



March 31, 2008

VIA E-FILING

Ann Cole, Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

**Re: Docket No. 080003-GU-- Purchased Gas Adjustment (PGA)
-- Notice of PGA Factors.**

Dear Ms. Cole:

We submit herewith on behalf of Peoples Gas System, a Notice of PGA Factors, effective April 1, 2008, for the month of April 2008, together with a copy of Schedule A-1 showing the calculation of both factors.

Thank you for your assistance.

Sincerely,

A handwritten signature in black ink, appearing to read "Matthew R. Costa".

Matthew R. Costa
Corporate Counsel

Enclosures

cc: Mr. Daniel Lee (via e-mail)
Ms. Paula Brown (via e-mail)
Mr. W. Edward Elliott (via e-mail)

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Purchased Gas :
Adjustment (PGA) Clause :
_____ :

Docket No. 080003-GU

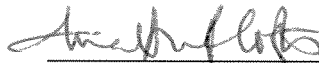
Submitted for Filing: 03-31-08

PEOPLES GAS SYSTEM'S
NOTICE OF PGA FACTORS

Peoples Gas System, by its undersigned attorney and pursuant to Commission Orders Nos. 24463 and 24463-A, hereby notifies the Commission that, effective April 1, 2008, for its first billing cycle, it will reduce its Purchased Gas Adjustment (PGA) Factor approved by Order No. PSC-07-0934-FOF-GU to \$1.16033 per therm for residential rate class customers and decrease its Purchased Gas Adjustment (PGA) Factor to \$1.14824 per therm for commercial (non-residential) rate class for the month of April 2008. Separate PGA factors will be used pursuant to the methodology approved by vote of the Commission on March 16, 1999 in Docket No. 981698. Schedule A-1 showing a comparison of the Company's projections for April 2008 has been submitted.

Dated this 31st day of March, 2008.

Respectfully submitted,



Matthew R. Costa, Esq.
Corporate Counsel
TECO Energy, Inc.
P.O. Box 111, Tampa, Florida 33601
(813) 228-4938
Attorney for Peoples Gas System

