

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

ORIGINAL

PETITION FOR A RATE INCREASE BY
ST JOE NATURAL GAS COMPANY, INC.

DOCKET NO. 001447-GU

MINIMUM FILING REQUIREMENTS

SECTION A - EXECUTIVE SUMMARY

SECTION B - RATE BASE

SECTION C - NET OPERATING INCOME

SECTION D - RATE OF RETURN

SECTION E - COST OF SERVICE

SECTION F - INTERIM RATE RELIEF

SECTION G - PROJECTED TEST YEAR

SECTION H - COST OF SERVICE

SECTION I - ENGINEERING STUDIES

DOCUMENT NUMBER-DATE

16034 DEC 15 8

FPSC-RECORDS/REPORTING

ST JOE NATURAL GAS COMPANY, INC
DOCKET NO. 001447-GU
MINIMUM FILING REQUIREMENTS
INDEX

EXECUTIVE SUMMARY

<u>SCHEDULE NO.</u>	<u>TITLE</u>	<u>PAGE</u>
A-1	EXECUTIVE SUMMARY - MAGNITUDE OF CHANGE-PRESENT vs PRIOR RATE CASE	2
A-2	EXECUTIVE SUMMARY - ANALYSIS OF PERMANENT RATE INCREASE REQUESTED	3
A-3	EXECUTIVE SUMMARY - ANALYSIS OF JURISDICTIONAL RATE BASE	4
A-4	EXECUTIVE SUMMARY - ANALYSIS OF JURISDICTIONAL N. O. I.	5
A-5	EXECUTIVE SUMMARY - OVERALL RATE OF RETURN COMPARISON	6
A-6	EXECUTIVE SUMMARY - FINANCIAL INDICATORS	7

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

HISTORIC TY LAST CASE: N/A

PROJECTED TY LAST CASE: N/A

PROJECTED TY CURRENT CASE: 12/31/01

COMPANY: ST JOE NATURAL GAS COMPANY, INC

DOCKET NO. 001447-GU

WITNESS: SHOAF

		LAST RATE CASE						CURRENT RATE CASE				
		REQUESTED			AUTHORIZED			REQUESTED				
		(1)*	(2)*	(3)*	(4)*	(5)*	(6)*	(7)*	(8)*	(9)	(10)**	(11)**
LINE NO.	ITEM	HISTORICAL N/A	ATTRITION N/A	TOTAL N/A	PROJECTED TEST YEAR 06/30/91	HISTORICAL N/A	ATTRITION N/A	TOTAL	PROJECTED TEST YEAR N/A	PROJECTED TEST YEAR 12/31/01	DOLLAR OR PERCENT DIFFERENCE	PERCENTAGE CHANGE
1	DOCKET NUMBER									001447-GU		
2	HISTORICAL DATA OR TEST YEAR				N/A							
3	PROJECTED TEST YEAR									12/31/01		
4	RATE INCREASE - PERMANENT				0				0	551,923	551,923	#DIV/0!
5	RATE INCREASE - INTERIM				0				0	459,185	459,185	#DIV/0!
6	JURISDICTIONAL RATE BASE BEFORE RATE RELIEF	SEE SCH G1-1							0	4,371,104	4,371,104	#DIV/0!
7	JURISDICTIONAL NET OPERATING INCOME BEFORE RATE RELIEF	SEE SCH G1-1			0				0	(57,658)	(57,658)	#DIV/0!
8	RATE OF RETURN BEFORE RATE RELIEF	SEE SCH G1-1			#DIV/0!				0.00%	-1.32%	-1.32%	#DIV/0!
9	SYSTEM CAPITALIZATION				-				0	4,371,104	4,371,104	#DIV/0!
10	OVERALL RATE OF RETURN				0.00%				0.00%	6.32%	6.32%	#DIV/0!
11	COST OF LONG-TERM DEBT				0.00%				0.00%	9.00%	9.00%	#DIV/0!
12	COST OF PREFERRED STOCK				N/A				N/A	N/A	N/A	N/A
13	COST OF SHORT-TERM DEBT				0.00%				0.00%	10.75%	10.75%	#DIV/0!
14	COST OF CUSTOMER DEPOSITS				0.00%				0.00%	6.00%	6.00%	#DIV/0!
15	COST OF COMMON EQUITY				0.00%				0.00%	11.50%	11.50%	#DIV/0!
16	NUMBER OF CUSTOMERS - AVERAGE				0				0	3,507	3,507	#DIV/0!
17	DATE NEW PERMANENT RATES EFFECTIVE											

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

* 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".

** 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).

SUPPORTING SCHEDULES: F-7, G-1 p.1, G-2 p.1, G-3 p.1, G-6

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING AN ANALYSIS
OF PERMANENT RATE INCREASE REQUESTED

TYPE OF DATA SHOWN:

COMPANY ST JOE NATURAL GAS COMPANY

PROJECTED TY LAST CASE: N/A
PROJECTED TY CURRENT CASE: 12/31/01

DOCKET NO : 001447-GU

WITNESS: SHOAF

LINE NO.	DESCRIPTION	INCREASE IN GROSS REVENUE DOLLARS	% OF TOTAL
1	RESTORE ADJUSTED NET OPERATING INCOME TO PREVIOUSLY ALLOWED OVERALL RATE OF RETURN OF 10.63% RE: DOCKET NO. 96093-GU	813,968	147.48%
2	DECREASE IN REQUESTED OVERALL RATE OF RETURN OF 10.63% TO 6.32%	(311,397)	-56.42%
3	EFFECT OF PROJECTED TEST YEAR	<u>49,353</u>	<u>8.94%</u>
4	TOTAL PERMANENT RATE INCREASE REQUESTED	<u>551,923</u>	<u>100.00%</u>

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

HISTORIC TY LAST CASE: N/A

PROJECTED TY LAST CASE: N/A

PROJECTED TY CURRENT CASE 12/31/01

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

WITNESS: SHOAF

		RATE BASE DETERMINED BY COMMISSION IN LAST RATE CASE				RATE BASE REQUESTED BY COMPANY IN CURRENT RATE CASE		
		(1)*	(2)*	(3)*	(4)*	(5)	(6)**	(7)**
LINE NO	ITEM	HISTORIC N/A	ATTRITION N/A	TOTAL	PROJECTED TEST YEAR N/A	PROJECTED TEST YEAR 12/31/01	DOLLAR DIFFERENCE	PERCENT DIFFERENCE
<u>UTILITY PLANT</u>								
1	PLANT IN SERVICE	\$0	\$0	\$0	\$0	\$6,234,021	\$6,234,021	#DIV/0!
2	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0.00%
3	UTILITY PLANT ACQUISITION ADJUSTMENT	0	0	0	0	0	0	0.00%
4	GROSS UTILITY PLANT	0	0	0	0	6,234,021	6,234,021	#DIV/0!
<u>DEDUCTIONS</u>								
5	ACCUMULATED DEPRECIATION	0	0	0	0	(2,402,461)	(2,402,461)	#DIV/0!
6	ACCUMULATED AMORTIZATION	0	0	0	0	0	0	0.00%
7	LIMITED TERM UTILITY PLANT	0	0	0	0	0	0	0.00%
8	ACQUISITION ADJUSTMENT	0	0	0	0	0	0	0.00%
9	CUSTOMER ADVANCES FOR CONSTRUCTION	0	0	0	0	0	0	0.00%
10	TOTAL DEDUCTIONS	0	0	0	0	(2,402,461)	(2,402,461)	#DIV/0!
11	NET UTILITY PLANT	0	0	0	0	3,831,560	3,831,560	#DIV/0!
12	ALLOWANCE FOR WORKING CAPITAL	0	0	0	0	539,544	539,544	#DIV/0!
13	RATE BASE	\$0	\$0	\$0	\$0	\$4,371,104	\$4,371,104	#DIV/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).

** 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: ST JOE NATURAL GAS COMPANY

DOCKET NO. 001447-GU

TYPE OF DATA SHOWN:

HISTORIC TY LAST CASE: N/A

PROJECTED TY LAST CASE: N/A

PROJECTED TY CURRENT CASE: 12/31/01

WITNESS: SHOAF

LINE NO.	ITEM	NET OPERATING INCOME AS DETERMINED BY COMMISSION IN LAST RATE CASE				NOT REQUESTED BY COMPANY IN CURRENT CASE	(6)** DOLLAR DIFFERENCE	(7)** PERCENT DIFFERENCE
		(1)* HISTORIC N/A	(2)* ATTRITION N/A	(3)* TOTAL	(4)* PROJECTED TEST YEAR N/A	(5)*** PROJECTED TEST YEAR 12/31/01		
1	OPERATING REVENUES (A)	\$0	\$0	\$0	\$0	\$1,634,080	\$1,634,080	#DIV/0!
	OPERATING REVENUE DEDUCTIONS:							
2	COST OF GAS				0	0		
3	OPERATING & MAINTENANCE EXPENSE	0	0	0	0	801,278	801,278	#DIV/0!
4	DEPRECIATION EXPENSE	0	0	0	0	243,307	243,307	#DIV/0!
5	AMORTIZATION EXPENSE	0	0	0	0	0	0	#DIV/0!
6	TAXES OTHER THAN INCOME	0	0	0	0	154,577	154,577	#DIV/0!
7	INCOME TAXES (FEDERAL & STATE)	0	0	0	0	158,665	158,665	#DIV/0!
8	DEFERRED TAXES (FEDERAL & STATE)	0	0	0	0	0	0	#DIV/0!
9	INVESTMENT TAX CREDITS	0	0	0	0	0	0	N/A
10	TOTAL OPERATING REVENUE DEDUCTIONS	0	0	0	0	1,357,826	1,357,826	#DIV/0!
11	NET OPERATING INCOME (B)	\$0	\$0	\$0	\$0	\$276,254	\$276,254	#DIV/0!

(A) EXCLUDES FUEL REVENUE

(B) BEFORE RATE RELIEF

* 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).

** 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).

*** Excludes Fuel Revenues

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING
OVERALL RATE OF RETURN COMPARISON

TYPE OF DATA SHOWN:

COMPANY: ST JOE NATURAL GAS COMPANY

PROJECTED TY LAST CASE: N/A

PROJECTED TY CURRENT CASE: 12/31/01

DOCKET NO.: 001447-GU

WITNESS: SHOAF

PROJECTED TEST YEAR 12/31/01 (REQUESTED)

LINE NO.	ITEM	DOLLARS	RATIO	EMBEDDED COST	WEIGHTED COST	DOLLARS	RATIO	EMBEDDED COST	WEIGHTED COST
<u>LAST RATE CASE (AUTHORIZED)</u>									
1	LONG-TERM DEBT -FIXED	\$0	#DIV/0!	0.00%	#DIV/0!	\$251,770	5.76%	9.00%	0.52%
2	LONG-TERM DEBT - VARIABLE	\$0	#DIV/0!	0.00%	#DIV/0!	\$0	0.00%	0.00%	0.00%
3	FLEX RATE LIABILITY	\$0	#DIV/0!	0.00%	#DIV/0!	\$1,578,595	36.11%	0.00%	0.00%
4	SHORT-TERM DEBT	\$0	#DIV/0!	0.00%	#DIV/0!	\$148,324	3.39%	10.75%	0.36%
5	CUSTOMER DEPOSITS	\$0	#DIV/0!	0.00%	#DIV/0!	\$27,490	0.63%	6.00%	0.04%
6	COMMON EQUITY	\$0	#DIV/0!	0.00%	#DIV/0!	\$2,053,795	46.99%	11.50%	5.40%
7	TAX CREDITS	\$0	#DIV/0!	0.00%	0.00%	\$0	0.00%	0.00%	0.00%
8	DEFERRED TAXES	\$0	#DIV/0!	0.00%	0.00%	\$311,130	7.12%	0.00%	0.00%
9	TOTAL CAPITALIZATION	\$0	#DIV/0!		#DIV/0!	\$4,371,104	100.00%		6.32%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY ST JOE NATURAL GAS COMPANY
 DOCKET NO. 001447-GU

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

TYPE OF DATA SHOWN
 TY YR LAST CASE: N/A
 HIS. BASE YR DATA CURRENT: 12/31/99
 BASE YR + 1 CURRENT CASE: 12/31/00
 PROJECTED TY CURRENT CASE 12/31/01
 WITNESS: SHOAF

LINE NO	INDICATORS	(1) DATA FROM HISTORIC BASE YR OR TY RELATED TO COMPANY'S PRIOR CASE	(2) DATA FROM HISTORIC BASE YEAR RELATED TO COMPANY'S CURRENT CASE	(3) YEAR AFTER CURRENT HISTORIC BASE YEAR WITHOUT ANY RATE INCREASE	(4) PROJECTED TEST YEAR WITHOUT ANY RATE INCREASE	(5) PROJECTED TEST YEAR INCLUDING REQUESTED RATE INCREASE
	INTEREST COVERAGE RATIOS:	N/A				
1	INCLUDING AFUDC IN INCOME BEFORE INTEREST CHARGES					
2	EXCLUDING AFUDC FROM INCOME BEFORE INTEREST CHARGES					
	OTHER FINANCIAL RATIOS:					
3	AFUDC AS A PERCENT OF INCOME AVAILABLE FOR COMMON		0.00%			
4	PERCENT OF CONSTRUCTION FUNDS GENERATED INTERNALLY		0.00%			
	PREFERRED DIVIDEND COVERAGE:					
5	INCLUDING AFUDC		N/A			
6	EXCLUDING AFUDC		N/A			
	RATIO OF EARNINGS TO FIXED CHARGES***:					
7	INCLUDING AFUDC		0.00%			
8	EXCLUDING AFUDC		0.00%			
*** ASSUMES DEPRECIATION & INTEREST IN CALCULATION						
	EARNINGS PER SHARE:					
9	INCLUDING AFUDC		\$0.00			
10	EXCLUDING AFUDC		\$0.00			
11	DIVIDENDS PER SHARE		\$0.00			

ST JOE NATURAL GAS COMPANY, INC
DOCKET NO.001447-GU
MINIMUM FILING REQUIREMENTS
INDEX

RATE BASE SCHEDULES - PAGE 1

SCHEDULE NO.	TITLE	PAGE
B-1	13 MONTH AVERAGE - BALANCE SHEET - ASSETS	10
B-1	13 MONTH AVERAGE - BALANCE SHEET - LIABILITIES & CAPITALIZATION	11
B-2	RATE BASE - 13 MONTH AVERAGE	12
B-3	RATE BASE ADJUSTMENTS	13
B-4	MONTHLY UTILITY PLANT BALANCES TEST YEAR - 13 MONTHS	14
B-5	ALLOCATION OF COMMON PLANT	15
B-5	DETAIL OF COMMON PLANT	16
B-5	DETAIL OF COMMON PLANT (CONT)	17
B-6	ACQUISITION ADJUSTMENT	18
B-7	PROPERTY HELD FOR FUTURE USE - 13 MONTH AVERAGE	19
B-7	PROPERTY HELD FOR FUTURE USE DETAILS	20
B-8	CONSTRUCTION WORK IN PROGRESS	21
B-9	DEPRECIATION RESERVE BALANCES	22
B-10	AMORTIZATION / RECOVERY RESERVE BALANCES	23
B-11	ALLOCATION OF DEPRECIATION / AMORTIZATION RESERVE - COMMON PLANT	24

ST JOE NATURAL GAS COMPANY, INC
DOCKET NO. 001447-GU
MINIMUM FILING REQUIREMENTS
INDEX

RATE BASE SCHEDULES - PAGE 2

<u>SCHEDULE NO.</u>	<u>TITLE</u>	<u>PAGE</u>
B-12	CUSTOMER ADVANCES FOR CONSTRUCTION	25
B-13	WORKING CAPITAL - ASSETS	26
B-13	WORKING CAPITAL - LIABILITIES	27
B-14	DETAIL OF MISCELLANEOUS DEBITS	28
B-15	DETAIL OF OTHER DEFERRED CREDITS	29
B-16	ADDITIONAL RATE BASE COMPONENTS	30
B-17	INVESTMENT TAX CREDITS - ANALYSIS	31
B-17	INVESTMENT TAX CREDITS - ANALYSIS (CONT)	32
B-17	INVESTMENT TAX CREDITS - COMPANY POLICIES	33
B-17	INVESTMENT TAX CREDITS - SECTION 46(f) ELECTION	34
B-18	ACCUMULATED DEFERRED INCOME TAXES - SUMMARY	35
B-18	ACCUMULATED DEFERRED INCOME TAXES - STATE	36
B-18	ACCUMULATED DEFERRED INCOME TAXES - FEDERAL	37

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE
BALANCE SHEETS BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEARTYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY, INC

DOCKET NO.: 001447-GU

LINE NO.	ASSETS	(1) Dec-98	(2) Jan-99	(3) Feb-99	(4) Mar-99	(5) Apr-99	(6) May-99	(7) Jun-99	(8) Jul-99	(9) Aug-99	(10) Sep-99	(11) Oct-99	(12) Nov-99	(13) Dec-99	13 MONTH AVERAGE	REFERENCE
1	GAS PLANT IN SERV.	\$5,972,449	\$5,977,556	\$5,985,875	\$5,991,531	\$5,994,768	\$5,997,984	\$6,006,646	\$6,021,387	\$6,025,455	\$6,025,179	\$6,028,906	\$6,058,556	\$6,061,300	\$6,011,044	RATE BASE
2	PLANT HELD FOR FUT. USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3	CWIP	\$13,540	\$12,655	\$12,713	\$14,360	\$13,316	\$18,637	\$15,427	\$13,891	\$15,485	\$16,268	\$16,070	\$14,738	\$12,443	\$14,580	RATE BASE
4	GAS PLANT ACQ. ADJ.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	RATE BASE
5	GROSS UTILITY PLANT	\$5,985,989	\$5,990,191	\$5,998,588	\$6,005,891	\$6,008,084	\$6,016,621	\$6,022,073	\$6,035,278	\$6,038,940	\$6,041,447	\$6,042,976	\$6,073,294	\$6,073,743	\$6,025,624	
6	ACCUM. PROVISION FOR DEPR.	(\$1,844,370)	(\$1,863,477)	(\$1,881,233)	(\$1,899,807)	(\$1,918,366)	(\$1,936,982)	(\$1,954,127)	(\$1,962,807)	(\$1,980,479)	(\$1,998,314)	(\$2,016,064)	(\$2,034,571)	(\$2,053,454)	(\$1,949,542)	RATE BASE
7	NET PLANT	\$4,141,619	\$4,126,714	\$4,117,355	\$4,106,084	\$4,089,718	\$4,079,639	\$4,067,946	\$4,072,471	\$4,058,461	\$4,043,133	\$4,026,912	\$4,038,723	\$4,020,289	\$4,076,082	
8	INVESTMENT IN SUBSIDIARY CO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	SINKING 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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
12	CASH	\$468,156	\$470,369	\$506,015	\$474,793	\$464,369	\$476,710	\$459,382	\$456,290	\$423,590	\$417,998	\$407,835	\$291,775	\$272,829	\$430,009	WORKING CAP
13	MISC ACCTS RECEIVABLE-PREPAID GAS	\$39	\$550	\$580	\$643	\$1,026	\$1,135	\$1,368	\$1,324	\$1,305	\$1,378	\$907	\$210	\$210	\$821	
14	WORKING FUNDS & CASH INVEST.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15	TEMP CASH INVESTMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
16	NOTES RECEIVABLE	\$4,527	\$4,527	\$4,300	\$4,300	\$4,300	\$4,300	\$4,156	\$4,156	\$4,156	\$4,040	\$4,040	\$4,040	\$4,040	\$4,222	
17	ACCOUNTS REC. - GAS SERVICE	\$234,474	\$279,943	\$261,463	\$292,862	\$266,696	\$293,596	\$257,320	\$264,890	\$279,918	\$299,824	\$314,534	\$381,921	\$431,438	\$293,760	WORKING CAP
18	MDSE JOBBING & OTHER	\$11,137	\$8,030	\$5,840	\$5,902	\$7,013	\$4,936	\$5,222	\$5,641	\$4,899	\$4,611	\$16,200	\$20,113	\$63,444	\$12,538	WORKING CAP
19	ACCUM PROV UNCOLLECT ACCTS	(\$51,579)	(\$51,579)	(\$51,579)	(\$51,579)	(\$51,579)	(\$51,579)	(\$51,579)	(\$51,579)	(\$51,579)	(\$51,579)	(\$51,579)	(\$51,579)	(\$248,998)	(\$66,765)	WORKING CAP
20	ACCOUNTS REC. - MISC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP
21	PLANT & OPER. MATERIAL & SUPPL.	\$16,949	\$17,372	\$17,705	\$16,893	\$16,308	\$18,388	\$18,073	\$17,931	\$18,693	\$19,023	\$18,645	\$19,214	\$17,575	\$17,905	
22	MERCHANDISE	\$2,975	\$4,750	\$3,521	\$3,776	\$2,365	\$4,574	\$3,773	\$3,303	\$3,831	\$3,619	\$4,382	\$8,283	\$7,302	\$4,343	WORKING CAP
23	STORES EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP. STRUCTURE
24	PREPAYMENTS	\$23,930	\$21,681	\$19,783	\$17,533	\$10,328	\$8,079	\$5,829	\$3,579	\$1,330	(\$920)	\$17,090	\$14,841	\$16,883	\$12,305	WORKING CAP
25																
26	TOTAL CURR & ACCR ASSETS	\$710,609	\$755,643	\$767,627	\$765,122	\$720,826	\$720,139	\$703,544	\$705,535	\$686,143	\$697,994	\$732,054	\$688,818	\$564,723	\$709,137	
27	UNAMORT. DD&E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
29	CONSERVATION EXPENSE	\$483,639	\$486,514	\$488,864	\$492,089	\$494,214	\$495,239	\$495,914	\$499,864	\$501,289	\$501,964	\$503,689	\$505,939	\$509,339	\$496,812	WORKING CAP.
30	CONSERVATION REVENUE	(\$485,388)	(\$492,384)	(\$496,131)	(\$500,864)	(\$501,140)	(\$501,082)	(\$501,161)	(\$501,241)	(\$501,309)	(\$501,395)	(\$501,478)	(\$501,621)	(\$501,830)	(\$499,002)	WORKING CAP.
34	OTHER WMP-ENVIRONMENTAL MATTERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
35	UNAMORT. RATE CASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
36	UNRECOVERED GAS COST	(\$220,946)	(\$224,511)	(\$225,611)	(\$228,508)	(\$222,591)	(\$228,578)	(\$231,488)	(\$233,474)	(\$231,128)	(\$228,795)	(\$217,220)	(\$178,058)	(\$128,951)	(\$215,374)	WORKING CAP
37	TOTAL DEFERRED CHARGES	(\$222,695)	(\$230,382)	(\$232,878)	(\$237,283)	(\$229,517)	(\$234,422)	(\$236,736)	(\$234,851)	(\$231,148)	(\$228,226)	(\$215,009)	(\$173,741)	(\$121,442)	(\$217,564)	
38	TOTAL ASSETS	\$4,629,533	\$4,651,975	\$4,652,104	\$4,633,923	\$4,581,027	\$4,565,356	\$4,534,754	\$4,543,155	\$4,513,456	\$4,512,901	\$4,543,957	\$4,553,800	\$4,463,570	\$4,567,655	

ING SCHEDULES: B-4, C-8

RECAP SCHEDULES: B-2

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 SHOWN

HISTORIC BASE YEAR DATA: 12/31/99

12/31/1999

COMPANY ST JOE NATURAL GAS COMPANY, INC

WITNESS: ROBERSON

DOCKET NO 001447-GU

LINE NO.	CAPITALIZATION & LIABILITIES	(1) Dec-98	(2) Jan-99	(3) Feb-99	(4) Mar-99	(5) Apr-99	(6) May-99	(7) Jun-99	(8) Jul-99	(9) Aug-99	(10) Sep-99	(11) Oct-99	(12) Nov-99	(13) Dec-99	13 MONTH AVERAGE	REFERENCE
1	COMMON STOCK	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	CAP. STRUCTURE
2	ADDITIONAL CAPITAL	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	CAP. STRUCTURE
3	UNAPPROPRIATED RET. EARN.	\$2,269,369	\$2,139,981	\$2,150,652	\$2,163,757	\$2,164,392	\$2,177,202	\$2,182,265	\$2,188,325	\$2,189,814	\$2,188,188	\$2,202,353	\$2,212,088	\$2,114,219	\$2,180,200	CAP. STRUCTURE
4	UNDISTRIBUTED SUBS EARN.- DIVIDENDS	(\$150,075)	(\$37,519)	(\$37,519)	(\$37,519)	(\$75,038)	(\$75,038)	(\$112,556)	(\$112,556)	(\$150,075)	(\$150,075)	(\$150,075)	(\$150,075)	(\$150,075)	(\$106,784)	CAP. STRUCTURE
5	TOTAL STOCKHOLDERS EQUITY	\$2,420,688	\$2,403,856	\$2,414,527	\$2,427,632	\$2,390,748	\$2,403,558	\$2,371,103	\$2,377,163	\$2,341,133	\$2,339,507	\$2,353,672	\$2,363,407	\$2,265,538	\$2,374,810	
6	FM BONDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP. STRUCTURE
7	LONG TERM NOTES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP. STRUCTURE
8	OTHER LT DEBT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP. STRUCTURE
9	TOTAL LONG TERM DEBT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	NOTES PAYABLE	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	CAP. STRUCTURE
11	ACCOUNTS PAYABLE	\$78,209	\$95,208	\$67,269	\$79,376	\$62,732	\$17,414	\$12,014	\$7,292	\$7,292	\$7,057	\$7,292	\$40,656	\$92,569	\$44,183	WORKING CAP
12	ACCOUNTS PAY. ASSOC. CO.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP
13	CUSTOMER DEPOSITS-REFUNDS	\$26,084	\$26,354	\$26,584	\$27,074	\$26,814	\$27,589	\$27,072	\$26,532	\$26,082	\$25,372	\$25,842	\$25,707	\$25,707	\$26,370	CAP. STRUCTURE
14	TAXES ACCRUED- GENERAL	\$9,095	\$12,063	\$16,528	\$22,224	\$26,356	\$30,588	\$35,422	\$34,968	\$39,875	\$44,535	\$47,050	\$2,628	\$7,719	\$25,312	CAP. STRUCTURE
15	TAXES ACCRUED- INCOME	\$7,356	\$20,110	\$29,777	\$21,934	\$15,766	\$22,732	\$20,067	\$22,365	\$20,686	\$12,894	\$20,857	\$26,972	(\$26,597)	\$16,532	WORKING CAP
16	INTEREST ACCRUED	\$4,288	\$4,288	\$4,288	(\$729)	(\$729)	(\$729)	(\$729)	(\$729)	(\$729)	(\$729)	(\$729)	(\$729)	\$4,288	\$815	WORKING CAP
17	DIVIDENDS DECLARED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
18	TAX COLLECTIONS PAYABLE	\$8,935	\$10,501	\$8,787	\$9,236	\$6,970	\$6,533	\$6,600	\$6,870	\$4,950	\$6,075	\$6,709	\$7,519	\$4,578	\$7,251	WORKING CAP
19	INACTIVE DEPOSITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
20	CONSERVATION COST TRUE-UP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
21	MISC. CURRENT LIABILITIES	\$41,976	\$46,143	\$50,309	\$12,500	\$16,667	\$20,833	\$25,000	\$29,167	\$33,333	\$35,978	\$40,145	\$44,311	\$40,000	\$33,566	WORKING CAP
22	TOTAL CURR. & ACCRUED LIAB.	\$325,943	\$364,667	\$353,542	\$321,615	\$304,576	\$274,960	\$275,446	\$276,465	\$281,489	\$281,182	\$297,166	\$297,064	\$298,264	\$304,029	
24	CUSTOMER ADVANCES FOR CONST.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP
25	OTHER DEFERRED CREDITS- FCPC	\$1,578,595	\$1,578,595	\$1,578,595	\$1,578,595	\$1,578,595	\$1,578,595	\$1,578,595	\$1,578,595	\$1,578,595	\$1,578,595	\$1,578,595	\$1,578,595	\$1,578,595	\$1,578,595	CAP. STRUCTURE
26	OTHER DEFERRED CREDITS- GCI	\$16,976	\$17,527	\$18,107	\$18,750	\$19,775	\$20,911	\$22,278	\$23,602	\$24,907	\$26,284	\$27,192	\$27,402	\$27,402	\$22,393	CAP. STRUCTURE
27	ACCUMULATED DEFERRED INC TAX	\$287,331	\$287,331	\$287,331	\$287,331	\$287,331	\$287,331	\$287,331	\$287,331	\$287,331	\$287,331	\$287,331	\$287,331	\$293,773	\$287,827	CAP. STRUCTURE
28	TOTAL DEFERRED CREDITS	\$1,882,903	\$1,883,453	\$1,884,033	\$1,884,676	\$1,885,702	\$1,886,837	\$1,888,205	\$1,889,528	\$1,890,833	\$1,892,211	\$1,893,118	\$1,893,328	\$1,899,770	\$1,888,815	
29	PENSIONS & BENEFITS RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP
30	TOTAL OPERATING RESERVES	\$1,882,903	\$1,883,453	\$1,884,033	\$1,884,676	\$1,885,702	\$1,886,837	\$1,888,205	\$1,889,528	\$1,890,833	\$1,892,211	\$1,893,118	\$1,893,328	\$1,899,770	\$1,888,815	
31	TOTAL CAPITAL & LIAB.	\$4,629,534	\$4,651,976	\$4,652,102	\$4,653,923	\$4,581,026	\$4,565,355	\$4,534,754	\$4,543,156	\$4,513,455	\$4,512,900	\$4,543,956	\$4,553,799	\$4,463,572	\$4,567,655	

SUPPORTING SCHEDULES:

RECAP SCHEDULES B-2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH
AVERAGE RATE BASE AS ADJUSTED FOR THE HISTORIC BASE YEAR

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/99

COMPANY: ST JOE NATURAL GAS COMPANY, INC

WITNESS: ROBERSON

DOCKET NO. 001447-GU

LINE NO.	UTILITY PLANT	AVERAGE PER BOOKS	ADJUSTMENT	ADJUSTED AVERAGE
1	PLANT IN SERVICE	\$6,011,044	\$0	\$6,011,044
2	COMMON PLANT ALLOCATED	\$0	\$0	\$0
3	ACQUISITION ADJUSTMENT	\$0	\$0	\$0
4	PROPERTY HELD FOR FUTURE USE	\$0	\$0	\$0
5	CONSTRUCTION WORK IN PROGRESS	\$14,580	\$0	\$14,580
6	TOTAL PLANT	\$6,025,624	\$0	\$6,025,624
	DEDUCTIONS			
7	CUSTOMER ADVANCES FOR CONST	\$0	\$0	\$0
8	ACCUM. DEPR. - UTILITY PLANT	(\$1,949,542)	\$0	(\$1,949,542)
9	ACCUM. DEPR. - COMMON PLANT	\$0	\$0	\$0
10	ACCUM. AMORT INC TAX ON ACQ. ADJ.	\$0	\$0	\$0
11	ACCUM. AMORT.-PCNG	\$0	\$0	\$0
12	ACCUM. AMORT.-OLD APP. ACQ. ADJ.	\$0	\$0	\$0
13	ACCUM. AMORT.-UNAPP. ACQ. ADJ.	\$0	\$0	\$0
14	TOTAL DEDUCTIONS	(\$1,949,542)	\$0	(\$1,949,542)
15	PLANT NET	\$4,076,082	\$0	\$4,076,082
	ALLOWANCE FOR WORKING CAPITAL			
16	BALANCE SHEET METHOD	(\$1,701,270)	\$1,978,467	\$277,197
17	TOTAL RATE BASE	\$2,374,812	\$1,978,467	\$4,353,279
18	NET OPERATING INCOME	(\$5,075)	(\$26,335)	(\$31,410)
19	RATE OF RETURN	-0.21%		-0.72%

SUPPORTING SCHEDULES: B-1, B-3, B-4, B-5, B-6, B-7, B-8, B-9, B-10, B-11, B-12, B-13, C-1

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY, INC
 DOCKET NO. 001447-GU

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: 12/31/99
 WITNESS: ROBERSON

ADJ NO.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) IN REVENUE REQUIREMENT
<u>UTILITY PLANT IN SERVICE</u>						
1	Eliminate Acquisition Adjustment		\$0	\$0	\$0	\$0
2	Eliminate 2nd Story Office Bldg.		\$0	\$0	\$0	\$0
3	Eliminate Common Plant		\$0	\$0	\$0	\$0
4			<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5		TOTAL	\$0	\$0	\$0	\$0
<u>ACCUM. DEPR -UTILITY PLANT</u>						
6	Eliminate Acquisition Adjustment		\$0	\$0	\$0	\$0
7	Eliminate 2nd Story Office Bldg		\$0	\$0	\$0	\$0
8	Eliminate Franchise/Consent		\$0	\$0	\$0	\$0
9	Eliminate Depreciation Reserve-Common Plant		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
10		TOTAL	\$0	\$0	\$0	\$0
<u>ALLOWANCE FOR WORKING CAPITAL</u>						
11	(SEE SCHEDULE B-13 FOR DETAIL)		<u>\$1,978,467</u>	<u>(\$13,834)</u>	<u>\$1,992,301</u>	<u>\$401,265</u>
12	TOTAL RATE BASE ADJUSTMENTS		<u>\$1,978,467</u>	<u>(\$13,834)</u>	<u>\$1,992,301</u>	<u>\$401,265</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: 12/31/99

WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY, INC

DOCKET NO.: 001447-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	Oct-99	Nov-99	Dec-99	13 MONTH AVERAGE
1	301	ORGANIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	302	FRANCHISE AND CONSENT	13,149	13,149	13,149	13,149	13,149	13,149	13,149	13,149	13,149	13,149	13,149	13,149	13,149	13,149
3	303	MISC INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	374	LAND AND LAND RIGHTS	22,518	22,518	22,518	22,518	22,518	22,518	22,518	22,518	22,518	22,518	22,518	22,518	22,518	22,518
5	375	STRUCTURES AND IMPROVEMENTS	21,394	21,394	21,394	21,394	21,394	21,394	21,394	21,394	21,394	21,394	21,394	21,394	21,394	21,394
6	376	MAINS (STEEL)	2,949,975	2,949,975	2,949,975	2,949,975	2,949,975	2,949,975	2,957,382	2,957,382	2,957,382	2,957,382	2,957,382	2,957,382	2,957,382	2,953,963
7	376	MAINS (PLASTIC)	625,901	625,901	631,371	633,469	636,002	639,564	639,789	646,770	646,770	647,865	647,865	648,666	648,666	639,892
8	378	M & R EQUIPMENT - GENERAL	98,055	98,055	98,055	98,055	98,055	98,055	98,055	98,055	98,055	98,055	98,055	98,055	98,055	98,055
9	379	M & R EQUIPMENT - CITY GATE	452,423	452,423	452,423	452,423	452,423	452,423	452,423	452,423	452,423	452,423	452,423	452,423	452,423	452,423
10	380-S	DIST PLANT SERVICES (STEEL)	163,666	163,666	162,980	162,896	162,732	162,512	162,428	162,343	162,343	161,734	161,293	160,825	160,825	162,326
11	380-P	DIST PLANT-SERVICES (PLASTIC)	469,886	474,564	475,933	478,649	479,525	479,438	480,547	482,997	484,993	486,158	488,347	491,704	492,809	481,965
12	381	METERS	255,829	255,957	256,850	256,772	256,772	256,772	256,741	256,741	256,753	256,753	256,753	256,753	258,381	256,756
13	382	METER INSTALLATIONS	78,916	79,070	79,073	79,123	79,088	79,049	79,060	79,095	79,224	79,101	79,051	79,116	79,165	79,087
14	383	HOUSE REGULATORS	114,156	114,156	115,394	115,497	115,497	115,497	115,497	115,497	115,497	115,736	115,736	116,401	116,284	115,450
15	384	REGULATOR INSTALL HOUSE	28,242	28,371	28,421	28,511	28,537	28,537	28,564	28,603	28,695	28,652	28,652	28,744	28,821	28,565
16	385	M & R EQUIPMENT - INDUSTRIAL	52,481	52,481	52,481	52,481	52,481	52,481	52,481	52,481	52,481	52,481	52,481	52,481	52,481	52,481
17	387	OTHER EQUIPMENT	62,036	62,036	62,036	62,036	62,036	62,036	62,036	62,036	62,036	62,036	62,036	62,036	62,036	62,036
18	389	LAND AND LAND RIGHTS	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220
19	390	STRUCTURES AND IMPROVEMENTS	121,444	121,444	121,444	121,444	121,444	121,444	121,444	121,444	121,285	121,285	121,285	121,285	121,285	121,383
20	391.1	OFFICE FURNITURE	42,422	42,422	42,422	42,422	42,422	42,422	42,422	42,422	42,422	42,422	42,422	42,422	42,422	42,422
21	391.2	OFFICE DEVICES	15,841	15,841	15,841	15,841	15,841	15,841	15,841	15,841	15,841	15,841	15,841	15,841	15,841	15,841
22	391.3	OFFICE EQUIPMENT	80,790	80,790	80,790	81,552	81,552	81,552	81,552	81,552	81,552	81,552	81,580	81,580	81,580	81,383
23	392	TRANSPORTATION	123,385	123,385	123,385	123,385	123,385	123,385	123,383	128,704	128,704	128,704	128,704	152,845	152,845	129,554
24	394	TOOLS AND WORK EQUIPMENT	20,992	20,992	20,992	20,992	20,992	20,992	20,992	20,992	20,992	20,992	20,992	20,992	20,992	20,992
25	396	POWER OPERATED EQUIPMENT	98,334	98,334	98,334	98,334	98,334	98,334	98,334	98,334	98,334	98,334	98,334	98,334	98,334	98,334
26	397	COMMUNICATION EQUIPMENT	32,393	32,393	32,393	32,393	32,393	32,393	32,393	32,393	32,393	32,393	32,393	35,391	35,391	32,855
			0	0	0	0	0	0	0	0	0	0	0	0	0	0
27		UTILITY PLANT IN SERVICE	5,972,449	5,977,538	5,985,875	5,991,532	5,994,768	5,997,984	6,006,646	6,021,387	6,023,456	6,025,180	6,026,907	6,058,557	6,061,300	6,011,044
28			0	0	0	0	0	0	0	0	0	0	0	0	0	0
29		TOTAL UTILITY PLANT	\$5,972,449	\$5,977,538	\$5,985,875	\$5,991,532	\$5,994,768	\$5,997,984	\$6,006,646	\$6,021,387	\$6,023,456	\$6,025,180	\$6,026,907	\$6,058,557	\$6,061,300	\$6,011,044

SUPPORTING SCHEDULES:

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

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: 12/31/99

WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY, INC

DOCKET NO.: 001447-GU

LINE NO.	A/C NO	DESCRIPTION	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	Oct-99	Nov-99	Dec-99	13 MONTH AVERAGE
1	374	LAND	\$ 22,518	\$ 22,518	\$ 22,518	\$ 22,518	\$ 22,518	\$ 22,518	\$ 22,518	\$ 22,518	\$ 22,518	\$ 22,518	\$ 22,518	\$ 22,518	\$ 22,518	\$ 22,518
2	375	STRUCTURES & IMPROVEMENTS	21,394	21,394	21,394	21,394	21,394	21,394	21,394	21,394	21,394	21,394	21,394	21,394	21,394	21,394
3	387	OTHER EQUIPMENT	62,036	62,036	62,036	62,036	62,036	62,036	62,036	62,036	62,036	62,036	62,036	62,036	62,036	62,036
4	389	LAND	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220
5	390	STRUCTURES & IMPROVEMENTS	121,444	121,444	121,444	121,444	121,444	121,444	121,444	121,444	121,285	121,285	121,285	121,285	121,285	121,383
6	391.1	OFFICE FURN & EQUIPMENT	42,422	42,422	42,422	42,422	42,422	42,422	42,422	42,422	42,422	42,422	42,422	42,422	42,422	42,422
7	391.2	OFFICE DEVICES	15,841	15,841	15,841	15,841	15,841	15,841	15,841	15,841	15,841	15,841	15,841	15,841	15,841	15,841
8	391.3	OFFICE EQUIPMENT	80,790	80,790	80,790	81,552	81,552	81,552	81,552	81,552	81,552	81,552	81,552	81,580	81,580	81,383
9	392	AUTOS & TRUCKS	123,385	123,385	123,385	123,385	123,385	123,385	128,704	128,704	128,704	128,704	128,704	152,845	152,845	129,963
10	394	TOOL, SHOP, & GARAGE EQUIP	20,992	20,992	20,992	20,992	20,992	20,992	20,992	20,992	20,992	20,992	20,992	20,992	20,992	20,992
11	396	POWER OPERATED EQUIPMENT	98,334	98,334	98,334	98,334	98,334	98,334	98,334	98,334	98,334	98,334	98,334	98,334	98,334	98,334
12	397	COMMUNICATION EQUIPMENT	32,393	32,393	32,393	32,393	32,393	32,393	32,393	32,393	32,393	32,393	32,393	35,391	35,391	32,854
13	398	MISC EQUIP (SPECIFY)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14		TOTAL	\$ 669,769	\$ 669,769	\$ 669,769	\$ 670,531	\$ 670,531	\$ 670,531	\$ 675,850	\$ 675,850	\$ 675,691	\$ 675,691	\$ 675,719	\$ 702,858	\$ 702,858	\$ 677,340

			13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
15	374	LAND	\$22,518	0.0%	\$0	
16	375	STRUCTURES & IMPROVEMENTS	21,394	0.0%	0	
17	387	OTHER EQUIPMENT	62,036	0.0%	0	
18	389	LAND	28,220	0.0%	0	
19	390	STRUCTURES & IMPROVEMENTS	121,383	0.0%	0	
20	391.1	OFFICE FURN & EQUIPMENT	42,422	0.0%	0	
21	391.2	OFFICE DEVICES	15,841	0.0%	0	
22	391.3	OFFICE EQUIPMENT	81,383	0.0%	0	
23	392	AUTOS & TRUCKS	129,963	0.0%	0	
24	394	TOOL, SHOP, & GARAGE EQUIP	20,992	0.0%	0	
25	396	POWER OPERATED EQUIPMENT	98,334	0.0%	0	
26	397	COMMUNICATION EQUIPMENT	32,854	0.0%	0	
27	398	MISC EQUIP (SPECIFY)	0	0.0%	0	
28		TOTAL	\$677,340		\$0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN

HISTORIC BASE YEAR DATA. 12/31/99

WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY, INC

DOCKET NO.: 001447-GU

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	374	NPSJ Regulator Station #05771-050R	\$125	\$0	\$125	\$0	\$0	\$0	
2	374	SJB Regulator Station #03887-000R	5,150	0	5,150	0	0	0	
3	374	SJNG Warehouse #04748-00R	5,780	0	5,780	0	0	0	
4	374	Hwy 71 to SR386 Easement	6,542	0	6,542	0	0	0	
5	374	FICO Farms Easement	4,800	0	4,800	0	0	0	
6	374	Can Property Easement	120	0	120	0	0	0	
7	374		0	0	0	0	0	0	
8	374		0	0	0	0	0	0	
9	374		0	0	0	0	0	0	
10	374		0	0	0	0	0	0	
11	374		0	0	0	0	0	0	
12	374		0	0	0	0	0	0	
13	374	TOTAL	\$22,518	\$0	\$22,518	\$0	\$0	\$0	
14	375	PSJ Warehouse Fence	\$827	\$0	\$827	\$384	\$0	\$384	
15	375	PSJ Warehouse Bldg	20,567	0	20,567	9,057	0	9,057	
16	375		0	0	0	0	0	0	
17	375		0	0	0	0	0	0	
18	375		0	0	0	0	0	0	
19	375		0	0	0	0	0	0	
20	375		0	0	0	0	0	0	
21	375		0	0	0	0	0	0	
22	375		0	0	0	0	0	0	
23	375		0	0	0	0	0	0	
24	375	TOTAL	\$21,394	\$0	\$21,394	\$9,421	\$0	\$9,421	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: ST JOE NATURAL GAS COMPANY, INC

DOCKET NO.: 001447-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/99

WITNESS: ROBERSON

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	389	PSJ Office Bldg	28,220	0	28,220	0	0	0	
2	389		0	0	0	0	0	0	
3	389		0	0	0	0	0	0	
4	389	TOTAL	\$28,220	\$0	\$28,220	\$0	\$0	\$0	
5	390	Structure & Improvements	\$121,383	\$0	\$121,383	\$42,681	\$0	\$42,681	
6	390		0	0	0	0	0	0	
7	390		0	0	0	0	0	0	
8	390		0	0	0	0	0	0	
9	390		0	0	0	0	0	0	
10	390		0	0	0	0	0	0	
11	390	TOTAL	\$121,383	\$0	\$121,383	\$42,681	\$0	\$42,681	
12	390.02		\$0	\$0	\$0	\$0	\$0	\$0	
13	390.02		0	0	0	0	0	0	
14	390.02		0	0	0	0	0	0	
15	390.02		0	0	0	0	0	0	
16	390.02		0	0	0	0	0	0	
17	390.02		0	0	0	0	0	0	
18	390.02		0	0	0	0	0	0	
19	390.02		0	0	0	0	0	0	
20	390.02		0	0	0	0	0	0	
21	390.02	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-5 p 1

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: 12/31/99

WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY, INC

DOCKET NO.: 001447-GU

1. Describe the property acquired which resulted in the acquisition adjustment

NONE

A.
B.
C.
D.

4. Was the property purchased from a related party?

A.
B.
C.
D.

2. Date of acquisition

A.
B.
C.
D.

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

A. No
B. No
C.
D.

3. Amount of acquisition adjustment

A.
B.
C.
D.

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

A.
B.
C.
D.

7. PROVIDE THE FOLLOWING INFORMATION FOR EACH ACQUISITION ADJUSTMENT

	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	Oct-99	Nov-99	Dec-99	13 MO AVG / 12 MO TOTAL
ACQUISITION ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCUMULATED AMORTIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MONTHLY AMORTIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACQUISITION ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCUMULATED AMORTIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MONTHLY AMORTIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACQUISITION ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCUMULATED AMORTIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MONTHLY AMORTIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACQUISITION ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCUMULATED AMORTIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MONTHLY AMORTIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

SUPPORTING SCHEDULES: B-1

RECAP SCHEDULES: B-2

SCHEDULE B-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 SHOWN:

HISTORIC BASE YEAR DATA: 12/31/99

WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

LINE NO.	ACCT. NO.	DESCRIPTION	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
2		N/A	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
4			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
6			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

NOTE: THERE IS NO PLANT HELD FOR FUTURE USE.

SUPPORTING SCHEDULES: B-1

RECAP SCHEDULES: B-2

SCHEDULE B-7

PROPERTY HELD FOR FUTURE USE DETAILS

PAGE 2 OF 2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE DETAILS FOR PROPERTY HELD FOR
FUTURE USE:

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

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 001447-GU

LTNE NO.	DESCRIPTION	DATE OF ACQUISITION	LOCATION	REASON FOR PURCHASE	EXPENDITURES AS OF THE END OF THE HISTORIC BASE YEAR
1	N/A				
	DATE CONSTRUCTION IS TO COMMENCE	DATE TO BE PLACED IN SERVICE	INDICATE CURRENT USE	ITEMS INCLUDED IN RATE BASE	
2					

NOTE: THERE IS NO PLANT HELD FOR FUTURE USE.

SUPPORTING SCHEDULES: B-1

RECAP SCHEDULES: B-7 p 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE, SHOWING, BY MONTH, CONSTRUCTION WORK IN PROGRESS
SEGREGATED 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: 12/31/99

WITNESS, ROBERSON

COMPANY ST JOE NATURAL GAS COMPANY

DOCKET NO.: D01447-GU

LINE NO.	DESCRIPTION	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	Oct-99	Nov-99	Dec-99	13 MONTH AVERAGE
1	NONE	\$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
3		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
5		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
7	TOTAL - A.F.U.D.C. CHARGED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	AFUDC NOT CHARGED DESCRIPTION*	\$0	\$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	0
10		0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	TOTAL C.W.I.P	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

NOTE: SJNG HAS NO AFUDC

DESCRIPTION OF COMPANY'S POLICY OF CHARGING A F U D C.:

CALCULATION OF HISTORIC BASE YEAR A.F.U.D.C. RATE: N/A

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

SUPPORTING SCHEDULES: B-1

RECAP SCHEDULES: B-2

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	Oct-99	Nov-99	Dec-99	13 MONTH AVERAGE
1	301-303	INTANGIBLE PLANT	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149
2	375	FRANCHISE AND CONSENT	8,886	8,931	8,975	9,020	9,065	9,109	9,154	9,198	9,243	9,287	9,332	9,377	9,421	9,154
3	376	MAINS	994,047	1,003,636	1,013,230	1,022,836	1,032,449	1,042,069	1,050,831	1,060,486	1,070,152	1,079,660	1,089,328	1,098,998	1,108,668	1,051,261
4	378	M & R EQUIPMENT STATION - GENER	16,489	16,734	16,979	17,224	17,469	17,714	17,959	18,205	18,450	18,695	18,940	19,185	19,430	17,959
5	379	M & R EQUIPMENT STATION - CG	91,645	92,776	93,907	95,038	96,170	97,301	98,432	99,563	100,694	101,825	102,956	104,087	105,218	98,432
6	380	SERVICES	274,529	276,807	277,937	279,879	281,688	283,518	284,750	286,669	288,986	290,372	291,810	293,363	295,214	285,040
7	381	METERS	125,300	126,153	127,007	127,785	128,641	129,497	130,322	131,178	132,003	132,859	133,714	134,570	135,429	130,343
8	382	METER INSTALLATIONS	40,275	40,525	40,627	40,796	40,952	41,135	41,338	41,547	41,798	41,827	41,868	42,023	42,215	41,302
9	383	REGULATORS	29,300	29,633	29,968	30,257	30,594	30,931	31,268	31,604	31,941	32,269	32,606	32,945	33,167	31,268
10	384	REGULATOR INSTALL HOUSE	9,947	10,050	10,086	10,169	10,246	10,324	10,402	10,483	10,588	10,553	10,520	10,568	10,649	10,353
11	385	INDUST M & R STATION EQUIPMENT	10,984	11,142	11,299	11,457	11,614	11,772	11,929	12,086	12,244	12,401	12,559	12,716	12,874	11,929
12	387	OTHER EQUIPMENT	29,777	30,118	30,459	30,800	31,142	31,483	31,824	32,165	32,506	32,848	33,189	33,530	33,871	31,824
13	390	STRUCTURES AND IMPROVEMENTS	38,322	38,818	39,314	39,810	40,306	40,801	41,297	41,793	40,700	41,195	41,690	42,188	42,681	40,686
14	391.1	OFFICE FURNITURE & EQUIPMENT	21,197	21,360	21,522	21,885	21,848	22,010	22,173	22,336	22,498	22,661	22,823	22,986	23,149	22,173
15	391.2	OFFICE DEVICES	7,044	7,200	7,355	7,511	7,667	7,823	7,979	8,134	8,290	8,446	8,602	8,757	8,913	7,979
16	391.3	OFFICE EQUIPMENT	15,082	15,998	16,914	17,834	18,758	19,682	20,606	21,531	22,455	23,379	23,984	24,909	25,833	20,536
17	392	TRANSPORTATION OTHER	63,317	64,500	65,682	66,865	68,047	69,229	70,412	61,503	62,738	63,970	65,203	66,552	68,017	65,849
18	394	TOOLS, SHOP & GARAGE EQUIP	12,406	12,496	12,585	12,674	12,763	12,852	12,942	13,031	13,120	13,209	13,298	13,388	13,477	12,942
19	396	POWER OPERATED EQUIPMENT	25,675	26,282	26,888	27,495	28,101	28,707	29,314	29,920	30,527	31,133	31,739	32,346	32,952	29,314
20	397	COMMUNICATION EQUIPMENT	16,998	17,173	17,349	17,524	17,700	17,875	18,051	18,226	18,402	18,577	18,752	18,936	19,128	18,053
21	398	MISC. EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		DEPRECIATION RESERVE	1,844,369	1,863,481	1,881,232	1,899,808	1,918,369	1,936,981	1,954,130	1,962,807	1,980,482	1,998,315	2,016,062	2,034,571	2,053,455	1,949,543
23	108.02	R W.I.P	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	108	TOTAL DEPRECIATION RESERVE	<u>\$1,844,369</u>	<u>\$1,863,481</u>	<u>\$1,881,232</u>	<u>\$1,899,808</u>	<u>\$1,918,369</u>	<u>\$1,936,981</u>	<u>\$1,954,130</u>	<u>\$1,962,807</u>	<u>\$1,980,482</u>	<u>\$1,998,315</u>	<u>\$2,016,062</u>	<u>\$2,034,571</u>	<u>\$2,053,455</u>	<u>\$1,949,543</u>

SUPPORTING SCHEDULES:

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

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: 12/31/99

WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	Oct-99	Nov-99	Dec-99	13 MONTH AVERAGE
1		N/A	\$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
3			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
5			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
7			0	\$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	0
9			0	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	0
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		TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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: 12/31/99

COMPANY: ST JOE NATURAL GAS COMPANY

WITNESS: ROBERSON

DOCKET NO.: 001447-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	Oct-99	Nov-99	Dec-99	13 MONTH AVERAGE
1	375	STRUCTURES & IMPROVEMENTS	\$8,886	\$8,931	\$8,975	\$9,020	\$9,065	\$9,109	\$9,154	\$9,198	\$9,243	\$9,287	\$9,332	\$9,377	\$9,421	\$9,154
2	387	OTHER EQUIPMENT	29,777	30,118	30,459	30,800	31,142	31,483	31,824	32,165	32,506	32,848	33,189	33,530	33,871	31,824
3	389	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	390	STRUCTURES & IMPROVEMENTS	38,322	38,818	39,314	39,810	40,306	40,801	41,297	41,793	40,700	41,195	41,690	42,186	42,681	40,686
5	391	OFFICE FURN & EQUIPMENT	43,323	44,558	45,791	47,030	48,273	49,515	50,758	52,001	53,243	54,486	55,409	56,652	57,895	50,687
6	392	AUTOS & TRUCKS	63,317	64,500	65,682	66,865	68,047	69,229	70,412	61,503	62,736	63,970	65,203	66,552	68,017	65,849
7	394	TOOL, SHOP, & GARAGE EQUIP	12,406	12,496	12,585	12,674	12,763	12,852	12,942	13,031	13,120	13,209	13,298	13,388	13,477	12,942
8	396	POWER OPERATED EQUIPMENT	25,675	26,282	26,888	27,495	28,101	28,707	29,314	29,920	30,527	31,133	31,739	32,346	32,952	29,314
9	397	COMMUNICATION EQUIPMENT	16,998	17,173	17,349	17,524	17,700	17,875	18,051	18,226	18,402	18,577	18,752	18,936	19,128	18,053
10	398	MISC EQUIP (SPECIFY)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11		TOTAL	\$238,704	\$242,876	\$247,043	\$251,218	\$255,397	\$259,571	\$263,752	\$267,937	\$268,477	\$264,705	\$268,612	\$272,967	\$277,442	\$258,508

			13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
12	375	STRUCTURES & IMPROVEMENTS	\$9,154	0.0%	\$0	
13	387	OTHER EQUIPMENT	31,824	0.0%	0	
14	389	LAND	0	0.0%	0	
15	390	STRUCTURES & IMPROVEMENTS	40,686	0.0%	0	
16	391	OFFICE FURN & EQUIPMENT	50,687	0.0%	0	
17	392	AUTOS & TRUCKS	65,849	0.0%	0	
18	394	TOOL, SHOP, & GARAGE EQUIP	12,942	0.0%	0	
19	396	POWER OPERATED EQUIPMENT	29,314	0.0%	0	
20	397	COMMUNICATION EQUIPMENT	18,053	0.0%	0	
21	398	MISC EQUIP (SPECIFY)	0	0.0%	0	
22		TOTAL	\$258,508		\$0	

SUPPORTING SCHEDULES: B-9

RECAP SCHEDULES: B-2, B-3

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: 12/31/99

WITNESS: ROBERSON

COMPANY ST JOE NATURAL GAS COMPANY

DOCKET NO. 001447-GU

NONE

LINE NO.	MONTH	AMOUNT
1	DECEMBER	0
2	JANUARY	0
3	FEBRUARY	0
4	MARCH	0
5	APRIL	0
6	MAY	0
7	JUNE	0
8	JULY	0
9	AUGUST	0
10	SEPTEMBER	0
11	OCTOBER	0
12	NOVEMBER	0
13	DECEMBER	0
14	TOTAL	0
15	13 MONTH AVERAGE	0

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-2

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: 12/31/99

WITNESS ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	ADJUSTMENT			ADJUSTED AVERAGE
			NON UTILITY	CAPITAL STRUCTURE	OTHER	
	CURRENT AND ACCRUED ASSETS					
1	CASH	\$430,009				\$430,009
2	INVESTMENT IN SUBSIDIARY	\$0				\$0
3	SPECIAL DEPOSITS	\$0				\$0
4	WORKING FUNDS	\$0				\$0
5	TEMPORARY CASH INVESTMENTS	\$0				\$0
6	NOTES RECEIVABLE	\$4,222	(\$4,222)			\$0
7	CUST. ACCTS. REC. - GAS	\$293,760			(\$163,617)	\$130,143
8	MDSE, JOBBING & OTHER	\$12,538	(\$8,460)			\$3,078
9	ACCUM. PROV. UNCOLLECT. ACCTS. - GAS	(\$66,765)			\$66,765	\$0
10	ACCUM. PROV. UNCOLLECT. ACCTS. - OTHER	\$0				\$0
11	RECEIVABLE ASSOC. COMPANIES	\$0				\$0
12	PLANT & OPER. MATERIAL & SUPPL.	\$17,905	(\$13,175)			\$4,730
13	MERCHANDISE	\$4,343	(\$4,343)			\$0
14	STORES EXPENSE	\$0				\$0
15	PREPAYMENTS	\$12,305				\$12,305
16	MISC. CURRENT AND ACCRUED ASSETS	\$0				\$0
17	OTHER INVESTMENTS	\$0				\$0
18	SINKING FUNDS	\$0				\$0
19	ACCTS. REC. - PREPAID GAS	\$821				\$821
						\$0
20	TOTAL CURRENT ASSETS	<u>\$709,138</u>	<u>(\$31,200)</u>	<u>\$0</u>	<u>(\$96,852)</u>	<u>\$581,086</u>
	DEFERRED DEBITS					
21	MISC. DEFERRED DEBITS	\$0				\$0
22	CONSERVATION EXPENSE	\$496,812				\$496,812
23	CONSERVATION REVENUES	(\$499,002)				(\$499,002)
24	OTHER CWIP	\$0				\$0
25	UNAMORTIZED RATE CASE	\$0				\$0
26	UNRECOVERED GAS COST	(\$215,374)				(\$215,374)
						\$0
27	TOTAL DEFERRED DEBITS	<u>(\$217,564)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$217,564)</u>
28	TOTAL CURRENT AND DEFERRED ASSETS	<u>\$491,574</u>	<u>(\$31,200)</u>	<u>\$0</u>	<u>(\$96,852)</u>	<u>\$363,522</u>

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

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

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: 12/31/99

WITNESS: ROBERSON

COMPANY ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	ADJUSTMENT			ADJUSTED AVERAGE
			NON UTILITY	CAPITAL STRUCTURE	OTHER	
	CURRENT LIABILITIES					
1	NOTES PAYABLE	\$150,000		(\$150,000)		\$0
2	ACCOUNTS PAYABLE	\$44,183				\$44,183
3	ACCTS. PAYABLE - ASSOC. CO	\$0				\$0
4	CUSTOMER DEPOSITS-REFUNDS	\$26,370		(\$26,370)		\$0
5	CUSTOMER DEPOSITS	\$0				\$0
6	TAXES ACCRUED-GENERAL	\$25,312			(\$6,811)	\$18,501
7	TAXES ACCRUED-INCOME	\$16,532	(\$17,366)		(\$17,157)	(\$17,991)
8	INTEREST ACCRUED	\$815				\$815
9	DIVIDENDS DECLARED	\$0				\$0
10	TAX COLLECTIONS PAYABLE	\$7,251				\$7,251
11	MISC. CURRENT LIABILITIES	\$33,566				\$33,566
12	CONSERVATION COST TRUE-UP	\$0				\$0
13	TOTAL CURRENT LIABILITIES	\$304,029	(\$17,366)	(\$176,370)	(\$23,968)	\$86,325
	DEFERRED CREDITS AND OPERATING RESERVES					
14	CUSTOMER ADVANCES FOR CONSTRUCTION	\$0				\$0
15	ACCUMULATED DEFERRED INCOME TAXES	\$287,827		(\$287,827)		\$0
18	OTHER DEFERRED CREDITS - FCPC	\$1,578,595		(\$1,578,595)		\$0
17	OTHER DEFERRED CREDITS - GCI	\$22,393		(\$22,393)		\$0
18	SELF INSURANCE RESERVE	\$0				\$0
19	OTHER DEFERRED CREDITS	\$0				\$0
20	PENSIONS & BENEFITS RESERVE	\$0				\$0
21	TOTAL DEFERRED CREDITS AND OPERATING RESERVES	\$1,888,815	\$0	(\$1,888,815)	\$0	\$0
22	TOTAL LIABILITIES	\$2,192,844	(\$17,366)	(\$2,065,185)	(\$23,968)	\$86,325
23	TOTAL ASSETS LESS LIABILITIES	(\$1,701,270)	(\$13,834)	\$2,065,185	(\$72,884)	\$277,197
24	NET WORKING CAPITAL INCLUDED IN RATE BASE (SCHEDULE)	(\$1,701,270)	(\$13,834)	\$2,065,185	(\$72,884)	\$277,197

SUPPORTING SCHEDULES: B-1

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

DETAIL OF MISCELLANEOUS DEBITS

SCHEDULE B-14

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A 13 MO. AVG.

