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IN REPLY REFER TO

June 19, 1997

Blanca S. Bayo, Director
Division of Records & Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Via Federal Express

Re: Docket No. 970003-GU -- Purchased Gas Adjustment
(PGA) Clause -- Request for Confidential Treatment.

Dear Ms. Bayo:

We submit herewith on behalf of Tampa Electric Company d/b/a Peoples Gas System, its purchased gas adjustment filing for the month of May 1997 (consisting of (a) Schedules A-1, A-1 Supporting Detail, A-2, A-3, A-4, A-5, and A-6, (b) its Open Access Gas Purchased Report for the month, (c) invoices covering Peoples' gas purchases for the month, (d) its Accruals for Gas Purchased Report, (e) its Actual/Accrual Reconciliation for Gas Purchased Report (and invoices thereto), and (f) invoices reflecting prior period adjustments and FGT Refunds (if any)), and request confidential treatment of portions thereof.

This request is made pursuant to Section 366.093, Florida Statutes, for the reasons detailed in the document entitled "Peoples Gas System's Request for Confidential Treatment", the original and 5 copies of which are also enclosed herewith for filing. The sensitive information contained in the enclosed documents has been shaded in grey or highlighted in yellow.

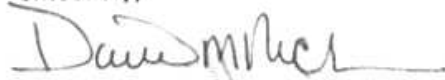
We enclose a high density computer diskette containing the enclosed request (IBM-DOS 4.0, WP5.1) as required by the Commission's rules.

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

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

Thank you for your assistance.

Sincerely,



DAVID M. NICHOLSON

DMN

Enclosures

cc: Mr. W. Edward Elliott
All Parties of Record

DOCUMENT NUMBER-DATE

06201 JUN 20 5

FPSC-RECORDS/REPORTING

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Purchased Gas : Docket No. 970003-GU
Adjustment (PGA) Clause :
: Submitted for Filing: 6-20-97

PEOPLES GAS SYSTEM'S REQUEST
FOR CONFIDENTIAL TREATMENT

Pursuant to Section 366.093, Florida Statutes, Tampa Electric Company d/b/a Peoples Gas System ("Peoples"), submits the following Request for Confidential Treatment of portions of its purchased gas adjustment filing for the month of May 1997 [consisting of (a) Schedules A-1, A-1 Supporting Detail, A-2, A-3, A-4, A-5, A-6, (b) invoices covering Peoples' gas purchases for the month, (c) an Open Access Gas Purchased Report, (d) an Accruals for Pipeline Charges, (e) an accruals for Gas Purchased Report, (f) an Accrual/Actual Reconciliation Report and invoices thereto, and (g) invoices reflecting prior period adjustments, bookout transactions, and FGT Refunds (if any)] which is submitted for filing in the above docket concurrently herewith:

1. Attached hereto as Exhibit "A" is a detailed justification for the requested confidential treatment of the highlighted portions of Peoples' Schedules, Invoices, Open Access Report, Accrual Report, and Accrual/Actual Reconciliation Report referenced above.
2. The material for which confidential classification is sought is intended to be and is treated by Peoples and its affiliates as private and has not been disclosed.
3. Peoples requests that the information for which it seeks confidential classification not be declassified until December 20, 1998 (i.e., for a period of 18 months as provided in Section 366.093(4)). The time period requested is necessary to allow Peoples and/or its affiliated companies to negotiate future gas purchase contracts without their suppliers/competitors (and

DOCUMENT NUMBER-DATE

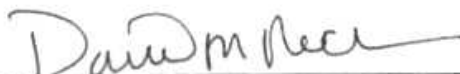
06201 JUN 20 97

FPSC-RECORDS/REPORTING

other customers) having access to information which would adversely affect the ability of Peoples and its affiliates to negotiate such future contracts on favorable terms. The period of time requested will ultimately protect Peoples and its customers.

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

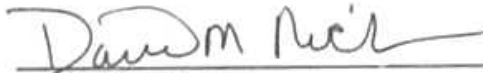
Respectfully submitted,



Ansley Watson, Jr.
David M. Nicholson
MACFARLANE FRGUSON & McMULLEN
P. O. Box 1531, Tampa, Florida 33601
(813) 273-4200
Attorneys for Peoples Gas System

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy of the foregoing Request for Confidential Treatment, filed on behalf of Peoples Gas System, has been furnished by regular U.S. Mail this 19th day of June 1997, to all known parties of record in Docket No. 970003-GU.



David M. Nicholson

<u>SCHEDULE</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>RATIONALE</u>
A-3	9, 13-19	L	(1)
A-3	9, 13-19	E - K	(2)
A-3	9-19	B	(3)

(1) This schedule shows the quantities of gas which Peoples purchased from its suppliers during the month, together with the cost of transportation for such purchases. These rates are not publicly known but are, instead, the result of private negotiations between Peoples and numerous producers and gas marketing companies. Purchases are made at varying prices depending on the term of the arrangement, the time of year, the quantities involved, and the nature of the service (firm or interruptible). Prices at which gas is available to Peoples can vary from producer-to-producer or marketer-to-marketer even when non-price terms and conditions of the purchase are not significantly different.

This information is contractual information which, if made public, "would impair the efforts of [Peoples] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes. Disclosure of the rates at which Peoples purchased gas from its suppliers during this month would give other competing suppliers information with which to potentially or actually control the pricing of gas either by all quoting a particular price (equal to or exceeding the shaded rates), or by adhering to a rate offered by a particular supplier. Such suppliers would be less likely to make any price concessions which they might have previously made, and could simply refuse to sell at a price less than those rates shaded here. The end result is reasonably likely to be increased gas prices, and therefore an increased cost of gas which Peoples must recover from its ratepayers.

(2) The data are algebraic functions of the rate at which Peoples purchased gas (listed in Column L). See Rationale (1) above. Thus, this information would permit a supplier to determine contractual information which, if made public, "would impair the efforts of [Peoples] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes.

(3) Publishing the names of suppliers would be detrimental to the interests of Peoples and its ratepayers since it would provide competitors with a list of prospective suppliers, or permit a third party to interject itself as a middleman between Peoples and the supplier. In either case, the end result is reasonably likely to be increased gas prices, and therefore an increased cost of gas which Peoples must recover from its ratepayers.

<u>SCHEDULE</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>RATIONALE</u>
A-4	1-13, 19	G-H	(1)
A-4	1-13, 19	C-F	(2)
A-4	1-13	A-B	(3)

(1) This information is contractual information which, if made public, "would impair the efforts of [Peoples] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes. Disclosure of the rates at which Peoples purchased gas from its suppliers during this month would give other competing suppliers information with which to potentially or actually control the pricing of gas either by all quoting a particular price (equal to or exceeding the shaded rates), or by adhering to a rate offered by a particular supplier. A supplier which might have been willing to sell gas at a lower rate would be less likely to make any price concessions. The end result is reasonably likely to be increased gas prices, and therefore an increased cost of gas which Peoples must recover from its ratepayers.

(2) Since it is the specific rates at which the purchases were made which Peoples seeks to protect, it is also necessary to protect the volumes or amounts of the purchases in order to prevent the use of such information to calculate the rates. See Rationale (1) above.

(3) Peoples seeks confidential treatment of the names of suppliers and the receipt points at which gas was received. Disclosure of this information would be detrimental to Peoples and its ratepayers because it would help illustrate Peoples' supply infrastructure. Disclosing the receipt points would give competitors information that would allow them to buy or sell capacity at those points. The resulting increase or decrease in available capacity would affect the cost of gas transportation for supply already secured. Disclosing the supplier names would give competitors a list of prospective suppliers and invite the intervention of middlemen. In either case, the end result is reasonably likely to be higher gas and transportation prices, and therefore an increased cost of gas which Peoples must recover from its ratepayers.

SCHEDULE LINE(S) COLUMN(S) RATIONALE

Open Access 9, 22-31,
Report 33 C and E (1)

Open Access 9-11,
Report 22-36 A (2)

(1) This data is contractual information which, if made public, "would impair the efforts of [Peoples] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes. The information shows the terms purchased from each supplier for the month and the total cost of the volume purchased. Such information could be used to calculate the actual rates at which Peoples purchased gas from each supplier during the involved month. Disclosure of the rates at which Peoples purchased gas from its suppliers during this month would give other competing suppliers information with which to potentially or actually control the pricing of gas either by all quoting a particular price (equal to or exceeding the shaded rates), or by adhering to a rate offered by a particular supplier. A supplier which might have been willing to sell gas at a lower rate would be less likely to make any price concessions. The end result is reasonably likely to be increased gas prices, and therefore an increased cost of gas which Peoples must recover from its ratepayers.

(2) Publishing the names of suppliers would be detrimental to the interests of Peoples and its ratepayers since it would provide a list of prospective suppliers to Peoples' competitors. If the names were made public, a third party might try to interject itself as a middleman between the supplier and Peoples. The end result is reasonably likely to be increased gas prices, and therefore an increased cost of gas which Peoples must recover from its ratepayers.

<u>INVOICES</u>	<u>LINES</u>	<u>INFORMATION</u>	<u>RATIONALE</u>
May (4 of 8)	1, 6	Supplier	(1)
May (4 of 8)	2-5, 7-9	Supplier Facts	(2)
May (4 of 8)	10-11	Rate	(3)
May (4 of 8)	10-11, 23	Therms/Amounts	(4)

(1) All highlighted information is contractual information which, if made public, "would impair the efforts of [Peoples] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes. Disclosure of the supplier names would be detrimental to Peoples and its ratepayers since it would provide competitors with a list of prospective suppliers. Moreover, a third party could use such information to interject itself as a middleman between Peoples and the supplier. In either case, the end result is reasonably likely to be increased gas prices, and therefore an increased cost of gas which Peoples must recover from its ratepayers.

(2) Peoples requests confidential treatment of all related information that once revealed would tend to indicate the identity of the gas supplier for which Peoples has requested confidential treatment. See Rationale (1) above.

(3) Disclosure of the rates at which Peoples purchased gas from its suppliers during this month would give other competing suppliers information with which to potentially or actually control the pricing of gas either by all quoting a particular price (equal to or exceeding the shaded rates), or by adhering to a rate offered by a particular supplier. A supplier which might have been willing to sell gas at a lower rate would be less likely to make any price concessions. The end result is reasonably likely to be increased gas prices, and therefore an increased cost of gas which Peoples must recover from its ratepayers.

(4) Peoples requests confidential treatment of the volumes and total costs of the purchases in order to prevent the use of such information to calculate the rates. See Rationale (3) above.

<u>SCHEDULES</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
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"Accruals"

p. 1	1, 9		
p. 2	1		
p. 3	1		
p. 4	1		
p. 5	1		
p. 6	1	C	
p. 7	1	(Rate)	(1)

"Accruals"

p. 1	1, 8-9, 16		
p. 2	1, 15		
p. 3	1, 15		
p. 4	1, 15		
p. 5	1, 15		
p. 6	1, 15	B & D	
p. 7	1, 15	(Thrm/Acrd)	(2)

"Accruals"

p. 1	1, 9		
p. 2	1		
p. 3	1		
p. 4	1		
p. 5	1		
p. 6	1	A	
p. 7	1	(Supplier)	(3)

(1) All shaded information is contractual information which, if made public, "would impair the efforts of [Peoples] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes. Disclosure of the rates at which Peoples purchased gas from its suppliers during this month would give other competing suppliers information with which to potentially or actually control the pricing of gas either by all quoting a particular price (equal to or exceeding the shaded rates), or by adhering to a rate offered by a particular supplier. A supplier which might have been willing to sell gas at a lower rate would be less likely to make any price concessions. The end result is reasonably likely to be increased gas prices, and therefore an increased cost of gas which Peoples must recover from its ratepayers.

(2) Since it is the rates at which the purchases were made which Peoples seeks to protect from disclosure, it is also necessary to protect the volumes and costs of the purchases in order to prevent the use of such information to calculate the rates. See Rationale (1) above.

