

FLORIDA
PUBLIC UTILITIES COMPANY

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FILE COPY

ADDRESS REPLY TO COMPANY AT

P. O. Drawer C
West Palm Beach,
Florida 33402

June 29, 1990

Mr. Steve Tribble, Director
Division of Records and Reporting
Florida Public Service Commission
101 East Gaines Street
Fletcher Building
Tallahassee, FL 32301-8153

Dear Mr. Tribble:

Enclosed for filing under Docket No. 900151-GU are original and nineteen (19) copies of the following:

- A) Petition for both permanent and interim rate relief in the natural gas operations of Florida Public Utilities Company.
- B) Sections A, B, C, D, E, F, G, H and I of the minimum filing requirements as required by FPSC Rule 25-7.039(1)(a)(1).
- C) Direct testimony and exhibits of Company witnesses Darryl Troy, George Bachman, Cheryl Portner, Marc Schneidermann, Charles Stein, Robert Jackson and Kenneth Kessler as required by FPSC Rule 25-7.039(1)(a)(3).

Your acknowledgement of this filing indicating the date thereof will be appreciated.

Yours very truly,

F. C. Gressman

F. C. Gressman
President

Enclosures

A, B, C, D, F, I
DOCUMENT NUMBER-DATE

05800 JUL -2 1990

FPSC-RECORDS/REPORTING

Petition & Testimony
DOCUMENT NUMBER-DATE

05799 JUL -2 1990

FPSC-RECORDS/REPORTING

in filing require proof
DOCUMENT NUMBER-DATE

05802 JUL -2 1990

FPSC-RECORDS/REPORTING

E, H
DOCUMENT NUMBER-DATE

05801 JUL -2 1990

FPSC-RECORDS/REPORTING

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**PUBLIC UTILITIES COMPANY
S OPERATIONS**

**BEFORE THE
PUBLIC SERVICE COMMISSION
DOCKET NO. 900151-GU**

**M FILING REQUIREMENTS
EXECUTIVE SUMMARY
TE BASE SCHEDULES
T OPERATION INCOME SCHEDULES
TE OF RETURN SCHEDULES
TERIM RATE RELIEF SCHEDULES
GINEERING**

DOCUMENT NUMBER-DATE

95800 JUL -2 1990

JULY 1990

FLORIDA PUBLIC UTILITIES COMPANY
DOCKET NO. 900151-GJ
MINIMUM FILING REQUIREMENTS
INDEX

EXECUTIVE SUMMARY

SCHEDULE NO. -----	TITLE -----	PAGE -----
A-1	MAGNITUDE OF CHANGE-PRESENT vs PRIOR RATE CASE	1
A-2	ANALYSIS OF PERMANENT RATE INCREASE REQUESTED	2
A-3	ANALYSIS OF JURISDICTIONAL RATE BASE	3
A-4	ANALYSIS OF JURISDICTIONAL N. O. I.	4
A-5	OVERALL RATE OF RETURN COMPARISON	5
A-6	FINANCIAL INDICATORS	6

DOCUMENT NUMBER-DATE
05800 JUL -2 1990
FPSC-RECORDS/REPORTING

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE HIGHLIGHTS
OF CHANGE - PRESENT vs PRIOR RATE CASE.

COMPANY: FPUC GAS OPERATIONS

TYPE OF DATA SHOWN:

HISTORIC TY LAST CASE: 12/31/04

ATTRITION TY LAST CASE: 06/30/07

PROJECTED TY CURRENT CASE: 12/31/01

WITNESS: TUDY

DOCKET NO.: 000151-00

LINE NO.	ITEM	LAST RATE CASE								CURRENT RATE CASE REQUESTED		
		REQUESTED				AUTHORIZED				REQUESTED		
		(1)0	(2)0	(3)0	(4)0	(5)0	(6)0	(7)0	(8)0	(9)	(10)00	(11)00
		HISTORICAL 12/31/04	ATTRITION 06/30/07	TOTAL	PROJECTED TEST YEAR XX/XX/XX	HISTORICAL 12/31/04	ATTRITION 06/30/07	TOTAL	PROJECTED TEST YEAR XX/XX/XX	PROJECTED TEST YEAR 12/31/01	DOLLAR OR PERCENT DIFFERENCE	PERCENTAGE CHANGE
1	DOCKET NUMBER	050172-00	050172-00	050172-00		050172-00	050172-00	050172-00		000151-00		
2	HISTORICAL DATA ON TEST YEAR											
3	PROJECTED TEST YEAR											
4	RATE INCREASE - PERMANENT	\$ 1,140,677	\$ 775,912	\$ 1,923,909		\$ 283,271	\$ 979,510	\$ 1,262,781		\$ 2,022,050	759,269	40.13%
5	RATE INCREASE - INTERIM	\$ 1,020,963	\$ 0	\$ 1,020,963		\$ 697,917	\$ 0	\$ 697,917		\$ 990,570	292,653	41.93%
6	JURISDICTIONAL RATE BASE BEFORE RATE RELIEF	\$ 14,325,700	\$ 17,903,510	\$ 17,903,510		\$ 14,357,462	\$ 17,529,337	\$ 17,529,337		\$ 23,000,407	5,551,150	31.67%
7	JURISDICTIONAL NET OPERATING INCOME BEFORE RATE RELIEF	\$ 920,671	\$ 831,962	\$ 831,962		\$ 1,182,126	\$ 1,090,416	\$ 1,090,416		\$ 855,570	(242,830)	-22.11%
8	RATE OF RETURN BEFORE RATE RELIEF	6.34%	4.65%	4.65%		8.23%	6.27%	6.27%		3.71%	-2.56%	-40.79%
9	SYSTEM CAPITALIZATION	\$ 14,325,700	\$ 17,903,510	\$ 17,903,510		\$ 14,357,462	\$ 17,529,337	\$ 17,529,337		\$ 23,000,407	5,551,150	31.67%
10	OVERALL RATE OF RETURN	10.29%	10.02%	10.02%		9.22%	9.06%	9.06%		9.05%	-0.01%	-0.11%
11	COST OF LONG-TERM DEBT	9.66%	9.71%	9.71%		9.43%	9.67%	9.67%		9.75%	0.08%	0.83%
12	COST OF PREFERRED STOCK	4.77%	4.77%	4.77%		4.77%	4.77%	4.77%		4.75%	-0.02%	-0.42%
13	COST OF SHORT-TERM DEBT	N/A	9.50%	9.50%		N/A	9.00%	9.00%		8.80%	-0.12%	-1.33%
14	COST OF CUSTOMER DEPOSITS	9.00%	9.00%	9.00%		8.64%	8.61%	8.61%		8.47%	-0.14%	-1.63%
15	COST OF COMMON EQUITY	16.25%	16.25%	16.25%		14.50%	14.50%	14.50%		13.85%	-0.65%	-4.48%
16	NUMBER OF CUSTOMERS - AVERAGE	32,007	35,265	35,265		32,007	33,651	33,651		34,429	770	2.31%
17	DATE NEW PERMANENT RATES EFFECTIVE							6/6/06				

(A) AS DETERMINED BY THE "FILE AND SUSPEND" PROVISIONS OF SECTION 366.06 (4), FLORIDA STATUTES.

B IF COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, COMPLETE COLUMNS (1) - (3) AND COLUMNS (5) - (7) UNDER THE HEADING "LAST RATE CASE". IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, COMPLETE COLUMNS (4) AND (8) UNDER THE HEADING "LAST RATE CASE".

C IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (9) AND COLUMN (7). IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (9) AND COLUMN (8).

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING AN ANALYSIS
OF PERMANENT RATE INCREASE REQUESTEDTYPE OF DATA SHOWN:
ATTRITION YR LAST CASE: 06/30/87
PROJECTED TY CURRENT CASE: 12/31/91
WITNESS: TROY

JACKET NO.: 900151-00

LINE NO.	DESCRIPTION	INCREASE IN GROSS REVENUE DOLLARS	% OF TOTAL
1	RESTORE ADJUSTED NET OPERATING INCOME TO PREVIOUSLY ALLOWED OVERALL RATE OF RETURN OF 9.06 %	\$ 1,022,996	56.59%
2	REDUCTION OR INCREASE IN REQUESTED OVERALL RATE OF RETURN OF 9.05 %	(3,241)	-0.16%
3	EFFECT OF PROJECTED TEST YEAR	1,002,295	49.57%
4	TOTAL PERMANENT RATE INCREASE REQUESTED	\$ 2,022,050	100.00%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING AN ANALYSIS
OF JURISDICTIONAL RATE BASE

COMPANY: FPSC GAS OPERATIONS

TYPE OF DATA SHOWN:

HISTORIC TY LAST CASE: 12/31/04

ATTRITION TY LAST CASE: 06/30/07

PROJECTED TY CURRENT CASE: 12/31/91

WITNESS: TONY

DOCKET NO.: 900151-00

LINE NO.	ITEM	RATE BASE DETERMINED BY COMMISSION IN LAST RATE CASE				RATE BASE REQUESTED BY COMPANY IN CORREP. RATE CASE		
		(1)0	(2)0	(3)0	(4)0	(5)	(6)00	(7)00
		HISTORIC 12/31/04	ATTRITION 06/30/07	TOTAL	PROJECTED TEST YEAR XX/XX/XX	PROJECTED TEST YEAR 12/31/91	DOLLAR DIFFERENCE	PERCENT DIFFERENCE
UTILITY PLANT								
1	PLANT IN SERVICE	\$ 20,183,553	\$ 24,047,111	24,047,111	0	33,230,267	\$ 0,383,156	33.72
2	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	241,000	241,000	N/A
3	UTILITY PLANT ACQUISITION ADJUSTMENT	303,000	303,000	303,000	0	303,400	0	0.02
4	GROSS UTILITY PLANT	20,486,553	25,150,111	25,150,111	0	33,774,667	0,624,156	34.32
DEDUCTIONS								
5	ACCUMULATED DEPRECIATION	5,700,611	7,225,150	7,225,150	0	9,914,062	2,688,912	37.22
6	ACCUMULATED AMORTIZATION	0	0	0	0	0	0	N/A
7	LIMITED TERM UTILITY PLANT	0	0	0	0	0	0	N/A
8	ACQUISITION ADJUSTMENT	236,203	267,533	267,533	0	313,211	45,678	17.12
9	CUSTOMER ADVANCES FOR CONSTRUCTION	256,019	296,316	296,316	0	307,704	11,388	3.82
10	TOTAL DEDUCTIONS	6,272,833	7,788,999	7,788,999	0	10,534,977	2,745,978	35.32
11	NET UTILITY PLANT	14,214,120	17,361,512	17,361,512	0	23,239,690	5,870,170	33.92
12	ALLOWANCE FOR WORKING CAPITAL	143,342	167,825	167,825	0	(159,203)	(327,028)	-194.92
13	RATE BASE	\$ 14,357,462	\$ 17,529,337	17,529,337	0	23,080,487	\$ 5,551,150	31.72

0 IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, COMPLETE COLUMNS (1) - (3).
IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, COMPLETE COLUMN (4).

00 IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, THIS CALCULATION WILL BE
THE DIFFERENCE BETWEEN COLUMN (5) AND COLUMN (3). IF THE COMPANY'S LAST RATE CASE WAS BASED ON
A PROJECTED TEST YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (5) AND COLUMN (4).

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING AN ANALYSIS
OF JURISDICTIONAL NET OPERATING INCOME

COMPANY: FPUC GAS OPERATIONS

TYPE OF DATA SHOWN:
HISTORIC TY LAST CASE: 12/31/04
ATTRITION TY LAST CASE: 06/30/07
PROJECTED TY CURRENT CASE: 12/31/09
WITNESS: TONY

DOCKET NO.: 900151-00

LINE NO.	ITEM	NET OPERATING INCOME AS DETERMINED BY COMMISSION IN LAST RATE CASE				NOT REQUESTED BY COMPANY IN CURRENT CASE	DOLLAR DIFFERENCE	PERCENT DIFFERENCE
		(1)0	(2)0	(3)0	(4)0			
		HISTORIC 12/31/04	ATTRITION 06/30/07	TOTAL	PROJECTED TEST YEAR XX/XX/XX	PROJECTED TEST YEAR 12/31/09		
1	OPERATING REVENUES (A)	6,624,560	\$ 7,472,551	\$ 7,472,551	\$ 0	8,685,915	\$ 1,213,364	16.22
	OPERATING REVENUE DEDUCTIONS:							
2	OPERATING & MAINTENANCE EXPENSE	3,715,478	4,652,433	4,652,433	0	5,923,405	1,278,972	27.32
3	DEPRECIATION EXPENSE	619,630	806,456	806,456	0	1,087,715	287,259	35.92
4	AMORTIZATION EXPENSE	12,532	12,532	12,532	0	8,244	(4,288)	-34.22
5	AMORT OF ENVIRONMENTAL MATTERS	0	0	0	0	239,600	239,600	100.00
6	TAXES OTHER THAN INCOME	512,975	667,592	667,592	0	839,885	232,293	38.22
7	INCOME TAXES (CURRENT & DEFERRED)	472,460	244,344	244,344	0	(229,804)	(474,148)	-194.82
8	INVESTMENT TAX CREDITS	112,330	59,757	59,757	0	(38,700)	(98,465)	-144.82
9	GAIN ON SALE OF BUILDING	(2,979)	(2,979)	(2,979)	0	0	2,979	-100.82
10	TOTAL OPERATING REVENUE DEDUCTIONS	5,642,434	6,374,135	6,374,135	0	7,630,337	1,456,282	22.82
11	NET OPERATING INCOME (B)	1,182,126	\$ 1,098,416	\$ 1,098,416	\$ 0	855,578	\$ (242,838)	-22.12

(A) EXCLUDES FUEL REVENUE

(B) BEFORE RATE RELIEF

0 IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, COMPLETE COLUMNS (1) - (3). IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, COMPLETE COLUMN (4).

00 IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (5) AND COLUMN (3). IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (5) AND COLUMN (4).

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING
OVERALL RATE OF RETURN COMPARISONTYPE OF DATA SHOWN:
ATTRITION VS LAST CASE: 06/30/87
PROJECTED VS CURRENT CASE: 12/31/91
WITNESS: TONY

COMPANY: FPVC GAS OPERATIONS

DOCKET NO.: 900131-GU

LINE NO.	ITEM	DOLLARS	RATIO	EMBEDDED COST	WEIGHTED COST
<u>LAST RATE CASE (AUTHORIZED) 10</u>					
1	LONG-TERM DEBT	\$ 4,756,064	27.14%	9.67%	2.62%
2	PREFERRED STOCK	413,964	2.36%	4.77%	0.11%
3	SHORT-TERM DEBT	1,351,253	7.71%	9.00%	0.69%
4	CUSTOMER DEPOSITS	904,490	5.62%	0.61%	0.40%
5	COMMON EQUITY	5,477,610	31.25%	14.50%	4.53%
6	TAX CREDITS - 0 COST	47,727	0.27%	0.00%	0.00%
7	TAX CREDITS - WTD. COST	1,104,947	6.77%	9.06%	0.61%
8	DEFERRED TAXES	3,310,474	18.89%	0.00%	0.00%
9	TOTAL CAPITALIZATION	\$ 17,529,337	100.00%		9.06%
<u>CURRENT RATE CASE (REQUESTED)</u>					
10	LONG-TERM DEBT	\$ 7,006,630	30.70%	9.75%	2.99%
11	PREFERRED STOCK	257,709	1.03%	4.75%	0.05%
12	SHORT-TERM DEBT	3,494,453	15.14%	0.00%	1.34%
13	CUSTOMER DEPOSITS	1,410,615	6.15%	0.47%	0.52%
14	COMMON EQUITY	6,160,220	26.72%	13.05%	3.70%
15	TAX CREDITS - 0 COST	35,002		0.00%	0.00%
16	TAX CREDITS - WTD. COST	804,005	3.83%	11.54%	0.44%
17	DEFERRED TAXES	3,755,685	16.27%	0.00%	0.00%
18	TOTAL CAPITALIZATION	\$ 23,000,407	100.00%		9.05%

10 IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, REPORT THE CAPITAL STRUCTURE FOR THE ATTRITION YEAR. IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, REPORT THE CAPITAL STRUCTURE FOR THE PROJECTED TEST YEAR.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-60

EXPLANATION: PROVIDE A SUMMARY OF FINANCIAL INDICATORS AS SPECIFIED
BELOW FOR THE HISTORIC DATA BASE YEAR OF THE LAST RATE CASE, HISTORIC
DATA BASE YEAR FOR THIS CASE, AND THE YEAR IMMEDIATELY FOLLOWING THE
PRESENT HISTORIC DATA BASE YEAR.

(CONSOLIDATED OPERATIONS)

TYPE OF DATA SHOWN:
TY OR BASE YR LAST CASE: 12/31/04
HIS. BASE YR DATA CURRENT: 12/31/09
BASE YR + 1 CURRENT CASE: 12/31/10
PROJECTED TY CURRENT CASE: 12/31/11
WITNESS: TUDY

LINE NO.	(CONSOLIDATED OPERATIONS) INDICATORS	(1) DATA FROM HISTORIC BASE YR OR TY RELATED TO COMPANY'S PRIOR CASE 1904	(2) DATA FROM HISTORIC BASE YEAR RELATED TO COMPANY'S CURRENT CASE 1909	(3) YEAR AFTER CURRENT HISTORIC BASE YEAR WITHOUT ANY RATE INCREASE 1990	(4) PROJECTED TEST YEAR WITHOUT ANY RATE INCREASE 1991	(5) PROJECTED TEST YEAR INCLUDING REQUESTED RATE INCREASE 1991
	INTEREST COVERAGE RATIOS:					
1	INCLUDING AFUC IN INCOME BEFORE INTEREST CHARGES	3.1	1.9	1.0		
2	EXCLUDING AFUC FROM INCOME BEFORE INTEREST CHARGES	3.1	1.9	1.0		
	OTHER FINANCIAL RATIOS:					
3	AFUC AS A PERCENT OF INCOME AVAILABLE FOR COMMON	0.502	0.202	0.002	NOT AVAILABLE ON CONSOLIDATED BASIS UNTIL DECEMBER 1990 WHEN 1991 BUDGET	
4	PERCENT OF CONSTRUCTION FUNDS GENERATED INTERNALLY	902	432	432	WILL BE COMPLETED	
	PREFERRED DIVIDEND COVERAGE:					
5	INCLUDING AFUC	31.6	45.2	46.7		
6	EXCLUDING AFUC	31.4	45.1	46.6		
	RATIO OF EARNINGS TO FIXED CHARGES:					
7	INCLUDING AFUC	3.13	1.92	1.02		
8	EXCLUDING AFUC	3.12	1.92	1.02		
	EARNINGS PER SHARE:					
9	INCLUDING AFUC	\$1.47	\$1.20	\$1.31		
10	EXCLUDING AFUC	\$1.47	\$1.20	\$1.31		
11	DIVIDENDS PER SHARE	\$0.67	\$0.96	\$1.00		

FLORIDA PUBLIC UTILITIES COMPANY
DOCKET NO. 900151-GJ
MINIMUM FILING REQUIREMENTS
INDEX

RATE BASE SCHEDULES - PAGE 1

SCHEDULE NO.	TITLE	PAGE
B-1	BALANCE SHEET - ASSETS	7
B-1	BALANCE SHEET - LIABILITIES & CAPITALIZATION	8
B-2	ADJUSTED RATE BASE	9
B-3	RATE BASE ADJUSTMENTS	10-11
B-4	MONTHLY UTILITY PLANT BALANCES	12
B-5	COMMON PLANT ALLOCATED	13
B-5	COMMON PLANT ALLOCATED - DETAIL	14
B-5	LAND STRUCTURES & GENERAL PLANT ALLOCATED	15-19
B-6	ACQUISITION ADJUSTMENTS	20-21
B-7	PROPERTY HELD FOR FUTURE USE	22
B-7	PROPERTY HELD FOR FUTURE USE - DETAIL	23
B-8	CONSTRUCTION WORK IN PROGRESS	24
B-9	ACCUMULATED DEPRECIATION - MONTHLY BALANCES	25
B-10	ACCUMULATED AMORTIZATION - MONTHLY BALANCES	26
B-11	COMMON PLANT ACCUMULATED DEPRECIATION ALLOCATED	27
B-12	CUSTOMER ADVANCES FOR CONSTRUCTION	28
B-13	WORKING CAPITAL ALLOWANCE - AS	29
B-13	WORKING CAPITAL ALLOWANCE - LIABILITIES	30
B-14	MISCELLANEOUS DEFERRED DEBITS	31

FLORIDA PUBLIC UTILITIES COMPANY
DOCKET NO. 900151-GU
MINIMUM FILING REQUIREMENTS
INDEX

RATE BASE SCHEDULES - PAGE 2

SCHEDULE NO.	TITLE	PAGE
B-15	MISCELLANEOUS DEFERRED CREDITS	32
B-16	ADDITIONAL RATE BASE COMPONENTS	33
B-17	INVESTMENT TAX CREDITS - 3% AND 4% ITC DETAIL	34
B-17	INVESTMENT TAX CREDITS - 8% AND 10% ITC DETAIL	35
B-17	INVESTMENT TAX CREDITS - COMPANY POLICIES	36
B-17	INVESTMENT TAX CREDITS - SECTION 46(f) ELECTION	37
B-18	ACCUMULATED DEFERRED INCOME TAX - SUMMARY	38
B-18	ACCUMULATED DEFERRED INCOME TAX - STATE	39
B-18	ACCUMULATED DEFERRED INCOME TAX - FEDERAL	40

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE
BALANCE SHEETS BY PRIMARY ACCOUNT FOR THE HISTORIC DATE YEAR.TYPE OF DATA SOURCE:
HISTORIC DATE YEAR DATA: 12/31/07
WITNESS: TROY

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900131-00

LINE NO.	ASSETS	(1) DEC	(2) JAN	(3) FEB	(4) MAR	(5) APR	(6) MAY	(7) JUN	(8) JUL	(9) AUG	(10) SEP	(11) OCT	(12) NOV	(13) DEC	13 MONTH AVERAGE	REFERENCE
1	GAS PLANT IN SERV.	27,357,553	27,399,430	27,457,656	27,543,087	27,623,329	27,692,281	27,642,241	28,172,713	28,322,632	28,323,617	28,633,300	28,690,230	29,067,421	28,694,162	DATE BASE
2	COMMON PLANT	634,830	673,921	677,055	677,055	667,672	669,672	669,672	673,371	673,092	673,092	674,006	674,006	674,006	671,945	DATE BASE
3	CHIP	61,810	76,206	122,463	202,431	294,260	341,334	388,477	240,966	204,181	174,309	228,711	260,705	37,731	200,399	DATE BASE
4	GAS PLANT ACC. ADJ.	303,000	303,000	303,000	303,000	303,000	303,000	303,000	303,000	303,000	303,000	303,000	303,000	303,000	303,000	DATE BASE
5	GROSS UTILITY PLANT	28,377,601	28,413,832	28,560,576	28,726,393	28,880,669	29,066,687	29,263,790	29,390,430	29,504,103	29,675,218	29,859,545	29,934,509	30,062,630	29,200,106	DATE BASE
6	ACCUM. PROVISION FOR DEPR.	(8,702,373)	(8,729,337)	(8,797,057)	(8,841,102)	(8,854,776)	(8,893,401)	(8,940,809)	(9,001,736)	(9,040,751)	(9,124,637)	(9,192,600)	(9,262,644)	(9,263,940)	(8,971,949)	
7	NET PLANT	19,675,228	19,684,495	19,763,519	19,885,291	20,025,893	20,113,286	20,262,921	20,396,714	20,515,354	20,550,781	20,666,825	20,733,845	20,810,090	20,236,157	
8	INVESTMENT IN SUBSIDIARY CO.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	STAKING FUNDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	NON UTILITY PROPERTY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	TOTAL PROPERTY & INVEST.	19,675,228	19,684,495	19,763,519	19,885,291	20,025,893	20,113,286	20,262,921	20,396,714	20,515,354	20,550,781	20,666,825	20,733,845	20,810,090	20,236,157	
12	CASH	70,170	(249,721)	30,162	119,306	(209,509)	(119,765)	227,327	99,813	95,029	106,720	575,053	(310,620)	104,021	32,214	WORKING CAP.
13	WORKING FUNDS	7,401	7,130	8,150	8,196	8,776	26,326	26,799	26,799	27,103	27,199	27,126	27,126	27,241	19,650	WORKING CAP.
14	CUSTOMER ACCOUNTS REC.	1,064,796	2,100,166	2,162,291	1,004,933	1,900,504	1,730,297	1,716,197	1,036,361	1,555,140	1,447,544	1,505,006	1,643,570	2,022,527	1,790,263	WORKING CAP.
15	ACCTS. REC. - UNBILLED REVENUE	0	0	0	340,202	340,202	340,202	327,568	251,491	275,349	282,573	323,667	309,219	446,966	250,095	WORKING CAP.
16	ACCUM. PROVISION UNCOLL. ACCTS	(61,109)	(64,679)	(67,100)	(70,092)	(74,776)	(75,901)	(72,490)	(67,022)	(67,909)	(68,997)	(61,703)	(61,323)	(64,663)	(60,330)	WORKING CAP.
17	PLANT & OPER. MATERIAL & SUPPL.	335,525	330,595	309,274	339,922	337,002	369,230	369,910	357,273	332,470	324,777	332,566	320,430	341,560	339,003	WORKING CAP.
18	STORES EXPENSE	0	0	16	2,775	2,435	(17,270)	(22,077)	(14,656)	(10,992)	(6,542)	(17,959)	(0,900)	0	(7,234)	WORKING CAP.
19	PREPAYMENTS - INSURANCE	04,346	39,111	23,092	155,113	192,550	179,465	179,914	100,364	140,949	101,611	02,120	62,645	43,001	112,091	WORKING CAP.
20	PREPAYMENTS - PENSIONS	134,774	137,674	130,510	139,362	140,204	141,050	143,430	143,067	140,215	150,603	152,992	155,300	157,769	145,065	WORKING CAP.
21	INCOME TAX RECEIVABLE	167,500	59,664	0	0	0	0	02,605	95,036	140,051	05,304	95,203	97,016	130,906	73,003	WORKING CAP.
22		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
23		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	TOTAL CURR. & ACCR. ASSETS	2,623,411	2,367,900	2,604,995	2,926,917	2,654,300	2,501,634	2,950,431	2,901,204	2,636,293	2,530,792	2,814,279	2,242,441	3,210,296	2,696,393	
26	UNAMORTIZED DEBT EXPENSE	334,752	332,906	332,326	330,300	332,639	333,501	324,547	325,773	320,267	315,301	317,975	310,149	313,747	324,644	CAP. STRUCTURE
27	CLEARING ACCTS	0	(76)	(11)	(1,066)	(9,176)	(169)	2,079	1,223	0	(2,042)	11	0	0	(710)	WORKING CAP.
28	UNRECOVERED GAS COST	147,250	76,095	14,640	(74,913)	(30,596)	36,643	27,623	(12,625)	47,642	16,100	94,333	147,976	439,300	70,002	
29		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
30		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
31	TOTAL DEFERRED CHARGES	470,010	400,925	346,903	253,529	204,007	370,055	354,049	314,371	367,909	329,527	412,319	450,125	753,127	394,017	
32	TOTAL ASSETS	22,776,449	22,460,545	22,715,497	23,045,737	22,963,160	23,064,975	23,556,201	23,612,371	23,519,556	23,411,100	23,093,423	23,434,431	24,702,313	23,527,340	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE
BALANCE SHEETS BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SOURCE:

HISTORIC BASE YEAR DATA: 12/31/09

COMPANY: FPSC GAS OPERATIONS

WITNESS: TRUT

BUCKET NO.: 000151-00

LINE NO.	CAPITALIZATION & LIABILITIES	(1) DEC	(2) JAN	(3) FEB	(4) MAR	(5) APR	(6) MAY	(7) JUN	(8) JUL	(9) AUG	(10) SEP	(11) OCT	(12) NOV	(13) DEC	13 MONTH AVERAGE	REFERENCE
1	COMMON EQUITY	5,437,353	5,440,100	5,525,013	5,705,700	5,790,497	5,896,943	5,881,309	5,756,090	5,685,335	5,557,375	5,640,706	5,530,357	5,677,092	5,640,005	CAP. STRUCTURE
2	PREFERRED EQUITY	239,464	240,240	240,651	239,812	242,360	243,091	238,110	239,099	236,607	233,000	236,826	231,000	235,323	230,367	CAP. STRUCTURE
3	TOTAL STOCKHOLDERS EQUITY	5,676,817	5,680,340	5,765,664	6,025,512	6,040,857	6,140,034	5,919,427	5,996,739	5,921,942	5,791,183	5,805,532	5,762,165	5,913,015	5,806,772	
4	LONG-TERM DEBT	8,242,746	8,269,453	8,283,610	8,254,730	8,342,713	8,395,122	7,860,262	7,917,009	7,810,396	7,710,016	7,817,636	7,651,900	7,767,999	8,025,544	CAP. STRUCTURE
5		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	TOTAL LONG TERM DEBT	8,242,746	8,269,453	8,283,610	8,254,730	8,342,713	8,395,122	7,860,262	7,917,009	7,810,396	7,710,016	7,817,636	7,651,900	7,767,999	8,025,544	
7	NOTES PAYABLE	152,499	0	5,455	82,375	0	128,090	506,206	232,294	923,990	645,740	759,462	957,531	1,640,030	467,074	CAP. STRUCTURE
8	ACCOUNTS PAYABLE - GENERAL	1,704,130	1,516,382	1,472,293	1,401,793	1,417,367	1,455,091	1,56,002	1,421,056	1,346,000	1,153,340	1,322,797	1,329,540	1,099,616	1,461,990	WORKING CAP.
9	ACCOUNTS PAYABLE - OTHER	19,540	26,327	35,086	36,397	22,724	25,001	526,947	927,857	282,227	617,820	476,980	268,516	13,342	246,046	WORKING CAP.
10	SALARIES & WAGES ACCRUED	148,572	88,407	169,946	131,094	133,227	88,362	144,992	161,946	120,996	135,921	161,009	135,277	161,991	137,149	WORKING CAP.
11	CUSTOMER DEPOSITS	216,197	1,219,750	1,224,643	1,224,544	1,220,979	1,240,571	1,220,007	1,251,173	1,224,079	1,232,738	1,252,733	1,256,100	1,276,196	1,234,500	CAP. STRUCTURE
12	TAXES ACCRUED	77,074	64,740	123,796	120,044	37,050	70,047	241,701	122,229	267,399	313,132	300,370	343,000	42,906	164,709	WORKING CAP.
13	INTEREST ACCRUED	266,910	274,920	349,405	376,796	399,055	141,756	157,000	235,670	312,140	389,937	452,492	200,094	276,293	295,546	WORKING CAP.
14	DIVIDENDS DECLARED-PREF.	2,914	0	0	2,914	0	0	0	0	0	0	0	0	2,914	672	WORKING CAP.
15	TAX COLLECTIONS PAYABLE	241,474	276,304	272,491	279,951	206,310	196,914	155,042	196,506	204,327	212,450	216,565	257,370	302,957	232,263	WORKING CAP.
16	VACATION PAY ACCRUED	221,390	221,390	221,390	221,390	221,390	221,390	221,390	221,390	221,390	221,390	221,390	221,390	245,199	223,229	WORKING CAP.
17	MEDICAL INSURANCE RESERVE	67,510	68,117	49,049	33,523	40,976	56,066	62,120	41,001	20,520	26,420	21,920	21,056	41,200	44,599	WORKING CAP.
18	AUDIT FEES ACCRUED	33,530	36,524	23,109	11,820	14,006	17,792	20,777	20,495	23,601	26,667	29,653	32,630	34,765	25,116	WORKING CAP.
19																
20																
21	TOTAL CURR. & ACCRUED LIAB.	4,151,700	3,793,005	3,947,711	3,943,069	3,723,132	3,651,000	4,912,360	4,812,793	4,866,645	4,974,771	5,224,107	5,031,736	5,905,517	4,533,700	
22	CUSTOMER ADVANCES FOR CONST.	319,509	320,409	320,409	329,235	329,235	330,656	320,319	320,319	320,319	320,419	323,697	323,900	313,815	323,730	DATE BASE
23	UNAMORTIZED I. T. C.	1,015,072	1,012,646	1,009,420	1,006,193	1,002,967	999,740	996,513	993,287	990,061	986,834	983,600	980,382	977,155	996,514	CAP. STRUCTURE
24	ACCUMULATED DEFERRED INC. TAX	3,369,645	3,360,632	3,300,603	3,306,990	3,324,240	3,347,135	3,347,312	3,371,024	3,610,193	3,619,077	3,650,763	3,604,260	3,904,812	3,561,100	CAP. STRUCTURE
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	TOTAL DEFERRED CREDITS	4,705,106	4,709,767	4,710,512	4,842,426	4,856,450	4,877,531	4,864,144	4,805,430	4,920,573	4,927,130	4,946,060	4,900,550	5,195,702	4,801,344	
26	TOTAL CAPITAL & LIAB.	22,776,449	22,460,565	22,715,497	23,065,737	22,963,160	23,064,975	23,556,201	23,612,371	23,519,556	23,611,100	23,093,423	23,434,431	24,702,313	23,327,360	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH
AVERAGE RATE BASE AS ADJUSTED FOR THE HISTORIC RATE YEAR.TYPE OF DATA SOURCE:
HISTORIC RATE YEAR DATA: 12/31/09
UTHERS: BACHMAN

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900131-00

LINE NO.	UTILITY PLANT	AVERAGE PER MONTH	ADJUSTMENT SCH. D-3	ADJUSTED AVERAGE
1	PLANT IN SERVICE (D-4)	\$ 20,993,764	\$ (907,602)	\$ 20,086,162
2	COMMON PLANT ALLOCATED (D-5)	671,945	0	671,945
3	ACQUISITION ADJUSTMENT (D-6)	303,400	0	303,400
4	PROPERTY HELD FOR FUTURE USE (D-7)	0	0	0
5	CONSTRUCTION WORK IN PROGRESS (D-8)	200,399	0	200,399
6	TOTAL PLANT	\$ 20,177,700	\$ (907,602)	\$ 20,200,106
	DEDUCTIONS			
7	ACCUM. DEPR. - UTILITY PLANT (D-9)	\$ 0,813,676	\$ (439,999)	\$ 0,373,677
8	ACCUM. DEPR. - COMMON PLANT (D-11)	301,275	0	301,275
9	ACCUM. AMORT. - ACQ. ADJ. (D-6)	296,997	0	296,997
10	ACCUM. DEPR. - LEASEHOLD IMP	0	0	0
11	CUSTOMER ADV. FOR CONST. (?)	323,730	0	323,730
12	TOTAL DEDUCTIONS	\$ 9,735,678	\$ (439,999)	\$ 9,295,679
13	PLANT NET	\$ 20,442,030	\$ (529,603)	\$ 19,912,427
	ALLOWANCE FOR WORKING CAPITAL			
14	BALANCE SHEET METHOD (D-13)	\$ (135,645)	0	\$ (135,645)
15	TOTAL RATE BASE	\$ 20,306,385	\$ (529,603)	\$ 19,776,782
16	NET OPERATING INCOME (C-1)	\$ 1,049,003	\$ 90,069	\$ 1,167,072
17	RATE OF RETURN	5.272		5.912

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENT TO THE 13-MONTH RATE BASE FOR THE HISTORIC BASE YEAR. CALCULATE THE REVENUE IMPACT OF EACH ADJUSTMENT, ASSUMING THE REQUESTED RATE OF RETURN AND EXPANSION FACTOR REMAIN CONSTANT.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/09
WITNESS: BACKMAN

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 990331-00

ADJ. NO.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	REVENUE REQUIREMENT
<u>UTILITY PLANT IN SERVICE</u>						
1	304 PRODUCTION LAND	L. P. OPERATIONS	(792)	(792)		(117)
2	374 DISTRIBUTION LAND	NOT USED AND USEFUL	(7,500)	(7,500)		(1,113)
3	374 DISTRIBUTION LAND	L. P. OPERATIONS	(9,831)	(9,831)		(1,450)
4	389 GENERAL LAND	L. P. OPERATIONS	(10,905)	(10,905)		(1,610)
5	305 PRODUCTION STRUCTURES	L. P. OPERATIONS	(1,001)	(1,001)		(160)
6	311 L. P. GAS EQUIPMENT	L. P. OPERATIONS	(305,597)	(305,597)		(45,332)
7	375 DISTRIBUTION STRUCTURES	L. P. OPERATIONS	(89,597)	(89,597)		(13,291)
8	375 DISTRIBUTION STRUCTURES	MERCHANDISE OPERATIONS	(36)	(36)		(5)
9	387 DISTRIBUTION TOOLS & EQUIP.	L. P. OPERATIONS	(12,347)	(12,347)		(1,832)
10	390 GENERAL STRUCTURES	L. P. OPERATIONS	(72,630)	(72,630)		(10,775)
11	390 GENERAL STRUCTURES	MERCHANDISE OPERATIONS	(77,696)	(77,696)		(11,325)
12	392 TRANSPORTATION EQUIPMENT	L. P. OPERATIONS	(236,543)	(236,543)		(35,009)
13	391 - 390 GENERAL PLANT EQUIPMENT	L. P. OPERATIONS	(145,039)	(145,039)		(21,515)
		TOTAL UTILITY PLANT IN SERVICE	<u>(969,602)</u>	<u>(969,602)</u>	<u>0</u>	<u>(143,830)</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENT TO THE 13-MONTH RATE BASE FOR THE HISTORIC BASE YEAR. CALCULATE THE REVENUE IMPACT OF EACH ADJUSTMENT, ASSUMING THE REQUESTED RATE OF RETURN AND EXPANSION FACTOR REMAIN CONSTANT.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/89
WITNESS: DACHMAN

