

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

ESTIMATED FOR THE PERIOD OF:

APRIL 96 through MARCH 97

COST OF GAS PURCHASED	CURRENT MONTH: JANUARY 97				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	\$369,862	\$247,013	(\$122,849)	(49.73)	\$2,844,271	\$2,681,236	(\$163,034)	(6.08)
2 NO NOTICE SERVICE	\$42,718	\$42,718	\$0	0.00	\$423,808	\$423,808	\$0	0.00
3 SWING SERVICE	\$4,229,948	\$3,786,867	(\$443,081)	(11.70)	\$18,442,730	\$17,938,654	(\$504,076)	(2.81)
4 COMMODITY (Other)	\$8,052,211	\$4,338,775	(\$3,713,436)	(85.59)	\$49,183,866	\$43,142,911	(\$6,040,956)	(14.00)
5 DEMAND	\$3,431,880	\$3,229,609	(\$202,271)	(6.26)	\$27,360,689	\$27,070,398	(\$290,292)	(1.07)
6 OTHER	\$60,807	\$100,000	\$39,193	0.00	\$1,016,662	\$963,183	(\$53,479)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	\$78,854	\$77,368	(\$1,486)	(1.92)	\$849,199	\$846,191	(\$3,008)	(0.36)
8 DEMAND	\$598,446	\$603,969	\$5,523	0.91	\$5,688,310	\$5,684,100	(\$4,210)	(0.07)
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)	\$15,510,126	\$11,063,645	(\$4,446,481)	(40.19)	\$92,734,517	\$85,689,898	(\$7,044,619)	(8.22)
12 NET UNBILLED	\$617,809	\$0	(\$617,809)	0.00	\$169,921	(\$1,098,469)	(\$1,268,390)	0.00
13 COMPANY USE	\$6,777	\$0	(\$6,777)	0.00	\$91,492	\$77,758	(\$13,734)	0.00
14 TOTAL THERM SALES	\$12,799,702	\$11,063,645	(\$1,736,057)	(15.69)	\$92,672,518	\$90,671,181	(\$2,001,337)	(2.21)

DECLASSIFIED

DOCUMENT NUMBER-DATE
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 FPSC-RECORDS/REPORTING

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

ESTIMATED FOR THE PERIOD OF:

APRIL 96 through MARCH 97

THERMS PURCHASED	CURRENT MONTH: JANUARY 97				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)	57,690,521	43,436,236	(14,254,285)	(32.82)	384,562,760	369,371,385	(15,191,375)	(4.11)
16 NO NOTICE SERVICE (Billing Determinants Only)	6,200,000	6,200,000	0	0.00	61,200,000	61,200,000	0	0.00
17 SWING SERVICE (Commodity)	10,081,070	9,765,000	(316,070)	(3.24)	56,889,300	58,342,220	1,452,920	2.49
18 COMMODITY (Other) (Commodity)	30,207,693	22,889,870	(7,317,823)	(31.97)	210,229,807	201,740,385	(8,489,422)	(4.21)
19 DEMAND (Billing Determinants Only)	75,152,192	67,973,588	(7,178,604)	(10.56)	577,048,230	566,462,579	(10,585,651)	(1.87)
20 OTHER	0	0	0	0.00	215,640	215,640	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	12,536,450	12,300,190	(236,260)	(1.92)	119,703,541	119,225,371	(478,170)	(0.40)
22 DEMAND	14,787,360	18,986,791	4,199,431	22.12	141,922,201	148,147,319	6,225,118	4.20
23 OTHER	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (17+18-23)	40,288,763	32,654,870	(7,633,893)	(23.38)	267,119,107	260,082,605	(7,036,502)	(2.71)
25 NET UNBILLED	1,799,093	0	(1,799,093)	0.00	1,900,001	(1,793,621)	(3,693,622)	0.00
26 COMPANY USE	19,928	0	(19,928)	0.00	262,429	222,051	(40,378)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	36,030,245	32,654,870	(3,375,375)	(10.34)	263,088,571	261,479,840	(1,608,731)	(0.62)

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

ESTIMATED FOR THE PERIOD OF:

APRIL 96 through MARCH 97

CENTS PER THERM		CURRENT MONTH: JANUARY 97				PERIOD TO DATE			
		ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
			DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
28	COMMODITY (Pipeline) (1/15)	0.00641	0.00569	(0.00072)	(12.74)	0.00740	0.00726	(0.00014)	(1.89)
29	NO NOTICE SERVICE (2/16)	0.00689	0.00689	0.00000	0.00	0.00692	0.00692	0.00000	0.00
30	SWING SERVICE (3/17)	0.41959	0.38780	(0.03179)	(8.20)	0.32419	0.30747	(0.01671)	(5.44)
31	COMMODITY (Other) (4/18)	0.26656	0.18955	(0.07701)	(40.63)	0.23395	0.21385	(0.02010)	(9.40)
32	DEMAND (5/19)	0.04567	0.04751	0.00185	3.89	0.04741	0.04779	0.00037	0.78
33	OTHER (6/20)	0.00000	0.00000	0.00000	0.00	4.71463	0.00000	0.00000	0.00
LESS END-USE CONTRACT									
34	COMMODITY (Pipeline) (7/21)	0.00629	0.00629	0.00000	0.00	0.00709	0.00710	0.00000	0.05
35	DEMAND (8/22)	0.04047	0.03181	(0.00866)	(27.22)	0.04008	0.03837	(0.00171)	(4.46)
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)	0.38497	0.33881	(0.04617)	(13.63)	0.34717	0.32947	(0.01769)	(5.37)
38	NET UNBILLED (12/25)	0.34340	0.00000	(0.34340)	0.00	0.08943	0.00000	(0.08943)	0.00
39	COMPANY USE (13/26)	0.34007	0.00000	(0.34007)	0.00	0.34864	0.00000	(0.34864)	0.00
40	TOTAL COST OF THERMS SOLD (11/27)	0.43048	0.33881	(0.09167)	(27.06)	0.35248	0.32771	(0.02477)	(7.56)
41	TRUE-UP (E-4)	0.00459	0.00459	0.00000	0.00	0.00459	0.00459	0.00000	0.00
42	TOTAL COST OF GAS (40+41)	0.43507	0.34340	(0.09167)	(26.70)	0.35707	0.33230	(0.02477)	(7.45)
43	REVENUE TAX FACTOR	1.00376	1.00376	0.00000	0.00	1.00376	1.00376	0.00000	0.00
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.43670	0.34469	(0.09201)	(26.70)	0.35842	0.33355	(0.02487)	(7.45)
45	PGA FACTOR ROUNDED TO NEAREST .001	43.670	34.469	(9.20145)	(26.70)	35.842	33.355	(2.48659)	(7.45)

PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
SCHEDULE A-1 SUPPORTING DETAILESTIMATED FOR THE PERIOD OF: APRIL 96 through MARCH 97
CURRENT MONTH: JANUARY 1997

COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
1 Commodity Pipeline (FGT)	42,879,410	\$259,498	\$0.00605
2 Commodity Pipeline (SNG./SO GA)	6,566,060	\$53,198	\$0.00810
3 Cashouts-Peoples' Transportation Customers	754,595	\$4,801	\$0.00636
4 Commodity Pipeline-Prior Month Adj. With 3rd Party Supplier	3,602,056	\$22,657	\$0.00629
5 Imbalance Cashout-(FGT)-Jul. '96	3,888,400	\$29,707	\$0.00764
6			
7			
8 TOTAL COMMODITY (Pipeline)	57,690,521	\$369,862	\$0.00641
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
9 Swing Service-Demand-3rd Party Suppliers		\$246,937	\$0.00000
10 Swing Service-Commodity-3rd Party Suppliers	10,081,070	\$3,982,411	\$0.39504
11 Swing Service-Demand-3rd Party Suppliers-Dec. '96 Accrual Adj.		\$599	\$0.00000
12 Swing Service-Commodity-3rd Party Suppliers-Dec. '96 Accrual Adj.	0	\$1	\$0.00000
13			
14			
15			
16 TOTAL SWING SERVICE	10,081,070	\$4,229,948	\$0.41959
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
17 Purchases from 3rd Party Suppliers	27,705,140	\$7,410,764	\$0.26749
18 City of Sunrise	16,322	\$7,338	\$0.44959
19 Cashouts-Peoples' Transportation Customers	777,685	\$257,389	\$0.33097
20 Purchases from 3rd Party Suppliers-Prior Month Adj.	(486,025)	(\$106,926)	\$0.22000
21 Purchases from 3rd Party Suppliers-Dec.'96 Accrual Adj.	2,168,351	\$477,037	\$0.22000
22 Imbalance Cashout-(FGT)-Jul. '96	26,220	\$6,607	\$0.25200
23			
24			
25			
26 TOTAL COMMODITY (Other)	30,207,693	\$8,052,211	\$0.26656
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
27 Demand (FGT)	85,311,070	\$3,887,605	\$0.04557
28 Demand (SNG/SO GA)	9,633,349	\$416,269	\$0.04321
29 Temporary Acquisition Reservation Charge-(FGT)	2,319,730	\$100,277	\$0.04323
30 Temporary Relinquishment Credit-(FGT)	(28,847,000)	(\$1,207,406)	\$0.04186
31 Volumetric Relinquishment Credit-(FGT)	(555,090)	(\$21,724)	\$0.03914
32 Cashouts-Peoples' Transportation Customers	754,595	\$33,007	\$0.04374
33 Capacity Discount-Transp. Customer	2,809,212	\$62,726	\$0.02233
34 Demand-Prior Month Adj. With 3rd Party Supplier	3,726,326	\$161,126	\$0.04324
35			
36			
37 TOTAL DEMAND	75,152,192	\$3,431,880	\$0.04567
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
38 Revenue Sharing-FGT	0	(\$34,045)	\$0.00000
39 Administrative Costs	0	\$93,007	\$0.00000
40 Legal Fees	0	\$1,845	\$0.00000
41			
42			
43			
44			
45 TOTAL OTHER	0	\$60,807	\$0.00000

FOR THE PERIOD OF: APRIL 96 Through MARCH 97 Page 1 of 1

	CURRENT MONTH: JANUARY 97				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)	\$12,275,381	\$8,125,642	(\$4,149,739)	(\$0.33805)	\$67,535,104	\$61,003,806	(\$6,531,298)	(\$0.09671)
2 TRANSPORTATION COST (A-1, LINES 1+2+5+6-7-8)	3,227,967	2,938,003	(289,964)	(0.08983)	\$25,107,921	\$24,808,334	(499,587)	(0.01990)
3 TOTAL	15,503,349	11,063,645	(4,439,704)	(0.28637)	\$92,843,025	\$85,812,140	(7,030,885)	(0.07589)
4 FUEL REVENUES (NET OF REVENUE TAX)	12,799,702	11,063,645	(1,736,057)	(0.13563)	\$92,872,518	\$90,871,181	(2,001,337)	(0.02160)
5 TRUE-UP REFUND/(COLLECTION)	(126,499)	(126,499)	0	0.00000	(\$1,264,990)	(\$1,264,990)	0	0.00000
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	12,673,203	10,937,146	(1,736,057)	(0.13699)	\$91,407,528	\$89,406,191	(2,001,337)	(0.02189)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(2,830,146)	(126,499)	2,703,647	(0.95530)	(\$1,235,497)	\$3,794,051	5,029,548	(4.07087)
8 INTEREST PROVISION-THIS PERIOD (21)	(451)	17,044	17,495	(38.78057)	\$88,980	\$112,000	23,018	0.25869
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	1,256,847	3,588,272	2,331,425	1.85498	(2,249,778)	(2,249,778)	0	0.00000
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	126,499	126,499	0	0.00000	\$1,264,990	\$1,264,990	0	0.00000
10a FLEX RATE ADJUSTMENT	0	0	0	0.00000	\$0	\$0	0	0.00000
11 TOTAL EST/ACT TRUE-UP (7+8+9+10+10a)	(1,447,251)	3,605,316	5,052,567	(3.49115)	(2,131,305)	2,921,263	5,052,567	(2.37065)
11a REFUNDS FROM PIPELINE	0	0	0	0.00000	\$684,053	\$684,053	(0)	0.00000
12 ADJ TOTAL EST/ACT TRUE-UP (11+11a)	(1,447,251)	3,605,316	5,052,567	(3.49115)	(1,447,251)	3,605,316	5,052,567	(3.49115)
INTEREST PROVISION								
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	1,256,847	3,588,272	2,331,425	1.85498	* If line 5 is a refund add to line 4 If line 5 is a collection () subtract from line 4			
14 ENDING TRUE-UP BEFORE INTEREST (13+7-5+11a)	(1,446,800)	3,588,272	5,035,072	(3.48014)				
15 TOTAL (13+14)	(189,953)	7,176,543	7,366,497	(38.78057)				
16 AVERAGE (50% OF 15)	(94,977)	3,588,272	3,883,248	(38.78057)				
17 INTEREST RATE - FIRST DAY OF MONTH	5.95	5.95	0	0.00000				
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.45	5.45	0	0.00000				
19 TOTAL (17+18)	11.400	11.400	0	0.00000				
20 AVERAGE (50% OF 19)	5.700	5.700	0	0.00000				
21 MONTHLY AVERAGE (20/12 Months)	0.475	0.475	0	0.00000				
22 INTEREST PROVISION (16x21)	(\$451)	\$17,044	\$17,495	(\$38.78057)				