(3) Disclosure of the supplier names would be detrimental to the interests of Peoples and its ratepayers since it would provide competitors with a list of prospective suppliers to Peoples' competitors and would facilitate the intervention of a middleman. The end result is reasonably likely to be increased gas prices, and therefore an increased cost of gas which Peoples must recover from its ratepayers.

<u>PAGES</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
April Acc. Recon., (pp. 1-6)	1-26	D (Rate)	(1)
April Acc. Recon., (pp. 1-6)	1-26 93-95	C and E (Thrm/Dollr)	(2)
April Acc. Recon., (pp. 1-6)	1, 3, 5, 7, 9, 11, 13, 15, 17, 19, 21, 23, 25	A (Supplier)	(3)

(1) All shaded information is contractual information which, if made public, "would impair the efforts of [Peoples] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes. Disclosure of the rates at which Peoples purchased gas from its suppliers during this month would give other competing suppliers information with which to potentially or actually control the pricing of gas either by all quoting a particular price (equal to or exceeding the shaded rates), or by adhering to a rate offered by a particular supplier. A supplier which might have been willing to sell gas at a lower rate would be less likely to make any price concessions. The end result is reasonably likely to be increased gas prices, and therefore an increased cost of gas which Peoples must recover from its ratepayers.

(2) Since it is the rates at which the purchases were made which Peoples seeks to protect from disclosure, it is also necessary to protect the volumes and total costs in order to prevent the use of such information to calculate the rates. See Rationale (1) above.

(3) Disclosure of the supplier names would be detrimental to Peoples and its ratepayers since it would provide competitors with a list of prospective gas suppliers and would facilitate the intervention of middlemen. The end result is reasonably likely to be increased gas prices, and therefore an increased cost of gas which Peoples must recover from its ratepayers.

INVOICESINFORMATIONRATIONALE

April Invoices (1-10)

Entire Sheet

(1)

(1) Because of the large amount of proprietary and confidential information contained on these invoices, Peoples has requested confidential treatment of these pages in their entirety. Peoples' has done so to protect two major types of information:

(i) Rates - As noted above, Peoples considers the rates at which it purchases gas confidential because knowledge of the rates would give other competing suppliers information with which to potentially or actually control the pricing of gas either by all quoting a particular price (equal to or exceeding the shaded rates), or by adhering to a rate offered by a particular supplier. A supplier which might have been willing to sell gas at a lower rate would be less likely to make any price concessions. The end result is reasonably likely to be increased gas prices, and therefore an increased cost of gas which Peoples must recover from its ratepayers.

In addition to protection of the rates, Peoples requests confidential treatment of the volumes and total costs of the purchases in order to prevent the use of such information to calculate the rates.

(ii) Supplier Names - As noted above, Disclosure of supplier names would be detrimental to the interests of Peoples and its ratepayers since it would provide competitors with a list of gas suppliers and would facilitate the intervention of a middleman. The end result is reasonably likely to be increased gas prices, and therefore an increased cost of gas which Peoples must recover from its ratepayers.

In an effort to protect the names of its suppliers, Peoples has also tried to shield any related information (e.g., addresses, phone and fax numbers, contact persons, logos, etc.) that once revealed would tend to indicate the identity of the gas supplier for which Peoples has requested confidential treatment. In this case, the format of an invoice alone may indicate to persons knowledgeable in the gas industry which suppliers Peoples is dealing with and the frequency with which it does so.

<u>INVOICES</u>	<u>LINES</u>	<u>INFORMATION</u>	<u>RATIONALE</u>
Prior Month Adj. 1 of 8 8 of 8	1, 6 1, 3	Supplier	(1)
1 of 8	2-5, 7-9	Supplier Facts	(2)
1 of 8 8 of 8	10-11 5-6	Rate	(3)
1 of 8 8 of 8	10-11, 24-25 7	Therms/Amounts	(4)

(1) All highlighted information is contractual information which, if made public, "would impair the efforts of [Peoples] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes. Disclosure of the supplier names would be detrimental to Peoples and its ratepayers since it would provide competitors with a list of prospective suppliers. Moreover, a third party could use such information to interject itself as a middleman between Peoples and the supplier. In either case, the end result is reasonably likely to be increased gas prices, and therefore an increased cost of gas which Peoples must recover from its ratepayers.

(2) Peoples requests confidential treatment of all related information that once revealed would tend to indicate the identity of the gas supplier for which Peoples has requested confidential treatment. See Rationale (1) above.

(3) Disclosure of the rates at which Peoples purchased gas from its suppliers during this month would give other competing suppliers information with which to potentially or actually control the pricing of gas either by all quoting a particular price (equal to or exceeding the shaded rates), or by adhering to a rate offered by a particular supplier. A supplier which might have been willing to sell gas at a lower rate would be less likely to make any price concessions. The end result is reasonably likely to be increased gas prices, and therefore an increased cost of gas which Peoples must recover from its ratepayers.

(4) Peoples requests confidential treatment of the volumes and total costs of the purchases in order to prevent the use of such information to calculate the rates. See Rationale (3) above.

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

SCHEDULE A-1

FOR THE PERIOD OF:

APRIL 97 through MARCH 98

Page 1 of 3

COST OF GAS PURCHASED	CURRENT MONTH: MAY 97				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
1 COMMODITY (Pipeline)	\$53,258	\$173,778	\$120,520	69.35	\$274,730	\$370,833	\$96,903	25.88
2 NO NOTICE SERVICE	\$51,522	\$51,522	\$0	0.00	\$76,452	\$101,382	\$24,930	24.59
3 SWING SERVICE	\$766,218	\$716,100	(\$50,118)	(7.00)	\$1,703,368	\$1,804,256	\$100,888	5.59
4 COMMODITY (Other)	\$3,668,101	\$5,228,389	\$1,560,288	29.84	\$7,762,928	\$9,375,548	\$1,612,622	17.20
5 DEMAND	\$2,363,545	\$2,279,033	(\$84,512)	(3.71)	\$5,921,670	\$5,768,199	(\$153,471)	(2.66)
8 OTHER	\$125,177	\$100,000	(\$25,177)	0.00	\$199,290	\$200,000	\$710	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	\$35,057	\$77,238	\$42,181	54.61	\$104,796	\$162,845	\$58,049	35.65
8 DEMAND	\$593,636	\$621,939	\$28,303	4.55	\$1,198,469	\$1,299,654	\$101,185	7.79
9 OTHER	\$0	\$0	\$0	0.00	\$0	\$0	\$0	0.00
10								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$8,399,127	\$7,849,644	\$1,450,517	18.48	\$14,635,189	\$16,157,519	\$1,522,350	9.42
12 NET UNBILLED	(\$174,720)	\$0	\$174,720	0.00	(\$468,440)	\$0	\$468,440	0.00
13 COMPANY USE	\$7,562	\$0	(\$7,562)	0.00	\$15,063	\$0	(\$15,063)	0.00
14 TOTAL THERM SALES	\$7,770,185	\$7,849,644	\$79,459	1.01	\$15,796,155	\$16,157,519	\$361,364	2.24

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
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: MAY 97				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)	30,865,492	32,065,320	1,199,828	3.74	67,375,607	65,046,943	(2,328,664)	(3.58)
16 NO NOTICE SERVICE (Billing Determinants Only)	8,200,000	8,200,000	0	0.00	9,200,000	12,200,000	3,000,000	24.58
17 SWING SERVICE (Commodity)	3,254,960	3,255,000	40	0.00	7,810,250	9,105,300	1,295,050	14.22
18 COMMODITY (Other) ,Commodity)	17,245,614	17,485,080	239,466	1.37	37,665,574	33,585,550	(4,080,024)	(12.15)
19 DEMAND (Billing Determinants Only)	48,583,328	38,984,908	(7,598,422)	(19.49)	98,655,812	102,491,330	2,835,518	2.77
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	12,215,050	11,325,240	(889,810)	(7.86)	23,163,140	23,677,540	714,400	2.99
22 DEMAND	14,393,350	13,576,150	(817,200)	(6.02)	27,519,740	28,308,750	787,010	2.78
23 OTHER	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (17+18-23)	20,500,574	20,740,080	239,506	1.15	45,475,824	42,890,850	(2,784,974)	(6.52)
25 NET UNBILLED	(468,055)	0	468,055	0.00	(1,255,176)	0	1,255,176	0.00
26 COMPANY USE	19,908	0	(19,908)	0.00	39,854	0	(39,854)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	21,585,877	20,740,080	(845,797)	(4.08)	44,055,812	42,890,850	(1,364,962)	(3.20)

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF:

APRIL 97 through MARCH 98

Page 3 of 3

	CURRENT MONTH: MAY 97				PERIOD TO DATE				
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
28 COMMOORTY (Pipeline)	(1/15)	0.00173	0.00542	0.00369	68.16	0.00406	0.00570	0.00162	28.44
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)	0.23540	0.22000	(0.01540)	(7.00)	0.21809	0.19815	(0.01994)	(10.06)
31 COMMOORTY (Other)	(4/18)	0.21270	0.28902	0.08632	28.87	0.20810	0.27915	0.07105	28.17
32 DEMAND	(5/19)	0.05074	0.05948	0.00872	13.21	0.05942	0.05828	(0.00314)	(5.58)
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 COMMOORTY (Pipeline)	(7/21)	0.00287	0.00682	0.00395	57.92	0.00452	0.00682	0.00230	33.66
35 DEMAND	(8/22)	0.04124	0.04581	0.00457	9.97	0.04355	0.04591	0.00236	5.15
36 OTHER	(8/23)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
37 TOTAL COST OF PURCHASES	(11/24)	0.31214	0.37848	0.06633	17.53	0.32182	0.37848	0.05665	14.87
38 NET UNBILLED	(12/25)	0.37329	0.00000	(0.37329)	0.00	0.37321	0.00000	(0.37321)	0.00
39 COMPANY USE	(13/26)	0.37885	0.00000	(0.37885)	0.00	0.37886	0.00000	(0.37886)	0.00
40 TOTAL COST OF THERMS SOLD	(11/27)	0.29645	0.37848	0.08203	21.87	0.33220	0.37848	0.04628	12.23
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)	0.29126	0.37329	0.08203	21.87	0.32701	0.37329	0.04628	12.40
43 REVENUE TAX FACTOR		1.00378	1.00378	0.00000	0.00	1.00378	1.00378	0.00000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES		0.29235	0.37469	0.08234	21.97	0.32824	0.37469	0.04645	12.40
45 PGA FACTOR ROUNDED TO NEAREST .001		29.235	37.469	8.23357	21.97	32.824	37.469	4.64553	12.40

PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
SCHEDULE A-1 SUPPORTING DETAILFOR THE PERIOD OF: APRIL 97 through MARCH 98
CURRENT MONTH: MAY 1997

COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
1 Commodity Pipeline (FGT)	23,866,170	\$58,140	\$0.00244
2 Commodity Pipeline (SNG/SO GA)	6,129,851	\$44,250	\$0.00722
3 Cashouts-Peoples' Transportation Customers	1,009,057	\$2,868	\$0.00284
4 Cashouts-Supplier Aggregation (Test) Program	278,112	\$1,339	\$0.00485
5 Commodity Pipeline (FGT)-Prior Month Adjustment	63,500	\$404	\$0.00637
6 Commodity Pipeline (SNG/SO GA)-Prior Month Adjustment	(183,120)	(\$51,857)	\$0.28319
7 Prior Month Adj. With 3rd Party Supplier	(296,078)	(\$1,866)	\$0.00637
8 TOTAL COMMODITY (Pipeline)	30,865,492	\$53,258	\$0.00173
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
9 Swing Service-Demand-3rd Party Suppliers		\$89,658	\$0.00000
10 Swing Service-Commodity-3rd Party Suppliers	3,254,960	\$896,561	\$0.21400
11			
12			
13			
14			
15			
16 TOTAL SWING SERVICE	3,254,960	\$788,218	\$0.23540
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
17 Purchases from 3rd Party Suppliers	15,900,780	\$3,349,136	\$0.21063
18 City of Sunrtae	14,010	\$8,020	\$0.57247
19 Central Florida Gas	4,482	\$1,819	\$0.40588
20 Cashouts-Peoples' Transportation Customers	1,043,937	\$205,490	\$0.19684
21 Cashouts-Supplier Aggregation (Test) Program	284,849	\$51,970	\$0.18245
22 Purchases from 3rd Party Suppliers-Prior Month Adj.	(305,084)	(\$67,106)	\$0.21998
23 Imbalance Cashout-(FGT)-Nov. '98	565,140	\$158,804	\$0.28100
24 Commodity-3rd Party Suppliers-Apr. '97 Accrual Adj.	(262,500)	(\$40,034)	\$0.15251
25			
26 TOTAL COMMODITY (Other)	17,245,614	\$3,888,101	\$0.21270
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
27 Demand (FGT)	57,782,140	\$2,819,775	\$0.04880
28 Demand (SNG/SO GA)	8,498,851	\$488,256	\$0.04931
29 Temporary Acquisition Reservation Charge-(FGT)	2,311,240	\$100,583	\$0.04352
30 Temporary Relinquishment Credit-(FGT)	(26,965,010)	(\$1,134,632)	\$0.04208
31 Volumetric Relinquishment Credit-(FGT)	(268,390)	(\$10,869)	\$0.04050
32 Cashouts-Peoples' Transportation Customers	1,009,057	\$42,008	\$0.04183
33 Capacity Discount-Transp. Customer	3,746,088	\$98,103	\$0.02585
34 Volumetric Relinquishment Credit-(FGT)-Adj.-Apr.'97	(11,680)	(\$453)	\$0.03885
35 Demand (SNG/SO GA)-Prior Month Adjustment	(220,910)	(\$2,562)	\$0.31180
36 Prior Month Adj. With 3rd Party Supplier	(296,078)	(\$14,865)	\$0.04953
37 TOTAL DEMAND	46,583,323	\$2,383,545	\$0.05074
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
38 Revenue Sharing-FGT	0	\$0	\$0.00000
39 Administrative Costs	0	\$125,009	\$0.00000
40 Legal Fees	0	\$168	\$0.00000
41			
42			
43			
44			
45 TOTAL OTHER	0	\$125,177	\$0.00000

FOR THE PERIOD OF APRIL 87 THROUGH MARCH 88

Page 1 of 1

	CURRENT YR. APRIL 87		THROUGH MAY 87		PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATE	DIFFERENCE AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (A-1, LINES 3+4+9-13)	\$4,428,796	\$1,944,489	\$1,517,733	\$0.34283	\$0,431,229	\$11,178,804	\$1,728,573	\$0.16288
2 TRANSPORTATION COST (A-1, LINES 1+2+6+7+8)	1,894,808	1,800,156	(98,853)	(0.05208)	\$3,168,877	\$4,877,715	(181,182)	(0.03688)
3 TOTAL	6,391,583	7,849,645	1,458,060	0.22813	\$14,620,106	\$16,157,519	1,537,413	0.10519
4 FUEL REVENUES	7,770,165	7,849,644	79,479	0.01023	\$15,796,155	\$16,157,519	361,364	0.02288
NET OF REVENUE TAX								
5 TRUE-UP REFUND/COLLECTION	87,228	87,228	0	0.00000	\$194,852	\$194,852	0	0.00000
6 FUEL REVENUE APPLICABLE TO PERIOD	7,857,311	7,948,870	79,459	0.01011	\$15,980,807	\$16,352,371	361,564	0.02280
(LINE 4 (+) - LINE 5)								
7 TRUE-UP PROVISION - THIS PERIOD	1,473,943	87,228	(1,378,829)	(0.93408)	\$1,378,701	\$194,852	(1,178,049)	(0.88789)
(LINE 6 - LINE 3)								
8 INTEREST PROVISION-THIS PERIOD (21)	(9,517)	17,091	26,608	(2.78079)	(\$22,182)	\$34,313	56,497	(2.54663)
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(2,728,034)	3,888,738	6,280,773	(2.34194)	(2,846,194)	3,838,518	6,278,700	(2.37813)
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 9)	(97,228)	(97,228)	0	0.00000	(\$194,852)	(\$194,852)	0	0.00000
10a FLEX RATE ADJUSTMENT	0	0	0	0.00000	\$0	\$0	0	0.00000
11 TOTAL ESTIMACT TRUE-UP (7+8+9+10+10a)	(1,358,813)	3,872,829	6,028,760	(2.70871)	(1,488,219)	3,872,829	5,158,148	(2,47109)
12 REPAIRS FROM PIPELINE	0	0	0	0.00000	\$130,388	\$0	(130,388)	0.00000
12a TOTAL ESTIMACT TRUE-UP (11+11a)	(1,358,813)	3,872,829	6,028,760	(2.70871)	(\$1,358,813)	\$3,872,829	\$5,028,760	(\$3,79871)
INTEREST PROVISION								
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(2,728,034)	3,888,738	6,280,773	(2.34194)				
14 ENDING TRUE-UP BEFORE INTEREST (13+7+9+11a)	(1,346,414)	3,888,738	6,002,153	(2.71517)				
15 TOTAL (13+14)	(4,074,448)	7,311,478	11,282,828	(2.78079)				
16 AVERAGE (90% OF 15)	(2,036,724)	3,888,738	6,091,463	(2.78079)				
17 INTEREST RATE - FIRST DAY OF MONTH	6.82	6.82	0	0.00000				
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	6.80	6.80	0	0.00000				
19 TOTAL (17+18)	11.220	11.220	0	0.00000				
20 AVERAGE (90% OF 19)	5.810	5.810	0	0.00000				
21 MONTHLY AVERAGE (20*12 Months)	0.488	0.488	0	0.00000				
22 INTEREST PROVISION (15*21)	(\$9,517)	\$17,091	\$26,608	(\$2,78079)				

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

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE
APRIL 87 MARCH 88

SCHEDULE A-3
Page 1 of 1

ACTUAL FOR THE PERIOD OF		PRESENT MONTH		MAY 1987		APRIL 87		MARCH 88		TOTAL	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
MONTH	PURCHASED FROM	PURCHASED FOR	SCN TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY THRU PARTY	PERFUME COST	DEMAND COST	OTHER CHARGES	CENTS PER THERM
1 MAY 1987	PGT	PCS	FTS-1 COAL PIPELINE	17,701,730		17,701,730		\$50,804.02			\$0.28
2 MAY 1987	PGT	PCS	FTS-1 COAL PIPELINE		12,315,000	12,315,000		38,087.18			\$0.31
3 MAY 1987	PGT	PCS	FTS-2 COAL PIPELINE	6,194,420		6,194,420		7,335.68			\$0.12
4 MAY 1987	PGT	PCS	FTS-1 DEMAND	23,701,150		23,701,150			\$1,153,877.00		\$4.49
5 MAY 1987	PGT	PCS	FTS-1 DEMAND		12,315,000	12,315,000			831,771.16		\$4.35
6 MAY 1987	PGT	PCS	FTS-2 DEMAND	7,158,830		7,158,830			620,860.91		\$8.67
7 MAY 1987	PGT	PCS	NO NOTICE	6,200,000		6,200,000			51,522.00		\$0.83
8 MAY 1987	TRANSR CUSTOMER	PCS	FTS-1 DEMAND	3,748,088		3,748,088			308,102.80		\$2.57
9 MAY 1987		PCS	COAL OTHER								
10 MAY 1987		PCS	SONATSO GA COAL PIPELINE	6,129,851		6,129,851		44,250.08			\$0.72
11 MAY 1987		PCS	SONATSO GA DEMAND	8,498,851		8,498,851			468,298.13		\$4.83
12 MAY 1987		PCS	SONATSO GA DEMAND		2,178,200	2,178,200			81,915.32		\$2.34
13 MAY 1987		PCS	SWING								
14 MAY 1987		PCS	COAL OTHER								
15 MAY 1987		PCS	COAL OTHER								
16 MAY 1987		PCS	COAL OTHER								
17 MAY 1987		PCS	COAL OTHER								
18 MAY 1987		PCS	COAL OTHER								
19 MAY 1987		PCS	COAL OTHER								
20 MAY 1987	CO-SUPPLIER AGGR. TEST PROG.	PCS	COAL OTHER	284,848		284,848	\$1,970.47				\$18.24
21 MAY 1987	CO-SUPPLIER AGGR. TEST PROG.	PCS	COAL PIPELINE	278,112		278,112		1,339.08			\$0.48
22 MAY 1987	CASHOUTS-TRANSR. CUSTOMERS	PCS	DEMAND	1,000,007		1,000,007			42,007.81		\$4.16
23 MAY 1987	CASHOUTS-TRANSR. CUSTOMERS	PCS	COAL PIPELINE	1,000,007		1,000,007		2,017.35			\$0.20
24 MAY 1987	CASHOUTS-TRANSR. CUSTOMERS	PCS	COAL OTHER	1,041,937		1,041,937	208,490.18				\$19.68
25 TOTAL	**This report excludes prior month/year adjustments.			165,077,692	28,808,400	131,886,092	\$4,203,158.18	\$1,103,968.96	\$3,098,038.26	\$0.00	\$5.72

FOR THE PERIOD OF PRESENT MONTH APRIL 87 Through MARCH 88
 M AY 1987

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT DTHM	NET AMOUNT DTHM	MONTHLY GROSS DTH	MONTHLY NET DTH	WELLHEAD PRICE \$/DTH	CITYGATE PRICE (GAL/CF)
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 PUGS 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 1.35% per cfm.

(3) Included in the monthly gross volumes above are 637,787 dth's nonincluded at the pipeline receipt point via FGT FTS-2 capacity having a fuel surcharge of 1.35% per cfm.