TYPE OF DATA SHOWN

COMPANY: ST JOE NATURAL GAS COMPANY

DETAILED DESCRIPTION OF EACH TYPE OF ITEM INCLUDED IN

HISTORIC BASE YEAR DATA: 12/31/1999

MISCELLANEOUS DEFERRED DEBITS FOR THE HISTORIC BASE YEAR

WITNESS: ROBERSON

DOCKET NO.: 001447-GU

LINE NO.	DESCRIPTION	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	Oct-99	Nov-99	Dec-99	13 MO. AVERAGE
1	Conservation Revenues	\$485,388	\$492,384	\$496,131	\$500,864	\$501,140	\$501,082	\$501,161	\$501,241	\$501,309	\$501,395	\$501,478	\$501,621	\$501,830	\$499,002 \$0
2		\$485,388	\$492,384	\$496,131	\$500,864	\$501,140	\$501,082	\$501,161	\$501,241	\$501,309	\$501,395	\$501,478	\$501,621	\$501,830	\$499,002

SUPPORTING SCHEDULES: Lines 30-32 on Schedule B-1

RECAP SCHEDULES B-13

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 12/31/99
WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

LINE NO	Account Number	DESCRIPTION	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	Oct-99	Nov-99	Dec-99	13 MO. AVERAGE
1	253	Prepaid Gas - Ft Coast Paper	\$ 1,578,595	\$ 1,578,595	\$ 1,578,595	\$ 1,578,595	\$ 1,578,595	\$ 1,578,595	\$ 1,578,595	\$ 1,578,595	\$ 1,578,595	\$ 1,578,595	\$ 1,578,595	\$ 1,578,595	\$ 1,578,595	\$ 1,578,595
2	253.1	Prepaid Gas - GCI	\$ 16,976	\$ 17,527	\$ 18,107	\$ 18,750	\$ 19,775	\$ 20,911	\$ 22,278	\$ 23,602	\$ 24,907	\$ 26,284	\$ 27,192	\$ 27,402	\$ 27,402	\$ 22,393
3																\$
4																\$
5																\$
6																\$
7																\$
8																\$
9																\$
10																\$
11																\$
12																\$
13																\$
14			\$ 1,595,572	\$ 1,596,122	\$ 1,596,702	\$ 1,597,345	\$ 1,598,371	\$ 1,599,506	\$ 1,600,874	\$ 1,602,197	\$ 1,603,502	\$ 1,604,880	\$ 1,605,787	\$ 1,605,997	\$ 1,605,997	\$ 1,600,989

11 Total equals lines 25 & 26 on B-1 page 2

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-13

SCHEDULE B-16

ADDITIONAL RATE BASE COMPONENTS

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: ST JOE NATURAL GAS COMPANY
DOCKET NO.: 001447-GU

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: 12/31/99
WITNESS: ROBERSON

DESCRIPTION	13-MONTH AVERAGE	NON- UTILITY ALLOCATION FACTOR	NON- REGULATED AMOUNT	BASIS FOR ALLOCATION
-------------	---------------------	-----------------------------------------	-----------------------------	----------------------

NOT APPLICABLE

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: ST JOE NATURAL GAS COMPANY.

DOCKET NO. 001447-GU

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: 12/31/99
WITNESS: ROBERSON

3% ITC								4% ITC							
		AMOUNT REALIZED			AMORTIZATION					AMOUNT REALIZED			AMORTIZATION		
LINE NO.	YEAR/MONTH	BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	ENDING BALANCE		
NONE								NONE							
13-MONTH AVERAGE								13-MONTH AVERAGE							

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-4, A-5, B-1, C-1, C-20, C-21
C-22, C-26, D-1, D-10, D-11

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY
 DOCKET NO.: 001447-GU

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: 12/31/99
 WITNESS: ROBERSON

8% ITC								10% ITC					
LINE NO.	YEAR/MONTH	BEGINNING BALANCE	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	
1													
2													
3													
4													
5													
6													
7				NONE									
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													
21													
22													
23													
24					13-MONTH AVERAGE		0				13-MONTH AVERAGE		\$

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-4, A-5, B-1, C-1, C-20, C-21
 C-22, C-26, D-1, D-10, D-11

SCHEDULE B-17

INVESTMENT TAX CREDITS - COMPANY POLICIES

PAGE 3 OF 4

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: ST JOE NATURAL GAS COMPANY.

DOCKET NO.: 001447-GU

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: 12/31/99
WITNESS: ROBERSON

NOT APPLICABLE

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

033

SCHEDULE B-17

INVESTMENT TAX CREDITS - SECTION 46(f) ELECTION

PAGE 4 OF 4

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: 12/31/99
WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY.

DOCKET NO.: 001447-GU

N/A

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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: 12/31/99

WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

ACCOUNT NO. 282					ACCOUNT NO. 283			NET DEFERRED INCOME TAXES		
LINE NO.	YEAR/MONTH	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
1	12/31/98	36,326	251,005	287,331				36,326	251,005	287,331
2	1/99	36,326	257,447	293,773				36,326	257,447	293,773
3	2/99	36,326	257,447	293,773				36,326	257,447	293,773
4	3/99	36,326	257,447	293,773				36,326	257,447	293,773
5	4/99	36,326	257,447	293,773				36,326	257,447	293,773
6	5/99	36,326	257,447	293,773				36,326	257,447	293,773
7	6/99	36,326	257,447	293,773				36,326	257,447	293,773
8	7/99	36,326	257,447	293,773				36,326	257,447	293,773
9	8/99	36,326	257,447	293,773				36,326	257,447	293,773
10	9/99	36,326	257,447	293,773				36,326	257,447	293,773
11	10/99	36,326	257,447	293,773				36,326	257,447	293,773
12	11/99	36,326	257,447	293,773				36,326	257,447	293,773
13	12/99	36,326	257,447	293,773				36,326	257,447	293,773
14	13-MONTH AVERAG	36,326	256,951	293,277	0	0	0	36,326	256,951	293,277

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY
 DOCKET NO.: 001447-GU

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: 12/31/99
 WITNESS: ROBERSON

ACCOUNT NO. 282							ACCOUNT NO.				
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
1	12/31/98	27,742	8,584			36,326					
2	1/99	36,326				36,326					
3	2/99	36,326				36,326					
4	3/99	36,326				36,326					
5	4/99	36,326				36,326					
6	5/99	36,326				36,326					
7	6/99	36,326				36,326					
8	7/99	36,326				36,326					
9	8/99	36,326				36,326					
10	9/99	36,326				36,326					
11	10/99	36,326				36,326					
12	11/99	36,326				36,326					
13	12/99	36,326				36,326					
						0					
						0					
						0					
						0					
						0					
						0					
						0					
						0					
						0					
						0					
						0					
						0					
23	13 Month Average					36,326					0

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

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: 12/31/99

WITNESS: ROBERSON

ACCOUNT NO. 282						ACCOUNT NO.					
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
1	12/31/98	226,609	24,396			251,005					
2	1/99	251,005	9,580		(3,148)	257,447					
3	2/99	257,447				257,447					
4	3/99	257,447				257,447					
5	4/99	257,447				257,447					
6	5/99	257,447				257,447					
7	6/99	257,447				257,447					
8	7/99	257,447				257,447					
9	8/99	257,447				257,447					
10	9/99	257,447				257,447					
11	10/99	257,447				257,447					
12	11/99	257,447				257,447					
13	12/99	257,447				257,447					
23	13 Month Average					256,951			13 Month Average		

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

ST JOE NATURAL GAS COMPANY, INC
DOCKET NO. 001447-GU
MINIMUM FILING REQUIREMENTS
INDEX

NET OPERATING INCOME SCHEDULES - PAGE 1

<u>SCHEDULE NO.</u>	<u>TITLE</u>	<u>PAGE</u>
C-1	NET OPERATING INCOME	40
C-2	NET OPERATING INCOME ADJUSTMENTS	41
C-2	NET OPERATING INCOME ADJUSTMENTS (CONT)	42
C-3	OPERATING REVENUES BY MONTH	43
C-4	UNBILLED REVENUES	44
C-5	OPERATIONS & MAINTENANCE EXPENSES	45
C-5	OPERATIONS & MAINTENANCE EXPENSES (CONT)	46
C-6	ALLOCATION OF EXPENSES	47
C-7	CONSERVATION REVENUES AND EXPENSES	48
C-8	UNCOLLECTIBLE ACCOUNTS	49
C-8	UNCOLLECTIBLE ACCOUNTS (CONT)	50
C-9	ADVERTISING EXPENSES	51
C-9	ADVERTISING EXPENSES (CONT)	52
C-10	CIVIC AND CHARITABLE CONTRIBUTIONS	53
C-11	INDUSTRY ASSOCIATION DUES	54
C-12	LOBBYING AND OTHER POLITICAL EXPENSES	55
C-13	TOTAL RATE CASE EXPENSES AND COMPARISONS	56
C-14	MISCELLANEOUS GENERAL EXPENSE	57
C-15	OUT OF PERIOD ADJUSTMENTS TO REVENUES AND EXPENSES	58
C-16	GAIN AND LOSSES ON DISPOSITION OF PLANT OR PROPERTY	59
C-17	MONTHLY DEPRECIATION EXPENSE FOR THE HISTORIC BASE YEAR - 12 MONTHS	60
C-18	AMORTIZATION / RECOVERY SCHEDULE FOR THE HISTORIC BASE YEAR - 12 MONTHS	61

ST JOE NATURAL GAS COMPANY, INC
DOCKET NO. 001447-GU
MINIMUM FILING REQUIREMENTS
INDEX

NET OPERATING INCOME SCHEDULES - PAGE 2

SCHEDULE NO.	TITLE	PAGE
C-19	ALLOCATION OF DEPRECIATION / AMORTIZATION EXPENSE - COMMON PLANT	62
C-20	RECONCILIATION OF TOTAL INCOME TAX PROVISION	63
C-21	STATE AND FEDERAL INCOME TAX CALCULATION - CURRENT	64
C-22	INTEREST IN TAX EXPENSE CALCULATION	65
C-23	BOOK / TAX DIFFERENCES - PERMANENT	66
C-24	DEFERRED INCOME TAX EXPENSE	67
C-25	DEFERRED TAX ADJUSTMENT	68
C-25	DEFERRED TAX ADJUSTMENT (CONT)	69
C-26	PARENT(S) DEBT INFORMATION	70
C-27	INCOME TAX RETURNS	71
C-28	MISCELLANEOUS TAX INFORMATION	72
C-29	CONSOLIDATED RETURN	73
C-30	OTHER TAXES	74
C-30	OTHER TAXES (CONT)	75
C-31	OUTSIDE PROFESSIONAL SERVICES	76
C-32	TRANSACTIONS WITH AFFILIATED COMPANIES	77
C-33	WAGE AND SALARY INCREASES COMPARED TO C.P.I.	78
C-34	O & M BENCHMARK COMPARISON BY FUNCTION	79
C-35	O & M ADJUSTMENTS BY FUNCTION	80
C-36	BASE YEAR RECOVERABLE O & M EXPENSES BY FUNCTION	81
C-37	O & M COMPOUND MULTIPLIER CALCULATION	82
C-38	O & M BENCHMARK VARIANCE BY FUNCTION	83
C-38	O & M BENCHMARK VARIANCE BY FUNCTION (CONT)	84
C-38	O & M BENCHMARK VARIANCE BY FUNCTION (CONT)	85

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF NET OPERATING
INCOME PER BOOKS FOR THE HISTORIC BASE YEAR
AND THE PRIOR YEAR.

TYPE OF DATA SHOWN:

COMPANY: ST JOE NATURAL GAS COMPANY

HISTORIC BASE YEAR DATA: 12/31/99

HISTORIC BASE YR - 1: 12/31/98

DOCKET NO.: 001447-GU

WITNESS: ROBERSON

NET OPERATING INCOME - HISTORIC BASE YEAR ENDED 12/31/99

LINE NO.		(1) PRIOR YEAR ENDED TOTAL COMPANY PER BOOKS (BASE YEAR - 1) 12/31/1998	(2) CURRENT HISTORIC BASE YEAR ENDED TOTAL COMPANY PER BOOKS 12/31/1999	(3) ADJUSTMENTS	(4) COMPANY ADJUSTED (2) - (3)	(5) REVENUE ADJUSTMENT	(6) JURISDICTIONAL AMOUNT PROPOSED RATES
1	OPERATING REVENUES	\$2,143,297	\$1,677,701	(\$702,215)	\$975,486	\$0	\$975,486
	OPERATING EXPENSES:						
2	GAS EXPENSE					\$0	\$0
3	OPERATION & MAINTENANCE	\$1,536,580	\$1,312,149	(\$649,312)	\$662,837	\$0	\$662,837
4	DEPRECIATION & AMORTIZATION	\$228,304	\$231,093	\$0	\$231,093		\$231,093
5	TAXES OTHER THAN INCOME TAXES	\$151,027	\$139,534	(\$20,459)	\$119,075	\$0	\$119,075
	INCOME TAXES:						
6	- FEDERAL	\$48,336	\$0	(\$14,401)	(\$14,401)	\$0	(\$14,401)
7	- STATE	\$0	\$0	(\$2,756)	(\$2,756)	\$0	(\$2,756)
	DEFERRED INCOME TAXES						
8	- FEDERAL	\$0	\$0	\$11,048	\$11,048	\$0	\$11,048
9	- STATE	\$0	\$0	\$0	\$0	\$0	\$0
10	INVESTMENT TAX CREDIT - NET	\$0	\$0	\$0	\$0	\$0	\$0
11	TOTAL OPERATING EXPENSES	\$1,964,247	\$1,682,776	(\$675,880)	\$1,006,896	\$0	\$1,006,896
12	OPERATING INCOME	\$179,050	(\$5,075)	(\$26,335)	(\$31,410)	\$0	(\$31,410)

Note: Historical operating revenues are calculated using a blend of the rates in effect during the year. Per Restructuring Order No. PSC-97-0526-FOF-GU

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: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

ADJUST NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT
<u>OPERATING REVENUE</u>					
1	NON-REGULATED REVENUE	\$5,961	\$5,961	\$0	\$6,145
2	PGA REVENUE Re: E-1	\$443,529	\$0	\$443,529	\$457,246
3	GRT & REG FEE REVENUE - IMBEDDED 025+ 00375	\$24,302	\$0	\$24,302	\$25,053
4	FRANCHISE FEE - MB	\$1,384	\$0	\$1,384	\$1,427
5	FCPC - REVENUES REPORTED/NOT COLLECTE	\$227,039	\$0	\$227,039	\$234,061
6	TOTAL REVENUE ADJUSTMENTS	\$702,215	\$5,961	\$696,254	\$723,932
<u>OPERATIONS & MAINTENANCE EXPENSE</u>					
7	REVERSE FCPC BAD DEBT EXPENSE	(\$227,039)	\$0	(\$227,039)	(\$234,060)
8	DONATIONS	(\$2,285)	(\$2,285)	\$0	(\$2,356)
9	PENALTIES	(\$554)	(\$554)	\$0	(\$572)
10	FIELD LINE PURCHASES (GAS)	(\$215,394)	\$0	(\$215,394)	(\$222,055)
11	GAS PURCHASED (FGT)	(\$315,681)	\$0	(\$315,681)	(\$325,445)
12	INTEREST EXPENSE	(\$17,059)	(\$17,059)	\$0	(\$17,587)
13	FCPC - UNCOLLECTIBLE ACCT ADDITIONAL	\$29,620	\$0	\$29,620	\$30,536
14	PGA - UNRECOVERED GAS COST	\$100,464	\$0	\$100,464	\$103,571
15	FRANCHISE FEE - MB	(\$1,384)	\$0	(\$1,384)	(\$1,427)
16		\$0	\$0	\$0	\$0
17		\$0	\$0	\$0	\$0
18	TOTAL O & M ADJUSTMENTS	(\$649,312)	(\$19,898)	(\$629,414)	(\$669,395)
<u>DEPRECIATION EXPENSE</u>					
19		\$0	\$0	\$0	\$0
20		\$0	\$0	\$0	\$0
21		\$0	\$0	\$0	\$0
22		\$0	\$0	\$0	\$0
23	TOTAL DEPRECIATION EXPENSE ADJS	\$0	\$0	\$0	\$0

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 001447-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: 12/31/99

WITNESS: ROBERSON

ADJUST NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT
<u>TAXES OTHER THAN INCOME</u>					
24		\$0	\$0	\$0	\$0
25	TAXES OTHER THAN - PGA REVENUE 443529/1.03	(\$12,918.32)	\$0	(\$12,918)	(\$13,318)
26	TAXES OTHER THAN - IMBEDDED REVENUE 24302* 03	(\$729)	\$0	(\$729)	(\$752)
27	TAXES OTHER THAN-FCPC REVENUE NOT COL 227039* 03	(\$6,811)	\$0	(\$6,811)	(\$7,022)
28	TOTAL TAXES OTHER THAN INCOME ADJS	(\$20,459)	\$0	(\$20,459)	(\$21,092)
<u>FEDERAL INCOME TAXES</u>					
29	FEDERAL TAX ADJ (SEE C21)	(\$14,401)	\$0	(\$14,401)	(\$14,846)
30		\$0	\$0	\$0	\$0
31		\$0	\$0	\$0	\$0
32	OTHER	\$0	\$0	\$0	\$0
33	TOTAL FEDERAL INCOME TAX ADJUSTMENTS	(\$14,401)	\$0	(\$14,401)	(\$14,846)
<u>STATE INCOME TAXES</u>					
34	STATE TAX ADJ (SEE C21)	(\$2,756)	\$0	(\$2,756)	(\$2,841)
35		\$0	\$0	\$0	\$0
36		\$0	\$0	\$0	\$0
37	OTHER	\$0	\$0	\$0	\$0
38	TOTAL STATE INCOME TAX ADJUSTMENTS	(\$2,756)	\$0	(\$2,756)	(\$2,841)
<u>DEFERRED INCOME TAXES</u>					
39	FEDERAL DEFERRED INCOME TAX	\$9,567	\$0	\$9,567	\$9,863
40	STATE DEFERRED INCOME TAX	\$1,481	\$0	\$1,481	\$1,527
41	TOTAL DEFERRED TAX ADJUSTMENTS	\$11,048	\$0	\$11,048	\$11,390
42	TOTAL ALL ADJUSTMENTS	\$26,335	(\$13,937)	\$40,273	\$27,148

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-1

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

LINE NO	A/C NO.	DESCRIPTION	(1) JAN 99	(2) FEB 99	(3) MARCH 99	(4) APRIL 99	(5) MAY 99	(6) JUNE 99	(7) JULY 99	(8) AUG 99	(9) SEPT 99	(10) OCT 99	(11) NOV 99	(12) DEC 99	TOTAL
1	480	RESIDENTIAL	\$ 127,222	\$ 94,517	\$ 100,705	\$ 71,162	\$ 48,813	\$ 40,301	\$ 34,710	\$ 33,018	\$ 33,601	\$ 29,545	\$ 38,394	\$ 84,831	\$ 736,819
2	481	COMMERCIAL & INDUSTRIAL	\$ 30,992	\$ 23,473	\$ 33,071	\$ 21,647	\$ 13,203	\$ 11,794	\$ 9,912	\$ 8,398	\$ 8,191	\$ 6,473	\$ 7,618	\$ 26,607	\$ 201,381
3	483	SALES FOR RESALE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4		SUB-TOTAL	\$ 158,214	\$ 117,990	\$ 133,776	\$ 92,809	\$ 62,016	\$ 52,095	\$ 44,622	\$ 41,417	\$ 41,792	\$ 36,018	\$ 46,012	\$ 111,438	\$ 938,200
5	488	MISC. SERVICE REVENUE	\$ 713	\$ 1,152	\$ 1,001	\$ 715	\$ 492	\$ 653	\$ 522	\$ 430	\$ 379	\$ 578	\$ 727	\$ 587	\$ 7,950
6	489	INTERR TRANSP REVENUE	\$ 49,520	\$ 58,266	\$ 58,111	\$ 57,229	\$ 54,586	\$ 54,452	\$ 54,360	\$ 53,901	\$ 54,008	\$ 54,958	\$ 54,791	\$ 55,544	\$ 657,725
7	495	OTHER GAS REVENUES	\$ 2,741	\$ 2,794	\$ 2,780	\$ 2,968	\$ 2,974	\$ 3,381	\$ 3,410	\$ 3,726	\$ 3,952	\$ 8,092	\$ 4,357	\$ 5,321	\$ 46,496
8		TOTAL OTHER OPER. REV	\$ 52,974	\$ 60,212	\$ 61,892	\$ 60,910	\$ 58,052	\$ 58,486	\$ 58,292	\$ 58,057	\$ 58,338	\$ 63,629	\$ 59,876	\$ 61,453	\$ 712,170
9		TOTAL OPER REVENUES	\$ 211,188	\$ 178,202	\$ 195,668	\$ 153,719	\$ 120,068	\$ 110,581	\$ 102,914	\$ 99,474	\$ 100,130	\$ 99,647	\$ 105,688	\$ 172,891	\$ 1,650,371

Note: Historical operating revenues are calculated using a blend of the rates in effect during the year. Per Restructuring Order No. PSC-97-0526-FOF-GU

SUPPORTING SCHEDULES: E-1 p.1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO : 001447-GU

EXPLANATION: PROVIDE (1) THE DETAILED CALCULATION OF THE 13-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: 12/31/99

WITNESS: ROBERSON

LINE NO.	COMPUTATION OF UNBILLED REVENUES												13 MO AVERAGE
	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	Oct-99	Nov-99	Dec-99
1	BILLING IS DONE WITH ONE CYCLE TOWARDS THE END OF EVERY MONTH. THERE WILL BE ONLY A FEW DAYS FOR UNBILLED REVENUES WHICH WILL BE AN INSIGNIFICANT AMOUNT.												0
	ST JOE NATURAL GAS DOES NOT RECORD UNBILLED REVENUES.												
2													0

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

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. 12/31/99
WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO 001447-GU

LINE NO	A/C NO.	DESCRIPTION	(1) JAN 99	(2) FEB 99	(3) MAR 99	(4) APR 99	(5) MAY 99	(6) JUNE 99	(7) JULY 99	(8) AUG 99	(9) SEPT 99	(10) OCT 99	(11) NOV 99	(12) DEC 99	TOTAL
OTHER GAS SUPPLY EXPENSES															
OPERATION															
1	801	FIELD LINE PURCHASES (3RD PT	\$ 42,323	\$ 21,892	\$ 34,069	\$ 16,225	\$ 5,914	\$ 3,040	\$ 662	\$ 921	\$ 1,763	\$ 5,439	\$ 12,619	\$ 70,526	\$ 215,394
2	804	NATURAL GAS PURCHASES	\$ 52,891	\$ 54,074	\$ 49,590	\$ 47,792	\$ 12,414	\$ 11,305	\$ 7,292	\$ 9,981	\$ 6,635	\$ 7,137	\$ 27,558	\$ 29,011	\$ 315,681
3	812	LESS: COMPANY USED GAS	\$ (81)	\$ (62)	\$ (81)	\$ (63)	\$ (51)	\$ (47)	\$ (38)	\$ (37)	\$ (41)	\$ (32)	\$ (33)	\$ (56)	\$ (624)
4		COST OF GAS	\$ 95,133	\$ 75,904	\$ 83,578	\$ 63,954	\$ 18,277	\$ 14,298	\$ 7,916	\$ 10,865	\$ 8,357	\$ 12,544	\$ 40,144	\$ 99,481	\$ 530,451
5	805	PURCHASED GAS COST ADJ	\$ 3,565	\$ 1,100	\$ 2,897	\$ (5,917)	\$ 5,987	\$ 2,910	\$ 1,986	\$ (2,346)	\$ (2,333)	\$ (11,575)	\$ (39,162)	\$ (49,107)	\$ (91,994)
6	807	PURCHASED GAS EXPENSE	\$ 839	\$ 839	\$ 839	\$ 839	\$ 839	\$ 839	\$ 839	\$ 839	\$ 839	\$ 839	\$ 839	\$ 839	\$ 10,067
7		TOTAL GAS SUPPLY EXPENSE	\$ 99,537	\$ 77,843	\$ 87,314	\$ 58,876	\$ 25,103	\$ 18,047	\$ 10,741	\$ 9,358	\$ 6,863	\$ 1,808	\$ 1,821	\$ 51,213	\$ 448,523
DISTRIBUTION EXPENSES															
OPERATION															
8	870	SUPERVISION & ENGINEERING	\$ 1,804	\$ 1,683	\$ 2,060	\$ 2,307	\$ 1,552	\$ 2,131	\$ 2,055	\$ 2,208	\$ 9,772	\$ 2,365	\$ 1,930	\$ 9,739	\$ 39,606
9	871	DISTRIBUTN LOAD DISPATCHNG	\$ 4,128	\$ 4,152	\$ 4,008	\$ 3,899	\$ 4,099	\$ 3,720	\$ 3,311	\$ 3,242	\$ 5,097	\$ 3,975	\$ 3,669	\$ 4,973	\$ 48,275
10	872	COMPRESSOR STATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	873	COMPRESSOR STA. FUEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	874	MAINS & SERVICES	\$ 1,421	\$ 1,811	\$ 1,911	\$ 1,453	\$ 595	\$ 1,213	\$ 1,235	\$ 3,373	\$ 8,795	\$ 5,662	\$ 3,893	\$ 8,379	\$ 39,739
13	875	MEAS & REG - GENERAL	\$ 419	\$ 419	\$ 419	\$ 419	\$ 444	\$ 419	\$ 644	\$ 419	\$ 419	\$ 419	\$ 419	\$ 566	\$ 5,430
14	876	MEAS & REG - INDUSTRIAL	\$ 645	\$ 647	\$ 638	\$ 620	\$ 664	\$ 651	\$ 636	\$ 685	\$ 652	\$ 625	\$ 612	\$ 703	\$ 7,778
15	877	MEAS & REG - CITY GATE	\$ 593	\$ 567	\$ 1,118	\$ 668	\$ 678	\$ 1,064	\$ 668	\$ 663	\$ 927	\$ 595	\$ 554	\$ 909	\$ 9,004
16	878	METER & HOUSE REG EXPENSE	\$ 1,577	\$ 1,472	\$ 1,263	\$ 1,540	\$ 2,854	\$ 4,903	\$ 3,738	\$ 3,068	\$ 1,142	\$ 922	\$ 1,554	\$ 2,977	\$ 27,011
17	879	CUSTOMER INSTALLATIONS	\$ 7,019	\$ 6,499	\$ 7,649	\$ 4,249	\$ 2,264	\$ 4,560	\$ 7,521	\$ 4,283	\$ 4,125	\$ 5,935	\$ 6,107	\$ 7,146	\$ 67,358
18	880	OTHER EXPENSE	\$ 1,373	\$ 972	\$ 818	\$ 937	\$ 921	\$ 1,440	\$ 1,368	\$ 1,474	\$ 1,016	\$ 1,766	\$ 913	\$ 1,740	\$ 14,736
19	881	RENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20		TOTAL OPERATION	\$ 18,979	\$ 18,222	\$ 19,884	\$ 16,092	\$ 14,071	\$ 20,101	\$ 21,176	\$ 19,415	\$ 31,945	\$ 22,264	\$ 19,652	\$ 37,133	\$ 258,936
MAINTENANCE															
21	885	SUPERVISION & ENGINEERING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	886	STRUCTURES & IMPROVEMENTS	\$ 42	\$ -	\$ 35	\$ 113	\$ 230	\$ 123	\$ 282	\$ 51	\$ 54	\$ 205	\$ 197	\$ 101	\$ 1,434
23	887	MAINS	\$ 15	\$ 146	\$ 116	\$ 941	\$ 593	\$ 252	\$ 77	\$ 3,118	\$ 397	\$ 128	\$ 145	\$ 2,394	\$ 8,323
24	889	MEAS & REG - GENERAL	\$ 15	\$ -	\$ 106	\$ 96	\$ 165	\$ 416	\$ 465	\$ 126	\$ 15	\$ 163	\$ 36	\$ 40	\$ 1,644
25	890	MEAS & REG - INDUSTRIAL	\$ 45	\$ 22	\$ 49	\$ 132	\$ 77	\$ 167	\$ 165	\$ 237	\$ 198	\$ 17	\$ 48	\$ 86	\$ 1,244
26	891	MEAS & REG - GATE STATION	\$ 101	\$ 54	\$ 7	\$ 1	\$ 135	\$ 238	\$ 28	\$ -	\$ -	\$ -	\$ 138	\$ 335	\$ 1,037
27	892	SERVICES	\$ 468	\$ 724	\$ 907	\$ 617	\$ 553	\$ 733	\$ 529	\$ 585	\$ 1,023	\$ 509	\$ 851	\$ 1,898	\$ 9,399
28	893	METERS & HOUSE REGULATORS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	894	OTHER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30		TOTAL MAINTENANCE	\$ 686	\$ 946	\$ 1,220	\$ 1,900	\$ 1,753	\$ 1,929	\$ 1,546	\$ 4,117	\$ 1,687	\$ 1,022	\$ 1,417	\$ 4,856	\$ 23,080

SUPPORTING SCHEDULES:

RECAP SCHEDULES C-1

045

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: 12/31/99
WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO 001447-GU

LINE NO.	A/C NO.	DESCRIPTION	(1) JAN 99	(2) FEB 99	(3) MAR 99	(4) APR 99	(5) MAY 99	(6) JUNE 99	(7) JULY 99	(8) AUG 99	(9) SEPT 99	(10) OCT 99	(11) NOV 99	(12) DEC 99	TOTAL
CUSTOMER ACCOUNTS EXPENSE															
1	901	SUPERVISION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	902	METER READING EXPENSE	\$ 1,546	\$ 1,343	\$ 1,637	\$ 1,614	\$ 1,442	\$ 1,406	\$ 1,289	\$ 1,526	\$ 1,190	\$ 1,207	\$ 1,458	\$ 1,473	\$ 17,131
3	903	CUS RECORDS & COLLECTIONS	\$ 7,578	\$ 7,465	\$ 7,229	\$ 6,950	\$ 6,869	\$ 7,097	\$ 6,085	\$ 6,739	\$ 10,546	\$ 6,429	\$ 6,369	\$ 9,709	\$ 89,064
4	904	UNCOLLECTIBLE ACCOUNTS	\$ 7	\$ 41	\$ (24)	\$ (77)	\$ 101	\$ 68	\$ 1,014	\$ 662	\$ 470	\$ -	\$ (10)	\$ 201,284	\$ 203,536
5	906	CUSTOMER SERVICE & INFORM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 492	\$ 133	\$ 133	\$ -	\$ -	\$ 258	\$ 1,016
6		TOTAL CUSTOMER ACCOUNTS E	\$ 9,131	\$ 8,849	\$ 8,842	\$ 8,487	\$ 8,412	\$ 8,571	\$ 8,880	\$ 9,060	\$ 12,339	\$ 7,636	\$ 7,817	\$ 212,724	\$ 310,747
CUSTOMER SVCE & INFORMATION															
7	908	CONSERVATION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	909	CONSERVATION ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9		TOTAL CUSTOMER SVCE & INFO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SALES EXPENSE															
10	911	SUPERVISION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	912	DEMONSTRATING & SELLING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	913	ADVERTISING	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,761	\$ 133	\$ 168	\$ 2,563
13	916	MISC. SALES EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14		TOTAL SALES EXPENSE	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,761	\$ 133	\$ 168	\$ 2,563
ADMINISTRATIVE & GEN EXP															
15	920	ADMIN & GEN SALARIES	\$ 1,431	\$ 3,272	\$ 1,410	\$ 2,802	\$ 1,970	\$ 1,547	\$ 5,458	\$ 4,608	\$ 2,157	\$ 2,029	\$ 4,109	\$ 4,527	\$ 35,322
16	921	OFFICE SUPPLIES & EXP	\$ 214	\$ 1,072	\$ 2,010	\$ 279	\$ 1,058	\$ 1,824	\$ 367	\$ 393	\$ 932	\$ 1,639	\$ 1,399	\$ 2,836	\$ 14,022
17	922	ADMIN EXP TRANS (CR)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	923	OUTSIDE SERVICES EMPLOYED	\$ 490	\$ 250	\$ 1,548	\$ 13,926	\$ 1,618	\$ 250	\$ 250	\$ 1,550	\$ 578	\$ 250	\$ 588	\$ 250	\$ 21,547
19	924	PROPERTY INSURANCE	\$ 2,945	\$ 3,008	\$ 3,004	\$ 2,885	\$ 3,004	\$ 2,834	\$ 2,983	\$ 2,983	\$ 3,117	\$ 2,988	\$ 3,181	\$ (1,279)	\$ 31,655
20	925	INJURIES & DAMAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	926	EMPLOYEE PENSION & BENEFITS	\$ 8,833	\$ 9,028	\$ 8,871	\$ 13,619	\$ 9,005	\$ 10,950	\$ 10,092	\$ 9,236	\$ 9,510	\$ 9,825	\$ 9,867	\$ (38,956)	\$ 69,879
22	928	REGULATORY COMMISSION EXP.	\$ 1,552	\$ 1,539	\$ 1,416	\$ 1,475	\$ 1,489	\$ 1,574	\$ 1,262	\$ 1,574	\$ 1,461	\$ 1,546	\$ 1,404	\$ 1,468	\$ 17,758
23	930	MISC. GENERAL EXPENSE	\$ 1,950	\$ 3,650	\$ 3,555	\$ 1,800	\$ 3,496	\$ 5,032	\$ 1,998	\$ 2,933	\$ 3,153	\$ 3,870	\$ 1,800	\$ 1,865	\$ 35,101
24	933	TRANSPORTATION EXPENSE	\$ 357	\$ 292	\$ 1,567	\$ 269	\$ 543	\$ 1,191	\$ 970	\$ 6,078	\$ 2,378	\$ 1,245	\$ 1,101	\$ 1,016	\$ 17,007
25	935	MAINT OF GENERAL PLANT	\$ 64	\$ 305	\$ 412	\$ 267	\$ 383	\$ 333	\$ 1,143	\$ 538	\$ 606	\$ 408	\$ 1,322	\$ 329	\$ 6,110
26		TOTAL A & G EXPENSE	\$ 17,836	\$ 22,416	\$ 23,793	\$ 37,322	\$ 22,566	\$ 25,535	\$ 24,523	\$ 29,893	\$ 23,892	\$ 23,800	\$ 24,769	\$ (27,946)	\$ 248,400
27		TOTAL EXPENSE	\$ 146,669	\$ 128,276	\$ 141,053	\$ 122,677	\$ 71,905	\$ 74,183	\$ 66,866	\$ 71,844	\$ 76,726	\$ 58,291	\$ 55,609	\$ 278,147	\$ 1,292,248

SUPPORTING SCHEDULES: C-9

RECAP SCHEDULES: C-1

SCHEDULE C-6

ALLOCATION OF EXPENSES

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: ST JOE NATURAL GAS COMPANY
DOCKET NO: 001447-GU

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: 12/31/99
WITNESS: ROBERSON

LINE NO.	DESCRIPTION	ACCOUNT NUMBERS	GROSS AMOUNT	ALLOCATED TO NON-REGULATED		REGULATED AMOUNT	DESCRIPTION OF ALLOCATION METHODS*
				PERCENTAGE	AMOUNT		
1	Note: Expense Accounts for Regulated and Non-Regulated are allocated at the time of payment. Payroll is allocated for Non-regulated and Regulated based on time.						
2							
3							
4	TOTAL		<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	

* ATTACH ADDITIONAL PAGES AS NEEDED TO FULLY
EXPLAIN ALLOCATION METHODS

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE ITEMIZING REVENUES
PURSUANT TO RULE 25-17.015 AND EXPENSES INCURRED PURSUANT
TO THE COMMISSION PRESCRIBED CONSERVATION GOALS.

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

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO : 001447-GU

LINE NO.	ACCT NO.	DESCRIPTION		RESIDENTIAL	BEGINNING BALANCE 12/98 COMMERCIAL	LG COMMERCIAL	\$ 485,388 AMOUNT
1	186	REVENUES	JAN	\$5,777	\$623	\$597	\$6,997
2	186		FEB	\$3,095	\$328	\$324	\$3,747
3	186		MAR	\$3,866	\$331	\$536	\$4,733
4	186		APR	\$103	\$9	\$16	\$128
5	186		MAY	\$73	\$6	\$11	\$90
6	186		JUN	\$62	\$6	\$11	\$79
7	186		JUL	\$58	\$7	\$14	\$79
8	186		AUG	\$52	\$6	\$10	\$68
9	186		SEP	\$67	\$8	\$12	\$86
10	186		OCT	\$65	\$7	\$12	\$83
11	186		NOV	\$117	\$11	\$15	\$143
12	186		DEC	\$171	\$18	\$19	\$208
13		ENERGY CONSERVATION REVENUES 1999		\$13,505	\$1,360	\$1,577	\$16,442
		ENERGY CONSERVATION REVENUES TOTAL:					\$ 501,830
14	185	EXPENSES	JAN	\$2,025	\$850		\$2,875
15	185		FEB	\$1,575	\$775		\$2,350
16	185		MAR	\$2,475	\$750		\$3,225
17	185		APR	\$1,350	\$775		\$2,125
18	185		MAY	\$0	\$1,025		\$1,025
19	185		JUN	\$675	\$0		\$675
20	185		JUL	\$2,250	\$1,700		\$3,950
21	185		AUG	\$900	\$525		\$1,425
22	185		SEP	\$675	\$0		\$675
23	185		OCT	\$1,125	\$600		\$1,725
24	185		NOV	\$2,250	\$0		\$2,250
25	185		DEC	\$1,350	\$2,050		\$3,400
26		TOTAL ENERGY CONSERVATION EXPENSES 1999.		\$16,650	\$9,050		\$25,700
		TOTAL ENERGY CONSERVATION EXPENSES					\$509,339

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-2 p.1

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: 12/31/99

HISTORIC BASE YR - 1: 12/31/98

WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

LINE NO.	YEAR	BEGINNING BALANCE	PROVISION ACCRUAL	BAD DEBT WRITE OFFS	RECOVERIES & ADJUSTMENTS	COVERED BY CUSTOMER DEPOSIT**	ENDING BALANCE
HISTORIC BASE YEAR							
1	Jan-99	\$51,579				\$0	\$51,579
2	Feb-99	51,579				0	51,579
3	Mar-99	51,579				0	51,579
4	Apr-99	51,579				0	51,579
5	May-99	51,579				0	51,579
6	Jun-99	51,579				0	51,579
7	Jul-99	51,579				0	51,579
8	Aug-99	51,579				0	51,579
9	Sep-99	51,579				0	51,579
10	Oct-99	51,579				0	51,579
11	Nov-99	51,579				0	51,579
12	Dec-99	51,579		197,419		0	248,998
13	TOTAL		0	197,419	0		
PRIOR YEAR							
14	Jan-98	\$0				0	\$0
15	Feb-98	0				0	0
16	Mar-98	0				0	0
17	Apr-98	0				0	0
18	May-98	0				0	0
19	Jun-98	0				0	0
20	Jul-98	0				0	0
21	Aug-98	0				0	0
22	Sep-98	0				0	0
23	Oct-98	0				0	0
24	Nov-98	0				0	0
25	Dec-98	0		51,579		0	51,579
26	TOTAL		0	51,579	0		

** IF DATA IS NOT READILY AVAILABLE, PROVIDE A WRITTEN EXPLANATION AS TO THE REASON.

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 YR - 2: 12/31/97

WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 001447-GU

HISTORIC BASE YR - 2

LINE NO.	PRIOR YEAR	BEGINNING BALANCE	PROVISION ACCRUAL	BAD DEBT WRITE OFFS	RECOVERIES & ADJUSTMENTS	COVERED BY CUSTOMER DEPOSIT	ENDING BALANCE
27	Jan-97	\$0				0	\$0
28	Feb-97	0				0	0
29	Mar-97	0				0	0
30	Apr-97	0				0	0
31	May-97	0				0	0
32	Jun-97	0				0	0
33	Jul-97	0				0	0
34	Aug-97	0				0	0
35	Sep-97	0				0	0
36	Oct-97	0				0	0
37	Nov-97	0				0	0
38	Dec-97	0				0	0
39	TOTAL		<u>0</u>	<u>0</u>	<u>0</u>		

** IF DATA IS NOT READILY AVAILABLE, PROVIDE A WRITTEN EXPLANATION AS TO THE REASON.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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:

COMPANY: ST JOE NATURAL GAS COMPANY

HISTORIC BASE YEAR DATA: 12/31/99

WITNESS: ROBERSO

DOCKET NO.: 001447-GU

ADVERTISING EXPENSES FOR THE HISTORIC BASE YEAR ENDED 12/31/99

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	TOTAL PER BOOKS	JURISDICTIONAL AMOUNT
1	913	ADVERTISING	\$ 2,563	\$0
2		TOTAL ADVERTISING EXPENSE	<u>\$2,563</u>	<u>\$0</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SCHEDULE C-9

ADVERTISING EXPENSES

PAGE 2 OF 2

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 YR - 1 12/31/98
WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

ADVERTISING EXPENSES FOR THE YEAR PRIOR TO THE HISTORIC BASE YEAR

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	TOTAL PER BOOKS	JURISDICTIONAL AMOUNT
1	913	ADVERTISING	\$ 1,066	\$0
2	TOTAL ADVERTISING EXPENSE		<u>\$1,066</u>	<u>\$0</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-5 p 2

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:

COMPANY: ST JOE NATURAL GAS COMPANY

HISTORIC BASE YEAR DATA: 12/31/99

WITNESS: ROBERSO

DOCKET NO.: 001447-GU

LINE NO.	DESCRIPTION	TOTAL	AMOUNT ALLOCATED TO NON-REGULATED	AMOUNT REGULATED
1	PSJ DIXIE BASEBALL	\$ 2,500	\$ 2,500	\$ -
2	PROJECT GRADUATION - WEWA	\$ 50	\$ 50	\$ -
3	GULF COUNTY CHAMBER OF COMMERCE	\$ 299	\$ 299	\$ -
4	PSJ FIRE DEPARTMENT	\$ 300	\$ 300	\$ -
5	PSJ HIGH SCHOOL BASKETBALL	\$ 50	\$ 50	\$ -
6	PROJECT GRADUATION - PSJ	\$ 250	\$ 250	\$ -
7	WEWAHITCHKA EMPLOYEES CLUB	\$ 100	\$ 100	\$ -
8	PSJ MERCHANTS ASSOCIATION	\$ 190	\$ 190	\$ -
9	LITTLE LEAGUE FOOTBALL	\$ 510	\$ 510	\$ -
10	ST JOE STARS	\$ 1,026	\$ 1,026	\$ -
11	INTENSITY C/O BEN SHERRILL	\$ 1,025	\$ 1,025	\$ -
12	WEWA HIGH SCHOOL BAND	\$ 100	\$ 100	\$ -
13	GULF COUNTY CHAMBER OF COMMERCE	\$ 100	\$ 100	\$ -
14	GULF COUNTY SCHOOLS GOLD CARD	\$ 100	\$ 100	\$ -
15	PSJ MIDDLE SCHOOLS BOOSTER CLUB	\$ 500	\$ 500	\$ -
16	PROJECT GRADUATION - WEWA	\$ 200	\$ 200	\$ -
17	PROJECT GRADUATION - PSJ	\$ 500	\$ 500	\$ -
18		\$ 50	\$ 50	\$ -
38	TOTAL	<u>\$ 7,850</u>	<u>\$ 7,850</u>	<u>\$ -</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-2 p.1, C-5 p.2

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: 12/31/99

WITNESS: ROBERSO

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

INDUSTRY ASSOCIATION DUES FOR THE 12 MONTHS ENDED 12/31/99

LINE NO.	ORGANIZATION	AMOUNT
1	THE ASSOCIATED GAS DISTRIBUTORS OF FL	5,000
2	FLORIDA NATURAL GAS ASSOCIATION	1,356
3	AMERICAN PUBLIC GAS ASSOCIATION	400
4	SOUTHERN GAS ASSOCIATION	500
5		
6		
7		
8		
9		
10		
11		
12		
13		
14	TOTAL	<u>7,256</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-5 p.2

SCHEDULE C-12

LOBBYING AND OTHER POLITICAL EXPENSES

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION. PROVIDE A SCHEDULE, BY ORGANIZATION, OF EXPENSES
FOR LOBBYING, CIVIC, POLITICAL AND RELATED ACTIVITIES INCLUDED
IN NET OPERATING INCOME FOR THE HISTORIC BASE YEAR

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

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

LINE NO.	ORGANIZATION	AMOUNT
1	N/A	\$ -
2		0
3		0
4		0
5		0
6		0
7	TOTAL	<u>\$ -</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES. C-5 p.2

FLORIDA PUBLIC SERVICE COMMISSION

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: 12/31/99
PROJECTED TEST YEAR: 12/31/01
WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

COMPARISON OF CURRENT RATE CASE EXPENSES WITH PRIOR CASE

LINE NO.	DESCRIPTION	PRIOR CASE N/A	CURRENT CASE 2000	PERCENT CHANGE (TOTAL)	PERCENT CHANGE (ANNUAL)	REASON FOR CHANGE (IF 10% OR GREATER)
1	OUTSIDE CONSULTANTS: COST OF CAPITAL	\$0	\$0	0.00%	0.00%	
2	OUTSIDE CONSULTANTS: COST OF SERVICE	0	25,000	100.00%	50.00%	NO PRIOR RATE CASE FILING
3	OUTSIDE CONSULTANTS: ACCTING SERVICES	0	27,800	100.00%	50.00%	-
4	LEGAL SERVICES	0	87,751	100.00%	50.00%	-
5	TOTAL	\$0	\$140,551	#DIV/0!	#DIV/0!	

NOTE: PAA COST ONLY: \$60,511

SCHEDULE OF RATE CASE AMORTIZATION IN THE HISTORIC BASE YEAR

LINE NO.	DESCRIPTION	TOTAL EXPENSES	RATE ORDER AMORTIZATION		AMORTIZED AMOUNT				UNAMORTIZED BALANCE
			DATE	PERIOD	YEAR	YEAR	YEAR	YEAR	
6	PRIOR CASE	\$0			\$0	\$0	\$0	\$0	\$0
7	PRIOR CASE	0			0	-	-	-	\$0
8	CURRENT CASE	140,551	UNKNOWN	4 YEARS	0	0	0	0	\$140,551
9	TOTAL	<u>\$140,551</u>			<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$140,551</u>

10 RATE CASE EXPENSE INCURRED (ANTICIPATED) AS A PERCENTAGE OF RATE BASE *

DOCKET NO. 0.0000% DOCKET NO. 0.0000% DOCKET NO. 001447-GU 3.1946% NEED TO CHANGE

11 RATE CASE EXPENSE INCURRED (ANTICIPATED) AS A PERCENTAGE OF REVENUE *

0.0000% 0.0000% 5.4391%

12 RATE CASE EXPENSE INCURRED (ANTICIPATED) PER CUSTOMER *

\$0.00 \$0.00 \$40.08

* Per projected test year-2001

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-5 p 2

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: 12/31/99

WITNESS: ROBERSO

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

MISCELLANEOUS GENERAL EXPENSES FOR THE 12 MONTHS ENDED 12/31/99

LINE NO.	SUB ACCOUNT NUMBER	DESCRIPTION	TOTAL	UTILITY AMOUNT
1	930.2	FL DEPT OF STATE / DIVISION OF CORP	\$150	\$150
2	930.2	DR WAYNE HENDRIX - EMPLOYEE PHYSICAL	\$90	\$90
3	930.2	ASSOC. GAS DISTRIBUTION OF FL	\$5,000	\$5,000
4	930.2	AMERICAN EXPRESS- TRAVEL EXPENSE	\$1,412	\$1,412
5	930.2	CITY OF MEXICO BEACH	\$1,700	\$1,700
6	930.2	AMERICAN PUBLIC GAS ASSOC	\$400	\$400
7	930.2	STUART SHOAF - REIMB. GAS MEETING	\$93	\$93
8	930.2	SOUTHERN GAS ASSOCIATION	\$500	\$500
9	930.2	DONNA PARKER - REIMB. FOR A & L EXPENSES	\$65	\$65
10	930.3	DIRECTOR FEES (M COSTIN, R SHOAF, C COSTIN)	\$21,600	\$21,600
11	930.3	DR WAYNE HENDRIX - EMPLOYEE PHYSICAL	\$90	\$90
12	930.3	FLORIDA NATURAL GAS ASSOC	\$1,696	\$1,696
13	930.3	STUART SHOAF - REIMB. DIRECTOR'S MEETING	\$403	\$403
14	930.3	AMERICAN EXPRESS- TRAVEL EXPENSE	\$1,623	\$1,623
15	930.3	DR WAYNE HENDRIX - EMPLOYEE PHYSICAL	\$280	\$280
16		TOTAL	<u>\$35,101</u>	<u>\$35,101</u>

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY ST JOE NATURAL GAS COMPANY
DOCKET NO : 001447-GU

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: 12/31/99
WITNESS: ROBERSON

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	(1) DESCRIPTION	(2) DATE INCURRED	(3) DEBIT	(4) CREDIT
1	N/A					
2						
3						
4						
5						
6						
7						

FLORIDA PUBLIC SERVICE COMMISSION

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
RATE CASES, AND THE HISTORIC YEAR OF SUCH PRIOR CASES.

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/99

HISTORIC BASE YR - 1: 12/31/98

HISTORIC BASE YR - 2: 12/31/97

HISTORIC BASE YR - 3: 12/31/96

HISTORIC BASE YR - 4: 12/31/95

WITNESS ROBERSON

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
----------------------------	------------------	------------------	----------------------------	-----------------------------	--------------------------------	----------------------------------	---------------------------------------	--------------------	---------------------------------	-----------------------------------

THE COMPANY DOES NOT RECORD GAINS OR LOSSES ON DISPOSITION OF PROPERTY PREVIOUSLY USED IN PROVIDING GAS SERVICE.

IT IS THE COMPANY'S POLICY TO CHARGE TO ACCUMULATED DEPRECIATION THE ORIGINAL COST OF PLANT RETIRED NET OF ASSOCIATED SALVAGE AND COST OF REMOVAL.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY DEPRECIATION EXPENSE FOR EACH ACCOUNT
OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/99

WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

LINE NO	A/C NO.	DESCRIPTION	% RATE	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	Oct-99	Nov-99	Dec-99	TOTAL DEPRECIATION
1	375	STRUCTURES AND IMPROVEMENTS	2.50%	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45	\$535
2	376-P	MAINS - PLASTIC	3.30%	1,721	1,729	1,739	1,746	1,754	1,759	1,769	1,779	1,780	1,782	1,783	1,784	21,124
3	376-S	MAINS - STEEL	3.20%	7,867	7,867	7,867	7,867	7,867	7,876	7,886	7,886	7,886	7,886	7,886	7,886	94,528
4	378	MEAS & REG STATION EQUIP - GEN	3.00%	245	245	245	245	245	245	245	245	245	245	245	245	2,942
5	379	MEAS & REG STATION EQUIP - GATE	3.00%	1,131	1,131	1,131	1,131	1,131	1,131	1,131	1,131	1,131	1,131	1,131	1,131	13,573
6	380-P	SERVICES - PLASTIC	4.40%	1,731	1,743	1,750	1,757	1,758	1,760	1,767	1,775	1,780	1,787	1,797	1,805	21,209
7	380-S	SERVICES - STEEL	4.00%	546	544	543	543	542	542	541	541	540	538	537	536	6,493
8	381	METERS	4.00%	853	855	856	856	856	856	856	856	856	856	856	859	10,269
9	382	METER INSTALLATIONS	3.80%	250	250	250	251	250	250	250	251	251	250	250	251	3,005
10	383	HOUSE REGULATORS	3.50%	333	335	337	337	337	337	337	337	337	338	339	339	4,041
11	384	HOUSE REG - INSTALLATION	4.40%	104	104	104	105	105	105	105	105	105	105	105	106	1,257
12	385	IND MEAS & REG STAT EQUIP	3.60%	157	157	157	157	157	157	157	157	157	157	157	157	1,889
13	386	OTHER PROPERTY ON CUST PREMIS	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0
14	387	OTHER EQUIPMENT	6.60%	341	341	341	341	341	341	341	341	341	341	341	341	4,094
15	390	STRUCTURES AND IMPROVEMENTS	4.90%	496	496	496	496	496	496	496	496	495	495	495	495	5,948
16	391.1	OFFICE FURNITURE & EQUIPMENT	4.60%	163	163	163	163	163	163	163	163	163	163	163	163	1,951
17	391.2	OFFICE DEVICES	11.80%	156	156	156	156	156	156	156	156	156	156	156	156	1,869
18	391.3	COMPUTER EQUIPMENT	13.60%	916	916	920	924	924	924	924	924	924	924	925	925	11,070
19	392	TRUCKS	11.50%	1,182	1,182	1,182	1,182	1,182	1,182	1,208	1,233	1,233	1,233	1,349	1,465	14,817
20	394	TOOLS, SHOP, GARAGE EQUIP	5.10%	89	89	89	89	89	89	89	89	89	89	89	89	1,071
21	396	POWER OPERATED EQUIPMENT	7.40%	606	606	606	606	606	606	606	606	606	606	606	606	7,277
22	397	COMMUNICATION EQUIPMENT	6.50%	175	175	175	175	175	175	175	175	175	175	184	192	2,130
23	398	OTHER TANG PLANT	5.00%	0	0	0	0	0	0	0	0	0	0	0	0	0
36		TOTAL DEPRECIABLE PLANT		\$ 19,108	\$ 19,129	\$ 19,154	\$ 19,171	\$ 19,180	\$ 19,196	\$ 19,248	\$ 19,291	\$ 19,298	\$ 19,304	\$ 19,439	\$ 19,575	\$ 231,092

NOTE: DEPRECIATION RATES APPROVED PER ORDER NO. PSC-98-1686-FOF-GU, DOCKET NO. 980103-GU

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-1, C-19

060

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: 12/31/99

WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

LINE NO.	ACCT SUB-ACCT NO.	PLANT ACCOUNT TITLE	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	Oct-99	Nov-99	Dec-99	TOTAL AMORT/REC
1		NOT APPLICABLE													\$0
2															\$0
3															\$0
4															\$0
5															\$0

TOTAL AMOUNT OF AMORTIZATION/RECOVERY: \$0

EFFECTIVE DATE: VARIOUS

AMORTIZATION/RECOVERY PERIOD: VARIOUS

REASON: 1 ACCUMULATED AMORTIZATION ORGANIZATION COSTS
2 ACCUMULATED AMORTIZATION FRANCHISE AND CONSENT
3 AMORTIZATION OF CUSTOMER BILLING & INFORMATION SYSTEM SOFTWARE
4 AMORTIZATION OF MANUFACTURED GAS SITE
5 AMORTIZATION OF ACQUISITION ADJUSTMENT

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-1, C-19

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 B-11.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/99

WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 001447-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	Oct-99	Nov-99	Dec-99	12 MONTH TOTAL
1	301	ORGANIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	302	FRANCHISES & CONSENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
3	303	MISC. INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
4	375	STRUCTURES & IMPROVEMENTS	45	45	45	45	45	45	45	45	45	45	45	45	535
5	387	OTHER EQUIPMENT	341	341	341	341	341	341	341	341	341	341	341	341	4,094
6	390	STRUCTURES & IMPROVEMENTS	496	496	496	496	496	496	496	496	495	495	495	495	5,948
7	391.1	OFFICE FURN & EQUIPMENT	163	163	163	163	163	163	163	163	163	163	163	163	1,951
8	391.2	OFFICE DEVICES	156	156	156	156	156	156	156	156	156	156	156	156	1,869
9	391.3	OFFICE COMPUTERS	916	916	920	924	924	924	924	924	924	924	925	925	11,070
10	392	AUTOS & TRUCKS	1,182	1,182	1,182	1,182	1,182	1,182	1,208	1,233	1,233	1,233	1,349	1,465	14,817
11	394	TOOL, SHOP, & GARAGE EQUIP	89	89	89	89	89	89	89	89	89	89	89	89	1,071
12	396	POWER OPERATED EQUIPMENT	606	606	606	606	606	606	606	606	606	606	606	606	7,277
13	397	COMMUNICATION EQUIPMENT	175	175	175	175	175	175	175	175	175	175	184	192	2,130
14	398	MISC EQUIP (SPECIFY)	0	0	0	0	0	0	0	0	0	0	0	0	0
15		TOTAL	\$4,169	\$4,169	\$4,174	\$4,178	\$4,178	\$4,178	\$4,203	\$4,228	\$4,228	\$4,228	\$4,352	\$4,476	\$50,762

			12 MONTH TOTAL	NONUTILITY %	12 MONTH NON-UTILITY	METHOD OF ALLOCATION
16	301	ORGANIZATION	\$0	0.0%	\$0	
17	302	FRANCHISES & CONSENTS	0	0.0%	0	
18	303	MISC. INTANGIBLE PLANT	0	0.0%	0	
19	375	STRUCTURES & IMPROVEMENTS	535	0.0%	0	
20	387	OTHER EQUIPMENT	4,094	0.0%	0	
21	389	LAND	5,948	0.0%	0	
22	390	STRUCTURES & IMPROVEMENTS	1,951	0.0%	0	
23	391	OFFICE FURN & EQUIPMENT	1,869	0.0%	0	
24	392	AUTOS & TRUCKS	11,070	0.0%	0	
25	394	TOOL, SHOP, & GARAGE EQUIP	14,817	0.0%	0	
26	396	POWER OPERATED EQUIPMENT	1,071	0.0%	0	
27	397	COMMUNICATION	7,277	0.0%	0	
28	398	MISC EQUIP (SPECIFY)	2,130	0.0%	0	
29			0	0.0%	0	
30		TOTAL	\$50,762		\$0	

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

COMPANY: ST JOE NATURAL GAS COMPANY

WITNESS: ROBERSON

DOCKET NO.: 001447-GU

LINE NUMBER	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	CURRENT INCOME TAX EXPENSE	C-21	\$ -	\$ (17,157)	\$ (17,157)
2	DEFERRED INCOME TAX EXPENSE	C-24	11,048	-	11,048
3	ITC REALIZED THIS YEAR	B-17	-	-	-
4					
5					
6	TOTAL INCOME TAX EXPENSE		\$ 11,048	\$ (17,157)	\$ (6,109)

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY
 DOCKET NO.: 001447-GU

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 SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 WITNESS: ROBERSON

LINE NUMBER	DESCRIPTION	AMOUNT	AMOUNT	*DETAIL OF ADJUSTMENTS TO TAXABLE INCOME LINE 5	AMOUNT
1	NET UTILITY OPERATING INCOME		\$ (31,410)	1 NON-REGULATED REVENUES	83,701
2	ADD INCOME TAX ACCOUNTS		(6,109)	2 NON-REGULATED EXPENSES	(77,740)
3	LESS INTEREST CHARGES (FROM C-22)		(17,059)	3 DONATIONS	(2,285)
4	TAXABLE INCOME PER BOOKS		(54,578)	4 PENALTIES	(554)
5	LESS: ITC AMORTIZATION		-	5 GRT & REG FEE REVENUE - IMBEDDED	24,302
8	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)*		9,466	8 GAS PURCHASED	(531,075)
7	TAXABLE INCOME		(45,112)	7 PGA REVENUE	443,529
	DEFERRED TAX ADJUSTMENT		0	8 TAXES OTHER THAN - PGA REVENUE	(12,918)
8	STATE TAXABLE INCOME		(45,112)	9	0
9	INCOME TAX (5.5% OR APPLICABLE RATE OF LINE 8) - 5000 EXEMPTION	(2,756)		10 TAXES OTHER THAN - IMBEDDED REVENUE	(729)
10	EMERGENCY EXCISE	0		11 PGA - UNRECOVERED GAS	100,464
11	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)*	0		12 SALVAGE	12,000
12	STATE TAX - CURRENT	(2,756)		13 COST OF REMOVAL	(1,894)
13	FEDERAL TAXABLE INCOME (LINE 9 - LINE 13 +/- LINE 14)		(42,355.43)	14 DEPRECIATION DIFF BOOK TAX	(29,819)
14	FEDERAL INCOME TAX RATE (34% OR APPLICABLE RATE)		34%	15 CONTRIBUTION CARRYOVER	2,285
15	FEDERAL INCOME TAX BEFORE CREDITS		(14,400.85)	TOTAL ADJUSTMENTS	\$ 9,486
16	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL)*		-		
17	PLUS: ITC AMORTIZATION		0	*DETAIL OF ADJUSTMENTS TO STATE TAXABLE INCOME LINE 7	
18	FEDERAL TAX - CURRENT		\$ (14,401)	1	
19	SUMMARY:			2	
20				3	
21	FEDERAL TAX - CURRENT		(14,401)	4	
22	STATE TAX - CURRENT		(2,756)	TOTAL ADJUSTMENTS	\$ 0
23	CURRENT YEAR DEFERRED TAX EXPENSE		-		
24	LESS: ITC REALIZED		-	*DETAIL OF ADJUSTMENTS TO FEDERAL TAXABLE INCOME LINE 16	
25				1 SALVAGE	
26	TOTAL CURRENT INCOME TAX EXPENSE		\$ (17,157)	2 COST OF REMOVAL	
				3 DEPRECIATION	
				4 CONTRIBUTION CARRYOVER	
				TOTAL ADJUSTMENTS	\$ -

SUPPORTING SCHEDULES: B-17, C-22, C-23,

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY
 DOCKET NO: 001447-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 SHOWN:
 HISTORIC BASE YEAR DATA 12/31/99
 WITNESS: ROBERSON

INTEREST IN TAX EXPENSE CALCULATION

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED		
1	INTEREST ON LONG-TERM DEBT	(\$63)	\$0	(\$63)		
2	INTEREST ON CUSTOMER DEPOSITS	\$899	\$0	\$899		
3	INTEREST ON SHORT-TERM DEBT	\$16,224	\$0	\$16,224		
4	INTEREST ON FLEX RATE LIABILITY	\$0	\$0	\$0		
5	ITC INTEREST SYNCHRONIZATION (IRC 46 (f)(2) only See below)	\$0	\$0	\$0		
6	TOTAL USED FOR TAX CALCULATION (TO C-21)	<u>\$17,059</u>	<u>\$0</u>	<u>\$17,059</u>		
	BALANCES FROM SHEDULE D-1	AMOUNT	RATIO	COST	TOTAL WEIGHTED COST	DEBT ONLY WEIGHTED COST
7	COMMON EQUITY	\$2,289,050	52.58%	10.00%	5.26%	
8	OTHER DEFERRED CREDIT - FCPC	\$1,578,595	36.26%	0.00%	0.00%	0.00%
9	OTHER DEFERRED CREDIT - GCI	\$22,393	0.51%	0.00%	0.00%	0.00%
10	SHORT TERM DEBT	\$149,187	3.43%	10.75%	0.37%	0.37%
11	CUSTOMER DEPOSITS	\$26,227	0.60%	6.00%	0.04%	0.04%
12	TAX CRDTS - 0 COST	\$0	0.00%	0.00%	0.00%	
13	DEFERRED INCOME TAXES	\$287,827	6.61%	0.00%	0.00%	
14						
15						
16	TOTAL	<u>\$4,353,279</u>	<u>100.00%</u>		<u>5.67%</u>	
17	ITC'S	0				
18	WEIGHTED COST FROM LINE 16	5.67%				
19	INTEREST ADJUSTMENT (TO LINE 6)	<u>0</u>				

SCHEDULE C-23

BOOK/TAX DIFFERENCES - PERMANENT

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

LINE
NO.

