



ORIGINAL

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NUI Corporation (NYSE: NUI)

September 10, 1998

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

980003-GU

Dear Ms. Bayo:

Enclosed please find an original and ten copies of the petition of NUI City Gas Company of Florida for approval of its final true-up amount related to the twelve month period ended March 31, 1998.

Please note that the Florida Public Service Commission granted Specified Confidential Treatment to portions of the attached schedules. As a result, the Company is submitting the confidential schedules in a separate sealed envelope.

ACK The Company requests acknowledgment of this filing and for such purposes is enclosing a duplicate of this letter with a self addressed envelope. Should you have any further questions with respect to this filing, please contact Mr. Raymond A. DeMoine at (908) 289-5000, extension 6521.

CAF Sincerely,
CMU
CTR *Michael A. Palecki*
EAG Michael A. Palecki
LEG Attorney, Legal & Regulatory Affairs

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Petition DOCUMENT NUMBER-DATE 10020 SEP 14 88
testimony DOCUMENT NUMBER-DATE 10021 SEP 14 88

Ray de Coyle
DOCUMENT NUMBER-DATE
10022 SEP 14 88
FPSC-RECORDS/REPORTING

NUI Companies and Affiliates:
City Gas Company of Florida
Elizabethtown Gas
Elkton Gas
North Carolina Gas

10020 SEP 14 88
FPSC-RECORDS/REPORTING
NUI Capital Corp
NUI Energy
NUI Environmental Group
10021 SEP 14 88
FPSC-RECORDS/REPORTING

TIC Enterprises, LLC
Utility Business Services
Valley Cities Gas
Waverly Gas

ORIGINAL

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas)
Adjustment Cost Recovery)
_____)

Docket No. 980003-GU
Filed: September 10, 1998

CITY GAS COMPANY OF FLORIDA REQUEST
FOR SPECIFIED CONFIDENTIAL TREATMENT

City Gas Company of Florida ("City Gas" or "the Company"), pursuant to section 366.093, Florida Statutes, submits the following Request for Specified Confidential Treatment of portions of its Purchased Gas Adjustment (PGA) True-up filing for the months of April 1997 through March 1998. In support thereof, City Gas states:

1. City Gas' PGA True-up filing for the months of April 1997 through March 1998 consist of Schedule A-1, A-1R, A-1 Supporting Details, A-2, A-3, A-4, A-5, A-6. The confidential version of City Gas' filing for these months is submitted in a sealed envelope concurrently with this request.

2. Attached hereto as Exhibit "A" is a detailed justification for the requested confidential treatment of the highlighted portions of City Gas' filing for Schedules A-3 and A-4.

3. The material for which confidential classification is sought is intended to be and is treated by City Gas as proprietary and has not been publicly disclosed.

4. City Gas requests that the information for which it seeks confidential classification not be declassified for a period of eighteen months as provided in section

DOCUMENT NUMBER - DATE

10022 SEP 14 88

FPSC-RECORDS/REPORTING

366.093 (4), Florida Statutes. The time period requested is necessary to allow City Gas to negotiate future gas purchase contracts with suppliers/competitors (and other customers having access to information which would adversely affect the ability of the Company to negotiate such future contracts) on favorable terms.

Wherefore, City Gas Company of Florida respectfully requests the Commission grant its petition for Specified Confidential Treatment of the information identified in Exhibit "A."

Dated this September 10, 1998

NUI City Gas Company of Florida
955 East 25th Street
Hialeah, Florida 33013-3498



Michael A. Palecki
Attorney, Legal & Regulatory Affairs

EXHIBIT "A"		
NUI CITY GAS COMPANY OF FLORIDA		
Data Elements for the April 1997 - March 1998 PGA True-up for which Confidential Treatment is Requested		
	Columns	Justification (See "Notes" Below)
Schedule Number, or Other Identifier	A - K	(1)
A-4	A, C, D, E, F, G, H	(2)

Notes To Exhibit "A" Regarding Justification:

(1) Schedule A-3, System End Use, identifies the Company's gas suppliers, as well as the price and volume of gas that the Company purchased for the month. As explained above, public knowledge of this information "would impair the efforts of City Gas to contract for goods or services on favorable terms," Section 366.093(3)(d), Florida Statutes.

(2) The information contained within Schedule A-4, Transportation System Supply, represents negotiated gas supply packages purchased from vendors. These prices vary according to the operational flexibility of each contract. Release of any information therein would be detrimental to the interests of the Company and its customers since it would provide competitors with a list of City Gas's suppliers, volumes purchased and costs by gas supply source. As described above, publication of this information "would impair the efforts of City Gas to contract for goods or services on favorable terms," Section 366.093(3)(d), Florida Statutes.

	APRIL 96		MARCH 97		Through		PERIOD TO DATE		DIFFERENCE	
	CURRENT MONTH: 457		DIFFERENCE		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	(A) ACTUAL	(B) ORG. EST.	(C) AMOUNT	(D) %	(E) ACTUAL	(F) ORG. EST.	(G) AMOUNT	(H) %	(I) AMOUNT	(J) %
COST OF GAS PURCHASED										
1	COMMODITY (Pipeline)	Includes No Notice Commodity Adjustment (Line 8 A-1 support detail)	59,620	48,315	11,305	23.40	59,620	48,315	11,305	23.40
2	NO NOTICE SERVICE RESERVATION	(Line 29 A-1 support detail)	10,335	14,775	(4,440)	(30.06)	10,335	14,775	(4,440)	(30.06)
3	SWING SERVICE	(Line 16 A-1 support detail)	-	-	-	-	-	-	-	-
4	COMMODITY (Other)	(Line 24 A-1 support detail)	1,221,500	1,607,063	(585,563)	(32.40)	1,221,500	1,607,063	(585,563)	(32.40)
5	DEMAND	(Line 32-29 A-1 support detail)	1,087,103	1,093,450	(6,347)	(0.58)	1,087,103	1,093,450	(6,347)	(0.58)
6	OTHER	(Line 40 A-1 support detail)	4,977	6,264	(3,287)	(39.77)	4,977	6,264	(3,287)	(39.77)
LESS END-USE CONTRACT										
7	COMMODITY (Pipeline)		-	-	-	-	-	-	-	-
8	DEMAND		-	-	-	-	-	-	-	-
9			-	-	-	-	-	-	-	-
10	Second Prior Month Purchase Adj. (OPTIONAL)		-	-	-	-	-	-	-	-
11	TOTAL COS (1+2+3+4-5+6+10)-(7+8+9)		2,363,535	2,971,687	(568,352)	(19.80)	2,363,535	2,971,687	(568,352)	(19.80)
12	NET UNBILLED		(6,455)	(7,024)	569	(8.11)	(6,455)	(7,024)	569	(8.11)
13	COMPANY USE		2,675,508	2,964,663	(289,355)	(9.76)	2,675,508	2,964,663	(289,355)	(9.76)
14	TOTAL THERM SALES		17,338,549	6,332,200	6,006,349	94.65	12,338,549	6,332,200	6,006,349	94.65
THERMS PURCHASED										
15	COMMODITY (Pipeline)	Billing Determinants Only (Line 8 A-1 support detail)	1,500,000	1,500,000	-	-	1,500,000	1,500,000	-	-
16	NO NOTICE SERVICE RESERVATION	Billing Determinants Only (Line 29 A-1 support detail)	-	-	-	-	-	-	-	-
17	SWING SERVICE	Commodity	6,057,264	6,332,200	(274,936)	(4.34)	6,057,264	6,332,200	(274,936)	(4.34)
18	COMMODITY (Other)	Commodity (Line 24 A-1 support detail)	15,985,000	15,987,800	(2,800)	(0.08)	15,985,000	15,987,800	(2,800)	(0.08)
19	DEMAND	Billing Determinants Only (Line 32-29 A-1 support detail)	9,684	14,624	(4,940)	(33.78)	9,684	14,624	(4,940)	(33.78)
20	OTHER	Commodity (Line 40 A-1 support detail)	-	-	-	-	-	-	-	-
LESS END-USE CONTRACT										
21	COMMODITY (Pipeline)		-	-	-	-	-	-	-	-
22	DEMAND		-	-	-	-	-	-	-	-
23			-	-	-	-	-	-	-	-
24	TOTAL PURCHASES (17+18+20)-(21+23)		6,066,948	6,346,824	(279,876)	(4.41)	6,066,948	6,346,824	(279,876)	(4.41)
25	NET UNBILLED		(14,325)	(15,000)	675	(4.50)	(14,325)	(15,000)	675	(4.50)
26	COMPANY USE		5,922,462	6,331,824	(409,362)	(6.47)	5,922,462	6,331,824	(409,362)	(6.47)
27	TOTAL THERM SALES (24-26 Estimated only)		0,00483	0,00763	(0,00280)	(36.70)	0,00483	0,00763	(0,00280)	(36.70)
CENTS PER THERM										
28	COMMODITY (Pipeline)	(1/15)	0,00689	0,00985	(0,00296)	(30.05)	0,00689	0,00985	(0,00296)	(30.05)
29	NO NOTICE SERVICE	(2/16)	-	-	-	-	-	-	-	-
30	SWING SERVICE	(3/17)	-	-	-	-	-	-	-	-
31	COMMODITY (Other)	(4/18)	0,20166	0,28538	(0,08372)	(29.34)	0,20166	0,28538	(0,08372)	(29.34)
32	DEMAND	(5/19)	0,06801	0,06835	(0,00034)	(0.50)	0,06801	0,06835	(0,00034)	(0.50)
33	OTHER	(6/20)	0,51394	0,56510	(0,05116)	(9.05)	0,51394	0,56510	(0,05116)	(9.05)
LESS END-USE CONTRACT										
34	COMMODITY Pipeline	(7/21)	-	-	-	-	-	-	-	-
35	DEMAND	(8/22)	-	-	-	-	-	-	-	-
36		(9/23)	-	-	-	-	-	-	-	-
37	TOTAL COST	(11/24)	0,39287	0,46625	(0,07338)	(18.10)	0,39287	0,46625	(0,07338)	(18.10)
38	NET UNBILLED	(12/25)	-	-	-	-	-	-	-	-
39	COMPANY USE	(13/26)	0,45059	0,46627	(0,01568)	(3.78)	0,45059	0,46627	(0,01568)	(3.78)
40	TOTAL THERM SALES	(11/27)	0,40246	0,46936	(0,06690)	(14.25)	0,40246	0,46936	(0,06690)	(14.25)
41	TRUE-UP	(E-2)	0,05753	0,05753	-	-	0,05753	0,05753	-	-
42	TOTAL COST OF GAS	(40+41)	0,45999	0,52689	(0,06690)	(12.70)	0,45999	0,52689	(0,06690)	(12.70)
43	REVENUE TAX FACTOR		1,00376	1,00376	-	-	1,00376	1,00376	-	-
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)		0,46172	0,52887	(0,06715)	(12.70)	0,46172	0,52887	(0,06715)	(12.70)
45	PGA FACTOR ROUNDED TO NEAREST .001		0,462	0,529	(0,067)	(12.67)	0,462	0,529	(0,067)	(12.67)

COMPANY: CITY GAS COMPANY OF FLORIDA		COMPARISON OF ACTUAL VERSUS FLEX-DOWN ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR				SCHEDULE A-1/R (REVISED 6/08/94) (Flex Down) PAGE 2 OF 11			
		ESTIMATED FOR THE PERIOD OF:		APRIL 97 Through MARCH 98		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		ACTUAL	FLEX DOWN ESTIMATE	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment (Line 8 A-1 support detail)	59,620	49,247	10,373	21.06	59,620	49,247	10,373	21.06
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	10,335	18,721	(8,386)	(44.79)	10,335	18,721	(8,386)	(44.79)
3	SWING SERVICE (Line 16 A-1 support detail)	-	-	-	-	-	-	-	-
4	COMMODITY (Other) (Line 24 A-1 support detail)	1,221,500	1,677,722	(456,222)	(27.19)	1,221,500	1,677,722	(456,222)	(27.19)
5	DEMAND (Line 32-29 A-1 support detail)	1,087,103	1,155,481	(68,378)	(5.92)	1,087,103	1,155,481	(68,378)	(5.92)
6	OTHER (Line 40 A-1 support detail)	4,977	4,879	98	2.01	4,977	4,879	98	2.01
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
8	DEMAND	-	-	-	-	-	-	-	-
9	Other	-	-	-	-	-	-	-	-
10	Second Prior Month Purchase Adj (OPTIONAL)	-	-	-	-	-	-	-	-
11	TOTAL COS (1+2+3+4+5+(10)-(7+8))	2,383,535	2,906,050	(522,515)	(17.98)	2,383,535	2,906,050	(522,515)	(17.98)
12	NET UNBILLED	(6,455)	(6,614)	159	(2.41)	(6,455)	(6,614)	159	(2.41)
13	COMPANY USE	2,675,508	2,899,436	(223,928)	(7.72)	2,675,508	2,899,436	(223,928)	(7.72)
14	TOTAL THERM SALES								
THERMS PURCHASED									
15	COMMODITY (Pipeline) Billing Determinants Only (Line 8 A-1 support detail)	12,338,549	6,454,384	5,884,165	91.17	12,338,549	6,454,384	5,884,165	91.17
16	NO NOTICE SERVICE RESERVATION Billing Determinants Only (Line 29 A-1 support detail)	1,500,000	1,900,644	(400,644)	(21.08)	1,500,000	1,900,644	(400,644)	(21.08)
17	SWING SERVICE Commodity	-	-	-	-	-	-	-	-
18	COMMODITY (Other) Commodity (Line 24 A-1 support detail)	6,057,264	6,454,384	(397,120)	(6.15)	6,057,264	6,454,384	(397,120)	(6.15)
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	15,985,000	17,733,973	(1,748,973)	(9.86)	15,985,000	17,733,973	(1,748,973)	(9.86)
20	OTHER Commodity (Line 40 A-1 support detail)	9,684	9,923	(239)	(2.41)	9,684	9,923	(239)	(2.41)
LESS END-USE CONTRACT									
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
22	DEMAND	-	-	-	-	-	-	-	-
23		-	-	-	-	-	-	-	-
24	TOTAL PURCHASES (17+18+20)-(21+23)	6,066,948	6,464,307	(397,359)	(6.15)	6,066,948	6,464,307	(397,359)	(6.15)
25	NET UNBILLED	(14,325)	(15,000)	675	(4.50)	(14,325)	(15,000)	675	(4.50)
26	COMPANY USE	5,922,462	6,449,307	(526,845)	(8.17)	5,922,462	6,449,307	(526,845)	(8.17)
27	TOTAL THERM SALES (24-26 Estimated only)								
CENTS PER THERM									
28	COMMODITY (Pipeline) (1/15)	0.00483	0.00783	(0.00280)	(36.70)	0.00483	0.00783	(0.00280)	(36.70)
29	NO NOTICE SERVICE (2/16)	0.00689	0.00985	(0.00296)	(30.05)	0.00689	0.00985	(0.00296)	(30.05)
30	SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31	COMMODITY (Other) (4/18)	0.20166	0.25994	(0.05828)	(22.42)	0.20166	0.25994	(0.05828)	(22.42)
32	DEMAND (5/19)	0.06801	0.06516	0.00285	4.37	0.06801	0.06516	0.00285	4.37
33	OTHER (6/20)	0.51394	0.49169	0.02225	4.53	0.51394	0.49169	0.02225	4.53
LESS END-USE CONTRACT									
34	COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35	DEMAND (8/22)	-	-	-	-	-	-	-	-
36		-	-	-	-	-	-	-	-
37	TOTAL COST (11/24)	0.39287	0.44955	(0.05668)	(12.61)	0.39287	0.44955	(0.05668)	(12.61)
38	NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39	COMPANY USE (13/26)	0.45059	0.44093	0.00966	2.19	0.45059	0.44093	0.00966	2.19
40	TOTAL THERM SALES (11/27)	0.40246	0.45060	(0.04814)	(10.68)	0.40246	0.45060	(0.04814)	(10.68)
41	TRUE-UP (E-2)	0.05753	0.05753	-	-	0.05753	0.05753	-	-
42	TOTAL COST OF GAS (40+41)	0.45999	0.50813	(0.04814)	(9.47)	0.45999	0.50813	(0.04814)	(9.47)
43	REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.46172	0.51004	(0.04832)	(9.47)	0.46172	0.51004	(0.04832)	(9.47)
45	PGA FACTOR ROUNDED TO NEAREST .001	0.462	0.510	(0.048)	(9.41)	0.462	0.510	(0.048)	(9.41)

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

COMPANY:
CITY GAS COMPANY OF FLORIDA

FOR THE PERIOD: APRIL 96 THROUGH MARCH 97

COMMODITY (Pipeline)	CURRENT MONTH: 497	(A) THERMS	(B) INV. AMOUNT	(C) COST PER THERM
1 Commodity Pipeline - Scheduled FTS (Ln 1 Page 10)		12,468,069	63,200,75	0.00507
2 Commodity Pipeline - Scheduled ITS				
3 No Notice Commodity Adjustment		(129,520)	(3,580,54)	
4 Commodity True-up (Line 2+3 Page 10)				
5 Commodity Adjustments				
6 Commodity Adjustments				
7				
8 TOTAL COMMODITY (Pipeline)		12,338,549	59,620,21	0.00483
Sched A-1 Ln 15 Sched A-1 Ln 1 Sched A-1 Ln 28				
SWING SERVICE				
9 Swing Service Scheduled				
10 Alert Day Volumes - FGT				
11 Operational Flow Order Volumes - FGT				
12 Less Alert Day Volumes Direct Billed to Others				
13 Operating Account Balancing				
14 Other - Net market delivery imbalance				
15				
16 TOTAL SWING SERVICE		0	0.00	0.00
Schedule A-1 Line 17 Schedule A-1 Line 3 Schedule A-1 Line 30				
COMMODITY OTHER				
17 Commodity Other - Scheduled FTS (Line 4 Page 10), (Line 52 Page 10)		12,338,549	2,614,473.02	0.21109
18 Commodity Other - Scheduled ITS				
19 Imbalance Cashout - FGT (Line 14 Page 10)			15,948.97	
20 Imbalance Cashout - Other Shippers (Line 24 Page 11)			0.00	
21 Imbalance Cashout - Transporting Cust (Line 15 Page 11)			0.00	
22 True-up - Other Shippers (Line 36 Page 10)		(8,281,265)	(84,037.34)	
23 Less: OSS, Margin Sharing, Company Use, and Refund (Lines 37+38+39+40 Page 11)		6,057,264	(1,324,784.62)	
24 TOTAL COMMODITY (Other)			1,221,500.03	0.20168
Schedule A-1 Line 18 Schedule A-1 Line 4 Schedule A-1 Line 31				
DEMAND				
25 Demand (Pipeline) Entitlement (Line 9 Page 10 Less: Line 26 and 29 Support Detail)		15,996,000	1,078,809.28	0.06744
26 Less Relinquished to End-Users (Line 25+32 Page 9)		(11,000)	(4,950.00)	0.45000
27 Less Relinquished Off System				
28 Other - Firm winter supply (Line 36 Page 9)		1,500,000	10,335.00	0.00689
29 Demand - No Notice				
30 Revenue Sharing - FGT				
31 Other - Storage Demand (Line 31 Page 11)		17,485,000	13,243.59	
32 TOTAL DEMAND			1,087,438	0.06276
Schedule A-1 Line 19+16 Sched A-1 Line 5+2 Sched A-1 Line 32 & 29				
OTHER				
33 Other - Monthly purchase from Peoples Gas (Line 15 Page 10)		9,683,50	4,976.74	0.51394
34 Peak Shaving				
35 Storage withdrawal				
36 Other				
37 Other				
38 Other				
39 Other				
40 TOTAL OTHER		9,684	4,976.74	0.51394
Schedule A-1 Line 20 Schedule A-1 Line 6 Schedule A-1 Line 33				

COMPANY:		CALCULATION OF TRUE-UP AND INTEREST PROVISION				SCHEDULE A-2 (REVISED 6/08/94) PAGE 4 OF 11			
CITY GAS COMPANY OF FLORIDA		APRIL 97		Through		MARCH 98			
FOR THE PERIOD OF:		CURRENT MONTH: 4/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
TRUE-UP CALCULATION									
1	PURCHASED GAS COST (Sch A-1 Ftx down line 4+6)	1,226,477	1,682,601	456,124	27.11%	1,226,477	1,682,601	456,124	27.11%
2	TRANSP GAS COST (Sch A-1 Ftx down line 1+2+3+5)	1,157,058	1,223,449	66,391	5.43%	1,157,058	1,223,449	66,391	5.43%
3	TOTAL	2,383,535	2,906,050	522,515	17.98%	2,383,535	2,906,050	522,515	17.98%
4	FUEL REVENUES (Sch A-1 Ftx down line 14) (NET OF REVENUE TAX)	2,675,508	2,899,436	223,928	7.72%	2,675,508	2,899,436	223,928	7.72%
5	TRUE-UP (COLLECTED) OR REFUNDED	(376,194)	(376,194)	-	0.00%	(376,194)	(376,194)	-	0.00%
6	FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,299,314	2,523,242	223,928	8.87%	2,299,314	2,523,242	223,928	8.87%
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(84,221)	(382,808)	(298,587)	78.00%	(84,221)	(382,808)	(298,587)	78.00%
8	INTEREST PROVISION-THIS PERIOD (21)	(13,144)	1,657	14,801	893.24%	(13,144)	1,657	14,801	893.24%
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST	(2,924,887)	353,297	3,278,184	927.88%	(2,924,887)	353,297	3,278,184	927.88%
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	376,194	376,194	-	0.00%	376,194	376,194	-	0.00%
10a	Refund (if applicable)	-	-	-	-	-	-	-	-
10b	Refund of interim rate increase	-	-	-	-	-	-	-	-
11	TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(2,646,058)	348,340	2,994,398	859.62%	(2,646,058)	348,340	2,994,398	859.62%
INTEREST PROVISION									
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(2,924,887)	353,297	3,278,184	927.88%				
13	ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	(2,632,914)	346,683	2,979,597	859.46%				
14	TOTAL (12+13)	(5,557,801)	699,980	6,257,781	893.99%				
15	AVERAGE (50% OF 14)	(2,778,901)	349,990	3,128,891	893.99%				
16	INTEREST RATE - FIRST DAY OF MONTH	0.05740	0.05740	-	0.00%				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05620	0.05620	-	0.00%				
18	TOTAL (16+17)	0.11360	0.11360	-	0.00%				
19	AVERAGE (50% OF 18)	0.05680	0.05680	-	0.00%				
20	MONTHLY AVERAGE (19/12 Months)	0.00473	0.00473	0.00000	0.06%				
21	INTEREST PROVISION (15x20)	(13,144)	1,657	14,801	893.24%				