THEMIS SALES AND CUSTOMER DATA
 ESTIMATED FOR THE PERIOD OF APRIL 27 through MARCH 28
 FOR THE MONTH OF

THEMIS SALES FROM	CURRENT MONTH		ESTIMATE	DIFFERENCE	ACTUAL	ESTIMATE	DIFFERENCE	MAY 2017 PERIOD TO DATE						
	ACTUAL	ESTIMATE						ACTUAL	ESTIMATE	DIFFERENCE	ACTUAL			
1 RESIDENTIAL	1,441,724	1,442,346	(622)	(18,171)	6,662,271	6,662,271	0	1,441,724	1,442,346	(622)	(18,171)	6,662,271	6,662,271	0
2 SMALL COMM. SERVICE	178,200	188,101	-9,899	6,871,171	6,871,171	0	178,200	188,101	-9,899	6,871,171	6,871,171	0		
3 COMMERCIAL, LV-1	7,442,200	6,278,200	1,164,000	(1,237,000)	12,800,000	12,800,000	0	7,442,200	6,278,200	1,164,000	(1,237,000)	12,800,000	12,800,000	0
4 COMMERCIAL, LV-2	6,000,000	6,278,200	-278,200	(984,000)	12,800,000	12,800,000	0	6,000,000	6,278,200	-278,200	(984,000)	12,800,000	12,800,000	0
5 NATURAL GAS VEH. SALES	832,425	818,875	13,550	(122,000)	1,978,200	1,978,200	0	832,425	818,875	13,550	(122,000)	1,978,200	1,978,200	0
6 NATURAL GAS VEH. SALES	48,250	48,250	0	28,200	6,891,200	6,891,200	0	48,250	48,250	0	28,200	6,891,200	6,891,200	0
7 COMM. ST. LIGHTING	48,250	42,750	5,500	(14,271)	1,978,200	1,978,200	0	48,250	42,750	5,500	(14,271)	1,978,200	1,978,200	0
8 WHOLESALE	18,200	8,200	10,000	(1,200)	1,978,200	1,978,200	0	18,200	8,200	10,000	(1,200)	1,978,200	1,978,200	0
9 OFF SYSTEM SALES	18,200	18,200	0	0	1,978,200	1,978,200	0	18,200	18,200	0	0	1,978,200	1,978,200	0
10 TOTAL THEMIS SALES	18,200	18,200	0	0	1,978,200	1,978,200	0	18,200	18,200	0	0	1,978,200	1,978,200	0
11 INTERMEDIATE SMALL	2,000,000	1,984,200	15,800	(62,200)	6,871,171	6,871,171	0	2,000,000	1,984,200	15,800	(62,200)	6,871,171	6,871,171	0
12 INTERMEDIATE LV-1	2,000,000	1,984,200	15,800	(62,200)	6,871,171	6,871,171	0	2,000,000	1,984,200	15,800	(62,200)	6,871,171	6,871,171	0
13 TOTAL INT. SALES	2,000,000	1,984,200	15,800	(62,200)	6,871,171	6,871,171	0	2,000,000	1,984,200	15,800	(62,200)	6,871,171	6,871,171	0
14 TOTAL SALES	21,200,000	21,200,000	0	0	44,000,000	44,000,000	0	21,200,000	21,200,000	0	0	44,000,000	44,000,000	0
15 SMALL COMM. SERVICE	66	1,007,200	-999,934	67,834	6,871,171	6,871,171	0	66	1,007,200	-999,934	67,834	6,871,171	6,871,171	0
16 COMMERCIAL, LV-1	121,813	1,007,200	-885,387	67,834	6,871,171	6,871,171	0	121,813	1,007,200	-885,387	67,834	6,871,171	6,871,171	0
17 COMMERCIAL, LV-2	202,846	771,001	-568,155	67,834	6,871,171	6,871,171	0	202,846	771,001	-568,155	67,834	6,871,171	6,871,171	0
18 NATURAL GAS VEHICLE SALES	4,800,227	4,207,200	593,027	(1,500)	12,800,000	12,800,000	0	4,800,227	4,207,200	593,027	(1,500)	12,800,000	12,800,000	0
19 INTERMEDIATE SMALL	11,000,000	10,800,000	200,000	(1,000)	12,800,000	12,800,000	0	11,000,000	10,800,000	200,000	(1,000)	12,800,000	12,800,000	0
20 INTERMEDIATE LV-1	22,000,000	21,800,000	200,000	(1,000)	12,800,000	12,800,000	0	22,000,000	21,800,000	200,000	(1,000)	12,800,000	12,800,000	0
21 OFF SYSTEM SALES	0	0	0	0	12,800,000	12,800,000	0	0	0	0	0	12,800,000	12,800,000	0
22 TOTAL T. TRANSPORTATION	0	0	0	0	12,800,000	12,800,000	0	0	0	0	0	12,800,000	12,800,000	0
23 TOTAL THEMIS FROM	72,000,000	69,000,000	3,000,000	(2,000)	128,000,000	128,000,000	0	72,000,000	69,000,000	3,000,000	(2,000)	128,000,000	128,000,000	0
24 INTERMEDIATE	182,325	182,325	0	0	6,871,171	6,871,171	0	182,325	182,325	0	0	6,871,171	6,871,171	0
25 SMALL COMMERCIAL	4,805	5,205	-400	20	6,871,171	6,871,171	0	4,805	5,205	-400	20	6,871,171	6,871,171	0
26 COMMERCIAL SERVICE	14,872	13,320	1,552	(1,400)	6,871,171	6,871,171	0	14,872	13,320	1,552	(1,400)	6,871,171	6,871,171	0
27 COMMERCIAL LV-1	1,800	1,378	422	(172)	6,871,171	6,871,171	0	1,800	1,378	422	(172)	6,871,171	6,871,171	0
28 COMMERCIAL LV-2	26	22	4	(14)	6,871,171	6,871,171	0	26	22	4	(14)	6,871,171	6,871,171	0
29 NATURAL GAS VEH. SALES	2	2	0	0	6,871,171	6,871,171	0	2	2	0	0	6,871,171	6,871,171	0
30 WHOLESALE LIGHTING	2	2	0	0	6,871,171	6,871,171	0	2	2	0	0	6,871,171	6,871,171	0
31 OFF SYSTEM SALES	2	2	0	0	6,871,171	6,871,171	0	2	2	0	0	6,871,171	6,871,171	0
32 TOTAL FROM	293,104	293,104	0	0	6,871,171	6,871,171	0	293,104	293,104	0	0	6,871,171	6,871,171	0
33 INTERMEDIATE SMALL	82	41	41	(10)	6,871,171	6,871,171	0	82	41	41	(10)	6,871,171	6,871,171	0
34 INTERMEDIATE LV-1	21	14	7	(2)	6,871,171	6,871,171	0	21	14	7	(2)	6,871,171	6,871,171	0
35 INTERMEDIATE LV-2	4	2	2	(1)	6,871,171	6,871,171	0	4	2	2	(1)	6,871,171	6,871,171	0
36 TOTAL INT.	107	57	50	(12)	6,871,171	6,871,171	0	107	57	50	(12)	6,871,171	6,871,171	0
37 TOTAL SALES CUSTOMERS	293,104	293,104	0	0	6,871,171	6,871,171	0	293,104	293,104	0	0	6,871,171	6,871,171	0
38 COMMERCIAL SERVICE	14	3	11	(10)	6,871,171	6,871,171	0	14	3	11	(10)	6,871,171	6,871,171	0
39 COMMERCIAL LV-1	181	230	-49	179	6,871,171	6,871,171	0	181	230	-49	179	6,871,171	6,871,171	0
40 COMMERCIAL LV-2	8	12	-4	4	6,871,171	6,871,171	0	8	12	-4	4	6,871,171	6,871,171	0
41 NATURAL GAS VEHICLE SALES	8	5	3	0	6,871,171	6,871,171	0	8	5	3	0	6,871,171	6,871,171	0
42 INTERMEDIATE SMALL	46	56	-10	0	6,871,171	6,871,171	0	46	56	-10	0	6,871,171	6,871,171	0
43 INTERMEDIATE LV-1	20	22	-2	1	6,871,171	6,871,171	0	20	22	-2	1	6,871,171	6,871,171	0
44 INTERMEDIATE LV-2	7	2	5	0	6,871,171	6,871,171	0	7	2	5	0	6,871,171	6,871,171	0
45 OFF SYSTEM SALES	2	0	2	0	6,871,171	6,871,171	0	2	0	2	0	6,871,171	6,871,171	0
46 TOTAL THEMIS FROM	294,842	294,842	0	0	6,871,171	6,871,171	0	294,842	294,842	0	0	6,871,171	6,871,171	0
47 TOTAL CUSTOMERS	294,842	294,842	0	0	6,871,171	6,871,171	0	294,842	294,842	0	0	6,871,171	6,871,171	0
48 INTERMEDIATE	16	14	2	(1)	6,871,171	6,871,171	0	16	14	2	(1)	6,871,171	6,871,171	0
49 SMALL COMM. SERVICE	34	34	0	0	6,871,171	6,871,171	0	34	34	0	0	6,871,171	6,871,171	0
50 COMMERCIAL LV-1	4,804	4,804	0	0	6,871,171	6,871,171	0	4,804	4,804	0	0	6,871,171	6,871,171	0
51 COMMERCIAL LV-2	26,879	26,879	0	0	6,871,171	6,871,171	0	26,879	26,879	0	0	6,871,171	6,871,171	0
52 NATURAL GAS VEH. SALES	1,843	1,843	0	0	6,871,171	6,871,171	0	1,843	1,843	0	0	6,871,171	6,871,171	0
53 COMM. ST. LIGHTING	912	809	103	(100)	6,871,171	6,871,171	0	912	809	103	(100)	6,871,171	6,871,171	0
54 WHOLESALE	5,443	4,200	1,243	(100)	6,871,171	6,871,171	0	5,443	4,200	1,243	(100)	6,871,171	6,871,171	0
55 OFF SYSTEM SALES	0	0	0	0	6,871,171	6,871,171	0	0	0	0	0	6,871,171	6,871,171	0
56 INTERMEDIATE SMALL	24,291	24,291	0	0	6,871,171	6,871,171	0	24,291	24,291	0	0	6,871,171	6,871,171	0
57 INTERMEDIATE LV-1	18,833	18,833	0	0	6,871,171	6,871,171	0	18,833	18,833	0	0	6,871,171	6,871,171	0
58 INTERMEDIATE LV-2	217,914	217,914	0	0	6,871,171	6,871,171	0	217,914	217,914	0	0	6,871,171	6,871,171	0
59 SMALL COMM. SERVICE	0	0	0	0	6,871,171	6,871,171	0	0	0	0	0	6,871,171	6,871,171	0
60 COMMERCIAL LV-1	1,218	208	1,010	(100)	6,871,171	6,871,171	0	1,218	208	1,010	(100)	6,871,171	6,871,171	0
61 COMMERCIAL LV-2	12,142	7,216	4,926	(100)	6,871,171	6,871,171	0	12,142	7,216	4,926	(100)	6,871,171	6,871,171	0
62 NATURAL GAS VEHICLE SALES	42,750	42,750	0	0	6,871,171	6,871,171	0	42,750	42,750	0	0	6,871,171	6,871,171	0
63 OFF SYSTEM SALES	0	0	0	0	6,871,171	6,871,171	0	0	0	0	0	6,871,171	6,871,171	0
64 INTERMEDIATE SMALL	82,505	80,221	2,284	(100)	6,871,171	6,871,171	0	82,505	80,221	2,284	(100)	6,871,171	6,871,171	0
65 INTERMEDIATE LV-1	84,112	80,221	3,891	(100)	6,871,171	6,871,171	0	84,112	80,221	3,891	(100)	6,871,171	6,871,171	0
66 INTERMEDIATE LV-2	4,393	0	4,393	(100)	6,871,171	6,871,171	0	4,393	0	4,393	(100)	6,871,171	6,871,171	0
67 OFF SYSTEM SALES	0	0	0	0	6,871,171	6,871,171	0	0	0	0	0	6,871,171	6,871,171	0

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

(A)	(B)	(C)	(D)	(E)	(F)
DESCRIPTION	TYPE CHARGE	THERMS PURCHASED		PURCHASES	
1 NO NOTICE RESERVATION CHARGE	NO NOTICE	6,200,000	16	51,522.00	2
2 FTS-1 RESERVATION CHARGE	DEMAND	25,969,540	19	1,164,745.70	5
3 FTS-1 VOLUMETRIC RELINQ. CREDIT	DEMAND	(268,390)	19	(10,868.70)	5
3a FTS-1 VOLUMETRIC RELINQ. CREDIT	DEMAND*	(11,690)	19	(453.00)	5
4 FTS-2 RESERVATION CHARGE	DEMAND	7,158,830	19	620,980.91	5
5 FTS-1 USAGE CHARGE	COMM. PIPELINE	17,701,750	15	50,804.02	1
5a FTS-1 USAGE CHARGE	COMM. PIPELINE*	63,500	15	404.48	1
6 FTS-2 USAGE CHARGE	COMM. PIPELINE	6,164,420	15	7,335.66	1
7 IMBALANCE CASHOUT CHARGE	COMM. OTHER	565,140	18	158,804.34	4
8 TOTAL FGT		<u>63,543,130</u>		<u>\$2,043,275.42</u>	
9	COMM. OTHER		18		4
10	COMM. PIPELINE	6,129,851	15	44,250.08	1
11	DEMAND	9,496,851	19	468,256.13	5
12 CITY OF SUNRISE	COMM. OTHER	14,010	18	8,020.25	4
13 CENTRAL FLORIDA GAS	COMM. OTHER	4,482	18	1,819.07	4
14 LEGAL FEES	OTHER			168.21	6
15 ADMINISTRATIVE COSTS	OTHER			125,008.82	6
16 CASHOUTS-TRANSP. CUSTOMERS	DEMAND	1,009,057	19	42,007.81	5
17 CASHOUTS-TRANSP. CUSTOMERS	COMM. PIPELINE	1,009,057	15	2,867.85	1
18 CASHOUTS-TRANSP. CUSTOMERS	COMM. OTHER	1,043,937	18	205,490.19	4
19 SUPPLIER AGGREG. C/O'S (TEST PROGRAM)	COMM. OTHER	284,849	18	51,970.47	4
20 SUPPLIER AGGREG. C/O'S (TEST PROGRAM)	COMM. PIPELINE	276,112	15	1,339.06	1
21 CAPACITY DISCOUNT-TRANSP. CUST.	DEMAND	3,746,088	19	96,102.89	5
22	SWING-DEMAND				3
23	SWING-COMM.		17		3
24	COMM. OTHER		18		4
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. PIPELINE*	(298,078)	15	(1,886.02)	1
33	DEMAND*	(298,078)	19	(14,664.74)	5
34	COMM. OTHER*		18		4
35	COMM. PIPELINE*	(183,120)	15	(51,857.35)	1
36	DEMAND*	(220,910)	19	(2,561.72)	5
37 TOTAL		<u>104,149,394</u>		<u>\$7,027,820.24</u>	

