	(13,950)	(\$5,261.94)
				03/98	A	TRL	0.3687	0.0085	0.3772	(210,366)	(\$79,350.06)
				03/98	A	TRL	0.3687	0.0085	0.3772	(10,075)	(\$3,800.29)
				03/98	A	TRL	0.3687	0.0085	0.3772	(52,700)	(\$19,878.44)
				03/98	A	TRL	0.3687	0.0085	0.3772	(138,539)	(\$52,256.91)
				03/98	A	TRL	0.3687	0.0085	0.3772	(127,100)	(\$47,942.12)
				03/98	A	TRL	0.3687	0.0085	0.3772	(27,900)	(\$10,523.88)
				03/98	A	TRL	0.3687	0.0085	0.3772	(10,850)	(\$4,092.62)
				03/98	A	TRL	0.3687	0.0085	0.3772	(5,270)	(\$1,987.84)
				03/98	A	TRL	0.3687	0.0085	0.3772	(8,525)	(\$3,215.63)
				03/98	A	TRL	0.3687	0.0085	0.3772	(283)	(\$106.75)

01-90-000-232-02-00-0

CR

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENRON/SONAT Affiliate

DATE	03/31/98
DUE	04/10/98
INVOICE NO.	22260
TOTAL AMOUNT DUE	\$1,827,041.29

CUSTOMER: PEOPLES GAS SYSTEM, A DIVISION OF TAMPA
 ATTN: ED ELLIOTT
 702 North Franklin St.
 Plaza Seven
 TAMPA, FL 33602

Please reference this invoice no. on your remittance and wire to:
 Wire Transfer
 Florida Gas Transmission Company
 Nations Bank, Dallas, TX
 Account # 3750354511
 ABA # 111000012

CONTRACT: 5047 SHIPPER: PEOPLES GAS SYSTEM, A DIVISION OF TAMPA CUSTOMER NO: 4120 PLEASE CONTACT HEIDI MASSIN AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
 TYPE: FIRM TRANSPORTATION DUNS NO: 006922736

POI NO.	RECEIPTS DRN No.	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT
		POI NO.	DRN No.				BASE	SURCHARGES	DISC		
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5409, at poi 16203			03/98	A	TRL	0.3687	0.0085		0.3772	(31,000) (\$11,693.20)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5223, at poi 16209			03/98	A	TRL	0.3687	0.0085		0.3772	(59,675) (\$22,509.41)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5227, at poi 16121			03/98	A	TRL	0.3687	0.0085		0.3772	(217,000) (\$81,852.40)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5769, at poi 16203			03/98	A	TRL	0.3687	0.0085		0.3772	(8,490) (\$3,202.43)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5701, at poi 16151			03/98	A	TRL	0.3687	0.0085		0.3772	(427,273) (\$161,167.38)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5701, at poi 59963			03/98	A	TRL	0.3687	0.0085		0.3772	(155,000) (\$58,466.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5694, at poi 16150			03/98	A	TRL	0.3687	0.0085		0.3772	(4,154) (\$1,566.83)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5385, at poi 16155			03/98	A	TRL	0.3687	0.0085		0.3772	(9,145) (\$3,449.43)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5677, at poi 16151			03/98	A	TRL	0.3687	0.0085		0.3772	(15,624) (\$5,893.37)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5679, at poi 16197			03/98	A	TRL	0.3687	0.0085		0.3772	(27,001) (\$10,184.78)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5681, at poi 16167			03/98	A	TRL	0.3687	0.0085		0.3772	(8,742) (\$3,297.43)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5680, at poi 16149			03/98	A	TRL	0.3687	0.0085		0.3772	(37,293) (\$14,066.92)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5337, at poi 28712			03/98	A	TRL	0.3687	0.0085		0.3772	(35,309) (\$13,318.55)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5682, at poi 16162			03/98	A	TRL	0.3687	0.0085		0.3772	(12,710) (\$4,794.21)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5668, at poi 16196			03/98	A	TRL	0.3687	0.0085		0.3772	(16,802) (\$6,337.71)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5678, at poi 59963			03/98	A	TRL	0.3687	0.0085		0.3772	(14,260) (\$5,378.87)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5674, at poi 16161			03/98	A	TRL	0.3687	0.0085		0.3772	(12,834) (\$4,840.93)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5565, at poi 16206			03/98	A	TRL	0.3687	0.0085		0.3772	(1,736) (\$654.82)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5668, at poi 59963			03/98	A	TRL	0.3687	0.0085		0.3772	(572) (\$215.75)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5385, at poi 16155			03/98	A	TRL	0.3687	0.0085		0.3772	(2,532) (\$955.07)
	TEMPORARY ACQUISITION RESERVATION CHANGE - Relq ctrc 5406, at poi 16119			03/98	A	TAQ	0.3687	0.0085		0.3772	223,200 \$84,191.04

TOTAL FOR CONTRACT 5047 FOR MONTH OF 03/98. 5,366,716 \$1,827,041.29

PAGE 2 OF 14
MARCH INVOICES

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENRON/SONAT Affiliate


DATE	03/31/98	CUSTOMER: PEOPLES GAS SYSTEM, A DIVISION OF TAMPA ATTN: ED ELLIOTT 702 North Franklin St. Plaza Seven TAMPA, FL 33602	Please reference this invoice no. on your remittance and wire to: Wire Transfer 4-9-98 Florida Gas Transmission Company Nations Bank, Dallas, TX Account # 3750354511 ABA # 111000012
DUE	04/10/98		
INVOICE NO.	22309		
TOTAL AMOUNT DUE	\$84,429.83		

CONTRACT: 5319 SHIPPER: PEOPLES GAS SYSTEM, A DIVISION OF TAMPA CUSTOMER NO: 4120 PLEASE CONTACT HEIDI MASSIN
 TYPE: FIRM TRANSPORTATION DUNS NO: 006922736 AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

POI NO.	RECEIPTS DRN No.	DELIVERIES POI NO.	DRN No.	PROC MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
							BASE	SURCHARGES	DISC			NET
				03/98	A	RES	0.8072	0.0085		0.8157	592,100	\$482,975.97
				03/98	A	RES	0.8072			0.8072	27,900	\$22,520.88
				03/98	A	TRL	0.3940			0.3940	(17,050)	(\$6,717.70)
				03/98	A	TRL	0.8072	0.0085		0.8157	(71,331)	(\$58,184.70)
				03/98	A	TRL	0.8072	0.0085		0.8157	(216,566)	(\$176,652.89)
				03/98	A	TRL	0.8072	0.0085		0.8157	(168,423)	(\$137,382.64)
				03/98	A	TRL	0.8072	0.0085		0.8157	(46,407)	(\$37,854.19)
				03/98	A	TRL	0.3940			0.3940	(10,850)	(\$4,274.90)
TOTAL FOR CONTRACT 5319 FOR MONTH OF 03/98.										89,373	\$84,429.83	

*** END OF INVOICE 22309 ***

01-90-000-232-02-00-0



PAGE 3 OF 14
MARCH INVOICES

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENRON/SONAT Affiliate

Line #

DATE	03/31/98
DUE	04/10/98
INVOICE NO.	22384
TOTAL AMOUNT DUE	\$219,633.38

CUSTOMER: PEOPLES GAS SYSTEM, A DIVISION OF TAMPA
 ATTN: ED ELLIOTT
 702 North Franklin St.
 Plaza Seven
 TAMPA, FL 33602


Please reference this invoice no. on your remittance and wire to:
 Wire Transfer **4-9-98**
 Florida Gas Transmission Company
 Nations Bank, Dallas, TX
 Account # 3750354511
 ABA # 111000012

1 CONTRACT: 5701 SHIPPER: MANDEE POWER PARTNERS LIMITED CUSTOMER NO: 4120 PLEASE CONTACT HEIDI MASSIM AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE
 TYPE: FIRM TRANSPORTATION DUNS NO: 006922736 OR CODE LIST

2
3
4

POI NO.	RECEIPTS DRN No.	DELIVERIES		PROD MONTH	TC	RC	RATES		DISC	NET	VOLUMES DTH DRY	AMOUNT
		POI NO.	DRN No.				BASE	SURCHARGES				
		TEMPORARY ACQUISITION RESERVATION CHARGE - Relq ctrc 5047, at poi 16151		03/98	A	TAQ	0.3687	0.0085		0.3772	427,273	\$161,167.38
		TEMPORARY ACQUISITION RESERVATION CHARGE - Relq ctrc 5047, at poi 59963		03/98	A	TAQ	0.3687	0.0085		0.3772	155,000	\$58,466.00
TOTAL FOR CONTRACT 5701 FOR MONTH OF 03/98.											582,273	\$219,633.38

*** END OF INVOICE 22384 ***

01-90-000-232-02-00-0


Line #

INVOICE
FLORIDA GAS TRANSMISSION COMPANY
An EHRON/SONAT Affiliate

DATE	03/31/98
DUE	04/10/98
INVOICE NO.	22385
TOTAL AMOUNT DUE	\$410,074.42

CUSTOMER: PEOPLES GAS SYSTEM, A DIVISION OF TAMPA
ATTN: ED ELLIOTT
702 North Franklin St.
Plaza Seven
TAMPA, FL 33602

Please reference this invoice no. on your remittance
and wire to: **4-9-98**
Wire Transfer
Florida Gas Transmission Company
Nations Bank; Dallas, TX
Account # 3750354511
ABA # 111000012

CONTRACT: 5702 SHIPPER: HARDEE POWER PARTNERS LIMITED CUSTOMER NO: 4120 PLEASE CONTACT HEIDI MASSIN
TYPE: FIRM TRANSPORTATION DUNS NO: 006922736 AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE
OR CODE LIST

62422

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES OTH DRY	AMOUNT	
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
					03/98	A	TAQ	0.8072	0.0085		0.8157	71,331	\$58,184.70
					03/98	A	TAQ	0.8072	0.0085		0.8157	216,566	\$176,652.89
					03/98	A	TAQ	0.8072	0.0085		0.8157	168,423	\$137,382.64
					03/98	A	TAQ	0.8072	0.0085		0.8157	46,407	\$37,854.19
TOTAL FOR CONTRACT 5702 FOR MONTH OF 03/98.											502,727	\$410,074.42	

*** END OF INVOICE 22385 ***

01-90-000-232-02-00-0

[Signature]



Invoice

PEOPLES GAS

Line#

1 Hardee Power Partners
 2 Post Office Box 111
 3 Tampa, FL 33601-0111
 4 Attn: Evette Otero

Invoice Date: 02-Apr-98
 Payment Due 12-Apr-98

5 Invoice Per Capacity Utilization Agreement For: March, 1998

	(DTH) VOLUME	X	RATE	=	AMOUNT
6	Delivered to Hardee Power:				
7	RESERVATION	661,060	X	0.1000	= \$66,106.00
8	USAGE FTS-1	319,452	X	0.0403	= \$12,873.84
9	USAGE FTS-2	341,608	X	0.0235	= \$8,027.79
10	Sub-Total				\$87,007.63
11	Delivered to Market:	0	X	0.0000	= \$0.00
12	Total Amount Due Peoples Gas System				<u>\$87,007.63</u>

For Payment by Wire Transfer:

13 Peoples Gas System
 14 NationsBank, Dallas, Texas
 15 ABA # 111000012
 16 Account # 375 082 9318

17 For further information, please call Ed Elliott at (813)228-4149, FAX # (813)228-4194.

18 g:\gasact\bill98\hardee.wk4

Line#

1 SEMINOLE GAS MARKETING
2 P.O. BOX 2563
3 BIRMINGHAM, ALABAMA 35202-2563

Estimate #2
March 1998
INVOICE

Line#

4 April 2, 1998
5

Invoice No. 03-883.40-98
ACCOUNT NO. 11300 01 VP2908 142

PLEASE WIRE TRANSFER PAYMENT TO:

6 PEOPLES GAS SYSTEM, INC.
7 POST OFFICE BOX 2562
8 TAMPA, FLORIDA 33601
9 ATTN: MR. ED ELLIOTT

SEMINOLE GAS MARKETING
AMSOUTH BANK BIRMINGHAM AL.
ABA 062000019
ACCOUNT NO. 30313104

WE CHARGE YOUR ACCOUNT FOR GAS SALES TO YOU PURSUANT TO GAS SALES CONTRACT DATED 09/08/88. (GAS VOLUME AND PRICING SCHEDULES ATTACHED)

COMMODITY DETAIL		W/H		
RATE PERIOD		THERMS	RATE	AMOUNT
10 3/1/98 - 3/31/98		7,589,560	\$0.22690	\$1,722,111.34
11 Total Commodity		7,589,560	\$0.22690	\$1,722,111.34
TRANSPORT DETAIL				
AGREEMENT		DTH	RATE	AMOUNT
12 848510 Peoples SNG Inter Com.		0 dth	\$0.2808	\$0.00
13 830087 Peoples So Ga Inter Com.		0 dth	\$0.2146	\$0.00
14 864340 & 864350 SNG Firm Com.		749,580 dth	\$0.0354	\$26,535.13
15 831200 & 831210 So Ga Firm Com.		864,837 dth	\$0.0214	\$18,507.51
16 864350 SNG GSR Vol. Com.		436,280 dth	\$0.0020	\$872.56
17 864340 & 864350 SNG Firm Dem.		35,992 dth/day	\$8.8800	\$319,608.96
18 831200 & 831210 So Ga Firm Dem.		35,700 dth/day	\$5.8290	\$208,094.88
Credits:				
19 SNG Brokered Capacity				(\$70,677.83)
20 So. Ga. Brokered Capacity				(\$28,113.13)
21 Sonat Marketing Buy/Sale Credit				(\$22,822.60)
22 Total Transport				\$452,005.48
23 TOTAL AMOUNT DUE				<u>\$2,174,116.32</u>

