

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF:

APRIL 97 through MARCH 98

Page 1 of 3

COST OF GAS PURCHASED	CURRENT MONTH: DECEMBER 97				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
1 COMMODITY (Pipeline)	\$182,762	\$184,958	\$2,196	1.19	\$1,180,856	\$1,183,052	\$2,196	0.19
2 NO NOTICE SERVICE	\$52,238	\$52,238	(\$0)	(0.00)	\$392,615	\$392,615	(\$0)	(0.00)
3 SWING SERVICE	\$1,905,510	\$4,040,684	\$2,135,174	52.84	\$10,741,825	\$12,876,998	\$2,135,174	16.58
4 COMMODITY (Other)	\$7,616,123	\$5,717,874	(\$1,898,249)	(33.20)	\$38,122,750	\$36,224,501	(\$1,898,249)	(5.24)
5 DEMAND	\$3,062,226	\$2,992,364	(\$69,862)	(2.33)	\$23,840,615	\$23,770,753	(\$69,862)	(0.29)
6 OTHER	\$195,780	\$130,000	(\$65,780)	0.00	\$1,037,359	\$971,579	(\$65,780)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	\$42,525	\$49,809	\$7,284	14.62	\$365,418	\$372,702	\$7,284	1.95
8 DEMAND	\$459,315	\$532,566	\$73,251	13.75	\$4,873,055	\$4,946,306	\$73,251	1.48
9 OTHER	(\$10,069)	\$0	\$10,069	0.00	(\$184,248)	(\$174,179)	\$10,069	0.00
10								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$12,522,868	\$12,535,743	\$12,875	0.10	\$70,261,794	\$70,274,670	\$12,875	0.02
12 NET UNBILLED	\$745,215	\$0	(\$745,215)	0.00	\$841,173	\$95,958	(\$745,215)	0.00
13 COMPANY USE	\$8,395	\$0	(\$8,395)	0.00	\$91,107	\$82,712	(\$8,395)	0.00
14 TOTAL THERM SALES	\$10,957,135	\$12,535,743	\$1,578,608	12.59	\$70,082,785	\$71,661,393	\$1,578,608	2.20

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DOCUMENT NUMBER-DATE

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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: DECEMBER 97				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)	41,052,535	42,303,432	1,250,897	2.96	294,084,404	295,335,301	1,250,897	0.42
16 NO NOTICE SERVICE (Billing Determinants Only)	8,853,910	8,853,910	0	0.00	51,553,910	51,553,910	0	0.00
17 SWING SERVICE (Commodity)	6,975,070	12,654,820	5,679,750	44.88	38,674,840	44,354,590	5,679,750	12.81
18 COMMODITY (Other) (Commodity)	24,825,350	17,289,170	(7,536,180)	(43.59)	151,464,408	143,928,228	(7,536,180)	(5.24)
19 DEMAND (Billing Determinants Only)	73,839,998	59,034,643	(14,805,355)	(25.08)	473,912,616	459,107,261	(14,805,355)	(3.22)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	10,552,150	12,359,442	1,807,292	14.62	100,101,530	101,908,822	1,807,292	1.77
22 DEMAND	12,803,060	14,610,352	1,807,292	12.37	119,996,670	121,803,962	1,807,292	1.48
23 OTHER	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (17+18-23)	31,800,420	29,943,990	(1,856,430)	(6.20)	190,139,248	188,282,818	(1,856,430)	(0.99)
25 NET UNBILLED	1,802,432	0	(1,802,432)	0.00	1,021,382	(781,050)	(1,802,432)	0.00
26 COMPANY USE	19,977	0	(19,977)	0.00	233,772	213,795	(19,977)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	24,952,082	29,943,990	4,991,908	16.67	180,225,648	185,217,556	4,991,908	2.70

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF:

APRIL 97 through MARCH 98

CENTS PER THERM		CURRENT MONTH: DECEMBER 97				PERIOD TO DATE			
		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
				AMOUNT	%			AMOUNT	%
28	COMMODITY (Pipeline) (1/15)	0.00445	0.00437	(0.00008)	(1.82)	0.00402	0.00401	(0.00001)	(0.24)
29	NO NOTICE SERVICE (2/16)	0.00590	0.00590	(0.00000)	(0.00)	0.00762	0.00762	(0.00000)	(0.00)
30	SWING SERVICE (3/17)	0.27319	0.31930	0.04611	14.44	0.27775	0.29032	0.01257	4.33
31	COMMODITY (Other) (4/18)	0.30679	0.33072	0.02393	7.24	0.25169	0.25168	(0.00001)	(0.00)
32	DEMAND (5/19)	0.04147	0.05069	0.00922	18.18	0.05031	0.05178	0.00147	2.84
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)	0.00403	0.00403	0.00000	0.00	0.00365	0.00366	0.00001	0.18
35	DEMAND (8/22)	0.03588	0.03645	0.00058	1.58	0.04061	0.04061	(0.00000)	(0.00)
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)	0.39380	0.41864	0.02484	5.93	0.36953	0.37324	0.00371	0.99
38	NET UNBILLED (12/25)	0.41345	0.00000	(0.41345)	0.00	0.82356	0.00000	(0.82356)	0.00
39	COMPANY USE (13/26)	0.42023	0.00000	(0.42023)	0.00	0.38973	0.00000	(0.38973)	0.00
40	TOTAL COST OF THERMS SOLD (11/27)	0.50188	0.41864	(0.08324)	(19.88)	0.38985	0.37942	(0.01044)	(2.75)
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)	0.49669	0.41345	(0.08324)	(20.13)	0.38466	0.37423	(0.01044)	(2.79)
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)	0.49855	0.41500	(0.08355)	(20.13)	0.38611	0.37563	(0.01048)	(2.79)
45	PGA FACTOR ROUNDED TO NEAREST .001	49.855	41.500	(8.35499)	(20.13)	38.611	37.563	(1.04769)	(2.79)

PURCHASED GAS ADJUSTMENT
 COST RECOVERY CLAUSE CALCULATION
 SCHEDULE A-1 SUPPORTING DETAIL

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

COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
1 Commodity Pipeline (FGT)	31,103,230	\$124,233	\$0.00399
2 Commodity Pipeline (SNG/SO GA)	7,154,060	\$45,315	\$0.00633
3 Cashouts-Peoples' Transportation Customers	987,833	\$4,011	\$0.00406
4 Cashouts-Supplier Aggregation (Test) Program	30,586	\$123	\$0.00403
5 Commodity Pipeline (FGT)-Prior Month Adjustment	20,190	\$81	\$0.00403
6 Commodity Pipeline (SNG/SO GA)-Prior Month Adjustment	(25,470)	\$2,795	(\$0.10973)
7 Prior Month Adj. With 3rd Party Supplier	1,211,626	\$4,883	\$0.00403
8 Capacity Utilization-Supplier	(960,000)	(\$2,340)	\$0.00244
9 Capacity Utilization-Supplier-Prior Month Adjustment	1,530,480	\$3,660	\$0.00239
10			
11 TOTAL COMMODITY (Pipeline)	41,052,535	\$182,762	\$0.00445
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
12 Swing Service-Demand-3rd Party Suppliers		\$139,888	\$0.00000
13 Swing Service-Commodity-3rd Party Suppliers	6,975,070	\$1,765,622	\$0.25313
14			
15			
16			
17			
18			
19 TOTAL SWING SERVICE	6,975,070	\$1,905,510	\$0.27319
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
20 Purchases from 3rd Party Suppliers	24,014,690	\$7,432,925	\$0.30952
21 City of Sunrise	11,931	\$5,925	\$0.49658
22 Central Florida Gas	3,292	\$1,679	\$0.50994
23 Cashouts-Peoples' Transportation Customers	1,018,910	\$213,063	\$0.20911
24 Cashouts-Supplier Aggregation (Test) Program	31,547	\$5,131	\$0.16265
25 Purchases from 3rd Party Suppliers-Prior Month Adj.	(780,180)	(\$165,484)	\$0.21211
26 Imbalance Cashout-(FGT)-Aug. '97	524,940	\$122,836	\$0.23400
27 Commodity-3rd Party Suppliers-Nov.'97 Accrual Adj.	220	\$48	\$0.21909
28			
29			
29 TOTAL COMMODITY (Other)	24,825,350	\$7,616,123	\$0.30679
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
30 Demand (FGT)	85,311,070	\$3,488,327	\$0.04089
31 Demand (SNG/SO GA)	9,723,000	\$421,314	\$0.04333
32 Temporary Acquisition Reservation Charge-(FGT)	2,319,730	\$87,472	\$0.03771
33 Temporary Relinquishment Credit-(FGT)	(37,657,870)	(\$1,643,530)	\$0.04364
34 Volumetric Relinquishment Credit-(FGT)	(120,280)	(\$4,537)	\$0.03772
35 Cashouts-Peoples' Transportation Customers	987,833	\$37,183	\$0.03764
36 Capacity Discount-Transp. Customer	3,729,799	\$95,463	\$0.02559
37 Prior Month Adj. With 3rd Party Supplier	1,211,626	\$45,703	\$0.03772
38 Capacity Utilization-Supplier	8,340,000	\$535,031	\$0.06415
39 Demand (SNG/SO GA)-Prior Month Adjustment	0	(\$1,492)	\$0.00000
39a Volumetric Relinquishment Credit-(FGT)-Adj. Nov.'97	(4,910)	(\$185)	\$0.03772
40 Demand (FGT)-Adj. Nov.'97	0	\$1,477	\$0.00000
41			
42 TOTAL DEMAND	73,839,998	\$3,062,226	\$0.04147
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
43 Administrative Costs	0	\$190,461	\$0.00000
44 Legal Fees	0	\$5,320	\$0.00000
45			
46			
47			
48			
49			
50 TOTAL OTHER	0	\$195,780	\$0.00000

FOR THE PERIOD OF: APRIL 97 Through MARCH 98

	CURRENT MONTH: DECEMBER 97				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (A-1, LINES 3+4-9-13)	\$9,523,307	\$9,758,558	\$235,251	\$0.02470	\$48,957,715	\$49,192,968	\$235,251	\$0.00481
2 TRANSPORTATION COST (A-1, LINES 1+2+5+6-7-8)	2,991,166	2,777,185	(213,981)	(0.07154)	\$21,212,972	20,998,991	(213,981)	(0.01009)
3 TOTAL	12,514,473	12,535,743	21,270	0.00170	\$70,170,687	70,191,958	21,270	0.00030
4 FUEL REVENUES (NET OF REVENUE TAX)	10,957,135	12,535,743	1,578,608	0.14407	\$70,082,785	71,661,393	1,578,608	0.02252
5 TRUE-UP REFUND/(COLLECTION)	97,326	97,326	0	0.00000	\$875,934	875,934	0	0.00000
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	11,054,461	12,633,069	1,578,608	0.14280	\$70,958,719	72,537,327	1,578,608	0.02225
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(1,460,012)	97,326	1,557,338	(1.06666)	\$788,032	2,345,370	1,557,338	1.97624
8 INTEREST PROVISION-THIS PERIOD (21)	(4,383)	(3,405)	978	(0.22316)	(\$16,734)	(15,756)	977	(0.05838)
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(719,910)	(719,910)	0	(0.00000)	(2,640,184)	(2,640,184)	0	0.00000
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(97,326)	(97,326)	0	0.00000	(\$875,934)	(875,934)	0	0.00000
10a FLEX RATE ADJUSTMENT	0	0	0	0.00000	\$0	0	0	0.00000
11 TOTAL EST/ACT TRUE-UP (7+8+9+10+10a)	(2,281,631)	(723,315)	1,558,317	(0.88298)	(2,744,820)	(1,186,504)	1,558,316	(0.56773)
11a REFUNDS FROM PIPELINE	1,143,738	0	(1,143,738)	0.00000	\$1,606,927	463,189	(1,143,738)	0.00000
12 ADJ TOTAL EST/ACT TRUE-UP (11+11a)	(1,137,894)	(723,315)	414,579	(0.36434)	(\$1,137,894)	(723,315)	\$414,579	(\$0.36434)
INTEREST PROVISION								
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(719,910)	(719,910)	0	(0.00000)				
14 ENDING TRUE-UP BEFORE INTEREST (13+7-5+11a)	(1,133,511)	(719,910)	413,601	(0.36488)				
15 TOTAL (13+14)	(1,853,421)	(1,439,820)	413,601	(0.22316)				
16 AVERAGE (50% OF 15)	(926,711)	(719,910)	206,801	(0.22316)				
17 INTEREST RATE - FIRST DAY OF MONTH	5.60	5.60	0	0.00000				
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.75	5.75	0	0.00000				
19 TOTAL (17+18)	11.350	11.350	0	0.00000				
20 AVERAGE (50% OF 19)	5.675	5.675	0	0.00000				
21 MONTHLY AVERAGE (20/12 Months)	0.473	0.473	0	0.00000				
22 INTEREST PROVISION (16x21)	(\$4,383)	(\$3,405)	\$978	(\$0.22316)				

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

ACTUAL FOR THE PERIOD OF:

APRIL 97

MARCH 98

PRESENT MONTH:

DEC. 1997

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY THIRD PARTY	COST PIPELINE	DEMAND COST	OTHER CHARGES	TOTAL CENTS PER THERM
1 DEC. 1997	FGT	PGS	FTS-1 COMM. PIPELINE	30,440,730		30,440,730		\$122,676.14			\$0.40
2 DEC. 1997	FGT	PGS	FTS-1 COMM. PIPELINE		10,552,150	10,552,150		42,525.16			\$0.40
3 DEC. 1997	FGT	PGS	FTS-2 COMM. PIPELINE	662,500		662,500		1,556.88			\$0.24
4 DEC. 1997	FGT	PGS	FTS-1 DEMAND	49,031,150		49,031,150			\$1,848,249.31		\$3.77
5 DEC. 1997	FGT	PGS	FTS-1 DEMAND		10,552,150	10,552,150			398,027.17		\$3.77
6 DEC. 1997	FGT	PGS	FTS-2 DEMAND	821,500		821,500			79,482.87		\$9.88
7 DEC. 1997	FGT	PGS	NO NOTICE	8,853,910		8,853,910			52,238.07		\$0.59
8 DEC. 1997	TRANSP. CUSTOMER	PGS	FTS-1 DEMAND	3,729,799		3,729,799			\$95,463.39		\$2.56
9 DEC. 1997	CAPACITY UTILIZATION-SUPPLIER	PGS	DEMAND	8,340,000		8,340,000			\$535,030.59		\$6.42
10 DEC. 1997	CAPACITY UTILIZATION-SUPPLIER	PGS	COMMODITY PIPELINE	(960,000)		(960,000)		(2,340.00)			\$0.24
11 DEC. 1997	SEMINOLE	PGS	COMM. OTHER	7,337,810	0	7,337,810	\$1,877,018.72	0.00	0.00	0	\$25.58
12 DEC. 1997	SEMINOLE	PGS	SONAT/SO GA COMM. PIPELINE	7,154,060		7,154,060		45,315.29			\$0.63
13 DEC. 1997	SEMINOLE	PGS	SONAT/SO GA DEMAND	9,723,000		9,723,000			421,314.24		\$4.33
14 DEC. 1997	SEMINOLE	PGS	SONAT/SO GA DEMAND		2,250,910	2,250,910			61,287.47		\$2.72
15 DEC. 1997	CALCASIEU GATHERING SYSTEM	PGS	SWING	4,805,000	0	4,805,000	1,225,275.00	0.00	122,527.50	0.00	\$28.05
16 DEC. 1997	CITRUS TRADING	PGS	COMM. OTHER	2,102,800	0	2,102,800	462,572.00	0.00	0.00	0.00	\$22.00
17 DEC. 1997	ENRON	PGS	COMM. OTHER	1,080,000	0	1,080,000	289,440.00	0.00	0.00	0.00	\$26.80
18 DEC. 1997	FINA	PGS	COMM. OTHER	1,500,000	0	1,500,000	372,000.00	0.00	0.00	0.00	\$24.80
19 DEC. 1997	LG & E	PGS	COMM. OTHER	4,061,000	0	4,061,000	1,033,051.75	0.00	0.00	0.00	\$25.44
20 DEC. 1997	NATURAL GAS CLEARINGHOUSE	PGS	SWING	2,170,070	0	2,170,070	540,347.43	0.00	17,360.56	0.00	\$25.70
21 DEC. 1997	NORAM	PGS	COMM. OTHER	900,000	0	900,000	240,300.00	0.00	0.00	0.00	\$26.70
22 DEC. 1997	UNION PACIFIC	PGS	COMM. OTHER	7,033,280	0	7,033,280	1,800,519.88	0.00	0.00	0.00	\$25.80
23 DEC. 1997	MORGAN STANLEY	PGS	COMM. OTHER	0	0	0	1,358,023.14	0.00	0.00	0.00	\$0.00
24 DEC. 1997	C/O-SUPPLIER AGGR. TEST PROG.	PGS	COMM. OTHER	31,547		31,547	5,131.14				\$16.27
25 DEC. 1997	C/O-SUPPLIER AGGR. TEST PROG.	PGS	COMM. PIPELINE	30,586		30,586		123.28			\$0.40
26 DEC. 1997	CASHOUTS-TRANSP. CUSTOMERS	PGS	DEMAND	987,833		987,833			37,183.25		\$3.76
27 DEC. 1997	CASHOUTS-TRANSP. CUSTOMERS	PGS	COMM. PIPELINE	987,833		987,833		4,010.95			\$0.41
28 DEC. 1997	CASHOUTS-TRANSP. CUSTOMERS	PGS	COMM. OTHER	1,018,910		1,018,910	213,062.71				\$20.91
29 TOTAL	**This report excludes prior month/period adjustments.			151,843,118	23,355,210	175,198,328	\$9,416,741.57	\$213,867.68	\$3,668,164.42	\$0.00	\$7.59

