

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

FOR THE PERIOD OF:

JANUARY 99 through DECEMBER 99

COST OF GAS PURCHASED	CURRENT MONTH: MARCH 99				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
1 COMMODITY (Pipeline)	\$155,421	\$141,845	(\$13,576)	(9.57)	\$413,979	\$412,906	(\$1,073)	(0.26)
2 NO NOTICE SERVICE	\$42,067	\$42,067	\$0	0.00	\$154,315	\$154,315	(\$0)	(0.00)
3 SWING SERVICE	\$881,632	\$1,402,376	\$520,744	37.13	\$2,680,485	\$3,874,667	\$1,194,182	30.82
4 COMMODITY (Other)	\$4,500,122	\$4,860,275	\$360,153	7.41	\$15,747,841	\$16,888,171	\$1,140,330	6.75
5 DEMAND	\$3,497,410	\$3,485,800	(\$11,610)	(0.33)	\$10,277,085	\$10,498,323	\$221,238	2.11
6 OTHER	\$81,535	\$130,000	\$48,465	0.00	\$177,849	\$390,000	\$212,151	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	\$66,718	\$58,102	(\$8,616)	(14.83)	\$141,267	\$129,671	(\$11,596)	(8.94)
8 DEMAND	\$567,307	\$568,676	\$1,369	0.24	\$1,531,069	\$1,472,532	(\$58,537)	(3.98)
9 OTHER	\$0	\$0	\$0	0.00	\$0	\$0	\$0	0.00
10								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$8,524,162	\$9,435,585	\$911,423	9.66	\$27,779,217	\$30,616,178	\$2,836,961	9.27
12 NET UNBILLED	(\$1,137,746)	\$0	\$1,137,746	0.00	(\$2,529,723)	\$0	\$2,529,723	0.00
13 COMPANY USE	\$3,698	\$0	(\$3,698)	0.00	\$16,149	\$0	(\$16,149)	0.00
14 TOTAL THERM SALES	\$9,102,372	\$9,435,585	\$333,213	3.53	\$27,613,496	\$30,616,178	\$3,002,682	9.81

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COMPANY: PEOPLES GAS SYSTEM

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE

SCHEDULE A-1

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF:

JANUARY 99 through DECEMBER 99

Page 2 of 3

THERMS PURCHASED	CURRENT MONTH: MARCH 99				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)	52,170,906	46,333,845	(5,837,061)	(12.60)	136,820,629	126,707,212	(10,113,417)	(7.98)
16 NO NOTICE SERVICE (Billing Determinants Only)	7,130,000	7,130,000	0	0.00	26,155,130	26,155,130	0	0.00
17 SWING SERVICE (Commodity)	4,902,040	7,126,980	2,224,940	31.22	14,037,910	18,532,559	4,494,649	24.25
18 COMMODITY (Other) (Commodity)	22,519,084	22,445,160	(73,924)	(0.33)	74,942,567	73,524,721	(1,417,846)	(1.93)
19 DEMAND (Billing Determinants Only)	82,860,296	74,030,170	(8,830,126)	(11.93)	241,933,590	219,611,884	(22,321,706)	(10.16)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	22,963,950	19,966,175	(2,997,775)	(15.01)	48,595,780	43,953,232	(4,642,548)	(10.56)
22 DEMAND	22,963,950	19,966,175	(2,997,775)	(15.01)	48,595,780	43,953,232	(4,642,548)	(10.56)
23 OTHER	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (17+18-23)	27,421,124	29,572,140	2,151,016	7.27	88,980,477	92,057,280	3,076,803	3.34
25 NET UNBILLED	(2,537,266)	0	2,537,266	0.00	(6,625,622)	0	6,625,622	0.00
26 COMPANY USE	11,530	0	(11,530)	0.00	48,086	0	(48,086)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	33,491,497	29,572,140	(3,919,357)	(13.25)	92,865,006	92,057,280	(807,726)	(0.88)

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF:

JANUARY 99 through DECEMBER 99

CENTS PER THERM		CURRENT MONTH: MARCH 99				PERIOD TO DATE			
		ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
			DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
28	COMMODITY (Pipeline) (1/15)	0.00298	0.00306	0.00008	2.69	0.00303	0.00326	0.00023	7.15
29	NO NOTICE SERVICE (2/16)	0.00590	0.00590	0.00000	0.00	0.00590	0.00590	(0.00000)	(0.00)
30	SWING SERVICE (3/17)	0.17985	0.19677	0.01692	8.60	0.19095	0.20907	0.01813	8.67
31	COMMODITY (Other) (4/18)	0.19984	0.21654	0.01670	7.71	0.21013	0.22969	0.01956	8.52
32	DEMAND (5/19)	0.04221	0.04709	0.00488	10.36	0.04248	0.04780	0.00533	11.14
33	OTHER (6/20)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
LESS END-USE CONTRACT									
34	COMMODITY (Pipeline) (7/21)	0.00291	0.00291	0.00000	0.16	0.00291	0.00295	0.00004	1.46
35	DEMAND (8/22)	0.02470	0.02848	0.00378	13.26	0.03151	0.03350	0.00200	5.96
36	OTHER (9/23)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
37	TOTAL COST OF PURCHASES (11/24)	0.31086	0.31907	0.00821	2.57	0.31219	0.33258	0.02038	6.13
38	NET UNBILLED (12/25)	0.44841	0.00000	(0.44841)	0.00	0.38181	0.00000	(0.38181)	0.00
39	COMPANY USE (13/26)	0.32073	0.00000	(0.32073)	0.00	0.33584	0.00000	(0.33584)	0.00
40	TOTAL COST OF THERMS SOLD (11/27)	0.25452	0.31907	0.06455	20.23	0.29914	0.33258	0.03344	10.06
41	TRUE-UP (E-4)	(0.00067)	(0.00067)	0.00000	0.00	(0.00067)	(0.00067)	0.00000	0.00
42	TOTAL COST OF GAS (40 + 41)	0.25385	0.31840	0.06455	20.27	0.29847	0.33191	0.03344	10.08
43	REVENUE TAX FACTOR	1.00503	1.00503	0.00000	0.00	1.00503	1.00503	0.00000	0.00
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.25512	0.32000	0.06488	20.27	0.29997	0.33357	0.03360	10.07
45	PGA FACTOR ROUNDED TO NEAREST .001	25.512	32.000	6.48776	20.27	29.997	33.357	3.36002	10.07

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

FOR THE PERIOD OF: JANUARY 99 through DECEMBER 99
 CURRENT MONTH: MARCH 1999

COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
1 Commodity Pipeline (FGT)	43,875,140	\$118,255	\$0.00270
2 Commodity Pipeline (SNG/SO GA)	7,883,580	\$38,889	\$0.00493
3 Cashouts-Peoples' Transportation Customers	722,827	\$2,000	\$0.00277
4 Cashouts-Supplier Aggregation (Test) Program	52,827	\$154	\$0.00291
5 Commodity Pipeline (FGT)-Feb.'99 Accrual Adj.	(520,470)	(\$1,515)	\$0.00291
6 Commodity Pipeline (SNG/SO GA)-Prior Month Adj.	(378,870)	(\$3,917)	\$0.01039
7 Commodity Pipeline-Billed to End-Users	(982,080)	(\$2,858)	\$0.00291
8 Comm. Pipeline-Due 3rd Party Supplier	1,518,152	\$4,412	\$0.00291
9			
10			
11 TOTAL COMMODITY (Pipeline)	52,170,906	\$155,421	\$0.00298
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
12 Swing Service-Demand-3rd Party Suppliers		\$80,148	\$0.00000
13 Swing Service-Commodity-3rd Party Suppliers	4,902,040	\$801,484	\$0.16350
14			
15			
16			
17			
18			
19 TOTAL SWING SERVICE	4,902,040	\$881,632	\$0.17985
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
20 Purchases from 3rd Party Suppliers	20,894,858	\$4,225,415	\$0.20222
21 Okaloosa	615,570	\$109,147	\$0.17731
22 Cashouts-Supplier Aggregation (Test) Program	54,181	\$8,488	\$0.15630
23 Purchases-3rd Party Suppliers-Feb.'99 Accrual Adj.	(24,239)	(\$4,954)	\$0.20439
24 Imbalance Cashout-(FGT)-Jan.'99	176,840	\$33,738	\$0.19100
25 Cashouts-Peoples' Transportation Customers	766,344	\$120,938	\$0.15781
26 Bookouts-Jan.'99	39,880	\$7,218	\$0.18100
27 Bookouts-Feb.'99	(8,120)	\$152	(\$0.01866)
28 Purchases-3rd Party Suppliers-Prior Month Adj.	4,170	\$0	\$0.00000
29			
30			
31 TOTAL COMMODITY (Other)	22,519,084	\$4,500,122	\$0.19984
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
32 Demand (FGT)	100,240,870	\$4,188,609	\$0.04179
33 Demand (SNG/SO GA)	10,833,000	\$410,980	\$0.03865
34 Temporary Relinquishment Credit-(FGT)	(33,350,820)	(\$1,229,077)	\$0.03685
35 Volumetric Relinquishment Credit-(FGT)	(93,040)	(\$3,501)	\$0.03763
36 Cashouts-Peoples' Transportation Customers	722,827	\$27,189	\$0.03763
37 Capacity Discount-Transp. Customer	3,941,697	\$78,698	\$0.01997
38 Demand Due 3rd Party Supplier	1,767,342	\$62,451	\$0.03534
39 Demand-Billed to End-Users	(982,080)	(\$36,958)	\$0.03763
40 Demand (SNG/SO GA)-Prior Month Adjustment	0	(\$245)	\$0.00000
41 Volumetric Relinquishment Credit-(FGT)-Feb.'98 Accrual Adj.	(19,100)	(\$719)	\$0.03763
42			
43			
44			
45 TOTAL DEMAND	82,860,296	\$3,497,410	\$0.04221
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
46 Administrative Costs	0	\$81,535	\$0.00000
47			
48			
49			
50			
51			
52 TOTAL OTHER	0	\$81,535	\$0.00000

FOR THE PERIOD OF: JANUARY 99 Through DECEMBER 99 Page 1 of 1

	CURRENT MONTH: MARCH 99		PERIOD TO DATE					
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (A-1, LINES 3+4-9-13)	\$5,378,056	\$6,262,651	\$884,595	\$0.16448	\$18,412,177	\$20,762,838	\$2,350,661	\$0.12767
2 TRANSPORTATION COST (A-1, LINES 1+2+5+6-7-8)	3,142,408	3,172,934	30,526	0.00971	\$9,360,892	\$9,853,341	502,449	0.05373
3 TOTAL	8,520,464	9,435,585	915,121	0.10740	\$27,763,068	\$30,616,179	2,853,111	0.10277
4 FUEL REVENUES (NET OF REVENUE TAX)	9,102,372	9,435,585	333,213	0.03661	\$27,613,496	\$30,616,178	3,002,682	0.10874
5 TRUE-UP REFUND/(COLLECTION)	17,498	17,498	0	0.00000	\$52,494	\$52,494	0	0.00000
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	9,119,870	9,453,083	333,213	0.03654	\$27,665,990	\$30,668,672	3,002,682	0.10853
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	599,406	17,498	(581,908)	(0.97081)	(\$97,079)	\$52,493	149,572	(1.54073)
8 INTEREST PROVISION-THIS PERIOD (21)	15,578	15,201	(377)	(0.02422)	\$43,633	\$45,281	1,648	0.03776
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	3,595,418	3,749,511	154,094	0.04286	4,298,844	3,719,433	(579,411)	(0.13478)
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(17,498)	(17,498)	0	0.00000	(\$52,494)	(\$52,494)	0	0.00000
10a ENVIRONMENTAL REFUND	0	0	0	0.00000	\$0	\$0	0	0.00000
11 TOTAL EST/ACT TRUE-UP (7+8+9+10+10a)	4,192,905	3,764,713	(428,192)	(0.10212)	4,192,905	3,764,713	(428,192)	(0.10212)
11a FPSC AUDIT ENTRY	(87,616)	0	87,616	0.00000	(\$87,616)	\$0	87,616	0.00000
12 ADJ TOTAL EST/ACT TRUE-UP (11+11a)	4,105,289	3,764,713	(340,576)	(0.08296)	\$4,105,289	\$3,764,713	(\$340,576)	(\$0.08296)
INTEREST PROVISION								
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	3,595,418	3,749,511	154,094	0.04286				
14 ENDING TRUE-UP BEFORE INTEREST (13+7-5+10a+11a)	4,089,710	3,749,511	(340,199)	(0.08318)				
15 TOTAL (13+14)	7,685,128	7,499,023	(186,105)	(0.02422)				
16 AVERAGE (50% OF 15)	3,842,564	3,749,511	(93,053)	(0.02422)				
17 INTEREST RATE - FIRST DAY OF MONTH	4.85	4.85	0	0.00000				
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	4.88	4.88	0	0.00000				
19 TOTAL (17+18)	9.730	9.730	0	0.00000				
20 AVERAGE (50% OF 19)	4.865	4.865	0	0.00000				
21 MONTHLY AVERAGE (20/12 Months)	0.405	0.405	0	0.00000				
22 INTEREST PROVISION (16x21)	\$15,578	\$15,201	(\$377)	(\$0.02422)				

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

ACTUAL FOR THE PERIOD OF:

JANUARY 99 THROUGH DECEMBER 99

PRESENT MONTH:

MAR'99

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY THIRD PARTY	COST PIPELINE	DEMAND COST	OTHER CHARGES	TOTAL CENTS PER THERM
1 MAR'99	FGT	PGS	FTS-1 COMM. PIPELINE	38,365,410		38,365,410		4111,643.34			40.29
2 MAR'99	FGT	PGS	FTS-1 COMM. PIPELINE		22,963,950	22,963,950		66,717.86			40.29
3 MAR'99	FGT	PGS	FTS-2 COMM. PIPELINE	5,509,730		5,509,730		8,611.67			40.12
4 MAR'99	FGT	PGS	FTS-1 DEMAND	57,380,560		57,380,560			42,172,049.76		43.79
5 MAR'99	FGT	PGS	FTS-1 DEMAND		22,963,950	22,963,950			567,307.05		42.47
6 MAR'99	FGT	PGS	FTS-2 DEMAND	9,416,250		9,416,250			783,981.09		48.33
7 MAR'99	FGT	PGS	NO NOTICE	7,130,000		7,130,000			42,067.00		40.59
8 MAR'99	TRANSP. CUSTOMER	PGS	FTS-1 DEMAND	3,941,697		3,941,697			478,698.33		42.00
9 MAR'99	BILLED TO END-USERS	PGS	DEMAND	(982,080)		(982,080)			(436,955.67)		43.76
10 MAR'99	BILLED TO END-USERS	PGS	COMM. PIPELINE	(982,080)		(982,080)		(2,857.85)			40.29
11 MAR'99	SONAT MARKETING COMPANY	PGS	COMM. OTHER	3,908,990	0	3,908,990	4749,902.72	0.00	0.00	0	419.18
12 MAR'99	SONAT MARKETING COMPANY	PGS	SONAT/SO GA COMM. PIPELINE	7,883,580		7,883,580		38,888.83			40.49
13 MAR'99	SONAT MARKETING COMPANY	PGS	SONAT/SO GA DEMAND	10,633,000		10,633,000			410,960.41		43.86
14 MAR'99	AMOCO	PGS	COMM. OTHER	1,282,160	0	1,282,160	204,826.06	0.00	0.00	0.00	415.98
15 MAR'99	CALCASIEU GATHERING SYSTEM	PGS	SWING	4,902,040	0	4,902,040	801,483.54	0.00	80,148.35	0.00	417.98
16 MAR'99	CITRUS TRADING	PGS	COMM. OTHER	1,560,828	0	1,560,828	343,338.18	0.00	0.00	0.00	422.00
17 MAR'99	COLUMBIA ENERGY	PGS	COMM. OTHER	3,777,360	0	3,777,360	636,132.05	0.00	0.00	0.00	416.84
18 MAR'99	CORAL ENERGY	PGS	COMM. OTHER	125,660	0	125,660	17,215.42	0.00	0.00	0.00	413.70
19 MAR'99	MORGAN STANLEY	PGS	COMM. OTHER	1,224,990	0	1,224,990	240,398.00	0.00	0.00	0.00	419.62
20 MAR'99	NORAM	PGS	COMM. OTHER	3,786,700	0	3,786,700	728,920.48	0.00	0.00	0.00	419.35
21 MAR'99	PROENERGY	PGS	COMM. OTHER	1,172,380	0	1,172,380	179,374.14	0.00	0.00	0.00	415.30
22 MAR'99	SONAT	PGS	COMM. OTHER	4,075,790	0	4,075,790	694,211.69	0.00	0.00	0.00	417.03
23 MAR'99	MORGAN STANLEY	PGS	COMM. OTHER	0	0	0	431,097.47	0.00	0.00	0.00	40.00
24 MAR'99	CITRUS TRADING CORP.	PGS	DEMAND	1,767,342		1,767,342			462,450.53		43.53
25 MAR'99	CITRUS TRADING CORP.	PGS	COMM. PIPELINE	1,516,152		1,516,152		4,412.00			40.29
26 MAR'99	C/O-SUPPLIER AGGR. TEST PROG.	PGS	COMM. OTHER	54,181		54,181	8,468.31				415.63
27 MAR'99	C/O-SUPPLIER AGGR. TEST PROG.	PGS	COMM. PIPELINE	52,827		52,827		153.72			40.29
28 MAR'99	CASHOUTS-TRANSP. CUSTOMERS	PGS	DEMAND	722,627		722,627			27,189.03		43.76
29 MAR'99	CASHOUTS-TRANSP. CUSTOMERS	PGS	COMM. PIPELINE	722,627		722,627		2,000.02			40.28
30 MAR'99	CASHOUTS-TRANSP. CUSTOMERS	PGS	COMM. OTHER	766,344		766,344	120,938.09				415.78
31	TOTAL		**This report excludes prior month/period adjustments.	169,694,865	45,927,900	215,622,765	45,156,305.13	4227,569.69	44,187,695.88	90.00	44.44

