

970003-64

SCHEDULE A-1

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

APRIL 97 through MARCH 98 Page 1 of 3

FOR THE PERIOD OF:

ACK
AFA 2
APP
CAF
CMI
CSD
0
1
3
1

0
1
3
1

COST OF GAS PURCHASED	CURRENT MONTH: APRIL 97			PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE AMOUNT	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE AMOUNT	%
1 COMMODITY (Pipeline)	\$221,472	\$196,855	(\$24,617)	\$221,472	\$196,855	(\$24,617)	(12.51)
2 NO NOTICE SERVICE	\$24,930	\$49,860	\$24,930	\$24,930	\$49,860	\$24,930	50.00
3 SWING SERVICE	\$937,148	\$1,068,156	\$151,008	\$937,148	\$1,068,156	\$151,008	13.88
4 COMMODITY (Other)	\$4,094,825	\$4,147,159	\$52,334	\$4,094,825	\$4,147,159	\$52,334	1.28
5 DEMAND	\$3,558,125	\$3,489,166	(\$68,959)	\$3,558,125	\$3,489,166	(\$68,959)	(1.98)
6 OTHER	\$74,113	\$100,000	\$25,887	\$74,113	\$100,000	\$25,887	0.00
LESS END-USE CONTRACT							
7 COMMODITY (Pipeline)	\$69,739	\$85,607	\$15,868	\$69,739	\$85,607	\$15,868	18.54
8 DEMAND	\$604,833	\$677,715	\$72,882	\$604,833	\$677,715	\$72,882	10.75
9 OTHER	\$0	\$0	\$0	\$0	\$0	\$0	0.00
10							
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$8,238,042	\$8,307,875	\$71,833	\$8,238,042	\$8,307,875	\$71,833	0.88
12 NET UNBILLED	(\$293,720)	\$0	\$293,720	(\$293,720)	\$0	\$293,720	0.00
COMPANY USE	\$7,501	\$0	(\$7,501)	\$7,501	\$0	(\$7,501)	0.00
TOTAL THERM SALES	\$8,025,971	\$8,307,875	\$281,904	\$8,025,971	\$8,307,875	\$281,904	3.39

DOCUMENT NUMBER-DATE
5043 MAY 20 97
FPSC-RECORDS/REPORTING

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF:

APRIL 97 through MARCH 98

Page 2 of 3

THERMS PURCHASED	CURRENT MONTH: APRIL 97				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)	36,510,115	32,981,623	(3,528,492)	(10.70)	36,510,115	32,981,623	(3,528,492)	(10.70)
16 NO NOTICE SERVICE (Billing Determinants Only)	3,000,000	6,000,000	3,000,000	50.00	3,000,000	6,000,000	3,000,000	50.00
17 SWING SERVICE (Commodity)	4,555,290	5,850,300	1,295,010	22.14	4,555,290	5,850,300	1,295,010	22.14
18 COMMODITY (Other) (Commodity)	20,419,960	16,100,470	(4,319,490)	(26.83)	20,419,960	16,100,470	(4,319,490)	(26.83)
19 DEMAND (Billing Determinants Only)	53,072,484	63,506,424	10,433,940	16.43	53,072,484	63,506,424	10,433,940	16.43
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	10,948,090	12,552,300	1,604,210	12.78	10,948,090	12,552,300	1,604,210	12.78
22 DEMAND	13,126,390	14,730,600	1,604,210	10.89	13,126,390	14,730,600	1,604,210	10.89
23 OTHER	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (17+18-23)	24,975,250	21,950,770	(3,024,480)	(13.78)	24,975,250	21,950,770	(3,024,480)	(13.78)
25 NET UNBILLED	(787,121)	0	787,121	0.00	(787,121)	0	787,121	0.00
26 COMPANY USE	19,746	0	(19,746)	0.00	19,746	0	(19,746)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	22,469,935	21,950,770	(519,165)	(2.37)	22,469,935	21,950,770	(519,165)	(2.37)

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF:

APRIL 97 through MARCH 98

Page 3 of 3

CENTS PER THERM		CURRENT MONTH: APRIL 97				PERIOD TO DATE			
		ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
			DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
28	COMMODITY (Pipeline) (1/15)	0.00607	0.00597	(0.00010)	(1.63)	0.00607	0.00597	(0.00010)	(1.63)
29	NO NOTICE SERVICE (2/16)	0.00831	0.00831	0.00000	0.00	0.00831	0.00831	0.00000	0.00
30	SWING SERVICE (3/17)	0.20573	0.18600	(0.01973)	(10.61)	0.20573	0.18600	(0.01973)	(10.61)
31	COMMODITY (Other) (4/18)	0.20053	0.25758	0.05705	22.15	0.20053	0.25758	0.05705	22.15
32	DEMAND (5/19)	0.06704	0.05494	(0.01210)	(22.02)	0.06704	0.05494	(0.01210)	(22.02)
33	OTHER (6/20)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
LESS END-USE CONTRACT									
34	COMMODITY (Pipeline) (7/21)	0.00637	0.00682	0.00045	6.60	0.00637	0.00682	0.00045	6.60
35	DEMAND (8/22)	0.04608	0.04601	(0.00007)	(0.15)	0.04608	0.04601	(0.00007)	(0.15)
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)	0.32977	0.37848	0.04871	12.87	0.32977	0.37848	0.04871	12.87
38	NET UNBILLED (12/25)	0.37316	0.00000	(0.37316)	0.00	0.37316	0.00000	(0.37316)	0.00
39	COMPANY USE (13/26)	0.37987	0.00000	(0.37987)	0.00	0.37987	0.00000	(0.37987)	0.00
40	TOTAL COST OF THERMS SOLD (11/27)	0.36654	0.37848	0.01194	3.18	0.36654	0.37848	0.01194	3.18
41	TRUE-UP (E-4)	(0.00519)	(0.00519)	0.00000	0.00	(0.00519)	(0.00519)	0.00000	0.00
42	TOTAL COST OF GAS (40+41)	0.36135	0.37329	0.01194	3.20	0.36135	0.37329	0.01194	3.20
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)	0.36270	0.37469	0.01199	3.20	0.36270	0.37469	0.01199	3.20
45	PGA FACTOR ROUNDED TO NEAREST .001	36.270	37.469	1.19864	3.20	36.270	37.469	1.19864	3.20

FOR THE PERIOD OF: APRIL '97 through MARCH '98
CURRENT MONTH: APRIL 1997

COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
1 Commodity Pipeline (FGT)	20,990,340	\$164,971	\$0.00811
2 Commodity Pipeline (SNG/ISO GA)	7,335,540	\$48,561	\$0.00662
3 Cashouts-Peoples' Transportation Customers	468,698	\$2,899	\$0.00619
4 Cashouts-Supplier Aggregation (Test) Program	105,153	\$717	\$0.00682
5 Commodity Pipeline (FGT)-Prior Month Adjustment	35,040	\$239	\$0.00682
6 Commodity Pipeline (SNG/ISO GA)-Prior Month Adjustment	1,575,344	\$4,065	\$0.00259
7			
8 TOTAL COMMODITY (Pipeline)	38,510,115	\$221,472	\$0.00607
9 Swing Service-Demand-3rd Party Suppliers			
10 Swing Service-Commodity-3rd Party Suppliers	4,555,390	\$83,364	\$0.00000
11 Swing Service-Demand-3rd Party Suppliers-Mar. '97 Accrual Adj.		\$83,638	\$0.18300
12 Swing Service-Commodity-3rd Party Suppliers-Mar. '97 Accrual Adj.	(100)	\$750	\$0.00000
13		\$19,369	(\$193.96600)
14			
15			
16 TOTAL SWING SERVICE	4,555,290	\$97,148	\$0.20973
17 Purchases from 3rd Party Suppliers	19,027,240	\$3,751,488	\$0.19716
18 City of Sun/lee	12,313	\$8,207	\$0.66655
19 Central Florida Gas	24,908	\$11,248	\$0.45157
20 Cashouts-Peoples' Transportation Customers	482,228	\$98,247	\$0.19959
21 Cashouts-Supplier Aggregation (Test) Program	106,371	\$17,893	\$0.16603
22 Purchases from 3rd Party Suppliers-Prior Month Adj.	(8,860)	(\$1,219)	\$0.00000
23 Imbalance Cashout-(FGT)-Oct. '98	(84,860)	(\$11,351)	\$0.17500
24 Imbalance Cashout-(FGT)-Oct. '98	838,820	\$188,568	\$0.22300
25 Commodity-3rd Party Suppliers-Mar. '97 Accrual Adj.	0	\$35,645	\$0.00000
26 TOTAL COMMODITY (Other)	20,419,660	\$4,094,825	\$0.20053
27 Demand (FGT)	82,665,300	\$4,289,339	\$0.05185
28 Demand (SNG/ISO GA)	9,850,000	\$468,423	\$0.04756
29 Temporary Acquisition Reservation Charge-(FGT)	2,180,000	\$108,985	\$0.04953
30 Temporary Reimbursement Credit-(FGT)	(45,240,810)	(\$1,385,614)	\$0.03063
31 Volumetric Reimbursement Credit-(FGT)	(431,510)	(\$17,608)	\$0.04081
32 Cashouts-Peoples' Transportation Customers	468,698	\$22,469	\$0.04794
33 Capacity Discount-Transp. Customer	3,855,462	\$93,207	\$0.02550
34 Volumetric Reimbursement Credit-(FGT)-Adj.-Mar. '97	(28,100)	(\$1,392)	\$0.04953
35 Demand (SNG/ISO GA)-Prior Month Adjustment	(26,456)	\$2,318	(\$0.08761)
36			
37 TOTAL DEMAND	53,072,484	\$3,569,125	\$0.06704
38 Revenue Sharing-FGT	0	\$0	\$0.00000
39 Administrative Costs	0	\$73,617	\$0.00000
40 Legal Fees	0	\$495	\$0.00000
41			
42			
43			
44			
45 TOTAL OTHER	0	\$74,113	\$0.00000