COPY

INVOICE NO. SP329230072225-98 REC'D - 18
 ATT. _____ TRAN _____
 ENTERED _____ AUTH. [Signature]
 ON

CITY OF SUNRISE - PUBLIC SERVICE

THIS BILL IS DUE WHEN RENDERED

SERVICE ADDRESS: NW 136 AVE & NW 8 ST

BILL DATE: 3/03/98

CUSTOMER NAME		ACCOUNT NUMBER	SERVICE THROUGH	CURRENT CHARGES PAST DUE AFTER	TOTAL AMOUNT NOW DUE
PEOPLES GAS		10001-74500	Feb 25, 1998	Mar 24, 1998	1842.09
PREVIOUS STATEMENT BALANCE	PAYMENTS	ADJUSTMENTS	OTHER	TOTAL PAST DUE AMOUNT	TOTAL CURRENT CHARGES
2291.22	2291.22-	0.00	0.00	0.00	1842.09

METER READING INFORMATION

TYPE	METER NUMBER	SERVICE PERIOD	# OF DAYS	CURR READ	PREV READ	USAGE
GS	9141050	1/27/98- 2/25/98	29	267925	264074	3851
	TOTAL GAS USED					3851

CURRENT PERIOD ACCOUNT ACTIVITY

TYPE OF SERVICE	AMOUNT
GAS	1,805.60
GROSS RECEIPTS TAX	0.91
PURCHASED GAS ADJUSTMENT	35.58
TOTAL GAS	1,842.09
TOTAL CURRENT CHARGES	1,842.09
TOTAL PAST DUE AMOUNT	0.00
TOTAL AMOUNT NOW DUE	1,842.09

RECEIVED
 MAR 13 1998
 ACCOUNTS PAYABLE

MESSAGES

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01-01 2.141

INVOICE 111-208 Feb 48
 DO 32923-87 DUE 2-19-98

ATT _____ TRAN _____
 ENTERED _____ AUTH. *SX*

OV

CITY OF SUNRISE - PUBLIC SERVICE

DETACH STUB TO REMAIN WITH REMITTAANCE

THIS BILL IS DUE WHEN RENDERED

SERVICE ADDRESS: JACARANDA SQUARE

BILL DATE: 2/19/98

CUSTOMER NAME		ACCOUNT NUMBER	SERVICE THROUGH	CURRENT CHARGES PAST DUE AFTER	TOTAL AMOUNT NOW DUE
PEOPLES GAS		93305-111588	Feb 10, 1998	Mar 12, 1998	3501.78
PREVIOUS STATEMENT BALANCE	PAYMENTS	ADJUSTMENTS	OTHER	TOTAL PAST DUE AMOUNT	TOTAL CURRENT CHARGES
4354.64	4354.64-	0.00	0.00	0.00	3501.78

METER READING INFORMATION

TYPE	METER NUMBER	SERVICE PERIOD	# OF DAYS	CURR READ	PREV READ	USAGE
GS	8457280	1/15/98- 2/10/98	26	64404	57586	7117
	TOTAL GAS USED					7117

CURRENT PERIOD ACCOUNT ACTIVITY

TYPE OF SERVICE	AMOUNT
GAS	3,501.78
TOTAL CURRENT CHARGES 3,501.78 TOTAL PAST DUE AMOUNT 0.00 TOTAL AMOUNT NOW DUE 3,501.78	
CURRENT CHARGES PAST DUE AFTER Mar 12, 1998	

FEB 23 1998

MESSAGES

[Empty box for messages]

CO 01 VENDOR 10000000
 INVOICE 93305111588 Mary
 PO 3292307 3169

ATT _____ TRAW _____
 ENTERED _____ AUTH _____

OV ✓

CITY OF SUNRISE - PUBLIC SERVICE

THIS BILL IS DUE WHEN RENDERED

SERVICE ADDRESS: JACARANDA SQUARE

BILL DATE: 3/20/98

CUSTOMER NAME		ACCOUNT NUMBER	SERVICE THROUGH	CURRENT CHARGES PAST DUE AFTER	TOTAL AMOUNT NOW DUE
PEOPLES GAS		93305-111588	Mar 16, 1998	Apr 10, 1998	4374.80
PREVIOUS STATEMENT BALANCE	PAYMENTS	ADJUSTMENTS	OTHER	TOTAL PAST DUE AMOUNT	TOTAL CURRENT CHARGES
3501.78	3501.78-	0.00	0.00	0.00	4374.80

METER READING INFORMATION

TYPE	METER NUMBER	SERVICE PERIOD	# OF DAYS	CURR READ	PREV READ	USAGE
GS	8457280	2/10/98- 3/16/98	34	73478	64404	9473
	TOTAL GAS USED					9473

CURRENT PERIOD ACCOUNT ACTIVITY

TYPE OF SERVICE	AMOUNT
GAS	4,374.80
RECEIVED	
MAR 24 1998	
ACCOUNTS PAYABLE	
TOTAL CURRENT CHARGES	4,374.80
TOTAL PAST DUE AMOUNT	0.00
TOTAL AMOUNT NOW DUE	4,374.80
CURRENT CHARGES PAST DUE AFTER	Apr 10, 1998

MESSAGES

[Empty box for messages]

VENDOR 120112
 INVOICE 132663-128434 Feb 1998
 PO P3292357 2-16-98

ATI _____ FROM _____

ENTERED _____ AUTH *SY*

OV

↑ DETACH SLIP ↑ AND RETURN WITH REMITTANCE ↑

THIS BILL IS DUE WHEN RENDERED

CITY OF SUNRISE - PUBLIC SERVICE

SERVICE ADDRESS: W FLAMINGO RD & SUNRISE BVD

BILL DATE: 2/16/98

CUSTOMER NAME		ACCOUNT NUMBER	SERVICE THROUGH	CURRENT CHARGES PAST DUE AFTER	TOTAL AMOUNT NOW DUE
PEOPLES GAS		132663-128434	Feb 05, 1998	Mar 09, 1998	517.66
PREVIOUS STATEMENT BALANCE	PAYMENTS	ADJUSTMENTS	OTHER	TOTAL PAST DUE AMOUNT	TOTAL CURRENT CHARGES
570.66	570.66-	0.00	0.00	0.00	517.66

METER READING INFORMATION

TYPE	METER NUMBER	SERVICE PERIOD	# OF DAYS	CURR READ	PREV READ	USAGE
GS	6045179	1/09/98- 2/05/98	27	35485	34453	1032
	TOTAL GAS USED					1032

CURRENT PERIOD ACCOUNT ACTIVITY

TYPE OF SERVICE	AMOUNT
GAS	517.66
<p style="text-align: right;">FEB 19 1998</p>	
TOTAL CURRENT CHARGES	517.66
TOTAL PAST DUE AMOUNT	0.00
TOTAL AMOUNT NOW DUE	517.66
CURRENT CHARGES PAST DUE AFTER	Mar 09, 1998

MESSAGES

[Empty box for messages]

03-41

1.974

INVOICE 1.32663-128434 March 98
 SP 32923-97 3-12-98
 ATT FROM
 ENTERED AUTH
 OV

CITY OF SUNRISE - PUBLIC SERVICE

THIS BILL IS DUE WHEN RENDERED

SERVICE ADDRESS: W FLAMINGO RD & SUNRISE BVD

BILL DATE: 3/19/98

CUSTOMER NAME		ACCOUNT NUMBER	SERVICE THROUGH	CURRENT CHARGES PAST DUE AFTER	TOTAL AMOUNT NOW DUE
PEOPLES GAS		132663-128434	Mar 12, 1998	Apr 09, 1998	640.67
PREVIOUS STATEMENT BALANCE	PAYMENTS	ADJUSTMENTS	OTHER	TOTAL PAST DUE AMOUNT	TOTAL CURRENT CHARGES
517.66	517.66-	0.00	0.00	0.00	640.67

METER READING INFORMATION

TYPE	METER NUMBER	SERVICE PERIOD	# OF DAYS	CURR READ	PREV READ	USAGE
GS	6045179	2/05/98- 3/12/98	35	36872	35485	1387
	TOTAL GAS USED					1387

CURRENT PERIOD ACCOUNT ACTIVITY

TYPE OF SERVICE	AMOUNT
GAS	640.67
TOTAL CURRENT CHARGES	640.67
TOTAL PAST DUE AMOUNT	0.00
TOTAL AMOUNT NOW DUE	640.67
CURRENT CHARGES PAST DUE AFTER	Apr 09, 1998

PAID
 MAR 23 1998
 ACCOUNTS RECEIVABLE

MESSAGES

03-41

3.406

Office Serving Your Account

CENTRAL FLORIDA GAS
 FLORIDA DIVISION
 P O BOX 960
 1015 6TH ST NW
 WINTER HAVEN FL 33882-0960
 BILL: (941)293-2125 EMER: (941)293-4490

Service Number

Meter Number

08-14229-1

08-000138

4425 HWY 92 E
 LAKELAND

Billing Period

From: 01/31/1998 To: 02/28/1998

Present	Previous	Difference
6866	(-) 5907	(=) 959
Rate 01	CCFs Used 1	959
Route-Sequence 011-5	Pressure Factor (x) 4.56690	
	BTU Factor (x) 1.050000	
	Therms Used (=) 4.598.64	

Fuel Computation:

FUEL COST/THERM	\$ 0.22276
NON FUEL COST/THERM	\$ 0.12737
CUSTOMER CHARGE	100.00
NON FUEL COST	585.73
FUEL COST	1024.39
TOTAL	\$ 1710.12

Account Activity

02-03 BALANCE LAST STMT	1492.53
Credits & Adjustments	
02-17 GAS PAYMENT	1492.53-
Current Charges	
03-02 PAST DUE LAST STMT	0.00
02-28 GAS CHARGE (SEE COMP)	1710.12
Balance Information	
03-02 TOTAL AMOUNT DUE	1710.12
03-02 GAS BALANCE	1710.12
03-02 SRVC BALANCE	0.00

CO 01 VENDOR 0015930
 INVOICE 08-210551 022898
 SP 2425097 DUE 2-25-98

ATT _____ TRAN _____
 ENTERED _____ AUTH _____

ACCOUNT # 01-90-000-232-02-00-D
 RECEIVED MAM DATE 3/4/98
 APPROVAL M-MacMillan
 SP 24250-97-00-00 Vendor # 0015930



Statement Summary

Past Due	
Gas	1710.12
Other Chgs.	

Total Amount Due

\$1710.12

Total Amount Paid

Account #

Account Name

08-210551

PEOPLES GAS SYSTEM

Month	Day	Therms	Therms	FAH	Due After
Mar 98	28	4598.64	164.24	62	61.08
Feb 98	31	3474.72	112.09	63	48.15
		THERMS	THERMS	FAH	03/23/1998

Peoples Gas System
 Acct. 01-90-000-232-02-00-0

MORGAN STANLEY
 1585 BROADWAY
 COMMODITIES - 4TH FLOOR
 NEW YORK, NY 10036

TECO ENERGY., INC.
 FAX #: 813-228-4262
 PHONE #: 813-228-1814
 ATTENTION: SANDRA CALLAHAN

NATURAL GAS INVOICE

NATURAL GAS *INSIDE FERC* TRANSACTIONS FOR THE MONTH OF MARCH 1998

MSCG Ref. #	Strike Price	Option Type	Quantity	Location	Inside FERC March Price
PDW9VW	2.3425	Put	58,125	Fla. Gas Zone 3 Natural Gas Weekly	2.2300
PDW9VX	2.3375	Put	197,625	Sonat	2.2300
PDW9V6	2.3625	Put	120,125	Florida Gas Trans. Zone 2	2.2500
PDW9UC	2.3175	Put	130,107	Florida Gas Trans. Zone 1	2.1900

TOTAL DUE MORGAN STANLEY.: \$57,886.45 ~~00~~ NO LATER THAN 03/09/98

PLEASE WIRE FUNDS TO: NORTHERN TRUST INTERNATIONAL, NY
 ABA #: 026001122
 A/C MORGAN STANLEY CAPITAL GROUP INC.
 ACCT.#: 102897-20010

3-9-98

REGARDS,
 RON EIBSCHUTZ

PH# (212) 761-5871

FAX# (212) 761-3084

Morgan Stanley

01-90-000-232-02-00-0

[Signature]

INVOICES

INFORMATION

RATIONALE

Peoples
Yes No
✓

March Invoice (14 of 14)

Entire Sheet

(1)

(1) Because of the large amount of proprietary and confidential information contained on these invoices, Peoples has requested confidential treatment of these pages in their entirety. Peoples' has done so to protect two major types of information:

(i) Rates - As noted above, Peoples considers the rates at which it purchases gas confidential because knowledge of the rates would give other competing suppliers information with which to potentially or actually control the pricing of gas either by all quoting a particular price (equal to or exceeding the shaded rates), or by adhering to a rate offered by a particular supplier. A supplier which might have been willing to sell gas at a lower rate would be less likely to make any price concessions. The end result is reasonably likely to be increased gas prices, and therefore an increased cost of gas which Peoples must recover from its ratepayers.

In addition to protection of the rates, Peoples requests confidential treatment of the volumes and total costs of the purchases in order to prevent the use of such information to calculate the rates.

(ii) Supplier Names - As noted above, Disclosure of supplier names would be detrimental to the interests of Peoples and its ratepayers since it would provide competitors with a list of gas suppliers and would facilitate the intervention of a middleman. The end result is reasonably likely to be increased gas prices, and therefore an increased cost of gas which Peoples must recover from its ratepayers.

In an effort to protect the names of its suppliers, Peoples has also tried to shield any related information (e.g., addresses, phone and fax numbers, contact persons, logos, etc.) that once revealed would tend to indicate the identity of the gas supplier for which Peoples has requested confidential treatment. In this case, the format of an invoice alone may indicate to persons knowledgeable in the gas industry which suppliers Peoples is dealing with and the frequency with which it does so.