FOR THE PERIOD OF:
PRESENT MONTH:JANUARY 99
MARCH 1999

Through

DECEMBER 99

(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT DTH/d	(D) NET AMOUNT DTH/d	(E) MONTHLY GROSS DTH	(F) MONTHLY NET DTH	(G) WELLHEAD PRICE \$/DTH	(H) CITYGATE PRICE (Gx E)/F
1	AMOCO ENERGY DRN# 25809	4,138	4,033	128,216	125,011	1.59750	1.638482
2	CALCASIEU GAS GATHERING SYSTEM DRN# 105028	9,753	9,509	302,345	294,788	1.79850	1.844615
3	CALCASIEU GAS GATHERING SYSTEM DRN# 10881	6,060	5,908	187,859	183,163	1.79850	1.844615
4	CITRUS TRADING CORP. DRN# 112699	5,034	4,908	156,083	152,181	2.20000	2.256410
5	COLUMBIA ENERGY DRN# 23422	7,500	7,313	232,500	226,688	1.61000	1.651282
6	COLUMBIA ENERGY DRN# 716	388	378	12,029	11,728	1.94000	1.989744
7	COLUMBIA ENERGY DRN# 716	179	174	5,537	5,399	1.77000	1.815385
8	COLUMBIA ENERGY DRN# 716	146	142	4,524	4,411	1.76500	1.810256
9	COLUMBIA ENERGY DRN# 716	323	315	10,000	9,750	1.78000	1.825641
10	COLUMBIA ENERGY DRN# 716	1,452	1,415	45,000	43,875	1.86000	1.907692
11	COLUMBIA ENERGY DRN# 716	323	315	10,000	9,750	1.91000	1.958974
12	COLUMBIA ENERGY DRN# 7995	323	315	10,000	9,750	1.65000	1.692308
13	COLUMBIA ENERGY DRN# 7995	484	472	15,000	14,625	1.71000	1.753846
14	COLUMBIA ENERGY DRN# 7995	323	315	10,000	9,750	1.70000	1.743590
15	COLUMBIA ENERGY DRN# 7995	96	93	2,971	2,897	1.85000	1.897436
16	COLUMBIA ENERGY DRN# 7995	305	298	9,463	9,226	1.77000	1.815385
17	COLUMBIA ENERGY DRN# 7995	240	234	7,428	7,242	1.72000	1.764103
18	COLUMBIA ENERGY DRN# 7995	80	78	2,476	2,414	1.76500	1.810256
19	COLUMBIA ENERGY DRN# 7995	26	25	808	788	1.91000	1.958974
20	CORAL ENERGY DRN# 1193	405	395	12,566	12,252	1.37000	1.405128
21	SUBTOTAL	37,574	36,634	1,164,785	1,135,665	1.79372	1.83972

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

(2) The above net volumes are calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 2.50% per dth.

(3) Included in the monthly gross volumes above are 565,090 dth's nominated under FGT FTS-2 pipeline capacity having a fuel surcharge of 2.50% per dth.

(4) The monthly gross volumes listed above represent gas moved on the Florida Gas Transmission pipeline except for 12,566 dth's moved on the Southern Natural Gas pipeline, shown on line 20.

FOR THE PERIOD OF: JANUARY 99 Through DECEMBER 99
 PRESENT MONTH: MARCH 1999

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE \$/MMBtu	CITYGATE PRICE (Gx£)/F
22	MORGAN STANLEY DRN# 7995	2,984	2,909	92,499	90,187	2.00000	2.051282
23	MORGAN STANLEY DRN# 7995	323	315	10,000	9,750	1.80000	1.846154
24	MORGAN STANLEY DRN# 7995	323	315	10,000	9,750	1.83000	1.876923
25	MORGAN STANLEY DRN# 7995	323	315	10,000	9,750	1.91000	1.958974
26	NORAM(Reliant) DRN# 25809	5,090	4,963	157,794	153,849	2.08000	2.133333
27	NORAM(Reliant) DRN# 716	1,452	1,415	45,000	43,875	1.83000	1.876923
28	NORAM(Reliant) DRN# 716	1,452	1,415	45,000	43,875	1.86000	1.907692
29	NORAM(Reliant) DRN# 716	174	169	5,385	5,250	1.91000	1.958974
30	NORAM(Reliant) DRN# 7995	323	315	10,000	9,750	1.65000	1.692308
31	NORAM(Reliant) DRN# 7995	161	157	5,000	4,875	1.70000	1.743590
32	NORAM(Reliant) DRN# 7995	645	629	20,000	19,500	1.92000	1.969231
33	NORAM(Reliant) DRN# 7995	258	252	8,000	7,800	1.96500	2.015385
34	NORAM(Reliant) DRN# 7995	916	893	28,395	27,685	1.85500	1.902584
35	NORAM(Reliant) DRN# 7995	868	844	30,000	29,250	1.77500	1.820513
36	NORAM(Reliant) DRN# 7995	713	695	22,096	21,544	1.78000	1.825641
37	PROENERGY DRN# 99510	3,192	3,112	98,942	96,468	1.53000	1.569231
38	PROENERGY DRN# 99511	590	575	18,296	17,839	1.53000	1.569231
39							
40	SUBTOTAL	19,884	19,387	616,407	600,997	1.79372	1.83972

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

(2) The above net volumes are calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 2.50% per dth.

(3) Included in the monthly gross volumes above are 565,090 dth's nominated under FGT FTS-2 pipeline capacity having a fuel surcharge of 2.50% per dth.

(4) The monthly gross volumes listed above represent gas moved on the Florida Gas Transmission pipeline except for 12,566 dth's moved on the Southern Natural Gas pipeline, shown on line 20.

FOR THE PERIOD OF: JANUARY 99 Through DECEMBER 99
 PRESENT MONTH: MARCH 1999

(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
41 SONAT	DRN# 25809	3,390	3,306	105,101	102,473	1.59750	1.638462
42 SONAT	DRN# 42828	1,600	1,560	49,600	48,380	1.59750	1.638462
43 SONAT	DRN# 716	484	472	15,000	14,625	1.70000	1.743590
44 SONAT	DRN# 716	871	849	27,000	26,325	1.77000	1.815385
45 SONAT	DRN# 716	1,384	1,349	42,898	41,826	1.78000	1.825641
46 SONAT	DRN# 716	230	224	7,125	6,947	1.76500	1.810256
47 SONAT	DRN# 716	387	378	12,010	11,710	1.83000	1.876923
48 SONAT	DRN# 716	466	454	14,438	14,077	1.88000	1.928205
49 SONAT	DRN# 7995	645	629	20,000	19,500	1.85000	1.692308
50 SONAT	DRN# 7995	97	94	3,000	2,925	1.77000	1.815385
51 SONAT	DRN# 7995	323	315	10,000	9,750	1.76000	1.805128
52 SONAT	DRN# 7995	1,581	1,542	49,023	47,797	1.73000	1.774399
53 SONAT	DRN# 7995	190	185	5,875	5,728	1.76500	1.810256
54 SONAT	DRN# 7995	623	608	19,321	18,838	1.83000	1.878923
55 SONAT	DRN# 7995	399	389	12,358	12,049	1.78000	1.825641
56 SONAT	DRN# 7995	478	466	14,830	14,459	1.84000	1.887179
57							
58							
59	TOTAL	70,606	68,840	2,188,771	2,134,052	1.79372	1.83972

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

(2) The above net volumes are calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 2.50% per dth.

(3) Included in the monthly gross volumes above are 565,090 dth's nominated under FGT FTS-2 pipeline capacity having a fuel surcharge of 2.50% per dth.

(4) The monthly gross volumes listed above represent gas moved on the Florida Gas Transmission pipeline except for 12,566 dth's moved on the Southern Natural Gas pipeline, shown on line 20.

FOR THE MONTH OF: MARCH 1999

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE	%	ACTUAL	ESTIMATE	DIFFERENCE	%
THERM SALES (FIRM)								
1 RESIDENTIAL	6,891,043	6,428,499	(462,544)	(0.06741)	20,477,877	24,285,152	3,787,275	0.18494
2 SMALL COMM. SERVICE	312,186	260,845	(51,341)	(0.16446)	1,034,183	890,019	(144,174)	(0.13941)
3 COMMERCIAL SERVICE	11,498,241	11,141,882	(356,559)	(0.03101)	34,769,880	35,174,765	405,085	0.01165
4 COMMERCIAL LV-1	9,711,936	9,234,408	(477,528)	(0.04917)	27,245,283	29,463,434	2,218,151	0.08141
5 COMMERCIAL LV-2	881,071	998,552	117,481	0.13334	2,234,262	3,089,342	855,080	0.38271
6 NATURAL GAS VEH. SALES	63,304	56,898	(6,406)	(0.10120)	189,381	171,917	(17,464)	(0.09212)
7 COMM. ST. LIGHTING	71,286	37,114	(34,172)	(0.47937)	203,783	131,390	(72,393)	(0.35525)
8 WHOLESALE	9,133	13,237	4,104	0.44933	29,184	39,715	10,531	0.36087
8a OFF SYSTEM SALES	2,200,000	0	(2,200,000)	(0.00000)	2,250,000	0	(2,250,000)	(0.00000)
9 TOTAL FIRM SALES	31,638,201	28,169,235	(3,468,966)	(0.10964)	88,433,622	93,225,734	4,792,112	0.05419
THERM SALES (INTERRUPTIBLE)								
10 INTERRUPTIBLE SMALL	505,187	699,112	193,925	0.38387	1,371,631	2,223,473	851,842	0.62104
11 INTERRUPTIBLE LV-1	1,135,795	582,918	(542,877)	(0.47797)	2,237,083	3,140,288	903,205	0.40374
12 INTERRUPTIBLE LV-2	212,314	0	(212,314)	(1.00000)	822,670	0	(822,670)	(1.00000)
13 TOTAL INT. SALES	1,853,296	1,292,030	(561,266)	(0.30285)	4,431,384	5,363,761	932,377	0.21040
14 TOTAL SALES	33,491,497	29,461,265	(4,030,232)	(0.12034)	92,865,006	98,589,495	5,724,489	0.06164
THERM SALES (TRANSPORTATION)								
15a SMALL COMM. SERVICE	1,172	0	(1,172)	(1.00000)	4,008	0	(4,008)	(1.00000)
15 COMMERCIAL SERVICE	148,384	0	(148,384)	(1.00000)	437,759	0	(437,759)	(1.00000)
16 COMMERCIAL LV-1	3,129,009	2,454,397	(674,612)	(0.21560)	9,286,230	7,369,727	(1,916,503)	(0.20723)
17 COMMERCIAL LV-2	1,777,905	1,528,736	(249,169)	(0.14015)	5,119,644	4,620,407	(499,237)	(0.09751)
18 NATURAL GAS VEHICLE SALES	0	0	0	0.00000	0	0	0	0.00000
19 INTERRUPTIBLE SMALL	5,871,171	4,953,582	(917,589)	(0.15629)	17,087,379	16,109,141	(978,238)	(0.05725)
20 INTERRUPTIBLE LV-1	13,609,274	13,381,339	(227,935)	(0.01675)	40,586,432	41,928,630	1,362,198	0.03358
21 INTERRUPTIBLE LV-2	44,727,536	31,504,919	(13,222,617)	(0.29563)	101,349,558	99,003,538	(2,346,020)	(0.02315)
21a OFF SYSTEM SALES-TRANSP.	0	0	0	0.00000	0	0	0	0.00000
22 TOTAL TRANSPORTATION	69,284,451	53,822,873	(15,441,478)	(0.22294)	173,861,010	169,031,443	(4,829,567)	(0.02778)
23 TOTAL THROUGHPUT	102,755,948	83,284,238	(19,471,710)	(0.18949)	266,726,017	267,620,938	894,922	0.00336
AVERAGE NUMBER OF CUSTOMERS (FIRM)								
24 RESIDENTIAL	223,088	224,483	1,375	0.00616	666,492	670,081	3,589	0.00538
25 SMALL COMMERCIAL	5,124	5,124	0	0.00000	15,393	15,352	(41)	(0.00268)
26 COMMERCIAL SERVICE	18,125	18,461	336	0.01854	54,127	55,073	946	0.01748
27 COMMERCIAL LV-1	1,840	1,798	(42)	(0.02283)	5,508	5,382	(126)	(0.02261)
28 COMMERCIAL LV-2	48	21	(27)	(0.52174)	138	66	(72)	(0.52174)
29 NATURAL GAS VEH. SALES	21	18	(3)	(0.14286)	84	54	(30)	(0.35714)
30 COMM. ST. LIGHTING	65	57	(8)	(0.12308)	193	171	(22)	(0.11398)
31 WHOLESALE	2	2	0	0.00000	6	6	0	0.00000
31a OFF SYSTEM SALES	0	0	0	0.00000	1	0	(1)	(1.00000)
32 TOTAL FIRM	248,311	249,945	1,634	0.00658	741,922	746,165	4,243	0.00572
AVERAGE NUMBER OF CUSTOMERS (INT.)								
33 INTERRUPTIBLE SMALL	83	14	(69)	(0.83133)	243	42	(201)	(0.82718)
34 INTERRUPTIBLE LV-1	22	3	(19)	(0.86364)	69	9	(60)	(0.86957)
35 INTERRUPTIBLE LV-2	4	0	(4)	(1.00000)	12	0	(12)	(1.00000)
36 TOTAL INT.	109	17	(92)	(0.84404)	324	51	(273)	(0.84259)
37 TOTAL SALES CUSTOMERS	248,420	249,962	1,542	0.00621	742,246	746,216	3,970	0.00535
AVERAGE NUMBER OF CUSTOMERS (TRANSP)								
38a SMALL COMM. SERVICE	13	0	(13)	(1.00000)	36	0	(36)	(1.00000)
38 COMMERCIAL SERVICE	102	0	(102)	(1.00000)	304	0	(304)	(1.00000)
39 COMMERCIAL LV-1	180	182	(2)	(0.01000)	530	486	(44)	(0.08302)
40 COMMERCIAL LV-2	27	28	1	0.03704	84	87	3	0.03571
41 NATURAL GAS VEHICLE SALES	0	0	0	0.00000	0	0	0	0.00000
42 INTERRUPTIBLE SMALL	72	62	(10)	(0.13889)	211	186	(25)	(0.11848)
43 INTERRUPTIBLE LV-1	23	23	0	0.00000	70	69	(1)	(0.01429)
44 INTERRUPTIBLE LV-2	7	5	(2)	(0.28571)	21	15	(6)	(0.28571)
44a OFF SYSTEM SALES-TRANSP.	0	0	0	0.00000	0	0	0	0.00000
45 TOTAL TRANSP. CUSTOMERS	424	281	(143)	(0.33728)	1256	843	(413)	(0.32882)
46 TOTAL CUSTOMERS	248,844	250,243	1,399	0.00562	743,502	747,059	3,557	0.00478
THERM USE PER CUSTOMER								
47 RESIDENTIAL	31	29	(2)	(0.06452)	67	36	(31)	(0.46269)
48 SMALL COMMERCIAL	61	51	(10)	(0.16393)	31	58	27	(0.87100)
49 COMMERCIAL SERVICE	634	604	(30)	(0.04733)	1,842	1,839	(3)	(0.00163)
50 COMMERCIAL LV-1	5,278	5,136	(142)	(0.02691)	15,446	15,495	49	0.00318
51 COMMERCIAL LV-2	19,154	45,389	26,235	1.37223	49,946	54,985	5,039	0.10084
52 NATURAL GAS VEH. SALES	3,014	3,161	147	0.04877	18,190	46,808	30,618	1.68433
53 COMM. ST. LIGHTING	1,097	651	(446)	(0.40683)	2,959	3,184	225	0.07607
54 WHOLESALE	4,587	6,619	2,032	0.44300	1,058	768	(288)	(0.26250)
54a OFF SYSTEM SALES	0	0	0	0.00000	4,884	6,619	1,735	0.03543
55 INTERRUPTIBLE SMALL	6,087	49,937	43,850	7.20363	0	0	0	0.00000
56 INTERRUPTIBLE LV-1	51,627	197,639	146,012	2.82823	5,645	52,940	47,295	0.84084
57 INTERRUPTIBLE LV-2	53,079	0	(53,079)	(1.00000)	32,421	348,921	316,499	0.96750
58a SMALL COMM. SERVICE(TRANSP.)	90	0	(90)	(1.00000)	68,556	0	(68,556)	(1.00000)
58 COMMERCIAL SERVICE(TRANSP.)	1,455	0	(1,455)	(1.00000)	111	0	(111)	(1.00000)
59 COMMERCIAL LV-1 (TRANSP.)	17,383	15,151	(2,233)	(0.12848)	828	0	(828)	(1.00000)
60 COMMERCIAL LV-2 (TRANSP.)	65,848	52,715	(13,133)	(0.20000)	17,540	15,164	(2,376)	(0.13514)
61 NATURAL GAS VEHICLES(TRANSP.)	0	0	0	0.00000	60,948	53,108	(7,840)	(0.12864)
62 INTERRUPTIBLE SMALL (TRANSP.)	81,544	79,896	(1,648)	(0.02008)	0	0	0	0.00000
63 INTERRUPTIBLE LV-1 (TRANSP.)	591,708	581,797	(9,910)	(0.01673)	80,983	88,808	8,825	0.10900
64 INTERRUPTIBLE LV-2 (TRANSP.)	6,389,848	6,300,984	(88,864)	(0.01391)	579,520	607,661	28,141	0.04869
64a OFF SYSTEM SALES- (TRANSP.)	0	0	0	0.00000	4,826,189	6,600,236	1,774,066	0.35964

