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April 14, 1995

Matthew R. Costa
P. O. Box 1531
Tampa, FL 33601

VIA FEDERAL EXPRESS

Blanca S. Bayo, Director
Division of Records & Reporting
Florida Public Service Commission
Fletcher Building
101 E. Gaines Street
Tallahassee, FL 32301

Re: Docket No. ⁵940003-GU -- Purchased Gas Adjustment (PGA)
Clause -- Request for Confidential Treatment of Certain
Audit Workpapers.

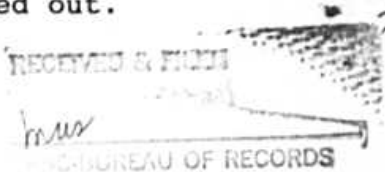
Dear Ms. Bayo:

We submit herewith on behalf of Peoples Gas System, Inc. a revised request for confidential treatment of portions of certain Audit Workpapers, which workpapers resulted from a Commission audit of the period October 1993 through September 1994.

This request is made pursuant to Section 366.093, Florida Statutes, for the reasons detailed in the document entitled "Peoples Gas System, Inc.'s Request for Confidential Treatment of Certain Audit Workpapers", the original and 10 copies of which are also enclosed herewith for filing. The sensitive information contained in the enclosed documents has been shaded in grey or highlighted in yellow.

We enclose a high density computer diskette containing the enclosed request (IBM-DOS 4.0, WP5.1) as required by the Commission's rules.

Finally, we enclose for filing 10 "public" copies of the documents identified above on which the sensitive information has been whited out.



X - Aug DN 1300594
DOCUMENT NUMBER-DATE
-13006-94
12963-94 04042 APR 21 95
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FILE COPY

Blanca S. Bayo, Director
April 14, 1995
Page 2

Please acknowledge your receipt and filing of the enclosures by stamping the duplicate copy of this letter which is enclosed and returning the same to the undersigned.

Thank you for your assistance.

Sincerely,

A handwritten signature in cursive script that reads "Matthew R. Costa". The signature is written in dark ink and is positioned above the printed name.

MATTHEW R. COSTA

MRC/m
Enclosures

cc: Mr. Hugh M. Grey, III
Mr. W. Edward Elliott

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Purchased Gas : Docket No. 940003-GU
Adjustment (PGA) Clause :
: Submitted for Filing: 04-17-95

PEOPLES GAS SYSTEM, INC.'S REVISED
REQUEST FOR CONFIDENTIAL TREATMENT
OF CERTAIN AUDIT WORKPAPERS

Pursuant to Section 366.093, Florida Statutes, Peoples Gas System, Inc. ("Peoples"), submits the following Revised Request for Confidential Treatment of portions of certain audit workpapers resulting from a Commission Audit of the period October 1993 through September 1994 (the "Audit Workpapers"), and states as follows:

1. On December 29, 1994, Peoples requested confidential treatment for portions of the Audit Workpapers. On March 6, 1995, the Division of Legal Services of the Florida Public Service Commission directed Peoples to make certain revisions to its request in accordance with Rule 22.006(4)(a), Florida Administrative Code.

2. Attached hereto as Exhibit "A" is a revised justification for the requested confidential treatment of the highlighted portions of the Audit Workpapers.

3. The material for which confidential classification is sought is intended to be and is treated by Peoples and its affiliates as private and has not been disclosed.

4. Peoples requests that the information for which it seeks confidential classification not be declassified until June 29, 1996

(i.e., for a period of 18 months from Peoples original request) as provided in Section 366.093(4), Florida Statutes. The time period requested is necessary to allow Peoples and/or its affiliated companies to negotiate future gas purchase contracts without their suppliers/competitors (and other customers) having access to information which would adversely affect the ability of Peoples and its affiliates to negotiate such future contracts on favorable terms. The period of time requested will ultimately protect Peoples and its customers.

WHEREFORE, Peoples submits the foregoing as its revised request for confidential treatment of the information identified in Exhibit "A".

Respectfully submitted,



Ansley Watson, Jr.
Matthew R. Costa
MACFARLANE AUSLEY FERGUSON & McMULLEN
P. O. Box 1531, Tampa, Florida 33601
(813) 273-4200
Attorneys for Peoples Gas System, Inc.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy of the foregoing Request for Confidential Treatment, filed on behalf of Peoples Gas System, Inc., has been furnished by regular U.S. Mail this 14th day of April, 1995, to all known parties of record in Docket No. 950003-GU.



Matthew R. Costa

PEOPLES GAS SYSTEM, INC.

Docket No. 940003-GU

Justification for Confidentiality of Certain Audit Workpapers:

<u>WORKPAPER(S)</u>	<u>LINES</u>	<u>RATIONALE</u>
2A	1-2, 6 8a-8b, 9 12-13a, 14a, 22-23 26, 28a-28b 29, 31-32a 44b, 48b	(1)
2B	1-5, 7-9 15-19, 21-23 30-31	(2)

(1) Workpaper 2A is a copy of the Schedule A-1/MF-AO which was submitted by Peoples as part of its Purchased Gas Adjustment (PGA) Clause filing for the month of March, 1994. Peoples requested confidential treatment of all highlighted information and was granted same in Order No. PSC-94-0780-CFO-GU (June 27, 1994).

(2) Workpaper 2B is a copy of the Schedule A-1/MF-AO which was submitted by Peoples as part of its September 1994 PGA Filing. Peoples' filing and request for confidential treatment were submitted on October 20, 1994. To our knowledge, the Commission has not yet issued a ruling on that request.

Justification for Confidentiality of Certain Audit Workpapers:

<u>WORKPAPER(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
41-3	801.1	OCT'93 to YTD'94	(1)
41-3	804.01 804.02 804.05	OCT'93 to YTD'94	(2)

(1) This line contains the total cost of third party purchases made by Peoples during the months October 1993 to September 1994, as well as a year-to-date total. As Peoples has noted in its monthly PGA filings, it considers the total cost of purchases from third parties to be confidential because the total amount (when divided by the total therms) can be used to calculate the weighted average price which Peoples paid to its suppliers during the period October 1993 through September 1994. Knowledge of the prices for gas Peoples paid during this period would give suppliers information with which to potentially or actually control the pricing of gas either by all quoting a particular price (which would in all likelihood equal or exceed the price Peoples paid), or by adhering to a price offered by a Peoples supplier. Despite the fact that this information is the weighted average price paid to Peoples' suppliers during the involved period, other suppliers which might have been willing to sell gas at a price less than such weighted average cost would likely refuse to do so. Such suppliers would be less likely to make price concessions which they might have previously made (or might otherwise have been willing to make), and could simply refuse to sell at a price less than such weighted average price. The end result is reasonably likely to be increased gas prices, and therefore an increased cost of gas which Peoples must recover from its ratepayers.

(2) Peoples has also requested confidential treatment of these lines (Acc. Nos. 804.01, 804.02, and 804.05) because the publication of the amounts in these lines, together or independently, would allow other suppliers to derive the total cost of third party purchases (which in turn would allow the calculation of the weighted average price). See Rationale (1) above. This information would permit a supplier to determine contractual information which, if made public, "would impair the efforts of [Peoples] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes.

Justification for Confidentiality of Certain Audit Workpapers:

<u>WORKPAPER(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
10-3/1	801.1 804.01 804.02 804.05	OCT'93 to SIX MONTH TOTAL	(1)
10-3/2	801.1 804.01 804.02 804.05	APR'94 to SIX MONTH TOTAL	(1)
44	801.1 804.01 804.02 804.05	OCT'93 to SIX MONTH TOTAL and APR'94 to SIX MONTH TOTAL	(1)

(1) The highlighted information is the same information that appears in Acc. Nos. 801.1, 804.1, 804.2, and 804.5 of Workpaper 41-3. For the same reasons expressed above regarding the confidential treatment of Workpaper 41-3 (See page 2), Peoples requests confidential treatment here.

Although, the total purchases from third party suppliers are divided into "Six Month Totals" on this workpaper (rather than a full year), the rationale supporting the confidential treatment of the year-to-date total on Workpaper 41-3 (to prevent the calculation of an average weighted price Peoples is willing to pay its suppliers) applies with equal (if not greater) force to a six month period total.

Justification for Confidentiality of Certain Audit Workpapers:

<u>WORKPAPER(S)</u>	<u>LINES</u>	<u>PORTION(S)</u>	<u>RATIONALE</u>
10-3/3 44-1 (1 of 3)	1-2	Supplier Name and Corresponding Entry	(1)
10-3/3 44-1 (1 of 3)	5	Supplier Name and Corresponding Entry	(2)
10-3/3 44-1 (1 of 3)	7	Supplier Name and Corresponding Entry	(3)
10-3/4 44-1 (1-2 of 3)	10	Transportation costs	(4)
10-3/4 44-1 (2 of 3)	11	Supplier Name and Corresponding Entry	(5)
10-3/4 44-1 (2 of 3)	12	Supplier Name and Corresponding Entry	(6)
10-3/4 44-1 (2 of 3)	13	Supplier Name and Corresponding Entry	(7)
10-3/4 44-1 (2-3 of 3)	14	Supplier Name and Corresponding Entry	(8)
10-3/5 44-1 (3 of 3)	15	Supplier Name and Corresponding Entry	(9)
10-3/3-5, 44-1 (1-3 of 3)	1-15	"Total Expenses Booked", "Less accrued gas purchases/transp. costs", and "Prior month adjustment" Entries	(10)

(1) An invoice bearing this supplier's name and reflecting this total expense were included in the October 1993 PGA filing. See, e.g., "October Accruals" (pg. 2 of 5). At that time, Peoples requested (and subsequently received) confidential treatment of the Supplier Name and the Corresponding Entry Amount because the names of Peoples' suppliers and the amounts it pays to each are considered proprietary information. See Ord. No. PSC-94-0484-CFO-GU (April 22, 1994).

(2) An invoice bearing this supplier's name and reflecting this total expense were included in the December 1993 PGA filing. See, e.g., December Invoices (pg. 6 of 11). At that time, Peoples requested (and subsequently received) confidential treatment of the

Supplier Name and the Corresponding Entry Amount because the names of Peoples' suppliers and the amounts it pays to each are considered proprietary information. See Ord. No. PSC-94-0481-CFO-GU (April 21, 1994).

(3) An invoice bearing this supplier's name and reflecting this total expense were included in the January 1994 PGA filing. See, e.g., January Invoices (pg. 7 of 10). At that time, Peoples requested (and subsequently received) confidential treatment of the Supplier Name and the Corresponding Entry Amount because the names of Peoples' suppliers and the amounts it pays to each are considered proprietary information. See Ord. No. PSC-94-0732-CFO-GU (June 14, 1994).

(4) An invoice reflecting this "Transportation costs" Entry was included in the March 1994 PGA filing. See, e.g., March Invoices (pg. 14 of 14). At that time, Peoples requested (and subsequently received) confidential treatment of the total amount of "Transportation costs" listed on such invoice because the total volumes Peoples' purchased from SFCA are considered proprietary information. See Ord. No. PSC-94-0780-CFO-GU (June 27, 1994).

(5) An invoice bearing this supplier's name and reflecting this total expense were included in the April 1994 PGA filing. See, e.g., April Invoices (pg. 9 of 12). At that time, Peoples requested (and subsequently received) confidential treatment of the Supplier Name and the Corresponding Entry Amount because the names of Peoples' suppliers and the amounts it pays to each are considered proprietary information. See Ord. No. PSC-94-0820-CFO-GU (July 5, 1994).

(6) An invoice bearing this supplier's name and reflecting this total expense were included in the May 1994 PGA filing. See, e.g., May Invoices (pg. 13 of 17). At that time, Peoples requested (and subsequently received) confidential treatment of the Supplier Name and the Corresponding Entry Amount because the names of Peoples' suppliers and the amounts it pays to each are considered proprietary information. See Ord. No. PSC-94-0820-CFO-GU (July 5, 1994).

(7) An invoice bearing this supplier's name and reflecting this total expense were included in the June 1994 PGA filing. See, e.g., June Invoices (pg. 11 of 14). At that time, Peoples requested (and subsequently received) confidential treatment of the Supplier Name and the Corresponding Entry Amount because the names of Peoples' suppliers and the amounts it pays to each are considered proprietary information. See Ord. No. PSC-94-0979-CFO-GU (August 11, 1994).

(8) An invoice bearing this supplier's name and reflecting this total expense were included in the July 1994 PGA filing. See, e.g., July Invoices (pg. 13 of 18). At that time, Peoples requested (and subsequently received) confidential treatment of the Supplier Name and the Corresponding Entry Amount because the names

of Peoples' suppliers and the amounts it pays to each are considered proprietary information. See Ord. No. PSC-94-1116-CFO-GU (September 12, 1994).