FOR THE PERIOD OF: APRIL 97 Through MARCH 98

Page 1 of 1

	CURRENT MONTH: APRIL 97		PERIOD TO DATE			
	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE		
	AMOUNT	%	AMOUNT	%		
TRUE-UP CALCULATION						
1 PURCHASED GAS COST (A-1, LINES 3+4+8+13)	\$5,024,473	\$5,235,315	\$5,024,473	\$5,235,315	\$210,842	\$0.04196
2 TRANSPORTATION COST (A-1, LINES +2+5+6+7+8)	3,204,068	3,072,509	3,204,068	3,072,509	(131,559)	(0.04104)
3 TOTAL	8,228,541	8,307,824	8,228,541	8,307,824	79,283	0.00964
4 FUEL REVENUES (NET OF REVENUE TAX)	8,025,871	8,307,875	8,025,871	8,307,875	281,904	0.03512
5 TRUE-UP REFUND(COLLECTION)	97,328	97,328	97,328	97,328	0	0.00000
6 FUEL REVENUE APPLICABLE TO PERIOD *	8,123,297	8,405,201	8,123,297	8,405,201	281,904	0.03470
(LINE 4 (+ or -) LINE 5)						
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(109,244)	97,327	(109,244)	97,327	202,571	(1.92477)
8 INTEREST PROVISION THIS PERIOD (21)	(12,868)	17,222	(12,868)	17,222	29,890	(2.35847)
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(2,840,184)	3,838,518	(2,840,184)	3,838,518	6,278,700	(2.37813)
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 9)	(97,328)	(97,328)	(97,328)	(97,328)	0	0.00000
10a FLEX RATE ADJUSTMENT	0	0	0	0	0	0.00000
11 TOTAL EXTRACT TRUE-UP (7+8+9+10+10a)	(2,855,422)	3,855,739	(2,855,422)	3,855,739	6,511,141	(2.28028)
11a REFUND(S) FROM PIPELINE	130,368	0	130,368	0	(130,368)	0.00000
12 ADJ TOTAL EXTRACT TRUE-UP (11+11a)	(2,725,054)	3,855,739	(2,725,054)	3,855,739	6,278,700	(2.34154)
INTEREST PROVISION						
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(2,840,184)	3,838,518	(2,840,184)	3,838,518	6,278,700	(2.37813)
14 ENDING TRUE-UP BEFORE INTEREST (13+7-5+11a)	(2,712,360)	3,838,517	(2,712,360)	3,838,517	6,300,883	(2.34145)
15 TOTAL (13+14)	(5,382,890)	7,277,035	(5,382,890)	7,277,035	12,629,583	(2.38905)
16 AVERAGE (85% OF 15)	(2,878,275)	3,838,517	(2,878,275)	3,838,517	6,314,792	(2.38905)
17 INTEREST RATE - FIRST DAY OF MONTH	5.74	5.74	5.74	5.74	0	0.00000
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.82	5.82	5.82	5.82	0	0.00000
19 TOTAL (17+18)	11,360	11,360	11,360	11,360	0	0.00000
20 AVERAGE (85% OF 19)	5,680	5,680	5,680	5,680	0	0.00000
21 MONTHLY AVERAGE (20/12 Months)	0.473	0.473	0.473	0.473	0	0.00000
22 INTEREST PROVISION (16+21)	(\$12,668)	\$17,222	(\$12,668)	\$17,222	\$29,890	(\$2.39955)

* If line 5 is a refund add to line 4
If line 3 is a collection () subtract from line 4

SCHEDULE A-3**
Page 1 of 1

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE
APRIL 87 MARCH 88

ACTUAL FOR THE PERIOD OF
PRESENT MONTH

(A) MONTH	(B) PURCHASED FROM	(C) PURCHASED FOR	(D) SCH TYPE	(E) SYSTEM SUPPLY	(F) END USE	(G) TOTAL PURCHASED	(H) COMMODITY THIRD PARTY	(I) PIPELINE COST	(J) DEMAND COST	(K) OTHER CHARGES	(L) TOTAL CENTS PER THERM
1 APR 1987	FGT	PGS	FTS-1 COMML PIPELINE	25,847.180	10,948,000	25,847.180		\$183,372.41			\$0.84
2 APR 1987	FGT	PGS	FTS-1 COMML PIPELINE			10,948,000		88,738.34			\$0.84
3 APR 1987	FGT	PGS	FTS-2 COMML PIPELINE	1,343.180		1,343.180		1,588.38			\$0.12
4 APR 1987	FGT	PGS	FTS-1 DEMAND	28,123,890		28,123,890			\$2,587,344.11		\$8.73
5 APR 1987	FGT	PGS	FTS-1 DEMAND			10,948,000			542,258.84		\$4.35
6 APR 1987	FGT	PGS	FTS-2 DEMAND	1,460,700		1,460,700			423,842.37		\$28.00
7 APR 1987	FGT	PGS	NO NOTICE	3,000,000		3,000,000			24,836.00		\$0.83
8 APR 1987	TRANSP CUSTOMER	PGS	FTS-1 DEMAND	3,855,462		3,855,462			\$93,206.35		\$2.55
9 APR 1987		PGS	COMML OTHER								
10 APR 1987		PGS	SOMATISO GA COMML PIPELINE	7,335,940		7,335,940		48,581.28			\$0.66
11 APR 1987		PGS	SOMATISO GA DEMAND	8,850,000		8,850,000			488,422.73		\$4.78
12 APR 1987		PGS	SOMATISO GA DEMAND			2,178,300			82,373.88		\$2.37
13 APR 1987		PGS	COMML OTHER								
14 APR 1987		PGS	ZIRING								
15 APR 1987		PGS	COMML OTHER								
16 APR 1987		PGS	COMML OTHER								
17 APR 1987		PGS	COMML OTHER								
18 APR 1987		PGS	COMML OTHER								
19 APR 1987		PGS	COMML OTHER								
20 APR 1987		PGS	COMML OTHER								
21 APR 1987		PGS	COMML OTHER								
22 APR 1987		PGS	COMML OTHER								
23 APR 1987	CO-SUPPLIER AGGR. TEST PROG.	PGS	COMML OTHER	108,371		108,371	17,383.30		0.00		\$18.80
24 APR 1987	CO-SUPPLIER AGGR. TEST PROG.	PGS	COMML PIPELINE	108,183		108,183		717.15	0.00		\$0.86
25 APR 1987	CASHOUTS-TRANSP. CUSTOMERS	PGS	DEMAND	488,898		488,898			22,488.78		\$4.79
26 APR 1987	CASHOUTS-TRANSP. CUSTOMERS	PGS	COMML PIPELINE	488,898		488,898		2,899.21			\$0.82
27 APR 1987	CASHOUTS-TRANSP. CUSTOMERS	PGS	COMML OTHER	482,228		482,228	96,247.48				\$18.98
28 TOTAL				115,831,810	24,074,480	139,706,290	\$4,809,385.28	\$298,887.75	\$4,208,211.40	\$0.00	\$8.84

**This report excludes prior month/period adjustments.

COMPANY: PEOPLES GAS SYSTEM, INC.

TRANSPORTATION SYSTEM SUPPLY

SCHEDULE A-4

Page 1 of 1

FOR THE PERIOD OF: APRIL 97 Through MARCH 98
PRESENT MONTH: APRIL 1997

(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT DTH/24	(D) NET AMOUNT DTH/24	(E) MONTHLY GROSS DTH	(F) MONTHLY NET DTH	(G) WELLHEAD PRICE \$/DTH	(H) CITYGATE PRICE (G+H)/F
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
TOTAL							

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

(2) The above net volumes are calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 2.85% per dbh.

(3) Included in the monthly gross volumes above are 138,264 dbh's nominated at the pipeline receipt point via FGT FTS-2 capacity having a fuel surcharge of 2.85% per dbh.

PEOPLES GAS SYSTEM, INC.
 OPEN ACCESS GAS PURCHASED-FLORIDA GAS TRANSMISSION COMPANY
 APRIL 1987

(A)	(B)	(C)	(D)	(E)	(F)
DESCRIPTION	TYPE CHARGE	THERMS PURCHASED		PURCHASES	
1 NO NOTICE RESERVATION CHARGE	NO NOTICE	3,000,000	16	24,930.00	2
2 FTS-1 RESERVATION CHARGE	DEMAND	38,123,690	19	2,567,344.11	5
3 FTS-1 VOLUMETRIC RELINQ. CREDIT	DEMAND	(431,510)	19	(17,885.88)	5
3a FTS-1 VOLUMETRIC RELINQ. CREDIT	DEMAND*	(28,100)	19	(1,391.80)	5
4 FTS-2 RESERVATION CHARGE	DEMAND	1,460,700	19	423,642.37	6
5 FTS-1 USAGE CHARGE	COMM. PIPELINE	25,647,160	15	163,372.41	1
5a FTS-1 USAGE CHARGE	COMM. PIPELINE*	35,040	15	233.98	1
6 FTS-2 USAGE CHARGE	COMM. PIPELINE	1,342,180	15	1,598.38	1
7 IMBALANCE CASHOUT CHARGE	COMM. OTHER	771,780	18	175,215.78	4
8 TOTAL FGT		69,921,920		\$3,337,064.33	
9	COMM. OTHER		18		4
10	COMM. PIPELINE	7,335,540	15	48,561.26	1
11	DEMAND	9,850,000	19	468,422.73	5
12 CITY OF SUNRISE	COMM. OTHER	12,313	18	8,207.18	4
13 CENTRAL FLORIDA GAS	COMM. OTHER	24,908	18	11,247.84	4
14 LEGAL FEES	OTHER			485.75	6
15 ADMINISTRATIVE COSTS	OTHER			73,817.13	6
16 CASHOUTS-TRANSP. CUSTOMERS	DEMAND	468,698	19	22,488.78	5
17 CASHOUTS-TRANSP. CUSTOMERS	COMM. PIPELINE	468,698	15	2,899.21	1
18 CASHOUTS-TRANSP. CUSTOMERS	COMM. OTHER	482,228	18	96,247.40	4
19 SUPPLIER AGGREG. C/O'S (TEST PROGRAM)	COMM. OTHER	108,371	18	17,993.30	4
20 SUPPLIER AGGREG. C/O'S (TEST PROGRAM)	COMM. PIPELINE	105,153	15	717.15	1
21 CAPACITY DISCOUNT-TRANSP. CUST.	DEMAND	3,655,482.0	19	93,206.95	5
22	COMM. OTHER		18		4
23	SWING-DEMAND				3
24	SWING-COMM.		17		3
25	COMM. OTHER		18		4
26	COMM. OTHER		18		4
27	COMM. OTHER		18		4
28	COMM. OTHER		18		4
29	COMM. OTHER		18		4
30	COMM. OTHER		18		4
31	COMM. OTHER		18		4
32	COMM. OTHER		18		4
33	SWING-COMM.		17		3
34	SWING-DEMAND				3
35	COMM. OTHER		18		4
36	COMM. OTHER*		18		4
37	COMM. PIPELINE*	1,576,344	15	4,084.96	1
38	DEMAND*	(28,456)	19	2,317.68	5
39 TOTAL		117,557,849		\$8,910,813.70	