PEOPLES GAS SYSTEM
OPEN ACCESS GAS PURCHASED-FLORIDA GAS TRANSMISSION COMPANY
MARCH 1999

(A)	(B)	(C)	(D)	(E)	(F)
DESCRIPTION	TYPE CHARGE	THERMS PURCHASED		PURCHASES	
1 NO NOTICE RESERVATION CHARGE	NO NOTICE	7,130,000	16	42,067.00	2 ✓
2 FTS-1 RESERVATION CHARGE	DEMAND	57,473,600	19	2,175,550.86	5 ✓
3 FTS-1 VOLUMETRIC RELINQ. CREDIT	DEMAND	(93,040)	19	(3,501.10)	5 ✓
3a FTS-1 VOL. RELINQ. CREDIT-Feb'99 Accrual Adj.	DEMAND	(19,100)	19	(718.73)	5 ✓
4 FTS-2 RESERVATION CHARGE	DEMAND	9,416,250	19	783,981.09	5 ✓
5 FTS-1 USAGE CHARGE	COMM. PIPELINE	38,365,410	15	111,643.34	1 ✓
5a FTS-1 USAGE CHARGE-Feb'99 Accrual Adj.	COMM. PIPELINE	(520,470)	15	(1,514.55)	1 ✓
6 FTS-2 USAGE CHARGE	COMM. PIPELINE	5,509,730	15	6,611.67	1 ✓
7 IMBALANCE CASHOUT CHARGE	COMM. OTHER	176,640	18	33,738.24	4 ✓
8 TOTAL FGT		<u>117,439,020</u>		<u>\$3,147,857.82</u>	
9 SONAT MARKETING COMPANY	COMM. OTHER	3,908,990	18	749,902.72	4 ✓
10 SONAT MARKETING COMPANY	COMM. PIPELINE	7,883,580	15	38,888.83	1 ✓
11 SONAT MARKETING COMPANY	DEMAND	10,633,000	19	410,960.41	5 ✓
12 OKALOOSA	COMM. OTHER	615,570	18	109,146.93	4 ✓
13 ADMINISTRATIVE COSTS	OTHER			81,535.39	6 ✓
14 BOOKOUTS	COMM. OTHER	31,760	18	7,369.82	4 ✓
15 CASHOUTS-TRANSP. CUSTOMERS	DEMAND	722,627	19	27,189.03	5 ✓
16 CASHOUTS-TRANSP. CUSTOMERS	COMM. PIPELINE	722,627	15	2,000.02	1 ✓
17 CASHOUTS-TRANSP. CUSTOMERS	COMM. OTHER	766,344	18	120,938.09	4 ✓
18 SUPPLIER AGGREG. C/O'S(TEST PROGRAM)	COMM. OTHER	54,181	18	8,468.31	4 ✓
19 SUPPLIER AGGREG. C/O'S(TEST PROGRAM)	COMM. PIPELINE	52,827	15	153.72	1 ✓
20 CAPACITY DISCOUNT-TRANSP. CUST.	DEMAND	3,941,697	19	78,698.33	5 ✓
21 AMOCO	COMM. OTHER	1,282,160	18	204,825.06	4 ✓
22 CALCASIEU GATHERING SYSTEM	SWING-DEMAND			80,148.35	3 ✓
23 CALCASIEU GATHERING SYSTEM	SWING-COMM.	4,902,040	17	801,483.54	3 ✓
24 CITRUS TRADING CORP.	COMM. OTHER	1,560,828	18	343,338.16	4 ✓
25 COLUMBIA ENERGY	COMM. OTHER	3,777,360	18	636,132.05	4 ✓
26 CORAL	COMM. OTHER	125,660	18	17,215.42	4 ✓
27 MORGAN STANLEY	COMM. OTHER	1,224,990	18	240,398.00	4 ✓
28 NORAM	COMM. OTHER	3,766,700	18	728,920.48	4 ✓
29 PROENERGY	COMM. OTHER	1,172,380	18	179,374.14	4 ✓
30 SONAT	COMM. OTHER	4,075,790	18	694,211.69	4 ✓
31 MORGAN STANLEY	COMM. OTHER	0	18	431,097.47	4 ✓
32 COMMODITY BILLED TO END-USERS	COMM. PIPELINE	(982,080)	15	(2,857.85)	1 ✓
33 DEMAND BILLED TO END-USERS	DEMAND	(982,080)	19	(36,955.67)	5 ✓
34 CITRUS TRADING CORP.	COMM. PIPELINE	1,516,152	15	4,412.00	1 ✓
35 CITRUS TRADING CORP.	DEMAND	1,767,342	19	62,450.53	5 ✓
36 FEBRUARY'99 ACCRUAL ADJ.	COMM. OTHER	(24,239)	18	(4,954.32)	4 ✓
37 SONAT MARKETING COMPANY	COMM. OTHER*	4,170	18	0.00	4 ✓
38 SONAT MARKETING COMPANY	COMM. PIPELINE*	(376,870)	15	(3,916.57)	1 ✓
39 SONAT MARKETING COMPANY	DEMAND*	0	19	(245.12)	5 ✓
40 TOTAL		<u>169,582,326</u>		<u>\$9,158,186.78</u>	

*Prior Month Adjustment

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

MAR-31-1999 18:00

DATE	03/31/99
DUE	04/10/99
INVOICE NO.	28748
TOTAL AMOUNT DUE	\$2,110,297.10

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

Please reference this invoice no. on your remittance and wire to:
 Wire Transfer **4-9-99**
 Florida Gas Transmission Company
 Nations Bank; Dallas, TX
 Account # 3750354511
 ABA # 111000012

CONTRACT: 5047 SHIPPER: PEOPLES GAS SYSTEM, A DIVISION OF TAMPA CUSTOMER NO: 4120 PLEASE CONTACT LAURA GIAMBRONE
 TYPE: FIRM TRANSPORTATION DUNS NO: 006922736 AT (713)853-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

Batch Processor

91%

P.03

POI NO.	RECEIPTS DRN No.	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES		AMOUNT
		POI NO.	DRN No.				BASE	SURCHARGES	DTSC	NET	DTH	
				03/99	A	RES	0.3687	0.0076		0.3763	8,664,467	\$3,260,438.93
				03/99	A	RES	0.3687			0.3687	39,000	\$14,379.30
				03/99	A	NNR	0.0590			0.0590	713,000	\$42,067.00
				03/99	A	TRL	0.3687	0.0076		0.3763	(939,300)	(\$353,458.59)
				03/99	A	TRL	0.3687	0.0076		0.3763	(8,959)	(\$3,371.27)
				03/99	A	TRL	0.3687	0.0076		0.3763	(14,756)	(\$5,552.68)
				03/99	A	TRL	0.3687	0.0076		0.3763	(103,447)	(\$38,927.11)
				03/99	A	TRL	0.3687	0.0076		0.3763	(31,000)	(\$11,665.30)
				03/99	A	TRL	0.3687	0.0076		0.3763	(210,583)	(\$79,242.38)
				03/99	A	TRL	0.3687	0.0076		0.3763	(46,035)	(\$17,322.97)
				03/99	A	TRL	0.3687	0.0076		0.3763	(10,075)	(\$3,791.22)
				03/99	A	TRL	0.3687	0.0076		0.3763	(248)	(\$93.32)
				03/99	A	TRL	0.3687	0.0076		0.3763	(461,900)	(\$173,812.97)
				03/99	A	TRL	0.3687	0.0076		0.3763	(60,760)	(\$22,863.99)
				03/99	A	TRL	0.3687	0.0076		0.3763	(465,000)	(\$174,979.50)
				03/99	A	TRL	0.3687	0.0076		0.3763	(10,850)	(\$4,082.86)
				03/99	A	TRL	0.3687	0.0076		0.3763	(138,539)	(\$52,132.23)
				03/99	A	TRL	0.3687	0.0076		0.3763	(80,569)	(\$30,318.11)
				03/99	A	TRL	0.3687	0.0076		0.3763	(46,531)	(\$17,509.62)
				03/99	A	TRL	0.3687	0.0076		0.3763	(52,700)	(\$19,831.01)
				03/99	A	TRL	0.3687	0.0076		0.3763	(27,900)	(\$10,498.77)
				03/99	A	TRL	0.3687	0.0076		0.3763	(4,030)	(\$1,516.49)

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

PAGE 1 OF 13
 MAR. INVOICES

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

MAR-31-1999 18:01

DATE	03/31/99	CUSTOMER: PEOPLES GAS SYSTEM, A DIVISION OF TAMPA ATTN: ED ELLIDTT 702 North Franklin St. Plaza Seven TAMPA, FL 33602	Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012
DUE	04/10/99		
INVOICE NO.	28748		
TOTAL AMOUNT DUE	\$2,110,297.10		

CONTRACT: 5047 SHIPPER: PEOPLES GAS SYSTEM, A DIVISION OF TAMPA CUSTOMER NO: 4120 PLEASE CONTACT LAURA GIAMBRONE AT (713)853-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST

TYPE: FIRM TRANSPORTATION DUNS NO: 006922736

Batch Processor 91%

POI NO.	RECEIPTS DRN No.	DELIVERIES		PROD MONTH	TC	RC	RATES				VOLUMES DTH DRY	AMOUNT
		POI NO.	DRN No.				BASE	SURCHARGES	DJSC	RET		
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5668, at poi 59963			03/99	A	TRL	0.3687	0.0076		0.3763	(744)	(\$279.97)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5223, at poi 16209			03/99	A	TRL	0.3687	0.0076		0.3763	(59,675)	(\$22,455.70)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5227, at poi 16151			03/99	A	TRL	0.3687	0.0076		0.3763	(217,000)	(\$81,657.10)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5679, at poi 16197			03/99	A	TRL	0.3687	0.0076		0.3763	(9,889)	(\$3,721.23)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5674, at poi 16161			03/99	A	TRL	0.3687	0.0076		0.3763	(15,531)	(\$5,844.32)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5557, at poi 16134			03/99	A	TRL	0.3687	0.0076		0.3763	(17,050)	(\$6,415.92)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5915, at poi 16198			03/99	A	TRL	0.3687	0.0076		0.3763	(54,746) ✓	(\$20,600.92)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5694, at poi 59963			03/99	A	TRL	0.3687	0.0076		0.3763	(4,619)	(\$1,738.13)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5385, at poi 16155			03/99	A	TRL	0.3687	0.0076		0.3763	(11,470)	(\$4,316.16)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5680, at poi 59963			03/99	A	TRL	0.3687	0.0076		0.3763	(13,671)	(\$5,144.40)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5681, at poi 16167			03/99	A	TRL	0.3687	0.0076		0.3763	(8,835)	(\$3,324.61)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5678, at poi 59963			03/99	A	TRL	0.3687	0.0076		0.3763	(16,802)	(\$6,322.59)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5682, at poi 16162			03/99	A	TRL	0.3687	0.0076		0.3763	(8,556)	(\$3,219.62)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5677, at poi 59963			03/99	A	TRL	0.3687	0.0076		0.3763	(12,803)	(\$4,817.77)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5337, at poi 16198			03/99	A	TRL	0.3687	0.0076		0.3763	(36,270)	(\$13,648.40)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5907, at poi 16115			03/99	A	TRL	0.0400			0.0400 ✓	(39,000)	(\$1,560.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5385, at poi 16155			03/99	A	TRL	0.3687	0.0076		0.3763	(1,464)	(\$550.90)

TOTAL FOR CONTRACT 5047 FOR MONTH OF 03/99. 6,175,160 \$2,110,297.10

*** END OF INVOICE 28748 ***

COPY

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

MAR-31-1999 18:03

DATE	03/31/99
DUE	04/10/99
INVOICE NO.	28894
TOTAL AMOUNT DUE	\$83,990.16


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

Please reference this invoice no. on your remittance and wire to:
 Wire Transfer **4-9-99**
 Florida Gas Transmission Company
 Nations Bank, Dallas, TX
 Account # 3750354511
 ABA # 111000012

CONTRACT: 5890 SHIPPER: PEOPLES GAS SYSTEM, A DIVISION OF TAMPA CUSTOMER NO: 4120 PLEASE CONTACT AT () - WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
 TYPE: FIRM TRANSPORTATION DUNS NO: 006922736

POJ NO.	RECEIPTS DRN No.	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
		POJ NO.	DRN No.				BASE	SURCHARGES	DJSC			NET
	RESERVATION CHARGE			03/99	A	RES	0.3687	0.0076		0.3763	223,200	\$83,990.16 ✓
TOTAL FOR CONTRACT 5890 FOR MONTH OF 03/99.											223,200	\$83,990.16

*** END OF INVOICE 28894 ***

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


Batch Processor

91%

P.08

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

MAR-31-1999 18:03

DATE	03/31/99
DUE	04/10/99
INVOICE NO.	28886
TOTAL AMOUNT DUE	\$23,330.60

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


Please reference this invoice no. on your remittance and wire to:
 Wire Transfer **4-9-99**
 Florida Gas Transmission Company
 Nations Bank; Dallas, TX
 Account # 3750354511
 ABA # 111000012

CONTRACT: 5846 **SHIPPER:** PEOPLES GAS SYSTEM, A DIVISION OF TAMPA **CUSTOMER NO:** 4120 **PLEASE CONTACT**
TYPE: FIRM TRANSPORTATION **DUNS NO:** 006922736 **AT () - WITH ANY QUESTIONS REGARDING THIS INVOICE**
OR CODE LIST