PEOPLES GAS SYSTEM
 ACCRUAL OF USAGE CHARGES
 DUE FLORIDA GAS TRANSMISSION
 IN DTH'S
 FOR MARCH 1998

06-Apr-98

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	(A)	(B)	(C)	(D)	(E)
	<u>DESCRIPTION</u>		<u>VOLUMES</u>	<u>RATE</u>	<u>DOLLARS</u>
1	FTS-1-USAGE	ACCRUED	2,859,182	0.04030	\$115,225.04
2	FTS-1-NO NOTICE	ACCRUED	9,838	0.04030	\$396.47
3	FTS-1-PAYBACK	ACCRUED	0	0.00000	\$0.00
4	<u>TOTAL FTS-1</u>	<u>ACCRUED</u>	<u>2,869,020</u>		<u>\$115,621.51</u>
5	<u>FTS-2-USAGE</u>	<u>ACCRUED</u>	<u>35,592</u>	<u>0.02350</u>	<u>\$836.41</u>
6	<u>GRAND TOTAL</u>	<u>ACCRUED</u>	<u>2,904,612</u>		<u>\$116,457.92</u>

PEOPLES GAS SYSTEM
 ACCRUAL-VOLUMETRIC RELINQUISHMENT CREDITS
 DUE FROM FLORIDA GAS TRANSMISSION
 IN DTH'S
 FOR MARCH 1998

14-Apr-98

g:\gasact\pga\vgftest8.wk4

	(A)	(B)	(C)	(D)	(E)
	DESCRIPTION		VOLUMES	RATE	DOLLARS
1	FTS-1	ACCRUED	0	0.38000	\$0.00
2			0 *	0.00850	\$0.00
3			(220,418)	0.37720	(\$83,141.67)
4	TOTAL		(220,418)		(\$83,141.67)
5	FTS-2	ACCRUED	(15,400)	0.81570	(\$12,561.78)
6	TOTAL		(15,400)		(\$12,561.78)
7	GRAND TOTAL		(235,818)		(\$95,703.45)

* excluded from total

PEOPLES GAS SYSTEM
 ACCRUED RESERVATION AND USAGE CHARGES PAYABLE
 REIMBURSEMENTS DUE THIRD PARTY GAS SUPPLIERS
 IN DEKATHERMS
 MARCH 1998
 g:\gasact\pga\rusupest.wk4

14-Apr-98

	(A)	(B)	(C)	(D)	(E)
DESCRIPTION			VOLUMES	RATE	DOLLARS
1 RESERVATION FEES-FTS-1		ACCRUED	385,543	0.36343	\$140,119.33
2 RESERVATION FEES-FTS-2		ACCRUED	15,400	0.81570	\$12,561.78
3 TOTAL RESERVATION FEES		ACCRUED	400,943		\$152,681.11
4 USAGE FEES-FTS-1		ACCRUED	351,033	0.04030	\$14,146.65
5 USAGE FEES-FTS-2		ACCRUED	15,400	0.02350	\$361.90
6 TOTAL USAGE FEES		ACCRUED	366,433		\$14,508.55
7 TOTAL FEES		ACCRUED	767,376		\$167,189.66

PEOPLES GAS SYSTEM, INC.
 ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:
 MARCH 1998

SWING SERVICE-DEMAND

	(A) SUPPLIER	(B) THERMS	(C) RATE	(D) ACCRUED
1	CALCASIEU GATHERING SYSTEM	4,804,940.0	0.02260	\$108,591.64
2		0.0	0.00000	\$0.00
3		0.0	0.00000	\$0.00
4		0.0	0.00000	\$0.00
5		0.0	0.00000	\$0.00
6		0.0	0.00000	\$0.00
7		0.0	0.00000	\$0.00
8	TOTAL:	<u>4,804,940.0</u>		<u>\$108,591.64</u>

SWING SERVICE-COMMODITY

9	CALCASIEU GATHERING SYSTEM	4,804,940.0	0.22550	\$1,083,513.97
10		0.0	0.00000	\$0.00
11		0.0	0.00000	\$0.00
12		0.0	0.00000	\$0.00
13		0.0	0.00000	\$0.00
14		0.0	0.00000	\$0.00
15		0.0	0.00000	\$0.00
16	TOTAL:	<u>4,804,940.0</u>		<u>\$1,083,513.97</u>

**PEOPLES GAS SYSTEM, INC.
 ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:
 MARCH 1998**

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1	CITRUS TRADING CORP.	1,443,835.0	0.22000	\$317,643.70
2		0.0	0.00000	\$0.00
3		0.0	0.00000	\$0.00
4		0.0	0.00000	\$0.00
5		0.0	0.00000	\$0.00
6		0.0	0.00000	\$0.00
7		0.0	0.00000	\$0.00
8		0.0	0.00000	\$0.00
9		0.0	0.00000	\$0.00
10		0.0	0.00000	\$0.00
11		0.0	0.00000	\$0.00
12		0.0	0.00000	\$0.00
13		0.0	0.00000	\$0.00
14		0.0	0.00000	\$0.00
15	TOTAL:	<u>1,443,835.0</u>		<u>\$317,643.70</u>

**PEOPLES GAS SYSTEM, INC.
 ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:
 MARCH 1998**

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1	COLUMBIA ENERGY	500,000.0	0.22000	\$110,000.00
2		0.0	0.00000	\$0.00
3		0.0	0.00000	\$0.00
4		0.0	0.00000	\$0.00
5		0.0	0.00000	\$0.00
6		0.0	0.00000	\$0.00
7		0.0	0.00000	\$0.00
8		0.0	0.00000	\$0.00
9		0.0	0.00000	\$0.00
10		0.0	0.00000	\$0.00
11		0.0	0.00000	\$0.00
12		0.0	0.00000	\$0.00
13		0.0	0.00000	\$0.00
14		0.0	0.00000	\$0.00
15	TOTAL:	500,000.0		\$110,000.00

**PEOPLES GAS SYSTEM, INC.
 ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:
 MARCH 1998**

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1	CORAL	1,465,750.0	0.21800	\$319,533.50
2	CORAL	1,200,000.0	0.22900	\$274,800.00
3	CORAL	500,000.0	0.22000	\$110,000.00
4		0.0	0.00000	\$0.00
5		0.0	0.00000	\$0.00
6		0.0	0.00000	\$0.00
7		0.0	0.00000	\$0.00
8		0.0	0.00000	\$0.00
9		0.0	0.00000	\$0.00
10		0.0	0.00000	\$0.00
11		0.0	0.00000	\$0.00
12		0.0	0.00000	\$0.00
13		0.0	0.00000	\$0.00
14		0.0	0.00000	\$0.00
15	TOTAL:	<u>3,165,750.0</u>		<u>\$704,333.50</u>

**PEOPLES GAS SYSTEM, INC.
 ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:
 MARCH 1998**

COMMODITY OTHER

(A)	(B)	(C)	(D)
<u>SUPPLIER</u>	<u>THERMS</u>	<u>RATE</u>	<u>ACCRUED</u>
1 DUKE ENERGY	300,000.0	0.21500	\$64,500.00
2 DUKE ENERGY	1,465,750.0	0.21800	\$319,533.50
3 DUKE ENERGY	240,000.0	0.22300	\$53,520.00
4	0.0	0.00000	\$0.00
5	0.0	0.00000	\$0.00
6	0.0	0.00000	\$0.00
7	0.0	0.00000	\$0.00
8	0.0	0.00000	\$0.00
9	0.0	0.00000	\$0.00
10	0.0	0.00000	\$0.00
11	0.0	0.00000	\$0.00
12	0.0	0.00000	\$0.00
13	0.0	0.00000	\$0.00
14	0.0	0.00000	\$0.00
15 TOTAL:	<u>2,005,750.0</u>		<u>\$437,553.50</u>

**PEOPLES GAS SYSTEM, INC.
 ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:
 MARCH 1998**

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1	ENRON	725,000.0	0.21900	\$158,775.00
2		0.0	0.00000	\$0.00
3		0.0	0.00000	\$0.00
4		0.0	0.00000	\$0.00
5		0.0	0.00000	\$0.00
6		0.0	0.00000	\$0.00
7		0.0	0.00000	\$0.00
8		0.0	0.00000	\$0.00
9		0.0	0.00000	\$0.00
10		0.0	0.00000	\$0.00
11		0.0	0.00000	\$0.00
12		0.0	0.00000	\$0.00
13		0.0	0.00000	\$0.00
14		0.0	0.00000	\$0.00
15	TOTAL:	<u>725,000.0</u>		<u>\$158,775.00</u>

**PEOPLES GAS SYSTEM, INC.
 ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:
 MARCH 1998**

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1	FINA	1,550,000.0	0.21900	\$339,450.00
2		0.0	0.00000	\$0.00
3		0.0	0.00000	\$0.00
4		0.0	0.00000	\$0.00
5		0.0	0.00000	\$0.00
6		0.0	0.00000	\$0.00
7		0.0	0.00000	\$0.00
8		0.0	0.00000	\$0.00
9		0.0	0.00000	\$0.00
10		0.0	0.00000	\$0.00
11		0.0	0.00000	\$0.00
12		0.0	0.00000	\$0.00
13		0.0	0.00000	\$0.00
14		0.0	0.00000	\$0.00
15	TOTAL:	<u>1,550,000.0</u>		<u>\$339,450.00</u>

**PEOPLES GAS SYSTEM, INC.
 ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:
 MARCH 1998**

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1	LG & E	961,000.0	0.22075	\$212,140.75
2		0.0	0.00000	\$0.00
3		0.0	0.00000	\$0.00
4		0.0	0.00000	\$0.00
5		0.0	0.00000	\$0.00
6		0.0	0.00000	\$0.00
7		0.0	0.00000	\$0.00
8		0.0	0.00000	\$0.00
9		0.0	0.00000	\$0.00
10		0.0	0.00000	\$0.00
11		0.0	0.00000	\$0.00
12		0.0	0.00000	\$0.00
13		0.0	0.00000	\$0.00
14		0.0	0.00000	\$0.00
15	TOTAL:	961,000.0		\$212,140.75

PEOPLES GAS SYSTEM, INC.
 ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:
 MARCH 1998

REIMBURSEMENT OF DEMAND CHARGES

	(A) SUPPLIER	(B) THERMS	(C) RATE	(D) ACCRUED
1	NGCH	2,325,020.0	0.00800	\$18,600.16
2		0.0	0.00000	\$0.00
3		0.0	0.00000	\$0.00
4		0.0	0.00000	\$0.00
5		0.0	0.00000	\$0.00
6		0.0	0.00000	\$0.00
7		0.0	0.00000	\$0.00
8	TOTAL:	<u>2,325,020.0</u>		<u>\$18,600.16</u>

REIMBURSEMENT OF USAGE CHARGES

9	NGCH	75,000.0	0.22100	\$16,575.00
10	NGCH	604,520.0	0.21900	\$132,389.88
11	NGCH	825,000.0	0.22300	\$183,975.00
12	NGCH	600,000.0	0.22000	\$132,000.00
13	NGCH	220,500.0	0.23000	\$50,715.00
14		0.0	0.00000	\$0.00
15		0.0	0.00000	\$0.00
16	TOTAL:	<u>2,325,020.0</u>		<u>\$515,654.88</u>

**PEOPLES GAS SYSTEM, INC.
 ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:
 MARCH 1998**

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1	SONAT	500,000.0	0.22000	\$110,000.00
2		0.0	0.00000	\$0.00
3		0.0	0.00000	\$0.00
4		0.0	0.00000	\$0.00
5		0.0	0.00000	\$0.00
6		0.0	0.00000	\$0.00
7		0.0	0.00000	\$0.00
8		0.0	0.00000	\$0.00
9		0.0	0.00000	\$0.00
10		0.0	0.00000	\$0.00
11		0.0	0.00000	\$0.00
12		0.0	0.00000	\$0.00
13		0.0	0.00000	\$0.00
14		0.0	0.00000	\$0.00
15	TOTAL:	500,000.0		\$110,000.00

**PEOPLES GAS SYSTEM, INC.
 ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:
 MARCH 1998**

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1	TECO GAS SERVICES	67,500.0	0.22500	\$15,187.50
2		0.0	0.00000	\$0.00
3		0.0	0.00000	\$0.00
4		0.0	0.00000	\$0.00
5		0.0	0.00000	\$0.00
6		0.0	0.00000	\$0.00
7		0.0	0.00000	\$0.00
8		0.0	0.00000	\$0.00
9		0.0	0.00000	\$0.00
10		0.0	0.00000	\$0.00
11		0.0	0.00000	\$0.00
12		0.0	0.00000	\$0.00
13		0.0	0.00000	\$0.00
14		0.0	0.00000	\$0.00
15	TOTAL:	67,500.0		\$15,187.50

**PEOPLES GAS SYSTEM, INC.
 ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:
 MARCH 1998**

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1	UNION	2,693,280.0	0.22000	\$592,521.60
2		0.0	0.00000	\$0.00
3		0.0	0.00000	\$0.00
4		0.0	0.00000	\$0.00
5		0.0	0.00000	\$0.00
6		0.0	0.00000	\$0.00
7		0.0	0.00000	\$0.00
8		0.0	0.00000	\$0.00
9		0.0	0.00000	\$0.00
10		0.0	0.00000	\$0.00
11		0.0	0.00000	\$0.00
12		0.0	0.00000	\$0.00
13		0.0	0.00000	\$0.00
14		0.0	0.00000	\$0.00
15	TOTAL:	2,693,280.0		\$592,521.60

PEOPLES GAS SYSTEM, INC.
ACTUAL / ACCRUAL RECONCILIATION OF GAS PURCHASED
IN THE MONTH OF :