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-GU

ADJ. NO.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	REVENUE REQUIREMENT
<u>ACCU. DEPR. - UTILITY PLANT</u>						
1	305 PRODUCTION STRUCTURES	L. P. OPERATIONS	(671)	(671)		100
2	311 L. P. GAS EQUIPMENT	L. P. OPERATIONS	(220,907)	(220,907)		32,769
3	375 DISTRIBUTION STRUCTURES	L. P. OPERATIONS	(22,060)	(22,060)		3,274
4	375 DISTRIBUTION STRUCTURES	MERCHANDISE OPERATIONS	(9)	(9)		1
5	387 DISTRIBUTION TOOLS & EQUIP	L. P. OPERATIONS	(3,229)	(3,229)		479
6	390 GENERAL STRUCTURES	L. P. OPERATIONS	(15,852)	(15,852)		2,351
7	390 GENERAL STRUCTURES	MERCHANDISE OPERATIONS	(16,956)	(16,956)		2,515
8	392 TRANSPORTATION EQUIPMENT	L. P. OPERATIONS	(100,767)	(100,767)		14,940
9	391 - 390 GENERAL PLANT EQUIPMENT	L. P. OPERATIONS	(59,540)	(59,540)		8,832
		TOTAL UTILITY PLANT IN SERVICE	<u>(439,999)</u>	<u>(439,999)</u>	<u>0</u>	<u>65,269</u>
<u>ALLOWANCE FOR WORKING CAPITAL</u>						
10	(SEE SCHEDULE B-13 FOR DETAIL)		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL RATE BASE ADJUSTMENTS		<u>(529,603)</u> *****	<u>(529,603)</u> *****	<u>0</u> *****	<u>(70,561)</u> *****

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT
FOR THE HISTORIC BASE YEAR.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/09
WITNESS: BACKMAN

COMPANY: FPSC GAS OPERATIONS

DOCKET NO.: 900151-00

LINE NO.	A/C NO.	DESCRIPTION	1900 DEC	1909 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	13 MONTH AVERAGE
1	304	LAND	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	0	2,031
2	305	STRUCTURES & IMPROVEMENTS	5,707	5,707	5,707	5,707	5,707	5,707	5,707	5,707	5,707	5,707	5,707	5,707	0	5,260
3	311	LICENSED PETROLEUM GAS EQUIP.	331,043	331,043	331,043	331,043	331,043	331,043	331,043	331,043	331,043	331,043	331,043	331,043	0	305,597
4	342	GAS VALVES	30,795	30,795	30,795	30,795	30,795	30,795	30,795	30,795	30,795	30,795	30,795	30,795	0	32,027
5	374	LAND	85,634	85,634	85,634	85,634	85,634	85,634	85,634	85,634	85,634	85,634	85,634	85,634	85,634	85,634
6	375	STRUCTURES & IMPROVEMENTS	492,102	492,102	492,102	492,102	492,102	492,102	492,102	492,102	492,102	492,102	492,102	492,102	492,102	492,292
7	376.1	RAINS - PLASTIC	2,304,054	2,354,962	2,390,600	2,414,700	2,440,605	2,476,073	2,493,950	2,529,902	2,505,465	2,651,007	2,649,573	2,714,396	2,701,151	2,523,917
8	376.2	RAINS - OTHER	13,269,425	13,271,309	13,273,453	13,260,713	13,250,257	13,254,490	13,249,974	13,465,172	13,473,131	13,557,330	13,564,020	13,552,090	13,797,220	13,403,690
9	378	HEADS & REG STATION EQUIP-GEN	96,411	96,411	96,411	96,411	96,411	96,411	96,411	96,411	96,411	96,411	96,411	96,411	95,020	96,321
10	379	HEADS & REG STATION EQUIP-GATE	329,222	329,240	329,027	329,169	329,227	329,227	329,227	329,227	329,227	329,227	329,227	329,227	329,227	331,000
11	300.1	SERVICES - PLASTIC	3,442,430	3,495,042	3,537,109	3,572,246	3,617,067	3,652,160	3,703,044	3,754,020	3,812,404	3,867,367	3,927,543	3,960,002	4,030,320	3,723,230
12	300.2	SERVICES - OTHER	1,003,121	1,001,733	1,000,154	1,070,907	1,074,704	1,069,340	1,067,041	1,062,700	1,060,564	1,056,332	1,053,905	1,052,360	1,050,204	1,047,075
13	301	METERS	2,009,036	2,003,093	2,005,621	2,096,717	2,106,150	2,104,254	2,143,639	2,161,105	2,169,522	2,166,364	2,196,074	2,196,430	2,187,344	2,137,495
14	302	METER INSTALLATIONS	470,675	473,509	477,161	470,067	482,001	483,206	480,031	493,309	497,900	503,560	512,261	516,010	510,230	491,922
15	303	HOUSE REGULATORS	614,633	619,191	633,639	633,792	641,202	643,336	652,907	653,252	659,131	660,161	659,603	659,000	659,796	645,363
16	304	HOUSE REG-INST	212,052	213,935	215,044	210,017	219,090	221,632	223,471	225,301	228,625	230,244	233,010	236,006	230,020	224,409
17	305	IND HEADS & REG STA. EQUIP	62,745	62,745	62,745	62,745	62,745	62,745	62,745	62,745	62,745	62,745	62,745	62,745	62,745	62,745
18	307	OTHER EQUIPMENT	110,000	110,000	110,000	110,000	111,094	111,094	111,094	111,094	110,900	110,900	110,901	110,901	110,901	110,063
19	309	LAND & LAND RIGHTS	50,013	50,013	50,013	50,013	50,013	50,013	50,013	50,013	50,013	50,013	50,013	50,013	50,013	50,902
20	390	STRUCTURES & IMPROVEMENTS	366,030	366,030	366,030	366,030	366,030	366,030	366,030	366,030	366,030	366,030	366,030	366,030	372,370	367,264
21	391.1	OFFICE FURNITURE	104,602	104,602	104,602	105,021	105,021	105,021	105,021	105,021	105,021	105,021	105,021	104,004	105,507	104,970
22	391.2	OFFICE MACHINES	60,026	61,326	61,326	63,000	62,000	62,626	62,740	64,500	65,101	65,101	67,266	67,266	67,266	63,917
23	391.3	EMP EQUIPMENT	105,711	105,711	105,711	105,711	105,711	109,039	109,039	109,039	109,039	109,039	109,039	109,039	109,039	100,251
24	392.1	TRANS. EQUIP. - CARS	355,966	340,249	340,249	340,249	361,154	361,154	375,363	375,411	305,304	377,016	377,016	377,016	377,016	365,111
25	392.2	TRANS. EQUIP. - LT TRUCKS, VANS	919,431	802,720	070,691	070,691	070,691	070,691	070,691	070,691	070,691	070,691	070,691	070,691	070,691	002,135
26	392.4	TRANS. EQUIP. - TRAILERS	13,132	13,132	13,132	13,132	13,132	13,132	13,132	13,132	13,132	13,132	13,132	13,132	13,132	13,106
27	393	STORES EQUIPMENT	15,474	15,474	15,474	15,474	17,756	17,756	17,756	17,756	17,756	17,756	17,756	17,756	17,756	17,054
28	394	TOOLS, SHOP, GARAGE EQUIP	204,501	204,501	204,501	204,501	205,115	205,115	205,115	213,535	214,220	214,220	210,701	231,226	231,372	212,074
29	395	LABORATORY EQUIPMENT	4,350	4,350	4,350	4,350	4,350	4,350	4,350	4,350	4,350	4,350	4,350	4,350	4,350	4,350
30	396	POWER OPERATED EQUIPMENT	99,409	99,409	99,409	122,909	122,909	122,909	122,909	122,909	122,909	122,909	122,909	122,909	122,909	117,006
31	397	COMMUNICATION EQUIPMENT	140,030	140,030	140,030	145,209	112,276	112,276	112,276	112,276	112,276	112,276	112,276	112,973	112,973	121,512
32	398	RISC EQUIPMENT	11,940	11,940	11,940	11,940	11,940	11,940	11,940	11,940	11,940	13,213	13,213	13,213	13,213	12,332
33		UTILITY PLANT IN SERVICE	20,354,904	20,347,310	20,444,779	20,536,279	20,614,340	20,604,029	20,036,679	29,169,111	29,321,119	29,520,925	29,652,032	29,699,430	29,737,095	20,993,744
34	102	GAS PLANT PURCHASED OR SOLD	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34		TOTAL UTILITY PLANT	20,354,904	20,347,310	20,444,779	20,536,279	20,614,340	20,604,029	20,036,679	29,169,111	29,321,119	29,520,925	29,652,032	29,699,430	29,737,095	20,993,744

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF COMMON PLANT WITH THE 13 MONTH AVERAGE OF THE HISTORIC BASE YEAR DEREGATED BY THE AMOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS. THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/89

WITNESS: BACKMAN

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-00

LINE NO.	A/C NO.	DESCRIPTION	1980 DECEMBER	1989 JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	13 MONTH AVERAGE
1	389	LAND	\$ 145,767	\$ 145,767	\$ 145,767	\$ 145,767	\$ 145,767	\$ 145,767	\$ 145,767	\$ 145,767	\$ 145,767	\$ 145,767	\$ 145,767	\$ 145,767	\$ 145,767	\$ 145,767
2	390	STRUCTURES & IMPROVEMENTS	431,239	431,239	431,239	431,239	431,239	431,239	431,239	431,239	431,239	431,239	431,140	431,140	431,140	431,216
3	391.1	OFFICE FURNITURE	46,572	46,572	46,572	46,572	46,572	46,572	46,572	47,083	47,083	47,083	47,083	47,083	47,083	46,000
4	391.2	OFFICE MACHINES	18,116	18,116	18,116	18,116	18,116	18,116	18,116	18,116	18,116	18,116	18,590	18,590	18,590	18,225
5	391.3	COMPUTER EQUIPMENT	590,985	635,401	637,401	637,401	637,401	637,401	637,401	643,952	644,947	644,947	644,947	644,947	644,947	637,690
6	397	COMMUNICATION EQUIPMENT	15,419	15,419	19,440	19,440	5,205	5,205	5,205	5,205	5,205	5,205	5,205	5,205	5,205	8,966
7		TOTAL	\$ 1,256,890	\$ 1,292,514	\$ 1,290,535	\$ 1,290,535	\$ 1,204,300	\$ 1,204,300	\$ 1,204,300	\$ 1,291,362	\$ 1,292,357	\$ 1,292,357	\$ 1,292,732	\$ 1,292,732	\$ 1,292,732	\$ 1,200,600

			13 MONTH AVERAGE	GAS OPERATIONS 2	12 MONTH GAS OPERATIONS	METHOD OF ALLOCATION										
8	389	LAND	\$ 145,767	51.8721	75,609											
9	390	STRUCTURES & IMPROVEMENTS	431,216	51.872	223,672	SEE										
10	391.1	OFFICE FURNITURE	46,000	51.872	24,279											
11	391.2	OFFICE MACHINES	18,225	51.872	9,453	PAGE										
12	391.3	COMPUTER EQUIPMENT	637,690	52.422	334,281											
13	397	COMMUNICATION EQUIPMENT	8,966	51.872	4,651	2										
14		TOTAL	\$ 1,200,600		\$ 671,945	*****										

DETAIL OF COMMON PLANT - GENERAL OFFICE:

THE LAND AND STRUCTURE ABOVE ARE LOCATED AT 401 SOUTH DIXIE HIGHWAY, WEST PALM BEACH, FLORIDA 33402.
THE STRUCTURE CONSISTS OF A THREE STORY OFFICE BUILDING WHICH SERVES AS CORPORATE HEADQUARTERS AND LOCAL CUSTOMER SERVICES OFFICE.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF COMMON PLANT WITH THE 13 MONTH AVERAGE OF THE HISTORIC BASE YEAR SEGREGATED BY THE AMOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS. THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/87

WITNESS: BACKMAN

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-00

Line No.	Description	(A)	(B)	(C)	(D)	(E)
1		Allocation			Common	
2		Per Study	Allocation		Utility	
3	GENERAL OFFICE - WEST PALM BCH	Sq. Footage	Per Study-2		Plant	
4						
5	GENERAL ⁵ / ₂ ALL DIVISIONS	11,235	50.332		376,479	
6	LOCAL "A" WEST PALM BEACH	6,227	32.332		208,667	
7	LOCAL MERCHANDISING	1,790	9.342		60,283	
8						
9	TOTAL LAND, BLDG. & EQUIP.	19,260	100.002		645,429	
10	DATA PROCESSING EQUIPMENT.				591,183	
11						
12	TOTAL	19,260	100.002		1,236,532	
13		Customers				
14	ALLOCATION OF LOCAL "A"	1987	2		8 - Amount	
15						
16	FPUC - GAS OPERATIONS	26,435	81.622		178,314	
17	FLO-GAS CORP. (NON-REG.)	5,951	18.382		38,353	
18						
19	TOTAL	32,386	100.002		208,667	
20		Plant Invest.				
21	ALLOCATION OF GENERAL "X"	12/31/87	2		9 - Amount	
22						
23	FPUC - HIAHANNA ELECTRIC	12,039,430	19.78032		74,167	
24	- FERNANDINA BCH. ELECTRIC	14,506,227	23.73682		89,364	
25	- GAS OPERATIONS	26,694,568	43.68872		164,449	
26	- FERNANDINA BCH. WATER	4,520,191	7.39652		27,846	
27	FLO-GAS CORP. (NON-REG.)	3,352,477	5.48572		20,653	
28						
29	TOTAL	61,112,901	100.00002		376,479	
30						
31		Land, Bldg. and Equip.	Land, Bldg. and Equip. 2	Data Processing Equipment 2	Common Utility Plant	
32	COMPOSITE ALLOCATION					
33						
34	FPUC - HIAHANNA ELECTRIC	74,167	11.4982	14.9792	88,541	162,788
35	- FERNANDINA BCH. ELECTRIC	89,364	13.8502	12.9592	74,601	165,965
36	- GAS OPERATIONS	334,763	51.8782	52.4152	309,827	644,590
37	- FERNANDINA BCH. WATER	27,846	4.3182	5.9232	33,811	62,857
38	FLO-GAS CORP. (NON-REG.)	59,006	9.1482	11.1752	66,856	125,862
39	MERCHANDISING (NON-REG.)	60,283	9.3482	2.5492	15,867	75,350
40						
41	TOTAL	645,429	100.0002	100.0002	591,183	1,236,532
42						

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-00

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF PLANT WITH THE 13 MONTH AVERAGE OF THE HISTORIC BASE YEAR SEPARATED BY THE AMOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS. THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/09

WITNESS: BACHMAN

		DEPRECIATION RESERVE								
LINE NO.	ACCT DIVISION DESCRIPTION	TOTAL	ALLOCATION	NON-REGULATED			TOTAL	NON-REGULATED		
		13 MO AVG	2	13 MO AVG	HOSE	OTHER	13 MO AVG	L.P.	HOSE	OTHER
UTILITY PLANT IN SERVICE										
1	304 WPB									
2	LOTS 263 SEC 34 LANTANA YARD	2,031	39 LAND USE ANALYSIS	792						
3	TOTAL ACCOUNT 304	2,031		792	0	0	0 LAND			

4	374 WPB									
5	LOT 5, BLK 30 DISTRIBUTION YD	1,173	30 LAND USE ANALYSIS	352						
6	374 WPB									
7	LOTS 1,2,3,4 BLK 30 DISTRIBUTION YARD	41,055	20 LAND USE ANALYSIS	0,371						
8	374 WPB									
9	LOTS 6,7,8,9,10 BLK 32 DISTRIBUTION YARD	6,150	10 CUSTOMERS	1,100						
10	374 WPB	7,500	100 NOT USED AND USEFUL			7,500				
11	374 WPB	463	0 ALL NATURAL GAS USE							
12	374 SANFORD	20,407	0 ALL NATURAL GAS USE							
13	TOTAL ACCOUNT 374	85,634		9,831	0	7,500	0 LAND			

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 700151-00

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF PLANT WITH THE 13 MONTH AVERAGE OF THE HISTORIC BASE YEAR DERIVED BY THE AMOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS. THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/07

WITNESS: BACHMAN

						DEPRECIATION RESERVE						
ACCT DIVISION DESCRIPTION			TOTAL	ALLOCATION		NON-REGULATED			TOTAL	NON-REGULATED		
LINE NO.			13 MO AVG	%	BASIS	L.P.	ROSE	OTHER	13 MO AVG	L.P.	ROSE	OTHER
UTILITY PLANT IN SERVICE												
1	309 UPB	LOTS 405 BLK 27										
2		DISTRIBUTION YARD	10,316	10	CUSTOMERS	1,857						
3	309 UPB	LOTS 10,11,12 DELRAY										
4		DISTRIBUTION YARD	20,290	10	CUSTOMERS	5,072						
5	309 UPB	LOTS 283 SEC 34										
6		LANTANA YARD	170	39	LAND USE ANALYSIS	66						
7	309 SANFORD	BLK 700 OFFIC										
8		DISTRIBUTION YARD	8,435	26	LAND USE ANALYSIS	2,193						
9	309 DELAND	BLK 113 OFFICE AND										
10		DISTRIBUTION YARD	3,771	45	LAND USE ANALYSIS	1,677						
11	TOTAL ACCOUNT 309		50,902			10,905	0	0	0 LAND			

12	305 UPB	STORAGE BLDG-LANTANA YD	5,106	10	CUSTOMERS	919						
13	305 DELAND	L.P.STORAGE PUMP HOUSE	162	100	PROPANE OPERATIONS	162						
14	TOTAL ACCOUNT 305		5,268			1,081	0	0	3,269	671	0	0

15	311 ALL	L.P.GAS STORAGE EQUIPMENT	305,597	100	PROPANE OPERATIONS	305,597						
16	TOTAL ACCOUNT 311		305,597			305,597	0	0	220,907	220,907	0	0

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-00

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF PLANT WITH THE 13 MONTH AVERAGE OF THE HISTORIC BASE YEAR SEGREGATED BY THE AMOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS. THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/09
WITNESS: BACKMAN

		DEPRECIATION RESERVE									
LINE NO.	ACCT DIVISION DESCRIPTION	TOTAL	ALLOCATION	BASIS	NON-REGULATED			TOTAL	NON-REGULATED		
		13 MO AVG	2		L.P.	ROSE	OTHER	13 MO AVG	L.P.	ROSE	OTHER
UTILITY PLANT IN SERVICE											
1	375 WPB										
2	YARD IMPROVEMENTS-GRADING, FENCING, PAVING, ETC.	27,362	10 CUSTOMERS		4,925						
3	375 WPB										
4	DISTRIBUTION OFFICE-OLD 2ND & SAPODILLA	47,190	10 CUSTOMERS		8,494						
5	375 WPB										
6	DISTRIBUTION OFFICE-NEW 2ND & SAPODILLA	323,214	10 CUSTOMERS		58,179						
7	375 WPB										
8	SHEDS - STORAGE 2ND & SAPODIL	5,791	10 CUSTOMERS		1,042						
9	375 WPB										
10	GARAGE 2ND & SAPODILLA	14,772	10 CUSTOMERS		2,659						
11	375 WPB										
12	METER SHOP 2ND & SAPODILLA	18,143	10 CUSTOMERS		1,829						
13	375 WPB										
14	PARKING LOT 2ND & SAPODILLA	44,927	10 CUSTOMERS		8,007						
15	375 WPB										
16	GATE STATIONS L.W. RIV.BCH., WPB	830	0 ALL NATURAL GAS USE								
17	375 SANFORD										
18	YARD IMPROVEMENTS-FENCING PAVING, LIGHTING, ETC.	6,577	26 LAND USE ANALYSIS		1,710						
19	375 SANFORD										
20	SHEDS - STORAGE	6,747	14 CUSTOMERS		945						
21	375 SANFORD										
22	IMPROVEMENTS - OFFICE	190	11 CUSTOMERS		21						
23	375 SANFORD										
24	IMPROVEMENTS - OFFICE	190	19 ROSE FLOOR SPACE			36					
25	375 DELAND										
26	YARD IMPROVEMENTS - PAVING & PIPERACK	1,782	45 LAND USE ANALYSIS		802						
27	375 DELAND										
28	SHEDS - STORAGE	2,739	33 CUSTOMERS		904						
29	375 DELAND										
30	TOTAL ACCOUNT 375	492,292			89,597	36	0	121,251	22,068	9	0

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 990151-00

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF PLANT WITH THE 13 MONTH AVERAGE OF THE HISTORIC BASE YEAR DEPRECIATED BY THE AMOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS. THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/09
WITNESS: DACKMAN

LINE NO.	ACCT DIVISION DESCRIPTION	TOTAL 13 MO AVG	ALLOCATION 2	BASIS	DEPRECIATION RESERVE					
					NON-REGULATED			TOTAL		
					L.P.	HOUSE	OTHER	13 MO AVG	L.P.	HOUSE OTHER
1	390 UPD WAREHOUSE			50 HOUSE FLOOR SPACE		22,439				
2	2ND & SAPOTILLA	45,277		9 CUSTOMERS	4,675					
3	390 UPD WAREHOUSE			36 HOUSE FLOOR SPACE		2,610				
4	DELRAY	7,271		12 CUSTOMERS	873					
5	390 UPD OFFICE			22 HOUSE FLOOR SPACE		8,720				
6	DELRAY	39,676		14 CUSTOMERS	5,555					
7	390 UPD SHED - STORAGE									
8	LANTANA YARD	426		10 CUSTOMERS	77					
9	390 UPD MISC. IMPROVEMENTS-FENCING,									
10	PAVING, ALARM SYS, ETC.	7,212		10 CUSTOMERS	1,290					
11	390 SANFORD OFFICE	62,410		19 HOUSE FLOOR SPACE		11,859				
				11 CUSTOMERS	4,844					
12	390 SANFORD WAREHOUSE/DISTR. OFFICE	28,392		12 HOUSE FLOOR SPACE		3,487				
				16 CUSTOMERS	4,543					
13	390 DELAND OFFICE	147,113		16 HOUSE FLOOR SPACE		26,738				
				20 CUSTOMERS	46,792					
14	390 DELAND WAREHOUSE	9,479		10 HOUSE FLOOR SPACE		1,784				
				27 CUSTOMERS	2,559					
15	TOTAL ACCOUNT 390	347,264			72,430	77,696	0	80,140	15,852	16,954 0

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-50

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF PLANT WITH THE 13 MONTH AVERAGE OF THE HISTORIC BASE YEAR SEGREGATED BY THE AMOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS. THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/09
WITNESS: BACHMAN

ACCT DIVISION DESCRIPTION		TOTAL 13 MO AVG	ALLOCATION 2	BASIS	NON-REGULATED			DEPRECIATION RESERVE			
					L.P.	ROSE	OTHER	TOTAL 13 MO AVG	L.P.	ROSE	OTHER
LINE NO.	UTILITY PLANT IN SERVICE										
1	392 WPB	TRANSPORTATION EQUIP.	965,637	18 CUSTOMERS	173,815						
2	392 SANFORD	TRANSPORTATION EQUIP.	181,849	14 CUSTOMERS	25,462						
3	392 DELAND	TRANSPORTATION EQUIP.	112,926	33 CUSTOMERS	37,266						
4	TOTAL ACCOUNT 392		1,260,432		236,543	0	0	536,945	100,767	0	0
5	391-										
6	398 WPB	GENERAL PLANT	607,092	18 CUSTOMERS	109,277						
7	391-										
8	398 SANFORD	GENERAL PLANT	80,735	14 CUSTOMERS	11,383						
9	391-										
10	398 DELAND	GENERAL PLANT	74,119	33 CUSTOMERS	24,459						
11	TOTAL ACCOUNT 391-398		761,946		145,839	0	0	312,787	59,540	0	0
12	387 WPB	DISTR. - OTHER EQUIPMENT	97,142	9 ITEM ANALYSIS	8,743						
13	387 SANFORD	DISTR. - OTHER EQUIPMENT	8,705	27 ITEM ANALYSIS	2,350						
14	387 DELAND	DISTR. - OTHER EQUIPMENT	5,016	25 ITEM ANALYSIS	1,254						
15	TOTAL ACCOUNT 387		110,863		12,347	0	0	28,993	3,229	0	0

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FPSC GAS OPERATIONS

DOCKET NO.: 990151-00

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF PLANT WITH THE 13 MONTH AVERAGE OF THE HISTORIC BASE YEAR SEGREGATED BY THE AMOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS. THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED.

TYPE OF DATA SOURCE:

HISTORIC BASE YEAR DATA: 12/31/09

WITNESS: BACHMAN

		DEPRECIATION RESERVE								
LINE NO.	ACCT DIVISION DESCRIPTION	TOTAL 13 MO AVG	ALLOCATION 2 BASIS	NON-REGULATED			TOTAL 13 MO AVG	NON-REGULATED		
				L.P.	NOSE	OTHER		L.P.	NOSE	OTHER
UTILITY PLANT IN SERVICE										
1	392 UPB TRANSPORTATION EQUIP.	963,637	10 CUSTOMERS	173,815						
2	392 SANFORD TRANSPORTATION EQUIP.	181,869	14 CUSTOMERS	25,462						
3	392 DELAND TRANSPORTATION EQUIP.	112,926	33 CUSTOMERS	37,266						
4	TOTAL ACCOUNT 392	1,248,432		236,543	0	0	536,945	100,767	0	0
5	391-									
6	390 UPB GENERAL PLANT	667,092	10 CUSTOMERS	109,277						
7	391-									
8	390 SANFORD GENERAL PLANT	80,735	14 CUSTOMERS	11,303						
9	391-									
10	390 DELAND GENERAL PLANT	74,119	33 CUSTOMERS	24,459						
11	TOTAL ACCOUNT 391-390	761,946		145,039	0	0	312,787	59,540	0	0
12	387 UPB DISTR. - OTHER EQUIPMENT	97,142	9 ITEN ANALYSIS	8,743						
13	387 SANFORD DISTR. - OTHER EQUIPMENT	8,705	27 ITEN ANALYSIS	2,350						
14	387 DELAND DISTR. - OTHER EQUIPMENT	5,016	25 ITEN ANALYSIS	1,254						
15	TOTAL ACCOUNT 387	110,863		12,347	0	0	28,993	3,229	0	0

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE FOLLOWING INFORMATION RELATING TO EACH
ACQUISITION ADJUSTMENT INCLUDED IN THE RATE CASE.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/09

WITNESS: BACKMAN

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 990151-00

1. Describe the property acquired which resulted in the acquisition adjustment. 4. Was the property purchased from a related party?

- A. Sanford Distribution System
 B. Deland Distribution System
 C. Atlantis Distribution System
 D. University Park Distribution System
 E. North Palm Beach Distribution System

- A. NO
 B. NO
 C. NO
 D. NO
 E. NO

2. Date of acquisition.

- A. 1/1/65
 B. 6/1/67
 C. 7/31/67
 D. 10/23/75
 E. 7/22/80

5. Has the acquisition adjustment been approved by the Commission?

- A. YES
 B. YES
 C. NO
 D. NO
 E. NO

3. Amount of acquisition adjustment.

- A. 102,833
 B. 230,090
 C. 7,717
 D. (24,389)
 E. (12,051)

6. Provide the Docket No. and Order No. approving the acquisition adjustment.

- A. LTR 12/20/65 FROM F. N. ROHIG
 B. NOT ABLE TO LOCATE LETTER
 C. NONE
 D. NONE
 E. NONE

7. PROVIDE THE FOLLOWING INFORMATION FOR EACH ACQUISITION ADJUSTMENT.

YEAR	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	13 MO. AVG. / 12 MO. TOTAL

ACQUISITION ADJUSTMENT

ACCUMULATED AMORTIZATION

SEE PAGE 2

MONTHLY AMORTIZATION

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE FOLLOWING INFORMATION RELATING TO EACH
ACQUISITION ADJUSTMENT INCLUDED IN THE RATE CASE.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/97
WITNESS: DACHMAN

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-00

7. PROVIDE THE FOLLOWING INFORMATION FOR EACH ACQUISITION ADJUSTMENT.

	1998 DEC	1997 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	13 MO. AVG./ 12 MO. TOTAL
ACQUISITION ADJUSTMENT														
SANFORD	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833
DELAND	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090
ATLANTIS	7,717	7,717	7,717	7,717	7,717	7,717	7,717	7,717	7,717	7,717	7,717	7,717	7,717	7,717
UNIV. PARK	(24,309)	(24,309)	(24,309)	(24,309)	(24,309)	(24,309)	(24,309)	(24,309)	(24,309)	(24,309)	(24,309)	(24,309)	(24,309)	(24,309)
NO. PALM BCH.	(12,051)	(12,051)	(12,051)	(12,051)	(12,051)	(12,051)	(12,051)	(12,051)	(12,051)	(12,051)	(12,051)	(12,051)	(12,051)	(12,051)
TOTAL	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400
ACCUMULATED AMORTIZATION														
SANFORD	102,833	103,190	103,547	103,904	104,262	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	103,100
DELAND	190,644	19,411	200,170	200,945	201,712	202,479	203,246	204,013	204,780	205,547	206,314	207,081	207,848	203,246
ATLANTIS	3,47	3,404	3,490	3,512	3,525	3,539	3,552	3,566	3,579	3,593	3,606	3,620	3,633	3,552
UNIV. PARK	(9,477)	(8,734)	(8,709)	(8,644)	(8,699)	(8,954)	(9,000)	(9,043)	(9,110)	(9,173)	(9,220)	(9,263)	(9,330)	(9,000)
NO. PALM BCH.	(3,672)	(3,710)	(3,700)	(3,707)	(3,825)	(3,863)	(3,901)	(3,940)	(3,970)	(4,016)	(4,054)	(4,093)	(4,131)	(3,901)
TOTAL	292,597	293,641	294,686	295,730	296,775	296,834	296,722	297,409	298,096	298,784	299,471	300,158	300,845	296,997
MONTHLY AMORTIZATION														
SANFORD		357	357	357	357	(1,420)								0
DELAND		767	767	767	767	767	767	767	767	767	767	767	767	9,204
ATLANTIS		13	14	14	13	14	13	14	13	14	13	14	13	162
UNIV. PARK		(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(56)	(55)	(661)
NO. PALM BCH.		(30)	(30)	(39)	(30)	(30)	(30)	(39)	(30)	(30)	(30)	(30)	(30)	(450)
TOTAL		1,044	1,045	1,044	1,044	(740)	687	687	687	688	687	687	687	8,247

SCHEDULE D-7

PROPERTY HELD FOR FUTURE USE-13 MONTH AVERAGE

PAGE 1 OF 2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING PROPERTY HELD FOR FUTURE USE BY MONTH AND BY ITEM
FOR THE THIRTEEN MONTH PERIOD ENDING WITH THE LAST MONTH OF THE HISTORIC BASE YEAR.

TYPE OF DATA SOURCE:

HISTORIC BASE YEAR DATA: 12/31/89

WITNESS: DACHMAN

COMPANY: FPSC GAS OPERATIONS

DOCKET NO.: 900151-00

LINE NO.	ACCT. NO.	DESCRIPTION	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	13 MONTH AVERAGE
1			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE DETAILS FOR PROPERTY HELD FOR
FUTURE USE.TYPE OF DATA SOURCE:
HISTORIC BASE YEAR DATA: 12/31/09
WITNESS: BACHMAN

COMPANY: FPSC GAS OPERATIONS

DOCKET NO.: 900151-00

LINE NO.	DESCRIPTION	DATE OF ACQUISITION	LOCATION	REASON FOR PURCHASE	EXPENDITURES AS OF THE END OF THE HISTORIC BASE YEAR
1	None F				
	DATE CONSTRUCTION IS TO COMMENCE	DATE TO BE PLACED IN SERVICE	INDICATE CURRENT USE	ITEMS INCLUDED IN RATE BASE	

2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FPSC GAS OPERATIONS

DOCKET NO.: 900131-00

EXPLANATION: PROVIDE A SCHEDULE, SHOWING, BY MONTH, CONSTRUCTION WORK IN PROGRESS SEPARATED BY ITEMS ON WHICH ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (AFUDC) WAS CHARGED AND ON WHICH NO AFUDC WAS CHARGED. THE SCHEDULE SHALL INCLUDE A DESCRIPTION OF THE COMPANY'S POLICY AS TO WHICH JOBS RECEIVED AFUDC, TOGETHER WITH THE CALCULATIONS SUPPORTING THE AFUDC RATES.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/07

WITNESS: BACKMAN

DESCRIPTION		1900 DEC	1901 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	12 MONTH AVERAGE	
LINE NO.	AFUDC CHARGED DESCRIPTION	NONE														
1	F NONE	\$	0	0	0	0	0	0	0	0	0	0	0	0	0	
2			0	0	0	0	0	0	0	0	0	0	0	0	0	
3			0	0	0	0	0	0	0	0	0	0	0	0	0	
4			0	0	0	0	0	0	0	0	0	0	0	0	0	
5			0	0	0	0	0	0	0	0	0	0	0	0	0	
6			0	0	0	0	0	0	0	0	0	0	0	0	0	
7	TOTAL - A.F.U.D.C. CHARGED	\$	0	0	0	0	0	0	0	0	0	0	0	0	0	
=====																
AFUDC NOT CHARGED DESCRIPTION																
8	WPS DIVISION	\$	59,441	65,729	101,023	104,591	244,133	329,974	343,227	210,615	250,009	172,726	223,514	251,102	34,054	194,074
9	SANFORD DIVISION		2,175	8,462	19,060	20,223	20,412	0,206	21,656	30,033	33,054	1,265	2,017	3,965	070	13,247
10	DELAND DIVISION		102	2,095	2,300	(4,363)	(2,277)	3,152	3,594	310	310	310	3,100	5,710	1,999	1,270
11			0	0	0	0	0	0	0	0	0	0	0	0	0	0
12			0	0	0	0	0	0	0	0	0	0	0	0	0	0
13			0	0	0	0	0	0	0	0	0	0	0	0	0	0
14			0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	TOTAL C.W.I.P.	\$	61,010	76,206	122,463	202,451	204,260	341,334	308,477	240,944	204,101	174,309	228,711	260,705	37,731	208,599

DESCRIPTION OF COMPANY'S POLICY OF CHARGING A.F.U.D.C. ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION IS APPLIED ON CONSTRUCTION REQUIRING OVER ONE YEAR COMPLETION AND INVOLVE GROSS ADDITIONS TO PLANT IN EXCESS OF \$25,000 (FPSC RULE 25-7.0141).

