

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Minimum filing requirement)	DOCKET NO. 890924-GU
report of St. Joe Natural Gas Company,)	
Inc. in compliance with 366.06(3),)	ORDER NO. 21854
Florida Statutes.)	
<hr/>		ISSUED: 9/11/89

The following Commissioners participated in the disposition of this matter:

MICHAEL MCK. WILSON, Chairman
 THOMAS M. BEARD
 GERALD L. GUNTER
 JOHN T. HERNDON

NOTICE OF PROPOSED AGENCY ACTION

ORDER REQUIRING ST. JOE NATURAL GAS COMPANY, INC.
TO FILE REPORT IN COMPLIANCE WITH
SECTION 366.06(3), FLORIDA STATUTES

BY THE COMMISSION:

NOTICE is hereby given by the Florida Public Service Commission that the action discussed herein is preliminary in nature and will become final unless a person whose interests are adversely affected files a petition for a formal proceeding, pursuant to Rule 25-22.029, Florida Administrative Code.

During its sunset review of the Public Service Commission, the Florida Legislature enacted Section 366.06(3)(a), Florida Statutes, which requires each public natural gas utility with total annual sales in excess of 50 million therms to file a report every 4 years, or 4 years from its most recently completed rate case. Smaller gas utilities are required to file on a 5 year basis. The report is to consist of, at a minimum, the modified minimum filing requirements then required by the Commission by rule, for rate proceedings pursuant to Section 366.06, Florida Statutes. Copies of the report are to be filed with the Commission and served on the Public Counsel and each party to the utility's most recent rate case. Within 10 days of the receipt of the report, we must make copies available to the public at no more than the actual costs of reproducing the report.

DOCUMENT NUMBER-DATE

09079 SEP 11 1989

FDSC-RECORDS/REPORTING

ORDER NO. 21854
DOCKET NO. 890924-GU
PAGE 2

Section 366.06(3)(b), Florida Statutes, requires that we implement this reporting procedure for all public utilities within 18 months of the effective date of the act, which is October 1, 1989. Approximately one-third of the public utilities are required to file each 6 months after the effective date of the act in order to implement this statute. The statute further provides that the time interval since each utility's last rate case shall be considered in determining the order of filing of the particular public utility.

We have determined that St. Joe Natural Gas Company, Inc. ("St. Joe") should be included in the initial 6 month period beginning October 1, 1989.

We have attached to this order (as Attachment 1) a form entitled "Report in Compliance with Section 366.06(3)(a), Florida Statutes" which shall be completed by the utility and filed with the Commission on or before March 30, 1990.

The data requested in the modified minimum filing requirements will provide sufficient information on each utility's rate base, net operating income, and cost of capital that the Commission and other interested parties may perform a sound analysis of the utility's earnings. They are far less exhaustive than the complete modified minimum filing requirements for a rate proceeding. The report to be filed by St. Joe Natural Gas Company, Inc. must cover the year ending December 31, 1989. Because investment and changes to net operating income in the gas industry tend to be in fairly small increments, and tend to occur gradually, we will not require natural gas public utilities to provide projected data.

Pursuant to Section 366.06(3)(a), Florida Statutes, the utility is required to serve a copy of the report on the Public Counsel and each party of its most recent rate case. St. Joe's last rate case was held in 1967. There were no intervenors.

The utility may only be relieved from filing the report if it files the minimum filing requirement necessary to initiate a rate increase or a rate decrease prior to the March 30, 1990 filing deadline. Because Section 366.06 requires the filing of the report within the six month period beginning October 1, 1989, no extensions of time will be granted beyond the deadline.

ORDER NO. 21854
 DOCKET NO. 890924-GU
 PAGE 3

Based on the above, it is

ORDERED by the Florida Public Service Commission that St. Joe Natural Gas Company, Inc. file its report in compliance with Section 366.06(3), Florida Statutes, on or before March 30, 1990, as set forth in the body of this Order.

By ORDER of the Florida Public Service Commission, this 11th day of SEPTEMBER, 1989.


 STEVE TRIBBLE, Director
 Division of Records and Reporting

(S E A L)

MER

NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.59(4), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

The action proposed herein is preliminary in nature and will not become effective or final, except as provided by Rule 25-22.029, Florida Administrative Code. Any person whose substantial interests are affected by the action proposed by this order may file a petition for a formal proceeding, as provided by Rule 25-22.029(4), Florida Administrative Code, in the form provided by Rule 25-22.036(7)(a) and (f), Florida Administrative Code. This petition must be received by the Director, Division of Records and Reporting at his office at 101 East Gaines Street, Tallahassee, Florida 32399-0870, by the close of business on October 2, 1989.