*Prior Month Adjustment

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENBRIG/SUNAT Affiliate

DATE 04/30/97
CUR 05/10/97
TRIP 18978
TOTAL AMOUNT DUE \$7,597,278.11

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 # 1
 ABA # 111111111

CONTRACT: 5047 **SHIPPER:** PEOPLES GAS SYSTEM, INC. **CUSTOMER NO:** 4120 **PLEASE CONTACT RACHEL CADY**
TYPE: FIRM TRANSPORTATION **DURS NO:** 6922736 **OR CODE 1151** **AT 7132853-7566 WITH ANY QUESTIONS REGARDING THIS INVOICE**

POI NO.	RECEIPTS Edm No.	DELIVERIES POI NO.	DUR No	PROD MONTH	IC	RC	BASE	SURCHARGES	DTSC	NET	VOLUME'S DIM DAY	AMOUNT
		TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5223, at poi 16209		04/97	A	TRL	0.4768	0.0685	0.4953	0.4953	(57,750)	(\$28,603.58)
		TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5409, at poi 16203		04/97	A	TRL	0.4768	0.0685	0.4953	0.4953	(30,000)	(\$14,859.00)
		TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5276, at poi 16197		04/97	A	TRL	0.4768	0.0685	0.4953	0.4953	(58,800)	(\$29,123.64)
		TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5676, at poi 16151		04/97	A	TRL	0.4768	0.0685	0.4953	0.4953	(7,930)	(\$1,946.53)
		TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5668, at poi 16209		04/97	A	TRL	0.4768	0.0685	0.4953	0.4953	(17,580)	(\$8,707.37)
		TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5674, at poi 16170		04/97	A	TRL	0.4768	0.0651	0.4953	0.4953	(15,870)	(\$7,340.35)
		TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5579, at poi 16207		04/97	A	TRL	0.4768	0.0685	0.4953	0.4953	(30,210)	(\$14,963.01)
		TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5680, at poi 16208		04/97	A	TRL	0.4768	0.0685	0.4953	0.4953	(37,710)	(\$18,677.76)
		TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5677, at poi 28222		04/97	A	TRL	0.4768	0.0685	0.4953	0.4953	(14,280)	(\$7,072.88)
		TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5337, at poi 16169		04/97	A	TRL	0.4768	0.0685	0.4953	0.4953	(36,450)	(\$18,053.69)
		TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5678, at poi 16113		04/97	A	TRL	0.4768	0.0685	0.4953	0.4953	(20,100)	(\$9,855.53)
		TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5681, at poi 16173		04/97	A	TRL	0.4768	0.0685	0.4953	0.4953	(9,150)	(\$4,532.00)
		TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5682, at poi 16203		04/97	A	TRL	0.4768	0.0685	0.4953	0.4953	(11,730)	(\$5,809.87)
		TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 3247, at poi 16115		04/97	A	TRL	0.4768	0.0300	0.3000	0.3000	(12,500)	(\$375.00)
		TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 3247, at poi 16203		04/97	A	TRL	0.4768	0.0300	0.3000	0.3000	(3,000)	(\$90.00)
		TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 3247, at poi 16208		04/97	A	TRL	0.4768	0.0300	0.3000	0.3000	(9,500)	(\$285.00)
		TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 3247, at poi 59963		04/97	A	TRL	0.4768	0.0300	0.3000	0.3000	(15,439)	(\$463.17)
		TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5378, at poi 59963		04/97	A	TRL	0.4768	0.0450	0.4500	0.4500	(187,170)	(\$8,422.66)
		TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5694, at poi 16173		04/97	A	TRL	0.4768	0.0685	0.4953	0.4953	(4,321)	(\$2,140.19)
		TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 3247, at poi 16115		04/97	A	TRL	0.4768	0.0300	0.3000	0.3000	(362,500)	(\$10,875.00)
		TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 3247, at poi 16203		04/97	A	TRL	0.4768	0.0300	0.3000	0.3000	(87,000)	(\$2,610.00)
		TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 3247, at poi 16208		04/97	A	TRL	0.4768	0.0300	0.3000	0.3000	(275,500)	(\$8,265.00)

COPY

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENBRUN/SORAT Affiliate

DATE: 04/30/97
 DUE: 05/10/97
 INVOICE NO.: 18928
 TOTAL AMOUNT DUE: \$2,592,278.11

CUSTOMER: PEOPLES GAS SYSTEM, INC.
 ATTN: ED LELIOTT
 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 #
 ABA #

CONTRACT: 5047 SHIPPER: PEOPLES GAS SYSTEM, INC.
 TYPE: FIRM TRANSPORTATION

CUSTOMER NO: 4120 PLEASE CONTACT RACHEL CAGY
 AT (713)853-7566 WITH ANY QUESTIONS REGARDING THIS INVOICE
 CUS'S NO: 8222726 OR CODE 1151

POI NO.	RECEIPTS	CONTRACT NO.	DELIVERIES	POI NO.	CONTRACT NO.	PRCD	MONTH	TC	MC	BASE	SUBCATEGORIES	DTSC	BLT	VOLUMES	AMOUNT
							04/97	A	1RL	0.0300	0.0300	0.0300	0.0300	(447,711)	(113,431.93)
							04/97	A	1AQ	0.4268	0.0685	0.4953	0.4953	216,000	\$106,984.80
TOTAL FOR CONTRACT 5047 FOR MONTH OF 04/97: 4,112,368 \$2,592,278.11															

*** END OF INVOICE 16928 ***

COPY

PEOPLES GAS SYSTEM, INC.
ACCRUED VOLUMETRIC RELINQUISHMENT CREDIT RECEIVABLE
DUE FROM FLORIDA GAS TRANSMISSION
IN DTH'S
APRIL 1997

09-May-97

g:\gasact\pga\v_fgtest.wk4

<u>DESCRIPTION</u>	<u>VOLUMES</u>	<u>RATE</u>	<u>AMOUNT</u>
FTS-1	(32,648)	0.38000	(\$12,406.24)
	(32,648) *	0.00850	(\$277.51)
	(10,503)	0.49530	(\$5,202.13)
TOTAL	(43,151)		(\$17,885.88)

* excluded from total

PEOPLES GAS SYSTEM, INC.
ACCRUED USAGE CHARGE PAYABLE
DUE FLORIDA GAS TRANSMISSION
IN DTH'S
APRIL 1997

09-May-97

g:\gasact\pγα\u_fgtest.wk4

<u>DESCRIPTION</u>	<u>VOLUMES</u>	<u>RATE</u>	<u>AMOUNT</u>
FTS-1-USAGE	2,430,370	0.06370	\$154,814.57
FTS-1-PAYBACK	134,346	0.06370	\$8,557.84
TOTAL FTS-1	2,564,716		\$163,372.41
FTS-2-USAGE	134,318	0.01190	\$1,598.38
TOTAL	5,263,750		\$164,970.79

Line #
1
2
3

Estimate
April 1997
INVOICE

Line #
4 May 2, 1997
5

INVOICE NO.
ACCOUNT NO.

PLEASE WIRE TRANSFER PAYMENT TO:

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

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

COMMODITY DETAIL		W/H		
RATE PERIOD		THERMS	RATE	AMOUNT
10	04/01/97 - 04/30/97			

11 Total Commodity

TRANSPORT DETAIL				
AGREEMENT		DTH	RATE	AMOUNT
12	848510 Peoples SNG Inter Com.	0 dth	\$0.2424	\$0.00
13	830087 Peoples So Ga Inter Com.	0 dth	\$0.2146	\$0.00
14	864340 & 864350 SNG Firm Com.	733,554 dth	\$0.0377	\$27,654.98
15	831200 & 831210 So Ga Firm Com.	819,554 dth	\$0.0211	\$17,292.58
16	864350 SNG GSR Vol. Com.	733,554 dth	\$0.0074	\$5,428.30
17	864340 & 864350 SNG Firm Dem.	35,992 dth/day	\$8.8800	\$319,608.96
18	831200 & 831210 So Ga Firm Dem.	35,700 dth/day	\$5.8290	\$208,095.06

Credits:

19	SNG Brokered Capacity	(\$31,952.79)
20	So. Ga. Brokered Capacity	(\$19,588.50)
21	Sonat Marketing Buy/Sale Credit	(\$9,554.60)

22 Total Transport \$516,983.99

23 TOTAL AMOUNT DUE

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 132663-128431 Apr 97
 PO SP32923-97 DUE 4-29
 All Y TRAN _____
 ENTERED _____ AUTH JH

CITY OF SUNRISE - PUBLIC SERVICE

↑ DETACH SLIP ↑ AND RETURN WITH REMITTANCE ↑

THIS BILL IS DUE WHEN RENDERED

SERVICE ADDRESS: W FLAMINGO RD & SUNRISE BVD

BILL DATE: 4/21/97

CUSTOMER NAME		ACCOUNT NUMBER	SERVICE THROUGH	CURRENT CHARGES PAST DUE AFTER	TOTAL AMOUNT NOW DUE
PEOPLES GAS		132663-128434	Apr 11, 1997	May 12, 1997	738.59
PREVIOUS STATEMENT BALANCE	PAYMENTS	ADJUSTMENTS	OTHER	TOTAL PAST DUE AMOUNT	TOTAL CURRENT CHARGES
732.17	732.17-	0.00	0.00	0.00	738.59

METER READING INFORMATION

TYPE	METER NUMBER	SERVICE PERIOD	# OF DAYS	CURR READ	PREV READ	USAGE
GS	6045179	3/12/97 - 4/11/97	30	21527	20343	1184
TOTAL GAS USED						1184

CURRENT PERIOD ACCOUNT ACTIVITY

TYPE OF SERVICE	AMOUNT
GAS	738.59
TOTAL CURRENT CHARGES	738.59
TOTAL PAST DUE AMOUNT	0.00
TOTAL AMOUNT NOW DUE	738.59
CURRENT CHARGES PAST DUE AFTER May 12, 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.