TRANSPORTATION PURCHASES

SCHEDULE A-3**

SYSTEM SUPPLY AND END USE

Page 1 of 1

ACTUAL FOR THE PERIOD OF:

APRIL 96

MARCH 97

PRESENT MONTH:

JAN. 1997

(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	PIPELINE COST	DEMAND COST	OTHER CHARGES	TOTAL CENTS PER THERM
1 JAN. 1997	FGT	PGS	FTS-1 COMM. PIPELINE	38,588,000		38,588,000		\$242,718.51			\$0.63
2 JAN. 1997	FGT	PGS	FTS-1 COMM. PIPELINE		12,536,450	12,536,450		78,854.27			\$0.63
3 JAN. 1997	FGT	PGS	FTS-2 COMM. PIPELINE	4,291,410		4,291,410		16,779.40			\$0.39
4 JAN. 1997	FGT	PGS	FTS-1 DEMAND	53,201,440		53,201,440			\$2,336,178.53		\$4.39
5 JAN. 1997	FGT	PGS	FTS-1 DEMAND		12,536,450	12,536,450			542,076.21		\$4.32
6 JAN. 1997	FGT	PGS	FTS-2 DEMAND	5,027,270		5,027,270			422,573.38		\$8.41
7 JAN. 1997	FGT	PGS	NO NOTICE	6,200,000		6,200,000			42,718.00		\$0.69
8 JAN. 1997	TRANSP. CUSTOMER	PGS	FTS-1 DEMAND	2,809,212		2,809,212			\$62,725.65		\$2.23
9 JAN. 1997	SEMINOLE	PGS	COMM. OTHER	6,988,190	0	6,988,190	\$2,796,988.35	0.00	0.00	0	\$40.02
10 JAN. 1997	SEMINOLE	PGS	SONAT/SO GA COMM. PIPELINE	6,568,060		6,568,060		53,197.87			\$0.81
11 JAN. 1997	SEMINOLE	PGS	SONAT/SO GA DEMAND	9,633,349		9,633,349			416,269.03		\$4.32
12 JAN. 1997	SEMINOLE	PGS	SONAT/SO GA DEMAND		2,250,910	2,250,910			56,369.86		\$2.50
13 JAN. 1997	AMOCO	PGS	SWING	1,499,910	0	1,499,910	547,489.90	0.00	11,999.28	0.00	\$37.30
14 JAN. 1997	AMOCO	PGS	COMM. OTHER	4,479,500	0	4,479,500	1,708,141.25	0.00	0.00	0.00	\$38.13
15 JAN. 1997	CALCASIEU GATHERING SYSTEM	PGS	SWING	5,096,080	0	5,096,080	2,086,844.78	0.00	208,884.48	0.00	\$45.05
16 JAN. 1997	CITRUS TRADING CORP.	PGS	COMM. OTHER	3,349,480	0	3,349,480	934,685.44	0.00	0.00	0.00	\$27.91
17 JAN. 1997	CORAL ENERGY RESOURCES	PGS	SWING	2,399,930	0	2,399,930	947,972.35	0.00	19,199.44	0.00	\$40.30
18 JAN. 1997	KOCH	PGS	SWING	1,085,150	0	1,085,150	400,094.40	0.00	7,053.48	0.00	\$37.52
19 JAN. 1997	KOCH	PGS	COMM. OTHER	2,827,200	0	2,827,200	1,169,047.20	0.00	0.00	0.00	\$41.35
20 JAN. 1997	MIDCON	PGS	COMM. OTHER	353,400	0	353,400	141,890.10	0.00	0.00	0.00	\$40.15
21 JAN. 1997	NATURAL GAS CLEARINGHOUSE	PGS	COMM. OTHER	4,536,540	0	4,536,540	1,814,877.95	0.00	0.00	0.00	\$40.01
22 JAN. 1997	PANENERGY	PGS	COMM. OTHER	4,553,000	0	4,553,000	1,756,715.50	0.00	0.00	0.00	\$38.58
23 JAN. 1997	TENNECO	PGS	COMM. OTHER	617,830	0	617,830	242,807.18	0.00	0.00	0.00	\$39.30
24 JAN. 1997	LOUIS DREYFUS	PGS	COMM. OTHER	0	0	0	(1,813,580.03)	0.00	0.00	0.00	\$0.00
25 JAN. 1997	ENRON CAPITAL & TRADE	PGS	COMM. OTHER	0	0	0	(1,340,806.95)	0.00	0.00	0.00	\$0.00
26 JAN. 1997	CASHOUT CHARGES	PGS	DEMAND	754,595		754,595			33,007.35		\$4.37
27 JAN. 1997	CASHOUT CHARGES	PGS	COMM. PIPELINE	754,595		754,595		4,801.49			\$0.64
28 JAN. 1997	CASHOUT CHARGES	PGS	COMM. OTHER	777,685		777,685	257,389.49				\$33.10
29	TOTAL		**This report excludes prior month/period adjustments.	166,389,826	27,323,810	193,713,638	\$11,650,584.89	\$396,351.54	\$4,158,854.49	\$0.00	\$8.37

FOR THE PERIOD OF: APRIL 96 Through MARCH 97
 PRESENT MONTH: JANUARY 1997

(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	
1	AMOCO	PO# 00611	357	346	11,059	10,731	3.41000	3.51435
2	AMOCO	PO# 00611	527	511	16,329	15,844	3.82000	3.93689
3	AMOCO	PO# 00611	2,161	2,097	67,000	65,011	4.31000	4.44189
4	AMOCO	PO# 00611	1,602	1,554	49,653	48,179	3.07000	3.16394
5	AMOCO	PO# 00611	12	12	375	364	2.91000	2.99905
6	AMOCO	PO# 16077	179	174	5,550	5,385	3.97000	4.09148
7	AMOCO	PO# 25308	1,323	1,283	41,000	39,783	2.68000	2.76201
8	AMOCO	PO# 25308	144	139	4,450	4,318	3.02500	3.11757
9	AMOCO	PO# 25309	4,811	4,474	142,950	138,706	3.97000	4.09148
10	AMOCO	PO# 25412	5,000	4,852	155,000	150,398	4.13500	4.26153
11	AMOCO	PO# 25412	2,226	2,160	69,000	68,951	3.97000	4.09148
12	AMOCO	PO# 25412	968	939	30,000	29,109	2.68000	2.76201
13	AMOCO	PO# 62100	180	174	5,575	5,409	3.07000	3.16394
14	CALCASIEU GAS GATHERING SYSTEM	PO# 10117	6,720	6,520	208,311	202,126	4.50450	4.64234
15	CALCASIEU GAS GATHERING SYSTEM	PO# 23062	452	438	14,000	13,584	4.50450	4.64234
16	CALCASIEU GAS GATHERING SYSTEM	PO# 58130	9,268	8,992	287,297	278,767	4.50450	4.64234
17	CITRUS TRADING CORP.	PO# 17828	3,798	3,685	117,738	114,242	3.88000	3.99873
18	CITRUS TRADING CORP.	PO# 59963	7,007	6,789	217,210	210,761	2.20000	2.26732
19		SUBTOTAL	48,532	46,151	1,442,497	1,399,667	3.89555	4.01475

(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 3.06% per mmbtu.

(3) Included in the monthly gross volumes above are 442,279 mmbtu's nominated at the pipeline receipt point via FGT FTS-2 capacity having a fuel surcharge of 3.06% per mmbtu.

FOR THE PERIOD OF:
PRESENT MONTH:APRIL 96
JANUARY 1997

Through

MARCH 97

(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 (GxE)/F
20	CORAL ENERGY RESOURCES POI# 62133	6,774	6,572	209,980	203,745	4.03000	4.15332
21	CORAL ENERGY RESOURCES POI# 62134	968	939	30,013	29,122	4.03000	4.15332
22	KOCH GAS SERVICES POI# 10102	9,120	8,849	282,720	274,326	4.13500	4.26153
23	KOCH GAS SERVICES POI# 10109	790	767	24,500	23,773	3.82500	3.94205
24	KOCH GAS SERVICES POI# 10109	1,468	1,424	45,500	44,149	4.28500	4.41612
25	KOCH GAS SERVICES POI# 10109	903	878	28,000	27,169	3.09500	3.18971
26	KOCH GAS SERVICES POI# 10109	339	329	10,515	10,203	3.02500	3.11757
27	MIDCON GAS SERVICES POI# 10240	1,140	1,108	35,340	34,291	4.01500	4.13788
28	NATURAL GAS CLEARINGHOUSE POI# 25412	598	581	18,552	18,001	4.00000	4.12240
29	NATURAL GAS CLEARINGHOUSE POI# 25412	818	793	25,350	24,597	4.00100	4.12343
30	NATURAL GAS CLEARINGHOUSE POI# 49008	5,586	5,420	173,152	168,011	4.00000	4.12240
31	NATURAL GAS CLEARINGHOUSE POI# 49008	7,632	7,406	236,600	229,575	4.00100	4.12343
32	PANENERGY POI# 00611	2,600	2,523	80,600	78,207	3.99250	4.11467
33	PANENERGY POI# 25306	516	501	16,000	15,525	3.00000	3.09180
34	PANENERGY POI# 25309	7,258	7,043	225,000	218,319	3.95000	4.07087
35	PANENERGY POI# 25412	1,613	1,565	50,000	48,515	3.10000	3.19486
36	PANENERGY POI# 57391	2,700	2,620	83,700	81,215	4.10000	4.22546
37	TENNECO POI# 08576	1,993	1,934	61,783	59,949	3.93000	4.05026
38	TOTAL	89,348	86,399	3,079,802	2,988,358	3.89555	4.01475

(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 3.06% per mmbtu.

(3) Included in the monthly gross volumes above are 442,279 mmbtu's nominated at the pipeline receipt point via FGT FTS-2 capacity having a fuel surcharge of 3.06% per mmbtu.