(9) An invoice bearing this supplier's name and reflecting this total expense were included in the August 1994 PGA filing. See, e.g., August Invoices (pg. 10 of 14). At that time, Peoples requested (and subsequently received) confidential treatment of the Supplier Name and the Corresponding Entry Amount because the names of Peoples' suppliers and the amounts it pays to each are considered proprietary information. See Ord. No. PSC-94-1227-CFO-GU (October 7, 1994).

(10) Since the "PGA Filing" subtotals are a matter of public record, the disclosure of the "Total Expenses Booked", the amounts "Less accrued gaspurchases/transp. costs" or the "Prior month adjustment" would permit a reader to derive the "Corresponding Entry" which Peoples seeks to keep confidential (See Rationales 1-9 above). We also note that the amounts listed as "accrued gas purchases/transp. costs" were the projected prices Peoples thought it would pay a supplier during a specific month, and the disclosure of such "projections" would cause as much competitive damage (if not more) to Peoples as the disclosure of the actual amounts Peoples paid.

Justification for Confidentiality of Certain Audit Workpapers:

<u>WORKPAPER(S)</u>	<u>LINES</u>	<u>RATIONALE</u>
10-8/1 to 10-8/6	46d	(1)
10-8/7 to 10-8/12	31	(1)

(1) Workpapers 10-8/1-12 are excerpts from revised Schedule A-1/MF-AOs that Peoples filed with its Notices of Decrease ("Flex"). At the time of each filing, Peoples requested confidential treatment of the shaded line. With respect to Workpaper 10-8/1, Peoples submitted a Request for Confidential Treatment in its October 1993 Flex filing; to our knowledge the Commission has not yet issued a ruling on that request. With respect to the other excerpts, the Commission has granted confidential treatment for each above-referenced line in the following orders:

10-8/2	PSC-94-0555-CFO-GU (May 11, 1994) [Nov. 1993 Flex]
10-8/3	PSC-94-0554-CFO-GU (May 11, 1994) [Dec. 1993 Flex]
10-8/4	PSC-94-0480-CFO-GU (April 21, 1994) [Jan. 1994 Flex]
10-8/5	PSC-94-0769-CFO-GU (June 22, 1994) [Feb. 1994 Flex]
10-8/6	PSC-94-0770-CFO-GU (June 22, 1994) [March 1994 Flex]
10-8/7	PSC-94-0735-CFO-GU (June 14, 1994) [April 1994 Flex]
10-8/8	PSC-94-0733-CFO-GU (June 14, 1994) [May 1994 Flex]
10-8/9	PSC-94-0821-CFO-GU (July 5, 1994) [June 1994 Flex]
10-8/10	PSC-94-0931-CFO-GU (Aug. 1, 1994) [July 1994 Flex]
10-8/11	PSC-94-0980-CFO-GU (Aug. 11, 1994) [Aug. 1994 Flex]
10-8/12	PSC-94-1226-CFO-GU (Oct. 6, 1994) [Sep. 1994 Flex]

Justification for Confidentiality of Certain Audit Workpapers:

<u>WORKPAPER(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
43A	1-2, 6 8a-8b, 9 12-13	(col. 1) OCTOBER	(1)
43A	1-2, 6 8a-8b, 9 12-13	(col. 2) NOVEMBER	(2)
43A	1-2, 6 8a-8b, 9 12-13	(col. 3) DECEMBER	(3)
43A	1-2, 6 8a-8b, 9 12-13, 13a	(col. 4) JANUARY	(4)
43A	1-2, 6 8a-8b, 9 12-13 13a, 14a	(col. 5) FEBRUARY	(5)
43A	1-2, 6 8a-8b, 9 12-13 13a, 14a	(col. 6) MARCH, and (col 1 to 6 6 MO. TOTAL	(6)

(1) This column of Workpaper 43A contains amounts taken from the "Actual" column of the Schedule A-1/MF-AO Peoples submitted with its Purchased Gas Adjustment (PGA) Clause filing for the month of October 1993. At the time of that filing, Peoples requested (and subsequently received) confidential treatment of the amounts reprinted on this Workpaper page because it considered each amount proprietary information. See Ord. No. PSC-94-0484-CFO-GU (April 22, 1994).

(2) This column of Workpaper 43A contains amounts taken from the "Actual" column of the Schedule A-1/MF-AO Peoples submitted with its Purchased Gas Adjustment (PGA) Clause filing for the month of November 1993. At the time of that filing, Peoples requested (and subsequently received) confidential treatment of the amounts reprinted on this Workpaper page because it considered each amount proprietary information. See Ord. No. PSC-94-0482-CFO-GU (April 21, 1994).

(3) This column of Workpaper 43A contains amounts taken from the "Actual" column of the Schedule A-1/MF-AO Peoples submitted

with its Purchased Gas Adjustment (PGA) Clause filing for the month of December 1993. At the time of that filing, Peoples requested (and subsequently received) confidential treatment of the amounts reprinted on this Workpaper page because it considered each amount proprietary information. See Ord. No. PSC-94-0481-CFO-GU (April 21, 1994).

(4) This column of Workpaper 43A contains amounts taken from the "Actual" column of the Schedule A-1/MF-AO Peoples submitted with its Purchased Gas Adjustment (PGA) Clause filing for the month of January 1994. At the time of that filing, Peoples requested (and subsequently received) confidential treatment of the amounts reprinted on this Workpaper page because it considered each amount proprietary information. See Ord. No. PSC-94-0732-CFO-GU (June 14, 1994).

(5) This column of Workpaper 43A contains amounts taken from the "Actual" column of the Schedule A-1/MF-AO Peoples submitted with its Purchased Gas Adjustment (PGA) Clause filing for the month of February 1994. At the time of that filing, Peoples requested (and subsequently received) confidential treatment of the amounts reprinted on this Workpaper page because it considered each amount proprietary information. See Ord. No. PSC-94-0779-CFO-GU (June 27, 1994).

(6) These columns of Workpaper 43A contain amounts taken from the "Actual" columns of the Schedule A-1/MF-AO Peoples submitted with its Purchased Gas Adjustment (PGA) Clause filing for the month of March 1994. At the time of that filing, Peoples requested (and subsequently received) confidential treatment of the amounts reprinted on this Workpaper page because it considered each amount proprietary information. See Ord. No. PSC-94-0484-CFO-GU (June 27, 1994).

Justification for Confidentiality of Certain Audit Workpapers:

<u>WORKPAPER(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
43B	1-5 7-9	(col. 1) APRIL	(1)
43B	1-5 7-9	(col. 2) MAY	(2)
43B	1-5 7-9	(col. 3) JUNE	(3)
43B	1-5 7-9	(col. 4) JULY	(4)
43B	1-5 7-9	(col. 5) AUGUST	(5)
43B	1-5 7-9	(col. 6) SEPTEMBER, and (col 1 to 6 6 MO. TOTAL	(6)

(1) This column of Workpaper 43B contains amounts taken from the "Actual" column of the Schedule A-1 Peoples submitted with its Purchased Gas Adjustment (PGA) Clause filing for the month of April 1994. At the time of that filing, Peoples requested (and subsequently received) confidential treatment of the amounts reprinted on this Workpaper page because it considered each amount proprietary information. See Ord. Nos. PSC-94-0820-CFO-GU (July 5, 1994) and PSC-94-1074-CFO-GU (September 1, 1994) (revised request).

(2) This column of Workpaper 43B contains amounts taken from the "Actual" column of the Schedule A-1 Peoples submitted with its Purchased Gas Adjustment (PGA) Clause filing for the month of May 1994. At the time of that filing, Peoples requested (and subsequently received) confidential treatment of the amounts reprinted on this Workpaper page because it considered each amount proprietary information. See Ord. Nos. PSC-94-0903-CFO-GU (July 25, 1994) and PSC-94-1073-CFO-GU (September 1, 1994) (revised request).

(3) This column of Workpaper 43B contains amounts taken from the "Actual" column of the Schedule A-1 Peoples submitted with its Purchased Gas Adjustment (PGA) Clause filing for the month of June 1994. At the time of that filing, Peoples requested (and subsequently received) confidential treatment of the amounts reprinted on this Workpaper page because it considered each amount proprietary information. See Ord. Nos. PSC-94-0979-CFO-GU (August

11, 1994) and PSC-94-1072-CFO-GU (September 1, 1994) (revised request).

(4) This column of Workpaper 43B contains amounts taken from the "Actual" column of the Schedule A-1 Peoples submitted with its Purchased Gas Adjustment (PGA) Clause filing for the month of July 1994. At the time of that filing, Peoples requested (and subsequently received) confidential treatment of the amounts reprinted on this Workpaper page because it considered each amount proprietary information. See Ord. No. PSC-94-1116-CFO-GU (September 12, 1994).

(5) This column of Workpaper 43B contains amounts taken from the "Actual" column of the Schedule A-1 Peoples submitted with its Purchased Gas Adjustment (PGA) Clause filing for the month of August 1994. At the time of that filing, Peoples requested (and subsequently received) confidential treatment of the amounts reprinted on this Workpaper page because it considered each amount proprietary information. See Ord. No. PSC-94-1227-CFO-GU (October 7, 1994).

(6) These columns of Workpaper 43B contain amounts taken from the "Actual" columns of the Schedule A-1 Peoples submitted with its Purchased Gas Adjustment (PGA) Clause filing for the month of September 1994. At the time of that filing, Peoples requested (and subsequently received) confidential treatment of the amounts reprinted on this Workpaper page because it considered each amount proprietary information. See Ord. No. PSC-94-1226-CFO-GU (October 6, 1994).

It should be noted that the six-month totals in Lines 7-9 are slightly different because of a later revision of the April, May, and June PGA Filings. Nevertheless, these slightly revised entries are due the same confidential treatment as the original lines received. See Ord. Nos. PSC-94-1072-CFO-GU, PSC-94-1073-CFO-GU, and PSC-94-1074-CFO-GU (September 1, 1994).

Justification for Confidentiality of Certain Audit Workpapers:

<u>WORKPAPER(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
43-1A	1, 3-4 6-15 21-36	C and E	(1)
43-1A	9-11 21-36	A	(1)
43-1A	16	E	(1)
43-1B	1-4 8-15 20-33	C and E	(2)
43-1B	10-12 20-33	A	(2)
43-1B	16	E	(2)

(1) Workpaper 43-1A is a copy of the Open Access Report which was submitted by Peoples as part of its Purchased Gas Adjustment (PGA) Clause filing for the month of March, 1994. Peoples requested confidential treatment of all information shaded in grey (the above-referenced lines) and was granted same in Order No. PSC-94-0780-CFO-GU (June 27, 1994).

(2) Workpaper 43-1B is a copy of the Open Access Report which was submitted by Peoples as part of its Purchased Gas Adjustment (PGA) Clause filing for the month of September, 1994. Peoples' filing and request for confidential treatment were submitted on October 20, 1994. To our knowledge, the Commission has not yet issued a ruling on that request.

Justification for Confidentiality of Certain Audit Workpapers:

<u>WORKPAPER LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
43-3 SCHD A-7P (DEMAND), SCHD A-7P (PIPE COMM.CHGS.), SCHD A-9 G-DEMAND COST, SCHD A-1, Ln6 PIPE END..., SCHD A-1, Ln12 TRANS END..., SCHD A-1, Ln13 TRANS END...	OCTOBER (VOL. & COST)	(1)
43-3 SCHD A-7P (DEMAND), SCHD A-7P (PIPE COMM.CHGS.), SCHD A-9 G-DEMAND COST, SCHD A-1, Ln6 PIPE END..., SCHD A-1, Ln12 TRANS END..., SCHD A-1, Ln13 TRANS END...	NOVEMBER (VOL. & COST)	(2)
43-3 SCHD A-7P (DEMAND), SCHD A-7P (PIPE COMM.CHGS.), SCHD A-1, Ln6 PIPE END..., SCHD A-1, Ln12 TRANS END..., SCHD A-1, Ln13 TRANS END...	DECEMBER (VOL. & COST)	(3)

(1) The volume and cost information contained in these lines is taken from listings in Peoples' October 1993 PGA Filing. At the time of that filing, Peoples requested (and subsequently received) confidential treatment of the amounts reprinted on this Workpaper page because it considered each amount proprietary information. See Ord. No. PSC-94-0484-CFO-GU (April 22, 1994).

The exact location of this information in the October 1993 Filing is as follows: (i) the volume and cost amounts appearing on the line entitled "SCHD A-7P (DEMAND)" were taken from Line 6, Columns G and I, of the October 1993 A7-P; (ii) the volume and cost amounts appearing on the line entitled "SCHD A-7P (PIPE COMM. CHGS.)" were taken from Line 2, Columns G and J, of the October 1993 A7-P; (iii) the volume and cost amounts appearing on the line entitled "SCHD A-9 G-DEMAND COST" were taken from Line 12, Columns G and I, of the October 1993 A-9; (iv) the volume and cost amounts appearing on the line entitled "SCHD A-1, Ln6 (PIPE END USE DEMAND)" were taken from Lines 27 and 6 ("Actual" Column) of the October 1993 A-1/MF-AO; (v) the volume and cost amounts appearing on the line entitled "SCHD A-1, Ln12 (TRANS END USE COMM.)" were taken from Lines 31 and 12 ("Actual" Column) of the October 1993 A-1/MF-AO; and (vi) the volume and cost amounts appearing on the line entitled "SCHD A-1, Ln13 (TRANS END USE DEMAND)" were taken from Lines 32 and 13 ("Actual" Column) of the October 1993 A-1/MF-AO.