FOR THE PERIOD OF:

APRIL 97

Through

MARCH 98

PRESENT MONTH:

DECEMBER 1997

(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT DTH/d	(D) NET AMOUNT DTH/d	(E) MONTHLY GROSS DTH	(F) MONTHLY NET DTH	(G) WELLHEAD PRICE \$/DTH	(H) CITYGATE PRICE (GxE)/F
1	CALCASIEU GAS GATHERING SYSTEM DRN# 105028	15,084	14,634	467,925	453,853	2.80500	2.89324
2	CALCASIEU GAS GATHERING SYSTEM DRN# 11287	406	393	12,575	12,191	2.80500	2.89324
3	CITRUS TRADING CORP. DRN# 7995	3,484	3,378	108,000	104,706	2.68000	2.76431
4	CITRUS TRADING CORP. DRN# 112699	6,783	6,578	210,260	203,847	2.20000	2.26921
5	FINA DRN# 23705	4,839	4,691	150,000	145,425	2.48000	2.55802
6	LG& E DRN# 23422	3,100	3,005	96,100	93,169	2.46750	2.54513
7	LG& E DRN# 7995	10,000	9,895	310,000	300,545	2.58750	2.64827
8	NATURAL GAS CLEARINGHOUSE DRN# 157742	7,000	6,787	217,007	210,388	2.57000	2.65085
9	NORAM DRN# 7995	2,903	2,815	90,000	87,255	2.67000	2.75400
10	UNION PACIFIC DRN# 10034	6,528	6,329	202,388	198,196	2.58000	2.64054
11	UNION PACIFIC DRN# 10881	18,160	15,867	500,960	485,681	2.58000	2.64054
12							
13							
14							
15							
16							
17							
18							
19	TOTAL	78,297	73,970	2,365,195	2,293,057	2.58050	2.66168

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

(2) The above net volumes are calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 3.05% per dth.

(3) Included in the monthly gross volumes above are 68,325 dth's nominated at the pipeline receipt point via FGT FTS-2 capacity having a fuel surcharge of 3.05% per dth.

ACTUAL FOR THE PERIOD OF: APRIL 1997 THROUGH MARCH 1998

	APR '97	MAY '97	JUN '97	JUL '97	AUG '97	SEP '97	OCT '97	NOV '97	DEC '97	JAN '98	FEB '98	MAR '98
JACKSONVILLE DIVISION:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT	1.0354	1.0433	1.0374	1.0394	1.0364	1.0364	1.0364	1.0364	1.0394			
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98			
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73			
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697			
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.053	1.061	1.055	1.057	1.054	1.054	1.054	1.054	1.057			
SOUTH FLORIDA, PALM BEACH GARDENS DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT	1.0423	1.0443	1.0453	1.0472	1.0443	1.0453	1.0472	1.0512	1.0561			
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98			
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73			
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697			
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.060	1.062	1.063	1.065	1.062	1.063	1.065	1.069	1.074			

ACTUAL FOR THE PERIOD OF: APRIL 1997 THROUGH MARCH 1998

	APR '97	MAY '97	JUN '97	JUL '97	AUG '97	SEP '97	OCT '97	NOV '97	DEC '97	JAN '98	FEB '98	MAR '98
ORLANDO DIVISION:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT CCF PURCHASED	1.0423	1.0443	1.0462	1.0482	1.0453	1.0453	1.0472	1.0512	1.0561			
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98			
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73			
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697			
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.060	1.062	1.064	1.066	1.063	1.063	1.065	1.069	1.074			
TAMPA, ST. PETE, LAKE LAND, HIGHLANDS, and SARASOTA DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT CCF PURCHASED	1.0472	1.0512	1.0512	1.0521	1.0502	1.0502	1.0521	1.0531	1.0571			
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98			
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73			
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697			
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.065	1.069	1.069	1.070	1.068	1.068	1.070	1.071	1.075			

PEOPLES GAS SYSTEM
OPEN ACCESS GAS PURCHASED-FLORIDA GAS TRANSMISSION COMPANY
DECEMBER 1997

(A)	(B)	(C)	(D)	(E)	(F)
DESCRIPTION	TYPE CHARGE	THERMS PURCHASED		PURCHASES	
1 NO NOTICE RESERVATION CHARGE	NO NOTICE	8,853,910	18	52,238.07	2
2 FTS-1 RESERVATION CHARGE	DEMAND	49,151,430	19	1,852,786.27	5
2a FTS-1 RESERVATION CHARGE	DEMAND*	0		1,476.96	5 ✓
3 FTS-1 VOLUMETRIC RELINQ. CREDIT	DEMAND	(120,280)	19	(4,536.96)	5 ✓
3a FTS-1 VOLUMETRIC RELINQ. CREDIT	DEMAND*	(4,910)	19	(185.20)	5 ✓
4 FTS-2 RESERVATION CHARGE	DEMAND	821,500	19	79,482.87	5
5 FTS-1 USAGE CHARGE	COMM. PIPELINE	30,440,730	15	122,676.14	1 ✓
5a FTS-1 USAGE CHARGE	COMM. PIPELINE*	20,190	15	81.40	1 ✓
6 FTS-2 USAGE CHARGE	COMM. PIPELINE	662,500	15	1,556.88	1 ✓
7 IMBALANCE CASHOUT CHARGE	COMM. OTHER	524,940	18	122,835.96	4 ✓
8 TOTAL FGT		<u>90,350,010</u>		<u>\$2,228,412.39</u>	
9 SEMINOLE GAS	COMM. OTHER	7,337,810	18	1,877,018.72	4 ✓
10 SEMINOLE GAS	COMM. PIPELINE	7,154,060	15	45,315.29	1 ✓
11 SEMINOLE GAS	DEMAND	9,723,000	19	421,314.24	5 ✓
12 CITY OF SUNRISE	COMM. OTHER	11,931	18	5,924.69	4 ✓
13 CENTRAL FLORIDA GAS	COMM. OTHER	3,292	18	1,678.72	4 ✓
14 LEGAL FEES	OTHER			5,319.88	6 ✓
15 ADMINISTRATIVE COSTS	OTHER			190,460.60	6 ✓
16 CASHOUTS-TRANSP. CUSTOMERS	DEMAND	987,833	19	37,183.25	5 ✓
17 CASHOUTS-TRANSP. CUSTOMERS	COMM. PIPELINE	987,833	15	4,010.95	1 ✓
18 CASHOUTS-TRANSP. CUSTOMERS	COMM. OTHER	1,018,910	18	213,062.71	4 ✓
19 SUPPLIER AGGREG. C/O'S (TEST PROGRAM)	COMM. OTHER	31,547	18	5,131.14	4 ✓
20 SUPPLIER AGGREG. C/O'S (TEST PROGRAM)	COMM. PIPELINE	30,586	15	123.26	1 ✓
21 CAPACITY DISCOUNT-TRANSP. CUST.	DEMAND	3,729,799	19	95,463.39	5 ✓
22 CAPACITY UTILIZATION-SUPPLIER	DEMAND	8,340,000	19	535,030.59	5 ✓
23 CAPACITY UTILIZATION-SUPPLIER	COMM. PIPELINE	(960,000)	15	(2,340.00)	1 ✓
24 CAPACITY UTILIZATION-SUPPLIER	COMM. PIPELINE*	1,530,480	15	3,660.18	1 ✓
25 CALCASIEU GATHERING SYSTEM	SWING-DEMAND			122,527.50	3
26 CALCASIEU GATHERING SYSTEM	SWING-COMM.	4,805,000	17	1,225,275.00	3
27 CITRUS TRADING CORP.	COMM. OTHER	2,102,600	18	462,572.00	4 ✓
28 ENRON	COMM. OTHER	1,080,000	18	289,440.00	4 ✓
29 FINA	COMM. OTHER	1,500,000	18	372,000.00	4 ✓
30 LG & E	COMM. OTHER	4,061,000	18	1,033,051.75	4 ✓
31 NATURAL GAS CLEARINGHOUSE	SWING-DEMAND			17,360.56	3
32 NATURAL GAS CLEARINGHOUSE	SWING-COMM.	2,170,070	17	540,347.43	3
33 NORAM	COMM. OTHER	900,000	18	240,300.00	4 ✓
34 UNION PACIFIC	COMM. OTHER	7,033,280	18	1,800,519.68	4 ✓
35 MORGAN STANLEY	COMM. OTHER	0	18	1,358,023.14	4 ✓
36 NOVEMBER '97 ACCRUAL ADJ.	COMM. OTHER	220	18	48.20	4 ✓
37 CITRUS TRADING CORP.	COMM. OTHER*	(850,040)	18	(187,008.80)	4 ✓
38 CITRUS TRADING CORP.	COMM. PIPELINE*	1,211,626	15	4,882.85	1 ✓
39 CITRUS TRADING CORP.	DEMAND*	1,211,626	19	45,702.53	5 ✓
40 DUKE ENERGY	COMM. OTHER*	50,000	18	15,375.00	4 ✓
41 SEMINOLE GAS	COMM. OTHER*	19,860	18	6,149.80	4 ✓
42 SEMINOLE GAS	COMM. PIPELINE*	(25,470)	15	2,794.70	1 ✓
43 SEMINOLE GAS	DEMAND*	0	19	(1,492.25)	5 ✓
44 TOTAL		<u>155,546,863</u>		<u>\$13,014,638.89</u>	

*Prior Month Adjustment

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

DATE 12/31/97
 DUE 01/10/98
 INVOICE NO. 20628
 TOTAL AMOUNT DUE \$1,905,024.34

CUSTOMER: PEOPLES GAS SYSTEM, INC.
 ATTN: ED ELLIOTT
 702 North Franklin St.
 Plaza Seven
 TAMPA, FL 33602

Please reference this invoice no. on your remittance and wire to:
 Wire Transfer 1-9-98
 Florida Gas Transmission Company
 Nations Bank; Dallas, TX
 Account # 3750354511
 ABA # 111000012

CONTRACT: 5047 SHIPPER: PEOPLES GAS SYSTEM, INC. CUSTOMER NO: 4120 PLEASE CONTACT MARY LOU PHILLIPS
 TYPE: FIRM TRANSPORTATION DUNS NO: 006922736 AT (713)853-5657 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

POI NO.	RECEIPTS DRN No.	DELIVERIES POI NO. DRN No.	PROG MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT
						BASE	SURCHARGES	DISC NET		
			12/97	A	RES	0.3687	0.0085	0.3772	7,772,568	\$2,931,812.65
			12/97	A	RES	0.3687		0.3687	138,539	\$51,079.33
			12/97	A	NNR	0.0590		0.0590	885,391	\$52,238.07
			12/97	A	TRL	0.3687	0.0085	0.3772	(45,694)	(\$17,235.78)
			12/97	A	TRL	0.3687	0.0085	0.3772	(461,900)	(\$174,228.68)
			12/97	A	TRL	0.3687	0.0085	0.3772	(939,300)	(\$354,303.96)
			12/97	A	TRL	0.3687	0.0085	0.3772	(8,959)	(\$3,379.33)
			12/97	A	TRL	0.3687	0.0085	0.3772	(14,756)	(\$5,565.96)
			12/97	A	TRL	0.3687	0.0085	0.3772	(103,447)	(\$39,020.21)
			12/97	A	TRL	0.3687	0.0085	0.3772	(46,035)	(\$17,364.40)
			12/97	A	TRL	0.3687	0.0085	0.3772	(8,525)	(\$3,215.63)
			12/97	A	TRL	0.3687	0.0085	0.3772	(217,000)	(\$81,852.40)
			12/97	A	TRL	0.3687	0.0085	0.3772	(59,675)	(\$22,509.41)
			12/97	A	TRL	0.3687	0.0085	0.3772	(31,000)	(\$11,693.20)
			12/97	A	TRL	0.3687	0.0085	0.3772	(60,760)	(\$22,918.67)
			12/97	A	TRL	0.3687	0.0085	0.3772	(4,030)	(\$1,520.12)
			12/97	A	TRL	0.3687	0.0085	0.3772	(13,950)	(\$5,261.94)
			12/97	A	TRL	0.3687	0.0085	0.3772	(210,366)	(\$79,350.06)
			12/97	A	TRL	0.3687	0.0085	0.3772	(10,075)	(\$3,800.29)
			12/97	A	TRL	0.3687	0.0085	0.3772	(52,700)	(\$19,878.44)
			12/97	A	TRL	0.3687	0.0085	0.3772	(138,539)	(\$52,256.91)
			12/97	A	TRL	0.3687	0.0085	0.3772	(127,100)	(\$47,942.12)

PAGE 1 OF 13
DECEMBER INVOICES

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

[Handwritten Signature]

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

DATE	12/31/97	CUSTOMER: PEOPLES GAS SYSTEM, INC. ATTN: ED ELLIOTT 702 North Franklin St. Plaza Seven TAMPA, FL 33602	Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012
DUE	01/10/97		
INVOICE NO.	20628		
TOTAL AMOUNT DUE	\$1,905,024.34		

CONTRACT: 5047 SHIPPER: PEOPLES GAS SYSTEM, INC. CUSTOMER NO: 4120 PLEASE CONTACT MARY LOU PHILLIPS
 TYPE: FIRM TRANSPORTATION DUNS NO: 006922736 AT (713)853-5657 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

POI NO.	RECEIPTS	DELIVERIES	PROD MONTH	TC	RC	RATES				VOLUMES	AMOUNT
	DRH No.					POI NO.	DRH No.	BASE	SURCHARGES		
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5229, at poi 28713										
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5224, at poi 16198										
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5677, at poi 16151										
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5679, at poi 16197										
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5682, at poi 16162										
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5681, at poi 16167										
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5680, at poi 16149										
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5694, at poi 16150										
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5678, at poi 59963										
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5337, at poi 28712										
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5668, at poi 16198										
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5365, at poi 16155										
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5674, at poi 16161										
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5701, at poi 57345										
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5755, at poi 16208										
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5565, at poi 16208										
	TEMPORARY ACQUISITION RESERVATION CHARGE - Relq ctrc 5406, at poi 16119										
	TEMPORARY ACQUISITION RESERVATION CHARGE - Relq ctrc 5113, at poi 16272										
TOTAL FOR CONTRACT 5047 FOR MONTH OF 12/97.										5,800,534	\$1,905,024.34

*** END OF INVOICE 20628 ***

PAGE 2 OF 13
DECEMBER INVOICES

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

DATE	12/31/97
DUPLICATE	01/10/98
INVOICE NO.	20679
TOTAL AMOUNT DUE	\$79,482.87

CUSTOMER: PEOPLES GAS SYSTEM, INC.
 ATTN: ED ELLIOTT
 702 North Franklin St.
 Plaza Seven
 TAMPA, FL 33602

Please reference this invoice no. on your remittance and wire to:
 Wire Transfer **1-9-98**
 Florida Gas Transmission Company
 Nations Bank, Dallas, TX
 Account # 3750354511
 ABA # 111000012

CONTRACT: 5319 SHIPPER: PEOPLES GAS SYSTEM, INC. CUSTOMER NO: 4120 PLEASE CONTACT MARY LOU PHILLIPS
 TYPE: FIRM TRANSPORTATION DUNS NO: 006922736 AT (713)853-5657 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