ACTUAL FOR THE PERIOD OF: APRIL 1996 THROUGH MARCH 1997

JACKSONVILLE DIVISION:	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> =AVERAGE BTU CONTENT CCF PURCHASED	1.0384	1.0364	1.0335	1.0335	1.0354	1.0285	1.0344	1.0325	1.0364	1.0403		
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98		
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73		
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697		
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.056	1.054	1.051	1.051	1.053	1.046	1.052	1.050	1.054	1.058		
SOUTH FLORIDA, PALM BEACH GARDENS DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> =AVERAGE BTU CONTENT CCF PURCHASED	1.0462	1.0443	1.0403	1.0403	1.0423	1.0364	1.0394	1.0384	1.0443	1.0541		
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98		
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73		
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697		
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.064	1.062	1.058	1.058	1.060	1.054	1.057	1.056	1.062	1.072		

ACTUAL FOR THE PERIOD OF: APRIL 1996 THROUGH MARCH 1997

ORLANDO DIVISION:	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> =AVERAGE BTU CONTENT CCF PURCHASED	1.0453	1.0462	1.0413	1.0423	1.0433	1.0374	1.0403	1.0384	1.0462	1.0551		
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98		
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73		
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697		
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.063	1.064	1.059	1.060	1.061	1.055	1.058	1.056	1.064	1.073		
TAMPA, ST. PETE, LAKELAND, HIGHLANDS, and SARASOTA DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> =AVERAGE BTU CONTENT CCF PURCHASED	1.0472	1.0492	1.0492	1.0492	1.0492	1.0423	1.0462	1.0433	1.0521	1.0571		
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98		
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73		
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697		
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.065	1.067	1.067	1.067	1.067	1.060	1.064	1.061	1.070	1.075		

PEOPLES GAS SYSTEM, INC.
 OPEN ACCESS GAS PURCHASED-FLORIDA GAS TRANSMISSION COMPANY
 JANUARY 1997

(A)	(B)	(C)	(D)	(E)	(F)
DESCRIPTION	TYPE CHARGE	THERMS PURCHASED		PURCHASES	
1 NO NOTICE RESERVATION CHARGE	NO NOTICE	6,200,000	16	\$42,718.00	2 ✓
2 FTS-1 RESERVATION CHARGE	DEMAND	53,201,440	19	2,336,178.53	5
3 FTS-2 RESERVATION CHARGE	DEMAND	5,027,270	19	422,573.38	5
4 FTS-1 USAGE CHARGE	COMM. PIPELINE	38,588,000	15	242,718.51	1 ✓
5 FTS-2 USAGE CHARGE	COMM. PIPELINE	4,291,410	15	16,779.40	1 ✓
6a IMBALANCE CASHOUT CHARGE	COMM. PIPELINE	3,888,400	15	29,707.38	1 ✓
6b IMBALANCE CASHOUT CHARGE	COMM. OTHER	26,220	18	6,607.44	4 ✓
7 REVENUE SHARING	OTHER	0	20	(34,044.56)	6 ✓
8 TOTAL FGT		<u>111,222,740</u>		<u>\$3,063,238.08</u>	
9 SEMINOLE GAS	COMM. OTHER	6,988,190	18	2,796,986.35	4
10 SEMINOLE GAS	COMM. PIPELINE	6,566,060	15	53,197.87	1 ✓
11 SEMINOLE GAS	DEMAND	9,633,349	19	416,269.03	5 ✓
12 CITY OF SUNRISE	COMM. OTHER	16,322	18	7,338.15	4 ✓
13 LEGAL FEES	OTHER			1,845.35	6 ✓
14 ADMINISTRATIVE COSTS	OTHER			93,006.58	6 ✓
15 CASHOUTS-TRANSP. CUSTOMERS	DEMAND	754,595	19	33,007.35	5 ✓
16 CASHOUTS-TRANSP. CUSTOMERS	COMM. PIPELINE	754,595	15	4,801.49	1 ✓
17 CASHOUTS-TRANSP. CUSTOMERS	COMM. OTHER	777,685	18	257,389.49	4 ✓
18 CAPACITY DISCOUNT-TRANSP. CUST.	DEMAND	2,809,212	19	62,725.65	5 ✓
19 AMOCO	SWING-DEMAND			11,999.28	3
20 AMOCO	SWING-COMM.	1,499,910	17	547,499.90	3
21 AMOCO	COMM. OTHER	4,479,500	18	1,708,141.25	4
22 CALCASIEU GATHERING SYSTEM	SWING-DEMAND			208,684.48	3
23 CALCASIEU GATHERING SYSTEM	SWING-COMM.	5,096,080	17	2,086,844.76	3
24 CITRUS TRADING CORP.	COMM. OTHER	3,349,480	18	934,685.44	4
25 CORAL ENERGY	SWING-DEMAND			19,199.44	3
26 CORAL ENERGY	SWING-COMM.	2,399,930	17	947,972.35	3
27 KOCH GAS SERVICES	SWING-DEMAND			7,053.48	3
28 KOCH GAS SERVICES	SWING-COMM.	1,085,150	17	400,094.40	3
29 KOCH GAS SERVICES	COMM. OTHER	2,827,200	18	1,169,047.20	4
30 MIDCON GAS SERVICES	COMM. OTHER	353,400	18	141,890.10	4
31 NATURAL GAS CLEARINGHOUSE	COMM. OTHER	4,536,540	18	1,814,877.95	4
32 PANENERGY	COMM. OTHER	4,553,000	18	1,756,715.50	4
33 TENNECO	COMM. OTHER	617,830	18	242,807.18	4
34 LOUIS DREYFUS ENERGY CORP.	COMM. OTHER	0	18	(1,813,580.03)	4
35 ENRON CAPITAL & TRADE	COMM. OTHER	0	18	(1,340,806.95)	4
36 DECEMBER '96 ACCRUAL ADJ.	SWING-DEMAND			598.81	3
37 DECEMBER '96 ACCRUAL ADJ.	SWING-COMM.	0	17	0.77	3
38 DECEMBER '96 ACCRUAL ADJ.	COMM. OTHER	2,168,351	18	477,037.22	4 ✓
39 CITRUS TRADING CORP.	COMM. OTHER*	(486,025)	18	(106,925.50)	4 ✓
40 CITRUS TRADING CORP.	COMM. PIPELINE*	3,602,056	15	22,656.93	1 ✓
41 CITRUS TRADING CORP.	DEMAND*	3,726,326	19	161,126.34	5 ✓
42 TOTAL		<u>179,331,476</u>		<u>\$16,187,425.69</u>	

*Prior Month Adjustment

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

DATE	01/31/97	CUSTOMER: PEOPLES GAS SYSTEM, INC. ATTN: ED ELLIOTT POST OFFICE BOX 2562 TAMPA, FL 33601-2562	Please reference this invoice no. on your remittance and wire to: Wire Transfer 2-10-97 Florida Gas Transmission Company Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012
DUE	02/10/97		
INVOICE NO.	14995		
TOTAL AMOUNT DUE	\$2,366,945.25		

CONTRACT	5047	SHIPPER: PEOPLES GAS SYSTEM, INC.	CUSTOMER NO. 4120	PLEASE CONTACT RACHEL CADY AT (713)853-7566 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
		TYPE: FIRM TRANSPORTATION		

POI NO.	RECEIPTS NAME	DELIVERIES POI NO.	NAME	PROD MONTH	TC	RC	RATES			VOLUMES MMBTU DRY	AMOUNT
							BASE	SURCHARGES	DISC NET		
	RESERVATION CHARGE			01/97	A	RES	0.3639	0.0685	0.4324	7,756,107	\$3,353,740.67
	RES CHG FOR TEMP RELINQ AT LESS THAN MAX RATE			01/97	A	RES	0.3639	0.0600	0.4239	155,000	\$65,704.50
	NO NOTICE RESERVATION CHARGE			01/97	A	NNR	0.0689		0.0689	620,000	\$42,718.00
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5332, at poi 16203			01/97	A	TRL	0.3639	0.0685	0.4324	(13,950)	(\$6,031.98)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5333, at poi 16169			01/97	A	TRL	0.3639	0.0685	0.4324	(10,385)	(\$4,490.47)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5214, at poi 16162			01/97	A	TRL	0.3639	0.0685	0.4324	(7,750)	(\$3,351.10)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5215, at poi 16209			01/97	A	TRL	0.3639	0.0685	0.4324	(45,694)	(\$19,758.09)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5336, at poi 16159			01/97	A	TRL	0.3639	0.0685	0.4324	(7,750)	(\$3,351.10)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5228, at poi 16195			01/97	A	TRL	0.3639	0.0685	0.4324	(461,900)	(\$199,725.56)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5409, at poi 16203			01/97	A	TRL	0.3639	0.0685	0.4324	(1,000)	(\$432.40)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5344, at poi 60953			01/97	A	TRL	0.3639	0.0685	0.4324	(939,300)	(\$406,153.32)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5217, at poi 16121			01/97	A	TRL	0.3639	0.0685	0.4324	(8,959)	(\$3,873.87)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5225, at poi 16208			01/97	A	TRL	0.3639	0.0685	0.4324	(14,756)	(\$6,380.49)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5385, at poi 16198			01/97	A	TRL	0.1454	0.0600	0.2054	(155,000)	(\$31,837.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5221, at poi 16203			01/97	A	TRL	0.3639	0.0685	0.4324	(52,700)	(\$22,787.48)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5232, at poi 16208			01/97	A	TRL	0.3639	0.0685	0.4324	(103,447)	(\$44,730.48)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5231, at poi 16115			01/97	A	TRL	0.3639	0.0685	0.4324	(127,100)	(\$54,958.04)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5220, at poi 16173			01/97	A	TRL	0.3639	0.0685	0.4324	(46,035)	(\$19,905.53)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5223, at poi 16159			01/97	A	TRL	0.3639	0.0685	0.4324	(59,675)	(\$25,803.47)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5229, at poi 28713			01/97	A	TRL	0.3639	0.0685	0.4324	(27,900)	(\$12,063.96)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5227, at poi 16195			01/97	A	TRL	0.3639	0.0685	0.4324	(217,000)	(\$93,830.80)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5233, at poi 16119			01/97	A	TRL	0.3639	0.0685	0.4324	(138,539)	(\$59,904.26)

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PAGE 1 OF 15
JANUARY INVOICES

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

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

DATE	01/31/97	CUSTOMER: PEOPLES GAS SYSTEM, INC. ATTN: ED ELLIOTT POST OFFICE BOX 2562 TAMPA, FL 33601-2562	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	02/10/97		
INVOICE NO.	14995		
TOTAL AMOUNT DUE	\$2,366,945.25		

CONTRACT	5047	SHIPPER: PEOPLES GAS SYSTEM, INC.	CUSTOMER NO. 4120	PLEASE CONTACT RACHEL CADY AT (713)853-7566 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
		TYPE: FIRM TRANSPORTATION		

POI NO.	RECEIPTS NAME	DELIVERIES POI NO. NAME	PROD MONTH	TC	AC	RATES			VOLUMES MMBTU DRY	AMOUNT
						BASE	SURCHARGES	DISC NET		
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5224, at poi 16198		01/97	A	TRL	0.3639	0.0685	0.4324	(10,850)	(\$4,691.54)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5226, at poi 16173		01/97	A	TRL	0.3639	0.0685	0.4324	(60,760)	(\$26,272.62)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5337, at poi 16161		01/97	A	TRL	0.3639	0.0685	0.4324	(20,646)	(\$8,927.33)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5385, at poi 16161		01/97	A	TRL	0.3639	0.0685	0.4324	(2,356)	(\$1,018.73)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5409, at poi 16203		01/97	A	TRL	0.3639	0.0685	0.4324	(30,000)	(\$12,972.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5220, at poi 16173		01/97	A	TRL	0.3639	0.0685	0.4324	(7,975)	(\$3,448.39)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5668, at poi 59963		01/97	A	TRL	0.3639	0.0685	0.4324	(196,000)	(\$84,750.40)
	TEMPORARY ACQUISITION RESERVATION CHARGE - Relq ctrc 5113, at poi 16272		01/97	A	TAQ	0.3639	0.0653	0.4292	8,773	\$3,765.37
	TEMPORARY ACQUISITION RESERVATION CHARGE - Relq ctrc 5406, at poi 16119		01/97	A	TAQ	0.3639	0.0685	0.4324	223,200	\$96,511.68
	WESTERN DIVISION REVENUE SHARING CREDIT		01/97	A	TCN					(\$34,044.56)
TOTAL FOR CONTRACT 5047 FOR MONTH OF 01/97.									5,995,653	\$2,366,945.25

*** END OF INVOICE 14995 ***

COPY

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

DATE	01/31/97	CUSTOMER: PEOPLES GAS SYSTEM, INC. ATTN: ED ELLIOTT POST OFFICE BOX 2562 TAMPA, FL 33601-2562	Please reference this invoice no. on your remittance and wire to: Wire Transfer 2-10-97 Florida Gas Transmission Company Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012
DUE	02/10/97		
INVOICE NO.	15051		
TOTAL AMOUNT DUE	\$422,573.38		

CONTRACT	5319	SHIPPER: PEOPLES GAS SYSTEM, INC.	CUSTOMER NO. 4120	PLEASE CONTACT RACHEL CADY AT (713)853-7566 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
		TYPE: FIRM TRANSPORTATION		