POI NO.	RECEIPTS DRN No.	DELIVERIES		PROD MONTH	TC	RC	RATES		DISC	NET	VOLUMES DTH DRY	AMOUNT
		POI NO.	DRN No.				BASE	SURCHARGES				
	RESERVATION CHARGE			03/99	A	RES	0.3687	0.0076		0.3763	62,000	\$23,330.60 ✓
TOTAL FOR CONTRACT 5846 FOR MONTH OF 03/99.											62,000	\$23,330.60

*** END OF INVOICE 28886 ***

Batch Processor

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


91%

P.07

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

MAR-31-1999 18:00

DATE	03/31/99
DUE	04/10/99
INVOICE NO.	28729
TOTAL AMOUNT DUE	\$78,666.22

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

Please reference this invoice no. on your remittance and wire to:
 Wire Transfer **4-9-99**
 Florida Gas Transmission Company
 Nations Bank; Dallas, TX
 Account # 3750354511
 ABA # 111000012

CONTRACT: 3619 SHIPPER: PEOPLES GAS SYSTEM, A DIVISION OF TAMPA CUSTOMER NO: 4120 PLEASE CONTACT HEIDI MASSIN AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
 TYPE: FIRM TRANSPORTATION DUNS NO: 006922736

POJ NO.	RECEIPTS DRN No.	DELIVERIES		PROD MONTH	TC	RC	RATES				VOLUMES DTH DRY	AMOUNT
		POJ NO.	DRN No.				BASE	SURCHARGES	DISC	NET		
	RESERVATION CHARGE			03/99	A	RES	0.7719	0.0076		0.7795	49,600	\$38,663.20
	RES CHG FOR TEMP RELINQ AT LESS THAN MAX RATE			03/99	A	RES	0.7719			0.7719	55,800	\$43,072.02
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5429, at poi 16134			03/99	A	TRL	0.0550			0.0550	(1,550)	(\$85.25)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5429, at poi 16146			03/99	A	TRL	0.0550			0.0550	(54,250)	(\$2,983.75)
	TOTAL FOR CONTRACT 3619 FOR MONTH OF 03/99.										49,600	\$78,666.22

*** END OF INVOICE 28729 ***

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

91%

P.02

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

MAR-31-1999 18:04

DATE	03/31/99
DUE	04/10/99
INVOICE NO.	28902
TOTAL AMOUNT DUE	\$241,645.00

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

Please reference this invoice no. on your remittance and wire to:
 Wire Transfer **4-9-99**
 Florida Gas Transmission Company
 Nations Bank, Dallas, TX
 Account # 3750354511
 ABA # 111000012

CONTRACT: 5909 SHIPPER: PEOPLES GAS SYSTEM, A DIVISION OF TAMPA CUSTOMER NO: 4120 PLEASE CONTACT AT () - WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
 TYPE: FIRM TRANSPORTATION DUNS NO: 006922736

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
					03/99	A	RES	0.7719	0.0076		0.7795	310,000	\$241,645.00 ✓
TOTAL FOR CONTRACT 5909 FOR MONTH OF 03/99.												310,000	\$241,645.00

*** END OF INVOICE 28902 ***

Batch Processor

91%

P.09

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



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

MAR-31-1999 18:02

DATE	03/31/99
DUE	04/10/99
INVOICE NO.	28793
TOTAL AMOUNT DUE	\$463,669.87

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

Please reference this invoice no. on your remittance and wire to:
 Wire Transfer **4-9-99**
 Florida Gas Transmission Company
 Nations Bank; Dallas, TX
 Account # 3750354511
 ABA # 111000012

Batch Processor

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

POI NO.	RECEIPTS DRM No.	DELIVERIES		PROD MONTH	TC	RC	RATES				VOLUMES OTH DRY	AMOUNT
		POI NO.	DRM No.				BASE	SURCHARGES	DISC	NET		
				03/99	A	RES	0.7719	0.0076		0.7795	593,650	\$462,750.18 ✓
				03/99	A	RES	0.7719			0.7719	26,350	\$20,339.57 ✓
				03/99	A	TRL	0.7719	0.0076		0.7795	(11,625) ✓	(\$9,061.69)
				03/99	A	TRL	0.3931			0.3931	(10,850) ✓	(\$4,265.14) ✓
				03/99	A	TRL	0.3931			0.3931	(15,500) ✓	(\$6,093.05) ✓
TOTAL FOR CONTRACT 5319 FOR MONTH OF 03/99.											582,025	\$463,669.87

*** END OF INVOICE 28793 ***

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



COPY

Linett

1 SONAT MARKETING COMPANY
2 P.O. BOX 2563
3 BIRMINGHAM, ALABAMA 35202-2563

ESTIMATE
March 1999
INVOICE

Linett

4 April 1, 1999

Invoice No.

PLEASE WIRE TRANSFER PAYMENT TO:

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

SUNTRUST BANK, ATLANTA, GEORGIA
ABA NO. 061000104
FOR ACCOUNT OF SONAT MARKETING
ACCOUNT NO. 88 01357784

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

COMMODITY DETAIL		W/H		
RATE PERIOD		THERMS	RATE	AMOUNT
9 3/1/99 - 3/31/99		3,908,990	\$0.19184	\$749,902.72
10 Total Commodity		3,908,990	\$0.19184	\$749,902.72
TRANSPORT DETAIL				
AGREEMENT		DTH	RATE	AMOUNT
11 848510 Peoples SNG Inter Com.		4,604 dth	\$0.2762	\$1,271.42
12 830087 Peoples So Ga Inter Com.		3,830 dth	\$0.1993	\$763.18
13 864340 & 864350 SNG Firm Com.		757,891 dth	\$0.0276	\$20,917.79
14 831200 & 831210 So Ga Firm Com.		784,528 dth	\$0.0202	\$15,847.47
15 864350 SNG GSR Vol. Com.		444,850 dth	\$0.0002	\$88.97
16 864340 & 864350 SNG Firm Dem.		35,992 dth/day	\$8.8500	\$318,529.20
17 831200 & 831210 So Ga Firm Dem.		35,700 dth/day	\$5.4060	\$192,993.92
18 Monthly Agency Fee				\$1,000.00
Credits:				
19 SNG Brokered Capacity				(\$57,614.08)
20 So. Ga. Brokered Capacity				(\$35,249.17)
21 Sonat Marketing Buy/Sale Credit				(\$8,699.46)
22 Total Transport				\$449,849.24
23 TOTAL AMOUNT DUE				<u>\$1,199,751.96</u>



Okaloosa Gas District

CORRECTED BILL

PEOPLES GAS
CALLER BOX 1460
301 MAPLE AVENUE
PANAMA CITY, FL. 32402

DATE: 02/10/99

INVOICE NO: 74

CU 1 VENDOR 0014408 SERVICE PERIOD: THROUGH JANUARY 31,1999

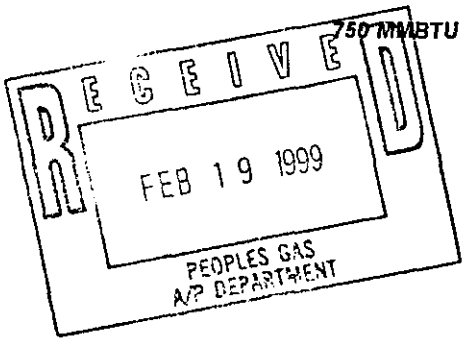
INVOICE 74A

PO — DUE 2/10

ALL — TRAN

ENTERED — AUTH 20

50 MMBTU @ \$1.40 = \$1,050.00 x 31 DAYS = \$32,550.00



AMOUNT DUE BY: 02/25/99

0016408

SP 29245-99

DUE DATE:						
PRO TYPE	PROJ NO		EXP	TYPE	AMOUNT	
MAJOR	SUB					
74	0114	000	232	02	00	32550.



Okaloosa Gas District

RECEIVED
MAR 17 1998
BY:

PEOPLES GAS
CALLER BOX 1460
301 MAPLE AVENUE
PANAMA CITY, FL. 32402

DATE: 03/10/99

INVOICE NO: 75

SERVICE PERIOD: THROUGH FEBRUARY 28, 1999

750 MMBTU @ \$1.40 = \$1,050.00 x 28 DAYS = \$29,400.00

CO 1 VENDOR 0016408
INVOICE _____
PO — DUE 3/10
ATT. _____ TRAN. _____
ENTERED _____ AUTH. DO

AMOUNT DUE BY: 03/25/99

0016408 *SP 29245-99*

INV NO.	CO DIV	DEPT	MAJOR	SUB	EXP	TYPE	AMOUNT
75	0114	000	232	02	00	0	29400.

DUE DATE: *3-25-99*

RECEIVED
MAR 16 1999
PEOPLES GAS
A/P DEPARTMENT

RECEIVED
 FEB 18 1998
 BY: _____



Okaloosa Gas District

PEOPLES GAS
 CALLER BOX 1460
 301 MAPLE AVENUE
 PANAMA CITY, FL 32402

DATE: 02/10/99

INVOICE NO: 74

CONTRACT NO: 1701-0001-027Z

SERVICE PERIOD: THROUGH JANUARY 31, 1999

12,391 MMBTU @ <1000 MMBTU/DAY RATE
 0 MMBTU @ >1000 MMBTU/DAY RATE

\$2.71 \$33,579.61
 \$0.00 0.00

CO *D* VENDOR *0016408*
 INVOICE *74*
 PO _____ DUE *2/10*
 AUTH _____
 ENTERED _____

RECEIVED
 FEB 19 1999
 PEOPLES GAS
 A/P DEPARTMENT

AMOUNT DUE BY: 02/25/99

0016408 *SP 29245-99*

DATE	DEPT	MAJC	AMOUNT
<i>2/10/99</i>	<i>000</i>	<i>232</i>	<i>33579.61</i>



Okaloosa Gas District

RECEIVED
MAR 12 1998

PEOPLES GAS
CALLER BOX 1460
301 MAPLE AVENUE
PANAMA CITY, FL. 32402

DATE: 03/10/99

INVOICE NO: 75

CONTRACT NO: 1701-0001-027Z

SERVICE PERIOD: THROUGH FEBRUARY 28, 1999

4,916 MMBTU @ <1000 MMBTU/DAY RATE	\$2.77	\$13,617.32
0 MMBTU @ >1000 MMBTU/DAY RATE	\$0.00	0.00
		<u>\$13,617.32</u>

CO 1 VENDOR 0016408
 INVOICE _____
 PO _____ DUE 3/10
 ATT _____ TRAN _____
 ENTERED _____ AUTH DO

AMOUNT DUE BY: 03/25/99

AUTH. 0016408 DUE DATE: 3-25-99 SP 29245-99

INV NO.	CO/DIV	DEPT	MAJOR	SUB	EXP	TYPE	AMOUNT
75	0114	000	232	02	00	0	13617.32

RECEIVED
 MAR 16 1999
 PEOPLES GAS
 A/P DEPARTMENT

MORGAN STANLEY CAPITAL GROUP INC. ISSUE DATE: MARCH 02, 1999

TO: PEOPLE GAS SYSTEM, A DIVISION
ACCOUNT NO: 0579404A3
702 NORTH FRANKLIN ST.
TAMPA FL33602USA

INVOICE NO: E012598 VALUE DATE: MARCH 08, 1999

PLEASE BE ADVISED THAT THE FOLLOWING SWAPS HAVE PRICED OUT.

DEAL NO: OVE521
COMMODITY: FLA GAS TRANSMISSION CO ZONE 2
TRADE DATE: MAY 04, 1998
QUANTITY: 232500.0000
ORDER NO: PQE25B PQE25A
LEG: FLOAT FIX
PRICE: 1.6300000 2.4900000
SOURCE: IFERC FLA GAS TRANS CO. ZON
PRC PERIOD: 03/01/99 -- 03/01/99
DUE AMOUNT: 199,950.00

DEAL NO: OVE537
COMMODITY: FLORIDA GAS TRANSMISSION ZONE
TRADE DATE: MAY 04, 1998
QUANTITY: 128216.0000
ORDER NO: PQE27B PQE27A
LEG: FLOAT FIX
PRICE: 1.5900000 2.3750000
SOURCE: IFERC FLA GAS TRANS CO. ZON
PRC PERIOD: 03/01/99 -- 03/01/99
DUE AMOUNT: 100,649.56

DEAL NO: OV2719
COMMODITY: NAT GAS SOUTHERN NAT GAS LA SW
TRADE DATE: DECEMBER 09, 1998
QUANTITY: 389546.0000
ORDER NO: PXYM8S PXYM8R
LEG: FLOAT FIX
PRICE: 1.6200000 1.9550000
SOURCE: IFERC S. NAT GAS CO. - TX
PRC PERIOD: 03/01/99 -- 03/01/99
DUE AMOUNT: 130,497.91

COPY

DUE TOTAL (USD) 431,097.47

PLEASE PAY ACCORDING TO THE FOLLOWING INSTRUCTION:

NORTHERN TRUST INTERNATIONAL *Wire Transfer*
NY ABA NO. 026001122
MS CAPITAL GROUP INC. *3-8-99*
NUMBER 10289720010

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

REGARDS,
MARCO R. TALAMO
1212-761-5870
MORGAN STANLEY CAPITAL GROUP INC.

PEOPLES GAS SYSTEM
 ACCRUAL OF USAGE CHARGES
 DUE FLORIDA GAS TRANSMISSION
 IN DTH'S
 FOR MARCH 1999

09-Apr-99

g:\gasact\pga\ufgtest9.wk4

	(A)	(B)	(C)	(D)	(E)
	DESCRIPTION		VOLUMES	RATE	DOLLARS
1	FTS-1-USAGE	ACCRUED	3,808,146	0.02910	\$110,817.05
2	FTS-1-NO NOTICE	ACCRUED	28,395	0.02910	\$826.29
3	<u>TOTAL FTS-1</u>	<u>ACCRUED</u>	<u>3,836,541</u>		<u>\$111,643.34</u>
4	<u>FTS-2-USAGE</u>	<u>ACCRUED</u>	<u>550,973</u>	<u>0.01200</u>	<u>\$6,611.67</u>
5	<u>GRAND TOTAL</u>	<u>ACCRUED</u>	<u>4,387,514</u>		<u>\$118,255.01</u>

PEOPLES GAS SYSTEM
 ACCRUAL-VOLUMETRIC RELINQUISHMENT CREDITS
 DUE FROM FLORIDA GAS TRANSMISSION
 IN DTH'S
 FOR MARCH 1999

09-Apr-99

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	(A)	(B)	(C)	(D)	(E)
	<u>DESCRIPTION</u>		<u>VOLUMES</u>	<u>RATE</u>	<u>DOLLARS</u>
1	FTS-1	ACCRUED	(9,304)	0.37630	(\$3,501.10)
2	TOTAL		(9,304)		(\$3,501.10)

PEOPLES GAS SYSTEM
 ACCRUED RESERVATION AND USAGE CHARGES PAYABLE
 REIMBURSEMENTS DUE THIRD PARTY GAS SUPPLIERS
 IN DEKATHERMS
 MARCH 1999

09-Apr-99

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	(A)	(B)	(C)	(D)	(E)
<u>DESCRIPTION</u>			<u>VOLUMES</u>	<u>RATE</u>	<u>DOLLARS</u>
1 <u>RESERVATION FEES-FTS-1</u>		<u>ACCRUED</u>	<u>176,734.2</u>	<u>0.35336</u>	<u>\$62,450.53</u>
2 <u>USAGE FEES-FTS-1</u>		<u>ACCRUED</u>	<u>151,615.2</u>	<u>0.02910</u>	<u>\$4,412.00</u>
3 <u>TOTAL FEES</u>		<u>ACCRUED</u>	<u>328,349.4</u>		<u>\$66,862.53</u>

**PEOPLES GAS SYSTEM, INC.
 ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:
 MARCH 1999**

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1	AMOCO	1,282,160.0	0.15975	\$204,825.06
2		0.0	0.00000	\$0.00
3		0.0	0.00000	\$0.00
4		0.0	0.00000	\$0.00
5		0.0	0.00000	\$0.00
6		0.0	0.00000	\$0.00
7		0.0	0.00000	\$0.00
8		0.0	0.00000	\$0.00
9		0.0	0.00000	\$0.00
10		0.0	0.00000	\$0.00
11		0.0	0.00000	\$0.00
12		0.0	0.00000	\$0.00
13		0.0	0.00000	\$0.00
14		0.0	0.00000	\$0.00
15	TOTAL:	1,282,160.00		\$204,825.06

PEOPLES GAS SYSTEM, INC.
ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:
MARCH 1999