POI NO.	RECEIPTS DRN No.	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
				12/97	A	RES	0.8072	0.0085		0.8157	584,877	\$477,084.17
				12/97	A	RES	0.8072			0.8072	35,123	\$28,351.29
				12/97	A	TRL	0.4582			0.4582	(10,850)	(\$4,971.47)
				12/97	A	TRL	0.5471			0.5471	(8,773)	(\$4,799.71)
				12/97	A	TRL	0.8072	0.0085		0.8157	(502,727)	(\$410,074.41)
				12/97	A	TRL	0.3940			0.3940	(15,500)	(\$6,107.00)
TOTAL FOR CONTRACT 5319 FOR MONTH OF 12/97.										82,150	\$79,482.87	

*** END OF INVOICE 20679 ***

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

EL

Line #

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

Page 1

DATE	12/31/97	CUSTOMER: PEOPLES GAS SYSTEM, INC. ATTN: ED ELLIOTT 702 North Franklin St. Plaza Seven TAHQA, FL 33602	Please reference this invoice no. on your remittance and wire to: Wire Transfer 1-9-98 Florida Gas Transmission Company Nations Bank, Dallas, TX Account # 3750354511 ABA # 111000012
DUE	01/10/98		
INVOICE NO.	20748		
TOTAL AMOUNT DUE	\$161,167.38		

CONTRACT: **5701** SHIPPER: **WARDEE POWER PARTNERS LIMITED** CUSTOMER NO: 4120 PLEASE CONTACT HEIDI MASSIN
TYPE: **FIRM TRANSPORTATION** DUNS NO: 006922736 AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST

POI NO.	RECEIPTS	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES	AMOUNT	
	DRM No.	POI NO.	DRM No.				BASE	SURCHARGES	DTSC			NET
		TEMPORARY ACQUISITION RESERVATION CHARGE - Relq ctrc 5047, at poi 57345		12/97	A	TAQ	0.3687	0.0085		0.3772	427,273	\$161,167.38
							TOTAL FOR CONTRACT 5701 FOR MONTH OF 12/97.				427,273	\$161,167.38

*** END OF INVOICE 20748 ***

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



2
3

Line #

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

Page 1

DATE 12/31/97
CUE 01/10/97
INVOICE NO. 20749
TOTAL AMOUNT DUE \$410,074.41

CUSTOMER: PEOPLES GAS SYSTEM, INC.
ATTN: ED ELLIOTT
702 North Franklin St.
Plaza Seven
TAMPA, FL 33602

Please reference this invoice no. on your remittance and wire to:
Wire Transfer **01-09-98**
Florida Gas Transmission Company
Nations Bank, Dallas, TX
Account # 3750354511
ABA # 111000012

CONTRACT: 5702 SHIPPER: HARDEE POWER PARTNERS LIMITED CUSTOMER NO: 4120 PLEASE CONTACT HEIDI MASSIN
TYPE: FIRM TRANSPORTATION DUNS NO: 006922736 AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE
DR CODE LIST

POI NO.	RECEIPTS		DELIVERIES		PRD MONTH	TC	RC	RATES			VOLUMES		AMOUNT
	DRN No.	DRN No.	POI NO.	DRN No.				BASE	SURCHARGES	DISC	NET	DTH	
	TEMPORARY ACQUISITION RESERVATION CHARGE - Relq ctrc 5319, at poi 57345												
					12/97	A	1AQ	0.8072	0.0065		0.8157	502,727	\$410,074.41
	TOTAL FOR CONTRACT 5702 FOR MONTH OF 12/97.											502,727	\$410,074.41

*** END OF INVOICE 20749 ***

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



PEOPLES GAS

Invoice

Line #

1 Hardee Power Partners
2 Post Office Box 111
3 Tampa, FL 33601-0111
4 Attn: Sheryl Olivier

Invoice Date: 08-Jan-98
Payment Due 18-Jan-98

5 Invoice Per Capacity Utilization Agreement For: December, 1997

	(DTH) VOLUME	X	RATE	=	AMOUNT
6	Delivered to Hardee Power:				
7	RESERVATION	96,000	X	0.3772	= \$36,211.20
8	USAGE FTS-1	5,000	X	0.0403	= \$201.50
9	USAGE FTS-2	91,000	X	0.0235	= \$2,138.50
10	Sub-Total				\$38,551.20
11	Delivered to Market:	0	X	0.0000	= \$0.00
12	Total Amount Due Peoples Gas System				<u>\$38,551.20</u>

For Payment by Wire Transfer:

13 Peoples Gas System
14 NationsBank, Dallas Texas
15 ABA # 111000012
16 Account # 375 082 9318

17 For further information, please call Ed Elliott at (813)228-4149, FAX # (813)228-4194.

18 g:\gasact\bill97\hardee.wk4

PAGE 6 OF 13
DECEMBER INVOICES

PEOPLES GAS
702 NORTH FRANKLIN STREET
P. O. BOX 2562
TAMPA, FL 33601-2562
AN EQUAL OPPORTUNITY COMPANY

(813) 273-0074
FAX (813) 272-0060
HTTP://WWW.TECOENERGY.COM

Line #

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

(Estimate)
Dec. 1997
INVOICE

Line #

4 January 5, 1997
5

Invoice No. 12-883.40-97
ACCOUNT NO. 11300 01 VP2908 142

PLEASE WIRE TRANSFER PAYMENT TO:

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

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

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

COMMODITY DETAIL		W/H		
RATE PERIOD		THERMS	RATE	AMOUNT
10 12/01/97 - 12/31/97		7,337,810	\$0.25580	\$1,877,018.72
11 Total Commodity		7,337,810	\$0.25580	\$1,877,018.72
TRANSPORT DETAIL				
AGREEMENT		DTH	RATE	AMOUNT
12 348510 Peoples SNG Inter Com.		0 dth	\$0.2901	\$0.00
13 830087 Peoples So Ga Inter Com.		0 dth	\$0.2146	\$0.00
14 864340 & 864350 SNG Firm Com.		716,882 dth	\$0.0377	\$27,026.45
15 831200 & 831210 So Ga Firm Com.		843,575 dth	\$0.0213	\$17,968.15
16 864350 SNG GSR Vol. Com.		403,651 dth	\$0.0084	\$3,390.67
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	\$208,095.30
Credits:				
19 SNG Brokered Capacity				(\$66,126.18)
20 So. Ga. Brokered Capacity				(\$22,490.50)
21 Sonat Marketing Buy/Sale Credit				(\$20,843.32)
22 Total Transport				\$466,629.53
23 TOTAL AMOUNT DUE				\$2,343,648.25

PO 1251 D/E 12/17)
 ATI TRAN
 ENTERED AUTH *[Signature]*

Use Line #2

↑ DETACH STUB ↑ AND RETURN WITH REMITTANCE ↑

THIS BILL IS DUE WHEN RENDERED

CITY OF SUNRISE - PUBLIC SERVICE

SERVICE ADDRESS: NW 136 AVE & NW 8 ST

BILL DATE: 12/05/97

CUSTOMER NAME		ACCOUNT NUMBER	SERVICE THROUGH	CURRENT CHARGES PAST DUE AFTER	TOTAL AMOUNT NOW DUE
PEOPLES GAS		10001-74500	Dec 01, 1997	Dec 26, 1997	1919.33
PREVIOUS STATEMENT BALANCE	PAYMENTS	ADJUSTMENTS	OTHER	TOTAL PAST DUE AMOUNT	TOTAL CURRENT CHARGES
2322.30	2322.30-	0.00	0.00	0.00	1919.33

METER READING INFORMATION						
TYPE	METER NUMBER	SERVICE PERIOD	# OF DAYS	CURR READ	PREV READ	USAGE
GS	9141050	10/27/97-12/01/97	35	265951	262193	3758
	TOTAL GAS USED					3758

CURRENT PERIOD ACCOUNT ACTIVITY	
TYPE OF SERVICE	AMOUNT
GAS	1,883.72
GROSS RECEIPTS TAX	0.89
PURCHASED GAS ADJUSTMENT	34.72
TOTAL GAS	1,919.33
TOTAL CURRENT CHARGES	1,919.33
TOTAL PAST DUE AMOUNT	0.00
TOTAL AMOUNT NOW DUE	1,919.33
CURRENT CHARGES PAST DUE AFTER	Dec 26, 1997

RECEIVED
 DEC 12 1997
 ACCOUNT'S PAYABLE

MESSAGES

PO 329 DUE 7-12-1997
 ATTENTION IRAN
 ENTERED AUSH
 JON

DETACH STUB AND RETURN WITH REMITTANCE

THIS BILL IS DUE WHEN RENDERED

CITY OF SUNRISE - PUBLIC SERVICE

SERVICE ADDRESS: W FLAMINGO RD & SUNRISE BVD


BILL DATE: 12/19/97

CUSTOMER NAME		ACCOUNT NUMBER	SERVICE THROUGH	CURRENT CHARGES PAST DUE AFTER	TOTAL AMOUNT NOW DUE
PEOPLES GAS		132663-128434	Dec 11, 1997	Jan 09, 1998	714.54
PREVIOUS STATEMENT BALANCE	PAYMENTS	ADJUSTMENTS	OTHER	TOTAL PAST DUE AMOUNT	TOTAL CURRENT CHARGES
413.97	413.97-	0.00	0.00	0.00	714.54

METER READING INFORMATION

TYPE	METER NUMBER	SERVICE PERIOD	# OF DAYS	CURR READ	PREV READ	USAGE
GS	6045179	11/05/97-12/11/97	36	33396	32018	1378
	TOTAL GAS USED					1378

CURRENT PERIOD ACCOUNT ACTIVITY

TYPE OF SERVICE	AMOUNT
GAS	714.54
RECEIVED DEC 22 1997 ACCOUNTS PAYABLE	
	
TOTAL CURRENT CHARGES	714.54
TOTAL PAST DUE AMOUNT	0.00
TOTAL AMOUNT NOW DUE	714.54
CURRENT CHARGES PAST DUE AFTER	Jan 09, 1998

MESSAGES

CITY OF SUNRISE - PUBLIC SERVICE

↑ DETACH STUB ↑ AND RETURN WITH REMITTANCE ↑

THIS BILL IS DUE WHEN RENDERED

SERVICE ADDRESS: W FLAMINGO RD & SUNRISE BVD

BILL DATE: 11/20/97

CUSTOMER NAME		ACCOUNT NUMBER	SERVICE THROUGH	CURRENT CHARGES PAST DUE AFTER	TOTAL AMOUNT NOW DUE
PEOPLES GAS		132663-128434	Nov 05, 1997	Dec 11, 1997	413.97
PREVIOUS STATEMENT BALANCE	PAYMENTS	ADJUSTMENTS	OTHER	TOTAL PAST DUE AMOUNT	TOTAL CURRENT CHARGES
637.17	637.17-	0.00	0.00	0.00	413.97

METER READING INFORMATION

TYPE	METER NUMBER	SERVICE PERIOD	# OF DAYS	CURR READ	PREV READ	USAGE
GS	6045179	10/14/97-11/05/97	22	32018	31155	863
	TOTAL GAS USED					863

CURRENT PERIOD ACCOUNT ACTIVITY

TYPE OF SERVICE	AMOUNT
GAS	413.97
CO 01 VENDOR 1007582	
INVOICE 132663-128434 Nov	
SP 32923-87 11-5-97	
ATT _____ IRAN _____	
ENTERED _____ AUTH _____	
TOTAL CURRENT CHARGES	413.97
TOTAL PAST DUE AMOUNT	0.00
TOTAL AMOUNT NOW DUE	413.97

MESSAGES

YOU'RE BEING SERVED BY THE BEST! DID YOU KNOW THAT THE CITY OF SUNRISE UTILITIES DEPARTMENT WAS NAMED BEST IN THE REGION BY THE FLORIDA WATER & POLLUTION CONTROL OPERATORS ASSOCIATION?

CURRENT CHARGES PAST DUE AFTER Dec 11, 1997

03-41

3,444

CITY OF SUNRISE - PUBLIC SERVICE

↑ DETACH STUB ↑ AND RETURN WITH REMITTANCE ↑

THIS BILL IS DUE WHEN RENDERED

BILL DATE: 11/21/97

SERVICE ADDRESS: JACARANDA SQUARE

CUSTOMER NAME		ACCOUNT NUMBER	SERVICE THROUGH	CURRENT CHARGES PAST DUE AFTER	TOTAL AMOUNT NOW DUE
PEOPLES GAS		93305-111588	Nov 10. 1997	Dec 12. 1997	2876.85
PREVIOUS STATEMENT BALANCE	PAYMENTS	ADJUSTMENTS	OTHER	TOTAL PAST DUE AMOUNT	TOTAL CURRENT CHARGES
3954.39	3954.39-	0.00	0.00	0.00	2876.85

METER READING INFORMATION

TYPE	METER NUMBER	SERVICE PERIOD	# OF DAYS	CURR READ	PREV READ	USAGE
GS	8457280	10/16/97-11/10/97	25	40668	34986	5932
	TOTAL GAS USED					5932

RECEIVED
NOV 26 1997
ACCOUNTS PAYABLE

CURRENT PERIOD ACCOUNT ACTIVITY

TYPE OF SERVICE	AMOUNT
GAS	2.876.85
CO 01 VENDOR 1007582 INVOICE 93305-111588 NOV 97 5832923-97 DUE 11-10-97 ATI _____ TRAN _____ ENTERED _____ AUTH <i>Sy</i>	
TOTAL CURRENT CHARGES	2.876.85
TOTAL PAST DUE AMOUNT	0.00
TOTAL AMOUNT NOW DUE	2.876.85
CURRENT CHARGES PAST DUE AFTER	Dec 12. 1997

MESSAGES

YOU'RE BEING SERVED BY THE BEST! DID YOU KNOW THAT THE CITY OF SUNRISE UTILITIES DEPARTMENT WAS NAMED BEST IN THE REGION BY THE FLORIDA WATER & POLLUTION CONTROL OPERATORS ASSOCIATION?

08-11

1.680



Division of Chesapeake Utilities Corporation

Account Number		Statement Summary		Total Amount Due
08-210551		Past Due Gas	1678.72	\$1678.72
12/22/1997		Other Chgs.		Total Amount Paid
SRV# 08-14229-1			DATE BILLED: 12/02/1997	

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. Write 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

Billing Period

From: 10/31/1997 To: 11/30/1997

Meter Readings			
Present	Previous	Difference	
4560	(-) 3878	(-) 682	

Rate	CCF's Used		
01		(x) 682	
Route-Sequence	Pressure Factor	(x) 4.56690	
011-5	BTU Factor	(x) 1.057000	
	Therms Used	(-) 7.29216	

Fuel Computation

FUEL COST/THERM	\$ 0.35217
NON FUEL COST/THERM	\$ 0.12737
CUSTOMER CHARGE	100.00
NON FUEL COST	419.32
FUEL COST	1159.40
TOTAL	\$ 1678.72

Account Activity

11-03 BALANCE LAST STMT	2079.69
Credits & Adjustments	
11-14 GAS PAYMENT	2079.69-
Current Charges	
12-02 PAST DUE LAST STMT	0.00
11-30 GAS CHARGE (SEE COMP)	1678.72
Balance Information	
12-02 TOTAL AMOUNT DUE	1678.72
12-02 GAS BALANCE	1678.72
12-02 SRVC BALANCE	0.00

Holiday Schedule
 Our Office will be closed:

- Thanksgiving Day - Thurs 11/27
- Day After Thanksgiving - Fri 11/28
- Christmas Eve - Wed 12/24
- Christmas Day - Thurs 12/25
- New Years Day - Thurs 01/01

"May your holiday be filled with warmth."

ACCOUNT # 01-90-000-237-02-00-0

RECEIVED _____ DATE _____

APPROVAL [Signature]

SP 24250-97-000-000 Verby 12/02/1997



Statement Summary	
Past Due Gas	1678.72
Other Chgs.	