POI NO.	RECEIPTS NAME	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES MMBTU DRY	AMOUNT	
		POI NO.	NAME				BASE	SURCHARGES	DISC			NET
	RESERVATION CHARGE			01/97	A	RES	0.7488	0.0085		0.7573	502,727	\$380,715.16
	RES CHG FOR TEMP RELINQ AT LESS THAN MAX RATE			01/97	A	RES	0.7488			0.7488	117,273	\$87,814.02
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5646, at poi 16198			01/97	A	TRL	0.4582			0.4582	(10,850)	(\$4,971.47)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5594, at poi 16198			01/97	A	TRL	0.4569			0.4569	(43,400)	(\$19,829.46)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5608, at poi 16195			01/97	A	TRL	0.4550			0.4550	(8,773)	(\$3,991.72)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5638, at poi 16151			01/97	A	TRL	0.2100			0.2100	(31,000)	(\$6,510.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5647, at poi 16198			01/97	A	TRL	0.4582			0.4582	(23,250)	(\$10,653.15)
TOTAL FOR CONTRACT 5319 FOR MONTH OF 01/97.											502,727	\$422,573.38

*** END OF INVOICE 15051 ***

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

COPY

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

DATE	02/10/97	CUSTOMER: PEOPLES GAS SYSTEM, INC. ATTN: ED ELLIOTT POST OFFICE BOX 2562 TAMPA, FL 33601-2562	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	02/20/97		
INVOICE NO.	15462		
TOTAL AMOUNT DUE	\$217,794.55		

CONTRACT	5047	SHIPPER: PEOPLES GAS SYSTEM, INC.	CUSTOMER NO. 4120	PLEASE CONTACT RACHEL CADY AT (713)853-7566 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
		TYPE: FIRM TRANSPORTATION		

RECEIPTS POI NO. NAME	DELIVERIES		PROD MONTH	TC	RC	RATES				VOLUMES MMBTU DRY	AMOUNT
	POI NO.	NAME				BASE	SURCHARGES	DISC	NET		
Usage Charge - No Notice For JACKSONVILLE											
Usage Charge			01/97	A	COM	0.0259	0.0370		0.0629	243,105	\$15,291.30
Usage Charge	16102	PALM BEACH PEOPLES GAS	01/97	A	COM	0.0259	0.0370		0.0629	2,720	\$171.09
Usage Charge	16110	PGS-COCONUT CREEK	01/97	A	COM	0.0259	0.0370		0.0629	176,915	\$11,127.95
Usage Charge	16112	PGS-PLANTATION	01/97	A	COM	0.0259	0.0370		0.0629	89,773	\$5,646.72
Usage Charge	16113	PGS-DANIA	01/97	A	COM	0.0259	0.0370		0.0629	243,320	\$15,304.83
Usage Charge	16115	PGS-NORTH MIAMI	01/97	A	COM	0.0259	0.0370		0.0629	425,918	\$26,790.24
Usage Charge	16119	PGS-MIAMI	01/97	A	COM	0.0259	0.0370		0.0629	187,976	\$11,823.69
Usage Charge	16121	PGS-MIAMI BEACH	01/97	A	COM	0.0259	0.0370		0.0629	233,064	\$14,659.73
Usage Charge	16149	PGS-CECIL FIELD	01/97	A	COM	0.0259	0.0370		0.0629	17,922	\$1,127.29
Usage Charge	16150	PGS-CEDAR HILLS	01/97	A	COM	0.0259	0.0370		0.0629	29,211	\$1,837.37
Usage Charge	16151	PGS-JACKSONVILLE	01/97	A	COM	0.0259	0.0370		0.0629	307,940	\$19,369.43
Usage Charge	16159	PGS-DAYTONA BEACH	01/97	A	COM	0.0259	0.0370		0.0629	16,715	\$1,051.37
Usage Charge	16190	PGS-FROSTPROOF	01/97	A	COM	0.0259	0.0370		0.0629	5,296	\$333.12
Usage Charge	16191	PGS-AVON PARK	01/97	A	COM	0.0259	0.0370		0.0629	946	\$59.50
Usage Charge	16198	PGS-LAKELAND NORTH	01/97	A	COM	0.0259	0.0370		0.0629	622,279	\$39,141.35
Usage Charge	16200	PGS-BRANDON	01/97	A	COM	0.0259	0.0370		0.0629	1,113	\$70.01
Usage Charge	16201	PGS-TAMPA SOUTH	01/97	A	COM	0.0259	0.0370		0.0629	16,400	\$1,031.56
Usage Charge	16202	PGS-TAMPA EAST	01/97	A	COM	0.0259	0.0370		0.0629	60,126	\$3,781.93
Usage Charge	16203	PGS-TAMPA NORTH	01/97	A	COM	0.0259	0.0370		0.0629	25,076	\$1,577.28
Usage Charge	16207	PGS-ST PETERSBURG NORTH	01/97	A	COM	0.0259	0.0370		0.0629	31,466	\$1,979.21
Usage Charge	16208	PGS-ST PETERSBURG	01/97	A	COM	0.0259	0.0370		0.0629	242,109	\$15,228.66
Usage Charge	16209	PGS-TAMPA WEST	01/97	A	COM	0.0259	0.0370		0.0629	26,474	\$1,665.21

COPY

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

DATE	02/10/97	CUSTOMER: PEOPLES GAS SYSTEM, INC. ATTN: ED ELLIOTT POST OFFICE BOX 2562 TAMPA, FL 33601-2562	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	02/20/97		
INVOICE NO.	15462		
TOTAL AMOUNT DUE	\$217,794.55		

CONTRACT	5047	SHIPPER: PEOPLES GAS SYSTEM, INC.	CUSTOMER NO. 4120	PLEASE CONTACT RACHEL CADY AT (713)853-7566 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
		TYPE: FIRM TRANSPORTATION		

RECEIPTS POI NO. NAME	DELIVERIES		PROD MONTH	TC	RC	RATES				VOLUMES		
	POI NO.	NAME				BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT	
Usage Charge												
		28712	01/97	A	COM	0.0259	0.0370		0.0629	40		\$2.52
Usage Charge		58913	01/97	A	COM	0.0259	0.0370		0.0629	615,670		\$38,725.64
Usage Charge		59963	01/97	A	COM	0.0259	0.0370		0.0629	233,251		\$14,671.49
Volumetric Relinquishment - Credit - Acq ctrc 5662, Acq poi 16208			01/97	A	VGR		0.0085		0.0085	(43,481)		(\$369.59)
Volumetric Relinquishment - Credit - Acq ctrc 5662, Acq poi 16208			01/97	A	VOL	0.3200	0.0600		0.3800	(43,481)		(\$16,522.78)
Volumetric Relinquishment - Credit - Acq ctrc 5649, Acq poi 16208			01/97	A	VOL	0.3639	0.0685		0.4324	(12,028)		(\$5,200.91)
Draft Order			01/97	A	UDF	0.0259	0.0370		0.0629	(41,028)		(\$2,580.66)
TOTAL FOR CONTRACT 5047 FOR MONTH OF 01/97.										3,813,797		\$217,794.55

*** END OF INVOICE 15462 ***

COPY

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

DATE	02/10/97	CUSTOMER: PEOPLES GAS SYSTEM, INC. ATTN: ED ELLIOTT POST OFFICE BOX 2562 TAMPA, FL 33601-2562	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	02/20/97		
INVOICE NO.	15610		
TOTAL AMOUNT DUE	\$2,830.68		

CONTRACT	5047	SHIPPER: PEOPLES GAS SYSTEM, INC.	CUSTOMER NO. 4120	PLEASE CONTACT RACHEL CADY AT (713)853-7566 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
		TYPE: FIRM TRANSPORTATION		

RECEIPTS POI NO. NAME	DELIVERIES POI NO. NAME	PROD MONTH	TC	RC	RATES			VOLUMES MMBTU DRY	AMOUNT
					BASE	SURCHARGES	DTSC NET		
Payback Due FGT For DPOA: 5064. Scheduled Day: Jan 25, 1997.									
		01/97	A	UPF	0.0259	0.0370	0.0629	15,000	\$943.50
Payback Due FGT For DPOA: 5064. Scheduled Day: Jan 26, 1997.									
		01/97	A	UPF	0.0259	0.0370	0.0629	15,005	\$943.81
Payback Due FGT For DPOA: 5064. Scheduled Day: Jan 27, 1997.									
		01/97	A	UPF	0.0259	0.0370	0.0629	14,998	\$943.37
TOTAL FOR CONTRACT 5047 FOR MONTH OF 01/97.								45,003	\$2,830.68

*** END OF INVOICE 15610 ***

COPY

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

DATE	02/10/97	CUSTOMER: PEOPLES GAS SYSTEM, INC. ATTN: ED ELLIOTT POST OFFICE BOX 2562 TAMPA, FL 33601-2562	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	02/20/97		
INVOICE NO.	15512		
TOTAL AMOUNT DUE	\$16,779.40		

CONTRACT	5319	SHIPPER: PEOPLES GAS SYSTEM, INC.	CUSTOMER NO. 4120	PLEASE CONTACT RACHEL CADY AT (713)853-7566 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
		TYPE: FIRM TRANSPORTATION		

RECEIPTS POI NO. NAME	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES MMBTU DRY	AMOUNT	
	POI NO.	NAME				BASE	SURCHARGES	DISC			NET
Usage Charge	16102	PALM BEACH PEOPLES GAS	01/97	A	COM	0.0371	0.0020		0.0391	60,973	\$2,384.04
Usage Charge	16151	PGS-JACKSONVILLE	01/97	A	COM	0.0371	0.0020		0.0391	70,695	\$2,764.17
Usage Charge	16159	PGS-DAYTONA BEACH	01/97	A	COM	0.0371	0.0020		0.0391	148,554	\$5,808.46
Usage Charge	16195	PEOPLES GAS-ONECO	01/97	A	COM	0.0371	0.0020		0.0391	77,397	\$3,026.22
Usage Charge	16198	PGS-LAKELAND NORTH	01/97	A	COM	0.0371	0.0020		0.0391	4,891	\$191.24
Usage Charge	62717	PEOPLES GAS SYSTEM (PGS)	01/97	A	COM	0.0371	0.0020		0.0391	66,631	\$2,605.27
TOTAL FOR CONTRACT 5319 FOR MONTH OF 01/97.										429,141	\$16,779.40

*** END OF INVOICE 15512 ***

COPY

Line #

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

Estimate
Jan. 1997
INVOICE

Line #

4 February 7, 1997
5

INVOICE NO. 01-883.40-97
ACCOUNT NO. 11300 01 VP2908 142

PLEASE WIRE TRANSFER PAYMENT TO:

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

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

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

COMMODITY DETAIL		W/H		
RATE PERIOD		THERMS	RATE	AMOUNT
10 01/01/97 - 01/31/97		6,988,190	\$0.40024	\$2,796,986.35
11 Total Commodity		6,988,190	\$0.40024	\$2,796,986.35

TRANSPORT DETAIL				
AGREEMENT		MMBTU/MCF	RATE	AMOUNT
12 848510 Peoples SNG Inter Com.		0 mmbtu	\$0.2424	\$0.00
13 830087 Peoples So Ga Inter Com.		0 mmbtu	\$0.2146	\$0.00
14 864340 & 864350 SNG Firm Com.	682,734	mmbtu	\$0.0249	\$17,000.08
15 864340 & 864350 SNG Firm Dem.	35,252	mcf	\$8.9600	\$315,857.92
16 831200 & 831210 So Ga Firm Com.	795,492	mmbtu	\$0.0211	\$16,784.50
17 831200 & 831210 So Ga Firm Dem.	35,000	mcf	\$5.9450	\$208,074.85
18 864350 SNG GSR Volumetric	355,793	mmbtu	\$0.0628	\$22,343.78

COPY

Credits:		
19 SNG Brokered Capacity		(\$67,947.47)
20 So. Ga. Brokered Capacity		(\$24,255.33)
21 Sonat Marketing-Occidental Chemical Buy/Sale Credit		(\$18,391.43)
22 Total Transport		\$469,466.90

23 TOTAL AMOUNT DUE \$3,266,453.25

PAYMENT DUE WITHIN 10 DAYS OF INVOICE RECEIPT. DELINQUENT PAYMENTS ARE SUBJECT TO INTEREST CALCULATED AT THE PRIME RATE IN EFFECT FOR CHASE MANHATTAN BANK (NA) FROM DATE DUE UNTIL DATE OF PAYMENT.