SWING SERVICE-DEMAND

	(A) SUPPLIER	(B) THERMS	(C) RATE	(D) ACCRUED
1	CALCASIEU GATHERING SYSTEM	4,902,040.0	0.01635	\$80,148.35
2		0.0	0.00000	\$0.00
3		0.0	0.00000	\$0.00
4		0.0	0.00000	\$0.00
5		0.0	0.00000	\$0.00
6		0.0	0.00000	\$0.00
7		0.0	0.00000	\$0.00
8	TOTAL:	<u>4,902,040.0</u>		<u>\$80,148.35</u>

SWING SERVICE-COMMODITY

9	CALCASIEU GATHERING SYSTEM	4,902,040.0	0.16350	\$801,483.54
10		0.0	0.00000	\$0.00
11		0.0	0.00000	\$0.00
12		0.0	0.00000	\$0.00
13		0.0	0.00000	\$0.00
14		0.0	0.00000	\$0.00
15		0.0	0.00000	\$0.00
16	TOTAL:	<u>4,902,040.0</u>		<u>\$801,483.54</u>

**PEOPLES GAS SYSTEM, INC.
 ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:
 MARCH 1999**

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1	CITRUS TRADING CORP.	1,560,628.0	0.22000	\$343,338.16
2		0.0	0.00000	\$0.00
3		0.0	0.00000	\$0.00
4		0.0	0.00000	\$0.00
5		0.0	0.00000	\$0.00
6		0.0	0.00000	\$0.00
7		0.0	0.00000	\$0.00
8		0.0	0.00000	\$0.00
9		0.0	0.00000	\$0.00
10		0.0	0.00000	\$0.00
11		0.0	0.00000	\$0.00
12		0.0	0.00000	\$0.00
13		0.0	0.00000	\$0.00
14		0.0	0.00000	\$0.00
15	TOTAL:	<u>1,560,628.0</u>		<u>\$343,338.16</u>

**PEOPLES GAS SYSTEM, INC.
 ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:
 MARCH 1999**

COMMODITY OTHER

(A)	(B)	(C)	(D)
SUPPLIER	THERMS	RATE	ACCRUED
1 COLUMBIA ENERGY	2,325,000.0	0.16100	\$374,325.00
2 COLUMBIA ENERGY	120,290.0	0.19400	\$23,336.26
3 COLUMBIA ENERGY	150,000.0	0.17700	\$26,550.00
4 COLUMBIA ENERGY	70,000.0	0.17650	\$12,355.00
5 COLUMBIA ENERGY	100,000.0	0.17800	\$17,800.00
6 COLUMBIA ENERGY	450,000.0	0.18600	\$83,700.00
7 COLUMBIA ENERGY	108,080.0	0.19100	\$20,643.28
8 COLUMBIA ENERGY	100,000.0	0.16500	\$16,500.00
9 COLUMBIA ENERGY	150,000.0	0.17100	\$25,650.00
10 COLUMBIA ENERGY	100,000.0	0.17000	\$17,000.00
11 COLUMBIA ENERGY	29,710.0	0.18500	\$5,496.35
12 COLUMBIA ENERGY	74,280.0	0.17200	\$12,776.16
13	0.0	0.00000	\$0.00
14	0.0	0.00000	\$0.00
15 TOTAL:	<u>3,777,360.0</u>		<u>\$636,132.05</u>

**PEOPLES GAS SYSTEM, INC.
 ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:
 MARCH 1999**

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1	CORAL	125,660.0	0.13700	\$17,215.42
2		0.0	0.00000	\$0.00
3		0.0	0.00000	\$0.00
4		0.0	0.00000	\$0.00
5		0.0	0.00000	\$0.00
6		0.0	0.00000	\$0.00
7		0.0	0.00000	\$0.00
8		0.0	0.00000	\$0.00
9		0.0	0.00000	\$0.00
10		0.0	0.00000	\$0.00
11		0.0	0.00000	\$0.00
12		0.0	0.00000	\$0.00
13		0.0	0.00000	\$0.00
14		0.0	0.00000	\$0.00
15	TOTAL:	125,660.0		\$17,215.42

**PEOPLES GAS SYSTEM, INC.
 ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:
 MARCH 1999**

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1	MORGAN STANLEY	924,990.0	0.20000	\$184,998.00
2	MORGAN STANLEY	100,000.0	0.18000	\$18,000.00
3	MORGAN STANLEY	100,000.0	0.18300	\$18,300.00
4	MORGAN STANLEY	100,000.0	0.19100	\$19,100.00
5		0.0	0.00000	\$0.00
6		0.0	0.00000	\$0.00
7		0.0	0.00000	\$0.00
8		0.0	0.00000	\$0.00
9		0.0	0.00000	\$0.00
10		0.0	0.00000	\$0.00
11		0.0	0.00000	\$0.00
12		0.0	0.00000	\$0.00
13		0.0	0.00000	\$0.00
14		0.0	0.00000	\$0.00
15	TOTAL:	<u>1,224,990.0</u>		<u>\$240,398.00</u>

**PEOPLES GAS SYSTEM, INC.
ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:
MARCH 1999**

COMMODITY OTHER

(A)	(B)	(C)	(D)
<u>SUPPLIER</u>	<u>THERMS</u>	<u>RATE</u>	<u>ACCRUED</u>
1 NORAM	1,577,940.0	0.20800	\$328,211.52
2 NORAM	450,000.0	0.18300	\$82,350.00
3 NORAM	450,000.0	0.18600	83,700.0
4 NORAM	53,850.0	0.19100	10,285.4
5 NORAM	100,000.0	0.16500	16,500.0
6 NORAM	50,000.0	0.17000	8,500.0
7 NORAM	200,000.0	0.19200	38,400.0
8 NORAM	80,000.0	0.19650	15,720.0
9 NORAM	283,950.0	0.18550	52,672.7
10 NORAM	300,000.0	0.17750	53,250.0
11 NORAM	220,960.0	0.17800	39,330.9
12	0.0	0.00000	\$0.00
13	0.0	0.00000	\$0.00
14	0.0	0.00000	\$0.00
15 TOTAL:	<u>3,766,700.0</u>		<u>\$728,920.48</u>

**PEOPLES GAS SYSTEM, INC.
 ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:
 MARCH 1999**

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1	PROENERGY	1,172,380.0	0.15300	\$179,374.14
2		0.0	0.00000	\$0.00
3		0.0	0.00000	\$0.00
4		0.0	0.00000	\$0.00
5		0.0	0.00000	\$0.00
6		0.0	0.00000	\$0.00
7		0.0	0.00000	\$0.00
8		0.0	0.00000	\$0.00
9		0.0	0.00000	\$0.00
10		0.0	0.00000	\$0.00
11		0.0	0.00000	\$0.00
12		0.0	0.00000	\$0.00
13		0.0	0.00000	\$0.00
14		0.0	0.00000	\$0.00
15	TOTAL:	<u>1,172,380.0</u>		<u>\$179,374.14</u>

**PEOPLES GAS SYSTEM, INC.
ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:
MARCH 1999**

COMMODITY OTHER

(A)	(B)	(C)	(D)
<u>SUPPLIER</u>	<u>THERMS</u>	<u>RATE</u>	<u>ACCRUED</u>
1 SONAT	1,547,010.0	0.15975	\$247,134.85
2 SONAT	150,000.0	0.17000	\$25,500.00
3 SONAT	300,000.0	0.17700	\$53,100.00
4 SONAT	552,560.0	0.17800	\$98,355.68
5 SONAT	130,000.0	0.17650	\$22,945.00
6 SONAT	313,310.0	0.18300	\$57,335.73
7 SONAT	144,380.0	0.18800	\$27,143.44
8 SONAT	200,000.0	0.16500	\$33,000.00
9 SONAT	100,000.0	0.17600	\$17,600.00
10 SONAT	490,230.0	0.17300	\$84,809.79
11 SONAT	148,300.0	0.18400	\$27,287.20
12	0.0	0.00000	\$0.00
13	0.0	0.00000	\$0.00
14	0.0	0.00000	\$0.00
15 TOTAL;	<u>4,075,790.0</u>		<u>\$694,211.69</u>

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

FEBRUARY 1999

(A)	(B)	(C)	(D)	(E)
SUPPLIER		THERMS	RATE	DOLLARS
1 AMOCO	ACCRUED:	2,119,040.0	0.17200	\$364,474.88
2	ACTUAL:	2,119,040.0	0.17200	\$364,474.88
3 AMOCO	ACCRUED:	1,397,810.0	0.17475	\$244,267.30
4	ACTUAL:	1,397,810.0	0.17475	\$244,267.30
5 AMOCO	ACCRUED:	0.0	0.18100	\$0.00
6	ACTUAL:	200,000.0	0.18100	\$36,200.00
7 CALCASIEU GATHERING	ACCRUED:	4,340,060.0	0.19690	\$854,557.81
8	ACTUAL:	4,340,060.0	0.19690	\$854,557.81
9 CITRUS	ACCRUED:	1,351,882.0	0.22000	\$297,414.04
10	ACTUAL:	1,351,503.0	0.22000	\$297,330.66
11 COLUMBIA	ACCRUED:	2,100,000.0	0.17500	\$367,500.00
12	ACTUAL:	2,136,760.0	0.17500	\$373,933.00
13 COLUMBIA	ACCRUED:	300,000.0	0.18000	\$54,000.00
14	ACTUAL:	300,000.0	0.18000	\$54,000.00
15 COLUMBIA	ACCRUED:	100,000.0	0.18100	\$18,100.00
16	ACTUAL:	100,000.0	0.18100	\$18,100.00
17 COLUMBIA	ACCRUED:	100,000.0	0.17700	\$17,700.00
18	ACTUAL:	100,000.0	0.17700	\$17,700.00
19 CORAL	ACCRUED:	3,518,480.0	0.15300	\$538,327.44
20	ACTUAL:	3,518,480.0	0.15300	\$538,327.44

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

FEBRUARY 1999

(A)	(B)	(C)	(D)	(E)
SUPPLIER		THERMS	RATE	DOLLARS
21 DUKE ENERGY	ACCRUED:	2,119,040.0	0.17200	\$364,474.88
22	ACTUAL:	2,063,860.0	0.17200	\$354,983.92
23 MORGAN STANLEY	ACCRUED:	840,000.0	0.20000	\$168,000.00
24	ACTUAL:	833,810.0	0.20000	\$166,762.00
25 MORGAN STANLEY	ACCRUED:	200,000.0	0.18000	\$36,000.00
26	ACTUAL:	0.0	0.18000	\$0.00
27 NORAM	ACCRUED:	1,389,330.0	0.20800	\$288,980.64
28	ACTUAL:	1,389,330.0	0.20800	\$288,980.64
29 NORAM	ACCRUED:	442,320.0	0.18250	\$80,723.40
30	ACTUAL:	442,320.0	0.18250	\$80,723.40
31 NORAM	ACCRUED:	600,000.0	0.18150	\$108,900.00
32	ACTUAL:	600,000.0	0.18000	\$108,000.00
33 NORAM	ACCRUED:	200,000.0	0.18000	\$36,000.00
34	ACTUAL:	200,000.0	0.18000	\$36,000.00
35 NORAM	ACCRUED:	200,000.0	0.17700	\$35,400.00
36	ACTUAL:	200,000.0	0.17700	\$35,400.00
37 NORAM	ACCRUED:	14,730.0	0.17500	\$2,577.75
38	ACTUAL:	14,730.0	0.17500	\$2,577.75
39 PROENERGY	ACCRUED:	1,063,440.0	0.16800	\$178,657.92

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

FEBRUARY 1999

(A)	(B)	(C)	(D)	(E)
SUPPLIER		THERMS	RATE	DOLLARS
40	ACTUAL:	1,063,440.0	0.16800	\$178,657.92
41 PROENERGY	ACCRUED:	0.0	0.16700	\$0.00
42	ACTUAL:	780.0	0.16700	\$130.26
43 SONAT	ACCRUED:	1,399,950.0	0.17475	\$244,641.26
44	ACTUAL:	1,399,920.0	0.17475	\$244,636.02
45 SONAT	ACCRUED:	600,000.0	0.17900	\$107,400.00
46	ACTUAL:	600,000.0	0.17900	\$107,400.00
47 SONAT	ACCRUED:	200,000.0	0.17500	\$35,000.00
48	ACTUAL:	200,000.0	0.17500	\$35,000.00
49	ACCRUED:	0.0	0.00000	\$0.00
50	ACTUAL:	0.0	0.00000	\$0.00
51	ACCRUED:	0.0	0.00000	\$0.00
52	ACTUAL:	0.0	0.00000	\$0.00
53	ACCRUED:	0.0	0.00000	\$0.00
54	ACTUAL:	0.0	0.00000	\$0.00
55	ACCRUED:	0.0	0.00000	\$0.00
56	ACTUAL:	0.0	0.00000	\$0.00
57	ACCRUED:	0.0	0.00000	\$0.00
58	ACTUAL:	0.0	0.00000	\$0.00
59	ACCRUED:	0.0	0.00000	\$0.00

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

FEBRUARY 1999

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

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

FEBRUARY 1999

(A)	(B)	(C)	(D)	(E)
SUPPLIER		THERMS	RATE	DOLLARS
79	ACCRUED:	0.0	0.00000	\$0.00
80	ACTUAL:	0.0	0.00000	\$0.00
81	ACCRUED:	0.0	0.00000	\$0.00
82	ACTUAL:	0.0	0.00000	\$0.00
83	ACCRUED:	0.0	0.00000	\$0.00
84	ACTUAL:	0.0	0.00000	\$0.00
85	ACCRUED:	0.0	0.00000	\$0.00
86	ACTUAL:	0.0	0.00000	\$0.00
87	ACCRUED:	0.0	0.00000	\$0.00
88	ACTUAL:	0.0	0.00000	\$0.00
89	ACCRUED:	0.0	0.00000	\$0.00
90	ACTUAL:	0.0	0.00000	\$0.00
91	ACCRUED:	0.0	0.00000	\$0.00
92	ACTUAL:	0.0	0.00000	\$0.00
93	TOTAL ACCRUED:	<u>24,596,082.0</u>		<u>\$4,443,097.32</u>
94	TOTAL ACTUAL:			<u>\$4,438,143.00</u>
95	ADJUSTMENT:			<u>(\$4,954.32)</u>



Natural Gas Sales Invoice

Amoco Energy Trading Corporation

Tax ID No. 36-3421804

GA
GP
PA
LE
C

Invoice Number 501746
Invoice Date 03/02/1999
Contract 164326
Delivery Month 02/1999
Due Date 03/25/1999

To:
ATTN: Ed Elliott
PEOPLES GAS SYSTEM INC
PO BOX 2562
TAMPA, FL, 33601-2562

Remit Wire To: 3-25-99
AMOCO ENERGY TRADING CORPORATION
WIRE TRANSFER ACCT CHASE MANHATTAN
BANK, NY - ACCT NO 910-2-548097
ABA# 021000021
NEW YORK, NY, 10081-6000

If remitting an amount different than the total amount billed, please note changes on this invoice and fax to the number shown below, including appropriate documentation.
***** Please include Amoco's invoice number on all remittances. *****

Natural gas delivered during 02/99.

Calculations are based on nominated quantities.

Deliver Point Description	Amoco ID#	Quantity MMBTU	Price \$/MMBTU	Amount Due (\$)
FGT ZONE 1 POOL (STA 7)	048630	140,000 139,781	1.74750 ✓	244,650.00 244,267.30
MOBILE BAY PURCHASE POOL	076922	211,904 ✓	1.72000 ✓	364,474.88

Total Amount Due **609,124.88**

Adjusted Amount Due # 608,742.18
SE

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

PAGE 1 OF 13
FEB. INVOICES-GAS PUR.

If you have any questions, please contact Barbara Hollins at (281) 366-5410 or send a facsimile to (281) 366-5313.

For Amoco use only: 125329



Natural Gas Sales Invoice

Amoco Energy
Trading Corporation

Tax ID No. Taxid# N/A

Invoice Number 501572
Invoice Date 03/02/1999
Contract 143296
Delivery Month 02/1999
Due Date 03/12/1999

To:

ATTN: ED ELLIOTT
PEOPLES GAS SYSTEM INC
PO BOX 2562
TAMPA, FL, 33601-2562

Remit WireTo:

3-12-99

AMOCO ENERGY TRADING CORPORATION
WIRE TRANSFER ACCT CHASE MANHATTAN
BANK, NY - ACCT NO 910-2-548097
ABA# 021000021
NEW YORK, NY, 10081-6000

If remitting an amount different than the total amount billed, please note changes on this invoice and fax to the number shown below, including appropriate documentation.