CALCULATION OF HISTORIC BASE YEAR A.F.U.D.C. RATE: NOT APPLICABLE

* LIST BY ADDRESS OR CONSTRUCTION CATEGORY IF DETAIL IS NOT AVAILABLE

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DEPRECIATION RESERVE BALANCES FOR EACH ACCOUNT
ON SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED
TO THE AVERAGE MONTHLY BALANCE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/09
WITNESS: DACHMAN

COMPANY: FPUC GAS OPERATIONS

BUCKET NO.: 990151-00

LINE NO.	A/C NO.	DESCRIPTION	1900 DEC	1907 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	13 MONTH AVERAGE
1	305	STRUCTURES & IMPROVEMENTS	3,002	3,092	3,303	3,314	3,325	3,336	3,347	3,358	3,369	3,380	3,391	3,402	0	3,269
2	311	LIQUEFIED PETROLEUM GAS EQUIP.	235,301	234,631	234,761	237,491	238,221	238,951	239,681	240,411	241,141	241,871	242,601	243,331	0	220,987
3	362	GAS MILDERS	44,134	44,613	45,092	45,571	46,050	46,529	47,008	47,487	47,966	48,445	48,924	49,403	(17,740)	41,632
4	375	STRUCTURES & IMPROVEMENTS	115,101	114,126	117,151	118,176	119,201	120,226	121,251	122,276	123,301	124,326	125,351	126,377	127,403	121,251
5	376.1	WATERS - PLASTIC														0
6	376.2	WATERS - OTHER	4,000,743	4,001,517	4,024,292	4,040,063	5,009,864	5,051,727	5,094,114	5,136,602	5,179,278	5,222,101	5,265,324	5,308,616	5,268,870	5,008,701
7	378	MEAS & REG STATION EQUIP-GEN	23,275	23,340	23,821	24,094	24,367	24,640	24,913	25,186	25,459	25,732	26,005	26,278	25,966	24,860
8	379	MEAS & REG STATION EQUIP-GATE	65,955	66,962	68,324	69,444	70,568	71,693	72,818	73,943	75,068	76,193	77,318	78,443	79,568	72,792
9	380.1	SERVICES - PLASTIC														0
10	380.2	SERVICES - OTHER	1,370,109	1,391,354	1,405,002	1,418,545	1,432,173	1,445,904	1,459,708	1,473,637	1,487,681	1,501,863	1,516,171	1,530,625	1,507,579	1,440,354
11	381	METERS	579,104	585,103	591,004	596,913	602,833	608,820	614,787	620,861	626,985	633,132	639,270	646,122	623,500	612,965
12	382	METER INSTALLATIONS	161,826	162,045	163,070	164,904	165,942	166,986	167,925	168,992	170,161	171,240	172,331	173,441	168,250	167,602
13	383	HOUSE REGULATORS	103,391	107,337	109,299	111,306	113,313	115,343	117,308	119,440	121,515	123,603	125,694	127,783	119,250	116,667
14	384	HOUSE REG-INST	47,049	47,491	47,935	48,385	48,839	49,297	49,759	50,225	50,693	51,171	51,651	52,138	51,102	49,672
15	385	IND MEAS & REG STA EQUIP	24,003	24,997	25,191	25,385	25,579	25,773	25,967	26,226	26,485	26,744	27,003	26,629	22,500	25,630
16	387	OTHER EQUIPMENT	27,153	27,466	27,779	28,092	28,405	28,720	29,035	29,350	29,665	29,980	30,295	30,610	30,811	29,020
17	390	STRUCTURES & IMPROVEMENTS	74,932	75,757	76,582	77,407	78,232	79,057	79,882	80,707	81,532	82,357	83,182	84,007	88,287	80,140
18	391.1	OFFICE FURNITURE	35,647	35,970	36,293	36,616	36,940	37,264	37,588	37,912	38,236	38,560	38,884	39,208	39,987	37,623
19	391.2	OFFICE MACHINES	23,233	23,573	23,922	24,271	24,620	24,969	25,339	25,695	26,061	26,430	26,799	27,180	26,665	25,291
20	391.3	EMP EQUIPMENT	47,904	49,226	50,460	51,710	52,952	54,194	55,485	56,776	58,067	59,358	60,649	61,940	63,231	55,542
21	392.1	TRANS. EQUIP. - CARS	92,482	93,728	94,918	96,109	97,300	98,564	99,828	101,142	102,456	103,805	105,128	106,451	88,170	97,852
22	392.2	TRANS. EQUIP. - LT TRUCKS, VANS	451,901	457,878	463,816	469,327	475,038	480,749	486,460	492,171	497,882	503,593	509,304	515,015	483,073	483,539
23	392.4	TRANS. EQUIP. - TRAILERS	3,609	3,694	3,779	3,864	3,949	4,034	4,119	4,204	4,289	4,374	4,459	4,544	4,629	4,119
24	393	STORES EQUIPMENT	5,749	5,797	5,845	5,893	5,941	5,997	6,053	6,109	6,165	6,221	6,277	6,333	6,389	6,059
25	394	TOOLS, SHOP, GARAGE EQUIP	44,755	45,642	46,529	47,416	48,303	49,192	50,081	50,970	51,895	52,823	53,751	54,699	55,294	50,104
26	395	LABORATORY EQUIPMENT	131	147	163	179	195	211	227	243	259	275	291	307	323	227
27	396	POWER OPERATED EQUIPMENT	52,820	53,739	54,650	55,561	56,487	57,413	58,339	59,265	60,191	61,117	62,043	62,969	63,895	59,830
28	397	COMMUNICATION EQUIPMENT	90,950	92,201	93,444	94,712	95,995	97,277	98,568	99,859	101,150	102,441	103,732	105,023	72,405	95,347
29	398	MISC EQUIPMENT	2,011	2,094	2,177	2,260	2,343	2,426	2,509	2,592	2,675	2,758	2,841	2,924	2,009	2,440
30		DEPRECIATION RESERVE	8,577,004	8,638,520	8,743,410	8,825,200	8,907,403	8,989,616	9,072,300	9,155,056	9,239,636	9,323,002	9,408,404	9,493,522	8,873,404	9,020,697
31	100.3	R.V.T.P	0	(63,768)	(82,449)	(121,717)	(189,518)	(234,638)	(250,992)	(294,546)	(312,262)	(343,317)	(360,600)	(436,979)	0	(207,020)
32	100	TOTAL DEPRECIATION RESERVE	8,577,004	8,594,560	8,660,961	8,703,491	8,717,885	8,754,978	8,821,308	8,861,310	8,927,374	8,980,485	9,047,804	9,056,543	8,873,404	8,813,676

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMORTIZATION/RECOVERY RESERVE BALANCES
FOR EACH ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/09

WITNESS: BACKMAN

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 990151-G0

LINE NO.	A/C NO.	DESCRIPTION	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	12 MONTH AVERAGE
1			\$	00	00	00	00	00	00	00	00	00	00	00	00	0
2				0	0	0	0	0	0	0	0	0	0	0	0	0
3		SEE SCHEDULE D-9, C-17 AND C-18		0	0	0	0	0	0	0	0	0	0	0	0	0
4				0	0	0	0	0	0	0	0	0	0	0	0	0
5				0	0	0	0	0	0	0	0	0	0	0	0	0
6				0	0	0	0	0	0	0	0	0	0	0	0	0
7				0	0	0	0	0	0	0	0	0	0	0	0	0
8				0	0	0	0	0	0	0	0	0	0	0	0	0
9				0	0	0	0	0	0	0	0	0	0	0	0	0
10				0	0	0	0	0	0	0	0	0	0	0	0	0
11		TOTAL	\$	00	00	00	00	00	00	00	00	00	00	00	00	0

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE SAME DATA AS REQUIRED IN
SCHEDULE B-5 FOR DEPRECIATION/AMORTIZATION RESERVE BALANCES.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/09
WITNESS: BACHMAN

COMPANY: FPSC GAS OPERATIONS

DOCKET NO.: 900151-00

LINE NO.	A/C NO.	DESCRIPTION	1908 DECEMBER	1909 JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	13 MONTH AVERAGE
1	309	LAND	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2	390	STRUCTURES & IMPROVEMENTS	155,309	154,043	154,757	157,051	150,140	150,839	159,333	160,227	160,921	161,615	162,210	162,903	163,596	159,510
3	391.1	OFFICE FURNITURE	10,610	10,810	11,010	11,210	11,410	11,610	11,810	12,010	12,220	12,422	12,624	12,826	13,028	11,820
4	391.2	OFFICE MACHINES	1,299	1,337	1,415	1,493	1,571	1,649	1,727	1,805	1,883	1,961	2,039	2,119	2,199	1,727
5	391.3	COMPUTER EQUIPMENT	371,040	377,831	383,021	389,395	395,769	402,143	408,517	414,891	421,265	427,714	434,163	440,612	447,061	400,663
6	397	COMMUNICATION EQUIPMENT	4,160	4,264	4,360	4,492	(9,611)	(9,576)	(9,541)	(9,506)	(9,471)	(9,436)	(9,401)	(9,366)	(9,331)	(5,227)
7		TOTAL	\$ 542,454	\$ 549,513	\$ 556,571	\$ 564,049	\$ 557,292	\$ 564,673	\$ 572,054	\$ 579,435	\$ 586,810	\$ 594,276	\$ 601,635	\$ 609,094	\$ 616,553	\$ 576,493

			13 MONTH AVERAGE	GAS OPERATIONS 2	12 MONTH GAS OPERATIONS											
8	309	LAND	\$ 0	51.8724	0	METHOD OF ALLOCATION SEE SCHEDULE D-5 p2.										
9	390	STRUCTURES & IMPROVEMENTS	159,510	51.872	82,730											
10	391.1	OFFICE FURNITURE	11,820	51.872	4,131											
11	391.2	OFFICE MACHINES	1,727	51.872	896											
12	391.3	COMPUTER EQUIPMENT	400,663	52.422	214,221											
13	397	COMMUNICATION EQUIPMENT	(5,227)	51.872	(2,711)											

14		TOTAL	\$ 576,493	\$ 301,275												

METHOD OF ALLOCATION

SEE

SCHEDULE B-5 p.2.

DETAIL OF COMMON PLANT - GENERAL OFFICE:

THE LAND AND STRUCTURE ABOVE ARE LOCATED AT 401 SOUTH DIXIE HIGHWAY, WEST PALM BEACH, FLORIDA 33402.
THE STRUCTURE CONSISTS OF A THREE STORY OFFICE BUILDING WHICH SERVES AS CORPORATE HEADQUARTERS AND
LOCAL CUSTOMER SERVICES OFFICE.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING, BY MONTH, THE AMOUNT OF
CUSTOMER ADVANCES FOR CONSTRUCTION FOR THE 13-MONTH PERIOD
ENDING WITH THE LAST MONTH OF THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/89

WITNESS: BACHMAN

DOCKET NO.: 900151-00

LINE NO.	MONTH	AMOUNT
1	1988 DEC	\$ 317,589
2	1989 JAN	328,489
3	FEB	328,489
4	MAR	329,235
5	APR	329,235
6	MAY	336,656
7	JUN	328,319
8	JUL	328,319
9	AUG	328,319
10	SEP	328,419
11	OCT	323,697
12	NOV	323,908
13	DEC	313,815
14	TOTAL	\$ 4,288,489
		=====
15	13 MONTH AVERAGE	\$ 323,730
		=====

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE
WORKING CAPITAL ALLOWANCE FOR THE HISTORIC BASE YEAR.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/09
WITNESS: TROY

COMPANY: FPMC GAS OPERATIONS

DOCKET NO.: 990131-00

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS CONSOLIDATED	ADJUSTMENT			BASIS OF ALLOCATION	ADJUSTED AVERAGE GAS OPERATION
			NON UTILITY	CAPITAL STRUCTURE	OTHER		
CURRENT AND ACCRUED ASSETS							
1	CASH	\$ 78,744	\$	\$	\$ (46,550)	REVENUES	\$ 32,214
2	WORKING FUNDS	25,983			(4,333)	SPECIAL	19,650
3	CUSTOMER ACCOUNTS REC.	4,713,259			(2,914,996)	DIRECT	1,798,263
4	OTHER ACCOUNTS RECEIVABLE	43,832			(43,832)	N/A	0
5	ACCTS. REC. - UNBILLED REVENUE	539,434			(288,539)	DIRECT	250,895
6	ACCN. PROVISION UNCOLL. ACCTS.	(169,721)			101,343	DIRECT	(68,378)
7	FUEL STOCK	386,757			(386,757)	N/A	0
8	PLANT & OPER. MATERIAL & SUPPL.	1,283,540			(943,497)	SPECIAL	339,043
9	MERCHANDISE	236,495	(236,495)		0	N/A	0
10	STORES EXPENSE	(3,210)			(4,024)	SPECIAL	(7,234)
11	PREPAYMENTS - INSURANCE	275,654			(162,965)	REVENUE	112,691
12	PREPAYMENTS - PERS	250,107			(105,042)	PAYROLL	145,065
13	PREPAYMENTS - GT	156			(156)	N/A	0
14	INCOME TAX RECEIVABLE	83,794			(10,391)	SPECIAL	73,403
15	TOTAL CURRENT ASSETS	\$ 7,764,806	\$ (236,495)	\$ 0	\$ (4,831,919)		\$ 2,696,382
DEFERRED DEBITS							
16	UNAMORTIZED DEBT EXPENSE	\$ 817,044	\$	\$ (817,044)	\$	N/A	\$ 0
17	TEMPORARY FACILITIES	(571)			571	N/A	0
18	CLEARING ACCOUNTS	(678)			(32)	REVENUE	(710)
19	OTHER WORK IN PROGRESS	130,006			(130,006)	N/A	0
20	UNRECOVERED GAS COST	116,278			(116,278)	N/A	0
21	MISC. DEFERRED DEBITS	902			(902)	N/A	0
22	TOTAL DEFERRED DEBITS	\$ 1,043,003	\$ 0	\$ (817,044)	\$ (246,447)		\$ (710)
23	TOTAL CURRENT AND DEFERRED ASSETS	\$ 8,827,809	\$ (236,495)	\$ (817,044)	\$ (5,078,566)		\$ 2,695,682

NOTE: M/A = NOT APPLICABLE (DOES NOT PERTAIN TO NATURAL GAS OPERATIONS OR IS NOT INCLUDED IN WORKING CAPITAL)

SUPPORTING SCHEDULES: B-1, C-4, C-8

29

RECAP SCHEDULES: B-1, B-2, B-3

GRC110/B13

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE
WORKING CAPITAL ALLOWANCE FOR THE HISTORIC BASE YEAR.

COMPANY: FPMC GAS OPERATIONS

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/09

OTHERS: TRUE

DOCKET NO.: 990151-00

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS CONSOLIDATED		ADJUSTMENT	DAYS OF ALLOCATION	ADJUSTED AVERAGE GAS OPERATION
	<u>CURRENT LIABILITIES</u>		<u>NON UTILITY</u>	<u>CAPITAL STRUCTURE</u>	<u>OTHER</u>	
1	NOTES PAYABLE	\$ 1,190,733	\$	\$ (1,190,733)	N/A	\$ 0
2	ACCOUNTS PAYABLE - GENERAL	3,009,275			(2,210,277) SPECIAL	1,441,998
3	ACCOUNTS PAYABLE - OTHER	601,377			(335,531) REVENUE	246,046
4	SALARIES & WAGES ACCRUED	236,464			(99,315) PAYROLL	137,149
5	CUSTOMER DEPOSITS	2,309,440		(2,309,440)	N/A	0
6	TAXES ACCRUED	447,743			(203,034) SPECIAL	164,709
7	INTEREST ACCRUED	679,694			(304,140) PLANT	295,546
8	DIVIDENDS DECLARED - PREF.	1,644			(972) REVENUE	672
9	TAX COLLECTIONS PAYABLE	425,742			(193,479) DIRECT	232,263
10	VACATION PAY ACCRUED	304,070			(161,649) PAYROLL	223,229
11	MEDICAL INS. RESERVE	109,043			(64,444) REVENUE	44,599
12	PROPERTY DAMAGE RESERVE	2,440			(2,440) N/A	0
13	AUDIT FEES ACCRUED	64,430			(39,322) REVENUE	25,116
14	MISC. CURRENT LIABILITIES	(667)			667 N/A	0
15	TOTAL CURRENT LIABILITIES	\$ 10,413,472	\$ 0	\$ (3,700,173)	\$ (3,001,972)	\$ 2,831,327
	<u>DEFERRED CREDITS AND OPERATING RESERVES</u>					
16	CUSTOMER ADVANCES FOR CONSTR.	\$ 1,071,506	\$	\$	\$ (1,071,506) N/A	\$ 0
17	UNAMORTIZED INVEST. TAX CR.	2,296,751		(2,296,751)	N/A	0
18	TOTAL DEFERRED CREDITS AND OPERATING RESERVES	\$ 4,168,337	\$ 0	\$ (2,296,751)	\$ (1,071,506)	\$ 0
19	TOTAL LIABILITIES	\$ 14,581,809	\$ 0	\$ (6,076,924)	\$ (5,673,530)	\$ 2,831,327
20	TOTAL ASSETS LESS LIABILITIES	\$ (5,754,000)	\$ (236,495)	\$ 5,259,050	\$ 594,992	\$ (135,645)
21	NET WORKING CAPITAL INCLUDED IN RATE BASE (SCHEDULE B-2)	\$ (5,754,000)	\$ (236,495)	\$ 5,259,050	\$ 594,992	(135,645)

NOTE: N/A = NOT APPLICABLE (DOES NOT PERTAIN TO NATURAL GAS OPERATIONS OR IS NOT INCLUDED IN WORKING CAPITAL)

SUPPORTING SCHEDULES: B-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A 12-MONTH AVERAGE DETAILED
DESCRIPTION OF EACH TYPE OF ITEM INCLUDED IN MISCELLANEOUS DEFERRED
DEBITS FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SOURCE:
HISTORIC BASE YEAR DATA: 12/31/09
WITNESS: TONY

COMPANY: FPMC GAS OPERATIONS

DOCKET NO.: 900151-00

LINE NO.	DESCRIPTION	1900 DEC	1907 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	12 MONTH AVERAGE
OTHER WORK IN PROGRESS:															
1	NONE	00	00	00	00	00	00	00	00	00	00	00	00	00	0
2		00	00	00	00	00	00	00	00	00	00	00	00	00	0
3		00	00	00	00	00	00	00	00	00	00	00	00	00	0
4		00	00	00	00	00	00	00	00	00	00	00	00	00	0
5		00	00	00	00	00	00	00	00	00	00	00	00	00	0
6		00	00	00	00	00	00	00	00	00	00	00	00	00	0
7		00	00	00	00	00	00	00	00	00	00	00	00	00	0
8		00	00	00	00	00	00	00	00	00	00	00	00	00	0
9		00	00	00	00	00	00	00	00	00	00	00	00	00	0
10		00	00	00	00	00	00	00	00	00	00	00	00	00	0
11		00	00	00	00	00	00	00	00	00	00	00	00	00	0
12		00	00	00	00	00	00	00	00	00	00	00	00	00	0
13	TOTAL	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	0
=====															
MISCELLANEOUS DEFERRED DEBITS:															
14	NONE	00	00	00	00	00	00	00	00	00	00	00	00	00	0
15		00	00	00	00	00	00	00	00	00	00	00	00	00	0
16		00	00	00	00	00	00	00	00	00	00	00	00	00	0
17		00	00	00	00	00	00	00	00	00	00	00	00	00	0
18		00	00	00	00	00	00	00	00	00	00	00	00	00	0
19		00	00	00	00	00	00	00	00	00	00	00	00	00	0
20		00	00	00	00	00	00	00	00	00	00	00	00	00	0
21		00	00	00	00	00	00	00	00	00	00	00	00	00	0
22		00	00	00	00	00	00	00	00	00	00	00	00	00	0
23		00	00	00	00	00	00	00	00	00	00	00	00	00	0
24		00	00	00	00	00	00	00	00	00	00	00	00	00	0
25		00	00	00	00	00	00	00	00	00	00	00	00	00	0
26	TOTAL	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	0
=====															

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A 13-MONTH AVERAGE
DETAILED DESCRIPTION OF EACH TYPE OF ITEM INCLUDED IN OTHER
DEFERRED CREDITS FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/89
WITNESS: TROY

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-00

LINE NO.	DESCRIPTION	1988 DEC	1989 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	13 MONTH AVERAGE
1	NONE	00	00	00	00	00	00	00	00	00	00	00	00	00	0
2		00	00	00	00	00	00	00	00	00	00	00	00	00	0
3		00	00	00	00	00	00	00	00	00	00	00	00	00	0
4		00	00	00	00	00	00	00	00	00	00	00	00	00	0
5		00	00	00	00	00	00	00	00	00	00	00	00	00	0
6		00	00	00	00	00	00	00	00	00	00	00	00	00	0
7		00	00	00	00	00	00	00	00	00	00	00	00	00	0
8		00	00	00	00	00	00	00	00	00	00	00	00	00	0
9		00	00	00	00	00	00	00	00	00	00	00	00	00	0
10		00	00	00	00	00	00	00	00	00	00	00	00	00	0
11		00	00	00	00	00	00	00	00	00	00	00	00	00	0
12		00	00	00	00	00	00	00	00	00	00	00	00	00	0
13		00	00	00	00	00	00	00	00	00	00	00	00	00	0

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR ANY RATE BASE COMPONENT NOT ACCOUNTED FOR IN OTHER SCHEDULES,
PROVIDE THE 13 MONTH AVERAGE BALANCE FOR THE HISTORIC BASE YEAR.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/89
WITNESS: BACHMAN

COMPANY: FPUC GAS OPERATIONS

POCKET NO.: 900151-GU

DESCRIPTION

13-MONTH
AVERAGENON-
UTILITY
ALLOCATION
FACTORNON-
REGULATED
AMOUNT

BASIS FOR ALLOCATION

NONE

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE AN ANALYSIS OF ACCUMULATED TAX CREDITS GENERATED AND AMORTIZED ON AN ANNUAL BASIS BEGINNING WITH THE HISTORIC BASE YEAR IN THE LAST RATE CASE TO THE BEGINNING OF THE CURRENT HISTORIC BASE YEAR AND ON A MONTHLY BASIS FOR THE HISTORIC BASE YEAR. (EXCEPTION: ANNUAL DATA MAY BE SUBSTITUTED FOR MONTHLY DATA FOR THE 3% DEFERRED ITC). AMOUNTS PROVIDED BY THE REVENUE ACT OF 1971 AND SUBSEQUENT ACTS SHOULD BE SHOWN SEPARATELY FROM AMOUNTS APPLICABLE TO PRIOR LAWS. IDENTIFY PROGRESS PAYMENTS SEPARATELY.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/89
WITNESS: PARTNER

COMPANY: FPSC GAS OPERATIONS

DOCKET NO.: 900151-00

3% ITC								4% ITC					
LINE NO.	YEAR/MONTH	AMOUNT REALIZED		AMORTIZATION		ENDING BALANCE	BEGINNING BALANCE	AMOUNT REALIZED		AMORTIZATION		ENDING BALANCE	
		CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS			CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS		
01	1984	57,126			(3,132)	53,994	58,187				(2,532)	55,655	
02	1985	53,994			(3,133)	50,861	55,575				(2,531)	53,044	
03	1986	50,861			(2,869)	47,992	53,844				(2,315)	51,529	
04	1987	47,992			(2,869)	45,123	50,729				(2,316)	48,413	
05	1988	45,123			(2,869)	42,254	48,413				(2,316)	46,097	
06	1989/01	42			(239)	42,015	46,097				(193)	45,904	
07	1989/02				(239)	41,776	45,904				(193)	45,711	
08	1989/03	41,776			(239)	41,537	45,711				(193)	45,518	
09	1989/04	41,537			(239)	41,298	45,518				(193)	45,325	
10	1989/05	41,298			(240)	41,058	45,325				(193)	45,132	
11	1989/06	41,058			(239)	40,819	45,132				(193)	44,939	
12	1989/07	40,819			(239)	40,580	44,939				(193)	44,746	
13	1989/08	40,580			(239)	40,341	44,746				(193)	44,553	
14	1989/09	40,341			(239)	40,102	44,553				(193)	44,360	
15	1989/10	40,102			(239)	39,863	44,360				(193)	44,167	
16	1989/11	39,863			(239)	39,624	44,167				(193)	43,974	
17	1989/12	39,624			(240)	39,384	43,974				(193)	43,781	
13-MONTH AVERAGE							40,819	13-MONTH AVERAGE					44,939

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE AN ANALYSIS OF ACCUMULATED TAX CREDITS GENERATED AND AMORTIZED ON AN ANNUAL BASIS BEGINNING WITH THE HISTORIC BASE YEAR IN THE LAST DATE CASE TO THE BEGINNING OF THE CURRENT HISTORIC BASE YEAR AND ON A MONTHLY BASIS FOR THE HISTORIC BASE YEAR. (EXCEPTION: ANNUAL DATA MAY BE SUBSTITUTED FOR MONTHLY DATA FOR THE 3% DEFERRED ITC). AMOUNTS PROVIDED BY THE REVENUE ACT OF 1971 AND SUBSEQUENT ACTS SHOULD BE SHOWN SEPARATELY FROM AMOUNTS APPLICABLE TO PRIOR LAWS. IDENTIFY PROGRAMS PAYMENTS SEPARATELY.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/89

WITNESS: PARTNER

COMPANY: FPNC GAS OPERATIONS

DOCKET NO.: 900131-GU

8% ITC							10% ITC							
LINE NO.	YEAR/MONTH	AMOUNT REALIZED		AMORTIZATION			ENDING BALANCE	BEGINNING BALANCE	AMOUNT REALIZED		AMORTIZATION			ENDING BALANCE
		CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR			PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS			
01	1984	0	0	0	0	0	704,168	140,000	60	(27,223)			899,005	
02	1985	0	88,750	0	0	88,750	899,005	0	9	(31,608)			867,406	
03	1986	88,750	0	(2,045)	(2,489)	84,216	867,406	63,200	0	(28,980)			901,626	
04	1987	84,216			(2,488)	81,728	901,626	1,300	7,383	(31,508)			878,809	
05	1988	81,728			(2,489)	79,239	878,809		(3)	(30,524)			848,282	
06	1989/01				(207)	79,032	848,282			(2,587)			845,695	
07	1989/02	77,032			(207)	78,825	845,695			(2,587)			843,108	
08	1989/03	78,825			(208)	78,617	843,108			(2,587)			840,521	
09	1989/04	78,617			(207)	78,410	840,521			(2,587)			837,934	
10	1989/05	78,410			(207)	78,203	837,934			(2,587)			835,347	
11	1989/06	78,203			(208)	77,995	835,347			(2,587)			832,760	
12	1989/07	77,995			(207)	77,788	832,760			(2,587)			830,173	
13	1989/08	77,788			(207)	77,581	830,173			(2,587)			827,586	
14	1989/09	77,581			(208)	77,373	827,586			(2,587)			824,999	
15	1989/10	77,373			(207)	77,166	824,999			(2,587)			822,412	
16	1989/11	77,166			(207)	76,959	822,412			(2,587)			819,825	
17	1989/12	76,959			(208)	76,751	819,825			(2,586)			817,239	
13-MONTH AVERAGE							77,995	13-MONTH AVERAGE						832,760

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FPSC GAS OPERATIONS

DOCKET NO.: 990151-00

EXPLANATION: EXPLAIN ACCOUNTING POLICY AS TO THE METHOD OF AMORTIZATION FOR BOTH PROGRESS PAYMENT AND OTHER ITC. EXPLANATION SHOULD INCLUDE AT LEAST A DESCRIPTION OF HOW THE TIME PERIOD FOR AMORTIZATION IS DETERMINED, WHEN IT BEGINS, UNDER WHAT CIRCUMSTANCES IT CHANGES, ETC. IF THERE ARE UNUSED ITC, SUPPLY A SCHEDULE SHOWING YEAR GENERATED, AMOUNT GENERATED, TOTAL AMOUNT USED AND REMAINING PORTION.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/01
WITNESS: PARTNER

ACCOUNTING POLICIES:

DATEABLE AMORTIZATION IS BASED ON BOOK DEPRECIATION LIFE. DATA FROM PERIODIC DEPRECIATION STUDIES AS APPROVED BY THE FPSC. AMORTIZATION BEGINS THE CALENDAR YEAR FOLLOWING THE YEAR OF GENERATION.

THERE ARE NO CREDITS RELATED TO QUALIFIED PROGRESS PAYMENTS IN THE ACCUMULATED ITC BALANCES.

THERE ARE NO UNUSED ITC AVAILABLE.

THE COMPANY USES HALF YEAR CONVENTION IN THE YEAR PROPERTY IS PLACED IN SERVICE.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A COPY OF THE ELECTION MADE UNDER SECTION 46(f),
INTERNAL REVENUE CODE.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/87

WITNESS: PARTNER

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-00

COMPANY ELECTION UNDER SECTION 46(f)(2)(A) IRC:

COST OF SERVICE IS REDUCED BY A RATABLE PORTION OF THE CREDIT ALLOWED BY SECTION 38.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR EACH OF THE ACCUMULATED DEFERRED TAX ACCOUNTS,
 PROVIDE A SUMMARY OF THE ENDING BALANCES AS REPORTED ON PAGES 2
 AND 3 OF THIS SCHEDULE. THE SAME ANNUAL AND MONTHLY BALANCES
 SHOULD BE SHOWN.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/09

WITNESS: PARTNER

COMPANY: FPSC GAS OPERATIONS

BUCKET NO.: 900151-00

LINE NO.	YEAR/ MONTH	ACCOUNT NO. 1900			ACCOUNT NO. 2020			ACCOUNT NO. 2030			NET DEFERRED INCOME TAXES		
		STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
1	DEC 1905	4,955	39,165	44,120	209,822	2,431,910	2,641,732	30,644	270,830	300,602	235,511	2,662,703	2,898,294
2	DEC 1906	2,231	17,630	19,869	243,070	2,683,637	2,926,707	24,467	193,379	217,846	264,114	2,779,370	3,045,492
3	DEC 1907	14,300	90,341	112,649	285,740	2,730,767	3,016,507	23,395	166,799	190,194	294,827	2,793,225	3,088,052
4	DEC 1908	32,605	190,937	223,622	300,060	2,961,170	3,269,246	47,340	274,662	324,022	322,743	3,046,903	3,369,646
5	JAN 1909	32,730	191,243	223,981	310,163	2,975,417	3,283,580	45,167	263,866	309,033	322,592	3,046,040	3,368,632
6	FEB 1909	31,071	181,506	212,577	312,120	2,987,417	3,299,545	42,910	250,717	293,635	323,975	3,056,620	3,380,603
7	MAR 1909	20,311	110,644	130,955	314,191	3,001,417	3,315,608	40,204	202,061	242,265	342,164	3,164,034	3,506,998
8	APR 1909	19,913	116,322	136,235	316,233	3,014,417	3,330,650	40,209	201,624	241,833	344,529	3,179,719	3,524,248
9	MAY 1909	20,603	120,351	140,954	318,200	3,027,417	3,345,697	50,044	292,340	342,392	347,721	3,199,414	3,547,135
10	JUN 1909	21,063	123,030	144,101	320,291	3,032,503	3,352,794	41,614	296,925	338,539	340,042	3,206,470	3,547,312
11	JUL 1909	19,277	112,700	131,993	322,270	3,044,100	3,366,466	30,437	290,914	321,351	341,422	3,230,402	3,571,824
12	AUG 1909	17,101	101,693	119,101	324,204	3,055,441	3,379,645	46,344	303,305	349,649	353,140	3,257,053	3,610,193
13	SEP 1909	17,941	104,005	122,746	326,109	3,066,560	3,392,677	44,790	305,156	349,946	352,950	3,266,919	3,619,077
14	OCT 1909	17,540	102,507	120,055	327,982	3,077,517	3,405,499	54,564	310,755	373,319	364,990	3,293,765	3,650,763
15	NOV 1909	17,543	102,473	120,016	329,830	3,080,355	3,410,193	56,429	329,654	386,083	360,724	3,315,536	3,684,260
16	DEC 1909	22,303	106,546	200,049	310,179	3,114,035	3,432,214	67,453	394,040	461,493	363,329	3,321,529	3,684,050
12-MONTH AVERAGE		22,340	134,020	157,160	319,073	3,034,150	3,353,223	40,506	299,541	340,126	345,310	3,190,042	3,544,101

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FPWC GAS OPERATIONS

DUCKET NO.: 900151-00

EXPLANATION: FOR EACH OF THE ACCUMULATED DEFERRED TAX ACCOUNTS,
 PROVIDE ANNUAL BALANCES BEGINNING WITH THE YEAR OF THE LAST RATE
 CASE AND ENDING WITH THE BEGINNING OF THE HISTORIC BASE YEAR,
 AND MONTHLY BALANCES FOR THE CURRENT HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/09
 WITNESS: FURTHER

LINE NO.	YEAR/ MONTH	ACCOUNT NO. 1900					ACCOUNT NO. 2029					ACCOUNT NO. 2030				
		BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLURBACK TO CURRENT YEAR	ADJUST. DEBIT (CREDIT)	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLURBACK TO CURRENT YEAR	ADJUST. DEBIT (CREDIT)	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLURBACK TO CURRENT YEAR	ADJUST. DEBIT (CREDIT)	ENDING BALANCE
1	DEC 1985	2,875	(809)		2,067	4,955	181,612	28,100		110	209,822	26,600	4,044			30,644
2	DEC 1986	4,955	(2,724)		2,231	269,822	30,241		3,815	243,870	30,644	(6,177)				24,467
3	DEC 1987	2,231	12,677		14,308	243,870	28,400		13,462	285,740	24,467	(1,872)				23,395
4	DEC 1988	14,308	18,377		32,685	285,740	31,100	(6,554)	(2,518)	300,060	23,395	23,965				47,360
5	JAN 1989	32,685	53		32,738	300,060	2,095			310,163	47,360	(2,193)				45,167
6	FEB 1989	32,738	(1,447)		31,071	310,163	1,965			312,128	45,167	(2,249)				42,918
7	MAR 1989	31,071	(10,740)		20,311	312,128	2,063			314,191	42,918	5,366				48,284
8	APR 1989	20,311	(378)		19,913	314,191	2,042			316,233	48,284	(75)				48,209
9	MAY 1989	19,913	690		20,603	316,233	2,047			318,280	48,209	1,835				50,044
10	JUN 1989	20,603	440		21,043	318,280	2,011			320,291	50,044	(8,430)				41,614
11	JUL 1989	21,043	(1,770)		19,293	320,291	1,987			322,278	41,614	(3,177)				38,437
12	AUG 1989	19,293	(1,885)		17,408	322,278	1,926			324,204	38,437	7,907				46,344
13	SEP 1989	17,408	533		17,941	324,204	1,905			326,109	46,344	(1,554)				44,790
14	OCT 1989	17,941	(393)		17,548	326,109	1,873			327,982	44,790	9,774				54,564
15	NOV 1989	17,548	(5)		17,543	327,982	1,856			329,838	54,564	1,865				56,429
16	DEC 1989	17,543	8,487		(3,727)	22,363	329,838	(4,909)	(5,154)	(1,594)	318,179	56,429	(14,387)		25,411	67,453

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR EACH OF THE ACCUMULATED DEFERRED TAX ACCOUNTS,
PROVIDE ANNUAL BALANCES BEGINNING WITH THE YEAR OF THE LAST RATE
CASE AND ENDING WITH THE BEGINNING OF THE HISTORIC BASE YEAR,
AND MONTHLY BALANCES FOR THE CURRENT HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/89

WITNESS: PARTNER

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-50

ACCOUNT NO. 1900						ACCOUNT NO. 2020					ACCOUNT NO. 2030					
LINE NO.	YEAR/MONTH	BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLOWBACK TO CURRENT YEAR	ADJUST. DEBIT (CREDIT)	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLOWBACK TO CURRENT YEAR	ADJUST. DEBIT (CREDIT)	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLOWBACK TO CURRENT YEAR	ADJUST. DEBIT (CREDIT)	ENDING BALANCE
1	DEC 1985	25,133	(8,005)		22,837	39,163	2,200,551	222,200		1,159	2,431,910	232,483	37,555			270,038
2	DEC 1986	39,163	(21,527)			17,630	2,431,910	242,020		(70,381)	2,643,637	270,038	(76,659)			193,379
3	DEC 1987	17,630	80,703			98,341	2,643,637	142,500		(15,370)	2,730,767	193,379	(32,500)			160,799
4	DEC 1988	98,341	104,814		(14,220)	190,937	2,730,767	134,100		96,311	2,961,178	160,799	140,505		(24,642)	276,662
5	JAN 1989	190,937	304			191,243	2,961,178	12,239			2,973,417	276,662	(12,794)			263,866
6	FEB 1989	191,243	(9,737)			181,506	2,973,417	14,000			2,987,417	263,866	(13,149)			250,717
7	MAR 1989	181,506	(42,862)			138,644	2,987,417	14,000			3,001,417	250,717	31,344			282,061
8	APR 1989	138,644	(2,322)			136,322	3,001,417	13,000			3,014,417	282,061	(437)			281,624
9	MAY 1989	136,322	4,029			120,351	3,014,417	13,000			3,027,417	281,624	10,724			292,348
10	JUN 1989	120,351	2,687			123,038	3,027,417	5,164			3,032,583	292,348	4,577			296,925
11	JUL 1989	123,038	(10,338)			112,700	3,032,583	11,005			3,044,188	296,925	1,909			298,914
12	AUG 1989	112,700	(11,007)			101,693	3,044,188	11,253			3,055,441	298,914	4,391			303,305
13	SEP 1989	101,693	3,112			104,805	3,055,441	11,127			3,066,568	303,305	1,051			305,156
14	OCT 1989	104,805	(2,298)			102,507	3,066,568	10,949			3,077,517	305,156	13,599			318,755
15	NOV 1989	102,507	(34)			102,473	3,077,517	10,838			3,088,355	318,755	10,899			329,654
1	DEC 1989	102,473	49,694		34,379	186,546	3,088,355	3,203		22,477	3,114,035	329,654	28,208		34,098	394,040

FLORIDA PUBLIC UTILITIES COMPANY
DOCKET NO. 900151-GU
MINIMUM FILING REQUIREMENTS
INDEX

NET OPERATING INCOME SCHEDULES - PAGE 1

SCHEDULE NO.	TITLE	PAGE
C-1	ADJUSTED NET OPERATING INCOME	41
C-2	ADJUSTMENTS TO NET OPERATING INCOME	42
C-2	ADJUSTMENTS TO NET OPERATING INCOME - (CONT.)	43-44
C-3	OPERATING REVENUES BY MONTH	45
C-4	UNBILLED REVENUES	46-48
C-5	O & M EXPENSES BY MONTH	49
C-5	O & M EXPENSES BY MONTH - (CONT.)	50
C-6	ALLOCATION OF EXPENSES	51
C-7	CONSERVATION REVENUES AND EXPENSES	52
C-8	UNCOLLECTIBLE ACCOUNTS	53
C-8	UNCOLLECTIBLE ACCOUNTS - (CONT.)	54
C-9	ADVERTISING EXPENSES	55
C-10	CIVIC AND CHARITABLE CONTRIBUTIONS	56
C-11	INDUSTRY ASSOCIATION DUES	57
C-12	LOBBYING AND POLITICAL EXPENSES	58
C-13	RATE CASE EXPENSES	59
C-14	MISCELLANEOUS GENERAL EXPENSES	60
C-15	OUT OF PERIOD ADJUSTMENTS	61
C-16	GAIN/LOSS ON DISPOSITION OF PROPERTY	62
C-17	DEPRECIATION EXPENSE	63
C-18	AMORTIZATION/RECOVERY SCHEDULE	64

FLORIDA PUBLIC UTILITIES COMPANY
DOCKET NO. 900151-GJ
MINIMUM FILING REQUIREMENTS
INDEX

NET OPERATING INCOME SCHEDULES - PAGE 2

SCHEDULE NO.	TITLE	PAGE
C-19	ALLOCATION OF DEPR./AMORT. EXPENSE - COMMON PLANT	65
C-20	RECONCILIATION OF TOTAL INCOME TAX PROVISION	66
C-21	STATE AND FEDERAL INCOME TAX - CURRENT	67
C-22	INTEREST EXPENSE - INCOME TAX	68
C-23	BOOK / TAX DIFFERENCES - PERMANENT	69
C-24	DEFERRED INCOME TAX EXPENSE	70
C-25	DEFERRED INCOME TAX ADJUSTMENT	71
C-25	DEFERRED INCOME TAX ADJUSTMENT - (CONT.)	72
C-26	PARENT DEBT INFORMATION	73
C-27	INCOME TAX RETURNS	74
C-28	MISCELLANEOUS TAX INFORMATION	75
C-29	CONSOLIDATED RETURN	76
C-30	OTHER TAXES - DETAIL	77
C-30	OTHER TAXES - DETAIL - (CONT.)	78
C-31	OUTSIDE PROFESSIONAL SERVICES	79
C-32	AFFILIATED COMPANY TRANSACTIONS	80
C-33	WAGE & SALARY INCREASES COMPARED TO C.P.I.	81
C-34	O & M BENCHMARK COMPARISONS	82
C-35	O & M BENCHMARK BY FUNCTION	83
C-36	BASE YEAR RECOVERABLE O & M EXPENSES BY FUNCTION	84
C-37	O & M COMPOUND MULTIPLIER	85
C-38	O & M BENCHMARK VARIANCE BY FUNCTION	86-91