FEBRUARY 1998

(A)	(B)	(C)	(D)	(E)
SUPPLIER		THERMS	RATE	DOLLARS
1 CALCASIEU GATHERING	ACCRUED:	4,340,830.0	0.22330	\$969,307.34
2	ACTUAL:	4,340,830.0	0.22330	\$969,307.34
3 CITRUS	ACCRUED:	1,960,000.0	0.22000	\$431,200.00
4	ACTUAL:	1,960,000.0	0.22000	\$431,200.00
5 DUKE ENERGY	ACCRUED:	1,600,000.0	0.22000	\$352,000.00
6	ACTUAL:	1,600,000.0	0.22000	\$352,000.00
7 DUKE ENERGY	ACCRUED:	1,050,000.0	0.22200	\$233,100.00
8	ACTUAL:	1,050,000.0	0.22200	\$233,100.00
9 ENRON	ACCRUED:	1,000,000.0	0.21500	\$215,000.00
10	ACTUAL:	1,000,000.0	0.21500	\$215,000.00
11 ENRON	ACCRUED:	300,000.0	0.23400	\$70,200.00
12	ACTUAL:	300,000.0	0.23400	\$70,200.00
13 FINA	ACCRUED:	1,355,360.0	0.19400	\$262,939.84
14	ACTUAL:	1,355,360.0	0.19400	\$262,939.84
15 LG & E	ACCRUED:	868,000.0	0.19575	\$169,911.00
16	ACTUAL:	868,000.0	0.19575	\$169,911.00
17 NGCH	ACCRUED:	120,401.0	0.21278	\$25,618.92
18	ACTUAL:	120,401.0	0.21278	\$25,618.92
19 NGCH	ACCRUED:	874,262.1	0.23378	\$204,385.02
20	ACTUAL:	874,262.1	0.23378	\$204,385.02

PEOPLES GAS SYSTEM, INC.
ACTUAL / ACCRUAL RECONCILIATION OF GAS PURCHASED
IN THE MONTH OF :

FEBRUARY 1998

(A)	(B)	(C)	(D)	(E)
SUPPLIER		THERMS	RATE	DOLLARS
21 NGCH	ACCRUED:	880,030.8	0.22778	\$200,453.42
22	ACTUAL:	880,030.8	0.22778	\$200,453.42
23 NGCH	ACCRUED:	230,005.1	0.22478	\$51,700.55
24	ACTUAL:	230,005.1	0.22478	\$51,700.55
25 SONAT	ACCRUED:	300,000.0	0.22400	\$67,200.00
26	ACTUAL:	300,000.0	0.22400	\$67,200.00
27 SONAT	ACCRUED:	960,000.0	0.22200	\$213,120.00
28	ACTUAL:	960,000.0	0.22200	\$213,120.00
29 UNION PACIFIC FUELS	ACCRUED:	3,920,000.0	0.20300	\$795,760.00
30	ACTUAL:	3,920,000.0	0.20300	\$795,760.00
31 UNION PACIFIC FUELS	ACCRUED:	455,760.0	0.19500	\$88,873.20
32	ACTUAL:	455,760.0	0.19500	\$88,873.20
33	ACCRUED:	0.0	0.00000	\$0.00
34	ACTUAL:	0.0	0.00000	\$0.00
35	ACCRUED:	0.0	0.00000	\$0.00
36	ACTUAL:	0.0	0.00000	\$0.00
37	ACCRUED:	0.0	0.00000	\$0.00
38	ACTUAL:	0.0	0.00000	\$0.00
39	ACCRUED:	0.0	0.00000	\$0.00

PEOPLES GAS SYSTEM, INC.
 ACTUAL / ACCRUAL RECONCILIATION OF GAS PURCHASED
 IN THE MONTH OF :

FEBRUARY 1998

	(A)	(B)	(C)	(D)	(E)
SUPPLIER			THERMS	RATE	DOLLARS
40		ACTUAL:	0.0	0.00000	\$0.00
41		ACCRUED:	0.0	0.00000	\$0.00
42		ACTUAL:	0.0	0.00000	\$0.00
43		ACCRUED:	0.0	0.00000	\$0.00
44		ACTUAL:	0.0	0.00000	\$0.00
45		ACCRUED:	0.0	0.00000	\$0.00
46		ACTUAL:	0.0	0.00000	\$0.00
47		ACCRUED:	0.0	0.00000	\$0.00
48		ACTUAL:	0.0	0.00000	\$0.00
49		ACCRUED:	0.0	0.00000	\$0.00
50		ACTUAL:	0.0	0.00000	\$0.00
51		ACCRUED:	0.0	0.00000	\$0.00
52		ACTUAL:	0.0	0.00000	\$0.00
53		ACCRUED:	0.0	0.00000	\$0.00
54		ACTUAL:	0.0	0.00000	\$0.00
55		ACCRUED:	0.0	0.00000	\$0.00
56		ACTUAL:	0.0	0.00000	\$0.00
57		ACCRUED:	0.0	0.00000	\$0.00
58		ACTUAL:	0.0	0.00000	\$0.00
59		ACCRUED:	0.0	0.00000	\$0.00

PEOPLES GAS SYSTEM, INC.
 ACTUAL / ACCRUAL RECONCILIATION OF GAS PURCHASED
 IN THE MONTH OF :

FEBRUARY 1998

	(A)	(B)	(C)	(D)	(E)
SUPPLIER			THERMS	RATE	DOLLARS
60		ACTUAL:	0.0	0.00000	\$0.00
61		ACCRUED:	0.0	0.00000	\$0.00
62		ACTUAL:	0.0	0.00000	\$0.00
63		ACCRUED:	0.0	0.00000	\$0.00
64		ACTUAL:	0.0	0.00000	\$0.00
65		ACCRUED:	0.0	0.00000	\$0.00
66		ACTUAL:	0.0	0.00000	\$0.00
67		ACCRUED:	0.0	0.00000	\$0.00
68		ACTUAL:	0.0	0.00000	\$0.00
69		ACCRUED:	0.0	0.00000	\$0.00
70		ACTUAL:	0.0	0.00000	\$0.00
71		ACCRUED:	0.0	0.00000	\$0.00
72		ACTUAL:	0.0	0.00000	\$0.00
73		ACCRUED:	0.0	0.00000	\$0.00
74		ACTUAL:	0.0	0.00000	\$0.00
75		ACCRUED:	0.0	0.00000	\$0.00
76		ACTUAL:	0.0	0.00000	\$0.00
77		ACCRUED:	0.0	0.00000	\$0.00
78		ACTUAL:	0.0	0.00000	\$0.00

PEOPLES GAS SYSTEM, INC.
 ACTUAL / ACCRUAL RECONCILIATION OF GAS PURCHASED
 IN THE MONTH OF :

FEBRUARY 1998

(A)	(B)	(C)	(D)	(E)
SUPPLIER		THERMS	RATE	DOLLARS
79	ACCRUED:	0.0	0.00000	\$0.00
80	ACTUAL:	0.0	0.00000	\$0.00
81	ACCRUED:	0.0	0.00000	\$0.00
82	ACTUAL:	0.0	0.00000	\$0.00
83	ACCRUED:	0.0	0.00000	\$0.00
84	ACTUAL:	0.0	0.00000	\$0.00
85	ACCRUED:	0.0	0.00000	\$0.00
86	ACTUAL:	0.0	0.00000	\$0.00
87	ACCRUED:	0.0	0.00000	\$0.00
88	ACTUAL:	0.0	0.00000	\$0.00
89	ACCRUED:	0.0	0.00000	\$0.00
90	ACTUAL:	0.0	0.00000	\$0.00
91	ACCRUED:	0.0	0.00000	\$0.00
92	ACTUAL:	0.0	0.00000	\$0.00
93	TOTAL ACCRUED:	20,214,649.0		\$4,350,769.29
94	TOTAL ACTUAL:	20,214,649.0		\$4,350,769.29
95	ADJUSTMENT:	0.0		(\$0.00)



Calcasieu Gas Gathering System
 1301 McKinney, Suite 300
 Houston, Texas 77010

Peoples Gas System, Inc.
 702 N. Franklin St. Plaza 7
 P.O. Box 2562
 Tampa, FL 33601-2562
 Attn: Ed Elliott

Customer No: 15080
 Contract No: CCGS-SA-03559
 Volume Basis: MMBtu

Statement Date: 03/09/98 Number: 9803035590	Terms for Payment: Due on or before the 25th of the month by Wire Transfer.	Wire Funds to: Chase Manhattan Bank, New York, NY 3-25-98 ABA #021000021 Account 3230-70248
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Point I.D.#	Description	Production	Mcf	MMBtu	Rate	Amount
001 206 001	FGT - False River	02/98	285,304	304,134 ✓	\$ 02.2330 ✓	\$ 679,131.22
001 206 002	FGT - Oakley - Assumption	02/98	119,548	129,949 ✓	\$ 02.2330 ✓	\$ 290,176.12
				434,083 ✓		

01-90-000-23d-02-00-0

SE

COPY

Total Cost of Gas	\$ 969,307.34
Sales Tax	\$ 0.00
Total Amount Due this Invoice	\$ 969,307.34

PAGE 1 OF 10
 FEB. INVOICES-GAS PUR.

Citrus Trading Corp.

An Enron/Sonata Affiliate

PAGE 1

INVOICE INFORMATION	CONTRACT INFORMATION	CUSTOMER INFORMATION	PAYMENT INFORMATION
INVOICE NUMBER: G-9802-3580 INVOICE DATE: MARCH 10, 1998 DUE DATE: MARCH 20, 1998	CONTRACT NO: 370-68756-305 CONTRACT DATE: FEBRUARY 15, 1995 VOLUME BASIS: MMBTU 14.73 DRY	PEOPLES GAS SYSTEM, INC. ATTN: ED ELLIOTT PO BOX 2562 TAMPA, FL 33601-2562	VIA WIRE TRANSFER: 3-20-98 NATIONS BANK OF TEXAS (DALLAS) CITRUS TRADING CORP. 3750494468 - 111000012 (713)853-7798

Fax #: (813) 228-4194 FOR FURTHER INFORMATION CALL: SCOTT T. CROWELL @ (713) 853-5826 FAX # (713) 646-8420

DELIVERY POINT		DATES		VOLUMES			PRICE		DOLLARS					
FACILITY	PIPE 1/METER	PIPE 2/METER	DESCRIPTION	START	END	TIER	TIER VOL	PER	MMBTU	INDEX	ADJUSTMENTS	FINAL	AMOUNT	TAX

TO INVOICE YOU FOR NATURAL GAS SALES:

59963	FGT/99278		ORLANDO TURNPIKE	02/01/1998	02/28/1998				196,000				\$2,200.00	\$431,200.00
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TOTAL DUE CITRUS TRADING CORP.

196,000

\$431,200.00

Less Amount Due Peoples Gas for LE220 - Feb '98

(16,920.25)

Add Amount Due Citrus Trading for LE220

Adjustment - Jan. '98

4,989.30

Adjusted Amount Due Citrus Trading

COPY

#

419,269.05

01-90-000-232-02-00-0

LE

Legend: * = Value not included in final totals. (E) = Estimate price. Tier Volumes: D = Daily, M = Monthly.



PEOPLES GAS SYSTEM, INC.
 ATTN: ED ELLIOTT
 111 MADISON STREET
 P. O. BOX 2562
 TAMPA, FL 33601

Invoice No: SR98020364
 Customer No: 10735501
 Customer Fax: (813) 272-0063

Payment by wire transfer: *3-25-98*
 DUKE ENERGY TRADING AND MARKETING, L.L.C.
 CHASE MANHATTAN BANK
 NEW YORK, NY
 ABA # 021000021
 Account # 910-2-771269

Invoice Date: March 10, 1998
 Payment Terms: Due March 25, 1998
 unless otherwise provided in effective contract

Remit by check to:
 DUKE ENERGY TRADING AND MARKETING, L.L.C.
 P. O. BOX 201204
 HOUSTON, TX 77216-1204

COPY

Invoice for Natural Gas for Nom deliveries.

Prod Date	Transport Contract	Sales Point	Description	Price	MMBTU Volume	Amount Due
FLORIDA GAS TRANSMISSION COMPANY:						
2/98	B2B1500	10240	Jefferson	2.2000 ✓	160,000 ✓	352,000.00
2/98	5430 - ZONE 1	25306	Pooling Zone 1 CS #7	2.2200 ✓	105,000 ✓	233,100.00
** Invoice Totals					265,000 ✓	\$585,100.00

- ** If paying by check, send remittance information with payment.
- ** If paying by wire transfer, please fax remittance information to the attention of Accounts Receivable at (713) 260-1825 or mail to the address shown on the letterhead.
- ** Please refer to this invoice with your payment.
- ** Any questions about this invoice, please contact Felix Guardado at telephone (713) 260-8548.

01-90-000-232-0d-00-0

PAGE 3 OF 10
 FEB. INVOICES-GAS PUR.



ENRON CAPITAL & TRADE RESOURCES CORP.