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

COMPANY: CITY GAS COMPANY OF FLORIDA

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE
APRIL 96 Through MARCH 97

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

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

DATE	(A) PURCHASED FROM	(B) PURCHASED FOR	(C) SCH TYPE	(D) SYSTEM SUPPLY	(E) END USE	(F) TOTAL PURCHASED	COMMUNITY COST		(I) DEMAND COST	(J) OTHER CHARGES ACA/GR/FUEL	(K) TOTAL CENTS PER THERM
							(G) THIRD PARTY	(H) PIPELINE			
4/97	FGT		FTS-1					31,957	1,084,194	59,620	—
TOTAL				13,458,633	-	13,458,633	2,614,473	31,957	1,084,194	59,620	28.16

	CURRENT MONTH: 4/97		PERIOD TO DATE		DIFFERENCE		
	(A) ACTUAL	(B) ORG. EST.	(E) ACTUAL	(F) ORG. EST.	(C) AMOUNT	(D) %	
COST OF GAS PURCHASED							
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment (Line 8 A-1 support detail)	9,245	47,685	58,865	96,000	(38,440)	(80.61)	(28,271)
2 NO NOTICE SERVICE RESERVATION (Line 39 A-1 support detail)	9,660	11,401	19,966	26,226	(1,791)	(15.64)	(6,231)
3 SWING SERVICE (Line 18 A-1 support detail)							
4 COMMODITY (Other) (Line 24 A-1 support detail)	1,029,650	1,654,093	2,251,300	3,461,176	(624,243)	(37.74)	(1,209,826)
5 DEMAND (Line 32-29 A-1 support detail)	913,021	870,846	2,000,124	1,964,296	42,175	4.84	30,828
6 OTHER (Line 40 A-1 support detail)	5,556	5,359	10,572	13,623	236	4.40	(3,051)
LESS END-USE CONTRACT							
7 COMMODITY (Pipeline)	-	-	-	-	-	-	-
8 DEMAND	-	-	-	-	-	-	-
9	-	-	-	-	-	-	-
10 Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-
11 TOTAL COS (1+2+3+4+5+6+10)-(7+8+9)	1,967,371	2,569,434	4,350,906	5,561,321	(622,063)	(-4.02)	(1,210,415)
12 NET UNBILLED	(6,264)	(6,206)	(12,716)	(13,229)	(59)	0.95	511
13 COMPANY USE	3,224,365	2,563,229	5,899,893	5,548,092	641,156	24.82	351,801
14 TOTAL THERM SALES	9,644,811	6,249,642	21,963,160	12,581,642	3,354,969	54.32	9,401,316
THERMS PURCHASED							
15 COMMODITY (Pipeline) Billing Determinants Only (Line 8 A-1 support detail)	1,162,500	1,162,500	2,662,500	2,662,500	-	-	-
16 NO NOTICE SERVICE RESERVATION Billing Determinants Only (Line 29 A-1 support detail)							
17 SWING SERVICE Commodity (Line 24 A-1 support detail)	4,510,460	6,249,642	10,567,724	12,581,642	(1,739,162)	(27.83)	(2,014,118)
18 COMMODITY (Other) Billing Determinants Only (Line 32-29 A-1 support detail)	13,055,870	13,354,400	29,040,820	29,352,290	(298,570)	(2.24)	(311,470)
19 DEMAND Commodity (Line 40 A-1 support detail)	10,886	10,228	20,570	24,652	656	6.43	(4,282)
20 OTHER	-	-	-	-	-	-	-
21 COMMODITY (Pipeline)	-	-	-	-	-	-	-
22 DEMAND	-	-	-	-	-	-	-
23	-	-	-	-	-	-	-
24 TOTAL PURCHASES (17+18+20)-(21+23)	4,521,346	6,259,870	10,588,294	12,606,894	(1,736,524)	(27.77)	(2,018,400)
25 NET UNBILLED	(13,901)	(15,000)	(28,226)	(30,000)	1,099	(7.33)	1,774
26 COMPANY USE	6,353,564	6,244,870	12,276,046	12,576,694	108,174	1.74	(300,648)
27 TOTAL THERM SALES (24-26 Estimated only)	0,00096	0,00763	0,00313	0,00763	(0,00667)	(87.42)	(0,00450)
CENTS PER THERM							
28 COMMODITY (Pipeline) (1/15)	0,00831	0,00985	0,00751	0,00985	(0,00154)	(15.03)	(0,00234)
29 NO NOTICE SERVICE (2/16)							
30 SWING SERVICE (3/17)							
31 COMMODITY (Other) (4/18)	0,22832	0,26467	0,21304	0,27509	(0,03635)	(13.73)	(0,06205)
32 DEMAND (5/19)	0,06993	0,06521	0,06667	0,06692	0,00472	7.24	0,00195
33 OTHER (6/20)	0,51396	0,52395	0,51395	0,54817	(0,00999)	(1.91)	(0,03422)
LESS END-USE CONTRACT							
34 COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-
35 DEMAND (8/22)	-	-	-	-	-	-	-
36 (9/23)	-	-	-	-	-	-	-
37 TOTAL COST (11/24)	0,43513	0,41366	0,41092	0,44114	0,02147	5.19	(0,02022)
38 NET UNBILLED (12/25)	0,40559	0,41367	0,40559	0,44097	0,00692	8.92	0,00962
39 COMPANY USE (13/26)	0,30965	0,41465	0,35442	0,44219	(0,10500)	(25.32)	(0,08777)
40 TOTAL THERM SALES (11/27)	0,05719	0,05753	0,05753	0,05753	-	-	-
41 TRUE UP (E-2)	0,36718	0,42118	0,41195	0,40972	(0,10500)	(22.24)	(0,08777)
42 TOTAL COST OF GAS (40+41)	1,00376	1,00376	1,00376	1,00376	-	-	-
43 REVENUE TAX FACTOR	0,36656	0,47346	0,41350	0,50190	(0,10540)	(22.24)	(0,08810)
44 PGA FACTOR ADJUSTED FOR TAXES (42+43)	0,369	0,474	0,414	0,502	(0,135)	(22.15)	(0,086)
45 PGA FACTOR ROUNDED TO NEAREST .001							

COMPARISON OF ACTUAL VERSUS FLEX DOWN ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR (Flex Down) PAGE 2 OF 11

	(A) ACTUAL	(B) FLEX DOWN ESTIMATE	(C) DIFFERENCE		(D) %		(E) ACTUAL	(F) ORIG. EST.	(G) AMOUNT	(H) %
			AMOUNT	%	AMOUNT	%				
COST OF GAS PURCHASED										
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment (Line 8 A.1 support detail)	9,240	11,019	(1,774)	(16.10)	66,865	43,658	23,207	57.02		
2 NO NOTICE SERVICE RESERVATION (Line 29 A.1 support detail)	9,660	11,451	(1,791)	(15.64)	19,895	60,115	(20,120)	(30.16)		
3 SWING SERVICE (Line 16 A.1 support detail)										
4 COMMODITY (Other) (Line 24 A.1 support detail)	1,029,850	1,354,570	(324,720)	(23.97)	2,251,360	2,536,921	(285,571)	(11.26)		
5 DEMAND (Line 32-29 A.1 support detail)	513,021	679,213	33,658	3.85	2,000,124	1,980,670	19,154	0.97		
6 OTHER (Line 40 A.1 support detail)	5,566	5,359	206	4.40	10,572	13,623	(3,051)	(22.40)		
LESS END-USE CONTRACT										
7 COMMODITY (Pipeline)										
8 DEMAND										
9										
10 Second Prior Month Purchase Adj. (OPTIONAL)										
11 TOTAL COS (1+2+3+4+5+6+10)/(7+8+9)	1,967,371	2,261,612	(294,241)	(13.01)	4,350,906	4,615,487	(264,581)	(5.73)		
12 NET UNBILLED	(6,264)	(5,719)	(545)	9.52	(12,716)	(11,216)	(1,500)	13.39		
13 COMPANY USE	3,224,385	2,255,863	968,622	42.93	5,899,893	4,604,271	1,295,622	28.14		
14 TOTAL THERM SALES										
THERMS PURCHASED										
15 COMMODITY (Pipeline) Billing Determinants Only (Line 8 A.1 support detail)	9,644,611	6,196,280	3,448,331	55.65	21,983,160	12,619,580	9,363,580	74.20		
16 NO NOTICE SERVICE RESERVATION Billing Determinants Only (Line 29 A.1 support detail)	1,162,500	1,162,500	-	-	2,662,500	4,072,500	(1,410,000)	(34.62)		
17 SWING SERVICE Commodity										
18 COMMODITY (Other) Commodity (Line 24 A.1 support detail)	4,510,460	6,196,280	(1,685,820)	(27.21)	10,567,724	12,619,580	(2,051,856)	(16.26)		
19 DEMAND Billing Determinants Only (Line 32-29 A.1 support detail)	13,055,820	13,694,700	(638,880)	(4.60)	29,040,820	30,012,600	(971,780)	(3.24)		
20 OTHER Commodity (Line 40 A.1 support detail)	10,866	10,228	638	6.43	20,570	24,352	(4,282)	(17.23)		
LESS END-USE CONTRACT										
21 COMMODITY (Pipeline)										
22 DEMAND										
23										
24 TOTAL PURCHASES (17+18+20)-(21+23)	4,521,346	6,206,568	(1,685,162)	(27.15)	10,568,294	12,644,432	(2,056,138)	(16.26)		
25 NET UNBILLED	(13,901)	(15,000)	1,099	-	(28,226)	(30,000)	1,774	(5.91)		
26 COMPANY USE	6,353,584	6,191,508	162,076	2.62	12,276,046	12,614,432	(338,386)	(2.56)		
27 TOTAL THERM SALES (24-26 Estimated only)										
CENTS PER THERM										
28 COMMODITY (Pipeline) (1/15)	0.00096	0.00178	(0.00082)	(46.07)	0.00313	0.00348	(0.00035)	(10.26)		
29 NO NOTICE SERVICE (2/16)	0.00831	0.00985	(0.00154)	(15.63)	0.00751	0.00965	(0.00214)	(23.76)		
30 SWING SERVICE (3/17)										
31 COMMODITY (Other) (4/18)	0.22932	0.21961	0.00971	4.44	0.21304	0.20103	0.01201	5.97		
32 DEMAND (5/19)	0.06993	0.06425	0.00568	8.84	0.06687	0.06600	0.00087	4.35		
33 OTHER (6/20)	0.51366	0.52395	(0.00999)	(1.91)	0.51395	0.54817	(0.03422)	(6.24)		
LESS END-USE CONTRACT										
34 COMMODITY Pipeline (7/21)										
35 DEMAND (8/22)										
36										
37 TOTAL COST (11/24)	0.43513	0.36439	0.07074	19.41	0.41092	0.36502	0.04590	12.57		
38 NET UNBILLED (12/25)	0.45059	0.38127	0.06932	18.18	0.45059	0.37387	0.07672	20.52		
39 COMPANY USE (13/26)	0.30665	0.35228	(0.04563)	(15.23)	0.35442	0.36589	(0.01147)	(3.13)		
40 TOTAL THERM SALES (11/27)	0.05753	0.05753	-	-	0.05753	0.05753	-	-		
41 TRUE-UP (E-2)	0.36116	0.42291	(0.06165)	(13.16)	0.41195	0.42342	(0.01147)	(2.71)		
42 TOTAL COST OF GAS (40+41)	1.00376	1.00376	-	-	1.00376	1.00376	-	-		
43 REVEALE TAX FACTOR	0.36656	0.42440	(0.05784)	(13.16)	0.41350	0.42501	(0.01151)	(2.71)		
44 PGA FACTOR ADJUSTED FOR TAXES (42+43)										
45 PGA FACTOR ROUNDED TO NEAREST .001	0.369	0.424	(0.055)	(12.97)	0.414	0.425	(0.011)	(2.59)		

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

COMPANY:
CITY GAS COMPANY OF FLORIDA

FOR THE PERIOD APRIL 17 THROUGH MARCH 18

COMMODITY (Pipeline)	CURRENT MONTH	597	(A) PREMIUM	(B) INV. AMOUNT	(C) COST PER PREMIUM
1 Commodity Pipeline - Scheduled FTS (Line 1 Page 10)			10,274,870	22,577.79	0.00220
2 Commodity Pipeline - Scheduled ITS					
3 No Notice Commodity Adjustment			(830,259)	(13,332.55)	
4 Commodity True-up (Line 2+3 Page 10)					
5 Commodity Adjustments					
6 Commodity Adjustments					
7					
8 TOTAL COMMODITY (Pipeline)			9,644,611	9,245.24	0.00096
			Sched A-1 Ln 15	Sched A-1 Ln 1	Sched A-1 Ln 28
SWING SERVICE					
9 Swing Service Schedules					
10 Alert Day Volumes - FGT					
11 Operational Flow Order Volumes - FCT					
12 Less Alert Day Volumes Direct Billed to Others					
13 Operating Account Balancing					
14 C-her - Net market delivery imbalance					
15					
16 TOTAL SWING SERVICE			0	0.00	0.00
			Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30
COMMODITY OTHER					
17 Commodity Other - Scheduled FTS (Line 4 Page 10) (Line 56 Page 10)			9,644,611	2,291,949.06	0.23764
18 Commodity Other - Scheduled ITS					
19 Imbalance Cashout - FGT (Line 14 Page 10)				13.79	
20 Imbalance Cashout - Other Shippers (Line 24 Page 11)				17,132.99	
21 Imbalance Cashout - Transporting Cust (Line 15 Page 11)				1,156.77	
22 True-up - Other Shippers (Line 36 Page 10)				(68,800.29)	
23 Less OSS, Margin Sharing, and Company Use (Lines 37+38+39 Page 11)			(5,134,151)	(1,211,602.61)	
24 TOTAL COMMODITY (Other)			4,510,460	1,029,849.71	0.22832
			Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31
DEMAND					
25 Demand (Pipeline) Entitlement (Line 9 Page 10 Less Line 26 and 29 Support Detail)			13,066,820	904,891.71	0.06925
26 Less Relinquished to End-Users (Line 6+13 Page 9)			(11,000)	(5,115.00)	0.46500
27 Less Relinquished Off System					
28 Other - Firm winter supply (Line 19 Page 9)			1,162,500	9,660.38	0.00831
29 Demand - No Notice (Line 31 Page 11)					
30 Revenue Sharing - FGT (Line 31 Page 11)			14,218,320	13,243.59	0.06489
31 Other - Storage Demand				922,681	
32 TOTAL DEMAND			14,218,320	922,681	0.06489
			Sched A-1 Line 19+16	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29
OTHER					
33 Other - Monthly purchase from Peoples Gas (Line 15 Page 10)			10,886.10	5,594.91	0.51395
34 Peak Shaving					
35 Storage withdrawal					
36 Other					
37 Other					
38 Other					
39 Other					
40 TOTAL OTHER			10,886	5,594.91	0.51395
			Schedule A-1 Line 20	Schedule A-1 Line 6	Schedule A-1 Line 33

COMPANY:		CALCULATION OF TRUE-UP AND INTEREST PROVISION						SCHEDULE A-2	
CITY GAS COMPANY OF FLORIDA		APRIL 97		Through		MARCH 98		(REVISED 6/08/94)	
FOR THE PERIOD OF:								PAGE 4 OF 11	
		CURRENT MONTH: 5/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
TRUE-UP CALCULATION									
1	PURCHASED GAS COST (Sch A-1 Fix down line 4+6)	1,035,445	1,359,929	324,484	23.86%	2,261,922	2,550,544	288,622	11.32%
2	TRANSP GAS COST (Sch A-1 Fix down line 1+2+3+5)	931,926	901,683	(30,243)	-3.35%	2,088,984	2,064,943	(24,041)	-1.16%
3	TOTAL	1,967,371	2,261,612	294,241	13.01%	4,350,906	4,615,487	264,581	5.73%
4	FUEL REVENUES (Sch A-1 Fix down line 14) NET OF REVENUE TAX	3,224,385	2,255,893	(968,492)	-42.93%	5,899,893	4,604,271	(1,295,622)	-28.14%
5	TRUE-UP (COLLECTED) OR REFUNDED	(376,194)	(376,194)	-	0.00%	(752,388)	(752,388)	-	0.00%
6	FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,848,191	1,879,699	(968,492)	-51.52%	5,147,505	3,851,883	(1,295,622)	-33.64%
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	880,820	(381,913)	(1,262,733)	330.63%	796,599	(763,604)	(1,560,203)	204.32%
8	INTEREST PROVISION-THIS PERIOD (21)	(9,442)	(9,341)	101	-1.08%	(22,586)	(18,797)	3,789	-20.16%
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST	(2,646,058)	(1,995,228)	650,830	-32.62%	(2,924,887)	(1,995,228)	929,659	-46.59%
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	376,194	376,194	-	0.00%	752,388	752,388	-	0.00%
10a	Refund (if applicable)	-	-	-	---	-	-	-	---
10b	Refund of interim rate increase	-	-	-	---	-	-	-	---
11	TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(1,398,486)	(2,010,288)	(611,802)	30.43%	(1,398,486)	(2,025,241)	(626,755)	30.95%
INTEREST PROVISION									
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(2,646,058)	(1,995,228)	650,830	-32.62%				
13	ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	(1,389,044)	(2,000,947)	(611,903)	30.58%				
14	TOTAL (12+13)	(4,035,102)	(3,996,175)	38,927	-0.97%				
15	AVERAGE (50% OF 14)	(2,017,551)	(1,998,088)	19,463	-0.97%				
16	INTEREST RATE - FIRST DAY OF MONTH	0.05620	0.05620	-	0.00%				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05600	0.05600	-	0.00%				
18	TOTAL (16+17)	0.11220	0.11220	-	0.00%				
19	AVERAGE (50% OF 18)	0.05610	0.05610	-	0.00%				
20	MONTHLY AVERAGE (19/12 Months)	0.00468	0.00468	(0.00000)	-0.11%				
21	INTEREST PROVISION (15x20)	(9,442)	(9,341)	101	-1.08%				

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

COMPANY: CITY GAS COMPANY OF FLORIDA

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

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

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

APRIL 97

Through

MARCH 98

DATE	(A) PURCHASED FROM	(B) PURCHASED FOR	(C) SCH TYPE	(D) SYSTEM SUPPLY	(E) END USE	(F) TOTAL PURCHASED	COMMODITY COST		(I) DEMAND COST	(J) OTHER CHARGES ACA/GRV/FUEL	(K) TOTAL CENTS PER THERM
							(G) THIRD PARTY	(H) PIPELINE			
5/97	FGT		FTS-1					24,980	909,437	9,245	—
TOTAL				10,631,040	-	10,631,040	2,291,949	24,980	909,437	9,245	30.44

TRANSPORTATION SYSTEM SUPPLY

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

FOR THE PERIOD OF: 5/01/97 Through 5/31/97

MONTH: 5/97

(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT MMBtu/d	(D) NET AMOUNT MMBtu/d	(E) MONTHLY GROSS MMBtu	(F) MONTHLY NET MMBtu	(G) WELLHEAD PRICE \$/MMBtu	(H) CITYGATE PRICE (GxE)/F
	CS-8						
	Carnes						
	Col Gulf						
	CS-11						
	CS-8						
	Mops						
	CS-8						
	Carnes						
	NW Hialeah						
	Citronelle						
	CS-8						
	Carnes						
	City Gate						
	CS-8						
	CS-8						
	Carnes						
	CS-8						
	CS-8						
	TOTAL	574.937	555.673	1,063,104	1,027,479		
				WEIGHTED AVERAGE		2.1559	2.2307

NOTE: CITY GATE PRICE SHOULD NOT INCLUDE FGT TRANSPORTATION CHARGES

FOR THE PERIOD OF:

APRIL 97 Through MARCH 98

	CURRENT MONTH: 5/97		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
1 RESIDENTIAL	1,681,578	1,764,404	82,826	4.93%	3,230,437	3,760,058	529,621	16.39%
2 COMMERCIAL	3,714,369	3,985,506	271,137	7.30%	7,114,167	7,778,086	663,919	9.33%
3 COMMERCIAL LARGE VOL 1	-	-	-	0.00%	-	-	-	0.00%
4 COMMERCIAL LARGE VOL 2	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
5 TOTAL FIRM	5,395,947	5,749,910	353,963	6.56%	10,344,604	11,538,144	1,193,540	11.54%
THERM SALES (INTERRUPTIBLE)								
6 INTERRUPTIBLE	275,113	494,960	219,847	79.91%	712,470	1,038,550	326,080	45.77%
7 LARGE INTERRUPTIBLE	682,524	-	(682,524)	-100.00%	1,218,972	-	(1,218,972)	-100.00%
8 TRANSPORTATION	2,005,186	-	(2,005,186)	-100.00%	4,330,824	-	(4,330,824)	-100.00%
9 TOTAL INTERRUPTIBLE	2,962,823	494,960	(2,467,863)	-83.29%	6,262,266	1,038,550	(5,223,716)	-83.42%
10 TOTAL THERM SALES	8,358,770	6,244,870	(2,113,900)	-25.29%	16,606,870	12,576,694	(4,030,176)	-24.27%
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
11 RESIDENTIAL	92,512	96,778	4,266	4.61%	92,660	97,094	4,434	4.79%
12 COMMERCIAL	4,725	5,002	277	5.86%	4,724	4,989	265	5.61%
13 COMMERCIAL LARGE VOL 1	-	-	-	0.00%	-	-	-	0.00%
14 COMMERCIAL LARGE VOL 2	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
15 TOTAL FIRM	97,237	101,780	4,543	4.67%	97,384	102,083	4,699	4.83%
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
16 INTERRUPTIBLE	10	13	3	30.00%	11	13	2	18.18%
17 LARGE INTERRUPTIBLE	4	3	(1)	-25.00%	4	3	(1)	-25.00%
18 TRANSPORTATION	51	-	(51)	-100.00%	51	-	(51)	-100.00%
19 TOTAL INTERRUPTIBLE	65	16	(49)	-75.38%	66	16	(50)	-75.76%
20 TOTAL CUSTOMERS	97,302	101,796	4,494	4.62%	97,450	102,099	4,649	4.77%
THERM USE PER CUSTOMER								
21 RESIDENTIAL	18	18	0	0.30%	17	19	2	11.76%
22 COMMERCIAL	786	797	11	1.36%	753	780	27	3.59%
23 COMMERCIAL LARGE VOL 1	-	-	-	0.00%	-	-	-	0.00%
24 COMMERCIAL LARGE VOL 2	-	-	-	0.00%	-	-	-	0.00%
25 INTERRUPTIBLE	27,511	38,074	10,563	38.40%	32,385	39,944	7,559	23.34%
26 LARGE INTERRUPTIBLE	170,631	-	(170,631)	-100.00%	152,372	-	(152,372)	-100.00%
27 TRANSPORTATION	39,317	-	(39,317)	-100.00%	42,459	-	(42,459)	-100.00%

	CURRENT MONTH 5/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline)	27,844	49,247	(21,403)	(43.46)	96,709	145,362	(52,673)	(54.26)
2 NO NOTICE SERVICE RESERVATION	9,342	18,721	(9,379)	(50.06)	29,344	56,787	(27,443)	(46.33)
3 SWING SERVICE								
4 COMMODITY (Other)	1,433,870	1,677,722	(243,852)	(14.53)	3,685,220	5,069,090	(1,403,870)	(27.59)
5 DEMAND	59,245	1,155,481	(1,096,236)	(40.09)	2,692,369	3,504,959	(812,590)	(23.16)
6 OTHER	5,129	4,879	250	5.12	15,701	14,799	902	6.12
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)								
8 DEMAND								
9								
10 Second Prior Month Purchase Adj. (OPTIONAL)								
11 TOTAL COGS (1+2+3+4+5+6-10+7+8+9)	2,166,437	2,906,050	(739,613)	(25.36)	6,519,343	8,815,017	(2,295,674)	(26.34)
12 NET UNBILLED	(5,866)	(6,614)	748	(11.29)	(18,566)	(20,062)	1,496	(7.36)
13 COMPANY USE	3,115,943	2,859,436	256,507	7.47	9,015,836	8,764,967	250,869	2.51
14 TOTAL THERM SALES								
THERMS PURCHASED								
15 COMMODITY (Pipeline)	12,092,920	6,454,364	5,638,556	87.36	34,016,080	19,578,298	14,437,782	74.02
16 NO NOTICE SERVICE RESERVATION	1,125,000	1,900,544	(775,544)	(40.81)	3,787,500	5,765,287	(1,977,787)	(34.31)
17 SWING SERVICE								
18 COMMODITY (Other)	5,791,716	6,454,364	(662,648)	(10.27)	16,359,442	19,578,298	(3,218,856)	(16.44)
19 DEMAND	9,352,910	17,733,973	(8,381,063)	(47.26)	38,393,730	51,793,052	(13,399,322)	(28.63)
20 OTHER	9,979	9,923	56	0.56	30,549	30,100	449	1.49
21 COMMODITY (Pipeline)								
22 DEMAND								
23								
24 TOTAL PURCHASES (17+18+20+21+23)	5,801,697	6,464,307	(662,610)	(10.25)	16,369,991	19,608,398	(3,238,407)	(16.41)
25 NET UNBILLED	(13,022)	(15,000)	1,978	(41.248)	(41,248)	(45,000)	3,752	(8.34)
26 COMPANY USE	6,134,024	5,449,307	(684,717)	(11.16)	18,410,070	19,563,398	(1,153,328)	(5.90)
27 TOTAL THERM SALES (24-26 Estimated only)								
CENTS PER THERM								
28 COMMODITY (Pipeline)	0.00230	0.00763	(0.00533)	(69.86)	0.00284	0.00763	(0.00479)	(62.78)
29 NO NOTICE SERVICE	0.00631	0.00665	(0.00034)	(15.63)	0.00775	0.00985	(0.00210)	(21.32)
30 SWING SERVICE								
31 COMMODITY (Other)	0.24757	0.25994	(0.01237)	(4.76)	0.22527	0.25994	(0.03467)	(13.34)
32 DEMAND	0.07401	0.06516	0.00885	13.58	0.07013	0.06516	0.00497	7.63
33 OTHER	0.51368	0.49169	0.02229	4.53	0.51396	0.49166	0.02230	4.54
34 COMMODITY (Pipeline)								
35 DEMAND								
36								
37 TOTAL COST	0.37376	0.44655	(0.07279)	(16.86)	0.36776	0.44655	(0.05179)	(11.62)
38 NET UNBILLED	0.40569	0.44593	0.03966	2.19	0.45059	0.44562	0.00477	1.07
39 COMPANY USE	0.36351	0.45060	(0.08709)	(21.55)	0.35412	0.45059	(0.09647)	(21.41)
40 TOTAL THERM SALES	0.05753	0.05753			0.05753	0.05753		
41 TRUE-UP	0.41104	0.50813	(0.09709)	(19.11)	0.41165	0.50812	(0.09647)	(18.99)
42 TOTAL COST OF GAS	1.00376	1.00376			1.00376	1.00376		
43 REVENUE TAX FACTOR	0.41259	0.51004	(0.09745)	(19.11)	0.41320	0.51003	(0.09683)	(18.99)
44 PGA FACTOR ADJUSTED FOR TAXES	0.41259	0.51004	(0.09745)	(19.11)	0.41320	0.51003	(0.09683)	(18.99)
45 PGA FACTOR ROUNDED TO NEAREST .001	0.413	0.510	(0.097)	(19.02)	0.413	0.510	(0.097)	(19.02)

COMPANY:		CALCULATION OF TRUE-UP AND INTEREST PROVISION						SCHEDULE A-2	
CITY GAS COMPANY OF FLORIDA		APRIL 97		Through		MARCH 98		(REVISED 6/08/94)	
FOR THE PERIOD OF:								PAGE 4 OF 11	
		CURRENT MONTH: 6/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
TRUE-UP CALCULATION									
1	PURCHASED GAS COST (Sch A-1 Fix down line 4+6)	1,438,999	1,682,601	243,602	14.48%	3,700,921	5,103,889	1,402,968	27.49%
2	TRANSP GAS COST (Sch A-1 Fix down line 1+2+3+5)	729,438	1,223,449	494,011	40.38%	2,818,422	3,711,128	892,706	24.05%
3	TOTAL	2,168,437	2,906,050	737,613	25.38%	6,519,343	8,815,017	2,295,674	26.04%
4	FUEL REVENUES (Sch A-1 Fix down line 14) (NET OF REVENUE TAX)	3,115,943	2,899,436	(216,507)	-7.47%	9,015,836	8,794,957	(220,879)	-2.51%
5	TRUE-UP (COLLECTED) OR REFUNDED	(376,194)	(376,194)	-	0.00%	(1,128,582)	(1,128,582)	-	0.00%
6	FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,739,749	2,523,242	(216,507)	-8.58%	7,887,254	7,666,375	(220,879)	-2.88%
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	571,312	(382,808)	(954,120)	249.24%	1,367,911	(1,148,642)	(2,516,553)	219.09%
8	INTEREST PROVISION-THIS PERIOD (21)	(4,328)	(8,624)	(4,296)	49.81%	(26,914)	(16,321)	10,593	-64.90%
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST	(1,398,486)	(2,011,414)	(612,928)	30.47%	(2,924,887)	353,297	3,278,184	927.88%
9A	ADJUST BEGINNING ESTIMATE	-	170,076	170,076	100.00%	-	(2,173,492)	(2,173,492)	100.00%
9B	BEGINNING OF PERIOD TRUE-UP AND INTEREST	(1,398,486)	(1,841,338)	(442,852)	24.05%	(2,924,887)	(1,820,195)	1,104,692	-60.69%
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	376,194	376,194	-	0.00%	1,128,582	1,128,582	-	0.00%
10a	Refund (if applicable)	-	-	-	---	-	-	-	---
10b	Refund of interim rate increase	-	-	-	---	-	-	-	---
11	TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(455,308)	(1,856,576)	(1,401,268)	75.48%	(455,308)	(1,856,576)	(1,401,268)	75.48%
INTEREST PROVISION									
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(1,398,486)	(1,841,338)	(442,852)	24.05%				
13	ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	(450,980)	(1,847,952)	(1,396,972)	75.60%				
14	TOTAL (12+13)	(1,849,466)	(3,689,290)	(1,839,824)	49.87%				
15	AVERAGE (50% OF 14)	(924,733)	(1,844,645)	(919,912)	49.87%				
16	INTEREST RATE - FIRST DAY OF MONTH	0.05600	0.05600	-	0.00%				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05620	0.05620	-	0.00%				
18	TOTAL (16+17)	0.11220	0.11220	-	0.00%				
19	AVERAGE (50% OF 18)	0.05610	0.05610	-	0.00%				
20	MONTHLY AVERAGE (19/12 Months)	0.00468	0.00468	(0.00000)	-0.11%				
21	INTEREST PROVISION (15x20)	(4,328)	(8,624)	(4,296)	49.81%				

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

COMPANY: CITY GAS COMPANY OF FLORIDA

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

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

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

APRIL 97

Through

MARCH 98

DATE	(A) PURCHASED FROM	(B) PURCHASED FOR	(C) SCH TYPE	(D) SYSTEM SUPPLY	(E) END USE	(F) TOTAL PURCHASED	COMMODITY COST		(I) DEMAND COST	(J) OTHER CHARGES ACA/GR/FUEL	(K) TOTAL CENTS PER THERM
							(G) THIRD PARTY	(H) PIPELINE			
6/97	FGT		FTS-1					31,321	688,650	27,844	--
TOTAL				12,574,520	-	12,574,520	2,903,185	31,321	688,650	27,844	29.03

Company: City Gas Company of Florida

THERM SALES AND CUSTOMER DATA

SCHEDULE A-6

(REVISED 8/19/93)

PAGE 7 OF 11

FOR THE PERIOD OF:

APRIL 97

Through

MARCH 98

	CURRENT MONTH: 6/97		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
1 RESIDENTIAL	1,456,519	1,720,454	263,935	18.12%	4,686,956	5,480,512	793,556	16.93%
2 COMMERCIAL	3,624,797	3,967,470	342,673	9.45%	10,738,964	11,745,556	1,006,592	9.37%
3 COMMERCIAL LARGE VOL 1	-	-	-	0.00%	-	-	-	0.00%
4 COMMERCIAL LARGE VOL 2	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
5 TOTAL FIRM	5,081,316	5,687,924	606,608	11.94%	15,425,920	17,226,068	1,800,148	11.67%
THERM SALES (INTERRUPTIBLE)								
6 INTERRUPTIBLE	218,545	504,040	285,495	130.63%	931,015	1,542,590	611,575	65.69%
7 LARGE INTERRUPTIBLE	834,163	-	(834,163)	-100.00%	2,053,135	-	(2,053,135)	-100.00%
8 TRANSPORTATION	1,922,263	-	(1,922,263)	-100.00%	6,253,087	-	(6,253,087)	-100.00%
9 TOTAL INTERRUPTIBLE	2,974,971	504,040	(2,470,931)	-83.06%	9,237,237	1,542,590	(7,694,647)	-83.30%
10 TOTAL THERM SALES	8,056,287	6,191,964	(1,864,323)	-23.14%	24,663,157	18,768,658	(5,894,499)	-23.90%
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
11 RESIDENTIAL	92,397	96,456	4,059	4.39%	92,572	96,881	4,309	4.65%
12 COMMERCIAL	4,730	5,039	309	6.53%	4,726	5,006	280	5.92%
13 COMMERCIAL LARGE VOL 1	-	-	-	0.00%	-	-	-	0.00%
14 COMMERCIAL LARGE VOL 2	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
15 TOTAL FIRM	97,127	101,495	4,368	4.50%	97,298	101,887	4,589	4.72%
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
16 INTERRUPTIBLE	10	13	3	30.00%	11	13	2	18.18%
17 LARGE INTERRUPTIBLE	4	3	(1)	-25.00%	4	3	(1)	-25.00%
18 TRANSPORTATION	52	-	(52)	-100.00%	51	-	(51)	-100.00%
19 TOTAL INTERRUPTIBLE	66	16	(50)	-75.76%	66	16	(50)	-75.76%
20 TOTAL CUSTOMERS	97,193	101,511	4,318	4.44%	97,364	101,903	4,539	4.66%
THERM USE PER CUSTOMER								
21 RESIDENTIAL	16	18	2	13.15%	17	19	2	11.76%
22 COMMERCIAL	766	787	21	2.74%	757	782	25	3.30%
23 COMMERCIAL LARGE VOL 1	-	-	-	0.00%	-	-	-	0.00%
24 COMMERCIAL LARGE VOL 2	-	-	-	0.00%	-	-	-	0.00%
25 INTERRUPTIBLE	21,855	38,772	16,917	77.41%	28,213	39,554	11,341	40.20%
26 LARGE INTERRUPTIBLE	208,541	-	(208,541)	-100.00%	171,095	-	(171,095)	-100.00%
27 TRANSPORTATION	36,967	-	(36,967)	-100.00%	40,870	-	(40,870)	-100.00%

COMPANY CITY GAS COMPANY OF FLORIDA ESTIMATED FOR THE PERIOD OF APRIL 87 Through MARCH 88

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

SCHEDULE A-1 (REVISED 9/87) PAGE 1 OF 11

	CURRENT MONTH		PERIOD TO DATE		DIFFERENCE	
	ACTUAL	ORG EST	ACTUAL	ORG EST	GO AMOUNT	H AMOUNT
COST OF GAS PURCHASED						
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment (Line 8 A.1 support detail)	29,143	43,540	125,852	187,224	(61,372)	(12,78)
2 NO NOTICE SERVICE RESERVATION (Line 29 A.1 support detail)	9,660	11,851	39,004	48,756	(9,754)	(20,00)
3 SWING SERVICE (Line 16 A.1 support detail)						
4 COMMODITY (Other) (Line 24 A.1 support detail)	1,054,871	1,442,231	4,740,391	6,466,943	(1,726,552)	(28,70)
5 DEMAND (Line 32, 29 A.1 support detail)	748,043	870,846	3,440,412	3,677,896	(237,484)	(5,46)
6 OTHER (Line 40 A.1 support detail)	4,417	4,336	20,118	23,190	(3,042)	(13,13)
LESS END-USE CONTRACT						
7 COMMODITY (Pipeline)						
8 DEMAND						
9						
10 Second Prior Month Purchase Adj. (OPTIONAL)						
11 TOTAL, CO.S (1+2+3+4+5+10)/(7+8+9)	1,846,134	2,372,803	8,365,477	10,403,981	(2,038,504)	(19,59)
12 NET UNBILLED	(4,478)	(9,171)	(27,448)	(29,389)	2,306	(9,39)
13 COMPANY USE	2,796,111	2,396,632	11,801,340	10,378,611	1,423,326	(13,71)
14 TOTAL THERM SALES	12,703,760	5,756,758	46,279,860	24,537,761	22,242,099	90,13
THERM PURCHASED						
15 COMMODITY (Pipeline) Billing Determinants Only (Line 8 A.1 support detail)	1,162,500	1,162,500	4,950,000	4,950,000		
16 NO NOTICE SERVICE RESERVATION Billing Determinants Only (Line 29 A.1 support detail)						
17 SWING SERVICE Commodity (Line 24 A.1 support detail)	5,183,773	5,756,758	21,143,215	24,537,761	(2,994,546)	(12,20)
18 COMMODITY (Other) Billing Determinants Only (Line 32, 29 A.1 support detail)	16,738,430	13,354,490	55,132,160	55,630,480	(498,320)	(0,90)
19 DEMAND Commodity (Line 40 A.1 support detail)	8,595	8,502	39,144	43,288	(4,144)	(9,57)
20 OTHER						
LESS END-USE CONTRACT						
21 COMMODITY (Pipeline)						
22 DEMAND						
23						
24 TOTAL PURCHASES: (17+18+20)/(21+23)	5,192,368	5,767,251	21,582,259	24,581,049	(2,998,690)	(12,20)
25 NET UNBILLED	(9,937)	(15,000)	(51,185)	(60,000)	8,815	(14,69)
26 COMPANY USE	6,134,024	5,752,391	24,544,094	24,521,049	23,045	(0,09)
27 TOTAL THERM SALES (24-26 Estimated only)						
CENTS PER THERM						
28 COMMODITY (Pipeline) (17/15)	0.00279	0.00763	0.00269	0.00763	(0.00484)	(64,74)
29 NO NOTICE SERVICE (2/16)	0.00831	0.00985	0.00768	0.00985	(0.00197)	(20,00)
30 SWING SERVICE (3/17)						
31 COMMODITY (Other) (4/18)	0.20349	0.25044	0.22003	0.29355	(0.04352)	(16,51)
32 DEMAND (5/19)	0.04469	0.06521	0.06240	0.06611	(0.00371)	(5,81)
33 OTHER (6/20)	0.51390	0.50401	0.00669	0.53952	(0.02107)	(3,94)
LESS END-USE CONTRACT						
34 COMMODITY Pipeline (7/21)						
35 DEMAND (8/22)						
36						
37 TOTAL COST (9/23)	0.26555	0.41142	0.30761	0.42325	(0.03564)	(8,42)
38 NET UNBILLED (10/25)	0.65059	0.41140	0.49269	0.42282	0.02777	6,57
39 COMPANY USE (13/26)	0.30957	0.41249	0.34083	0.42429	(0.06346)	(19,67)
40 TOTAL THERM SALES (11/27)	0.05753	0.05753	0.05753	0.05753		
41 TRUE-UP (E 2)	0.35650	0.47002	0.39836	0.48182	(0.08346)	(17,32)
42 TOTAL COST OF GAS (40+41)	1.00316	1.00316	1.00316	1.00316		
43 REVENUE TAX FACTOR	0.25985	0.47179	0.37965	0.48363	(0.06377)	(17,32)
44 PGA FACTOR ADJUSTED FOR TAXES (42+43)	0.960	0.472	0.600	0.484	(0.084)	(17,36)
45 PGA FACTOR REQUESTED TO YEAR-END '01						