ORDER NO. 21854
DOCKET NO. 890924-GU
PAGE 4

In the absence of such a petition, this order shall become effective on the day subsequent to the above date as provided by Rule 25-22.029(6), Florida Administrative Code, and as reflected in a subsequent order.

Any objection or protest filed in this docket before the issuance date of this order is considered abandoned unless it satisfies the foregoing conditions and is renewed within the specified protest period.

If this order becomes final and effective on the date described above, any party adversely affected may request judicial review by the Florida Supreme Court in the case of an electric, gas or telephone utility or by the First District Court of Appeal in the case of a water or sewer utility by filing a notice of appeal with the Director, Division of Records and Reporting and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days of the effective date of this order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900(a), Florida Rules of Appellate Procedure.

ORDER NO. 21854
 DOCKET NO. 890924-GU
 PAGE 5

ATTACHMENT 1

REPORT IN COMPLIANCE WITH SECTION 366.06 (3) (a),
 FLORIDA STATUTES

COMPANY NAME
 DOCKET NO. 890924-GU
 MODIFIED ALUMINUM FILING REQUIREMENTS
 INDEX

RATE BASE AND NET SCHEDULES - PHASE 1

SCHEDULE NO.	TITLE	PAGE
A-1	BALANCE SHEET - ASSETS	3
A-1	BALANCE SHEET - LIABILITIES & CAPITALIZATION	4
A-2	ADJUSTED RATE BASE	5
A-3	RATE BASE ADJUSTMENTS	6
A-4	MONTHLY UTILITY PLANT BALANCES	7
A-5	COMMON PLANT ALLOCATED	8
A-6	ACCUMULATED DEPRECIATION - MONTHLY BALANCES	9
A-7	ACCUMULATED AMORTIZATION - MONTHLY BALANCES	10
A-8	ALLOCATION OF DEPRECIATION / AMORTIZATION RESERVE	11
A-9	INVESTMENT TAX CREDITS - 34 AND 44 ITC DETAIL	12
A-9	INVESTMENT TAX CREDITS - 68 AND 104 ITC DETAIL	13
A-9	INVESTMENT TAX CREDITS - COMPANY POLICIES	14
A-10	ACCUMULATED DEFERRED INCOME TAX - SUMMARY	15
B-1	NET OPERATING INCOME	16
B-2	NET OPERATING INCOME ADJUSTMENTS	17
B-2	NET OPERATING INCOME ADJUSTMENTS	18
B-3	OPERATING & MAINTENANCE EXPENSES	19
B-3	OPERATING & MAINTENANCE EXPENSES	20
B-4	ALLOCATION OF EXPENSES	21
B-5	GAINS AND LOSSES ON THE DISPOSITION OF PLANT	22
B-6	MONTHLY DEPRECIATION EXPENSE	23
B-7	MONTHLY AMORTIZATION EXPENSE	24
B-8	ALLOCATION OF DEPRECIATION/AMORTIZATION EXPENSE	25

COMPANY NAME
 DOCKET NO. XXXXX-GU
 MODIFIED MINIMUM FILING REQUIREMENTS
 INDEX

ORDER NO. 21854
 DOCKET NO. 890921-GU
 PAGE 6

NOI, COST OF CAPITAL, AND RATE DATA - PAGE 2

SCHEDULE NO.	TITLE	PAGE
B-9	RECONCILIATION OF TOTAL INCOME TAX PROVISION	26
B-10	STATE AND FEDERAL INCOME TAX CALCULATION	27
B-11	INTEREST IN TAX EXPENSE CALCULATION	28
B-12	PARENT DEBT INFORMATION	29
B-13	OTHER TAXES	30
B-14	TRANSACTIONS WITH AFFILIATED COMPANIES	31
B-15	WAGE AND SALARY INCREASES COMPARED TO CPI	32
B-16	O & M BENCHMARK COMPARISON BY FUNCTION	33
B-17	O & M ADJUSTMENTS BY FUNCTION	34
B-18	BASE YEAR RECOVERABLE O & M EXPENSES BY FUNCTION	35
B-19	O & M COMPOUND MULTIPLIER CALCULATION	36
B-20	O & M BENCHMARK VARIANCE BY FUNCTION	37
C-1	COST OF CAPITAL - 13 MONTH AVERAGE	38
C-2	LONG-TERM DEBT OUTSTANDING	39
C-2	LONG-TERM DEBT OUTSTANDING - CALL PROVISIONS	40
C-3	SHORT TERM DEBT	41
C-4	PREFERRED STOCK	42
C-5	COMMON STOCK ISSUES - ANNUAL DATA	43
C-6	CUSTOMER DEPOSITS	44
C-7	RECONCILIATION OF CAPITAL STRUCTURE TO RATE BASE	45
D-1	TERM SALES AND REVENUES BY RATE SCHEDULE - CURRENT RATES	46
D-2	CALCULATION OF THE SYSTEM PEAK MONTH BY RATE CLASS	47
E-1	PENSION COST	48