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF NET OPERATING
INCOME PER DOORS FOR THE HISTORIC BASE YEAR
AND THE PRIOR YEAR.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/09
HISTORIC BASE YR - 1: 12/31/00
WITNESS: TRU

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-00

NET OPERATING INCOME - HISTORIC BASE YEAR ENDED 12/31/09

LINE NO.	(1) PRIOR YEAR ENDED TOTAL COMPANY PER DOORS (BASE YEAR - 1)	(2) CURRENT HISTORIC BASE YEAR ENDED TOTAL COMPANY PER DOORS	(3) ADJUSTMENTS	(4) COMPANY ADJUSTED (2) + (3)	(5) REVENUE ADJUSTMENT	(6) JURISDICTIONAL AMOUNT PROPOSED RATES
1 OPERATING REVENUES	\$22,899,045	\$23,574,072	(\$15,354,993)	\$8,219,079	\$1,026,240	\$9,245,319
2 OPERATING EXPENSES:						
3 OPERATION & MAINTENANCE	19,524,454	20,547,420	(15,251,955)	5,295,465	3,499	5,298,964
4 DEPRECIATION & AMORTIZATION	902,069	971,870	(32,077)	939,793	0	939,793
5 TAXES OTHER THAN T	868,097	933,525	(106,482)	747,043	19,242	766,285
6 INCOME TAXES:						
7 - FEDERAL	23,930	(66,544)	(45,542)	(112,006)	322,424	210,338
8 - STATE	1,456	(23,712)	4,994	(18,718)	55,192	36,474
9 DEFERRED INCOME TAXES						
10 - FEDERAL	253,477	159,474	43,717	203,191	0	203,191
11 - STATE	27,917	20,876	14,303	35,179	0	35,179
12 INVESTMENT TAX CREDIT - NET	(38,640)	(38,640)	0	(38,640)	0	(38,640)
13 TOTAL OPERATING EXPENSES	21,564,162	22,504,269	(15,453,062)	7,051,207	400,357	7,451,564
14 OPERATING INCOME	\$1,335,483	\$1,069,803	\$98,069	\$1,167,872	\$625,883	\$1,793,755

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO
N.O.I. (FROM SCHEDULE C-1) AND THE REVENUE REQUIREMENT
EFFECT ON EACH. INDICATE WHICH ADJUSTMENTS WERE MADE
IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/07
WITNESS: TDDY

COMPANY: FPIC GAS OPERATIONS

DOCKET NO.: 990151-00

ADJUST. NO.	ADJUSTMENT TITLE	LAST RATE CASE	PRIMARY ACCOUNT	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT	REASON FOR ADJUSTMENT
OPERATING REVENUE								
R-1	PURCHASED GAS REVENUES	YES	0000	(15,265,015)	0	(15,265,015)	24,965,761	REMOVAL OF PGA FUEL REVENUE.
R-2	PURCHASED GAS OVERRECOVERY	YES	0051	(14,196)	0	(14,196)	23,217	REMOVAL OF PGA FUEL REVENUE.
R-3	PROPANE SALES TO SUBSIDIARY	YES	0952	(75,702)	(75,702)	0	123,941	NON-REGULATED L.P. OPERATIONS.
TOTAL REVENUE ADJUSTMENTS				(15,354,993)	(75,702)	(15,279,211)	25,112,919	
OPERATIONS & MAINTENANCE EXPENSE								
O-1	NATURAL GAS COSTS	YES	004	(15,414,907)	0	(15,414,907)	(25,210,900)	REMOVAL OF PGA FUEL COSTS.
O-2	PURCHASED GAS UNDERRECOVERY	YES	0041	277,926	0	277,926	454,545	REMOVAL OF PGA FUEL COSTS.
O-3	COMPANY USE GAS	YES	921	22,316	0	22,316	36,490	TO RECORD THE COMPANY USE PORTION OF PURCHASED GAS.
O-4	ODORANT EXPENSE	YES	0074	(12,249)	0	(12,249)	(20,033)	TO REMOVE OUT-OF-PERIOD EXPENSE.
O-5	UNCOLLECTIBLE ACCOUNTS	YES	904	(6,740)	0	(6,740)	(11,036)	TO ADJUST TO THREE YEAR AVERAGE CHARGE-OFFS.
O-6	EXPENSE RELATED TO PROPANE SALES	YES	041	(11,629)	(11,629)	0	(19,019)	NON-REGULATED L.P. OPERATIONS.
O-7	UNDISTRIBUTED PAYROLL	NO	9201	11,200	0	11,200	10,317	TO REMOVE OUT-OF-PERIOD PAYROLL ADJUSTMENT.
O-8	COMPANY NEWSLETTER EXPENSE	NO	9122	(1,294)	(1,294)	0	(2,116)	PORTION OF EXPENSE ALLOCATED TO OTHER OPERATIONS.
O-9	FERC REGULATORY EXPENSE	NO	920	(05,703)	0	(05,703)	(140,166)	TO REMOVE NON-RECURRING FERC COSTS RELATED TO GAS SUPPLY
O-10	DEPRECIATION STUDY EXPENSES	YES	923	2,400	0	2,400	3,925	TO RECORD ANNUAL EXPENSE OF DEPRECIATION STUDY.
O-11	SYSTEM MAPPING	NO	000	(12,900)	0	(12,900)	(21,090)	SANFORD SYSTEM MAPPING COMPLETE.
O-12	PIPING ALLOWANCES	NO	9161	(1,540)	0	(1,540)	(2,532)	TO REMOVE L.P. PIPING ALLOWANCES FROM REGULATED OPERATIONS.
O-13	MERCHANDISE ADVERTISING	YES	909, 913	(4,531)	(4,531)	0	(7,410)	TO REMOVE MERCHANDISE ADVERTISING FROM REGULATED OPERATIONS.
N-1	EXPENSE RELATED TO PROPANE SALES	YES	0433-0439	(5,606)	(5,606)	0	(9,169)	NON-REGULATED L.P. OPERATIONS.

SUPPORTING SCHEDULES: C-3, C-5, D-1

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SUPPORT

SCHEDULE C-2

NET OPERATING INCOME ADJUSTMENTS

PAGE 2 OF 3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-GU

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO
N.O.I. (FROM SCHEDULE C-1) AND THE REVENUE REQUIREMENT
EFFECT ON EACH. INDICATE WHICH ADJUSTMENTS WERE MADE
IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/09
UTILITY: TROY/BACHMAN/PARTNER

ADJUST. NO.	ADJUSTMENT TITLE	LAST DATE CASE	PRIMARY ACCOUNT	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT	REASON FOR ADJUSTMENT
B-2	WAREHOUSE ROOF REPAIRS	NO	004	(0,482)	0	(0,482)	(14,199)	REPAIRS HAVE A FIVE YEAR WARRANTY.
	TOTAL D & W ADJUSTMENTS			(15,251,955)	(23,060)	(15,228,895)	(24,944,401)	
	DEPRECIATION & AMORTIZATION							
D-1	DEPRECIATION COMPUTATION ADJ.	YES	403	(4,776)	0	(4,776)	(7,811)	TO CORRECT BOOK COMPUTATION.
D-2	NON-REGULATED DEPR. EXPENSE	YES	403	(27,321)	(27,321)	0	(44,683)	NON-REGULATED AND OTHER OPERATIONS.
	TOT DEPR. & AMORT. ADJUSTMENTS			(32,097)	(27,321)	(4,776)	(52,494)	
	TAXES OTHER THAN INCOME							
GT-1	PGA REVENUE TAXES	YES	408	(160,032)	0	(160,032)	(261,731)	REMOVAL OF PGA FUEL REVENUE TAXES.
GT-2	PROPERTY TAXES - L. P. & HDSE.	YES	408	(14,130)	(14,130)	0	(23,123)	NON-REGULATED OPERATIONS.
GT-3	PROPERTY TAXES - GENERAL OFFICE	YES	408	(13,799)	(13,799)	0	(22,568)	NON-REGULATED AND OTHER OPERATIONS.
GT-4	EMERGENCY EXCISE TAX	NO	408	1,487	0	1,487	2,432	TO REMOVE 1988 ADJUSTMENT.
	TOTAL TAXES OTHER THAN INCOME			(106,482)	(27,937)	(150,545)	(304,990)	
	FEDERAL INCOME TAXES							
FT-1	PRIOR YEAR ADJUSTMENT	NO	409.1	(96,955)	0	(96,955)	(150,569)	TO REMOVE 1988 ADJUSTMENT.
FT-2	INTEREST SYNCHRONIZATION	YES	409.1	14,290	0	14,290	23,371	TO ADJUST TO INTEREST EXPENSE IN COST OF MONEY CALCULATION (D-1).
FT-3	TAX EFFECT OF ABOVE OPER. ADJ.	YES	409.1	37,123	0	37,123	63,714	TAX EFFECT OF ABOVE OPERATION ADJUSTMENTS.
	TOTAL FEDERAL INCOME TAX ADJUSTMENTS			(45,542)	0	(45,542)	(74,484)	

SUPPORTING SCHEDULES: C-3, C-5, D-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO
N.O.I. (FROM SCHEDULE C-1) AND THE REVENUE REQUIREMENT
EFFECT ON EACH. INDICATE WHICH ADJUSTMENTS WERE MADE
IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/89
WITNESS: TROY/BACCHAM/PARTNER

COMPANY: FPSC GAS OPERATIONS

DOCKET NO.: 900151-60

ADJUST. NO.	ADJUSTMENT TITLE	LAST RATE CASE	PRIMARY ACCOUNT	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT	REASON FOR ADJUSTMENT
R-2	WAREHOUSE ROOF REPAIRS	NO	006	(8,602)	0	(8,602)	(14,199)	REPAIRS HAVE A FIVE YEAR WARRANTY.
	TOTAL D & W ADJUSTMENTS			(15,251,955)	(23,660)	(15,228,095)	(24,944,401)	
<u>DEPRECIATION & AMORTIZATION</u>								
D-1	DEPRECIATION COMPUTATION ADJ.	YES	403	(4,776)	0	(4,776)	(7,811)	TO CORRECT BOOK COMPUTATION.
D-2	NON-REGULATED DEPR. EXPENSE	YES	403	(27,321)	(27,321)	0	(44,603)	NON-REGULATED AND OTHER OPERATIONS.
	TOTAL DEPR. & AMORT. ADJUSTMENTS			(32,097)	(27,321)	(4,776)	(52,494)	
<u>TAXES OTHER THAN INCOME</u>								
GT-1	PGA REVENUE TAXES	YES	400	(160,032)	0	(160,032)	(261,731)	REMOVAL OF PGA FUEL REVENUE TAXES.
GT-2	PROPERTY TAXES - L. P. & HDSE.	YES	400	(14,130)	(14,130)	0	(23,123)	NON-REGULATED OPERATIONS.
GT-3	PROPERTY TAXES - GENERAL OFFICE	YES	400	(13,799)	(13,799)	0	(22,560)	NON-REGULATED AND OTHER OPERATIONS.
GT-4	EMERGENCY EXCISE TAX	NO	400	1,407	0	1,407	2,432	TO REMOVE 1988 ADJUSTMENT.
	TOTAL TAXES OTHER THAN INCOME			(106,402)	(27,937)	(150,545)	(304,990)	
<u>FEDERAL INCOME TAXES</u>								
FT-1	PRIOR YEAR ADJUSTMENT	NO	409.1	(96,955)	0	(96,955)	(150,569)	TO REMOVE 1988 ADJUSTMENT.
FT-2	INTEREST SYNCRONIZATION	YES	409.1	14,290	0	14,290	23,371	TO ADJUST TO INTEREST EXPENSE IN COST OF MONEY CALCULATION (D-1).
FT-3	TAX EFFECT OF ABOVE OPER. ADJ.	YES	409.1	37,123	0	37,123	60,714	TAX EFFECT OF ABOVE OPERATION ADJUSTMENTS.
	TOTAL FEDERAL INCOME TAX ADJUSTMENTS			(45,542)	0	(45,542)	(74,484)	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO
N.O.I. (FROM SCHEDULE C-1) AND THE REVENUE REQUIREMENT
EFFECT ON EACH. INDICATE WHICH ADJUSTMENTS WERE MADE
IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: TROY/PARTNER

COMPANY: FPSC GAS OPERATIONS

DOCKET NO.: 990151-G0

ADJUST. NO.	ADJUSTMENT TITLE	LAST RATE CASE	PRIMARY ACCOUNT	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT	REASON FOR ADJUSTMENT
STATE INCOME TAXES								
ST-1	PRIOR YEAR ADJUSTMENT	NO	409.2	(3,007)	0	(3,007)	(4,226)	TO REMOVE 1988 ADJUSTMENT.
ST-2	INTEREST SYNCRONIZATION	YES	409.2	2,446	0	2,446	4,000	TO ADJUST TO INTEREST EXPENSE IN COST OF MONEY CALCULATION (9-1).
ST-3	TAX EFFECT OF ABOVE OPER. ADJ.	YES	409.2	4,333	0	4,333	10,394	TAX EFFECT OF ABOVE OPERATION ADJUSTMENTS.
TOTAL STATE INCOME TAX ADJUSTMENTS				4,994	0	4,994	8,168	
DEFERRED FEDERAL INCOME TAXES								
DF-1	PRIOR YEAR ADJUSTMENT	NO	410.1	43,717	0	43,717	71,499	TO REMOVE 1988 ADJUSTMENT.
DEFERRED STATE INCOME TAXES								
DS-1	PRIOR YEAR ADJUSTMENT	NO	410.2	14,303	0	14,303	23,392	TO REMOVE 1988 ADJUSTMENT.
TOTAL ALL ADJUSTMENTS				(98,049)	(2,334)	(93,533)	(50,386,229)	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF OPERATING REVENUE BY MONTH,
AND TO TOTAL BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
UTIMEST: T00Y

COMPANY: FPUC GAS OPERATIONS

WCKET NO.: 900151-00

LINE NO.	A/C NO.	DESCRIPTION	(1) 1999 JANUARY	(2) FEBRUARY	(3) MARCH	(4) APRIL	(5) MAY	(6) JUNE	(7) JULY	(8) AUGUST	(9) SEPTEMBER	(10) OCTOBER	(11) NOVEMBER	(12) DECEMBER	TOTAL
1	400	RESIDENTIAL	6,728,314	6,694,698	7,045,811	6,945,878	6,446,322	6,416,693	6,117,281	5,395,345	5,394,010	5,394,311	5,582,187	7,731,536	6,392,346
2	400.11	COMM. & IND. - SMALL	227,299	227,646	233,324	191,406	185,733	78,957	64,135	98,940	66,478	78,738	149,873	254,261	1,688,830
3	400.12	COMM. & IND. - LARGE	732,342	737,009	794,951	642,122	651,767	783,173	667,367	941,331	579,199	511,219	585,950	674,811	7,771,161
4	401.22	COMM. & IND. - INTERM.	559,918	515,937	418,411	376,299	645,500	717,977	721,604	637,627	565,090	995,810	472,066	529,289	6,955,008
5	402	OTHER SALES TO PUBLIC AUTH.	49,503	47,266	55,790	42,110	30,892	27,286	19,998	17,164	23,682	27,692	48,539	51,768	433,450
6	403	UNBILLED REVENUES	0	0	3,392	0	0	(28,634)	(76,877)	23,858	7,224	41,294	(14,648)	123,966	88,575
7	405.1	OVERRECOVERIES - PURCH. GAS	(30,421)	(20,256)	(47,911)	36,499	48,678	(9,026)	(39,801)	40,898	(31,218)	24,987	24,933	24,923	14,196
8		SUB-TOTAL	2,266,915	2,183,100	2,153,928	1,994,393	1,920,972	1,906,126	1,774,507	1,714,583	1,605,225	1,673,971	1,760,000	2,398,554	23,344,574
9	408	MISC. SERVICE REVENUE	12,188	9,844	13,241	10,210	9,986	9,854	8,524	9,995	10,368	15,733	18,782	12,460	141,185
10	493	RENT FROM PROPERTY	0	450	150	150	150	150	150	150	150	150	150	150	1,950
11	495	OTHER GAS REVENUES	7,639	8,960	9,621	7,958	5,837	4,994	4,626	5,320	6,410	6,728	7,456	18,594	86,363
12		TOTAL OTHER OPER. REV	19,847	19,254	23,012	18,318	15,973	14,998	13,300	15,665	16,928	22,611	26,388	23,204	229,498
13		TOTAL OPER. REVENUES	62,286,762	62,202,354	62,176,940	62,012,711	61,936,945	61,921,424	61,787,887	61,730,248	61,622,153	61,696,582	61,786,388	62,413,758	623,574,872

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 990151-00

EXPLANATION: PROVIDE (1) THE DETAILED CALCULATION OF THE 12-MONTH AVERAGE BALANCE OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR RATE BASE AND (2) THE DETAILED CALCULATION OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR NET OPERATING INCOME. THE CALCULATIONS SHOULD BE SHOWN ON A MONTHLY BASIS. ALL SUPPORTING SCHEDULES SHOULD BE INSERTED IMMEDIATELY FOLLOWING THIS SCHEDULE.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/09

METERS: TRUE

COMPUTATION OF UNBILLED REVENUES

DIVISION: WEST PALM BEACH	1990 DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
1 Purchases - NCF	449,159	437,771	441,492	415,321	431,127	433,454	458,356	454,052	416,981	396,340	420,032	379,356	499,325
2 Less: Company Use	457	439	417	352	505	592	863	739	864	894	7,239	6,659	4,369
3 Less: Unaccounted for	0	0	0	0	0	0	0	0	0	0	0	0	0
4 Net Available for Sale	448,702	437,332	441,075	414,969	430,622	434,062	457,493	453,313	416,117	395,446	412,793	372,697	489,956
5 Less: Sales	439,004	436,527	431,372	426,335	431,728	439,159	473,680	479,047	487,416	413,797	384,627	366,900	426,050
6 Unbilled Units - NCF	29,698	(19,195)	(10,297)	(11,366)	(11,106)	15,703	(15,987)	(26,534)	8,701	(18,351)	28,166	5,997	63,906
7 Cumulative Unbilled Units	89,712	83,353	73,056	61,690	60,584	76,287	60,300	33,766	42,467	24,116	52,282	58,279	122,185
8 Total Revenue	1,719,453	1,719,453	1,719,453	1,749,709	1,749,709	1,749,709	1,662,440	1,662,440	1,662,440	1,386,001	1,386,001	1,386,001	1,000,917
9 Less: PGA Revenue	1,128,346	1,128,346	1,128,346	1,175,685	1,175,685	1,175,685	1,180,152	1,180,152	1,180,152	944,124	944,124	944,124	1,100,072
10 Less: Base Revenues-Interruptibles	20,270	20,270	20,270	16,044	16,044	16,044	22,140	22,140	22,140	20,135	20,135	20,135	17,666
11 Base Revenues	570,829	570,829	570,829	555,980	555,980	555,980	460,140	460,140	460,140	422,542	422,542	422,542	595,179
12 Sales - NCF	439,004	439,004	439,004	426,335	426,335	426,335	473,680	473,680	473,680	413,797	413,797	413,797	426,050
13 Sales - Interruptibles	209,282	209,282	209,282	153,902	153,902	153,902	281,679	281,679	281,679	247,660	247,660	247,660	177,974
14 NCF Sales	229,722	229,722	229,722	272,433	272,433	272,433	192,001	192,001	192,001	166,137	166,137	166,137	248,076
15 Base Revenue Factor (Ln. 11 / Ln14)	2.4049	2.4049	2.4049	2.0400	2.0400	2.0400	2.3966	2.3966	2.3966	2.5433	2.5433	2.5433	2.3992
16 Unbilled Revenues-UPB (Ln. 7 X Ln. 15)	222,923	207,121	181,535	125,897	123,640	155,686	144,512	80,922	101,774	61,335	132,971	148,223	293,144
17 Unbilled Revenues-Sanford (pg. 2)	81,470	66,746	71,780	54,232	42,490	38,123	34,615	30,595	34,549	30,436	43,770	56,634	92,719
18 Unbilled Revenues-DeLand (pg. 3)	53,980	46,982	53,742	34,813	32,176	28,101	26,738	26,131	22,484	23,078	22,730	28,236	61,101
19 TOTAL UNBILLED REVENUES	358,380	320,850	307,064	214,942	198,314	221,909	206,665	137,648	158,808	114,849	199,471	233,095	446,963

* DEDUCT INTERRUPTIBLE REVENUES IF INTERRUPTIBLE METERS ARE READ ON THE LAST DAY OF MONTH

SUPPORTING SCHEDULES: E-1 p.1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FPMC GAS OPERATIONS

DOCKET NO.: 900151-00

EXPLANATION: PROVIDE (1) THE DETAILED CALCULATION OF THE 12-MONTH AVERAGE BALANCE OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR DATE BASE AND (2) THE DETAILED CALCULATION OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR NET OPERATING INCOME. THE CALCULATIONS SHOULD BE SHOWN ON A MONTHLY BASIS. ALL SUPPORTING SCHEDULES SHOULD BE SUBMITTED IMMEDIATELY FOLLOWING THIS SCHEDULE.

TYPE OF DATA SOURCE:

HISTORIC BASE YEAR DATA: 12/31/09

WITNESS: TROY

COMPUTATION OF UNBILLED REVENUES

DIVISION: SANFORD	1908	1909											
	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
1 Purchases - NCF	54,182	44,739	50,109	44,913	34,509	30,706	26,752	25,799	27,301	25,765	32,910	30,002	71,477
2 Less: Company Use	23	14	15	19	24	26	32	73	04	01	720	300	210
3 Less: Unaccounted for	0	0	0	0	0	0	0	0	0	0	0	0	0
4 Net Available for Sale	54,159	44,725	50,174	44,894	34,545	30,680	26,700	25,686	27,217	25,684	32,190	30,494	71,259
5 Less: Sales	45,167	47,042	40,040	51,695	39,302	32,551	29,000	27,210	25,710	27,546	27,237	33,715	53,030
6 Unbilled Units - NCF	8,992	(2,317)	2,106	(6,001)	(5,017)	(1,871)	(3,100)	(1,532)	1,507	(1,062)	4,953	4,779	10,229
7 Cumulative Unbilled Units	34,037	27,003	29,999	23,100	10,171	16,300	13,192	11,660	13,167	11,305	16,250	21,037	39,266
8 Total Revenue	227,432	227,432	227,432	256,090	256,090	256,090	155,321	155,321	155,321	143,564	143,564	143,564	275,491
9 Less: PGA Revenue	120,990	120,990	120,990	137,257	137,257	137,257	70,467	70,467	70,467	70,653	70,653	70,653	151,532
10 Less: Base Revenues-Interruptibles	317	317	317	354	354	354	304	304	304	200	200	200	317
11 Base Revenues	106,117	106,117	106,117	119,279	119,279	119,279	76,550	76,550	76,550	72,631	72,631	72,631	123,642
12 Sales - NCF	45,167	45,167	45,167	51,695	51,695	51,695	29,000	29,000	29,000	27,546	27,546	27,546	53,030
13 Sales - Interruptibles	670	670	670	695	695	695	634	634	634	560	560	560	660
14 NCF Sales	44,497	44,497	44,497	51,000	51,000	51,000	29,174	29,174	29,174	26,978	26,978	26,978	52,362
15 Base Revenue Factor (Ln. 11 / Ln14)	2.3930	2.3930	2.3930	2.3300	2.3300	2.3300	2.6239	2.6239	2.6239	2.6922	2.6922	2.6922	2.3613
16 Unbilled Revenues-Sanford (Line 7 X Line 15)	81,470	64,746	71,700	54,232	42,490	38,123	34,615	30,595	34,549	30,436	43,770	56,636	92,719

* DEDUCT INTERRUPTIBLE REVENUES IF INTERRUPTIBLE METERS ARE READ ON THE LAST DAY OF MONTH

SUPPORTING SCHEDULES: E-1 p.1

47

RECAP SCHEDULES: C-2 p.1

GRC102/C4

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-00

EXPLANATION: PROVIDE (1) THE DETAILED CALCULATION OF THE 12-MONTH AVERAGE BALANCE OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR RATE BASE AND (2) THE DETAILED CALCULATION OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR NET OPERATING INCOME. THE CALCULATIONS SHOULD BE SHOWN ON A MONTHLY BASIS. ALL SUPPORTING SCHEDULES SHOULD BE INSERTED IMMEDIATELY FOLLOWING THIS SCHEDULE.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/07

METERS: TBYT

COMPUTATION OF UNBILLED REVENUES

DIVISION: DELAND	1900	1989											
	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
1 Purchases - NCF	43,960	40,205	43,007	40,233	33,350	31,004	25,502	22,501	23,254	23,342	26,262	29,603	34,933
2 Less: Company Use	16	13	13	14	21	24	42	53	60	36	506	537	150
3 Less: Unaccounted for	879	806	902	805	707	637	512	452	465	471	525	592	1,099
4 Net Available for Sale	43,065	39,466	44,172	39,414	34,622	31,185	25,020	22,076	22,729	23,015	25,231	28,474	33,679
5 Less: Sales	34,760	41,760	41,117	45,405	36,000	33,327	27,003	22,433	24,342	23,209	25,370	26,100	37,000
6 Unbilled Units - NCF	8,305	(2,294)	3,055	(5,989)	(1,386)	(2,142)	(2,055)	(357)	(1,613)	(194)	(147)	2,326	15,791
7 Cumulative Unbilled Units	24,390	21,232	24,287	18,298	16,912	14,770	11,915	11,550	9,945	9,751	9,604	11,930	27,721
8 Total Revenue	147,233	147,233	147,233	191,650	191,650	191,650	110,326	110,326	110,326	90,054	90,054	90,054	145,256
9 Less: PGA Revenue	90,431	90,431	90,431	124,161	124,161	124,161	71,057	71,057	71,057	57,401	57,401	57,401	105,025
10 Less: Base Revenues-Interruptibles	4,921	4,921	4,921	5,517	5,517	5,517	3,571	3,571	3,571	2,025	2,025	2,025	5,024
11 Base Revenues	51,881	51,881	51,881	61,972	61,972	61,972	42,090	42,090	42,090	30,620	30,620	30,620	55,207
12 Sales - NCF	34,760	34,760	34,760	45,405	45,405	45,405	27,003	27,003	27,003	23,209	23,209	23,209	37,000
13 Sales - Interruptibles	11,314	11,314	11,314	12,832	12,832	12,832	8,909	8,909	8,909	6,000	6,000	6,000	12,041
14 NCF Sales	23,446	23,446	23,446	32,573	32,573	32,573	18,074	18,074	18,074	16,321	16,321	16,321	25,047
15 Base Revenue Factor (Ln. 11 / Ln14)	2.2120	2.2120	2.2120	1.9026	1.9026	1.9026	2.2609	2.2609	2.2609	2.3660	2.3660	2.3660	2.2041
16 Unbilled Revenues-Deland (Line 7 X Line 15)	53,980	46,902	53,742	34,813	32,176	28,101	26,930	26,131	22,404	23,070	22,730	28,236	61,101

* DEDUCT INTERRUPTIBLE REVENUES IF INTERRUPTIBLE METERS ARE READ ON THE LAST DAY OF MONTH

SUPPORTING SCHEDULES: E-1 p.1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ACTUAL MONTHLY OPERATION AND
MAINTENANCE EXPENSES BY PRIMARY ACCOUNT FOR THE
HISTORIC BASE YEAR.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/09
WITNESS: TRUE

COMPANY: FPSC GAS OPERATIONS

DOCKET NO.: 900131-00

LINE NO.	A/C NO.	DESCRIPTION	(1) 1909 JAN	(2) FEB	(3) MAR	(4) APR	(5) MAY	(6) JUN	(7) JUL	(8) AUG	(9) SEP	(10) OCT	(11) NOV	(12) DEC	TOTAL
OTHER GAS SUPPLY EXPENSES															
OPERATION															
1	004	NATURAL GAS PURCHASES	61,001,011	61,330,832	61,250,005	61,293,564	61,325,340	61,311,475	61,253,117	61,170,325	61,033,191	61,142,505	61,157,547	61,717,907	15,414,907
2	004.1	UNDERRECOVERIES - GAS	40,742	41,171	41,670	173	(34,561)	194	247	(19,349)	234	(53,230)	(20,710)	(244,401)	(277,926)
3	007.4	OTHER PURCH. GAS EXPENSES	0	0	0	630	0	0	0	17,179	0	0	0	0	17,829
4		COST OF GAS	61,441,753	61,400,003	61,291,675	61,294,307	61,290,707	61,311,669	61,253,364	61,160,135	61,033,427	61,009,267	61,120,837	61,451,506	15,154,810
OTHER STORAGE EXP.-OPERATION															
5	041	OPERATION LABOR & EXPENSES	1,109	954	1,119	1,463	1,350	621	959	390	805	414	420	1,755	11,629
OTHER STORAGE EXP.-MAINT.															
6	043	MAINT. OF GAS HOLDERS	1,412	475	194	55	190	139	541	1,097	67	209	953	274	5,606
DISTRIBUTION EXPENSES - OPERATION															
7	070	SUPERVISION & ENGINEERING	11,003	13,025	13,705	12,106	14,005	14,467	15,210	13,614	14,042	15,337	14,797	16,073	169,144
8	071	DISTRIBUTION LOAD DISPATCHING	1,592	1,624	1,623	1,464	1,409	1,522	1,552	1,540	1,577	1,753	1,049	2,253	19,750
9	074	MAINS & SERVICES	12,430	12,236	14,467	32,709	18,940	26,437	14,498	(3,705)	13,040	11,990	14,039	17,102	104,975
10	075	REAS & REG - GENERAL	520	322	304	359	390	26	(1,327)	303	131	39	20	40	1,231
11	076	REAS & REG - INDUSTRIAL	911	879	954	821	629	1,044	(260)	510	342	175	125	121	7,059
12	077	REAS & REG - CITY GATE	690	250	375	590	412	635	391	442	701	1,009	795	897	7,363
13	078	METER & HOUSE REG EXPENSE	50,531	54,740	55,321	52,300	53,442	82,050	40,320	61,111	50,002	52,740	52,409	70,625	703,679
14	079	CUSTOMER INSTALLATIONS	10,554	9,464	7,449	9,331	7,200	13,354	10,693	10,600	12,336	7,243	7,020	20,667	126,935
15	080	OTHER EXPENSE	25,004	27,504	29,509	25,091	32,495	30,767	34,000	36,790	36,593	34,150	33,226	45,004	400,879
16	081	RENTS	0	0	634	2,220	200	80	0	53	0	0	159	0	3,340
17		TOTAL OPERATION	115,019	120,054	124,423	137,071	129,146	179,302	135,965	121,202	130,472	124,540	125,355	173,662	1,624,371
DISTRIBUTION EXPENSES - MAINTENANCE															
18	085	SUPERVISION & ENGINEERING	5,129	5,327	6,041	5,323	5,239	4,996	5,454	5,465	5,291	5,242	4,971	5,030	64,700
19	086	STRUCTURES & IMPROVEMENTS	164	1,547	252	253	7,933	112	166	374	101	1,034	112	100	12,300
20	087	MAINS	23,563	20,000	22,995	19,017	31,765	32,309	20,047	20,105	26,359	22,173	25,652	26,700	307,501
21	089	REAS & REG - GENERAL	0	0	0	0	0	0	0	200	267	105	251	0	911
22	090	REAS & REG - INDUSTRIAL	0	302	291	41	0	467	152	80	105	252	3	27	1,720
23	091	REAS & REG - GATE STATION	1,317	1,204	2,321	074	241	212	1,852	375	1,424	771	437	1,139	12,167
24	092	SERVICES	0,090	0,040	5,922	4,632	7,206	5,318	5,996	6,306	6,250	5,556	4,052	7,120	70,104
25	093	METERS & HOUSE REGULATORS	0,302	10,059	0,537	0,221	0,901	11,092	7,041	10,510	11,434	11,079	11,022	10,239	119,005
26	094	OTHER EQUIPMENT	722	206	24	42	16	5	92	123	67	24	0	0	1,321
27		TOTAL MAINTENANCE	40,175	55,493	46,303	40,403	61,309	55,311	41,000	51,034	51,370	47,116	47,300	51,251	597,833

SUPPORTING SCHEDULES:

49

RECAP SCHEDULES: C-1

GRC102/C3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ACTUAL MONTHLY OPERATION AND
MAINTENANCE EXPENSES BY PRIMARY ACCOUNT FOR THE
HISTORIC BASE YEAR.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/09
WITNESS: TRU

COMPANY: FPSC GAS OPERATION

DOCKET NO.: 000131-00

LINE NO.	A/C NO.	DESCRIPTION	(1) 1909 JAN	(2) FEB	(3) MAR	(4) APR	(5) MAY	(6) JUN	(7) JUL	(8) AUG	(9) SEP	(10) OCT	(11) NOV	(12) DEC	TOTAL
CUSTOMER ACCOUNTS EXPENSE															
1	901	SUPERVISION	\$ 3,306	\$ 3,461	\$ 3,062	\$ 3,240	\$ 3,900	\$ 3,306	\$ 3,251	\$ 3,436	\$ 1,971	\$ 2,265	\$ 2,713	\$ 3,092	\$ 37,099
2	902	METER READING EXPENSE	14,831	14,501	17,377	15,002	16,362	22,167	10,126	16,336	17,650	14,903	15,913	24,504	200,830
3	903	CDS RECORDS & COLLECTIONS	44,474	49,661	42,695	43,409	42,964	56,257	41,959	40,431	47,122	41,069	44,041	62,000	564,970
4	904	UNCOLLECTIBLE ACCOUNTS	6,095	6,539	6,704	5,275	4,711	4,791	4,585	3,982	3,904	3,002	4,906	6,509	62,283
5	905	MISCELLANEOUS	2,723	5,719	2,900	2,067	3,431	5,170	3,550	3,290	3,030	4,012	3,427	3,923	44,926
6		TOTAL CUSTOMER ACCOUNTS EXP	72,029	79,731	72,010	70,761	71,516	71,771	71,459	75,403	74,573	66,211	71,000	100,836	910,100
CUSTOMER SVCE & INFORMATION															
7	908	CUSTOMER ASSIST. EXPENSES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 200	\$ 200
8	909	INFORM. & INSTR. ADVERTISING	322	1,605	3,501	226	1,739	1,040	539	1,833	694	682	1,310	652	14,231
9		TOTAL CUST' SVCE & INFO	322	1,605	3,501	226	1,739	1,040	539	1,833	694	682	1,310	932	14,511
SALES EXPENSE															
10	911	SUPERVISION	\$ 5,700	\$ 6,557	\$ 5,794	\$ 5,642	\$ 5,610	\$ 6,570	\$ 6,031	\$ 5,951	\$ 5,670	\$ 4,997	\$ 5,779	\$ 6,539	\$ 70,944
11	912	DEMONSTRATING & SELLING	26,340	27,044	26,623	27,105	24,063	35,275	25,250	25,002	27,220	23,000	22,357	35,272	326,399
12	913	ADVERTISING	(96)	1,725	2,630	837	163	27	755	1,347	1,160	1,000	100	991	10,791
13	916	MISC. SALES EXPENSE	9,592	10,122	6,040	7,305	0,040	13,054	6,660	11,919	10,919	0,902	0,271	0,605	111,213
14		TOTAL SALES EXPENSE	\$ 41,632	\$ 45,400	\$ 41,103	\$ 40,969	\$ 39,492	\$ 53,734	\$ 38,704	\$ 44,299	\$ 44,977	\$ 30,947	\$ 36,555	\$ 51,407	\$ 519,347
ADMINISTRATIVE & GEN EXP															
15	920	ADMIN & GEN SALARIES	\$ 51,647	\$ 48,729	\$ 46,794	\$ 47,810	\$ 40,390	\$ 56,446	\$ 51,072	\$ 53,346	\$ 50,171	\$ 50,346	\$ 51,642	\$ 60,093	\$ 625,294
16	920.1	UNDISTRIBUTED PAYROLL	16,420	647	13,305	(1,145)	(60,000)	20,143	14,165	41,686	(9,936)	24,450	37,620	(100,950)	(11,595)
17	921	OFFICE SUPPLIES & EXP	11,773	13,133	10,935	13,303	15,273	12,602	7,640	10,522	8,714	7,995	15,642	10,235	137,775
18	922	ADMIN EXP TRANS (CR)	0	(9,047)	(9,596)	(9,072)	(11,539)	(12,031)	(13,003)	(13,633)	(14,031)	(13,705)	(10,435)	(26,192)	(143,964)
19	923	OUTSIDE SERVICES EMPLOYED	11,023	8,016	6,463	9,593	4,236	13,745	2,335	16,595	10,171	15,533	9,050	6,215	113,775
20	924	PROPERTY INSURANCE	1,721	1,721	1,800	1,766	1,766	1,766	1,766	1,766	1,766	1,766	1,766	1,766	21,216
21	925	INJURIES & DAMAGES	44,004	44,319	32,762	42,361	27,049	33,067	35,296	35,475	35,005	35,209	35,000	67,600	460,195
22	926	EMPLOYEE PENSION & BENEFITS	14,315	17,106	10,304	17,041	17,496	16,590	16,065	10,025	10,621	10,100	17,764	49,316	230,911
23	920	REGULATORY COMMISSION EXP.	4,360	1,709	10,114	5,002	10,753	0,745	377	20,519	25,734	12,229	21,230	0	136,060
24	930	MISC. GENERAL EXPENSE	4,904	5,533	5,944	9,221	3,124	15,041	5,090	4,934	1,446	1,612	4,505	3,009	66,923
25	931	RENTS	104	104	104	104	104	104	104	104	104	104	104	104	2,200
26	932	MAINT OF GENERAL PLANT	5,107	2,744	2,001	2,702	2,396	6,147	4,250	4,590	4,364	4,343	2,031	3,164	45,599
27		TOTAL A & G EXPENSE	\$ 165,554	\$ 134,074	\$ 140,050	\$ 130,854	\$ 99,120	\$ 174,053	\$ 125,965	\$ 202,009	\$ 131,409	\$ 150,142	\$ 107,775	\$ 76,200	\$ 1,701,205
28		TOTAL EXPENSE	\$1,007,005	\$1,037,739	\$1,729,346	\$1,724,309	\$1,654,729	\$1,049,720	\$1,669,296	\$1,666,290	\$1,475,002	\$1,525,520	\$1,599,505	\$1,907,903	\$ 20,547,420

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 990151-60

EXPLANATION: PROVIDE A SCHEDULE DETAILING EXPENSES WHICH ARE SUBJECT TO ALLOCATION BETWEEN REGULATED AND NON-REGULATED OPERATIONS SHOWING GROSS AMOUNTS AND AMOUNTS ALLOCATED TO REGULATED EXPENSES AND A DETAILED DESCRIPTION OF ALLOCATION USED.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/09

WITNESS: TROY

LINE NO.	DESCRIPTION	ACCOUNT NUMBERS	GROSS AMOUNT	ALLOCATED TO NON-REGULATED		REGULATED AMOUNT		DESCRIPTION OF ALLOCATION METHODS(SEE NOTE)
				PERCENTAGE	AMOUNT	GAS	OTHER	
1	ADMINISTRATIVE SALARIES	920	1,033,100	9.40%	97,095	625,295	309,990	PAYROLL BASE
2	OFFICE SUPPLIES & EXPENSES	921	234,924	9.64%	22,694	137,751	74,479	PAYROLL BASE
3	OUTSIDE SERVICES	923	200,764	4.34%	8,721	113,773	70,270	REVENUE BASE
4	PROPERTY INSURANCE	924	50,932	3.02%	2,252	21,210	35,462	PROPERTY BASE
5	INJURIES & DAMAGES	925	090,360	9.45%	84,070	460,195	345,295	REVENUE & PAYROLL BASE
6	PENSIONS	9261	(33,396)	13.75%	(4,593)	(19,001)	(9,722)	PAYROLL BASE
7	EMPLOYEE BENEFITS	9262	470,724	12.25%	57,661	257,992	155,071	PAYROLL BASE
8	MISCELLANEOUS GENERAL EXPENSES	930	110,220	4.11%	4,533	66,945	30,750	REVENUE BASE
9	MAINTENANCE OF GENERAL PLANT	935	77,247	4.76%	3,670	45,600	27,969	COMMON PLANT BASE
TOTAL			1,705,620		153,452	909,042	643,126	
			*****		*****	*****	*****	

NOTE: THE ABOVE FIGURES REPRESENT THE TOTAL CHARGES TO THE VARIOUS ACCOUNT NUMBERS LISTED. SOME OF THE CHARGES ARE NOT SUBJECT TO ALLOCATION DUE TO THE NATURE OF THE EXPENSE AND ARE THEREFORE CHARGED IN TOTAL TO A PARTICULAR COMPANY OR DIVISION. ALL EXPENDITURES SUBJECT TO ALLOCATION ON A CONSOLIDATED BASIS WOULD BE ALLOCATED ACCORDING TO THE PERCENTAGES SHOWN BELOW. THERE ARE LITERALLY THOUSANDS OF INDIVIDUAL ITEMS WITHIN THE ABOVE LISTED ACCOUNTS WHICH ARE ALLOCATED ACCORDING TO NATURE AND USE. THESE ALLOCATIONS ARE AVAILABLE FOR REVIEW AT THE COMPANY'S GENERAL OFFICE.