Account #		Account Name		PEOPLES GAS SYSTEM				Total Amount Due
Comparative Date	Days in Billing Pld.	Total Units Used in Billing Period	Avg. Daily Units Used	Avg. Daily Temp.	Avg. Daily Cost	Past Due After	Total Amount Paid	
Dec 97	30	3292.16	109.74	68	55.96	12/22/1997	\$1678.72	
Nov 97	31	4038.54	130.28	77	67.09			
		THERMS	THERMS	FAH				

MORGAN STANLEY
 1585 BROADWAY
 COMMODITIES - 4TH FLOOR
 NEW YORK, NY 10036

PEOPLES GAS (TECO)
 FAX #: 813-228-4262

ATTENTION: KIM CARUSSO

NATGAS INVOICE

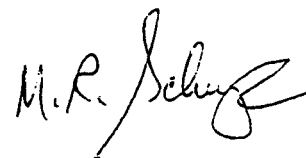
COPY

SONAT SETTLE PRICE: \$2.5200
 FLORIDA GAS ZONE 1: \$2.4500
 FLORIDA GAS ZONE 2: \$2.5500
 FLORIDA BID WEEK: \$2.5400

<u>STRIKE PRICE</u>	<u>LOCATION</u>	<u>\$ IN THE MONEY</u>	<u>QUANTITY</u>	<u>TOTAL</u>
\$3.2200	SONAT	0.7000	197625	\$138337.50
\$2.8200	SONAT	0.3000	197625	\$59287.50
\$2.9175	SONAT	0.3975	197625	\$78555.94
\$3.1300	SONAT	0.6100	197625	\$120551.25
\$2.8275	ZONE 1	0.3775	130107	\$49115.39
\$3.1200	ZONE 1	0.6700	130107	\$87171.69
\$3.0150	ZONE 1	0.5650	130107	\$73510.46
\$2.7300	ZONE 1	0.2800	130107	\$36429.96
\$3.1550	ZONE 2	0.6050	306125	\$185205.63
\$2.8500	ZONE 2	0.3000	306125	\$91837.50
\$3.2450	ZONE 2	0.6950	306125	\$212756.88
\$2.9425	ZONE 2	0.3925	306125	\$120154.06
\$3.2250	BID WEEK	0.6850	54250	\$37161.25
\$3.1250	BID WEEK	0.5850	54250	\$31736.25
\$2.9225	BID WEEK	0.3825	54250	\$20750.63
\$2.8250	BID WEEK	0.2850	54250	\$15461.25

TOTAL DUE MORGAN STANLEY: \$1,358,023.14 NO LATER THAN 12/08/97

PLEASE WIRE FUNDS TO: NORTHERN TRUST INTERNATIONAL, NY
 ABA #: 026001122
 A/C MORGAN STANLEY CAPITAL GROUP INC.
 ACCT.#: 102897-20010



REGARDS,
 RUDOLF L. KOVACS PH# (212) 761-5875 FAX# (212) 761-3084

PEOPLES GAS SYSTEM
 ACCRUAL OF USAGE CHARGES
 DUE FLORIDA GAS TRANSMISSION
 IN DTH'S
 FOR DECEMBER 1997

14-Jan-98

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	(A)	(B)	(C)	(D)	(E)
	<u>DESCRIPTION</u>		<u>VOLUMES</u>	<u>RATE</u>	<u>DOLLARS</u>
1	FTS-1-USAGE	ACCRUED	3,083,030	0.04030	\$124,246.11
2	FTS-1-NO NOTICE	ACCRUED	(38,957)	0.04030	(\$1,569.97)
3	FTS-1-PAYBACK	ACCRUED	0	0.00000	\$0.00
4	<u>TOTAL FTS-1</u>	<u>ACCRUED</u>	<u>3,044,073</u>		<u>\$122,676.14</u>
5	<u>FTS-2-USAGE</u>	<u>ACCRUED</u>	<u>66,250</u>	<u>0.02350</u>	<u>\$1,556.88</u>
6	<u>GRAND TOTAL</u>	<u>ACCRUED</u>	<u>3,110,323</u>		<u>\$124,233.02</u>

PEOPLES GAS SYSTEM
 ACCRUAL-VOLUMETRIC RELINQUISHMENT CREDITS
 DUE FROM FLORIDA GAS TRANSMISSION
 IN DTH'S
 FOR DECEMBER 1997
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14-Jan-98

	(A)	(B)	(C)	(D)	(E)
	<u>DESCRIPTION</u>		<u>VOLUMES</u>	<u>RATE</u>	<u>DOLLARS</u>
1	FTS-1	ACCRUED	0	0.38000	\$0.00
2			0 *	0.00850	\$0.00
3			(12,028)	0.37720	(\$4,536.96)
4	<u>TOTAL</u>		<u>(12,028)</u>		<u>(\$4,536.96)</u>

* excluded from total

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

SWING SERVICE-DEMAND

	(A) SUPPLIER	(B) THERMS	(C) RATE	(D) ACCRUED
1	CALCASIEU GATHERING SYSTEM	4,805,000.0	0.02550	\$122,527.50
2		0.0	0.00000	\$0.00
3		0.0	0.00000	\$0.00
4		0.0	0.00000	\$0.00
5		0.0	0.00000	\$0.00
6		0.0	0.00000	\$0.00
7		0.0	0.00000	\$0.00
8	TOTAL:	<u>4,805,000.0</u>		<u>\$122,527.50</u>

SWING SERVICE-COMMODITY

9	CALCASIEU GATHERING SYSTEM	4,805,000.0	0.25500	\$1,225,275.00
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		0.0	0.00000	\$0.00
16	TOTAL:	<u>4,805,000.0</u>		<u>\$1,225,275.00</u>

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

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1	CITRUS TRADING CORP.	2,102,600.0	0.22000	\$462,572.00
2		0.0	0.00000	\$0.00
3		0.0	0.00000	\$0.00
4		0.0	0.00000	\$0.00
5		0.0	0.00000	\$0.00
6		0.0	0.00000	\$0.00
7		0.0	0.00000	\$0.00
8		0.0	0.00000	\$0.00
9		0.0	0.00000	\$0.00
10		0.0	0.00000	\$0.00
11		0.0	0.00000	\$0.00
12		0.0	0.00000	\$0.00
13		0.0	0.00000	\$0.00
14		0.0	0.00000	\$0.00
15	TOTAL:	<u>2,102,600.0</u>		<u>\$462,572.00</u>

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

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1	ENRON	1,080,000.0	0.26800	\$289,440.00
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:	1,080,000.0		\$289,440.00

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

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1	FINA	1,500,000.0	0.24800	\$372,000.00
2		0.0	0.00000	\$0.00
3		0.0	0.00000	\$0.00
4		0.0	0.00000	\$0.00
5		0.0	0.00000	\$0.00
6		0.0	0.00000	\$0.00
7		0.0	0.00000	\$0.00
8		0.0	0.00000	\$0.00
9		0.0	0.00000	\$0.00
10		0.0	0.00000	\$0.00
11		0.0	0.00000	\$0.00
12		0.0	0.00000	\$0.00
13		0.0	0.00000	\$0.00
14		0.0	0.00000	\$0.00
15	TOTAL:	<u>1,500,000.0</u>		<u>\$372,000.00</u>

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

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1	LG & E	961,000.0	0.24675	\$237,126.75
2	LG & E	3,100,000.0	0.25675	\$795,925.00
3		0.0	0.00000	\$0.00
4		0.0	0.00000	\$0.00
5		0.0	0.00000	\$0.00
6		0.0	0.00000	\$0.00
7		0.0	0.00000	\$0.00
8		0.0	0.00000	\$0.00
9		0.0	0.00000	\$0.00
10		0.0	0.00000	\$0.00
11		0.0	0.00000	\$0.00
12		0.0	0.00000	\$0.00
13		0.0	0.00000	\$0.00
14		0.0	0.00000	\$0.00
15	TOTAL:	<u>4,061,000.0</u>		<u>\$1,033,051.75</u>

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

SWING SERVICE-DEMAND

	(A) SUPPLIER	(B) THERMS	(C) RATE	(D) ACCRUED
1	NGCH	2,170,070.0	0.00800	\$17,360.56
2		0.0	0.00000	\$0.00
3		0.0	0.00000	\$0.00
4		0.0	0.00000	\$0.00
5		0.0	0.00000	\$0.00
6		0.0	0.00000	\$0.00
7		0.0	0.00000	\$0.00
8	TOTAL:	<u>2,170,070.0</u>		<u>\$17,360.56</u>

SWING SERVICE-COMMODITY

9	NGCH	2,170,070.0	0.24900	\$540,347.43
10		0.0	0.00000	\$0.00
11		0.0	0.00000	\$0.00
12		0.0	0.00000	\$0.00
13		0.0	0.00000	\$0.00
14		0.0	0.00000	\$0.00
15		0.0	0.00000	\$0.00
16	TOTAL:	<u>2,170,070.0</u>		<u>\$540,347.43</u>

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

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1	NORAM	900,000.0	0.26700	\$240,300.00
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:	900,000.0		\$240,300.00

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

COMMODITY OTHER

	(A)	(B)	(C)	(D)
	SUPPLIER	THERMS	RATE	ACCRUED
1	UNION	7,033,280.0	0.25600	\$1,800,519.68
2		0.0	0.00000	\$0.00
3		0.0	0.00000	\$0.00
4		0.0	0.00000	\$0.00
5		0.0	0.00000	\$0.00
6		0.0	0.00000	\$0.00
7		0.0	0.00000	\$0.00
8		0.0	0.00000	\$0.00
9		0.0	0.00000	\$0.00
10		0.0	0.00000	\$0.00
11		0.0	0.00000	\$0.00
12		0.0	0.00000	\$0.00
13		0.0	0.00000	\$0.00
14		0.0	0.00000	\$0.00
15	TOTAL:	<u>7,033,280.0</u>		<u>\$1,800,519.68</u>

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

NOVEMBER 1997

(A)	(B)	(C)	(D)	(E)
SUPPLIER		THERMS	RATE	DOLLARS
1 CALCASIEU GATHERING	ACCRUED:	4,819,460.0	0.36080	\$1,738,861.17
2	ACTUAL:	4,819,460.0	0.36080	\$1,738,861.17
3 CITRUS	ACCRUED:	210,000.0	0.32200	\$67,620.00
4	ACTUAL:	0.0	0.32200	\$0.00
5 CITRUS	ACCRUED:	2,099,780.0	0.22000	\$461,951.80
6	ACTUAL:	2,100,000.0	0.22000	\$462,000.00
7 ENRON	ACCRUED:	0.0	0.30750	\$0.00
8	ACTUAL:	210,000.0	0.32200	\$67,620.00
9 FINA	ACCRUED:	1,500,000.0	0.32000	\$480,000.00
10	ACTUAL:	1,500,000.0	0.32000	\$480,000.00
11 LG & E	ACCRUED:	930,000.0	0.32175	\$299,227.50
12	ACTUAL:	930,000.0	0.32175	\$299,227.50
13 UNION PACIFIC FUELS	ACCRUED:	2,606,400.0	0.32100	\$836,654.40
14	ACTUAL:	2,606,400.0	0.32100	\$836,654.40
15 NORAM	ACCRUED:	1,920,000.0	0.32100	\$616,320.00
16	ACTUAL:	1,920,000.0	0.32100	\$616,320.00
17 NORAM	ACCRUED:	300,000.0	0.32500	\$97,500.00
18	ACTUAL:	300,000.0	0.32500	\$97,500.00

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

NOVEMBER 1997

(A)	(B)	(C)	(D)	(E)
<u>SUPPLIER</u>		<u>THERMS</u>	<u>RATE</u>	<u>DOLLARS</u>
19 NGCH	ACCRUED:	2,099,980.0	0.32800	\$688,793.44
20	ACTUAL:	2,099,980.0	0.32800	\$688,793.44
21 SONAT	ACCRUED:	1,040,000.0	0.31100	\$323,440.00
22	ACTUAL:	1,040,000.0	0.31100	\$323,440.00
23	ACCRUED:	0.0	0.00000	\$0.00
24	ACTUAL:	0.0	0.00000	\$0.00
25	ACCRUED:	0.0	0.00000	\$0.00
26	ACTUAL:	0.0	0.00000	\$0.00
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 :

NOVEMBER 1997

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

NOVEMBER 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 :**

NOVEMBER 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 :**

NOVEMBER 1997

(A) SUPPLIER	(B)	(C) THERMS	(D) RATE	(E) DOLLARS
91	ACCRUED:	0.0	0.00000	\$0.00
92	ACTUAL:	0.0	0.00000	\$0.00
93	TOTAL ACCRUED:	<u>17,525,620.0</u>		<u>\$5,610,368.31</u>
94	TOTAL ACTUAL:	<u>17,525,840.0</u>		<u>\$5,610,416.51</u>
95	ADJUSTMENT:	<u>220.0</u>		<u>\$48.20</u>



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

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

Customer No: 15080
 Contract No: CGGS-SA-03559
 Volume Basis: MMBtu

Statement Date Number	Terms for Payment: Due on or before the 25th of the month by Wire Transfer.	Wire Funds to: Chase Manhattan Bank, New York, NY ABA #021000021 Account 3230-70248
12/10/97 9711035590		12-24-97

Point I.D.#	Description	Production	Mcf	MMBtu	Rate	Amount
001 206 001	FGT - False River	11/97	263,519	286,709	\$ 03.6080	\$ 1,034,446.07
001 206 002	FGT - Oakley - Assumption	11/97	179,942	195,237	\$ 03.6080	\$ 704,415.10

481,946

PAGE 1 OF 10
 NOV. INVOICES-GAS PUR

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

Total Cost of Gas	\$ 1,738,861.17
Sales Tax	\$ 0.00
Total Amount Due this Invoice	\$ 1,738,861.17

Citrus Trading Corp.

An Enron/Sonata Affiliate

PAGE 1

INVOICE INFORMATION	CONTRACT INFORMATION	CUSTOMER INFORMATION	PAYMENT INFORMATION
INVOICE NUMBER: G-9711-3441 INVOICE DATE: DECEMBER 10, 1997 DUE DATE: DECEMBER 22, 1997	CONTRACT NO: 370-68756-305 CONTRACT DATE: FEBRUARY 15, 1995 VOLUME BASIS: MMBTU 14.73 DRY	PEOPLES GAS SYSTEM, INC. ATTN: ED ELLIOTT 111 MADISON ST PO BOX 2562 TAMPA, FL 33601-2562	VIA WIRE TRANSFER: 12-22-97 NATIONS BANK OF TEXAS (DALLAS) CITRUS TRADING CORP. 3750494468 - 111000012 (713)853-7798

Fax #: (813) 272-0325 FOR FURTHER INFORMATION CALL: SCOTT T. CROWELL @ (713) 853-5826 FAX # (713) 646-8420

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

TO INVOICE YOU FOR NATURAL GAS SALES:

59963	FGT/99278	ORLANDO TURNPIKE		11/03/1997	11/30/1997				203,574				\$2.20000	\$447,862.80
-------	-----------	------------------	--	------------	------------	--	--	--	---------	--	--	--	-----------	--------------

TOTAL DUE CITRUS TRADING CORP.

203,574 \$447,862.80

+ Fuel

6,426
210,000
 2.20 # 14,137.20
 # 462,000.00

Less LE220 Transportation Package

for Nov '97 (see Attachment) # <136,423.42>

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

Adjusted Amount Due Citrus Trading # 325,576.58

PAGE 2 OF 10
 NOV. INVOICES-GAS PUR

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



ENRON CAPITAL & TRADE RESOURCES CORP.

INVOICE INFORMATION	CONTRACT INFORMATION	CUSTOMER INFORMATION	PAYMENT INFORMATION
INVOICE NUMBER: G-9711-76585 INVOICE DATE: DECEMBER 8, 1997 DUE DATE: DECEMBER 19, 1997	CONTRACT NO: 016-68756-302 CONTRACT DATE: AUGUST 20, 1993 VOLUME BASIS: MMBTU 14.73 DRY	PEOPLES GAS SYSTEM, INC. ATTN: ED ELLIOTT 111 MADISON ST PO BOX 2562 TAMPA, FL 33601-2562	MAIL CHECKS TO: ENRON CAPITAL & TRADE RESOURCES P.O. BOX 840201 DALLAS TX 75284-0201

FOR FURTHER INFORMATION CALL: GREG CARROW @ (713) 853-5887 FAX # (713) 646-8420

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

TO INVOICE YOU FOR NATURAL GAS SALES:

25412	FGT/61448	STATION 8 TRANSFER POINT	11/15/1997	11/17/1997				21,000				\$3.22000	\$67,620.00
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TOTAL DUE ENRON CAPITAL & TRADE RESOURCES CORP.