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE A-1

13-MONTH AVERAGE BALANCE SHEET

PAGE 1 OF 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: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

ORDER NO. 21854
DOCKET NO. 890924-GU
PAGE 7

COMPANY:

DOCKET NO.:

LINE NO.	ASSETS	(1) MONTH	(2) MONTH	(3) MONTH	(4) MONTH	(5) MONTH	(6) MONTH	(7) MONTH	(8) MONTH	(9) MONTH	(10) MONTH	(11) MONTH	(12) MONTH	(13) MONTH	13 MONTH AVERAGE	REFERENCE
1	GAS PLANT IN SERV.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RATE BASE
2	PLANT HELD FOR FUT. USE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	ACCUM. PROVISION FOR DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RATE BASE
7	NET PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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	CAP. STRUCTURE
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
13	SPECIAL DEPOSITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
14	WORKING FUNDS & CASH INVEST.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
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	WORKING CAP.
17	CUST. ACCTS. REC.-GAS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
18	NOTE, JOBBING & OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19	ACCUM. PROV. UNCOLLECT. ACCTS.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
20	RECEIVABLE ASSOC. COMPANIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
21	PLANT & OPER. MATERIAL & SUPPL.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
22	NOTE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	STORES EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
24	PREPAYMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
25	TOTAL CURR. & ACCR. ASSETS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	UNAMORT. DUE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CAP. STRUCTURE
27	CLEARING ACCTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
28	OTHER WIP-ENVIRONMENTAL MATTERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
29	UNAMORT. RATE CASE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
30	UNRECOVERED GAS COST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
31	TOTAL DEFERRED CHARGES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
32	TOTAL ASSETS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

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: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET #

ORDER NO. 21854
DOCKET NO. 890924-GU
PAGE 8

LINE NO.	CAPITALIZATION & LIABILITIES	(1) MONTH	(2) MONTH	(3) MONTH	(4) MONTH	(5) MONTH	(6) MONTH	(7) MONTH	(8) MONTH	(9) MONTH	(10) MONTH	(11) MONTH	(12) MONTH	(13) MONTH	13 MONTH AVERAGE	REFERENCE
1	COMMON STOCK	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CAP. STRUCTURE
2	ADDITIONAL CAPITAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CAP. STRUCTURE
3	UNAPPROPRIATED RET. EARN.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CAP. STRUCTURE
4	UNDISTRIBUTED SUBS. EARN.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CAP. STRUCTURE
5	TOTAL STOCKHOLDERS EQUITY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CAP. STRUCTURE
11	ACCOUNTS PAYABLE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CAP. STRUCTURE
14	TAXES ACCRUED-GENERAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
15	TAXES ACCRUED-INCOME	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
16	INTEREST ACCRUED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
17	DIVIDENDS DECLARED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	TAX COLLECTIONS PAYABLE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
22	TOTAL CURR. & ACCRUED LIAB.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	CUSTOMER ADVANCES FOR CONST.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CAP. STRUCTURE
24	OTHER DEFERRED CREDITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CAP. STRUCTURE
25	ACCUMULATED DEFERRED INC. TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RATE BASE
26	DEF. INVESTMENT TAX CREDIT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
27	TOTAL DEFERRED CREDITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
28	PENSION & BENEFITS RESERVE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29	TOTAL OPERATING RESERVES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
30	TOTAL CAPITAL & LIAB.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

ORDER NO. 21854
DOCKET NO. 890924-GU
PAGE 9

RATE BASE - 13 MONTH AVERAGE

IFIED MINIMUM FILING REQUIREMENTS SCHEDULE A-2

RIDA 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: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT
OF THIS PAGE:

PART:
KEY NO.