ALLOCATION BASE	2	2	2	2	2
	NON-REG	REGULATED NAT. GAS	REGULATED ELECTRIC	REGULATED WATER	TOTAL
PAYROLL	0.0	59.3	27.4	4.5	100.0
REVENUE	5.7	54.9	33.4	6.0	100.0
PROPERTY	5.5	43.7	43.4	7.4	100.0
COMMON PLANT	11.0	56.4	27.4	5.2	100.0

SCHEDULE C-7

CONSERVATION REVENUES AND EXPENSES

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE ITEMIZING REVENUES REPORTED PURSUANT TO RULE 23-17.015 AND EXPENSES INCURRED PURSUANT TO THE COMMISSION PRESCRIBED CONSERVATION GOALS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/09
WTTWSS: TROT

POCKET NO.: 900151-GW

[illegible]

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF BALANCE SHEET ACCOUNTS
FOR THE PROVISION OF UNCOLLECTIBLE ACCOUNTS BY MONTH
FOR THE HISTORIC BASE YEAR AND 2 PRIOR YEARS.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/07

HISTORIC BASE YR - 1: 12/31/06

WITNESS: TRUT

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 990151-GU

LINE NO.	YEAR	BEGINNING BALANCE	PROVISION ACCRUAL	BAD DEBT WRITE OFFS	RECOVERIES & ADJUSTMENTS	COVERED BY CUSTOMER DEPOSITS	ENDING BALANCE
HISTORIC BASE YEAR							
1	JAN 1907	641,107	64,695	(94,640)	61,443	N/A	644,679
2	FEB	64,679	6,339	(4,148)	250	N/A	67,100
3	MAR	67,100	6,704	(4,137)	1,219	N/A	70,892
4	APR	70,892	5,275	(2,445)	1,054	N/A	74,776
5	MAY	74,776	4,711	(4,793)	1,207	N/A	75,901
6	JUN	75,901	4,791	(9,445)	1,263	N/A	72,490
7	JUL	72,490	4,505	(1,583)	1,530	N/A	77,022
8	AUG	77,022	3,902	(13,251)	234	N/A	67,909
9	SEP	67,909	3,904	(7,772)	434	N/A	68,997
10	OCT	68,997	3,802	(12,509)	1,333	N/A	61,703
11	NOV	61,703	4,906	(6,449)	1,363	N/A	61,323
12	DEC	61,323	6,509	(4,745)	1,576	N/A	64,663
13	TOTAL		62,203	(71,727)	12,910		
PRIOR YEAR							
14	JAN 1908	656,367	64,747	(94,990)	6499	N/A	658,613
15	FEB	58,613	7,435	(3,440)	1,335	N/A	63,937
16	MAR	63,937	6,994	(3,399)	931	N/A	68,463
17	APR	68,463	5,410	(3,017)	741	N/A	71,597
18	MAY	71,597	4,411	(7,422)	404	N/A	68,990
19	JUN	68,990	4,110	(7,999)	(873)	N/A	64,234
20	JUL	64,234	3,811	(6,596)	519	N/A	61,970
21	AUG	61,970	3,533	(6,000)	1,129	N/A	60,552
22	SEP	60,552	3,729	(7,304)	2,610	N/A	59,515
23	OCT	59,515	3,173	(5,130)	492	N/A	60,242
24	NOV	60,242	4,645	(6,591)	985	N/A	59,281
25	DEC	59,281	3,811	(5,503)	1,400	N/A	61,109
26	TOTAL		61,817	(67,575)	10,500		

88 IF DATA IS NOT READILY AVAILABLE, PROVIDE A WRITTEN EXPLANATION AS TO THE REASON.
WHEN SERVICE IS TERMINATED THE DEPOSIT IS APPLIED TO CUSTOMER'S ACCOUNT. THE BALANCE IS THEN CHARGED OFF
IF THE ACCOUNT IS NOT PAID AFTER THREE MONTHS. THE AMOUNT OF ORIGINAL DEPOSIT IS NOT READILY AVAILABLE.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF BALANCE SHEET ACCOUNTS
FOR THE PROVISION OF UNCOLLECTIBLE ACCOUNTS BY MONTH
FOR THE HISTORIC DATE YEAR AND 2 PRIOR YEARS.

TYPE OF DATA GIVEN:

HISTORIC DATE YEAR - 2: 12/31/07

WITNESS: TRUE

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-G0

HISTORIC DATE YEAR - 2

LINE NO.	PRIOY YEAR	BEGINNING BALANCE	PROVISION ACCRUAL	BAD DEBT WRITE OFFS	RECOVERIES & ADJUSTMENTS	COVERED BY CUSTOMER DEPOSIT	ENDING BALANCE
27	JAN 1907	\$34,042	67,793	(15,703)	9490	N/A	136,622
28	FEB	36,622	8,482	(3,613)	1,801	N/A	44,092
29	MAR	44,092	7,944	(3,381)	700	N/A	49,355
30	APR	49,355	7,536	(3,311)	720	N/A	54,300
31	MAY	54,300	5,937	(3,904)	992	N/A	57,245
32	JUN	57,245	5,272	(7,313)	741	N/A	55,945
33	JUL	55,945	4,887	(8,386)	277	N/A	52,803
34	AUG	52,803	4,498	(8,253)	744	N/A	49,792
35	SEP	49,792	4,540	(5,747)	839	N/A	49,424
36	OCT	49,424	4,320	(4,120)	1,176	N/A	50,300
37	NOV	50,300	5,110	(3,609)	625	N/A	52,434
38	DEC	52,434	6,363	(4,832)	1,602	N/A	56,367
39	TOTAL		72,890	(60,872)	10,307		

84 IF DATA IS NOT READILY AVAILABLE, PROVIDE A WRITTEN EXPLANATION AS TO THE REASON.
WHEN SERVICE IS TERMINATED THE DEPOSIT IS APPLIED TO CUSTOMER'S ACCOUNT. THE BALANCE IS THEN CHARGED OFF
IF THE ACCOUNT IS NOT PAID AFTER THREE MONTHS. THE AMOUNT OF ORIGINAL DEPOSIT IS NOT READILY AVAILABLE.

SCHEDULE C-9

ADVERTISING EXPENSES

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF ADVERTISING EXPENSES BY SUB-ACCOUNT FOR THE HISTORIC BASE YEAR AND PRIOR YEAR FOR EACH TYPE OF ADVERTISING.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/09
HISTORIC BASE YR - 1: 12/31/00
WITNESS: TROY

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-00

ADVERTISING EXPENSES FOR THE HISTORIC BASE YEAR AND PRIOR YEAR

ACCOUNT NO.	ACCOUNT TITLE	HISTORICAL BASE YEAR DATA - 1909		PRIOR YEAR DATA - 1900	
		TOTAL PER DOORS	JURISDICTIONAL AMOUNT	TOTAL PER DOORS	JURISDICTIONAL AMOUNT
909.3	SAFETY ADVERTISING	3,551	3,551	26	26
909.6	OTHER ADVERTISING	10,679	10,679	7,976	7,976
913.1	PROMOTIONAL ADVERTISING	3,604	3,604	4,950	4,950
913.2	CONSERVATION ADVERTISING	1,093	1,093	552	552
913.4	OTHER INF., INSTR. & CONS./ADV	6,000	6,000	2,870	2,870
913.5	COMMUNITY AFFAIRS ADVERTISING	7	7	495	495
TOTAL ADVERTISING EXPENSE		25,022	25,022	16,877	16,877

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF CIVIC AND CHARITABLE CONTRIBUTIONS
INCLUDED IN NET OPERATING INCOME FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/89

WITNESS: TROY

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900131-00

LINE NO.	DESCRIPTION	TOTAL	AMOUNT ALLOCATED TO NON-REGULATED	AMOUNT REGULATED
1	ORGANIZATION	\$0	\$0	\$0
2	ORGANIZATION	0	0	0
3	ORGANIZATION NONE	0	0	0
4	ORGANIZATION	0	0	0
5	ORGANIZATION	0	0	0
6	ORGANIZATION	0	0	0
7	TOTAL	<u>\$0</u> *****	<u>\$0</u> *****	<u>\$0</u> *****

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF INDUSTRY ASSOCIATION
DUES INCLUDED IN NET OPERATING INCOME BY ORGANIZATION
FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/09
WITNESS: TROY

COMPANY: FPSC GAS OPERATIONS

DOCKET NO.: 900151-00

INDUSTRY ASSOCIATION DUES FOR THE 12 MONTHS ENDED 12/31/09
ACCOUNT 930.22

LINE NO.	ORGANIZATION	AMOUNT
1	SOUTHERN GAS ASSOCIATION	62,939
2	AMERICAN GAS ASSOCIATION	90
3	FLORIDA NATURAL GAS ASSOCIATION	13,796
4	ASSOCIATED GAS DISTRIBUTORS	6,935
5	GAS RESEARCH INSTITUTE	100
6	ASHRAE	115
7	GREATER HALIFAX GAS	100
8	FLORIDA ENGINEERING SOCIETY	122
9	NATIONAL ASSOCIATION OF CORPORATE DIRECTORS	204
	TOTAL	624,401

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE, BY ORGANIZATION, OF EXPENSES
FOR LOBBYING, CIVIC, POLITICAL AND RELATED ACTIVITIES INCURRED
IN NET OPERATING INCOME FOR THE HISTORIC BASE YEAR.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/07
WITNESS: TRUE

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-00

LINE NO.	ORGANIZATION	AMOUNT
1	ORGANIZATION	0
2	ORGANIZATION	0
3	ORGANIZATION NONE	0
4	ORGANIZATION	0
5	ORGANIZATION	0
6	ORGANIZATION	0
7	TOTAL	0

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FPMC GAS OPERATIONS

DOCKET NO.: 900151-GU

EXPLANATION: PROVIDE A COMPARISON OF RATE CASE EXPENSES INCURRED OR ANTICIPATED FOR THE CURRENT AND MOST RECENT PRIOR CASE WITH EXPLANATION OF ANY CHANGES WHICH EXCEED 10% ON AN INDIVIDUAL ITEM BASIS. ALSO PROVIDE AN AMORTIZATION SCHEDULE OF RATE CASE EXPENSE AS A PERCENTAGE OF RATE BASE AND OPERATING REVENUES AND THE AMOUNT PER CUSTOMER

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/89
PRIOR RATE CASE YEAR: 12/31/84
WITNESS: TROY

COMPARISON OF CURRENT RATE CASE EXPENSES WITH PRIOR CASE

LINE NO.	DESCRIPTION	PRIOR CASE 1984	CURRENT CASE 1989	PERCENT CHANGE (TOTAL)	PERCENT CHANGE (ANNUAL)	REASON FOR CHANGE (IF 10% OR GREATER)
1	OUTSIDE CONSULTANTS: COST OF CAPITAL	98,450	915,000	77.51%	15.50%	CURRENT CASE INCLUDES EXPANDED RFR'S AND AN INCREASE IN THE MARKET RESEARCH NECESSARY TO EFFECTIVELY PRESENT COMPANY POSITION.
2	OUTSIDE CONSULTANTS: COST OF SERVICE	25,344	0	-100.00%	-20.00%	
3	LEGAL SERVICES	4,294	10,000	132.00%	26.50%	PRIOR RATE CASE ATTORNEY DID NOT INVOLVE HIMSELF WITH ISSUES, ONLY ADMINISTRATIVE DUTIES. INCREASED COSTS DUE TO IN HOUSE PREPARATION OF COST OF SERVICE. NOTE SAVINGS IN LINE 2 ABOVE - OUTSIDE CONSULTANTS: COST OF SERVICE.
4	OTHER EXPENSES	15,033	21,700	57.65%	11.53%	
5	TOTAL	153,323	940,700	-8.67%	-1.73%	

SCHEDULE OF RATE CASE AMORTIZATION IN THE HISTORIC BASE YEAR

LINE NO.	DESCRIPTION	TOTAL EXPENSES	RATE ORDER AMORTIZATION		AMORTIZED AMOUNT				UNAMORTIZED BALANCE
			DATE	PERIOD	1984	1987	1988	1989	
6	PRIOR CASE: DOCKET NO.	0	XX/XX/XX	___ YEARS	0	0	0	0	0
7	PRIOR CASE: DOCKET NO. 850172-GU	53,323	06/06/84	3 YEARS	10,410	10,463	17,047	7,395	0
8	CURRENT CASE: DOCKET NO.	40,700			0	0	0	0	640,700
9	TOTAL	102,023			10,410	10,463	17,047	7,395	640,700

		DOCKET NO. 850172-GU	DOCKET NO. 900151-GU	DOCKET NO. XXXXXX-GU
10	RATE CASE EXPENSE INCURRED (ANTICIPATED) AS A PERCENTAGE OF RATE BASE	0.30422	0.27402	0.00002
11	RATE CASE EXPENSE INCURRED (ANTICIPATED) AS A PERCENTAGE OF REVENUE	0.19552	0.20662	0.00002
12	RATE CASE EXPENSE INCURRED (ANTICIPATED) PER CUSTOMER	\$1.62	\$1.42	\$0.00

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE BY TYPE OF CHARGE, OF THE
CHARGES TO ACCOUNT 930 (MISCELLANEOUS GENERAL EXPENSES)
FOR THE HISTORIC BASE YEAR. PROVIDE ALSO THE AMOUNT
ALLOCATED TO UTILITY OPERATIONS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/09
ATTN: TROY

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 990151-00

MISCELLANEOUS GENERAL EXPENSES FOR THE 12 MONTHS ENDED 12/31/09

SUB ACCOUNT NUMBER	DESCRIPTION	TOTAL	UTILITY AMOUNT
9302	SHAREHOLDER SERVICES	16,402	16,402
	PROXY EXPENSES	14,241	14,241
	ANNUAL AND QUARTERLY REPORTS	7,932	7,932
	DIRECTOR'S FEES	2,075	2,075
	FLORIDA CONFERENCE ON ECONOMY & TRADE	1,755	1,755
	TRUSTEE SERVICES	116	116
	MISCELLANEOUS	0	0
	TOTAL	42,521	42,521

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF OUT OF PERIOD ITEMS FOR THE
HISTORIC BASE YEAR AND THE RELATED ADJUSTMENTS TO OPERATING
REVENUES AND EXPENSES BY PRIMARY ACCOUNT.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/09
WITNESS: TRUE

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-00

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	(1) DESCRIPTION	(2) DATE INCURRED	(3) DEBIT	(4) CREDIT
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THE FOLLOWING ADJUSTMENTS LISTED ON SCHEDULE C-2 ARE OUT OF PERIOD ITEMS:

B-4

B-5

B-7

BT-4

FT-1

ST-1

WF-1

WS-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 990191-00

EXPLANATION: PROVIDE A SCHEDULE OF GAINS AND LOSSES ON DISPOSITION OF PROPERTY PREVIOUSLY USED IN PROVIDING GAS SERVICE FOR THE HISTORIC BASE YEAR AND FOUR PRIOR YEARS. LIST AMOUNTS ALLOWED IN PRIOR DATE CASES, AND THE HISTORIC YEAR OF SUCH PRIOR CASES.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/09

HISTORIC BASE YR - 1: 12/31/00

HISTORIC BASE YR - 2: 12/31/07

HISTORIC BASE YR - 3: 12/31/04

HISTORIC BASE YR - 4: 12/31/05

WITNESS: DACHMAN

GAINS AND LOSSES ON PROPERTY

DESCRIPTION OF PROPERTY	DATE ACQUIRED	DATE DISPOSED	ORIGINAL CLASSIFICATION	RECLASSIFICATION ACCOUNT	ORIGINAL AMOUNT RECORDED	ADDITIONS OR (RETIREMENTS)	NET BOOK VALUE ON DISPOSAL DATE	GAIN OR LOSS	AMOUNT ALLOWED PRIOR CASE	PRIOR CASES TEST YEAR ENDED
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NONE

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY DEPRECIATION EXPENSE FOR EACH ACCOUNT
ON SUB-ACCOUNT TO WHICH AN INDIVIDUAL RATE IS APPLIED.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATE: 12/31/09
WITNESS: BACKMAN

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-00

LINE NO.	A/C NO.	DESCRIPTION	2 DATE	1909 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL DEPRECIATION
1	304	LAND	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
2	305	STRUCTURES & IMPROVEMENTS	2.35	11	11	11	11	11	11	11	11	11	11	11	11	132
3	311	LIQUEFIED PETROLEUM GAS EQUIP.	4.66	730	730	730	730	730	730	730	730	730	730	730	730	8,760
4	342	GAS MILDERS	AMORTIZATION	479	479	479	479	479	479	479	479	479	479	479	479	5,745
5	374	LAND	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
6	375	STRUCTURES & IMPROVEMENTS	2.50	1,025	1,025	1,025	1,025	1,025	1,025	1,025	1,025	1,025	1,025	1,027	1,027	12,304
7	376.1	WATERS - PLASTIC	3.20	6,149	6,205	6,375	6,439	6,500	6,603	6,651	6,746	6,895	7,071	7,119	7,230	80,679
8	376.2	WATERS - OTHER	3.20	35,305	35,390	35,396	35,362	35,355	35,345	35,333	35,307	35,320	36,153	36,173	36,161	427,860
9	378	HEAD & REG STATION EQUIP-GEN	3.00	273	273	273	273	273	273	273	273	273	273	273	272	3,275
10	379	HEAD & REG STATION EQUIP-GATE	4.10	1,262	1,100	1,120	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	13,615
11	380.1	SERVICES - PLASTIC	3.00	8,656	8,740	8,843	8,931	9,045	9,130	9,260	9,387	9,531	9,668	9,819	9,920	110,930
12	380.2	SERVICES - OTHER	3.00	4,700	4,704	4,704	4,697	4,687	4,673	4,670	4,657	4,651	4,641	4,635	4,631	56,054
13	381	METERS	3.00	5,919	5,982	5,989	5,991	5,967	5,968	6,074	6,123	6,147	6,130	6,222	6,223	72,533
14	382	METER TALLAGES	2.60	1,020	1,026	1,034	1,038	1,045	1,047	1,057	1,069	1,079	1,091	1,110	1,110	12,734
15	383	VALVES	3.00	1,946	1,961	2,007	2,007	2,030	2,037	2,060	2,069	2,087	2,091	2,089	2,087	24,479
16	384	HOUSE HEAD-TEST	2.50	442	446	450	454	458	462	466	470	476	480	487	492	5,583
17	385	1ND HEAD & REG STA. EQUIP	3.70	193	193	193	193	193	193	259	259	259	259	255	244	2,693
18	387	OTHER EQUIPMENT	3.40	313	313	313	313	315	315	315	315	314	314	314	314	3,768
19	389	LAND & LAND RIGHTS	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
20	390	STRUCTURES & IMPROVEMENTS	2.70	825	825	825	825	825	825	825	825	825	825	825	825	9,900
21	391.1	OFFICE FURNITURE	3.70	323	323	323	324	324	324	324	324	324	324	324	323	3,884
22	391.2	OFFICE MACHINES	6.00	340	349	349	357	356	355	356	366	369	369	381	381	4,320
23	391.3	EMP EQUIPMENT	14.10	1,242	1,242	1,242	1,242	1,242	1,291	1,291	1,291	1,291	1,291	1,291	1,291	15,247
24	392.1	TRANS. EQUIP. - CARS	4.20	1,246	1,191	1,191	1,191	1,264	1,264	1,314	1,314	1,349	1,322	1,322	1,322	15,290
25	392.2	TRANS. EQUIP. - LT TRUCKS, VANS	7.00	5,976	5,730	5,711	5,711	5,711	5,711	5,711	5,711	5,711	5,711	5,711	5,711	68,824
26	392.4	TRANS. EQUIP. - TRAILERS	7.00	85	85	85	85	85	85	85	85	85	85	85	85	1,020
27	393	STORES EQUIPMENT	3.00	49	49	49	49	56	56	56	56	56	56	56	56	644
28	394	TOOLS, SHOP, GARAGE EQUIP	5.20	887	887	887	887	889	889	889	925	928	928	948	1,002	10,946
29	395	LABORATORY EQUIPMENT	4.70	17	17	17	17	17	17	17	17	17	17	17	17	204
30	396	POWER OPERATED EQUIPMENT	11.00	911	911	911	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	12,876
31	397	COMMUNICATION EQUIPMENT	10.60	1,244	1,244	1,244	1,283	992	992	992	992	992	992	992	990	12,957
32	398	RISC EQUIPMENT	8.30	83	83	83	83	83	83	83	83	83	83	91	91	1,020
33		TOTAL DEPRECIATION		81,739	81,529	81,775	82,199	82,217	82,434	82,866	83,761	84,167	84,686	85,638	85,281	997,692
34		LESS TRANS. DEPR. ABOVE CHARGED TO CLEARING ACCOUNTS		7,307	7,014	6,987	6,987	7,060	7,060	7,110	7,110	7,145	7,110	7,110	7,110	85,134
35		TOTAL DEPRECIATION EXPENSE		74,432	74,515	74,788	75,212	75,157	75,374	75,756	76,651	77,022	77,560	77,920	78,163	912,558

NOTE: DEPRECIATION RATES APPROVED PER ORDER NO. 15042, DOCKET NO. 050845-GU.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE FOR EACH AMORTIZATION/RECOVERY INCLUDED
IN PLANT IN SERVICE BY ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE
YEAR.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/89

WITNESS: BACKMAN

COMPANY: FPWC GAS OPERATIONS

DOCKET NO.: 900151-00

LINE NO.	ACCT SUB-ACCT NO.	PLANT ACCOUNT TITLE	1989												TOTAL AMORT/REC EXPENSE
			JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
1	362	GAS HOLDERS	479	479	479	479	479	479	479	479	479	479	479	479	5,745

TOTAL AMOUNT OF AMORTIZATION/RECOVERY: 28,725

EFFECTIVE DATE: 1/1/86

AMORTIZATION/RECOVERY PERIOD: 5 YEARS

REASON: Per order no.15042 docket no. 850045-00

" The company has one gas holder, a Hortonsphere, used to store natural gas above ground. The city of West Palm Beach has requested removal of the Hortonsphere within the next five years as part of the city's plan to revitalize and develop the downtown area. The unrecovered investment in this holder as of January 1, 1986 is \$28,25 (investment, less reserve, less net salvage). For this amount, we are ordering a capital recovery schedule for a five-year period beginning January 1, 1986. Annual expense to be booked for this recovery is \$5,745. It should be noted that this schedule is in dollars of expense and a percent is not to be applied. Expenses relating to this schedule are to be booked as prescribed, unless subsequently revised by order of this Commission."

SCHEDULE C-19

ALLOCATION OF DEPRECIATION/AMORTIZATION EXPENSE - COMMON PLANT

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE ALLOCATION OF DEPRECIATION
AND AMORTIZATION EXPENSE FOR THE HISTORIC BASE YEAR. THIS DATA SHOULD
CORRESPOND TO THE DATA PRESENTED IN SCHEDULE D-11.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/89
ATTN: BACHMAN

COMPANY: FPSC GAS OPERATIONS

DOCKET NO.: 990191-00

LINE NO.	A/C NO.	DESCRIPTION	1989 JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	12 MONTH TOTAL
1	389	LAND	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
2	390	STRUCTURES & IMPROVEMENTS	694	694	694	694	694	694	694	694	694	694	693	693	8,326
3	391.1	OFFICE FURNITURE	200	200	200	200	200	200	200	202	202	202	202	202	2,410
4	391.2	OFFICE MACHINES	70	70	70	70	70	70	70	70	70	70	00	00	940
5	391.3	COMPUTER EQUIPMENT	5,990	5,990	6,374	6,374	6,374	6,374	6,374	6,374	6,449	6,449	6,449	6,449	76,020
6	397	COMMUNICATION EQUIPMENT	96	96	132	132	35	35	35	35	35	35	35	35	736
7		TOTAL	\$ 7,050	\$ 7,050	\$ 7,470	\$ 7,470	\$ 7,381	\$ 7,381	\$ 7,381	\$ 7,383	\$ 7,450	\$ 7,450	\$ 7,450	\$ 7,450	88,432

DEPRECIATION EXPENSE	12 MONTH TOTAL	GAS OPERATIONS		METHOD OF ALLOCATION
		2	12 MONTH TOTAL	
8 389 LAND	\$ 0	51.07%	0	SEE SCHEDULE D-5 p2.
9 390 STRUCTURES & IMPROVEMENTS	8,326	51.07%	4,319	
10 391.1 OFFICE FURNITURE	2,410	51.07%	1,250	
11 391.2 OFFICE MACHINES	940	51.07%	480	
12 391.3 COMPUTER EQUIPMENT	76,020	52.42%	39,850	
13 397 COMMUNICATION EQUIPMENT	736	51.07%	382	
14 TOTAL	\$ 88,432		46,289	

DETAIL OF COMMON PLANT - GENERAL OFFICE:

THE LAND AND STRUCTURE ABOVE ARE LOCATED AT 401 SOUTH DIXIE HIGHWAY, WEST PALM BEACH, FLORIDA 33402.
THE STRUCTURE CONSISTS OF A THREE STORY OFFICE BUILDING WHICH SERVES AS CORPORATE HEADQUARTERS AND
LOCAL CUSTOMER SERVICES OFFICE.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A RECONCILIATION BETWEEN THE TOTAL OPERATING
INCOME TAX PROVISION FOR THE HISTORIC BASE YEAR PERIOD AND THE
CURRENTLY PAYABLE INCOME TAXES ON OPERATING INCOME FOR THE
HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/99

WITNESS: PARTNER

COMPANY: GAS OPERATIONS

DOCKET NO.: 900151-00

LINE NUMBER	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	CURRENT INCOME TAX EXPENSE	C-21	\$ (99,256)	\$ (40,540)	\$ (139,804)
2	DEFERRED INCOME TAX EXPENSE	C-24	180,350	50,020	230,370
3	ITC REALIZED THIS YEAR	B-17		0	0
4	ITC AMORTIZATION (32: ITC AND IRC 46(f)(2))	B-17	(30,640)	0	(30,640)
5	PARENT DEBT ADJUSTMENT	C-26	0	0	0
6	TOTAL INCOME TAX EXPENSE		\$ 51,454	\$ 17,472	\$ 68,926

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES
FOR THE HISTORIC BASE YEAR. PROVIDE DETAIL ON ADJUSTMENTS TO INCOME
TAXES AND INVESTMENT TAX CREDITS.

TYPE OF DATA SOURCE:

HISTORIC BASE YEAR DATA: 12/31/09

WITNESS: PARTNER

COMPANY: FPWC GAS OPERATIONS

DOCKET NO.: 900151-GU

LINE NUMBER	DESCRIPTION	AMOUNT	AMOUNT	DETAIL OF ADJUSTMENTS TO TAXABLE INCOME LINE 5	AMOUNT
1	NET UTILITY OPERATING INCOME		\$ 1,167,872		
2	ADD INCOME TAX ACCOUNTS		40,926		
3	LESS INTEREST CHARGES (FROM C-22)		940,567		
4	TAXABLE INCOME PER BOOKS		280,231		
5	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)0		636,501		
6	TAXABLE INCOME		(340,270)		
7	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)0		7,000		
8	STATE TAXABLE INCOME		(340,470)		
9	INCOME TAX (5.5% OR APPLICABLE RATE OF LINE 8)	(10,726)			
10	EMERGENCY EXCISE	0			
11	ROUNDING		(10,726)		
12	STATE TAX - CURRENT		(10,710)		
13	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL)0		0		
14	FEDERAL TAXABLE INCOME (LINE 6 - LINE 12 +/- LINE 13)		(329,552)		
15	FEDERAL INCOME TAX RATE (34% OR APPLICABLE RATE)		342		
16	FEDERAL INCOME TAX BEFORE CREDITS		(112,040)		
17	LESS: ITC REALIZED		0		
18	ROUNDING		(30)		
19	FEDERAL TAX - CURRENT	\$	(112,006)		
20	SUMMARY:				
21	STATE TAX - CURRENT		(10,710)		
22	FEDERAL TAX - CURRENT		(112,006)		
23	TOTAL CURRENT INCOME TAX EXPENSE	\$	(130,004)		
				DETAIL OF ADJUSTMENTS TO TAXABLE INCOME LINE 5	
				TIMING DIFFERENCES:	
				1) TAX DEPRECIATION / AMORTIZATION OVER BOOK	450,175
				2) UNRECOVERED PURCHASE GAS COST	277,926
				3) ORDINARY LOSS ON ACRS PROPERTY	7,200
				4) COST OF REMOVAL-ADD PROPERTY	4,000
				5) SELF INSURANCE RESERVE	41,026
				6) TAXABLE CONTRIBUTIONS	(37,200)
				7) PENSION COSTS	25,770
				8) RATE CASE EXPENSE	(7,394)
				9) UNCOLLECTIBLES	2,673
				10) LOSS ON REACQUIRED DEBT	(8,337)
				11) CUSTOMER DEPOSITS	(24,997)
				12) VACATION PAY ACCRUAL	(15,470)
				13) UNBILLED REVENUES	(77,363)
				PERMANENT TIMING DIFFERENCES:	
				14) NONDEDUCTIBLE REALS	(3,100)
				TOTAL ADJUSTMENTS	\$ 636,501
				DETAIL OF ADJUSTMENTS TO STATE TAXABLE INCOME LINE 7	
				1) EMERGENCY EXCISE TAX	7,000
				2)	0
				TOTAL ADJUSTMENTS	\$ 7,000
				DETAIL OF ADJUSTMENTS TO FEDERAL TAXABLE INCOME LINE 13	
				1)	0
				TOTAL ADJUSTMENTS	\$ 0

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FPSC GAS OPERATIONS

DOCKET NO.: 900151-GU

EXPLANATION: PROVIDE THE AMOUNT OF INTEREST EXPENSE USED TO CALCULATE NET OPERATING INCOME TAXES ON SCHEDULE NO. C-21. EXPLAIN ANY ADJUSTMENTS TO INTEREST EXPENSE IN DETAIL GIVING AMOUNT OF CHANGE AND REASON FOR CHANGE. IF THE BASIS FOR ALLOCATING INTEREST USED IN TAX CALCULATION DIFFERS FROM THE BASIS USED IN ALLOCATING CURRENT INCOME TAXES PAYABLE, THE DIFFERING BASIS SHOULD BE CLEARLY IDENTIFIED.