BOOK vs TAX

PERMANENT DIFFERENCES

1 NONE

2

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-21

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: 12/31/99

WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

DEFERRED INCOME TAXES - YEAR ENDED 12/31/99

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
TIMING DIFFERENCES:					
1	TAX DEPRECIATION AND AMORTIZATION	\$260,712	\$0		\$260,712
2	BOOK DEPRECIATION AND AMORTIZATION	231,092	0		231,092
3	DIFFERENCE	29,620	0	0	29,620
4	OTHER TIMING DIFFERENCES (ITEMIZE):				
5	ORIGINATING:				
6		0	0	0	0
23		0	0	0	0
24		0	0	0	0
25	REVERSING:				
26		0	0	0	0
43		0	0	0	0
44		0	0	0	0
45	TOTAL TIMING DIFFERENCES	29,620	0	0	29,620
46	STATE TAX RATE	5.00%	5.00%	5.00%	5.00%
47	STATE DEFERRED TAXES (LINE 6 x LINE 7)	1,481	0	0	1,481
48	ORIGINATING TIMING DIFFERENCES FOR FEDERAL TAXES	28,139	0	0	28,139
49	FEDERAL TAX RATE	34.00%	34.00%	34.00%	34.00%
50	ORIGINATING FEDERAL DEFERRED INCOME TAXES	9,567	0	0	9,567
51	REVERSING TIMING DIFFERENCES FOR FED. TAXES	0	0	0	0
52	FEDERAL TAX RATE	34.00%	34.00%	34.00%	34.00%
53	REVERSING FEDERAL DEFERRED INCOME TAXES	0	0	0	0
54	FEDERAL DEFERRED TAXES (LINE 11 + LINE 14)	9,567	0	0	9,567
55	ADD STATE DEFERRED TAXES (LINE 8)	1,481	0	0	1,481
56	ADJUSTMENT	0			0
57	TOTAL DEFERRED TAX EXPENSE	\$11,048	\$0	\$0	\$11,048

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY
 DOCKET NO.: 001447-GU

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
 YEARS. PROTECTED FEDERAL DEFERRED TAX BALANCES ARE NOT
 SUBJECT TO THIS ADJUSTMENT.

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

LINE NUMBER	DESCRIPTION	TOTAL AMOUNT
	<u>STATE TAX ADJUSTMENT</u>	
1	ADJUSTMENT AS FILED IN ORDER NO. _____, DOCKET NO. _____ (IF APPLICABLE)	N/A
2	DEFERRED TAX BALANCES AS FOR THE 1999 TEST YEAR PER BOOKS	(36,326)
3	DEFERRED TAX BALANCES RESTATED AS THOUGH THE PRESENT STATUTORY RATE HAD ALWAYS BEEN IN EFFECT	(36,326)
4	EXCESS (DEFICIENCY) IN DEFERRED TAX BALANCE	-
5	EFFECT OF NORMAL REVERSAL OF DEFERRED INCOME TAXES AT RATES DIFFERENT THAN 5.5% AS REFLECTED ON THE COMPANY'S BOOKS. (THIS REPRESENTS THE AMOUNT THAT WILL REVERSE NORMALLY WITHOUT ANY FURTHER ADJUSTMENT THE ADJUSTMENT HERE IS AN ADDITIONAL ADJUSTMENT THE TAX RATE IS THE CURRENT EFFECTIVE RATE.)	
6	NET EFFECT ON STATE DEFERRED TAX BALANCES	0
	<u>FEDERAL TAX ADJUSTMENT (UNPROTECTED)</u>	
7	ADJUSTMENT AS FILED IN ORDER NO. _____, DOCKET NO. _____ (IF APPLICABLE)	
8	DEFERRED TAX BALANCES FOR THE 1999 TEST YEAR PER BOOKS	(257,447)
9	DEFERRED TAX BALANCES RESTATED AS THOUGH THE PRESENT STATUTORY RATE HAD ALWAYS BEEN IN EFFECT	(257,447)
10	EXCESS (DEFICIENCY) IN DEFERRED TAX BALANCE	-
11	EFFECT OF NORMAL REVERSAL OF DEFERRED INCOME TAXES AT RATES DIFFERENT THAN 34% AS REFLECTED ON THE COMPANY'S BOOKS.	-
12	NET EFFECT ON FEDERAL DEFERRED TAX BALANCES	-

SUPPORTING SCHEDULES:

RECAP SCHEDULES

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY
 DOCKET NO: 001447-GU

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: 12/31/99
 WITNESS: ROBERSON

DEFERRED TAX ADJUSTMENT DETAIL BY VINTAGE YEAR

LINE NO	VINTAGE YEAR ENDED	DEFERRED TAXES AS BOOKED	DEFERRED TAXES RECALCULATED	DIFFERENCE
1	12/31/99	(\$293,773)	\$0	(\$293,773)
2		0	0	0
3		0	0	0
4		0	0	0
5		0	0	0
6		0	0	0
7		0	0	0
8		0	0	0
9		0	0	0
10		0	0	0
11		0	0	0
12		0	0	0
13		0	0	0
14		0	0	0
15		0	0	0
16		0	0	0
17		0	0	0
18		<u>(\$293,773)</u>	<u>\$0</u>	<u>(\$293,773)</u>

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: ST JOE NATURAL GAS COMPANY
DOCKET NO.: 001447-GU

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 BASE IS USED, PROVIDE ON BOTH A YEAR-END
AND 13-MONTH AVERAGE BASIS. AMOUNTS SHOULD BE PARENT
ONLY

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

NOT APPLICABLE

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-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: 12/31/99

WITNESS: ROBERSON

THE INCOME TAX RETURN REQUESTED WILL BE AVAILABLE FOR INSPECTION AT THE COMPANY'S OFFICE IN PORT ST JOE, FLORIDA OR THE ATTORNEY'S OFFICE IN TALLAHASSEE DURING NORMAL BUSINESS HOURS. NO PART OF THESE TAX FILINGS ARE TO BE DUPLICATED OR PHOTOCOPIED AS THEY CONTAIN CONFIDENTIAL INFORMATION UPON COMPLETION OF THE INSPECTION, THE DOCUMENTS ARE TO BE RETURNED THE INFORMATION INCLUDED IN THE RETURNS SHALL BE CONSIDERED CONFIDENTIAL.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE ANSWERS TO THE FOLLOWING
QUESTIONSTYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: ROBERSON

COMPANY ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

LINE NO

- 1 FOR PROFIT AND LOSS PURPOSES, WHICH IRC SECTION 1552 METHOD
IS USED FOR TAX ALLOCATION? N/A
- 2 WHAT TAX YEARS ARE OPEN WITH THE IRS?
A. 1997
1998
1999
- 3 IS THE TREATMENT OF CUSTOMER DEPOSITS AT ISSUE WITH THE IRS?
A: NO
- 4 IS THE TREATMENT OF CIAC AT ISSUE WITH THE IRS?
A: NO
- 5 IS THE TREATMENT OF UNBILLED REVENUE AT ISSUE WITH THE IRS?
A: NO
- 6 FOR THE LAST 5 TAX YEARS, WHAT DOLLARS WERE PAID TO OR RECEIVED
FROM THE PARENT FOR FEDERAL INCOME TAXES? N/A
- 7 HOW WERE THE AMOUNTS IN (6) TREATED? N/A
- 8 FOR EACH OF THE LAST 5 TAX YEARS, WHAT WAS THE DOLLAR AMOUNT
OF INTEREST DEDUCTED ON THE PARENT-ONLY TAX RETURN? N/A
- 9 COMPLETE THE FOLLOWING CHART FOR THE LAST 5 YEARS
WITH RESPECT TO TAXABLE INCOME: N/A

INCOME (LOSS)

	BOOK BASIS					TAX BASIS				
	YEAR					YEAR				
	1995	1996	1997	1998	1999	1995	1996	1997	1998	1999
10 PARENT ONLY										
11 APPLICANT ONLY										
12 TOTAL GROUP										
13 TOTAL GROUP EXCLUDING PARENT AND APPLICANT										

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SCHEDULE C-29

CONSOLIDATED RETURN

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

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: 12/31/99
WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

NOT APPLICABLE

SUPPORTING SCHEDULES:

RECAP SCHEDULES

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE A SCHEDULE OF TAXES OTHER THAN INCOME TAXES	TYPE OF DATA SHOWN:
COMPANY: ST JOE NATURAL GAS COMPANY	FOR THE HISTORIC BASE YEAR AND THE PRIOR YEAR. FOR EACH TAX,	HISTORIC BASE YR - 1 12/31/98
	INDICATE THE AMOUNT CHARGED TO OPERATING EXPENSES.	WITNESS: ROBERSON

DOCKET NO.: 001447-GU

OTHER TAXES FOR THE PRIOR YEAR ENDED 12/31/98

LINE NO.	TYPE OF TAX	(1)	(2)	(3)	(4)	(5)	(6)
		RATE	TAX BASIS (\$)	TOTAL AMOUNT (1 X 2)	DISCOUN FACTOR	JURISDICTIONAL AMOUNT	AMOUNT CHARGED TO OPERATING EXPENSES
1	FEDERAL UNEMPLOYMENT	0.008	\$87,202.38	\$697.62			\$697.62
2	STATE UNEMPLOYMENT	0.0193	\$121.00	\$2.34			\$2.34
		0.0232	\$86,396.13	\$2,004.39			\$2,004.39
3	FICA	0.062	\$368,682.96	\$22,858.34			\$22,858.34
	MEDICARE	0.0145	\$409,998.58	\$5,944.98			\$5,944.98
4	FEDERAL VEHICLE						
5	STATE INTANGIBLE	0.002	\$2,776,505.40	\$5,553.01	-\$166.59		\$5,386.42
6	UTILITY ASSESSMENT FEE	0.00375	\$2,119,764.42	\$7,949.12			\$7,949.12
7	PROPERTY	VARIOUS	\$52,279.58	\$52,279.58			\$52,279.58
8	GROSS RECEIPTS	0.025	\$2,156,375.65	\$53,909.39			\$53,909.39
9	FRANCHISE FEE	N/A					
10	OCCUPATIONAL LICENSE						
11	OTHER (PLEASE LIST)						
12							
13							
14	TOTAL			151,199	(167)	-	151,032

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO. 001447-GU

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: 12/31/99
WITNESS: ROBERSON

LINE NO.	TYPE OF SERVICE PERFORMED	NAME OF CONTRACTOR	PROJECT	CONTRACT TYPE (CHECK ONE)		PERIOD OF CONTRACT		ACCOUNT CHARGED (#)	CONTRACT COST	
				ONE-TIME	CONTINUING	BEGIN	END			
1	1)	ACCOUNTING	RALPH C ROBERSON, CPA CARR, RIGGS, & INGRAM	AUDIT FEES AUDIT FEES	X	X	01/01/1999 On-going 01/01/1999	923 923	\$14,958 \$240	
2	2)	LEGAL	PATRICK FLOYD TRUST ACCT CHARLES COSTIN CHARLES COSTIN HOLLAND & KNIGHT HOLLAND & KNIGHT HOLLAND & KNIGHT KEN MURPHY	FCPC RETAINER FEE SHEALY EASEMENT RATE RESTRUCTURING FCPC BREACH OF CONTRACT WEWA EXPANSION FILMING FOR A & L SUIT	X X X X X X	X	05/07/1999 01/01/1999 02/23/1999 02/25/1999 07/12/1999 11/30/1999	08/09/1999 12/31/1999 09/14/1999 03/31/1999 02/26/1999 07/30/1999	923 923 923 923 923 923	\$1,500 \$3,000 \$50 \$206 \$368 \$278 \$150
3		FINANCIAL	SEAMARK	PENSION		X	01/01/1999 12/31/1999	923	\$800	
4		ENGINEERING								
5		OTHER (SPECIFY)								

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

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 BASED 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: 12/31/99

WITNESS: ROBERSON

TRANSACTIONS WITH AFFILIATED COMPANIES 12/31/99

NAME OF COMPANY OR RELATED PARTY	RELATION TO UTILITY	TYPE OF SERVICE PROVIDED OR RECEIVED	EFFECTIVE CONTRACT DATE	CHARGE OR (CREDIT) DURING YEAR	ACCOUNT NO	ALLOCATION METHOD USED TO ALLOCATE CHARGES BETWEEN COMPANIES
				AMOUNT		
NOT APPLICABLE						

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-2

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.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/99

HISTORIC BASE YR - 1: 12/31/98

HISTORIC BASE YR - 2: 12/31/97

HISTORIC BASE YR - 3: 12/31/96

WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

LINE NO.	INCREASE IN WAGES AND SALARY BY GROUP	(1996) PRIOR YEAR	(1997) PRIOR YEAR	(1998) PRIOR YEAR	HISTORIC BASE YEAR
1	SUPERVISORY	4.35%	4.63%	2.33%	2.28%
2	TEMPORARY	0.00%	0.00%	0.00%	0.00%
3	OPERATIONS	8.18%	0.59%	2.51%	5.02%
4	TOTAL INCREASE	6.27%	2.61%	2.42%	3.65%
5	CHANGE IN CPI FROM PREVIOUS YEAR	3.30%	1.70%	1.60%	2.70%
6	DIFFERENCE BETWEEN INCREASE IN WAGES AND SALARIES AND CPI	2.97%	0.91%	0.82%	0.95%

SUPPORTING SCHEDULES.

RECAP SCHEDULES.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR THE HISTORIC BASE YEAR FUNCTIONALIZED O & M
EXPENSE PLEASE PROVIDE THE BENCHMARK VARIANCES.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/99

PRIOR RATE CASE BASE YR: N/A

WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 001447-GU

LINE NO	FUNCTION	COL 1 HISTORIC BASE YEAR TOTAL COMPANY PER BOOKS (MFR C-1) (CURRENT CASE)	COL 2 O & M ADJUSTMENTS (MFR C-2) (CURRENT CASE)	COL 3 ADJUSTED HISTORIC BASE YEAR O & M (MFR C-1) (CURRENT CASE)	COL 4 BASE YEAR ADJUSTED O & M (MFR C-36) ATE RESTR. 199	COL 5 COMPOUND MULTIPLIER (MFR C-37)	COL 6 HISTORIC BASE YEAR BENCHMARK (COL 4 X 5)	COL 7 BENCHMARK VARIANCE (MFR C-37) (COL 6 - 3)
1	DISTRIBUTION OPERATIONS	\$269,003	\$0	\$269,003	\$217,733	1.5098	\$328,733	(\$59,730)
2	DISTRIBUTION MAINTENANCE	\$23,081	\$0	\$23,081	\$40,765	1.5098	\$61,547	(\$38,466)
3	CUSTOMER ACCOUNTS	\$310,747	(\$197,419)	\$113,328	\$102,817	1.5098	\$155,233	(\$41,905)
4	OTHER OPERATING EXP	\$19,898	(\$19,898)	\$0	\$0	1.5098	\$0	\$0
5	SALES EXPENSE	\$2,563	\$0	\$2,563	\$2,012	1.5098	\$3,038	(\$475)
6	ADMINISTRATIVE & GENERAL	\$248,401	(\$1,384)	\$247,017	\$298,773	1.5098	\$451,087	(\$204,070)
7	PROD. & LOCAL STORAGE	\$438,456	(\$430,611)	\$7,845	\$0	1.5098	\$0	\$7,845
8	TOTAL	\$1,312,149	(\$649,312)	\$662,837	\$662,100		\$999,639	(\$336,802)

SUPPORTING SCHEDULES: C-5, C-35

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DETAIL OF ADJUSTMENTS MADE TO THE
HISTORIC BASE YEAR PER BOOKS O & M EXPENSES BY FUNCTION

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/99

COMPANY: ST JOE NATURAL GAS COMPANY

WITNESS: ROBERSON

DOCKET NO: 001447-GU

LINE NO.	FUNCTION	ADJUSTMENT	EXPLANATION
1	DISTRIBUTION OPERATIONS	\$0	
2	DISTRIBUTION MAINTENANCE	\$0	
3	CUSTOMER ACCOUNTS	(\$197,419)	REVERSE FCPC BAD DEBT EXPENSE, MB FRANCHISE FEE
4	OTHER OPERATING EXP	(\$19,898)	PENALTIES, DONATIONS, INTEREST CHARGES
5	SALES EXPENSE	\$0	
6	ADMINISTRATIVE & GENERAL	(\$1,384)	MEXICO BEACH - FRANCHISE FEE
7	PROD. & LOCAL STORAGE	(\$430,611)	GAS PURCHASED, UNRECOVERED GAS ADJ
8	TOTAL	<u>(\$649,312)</u>	

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

PRIOR RATE CASE BASE YR: REF: RATE RESTRUCT. 1995

COMPANY: ST JOE NATURAL GAS COMPANY

WITNESS: ROBERSON

DOCKET NO.: 001447-GU

N/A

LINE NO	FUNCTION	BASE YEAR ACTUAL O&M	ADJUSTMENTS FOR NON-BASE RATE EXPENSE RECOVERIES	BASE YEAR ADJUSTED O&M	EXPLANATION
1	DISTRIBUTION OPERATIONS	\$217,733	\$0	\$217,733	
2	DISTRIBUTION MAINTENANCE	\$40,765	\$0	\$40,765	
3	CUSTOMER ACCOUNTS	\$102,817	\$0	\$102,817	
4	CUSTOMER SVCE & INFORMATN	\$0	\$0	\$0	
5	SALES EXPENSE	\$2,012	\$0	\$2,012	
6	ADMINISTRATIVE & GENERAL	\$298,773	\$0	\$298,773	
7	PROD. & LOCAL STORAGE	\$0	\$0	\$0	
8	TOTAL	\$662,100	\$0	\$662,100	

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY.
 DOCKET NO.: 001447-GU

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:
 HIS. BASE YR LAST CASE: N/A
 HIS. BASE YR CURRENT CASE: 12/31/99
 WITNESS: ROBERSON

LINE NO.	TOTAL CUSTOMERS			AVERAGE CPI a)			INFLATION & GROWTH COMPOUND MULTIPLIER
	**YEAR	AMOUNT	% INCREASE	A COMPOUND MULTIPLIER	AMOUNT	% INCREASE	B COMPOUND MULTIPLIER
N/A							(A X B)
1	1990	2,841		1.0000	133.8		1.0000
2	1991	2,853	0.42%	1.0042	137.9	3.06%	1.0306
3	1992	2,901	1.68%	1.0211	141.9	2.90%	1.0605
4	1993	3,045	4.96%	1.0718	145.8	2.75%	1.0897
5	1994	3,099	1.77%	1.0908	149.7	2.67%	1.1188
6	1995	3,143	1.42%	1.1063	153.5	2.54%	1.1472
7	1996	3,278	4.30%	1.1538	158.6	3.32%	1.1854
8	1997	3,373	2.90%	1.1873	161.3	1.70%	1.2055
9	1998	3,389	0.47%	1.1929	163.9	1.61%	1.2250
10	1999	3,410	0.62%	1.2003	168.3	2.68%	1.2578

*** Note: per phone conversation with Paul Stallcup/PSC use 10 yrs since there has not been a last rate case.

a) Source: US Bureau of Labor Statistics

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

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: REF: RATE RESTR. 1995

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

WITNESS: ROBERSON

FERC ACCOUNTS: 807 - 881				FERC FUNCTIONAL GROUP:		DISTRIBUTION OPERATIONS			
								AMOUNT	
								TEST YEAR ADJUSTED REQUEST	
								BENCHMARK	
								VARIANCE TO JUSTIFY	
								HISTORIC	
								BASE YEAR	
								O&M	
								REQUESTED	
								BENCHMARK	
								VARIANCE	
								JUSTIFICATION	
								ON PAGE #	
LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (RATE RESTR) ACTUAL O&M	BENCHMARK					
1	1, 2, 3	DISTRIBUTION OPERATIONS	217,733	328,733		269,003	(\$59,730)	SCH C38 - PG 3	
			\$217,733	\$328,733		\$269,003	(\$59,730)		

FERC ACCOUNTS: 885 - 894				FERC FUNCTIONAL GROUP:		DISTRIBUTION MAINTENANCE			
								AMOUNT	
								TEST YEAR ADJUSTED REQUEST	
								BENCHMARK	
								VARIANCE TO JUSTIFY	
								HISTORIC	
								BASE YEAR	
								O&M	
								REQUESTED	
								BENCHMARK	
								VARIANCE	
								JUSTIFICATION	
								ON PAGE #	
LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (RATE RESTR) ACTUAL O&M	BENCHMARK					
2		DISTRIBUTION MAINTENANCE	40,765	61,547		23,081	(\$38,466)	SCH C38 - PG 3	
			\$40,765	\$61,547		\$23,081	(\$38,466)		

* ATTACH ADDITIONAL PAGES AS NECESSARY TO PROVIDE COMPLETE JUSTIFICATION FOR VARIANCE.

SUPPORTING SCHEDULES: C-33

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

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, REF: RATE RESTR 1995

HIS BASE YR CURRENT CASE: 12/31/99

WITNESS: ROBERSON

FERC ACCOUNTS. 902 -916

FERC FUNCTIONAL GROUP:

CUSTOMER ACC & SALES EXPENSE

AMOUNT

TEST YEAR ADJUSTED REQUEST

\$115,891

BENCHMARK

158,271

VARIANCE TO JUSTIFY

(\$42,380)

LINE NO.

JUSTIFICATION NO.

DESCRIPTION

BASE YEAR (PRIOR CASE) ACTUAL O&M

BENCHMARK

HISTORIC BASE YEAR O&M REQUESTED

BENCHMARK VARIANCE

JUSTIFICATION ON PAGE #

1

4, 5

CUSTOMER ACCT & SALES EXP

104,829

158,271

115,891

(\$42,380)

SCH C38, PG 3

\$0

\$104,829

\$158,271

\$115,891

(\$42,380)

FERC ACCOUNTS. 920 -935

FERC FUNCTIONAL GROUP:

ADMINISTRATIVE & GENERAL EXPENSE

AMOUNT

TEST YEAR ADJUSTED REQUEST

\$247,016

BENCHMARK

451,087

VARIANCE TO JUSTIFY

(\$204,071)

LINE NO.

JUSTIFICATION NO.

DESCRIPTION

BASE YEAR (PRIOR CASE) ACTUAL O&M

BENCHMARK

HISTORIC BASE YEAR O&M REQUESTED

BENCHMARK VARIANCE

JUSTIFICATION ON PAGE #

2

6, 7

ADMIN & GENERAL EXPENSE

298,773

451,087

247,016

(\$204,071)

SCH C38, PG 3

\$0

\$298,773

\$451,087

\$247,016

(\$204,071)

* ATTACH ADDITIONAL PAGES AS NECESSARY TO PROVIDE COMPLETE JUSTIFICATION FOR VARIANCE

SUPPORTING SCHEDULES: C-33

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 001447-GU

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: REF. RATE RESTR 1995

HIS. BASE YR CURRENT CASE 12/31/99

WITNESS ROBERSON

Page	Line No.	JUSTIFICATION NO.	ACCOUNT NO.	
1	1	1	401-807	PAYROLL ALLOCATION INCREASED
1	1	2	401-878	PAYROLL ALLOCATION INCREASED
1	2	3	401-879	ORDER # PSC-96-1188-FOF-GU APPROVING HOUSE PIPING ABOVE LINE
1	2	4	401-904	INCREASE IN CUSTOMER UNCOLLECTIBLES
2	1	5	401-906	RATE CASE ACCT USED
2	2	6	401-920	PAYROLL ALLOCATION INCREASED
2	2	7	401-928	PAYROLL ALLOCATION INCREASED

ST JOE NATURAL GAS COMPANY, INC
DOCKET NO. 001447-GU
MINIMUM FILING REQUIREMENTS
INDEX

RATE OF RETURN SCHEDULES

SCHEDULE NO.	TITLE	PAGE
D-1	COST OF CAPITAL - 13-MONTH AVERAGE	87
D-1	APPLICANT'S AVERAGE COST OF CAPITAL - HISTORICAL DATA	88
D-2	LONG-TERM DEBT OUTSTANDING	89
D-2	LONG-TERM DEBT OUTSTANDING (CONT)	90
D-3	SHORT TERM DEBT	91
D-4	PREFERRED STOCK	92
D-5	COMMON STOCK ISSUES - ANNUAL DATA	93
D-6	CUSTOMER DEPOSITS	94
D-7	SOURCES AND USES OF FUNDS	95
D-8	ISSUANCE OF SECURITIES	96
D-9	SUBSIDIARY INVESTMENTS	97
D-10	RECONCILIATION OF AVERAGE CAPITAL STRUCTURE TO AVERAGE JURISDICTIONAL RATE BASE	98
D-11	FINANCIAL INDICATORS - CALCULATION INTEREST AND PREFERRED DIVIDEND COVERAGE RATIOS	99
D-11	FINANCIAL INDICATORS - CALCULATION OF PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY	100
D-11	FINANCIAL INDICATORS - AFUDC AS PERCENTAGE OF INCOME AVAILABLE FOR COMMON	101
D-12	APPLICANT'S MARKET DATA	102

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY.
 DOCKET NO.: 001447-GU

EXPLANATION: PROVIDE THE COMPANY'S 13-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 RATE CASE

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 PRIOR RATE CASE YR: 12/31/98
 WITNESS: ROBERSON

LAST RATE CASE - TEST YEAR OR HISTORIC BASE YEAR ENDED N/A						PRESENT RATE CASE - HISTORIC BASE YEAR ENDED 12/31/99							
LINE NO	CLASS OF CAPITAL (1)	DOLLARS (2)	RATIO (3)	COST RATE	WEIGHTED COST	AMOUNT PER BOOKS (6)	ADJUSTMENTS		PRORATA (8)	NET (9)	RATIO (10)	COST RATE (11)	WEIGHTED COST (12)
				APPROVED (4)	APPROVED (5)		SPECIFIC (7)						
1	COMMON EQUITY	\$2,343,913	58.49%	12.00%	6.78%	\$2,374,810	(\$85,760)		\$0	\$2,289,050	52.58%	10.00%	5.26%
2	LONG TERM DEBT	\$1,380,467	33.27%	9.85%	3.28%	\$0	\$0		\$0	\$0	0.00%	0.00%	0.00%
3	SHORT TERM DEBT	\$112,743	2.72%	10.00%	0.27%	\$150,000	(\$813)		\$0	\$149,187	3.43%	10.75%	0.37%
4	PREFERRED STOCK	\$0	0.00%	0.00%	0.00%	\$0	\$0		\$0	\$0	0.00%	0.00%	0.00%
5	CUSTOMER DEPOSITS	\$27,119	0.65%	8.00%	0.05%	\$26,370	(\$143)		\$0	\$26,227	0.60%	6.00%	0.04%
6	OTHER DEFERRED CREDIT	\$170,760	4.12%	6.06%	0.25%	\$1,578,595	\$0		\$0	\$1,578,595	36.26%	0.00%	0.00%
7	OTHER DEFERRED CREDIT	\$0	0.00%	0.00%	0.00%	\$22,393	\$0		\$0	\$22,393	0.51%	0.00%	0.00%
8	ACCUM DEFERRED INC TAX	\$114,533	2.76%	0.00%	0.00%	\$287,827	\$0		\$0	\$287,827	6.61%	0.00%	0.00%
9			0.00%	0.00%		\$0	\$0		\$0	\$0	0.00%	0.00%	0.00%
10		\$0	0.00%	0.00%	0.00%		\$0		\$0	\$0	0.00%	0.00%	0.00%
11		\$0	0.00%	0.00%	0.00%	\$0	\$0		\$0	\$0	0.00%	0.00%	0.00%
12	TOTAL	\$4,149,535	100.00%		10.63%	\$4,439,995	(\$86,716)		\$0	\$4,353,279	100.00%		5.66%

CAPITAL STRUCTURE FROM 1995 OVEREARNINGS DOCKET#960930-GU,
 CONSISTENT WITH RATE RESTRUCTURING DOCKET NO. 970115-GU

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY
 DOCKET NO.: 001447-GU

EXPLANATION: PROVIDE THE COMPANY'S 13-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 YR - 1 : 12/31/98
 WITNESS: ROBERSON

HISTORIC BASE YEAR - 1 (YEAR ENDED 12/31/98)

LINE NO	CLASS OF CAPITAL (1)	DOLLAR AMOUNT (2)	PERCENT OF TOTAL (3)	COST RATE (4)	WEIGHTED COST RATE (3)X(4) (5)
1	COMMON EQUITY	\$2,469,475	52.02%	11.00%	5.72%
2	LONG TERM DEBT - CITIZ	\$165,991	3.50%	9.25%	0.32%
3	SHORT TERM DEBT	\$150,000	3.16%	10.75%	0.34%
4	PREFERRED STOCK	\$0	0.00%	0.00%	0.00%
5	CUSTOMER DEPOSITS	\$25,862	0.54%	6.00%	0.03%
6	OTHER DEFERRED CREDIT FCPC	\$1,417,261	29.86%	0.00%	0.00%
7	OTHER DEFERRED CRE GCI	\$11,851	0.25%	0.00%	0.00%
8	DEFERRED INCOME TAX	\$256,887	5.41%	9.85%	0.53%
9	LONG TERM DEBT - NCN	\$249,431	5.25%	0.00%	0.00%
10			0.00%	0.00%	0.00%
11	TOTAL	<u>\$4,746,758</u>	<u>100.00%</u>		<u>6.95%</u>

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 YEARTYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

LINE NO	ISSUE (1)	ISSUE DATE (2)	MATURITY DATE (3)	PRINCIPAL OUTSTANDING 12/31/1999 (4)	(PREMIUM) DISCOUNT (5)	ISSUING EXPENSE (6)	NET (5)+(6) (7)	LIFE (YEARS) (8)	AMORTIZATION (7)/(8) (9)	INTEREST (10)	ANNUAL TOTAL COST (9)+(10) (11)
1	NONE										
2											
3											
4											
5											
6											
7	TOTAL			\$0	\$0	\$0	\$0		\$0	\$0	\$0
8	UNAMORTIZED PREMIUM, DISCOUNT, AND ISSUE EXPENSE			\$0							
9	NET			\$0							
10	EMBEDDED COST OF LONG-TERM DEBT (11)/(4)			0.00%							

SCHEDULE D-2

LONG-TERM DEBT OUTSTANDING

PAGE 2 OF 2

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 12/31/99
WITNESS ROBERSON

COMPANY ST JOE NATURAL GAS COMPANY

DOCKET NO 001447-GU

NARRATIVE EXPLANATION

1 NONE

2

YEAR BEGINNING MARCH 1

REDEMPTION PRICE

3

4

5

SUPPORTING SCHEDULES

RECAP SCHEDULES

SCHEDULE D-3

SHORT TERM DEBT

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

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: 12/31/99
WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 001447-GU

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	MARGARET COSTIN	516,125	12/29/2001	\$150,000	10.75%
2		\$16,125		\$150,000	10.75%

SUPPORTING SCHEDULES: B-1 p.2

RECAP SCHEDULES: D-1 p.1

SCHEDULE D-4

PREFERRED STOCK

PAGE 1 OF 1

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: 12/31/99

COMPANY: ST JOE NATURAL GAS COMPANY

WITNESS: ROBERSON

DOCKET NO.: 001447-GU

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)
NO PREFERRED STOCK ISSUED										

SUPPORTING SCHEDULES: B-1 p.2

RECAP SCHEDULES: D-1 p.1

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

COMPANY: ST JOE NATURAL GAS COMPANY

HISTORIC BASE YEAR DATA: 12/31/99

HISTORIC BASE YR - 1: 12/31/98

HISTORIC BASE YR - 2: 12/31/97

HISTORIC BASE YR - 3: 12/31/96

DOCKET NO.: 001447-GU

WITNESS: ROBERSON

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	NO COMMON STOCK HAS BEEN ISSUED FOR 1996 - 1999							
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								

SUPPORTING SCHEDULES:

RECAP SCHEDULES: D-1 p.1

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY ST JOE NATURAL GAS COMPANY
 DOCKET NO.: 001447-GU

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 REFUNDS.

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

LINE NO.	MONTH & YEAR (1)	CUSTOMER DEPOSITS @ 6.0% (2)	CUSTOMER DEPOSITS @ 7.0% (3)	INACTIVE CUSTOMER DEPOSITS (4)	TOTAL	INTEREST EXPENSE (2)*(6%/12) (6)	INTEREST EXPENSE (3)*(7%/12) (7)	TOTAL INTEREST (6)+(7) (8)	
					CUSTOMER DEPOSITS (2)+(3)+(4) (5)				
1	Dec-98	\$26,084	\$0	\$0	\$26,084	130	-	130	
2	Jan-99	\$26,354	\$0	\$0	\$26,354	132	-	132	
3	Feb-99	\$26,584	\$0	\$0	\$26,584	133	-	133	
4	Mar-99	\$27,074	\$0	\$0	\$27,074	135	-	135	
5	Apr-99	\$26,814	\$0	\$0	\$26,814	134	-	134	
6	May-99	\$27,589	\$0	\$0	\$27,589	138	-	138	
7	Jun-99	\$27,072	\$0	\$0	\$27,072	135	-	135	
8	Jul-99	\$26,532	\$0	\$0	\$26,532	133	-	133	
9	Aug-99	\$26,082	\$0	\$0	\$26,082	130	-	130	
10	Sep-99	\$25,372	\$0	\$0	\$25,372	127	-	127	
11	Oct-99	\$25,842	\$0	\$0	\$25,842	129	-	129	
12	Nov-99	\$25,707	\$0	\$0	\$25,707	129	-	129	
13	Dec-99	\$25,707	\$0	\$0	\$25,707	129	-	129	
14				13-MONTH AVG.	\$26,370	12-MONTH TOTAL	\$1,584	\$0	\$1,584
15			EFFECTIVE INTEREST RATE		6.01%				

NARRATIVE DESCRIPTION

SEE ATTACHED SHEETS

SCHEDULE D-7

SOURCES AND USES OF FUNDS

PAGE 1 OF 1

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: 12/31/99
WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

YEAR ENDING 12/31/99

LINE
NO.

<i>Operating Activities</i>		
1	Net Income	\$ (5,075)
	Adjustments to reconcile net income to net operating cash:	
2	Depreciation and amortization	231,093
3	Accounts receivable	(208,955)
4	Allowance for Doubtful Accounts	197,419
5	Inventory, materials, supplies and storage gas	(4,953)
6	Prepaid Income Taxes	(26,597)
7	Other Prepaid Expenses	(2,211)
8	Other Assets	(40,000)
	Accounts Payable	14,380
9	Customer Deposits	(377)
10	Accrued Interest	-
11	Accrued Taxes Payable	(13,069)
12	Deferred Income Taxes	6,442
13	Deferred Credits	10,425
14	Accrued Pension Contribution	(41,976)
15	Other Liabilities	(51,995)
16		-
17	Net cash provided by operating activities	64,511
<i>Investing Activities</i>		
	Property, plant and equipment expenditures, net	(120,965)
	Construction in Process Placed in Service	1,097
	Salvage	12,000
	Cost of Removal	(1,894)
18		
19	Net cash used by investing activities	(109,762)
<i>Financing Activities</i>		
20	Dividends Paid	(150,075)
21	Net cash used by financing activities	(150,075)
22	Net Increase (Decrease) in Cash and Cash Equivalents	(195,326)
23	Cash and Cash Equivalents at Beginning of Year	465,156
24	Cash and Cash Equivalents at End of Year	\$ 272,830

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: ST JOE NATURAL GAS COMPANY
DOCKET NO.: 001447-GU

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

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

	NARRATIVE DESCRIPTION	Date of Issuance	Date of Maturity	Amount	Rate	Purpose
1	NONE					
2						
3						
4						

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SCHEDULE D-9

SUBSIDIARY INVESTMENTS

PAGE 1 OF 1

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 13-MONTH AVERAGE BALANCE FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN

COMPANY ST JOE NATURAL GAS COMPANY

HISTORIC BASE YEAR DATA: 12/31/99

HISTORIC BASE YR - 1: 12/31/98

HISTORIC BASE YR - 2: 12/31/97

HISTORIC BASE YR - 3: 12/31/96

DOCKET NO.. 001447-GU

WITNESS. ROBERSON

LINE NO.	SUBSIDIARY NAME (1)	YEAR OF FORMATION (2)	SOURCE OF INVESTMENT (3)	1996	1997	1998	1999
1	NOT APPLICABLE						
2							
3							
4							
5							
6							
7							

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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: 12/31/99
 WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-CU

YEAR ENDED 12/31/99

LINE NO.	TOTAL COMPANY CAPITAL STRUCTURE		RECONCILING ADJUSTMENTS*		RECONCILED CAPITAL STRUCTURE**	
	COMPONENT	PER BOOKS	RECONCILING ITEMS	SPECIFIC PRORATA	COMPONENT	ADJUSTED
1	COMMON EQUITY	\$2,374,810	SEE SCHEDULE D-1, PAGE 1	(\$85,760)	COMMON EQUITY	\$2,289,050
2	LONG TERM DEBT	\$0	SEE SCHEDULE D-1, PAGE 1	\$0	LONG TERM DEBT	\$0
3	SHORT TERM DEBT	\$150,000	SEE SCHEDULE D-1, PAGE 1	(\$813)	SHORT TERM DEBT	\$149,187
4	CUSTOMER DEPS.	\$26,370	SEE SCHEDULE D-1, PAGE 1	(\$143)	CUSTOMER DEPS.	\$26,227
5	OTHER DEFERRED CREDIT - FCP	\$1,578,595	SEE SCHEDULE D-1, PAGE 1	\$0	OTHER DEFERRED CRE	\$1,578,595
6	OTHER DEFERRED CREDIT - GCI	\$22,393	SEE SCHEDULE D-1, PAGE 1	\$0	OTHER DEFERRED CRE	\$22,393
7	DEFERRED INC. TAX	\$287,827	SEE SCHEDULE D-1, PAGE 1	\$0	DEFERRED INC. TAX	\$287,827
8						
9						
10	TOTAL	\$4,439,995		(\$86,716)	TOTAL	\$4,353,279

* LIST CORRESPONDING ADJUSTMENTS TO RATE BASE

** THIS SCHEDULE MUST EQUAL JURISDICTIONAL RATE BASE

FLORIDA PUBLIC SERVICE COMMISSION

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 12/31/99

HISTORIC BASE YR - 1: 12/31/98

WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

		3 PREVIOUS CALENDAR YEARS			MONTH AND YEAR ENDED 12/99		
LINE NO.	INDICATOR	1995	1996	1997	PRIOR YEAR	HISTORIC BASE YEAR CURRENT RATE	HIS. BASE YR. PROPOSED RATES
INCLUDING ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION							
1	EARNINGS BEFORE INTEREST (INCLUDING AFUDC)	\$680,038	\$609,339	\$110,084	\$222,698	\$11,985	(\$93,212)
2	DEBT PORTION OF ALLOW. FOR FUNDS USED DURING CONSTR.	0	0	0	0	0	0
3	INCOME TAXES	(192,937)	(173,262)	0	(48,336)	0	50,395
4	EARNINGS BEFORE INTEREST AND TAXES (1)+(2)+(3)	487,099	436,077	110,084	174,362	11,985	(42,817)
5	INTEREST (BEFORE DEDUCTING AFUDC)	166,803	148,420	152,275	61,634	17,059	40,708
6	PRE-TAX INTEREST COVERAGE RATIO (4)/(5)	2.9202	2.9381	0.7229	2.8290	0.7026	-1.0518
7	EARNINGS AFTER INTEREST, AFTER TAXES (4)-(3)-(5)	\$513,233	\$460,919	(\$42,191)	\$161,064	(\$5,074)	(\$133,920)
8	PREFERRED DIVIDENDS	0	0	0	0	0	0
9	PREFERRED DIVIDENDS COVERAGE RATIO (7)/(8)	N/A	N/A	N/A	N/A	N/A	N/A
EXCLUDING ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION							
10	EARNINGS BEFORE INTEREST (INCLUDING OTHER AFUDC)	\$680,036	\$609,339	\$110,084	\$222,698	\$11,985	-\$93,212
11	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	0	0	0	0	0	0
12	INCOME TAXES	(192,937)	(173,262)	0	(48,336)	0	50,395
13	EARNINGS BEFORE INTEREST AND TAXES (10)-(11)+(12)	487,099	436,077	110,084	174,362	11,985	(42,817)
14	INTEREST (BEFORE DEDUCTING ALLOWANCE BORROWED FUDC)	166,803	148,420	152,275	61,634	17,059	40,708
15	PRE-TAX INTEREST COVERAGE RATIO (13)/(14)	2.9202	2.9381	0.7229	2.8290	0.7026	-1.0518
16	EARNINGS AFTER INTEREST, AFTER TAXES (13)-(12)-(14)	\$513,233	\$460,919	(\$42,191)	\$161,064	(\$5,074)	(\$133,920)
17	PREFERRED DIVIDENDS	0	0	0	0	0	0
18	PREFERRED DIVIDEND COVERAGE RATIO (16)/(17)	N/A	N/A	N/A	N/A	N/A	N/A

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-6

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/99

HISTORIC BASE YR - 1 12/31/98

WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO : 001447-GU

LINE NO.	INDICATOR	3 PREVIOUS CALENDAR YEARS			MONTH AND YEAR ENDED 12/99		
		1995	1996	1997	1998 PRIOR YEAR	HISTORIC BASE YEAR CURRENT RATE	HISTORIC BASE YEAR PROPOSED RATES
	FUNDS FROM CURRENT OPERATIONS:						
1	NET INCOME	\$513,233	\$460,919	(\$42,191)	\$161,064	(\$5,074)	(\$83,809)
2	DEPRECIATION AND AMORTIZATION	196,580	204,645	223,034	228,304	231,093	243,307
3	ITC (NET)	0	0	0	0	0	0
4	DEFERRED TAXES (NET)	38,839	55,148	48,818	32,981	6,442	11,289
5	AFUDC	0	0	0	0	0	0
6	TOTAL FUNDS FROM CURRENT OPERATION (1)+(2)+(3)+(4)-(5)	748,652	720,712	229,661	422,349	232,461	170,787
7	RETIREMENTS AND REDEMPTIONS	0	0	0	0	0	0
8	DIVIDENDS (PREFERRED AND COMMON)	150,075	150,075	150,075	150,075	150,075	150,075
9	TOTAL FUNDS GENERATED INTERNALLY (6)-(7)-(8)	598,577	570,637	79,586	272,274	82,386	20,712
10	CONSTRUCTION EXPENDITURES (EXCLUDING AFUDC)	531,585	681,946	697,073	66,301	109,762	249,093
11	PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY (9)/(10)	112.58%	83.68%	11.42%	410.66%	75.06%	8.31%

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-6

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 12/31/99

HISTORIC BASE YR - 1. 12/31/98

WITNESS. ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO : 001447-GU

LINE NO	INDICATOR	3 PREVIOUS CALENDAR YEARS			MONTH AND YEAR ENDED 12/99		
		1995	1996	1997	PRIOR YEAR	HISTORIC BASE YEAR CURRENT RATE	HISTORIC BASE YEAR PROPOSED RATES
1	ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION	\$0	\$0	\$0	\$0	\$0	\$0
2	DEFERRED TAXES ON DEBT COMPONENT OF AFUDC	0	0	0	0	0	0
3	NET ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (1)-(2)	0	0	0	0	0	0
4	INCOME AVAILABLE FOR COMMON	513,233	460,919	(42,191)	161,064	(5,074)	(133,920)
5	AFUDC AS A PERCENTAGE OF INCOME AVAILABLE FOR COMMON (3)/(4)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-6

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

COMPANY: ST JOE NATURAL GAS COMPANY

HISTORIC BASE YEAR DATA: 12/31/99

DOCKET NO.: 001447-GU

HISTORIC BASE YR - 1: 12/31/98

HISTORIC BASE YR - 2: 12/31/97

HISTORIC BASE YR - 3: 12/31/96

HISTORIC BASE YR - 4: 12/31/95

WITNESS: ROBERSON

LINE NO	INDICATORS	12/31/1995	12/31/1996	12/31/1997	12/31/1998	12/31/1999
		HBV-4 (1)	HBV-3 (2)	HBV-2 (3)	HBV-1 (4)	HISTORIC BASE YEAR (5)
1	MARKET/BOOK RATIO	N/A				
2	AVERAGE PRICE/EARNING RATIO					
3	AVERAGE PRE-TAX INTEREST COVERAGE (INCLUDING AFUDC)					
4	AVERAGE PRE-TAX INTEREST COVERAGE (EXCLUDING AFUDC)					
5	EARNED RETURNS ON AVERAGE BOOK EQUITY					
6	DIVIDENDS/SHARE					
7	EARNINGS/SHARE					
8	AVERAGE MARKET VALUE/SHARE					
9						

*HISTORICAL ONLY

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

ST JOE NATURAL GAS COMPANY, INC
DOCKET NO. 001447-GU
MINIMUM FILING REQUIREMENTS
INDEX

COST OF SERVICE SCHEDULES - PAGE 1

SCHEDULE NO.	TITLE	PAGE
E-1	COST OF SERVICE	105
E-1	COST OF SERVICE (CONT)	106
E-1	COST OF SERVICE (CONT)	107
E-2	COST OF SERVICE - REVENUES CALCULATED AT PRESENT RATES	108
E-2	COST OF SERVICE - REVENUES CALCULATED AT PRESENT RATES ADJUSTED FOR GROWTH ONLY AND FINAL RATES	109
E-3	COST STUDY - CONNECTIONS AND RECONNECTIONS - RESIDENTIAL	110
E-3	COST STUDY - CONNECTIONS AND RECONNECTIONS - COMMERCIAL	111
E-3	COST STUDY - DISCONNECTION AND RECONNECTIONS - RESIDENTIAL	112
E-3	COST STUDY - DISCONNECTION AND RECONNECTIONS - COMMERCIAL	112
E-3	COST STUDY - COST OF COLLECTION IN LIEU OF DISCONNECTION	113
E-3	COST STUDY - ADMINISTRATIVE COST FOR NAME AND ADDRESS CHANGES	114
E-4	COST OF SERVICE - SYSTEM PEAK MONTH SALES BY RATE CLASS	115
E-5	COST OF SERVICE - RESIDENTIAL / MONTHLY BILL COMPARISON	116
E-5	COST OF SERVICE - COMMERCIAL / MONTHLY BILL COMPARISON	117
E-5	COST OF SERVICE - LG COMMERCIAL / MONTHLY BILL COMPARISON	118
E-5	COST OF SERVICE - INTERRUPTIBLE / MONTHLY BILL COMPARISON	119

ST JOE NATURAL GAS COMPANY, INC
DOCKET NO. 001447-GU
MINIMUM FILING REQUIREMENTS
INDEX

COST OF SERVICE SCHEDULES - PAGE 2

SCHEDULE NO.	TITLE	PAGE
E-5	COST OF SERVICE - FIRM TRANSPORT / MONTHLY BILL COMPARISON	120
E-5	COST OF SERVICE - INTER TRANSPORT / MONTHLY BILL COMPARISON	121
E-6	DERIVATION OF OVERALL COST OF SERVICE - RATE BASE	122
E-6	DERIVATION OF OVERALL COST OF SERVICE - RATE BASE (CONT)	123
E-6	DERIVATION OF OVERALL COST OF SERVICE - OPERATING AND MAINTENANCE	124
E-6	DERIVATION OF OVERALL COST OF SERVICE - OPERATING AND MAINTENANCE (CONT)	125
E-6	DERIVATION OF OVERALL COST OF SERVICE - OPERATING AND MAINTENANCE (CONT)	126
E-7	COST STUDY - METER SET	127
E-8	COST STUDY - DERIVATION OF FACILITIES	128
E-9	COST STUDY - TARIFF SHEETS	129

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE
UNDER PRESENT RATES.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
PROJECTED TEST YEAR: 12/31/01
WITNESS: HOUSEHOLDER

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

LINE NO.	6.00 0.24146 RESIDENTIAL	12.00 0.29878 COMMERCIAL	35.00 0.10064 LG COMMERCIAL	INTERR & LG INTERR	1,000.00 0.0407 FIRM TRANSPORT	1,000.00 0.0407 INTERR TRANSPORT	SPECIAL CONTRACT	OTHER REVENUE	TOTAL
1	NO. OF BILLS	37,814	2,446	537	0	12	60		40,869
2	THERM SALES	948,524	73,683	241,115	21,038	250,999	9,623,626		11,158,985
3	UNBILLED THERM SALES	0	0	0	0	0	0	0	0
4	TOTAL THERM SALES	948,524	73,683	241,115	21,038	250,999	9,623,626	0	11,158,985
5	CUSTOMER CHARGE REVENUE	214,209	\$27,535	\$17,745	\$0	\$12,000	\$40,320	\$0	\$311,809
6	BASE NON-FUEL REVENUE	193,298	18,729	22,275	880	10,466	399,630	0	645,278
7	UNBILLED BASE NON-FUEL REVENUE	0	0	0	0	0	0	0	0
8	TOTAL BASE NON-FUEL REVENUE	\$407,507	\$46,264	\$40,020	\$880	\$22,466	\$439,950	\$0	\$957,087
9	FUEL REVENUE	329,313	24,584	78,214	11,418	0	0	0	443,529
10	UNBILLED FUEL REVENUE	0	0	0	0	0	0	0	0
11	TOTAL FUEL REVENUE	\$329,313	\$24,584	\$78,214	\$11,418	\$0	\$0	\$0	\$443,529
12	OTHER REVENUE (1)	0	0	0	0	0	0	54,146	54,146
13	TOTAL REVENUE	\$736,820	\$70,848	\$118,234	\$12,298	\$22,466	\$439,950	\$0	\$1,454,762

(1) OTHER REVENUE (regulated only):

14	SERVICE CHARGES #488	\$7,950
15	LATE CHARGES - RES, COMM, TRANS	\$13,382
16	FCPC LATE FEES	31,430
17	FRANCHISE FEE	1,384
18		
19		
20		
21		
22	TOTAL	\$54,146

RECONCILING ITEMS:

FL COAST PAPER WRITE OFF 195,609

Note: Historical operating revenues are calculated using a blend of the rates in effect during the year. Per Restructuring Order No. PSC-97-0526-FOF-GU

TOTAL REVENUE (PER SCHEDULE C-3)

\$1,650,371

SUPPORTING SCHEDULES: C-3, C-4

RECAP SCHEDULES: E-2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE
UNDER PRESENT RATES, ADJUSTED FOR GROWTH IN BILLS
AND THERMS, WITHOUT ANY RATE INCREASE.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/99

PROJECTED TEST YEAR: 12/31/01

WITNESS: HOUSEHOLDER

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

LINE NO.		RESIDENTIAL	COMMERCIAL	LG COMMERCIAL	INTERR & LG INTERR	FIRM TRANSPORT	INTERR TRANSPORT	SPECIAL CONTRACT	OTHER REVENUE	TOTAL
23	NO. OF BILLS	39,004	2,578	449	0	12	36		0	42,079
24	THERM SALES	1,126,382	99,690	220,733	N/A	338,278	9,698,160		0	11,483,243
25	UNBILLED THERM SALES	0	0	0	0	0	0	0	0	0
26	TOTAL THERM SALES	1,126,382	99,690	220,733	0	338,278	9,698,160	0	0	11,483,243
27	CUSTOMER CHARGE REVENUE	\$ 234,024	\$ 30,936	\$ 15,715	\$ -	\$ 12,000	\$ 36,000	\$ -	\$ -	\$ 328,675
28	BASE NON-FUEL REVENUE	\$ 271,976	\$ 29,783	\$ 22,215	\$ -	\$ 13,768	\$ 394,715	\$ -	\$ -	\$ 732,457
29	UNBILLED BASE NON-FUEL REVENUE	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
30	TOTAL BASE NON-FUEL REVENUE	\$ 506,000	\$ 60,719	\$ 37,930	\$ -	\$ 25,768	\$ 430,715	\$ -	\$ -	\$ 1,061,132
31	OTHER REVENUE								\$ 21,023	\$ 21,023
32	TOTAL REVENUE	\$ 506,000	\$ 60,719	\$ 37,930	\$ -	\$ 25,768	\$ 430,715	\$ -	\$ 21,023	\$ 1,082,155
33	DIFF. IN NO. OF BILLS	1,190	132	(88)	0	0	(24)	0	0	1,210
34	DIFF. IN THERM SALES	177,858	26,007	(20,382)	(21,038)	87,279	74,534	0	0	324,258
35	DIFF. IN CUSTOMER CHARGE REVENUE	\$19,815	\$3,401	(\$2,030)	\$0	\$0	(\$4,320)	\$0	\$0	\$16,866
36	DIFF. IN BASE NON-FUEL REVENUE	\$312,702	\$41,990	\$15,655	(\$880)	\$15,302	\$31,085	\$0	\$0	\$415,854
37	DIFF. IN OTHER REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$33,123)	(\$33,123)
38	DIFF. IN TOTAL REVENUE	\$332,517	\$45,391	\$13,625	(\$880)	\$15,302	\$26,765	\$0	(\$33,123)	\$399,597

NOTE: DIFFERENCE IN OTHER REVENUES: FCPC - LATE FEE 31430.00
FRANCHISE FEE 1384.00

SUPPORTING SCHEDULES: G-6 p.2

RECAP SCHEDULES: E-2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE
UNDER PROPOSED RATES.

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/01

COMPANY: ST JOE NATURAL GAS COMPANY

WITNESS: HOUSEHOLDER

DOCKET NO.: 001447-GU

LINE NO		RESIDENTIAL	COMMERCIAL	LG COMMERCIAL	INTERR & LG INTERR	FIRM TRANSPORTATION	INTERRUPTIBLE TRANSPORTATION	OTHER REVENUE	TOTAL
39	NO. OF BILLS (1)	39,004	2,578	449	0	12	36	0	42,079
40	THERM SALES (2)	1,126,382	99,690	220,733	N/A	338,278	9,698,160	0	11,483,243
41	CUSTOMER CHARGE REVENUE	468,048	30,936	17,960	0	12,000	36,000	\$ -	\$564,944
42	BASE NON-FUEL REVENUE	577,006	51,068	66,219	0	40,058	289,228	\$ -	1,023,579
43	FUEL REVENUE	\$ 754,113	\$ 66,742	\$ 147,781	\$ -	\$ -	\$ 0	\$ 0	968,636
44	OTHER REVENUE (3)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	45,553	45,553
45	TOTAL REVENUE	\$ 1,799,167	\$ 148,746	\$ 231,960	\$ -	\$ 52,058	\$ 325,228	\$ 45,553	\$ 2,602,711
INCREASE									
46	DOLLAR AMOUNT (41+42-8) (4)	\$ 637,547	\$ 35,740	\$ 44,159	\$ (880)	\$ 29,592	\$ (114,722)	\$ -	\$ 631,436
47	DOLLAR AMOUNT (41+42-30) (5)	\$ 539,054	\$ 21,284	\$ 46,249	\$ -	\$ 26,290	\$ (105,487)	\$ -	\$ 527,391
48	% NON-FUEL ((41+42)/8)	256.45%	177.25%	210.34%	0.00%	231.72%	73.92%	#DIV/0!	165.97%
49	% TOTAL (45/13)	244.18%	209.95%	196.19%	0.00%	231.72%	73.92%	84.13%	178.91%

(1) REFLECTS INCREASE IN BILLS FOR THE YEAR THE NEW RATES ARE EXPECTED TO BE IN EFFECT.

(2) REFLECTS INCREASE IN CONSUMPTION FOR THE YEAR THE NEW RATES ARE EXPECTED TO BE IN EFFECT.