INVOICE INFORMATION	CONTRACT INFORMATION	CUSTOMER INFORMATION	PAYMENT INFORMATION
INVOICE NUMBER: G-9802-78782 INVOICE DATE: MARCH 9, 1998 DUE DATE: MARCH 20, 1998	CONTRACT NO: 016-68756-302 CONTRACT DATE: AUGUST 20, 1993 VOLUME BASIS: MMBTU 14.73 DRY	PEOPLES GAS SYSTEM, INC. ATTN: ED ELLIOTT PO BOX 2562 TAMPA, FL 33601-2562	MAIL CHECKS TO: ENRON CAPITAL & TRADE RESOURCES P.O. BOX 840201 DALLAS TX 75284-0201

Fax #: (813) 228-4194 FOR FURTHER INFORMATION CALL: KYLE R. LILLY @ (713) 853-7645 FAX # (713) 646-8420

DELIVERY POINT		DATES		VOLUMES				PRICE		DOLLARS				
FACILITY	PIPE 1/METER	PIPE2/METER	DESCRIPTION	START	END	TIER	TIER VOL	PER	MMBTU	INDEX	ADJUSTMENTS	FINAL	AMOUNT	TAX

TO INVOICE YOU FOR NATURAL GAS SALES:

25306	FGT/61434		COMPRESSOR STATION 7 - EUNICE	02/19/1998	02/26/1998				80,000				\$2.15000	\$172,000.00
25412	FGT/61448		STATION 8 TRANSFER POINT	02/07/1998	02/09/1998				30,000				\$2.34000	\$70,200.00
				02/27/1998	02/28/1998				20,000				\$2.15000	\$43,000.00
DELIVERY POINT SUBTOTAL									50,000				\$113,200.00	
TOTAL DUE ENRON CAPITAL & TRADE RESOURCES CORP.									130,000				\$285,200.00	

Wire Transfer 3-20-98

To: Nations Bank, Dallas, Texas
 Enron Capital & Trade Resources Corp.

A/c # 3750494099

ABA # 111000012

COPY

RECEIVED
 MAR 13 1998
 ACCOUNTS PAYABLE

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Legend: * = Value not included in final totals. (E) = Estimate price. Tier Volumes: D = Daily, M = Monthly.



GAS SALES INVOICE FOR FEBRUARY, 1998

INVOICE: 9802-0094

PEOPLES GAS SYSTEM, A DIVISION
ATTENTION: ED ELLIOTT
P O BOX 2562
TAMPA, FL 33601-0000

REMIT TO:
FINA NATURAL GAS COMPANY
P.O. BOX 910021

DALLAS, TEXAS 75391-0021

CONTRACT NUMBER: 950052500
PAYMENT TERMS: N 15/25 NOM W
INVOICE BASIS: Nominated Volumes

INVOICE DATE: 03/05/98

COPY

SALES POINT/ DESCRIPTION	OBLIG. I.D.	PRESS BASE	SALES WET UNITS DRY	SALES VOLUME	SALES PRICE	AMOUNT DUE
FLORIDMOPTIV	8B094057	14.73	MMBTU DRY	140,000	1.970000	\$275,800.00
				135,536	1.94	\$262,939.84
NET INVOICE VOLUME:				140,000		

** ~~TOTAL INVOICE~~ Adjusted Amount Due \$ 262,939.84
~~\$275,800.00~~

PLEASE REMIT ALL PAYMENTS BY WIRE TRANSFER TO: MELLON BANK, NA
PITTSBURG, PENNSYLVANIA
ACCOUNT NO: 187-87-47
ABA NO: 043000261
IF PAYING BY WIRE PLEASE FAX PAYMENT DETAIL TO: (214) 890-1196.
IF PAYING BY CHECK PLEASE SEND COPY OF INVOICE WITH CHECK.
CONTACT: DARREN HUGHES (214) 750-2446

~~5,000 x 28 = 140,000~~

01-90-000-d32-0d-00-0
ER

LG&E Energy Marketing Inc.
Dept. CH 10599
Palatine, IL 60055-0599

Statement Date:
March 08, 1998

Production Month:
February 1998

Company Number:

Peoples Gas System, Inc.
Attn: Ed Elliott
702 N. Franklin Street
Tampa, FL 33601-9990
Fax: (813) 228-4742

Invoice
199802-I-00194

LG&E Energy Marketing Inc.

Title Transfer Contract: S-PEOPLES GSINC-T-01

<u>Pipeline</u>	<u>Meter</u>	<u>Description</u>	<u>Status</u>	<u>MCF</u>	<u>MMBTU</u>	<u>Avg. Price*</u>	<u>Amount Due</u>
FGT	282	PLANT - TENNESSEE JO	Nom	86,800	86,800	\$1.9575	\$169,911.00
				Totals	86,800		\$169,911.00

(* = Average Price is rounded)

Recap:

Commodity Total	\$169,911.00
Net Amount Due	\$169,911.00

Payment Due By: 03/25/98

COPY

01-90-000-232-02-00-0



PAGE 6 OF 10
FEB. INVOICES-GAS PUR.

3-25-98

Please Wire Transactions To:
Mellon Bank
Philadelphia, PA
Account # :2-927-937
ABA# 031000037

Please Send Invoices To:
Attn: Gas Accounting
220 West Main Street
Louisville, KY 40202

Please Remit Check To:
LG&E Energy Marketing In
Dept. CH 10599
Palatine, IL 60055-0599

Please Send Correspondence To:
Attn: Gas Accounting
220 West Main Street
Louisville, KY 40202
Phone: (502)627-4200
Fax: (502)627-4177

Copies Sent To:

Line #

NATURAL GAS CLEARINGHOUSE

An NGC Company



P.O. BOX 730508
DALLAS, TEXAS 75373-0508
PHONE: 713/507-6410
FAX: 713/507-3787

INVOICE NO.: 127200-00

INVOICE DATE: 03-04-98

CONTRACT NO.: 9411321

CLIENT CONTACT: JWC

TERMS: Net Due On or Before
03-20-98

T O

PEOPLES GAS SYSTEM, INC.
P.O. BOX 2562
702 N. FRANKLIN STREET, PLAZA 7
TAMPA FL 33601-9990
MANAGER GAS ACCOUNTING
(813)-228-4149
#3608100

Volumes: MMBTUs
Prices : US Dollars

REMITTANCE COPY

	DESCRIPTION	QUANTITY (MMBTU)	RATE	AMOUNT
9	Estimated February 98 Volumes of			
10	Natural Gas Purchased from			
11	NATURAL GAS CLEARINGHOUSE via			
	FLORIDA GAS TRANSMISSION COMPANY			
12	PGS MIAMI	1,709	2.187969	3,739.24
13	PGS MIAMI	12,964	2.342211	30,364.42
14	PGS MIAMI	14,422	2.403907	34,669.15
15	PGS NORTH MIAMI	10,000	2.187969	21,879.69
16	PGS NORTH MIAMI	22,368	2.311362	51,700.55
17	PGS NORTH MIAMI	67,019	2.342211	156,972.64
18	PGS NORTH MIAMI	65,000	2.403907	156,253.96
19	PGSHUDSON	5,600	2.342211	13,116.38
20	PGSHUDSON	5,600	2.403907	13,461.88
21	FTS-1 DEMAND AND USAGE	193,482	.417500	80,778.74
22	FTS-2 DEMAND AND USAGE	11,200	.839200	9,399.04
23	Wire To: First National Bank of Chicago			
24	Chicago, IL			
25	3-20-98 ABA #071000013 ACCOUNT #55-53911			
26	CREDIT NATURAL GAS CLEARINGHOUSE			
27	Lockbox: P.O. BOX 730508			
28	DALLAS, TX 75373-0508			
29	Questions regarding this invoice should be directed to			
30	Vivien C. Chang at (713)-507-3683.			
31	Support for your payment should be Faxed to (713)-507-3787.			
32	PLEASE PAY PER CONTRACT TERMS.			
33	TOTAL INVOICE	204,682 MMBTUs		572,335.69 ✓

COPY

01-90-000-222-02-00-0

Invoice

Invoice No.: 019077.00
Invoice Date: 03/23/1998

Production Period: Feb-98
Due Date: 04/02/1998
Product: Natural Gas
Pipeline: Florida Gas Transmission

To: Peoples Gas System, Inc.
ATTN: Accounting
Mr. Ed Elliott
P. O. Box 2562
Tampa, FL 33601

DESCRIPTION	MMBtu	AMOUNT
Commodity	126,000	\$280,320.00
Total Amount Due SONAT Marketing Company L.P. :		\$280,320.00

30,000 @ 2.24
96,000 @ 2.22

COPY

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la

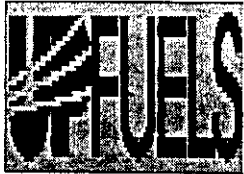
If there are questions regarding this Invoice, please contact Lily Lee at (205) 325-7446.

Please fax payment support to (205) 325-3704.

Please Remit By Wire To: 4-2-98
SunTrust Bank, Atlanta, GA
ABA No. 061000104
For the account of
Sonat Marketing Company L.P.
Account No. 88 01357784

PAGE 8 OF 10
FEB. INVOICES-GAS PUR.

Thank you for choosing Sonat Marketing as Your Natural Gas Resource™



UNION PACIFIC FUELS INC
 P.O Box 7 MS 3207
 Fort Worth, TX 76101-0007
 COMMERCIAL INVOICE,

BILL TO:

PEOPLES GAS SYSTEMS INC
 ATTN VICE PRESIDENT-ACCTG
 111 MADISON ST 17TH FLOOR

TAMPA, FL 336012562
 FAX: (813)272-0062

Invoice Number: 408007
 Billing Period: Feb-98

Invoice Date: March 10, 1998
 Due Date: March 20, 1998

Payment Method: Wire
 Terms: Due on 20th of following month or 10 days after inv. date.

Contract: 100-114 -			MMBtu	MMBtu	
Delivery Period	Pipeline	Point Name	Quantity	Unit Price	Amount

Description: Cost of Gas

Feb-98

SABINE

SABINE-FL GAS@Kaplan

3 02/01 02/28

392,000

\$2.03000

\$795,760.00

Feb-98 Cost of Gas Total: 392,000

\$795,760.00

Contract Total:

\$795,760.00

Invoice Total: (US\$)

\$795,760.00

RECEIVED
 MAR 17 1998
 ACCOUNTS PAYABLE

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[Signature]

PAGE 9 OF 10
 FEB. INVOICES-GAS PUR.

Wire Transfer

REMIT TO:

3-20-98

UNION PACIFIC FUELS INC
 NATIONSBANK DALLAS FOR UP FUELS
 ACCOUNT # 1291133230
 ABA ROUTING # 111000012
 DALLAS, TX

Questions regarding this invoice should be directed to:
 DICK GRAHAM (817)255-7195
 Support for your payment should be faxed to:
 (817)820-7983



UNION PACIFIC FUELS INC
 P.O Box 7 MS 3207
 Fort Worth, TX 76101-0007
 COMMERCIAL INVOICE,

3

BILL TO:

PEOPLES GAS SYSTEMS INC
 ATTN VICE PRESIDENT-ACCTG
 111 MADISON ST 17TH FLOOR

TAMPA, FL 336012562
 FAX:(813)272-0062

Invoice Number: 407774
 Billing Period: Feb-98
 Invoice Date: March 9, 1998
 Due Date: March 20, 1998

Payment Method: Wire
 Terms: Due on 20th of following month or 10 days after inv. date.

Contract: 100-114 -				MMBtu	MMBtu			
Delivery Period	Pipeline	Point Name	Item Ref	Start Date	End Date	Quantity	Unit Price	Amount

Description: Cost of Gas

Feb-98

HPL

Florida Magnet Withers

1 02/01 02/28

45,576

~~47,264~~

\$1.95000

\$88,873.20

\$92,164.80

Feb-98 Cost of Gas Total:

~~47,264~~

\$92,164.80

Contract Total:

\$92,164.80

Invoice Total:

(US\$)

\$92,164.80

Adjusted Amount Due \$88,873.20

CL

RECEIVED

MAR 16 1998
 ACCOUNTS PAYABLE

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EA

PAGE 10 OF 10
 FEB. INVOICES-GAS PUR.

Wire Transfer
3-20-98

REMIT TO:

UNION PACIFIC FUELS INC
 NATIONSBANK DALLAS FOR UP FUELS
 ACCOUNT # 1291133230
 ABA ROUTING # 111000012
 DALLAS, TX

Questions regarding this invoice should be directed to:
 DICK GRAHAM (817)255-7195
 Support for your payment should be faxed to:
 (817)820-7983

PEOPLES GAS SYSTEM
 ACTUAL/ACCRUAL RECONCILIATION
 USAGE CHARGES DUE FLORIDA GAS TRANSMISSION
 IN DTH'S
 FOR FEBRUARY 1998
 g:\gasact\pga\ufgtest8.wk4

14-Apr-98

	(A)	(B)	(C)	(D)	(E)
	<u>DESCRIPTION</u>		<u>VOLUMES</u>	<u>RATE</u>	<u>DOLLARS</u>
1	FTS-1-USAGE	ACCRUED	2,631,687	0.04030	\$106,056.99
2		ACTUAL	2,631,687	0.04030	\$106,057.00
3	FTS-1-NO NOTICE	ACCRUED	(561)	0.04030	(\$22.61)
4		ACTUAL	(33,748)	0.04030	(\$1,360.04)
5	FTS-1-PAYBACK	ACCRUED	0	0.02870	\$0.00
6		ACTUAL	0	0.00000	\$0.00
7	TOTAL FTS-1	ACCRUED	2,631,126		\$106,034.38
8		ACTUAL	2,597,939		\$104,696.96
9		DIFFERENCE	(33,187)		(\$1,337.42)
10	FTS-2-USAGE	ACCRUED	35,259	0.02350	\$828.59
11		ACTUAL	35,259	0.02350	\$828.59
12		DIFFERENCE	0		(\$0.00)
13	GRAND TOTAL	ACCRUED	2,666,385		\$106,862.97
14		ACTUAL	2,633,198		\$105,525.55
15		DIFFERENCE	(33,187)		(\$1,337.42)

PEOPLES GAS SYSTEM
 ACTUAL/ACCRUAL RECONCILIATION
 VOLUMETRIC RELINQUISHMENT CREDITS
 DUE FROM FLORIDA GAS TRANSMISSION
 IN DTH'S
 FOR FEBRUARY 1998