(2) The volume and cost information contained in these lines

is taken from listings in Peoples' November 1993 PGA Filing. At the time of that filing, Peoples requested (and subsequently received) confidential treatment of the amounts reprinted on this Workpaper page because it considered each amount proprietary information. See Ord. No. PSC-94-0482-CFO-GU (April 21, 1994).

The exact location of this information as it appears in the November 1993 Filing corresponds to the "exact locations" specified in Rationale (1) above.

(3) The volume and cost information contained in these lines is taken from listings in Peoples' December 1993 PGA Filing. At the time of that filing, Peoples requested (and subsequently received) confidential treatment of the amounts reprinted on this Workpaper page because it considered each amount proprietary information. See Ord. No. PSC-94-0481-CFO-GU (April 21, 1994).

The exact location of this information as it appears in the December 1993 Filing corresponds to the "exact locations" specified in Rationale (1) above (except that beginning with the December 1993 Filing, no Schedule A-9 was included in Peoples' monthly PGA filing).

Justification for Confidentiality of Certain Audit Workpapers:

<u>WORKPAPER LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
43-3 SCHD A-7P (DEMAND), SCHD A-7P (PIPE COMM.CHGS.), SCHD A-7P CASHOUT CHGS, SCHD A-1, Ln6 PIPE END..., SCHD A-1, Ln12 TRANS END..., SCHD A-1, Ln13 TRANS END..., SCHD A-1, Ln13a OTHER END...	JANUARY (VOL. & COST)	(1)
43-3 SCHD A-7P (DEMAND), SCHD A-7P (PIPE COMM.CHGS.), SCHD A-7P CASHOUT CHGS, SCHD A-1, Ln6 PIPE END..., SCHD A-1, Ln12 TRANS END..., SCHD A-1, Ln13 TRANS END..., SCHD A-1, Ln13a OTHER END...	FEBRUARY (VOL. & COST)	(2)
43-3 SCHD A-7P (DEMAND), SCHD A-7P (PIPE COMM.CHGS.), SCHD A-7P CASHOUT CHGS, SCHD A-1, Ln6 PIPE END..., SCHD A-1, Ln12 TRANS END..., SCHD A-1, Ln13 TRANS END..., SCHD A-1, Ln13a OTHER END...	MARCH (VOL. & COST)	(3)

(1) The volume and cost information contained in these lines is taken from listings in Peoples' January 1994 PGA Filing. At the time of that filing, Peoples requested (and subsequently received) confidential treatment of the amounts reprinted on this Workpaper page because it considered each amount proprietary information. See Ord. No. PSC-94-0732-CFO-GU (June 14, 1994).

The exact location of this information in the January 1994 Filing is as follows: (i) the volume and cost amounts appearing on the line entitled "SCHD A-7P (DEMAND)" were taken from Line 6, Columns G and I, of the January 1994 A7-P; (ii) the volume and cost amounts appearing on the line entitled "SCHD A-7P (PIPE COMM.CHGS.)" were taken from Line 2, Columns G and J, of the January 1994 A7-P; (iii) the volume and cost amounts appearing on the line entitled "SCHD A-7P CASHOUT CHGS" were taken from Line 19, Columns G and H, of the January 1994 A-7P; (iv) the volume and cost amounts appearing on the line entitled "SCHD A-1, Ln6 (PIPE END USE DEMAND)" were taken from Lines 26 and 6 ("Actual" Column) of the January 1994 A-1/MF-AO; (v) the volume and cost amounts appearing on the line entitled "SCHD A-1, Ln12 (TRANS END USE COMM.)" were taken from Lines 31 and 12 ("Actual" Column) of the January 1994 A-

1/MF-AO; (vi) the volume and cost amounts appearing on the line entitled "SCHD A-1, Ln13 (TRANS END USE DEMAND)" were taken from Lines 32 and 13 ("Actual" Column) of the January 1994 A-1/MF-AO; and (vii) the volume and cost amounts appearing on the line entitled "SCHD A-1, Ln13a OTHER END USE" were taken from Lines 32a and 13a of the January 1994 A-1/MF-AO.

(2) The volume and cost information contained in these lines is taken from listings in Peoples' February 1994 PGA Filing. At the time of that filing, Peoples requested (and subsequently received) confidential treatment of the amounts reprinted on this Workpaper page because it considered each amount proprietary information. See Ord. No. PSC-94-0779-CFO-GU (June 27, 1994).

The exact location of this information as it appears in the February 1994 Filing corresponds to the "exact locations" specified in Rationale (1) above (except that the amounts appearing as "SCHD A-7P CASHOUT CHGS" are taken from Line 21 of the February 1994 PGA Filing).

(3) The volume and cost information contained in these lines is taken from listings in Peoples' March 1994 PGA Filing. At the time of that filing, Peoples requested (and subsequently received) confidential treatment of the amounts reprinted on this Workpaper page because it considered each amount proprietary information. See Ord. No. PSC-94-0780-CFO-GU (June 27, 1994).

The exact location of this information as it appears in the March 1994 Filing corresponds to the "exact locations" specified in Rationale (1) above (except that the amounts appearing as "SCHD A-7P CASHOUT CHGS" are taken from Line 20 of the March 1994 PGA Filing).

Justification for Confidentiality of Certain Audit Workpapers:

<u>WORKPAPER LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
43-3	SCHD A-1, Ln7 COMM. (PIPE..., SCHD A-1, Ln8 DEMAND, SCHD A-1, Ln9 OTHER,	APRIL-SEPTEMBER (VOL. & COST) (1)

(1) The volume and cost information contained in these lines was taken from listings in Peoples' 1995 PGA True-Up. Peoples requested confidential treatment of the 1995 True-Up Filing on January 17, 1995, and (to its knowledge) the Commission has not yet issued a ruling on that request.

The exact location of the information on this Workpaper is as follows: (i) the volume and cost amounts appearing on the line entitled "SCHD A-1, Ln7 COMM. (PIPELINE)" were taken from Lines 21 and 7 ("APR" through "SEP" Columns) of Peoples' 1995 True-Up Schedule E-1/R; (ii) the volume and cost amounts appearing on the line entitled "SCHD A-1, Ln8 DEMAND" were taken from Lines 22 and 8 ("APR" through "SEP" Columns) of Peoples' 1995 True-Up Schedule E-1/R; and (iii) the volume and cost amounts appearing on the line entitled "SCHD A-1, Ln9 OTHER" were taken from Lines 23 and 9 ("APR" through "SEP" Columns) of Peoples' 1995 True-Up Schedule E-1/R.

PEOPLES GAS SYSTEM, INC.

P6A DKT 940003-64
6 ME 3/31/94

10m 11/23/94
Howe 11/28/94

SPECIFIED CONFIDENTIAL

COMPANY: PEOPLES GAS SYSTEM, INC.

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: OCTOBER 1993 THROUGH MARCH 1994

SCHEDULE A-107-A0

FIRM



PIPELINE

- 1 OTHER PIPE. SERV.
- 2 DEMAND
- 3
- 4 OVERRUN
- 8 OTHER PURCHASES
- LESS END-USE CONTRACT
- 8 DEMAND
- 7 TOTAL COST OF GAS PURCH. (1+2+3+4+8-8)
- TRANSPORTATION SYSTEM SUPPLY
- 8 a. COMMODITY Pipeline
- 8 b. COMMODITY Other
- 8 c. ALERT DAY CHARGES
- 8 DEMAND
- 9 SCHEDULING PENALTIES
- 10a NO NOTICE/MARK. DEL. IMB.
- 10b CASHOUT OF PRE-438 IMB.
- 11 OVERRUN
- LESS END-USE CONTRACT
- 12 COMMODITY Pipeline
- 12 DEMAND Pipeline
- 13a OTHER
- 14a NET NO NOTICE IMBALANCE
- 15 TOTAL TRANS. COST (8a,b,c+10+10a+11)(12+13+13a+34)
- 16 TOTAL PIPELINE AND TRANS. (7+15)
- 17 SECOND PRIOR MONTH PURCH. ADJ. (OPTIONAL)
- 18 TOTAL COST (18+17)
- 19 NET UNBILLED
- 20 COMPANY USE
- 21 TOTAL SALES (18+17 FOR EST. OHLV)

COST OF GAS PURCHASED

CURRENT MONTH: MARCH 1994
PERIOD TO DATE: DIFFERENCE

ACTUAL ESTIMATE AMOUNT % ACTUAL ESTIMATE AMOUNT % DIFFERENCE AMOUNT %

	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	DIFFERENCE	%
1 OTHER PIPE. SERV.	0	0	0	0.00	0	0	0	0	0	0.00
2 DEMAND	0	0	0	0.00	0	0	0	0	0	0.00
3	0	0	0	0.00	0	0	0	0	0	0.00
4 OVERRUN	83,250	0	(83,250)	0.00	484,999	158,993	(306,006)	(196.34)		
8 OTHER PURCHASES										
LESS END-USE CONTRACT										
8 DEMAND										
7 TOTAL COST OF GAS PURCH. (1+2+3+4+8-8)	108,284	42,028	(66,256)	(147.01)	1,397,072	1,008,967	(308,105)	(28.28)		
TRANSPORTATION SYSTEM SUPPLY										
8 a. COMMODITY Pipeline										
8 b. COMMODITY Other										
8 c. ALERT DAY CHARGES					177,959	0	(177,959)	0.00		
8 DEMAND					1,808	1,808	0	0.00		
9 SCHEDULING PENALTIES					173,487	0	(173,487)	0.00		
10a NO NOTICE/MARK. DEL. IMB.	24,840	0	(24,840)	0.00	38,888	0	(38,888)	0.00		
10b CASHOUT OF PRE-438 IMB.	(38,888)	0	38,888	0.00	0	0	38,888	0.00		
11 OVERRUN	0	0	0	0.00	0	0	0	0.00		
LESS END-USE CONTRACT										
12 COMMODITY Pipeline										
12 DEMAND Pipeline										
13a OTHER					1,808	1,808	0	0.00		
14a NET NO NOTICE IMBALANCE					1,808	1,808	0	0.00		
15 TOTAL TRANS. COST (8a,b,c+10+10a+11)(12+13+13a+34)	10,888,832	11,024,170	487,838	4.18	80,747,955	85,719,092	(5,028,862)	(9.02)		
16 TOTAL PIPELINE AND TRANS. (7+15)	10,872,816	11,067,198	294,382	3.68	82,148,027	86,808,060	(4,659,947)	(9.39)		
17 SECOND PRIOR MONTH PURCH. ADJ. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00		
18 TOTAL COST (18+17)	10,872,816	11,067,198	294,382	3.68	82,148,027	86,808,060	(4,659,947)	(11.70)		
19 NET UNBILLED					143,872	0	(143,872)	(102.27)		
20 COMPANY USE	8,880	0	(8,880)	0.00	48,280	20,937	(28,343)	(121.01)		
21 TOTAL SALES (18+17 FOR EST. OHLV)	9,288,912	11,067,198	1,811,208	16.37	88,318,818	85,944,929	(2,373,889)	(2.69)		

TERMS PURCHASED

PIPELINE

- 22 OTHER PIPE. SERV.
- 23 DEMAND
- 24 OVERRUN
- 25 OTHER PURCHASES
- LESS END-USE CONTRACT
- 28 DEMAND
- 27 TOTAL PURCHASED (24+25)
- TRANSPORTATION SYSTEM SUPPLY
- 28 a. COMMODITY Pipeline
- 28 b. COMMODITY Other
- 28 c. ALERT DAY CHARGES
- 28 DEMAND
- 29a NO NOTICE/MARK. DEL. IMB.
- 29b CASHOUT OF PRE-438 IMB.
- 30 OVERRUN
- LESS END-USE CONTRACT
- 31 COMMODITY Pipeline
- 31 DEMAND Pipeline
- 32a OTHER
- 32b NET NO NOTICE IMBALANCE
- 33 TOTAL TRANSPORTATION
- 34 TOTAL PIPELINE AND TRANS. (27+33)
- 35 NET UNBILLED
- 36 COMPANY USE
- 37 TOTAL THERM SALES