CO 1 VENDOR 1007582
 INVOICE 132663-128434 Dec 96
 PO SP32923-97 DUE 1-3
 ATT Y IRAN
 ENTERED _____ AUTH gn

CITY OF SUNRISE - PUBLIC SERVICE

↑ DETACH STUB ↑ AND RETURN WITH REMITTANCE ↑

THIS BILL IS DUE WHEN RENDERED

SERVICE ADDRESS: W FLAMINGO RD & SUNRISE BVD

BILL DATE: 12/19/96

CUSTOMER NAME		ACCOUNT NUMBER	SERVICE THROUGH	CURRENT CHARGES PAST DUE AFTER	TOTAL AMOUNT NOW DUE
PEOPLES GAS		132663-128434	Dec 11, 1996	Jan 09, 1997	391.54
PREVIOUS STATEMENT BALANCE	PAYMENTS	ADJUSTMENTS	OTHER	TOTAL PAST DUE AMOUNT	TOTAL CURRENT CHARGES
573.72	573.72-	0.00	0.00	0.00	391.54

METER READING INFORMATION

TYPE	METER NUMBER	SERVICE PERIOD	# OF DAYS	CURR READ	PREV READ	USAGE
GS	6045179	11/13/96-12/11/96	28	16994	16111	883
TOTAL GAS USED						883

CURRENT PERIOD ACCOUNT ACTIVITY

TYPE OF SERVICE	AMOUNT
GAS	391.54
RECEIVED DEC 23 1996 ACCOUNTS PAYABLE	
TOTAL CURRENT CHARGES	391.54
TOTAL PAST DUE AMOUNT	0.00
TOTAL AMOUNT NOW DUE	391.54

MESSAGES

Empty box for messages.

CURRENT CHARGES PAST DUE AFTER Jan 09, 1997

CO 1 VENDOR 1007582
 INVOICE 93305-111588 Dec 96
 PO SP 32923-97 DU: 1-6
 ATT Y IRAN
 ENTERED _____ AUTH PN

CITY OF SUNRISE - PUBLIC SERVICE

↑ DETACH STUB ↑ AND RETURN WITH REMITTANCE ↑

THIS BILL IS DUE WHEN RENDERED

SERVICE ADDRESS: JACARANDA SQUARE

BILL DATE: 12/24/96

CUSTOMER NAME		ACCOUNT NUMBER	SERVICE THROUGH	CURRENT CHARGES PAST DUE AFTER	TOTAL AMOUNT NOW DUE
PEOPLES GAS		93305-111588	Dec 17, 1996	Jan 14, 1997	3594.39
PREVIOUS STATEMENT BALANCE	PAYMENTS	ADJUSTMENTS	OTHER	TOTAL PAST DUE AMOUNT	TOTAL CURRENT CHARGES
3438.22	3438.22-	0.00	0.00	0.00	3594.39

METER READING INFORMATION

TYPE	METER NUMBER	SERVICE PERIOD	# OF DAYS	CURR READ	PREV READ	USAGE
GS	8457280	11/15/96-12/17/96	32	75250	67492	8099
TOTAL GAS USED						8099

RECEIVED

DEC 30 1996

ACCOUNTS
PAYABLE

CURRENT PERIOD ACCOUNT ACTIVITY

TYPE OF SERVICE	AMOUNT
GAS	3,594.39

TOTAL CURRENT CHARGES 3,594.39
 TOTAL PAST DUE AMOUNT 0.00
 TOTAL AMOUNT NOW DUE 3,594.39

CURRENT CHARGES PAST DUE AFTER Jan 14, 1997

MESSAGES

[Empty box for messages]

CO 1 VENDOR 1007582
 INVOICE 10001-74500 Jan 97
 PO SP32923-97 DUE 1-20
 ATI Y IRAN _____
 ENTERED _____ AUTH gn

and write on the back of this statement.

CITY OF SUNRISE - PUBLIC SERVICE ↑ DETACH STUB ↑ AND RETURN WITH REMITTANCE ↑ THIS BILL IS DUE WHEN RENDERED
 SERVICE ADDRESS: NW 136 AVE & NW 8 ST

BILL DATE: 1/08/97

CUSTOMER NAME		ACCOUNT NUMBER	SERVICE THROUGH	CURRENT CHARGES PAST DUE AFTER	TOTAL AMOUNT NOW DUE
PEOPLES GAS		10001-74500	Dec 26, 1996	Jan 29, 1997	3352.22
PREVIOUS STATEMENT BALANCE	PAYMENTS	ADJUSTMENTS	OTHER	TOTAL PAST DUE AMOUNT	TOTAL CURRENT CHARGES
2307.48	2307.48-	0.00	0.00	0.00	3352.22

METER READING INFORMATION

TYPE	METER NUMBER	SERVICE PERIOD	# OF DAYS	CURR READ	PREV READ	USAGE
GS	9141050	11/25/96-12/26/96	31	211249	203909	7340
	TOTAL GAS USED					7340

CURRENT PERIOD ACCOUNT ACTIVITY

TYPE OF SERVICE	AMOUNT
GAS	3,263.32
GROSS RECEIPTS TAX	2.22
PURCHASED GAS ADJUSTMENT	86.68
TOTAL GAS	3,352.22
TOTAL CURRENT CHARGES	3,352.22
TOTAL PAST DUE AMOUNT	0.00
TOTAL AMOUNT NOW DUE	3,352.22
CURRENT CHARGES PAST DUE AFTER	Jan 29, 1997

MESSAGES

SUNRISE GARBAGE & RECYCLING CUSTOMERS WILL SEE CREDITS ON THEIR JANUARY, FEBRUARY & MARCH BILLS REFLECTING A RETROACTIVE REDUCTION IN RATES FOR 1996, BASED ON THE NEW CONTRACT WITH ALL SERVICE.



Peoples Gas

Invoice

SENT BY FAX ONLY

LOUIS DREYFUS ENERGY CORP.
10 WESTPORT ROAD
WILTON, CT. 06897

STATEMENT DATE: 01/08/97
PAYMENT DUE DATE: 01/09/97

ATTN: STEPHANIE MACARI - DERIVATIVES

INVOICE FOR JANUARY 1997 FINANCIAL SWAP OPTIONS

COPY

<u>INDEX PRICE CAP</u>	<u>RATE PER MMBTU</u>	<u>VOLUME IN MMBTU'S</u>	<u>AMOUNT</u>
IFGMR FGT ZONE 1	1.38200	374,573	\$517,659.88
IFGMR FGT ZONE 2	1.34200	260,710	\$349,872.82
IFGMR FGT ZONE 3	1.19700	232,500	\$278,302.50
NGW FGT ZONE 1	0.73200	77,500	\$56,730.00
NGW FGT ZONE 2	0.87200	232,500	\$202,740.00
NGW FGT ZONE 3	0.72700	54,250	\$39,439.75
IFGMR SONAT LA	1.20200	373,643	\$449,118.98

TOTAL AMOUNT DUE PEOPLES GAS SYSTEM, INC.

\$1,893,863.83

*Less amortization of prepaid price insurance
premium for \$80,283.80 (1,605,676 @ .05) =*

< \$80,283.80 >

SEND WIRE TRANSFER TO:

PEOPLES GAS SYSTEM, INC.
BARNETT BANK OF JACKSONVILLE
ABA #063000047
ACCOUNT #2710124764

*Net
Reduction
in Expense
Jan '97* \$ 1,813,580.03

PLEASE CONTACT ED ELLIOTT AT (813) 272-0058 WITH ANY QUESTIONS REGARDING THIS INVOICE.

g:\gasact\finswap\ldjan97.wk4

ENRON CAPITAL & TRADE
RESOURCES
WORLDWIDE ENERGY SOLUTIONS

CUSTOMER INFORMATION

Peoples Gas System, Inc.
111 Madison St PO Box 2562
Tampa, FL 33601-2562
ATTN: Ed Elliott
PHONE: (813) 272-0058
FAX: (813) 272-0325
BA#: 68756

INVOICE INFORMATION

INVOICE NO.: U9701233
INVOICE DATE: January 02, 1997
DUE DATE: January 09, 1997
ENRON CONTACT: Brett Hunsucker
PHONE: (713) 853-5766
FAX: (713) 646-4819

COPY

TRADE DATE	DEAL NUMBER	REF. INDEX	DELIVERY INDEX	NOTIONAL QUANTITY	BASIS	FIXED RATE	FLOAT RATE	AMOUNT
11/27/96	E83850.2	NX3	IF-FGT/Z1	(93,651.00)	MMBtu	2.97800000	3.98000000	(\$93,838.30)
11/27/96	E83850.3	NX3	IF-FGT/Z3	(29,078.00)	MMHtu	3.12800000	3.95000000	(\$23,902.12)
11/27/96	E83850.4	NX3	IF-FGT/Z2	(10,478.00)	MMBtu	3.52500000	4.10000000	(\$6,024.85)
11/27/96	E83850.5	NX3	IF-FGT/Z2	(54,715.00)	MMBtu	3.11800000	4.10000000	(\$53,730.13)
11/27/96	E83850.7	NX3	IF-FGT/Z3	(29,078.00)	MMHtu	3.12800000	3.95000000	(\$23,902.12)
11/27/96	E83850.8	NX3	IF-SONAT/LA	(93,403.00)	MMBtu	3.12800000	3.95000000	(\$76,777.27)
12/02/96	E84081.2	NX3	IF-FGT/Z1	(93,651.00)	MMBtu	2.88600000	3.98000000	(\$102,454.19)
12/02/96	E84081.3	NX3	IF-FGT/Z3	(29,078.00)	MMHtu	3.02600000	3.95000000	(\$26,868.07)
12/02/96	E84081.4	NX3	IF-FGT/Z2	(10,478.00)	MMBtu	3.38500000	4.10000000	(\$7,491.77)
12/02/96	E84081.5	NX3	IF-FGT/Z2	(54,715.00)	MMBtu	3.01600000	4.10000000	(\$59,311.06)
12/02/96	E84081.7	NX3	IF-FGT/Z3	(29,078.00)	MMHtu	3.02600000	3.95000000	(\$26,868.07)
12/02/96	E84081.8	NX3	IF-SONAT/LA	(93,403.00)	MMBtu	3.02600000	3.95000000	(\$86,304.37)
11/27/96	E84187.2	NX3	IF-FGT/Z1	(93,651.00)	MMBtu	2.78700000	3.98000000	(\$111,725.64)
11/27/96	E84187.3	NX3	IF-FGT/Z3	(29,078.00)	MMHtu	2.92700000	3.95000000	(\$29,746.79)
11/27/96	E84187.4	NX3	IF-FGT/Z2	(10,478.00)	MMBtu	3.24700000	4.10000000	(\$8,937.73)
11/27/96	E84187.5	NX3	IF-FGT/Z2	(54,715.00)	MMBtu	2.91700000	4.10000000	(\$64,727.85)
11/27/96	E84187.7	NX3	IF-FGT/Z3	(29,078.00)	MMHtu	2.92700000	3.95000000	(\$29,746.79)
11/27/96	E84187.8	NX3	IF-SONAT/LA	(93,403.00)	MMBtu	2.92700000	3.95000000	(\$93,551.27)
12/04/96	E84605.2	NX3	IF-FGT/Z1	(93,651.00)	MMBtu	2.97500000	3.98000000	(\$94,119.26)
12/04/96	E84605.3	NX3	IF-FGT/Z3	(29,078.00)	MMHtu	3.11500000	3.95000000	(\$21,280.13)
12/04/96	E84605.4	NX3	IF-FGT/Z2	(10,478.00)	MMBtu	3.48800000	4.10000000	(\$6,412.54)
12/04/96	E84605.5	NX3	IF-FGT/Z2	(54,715.00)	MMBtu	3.10500000	4.10000000	(\$54,441.43)
12/04/96	E84605.7	NX3	IF-FGT/Z3	(29,078.00)	MMHtu	3.11500000	3.95000000	(\$21,280.13)