(3) IDENTIFY OTHER REVENUE

(4) HISTORIC BASE YEAR VS PROJECTED TEST YEAR

(5) HISTORIC BASE YEAR ADJUSTED FOR GROWTH VS PROJECTED TEST YEAR

SERVICE CHARGES	PRESENT			PROPOSED			INCREASE		
	NUMBER	CHARGE	REVENUE	NUMBER	CHARGE	REVENUE	NUMBER	CHARGE	REVENUE
50 CONNECTION CHARGE-RESIDENTIAL	580	\$10.00	\$5,800	784	\$30.00	\$23,520	204	\$20.00	\$17,720
51 CONNECTION CHARGE-COMMERCIAL	15	\$10.00	\$150	15	\$60.00	\$900	0	\$50.00	\$750
52 RECONNECTION CHARGE-RESIDENTIAL	165	\$10.00	\$1,650	180	\$30.00	\$5,400	15	\$20.00	\$3,750
53 RECONNECTION CHARGE-COMMERCIAL	15	\$10.00	\$150	15	\$60.00	\$900	0	\$50.00	\$750
54 COLLECTION IN LIEU OF DISCONNECT	0	\$10.00	\$0	15	\$15.00	\$225	15	\$5.00	\$225
55 CHANGE OF ACCOUNT	0	\$0.00	\$0	25	\$15.00	\$375	25	\$15.00	\$375
56 RETURN CHECK CHARGE	64	\$10.00	\$640	64	\$25.00	\$1,600	0	\$15.00	\$960
57 LATE FEE	4,211	3.00	\$12,633	4,211	\$3	\$12,633	0	\$0.00	(\$0)
TOTAL	5,050		\$21,023	5,309		\$ 45,553	259		\$ 24,530

SUPPORTING SCHEDULES: G-6 p 2, H-1 p 1

RECAP SCHEDULES: E-2, H-2 p 5, H-3 p 3

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY ST JOE NATURAL GAS COMPANY
 DOCKET NO 001447-GU

EXPLANATION PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES
 ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES
 AS PROPOSED

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/99
 PROJECTED TEST YEAR 12/31/01
 WITNESS HOUSEHOLDER

RATE SCHEDULE	PRESENT RATE STRUCTURE			PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE		
	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
RESIDENTIAL									
CUSTOMER CHARG	37,814	\$5.68	\$214,209	39,004	\$6.0000	\$234,024	39,004	\$12.0000	\$468,048
ENERGY CHARGE	948,524	\$0.20379	193,298	1,126,382	\$0.24146	271,978	1,126,382	\$0.5123	577,008
TOTAL			<u>\$407,507</u>			<u>\$506,000</u>			<u>\$1,045,054</u>
SMALL COMMERCIAL									
CUSTOMER CHARG	2,448	\$11.26	\$27,535	2,578	\$12.0000	\$30,938	2,578	\$12.0000	\$30,938
ENERGY CHARGE	73,883	\$0.25418	18,729	99,690	\$0.29676	29,783	99,690	\$0.5123	51,068
TOTAL			<u>\$46,264</u>			<u>\$60,719</u>			<u>\$82,004</u>
COMMERCIAL									
CUSTOMER CHARG	537	\$33.04	\$17,745	449	\$35.0000	\$15,715	449	\$40.0000	\$17,960
ENERGY CHARGE	241,115	\$0.06238	22,275	220,733	\$0.10064	22,215	220,733	\$0.3000	66,219
TOTAL			<u>\$40,020</u>			<u>\$37,930</u>			<u>\$84,179</u>
INTERR & LG INTERR									
CUSTOMER CHARG	0	#DIV/0!	\$0			\$0			\$0
ENERGY CHARGE	21,036	\$0.04163	880	N/A		0	N/A		0
TOTAL			<u>\$880</u>			<u>\$0</u>			<u>\$0</u>
LG COMMER/FTS									
CUSTOMER CHARG	12	\$1,000.00	\$12,000	12	\$1,000.0000	\$12,000	12	\$1,000.0000	\$12,000
ENERGY CHARGE	250,999	\$0.04170	10,468	338,278	\$0.0407	13,768	338,278	\$0.1184	40,058
TOTAL			<u>\$22,468</u>			<u>\$25,768</u>			<u>\$52,058</u>
CTS									
CUSTOMER CHARG	80	\$672.00	\$40,320	38	\$1,000.0000	\$38,000	36	\$1,000.0000	\$36,000
ENERGY CHARGE	9,823,826	\$0.04153	399,630	9,698,160	\$0.0407	394,715	9,898,160	\$0.0298	289,228
TOTAL			<u>\$439,950</u>			<u>\$430,715</u>			<u>\$325,228</u>
TOTAL	11,158,985		\$957,087	11,483,243		\$1,061,132	11,483,243		\$1,588,523

SUPPORTING SCHEDULES E-1, H-1 p.1

RECAP SCHEDULES

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE INITIAL
CONNECTION OF A RESIDENTIAL CUSTOMER

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/99

COMPANY: ST JOE NATURAL GAS COMPANY

WITNESS: HOUSEHOLDER

DOCKET NO 001447-GU

DESCRIPTION	TIME INVOLVED	COST
1 CUSTOMER CONTACT:		
Customer Service Office- One or more contacts by developer/builder/residential customer, contact made in person or by phone at a rate of 10.44 per hour.		
Application, update UMS system, process cash deposit or provide information for letter of credit, schedule day and time of call	25 minutes	4.35
Issue order, forward order to dispatcher to be placed on schedule	25	
Process completed order in UMS for proper billing, invoice turn on fee, and file.		
2 CONNECTION AT SITE:		
One way travel time at an average rate of 11.75 per hour.	20 minutes	3.92
Contact customer at site, evaluate job, identify meter location and evaluate condition of meter, regulator and installation at \$11.75 per hour.	10 minutes	1.96
Unlock meter, pressure test system for 10 minutes, light and/or cycle all appliances making necessary adjustments to equipment, have customer or agent witness odorant test, complete paper work.	29 minutes	5.68
	59	
Vehicle expenses (.0439 per minute)		2.59
3 MATERIALS AND SUPPLIES:		
Customer Information Packet		
4 OVERHEADS:		
Insurances and employee benefits at 43% of each hourly rate applied to the time involved per function.		6.84
5 SUPERVISION/ADMINISTRATION:		
Allocation of Dispatcher, Senior Customer Service Representative, Service Coordinator and Customer Services Manager payroll per function.		9.25
15 Minutes at \$36.98 hr.		
6 OUTSIDE CONTRACTOR COST:		
7 OTHER:		
(EXPLAIN)		
8 TOTAL COST OF CONNECTING INITIAL SERVICE		<u>\$34.58</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: H-1 p.1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE INITIAL
CONNECTION OF A COMMERCIAL CUSTOMER

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/99

COMPANY: ST JOE NATURAL GAS COMPANY

WITNESS: HOUSEHOLDER

DOCKET NO. 001447-GU

DESCRIPTION	TIME INVOLVED	COST
1 CUSTOMER CONTACT:		
Customer Service Office- One or more contacts made by commercial customer; contact made in person or by phone at a rate of 10.44 per hour.		
Application, update UMS system, process cash deposit or provide information for letter of credit, schedule first call, issue orders, forward order to dispatcher, process completed orders in UMS for proper billing		
Invoice turn on fee and file order Most commercial customers require the service tech to make two calls- to meet with a fire marshall or to provide support to to equipment installers and/or contractors before gas is left on	25	4 35
Provide information to Insurance or Banking establishment if bond or letter of credit is chosen in lieu of cash deposit.	<u>25</u>	
2 CONNECTION AT SITE:		
One way travel time at an average rate of 11 75 per hour for 1 5 Service Techs	21	6 17
Contact Customer at site, evaluate job, identify meter set area.	16	4 70
Unlock gas meter and start pressure test, ask about scheduling meeting with Fire Marshall make pressure test of system, cycle all appliances, make necessary adjustments to equipment, have customer or agent witness odorant test, fill out paper work Based on 1 5 Service Techs.	67	19 68
	<u>104</u>	
Vehicle expense (.0439 per min)		4 57
3 MATERIALS AND SUPPLIES:		
New Customer Folder		
4 OVERHEADS:		
Insurances and employee benefits at 43% of each hourly rate applied to the time involved per function.		15 01
5 SUPERVISION/ADMINISTRATION:		
Allocation of Dispatcher, Senior Customer Service Representative, Service Coordinator and Customer Services Manager payroll per function 25 minutes at \$36 98 hr.		15 41
6 OUTSIDE CONTRACTOR COST:		
7 OTHER. (EXPLAIN)		
8 TOTAL COST OF CONNECTING INITIAL SERVICE		<u>\$69 88</u>

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY ST JOE NATURAL GAS COMPANY
 DOCKET NO. 001447-GU

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE
 RECONNECTION OF A RESIDENTIAL CUSTOMER AFTER DISCONNECTION
 FOR CAUSE

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

DESCRIPTION	TIME INVOLVED	COST
1 CUSTOMER CONTACT:		
Customer Service Office- One or more contacts by residential customer; contact made in person or by phone at a rate of 10.44 per hour		
Balance inquiries, process payment and possible new cash deposit		
Schedule day and time of service call, issue order,	15 minutes	2.61
forward order to dispatcher to be placed on schedule. Process	15	
completed order in UMS for proper billing, invoice turn on fee, and file.		
2 CONNECTION AT SITE:		
One way travel time at an average rate of 11.75 per hour.	19 minutes	3.72
Contact customer at site, evaluate job, identify meter set area at 11.75 per hour	10 minutes	1.96
Unlock meter, pressure test system, light and/or cycle all appliances, making necessary adjustments to equipment, have customer or agent witness odorant test, fill out paper work	29 minutes	5.68
	58	
Vehicle expenses (.0439 per min)		2.55
3 MATERIALS AND SUPPLIES:		
none		
4 OVERHEADS:		
Insurances and employee benefits at 43% of each hourly rate applied to the time involved per function		5.16
5 SUPERVISION/ADMINISTRATION:		
Allocation of Dispatcher, Senior Customer Service Representative, Service Coordinator and Customer Services Manager payroll per function		9.25
6 OUTSIDE CONTRACTOR COST:		
7 OTHER:		
(EXPLAIN)		
8 TOTAL COST OF RECONNECTING SERVICE AFTER DISCONNECTION FOR CAUSE.		<u>\$30.92</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: H-1 p 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE
RECONNECTION OF A COMMERCIAL CUSTOMER AFTER DISCONNECTION
FOR CAUSE

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/99

COMPANY: ST JOE NATURAL GAS COMPANY

WITNESS: HOUSEHOLDER

DOCKET NO. 001447-GU

DESCRIPTION	TIME INVOLVED	COST
1 CUSTOMER CONTACT:		
Customer Service Office- One or more contacts made by commercial customer; contact made in person or by phone at a rate of 11.75 per hour. Payment inquiries, update UMS system, process cash payment or credit card payment, schedule first call, issue orders, forward order to dispatcher, process completed orders in UMS for proper billing. Invoice turn on fee and file order. Re-evaluate security deposit.	15	2.61
	<u>15</u>	
2 CONNECTION AT SITE:		
One way travel time at an average rate of 11.75 per hour for 1.5 Service Techs.	21	6.17
Contact Customer at site, evaluate job, identify meter set area.	16	4.70
Unlock gas meter and start pressure test, make pressure test of system, cycle all appliances, make necessary adjustments to equipment, have customer or agent witness odorant test, fill out paper work. Based on 1.5 Service Techs.	57	16.74
	<u>94</u>	
Vehicle expenses (.0439 per min)		4.13
3 MATERIALS AND SUPPLIES:		
New Customer Folder		
4 OVERHEADS:		
Insurances and employee benefits at 43% of each hourly rate applied to the time involved per function.		13.00
5 SUPERVISION/ADMINISTRATION:		
Allocation of Dispatcher, Senior Customer Service Representative, Service Coordinator and Customer Services Manager payroll per function.		15.41
6 OUTSIDE CONTRACTOR COST:		
7 OTHER (EXPLAIN)		
8 TOTAL COST OF CONNECTING INITIAL SERVICE		<u>\$62.75</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: H-1 p 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE COST OF DISCONNECTING SERVICE AND
THE COST OF BILL COLLECTION IN LIEU OF DISCONNECTION

TYPE OF DATA SHOWN:

COMPANY ST JOE NATURAL GAS COMPANY

HISTORIC BASE YEAR DATA 12/31/99
WITNESS HOUSEHOLDER

DOCKET NO. 001447-GU

DESCRIPTION	DISCONNECTION OF SERVICE		BILL COLLECTION IN LIEU OF DISCONNECTION	
	TIME INVOLVED	COST	TIME INVOLVED	COST
1 CUSTOMER CONTACT: Customer Service Office will attempt one or more contacts with customer; contact is made by sending a delinquent notice or from the field at the time of attempted turn off. Issue turn off order and forward to dispatcher for scheduling. Process meter orders for proper billing and file. Charged at 10.44 per hour.	20	3.48	20	3.48
2 CONNECTION AT SITE: One way travel time at an average rate of 11.75 per hour.	20	3.92	20	3.92
Contact Customer at site. Perform collections by explaining the purpose of service call. Disclose amount past due and allow time for phone call to office. Collect cash, check or wait for business office to run credit card payment or turn off meter and lock.	15	2.94		
Turn off - meter will be turned off and locked. A information tag will be left on meter. A final meter reading will be obtained.			8	1.57
Vehicle expenses (.0439 per min)		0.66		1.34
3 MATERIAL AND SUPPLIES: None				
4 OVERHEADS: Insurances and employee benefits at 43% of each hourly rate applied to the time involved per function		2.76		2.17
5 SUPERVISION/ADMINISTRATION: Allocation of Dispatcher, Senior Customer Service Representative, Service Coordinator and Customer Services Manager payroll per function. 10 minutes at \$36.98 hr		6.16	7 min at \$36.98 h	4.31
6 OUTSIDE CONTRACTOR COST:				
7 OTHER: (EXPLAIN)				
8 TOTAL COST OF COLLECTING BILL OR DISCONNECTING SERVICE.		<u>\$19.92</u>		<u>\$16.79</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE ADMINISTRATIVE COSTS FOR NAME
AND/OR BILLING ADDRESS CHANGES. (METER READ ONLY)

TYPE OF DATA SHOWN:

COMPANY: ST JOE NATURAL GAS COMPANY

HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: HOUSEHOLDER

DOCKET NO. 001447-GU

DESCRIPTION	TIME INVOLVED	COST
1 CUSTOMER CONTACT: Customer Service Office- One or more contacts by residential customer; contact made in person or by phone at a rate of 10.44 per hour. Update UMS with customer information for new customer process new deposit. Update UMS with final information on previous customer. Schedule day and time of service call, issue two orders, forward orders to dispatcher to be placed on schedule. Process completed orders in UMS for proper billing, invoice turn on fee, and file .	25	4.35
2 METER READ AT SITE: One way travel time at an average rate of 11.75 per hour	19	3.72
Inspect meter installation for any maintenance required. Do any needed maintenance such cleaning or replacing dials. Read meter and record proper meter information.	10	1.96
Vehicle expenses (.0439 * per min)		0.44
3 MATERIALS AND SUPPLIES: New Customer Information Packet		
4 OVERHEADS: Insurances and employee benefits at 43% of each hourly rate applied to the time involved per function.		4.31
5 SUPERVISION/ADMINISTRATION: Allocation of Dispatcher, Senior Customer Service Representative, Service Coordinator and Customer Services Manager payroll per function 5 minutes at \$36.98 hr		3.08
6 OTHER: (EXPLAIN)		
7 TOTAL OF ADMINISTRATIVE COSTS FOR NAME AND/OR BILLING ADDRESS CHANGES (METER READ ONLY)		<u>\$17.86</u>

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY
 DOCKET NO.: 001447-GU

EXPLANATION: PROVIDE THE CALCULATION OF SYSTEM PEAK
 MONTH SALES BY RATE CLASS.

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

SYSTEM MONTHLY SALES

(THERMS)

YEARS ENDED - 1996 - 2001

Line No.	MONTH	1996	1997	1998	1999	PROJECTED 2001
1	JANUARY	2,918,204	2,435,206	2,044,578	893,428	1,170,828
2	FEBRUARY	2,611,335	2,068,597	1,845,813	937,602	1,087,381
3	MARCH	3,169,223	2,028,538	2,161,061	1,027,442	1,041,750
4	APRIL	1,821,963	1,258,417	1,729,953	927,802	969,589
5	MAY	2,439,180	1,134,738	1,693,552	909,907	835,880
6	JUNE	2,449,111	1,034,907	1,635,355	899,473	881,102
7	JULY	2,445,182	1,044,696	1,872,867	897,785	907,709
8	AUGUST	2,455,598	1,087,788	1,368,808	878,766	871,128
9	SEPTEMBER	2,837,651	1,406,422	933,339	893,332	858,399
10	OCTOBER	2,551,269	1,634,827	942,725	914,485	857,536
11	NOVEMBER	2,145,140	1,932,820	974,665	953,736	968,659
12	DECEMBER	2,450,185	1,760,908	1,056,449	1,027,936	1,053,282
13	TOTAL	30,094,001	18,827,664	18,259,185	11,159,894	11,483,243

CONTRIBUTION TO THE SYSTEM PEAK MONTH SALES BY RATE CLASS

Line No.	RATE CLASS	1996	1997	1998	1999	PROJECTED 2001
1	RESIDENTIAL	170,114	203,901	140,645	118,429	218,332
2	COMMERCIAL	13,591	18,788	12,218	10,081	18,538
3	LG COMMERCIAL	39,247	50,916	37,564	23,689	34,973
4	INTERR & LG INTERR	2,023,421	142,822	3,581	10,361	0
5	FIRM TRANSPORT	0	490,420	37,313	46,566	48,845
6	INTERR TRANSPORT	922,850	1,528,360	1,929,740	818,810	850,140
7						
29	TOTAL	3,169,223	2,435,207	2,161,061	1,027,936	1,170,828

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY
 DOCKET NO.: 001447-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE RESIDENTIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

PRESENT RATE SCHEDULE: RESIDENTIAL SALES SERVICE
 PROPOSED RATE SCHEDULE: RESIDENTIAL SERVICE ANNUAL THERMS

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$6.00	CUSTOMER CHARGE	\$12.00
ENERGY CHARGE	\$0.24146 PER THERM	ENERGY CHARGE	\$0.51227 PER THERM

GAS COST	\$0.65000 PER THERM
THERM USAGE INCREMENT	5 THERMS
AVERAGE USAGE PER CUSTOMER	29 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$6.00	\$6.00	\$12.00	\$12.00	100.00%	100.00%
5	\$7.21	\$10.48	\$14.56	\$17.81	102.04%	70.32%
10	\$8.41	\$14.91	\$17.12	\$23.62	103.49%	58.39%
15	\$9.62	\$19.37	\$19.68	\$29.43	104.57%	51.94%
20	\$10.83	\$23.83	\$22.25	\$35.25	105.42%	47.91%
25	\$12.04	\$28.29	\$24.81	\$41.06	106.10%	45.15%
30	\$13.24	\$32.74	\$27.37	\$46.87	106.65%	43.14%
35	\$14.45	\$37.20	\$29.93	\$52.68	107.11%	41.61%
40	\$15.66	\$41.66	\$32.49	\$58.49	107.50%	40.41%
45	\$16.87	\$46.12	\$35.05	\$64.30	107.83%	39.44%
50	\$18.07	\$50.57	\$37.61	\$70.11	108.12%	38.64%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY
 DOCKET NO: 001447-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

PRESENT RATE SCHEDULE: COMMERCIAL SALES SERVICE
 PROPOSED RATE SCHEDULE: COMMERCIAL SERVICE ANNUAL THERMS

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$12.00	CUSTOMER CHARGE	\$12.00
ENERGY CHARGE	\$0.29876 PER THERM	ENERGY CHARGE	\$0.51227 PER THERM

GAS COST	\$0.65000 PER THERM
THERM USAGE INCREMENT	5 THERMS
AVERAGE USAGE PER CUSTOMER	39 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$12.00	\$12.00	\$12.00	\$12.00	0.00%	0.00%
5	\$13.49	\$16.74	\$14.56	\$17.81	7.91%	6.38%
10	\$14.99	\$21.49	\$17.12	\$23.62	14.25%	9.94%
15	\$16.48	\$26.23	\$19.68	\$29.43	19.43%	12.21%
20	\$17.98	\$30.98	\$22.25	\$35.25	23.76%	13.79%
25	\$19.47	\$35.72	\$24.81	\$41.06	27.42%	14.94%
30	\$20.96	\$40.46	\$27.37	\$46.87	30.55%	15.83%
35	\$22.46	\$45.21	\$29.93	\$52.68	33.28%	16.53%
40	\$23.95	\$49.95	\$32.49	\$58.49	35.66%	17.10%
45	\$25.44	\$54.69	\$35.05	\$64.30	37.76%	17.57%
50	\$26.94	\$59.44	\$37.61	\$70.11	39.63%	17.96%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY
 DOCKET NO: 001447-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE LARGE COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

PRESENT RATE SCHEDULE: LARGE COMMERCIAL SALES SERVICE*
 PROPOSED RATE SCHEDULE: LARGE COMMERCIAL SERVICE ANNUAL THERMS

PRESENT RATES			PROPOSED RATES			
CUSTOMER CHARGE	\$35.00		CUSTOMER CHARGE	\$40.00		
ENERGY CHARGE	\$0.10064 PER THERM		ENERGY CHARGE	\$0.30000 PER THERM		
GAS COST			\$0.65000 PER THERM			
THERM USAGE INCREMENT			5 THERMS			
AVERAGE USAGE PER CUSTOMER			492 THERMS/MONTH			
THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$35.00	\$35.00	\$40.00	\$40.00	14.29%	N/A
5	\$35.50	\$38.75	\$41.50	\$44.75	16.89%	N/A
10	\$36.01	\$42.51	\$43.00	\$49.50	19.42%	N/A
15	\$36.51	\$46.26	\$44.50	\$54.25	21.89%	N/A
20	\$37.01	\$50.01	\$46.00	\$59.00	24.28%	N/A
25	\$37.52	\$53.77	\$47.50	\$63.75	26.81%	N/A
30	\$38.02	\$57.52	\$49.00	\$68.50	28.88%	N/A
35	\$38.52	\$61.27	\$50.50	\$73.25	31.09%	N/A
40	\$39.03	\$65.03	\$52.00	\$78.00	33.25%	N/A
45	\$39.53	\$68.78	\$53.50	\$82.75	35.34%	N/A
50	\$40.03	\$72.53	\$55.00	\$87.50	37.39%	N/A

* AT PRESENT THE COMPANY DOES NOT OFFER TRANSPORTATION SERVICE TO ITS EXISTING COMMERCIAL SALES SERVICE CUSTOMER CLASS.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY
 DOCKET NO.: 001447-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE INTERR & LG INTERR RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

PRESENT RATE SCHEDULE: INTERR & LG INTERR
 PROPOSED RATE SCHEDULE: INTERR SALES SERVICE ANNUAL THERMS

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$0.00	CUSTOMER CHARGE	\$0.00
ENERGY CHARGE	\$0.04183 PER THERM	ENERGY CHARGE	\$0.00000 PER THERM
GAS COST		N/A	
THERM USAGE INCREMENT		THERMS	
AVERAGE USAGE PER CUSTOMER		THERMS/MONTH	

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	#DIV/0!
0	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	#DIV/0!
0	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	#DIV/0!
0	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	#DIV/0!
0	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	#DIV/0!
0	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	#DIV/0!
0	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	#DIV/0!
0	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	#DIV/0!
0	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	#DIV/0!
0	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	#DIV/0!
0	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	#DIV/0!

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY
 DOCKET NO: 001447-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATE'S FOR THE FIRM TRANSPORT RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

PRESENT RATE SCHEDULE: FIRM TRANSPORT SALES SERVICE
 PROPOSED RATE SCHEDULE: FIRM TRANSPORT ANNUAL THERMS)

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$1,000.00	CUSTOMER CHARGE	\$1,000.00
ENERGY CHARGE	\$0.04070 PER THERM	ENERGY CHARGE	\$0.11842 PER THERM

GAS COST	\$0.00000 PER THERM
THERM USAGE INCREMENT	500 THERMS
AVERAGE USAGE PER CUSTOMER	28,190 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	0.00%	0.00%
500	\$1,020.35	\$1,020.35	\$1,059.21	\$1,059.21	3.81%	3.81%
1,000	\$1,040.70	\$1,040.70	\$1,118.42	\$1,118.42	7.47%	7.47%
1,500	\$1,061.05	\$1,061.05	\$1,177.63	\$1,177.63	10.99%	10.99%
2,000	\$1,081.40	\$1,081.40	\$1,238.83	\$1,238.83	14.37%	14.37%
2,500	\$1,101.75	\$1,101.75	\$1,296.04	\$1,296.04	17.63%	17.63%
3,000	\$1,122.10	\$1,122.10	\$1,355.25	\$1,355.25	20.78%	20.78%
3,500	\$1,142.45	\$1,142.45	\$1,414.46	\$1,414.46	23.81%	23.81%
4,000	\$1,162.80	\$1,162.80	\$1,473.67	\$1,473.67	26.73%	26.73%
4,500	\$1,183.15	\$1,183.15	\$1,532.88	\$1,532.88	29.56%	29.56%
5,000	\$1,203.50	\$1,203.50	\$1,592.09	\$1,592.09	32.29%	32.29%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY
 DOCKET NO.: 001447-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE INTERR TRANSPORT RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

PRESENT RATE SCHEDULE: INTERR TRANSPORT SALES SERVICE*
 PROPOSED RATE SCHEDULE: INTERR TRANSPORTATION SERVICE ANNUAL THERMS

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$1,000.00	CUSTOMER CHARGE	\$1,000.00
ENERGY CHARGE	\$0.04070 PER THERM	ENERGY CHARGE	\$0.02982 PER THERM

GAS COST	\$0.00000 PER THERM
THERM USAGE INCREMENT	500 THERMS
AVERAGE USAGE PER CUSTOMER	269.393 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$1,000.00	\$1,000.00	\$1,000.00	N/A	0.00%	N/A
500	\$1,020.35	\$1,020.35	\$1,014.91	N/A	-0.53%	N/A
1,000	\$1,040.70	\$1,040.70	\$1,029.82	N/A	-1.05%	N/A
1,500	\$1,061.05	\$1,061.05	\$1,044.73	N/A	-1.54%	N/A
2,000	\$1,081.40	\$1,081.40	\$1,059.65	N/A	-2.01%	N/A
2,500	\$1,101.75	\$1,101.75	\$1,074.56	N/A	-2.47%	N/A
3,000	\$1,122.10	\$1,122.10	\$1,089.47	N/A	-2.91%	N/A
3,500	\$1,142.45	\$1,142.45	\$1,104.38	N/A	-3.33%	N/A
4,000	\$1,162.80	\$1,162.80	\$1,119.29	N/A	-3.74%	N/A
4,500	\$1,183.15	\$1,183.15	\$1,134.20	N/A	-4.14%	N/A
5,000	\$1,203.50	\$1,203.50	\$1,149.12	N/A	-4.52%	N/A

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION
OF RATE BASE (PLANT)TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA: 12/31/99
PROJECTED TEST YEAR: 12/31/01
PRIOR YEARS: 12/31/95 - 12/31/98
WITNESS: HOUSEHOLDER

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

			HISTORIC BASE YEAR ENDED 12/31/99					PROJECTED TEST YEAR ENDED 12/31/01	
			12/31/95	12/31/96	12/31/97	12/31/98	12/31/99	COMPANY ADJUSTED	
LINE NO	ACCT NO	PLANT							
1	362	LOCAL STORAGE PLANT:	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	301-303	INTANGIBLE PLANT:	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149
		DISTRIBUTION PLANT:							
3	374	LAND AND LAND RIGHTS	\$22,518	\$22,518	\$22,518	\$22,518	\$22,518	\$22,518	\$22,518
4	375	STRUCTURES AND IMPROVEMENTS	\$22,184	\$21,394	\$21,394	\$21,394	\$21,394	\$21,394	\$21,394
5	376	MAINS	\$3,029,427	\$3,061,718	\$3,527,792	\$3,575,876	\$3,593,855	\$3,593,855	\$3,686,344
6	377	COMPRESSOR STA. EQUIP.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	378	MEAS & REG. STA. EQUIP.-GEN.	\$72,323	\$90,602	\$94,573	\$98,055	\$98,055	\$98,055	\$84,599
8	379	MEAS & REG. STA. EQUIP.-CG	\$451,729	\$452,423	\$452,423	\$452,423	\$452,423	\$452,423	\$452,423
9	380	SERVICES	\$581,680	\$606,329	\$628,812	\$633,552	\$644,291	\$644,291	\$716,255
10	381-382	METERS	\$331,100	\$338,394	\$341,278	\$334,745	\$335,843	\$335,843	\$347,499
11	383-384	HOUSE REGULATORS	\$119,493	\$129,096	\$138,507	\$142,398	\$144,015	\$144,015	\$153,266
12	385	INDUSTRIAL MEAS.®. EQUIP	\$38,357	\$38,357	\$51,593	\$52,481	\$52,481	\$52,481	\$20,888
13	386	PROPERTY ON CUSTOMER PREMISES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	387	OTHER EQUIPMENT	\$61,439	\$61,439	\$62,036	\$62,036	\$62,036	\$62,036	\$62,036
15		TOTAL DISTR. PLANT	\$4,730,249	\$4,822,329	\$5,340,724	\$5,395,478	\$5,440,060	\$5,440,060	\$5,580,369
16		GENERAL PLANT:	\$536,177	\$567,897	\$569,659	\$563,822	\$570,984	\$570,984	\$635,324
17		PROPERTY HELD FOR FUTURE USE:	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		PLANT ACQUISITIONS:	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		CWMP:	\$0	\$0	\$0	\$0	\$14,580	\$0	\$18,328
20		PRODUCTION PLANT:	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		GAS PLANT PURCHASED OR SOLD	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		TOTAL PLANT	\$5,279,576	\$5,403,375	\$5,923,532	\$5,972,449	\$6,025,624	\$6,011,044	\$6,234,021

* Based on Year-ended Balances.
-- Based on 13 Month Average.

SUPPORTING SCHEDULES: B-2, B-3, B-4, G-1 p.1, G-1, p.4, G-1, p.10

RECAP SCHEDULES: H-3 p.1

FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF RATE BASE, (ACCUMULATED DEPRECIATION)						TYPE OF DATA SHOWN	
COMPANY		ST JOE NATURAL GAS COMPANY						HISTORIC BASE YEAR DATA: 12/31/99	
DOCKET NO.		001447-GU						PROJECTED TEST YEAR: 12/31/01	
								PRIOR YEARS: 12/31/95 - 12/31/98	
								WITNESS: HOUSEHOLDER	
		HISTORIC BASE YEAR ENDED 12/31/99						PROJECTED TEST YEAR ENDED 12/31/01	
LINE NO	ACCT. NO	12/31/95	12/31/96	12/31/97	12/31/98	12/31/99	COMPANY ADJUSTED		
ACCUMULATED DEPRECIATION									
1	362	LOCAL STORAGE PLANT.	\$0	\$0	\$0	\$0	\$0	\$0	
2	301-303	INTANGIBLE PLANT.	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	
DISTRIBUTION PLANT									
3	374	LAND AND LAND RIGHTS	\$0	\$0	\$0	\$0	\$0	\$0	
4	375	STRUCTURES AND IMPROVEMENTS	\$8,066	\$7,817	\$8,351	\$8,886	\$9,154	\$9,154	
5	376	MAINS	\$671,818	\$770,083	\$879,923	\$994,047	\$1,051,261	\$1,051,261	
6	377	COMPRESSOR STA. EQUIP.	\$0	\$0	\$0	\$0	\$0	\$0	
7	378	MEAS & REG STA. EQUIP.-GEN	\$9,043	\$10,909	\$13,560	\$16,489	\$17,959	\$17,959	
8	379	MEAS & REG STA. EQUIP.-CG	\$50,519	\$64,500	\$78,073	\$91,645	\$98,432	\$98,432	
9	380	SERVICES	\$234,554	\$243,484	\$265,458	\$274,529	\$285,040	\$285,040	
10	381-382	METERS	\$150,767	\$159,168	\$171,187	\$165,574	\$171,645	\$171,645	
11	383-384	HOUSE REGULATORS	\$29,613	\$32,385	\$36,172	\$39,247	\$41,621	\$41,621	
12	385	INDUSTRIAL MEAS & REG. EQUIP.	\$5,852	\$7,272	\$9,107	\$10,984	\$11,929	\$11,929	
13	386	PROPERTY ON CUSTOMER PREMISES	\$0	\$0	\$0	\$0	\$0	\$0	
14	387	OTHER EQUIPMENT	\$15,091	\$20,375	\$25,682	\$29,777	\$31,824	\$31,824	
15		TOTAL DISTR. PLANT	<u>\$1,175,323</u>	<u>\$1,316,032</u>	<u>\$1,487,514</u>	<u>\$1,631,179</u>	<u>\$1,718,865</u>	<u>\$1,718,865</u>	
16		GENERAL PLANT:	\$111,006	\$150,441	\$173,593	\$200,042	\$217,532	\$217,530	
17		CWMP:	\$0	\$0	\$0	\$0	\$0	\$0	
18		AMORT. ACQ. ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0	
19		AMORT. OTHER UTILITY PLANT	\$0	\$0	\$0	\$0	\$0	\$0	
20		PRODUCTION PLANT	\$0	\$0	\$0	\$0	\$0	\$0	
21		CUST. ADV. FOR CONSTRUCTION	\$0	\$0	\$0	\$0	\$0	\$0	
22		TOTAL ACCUMULATED DEPRECIATION	<u>\$1,299,477</u>	<u>\$1,479,622</u>	<u>\$1,674,256</u>	<u>\$1,844,371</u>	<u>\$1,949,544</u>	<u>\$2,402,461</u>	
23		NET PLANT (Plant less Accum. Dep.)	<u>\$3,980,098</u>	<u>\$3,923,754</u>	<u>\$4,249,276</u>	<u>\$4,128,078</u>	<u>\$4,061,500</u>	<u>\$3,831,560</u>	
24		Plus: WORKING CAPITAL	\$0	\$0	\$0	\$0	\$277,197	\$539,544	
25		Equals: TOTAL RATE BASE	<u>\$3,980,098</u>	<u>\$3,923,754</u>	<u>\$4,249,276</u>	<u>\$4,128,078</u>	<u>\$4,338,697</u>	<u>\$4,371,104</u>	
* Based on Year-ended Balances									
** Based on 13 Month Average									

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA 12/31/99
PROJECTED TEST YEAR 12/31/01
PRIOR YEARS 12/31/95 - 12/31/98
WITNESS HOUSEHOLDER

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO. 001447-GU

			HISTORIC BASE YEAR ENDED 12/31/99						PROJECTED TEST YEAR ENDED 12/31/01
LINE NO.	ACCT. NO.	OPERATION AND MAINTENANCE	12/31/95	12/31/96	12/31/97	12/31/98	12/31/99	COMPANY ADJUSTED	TEST YEAR ENDED 12/31/01
			-	-	-	-	-	--	--
1	801-812	TOTAL GAS SUPPLY EXPENSE	\$5,137	\$7,008	\$10,067	\$10,772	\$10,067	\$10,067	\$10,888
DISTRIBUTION PLANT.									
2	870	SUPERVISION & ENGINEERING	\$28,358	\$34,324	\$35,820	\$41,101	\$39,606	\$39,606	\$42,838
3	871	DISTRIBUTION LOAD DISPATCHING	\$76,180	\$71,539	\$53,504	\$50,998	\$48,275	\$48,275	\$52,214
4	872	COMPRESSOR STATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	873	COMPRESSOR STA. FUEL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	874	MAINS & SERVICES	\$81,111	\$22,000	\$20,634	\$20,422	\$39,739	\$39,739	\$84,582
7	875	MEAS & REG. - GENERAL	\$6,231	\$5,271	\$5,312	\$5,034	\$5,430	\$5,430	\$5,873
8	876	MEAS & REG. - INDUSTRIAL	\$12,247	\$10,853	\$10,744	\$8,111	\$7,777	\$7,777	\$8,411
9	877	MEAS & REG. - CITY GATE	\$7,842	\$6,806	\$8,543	\$9,805	\$9,004	\$9,004	\$9,738
10	878	METER & Hous REG. EXPENSE	\$9,392	\$12,133	\$18,860	\$28,392	\$27,011	\$27,011	\$29,213
11	879	CUSTOMER INSTALLATIONS	\$8,001	\$39,584	\$39,930	\$38,664	\$67,358	\$67,358	\$72,579
12	880	OTHER EXPENSE	\$9,891	\$13,825	\$11,583	\$10,982	\$14,736	\$14,736	\$15,780
13	881	RENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	885	SUPERVISION & ENGINEERING	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	886	STRUCTURES & IMPROVEMENTS	\$5,552	\$5,029	\$2,136	\$1,475	\$1,434	\$1,434	\$1,551
16	887	MAINS	\$9,719	\$5,813	\$4,853	\$3,518	\$8,323	\$8,323	\$9,001
17	888	COMPRESSOR STA. EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	889	MEAS & REG. - GENERAL	\$5,823	\$2,948	\$1,893	\$2,417	\$1,644	\$1,644	\$1,778
19	890	MEAS & REG. - INDUSTRIAL	\$4,034	\$3,070	\$4,485	\$717	\$1,244	\$1,244	\$1,345
20	891	MEAS & REG. - GATE STATION	\$3,862	\$6,878	\$3,715	\$1,592	\$1,037	\$1,037	\$1,122
21	892	SERVICES	\$7,648	\$7,788	\$8,595	\$8,403	\$9,399	\$9,399	\$10,165
22	893	METERS & HOUSE REGULATORS	\$2,738	\$1,461	\$696	\$1,242	\$0	\$0	\$0
23	894	OTHER EQUIPMENT	\$1,493	\$105	\$0	\$0	\$0	\$0	\$0
24	895	OTHER PLANT	\$96	\$369	\$90	\$0	\$0	\$0	\$0
25		TOTAL DISTRIBUTION EXPENSES	\$258,498	\$249,592	\$231,394	\$230,872	\$282,018	\$282,018	\$346,191

* Based on Year-ended Balances
** Based on 13 Month Average

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION
OF EXPENSES (OPERATION AND MAINTENANCE)TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
PROJECTED TEST YEAR: 12/31/01
PRIOR YEARS: 12/31/95 - 12/31/98
WITNESS: HOUSEHOLDER

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 001447-GU

			HISTORIC BASE YEAR ENDED 12/31/99					PROJECTED TEST YEAR ENDED 12/31/01
			12/31/95	12/31/96	12/31/97	12/31/98	12/31/99	COMPANY ADJUSTED ..
LINE NO	ACCT NO	OPERATION AND MAINTENANCE						
CUSTOMER ACCOUNTS								
1	901	SUPERVISION	\$0	\$0	\$0	\$0	\$0	\$0
2	902	METER READING EXPENSE	\$15,106	\$10,352	\$17,250	\$16,691	\$17,131	\$18,528
3	903	CUST. RECORDS & COLLECTIONS	\$87,414	\$89,933	\$92,152	\$93,257	\$89,064	\$96,330
4	904	UNCOLLECTIBLE ACCOUNTS	\$297	\$2,485	\$3,290	\$58,275	\$203,536	\$6,615
5	905	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0
6		TOTAL CUSTOMER ACCOUNTS	<u>\$102,817</u>	<u>\$108,770</u>	<u>\$112,691</u>	<u>\$168,423</u>	<u>\$309,731</u>	<u>\$82,692</u>
7	906-910	CUSTOMER SERV. & INFO. EXP.	\$0	\$2,021	\$846	\$549	\$1,016	\$1,099
8	911-916	SALES EXPENSE	\$2,012	\$480	\$0	\$1,066	\$2,563	\$2,737
9	932	MAINT. OF GEN. PLANT	\$0	\$0	\$0	\$0	\$0	\$0
10	920-935	ADMINISTRATION AND GENERAL	\$291,021	\$309,337	\$366,793	\$317,324	\$248,400	\$318,888
11		TOTAL OPER. & MAINT. EXPENSE	<u>\$659,485</u>	<u>\$677,208</u>	<u>\$721,791</u>	<u>\$729,006</u>	<u>\$853,794</u>	<u>\$801,276</u>

* Based on Year-ended Balances.
 -- Based on 13 Month Average.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION
OF EXPENSES AND COST OF SERVICETYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA 12/31/99
PROJECTED TEST YEAR 12/31/01
PRIOR YEARS 12/31/95 - 12/31/98
WITNESS HOUSEHOLDER

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 001447-GU

LINE NO	EXPENSES AND COST OF SERVICE	HISTORIC BASE YEAR ENDED 12/31/99					PROJECTED TEST YEAR ENDED 12/31/01
		12/31/95	12/31/96	12/31/97	12/31/98	12/31/99	
1	DEPRECIATION EXPENSE	\$196,580	\$204,645	\$223,034	\$228,304	\$231,093	\$243,307
2	AMORT OF OTHER GAS PLANT	\$0	\$0	\$0	\$0	\$0	\$0
3	AMORT OF CIS	\$0	\$0	\$0	\$0	\$0	\$0
4	AMORT OF ACQUISITION ADJ	\$0	\$0	\$0	\$0	\$0	\$0
5	AMORT OF LEASE IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL DEPREC & AMORT EXPENSE	<u>\$196,580</u>	<u>\$204,645</u>	<u>\$223,034</u>	<u>\$228,304</u>	<u>\$231,093</u>	<u>\$243,307</u>
7	TAXES OTHER THAN INCOME						
8	REVENUE RELATED	\$296,316	\$269,785	\$170,398	\$151,027	\$139,534	\$61,524
8	OTHER	\$0	\$0	\$0	\$0	\$0	\$93,053
9	TOTAL TAXES OTHER THAN INCOME	<u>\$296,316</u>	<u>\$269,785</u>	<u>\$170,398</u>	<u>\$151,027</u>	<u>\$139,534</u>	<u>\$154,577</u>
10	RETURN (REQUIRED N.O.I.) RE Auditor report	\$320,268	\$287,656	(\$42,192)	\$112,728	(\$5,075)	\$276,254
11	INCOME TAXES	\$192,937	\$173,262	\$0	\$48,336	\$0	\$158,665
12	TOTAL COST TO SERVE	<u>\$1,665,584</u>	<u>\$1,612,556</u>	<u>\$1,073,031</u>	<u>\$1,269,400</u>	<u>\$1,219,346</u>	<u>\$1,634,080</u>

* Based on Year-ended Balances.
 -- Based on 13 Month Average.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF THE AVERAGE COST
OF METER SET AND SERVICE BY RATE CLASS

TYPE OF DATA SHOWN:

COMPANY: ST JOE NATURAL GAS COMPANY

HISTORIC BASE YEAR DATA: 12/31/99

WITNESS: HOUSEHOLDER

DOCKET NO.: 001447-GU

RATE CLASSES						
Line No.	DESCRIPTION	RESIDENTIAL	SMALL	COMMERCIAL	LARGE	CTS
		0 - 500 Therms Annually	COMMERCIAL LT 2000 Therms Annually	2000 - 25,000 Therms Annually	COMMERCIAL - FTS 25,000 - 500,000 Therms Annually	GT - 500,000 Therms Annually
1	SERVICE LINE: PIPE AND PIPING	\$ 234.00	\$ 234.00	\$ 1,000.00	\$ 1,500.00	\$ 3,500.00
2	METER:					
	METER COST	\$ 50.00	\$ 50.00	\$ 900.00	\$ 3,500.00	\$ 12,000.00
	METER & REGULATOR SET	\$ 18.00	\$ 18.00	\$ 150.00	\$ 1,160.00	\$ 6,340.00
3	REGULATOR: REGULATOR COST	\$ 25.00	\$ 25.00	\$ 500.00	\$ 1,000.00	\$ 3,500.00
4	TOTAL	<u>\$ 327.00</u>	<u>\$ 327.00</u>	<u>\$ 2,550.00</u>	<u>\$ 7,160.00</u>	<u>\$ 25,340.00</u>
5	INDEX (1)	1.00	1.00	7.80	21.90	77.49

(1) TOTAL AVERAGE COST BY CLASS COMPARED TO THE RESIDENTIAL CLASS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: TO PROVIDE A SCHEDULE SHOWING THE
DERIVATION OF DEDICATED FACILITIES.

TYPE OF DATA SHOWN:

COMPANY: ST JOE NATURAL GAS COMPANY

HISTORIC BASE YEAR DATA: 12/31/99

DOCKET NO.: 001447-GU

WITNESS: HOUSEHOLDER

Line No.	DESCRIPTION	NAME OF RATE CLASS IN WHICH DEDICATED FACILITIES EXIST
	NONE	
1	SYSTEM MILES OF MAIN:	
2	MILES OF MAIN DEDICATED TO CLASS:	
3	NET COST OF MAIN DEDICATED TO CLASS:	
4	OTHER NET DISTRIBUTION PLANT RELATED TO CLASS:	
5	DISTRIBUTION O & M EXPENSES RELATED TO CLASS:	
6	PERCENTAGE OF MILES OF DEDICATED MAIN TO SYSTEM MILES OF MAIN:	

SCHEDULE E-9

COST STUDY - TARIFF SHEETS

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE COPIES OF PROPOSED TARIFF SHEETS
IN LEGISLATIVE FORMAT

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/01

COMPANY: ST JOE NATURAL GAS COMPANY

WITNESS: SHOAF

DOCKET NO.: 001447-GU

See attached tariff sheets in proposed original format

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

ST JOE NATURAL GAS COMPANY, INC
DOCKET NO. 001447-GU
MINIMUM FILING REQUIREMENTS
INDEX

INTERIM RATE RELIEF SCHEDULES

SCHEDULE NO.	TITLE	PAGE
F-1	CALCULATION OF INTERIM RATE RELIEF - RATE OF RETURN	131
F-2	CALCULATION OF INTERIM RATE RELIEF - WORKING CAPITAL - ASSETS	132
F-2	CALCULATION OF INTERIM RATE RELIEF - WORKING CAPITAL - LIABILITIES	133
F-3	CALCULATION OF INTERIM RATE RELIEF - ADJUSTMENTS TO RATE BASE	134
F-3	CALCULATION OF INTERIM RATE RELIEF - ADJUSTMENTS TO RATE BASE (CONT)	135
F-3	CALCULATION OF INTERIM RATE RELIEF - ADJUSTMENTS TO RATE BASE (CONT)	136
F-4	CALCULATION OF INTERIM RATE RELIEF - NET OPERATING INCOME	137
F-5	INTERIM RATE RELIEF - NET OPERATING INCOME ADJUSTMENTS	138
F-5	INTERIM RATE RELIEF - NET OPERATING INCOME ADJUSTMENTS (CONT)	139
F-6	CALCULATION OF INTERIM RATE RELIEF - REVENUE EXPANSION FACTOR	140
F-7	CALCULATION OF INTERIM RATE RELIEF - REVENUE DEFICIENCY	141
F-8	CALCULATION OF INTERIM RATE RELIEF - COST OF CAPITAL	142
F-9	RECONCILIATION OF AVERAGE CAPITAL STRUCTURE TO AVERAGE JURISDICTIONAL RATE BASE (INTERIM)	143
F-10	CALCULATION OF INTERIM RATE RELIEF - DEFICIENCY ALLOCATION	144

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE
RATE BASE FOR INTERIM RATE RELIEFTYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: HOUSEHOLDER

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO 001447-GU

LINE NO.	UTILITY PLANT	AVERAGE PER BOOKS	ADJUSTMENT	ADJUSTED AVERAGE
1	PLANT IN SERVICE	\$6,011,044	0	6,011,044
2	COMMON PLANT ALLOCATED	\$0	0	0
3	ACQUISITION ADJUSTMENT	\$0	0	0
4	PROPERTY HELD FOR FUTURE USE	\$0	0	0
5	CONSTRUCTION WORK IN PROGRESS	\$14,580	0	14,580
6	TOTAL PLANT	\$6,025,624	0	6,025,624
	DEDUCTIONS			
7	ACCUM. DEPR. - UTILITY PLANT	\$1,949,542	0	1,949,542
8	ACCUM. AMORT.-ORG	\$0	0	0
9	ACCUM. AMORT.-PCNG	\$0	0	0
10	ACCUM. AMORT.-OLD APP. ACQ. ADJ.	\$0	0	0
11	ACCUM. AMORT.-UNAPP. ACQ. ADJ.	\$0	0	0
12	TOTAL DEDUCTIONS	\$1,949,542	0	1,949,542
13	PLANT NET	\$4,076,082	0	4,076,082
	ALLOWANCE FOR WORKING CAPITAL			
14	BALANCE SHEET METHOD	(\$1,701,270)	1,978,467	277,197
15	TOTAL RATE BASE	\$2,374,812	1,978,467	4,353,279
16	NET OPERATING INCOME	(\$5,075)	(26,335)	(31,410)
17	RATE OF RETURN	-0.21%		-0.72%

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: 12/31/99

WITNESS: HOUSEHOLDER

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO. 001447-GU

COMPANY ADJUSTMENTS

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	NON-UTILITY	CAPITAL STRUCTURE	OTHER	AVERAGE ADJUSTED
<u>ASSETS</u>						
1	CASH	\$430,009	\$0	\$0	\$0	\$430,009
2	MISC ACCTS REC - PREPAID GAS	\$821	\$0	\$0	\$0	\$821
3	WORKING FUNDS	\$0	\$0	\$0	\$0	\$0
4	TEMP. CASH INVESTMENTS	\$0	\$0	\$0	\$0	\$0
5	NOTES RECEIVABLE	\$4,222	(\$4,222)	\$0	\$0	\$0
6	ACCOUNTS REC - GAS SERVICE	\$293,760	\$0	\$0	(\$163,617)	\$130,143
7	MDSE JOBBING & OTHER	\$12,538	(\$9,460)	\$0	\$0	\$3,078
8	ACCUM PROV UNCOLLECT ACCTS-GAS	(\$68,765)	\$0	\$0	\$68,765	\$0
9	ACCTS REC - MISC	\$0	\$0	\$0	\$0	\$0
10	PLANT & OPER MAT & SUPPLIES	\$17,905	(\$13,175)	\$0	\$0	\$4,730
11	MERCHANDISE	\$4,343	(\$4,343)	\$0	\$0	\$0
12	STORES EXPENSE	\$0	\$0	\$0	\$0	\$0
13	PREPAYMENTS	\$12,305	\$0	\$0	\$0	\$12,305
14	MISC CURRENT ASSETS	\$0	\$0	\$0	\$0	\$0
15	TOTAL CURRENT ASSETS	<u>\$709,138</u>	<u>(\$31,200)</u>	<u>\$0</u>	<u>(\$96,852)</u>	<u>\$581,086</u>
<u>DEFERRED DEBITS</u>						
16	UNAMORT DD&E	\$0	\$0	\$0	\$0	\$0
17	CONSERVATION EXPENSE	\$496,812	\$0	\$0	\$0	\$496,812
18	CONSERVATION REVENUE	(\$499,002)	\$0	\$0	\$0	(\$499,002)
19	MISC. DEFERRED DEBITS	\$0	\$0	\$0	\$0	\$0
20	UNAMORT RATE CASE	\$0	\$0	\$0	\$0	\$0
21	UNRECOVERED GAS COST	(\$215,374)	\$0	\$0	\$0	(\$215,374)
22	ACCTS. RECEIVABLE - UNBILLED REVENUE	\$0	\$0	\$0	\$0	\$0
23	TOTAL DEFERRED DEBITS	<u>(\$217,564)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$217,564)</u>
24	TOTAL CURRENT AND DEFERRED DEBITS	<u><u>\$491,574</u></u>	<u><u>(\$31,200)</u></u>	<u><u>\$0</u></u>	<u><u>(\$96,852)</u></u>	<u><u>\$363,522</u></u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: F-1, F-3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE
WORKING CAPITAL ALLOWANCE FOR INTERIM RATE RELIEFTYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: HOUSEHOLDER

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

COMPANY ADJUSTMENTS						
DESCRIPTION		AVERAGE PER BOOKS	NON-UTILITY	CAPITAL STRUCTURE	OTHER	AVERAGE ADJUSTED
LINE NO.	LIABILITIES					
1	NOTES PAYABLE	\$150,000	\$0	(\$150,000)	\$0	\$0
2	ACCOUNTS PAYABLE	\$44,183	\$0	\$0	\$0	\$44,183
3	CUSTOMER DEPOSITS - REFUNDS	\$0	\$0	\$0	\$0	\$0
4	CUSTOMER DEPOSITS	\$26,370	\$0	(\$26,370)	\$0	\$0
5	TAXES ACCRUED-GENERAL	\$25,312	\$0	\$0	(\$6,811)	\$18,501
6	TAXES ACCRUED-INCOME	\$16,532	(\$17,366)	\$0	(\$17,157)	(\$17,991)
7	INTEREST ACCRUED	\$815	\$0	\$0	\$0	\$815
8	DIVIDENDS DECLARED	\$0	\$0	\$0	\$0	\$0
9	TAX COLLECTIONS PAYABLE	\$7,251	\$0	\$0	\$0	\$7,251
10	INACTIVE DEPOSITS	\$0	\$0	\$0	\$0	\$0
11	CONSERVATION COST TRUE-UP	\$0	\$0	\$0	\$0	\$0
12	MISC CURRENT LIABILITIES	\$33,566	\$0	\$0	\$0	\$33,566
13						
14	TOTAL CURRENT LIABILITIES	\$304,029	(\$17,366)	(\$176,370)	(\$23,968)	\$86,325
DEFERRED CREDITS & OPERATING RESERVES						
15	ACCUMULATED DEFERRED INC.TAX	\$287,827	\$0	(\$287,827)	\$0	\$0
16	OTHER DEFERRED CREDITS-FCPC	\$1,578,595	\$0	(\$1,578,595)	\$0	\$0
18	OTHER DEFERRED CREDITS- GCI	\$22,393	\$0	(\$22,393)	\$0	\$0
17	SELF INSURANCE RESERVE	\$0	\$0	\$0	\$0	\$0
18	CUSTOMER ADVANCES FOR CONSTRUCTION	\$0	\$0	\$0	\$0	\$0
19	PENSIONS & BENEFITS RESERVE	\$0	\$0	\$0	\$0	\$0
20	TOTAL DEFERRED LIABILITIES	\$1,888,815	\$0	(\$1,888,815)	\$0	\$0
21	TOTAL LIABILITIES	\$2,192,844	(\$17,366)	(\$2,065,185)	(\$23,968)	\$86,325
22	WORKING CAPITAL ALLOWANCE	(\$1,701,270)	(\$13,834)	\$2,065,185	(\$72,884)	\$277,197

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENTS TO THE 13-MONTH AVERAGE
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: 12/31/99
WITNESS HOUSEHOLDER

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

ADJ. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) IN REVENUE REQUIREMENT	REASON FOR ADJUSTMENT
<u>UTILITY PLANT</u>						
1		\$0	\$0	\$0	\$0	
2		\$0	\$0	\$0	\$0	
3	TOTAL	\$0	\$0	\$0	\$0	
<u>ACCUM. DEPR. - UTILITY PLANT</u>						
4		\$0	\$0	\$0	\$0	
5		\$0	\$0	\$0	\$0	
6		\$0	\$0	\$0	\$0	
7	TOTAL	\$0	\$0	\$0	\$0	
8	ADJUSTED NET PLANT	\$0	\$0	\$0	\$0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENTS TO THE 13-MONTH AVERAGE
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: 12/31/99

WITNESS: HOUSEHOLDER

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 001447-GU

ADJ NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) IN REVENUE REQUIREMENT	REASON FOR ADJUSTMENT
	<u>WORKING CAPITAL</u>					
	<u>ASSETS</u>					
1	A/R GAS - FCPC WRITE OFF (13 MTH AVG)	(\$163,617)	\$0	(\$163,617)	(\$23,292)	
2	UNCOLLECTIBLE ACCTS - GAS (WRITE OFF)	\$66,765	\$0	\$66,765	\$9,505	
3	NOTES RECEIVABLE - ED HILL	(\$4,222)	(\$4,222)	\$0	(\$601)	
4	MDSE JOBBING & OTHER	(\$9,460)	(\$9,460)	\$0	(\$1,347)	
5	PLANT & OPER MAT & SUPPLIES	(\$13,175)	(\$13,175)	\$0	(\$1,876)	
6	MERCHANDISE	(\$4,343)	(\$4,343)	\$0	(\$618)	
7		\$0	\$0	\$0	\$0	
8		\$0	\$0	\$0	\$0	
9		\$0	\$0	\$0	\$0	
10		\$0	\$0	\$0	\$0	
11	TOTAL ADJUSTMENT TO ASSETS	<u>(\$128,052)</u>	<u>(\$31,200)</u>	<u>(\$96,852)</u>	<u>(\$18,229)</u>	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY, ST JOE NATURAL GAS COMPANY
 DOCKET NO.: 001447-GU

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENTS TO THE 12-MONTH AVERAGE
 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: 12/31/99
 WITNESS HOUSEHOLDER

ADJ. NO	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) IN REVENUE REQUIREMENT	REASON FOR ADJUSTMENT
	WORKING CAPITAL					
	LIABILITIES					
1	TAXES ACCRUED - INCOME	(\$34,523)	(\$17,366)	(\$17,157)	(\$4,914.67)	INCOME TAX ASSOC. WITH FCPC WRITE OFF
2	NOTES PAYABLE	(\$150,000)	\$0	(\$150,000)	(\$21,354)	CAPITAL STRUCTURE
3	CUSTOMER DEPOSITS	(\$26,370)	\$0	(\$26,370)	(\$3,754)	CAPITAL STRUCTURE
4	ACCUM DEFERRED INC TAX	(\$287,827)	\$0	(\$287,827)	(\$40,975)	CAPITAL STRUCTURE
5	OTHER DEFERRED CREDITS - FCPC	(\$1,578,595)	\$0	(\$1,578,595)	(\$224,728)	CAPITAL STRUCTURE
6	OTHER DEFERRED CREDITS - GCI	(\$22,393)	\$0	(\$22,393)	(\$3,188)	CAPITAL STRUCTURE
7	TAXES ACCRUED - GENERAL	(\$6,811)	\$0	(\$6,811)	(\$888.24)	
8		\$0	\$0	\$0	\$0	
9		\$0	\$0	\$0	\$0	
10		\$0	\$0	\$0	\$0	
11	TOTAL ADJS. TO LIABILITIES	(\$2,106,519)	(\$17,366)	(\$2,089,153)	(\$299,801)	
12	TOTAL WORKING CAPITAL ADJUSTMENTS	\$1,978,467	(\$13,834)	\$1,992,301	\$281,572	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY
 DOCKET NO : 001447-GU

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 SHOWN:
 HISTORIC BASE YEAR DATA, 12/31/99
 WITNESS: HOUSEHOLDER

NET OPERATING INCOME - HISTORIC BASE YEAR ENDED 12/31/99

LINE NO.	DESCRIPTION	(1) TOTAL COMPANY PER BOOKS	(2) ADJUSTMENTS	(3) COMPANY ADJUSTED	(4) REVENUE ADJUSTMENT	(5) NOI REQUIREMENT
<u>OPERATING REVENUE:</u>						
1	OPERATING REVENUES	\$1,677,701	(\$702,215)	\$975,486	\$0	\$975,486
<u>OPERATING EXPENSES:</u>						
2	O & M GAS EXPENSE	\$0	\$0	\$0	\$0	\$0
3	OPERATION & MAINTENANCE	\$1,312,149	(\$649,312)	\$662,837	\$0	\$662,837
4	DEPRECIATION	\$231,093	\$0	\$231,093	\$0	\$231,093
5	AMORTIZATIONS	\$0	\$0	\$0	\$0	\$0
<u>TAXES OTHER THAN INCOME TAXES</u>						
6	REVENUE RELATED	\$139,534	(\$20,459)	\$119,075	\$0	\$119,075
7	OTHER	\$0	\$0	\$0	\$0	\$0
<u>INCOME TAXES</u>						
8	-FEDERAL	\$0	(\$14,401)	(\$14,401)	\$0	(\$14,401)
9	-STATE	\$0	(\$2,756)	(\$2,756)	\$0	(\$2,756)
<u>DEFERRED INCOME TAXES - NET:</u>						
10	-FEDERAL	\$0	\$9,567	\$9,567	\$0	\$9,567
11	-STATE	\$0	\$1,481	\$1,481	\$0	\$1,481
12	INVESTMENT TAX CREDIT	\$0	\$0	\$0	\$0	\$0
13	TOTAL OPERATING EXPENSES	\$1,682,776	(\$675,880)	\$1,006,896	\$0	\$1,006,896
14	OPERATING INCOME	(\$5,075)	(\$26,335)	(\$31,410)	\$0	(\$31,410)

Note: Historical operating revenues are calculated using a blend of the rates in effect during the year. Per Restructuring Order No. PSC-97-0526-FOF-GU

SUPPORTING SCHEDULES: F-5

RECAP SCHEDULES: F-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO N.O.I. AND
THE REVENUE REQUIREMENT EFFECT ON EACH

TYPE OF DATA SHOWN

COMPANY: ST JOE NATURAL GAS COMPANY

HISTORIC BASE YEAR DATA: 12/31/99

WITNESS: HOUSEHOLDER

DOCKET NO: 001447-GU

ADJUST. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT	REASON FOR ADJUSTMENT
<u>OPERATING REVENUE</u>						
1	UNREGULATED REVENUES	\$5,961	\$5,961	\$0	\$6,145	To eliminate unregulated revenues.
2	PGA REVENUE	\$443,529	\$0	\$443,529	\$457,246	
3	GRT & REG FEE REVENUE - IMBEDDED	\$24,302	\$0	\$24,302	\$25,054	
4	FRANCHISE FEE - MB	\$1,384	\$0	\$1,384	\$1,427	
5	FCPC - REVENUES REPORTED/NOT COLLECTED	\$227,039	\$0	\$227,039	\$234,061	
6	TOTAL REVENUE ADJUSTMENTS	<u>\$702,215</u>	<u>\$5,961</u>	<u>\$696,254</u>	<u>\$723,933</u>	
<u>OPERATIONS & MAINTENANCE EXPENSE</u>						
7	REVERSE FCPC BAD DEBT EXPENSE	(\$227,039)	\$0	(\$227,039)	(\$234,061)	To eliminate unregulated expenses
8	DONATIONS	(\$2,285)	(\$2,285)	\$0	(\$2,356)	
9	PENALTIES	(\$554)	(\$554)	\$0	(\$571)	
10	FIELD LINE PURCHASES (GAS)	(\$215,394)	\$0	(\$215,394)	(\$222,056)	
11	GAS PURCHASED (FGT)	(\$315,681)	\$0	(\$315,681)	(\$325,444)	
12	PGA - UNRECOVERED GAS COST	\$100,464	\$0	\$100,464	\$103,571	
13	FCPC - UNCOLLECTIBLE ACCT	\$29,620	\$0	\$29,620	\$30,536	
14	INTEREST CHARGES	(\$17,059)	(\$17,059)	\$0	(\$17,587)	
15	FRANCHISE FEE - MB	(\$1,384)	\$0	(\$1,384)	(\$1,427)	
16	TOTAL O & M ADJUSTMENTS	<u>(\$649,312)</u>	<u>(\$19,898)</u>	<u>(\$629,414)</u>	<u>(\$669,394)</u>	
<u>DEPRECIATION EXPENSE</u>						
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
17	TOTAL DEPRECIATION EXPENSE ADJS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: F-4

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO NET AND
THE REVENUE REQUIREMENT EFFECT ON EACH.

TYPE OF DATA SHOWN:

COMPANY: ST JOE NATURAL GAS COMPANY

HISTORIC BASE YEAR DATA 12/31/99
WITNESS: HOUSEHOLDER

DOCKET NO.: 001447-GU

ADJUST. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	(DECREASE) REV REQUIREMENT	REASON FOR ADJUSTMENT
<u>TAXES OTHER THAN INCOME</u>						
		\$0	\$0	\$0	\$0	
18	TAXES OTHER THAN - PGA REVENUE	(\$12,918)	\$0	(\$12,918)	(\$13,318)	
19	TAXES OTHER THAN - IMBEDDED REVENUE	(\$729)	\$0	(\$729)	(\$752)	
20	TAXES OTHER THAN - FCPC REVENUE NOT COLLECTED	(\$6,811)	\$0	(\$6,811)	(\$7,022)	
21	TOTAL TAXES OTHER THAN INCOME ADJS	(\$20,459)	\$0	(\$20,459)	(\$21,091)	
<u>FEDERAL INCOME TAXES</u>						
22	FEDERAL TAX ADJ	(\$14,401)	\$0	(\$14,401)	(\$14,846)	
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
23	TOTAL FEDERAL INCOME TAX ADJUSTMENTS	(\$14,401)	\$0	(\$14,401)	(\$14,846)	
<u>STATE INCOME TAXES</u>						
24	STATE TAX ADJ	(\$2,756)	\$0	(\$2,756)	(\$2,841)	
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
25	TOTAL STATE INCOME TAX ADJUSTMENTS	(\$2,756)	\$0	(\$2,756)	(\$2,841)	
<u>DEFERRED INCOME TAXES</u>						
26	FEDERAL DEFERRED INCOME TAX	\$9,567	\$0	\$9,567	\$9,863	
27	STATE DEFERRED INCOME TAX	\$1,481	\$0	\$1,481	\$1,527	
28	TOTAL DEFERRED TAX ADJUSTMENTS	\$11,048	\$0	\$11,048	\$11,390	
29	TOTAL ALL ADJUSTMENTS	\$26,335	(\$13,937)	\$40,272	\$27,150	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: F-4

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA 12/31/99

COMPANY ST JOE NATURAL GAS COMPANY

WITNESS: HOUSEHOLDER

DOCKET NO: 001447-GU

LINE NO	DESCRIPTION	%
1	REVENUE REQUIREMENT	100.0000%
2	GROSS RECEIPTS TAX RATE	2.5000%
3	REGULATORY ASSESSMENT RATE	0.5000%
4	BAD DEBT RATE	0.0000%
5	NET BEFORE INCOME TAXES (1)-(2)-(3)-(4)	97.0000%
6	STATE INCOME TAX RATE	5.5000%
7	STATE INCOME TAX (5 X 6)	5.3350%
8	NET BEFORE FEDERAL INCOME TAX (5)-(7)	91.6650%
9	FEDERAL INCOME TAX RATE	34.0000%
10	FEDERAL INCOME TAX (8 X 9)	31.1661%
11	REVENUE EXPANSION FACTOR (8)-(10)	60.4989%
12	NET OPERATING INCOME MULTIPLIER (100% / LINE 11)	1.6529

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SCHEDULE F-7

CALCULATION OF INTERIM RATE RELIEF - REVENUE DEFICIENCY

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY- ST JOE NATURAL GAS COMPANY
DOCKET NO.. 001447-GU

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE INTERIM RATE RELIEF
REVENUE DEFICIENCY.