COMMODITY (Pipeline) Includes No Notice Commodity Adjustment (Line 8 A.1 support detail)	APRIL 87		MARCH 88		PERIOD TO DATE		DIFFERENCE
	CURRENT MONTH		THRU		DIFFERENCE		
	(A)	(B)	(C)	(D)	(E)	(F)	
COST OF GAS PURCHASED	ACTUAL	FLEX DOWN ESTIMATE	AMOUNT	%	ACTUAL	ORG EST	AMOUNT
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment (Line 8 A.1 support detail)	25 143	50 868	(21 745)	(42.73)	125 852	200 270	(74 418)
2 NO NOTICE SERVICE RESERVATION (Line 25 A.1 support detail)	9 660	19 340	(9 680)	(50.06)	39 004	76 132	(37 128)
3 SWING SERVICE (Line 16 A.1 support detail)							
4 COMMODITY (Other) (Line 24 A.1 support detail)	1 054 871	1 733 646	(678 775)	(39.75)	4 740 091	6 422 736	(2 082 645)
5 DEMAND (Line 32, 29 A.1 support detail)	748 543	1 192 997	(444 354)	(37.25)	3 442 412	4 698 366	(1 255 954)
6 OTHER (Line 42 A.1 support detail)	4 417	5 041	(624)	(12.38)	20 116	19 840	276
LESS END-USE CONTRACT							
7 COMMODITY (Pipeline)							
8 DEMAND							
9							
10 Second Four Month Purchase Ag. (OPTIONAL)							
11 TOTAL COG (1+2+3+4+5+6+10)/(7+8+9)	1 846 134	3 002 919	(1 156 785)	(38.52)	8 365 337	11 817 934	(3 452 597)
12 NET UNBILLED	(4 478)	(6 634)	2 156	(34.48)	(23 063)	(26 896)	3 833
13 COMPANY USE	2 786 111	2 996 385	(209 974)	(7.31)	11 801 947	11 791 042	10 865
14 TOTAL THERM SALES							
THERMS PURCHASED							
15 COMMODITY (Pipeline) Billing Determinants Only (Line 8 A.1 support detail)	12 703 780	5 669 530	6 034 250	90.47	46 779 860	26 247 828	20 532 032
16 NO NOTICE SERVICE RESERVATION Billing Determinants Only (Line 25 A.1 support detail)	1 162 500	1 963 959	(801 459)	(40.81)	4 950 000	7 729 286	(2 779 286)
17 SWING SERVICE Commodity							
18 COMMODITY (Other) Commodity (Line 24 A.1 support detail)	5 183 773	6 689 530	(1 465 757)	(22.28)	21 543 215	26 247 828	(4 704 613)
19 DEMAND Billing Determinants Only (Line 32, 29 A.1 support detail)	16 738 430	18 325 106	(1 586 676)	(8.66)	55 132 160	72 118 156	(16 985 996)
20 OTHER Commodity (Line 42 A.1 support detail)	8 256	10 254	(1 998)	(19.18)	39 144	40 354	(1 210)
LESS END-USE CONTRACT							
21 COMMODITY (Pipeline)							
22 DEMAND							
23							
24 TOTAL PURCHASES (17+18+20)/(21+23)	5 192 368	6 679 785	(1 487 417)	(22.27)	21 562 359	26 288 183	(4 725 824)
25 NET UNBILLED	(9 937)	(15 000)	5 063	(51.185)	(51 185)	(60 000)	8 815
26 COMPANY USE	6 134 074	6 664 785	(530 711)	(7.96)	24 544 094	26 278 183	(1 734 089)
27 TOTAL THERM SALES (24,26 Estimated only)							
CENTS PER THERM							
28 COMMODITY (Pipeline) (1/15)	0 00229	0 00763	(0 00534)	(69.89)	0 00289	0 00763	(0 00474)
29 NO NOTICE SERVICE (2/16)	0 00831	0 00965	(0 00134)	(15.63)	0 00768	0 00965	(0 00197)
30 SWING SERVICE (3/17)							
31 COMMODITY (Other) (4/18)	0 20348	0 25694	(0 05346)	(21.72)	0 22003	0 25694	(0 03691)
32 DEMAND (5/19)	0 04659	0 06516	(0 02047)	(31.41)	0 06240	0 06516	(0 00276)
33 OTHER (6/20)	0 51380	0 49161	0 02219	4.53	0 51396	0 49165	0 02230
LESS END-USE CONTRACT							
34 COMMODITY Pipeline (7/21)							
35 DEMAND (8/22)							
36 (9/23)							
37 TOTAL COST (11/24)	0 30565	0 44665	(0 09400)	(20.91)	0 38761	0 44665	(0 06194)
38 NET UNBILLED (12/25)	0 45659	0 45660	(0 00001)	(1.10)	0 45255	0 44827	0 00428
39 COMPANY USE (13/26)	0 30097	0 45057	(0 14960)	(33.70)	0 34083	0 45068	(0 10975)
40 TOTAL THERM SALES (14/27)	0 05753	0 05753	0 00000	0 05753	0 05753	0 05753	0 00000
41 TRUE UP (E.2)	0 59650	0 59610	0 04040	(29.44)	0 59836	0 59811	(0 00025)
42 TOTAL COST OF GAS (40+41)	1 00376	1 00376	0 00000	1 00376	1 00376	1 00376	0 00000
43 REVENUE TAX FACTOR (42+43)	0 25985	0 51001	(0 25016)	(29.44)	0 39966	0 51002	(0 11036)
44 PCA FACTOR ADJUSTED FOR TAXES (42+43)	0 260	0 510	(0 250)	(29.41)	0 400	0 510	(0 110)
45 PCA FACTOR ROUNDED TO NEAREST .001							

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

COMPANY
CITY GAS COMPANY OF FLORIDA

FOR THE PERIOD: APRIL 97 THROUGH MARCH 98

COMMODITY (Pipeline)	CURRENT MONTH	1997	(A) THERMS	(B) INV AMOUNT	(C) COST PER THERM
1. Commodity Pipeline - Scheduled FTS (Line 1 Page 10)			12,646,380	29,304.49	0.00229
2. Commodity Pipeline - Scheduled ITS					
3. No Notice Commodity Adjustment			57,400	1.3874	0.00242
4. Commodity True-up (Line 2+3 Page 10)					
5. Commodity Adjustments					
6. Commodity Adjustments					
7					
8. TOTAL COMMODITY (Pipeline)			12,703,780	29,143.23	0.00229
			Sched A.1 Line 15	Sched A.1 Line 1	Sched A.1 Line 28
SWING SERVICE					
9. Swing Service Scheduled					
10. Alert Day Volumes - FGT					
11. Operational Flow Order Volumes - FGT					
12. Less Alert Day Volumes Direct Billed to Others					
13. Operating Account Balancing					
14. Other - Net market delivery imbalance					
15			0	0.00	0.00
16. TOTAL SWING SERVICE					
			Schedule A.1 Line 17	Schedule A.1 Line 3	Schedule A.1 Line 30
COMMODITY OTHER					
17. Commodity Other - Scheduled FTS (Line 4 Page 10) (Line 58 Page 10)			12,703,780	2,860,243.63	0.22436
18. Commodity Other - Scheduled ITS					
19. Imbalance Cashout - FGT (Line 14 Page 10)				20,017.34	
20. Imbalance Cashout - Other Shippers (Line 24 Page 11)				10,687.08	
21. Imbalance Cashout - Transporting Cus (Line 15 Page 11)				0.00	
22. True-up - Other Shippers (Line 46 Page 10)				(36,225.85)	
23. Less OSS Margin Sharing and Company Use (Lines 37+38+39 Page 11)			(7,520,007)	(1,789,846.41)	0.23801
24. TOTAL COMMODITY (Other)			5,183,773	1,054,870.99	0.20349
			Schedule A.1 Line 18	Schedule A.1 Line 4	Schedule A.1 Line 31
DEMAND					
25. Demand (Pipeline) Entitlement (Line 9 Page 10 Less Line 26 and 29 Support Detail)			16,738,430	735,098.23	0.04362
26. Less Relinquished to End-Users (Line 6+13 Page 9)			0	0.00	0.00000
27. Less Relinquished Off System					
28. Other - Firm winter supply (Line 19 Page 9)			1,162,500	9,660.38	0.00831
29. Demand - No Notice					
30. Revenue Sharing - FGT					
31. Other - Storage Demand (Line 31 Page 11)			17,900,930	12,944.63	0.04233
32. TOTAL DEMAND			17,900,930	757,703	0.04233
			Sched A.1 Line 19+16	Sched A.1 Line 5+2	Sched A.1 Line 32 & 29
OTHER					
33. Other - Monthly purchase from Peoples Gas (Line 15 Page 10)			8,594.50	4,417.14	0.51395
34. Peak Shaving					
35. Storage withdrawal					
36. Other					
37. Other					
38. Other					
39. Other					
40. TOTAL OTHER			8,595	4,417.14	0.51395
			Schedule A.1 Line 20	Schedule A.1 Line 6	Schedule A.1 Line 33

COMPANY:		CALCULATION OF TRUE-UP AND INTEREST PROVISION				SCHEDULE A-2			
CITY GAS COMPANY OF FLORIDA						(REVISED 6/08/94)			
FOR THE PERIOD OF		APRIL 97		Through		MARCH 98		PAGE 4 OF 11	
		CURRENT MONTH: 7/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
TRUE-UP CALCULATION									
1	PURCHASED GAS COST (Sch A-1 Flx down line 4+6)	1,059,288	1,738,689	679,401	39.08%	4,760,209	6,842,578	2,082,369	30.43%
2	TRANSP GAS COST (Sch A-1 Flx down line 1+2+3+5)	786,846	1,264,230	477,384	37.76%	3,605,268	4,975,358	1,370,090	27.54%
3	TOTAL	1,846,134	3,002,919	1,156,785	38.52%	8,365,477	11,817,936	3,452,459	29.21%
4	FUEL REVENUES (Sch A-1 Flx down line 14) (NET OF REVENUE TAX)	2,786,111	2,996,085	209,974	7.01%	11,801,947	11,791,042	(10,905)	-0.09%
5	TRUE-UP (COLLECTED) OR REFUNDED	(376,194)	(376,194)	-	0.00%	(1,504,776)	(1,504,776)	-	0.00%
6	FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,409,917	2,619,891	209,974	8.01%	10,297,171	10,286,266	(10,905)	-0.11%
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	563,783	(383,028)	(946,811)	247.19%	1,931,694	(1,531,670)	(3,463,364)	226.12%
8	INTEREST PROVISION-THIS PERIOD (21)	69	(3,219)	(3,288)	102.14%	(26,845)	(19,540)	7,305	-37.38%
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST	(455,308)	(1,856,576)	(1,401,268)	75.48%	(2,924,887)	353,297	3,278,184	927.88%
9A	ADJUST BEGINNING ESTIMATE	-	1,170,604	1,170,604	100.00%	-	(1,002,888)	(1,002,888)	100.00%
9B	BEGINNING OF PERIOD TRUE-UP AND INTEREST	(455,308)	(685,972)	(230,664)	33.63%	(2,924,887)	(649,591)	2,275,296	-350.27%
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	376,194	376,194	-	0.00%	1,504,776	1,504,776	-	0.00%
10a	Refund (if applicable)	-	-	-	---	-	-	-	---
10b	Refund of interim rate increase	-	-	-	---	-	-	-	---
11	TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	484,738	(696,025)	(1,180,763)	169.64%	484,738	(696,025)	(1,180,763)	169.64%
INTEREST PROVISION									
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(455,308)	(685,972)	(230,664)	33.63%	* If line 5 is a refund add to line 4 If line 5 is a collection () subtract from line 4			
13	ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	484,669	(692,806)	(1,177,475)	169.96%				
14	TOTAL (12+13)	29,361	(1,378,778)	(1,408,139)	102.13%				
15	AVERAGE (50% OF 14)	14,681	(689,389)	(704,070)	102.13%				
16	INTEREST RATE - FIRST DAY OF MONTH	0.05620	0.05620	-	0.00%				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05580	0.05580	-	0.00%				
18	TOTAL (16+17)	0.11200	0.11200	-	0.00%				
19	AVERAGE (50% OF 18)	0.05600	0.05600	-	0.00%				
20	MONTHLY AVERAGE (19/12 Months)	0.00467	0.00467	-	0.00%				
21	INTEREST PROVISION (15+20)	69	(3,219)	(3,288)	102.14%				

COMPANY: CITY GAS COMPANY OF FLORIDA

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

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

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

APRIL 97

Through

MARCH 98

DATE	A) PURCHASED FROM	(B) PURCHASED FOR	(C) SCH TYPE	(D) SYSTEM SUPPLY	(E) END USE	(F) TOTAL PURCHASED	COMMODITY COST		(I) DEMAND COST	(J) OTHER CHARGES ACA/GR/FUEL	(K) TOTAL CENTS PER THERM
							(G) THIRD PARTY	(H) PIPELINE			
7/97	FGT		FTS-1					32,903	744,759	29,143	--
TOTAL				13,084,730	-	13,084,730	2,850,244	32,903	744,759	29,143	27.95

THEM SALES AND CUSTOMER DATA

	FOR THE PERIOD OF:		APRIL 97		Through		MARCH 98		TOTAL THEM SALES		DIFFERENCE	
	CURRENT MONTH: 7/87		DIFFERENCE		AMOUNT		%		ESTIMATE		AMOUNT	
	(A) ACTUAL	(B) EST. RATE	(C) AMOUNT	(D) %	(E) ACTUAL	(F) ESTIMATE	(G) AMOUNT	(H) %				
THEM SALES (FIRM)												
1 RESIDENTIAL	1 656 519	1 659 704	13 185	0.91%	6 143 475	6 560 276	416 801	13.13%				
2 COMMERCIAL	3 624 797	3 772 147	147 350	4.07%	14 363 751	15 517 703	1 153 942	8.03%				
3 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%				
4 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%				
5 TOTAL FIRM	5 281 316	5 241 851	160 535	3.15%	20 507 236	22 467 979	1 960 683	9.56%				
THEM SALES (INTERRUPTIBLE)												
6 INTERRUPTIBLE	218 545	510 540	291 995	133.61%	1 149 560	2 063 130	903 570	78.60%				
7 LARGE INTERRUPTIBLE	834 653	-	(834 653)	-100.00%	2 887 298	-	(2 887 298)	-100.00%				
8 TRANSPORTATION	1 922 853	-	(1 922 853)	-100.00%	8 175 350	-	(8 175 350)	-100.00%				
9 TOTAL INTERRUPTIBLE	2 974 571	510 540	(2 464 031)	-82.84%	12 272 208	2 063 130	(10 159 078)	-83.19%				
10 TOTAL THEM SALES	8 056 207	5 752 391	(2 303 896)	-28.60%	32 779 444	24 521 049	(8 198 395)	-25.06%				
NUMBER OF CUSTOMERS (FIRM)												
11 RESIDENTIAL	92 397	96 531	4 134	4.47%	92 528	96 794	4 266	4.61%				
12 COMMERCIAL	4 730	5 059	329	6.96%	4 727	5 019	292	6.18%				
13 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%				
14 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%				
15 TOTAL FIRM	97 127	101 590	4 463	4.60%	97 255	101 813	4 558	4.69%				
NUMBER OF CUSTOMERS (INTERRUPTIBLE)												
16 INTERRUPTIBLE	10	13	3	30.00%	11	13	2	18.18%				
17 LARGE INTERRUPTIBLE	4	3	(1)	-25.00%	4	3	(1)	-25.00%				
18 TRANSPORTATION	52	-	(52)	-100.00%	52	-	(52)	-100.00%				
19 TOTAL INTERRUPTIBLE	66	16	(50)	-75.76%	67	16	(51)	-76.12%				
20 TOTAL CUSTOMERS	97 193	101 606	4 413	4.54%	97 322	101 829	4 507	4.63%				
THEM USE PER CUSTOMER												
21 RESIDENTIAL	16	15	(1)	-3.42%	17	18	1	5.88%				
22 COMMERCIAL	766	746	(21)	-2.70%	760	773	13	1.71%				
23 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%				
24 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%				
25 INTERRUPTIBLE	21 855	39 272	17 417	79.69%	26 126	39 483	13 357	51.13%				
26 LARGE INTERRUPTIBLE	208 541	-	(208 541)	-100.00%	180 456	-	(180 456)	-100.00%				
27 TRANSPORTATION	36 967	-	(36 967)	-100.00%	39 305	-	(39 305)	-100.00%				

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

COMPANY:
CITY GAS COMPANY OF FLORIDA

FOR THE PERIOD: APRIL 87 THROUGH MARCH 88

COMMODITY (Pipeline)	CURRENT MONTH	8/87	(A) THERMS	(B) INV AMOUNT	(C) COST PER THERM
1 Commodity Pipeline - Scheduled FTS (Line 1 Page 10)			12,341,650	29,007.52	0.00235
2 Commodity Pipeline - Scheduled ITS					
3 No Notice Commodity Adjustment					
4 Commodity True-up (Line 2-3 Page 10)			(212,240)	(508.75)	0.00287
5 Commodity Adjustments					
6 Commodity Adjustments					
7					
8 TOTAL COMMODITY (Pipeline)			12,129,650	28,366.77	0.00234
			Sched A.1 Line 15	Sched A.1 Line 1	Sched A.1 Line 28
SWING SERVICE					
9 Swing Service Scheduled					
10 Alert Day Volumes - FGT					
11 Operational Flow Order Volumes - FGT					
12 Less Alert Day Volumes Direct Billed to Other's					
13 Operating Account Balancing					
14 Other - Net market delivery imbalance					
15					
16 TOTAL SWING SERVICE			0	0.00	0.00
			Sched A.1 Line 17	Sched A.1 Line 3	Sched A.1 Line 30
COMMODITY OTHER					
17 Commodity Other - Scheduled FTS (Line 4 Page 10), (Line 57 Page 10)			12,129,650	2,776,605.59	0.22891
18 Commodity Other - Scheduled ITS					
19 Imbalance Castout - FGT (Line 14 Page 10)				0.00	
20 Imbalance Castout - Other Shippers (Line 24 Page 11)				103,185.00	
21 Imbalance Castout - Transporting Gas (Line 15 Page 11)				2,121.04	
22 True-up - Other Shippers (Line 39 Page 10)				(9,072.94)	
23 Less OSS, Margin Sharing, and Company Use (Lines 37, 38, 39 Page 11)			(5,381,791)	(1,302,290.45)	0.24198
24 TOTAL COMMODITY (Other)			6,747,859	1,570,549.18	0.23275
			Sched A.1 Line 18	Sched A.1 Line 4	Sched A.1 Line 31
DEMAND					
25 Demand (Pipeline) Entitlements (Line 9 Page 10, Less: Line 26 and 29 Support Detail)			13,354,800	746,428.04	0.05589
26 Less Relinquished to End-Users (Line 6-13 Page 9)			0	0.00	0.00000
27 Less Relinquished Off System					
28 Other - Firm winter supply (Line 19 Page 9)			1,162,500	9,660.38	0.00831
29 Demand - No Notice					
30 Revenue Sharing - FGT					
31 Other - Storage Demand (Line 31 Page 11)			14,517,300	12,944.53	0.89297
32 TOTAL DEMAND			14,517,300	769,033	0.05297
			Sched A.1 Line 19-16	Sched A.1 Line 5-2	Sched A.1 Line 32 & 29
OTHER					
33 Other - Monthly purchase from Peoples Gas (Line 15 Page 10)			8,234.30	4,232.02	0.51395
34 Peak Shaving					
35 Storage withdrawal					
36 Other					
37 Other					
38 Other					
39 Other					
40 TOTAL OTHER			8,234	4,232.02	0.51395
			Sched A.1 Line 20	Sched A.1 Line 6	Sched A.1 Line 33

COMPANY:		CALCULATION OF TRUE-UP AND INTEREST PROVISION						SCHEDULE A-2	
CITY GAS COMPANY OF FLORIDA		APRIL 97		Through		MARCH 98		(REVISED 6/08/94)	
FOR THE PERIOD OF:								PAGE 4 OF 11	
	CURRENT MONTH: 8/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
TRUE-UP CALCULATION									
1	PURCHASED GAS COST (Sch A-1 Flx down line 4+6)	1,574,781	1,278,373	(296,408)	-23.19%	6,334,990	8,120,951	1,785,961	21.99%
2	TRANSP GAS COST (Sch A-1 Flx down line 1+2+3+5)	797,432	1,249,285	451,853	36.17%	4,402,700	6,224,643	1,821,943	29.27%
3	TOTAL	2,372,213	2,527,658	155,445	6.15%	10,737,690	14,345,594	3,607,904	25.15%
4	FUEL REVENUES (Sch A-1 Flx down line 14) (NET OF REVENUE TAX)	2,987,719	2,520,651	(467,068)	-18.53%	14,789,666	14,311,693	(477,973)	-3.34%
5	TRUE-UP (COLLECTED) OR REFUNDED	(376,194)	(376,194)	-	0.00%	(1,880,970)	(1,380,970)	-	0.00%
6	FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,611,525	2,144,457	(467,068)	-21.78%	12,908,696	12,430,723	(477,973)	-3.85%
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	239,312	(383,201)	(622,513)	162.45%	2,171,006	(1,914,871)	(4,085,877)	213.38%
8	INTEREST PROVISION-THIS PERIOD (21)	3,677	(16)	(3,693)	23081.25%	(23,168)	(19,565)	3,603	-18.42%
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST	484,738	(696,025)	(1,180,763)	169.64%	(2,924,887)	353,297	3,278,184	927.88%
9A	ADJUST BEGINNING ESTIMATE	-	696,025	696,025	100.00%	-	(306,854)	(306,854)	100.00%
9B	BEGINNING OF PERIOD TRUE-UP AND INTEREST	484,738	-	(484,738)	-	(2,924,887)	46,443	2,971,330	6397.80%
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	376,194	376,194	-	0.00%	1,880,970	1,880,970	-	0.00%
10a	Refund (if applicable)	-	-	-	-	-	-	-	-
10b	Refund of interim rate increase	-	-	-	-	-	-	-	-
11	TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	1,103,921	(7,023)	(1,110,944)	15818.65%	1,103,921	(7,023)	(1,110,944)	15818.65%
INTEREST PROVISION									
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	484,738	-	(484,738)	-				
13	ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	1,100,244	(7,007)	(1,107,251)	15802.07%				
14	TOTAL (12+13)	1,584,982	(7,007)	(1,591,989)	22719.98%				
15	AVERAGE (50% OF 14)	792,491	(3,504)	(795,995)	22716.75%				
16	INTEREST RATE - FIRST DAY OF MONTH	0.05587	0.05580	-	0.00%				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05560	0.05560	-	0.00%				
18	TOTAL (16+17)	0.11140	0.11140	-	0.00%				
19	AVERAGE (50% OF 18)	0.05570	0.05570	-	0.00%				
20	MONTHLY AVERAGE (19/12 Months)	0.00464	0.00464	-	0.00%				
21	INTEREST PROVISION (15x20)	3,677	(16)	(3,693)	23081.25%				

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

COMPANY: CITY GAS COMPANY OF FLORIDA

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

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

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

APRIL 97 Through MARCH 98

DATE	(A) PURCHASED FROM	(B) PURCHASED FOR	(C) SCH TYPE	(D) SYSTEM SUPPLY	(E) END USE	(F) TOTAL PURCHASED	COMMODITY COST		(I) DEMAND COST	(J) OTHER CHARGES ACA/GRU/FJEL	(K) TOTAL CENTS PER THERM
							(G) THIRD PARTY	(H) PIPELINE			
8/97	FGT		FTS-1					31,416	756,088	28,399	—
TOTAL				12,485,930	-	12,485,930	2,776,606	31,416	756,088	28,399	28.77

Company: City Gas Company of Florida

THERM SALES AND CUSTOMER DATA

SCHEDULE A-5

(REVISED 8/19/93)

FOR THE PERIOD OF:

APRIL 97 Through

MARCH 98

PAGE 7 OF 11

	CURRENT MONTH: 8/97		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE	
	(A)	(E)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
1 RESIDENTIAL	1,370,521	1,436,654	66,133	4.83%	7,427,950	8,386,870	958,920	12.91%
2 COMMERCIAL	3,255,387	3,740,147	484,760	14.89%	17,353,757	19,257,850	1,904,093	10.97%
3 COMMERCIAL LARGE VOL 1	-	-	-	0.00%	-	-	-	0.00%
4 COMMERCIAL LARGE VOL 2	-	-	-	0.00%	-	-	-	0.00%
5 TOTAL FIRM	4,625,908	5,176,801	550,893	11.91%	24,781,707	27,644,720	2,863,013	11.55%
THERM SALES (INTERRUPTIBLE)								
6 INTERRUPTIBLE	265,925	480,400	214,475	80.65%	1,299,326	2,533,530	1,234,204	94.99%
7 LARGE INTERRUPTIBLE	994,472	-	(994,472)	-100.00%	3,699,341	-	(3,699,341)	-100.00%
8 TRANSPORTATION	1,998,033	-	(1,998,033)	-100.00%	10,304,492	-	(10,304,492)	-100.00%
9 TOTAL INTERRUPTIBLE	3,258,430	480,400	(2,778,030)	-85.26%	15,303,159	2,533,530	(12,769,629)	-83.44%
10 TOTAL THERM SALES	7,884,338	5,657,201	(2,227,137)	-28.25%	40,084,866	30,178,250	(9,906,616)	-24.71%
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
11 RESIDENTIAL	92,098	96,481	4,383	4.76%	92,408	96,731	4,323	4.68%
12 COMMERCIAL	4,717	5,090	373	7.91%	4,724	5,033	309	6.54%
13 COMMERCIAL LARGE VOL 1	-	-	-	0.00%	-	-	-	0.00%
14 COMMERCIAL LARGE VOL 2	-	-	-	0.00%	-	-	-	0.00%
15 TOTAL FIRM	96,815	101,571	4,756	4.91%	97,132	101,764	4,632	4.77%
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
16 INTERRUPTIBLE	10	13	3	30.00%	10	13	3	30.00%
17 LARGE INTERRUPTIBLE	4	3	(1)	-25.00%	4	3	(1)	-25.00%
18 TRANSPORTATION	59	-	(59)	-100.00%	54	-	(54)	-100.00%
19 TOTAL INTERRUPTIBLE	73	16	(57)	-78.08%	68	16	(52)	-76.47%
20 TOTAL CUSTOMERS	96,888	101,587	4,699	4.85%	97,200	101,780	4,580	4.71%
THERM USE PER CUSTOMER								
21 RESIDENTIAL	15	15	0	0.06%	16	17	1	6.25%
22 COMMERCIAL	690	735	45	6.47%	735	765	30	4.08%
23 COMMERCIAL LARGE VOL 1	-	-	-	0.00%	-	-	-	0.00%
24 COMMERCIAL LARGE VOL 2	-	-	-	0.00%	-	-	-	0.00%
25 INTERRUPTIBLE	26,593	36,954	10,361	38.96%	25,987	38,977	12,990	49.99%
26 LARGE INTERRUPTIBLE	248,618	-	(248,618)	-100.00%	184,967	-	(184,967)	-100.00%
27 TRANSPORTATION	33,865	-	(33,865)	-100.00%	38,165	-	(38,165)	-100.00%

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

	CURRENT MONTH - 5/07		Through MARCH 08		PERIOD TO DATE		DIFFERENCE
	(A) ACTUAL	(B) FLEX DOWN ESTIMATE	(C) AMOUNT	(D) %	(E) ACTUAL	(F) ORG EST	
COST OF GAS PURCHASED							
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment (Line 1 A-1 support detail)	21,856	11,107	10,751	8.14	178,025	225,774	(47,749)
2 NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	9,345	9,345	-	-	58,213	95,141	(36,928)
3 SWING SERVICE (Line 16 A-1 support detail)							
4 COMMODITY (Other) (Line 24 A-1 support detail)	1,317,853	1,552,224	(235,371)	(15.16)	2,641,943	9,788,781	(7,146,838)
5 DEMAND (Line 32, 29 A-1 support detail)	755,254	1,061,068	(305,814)	(38.11)	4,935,075	2,114,252	(2,820,823)
6 OTHER (Line 40 A-1 support detail)	3,842	4,032	(190)	(4.71)	29,152	29,424	(272)
LESS END-USE CONTRACT							
7 COMMODITY (Pipeline)							
8 DEMAND							
9							
10 Second Prior Month Purchase Adj. (OPTIONAL)							
11 TOTAL COG (1+2+3+4+5+6+7+8+9)	2,103,596	2,566,780	(463,184)	(21.93)	12,841,286	17,252,372	(4,411,086)
12 NET UNBILLED	(4,514)	(7,275)	2,761	(6.56)	(32,098)	(41,177)	9,079
13 COMPANY USE (Line 35 - Page 11)	2,926,410	2,699,505	226,905	8.33	17,716,076	17,211,158	504,918
14 TOTAL THERM SALES							
THERMS PURCHASED							
15 COMMODITY (Pipeline) Billing Determinants Only (Line 8 A-1 support detail)	10,026,540	5,000,000	4,026,540	47.28	68,546,150	37,665,078	30,881,072
16 NO NOTICE SERVICE RESERVATION Billing Determinants Only (Line 29 A-1 support detail)	1,125,000	1,112,300	12,700	1.14	7,237,500	10,016,766	(2,779,266)
17 SWING SERVICE							
18 COMMODITY (Other) Commodity (Line 24 A-1 support detail)	4,902,771	6,000,000	(1,097,229)	(22.38)	33,193,845	37,665,078	(4,471,233)
19 DEMAND Billing Determinants Only (Line 32, 29 A-1 support detail)	12,924,000	19,759,410	(6,835,410)	(54.88)	81,410,960	112,316,121	(30,905,161)
20 OTHER Commodity (Line 40 A-1 support detail)	8,000	9,330	(1,330)	(16.56)	55,378	58,068	(2,690)
LESS END-USE CONTRACT							
21 COMMODITY (Pipeline)							
22 DEMAND							
23							
24 TOTAL PURCHASES (17+18+20+21+23)	4,910,771	6,009,330	(1,098,559)	(18.27)	33,249,223	37,723,167	(4,473,944)
25 NET UNBILLED	(10,239)	(15,000)	4,761	(47.04)	(71,236)	(90,000)	18,765
26 COMPANY USE (Line 35 - Page 11)	5,751,418	5,993,330	(241,912)	(4.20)	36,181,817	37,633,167	(1,451,350)
27 TOTAL THERM SALES (24-26 Estimated only)							
CENTS PER THERM							
28 COMMODITY (Pipeline) (1/15)	0.00237	0.00218	0.00019	8.72	0.00258	0.00299	(0.00041)
29 NO NOTICE SERVICE (2/15)	0.00831	0.00831	-	-	0.00802	0.00860	(0.00048)
30 SWING SERVICE (3/17)							
31 COMMODITY (Other) (4/15)	0.27154	0.28204	(0.01050)	(3.72)	0.23022	0.25989	(0.02967)
32 DEMAND (5/19)	0.05689	0.08010	(0.02321)	(5.34)	0.06062	0.06334	(0.00272)
33 OTHER (6/20)	0.68025	0.68403	(0.00378)	(0.78)	0.50908	0.48533	0.02375
LESS END-USE CONTRACT							
34 COMMODITY Pipeline (7/21)							
35 DEMAND (8/22)							
36							
37 TOTAL COST (11/24)	0.42836	0.48379	(0.05543)	(11.46)	0.39521	0.45734	(0.07113)
38 NET UNBILLED (12/25)	0.45269	0.48500	(0.03231)	(7.09)	0.45269	0.45752	(0.00483)
39 COMPANY USE (13/26)	0.36575	0.48500	(0.11925)	(32.59)	0.35491	0.45844	(0.10353)
40 TOTAL THERM SALES (14/27)	0.05753	0.05753	-	-	0.05753	0.05753	-
41 TRUE-UP (E-7)	0.42328	0.42523	(0.00195)	(4.59)	0.41244	0.41557	(0.00313)
42 TOTAL COST OF GAS (80+41)	1.00376	1.00376	-	-	1.00376	1.00376	-
43 REVENUE TAX FACTOR	0.42467	0.44547	(0.02080)	(49.19)	0.41299	0.41751	(0.00452)
44 PGA FACTOR ADJUSTED FOR TAXES (42+43)	0.425	0.445	(0.020)	(47.06)	0.418	0.418	-
45 PGA FACTOR ROUNDED TO NEAREST .001							

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

COMPANY
CITY GAS COMPANY OF FLORIDA

FOR THE PERIOD: APRIL 97 THROUGH MARCH 98

COMMODITY (Pipeline)	CURRENT MONTH	987	(A) THERMS	(B) INV AMOUNT	(C) COST PER THERM
1 Commodity Pipeline - Scheduled FTS (Line 1 Page 10)			10,154,500	24,313.75	0.00238
2 Commodity Pipeline - Scheduled ITS					
3 No Notice Commodity Adjustment			(157,960)	(505.57)	0.00320
4 Commodity True-up (Line 2-3 Page 10)					
5 Commodity Adjustments					
6 Commodity Adjustments					
7					
8 TOTAL COMMODITY (Pipeline)			10,036,540	23,806.18	0.00237
			Sched A.1 Line 15	Sched A.1 Line 1	Sched A.1 Line 28
SWING SERVICE					
9 Swing Service Schedules					
10 Alert Day Volumes - FGT					
11 Operational Flow Order Volumes - FGT					
12 Less Alert Day Volumes Direct Billed to Others					
13 Operating Account Balancing					
14 Other - Net market delivery imbalance					
15					
16 TOTAL SWING SERVICE			0	0.00	0.00
			Schedule A.1 Line 17	Schedule A.1 Line 3	Schedule A.1 Line 30
COMMODITY OTHER					
17 Commodity Other - Scheduled FTS (Line 4 Page 10); (Line 68 Page 10)			10,036,540	2,715,213.69	0.27053
18 Commodity Other - Scheduled ITS					
19 Instance Cashout - FGT (Line 14 Page 10)				66,729.96	
20 Instance Cashout - Other Shippers (Line 24 Page 11)				(2,534.26)	
21 Instance Cashout - Transporting Gas (Line 15 Page 11)				17,222.88	
22 True-up - Other Shippers (Line 52 Page 10)				28,188.18	
23 Less OSS Margin Sharing, Company Use, and Refund (Lines 37-38-39-40 Page 11)			(5,133,859)	(1,493,217.34)	0.29086
24 TOTAL COMMODITY (Other)			4,902,771	1,331,303.31	0.27154
			Schedule A.1 Line 18	Schedule A.1 Line 4	Schedule A.1 Line 31
DEMAND					
25 Demand (Pipeline) Entitlement (Line 9 Page 10 Less Line 26 and 29 Support Detail)			12,924,000	772,349.71	0.05989
26 Less Relinquished to End-Users (Line 6-13 Page 9)			0	0.00	0.00000
27 Less Relinquished Off System					
28 Other - Firm winter supply (Line 19 Page 9)			1,125,000	9,348.75	0.00831
29 Demand - No Notice					
30 Revenue Sharing - FGT					
31 Other - Storage Demand (Line 31 Page 11)			14,049,000	12,944.53	0.05300
32 TOTAL DEMAND			14,049,000	744,643.05	0.05300
			Sched A.1 Line 19+16	Sched A.1 Line 5-2	Sched A.1 Line 32 & 29
OTHER					
33 Other - Monthly purchase from Peoples Gas (Line 15 Page 10)			8,000.00	3,842.24	0.48028
34 Peak Shaving					
35 Storage withdrawal					
36 Other					
37 Other					
38 Other					
39 Other					
40 TOTAL OTHER			8,000.00	3,842.24	0.48028
			Schedule A.1 Line 20	Schedule A.1 Line 6	Schedule A.1 Line 33

COMPANY:		CALCULATION OF TRUE-UP AND INTEREST PROVISION				SCHEDULE A-2			
CITY GAS COMPANY OF FLORIDA		APRIL 97		Through		MARCH 98		(REVISED 6/08/94)	
FOR THE PERIOD OF:								PAGE 4 OF 11	
	CURRENT MONTH: 9/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
TRUE-UP CALCULATION									
1 PURCHASED GAS COST (Sch A-1 Ftx down line 4+6)	1,335,145	1,696,256	361,111	21.29%	7,670,135	9,817,207	2,147,072	21.87%	
2 TRANSP GAS COST (Sch A-1 Ftx down line: 1+2+3+5)	768,451	1,210,524	442,073	36.52%	5,171,151	7,435,167	2,264,016	30.45%	
3 TOTAL	2,103,596	2,906,780	803,184	27.63%	12,841,286	17,252,374	4,411,088	25.57%	
4 FUEL REVENUES (Sch A-1 Ftx down line 14) (NET OF REVENUE TAX)	2,926,410	2,899,505	(26,905)	-0.93%	17,716,076	17,211,198	(504,878)	-2.93%	
5 TRUE-UP (COLLECTED) OR REFUNDED	(376,194)	(376,194)	-	0.00%	(2,257,164)	(2,257,164)	-	0.00%	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,560,216	2,523,311	(26,905)	-1.07%	15,458,912	14,954,034	(504,878)	-3.38%	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	446,620	(383,469)	(830,089)	216.47%	2,617,626	(2,298,340)	(4,915,966)	213.89%	
8 INTEREST PROVISION-THIS PERIOD (21)	7,001	337	(6,664)	-197.745%	(16,167)	(19,228)	(3,061)	15.92%	
8A ADJUST PRIOR MONTHS' INTEREST PROVISION **	299	-	(299)	-100.00%	299	-	(299)	#DIV/0!	
8B TOTAL INTEREST PROVISION-THIS PERIOD (Ln 8+8A)	7,300	337	(6,963)	-206.617%	(15,868)	(19,228)	(3,360)	17.47%	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	1,103,921	(7,023)	(1,110,944)	15818.65%	(2,924,887)	353,297	3,278,184	927.88%	
9A ADJUST BEGINNING ESTIMATE	-	83,520	83,520	100.00%	-	(223,334)	(223,334)	100.00%	
9B BEGINNING OF PERIOD TRUE-UP AND INTEREST	1,103,921	76,497	(1,027,424)	-1343.09%	(2,924,887)	129,963	3,054,850	2350.55%	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	376,194	376,194	-	0.00%	2,257,164	2,257,164	-	0.00%	
10a Refund (if applicable)	-	-	-	-	-	-	-	-	
10b Refund of interim rate increase	-	-	-	-	-	-	-	-	
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	1,934,035	69,559	(1,864,476)	-2680.42%	1,934,035	69,559	(1,864,476)	-2680.42%	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	1,103,921	76,497	(1,027,424)	-1343.09%					
13 ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	1,926,735	69,222	(1,857,513)	-2683.41%					
14 TOTAL (12+13)	3,030,656	145,719	(2,884,937)	-1979.79%					
15 AVERAGE (50% OF 14)	1,515,328	72,860	(1,442,468)	-1979.78%					
16 INTEREST RATE - FIRST DAY OF MONTH	0.05560	0.05560	-	0.00%					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05530	0.05530	-	0.00%					
18 TOTAL (16+17)	0.11090	0.11090	-	0.00%					
19 AVERAGE (50% OF 18)	0.05545	0.05545	-	0.00%					
20 MONTHLY AVERAGE (19/12 Months)	0.00462	0.00462	-	0.00%					
21 INTEREST PROVISION (15x20)	7,001	337	(6,664)	-197.745%					

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

** Line 8A is an interest adjustment for various gas costs booked out of period.

COMPANY: CITY GAS COMPANY OF FLORIDA

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

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

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

APRIL 97

Through

MARCH 98

DATE	(A) PURCHASED FROM	(B) PURCHASED FOR	(C) SCH TYPE	(D) SYSTEM SUPPLY	(E) END USE	(F) TOTAL PURCHASED	COMMODITY COST		(I) DEMAND COST	(J) OTHER CHARGES ACA/GR/FUEL	(K) TOTAL CENTS PER THERM
							(G) THIRD PARTY	(H) PIPELINE			
9/97	FGT		TS-1					25,995	731,698	23,808	---
TOTAL				10,547,830	-	10,547,830	2,715,214	25,995	731,698	23,808	33.15

THERM SALES AND CUSTOMER DATA

FOR THE PERIOD OF:

APRIL 97 Through MARCH 98

	CURRENT MONTH: 9/97		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
1 RESIDENTIAL	1,320,374	1,481,004	160,630	12.17%	8,748,324	9,867,874	1,119,550	12.80%
2 COMMERCIAL	3,317,545	3,907,207	589,659	17.77%	20,671,305	23,165,057	2,493,752	12.06%
3 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
4 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
5 TOTAL FIRM	4,637,922	5,388,211	750,289	16.18%	29,419,629	33,032,931	3,613,302	12.28%
THERM SALES (INTERRUPTIBLE)								
6 INTERRUPTIBLE	302,493	475,080	172,587	57.05%	1,601,819	3,008,610	1,406,791	87.82%
7 LARGE INTERRUPTIBLE	811,003	-	(811,003)	-100.00%	4,510,344	-	(4,510,344)	-100.00%
8 TRANSPORTATION	2,027,780	-	(2,027,780)	-100.00%	12,332,272	-	(12,332,272)	-100.00%
9 TOTAL INTERRUPTIBLE	3,141,276	475,080	(2,666,196)	-84.88%	18,444,435	3,008,610	(15,435,825)	-83.69%
10 TOTAL THERM SALES	7,779,198	5,863,291	(1,915,907)	-24.63%	47,864,064	36,041,541	(11,822,523)	-24.70%
NUMBER OF CUSTOMERS (FIRM) AVG. NO. OF CUSTOMERS PERIOD TO DATE								
11 RESIDENTIAL	92,125	96,528	4,403	4.78%	92,361	96,697	4,336	4.69%
12 COMMERCIAL	4,727	5,132	405	8.57%	4,724	5,050	326	6.90%
13 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
14 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
15 TOTAL FIRM	96,852	101,660	4,808	4.96%	97,085	101,747	4,662	4.80%
NUMBER OF CUSTOMERS (INTERRUPTIBLE) AVG. NO. OF CUSTOMERS PERIOD TO DATE								
16 INTERRUPTIBLE	10	13	3	30.00%	10	13	3	30.00%
17 LARGE INTERRUPTIBLE	4	3	(1)	-25.00%	4	3	(1)	-25.00%
18 TRANSPORTATION	60	-	(60)	-100.00%	55	-	(55)	-100.00%
19 TOTAL INTERRUPTIBLE	74	16	(58)	-78.38%	69	16	(53)	-76.81%
20 TOTAL CUSTOMERS	96,926	101,676	4,750	4.90%	97,154	101,763	4,609	4.74%
THERM USE PER CUSTOMER								
21 RESIDENTIAL	14	15	1	7.05%	16	17	1	6.25%
22 COMMERCIAL	702	761	60	8.48%	729	765	36	4.94%
23 COMMERCIAL LARGE VOL. 1	-	-	-	0.00%	-	-	-	0.00%
24 COMMERCIAL LARGE VOL. 2	-	-	-	0.00%	-	-	-	0.00%
25 INTERRUPTIBLE	30,249	36,545	6,296	20.81%	26,697	38,572	11,875	44.48%
26 LARGE INTERRUPTIBLE	202,751	-	(202,751)	-100.00%	187,931	-	(187,931)	-100.00%
27 TRANSPORTATION	33,796	-	(33,796)	-100.00%	37,371	-	(37,371)	-100.00%

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED F.-A THE PERIOD OF

	APRIL 87		MARCH 88		PERIOD TO DATE		DIFFERENCE	
	(A) ACTUAL	(B) ORG EST	(C) ACTUAL	(D) ORG EST	(E) ACTUAL	(F) ORG EST	(G) AMOUNT	(H) %
COST OF GAS PURCHASED								
1	31,023	44,243	(13,220)	(29,88)	205,082	319,462	(110,380)	(34.55)
2	10,354	12,214	(1,910)	(15,84)	58,317	63,504	(5,187)	(8.19)
3	1,945,429	1,421,045	498,414	34.35	9,551,422	10,797,549	(1,246,127)	(11.57)
4	810,921	938,783	(127,862)	(13.62)	5,746,000	6,330,279	(584,279)	(9.22)
5	4,563	4,253	310	7.29	32,755	35,997	(3,242)	(9.01)
LESS END-USE CONTRACT								
7	-	-	-	-	-	-	-	-
8	-	-	-	-	-	-	-	-
9	-	-	-	-	-	-	-	-
10	-	-	-	-	-	-	-	-
11	2,806,270	2,450,539	355,732	14.52	15,547,556	7,567,192	(11,919,536)	(10.93)
12	(4,807)	(6,330)	1,523	(24.05)	(96,905)	(43,942)	7,037	(16.07)
13	2,631,030	2,444,205	186,825	7.64	20,347,106	17,523,249	2,823,858	16.11
THERMIS PURCHASED								
15	8,570,380	5,798,613	2,771,767	47.80	77,516,530	41,869,132	35,647,398	85.14
16	1,240,000	1,240,000	-	-	8,477,500	8,477,500	-	-
17	5,809,401	5,798,613	10,788	0.19	39,003,246	41,869,132	(2,865,886)	(6.84)
18	14,539,000	14,539,000	-	-	95,949,960	96,447,670	(497,710)	(0.52)
19	8,879	8,796	83	1.06	64,257	69,908	(5,651)	(7.95)
LESS END-USE CONTRACT								
21	-	-	-	-	-	-	-	-
22	-	-	-	-	-	-	-	-
23	-	-	-	-	-	-	-	-
24	5,618,280	5,807,399	(189,119)	(3.25)	39,067,503	41,568,940	(2,501,437)	(6.05)
25	(10,669)	(15,000)	4,331	(28.87)	(81,904)	(105,000)	23,096	(22.00)
26	5,170,838	5,792,399	(621,561)	(10.73)	40,702,630	41,833,940	(1,131,310)	(2.70)
CENTS PER THERM								
28	0.00362	0.00783	(0.00421)	(52.56)	0.00270	0.00783	(0.00513)	(64.61)
29	0.00831	0.00985	(0.00154)	(15.63)	0.00806	0.00985	(0.00179)	(18.17)
30	0.33657	0.26204	0.07453	34.10	0.24691	0.25790	(0.01099)	(4.65)
31	0.05278	0.06457	(0.01179)	(13.61)	0.05985	0.06563	(0.00578)	(8.75)
32	0.51391	0.46407	0.04984	6.16	0.50975	0.51568	(0.00593)	(1.15)
LESS END-USE CONTRACT								
34	-	-	-	-	-	-	-	-
35	-	-	-	-	-	-	-	-
36	-	-	-	-	-	-	-	-
37	0.48232	0.42197	0.06035	14.30	0.40053	0.41888	(0.01835)	(4.38)
38	0.45059	0.42200	0.02859	6.77	0.45059	0.41850	0.03209	7.67
39	0.50274	0.42306	0.07968	28.28	0.38444	0.41993	(0.03549)	(8.45)
40	0.05253	0.05753	(0.00500)	(8.34)	0.05753	0.05753	-	-
41	0.50024	0.46259	0.03765	24.90	0.44197	0.47746	(0.03549)	(7.43)
42	1.00376	1.00376	-	-	1.00376	1.00376	-	-
43	0.50250	0.48240	0.02010	24.90	0.44263	0.47925	(0.03662)	(7.43)
44	0.503	0.442	0.061	25.10	0.444	0.475	(0.031)	(7.17)
45	-	-	-	-	-	-	-	-