CENTS PER THERM

	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	DIFFERENCE	%
22 OTHER PIPE. SERV.	0	0	0	0.00	0	0	0	0	0	0.00
23 DEMAND	9,487	0	(9,487)	0.00	86,828	8,848	(78,141)	(90.81)		
24 OVERRUN										
25 OTHER PURCHASES										
LESS END-USE CONTRACT										
28 DEMAND	9,487	0	(9,487)	0.00	868,458	845,878	(22,580)	(2.60)		
27 TOTAL PURCHASED (24+25)										
TRANSPORTATION SYSTEM SUPPLY										
28 a. COMMODITY Pipeline										
28 b. COMMODITY Other					708,190	0	(708,190)	0.00		
28 c. ALERT DAY CHARGES										
28 DEMAND	338,220	0	(338,220)	0.00	987,180	0	(987,180)	0.00		
29a NO NOTICE/MARK. DEL. IMB.	(174,220)	0	174,220	0.00	(174,220)	0	174,220	0.00		
29b CASHOUT OF PRE-438 IMB.	0	0	0	0.00	0	0	0	0.00		
30 OVERRUN										
LESS END-USE CONTRACT										
31 COMMODITY Pipeline										
31 DEMAND Pipeline										
32a OTHER					27,068	0	(27,068)	0.00		
32b NET NO NOTICE IMBALANCE										
33 TOTAL TRANSPORTATION	34,731,394	38,708,280	3,976,886	10.27	203,432,924	182,477,870	(20,955,054)	(10.35)		
34 TOTAL PIPELINE AND TRANS. (27+33)	34,740,881	38,708,280	3,968,389	10.24	204,329,380	184,323,748	(20,005,632)	(9.79)		
35 NET UNBILLED	(780,432)	0	780,432	0.00	4,182,848	1,891,857	(2,290,991)	(14.72)		
36 COMPANY USE	23,832	0	(23,832)	0.00	184,400	84,388	(100,012)	(53.18)		
37 TOTAL THERM SALES	33,217,247	38,708,280	5,488,033	14.18	199,048,283	186,008,077	(13,040,178)	(6.85)		

SOURCE - PBC AND AS NOTED

SPECIFIED CONFIDENTIAL

2A
(1 of 2)

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

SCHEDULE A-1

"Revised See Footnote"

ESTIMATED FOR THE PERIOD OF: 6 ME 9-30-84 APRIL 84 Through MARCH 85 Page 1 of 3

COST OF GAS PURCHASED	CURRENT MONTH: SEPTEMBER 84				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)								
2 NO NOTICE SERVICE								
3 SWING SERVICE								
4 COMMODITY (Other)								
5 DEMAND								
6 OTHER			(137,572)	ERR	\$23,388	0	(123,388)	ERR
LESS END USE CONTRACT								
7 COMMODITY (Pipeline)								
8 DEMAND								
9 OTHER								
10								
11 TOTAL COST (1+2+3+4+5+6) (7+8+9+10)	55,717,881	55,822,138	\$204,247	3.65	\$43,842,930	\$42,040,982	(\$1,501,870)	(3.51)
12 NET UNBILLED	(188,313)	0	\$88,313	0.00	(\$1,198,888)	0	\$1,198,888	0.00
13 COMPANY USE	\$8,931	0	(\$8,931)	0.00	\$48,984	0	(\$48,984)	0.00
14 TOTAL THERM SALES	\$8,333,442	\$5,822,138	(\$411,204)	(8.95)	\$43,400,847	\$42,040,982	(\$1,259,865)	(3.22)

SPECIFIED CONFIDENTIAL



43B
Ln 11
Ln 12
Ln 13
Ln 14

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Project Gas
PWS-11
Page 1 of 3

COMPANY: PEOPLES GAS SYSTEM, INC.

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

SCHEDULE A-1
"Revised See Footnote"

ESTIMATED FOR THE PERIOD OF: APRIL 84 Through MARCH 85 Page 2 of 3

THERMS PURCHASED	CURRENT MONTH: SEPTEMBER 84				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
15 COMMODITY (Pipeline) (Billing Determinants Only)								
16 NO NOTICE SERVICE (Billing Determinants Only)								
17 SWING SERVICE (Commodity)								
18 COMMODITY (Other) (Commodity)								
19 DEMAND (Billing Determinants Only)								
20 OTHER (Commodity)	0	0	0	ERR	0	0	0	ERR
LESS END USE CONTRACT								
21 COMMODITY (Pipeline)								
22 DEMAND								
23 OTHER								
24 TOTAL PURCHASES	22,838,248	21,817,440	(1,017,808)	(4.71)	188,917,984	148,835,000	(10,282,984)	(7.01)
25 NET UNBILLED	9,843	0	(\$9,843)	0.00	(3,918,192)	0	3,918,192	0.00
26 COMPANY USE	32,803	0	(\$32,803)	0.00	174,803	0	(\$174,803)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	22,910,894	21,817,440	(1,093,454)	(8.72)	188,154,024	148,835,000	(9,919,024)	(8.49)

Doc# No 94
Project Gas
PWS-11
Page 2 of 3

COMPANY: PEOPLES GAS SYSTEM, INC.

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

SCHEDULE A-1
"Revised See Footnote"

ESTIMATED FOR THE PERIOD OF: APRIL 84 Through MARCH 85 Page 3 of 3

CENTS PER THERM	CURRENT MONTH: SEPTEMBER 84				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
28 COMMODITY (Pipeline) (1/18)	0.00785	0.00730	(0.00055)	(8.91)	0.00874	0.00814	(0.00060)	(7.34)
29 NO NOTICE SERVICE (2/18)	0.00694	0.00694	0.00000	0.00	0.00694	0.00694	0.00000	0.00
30 SWING SERVICE (3/17)								
31 COMMODITY (Other) (4/18)								
32 DEMAND (5/19)	0.04961	0.04787	(0.00174)	(3.83)	0.04781	0.04255	(0.00526)	(11.84)
33 OTHER (6/20)	ERR	0.00000	ERR	ERR	ERR	ERR	ERR	ERR
LESS END USE CONTRACT								
34 COMMODITY (Pipeline) (7/21)	0.00781	0.00718	(0.00063)	0.00	0.00000	0.00000	0.00000	0.00
35 DEMAND (8/22)	0.04808	0.04331	(0.00475)	0.00	0.00000	0.00000	0.00000	0.00
36 OTHER (9/23)	0.21988	0.00000	(0.21988)	0.00	0.00000	0.00000	0.00000	0.00
37 TOTAL COST OF PURCHASES (11/24)	0.25781	0.27395	0.02114	7.78	0.27748	0.27870	0.00922	3.21
38 NET UNBILLED (12/25)	(8.78590)	0.00000	8.78590	0.00	0.00000	0.00000	0.00000	0.00
39 COMPANY USE (13/26)	0.27383	0.00000	(0.27383)	0.00	0.00000	0.00000	0.00000	0.00
40 TOTAL COST OF THERMS SOLD (11/27)	0.24319	0.27389	0.03080	11.24	0.27885	0.28870	0.00785	2.74
41 TRUE UP (E-4)	(0.00095)	(0.00095)	0.00000	0.00	(0.00095)	(0.00095)	0.00000	0.00
42 TOTAL COST OF GAS (40+41)	0.24220	0.27300	0.03080	11.28	0.27790	0.28575	0.00785	2.75
43 REVENUE TAX FACTOR	1.00378	1.00378	0.00000	0.00	1.00378	1.00378	0.00000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42+43)	0.24311	0.27403	0.03091	11.28	0.27884	0.28883	0.00799	2.75
45 PGA FACTOR ROUNDED TO NEAREST .001	0.24311	0.27403	0.03091	11.28	0.27884	0.28883	0.00799	2.75

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Project Gas
PWS-11
Page 3 of 3

FOOTNOTE: CHANGED PERIOD TO DATE ACTUAL ON LINES 7,8,9,31,32, AND 23 PLUS ALL RELATED
CENTS PER THERM CALCULATIONS.

Source - PBC

2B
(1 of 2)

COMPANY: PEOPLES GAS SYSTEM, INC.
 SUBJECT: PGA ACCOUNTS FROM G/L
 PERIOD: 12 MONTHS ENDED 9/30/94
 AUDITOR: J. McPHERSON

PGA AUDIT
 DOCKET 940003-GJ
 RANGE : SCH1
 FILENAME: GENLED

10-3
 1

A/C NO.	A/C TITLE	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	SIX MONTH TOTAL
801.1	FIELD LINE-TRANSPORT SYS SLP							
804.1	DEMAND or RESERV. CHG - (Pipeline)							
804.2	COMMODITY CHARGE - (P)							
804.3	OVERRUN CHARGE - (P)				0	0	0	0
804.4	OTHER PURCHASES - (P)	30,343	40,841	55,439	39,285	2,712	2,649	171,269
804.5	DEMAND or RESERV. CHG - (TRANS)							
804.6	SCHEDULING PENALTIES	16,349	(16,349)	0	0	0	0	0
804.7	DEMAND or RESERVATION (TSS)						0	0
804.8	OVERRUN, ETC (END-USE)						0	0
		8,123,130	11,340,209	13,375,100	12,708,039	12,121,757	11,950,355	69,598,590
		1,065,028	(1,065,028)	(483,909)				(483,909)
		1	2,381	(2,381)	2,379,997	8,103,911	10,110,530	473,379
			1,808	1		9,61,028	(1)	62,856
ADJUSTMENTS		9,188,159	10,279,370	12,888,812	13,088,036	12,286,696	11,919,824	69,650,896

SPECIFIED
 CONFIDENTIAL

COMPANY: PEOPLES GAS SYSTEM, INC.
 SUBJECT: PGA ACCOUNTS FROM G/L
 PERIOD: 12 MONTHS ENDED 9/30/94
 AUDITOR: J. WERNERSON

PGA AUDIT
 BOOKET SA-0003-04
 RANGE: A1-A440
 FILENAME: QAUD-8

**SPECIFIED
 CONFIDENTIAL**

A/C NO.	A/C TITLE	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	SIX MONTH TOTAL
801.1	FIELD LINE-TRANSPORT SYS SLP							
804.1	DEMAND OR RESERV. CHG - (Pipeline)	0	0	0	0	0	0	0
804.2	COMMODITY CHARGE - (P)	40,085	20,105	24,291	36,048	24,767	64,619	209,914
804.3	OVERHEAD CHARGE - (P)	0	0	0	0	0	(2,066)	(2,066)
804.4	OTHER PARCAGES - (P)	0	0	0	0	0	0	0
804.5	DEMAND OR RESERV. CHG - (TRAMS)	0	0	0	0	0	0	0
804.6	SCHEDULING PENALTIES	0	0	0	0	0	0	0
804.7	DEMAND OR RESERVATION (TSS)	0	0	0	0	0	0	0
804.8	OVERHEAD, ETC (END-USE)	0	0	0	0	0	0	0
ADJUSTMENTS								
		9,893,461	10,125,046	9,121,561	7,295,883	7,125,402	6,579,524	49,108,392
//		(56,504)	121,169,712	1,313,368	1,411,233,363	45,161,689	68,144,289	1,083,444
		0	0	0	0	0	5,215,0	0
		1	0	0	0	0	(1)	0
		9,836,958	10,294,758	8,753,414	7,529,246	7,083,743	6,693,719	50,171,838

SOURCE: GENERAL LEDGER

Peoples Gas System, Inc.
 Reconciliation of General Ledger Expense to PGA Filing Expense
 For the 12 Months Ended September 1994
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**SPECIFIED
 CONFIDENTIAL**

25-Oct-94

**SPECIFIED
 CONFIDENTIAL**

Oct '93	Total Expenses Booked		
	1. Purchase from 3rd party supplier included in PGA filing; but, not booked until Nov '93 -		1
	Rounding		
	PGA Filing		\$9,188,159
Nov '93	Total Expenses Booked		
	2. Purchase from 3rd party supplier booked in Nov '93; but, included in Oct '93 PGA filing -		
	3. Actual expenses A/C No. 804-01-Dept. 260 and 320	\$43,362	
	Expenses per PGA audit w/s A/C No. 804-01-Dept. 260 and 320	40,982	2,380
	4. Credit included in PGA filing for Scheduling Penalties to be reimbursed by an End-User.		1,808
	Rounding		1
	PGA Filing		\$10,279,370
Dec '93	Total Expenses Booked		
	5. Gas purchases/transportation cost included in PGA filing		
	5. Less accrued gas purchases/transp. costs-		
	6. Actual expenses A/C No. 804-01-Dept. 260 and 320	\$40,239	
	Expenses per PGA audit w/s A/C No. 804-01-Dept. 260 and 320	42,619	(2,380)
	PGA Filing		\$12,888,812
Jan '94	Total Expenses Booked		
	7. Gas purchases/transportation cost included in PGA filing		
	7. Less accrued gas purchases/transp. costs-		
	7. Prior month adjustment		
	PGA Filing		\$13,088,036
Feb '94	Total Expenses Booked		
	8. Prior month adjustment		
	9. Net no notice imbalance cashout with FGT		61,028
	PGA Filing		\$12,286,696