*Prior Month Adjustment

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 AN ENBRG/SORAB AFFILIATE

Page 1

DATE	05/17/97	CUSTOMER:	PEOPLE'S GAS SYSTEM, INC.
DUE	06/17/97	ATTN:	ED ELLIOTT
TRAVEL NO.	17223	POST OFFICE BOX	2562
TOTAL AMOUNT DUE	\$1,718,767.70	ADDRESS	LAUREL, IL 33601-7582

Please reference this invoice no. on your remittance and wire to:
 Wire Transfer **6-6-97**
 Florida Gas Transmission Company
 Nations Bank, Dallas, TX
 Account #
 ABA #

CONTRACT: 5047 SHIPPER: PEOPLE'S GAS SYSTEM, INC. CUSTOMER NO. 4120 PLEASE CONTACT NACHEL CADY AT (713)853-7568 WITH ANY QUESTIONS REGARDING THIS INVOICE
 TYPE: FIRM TRANSPORTATION TOLLS NO. 6827236 OR CODE 1151

POL NO.	RECEIPTS	CURR NO.	DELIVERIES	CURR NO.	PRGO MONTH	IC	RC	BASE	SURCHARGES	DTSC	NET	VOLUMES	DTH CRT	AMOUNT
					05/97	A	RLS	0.4768	0.0085		0.4353	4,817,214		\$2,096,933.29
					05/97	A	RLS	0.4768			0.4768	155,000		\$68,154.00
					05/97	A	RRR	0.0831			0.0831	670,000		\$51,522.00
					05/97	A	TRL	0.4268	0.0085		0.4353	45,694		(\$19,890.60)
					05/97	A	TRL	0.4268	0.0085		0.4353	337,621		(\$146,966.42)
					05/97	A	TRL	0.4268	0.0085		0.4353	939,200		(\$408,877.29)
					05/97	A	TRL	0.4268	0.0085		0.4353	18,959		(\$3,099.85)
					05/97	A	TRL	0.4268	0.0085		0.4353	14,756		(\$6,423.29)
					05/97	A	TRL	0.2054			0.2054	89,900		(\$18,465.46)
					05/97	A	TRL	0.2054			0.2054	85,100		(\$13,271.54)
					05/97	A	TRL	0.4768	0.0085		0.4353	103,447		(\$45,030.48)
					05/97	A	TRL	0.4768	0.0085		0.4353	46,025		(\$20,039.04)
					05/97	A	TRL	0.4768	0.0085		0.4353	27,900		(\$12,144.87)
					05/97	A	TRL	0.4268	0.0085		0.4353	138,539		(\$60,306.03)
					05/97	A	TRL	0.4268	0.0085		0.4353	10,850		(\$4,723.01)
					05/97	A	TRL	0.4268	0.0085		0.4353	6,325		(\$3,710.93)
					05/97	A	TRL	0.4268	0.0085		0.4353	52,700		(\$22,940.31)
					05/97	A	TRL	0.4268	0.0085		0.4353	217,000		(\$94,460.10)
					05/97	A	TRL	0.4268	0.0085		0.4353	59,675		(\$25,276.53)
					05/97	A	TRL	0.4268	0.0085		0.4353	31,000		(\$13,494.30)
					05/97	A	TRL	0.4268	0.0085		0.4353	60,760		(\$26,448.83)
					05/97	A	TRL	0.4268	0.0085		0.4353	4,030		(\$1,754.26)

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


I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An EBROW/SORAT Affiliates

Page 2

DATE	05/31/97	SHIPPER: FLORIDA GAS SYSTEM, INC.	CUSTOMER NO: 4120	PLEASE CONTACT RACHEL CADY AT (713)853-7566 WITH ANY QUESTIONS REGARDING THIS INVOICE
DUE	06/10/97	TYPE: FIRM TRANSPORTATION	DUNS NO: 6922736	GA CODE: 1151
INVOICE NO.	17723	SHIPPER'S POL NO.	SHIPPER'S POL NO.	SHIPPER'S POL NO.
TOTAL AMOUNT DUE	\$1,216,287.70	SHIPPER'S POL NO.	SHIPPER'S POL NO.	SHIPPER'S POL NO.

Please reference this invoice no. on your remittance and wire to:
 Wire Transfer:
 Florida Gas Transmission Company
 Nations Bank, Dallas, TX
 Account # 3
 ABA # 1

CONTRACT	5047	SHIPPER	FLORIDA GAS SYSTEM, INC.	CUSTOMER NO	4120	PLEASE CONTACT RACHEL CADY AT (713)853-7566 WITH ANY QUESTIONS REGARDING THIS INVOICE		
RECEIPTS	CARB NO	SHIPPER'S POL NO.	SHIPPER'S POL NO.	SHIPPER'S POL NO.	SHIPPER'S POL NO.	SHIPPER'S POL NO.		
POI NO.	RECEIPTS	CARB NO	SHIPPER'S POL NO.	SHIPPER'S POL NO.	SHIPPER'S POL NO.	SHIPPER'S POL NO.		
MONTH	IC	AC	BASE	MARKETS	DISC	NET	VOLUMES	AMOUNT
05/97	A	18L	0.4768	0.0085	0.4353	0.4353	(127,100)	(\$5,376.63)
TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5231, at poi 16149	05/97	A	18L	0.4768	0.0085	0.4353	(34,937)	(\$1,208.08)
TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5337, at poi 28712	05/97	A	18L	0.4768	0.0085	0.4353	(14,446)	(\$6,288.34)
TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5677, at poi 16151	05/97	A	18L	0.4768	0.0085	0.4353	(72,010)	(\$9,580.95)
TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5878, at poi 59963	05/97	A	18L	0.4768	0.0085	0.4353	(8,153)	(\$3,349.00)
TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5681, at poi 16167	05/97	A	18L	0.4768	0.0085	0.4353	(29,760)	(\$12,854.53)
TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5879, at poi 16197	05/97	A	18L	0.4768	0.0085	0.4353	(52,183)	(\$5,303.76)
TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5682, at poi 16162	05/97	A	18L	0.4768	0.0085	0.4353	(37,789)	(\$16,449.55)
TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5680, at poi 16149	05/97	A	18L	0.4768	0.0085	0.4353	(4,495)	(\$1,956.67)
TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5694, at poi 16150	05/97	A	18L	0.4768	0.0085	0.4353	(17,600)	(\$7,664.76)
TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5668, at poi 16198	05/97	A	18L	0.4768	0.0085	0.4353	(11,005)	(\$4,790.48)
TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5674, at poi 16161	05/97	A	18L	0.4768	0.0085	0.4353	(1,485)	(\$666.42)
TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5565, at poi 16208	05/97	A	18L	0.4768	0.0085	0.4353	(9,672)	(\$4,210.22)
TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5385, at poi 16155	05/97	A	18L	0.4768	0.0085	0.4353	(13,950)	(\$6,072.44)
TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5332, at poi 16191	05/97	A	18L	0.4768	0.0085	0.4353	273,200	\$97,158.96
TEMPORARY ACQUISITION RESERVATION CHARGE - Relq ctrc 5406, at poi 16119	05/97	A	18L	0.4768	0.0085	0.4353	7,924	\$3,423.96
TEMPORARY ACQUISITION RESERVATION CHARGE - Relq ctrc 5113, at poi 16272	05/97	A	18L	0.4768	0.0085	0.4353		

TOTAL FOR CONTRACT 5047 FOR MONTH OF 05/97: 3,216,894 \$1,216,287.70
 *** END OF INVOICE 1723 ***

COPY

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

Page 1

Please reference this invoice no. on your remittance and wire to:
 Wire Transfer **6-6-97**
 Florida Gas Transmission Company
 Nations Bank: Dallas, TX
 Account #
 ABA #

CUSTOMER: PEOPLES GAS SYSTEM, INC
 ATTN: ED LILLIOTT
 POST OFFICE BOX 2547
 TAMPA, FL 33601-2547


DATE: 05/31/97
DOC: 06710797
INVOICE NO.: 17776
TOTAL AMOUNT DUE: \$620,980.91

CONTRACT: 5319 **SHIPPER:** PEOPLES GAS SYSTEM, INC **CUSTOMER NO.:** 4170 **PLEASE CONTACT RACHEL CADY AT (713)853-7566 WITH ANY QUESTIONS REGARDING THIS INVOICE**
TYPE: FIRM TRANSPORTATION **COMS. NO.:** 8922736 **OR CODE:** 3157

PGI NO.	RECEIPTS	CRN NO.	DELIVERIES	PROG	MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	VOLUMES	AMOUNT
			POI NO.									DTM DAY	
					15/97	A	REL	0.8072	0.0085		0.8157	715,883	\$583,945.76
					05/97	A	REL	0.8072			0.8072	80,117	\$77,742.44
					05/97	A	1RL	0.2100			0.2100	(31,000)	(\$8,510.00)
					05/97	A	1RL	0.5471			0.5471	(8,773)	(\$4,799.71)
					05/97	A	1RL	0.5471			0.5471	(15,500)	(\$8,480.03)
					05/97	A	1RL	0.4582			0.4582	(22,894)	(\$10,946.06)
					05/97	A	1RL	0.4582			0.4582	(10,850)	(\$4,871.47)
TOTAL FOR CONTRACT 5319 FOR MONTH OF 05/97.													
*** END OF INVOICE 17776 ***													

RESERVATION CHARGE
 RELS CHG. FOR TEMP RELING AT LESS THAN MAX RATE
 TEMPORARY RELINQUISHMENT CREDIT - Acq circ 5638, AT POI 16195
 TEMPORARY RELINQUISHMENT CREDIT - Acq circ 5608, AT POI 62717
 TEMPORARY RELINQUISHMENT CREDIT - Acq circ 5847, AT POI 16195
 TEMPORARY RELINQUISHMENT CREDIT - Acq circ 5594, AT POI 16195
 TEMPORARY RELINQUISHMENT CREDIT - Acq circ 5678, AT POI 16102

COPY

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


Line #
1
2
3

Estimate
May 1997
INVOICE

Line #
4 May 30, 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	05/01/97 - 05/31/97			
11	Total Commodity			
TRANSPORT DETAIL				
AGREEMENT		DTH	RATE	AMOUNT
12	848510 Peoples SNG Inter Com.	5,000 dth	\$0.2988	\$1,494.00
13	830087 Peoples So Ga Inter Com.	5,000 dth	\$0.2146	\$1,073.00
14	864340 & 864350 SNG Firm Com.	678,000 dth	\$0.0379	\$25,696.20
15	831200 & 831210 So Ga Firm Com.	765,000 dth	\$0.0211	\$16,141.50
16	864350 SNG GSR Vol. Com.	376,000 dth	\$0.0084	\$3,158.40
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	\$208,695.30
Credits:				
19	SNG Brokered Capacity			(\$27,536.74)
20	So. Ga. Brokered Capacity			(\$22,490.50)
21	Sonat Marketing Buy/Sale Credit			(\$12,733.91)
22	Total Transport			\$512,506.21
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 93305-111588 Apr 97
 PO SPB292348 DUE 4-29
 ATI Y IRAN _____
 ENTERED _____ AUTH. [Signature]