10 Second Four Month Purchase Ag. (OPTIONAL)
11 TOTAL COGS (1+2+3+4+5+6+10)(7+8+9)
12 NET UNBILLED
13 COMPANY USE (Line 39 - Page 11)
14 TOTAL THERM SALES
15 COMMODITY (Pipeline) Billing Determinants Only (Line 8 A.1 support detail)
16 NO NOTICE SERVICE RESERVATION Billing Determinants Only (Line 29 A.1 support detail)
17 SWING SERVICE
18 COMMODITY (Other) Community (Line 24 A.1 support detail)
19 DEMAND Billing Determinants Only (Line 32 29 A.1 support detail)
20 OTHER Community (Line 40 A.1 support detail)
21 COMMODITY (Pipeline)
22 DEMAND
23
24 TOTAL PURCHASES (17+18+20)(21+23)
25 NET UNBILLED
26 COMPANY USE (Line 39 - Page 11)
27 TOTAL THERM SALES (24,28 Estimated only)
28 COMMODITY (Pipeline) (1/15)
29 NO NOTICE SERVICE (2/16)
30 SWING SERVICE (3/17)
31 COMMODITY (Other) (4/18)
32 DEMAND (5/19)
33 OTHER (6/20)
34 COMMODITY Pipeline (7/21)
35 DEMAND (8/22)
36
37 TOTAL COST (11/24)
38 NET UNBILLED (12/25)
39 COMPANY USE (13/26)
40 TOTAL THERM SALES (11/27)
41 TRUE UP (E-7)
42 TOTAL COST OF GAS (80+41)
43 REVENUE TAX FACTOR
44 PCA FACTOR ADJUSTED FOR TAXES (42+43)
45 PCA FACTOR ROUNDED TO NEAREST .001

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

	CURRENT MONTH		THRU		PERIOD TO DATE		DIFFERENCE		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	ACTUAL	FLEX DOWN ESTIMATE	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%	AMOUNT	%
COST OF GAS PURCHASED										
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment (Line 8 A.1 support detail)	31,023	12,133	18,890	15.65	209,562	237,907	(28,345)	(12.12)	(28,345)	(12.12)
2 NO NOTICE SERVICE RESERVATION (Line 9 A.1 support detail)	12,364	3,345	9,019	10.21	68,317	104,430	(36,113)	(14.52)	(36,113)	(14.52)
3 SWING SERVICE (Line 16 A.1 support detail)										
4 COMMODITY (Other) (Line 24 A.1 support detail)	1,483,459	2,205,457	(721,998)	(11.61)	9,591,402	11,964,232	(2,402,830)	(20.03)	(2,402,830)	(20.03)
5 DEMAND (Line 32 29 A.1 support detail)	810,921	1,227,228	(416,307)	(33.92)	5,746,300	8,341,480	(2,595,180)	(31.12)	(2,595,180)	(31.12)
6 OTHER (Line 40 A.1 support detail)	4,563	4,202	361	19.17	32,752	32,456	296	0.92	296	0.92
LESS END-USE CONTRACT										
7 COMMODITY (Pipeline)										
8 DEMAND										
9										
10 Second Four Month Purchase Ag. (OPTIMUM)										
11 TOTAL COS (1+2+3+4+5+6+7+8+9)	2,806,270	2,458,193	(348,077)	(18.85)	15,547,566	16,710,365	(1,162,799)	(7.48)	(1,162,799)	(7.48)
12 NET UNLABELLED	(4,807)	(4,966)	159	(44.53)	(36,305)	(49,840)	13,535	(25.96)	13,535	(25.96)
13 COMPANY USE (Line 29 - Page 11)	2,631,030	3,449,527	(818,497)	(23.72)	20,347,156	20,560,725	(213,569)	(1.05)	(213,569)	(1.05)
14 TOTAL THERM SALES	8,270,380	5,991,990	2,278,390	43.03	77,516,530	43,657,068	33,859,462	77.56	33,859,462	77.56
THERMS PURCHASED										
15 COMMODITY (Pipeline) Billing Determinants Only (Line 8 A.1 support detail)	1,240,000	1,125,000	115,000	10.22	8,477,500	11,141,756	(2,664,256)	(23.91)	(2,664,256)	(23.91)
16 NO NOTICE SERVICE RESERVATION Billing Determinants Only (Line 29 A.1 support detail)										
17 SWING SERVICE Commodity										
18 COMMODITY (Other) Commodity (Line 24 A.1 support detail)	5,809,401	5,991,990	(182,589)	(3.05)	29,003,246	43,657,068	(14,653,822)	(19.96)	(14,653,822)	(19.96)
19 DEMAND Billing Determinants Only (Line 32 29 A.1 support detail)	14,519,000	20,428,473	(5,909,473)	(28.83)	35,549,960	132,744,554	(97,194,594)	(27.72)	(97,194,594)	(27.72)
20 OTHER Commodity (Line 40 A.1 support detail)	8,879	8,196	683	1.06	54,257	66,874	(12,617)	(3.31)	(12,617)	(3.31)
LESS END-USE CONTRACT										
21 COMMODITY (Pipeline)										
22 DEMAND										
23										
24 TOTAL PURCHASES (17+18+20)(21+23)	5,818,280	6,000,776	(182,496)	(3.04)	39,067,503	43,723,543	(4,656,040)	(10.65)	(4,656,040)	(10.65)
25 NET UNLABELLED	(10,669)	(15,000)	4,331		(81,904)	(105,000)	23,096	(22.00)	23,096	(22.00)
26 COMPANY USE (Line 29 - Page 11)	5,170,838	5,985,776	(814,938)	(13.61)	41,352,655	43,618,543	(2,265,888)	(5.20)	(2,265,888)	(5.20)
27 TOTAL THERM SALES (24-26 Estimated only)	0,000,000	0,000,000	0,000,000	79.21	0,000,000	0,000,000	0,000,000	(50.46)	0,000,000	(50.46)
CENTS PER THERM										
28 COMMODITY (Pipeline) (1/15)	0.0082	0.0082			0.0070	0.0064	0.0006	(8.83)	0.0076	(14.07)
29 NO NOTICE SERVICE (2/16)	0.0031	0.0031			0.0066	0.0038	0.0028	(10.49)	0.0038	(4.69)
30 SWING SERVICE (3/17)								5.03		
31 COMMODITY (Other) (4/18)	0.1357	0.3687	(0.2330)	(8.83)	0.2459	0.2747	(0.0288)	(11.81)	(0.0288)	(11.81)
32 DEMAND (5/19)	0.6578	0.9007	(0.2429)	(7.14)	0.0589	0.0624	(0.0035)	(5.75)	(0.0035)	(5.75)
33 OTHER (6/20)	0.5181	0.4281	0.0900	11.98	0.5095	0.4853	0.0242	4.81	0.0242	4.81
LESS END-USE CONTRACT										
34 COMMODITY Pipeline (7/21)										
35 DEMAND (8/22)										
36 (9/23)										
37 TOTAL COST (11/24)	0.4232	0.5729	(0.1497)	(16.31)	0.4053	0.4737	(0.0684)	(16.94)	(0.0684)	(16.94)
38 NET UNLABELLED (12/25)	0.4569	0.5773	(0.1204)	(22.01)	0.4529	0.4740	(0.0211)	(4.66)	(0.0211)	(4.66)
39 COMPANY USE (13/26)	0.5471	0.5774	(0.0303)	(5.06)	0.3789	0.4741	(0.0952)	(25.39)	(0.0952)	(25.39)
40 TOTAL THERM SALES (11/27)	0.6573	0.6853	(0.0280)	(4.27)	0.2553	0.2553	0.0000	0.00	0.0000	0.00
41 TRUE UP (E-2)	0.9024	0.6257	0.2767	(30.53)	0.4352	0.5234	(0.0882)	(20.28)	(0.0882)	(20.28)
42 TOTAL COST OF GAS (40+41)	1.0037	1.0037	0.0000	0.00	1.0037	1.0037	0.0000	0.00	0.0000	0.00
43 REVENUE TAX FACTOR	0.6026	0.6296	(0.0270)	(4.48)	0.4376	0.4376	0.0000	0.00	0.0000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (43+42)	0.6026	0.6296	(0.0270)	(4.48)	0.4376	0.4376	0.0000	0.00	0.0000	0.00
45 PGA FACTOR ROUBLED TO HEARST 001	0.6026	0.6296	(0.0270)	(4.48)	0.4376	0.4376	0.0000	0.00	0.0000	0.00

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

CITY GAS COMPANY OF FLORIDA

FOR THE PERIOD APRIL 97 THROUGH MARCH 98

COMMODITY (Volume)	CURRENT MONTH	1997	(A) THERMS	(B) INV AMOUNT	(C) COST PER THERM
1 Commodity Pipeline - Scheduled FTS (Line 1 Page 10)			8,536,740	30,926.52	0.00362
2 Commodity Pipeline - Scheduled ITS					
3 No Notice Commodity Adjustment					
4 Commodity True-up (Line 2-3 Page 10)			33,645	96.33	0.00296
5 Commodity Adjustments					
6 Commodity Adjustments					
7					
8 TOTAL, COMMODITY (Pipeline)			8,570,385	31,022.85	0.00362
			Sched A-1, Ln 15	Sched A-1, Ln 1	Sched A-1, Ln 28
SWING SERVICE					
9 Swing Service Scheduled					
10 Alert Day Volumes - FGT					
11 Operational Flow Order Volumes - FGT					
12 Less Alert Day Volumes Direct Billed to Others					
13 Operating Account Balancing					
14 Other - Net market delivery imbalance					
15					
16 TOTAL, SWING SERVICE			0	0.00	0.00
			Schedule A-1, Line 17	Schedule A-1, Line 3	Schedule A-1, Line 30
COMMODITY OTHER					
17 Commodity Other - Scheduled FTS (Line 4 Page 10) (Line 74 Page 10)			8,570,385	2,542,634.84	0.30835
18 Commodity Other - Scheduled ITS					
19 Insurance Cashout - FGT (Line 14 Page 11)				56,547.35	
20 Imbalance Cashout - Other Shippers (Line 24 Page 11)				56,780.83	
21 Imbalance Cashout - Transporting Gas (Line 15 Page 11)				3,714.84	
22 True-up - Other Shippers (Line 36 Page 10)				5,189.10	
23 Less CSS, Margin Sharing, Company Use, and Refund (Lines 37-38-39-40 Page 11)			(2,760,979)	(817,808.30)	0.29620
24 TOTAL, COMMODITY (Other)			5,809,401	1,949,458.66	0.33657
			Schedule A-1, Line 18	Schedule A-1, Line 4	Schedule A-1, Line 31
DEMAND					
25 Demand (Pipeline) Entitlement (Line 9 Page 10 Less Line 26 and 29 Support Detail)			14,539,000	797,975.27	0.05489
26 Less Relinquished to End Users (Line 6-13 Page 9)			0	0.00	0.00000
27 Less Relinquished Off System					
28 Other - Firm winter 14499 (Line 19 Page 9)			1,240,000	10,304.40	0.00831
29 Demand - No Notice					
30 Revenue Sharing - FGT					
31 Other - Storage Demand (Line 31 Page 11)				12,544.63	
32 TOTAL, DEMAND			15,779,000	821,225.30	0.05205
			Sched A-1, Line 19-16	Sched A-1, Line 5-2	Sched A-1, Line 32 & 29
OTHER					
33 Other - Monthly purchase from Peoples Gas (Line 18 Page 10)			8,878.90	4,563.31	0.51395
34 Peak Shaving					
35 Storage withdrawal					
36 Other					
37 Other					
38 Other					
39 Other					
40 TOTAL, OTHER			8,878.90	4,563.31	0.51395
			Schedule A-1, Line 20	Schedule A-1, Line 6	Schedule A-1, Line 33

COMPANY:		CALCULATION OF TRUE-UP AND INTEREST PROVISION						SCHEDULE A-2	
CITY GAS COMPANY OF FLORIDA								(REVISED 6/08/94)	
FOR THE PERIOD OF:		APRIL 97		Through		MARCH 98		PAGE 4 OF 11	
	CURRENT MONTH: 10/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
TRUE-UP CALCULATION									
1	PURCHASED GAS COST (Sch A-1 Ftx down line 4+6)	1,954,022	2,209,483	255,461	11.56%	9,624,157	12,026,690	2,402,533	19.98%
2	TRANSP GAS COST (Sch A-1 Ftx down line 1+2+3+5)	852,248	1,248,710	396,462	31.75%	6,023,399	8,683,877	2,660,478	30.64%
3	TOTAL	2,806,270	3,458,193	651,923	18.85%	15,647,556	20,710,567	5,063,011	24.45%
4	FUEL REVENUES (Sch A 1 Ftx down line 14) (NET OF REVENUE TAX)	2,631,030	3,449,527	818,497	23.73%	20,347,106	20,660,725	313,619	1.52%
5	TRUE-UP (COLLECTED) OR (REFUNDED)	(376,194)	(376,194)	-	0.00%	(2,633,358)	(2,633,358)	-	0.00%
6	FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,254,836	3,073,333	818,497	26.63%	17,713,748	18,027,367	313,619	1.74%
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(551,434)	(384,860)	166,574	-43.28%	2,066,192	(2,683,200)	(4,749,392)	177.00%
8	INTEREST PROVISION-THIS PERIOD (21)	8,512	5,761	(2,751)	-47.75%	(7,356)	(13,467)	(6,111)	45.38%
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST	1,934,035	69,559	(1,864,476)	-2680.42%	(2,924,887)	353,297	3,278,184	927.88%
9A	ADJUST BEGINNING ESTIMATE	-	1,184,360	1,184,360	100.00%	-	961,026	961,026	100.00%
9B	BEGINNING OF PERIOD TRUE-UP AND INTEREST	1,934,035	1,253,919	(680,116)	-54.24%	(2,924,887)	1,314,323	4,239,210	322.54%
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	376,194	376,194	-	0.00%	2,633,358	2,633,358	-	0.00%
10a	Refund (if applicable)	-	-	-	---	-	-	-	---
10b	Refund of interim rate increase	-	-	-	---	-	-	-	---
11	TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	1,767,307	1,251,014	(516,293)	-41.27%	1,767,307	1,251,014	(516,293)	-41.27%
INTEREST PROVISION									
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	1,934,035	1,253,919	(680,116)	-54.24%				
13	ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	1,758,795	1,245,253	(513,542)	-41.24%				
14	TOTAL (12+13)	3,692,830	2,499,172	(1,193,658)	-47.76%				
15	AVERAGE (50% OF 14)	1,846,415	1,249,586	(596,829)	-47.76%				
16	INTEREST RATE - FIRST DAY OF MONTH	0.05530	0.05530	-	0.00%				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05530	0.05530	-	0.00%				
18	TOTAL (16+17)	0.11060	0.11060	-	0.00%				
19	AVERAGE (50% OF 18)	0.05530	0.05530	-	0.00%				
20	MONTHLY AVERAGE (19/12 Months)	0.00461	0.00461	-	0.00%				
21	INTEREST PROVISION (15x20)	8,512	5,761	(2,751)	-47.75%				

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

** Line 8A is an interest adjustment for various gas costs booked out of period.

COMPANY: CITY GAS COMPANY OF FLORIDA

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

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

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

APRIL 97 Through

M/RCH 98

DATE	(A) PURCHASED FROM	(B) PURCHASED FOR	(C) SCH TYPE	(D) SYSTEM SUPPLY	(E) END USE	(F) TOTAL PURCHASED	COMMODITY COST		(I) DEMAND COST	(J) OTHER CHARGES ACA/GR/FUEL	(K) TOTAL CENTS PER THERM
							(G) THIRD PARTY	(H) PIPELINE			
10/97	FGT		FTS-1					22,197	808,281	31,023	--
TOTAL				8,800,809	-	8,800,809	2,642,635	22,197	808,281	31,023	39.82

FOR THE PERIOD OF:

APRIL 97 Through MARCH 98

	CURRENT MONTH: 10/97		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
1 RESIDENTIAL	1,401,116	1,458,564	57,448	4.10%	10,149,440	11,326,438	1,176,998	11.60%
2 COMMERCIAL	3,016,605	3,833,345	816,740	27.07%	23,687,910	26,998,402	3,310,492	13.98%
3 COMMERCIAL LARGE VOL 1	-	-	-	0.00%	-	-	-	0.00%
4 COMMERCIAL LARGE VOL 2	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
5 TOTAL FIRM	4,417,721	5,291,919	874,188	19.79%	33,837,350	38,324,840	4,487,490	13.26%
THERM SALES (INTERRUPTIBLE)								
6 INTERRUPTIBLE	216,575	500,490	283,915	131.09%	1,818,394	3,509,100	1,690,706	92.98%
7 LARGE INTERRUPTIBLE	536,542	-	(536,542)	-100.00%	5,046,886	-	(5,046,886)	-100.00%
8 TRANSPORTATION	2,097,741	-	(2,097,741)	-100.00%	14,430,013	-	(14,430,013)	-100.00%
9 TOTAL INTERRUPTIBLE	2,850,858	500,490	(2,350,368)	-82.44%	21,295,293	3,509,100	(17,786,193)	-83.52%
10 TOTAL THERM SALES	7,268,579	5,792,399	(1,476,180)	-20.31%	55,132,643	41,833,940	(13,298,703)	-24.12%
NUMBER OF CUSTOMERS (FIRM) AVG. NO. OF CUSTOMERS PERIOD TO DATE								
11 RESIDENTIAL	92,265	97,217	4,952	5.37%	92,347	96,772	4,425	4.79%
12 COMMERCIAL	4,741	5,171	430	9.07%	4,727	5,067	340	7.19%
13 COMMERCIAL LARGE VOL 1	-	-	-	0.00%	-	-	-	0.00%
14 COMMERCIAL LARGE VOL 2	-	-	-	0.00%	-	-	-	0.00%
	-	-	-	0.00%	-	-	-	0.00%
15 TOTAL FIRM	97,006	102,388	5,382	5.55%	97,074	101,839	4,765	4.91%
NUMBER OF CUSTOMERS (INTERRUPTIBLE) AVG. NO. OF CUSTOMERS PERIOD TO DATE								
16 INTERRUPTIBLE	10	13	3	30.00%	10	13	3	30.00%
17 LARGE INTERRUPTIBLE	4	3	(1)	-25.00%	4	3	(1)	-25.00%
18 TRANSPORTATION	62	-	(62)	-100.00%	56	-	(56)	-100.00%
19 TOTAL INTERRUPTIBLE	76	16	(60)	-78.95%	70	16	(54)	-77.14%
20 TOTAL CUSTOMERS	97,082	102,404	5,322	5.48%	97,144	101,855	4,711	4.85%
THERM USE PER CUSTOMER								
21 RESIDENTIAL	15	15	(3)	-1.20%	108	107	1	0.25%
22 COMMERCIAL	636	741	105	16.51%	716	797	81	11.31%
23 COMMERCIAL LARGE VOL 1	-	-	-	0.00%	-	-	-	0.00%
24 COMMERCIAL LARGE VOL 2	-	-	-	0.00%	-	-	-	0.00%
25 INTERRUPTIBLE	21,858	38,409	16,551	75.76%	24,347	38,347	14,000	57.51%
26 LARGE INTERRUPTIBLE	134,136	-	(134,136)	-100.00%	186,286	-	(186,286)	-100.00%
27 TRANSPORTATION	33,835	-	(33,835)	-100.00%	36,977	-	(36,977)	-100.00%

CONVERSION FACTOR CALCULATION

CITY GAS COMPANY OF FLORIDA
ACTUAL FOR THE PERIOD OF

APRIL 97

through

MARCH 98

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

	(A) APR	(B) MAY	(C) JUN	(D) JUL	(E) AUG	(F) SEP	(G) OCT	(H) NOV	(I) DEC	(J) JAN	(K) FEB	(L) MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1 0480	1 0392	1 0422	1 0451	1 0460	1 0422	1 0441					
2 PRESSURE CORRECTION FACTOR												
a DELIVERY PRESSURE OF GAS SOLD psia	15 236	15 236	15 236	15 236	15 236	15 236	15 236	15 236	15 236	15 236	15 236	15 236
b DELIVERY PRESSURE OF GAS PURCHASED psia	14 73	14 73	14 73	14 73	14 73	14 73	14 73	14 73	14 73	14 73	14 73	14 73
PRESSURE CORRECTION FACTOR (a/b) psia	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1 0840	1 0750	1 0780	1 0810	1 0820	1 0780	1 0800	0 0000	0 0000	0 0000	0 0000	0 0000