Peoples Gas System, Inc.
 Reconciliation of General Ledger Expense to PGA Filing Expense
 For the 12 Months Ended September 1994
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**SPECIFIED
 CONFIDENTIAL**

25-Oct-94

**SPECIFIED
 CONFIDENTIAL**

Mar '94	Total Expenses Booked	
	10. Transportation costs- SFCA-included in PGA filing	
	10. Less accrued transportation costs-SFCA	
	Rounding	-1
	PGA Filing	\$11,919,824
Apr '94	Total Expenses Booked	
	11. Gas purchases/transportation cost included in PGA filing	
	11. Less accrued gas purchases/transp. costs-	
	11. Prior month adjustment-SFCA	
	Rounding	1
	PGA Filing	\$9,836,958
May '94	Total Expenses Booked	
	12. Gas purchases/transportation cost included in PGA filing	
	12. Less accrued gas purchases/transp. costs-	
	12. Prior month adjustment!	
	PGA Filing	\$10,294,758
Jun '94	Total Expenses Booked	
	13. Gas purchases/transportation cost included in PGA filing	
	13. Less accrued gas purchases/transp. costs-	
	13. Prior month adjustment!	
	Rounding	(1)
	PGA Filing	\$8,753,414
Jul '94	Total Expenses Booked	
	14. Gas purchases/transportation cost included in PGA filing	
	14. Less accrued gas purchases/transp. costs-	

Peoples Gas System, Inc.
 Reconciliation of General Ledger Expense to PGA Filing Expense
 For the 12 Months Ended September 1994
 g:\gasact\pga\pgaaud94.wk4

**SPECIFIED
 CONFIDENTIAL**

16-Nov-94

	14. Prior month adjustment		
	PGA Filing		\$7,529,246
Aug '94	Total Expenses Booked		
	15. Gas purchases/transportation cost included in PGA filing		
	15. Less accrued gas purchases/transp. costs-		
	15. Prior month adjustment		
	Rounding		1
	PGA Filing		\$7,063,743
Sep '94	Total Expenses Booked per PGA audit worksheet		
	16. Prior month adjustment		
	PGA Filing		\$6,693,719

COMPANY: PEOPLES GAS SYSTEM, INC.

SCHEDULE A-1/MF-AO

ESTIMATE FOR THE PERIOD: OCTOBER 93 THROUGH MARCH 94
 CURRENT MONTH: OCTOBER 1993

(A) CENTS PER THERM	(B)	(C)	(D)
	ORIGINAL PROJECTION	FLEX DOWN ESTIMATE	DIFFERENCE
<u>PIPELINE</u>			
40 OTHER PIPELINE SERVICES(1/22)	0.00694	0.33372	(0.32678)
41 G-DEMAND	0.00000	0.03058	(0.03058)
42 OVERRUN (4/24)	0.00000	0.00000	0.00000
43 OTHER PURCHASES(FGT & DIRECT) (5/25) LESS END-USE CONTRACT	0.00000	0.00000	0.00000
44 G-DEMAND	0.00000	0.03058	(0.03058)
45 TOTAL PURCHASES (7/27)	0.00694	4.75857	(0.07096)
<u>TRANSPORTATION SYSTEM SUPPLY</u>			
46 a. COMMODITY Pipeline(FGT) (8a/28a)	0.00259	0.01543	(0.01284)
46 b. COMMODITY Pipeline(SONAT) (8b/28b)	0.01915	0.01915	0.00000
46 c. COMMODITY Pipeline(SO. GA.) (8c/28c)	0.01228	0.01228	0.00000
46 d. COMM. Other(THIRD PARTY) (8d/28d)			
47 a. DEMAND (FGT) (9a/29a)	0.03659	0.03031	0.00628
47 b. DEMAND (SONAT) (9b/29b)	0.03438	0.03438	0.00000
47 c. DEMAND (SO. GA.) (9c/29c)	0.02248	0.02248	0.00000
48 SCHEDULING PENALTIES (10/30)	0.00000	0.00000	0.00000
49 OVERRUN (11/31) LESS END-USE CONTRACT	0.00000	0.00000	0.00000
50 COMMODITY Pipeline(FGT) (12/32)	0.00259	0.01543	(0.01284)
51 DEMAND (FGT) (13/33)	0.03659	0.03031	0.00628
52 SCHEDULING PENALTIES (14/34)	0.00000	0.00000	0.00000
53 TOTAL TRANSPORTATION COST (15/35)	0.44019	0.30402	0.05654
54 TOTAL PIPELINE AND TRANS. (16/36)	0.44254	0.32080	0.09954
55 NET UNBILLED	0.00000	0.00000	0.00000
56 COMPANY US (E-2)	0.00000	0.00000	0.00000
57 TOTAL THERM SALES (54)	0.44254	0.32080	0.09954
58 TRUE-UP (E-2)	(0.00296)	(0.00296)	0.00000
59 TOTAL COST OF GAS (57+58)	0.43958	0.31784	0.09954
60 REVENUE TAX FACTOR	1.00376	1.00376	0.00000
61 PGA FACTOR ADJ. FOR TAXES (59*60)	0.44123	0.31903	0.00000
62 PGA FACTOR ROUNDED TO NEAREST .001 CENTS PER THERM	44.123	31.903	0.000

To
w/p 41

SEARCHED
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COMPANY: PEOPLES GAS SYSTEM, INC.

SCHEDULE A-1/MF-AO

ESTIMATE FOR THE PERIOD: OCTOBER 93 THROUGH MARCH 94
 CURRENT MONTH: NOVEMBER 1993

(A) CENTS PER THERM	(B) ORIGINAL PROJECTION	(C) FLEX DOWN ESTIMATE	(D) DIFFERENCE
PIPELINE			
40 OTHER PIPELINE SERVICES(1/22)	0.00894	0.00894	0.00000
41 G-DEMAND	0.00000	0.00000	0.00000
42 OVERRUN (4/24)	0.00000	0.00000	0.00000
43 OTHER PURCHASES(FGT & DIRECT) (5/25) LESS END-USE CONTRACT	0.00000	0.00000	0.00000
44 G-DEMAND	0.00000	0.00000	0.00000
45 TOTAL PURCHASED (7/27)	0.00894	0.00894	0.00000
TRANSPORTATION SYSTEM SUPPLY			
46 a. COMMODITY Pipeline(FGT) (8a/28a)	0.00259	0.01355	0.01096
46 b. COMMODITY Pipeline(SONAT) (8b/28b)	0.01915	0.00322	(0.01593)
46 c. COMMODITY Pipeline(SO. GA.) (8c/28c)	0.01228	0.00207	(0.01021)
46 d. COMM. Other(THIRD PARTY) (8d/28d)			
47 a. DEMAND (FGT) (9a/29a)	0.03659	0.04285	0.00626
47 b. DEMAND (SONAT) (9b/29b)	0.03438	0.04590	0.01152
47 c. DEMAND (SO. GA.) (9c/29c)	0.02248	0.01902	(0.00346)
48 SCHEDULING PENALTIES (10/30)	0.00000	0.00000	0.00000
49 OVERRUN (11/31) LESS END-USE CONTRACT	0.00000	0.00000	0.00000
50 COMMODITY Pipeline(FGT) (12/32)	0.00259	0.01055	0.00796
51 DEMAND (FGT) (13/33)	0.03659	0.03865	0.00026
52 SCHEDULING PENALTIES (14/34)	0.00000	0.00000	0.00000
53 TOTAL TRANSPORTATION COST (15/35)	0.49792	0.30927	(0.27415)
54 TOTAL PIPELINE AND TRANS. (16/36)	0.49999	0.31083	(0.27415)
55 NET UNBILLED	0.00000	0.00000	0.00000
56 COMPANY USE (E-2)	0.00000	0.00000	0.00000
57 TOTAL THERM SALES (54)	0.49999	0.31083	(0.27415)
58 TRUE-UP (E-2)	(0.00296)	(0.00296)	0.00000
59 TOTAL COST OF GAS (57+58)	0.49703	0.30787	(0.27415)
60 REVENUE TAX FACTOR	1.00376	1.00376	0.00000
61 PGA FACTOR ADJ. FOR TAXES (59*60)	0.49890	0.30903	0.00000
62 PGA FACTOR ROUNDED TO NEAREST .001 CENTS PER THERM	49.890	30.903	0.000

To
w/p 41

**SPECIFIED
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10-8
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COMPANY: PEOPLES GAS SYSTEM, INC.

SCHEDULE A-1/MF-AO

ESTIMATE FOR THE PERIOD: OCTOBER 93 THROUGH MARCH 94
 CURRENT MONTH: DECEMBER 1993

(A) CENTS PER THERM	(B) ORIGINAL PROJECTION	(C) FLEX DOWN ESTIMATE	(D) DIFFERENCE
PIPELINE			
40 OTHER PIPELINE SERVICES(1/22)	0.00694	0.00694	0.00000
41 G-DEMAND	0.00000	0.00000	0.00000
42 OVERRUN (4/24)	0.00000	0.00000	0.00000
43 OTHER PURCHASES(FGT & DIRECT) (5/25) LESS END-USE CONTRACT	0.00000	0.00000	0.00000
44 G-DEMAND	0.00000	0.00000	0.00000
45 TOTAL PURCHASED (7/27)	0.00694	0.00694	0.00000
TRANSPORTATION SYSTEM SUPPLY			
46 a. COMMODITY Pipeline(FGT) (8a/28a)	0.00259	0.01355	0.01096
46 b. COMMODITY Pipeline (SONAT) (8b/28b)	0.01383	0.00322	(0.01061)
46 c. COMMODITY Pipeline(SO. GA.) (8c/28c)	0.01025	0.00207	(0.00818)
46 d. COMM. Other(THIRD PARTY) (8d/28d)			
47 a. DEMAND (FGT) (9a/29a)	0.03659	0.04285	0.00626
47 b. DEMAND (SONAT) (9b/29b)	0.03438	0.04590	0.01152
47 c. DEMAND (SO. GA.) (9c/29c)	0.02248	0.01902	(0.00346)
48 SCHEDULING PENALTIES (10/30)	0.00000	0.00000	0.00000
49 OVERRUN (11/31) LESS END-USE CONTRACT	0.00000	0.00000	0.00000
50 COMMODITY Pipeline(FGT) (12/32)	0.00259	0.01355	0.01096
51 DEMAND (FGT) (13/33)	0.03659	0.04285	0.00626
52 SCHEDULING PENALTIES (14/34)	0.00000	0.00000	0.00000
53 TOTAL TRANSPORTATION COST (15/35)	0.44135	0.29954	(0.23784)
54 TOTAL PIPELINE AND TRANS. (16/36)	0.44303	0.30087	(0.23784)
55 NET UNBILLED	0.00000	0.00000	0.00000
56 COMPANY USE (E-2)	0.00000	0.00000	0.00000
57 TOTAL THERM SALES (54)	0.44303	0.30087	(0.23784)
58 TRUE-UP (E-2)	(0.00296)	(0.00296)	0.00000
59 TOTAL COST OF GAS (57+58)	0.44007	0.29791	(0.23784)
60 REVENUE TAX FACTOR	1.00376	1.00376	0.00000
61 PGA FACTOR ADJ. FOR TAXES (59*60)	0.44172	0.29903	0.00000
62 PGA FACTOR ROUNDED TO NEAREST .001 CENTS PER THERM	44.172	29.903	0.000

To
w/1/41

**SPECIFIED
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COMPANY: PEOPLES GAS SYSTEM, INC.

SCHEDULE A-1/MF-A0

ESTIMATE FOR THE PERIOD: OCTOBER 93 THROUGH MARCH 94
 CURRENT MONTH: JANUARY 1994

(A) CENTS PER THERM	(B) ORIGINAL PROJECTION	(C) FLEX DOWN ESTIMATE	(D) DIFFERENCE
PIPELINE			
40 OTHER PIPELINE SERVICES(1/22)	0.00694	0.00694	0.00000
41 G-DEMAND	0.00000	0.00000	0.00000
42 OVERRUN (4/24)	0.00000	0.00000	0.00000
43 OTHER PURCHASES(FGT & DIRECT) (5/25) LESS END-USE CONTRACT	0.00000	0.00000	0.00000
44 G-DEMAND	0.00000	0.00000	0.00000
45 TOTAL PURCHASED (7/27)	0.00694	0.00000	(0.00694)
TRANSPORTATION SYSTEM SUPPLY			
46 a. COMMODITY Pipeline(FGT) (8a/28a)	0.00259	0.01055	0.00796
46 b. COMMODITY Pipeline(SONAT) (8b/28b)	0.00851	0.00322	(0.00529)
46 c. COMMODITY Pipeline(SO. GA.) (8c/28c)	0.00823	0.00207	(0.00616)
46 d. COMM. Other(THIRD PARTY) (8d/28d)			
47 a. DEMAND (FGT) (9a/29a)	0.03659	0.04285	0.00626
47 b. DEMAND (SONAT) (9b/29b)	0.03438	0.04590	0.01152
47 c. DEMAND (SO. GA.) (9c/29c)	0.02248	0.01902	(0.00346)
48 SCHEDULING PENALTIES (10/30)	0.00000	0.00000	0.00000
49 OVERRUN (11/31) LESS END-USE CONTRACT	0.00000	0.00000	0.00000
50 COMMODITY Pipeline(FGT) (12/32)	0.00259	0.01055	0.00796
51 DEMAND (FGT) (13/33)	0.03659	0.04285	0.00626
52 SCHEDULING PENALTIES (14/34)	0.00000	0.00000	0.00000
53 TOTAL TRANSPORTATION COST (15/35)	0.41818	0.27973	(0.21679)
54 TOTAL PIPELINE AND TRANS. (16/36)	0.41975	0.28095	(0.21679)
55 NET UNBILLED	0.00000	0.00000	0.00000
56 COMPANY USE (E-2)	0.00000	0.00000	0.00000
57 TOTAL THERM SALES (54)	0.41975	0.28095	(0.21679)
58 TRUE-UP (E-2)	(0.00296)	(0.00296)	0.00000
59 TOTAL COST OF GAS (57+58)	0.41679	0.27799	(0.21679)
60 REVENUE TAX FACTOR	1.00376	1.00376	0.00000
61 PGA FACTOR ADJ. FOR TAXES (59*60)	0.41835	0.27903	0.00000
62 PGA FACTOR ROUNDED TO NEAREST .001 CENTS PER THERM	41.835	27.903	0.000

To
w/ 41

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COMPANY: PEOPLES GAS SYSTEM, INC.