CITY OF SUNRISE - PUBLIC SERVICE

↑ DETACH STUB ↑ AND RETURN WITH REMITTANCE ↑

THIS BILL IS DUE WHEN RENDERED

BILL DATE: 4/25/97

SERVICE ADDRESS: JACARANDA SQUARE

CUSTOMER NAME		ACCOUNT NUMBER	SERVICE THROUGH	CURRENT CHARGES PAST DUE AFTER	TOTAL AMOUNT NOW DUE
PEOPLES GAS		93305-111588	Apr 18, 1997	May 16, 1997	4358.28
PREVIOUS STATEMENT BALANCE	PAYMENTS	ADJUSTMENTS	OTHER	TOTAL PAST DUE AMOUNT	TOTAL CURRENT CHARGES
3547.44	3547.44-	0.00	0.00	0.00	4358.28

METER READING INFORMATION

TYPE	METER NUMBER	SERVICE PERIOD	# OF DAYS	CURR READ	PREV READ	USAGE
GS	8457280	3/19/97- 4/18/97- 30		90401	83386	7323
TOTAL GAS USED						7323

CURRENT PERIOD ACCOUNT ACTIVITY

TYPE OF SERVICE	AMOUNT
GAS	4,358.28

RECEIVED
APR 28 1997
ACCOUNTS PAYABLE

TOTAL CURRENT CHARGES 4,358.28
 TOTAL PAST DUE AMOUNT 0.00
 TOTAL AMOUNT NOW DUE 4,358.28

CURRENT CHARGES PAST DUE AFTER May 16, 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 MAY 97
 PO SP32923-97 DUE 5-12
 ATT Y TRAN _____
 ENTERED _____ AUTH gm

CITY OF SUNRISE - PUBLIC SERVICE

↑ DETACH STUB ↑ AND RETURN WITH REMITTANCE ↑

THIS BILL IS DUE WHEN RENDERED

BILL DATE: 5/05/97

SERVICE ADDRESS: NW 136 AVE & NW 8 ST

CUSTOMER NAME		ACCOUNT NUMBER	SERVICE THROUGH	CURRENT CHARGES PAST DUE AFTER	TOTAL AMOUNT NOW DUE
PEOPLES GAS		10001-74500	Apr 29, 1997	May 26, 1997	3026.62
PREVIOUS STATEMENT BALANCE	PAYMENTS	ADJUSTMENTS	OTHER	TOTAL PAST DUE AMOUNT	TOTAL CURRENT CHARGES
3921.15	3921.15-	0.00	0.00	0.00	3026.62

METER READING INFORMATION

TYPE	METER NUMBER	SERVICE PERIOD	# OF DAYS	CURR READ	PREV READ	USAGE
GS	9141050	3/31/97 - 4/29/97	29	237801	232351	5450
	TOTAL GAS USED					5450

CURRENT PERIOD ACCOUNT ACTIVITY

TYPE OF SERVICE	AMOUNT
GAS	2,974.98
GROSS RECEIPTS TAX	1.29
PURCHASED GAS ADJUSTMENT	50.35
TOTAL GAS	3,026.62
TOTAL CURRENT CHARGES	3,026.62
TOTAL PAST DUE AMOUNT	0.00
TOTAL AMOUNT NOW DUE	3,026.62

CURRENT CHARGES PAST DUE AFTER ~~FEBRUARY~~ 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.

N

CO 1 VENDOR 1007582
 INVOICE 132663-128434 May 97
 PO SP22923-97 DUE 5-22
 ATI Y IRAN
 ENTERED _____ AUTH gn

CITY OF SUNRISE - PUBLIC SERVICE

DETAILS OF THIS BILL ARE AVAILABLE ON REQUEST

THIS BILL IS DUE WHEN RENDERED

BILL DATE: 5/19/97

SERVICE ADDRESS: W FLAMINGO RD & SUNRISE BVD

CUSTOMER NAME		ACCOUNT NUMBER	SERVICE THROUGH	CURRENT CHARGES PAST DUE AFTER	TOTAL AMOUNT NOW DUE
PEOPLES GAS		132663-128434	May 13, 1997	Jun 09, 1997	635.35
PREVIOUS STATEMENT BALANCE	PAYMENTS	ADJUSTMENTS	OTHER	TOTAL PAST DUE AMOUNT	TOTAL CURRENT CHARGES
738.59	738.59-	0.00	0.00	0.00	635.35

METER READING INFORMATION

TYPE	METER NUMBER	SERVICE PERIOD	# OF DAYS	CURR READ	PREV READ	USAGE
GS	6045179	4/11/97- 5/13/97	32	22764	21527	1237
TOTAL GAS USED						1237

CURRENT PERIOD ACCOUNT ACTIVITY

TYPE OF SERVICE	AMOUNT
GAS	635.35
<p>PAID MAY 21 1997 CITY OF SUNRISE PUBLIC SERVICE</p>	
TOTAL CURRENT CHARGES	635.35
TOTAL PAST DUE AMOUNT	0.00
TOTAL AMOUNT NOW DUE	635.35
CURRENT CHARGES PAST DUE AFTER Jun 09, 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.

SP24250-97 000.000
 Vendor #0015930
 Acct. #01-90-000-232-02-00-0

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

SP24250-97 000.000
 Vendor #0015930
 Acct. #01-90-000-232-02-00-0

[Signature]
 Approval _____
 05-14-97
 Date

OFF SYSTEM SALES

CO 1 VENDOR 0015930
 INVOICE 08-14229-1
 PO SP24250-97 5-19
 ATT _____ TRAM _____
 ENTERED _____ AUTH. gm

TO: Peoples Gas System
 P.O. 1487
 Lakeland, Florida 33802
 Atten: Bob Walmsley

INVOICE DATE: May 5, 1997
 ACCOUNT NO.: 08-210551
 SERVICE NO.: 08-14229-1
 Rate OSS-1

BILLING PERIOD: April 1997

BILLING CYCLE	CCFS	THERMS	RATES	AMOUNT
04/01 - 04/30	4,260.0	4,481.5	0.12737 NON-FUEL 0.25622 FUEL	\$570.81 \$1,148.26

RECEIVED
 MAY 15 1997
 ACCOUNTS PAYABLE

TOTALS 4,260 4,481.5 CUSTOMER FACILITY CHARGE \$100.00

METER READINGS			DIFF	NONFUEL	AMOUNT
PRESENT	PREVIOUS			FUEL	
95,870	95,444		4,260		\$570.81
					\$1,148.26
PRESSURE FACTOR			1.00000	TOTAL GAS COST	\$1,819.07
CORRECTED CCFs			4,260.0	GROSS RECPT TAX	\$0.00
BTU FACTOR			1.0520	FRANCHISE TAX	\$0.00
THERMS			4,481.5	UTILITY TAX	\$0.00
				SALES TAX	\$0.00
					\$0.00
AVG DAILY USAGE				CURRENT MONTH	\$1,819.07
DAYS IN PERIOD	THERMS	AVG		PREVIOUS BAL	\$0.00
1996 29		0			
1997 31	4,482	145		TOTAL	\$1,819.07

TERMS: PAYMENT DUE IN FULL BY: May 25, 1997

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

PAGE 8 OF 8
 MAY INVOICES

CUSTOMER ACCOUNT # Peoples Gas System 08-210551 AMOUNT DUE \$1,819.07

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

12-Jun-97

g:\gasact\pgalv_fgtest.wk4

<u>DESCRIPTION</u>	<u>VOLUMES</u>	<u>RATE</u>	<u>AMOUNT</u>
FTS-1	(17,400)	0.38000	(\$6,612.00)
	(17,400) *	0.00850	(\$147.90)
	(9,439)	0.43530	(\$4,108.80)
TOTAL	(26,839)		(\$10,868.70)

* excluded from total

PEOPLES GAS SYSTEM, INC.
ACCRUED USAGE CHARGE PAYABLE
DUE FLORIDA GAS TRANSMISSION
IN DTH'S
MAY 1997
g:\gasact\pga\u_fgtest.wk4

12-Jun-97

DESCRIPTION	VOLUMES	RATE	AMOUNT
FTS-1-USAGE	1,828,854	0.02870	\$52,488.11
FTS-1-PAYBACK	<u>(58,679)</u>	0.02870	<u>(\$1,684.09)</u>
TOTAL FTS-1	1,770,175		\$50,804.02
FTS-2-USAGE	<u>616,442</u>	0.01190	<u>\$7,335.66</u>
TOTAL	<u>2,386,617</u>		<u>\$58,139.68</u>

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

APRIL 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 :

APRIL 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:	0.0	0.00000	\$0.00
28		ACTUAL:	0.0	0.00000	\$0.00
29		ACCRUED:	0.0	0.00000	\$0.00
30		ACTUAL:	0.0	0.00000	\$0.00
31		ACCRUED:	0.0	0.00000	\$0.00
32		ACTUAL:	0.0	0.00000	\$0.00
33		ACCRUED:	0.0	0.00000	\$0.00
34		ACTUAL:	0.0	0.00000	\$0.00
35		ACCRUED:	0.0	0.00000	\$0.00
36		ACTUAL:	0.0	0.00000	\$0.00

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

APRIL 1997

(A) SUPPLIER	(B)	(C) THERMS	(D) RATE	(E) DOLLARS
37	ACCRUED:		0.0 0.00000	\$0.00
38	ACTUAL:		0.0 0.00000	\$0.00
39	ACCRUED:		0.0 0.00000	\$0.00
40	ACTUAL:		0.0 0.00000	\$0.00
41	ACCRUED:		0.0 0.00000	\$0.00
42	ACTUAL:		0.0 0.00000	\$0.00
43	ACCRUED:		0.0 0.00000	\$0.00
44	ACTUAL:		0.0 0.00000	\$0.00
45	ACCRUED:		0.0 0.00000	\$0.00
46	ACTUAL:		0.0 0.00000	\$0.00
47	ACCRUED:		0.0 0.00000	\$0.00
48	ACTUAL:		0.0 0.00000	\$0.00
49	ACCRUED:		0.0 0.00000	\$0.00
50	ACTUAL:		0.0 0.00000	\$0.00
51	ACCRUED:		0.0 0.00000	\$0.00
52	ACTUAL:		0.0 0.00000	\$0.00
53	ACCRUED:		0.0 0.00000	\$0.00
54	ACTUAL:		0.0 0.00000	\$0.00

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

APRIL 1997

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

APRIL 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

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

APRIL 1997

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

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WHICH CONFIDENTIALITY OF INFORMATION HAS BEEN REQUESTED.

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WHICH CONFIDENTIALITY OF INFORMATION HAS BEEN REQUESTED.