	CURRENT MONTH 1/07		PERIOD TO DATE		(G) DIFFERENCE
	(A) ACTUAL	(B) ORIG EST	(E) ACTUAL	(F) ORIG EST	
COST OF GAS PURCHASED					
1. COMMODITY (Pipeline) including Notice Commodity Ag. amount (Line 9 A.1 support detail)	25,827	49,292	229,519	368,793	(139,274)
2. NO NOTICE SERVICE RESERVATION (Line 29 A.1 support detail)	24,162	28,934	30,479	112,968	(19,669)
3. SWING SERVICE (Line 16 A.1 support detail)					
4. COMMODITY (Other) (Line 24 A.1 support detail)	1,266,547	1,579,532	11,077,343	12,478,481	(1,401,138)
5. DEMAND (Line 32, 29 A.1 support detail)	1,194,946	1,149,879	7,364,346	7,965,658	(601,312)
6. OTHER (Line 40 A.1 support detail)	5,109	1,634	38,084	37,636	448
LESS END-USE CONTRACT					
7. COMMODITY (Pipeline)					
8. DEMAND					
9. Second Four Month Purchase Ag. (OPTIMAL)					
10. TOTAL COST (Line 1-8-5-6-7-10) (Total)	2,648,655	3,291,667	18,602,811	20,658,799	(2,055,988)
11. NET UNLABELED					
12. COMPANY USE (See 29 - Page 11)	(1,269,9)	(1,734)	(29,875)	(51,585)	(22,561)
14. TOTAL THERM SALES	3,277,586	3,283,926	22,570,542	20,807,178	2,763,364
THERMS PURCHASED					
15. COMMODITY (Pipeline) (Including Determinants Only (Line 8 A.1 support detail))	7,282,780	6,840,379	94,579,210	48,329,511	46,249,700
16. NO NOTICE SERVICE RESERVATION (Including Determinants Only (Line 29 A.1 support detail))	2,930,000	2,343,000	11,387,500	11,387,500	
17. SWING SERVICE (Including Determinants Only (Line 29 A.1 support detail))					
18. COMMODITY (Other) (Including Determinants Only (Line 24 A.1 support detail))	4,246,448	5,469,379	43,249,594	48,329,511	(5,079,917)
19. DEMAND (Including Determinants Only (Line 32, 29 A.1 support detail))	23,649,700	23,705,100	119,549,060	120,152,770	(603,710)
20. OTHER (Including Determinants Only (Line 40 A.1 support detail))	7,086	3,863	71,343	73,271	(1,928)
LESS END-USE CONTRACT					
21. COMMODITY (Pipeline)					
22. DEMAND					
24. TOTAL PURCHASES (Line 15-20) (Total)	4,253,214	6,463,642	22,210,308	48,802,782	(5,592,474)
25. NET UNLABELED	(6,412)	(15,000)	(8,168)	(120,000)	31,284
26. COMPANY USE (Line 29 - Page 11)	6,228,066	6,448,542	46,530,036	48,282,782	(1,752,746)
27. TOTAL THERM SALES (Line 26 Estimated only)			(22,776)		
CENTS PER THERM					
28. COMMODITY (Pipeline) (Line 15)	0.00760	0.00913	0.00473	0.00271	0.00642
29. NO NOTICE SERVICE (Line 16)	0.00831	0.00865	0.00194	0.00812	0.00049
30. SWING SERVICE (Line 17)					
31. COMMODITY (Other) (Line 18)	0.27382	0.25611	0.11411	0.25645	0.00034
32. DEMAND (Line 19)	0.05577	0.05477	0.03900	0.05907	0.00646
33. OTHER (Line 20)	0.25205	0.45062	0.26143	0.53382	0.27239
LESS END-USE CONTRACT					
34. COMMODITY (Pipeline) (Line 21)					
35. DEMAND (Line 22)					
37. TOTAL COST (Line 23-33)	0.65468	0.50923	0.16845	0.42941	0.23524
38. NET UNLABELED (Line 24)					
39. COMPANY USE (Line 25)	0.42659	0.50923	0.02881	0.42941	0.00000
40. TOTAL THERM SALES (Line 26)	0.41444	0.51141	0.02881	0.42941	0.00000
41. TRUE UP (Line 27)	0.05753	0.05753	0.05753	0.05753	
42. TOTAL COST OF GAS (Line 37-41)	0.53197	0.56744	0.02881	0.48694	0.00000
43. REVENUE TAX FACTOR (Line 42)	1.00375	1.00375	1.00375	1.00375	
44. PCA FACTOR ADJUSTED FOR TAXES (Line 43)	0.53197	0.56744	0.02881	0.48694	0.00000
45. PCA FACTOR REQUIRED TO REARE ST. 001	0.534	0.571	0.029	0.489	0.000

	CURRENT MONTH 11/97		PERIOD TO DATE		DIFFERENCE		
	(A)	(B)	(C)	(D)	(E)	(F)	
	ACTUAL	FLEX-DOWN ESTIMATE	AMOUNT	%	ACTUAL	ORG EST	
COST OF GAS PURCHASED							
1 COMMODITY (Pipeline) Includes No Notice Commodity Subsequent (Line 8 A-1 support detail)	20,437	16,575	3,861	23.41	229,529	254,483	(24,954)
2 NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	24,152	24,152			92,479	128,672	(36,193)
3 SWING SERVICE (Line 16 A-1 support detail)							
4 COMMODITY (Other) (Line 24 A-1 support detail)	1,566,341	2,427,700	(816,359)	(33.65)	11,177,443	14,296,932	(3,219,489)
5 DEMAND (Line 32, 29 A-1 support detail)	1,193,346	1,193,346			7,964,146	9,529,196	(1,564,850)
6 OTHER (Line 42 A-1 support detail)	1,329	4,012	(2,683)	(66.35)	38,284	36,488	1,796
LESS END-USE CONTRACT							
7 COMMODITY (Pipeline)							
8 DEMAND							
9							
10 Second Four Month Purchase Ag (OP-OTM)							
11 TOTAL COST (1+2+3+4+5+6+7+8+9+10)	4,964,855	5,025,205	(60,350)	(1.21)	16,502,411	18,345,273	(1,842,862)
12 NET USABLE	13,969	18,295	(4,326)	(31.00)	(39,975)	(58,138)	18,163
13 COMPANY USE (Line 39 Page 11)	3,222,446	3,225,312	(2,866)	(0.09)	23,570,252	24,237,937	(717,685)
14 TOTAL THERM SALES	7,062,780	6,985,000	77,780	1.11	44,529,310	50,742,068	(6,212,758)
THERM PURCHASED							
15 COMMODITY (Pipeline) Billing Determinants Only (Line 8 A-1 support detail)	2,910,000	2,910,000			11,347,500	14,051,786	(2,664,286)
16 NO NOTICE SERVICE RESERVATION Billing Determinants Only (Line 29 A-1 support detail)							
17 SWING SERVICE Commodity (Line 24 A-1 support detail)	4,246,448	6,545,000	(2,298,552)	(35.13)	43,249,694	50,242,068	(6,992,374)
18 COMMODITY (Other) Billing Determinants Only (Line 32, 29 A-1 support detail)	21,640,100	19,786,990	1,853,110	9.37	119,590,060	123,531,544	(3,941,484)
19 DEMAND Commodity (Line 40 A-1 support detail)	7,086	3,463	3,623	51.13	71,343	70,337	1,006
20 OTHER							
LESS END-USE CONTRACT							
21 COMMODITY (Pipeline)							
22 DEMAND							
23							
24 TOTAL PURCHASES (15+16+17+18+19+20)	4,753,534	6,548,463	(1,794,929)	(26.44)	43,221,037	50,312,406	(6,991,369)
25 NET USABLE	(6,812)	(15,000)	8,188	(12.03)	(88,716)	(120,000)	31,284
26 COMPANY USE (Line 39 Page 11)	6,228,066	6,573,863	(345,797)	(5.56)	47,580,721	50,192,406	(2,611,685)
27 TOTAL THERM SALES (24-25 Estimated only)	0,000	0,000					
CENTS PER THERM							
28 COMMODITY (Pipeline) (1/15)	0,0050	0,0025	0,0025	50.00	0,0021	0,0050	(0,0029)
29 NO NOTICE SERVICE (2/16)	0,0031	0,0031			0,0012	0,0016	(0,0004)
30 SWING SERVICE (3/17)							
31 COMMODITY (Other) (4/18)	0,3762	0,3647	0,0015	4.00	0,2945	0,2955	(0,0010)
32 DEMAND (5/19)	0,0537	0,0500	(0,0037)	(7.10)	0,0507	0,0547	(0,0040)
33 OTHER (6/20)	0,7525	1,1643	(0,4118)	(54.41)	0,5382	0,5167	0,0215
LESS END-USE CONTRACT							
34 COMMODITY (Pipeline) (7/21)							
35 DEMAND (8/22)							
36							
37 TOTAL COST (10/24)	0,6468	0,5575	0,0893	16.20	0,4241	0,4639	(0,0398)
38 NET USABLE (11/25)	0,4529	0,5000	(0,0471)	(9.42)	0,4929	0,4448	(0,0519)
39 COMPANY USE (12/26)	0,4144	0,4520	(0,0376)	(9.08)	0,4697	0,4650	(0,0048)
40 TOTAL THERM SALES (13/27)	0,0573	0,0573			0,0573	0,0573	
41 Price Up (E 2)							
42 TOTAL COST OF GAS (40+41)	0,5192	0,6054	(0,0862)	(16.61)	0,4450	0,5429	(0,0979)
43 REVERSE TAX FACTOR	1,00376	1,00376			1,00376	1,00376	
44 Price Factor Adjusted for Taxes (42+43)	0,5229	0,6194	(0,0965)	(16.57)	0,4519	0,5462	(0,0943)
45 Price Factor Adjusted to Market (01)	0,514	0,513	0,001	0.19	0,450	0,542	(0,092)

FOR THE PERIOD APRIL 97 THROUGH MARCH 98

CURRENT MONTH 1/97

COMMODITY (Pipeline)	(A) THERMS	(B) INV. AMOUNT	(C) COST PER THERM
1 Commodity Pipeline - Scheduled ITS (Line 7 Page 10)	7,111,300	27,664.07	0.00290
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment			
4 Commodity True-up (Line 2-3 Page 10)	148,570	(148.73)	0.00302
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	7,062,790	20,457.34	0.00290
Sched A.1, Ln 15 Sched A.1, Ln 1 Sched A.1, Ln 29			
SWING SERVICE			
9 Swing Service - Scheduled			
10 Alert Day Volumes - FGT			
11 Operational Flow Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed to Others			
13 Operating Account Balancing			
14 Other - Net market delivery imbalance			
15			
16 TOTAL SWING SERVICE	0	0.00	0.00
Schedule A.1 Line 17 Schedule A.1 Line 3 Schedule A.1 Line 30			
COMMODITY OTHER			
17 Commodity Other - Scheduled ITS (Line 4 Page 10) (Line 74 Page 10)	7,062,790	2,327,933.82	0.32961
18 Commodity Other - Scheduled ITS			
19 Imbalance Cashout - FGT (Line 14 Page 10)		(1,498.90)	
20 Imbalance Cashout - Other Shippers (Line 24 Page 11)		0.00	
21 Imbalance Cashout - Transporting Gas (Line 15 Page 11)		3,665.01	
22 True-up - Other Shippers (Line 48 Page 10)		9,042.62	
23 Less OSS Margin Sharing Company Use and Refund (Lines 37-38-39-40 Page 11)	(2,816,332)	(752,791.32)	0.26729
24 TOTAL COMMODITY (Other)	4,246,448	1,566,541.23	0.37262
Schedule A.1 Line 18 Schedule A.1 Line 4 Schedule A.1 Line 31			
DEMAND			
25 Demand (Pipeline) Entitlement (Line 9 Page 10 Less Line 26 and 29 Support Detail)	23,640,100	1,305,509.25	0.05522
26 Less Relinquished to End Users (Line 6-13 Page 9)	0	0.00	0.00000
27 Less Relinquished Off System			
28 Other - Firm winter supply (Line 19 Page 9)	2,910,000	24,182.10	0.00831
29 Demand - No Notice			
30 Revenue Sharing - FGT			
31 Other - Storage Demand (Line 31 Page 11)	26,550,100	12,836.37	
32 TOTAL DEMAND	26,550,100	1,342,527.72	0.05057
Schedule A.1 Line 19-16 Sched A.1 Line 5-2 Sched A.1 Line 32 & 29			
OTHER			
33 Other - Monthly purchase from Peoples Gas (Line 16 Page 10)	7,085.90	5,328.50	0.75199
34 Peak Sharing			
35 Storage withdrawal			
36 Other			
37 Other			
38 Other			
39 Other			
40 Other			
41 TOTAL OTHER	7,085.90	5,328.50	0.75199
Schedule A.1 Line 20 Schedule A.1 Line 6 Schedule A.1 Line 33			

COMPANY:		CALCULATION OF TRUE-UP AND INTEREST PROVISION						SCHEDULE A-2	
CITY GAS COMPANY OF FLORIDA								(REVISED 6/08/94)	
FOR THE PERIOD OF:		APRIL 97		Through		MARCH 98		PAGE 4 OF 11	
	CURRENT MONTH: 11/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
TRUE-UP CALCULATION									
1	PURCHASED GAS COST (Sch A-1 Flx down line 4+6)	1,591,870	2,406,732	814,862	33.86%	11,216,027	14,433,422	3,217,395	22.29%
2	TRANSP GAS COST (Sch A-1 Flx down line 1+2+3+5)	1,362,985	1,228,476	(134,509)	-10.95%	7,386,384	9,912,353	2,525,969	25.48%
3	TOTAL	2,954,855	3,635,208	680,353	18.72%	18,602,411	24,345,775	5,743,364	23.59%
4	FUEL REVENUES (Sch A-1 Flx down line 14) (NET OF REVENUE TAX)	3,222,946	3,626,912	403,966	11.14%	23,570,052	24,287,637	717,585	2.95%
5	TRUE-UP (COLLECTED) OR REFUNDED	(376,194)	(376,194)	-	0.00%	(3,009,552)	(3,009,552)	-	0.00%
6	FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,846,752	3,250,718	403,966	12.43%	20,560,500	21,278,085	717,585	3.37%
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(108,103)	(384,490)	(276,387)	71.88%	1,958,089	(3,067,690)	(5,025,779)	163.83%
8	INTEREST PROVISION THIS PERIOD (21)	8,822	7,074	(1,748)	-24.71%	1,466	(6,393)	(7,859)	122.93%
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST	1,767,307	1,251,014	(516,293)	-41.27%	(2,924,887)	353,297	3,278,184	927.88%
9A	ADJUST BEGINNING ESTIMATE	-	277,753	277,753	100.00%	-	1,238,779	1,238,779	100.00%
9B	BEGINNING OF PERIOD TRUE-UP AND INTEREST	1,767,307	1,528,767	(238,540)	-15.60%	(2,924,887)	1,592,076	4,516,963	283.72%
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	376,194	376,194	-	0.00%	3,009,552	3,009,552	-	0.00%
10a	Refund (if applicable)	-	-	-	---	-	-	-	---
10b	Refund of interim rate increase	-	-	-	---	-	-	-	---
11	TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	2,044,220	1,527,545	(516,675)	-33.82%	2,044,220	1,527,545	(516,675)	-33.82%
INTEREST PROVISION									
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	1,767,307	1,528,767	(238,540)	-15.60%				
13	ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	2,035,398	1,520,471	(514,927)	-33.87%				
14	TOTAL (12+13)	3,802,705	3,049,238	(753,467)	-24.71%				
15	AVERAGE (50% OF 14)	1,901,353	1,524,619	(376,734)	-24.71%				
16	INTEREST RATE - FIRST DAY OF MONTH	0.05530	0.05530	-	0.00%				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05600	0.05600	-	0.00%				
18	TOTAL (16+17)	0.11130	0.11130	-	0.00%				
19	AVERAGE (50% OF 18)	0.05565	0.05565	-	0.00%				
20	MONTHLY AVERAGE (19/12 Months)	0.00464	0.00464	-	0.00%				
21	INTEREST PROVISION (15x20)	8,822	7,074	(1,748)	-24.71%				

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

COMPANY: CITY GAS COMPANY OF FLORIDA

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

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

ACTUAL FOR THE PERIOD OF:
CURRENT MONTH: 11/97

APRIL 97

Through

MARCH 98

DATE	(A) PURCHASED FROM	(B) PURCHASED FOR	(C) SCH TYPE	(D) SYSTEM SUPPLY	(E) END USE	(F) TOTAL PURCHASED	COMMODITY COST		(I) DEMAND COST	(J) OTHER CHARGES ACA/GR/FUEL	(K) TOTAL CENTS PER THERM
							(G) THIRD PARTY	(H) PIPELINE			
11/97	FGT		FTS-1					18,293	1,329,691	20,457	---
TOTAL				7,349,320	-	7,349,320	2,327,934	18,293	1,329,691	20,457	50.30

	CURRENT MONTH: 12/97		PERIOD TO DATE		(F)	ORG. EST.	AMOUNT	(G)	(H)
	(A) ACTUAL	(B) FLEX DOWN ESTIMATE	(C) AMOUNT	(D) %					
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline) includes No Notice Commodity Adjustment (Line 8 A-1 support detail)	53,507	14,462	29,156	270.83	283,169	244,001	39,168	16.05	
2 NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	24,368	24,368	-	-	117,487	117,487	-	-	
3 SWING SERVICE (Line 16 A-1 support detail)	-	-	-	-	-	-	-	-	
4 COMMODITY (Other) (Line 24 A-1 support detail)	1,211,804	1,752,727	(460,833)	(27.43)	12,449,837	12,830,670	(480,833)	(3.72)	
5 DEMAND (Line 32, 29 A-1 support detail)	1,242,916	1,227,079	25,837	2.11	8,317,322	8,291,425	25,897	0.31	
6 OTHER (Line 40 A-1 support detail)	4,890	4,032	858	21.26	42,974	42,116	858	2.04	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	
8 DEMAND	-	-	-	-	-	-	-	-	
9	-	-	-	-	-	-	-	-	
10 Second Floor Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-	
11 TOTAL COST (1+2+3+4+5+10)(7+8+9)	2,558,376	3,023,286	(414,910)	(13.72)	21,210,789	21,525,699	(414,910)	(1.92)	
12 NET UNBILLED	(4,667)	(7,392)	2,725	(36.87)	(44,641)	(47,367)	2,725	(5.75)	
13 COMPANY USE (Line 39 - Page 11)	3,340,406	3,015,896	324,510	10.76	26,910,456	26,565,948	324,510	1.22	
14 TOTAL THERM SALES	15,852,060	6,139,860	9,712,200	156.18	100,431,370	90,719,170	9,712,200	10.71	
THERM PURCHASED									
15 COMMODITY (Pipeline) Billing Determinants Only (Line 8 A-1 support detail)	3,007,000	3,007,000	-	-	14,364,500	14,364,500	-	-	
16 NO NOTICE SERVICE RESERVATION Bill Determinants Only (Line 29 A-1 support detail)	-	-	-	-	-	-	-	-	
17 SWING SERVICE Commodity	6,124,019	6,139,860	(15,841)	(0.26)	49,373,713	49,369,554	(4,154)	(0.01)	
18 COMMODITY (Other) Commodity (Line 24 A-1 support detail)	24,090,270	20,441,373	3,648,897	17.85	143,680,330	140,032,033	3,648,297	2.61	
19 DEMAND Billing Determinants Only (Line 32, 29 A-1 support detail)	9,154	10,019	(865)	(8.53)	60,497	81,362	(20,865)	(1.06)	
20 OTHER Commodity (Line 40 A-1 support detail)	-	-	-	-	-	-	-	-	
21 COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	
22 DEMAND	-	-	-	-	-	-	-	-	
23	-	-	-	-	-	-	-	-	
24 TOTAL PURCHASES (17+18+20)(21+23)	6,133,173	6,149,879	(16,706)	(0.27)	49,454,210	49,470,916	(16,706)	(0.03)	
25 NET UNBILLED	(11,891)	(15,000)	3,109	(11.891)	(100,607)	(103,716)	3,109	(3.00)	
26 COMPANY USE (Line 39 - Page 11)	6,741,997	6,134,879	607,118	9.90	54,322,716	53,715,600	607,116	1.13	
27 TOTAL THERM SALES (24-26 Estimated only)	0,00338	0,00236	0,00102	43.22	0,00282	0,00269	0,00013	4.63	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0,00631	0,00631	-	-	0,00616	0,00616	-	-	
29 NO NOTICE SERVICE (2/16)	0,20769	0,26547	(0,07778)	(27.25)	0,25216	0,26181	(0,00965)	(3.69)	
30 SWING SERVICE (3/17)	0,05201	0,05003	(0,00002)	(1.3.36)	0,05789	0,05921	(0,00132)	(2.23)	
31 COMMODITY (Other) (4/18)	0,53419	0,40244	0,13175	32.74	0,53366	0,51764	0,01602	3.13	
32 DEMAND (5/19)	-	-	-	-	-	-	-	-	
33 OTHER (6/20)	-	-	-	-	-	-	-	-	
LESS END-USE CONTRACT									
34 COMMODITY Pipeline (7/21)	0,42529	0,43160	(0,00631)	(13.49)	0,42690	0,43714	(0,00624)	(1.86)	
35 DEMAND (8/22)	0,39247	0,49260	(0,10013)	(20.36)	0,44372	0,45669	(0,01297)	(2.84)	
36	0,26689	0,49280	(0,10591)	(21.49)	0,39046	0,40260	(0,01214)	(3.02)	
37 TOTAL COST (11/24)	0,05753	0,05753	-	-	0,05753	0,05753	-	-	
38 NET UNBILLED (12/25)	0,44442	0,55033	(0,10591)	(19.24)	0,44799	0,46013	(0,01214)	(2.64)	
39 COMPANY USE (13/26)	1,00376	1,00376	-	-	1,00376	1,00376	-	-	
40 TOTAL THERM SALES (11/27)	0,44609	0,45240	(0,0631)	(19.25)	0,44967	0,46186	(0,01219)	(2.64)	
41 TRUE-UP (E-2) (40+41)	0,44609	0,45240	(0,0631)	(19.25)	0,44967	0,46186	(0,01219)	(2.64)	
42 TOTAL COST OF GAS (42+43)	0,44609	0,45240	(0,0631)	(19.25)	0,44967	0,46186	(0,01219)	(2.64)	
43 REVENUE TAX FACTOR	0,44609	0,45240	(0,0631)	(19.25)	0,44967	0,46186	(0,01219)	(2.64)	
44 PGA FACTOR ADJUSTED FOR TAXES (42+43)	0,44609	0,45240	(0,0631)	(19.25)	0,44967	0,46186	(0,01219)	(2.64)	
45 PGA FACTOR ROUNDED TO NEAREST 001	0,446	0,452	(0,063)	(19.20)	0,450	0,462	(0,012)	(2.50)	