14-Apr-98

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	(A)	(B)	(C)	(D)	(E)
	DESCRIPTION		VOLUMES	RATE	DOLLARS
1	FTS-1	ACCRUED	(202,779)	0.37720	(\$76,488.25)
2		ACTUAL	(204,346)	0.37720	(\$77,079.31)
3		DIFFERENCE	(1,567)		(\$591.06)
4	FTS-2	ACCRUED	(11,200)	0.81570	(\$9,135.84)
5		ACTUAL	(11,193)	0.81570	(\$9,130.13)
6		DIFFERENCE	7		\$5.71
7	GRAND TOTAL	ACCRUED	(213,979)		(\$85,624.09)
8		ACTUAL	(215,539)		(\$86,209.44)
9		DIFFERENCE	(1,560)		(\$585.35)

PEOPLES GAS SYSTEM
 ACTUAL/ACCRUAL RECONCILIATION
 RESERVATION AND USAGE CHARGES PAYABLE
 REIMBURSEMENTS DUE THIRD PARTY GAS SUPPLIERS
 IN DEKATHERMS
 FEBRUARY 1998

14-Apr-98

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	(A)	(B)	(C)	(D)	(E)
DESCRIPTION			VOLUMES	RATE	DOLLARS
1 RESERVATION FEES-FTS-1		ACCRUED	193,482	0.37720	\$72,981.42
2		ACTUAL	193,482	0.37720	\$72,981.42
3		DIFFERENCE	0		(\$0.00)
4 RESERVATION FEES-FTS-2		ACCRUED	11,200	0.81570	\$9,135.84
5		ACTUAL	11,200	0.81570	\$9,135.84
6		DIFFERENCE	0		\$0.00
7 USAGE FEES-FTS-1		ACCRUED	193,482	0.04030	\$7,797.32
8		ACTUAL	193,482	0.04030	\$7,797.32
9		DIFFERENCE	0		(\$0.00)
10 USAGE FEES-FTS-2		ACCRUED	11,200	0.02350	\$263.20
11		ACTUAL	11,200	0.02350	\$263.20
12		DIFFERENCE	0		\$0.00
13 TOTAL FEES		ACCRUED	409,364		\$90,177.78
14		ACTUAL	409,364		\$90,177.78
15		DIFFERENCE	0		\$0.00

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENRON/SONAT Affiliate

DATE	03/10/98	CUSTOMER: PEOPLES GAS SYSTEM, INC. ATTN: ED ELLIOTT 702 North Franklin St. Plaza Seven TAMPA, FL 33602	Please reference this invoice no. on your remittance and wire to: Wire Transfer 3-20-98 Florida Gas Transmission Company Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012
DUE	03/20/98		
INVOICE NO.	22001		
TOTAL AMOUNT DUE	\$28,977.69		

CONTRACT:	5047	SHIPPER: PEOPLES GAS SYSTEM, INC.	CUSTOMER NO: 4120	PLEASE CONTACT MARY LOU PHILLIPS AT (713)853-5657 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
		TYPE: FIRM TRANSPORTATION	DUNS NO: 006922736	

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT
	DRN No.	DRN No.	POI NO.	DRN No.				BASE	SURCHARGES	DISC		
Usage Charge			16110	2977	02/98	A	COM	0.0312	0.0091	0.0403	349,336	\$14,078.24
Usage Charge			16112	2979	02/98	A	COM	0.0312	0.0091	0.0403	133,362	\$5,374.49
Usage Charge			16113	2984	02/98	A	COM	0.0312	0.0091	0.0403	337,896	\$13,617.21
Usage Charge			16115	2988	02/98	A	COM	0.0312	0.0091	0.0403	357,498	\$14,407.17
Usage Charge			16119	3005	02/98	A	COM	0.0312	0.0091	0.0403	131,404	\$5,295.58
Usage Charge			16121	3004	02/98	A	COM	0.0312	0.0091	0.0403	75,908	\$3,059.09
Usage Charge			16195	3115	02/98	A	COM	0.0312	0.0091	0.0403	5,285	\$212.99
Usage Charge			16198	3051	02/98	A	COM	0.0312	0.0091	0.0403	134,379	\$5,415.47
611 Usage Charge	25809		16198	3051	02/98	A	COM	0.0312	0.0091	0.0403	69,692	\$2,808.59
10240 Usage Charge	23703		16198	3051	02/98	A	COM	0.0312	0.0091	0.0403	160,305	\$6,460.29
25309 Usage Charge	716		16198	3051	02/98	A	COM	0.0312	0.0091	0.0403	139,356	\$5,616.05
25412 Usage Charge	7995		16198	3051	02/98	A	COM	0.0312	0.0091	0.0403	69,692	\$2,808.59
57391 Usage Charge	32606		16198	3051	02/98	A	COM	0.0312	0.0091	0.0403	2,923	\$117.80
25309 Usage Charge	716		16203	3069	02/98	A	COM	0.0312	0.0091	0.0403	38,500	\$1,551.55
Usage Charge			16207	3176	02/98	A	COM	0.0312	0.0091	0.0403	94,611	\$3,812.82
Usage Charge			16208	3173	02/98	A	COM	0.0312	0.0091	0.0403	127,114	\$5,122.69
611 Usage Charge	25809		58913	109188	02/98	A	COM	0.0312	0.0091	0.0403	68,118	\$2,745.16
10240 Usage Charge	23703		58913	109188	02/98	A	COM	0.0312	0.0091	0.0403	120,055	\$4,838.22
25309 Usage Charge	716		58913	109188	02/98	A	COM	0.0312	0.0091	0.0403	144,250	\$6,813.28
25412 Usage Charge	7995		58913	109188	02/98	A	COM	0.0312	0.0091	0.0403	60,482	\$2,437.42
57391 Usage Charge	32606		58913	109188	02/98	A	COM	0.0312	0.0091	0.0403	11,521	\$464.30
Usage Charge			59963	112699	02/98	A	COM	0.0312	0.0091	0.0403		
Volumetric Relinquishment - Credit - Acq ctrc 5739, Acq poi 16208					02/98	A	VOL	0.3687	0.0085	0.3772	(10,864)	(\$4,097.90)

COPY

01-90-000-232-02-00-0



PAGE 1 OF 4
FEB. INVOICES-PIPELINE

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENRON/SONAT Affiliate

DATE	03/10/98
DUE	03/20/98
INVOICE NO.	22001
TOTAL AMOUNT DUE	\$28,977.69

CUSTOMER: PEOPLES GAS SYSTEM, INC.
 ATTN: ED ELLIOTT
 702 North Franklin St.
 Plaza Seven
 TAMPA, FL 33602

Please reference this invoice no. on your remittance and wire to:
 Wire Transfer
 Florida Gas Transmission Company
 Nations Bank, Dallas, TX
 Account # 3750354511
 ABA # 111000012

CONTRACT: 5047 SHIPPER: PEOPLES GAS SYSTEM, INC. CUSTOMER NO: 4120 PLEASE CONTACT MARY LOU PHILLIPS
 TYPE: FIRM TRANSPORTATION DUNS NO: 006922736 AT (713)853-5657 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

POI NO.	RECEIPTS		DELIVERIES		PRDD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
	DRN No.		POI NO.	DRN No.				BASE	SRCHARGES	DISC			NET
Volumetric Relinquishment - Credit - Acq ctrc 5776, Acq poi 16119													
					02/98	A	VOL	0.3687	0.0085		0.3772	(193,482)	(\$72,981.41)
TOTAL FOR CONTRACT 5047 FOR MONTH OF 02/98.											2,631,687	\$28,977.69	

*** END OF INVOICE 22001 ***

COPY

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENRON/SONAT Affiliate

DATE	03/10/98	CREDIT	CUSTOMER: PEOPLES GAS SYSTEM, INC. ATTN: ED ELLIOTT 702 North Franklin St. Plaza Seven TAMPA, FL 33602	Please reference this invoice no. on your remittance and wire to: Wire Transfer 3-20-98 Florida Gas Transmission Company Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012
DUE	03/20/98			
INVOICE NO.	22175			
TOTAL AMOUNT DUE	(\$1,360.04)			

CONTRACT: 5064 SHIPPER: PEOPLES GAS SYSTEM, INC. CUSTOMER NO: 4120 PLEASE CONTACT AT () - WITH ANY QUESTIONS REGARDING THIS INVOICE
 TYPE: DELIVERY POINT OPERATOR ACCOUNT DUNS NO: 006922736 OR CODE LIST

POI NO.	RECEIPTS		DELIVERIES		PRD MONTH	TC	RC	RATES			VOLUMES		AMOUNT
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DISC	NET	DTH	
					02/98	A	COM	0.0312	0.0091		0.0403	(33,748)	(\$1,360.04)
TOTAL FOR CONTRACT 5064 FOR MONTH OF 02/98.												(33,748)	(\$1,360.04)

*** END OF INVOICE 22175 ***

01-90-000-232-02-00-0

[Signature]

COPY

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENRON/SONAT Affiliate

DATE	03/10/98	CUSTOMER: PEOPLES GAS SYSTEM, INC. ATTN: ED ELLIOTT 702 North Franklin St. Plaza Seven TAMPA, FL 33602	Please reference this Invoice no. on your remittance and wire to: Wire Transfer 3-20-98 Florida Gas Transmission Company Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012
DUPLICATE	03/20/98		
INVOICE NO.	22053		
TOTAL AMOUNT DUE	(\$8,301.54)		

CREDIT

CONTRACT: 5319 SHIPPER: PEOPLES GAS SYSTEM, INC. CUSTOMER NO: 4120 PLEASE CONTACT MARY LOU PHILLIPS
 TYPE: FIRM TRANSPORTATION DUNS NO: 006922736 AT (713)853-5657 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

RECEIPTS OI NO.	DRN No.	DELIVERIES		PROD MONTH	TC	RC	RATES				VOLUMES DTH DRY	AMOUNT
		PDI NO.	DRN No.				BASE	SURCHARGES	DISC	NET		
Usage Charge		16195	3115	02/98	A	COM	0.0144	0.0091		0.0235	35,259	\$828.59
Volumetric Relinquishment - Credit - Acq ctrc 5777, Acq poi 62717				02/98	A	VOL	0.8072	0.0085		0.8157	(11,193)	(\$9,130.13)
TOTAL FOR CONTRACT 5319 FOR MONTH OF 02/98.											35,259	(\$8,301.54)

*** END OF INVOICE 22053 ***

01-90-000-222-02-00-0

[Signature]

COPY

Line #

NATURAL GAS CLEARINGHOUSE

An NGC Company

1
2
3
4
5
6
7
8



P.O. BOX 730508
DALLAS, TEXAS 75373-0508
PHONE: 713/507-6410
FAX: 713/507-3787

INVOICE NO.: 127200-00

INVOICE DATE: 03-04-98

CONTRACT NO.: 9411321

CLIENT CONTACT: JWC

TERMS: Net Due On or Before
03-20-98

T
O

PEOPLES GAS SYSTEM, INC.
P.O. BOX 2562
702 N. FRANKLIN STREET, PLAZA 7
TAMPA FL 33601-9990
MANAGER GAS ACCOUNTING
(813)-228-4149
#3608100

Volumes: MMBTUs
Prices : US Dollars

REMITTANCE COPY

	DESCRIPTION	QUANTITY (MMBTU)	RATE	AMOUNT
9	Estimated February 98 Volumes of			
10	Natural Gas Purchased from			
11	NATURAL GAS CLEARINGHOUSE via			
	FLORIDA GAS TRANSMISSION COMPANY			
12	PGS MIAMI	1,709	2.187969	3,739.24
13	PGS MIAMI	12,964	2.342211	30,364.42
14	PGS MIAMI	14,422	2.403907	34,669.15
15	PGS NORTH MIAMI	10,000	2.187969	21,879.69
16	PGS NORTH MIAMI	22,368	2.311362	51,700.55
17	PGS NORTH MIAMI	67,019	2.342211	156,972.64
18	PGS NORTH MIAMI	65,000	2.403907	156,253.96
19	PGSHUDSON	5,600	2.342211	13,116.38
20	PGSHUDSON	5,600	2.403907	13,461.88
21	FTS-1 DEMAND AND USAGE	193,482	.417500	80,778.74
22	FTS-2 DEMAND AND USAGE	11,200	.839200	9,399.04
23	Wire To: First National Bank of Chicago			
24	Chicago, IL			
25	3-20-98 ABA #071000013 ACCOUNT #55-53911			
26	CREDIT NATURAL GAS CLEARINGHOUSE			
27	Lockbox: P.O. BOX 730508			
28	DALLAS, TX 75373-0508			
29	Questions regarding this invoice should be directed to			
30	Vivien C. Chang at (713)-507-3683.			
31	Support for your payment should be Faxed to (713)-507-3787.			
32	PLEASE PAY PER CONTRACT TERMS.			
33	TOTAL INVOICE	204,682 MMBTUs		572,335.69 ✓

COPY

01-90-000-222-02-00-0

Citrus Trading Corp.

An Enron/Sonata Affiliate

INVOICE INFORMATION	CONTRACT INFORMATION	CUSTOMER INFORMATION	PAYMENT INFORMATION
INVOICE NUMBER: G-9703-3151 INVOICE DATE: JUNE 10, 1997 DUE DATE: JUNE 20, 1997	CONTRACT NO: 370-68756-306 CONTRACT DATE: APRIL 1, 1996 VOLUME BASIS: MMBTU 14.73 DRY	PEOPLES GAS SYSTEM, INC. ATTN: ED ELLIOTT PO BOX 2562 TAMPA, FL 33601-2562	VIA WIRE TRANSFER: 3-27-98 NATIONS BANK OF TEXAS (DALLAS) CITRUS TRADING CORP. 3750494468 - 111000012 (713)853-7798

fax #: (813) 228-4194 FOR FURTHER INFORMATION CALL: JULIE A. STRATTON @ (713) 853-5333 FAX # (713) 646-8420

DELIVERY POINT		DATES		VOLUMES			PRICE		DOLLARS					
ACTIVITY	PIPE 1/METER	PIPE 2/METER	DESCRIPTION	START	END	TIER	TIER VOL	PER	MMBTU	INDEX	ADJUSTMENTS	FINAL	AMOUNT	TAX

NO INVOICE YOU FOR NATURAL GAS SALES:

17926	FGT/61459		MATAGORDA IS 783											
	Reversal of Invoice 88882964			83/81/1997	83/31/1997				(113,826)				\$1.59888	(\$179,711.34)
				83/81/1997	83/31/1997				125,897				\$1.59888	\$288,176.23
DELIVERY POINT SUBTOTAL									12,871				\$28,464.89	
TOTAL DUE CITRUS TRADING CORP.									12,871				\$28,464.89	

01-90-000-232-02-00-0

COPY

PAGE 1 OF 1
PRIOR PERIOD ADJ.