TYPE OF DATA SOURCE:

HISTORIC BASE YEAR DATA: 12/31/09

WITNESS: PARTNER

INTEREST IN TAX EXPENSE CALCULATION

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	INTEREST ON LONG-TERM DEBT	\$ -----	\$ -----	\$ 749,330
2	AMORTIZATION OF DEBT PREMIUM, DISC. AND EXPENSE NET	-----	-----	0
3	INTEREST ON SHORT-TERM DEBT	-----	-----	43,805
4	OTHER INTEREST EXPENSE	-----	-----	104,439
5	AFI	-----	-----	0
6	ITC INTEREST SYNCHRONIZATION (IRC 46 (f)(2) ONLY - SEE 6 BELOW)	-----	-----	50,973
7	TOTAL USED FOR TAX CALCULATION (TO C-21)	\$ 993,041	(44,474)	948,567

8 CALCULATION OF ITC INTEREST SYNCHRONIZATION ADJUSTMENT ONLY FOR OPTION 2 COMPANIES.

	BALANCES FROM SCHEDULE D-1	AMOUNT	RATIO	COST	TOTAL WEIGHTED COST	DEBT ONLY WEIGHTED COST
8	LONG-TERM DEBT	\$ 7,662,062	56.68%	9.41%	5.33362	5.33362
9	SHORT-TERM DEBT	N/A	-----	-----	-----	-----
10	PREFERRED STOCK	237,145	1.75%	4.75%	0.00312	-----
11	COMMON EQUITY	5,619,919	41.57%	13.85%	5.75742	-----
12	TOTAL	13,519,146	100.00%	-----	11.17412	5.33362
13	ITCs	955,695	-----	-----	-----	-----
14	WEIGHTED DEBT COST (FROM LINE 12)	5.33362	-----	-----	-----	-----
15	INTEREST ADJUSTMENT (TO LINE 6)	\$ 50,973	-----	-----	-----	-----

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DESCRIPTION AND AMOUNT OF ALL BOOK/TAX DIFFERENCES ACCOUNTED FOR AS PERMANENT DIFFERENCES. THIS SHOULD INCLUDE ANY ITEMS ACCOUNTED FOR ON A FLOW THROUGH BASIS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/09
WITNESS: PARTNER

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-00

1	OPERATING INCOME BEFORE TAXES	\$ 1,234,790
2	LESS: INTEREST	900,567
3	TAXABLE INCOME	200,231
4	EXPECTED TAX PROVISION (LINE 3 x 37.63%)	100,461
5	ACTUAL TAX PROVISION	60,926
6	BOOK/TAX DIFFERENCES	\$ 39,535

BOOK/TAX DIFFERENCES:

7	NONDEDUCTIBLE REAL ALLOWANCES (3100 x 37.63%)	\$ (1,169)
8	EXCISE TAX (7000 x 5.3%)	(429)
9	FEDERAL TAX EFFECT ON EXCISE TAX (429034%)	146
10	AMORTIZATION OF INVESTMENT TAX CREDIT	30,640
11	ROUNDING	2,347
12	BOOK/TAX DIFFERENCES	\$ 39,535

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF TOTAL DEFERRED INCOME TAXES
FOR THE HISTORIC BASE YEAR. PROVIDE DETAIL ON ITEMS RESULTING IN
TAX DEFERRALS OTHER THAN ACCELERATED DEPRECIATION.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/09
WITNESS: PARTNER

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-00

DEFERRED INCOME TAXES - YEAR ENDED 12/31/09

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
TIMING DIFFERENCES:				
1	TAX DEPRECIATION AND AMORTIZATION	\$ 1,422,047	\$ 0	\$ 1,422,047
2	BOOK DEPRECIATION AND AMORTIZATION	(971,872)	0	(971,872)
3	PROPERTY BASIS DIFFERENCE	(25,200)	0	(25,200)
4	DIFFERENCE	424,975	0	424,975
OTHER TIMING DIFFERENCES (ITEMIZE):				
5	UNRECOVERED PURCHASED GAS COSTS	277,926	0	277,926
6	SELF INSURANCE RESERVE	41,826	0	41,826
7	PENSION COSTS	25,770	0	25,770
8	RATE CASE EXPENSE	(7,394)	0	(7,394)
9	UNCOLLECTIBLES	2,673	0	2,673
10	LOSS ON RECOVERED DEBT	(8,337)	0	(8,337)
11	VACATION PAY ACCRUAL	(15,470)	0	(15,470)
12	UNBILLED REVENUES	(77,363)	0	(77,363)
13	CUSTOMER DEPOSITS	(24,997)	0	(24,997)
14	TOTAL TIMING DIFFERENCES	214,634	0	214,634
15	STATE TAX RATE	5.502	02	5.502
16	STATE DEFERRED TAXES (LINE 14 x LINE 15)	11,805	0	11,805
17	TIMING DIFFERENCES FOR FEDERAL TAXES (LINE 14 - LINE 16)	202,829	0	202,829
18	FEDERAL TAX RATE	34.002	02	34.002
19	FEDERAL DEFERRED TAXES (LINE 17 x LINE 18)	68,962	0	68,962
20	ADD STATE DEFERRED TAXES (LINE 16)	11,805	0	11,805
21	ADD DEFERRED TAXES ON PROPERTY (LINE 4)	159,918	0	159,918
22	ROUNDING-DEFERRED TAXES ON PROPERTY	(2,315)	0	(2,315)
23	PRIOR PERIOD ADJUSTMENTS	(58,020)	58,020	
24	TOTAL DEFERRED TAX EXPENSE	\$ 100,350	\$ 58,020	\$ 238,370

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FPUC GAS OPERATIONS

BUCKET NO.: 990151-00

EXPLANATION: PROVIDE THE INFORMATION REQUIRED TO ADJUST THE DEFERRED
TAX BALANCES FOR CHANGES IN THE STATE AND FEDERAL STATUTORY INCOME
TAX RATES. SHOW SUPPORTING CALCULATIONS IN DETAIL BY VINTAGE YEAR.
PROTECTED FEDERAL DEFERRED TAX BALANCES ARE NOT SUBJECT TO THIS
ADJUSTMENT.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/09

WITNESS: PARTNER

NOT APPLICABLE

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE INFORMATION REQUIRED TO ADJUST THE DEFERRED
TAX BALANCES FOR CHANGES IN THE STATE AND FEDERAL STATUTORY INCOME
TAX RATES. SHOW SUPPORTING CALCULATIONS IN DETAIL BY VINTAGE YEAR.
PROTECTED FEDERAL DEFERRED TAX BALANCES ARE NOT SUBJECT TO THIS
ADJUSTMENT.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/09
WITNESS: PARTNER

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-00

NOT APPLICABLE

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE INFORMATION REQUIRED IN ORDER TO ADJUST
INCOME TAX EXPENSE BY REASON OF INTEREST EXPENSE OF PARENT(S)
THAT MAY BE INVESTED IN THE EQUITY OF THE APPLICANT. IF
YEAR-END RATE DATA IS USED, PROVIDE ON BOTH A YEAR-END
AND 13-MONTH AVERAGE BASIS. ROUNDS SHOULD BE PARENT
ONLY.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/89
WITNESS: TRUE

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-00

LINE NO.		AMOUNT	PERCENT OF CAPITAL	COST RATE	WEIGHTED COST	WEIGHTED COST OF DEBT
1	LONG TERM DEBT	\$ 0	0.002	0.002	0.002	
2	SHORT TERM DEBT	0	0.002	0.002	0.002	
3	PREFERRED STOCK	0	0.002	0.002	0.002	
4	COMMON EQUITY	0	0.002	0.002	0.002	
5	RETAINED EARNINGS	0	0.002	0.002	0.002	
6	DEFERRED INCOME TAX	0	0.002	0.002	0.002	
7	INVESTMENT TAX CREDITS	0	0.002	0.002	0.002	
8	OTHER	0	0.002	0.002	0.002	
9	TOTAL	\$ 0	0.002			\$ 0
		*****	*****			*****

10 WEIGHTED COST OF PARENT DEBT = 37.632 (OR APPLICABLE CONSOLIDATED TAX RATE) + EQUITY OF SUBSIDIARY

\$

NOTE: FPUC GAS OPERATIONS IS A DIVISION OF FLORIDA PUBLIC UTILITIES COMPANY AND AS SUCH SHARES THE "COMMON" SOURCES
OF CAPITAL WITH OTHER OPERATIONS. THE "COMMON" SOURCES OF CAPITAL ARE COMMON AND PREFERRED EQUITY, AND LONG AND
SHORT TERM DEBT. THE BASIS OF SHARING IS THE APPLICABLE RATE BASE. SEE SCHEDULES D-2 AND D-1.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 990151-GU

EXPLANATION: PROVIDE A COPY OF THE MOST RECENTLY FILED FEDERAL INCOME TAX RETURN, STATE INCOME TAX RETURN, AND MOST RECENT FINAL IRS REVENUE AGENT'S REPORT FOR THE APPLICANT OR CONSOLIDATED ENTITY (WHICHEVER TYPE IS FILED). A STATEMENT OF WHEN AND WHERE THE RETURNS AND REPORTS ARE AVAILABLE FOR REVIEW MAY BE PROVIDED IN LIEU OF PROVIDING THE RETURNS AND REPORTS.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/09

WITNESS: PARTNER

ALL THE ABOVE RETURNS AND REPORTS ARE AVAILABLE AT THE COMPANY'S GENERAL OFFICE AT 401 SOUTH DIXIE HWY, WEST PALM BEACH, FLORIDA. THE 1909 INCOME TAX RETURNS WILL NOT BE COMPLETED UNTIL SEPTEMBER 15 1999.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE ANSWERS TO THE FOLLOWING QUESTIONS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/09
WITNESS: PARTNER

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900191-00

LINE NO.

- 1 FOR PROFIT AND LOSS PURPOSES, WHICH IRC SECTION 1352 METHOD IS USED FOR TAX ALLOCATION? SECTION 1.1352-1(a)
- 2 WHAT TAX YEARS ARE OPEN WITH THE IRS? 1987 FORWARD
- 3 IS THE TREATMENT OF CUSTOMER DEPOSITS AT ISSUE WITH THE IRS? NO
- 4 IS THE TREATMENT OF CIAC AT ISSUE WITH THE IRS? NO
- 5 IS THE TREATMENT OF UNBILLED REVENUE AT ISSUE WITH THE IRS? NO
- 6 FOR THE LAST 5 TAX YEARS, WHAT DOLLARS WERE PAID TO OR RECEIVED FROM THE PARENT FOR FEDERAL INCOME TAXES? NOT APPLICABLE
- 7 HOW ARE THE AMOUNTS IN (6) TREATED? NOT APPLICABLE
- 8 FOR EACH OF THE LAST 5 TAX YEARS, WHAT WAS THE DOLLAR AMOUNT OF INTEREST DEDUCTED ON THE PARENT-ONLY TAX RETURN? NOT APPLICABLE
- 9 COMPLETE THE FOLLOWING CHART FOR THE LAST 5 YEARS WITH RESPECT TO TAXABLE INCOME:

INCOME (LOSS)

	BOOK BASIS (000'S)					TAX BASIS* (000'S)				
	YEAR					YEAR				
	1985	1986	1987	1988	1989	1985	1986	1987	1988	1989
10 PARENT ONLY	NOT APPLICABLE									
11 APPLICANT ONLY	NOT APPLICABLE									
12 TOTAL GROUP (1)	1,103	1,304	1,412	1,195	1,692	240	1,503	1,995	410	1,233
13 TOTAL GROUP EXCLUDING PARENT AND APPLICANT	NOT APPLICABLE									

(1) FPUC CONSOLIDATED INCLUDES WHOLLY OWNED SUBSIDIARY, FLO-GAS CORPORATION. THE APPLICANT - GAS OPERATIONS IS AN OPERATING DIVISION OF FPUC.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-GU

EXPLANATION: PROVIDE A SUMMARY OF THE SPECIFIC TAX EFFECT (IN DOLLARS) OF
FILING A CONSOLIDATED RETURN FOR THE HISTORIC BASE YEAR. IDENTIFY THE
NATURE AND AMOUNTS OF BENEFITS TO THE COMPANY AND THE RATEPAYERS.
PROVIDE A COPY OF ANY EXISTING TAX-SHARING AGREEMENTS WITH
AFFILIATED COMPANY.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/09

OTHERS: PARTNER

Total taxable income for the historic base year 12/31/09, will be included in the consolidated income tax return for FPUC; parent company of Flo-Gas Corporation. Tax is allocated to the company based on computation as if separate returns were filed. There is no intercompany elimination between the company and it's subsidiary which affects taxable income.

There is no specific benefit to the company and the ratepayers resulting from filing a consolidated return.

SCHEDULE C-30

OTHER TAXES

PAGE 1 OF 2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF TAXES OTHER THAN INCOME TAXES
FOR THE HISTORIC BASE YEAR AND THE PRIOR YEAR. FOR EACH TAX,
INDICATE THE AMOUNT CHARGED TO OPERATING EXPENSES.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR - 12/31/00

WITNESS: TRUE

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900131-00

OTHER TAXES FOR THE PRIOR YEAR ENDED 12/31/00

LINE NO.	TYPE OF TAX	(1) DATE	(2) TAX BASIS	(3) TOTAL AMOUNT (1 X 2)	(4) JURISDICTIONAL		(5) AMOUNT	(6) AMOUNT CHARGED TO OPERATING EXPENSES
					FACTOR			
1	FEDERAL UNEMPLOYMENT	.0000	PAYROLL	13,680	1.0000		13,680	6,727
2	STATE UNEMPLOYMENT	.0010	PAYROLL	1,710	1.0000		1,710	831
3	FICA	.0751	PAYROLL	347,659	1.0000		347,659	232,670
4	FEDERAL VEI						0	0
5	STATE INTANGIBLE	.001	ACCTS/REC	2,139	1.0000		2,139	2,139
6	UTILITY ASSESSMENT FEE	.00125	REVENUES	28,606	1.0000		28,606	28,606
7	PROPERTY	VARIOUS	PROPERTY	334,546	1.0000		334,546	334,546
8	GROSS RECEIPTS	.015	REVENUES	251,844	1.0000		251,844	251,844
9	FRANCHISE FEE						0	0
10	OCCUPATIONAL LICENSE	VARIOUS	FLAT	6,072	1.0000		6,072	6,072
11	OTHER (PLEASE LIST) EMERGENCY EXCISE	.022	PROPERTY	5,462	1.0000		5,462	5,462
12	TOTAL						1,011,726 *****	868,897 *****

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF TAXES OTHER THAN INCOME TAXES
FOR THE HISTORIC BASE YEAR AND THE PRIOR YEAR. FOR EACH TAX,
INDICATE THE AMOUNT CHARGED TO OPERATING EXPENSES.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/09

WITNESS: TRUE

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-00

OTHER TAXES FOR THE HISTORICAL BASE YEAR ENDED 12/31/09

LINE NO.	TYPE OF TAX	(1) DATE	(2) TAX BASIS	(3) TOTAL AMOUNT (1 X 2)	(4) JURISDICTIONAL		(6) AMOUNT CHARGED TO OPERATING EXPENSES
					FACTOR	(5) AMOUNT	
1	FEDERAL UNEMPLOYMENT	.0000	PAYROLL	12,040	1.0000	12,040	9,819
2	STATE UNEMPLOYMENT	.0010	PAYROLL	1,605	1.0000	1,605	717
3	FICA	.0751	PAYROLL	383,702	1.0000	383,702	251,409
4	FEDERAL VEHICLE						
5	STATE INTANGIBLE	.001	ACCTS/REC	2,010	1.0000	2,010	2,010
6	UTILITY ASSESSMENT FEE	.00125	REVENUES	29,210	1.0000	29,210	29,210
7	PROPERTY	VARIOUS	PROPERTY	375,045	1.0000	375,045	375,045
8	GROSS RECEIPTS	.015	REVENUES	257,420	1.0000	257,420	257,420
9	FRANCHISE FEE						
10	OCCUPATIONAL LICENSE	VARIOUS	FLAT	5,574	1.0000	5,574	5,574
11	OTHER (PLEASE LIST) EMERGENCY EXCISE	.022	PROPERTY	4,313	1.0000	4,313	4,313
	TOTAL					1,073,735	933,525

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: COMPLETE THE FOLLOWING INFORMATION REGARDING THE
USE OF OUTSIDE PROFESSIONAL SERVICES DURING THE HISTORIC BASE
YEAR PERIOD. SPECIFY BY CONTRACT AREAS SUCH AS ACCOUNTING,
LEGAL, FINANCIAL OR ENGINEERING.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/89
WITNESS: TROY

DOCKET NO.: 900131-00

TYPE OF SERVICE PERFORMED	NAME OF CONTRACTOR	PROJECT	CONTRACT TYPE (CHECK ONE)		PERIOD OF CONTRACT		ACCOUNT CHARGED (U)	COST GAS OPERATIONS
			ONE-TIME	CONTINUING	BEGIN	END		
1) ACCOUNTING								
DELOITTE, HASKINS & SELLIS		INDEPENDENT AUDIT OF BOOKS		XXX	1/89	12/89	923	47,271
2) LEGAL								
ALLEY, HARRIS, ROGERS, LINDSEY & CHANCEY		AUDIT LETTER	XXX			1/89	923	41
DELAND BUSINESS PARK ASSOCIATION		DEFEND LAND USE RIGHTS	XXX		4/89	8/89	923	2,500
ELARBEE, THOMPSON & TRAPNELL		VARIOUS PERSONNEL MATTERS		XXX	1/89	12/89	923	23,202
GALLAGHER, BISHOP, HETZBERGER & BRUSHMAN		UNDOCKETED FERC EXPENSES		XXX	1/89	12/89	923	1,147
ROBINSON & ELLISON		GENERAL COUNSEL		XXX	1/89	12/89	923	283
VINTHROP, SIMPSON, PUTMAN & ROBER		ANTI-TAKEOVER ADVICE	XXX			2/89	923	847
3) FINANCIAL								
CONTINENTAL BANK, N.A.		TRUSTEE (FIRST MORTGAGE BONDS)		XXX	1/89	12/89	923	4,731
4) ENGINEERING								
5) MANAGEMENT CONSULTING								
STONE & WEBSTER MANAGEMENT CONSULTANTS, INC.		FINANCE, INCOME TAXES, ETC.		XXX	1/89	12/89	923	27,724
6) ACTUARIAL								
GEORGE B. BUCK CONSULTING ACTUARIES, INC.		PENSION PLAN		XXX	1/89	12/89	923	4,027
TOTAL CONTRACTUAL EXPENSES								113,775

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FPSC GAS OPERATIONS

DOCKET NO.: P00151-00

EXPLANATION: PROVIDE A SCHEDULE DETAILING TRANSACTIONS WITH AFFILIATED COMPANIES AND RELATED PARTIES FOR THE HISTORIC BASE YEAR INCLUDING INTERCOMPANY CHARGES, LICENSES, CONTRACTS, AND FEES. IF THE DATA REQUESTED IS ALREADY ON FILE WITH THE COMMISSION, (AS REQUIRED BY RULE 25-7.014) AND IS DATED ON THE SAME PERIOD AS THE HISTORIC BASE YEAR, A STATEMENT TO THAT EFFECT WILL BE SUFFICIENT.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/09

WITNESS: TRUE

TRANSACTIONS WITH AFFILIATED COMPANIES 12/31/09

NAME OF COMPANY OR RELATED PARTY	RELATION TO UTILITY	TYPE OF SERVICE PROVIDED OR RECEIVED	EFFECTIVE CONTRACT DATE	CHARGE OR (CREDIT) DURING YEAR		ALLOCATION METHOD USED TO ALLOCATE CHARGES BETWEEN COMPANIES
				AMOUNT	ACCOUNT NO.	
1 FLO-GAS CORPORATION	WHOLLY-OWNED SUBSIDIARY	BULK PROPANE SALES	NONE	1,395,000	146	THESE PROPANE OPERATIONS HAVE BEEN REMOVED FROM RATE BASE & OPERATING I
2 FLO-GAS CORPORATION	WHOLLY-OWNED SUBSIDIARY	LABOR	NONE	997,000	146	ACTUAL USE OF PERSONNEL AND VARIOUS ALLOCATION FACTORS
3 FLO-GAS CORPORATION	WHOLLY-OWNED SUBSIDIARY	MATERIALS & SUPPLIES	NONE	42,000	146	ACTUAL USE OF MATERIALS
4 FLO-GAS CORPORATION	WHOLLY-OWNED SUBSIDIARY	TRANSPORTATION	NONE	70,000	146	ACTUAL USE OF VEHICLES AND VARIOUS ALLOCATION BASIS
5 FLO-GAS CORPORATION	WHOLLY-OWNED SUBSIDIARY	CASH RECEIPTS & DISBURSEMENTS	NONE	NOT READILY DETERMINABLE	146	ACTUAL AND/OR VARIOUS ALLOCATION BASIS
		TOTAL NET AMOUNT		42,504,000		

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A COMPARISON OF WAGE AND SALARY INCREASES
FOR THE LAST THREE YEARS AND HISTORIC BASE YEAR TO THE CPI.

COMPANY: FPSC GAS OPERATIONS

DOCKET NO.: 990151-00

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/09

HISTORIC BASE YR - 1: 12/31/08

HISTORIC BASE YR - 2: 12/31/07

HISTORIC BASE YR - 3: 12/31/06

WITNESS: TROY

INCREASE IN WAGES AND SALARY BY GROUP	1906	1907	1908	HISTORIC BASE YEAR
SUPERVISORY	4.002	3.002	4.002	4.502
UNION	4.002	3.002	4.002	4.502
OPERATIONS	4.002	3.002	4.002	4.502
TOTAL INCREASE	4.002	3.002	4.002	4.502
CHANGE IN CPI FROM PREVIOUS YEAR	1.902	3.702	4.102	4.002
DIFFERENCE BETWEEN INCREASE IN WAGES AND SALARIES AND CPI	2.102	0.102	-0.102	-0.302

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR THE HISTORIC BASE YEAR FUNCTIONALITY O & N
EXPENSE PLEASE PROVIDE THE BENCHMARK VARIANCES.

TYPE OF DATA SOURCE:

HISTORIC BASE YEAR DATA: 12/31/09

PRIOR DATE CASE BASE YR: 12/31/04

METHODS: TUV

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-00

LINE NO.	FUNCTION	COL 1 HISTORIC BASE YEAR TOTAL COMPANY PER DUES (INR C-1) (CURRENT CASE)	COL 2 O & N ADJUSTMENTS (INR C-2) (CURRENT CASE)	COL 3 ADJUSTED HISTORIC BASE YEAR O & N (INR C-1) (CURRENT CASE)	COL 4 1994 BASE YEAR ADJUSTED O & N (INR C-34) (PRIOR CASE)	COL 5 COMPOUND MULTIPLIER (INR C-37)	COL 6 HISTORIC BASE YEAR BENCHMARK (COL 4 X 5)	COL 7 BENCHMARK VARIANCE (INR C-38) (COL 6 - 3)
1	OTHER STORAGE EXPENSES	617,235	(617,235)	00	00	1.23907	00	00
2	DISTRIBUTION OPERATIONS)							
3	DISTRIBUTION MAINTENANCE)	2,222,204	(21,302)	2,200,622	1,520,110	1.23907	1,094,640	305,954
4	ER ACCOUNTS	910,100	(6,740)	911,340	734,290	1.23907	910,424	934
5	CUSTOMER SVCE & INFORMATION	14,511	(1,209)	13,222	3,507	1.23907	4,340	0,074
6	SALES EXPENSE	519,347	(6,004)	513,263	343,224	1.23907	450,351	62,912
7	ADMINISTRATIVE & GENERAL	1,701,205	(49,707)	1,651,410	1,074,757	1.23907	1,335,039	316,379
8	OTHER GAS SUPPLY	15,154,810	(15,149,230)	5,500	9,502	1.23907	11,000	(4,300)
9	TOTAL	620,547,420	(615,251,955)	65,295,465	63,715,470		64,604,710	660,755

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DETAIL OF ADJUSTMENTS MADE TO THE
HISTORIC BASE YEAR PER BOOKS D & N EXPENSES BY FUNCTION.

TYPE OF DATA SOURCE:

HISTORIC BASE YEAR DATA: 12/31/89

WITNESS:

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 990151-00

LINE NO.	FUNCTION	ADJUSTMENT	EXPLANATION
1	OTHER STORAGE EXPENSES	(117,235)	SCHEDULE C-2, ADJUSTMENTS 0-4 AND 0-1.
2	DISTRIBUTION OPERATIONS)	(621,302)	SCHEDULE C-2, ADJUSTMENTS 0-11 AND 0-2.
3	DISTRIBUTION MAINTENANCE)		
4	CUSTOMER ACCOUNTS	(4,740)	SCHEDULE C-2, ADJUSTMENT 0-5.
5	CUSTOMER SVCE. & INFORMATION	(1,209)	SCHEDULE C-2, ADJUSTMENT 0-13.
6	SALES EXPENSE	(4,004)	SCHEDULE C-2, ADJUSTMENTS 0-8, 0-12 AND 0-13.
7	ADMINISTRATIVE & GENERAL	(49,707)	SCHEDULE C-2, ADJUSTMENTS 0-3, 0-7, 0-9 AND 0-10.
8	OTHER GAS SUPPLY	(15,149,230)	SCHEDULE C-2, ADJUSTMENTS 0-1, 0-2 AND 0-4.
	TOTAL	(15,251,955)	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ADJUSTMENTS TO BASE YEAR (PRIOR CASE) O & H
EXPENSES RELATED TO EXPENSES RECOVERABLE THROUGH MECHANISMS
OTHER THAN BASE RATES. EXPLAIN ANY ADJUSTMENTS.

TYPE OF DATA SHOWN:
PRIOR RATE CASE BASE YR: 12/31/04
WITNESS: TRUE

COMPANY: FPSC GAS OPERATIONS

DOCKET NO.: 990131-00

LINE NO.	FUNCTION	BASE YEAR ACTUAL O&H	ADJUSTMENTS FOR NON-BASE RATE EXPENSE RECOVERIES	BASE YEAR ADJUSTED O&H	EXPLANATION
1	DISTRIBUTION OPERATIONS }	00	00	00	
2	DISTRIBUTION MAINTENANCE }	1,520,110	0	1,520,110	
3	CUSTOMER ACCOUNTS	734,290	0	734,290	
4	CUSTOMER SVCE & INFORMATION	3,507	0	3,507	
5	SALES EXPENSE	343,224	0	343,224	
6	ADMINISTRATIVE & GENERAL	1,076,757	0	1,076,757	
7	OTHER GAS SUPPLY	9,502	0	9,502	
8	TOTAL	43,715,470	00	43,715,470	

NOTE: \$30,551 OF HOME ECONOMIST'S EXPENSE WAS RECLASSIFIED FROM
CUSTOMER SERVICE TO SALES EXPENSE.

\$7,646 OF PROMOTIONAL ADVERTISING RECLASSIFIED FROM CUSTOMER
SERVICE TO SALES EXPENSE.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR EACH YEAR SINCE THE BASE YEAR OF THE COMPANY'S LAST RATE CASE, PROVIDE THE AMOUNTS AND PERCENT INCREASES ASSOCIATED WITH CUSTOMERS AND AVERAGE CPI. SHOW THE CALCULATION FOR EACH COMPOUND MULTIPLIER.

TYPE OF DATA SHOWN:

RIS. BASE YR LAST CASE: 12/31/04

RIS. BASE YR CURRENT CASE: 12/31/09

WITNESS: TONY

COMPANY: FPMC GAS OPERATIONS

DOCKET NO.: 90053-00

YEAR	TOTAL CUSTOMERS			AVERAGE CPI (1982-04 = 100)			INFLATION & GROWTH COMPOUND MULTIPLIER (A X B)
	AMOUNT	% INCREASE	A COMPOUND MULTIPLIER	AMOUNT	% INCREASE	B COMPOUND MULTIPLIER	
1984	32,890		1.00000	103.9		1.00000	1.00000
1985	33,374	1.4722	1.01472	107.6	3.5612	1.03561	1.05085
1986	33,469	0.2852	1.01760	109.6	1.8992	1.05486	1.07343
87	33,906	1.3062	1.03089	113.6	3.6902	1.09336	1.12713
1988	34,131	0.6642	1.03773	118.3	4.1372	1.13859	1.18156
1989	34,169	0.1112	1.03889	124.0	4.8182	1.19346	1.23987

SCHEDULE C-30

O & M BENCHMARK VARIANCE BY FUNCTION

PAGE 1 OF 6

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY THE DIFFERENCE.

TYPE OF DATA SHOWN:

HIS. BASE YR LAST CASE: 12/31/04

HIS. BASE YR CURRENT CASE: 12/31/09

WITNESS: STEIN

COMPANY: FPSC GAS OPERATIONS

DOCKET NO.: 990151-00

FENC ACCOUNTS: 070-094

FENC FUNCTIONAL GROUP: DISTRIBUTION EXPENSES

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE	JUSTIFICATION
						AMOUNT	
					TEST YEAR ADJUSTED REQUEST BENCHMARK	12,200,622 1,094,640	
					VARIANCE TO JUSTIFY	6305,954	
1	00R-1	SECURITY SERVICE	0	0	43,697	43,697	
2	00R-2	LAWN SERVICE	0	0	1,344	1,344	SEE
3	00R-3	"UNCLE" ONE-CALL SYSTEM	0	0	9,104	9,104	
4	00R-4	ADDITIONAL TELEMETERING	0	0	8,470	8,470	PAGE 2 OF 6
5	00R-5	OPERATIONS CENTER EMPLOYEE BEVERAGES	0	0	1,100	1,100	
6	00R-6	SYSTEM MAP UPDATES	0	0	500	500	
7	00R-7	O&M LABOR WAGE INCREASES	1,280,486	1,530,691	1,587,661	48,970	
8	00R-8	OPERATIONS DRAFTSMAN	0	0	24,040	24,040	
9	00R-9	ENGINEERING DRAFTSMAN P/T	0	0	2,526	2,526	
10	00R-10	ENGINEERING TECHNICIAN	0	0	9,771	9,771	
11	00R-11	SUPERINTENDENT	0	0	4,590	4,590	
12	00R-12	STAFF ENGINEER	0	0	27,552	27,552	
13	00R-13	ENGINEERING AIDS	0	0	28,435	28,435	
14	00R-14	METER & REGULATOR REPAIR & TESTING	75,775	93,951	119,005	25,054	
15	00R-15	RAINS O&M EXPENSE	366,054	453,862	492,477	38,615	
		TOTAL	1,730,517	2,084,504	2,360,352	273,049	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY THE DIFFERENCE.

TYPE OF DATA SHOWN:

HIS. BASE YR LAST CASE: 12/31/04

HIS. BASE YR CURRENT CASE: 12/31/09

WITNESS: STEIN

COMPANY: FPSC GAS OPERATIONS

DOCKET NO.: 990131-GU

FERC ACCOUNTS: 070-094

FERC FUNCTIONAL GROUP: DISTRIBUTION EXPENSES

JUSTIFICATION:

- 00H-1 Security service was added to provide protection for employees who work at operations center outside of normal business hours, protect property and reduce disruptions and losses due to break-ins.
- 00H-2 New operations center required increased lawn and landscape maintenance to comply with city ordinances.
- 00H-3 Annual fee paid for gas divisions who became members of the state one-call system to reduce third party damages.
- 00H-4 Six telemetering locations were added to better monitor the integrity of the gas system.
- 00H-5 Beverages provided to on-site distribution operations center employees to be consistent with other company locations and to reduce unproductive time.
- 00H-6 Expense to update system maps annually.
- 00H-7 Negotiated wage increases for period exceeded CPI.
- 00H-8 Draftsman added to maintain system maps in current status, handle UNCLE inquiries, update Company construction standard drawings, and perform general drafting duties for the operations department.
- 00H-9 Part-time draftsman needed for program to review and catalog all construction drawings and transfer them to a computer based reference system.
- 00H-10 Engineering Technician was added to provide needed on-site drafting and field engineering for Sanford and DeLand divisions.
- 00H-11 Superintendent assisted and coordinated engineering technician in Sanford and DeLand mapping and record system.
- 00H-12 Staff Engineer was added to perform engineering duties and supervise Engineering Aides and P/T draftsman. Recent Florida Gas Transmission system changes required studies and analysis as part of the Engineer duties.
- 00H-13 Engineering Aides added to implement program to locate and record all natural gas services in the Palm Beach gas division.
- 00H-14 Increased expenses incurred due to meter and regulator repair and testing policy changes, increased field activities, and duties to insure more reliable and accurate customers' gas measurement.
- 00H-15 Additional footage of mains and services exceeded customer growth percentage and resulted in increased expenses to operate and maintain the gas system in excess of the benchmark allowance.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY THE DIFFERENCE.

TYPE OF DATA SHOWN:

HIS. BASE YR LAST CASE: 12/31/94

HIS. BASE YR CURRENT CASE: 12/31/99

WITNESS: TMM

COMPANY: FPSC GAS OPERATIONS

DOCKET NO.: 990151-00

FERC ACCOUNTS: 900-909

FERC FUNCTIONAL GROUP: CUSTOMER SERVICE & INFORMATION

	AMOUNT
TEST YEAR ADJUSTED REQUEST	913,222
BENCHMARK	4,340
VARIANCE TO JUSTIFY	90,874

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL DOLLARS	BENCHMARK	HISTORIC BASE YEAR DOLLARS REQUESTED	BENCHMARK VARIANCE	JUSTIFICATION
1	CS-1	TELEPHONE DIRECTORY ADVERTISING	991	1,229	7,763	6,534	SEE
2	CS-2	"CALL BEFORE YOU DIG" NOTICE	1,597	1,900	3,420	1,440	BELOW
3	CS-3	GAS SERVICE SURVEY	0	0	1,627	1,627	
TOTAL			2,588	3,209	12,812	9,603	

JUSTIFICATION:

- CS-1 A REVIEW OF THE 1994 DIRECTORY ADVERTISING HAS SHOWN THAT APPROXIMATELY \$3,300 OF ADVERTISING WAS CHARGED TO OTHER OPERATING EXPENSE ACCOUNTS IN DISTRIBUTION, CUSTOMER ACCOUNTS, SALES AND A & B. THE \$3,300 EXPANDED BY THE BENCHMARK MULTIPLIER ACCOUNTS FOR \$4,092 OF VARIANCE. ALSO, THE MONTHLY CHARGES FOR DIRECTORY ADVERTISING HAS INCREASED FROM \$491 IN DECEMBER 1994 TO \$956 IN DECEMBER 1999 DUE TO CIRCULATION GROWTH, MULTIPLE DIRECTORIES AND A SLIGHTLY LARGER AD.
- CS-2 COST TO RUN THIS NEWSPAPER AD HAS INCREASED OVER BENCHMARK ALLOWANCE DUE TO NEWSPAPER RATE INCREASES OF 55% AND 114% IN DELAND AND WEST PALM BEACH, RESPECTIVELY. IN 1989 WE ADVERTISED IN ALL MAJOR NEWSPAPERS (4) TO ENSURE COMPLETE SERVICE AREA COVERAGE AS COMPARED TO ONLY THREE PAPERS IN 1994. THERE ALSO WAS A SLIGHT INCREASE IN THE AD SIZE FROM THREE COLUMNS x 8" TO THREE COLUMNS x 9 1/2".
- CS-3 IT IS NECESSARY TO LOCATE AND RECORD ALL SERVICE LINES, ACTIVE OR INACTIVE, ON OUR SYSTEM. IN THAT MANY SERVICES, PARTICULARLY INACTIVE SERVICES, WERE INSTALLED PRIOR TO THE REQUIREMENT (1967?) TO RECORD SUCH INSTALLATIONS, THE ONLY WAY TO LOCATE THESE SERVICES IS TO SURVEY ALL MAINS IN EXISTENCE PRIOR TO 1967(?) FOR SERVICE LATERALS. IN DOING SO, WE MUST ENTER SOME CUSTOMER'S PREMISES WHO ARE NOT NATURAL GAS CUSTOMERS BUT WHO MAY HAVE AN INACTIVE SERVICE ON THEIR PROPERTY. TO INFORM THESE POTENTIAL CUSTOMERS THAT NATURAL GAS IS AVAILABLE AND TO MINIMIZE THE INTERRUPTIONS EXPERIENCED BY OUR PERSONNEL, THE DOOR HANGER WAS UTILIZED. THIS PROGRAM WILL LAST A MINIMUM OF FIVE YEARS.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY THE DIFFERENCE.

TYPE OF DATA SOURCE:

HIS. BASE TO LAST CASE: 12/31/04

HIS. BASE TO CURRENT CASE: 12/31/09

WITNESS: KESLER

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-GU

FERC ACCOUNTS: 911-914

FERC FUNCTIONAL GROUP: SALES EXPENSE

	AMOUNT
TEST YEAR ADJUSTED BENCHMARK	\$513,243
	490,331
VARIANCE TO JUSTIFY	\$62,912

	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL DOLLARS	BENCHMARK	HISTORIC BASE YEAR DOLLARS REQUESTED	BENCHMARK VARIANCE	JUSTIFICATION
1	S-1	PIPING ALLOWANCE	31,444	39,234	84,136	45,922	
2	S-2	SALES SUPERVISION	25,576	31,711	47,962	16,251	SEE
3	S-3	DELRAY DISTRICT OFFICE	7,210	8,939	13,346	4,607	BELOW
		TOTAL	64,430	79,885	147,444	67,779	
			*****	*****	*****	*****	

JUSTIFICATION:

- S-1 Piping and conversion allowance expenses have exceeded benchmark by \$44,922.00 due to a change in marketing requirements to add new customers and base year expenses being well under benchmark for that year. In the base year piping for new construction and piping and venting for appliances replacing electric were being subsidized by the cost of the appliance being installed. In 1909 we sold very few appliances to builders which in turn increased our expense to provide gas piping for new construction. Competitive forces as well increased building and fire code requirements have also increased the cost of installing gas piping. In 1909 we discontinued, to great extent, the practice of including the expense for gas piping and venting as a cost of installing merchandise sold when that appliance replaced an electric appliance. These expenses are now being charged to piping and conversion expenses.
- S-2 Sales Supervision expenses have exceeded the benchmark by \$16,251.00 due to a reorganization of the Sales Department. The previous Sales Manager's position was replaced by a Director of Marketing and additional Sales Section Supervisors. These changes were required to more closely coordinate the sales activities of four gas districts and to monitor and comply with changes to local building and fire codes pertaining to the installation of gas piping, venting and appliances.
- S-3 The allocation of the Delray District Manager's salary was changed due to a change in job duties. The Delray office now operates as a customer service and sales office, whereas in 1904 it was a distribution operations office (distribution, construction, customer service and sales). The distribution and construction functions have been transferred to the centralized West Palm Beach location for better control and efficiency. The Delray Manager, who has a sales background, concentrates his effort in customer service and sales. This allocation change accounts for \$4,607 in benchmark variance.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE
EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK
YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY
THE DIFFERENCE.

TYPE OF DATA SHOWN:

HIS. BASE YR LAST CASE: 12/31/04

HIS. BASE YR CURRENT CASE: 12/31/09

METHOD: TROY

DOCKET NO.: 990131-00

FERC ACCOUNTS: 920-935

FERC FUNCTIONAL GROUP: ADMINISTRATIVE & GENERAL

							AMOUNT
TEST YEAR ADJUSTED REQUEST							61,651,410
BENCHMARK							1,335,039
VARIANCE TO JUSTIFY							6316,379

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL DGR	BENCHMARK	HISTORIC BASE YEAR DGR REQUESTED	BENCHMARK VARIANCE	JUSTIFICATION
1	AG-1	INSURANCE - LIABILITY	100,000	133,007	440,195	333,100	SEE
2	AG-1	INSURANCE - PROPERTY	12,634	14,921	21,210	6,297	BELOW
3	AG-1	INSURANCE - MEDICAL	143,937	170,463	257,992	79,529	
4	AG-1	TOTAL	244,059	320,391	747,405	419,014	
			*****	*****	*****	*****	

JUSTIFICATION:

Since 1994, the Company's cost for Liability and Property Insurance and Employee Medical Program have increased at a rate faster than CPI and customer growth resulting in a \$419,000 variance over the benchmark. This variance can be attributed to unfavorable industry loss and earnings experience (liability and property), and increased utilization of benefits (medical) that far exceeds the annual increase in the CPI. The Company has taken action to contain medical program costs by increasing deductibles, increasing employee premiums for dependent coverage, limits on certain medical care and encouraging out-patient surgery vs. hospital overnight surgery.