SCHEDULE A-1/MF-A0

ESTIMATE FOR THE PERIOD: OCTOBER 93 THROUGH MARCH 94
 CURRENT MONTH: FEBRUARY 1994

	(A) CENTS PER THERM	(B) ORIGINAL PROJECTION	(C) FLEX DOWN ESTIMATE	(D) DIFFERENCE
PIPELINE				
40 OTHER PIPELINE SERVICES(1/22)		0.00694	0.00694	0.00000
41 G-DEMAND		0.00000	0.00000	0.00000
42 OVERRUN (4/24)		0.00000	0.00000	0.00000
43 OTHER PURCHASES(FGT & DIRECT) (5/25)		0.00000	0.00000	0.00000
LESS END-USE CONTRACT				
44 G-DEMAND		0.00000	0.00000	0.00000
45 TOTAL PURCHASED (7/27)		0.00694	0.00000	(0.00694)
TRANSPORTATION SYSTEM SUPPLY				
46 a. COMMODITY Pipeline(FGT) (8a/28a)		0.00259	0.00993	0.00734
46 b. COMMODITY Pipeline(SONAT) (8b/28b)		0.01738	0.00520	(0.01218)
46 c. COMMODITY Pipeline(SO. GA.) (8c/28c)		0.01160	0.00244	(0.00916)
46 d. COMM. Other(THIRD PARTY) (8d/28d)				
47 a. DEMAND (FGT) (9a/29a)		0.03659	0.04331	0.00672
47 b. DEMAND (SONAT) (9b/29b)		0.03438	0.04475	0.01037
47 c. DEMAND (SO. GA.) (9c/29c)		0.02248	0.01840	(0.00408)
48 SCHEDULING PENALTIES (10/30)		0.00000	0.00000	0.00000
49 OVERRUN (11/31)		0.00000	0.00000	0.00000
LESS END-USE CONTRACT				
50 COMMODITY Pipeline(FGT) (12/32)		0.00259	0.00993	0.00734
51 DEMAND (FGT) (13/33)		0.03659	0.04331	0.00672
52 SCHEDULING PENALTIES (14/34)		0.00000	0.00000	0.00000
53 TOTAL TRANSPORTATION COST (15/35)		0.36719	0.27973	(0.47825)
54 TOTAL PIPELINE AND TRANS. (16/36)		0.36853	0.28094	(0.47825)
55 NET UNBILLED		0.00000	0.00000	0.00000
56 COMPANY USE (E-2)		0.00000	0.00000	0.00000
57 TOTAL THERM SALES (54)		0.36853	0.28094	(0.47825)
58 TRUE-UP (E-2)		(0.00296)	(0.00296)	0.00000
59 TOTAL COST OF GAS (57+58)		0.36558	0.27798	(0.47825)
60 REVENUE TAX FACTOR		1.00376	1.00376	0.00000
61 PGA FACTOR ADJ. FOR TAXES (59*60)		0.36695	0.27903	0.00000
62 PGA FACTOR ROUNDED TO NEAREST .001 CENTS PER THERM		36.695	27.903	0.000

To
 w/p 41

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10-8
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COMPANY: PEOPLES GAS SYSTEM, INC.

SCHEDULE A-1/MF-AO

ESTIMATE FOR THE PERIOD: OCTOBER 93 THROUGH MARCH 94
 CURRENT MONTH: MARCH 1994

(A) CENTS PER THERM	(B) REVISED PROJECTION	(C) FLEX DOWN ESTIMATE	(D) DIFFERENCE
PIPELINE			
40 OTHER PIPELINE SERVICES(1/22)	0.00694	0.00694	0.00000
41 G-DEMAND	0.00000	0.00000	0.00000
42 OVERRUN (4/24)	0.00000	0.00000	0.00000
43 OTHER PURCHASES(FGT & DIRECT) (5/25)	0.00000	0.00000	0.00000
LESS END-USE CONTRACT			
44 G-DEMAND	0.00000	0.00000	0.00000
45 TOTAL PURCHASED (7/27)	0.00000	0.00000	0.00000
TRANSPORTATION SYSTEM SUPPLY			
46 a. COMMODITY Pipeline(FGT) (8a/28a)	0.01055	0.00993	(0.00062)
46 b. COMMODITY Pipeline(SONAT) (8b/28b)	0.00322	0.00520	0.00198
46 c. COMMODITY Pipeline(SO. GA.) (8c/28c)	0.00207	0.00244	0.00037
46 d. COMM. Other(THIRD PARTY) (8d/28d)			
47 a. DEMAND (FGT) (9a/29a)	0.04285	0.04331	0.00046
47 b. DEMAND (SONAT) (9b/29b)	0.04590	0.04475	(0.00115)
47 c. DEMAND (SO. GA.) (9c/29c)	0.01902	0.01840	(0.00062)
48 SCHEDULING PENALTIES (10/30)	0.00000	0.00000	0.00000
49 OVERRUN (11/31)	0.00000	0.00000	0.00000
LESS END-USE CONTRACT			
50 COMMODITY Pipeline(FGT) (12/32)	0.01055	0.00993	(0.00062)
51 DEMAND (FGT) (13/33)	0.00322	0.04331	0.04009
52 SCHEDULING PENALTIES (14/34)	0.00000	0.00000	0.00000
53 TOTAL TRANSPORTATION COST (15/35)	0.34906	0.31342	0.01306
54 TOTAL PIPELINE AND TRANS. (16/36)	0.35043	0.28593	0.01306
55 NET UNBILLED	0.00000	0.00000	0.00000
56 COMPANY USE (E-2)	0.00000	0.00000	0.00000
57 TOTAL THERM SALES (54)	0.35043	0.28593	0.01306
58 TRUE-UP (E-2)	(0.00296)	(0.00296)	0.00000
59 TOTAL COST OF GAS (57+58)	0.34747	0.28297	0.01306
60 REVENUE TAX FACTOR	1.00376	1.00376	0.00000
61 PGA FACTOR ADJ. FOR TAXES (59*60)	0.34878	0.28403	0.00000
62 PGA FACTOR ROUNDED TO NEAREST .001 CENTS PER THERM	34.878	28.403	0.000

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TO 4/1/94

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10-8
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COMPANY: PEOPLES GAS SYSTEM, INC.

SCHEDULE A-1

ESTIMATE FOR THE PERIOD: APRIL 94 THROUGH MARCH 95
CURRENT MONTH: APRIL 1994

(A) CENTS PER THERM		(B)	(C)	(D)	
		ORIGINAL PROJECTION	FLEX DOWN ESTIMATE	DIFFERENCE	
28	COMM. Pipeline (FGT)	(1/15)	0.00993	0.00993	0.00000
28a	COMM. Pipeline (SONAT)	(1a/15a)	0.00520	0.00520	0.00000
28b	COMM. Pipeline (SO. GA.)	(1b/15b)	0.00244	0.00244	0.00000
29	NO NOTICE SERVICE	(2/16)	0.00694	0.00694	0.00000
30	SWING SERVICE-DEMAND	(3/17)	0.02900	0.00000	(0.02900)
31	COMM. Other (THIRD PARTY)	(4/18)			
32	DEMAND (FGT)	(5/19)	0.04331	0.04331	0.00000
32a	DEMAND (SONAT)	(5a/19a)	0.04475	0.04475	(0.00000)
32b	DEMAND (SO. GA.)	(5b/19b)	0.01840	0.01840	0.00000
33	OTHER	(6/20)	0.60000	0.00000	(0.60000)
LESS END-USE CONTRACT					
34	COMMODITY Pipeline (FGT)	(7/21)	0.00000	0.00993	0.00993
35	DEMAND (FGT)	(8/22)	0.00000	0.04331	0.04331
36		(9/23)	0.00000	0.00000	0.00000
37	TOTAL COST	(11/24)	0.37388	0.28391	(0.08997)
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)	0.37388	0.28391	(0.08997)
41	TRUE-UP	(E-4)	(0.00095)	(0.00095)	0.00000
42	TOTAL COST OF GAS	(40+41)	0.37293	0.28296	(0.08996)
43	REVENUE TAX FACTOR		1.00376	1.00376	0.00000
44	PGA FACTOR ADJUSTED FOR TAXES	(42x43)	0.37433	0.28403	0.00000
45	PGA FACTOR ROUNDED TO NEAREST .001		37.433	28.403	0.000

To w/p 41

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COMPANY: PEOPLES GAS SYSTEM, INC.

SCHEDULE A-1

ESTIMATE FOR THE PERIOD: APRIL 94 THROUGH MARCH 95
CURRENT MONTH: MAY 1994

(A) CENTS PER THERM		(B)	(C)	(D)
		ORIGINAL PROJECTION	FLEX DOWN ESTIMATE	DIFFERENCE
28	COMM. Pipeline (FGT) (1/15)	0.00993	0.00993	(0.00000)
28a	COMM. Pipeline (SO. IAT) (1a/15a)	0.00520	0.00520	0.00000
28b	COMM. Pipeline (SO. GA.) (1b/15b)	0.00244	0.00244	0.00000
29	NO NOTICE SERVICE (2/16)	0.00694	0.00694	0.00000
30	SWING SERVICE-DEMAND (3/17)	0.02900	0.00000	(0.02900)
31	COMM. Other (THIRD PARTY) (4/18)			
32	DEMAND (FGT) (5/19)	0.04331	0.04331	0.00000
32a	DEMAND (SONAT) (5a/19a)	0.04475	0.04475	0.00000
32b	DEMAND (SO. GA.) (5b/19b)	0.01840	0.01840	0.00000
33	OTHER (6/20)	0.50000	0.00000	(0.50000)
LESS END-USE CONTRACT				
34	COMMODITY Pipeline (FGT) (7/21)	0.00000	0.00993	0.00993
35	DEMAND (FGT) (8/22)	0.00000	0.04331	0.04331
36	(9/23)	0.00000	0.00000	0.00000
37	TOTAL COST (11/24)	0.34974	0.28890	(0.06084)
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)	0.34974	0.28890	(0.06084)
41	TRUE-UP (E-4)	(0.00095)	(0.00095)	0.00000
42	TOTAL COST OF GAS (40+41)	0.34880	0.28795	(0.06085)
43	REVENUE TAX FACTOR	1.00376	1.00376	0.00000
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.35011	0.28903	0.00000
45	PGA FACTOR ROUNDED TO NEAREST .001	35.011	28.903	0.000

TO w/A 41

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8SPECIFIED
CONFIDENTIAL

Composite Exhibit No. _____

Docket No. 940003-GU

Peoples Gas System, Inc.

===FLEX DOWN===

Page 3 of 3

COMPANY: PEOPLES GAS SYSTEM, INC.