21,000

\$67,620.00

Wire Transfer 12-19-97

*To: Nations Bank, Dallas, Texas
Enron Capital & Trade Resources
A/C# 3750494099
ABA# 111 000012*

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

PAGE 3 OF 10
NOV. INVOICES-GAS PUR

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

FINA Natural Gas Company



GAS SALES INVOICE FOR NOVEMBER, 1997

INVOICE: 9711-0018

PEOPLES GAS SYSTEM
ATTENTION: ED ELLIOTT
P O BOX 2562
TAMPA, FL 33601-0000

REMIT TO:
FINA NATURAL GAS COMPANY
P.O. BOX 910021
DALLAS, TEXAS 75391-0021

CONTRACT NUMBER: 630038501
PAYMENT TERMS: N 10/25 NOM W
INVOICE BASIS: Nominated Volumes

INVOICE DATE: 12/03/97

SALES POINT/ DESCRIPTION	OBLIG. I.D.	PRESS BASE	SALES WET UNITS DRY	SALES VOLUME	SALES PRICE	AMOUNT DUE
NUECES	7K018015	14.73	MMBTU DRY	150,000	3.200000	\$480,000.00

NET INVOICE VOLUME: 150,000

** TOTAL INVOICE: \$480,000.00

PLEASE REMIT ALL PAYMENTS BY WIRE TRANSFER TO: MELLON BANK, NA
PITTSBURG, PENNSYLVANIA
ACCOUNT NO: 187-87-47
ABA NO: 043000261

IF PAYING BY WIRE PLEASE FAX PAYMENT DETAIL TO: (214) 890-1196.

IF PAYING BY CHECK PLEASE SEND COPY OF INVOICE WITH CHECK.

CONTACT: TOM HANNA (214) 750-2446

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

LG&E Natural Marketing Inc.
Dept. CH 10599
Palatine, IL 60055-0599

Statement Date:
December 08, 1997
Production Month:
November 1997
Company Number:

Peoples Gas System, Inc.
Attn: Ed Elliott
111 Madison Street
Tampa, FL 33601
Fax: (813)272-0325

Invoice

199711-I-00277

LG&E Natural Marketing Inc.

Title Transfer Contract: S-PEOPLES GS INC-T-01

<u>Pipeline</u>	<u>Meter</u>	<u>Description</u>	<u>Status</u>	<u>MCF</u>	<u>MMBTU</u>	<u>Avg. Price*</u>	<u>Amount Due</u>
FGT	282	PLANT - TENNESSEE JO	Nom	93,000	93,000	\$3.2175	\$299,227.50

Totals 93,000 \$299,227.50

Recap:

Commodity Total \$299,227.50

Net Amount Due \$299,227.50

(* = Average Price is rounded)

Payment Due By: 12/25/97

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

le

Wire Transfer 12-24-97

Please Wire Transactions To:
Mellon Bank
Philadelphia, PA
Account # 2-927-937
ABA# 031000037

Please Send Invoices To:
Attn: Gas Accounting
220 West Main Street
Louisville, KY 40202

Please Remit Check To:
LG&E Natural Marketing Inc.
Dept. CH 10599
Palatine, IL 60055-0599

Please Send Correspondence To:
Attn: Gas Accounting
220 West Main Street
Louisville, KY 40202
Phone: (502)627-4200
Fax: (502)627-4177

Copies Sent To:



NATURAL GAS CLEARINGHOUSE

An NCC Company

P.O. BOX 730508
DALLAS, TEXAS 75373-0508
PHONE: 713/507-6410
FAX: 713/507-3787

INVOICE NO.: 121236-00

INVOICE DATE: 12-05-97

CONTRACT NO.: 9411321

CLIENT CONTACT: JWC

TERMS: Net Due On or Before
12-20-97

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

COPY

Volumes: MMBTUs
Prices : US Dollars

REMITTANCE COPY

DESCRIPTION	QUANTITY (MMBTU)	RATE	AMOUNT
Estimated November 97 Volumes of Natural Gas Purchased from NATURAL GAS CLEARINGHOUSE via FLORIDA GAS TRANSMISSION COMPANY		<u>Swing Supply</u>	
DIGS CHEVRON TO FGT	20,282	2.600000	52,733.20
DIGS CHEVRON TO FGT	32,000	3.120000	99,840.00
DIGS CHEVRON TO FGT	66,000	3.310000	218,460.00
DIGS CHEVRON TO FGT	80,000	3.330000	266,400.00
DIGS CHEVRON TO FGT	11,716	3.450000	40,420.20
Wire To: First National Bank of Chicago Chicago, IL 12-19-97 ABA #071000013 ACCOUNT #55-53911 CREDIT NATURAL GAS CLEARINGHOUSE		209,998 @ 3.20 209,998 @ .08	671,993.60 16,799.84
Lockbox: P.O. BOX 730508 DALLAS, TX 75373-0508			
Questions regarding this invoice should be directed to Allan J. Taylor at (713)-507-3908. Support for your payment should be Faxed to (713)-507-3787. PLEASE PAY PER CONTRACT TERMS.			
TOTAL INVOICE	209,998 MMBTUS		658,793.44 677,853.40
# 01-90-000-232-02-00-0			

RECEIVED
DEC 09 1997
ACCOUNTS
PAYABLE

NorAm Energy Services, Inc.

P.O. Box 200631
Dallas, TX 75320-0631

A NORAM ENERGY COMPANY

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

Contract No: 1963-GSI-0007
Invoice No: 11-7043152
Invoice Date: 12/10/97
Due Date: 12/25/97
Page: 1

Billing for gas delivered as follows:

Location: FLORIDA GAS TRANSMISSION COMPANY - NNG/TIVOLI MOPS - Meter: 00611 - St: FL

<u>Month</u>	<u>Act/Nom</u>	<u>MMBtu</u>	<u>Rate</u>	<u>Amount</u>
199711	Nom	30,000	\$3.2500	\$97,500.00
199711	Nom	162,000	\$3.2100	\$520,020.00
Amount Due			192,000	\$617,520.00

Location: FLORIDA GAS TRANSMISSION COMPANY - ZONE #2 POOL - Meter: 25412 - St: FL

<u>Month</u>	<u>Act/Nom</u>	<u>MMBtu</u>	<u>Rate</u>	<u>Amount</u>
199711	Nom	2,000	\$3.2100	\$6,420.00
199711	Nom	28,000	\$3.2100	\$89,880.00
Amount Due			30,000	\$96,300.00
Total Amount Due			222,000	\$713,820.00

Remit by wire to : Wells Fargo Bank
San Francisco, California
12-24-97 ABA No. 121 000 248
Noram Energy Services, Inc.
Account No. 415 974 8185

If you have any questions please contact Veronica Hernandez at (713) 207-4108 or fax (713) 207-9562.

#01-90-000-232-02-00-0
6

Invoice

Invoice No.: **016720.00**
Invoice Date: **12/10/1997**

Production Period: **Nov-97**
Due Date: **12/20/1997**
Product: **Natural Gas**
Pipeline: **Florida Gas Transmission**

To: Peoples Gas System, Inc.
ATTN: Accounting
Mr. Ed Elliott
P. O. Box 2562
Tampa, FL 33601

DESCRIPTION	MMBtu	AMOUNT
Commodity	104,000	\$323,440.00
Total Amount Due SONAT Marketing Company L.P. :		\$323,440.00

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

If there are questions regarding this Invoice, please contact Lily Lee at (205) 325-7446.

Please fax payment support to (205) 325-3704.

Please Remit By Wire To: *12-19-97*
SunTrust Bank, Atlanta, GA
ABA No. 061000104
For the account of
Sonat Marketing Company L.P.
Account No. 88 01357784

PAGE 8 OF 10
NOV. INVOICES-GAS PUR.

Thank you for choosing Sonat Marketing as Your Natural Gas Resource™



UNION PACIFIC FUELS INC
 P.O Box 7 MS 3207
 Fort Worth, TX 76101-0007
 COMMERCIAL INVOICE,

BILL TO:

PEOPLES GAS SYSTEMS INC
 ATTN VICE PRESIDENT-ACCTG
 111 MADISON ST 17TH FLOOR

TAMPA, FL 336012562
 FAX:(813)272-0062

Invoice Number: 406409
 Billing Period: Nov-97

Invoice Date: December 12, 1997
 Due Date: December 22, 1997

Payment Method: Wire
 Terms: Due on 20th of following month or 10 days after inv. date.

Contract: 100-114 -					MMBtu	MMBtu		
Delivery Period	Pipeline	Point Name	Item Ref	Start Date	End Date	Quantity	Unit Price	Amount

Description: Cost of Gas

VALERO	Nuecas	3	11/01	11/30	210,000	3.21 \$3,20000	674,100 ⁰⁰ \$672,000.00
--------	--------	---	-------	-------	---------	------------------------------	--

Nov-97 Cost of Gas Total: 210,000 ~~\$672,000.00~~

Contract Total: ~~\$672,000.00~~

Invoice Total: (US\$) ~~\$672,000.00~~

Adjusted Total \$674,100⁰⁰

SE

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

CE

Wire Transfer 12-22-97

REMIT TO:

UNION PACIFIC FUELS INC
 NATIONSBANK DALLAS FOR UP FUELS
 ACCOUNT # 1291133230
 ABA ROUTING # 111000012
 DALLAS, TX

Questions regarding this invoice should be directed to:
 DICK GRAHAM (817)255-7195

Support for your payment should be faxed to:
 (817)820-7983



UNION PACIFIC FUELS INC
 P.O Box 7 MS 3207
 Fort Worth, TX 76101-0007
 COMMERCIAL INVOICE,

BILL TO:

PEOPLES GAS SYSTEMS INC
 ATTN VICE PRESIDENT-ACCTG
 111 MADISON ST 17TH FLOOR

TAMPA, FL 336012562
 FAX:(813)272-0062

Invoice Number: 406125
 Billing Period: Nov-97

Invoice Date: December 9, 1997
 Due Date: December 20, 1997

Payment Method: Wire
 Terms: Due on 20th of following month or 10 days after inv. date.

Contract: 100-114 -				MMBtu	MMBtu			
Delivery Period	Pipeline	Point Name	Item Ref	Start Date	End Date	Quantity	Unit Price	Amount

Description: Cost of Gas

Nov-97

HPL

Florida Magnet Withers

1 11/01 11/30

50,640

\$3.21000

\$162,554.40

Nov-97 Cost of Gas Total: 50,640

\$162,554.40

Contract Total:

\$162,554.40

Invoice Total: (US\$)

\$162,554.40

COPY

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

ll

PAGE 10 OF 10
 NOV. INVOICES-GAS PUR.

Wire Transfer 12-19-97

REMIT TO:

UNION PACIFIC FUELS INC
 NATIONSBANK DALLAS FOR UP FUELS
 ACCOUNT # 1291133230
 ABA ROUTING # 111000012
 DALLAS, TX

Questions regarding this invoice should be directed to:
 DICK GRAHAM (817)255-7195
 Support for your payment should be faxed to:
 (817)820-7983

PEOPLES GAS SYSTEM
 ACTUAL/ACCRUAL RECONCILIATION
 USAGE CHARGES DUE FLORIDA GAS TRANSMISSION
 IN DTH'S
 FOR NOVEMBER 1997
 g:\gasact\pga\u_fgtest.wk4

03-Jan-98

	(A)	(B)	(C)	(D)	(E)
	<u>DESCRIPTION</u>		<u>VOLUMES</u>	<u>RATE</u>	<u>DOLLARS</u>
1	FTS-1-USAGE	ACCRUED	2,663,611	0.04030	\$107,343.52
2		ACTUAL	2,663,611	0.04030	\$107,343.56
3	FTS-1-NO NOTICE	ACCRUED	(95,774)	0.04030	(\$3,859.69)
4		ACTUAL	(93,755)	0.04030	(\$3,778.33)
5	FTS-1-PAYBACK	ACCRUED	0	0.02870	\$0.00
6		ACTUAL	0	0.00000	\$0.00
7	TOTAL FTS-1	ACCRUED	2,567,837		\$103,483.83
8		ACTUAL	2,569,856		\$103,565.23
9		DIFFERENCE	2,019		\$81.40
10	FTS-2-USAGE	ACCRUED	28,000	0.02350	\$658.00
11		ACTUAL	28,000	0.02350	\$658.00
12		DIFFERENCE	0		\$0.00
13	GRAND TOTAL	ACCRUED	2,595,837		\$104,141.83
14		ACTUAL	2,597,856		\$104,223.23
15		DIFFERENCE	2,019		\$81.40

PEOPLES GAS SYSTEM
 ACTUAL/ACCRUAL RECONCILIATION
 VOLUMETRIC RELINQUISHMENT CREDITS
 DUE FROM FLORIDA GAS TRANSMISSION
 IN DTH'S
 FOR NOVEMBER 1997
 g:\gasact\pga\v_fgtest.wk4

03-Jan-98

	(A)	(B)	(C)	(D)	(E)
	DESCRIPTION		VOLUMES	RATE	DOLLARS
1	FTS-1	ACCRUED	0	0.38000	\$0.00
2			0 *	0.00850	\$0.00
3			(11,854)	0.37720	(\$4,471.33)
4	TOTAL		(11,854)		(\$4,471.33)
5	FTS-1	ACTUAL	0	0.00000	\$0.00
6			0 *	0.00000	\$0.00
7			(12,345)	0.37720	(\$4,656.53)
8	TOTAL		(12,345)		(\$4,656.53)
9	FTS-1	DIFFERENCE	0		\$0.00
10			0 *		\$0.00
11			(491)		(\$185.20)
12	TOTAL		(491)		(\$185.20)

* excluded from total

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

DATE	12/10/97	CUSTOMER: PEOPLES GAS SYSTEM, INC. ATTN: ED ELLIOTT 702 North Franklin St. Plaza Seven TAMPA, FL 33602	Please reference this invoice no. on your remittance and wire to: Wire Transfer 12-19-97 Florida Gas Transmission Company Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012
EUC	12/20/97		
INVOICE NO.	20405 + 20574		
TOTAL AMOUNT DUE	1102,887.03 \$98,908.70 <i>KE</i>		

CONTRACT: 5047 SHIPPER: PEOPLES GAS SYSTEM, INC. CUSTOMER NO: 4120 PLEASE CONTACT MARY LOU PHILLIPS
 TYPE: FIRM TRANSPORTATION DUNS NO: 006922736 AT (713)853-5657 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

POI NO.	RECEIPTS DRN No.	DELIVERIES		PROD MONTH	TC	RC	RATES				VOLUMES DTH DRY	AMOUNT
		POI NO.	DRN No.				BASE	SURCHARGES	DISC	NET		
Usage Charge		16110	2977	11/97	A	COM	0.0312	0.0091		0.0403	178,329	\$7,186.66
Usage Charge		16112	2979	11/97	A	COM	0.0312	0.0091		0.0403	79,731	\$3,213.16
Usage Charge		16113	2984	11/97	A	COM	0.0312	0.0091		0.0403	295,102	\$11,892.61
Usage Charge		16115	2988	11/97	A	COM	0.0312	0.0091		0.0403	436,818	\$17,603.77
Usage Charge		16119	3005	11/97	A	COM	0.0312	0.0091		0.0403	236,430	\$9,528.13
Usage Charge		16121	3004	11/97	A	COM	0.0312	0.0091		0.0403	81,330	\$3,277.60
Usage Charge		16159	3281	11/97	A	COM	0.0312	0.0091		0.0403	70,364	\$2,835.67
Usage Charge		16195	3115	11/97	A	COM	0.0312	0.0091		0.0403	2,000	\$80.60
Usage Charge	611 25609	16198	3051	11/97	A	COM	0.0312	0.0091		0.0403	148,860	\$5,999.06
Usage Charge	10240 23703	16198	3051	11/97	A	COM	0.0312	0.0091		0.0403	74,430	\$2,999.53
Usage Charge	25309 716	16198	3051	11/97	A	COM	0.0312	0.0091		0.0403	154,055	\$6,208.42
Usage Charge	25412 7995	16198	3051	11/97	A	COM	0.0312	0.0091		0.0403	148,860	\$5,999.06
Usage Charge	57391 32606	16198	3051	11/97	A	COM	0.0312	0.0091		0.0403	74,430	\$2,999.53
Usage Charge		16201	3063	11/97	A	COM	0.0312	0.0091		0.0403	20,389	\$821.68
Usage Charge		16202	3067	11/97	A	COM	0.0312	0.0091		0.0403	15,200	\$612.56
Usage Charge		16203	3069	11/97	A	COM	0.0312	0.0091		0.0403	20,522	\$827.04
Usage Charge		16208	3173	11/97	A	COM	0.0312	0.0091		0.0403	24,685	\$994.81
Usage Charge		16209	3177	11/97	A	COM	0.0312	0.0091		0.0403	5,202	\$209.64
Usage Charge	611 25809	58913	109188	11/97	A	COM	0.0312	0.0091		0.0403	148,860	\$5,999.06
Usage Charge	10240 23703	58913	109188	11/97	A	COM	0.0312	0.0091		0.0403	74,430	\$2,999.53
Usage Charge	25309 716	58913	109188	11/97	A	COM	0.0312	0.0091		0.0403	148,860	\$5,999.06
Usage Charge	25412 7995	58913	109188	11/97	A	COM	0.0312	0.0091		0.0403	148,860	\$5,999.06