COMBINED FOR ALL RATE CLASSES		SCHEDULE A-1		
ESTIMATE FOR THE PERIOD: JANUARY 08 THROUGH DECEMBER 08 CURRENT MONTH: APRIL 2008				
(A)	(B) ORIGINAL PROJECTION	(C) FLEX DOWN ESTIMATE	(D) DIFFERENCE AMOUNT	
COST OF GAS PURCHASED				
1	COMMODITY Pipeline	\$236,074	\$78,032	(\$158,042)
1a	COMMODITY Pipeline	\$0	\$0	\$0
1b	COMMODITY Pipeline	\$0	\$0	\$0
2	NO NOTICE SERVICE	\$31,928	\$31,928	\$0
3	SWING SERVICE	\$0	\$0	\$0
4	COMMODITY Other (THIRD PARTY)	\$13,201,854	\$11,669,307	(\$1,532,547)
5	DEMAND	\$4,919,420	\$4,123,210	(\$796,210)
5a	DEMAND	\$0	\$0	\$0
5b	DEMAND	\$0	\$0	\$0
6	OTHER	\$400,000	\$414,000	\$14,000
LESS END-USE CONTRACT:				
7	COMMODITY Pipeline	\$153,802	\$32,391	(\$121,411)
8	DEMAND	\$985,030	\$683,975	(\$301,055)
9	OTHER	\$199,490	\$298,134	\$98,644
10		\$0	\$0	\$0
11	TOTAL C (1+1a+1b+2+3+4+5+5a+5b+6)-(7+8+9+10)	\$17,450,953	\$15,301,977	(\$2,148,976)
12	NET UNBILLED	\$0	\$0	\$0
13	COMPANY USE	\$0	\$0	\$0
14	TOTAL THERM SALES (11)	\$17,450,953	\$15,301,977	(\$2,148,976)
THERMS PURCHASED				
15	COMMODITY Pipeline	46,473,247	38,771,615	(7,701,632)
15a	COMMODITY Pipeline	0	0	0
15b	COMMODITY Pipeline	0	0	0
16	NO NOTICE SERVICE	6,450,000	6,450,000	0
17	SWING SERVICE	0	0	0
18	COMMODITY Other (THIRD PARTY)	12,990,538	12,872,357	(118,181)
19	DEMAND	107,337,600	87,747,600	(19,590,000)
19a	DEMAND	0	0	0
19b	DEMAND	0	0	0
20	OTHER	0	0	0
LESS END-USE CONTRACT:				
21	COMMODITY Pipeline	27,464,729	19,871,606	(7,593,123)
22	DEMAND	24,291,735	19,871,606	(4,420,129)
23	OTHER	0	0	0
24	TOTAL PURCHASES (17+18-23)	12,990,538	12,872,357	(118,181)
25	NET UNBILLED	0	0	0
26	COMPANY USE	0	0	0
27	TOTAL THERM SALES (24)	12,990,538	12,872,357	(118,181)
CENTS PER THERM				
28	COMM. Pipeline (1/15)	0.00508	0.00201	(0.00307)
28a	COMM. Pipeline (1a/15a)	0.00000	0.00000	0.00000
28b	COMM. Pipeline (1b/15b)	0.00000	0.00000	0.00000
29	NO NOTICE SERVICE (2/16)	0.00495	0.00495	0.00000
30	SWING SERVICE (3/17)	#DIV/0!	0.00000	#DIV/0!
31	COMM. Other (THIRD PARTY) (4/18)	1.01627	0.90654	(0.10973)
32	DEMAND (5/19)	0.04583	0.04699	0.00116
32a	DEMAND (5a/19a)	0.00000	0.00000	0.00000
32b	DEMAND (5b/19b)	0.00000	0.00000	0.00000
33	OTHER (6/20)	0.00000	0.00000	0.00000
LESS END-USE CONTRACT:				
34	COMMODITY Pipeline (7/21)	0.00560	0.00163	(0.00397)
35	DEMAND (8/22)	0.04055	0.03442	(0.00613)
36	OTHER (9/23)	0.00000	0.00000	0.00000
37	TOTAL COST (11/24)	1.34336	1.18874	(0.15462)
38	NET UNBILLED (12/25)	0.00000	0.00000	0.00000
39	COMPANY USE (13/26)	0.00000	0.00000	0.00000
40	TOTAL THERM SALES (37)	1.34336	1.18874	(0.15462)
41	TRUE-UP (E-4)	(0.04038)	(0.04038)	0.00000
42	TOTAL COST OF GAS (40+41)	1.30298	1.14836	(0.15462)
43	REVENUE TAX FACTOR	1.00503	1.00503	0.00000
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	1.30954	1.15414	0.00000
45	PGA FACTOR ROUNDED TO NEAREST .001	130.954	115.414	0.000