	AVERAGE PER BOOKS	ADJUSTMENT	ADJUSTED AVERAGE
UTILITY PLANT			
PLANT IN SERVICE	\$ 0	\$ 0	\$ 0
COMMON PLANT ALLOCATED	0	0	0
ACQUISITION ADJUSTMENT	0	0	0
PROPERTY HELD FOR FUTURE USE	0	0	0
CONSTRUCTION WORK IN PROGRESS	0	0	0
TOTAL PLANT	\$ 0	\$ 0	\$ 0
DEDUCTIONS			
ACCUM. DEPR. - UTILITY PLANT	\$ 0	\$ 0	\$ 0
ACCUM. DEPR. - COMMON PLANT	0	0	0
ACCUM. AMORT. - ACQ. ADJ.	0	0	0
ACCUM. DEPR. - LEASEHOLD IMPR.	0	0	0
CUSTOMER ADV. FOR CONST.	0	0	0
TOTAL DEDUCTIONS	\$ 0	\$ 0	\$ 0
PLANT NET	\$ 0	\$ 0	\$ 0
ALLOWANCE FOR WORKING CAPITAL			
BALANCE SHEET METHOD	\$ 0	\$ 0	\$ 0
TOTAL RATE BASE	\$ 0	\$ 0	\$ 0
NET OPERATING INCOME	\$ 0	\$ 0	\$ 0
RATE OF RETURN	ERR		ERR

RIDA PUBLIC SERVICE COMMISSION

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENT TO THE 12-MONTH RATE BASE FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: xx/xx/xx
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

PARTY:

KEY NO.:

ORDER NO. 21854
DOCKET NO. 890924-GU
PAGE 10

ADJUSTMENT TITLE	REASON FOR ADJUSTMENT	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT
<u>UTILITY PLANT IN SERVICE</u>				
		\$ 0	\$ 0	\$ 0
		0	0	0
		0	0	0
		0	0	0
	TOTAL	\$ 0	\$ 0	\$ 0
<u>ACCUM. DEPR.-UTILITY PLANT</u>				
		\$ 0	\$ 0	\$ 0
		0	0	0
		0	0	0
	TOTAL	\$ 0	\$ 0	\$ 0
<u>ALLOWANCE FOR WORKING CAPITAL</u>				
	(SEE SCHEDULE A-1 FOR DETAIL)	0	0	0
	TOTAL RATE BASE ADJUSTMENTS	\$ 0	\$ 0	\$ 0

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE A-4

MONTHLY PLANT BALANCES TEST YEAR - 13 MONTHS

PAGE 1 OF 1

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: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

LINE NO.	A/C NO.	DESCRIPTION	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	13 MONTH AVERAGE
1	301	ORGANIZATION	0	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	0
3	374	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	374.02	LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	375	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	376	MAINS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	378	MEAS & REG STATION EQUIP-GEN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	379	MEAS & REG STATION EQUIP-GATE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	380	SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	381	METERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	382	METER & REGULATOR INST.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	383	HOUSE REGULATORS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	384	HOUSE REG-INST	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	385	IND MEAS & REG STAT EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	386.00	OTHER PROP ON CUST PREMISES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	386.01	OTHER PROP ON CUST PREMISES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	386.02	OTHER PROP ON CUST PREMISES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	386.03	OTHER PROP ON CUST PREMISES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	390.02	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	391	OFFICE FURN & EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	391.01	OFFICE FURN & EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	392.01	AUTOS & TRUCKS (UP TO 1/2 TON)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	392.02	AUTOS & TRUCKS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	392.03	AIRCRAFT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	392.04	TRANSPORTATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	393	STORES EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	394	TOOLS, SHOP, GARAGE EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	395	LABORATORY EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	397	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	398	MISC EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35		UTILITY PLANT IN SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	102	GAS PLANT PURCHASED OR SOLD	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		TOTAL UTILITY PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE A-5

ALLOCATION OF COMMON PLANT

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: XX\XX\XX
 PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

LINE NO.	A/C NO.	DESCRIPTION	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	13 MONTH AVERAGE
1	374	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	375	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	390.02	LEASEHOLD IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	391	OFFICE FURN & EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	392.01	AUTOS & TRUCKS (TO 1/2 TON)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	392.02	AUTOS & TRUCKS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	394	TOOL, SHOP, & GARAGE EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	397	COMPUTER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	398	MISC EQUIP (SPECIFY)	0	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	0