PAGE 1 OF 4
NOV. INVOICES-PIPELINE

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

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

DATE	12/10/97
DUE	12/20/97
INVOICE NO.	20405
TOTAL AMOUNT DUE	\$102,687.03

CUSTOMER: PEOPLES GAS SYSTEM, INC.
 ATTN: ED ELLIOTT
 702 North Franklin St.
 Plaza Seven
 TAMPA, FL 33602

Please reference this invoice no. on your remittance and wire to:
 Wire Transfer
 Florida Gas Transmission Company
 Nations Bank; Dallas, TX
 Account # 3750354511
 ABA # 111000012

CONTRACT: 5047 SHIPPER: PEOPLES GAS SYSTEM, INC. CUSTOMER NO: 4120 PLEASE CONTACT MARY LOU PHILLIPS
 TYPE: FIRM TRANSPORTATION DUNS NO: 006922736 AT (713)853-5657 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DTSC			NET
	Usage Charge 5739	32606	58913	109188	11/97	A	COM	0.0312	0.0091		0.0403	74,430	\$2,999.53
	Usage Charge		62995	218092	11/97	A	COM	0.0312	0.0091		0.0403	1,434	\$57.79
	Volumetric Relinquishment - Credit - Acq ctrc 5739, Acq poi 16206				11/97	A	VOL	0.3687	0.0085		0.3772	(12,345)	(\$4,656.53)
TOTAL FOR CONTRACT 5047 FOR MONTH OF 11/97.											2,663,611	\$102,687.03	

*** END OF INVOICE 20405 ***

< 3,778.33 >
98,905.70



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

DATE 12/10/97
 DUE 12/20/97
 INVOICE NO. 20574
 TOTAL AMOUNT DUE (\$3,778.33)

CUSTOMER: PEOPLES GAS SYSTEM, INC.
 ATTN: ED ELLIOTT
 702 North Franklin St.
 Plaza Seven
 TAMPA, FL 33602

Please reference this invoice no. on your remittance and wire to:
 Wire Transfer
 Florida Gas Transmission Company
 Nations Bank; Dallas, TX
 Account # 3750354611
 ABA # 111000012

CONTRACT: 5064 SHIPPER: PEOPLES GAS SYSTEM, INC. CUSTOMER NO: 4120 PLEASE CONTACT AT () - WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
 TYPE: DELIVERY POINT OPERATOR ACCOUNT DUNS NO: 006922736

FOI NO.	RECEIPTS DRN No.	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT
		PDI NO.	DRN No.				BASE	SURCHARGES	DTSC		
				11/97	A	COM	0.0312	0.0091		0.0403	(93,755) (\$3,778.33)
TOTAL FOR CONTRACT 5064 FOR MONTH OF 11/97.											(93,755) (\$3,778.33)
*** END OF INVOICE 20574 ***											



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

DATE	12/10/97
EGC	12720797
INVOICE NO.	20458
TOTAL AMOUNT DUE	\$658.00

CUSTOMER: PEOPLES GAS SYSTEM, INC.
 ATTN: ED ELLIOTT
 702 North Franklin St.
 Plaza Seven
 TAMPA, FL 33602

Please reference this invoice no. on your remittance
 and wire to:
 Wire Transfer **12-19-97**
 Florida Gas Transmission Company
 Nations Bank; Dallas, TX
 Account # 3750354511
 ABA # 111000012

CONTRACT: 5319 SHIPPER: PEOPLES GAS SYSTEM, INC. CUSTOMER NO: 4120 PLEASE CONTACT MARY LOU PHILLIPS
 TYPE: FIRM TRANSPORTATION DUNS NO: 006922736 AT (713)853-5657 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
	ERN No.	ERN No.	POI NO.	ERN No.				BASE	SURCHARGES	DISC			NET
Usage Charge			16195	3115	11/97	A	COM	0.0144	0.0091		0.0235	28,000	\$658.00
TOTAL FOR CONTRACT 5319 FOR MONTH OF 11/97.												28,000	\$658.00

*** END OF INVOICE 20458 ***

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

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PEOPLES GAS

18-Dec-97

Line #

- 1 Citrus Trading Corp.
- 2 Worksheet-Amount Due Peoples Gas System
- 3 LE Rider ~~Enron~~ 220 Transportation Package
- 4 For the Production Month of November 1997
- 5 g:\gasact\le_220\due_01.wk4

In Dekatherms

6	Volumes Released to Citrus at City Gate:	203,574.0
7	Less: Confirmed Delivery Volumes at City Gate:	203,574.0
8	Unused Capacity	<u>0.0</u>
9	Confirmed Delivery Volumes at City Gate:	203,574.0
10	Add: FGT Fuel @3.05%(203,574.0 / .9695)-203,574):	6,426.0
11	Total Volumes at FGT Receipt Point:	<u>210,000.0</u>
12	LE Rider Customers' Measured Volumes at City Gate:	82,411.4
13	Add: FGT Fuel @3.05%((82,411.4 / .9695)-82,411.4):	2,592.6
14	LE Rider Measured Volumes at FGT Receipt Point:	<u>85,004.0</u>
15	Confirmed Delivery Volumes at City Gate:	203,574.0
16	Less: LE Rider Measured Volumes at City Gate:	82,411.4
17	Peoples' Volumes at City Gate:	<u>121,162.6</u>

Calculation of Amount Due:

	Description	Volumes In Dekatherms	Rate	Amount
18	Commodity Fuel	(85,004.0)	\$2.2000	(\$187,008.80)
19	Reservation Fees	121,162.6	\$0.3772	\$45,702.53
20	Usage Charges	121,162.6	\$0.0403	<u>\$4,882.85</u>
21	Amount Due Peoples Gas System			<u>(\$136,423.42)</u>

If you have any questions, please call Ed Elliott at (813) 228-4149, FAX # (813) 228-4194.

PEOPLES GAS
 702 NORTH FRANKLIN STREET
 P. O. BOX 2562
 TAMPA, FL 33601-2562
 AN EQUAL OPPORTUNITY COMPANY

(813) 273-0074
 FAX (813) 272-0060
 HTTP://WWW.TECOENERGY.COM

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

Line #

DATE	12/10/97	CUSTOMER: PEOPLES GAS SYSTEM, INC. ATTN: ED ELLIOTT 702 North Franklin St. Plaza Seven TAMPA, FL 33602	Please reference this invoice no. on your remittance and wire to: 12-19-97 Wire Transfer Florida Gas Transmission Company Nations Bank, Dallas, TX Account # 3750354511 ABA # 111000012
DUE	12/20/97		
INVOICE NO.	20545		
TOTAL AMOUNT DUE	\$152.45		

/ CONTRACT: 5701 SHIPPER: HARDEE POWER PARTNERS LIMITED CUSTOMER NO: 4120 PLEASE CONTACT HEIDI MASSIM
 TYPE: FIRM TRANSPORTATION DUNS NO: 006922736 AT (713)853-6679 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

2
3

PCI NO.	RECEIPTS		DELIVERIES		PROC MONTH	IC	RC	RATES			VOLUMES DTH DRY	AMOUNT
	CRH No.	DRN No.	POI NO.	DRN No.				BASE	SURCHARGES	DJSC		

Usage Charge			16525	3232	11/97	A	COM	0.0312	0.0091		0.0403	3,783	\$152.45
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TOTAL FOR CONTRACT ~~5701~~ FOR MONTH OF 11/97. 3,783 \$152.45

*** END OF INVOICE 20545 ***

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

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

Line #

DATE	12/10/97	CUSTOMER: PEOPLES GAS SYSTEM, INC. ATTN: ED ELLIOTT 702 North Franklin St. Plaza Seven TAMPA, FL 33602	Please reference this invoice no. on your remittance and wire to: 12-19-97 Wire Transfer Florida Gas Transmission Company Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012
CUE	12/20/97		
INVOICE NO.	20546		
TOTAL AMOUNT DUE	\$3,507.73		

1 CONTRACT: 5702 SHIPPER: HARDEE POWER PARTNERS LIMITED CUSTOMER NO: 4120 PLEASE CONTACT HEIDI HASSIN AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE
 TYPE: FIRM TRANSPORTATION DUHS NO: 006922736 OR CODE LIST

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POI NO.	RECEIPTS GRN No.	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
		POI NO.	GRN No.				BASE	SURCHARGES	DISC			NET
	Usage Charge	16525	3232	11/97	A	CDM	0.0144	0.0091		0.0235	22,217	\$522.10
	Usage Charge	57345	90297	11/97	A	CDM	0.0144	0.0091		0.0235	127,048	\$2,985.63
TOTAL FOR CONTRACT 5702 FOR MONTH OF 11/97.											149,265	\$3,507.73

*** END OF INVOICE 20546 ***

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

CE

Line #

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

Nov. 1997
INVOICE

Line #

4 December 8, 1997
5

Invoice No. 11-883.40-97
ACCOUNT NO. 11300 01 VP2908 142

PLEASE WIRE TRANSFER PAYMENT TO:

12-19-97

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

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 11/01/97 - 11/30/97		7,231,600	\$0.32887	\$2,378,268.25
11 Total Commodity		7,231,600	\$0.32887	\$2,378,268.25
TRANSPORT DETAIL				
AGREEMENT		DTH	RATE	AMOUNT
12 848510 Peoples SNG Inter Com.		4,051 dth	\$0.2901	\$1,175.19
13 830087 Peoples So Ga Inter Com.		4,024 dth	\$0.2146	\$863.45
14 864340 & 864350 SNG Firm Com.		708,110 dth	\$0.0377	\$26,714.80
15 831200 & 831210 So Ga Firm Com.		824,198 dth	\$0.0213	\$17,563.08
16 864350 SNG GSR Vol. Com.		408,382 dth	\$0.0084	\$3,430.41
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	\$208,095.30
19 Excess Storage Usage Charge (5/96-11/97)				\$1,011.24
Credits:				
20 SNG Brokered Capacity				(\$63,539.87)
21 So. Ga. Brokered Capacity				(\$23,942.27)
22 Sonat Marketing Buy/Sale Credit				(\$21,394.58)
23 Total Transport		# 01-90-000-232-02-00-0		\$469,585.71

24 TOTAL AMOUNT DUE ~~\$2,847,853.96~~

25 Less Amount Included in Nov '97 P&A Filing \$ 2,840,901.71

26 Adjustment - Dec '97 P&A Filing \$ 7,452.25

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

DATE 12/10/97
 FUE 12/20/97
 INVOICE NO. 20582 + 20581
 TOTAL AMOUNT DUE \$1,113,376.75 ~~1,113,376.75~~ \$1,476.96 *SS*

CUSTOMER: PEOPLES GAS SYSTEM, INC.
 ATTN: ED ELLIOTT
 702 North Franklin St.
 Plaza Seven
 TAMPA, FL 33602

Please reference this invoice no. on your remittance
 and wire to:
 Wire Transfer 12-19-97
 Florida Gas Transmission Company
 Nations Bank; Dallas, TX
 Account # 3750354511
 ABA # 111000012

CONTRACT: 5047 SHIPPER: PEOPLES GAS SYSTEM, INC. CUSTOMER NO: 4120 PLEASE CONTACT MARY LOU PHILLIPS
 TYPE: FIRM TRANSPORTATION DUNS NO: 006922736 AT (713)853-5657 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

FOI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES				VOLUMES		AMOUNT
	DRN No.	DRN No.	PDI NO.	DRN No.				BASE	SURCHARGES	DISC	RET	OTH	DRY	
	RESERVATION CHARGE				11/97	A	RES	0.3687	0.0085		0.3772	7,655,910		\$2,867,809.25
	NO NOTICE RESERVATION CHARGE				11/97	A	NMR	0.0590			0.0590	600,000		\$35,400.00
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5215, at poi 16209				11/97	A	TRL	0.3687	0.0085		0.3772	(44,220)		(\$16,679.78)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5228, at poi 16195				11/97	A	TRL	0.3687	0.0085		0.3772	(447,000)		(\$168,608.40)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5344, at poi 60953				11/97	A	TRL	0.3687	0.0085		0.3772	(909,000)		(\$342,874.80)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5212, at poi 16121				11/97	A	TRL	0.3687	0.0085		0.3772	(8,670)		(\$3,270.32)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5225, at poi 16208				11/97	A	TRL	0.3687	0.0085		0.3772	(14,280)		(\$5,386.42)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5232, at poi 16208				11/97	A	TRL	0.3687	0.0085		0.3772	(100,110)		(\$37,761.49)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5220, at poi 16173				11/97	A	TRL	0.3687	0.0085		0.3772	(44,550)		(\$16,804.26)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5220, at poi 16173				11/97	A	TRL	0.3687	0.0085		0.3772	(8,250)		(\$3,111.90)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5227, at poi 16121				11/97	A	TRL	0.3687	0.0085		0.3772	(210,000)		(\$79,212.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5223, at poi 16209				11/97	A	TRL	0.3687	0.0085		0.3772	(57,750)		(\$21,783.30)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5409, at poi 16203				11/97	A	TRL	0.3687	0.0085		0.3772	(30,000)		(\$11,316.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5226, at poi 16197				11/97	A	TRL	0.3687	0.0085		0.3772	(58,800)		(\$22,179.36)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5214, at poi 16162				11/97	A	TRL	0.3687	0.0085		0.3772	(3,900)		(\$1,471.08)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5332, at poi 16191				11/97	A	TRL	0.3687	0.0085		0.3772	(13,500)		(\$5,092.20)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5668, at poi 59963				11/97	A	TRL	0.3687	0.0085		0.3772	(203,560)		(\$76,790.38)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5710, at poi 59963				11/97	A	TRL	0.3687	0.0085		0.3772	(9,750)		(\$3,677.70)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5677, at poi 16151				11/97	A	TRL	0.3687	0.0085		0.3772	(14,190)		(\$5,352.47)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5679, at poi 16197				11/97	A	TRL	0.3687	0.0085		0.3772	(25,620)		(\$9,663.86)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5682, at poi 16162				11/97	A	TRL	0.3687	0.0085		0.3772	(11,550)		(\$4,356.66)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5678, at poi 59963				11/97	A	TRL	0.3687	0.0085		0.3772	(16,260)		(\$6,133.27)

DUPLICATE

PAGE 5 OF 9
 PRIOR MONTH ADJ.