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENBRUN/SUNAT AFFILIATE

Page 2

DATE: 05/10/97
 DUE: 05/20/97
 INVOICE NO: 18968
 TOTAL AMOUNT DUE: 1133,876.71

Please reference this invoice no. on your remittance and wire to:
 Wire Transfer
 Florida Gas Transmission Company
 Nations Bank, Collins, FL
 Account #
 ABA #

CUSTOMER: PEOPLES GAS SYSTEM, INC.
 A11B LD 111011
 POST OFFICE BOX 2567
 TAMPA, FL 33601-2567

SHIPPER: PEOPLES GAS SYSTEM, INC
 TYPE: FIRM TRANSPORTATION

CUSTOMER NO: 4170
 CONTRACT NO: 8872736

PLEASE CONTACT RACHEL CADY
 AT (713)531-7648 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

REF ID	RECEIPTS	DATE	AMOUNT	IC	MC	ERT	YUR	TRM	DTSC	RET	VOLUME	AMOUNT
Usage Charge	28166	04/97	3177	A	COM	0.0312	0.0375	0.0637	0.0085	0.0637	477	130.38
Usage Charge	25609	04/97	109166	A	COM	0.0312	0.0375	0.0637	0.0085	0.0637	174,300	57,917.91
Usage Charge	23703	04/97	109166	A	COM	0.0312	0.0375	0.0637	0.0085	0.0637	62,981	14,011.89
Usage Charge	716	04/97	09186	A	COM	0.0312	0.0375	0.0637	0.0085	0.0637	144,188	59,184.78
Usage Charge	7992	04/97	109166	A	COM	0.0312	0.0375	0.0637	0.0085	0.0637	133,509	58,504.52
Usage Charge	37608	04/97	109166	A	COM	0.0312	0.0375	0.0637	0.0085	0.0637	71,022	14,526.74
Volume Relinquishment - Credit - Acq clks 5667, Acq post 16793		04/97		A	YOL	0.1700	0.0600	0.0085	0.0085	0.0085		
Volume Relinquishment - Credit - Acq clks 5667, Acq post 16793		04/97		A	YOL	0.1700	0.0600	0.0085	0.0085	0.0085		
Volume Relinquishment - Credit - Acq clks 5649, Acq post 16796		04/97		A	YOL	0.4768	0.0685	0.0085	0.0085	0.0085		
TOTAL FOR CONTRACT 5647 FOR MONTH OF 04/97:												
... END OF INVOICE 18968 ...												

2,389,562 - \$152,215.09
 - 2,389,562 - \$152,215.09
 - 0 - - 0 -

Less Volumes/Amount Accrued - Apr '97 P&A Filing
 Adjustment

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

DATE: 05/10/97
 DUE: 05/20/97
 INVOICE NO: 17719
 TOTAL AMOUNT DUE: \$8,587.85

CUSTOMER: PEOPLES GAS SYSTEM, INC.
 ATTN: LD 151011
 POST OFFICE BOX 2562
 TAMPA, FL 33601-2562

SHIPPER: PEOPLES GAS SYSTEM, INC.
 TYPE: JBM TRANSPORTATION

CONTRACT: 5047
 SHIPPER: PEOPLES GAS SYSTEM, INC.
 CUSTOMER NO: 4170
 PLEASE CONTACT RACHEL CADY
 AT 171353-7566 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CDDC LIST

CONTRACT NO: 8222734

Page 1

Please reference this invoice no. on your remittance
 and wire to:
 Wire Transfer: 5-20-97
 Florida Gas Transmission Company
 Nations Bank, Dallas, TX
 Account #
 ABA #

POI NO.	RECEIPTS	CEN No.	DELIVERIES	POI NO.	CEN No.	PRCD	MONTH	TC	RC	BASE	SYMPROCENTS	DISC	NET	VOLUMES	AMOUNT
	Payback Due 161 for DPOA: 5084.		Scheduled Day: Apr 08, 1997.			04/97	A	UPF	A	0.0312	0.0325	0.0637	0.0637	5,082	\$223.72
	Payback Due 161 for DPOA: 5084.		Scheduled Day: Apr 09, 1997.			04/97	A	UPF	A	0.0312	0.0325	0.0637	0.0637	4,193	\$267.09
	Payback Due 161 for DPOA: 5084.		Scheduled Day: Apr 10, 1997.			04/97	A	UPF	A	0.0312	0.0325	0.0637	0.0637	15,918	\$1,013.98
	Payback Due 161 for DPOA: 5084.		Scheduled Day: Apr 11, 1997.			04/97	A	UPF	A	0.0312	0.0325	0.0637	0.0637	26,971	\$1,714.87
	Payback Due 161 for DPOA: 5084.		Scheduled Day: Apr 12, 1997.			04/97	A	UPF	A	0.0312	0.0325	0.0637	0.0637	26,879	\$1,712.19
	Payback Due 161 for DPOA: 5084.		Scheduled Day: Apr 19, 1997.			04/97	A	UPF	A	0.0312	0.0325	0.0637	0.0637	8,893	\$353.62
	Payback Due 161 for DPOA: 5084.		Scheduled Day: Apr 21, 1997.			04/97	A	UPF	A	0.0312	0.0325	0.0637	0.0637	9,715	\$619.85
	Payback Due 161 for DPOA: 5084.		Scheduled Day: Apr 24, 1997.			04/97	A	UPF	A	0.0312	0.0325	0.0637	0.0637	9,715	\$618.85
	Payback Due 161 for DPOA: 5084.		Scheduled Day: Apr 25, 1997.			04/97	A	UPF	A	0.0312	0.0325	0.0637	0.0637	16,870	\$1,074.62
	Payback Due 161 for DPOA: 5084.		Scheduled Day: Apr 26, 1997.			04/97	A	UPF	A	0.0312	0.0325	0.0637	0.0637	10,362	\$660.06
														134,346	\$8,557.85

TOTAL FOR CONTRACT 5047 FOR MONTH OF 04/97.

*** END OF INVOICE 1/119 ***

Less Volumes / Amount Accrued, Apr '97 P6A Filing - 134,346 - \$8,557.84

01-90-000-232-02-00-0 Adjustment - 0 - \$.01

CE

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENBRG/SORAI Affiliate

Page 1

TEL: 05710797
 05790797
 18987
 INVOICE NO. \$3,003.96
 REFERENCE TOE

CUSTOMER: PEOPLES GAS SYSTEM, INC.
 4119 ED LULLOBI
 POST OFFICE BOX 2562
 TAMPA, FL 33601-2562

PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE
 AND WIRE TO:
 Wire Transfer 5-20-97
 Florida Gas Transmission Company
 Nations Bank, Dallas, TX
 Account #
 ABA

CONTRACT: 5084 SHIPPER: PEOPLES GAS SYSTEM, INC. CUSTOMER NO: 4120 PLEASE CONTACT RACHEL CADY
 AT (713)853-7666 WITH ANY QUESTIONS REGARDING THIS INVOICE
 1774 DELIVERY POINT OPERATOR ACCOUNT DUNS NO: 6922736 OR COOL L131

RECIPES	CAN NO	DELIVERIES	CHN NO	PRCD	MONTH	IC	MC	BASL	SURCHARGES	UTSC	REY	VOLUMES	DIH DAT	AMOUNT
				04/97	A	COM	0.0325	0.0317	0.0637			47,158		\$3,003.96
TOTAL FOR CONTRACT 5084 FOR MONTH OF 04/97.														
... END OF INVOICE 18989 ...														

Less Volumes/Amount Accrued - Apr '97 P&A Filing -40,808 - \$2,599.48
 Adjustment 6,350 \$ 404.48

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

[Signature]

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENRON/SORAF AFFILIATE

Page 1

DATE: 05/10/97
 DUE: 05/20/97
 INVOICE NO.: 17019
 TOTAL AMOUNT DUE: \$1,598.38

Please reference this invoice no. on your remittance and wire to:
 Wire Transfer: 5-20-97
 Florida Gas Transmission Company
 National Bank: Dallas, TX
 Account #
 ABA #

CUSTOMER: PEOPLES GAS SYSTEM, INC.
 ATTN: LO LELLIOTT
 POST OFFICE BOX 2542
 TAMPA, FL 33631-2542

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 DUNS NO. 8927736 OR CDDC LIST

REC'D	DRN NO.	DELIVERIES	POI NO.	DRN NO.	PROG MONTH	IC	PC	TAX	DISCOUNTS	DTSC	NET	VOLUMES DTH DRY	AMOUNT	
		16159		3281	04/97	A	COM	0.0144	(0.0025)	0.0119		134,318	\$1,598.38	
					TOTAL FOR CONTRACT 5319 FOR MONTH OF 04/97.								134,318	\$1,598.38

*** END OF INVOICE 17019 ***

Less Volumes/Amount Accrued - Apr '97 A6A Filing -134,218 \$1,598.38

Adjustment

0 - 0 -

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

Line #

1
 2 Analysis of Amount Due Peoples Gas System, Inc.
 3 LE Rider 220 Transportation Package
 4 g\gasact\le_220\duepgs wk4

13-May-97

	(Col. 1)	(Col. 2)	(Col. 3)	(Col. 4)	(Col. 5)	(Col. 6)	(Col. 7)
	Volumes At Peoples City Gate In MMBtu's	Interstate Pipeline Fuel Volumes* ((Col. 1 / .9715)-Col. 1) In MMBtu's	Demand Charges (Col. 1 X \$1.4953)	Usage Charges (Col. 1 X \$1.0637)	Commodity Charges	Commodity Charges	Total Amount Due (Cols. 3+4+5+6)
5	Month/Yr						
6	Apr/97	29,607.8	868.6	\$14,664.74	\$1,886.02		
7							

TOTAL DUE PEOPLES GAS SYSTEM, INC.

*100% - 2.85% = 9715

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENBRG/SORAT affiliate

Page 1

DATE	05/10/97	Please reference this invoice no. on your remittance and wire to: Wire Transfer 5-20-97 Florida Gas Transmission Company Nations Bank, Dallas, TX Account # [] ABA # []
DUPLICATE NO.	0570/97	
INVOICE NO.	1715	
TOTAL AMOUNT DUE	\$158,804.34	

CUSTOMER: PEOPLES GAS SYSTEM, INC.
 ATTN: ED ELLIOTT
 POST OFFICE BOX 2562
 TAMPA, FL 33601-2562

CUSTOMER NO: 4170 **PLEASE CONTACT LAURA MOSELEY**
CALLS NO: 6922736 **AT (713)853-6679 WITH ANY QUESTIONS REGARDING THIS INVOICE**
OR COOL 1151

SHIPPER:	TYPE:	CASH IN/CASH OUT	DELIVERIES	POI NO.	QTR NO.	BASE	SUBCATEGORIES	DISC	NET	VOLUMES	AMOUNT
			MONTH	IC	PC					DTM	QTR
			11/96			2.8100			2.8100	1.570	\$4,271.70
			11/96			2.8100			2.8100	54,994	\$156,533.14
TOTAL FOR MONTH OF 11/96											
*** END OF INVOICE 1715 ***											

C10 - Net Receipt Imbalance
 C10 - Net No Notice Imbalance

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

PEOPLES GAS SYSTEM, INC.
 ACCRUED CASHOUTS PAYABLE
 SUPPLIER AGGREGATION (TEST)PROGRAM
 IN THERMS
 MAY 1997

12-Jun-97

g:\gasact\pga\ftacoest.wk4

SUPPLIER	VOLUMES COMMODITY OTHER	AMOUNT COMMODITY OTHER	VOLUMES COMMODITY PIPELINE	AMOUNT COMMODITY PIPELINE
APPLIED FINANCIAL SERVICES, INC.	45,380	\$7,769.12	43,860	\$125.88
CITRUS TRADING CORP.	8,274	\$1,770.55	7,996	\$22.95
CNB/OLYMPIC GAS SERVICES	12,277	\$2,364.55	11,866	\$34.05
END USERS, INC.	2,402	\$462.63	2,322	\$6.66
E-PRIME, INC.	13,002	\$2,782.47	12,567	\$36.07
SOUTHBOUND, INC.	7,888	\$1,519.27	7,624	\$21.88
TEXAS-OHIO COMMUNICATIONS, INC.	33,230	\$6,400.12	32,117	\$92.18
TEXAS-OHIO DISTRIBUTION, INC.	1,636	\$350.00	1,581	\$4.54
TOTAL ACCRUAL	124,089	\$23,418.71	119,933	\$344.21



Peoples Gas

STATEMENT OF RESOLUTION OF MONTHLY OPERATIONAL IMBALANCE AMOUNT FOR APRIL 1997

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

Statement Date:
Due Date:

15-May-97
30-May-97

RE: Firm Transportation Supplier Aggregation Service (Test) Program

	(In Therms)
Scheduled Quantity at City Gate	142,800.0
Less Fuel Shrinkage (-5%)	<u>714.0</u>
Scheduled Quantity at Burner Tip	142,086.0
Less Meter Read Volumes at Burner Tip	<u>134,114.0</u>
Imbalance For April 1997 Overtender/(Undertender)	<u>7,972.0</u>
Imbalance At Burner Tip	7,972.0
Imbalance At City Gate	8,012.1
Imbalance At Pipeline Receipt Point	8,247.1
Imbalance Level	5.61%