2.975 3.105

Please Verify Wire Instructions

BANK NAME
Barnett Bk Na Jacksonville

ABA NUMBER
063000047

ACCOUNT NUMBER
271 012 4764

ENRON CAPITAL & TRADE
 RESOURCES
 WORLDWIDE ENERGY SOLUTIONS

COPY

CUSTOMER INFORMATION

Peoples Gas System, Inc.
 111 Madison St PO Box 2562
 Tampa, FL 33601-2562
 ATTN: Ed Elliott
 PHONE: (813) 272-0058
 FAX: (813) 272-0325
 BAA#: 68756

INVOICE INFORMATION

INVOICE NO.: U9701233
 INVOICE DATE: January 02, 1997
 DUE DATE: January 09, 1997
 ENRON CONTACT: Brett Hunsucker
 PHONE: (713) 853-5766
 FAX: (713) 646-4819

TRADE DATE	DEAL NUMBER	REF. INDEX	DELIVERY INDEX	NOTIONAL QUANTITY	BASIS	FIXED RATE	FLOAT RATE	AMOUNT
12/04/96	E84605.8	NX3 /	IF-SONAT/LA	(93,403.00)	MMBtu	3.11500000	3.95000000	(\$77,991.51)
ENRON CAPITAL AND TRADE WILL REMIT:							U.S. Dollar	(\$1,209,433.39)

Please Verify Wire Instructions

BANK NAME
 Barnett Bk Na Jacksonville

ABA NUMBER
 063000047

ACCOUNT NUMBER
 271 012 4764

PEOPLES GAS SYSTEM, INC.
ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:
JANUARY 1997

SWING SERVICE-DEMAND

	(A) SUPPLIER	(B) THERMS	(C) RATE	(D) ACCRUED
1	AMOCO	1,499,910.0	0.00800	\$11,999.28
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>1,499,910.0</u>		<u>\$11,999.28</u>

SWING SERVICE-COMMODITY

9	AMOCO	110,590.0	0.33300	\$36,826.47
10	AMOCO	163,290.0	0.37400	\$61,070.46
11	AMOCO	670,000.0	0.42300	\$283,410.00
12	AMOCO	552,280.0	0.29900	\$165,131.72
13	AMOCO	3,750.0	0.28300	\$1,061.25
14		0.0	0.00000	\$0.00
15		0.0	0.00000	\$0.00
16	TOTAL:	<u>1,499,910.0</u>		<u>\$547,499.90</u>

**PEOPLES GAS SYSTEM, INC.
 ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:
 JANUARY 1997**

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1	AMOCO	2,175,000.0	0.39700	\$863,475.00
2	AMOCO	410,000.0	0.26800	\$109,880.00
3	AMOCO	44,500.0	0.30250	\$13,461.25
4	AMOCO	1,550,000.0	0.41350	\$640,925.00
5	AMOCO	300,000.0	0.26800	\$80,400.00
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>4,479,500.0</u>		<u>\$1,708,141.25</u>

PEOPLES GAS SYSTEM, INC.
 ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:
 JANUARY 1997

SWING SERVICE-DEMAND

	(A) SUPPLIER	(B) THERMS	(C) RATE	(D) ACCRUED
1	CALCASIEU GATHERING SYSTEM	5,096,080.0	0.04095	\$208,684.48
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>5,096,080.0</u>		<u>\$208,684.48</u>

SWING SERVICE-COMMODITY

9	CALCASIEU GATHERING SYSTEM	5,096,080.0	0.40950	\$2,086,844.76
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>5,096,080.0</u>		<u>\$2,086,844.76</u>

**PEOPLES GAS SYSTEM, INC.
 ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:
 JANUARY 1997**

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1	CITRUS TRADING CORP.	1,177,380.0	0.38800	\$456,823.44
2	CITRUS TRADING CORP.	2,172,100.0	0.22000	\$477,862.00
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>3,349,480.0</u>		<u>\$934,685.44</u>

PEOPLES GAS SYSTEM, INC.
 ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:
 JANUARY 1997

SWING SERVICE-DEMAND

	(A) SUPPLIER	(B) THERMS	(C) RATE	(D) ACCRUED
1	CORAL ENERGY	2,399,930.0	0.00800	\$19,199.44
2		0.0	0.00000	\$0.00
3		0.0	0.00000	\$0.00
4		0.0	0.00000	\$0.00
5		0.0	0.00000	\$0.00
6		0.0	0.00000	\$0.00
7		0.0	0.00000	\$0.00
8	TOTAL:	<u>2,399,930.0</u>		<u>\$19,199.44</u>

SWING SERVICE-COMMODITY

9	CORAL ENERGY	2,399,930.0	0.39500	\$947,972.35
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>2,399,930.0</u>		<u>\$947,972.35</u>

**PEOPLES GAS SYSTEM, INC.
ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:
JANUARY 1997**

SWING SERVICE-DEMAND

	(A) SUPPLIER	(B) THERMS	(C) RATE	(D) ACCRUED
1	KOCH GAS SERVICES	1,085,150.0	0.00650	\$7,053.48
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>1,085,150.0</u>		<u>\$7,053.48</u>

SWING SERVICE-COMMODITY

9	KOCH	245,000.0	0.37600	\$92,120.00
10	KOCH	455,000.0	0.42200	\$192,010.00
11	KOCH	280,000.0	0.30300	\$84,840.00
12	KOCH	105,150.0	0.29600	\$31,124.40
13		0.0	0.00000	\$0.00
14		0.0	0.00000	\$0.00
15		0.0	0.00000	\$0.00
16	TOTAL:	<u>1,085,150.0</u>		<u>\$400,094.40</u>

PEOPLES GAS SYSTEM, INC.
 ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:
 JANUARY 1997

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1	KOCH	2,827,200.0	0.41350	\$1,169,047.20
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>2,827,200.0</u>		<u>\$1,169,047.20</u>

**PEOPLES GAS SYSTEM, INC.
 ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:
 JANUARY 1997**

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1	MIDCON GAS SERVICES	353,400.0	0.40150	\$141,890.10
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>353,400.0</u>		<u>\$141,890.10</u>

**PEOPLES GAS SYSTEM, INC.
 ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:
 JANUARY 1997**

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1	NATURAL GAS CLEARINGHOUSE	1,917,040.0	0.40000	\$766,816.00
2	NATURAL GAS CLEARINGHOUSE	2,619,500.0	0.40010	\$1,048,061.95
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>4,536,540.0</u>		<u>\$1,814,877.95</u>

**PEOPLES GAS SYSTEM, INC.
 ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:
 JANUARY 1997**

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1	PANENERGY	806,000.0	0.39925	\$321,795.50
2	PANENERGY	160,000.0	0.30000	\$48,000.00
3	PANENERGY	2,250,000.0	0.39500	\$888,750.00
4	PANENERGY	500,000.0	0.31000	\$155,000.00
5	PANENERGY	837,000.0	0.41000	\$343,170.00
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>4,553,000.0</u>		<u>\$1,756,715.50</u>

**PEOPLES GAS SYSTEM, INC.
 ACCRUALS FOR GAS PURCHASED IN THE MONTH OF:
 JANUARY 1997**

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1	TENNECO	617,830.0	0.39300	\$242,807.19
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>617,830.0</u>		<u>\$242,807.19</u>

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

DECEMBER 1996

(A)	(B)	(C)	(D)	(E)
SUPPLIER		THERMS	RATE	DOLLARS
1 AMOCO	ACCRUED:	1,550,000.0	0.38850	\$602,175.00
2	ACTUAL:	1,550,000.0	0.38850	\$602,175.00
3 AMOCO	ACCRUED:	365,580.0	0.37700	\$137,823.66
4	ACTUAL:	365,580.0	0.37700	\$137,823.66
5 AMOCO	ACCRUED:	350,000.0	0.36200	\$126,700.00
6	ACTUAL:	350,000.0	0.36200	\$126,700.00
7 AMOCO	ACCRUED:	411,940.0	0.33800	\$139,235.72
8	ACTUAL:	411,940.0	0.33800	\$139,235.72
9 AMOCO	ACCRUED:	318,020.0	0.45600	\$145,017.12
10	ACTUAL:	318,020.0	0.45600	\$145,017.12
11 AMOCO	ACCRUED:	41,250.0	0.34100	\$14,066.25
12	ACTUAL:	41,250.0	0.34100	\$14,066.25
13 CALCASIEU GATHERING SYSTEM	ACCRUED:	4,514,000.0	0.42625	\$1,924,092.50
14	ACTUAL:	4,514,000.0	0.42625	\$1,924,092.50
15 CITRUS TRADING CORP.	ACCRUED:	1,177,380.0	0.36200	\$426,211.56
16	ACTUAL:	1,177,380.0	0.36200	\$426,211.56
17 CITRUS TRADING CORP.	ACCRUED:	200,000.0	0.47500	\$95,000.00
18	ACTUAL:	2,168,351.0	0.22000	\$477,037.22
19 CORAL ENERGY RES.	ACCRUED:	2,250,140.0	0.38900	\$875,304.46
20	ACTUAL:	2,250,140.0	0.38900	\$875,304.46

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

DECEMBER 1996

(A)	(B)	(C)	(D)	(E)
SUPPLIER		THERMS	RATE	DOLLARS
21 CORAL ENERGY RES.	ACCRUED:	0.0	0.00800	\$0.00
22 (ADDITIONAL DEMAND CHARGES)	ACTUAL:	0.0	0.00800	\$598.88
23 ENRON	ACCRUED:	0.0	0.00000	\$0.00
24	ACTUAL:	200,000.0	0.47500	\$95,000.00
25 KOCH GAS SERVICES	ACCRUED:	2,827,200.0	0.38850	\$1,098,367.20
26	ACTUAL:	2,827,200.0	0.38850	\$1,098,367.20
27 KOCH GAS SERVICES	ACCRUED:	35,000.0	0.38550	\$13,492.50
28	ACTUAL:	35,000.0	0.38550	\$13,492.50
29 KOCH GAS SERVICES	ACCRUED:	255,030.0	0.35850	\$91,428.26
30	ACTUAL:	255,030.0	0.35850	\$91,428.26
31 KOCH GAS SERVICES	ACCRUED:	310,000.0	0.33850	\$104,935.00
32	ACTUAL:	310,000.0	0.33850	\$104,935.00
33 KOCH GAS SERVICES	ACCRUED:	385,000.0	0.44550	\$171,517.50
34	ACTUAL:	385,000.0	0.44550	\$171,517.50
35 KOCH GAS SERVICES	ACCRUED:	65,000.0	0.38150	\$24,797.50
36	ACTUAL:	65,000.0	0.38150	\$24,797.50
37 KOCH GAS SERVICES	ACCRUED:	35,000.0	0.35450	\$12,407.50
38	ACTUAL:	35,000.0	0.35450	\$12,407.50
39 MIDCON GAS SERVICES	ACCRUED:	353,400.0	0.37550	\$132,701.70

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

DECEMBER 1996

(A)	(B)	(C)	(D)	(E)
SUPPLIER		THERMS	RATE	DOLLARS
40	ACTUAL:	353,400.0	0.37550	\$132,701.70
41	MIDCON GAS SERVICES ACCRUED:	1,549,900.0	0.37900	\$587,412.10
42	ACTUAL:	1,549,900.0	0.37900	\$587,412.80
43	NATURAL GAS CLEARINGHOUSE ACCRUED:	1,917,040.0	0.37400	\$716,972.96
44	ACTUAL:	1,917,040.0	0.37400	\$716,972.96
45	NATURAL GAS CLEARINGHOUSE ACCRUED:	2,619,500.0	0.37410	\$979,954.95
46	ACTUAL:	2,619,500.0	0.37410	\$979,954.95
47	NORAM ENERGY SERVICES ACCRUED:	200,000.0	0.48500	\$97,000.00
48	ACTUAL:	200,000.0	0.48500	\$97,000.00
49	PANENERGY ACCRUED:	806,000.0	0.37325	\$300,839.50
50	ACTUAL:	806,000.0	0.37325	\$300,839.50
51	PANENERGY ACCRUED:	200,000.0	0.47000	\$94,000.00
52	ACTUAL:	200,000.0	0.47000	\$94,000.00
53	TENNECO ACCRUED:	617,830.0	0.37300	\$230,450.59
54	ACTUAL:	617,830.0	0.37300	\$230,450.59
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 :

DECEMBER 1996

(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 :

DECEMBER 1996

(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:	23,354,210.0		\$9,141,903.53
94	TOTAL ACTUAL:	25,522,561.0		\$9,619,540.33
95	ADJUSTMENT:	2,168,351.0		\$477,636.80



REVISED

NATURAL GAS SALES INVOICE

Amoco Energy
Trading Corporation
Tax ID No. 36-3421804

Remit Wire to: 1-24-97
AMOCO ENERGY TRADING CORPORATION
WIRE TRANSFER ACCOUNT
CHASE MANHATTAN BANK, NY
ACCT NO. 910-2-548097 ABA# 021000021
NEW YORK, NY, 10081-6000

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

INVOICE NUMBER 020291
INVOICE DATE 01-14-1997
CONTRACT 157650
DELIVERY MONTH 12/1996

Payment Due: 25TH DAY OF MONTH
Please include Amoco's invoice number on all remittances.