FLORIDA PUBLIC UTILITIES COMPANY
DOCKET NO. 900151-GU
MINIMUM FILING REQUIREMENTS
INDEX

RATE OF RETURN SCHEDULES

SCHEDULE NO.	TITLE	PAGE
-----	-----	-----
D-1	COST OF CAPITAL - 13 MONTH AVERAGE	92
D-1	COST OF CAPITAL - 13 MONTH AVERAGE	93
D-2	LONG TERM DEBT OUTSTANDING - DETAIL	94
D-2	LONG TERM DEBT - CALL PROVISIONS	95
D-3	SHORT TERM DEBT	96
D-4	PREFERRED STOCK	97
D-5	COMMON STOCK ISSUES	98
D-6	CUSTOMER DEPOSITS	99-100
D-7	SOURCES AND USES OF FUNDS	101
D-8	ISSUANCE OF SECURITIES	102
D-9	SUBSIDIARY INVESTMENTS	103
D-10	RECONCILIATION OF AVERAGE CAPITAL STRUCTURE	104
D-11	FINANCIAL INDICATORS - INTEREST & PREFERRED DIVIDENDS	105
D-11	FINANCIAL INDICATORS - PERCENTAGE OF CONSTRUCTION FUNDS	106
D-11	FINANCIAL INDICATORS - AFUDC AS A PERCENTAGE OF INCOME	107
D-12	APPLICANT'S MARKET DATA	108

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE COMPANY'S 12-MONTH AVERAGE RECONCILED JURISDICTIONAL CAPITAL STRUCTURE AND COST RATES FOR EACH CLASS OF CAPITAL FOR THE HISTORIC BASE YEAR OF THE CURRENT CASE AND THE HISTORIC BASE YEAR OR TEST YEAR OF THE LAST DATE CASE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATE: 12/31/09
PRIOR DATE CASE NO: 12/31/04
WITNESS: TRUE

DOCKET NO.: 100151-00

		LAST DATE CASE - TEST YEAR OR HISTORIC BASE YEAR ENDED 12/31/04 (1)						PRESENT DATE CASE - HISTORIC BASE YEAR ENDED 12/31/09							
LINE NO.	CLASS OF CAPITAL (1)	DOLLARS (2)	RATIO (3)	COST RATE		WEIGHTED COST		AMOUNT PER DOLLARS (8)	ADJUSTMENTS (2)			RATIO (12)	COST RATE (13)	WEIGHTED COST (14)	INTEREST EXPENSE (15)
				REQUESTED (4)	APPROVED (5)	REQUESTED (6)	APPROVED (7)		SPECIFIC (9)	PRORATA (10)	NET (11)				
1	COMMON EQUITY	4,494,874	32.70%	13.50%	14.50%	5.07%	4.70%	5,640,005	0	(28,404)	5,619,919	28.42%	13.85%	3.934%	
2	PREFERRED STOCK	400,294	2.80%	4.77%	4.77%	0.14%	0.14%	238,367	0	(1,202)	237,165	1.20%	4.75%	0.057%	
3	LONG TERM DEBT	4,928,614	34.33%	9.43%	9.43%	3.24%	3.24%	7,700,900	0	(38,838)	7,662,062	38.74%	9.70%	3.789%	749,350
4	SHORT TERM	0	0.00%	0.00%	0.00%	0.00%	0.00%	447,874	0	(2,340)	445,514	2.35%	9.41%	0.221%	43,005
5	CUSTOMER DEPOSITS	871,825	6.07%	0.64%	0.64%	0.52%	0.52%	1,234,500	0	0	1,234,500	6.24%	0.64%	0.520%	104,439
6	TAX CREDITS - 0 COST	55,560	0.39%	0.00%	0.00%	0.00%	0.00%	40,819	0	0	40,819	0.21%	0.00%	0.000%	
7	TX CREDITS - WTD CST	904,199	6.30%	9.57%	9.22%	0.60%	0.50%	955,695	0	0	955,695	4.83%	11.17%	0.540%	50,973
8	ACCUM DEFERRED INC TAXES - 0 COST	2,494,094	17.37%	0.00%	0.00%	0.00%	0.00%	3,561,100	0	0	3,561,100	18.01%	0.00%	0.000%	
9	OTHER (EXPLAIN)	0	0.00%	0.00%	0.00%	0.00%	0.00%	0	0	0	0	0.00%	0.00%	0.000%	
10	TOTAL	14,357,462	100.00%			9.57%	9.22%	19,047,648	0	(70,004)	19,776,782	100.00%		9.071%	948,547

COST RATE FOR TAX CREDITS WEIGHTED COST:

11	COMMON EQUITY									5,619,919	41.57%	13.85%	5.757%
12	PREFERRED EQUITY									237,165	1.75%	4.75%	0.0031%
13	LONG-TERM DEBT									7,442,062	56.60%	9.41%	5.334%
14	TOTAL									13,519,146	100.00%		11.1741%

(1) PER ORDER NO. 16195, PAGE 34.

(2) ADJUSTMENT REPRESENTS UNDERRECOVERED GAS COSTS - SEE BALANCE SHEET
0 THE COST RATE FOR COMMON EQUITY SHALL BE THE COMPANY PROPOSED RATE.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE COMPANY'S 12-MONTH AVERAGE CAPITAL STRUCTURE AND COST RATE FOR THE MOST RECENT YEAR PRIOR TO THE HISTORIC BASE YEAR. (CONSISTENT WITH THE METHODOLOGY OF SCHEDULE D-1 PAGE 1)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR - 1 : 12/31/00
WITNESS: TRUE

COMPANY: FPMC GAS OPERATIONS

BUCKET NO.: 990151-00

Line No.	Class of Capital (1)	Dollars (2)	Ratio (3)	Cost Rate (4)	Weighted Cost Rate (5)	Interest Expense (6)
1	COMMON EQUITY	5,170,001	26.60%	13.85%	3.6952%	
2	PREFERRED EQUITY	263,707	1.36%	4.75%	0.0646%	
3	LONG TERM DEBT	7,249,000	37.42%	9.62%	3.5990%	677,431
4	SHORT TERM DEBT	1,276,100	6.59%	8.10%	0.5330%	103,371
5	CUSTOMER DEF	1,223,692	6.32%	9.00%	0.5400%	110,132
6	TAX CREDITS- 0 COST	43,609	0.23%	0.00%	0.0000%	
7	TAX CREDITS - WTD. COST	991,204	5.12%	11.24%	0.5755%	54,509
8	DEFERRED INCOME TAXES	3,157,502	16.30%	0.00%	0.0000%	
9	TOTAL	19,375,935	100.00%		9.8377%	965,443
10				ROUNDED	9.04%	

COST RATE FOR TAX CREDITS WEIGHTED COST:

11	COMMON EQUITY	5,170,001	40.76%	13.85%	5.6453%
12	PREFERRED EQUITY	263,707	2.00%	4.75%	0.0900%
13	LONG-TERM DEBT	7,249,000	57.16%	9.62%	5.4900%
14	TOTAL	12,683,500	100.00%		11.2429%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS, AS SPECIFIED, OF EACH OUTSTANDING
ISSUE OF LONG-TERM DEBT, ON A 13 MONTH AVERAGE BASIS, FOR THE
HISTORIC BASE YEAR.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/09
OTHERS: TINY

COMPANY: FPSC GAS OPERATIONS

SHEET NO.: 900131-00

LINE NO.	ISSUE (1)	ISSUE DATE (2)	Maturity DATE (3)	PRINCIPAL OUTSTANDING \$ NO. AVG. (4)	UNAMORTIZED (PREMIUM) DISCOUNT (5)	UNAMORTIZED ISSUING EXPENSE (6)	NET (5)+(6) (7)	LIFE (YEARS) (8)	ANNUAL AMORTIZATION (9)	ANNUAL INTEREST (10)	ANNUAL TOTAL COST (9)+(10) (11)
1	5.25% FIRST MORTGAGE	7/1/99	7/1/09	323,677	0	54	54	0.0	202	10,375	10,577
2	10.75% FIRST MORTGAGE	7/1/75	7/1/91	1,146,154	0	4,392	4,392	1.5	2,390	123,425	126,015
3	4.75% FIRST MORTGAGE	6/1/63	6/1/93	746,000	0	1,263	1,263	3.5	334	35,400	35,742
4	4.75% FIRST MORTGAGE	6/1/65	6/1/95	771,530	0	3,023	3,023	5.5	337	34,423	37,160
5	8.00% FIRST MORTGAGE	7/1/72	7/1/92	1,710,154	0	15,101	15,101	12.5	1,279	136,000	138,159
6	9.57% FIRST MORTGAGE	5/1/80	5/1/10	10,000,000	0	171,940	171,940	20.5	7,909	957,000	964,909
7	10.03% FIRST MORTGAGE	5/1/80	5/1/10	5,500,000	0	92,503	92,503	20.5	4,239	551,650	555,909
8	12.50% FIRST MORTGAGE	6/1/83	8	0	0	520,700	520,700	20.5	10,204	0	10,204
9											
10	8 RETIRED MAY 1980										
11	CALL PREMIUM OF \$500,000										
12	INCLUDED IN COL (6)										
13											
14											
15											
16	TOTAL			20,196,923	0	817,064	817,064		35,194	1,859,561	1,894,755
17	UNAMORTIZED PREMIUM, DISCOUNT, AND ISSUE EXPENSE			(817,064)							
18	NET			19,379,859							
19	EMBEDDED COST OF LONG-TERM DEBT (11)/(4)			9.7769%							

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE AN EXPLANATION OF CALL PROVISIONS AND SPECIAL
RESTRICTIONS INCLUDING SERIES, DUE DATE, AND DEBT TYPE FOR THE
HISTORIC BASE YEAR.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/09
WITNESS: TRUE

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-00

	Series	Maturity Date	If Redeemed During The 12 Month Period Ending	Regular Redemption Price (%)
1				
2				
3				
4				
5				
6				
7				
8	5 1/4%	July 1, 1987	June 30, 1990	100.00
9	10 3/4%	July 1, 1991	June 30, 1990	100.72
10				
11	4 3/4%	June 1, 1993	May 31, 1990	100.50
12	4 3/4%	June 1, 1995	May 31, 1990	100.00
13				
14	8 %	July 1, 2002	June 30, 1990	103.30
15	9.57 %	May 1, 2010	See Note 1	
16				
17	10.03 %	May 1, 2010	See Note 1	
18				
19				
20				
21				

Narrative explanation:

The bonds are redeemable prior to maturity as a whole at any time or in part from time to time (a) at the option of the Company (other than in the cases mentioned in the following clause (b)) at the applicable percentage of the principal amount therefore set forth in the tabulation under the heading "Regular Redemption Price"; and (b) (i) by the operation of the sinking and improvement fund for the bonds, (ii) by the operation of the Renewal and Replacement Fund, and (iii) with eminent domain moneys and proceeds of sales pursuant to order of governmental authorities (or in anticipation thereof) as provided in the Indenture, upon payment of the principal amount thereof; together in any case with interest accrued thereon to the date fixed for redemption.

Note 1:

Regular Redemption Price % is not effective until the 12 Month Period beginning May 1, 2013 at 101.33.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900131-00

EXPLANATION: PROVIDE ANALYSIS OF SHORT TERM DEBT INCLUDING EACH
OUTSTANDING ISSUE OF SHORT TERM DEBT ON 13 MONTH AVERAGE FOR
THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/87

WITNESS: TUDT

OUTSTANDING SHORT TERM DEBT

LINE NO.	DESCRIPTION (1)	AVERAGE INTEREST EXPENSE (2)	MATURITY DATE (3)	AVERAGE AMOUNT OUTSTANDING HISTOR. BASE YR (4)	EFFECTIVE COST RATE (2)/(4) (5)
1	BANK LOAN WITH SUN BANK, WEST PALM BEACH \$10,000,000 CREDIT LINE AT LONDON INTEREST OFFERED RATES (LIBOR) PLUS 1/2 PT.	994,449	LESS THAN 1 YR.	\$1,004,186	9.412
2	TOTAL	994,449		\$1,004,186	9.412

NOTE: COLUMN (4) IS COMPUTED ON A DAILY BASIS TO ARRIVE AT AN ACCURATE EFFECTIVE
COST RATE. THE 13 MONTH BALANCE WILL VARY SOMEWHAT.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS, AS SPECIFIED, OF PREFERRED STOCK
ON A 12 MONTH AVERAGE BASIS FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/89

WITNESS: TROY

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 990131-00

LINE NO.	ISSUE (1)	ISSUE DATE (2)	CALL PROVISIONS OR SPECIAL RESTRICTIONS (3)	PRINCIPAL AMOUNT OUTSTANDING (4)	DISCOUNT OR PREMIUM ASSOCIATED WITH (4) (5)	ISSUING EXPENSE ASSOCIATED WITH (4) (6)	NET PROCEEDS (4)+(5)-(6) (7)	COUPON RATE (8)	DOLLAR DIVIDENDS (8 X 4) (9)	EFFECTIVE COST RATE (9)/(7) (10)
1	SERIES A	1945	(a)	1600,000	00	00	1600,000	4.75%	120,500	4.75%
2										
3										
4										
5										
6										
7										
8										
9										
TOTAL				1600,000	00	00	1600,000		120,500	4.75%

(a) CALLABLE IN WHOLE OR IN PART ON 30 DAYS' NOTICE AT ANY TIME AT \$106 PER SHARE
PLUS ACCRUED DIVIDENDS. OTHER VOTING RIGHTS AND DIVIDEND RESTRICTIONS APPLY.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS OF COMMON STOCK ISSUES, AS SPECIFIED,
FOR THE HISTORIC BASE YEAR AND THREE PREVIOUS CALENDAR YEARS.

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 990151-00

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/87

HISTORIC BASE YR - 1: 12/31/88

HISTORIC BASE YR - 2: 12/31/87

HISTORIC BASE YR - 3: 12/31/86

WITNESS: TROY

LINE NO.	METHOD OF ISSUE (1)	PRICE PER SHARE (2)	SHARES ISSUED (3)	GROSS PROCEEDS (2)X(3) (4)	ISSUE EXPENSE (5)	NET PROCEEDS (4)-(5) (6)	NET PROCEEDS PER SHARE (6)/(3) (7)	TOTAL SHARES OUTSTANDING (8)
1	BEGINNING BALANCE FPUC COMMON STOCK PAR VALUE \$1.50/SHARE					\$3,040,429		742,662
2	ISSUE FOR YEAR 1986							
3	PREF. STOCK CONVERSIONS	\$9.53	80	\$762		\$762	\$9.53	742,742
4	DRIP PLAN	\$20.15	5,207	\$104,914		\$104,914	\$20.15	747,949
5	FOR YEAR 1987							
6	PREF. STOCK CONVERSIONS	\$6.47	740	\$4,839		\$4,839	\$6.47	748,697
7	DEBTURE BOND CONVERSION	\$7.78	89,460	\$695,999		\$695,999	\$7.78	838,157
8	THREE-FOR-TWO STOCK SPLIT	\$1.50	373,923	\$562,114		\$562,114	\$1.50	1,212,080
9	DRIP PLAN	\$20.18	4,260	\$86,119		\$86,119	\$20.18	1,216,340
10	ISSUE FOR YEAR 1988							
11	PREF. STOCK CONVERSIONS	\$6.61	814	\$5,381		\$5,381	\$6.61	1,217,162
12	DRIP PLAN	\$21.29	3,407	\$72,551		\$72,551	\$21.29	1,220,569
13	ISSUE FOR YEAR 1989							
14	DRIP PLAN	\$22.85	4,137	\$94,539		\$94,539	\$22.85	1,224,706
15								
16	END OF YEAR BALANCE					\$3,475,647		1,224,706

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE MONTHLY BALANCES, INTEREST RATES, AND INTEREST PAYMENTS ON CUSTOMER DEPOSITS FOR THE HISTORIC BASE YEAR. INDICATE THE COMPANY POLICY ON COLLECTING DEPOSITS, DEPOSIT SIZE, PAYMENT OF INTEREST, AND REFUNDING.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/09

WITNESS: TRUE

COMPANY: FPSC GAS OPERATIONS

DUCKET NO.: 900131-00

LINE NO.	MONTH & YEAR (1)	CUSTOMER DEPOSITS @ 0.50% (2)	CUSTOMER DEPOSITS @ 2% (3)	INACTIVE CUSTOMER DEPOSITS (4)	TOTAL CUSTOMER DEPOSITS (2)+(3)+(4) (5)	INTEREST EXPENSE (2)+(0.50%/12) (6)	INTEREST EXPENSE (3)+(2%/12) (7)	TOTAL INTEREST (6)+(7) (8)
1	12/00	1,215,005	0	1,192	1,216,197			
2	1/01	1,210,390	0	1,169	1,211,559	0,632	0	0,632
3	2/01	1,223,475	0	1,169	1,224,643	0,666	0	0,666
4	3/01	1,223,375	0	1,169	1,224,544	0,666	0	0,666
5	4/01	1,219,810	0	1,169	1,220,979	0,640	0	0,640
6	5/01	1,223,675	0	14,097	1,240,571	0,682	0	0,682
7	6/01	1,214,260	0	14,627	1,228,887	0,601	0	0,601
8	7/01	1,216,546	0	14,627	1,231,173	0,617	0	0,617
9	8/01	1,209,710	0	14,361	1,224,071	0,569	0	0,569
10	9/01	1,219,072	0	13,666	1,232,738	0,635	0	0,635
11	10/01	1,240,157	0	4,576	1,252,733	0,641	0	0,641
12	11/01	1,251,532	0	4,576	1,256,108	0,645	0	0,645
13	12/01	1,267,952	0	0,244	1,276,196	0,901	0	0,901
14				13-MONTH AVG.	1,234,500	104,395	0	104,395
					*****	*****	*****	*****
15				EFFECTIVE INTEREST RATE	0.462			

NARRATIVE DESCRIPTION: SEE PAGE 2.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE MONTHLY BALANCES, INTEREST RATES, AND INTEREST PAYMENTS ON CUSTOMER DEPOSITS FOR THE HISTORIC BASE YEAR. INDICATE THE COMPANY POLICY ON COLLECTING DEPOSITS, DEPOSIT SIZE, PAYMENT OF INTEREST, AND REFUNDING.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: TROY

COMPANY: FPSC GAS OPERATIONS

DOCKET NO.: 990131-00

NARRATIVE DESCRIPTION:

Customer Deposits

Deposit Required.

Residential. An initial deposit or a suitable guarantee to cover the payment of bills may be required of the Applicant or Customer before service will be supplied. Such initial deposit shall not exceed \$25.00, or an amount necessary to cover charges for service for two billing months, whichever is greater.

Non-Residential Service. An initial deposit based on the previous customer's average two months' billings at the same location, or in the case of the establishment of a new account, based on an estimated two months' billing may be required of the Applicant or Customer before service will be supplied.

Establishment of Credit.

In lieu of a cash deposit a customer may:

- (1) Furnish a satisfactory guarantor to secure payment of bills for the service requested, such guarantor to be a customer of the Company with a satisfactory payment record. Guarantors providing security for payment of residential customers' bills shall only be liable for bills contracted at the service address contained in the contract of guaranty.
- (2) Furnish an irrevocable letter of credit from a bank.
- (3) Furnish a surety bond.

Refund of Deposits.

After a customer has established a satisfactory payment record and has had continuous service for a period of 23 months, the utility shall refund the residential customer's deposits and shall, at its option either refund or pay the higher rate of interest specified below for nonresidential deposits, providing the customer has not, in the preceding 12 months, (a) made more than one late payment of a bill (after the expiration of 20 days from the date of mailing or delivery by the utility), (b) paid with a check refused by a bank, (c) been disconnected for non-payment, or at any time, (d) tampered with the meter, or (e) used service in a fraudulent or unauthorized manner. Company may, at its option, refund a deposit in less than 23 months.

Interest on Deposits.

Company shall pay a minimum interest on deposits of 8 percent per annum. The Company shall pay an interest rate of 9 percent per annum on deposits of nonresidential customers qualifying under Section (C) above when the Company elects not to refund such deposit after 23 months. No customer shall be entitled to receive interest on his deposit until and unless a customer relationship and the deposit have been in existence for a continuous period of six months, then he shall be entitled to receive interest from the day of the commencement of the customer relationship and the placement of deposit. Deposits shall cease to bear interest upon discontinuance of service.

New or Additional Deposits.

Company may require, upon reasonable written notice of not less than 30 days, such notice being separate and apart from any bill for service, a new deposit where previously waived or returned, or an additional deposit, in order to secure payment of current bills; provided however, that the total amount of the required deposit shall not exceed an amount equal to the average actual charges for service for two billing periods for the 12-month period immediately prior to the date of notice. In the event the customer has had service for less than 12 months, then the Company shall base its new or additional deposit upon the average actual monthly billing available.

Retention of Deposits.

Retention by Company, prior to final settlement, of said deposit shall not be considered as a payment or part payment of any bill for service. Company shall, however, apply said deposit against unpaid bills for service. In such case, Customer shall be required to restore deposit to original amount.

Refund of Deposit When Service is Discontinued.

Upon discontinuance of service, the deposit and accrued interest shall be credited against the final account and the balance, if any, shall be returned promptly to the customer, but in no event later than fifteen (15) days after service is discontinued.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SUMMARY OF SOURCES AND USES OF FUNDS
FOR THE HISTORIC BASE YEAR.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/09
WITNESS: TROT

COMPANY: FPSC GAS OPERATIONS

DOCKET NO.: 900531-00

YEAR ENDING 12/31/09

LINE NO.	CONSOLIDATED STATEMENTS OF CASH FLOWS INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS
	Cash Flows from Operating Activities:
1	Net income..... 61,692,000
	Adjustments to reconcile net income to net cash from operating activities:
2	Depreciation..... 2,413,000
3	Doubtful accounts..... 196,000
4	Deferred income taxes..... 501,000
5	Investment tax credits..... (111,000)
6	Other..... 81,000
	Changes in operating assets and liabilities:
7	Accounts receivable..... (1,170,000)
8	Inventories and prepayments..... (250,000)
9	Accounts payable and accrued expenses..... 506,000
10	Power (under) recovery of energy costs..... (618,000)
11	Other..... (51,000)
12	Net cash provided by operating activities..... 3,271,000
	Cash Flows from Investing Activities:
13	Construction expenditures..... (3,416,000)
14	Customer advances for construction..... 240,000
15	Net cash used by investing activities..... (3,176,000)
	Cash Flows from Financing Activities:
16	Short-term borrowings..... 3,718,000
17	Costs of financing and call premium..... (6,000)
18	Repayments of long-term debt..... (847,000)
19	Proceeds from sale of common stock..... 204,000
20	Dividends paid..... (1,056,000)
21	Net cash provided by financing activities..... 2,013,000
22	Net Increase (Decrease) in Cash and Cash Equivalents..... 108,000
23	Cash and Cash Equivalents at Beginning of Period..... 183,000
24	Cash and Cash Equivalents at End of Period..... 6291,000

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A BRIEF NARRATIVE DESCRIPTION OF SECURITY
ISSUANCES SINCE THE LAST DATE PRECEDING TO INCLUDE DOLLAR
AMOUNT, COST DATE, AND PURPOSE OF ISSUANCES.

TYPE OF DATA SHOWN:

HISTORIC DATE YEAR DATA: 12/31/09

WITNESS: TRUE

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-00

NARRATIVE DESCRIPTION

1987 - The Company's Board of Directors declared a three-for-two stock split effective May 1, 1987. 375,923 common shares were issued with a transfer of \$562,115 from retained earnings to common stock par value.

1987 - The holders of the Company's 6 3/4% convertible debenture bonds converted into 89,460 shares of common stock on December 15, 1987.

1988 - The Company purchased the 89,460 shares of common stock at the market price of \$20.70 per share on January 19, 1988. This stock is classified as Treasury Stock.

1988 - The Company issued \$10,000,000 of 9.57% First Mortgage Bonds due 2018 and \$5,500,000 of 10.63% First Mortgage Bonds due 2018 at an issuance cost of \$277,343. The proceeds were used to retire \$5,000,000 of 12.50% First Mortgage Bonds, repay \$8,100,000 in short-term bank loans and finance current construction work.

NOTE: The above excludes normal recurring issues of common stock through the Company's DRIP and employee stock purchase plans.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AVERAGE ANNUAL AMOUNT AND SOURCE OF CAPITAL OF
EACH SUBSIDIARY INVESTMENT FOR THE THREE MOST RECENT CALENDAR YEARS
AND THE 12-MONTH AVERAGE BALANCE FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/09

HISTORIC BASE YR - 1: 12/31/08

HISTORIC BASE YR - 2: 12/31/07

HISTORIC BASE YR - 3: 12/31/06

WITNESS: TRUE

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 990151-SU

LINE NO.	SUBSIDIARY NAME (1)	YEAR OF FORMATION (2)	SOURCE OF INVESTMENT (3)	YEAR ENDED			
				1906	1907	1908	1909
1	FLO-GAS CORPORATION	1949	COMMON EQUITY	105,609	(164,834)	(108,507)	(169,637)
2			PREFERRED EQUITY				
3			LONG TERM DEBT				
4	NOTE: FLO-GAS CORPORATION IS A WHOLLY-OWNED SUBSIDIARY OF FLORIDA PUBLIC UTILITIES COMPANY AND NOT A SUBSIDIARY OF FPUC GAS OPERATIONS. THE NATURAL GAS OPERATION IS AN OPERATING DIVISION OF FLORIDA PUBLIC UTILITIES CO.						
5							
6							
7							
8							

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: RECONCILE THE TOTAL CAPITAL STRUCTURE TO THE 13 MONTH AVERAGE JURISDICTIONAL RATE BASE
SHOWING ALL BALANCE SHEET ACCOUNTS AND INDIVIDUAL ADJUSTMENTS NECESSARY TO CONSTRUCT RATE BASE.
BASED ON CURRENT COMMISSION RULES, POLICY, AND PRECEDENT AS ESTABLISHED IN MOST RECENT RATE CASES.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/09
WITNESS: TONY

COMPANY: FPMC GAS OPERATIONS

DOCKET NO.: 990151-00

YEAR ENDED 12/31/09

LINE NO.	(CONSOLIDATED) TOTAL COMPANY CAPITAL STRUCTURE		RECONCILING ADJUSTMENTS			(GAS OPERATIONS) RECONCILED CAPITAL STRUCTURE	
	COMPONENT	PER BOOKS	RECONCILING ITEMS	SPECIFIC	PRORATA	COMPONENT	ADJUSTED
1	COMMON EQUITY	914,218,402	SEE NOTE (2)	90	(90,390,363)	COMMON EQUITY	85,819,919
2	PREF. EQUITY	600,000	SEE NOTE (2)		(362,035)	PREF. EQUITY	623,165
3	LONG TERM DEBT	19,379,057	SEE NOTE (2)		(11,717,795)	LONG TERM DEBT	67,662,062
4	SHORT TERM DEBT	1,190,733	SEE NOTE (2)		(725,219)	SHORT TERM DEBT	9465,514
5	CUSTOMER DEPS.	2,309,440	SEE NOTE (1)	(1,354,932)		CUSTOMER DEPS.	91,234,300
6	ITC	2,296,751	SEE NOTE (1)	(1,300,237)		ITC	9996,514
7	DEFERRED TAXES	7,635,819	SEE NOTE (1)	(4,074,719)		DEFERRED TAXES	13,561,100
8	TOTAL	947,911,002		(96,729,000)	(921,004,412)	TOTAL	919,776,702
		*****		*****	*****		*****

8 LIST CORRESPONDING ADJUSTMENTS TO RATE BASE

89 THIS SCHEDULE MUST EQUAL JURISDICTIONAL RATE BASE

NOTE(1): CUSTOMER DEPOSITS, INVESTMENT TAX CREDITS AND DEFERRED TAXES ARE ADJUSTED
TO THE ACTUAL AMOUNTS ON BOOKS FOR GAS OPERATIONS.

NOTE(2): BALANCE OF CAPITAL STRUCTURE ALLOCATED ON A PRORATA BASIS FROM CONSOLIDATED
BALANCES.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 990151-00

EXPLANATION: PROVIDE CALCULATIONS FOR THE FOLLOWING - INTEREST COVERAGE RATIOS AND PREFERRED DIVIDEND COVERAGE (INCLUDING AND EXCLUDING AFUDC FOR EACH INDICATOR) FOR THE HISTORIC BASE YEAR (UNDER CURRENT AND PROPOSED RATES), THE PRIOR YEAR, AND THE 3 PREVIOUS CALENDAR YEARS.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/09

HISTORIC BASE YR - 1: 12/31/08

WITNESS: TROY

CONSOLIDATED OPERATIONS		3 PREVIOUS CALENDAR YEARS			MONTH AND YEAR ENDED 12/09		
LINE NO.	INDICATOR	(000'S)			(000'S) PRIOR YEAR	HISTORIC BASE YEAR CURRENT RATE	HIS. BASE YR. PROPOSED RATES
		1985	1986	1987			
<u>INCLUDING ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION</u>							
1	EARNINGS BEFORE INTEREST (INCLUDING AFUDC)	92,465	92,919	93,020	93,230	93,316	94,799
2	NET PORTION OF ALLOW. FOR FUNDS USED DURING CONSTR.	16	17	14	18	1	1
3	INCOME TAXES	885	1,072	863	647	727	1,471
4	EARNINGS BEFORE INTEREST AND TAXES (1)+(2)+(3)	3,366	4,830	3,897	3,983	4,244	4,221
5	INTEREST (BEFORE DEDUCTING AFUDC)	1,378	1,352	1,622	2,060	2,206	2,206
6	PRE-TAX INTEREST COVERAGE RATIO (4)/(5)	2.4	2.6	2.4	1.9	1.9	2.0
7	EARNINGS AFTER INTEREST, AFTER TAXES (4)-(3)-(5)	1,183	1,384	1,412	1,196	1,311	2,544
8	PREFERRED DIVIDENDS	44	29	29	29	29	29
9	PREFERRED DIVIDENDS COVERAGE RATIO (7)/(8)	25.1	47.7	48.7	41.2	45.2	87.7
<u>EXCLUDING ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION</u>							
10	EARNINGS BEFORE INTEREST (INCLUDING OTHER AFUDC)	2,465	2,919	3,020	3,230	3,316	4,799
11	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	24	26	22	27	2	2
12	INCOME TAXES	885	1,072	863	647	727	1,471
13	EARNINGS BEFORE INTEREST AND TAXES (10)-(11)+(12)	3,326	3,965	3,861	3,858	4,241	4,218
14	INTEREST (BEFORE DEDUCTING ALLOWANCE BORROWED AFUDC)	1,378	1,352	1,622	2,060	2,206	2,206
15	PRE-TAX INTEREST COVERAGE RATIO (13)/(14)	2.4	2.6	2.4	1.9	1.9	2.0
16	EARNINGS AFTER INTEREST, AFTER TAXES (13)-(12)-(14)	1,863	1,341	1,376	1,151	1,308	2,541
17	PREFERRED DIVIDENDS	44	29	29	29	29	29
18	PREFERRED DIVIDEND COVERAGE RATIO (16)/(17)	24.2	46.2	47.4	39.7	45.1	87.6

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 990151-00

EXPLANATION: PROVIDE CALCULATIONS FOR THE FOLLOWING - INTEREST COVERAGE RATIOS AND PREFERRED DIVIDEND COVERAGE (INCLUDING AND EXCLUDING AFUDC FOR EACH INDICATOR) FOR THE HISTORIC BASE YEAR (UNDER CURRENT AND PROPOSED RATES), THE PRIOR YEAR, AND THE 3 PREVIOUS CALENDAR YEARS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/09
HISTORIC BASE YR - 1 : 12/31/08
WITNESS: TONY

CONSOLIDATED OPERATIONS		3 PREVIOUS CALENDAR YEARS			MONTH AND YEAR ENDED 12/09		
		(000'S)			(000'S) PRIOR YEAR	HISTORIC BASE YEAR CURRENT RATE	HIS. BASE YR. PROPOSED RATES
		1905	1906	1907			
LINE NO.	INDICATOR						
<u>INCLUDING ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION</u>							
1	EARNINGS BEFORE INTEREST (INCLUDING AFUDC)	62,465	62,919	63,020	63,238	63,516	64,749
2	DEBT PORTION OF ALLOW. FOR FUNDS USED DURING CONSTR.	16	17	14	18	1	1
3	INCOME TAXES	885	1,072	863	647	727	1,471
4	EARNINGS BEFORE INTEREST AND TAXES (1)+(2)+(3)	3,366	4,000	3,097	3,903	4,244	4,221
5	INTEREST (BEFORE DEDUCTING AFUDC)	1,378	1,552	1,622	2,060	2,206	2,206
6	PRE-TAX INTEREST COVERAGE RATIO (4)/(5)	2.4	2.6	2.4	1.9	1.9	2.0
7	EARNINGS AFTER INTEREST, AFTER TAXES (4)-(3)-(5)	1,103	1,304	1,412	1,196	1,311	2,544
8	PREFERRED DIVIDENDS	44	29	29	29	29	29
9	PREFERRED DIVIDENDS COVERAGE RATIO (7)/(8)	25.1	47.7	48.7	41.2	45.2	87.7
<u>EXCLUDING ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION</u>							
10	EARNINGS BEFORE INTEREST (INCLUDING OTHER AFUDC)	2,465	2,919	3,020	3,238	3,516	4,749
11	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	24	26	22	27	2	2
12	INCOME TAXES	885	1,072	863	647	727	1,471
13	EARNINGS BEFORE INTEREST AND TAXES (10)-(11)+(12)	3,326	3,965	3,061	3,050	4,241	4,218
14	INTEREST (BEFORE DEDUCTING ALLOWANCE BORROWED FUDC)	1,378	1,552	1,622	2,060	2,206	2,206
15	PRE-TAX INTEREST COVERAGE RATIO (13)/(14)	2.4	2.6	2.4	1.9	1.9	2.0
16	EARNINGS AFTER INTEREST, AFTER TAXES (13)-(12)-(14)	1,063	1,341	1,376	1,151	1,300	2,541
17	PREFERRED DIVIDENDS	44	29	29	29	29	29
18	PREFERRED DIVIDEND COVERAGE RATIO (16)/(17)	24.2	46.2	47.4	39.7	45.1	87.4

SUPPORTING SCHEDULES:

105

RECAP SCHEDULES: A-6

GRC103/011

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE INFORMATION, AS SPECIFIED, USED TO CALCULATE
THE PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY.

COMPANY: FPUC GAS OPERATIONS

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/07

HISTORIC BASE YEAR - 1 : 12/31/00

WITNESS: TROY

DUCKET NO.: 990151-00

LINE NO.	CONSOLIDATED OPERATIONS INDICATOR FUNDS FROM CURRENT OPERATIONS:	3 PREVIOUS CALENDAR YEARS			MONTH AND YEAR ENDED 12/07		
		(000'S)			(000'S) PRIOR YEAR	HISTORIC BASE YEAR(1) CURRENT DATE	HISTORIC BASE YEAR PROPOSED DATES
		1903	1904	1907			
1	NET INCOME	61,103	61,304	61,412	61,196	61,311	62,504
2	DEPRECIATION AND AMORTIZATION	1,500	1,870	2,037	2,204	2,415	2,415
3	ITC (NET)	219	51	(74)	(116)	(111)	(111)
4	DEFERRED * S (NET)	647	374	(47)	402	501	501
5	FUNDS FROM OPERATING ASSETS & LIABILITIES, OTHER	(204)	902	700	334	(925)	(925)
6	TOTAL FUNDS FROM CURRENT OPERATION (1)+(2)+(3)+(4)-(5)	3,345	4,649	4,100	4,100	3,271	4,504
7	RETIREMENTS AND REDEMPTIONS	0	0	0	0	0	0
8	DIVIDENDS (PREFERRED AND COMMON)	859	806	973	1,004	1,056	1,056
9	TOTAL FUNDS GENERATED INTERNALLY (6)-(7)-(8)	2,486	3,783	3,125	3,096	2,215	3,440
10	CONSTRUCTION EXPENDITURES (EXCLUDING AFUDC)	4,871	4,874	5,634	5,176	5,176	5,176
11	PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY (9)/(10)	512	782	562	602	432	672

(1) EXCLUDES EFFECT OF CHANGE IN ACCOUNTING METHOD.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: CALCULATE THE AFUDC AS A PERCENTAGE OF INCOME AVAILABLE FOR COMMON
FOR THE HISTORIC BASE YEAR, (UNDER CURRENT AND PROPOSED RATES), THE PRIOR
YEAR, AND THE THREE PREVIOUS CALENDAR YEARS.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/07

HISTORIC BASE YR - 1 : 12/31/00

WITNESS: TROY

DOCKET NO.: 900151-00

LINE NO.	CONSOLIDATED OPERATIONS INDICATOR	3 PREVIOUS CALENDAR YEARS			MONTH AND YEAR ENDED 12/07		
		(000'S)			(000'S) PRIOR YEAR	HISTORIC BASE YEAR(1) CURRENT RATE	HISTORIC BASE YEAR PROPOSED RATES
		1985	1986	1987			
1	ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION	940	943	934	945	63	63
2	DEFERRED TAXES ON NET COMPONENT OF AFUDC	0	0	0	0	0	0
3	NET ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (1)-(2)	40	43	34	45	3	3
4	INCOME AVAILABLE FOR COMMON	1,059	1,355	1,383	1,167	1,282	3,315
5	AFUDC AS A PERCENTAGE OF INCOME AVAILABLE FOR COMMON (3)/(4)	3.82	3.22	2.42	3.92	0.22	0.12

(1) EXCLUDES EFFECT OF CHANGE IN ACCOUNTING METHOD.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE INFORMATION, AS SPECIFIED, FOR THE
MOST RECENT FIVE YEAR HISTORICAL MARKET DATA FOR THE
COMPANY OR CONSOLIDATED COMPANY (IF APPLICANT'S
STOCK IS NOT PUBLICLY TRADED).