Fuel Charge	Zone 1 Rate	Factor	Imbalance	Amount
Commodity	0.19500	0.90	8,247.1	\$1,447.37
<u>Pipeline Charges</u>				
Reservation	0.00000		8,012.1	0.00
Usage	0.00637		8,012.1	51.04
Total Due Supplier				<u>\$1,498.41</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 APRIL 1997

Citrus Trading Corp.
P. O. Box 1188, EB 3718
Houston, TX 77251-1188
Attention: Julie A. Stratton FAX # (713) 646-8420

Statement Date:
Due Date:

15-May-97
30-May-97

RE: Firm Transportation Supplier Aggregation Service (Test) Program

	(In Therms)
Scheduled Quantity at City Gate	167,000.0
Less Fuel Shrinkage (.5%)	<u>835.0</u>
Scheduled Quantity at Burner Tip	166,165.0
Less Meter Read Volumes at Burner Tip	<u>165,723.0</u>
Imbalance For April 1997 Overtender/(Undertender)	<u>442.0</u>
Imbalance At Burner Tip	442.0
Imbalance At City Gate	444.2
Imbalance At Pipeline Receipt Point	457.2
Imbalance Level	0.27%

<u>Fuel Charge</u>	<u>Zone 1 Rate</u>	<u>Factor</u>	<u>Imbalance</u>	<u>Amount</u>
Commodity	0.19500	1.00	457.2	\$89.15
<u>Pipeline Charges</u>				
Reservation	0.00000		444.2	0.00
Usage	0.00637		444.2	2.83
Total Due Supplier				<u>\$91.98</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 APRIL 1997

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

Statement Date: 15-May-97
Due Date: 30-May-97

RE: Firm Transportation Supplier Aggregation Service (Test) Program

	(In Therms)
Scheduled Quantity at City Gate	102,900 0
Less Fuel Shrinkage (.5%)	<u>514 5</u>
Scheduled Quantity at Burner Tip	102,385 5
Less Meter Read Volumes at Burner Tip	<u>88,565 2</u>
Imbalance For April 1997 Overtender/(Undertender)	<u>13,820 3</u>
Imbalance At Burner Tip	13,820.3
Imbalance At City Gate	13,889.7
Imbalance At Pipeline Receipt Point	14,297.2
Imbalance Level	13.50%

Fuel Charge	Zone 1 Rate	Factor	Imbalance	Amount
Commodity	0.19500	0.90	14,297.2	\$2,509.16
<u>Pipeline Charges</u>				
Reservation	0.00000		13,889.7	0.00
Usage	0.00637		13,889.7	88.48
Total Due Supplier				<u>\$2,597.64</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 APRIL 1997

El Paso Energy Marketing Co.

P.O. Box 2511

Houston, Tx 77252-2511

Attention: Jamie Schnorf #2556L FAX # (713)757-6256

Statement Date:

17-May-97

Due Date:

30-May-97

RE: Firm Transportation Supplier Aggregation Service (Test) Program

(In Therms)

Scheduled Quantity at City Gate	33,600 0
Less Fuel Shrinkage (5%)	<u>168 0</u>

Scheduled Quantity at Burner Tip	33,432 0
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Less Meter Read Volumes at Burner Tip	<u>26,873 4</u>
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Imbalance For April 1997 Overtender/(Undertender)	<u>6,558 6</u>
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Imbalance At Burner Tip	6,558 6
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Imbalance At City Gate	6,591 6
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Imbalance At Pipeline Receipt Point	6,785 0
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Imbalance Level	19.62%
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Fuel Charge	Zone 1 Rate	Factor	Imbalance	Amount
Commodity	0.19500	0.90	6,785 0	\$1,190 77
<u>Pipeline Charges</u>				
Reservation	0.00000		6,591 6	0 00
Usage	0.00637		6,591 6	41 99
Total Due Supplier				<u>\$1,232.76</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 APRIL 1997

End Users, Inc.
3100 Wilcrest Dr. Suite 220
Houston, Tx 77042
Attention: Naomi Rodriguez Fax # (704) 542-7036

Statement Date:
Due Date:

15-May-97
30-May-97

RE: Firm Transportation Supplier Aggregation Service (Test) Program

	(In Therms)
Scheduled Quantity at City Gate	40,600.0
Less Fuel Shrinkage (.5%)	<u>203.0</u>
Scheduled Quantity at Burner Tip	40,397.0
Less Meter Read Volumes at Burner Tip	<u>38,828.7</u>
Imbalance For April 1997 Overtender/(Undertender)	<u>1,568.3</u>
Imbalance At Burner Tip	1,568.3
Imbalance At City Gate	1,576.2
Imbalance At Pipeline Receipt Point	1,622.4
Imbalance Level	3.88%

Fuel Charge	Zone 1 Rate	Factor	Imbalance	Amount
Commodity	0.19500	1.00	1,622.4	\$316.37
<u>Pipeline Charges</u>				
Reservation	0.00000		1,576.2	0.00
Usage	0.00637		1,576.2	10.04
Total Due Supplier				<u>\$326.41</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 APRIL 1997

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

Statement Date: 15-May-97
Due Date: 30-May-97

RE: Firm Transportation Supplier Aggregation Service (Test) Program

	(In Therms)
Scheduled Quantity at City Gate	302,100.0
Less Fuel Shrinkage (.5%)	<u>1,510.5</u>
Scheduled Quantity at Burner Tip	300,589.5
Less Meter Read Volumes at Burner Tip	<u>277,567.4</u>
Imbalance For April 1997 Overtender/(Undertender)	<u>23,022.1</u>
Imbalance At Burner Tip	23,022.1
Imbalance At City Gate	23,137.8
Imbalance At Pipeline Receipt Point	23,816.6
Imbalance Level	7.66%

<u>Fuel Charge</u>	<u>Zone 1 Rate</u>	<u>Factor</u>	<u>Imbalance</u>	<u>Amount</u>
Commodity	0.19500	0.90	23,816.6	\$4,179.81
<u>Pipeline Charges</u>				
Reservation	0.00000		23,137.8	0.00
Usage	0.00637		23,137.8	147.39
Total Due Supplier				<u>\$4,327.20</u>

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

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CASHOUTS/BOOKOUTS



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

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

Statement Date:
Due Date:

15-May-97
30-May-97

Attention: Accounts Payable FAX # (713)627-6935
cc: Daniel Chumbley FAX # (312) 214-7202

RE: Firm Transportation Supplier Aggregation Service (Test) Program

	(In Therms)
Scheduled Quantity at City Gate	148,200.0
Less Fuel Shrinkage (.5%)	<u>741.0</u>
Scheduled Quantity at Burner Tip	147,459.0
Less Meter Read Volumes at Burner Tip	<u>128,617.3</u>
Imbalance For April 1997 Overtender/(Undertender)	<u>18,841.7</u>

Imbalance At Burner Tip	18,841.7
Imbalance At City Gate	18,936.4
Imbalance At Pipeline Receipt Point	19,491.9
Imbalance Level	12.78%

<u>Fuel Charge</u>	<u>Zone 1 Rate</u>	<u>Factor</u>	<u>Imbalance</u>	<u>Amount</u>
Commodity	0.19500	0.90	19,491.9	\$3,420.83
<u>Pipeline Charges</u>				
Reservation	0.00000		18,936.4	0.00
Usage	0.00637		18,936.4	120.62
Total Due Supplier				<u>\$3,541.45</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 APRIL 1997**

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

Statement Date: 15-May-97
Due Date: 30-May-97

RE: Firm Transportation Supplier Aggregation Service (Test) Program

	(In Therms)
Scheduled Quantity at City Gate	201,000.0
Less Fuel Shrinkage (.5%)	<u>1,005.0</u>
Scheduled Quantity at Burner Tip	199,995.0
Less Meter Read Volumes at Burner Tip	<u>172,290.5</u>
Imbalance For April 1997 Overtender/(Undertender)	<u>27,704.5</u>

Imbalance At Burner Tip	27,704.5
Imbalance At City Gate	27,843.7
Imbalance At Pipeline Receipt Point	28,660.5
Imbalance Level	13.85%

<u>Fuel Charge</u>	<u>Zone 1 Rate</u>	<u>Factor</u>	<u>Imbalance</u>	<u>Amount</u>
Commodity	0.19500	0.90	28,660.5	\$5,029.92
<u>Pipeline Charges</u>				
Reservation	0.00000		27,843.7	0.00
Usage	0.00637		27,843.7	177.36
Total Due Supplier				<u>\$5,207.28</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 APRIL 1997

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

Statement Date:
Due Date:

15-May-97
30-May-97

RE: Firm Transportation Supplier Aggregation Service (Test) Program

	(In Therms)
Scheduled Quantity at City Gate	91,500.0
Less Fuel Shrinkage (.5%)	<u>457.5</u>
Scheduled Quantity at Burner Tip	91,042.5
Less Meter Read Volumes at Burner Tip	<u>81,818.7</u>
Imbalance For April 1997 Overtender/(Undertender)	<u>9,223.8</u>
Imbalance At Burner Tip	9,223.8
Imbalance At City Gate	9,270.2
Imbalance At Pipeline Receipt Point	9,542.2
Imbalance Level	10.13%

Fuel Charge	Zone 1 Rate	Factor	Imbalance	Amount
Commodity	0.19500	0.90	9,542.2	\$1,674.66
<u>Pipeline Charges</u>				
Reservation	0.00000		9,270.2	0.00
Usage	0.00637		9,270.2	59.05
Total Due Supplier				<u>\$1,733.71</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 APRIL 1997

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

Statement Date: 15-May-97
Due Date: 30-May-97

RE: Firm Transportation Supplier Aggregation Service (Test) Program

	(In Therms)
Scheduled Quantity at City Gate	364,500.0
Less Fuel Shrinkage (5%)	<u>1,822.5</u>
Scheduled Quantity at Burner Tip	362,677.5
Less Meter Read Volumes at Burner Tip	<u>347,917.5</u>
Imbalance For April 1997 Overtender/(Undertender)	<u>14,760.0</u>
Imbalance At Burner Tip	14,760.0
Imbalance At City Gate	14,834.2
Imbalance At Pipeline Receipt Point	15,269.4
Imbalance Level	4.07%

Fuel Charge	Zone 1 Rate	Factor	Imbalance	Amount
Commodity	0.19500	1.00	15,269.4	\$2,977.53
<u>Pipeline Charges</u>				
Reservation	0.00000		14,834.2	0.00
Usage	0.00637		14,834.2	94.49
Total Due Supplier				<u>\$3,072.02</u>

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

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CASHOUTS/BOOKOUTS



Peoples Gas

STATEMENT OF RESOLUTION OF MONTHLY OPERATIONAL IMBALANCE AMOUNT FOR APRIL 1997

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

Statement Date:
Due Date:

08-May-97
30-May-97

RE: Firm Transportation Supplier Aggregation Service (Test) Program

	(In Therms)
Scheduled Quantity at City Gate	377,100.0
Less Fuel Shrinkage (.5%)	<u>1,885.5</u>
Scheduled Quantity at Burner Tip	375,214.5
Less Meter Read Volumes at Burner Tip	<u>343,730.1</u>
Imbalance For April 1997 Overtender/(Undertender)	<u>31,484.4</u>

Imbalance At Burner Tip	31,484.4
Imbalance At City Gate	31,642.6
Imbalance At Pipeline Receipt Point	32,570.9
Imbalance Level	8.39%

Fuel Charge	Zone 1 Rate	Factor	Imbalance	Amount
Commodity	0.19500	0.90	32,570.9	\$5,716.19
<u>Pipeline Charges</u>				
Reservation	0.00000		31,642.6	0.00
Usage	0.00637		31,642.6	201.56
Total Due Supplier				<u>\$5,917.75</u>

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