CO 1 VENDOR 1007582
 INVOICE 10001-74500 Apr-97
 PO SP 32923-97 DUE 4-21
 ATT Y TRAN _____
 ENTERED _____ AUTH gn

CITY OF SUNRISE - PUBLIC SERVICE

SERVICE ADDRESS: NW 136 AVE & NW 8 ST

THIS BILL IS DUE WHEN RENDERED

BILL DATE: 4/04/97

CUSTOMER NAME		ACCOUNT NUMBER	SERVICE THROUGH	CURRENT CHARGES PAST DUE AFTER	TOTAL AMOUNT NOW DUE
PEOPLES GAS		10001-74500	Mar 31, 1997	Apr 25, 1997	3921.15
PREVIOUS STATEMENT BALANCE	PAYMENTS	ADJUSTMENTS	OTHER	TOTAL PAST DUE AMOUNT	TOTAL CURRENT CHARGES
3805.85	3805.85-	0.00	0.00	0.00	3921.15

METER READING INFORMATION

TYPE	METER NUMBER	SERVICE PERIOD	# OF DAYS	CURR READ	PREV READ	USAGE
GS	9141050	2/26/97- 3/31/97	33	232351	226565	5786
TOTAL GAS USED						5786

CURRENT PERIOD ACCOUNT ACTIVITY

TYPE OF SERVICE	AMOUNT
GAS	3,866.33
GROSS RECEIPTS TAX	1.37
PURCHASED GAS ADJUSTMENT	53.45
TOTAL GAS	3,921.15
RECEIVED	
APR 14 1997	
ACCOUNTS PAYABLE	
TOTAL CURRENT CHARGES	3,921.15
TOTAL PAST DUE AMOUNT	0.00
TOTAL AMOUNT NOW DUE	3,921.15

CURRENT CHARGES PAST DUE AFTER Apr 25, 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.

CO 1 VENDOR 1007582
 INVOICE 93305-111588 Mar 97
 PO SP32933-97 DUE 4-2
 All Y TRAN _____
 ENTERED _____ AUTH gn

CITY OF SUNRISE - PUBLIC SERVICE

↑ DETACH STUB ↑ AND RETURN WITH REMITTANCE ↑

THIS BILL IS DUE WHEN RENDERED

SERVICE ADDRESS: JACARANDA SQUARE

BILL DATE: 3/26/97

CUSTOMER NAME		ACCOUNT NUMBER	SERVICE THROUGH	CURRENT CHARGES PAST DUE AFTER	TOTAL AMOUNT NOW DUE
1 PEOPLES GAS		93305-111588	Mar 19, 1997	Apr 16, 1997	3547.44
PREVIOUS STATEMENT BALANCE	PAYMENTS	ADJUSTMENTS	OTHER	TOTAL PAST DUE AMOUNT	TOTAL CURRENT CHARGES
9394.27	9394.27-	0.00	0.00	0.00	3547.44

METER READING INFORMATION

TYPE	METER NUMBER	SERVICE PERIOD	# OF DAYS	CURR READ	PREV READ	USAGE
GS	8457230	2/14/97 - 3/19/97	33	83386	78268	5343
TOTAL GAS USED						5343

CURRENT PERIOD ACCOUNT ACTIVITY

TYPE OF SERVICE	AMOUNT
GAS	3,547.44
<p>RECEIVED MAR 30 1997 ACCOUNTS PAYABLE</p>	
TOTAL CURRENT CHARGES	3,547.44
TOTAL PAST DUE AMOUNT	0.00
TOTAL AMOUNT NOW DUE	3,547.44

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.

CURRENT CHARGES PAST DUE AFTER Apr 16, 1997

CENTRAL FLORIDA GAS COMPANY
 A DIVISION OF CHESAPEAKE UTILITIES CORPORATION
 1015 6TH STREET N. W.
 WINTER HAVEN, FLORIDA 33882
 PHONE 293-2125

OFF SYSTEM SALES

TO: Peoples Gas System
 445 Kathleen Road
 Lakeland, Florida 33815

INVOICE DATE : April 3, 1997
 ACCOUNT NO. : 08-210551
 SERVICE NO. : 08-14229-1
 Rate OSS-1

BILLING PERIOD: March 1997

BILLING CYCLE	CCFS	THERMS	RATES	AMOUNT
02/17 - 04/01	8,646.0	8,670.2	0.12742 NON-FUEL	\$1,104.76
			0.22043 FUEL	\$1,911.17

COPY paid

TOTALS			<u>8,646</u>	<u>8,670.2</u>	CUSTOMER FACILITY CHARGE	\$100.00
METER READINGS					NONFUEL	\$1,104.76
PRESENT	PREVIOUS	DIFF			FUEL	\$1,911.17
95,444	86,798	8,646			TOTAL GAS COST	\$3,115.93
PRESSURE FACTOR			1.00000		GROSS RECPT TAX	\$0.00
CORRECTED CCFs			8,646.0		FRANCHISE TAX	\$0.00
BTU FACTOR			1.0028		UTILITY TAX	\$0.00
THERMS			8,670.2		SALES TAX	\$0.00
AVG DAILY USAGE					CURRENT MONTH	\$3,115.93
DAYS IN PERIOD	THERMS	AVG			PREVIOUS BAL	\$0.00
1996 29		0			TOTAL	<u>\$3,115.93</u>
1997 31	8,670	280				
TERMS: PAYMENT DUE IN FULL BY:				April 23, 1997		

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

PLEASE MAKE CHECK PAYABLE TO: CENTRAL FLORIDA GAS COMPANY
 AND MAIL TO: P.O. BOX 980
 WINTER HAVEN, FLORIDA 33882

CUSTOMER ACCOUNT # Peoples Gas System 08-210551 AMOUNT DUE \$3,115.93

CENTRAL FLORIDA GAS COMPANY
 A DIVISION OF CHESAPEAKE UTILITIES CORPORATION
 1015 6TH STREET N. W.
 WINTER HAVEN, FLORIDA 33882
 PHONE 293-2125

OFF SYSTEM SALES

TO: Peoples Gas System
 445 Kathleen Road
 Lakeland, Florida 33815

INVOICE DATE : April 3, 1997
 ACCOUNT NO. : 08-210551
 SERVICE NO. : 08-14229-1
 Rate OSS-1

BILLING PERIOD: February 1997

BILLING CYCLE	CCFS	THERMS	RATES	AMOUNT
01/17 - 02/17	5,815.0	6,227.9	0.12742 NON-FUEL 0.34419 FUEL	\$793.55 \$2,143.57

COPY *paid*

TOTALS	<u>5,815</u>	<u>6,227.9</u>	CUSTOMER FACILITY CHARGE	\$100.00
			NONFUEL	\$793.55
			FUEL	\$2,143.57

METER READINGS					
PRESENT	PREVIOUS		DIFF		
86,798	80,983		5,815	TOTAL GAS COST	\$3,037.12
				GROSS RECPT TAX	\$0.00
				FRANCHISE TAX	\$0.00
				UTILITY TAX	\$0.00
				SALES TAX	\$0.00
				CURRENT MONTH	\$3,037.12
				PREVIOUS BAL	\$0.00
				TOTAL	<u>\$3,037.12</u>

AVG DAILY USAGE			
DAYS IN PERIOD	THERMS		AVG
1996 29			0
1997 31	6,228		201

TERMS: PAYMENT DUE IN FULL BY: April 23, 1997

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

CF

PLEASE MAKE CHECK PAYABLE TO: CENTRAL FLORIDA GAS COMPANY
 AND MAIL TO: P.O. BOX 960
 WINTER HAVEN, FLORIDA 33882

CUSTOMER	Peoples Gas System	AMOUNT DUE	\$3,037.12
ACCOUNT #	08-210551		

CENTRAL FLORIDA GAS COMPANY
 A DIVISION OF CHESAPEAKE UTILITIES CORPORATION
 1015 6TH STREET N. W.
 WINTER HAVEN, FLORIDA 33882
 PHONE 293-2125

OFF SYSTEM SALES

TO: Peoples Gas System
 445 Kathleen Road
 Lakeland, Florida 33815

INVOICE DATE : April 3, 1997
 ACCOUNT NO. : 08-210551
 SERVICE NO. : 08-14229-1
 Rate OSS-1

BILLING PERIOD: January 1997

BILLING CYCLE	CCFS	THERMS	RATES	AMOUNT
12/17 - 01/17	5,636.0	6,058.7	0.12742 NON-FUEL 0.35159 FUEL	\$772.00 \$2,130.18

COPY *paid*

TOTALS	<u>5,636</u>	<u>6,058.7</u>	CUSTOMER FACILITY CHARGE	\$100.00
--------	--------------	----------------	--------------------------	----------

METER READINGS				NONFUEL	\$772.00
PRESENT	PREVIOUS	DIFF		FUEL	\$2,130.18
80,983	75,347	5,636		TOTAL GAS COST	\$3,002.18
PRESSURE FACTOR			1.00000	GROSS RECPT TAX	\$0.00
CORRECTED CCFs			5,636.0	FRANCHISE TAX	\$0.00
BTU FACTOR			1.0750	UTILITY TAX	\$0.00
THERMS			6,058.7	SALES TAX	\$0.00
AVG DAILY USAGE				CURRENT MONTH	\$3,002.18
DAYS IN PERIOD	THERMS	AVG		PREVIOUS BAL	\$0.00
1996 30		0		TOTAL	\$3,002.18
1997 31	6,059	195			
TERMS: PAYMENT DUE IN FULL BY:			April 23, 1997		

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

PLEASE MAKE CHECK PAYABLE TO: CENTRAL FLORIDA GAS COMPANY
 AND MAIL TO: P.O. BOX 960
 WINTER HAVEN, FLORIDA 33882

CUSTOMER ACCOUNT #	Peoples Gas System 08-210551	AMOUNT DUE	\$3,002.18
--------------------	---------------------------------	------------	------------

CENTRAL FLORIDA GAS COMPANY
 A DIVISION OF CHESAPEAKE UTILITIES CORPORATION
 1015 6TH STREET N. W.
 WINTER HAVEN, FLORIDA 33882
 PHONE 293-2125