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

CR

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

DATE	12/10/97
DEL	12/20/97
INVOICE NO.	20582
TOTAL AMOUNT DUE	\$1,777,376.75

CUSTOMER: PEOPLES GAS SYSTEM, INC.
 ATTN: ED ELLIOTT
 702 North Franklin St.
 Plaza Seven
 TAMPA, FL 33602

Please reference this invoice no. on your remittance and wire to:
 Wire Transfer
 Florida Gas Transmission Company
 Nations Bank; Dallas, TX
 Account # 3750354511
 ABA # 111000012

CONTRACT: 5047 SHIPPER: PEOPLES GAS SYSTEM, INC. CUSTOMER NO: 4120 PLEASE CONTACT MARY LOU PHILLIPS
 TYPE: FIRM TRANSPORTATION DUNS NO: 006922736 AT (713)853-5657 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

POI NO.	RECEIPTS CRN No.	DELIVERIES POI NO.	DRM No.	PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
							BASE	SURCHARGES	DISC			NET
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5681, at poi 16167			11/97	A	TRL	0.3687	0.0085		0.3772	(8,610)	(\$3,247.69)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5680, at poi 16149			11/97	A	TRL	0.3687	0.0085		0.3772	(37,260)	(\$14,054.47)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5337, at poi 28712			11/97	A	TRL	0.3687	0.0085		0.3772	(36,120)	(\$13,624.46)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5565, at poi 16208			11/97	A	TRL	0.3687	0.0085		0.3772	(2,400)	(\$905.28)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5221, at poi 16198			11/97	A	TRL	0.3687	0.0085		0.3772	(51,000)	(\$19,237.20)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5694, at poi 16150			11/97	A	TRL	0.3687	0.0085		0.3772	(3,960)	(\$1,493.71)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5233, at poi 16119			11/97	A	TRL	0.3687	0.0085		0.3772	(134,070)	(\$50,571.20)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5231, at poi 16149			11/97	A	TRL	0.3687	0.0085		0.3772	(123,000)	(\$46,395.60)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5668, at poi 16198			11/97	A	TRL	0.3687	0.0085		0.3772	(16,110)	(\$6,076.69)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5385, at poi 16155			11/97	A	TRL	0.3687	0.0085		0.3772	(9,120)	(\$3,440.06)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5674, at poi 16161			11/97	A	TRL	0.3687	0.0085		0.3772	(10,500)	(\$3,960.60)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5701, at poi 16208			11/97	A	TRL	0.3687	0.0085		0.3772	(150,000)	(\$56,580.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5701, at poi 57345			11/97	A	TRL	0.3687	0.0085		0.3772	(413,490)	(\$155,968.43)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5229, at poi 28713			11/97	A	TRL	0.3687	0.0085		0.3772	(23,400)	(\$8,826.48)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5755, at poi 16208			11/97	A	TRL	0.3687	0.0085		0.3772	(4,080)	(\$1,538.98)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5224, at poi 16198			11/97	A	TRL	0.3687	0.0085		0.3772	(8,050)	(\$3,036.46)
	TEMPORARY ACQUISITION RESERVATION CHARGE - Relq ctrc 5406, at poi 16119			11/97	A	TAQ	0.3687	0.0085		0.3772	216,000	\$81,475.20
	TEMPORARY ACQUISITION RESERVATION CHARGE - Relq ctrc 5113, at poi 16272			11/97	A	TAQ	0.3687	0.0053		0.3740	8,490	\$3,175.26
TOTAL FOR CONTRACT 5047 FOR MONTH OF 11/97.												
5,218,250 \$1,777,376.75												

COPY

*** END OF INVOICE 20582 ***

PAGE 6 OF 9
PRIOR MONTH ADJ.

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

DATE	12/10/97	CUSTOMER: PEOPLES GAS SYSTEM, INC. ATTN: ED ELLIOTT 702 North Franklin St. Plaza Seven TAMPA, FL 33602	Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012
POI	12/20/97		
INVOICE NO.	20581		
TOTAL AMOUNT DUE	(\$1,775,899.79)		

CONTRACT:	5047	SHIPPER: PEOPLES GAS SYSTEM, INC.	CUSTOMER NO: 4120	PLEASE CONTACT MARY LOU PHILLIPS AT (713)853-5657 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
		TYPE: FIRM TRANSPORTATION	DUNS NO: 006922736	

POI NO.	RECEIPTS DRN No.	DELIVERIES POI NO.	DRN No.	PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT
							BASE	SURCHARGES	DISC NET		
				11/97	A	RES	0.3687	0.0085	0.3772	(7,482,150)	(\$2,822,266.98)
				11/97	A	RES	0.3687		0.3687	(173,760)	(\$64,065.31)
				11/97	A	NMR	0.0590		0.0590	(600,000)	(\$35,400.00)
				11/97	A	TRL	0.3687	0.0085	0.3772	44,220	\$16,679.78
				11/97	A	TRL	0.3687	0.0085	0.3772	447,000	\$168,608.40
				11/97	A	TRL	0.3687	0.0085	0.3772	909,000	\$342,874.60
				11/97	A	TRL	0.3687	0.0085	0.3772	8,670	\$3,270.32
				11/97	A	TRL	0.3687	0.0085	0.3772	14,280	\$5,386.42
				11/97	A	TRL	0.3687	0.0085	0.3772	100,110	\$37,761.49
				11/97	A	TRL	0.3687	0.0085	0.3772	44,550	\$16,804.26
				11/97	A	TRL	0.3687	0.0085	0.3772	8,250	\$3,111.90
				11/97	A	TRL	0.3687	0.0085	0.3772	210,000	\$79,212.00
				11/97	A	TRL	0.3687	0.0085	0.3772	57,750	\$21,783.30
				11/97	A	TRL	0.3687	0.0085	0.3772	30,000	\$11,316.00
				11/97	A	TRL	0.3687	0.0085	0.3772	58,800	\$22,179.36
				11/97	A	TRL	0.3687	0.0085	0.3772	3,900	\$1,471.08
				11/97	A	TRL	0.3687	0.0085	0.3772	13,500	\$5,092.20
				11/97	A	TRL	0.3687	0.0085	0.3772	203,580	\$76,790.38
				11/97	A	TRL	0.3687	0.0085	0.3772	9,750	\$3,677.70
				11/97	A	TRL	0.3687	0.0085	0.3772	14,190	\$5,352.47
				11/97	A	TRL	0.3687	0.0085	0.3772	25,620	\$9,663.86
				11/97	A	TRL	0.3687	0.0085	0.3772	11,550	\$4,356.66

PAGE 7 OF 9
PRIOR MONTH ADJ.

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

DATE	12/10/97
DUE	12/20/97
INVOICE NO.	20581
TOTAL AMOUNT DUE	(\$1,775,899.79)

CUSTOMER: PEOPLES GAS SYSTEM, INC.
 ATTN: ED ELLIOTT
 702 North Franklin St.
 Plaza Seven
 TAMPA, FL 33602

Please reference this invoice no. on your remittance and wire to:
 Wire Transfer
 Florida Gas Transmission Company
 Nations Bank; Dallas, TX
 Account # 3750354511
 ABA # 111000012

CONTRACT: 5047 SHIPPER: PEOPLES GAS SYSTEM, INC. CUSTOMER NO: 4120 PLEASE CONTACT MARY LOU PHILLIPS
 AT (713)853-5657 WITH ANY QUESTIONS REGARDING THIS INVOICE
 TYPE: FIRM TRANSPORTATION DUNS NO: 006922736 OR CODE LIST

POI NO.	RECEIPTS DRN No.	DELIVERIES POI NO.	DRN No.	PROC MONTH	TC	RC	RATES			VOLUMES DTH GRY	AMOUNT
							BASE	SURCHARGES	DISC		
				11/97	A	TRL	0.3687	0.0085	0.3772	16,260	\$6,133.27
				11/97	A	TRL	0.3687	0.0085	0.3772	8,610	\$3,247.69
				11/97	A	TRL	0.3687	0.0085	0.3772	37,260	\$14,054.47
				11/97	A	TRL	0.3687	0.0085	0.3772	36,120	\$13,624.46
				11/97	A	TRL	0.3687	0.0085	0.3772	2,400	\$905.28
				11/97	A	TRL	0.3687	0.0085	0.3772	51,000	\$19,237.20
				11/97	A	TRL	0.3687	0.0085	0.3772	3,960	\$1,493.71
				11/97	A	TRL	0.3687	0.0085	0.3772	134,070	\$50,571.20
				11/97	A	TRL	0.3687	0.0085	0.3772	123,000	\$46,395.60
				11/97	A	TRL	0.3687	0.0085	0.3772	16,110	\$6,076.69
				11/97	A	TRL	0.3687	0.0085	0.3772	9,120	\$3,440.06
				11/97	A	TRL	0.3687	0.0085	0.3772	10,500	\$3,960.60
				11/97	A	TRL	0.3687	0.0065	0.3772	150,000	\$56,580.00
				11/97	A	TRL	0.3687	0.0085	0.3772	413,490	\$155,968.43
				11/97	A	TRL	0.3687	0.0085	0.3772	23,400	\$8,826.48
				11/97	A	TRL	0.3687	0.0085	0.3772	4,080	\$1,538.98
				11/97	A	TRL	0.3687	0.0085	0.3772	8,050	\$3,036.46
				11/97	A	TAQ	0.3687	0.0085	0.3772	(216,000)	(\$81,475.20)
				11/97	A	TAQ	0.3687	0.0053	0.3740	(8,490)	(\$3,175.26)

TOTAL FOR CONTRACT 5047 FOR MONTH OF 11/97. (5,218,250) (\$1,775,899.79)

*** END OF INVOICE 20581 ***

PAGE 8 OF 9
PRIOR MONTH ADJ.



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

COPY

Invoice No: **SR97101301**
 Customer No: 000007355
 Customer Fax: (813) 272-0063

Payment by wire transfer: *1-6-98*
 DUKE ENERGY TRADING AND MARKETING, L.L.C.
 CHASE MANHATTAN BANK
 NEW YORK, NY
 ABA # 021000021
 Account # 910-2-771269

Invoice Date: December 4, 1997
 Payment Terms: Due December 25, 1997
 unless otherwise provided in effective contract

Remit by check to:
 DUKE ENERGY TRADING AND MARKETING, L.L.C.
 P. O. BOX 201204
 HOUSTON, TX 77216-1204

**Invoice for Natural Gas for
 SOUTHERN NATURAL GAS COMPANY Actual deliveries.**

Prod Date	Transport Contract	Sales Point	Description	Price	MMBTU Volume	Amount Due
10/97	P10620	10620P	Reversal of invoice SR97100408 dated 11/6/97	3.0750	(150,000)	(461,250.00)
10/97	P10620	10620P	Pooling- Angi	3.0750	155,000	476,625.00
** Invoice Totals					5,000	\$15,375.00

- ** If paying by check, send remittance information with payment.
- ** If paying by wire transfer, please fax remittance information to the attention of Accounts Receivable at (713) 260-1825 or mail to the address shown on the letterhead.
- ** Please refer to this invoice with your payment.
- ** Any questions about this invoice, please contact Francheska Castex at telephone (713) 260-8520.

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

PAGE 9 OF 9
 PRIOR MONTH ADJ.

PEOPLES GAS SYSTEM
 ACCRUED CASHOUTS PAYABLE
 SUPPLIER AGGREGATION (TEST) PROGRAM
 IN THERMS
 DECEMBER 1997
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13-Jan-98

SUPPLIER	(A) VOLUMES COMMODITY OTHER	(B) RATE COMMODITY OTHER	(C) AMOUNT COMMODITY OTHER	(D) VOLUMES COMMODITY PIPELINE	(E) RATE COMMODITY PIPELINE	(F) AMOUNT COMMODITY PIPELINE
1 APPLIED FINANCIAL SERVICES, INC.	3,435.5	\$0.23100	\$793.60	3,330.7	\$0.00403	\$13.42
2 CITRUS TRADING CORP.	8,676.3	0.23100	\$2,004.23	8,411.7	0.00403	\$33.90
3 CNB/OLYMPIC GAS SERVICES	14,650.7	0.20790	\$3,045.88	14,203.9	0.00403	\$57.24
4 EL PASO ENERGY MARKETING CO.	1,558.0	0.20790	\$323.91	1,510.5	0.00403	\$6.09
5 E-PRIME, INC.	10,697.4	0.23100	\$2,471.10	10,371.1	0.00403	\$41.80
6 SOUTHBOUND, INC.	17,781.0	0.20790	\$3,696.67	17,238.7	0.00403	\$69.47
7 TOTAL ACCRUAL	56,798.9		\$12,335.39	55,066.6		\$221.92

PEOPLES GAS SYSTEM
 ACTUAL/ACCRUAL RECONCILIATION
 IMBALANCE CASHOUTS PAYABLE
 SUPPLIER AGGREGATION (TEST)PROGRAM
 IN THERMS
 NOVEMBER 1997
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13-Jan-98

		(A)	(B)	(C)	(D)	(E)	(F)	
SUPPLIER		VOLUMES COMMODITY OTHER	RATE COMMODITY OTHER	AMOUNT COMMODITY OTHER	VOLUMES COMMODITY PIPELINE	RATE COMMODITY PIPELINE	AMOUNT COMMODITY PIPELINE	
1	APPLIED FINANCIAL SERVICES, INC.	ACCRUED	11,670.2	\$0.28530	\$3,329.51	11,314.3	\$0.00403	\$45.60
2		ACTUAL	11,670.2	0.28530	\$3,329.51	11,314.3	0.00403	\$45.60
3	CNB/OLYMPIC GAS SERVICES	ACCRUED	1,575.7	0.31700	\$499.50	1,527.6	0.00403	\$6.16
4		ACTUAL	1,575.7	0.31700	\$499.50	1,527.6	0.00403	\$6.16
5	TEXAS-OHIO DISTRIBUTION, INC.	ACCRUED	6,307.3	\$0.28530	\$1,799.47	6,114.9	\$0.00403	\$24.64
6		ACTUAL	6,307.3	0.28530	\$1,799.47	6,114.9	0.00403	\$24.64
7	TEXAS-OHIO GAS, INC.	ACCRUED	25,251.5	0.28530	\$7,204.25	24,481.3	0.00403	\$98.66
8		ACTUAL	0.0	0.00000	\$0.00	0.0	0.00000	\$0.00
9	TOTAL ACCRUED:		44,804.7		\$12,832.73	43,438.1		\$175.06
10	TOTAL ACTUAL:		19,553.2		\$5,628.48	18,956.8		\$76.40
11	TOTAL DIFFERENCE:		(25,251.5)		(\$7,204.25)	(24,481.3)		(\$98.66)

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

DATE	12/10/97	CUSTOMER: PEOPLES GAS SYSTEM, INC. ATTN: ED ELLIOTT 702 North Franklin St. Plaza Seven TAMPA, FL 33602	Please reference this invoice no. on your remittance and wire to: Wire Transfer 12-19-97 Florida Gas Transmission Company Nations Bank, Dallas, TX Account # 3750354511 ABA # 111000012
CUE	12/20/97		
INVOICE NO.	20349		
TOTAL AMOUNT DUE	\$122,835.96		

CONTRACT: SHIPPER: CUSTOMER NO: 4120 PLEASE CONTACT LAURA HOSELEY
 TYPE: CASH IN/CASH OUT DUNS NO: 006922736 AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

PGI NO.	RECEIPTS		DELIVERIES		PROD MONTH	IC	RC	RATES			VOLUMES OTH DRY	AMOUNT	
	GRN No.	GRN No.	POI NO.	GRN No.				BASE	SURCHARGES	DTSC			NET
	C10 - Net Receipt Imbalance				08/97		NRI	2.3400			2.3400	4,503	\$10,537.02
	C10 - Net No Notice Imbalance				08/97		NNI	2.3400			2.3400	47,991	\$112,298.94
TOTAL FOR MONTH OF 08/97.											52,494	\$122,835.96	

*** END OF INVOICE 20349 ***

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

EL

20349

FLORIDA GAS TRANSMISSION CO.
P.O. Box 1188
Houston, TX 77251-1188

**ENRON
CORP**

PEOPLES GAS SYSTEM INC
702 NORTH FRANKLIN ST
PLAZA SEVEN
TAMPA, FL
33602

12/11/97

PAGE 1 OF 1

VENDOR NO: #53117444108
REMITTANCE STATEMENT

VOUCHER NO.	INVOICE DATE	INVOICE NO.	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
9712001186	12/10/97	05047		1,662,419.75		1,662,419.75
				TOTAL		1,662,419.75

SPECIAL INSTRUCTIONS:
CALL JOHN REESE X35959 FOR PICK-UP

DETACH AND RETAIN THIS STUB FOR YOUR RECORDS. CHECK # 0622058399 ATTACHED BELOW

**ENRON
CORP**

FLORIDA GAS TRANSMISSION CO.
P.O. Box 1188
Houston, TX 77251-1188

No. 0622058399

12/11/97

PAY TO THE
ORDER OF

PEOPLES GAS SYSTEM INC
702 NORTH FRANKLIN ST
PLAZA SEVEN
TAMPA, FL
33602

***\$1,662,419.75

NOT VALID AFTER 1 YEAR

One million six hundred sixty two thousand four hundred nineteen and 75 / 100 Dollars

William D. Gathman

AUTHORIZED SIGNATURE

CITIBANK-DELAWARE

THE FACE OF THIS DOCUMENT HAS A BLUE BACKGROUND ON WHITE PAPER - THE BACK CONTAINS AN ARTIFICIAL WATERMARK - HOLD AT AN ANGLE TO VIEW

⑈0622058399⑈

⑈031100209⑈

⑈110100⑈

PAGE 1 OF 7
PIPELINE REFUND



Florida Gas Transmission Company

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

December 15, 1997

Dear Customer:

Pursuant to Article XI of the rate case settlement filed August 5, 1997 in Docket No. RP96-366-005, as approved by Commission order ("Order") dated September 24, 1997, Florida Gas Transmission Company ("FGT") is required to make refunds to transportation customers receiving service between March 1, 1997 and October 31, 1997. Specifically, the Order requires such refunds be made by December 15, 1997, and that the refunds be based upon the difference between the settlement rates made effective March 1, 1997 and the actual rates charged the customer. The Order also requires that refunds include interest calculated in accordance to Section 154.501 of the Commission's Regulations.