***** Please include Amoco's invoice number on all remittances. *****

Natural gas delivered during 02/99.

Calculations are based on nominated quantities.

Deliver Point Description	Amoco ID#	Quantity MMBTU	Price \$/MMBTU	Amount Due (\$)
FGT STATION 8 POOL POINT	059380	20,000	1.81000	36,200.00
Total Amount Due				36,200.00

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

COPY

PAGE 2 OF 13
FEB. INVOICES-GAS PUR.

If you have any questions, please contact Barbara Hollins at (281) 366-5410 or send a facsimile to (281) 366-5313.

For Amoco use only: 125329

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

GA
 GP
 FC
 LE
 C

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

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

Statement Date Number 03/09/99 9903035590	Terms for Payment: Due on or before the 25th of the month by Wire Transfer.	Wire Funds to: Chase Manhattan Bank, New York, NY 3-25-99 ABA #021000021 Account 3230-70248
---	---	---

Point I.D.#	Description	Production	Mcf	MMBtu	Rate	Amount
001 206 001	FGT - False River	02/99	209,125	220,000 ✓	\$ 01.9690 ✓	\$ 433,180.00
001 206 002	FGT - Oakley - Assumption	02/99	9,149	10,000 ✓	\$ 01.9690 ✓	\$ 19,690.00
328 328 001	Sabine Intra-Hub Transfers	02/99	201,648	201,648	\$ 01.9690	\$ 397,044.91
				(201,648) @ 1.969		(397,044.91)
				204,006 @ 1.969		401,687.81
				<u>404,006</u>		<u>854,557.81</u>

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

Q

Adjusted Amount Due \$ 854,557.81

Q

Total Cost of Gas \$ ~~849,914.91~~
 Sales Tax \$ 0.00

~~Total Amount Due this Invoice~~ \$ ~~849,914.91~~

PAGE 3 OF 13
 FEB. INVOICES-GAS PUR.

Citrus Trading Corp.

An Enron/Sonata Affiliate

TOTAL P.01
P.01

PAGE 1

INVOICE INFORMATION	CONTRACT INFORMATION	CUSTOMER INFORMATION	PAYMENT INFORMATION
INVOICE NUMBER: G-9902-3926 INVOICE DATE: MARCH 5, 1999 INVOICE DATE: MARCH 15, 1999	CONTRACT NO: 370-68756-305 CONTRACT DATE: FEBRUARY 15, 1995 VOLUME BASIS: MMBTU 14.73 DRY	PEOPLES GAS SYSTEM, INC. ATTN: ED ELLIOTT PO BOX 2562 TAMPA, FL 33601-2562	VIA WIRE TRANSFER: 3-15-99 NATIONS BANK OF TEXAS (DALLAS) CITRUS TRADING CORP. 3750494468 - 111000012 (713)853-7798

F: (813) 228-4194 FOR FURTHER INFORMATION CALL: MAX DONER @ (713) 853-6639 FAX # (713) 646-8420

DELIVERY POINT		DATES		VOLUMES			PRICE		DOLLARS	
CITY	FEET/METER	START	END	TIER	TIER VOL	PER	MMBTU	INDEX	ADJUSTMENTS	FINAL

INVOICE YOU FOR NATURAL GAS SALES:

53	FGT/99278	ORLANDO TURNPIKE	82/01/1999	82/28/1999			195,962.1			431,116.62
							195,000		\$2.28000	431,200.00
							195,000			431,200.00

AMOUNT DUE CITRUS TRADING CORP.

COPY

Less LE220 Transactions for Feb '99
(Commodity Fuel Only) (60,811.8 mmbtu's)

~~\$ 133,785.96~~

Adjusted Amount Due Citrus Trading Corp.
(Excluding Transportation Charges)

~~\$ 297,330.66~~

01-90-000-232-0d-00-0
[Signature]

[Signature]

PAGE 4 OF 13
FEB. INVOICES-GAS PUR.

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

98% 713 646 8420 MAR-03-1999 15:46

FROM
Columbia EnergySM

(MON) 3.15'99 13:09/ST. 12:57/NO. 4862321797 P 1

Customer ID: PEOPLESFL
 Fax Number: (813) 228-4194
 Invoice Date: 11-Mar-1999
 Due Date: 21-Mar-1999

A Columbia Energy Group Company

(Page 1)

System
 PEOPLES GAS COMPANY
 111 E MADISON ST
 TAMPA, FL 33602

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ACCOUNT SUMMARY			
Commodity Total	\$354,375.00	Balance Forward Amount	
Other Cost Total	\$0.00	Current Charges	\$354,375.00
Tax Total		Adjustment Total	\$0.00
Tax Exempt Total		Interest Charges	
Current Charges	\$354,375.00	Total Amount Due	\$354,375.00

Billing

Period	Pipeline	Meter	Description	Quantity	Price	Amount Due
--------	----------	-------	-------------	----------	-------	------------

Service Location:
 111 E MADISON
 TAMPA, FL 33602

Reference No:
 199902-INV-0646

Contract No:
 S-PEOPLESFL-T-0001

2/1999	FLORIDA GAS	00282	JOHNSON'S BAYOU	202,800 Dth	\$1.7500	\$354,375.00
<u>Meter Detail:</u>				210,000		# 367,500.00
Day 02-28	7,500/Day	\$1.7500	Add Current Month Pipeline Imbalance	3,676	1.75	6,433.00
				213,676		# 373,933.00
				Adjusted Amount Due		

TO ENSURE PROPER CREDIT RETURN THIS PORTION WITH PAYMENT. THANK YOU.

Wire Transfers: *3-19-99*
 PNC BANK, N.A.
 ABA# 043000098
 FOR FURTHER CREDIT TO:
 COLUMBIA ENERGY SERVICES CORP.
 Account #: 1006794344

Please Send Correspondence and Payment Discrepancy To
 COLUMBIA ENERGY SERVICES - WHOLESALE
 DIVISION
 GAS ACCOUNTING
 20TH FLOOR
 1330 POST OAK BLVD.
 HOUSTON, TX 77056
 Fax: (713) 350-8365 Phone: (713) 693-2813

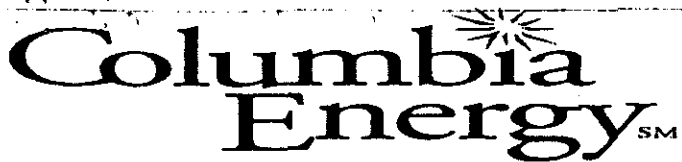
Payment by Wire Due 10 days from Receipt

Due Date: 21-Mar-1999
 Total Amount Due: \$354,375.00
 Amount Paid:

01-90-000-d3d-02-00-0

Remit Payment To:
 COLUMBIA ENERGY SERVICES - WHOLESALE DIVISION
 P.O. BOX 642071
 PITTSBURGH, PA 15264-2071

Invoice No: 199902-INV-0545
 Customer ID: PEOPLESFL
 Contract No: S-PEOPLESFL-T-0001
 Invoice Date: 11-Mar-1999



Customer ID: PGC TAMPA
 Fax Number: (813) 228-4742
 Invoice Date: 11-Mar-1999
 Due Date: 25-Mar-1999

A Columbia Energy Group Company

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(Page 1)

PEOPLES GAS SYSTEMS, A DIVISION OF TAMPA
 ELECTRIC CO.
 702 N. FRANKLIN STREET
 P.O. BOX 2562
 TAMPA, FL 33602-2562

ACCOUNT SUMMARY			
Commodity Total	\$89,800.00	Balance Forward Amount	
Other Cost Total	\$.00	Current Charges	\$89,800.00
Tax Total		Adjustment Total	\$.00
Tax Exempt Total		Interest Charges	
Current Charges	\$89,800.00	Total Amount Due	\$89,800.00

Billing

Period	Pipeline	Meter	Description	Quantity	Price	Amount Due
2/1999	FLORIDA GAS	7995	ZONE TWO POOLING METER	50,000 Dth	\$1.7960	\$89,800.00

Service Location:
 702 N. FRANKLIN STREET
 P.O. BOX 2562
 TAMPA, FL 33602-2562

Reference No:
 199902-INV-0558

Contract No:
 S-PGC TAMPA-S-0001

Meter Detail:

Day 20-22 10,000/Day \$1.8000 Day 23-23 10,000/Day \$1.8100 Day 24-24 10,000/Day \$1.7700

TO ENSURE PROPER CREDIT RETURN THIS PORTION WITH PAYMENT. THANK YOU

Wire Transfers:
 PNC BANK, N.A. 3-25-99
 ABA# 043000096
 FOR FURTHER CREDIT TO:
 COLUMBIA ENERGY SERVICES CORP.
 Account #: 1006794344

Please Send Correspondence and Payment Discrepancy To
 COLUMBIA ENERGY SERVICES - WHOLESALE
 DIVISION
 GAS ACCOUNTING
 20TH FLOOR
 1330 POST OAK BLVD.
 HOUSTON, TX 77056
 Fax: (713) 350-8365 Phone: (713) 693-2813

Payment by Wire Due 10 days from Receipt

Due Date: 25-Mar-1999
 Total Amount Due: \$89,800.00
 Amount Paid: _____

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

Remit Payment To:
 COLUMBIA ENERGY SERVICES - WHOLESALE DIVISION
 P.O. BOX 642071
 PITTSBURGH, PA 15264-2071

Invoice No: 199902-INV-0558
 Customer ID: PGC TAMPA
 Contract No: S-PGC TAMPA-S-0001
 Invoice Date: 11-Mar-1999



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Coral Energy Resources, L.P.
909 Fannin, Suite 700
Houston, Texas 77010
Main No. 713/767-5400
Accounting Fax 713/767-5445

PEOPLES GAS SYSTEM, INC.
111 Madison Street
Attn: Ed Elliot Mgr. Gas Acctg.
Tampa, FL 33601
Fax - 813-272-0063

Coral Energy Resources, L.P.
Sales Invoice

Invoice No: CER-I-199902-0464
Contract Number: 010-NG-SS-05402
GMS Contract Number: S-PEOPLES-S-0002
Customer ID: PEOPLES
Invoice Date: 03/09/1999
Due Date: 03/25/1999
Volume Base: MMBTU

Prod. Month	Pipeline	Meter/Pool #	Description
2/1999	SNG CO	P10730	CORAL TIER 1 POOL

MMBtu	Avg. Price*	Amount Due
351,848 ✓	\$1.5300 ✓	\$538,327.44
351,848	"	\$538,327.44 Totals

(* = Average Price is rounded)

Recap:

Commodity Total	\$538,327.44
Net Amount Due in U.S. \$	\$538,327.44

PAGE 7 OF 13
FEB. INVOICES-GAS PUR.

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

2-25-99

Please Wire Amount To:
NationsBank
Dallas, TX
Account#:3750770027
ABA# 111000012

Please Fax Payment Detail To:
Accounts Receivable Department
Fax (713) 751-7633

Please Direct Invoice Questions To:
Clint Young
Phone (713) 230-3849
Fax (713) 265-3849



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

Invoice No: SR99021087
Customer No: 107355-01
Customer Fax: (813) 272-0063

Payment by wire transfer: 3-25-99
DUKE ENERGY TRADING AND MARKETING, L.L.C.
CHASE MANHATTAN BANK
NEW YORK, NY
ABA # 021000021
Account # 910-2-771269

Invoice Date: March 10, 1999
Payment Terms: Due March 25, 1999
unless otherwise provided in effective contract

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

Invoice for Natural Gas for Nom deliveries.

Prod Date	Transport Contract	Sales Point	Description	MMBTU Volume	Price	Amount Due
FLORIDA GAS TRANSMISSION COMPANY:						
2/99	B2B1500	157739	Mobil Plant-Mobile Bay	211,904 ✓	1.7200 ✓	364,474.88
** Invoice Totals				211,904		\$364,474.88

- ** When paying by check, send remittance information with payment.
- ** When paying by wire transfer, please fax remittance information to the attention of Accounts Receivable at (713) 260-1825 or mail to the address shown on the letterhead.
- ** Please refer to this invoice with your payment.
- ** Any questions about this invoice, please contact Valorie Hollier at telephone (713) 260-8545.

Less Current Month Pipeline Imbalance:

<i>(4,284) @ 1.72</i>	<i>(7,368.48)</i>
<i>(1,234) @ 1.72</i>	<i>(2,122.48)</i>

Adjusted Amount Due

\$ 354,983.92

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

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MORGAN STANLEY CAPITAL GROUP INC.
1585 BROADWAY
COMMODITIES - 4TH FLOOR
NEW YORK, NEW YORK 10036

NATURAL GAS INVOICE

11-Mar-99

PEOPLES GAS SYSTEM, A DIVISION OF TAMPA ELECTRIC COMPANY
702 NORTH FRANKLIN STREET
TAMPA, FL 33602-2562

ATTN : ED ELLIOTT
MANAGER, GAS ACCOUNTING

VIA FAX: 813-228-4194

MSCGI REF NO. : SEE BELOW

DUE DATE : 25-Mar-99

DELIVERY P/L : SEE BELOW

DELIVERY DATE : Feb-99

LOCATION	REFERENCE	VOLUME	PRICE	TOTAL
FL GAS TRANS ZN2	PDY4WV	84,000 83,381	\$2.0000	\$168,000.00 166,762. ⁰⁰

TOTAL AMOUNT DUE:

~~\$168,000.00~~

Adjusted Amount Due \$ 166,762.⁰⁰

PAYMENT

INSTRUCTIONS

Wire Transfer
3-25-99

NORTHERN TRUST INTERNATIONAL, N.Y.
A/C MORGAN STANLEY CAPITAL GROUP INC.
ACCT. NO. 102897-20010
ABA NO. 026001122
VIA WIRE TRANSFER

MSCG CONTACT
DOUGLAS RUSCH

TEL (212) 761-5960

FAX (212) 761-0292

01-90-000-d3d-02-00-0

TOTAL P. 04
Reliant Energy Services, Inc.

1111 Louisiana
 Houston, TX 77002

A Reliant Energy Company

PEOPLES GAS SYSTEM, INC.
 702 N. FRANKLIN, PLAZA 7
 TAMPA FL 33601-9990
 ED ELLIOTT

Contract No: 1983-GSI-0007
 Invoice No: 02-960693
 Invoice Date: 3/8/99
 Due Date: 3/25/99
 Page: 1

Billing for gas delivered as follows:

Location: FLORIDA GAS TRANSMISSION COMPANY - ZONE #2 POOL - Meter. 25412 - St: FL

Month	Act/Nom	MMBtu	Rate	Amount
199902	Nom	80,000 ✓	\$1.8000 ✓	\$144,000.00
199902	Nom	44,232 ✓	\$1.8250 ✓	\$80,723.40
199902	Nom	20,000 ✓	\$1.7700 ✓	\$35,400.00
199902	Nom	1,473 ✓	\$1.7500 ✓	\$2,577.75
Amount Due		145,705		\$262,701.15
Total Amount Due		145,705		\$262,701.15

Wire Instructions: Reliant Energy Services, Inc.
 Chase Bank of Texas
 Account No. 0010-261-2158
 ABA No. 113000609
 Houston, Texas

Check Instructions: Reliant Energy Services, Inc.
 P.O. Box 1423
 Houston, Texas 77251

If you have any questions please contact Punnoose Zachariah at (713) 207-4145 or fax (713) 207-9663.

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

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PAGE 10 OF 13
 FEB. INVOICES-GAS PUR.