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

LINE NO.	DESCRIPTION	AMOUNT
1	ADJUSTED RATE BASE	4,353,279
2	REQUESTED RATE OF RETURN	5.66%
3	N.O.I. REQUIREMENTS	\$246,396
4	LESS: ADJUSTED N.O.I.	\$ (31,410)
5	N.O.I. DEFICIENCY	\$ 277,806
6	EXPANSION FACTOR	1.6529
7	REVENUE DEFICIENCY	\$ 459,185

SUPPORTING SCHEDULES: F-1, F-4, F-6, F-8

RECAP SCHEDULES: A-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING 13-MONTH AVERAGE
COST OF CAPITAL FOR INTERIM RATE RELIEF.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/99

COMPANY: ST JOE NATURAL GAS COMPANY

WITNESS: HOUSEHOLDER

DOCKET NO.: 001447-GU

LINE NO.	DESCRIPTION	ADJUSTMENTS				RATIO	COST RATE	WEIGHTED COST
		PER BOOKS	SPECIFIC	PRO RATA	ADJUSTED			
1	LONG TERM DEBT	\$0	\$0	\$0	\$0	0.00%	0.00%	0.00%
2	SHORT TERM DEBT	\$150,000	(\$813)	\$0	\$149,187	3.43%	10.75%	0.37%
3	CUSTOMER DEPOSITS	\$26,370	(\$143)	\$0	\$26,227	0.60%	6.00%	0.04%
4	COMMON EQUITY	\$2,374,810	(\$85,760)	\$0	\$2,289,050	52.58%	10.00%	5.26%
5	DEFERRED INCOME TAXES	\$287,827	\$0	\$0	\$287,827	6.61%	0.00%	0.00%
6	OTHER DEFERRED CREDIT - FCPC	\$1,578,595	\$0	\$0	\$1,578,595	36.26%	0.00%	0.00%
7	OTHER DEFERRED CREDIT - GCI	\$22,393	\$0	\$0	\$22,393	0.51%	0.00%	0.00%
8	TAX CREDITS - ZERO COST	\$0	\$0	\$0	\$0	0.00%	0.00%	0.00%
9	TOTAL	\$4,439,995	(\$86,716)	\$0	\$4,353,279	100.00%		5.66%

SUPPORTING SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: RECONCILE THE TOTAL CAPITAL STRUCTURE WITH THE JURISDICTIONAL 13-MONTH AVERAGE
AVERAGE RATE BASE FOR THE CORRESPONDING TIME PERIOD USED FOR INTERIM PURPOSES
SHOW ALL BALANCE SHEET ACCOUNTS AND INDIVIDUAL ADJUSTMENTS NECESSARY TO
CONSTRUCT THE RATE BASE

TYPE OF DATA SHOWN

HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: HOUSEHOLDER

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

LINE NO	TOTAL COMPANY CAPITAL STRUCTURE	RECONCILING ADJUSTMENTS				RECONCILED CAPITAL STRUCTURE
		ADJUSTMENTS				
	AMOUNT	RECONCILING ITEMS	SPECIFIC	PRO RATA		
1	LONG TERM DEBT	\$0	SEE SCHEDULE F-8	\$0	\$0	\$0
2	SHORT TERM DEBT	\$150,000	SEE SCHEDULE F-8	\$0	(\$813)	\$149,187
3	CUSTOMER DEPOSITS	\$26,370	SEE SCHEDULE F-8	\$0	(\$143)	\$26,227
4	COMMON EQUITY	\$2,374,810	SEE SCHEDULE F-8	(\$72,883)	(\$12,877)	\$2,289,050
5	DEFERRED INCOME TAXES	\$287,827	SEE SCHEDULE F-8	\$0	\$0	\$287,827
6	OTHER DEFERRED CREDIT-FCPC	\$1,578,595	SEE SCHEDULE F-8	\$0	\$0	\$1,578,595
7	OTHER DEFERRED CREDIT-GCI	\$22,393	SEE SCHEDULE F-8	\$0		\$22,393
8	TAX CREDITS - ZERO COST	\$0	SEE SCHEDULE F-8	\$0	\$0	\$0
9	TOTAL	<u>\$4,439,995</u>		<u>(\$72,883)</u>	<u>(\$13,833)</u>	<u>\$4,353,279</u>

SUPPORTING SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE ALLOCATION OF INTERIM RATE RELIEF.

TYPE OF DATA SHOWN:

COMPANY: ST JOE NATURAL GAS COMPANY

HISTORIC BASE YEAR DATA

DOCKET NO.: 001447-GU

WITNESS: HOUSEH

YEAR ENDED 12/31/99

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
LINE NO.	RATE SCHEDULE	BILLS	THERM SALES	CUSTOMER CHARGE	ENERGY CHARGE	TOTAL (4+5)	DOLLAR INCREASE	% INCREASE	INCREASE CENTS PER THERM
1	RESIDENTIAL	37,814	948,523	\$226,884	\$229,030	\$455,914	\$365,638	80.20%	\$0.3855
2	SMALL COMMERCIAL	2,446	73,684	29,352	22,014	51,366	41,195	80.20%	0.5591
3	COMMERCIAL	537	241,115	18,795	24,268	43,061	34,534	80.20%	0.1432
4	INDUSTRIAL	0	0	0	0	0	0	N/A	N/A
5	INDUSTRIAL INTERRUPTIBLE	0	0	0	0	0	0	N/A	N/A
6	FIRM TRANSPORT	12	250,999	12,000	10,216	22,216	17,817	80.20%	0.0710
7	CONTRACT TRANSP	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
		0	0	N/A	N/A	N/A	N/A	N/A	0.0000
8	TOTAL	40,809	1,514,321	\$287,031	\$285,526	\$572,557	\$459,185	80.20%	\$0.3032

SUPPORTING SCHEDULES: F-7

RECAP SCHEDULES:

ST JOE NATURAL GAS COMPANY, INC
DOCKET #: 001447-GU
MINIMUM FILING REQUIREMENTS
INDEX

PROJECTED TEST YEAR SCHEDULES - PAGE 1

SCHEDULE NO.	TITLE	PAGE
G-1	PROJECTED TEST YEAR RATE BASE	149
G-1	PROJECTED TEST YEAR WORKING CAPITAL - ASSETS	150
G-1	PROJECTED TEST YEAR WORKING CAPITAL - LIABILITIES	151
G-1	RATE BASE ADJUSTMENTS	152
G-1	HISTORIC BASE YEAR + 1 BALANCE SHEET - ASSETS	153
G-1	HISTORIC BASE YEAR + 1 BALANCE SHEET - LIAB. & CAPITALIZATION	154
G-1	PROJECTED TEST YEAR BALANCE SHEET - ASSETS	155
G-1	PROJECTED TEST YEAR BALANCE SHEET - LIAB. & CAPITALIZATION	156
G-1	HISTORIC BASE YEAR + 1 - 13-MONTH AVERAGE UTILITY PLANT	157
G-1	PROJECTED TEST YEAR - 13-MONTH AVERAGE UTILITY PLANT	158
G-1	HISTORIC BASE YEAR + 1 - DEPRECIATION RESERVE BALANCES	159
G-1	PROJECTED TEST YEAR - DEPRECIATION RESERVE BALANCES	160
G-1	HISTORIC BASE YEAR + 1 - AMORTIZATION RESERVE BALANCES	161
G-1	PROJECTED TEST YEAR - AMORTIZATION RESERVE BALANCES	162
G-1	HISTORIC BASE YEAR + 1 - ALLOCATION OF COMMON PLANT	163
G-1	HISTORIC BASE YEAR + 1 - ALLOCATION OF COMMON PLANT - DETAIL	164
G-1	HISTORIC BASE YEAR + 1 - ALLOCATION OF COMMON PLANT - DETAIL (CONT.)	165

FLORIDA DIVISION OF CHESAPEAKE UTILITIES
DOCKET #: 000108-GU
MINIMUM FILING REQUIREMENTS
INDEX

PROJECTED TEST YEAR SCHEDULES - PAGE 2

SCHEDULE NO.	TITLE	PAGE
G-1	PROJECTED TEST YEAR - ALLOCATION OF COMMON PLANT	166
G-1	PROJECTED TEST YEAR - ALLOCATION OF COMMON PLANT - DETAIL	167
G-1	PROJECTED TEST YEAR - ALLOCATION OF COMMON PLANT - DETAIL (CONT.)	168
G-1	HISTORIC BASE YEAR + 1 - ALLOC. OF DEPREC./AMORT. RESERVE - COMMON PLT	169
G-1	PROJECTED TEST YEAR - ALLOC. OF DEPR./AMORT. - COMMONT PLANT	170
G-1	HISTORIC BASE YEAR + 1 - CONSTRUCTION BUDGET	171
G-1	HISTORIC BASE YEAR + 1 - MONTHLY PLANT ADDITIONS	172
G-1	HISTORIC BASE YEAR + 1 - MONTHLY PLANT RETIREMENTS	173
G-1	PROJECTED TEST YEAR - CONSTRUCTION BUDGET	174
G-1	PROJECTED TEST YEAR - MONTHLY PLANT ADDITIONS	175
G-1	PROJECTED TEST YEAR - MONTHLY PLANT RETIREMENTS	176
G-2	PROJECTED TEST YEAR NOI - SUMMARY	177
G-2	ADJUSTMENTS TO NET OPERATING INCOME	178
G-2	ADJUSTMENTS TO NET OPERATING INCOME (CONT.)	179
G-2	HISTORIC BASE YEAR + 1 - INCOME STATEMENT	180
G-2	PROJECTED TEST YEAR - INCOME STATEMENT	181
G-2	HISTORIC BASE YEAR + 1 - REVENUES AND COST OF GAS	182
G-2	HISTORIC BASE YEAR + 1 - REVENUES AND COST OF GAS (CONT.)	183
G-2	PROJECTED TEST YEAR - REVENUES AND COST OF GAS	184
G-2	PROJECTED TEST YEAR - REVENUES AND COST OF GAS (CONT.)	185
G-2	PROJECTED TEST YEAR - REVENUES AND COST OF GAS (CONT.)	186
G-2	PROJECTED TEST YEAR - CALCULATION OF DISTRIBUTION EXPENSES	187
G-2	PROJECTED TEST YEAR - CALCULATION OF DISTRIBUTION EXPENSES (CONT.)	188

ST JOE NATURAL GAS COMPANY, INC
DOCKET #: 001447-GU
MINIMUM FILING REQUIREMENTS
INDEX

PROJECTED TEST YEAR SCHEDULES - PAGE 3

SCHEDULE NO.	TITLE	PAGE
G-2	PROJECTED TEST YEAR - CALCULATION OF MAINTENANCE EXPENSES	189
G-2	PROJECTED TEST YEAR - CALCULATION OF MAINTENANCE EXPENSES (CONT.)	190
G-2	PROJECTED TEST YEAR - CALCULATION OF CUSTOMER ACCOUNT EXPENSES	191
G-2	PROJECTED TEST YEAR - CALCULATION OF CUSTOMER SERVICE EXPENSES	192
G-2	PROJECTED TEST YEAR - CALCULATION OF SELLING EXPENSES	193
G-2	PROJECTED TEST YEAR - CALCULATION OF ADMIN. AND GENERAL EXPENSES	194
G-2	PROJECTED TEST YEAR - CALCULATION OF ADMIN. AND GENERAL EXPENSES (CONT.)	195
G-2	PROJECTED TEST YEAR - TOTAL EXPENSES	196
G-2	HISTORIC BASE YEAR + 1 - DEPRECIATION / AMORTIZATION EXPENSE	197
G-2	HISTORIC BASE YEAR + 1 - AMORTIZATION EXPENSE DETAIL	198
G-2	HISTORIC BASE YEAR + 1 - ALLOCATION OF DEPR. / AMORT. EXPENSE	199
G-2	PROJECTED TEST YEAR - DEPRECIATION / AMORTIZATION EXPENSE	200
G-2	PROJECTED TEST YEAR - AMORTIZATION EXPENSE DETAIL	201
G-2	PROJECTED TEST YEAR - ALLOCATION OF DEPR. / AMORT. EXPENSE	202
G-2	HISTORIC BASE YEAR + 1 - RECONCILIATION OF TOTAL INCOME TAX PROVISION	203
G-2	HISTORIC BASE YEAR + 1 - STATE AND FEDERAL INCOME TAX - CURRENT	204
G-2	HISTORIC BASE YEAR + 1 - DEFERRED INCOME TAX EXPENSE	205
G-2	PROJECTED TEST YEAR - RECONCILIATION OF TOTAL INCOME TAX PROVISION	206
G-2	PROJECTED TEST YEAR - STATE AND FEDERAL INCOME TAX - CURRENT	207
G-2	PROJECTED TEST YEAR - DEFERRED INCOME TAX EXPENSE	208

ST JOE NATURAL GAS COMPANY, INC
DOCKET #: 001447-GU
MINIMUM FILING REQUIREMENTS
INDEX

PROJECTED TEST YEAR SCHEDULES - PAGE 4

SCHEDULE NO.	TITLE	PAGE
G-3	HISTORIC BASE YEAR + 1 - COST OF CAPITAL	209
G-3	PROJECTED TEST YEAR - COST OF CAPITAL	210
G-3	PROJECTED TEST YEAR - LONG-TERM DEBT OUTSTANDING	211
G-3	PROJECTED TEST YEAR - SHORT-TERM DEBT OUTSTANDING	212
G-3	PROJECTED TEST YEAR - PREFERRED STOCK	213
G-3	PROJECTED TEST YEAR - COMMON STOCK ISSUES	214
G-3	CUSTOMER DEPOSITS	215
G-3	FINANCING PLANS - STOCK AND BOND ISSUES	216
G-3	PROJECTED TEST YEAR - FINANCIAL INDICATORS	217
G-3	PROJECTED TEST YEAR - FINANCIAL INDICATORS (CONT.)	218
G-3	PROJECTED TEST YEAR - FINANCIAL INDICATORS (CONT.)	219
G-4	PROJECTED TEST YEAR - REVENUE EXPANSION FACTOR	220
G-5	PROJECTED TEST YEAR - REVENUE DEFICIENCY	221
G-6	PROJECTED TEST YEAR - MAJOR ASSUMPTIONS	222
G-6	PROJECTED TEST YEAR - MAJOR ASSUMPTIONS (CONT.)	223
G-6	PROJECTED TEST YEAR - MAJOR ASSUMPTIONS (CONT.)	224

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE
RATE BASE FOR THE HISTORIC BASE YEAR, THE HISTORIC BASE YEAR
PLUS ONE, AND THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/99

HISTORIC BASE YR + 1: 12/31/00

PROJECTED TEST YEAR: 12/31/01

WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

LINE NO.	DESCRIPTION	BASE YEAR		BASE YEAR	BASE YR + 1	PROJECTED	PROJECTED	PROJECTED TEST YEAR AS ADJUSTED
		12/31/99 (PER BOOKS)	COMPANY ADJUSTMENT	ADJUSTED AVERAGE YEAR	12/31/00 AVERAGE YEAR	TEST YEAR UNADJUSTED AVERAGE YR.	TEST YEAR ADJUSTMENTS	
UTILITY PLANT								
1	PLANT IN SERVICE	\$6,011,044	\$0	\$6,011,044	\$6,070,188	\$6,215,693	\$0	\$6,215,693
2	CONSTRUCTION WORK IN PROGRESS	\$14,580	\$0	\$14,580	\$19,148	\$18,328	\$0	\$18,328
3	ACQUISITION ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	COMMON PLANT ALLOCATED	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	PLANT HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL	\$6,025,624	\$0	\$6,025,624	\$6,089,336	\$6,234,021	\$0	\$6,234,021
DEDUCTIONS								
7	ACCUM PROV-DEPR & AMORT	(\$1,949,542)	\$0	(\$1,949,542)	(\$2,166,154)	(\$2,402,461)	\$0	(\$2,402,461)
8	CUSTOMER ADVANCES FOR CONSTRUCTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	TOTAL DEDUCTIONS	(\$1,949,542)	\$0	(\$1,949,542)	(\$2,166,154)	(\$2,402,461)	\$0	(\$2,402,461)
10	PLANT NET	\$4,076,082	\$0	\$4,076,082	\$3,923,182	\$3,831,560	\$0	\$3,831,560
ALLOWANCE FOR WORKING CAPITAL								
11	BALANCE SHEET METHOD	(\$1,701,271)	\$1,978,467	\$277,196	(\$1,681,252)	(\$1,754,552)	\$2,294,095	\$539,544
12	TOTAL RATE BASE	\$2,374,811	\$1,978,467	\$4,353,278	\$2,241,931	\$2,077,008	\$2,294,095	\$4,371,104
13	NET OPERATING INCOME	(\$5,075)	(\$26,335)	(\$31,410)	\$3,396	(\$57,658)	\$0	(\$57,658)
14	RATE OF RETURN	-0.21%		-0.72%		-2.78%		-1.32%

SUPPORTING SCHEDULES: B-2, G-1 p 4-8, G-1 p. 15, G-2, p 18, G-2 p. 21
G-2 p. 22, G-2 p. 1-3, G-6 p 1-2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE WORKING CAPITAL FOR
THE HISTORIC BASE YEAR, THE HISTORIC BASE YEAR + 1, AND THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/99

HISTORIC BASE YR + 1: 12/31/00

PROJECTED TEST YEAR: 12/31/01

WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO 001447-GU

LINE NO	DESCRIPTION ASSETS	BASE YEAR		BASE YEAR ADJUSTED AVERAGE YEAR	HBY + 1 12/31/00 AVERAGE YEAR	PROJECTED TEST YEAR UNADJUSTED AVG. YEAR	PROJECTED TEST YEAR ADJUSTMENTS	PROJECTED TEST YEAR AS ADJUSTED
		12/31/99 (PER BOOKS)	COMPANY ADJUSTMENTS					
1	CASH	\$430,009	\$0	\$430,009	\$265,282	\$229,171	\$0	\$229,171
2	MISC ACCTS REC. - PREPAID GAS	\$821	\$0	\$821	\$276	\$0	\$0	\$0
3	WORKING FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	TEMPORARY CASH INVESTMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	NOTES RECEIVABLE	\$4,222	(\$4,222)	(\$0)	\$1,862	\$0	\$0	\$0
6	ACCOUNTS RECEIVABLE - GAS	\$293,760	(\$163,617)	\$130,143	\$141,499	\$175,388	\$0	\$175,388
7	MDSE, JOBBING & OTHER	\$12,538	(\$9,460)	\$3,078	\$23,725	\$20,648	(\$15,486)	\$5,162
8	ACCUM. PROV. UNCOLLECT. - GAS	(\$66,765)	\$66,765	(\$0)	\$0	\$0	\$0	\$0
9	ACCOUNTS RECEIVABLE - MISC	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	PLANT & OPER MATERIAL & SUPPL.	\$17,905	(\$13,175)	\$4,730	\$19,311	\$19,541	(\$14,655)	\$4,886
11	MERCHANDISE	\$4,343	(\$4,343)	(\$0)	\$6,645	\$6,655	(\$6,655)	(\$0)
13	PREPAYMENTS	\$12,305	\$0	\$12,305	\$10,066	\$9,154	\$0	\$9,154
15	CONSERVATION EXPENSE	\$496,812	\$0	\$496,812	\$39,180	\$0	\$0	\$0
16	CONSERVATION REVENUES	(\$499,002)	\$0	(\$499,002)	(\$38,602)	\$0	\$0	\$0
17	DEFERRED DEBITS - TAX	\$0	\$0	\$0	\$76,653	\$229,958	\$0	\$229,958
18	UNAMORTIZED RATE CASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	UNRECOVERED GAS COST	(\$215,374)	\$0	(\$215,374)	(\$59,548)	(\$2,558)	\$0	(\$2,558)
20	TOTAL ASSETS	\$491,573	(\$128,052)	\$363,521	\$486,347	\$687,957	(\$36,796)	\$651,161

SUPPORTING SCHEDULES: B-13, G-1 p.5-8, G-6 p.1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE WORKING CAPITAL FOR THE HISTORIC BASE YEAR, THE HISTORIC BASE YEAR + 1, AND THE PROJECTED TEST YEAR.

COMPANY: ST JOE NATURAL GAS COMPANY

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/99

HISTORIC BASE YR + 1: 12/31/00

PROJECTED TEST YEAR: 12/31/01

DOCKET NO.: 001447-GU

WITNESS: ROBERSON

LINE NO.	DESCRIPTION	BASE YEAR	COMPANY ADJUSTMENTS	BASE YEAR ADJUSTED AVERAGE YEAR	BASE YR + 1 12/31/00 AVERAGE YEAR	PROJECTED TEST YEAR UNADJUSTED AVG. YEAR	PROJECTED TEST YEAR ADJUSTMENTS	PROJECTED TEST YEAR AS ADJUSTED
		1999 (PER BOOKS)		YEAR	YEAR			
1	NOTES PAYABLE	\$150,000	(\$150,000)	\$0	\$150,000	\$404,615	(\$404,615)	\$0
2	ACCOUNTS PAYABLE	\$44,183	\$0	\$44,183	\$52,309	\$83,808	\$0	\$83,808
3	ACCTS. PAYABLE - ASSOC. CO.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	CUSTOMER DEPOSITS-REFUNDS	\$26,370	(\$26,370)	\$0	\$27,603	\$27,801	(\$27,801)	(\$0)
5	CUSTOMER DEPOSITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TAXES ACCRUED-GENERAL	\$25,312	(\$6,811)	\$18,501	\$24,869	\$34,632	(\$8,750)	\$25,882
7	TAXES ACCRUED-INCOME	\$16,532	(\$34,523)	(\$17,991)	(\$30,030)	(\$43,985)	\$0	(\$43,985)
8	INTEREST ACCRUED	\$815	\$0	\$815	\$1,972	\$2,309	\$0	\$2,309
9	DIVIDENDS DECLARED	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	TAX COLLECTIONS PAYABLE	\$7,251	\$0	\$7,251	\$7,026	\$7,062	\$0	\$7,062
11	INACTIVE DEPOSITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	CONSERVATION COST TRUE-UP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	MISC. CURRENT LIABILITIES	\$33,566	\$0	\$33,566	\$40,387	\$36,541	\$0	\$36,541
14	CUSTOMER ADVANCES FOR CONSTRUCTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	ACCUMULATED DEFERRED INCOME TAXES	\$287,827	(\$287,827)	\$0	\$299,557	\$311,130	(\$311,130)	(\$0)
16	OTHER DEFERRED CREDITS - FCPC	\$1,578,595	(\$1,578,595)	\$0	\$1,578,595	\$1,578,595	(\$1,578,595)	\$0
17	OTHER DEFERRED CREDITS -GCI	\$22,393	(\$22,393)	\$0	\$15,310	\$0	\$0	\$0
18	SELF INSURANCE RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	OTHER DEFERRED CREDITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	PENSIONS & BENEFITS RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL LIABILITIES	\$2,192,844	(\$2,106,519)	\$86,325	\$2,167,599	\$2,442,508	(\$2,330,891)	\$111,617
22	WORKING CAPITAL	(\$1,701,271)	\$1,978,467	\$277,196	(\$1,681,252)	(\$1,754,552)	\$2,294,095	\$539,544

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENT TO THE 13-MONTH RATE BASE

TYPE OF DATA SHOWN:

COMPANY: ST JOE NATURAL GAS COMPANY

PROJECTED TEST YEAR: 12/31/01

WITNESS: ROBERSON

DOCKET NO.: 001447-GU

AD NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY	REGULATED	REASON FOR ADJUSTMENT
<u>UTILITY PLANT IN SERVICE</u>					
1	Eliminate CWP	\$0	\$0	\$0	Per Commission Policy
2	Eliminate acquisition adjustment	\$0	\$0	\$0	To remove Acquisition Adjustment.
3	Eliminate 2nd Story Office Bldg.	\$0	\$0	\$0	To remove 2nd Story Office Bldg.
4	Eliminate Common Plant	\$0	\$0	\$0	To remove Common Plant
5	TOTAL	\$0	\$0	\$0	
<u>ACCUM. DEPR.-UTILITY PLANT</u>					
6	Eliminate Acquisition Adj	\$0	\$0	\$0	To remove the reserve associated to the Acquisition Adjustment.
7	Eliminate 2nd Story Office	\$0	\$0	\$0	To remove the reserve associated to the 2nd Story Office Bldg.
8	Eliminate Franchise/Consent	\$0	\$0	\$0	To remove reserve associated with Franchise & Consent.
9	Eliminate Reserve Common Plant	\$0	\$0	\$0	To remove reserve associated with Common Plant
10	TOTAL	\$0	\$0	\$0	
<u>ALLOWANCE FOR WORKING CAPITAL</u>					
11	(SEE SCHEDULE G-1 PAGES 2-3 FOR DETAIL)	\$2,294,095	\$0	\$2,294,095	
12	TOTAL RATE BASE ADJUSTMENTS	<u>\$2,294,095</u>	<u>\$0</u>	<u>\$2,294,095</u>	

Tp 2-3, G-1 p 7-8, G-1 p 10, G-1 p 12.

G-1 p 14, G-1 p 18, G-1 p 22, G-6 p 1-2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET
FOR THE HISTORIC BASE YEAR + 1TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1. 12/31/00
WITNESS. ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

LINE NO.	ASSETS	BEG. BALANCE	Jan-00	Feb-00	Mar-00	Apr-00	May-00	Jun-00	Jul-00	Aug-00	Sep-00	Oct-00	Nov-00	Dec-00	13 MONTH AVERAGE	REFERENCE
1	GAS PLANT IN SERV.	\$6,061,300	\$6,062,417	\$6,062,868	\$6,063,311	\$6,066,049	\$6,096,096	\$6,098,204	\$6,099,081	\$6,052,742	\$6,053,541	\$6,057,986	\$6,069,025	\$6,069,824	\$6,070,188	RATE BASE
2	PLANT HELD FOR FUT USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3	CWIP	\$12,443	\$17,013	\$17,561	\$15,342	\$42,737	\$18,474	\$17,382	\$18,328	\$18,328	\$18,328	\$18,328	\$18,328	\$18,328	\$19,148	RATE BASE
4	GAS PLANT ACQ. ADJ	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	RATE BASE
5	GROSS UTILITY PLANT	\$6,073,743	\$6,079,430	\$6,080,429	\$6,078,653	\$6,108,786	\$6,112,570	\$6,115,586	\$6,117,409	\$6,071,070	\$6,071,869	\$6,076,314	\$6,087,353	\$6,088,152	\$6,089,336	
6	ACCUM. PROVISION FOR DEPR	(\$2,053,454)	(\$2,072,283)	(\$2,090,894)	(\$2,106,586)	(\$2,125,852)	(\$2,146,623)	(\$2,166,304)	(\$2,184,025)	(\$2,203,648)	(\$2,223,208)	(\$2,242,776)	(\$2,262,368)	(\$2,281,976)	(\$2,166,154)	RATE BASE
7	NET PLANT	\$4,020,289	\$4,007,147	\$3,989,535	\$3,972,067	\$3,982,934	\$3,965,947	\$3,949,282	\$3,933,384	\$3,867,422	\$3,848,661	\$3,833,538	\$3,824,985	\$3,806,176	\$3,923,182	
8	INVESTMENT IN SUBSIDIARY CO.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	SINKING 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.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
12	CASH	\$272,829	\$251,481	\$295,727	\$353,594	\$343,098	\$320,997	\$226,010	\$212,331	\$256,030	\$264,489	\$263,462	\$219,052	\$169,568	\$265,282	WORKING CAP
13	MISC ACCTS REC. - PREPAID GAS	\$210	\$0	\$0	\$408	\$612	\$1,395	\$961	\$0	\$0	\$0	\$0	\$0	\$0	\$276	
14	WORKING FUNDS & CASH INVEST	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15	TEMP CASH INVESTMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
16	NOTES RECEIVABLE	\$4,040	\$3,678	\$3,308	\$2,895	\$2,478	\$2,058	\$1,735	\$1,409	\$1,100	\$800	\$500	\$200	\$0	\$1,862	
17	ACCOUNTS RECEIVABLE -GAS	\$152,820	\$204,035	\$198,246	\$141,107	\$118,337	\$94,857	\$91,558	\$104,728	\$103,946	\$97,294	\$133,044	\$170,263	\$229,247	\$141,499	WORKING CAP
18	MOSE, JOBBING & OTHER	\$63,444	\$23,507	\$22,277	\$21,713	\$23,760	\$19,405	\$21,897	\$17,661	\$17,500	\$17,500	\$16,200	\$20,113	\$23,444	\$23,725	WORKING CAP.
19	ACCUM. PROV. UNCOLLECT. ACCTS.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP.
20	ACCOUNTS RECEIVABLE -MISC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP
21	PLANT & OPER MATERIAL & SUPPL.	\$17,575	\$16,662	\$19,569	\$17,469	\$18,486	\$18,662	\$19,245	\$20,563	\$20,563	\$20,563	\$20,563	\$20,563	\$20,563	\$19,311	
22	MERCHANDISE	\$7,302	\$5,764	\$7,380	\$6,221	\$5,189	\$4,597	\$5,355	\$7,429	\$7,429	\$7,429	\$7,429	\$7,429	\$7,429	\$6,645	WORKING CAP.
23	STORES EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24	PREPAYMENTS	\$16,883	\$14,634	\$12,384	\$10,134	\$7,885	\$5,635	\$3,385	\$1,136	\$1,136	\$1,136	\$21,136	\$18,836	\$16,536	\$10,066	WORKING CAP
25	TOTAL CURR & ACCR. ASSETS	\$535,103	\$519,762	\$558,891	\$553,541	\$519,846	\$467,607	\$370,146	\$365,257	\$407,704	\$409,211	\$462,334	\$456,456	\$466,787	\$468,665	
26	UNAMORT. DD&E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
27	CONSERVATION EXPENSE	\$509,339	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39,180	WORKING CAP.
28	CONSERVATION REVENUES	(\$501,830)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$38,602)	WORKING CAP.
29	DEFERRED DEBITS - TAX	\$0	\$12,775	\$25,551	\$38,326	\$51,102	\$63,877	\$76,653	\$89,428	\$102,203	\$114,979	\$127,754	\$140,530	\$153,305	\$76,653	
30	UNAMORT. RATE CASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
31	UNRECOVERED GAS COST	(\$128,951)	(\$100,874)	(\$85,265)	(\$72,875)	(\$65,277)	(\$61,418)	(\$61,277)	(\$46,021)	(\$28,871)	(\$23,744)	(\$33,249)	(\$33,249)	(\$33,249)	(\$59,548)	WORKING CAP.
32	TOTAL DEFERRED CHARGES	(\$121,442)	(\$87,899)	(\$59,714)	(\$34,549)	(\$14,175)	\$2,459	\$15,375	\$43,407	\$73,332	\$91,235	\$94,505	\$107,281	\$120,056	\$17,682	
33	TOTAL ASSETS	\$4,433,950	\$4,439,010	\$4,488,711	\$4,491,059	\$4,488,604	\$4,436,014	\$4,334,804	\$4,342,048	\$4,348,459	\$4,349,107	\$4,390,377	\$4,388,722	\$4,393,020	\$4,409,530	

SUPPORTING SCHEDULES: G-1 p.9, G-6 p.1

RECAP SCHEDULES: G-1 p.1-3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET
FOR THE HISTORIC BASE YEAR + 1TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/00
WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

LINE NO	CAPITALIZATION & LIABILITIES	BEG. BALANCE	Jan-00	Feb-00	Mar-00	Apr-00	May-00	Jun-00	Jul-00	Aug-00	Sep-00	Oct-00	Nov-00	Dec-00	13 MONTH AVERAGE	REFERENCE
1	COMMON STOCK	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	
2	ADDITIONAL CAPITAL	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	
3	UNAPPROPRIATED RET. EARN.	\$2,108,565	\$1,953,385	\$1,950,928	\$1,945,417	\$1,940,602	\$1,935,880	\$1,929,995	\$1,953,377	\$1,953,377	\$1,953,377	\$1,953,377	\$1,953,377	\$1,953,377	\$1,953,377	
4	UNDISTRIBUTED SUBS EARN. & DIVID	(\$150,075)	(\$37,519)	(\$37,519)	(\$37,519)	(\$37,519)	(\$37,519)	(\$37,519)	(\$37,519)	(\$37,519)	(\$37,519)	(\$37,519)	(\$37,519)	(\$37,519)	(\$37,519)	
	UNDISTRIBUTED SUBS EARN. (NOI)		\$36,503	\$78,424	\$84,970	\$79,454	\$62,706	\$43,997	\$30,076	\$13,320	(\$5,959)	(\$19,136)	(\$20,157)	(\$4,437)	\$29,212	CAP. STRUCT.
5	TOTAL STOCKHOLDERS EQUITY	\$2,259,884	\$2,253,783	\$2,293,228	\$2,294,263	\$2,283,931	\$2,262,461	\$2,237,868	\$2,247,328	\$2,230,572	\$2,211,293	\$2,198,116	\$2,197,095	\$2,175,296	\$2,212,718	
6	FM BONDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
7	LONG TERM NOTES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8	OTHER LT DEBT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	TOTAL LONG TERM DEBT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	NOTES PAYABLE	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	
11	ACCOUNTS PAYABLE	\$92,569	\$75,952	\$84,866	\$46,171	\$31,812	\$18,059	\$17,572	\$27,912	\$28,059	\$23,946	\$53,596	\$78,635	\$120,867	\$52,309	WORKING CAP.
12	ACCOUNTS PAY. ASSOC. CO.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	CUSTOMER DEPOSITS	\$25,707	\$25,597	\$26,317	\$26,962	\$28,176	\$28,082	\$27,972	\$28,442	\$28,690	\$27,909	\$28,426	\$28,278	\$28,278	\$27,603	CAP. STRUCT.
14	TAXES ACCRUED-GENERAL	\$908	\$6,235	\$10,562	\$16,889	\$21,718	\$27,043	\$32,370	\$33,197	\$40,524	\$47,851	\$55,178	\$12,505	\$18,323	\$24,869	WORKING CAP.
15	TAXES ACCRUED-INCOME	(\$43,754)	(\$32,629)	(\$21,503)	(\$10,378)	\$748	\$11,873	(\$69,769)	(\$58,644)	(\$47,519)	(\$36,393)	(\$25,268)	(\$14,142)	(\$43,013)	(\$30,030)	WORKING CAP.
16	INTEREST ACCRUED	\$4,288	\$4,288	\$4,288	\$4,288	\$4,288	\$4,288	(\$729)	(\$729)	(\$729)	(\$729)	(\$729)	(\$729)	\$4,288	\$1,972	WORKING CAP.
17	DIVIDENDS DECLARED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
18	TAX COLLECTIONS PAYABLE	\$4,578	\$10,903	\$10,923	\$7,293	\$6,620	\$6,368	\$5,589	\$6,258	\$5,445	\$6,683	\$7,380	\$8,271	\$5,036	\$7,026	WORKING CAP.
19	INACTIVE DEPOSITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
20	CONSERVATION COST TRUE-UP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
21	MISC. CURRENT LIABILITIES	\$40,000	\$44,167	\$48,334	\$52,501	\$56,668	\$20,835	\$25,002	\$29,169	\$33,336	\$37,503	\$41,670	\$45,837	\$50,004	\$40,387	WORKING CAP.
22	TOTAL CURR. & ACCRUED LIAB.	\$274,296	\$284,513	\$293,786	\$293,726	\$300,026	\$266,548	\$188,007	\$215,603	\$237,806	\$256,769	\$310,253	\$308,655	\$333,783	\$274,136	
23	CUSTOMER ADVANCES FOR CONST.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	RATE BASE
24	OTHER DEFERRED CREDITS - FCPC	\$1,578,595	\$1,578,595	\$1,578,595	\$1,578,595	\$1,578,595	\$1,578,595	\$1,578,595	\$1,578,595	\$1,578,595	\$1,578,595	\$1,578,595	\$1,578,595	\$1,578,595	\$1,578,595	
25	OTHER DEFERRED CREDITS - GCI	\$27,402	\$27,402	\$27,402	\$27,810	\$28,422	\$29,817	\$30,777	\$0	\$0	\$0	\$0	\$0	\$0	\$15,310	CAP. STRUCT.
26	ACCUMULATED DEFERRED INC. TAX	\$293,773	\$294,737	\$295,701	\$296,665	\$297,629	\$298,593	\$299,557	\$300,521	\$301,485	\$302,449	\$303,413	\$304,377	\$305,346	\$299,557	CAP. STRUCT.
27	TOTAL DEFERRED CREDITS	\$1,899,770	\$1,900,734	\$1,901,698	\$1,903,070	\$1,904,846	\$1,907,005	\$1,908,930	\$1,879,116	\$1,880,080	\$1,881,044	\$1,882,008	\$1,882,972	\$1,883,941	\$1,893,463	
28	PENSIONS & BENEFITS RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
29	TOTAL OPERATING RESERVES	\$1,899,770	\$1,900,734	\$1,901,698	\$1,903,070	\$1,904,846	\$1,907,005	\$1,908,930	\$1,879,116	\$1,880,080	\$1,881,044	\$1,882,008	\$1,882,972	\$1,883,941	\$1,893,463	
30	TOTAL CAPITAL, & LIAB.	\$4,433,950	\$4,439,010	\$4,488,711	\$4,491,059	\$4,488,604	\$4,436,014	\$4,334,804	\$4,342,048	\$4,348,459	\$4,349,107	\$4,390,377	\$4,388,722	\$4,393,020	\$4,409,530	

SUPPORTING SCHEDULES: G-6 p.1-2

RECAP SCHEDULES: G-1 p.1-3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET
FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:

COMPANY: ST JOE NATURAL GAS COMPANY

PROJECTED TEST YEAR: 12/31/01
WITNESS: ROBERSON

DOCKET NO.: 001447-GU

LINE NO.	ASSETS	BEG BALANCE	JANUARY 2001	FEBRUARY 2001	MARCH 2001	APRIL 2001	MAY 2001	JUNE 2001	JULY 2001	AUGUST 2001	SEPTEMBER 2001	OCTOBER 2001	NOVEMBER 2001	DECEMBER 2001	13 MONTH AVERAGE	REFERENCE
1	GAS PLANT IN SERV.	\$6,069,824	\$6,096,720	\$6,120,561	\$6,144,403	\$6,168,244	\$6,192,085	\$6,215,927	\$6,239,768	\$6,263,609	\$6,287,451	\$6,311,292	\$6,335,133	\$6,358,988	\$6,215,693	RATE BASE
2	PLANT HELD FOR FUT USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3	CWIP	\$18,328	\$18,328	\$18,328	\$18,328	\$18,328	\$18,328	\$18,328	\$18,328	\$18,328	\$18,328	\$18,328	\$18,328	\$18,328	\$18,328	RATE BASE
4	GAS PLANT ACQ. ADJ	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	RATE BASE
5	GROSS UTILITY PLANT	\$6,088,152	\$6,115,048	\$6,138,890	\$6,162,731	\$6,186,572	\$6,210,414	\$6,234,255	\$6,258,096	\$6,281,938	\$6,305,779	\$6,329,620	\$6,353,462	\$6,377,316	\$6,234,021	
8	ACCUM. PROVISION FOR DEPR	(\$2,281,976)	(\$2,301,655)	(\$2,321,457)	(\$2,341,365)	(\$2,361,378)	(\$2,381,497)	(\$2,401,721)	(\$2,422,051)	(\$2,442,486)	(\$2,463,027)	(\$2,483,873)	(\$2,504,425)	(\$2,525,282)	(\$2,402,461)	RATE BASE
7	NET PLANT	\$3,806,176	\$3,813,393	\$3,817,433	\$3,821,366	\$3,825,194	\$3,828,917	\$3,832,534	\$3,836,045	\$3,839,452	\$3,842,752	\$3,845,947	\$3,849,037	\$3,852,034	\$3,831,560	
8	INVESTMENT IN SUBSIDIARY CO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	SINKING 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.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
12	CASH	\$169,568	\$414,973	\$442,972	\$380,418	\$347,017	\$338,022	\$284,409	\$250,883	\$221,161	\$128,098	\$82,390	\$2,328	(\$81,012)	\$229,171	WORKING CAP
13	MISC ACCTS REC. - PREPAID GAS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	WORKING FUNDS & CASH INVEST.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15	TEMP CASH INVESTMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
16	NOTES RECEIVABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17	ACCOUNTS RECEIVABLE- GAS	\$229,247	\$309,041	\$257,749	\$208,803	\$160,178	\$124,078	\$115,250	\$116,278	\$113,142	\$116,275	\$123,788	\$172,838	\$233,376	\$175,388	WORKING CAP
18	MDSE, JOBBING & OTHER	\$23,444	\$23,507	\$22,277	\$21,713	\$23,760	\$19,405	\$21,897	\$17,661	\$17,500	\$17,500	\$16,200	\$20,113	\$23,444	\$20,848	WORKING CAP
19	ACCUM. PROV. UNCOLLECT. ACCTS.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP
20	ACCOUNTS RECEIVABLE-MISC.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP
21	PLANT & OPER. MATERIAL & SUPPL.	\$20,563	\$16,662	\$19,569	\$17,469	\$18,486	\$18,662	\$19,245	\$20,563	\$20,563	\$20,563	\$20,563	\$20,563	\$20,563	\$19,541	
22	MERCHANDISE	\$7,429	\$5,764	\$7,380	\$6,221	\$5,189	\$4,597	\$5,355	\$7,429	\$7,429	\$7,429	\$7,429	\$7,429	\$7,429	\$6,655	WORKING CAP
23	STORES EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP
24	PREPAYMENTS	\$18,536	\$14,634	\$12,384	\$10,134	\$7,885	\$5,635	\$3,385	\$1,136	\$1,136	\$1,136	\$18,000	\$15,000	\$12,000	\$9,154	
27	TOTAL CURR & ACCR. ASSETS	\$466,787	\$784,581	\$762,331	\$644,759	\$562,513	\$508,400	\$449,542	\$413,949	\$380,931	\$291,001	\$268,370	\$238,271	\$215,800	\$460,557	
28	UNAMORT. DD&E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
29	CONSERVATION EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
30	CONSERVATION REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
31	DEFERRED DEBITS - TAX	\$153,305	\$166,080	\$178,856	\$191,631	\$204,407	\$217,182	\$229,958	\$242,733	\$255,508	\$268,284	\$281,059	\$293,835	\$306,610	\$229,958	
32	UNAMORT. RATE CASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
33	UNRECOVERED GAS COST	(\$33,249)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,558)	
34	TOTAL DEFERRED CHARGES	\$120,056	\$166,080	\$178,856	\$191,631	\$204,407	\$217,182	\$229,958	\$242,733	\$255,508	\$268,284	\$281,059	\$293,835	\$306,610	\$227,400	
35	TOTAL ASSETS	\$4,393,020	\$4,764,055	\$4,758,620	\$4,657,758	\$4,592,114	\$4,554,498	\$4,512,033	\$4,492,727	\$4,475,891	\$4,402,037	\$4,395,377	\$4,381,143	\$4,374,444	\$4,519,517	

SUPPORTING SCHEDULES: G-1 p 10, G-6 p 1

RECAP SCHEDULES: G-1 p 1-3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET
FOR THE PROJECTED TEST YEAR.TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/01
WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

LINE NO.		BEG. BALANCE	JANUARY 2001	FEBRUARY 2001	MARCH 2001	APRIL 2001	MAY 2001	JUNE 2001	JULY 2001	AUGUST 2001	SEPTEMBER 2001	OCTOBER 2001	NOVEMBER 2001	DECEMBER 2001	13 MONTH AVERAGE	REFERENCE
1	COMMON STOCK	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	
2	ADDITIONAL CAPITAL	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	
3	UNAPPROPRIATED RET. EARN.	\$1,953,377	\$1,873,902	\$1,873,902	\$1,873,902	\$1,873,902	\$1,873,902	\$1,873,902	\$1,873,902	\$1,873,902	\$1,873,902	\$1,873,902	\$1,873,902	\$1,873,902	\$1,880,015	
4	UNDISTRIBUTED SUBS. EARN. - DIVID	(\$75,038)	(\$37,519)	(\$37,519)	(\$37,519)	(\$75,038)	(\$75,038)	(\$75,038)	(\$75,038)	(\$75,038)	(\$112,556)	(\$112,556)	(\$112,556)	(\$150,075)	(\$80,810)	
5	UNDISTRIBUTED SUBS. EARN.	(\$4,437)	\$29,239	\$44,709	\$47,577	\$37,509	\$15,152	(\$8,413)	(\$30,448)	(\$54,268)	(\$77,752)	(\$99,675)	(\$107,231)	(\$98,650)	(\$23,591)	
5	TOTAL STOCKHOLDERS EQUITY	\$2,175,296	\$2,167,016	\$2,182,487	\$2,185,355	\$2,137,768	\$2,115,411	\$2,091,846	\$2,069,811	\$2,045,990	\$1,984,988	\$1,963,065	\$1,955,508	\$1,926,571	\$2,077,009	CAP. STRUCT.
6	FM BONDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
7	LONG TERM NOTES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8	OTHER LT DEBT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	TOTAL LONG TERM DEBT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	NOTES PAYABLE	\$150,000	\$450,000	\$450,000	\$450,000	\$450,000	\$440,000	\$440,000	\$430,000	\$420,000	\$410,000	\$400,000	\$390,000	\$380,000	\$404,615	CAP. STRUCT.
11	ACCOUNTS PAYABLE	\$120,867	\$181,999	\$144,352	\$107,903	\$72,106	\$48,192	\$40,467	\$39,857	\$38,403	\$41,094	\$46,941	\$81,519	\$125,803	\$83,808	WORKING CAP
12	ACCOUNTS PAY. ASSOC. CO.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	CUSTOMER DEPOSITS	\$28,278	\$25,597	\$26,317	\$26,962	\$28,176	\$28,082	\$27,972	\$28,442	\$28,690	\$27,909	\$28,426	\$28,278	\$28,278	\$27,801	CAP. STRUCT.
14	TAXES ACCRUED-GENERAL	\$18,323	\$21,304	\$25,285	\$23,966	\$29,147	\$36,128	\$43,109	\$43,290	\$50,271	\$57,252	\$63,433	\$19,414	\$19,296	\$34,632	WORKING CAP.
15	TAXES ACCRUED-INCOME	(\$43,013)	(\$36,124)	(\$29,234)	(\$47,345)	(\$40,455)	(\$33,566)	(\$51,676)	(\$44,787)	(\$37,898)	(\$56,008)	(\$49,119)	(\$42,229)	(\$60,345)	(\$43,985)	WORKING CAP
16	INTEREST ACCRUED	\$4,288	\$4,288	\$4,288	\$4,288	\$4,288	\$4,288	\$0	\$0	\$0	\$0	\$0	\$0	\$4,288	\$2,309	WORKING CAP
17	DIVIDENDS DECLARED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
18	TAX COLLECTIONS PAYABLE	\$5,036	\$10,903	\$10,923	\$7,293	\$6,620	\$6,368	\$5,589	\$6,256	\$5,445	\$6,683	\$7,380	\$8,271	\$5,036	\$7,062	WORKING CAP
19	INACTIVE DEPOSITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
20	CONSERVATION COST TRUE-UP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
21	MISC. CURRENT LIABILITIES	\$50,004	\$54,167	\$58,334	\$12,501	\$16,668	\$20,835	\$25,002	\$29,169	\$33,336	\$37,503	\$41,670	\$45,837	\$50,004	\$36,541	WORKING CAP
22	TOTAL CURR. & ACCRUED LIAB.	\$333,783	\$712,134	\$690,264	\$585,569	\$566,549	\$550,327	\$530,463	\$532,227	\$538,248	\$524,432	\$538,731	\$531,090	\$552,360	\$552,783	
23	CUSTOMER ADVANCES FOR CONST.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	RATE BASE
24	OTHER DEFERRED CREDITS	\$1,578,595	\$1,578,595	\$1,578,595	\$1,578,595	\$1,578,595	\$1,578,595	\$1,578,595	\$1,578,595	\$1,578,595	\$1,578,595	\$1,578,595	\$1,578,595	\$1,578,595	\$1,578,595	
25	DEFERRED INVEST. TAX CREDIT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP. STRUCT.
26	ACCUMULATED DEFERRED INC. TAX	\$305,346	\$306,310	\$307,274	\$308,238	\$309,202	\$310,166	\$311,130	\$312,094	\$313,058	\$314,022	\$314,986	\$315,950	\$316,918	\$311,130	CAP. STRUCT.
27	TOTAL DEFERRED CREDITS	\$1,883,941	\$1,884,905	\$1,885,869	\$1,886,833	\$1,887,797	\$1,888,761	\$1,889,725	\$1,890,689	\$1,891,653	\$1,892,617	\$1,893,581	\$1,894,545	\$1,895,513	\$1,889,725	
28	PENSIONS & BENEFITS RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP
29	TOTAL OPERATING RESERVES	\$1,883,941	\$1,884,905	\$1,885,869	\$1,886,833	\$1,887,797	\$1,888,761	\$1,889,725	\$1,890,689	\$1,891,653	\$1,892,617	\$1,893,581	\$1,894,545	\$1,895,513	\$1,889,725	
30	TOTAL CAPITAL. & LIAB.	\$4,393,020	\$4,764,055	\$4,758,620	\$4,657,756	\$4,592,114	\$4,554,499	\$4,512,034	\$4,492,727	\$4,475,891	\$4,402,037	\$4,395,377	\$4,381,143	\$4,374,444	\$4,519,517	

SUPPORTING SCHEDULES: G-6 p.1-2

RECAP SCHEDULES: G-1 p.1-3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE UTILITY
PLANT FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN

COMPANY: ST JOE NATURAL GAS COMPANY

HISTORIC BASE YR + 1: 12/31/00
WITNESS: ROBERSON

DOCKET NO: 001447-GU

ESTIMATED PLANT BALANCES FOR THE YEAR ENDING 12/31/00

LINE NO.	A/C NO	DESCRIPTION	BEGINNING BALANCE	JAN 2000	FEB 2000	MAR 2000	APR 2000	MAY 2000	JUN 2000	JUL 2000	AUG 2000	SEP 2000	OCT 2000	NOV 2000	DEC 2000	13 MONTH AVERAGE
1	301	ORGANIZATION	\$3,149	\$3,149	\$3,149	\$3,149	\$3,149	\$3,149	\$3,149	\$3,149	\$3,149	\$3,149	\$3,149	\$3,149	\$3,149	\$3,149
2	302	FRANCHISES AND CONSENTS	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	\$10,000
3	303	MISC INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
4	374.01	LAND	22,518	22,518	22,518	22,518	22,518	22,518	22,518	22,518	22,518	22,518	22,518	22,518	22,518	\$22,518
5	374.02	LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
6	375	STRUCTURES & IMPROVEMENT	21,394	21,394	21,394	21,394	21,394	21,394	21,394	21,394	21,394	21,394	21,394	21,394	21,394	\$21,394
7	376	MAINS (STEEL)	2,957,382	2,957,382	2,957,382	2,957,382	2,957,382	2,983,350	2,983,350	2,983,350	2,983,350	2,983,350	2,983,350	2,992,090	2,992,090	\$2,974,707
8	376	MAINS (PLASTIC)	648,666	648,675	648,675	649,439	649,439	650,364	650,364	650,945	650,945	650,945	650,945	852,445	652,445	\$650,330
9	377	COMPRESSOR STAT EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
10	378	MEAS & REG STAT EQUIP-GEN	98,055	98,055	98,055	99,268	99,268	99,268	99,268	99,268	81,274	81,274	81,274	81,274	81,274	\$92,067
11	379	MEAS & REG STAT EQUIP-GEN	452,423	452,423	452,423	452,423	452,423	452,423	452,423	452,423	452,423	452,423	452,423	452,423	452,423	\$452,423
12	380	SERVICES (STEEL)	160,825	160,825	160,825	160,825	160,825	160,825	160,825	160,825	160,825	160,825	160,825	160,825	160,825	\$160,825
13	380	SERVICES (PLASTIC)	492,809	493,845	493,845	493,845	493,845	493,845	493,845	493,845	493,845	493,845	493,845	493,845	493,845	\$493,845
14	381	METERS	258,381	258,381	258,381	258,381	260,511	260,511	260,511	260,511	260,511	260,511	260,511	260,511	260,511	\$260,372
15	382	METER INSTALLATIONS	79,165	79,192	79,192	78,871	78,871	78,871	78,871	78,871	78,871	78,871	78,871	78,871	78,871	\$78,888
16	383	HOUSE REGULATORS	116,284	116,284	116,284	116,284	116,284	116,284	116,284	116,284	116,284	116,284	116,284	116,284	116,284	\$116,284
17	384	HOUSE REG-INST	28,821	28,867	28,867	28,873	28,873	28,873	28,873	28,873	28,873	28,873	28,873	28,873	28,873	\$28,873
18	385	IND MEAS & REG STAT EQUIP	52,481	52,481	52,481	52,481	52,481	52,481	52,481	52,481	52,481	52,481	52,481	52,481	52,481	\$52,481
19	386.00	OTHER PROP ON CUST PREM	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
20	386.01	OTHER PROP ON CUST PREM	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
21	386.02	OTHER PROP ON CUST PREM	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
22	386.03	OTHER PROP ON CUST PREM	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
23	387	OTHER EQUIPMENT	62,036	62,036	62,036	62,036	62,036	62,036	62,036	62,036	62,036	62,036	62,036	62,036	62,036	\$62,036
24	389	LAND	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220	\$28,220
25	390.00	STRUCTURES AND IMPROVMT	121,285	121,285	121,285	121,285	121,285	121,285	121,285	121,285	121,285	121,285	121,285	121,285	121,285	\$121,285
26	390.02	LEASEHOLD IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
27	391.01	OFFICE FURNITURE	42,422	42,422	42,422	42,422	42,422	41,739	41,739	41,739	41,739	41,739	41,739	41,739	41,739	\$42,002
28	391.02	OFFICE DEVICES	15,841	15,841	15,841	14,985	14,985	14,985	14,985	14,985	14,985	14,985	14,985	14,985	14,985	\$15,183
29	391.03	OFFICE EQUIPMENT	81,580	81,580	81,580	81,580	81,580	81,580	81,580	81,580	81,580	81,580	81,580	81,580	81,580	\$81,580
30	391.04	VAX SYSTEM EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
31	392.01	AUTO & TRUCKS-TO 1/2 TON	152,845	152,845	152,845	152,845	152,845	152,845	152,845	152,845	152,845	152,845	152,845	152,845	152,845	\$152,845
32	392.02	TRUCKS OVER 1/2 TON	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
33	392.03	AIRCRAFT	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
34	392.04	OTHER TRANSPORTATION	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
35	394	TOOLS, SHOP, GARAGE EQUIP	20,992	20,992	20,992	20,992	20,992	20,992	20,992	20,992	20,992	20,992	20,992	20,992	20,992	\$20,992
36	395	LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
37	396	POWER OPERATED EQUIPMENT	98,334	98,334	98,334	98,334	98,334	98,334	98,334	98,334	98,334	98,334	98,334	98,334	98,334	\$98,334
38	397	COMMUNICATION EQUIPMENT	35,391	35,391	35,391	35,391	35,391	38,076	38,076	38,076	38,076	38,076	38,076	38,076	38,076	\$37,044
39	398	MISC EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
40		TOTAL PLANT IN SERVICE	\$6,061,300	\$6,062,417	\$6,062,858	\$6,063,311	\$6,066,049	\$6,066,096	\$6,068,204	\$6,069,081	\$6,052,742	\$6,053,541	\$6,057,986	\$6,069,025	\$6,069,824	\$6,070,188

SUPPORTING SCHEDULES: G-1 p.23-25, G-6 p.1

RECAP SCHEDULES: G-1 p.5

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE UTILITY
PLANT FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN

COMPANY: ST JOE NATURAL GAS COMPANY

PROJECTED TEST YEAR: 12/31/01

WITNESS: ROBERSON

DOCKET NO: 001447-GU

ESTIMATED PLANT BALANCES FOR THE YEAR ENDING 12/31/01

LINE NO.	A/C NO.	DESCRIPTION	BEGINNING BALANCE	JAN 2001	FEB 2001	MAR 2001	APR 2001	MAY 2001	JUN 2001	JUL 2001	AUG 2001	SEP 2001	OCT 2001	NOV 2001	DEC 2001	13 MONTH AVERAGE
1	301	ORGANIZATION	\$3,149	\$3,149	\$3,149	\$3,149	\$3,149	\$3,149	\$3,149	\$3,149	\$3,149	\$3,149	\$3,149	\$3,149	\$3,149	\$3,149
2	302	FRANCHISES AND CONSENTS	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	\$10,000
3	303	MISC INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
4	374.01	LAND	22,518	22,518	22,518	22,518	22,518	22,518	22,518	22,518	22,518	22,518	22,518	22,518	22,518	\$22,518
5	374.02	LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
6	375	STRUCTURES & IMPROVEMENT	21,394	21,394	21,394	21,394	21,394	21,394	21,394	21,394	21,394	21,394	21,394	21,394	21,394	\$21,394
7	376	MAINS (STEEL)	2,992,090	2,992,090	2,992,090	2,992,090	2,992,090	2,992,090	2,992,090	2,992,090	2,992,090	2,992,090	2,992,090	2,992,090	2,992,090	\$2,992,090
8	376	MAINS (PLASTIC)	652,445	659,413	666,381	673,349	680,317	687,285	694,253	701,221	708,189	715,157	722,125	729,093	736,065	\$694,253
9	377	COMPRESSOR STAT EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
10	378	MEAS & REG STAT EQUIP-GEN	81,274	81,828	82,382	82,936	83,490	84,044	84,598	85,152	85,706	86,260	86,814	87,368	87,924	\$84,599
11	379	MEAS & REG STAT EQUIP-CITY GATE	452,423	452,423	452,423	452,423	452,423	452,423	452,423	452,423	452,423	452,423	452,423	452,423	452,423	\$452,423
12	380	SERVICES (STEEL)	160,825	160,825	160,825	160,825	160,825	160,825	160,825	160,825	160,825	160,825	160,825	160,825	160,825	\$160,825
13	380	SERVICES (PLASTIC)	502,900	511,655	520,410	529,165	537,920	546,675	555,430	564,185	572,940	581,695	590,450	599,205	607,962	\$555,430
14	381	METERS	262,688	263,614	264,540	265,466	266,392	267,318	268,244	269,170	270,096	271,022	271,948	272,874	273,799	\$268,244
15	382	METER INSTALLATIONS	78,679	78,775	78,871	78,967	79,063	79,159	79,255	79,351	79,447	79,543	79,639	79,735	79,831	\$79,255
16	383	HOUSE REGULATORS	119,255	119,946	120,637	121,328	122,019	122,710	123,401	124,092	124,783	125,474	126,165	126,856	127,548	\$123,401
17	384	HOUSE REG-INST	29,205	29,315	29,425	29,535	29,645	29,755	29,865	29,975	30,085	30,195	30,305	30,415	30,525	\$29,866
18	385	IND MEAS & REG STAT EQUIP	20,888	20,888	20,888	20,888	20,888	20,888	20,888	20,888	20,888	20,888	20,888	20,888	20,888	\$20,888
19	386.00	OTHER PROP ON CUST PREM	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
20	386.01	OTHER PROP ON CUST PREM	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
21	386.02	OTHER PROP ON CUST PREM	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
22	386.03	OTHER PROP ON CUST PREM	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
23	387	OTHER EQUIPMENT	62,036	62,036	62,036	62,036	62,036	62,036	62,036	62,036	62,036	62,036	62,036	62,036	62,036	\$62,036
24	389	LAND	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220	\$28,220
25	390.00	STRUCTURES AND IMPROVMT	121,285	121,285	121,285	121,285	121,285	121,285	121,285	121,285	121,285	121,285	121,285	121,285	121,285	\$121,285
26	390.02	LEASEHOLD IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
27	391.01	DATA PROCESSING EQUIPMENT	41,739	41,739	41,739	41,739	41,739	41,739	41,739	41,739	41,739	41,739	41,739	41,739	41,739	\$41,739
28	391.02	OFFICE FURNITURE	14,985	15,818	16,651	17,484	18,317	19,150	19,983	20,816	21,649	22,482	23,315	24,148	24,981	\$19,983
29	391.03	OFFICE EQUIPMENT	81,580	85,168	88,756	92,344	95,932	99,520	103,108	106,696	110,284	113,872	117,460	121,048	124,636	\$87,598
30	391.04	VAX SYSTEM EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
31	392.01	AUTO & TRUCKS-TO 1/2 TON	152,845	154,595	156,345	158,095	159,845	161,595	163,345	165,095	166,845	168,595	170,345	172,095	173,845	\$163,345
32	392.02	TRUCKS OVER 1/2 TON	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
33	392.03	AIRCRAFT	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
34	392.04	OTHER TRANSPORTATION	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
35	394	TOOLS, SHOP, GARAGE EQUIP	20,992	21,034	21,076	21,118	21,160	21,202	21,244	21,286	21,328	21,370	21,412	21,454	21,496	\$21,244
36	395	LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
37	396	POWER OPERATED EQUIPMENT	98,334	100,834	103,334	105,834	108,334	110,834	113,334	115,834	118,334	120,834	123,334	125,834	128,334	\$113,334
38	397	COMMUNICATION EQUIPMENT	38,076	38,160	38,243	38,326	38,410	38,493	38,576	38,660	38,743	38,826	38,910	38,993	39,076	\$38,576
39	398	MISC EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
40		TOTAL PLANT IN SERVICE	\$6,089,824	\$6,096,720	\$6,103,616	\$6,110,512	\$6,117,408	\$6,124,304	\$6,131,200	\$6,138,096	\$6,144,992	\$6,151,888	\$6,158,784	\$6,165,680	\$6,172,576	\$6,179,472

SUPPORTING SCHEDULES: G-1 p.26-28, G-6 p.1

RECAP SCHEDULES: G-1 p.7

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DEPRECIATION RESERVE BALANCES FOR EACH ACCOUNT
OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED
FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN

HISTORIC BASE YR + 1: 12/31/00

COMPANY: ST JOE NATURAL GAS COMPANY

WITNESS: ROBERSON

DOCKET NO.: 001447-GU

LINE NO.	A/C NO.	DESCRIPTION	Depr Rates	DEC 1999	JAN 2000	FEB 2000	MAR 2000	APR 2000	MAY 2000	JUN 2000	JUL 2000	AUG 2000	SEP 2000	OCT 2000	NOV 2000	DEC 2000	13 MONTH AVERAGE
1	301-303	INTANGIBLE PLANT	0.000	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149
2	375	STRUCTURES & IMPROVEMENTS	0.025	9,421	9,466	9,510	9,555	9,599	9,644	9,689	9,733	9,778	9,822	9,867	9,911	9,956	\$9,689
3	376	MAINS (STEEL)	0.032	867,052	874,938	882,825	890,711	898,597	906,483	914,369	922,255	930,141	938,027	945,913	953,799	961,685	\$918,142
4	376	MAINS (PLASTIC)	0.033	241,616	243,208	244,992	246,777	248,563	250,350	252,138	253,928	255,718	257,508	259,298	261,090	262,884	\$252,159
5	378	MEAS & REG STATION EQUIP-GEN	0.030	19,430	19,675	19,920	20,167	20,415	20,663	20,912	21,160	21,385	21,589	21,792	21,995	22,198	\$20,869
6	379	MEAS & REG STATION EQ-CITY GATE	0.030	105,218	106,349	107,480	108,611	109,742	110,873	112,004	113,135	114,266	115,397	116,529	117,660	118,791	\$112,004
7	380	SERVICES (STEEL)	0.040	155,912	156,448	156,984	157,520	158,056	158,592	159,128	159,664	160,200	160,736	161,272	161,808	162,344	\$158,326
8	380	SERVICES (PLASTIC)	0.044	139,302	140,634	141,966	143,298	144,630	145,962	147,294	148,626	149,958	151,290	152,622	153,954	155,286	\$146,900
9	381	METERS	0.040	135,429	136,290	137,151	138,013	138,878	139,746	140,614	141,484	142,352	143,220	144,088	144,956	145,824	\$140,599
10	382	METER INSTALLATIONS	0.038	42,215	42,408	42,601	42,794	42,987	43,180	43,373	43,566	43,759	43,952	44,145	44,338	44,531	\$42,962
11	383	HOUSE REGULATORS	0.035	33,167	33,506	33,846	34,185	34,524	34,863	35,202	35,541	35,880	36,219	36,558	36,897	37,236	\$35,131
12	384	HOUSE REGULATORS INSTALL	0.044	10,649	10,727	10,798	10,869	10,940	11,011	11,082	11,153	11,224	11,295	11,366	11,437	11,508	\$10,969
13	385	INDUSTRIAL M&R STAT EQUIP.	0.036	12,874	13,031	13,189	13,346	13,503	13,661	13,818	13,976	14,133	14,290	14,447	14,604	14,761	\$13,727
14	386	OTHER PROP ON CUST PREMISES	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
15	386.01	OTHER PROP-CUST PREM-A/C&B	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
16	386.02	OTHER PROP-CUST PREM-W HEAT	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
17	386.03	OTHER PROP-CUST PREM-SCH AP	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
18	387	OTHER EQUIPMENT	0.066	33,871	34,212	34,554	34,895	35,236	35,577	35,918	36,260	36,601	36,942	37,283	37,624	37,966	\$35,918
19	389	LAND	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
20	390	STRUCTURES & IMPROVEMENTS	0.049	42,681	43,176	43,671	44,167	44,662	45,157	45,652	46,148	46,643	47,138	47,633	48,129	48,624	\$45,652
21	391.01	OFFICE FURNITURE	0.046	23,149	23,311	23,474	23,638	23,799	23,977	24,137	24,297	24,457	24,617	24,777	24,937	25,097	\$23,898
22	391.02	OFFICE DEVICES	0.118	8,913	9,069	9,225	9,381	9,537	9,693	9,849	10,005	10,161	10,317	10,473	10,629	10,785	\$9,157
23	391.03	OFFICE EQUIPMENT	0.136	25,833	26,758	27,682	28,607	29,532	30,456	31,381	32,305	33,230	34,154	35,079	36,004	36,928	\$31,381
24	391.04	VAX SYSTEM EQUIPMENT	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
25	392	AUTO & TRUCK	0.115	68,017	69,482	70,947	72,411	73,876	75,341	76,806	78,270	79,735	81,200	82,665	84,129	85,594	\$78,806
26	392.03	OTHER TRANSPORTATION EQUIP	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
27	393	STORES EQUIPMENT	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
28	394	TOOLS, SHOP, GARAGE EQUIP	0.051	13,477	13,566	13,655	13,745	13,834	13,923	14,012	14,101	14,191	14,280	14,369	14,458	14,548	\$14,012
29	395	LABORATORY EQUIPMENT	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
30	396	POWER OPERATED EQUIPMENT	0.074	32,952	33,559	34,165	34,771	35,378	35,984	36,591	37,197	37,803	38,410	39,016	39,623	40,229	\$38,591
31	397	COMMUNICATION EQUIPMENT	0.065	19,128	19,319	19,511	19,703	19,895	20,087	20,279	20,471	20,663	20,855	21,047	21,239	21,431	\$20,314
32	398	MISC EQUIPMENT	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
33		DEPRECIATION RESERVE		2,053,454	2,072,283	2,090,894	2,109,586	2,128,352	2,146,623	2,166,304	2,184,025	2,203,648	2,223,208	2,242,776	2,262,368	2,281,976	\$2,166,153
34	108.02	R.W.I.P		0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
35	108	TOTAL DEPRECIATION RESERVE		\$2,053,454	\$2,072,283	\$2,090,894	\$2,109,586	\$2,128,352	\$2,146,623	\$2,166,304	\$2,184,025	\$2,203,648	\$2,223,208	\$2,242,776	\$2,262,368	\$2,281,976	\$2,166,153

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DEPRECIATION RESERVE BALANCES FOR EACH ACCOUNT
OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED
FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN

PROJECTED TEST YEAR: 12/31/01

WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

LINE NO.	A/C NO.	DESCRIPTION	Depr Rates	DEC 2000	JAN 2001	FEB 2001	MAR 2001	APR 2001	MAY 2001	JUN 2001	JUL 2001	AUG 2001	SEP 2001	OCT 2001	NOV 2001	DEC 2001	13 MONTH AVERAGE
1	301-303	INTANGIBLE PLANT	0.000	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149
2	375	STRUCTURES & IMPROVEMENTS	0.025	\$9,958	10,001	10,045	10,090	10,134	10,179	10,223	10,268	10,313	10,357	10,402	10,446	10,491	\$10,223
3	376	MAINS (STEEL)	0.032	\$964,839	972,818	980,797	988,776	996,755	1,004,734	1,012,713	1,020,692	1,028,671	1,036,650	1,044,629	1,052,607	1,060,586	\$1,012,713
4	376	MAINS (PLASTIC)	0.033	\$262,884	264,688	266,511	268,353	270,215	272,095	273,995	275,913	277,851	279,809	281,785	283,780	285,795	\$274,129
5	378	MEAS & REG STATION EQUIP-GEN	0.030	\$22,198	22,402	22,607	22,814	23,022	23,231	23,442	23,654	23,868	24,083	24,299	24,517	24,738	\$23,452
6	379	MEAS & REG STAT EQ-CITY GATE	0.030	\$118,791	119,922	121,053	122,184	123,315	124,446	125,577	126,708	127,839	128,970	130,101	131,232	132,363	\$125,577
7	380	SERVICES (STEEL)	0.040	\$161,192	161,728	162,264	162,800	163,336	163,872	164,408	164,945	165,481	166,017	166,553	167,089	167,625	\$164,408
8	380	SERVICES (PLASTIC)	0.044	\$156,392	158,252	160,144	162,069	164,025	166,013	168,034	170,087	172,171	174,288	176,437	178,618	180,831	\$168,259
9	381	METERS	0.040	\$145,794	146,671	147,552	148,435	149,321	150,211	151,103	151,999	152,898	153,800	154,705	155,613	156,524	\$151,125
10	382	METER INSTALLATIONS	0.038	\$44,147	44,396	44,646	44,896	45,146	45,396	45,647	45,898	46,150	46,402	46,654	46,906	47,159	\$45,649
11	383	HOUSE REGULATORS	0.035	\$37,143	37,492	37,843	38,196	38,551	38,908	39,267	39,628	39,990	40,355	40,722	41,091	41,462	\$39,281
12	384	HOUSE REGULATORS INSTALL.	0.044	\$11,483	11,591	11,698	11,806	11,915	12,024	12,133	12,243	12,353	12,463	12,574	12,686	12,797	\$12,136
13	385	INDUSTRIAL M&R STAT. EQUIP.	0.036	\$14,338	14,399	14,462	14,524	14,587	14,650	14,712	14,775	14,838	14,900	14,963	15,026	15,088	\$14,712
14	386	OTHER PROP ON CUST PREMISES	0.000	\$0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
15	386.01	OTHER PROP-CUST PREM-A/C&B	0.000	\$0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
16	386.02	OTHER PROP-CUST PREM-W HEAT	0.000	\$0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
17	386.03	OTHER PROP-CUST PREM-SCH AP	0.000	\$0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
18	387	OTHER EQUIPMENT	0.068	\$37,968	38,307	38,648	38,989	39,330	39,671	40,013	40,354	40,695	41,036	41,377	41,719	42,060	\$40,013
19	389	LAND	0.000	\$0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
20	390	STRUCTURES & IMPROVEMENTS	0.049	\$48,824	49,119	49,614	50,110	50,605	51,100	51,595	52,091	52,586	53,081	53,576	54,071	54,567	\$51,595
21	391.01	DATA PROCESSING EQUIPMENT	0.046	\$24,397	24,557	24,717	24,877	25,037	25,197	25,357	25,517	25,677	25,837	25,997	26,157	26,317	\$25,357
22	391.02	OFFICE FURNITURE	0.118	\$9,848	9,998	10,158	10,325	10,501	10,686	10,878	11,079	11,287	11,504	11,730	11,963	12,205	\$10,935
23	391.03	OFFICE EQUIPMENT	0.136	\$36,928	37,873	38,841	39,818	40,796	41,782	42,775	43,773	44,778	45,788	46,805	47,828	48,856	\$42,818
24	391.04	VAX SYSTEM EQUIPMENT	0.000	\$0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
25	392	AUTO & TRUCK	0.115	\$85,594	87,067	88,557	90,064	91,587	93,128	94,685	96,258	97,849	99,456	101,080	102,721	104,379	\$94,802
26	392.03	OTHER TRANSPORTATION EQUIP	0.000	\$0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
27	393	STORES EQUIPMENT	0.000	\$0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
28	394	TOOLS, SHOP, GARAGE EQUIP	0.051	\$14,548	14,637	14,726	14,816	14,908	14,996	15,086	15,176	15,267	15,358	15,449	15,540	15,631	\$15,087
29	395	LABORATORY EQUIPMENT	0.000	\$0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
30	396	POWER OPERATED EQUIPMENT	0.074	\$40,229	40,843	41,473	42,117	42,778	43,454	44,145	44,851	45,573	46,311	47,064	47,832	48,616	\$44,253
31	397	COMMUNICATION EQUIPMENT	0.065	\$21,537	21,744	21,951	22,158	22,366	22,574	22,783	22,992	23,202	23,412	23,622	23,833	24,045	\$22,786
32	398	MISC EQUIPMENT	0.000	\$0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
33		DEPRECIATION RESERVE		2,281,976	2,301,655	2,321,457	2,341,365	2,361,378	2,381,497	2,401,721	2,422,051	2,442,486	2,463,027	2,483,673	2,504,425	2,525,282	\$2,402,461
34	108.02	R.W.I.P		0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
35	108	TOTAL DEPRECIATION RESERVE		\$2,281,976	\$2,301,655	\$2,321,457	\$2,341,365	\$2,361,378	\$2,381,497	\$2,401,721	\$2,422,051	\$2,442,486	\$2,463,027	\$2,483,673	\$2,504,425	\$2,525,282	\$2,402,461

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-1 p 7

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMORTIZATION/RECOVERY RESERVE BALANCES
FOR EACH ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE YEAR + 1

TYPE OF DATA SHOWN:

COMPANY: ST JOE NATURAL GAS COMPANY

HISTORIC BASE YR + 1: 12/31/00

WITNESS: ROBERSON

DOCKET NO: 001447-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-99	Jan-00	Feb-00	Mar-00	Apr-00	May-00	Jun-00	Jul-00	Aug-00	Sep-00	Oct-00	Nov-00	Dec-00	13 MONTH AVERAGE
1	111-301	Accum Amort-Organ. Costs-CFG	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	111-302	Accumulated Amort-CFG	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	101-303	Misc Intangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	1145	Accum Amort-Acq Old-CFG	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	115	Amort Acquis. Adj-CFG	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	1151	Amort Acquis. Adj-PCNG	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7																0
8																0
9																0
10																0
11																0
12		TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMORTIZATION/RECOVERY RESERVE BALANCES
FOR EACH ACCOUNT OR SUB-ACCOUNT FOR THE PROJECTED TEST YEARTYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/01
WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

LINE NO	A/C NO.	DESCRIPTION	DEC 2000	JAN 2001	FEB 2001	MAR 2001	APR 2001	MAY 2001	JUN 2001	JUL 2001	AUG 2001	SEP 2001	OCT 2001	NOV 2001	DEC 2001	13 MONTH AVERAGE
1	111-301	Accum Amort-Organ. Costs-CFG	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	111-302	Accumulated Amort-CFG	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	101-303	Misc Intangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	1145	Accum Amort-Acq Old-CFG	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	115	Amort Acquis. Adj-CFG	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	1151	Amort Acquis. Adj-PCNG	0	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	0
8			0	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	0
10			0	0	0	0	0	0	0	0	0	0	0	0	0	0
11			0	0	0	0	0	0	0	0	0	0	0	0	0	0
12		TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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 + 1 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 YR + 1: 12/31/00 WITNESS: ROBERSON
COMPANY:	ST JOE NATURAL GAS COMPANY		
DOCKET NO..	001447-GU		

LINE NO.	A/C NO.	DESCRIPTION	Dec-99	Jan-00	Feb-00	Mar-00	Apr-00	May-00	Jun-00	Jul-00	Aug-00	Sep-00	Oct-00	Nov-00	Dec-00	13 MONTH AVERAGE
1	374	LAND	\$22,518	\$22,518	\$22,518	\$22,518	\$22,518	\$22,518	\$22,518	\$22,518	\$22,518	\$22,518	\$22,518	\$22,518	\$22,518	\$22,518
2	375	STRUCTURES & IMPROVEMENTS	21,394	21,394	21,394	21,394	21,394	21,394	21,394	21,394	21,394	21,394	21,394	21,394	21,394	21,394
3	387	OTHER EQUIPMENT	62,036	62,036	62,036	62,036	62,036	62,036	62,036	62,036	62,036	62,036	62,036	62,036	62,036	62,036
4	389	LAND	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220
5	390	STRUCTURES & IMPROVEMENTS	121,285	121,285	121,285	121,285	121,285	121,285	121,285	121,285	121,285	121,285	121,285	121,285	121,285	121,285
6	391	OFFICE FURN & EQUIPMENT	139,844	139,844	139,844	138,988	138,988	138,305	138,305	138,305	138,305	138,305	138,305	138,305	138,305	138,765
7	392	AUTOS & TRUCKS	152,845	152,845	152,845	152,845	152,845	152,845	152,845	152,845	152,845	152,845	152,845	152,845	152,845	152,845
8	394	TOOL, SHOP, & GARAGE EQUIP	20,992	20,992	20,992	20,992	20,992	20,992	20,992	20,992	20,992	20,992	20,992	20,992	20,992	20,992
9	396	POWER OPERATED EQUIPMENT	98,334	98,334	98,334	98,334	98,334	98,334	98,334	98,334	98,334	98,334	98,334	98,334	98,334	98,334
10	397	COMMUNICATION EQUIPMENT	35,391	35,391	35,391	35,391	35,391	38,076	38,076	38,076	38,076	38,076	38,076	38,076	38,076	37,044
11	398	MISC EQUIP (SPECIFY)	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		TOTAL	\$702,857	\$702,857	\$702,857	\$702,001	\$702,001	\$704,003	\$704,003	\$704,003	\$704,003	\$704,003	\$704,003	\$704,003	\$704,003	\$703,431

			13 MONTH AVERAGE	NONUTILITY %	3 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
15	374	LAND	\$22,518	0.0%	\$0	
16	375	STRUCTURES & IMPROVEMENTS	\$21,394	0.0%	\$0	
17	387	OTHER EQUIPMENT	\$62,036	0.0%	\$0	
18	389	LAND	\$28,220	0.0%	\$0	
19	390	STRUCTURES & IMPROVEMENTS	\$121,285	0.0%	\$0	
20	391	OFFICE FURN & EQUIPMENT	\$138,765	0.0%	\$0	
21	392	AUTOS & TRUCKS	\$152,845	0.0%	\$0	
22	394	TOOL, SHOP, & GARAGE EQUIP	\$20,992	0.0%	\$0	
23	396	POWER OPERATED EQUIPMENT	\$98,334	0.0%	\$0	
24	397	COMMUNICATION EQUIPMENT	\$37,044	0.0%	\$0	
25	398	MISC EQUIP (SPECIFY)	\$0	0.0%	\$0	
26			\$0	0.0%	\$0	
27			\$0	0.0%	\$0	
28		TOTAL	\$703,431		\$0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL
OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT
FOR THE HISTORIC BASE YEAR + 1 ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND
ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY
OPERATIONS AND THE ALLOCATION BASIS

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/00
WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 001447-GU

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	374		0	0	0	0	0	0	
2	374		0	0	0	0	0	0	
3	374		0	0	0	0	0	0	
4	374		0	0	0	0	0	0	
5	374		0	0	0	0	0	0	
6	374		0	0	0	0	0	0	
7	374		0	0	0	0	0	0	
8	374		0	0	0	0	0	0	
9	374		0	0	0	0	0	0	
10	374		0	0	0	0	0	0	
11	374		0	0	0	0	0	0	
12	374		0	0	0	0	0	0	
13	374	TOTAL	0	0	0	0	0	0	
14	375		0	0	0	0	0	0	
15	375		0	0	0	0	0	0	
16	375		0	0	0	0	0	0	
17	375		0	0	0	0	0	0	
18	375		0	0	0	0	0	0	
19	375		0	0	0	0	0	0	
20	375		0	0	0	0	0	0	
21	375		0	0	0	0	0	0	
22	375		0	0	0	0	0	0	
23	375		0	0	0	0	0	0	
24	375	TOTAL	0	0	0	0	0	0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL
OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT
FOR THE HISTORIC BASE YEAR + 1. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND
ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY
OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:

HISTORIC BASE YR + 1: 12/31/00

WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

13-MONTH AVERAGE

LINE NO.	A/C NO	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	389		0	0	0	0	0	0	
2	389		0	0	0	0	0	0	
3	389		0	0	0				
4	389	TOTAL	0	0	0	0	0	0	
5	390		0	0	0	0	0	0	
6	390		0	0	0	0	0	0	
7	390		0	0	0	0	0	0	
8	390		0	0	0	0	0	0	
9	390		0	0	0	0	0	0	
10	390		0	0	0	0	0	0	
11	390	TOTAL	0	0	0	0	0	0	
12	390.02		0	0	0	0	0	0	
13	390.02		0	0	0	0	0	0	
14	390.02		0	0	0	0	0	0	
15	390.02		0	0	0	0	0	0	
16	390.02		0	0	0	0	0	0	
17	390.02		0	0	0	0	0	0	
18	390.02		0	0	0	0	0	0	
19	390.02		0	0	0	0	0	0	
20	390.02		0	0	0	0	0	0	
21	390.02	TOTAL	0	0	0	0	0	0	

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 PROJECTED TEST 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:

PROJECTED TEST YEAR: 12/31/01

WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

LINE NO	A/C NO	DESCRIPTION	Dec-00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	13 MONTH AVERAGE
1	374	LAND	\$22,518	\$22,518	\$22,518	\$22,518	\$22,518	\$22,518	\$22,518	\$22,518	\$22,518	\$22,518	\$22,518	\$22,518	\$22,518	\$22,518
2	375	STRUCTURES & IMPROVEMENTS	21,394	21,394	21,394	21,394	21,394	21,394	21,394	21,394	21,394	21,394	21,394	21,394	21,394	21,394
3	387	OTHER EQUIPMENT	62,036	62,036	62,036	62,036	62,036	62,036	62,036	62,036	62,036	62,036	62,036	62,036	62,036	62,036
4	389	LAND	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220
5	390	STRUCTURES & IMPROVEMENTS	121,285	121,285	121,285	121,285	121,285	121,285	121,285	121,285	121,285	121,285	121,285	121,285	121,285	121,285
6	391	OFFICE FURN & EQUIPMENT	138,305	142,726	144,092	145,458	146,824	148,190	149,556	150,922	152,288	153,654	155,020	156,386	157,755	149,321
7	392	AUTOS & TRUCKS	152,845	154,595	156,345	158,095	159,845	161,595	163,345	165,095	166,845	168,595	170,345	172,095	173,845	163,345
8	394	TOOL, SHOP, & GARAGE EQUIP	20,992	21,034	21,076	21,118	21,160	21,202	21,244	21,286	21,328	21,370	21,412	21,454	21,492	21,244
9	396	POWER OPERATED EQUIPMENT	98,334	100,834	103,334	105,834	108,334	110,834	113,334	115,834	118,334	120,834	123,334	125,834	128,334	113,334
10	397	COMMUNICATION EQUIPMENT	38,076	38,160	38,243	38,326	38,410	38,493	38,576	38,660	38,743	38,826	38,910	38,993	39,076	38,576
11	398	MISC EQUIP (SPECIFY)	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		TOTAL	\$704,003	\$712,800	\$718,541	\$724,282	\$730,024	\$735,765	\$741,506	\$747,248	\$752,989	\$758,730	\$764,472	\$770,213	\$775,953	\$741,271

			13 MONTH AVERAGE	NONUTILITY %	3 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
15	374	LAND	\$22,518	0.0%	\$0	
16	375	STRUCTURES & IMPROVEMENTS	\$21,394	0.0%	\$0	
17	387	OTHER EQUIPMENT	\$62,036	0.0%	\$0	
18	389	LAND	\$28,220	0.0%	\$0	
19	390	STRUCTURES & IMPROVEMENTS	\$121,285	0.0%	\$0	
20	391	OFFICE FURN & EQUIPMENT	\$149,321	0.0%	\$0	
21	392	AUTOS & TRUCKS	\$163,345	0.0%	\$0	
22	394	TOOL, SHOP, & GARAGE EQUIP	\$21,244	0.0%	\$0	
23	396	POWER OPERATED EQUIPMENT	\$113,334	0.0%	\$0	
24	397	COMMUNICATION EQUIPMENT	\$38,576	0.0%	\$0	
25	398	MISC EQUIP (SPECIFY)	\$0	0.0%	\$0	
26			\$0	0.0%	\$0	
27			\$0	0.0%	\$0	
28		TOTAL	\$741,271		\$0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL
OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT
FOR THE PROJECTED TEST YEAR. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND
ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY
OPERATIONS AND THE ALLOCATION BASIS

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/01

WITNESS: ROBERSON

COMPANY ST JOE NATURAL GAS COMPANY

DOCKET NO: 001447-GU

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	374		0	0	0	0	0	0	
2	374		0	0	0	0	0	0	
3	374		0	0	0	0	0	0	
4	374		0	0	0	0	0	0	
5	374		0	0	0	0	0	0	
6	374		0	0	0	0	0	0	
7	374		0	0	0	0	0	0	
8	374		0	0	0	0	0	0	
9	374		0	0	0	0	0	0	
10	374		0	0	0	0	0	0	
11	374		0	0	0	0	0	0	
12	374		0	0	0				
13	374	TOTAL	0	0	0	0	0	0	
14	375		0	0	0	0	0	0	
15	375		0	0	0	0	0	0	
16	375		0	0	0	0	0	0	
17	375		0	0	0	0	0	0	
18	375		0	0	0	0	0	0	
19	375		0	0	0	0	0	0	
20	375		0	0	0	0	0	0	
21	375		0	0	0	0	0	0	
22	375		0	0	0	0	0	0	
23	375		0	0	0	0	0	0	
24	375	TOTAL	0	0	0	0	0	0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO 001447-GU

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/01
WITNESS: ROBERSON

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	389		0	0	0	0	0	0	
2	389		0	0	0	0	0	0	
3	389		0	0	0				
4	389	TOTAL	0	0	0	0	0	0	
5	390		0	0	0	0	0	0	
6	390		0	0	0	0	0	0	
7	390		0	0	0	0	0	0	
8	390		0	0	0	0	0	0	
9	390		0	0	0	0	0	0	
10	390		0	0	0	0	0	0	
11	390	TOTAL	0	0	0	0	0	0	
12	390.02		0	0	0	0	0	0	
13	390.02		0	0	0	0	0	0	
14	390.02		0	0	0	0	0	0	
15	390.02		0	0	0	0	0	0	
16	390.02		0	0	0	0	0	0	
17	390.02		0	0	0	0	0	0	
18	390.02		0	0	0	0	0	0	
19	390.02		0	0	0	0	0	0	
20	390.02		0	0	0	0	0	0	
21	390.02	TOTAL	0	0	0	0	0	0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE SAME DATA AS REQUIRED IN
SCHEDULE G-1, PAGE 15 OF 28, FOR DEPRECIATION/AMORTIZATION RESERVE
FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:

HISTORIC BASE YR + 1: 12/31/00

WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-99	Jan-00	Feb-00	Mar-00	Apr-00	May-00	Jun-00	Jul-00	Aug-00	Sep-00	Oct-00	Nov-00	Dec-00	13 MONTH AVERAGE
1	374	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	375	STRUCTURES & IMPROVEMENTS	9,421	9,466	9,510	9,555	9,599	9,644	9,689	9,733	9,778	9,822	9,867	9,911	9,956	9,689
3	387	OTHER EQUIPMENT	33,871	34,212	34,554	34,895	35,236	35,577	35,918	36,260	36,601	36,942	37,283	37,624	37,966	35,918
4	389	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	390	STRUCTURES & IMPROVEMENTS	42,681	43,176	43,671	44,167	44,662	45,157	45,652	46,148	46,643	47,138	47,633	48,129	48,624	45,652
6	391	OFFICE FURN & EQUIPMENT	57,895	59,138	60,381	60,764	61,998	62,549	63,780	65,012	66,244	67,476	68,708	69,940	71,172	64,235
7	392	AUTOS & TRUCKS	68,017	69,482	70,947	72,411	73,876	75,341	76,806	78,270	79,735	81,200	82,665	84,129	85,594	76,806
8	394	TOOL, SHOP, & GARAGE EQUIP	13,477	13,566	13,655	13,745	13,834	13,923	14,012	14,101	14,191	14,280	14,369	14,458	14,548	14,012
9	396	POWER OPERATED EQUIPMENT	32,952	33,559	34,165	34,771	35,378	35,984	36,591	37,197	37,803	38,410	39,016	39,623	40,229	36,591
10	397	COMMUNICATION EQUIPMENT	19,128	19,319	19,511	19,703	19,895	20,094	20,300	20,506	20,712	20,919	21,125	21,331	21,537	20,314
11	398	MISC EQUIP (SPECIFY)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12		TOTAL	277,442	281,918	286,394	290,010	294,478	298,268	302,748	307,227	311,707	316,187	320,666	325,146	329,625	303,217

			13 MONTH AVERAGE	NONUTILITY %	3 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
13	374	LAND	\$0	0.0%	\$0	
14	375	STRUCTURES & IMPROVEMENTS	\$9,689	0.0%	\$0	
15	387	OTHER EQUIPMENT	\$35,918	0.0%	\$0	
16	389	LAND	\$0	0.0%	\$0	
17	390	STRUCTURES & IMPROVEMENTS	\$45,652	0.0%	\$0	
18	391	OFFICE FURN & EQUIPMENT	\$64,235	0.0%	\$0	
19	392	AUTOS & TRUCKS	\$76,806	0.0%	\$0	
20	394	TOOL, SHOP, & GARAGE EQUIP	\$14,012	0.0%	\$0	
21	396	POWER OPERATED EQUIPMENT	\$36,591	0.0%	\$0	
22	397	COMMUNICATION EQUIPMENT	\$20,314	0.0%	\$0	
23	398	MISC EQUIP (SPECIFY)	\$0	0.0%	\$0	
24		TOTAL	\$303,217		\$0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE SAME DATA AS REQUIRED IN
SCHEDULE G-1, PAGE 18 OF 28, FOR DEPRECIATION/AMORTIZATION RESERVE
BALANCES FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN

PROJECTED TEST YEAR, 12/31/01

WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO. 001447-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	13 MONTH AVERAGE
1	374	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	375	STRUCTURES & IMPROVEMENTS	9,956	10,001	10,045	10,090	10,134	10,179	10,223	10,268	10,313	10,357	10,402	10,446	10,491	10,223
3	387	OTHER EQUIPMENT	37,966	38,307	38,648	38,989	39,330	39,671	40,013	40,354	40,695	41,036	41,377	41,719	42,060	40,013
4	389	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	390	STRUCTURES & IMPROVEMENTS	48,624	49,119	49,614	50,110	50,605	51,100	51,595	52,091	52,586	53,081	53,576	54,071	54,567	51,595
6	391	OFFICE FURN & EQUIPMENT	71,172	72,428	73,716	75,018	76,335	77,665	79,010	80,369	81,743	83,130	84,532	85,948	87,378	79,111
7	392	AUTOS & TRUCKS	85,594	87,067	88,557	90,064	91,587	93,128	94,685	96,258	97,849	99,456	101,080	102,721	104,379	94,802
8	394	TOOL, SHOP, & GARAGE EQUIP	14,548	14,637	14,726	14,816	14,906	14,996	15,086	15,176	15,267	15,358	15,449	15,540	15,631	15,087
9	396	POWER OPERATED EQUIPMENT	40,229	40,843	41,473	42,117	42,778	43,454	44,145	44,851	45,573	46,311	47,064	47,832	48,616	44,253
10	397	COMMUNICATION EQUIPMENT	21,537	21,744	21,951	22,158	22,366	22,574	22,783	22,992	23,202	23,412	23,622	23,833	24,045	22,786
11	398	MISC EQUIP (SPECIFY)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12		TOTAL	329,625	334,146	338,730	343,362	348,041	352,767	357,540	362,360	367,227	372,141	377,102	382,110	387,166	357,871

			13 MONTH AVERAGE	NONUTILITY %	3 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
13	374	LAND	\$0	0.0%	\$0	
14	375	STRUCTURES & IMPROVEMENTS	\$10,223	0.0%	\$0	
15	387	OTHER EQUIPMENT	\$40,013	0.0%	\$0	
16	389	LAND	\$0	0.0%	\$0	
17	390	STRUCTURES & IMPROVEMENTS	\$51,595	0.0%	\$0	
18	391	OFFICE FURN & EQUIPMENT	\$79,111	0.0%	\$0	
19	392	AUTOS & TRUCKS	\$94,802	0.0%	\$0	
20	394	TOOL, SHOP, & GARAGE EQUIP	\$15,087	0.0%	\$0	
21	396	POWER OPERATED EQUIPMENT	\$44,253	0.0%	\$0	
22	397	COMMUNICATION EQUIPMENT	\$22,786	0.0%	\$0	
23	398	MISC EQUIP (SPECIFY)	\$0	0.0%	\$0	
24		TOTAL	\$357,871		\$0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET FOR THE
HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR + 1: 12/31/00

COMPANY: ST JOE NATURAL GAS COMPANY

WITNESS: SHOAF

DOCKET NO.: 001447-GU

LINE NO.	ACCT. NO.	DESCRIPTION OF PROPOSED PURCHASES AND / OR CONSTRUCTION PROJECTS*	DATE OF PROPOSED PURCHASE OR CONSTR. (12/31/00)	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT (12/31/00)	RETIREMENT AMOUNT OF RELATED RETIREMENT	SALVAGE VALUE OF RELATED RETIREMENT
1	375	BUILDINGS & IMPROVEMENTS	12 months ended 12/31/00	\$0			
2	376	MAINS - STEEL	12 months ended 12/31/00	\$34,708			
3	376	MAINS - PLASTIC	12 months ended 12/31/00	\$3,965			
4	376	Mains - RETIREMENTS			12 months ended 12/31/00	186	
5	378	M & R - GENERAL	12 months ended 12/31/00	1,212			
6		RETIREMENTS			12 months ended 12/31/00	17,993	
7	379	M & R - CITY GATE	12 months ended 12/31/00	0			
8	380	SERVICES - 1/2"	12 months ended 12/31/00	18,223			
9	380	RETIREMENTS			12 months ended 12/31/00	8,132	
10	381	METERS	12 months ended 12/31/00	4,450			
11	381	RETIREMENTS			12 months ended 12/31/00	144	
12	382	METER INSTALLATIONS	12 months ended 12/31/00	770			
13		RETIREMENTS			12 months ended 12/31/00	1,256	
14	383	REGULATORS	12 months ended 12/31/00	3,098			
15	383	RETIREMENTS			12 months ended 12/31/00	127	
16	384	REGULATOR INSTALLATION	12 months ended 12/31/00	682			
17	384	RETIREMENTS			12 months ended 12/31/00	298	
18	385	M & R - INDUSTRIAL	12 months ended 12/31/00	0			
19	385	M & R - INDUSTRIAL - RETIREMENTS			12 months ended 12/31/00	\$31,594	
20	387	OTHER EQUIPMENT	12 months ended 12/31/00	0			
21	391	OFFICE EQUIPMENT	12 months ended 12/31/00	0			
22	391	OFFICE EQUIPMENT - RETIREMENTS			12 months ended 12/31/00	\$1,539	
23	392	TRANSPORTATION EQUIPMENT	12 months ended 12/31/00	0			
24	394	TOOLS, SHOP, & GARAGE EQUIPMENT	12 months ended 12/31/00	0			
25	396	POWER OPERATED EQUIPMENT	12 months ended 12/31/00	0			
26	397	COMMUNICATIONS EQUIPMENT	12 months ended 12/31/00	2,685			
27	398	MISCELLANEOUS EQUIPMENT	12 months ended 12/31/00	0			
28	390	STRUCTURES & IMPROVEMENTS	12 months ended 12/31/00	0			
29		RETIREMENTS					
30							
31							
32							
33							
34		TOTAL		69,793		61,269	

* PROVIDE THE STREET ADDRESS OR BUDGETARY PROCESS IF DETAIL IS NOT AVAILABLE.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT ADDITIONS BY ACCOUNT FOR
THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR + 1: 12/31/00

WITNESS: SHOAF

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 001447-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-00	Feb-00	Mar-00	Apr-00	May-00	Jun-00	Jul-00	Aug-00	Sep-00	Oct-00	Nov-00	Dec-00	TOTAL
1	375	BUILDINGS & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
2	376	MAINS - STEEL	0	0	0	0	25,968	0	0	0	0	0	8,740	0	34,708
3	376	MAINS - PLASTIC	195	0	764	0	925	0	581	0	0	0	1,500	0	3,965
4	376	MAINS	0	0	0	0	0	0	0	0	0	0	0	0	0
5	378	M & R - GENERAL	0	0	1,212	0	0	0	0	0	0	0	0	0	1,212
6	379	M & R - CITY GATE	0	0	0	0	0	0	0	0	0	0	0	0	0
7	380	SERVICES - 1/2" PLASTIC	1,491	1,038	1,827	809	1,740	1,905	418	3,123	1,468	1,468	1,468	1,468	18,223
8	380	SERVICES - 1"	0	0	0	0	0	0	0	0	0	0	0	0	0
9	380	SERVICES - 2"	0	0	0	0	0	0	0	0	0	0	0	0	0
10	380	SERVICES - >2"	0	0	0	0	0	0	0	0	0	0	0	0	0
11	381	METERS - 275 & UNDER	0	0	0	2,130	0	85	0	85	0	2,150	0	0	4,450
12	381	METERS - OVER 275	0	0	0	0	0	0	0	0	0	0	0	0	0
13	381	OTHER METER DEVICES	0	0	0	0	0	0	0	0	0	0	0	0	0
14	382	METER INSTALLATIONS	70	70	59	30	76	64	19	133	62	62	62	62	770
15	383	REGULATORS - 1" & UNDER	0	0	0	0	0	0	1,564	38	0	1,496	0	0	3,098
16	384	REGULATOR INSTALLATION	58	68	50	30	63	54	16	128	54	54	54	54	682
17	385	M & R - INDUSTRIAL	0	0	0	0	0	0	0	0	0	0	0	0	0
18	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
19	391.01	OFFICE FURNITURE	0	0	0	0	0	0	0	0	0	0	0	0	0
20	391.02	OFFICE DEVICES	0	0	0	0	0	0	0	0	0	0	0	0	0
21	391.03	OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
22	391.04	VAX SYSTEM EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
23	392	TRANSPORTATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
24	394	TOOLS, SHOP, & GARAGE EQUIPMEN	0	0	0	0	0	0	0	0	0	0	0	0	0
25	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
26	397	COMMUNICATIONS EQUIPMENT	0	0	0	0	2,685	0	0	0	0	0	0	0	2,685
27	398	MISCELLANEOUS EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
28	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
29		TOTAL ADDITIONS	1,814	1,176	3,911	2,999	31,457	2,109	2,597	3,507	1,584	5,230	11,824	1,584	69,793

FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION	PROVIDE THE MONTHLY PLANT RETIREMENTS BY ACCOUNT FOR	TYPE OF DATA SHOWN
COMPANY:		ST JOE NATURAL GAS COMPANY		HISTORIC BASE YEAR + 1: 12/31/00
DOCKET NO.:		001447-GU		WITNESS SHOAF

LINE NO.	A/C NO	DESCRIPTION	Jan-00	Feb-00	Mar-00	Apr-00	May-00	Jun-00	Jul-00	Aug-00	Sep-00	Oct-00	Nov-00	Dec-00	TOTAL
1	375	BUILDINGS & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
2	376	MAINS	186	0	0	0	0	0	0	0	0	0	0	0	186
3	378	M & R - GENERAL	0	0	0	0	0	0	0	17,993	0	0	0	0	17,993
4	379	M & R - CITY GATE	0	0	0	0	0	0	0	0	0	0	0	0	0
5	380	SERVICES	456	609	2,166	205	492	0	1,450	134	655	655	655	655	8,132
6	381	METERS	0	0	0	0	0	0	49	94	0	0	0	0	144
7	382	METER INSTALLATIONS	43	94	357	56	94	0	171	14	107	107	107	107	1,256
8	383	REGULATORS	0	0	0	0	127	0	0	0	0	0	0	0	127
9	384	REGULATOR INSTALLATION	12	23	89	1	14	0	50	16	23	23	23	23	298
10	385	M & R - INDUSTRIAL	0	0	0	0	0	0	0	31,594	0	0	0	0	31,594
11	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
12	391.01	DATA PROCESSING EQUIPMENT	0	0	0	0	683	0	0	0	0	0	0	0	683
13	391.02	OFFICE FURNITURE	0	0	856	0	0	0	0	0	0	0	0	0	856
14	391.03	OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
15	392	TRANSPORTATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
16	394	TOOLS, SHOP, & GARAGE EQUIPMEN	0	0	0	0	0	0	0	0	0	0	0	0	0
17	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
18	397	COMMUNICATIONS EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
19	398	MISCELLANEOUS EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
20	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
21		TOTAL RETIREMENTS	697	726	3,468	261	1,410	0	1,720	49,847	785	785	785	785	61,269

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET FOR THE
PROJECTED TEST YEAR.TYPE OF DATA SHOWN:
PROJECTED TEST YEAR. 12/31/01
WITNESS. SHOAF

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

LINE NO	ACCT. NO.	DESCRIPTION OF PROPOSED PURCHASES AND / OR CONSTRUCTION PROJECTS*	DATE OF PROPOSED PURCHASE OR CONSTR. (12/31/01)	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT (12/31/01)	RETIREMENT AMOUNT OF RELATED RETIREMENT	SALVAGE VALUE OF RELATED RETIREMENT
1	375	BUILDINGS & IMPROVEMENTS	12 months ended 12/31/01	\$0			
2	376	MAINS - NEW	12 months ended 12/31/01	84,386			
3	376	RETIREMENTS			12 months ended 12/31/01	\$766	
4	378	M & R - GENERAL	12 months ended 12/31/01	6,650			
5	378	RETIREMENTS			12 months ended 12/31/01	5,000	
6	379	M & R - CITY GATE	12 months ended 12/31/01	0			
7	380	SERVICES - 12"	12 months ended 12/31/01	110,062			
8		RETIREMENTS			12 months ended 12/31/01	0	
9	381	METERS - 275 & UNDER	12 months ended 12/31/01	11,267			
10		RETIREMENTS			12 months ended 12/31/01	160	
11	382	METER INSTALLATIONS	12 months ended 12/31/01	1,958			
12		RETIREMENTS			12 months ended 12/31/01	800	
13	383	REGULATORS	12 months ended 12/31/01	8,468			
14		RETIREMENTS			12 months ended 12/31/01	175	
15	384	REGULATOR INSTALLATION	12 months ended 12/31/01	1,624			
16		RETIREMENTS			12 months ended 12/31/01	300	
17	385	M & R - INDUSTRIAL	12 months ended 12/31/01	0			
18	387	OTHER EQUIPMENT	12 months ended 12/31/01	0			
19	391	OFFICE EQUIPMENT	12 months ended 12/31/01	19,450			
20		RETIREMENTS			12 months ended 12/31/01	11,500	
21	392	TRANSPORTATION EQUIPMENT	12 months ended 12/31/01	46,000			
22		RETIREMENTS			12 months ended 12/31/01	25,000	
23	394	TOOLS, SHOP, & GARAGE EQUIPMENT	12 months ended 12/31/01	500			
24	396	POWER OPERATED EQUIPMENT	12 months ended 12/31/01	30,000			
25	397	COMMUNICATIONS EQUIPMENT	12 months ended 12/31/01	3,000			
26		RETIREMENTS			12 months ended 12/31/01	2,000	
27	398	MISCELLANEOUS EQUIPMENT	12 months ended 12/31/01	0			
28							
29							
30							
31							
32							
33		RETIREMENTS					
34		TOTAL		<u>\$323,365</u>		<u>\$45,701</u>	

* PROVIDE THE STREET ADDRESS OR BUDGETARY PROCESS IF DETAIL IS NOT AVAILABLE.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT ADDITIONS BY ACCOUNT FOR
THE PROJECTED TEST YEAR

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/01

WITNESS: SHOAF

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	TOTAL
1	375	BUILDINGS & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
2	376	MAINS - NEW	7,032	7,032	7,032	7,032	7,032	7,032	7,032	7,032	7,032	7,032	7,032	7,034	84,386
3	378	M & R - GENERAL	554	554	554	554	554	554	554	554	554	554	554	556	6,650
4	379	M & R - CITY GATE	0	0	0	0	0	0	0	0	0	0	0	0	0
5	380	SERVICES	9,172	9,172	9,172	9,172	9,172	9,172	9,172	9,172	9,172	9,172	9,172	9,170	110,062
6	381	METERS	939	939	939	939	939	939	939	939	939	939	939	938	11,267
7	382	METER INSTALLATIONS	163	163	163	163	163	163	163	163	163	163	163	165	1,958
8	383	REGULATORS	706	706	706	706	706	706	706	706	706	706	706	702	8,468
9	384	REGULATOR INSTALLATION	135	135	135	135	135	135	135	135	135	135	135	139	1,624
10	385	M & R - INDUSTRIAL	0	0	0	0	0	0	0	0	0	0	0	0	0
11	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
12	391.01	OFFICE FURNITURE	0	0	0	0	0	0	0	0	0	0	0	0	0
13	391.02	OFFICE DEVICES	833	833	833	833	833	833	833	833	833	833	833	837	10,000
14	391.03	COMPUTER EQUIPMENT	3,588	533	533	533	533	533	533	533	533	533	533	532	9,450
15	392	TRANSPORTATION EQUIPMENT	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,837	46,000
16	394	TOOLS, SHOP, & GARAGE EQUIPMEN	42	42	42	42	42	42	42	42	42	42	42	38	500
17	396	POWER OPERATED EQUIPMENT	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000
18	397	COMMUNICATIONS EQUIPMENT	250	250	250	250	250	250	250	250	250	250	250	250	3,000
19	398	MISCELLANEOUS EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
20	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
21		TOTAL ADDITIONS	29,747	26,692	26,692	26,692	26,692	26,692	26,692	26,692	26,692	26,692	26,692	26,698	323,365

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT RETIREMENTS BY ACCOUNT FOR
THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN

PROJECTED TEST YEAR: 12/31/01

WITNESS: SHOAF

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	TOTAL
1	375	BUILDINGS & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
2	376	MAINS	64	64	64	64	64	64	64	64	64	64	64	62	766
3	378	M & R - GENERAL	0	0	0	0	0	0	0	0	0	0	0	0	0
4	379	M & R - CITY GATE	0	0	0	0	0	0	0	0	0	0	0	0	0
5	380	SERVICES	417	417	417	417	417	417	417	417	417	417	417	413	5,000
6	381	METERS	13	13	13	13	13	13	13	13	13	13	13	17	160
7	382	METER INSTALLATIONS	67	67	67	67	67	67	67	67	67	67	67	63	800
8	383	REGULATORS	15	15	15	15	15	15	15	15	15	15	15	10	175
9	384	REGULATOR INSTALLATION	25	25	25	25	25	25	25	25	25	25	25	25	300
10	385	M & R - INDUSTRIAL	0	0	0	0	0	0	0	0	0	0	0	0	0
11	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
12	391	OFFICE EQUIPMENT	958	958	958	958	958	958	958	958	958	958	958	962	11,500
13	392	TRANSPORTATION EQUIPMENT	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,087	25,000
14	394	TOOLS, SHOP, & GARAGE EQUIPMEN	0	0	0	0	0	0	0	0	0	0	0	0	0
15	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
16	397	COMMUNICATIONS EQUIPMENT	167	167	167	167	167	167	167	167	167	167	167	167	2,000
17	398	MISCELLANEOUS EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
18	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
19		TOTAL RETIREMENTS	3,809	3,809	3,809	3,809	3,809	3,809	3,809	3,809	3,809	3,809	3,809	3,806	45,701

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF NET OPERATING INCOME PER BOOKS FOR THE HISTORIC BASE YEAR, THE PROJECTED NET OPERATING INCOME FOR THE HISTORIC BASE YEAR + 1, AND THE PROJECTED TEST YEAR.

COMPANY: ST JOE NATURAL GAS COMPANY

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/99

HISTORIC BASE YEAR + 1: 12/31/00

PROJECTED TEST YEAR: 12/31/01

WITNESS: ROBERSON

DOCKET NO: 001447-GU

LINE NO.		HISTORIC BASE YEAR PER BOOKS	COMPANY ADJUSTMENTS	HISTORIC BASE YEAR ADJUSTED	HISTORIC BASE YEAR + 1 2000	PROJECTED TEST YEAR 2001	PROJECTED TEST YEAR ADJUSTMENTS	PROJECTED TEST YEAR AS ADJUSTED
	OPERATING REVENUE:							
1	OPERATING REVENUES	\$1,677,701	(\$702,215)	\$975,486	\$1,686,661	\$2,075,321	(\$997,695)	\$1,077,626
2	REVENUE RELIEF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	CHANGE IN UNBILLED REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	REVENUES DUE TO GROWTH	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL REVENUES	\$1,677,701	(\$702,215)	\$975,486	\$1,686,661	\$2,075,321	(\$997,695)	\$1,077,626
	OPERATING EXPENSES:							
6	COST OF GAS	\$0	\$0	\$0	\$587,445	\$968,636	(\$968,636)	(\$0)
7	OPERATION & MAINTENANCE	\$1,312,149	(\$649,312)	\$662,837	\$733,607	\$801,278	\$0	\$801,278
8	DEPRECIATION & AMORTIZATION	\$231,093	\$0	\$231,093	\$228,522	\$243,307	\$0	\$243,307
9	AMORTIZATION - OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	TAXES OTHER THAN INCOME	\$139,534	(\$20,459)	\$119,075	\$141,915	\$155,313	(\$29,059)	\$126,254
11	TAXES OTHER THAN INCOME - GRWTH	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	INCOME TAXES FEDERAL	\$0	(\$14,401)	(\$14,401)	(\$16,903)	(\$52,668)	\$0	(\$52,668)
13	INCOME TAXES - STATE	\$0	(\$2,756)	(\$2,756)	(\$2,893)	(\$9,016)	\$0	(\$9,016)
14	INCOME TAXES - GROWTH - FEDERAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	INCOME TAXES - GROWTH - STATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	INTEREST SYNCHRONIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	DEFERRED TAXES - FEDERAL	\$0	\$11,048	\$11,048	\$11,573	\$11,289	\$0	\$11,289
18	DEFERRED TAXES - STATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	INVESTMENT TAX CREDITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	TOTAL OPERATING EXPENSES	\$1,682,776	(\$675,880)	\$1,006,896	\$1,683,265	\$2,118,138	(\$997,695)	\$1,120,443
21	OPERATING INCOME	(\$5,075)	(\$26,335)	(\$31,410)	\$3,396	(\$42,817)	\$0	(\$42,817)

Note: Historical operating revenues are calculated using a blend of the rates in effect during the year. Per Restructuring Order No. PSC-97-0526-FOF-GU

SUPPORTING SCHEDULES: G-2, p.2-5, G-6 p.2-3

RECAP SCHEDULES: A-1, A-4

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS
TO THE PROJECTED TEST YEAR (FROM SCHEDULE G-2 PAGE 1)

TYPE OF DATA SHOWN:

COMPANY: ST JOE NATURAL GAS COMPANY

PROJECTED TEST YEAR: 12/31/01

WITNESS: ROBERSON

DOCKET NO.: 001447-GU

LINE NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	REASON FOR ADJUSTMENT
<u>OPERATING REVENUE</u>			
1	FUEL REVENUE	(\$997,695)	PGA REVENUE
2		\$0	
3		\$0	
4		\$0	
5		\$0	
6			
7	TOTAL REVENUE ADJUSTMENTS	(\$997,695)	
<u>COST OF GAS</u>			
8	COST OF GAS - FUEL	(\$968,636)	FUEL COST OF GAS
9		\$0	
10	TOTAL COST OF GAS ADJUSTMENTS	(\$968,636)	
<u>OPERATIONS & MAINTENANCE EXPENSE</u>			
11		\$0	
12		\$0	
13		\$0	
14		\$0	
15		\$0	
16		\$0	
17	TOTAL O & M ADJUSTMENTS	\$0	
<u>DEPRECIATION EXPENSE</u>			
18	Eliminate Depreciation-Common Plant	\$0	Eliminate depreciation- common plant allocated to non-utility
19		\$0	
20		\$0	
21		\$0	
22	TOTAL DEPRECIATION EXPENSE ADJS	\$0	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY
 DOCKET NO.: 001447-GU

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS
 TO THE PROJECTED TEST YEAR. (FROM SCHEDULE G-2 PAGE 1)

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: ROBERSON

LINE NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	REASON FOR ADJUSTMENT
<u>TAXES OTHER THAN INCOME</u>			
23	TAXES OTHER THAN - FUEL CO	\$ (29,059)	
24		0	
25		0	
26	TOTAL TAXES OTHER THAN INCOME ADJS	\$ (\$29,059)	
<u>INCOME TAXES - FEDERAL</u>			
27		\$ 0	
28		0	
29		0	
30	TOTAL FEDERAL INCOME TAX ADJUSTMENTS	\$ 0	
<u>INCOME TAXES - STATE</u>			
31		\$ 0	
32		0	
33		0	
34	TOTAL STATE INCOME TAX ADJUSTMENTS	\$ 0	
<u>DEFERRED INCOME TAXES</u>			
35		\$ 0	
36		0	
37	TOTAL DEFERRED TAX ADJUSTMENTS	\$ 0	
38	TOTAL OF ALL ADJUSTMENTS	\$ (\$1,995,390)	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE AN INCOME STATEMENT FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:

COMPANY: ST JOE NATURAL GAS COMPANY

HISTORIC BASE YEAR + 1: 12/31/00

WITNESS: ROBERSON

DOCKET NO.: 001447-GU

LINE NO.		JAN 2000	FEB 2000	MAR 2000	APR 2000	MAY 2000	JUN 2000	JUL 2000	AUG 2000	SEPT 2000	OCT 2000	NOV 2000	DEC 2000	12 MONTHS TOTAL
1	OPERATING REVENUE	\$204,035	\$198,246	\$141,107	\$118,337	\$94,857	\$91,558	\$104,728	\$103,946	\$97,294	\$133,044	\$170,263	\$229,247	1,686,661
2	REVENUES DUE TO GROWTH	0	0	0	0	0	0	0	0	0	0	0	0	0
3	NET REVENUE	204,035	198,246	141,107	118,337	94,857	91,558	104,728	103,946	97,294	133,044	170,263	229,247	1,686,661
4	COST OF GAS	75,952	64,866	46,171	31,812	18,059	17,572	27,912	28,059	23,946	53,596	78,635	120,867	587,445
5	O & M EXPENSE	61,134	61,134	61,134	61,134	61,134	61,134	61,134	61,134	61,134	61,134	61,134	61,133	733,607
6	DEPR & AMORT EXPENSE	18,829	18,611	15,692	19,266	20,771	19,681	17,721	19,623	19,560	19,569	19,591	19,608	228,522
7	AMORT OF PROPERTY LOSS	0	0	0	0	0	0	0	0	0	0	0	0	0
8	AMORT OF ENVIRONMENTAL MATTERS	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TAXES OTHER THAN INCOME-REVENUE	4,217	4,217	4,217	4,217	4,217	4,217	4,217	4,217	4,217	4,217	4,217	4,213	50,600
10	TAXES OTHER THAN INCOME - GROWTH	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TAXES OTHER THAN INCOME-OTHER	7,610	7,610	7,610	7,610	7,610	7,610	7,610	7,610	7,610	7,610	7,610	7,605	91,315
12	INCOME TAXES	(1,650)	(1,650)	(1,650)	(1,650)	(1,650)	(1,650)	(1,650)	(1,650)	(1,650)	(1,650)	(1,650)	(1,646)	(19,796)
13	INCOME TAXES - GROWTH	0	0	0	0	0	0	0	0	0	0	0	0	0
14	DEFERRED TAXES	964	964	964	964	964	964	964	964	964	964	964	969	11,573
15	TOTAL OPERATING EXPENSES	167,056	155,752	134,137	123,353	111,104	109,528	117,908	119,956	115,781	145,440	170,501	212,748	1,683,265
16	OPERATING INCOME	36,979	42,494	6,969	(5,016)	(16,248)	(17,970)	(13,180)	(16,010)	(18,486)	(12,395)	(238)	16,499	3,396
17	EQUITY EARNINGS-SUBS	0	0	0	0	0	0	0	0	0	0	0	0	0
18	INVEST TAX CREDITS	0	0	0	0	0	0	0	0	0	0	0	0	0
19	OTHER INCOME & DEDUCTIONS NET	1,006	910	1,059	982	982	744	742	735	690	700	700	700	9,948
20	INTEREST CHARGES	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,479	17,781
21	NET INCOME	\$36,503	\$41,921	\$6,546	(\$5,517)	(\$16,748)	(\$18,709)	(\$13,921)	(\$16,757)	(\$19,279)	(\$13,177)	(\$1,020)	\$15,720	(\$4,437)
22	DIVIDENDS DECLARED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
23	THERMS SOLD	1,124,287	1,140,083	1,003,267	953,369	838,598	857,427	910,341	876,258	850,350	867,121	963,830	1,045,107	11,430,037

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE AN INCOME STATEMENT FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN

COMPANY: ST JOE NATURAL GAS COMPANY

PROJECTED TEST YEAR: 12/31/01

WITNESS: ROBERSON

DOCKET NO: 001447-GU

LINE NO		JAN 2001	FEB 2001	MAR 2001	APR 2001	MAY 2001	JUN 2001	JUL 2001	AUG 2001	SEPT 2001	OCT 2001	NOV 2001	DEC 2001	12 MONTHS TOTAL
1	OPERATING REVENUE	\$309,041	\$257,749	\$208,803	\$160,176	\$124,078	\$115,250	\$116,276	\$113,142	\$116,275	\$123,788	\$172,838	\$233,376	2,050,791
2	REVENUES DUE TO GROWTH	0	0	0	0	0	0	0	0	0	0	0	0	0
3	NET REVENUE	309,041	257,749	208,803	160,176	124,078	115,250	116,276	113,142	116,275	123,788	172,838	233,376	2,050,791
4	COST OF GAS	181,999	144,352	107,903	72,106	48,192	40,467	39,857	38,403	41,094	46,941	81,519	125,803	968,636
5	O & M EXPENSE	66,773	66,773	66,773	66,773	66,773	66,773	66,773	66,773	66,773	66,773	66,773	66,775	801,278
6	DEPR & AMORT EXPENSE	19,679	19,802	19,908	20,013	20,119	20,224	20,330	20,435	20,541	20,646	20,752	20,857	243,307
7	AMORT OF PROPERTY LOSS	0	0	0	0	0	0	0	0	0	0	0	0	0
8	AMORT OF ENVIRONMENTAL MATTERS	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TAXES OTHER THAN INCOME-REVENUE	5,127	5,127	5,127	5,127	5,127	5,127	5,127	5,127	5,127	5,127	5,127	5,127	61,524
10	TAXES OTHER THAN INCOME - GROWTH	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TAXES OTHER THAN INCOME-OTHER	7,754	7,754	7,754	7,754	7,754	7,754	7,754	7,754	7,754	7,754	7,754	7,759	93,053
12	INCOME TAXES	(5,886)	(5,886)	(5,886)	(5,886)	(5,886)	(5,886)	(5,886)	(5,886)	(5,886)	(5,886)	(5,886)	(5,891)	(70,637)
13	INCOME TAXES - GROWTH	0	0	0	0	0	0	0	0	0	0	0	0	0
14	DEFERRED TAXES	964	964	964	964	964	964	964	964	964	964	964	969	11,573
15	TOTAL OPERATING EXPENSES	276,410	238,886	202,542	166,852	143,043	135,423	134,919	133,570	136,367	142,319	177,003	221,399	2,108,733
16	OPERATING INCOME	32,631	18,862	6,260	(6,676)	(18,965)	(20,173)	(18,643)	(20,428)	(20,092)	(18,531)	(4,165)	11,978	(57,942)
17	EQUITY EARNINGS-SUBS	0	0	0	0	0	0	0	0	0	0	0	0	0
18	INVEST TAX CREDITS	0	0	0	0	0	0	0	0	0	0	0	0	0
19	OTHER INCOME & DEDUCTIONS NET	0	0	0	0	0	0	0	0	0	0	0	0	0
20	INTEREST CHARGES	3,392	3,392	3,392	3,392	3,392	3,392	3,392	3,392	3,392	3,392	3,392	3,396	40,708
21	NET INCOME	\$29,239	\$15,470	\$2,868	(\$10,068)	(\$22,357)	(\$23,565)	(\$22,035)	(\$23,820)	(\$23,484)	(\$21,923)	(\$7,557)	\$8,581	(\$98,650)
22	DIVIDENDS DECLARED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
23	THERMS SOLD	1,170,828	1,087,381	1,041,750	969,589	835,880	861,102	907,709	871,128	858,399	857,536	968,659	1,053,282	11,483,243

SUPPORTING SCHEDULES: G-2 p.5, G-6 p.2-2

RECAP SCHEDULES: G-2 p.1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR
THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN

HISTORIC BASE YEAR + 1, 12/31/00

COMPANY: ST. JOE NATURAL GAS COMPANY

WITNESS: HOUSEHOLDER

FOR THE YEAR ENDED 12/31/00

DOCKET NO.: 001447-GU

LINE NO.	RATE CLASS	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
RESIDENTIAL														
1	BILLS	3,162	3,180	3,162	3,170	3,141	3,145	3,141	3,135	3,143	3,145	3,150	3,160	37,834
2	THERMS	175,974	208,763	91,538	65,892	52,337	38,711	38,879	41,372	38,646	58,068	82,191	143,522	1,041,723
3	CUSTOMER CHARGE	\$18,972	\$19,080	\$18,972	\$19,020	\$18,846	\$18,870	\$18,846	\$18,810	\$18,858	\$18,870	\$18,900	\$18,960	\$227,004
4	NON-FUEL	\$46,584	\$55,264	\$24,232	\$17,443	\$13,855	\$9,718	\$10,239	\$10,952	\$9,701	\$15,380	\$24,405	\$37,993	\$275,785
5	PGA	\$60,056	\$50,469	\$34,449	\$22,913	\$12,653	\$11,383	\$17,367	\$18,576	\$16,454	\$39,070	\$61,997	\$96,517	\$441,884
6	TOTAL	\$125,612	\$124,813	\$77,652	\$59,376	\$45,353	\$39,952	\$46,452	\$48,338	\$45,013	\$73,320	\$105,302	\$153,470	\$944,653
COMMERCIAL														
7	BILLS	214	215	215	215	214	215	215	215	216	215	215	215	2,579
8	THERMS	16,150	22,243	8,566	6,053	5,044	4,562	4,813	5,061	4,070	5,326	6,978	12,006	100,869
9	CUSTOMER CHARGE	\$2,568	\$2,580	\$2,580	\$2,580	\$2,568	\$2,580	\$2,580	\$2,580	\$2,592	\$2,580	\$2,580	\$2,580	30,948
10	NON-FUEL	\$5,290	\$7,287	\$2,806	\$1,983	\$1,652	\$1,494	\$1,577	\$1,658	\$1,333	\$1,745	\$2,285	\$3,933	33,044
11	PGA	\$5,511	\$5,377	\$3,224	\$2,105	\$1,219	\$1,412	\$2,161	\$2,273	\$1,827	\$3,582	\$4,691	\$8,074	41,457
12	TOTAL	\$13,370	\$15,244	\$8,610	\$6,668	\$5,440	\$5,486	\$6,318	\$6,511	\$5,753	\$7,906	\$9,557	\$14,587	\$105,448
LG VOL COMM														
13	BILLS	37	37	37	37	37	38	37	37	38	38	38	38	449
14	THERMS	30,428	37,306	22,582	19,537	17,319	15,495	18,673	16,058	12,615	16,274	17,785	24,203	248,257
15	CUSTOMER CHARGE	\$1,295	\$1,295	\$1,295	\$1,295	\$1,295	\$1,330	\$1,295	\$1,295	\$1,330	\$1,330	\$1,330	\$1,330	\$15,715
16	NON-FUEL	\$3,328	\$4,080	\$2,470	\$2,137	\$1,894	\$1,695	\$2,042	\$1,756	\$1,380	\$1,780	\$1,943	\$2,647	\$27,149
17	PGA	\$10,384	\$9,019	\$8,498	\$6,794	\$4,187	\$4,796	\$8,384	\$7,210	\$5,664	\$10,944	\$11,947	\$16,276	\$104,104
18	TOTAL	\$ 15,007	\$ 14,394	\$ 12,263	\$ 10,225	\$ 7,376	\$ 7,821	\$ 11,721	\$ 10,261	\$ 8,374	\$ 14,054	\$ 15,219	\$ 20,253	\$ 146,969
INTERR & LG INTERR														
19	BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
20	THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
21	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	NON-FUEL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FIRM TRANSPORTATION														
25	BILLS	1	1	1	1	1	1	1	1	1	1	1	1	12
26	THERMS	48,845	44,129	29,701	24,677	20,498	16,119	16,716	18,507	16,419	21,543	34,558	46,566	338,278
27	CUSTOMER CHARGE	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$12,000
28	NON-FUEL	\$1,988	\$1,796	\$1,209	\$1,004	\$834	\$656	\$680	\$753	\$688	\$877	\$1,407	\$1,895	\$13,768
														\$0
29	TOTAL	\$2,988	\$2,796	\$2,209	\$2,004	\$1,834	\$1,856	\$1,680	\$1,753	\$1,668	\$1,877	\$2,407	\$2,895	\$25,768
INTERR TRANSPORT														
30	BILLS	4	3	3	3	3	3	3	3	3	3	3	3	37
31	THERMS	652,890	827,840	850,880	837,210	743,400	784,540	831,460	795,260	780,600	765,880	812,340	818,810	9,700,910
32	CUSTOMER CHARGE	\$4,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	37,000
33	NON-FUEL	\$34,713	\$33,685	\$34,631	\$34,074	\$30,258	\$31,931	\$33,840	\$32,367	\$31,770	\$31,171	\$33,062	\$33,326	394,827
34	TOTAL	\$38,713	\$36,685	\$37,631	\$37,074	\$33,256	\$34,931	\$36,840	\$35,367	\$34,770	\$34,171	\$36,062	\$38,326	\$431,827
35	MISC SERVICE REVENUE	465	735	618	890	687	453	533	533	533	533	533	533	\$7,045
36	OTHER REVENUES	7,880	3,579	2,124	2,098	910	1,259	1,183	1,183	1,183	1,183	1,183	1,183	\$24,951
37	TOTAL MISC. REVENUES	8,345	4,314	2,742	2,989	1,597	1,712	1,716	1,716	1,716	1,716	1,716	1,716	\$31,996
38	TOTAL OPERATING REVENUE	\$204,035	\$198,246	\$141,107	\$118,337	\$84,857	\$81,558	\$104,728	\$103,946	\$97,284	\$133,044	\$170,263	\$229,247	\$1,688,661

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR THE REVENUE AND COST OF GAS FOR
THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:

HISTORIC BASE YR + 1: 12/31/01

COMPANY: ST JOE NATURAL GAS COMPANY

WITNESS: HOUSEHOLDER

DOCKET NO.: 001447-GU

LINE NO.	JANUARY 2000	FEBRUARY 2000	MARCH 2000	APRIL 2000	MAY 2000	JUNE 2000	JULY 2000	AUGUST 2000	SEPTEMBER 2000	OCTOBER 2000	NOVEMBER 2000	DECEMBER 2000	TOTAL
COST OF GAS													
1 FIRM THERMS SOLD	222,552	268,314	122,686	91,482	74,700	56,768	62,165	62,491	53,331	79,698	116,932	179,731	1,390,849
2 COST OF GAS-FIRM	\$73,673	\$62,920	\$44,785	\$30,858	\$17,517	\$17,045	\$27,075	\$27,217	\$23,227	\$51,988	\$76,276	\$117,240	\$569,821
3 REVENUE RELATED TAXES	\$2,278.72	\$1,946.10	\$1,385.21	\$954.43	\$541.80	\$527.19	\$837.42	\$841.82	\$718.42	\$1,607.98	\$2,359.21	\$3,626.24	\$17,625
4 I-GAS THERMS SOLD	0	0	0	0	0	0	0	0	0	0	0	0	0
5 COST OF GAS-I GAS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 REVENUE RELATED TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 TOTAL COST OF GAS	\$75,952	\$64,866	\$46,171	\$31,812	\$18,059	\$17,572	\$27,912	\$28,059	\$23,946	\$53,596	\$78,635	\$120,867	\$587,445
8 NET REVENUES	\$128,083	\$133,380	\$94,936	\$86,525	\$76,798	\$73,986	\$76,816	\$75,888	\$73,349	\$79,449	\$91,628	\$108,380	\$1,099,216

NOTE: REVENUE RELATED TAXES INCLUDES A FUEL TAX OF .503%.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR
PROJECTED TEST YEARTYPE OF DATA SHOWN:
PROJECTED TEST YEAR 12/31/01
WITNESS: HOUSEHOLDER

COMPANY: ST JOE NATURAL GAS COMPANY

FOR THE YEAR ENDED 12/31/01

DOCKET NO. 001447-GU

LINE NO	RATE CLASS	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	TOTAL
1	RESIDENTIAL	3,177	3,210	3,207	3,230	3,216	3,235	3,246	3,255	3,278	3,295	3,315	3,340	39,004
2	THERMS	218,332	171,889	127,385	83,217	53,881	43,257	41,490	40,970	44,804	52,340	97,020	151,697	1,128,382
3	CUSTOMER CHARGE	\$19,062	\$19,260	\$19,242	\$19,380	\$19,296	\$19,410	\$19,478	\$19,530	\$19,668	\$19,770	\$19,890	\$20,040	\$234,024
4	ENERGY CHARGE	\$52,718	\$41,504	\$30,758	\$20,094	\$13,034	\$10,445	\$10,018	\$9,893	\$10,818	\$12,638	\$23,428	\$38,829	\$271,978
5	PGA	\$146,173	\$115,080	\$85,284	\$55,714	\$36,140	\$28,961	\$27,778	\$27,429	\$29,990	\$35,042	\$64,955	\$101,561	\$754,113
6	TOTAL COMMERCIAL	\$217,954	\$175,844	\$135,285	\$95,187	\$68,471	\$58,815	\$57,272	\$56,852	\$60,483	\$67,450	\$108,271	\$158,230	\$1,260,113
7	BILLS	214	214	215	215	214	215	215	215	216	215	215	215	2,578
8	THERMS	18,538	15,829	10,261	7,196	5,240	4,794	4,850	4,640	4,613	4,747	6,976	12,006	99,690
9	CUSTOMER CHARGE	\$2,568	\$2,568	\$2,580	\$2,580	\$2,568	\$2,580	\$2,580	\$2,580	\$2,592	\$2,580	\$2,580	\$2,580	\$30,936
10	ENERGY CHARGE	\$5,538	\$4,729	\$3,066	\$2,150	\$1,568	\$1,432	\$1,449	\$1,388	\$1,378	\$1,418	\$2,084	\$3,587	\$29,783
	PGA	\$12,411	\$10,598	\$8,870	\$4,818	\$3,508	\$3,210	\$3,247	\$3,106	\$3,088	\$3,178	\$4,870	\$8,038	\$66,742
11	TOTAL LG COMMERCIAL	\$20,518	\$17,865	\$12,515	\$9,548	\$7,642	\$7,222	\$7,276	\$7,073	\$7,059	\$7,178	\$9,335	\$14,205	\$127,482
12	BILLS	37	37	37	37	37	38	37	37	38	38	38	38	449
13	THERMS	34,973	27,894	23,523	17,289	12,781	12,392	13,193	11,751	11,983	13,028	17,785	24,203	220,733
14	CUSTOMER CHARGE	\$1,295	\$1,295	\$1,295	\$1,295	\$1,295	\$1,330	\$1,295	\$1,295	\$1,330	\$1,330	\$1,330	\$1,330	\$15,715
15	ENERGY CHARGE	\$3,520	\$2,807	\$2,367	\$1,740	\$1,284	\$1,247	\$1,328	\$1,183	\$1,204	\$1,311	\$1,788	\$2,436	\$22,215
16	PGA	\$23,414	\$18,875	\$15,749	\$11,575	\$8,543	\$8,296	\$8,833	\$7,867	\$8,009	\$8,721	\$11,894	\$18,204	\$147,781
17	TOTAL INTERR & LG INTERR	\$28,229	\$22,777	\$19,411	\$14,610	\$11,123	\$10,874	\$11,455	\$10,345	\$10,543	\$11,362	\$15,012	\$19,970	\$185,710
18	BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
19	THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
20	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	ENERGY CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	TOTAL FIRM TRANSPORT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	BILLS	1	1	1	1	1	1	1	1	1	1	1	1	12
24	THERMS	48,845	44,129	29,701	24,677	20,498	16,119	16,716	18,507	16,419	21,543	34,558	48,568	338,278
25	CUSTOMER CHARGE	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$12,000
26	ENERGY CHARGE	\$1,988	\$1,796	\$1,209	\$1,004	\$834	\$656	\$680	\$753	\$668	\$877	\$1,407	\$1,895	\$13,768
27														
28	TOTAL INTERR TRANSPORT	\$2,988	\$2,796	\$2,209	\$2,004	\$1,834	\$1,656	\$1,680	\$1,753	\$1,668	\$1,877	\$2,407	\$2,895	\$25,768
29	BILLS	3	3	3	3	3	3	3	3	3	3	3	3	38
30	THERMS	850,140	827,840	850,880	837,210	743,400	784,540	831,460	795,260	780,600	765,880	812,340	818,810	9,698,160
31	CUSTOMER CHARGE	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$36,000
32	ENERGY CHARGE	\$34,601	\$33,685	\$34,631	\$34,074	\$30,256	\$31,931	\$33,840	\$32,387	\$31,770	\$31,171	\$33,062	\$33,326	\$394,715
	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	TOTAL	\$37,601	\$36,885	\$37,831	\$37,074	\$33,256	\$34,931	\$36,840	\$35,367	\$34,770	\$34,171	\$36,062	\$36,326	\$430,715
34	OTHER REVENUE	\$1,752	\$1,752	\$1,752	\$1,752	\$1,752	\$1,752	\$1,752	\$1,752	\$1,752	\$1,752	\$1,752	\$1,751	\$21,023
35	TOTAL OPERATING REVENUE	\$309,041	\$257,749	\$208,603	\$160,176	\$124,078	\$115,250	\$116,278	\$113,142	\$116,275	\$123,788	\$172,838	\$233,376	\$2,050,791
36	TOTAL CUSTOMERS	3,432	3,485	3,463	3,486	3,471	3,492	3,502	3,511	3,538	3,552	3,572	3,597	42,079
37	TOTAL THERMS	1,170,828	1,087,381	1,041,750	969,589	835,880	861,102	907,709	871,128	858,399	857,538	968,659	1,053,282	11,483,243

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR
PROJECTED TEST YEARTYPE OF DATA SHOWN:
PROJECTED TEST YEAR 12/31/01
WITNESS: HOUSEHOLDER

COMPANY: ST JOE NATURAL GAS COMPANY

FOR THE YEAR ENDED 12/31/01

DOCKET NO: 001447-GU

LINE NO	RATE CLASS	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	TOTAL
BILLS		3,432	3,465	3,463	3,488	3,471	3,492	3,502	3,511	3,538	3,552	3,572	3,597	42,079
THERMS		1,170,828	1,087,381	1,041,750	969,589	835,880	861,102	907,709	871,128	858,399	857,536	968,659	1,053,282	11,483,243
CUSTOMER CHARGE		\$26,925	\$27,123	\$27,117	\$27,255	\$27,159	\$27,320	\$27,351	\$27,405	\$27,590	\$27,680	\$27,800	\$27,950	\$328,675
ENERGY CHARGE		\$98,365	\$84,522	\$72,031	\$59,062	\$46,975	\$45,711	\$47,316	\$45,582	\$45,839	\$47,415	\$61,767	\$77,872	\$732,457
PGA		\$181,999	\$144,352	\$107,903	\$72,106	\$48,192	\$40,467	\$39,857	\$38,403	\$41,094	\$46,941	\$81,519	\$125,803	\$968,838
OTHER REVENUE		\$1,752	\$1,752	\$1,752	\$1,752	\$1,752	\$1,752	\$1,752	\$1,752	\$1,752	\$1,752	\$1,752	\$1,751	\$21,023
														\$2,050,791
FIRM THERMS		271,843	215,612	161,169	107,702	71,982	60,443	59,533	57,361	61,380	70,113	121,761	187,906	1,446,805
TS THERMS		898,985	871,769	880,581	861,887	763,898	800,659	848,176	813,767	797,019	787,423	846,898	865,378	10,036,438
SC THERMS		0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL THERMS		1,170,828	1,087,381	1,041,750	969,589	835,880	861,102	907,709	871,128	858,399	857,536	968,659	1,053,282	11,483,243
ENERGY CHARGE		\$98,365	\$84,522	\$72,031	\$59,062	\$46,975	\$45,711	\$47,316	\$45,582	\$45,839	\$47,415	\$61,767	\$77,872	\$732,457
PGA		\$181,999	\$144,352	\$107,903	\$72,106	\$48,192	\$40,467	\$39,857	\$38,403	\$41,094	\$46,941	\$81,519	\$125,803	\$968,838
TOTAL		\$280,364	\$228,874	\$179,934	\$131,169	\$95,167	\$88,178	\$87,173	\$83,985	\$86,933	\$94,356	\$143,288	\$203,675	\$1,701,093

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR THE REVENUE AND COST OF GAS FOR
THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/01

COMPANY: ST JOE NATURAL GAS COMPANY

WITNESS: HOUSEHOLDER

DOCKET NO.: 001447-GU

LINE NO.		JAN 2001	FEB 2001	MAR 2001	APR 2001	MAY 2001	JUN 2001	JUL 2001	AUG 2001	SEP 2001	OCT 2001	NOV 2001	DEC 2001	TOTAL
COST OF GAS														
1	FIRM THERMS SOLD	271,843	215,612	161,169	107,702	71,982	60,443	59,533	57,361	61,380	70,113	121,761	187,906	1,446,805
2	COST OF GAS-FIRM * .65	\$176,698	\$140,148	\$104,760	\$70,006	\$46,788	\$39,288	\$38,696	\$37,285	\$39,897	\$45,573	\$79,145	\$122,139	\$940,423
3	REVENUE RELATED TAXES	\$5,301	\$4,204	\$3,143	\$2,100	\$1,404	\$1,179	\$1,161	\$1,119	\$1,197	\$1,367	\$2,374	\$3,664	\$28,213
4	I-GAS THERMS SOLD	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COST OF GAS-I GAS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	REVENUE RELATED TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	TOTAL COST OF GAS	\$181,999	\$144,352	\$107,903	\$72,106	\$48,192	\$40,467	\$39,857	\$38,403	\$41,094	\$46,941	\$81,519	\$125,803	\$968,636
8	NET REVENUES	\$127,042	\$113,397	\$100,900	\$88,069	\$75,886	\$74,783	\$76,419	\$74,739	\$75,181	\$76,847	\$91,319	\$107,573	\$1,082,155

NOTE: REVENUE RELATED TAXES INCLUDES A GROSS REC TAX 2.5% AND REG ASSESS FEE .5%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/99

HISTORIC BASE YR + 1: 12/31/00

PROJECTED TEST YEAR: 12/31/01

WITNESS: ROBERSON

COMPANY ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

			TREND RATES		HISTORIC BASE		PROJECTED		
					YEAR + 1		TEST YEAR		
					12/31/00		12/31/01		
#1	PAYROLL ONLY				4.00%		4.00%		
#2	CUSTOMER GROWTH X INFLATION				4.04%		3.94%		
#3	INFLATION ONLY				3.40%		3.30%		
#4	CUSTOMER GROWTH				0.62%		0.62%		
LINE NO.	ACCOUNT	TITLE	SJNG BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE	
DISTRIBUTION EXPENSE									
1	807	Purchase Gas Exp	Payroll trended	10,067	0	10,067	10,469	10,888	#1
2			Other trended	0	0	0	0	0	
3			Other 2000	0	0	0	0	0	
4			Other 2001	0	0	0	0	0	
5			Total	10,067	0	10,067	10,469	10,888	
6	870	Supervision	Payroll trended	39,606	0	39,606	41,190	42,838	#1
7			Other trended	0	0	0	0	0	
8			Other 2000	0	0	0	0	0	
9			Other 2001	0	0	0	0	0	
10			Total	39,606	0	39,606	41,190	42,838	
11	871	Distrib. Load Disp	Payroll trended	47,890	0	47,890	49,805	51,798	#1
12			Other trended	385	0	385	401	416	#2
13			Other 2000	0	0	0	0	0	
14			Other 2001	0	0	0	0	0	
15			Total	48,275	0	48,275	50,206	52,214	
16	874	Mains & Services	Payroll trended	36,471	0	36,471	37,930	39,447	#1
17			Other trended	3,269	0	3,269	3,401	3,535	#2
18			Other 2000	0	0	0	0	41,600	
19			Other 2001	0	0	0	0	0	
20			Total	39,739	0	39,739	41,330	84,582	
21	875	M & R - General	Payroll trended	5,092	0	5,092	5,296	5,508	#1
22			Other trended	337	0	337	351	365	#2
23			Other 2000	0	0	0	0	0	
24			Other 2001	0	0	0	0	0	
25			Total	5,430	0	5,430	5,647	5,873	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR
THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND
RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA. 12/31/99
HISTORIC BASE YR + 1. 12/31/00
PROJECTED TEST YEAR. 12/31/01
WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

LINE NO	ACCOUNT		SJNG BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
DISTRIBUTION EXPENSE								
1	876 M & R - Industrial	Payroll trended	5,163	0	5,163	5,370	5,584	#1
2		Other trended	2,614	0	2,614	2,720	2,827	#2
3		Other 2000	0	0	0	0	0	
4		Other 2001	0	0	0	0	0	
5		Total	<u>7,777</u>	<u>0</u>	<u>7,777</u>	<u>8,089</u>	<u>8,411</u>	
6	877 M & R - City Gate	Payroll trended	6,722	0	6,722	6,991	7,270	#1
7		Other trended	2,282	0	2,282	2,374	2,468	#2
8		Other 2000	0	0	0	0	0	
9		Other 2001	0	0	0	0	0	
10		Total	<u>9,004</u>	<u>0</u>	<u>9,004</u>	<u>9,365</u>	<u>9,738</u>	
11	878 Meter & House Reg	Payroll trended	16,767	0	16,767	17,438	18,136	#1
12		Other trended	10,244	0	10,244	10,657	11,077	#2
13		Other 2000	0	0	0	0	0	
14		Other 2001	0	0	0	0	0	
15		Total	<u>27,011</u>	<u>0</u>	<u>27,011</u>	<u>28,095</u>	<u>29,213</u>	
16	879 Customer Install	Payroll trended	46,924	0	46,924	48,801	50,753	#1
17		Other trended	20,435	0	20,435	21,129	21,827	#2
18		Other 2000	0	0	0	0	0	
19		Other 2001	0	0	0	0	0	
20		Total	<u>67,358</u>	<u>0</u>	<u>67,358</u>	<u>69,930</u>	<u>72,579</u>	
21	880 Other Expense	Payroll trended	2,993	0	2,993	3,113	3,238	#1
22		Other trended	11,743	0	11,743	12,142	12,543	#3
23		Other 2000	0	0	0	0	0	
24		Other 2001	0	0	0	0	0	
25		Total	<u>14,736</u>	<u>0</u>	<u>14,736</u>	<u>15,255</u>	<u>15,780</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR
THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND
RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/99

HISTORIC BASE YR + 1: 12/31/00

PROJECTED TEST YEAR: 12/31/01

WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

LINE NO	ACCOUNT		SJNG BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
MAINTENANCE EXPENSE								
1	886 Structures & Improv	Payroll trended	1,353	0	1,353	1,407	1,463	#1
2		Other trended	81	0	81	84	87	#2
3		Other 2000	0	0	0	0	0	
4		Other 2001	0	0	0	0	0	
5		Total	1,434	0	1,434	1,491	1,551	
6	887 Mains	Payroll trended	1,819	0	1,819	1,892	1,968	#1
7		Other trended	6,504	0	6,504	6,767	7,034	#2
8		Other 2000	0	0	0	0	0	
9		Other 2001	0	0	0	0	0	
10		Total	8,323	0	8,323	8,659	9,001	
11	889 Maint M & R - Gen	Payroll trended	1,549	0	1,549	1,611	1,676	#1
12		Other trended	95	0	95	99	102	#2
13		Other 2000	0	0	0	0	0	
14		Other 2001	0	0	0	0	0	
15		Total	1,644	0	1,644	1,710	1,778	
16	890 Maint M&R - Indust	Payroll trended	1,025	0	1,025	1,066	1,108	#1
17		Other trended	219	0	219	228	237	#2
18		Other 2000	0	0	0	0	0	
19		Other 2001	0	0	0	0	0	
20		Total	1,244	0	1,244	1,294	1,345	
21	891 Maint M&R - CG	Payroll trended	455	0	455	473	492	#1
22		Other trended	582	0	582	606	630	#2
23		Other 2000	0	0	0	0	0	
24		Other 2001	0	0	0	0	0	
25		Total	1,037	0	1,037	1,079	1,122	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR
THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND
RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR

TYPE OF DATA SHOWN

HISTORIC BASE YEAR DATA: 12/31/99

HISTORIC BASE YR + 1 12/31/00

PROJECTED TEST YEAR: 12/31/01

WITNESS ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 001447-GU

LINE NO.	ACCOUNT		SJNG BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
MAINTENANCE EXPENSE								
1	892 Maint of Services	Payroll trended	6,890	0	6,890	7,166	7,453	#1
2		Other trended	2,508	0	2,508	2,610	2,713	#2
3		Other 2000	0	0	0	0	0	
4		Other 2001	0	0	0	0	0	
5		Total	9,399	0	9,399	9,776	10,165	
6	893 Maint of Meter & Re	Payroll trended	0	0	0	0	0	
7		Other trended	0	0	0	0	0	
8		Other 2000	0	0	0	0	0	
9		Other 2001	0	0	0	0	0	
10		Total	0	0	0	0	0	
11	894 Other Equipment	Payroll trended	0	0	0	0	0	
12		Other trended	0	0	0	0	0	
13		Other 2000	0	0	0	0	0	
14		Other 2001	0	0	0	0	0	
15		Total	0	0	0	0	0	
16	895 Other Plant	Payroll trended	0	0	0	0	0	
17		Other trended	0	0	0	0	0	
18		Other 2000	0	0	0	0	0	
19		Other 2001	0	0	0	0	0	
20		Total	0	0	0	0	0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR
THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND
RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN

HISTORIC BASE YEAR DATA: 12/31/99

HISTORIC BASE YR + 1: 12/31/00

PROJECTED TEST YEAR: 12/31/01

WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO. 001447-GU

LINE NO	ACCOUNT		SJNG BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>CUSTOMER ACCT. & COLLECT.</u>								
1	902 Meter Reading	Payroll trended	17,131	0	17,131	17,816	18,528	#1
2		Other trended	0	0	0	0	0	
3		Other 2000	0	0	0	0	0	
4		Other 2001	0	0	0	0	0	
5		Total	<u>17,131</u>	<u>0</u>	<u>17,131</u>	<u>17,816</u>	<u>18,528</u>	
6	903 Cust Records & Coll.	Payroll trended	81,136	0	81,136	84,381	87,757	#1
7		Other trended	7,928	0	7,928	8,249	8,574	#2
8		Other 2000	0	0	0	0	0	
9		Other 2001	0	0	0	0	0	
10		Total	<u>89,064</u>	<u>0</u>	<u>89,064</u>	<u>92,630</u>	<u>96,330</u>	
11	904 Uncollectible Accts	Payroll trended	0	0	0	0	0	
12		Other trended	203,536	(197,419)	6,117	6,364	6,615	
13		Other 2000	0	0	0	0	0	
14		Other 2001	0	0	0	0	0	
15		Total	<u>203,536</u>	<u>(197,419)</u>	<u>6,117</u>	<u>6,364</u>	<u>6,615</u>	
16	906 Customer Service	Payroll trended	0	0	0	0	0	
17		Other trended	1,016	0	1,016	1,057	1,099	#2
18		Other 2000	0	0	0	0	0	
19		Other 2001	0	0	0	0	0	
20		Total	<u>1,016</u>	<u>0</u>	<u>1,016</u>	<u>1,057</u>	<u>1,099</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN

HISTORIC BASE YEAR DATA: 12/31/99

HISTORIC BASE YR + 1: 12/31/00

PROJECTED TEST YEAR: 12/31/01

WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

LINE NO.	ACCOUNT		SJNG BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>CUSTOMER SERVICE & INFO.</u>								
1	909	Payroll trended	0	0	0	0	0	
2		Other trended	0	0	0	0	0	
3		Other 2000	0	0	0	0	0	
4		Other 2001	0	0	0	0	0	
5		Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR
THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND
RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/99

HISTORIC BASE YR + 1: 12/31/00

PROJECTED TEST YEAR: 12/31/01

WITNESS: ROBERSON

COMPANY: 0

DOCKET NO.: 001447-GU 0

LINE NO.	ACCOUNT		SJNG BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>SALES PROMOTION EXPENSE</u>								
1	913 Advertising	Payroll trended	0	0	0	0	0	
2		Other trended	2,563	0	2,563	2,650	2,737	#3
3		Other 2000	0	0	0	0	0	
4		Other 2001	0	0	0	0	0	
5		Total	<u>2,563</u>	<u>0</u>	<u>2,563</u>	<u>2,650</u>	<u>2,737</u>	
6	916 Misc Sales Exp	Payroll trended	0	0	0	0	0	
7		Other trended	0	0	0	0	0	
8		Other 2000	0	0	0	0	0	
9		Other 2001	0	0	0	0	0	
10		Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
11		Payroll trended	0	0	0	0	0	
12		Other trended	0	0	0	0	0	
13		Other 2000	0	0	0	0	0	
14		Other 2001	0	0	0	0	0	
15		Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR
THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND
RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR

TYPE OF DATA SHOWN

HISTORIC BASE YEAR DATA 12/31/99

HISTORIC BASE YR + 1: 12/31/00

PROJECTED TEST YEAR: 12/31/01

WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 001447-GU

LINE NO.	ACCOUNT		SJNG BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
ADMINISTRATIVE & GENERAL EXPENSE								
1	920 Admin & General	Payroll trended	35,322	0	35,322	36,735	38,204	#1
2		Other trended	0	0	0	0	0	
3		Other 2000	0	0	0	0	0	
4		Other 2000	0	0	0	0	0	
5		Other 2001	0	0	0	0	0	
6		Total	35,322	0	35,322	36,735	38,204	
7	921 Office Expense	Payroll trended	0	0	0	0	0	
8		Other trended	14,022	0	14,022	14,589	15,164	#2
9		Other trended	0	0	0	0	0	
10		Other 2000	0	0	0	3,380	3,513	#2
11		Other 2001	0	0	0	0	0	
12		Total	14,022	0	14,022	17,969	18,677	
13	923 Outside Services	Payroll trended	0	0	0	0	0	
14		Other trended	21,547	0	21,547	22,418	23,301	#3
15		Other 2000	0	0	0	0	0	
16		Other 2001	0	0	0	0	0	
17		Total	21,547	0	21,547	22,418	23,301	
18	924 Property Insurance	Payroll trended	0	0	0	0	0	
19		Other trended	31,655	0	31,655	32,731	33,812	#4
20		Other 2000	0	0	0	0	0	
21		Other 2001	0	0	0	0	0	
22		Total	31,655	0	31,655	32,731	33,812	
23	926 Employee Benefits	Payroll trended	8,056	0	8,056	8,379	8,714	#1
24		Other not trended	61,822	0	61,822	63,924	66,034	#3
25		Other 2000	0	0	0	50,000	50,000	
26		Other 2001	0	0	0	0	0	
27		Total	69,879	0	69,879	122,303	124,747	
28	928 Regulatory Comm	Payroll trended	17,758	0	17,758	18,469	19,207	#1
29		Other not trended	0	0	0	0	0	
30		Other 2000	0	0	0	0	0	
31		Other 2001	0	0	0	0	0	
32		Total	17,758	0	17,758	18,469	19,207	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR
THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR IF ADDITIONAL TREND
RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN.
HISTORIC BASE YEAR DATA. 12/31/99
HISTORIC BASE YR + 1: 12/31/00
PROJECTED TEST YEAR. 12/31/01
WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 001447-GU

LINE NO.	ACCOUNT	SJNG BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
ADMINISTRATIVE & GENERAL EXPENSE							
1	930 Misc General Exp						
2	Payroll trended	0	0	0	0	0	
3	Other trended	35,101	(1,384)	33,717	34,864	36,014	#3
4	Other 2000	0	0	0	0	0	
5	Other 2001	0	0	0	0	0	
6	Total	35,101	(1,384)	33,717	34,864	36,014	
7	933 Transportation Exp						
8	Payroll trended	550	0	550	572	595	#1
9	Other trended	16,456	0	16,456	17,121	17,796	#2
10	Other 2000	0	0	0	0	0	
11	Other 2001	0	0	0	0	0	
12	Total	17,007	0	17,007	17,694	18,391	
13	935 Maint of General Pla						
14	Payroll trended	655	0	655	681	708	#1
15	Other trended	5,454	0	5,454	5,640	5,826	#2
16	Other 2000	0	0	0	0	0	
17	Other 2001	0	0	0	0	0	
18	Total	6,109	0	6,109	6,321	6,534	
19	Payroll trended	0	0	0	0	0	
20	Other trended	0	0	0	0	0	
21	Other 2000	0	0	0	0	0	
22	Other 2001	0	0	0	0	0	
23	Total	0	0	0	0	0	
24	Payroll trended	0	0	0	0	0	
25	Other trended	0	0	0	0	0	
26	Other 2000	0	0	0	0	0	
27	Other 2001	0	0	0	0	0	
28	Total	0	0	0	0	0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR
THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND
RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA. 12/31/99

HISTORIC BASE YR + 1: 12/31/00

PROJECTED TEST YEAR. 12/31/01

WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

					HISTORIC BASE YEAR + 1 12/31/00	PROJECTED TEST YEAR 12/31/01	
TREND RATES:							
#1	PAYROLL ONLY				4.00%	4.00%	
#2	CUSTOMER GROWTH X INFLATION				4.04%	3.94%	
#3	INFLATION ONLY				3.40%	3.30%	
#4	CUSTOMER GROWTH				0.62%	0.62%	
LINE NO.		SJNG BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
TOTAL EXPENSES							
1	Payroll trended	391,395	0	391,395	407,051	423,333	
2	Other	462,399	(198,803)	263,597	273,176	282,831	
3	Other 2000	0	0	0	53,380	95,113	
4	Other 2001	0	0	0	0	0	
5	Total	853,794	(198,803)	654,992	733,607	801,278	

SUPPORTING SCHEDULES: G-1 p.19-20, G-5 p.1

RECAP SCHEDULES: G-1 p.1, G-1 p.4

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR DEPRECIATION AND AMORTIZATION
EXPENSE FOR THE HISTORIC BASE YEAR + 1.TYPE OF DATA SHOWN
HISTORIC BASE YR + 1: 12/31/00
WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

ESTIMATED DEPRECIATION AND AMORTIZATION EXPENSE FOR THE YEAR ENDING 12/31/00

LINE NO.	A/C NO.	DESCRIPTION		Jan 2000	Feb 2000	Mar 2000	Apr 2000	May 2000	Jun 2000	Jul 2000	Aug 2000	Sep 2000	Oct 2000	Nov 2000	Dec 2000	TOTAL EXPENSE
1	362	GAS HOLDERS	0.000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	375	STRUCTURES & IMPROVEMENTS	0.025	45	45	45	45	45	45	45	45	45	45	45	45	535
3	376	MAINS (STEEL)	0.032	7,886	7,886	7,886	7,886	10,518	7,956	7,956	7,956	7,956	7,956	7,967	7,979	97,787
4	376	MAINS (PLASTIC)	0.033	1,592	1,784	1,785	1,786	1,787	1,789	1,789	1,790	1,790	1,790	1,792	1,794	21,269
5	378	MEAS & REG STATION EQUIP-GEN	0.030	245	245	247	248	248	248	248	226	203	203	203	203	2,768
6	379	MEAS & REG STAT EQ-CITY GATE	0.030	1,131	1,131	1,131	1,131	1,131	1,131	1,131	1,131	1,131	1,131	1,131	1,131	13,573
7	380	SERVICES (STEEL)	0.040	536	141	222	441	534	534	191	536	536	536	536	536	5,280
8	380	SERVICES (PLASTIC)	0.044	1,332	1,494	(286)	1,680	1,310	1,824	558	1,827	1,834	1,837	1,839	1,842	17,091
9	381	METERS	0.040	861	861	861	865	868	869	819	868	868	872	876	876	10,365
10	382	METER INSTALLATIONS	0.038	193	85	(196)	177	139	250	36	250	250	250	249	249	1,932
11	383	HOUSE REGULATORS	0.035	339	339		339	212	339	341	343	343	346	348	348	3,976
12	384	HOUSE REGULATORS INSTALL.	0.044	79	11	(72)	87	75	106	15	106	107	107	107	107	835
13	385	INDUSTRIAL M&R STAT. EQUIP.	0.036	157	157	157	157	157	157	157	110	63	63	63	63	1,463
14	386	OTHER PROP ON CUST PREMISES	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0
15	386.01	OTHER PROP-CUST PREM-AVC&B	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0
16	386.02	OTHER PROP-CUST PREM-W HEAT	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0
17	386.03	OTHER PROP-CUST PREM-SCH AP	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0
18	387	OTHER EQUIPMENT	0.066	341	341	341	341	341	341	341	341	341	341	341	341	4,094
19	389	LAND	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0
20	390	STRUCTURES & IMPROVEMENTS	0.049	495	495	495	495	495	495	495	495	495	495	495	495	5,943
21	391.01	OFFICE FURNITURE	0.046	163	163	163	163	(522)	160	160	160	160	160	160	160	1,249
22	391.02	OFFICE DEVICES	0.118	156	156	(704)	147	147	147	147	147	147	147	147	147	933
23	391.03	OFFICE EQUIPMENT	0.136	925	925	925	925	925	925	925	925	925	925	925	925	11,095
24	391.04	VAX SYSTEM EQUIPMENT	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0
25	392	AUTO & TRUCK	0.115	1,465	1,465	1,465	1,465	1,465	1,465	1,465	1,465	1,465	1,465	1,465	1,465	17,577
26	392.03	OTHER TRANSPORTATION EQUIP	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0
27	393	STORES EQUIPMENT	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0
28	394	TOOLS, SHOP, GARAGE EQUIP	0.051	89	89	89	89	89	89	89	89	89	89	89	89	1,071
29	395	LABORATORY EQUIPMENT	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0
30	396	POWER OPERATED EQUIPMENT	0.074	606	606	606	606	606	606	606	606	606	606	606	606	7,277
31	397	COMMUNICATION EQUIPMENT	0.065	192	192	192	192	199	206	206	206	206	206	206	206	2,410
32	398	MISC EQUIPMENT	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0
33		TOTAL DEPRECIATION EXPENSE		18,829	18,611	15,692	19,266	20,771	19,681	17,721	19,623	19,560	19,569	19,591	19,608	228,522
34		AMORTIZATION EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0
35		TOTAL AMORT & DEPR EXPENSE		\$18,829	\$18,611	\$15,692	\$19,266	\$20,771	\$19,681	\$17,721	\$19,623	\$19,560	\$19,569	\$19,591	\$19,608	\$228,522

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE FOR EACH AMORTIZATION/RECOVERY AMOUNT BY
ACCOUNT OR SUB-ACCOUNT PROPOSED FOR THE HISTORIC BASE YEAR + 1

TYPE OF DATA SHOWN:

HISTORIC BASE YR + 1. 12/31/00

COMPANY: ST JOE NATURAL GAS COMPANY

WITNESS: ROBERSON

DOCKET NO.: 001447-GU

LINE NO.	ACCT UB-ACCT NO.	PLANT ACCOUNT TITLE	Jan 2000	Feb 2000	Mar 2000	Apr 2000	May 2000	Jun 2000	Jul 2000	Aug 2000	Sep 2000	Oct 2000	Nov 2000	Dec 2000	TOTAL AMORT/REC EXPENSE
1	111-301	Accum Amort-Organ Costs-CFG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	111-302	Accumulated Amort-CFG	0	0	0	0	0	0	0	0	0	0	0	0	0
3	101-303	Misc Intangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
4	115	Amort Acquis Adj-CFG	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

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE ALLOCATION OF DEPRECIATION AND
AMORTIZATION EXPENSE FOR THE HISTORIC BASE YEAR + 1 THIS DATA SHOULD
CORRESPOND TO THE DATA PRESENTED IN SCHEDULE G-1 PAGE 15 OF 28

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR + 1: 12/31/00

WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

LINE NO.	A/C NO	DESCRIPTION	Jan-00	Feb-00	Mar-00	Apr-00	May-00	Jun-00	Jul-00	Aug-00	Sep-00	Oct-00	Nov-00	Dec-00	12 Month Total
1	374	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0
2	375	STRUCTURES & IMPROVEMENTS	45	45	45	45	45	45	45	45	45	45	45	45	535
3	387	OTHER EQUIPMENT	341	341	341	341	341	341	341	341	341	341	341	341	4,094
4	389	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0
5	390	STRUCTURES & IMPROVEMENTS	495	495	495	495	495	495	495	495	495	495	495	495	5,943
6	391	OFFICE FURN & EQUIPMENT	1,243	1,243	383	1,235	550	1,232	1,232	1,232	1,232	1,232	1,232	1,232	13,277
7	392	AUTOS & TRUCKS	1,465	1,465	1,465	1,465	1,465	1,465	1,465	1,465	1,465	1,465	1,465	1,465	17,577
8	394	TOOL, SHOP, & GARAGE EQUIP	89	89	89	89	89	89	89	89	89	89	89	89	1,071
9	396	POWER OPERATED EQUIPMENT	606	606	606	606	606	606	606	606	606	606	606	606	7,277
10	397	COMMUNICATION EQUIPMENT	192	192	192	192	199	206	206	206	206	206	206	206	2,410
11	398	MISC EQUIP (SPECIFY)	0	0	0	0	0	0	0	0	0	0	0	0	0
12															
13															
14															
15		TOTAL	4,476	4,476	3,616	4,468	3,791	4,480	4,480	4,480	4,480	4,480	4,480	4,480	52,183

		12 MONTH TOTAL	NONUTILITY %	12 MONTH NON-UTILITY	METHOD OF ALLOCATION
16	374	LAND	\$0	0.0%	\$0
17	375	STRUCTURES & IMPROVEMENTS	\$535	0.0%	\$0
18	387	OTHER EQUIPMENT	\$4,094	0.0%	\$0
19	389	LAND	\$0	0.0%	\$0
20	390	STRUCTURES & IMPROVEMENTS	\$5,943	0.0%	\$0
21	391	OFFICE FURN & EQUIPMENT	\$13,277	0.0%	\$0
22	392	AUTOS & TRUCKS	\$17,577	0.0%	\$0
23	394	TOOL, SHOP, & GARAGE EQUIP	\$1,071	0.0%	\$0
24	396	POWER OPERATED EQUIPMENT	\$7,277	0.0%	\$0
25	397	COMMUNICATION EQUIPMENT	\$2,410	0.0%	\$0
26	398	MISC EQUIP (SPECIFY)	\$0	0.0%	\$0
27			\$0	0.0%	\$0
28			\$0	0.0%	\$0
29			\$0	0.0%	\$0
30		TOTAL	\$52,183		\$0

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR DEPRECIATION AND AMORTIZATION
EXPENSE FOR THE PROJECTED TEST YEAR.TYPE OF DATA SHOWN
PROJECTED TEST YEAR: 12/31/01
WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

ESTIMATED DEPRECIATION AND AMORTIZATION EXPENSE FOR THE YEAR ENDING 12/31/01

LINE NO.	A/C NO.	DESCRIPTION		Jan 2001	Feb 2001	Mar 2001	Apr 2001	May 2001	Jun 2001	Jul 2001	Aug 2001	Sep 2001	Oct 2001	Nov 2001	Dec 2001	TOTAL EXPENSE
1	362	GAS HOLDERS	0.000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	375	STRUCTURES & IMPROVEMENTS	0.025	45	45	45	45	45	45	45	45	45	45	45	45	535
3	376	MAINS (STEEL)	0.032	7,979	7,979	7,979	7,979	7,979	7,979	7,979	7,979	7,979	7,979	7,979	7,979	95,747
4	376	MAINS (PLASTIC)	0.033	1,804	1,823	1,842	1,861	1,880	1,900	1,919	1,938	1,957	1,976	1,995	2,015	22,910
5	378	MEAS & REG STATION EQUIP-GEN	0.030	204	205	207	208	209	211	212	214	215	216	218	219	2,538
6	379	MEAS & REG STAT EQ-CITY GATE	0.030	1,131	1,131	1,131	1,131	1,131	1,131	1,131	1,131	1,131	1,131	1,131	1,131	13,573
7	380	SERVICES (STEEL)	0.040	536	536	536	536	536	536	536	536	536	536	536	536	6,433
8	380	SERVICES (PLASTIC)	0.044	1,860	1,892	1,924	1,956	1,988	2,021	2,053	2,085	2,117	2,149	2,181	2,213	24,439
9	381	METERS	0.040	877	880	883	886	890	893	896	899	902	905	908	911	10,730
10	382	METER INSTALLATIONS	0.038	249	250	250	250	251	251	251	251	252	252	252	253	3,012
11	383	HOUSE REGULATORS	0.035	349	351	353	355	357	359	361	363	365	367	369	371	4,319
12	384	HOUSE REGULATORS INSTALL.	0.044	107	108	108	108	109	109	110	110	111	111	111	112	1,314
13	385	INDUSTRIAL M&R STAT. EQUIP.	0.036	63	63	63	63	63	63	63	63	63	63	63	63	752
14	386	OTHER PROP ON CUST PREMISES	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0
15	386.01	OTHER PROP-CUST PREM-A/C&B	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0
16	386.02	OTHER PROP-CUST PREM-W/HEAT	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0
17	386.03	OTHER PROP-CUST PREM-SCH AP	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0
18	387	OTHER EQUIPMENT	0.066	341	341	341	341	341	341	341	341	341	341	341	341	4,094
19	389	LAND	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0
20	390	STRUCTURES & IMPROVEMENTS	0.049	495	495	495	495	495	495	495	495	495	495	495	495	5,943
21	391.01	OFFICE FURNITURE	0.046	160	160	160	160	160	160	160	160	160	160	160	160	1,920
22	391.02	OFFICE DEVICES	0.118	151	160	168	176	184	192	201	209	217	225	233	242	2,358
23	391.03	OFFICE EQUIPMENT	0.136	945	968	974	980	986	992	998	1,005	1,011	1,017	1,023	1,029	11,928
24	391.04	VAX SYSTEM EQUIPMENT	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0
25	392	AUTO & TRUCK	0.115	1,473	1,490	1,507	1,523	1,540	1,557	1,574	1,591	1,607	1,624	1,641	1,658	18,785
26	392.03	OTHER TRANSPORTATION EQUIP	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0
27	393	STORES EQUIPMENT	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0
28	394	TOOLS, SHOP, GARAGE EQUIP	0.051	89	89	90	90	90	90	90	91	91	91	91	91	1,083
29	395	LABORATORY EQUIPMENT	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0
30	396	POWER OPERATED EQUIPMENT	0.074	614	630	645	660	676	691	707	722	737	753	768	784	8,387
31	397	COMMUNICATION EQUIPMENT	0.065	206	207	207	208	208	209	209	210	210	211	211	211	2,507
32	398	MISC EQUIPMENT	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0
33		TOTAL DEPRECIATION EXPENSE		19,679	19,802	19,908	20,013	20,119	20,224	20,330	20,435	20,541	20,646	20,752	20,857	243,307
34		AMORTIZATION EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0
35		TOTAL AMORT & DEPR EXPENSE		\$19,679	\$19,802	\$19,908	\$20,013	\$20,119	\$20,224	\$20,330	\$20,435	\$20,541	\$20,646	\$20,752	\$20,857	\$243,307

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE FOR EACH AMORTIZATION/RECOVERY AMOUNT BY
ACCOUNT OR SUB-ACCOUNT PROPOSED FOR THE PROJECTED TEST YEAR.TYPE OF DATA SHOWN:
PROJECTED TEST YEAR. 12/31/01
WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan 01	Feb 01	Mar 01	Apr 01	May 01	Jun 01	Jul 01	Aug 01	Sep 01	Oct 01	Nov 01	Dec 01	TOTAL
1	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			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			0	0	0	0	0	0	0	0	0	0	0	0	\$0
12		TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE ALLOCATION OF DEPRECIATION AND
AMORTIZATION EXPENSE FOR THE PROJECTED TEST YEAR. THIS DATA SHOULD
CORRESPOND TO THE DATA PRESENTED IN SCHEDULE G-1 PAGE 18 OF 28.

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/01

WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 001447-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	12 Month Total
1	374	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0
2	375	STRUCTURES & IMPROVEMENTS	45	45	45	45	45	45	45	45	45	45	45	45	535
3	387	OTHER EQUIPMENT	341	341	341	341	341	341	341	341	341	341	341	341	4,094
4	389	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0
5	390	STRUCTURES & IMPROVEMENTS	495	495	495	495	495	495	495	495	495	495	495	495	5,943
6	391	OFFICE FURN & EQUIPMENT	1,256	1,288	1,302	1,316	1,331	1,345	1,359	1,373	1,388	1,402	1,416	1,430	16,206
7	392	AUTOS & TRUCKS	1,473	1,490	1,507	1,523	1,540	1,557	1,574	1,591	1,607	1,624	1,641	1,658	18,785
8	394	TOOL, SHOP, & GARAGE EQUIP	89	89	90	90	90	90	90	91	91	91	91	91	1,083
9	396	POWER OPERATED EQUIPMENT	614	630	645	660	678	691	707	722	737	753	768	784	8,387
10	397	COMMUNICATION EQUIPMENT	206	207	207	208	208	209	209	210	210	211	211	211	2,507
11	398	MISC EQUIP (SPECIFY)	0	0	0	0	0	0	0	0	0	0	0	0	0
12															0
13															0
14															0
15		TOTAL	4,520	4,585	4,632	4,679	4,726	4,773	4,820	4,867	4,914	4,961	5,008	5,055	57,540

		12 MONTH TOTAL	NONUTILITY %	12 MONTH NON-UTILITY	METHOD OF ALLOCATION
16	374	LAND	\$0	0.0%	\$0
17	375	STRUCTURES & IMPROVEMENTS	\$535	0.0%	\$0
18	387	OTHER EQUIPMENT	\$4,094	0.0%	\$0
19	389	LAND	\$0	0.0%	\$0
20	390	STRUCTURES & IMPROVEMENTS	\$5,943	0.0%	\$0
21	391	OFFICE FURN & EQUIPMENT	\$16,206	0.0%	\$0
22	392	AUTOS & TRUCKS	\$18,785	0.0%	\$0
23	394	TOOL, SHOP, & GARAGE EQUIP	\$1,083	0.0%	\$0
24	396	POWER OPERATED EQUIPMENT	\$8,387	0.0%	\$0
25	397	COMMUNICATION EQUIPMENT	\$2,507	0.0%	\$0
26	398	MISC EQUIP (SPECIFY)	\$0	0.0%	\$0
27			\$0	0.0%	\$0
28			\$0	0.0%	\$0
29			\$0	0.0%	\$0
30		TOTAL	\$57,540		\$0

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A RECONCILIATION BETWEEN THE TOTAL OPERATING
INCOME TAX PROVISION AND THE CURRENT INCOME TAXES ON OPERATING
INCOME FOR THE HISTORIC BASE YEAR + 1

TYPE OF DATA SHOWN:

HISTORIC BASE YR + 1: 12/31/2000

WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

LINE NUMBER	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	CURRENT INCOME TAX EXPENSE		(19,796)	0	(19,796)
2	DEFERRED INCOME TAX EXPENSE		11,289	0	11,289
3	ITC REALIZED THIS YEAR		0	0	0
4	ITC AMORTIZATION (3% ITC AND IRC 46(f)(2))		0	0	0
5	PARENT DEBT ADJUSTMENT		0	0	0
6	TOTAL INCOME TAX EXPENSE		(8,507)	0	(8,507)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES FOR
THE HISTORIC BASE YEAR + 1. PROVIDE DETAIL ON ADJUSTMENTS TO INCOME TAXES
AND INVESTMENT TAX CREDITS.

TYPE OF DATA SHOWN

HISTORIC BASE YR + 1: 12/31/00

COMPANY: ST JOE NATURAL GAS COMPANY

WITNESS: ROBERSON

DOCKET NO. 001447-GU

LINE NUMBER	DESCRIPTION	AMOUNT	AMOUNT	*DETAIL OF ADJUSTMENTS TO TAXABLE INCOME LINE 5	AMOUNT
1	NET UTILITY OPERATING INCOME		(4,828)	1) DIFFERENCE OF BOOK TAX	(30,000)
2	ADD INCOME TAX ACCOUNTS		0	2)	
3	LESS INTEREST CHARGES		(17,781)	3)	
4	TAXABLE INCOME PER BOOKS		(22,609)	4)	
5				5)	
6	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)*		(30,000)	6)	
7	TAXABLE INCOME		(52,609)	7)	
8	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)*		0	8)	
9	STATE TAXABLE INCOME		(52,609)	9)	
10	INCOME TAX (5.5% OR APPLICABLE RATE OF LINE 8)	(2,893)		10)	
11	EMERGENCY EXCISE	0		11)	
12	CREDITS	0		12)	
13	STATE TAX - CURRENT	(2,893)	(2,893)	13)	
14	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL)*		0	14)	
15	FEDERAL TAXABLE INCOME (LINE 6 - LINE 12 +/- LINE 13)		(49,716)	15)	
16	FEDERAL INCOME TAX RATE (34% OR APPLICABLE RATE)		34%	16)	
17	FEDERAL INCOME TAX BEFORE CREDITS PLUS: ITC AMROTIZATION		(16,903) 0	17)	
18	FEDERAL TAX - CURRENT		(16,903)	18)	
					TOTAL ADJUSTMENTS (30,000)
					*DETAIL OF ADJUSTMENTS TO STATE TAXABLE INCOME LINE 7
				1)	0
				2)	0
				3)	0
					TOTAL ADJUSTMENTS 0
19	SUMMARY:				
20	LESS: ITC REALIZED		0		
21	CURRENT YEAR DEFERRED TAX EXPENSE		11,289		
22	STATE TAX - CURRENT		(2,893)		
23	FEDERAL TAX - CURRENT		(16,903)		
					*DETAIL OF ADJUSTMENTS TO FEDERAL TAXABLE INCOME LINE 13
				1)	0
				2)	0
				3)	0
					TOTAL ADJUSTMENTS 0

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF TOTAL DEFERRED INCOME TAXES
FOR THE HISTORIC BASE YEAR +1. PROVIDE DETAIL ON ITEMS RESULTING
IN TAX DEFERRALS OTHER THAN ACCELERATED DEPRECIATION.

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/00
WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO : 001447-GU

DEFERRED INCOME TAXES - YEAR ENDED 12/31/00

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
	TIMING DIFFERENCES:			
1	TAX DEPRECIATION AND AMORTIZATION	\$259,151	\$0	\$259,151
2	BOOK DEPRECIATION AND AMORTIZATION	229,151	0	229,151
3	DIFFERENCE	30,000	0	30,000
	OTHER TIMING DIFFERENCE (ITEMIZE):			
4			0	0
5			0	0
6			0	0
7			0	0
8			0	0
9			0	0
10			0	0
11			0	0
12			0	0
13			0	0
14			0	0
15			0	0
16			0	0
17			0	0
18			0	0
19			0	0
20			0	0
21	TOTAL TIMING DIFFERENCES	30,000	0	30,000
22	STATE TAX RATE	5.50%	5.50%	5.50%
23	STATE DEFERRED TAXES (LINE 7 x LINE 8)	1,650	0	1,650
24	TIMING DIFFERENCES FOR FEDERAL TAXES (LINE 7 - LINE 9)	28,350	0	28,350
25	FEDERAL TAX RATE	34.00%	35.00%	35.00%
26	FEDERAL DEFERRED TAXES (LINE 10 x LINE 11)	9,639	0	9,923
27	ADD STATE DEFERRED TAXES (LINE 9)	1,650	0	1,650
28	TOTAL DEFERRED TAX EXPENSE	\$11,289	\$0	\$11,573

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A RECONCILIATION BETWEEN THE TOTAL OPERATING
INCOME TAX PROVISION AND THE CURRENT INCOME TAXES ON OPERATING
INCOME FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/2001
WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

LINE NUMBER	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	CURRENT INCOME TAX EXPENSE		(70,637)	0	(70,637)
2	DEFERRED INCOME TAX EXPENSE		11,289	0	11,289
3	ITC REALIZED THIS YEAR		0	0	0
4	ITC AMORTIZATION (3% ITC AND IRC 46(f)(2))		0	0	0
5	PARENT DEBT ADJUSTMENT		0	0	0
6	TOTAL INCOME TAX EXPENSE		(59,348)	0	(59,348)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES FOR
THE PROJECTED TEST YEAR. PROVIDE DETAIL ON ADJUSTMENTS TO INCOME TAXES
AND INVESTMENT TAX CREDITS.TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/01
WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO. 001447-GU

LINE NUMBER	DESCRIPTION	AMOUNT	AMOUNT	*DETAIL OF ADJUSTMENTS TO TAXABLE INCOME LINE 5	AMOUNT
1	NET UTILITY OPERATING INCOME		(117,006)	1) DIFFERENCE OF BOOK TAX	(30,000)
2	ADD INCOME TAX ACCOUNTS		0	2)	
3	LESS INTEREST CHARGES		(40,708)	3)	
4	TAXABLE INCOME PER BOOKS		(157,715)	4)	
5				5)	
6	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)*		(30,000)	6)	
7	TAXABLE INCOME		(187,715)	7)	
8	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)*		0	8)	
9	STATE TAXABLE INCOME		(187,715)	9)	
10	INCOME TAX (5.5% OR APPLICABLE RATE OF LINE 8)	(10,324)		10)	
11	EMERGENCY EXCISE	0		11)	
12	CREDITS	0		12)	
13	STATE TAX - CURRENT	(10,324)	(10,324)	13)	
14	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL)*		0	14)	
15	FEDERAL TAXABLE INCOME (LINE 6 + LINE 12 +/- LINE 13)		(177,391)	15)	
16	FEDERAL INCOME TAX RATE (34% OR APPLICABLE RATE)		34%	16)	
17	FEDERAL INCOME TAX BEFORE CREDITS PLUS: ITC AMROTIZATION		(60,313) 0	17)	
18	FEDERAL TAX - CURRENT		(60,313)	18)	
					TOTAL ADJUSTMENTS (30,000)
					*DETAIL OF ADJUSTMENTS TO STATE TAXABLE INCOME LINE 7
				1)	0
				2)	0
				3)	0
					TOTAL ADJUSTMENTS 0
19	SUMMARY:				
20	LESS ITC REALIZED		0		
21	CURRENT YEAR DEFERRED TAX EXPENSE		11,289		
22	STATE TAX - CURRENT		(10,324)		
23	FEDERAL TAX - CURRENT		(60,313)		
	TOTAL CURRENT INCOME TAX EXPENSE		(59,348)		
				1)	0
				2)	0
				3)	0
					TOTAL ADJUSTMENTS 0
					*DETAIL OF ADJUSTMENTS TO FEDERAL TAXABLE INCOME LINE 13
				1)	0
				2)	0
				3)	0
					TOTAL ADJUSTMENTS 0

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY
 DOCKET NO.: 001447-GU

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

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: ROBERSON

DEFERRED INCOME TAXES - YEAR ENDED 12/31/01

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
	TIMING DIFFERENCES:			
1	TAX DEPRECIATION AND AMORTIZATION	\$271,418	\$0	\$271,418
2	BOOK DEPRECIATION AND AMORTIZATION	241,418	0	241,418
3	DIFFERENCE	30,000	0	30,000
	OTHER TIMING DIFFERENCE (ITEMIZE):			
4			0	0
5			0	0
6			0	0
7			0	0
8			0	0
9			0	0
10			0	0
11			0	0
12			0	0
13			0	0
14			0	0
15			0	0
16			0	0
17			0	0
18			0	0
19			0	0
20			0	0
21	TOTAL TIMING DIFFERENCES	30,000	0	30,000
22	STATE TAX RATE	5.50%	5.50%	5.50%
23	STATE DEFERRED TAXES (LINE 7 x LINE 8)	1,650	0	1,650
24	TIMING DIFFERENCES FOR FEDERAL TAXES (LINE 7 - LINE 9)	28,350	0	28,350
25	FEDERAL TAX RATE	34.00%	35.00%	35.00%
26	FEDERAL DEFERRED TAXES (LINE 10 x LINE 11)	9,639	0	9,923
27	ADD STATE DEFERRED TAXES (LINE 9)	1,650	0	1,650
28	TOTAL DEFERRED TAX EXPENSE	\$11,289	\$0	\$11,573

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13 MONTH AVERAGE COST
OF CAPITAL FOR THE HISTORIC BASE YEAR + 1.TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/00
WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

LINE NO.	DESCRIPTION	ADJUSTMENTS			ADJUSTED	RATIO	COST RATE	WEIGHTED COST
		PER BOOKS	SPECIFIC	PRO RATA				
1	COMMON EQUITY	2,212,718	0	0	2,212,718	51.65%	10.00%	5.17%
2	LONG TERM DEBT	0	0	0	0	0.00%	0.00%	0.00%
3	SHORT TERM DEBT	150,000	0	0	150,000	3.50%	10.75%	0.38%
4	CUSTOMER DEPOSITS	27,603	0	0	27,603	0.64%	6.00%	0.04%
5	DEFERRED TAXES	299,557	0	0	299,557	6.99%	0.00%	0.00%
6	OTHER DEFERRED CREDIT - FCPC	1,578,595	0	0	1,578,595	36.85%	0.00%	0.00%
7	OTHER DEFERRED CREDIT - GCI	15,310	0	0	15,310	0.36%	0.00%	0.00%
8	TOTAL	4,283,784	0	0	4,283,784	100.00%		5.58%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13 MONTH AVERAGE COST
OF CAPITAL FOR THE PROJECTED TEST YEAR

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR 12/31/01

WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

LINE NO.	DESCRIPTION	ADJUSTMENTS			ADJUSTED	RATIO	COST RATE	WEIGHTED COST
		PER BOOKS	SPECIFIC	PRO RATA				
1	COMMON EQUITY	2,077,009	(23,213)	0	2,053,795	46.99%	11.50%	5.40%
2	LONG TERM DEBT	254,616	(2,846)	0	251,770	5.76%	9.00%	0.52%
3	SHORT TERM DEBT	150,000	(1,676)	0	148,324	3.39%	10.75%	0.36%
4	CUSTOMER DEPOSITS	27,801	(311)	0	27,490	0.63%	6.00%	0.04%
5	DEFERRED TAXES	311,130	0	0	311,130	7.12%	0.00%	0.00%
6	DEFERRED CREDITS- FCPC	1,578,595	0	0	1,578,595	36.11%	0.00%	0.00%
7	DEFERRED CREDITS -GCI	0	0	0	0	0.00%	0.00%	0.00%
8	TOTAL	4,399,150	(28,046)	0	4,371,104	100.00%		6.32%

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
PROJECTED TEST YEAR.

TYPE OF DATA SHOWN

PROJECTED TEST YEAR DATA 12/31/01

WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

LINE NO.	ISSUE (1)	ISSUE DATE (2)	MATURITY DATE (3)	PRINCIPAL OUTSTANDING 12/31/2001 (4)	(PREMIUM) DISCOUNT (5)	ISSUING EXPENSE (6)	NET (5)+(6) (7)	LIFE (YEARS) (8)	AMORTIZATION (7)/(8) (9)	INTEREST (10)	ANNUAL TOTAL COST (9)+(10) (11)
1	CITIZENS'S FEDERAL S & L	02/01/2001	12/31/2006	\$300,000		\$0	\$0	5.0000	\$0	\$27,000	\$27,000
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16	TOTAL			\$300,000	\$0	\$0	\$0		\$0	\$27,000	\$27,000
17	UNAMORTIZED PREMIUM, DISCOUNT, AND ISSUE EXPENSE			\$0							
18	NET			\$300,000							
19	EMBEDDED COST OF LONG-TERM DEBT (11)/(4)			9.00%							

SCHEDULE G-3

SHORT TERM DEBT

PAGE 4 OF 11

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/01
WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 001447-GU

OUTSTANDING SHORT TERM DEBT

LINE NO	DESCRIPTION (1)	AVERAGE INTEREST EXPENSE (2)	MATURITY DATE (3)	AVERAGE AMOUNT OUTSTANDING PROJ. TEST YEAR (4)	EFFECTIVE COST RATE (2)/(4) (5)
------------	--------------------	---------------------------------------	-------------------------	---------------------------------------------------------	------------------------------------------

THE 13-MONTH AVERAGE SHORT-TERM DEBT IN THE PROJECTED
TEST YEAR WAS ASSUMED TO BE EQUAL TO THAT AT 12/31/99.