SCHEDULE A-1

ESTIMATE FOR THE PERIOD: APRIL 94 THROUGH MARCH 95
CURRENT MONTH: JUNE 1994

**SPECIFIED
CONFIDENTIAL**

(A) CENTS PER THERM		(B)	(C)	(D)	
		ORIGINAL PROJECTION	FLEX DOWN ESTIMATE	DIFFERENCE	
28	COMM. Pipeline (FGT)	(1/15)	0.00993	0.00993	0.00000
28a	COMM. Pipeline (SONAT)	(1a/15a)	0.00520	0.00520	0.00000
28b	COMM. Pipeline (SO. GA.)	(1b/15b)	0.00244	0.00244	0.00000
29	NO NOTICE SERVICE	(2/16)	0.00694	0.00694	0.00000
30	SWING SERVICE-DEMAND	(3/17)	0.02900	0.00000	(0.02900)
31	COMM. Other (THIRD PARTY)	(4/18)			
32	DEMAND (FGT)	(5/19)	0.04331	0.04331	0.00000
32a	DEMAND (SONAT)	(5a/19a)	0.04475	0.04475	0.00000
32b	DEMAND (SO. GA.)	(5b/19b)	0.01840	0.01840	0.00000
33	OTHER	(6/20)	0.50000	0.00000	(0.50000)
LESS END-USE CONTRACT					
34	COMMODITY Pipeline (FGT)	(7/21)	0.00000	0.00993	0.00993
35	DEMAND (FGT)	(8/22)	0.00000	0.04331	0.04331
36		(9/23)	0.00000	0.00000	0.00000
37	TOTAL COST	(11/24)	0.32446	0.29388	(0.03058)
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)	0.32446	0.29388	(0.03058)
41	TRUE-UP	(E-4)	(0.00095)	(0.00095)	0.00000
42	TOTAL COST OF GAS	(40+41)	0.32351	0.29293	(0.03058)
43	REVENUE TAX FACTOR		1.00376	1.00376	0.00000
44	PGA FACTOR ADJUSTED FOR TAXES	(42x43)	0.32473	0.29403	0.00000
45	PGA FACTOR ROUNDED TO NEAREST .001		32.473	29.403	0.000

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w/ 41

10-8
7

COMPANY: PEOPLES GAS SYSTEM, INC.

SCHEDULE A-1

**SPECIFIED
CONFIDENTIAL**

ESTIMATE FOR THE PERIOD: APRIL 94 THROUGH MARCH 95

CURRENT MONTH: JULY 1994

(A) CENT \$ PER THERM		(B)	(C)	(D)
		ORIGINAL PROJECTION	FLEX DOWN ESTIMATE	DIFFERENCE
28	COMM. Pipeline (FGT) (1/15)	0.00993	0.00993	0.00000
28a	COMM. Pipeline (SONAT) (1a/15a)	0.00520	0.00520	0.00000
28b	COMM. Pipeline (SO. GA.) (1b/15b)	0.00244	0.00244	0.00000
29	NO NOTICE SERVICE (2/16)	0.00694	0.00694	0.00000
30	SWING SERVICE-DEMAND (3/17)	0.02900	0.00000	(0.02900)
31	COMM. Other (THIRD PARTY) (4/18)			
32	DEMAND (FGT) (5/19)	0.04331	0.04331	0.00000
32a	DEMAND (SONAT) (5a/19a)	0.04475	0.04475	0.00000
32b	DEMAND (SO. GA.) (5b/19b)	0.01840	0.01840	0.00000
33	OTHER (5/20)	0.50000	0.00000	(0.50000)
LESS END-USE CONTRACT				
34	COMMODITY Pipeline (FGT) (7/21)	0.00000	0.00993	0.00993
35	DEMAND (FGT) (8/22)	0.00000	0.04331	0.04331
36	(9/23)	0.00000	0.00000	0.00000
37	TOTAL COST (11/24)	0.33014	0.29388	(0.03626)
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)	0.33014	0.29388	(0.03626)
41	TRUE-UP (E-4)	(0.00095)	(0.00095)	0.00000
42	TOTAL COST OF GAS (40+41)	0.32919	0.29293	(0.03626)
43	REVENUE TAX FACTOR	1.00376	1.00376	0.00000
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.33043	0.29403	0.00000
45	PGA FACTOR ROUNDED TO NEAREST .001	33.043	29.403	0.000

16 w/p 41

10-8
10

Composite Exhibit No. _____

Docket No. 940003-GU

Peoples Gas System, Inc.

===FLEX DOWN===

Page 3 of 3

COMPANY: PEOPLES GAS SYSTEM, INC.

SCHEDULE A-1

ESTIMATE FOR THE PERIOD: APRIL 94 THROUGH MARCH 95
CURRENT MONTH: AUGUST 1994

**SPECIFIED
CONFIDENTIAL**

(A) CENTS PER THERM		(B)	(C)	(D)
		ORIGINAL PROJECTION	FLEX DOWN ESTIMATE	DIFFERENCE
28	COMM. Pipeline (FGT) (1/15)	0.00993	0.00719	(0.00274)
28a	COMM. Pipeline (SONAT) (1a/15a)	0.00620	0.00520	0.00000
28b	COMM. Pipeline (SO. GA.) (1b/15b)	0.00244	0.00244	0.00000
29	NO NOTICE SERVICE (2/16)	0.00694	0.00694	0.00000
30	SWING SERVICE (3/17)	0.02900	0.00000	(0.02900)
31	COMM. Other (THIRD PARTY) (4/18)			
32	DEMAND (FGT) (5/19)	0.04331	0.04331	0.00000
32a	DEMAND (SONAT) (5a/19a)	0.04475	0.04475	0.00000
32b	DEMAND (SO. GA.) (5b/19b)	0.01840	0.01840	0.00000
33	OTHER (5/20)	0.50000	0.00000	(0.50000)
LESS END-USE CONTRACT				
34	COMMODITY Pipeline (FGT) (7/21)	0.00000	0.00719	0.00719
35	DEMAND (FGT) (8/22)	0.00000	0.04331	0.04331
36	(9/23)	0.00000	0.00000	0.00000
37	TOTAL COST (11/24)	0.30595	0.28392	(0.02203)
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)	0.30595	0.28392	(0.02203)
41	TRUE-UP (E-4)	(0.00095)	(0.00095)	0.00000
42	TOTAL COST OF GAS (40+41)	0.30500	0.28297	(0.02203)
43	REVENUE TAX FACTOR	1.00376	1.00376	0.00000
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.30615	0.28403	0.00000
45	PGA FACTOR ROUNDED TO NEAREST .001	30.615	28.403	0.000

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To W/P 41

10-8
11

COMPANY: PEOPLES GAS SYSTEM, INC.

SCHEDULE A-1

ESTIMATE FOR THE PERIOD: APRIL 94 THROUGH MARCH 95

CURRENT MONTH: SEPTEMBER 1994

**SPECIFIED
CONFIDENTIAL**

(A) CENTS PER THERM		(B)	(C)	(D)
		ORIGINAL PROJECTION	FLEX DOWN ESTIMATE	DIFFERENCE
28	COMM. Pipeline (FGT) (1/15)	0.00993	0.00719	(0.00274)
28a	COMM. Pipeline (SONAT) (1a/15a)	0.00520	0.00520	0.00000
28b	COMM. Pipeline (SO. GA.) (1b/15b)	0.00244	0.00244	0.00000
29	NO NOTICE SERVICE (2/16)	0.00694	0.00694	0.00000
30	SWING SERVICE (3/17)	0.02900	0.00000	(0.02900)
31	COMM. Other (THIRD PARTY) (4/18)			
32	DEMAND (FGT) (5/19)	0.04331	0.04331	0.00000
32a	DEMAND (SONAT) (5a/19a)	0.04475	0.04475	0.00000
32b	DEMAND (SO. GA.) (5b/19b)	0.01840	0.01840	0.00000
33	OTHER (6/20)	0.50000	0.00000	(0.50000)
LESS END-USE CONTRACT				
34	COMMODITY Pipeline (FGT) (7/21)	0.00000	0.00719	0.00719
35	DEMAND (FGT) (8/22)	0.00000	0.04331	0.04331
36	(9/23)	0.00000	0.00000	0.00000
37	TOTAL COST (11/24)	0.33330	0.27395	(0.05935)
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)	0.33330	0.27395	(0.05935)
41	TRUE-UP (E-4)	(0.00095)	(0.00095)	0.00000
42	TOTAL COST OF GAS (40+41)	0.33235	0.27300	(0.05935)
43	REVENUE TAX FACTOR	1.00376	1.00376	0.00000
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.33360	0.27403	0.00000
45	PGA FACTOR ROUNDED TO NEAREST .001	33.360	27.403	0.000

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To 6/10/41

10-8
12

COMPANY: PEOPLES GAS SYSTEM, INC.
 SUBJECT: 6-MONTH SUMMARY OF GAS PURCHASES
 PERIOD: APRIL 1994 - SEPTEMBER 1994
 AUDITOR: J. McPHERSON

PGA AUDIT
 DKT 94-0003-GJ
 FILENAME: 43B.SUM
 RANGE: A1..P60

SPECIFIED CONFIDENTIAL

43B

Audit Step
II 475

COST OF PURCHASED GAS		(col. 1)	(col. 2)	(col. 3)	(col. 4)	(col. 5)	(col. 6)	(col. 1 to 6)
-----PIPELINE-----		APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	6-MO. TOTAL
1 COMMODITY								
2 NO NOTICE SERVICE								
3 SWING SERVICE	*							
4 COMMODITY (Other)								
5 DEMAND								
6 OTHER		(5,414)	24,126	2,817	(67,365)	31,653	37,572	43,309
6 a. GROSS PIPELINE COSTS (Agree w/ G/L, W/P 448)		9,836,958	10,294,758	8,753,414	7,529,246	7,063,743	6,693,719	50,171,838
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)								
8 DEMAND	*							
9 OTHER								
10								
11 TOTAL NET COST OF GAS PURCH (6a - 7-8-9-10)		8,754,752	9,196,458	7,446,083	6,207,463	6,220,307	5,717,890	43,542,953
							To 2B (of 2)	
12 NET UNBILLED	41: B	(551,032)	(324,213)	(54,671)	(96,531)	(85,126)	(88,313)	(1,199,886)
13 COMPANY USE	43- 2B	6,271	5,871	10,135	8,230	10,546	8,931	49,984
14 TOTAL THERM SALES	41 B	7,757,419	8,524,681	7,909,754	6,453,884	6,421,666	6,333,442	43,400,846
SUMMARY OF COMPUTATION OF GAS COST FOR CALCULATION OF TRUE-UP								
PURCHASED GAS COST-PIPELINE	Ln 11	8,754,752	9,196,458	7,446,083	6,207,463	6,220,307	5,717,890	43,542,953
LESS:								
COMPANY USE	Ln 20	(6,271)	(5,871)	(10,135)	(8,230)	(10,546)	(8,931)	(49,984)
TOTAL PURCH GAS FOR TRUE-UP (STAFF)		8,748,481	9,190,587	7,435,948	6,199,233	6,209,761	5,708,959	43,492,969
TOTAL PURCH GAS FOR TRUE-UP (CO) Sch A-2, Ln. 3)		8,748,480	9,190,586	7,435,948	6,199,234	6,209,761	5,708,960	43,492,969
DIFFERENCE		1	1	0	(1)	0		0

SOURCE: AS REFERENCED

W/P 43B

* PER MONTHLY FININC SCMD A-1
 P. AGREED TO "OPEN ACCESS" RPT
 TRACES FROM W/P 43-3 "END USE SALES"

SOURCE AS NOTED

PEOPLES GAS SYSTEM, INC.

PGA DKT 940003 GU
 COST OF GAS
 9-30-94

Am 11/25/94
 Date 11/25/94

AMIT 500
 JIB4a

MARCH 1994 OPEN ACCESS GAS PURCHASE REPORT

PEOPLES GAS SYSTEM, INC.
 OPEN ACCESS GAS PURCHASE-FLORIDA GAS TRANSMISSION COMPANY
 MARCH 1994

**SPECIFIED
 CONFIDENTIAL**



(A) DESCRIPTION	(B) TYPE CHARGE	(C) THERMS PURCHASED	(D)	(E) PURCHASES	(F)
1 NNTS	DEMAND		22		1 804-01
2 NO NOTICE/MARK. DELIVERY IMB.		335,220	29a	24,840.40	10a 804-05
3 FTS-1	DEMAND		29		9 804-05
4 FTS-1	DEMAND				
5 ALERT DAY CHARGES			0 28c	0.00	8c 804-05
6 FTS-1	COMMODITY		28a		8a 804-05
7 FTS-1	COMMODITY				
8 TOTAL FGT					
9	COMMODITY		28b		8b 801-01
10	TRANS/COMM.		28a		8a 804-05
11	TRANS/DEMAND		29		9 804-05
12 SUNRISE	COMMODITY		25		5 804-02
13 CITY OF ST. PETERSBURG	COMMODITY		25		5 804-02
14 SFCA	COMMODITY				8a 804-05
15 SFCA	DEMAND				9 804-05
16 NO NOTICE/MARK. DEL. BOOKOUTS		0.00	32b		14a 804-05
17 SONAT CASHOUT OF PRE-636 IMB.	COMMODITY	(174,220.00)	29b	(38,564.79)	10b 801-01
18 SCHEDULING PENALTIES				0.00	10 804-06
19 LEGAL FEES				2,648.59	5 804-04
20 ADMINISTRATIVE COSTS				56,208.82	5 804-01
21	COMMODITY		28b		8b 801-01
22	COMMODITY		28b		8b 801-01
23	COMMODITY		28b		8b 801-01
24	COMMODITY		28b		8b 801-01
25	COMMODITY		28b		8b 801-01
26	COMMODITY		28b		8b 801-01
27	COMMODITY		28b		8b 801-01
28	COMMODITY		28b		8b 801-01
29	COMMODITY		28b		8b 801-01
30	COMMODITY		28b		8b 801-01
31	COMMODITY		28b		8b 801-01
32	COMMODITY *		28b		8b 801-01
33	COMMODITY *		28b		8b 801-01
34	TRANS/COMM. *		28a		8a 804-05
35	TRANS/DEMAND *		29		9 804-05
36	COMMODITY **		28b		8b 801-01
37 TOTAL			<u>167,712.061</u>	<u>\$11,919,824.89</u>	

*PRIOR MONTH ADJUSTMENT
 **PRIOR PERIOD ADJUSTMENT

VOUCHER TO INVOICE OR OTHER SUPPORTING DOCUMENTATION

NOTE - VOUCHER OPEN ACCESS RPT TO SUPPORTING INVOICES FOR ALL TWELVE MONTHS ENDING 9-30-94. I INCREASED MARCH '94 AS AN EXAMPLE OF WORK PERFORMED. ALL ADJUSTMENTS WERE MADE IN PERIOD RECEIVED OR NOTIFIED.