Enclosed is a workpaper supporting the amount of your refund, including interest and a check(s) for any amounts due. Please see "Compliance Filing to Place Settlement Rates Into Effect" filed with the Commission and mailed to customers on November 12, 1997 for a copy of the settlement rates.

If you have any questions, please contact Teb Lokey at (713) 853-6868 or Blair Lichtenwalter at (713) 853-7367.

Very truly yours,

Robert B. Kilmer
Vice President
Rates & Certificates

PAGE 2 OF 7
PIPELINE REFUND

FLORIDA GAS TRANSMISSION COMPANY
Calculation of Refund Including Interest

Contract Number 05047
Shipper Name PEOPLES GAS SYSTEM, INC.
W/M M
Rate Schedule FTS-1

Prod Date	Rate Type	Invoice Number	Payment Date	MMBtu Billed	Amount Billed	Rate Billed	Refund Rate /2	Settlement Rate /1	Settled Amount	Refund Amount	Interest Amount	Total Refund
9703	NNR	16273	4/10/97	620,000	51,522.00	0.0831	0.0590	0.0590	36,580.00	14,942.00	872.58	15,814.58
9703	RES	16273	4/10/97	1,353,201	658,738.25	0.4868	0.4313	0.4313	583,635.59	75,102.66	4,385.82	79,488.47
9703	RES	16273	4/10/97	6,557,906	3,248,130.84	0.4953	0.4398	0.4398	2,884,167.06	363,963.78	21,254.61	385,218.40
9703	TAQ	16273	4/10/97	8,773	4,317.19	0.4921	0.4366	0.4366	3,830.29	486.90	28.43	515.34
9703	TAQ	16273	4/10/97	223,200	110,550.96	0.4953	0.4398	0.4398	98,163.36	12,387.60	723.41	13,111.01
9703	TRL	16273	4/10/97	-2,482,077	-1,229,372.74	0.4953	0.4398	0.4398	-1,091,617.46	-137,755.27	-8,044.58	-145,799.85
9703	TRL	16373	4/18/97	-12,028	-5,957.47	0.4953	0.4398	0.4398	-5,289.91	-667.55	-37.73	-705.29
9703	TRL	16373	4/18/97	-30,009	-11,403.42	0.3800	0.3800	0.4398	-11,403.42	0.00	0.00	0.00
9703	TRL	16273	4/10/97	-650,000	-22,750.00	0.0350	0.0350	0.4398	-22,750.00	0.00	0.00	0.00
9703	TRL	16273	4/10/97	-2,880	-230.40	0.0800	0.0800	0.4398	-230.40	0.00	0.00	0.00
9703	TRL	16273	4/10/97	-250,821	-12,541.05	0.0500	0.0500	0.4398	-12,541.05	0.00	0.00	0.00
9703	TRL	16273	4/10/97	-294,500	-20,938.95	0.0711	0.0711	0.4398	-20,938.95	0.00	0.00	0.00
9703	TRL	16273	4/10/97	-155,000	-31,837.00	0.2054	0.2054	0.4398	-31,837.00	0.00	0.00	0.00
9704	NNR	16928	5/9/97	300,000	24,930.00	0.0831	0.0590	0.0590	17,700.00	7,230.00	373.37	7,603.37
9704	RES	16928	5/9/97	1,550,340	754,705.51	0.4868	0.4313	0.4313	668,661.64	86,043.87	4,443.45	90,487.32
9704	RES	16928	5/9/97	6,116,190	3,029,348.91	0.4953	0.4398	0.4398	2,689,900.36	339,448.54	17,529.69	356,978.23
9704	TAQ	16928	5/9/97	216,000	106,984.80	0.4953	0.4398	0.4398	94,996.80	11,988.00	619.08	12,607.08
9704	TRL	16928	5/9/97	-187,170	-8,422.65	0.0450	0.0450	0.4398	-8,422.65	0.00	0.00	0.00
9704	TRL	16966	5/20/97	-10,503	-5,202.14	0.4953	0.4398	0.4398	-4,619.22	-582.92	-28.59	-611.50
9704	TRL	16966	5/20/97	-33,814	-12,849.32	0.3800	0.3800	0.4398	-12,849.32	0.00	0.00	0.00
9704	TRL	16928	5/9/97	-150,000	-30,810.00	0.2054	0.2054	0.4398	-30,810.00	0.00	0.00	0.00
9704	TRL	16928	5/9/97	-1,213,170	-36,395.10	0.0300	0.0300	0.4398	-36,395.10	0.00	0.00	0.00

FLORIDA GAS TRANSMISSION COMPANY
Calculation of Refund Including Interest

Contract Number 05047
Shipper Name PEOPLES GAS SYSTEM, INC.
WM M

Rate Schedule FTS-1

Prod Date	Rate Type	Invoice Number	Payment Date	MMBtu Billed	Amount Billed	Rate Billed	Refund Rate /2	Settlement Rate /1	Settled Amount	Refund Amount	Interest Amount	Total Refund
9704	TRL	16928	5/9/97	-2,519,821	-1,248,067.34	0.4953	0.4398	0.4398	-1,108,217.28	-139,850.07	-7,222.09	-147,072.15
9705	NNR	17223	6/6/97	620,000	51,522.00	0.0831	0.0590	0.0590	36,580.00	14,942.00	672.24	15,614.24
9705	RES	17223	6/6/97	155,000	66,154.00	0.4268	0.3713	0.3713	57,551.50	8,602.50	387.02	8,989.52
9705	RES	17223	6/6/97	4,817,214	2,096,933.25	0.4353	0.3798	0.3798	1,829,577.88	267,355.38	12,028.22	279,383.60
9705	TAQ	17223	6/6/97	223,200	97,158.96	0.4353	0.3798	0.3798	84,771.36	12,387.60	557.31	12,944.91
9705	TAQ	17223	6/6/97	7,924	3,423.96	0.4321	0.3766	0.3766	2,984.18	439.78	19.79	459.57
9705	TRL	17488	6/20/97	-11,819	-5,144.81	0.4353	0.3798	0.3798	-4,488.86	-655.95	-27.40	-683.35
9705	TRL	17488	6/20/97	-17,400	-6,612.00	0.3800	0.3798	0.3798	-6,608.52	-3.48	-0.15	-3.63
9705	TRL	17223	6/6/97	-2,451,384	-1,067,087.46	0.4353	0.3798	0.3798	-931,035.64	-136,051.81	-6,120.92	-142,172.73
9705	TRL	17223	6/6/97	-155,000	-31,837.00	0.2054	0.2054	0.3798	-31,837.00	0.00	0.00	0.00
9706	NNR	17773	7/10/97	600,000	49,860.00	0.0831	0.0590	0.0590	35,400.00	14,460.00	535.54	14,995.54
9706	RES	17773	7/10/97	150,000	64,020.00	0.4268	0.3713	0.3713	55,695.00	8,325.00	308.33	8,633.33
9706	RES	17773	7/10/97	4,661,820	2,029,290.25	0.4353	0.3798	0.3798	1,770,559.24	258,731.01	9,582.44	268,313.45
9706	TAQ	17773	7/10/97	8,490	3,668.53	0.4321	0.3766	0.3766	3,197.33	471.20	17.45	488.65
9706	TAQ	17773	7/10/97	216,000	94,024.80	0.4353	0.3798	0.3798	82,036.80	11,988.00	443.99	12,431.99
9706	TRL	17773	7/10/97	-2,365,080	-1,029,519.32	0.4353	0.3798	0.3798	-898,257.38	-131,261.94	-4,861.46	-136,123.40
9706	TRL	17943	7/28/97	-812	-308.56	0.3800	0.3798	0.3798	-308.40	-0.16	-0.01	-0.17
9706	TRL	17773	7/10/97	-150,000	-30,810.00	0.2054	0.2054	0.3798	-30,810.00	0.00	0.00	0.00
9706	TRL	17943	7/28/97	-8,700	-3,787.11	0.4353	0.3798	0.3798	-3,304.26	-482.85	-15.82	-498.67
9707	NNR	18146	8/8/97	620,000	51,522.00	0.0831	0.0590	0.0590	36,580.00	14,942.00	449.99	15,391.99
9707	RES	18146	8/8/97	4,972,214	2,164,404.75	0.4353	0.3798	0.3798	1,888,446.88	275,957.88	8,310.73	284,268.61
9707	TAQ	18146	8/8/97	8,773	3,790.81	0.4321	0.3766	0.3766	3,303.91	486.90	14.66	501.56

FLORIDA GAS TRANSMISSION COMPANY
Calculation of Refund Including Interest

Contract Number 05047
 Shipper Name PEOPLES GAS SYSTEM, INC.
 W/M M

Rate Schedule FTS-1

Prod Date	Rate Type	Invoice Number	Payment Date	MMBtu Billed	Amount Billed	Rate Billed	Refund Rate /2	Settlement Rate /1	Settled Amount	Refund Amount	Interest Amount	Total Refund
9707	TAQ	18146	8/8/97	223,200	97,158.96	0.4353	0.3798	0.3798	84,771.36	12,387.60	373.06	12,760.66
9707	TRL	18146	8/8/97	-2,805,945	-1,221,427.86	0.4353	0.3798	0.3798	-1,065,697.91	-155,729.95	-4,689.95	-160,419.90
9707	TRL	18392	8/20/97	-10,478	-4,561.07	0.4353	0.3798	0.3798	-3,979.54	-581.53	-15.86	-597.39
9708	NNR	18665	9/10/97	620,000	51,522.00	0.0831	0.0590	0.0590	36,580.00	14,942.00	334.42	15,276.42
9708	RES	18665	9/10/97	4,972,214	2,164,404.75	0.4353	0.3798	0.3798	1,888,446.88	275,957.88	6,176.33	282,134.21
9708	TAQ	18665	9/10/97	7,223	3,121.06	0.4321	0.3766	0.3766	2,720.18	400.88	8.97	409.85
9708	TAQ	18665	9/10/97	223,200	97,158.96	0.4353	0.3798	0.3798	84,771.36	12,387.60	277.25	12,664.85
9708	TRL	18665	9/10/97	-2,805,655	-1,221,301.62	0.4353	0.3798	0.3798	-1,065,587.77	-155,713.85	-3,485.10	-159,198.95
9708	TRL	18932	9/19/97	-640	-243.20	0.3800	0.3798	0.3798	-243.07	-0.13	0.00	-0.13
9708	TRL	18932	9/19/97	-11,778	-5,126.96	0.4353	0.3798	0.3798	-4,473.28	-653.68	-13.23	-666.91
9709	NNR	19263	10/10/97	600,000	49,860.00	0.0831	0.0590	0.0590	35,400.00	14,460.00	222.68	14,682.68
9709	RES	19263	10/10/97	4,811,820	2,094,585.25	0.4353	0.3798	0.3798	1,827,529.24	267,056.01	4,112.66	271,168.67
9709	TAQ	19263	10/10/97	216,000	94,024.80	0.4353	0.3798	0.3798	82,036.80	11,988.00	184.62	12,172.62
9709	TAQ	19263	10/10/97	6,990	3,020.38	0.4321	0.3766	0.3766	2,632.43	387.95	5.97	393.92
9709	TRL	19462	10/20/97	-7,353	-3,200.76	0.4353	0.3798	0.3798	-2,792.67	-408.09	-5.35	-413.44
9709	TRL	19263	10/10/97	-2,908,130	-1,265,908.99	0.4353	0.3798	0.3798	-1,104,507.77	-161,401.22	-2,485.58	-163,886.79
9709	TRL	19462	10/20/97	-1,215	-461.70	0.3800	0.3798	0.3798	-461.46	-0.24	0.00	-0.25
9710	NNR	19685	11/10/97	310,000	25,761.00	0.0831	0.0590	0.0590	18,290.00	7,471.00	61.26	7,532.26
9710	RES	19685	11/10/97	6,984,827	3,040,495.19	0.4353	0.3798	0.3798	2,652,837.29	387,657.90	3,178.79	390,836.69
9710	TAQ	19685	11/10/97	8,773	3,790.81	0.4321	0.3766	0.3766	3,303.91	486.90	3.99	490.89
9710	TAQ	19685	11/10/97	223,200	97,158.96	0.4353	0.3798	0.3798	84,771.36	12,387.60	101.58	12,489.18
9710	TRL	19857	11/20/97	-9,354	-4,071.80	0.4353	0.3798	0.3798	-3,552.65	-519.15	-3.01	-522.16

FLORIDA GAS TRANSMISSION COMPANY
Calculation of Refund Including Interest

Contract Number 05047
Shipper Name PEOPLES GAS SYSTEM, INC.
WM M
Rate Schedule FTS-1

Prod Date	Rate Type	Invoice Number	Payment Date	MMBtu Billed	Amount Billed	Rate Billed	Refund Rate /2	Settlement Rate /1	Settled Amount	Refund Amount	Interest Amount	Total Refund
9710	TRL	19685	11/10/97	-3,493,080	-1,520,537.72	0.4353	0.3798	0.3798	-1,326,671.78	-193,865.94	-1,589.70	-195,455.64
9710	TRL	19857	11/20/97	-8,010	-3,043.80	0.3800	0.3798	0.3798	-3,042.20	-1.60	-0.01	-1.61
Total for Contract 05047				28,000,066	\$12,485,294.58				\$10,882,828.06	\$1,602,466.52	\$59,953.23	\$1,662,419.75

1/ Settlement Rate is the rate approved in Settlement of Docket No. RP96-366 plus all applicable surcharges.

2/ Refund Rate is the lesser of the Settlement Rate or the Rate Billed.

NNTS:				Refund (excl.interest)	Interest	Total Refund
Mo/Yr	Therms	Rate	Refund			
Mar/97	6,200,000	0.00241	\$14,942.00			
Apr/97	3,000,000	0.00241	7,230.00			
May/97	6,200,000	0.00241	14,942.00			
Jun/97	6,000,000	0.00241	14,460.00			
Jul/97	6,200,000	0.00241	14,942.00			
Aug/97	6,200,000	0.00241	14,942.00			
Sep/97	6,000,000	0.00241	14,460.00			
Oct/97	3,100,000	0.00241	7,471.00	\$103,389.00		
Resv.(FTS-1):						
Mar/97	56,610,030	0.00555	314,185.67			
Apr/97	53,627,090	0.00555	297,630.34			
May/97	27,519,540	0.00555	152,733.45			
Jun/97	26,712,300	0.00555	148,253.27			
Jul/97	23,982,420	0.00555	133,102.44			
Aug/97	23,969,820	0.00555	133,032.50			
Sep/97	21,266,800	0.00555	118,030.74			
Oct/97	37,237,200	0.00555	206,666.46	1,503,634.85		
Resv.(Volumetric)(FTS-1):						
Mar/97	(120,280)	0.00555	(667.55)			
Apr/97	(105,030)	0.00555	(582.92)			
May/97	(118,190)	0.00555	(655.95)			
	(174,000)	0.00002	(3.48)			
Jun/97	(87,000)	0.00555	(482.85)			
	(8,120)	0.00002	(0.16)			
Jul/97	(104,780)	0.00555	(581.53)			
Aug/97	(117,780)	0.00555	(653.68)			
	(6,400)	0.00002	(0.13)			
Sep/97	(73,530)	0.00555	(408.09)			
	(12,150)	0.00002	(0.24)			
Oct/97	(93,540)	0.00555	(519.15)			
	(80,100)	0.00002	(1.60)	(4,557.33)	\$1,602,466.52	\$59,953.23
						3.74%
Buy/Sell Customers:						
Mar/97	(12,498,360)	0.00555	(69,365.90)			
Apr/97	(10,948,090)	0.00555	(60,761.90)			
May/97	(12,215,050)	0.00555	(67,793.53)			
Jun/97	(9,296,890)	0.00555	(51,597.74)			
Jul/97	(12,041,610)	0.00555	(66,830.94)			
Aug/97	(10,206,320)	0.00555	(56,645.08)			
Sep/97	(11,074,710)	0.00555	(61,464.64)			
Oct/97	(11,805,960)	0.00555	(65,523.08)	(499,982.81)	(499,982.81)	(\$18,699.36)
						(\$518,682.17)
TOTAL REFUND(net of buy/sell pass-throughs)				\$1,102,483.71	\$41,253.91	\$1,143,737.58