OFF SYSTEM SALES

TO: Peoples Gas System
 445 Kathleen Road
 Lakeland, Florida 33815

INVOICE DATE : April 3, 1997
 ACCOUNT NO. : 08-210551
 SERVICE NO. : 08-14229-1
 Rate : OSS-1

BILLING PERIOD: December 1996

BILLING CYCLE	CCFS	THERMS	RATES	AMOUNT
11/15 - 12/17	3,145.0	3,365.2	0.12742 NON-FUEL 0.35159 FUEL	\$428.79 \$1,183.15

COPY paid

TOTALS	<u>3,145</u>	<u>3,365.2</u>	CUSTOMER FACILITY CHARGE	\$100.00
			NONFUEL	\$428.79
			FUEL	\$1,183.15

METER READINGS				
PRESENT	PREVIOUS		DIFF	
75,347	72,202		3,145	TOTAL GAS COST
				\$1,711.94
				GROSS RECPT TAX
				\$0.00
				FRANCHISE TAX
				\$0.00
				UTILITY TAX
				\$0.00
				SALES TAX
				\$0.00
				CURRENT MONTH
				\$1,711.94
				PREVIOUS BAL
				\$0.00
				TOTAL
				<u>\$1,711.94</u>

AVG DAILY USAGE			
DAYS IN PERIOD	THERMS		AVG
1996 30			0
1997 32	3,365		105

TERMS: PAYMENT DUE IN FULL BY: April 23, 1997

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

CE

PLEASE MAKE CHECK PAYABLE TO: CENTRAL FLORIDA GAS COMPANY
 AND MAIL TO: P.O. BOX 960
 WINTER HAVEN, FLORIDA 33882

CUSTOMER ACCOUNT #	Peoples Gas System 08-210551	AMOUNT DUE	\$1,711.94
--------------------	---------------------------------	------------	------------

CENTRAL FLORIDA GAS COMPANY
 A DIVISION OF CHESAPEAKE UTILITIES CORPORATION
 1015 6TH STREET N. W.
 WINTER HAVEN, FLORIDA 33882
 PHONE 293-2125

OFF SYSTEM SALES

TO: Peoples Gas System
 445 Kathleen Road
 Lakeland, Florida 33815

INVOICE DATE : April 3, 1997
 ACCOUNT NO. : 08-210551
 SERVICE NO. : 08-14229-1
 Rate : OSS-1

BILLING PERIOD: November 1996


BILLING CYCLE	CCFS	THERMS	RATES	AMOUNT
11/11 - 11/15	552.0	585.7	0.12742 NON-FUEL 0.31390 FUEL	\$74.63 \$183.84

COPY paid

TOTALS	<u>552</u>	<u>585.7</u>	CUSTOMER FACILITY CHARGE	\$100.00
--------	------------	--------------	--------------------------	----------

METER READINGS				NONFUEL	\$74.63
PRESENT	PREVIOUS		DIFF	FUEL	\$183.84
72,202	71,650		552		
PRESSURE FACTOR		1.00000		TOTAL GAS COST	\$358.47
CORRECTED CCFs		552.0		GROSS RECPT TAX	\$0.00
BTU FACTOR		1.0610		FRANCHISE TAX	\$0.00
THERMS		585.7		UTILITY TAX	\$0.00
				SALES TAX	\$0.00
AVG DAILY USAGE				CURRENT MONTH	\$358.47
DAYS IN PERIOD	THERMS	AVG		PREVIOUS BAL	\$0.00
1996 30		0			
1997 4	586	146		TOTAL	\$358.47

TERMS: PAYMENT DUE IN FULL BY: April 23, 1997

01-90-000-232-02-00-C


PLEASE MAKE CHECK PAYABLE TO: CENTRAL FLORIDA GAS COMPANY
 AND MAIL TO: P.O. BOX 960
 WINTER HAVEN, FLORIDA 33882

CUSTOMER ACCOUNT #	Peoples Gas System 08-210551	AMOUNT DUE	\$358.47
--------------------	---------------------------------	------------	----------



TIN 51-0064146

Account Number	Statement Summary		Total Amount Due
08-210551	Past Due Gas		\$22.00
Past Due After	Other Chgs	22.00	Total Amount Paid
04/22/1997			
SRV# 08-14229-1		DATE BILLED 04/02/1997	

PEOPLES GAS SYSTEM
C/O ROBERT MUMBAUER
P O BOX 1487
LAKELAND FL 33802

Please return this portion with your payment. Make check payable to Central Florida Gas Company into your account number on your check. Please bring entire statement when paying in person.



Office Serving Your Account

CENTRAL FLORIDA GAS
FLORIDA DIVISION
P O BOX 960
1015 6TH ST NW
WINTER HAVEN FL 33882-0960
DIV: (941) 293-2125 EMER: (941) 293-4490

Service Number	Meter Number
08-14229-1	08-000138
Service Address	
4425 HWY 92 E LAKELAND	

Account Activity

BALANCE LAST STMT	0.00

Current Charges	
04-02 PAST DUE LAST STMT	0.00
04-02 SERVICE WORK CHARGE	22.00

Balance Information	
04-02 TOTAL AMOUNT DUE	22.00
04-02 GAS BALANCE	0.00
04-02 SRVC BALANCE	22.00

Billing Period

From: 03/10/1997 To: 03/31/1997

Meter Readings		
Present	Previous	Difference
24750 (-)	24750 (-)	0 (+)

Rate 01	CCF's Used	1	0
Route-Sequence	Pressure Factor	(x)	1.33940
011-5	BTU Factor	(x)	1.051000
	Therms Used	(*)	0.00

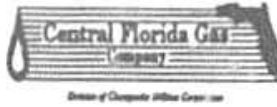
Fuel Computation

**** BILL NOT CALCULATED ****

COPY paid

01-90-000-212-02-00-0
CE

PAGE 16 OF 17
APRIL INVOICES



Statement Summary	
Past Due Gas	
Other Chgs	22.00

Account #		Account Name		PEOPLES GAS SYSTEM			Total Amount Due
Comparative Data	Days in Billing Pd.	Total Units Used in Billing Period	Avg Daily Units Used	Avg Daily Temp	Avg. Daily Cost	Past Due After	
08-210551	22	0.00	0.00	73	0.00	04/22/1997	\$22.00
							Total Amount Paid
THERMS		THERMS		FAH			

THIS PAGE REPRESENTS AN INVOICE FOR
WHICH CONFIDENTIALITY OF INFORMATION HAS BEEN REQUESTED.

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

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1				
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:	_____	_____	_____

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

SWING SERVICE-DEMAND

	(A) SUPPLIER	(B) THERMS	(C) RATE	(D) ACCRUED
1				
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:	_____	_____	_____

SWING SERVICE-COMMODITY

9				
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:	_____	_____	_____

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

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1				
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:	_____	_____	_____

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

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1				
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:	_____	_____	_____

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

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1				
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:	_____	_____	_____

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

COMMODITY OT:IER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1				
2				
3				
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:	_____	_____	_____

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

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1				
2				
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:	_____	_____	_____

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

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1				
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:	_____	_____	_____

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

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1				
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:	_____	_____	_____

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

MARCH 1997

	(A)	(B)	(C)	(D)	(E)
SUPPLIER			THERMS	RATE	DOLLARS
1		ACCRUED:			
2		ACTUAL:			
3		ACCRUED:			
4		ACTUAL:			
5		ACCRUED:			
6		ACTUAL:			
7		ACCRUED:			
8		ACTUAL:			
9		ACCRUED:			
10		ACTUAL:			
11		ACCRUED:			
12		ACTUAL:			
13		ACCRUED:			
14		ACTUAL:			
15		ACCRUED:			
16		ACTUAL:			
17		ACCRUED:			
18		ACTUAL:			

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

MARCH 1997

	(A)	(B)	(C)	(D)	(E)
SUPPLIER			THERMS	RATE	DOLLARS
19		ACCRUED:			
20		ACTUAL:			
21		ACCRUED:			
22		ACTUAL:			
23		ACCRUED:			
24		ACTUAL:			
25		ACCRUED:			
26		ACTUAL:			
27		ACCRUED:			
28		ACTUAL:			
29		ACCRUED:			
30		ACTUAL:			
31		ACCRUED:			
32		ACTUAL:			
33		ACCRUED:			
34		ACTUAL:			
35		ACCRUED:			
36		ACTUAL:			

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

MARCH 1997

	(A)	(B)	(C)	(D)	(E)
SUPPLIER			THERMS	RATE	DOLLARS
37		ACCRUED:			
38		ACTUAL:			
39		ACCRUED:			
40		ACTUAL:			
41		ACCRUED:			
42		ACTUAL:			
43		ACCRUED:			
44		ACTUAL:			
45		ACCRUED:			
46		ACTUAL:			
47		ACCRUED:			
48		ACTUAL:			
49		ACCRUED:			
50		ACTUAL:			
51		ACCRUED:			
52		ACTUAL:			
53		ACCRUED:			
54		ACTUAL:			

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

MARCH 1997

(A)	(B)	(C)	(D)	(E)
SUPPLIER		THERMS	RATE	DOLLARS
55	ACCRUED:			
56	ACTUAL:			
57	ACCRUED:			
58	ACTUAL:			
59	ACCRUED:	0.0	0.00000	\$0.00
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

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

MARCH 1997

(A)	(B)	(C)	(D)	(E)
SUPPLIER		THERMS	RATE	DOLLARS
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
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

G:\GASACT\PGA\ARECON97.WK4

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

MARCH 1997

	(A)	(B)	(C)	(D)	(E)
<u>SUPPLIER</u>			<u>THERMS</u>	<u>RATE</u>	<u>DOLLARS</u>
91		ACCRUED:	0.0	0.00000	\$0.00
92		ACTUAL:	0.0	0.00000	\$0.00
93	TOTAL ACCRUED:				
94	TOTAL ACTUAL:				
95		ADJUSTMENT:			

THIS PAGE REPRESENTS AN INVOICE FOR
WHICH CONFIDENTIALITY OF INFORMATION HAS BEEN REQUESTED.

THIS PAGE REPRESENTS AN INVOICE FOR
WHICH CONFIDENTIALITY OF INFORMATION HAS BEEN REQUESTED.

THIS PAGE REPRESENTS AN INVOICE FOR
WHICH CONFIDENTIALITY OF INFORMATION HAS BEEN REQUESTED.

THIS PAGE REPRESENTS AN INVOICE FOR
WHICH CONFIDENTIALITY OF INFORMATION HAS BEEN REQUESTED.