FOR RESIDENTIAL CUSTOMERS		SCHEDULE A-1		
ESTIMATE FOR THE PERIOD: JANUARY 08 THROUGH DECEMBER 08				
CURRENT MONTH: APRIL 2008				
(A)		(B) ORIGINAL PROJECTION	(C) FLEX DOWN ESTIMATE	(D) DIFFERENCE AMOUNT
COST OF GAS PURCHASED				
1	COMMODITY Pipeline	\$116,998	\$38,048	(\$78,950)
1a	COMMODITY Pipeline	\$0	\$0	\$0
1b	COMMODITY Pipeline	\$0	\$0	\$0
2	NO NOTICE SERVICE	\$15,957	\$15,958	\$1
3	SWING SERVICE	\$0	\$0	\$0
4	COMMODITY Other (THIRD PARTY)	\$6,542,839	\$5,689,954	(\$852,885)
5	DEMAND	\$2,458,726	\$2,060,780	(\$397,946)
5a	DEMAND	\$0	\$0	\$0
5b	DEMAND	\$0	\$0	\$0
6	OTHER	\$198,240	\$201,866	\$3,626
	LESS END-USE CONTRACT:			
7	COMMODITY Pipeline	\$76,225	\$15,794	(\$60,431)
8	DEMAND	\$492,318	\$341,851	(\$150,467)
9	OTHER	\$99,705	\$149,007	\$49,302
10		\$0	\$0	\$0
11	TOTAL C (1+1a+1b+2+3+4+5+5a+5b+6)-(7+8+9+10)	\$8,664,513	\$7,499,954	(\$1,164,559)
12	NET UNBILLED	\$0	\$0	\$0
13	COMPANY USE	\$0	\$0	\$0
14	TOTAL THERM SALES (11)	\$8,664,513	\$7,499,954	(\$1,164,559)
THERMS PURCHASED				
15	COMMODITY Pipeline	23,032,141	18,905,039	(4,127,102)
15a	COMMODITY Pipeline	0	0	0
15b	COMMODITY Pipeline	0	0	0
16	NO NOTICE SERVICE	3,223,710	3,223,710	0
17	SWING SERVICE	0	0	0
18	COMMODITY Other (THIRD PARTY)	6,438,253	6,276,561	(161,692)
19	DEMAND	53,647,332	43,856,250	(9,791,082)
19a	DEMAND	0	0	0
19b	DEMAND	0	0	0
20	OTHER	0	0	0
	LESS END-USE CONTRACT:			
21	COMMODITY Pipeline	13,611,520	9,689,395	(3,922,125)
22	DEMAND	12,141,009	9,931,829	(2,209,180)
23	OTHER	0	0	0
24	TOTAL PURCHASES (17+18-23)	6,438,253	6,276,561	(161,692)
25	NET UNBILLED	0	0	0
26	COMPANY USE	0	0	0
27	TOTAL THERM SALES (24)	6,438,253	6,276,561	(161,692)
CENTS PER THERM				
28	COMM. Pipeline (1/15)	0.00508	0.00201	(0.00307)
28a	COMM. Pipeline (1a/15a)	0.00000	0.00000	0.00000
28b	COMM. Pipeline (1b/15b)	0.00000	0.00000	0.00000
29	NO NOTICE SERVICE (2/16)	0.00495	0.00495	0.00000
30	SWING SERVICE (3/17)	#DIV/0!	0.00000	#DIV/0!
31	COMM. Other (THIRD PARTY) (4/18)	1.01624	0.90654	(0.10970)
32	DEMAND (5/19)	0.04583	0.04699	0.00116
32a	DEMAND (5a/19a)	0.00000	0.00000	0.00000
32b	DEMAND (5b/19b)	0.00000	0.00000	0.00000
33	OTHER (6/20)	0.00000	0.00000	0.00000
	LESS END-USE CONTRACT:			
34	COMMODITY Pipeline (7/21)	0.00560	0.00163	(0.00397)
35	DEMAND (8/22)	0.04055	0.03442	(0.00613)
36	OTHER (9/23)	0.00000	0.00000	0.00000
37	TOTAL COST (11/24)	1.34579	1.19490	(0.15089)
38	NET UNBILLED (12/25)	0.00000	0.00000	0.00000
39	COMPANY USE (13/26)	0.00000	0.00000	0.00000
40	TOTAL THERM SALES (37)	1.34579	1.19490	(0.15089)
41	TRUE-UP (E-4)	(0.04038)	(0.04038)	0.00000
42	TOTAL COST OF GAS (40+41)	1.30541	1.15452	(0.15089)
43	REVENUE TAX FACTOR	1.00503	1.00503	0.00000
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	1.31198	1.16033	0.00000
45	PGA FACTOR ROUNDED TO NEAREST .001	131.198	116.033	0.000