Legend: * = Value not included in final totals. (E) = Estimate price. Tier Volumes: D = Daily, M = Monthly.

Line #

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
An ENRON/SONAT Affiliate

DATE	03/10/98	CUSTOMER: PEOPLES GAS SYSTEM, INC. ATTN: ED ELLIOTT 702 North Franklin St. Plaza Seven TAMPA, FL 33602	Please reference this invoice no. on your remittance and wire to: 3-20-98 Wire Transfer Florida Gas Transmission Company Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012
FILE	03/20/98		
INVOICE NO.	22140		
TOTAL AMOUNT DUE	\$201.50		

1 CONTRACT: 5701 SHIPPER: HARDEE POWER PARTNERS LIMITED CUSTOMER NO: 4120 PLEASE CONTACT HEIDI MASSIN
 TYPE: FIRM TRANSPORTATION DUNS NO: 006922736 AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

RECEIPTS NO.	DRM No.	DELIVERIES		PRD MORHTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
		POI NO.	DRM No.				BASE	SURCHARGES	DISC			NET
2												
3	Usage Charge	57345	90297	02/98	A	COH	0.0312	0.0091		0.0403	5,000	\$201.50
TOTAL FOR CONTRACT 5701 FOR MONTH OF 02/98.											5,000	\$201.50

*** END OF INVOICE 22140 ***

01-90-000-232-02-00-0

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COPY

Line#

INVOICE
FLORIDA GAS TRANSMISSION COMPANY
An ENRON/SOMAT Affiliate

DATE	03/10/98	CUSTOMER: PEOPLES GAS SYSTEM, INC. ATTN: ED ELLIOTT 702 North Franklin St. Plaza Seven TAMPA, FL 33602	Please reference this invoice no. on your remittance and wire to: Wire Transfer 3-20-98 Florida Gas Transmission Company Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012
DUE	03/20/98		
INVOICE NO.	22141		
TOTAL AMOUNT DUE	\$1,475.38		

1 CONTRACT: 5702 SHIPPER: HARDEE POWER PARTNERS LIMITED CUSTOMER NO: 4120 PLEASE CONTACT HEIDI MASSIN
TYPE: FIRM TRANSPORTATION DUNS NO: 006922736 AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST

POI NO.	RECEIPTS DRN No.	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
	Usage Charge	57345	90297	02/98	A	COM	0.0144	0.0091		0.0235	62,782	\$1,475.38
TOTAL FOR CONTRACT 5702 FOR MONTH OF 02/98.											62,782	\$1,475.38

*** END OF INVOICE 22141 ***

01-90-000-232-02-00-0

COPY

Line #

1 SEMINOLE GAS MARKETING
2 P.O. BOX 2562
3 BIRMINGHAM, ALABAMA 35202-2563

~~Estimate~~
Feb. 1998
INVOICE

Line #

4 March 17, 1998
5

Invoice No. 02-883.40-98
ACCOUNT NO. 11300 01 VP2908 142

PLEASE WIRE TRANSFER PAYMENT TO:

3-23-98

6 PEOPLES GAS SYSTEM, INC.
7 POST OFFICE BOX 2562
8 TAMPA, FLORIDA 33601
9 ATTN: MR. ED ELLIOTT

SEMINOLE GAS MARKETING
AMSOUTH BANK BIRMINGHAM AL.
ABA 062000019
ACCOUNT NO. 30313104

WE CHARGE YOUR ACCOUNT FOR GAS SALES TO YOU PURSUANT TO GAS SALES CONTRACT DATED 09/08/88. (GAS VOLUME AND PRICING SCHEDULES ATTACHED)

COMMODITY DETAIL		W/H		
RATE PERIOD		THERMS	RATE	AMOUNT
10	2/1/98 - 2/28/98	6,943,070	\$0.20582	\$1,429,041.14
11	Total Commodity	6,943,070	\$0.20582	\$1,429,041.14
TRANSPORT DETAIL				
AGREEMENT		DTH	RATE	AMOUNT
12	848510 Peoples SNG Inter Com.	5,511 dth	\$0.2808	\$1,547.74
13	830087 Peoples So Ga Inter Com.	54,882 dth	\$0.2146	\$11,777.77
14	864340 & 864350 SNG Firm Com.	672,756 dth	\$0.0354	\$23,805.35
15	831200 & 831210 So Ga Firm Com.	778,629 dth	\$0.0214	\$16,705.25
16	864350 SNG GSR Vol. Com.	394,060 dth	\$0.0020	\$788.12
17	864340 & 864350 SNG Firm Dem.	35,992 dth/day	\$8.8800	\$319,608.96
18	831200 & 831210 So Ga Firm Dem.	35,700 dth/day	\$5.8290	\$208,094.88
Credits:				
19	SNG Brokered Capacity			(\$67,712.13)
20	So. Ga. Brokered Capacity			(\$24,377.64)
21	Sonat Marketing Buy/Sale Credit			(\$31,842.16)
22	Total Transport			\$458,396.14

COPY

23 TOTAL AMOUNT DUE \$1,887,437.28

24 Less Amount Included in Feb '98 P&A Filing # 1,887,414.22
01-90-000-232-02-00-0

25 Adjustment This P&A Filing # 23.06



PEOPLES GAS

Line#

- 1 Citrus Trading Corp.
- 2 Worksheet-Amount Due Peoples Gas System
- 3 LE Rider Enron 220 Transportation Package
- 4 For the Production Month of February 1998
- 5 g:\gasact\le_220\due_cit.wk4

18-Mar-98

In Dekatherms

6	Volumes Released to Citrus at City Gate:	190,008.0
7	Less: Confirmed Delivery Volumes at City Gate:	190,008.0
8	Unused Capacity	<u>0.0</u>
9	Confirmed Delivery Volumes at City Gate:	190,008.0
10	Add: FGT Fuel @2.75%	5,992.0
11	Total Volumes at FGT Receipt Point:	<u>196,000.0</u>
12	LE Rider Customers' Measured Volumes at City Gate:	35,917.5
13	Add: FGT Fuel @2.75%((35,917.5 / .9725)-35,917.5):	1,015.7
14	LE Rider Measured Volumes at FGT Receipt Point:	<u>36,933.2</u>
15	Confirmed Delivery Volumes at City Gate:	190,008.0
16	Less: LE Rider Measured Volumes at City Gate:	35,917.5
17	Peoples' Volumes at City Gate:	<u>154,090.5</u>

Calculation of Amount Due:

	Description	Volumes In Dekatherms	Rate	Amount
18	Commodity Fuel (Due Peoples Gas)	(36,933.2)	\$2.2000	(\$81,253.04)
19	Reservation Fees (Due Citrus Trading)	154,090.5	\$0.3772	\$58,122.94
20	Usage Charges (Due Citrus Trading)	154,090.5	\$0.0403	\$6,209.85
21	Additional Reservation/Usage Charges	0.0	0.2234	\$0.00
22	on Univ. of South Florida (Due Citrus Trading)			
23	Rate = (.3772+.0403-.1941)			
24	Amount Due Peoples Gas System			<u>(\$16,920.25)</u>

If you have any questions, please call Ed Elliott at (813) 228-4149, FAX # (813) 228-4194.

PEOPLES GAS
 702 NORTH FRANKLIN STREET
 P. O. BOX 2562
 TAMPA, FL 33601-2562
 AN EQUAL OPPORTUNITY COMPANY

PAGE 4 OF 5
PRIOR MONTH ADJ.

(813) 273-0074
 FAX (813) 272-0060
 HTTP://WWW.TECOENERGY.COM



PEOPLES GAS

Line#

- 1 Citrus Trading Corp.
- 2 Worksheet-Amount Due Peoples Gas System
- 3 LE Rider Enron 220 Transportation Package
- 4 For the Production Month of January 1998
- 5 g:\gasact\le_220\due_cit.wk4

18-Mar-98
-Revised-

In Dekatherms

6	Volumes Released to Citrus at City Gate:	210,366.0
7	Less: Confirmed Delivery Volumes at City Gate:	210,366.0
8	Unused Capacity	<u>0.0</u>
9	Confirmed Delivery Volumes at City Gate:	210,366.0
10	Add: FGT Fuel @3.05%	6,634.0
11	Total Volumes at FGT Receipt Point:	<u>217,000.0</u>
12	LE Rider Customers' Measured Volumes at City Gate:	56,780.4
13	Add: FGT Fuel @3.05%((56,780.4 / .9695)-56,780.4):	1,786.3
14	LE Rider Measured Volumes at FGT Receipt Point:	<u>58,566.7</u>
15	Confirmed Delivery Volumes at City Gate:	210,366.0
16	Less: LE Rider Measured Volumes at City Gate:	56,780.4
17	Peoples' Volumes at City Gate:	<u>153,585.6</u>

Calculation of Amount Due:

	Description	Volumes In Dekatherms	Rate	Amount
18	Commodity Fuel (Due Peoples Gas)	(58,566.7)	\$2.2000	(\$128,846.74)
19	Reservation Fees (Due Citrus Trading)	153,585.6	\$0.3772	\$57,932.49
20	Usage Charges (Due Citrus Trading)	153,585.6	\$0.0403	\$6,189.50
21	Additional Reservation/Usage Charges	22,333.5	0.2234	\$4,989.30
22	on Univ. of South Florida (Due Citrus Trading)			
23	Rate = (.3772+.0403-.1941)			
24	Amount Due Peoples Gas System			(\$59,735.45)
25	Amount Paid By Citrus Trading Corp.			(\$64,724.75)
26	Amount Due Citrus Trading Corp.			\$4,989.30

If you have any questions, please call Ed Elliott at (813) 228-4149, FAX # (813) 228-4194.

PEOPLES GAS
 702 NORTH FRANKLIN STREET
 P. O. BOX 2562
 TAMPA, FL 33601-2562
 AN EQUAL OPPORTUNITY COMPANY

PAGE 5 OF 5
 PRIOR MONTH ADJ.
 (813) 273-0074
 FAX (813) 272-0060
 HTTP://WWW.TECOENERGY.COM

PEOPLES GAS SYSTEM
 ACCRUED CASHOUTS PAYABLE
 SUPPLIER AGGREGATION (TEST) PROGRAM
 IN THERMS
 MARCH 1998
 g:\gasact\pga\ftaco98.wk4

08-Apr-98

	(A)	(B)	(C)	(D)	(E)	(F)
SUPPLIER	VOLUMES COMMODITY OTHER	RATE COMMODITY OTHER	AMOUNT COMMODITY OTHER	VOLUMES COMMODITY PIPELINE	RATE COMMODITY PIPELINE	AMOUNT COMMODITY PIPELINE
1 APPLIED FINANCIAL SERVICES, INC.	27,215.6	\$0.19710	\$5,364.19	26,467.2	0.00403	\$106.66
2 CNB/OLYMPIC GAS SERVICES	22,324.5	0.19710	\$4,400.16	21,710.6	0.00403	\$87.49
3 EL PASO ENERGY MARKETING CO.	17,850.9	0.17520	\$3,127.48	17,360.0	0.00403	\$69.96
4 TEXAS-OHIO DISTRIBUTION, INC.	690.0	0.21900	\$151.11	671.0	0.00403	\$2.70
5 TOTAL ACCRUAL	68,081.0		\$13,042.94	66,208.8		\$266.81

PEOPLES GAS SYSTEM
 ACTUAL/ACCRUAL RECONCILIATION
 IMBALANCE CASHOUTS PAYABLE
 SUPPLIER AGGREGATION (TEST)PROGRAM
 IN THERMS
 FEBRUARY 1998
 g:\gasact\pga\ftaco98.wk4

08-Apr-98

		(A)	(B)	(C)	(D)	(E)	(F)
SUPPLIER		VOLUMES COMMODITY OTHER	RATE COMMODITY OTHER	AMOUNT COMMODITY OTHER	VOLUMES COMMODITY PIPELINE	RATE COMMODITY PIPELINE	AMOUNT COMMODITY PIPELINE
1	APPLIED FINANCIAL SERVICES, INC. ACCRUED	39,075.1	\$0.17280	\$6,752.18	38,000.5	\$0.00403	\$153.14
2	ACTUAL	39,075.1	0.17280	\$6,752.18	38,000.5	0.00403	\$153.14
3	EL PASO ENERGY MARKETING CO. ACCRUED	2,879.6	0.19440	\$559.79	2,800.4	0.00403	\$11.29
4	ACTUAL	2,879.6	0.19440	\$559.79	2,800.4	0.00403	\$11.29
5	TEXAS-OHIO COMMUNICATIONS, INC. ACCRUED	41,936.2	\$0.19440	\$8,152.40	40,783.0	\$0.00403	\$164.36
6	ACTUAL	41,936.2	0.19440	\$8,152.40	40,783.0	0.00403	\$164.36
7	TEXAS-OHIO DISTRIBUTION, INC. ACCRUED	12,909.8	0.19440	\$2,509.67	12,554.8	0.00403	\$50.60
8	ACTUAL	12,909.8	0.00000	\$2,509.67	12,554.8	0.00000	\$50.60
9	TOTAL ACCRUED:	96,800.7		\$17,974.04	94,138.7		\$379.39
10	TOTAL ACTUAL:	96,800.7		\$17,974.04	94,138.7		\$379.39
11	TOTAL DIFFERENCE:	0.0		\$0.00	0.0		\$0.00



Invoice

Line #

1 C.C. Pace
2 4401 Fairlakes Ct.
3 Suite 400
4 Fairfax, Va 22033

Statement Date: 03/24/98

5 Attention: Katheryn Ferreira

6 Invoice for Imbalance Book-Out for the Month of Feb. 1998

Description	Volume (in DTH)	Price	Amount Due
7 No Notice	1,199	\$2.180	\$2,613.82
8 Total Amount Due Payable Upon Receipt			<u>\$2,613.82</u>

For Payment by Check:

Peoples Gas System
Post Office Box 2562
Tampa, FL 33601-9990
Attention: Treasury Dept.