THIS PAGE REPRESENTS AN INVOICE FOR
WHICH CONFIDENTIALITY OF INFORMATION HAS BEEN REQUESTED.

THIS PAGE REPRESENTS AN INVOICE FOR
WHICH CONFIDENTIALITY OF INFORMATION HAS BEEN REQUESTED.

THIS PAGE REPRESENTS AN INVOICE FOR
WHICH CONFIDENTIALITY OF INFORMATION HAS BEEN REQUESTED.

THIS PAGE REPRESENTS AN INVOICE FOR
WHICH CONFIDENTIALITY OF INFORMATION HAS BEEN REQUESTED.

THIS PAGE REPRESENTS AN INVOICE FOR
WHICH CONFIDENTIALITY OF INFORMATION HAS BEEN REQUESTED.

THIS PAGE REPRESENTS AN INVOICE FOR
WHICH CONFIDENTIALITY OF INFORMATION HAS BEEN REQUESTED.

THIS PAGE REPRESENTS AN INVOICE FOR
WHICH CONFIDENTIALITY OF INFORMATION HAS BEEN REQUESTED.

THIS PAGE REPRESENTS AN INVOICE FOR
WHICH CONFIDENTIALITY OF INFORMATION HAS BEEN REQUESTED.

THIS PAGE REPRESENTS AN INVOICE FOR
WHICH CONFIDENTIALITY OF INFORMATION HAS BEEN REQUESTED.

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

DATE	04/10/97	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 4-18-97 Florida Gas Transmission Company Nations Bank; Dallas, TX Account # _____ ABA # _____
DUE	04/20/97			
INVOICE NO.	16536			
TOTAL AMOUNT DUE	\$4,092.00			

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

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: Mar 21, 1997.			03/97	A	UPF	0.0312	0.0370		0.0682	30,000	\$2,046.00
Payback Due FGT For DPOA: 5064. Scheduled Day: Mar 22, 1997.			03/97	A	UPF	0.0312	0.0370		0.0682	20,000	\$1,364.00
Payback Due FGT For DPOA: 5064. Scheduled Day: Mar 23, 1997.			03/97	A	UPF	0.0312	0.0370		0.0682	10,000	\$682.00
TOTAL FOR CONTRACT 5047 FOR MONTH OF 03/97.										60,000	\$4,092.00

*** END OF INVOICE 16536 ***

*Less Amount Included in
 Mar '97 P&T Filing*

\$ 4,092.00

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

Adjustment

-0-

EQ


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

DATE	04/10/97	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 4-18-97 Florida Gas Transmission Company Nations Bank; Dallas, TX Account # ABA #
DOE	04/20/97		
INVOICE NO.	16375		
TOTAL AMOUNT DUE	\$207,473.61		

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

RECEIPTS POI NO. NAME	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES MMBTU DRY	AMOUNT	
	POI NO.	NAME				BASE	SURCHARGES	DTSC			NET
Usage Charge - No Notice For JACKSONVILLE											
Usage Charge			03/97	A	COM	0.0312	0.0370		0.0682	449,798	\$30,676.22
Usage Charge	16110	PGS-COCOMUT CREEK	03/97	A	COM	0.0312	0.0370		0.0682	49,936	\$3,405.64
Usage Charge	16112	PGS-PLANTATION	03/97	A	COM	0.0312	0.0370		0.0682	42,875	\$2,924.08
Usage Charge	16113	PGS-DANIA	03/97	A	COM	0.0312	0.0370		0.0682	194,967	\$13,296.75
Usage Charge	16115	PGS-NORTH MIAMI	03/97	A	COM	0.0312	0.0370		0.0682	263,753	\$17,987.95
Usage Charge	16119	PGS-MIAMI	03/97	A	COM	0.0312	0.0370		0.0682	175,804	\$11,989.83
Usage Charge	16121	PGS-MIAMI BEACH	03/97	A	COM	0.0312	0.0370		0.0682	58,282	\$3,974.83
Usage Charge	16173	PGS-ORLANDO SOUTHWEST	03/97	A	COM	0.0312	0.0370		0.0682	9,516	\$648.99
Usage Charge	16190	PGS-FROSTPROOF	03/97	A	COM	0.0312	0.0370		0.0682	20,812	\$1,419.38
Usage Charge	16191	PGS-AVON PARK	03/97	A	COM	0.0312	0.0370		0.0682	30,450	\$2,076.69
Usage Charge	16195	PEOPLES GAS-ONECO	03/97	A	COM	0.0312	0.0370		0.0682	2,948	\$201.05
Usage Charge	16196	PGS SARASOTA	03/97	A	COM	0.0312	0.0370		0.0682	81,400	\$5,551.48
Usage Charge	16198	PGS-LAKELAND NORTH	03/97	A	COM	0.0312	0.0370		0.0682	596,110	\$40,654.70
Usage Charge	16200	PGS-BRANDON	03/97	A	COM	0.0312	0.0370		0.0682	61,174	\$4,172.07
Usage Charge	16201	PGS-TAMPA SOUTH	03/97	A	COM	0.0312	0.0370		0.0682	81,245	\$5,540.91
Usage Charge	16202	PGS-TAMPA EAST	03/97	A	COM	0.0312	0.0370		0.0682	46,252	\$3,154.39
Usage Charge	16203	PGS-TAMPA NORTH	03/97	A	COM	0.0312	0.0370		0.0682	70,127	\$4,782.66
Usage Charge	16207	PGS-ST PETERSBURG NORTH	03/97	A	COM	0.0312	0.0370		0.0682	85,840	\$5,854.29
Usage Charge	16208	PGS-ST PETERSBURG	03/97	A	COM	0.0312	0.0370		0.0682	233,741	\$15,941.14
Usage Charge	16209	PGS-TAMPA WEST	03/97	A	COM	0.0312	0.0370		0.0682	29,214	\$1,992.39
Usage Charge	28712	PGS-OSCEOLA COUNTY	03/97	A	COM	0.0312	0.0370		0.0682	17,290	\$1,179.18
Usage Charge	57345	HARDEF POWER PARTNERS MET	03/97	A	COM	0.0312	0.0370		0.0682	15,000	\$1,023.00

PAGE 2 OF 5
 PRIOR MONTH ADJ.

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


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

DATE	04/10/97
DUE	04/20/97
INVOICE NO.	16373
TOTAL AMOUNT DUE	\$207,973.61

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 # :
 ABA # :

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	58913	PGS LAKE MURPHY	03/97	A	COM	0.0312	0.0370		0.0682	640,119	\$43,656.12
Usage Charge	59963	ORLANDO TURNPIKE	03/97	A	COM	0.0312	0.0370		0.0682	51,112	\$3,485.84
Volumetric Relinquishment - Credit - Acq	ctrc 5662	Acq poi 16203	03/97	A	VGR		0.0085		0.0085	(30,009)	(\$255.08)
Volumetric Relinquishment - Credit - Acq	ctrc 5662	Acq poi 16203	03/97	A	VOL	0.3200	0.0600		0.3800	(30,009)	(\$11,403.42)
Volumetric Relinquishment - Credit - Acq	ctrc 5649	Acq poi 16208	03/97	A	VOL	0.4268	0.0685		0.4953	(12,028)	(\$5,957.47)
TOTAL FOR CONTRACT 5047 FOR MONTH OF 03/97.										3,307,765	\$207,973.61

*** END OF INVOICE 16373 ***

*Less Amount Included
 in Mar '97 PGT Filing:*

*Usage Charge (excl. payback) * \$ 225,350.60
 Vol. Relinq. Credit + \$ <16,224.17>*

** 229,442.60 - 4,092.00*

*** Adj - Vol. Relinq. <1,391.80>
 - Usage Charge 238.98
<1,152.82>*

*\$ 209,126.43
 ** \$ <1,152.82>*

PAGE 3 OF 5
 PRIOR MONTH ADJ.

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

Page 1

DATE: 04/10/97
 DUE: 04/20/97
 INVOICE NO.: 16422
 TOTAL AMOUNT DUE: \$1,282.69

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 4-18-97
 Florida Gas Transmission Company
 Nations Bank: Dallas, TX
 Account #
 ABA #

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

RECEIPTS POI NO. NAME	DELIVERIES POI NO. NAME	PROG MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	VOLUMES MMBtu DRY	AMOUNT
Usage Charge	16159	03/97	A	COM	0.0144	0.0020		0.0164	77,294	\$1,267.62
Usage Charge	62717	03/97	A	COM	0.0144	0.0020		0.0164	919	\$15.07
TOTAL FOR CONTRACT 5319 FOR MONTH OF 03/97: 78,213 \$1,282.69										
*** END OF INVOICE 16422 ***										

*Less Amount Included in
 Mar 1997 PGA Filing*

\$1,282.69

Adjustment

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

CE

-0-

Line #

1
2
3

March 1997
INVOICE

Line #

4 April 9, 1997
5

INVOICE NO.
ACCOUNT NO.