Producers Energy Marketing, LLC
 616 F.M. 1960 West
 Suite 800
 Houston, TX 77090

Invoice Number: 1999020469-1
 Customer ID: PEOPLES
 Customer Number:
 GMS Contract Number: S-PEOPLES-T-0001
 Invoice Date: 05-Mar-1999
 Due Date: 25-Mar-1999
 Production Month: 2/1999

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Peoples Gas System
 Attn: Ed Elliott
 P. O. Box 2562
 Tampa, FL 33602-2562

Producers Energy Marketing, LLC

Pipeline	Meter	Description	Stat.	Quantity	Avg.Price	AmountDue
MOPS	17926	MAT ISL 683	Nom	106,344 Dth	\$1.68000	\$178,657.92
Current Totals				106,344 Dth		\$178,657.92
Recap:						
Commodity Total						\$178,657.92
Net Amount Due						\$178,657.92

Add Prior Month Pipeline Imbalance Adjustment:

78 @ 1.67 130.26

Adjusted Amount Due \$ 178,788.18
 CE

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

3-25-99

Please Wire Transactions To:
 First National Bank of Chicago
 Chicago, IL
 Account #: 55-59340
 ABA# 071 000 013

Please Send Invoices To:
 Producers Energy Marketing, LLC
 616 F.M. 1960 West
 Suite 800
 Houston, TX 77090
 Phone: (281) 583-2800

Please Remit Check To:
 Producers Energy Marketing, LLC
 P.O. Box 730438
 Dallas, TX 75373-0438

Please Send Correspondence To:
 Producers Energy Marketing, LLC
 616 F.M. 1960 West
 Suite 800
 Houston, TX 77090
 Phone: (281) 583-2800

Reliant Energy Services, Inc.

1111 Louisiana
Houston, TX 77002

A Reliant Energy Company

PEOPLES GAS SYSTEM, INC.
702 N. FRANKLIN, PLAZA 7
TAMPA FL 33501-9990
ED ELLIOTT

Contract No: 1963-NSF-0002
Invoice No: 02-960637
Invoice Date: 3/8/99
Due Date: 3/25/99
Page: 1

Billing for gas delivered as follows:

Location: FLORIDA GAS TRANSMISSION COMPANY - NNG/TIVOLI MOPS - Meter: 00611 - St: FL

Month	Act/Nom	MMBtu	Rate	Amount
199902	Nom	138,933	\$2.0800	\$288,980.64
	Amount Due	140,000		\$291,200.00
	Total Amount Due	140,000		<u>\$288,980.64</u>

Wire Instructions: Reliant Energy Services, Inc.
Chase Bank of Texas
3-25-99 Account No. 0010-261-2158
ABA No. 113000609
Houston, Texas

Check Instructions: Reliant Energy Services, Inc.
P.O. Box 1423
Houston, Texas 77251

If you have any questions please contact Jane Ethredge at (713) 207-4107 or fax (713) 207-9663.

Adjusted Amount Due \$ 288,980.64

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

COPY

SONAT MARKETING Invoice

Your Natural Gas Resource™

Invoice Number: 27154.00
 Invoice Date: 03/03/1999

Production Period: Feb-1999
 Due Date: 03/13/1999
 Product: Natural Gas
 Pipeline: Florida Gas Transmission

To: Peoples Gas System, Inc.
 ATTN: Accounting
 Mr. Ed Elliott
 P. O. Box 2562
 Tampa, FL 33601
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Bill Rep: Rob Rivera
 Bill Telephone: 205-326-2096

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Description	Deal	Volume			Dollars			
		Commodity	Transport	Other	Commodity	Transport	Other	TOTAL
Commodity	143485	140,000	139,992		\$244,650.00	244,650.02		\$244,650.00
Total For Deal	143485	140,000	139,992		\$244,650.00			\$244,650.00
Commodity	154887	79,343	80,000		\$141,223.97	142,500.00		\$141,223.97
Total For Deal	154887	79,343	80,000		\$141,223.97			\$141,223.97
Total For Deals		219,343	219,992		\$385,873.97	387,036.02		\$385,873.97

Total Amount Due SONAT Marketing Company L.P.:

\$385,873.97

Adjusted Amount Due

\$ 387,036.02

If paying different from invoice, please fax payment support to (205)325-3704.

Please Remit By Wire To: 3-22-99
 SunTrust Bank, Atlanta, GA
 ABA No. 061000104
 For the account of
 Sonat Marketing Company L.P.
 Account No. 88 01357784

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

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

HS

PEOPLES GAS SYSTEM
 ACTUAL/ACCRUAL RECONCILIATION
 USAGE CHARGES DUE FLORIDA GAS TRANSMISSION
 IN DTH'S
 FOR FEBRUARY 1999

26-Mar-99

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	(A)	(B)	(C)	(D)	(E)
	DESCRIPTION		VOLUMES	RATE	DOLLARS
1	FTS-1-USAGE	ACCRUED	2,898,495	0.02910	\$84,346.20
2		ACTUAL	2,898,585	0.02910	\$84,348.83
3	FTS-1-NO NOTICE	ACCRUED	12,917	0.02910	\$375.88
4		ACTUAL	(39,220)	0.02910	(\$1,141.30)
5	FTS-1-PAYBACK	ACCRUED	0	0.00000	\$0.00
6		ACTUAL	0	0.00000	\$0.00
7	TOTAL FTS-1	ACCRUED	2,911,412		\$84,722.08
8		ACTUAL	2,859,365		\$83,207.53
9		DIFFERENCE	(52,047)		(\$1,514.55)
10	FTS-2-USAGE	ACCRUED	545,430	0.01230	\$6,708.79
11		ACTUAL	545,430	0.01230	\$6,708.79
12		DIFFERENCE	0		\$0.00
13	GRAND TOTAL	ACCRUED	3,456,842		\$91,430.87
14		ACTUAL	3,404,795		\$89,916.32
15		DIFFERENCE	(52,047)		(\$1,514.55)

PEOPLES GAS SYSTEM
 ACTUAL/ACCRUAL RECONCILIATION
 VOLUMETRIC RELINQUISHMENT CREDITS
 DUE FROM FLORIDA GAS TRANSMISSION
 IN DTH'S
 FOR FEBRUARY 1999
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09-Apr-99

	(A)	(B)	(C)	(D)	(E)
	<u>DESCRIPTION</u>		<u>VOLUMES</u>	<u>RATE</u>	<u>DOLLARS</u>
1	FTS-1	ACCRUED	(10,186)	0.37630	(\$3,832.99)
2		ACTUAL	(12,096)	0.37630	(\$4,551.72)
3		DIFFERENCE	(1,910)		(\$718.73)
4	TOTAL	ACCRUED	(10,186)		(\$3,832.99)
5		ACTUAL	(12,096)		(\$4,551.72)
6		DIFFERENCE	(1,910)		(\$718.73)

PEOPLES GAS SYSTEM
 ACTUAL/ACCRUAL RECONCILIATION
 RESERVATION AND USAGE CHARGES PAYABLE
 REIMBURSEMENTS DUE THIRD PARTY GAS SUPPLIERS
 IN DEKATHERMS
 FEBRUARY 1999

09-Apr-99

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	(A)	(B)	(C)	(D)	(E)
DESCRIPTION			VOLUMES	RATE	DOLLARS
1 RESERVATION FEES-FTS-1		ACCRUED	158,045.9	0.34891	\$55,143.50
2		ACTUAL	158,045.9	0.34891	\$55,143.50
3		DIFFERENCE	0.0		\$0.00
4 USAGE FEES-FTS-1		ACCRUED	131,771.5	0.02910	\$3,834.55
5		ACTUAL	131,771.5	0.02910	\$3,834.55
6		DIFFERENCE	0.0		\$0.00
7 TOTAL FEES		ACCRUED	289,817.4		\$58,978.05
8		ACTUAL	289,817.4		\$58,978.05
9		DIFFERENCE	0.0		\$0.00

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

MAR-10-1999 14:16

DATE	03/10/99
DUE	03/20/99
INVOICE NO.	28515
TOTAL AMOUNT DUE	\$79,797.11

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

Please reference this invoice no. on your remittance and wire to:
 Wire Transfer **3-19-99**
 Florida Gas Transmission Company
 Nations Bank; Dallas, TX
 Account # 3750354511
 ABA # 111000012

CONTRACT: 5047 **SHIPPER:** PEOPLES GAS SYSTEM, A DIVISION OF TAMPA **CUSTOMER NO:** 4120 **PLEASE CONTACT LAURA GIAMBRONE**
TYPE: FIRM TRANSPORTATION **DUNS NO:** 006922736 **AT (713)853-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST**

RECEIPTS DRN No.	DELIVERIES POI NO.	DRN No.	PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT
						BASE	SURCHARGES	DISC NET		
Usage Charge	16110	2977	02/99	A	COM	0.0312	(0.0021)	0.0291	68,564	\$1,995.21
Usage Charge	16112	2979	02/99	A	COM	0.0312	(0.0021)	0.0291	61,601	\$1,792.59
Usage Charge	16113	2984	02/99	A	COM	0.0312	(0.0021)	0.0291	150,795	\$4,388.13
Usage Charge	16115	2988	02/99	A	COM	0.0312	(0.0021)	0.0291	221,438	\$6,443.85
Usage Charge	16119	3005	02/99	A	COM	0.0312	(0.0021)	0.0291	218,839	\$6,368.21
Usage Charge	16121	3004	02/99	A	COM	0.0312	(0.0021)	0.0291	75,281	\$2,190.68
Usage Charge	16134	2953	02/99	A	COM	0.0312	(0.0021)	0.0291	9,667	\$281.31
Usage Charge	16134	2953	02/99	A	COM	0.0312	(0.0021)	0.0291	18,452	\$536.95
Usage Charge	16134	2953	02/99	A	COM	0.0312	(0.0021)	0.0291	32,788	\$954.13
Usage Charge	16169	3134	02/99	A	COM	0.0312	(0.0021)	0.0291	18,948	\$551.39
Usage Charge	16173	3098	02/99	A	COM	0.0312	(0.0021)	0.0291	4,840	\$140.84
Usage Charge	16198	3051	02/99	A	COM	0.0312	(0.0021)	0.0291	68,975	\$2,007.17
Usage Charge	16198	3051	02/99	A	COM	0.0312	(0.0021)	0.0291	69,860	\$2,032.93
Usage Charge	16198	3051	02/99	A	COM	0.0312	(0.0021)	0.0291	175,224	\$5,099.02
Usage Charge	16198	3051	02/99	A	COM	0.0312	(0.0021)	0.0291	205,908	\$5,991.92
Usage Charge	16200	3061	02/99	A	COM	0.0312	(0.0021)	0.0291	11,866	\$345.30
Usage Charge	16201	3063	02/99	A	COM	0.0312	(0.0021)	0.0291	39,904	\$1,161.21
Usage Charge	16202	3067	02/99	A	COM	0.0312	(0.0021)	0.0291	45,600	\$1,326.96
Usage Charge	16203	3069	02/99	A	COM	0.0312	(0.0021)	0.0291	183,269	\$5,333.13
Usage Charge	16207	3176	02/99	A	COM	0.0312	(0.0021)	0.0291	128,011	\$3,725.12
Usage Charge	16209	3177	02/99	A	COM	0.0312	(0.0021)	0.0291	113,155	\$3,292.81
Usage Charge	28712	20965	02/99	A	COM	0.0312	(0.0021)	0.0291	3,700	\$107.67

Batch Processor

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PAGE 1 OF 6
 FEB. INV. S-PIPELINE CHGS.

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

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

MAR-10-1999 14:16

DATE	03/10/99
DUE	03/20/99
INVOICE NO.	28515
TOTAL AMOUNT DUE	\$79,797.11

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

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

CONTRACT: 5047 **SHIPPER:** PEOPLES GAS SYSTEM, A DIVISION OF TAMPA **CUSTOMER NO:** 4120 **PLEASE CONTACT LAURA GIAMBRONE**
TYPE: FIRM TRANSPORTATION **DUNS NO:** 006922736 **AT (713)853-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE**
OR CODE LIST

Batch Processor

POI NO.	RECEIPTS DRN No.	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
	Usage Charge		55685	99449	02/99	A	COM	0.0312	(0.0021)	0.0291	13,883	\$404.00
	Usage Charge	25309	56781	68368	02/99	A	COM	0.0312	(0.0021)	0.0291	37,464	\$1,090.20
	Usage Charge		57345	90297	02/99	A	COM	0.0312	(0.0021)	0.0291	7,856	\$228.61
	Usage Charge	25309	57345	90297	02/99	A	COM	0.0312	(0.0021)	0.0291	39,000	\$1,134.90
	Usage Charge	25412	57345	90297	02/99	A	COM	0.0312	(0.0021)	0.0291	316,599	\$9,213.03
	Usage Charge	611	58913	109188	02/99	A	COM	0.0312	(0.0021)	0.0291	79,840	\$2,323.34
	Usage Charge	10240	58913	109188	02/99	A	COM	0.0312	(0.0021)	0.0291	69,860	\$2,032.93
	Usage Charge	25412	58913	109188	02/99	A	COM	0.0312	(0.0021)	0.0291	279,882	\$8,144.57
	Usage Charge	57391	58913	109188	02/99	A	COM	0.0312	(0.0021)	0.0291	106,556	\$3,100.78
	Usage Charge	62137	58913	109188	02/99	A	COM	0.0312	(0.0021)	0.0291	20,960	\$609.94
	Volumetric Relinquishment - Credit - Acq ctrc		5892	Acq poi 16208	02/99	A	VOL	0.3687	0.0076	0.3763	(12,096)	(\$4,551.72)
TOTAL FOR CONTRACT 5047 FOR MONTH OF 02/99.											2,898,585	\$79,797.11

Gas Research Institute (GRI) Voluntary Contributions:
 Please specify the amount(s) and the specific project(s) or project area(s), if any, to which such amounts are applicable. For specific information about GRI funding and projects please contact GRI at (773) 399-8100.

Amount	Project(s)	Project Area(s)

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*** END OF INVOICE 28515 ***

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PAGE 2 OF 6
 FEB. INV./S-PIPELINE CHGS.

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P.04

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

MAR-10-1999 14:17

DATE 03/10/99
 DUE ~~03/30/99~~
 INVOICE NO. 28520
 TOTAL AMOUNT DUE (\$1,141.30) **CREDIT**

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

Please reference this invoice no. on your remittance and wire to:
 Wire Transfer **3-19-99**
 Florida Gas Transmission Company
 Nations Bank; Dallas, TX
 Account # 3750354511
 ABA # 111000012

CONTRACT: 5064 SHIPPER: PEOPLES GAS SYSTEM, A DIVISION OF TAMPA CUSTOMER NO: 4120 PLEASE CONTACT LAURA GJAMBRONE
 TYPE: DELIVERY POINT OPERATOR ACCOUNT DUNS NO: 006922736 AT (713)853-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

POJ NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES		AMOUNT
	DRN No.		POJ NO.	DRN No.				BASE	SURCHARGES	DJSC	NET	DTH	
No Notice													
					02/99	A	COM	0.0312	(0.0021)		0.0291	(39,220)	(\$1,141.30)
TOTAL FOR CONTRACT 5064 FOR MONTH OF 02/99.												(39,220)	(\$1,141.30)

Gas Research Institute (GRI) Voluntary Contributions:
 Please specify the amount(s) and the specific project(s) or project area(s), if any, to which such amounts are applicable. For specific information about GRI funding and projects please contact GRI at (773) 399-8100.

Amount	Project(s)	Project Area(s)

*** END OF INVOICE 28520 ***

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P.05

PAGE 3 OF 6
 FEB. INV.'S-PIPELINE CHGS.

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

MAR-10-1999 14:18

DATE	03/10/99	CUSTOMER: PEOPLES GAS SYSTEM, A DIVISION OF TAMPA ATTN: ED ELLIOTT 702 North Franklin St. Plaza Seven TAMPA, FL 33602	Please reference this invoice no. on your remittance and wire to: Wire Transfer 3-19-99 Florida Gas Transmission Company Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012
DUE	03/20/99		
INVOICE NO.	28564		
TOTAL AMOUNT DUE	\$5,749.39		

Batch Processor

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

POI NO.	RECEIPTS DRN No.	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT
		POI NO.	DRN No.				BASE	SURCHARGES	DTSC		
	Usage Charge	16102	3152	02/99	A	COM	0.0144	(0.0021)	0.0123	64,237	\$790.12
	Usage Charge	16115	2988	02/99	A	COM	0.0144	(0.0021)	0.0123	59,173	\$727.83
	Usage Charge	16159	3281	02/99	A	COM	0.0144	(0.0021)	0.0123	155,244	\$1,909.50
	Usage Charge	16195	3115	02/99	A	COM	0.0144	(0.0021)	0.0123	188,776	\$2,321.94
TOTAL FOR CONTRACT 5319 FOR MONTH OF 02/99.										467,430	\$5,749.39

Gas Research Institute (GRI) Voluntary Contributions:

Please specify the amount(s) and the specific project(s) or project area(s), if any, to which such amounts are applicable. For specific information about GRI funding and projects please contact GRI at (773) 399-8100.