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

COMPANY:
CITY GAS COMPANY OF FLORIDA

FOR THE PERIOD: APRIL 97 THROUGH MARCH 98

CURRENT MONTH: 12/97

COMMODITY (Pipeline)	(A) THERMS	(B) INV AMOUNT	(C) COST PER THERM
1 Commodity Pipeline - Scheduled FTS (Line 1 Page 10)	16,252,550	54,996.20	0.00338
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment			
4 Commodity True-up (Line 2+3 Page 10)	(400,490)	(1,366.32)	0.00341
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	15,852,060	3,629.88	0.00338
	Sched A.1 Ln 15	Sched Ln 1	Sched A.1 Ln 28
SWING SERVICE			
9 Swing Service Scheduled			
10 Alert Day Volumes - FGT			
11 Operational Flow Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed to Others			
13 Operating Account Balancing			
14 Other - Net market delivery imbalance			
15			
16 TOTAL SWING SERVICE	0	0.00	0.00
	Schedule A.1 Line 17	Schedule Line 3	Schedule A.1 Line 30
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS (Line 4 Page 10), (Line 66 Page 10)	15,852,060	4,231,337.60	0.26693
18 Commodity Other - Scheduled ITS			
19 Imbalance Cashout - FGT (Line 15 Page 10)		39,136.50	
20 Imbalance Cashout - Other Shippers (Line 24 Page 11)		47,491.35	
21 Imbalance Cashout - Transporting Cust (Line 15 Page 11)		5,665.00	
22 True-up - Other Shippers (Line 52 Page 10)		(9,885.02)	
23 Less: OSS, Margin Sharing, Company Use, and Refund (Lines 37+38+39+40 Page 11)	(9,728.04)	(3,041,851.57)	0.31269
24 TOTAL COMMODITY (Other)	6,124,019	1,271,893.86	0.20769
	Schedule A.1 Line 18	Schedule A.1 Line 4	Schedule A.1 Line 31
DEMAND			
25 Demand (Pipeline) Entitlement (Line 9 Page 10 Less Line 26 and 29 Support Detail)	24,090,270	1,209,724.95	0.05146
26 Less Relinquished to End-Users (Line 6+13 Page 9)	0	0.00	0.00000
27 Less Relinquished Off System			
28 Other - Firm winter supply (Line 19 Page 9)	3,007,000	24,988.17	0.00831
29 Demand - No Notice			
30 Revenue Sharing - FGT			
31 Other - Storage Demand (Line 31 Page 11)		13,250.93	
32 TOTAL DEMAND	27,097,270	1,277,964.05	0.04716
	Sched A.1 Line 19+16	Sched A.1 Line 5+2	Sched A.1 Line 32 & 29
OTHER			
33 Other - Monthly purchase from Peoples Gas (Line 17 Page 10)	9,153.90	4,889.83	0.53418
34 Peak Shaving			
35 Storage withdrawal			
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER	9,153.90	4,889.83	0.53418
	Schedule A.1 Line 20	Schedule A.1 Line 6	Schedule A.1 Line 33

COMPANY:		CALCULATION OF TRUE-UP AND INTEREST PROVISION						SCHEDULE A-2	
CITY GAS COMPANY OF FLORIDA								(REVISED 6/08/94)	
FOR THE PERIOD OF:		APRIL 97		Through		MARCH 98		PAGE 4 OF 11	
	CURRENT MONTH: 12/97		DIFFERENCE		PERIOD TO DATE		DIFFERENCE		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
TRUE-UP CALCULATION									
1	PURCHASED GAS COST (Sch A-1 Flx down line 4+6)	1,276,784	1,756,759	479,975	27.32%	12,492,811	12,972,786	479,975	3.70%
2	TRANSP GAS COST (Sch A-1 Flx down line 1+2+3+5)	1,331,594	1,266,529	(65,065)	-5.14%	8,717,978	8,652,913	(65,065)	-0.75%
3	TOTAL	2,608,378	3,023,288	414,910	13.72%	21,210,789	21,625,699	414,910	1.92%
4	FUEL REVENUES (Sch A-1 Flx down line 14) (NET OF REVENUE TAX)	3,340,406	3,015,896	(324,510)	-10.76%	26,910,458	26,585,948	(324,510)	-1.22%
5	TRUE-UP (COLLECTED OR REFUNDED)	(376,194)	(376,194)	-	0.00%	(3,385,746)	(3,385,746)	-	0.00%
6	FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,964,212	2,639,702	(324,510)	-12.29%	23,524,712	23,200,202	(324,510)	-1.40%
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	355,834	(383,586)	(739,420)	192.77%	2,313,923	1,574,503	(739,420)	-46.96%
8	INTEREST PROVISION-THIS PERIOD (21)	11,400	10,275	(1,125)	-10.95%	12,866	11,741	(1,125)	-9.58%
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST	2,044,220	2,044,220	-	0.00%	(2,924,887)	(2,924,887)	-	0.00%
9A	ADJUST BEGINNING ESTIMATE	-	131,784	131,784	100.00%	-	131,784	131,784	100.00%
9B	BEGINNING OF PERIOD TRUE-UP AND INTEREST	2,044,220	2,176,004	131,784	6.06%	(2,924,887)	(2,793,103)	131,784	-4.72%
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	376,194	376,194	-	0.00%	3,385,746	3,385,746	-	0.00%
10a	Refund (if applicable)	-	-	-	---	-	-	-	---
10b	Refund of interim rate increase	-	-	-	---	-	-	-	---
11	TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	2,787,648	2,178,887	(608,761)	-27.94%	2,787,648	2,178,887	(608,761)	-27.94%
INTEREST PROVISION									
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	2,044,220	2,176,004	131,784	6.06%	-	-	-	-
13	ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	2,776,248	2,168,612	(607,636)	-28.02%	-	-	-	-
14	TOTAL (12+13)	4,820,468	4,344,616	(475,852)	-10.95%	-	-	-	-
15	AVERAGE (50% OF 14)	2,410,234	2,172,308	(237,926)	-10.95%	-	-	-	-
16	INTEREST RATE - FIRST DAY OF MONTH	0.05600	0.05600	-	0.00%	-	-	-	-
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05750	0.05750	-	0.00%	-	-	-	-
18	TOTAL (16+17)	0.11350	0.11350	-	0.00%	-	-	-	-
19	AVERAGE (50% OF 18)	0.05675	0.05675	-	0.00%	-	-	-	-
20	MONTHLY AVERAGE (19/12 Months)	0.00473	0.00473	-	0.00%	-	-	-	-
21	INTEREST PROVISION (15x20)	11,400	10,275	(1,125)	-10.95%	-	-	-	-

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

COMPANY: CITY GAS COMPANY OF FLORIDA

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

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

ACTUAL FOR THE PERIOD OF:
CURRENT MONTH: 12/97

APRIL 97

Through

MARCH 98

DATE	(A) PURCHASED FROM	(R) PURCHASED FOR	(C) SCH TYPE	(D) SYSTEM SUPPLY	(E) END USE	(F) TOTAL PURCHASED	COMMODITY COST		(I) DEMAND COST	(J) OTHER CHARGES ACA/GRM/FUEL	(K) TOTAL CENTS PER THERM
							(G) THIRD PARTY	(H) PIPELINE			
12/97	FGT		FTS-1					41,057	1,264,713	53,630	---
TOTAL				16,763,850	-	16,763,850	4,231,338	41,057	1,264,713	53,630	33.35

FOR THE PERIOD OF:

APRIL 97

Through

MARCH 98

PAGE 7 OF 11

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

CONVERSION FACTOR CALCULATION													
CITY GAS COMPANY OF FLORIDA		APRIL 97		through		MARCH 98		SCHEDULE A-6 (REVISED 8/19/93) PAGE 8 OF 11					
ACTUAL FOR THE PERIOD OF		(A) APR	(B) MAY	(C) JUN	(D) JUL	(E) AUG	(F) SEP	(G) OCT	(H) NOV	(I) DEC	(J) JAN	(K) FEB	(L) MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED		1 0480	1 0392	1 0422	1 0451	1 0460	1 0422	1 0441	1 0480	1 0518			
$\frac{\text{THERMS PURCHASED} \times \text{AVERAGE BTU CONTENT}}{\text{CCF PURCHASED}}$		15 236	15 236	15 236	15 236	15 236	15 236	15 236	15 236	15 236	15 236	15 236	15 236
2 PRESSURE CORRECTION FACTOR		14 73	14 73	14 73	14 73	14 73	14 73	14 73	14 73	14 73	14 73	14 73	14 73
a DELIVERY PRESSURE OF GAS SOLD psia b DELIVERY PRESSURE OF GAS PURCHASED psia $\frac{\text{PRESSURE CORRECTION FACTOR (a/b) psia}}{\text{BILLING FACTOR}}$		1 0344	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344
BTU CONTENT x PRESSURE CORRECTION FACTOR		1 0840	1 0750	1 0780	1 0810	1 0820	1 0780	1 0800	1 0840	1 0880	0 0000	0 0000	0 0000

	CURRENT MONTH: 1998		DIFFERENCE		PERIOD TO DATE		DIFFERENCE		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
	ACTUAL	FLEX DOWN ESTIMATE	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%	
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline)	38,506	16,490	22,016	133.51	327,675	290,497	61,184	23.49	
2 NO NOTICE SERVICE RESERVATION	24,988	24,988	-	-	142,475	142,475	-	-	
3 SWING SERVICE	1,440,659	1,959,209	(518,550)	(26.47)	13,890,496	14,869,879	(999,383)	(6.71)	
4 COMMODITY (Other)	1,249,235	1,227,079	22,156	1.81	9,566,557	9,516,504	48,053	0.50	
5 DEMAND	6,645	4,423	2,262	51.14	49,659	46,539	3,120	6.70	
6 OTHER	-	-	-	-	-	-	-	-	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	
8 COMPANY USE	-	-	-	-	-	-	-	-	
9	-	-	-	-	-	-	-	-	
10 Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-	
11 TOTAL COST (1+2+3+4+5+6+10)/(7+8+9)	2,780,073	3,232,169	(472,116)	(14.51)	23,970,862	24,857,868	(887,006)	(3.57)	
12 NET UNBILLED	(4,985)	(5,184)	1,499	(24.25)	(49,326)	(53,551)	4,225	(7.89)	
13 COMPANY USE (Line 26 - Page 11)	2,849,644	3,226,005	(376,361)	(11.67)	29,760,102	29,811,953	(51,851)	(0.17)	
14 TOTAL THERM SALES	11,260,700	7,844,240	3,516,460	44.83	111,792,070	98,563,410	13,228,660	13.42	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	3,007,000	3,007,000	-	-	17,401,500	17,401,500	-	-	
16 NO NOTICE SERVICE RESERVATION	6,517,804	7,844,240	(1,326,436)	(16.91)	55,891,517	57,233,794	(1,342,277)	(2.35)	
17 SWING SERVICE	24,076,770	20,441,973	3,634,797	17.78	167,757,100	160,474,006	7,283,094	4.54	
18 COMMODITY (Other)	12,514	11,234	1,280	11.39	93,011	92,596	415	0.45	
19 DEMAND	-	-	-	-	-	-	-	-	
20 OTHER	-	-	-	-	-	-	-	-	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	
22 DEMAND	-	-	-	-	-	-	-	-	
23	-	-	-	-	-	-	-	-	
24 TOTAL PURCHASES (17+18+20)/(21+23)	6,530,318	7,855,474	(1,325,156)	(16.87)	55,984,528	57,326,390	(1,341,862)	(2.34)	
25 NET UNBILLED	(11,836)	(15,000)	3,064	(19.07)	(112,543)	(118,716)	6,173	(5.20)	
26 COMPANY USE (Line 26 - Page 11)	6,345,207	7,840,474	(1,495,267)	(19.07)	60,667,925	61,556,074	(888,149)	(1.44)	
27 TOTAL THERM SALES (24+26 Estimated only)	0,00339	0,00210	0,00129	61.43	0,00288	0,00284	0,00004	9.09	
CENTS PER THERM									
28 COMMODITY (Pipeline)	0,00831	0,00831	-	-	0,00819	0,00819	-	-	
29 NO NOTICE SERVICE	0,22103	0,24976	(0,02873)	(11.50)	0,24853	0,26016	(0,01163)	(4.47)	
30 SWING SERVICE	0,05189	0,06003	(0,00814)	(13.56)	0,05703	0,05931	(0,00228)	(3.84)	
31 COMMODITY (Other)	0,53420	0,39372	0,14048	35.68	0,53390	0,50260	0,03130	6.23	
32 DEMAND	-	-	-	-	-	-	-	-	
33 OTHER	-	-	-	-	-	-	-	-	
LESS END-USE CONTRACT									
34 COMMODITY Pipeline	-	-	-	-	-	-	-	-	
35 DEMAND	0,42,966	0,41,146	0,01,820	2.72	0,42,817	0,43,962	(0,00,004)	(1.26)	
36	0,39247	0,41227	(0,01980)	(4.80)	0,43829	0,45108	(0,01279)	(2.84)	
37 TOTAL COST	0,43409	0,41224	0,02185	5.32	0,39512	0,40383	(0,00871)	(2.16)	
38 NET UNBILLED	0,05753	0,05753	-	-	0,05753	0,05753	-	-	
39 COMPANY USE	1,00376	1,00376	-	-	1,00376	1,00376	-	-	
40 TOTAL THERM SALES	0,49437	0,47154	0,02283	4.84	0,49435	0,49309	(0,00014)	(1.89)	
41 TRUE UP	0,49437	0,47154	0,02283	4.84	0,49435	0,49309	(0,00014)	(1.89)	
42 TOTAL COST OF GAS	0,49437	0,47154	0,02283	4.84	0,49435	0,49309	(0,00014)	(1.89)	
43 REVENUE TAX FACTOR	0,49437	0,47154	0,02283	4.84	0,49435	0,49309	(0,00014)	(1.89)	
44 P/GA FACTOR ADJUSTED FOR TAXES	0,49437	0,47154	0,02283	4.84	0,49435	0,49309	(0,00014)	(1.89)	
45 P/GA FACTOR ROUNDED TO NEAREST 0.01	0,49437	0,47154	0,02283	4.84	0,49435	0,49309	(0,00014)	(1.89)	

FOR THE PERIOD: APRIL 97 THRU: MARCH 98

CURRENT MONTH: 98

COMMODITY (Pipeline)	(A) THERMS	(B) INV. AMOUNT	(C) COST PER THERM
1 Commodity Pipeline - Scheduled FTS (Line 1, Page 10)	11,361,660	38,510.24	0.00339
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment	(960)	(4.29)	0.00447
4 Commodity True-up (Line 2-3, Page 10)			
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	11,360,700	38,505.95	0.00339
Sched A-1 Ln 15 Sched A-1 Ln 1 Sched A-1 Ln 28			
SWING SERVICE			
9 Swing Service Scheduled			
10 Alert Day Volumes - FGT			
11 Operational Flow Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed to Others			
13 Operating Account Balancing			
14 Other - Net market delivery imbalance			
15	0	0.00	0.00
16 TOTAL SWING SERVICE	0	0.00	0.00
Schedule A-1 Line 17 Schedule A-1 Line 3 Schedule A-1 Line 30			
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS (Line 4, Page 10), (L	11,360,700	2,593,933.38	0.22833
18 Commodity Other - Scheduled ITS			
19 Imbalance Cashout - FGT (Line 15, Page 10)	5,029.72		
20 Imbalance Cashout - Other Shippers (Line 24, Page 11)	0.00		
21 Imbalance Cashout - Transporting Cust (Line 15, Page 11)	5,199.48		
22 True-up - Other Shippers (Line 59, Page 10)	(2,182.34)		
23 Less OSS, Margin Sharing, Company Use, and Refunds	(4,842,896)	(1,161,320.77)	0.23980
24 TOTAL COMMODITY (Other)	6,517,804	1,440,659.47	0.22103
Schedule A-1 Line 18 Schedule A-1 Line 4 Schedule A-1 Line 31			
DEMAND			
25 Demand (Pipeline) Entitlement (Line 9, Page 10, Les	24,076,770	1,235,984.10	0.05134
26 Less Relinquished to End-Users (Line 6+13, Page 9)	0	0.00	0.00000
27 Less Relinquished Off System			
28 Other - Firm winter supply (Line 19, Page 9)	3,007,000	24,988.17	0.00831
29 Demand - No Notice			
30 Revenue Sharing - FGT			
31 Other - Storage Demand (Line 31, Page 11)	27,083,770	13,250.93	
32 TOTAL DEMAND	27,083,770	1,274,223.20	0.04705
Schedule A-1 Line 19+16 Sched A-1 Line 5+2 Sched A-1 Line 32 & 29			
OTHER			
33 Other - Monthly purchase from Peoples Gas			
34 Peak Shaving	12,513.90	6,684.68	0.53418
35 Storage withdrawal			
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER	12,513.90	6,684.68	0.53418
Schedule A-1 Line 20 Schedule A-1 Line 6 Schedule A-1 Line 33			

COMPANY: CITY GAS COMPANY OF FLORIDA FOR THE PERIOD OF:	CALCULATION OF TRUE-UP AND INTEREST PROVISION				SCHEDULE A-2 (REVISED 6/08/94) PAGE 4 OF 11			
	APRIL 97		Through		MARCH 98			
	CURRENT MONTH: 1/98		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	(A) ACTUAL	(B) ESTIMATE	(C) AMOUNT	(D) %	(E) ACTUAL	(F) ESTIMATE	(G) AMOUNT	(H) %
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (Sch A-1 Flx down line 4+)	1,447,344	1,963,632	516,288	26.29%	13,940,155	14,936,418	996,263	6.67%
2 TRANSP GAS COST (Sch A-1 Flx down line 1+2+3+)	1,312,729	1,268,557	(44,172)	-3.48%	10,030,707	9,921,470	(109,237)	-1.10%
3 TOTAL	2,760,073	3,232,189	472,116	14.61%	23,970,862	24,857,888	887,026	3.57%
4 FUEL REVENUES (Sch A-1 Flx down line 14) (NET OF REVENUE TAX)	2,849,644	3,226,005	376,361	11.67%	29,760,102	29,811,953	51,851	0.17%
5 TRUE-UP (COLLECTED) OR REFUNDED	(376,194)	(376,194)	-	0.00%	(3,761,940)	(3,761,940)	-	0.00%
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,473,450	2,849,811	376,361	13.21%	25,998,162	26,050,013	51,851	0.20%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(266,623)	(382,378)	(95,755)	25.04%	2,027,300	1,192,125	(835,175)	-70.06%
8 INTEREST PROVISION-THIS PERIOD (21)	13,284	8,390	(4,894)	-58.33%	26,150	20,131	(6,019)	-29.90%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	2,787,648	2,178,887	(608,761)	-27.94%	(2,924,887)	(2,924,887)	-	0.00%
9A ADJUST BEGINNING ESTIMATE	-	(386,892)	(386,892)	100.00%	-	(255,108)	(255,108)	100.00%
9B BEGINNING OF PERIOD TRUE-UP AND INTEREST	2,787,648	1,791,995	(995,653)	-55.56%	(2,924,887)	(3,179,995)	(255,108)	8.02%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	376,194	376,194	-	0.00%	3,761,940	3,761,940	-	0.00%
10a Refund (if applicable)	-	-	-	---	-	-	-	---
10b Refund of interim rate increase	-	-	-	---	-	-	-	---
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	2,890,503	1,794,201	(1,096,302)	-51.10%	2,890,503	1,794,201	(1,096,302)	-61.10%
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	2,787,648	1,791,995	(995,653)	-55.56%				
13 ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	2,877,219	1,785,811	(1,091,408)	-61.12%				
14 TOTAL (12+13)	5,664,867	3,577,806	(2,087,061)	-58.33%				
15 AVERAGE (50% OF 14)	2,832,434	1,788,903	(1,043,531)	-58.33%				
16 INTEREST RATE - FIRST DAY OF MONTH	0.05750	0.05750	-	0.00%				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05500	0.05500	-	0.00%				
18 TOTAL (16+17)	0.11250	0.11250	-	0.00%				
19 AVERAGE (50% OF 18)	0.05625	0.05625	-	0.00%				
20 MONTHLY AVERAGE (19/12 Months)	0.00469	0.00469	-	0.00%				
21 INTEREST PROVISION (15x20)	13,284	8,390	(4,894)	-58.33%				

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