PLEASE WIRE TRANSFER PAYMENT TO:
4-24-97

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

=====

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

COMMODITY DETAIL

<u>RATE PERIOD</u>	<u>W/H THERMS</u>	<u>RATE</u>	<u>AMOUNT</u>
--------------------	-------------------	-------------	---------------

10 03/01/97 - 03/31/97

11 Total Commodity

TRANSPORT DETAIL

<u>AGREEMENT</u>	<u>MMBTU/MCF</u>	<u>RATE</u>	<u>AMOUNT</u>
------------------	------------------	-------------	---------------

12 848510 Peoples SNG Inter Com.	0 mmbtu	\$0.2424	\$0.00
13 830087 Peoples So Ga Inter Com.	8,925 mmbtu	\$0.2146	\$1,915.37
14 864340 & 864350 SNG Firm Com.	708,576 mmbtu	\$0.0377	\$26,734.98
15 864340 & 864350 SNG Firm Dem.	35,992 dth	\$8.8800	\$319,608.96
16 831200 & 831210 So Ga Firm Com.	852,878 mmbtu	\$0.0211	\$18,013.25
17 831200 & 831210 So Ga Firm Dem.	35,700 mcf	\$5.8290	\$208,095.06
18 864350 SNG GSR Volumetric	391,228 mmbtu	\$0.0074	\$2,895.09
19 So Ga. Prior Period Adustment			\$0.59

Credits:

20 SNG Brokered Capacity		(\$70,971.67)
21 So. Ga. Brokered Capacity		(\$22,491.30)
22 Sonat Marketing-	Buy/Sale Credit	(\$20,997.29)

23 Total Transport *# 01-90-000-232-02-00-00* \$462,803.04

24 TOTAL AMOUNT DUE

25 Less Amount Included in Mar '97 P6A Filing

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

Adjustment

\$ 5,183.24

SHEET 1
-03-97
1:59 PM

Final Entity Name: PEOPLES GAS SYSTEM, INC. LE Number: 4120 Duns Number: *****
 Monthly Cash-In/Cash-Out Report
 Final - For the Production Month - September 1996

PAGE: 58

TOTAL P.03

Balance Type	Current Imbalance	PPA Imbalance	Book-Out Quantity	Current Book Out	PPA Book Out	Total Scheduled	Current Imbalance Subject To Cash-In/Cash-Out	PPA Imbalance Subject To Cash-In/Cash-Out	Imbalance Factor	Eligible For Settling
Market Delivery	(66,925)	0	0	0	0	5,942,455	(66,925)	0	1.00	Yes
FTS-1						5,814,491				
FTS-2						910,351				
Receipt	(1,207)	0	0	0	0	2,591,003	(1,207)	0	1.00	Yes
FTS-1						2,812,478				
FTS-2						378,525				
Notice	61,646	0	0	0	0	0	61,646	0	1.00	Yes

Charges

arges	Quantity	Imbalance Factor	Posted Price	Differential Rate	Transportation Rate	Total Due
BOOK-OUT						
NO NOTICE SETTLING						
Market	(61,646)					
No Notice	61,646					
SETTLING						
CASH-IN-CASH-OUT						
Market	(5,279)	1.8000	1.7500			(9,238.25)
Receipt	(1,207)	1.8000	1.7500			(2,112.25)
						TOTAL AMOUNT: (11,350.50)

(*) Due Transporter
(-) Due Shipper

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

Page 1

Please reference this invoice no. on your remittance and wire to:
 Wire Transfer 5-9-97
 Florida Gas Transmission Company
 Nations Bank, Dallas, TX
 Account #
 ABA

CUSTOMER: PEOPLES GAS SYSTEM, INC.
 ATTN: ED L. LOTT
 POST OFFICE BOX 2582
 TAMPA, FL 33601-2582

DATE: 04/30/97
DUK: 05/10/97
TRWVCL NO: 10893
TOTAL AMOUNT DUE: \$188,566.26

CONTRACT: SHIPPER: CUSTOMER NO: 4120 PLEASE CONTACT LAURA HOSELEY AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE
 TYPE: CASH IN/CASH OUT DUKS NO: 6927736 ON CODE L151

POI NO.	RECEIPTS	CRB NO.	DELIVERIES	CRB NO.	PRGO	MCBTH	IC	BC	BASE	DISC	NET	VOLUMES	AMOUNT
												Gth Dth	
					10/96				2.2300		2.2300	19,843	\$44,749.89
					10/96				2.2300		2.2300	63,819	\$142,316.37
					TOTAL FOR MONTH OF 10/96.							83,662	\$186,566.26

*** END OF INVOICE 10893 ***

01-90 - 000 - 222 - 02 - 00 - 0


COPY



Peoples Gas

STATEMENT OF RESOLUTION OF MONTHLY OPERATIONAL IMBALANCE AMOUNT FOR MARCH 1997

Applied Financial Services, Inc.
800 Gesaner, Suite #900
Houston, TX 77024
Attention: Tom Clark FAX # (713) 468-1457

Statement Date:
Due Date:

17-Apr-97
30-Apr-97

RE: Firm Transportation Supplier Aggregation Service (Test) Program

	(In Therms)
Scheduled Quantity at City Gate	52,730.0
Less Fuel Shrinkage (.5%)	<u>263.7</u>
Scheduled Quantity at Burner Tip	52,466.3
Less Meter Read Volumes at Burner Tip	<u>49,276.0</u>
Imbalance For March 1997 Overtender/(Undertender)	<u>3,190.3</u>

Imbalance At Burner Tip	3,190.3
Imbalance At City Gate	3,206.3
Imbalance At Pipeline Receipt Point	3,304.4
Imbalance Level	6.08%

Fuel Charge	Zone 1 Rate	Factor	Imbalance	Amount
Commodity	0.18400	0.90	3,304.4	\$547.21
<u>Pipeline Charges</u>				
Reservation	0.00000		3,206.3	0.00
Usage	0.00682		3,206.3	21.87
Total Due Supplier				<u>\$569.08</u>

For further information, please call Ed Elliott at (813)272-0058, FAX # (813)272-0325.



Peoples Gas

STATEMENT OF RESOLUTION OF MONTHLY OPERATIONAL IMBALANCE AMOUNT FOR MARCH 1997

Citrus Trading Corp.
P. O. Box 1188, EB 3718
Houston, TX 77251-1188
Attention: Julie A. Stratton FAX # (713) 648-8420

Statement Date:
Due Date:

17-Apr-97
30-Apr-97

RE: Firm Transportation Supplier Aggregation Service (Test) Program

	(In Therms)
Scheduled Quantity at City Gate	110,100.0
Less Fuel Shrinkage (.5%)	<u>550.5</u>
Scheduled Quantity at Burner Tip	109,549.5
Less Meter Read Volumes at Burner Tip	<u>103,602.3</u>
Imbalance For March 1997 Overtender/(Undertender)	<u>5,947.2</u>
Imbalance At Burner Tip	5,947.2
Imbalance At City Gate	5,977.1
Imbalance At Pipeline Receipt Point	6,160.0
Imbalance Level	5.43%

Fuel Charge	Zone 1 Rate	Factor	Imbalance	Amount
Commodity	0.18400	0.90	6,160.0	\$1,020.10
<u>Pipeline Charges</u>				
Reservation	0.00000		5,977.1	0.00
Usage	0.00682		5,977.1	40.76
Total Due Supplier				<u>\$1,060.86</u>

For further information, please call Ed Elliott at (813)272-0058. FAX # (813)272-0325.



Peoples Gas

STATEMENT OF RESOLUTION OF MONTHLY OPERATIONAL IMBALANCE AMOUNT FOR MARCH 1997

CNB/Olympic Gas Services
14 East University Ave., Suite #213
Gainesville, FL 32601
Attention: Mr. Richard Blaser FAX # (352) 336-7390

Statement Date:
Due Date:

17-Apr-97
30-Apr-97

RE: Firm Transportation Supplier Aggregation Service (Test) Program

	(In Therms)
Scheduled Quantity at City Gate	92,690.0
Less Fuel Shrinkage (.5%)	<u>463.5</u>
Scheduled Quantity at Burner Tip	92,226.5
Less Meter Read Volumes at Burner Tip	<u>76,521.8</u>
Imbalance For March 1997 Overtender/(Undertender)	<u>15,704.7</u>
Imbalance At Burner Tip	15,704.7
Imbalance At City Gate	15,783.6
Imbalance At Pipeline Receipt Point	16,266.6
Imbalance Level	17.03%

Fuel Charge	Zone 1 Rate	Factor	Imbalance	Amount
Commodity	0.18400	0.90	16,266.6	\$2,693.75
<u>Pipeline Charges</u>				
Reservation	0.00000		15,783.6	0.00
Usage	0.00682		15,783.6	107.64
Total Due Supplier				<u>\$2,801.39</u>

For further information, please call Ed Elliott at (813)272-0058, FAX # (813)272-0325.



Peoples Gas

STATEMENT OF RESOLUTION OF MONTHLY OPERATIONAL IMBALANCE AMOUNT FOR MARCH 1997

El Paso Energy Marketing Co.
7301 Carmel Executive Park, Suite 300
Charlotte, NC 28228
Attention: Accounts Payable FAX # (704) 542-7038

Statement Date:
Due Date:

17-Apr-97
30-Apr-97

RE: Firm Transportation Supplier Aggregation Service (Test) Program

	(In Therms)
Scheduled Quantity at City Gate	37,560.0
Less Fuel Shrinkage (.5%)	<u>187.8</u>
Scheduled Quantity at Burner Tip	37,372.2
Less Meter Read Volumes at Burner Tip	<u>31,108.5</u>
Imbalance For March 1997 Overtender/(Undertender)	<u>6,263.7</u>
Imbalance At Burner Tip	6,263.7
Imbalance At City Gate	6,295.2
Imbalance At Pipeline Receipt Point	6,487.8
Imbalance Level	16.76%

Fuel Charge	Zone 1 Rate	Factor	Imbalance	Amount
Commodity	0.18400	0.90	6,487.8	\$1,074.38
<u>Pipeline Charges</u>				
Reservation	0.00000		6,295.2	0.00
Usage	0.00682		6,295.2	42.93
Total Due Supplier-				<u>\$1,117.31</u>

For further information, please call Ed Elliott at (813)272-0058, FAX # (813)272-0325.



Peoples Gas

STATEMENT OF RESOLUTION OF MONTHLY OPERATIONAL IMBALANCE AMOUNT FOR MARCH 1997

e-prime, Inc.
800 Gessner, Suite #900
Houston, TX 77024
Attention: Tom Clark FAX # (713) 468-1457

Statement Date:
Due Date:

17-Apr-97
30-Apr-97

RE: Firm Transportation Supplier Aggregation Service (Test) Program

	(In Therms)			
Scheduled Quantity at City Gate	126,770.0			
Less Fuel Shrinkage (.5%)	<u>633.9</u>			
Scheduled Quantity at Burner Tip	126,136.1			
Less Meter Read Volumes at Burner Tip	<u>113,876.5</u>			
Imbalance For March 1997 Overtender/(Undertender)	<u>12,259.6</u>			
Imbalance At Burner Tip	12,259.6			
Imbalance At City Gate	12,321.2			
Imbalance At Pipeline Receipt Point	12,698.2			
Imbalance Level	9.72%			
<u>Fuel Charge</u>	<u>Zone 1 Rate</u>	<u>Factor</u>	<u>Imbalance</u>	<u>Amount</u>
Commodity	0.18400	0.90	12,698.2	\$2,102.82
<u>Pipeline Charges</u>				
Reservation	0.00000	-	12,321.2	0.00
Usage	0.00682		12,321.2	84.03
Total Due Supplier				<u>\$2,186.85</u>

For further information, please call Ed Elliott at (813)272-0058. FAX # (813)272-0325.