Amount	Project(s)	Project Area(s)

*** END OF INVOICE 28564 ***

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PAGE 4 OF 6
FEB. INV. S-PIPELINE CHGS.

P.07

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

MAR-10-1999 14:19

DATE	03/10/99	CUSTOMER: PEOPLES GAS SYSTEM, A DIVISION OF TAMPA ATTN: ED ELLIOTT 702 North Franklin St. Plaza Seven TAMPA, FL 33602	Please reference this invoice no. on your remittance and wire to: Wire Transfer 3-19-99 Florida Gas Transmission Company Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012
DUE	03/20/99		
INVOICE NO.	28685		
TOTAL AMOUNT DUE	\$959.40		

CONTRACT: 5909 SHIPPER: PEOPLES GAS SYSTEM, A DIVISION OF TAMPA CUSTOMER NO: 4120 PLEASE CONTACT AT () - WITH ANY QUESTIONS REGARDING THIS INVOICE
 TYPE: FIRM TRANSPORTATION DUNS NO: 006922736 OR CODE LIST

POI NO.	RECEIPTS DRN No.	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES		AMOUNT
		POI NO.	DRN No.				BASE	SURCHARGES	DJSC	NET	OTH DRY	
	Usage Charge	71403	253067	02/99	A	COM	0.0144	(0.0021)		0.0123	78,000	\$959.40
TOTAL FOR CONTRACT 5909 FOR MONTH OF 02/99.											78,000	\$959.40

Gas Research Institute (GRI) Voluntary Contributions:

Please specify the amount(s) and the specific project(s) or project area(s), if any, to which such amounts are applicable. For specific information about GRI funding and projects please contact GRI at (773) 399-8100.

Amount	Project(s)	Project Area(s)

*** END OF INVOICE 28685 ***

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PAGE 5 OF 6
 FEB. INV. S-PIPELINE CHGS.



PEOPLES GAS

04-Mar-99

Line #

- 1 Citrus Trading Corp.
- 2 Worksheet-Amount Due Peoples Gas System
- 3 LE Rider Enron 220 Transportation Package
- 4 For the Production Month of February 1999
- 5 g:\gasact\le_220\due_cit.wk4

In Dekatherms

6	Volumes Released to Citrus at City Gate:	191,100.0
7	Less: Confirmed Delivery Volumes at City Gate:	191,063.0
8	Unused Capacity	<u>37.0</u>
9	Confirmed Delivery Volumes at City Gate:	191,063.0
10	Add: FGT Fuel @2.50%	4,899.0
11	Total Volumes at FGT Receipt Point:	<u>195,962.0</u>
12	LE Rider Customers' Measured Volumes at City Gate:	59,291.5
13	Add: FGT Fuel @2.50%((59,291.5 / .9750)-59,291.5):	1,520.3
14	LE Rider Measured Volumes at FGT Receipt Point:	<u>60,811.8</u>
15	Confirmed Delivery Volumes at City Gate:	191,063.0
16	Less: LE Rider Measured Volumes at City Gate:	59,291.5
17	Peoples' Volumes at City Gate:	<u>131,771.5</u>

Calculation of Amount Due:

	Description	Volumes In Dekatherms	Rate	Amount
18	Commodity Fuel (Due Peoples Gas)	(60,811.8)	\$2.2000	(\$133,785.96)
19	Reservation Fees (Due Citrus Trading)	131,771.5	\$0.3763	\$49,585.62
20	Usage Charges (Due Citrus Trading)	131,771.5	\$0.0291	\$3,834.55
21	Additional Reservation/Usage Charges	26,237.4	0.2113	\$5,543.96
22	on Univ. of South Florida (Due Citrus Trading)			
23	Rate = (.3763+.0291-.1941)			
24	Unused Capacity	37.0	\$0.3763	\$13.92
25	Amount Due Peoples Gas System			<u><u>(\$74,807.91)</u></u>

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

Line#

SONAT MARKETING COMPANY
P.O. BOX 2563
BIRMINGHAM, ALABAMA 35202-2563

Feb. 1999
INVOICE

Line#

4 - March 15, 1999

Invoice No. 27682

PLEASE WIRE TRANSFER PAYMENT TO:

3-22-99

SUNTRUST BANK, ATLANTA, GEORGIA

ABA NO. 061000104

FOR ACCOUNT OF SONAT MARKETING

ACCOUNT NO. 88 01357784

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

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

COMMODITY DETAIL		W/H		
RATE PERIOD		THERMS	RATE	AMOUNT
9 2/1/99 - 2/28/99		3,541,550	\$0.19207	\$680,231.02 ✓
10 Total Commodity		3,541,550	\$0.19207	\$680,231.02 ✓
TRANSPORT DETAIL AGREEMENT		DTH	RATE	AMOUNT
11 848510 Peoples SNG Inter Com.		4,604 dth	\$0.2762	\$1,271.42 ✓
12 830087 Peoples So Ga Inter Com.		3,830 dth	\$0.1993	\$763.18 ✓
13 864340 & 864350 SNG Firm Com.		685,162 dth	\$0.0276	\$18,939.24 ✓
14 831200 & 831210 So Ga Firm Com.		707,030 dth	\$0.0202	\$14,290.01 ✓
15 864350 SNG GSR Vol. Com.		401,800 dth	\$0.0002	\$80.36 ✓
16 864340 & 864350 SNG Firm Dem.		35,992 dth/day	\$8.8500	\$318,529.20 ✓
17 831200 & 831210 So Ga Firm Dem.		35,700 dth/day	\$5.4060	\$192,993.92 ✓
18 Monthly Agency Fee				\$1,000.00 ✓
Credits:				
19 SNG Brokered Capacity				(\$56,766.15) ✓
20 So. Ga. Brokered Capacity				(\$31,836.97) ✓
21 Sonat Marketing Buy/Sale Credit				(\$8,473.30) ✓
22 Total Transport				\$450,790.91 ✓
23 TOTAL AMOUNT DUE				\$1,131,021.93 ✓

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24 Less Amount Included in Feb '99's P&A Filing
Adjusted Amount This Month's Filing

\$ (1,135,183.62)
\$ (4,161.69)

PEOPLES GAS SYSTEM
 ACCRUED CASHOUTS PAYABLE
 SUPPLIER AGGREGATION (TEST)PROGRAM
 IN THERMS
 MARCH 1999
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09-Apr-99

SUPPLIER	(A) VOLUMES COMMODITY OTHER	(B) RATE COMMODITY OTHER	(C) AMOUNT COMMODITY OTHER	(D) VOLUMES COMMODITY PIPELINE	(E) RATE COMMODITY PIPELINE	(F) AMOUNT COMMODITY PIPELINE
1 END USERS, INC.	2,180.6	0.17200	\$375.06	2,126.1	0.00291	\$6.19
2 E-PRIME, INC.	1,885.3	0.17200	\$324.27	1,838.2	0.00291	\$5.35
3 SOUTHBOUND, INC.	16,538.4	0.15480	\$2,560.14	16,124.9	0.00291	\$46.92
4 TEXAS-OHIO DISTRIBUTION, INC.	648.5	0.17200	\$111.54	632.3	0.00291	\$1.84
5 TEXAS-OHIO PIPELINE, INC.	22,530.6	0.15480	\$3,487.74	21,967.3	0.00291	\$63.92
6 TEXAS ENERGY TRANSFER COMPANY	10,397.7	0.15480	\$1,609.56	10,137.8	0.00291	\$29.50
7 TOTAL ACCRUAL	54,181.1		\$8,468.31	52,826.6		\$153.72

PEOPLES GAS SYSTEM
 ACTUAL/ACCRUAL RECONCILIATION
 IMBALANCE CASHOUTS PAYABLE
 SUPPLIER AGGREGATION (TEST) PROGRAM
 IN THERMS
 FEBRUARY 1999
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09-Apr-99

		(A)	(B)	(C)	(D)	(E)	(F)	
	SUPPLIER	VOLUMES COMMODITY OTHER	RATE COMMODITY OTHER	AMOUNT COMMODITY OTHER	VOLUMES COMMODITY PIPELINE	RATE COMMODITY PIPELINE	AMOUNT COMMODITY PIPELINE	
1	END USERS, INC.	ACCRUED	4,462.7	\$0.15660	\$698.86	4,351.1	\$0.00291	\$12.66
2		ACTUAL	4,462.7	0.15660	698.86	4,351.1	0.00291	12.66
3	E-PRIME, INC.	ACCRUED	137.8	0.17402	23.98	134.4	0.00290	0.39
4		ACTUAL	137.8	0.17402	23.98	134.4	0.00290	0.39
5	SOUTHBOUND, INC.	ACCRUED	59,135.3	0.13920	8,231.63	57,656.9	0.00291	167.78
6		ACTUAL	59,135.3	0.13920	8,231.63	57,656.9	0.00291	167.78
7	PG&E SERVICES	ACCRUED	6,850.6	0.17400	1,192.00	6,679.3	0.00291	19.44
8		ACTUAL	6,850.6	0.17400	1,192.00	6,679.3	0.00291	19.44
9	TEXAS-OHIO PIPELINE, INC.	ACCRUED	3,548.0	0.17400	617.35	3,459.3	0.00291	10.07
10		ACTUAL	3,548.0	0.17400	617.35	3,459.3	0.00291	10.07
11	TOTAL ACCRUED		74,134.4		10,763.82	72,281.0		210.34
12	TOTAL ACTUAL		74,134.4		10,763.82	72,281.0		210.34
13	TOTAL DIFFERENCE		0.0		\$0.00	0.0		\$0.00

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

MAR-10-1999 14:15

DATE	03/10/99
DUE	03/20/99
INVOICE NO.	28484
TOTAL AMOUNT DUE	\$33,738.24


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

Please reference this invoice no. on your remittance and wire to:
 Wire Transfer **3-19-99**
 Florida Gas Transmission Company
 Nations Bank, Dallas, TX
 Account # 3750354511
 ABA # 111000012

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

POI NO.	RECEIPTS DRN No.	DELIVERIES POJ NO. DRN No.	PROD MONTH	TC	RC	RATES		DJSC	NET	VOLUMES DTH DRY	AMOUNT
						BASE	SURCHARGES				
			01/99	A	NR1	1.9100			1.9100	5,393	\$10,300.63
			01/99	A	NN1	1.9100			1.9100	12,271	\$23,437.61
TOTAL FOR MONTH OF 01/99.										17,664	\$33,738.24
*** END OF INVOICE 28484 ***											

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PAGE 3 OF 7
 CASHOUTS/BOOKOUTS

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Line#



HARDEE POWER PARTNERS

INVOICE

Line#

MARKET IMBALANCE BOOK-OUT

INVOICE DATE: 15-Mar-99
INVOICE MONTH: January 1999
PAYMENT DUE DATE: Net 10 days

TECO Peoples Gas (System)
702 N. Franklin Street
Tampa, Florida 33602
Attn: Russ Hall

Legal Entity No.	Posting Number	Book-Out MMBTU	Price Per \$/MMBTU	Amount Due
2 4120	6958	3,988	\$1.8100	\$7,218.28

3 Balance Due HPS	3,988	\$1.8100	\$7,218.28
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4 Send Remittance to:
5 Hardee Power Partners, Limited
6 P. O. Box 111
7 Tampa, Florida 33601
8 Attention: Paige Valiente

9 Wiring Instructions: 3-25-99
10 Bank: Nations Bank of Texas
11 Bank Routing (ABA) #: 1110-0001-2
12 Account Number: 375 037 0456

13 cc: Paige Valiente

14 For further information contact Evette Otero (813)228-1325.
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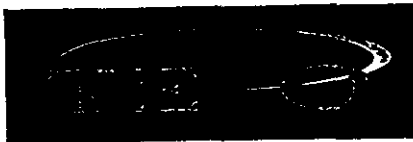
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HARDEE POWER PARTNERS, LTD.
P. O. BOX 111 TAMPA, FL 33601-0111
AN EQUAL OPPORTUNITY COMPANY

PAGE 4 OF 7
CASHOUTS/BOOKOUTS

(813) 228-1330
FAX (813) 228-1308
HTTP://WWW.TECOPOWERSERVICES.COM



PEOPLES GAS

Invoice

Line.#

1 Central Florida Gas Company
2 P.O. Box 960
3 Winter Haven, Florida 33881-0960

Statement Date: 03/16/99

4 Attention: Barry Porter

Invoice for Imbalance Book-Out for the Month of Feb. 1999

Description	Volume (in DTH)	Price	Amount Due
5 No Notice / Receipts	919	\$1.765	\$1,622.04
6 No Notice / Receipts	11,864	\$1.765	\$20,939.96
7 Total Amount Due Payable Upon Receipt			<u>\$22,562.00</u>

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

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

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

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

(800) 282-4441
[HTTP://WWW.TECOENERGY.COM](http://www.tecoenergy.com)

TO: Russ Hall

BOOK-OUT PURCHASE CONFIRMATION

Line#

1 The following confirms our Book-out Purchase for February, 1999 with Florida Power
2 Corporation.

	<u>TYPE</u>	<u>MMBTU</u>	<u>PRICE/MMBtu</u>	<u>TOTAL</u>
3	Market Del/Market Del	7,491	\$ 1.90	\$14,232.90

4 If you have any questions, please call Russ Hall at (813)228-4646.

5 FOR SELLER:
Florida Power Corp.

6 Rudolph Barnes
Name

7 Fuels Marketer
Title

FOR BUYER:
PEOPLES GAS SYSTEM, INC

Russell G. Hall
Russ Hall

Daily Gas Operations Administrator

Note: If the Information contained herein is contrary to your records, please notify us immediately. Failure to notify us of any discrepancies within 48 hours constitutes your acceptance.

BOOK-OUT SALE CONFIRMATION

Line#

1
2 The following confirms our Book-out Purchase for February, 1999 with Chesapeake Utilities Corporation.

<u>TYPE</u>	<u>MMBTU</u>	<u>PRICE/MMBtu</u>	<u>TOTAL</u>
3 Market Del. / Market Del.	4,480	\$ 1.893	\$8,480.64

4 If you have any questions, please call Russ Hall at (813)228-4646.

5 FOR SELLER:
6 Chesapeake Utilities Corp.
Barnhart
NAME

FOR BUYER:
Peoples Gas System
Russell L. Hall
Russell L. Hall

7 T. E. D... 1/3
8 TITLE

Daily gas Operation Administrator

Note: If the information contained herein is contrary to your records, please notify us immediately. Failure to notify us of any discrepancies within 48 hours constitutes your acceptance.

Peoples Gas System
State of Florida Public Service Commission
PGA Audit
For the Period April 1, 1998 through December 31, 1998

Peoples Gas System pays Intermedia Communications of Florida, Inc. a monthly amount of \$20,943.95 to cover communication line costs to run GOFR (Gas Online Flow Reporting System). This system is used at Peoples' corporate headquarters to have available on a common computer system gas flow data that is collected from various sources throughout Florida.

In error, the charges for the months May 1998 through September 1998 were incorrectly expensed to a non-PGA account for a total of \$83,775.80. A journal voucher was posted in October 1998 to reclassify these charges to a PGA account; but, inadvertently, the general ledger accounts debited and credited were listed backwards (See attached copy of detailed history inquiry and copy of sample billing).

Also, Peoples Gas System pays monthly charges to Intermedia Communications of Florida, Inc. for communication network tie lines between offices located throughout Florida. During October 1998, two months of these charges for \$37,979.30 each were expensed to PGA accounts in error (See attached detailed history inquiry and copy of sample billing).

Finally, during October 1998, state sales taxes were added in error to one of the \$20,943.95 invoices and one of the \$37,979.30 invoices for a total of \$3,977.32 (See attached detailed history inquiry). The invoices from Intermedia Communications of Florida, Inc. already include Florida state sales taxes.

Peoples Gas System proposes to correct these errors by charging the PGA during March 1999 a total of \$87,615.68 with no back interest charged to the ratepayers. A breakdown of the \$87,615.68 is as follows:

Reverse Journal Voucher Posted Incorrectly	\$83,775.80	✓
Correctly Post Journal Voucher	83,775.80	✓
Reverse State Sales Taxes Charged:		
20,943.95 @ 6.75%	(1,413.72)	
37,979.30 @ 6.75%	(2,563.60)	
Reverse Tie Line Charges	(75,958.60)	
Total Charge to PGA-March 1999	\$87,615.68	

Prepared by W. Edward Elliott
Manager-Gas Accounting

g:\users\gawee\wp\pgaaudit
March 18, 1999