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/09

HISTORIC BASE YR - 1: 12/31/08

HISTORIC BASE YR - 2: 12/31/07

HISTORIC BASE YR - 3: 12/31/06

HISTORIC BASE YR - 4: 12/31/05

WITNESS: TRUY

DOCKET NO.: 990131-00

LINE NO.	CONSOLIDATED OPERATIONS INDICATORS	1905	1906	1907	1908	HISTORIC BASE YEAR9
		(1)	(2)	(3)	(4)	(5)
1	MARKET/BOOK RATIO	0.86	1.18	1.62	1.70	1.70
2	AVERAGE PRICE/EARNING RATIO	10.1	11.4	16.0	19.9	19.1
3	AVERAGE PRE-TAX INTEREST COVERAGE (INCLUDING AFUDC)	2.4	2.6	2.4	1.9	1.9
4	AVERAGE PRE-TAX INTEREST COVERAGE (EXCLUDING AFUDC)	2.4	2.6	2.4	1.9	1.9
5	EARNED RETURNS ON AVERAGE BOOK EQUITY	0.49	10.29	9.75	0.27	9.29
6	EPS/SHARE	0.00	0.03	0.00	0.92	0.96
7	EARNINGS/SHARE	1.04	1.31	1.31	1.09	1.20
8	AVERAGE MARKET VALUE/SHARE	10.54	14.94	21.00	21.66	22.09
9						

HISTORICAL ONLY

FLORIDA PUBLIC UTILITIES COMPANY
DOCKET NO. 900151-GJ
MINIMUM FILING REQUIREMENTS
INDEX

INTERIM RATE RELIEF SCHEDULES

SCHEDULE NO.	TITLE	PAGE
F-1	AVERAGE RATE BASE AND RATE OF RETURN	109
F-2	WORKING CAPITAL - ASSETS	110
F-2	WORKING CAPITAL - LIABILITIES	111
F-3	ADJUSTMENTS TO RATE BASE	112-113
F-4	NET OPERATING INCOME	114
F-5	ADJUSTMENTS TO NET OPERATING INCOME	115
F-5	ADJUSTMENTS TO NET OPERATING INCOME - (CONT.)	116-117
F-6	REVENUE EXPANSION FACTOR	118
F-7	REVENUE DEFICIENCY	119
F-8	AVERAGE COST OF CAPITAL	120
F-9	RECONCILIATION OF RATE BASE TO CAPITAL STRUCTURE	121
F-10	ALLOCATION OF INTERIM RATE RELIEF	122

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 15-MONTH
AVERAGE RATE BASE FOR INTERIM RELIEF.TYPE OF DATA SOURCE:
HISTORIC BASE YEAR DATE: 12/31/09
WITNESS: BACHMAN

COMPANY: FPSC GAS OPERATIONS

DOCKET NO.: 900151-00

LINE NO.	UTILITY PLANT	AVERAGE PER DOORS	ADJUSTMENT SCH. D-3	ADJUSTED AVERAGE
1	PLANT IN SERVICE (D-4)	\$ 20,993,764	\$ (969,602)	\$ 20,024,162
2	COMMON PLANT ALLOCATED (D-5)	671,945	0	671,945
3	ACQUISITION ADJUSTMENT (D-6)	303,400	0	303,400
4	PROPERTY HELD FOR FUTURE USE (D-7)	0	0	0
5	CONSTRUCTION WORK IN PROGRESS (D-8)	200,599	0	200,599
6	TOTAL PLANT	\$ 30,177,708	\$ (969,602)	\$ 29,208,106
	DEDUCTIONS			
7	ACCUM. DEPR. - UTILITY PLANT (D-9)	\$ 8,813,676	\$ (439,999)	\$ 8,373,677
8	ACCUM. DEPR. - COMMON PLANT (D-11)	301,275	0	301,275
9	ACCUM. AMP. - ACB. ASJ. (D-6)	296,997	0	296,997
10	ACCUM. - LEASEHOLD IMPR.	0	0	0
11	CUSTOM. IMP. FOR CONST. (D-12)	323,730	0	323,730
12	TOTAL DEDUCTIONS	\$ 9,735,678	\$ (439,999)	\$ 9,295,679
13	PLANT NET	\$ 20,442,030	\$ (529,603)	\$ 19,912,427
	ALLOWANCE FOR WORKING CAPITAL			
14	BALANCE SHEET METHOD (D-13)	\$ (135,645)	\$ 0	\$ (135,645)
15	TOTAL RATE BASE	\$ 20,306,385	\$ (529,603)	\$ 19,776,782
16	NET OPERATING INCOME	\$ 1,069,803	\$ 90,069	\$ 1,167,872
17	RATE OF RETURN	5.27%		5.91%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE
WORKING CAPITAL ALLOWANCE FOR INTERIM RATE RELIEF.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/07
WITNESS: TROY

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-00

COMPANY ADJUSTMENTS

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	NON-UTILITY	CAPITAL STRUCTURE	OTHER	AVERAGE ADJUSTED
1	CASH	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2	SPECIAL DEPOSIT	0	0	0	0	0
3	WORKING FUNDS	0	0	0	0	0
4	TEMP. CASH INVESTMENTS	0	0	0	0	0
5	NOTES RECEIVABLE	0	0	0	0	0
6	CUST ACCTS REC-GAS	0	0	0	0	0
7	ACCTS REC - RDS, JODGING & OTHER	0	0	0	0	0
8	ACCU FROM UNCOLLECT ACCTS-GAS	0	0	0	0	0
9	ACCU FROM UNCOLLECT ACCTS-OTHER	0	0	0	0	0
10	RECEIVABLE ASSOC COMPANIES	0	0	0	0	0
11	FUEL STOCK	0 SAME AS	0 SCHEDULE	0 D-13	0	0
12	PLANT & OPER MAT & SUPPLIES	0	0	0	0	0
13	MERCHANDISE	0	0	0	0	0
14	STORES EXPENSE	0	0	0	0	0
15	PREPAYMENTS	0	0	0	0	0
16	INVESTMENT IN SUBSIDIARY	0	0	0	0	0
17	SINKING FUNDS	0	0	0	0	0
18	OTHER INVESTMENTS	0	0	0	0	0
19	MISC CURRENT ASSETS	0	0	0	0	0
20	TOTAL CURRENT ASSETS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	DEFERRED DEBITS					
21	UNAMORT DRAE	0	0	0	0	0
22	EXTRAORDINARY PROPERTY LOSS	0	0	0	0	0
23	CLEARING ACCTS	0	0	0	0	0
24	OTHER WORK IN PROGRESS	0	0	0	0	0
25	UNAMORT RATE CASE	0	0	0	0	0
26	UNRECOVERED GAS COST	0	0	0	0	0
27	ACCTS. RECEIVABLE - UNBILLED REVENUE	0	0	0	0	0
28	TOTAL DEFERRED DEBITS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
29	TOTAL CURRENT AND DEFERRED DEBITS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

NOTE:

SEE

SCHEDULE

D-13

SCHEDULE F-2

CALCULATION OF INTEREST RATE RELIEF - WORKING CAPITAL

PAGE 2 OF 2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE
WORKING CAPITAL ALLOWANCE FOR INTEREST RATE RELIEF.TYPE OF DATA SUBMITTED:
HISTORIC DATE YEAR DATA: 12/31/07
WITNESS: TONY

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900131-00

COMPANY ADJUSTMENTS

DESCRIPTION	AVERAGE PER DUES	NON-UTILITY	CAPITAL STRUCTURE	OTHER	AVERAGE ADJUSTED
LINE NO.					
LIABILITIES					
1 NOTES PAYABLE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2 ACCOUNTS PAYABLE	0	0	0	0	0
3 ACCOUNTS PAY ASSOC CO.	0	0	0	0	0
4 CUSTOMER DEPOSITS	0	0	0	0	0
5 TAXES ACCRUED-GENERAL	0	0	0	0	0
6 TAXES ACCRUED-INCOME	0	0	0	0	0
7 INTEREST ACCRUED	0	SAME AS	SCHEDULE	D-13	0
8 DIVIDENDS DECLARED	0	0	0	0	0
9 TAX CREDITS PAYABLE	0	0	0	0	0
10 INDEBIT DEPOSITS	0	0	0	0	0
11 CONSTRUCTION COST TRUE-UP	0	0	0	0	0
12 MISC CURRENT LIABILITIES	0	0	0	0	0
13 TOTAL CURRENT LIABILITIES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
DEFERRED CREDITS & OPERATING RESERVES					
14 ACCUMULATED DEFERRED INC. TAX	0	0	0	0	0
15 DEFERRED INVESTMENT TAX CREDIT	0	0	0	0	0
16 OTHER DEFERRED CREDITS	0	0	0	0	0
17 PENSIONS & BENEFITS RESERVE	0	0	0	0	0
18 TOTAL DEFERRED LIABILITIES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
19 TOTAL LIABILITIES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
20 WORKING CAPITAL ALLOWANCE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

NOTE:
SEE
SCHEDULE
D-13

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENT TO THE 13-MONTH RATE BASE
FOR INTERIM RATE RELIEF. CALCULATE THE REVENUE IMPACT OF EACH ADJUSTMENT,
ASSUMING THE REQUESTED DATE OF RETURN AND EXPANSION FACTOR REMAIN CONSTANT.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/09
WITNESS: BACKMAN

COMPANY: FPLC GAS OPERATIONS

DOCKET NO.: 990131-00

OBJ. NO.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	REVENUE REQUIREMENT
<u>UTILITY PLANT IN SERVICE</u>						
1	304 PRODUCTION LAND	L. P. OPERATIONS	(792)	(792)		(116)
2	374 DISTRIBUTION LAND	NOT USED AND USEFUL	(7,500)	(7,500)		(1,102)
3	374 DISTRIBUTION LAND	L. P. OPERATIONS	(9,831)	(9,831)		(1,444)
4	309 GENERAL LAND	L. P. OPERATIONS	(10,905)	(10,905)		(1,602)
5	305 PRODUCTION STRUCTURES	L. P. OPERATIONS	(1,001)	(1,001)		(159)
6	311 GAS EQUIPMENT	L. P. OPERATIONS	(305,597)	(305,597)		(44,897)
7	375 DISTRIBUTION STRUCTURES	L. P. OPERATIONS	(89,597)	(89,597)		(13,163)
8	375 DISTRIBUTION STRUCTURES	MERCHANDISE OPERATIONS	(36)	(36)		(5)
9	307 DISTRIBUTION TOOLS & EQUIP.	L. P. OPERATIONS	(12,347)	(12,347)		(1,814)
10	390 GENERAL STRUCTURES	L. P. OPERATIONS	(72,638)	(72,638)		(10,672)
11	390 GENERAL STRUCTURES	MERCHANDISE OPERATIONS	(77,696)	(77,696)		(11,415)
12	392 TRANSPORTATION EQUIPMENT	L. P. OPERATIONS	(236,543)	(236,543)		(34,752)
13	391 -					
	390 GENERAL PLANT EQUIPMENT	L. P. OPERATIONS	(145,839)	(145,839)		(21,300)
		TOTAL UTILITY PLANT IN SERVICE	(969,602)	(969,602)	0	(142,499)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENT TO THE 12-MONTH RATE BASE
FOR INTERIM RATE RELIEF. CALCULATE THE REVENUE IMPACT OF EACH ADJUSTMENT,
ASSUMING THE REQUESTED RATE OF RETURN AND EXPANSION FACTOR REMAIN CONSTANT.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/89
WITNESS: DACHMAN

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900130-BU

ADJ. NO.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	REVENUE REQUIREMENT
<u>ACCM. DEPR. - UTILITY PLANT</u>						
1	305 PRODUCTION STRUCTURES	L. P. OPERATIONS	(471)	(471)		99
2	311 L. P. GAS EQUIPMENT	L. P. OPERATIONS	(229,907)	(229,907)		32,454
3	375 DISTRIBUTION STRUCTURES	L. P. OPERATIONS	(22,040)	(22,040)		3,242
4	375 DISTRIBUTION STRUCTURES	MERCHANDISE OPERATIONS	(9)	(9)		1
5	387 DISTRIBUTION TOOLS & EQUIP.	L. P. OPERATIONS	(3,229)	(3,229)		474
6	390 GENERAL STRUCTURES	L. P. OPERATIONS	(15,852)	(15,852)		2,329
7	390 GENERAL STRUCTURES	MERCHANDISE OPERATIONS	(16,956)	(16,956)		2,491
8	392 TRANSPORTATION EQUIPMENT	L. P. OPERATIONS	(100,767)	(100,767)		14,004
9	391 - 390 GENERAL PLANT EQUIPMENT	L. P. OPERATIONS	(59,540)	(59,540)		8,747
		TOTAL UTILITY PLANT IN SERVICE	<u>(439,999)</u>	<u>(439,999)</u>	<u>0</u>	<u>64,641</u>
<u>ALLOWANCE FOR WORKING CAPITAL</u>						
10	(SEE SCHEDULE B-13 FOR DETAIL)		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL RATE BASE ADJUSTMENTS		<u>(529,603)</u>	<u>(529,603)</u>	<u>0</u>	<u>(77,000)</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF NET OPERATING INCOME PER BOOKS FOR THE HISTORIC BASE YEAR AND ANY ADJUSTMENTS MADE TO THE HISTORIC BASE YEAR FOR INTERIM PURPOSES.

TYPE OF DATA SUBMITTED:
HISTORIC BASE YEAR DATA: 12/31/09
WITNESS: TUDY

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900551-00

NET OPERATING INCOME - HISTORIC BASE YEAR ENDED 12/31/09

LINE NO.	(1) CURRENT HISTORIC BASE YEAR ENDED TOTAL COMPANY PER BOOKS	(2) ADJUSTMENTS	(3) COMPANY ADJUSTED (2) + (3)	(4) REVENUE REQUIREMENT	(5) JURISDICTIONAL AMOUNT PROPOSED RATES
1	OPERATING REVENUES	123,374,072	(615,334,993)	60,219,079	69,209,449
2	OPERATING EXPENSES:				
3	OPERATION & MAINTENANCE	20,547,420	(15,251,935)	5,295,465	5,290,043
4	DEPRECIATION & AMORTIZATION	971,070	(32,077)	939,773	939,773
5	TAXES & FINANCIAL INCOME TAXES	933,325	(104,402)	747,043	10,573
6	INCOME TAXES:				
7	- FEDERAL	(66,344)	(45,542)	(112,006)	311,217
8	- STATE	(23,712)	4,994	(10,710)	53,274
9	DEFERRED INCOME TAXES				
10	- FEDERAL	139,474	43,717	203,191	0
11	- STATE	20,076	14,303	35,179	0
12	INVESTMENT TAX CREDIT - NET	(30,640)	0	(30,640)	0
13	TOTAL OPERATING EXPENSES	22,504,269	(15,453,062)	7,051,207	386,442
14	OPERATING INCOME	61,649,003	690,069	61,167,072	6404,120

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO
R.O.L. AND THE REVENUE REQUIREMENT EFFECT ON EACH.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/07
WITNESS: TROY

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900131-00

ADJUST. NO.	ADJUSTMENT TITLE	LAST DATE CASE	PRIMARY ACCOUNT	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT	REASON FOR ADJUSTMENT
OPERATING REVENUE								
R-1	PURCHASED GAS REVENUES	YES	0000	(15,265,015)	0	(15,265,015)	25,029,500	REMOVAL OF PGA FUEL REVENUE.
R-2	PURCHASED GAS OVERRECOVERY	YES	0031	(14,196)	0	(14,196)	23,277	REMOVAL OF PGA FUEL REVENUE.
R-3	PROPANE SALES TO SUBSIDIARY	YES	0952	(75,702)	(75,702)	0	120,257	NON-REGULATED L.P. OPERATIONS.
TOTAL REVENUE ADJUSTMENTS				(15,394,993)	(75,702)	(15,279,211)	25,177,114	
OPERATIONS & MAINTENANCE EXPENSE								
O-1	WILLIAMS GAS PURCHASES	YES	004	(15,414,907)	0	(15,414,907)	(25,275,353)	REMOVAL OF PGA FUEL COSTS.
O-2	PURCHASED GAS UNDERRECOVERY	YES	0041	277,926	0	277,926	455,737	REMOVAL OF PGA FUEL COSTS.
O-3	COMPANY USE GAS	YES	921	22,316	0	22,316	34,591	TO RECORD THE COMPANY USE PORTION OF PURCHASED GAS.
O-4	BOORANT EXPENSE	YES	0074	(12,209)	0	(12,209)	(20,004)	TO REMOVE OUT-OF-PERIOD EXPENSE.
O-5	UNCOLLECTIBLE ACCOUNTS	YES	904	(4,700)	0	(4,700)	(11,044)	TO ADJUST TO THREE YEAR AVERAGE CHARGE-OFFS.
O-6	EXPENSE RELATED TO PROPANE SALES	YES	041	(11,629)	(11,629)	0	(19,040)	NON-REGULATED L.P. OPERATIONS.
O-7	UNDISTRIBUTED PAYROLL	NO	9201	11,200	0	11,200	10,364	TO REMOVE OUT-OF-PERIOD PAYROLL ADJUSTMENT.
O-8	COMPANY NEWSLETTER EXPENSE	NO	9122	(1,294)	(1,294)	0	(2,122)	PORTION OF EXPENSE ALLOCATED TO OTHER OPERATIONS.
O-9	FERC REGULATORY EXPENSE	NO	920	(05,703)	0	(05,703)	(140,325)	TO WRITE OFF FERC COSTS RELATED TO GAS SUPPLY OVER THREE YEARS.
O-10	DEPRECIATION STUDY EXPENSES	YES	923	2,400	0	2,400	3,935	TO RECORD ANNUAL EXPENSE OF DEPRECIATION STUDY.
O-11	SYSTEM MAPPING	NO	000	(12,900)	0	(12,900)	(21,152)	SANFORD SYSTEM MAPPING COMPLETE.
O-12	PIPING ALLOWANCES	NO	9161	(1,540)	0	(1,540)	(2,530)	TO REMOVE L.P. PIPING ALLOWANCES FROM REGULATED OPERATIONS.
O-13	MERCHANDISE ADVERTISING	YES	909, 913	(4,531)	(4,531)	0	(7,429)	TO REMOVE MERCHANDISE ADVERTISING FROM REGULATED OPERATIONS.
R-1	EXPENSE RELATED TO PROPANE SALES	YES	0433-0439	(5,606)	(5,606)	0	(9,192)	NON-REGULATED L.P. OPERATIONS.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO
R.O.I. AND THE REVENUE REQUIREMENT EFFECT ON EACH.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/09
WITNESS: TROY

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 000131-00

ADJUST. NO.	ADJUSTMENT TITLE	LAST RATE CASE	PRIMARY ACCOUNT	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT	REASON FOR ADJUSTMENT
H-2	WAREHOUSE ROOF REPAIRS	NO	006	(8,682)	0	(8,682)	(14,236)	REPAIRS HAVE A FIVE YEAR WARRANTY.
	TOTAL O & N ADJUSTMENTS			(13,251,953)	(23,060)	(13,228,893)	(25,000,166)	
<u>DEPRECIATION & AMORTIZATION</u>								
D-1	DEPRECIATION COMPUTATION ADJ.	YES	403	(4,776)	0	(4,776)	(7,831)	TO CORRECT BOOK COMPUTATION.
D-2	NON-REGULATED DEPR. EXPENSE	YES	403	(27,321)	(27,321)	0	(44,797)	NON-REGULATED AND OTHER OPERATIONS.
	TOTAL DEPR. & AMORT. ADJUSTMENTS			(32,097)	(27,321)	(4,776)	(52,628)	
<u>TAXES OTHER THAN INCOME</u>								
GT-1	PGA REVENUE TAXES	YES	400	(160,832)	0	(160,832)	(262,400)	REMOVAL OF PGA FUEL REVENUE TAXES.
GT-2	PROPERTY TAXES - L. P. & HDSE.	YES	400	(14,130)	(14,130)	0	(23,182)	NON-REGULATED OPERATIONS.
GT-3	PROPERTY TAXES - GENERAL OFFICE	YES	400	(13,799)	(13,799)	0	(22,626)	NON-REGULATED AND OTHER OPERATIONS.
GT-4	EMERGENCY EXCISE TAX	NO	400	1,487	0	1,487	2,430	TO REMOVE 1980 ADJUSTMENT.
	TOTAL TAXES OTHER THAN INCOME			(164,082)	(27,937)	(136,545)	(305,770)	
<u>FEDERAL INCOME TAXES</u>								
FT-1	PRIOR YEAR ADJUSTMENT	NO	409.1	(96,953)	0	(96,953)	(150,974)	TO REMOVE 1980 ADJUSTMENT.
FT-2	INTEREST SYNCRONIZATION	YES	409.1	14,290	0	14,290	23,431	TO ADJUST TO INTEREST EXPENSE IN COST OF MONEY CALCULATION (F-8).
FT-3	TAX EFFECT OF ABOVE OPER. ADJ.	YES	409.1	37,123	0	37,123	60,069	TAX EFFECT OF ABOVE OPERATIONS.
FT-4	EFFECTIVE TAX RATE	YES	409.1	0	0	0	0	TO ASSURE RECOVERY OF STATUTORY INCOME TAX RATES.
	TOTAL FEDERAL INCOME TAX ADJUSTMENTS			(45,542)	0	(45,542)	(74,474)	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO
R.O.T. AND THE REVENUE REQUIREMENT EFFECT ON EACH.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/09
WITNESS: TROY

COMPANY: FPM GAS OPERATIONS

DOCKET NO.: 900131-00

ADJUST. NO.	ADJUSTMENT TITLE	LAST RATE CASE	PRIMARY ACCOUNT	ADJUSTMENT AMOUNT	NP-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT	REASON FOR ADJUSTMENT
<u>STATE INCOME TAXES</u>								
ST-1	PRIOR YEAR ADJUSTMENT	NO	409.2	(3,007)	0	(3,007)	(4,242)	TO REMOVE 1900 ADJUSTMENT.
ST-2	INTEREST SYNCHRONIZATION	YES	409.2	2,446	0	2,446	4,011	TO ADJUST TO INTEREST EXPENSE IN COST OF MONEY CALCULATION (F-8).
ST-3	TAX EFFECT OF ABOVE OPER. ADJ.	YES	409.2	6,355	0	6,355	10,420	TAX EFFECT OF ABOVE OPERATIONS.
ST-4	EFFECTIVE TAX RATE	YES	409.2	0	0	0	0	TO ASSURE RECOVERY OF STATUTORY INCOME TAX RATES.
TOTAL STATE INCOME TAX ADJUSTMENTS				<u>4,994</u>	<u>0</u>	<u>4,994</u>	<u>8,189</u>	
<u>DEFERRED FEDERAL INCOME TAXES</u>								
DF-1	PRIOR YEAR ADJUSTMENT	NO	410.1	<u>43,717</u>	<u>0</u>	<u>43,717</u>	<u>71,601</u>	TO REMOVE 1900 ADJUSTMENT.
<u>DEFERRED STATE INCOME TAXES</u>								
DS-1	PRIOR YEAR ADJUSTMENT	NO	410.2	<u>14,303</u>	<u>0</u>	<u>14,303</u>	<u>23,452</u>	TO REMOVE 1900 ADJUSTMENT.
TOTAL ALL ADJUSTMENTS				<u>(90,069)</u>	<u>(2,536)</u>	<u>(95,533)</u>	<u>(50,515,030)</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF THE REVENUE EXPANSION FACTOR
FOR THE INTERIM TEST PERIOD.

TYPE OF DATA SOURCE:

HISTORIC BASE YEAR DATA: 12/31/09

WITNESS: TROY

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 000151-00

LINE NO.	DESCRIPTION	2
1	REVENUE NEUTRALIZATION	100.0000
2	GROSS RECEIPTS TAX RATE	1.5000
3	REGULATORY ASSESSMENT RATE	0.3750
4	OLD DEBT RATE	0.3410
5	Net BEFORE INCOME TAXES (1)-(2)-(3)-(4)	97.7000
6	STATE INCOME TAX RATE	5.5000
7	STATE INCOME TAX (5 X 6)	5.3781
8	NET BEFORE FEDERAL INCOME TAX (5)-(7)	92.4059
9	FEDERAL INCOME TAX RATE	34.0000
10	FEDERAL INCOME TAX (8 X 9)	31.4180
11	REVENUE EXPANSION FACTOR (8)-(10)	60.9879
12	NET OPERATING INCOME MULTIPLIER (100% / LINE 11)	1.6396695

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE INTERIM RATE RELIEF
REVENUE DEFICIENCY.TYPE OF DATA SUBMITTED:
HISTORIC BASE YEAR DATA: 12/31/09
WITNESS: TRUT

COMPANY: FPSC GAS COMPANY

DOCKET NO.: 990131-00

LINE NO.	DESCRIPTION	AMOUNT
1	ADJUSTED RATE BASE	\$ 19,774,702
2	REQUESTED RATE OF RETURN	8.962
3	H.O.I. REQUIREMENTS	\$1,772,000
4	LESS: ADJUSTED H.O.I.	1,167,872
5	H.O.I. DEFICIENCY	\$ 604,128
6	EXPANSION FACTOR	1.639670
7	REVENUE DEFICIENCY	\$ 990,570

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING 13-MONTH AVERAGE
COST OF CAPITAL FOR INTERIM RATE RELIEF.TYPE OF DATA SOURCE:
HISTORIC BASE YEAR DATA: 12/31/09
WITNESS: TROY

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-00

LINE NO.	DESCRIPTION	PER BOOKS	ADJUSTMENTS		ADJUSTED	BASE	COST RATE	WEIGHTED COST
			SPECIFIC	POSITIVE				
1	COMMON EQUITY (1)	5,640,005	0	(20,004)	5,619,919	20.422	13.502	3.8372
2	PREFERRED STOCK	230,347	0	(1,202)	237,145	1.202	4.752	0.0572
3	LONG TERM DEBT	7,700,900	0	(30,030)	7,662,062	30.702	9.702	3.7092
4	SHORT TERM DEBT	467,874	0	(2,340)	465,514	2.352	9.412	0.2212
5	CUSTOMER DEPOSITS	1,234,500	0	0	1,234,500	4.242	8.442	0.5202
7	TAX CREDITS - ZERO COST	40,819	0	0	40,819	0.212	0.002	0.0002
8	WARRANTS - NET COST	955,695	0	0	955,695	4.832	11.022	0.5322
9	DEFERRED INCOME TAXES	3,561,100	0	0	3,561,100	10.012	0.002	0.0002
	TOTAL	19,047,640	0	(70,004)	19,776,702	100.002		8.9642
COST RATE FOR TAX CREDITS WEIGHTED COST:								
11	COMMON EQUITY				5,619,919	41.572	13.502	5.6102
12	PREFERRED STOCK				237,145	1.752	4.752	0.0002
13	LONG TERM DEBT				7,662,062	56.602	9.412	5.3302
14	TOTAL				13,519,146	100.002		11.0202

(1) COST RATE ON COMMON EQUITY FROM ORDER NO. 16195, DOCKET NO. 050172-GU DATED JUNE 4, 1906.
FLOOR OF AUTHORIZED RANGE OF RETURN ON EQUITY - 13.502 TO 13.502

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE ALLOCATION OF INTERIM RATE RELIEF.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/09
WITNESS: TONY

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 000191-00

YEAR ENDED 12/31/09

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
DATE SCHEDULE	BILLS	THERM SALES	CUSTOMER CHARGE	ENERGY CHARGE	TOTAL (4+5)	DOLLAR INCREASE	% INCREASE	INCREASE CENTS PER THERM
RESIDENTIAL (RS)	365,310	8,505,864	62,145,914	61,790,604	63,944,990	9404,467	12.2818%	5.643
GENERAL SERVICE (GS)	17,360	3,377,253	95,430	770,953	866,391	104,400	12.2818%	3.151
OUTDOOR LIGHT. (OLS)	405	11,203	2,930	0	2,930	361	12.2873%	3.222
LARGE VOLUME (LVS)	15,400	19,822,150	240,376	2,639,604	2,907,980	357,152	12.2818%	1.002
HOUSING AUTH. (PHMS)	11,346	336,277	45,003	20,922	65,925	8,097	12.2821%	2.273
INTERRUPTIBLE (IS)	150	3,270,206	10,427	120,816	131,243	16,119	12.2818%	0.493
LARGE VOL. INTERN. (LVIS)	12	24,044,860	8,400	137,009	146,209	17,967	12.2819%	0.672
BALANCE	410,031	60,267,901	2,356,496	3,500,040	8,065,364	990,570	12.2818%	1.644
OTHER REVENUE:								
MISC. SERVICE REVENUE					141,185			
RENT FROM GAS PROPERTY					1,950			
OTHER GAS REVENUES					10,500			
TOTAL					80,219,079			

FLORIDA PUBLIC UTILITIES COMPANY
DOCKET NO. 900151-GU
MINIMUM FILING REQUIREMENTS
INDEX

ENGINEERING SCHEDULES

SCHEDULE NO.	TITLE	PAGE
1-1	INTERRUPTION OF GAS SERVICE	123
1-2	NOTIFICATION OF RULE VIOLATIONS	124
1-3	PERIODIC TEST OF CUSTOMER METERS:	125-127
1-4	VEHICLE ALLOCATION	128

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF ANY INTERRUPTIONS IN
SERVICES AFFECTING THE LESSEE OF TEN PERCENT OR 500
OR MORE OF DIVISION METERS.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/09

WITNESS: STEIN

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900131-00

DESCRIPTION	CAUSE	DATE	DURATION
NONE	NONE	NONE	NONE

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SUMMARY OF NOTICES RECEIVED BACK TO
TO THE LAST DATE CASE NOT TO EXCEED FIVE YEARS.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/97

RES. YR. LAST DATE CASE: 12/31/94

WITNESS: STEIN

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 990151-00

DATE & NOTICE NUMBER	SUMMARY	CURRENT STATUS
7/2/85 GL-313-FPUBD	1. The operator failed to permanently mark or tag the service valves at all multi-service installations. (Chapter 25-12.50) 2. The operator failed to establish complete leak repair records. (Chapter 25-12.62)	RESCINDED November 18, 1985
12/4/85 GL-322-FPUBD	1. The operator failed to qualify contractor welders in accordance with Section 3 of the API Standard 1104 or Section 1 of Appendix C of D.O.T. Title 49 CFR Part 192 to permit welding on system piping. (D.O.T. Title 49 CFR Part 192.223(b)) 2. Contractor welders failed to follow Florida Public Utilities Welding Procedures when making the tie-in weld at the east side of the bore of Interstate 4 near Lake Mary, Florida. (D.O.T. Title 49 CFR Part 192.223(a))	RESCINDED January 14, 1986
7/15/86 GL-330-FPUBD	1. The operator failed to conduct an electrical survey to re-evaluate the unprotected bare steel pipelines in the DeLand area. (D.O.T. Title 49CFR Part 192.465(e))	RESCINDED December 19, 1986
6/3/87 GL-370-FPUBD	1. The operator failed to establish adequate sectionalizing valves within the DeLand distribution system, to reduce the time to shut down a segment of the system in an emergency. (Chapter 25-12.22) 2. The operator failed to establish and maintain a current set of system maps to identify the location and size of all system facilities and other information pertinent to the safe design of the system. (Chapter 25-12.61) 3. The operator failed to establish a complete and up-to-date operation and maintenance plan. (D.O.T. Title 49 CFR 192.603)	RESCINDED December 20, 1988
6/10/88 GL-400-FPUBD	1. The operator has failed to revise and update system maps to identify the location and size of all gas distribution facilities. (Chapter 25-12.061) 2. The operator has failed to conduct a three-year evaluation of its bare steel unprotected mains and services to determine areas of active corrosion. (D.O.T. Title 49 CFR Part 192.465 (e) & 192.491(b)(2)) 3. The operator failed to establish and identify adequate sectionalizing valves to reduce the time to shut down a segment of the system in the event of an emergency. (Chapter 25-12.022(2) & (3)) 4. The operator failed to establish and qualify written procedures for heat fusion of all types of polyethylene plastic pipe and fittings produced from dissimilar base resin, for installation in its distribution system. (Chapter 25-12.021 & D.O.T. Title 49 CFR Part 192.203) 5. Records were not available to indicate action taken by the operator to establish and maintain liaison with appropriate fire, police & other public officials. (D.O.T. Title 49 CFR Parts 192.603(b) & 192.613(c)) 6. The operator failed to maintain adequate records to document actions taken to provide notification of the public and those persons who normally engage in excavation activities in the area in which the pipelines are located. (D.O.T. Title 49 CFR Parts 192.603(b) and 192.614(b)(2)) 7. The operator has failed to maintain adequate records to document actions taken to educate its customers and the Public to recognize a gas pipeline emergency for the purpose of reporting it to the operator. (Chapter 25-12.060 and Chapter 25-12.009(1)) 8. The operator failed to maintain adequate markings on the serviceline valves at multi-service installations of the Hacienda Village Trailer Park in Winter Springs, Florida. (Chapter 25-12.050)	Noted 100% complete by Florida Public Service Commission Safety Engineer June 8, 1990
1/11/90 GL-440-FPUPP	Following the initial survey of unprotected steel pipelines, resurvey to determine areas of active corrosion must be accomplished within an interval of three (3) years. The operator failed to accomplish resurvey within this time interval. (Code of Federal Regulations 192.457(e))	Contract has been awarded to resurvey lines. Work to begin in July, 1990.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: OF THOSE METERS WITH A RATED CAPACITY OF 250 cfh
OR LESS AND NOT INCLUDED IN AN APPROVED STATISTICAL SAMPLING
PLAN, PROVIDE A LIST OF ALL METERS THAT HAVE NOT BEEN TESTED
FOR ACCURACY WITHIN 120 MONTHS. (45 OF TEST YEAR END)

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/09

WITNESS: STEIN

COMPANY: FPSC GAS OPERATION

DOCKET NO.: 900131-00

COMPANY ID NUMBER:	MFG. NUMBER	MANUFACTURER	TYPE / SIZE	
1	25232	0026342	American	Diaphragm AL-110
2	23063	2496833	American	Diaphragm AL-110
3	13309	4996109	Metrix	Diaphragm 5-L7
4	26675	--	Metrix	Diaphragm 5-L7
5	26790	--	Metrix	Diaphragm 5-L7
6	999	--	Metrix	Diaphragm 5-L7
7	2311	--	Sprague	Diaphragm 1-A
8	3700	--	Metrix	Diaphragm 5-L7
9	7328	1312513	Metrix	Diaphragm 5-L7
10	7401	1323213	Metrix	Diaphragm 5-L7
11	10019	1062910	Metrix	Diaphragm 5-L7
12	10629	2174329	Metrix	Diaphragm 5-L7
13	11773	379831	Rockwell	Diaphragm R-125
14	11777	146043	Rockwell	Diaphragm R-125
15	11870	457047	Rockwell	Diaphragm R-125
16	23629	2942110	American	Diaphragm AL-110
17	25404	0027350	American	Diaphragm AL-110
18	26243	0566172	American	Diaphragm AL-110
19	26613	0705962	American	Diaphragm AL-250
20	27114	9255322	American	Diaphragm AL-110
21	27179	9255309	American	Diaphragm AL-110
22	27204	9255412	American	Diaphragm AL-110
23	27206	9255414	American	Diaphragm AL-110
24	27263	9255423	American	Diaphragm AL-110
25	33610	34000	Rockwell	Diaphragm 5-190
26	37903	1515045	Rockwell	Diaphragm 5-120
27	20985	108320	Rockwell	Diaphragm R0-150
28	37100	999313	Rockwell	Diaphragm 5-110
29	37910	1515040	Rockwell	Diaphragm 5-120
30	34061	0370614	American	Diaphragm AL-250
31	37709	1509414	Rockwell	Diaphragm 5-120
32	21636	1175239	American	Diaphragm AL-120
33	21001	108374	Rockwell	Diaphragm R0-150
34				
35				
36				
37				
38				
39				
40				

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF ALL METERS WITH A RATED
CAPACITY OF 251 cfm THROUGH 2500 cfm THAT HAVE NOT BEEN
TESTED FOR ACCURACY WITHIN 120 MONTHS.
(AS OF TEST YEAR END)

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/09

WITNESS: STEIN

COMPANY: FPSC GAS OPERATION

DOCKET NO.: 900131-00

COMPANY ID NUMBER:	WFG. NUMBER	MANUFACTURER	TYPE / SIZE
1	27543	606335	American
2	32440	417232	Rockwell
3	14571	4939	Rockwell
4	35509	6163449	American
5	22485	37396	Rockwell
6	27827	6062739	American
7	27828	6062740	American
8	30586	6117331	American
9	34129	6153640	American
10	34137	6154364	American
11	35504	6163499	American
12	25000	6047771	American
13		4072427	Metrix
14	11363	4500001	Metrix
15	13353	1241221	Metrix
16	13104	1241223	Metrix
17	5999	890647	Metrix
18	27610	6074012	American
19	30035	290521	American
20	34001	6001420	American
21	34070	7004151	American
22	37003	1515025	American
23	34099	5400599	American
24	34060	7003005	American
25	36774	6109561	American
26	30030	290526	American
27			
28			
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF ALL METERS WITH A RATED
CAPACITY OF OVER 2500 cth THAT HAVE NOT BEEN TESTED FOR
ACCURACY WITHIN 60 MONTHS. (AS OF TEST YEAR END)TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/07
WITNESS: STEIN

BUCKET NO.: 900151-00

	<u>COMPANY ID NUMBER:</u>	<u>WFG. NUMBER</u>	<u>MANUFACTURER</u>	<u>TYPE / SIZE</u>
1	27610	5340503	American	Diaphragm AL-5000
2				
3				
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A
DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY
ACCOUNTS.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/89

WITNESS: BACHMAN

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-00

THE GAS OPERATIONS FLEET CONSISTS OF APPROXIMATELY 130 VEHICLES AT A COST OF \$1,270,340 WHICH IS CAPITALIZED IN THE NATURAL GAS OPERATIONS. THESE VEHICLES ARE USED IN BOTH THE NATURAL GAS AND PROPANE OPERATIONS. THE BASIS OF ALLOCATION TO THE PROPANE OPERATIONS IS AVERAGE CUSTOMERS. SEE SCHEDULE 0-5 p.7.

A DETAILED LIST OF ALL VEHICLES IS AVAILABLE AT THE COMPANY'S GENERAL OFFICE IN WEST PALM BEACH.

VEHICLE SUMMARY	AUTOS	VANS	TRUCKS		TRAILERS	TOTAL
			3/4-1 TON	>1 TON		
SERVICE DEPT.	4	34				40
INSTALLATION/MAINTENANCE	7		22	3	7	39
METER READERS/COLLECTORS	10	1	3			14
MANAGERS	10					10
SYSTEM OPERATIONS	1		7			8
METER SHOP	1	2			2	5
ENGINEERING	2	2				4
SALES	2					2
OTHER	3	2				5
TOTALS	40	43	32	3	9	127