SOURCE - PRC IN MONTHLY FILING

43-1 A

PEOPLES GAS SYSTEM, INC.

P.G.S. - DKT 740003 GL

COST OF GAS

9-30-94

Jan 10/27/94
Kam 11/28/94

Audit Step

II B 43

SEPTEMBER "OPEN ACCESS REPORT"

PEOPLES GAS SYSTEM, INC.

OPEN ACCESS GAS PURCHASED-FLORIDA GAS TRANSMISSION COMPANY
SEPTEMBER 1994



CONFIDENTIAL

(A)	(B)	(C)	(D)	(E)	
DESCRIPTION	TYPE CHARGE	THERMS PURCHASED		PURCHASES	
1 NO NOTICE RESERVATION CHARGE	NO NOTICE		16		2 804-05
2 FTS-1 RESERVATION CHARGE	DEMAND		19		1 5 804-05
3 FTS-1 USAGE CHARGE	COMM. PIPELINE		15		1 804-05
4 PTS-1 USAGE CHARGE	COMM. PIPELINE		15		1 804-05
5 ALERT DAY CHARGE	SWING SERVICE		0 17	0.00	3 804-05
6 IMBALANCE CASHOUT CHARGE	DEMAND		0 19	0.00	5 804-05
6a IMBALANCE CASHOUT CHARGE	COMM. PIPELINE		0 15	0.00	1 804-05
6b IMBALANCE CASHOUT CHARGE	COMM. OTHER		0 18	0.00	4 804-05
7 REVENUE SHARING	OTHER		0 20	(79,030.50)	1 6 804-05
8 TOTAL FGT					
10	COMM. OTHER		18		4 801-01
11	COMM. PIPELINE		15		1 804-05
12	DEMAND		19		5 804-05
13 SUNRISE	COMM. OTHER		18		4 804-02
14 SFCA	COMM. PIPELINE		15		1 804-05
15 SFCA	DEMAND		19		5 804-05
16 BOOKOUTS	COMM. OTHER	(91,680)	18		4 804-05
17 SCHEDULING PENALTIES	OTHER**			(2,065.64)	6 804-06
18 LEGAL FEES	OTHER			64,618.65	6 804-04
19 ADMINISTRATIVE COSTS	OTHER			54,049.54	6 804-01
20	COMM. OTHER		18		4 801-01
21	COMM. OTHER		18		4 801-01
22	SWING-DEMAND				3 801-01
23	SWING-COMM.		17		3 801-01
24	COMM. OTHER		18		4 801-01
25	COMM. OTHER		18		4 801-01
26	COMM. OTHER		18		4 801-01
27	COMM. OTHER		18		4 801-01
28	SWING-DEMAND				3 801-01
29	SWING-COMM.		17		3 801-01
30	COMM. OTHER		18		4 801-01
31	COMM. OTHER*		18		4 801-01
32	COMM. OTHER*		18		4 801-01
33	COMM. PIPELINE*		15		1 804-05
34 TOTAL			119,039,463	\$6,893,719.51	T 43 B

*PRIOR MONTH ADJUSTMENT
**PRIOR PERIOD ADJUSTMENT

1 - VOUCHER TO INVOICE OR OTHER SUPPORTING DOCUMENTATION

NOTE - VOUCHER OPEN ACCESS RPT TO SUPPORTING INVOICES FOR ALL 12 MONTHS ENDING 9-30-94. I INCLUDED SECT 24 TO ILLUSTRATE LINK PERFORMED ALL FGT ADJUSTMENTS WERE MADE IN PERIOD REC'D OR NOTIFIED.

SOURCE - PRE FILING

43-13

COMPANY: PEOPLES GAS SYSTEM, INC.
 SUBJECT: PGA ACCOUNTS FROM G/L
 PERIOD: 12 MONTHS ENDED 9/30/94
 AUDITOR: J. McPHERSON

PGA AUDIT
 DOCKET 94.0003-GJ
 RANGE : A1..060
 FILENAME: GENLED

**SPECIFIED
 CONFIDENTIAL**

Audit Program

STEP

IB 2

A/C NO.	A/C TITLE	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	SIX MONTH TOTAL
801.1	FIELD LINE-TRANSPORT SYS SUP							
804.1	DEMAND or RESERV. CHG - (Pipeline)							
804.2	COMMODITY CHARGE - (P)							
804.3	OVERRIDE CHARGE - (P)				0	0	0	0
804.4	OTHER PURCHASES - (P)	30,343	40,841	55,439	39,285	2,712	2,649	171,269
804.5	DEMAND or RESERV. CHG - (TRANS)							
804.6	SCHEDULING PENALTIES	16,349	(16,349)	0	0	0	0	0
804.7	DEMAND or RESERVATION (TSS)	0					0	0
804.8	OVERRIDE, ETC (END-USE)	0					0	0
	ADJUSTMENTS (See W/P 44-1)	8,123,130	11,340,209	13,375,100	12,708,039	12,121,757	11,930,355	69,598,590
		1,065,028	(1,065,028)	(483,909)	483,909			0
		1	2,381	(2,381)	(103,911)	103,911	(10,530)	(10,529)
			1,808	1	(1)	61,028	(1)	62,835
		9,188,159	10,279,370	12,888,812	13,088,036	12,286,696	11,919,824	69,650,896

To 43A
Ln 11a

A/C NO.	A/C TITLE	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	SIX MONTH TOTAL
801.1	FIELD LINE-TRANSPORT SYS SUP							
804.1	DEMAND or RESERV. CHG - (Pipeline)							
804.2	COMMODITY CHARGE - (P)							
804.3	OVERRIDE CHARGE - (P)							
804.4	OTHER PURCHASES - (P)	40,085	20,105	24,291	36,048	24,767	64,619	209,915
804.5	DEMAND or RESERV. CHG - (TRANS)							
804.6	SCHEDULING PENALTIES	0	0	0	0	0	(2,066)	(2,066)
804.7	DEMAND or RESERVATION (TSS)	0					0	0
804.8	OVERRIDE, ETC (END-USE)						0	0
	ADJUSTMENTS (See W/P 44-1)	9,893,461	10,125,046	9,121,561	7,295,883	7,125,403	6,599,954	50,161,308
		(67,034)	102,678	(265,468)	(32,105)	(93,765)	0	(355,694)
		10,530	67,034	(102,678)	265,468	32,105	93,765	366,224
		1	0	(1)	0	0	0	0
		9,836,958	10,294,758	8,753,414	7,529,246	7,063,743	6,693,719	50,171,838

To 43B
- 6a

SOURCE: GENERAL LEDGER

44

SOURCE - PG 5 G/L

PEOPLES GAS SYSTEM, INC.

PGA DKT 940003-GW
 G/L RECONCILIATION
 9-30-94

John 11/11/94
 Alex 11/11/94

**SPECIFIED
 CONFIDENTIAL**

25-Oct-94

Peoples Gas System, Inc.
 Reconciliation of General Ledger Expense to PGA Filing Expense
 For the 12 Months Ended September 1994
 g:\gasact\pga\pggaud94.wk4

Oct '93	Total Expenses Booked			
	1. Purchase from 3rd party supplier included in PGA filing; but not booked until Nov '93 -			1
	Rounding			
	PGA Filing		\$9,188,159	
Nov '93	Total Expenses Booked			
	2. Purchase from 3rd party supplier booked in Nov '93; but, included in Oct '93 PGA filing -			44
	3. Actual expenses A/C No. 804-01-Dept. 280 and 320	\$43,362		
	Expenses per PGA audit w/s A/C No. 804-01-Dept. 280 and 320	40,982		2,380
	4. Credit included in PGA filing for Scheduling Penalties to be reimbursed by an End-User.			* 1,808
	Rounding			1
	PGA Filing		\$10,279,370	
Dec '93	Total Expenses Booked			
	5. Gas purchases/transportation cost included in PGA filing			
	5. Less accrued gas purchases/transp. costs-			
	6. Actual expenses A/C No. 804-01-Dept. 280 and 320	\$40,239		
	Expenses per PGA audit w/s A/C No. 804-01-Dept. 280 and 320	42,619		(2,380)
	PGA Filing		\$12,888,812	
Jan '94	Total Expenses Booked			
	7. Gas purchases/transportation cost included in PGA filing			
	7. Less accrued gas purchases/transp. costs-			
	7. Prior month adjustment			
	PGA Filing		\$13,088,036	
Feb '94	Total Expenses Booked			
	8. Prior month adjustment			
	9. Net no notice imbalance cashout with FGT			* 61,028
	PGA Filing		\$12,286,696	
Mar '94	Total Expenses Booked			
	10. Transportation costs- SFCA-included in PGA filing			
	10. Less accrued transportation costs-SFCA			
	Rounding			.1
	PGA Filing		\$11,919,824	

* INCLUDED ON SCH A1 UNDER END USER COSTS

Next Page

SOURCE: PBC; DOCREQ #3

44-1
 (1 OF 3)

PEOPLES GAS SYSTEM, INC.

PGA DKT 940003-64

G/L RECONCILIATION

9-30-94

Sum 4/11/94
Klan 1/17/94

Peoples Gas System, Inc.
Reconciliation of General Ledger Expense to PGA Filing Expense
For the 12 Months Ended September 1994
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**SPECIFIED
CONFIDENTIAL**

25-Oct-94



Mar '94	Total Expenses Booked		
	10. Transportation costs- SFCA-Included in PGA filing		
	10. Less accrued transportation costs-SFCA		
	Rounding		.1
	PGA Filing		\$11,919,824
Apr '94	Total Expenses Booked		
	11. Gas purchases/transportation cost included in PGA filing		
	11. Less accrued gas purchases/transp. costs-		
	11. Prior month adjustment-SFCA		
	Rounding		1
	PGA Filing		\$9,836,958
May '94	Total Expenses Booked		
	12. Gas purchases/transportation cost included in PGA filing		
	12. Less accrued gas purchases/transp. costs-		
	12. Prior month adjustment		
	PGA Filing		\$10,294,758
Jun '94	Total Expenses Booked		
	13. Gas purchases/transportation cost included in PGA filing		
	13. Less accrued gas purchases/transp. costs-		
	13. Prior month adjustment		
	Rounding		(1)
	PGA Filing		\$8,753,414
Jul '94	Total Expenses Booked		
	14. Gas purchases/transportation cost included in PGA filing		
	Less accrued gas purchases/transp. costs-		
	14. Prior month adjustment		
	PGA Filing		\$7,529,246

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SOURCE - DD-REQ #3

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PEOPLES GAS SYSTEM, INC.

PGA DKT 940003-GU
 G/L RECONCILIATION
 9-30-94

Jan 11/14/94
 Nov 11/12/94

Peoples Gas System, Inc.
 Reconciliation of General Ledger Expense to PGA Filing Expense
 For the 12 Months Ended September 1994
 g:\gasact\pga\pgaaud94.wk4

**SPECIFIED
 CONFIDENTIAL**

16-Nov-94

	14. Prior month adjustment ^P		
	PGA Filing		\$7,529,246
Aug '94	Total Expenses Booked		
	15. Gas purchases/transportation cost included in PGA filing		
	15. Less accrued gas purchases/transp. costs-		
	15. Prior month adjustment		
	Rounding		1
	PGA Filing		\$7,063,743
Sep '94	Total Expenses Booked per PGA audit worksheet		
	16. Prior month adjustment ^E		
	PGA Filing		\$6,693,719

PBC

44-1
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SOURCE - DR. REQ #3