SUPPORTING SCHEDULES: G-1 p.8

RECAP SCHEDULES: A-1, A-5, G-3 p.2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS, AS SPECIFIED, OF PREFERRED STOCK
ON A 13 MONTH AVERAGE BASIS FOR THE PROJECTED TEST YEAR.TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/01
WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 001447-GU

LINE NO.	ISSUE (1)	PROJECTED 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										
2				ST JOE NATURAL GAS COMPANY DOES NOT HAVE ANY PREFERRED STOCK.						
3										
4										
5										
6										
7										
8										
9										
TOTAL					\$0	\$0	\$0	\$0	\$0	0.00%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS OF COMMON STOCK ISSUES, AS SPECIFIED,
FOR THE PROJECTED TEST YEAR.TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/01
WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

LINE NO	METHOD OF ISSUE (1)	PROJECTED PRICE PER SHARE (2)	PROJECTED SHARES TO BE ISSUED (3)	PROJECTED GROSS PROCEEDS (2)X(3) (4)	PROJECTED ISSUE EXPENSE (5)	PROJECTED NET PROCEEDS (4)-(5) (6)	NET PROCEEDS PER SHARE (6)/(3) (7)	PROJECTED TOTAL SHARES OUTSTANDING (8)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16	END OF YEAR BALANCE					\$0	\$0	

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO. 001447-GU

LINE NO.	MONTH & YEAR (1)	CUSTOMER DEPOSITS @ 6.00% (2)	CUSTOMER DEPOSITS @ ____% (3)	INACTIVE CUSTOMER DEPOSITS (4)	TOTAL CUSTOMER DEPOSITS (2) + (3) + (4) (5)	INTEREST EXPENSE (2) * (6.00 % / 12) (6)	INTEREST EXPENSE (3) * (____ % / 12) (7)	TOTAL INTEREST (6) + (7) (8)	
1	Dec-00	\$28,278	\$0	\$0	\$28,278				
2	Jan-01	\$26,317	\$0	\$0	\$26,317	\$131.59	\$0	\$132	
3	Feb-01	\$26,962	\$0	\$0	\$26,962	\$134.81	\$0	\$135	
4	Mar-01	\$28,176	\$0	\$0	\$28,176	\$140.88	\$0	\$141	
5	Apr-01	\$28,082	\$0	\$0	\$28,082	\$140.41	\$0	\$140	
6	May-01	\$27,972	\$0	\$0	\$27,972	\$139.86	\$0	\$140	
7	Jun-01	\$28,442	\$0	\$0	\$28,442	\$142.21	\$0	\$142	
8	Jul-01	\$28,690	\$0	\$0	\$28,690	\$143.45	\$0	\$143	
9	Aug-01	\$27,909	\$0	\$0	\$27,909	\$139.55	\$0	\$140	
10	Sep-01	\$28,426	\$0	\$0	\$28,426	\$142.13	\$0	\$142	
11	Oct-01	\$28,278	\$0	\$0	\$28,278	\$141.39	\$0	\$141	
12	Nov-01	\$28,278	\$0	\$0	\$28,278	\$141.39	\$0	\$141	
13	Dec-01	\$27,801	\$0	\$0	\$27,801	\$139.00	\$0	\$139	
14				13-MONTH AVG	\$27,970	12-MONTH TOTAL	\$1,677	\$0	\$1,677
15				EFFECTIVE INTEREST RATE	5.99%				

NARRATIVE DESCRIPTION:

SUPPORTING SCHEDULES: G-1 p.8

RECAP SCHEDULES: A-1, A-5, G-3 p.2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE INFORMATION, AS SPECIFIED, FOR FINANCING
PLANS AND ASSUMPTIONS.

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/01

WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

LINE NO.	TYPE OF ISSU (1)	DATE OF ISSUE (2)	FOR BONDS		FOR STOCK		ISSUE COST (8)	PRINCIPAL AMOUNT (9)	OTHER ASSUMPTIONS (10)
			CAPITALIZATIO (3)	INTEREST RATE (4)	LIFE IN YEARS (5)	NO. OF SHARES (6)			
1	NONE								
2									
3									
4									
5									
6									
7									
8									
9									
10									
CAPITAL STRUCTURE OBJECTIVES:			COMPONENTS (11)	PERCENT OF TOTAL (12)					
11	NONE		LONG TERM DEBT						
12			PREFERRED STOCK						
13			COMMON EQUITY						
14			OTHER (EXPLAIN)						

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE CALCULATIONS FOR THE FOLLOWING - INTEREST
COVERAGE RATIOS AND PREFERRED DIVIDEND COVERAGE (INCLUDING AND
EXCLUDING AFUDC FOR EACH INDICATOR) FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:

COMPANY: ST JOE NATURAL GAS COMPANY

PROJECTED TEST YEAR: 12/31/01

DOCKET NO.: 001447-GU

WITNESS: ROBERSON

N/A

FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: PROVIDE INFORMATION, AS SPECIFIED, USED TO CALCULATE THE PERCENTAGE OF CONSTRUCTION FUNDS TO BE GENERATED INTERNALLY	TYPE OF DATA SHOWN:
COMPANY	ST JOE NATURAL GAS COMPANY		PROJECTED TEST YEAR: 12/31/01
DOCKET NO :	001447-GU		WITNESS: ROBERSON

N/A

SCHEDULE G-3

FINANCIAL INDICATORS - AFUDC AS PERCENTAGE OF INCOME AVAILABLE FOR COMMON

PAGE 11 OF 11

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: CALCULATE THE AFUDC AS A PERCENTAGE OF
INCOME FOR COMMON FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/01

COMPANY: ST JOE NATURAL GAS COMPANY

WITNESS ROBERSON

DOCKET NO.: 001447-GU

N/A

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-6

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF THE REVENUE EXPANSION FACTOR.

TYPE OF DATA SHOWN:

COMPANY: ST JOE NATURAL GAS COMPANY

PROJECTED TEST YEAR: 12/31/01

DOCKET NO.: 001447-GU

WITNESS: ROBERSON

LINE NO.	DESCRIPTION	%
1	REVENUE REQUIREMENT	100.0000%
2	GROSS RECEIPTS TAX RATE	2.5000%
3	REGULATORY ASSESSMENT RATE	0.5000%
4	BAD DEBT RATE	0.0000%
5	NET BEFORE INCOME TAXES (1)-(2)-(3)-(4)	97.0000%
6	STATE INCOME TAX RATE	5.5000%
7	STATE INCOME TAX (5 X 6)	5.33500%
8	NET BEFORE FEDERAL INCOME TAX (5)-(7)	91.6650%
9	FEDERAL INCOME TAX RATE	34.0000%
10	FEDERAL INCOME TAX (8 X 9)	31.1661%
11	REVENUE EXPANSION FACTOR (8)-(10)	60.4989%
12	NET OPERATING INCOME MULTIPLIER (100% / LINE 11)	1.6529

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF THE REVENUE DEFICIENCY FOR
THE PROJECTED TEST YEAR.TYPE OF DATA SHOWN:
PROJECTED TEST YEAR. 12/31/01
WITNESS: ROBERSON

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
1	ADJUSTED RATE BASE	\$ 4,371,104
2	REQUESTED RATE OF RETURN	6.32%
3	N.O.I. REQUIREMENTS	276,254
4	LESS: ADJUSTED N.O.I.	(57,658)
5	N.O.I. DEFICIENCY	\$ 333,912
6	EXPANSION FACTOR	1.6529
7	REVENUE DEFICIENCY	\$ 551,923

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: ST JOE NATURAL GAS COMPANY
DOCKET NO: 001447-GU

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED
TEST YEAR ENDING 12/31/01

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/01
WITNESS: ROBERSON

1 PLANT IN SERVICE:

ADDITIONS: TOTAL PLANT ADDITIONS WILL BE \$69,793 FOR THE YEAR ENDED DECEMBER 31, 2000 AND \$323,365 FOR THE YEAR ENDING DECEMBER 31, 2001.
THIS IS BASED ON THE COMPANY'S PROJECTED CAPITAL EXPENDITURES FOR THESE PERIODS

RETIREMENTS RETIREMENTS WERE BASED ON HISTORICAL EXPERIENCE FOR SPECIFIC PLANT ACCOUNTS.

CWIP: CWIP WAS PROJECTED BASED ON THE ACTUAL HISTORIC BASE YEAR CWIP AS A PERCENTAGE OF PLANT ADDITIONS

2. CURRENT AND ACCRUED ASSETS:

- A. FOR EACH ACCOUNT ACTUAL BALANCES WERE USED FOR DECEMBER 1999. CURRENT ASSETS WERE PROJECTED USING HISTORIC BASE YEAR DATA.
- B. CASH WAS PROJECTED AS A FUNCTION OF PROJECTED REVENUE.
- C. CUSTOMER ACCOUNTS RECEIVABLE WAS PROJECTED BASED ON PROJECTED REVENUE AND THE HISTORIC BASE YEAR RELATIONSHIP OF ACCOUNTS RECEIVABLE AND REVENUE.

3 DEFERRED CHARGES:

- A. FOR EACH ACCOUNT ACTUAL BALANCES WERE USED FOR DECEMBER 1999. DEFERRED CHARGES WERE PROJECTED AS 0 SINCE THEY ARE ELIMINATED FROM WORKING CAPITAL, EXCEPT FOR THOSE ACCOUNTS IDENTIFIED BELOW.
- B. UNRECOVERED GAS COSTS BECAUSE OF OVERCOLLECTION BALANCE

4 COMMON EQUITY:

- A. UNDISTRIBUTED EARNINGS WERE PROJECTED BEGINNING WITH DECEMBER 1999 BALANCE AND ADJUSTED FOR PROJECTED INCOME.
- B. THE COST RATE OF 11.5% IS A REASONABLE RETURN ON COMMON EQUITY.

5 LONG-TERM DEBT:

THE COST OF LONG-TERM DEBT IS BASED ON PROJECTED COST.

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: ST JOE NATURAL GAS COMPANY
DOCKET NO.: 001447-GU

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED
TEST YEAR ENDING 12/31/01

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/01
WITNESS: ROBERSON

6 CURRENT AND ACCRUED LIABILITIES:

- A. FOR EACH ACCOUNT ACTUAL BALANCES WERE USED FOR DECEMBER 1999. CURRENT LIABILITIES WERE PROJECTED BASED ON THE HISTORIC BASE YEAR.
- B. ACCOUNTS PAYABLE WAS PROJECTED BASED ON THE HISTORIC BASE YEAR RELATIONSHIP OF ACCOUNTS PAYABLE TO COST OF GAS, O & M AND DEPRECIATION AND AMORTIZATION EXPENSE
- C. CUSTOMER DEPOSITS-ACCOUNTS PAYABLE WAS PROJECTED BASED ON THE HISTORIC BASE YEAR AVERAGE CUSTOMER DEPOSIT
- D. METER DEPOSITS REFUND CHECKS WERE ASSUMED TO BE 0.
- E. TAXES ACCRUED-GENERAL WERE PROJECTED BASED ON THE HISTORIC BASE YEAR BALANCE.
- F. TAXES ACCRUED- INCOME WAS PROJECTED BASED ON THE PROJECTED CURRENT INCOME TAX EXPENSE AND THE HISTORIC YEAR BALANCE.

7 DEFERRED CREDITS:

- A. ACCUMULATED DEFERRED INCOME TAX WAS PROJECTED BASED ON PROJECTED TIMING DIFFERENCES.

8 REVENUES AND CUSTOMER GROWTH:

- A. RESIDENTIAL AND COMMERCIAL CUSTOMER PROJECTIONS WERE BASED PARTIALLY ON HISTORICAL EXPERIENCE AND ALSO ON KNOWN LOCAL DEVELOPMENT PLANS
- C. RESIDENTIAL AND COMMERCIAL GAS SALES WERE BASED ON ACTUAL AVERAGE CONSUMPTION PER CUSTOMER AND PROJECTED NUMBER OF CUSTOMERS
- D. FIRM TRANSPORTATION AND INTERR TRANSPORTATION GAS SALES WERE ASSUMED TO BE EQUAL TO THE HISTORICAL BAS YEAR EXCEPT WHEN THERE WERE KNOWN CUSTOMER ADDITIONS

9 COST OF GAS:

- COST OF GAS FOR BASE YEAR + 1 IS BASED ON ACTUAL COST THROUGH SEPTEMBER, AND A PROJECTED INCREASED COST OF GAS WAS USED FOR THE PROJECTED TEST YEAR.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED

TYPE OF DATA SHOWN:

COMPANY: ST JOE NATURAL GAS COMPANY

TEST YEAR ENDING 12/31/01

PROJECTED TEST YEAR: 12/31/01
WITNESS: ROBERSON

DOCKET NO.: 001447-GU

10 OPERATING AND MAINTENANCE EXPENSES:

OPERATIONS AND MAINTENANCE EXPENSES ARE PROJECTED IN ACCORDANCE WITH THE BASIC METHODOLOGY PRESCRIBED BY THE COMMISSION STAFF

THE FOLLOWING TREND FACTORS WERE APPLIED TO VARIOUS O&M ACCOUNTS:

	BASE YEAR + 1	PROJECTED TEST YEAR
PAYROLL ONLY	4.00%	4.00%
CUSTOMER GROWTH & INFLATION	4.04%	3.94%
INFLATION ONLY	3.40%	3.30%
CUSTOMER GROWTH	0.62%	0.62%

11 DEPRECIATION AND AMORTIZATION

A. DEPRECIATION WAS PROJECTED BASED ON PROJECTED PLANT BALANCES AND SJNG MOST RECENT COMMISSION APPROVED DEPRECIATION RATES.

B. AMORTIZATION WAS PROJECTED BASED ON CURRENT AMORTIZATION AND PROJECTED PLANT ADDITIONS.

12 TAXES OTHER THAN INCOME:

A. REVENUE- COMPUTED GROSS RECEIPTS TAX AND REGULATORY ASSESSMENT FEE AT 1.00%

B. FICA, STATE UNEMPLOYMENT, AND FEDERAL UNEMPLOYMENT WERE PROJECTED BY TRENDING PAYROLL.

C. OCCUPATIONAL AND MISCELLANEOUS WERE PROJECTED BY TRENDING FOR INFLATION.

D. PROPERTY TAXES WERE BASED ON HISTORICAL RATES

13 INCOME TAXES:

A. CALCULATED AT THE COMBINED STATUTORY FEDERAL AND STATE RATE BASED ON PROJECTED INCOME.

B. THE COMPANY COMPUTES ITS TAXES UNDER FULL NORMALIZATION PRINCIPLES.

14 INTEREST EXPENSE:

A. AMORTIZATION OF OD&E AND INTEREST ON LONG TERM DEBT WAS PROJECTED AT THE ANTICIPATED RATES.

B. INTEREST CHARGES OTHER WAS PROJECTED BASED ON CUSTOMER DEPOSITS AND SHORT TERM DEBT.

ST JOE NATURAL GAS COMPANY
DOCKET NO. 001447-GU
MINIMUM FILING REQUIREMENTS
INDEX

COST OF SERVICE PROGRAM

SCHEDULE NO.	TITLE	PAGE
H-1	FULLY ALLOCATED EMBEDDED COST OF SERVICE - SUMMARY	226
H-1	FULLY ALLOCATED EMBEDDED COST OF SERVICE - REVENUE DEFICIENCY	227
H-1	FULLY ALLOCATED EMBEDDED COST OF SERVICE - RATE OF RETURN BY CLASS	228
H-1	FULLY ALLOCATED EMBEDDED COST OF SERVICE - RATE OF RETURN BY CLASS - (CONT.)	229
H-1	FULLY ALLOCATED EMBEDDED COST OF SERVICE - PROPOSED RATE DESIGN	230
H-1	FULLY ALLOCATED EMBEDDED COST OF SERVICE - PROPOSED RATES	231
H-2	FULLY ALLOCATED EMBEDDED COST OF SERVICE - SUMMARY	232
H-2	DEVELOPMENT OF ALLOCATION FACTORS	233
H-2	ALLOCATION OF RATE BASE TO CUSTOMER CLASS	234
H-2	ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASS	235
H-2	ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASS - (CONT.)	236
H-2	FULLY ALLOCATED EMBEDDED COST OF SERVICE - SUMMARY	237
H-3	CLASSIFICATION OF RATE BASE - PLANT	238
H-3	CLASSIFICATION OF RATE BASE - ACCUMULATED DEPRECIATION	239
H-3	CLASSIFICATION OF EXPENSES AND DERIVATION OF COST OF SERVICE BY COST	240
H-3	CLASSIFICATION OF EXPENSES AND DERIVATION OF COST OF SERVICE BY COST - (CONT.)	241
H-3	FULLY ALLOCATED EMBEDDED COST OF SERVICE - SUMMARY	242

SCHEDULE H-1
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY, INC
 DOCKET NO.: 001447-GU

COST OF SERVICE
 EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY (SUMMARY)

PAGE 1 OF 6
 TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

LINE NO.	SUMMARY	TOTAL	Residential	Small Commercial	Commercial	Firm Transportation	Contract Transportation
1	RATE BASE	4,371,106	2,109,160	185,194	292,590	280,177	1,503,986
2	ATTRITION	0	0	0	0	0	0
3	O&M	801,275	632,316	48,796	26,774	6,271	87,118
4	DEPRECIATION	243,307	138,274	11,953	19,157	10,387	63,536
5	AMORTIZATION EXPENSES	0	0	0	0	0	0
6	TAXES OTHER THAN INCOME - OTHER	93,053	53,984	4,311	7,879	9,331	17,548
7	TAXES OTHER THAN INCOME - REV. RELATED	61,524	40,139	3,150	3,233	1,999	13,003
8	INCOME TAXES TOTAL	158,665	87,539	5,786	7,860	590	56,890
9	REVENUE CREDITED TO COS:	(45,553)	(42,276)	(2,791)	(486)	0	0
10	TOTAL COST - CUSTOMER	590,756	484,725	30,587	24,858	1,403	49,182
11	TOTAL COST - CAPACITY	924,521	518,773	48,144	55,825	48,272	253,507
12	TOTAL COST - COMMODITY	11,724	1,418	122	263	384	9,538
13	TOTAL COST - REVENUE	61,524	40,139	3,150	3,233	1,999	13,003
14	NO. OF CUSTOMERS	3,507	3,250	215	37	1	3
15	PEAK MONTH SALES	2,127,765	312,197	26,846	53,367	77,034	1,658,321
16	ANNUAL SALES	11,483,243	1,126,382	99,690	220,733	338,278	9,698,160

SCHEDULE H-1
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY, INC
 DOCKET NO.: 001447-GU

COST OF SERVICE
 EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY

PAGE 2 OF 6
 TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

DERIVATION OF REVENUE DEFICIENCY
 SCHEDULE D

LINE NO.		TOTAL	Residential	Small Commercial	Commercial	Firm Transportation	Contract Transportation
1	CUSTOMER COSTS	590,756	484,725	30,587	24,858	1,403	49,182
2	CAPACITY COSTS	924,521	518,773	48,144	55,825	48,272	253,507
3	COMMODITY COSTS	11,724	1,418	122	263	384	9,538
4	REVENUE COSTS	61,524	40,139	3,150	3,233	1,999	13,003
5	TOTAL	1,588,525	1,045,055	82,004	84,179	52,058	325,230
6	less: REVENUE AT PRESENT RATES	1,061,132	506,000	60,719	37,930	25,768	430,715
7	(in the projected test year)						
8	equals: GAS SALES REVENUE DEFICIENCY	527,393	539,055	21,285	46,249	26,290	(105,485)
9	plus: DEFICIENCY IN OTHER OPERATING REV.	24,530	22,767	1,502	261	0	0
10	equals: TOTAL BASE-REVENUE DEFICIENCY	551,923	561,822	22,787	46,510	26,290	(105,485)
11	UNIT COSTS:						
12	Customer	14.039	12.428	11.865	55.364	116.882	1366.167
13	Capacity	0.435	1.662	1.793	1.046	0.627	0.153
14	Commodity	0.0010	0.0013	0.0012	0.0012	0.0011	0.0010

SCHEDULE H-1
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY, INC
 DOCKET NO.: 001447-GU

COST OF SERVICE
 EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY

PAGE 3 OF 6
 TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

RATE OF RETURN BY CUSTOMER CLASS
 SCHEDULE C, PAGE 1 OF 2: PRESENT RATES

LINE NO.		TOTAL	Residential	Small Commercial	Commercial	Firm Transportation	Contract Transportation
1	REVENUES: (projected test year)						
2	Gas Sales (due to growth)	1,061,132	506,000	60,719	37,930	25,768	430,715
3	Other Operating Revenue	21,023	19,509	1,289	225		0
4	Total	1,082,155	525,509	62,008	38,155	25,768	430,715
5	EXPENSES:						
6	Purchased Gas Cost	0	0	0	0	0	0
7	O&M Expenses	801,275	632,316	48,796	26,774	6,271	87,118
8	Depreciation Expenses	243,307	138,274	11,953	19,157	10,387	63,536
9	Amortization Expenses	0	0	0	0	0	0
10	Taxes Other Than Income--Fixed	93,053	53,984	4,311	7,879	9,331	17,548
11	Taxes Other Than Income--Revenue	3,183	1,518	182	114	77	1,292
	Total Expes excl. Income Taxes	1,140,818	826,092	65,243	53,924	26,066	169,494
12	INCOME TAXES:	158,665	76,560	6,722	10,621	10,170	54,593
13	NET OPERATING INCOME:	(217,328)	(377,143)	(9,957)	(26,390)	(10,468)	206,629
14	RATE BASE:	4,371,106	2,109,160	185,194	292,590	280,177	1,503,986
15	RATE OF RETURN	-4.97%	-17.88%	-5.38%	-9.02%	-3.74%	13.74%

SUPPORTING SCHEDULES: E-1 p.2, H-1 p.5, H-1 p.6,

SCHEDULE H-1
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY, INC
 DOCKET NO.: 001447-GU

COST OF SERVICE
 EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY

PAGE 4 OF 6
 TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

RATE OF RETURN BY CUSTOMER CLASS
 SCHEDULE C, PAGE 2 OF 2

LINE NO.		TOTAL	Residential	Small Commercial	Commercial	Firm Transportation	Contract Transportation
1	REVENUES:						
2	Gas Sales	1,588,525	1,045,055	82,004	84,179	52,058	325,230
3	Other Operating Revenue	45,553	42,276	2,791	486	0	0
4	Total	1,634,078	1,087,331	84,795	84,665	52,058	325,230
5	EXPENSES:						
6	Purchased Gas Cost	0	0	0	0	0	0
7	O&M Expenses	801,275	632,316	48,796	26,774	6,271	87,118
8	Depreciation Expenses	243,307	138,274	11,953	19,157	10,387	63,536
9	Amortization Expenses	0	0	0	0	0	0
10	Taxes Other Than Income--Fixed	93,053	53,984	4,311	7,879	9,331	17,548
11	Taxes Other Than Income--Revenue	61,524	40,139	3,150	3,233	1,999	13,003
12	Total Exps excl. Income Taxes	1,199,159	864,713	68,210	57,043	27,988	181,205
13	PRE TAX NOI:	434,919	222,617	16,585	27,622	24,070	144,025
14	INCOME TAXES:	158,665	87,539	5,786	7,860	590	56,890
15	NET OPERATING INCOME:	276,254	135,078	10,799	19,761	23,481	87,135
16	RATE BASE:	4,371,106	2,109,160	185,194	292,590	280,177	1,503,986
17	RATE OF RETURN	6.32%	6.40%	5.83%	6.75%	8.38%	5.79%

SUPPORTING SCHEDULES: E-1 p.3, H-1 p.5, H-1 p.6

SCHEDULE H-1
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY, INC
 DOCKET NO.: 001447-GU

EXPLANATION: FULLY ALLOCATED EMBEDDED COST

PAGE 5 OF 6
 TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

LINE NO.		TOTAL	Residential	Small Commercial	Commercial	Firm Transportation	Contract Transportation
1	PRESENT RATES (projected test year)						
2	GAS SALES (due to growth)	1,061,132	506,000	60,719	37,930	25,768	430,715
3	OTHER OPERATING REVENUE	21,023	19,509	1,289	225	0	0
4	TOTAL	1,082,155	525,509	62,008	38,155	25,768	430,715
5	RATE OF RETURN	-4.97%	-17.88%	-5.38%	-9.02%	-3.74%	13.74%
6	INDEX	1.00	3.60	1.08	1.81	0.75	-2.76
7	COMPANY PROPOSED RATES						
8	GAS SALES	1,588,525	1,045,055	82,004	84,179	52,058	325,230
9	OTHER OPERATING REVENUE	45,553	42,276	2,791	486	0	0
10	TOTAL	1,634,078	1,087,331	84,795	84,665	52,058	325,230
11	TOTAL REVENUE INCREASE	551,923	561,822	22,787	46,510	26,290	(105,485)
12	PERCENT INCREASE	51.00%	106.91%	36.75%	121.90%	102.03%	-24.49%
13	RATE OF RETURN	6.32%	6.40%	5.83%	6.75%	8.38%	5.79%
14	INDEX	100.00%	101.33%	92.26%	106.87%	132.60%	91.67%

SUPPORTING SCHEDULES: H-1 p.3, H-1 p.4

SCHEDULE H-1
FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: ST JOE NATURAL GAS COMPANY, INC
DOCKET NO.: 001447-GU

COST OF SERVICE
EXPLANATION: FULLY ALLOCATED EMBEDDED COST
OF SERVICE STUDY

PAGE 6 OF 6
TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/01
WITNESS: HOUSEHOLDER

CALCULATION OF PROPOSED RATES

LINE NO.		TOTAL	Residential	Small Commercial	Commercial	Firm Transportation	Contract Transportation
1	PROPOSED TOTAL TARGET REVENUES	1,634,078	1,087,331	84,795	84,665	52,058	325,230
2	LESS:OTHER OPERATING REVENUE (GS + TS)	45,553	42,276	2,791	486		
3	LESS:CUSTOMER CHARGE REVENUES						
4	PROPOSED CUSTOMER CHARGES		\$12.00	\$12.00	\$40.00	\$1,000.00	\$1,000.00
5	NUMBER OF BILLS	42,079	39,004	2,578	449	12	36
6	CUSTOMER CHARGE REV. BY RATE CLASS		468,048	30,936	17,960	12,000	36,000
7	TOTAL GS + TS CUSTOMER CHARGE REV.	918,344	468,048	30,936	17,960	12,000	36,000
8							
9	LESS:OTHER NON-THERM-RATE REVENUES						
10	EQUALS:PER-THERM TARGET REVENUES	670,181	577,007	51,068	66,219	40,058	289,230
11	DIVIDED BY:NUMBER OF THERMS	11,483,243	1,126,382	99,690	220,733	338,278	9,698,160
12	GS/TS BASE RATE PER-THERM (UNRNDED)		0.512265	0.512265	0.299996	0.118417	0.029823
13	GS/TS BASE RATE PER-THERM (RNDED)		0.51227	0.51227	0.30000	0.11842	0.02982
14	PER-THERM-RATE REVENUES(RNDED RATES)		577,012	51,068	66,220	40,059	289,230
15	SUMMARY:PROPOSED TARIFF RATES						
16	CUSTOMER CHARGES		\$12.00	\$12.00	\$40.00	\$1,000.00	\$1,000.00
17	ENERGY CHARGES						
18	NON-GAS (CENTS PER THERM)		51.227	51.227	30.000	11.842	2.982
19	PURCHASED GAS ADJUSTMENT		65.00	65.00	65.00		
20	TOTAL (INCLUDING PGA)		116.227	116.227	95.000	11.842	2.982
21	SUMMARY:PRESENT TARIFF RATES						
22	CUSTOMER CHARGES		\$6.00	\$12.00	\$35.00	\$1,000.00	\$1,000.00
23	ENERGY CHARGES						
24	NON-GAS (CENTS PER THERM)		24.146	29.876	10.064	4.070	4.070
25	PURCHASED GAS ADJUSTMENT		65.00	65.00	65.00		
26	TOTAL (INCLUDING PGA)		89.15	94.88	75.06	4.07	4.07
27	SUMMARY:OTHER OPERATING REVENUE		PRESENT REVENUE		PROPOSED REVENUE		
28	CONNECTION CHARGE-RESIDENTIAL		\$10.00	\$5.800	\$30.00	\$23,520	
29	CONNECTION CHARGE-COMMERCIAL		\$10.00	\$150	\$60.00	\$900	
30	RECONNECTION CHARGE-RESIDENTIAL		\$10.00	\$1,650	\$30.00	\$5,400	
31	RECONNECTION CHARGE-COMMERCIAL		\$10.00	\$150	\$60.00	\$900	
32	COLLECTION IN LIEU OF DISCONNECT		\$10.00	\$0	\$15.00	\$225	
33	CHANGE OF ACCOUNT		\$0.00	\$0	\$20.00	\$375	
34	RETURN CHECK CHARGE		\$10.00	\$640	\$25.00	\$1,600	
35	LATE FEES		\$3.00	\$12,633	\$3.00	\$12,633	
				\$21,023		45,553	

SCHEDULE H-2
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY, INC
 DOCKET NO.: 001447-GU

COST OF SERVICE
 EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY (SUMMARY)

PAGE 1 OF 6
 TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

LINE NO.	SUMMARY:	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE
1	ATTRITION					
2	O&M	801,275	456,675	333,612	10,988	0
3	DEP.	243,307	50,532	192,775	0	0
4	AMORTIZATION OF OTHER GAS PLANT	0	0	0	0	0
5	AMORTIZATION OF PROPERTY LOSS	0	0	0	0	0
6	AMORTIZATION OF LIMITED TERM INVESTMENT	0	0	0	0	0
7	AMORTIZATION OF ACQUISITION ADJUSTMENT	0	0	0	0	0
8	AMORTIZATION OF CONVERSION COSTS	0	0	0	0	0
9	TAXES OTHER THAN INCOME TAXES	154,577	19,326	73,727	0	61,524
10	RETURN	276,254	69,728	206,059	468	0
11	INCOME TAXES	158,665	40,048	118,349	269	0
12	REVENUE CREDITED TO COST OF SERVICE	(45,553)	(45,553)	0	0	0
13	TOTAL COST OF SERVICE	1,588,525	590,756	924,521	11,724	61,524
14	RATE BASE	4,371,106	1,103,283	3,260,424	7,399	0
		0	0	0	0	0
15	KNOWN DIRECT & SPECIAL ASSIGNMENTS:	0	0	0	0	0
16	RATE BASE ITEMS(PLANT-ACC.DEPR):	0	0	0	0	0
17	381-382 METERS	150,725	150,725	0	0	0
18	383-384 HOUSE REGULATORS	101,849	101,849	0	0	0
19	385 INDUSTRIAL MEAS. & REG.EQ.	6,176	0	6,176	0	0
20	376 MAINS	2,399,502	0	2,399,502	0	0
21	380 SERVICES	383,588	383,588	0	0	0
22	378 MEAS. & REG.STA.EQ.-GEN.	61,147	0	61,147	0	0
23	O & M ITEMS	0	0	0	0	0
24	892 Maint. of Services	10,165	10,165	0	0	0
25	876 MEAS. & REG.STA.EQ.IND.	8,411	0	8,411	0	0
26	878 METER & HOUSE REG.	29,213	29,213	0	0	0
27	890 MAINT.OF MEAS. & REG.STA.EQ.-IND.	1,345	0	1,345	0	0
28	893 MAINT.OF METERS AND HOUSE REG.	0	0	0	0	0
29	874 MAINS AND SERVICES	84,582	13,761	70,821	0	0
30	887 MAINT. OF MAINS	9,001	0	9,001	0	0

SUPPORTING SCHEDULES: H-3 p.1

SCHEDULE H-2
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY, INC
 DOCKET NO.: 001447-GU

COST OF SERVICE
 EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 COST OF SERVICE STUDY

PAGE 2 OF 6
 TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

DEVELOPMENT OF ALLOCATION FACTORS
 SCHEDULE G

LINE NO.		TOTAL	Residential	Small Commercial	Commercial	Firm Transportation	Contract Transportation
1	CUSTOMER COSTS						
2	No. of Customers	3,507	3,250	215	37	1	3
3	Weighting	NA	1.00	1.00	7.80	21.90	77.49
4	Weighted No. of Customers	4,011.39	3,250.33	214.83	291.85	21.90	232.47
5	Allocation Factors	1	81.03%	5.36%	7.28%	0.55%	5.80%
6	CAPACITY COSTS						
7	Peak & Avg. Month Sales Vol.(therms)	2,127,765	312,197	26,846	53,367	77,034	1,658,321
8	Allocation Factors	1	14.673%	1.262%	2.508%	3.620%	77.937%
9	MAIN ALLOCATION DOLLARS	2,399,502	874,598	93,183	156,296	204,635	1,070,790
10	Allocation Factors	1	36.45%	3.88%	6.51%	8.53%	44.63%
11	COMMODITY COSTS						
12	Annual Sales Vol.(therms)	11,483,243	1,126,382	99,690	220,733	338,278	9,698,160
13	Allocation Factors	1	9.81%	0.87%	1.92%	2.95%	84.45%
14	REVENUE-RELATED COSTS						
15	Tax on Cust.Cap.& Commod.	15,194	9,999	785	805	498	3,107
16	Allocation Factors	1	65.81%	5.16%	5.30%	3.28%	20.45%

SCHEDULE H-2
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY, INC
 DOCKET NO.: 001447-GU

COST OF SERVICE
 EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 COST OF SERVICE STUDY

PAGE 3 OF 6
 TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

ALLOCATION OF RATE BASE TO CUSTOMER CLASSES
 SCHEDULE F

LINE NO.	RATE BASE BY CUSTOMER CLASS	TOTAL	Residential	Small Commercial	Commercial	Firm Transportation	Contract Transportation
1	DIRECT AND SPECIAL ASSIGNMENTS:						
2	Customer						
3	Meters	150,725	128,022	8,462	11,495	863	1,883
4	House Regulators	101,849	83,831	5,541	7,527	565	4,385
5	Services	383,588	329,081	21,751	29,548	2,217	990
6	General Plant	163,845	140,926	9,315	12,654	950	0
7	All Other	303,277	260,855	17,241	23,422	1,758	0
8	Total	1,103,283	942,716	62,310	84,647	6,352	7,258
9	Capacity						
10	Industrial Meas. & Reg. Sta. Eq.	6,176	2,497	215	427	616	2,422
11	Meas. & Reg. Sta. Eq.-Gen.	61,147	40,553	3,487	6,932	10,006	168
12	Mains	2,399,502	874,598	93,183	156,296	204,635	1,070,790
13	General Plant	163,845	24,040	2,067	4,109	5,932	127,696
14	All Other	629,755	224,030	23,869	40,036	52,418	289,403
15	Total	3,260,424	1,165,718	122,821	207,800	273,607	1,490,479
16	Commodity						
17	Account #	0					
18	Account #	0					
19	Account #	0					
20	All Other	7,399	726	64	142	218	6,249
21	Total	7,399	726	64	142	218	6,249
22	TOTAL	4,371,106	2,109,160	185,194	292,590	280,177	1,503,986

SCHEDULE H-2
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY, INC
 DOCKET NO.: 001447-GU

COST OF SERVICE
 EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 COST OF SERVICE STUDY

PAGE 4 OF 6
 TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

ALLOCATION OF COST OF SERVICE
 TO CUSTOMER CLASSES
 SCHEDULE E 1 OF 2

LINE NO.		TOTAL	Residential	Small Commercial	Commercial	Firm Transportation	Contract Transportation	
1	OPERATIONS AND MAINTENANCE EXPENSE:							
2	DIRECT AND SPECIAL ASSIGNMENTS:							
3	Customer							
4	878 Meters and House Regulators	29,213	20,384	0	1,347	0	137	5,514
5	893 Maint. of Meters & House Reg.	0	0	0	0	0	0	0
6	874 Mains & Services	13,761	11,396	753	1,023	77	511	511
7	892 Maint. of Services	10,165	7,524	497	676	51	1,417	1,417
8	All Other	403,536	365,511	22,705	10,844	314	4,162	4,162
9	Total	456,675	404,816	25,302	14,373	579	11,604	11,604
10	Capacity							
11	876 Measuring & Reg. Sta. Eq.- I	8,411	5,212	448	891	1,286	574	574
12	890 Maint. of Meas.& Reg.Sta.Eq.-I	1,345	894	77	153	221	0	0
13	874 Mains and Services	70,821	44,498	3,267	7,495	1,876	13,685	13,685
14	887 Maint. of Mains	9,001	5,388	574	963	1,261	816	816
15	All Other	244,034	170,434	19,032	2,688	725	51,155	51,155
16	Total	333,612	226,425	23,398	12,190	5,368	66,230	66,230
17	Commodity							
18	920 Misc Expense	25					25	25
19	Account #	0						
20	Account #	0						
21	All Other	10,963	1,075	95	211	323	9,259	9,259
22	Total	10,988	1,075	95	211	323	9,284	9,284
23	TOTAL O&M	801,275	632,316	48,796	26,774	6,271	87,118	87,118
24	DEPRECIATION EXPENSE:							
25	Customer	50,532	42,362	2,800	3,804	285	1,281	1,281
26	Capacity	192,775	95,912	9,153	15,353	10,101	62,255	62,255
27	Total	243,307	138,274	11,953	19,157	10,387	63,536	63,536
28	AMORT. OF GAS PLANT:							
29	Capacity	0	0	0	0	0	0	0
30	AMORT. OF CIS:							
31	Capacity	0	0	0	0	0	0	0
32	AMORT OF LIMITED TERM INVEST.							
33	Capacity	0	0	0	0	0	0	0
34	AMORT. OF ACQUISITION ADJ.:							
35	Customer	0	0	0	0	0	0	0
36	Capacity	0	0	0	0	0	0	0
37	Total	0	0	0	0	0	0	0
38	AMORT. OF CONVERSION COSTS:							
39	Commodity	0	0	0	0	0	0	0

SUPPORTING SCHEDULES: H-2 p.5, H-2 p.6

SCHEDULE H-2
FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: ST JOE NATURAL GAS COMPANY, INC
DOCKET NO.: 001447-GU

COST OF SERVICE
EXPLANATION: FULLY ALLOCATED EMBEDDED COST
COST OF SERVICE STUDY

PAGE 5 OF 6
TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/01
WITNESS: HOUSEHOLDER

ALLOCATION OF COST OF SERVICE
TO CUSTOMER CLASSES
SCHEDULE E 2 OF 2

LINE NO.		TOTAL	Residential	Small Commercial	Commercial	Firm Transportation	Contract Transportation
1	TAXES OTHER THAN INCOME TAXES:						
2	Customer	19,326	16,623	1,099	1,493	112	0
3	Capacity	73,727	37,361	3,213	6,386	9,219	17,548
4	Subtotal	93,053	53,984	4,311	7,879	9,331	17,548
5	Revenue	61,524	40,139	3,150	3,233	1,999	13,003
6	Total	154,577	94,123	7,461	11,112	11,330	30,551
7	RETURN (NOI)						
8	Customer	69,728	41,083	2,715	3,689	277	21,963
9	Capacity	206,059	93,797	8,066	16,034	23,144	65,019
10	Commodity	468	199	18	39	60	153
11	Total	276,254	135,078	10,799	19,761	23,481	87,135
12	INCOME TAXES						
13	Customer	40,048	22,117	1,462	1,986	149	14,334
14	Capacity	118,349	65,278	4,315	5,861	440	42,455
15	Commodity	269	144	10	13	1	101
16	Total	158,665	87,539	5,786	7,860	590	56,890
17	REVENUE CREDITED TO COS:						
18	Customer	(45,553)	(42,276)	(2,791)	(486)	-	-
19	TOTAL COST OF SERVICE:						
20	Customer	590,756	484,725	30,587	24,858	1,403	49,182
21	Capacity	924,521	518,773	48,144	55,825	48,272	253,507
22	Commodity	11,724	1,418	122	263	384	9,538
23	Subtotal	1,527,001	1,004,916	78,854	80,946	50,059	312,227
24	Revenue	61,524	40,139	3,150	3,233	1,999	13,003
25	Total	1,588,525	1,045,055	82,004	84,179	52,058	325,230

SCHEDULE H-2
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY, INC
 DOCKET NO.: 001447-GU

COST OF SERVICE
 EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY (SUMMARY)

PAGE 6 OF 6
 TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

LINE NO.	SUMMARY	TOTAL	Residential	Small Commercial	Commercial	Firm Transportation	Contract Transportation
1	RB	4,371,106	2,109,160	185,194	292,590	280,177	1,503,986
2	ATTRITION	0	0	0	0	0	0
3	O&M	801,275	632,316	48,796	26,774	6,271	87,118
4	DEPRECIATION	243,307	138,274	11,953	19,157	10,387	63,536
5	AMORTIZATION EXPENSES	0	0	0	0	0	0
6	TAXES OTHER THAN INCOME - OTHER	93,053	53,984	4,311	7,879	9,331	17,548
7	TAXES OTHER THAN INCOME - REV. RELATED	61,524	40,139	3,150	3,233	1,999	13,003
8	INCOME TAXES TOTAL	158,665	87,539	5,786	7,860	590	56,890
9	REVENUE CREDITED TO COS:	(45,553)	(42,276)	(2,791)	(486)	-	0
10	TOTAL COST - CUSTOMER	590,756	484,725	30,587	24,858	1,403	49,182
11	TOTAL COST - CAPACITY	924,521	518,773	48,144	55,825	48,272	253,507
12	TOTAL COST - COMMODITY	11,724	1,418	122	263	384	9,538
13	TOTAL COST - REVENUE	61,524	40,139	3,150	3,233	1,999	13,003
14	NO. OF CUSTOMERS	3,507	3,250	215	37	1	3
15	PEAK MONTH SALES	2,127,765	312,197	26,846	53,367	77,034	1,658,321
16	ANNUAL SALES	11,483,243	1,126,382	99,690	220,733	338,278	9,698,160

SUPPORTING SCHEDULES: H-2 p.2-5

SCHEDULE H-3
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY, INC
 DOCKET NO.: 001447-GU

COST OF SERVICE

PAGE 1 OF 5

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
 COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

CLASSIFICATION OF RATE BASE - PLANT
 SCHEDULE I: PAGE 1 OF 2

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
1	LOCAL STORAGE PLANT					100% capacity
2	INTANGIBLE PLANT:	13,149		13,149		-
3	PRODUCTION PLANT					-
4	DISTRIBUTION PLANT:					
5	374 Land and Land Rights	22,518		22,516		-
6	375 Structures and Improvements	21,394		21,394		-
7	376 Mains	3,686,344		3,686,344		-
8	377 Comp.Sta.Eq.					-
9	378 Meas. & Reg.Sta.Eq.-Gen	84,599		84,599		-
10	379 Meas. & Reg.Sta.Eq.-CG	452,423		452,423		-
11	380 Services	716,255	716,255			100% customer
12	381-382 Meters	347,499	347,499			-
13	383-384 House Regulators	153,266	153,266			-
14	385 Industrial Meas. & Reg.Eq.	20,888		20,888		100% capacity
15	386 Property on Customer Premises					ac 374-385
16	387 Other Equipment	62,036	13,714	48,322		ac 374-386
17	Total Distribution Plant	5,567,222	1,230,734	4,336,488		5567222
18	GENERAL PLANT:	635,324	317,662	317,662		50% customer,50% capacity
19	PLANT ACQUISITIONS:					100% capacity
20	GAS PLANT FOR FUTURE USE:					-
21	CWIP:	18,328	4,052	14,278		dist.plant
22	TOTAL PLANT	6,234,023	1,552,448	4,681,575		

SUPPORTING SCHEDULES: G-1 p.1, G-1 p.4, G-1 p.10

RECAP SCHEDULES: H-3 p.1

SCHEDULE H-3
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY, INC
 DOCKET NO.: 001447-GU

COST OF SERVICE
 EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
 COST OF SERVICE STUDY

PAGE 2 OF 5
 TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

CLASSIFICATION OF RATE BASE
 ACCUMULATED DEPRECIATION
 SCHEDULE I: PAGE 2 OF 2

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
1	LOCAL STORAGE PLANT:	(13,149)	(13,149)			related plant
	INTANGIBLE PLANT:					rel.plant account
3	PRODUCTION PLANT					"
4	DISTRIBUTION PLANT:					"
5	375 Structures and Improvements	(10,223)		(10,223)		"
6	376 Mains	(1,286,842)		(1,286,842)		"
7	377 Compressor Sta. Eq.					"
8	378 Meas. & Reg. Sta. Eq.-Gen	(23,452)		(23,452)		"
9	379 Meas. & Reg. Sta. Eq.-CG	(125,577)		(125,577)		"
10	380 Services	(332,667)	(332,667)			"
11	381-382 Meters	(196,774)	(196,774)			"
12	383-384 House Regulators	(51,417)	(51,417)			"
13	385 Indust. Meas. & Reg. Sta. Eq.	(14,712)		(14,712)		"
14	386 Property on Customer Premises					"
15	387 Other Equipment	(40,013)	(8,846)	(31,167)		"
16	Total A.D. on Dist. Plant	(2,081,877)	(589,704)	(1,491,973)		
17	GENERAL PLANT:	(307,635)	(153,818)	(153,818)		general plant
18	PLANT ACQUISITIONS:					plant acquisitions
19	RETIREMENT WORK IN PROGRESS:					distribution plant
20	TOTAL ACCUMULATED DEPRECIATION	(2,402,461)	(756,870)	(1,645,791)		
21	NET PLANT (Plant less Accum. Dep.)	3,831,562	795,778	3,035,784		
22	less: CUSTOMER ADVANCES					50%-50% cust.-cap
23	plus: WORKING CAPITAL	539,544	307,505	224,640	7,399	oper. and maint. exp.
24	equals: TOTAL RATE BASE	4,371,106	1,103,283	3,260,424	7,399	

SCHEDULE H-3
FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: ST JOE NATURAL GAS COMPANY, INC
DOCKET NO.: 001447-GU

COST OF SERVICE

PAGE 3 OF 5

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/01
WITNESS: HOUSEHOLDER

CLASSIFICATION OF EXPENSES AND
DERIVATION OF COST OF SERVICE BY COST CLASSIFICATION
SCHEDULE H: PAGE 1 OF 2

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
1	OPERATIONS AND MAINTENANCE EXPENSES					
2	LOCAL STORAGE PLANT:					ac 301-320
3	PRODUCTION PLANT					100% capacity
4	DISTRIBUTION:					
5	870 Operation Supervision & Eng.	42,838	18,849	23,989		ac 871-879
6	871 Dist. Load Dispatch	52,214		52,214		100% capacity
7	872 Compr. Sta. Lab. & Ex.					ac 377
8	873 Compr. Sta. Fuel & Power					100% commodity
9	874 Mains and Services	84,582	13,761	70,821		ac376 + ac380
10	875 Meas. & Reg. Sta. Eq.-Gen	5,873		5,873		ac 378
11	876 Meas. & Reg. Sta. Eq.-Ind.	8,411		8,411		ac 385
12	877 Meas. & Reg. Sta. Eq.-CG	9,738		9,738		ac 379
13	878 Meter and House Reg.	29,213	29,213			ac381 + ac383
14	879 Customer Instal.	72,579	72,579			ac 386
15	880 Other Expenses	26,668	11,668	15,000		ac 387
16	881 Rents					100% capacity
17	885 Maintenance Supervision					ac886-894
18	886 Maint. of Struct. and Improv.	1,551		1,551		ac375
19	887 Maintenance of Mains	9,001		9,001		ac376
20	888 Maint. of Comp. Sta. Eq.					ac 377
21	889 Maint. of Meas. & Reg. Sta. Eq.-Gen	1,778		1,778		ac 378
22	890 Maint. of Meas. & Reg. Sta. Eq.-Ind.	1,345		1,345		ac 385
23	891 Maint. of Meas. & Reg. Sta. Eq.-CG	1,122		1,122		ac 379
24	892 Maintenance of Services	10,165	10,165			ac 380
25	893 Maint. of Meters and House Reg.					ac381-383
26	894 Maint. of Other Equipment					ac387
27	Total Distribution Expenses	357,078	156,235	200,843		
28	CUSTOMER ACCOUNTS:					
29	901 Supervision					100% customer
30	902 Meter-Reading Expense	18,528	18,528			-
31	903 Records and Collection Exp.	96,330	96,330			-
32	904 Uncollectible Accounts	6,615			6,615	100% commodity
33	905 Misc. Expenses					100% customer
34	Total Customer Accounts	121,473	114,858		6,615	
35	(907-910) CUSTOMER SERV. & INFO. EXP.	1,099	1,099			-
36	(911-916) SALES EXPENSE	2,737	2,737			-
37	(932) MAINT. OF GEN. PLANT					general plant
38	(920-931) ADMINISTRATION AND GENERAL	318,888	181,745	132,770	4,373	O&M excl. A&G
39	TOTAL O&M EXPENSE	801,275	456,675	333,612	10,988	

SUPPORTING SCHEDULES: G-2 p.10-19

RECAP SCHEDULES: H-3 p.1

SCHEDULE H-3
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY, INC
 DOCKET NO.: 001447-GU

COST OF SERVICE
 EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
 COST OF SERVICE STUDY

PAGE 4 OF 5
 TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

CLASSIFICATION OF EXPENSES AND DERIVATION
 OF COST OF SERVICE BY COST CLASSIFICATION
 SCHEDULE H: PAGE 2 OF 2

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE	CLASSIFIER
1	DEPRECIATION AND AMORTIZATION EXPENSE:						
2	Depreciation Expense	243,307	50,532	192,775			net plant
3	Amort. of Other Gas Plant						100% capacity
4	Amort. of CIS						100% capacity
5	Amort. of Limited-term Inv.						intangible plant
6	Amort. of Acquisition Adj.						intangible, distribution, and general plant
7	Amort. of Conversion Costs						100% commodity
8	Total Deprec. and Amort. Expense	243,307	50,532	192,775			
9	TAXES OTHER THAN INCOME TAXES:						
10	Revenue Related	61,524				61,524	100% revenue
11	Other	93,053	19,326	73,727			net plant
12	Total Taxes other than Income Taxes	154,577	19,326	73,727		61,524	
13	REV. CRDT TO COS(NEG. OF OTHR OPR. REV.)	(45,553)	(45,553)				100% customer
14	RETURN (REQUIRED NOI) =	276,254	69,728	206,059	468		rate base
15	INCOME TAXES	158,665	40,048	118,349	269		return(noi)
16	TOTAL OVERALL COST OF SERVICE	1,588,525	590,756	924,521	11,724	61,524	

SCHEDULE H-3
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY, INC
 DOCKET NO.: 001447-GU

COST OF SERVICE
 EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
 COST OF SERVICE STUDY
 (SUMMARY)

PAGE 5 OF 5
 TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE
1	SUMMARY:					
2	ATTRITION					
3	O&M	801,275	456,675	333,612	10,988	
4	DEP.	243,307	50,532	192,775		
5	AMORTIZATION OF OTHER GAS PLANT	-				
6	AMORTIZATION OF PROPERTY LOSS	-				
7	AMORTIZATION OF LIMITED TERM INVESTMENT					
8	AMORTIZATION OF ACQUISITION ADJUSTMENT					
9	AMORTIZATION OF CONVERSION COSTS					
10	TOTAL TAXES OTHER THAN INCOME	154,577	19,326	73,727		61,524
11	RETURN	276,254	69,728	206,059	468	
12	INCOME TAXES	158,885	40,048	118,349	269	
13	REVENUES CREDITED TO COST OF SERVICE	(45,553)	(45,553)			
14	TOTAL COST	1,588,625	590,756	924,521	11,724	61,524
15	RATE BASE	4,371,106	1,103,283	3,260,424	7,399	
16	KNOWN DIRECT & SPECIAL ASSIGNMENTS:					
17	RATE BASE ITEMS(PLANT-ACC DEP):					
18	381-382 METERS	150,725	150,725			
19	383-384 HOUSE REGULATORS	101,849	101,849			
20	385 INDUSTRIAL MEAS. & REG.EQ.	6,176		6,176		
21	378 MAINS	2,399,502		2,399,502		
22	380 SERVICES	383,588	383,588			
23	378 MEAS. & REG.STA.EQ.-GEN.	61,147		61,147		
24	O & M ITEMS					
25	892 MAINT. OF SERVICES	10,185	10,165			
26	878 MEAS. & REG.STA.EQ.-INO.	8,411		8,411		
27	878 METER & HOUSE REG.	29,213	29,213			
28	890 MAINT.OF MEAS. & REG.STA.EQ.-INO.	1,345		1,345		
29	893 MAINT.OF METERS AND HOUSE REG.	-				
30	874 MAINS AND SERVICES	84,582	13,761	70,821		
31	887 MAINT. OF MAINS	9,001		9,001		

ST JOE NATURAL GAS COMPANY, INC
DOCKET NO. 001447-GU
MINIMUM FILING REQUIREMENTS
INDEX

ENGINEERING SCHEDULES

SCHEDULE NO.	TITLE	PAGE
I-1	CUSTOMER SERVICE - INTERRUPTION	244
I-2	NOTIFICATION OF COMMISSION RULE VIOLATIONS	245
I-3	PERIODIC TEST OF CUSTOMER METERS: METER TESTING - PERIODIC TESTING - 250 cfm AND LESS	246
	PERIODIC TEST OF CUSTOMER METERS: METER TESTING - PERIODIC TESTING - 250 cfm AND LESS (CONT.)	247
	PERIODIC TEST OF CUSTOMER METERS: METER TESTING - PERIODIC TESTING - 250 cfm AND LESS (CONT.)	248
	METER TESTING - PERIODIC TESTING - 251 cfm THROUGH 2500 cfm	249
	METER TESTING - PERIODIC TESTING - OVER 2500 cfm	250
I-4	VEHICLE ALLOCATION	251

SCHEDULE I-1

CUSTOMER SERVICE - INTERRUPTIONS

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 001447-GU

DESCRIPTION	CAUSE	DATE	DURATION
-------------	-------	------	----------

THERE WERE NO INTERRUPTIONS AFFECTING EITHER TEN PERCENT OR 500 METERS DURING THE HISTORIC TEST YEAR ENDING 12/31/99.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SCHEDULE I-2

NOTIFICATION OF COMMISSION RULE VIOLATIONS

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SUMMARY OF NOTICES RECEIVED BACK TO
TO THE LAST RATE CASE NOT TO EXCEED FIVE YEARS.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA. 12/31/99
HIS. YR. LAST RATE CASE. N/A
WITNESS SHOAF

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO : 001447-GU

Line No	DATE & NOTICE NUMBER	SUMMARY	CURRENT STATUS
1	GS-645-SJNGC DATED MAR 16, 1996	Gas pipeline violation - Operator failed to perform inspection & maintenance on the gas system valves designed as emergency valves every 15 months, but at least once each calendar year.	Violation has been corrected 01-Dec-95
2	GS-697-SJNGC DATED OCT 6, 1998	Gas pipeline violation - Operator failed to protect farm taps from vehicular traffic, have line markers in place & properly marked to identify the operator.	Violation has been corrected 16-Dec-96
3	GS-711-SJNGC DATED OCT 6, 1998	Gas pipeline violation - Operator failed to conduct random drug testing at least every 12 mths	Violation has been corrected 01-Apr-99
4			
5			
6			
7			
8			

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION OF THOSE METERS WITH A RATED CAPACITY OF 250 cfm
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. (AS OF TEST YE

TYPE OF DATA SHOWN.
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS, SHOAF

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

COMPANY IDENTIFICATION NUMBER:MANUFACTURERTYPE / SIZE

60347	ROCKWELL	190
60860	ROCKWELL	190
713323	ROCKWELL	175
343795	ROCKWELL	175
209990	ROCKWELL	175
8725973	ROCKWELL	175
346340	ROCKWELL	175
189704	ROCKWELL	175
344446	ROCKWELL	175
77424	ROCKWELL	190
3662708	ROCKWELL	175
60911	ROCKWELL	190
8096758	ROCKWELL	175
198186	ROCKWELL	175
60900	ROCKWELL	190
198177	ROCKWELL	175
3662705	ROCKWELL	175
209980	ROCKWELL	175
2503347	ROCKWELL	175
70957	ROCKWELL	190
210001	ROCKWELL	175
2503322	ROCKWELL	175
8725974	ROCKWELL	175
60824	ROCKWELL	190
51259	ROCKWELL	190
60888	ROCKWELL	190
77419	ROCKWELL	190
555567	ROCKWELL	175
60332	ROCKWELL	190
60840	ROCKWELL	190
70947	ROCKWELL	190
60865	ROCKWELL	190
70954	ROCKWELL	190
60919	ROCKWELL	190
70945	ROCKWELL	190
25775	ROCKWELL	190
70962	ROCKWELL	190
60933	ROCKWELL	190
60835	ROCKWELL	190
70933	ROCKWELL	190

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION OF THOSE METERS WITH A RATED CAPACITY OF 250 cfm
OR LESS AND NOT INCLUDED IN AN APPROVED STATISTICAL SAMPLING
PLAN, PROVIDE A LIST OF ALL METERS THAT HAVE NOT BEEN TESTED
FOR ACCURACY (AS OF TEST YEAR END)

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

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO : 001447-GU

COMPANY IDENTIFICATION NUMBER:MANUFACTURERTYPE / SIZE

77410	ROCKWELL	190
60869	ROCKWELL	190
344447	ROCKWELL	175
60898	ROCKWELL	190
70940	ROCKWELL	190
346318	ROCKWELL	175
60847	ROCKWELL	190
70936	ROCKWELL	190
77411	ROCKWELL	190
60937	ROCKWELL	190
60903	ROCKWELL	190
60910	ROCKWELL	190
60857	ROCKWELL	190
60889	ROCKWELL	190
60837	ROCKWELL	190
70955	ROCKWELL	190
60834	ROCKWELL	190
70946	ROCKWELL	190
60885	ROCKWELL	190
60859	ROCKWELL	190
60916	ROCKWELL	190
986192	ROCKWELL	200
70963	ROCKWELL	190
60839	ROCKWELL	190
60928	ROCKWELL	190
70935	ROCKWELL	190
60917	ROCKWELL	190
70966	ROCKWELL	190
60878	ROCKWELL	190
60863	ROCKWELL	190
70965	ROCKWELL	190
60886	ROCKWELL	190
70937	ROCKWELL	190
77415	ROCKWELL	190
70959	ROCKWELL	190
60895	ROCKWELL	190
70934	ROCKWELL	190
60333	ROCKWELL	190
60827	ROCKWELL	190
60856	ROCKWELL	190
77416	ROCKWELL	190

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: OF THOSE METERS WITH A RATED CAPACITY OF 250 cfm
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 (AS OF TEST YE

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/99

WITNESS: SHOAF

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

<u>COMPANY IDENTIFICATION NUMBER:</u>	<u>MANUFACTURER</u>	<u>TYPE / SIZE</u>
51261	ROCKWELL	190
60932	ROCKWELL	190
60850	ROCKWELL	190
77418	ROCKWELL	190
8725963	ROCKWELL	175
2541529	ROCKWELL	175
26093	ROCKWELL	190
2503349	ROCKWELL	175
198172	ROCKWELL	200
408093	ROCKWELL	175
77449	ROCKWELL	190
77414	ROCKWELL	190
60845	ROCKWELL	190
60838	ROCKWELL	190
60823	ROCKWELL	190
189697	ROCKWELL	175
555572	ROCKWELL	175
60905	ROCKWELL	190
77423	ROCKWELL	190
986119	ROCKWELL	200
60896	ROCKWELL	190
60871	ROCKWELL	190
341835	ROCKWELL	175
60836	ROCKWELL	190
60921	ROCKWELL	190
835854	ROCKWELL	200
60334	ROCKWELL	190
60351	ROCKWELL	190
344428	ROCKWELL	175
60897	ROCKWELL	190
8725982	ROCKWELL	175
77428	ROCKWELL	190
346309	ROCKWELL	175
701397	ROCKWELL	175
189689	ROCKWELL	175
60360	ROCKWELL	190
2508717	ROCKWELL	175
60893	ROCKWELL	190
986178	ROCKWELL	200
401954	ROCKWELL	175
835787	ROCKWELL	200
60930	ROCKWELL	190
70928	ROCKWELL	190
189666	ROCKWELL	175

SUPPORTING SCHEDULES:

RECAP SCHEDULES

SCHEDULE I-3

METER TESTING - PERIODIC TESTING

PAGE 4 OF 5

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

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

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

COMPANY IDENTIFICATION NUMBER:

MANUFACTURER

TYPE / SIZE

173385
182135
3881509
3195716
3851208
61666
3851196

ROCKWELL
ROCKWELL
ROCKWELL
ROCKWELL
ROCKWELL
ROCKWELL
ROCKWELL

750
750
275
275
275
750
275

SUPPORTING SCHEDULES:

RECAP SCHEDULES.

SCHEDULE I-3

METER TESTING - PERIODIC TESTING

PAGE 5 OF 5

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF ALL METERS WITH A RATED
CAPACITY OF OVER 2500 cfm THAT HAVE NOT BEEN TESTED FOR
ACCURACY WITHIN 60 MONTHS (AS OF TEST YEAR END)

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

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 001447-GU

COMPANY IDENTIFICATION NUMBER:

MANUFACTURER

TYPE / SIZE

All meters with a rated capacity of over 2500 cfm have been tested within 60 months of test year end.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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: 12/31/99
WITNESS: Shoaf

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO.: 001447-GU

<u>Line No.</u>	<u>Vehicle #</u>	<u>Description</u>	<u>Department Name</u>	<u>Allocation to Non-Utility</u>
1	#2FTDF15N6PCB4829	1993 1/2T PICKUP F150	Service - Entire Area	
2	#2FTDF15N8PCB4829	1993 1/2T PICKUP F150	Service - Entire Area	
3	#1GCDC142GR220603	1994 1/2T PICKUP CHEV	Service - Entire Area	
4	#1FTEF15N9SNB6504	1995 1/2T PICKUP F150	Service - Entire Area	
5	#5BRT341XYS004285	1999 TOYOTA TUNDRA	Service - Entire Area	
6	#GBGCZ4R9XF068996	1999 CHEVROLET PICK-UP	Service - Entire Area	
7	#GBHC34K6REZ06435	1994 1 TON PICKUP 3500	Service - Entire Area	