For Payment by Wire Transfer:

Peoples Gas System
ABA # 111000012
Account # 375-082-9318
Nations Bank, Dallas Texas

Please contact Greg Capone at (813) 228-4157 with any questions regarding this invoice.



Invoice

Line #

1 NUI Corporation
2 P. O. Box 760
3 Bedminster, NJ 07921
4 Attention: Nancy Sobelson

Statement Date: 03/24/98

5 Invoice for Imbalance Book-Out for the Month of Feb. 1998

Description	Volume (in DTH)	Price	Amount Due
6 No Notice	12,211	\$2.180	\$26,619.98
7	Total Amount Due Payable Upon Receipt		<u>\$26,619.98</u>

For Payment by Check:

Peoples Gas System
Post Office Box 2562
Tampa, FL 33601-9990
Attention: Treasury Dept.

For Payment by Wire Transfer:

Peoples Gas System
ABA # 111000012
Account # 375-082-9318
Nations Bank, Dallas Texas

Please contact Greg Capone at (813) 228-4157 with any questions regarding this invoice.



Invoice

Line #

1 Florida Power Corp.
2 P.O. Box 14042
3 St. Petersburg, FL 33733
4 Attention: Jason McGuire

Statement Date: 03/24/98

5 Invoice for Imbalance Book-Out for the Month of Feb. 1998

Description	Volume (in DTH)	Price	Amount Due
6 Market Delivery	1,660	\$2.2718	\$3,771.19
7 Total Amount Due Payable Upon Receipt			<u>\$3,771.19</u>

For Payment by Check:
Peoples Gas System
Post Office Box 2562
Tampa, FL 33601-9990
Attention: Treasury Dept.

For Payment by Wire Transfer:
Peoples Gas System
ABA # 111000012
Account # 375-082-9318
Nations Bank, Dallas Texas

Please contact Greg Capone at (813) 228-4157 with any questions regarding this invoice.



Invoice

Line #

1 City of Tallahassee
2 400 East Van Buren St.
3 Tallahassee, FL 32301
4 Attn: Pam McCullers

Statement Date: 03/24/98

5 Invoice for Imbalance Book-Out for the Month of Feb. 1998

Description	Volume (in DTH)	Price	Amount Due
6 Market Delivery	5,437	\$2.2718	\$12,351.78
7 Total Amount Due Payable Upon Receipt			<u>\$12,351.78</u>

For Payment by Check:
Peoples Gas System
Post Office Box 2562
Tampa, FL 33601-9990
Attention: Treasury Dept.

For Payment by Wire Transfer:
Peoples Gas System
ABA # 111000012
Account # 375-082-9318
Nations Bank, Dallas Texas

Please contact Greg Capone at (813) 228-4157 with any questions regarding this invoice.

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENRON/SONAT Affiliate


DATE	03/10/98
DUE	03/20/98
INVOICE NO.	21953
TOTAL AMOUNT DUE	\$16,544.08

CUSTOMER: PEOPLES GAS SYSTEM, INC.
 ATTN: ED ELLIOTT
 702 North Franklin St.
 Plaza Seven
 TAMPA, FL 33602

Please reference this invoice no. on your remittance and wire to:
 Wire Transfer *3-20-98*
 Florida Gas Transmission Company
 Nations Bank; Dallas, TX
 Account # 3750354511
 ABA # 111000012

CONTRACT: SHIPPER: CUSTOMER NO: 4120 PLEASE CONTACT LAURA MOSELEY
 TYPE: CASH IN/CASH OUT DUNS NO: 006922736 AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE
 DR CODE LIST

RECEIPTS POI NO.	DRN No.	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT		
		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET	
C10 - Net Receipt Imbalance													
				01/98		NRI		2.1700			2.1700	7,624	\$16,544.08
TOTAL FOR MONTH OF 01/98.											7,624	\$16,544.08	
*** END OF INVOICE 21953 ***													

01-90-000-2Jd-0d-00-0


COPY

<u>Date of</u> <u>Non-Performance</u>	<u>Required</u> <u>ADCQ</u> <u>(DTH)</u>	<u>Delivered</u> <u>Gas</u> <u>(DTH)</u>	<u>Non-Performance</u> <u>Volume</u> <u>Shortfall/(excess)</u>	<u>Gas Daily</u> <u>Gulf Price</u>	<u>Penalty</u> <u>Price</u> <u>(MMBTU)</u>	<u>Penalties</u> <u>Owed</u>	<u>Contract</u> <u>Section</u>
4/2	149	140	9	\$2.05	\$10.250	\$92.25	4.2.(a)
4/3	149	140	9	\$1.95	\$9.750	\$87.75	4.2.(a)
4/4	149	140	9	\$1.89	\$9.450	\$85.05	4.2.(a)
4/5	149	140	9	\$1.92	\$9.600	\$86.40	4.2.(a)
4/6	149	140	9	\$1.92	\$9.600	\$86.40	4.2.(a)
4/7	149	140	9	\$1.92	\$9.600	\$86.40	4.2.(a)
4/8	149	140	9	\$2.04	\$10.200	\$91.80	4.2.(a)
4/9	149	140	9	\$2.05	\$10.250	\$92.25	4.2.(a)
4/10	149	140	9	\$2.05	\$10.250	\$92.25	4.2.(a)
4/11	149	140	9	\$2.03	\$10.150	\$91.35	4.2.(a)
4/12	149	140	9	\$2.01	\$10.050	\$90.45	4.2.(a)
4/13	149	140	9	\$2.01	\$10.050	\$90.45	4.2.(a)
4/14	149	140	9	\$2.01	\$10.050	\$90.45	4.2.(a)
4/15	149	140	9	\$2.08	\$10.400	\$93.60	4.2.(a)
4/16	149	140	9	\$2.09	\$10.450	\$94.05	4.2.(a)
4/17	149	140	9	\$2.11	\$10.550	\$94.95	4.2.(a)
4/18	149	140	9	\$2.15	\$10.750	\$96.75	4.2.(a)
4/19	149	140	9	\$2.17	\$10.850	\$97.65	4.2.(a)
4/20	149	140	9	\$2.17	\$10.850	\$97.65	4.2.(a)
4/21	149	140	9	\$2.17	\$10.850	\$97.65	4.2.(a)
4/22	149	140	9	\$2.11	\$10.550	\$94.95	4.2.(a)
4/23	149	140	9	\$2.15	\$10.750	\$96.75	4.2.(a)
4/24	149	140	9	\$2.29	\$11.450	\$103.05	4.2.(a)
4/25	149	140	9	\$2.17	\$10.850	\$97.65	4.2.(a)
4/26	149	140	9	\$2.29	\$11.450	\$103.05	4.2.(a)
4/27	149	140	9	\$2.29	\$11.450	\$103.05	4.2.(a)
4/28	149	140	9	\$2.29	\$11.450	\$103.05	4.2.(a)
4/29	149	140	9	\$2.20	\$11.000	\$99.00	4.2.(a)

PAGE 1 OF 3
PENALTIES

End Users
Period Covered

4/1/97-7/01/97

07-Jan-98
Revised

<u>Date of Non-Performance</u>	<u>Required ADCQ (DTH)</u>	<u>Delivered Gas (DTH)</u>	<u>Non-Performance Volume Shortfall/(excess)</u>	<u>Gas Daily Gulf Price</u>	<u>Penalty Price (MMBTU)</u>	<u>Penalties Owed</u>	<u>Contract Section</u>
4/30	149	140	9	\$2.16	\$10.800	\$97.20	4.2.(a)
5/1	145	141	4	\$2.18	\$10.900	\$43.60	4.2.(a)
5/2	145	141	4	\$2.26	\$11.300	\$45.20	4.2.(a)
5/3	145	144	1	\$2.20	\$11.000	\$11.00	4.2.(a)
5/4	145	144	1	\$2.20	\$11.000	\$11.00	4.2.(a)
5/5	145	144	1	\$2.20	\$11.000	\$11.00	4.2.(a)
5/6	145	144	1	\$2.24	\$11.200	\$11.20	4.2.(a)
5/7	145	144	1	\$2.27	\$11.350	\$11.35	4.2.(a)
5/8	145	144	1	\$2.38	\$11.900	\$11.90	4.2.(a)
5/9	145	144	1	\$2.37	\$11.850	\$11.85	4.2.(a)
5/10	145	144	1	\$2.31	\$11.550	\$11.55	4.2.(a)
5/11	145	144	1	\$2.31	\$11.550	\$11.55	4.2.(a)
5/12	145	144	1	\$2.31	\$11.550	\$11.55	4.2.(a)
5/13	145	144	1	\$2.31	\$11.550	\$11.55	4.2.(a)
5/14	145	144	1	\$2.26	\$11.300	\$11.30	4.2.(a)
5/15	145	144	1	\$2.26	\$11.300	\$11.30	4.2.(a)
5/16	145	144	1	\$2.29	\$11.450	\$11.45	4.2.(a)
5/17	145	144	1	\$2.24	\$11.200	\$11.20	4.2.(a)
5/18	145	144	1	\$2.24	\$11.200	\$11.20	4.2.(a)
5/19	145	144	1	\$2.24	\$11.200	\$11.20	4.2.(a)
5/20	145	144	1	\$2.32	\$11.600	\$11.60	4.2.(a)
5/21	145	144	1	\$2.28	\$11.400	\$11.40	4.2.(a)
5/22	145	144	1	\$2.28	\$11.400	\$11.40	4.2.(a)
5/23	145	144	1	\$2.24	\$11.200	\$11.20	4.2.(a)
5/24	145	144	1	\$2.22	\$11.100	\$11.10	4.2.(a)
5/25	145	144	1	\$2.22	\$11.100	\$11.10	4.2.(a)
5/26	145	144	1	\$2.22	\$11.100	\$11.10	4.2.(a)
5/27	145	144	1	\$2.22	\$11.100	\$11.10	4.2.(a)

PAGE 2 OF 3
PENALTIES

<u>Date of Non-Performance</u>	<u>Required ADCQ (DTH)</u>	<u>Delivered Gas (DTH)</u>	<u>Non-Performance Volume Shortfall/(excess)</u>	<u>Gas Daily Gulf Price</u>	<u>Penalty Price (MMBTU)</u>	<u>Penalties Owed</u>	<u>Contract Section</u>
5/28	145	144	1	\$2.32	\$11.605	\$11.61	4.2.(a)
5/29	145	144	1	\$2.34	\$11.700	\$11.70	4.2.(a)
5/30	145	144	1	\$2.29	\$11.450	\$11.45	4.2.(a)
5/31	145	144	1	\$2.27	\$11.350	\$11.35	4.2.(a)
7/1	133	0	133	\$2.17	\$10.850	\$1,443.05	4.2.(a)
*7/1	-133	0	(133)	\$2.17	\$10.850	(\$1,443.05)	

2980 Hours
 Total Due Peoples Gas Upon Receipt \$3,151.36

For Payment by Check:

Peoples Gas System
 Post Office Box 2562
 Tampa, FL 33601-9990
 Attention: Treasury Dept.

For Payment by Wire Transfer:

Peoples Gas System
 Barnett Bank NA Tampa
 ABA # 063000047
 Account # 1000005319

* 7/1 Charge waived. 7-1-97 was the effective start date for customers to nom with FGT electronically per GISB. Customer attempted to nom with FGT; however, in error the gas did not flow.

FLORIDA GAS TRANSMISSION CO.
88
77251-1188

**ENRON
CORP**

PEOPLES GAS SYSTEM INC
702 NORTH FRANKLIN ST
PLAZA SEVEN
TAMPA, FL
33602

02/18/98

PAGE 1 OF 1

COPY

VENDOR NO: #53117444108
REMITTANCE STATEMENT

VOUCHER NO.	INVOICE DATE	INVOICE NO.	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
9802001459	02/17/98	CKR021798		22,940.01		22,940.01
REFUND APPLICABLE TO APRIL 5TH 1997 GAS DAY AND TRANSPORTATION COMPONENT OF CASH OUT PRICE						
TOTAL						22,940.01

SPECIAL INSTRUCTIONS:

CALL JOHN REESE X35959 FOR PICK UP

DETACH AND RETAIN THIS STUB FOR YOUR RECORDS. CHECK # 0622063031 ATTACHED BELOW

**ENRON
CORP**

FLORIDA GAS TRANSMISSION CO.
P.O. Box 1188
Houston, TX 77251-1188

No. 0622063031

02/18/98

PAY TO THE
ORDER OF

PEOPLES GAS SYSTEM INC
702 NORTH FRANKLIN ST
PLAZA SEVEN
TAMPA, FL
33602

\$22,940.01

NOT VALID AFTER 1 YEAR

Less Amount To Be Adjusted Next Month

6424

Twenty two thousand nine hundred forty and 01/100 Dollars

Amount Applied This Month's Filing

22,875.77

William D. Gathman

CITIBANK-DELAWARE

AUTHOR PAGE 1 OF 1
PIPELINE REFUND