Natural gas delivered during 12/96. Calculations are based on nominations.

Delivery Point Description/ Pipeline Measurement Pt	Amoco ID#	Quantity mmbtu	Price \$/mmbtu	Amount Due (\$)
FGT/MOPS/TIVOLI	020022	35,000	3.54000	123,900.00
FGT/MOPS/TIVOLI	020022	41,194	3.30000	135,940.20
FGT/MOPS/TIVOLI	020022	31,802	4.48000	142,472.96
FGT/MOPS/TIVOLI	020022	36,558	3.69000	134,899.02
FGT/MOPS/TIVOLI	020022	4,125	3.33000	13,736.25
SUPPLY RESERVATION CHARGE		148,679	0.08000	11,894.32
TOTAL AMOUNT DUE				562,842.75

COPY

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

If you have any questions, please contact Kyle Nutter at (281) 366-5410 or send a facsimile to (281) 366-5313. When remitting an amount different than the total amount billed, please fax the appropriate support to document your change.

For Amoco use only: 1300100001054-A000000-99999900,123412,654321,2000



NATURAL GAS SALES INVOICE

Amoco Energy
Trading Corporation
Tax ID No. 36-3421804

Remit Wire to: *1-24-97*
AMOCO ENERGY TRADING CORPORATION
WIRE TRANSFER ACCOUNT
CHASE MANHATTAN BANK, NY
ACCT NO. 910-2-548097 ABA# 021000021
NEW YORK, NY, 10081-6000

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

INVOICE NUMBER 020290
INVOICE DATE 01-10-1997
CONTRACT 157649
DELIVERY MONTH 12/1996

Payment Due: 25TH DAY OF MONTH
Please include Amoco's invoice number on all remittances.

Natural gas delivered during 12/96. Calculations are based on nominations.

Delivery Point Description/ Pipeline Measurement Pt	Amoco ID#	Quantity mmbtu	Price \$/mmbtu	Amount Due (\$)
FGT TSMA POOL METER 94429	042413	155,000	3.85000	596,750.00
SUPPLY RESERVATION CHARGE 5,000 mmbtu/d X 31 days		155,000	0.03500	5,425.00
TOTAL AMOUNT DUE				602,175.00

COPY

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

If you have any questions, please contact Kyle Nutter at
(281) 366-5410 or send a facsimile to (281) 366-5313. When remitting
an amount different than the total amount billed, please fax the
appropriate support to document your change.

For Amoco use only: * 1300100001054-A981603-12532900,020290,011097,1296



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

Peoples Gas System, Inc.
111 Madison Street
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 01/09/97 9612035590	Terms for Payment: Due on or before the 25th of the month by Wire Transfer.	Wire Funds to: Texas Commerce Bank - Houston, N.A. <i>1-24-97</i> ABA #113000609 Account 0010-135-3556
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Point I.D.#	Description	Production	Mcf	MMBtu	Rate	Amount
001 206 001	FGT - False River	12/96	130,430	140,734	\$ 04.1910	\$ 589,816.19
001 206 002	FGT - Oakley - Assumption	12/96	271,661	293,666	\$ 04.1910	\$ 1,230,754.21
328 206 001	Sabine/Florida - Henry Hub	12/96	16,206	17,000	\$ 04.1910	\$ 71,247.00

3.85 FGT ZONE 2
3.90 Henry Hub
7.75
-2
5.75
5.75 x 1.10 = \$ 4.2625 / mmbtu

451,400 @ \$ 4.2625 = \$ 1,924,092.50

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SE

Total Cost of Gas	\$ 1,891,817.40
Sales Tax (4%)	\$ 0.00
Total Amount Due this Invoice	\$ 1,891,817.40

1,924,092.50 *SE*

PAGE 3 OF 15
DECEMBER INVOICES

For information contact Craig Brown at (713) 653-6211

Fax: (713) 653-6290

Citrus Trading Corp.

An **ENRON/SONAT** Affiliate

PAGE 1

INVOICE INFORMATION	CONTRACT INFORMATION	CUSTOMER INFORMATION	PAYMENT INFORMATION
INVOICE NUMBER: G-9612-2778 INVOICE DATE: JANUARY 10, 1997 DUE DATE: JANUARY 20, 1997	CONTRACT NO: 370-68756-306 CONTRACT DATE: APRIL 1, 1996 VOLUME BASIS: MMBTU 14.73 DRY	PEOPLES GAS SYSTEM, INC. ATTN: ED ELLIOTT 111 MADISON ST PO BOX 2562 TAMPA, FL 33601-2562	VIA WIRE TRANSFER: 1-17-97 NATIONS BANK OF TEXAS (DALLAS) CITRUS TRADING CORP. 3750494468 - 111000012 (713)853-7798

Fax #: (813) 272-0325 FOR FURTHER INFORMATION CALL: BOB MAYO @ (713) 853-5826 FAX # (713) 646-8420

DELIVERY POINT			DATES		VOLUMES				PRICE			DOLLARS		
FACILITY	PIPE 1METER	PIPE2METER	DESCRIPTION	START	END	TIER	TIER VOL	PER	MMBTU	INDEX	ADJUSTMENTS	FINAL	AMOUNT	TAX

TO INVOICE YOU FOR NATURAL GAS SALES:

17926	FGT/61459		MATAGORDA IS 783	12/01/1996	12/31/1996				117,738				\$3.62000	\$426,211.56
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TOTAL DUE CITRUS TRADING CORP.

117,738

\$426,211.56

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PAGE 4 OF 15
DECEMBER INVOICES

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

Citrus Trading Corp.

An ENRON/SONAT Affiliate

PAGE 1

INVOICE INFORMATION	CONTRACT INFORMATION	CUSTOMER INFORMATION	PAYMENT INFORMATION
INVOICE NUMBER: G-9612-2777 INVOICE DATE: JANUARY 10, 1997 DUE DATE: JANUARY 20, 1997	CONTRACT NO: 370-68756-305 CONTRACT DATE: FEBRUARY 15, 1995 VOLUME BASIS: MMBTU 14.73 DRY	PEOPLES GAS SYSTEM, INC. ATTN: ED ELLIOTT 111 MADISON ST PO BOX 2562 TAMPA, FL 33601-2562	VIA WIRE TRANSFER: 1-22-97 NATIONS BANK OF TEXAS (DALLAS) CITRUS TRADING CORP. 3750494468 - 111000012 (713)853-7798

Fax #: (813) 272-0325 FOR FURTHER INFORMATION CALL: BOB MAYO @ (713) 853-5826 FAX # (713) 646-8420

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

TO INVOICE YOU FOR NATURAL GAS SALES:

59963	FGT/99278		ORLANDO TURNPIKE	12/01/1996	12/31/1996		216,835.1		210.559				\$2.20000	\$463,229.80	\$477,037.22
TOTAL DUE CITRUS TRADING CORP.													<u>210.559</u>	<u>\$463,229.80</u>	

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Plus Amount Due on LE Rider
 Enron 220 Transportation Package
 Per Worksheet for Dec '96

\$ 42,309.15

Adjusted Amount Due Citrus

\$ 519,346.37

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

PAGE 5 OF 15
DECEMBER INVOICES

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



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: Todd Davis
 Tampa, FL 33601

Invoice

Invoice No: CER-I-199612-0242
 Contract Number: 010-NG-SS-03213
 GMS Contract Number: S-PEOPLES-S-01
 Customer ID: PEOPLES
 Invoice Date: 01/10/1997
 Due Date: 01/25/1997

Payment Due in U.S. Dollars

Prod. Month	Pipeline	Meter/Pool #	Description	Quantity	Unit	Avg. Price*	Amount Due
12/1996	TRANSCO PL	6910	YELLOWHAMMERSHELL - FAIRWAY	225,014	Dth	\$3.8100	\$857,303.34
				225,014			\$857,303.34 Totals
	Other Cost:	Demand		232,500		\$0.0800	\$18,600.00
							\$18,600.00 Totals

Recap:

Commodity Total \$857,303.34
 Other Cost Total \$18,600.00

Net Amount Due in U.S. \$ \$875,903.34

(* = Average Price is rounded)

COPY

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Please Direct any Questions to:
 Andy Tyler at (713) 767-5446
 Fax Payment Detail to:
 Andre Greer at (713) 767-5445

PAGE 6 OF 15
 DECEMBER INVOICES

Please Wire Amount To: 1-24-97
 NationsBank
 Dallas, TX
 Account#:3750770027
 ABA# 111000012

Please Fax Payment Detail To:
 Accounts Receivable Department
 Fax 713/767-5445

ENRON CAPITAL & TRADE RESOURCES CORP.

INVOICE INFORMATION		CONTRACT INFORMATION		CUSTOMER INFORMATION			PAYMENT INFORMATION							
INVOICE NUMBER: G-9612-69336		CONTRACT NO: 016-68756-302		PEOPLES GAS SYSTEM, INC.			MAIL CHECKS TO:							
INVOICE DATE: JANUARY 10, 1997		CONTRACT DATE: AUGUST 20, 1993		ATTN: ED ELLIOTT			ENRON CAPITAL & TRADE RESOURCES							
DUE DATE: JANUARY 20, 1997		VOLUME BASIS: MMBTU 14.73 DRY		111 MADISON ST			P.O. BOX 840201							
				PO BOX 2562			DALLAS TX 75284-0201							
				TAMPA, FL 33601-2562										
FOR FURTHER INFORMATION CALL: STEPHEN G. SMITH @ (713) 853-5851 FAX # (713) 646-8420														
DELIVERY POINT		DATES		VOLUMES			PRICE		DOLLARS					
FACILITY	PIPE 1/METER	PIPE 2/METER	DESCRIPTION	START	END	TIER	TIER VOL	PER	MMBTU	INDEX	ADJUSTMENTS	FINAL	AMOUNT	TAX

TO INVOICE YOU FOR NATURAL GAS SALES:

16509	LRP/0848704	FGT/94350	LRP/FGT (COW ISLAND)	12/19/1996	12/19/1996				10,000				\$4,750.00	\$47,500.00
25309	FGT/61437		COMPRESSOR STATION 11-MT Verno	12/20/1996	12/20/1996				10,000				\$4,750.00	\$47,500.00
									<u>20,000</u>				<u>\$95,000.00</u>	

TOTAL DUE ENRON CAPITAL & TRADE RESOURCES CORP.

*Wire Transfer To → Enron Capital & Trade Resources
1-17-97
Nations Bank
Dallas, Tx
A/c # 3750494099
ABA # 111000012*

COPY

PAGE 7 OF 15
DECEMBER INVOICES

#01-90-000-232-0d-000

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



INVOICE

KOCH ENERGY TRADING, INC.