FOR COMMERCIAL CUSTOMERS		SCHEDULE A-1		
ESTIMATE FOR THE PERIOD: JANUARY 08 THROUGH DECEMBER 08 CURRENT MONTH: APRIL 2008				
(A)		(B) ORIGINAL PROJECTION	(C) FLEX DOWN ESTIMATE	(D) DIFFERENCE AMOUNT
COST OF GAS PURCHASED				
1	COMMODITY Pipeline	\$119,076	\$39,984	(\$79,092)
1a	COMMODITY Pipeline	\$0	\$0	\$0
1b	COMMODITY Pipeline	\$0	\$0	\$0
2	NO NOTICE SERVICE	\$15,970	\$15,970	\$0
3	SWING SERVICE	\$0	\$0	\$0
4	COMMODITY Other (THIRD PARTY)	\$6,659,015	\$5,979,353	(\$679,662)
5	DEMAND	\$2,460,694	\$2,062,430	(\$398,264)
5a	DEMAND	\$0	\$0	\$0
5b	DEMAND	\$0	\$0	\$0
6	OTHER	\$201,760	\$212,134	\$10,374
LESS END-USE CONTRACT:				
7	COMMODITY Pipeline	\$77,578	\$16,597	(\$60,981)
8	DEMAND	\$492,712	\$342,124	(\$150,588)
9	OTHER	\$99,785	\$149,127	\$49,342
10		\$0	\$0	\$0
11	TOTAL C (1+1a+1b+2+3+4+5+5a+5b+6)-(7+8+9+10)	\$8,786,440	\$7,802,023	(\$984,417)
12	NET UNBILLED	\$0	\$0	\$0
13	COMPANY USE	\$0	\$0	\$0
14	TOTAL THERM SALES (11)	\$8,786,440	\$7,802,023	(\$984,417)
THERMS PURCHASED				
15	COMMODITY Pipeline	23,441,106	19,866,576	(3,574,530)
15a	COMMODITY Pipeline	0	0	0
15b	COMMODITY Pipeline	0	0	0
16	NO NOTICE SERVICE	3,226,290	3,226,290	0
17	SWING SERVICE	0	0	0
18	COMMODITY Other (THIRD PARTY)	6,552,285	6,595,796	43,511
19	DEMAND	53,690,268	43,891,350	(9,798,918)
19a	DEMAND	0	0	0
19b	DEMAND	0	0	0
20	OTHER	0	0	0
LESS END-USE CONTRACT:				
21	COMMODITY Pipeline	13,853,209	10,182,211	(3,670,998)
22	DEMAND	12,150,726	9,939,777	(2,210,949)
23	OTHER	0	0	0
24	TOTAL PURCHASES (17+18-23)	6,552,285	6,595,796	43,511
25	NET UNBILLED	0	0	0
26	COMPANY USE	0	0	0
27	TOTAL THERM SALES (24)	6,552,285	6,595,796	43,511
CENTS PER THERM				
28	COMM. Pipeline (1/15)	0.00508	0.00201	(0.00307)
28a	COMM. Pipeline (1a/15a)	0.00000	0.00000	0.00000
28b	COMM. Pipeline (1b/15b)	0.00000	0.00000	0.00000
29	NO NOTICE SERVICE (2/16)	0.00495	0.00495	0.00000
30	SWING SERVICE (3/17)	#DIV/0!	0.00000	#DIV/0!
31	COMM. Other (THIRD PARTY) (4/18)	1.01629	0.90654	(0.10975)
32	DEMAND (5/19)	0.04583	0.04699	0.00116
32a	DEMAND (5a/19a)	0.00000	0.00000	0.00000
32b	DEMAND (5b/19b)	0.00000	0.00000	0.00000
33	OTHER (6/20)	0.00000	0.00000	0.00000
LESS END-USE CONTRACT:				
34	COMMODITY Pipeline (7/21)	0.00560	0.00163	(0.00397)
35	DEMAND (8/22)	0.04055	0.03442	(0.00613)
36	OTHER (9/23)	0.00000	0.00000	0.00000
37	TOTAL COST (11/24)	1.34097	1.18287	(0.15810)
38	NET UNBILLED (12/25)	0.00000	0.00000	0.00000
39	COMPANY USE (13/26)	0.00000	0.00000	0.00000
40	TOTAL THERM SALES (37)	1.34097	1.18287	(0.15810)
41	TRUE-UP (E-4)	(0.04038)	(0.04038)	0.00000
42	TOTAL COST OF GAS (40+41)	1.30060	1.14249	(0.15810)
43	REVENUE TAX FACTOR	1.00503	1.00503	0.00000
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	1.30714	1.14824	0.00000
45	PGA FACTOR ROUNDED TO NEAREST .001	130.714	114.824	0.000