**STATEMENT OF RESOLUTION OF MONTHLY OPERATIONAL
IMBALANCE AMOUNT FOR MARCH 1997**

TECO Gas Marketing Company
4400 Post Oak Parkway, Suite 1000
Houston, TX 77027

Statement Date:
Due Date:

17-Apr-97
30-Apr-97

Attention: Accounts Payable FAX # (713)627-9935

RE: Firm Transportation Supplier Aggregation Service (Test) Program

	(In Therms)
Scheduled Quantity at City Gate	120,280.0
Less Fuel Shrinkage (.5%)	<u>601.4</u>
Scheduled Quantity at Burner Tip	119,678.6
Less Meter Read Volumes at Burner Tip	<u>99,675.5</u>
Imbalance For March 1997 Overtender/(Undertender)	<u>20,003.1</u>

Imbalance At Burner Tip	20,003.1
Imbalance At City Gate	20,103.6
Imbalance At Pipeline Receipt Point	20,718.8
Imbalance Level	16.71%

<u>Fuel Charge</u>	<u>Zone 1 Rate</u>	<u>Factor</u>	<u>Imbalance</u>	<u>Amount</u>
Commodity	0.18400	0.90	20,718.8	\$3,431.03
<u>Pipeline Charges</u>				
Reservation	0.00000		20,103.6	0.00
Usage	0.00682		20,103.6	137.11
Total Due Supplier				<u>\$3,568.14</u>

For further information, please call Ed Elliott at (813)272-0058, FAX # (813)272-0325



Peoples Gas

STATEMENT OF RESOLUTION OF MONTHLY OPERATIONAL IMBALANCE AMOUNT FOR MARCH 1997

Texas-Ohio Communications, Inc.
800 Gessner, Suite #900
Houston, TX 77024
Attention: Tom Clark FAX # (713) 468-1457

Statement Date:
Due Date:

17-Apr-97
30-Apr-97

RE: Firm Transportation Supplier Aggregation Service (Test) Program

	(In Therms)
Scheduled Quantity at City Gate	180,000.0
Less Fuel Shrinkage (.5%)	<u>900.0</u>
Scheduled Quantity at Burner Tip	179,100.0
Less Meter Read Volumes at Burner Tip	<u>166,728.9</u>
Imbalance For March 1997 Overtender/(Undertender)	<u>12,371.1</u>
Imbalance At Burner Tip	12,371.1
Imbalance At City Gate	12,433.3
Imbalance At Pipeline Receipt Point	12,813.8
Imbalance Level	6.91%

Fuel Charge	Zone 1 Rate	Factor	Imbalance	Amount
Commodity	0.18400	0.90	12,813.8	\$2,121.97
<u>Pipeline Charges</u>				
Reservation	0.00000		12,433.3	\$0.00
Usage	0.00682		12,433.3	84.80
Total Due Supplier				<u>\$2,206.77</u>

For further information, please call Ed Elliott at (813)272-0058, FAX # (813)272-0325.

PAGE 9 OF 12
CASHOUTS/BOOKOUTS



Peoples Gas

STATEMENT OF RESOLUTION OF MONTHLY OPERATIONAL IMBALANCE AMOUNT FOR MARCH 1997

Texas-Ohio Distribution, Inc.
800 Gessner, Suite #900
Houston, TX 77024
Attention: Tom Clark FAX # (713) 468-1457

Statement Date:
Due Date:

17-Apr-97
30-Apr-97

RE: Firm Transportation Supplier Aggregation Service (Test) Program

	(In Therms)
Scheduled Quantity at City Gate	53,980.0
Less Fuel Shrinkage (.5%)	<u>269.9</u>
Scheduled Quantity at Burner Tip	53,710.1
Less Meter Read Volumes at Burner Tip	<u>46,213.8</u>
Imbalance For March 1997 Overtender/(Undertender)	<u>7,496.3</u>
Imbalance At Burner Tip	7,496.3
Imbalance At City Gate	7,534.0
Imbalance At Pipeline Receipt Point	7,764.5
Imbalance Level	13.96%

Fuel Charge	Zone 1 Rate	Factor	Imbalance	Amount
Commodity	0.18400	0.90	7,764.5	\$1,285.80
<u>Pipeline Charges</u>				
Reservation	0.00000		7,534.0	0.00
Usage	0.00682		7,534.0	51.38
Total Due Supplier	-			<u>\$1,337.18</u>

For further information, please call Ed Elliott at (813)272-0058, FAX # (813)272-0325

PAGE 10 OF 12
CASHOUTS/BOOKOUTS



Peoples Gas

STATEMENT OF RESOLUTION OF MONTHLY OPERATIONAL IMBALANCE AMOUNT FOR MARCH 1997

Texas-Ohio Gas, Inc.
600 Gessner, Suite #900
Houston, TX 77024
Attention: Tom Clark FAX # (713) 468-1457

Statement Date:
Due Date:

17-Apr-97
30-Apr-97

RE: Firm Transportation Supplier Aggregation Service (Test) Program

	(In Therms)
Scheduled Quantity at City Gate	330,790.0
Less Fuel Shrinkage (.5%)	<u>1,654.0</u>
Scheduled Quantity at Burner Tip	329,136.0
Less Meter Read Volumes at Burner Tip	<u>310,212.5</u>
Imbalance For March 1997 Overtender/(Undertender)	<u>18,923.5</u>
Imbalance At Burner Tip	18,923.5
Imbalance At City Gate	19,018.6
Imbalance At Pipeline Receipt Point	19,600.6
Imbalance Level	5.75%

Fuel Charge	Zone 1 Rate	Factor	Imbalance	Amount
Commodity	0.18400	0.90	19,600.6	\$3,245.86
<u>Pipeline Charges</u>				
Reservation	0.00000		19,018.6	0.00
Usage	0.00682		19,018.6	129.71
Total Due Supplier				<u>\$3,375.57</u>

For further information, please call Ed Elliott at (813)272-0058, FAX # (813)272-0325

PAGE 11 OF 12
CASHOUTS/BOOKOUTS



Peoples Gas

STATEMENT OF RESOLUTION OF MONTHLY OPERATIONAL IMBALANCE AMOUNT FOR MARCH 1997

Texas-Ohio Pipeline, Inc.
800 Gessner, Suite #900
Houston, TX 77024
Attention: Tom Clark FAX # (713) 468-1457

Statement Date:
Due Date:

17-Apr-97
30-Apr-97

RE: Firm Transportation Supplier Aggregation Service (Test) Program

	(In Therms)
Scheduled Quantity at City Gate	217,930.0
Less Fuel Shrinkage (.5%)	<u>1,089.7</u>
Scheduled Quantity at Burner Tip	216,840.3
Less Meter Read Volumes at Burner Tip	<u>214,372.2</u>
Imbalance For March 1997 Overtender/(Undertender)	<u>2,468.1</u>
Imbalance At Burner Tip	2,468.1
Imbalance At City Gate	2,480.5
Imbalance At Pipeline Receipt Point	2,556.4
Imbalance Level	1.14%

Fuel Charge	Zone 1 Rate	Factor	Imbalance	Amount
Commodity	0.18400	1.00	2,556.4	\$470.38
<u>Pipeline Charges</u>				
Reservation	0.00000	-	2,480.5	0.00
Usage	0.00682	-	2,480.5	16.92
Total Due Supplier				<u>\$487.30</u>

For further information, please call Ed Elliott at (813)272-0058, FAX # (813)272-0325

FLORIDA GAS TRANSMISSION CO
P.O. BOX 1188
HOUSTON, TEXAS 77251-1188



04/15/97

0026813 SD

T 8072 33601

EMSA3

PG 1 OF 1

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

VENDOR NO. 004120
REMITTANCE STATEMENT

VOUCHER NO.	INVOICE DATE	INVOICE NUMBER	PURCHASE ORDER	AMOUNT		NET
				GROSS	DISCOUNT	
9704000013	04/14/97	16594		130,387.95	0.00	130,387.95
			3/97 SHIPPER REFUND 12/95 - 5/96			
						TOTAL 130,387.95

SPECIAL INSTRUCTIONS:
CALL ALMA GREEN X5832 EB 3922B FOR PICKUP

DETACH AND RETAIN THIS STUB FOR YOUR RECORDS.

CHECK # 0825000727 ATTACHED BELOW



FLORIDA GAS TRANSMISSION CO
P.O. BOX 1188
HOUSTON, TEXAS 77251-1188

82-20
311

No. 0625000727

04/15/97

PAY TO THE ORDER OF
PEOPLES GAS SYSTEM INC
ATTN: ED ELLIOTT
P O BOX 2562
TAMPA, FL
33601-2562

SSSSSSSSSS13038795

NOT VALID AFTER 90 DAYS

One Hundred Thirty Thousand Three Hundred Eighty Seven and 95/100
Dollars

William S. Sadler

AUTHORIZED SIGNATURE

CITIBANK DELAWARE, A SUBSIDIARY OF CITICORP
ONE PENN'S WAY, NEW CASTLE, DE 19720

PAGE 1 OF 2
PIPELINE REFUNDS



Florida Gas Transmission Company

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

April 18, 1997

To: Shippers Transporting Volumes on Florida Gas Transmission (FGT) During the Period December, 1995 through May, 1996

Enclosed herewith is a check representing your allocated portion of revenues derived from FGT's monthly balancing provisions which exceeded FGT's cost of maintaining a reasonable system balance for the service period from December, 1995 through May, 1996. This refund is made in accordance with FGT's filing in Docket No. RP96-214-000 and the Federal Energy Regulatory Commission's ("FERC") Order issued February 26, 1997 (attached). Pursuant to provisions in FGT's tariff and in FERC orders, FGT is making these refunds to the shippers of record unless a shipper has specifically requested in writing that the refunds be made to a third party.

FGT is refunding a total amount to all shippers of \$1,227,048.00. Pursuant to the December 31 filing as approved by the February 26 Order, the total amount was allocated to all shippers on a pro rata basis based on volumes transported during the period from December, 1995 through May, 1996 (attached Schedule B).

If you have any questions, please call Blair Lichtenwalter at (713) 853-7367 or the undersigned at (713) 853-6868.

Sincerely,

W. Teb Lokey
Director, Rates and Tariffs

PAGE 2 OF 2
PIPELINE REFUNDS