PEOPLES GAS SYSTEM INC
PO BOX 2562
TAMPA FL 33601-2562

Date: 1/6/97
Due Date: 1/25/97

Invoice No: 9701571

260-110-001-00- 54302 -9701571-139

December 1996 Gas Volumes

	MMBTU	Price	Dollar Amount
ARNAUVILLE (UGPL TO FLORIDA GAS)	282,720 ✓	3.8850 ✓	\$1,098,367.20 ✓
MONTPELIER (UGPL TO FLORIDA GAS)	7,440	3.5875	\$26,691.00
MONTPELIER (UGPL TO FLORIDA GAS)	71,275	3.5682	\$254,395.24
MONTPELIER (UGPL TO FLORIDA GAS)	29,788	4.2503	\$126,609.32
MONTPELIER (UGPL TO FLORIDA GAS)	<i>Demand on 108,503 @ .065</i>		\$7,052.70 ✓
	<i>108,503</i>	<i>3.7928</i>	<i>411,525.56</i>
Amount Due	391,223 ✓		\$1,513,115.46

Adjusted Amount Due \$1,516,945.46

COPY

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For questions regarding this invoice contact:

Name: Patricia Merritt
Voice#: (713) 229-4689
Fax your support to:
Fax#: (713) 229-5959

For Payment by Check:
Koch Energy Trading, Inc.
P.O. Box 730253
Dallas, Texas 75373-0253

1-24-97

For Payment by Wire Transfer:
First National Bank Chicago
ABA #071000013
Chicago, Illinois
Koch Energy Trading, Inc.
A/C 51-39058

Please reference invoice number on remittance.

MIDCON GAS SERVICES CORP.



BILL TO:

PEOPLES GAS SYSTEM, INC.
 ATTN: MR. ED ELLIOTT
 P. O. BOX 2562
 TAMPA, FL 33601-2562

FAX: () -

Invoice Number: 0546990
 Billing Period: Dec-96
 Invoice Date: January 10, 1997
 Due Date: January 25, 1997
 Payment Method: Wire
 Terms:

Contract: 54-050670 - PEOPLES GAS SYSTEM, INC.				MMBtu	MMBtu			
Delivery Period	Pipeline	Point Name	Item Ref	Start Date	End Date	Quantity	Unit Price	Amount

Description: Demand Charge

Dec-96

FLORIDA

MOPS REFUGIO

6 12/01 12/01

1

\$10,850.00000

\$10,850.00

Dec-96 Demand Charge Total: 1

\$10,850.00

Contract Total:

\$720,114.50

Invoice Total: (US\$)

\$720,114.50

** 10,000 x 31 x .035 = 10,850*

COPY

If your payment is different from the amount invoiced, please fax support to Valerie Ewing at (713)964-5781.

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

REMIT TO: *Wire Transfer 1-24-97*

PAGE 9 OF 15
 DECEMBER INVOICES

MIDCON GAS SERVICES CORP.
 CITIBANK, N.A.
 ABA #021000089
 ACCOUNT #4067-6152

Questions regarding this invoice should be directed to:
 Gas Sales Accounting (800) 699-6761
 Support for your payment should be faxed to:
 (713) 964-5781

MIDCON GAS SERVICES CORP.



BILL TO:

PEOPLES GAS SYSTEM, INC.
 ATTN: MR. ED ELLIOTT
 P. O. BOX 2562
 TAMPA, FL 33601-2562

FAX: () -

Invoice Number: 0546990
 Billing Period: Dec-96

Invoice Date: January 10, 1997
 Due Date: January 25, 1997

Payment Method: Wire
 Terms:

Contract: 54-050670 - PEOPLES GAS SYSTEM, INC.						MMBtu	MMBtu	
Delivery Period	Pipeline	Point Name	Item Ref	Start Date	End Date	Quantity	Unit Price	Amount

Description: Commodity Charges

Dec-96

FLORIDA

MOPS REFUGIO

1	12/01	12/01	6,000	✓	\$3.72000	✓	\$22,320.00	
2	12/03	12/06	29,113	✓	\$3.72000	✓	\$108,300.36	
3	12/09	12/16	56,360	✓	\$3.72000	✓	\$209,659.20	
4	12/19	12/21	22,400	✓	\$3.72000	✓	\$83,328.00	
5	12/26	12/31	41,117	✓	\$3.72000	✓	\$152,955.24	
Point Sub-Total:						154,990	✓	\$576,562.80

NGPL

FLA GAS/NGPL JEFFERSON

7	12/01	12/31	35,340	✓	\$3.75500	✓	\$132,701.70
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Dec-96 Commodity Charges Total: 190,330

\$709,264.50

COPY

PAGE 10 OF 15
 DECEMBER INVOICES

REMIT TO:

MIDCON GAS SERVICES CORP.
 CITIBANK, N.A.
 ABA #021000089
 ACCOUNT #4067-6152

Questions regarding this invoice should be directed to:
 Gas Sales Accounting (800) 699-6761
 Support for your payment should be faxed to:
 (713) 964-5781



NATURAL GAS CLEARINGHOUSE

An NGC Company • Excellence In Energy Services

13430 NORTHWEST FREEWAY
SUITE 1200
HOUSTON, TEXAS 77040
PHONE: 713/507-6410
FAX: 713/507-3787

INVOICE NO.: 99020-00

INVOICE DATE: 01-06-97

CONTRACT NO.: 9411321

CLIENT CONTACT: JWC

TERMS: Net Due On or Before
01-20-97

PEOPLES GAS SYSTEM, INC.
P.O. BOX 2562
111 MADISON ST
TAMPA FL 33601
MR. ED ELLIOT
(813)-272-0058
#3608100

Volumes: MMBTUs
Prices : US Dollars

REMITTANCE COPY

DESCRIPTION	QUANTITY (MMBTU)	RATE	AMOUNT
Estimated December 96 Volumes of Natural Gas Purchased from NATURAL GAS CLEARINGHOUSE via FLORIDA GAS TRANSMISSION COMPANY			
COMPRESSOR STA (8)	29,268	3.720000	108,876.96
FGT ZONE 2 POOL (8)	175,608	3.720000	653,261.76
NUECES	248,778	3.720000	925,454.16
RESERVATION FEE	191,704	.020000	3,834.08
RESERVATION FEE	261,950	.021000	5,500.95
Wire To: First National Bank of Chicago Chicago, IL 1-17-97 ABA #071000013 ACCOUNT #55-53911 CREDIT NATURAL GAS CLEARINGHOUSE			
Lockbox: P.O. BOX 730508 DALLAS, TX 75373-0508			
Questions regarding this invoice should be directed to Solon Arellano at (713)-507-3709. Support for your payment should be Faxed to (713)-507-3787. PLEASE PAY PER CONTRACT TERMS.			
TOTAL INVOICE	453,654 MMBTUs		1,696,927.91
# 01-90-000-232-02-00-0 <i>EL</i>			

COPY

APPROVAL _____

JAN 14 1997

NorAm Energy Services, Inc.
P.O. Box 200631
Dallas, TX 75320-0631

PEOPLES GAS SYSTEM, INC.
111 MADISON STREET
TAMPA, FL 33601-2562

Invoice No: 12-6016720
Invoice Date: 01/09/97
Due Date: 01/19/97
Page: 1

Billing for gas delivered as follows:

Location: FLORIDA GAS TRANSMISSION COMPANY - SABINE/FGT KAPLAN - METER: 23062 - ST: LA

Month	Act/Nom	MMBtu	Rate	Amount
9612	NOM	20,000	4.8500	\$ 97,000.00

TOTAL AMOUNT DUE		20,000		\$ 97,000.00
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Remit by wire to: Wells Fargo Bank
 1-17-97 San Francisco, CA
 ABA No. 121000248
 Account No. 4159748185

COPY

If you have any questions please contact CAROLYN WHITE at (713) 654-5958

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



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

Invoice No: SR96120609
 Customer No: 0000007355
 Customer Fax: (813) 272-0063

COPY

Payment by wire transfer: 1-24-97
 PANENERGY TRADING & MARKET SERVICES
 CHASE MANHATTAN BANK
 NEW YORK, NY
 ABA # 021000021
 Account # 910-2-771269


Invoice Date: January 6, 1997
 Payment Terms: Due January 25, 1997
 unless otherwise provided in effective contract

Remit by check to:
 PANENERGY TRADING & MARKET SERVICES
 P. O. BOX 201204
 HOUSTON, TX 77216-1204

**Invoice for Natural Gas for December, 1996 for
 FLORIDA GAS TRANSMISSION COMPANY Nom deliveries.**

Transport Contract	Sales Point	Description	Price	MMBTU Volume	Amount Due
A-BTB-FGT 5430	611 25306	FGT Mops Refugio Tivoli Pooling\Zone 1 CS #7	3.7325 3.7325	55,625 24,975	207,620.31 93,219.19
** Invoice Totals				80,600	\$300,839.50

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

01-90-000-232-02-000




Mobil

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

Invoice No: SR96120610
Customer No: 0000007355
Customer Fax: (813) 272-0063

COPY

Payment by wire transfer: 1-24-97
PANENERGY TRADING & MARKET SERVICES
CHASE MANHATTAN BANK
NEW YORK, NY
ABA # 021000021
Account # 910-2-771269

Invoice Date: January 6, 1997
Payment Terms: Due January 25, 1997
unless otherwise provided in effective contract

Remit by check to:
PANENERGY TRADING & MARKET SERVICES
P. O. BOX 201204
HOUSTON, TX 77216-1204

Invoice for Natural Gas for December, 1996 for
FLORIDA GAS TRANSMISSION COMPANY Nom deliveries.

Transport Contract	Sales Point	Description	Price	MMBTU Volume	Amount Due
5430	25309	Pooling\Zone 3 CS #11	4.7000	20,000	94,000.00
** Invoice Totals				20,000	\$94,000.00

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

01-90-000-132-02-00-0

To:
Peoples Gas System Inc.
111 Madison Street
P.O. Box 2562
Tampa, FL 33601-2562

Customer #: 1492
Invoice #: 20187
Invoice Date: 01/10/97
Amount Due: \$230,450.59

Remittance Addresses:
Wire: 1-17-97
Tenneco Energy Marketing Compa
Bank of America, Chicago IL
Acct #: 77-12626
ABA: 071000039
Check:
Tenneco Energy Marketing Company
File # 91701
P.O. Box 105371
Atlanta, GA 30348-5371

PAYMENT TERMS: NET 10 DAYS

BY WIRE PAYMENT

CONTRACT	CUST K#	CHARGE TYPE	PIPELINE	POINT OF SALE	FLOW DAYS	VOLUME	PRICE	AMOUNT
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Month of Flow: 12/96

Type of Service: Firm Gas Sale

16785		Daily Demand			1-31	61,783	0.030000	\$1,853.49
16785		Commodity (Deal)	FGT	0008576 MAGNET WITHERS FGT HPL	1-31	61,783	3.700000	\$228,597.10

PAGE 15 OF 15
DECEMBER INVOICES

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

COPY

Contact Don Terry Ph: (713) 757-4568 Fax: (713) 757-2108	TOTAL AMOUNT DUE \$230,450.59
Comments: Thank you.	

Line #

- 1 Citrus Trading Corp.
- 2 Worksheet-Amount Due from Peoples Gas System, Inc.
- 3 LE Rider Transportation Package
- 4 For the Production Month of December 1996

Calculation of Amount Due:

	Description	Volumes In Mmbtu's	Rate	Amount
5	Commodity Fuel	(24,157.2)	\$2.2000	(\$53,145.84)
6	Reservation Fees	186,957.1	\$0.4324	80,840.25
7	Usage Charges	186,957.1	\$0.0629	11,759.60
8	Reservation Fees	6,603.0	\$0.4324	<u>2,855.14</u>
9	Amount Due Citrus Trading Corp.			<u>\$42,309.15</u>

Line #

- 1 Citrus Trading Corp.
- 2 Worksheet-Amount Due from Peoples Gas System, Inc.
- 3 LE Rider Transportation Package
- 4 For the Production Month of January 1997

Calculation of Amount Due:

Description	Volumes In Mmbtu's	Rate	Amount
5 Commodity Fuel	(24,445.3)	\$2.2000	(\$53,779.66)
6 Reservation Fees	173,248.5	\$0.4324	\$74,912.65
7 Usage Charges	173,248.5	\$0.0629	\$10,897.33
8 Reservation Fees	5,824.0	\$0.4324	<u>\$2,518.30</u>
9	Amount Peoples Gas Owes Citrus Trading Corp.		<u><u>\$34,548.62</u></u>