LINE NO.	A/C NO.	DESCRIPTION	13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
15	374	LAND	0	ERR	0	
16	375	STRUCTURES & IMPROVEMENTS	0	ERR	0	
17	387	OTHER EQUIPMENT	0	ERR	0	
18	389	LAND	0	ERR	0	
19	390	STRUCTURES & IMPROVEMENTS	0	ERR	0	
20	390.02	LEASEHOLD IMPROVEMENTS	0	ERR	0	
21	391	OFFICE FURN & EQUIPMENT	0	ERR	0	
22	392.01	AUTOS & TRUCKS (TO 1/2 TON)	0	ERR	0	
23	392.02	AUTOS & TRUCKS	0	ERR	0	
24	394	TOOL, SHOP, & GARAGE EQUIP	0	ERR	0	
25	396	POWER OPERATED EQUIPMENT	0	ERR	0	
26	397	COMPUTER EQUIPMENT	0	ERR	0	
27	398	MISC EQUIP (SPECIFY)	0	ERR	0	
28		TOTAL	0		0	

ORDER NO. 21854
DOCKET NO. 890924-GU
PAGE 13

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE A-4

DEPRECIATION RESERVE BALANCES

PAGE 1 OF 1

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: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT
OF THIS PAGE:

COMPANY:

DOCKET NO.:

LINE NO.	A/C NO.	DESCRIPTION	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	13 MONTH AVERAGE
1	362	GAS HOLDERS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
2	375	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	376	RAILS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	378	NEAS & REG STATION EQUIP-GEN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	379	NEAS & REG STAT EQ-CITY GATE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	380	SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	381	METERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	382	METER INSTALLATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	383	HOUSE REGULATORS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	384	HOUSE REGULATORS INSTALL.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	385	INDUSTRIAL MAR STAT. EQUIP.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	386	OTHER PROP OR CUST PREMISES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	386.01	OTHER PROP-CUST PREM-A/CAR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	386.02	OTHER PROP-CUST PREM-W HEAT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	386.03	OTHER PROP-CUST PREM-SCH AP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	391	OFFICE FURN & EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	391.01	COMPUTER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	392.01	AUTO & TRUCK-UP TO 1/2 TON	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	392.02	TRUCK-OVER 1/2 TON	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	392.03	AIRCRAFT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	392.04	OTHER TRANSPORTATION EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	393	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	394	TOOLS, SHOP, GARAGE EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	395	LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	397	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	398	MISC EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30		DEPRECIATION RESERVE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	108.02	N.W.T.P	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	108	TOTAL DEPRECIATION RESERVE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE A-7

AMORTIZATION / RECOVERY RESERVE BALANCES

PAGE 1 OF 1

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: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

LINE NO.	A/C NO.	DESCRIPTION	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
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		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0

ORDER NO. 21854
DOCKET NO. 890924-GU
PAGE 14

ORDER NO. 21854
DOCKET NO. 890924-GU
PAGE 15

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE A-8

ALLOCATION OF DEPRECIATION/AMORTIZATION RESERVE - COMMON PLANT

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE SAME DATA AS REQUIRED IN SCHEDULE A-5 FOR DEPRECIATION/AMORTIZATION RESERVE BALANCES.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

LINE NO.	A/C NO.	DESCRIPTION	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	13 MONTH AVERAGE
1	375	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	389	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	390.02	LEASEHOLD IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	391	OFFICE FURN & EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	392.01	AUTOS & TRUCKS (TO 1/2 TON)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	392.02	AUTOS & TRUCKS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	394	TOOL, SHOP, & GARAGE EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	397	COMPUTER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	398	MISC EQUIP (SPECIFY)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

LINE NO.	A/C NO.	DESCRIPTION	13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
14	375	STRUCTURES & IMPROVEMENTS	0	ERR	0	
15	387	OTHER EQUIPMENT	0	ERR	0	
16	389	LAND	0	ERR	0	
17	390	STRUCTURES & IMPROVEMENTS	0	ERR	0	
18	390.02	LEASEHOLD IMPROVEMENTS	0	ERR	0	
19	391	OFFICE FURN & EQUIPMENT	0	ERR	0	
20	392.01	AUTOS & TRUCKS (TO 1/2 TON)	0	ERR	0	
21	392.02	AUTOS & TRUCKS	0	ERR	0	
22	394	TOOL, SHOP, & GARAGE EQUIP	0	ERR	0	
23	396	POWER OPERATED EQUIPMENT	0	ERR	0	
24	397	COMPUTER EQUIPMENT	0	ERR	0	
25	398	MISC EQUIP (SPECIFY)	0	ERR	0	
26		TOTAL	0		0	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:

DOCKET NO.:

EXPLANATION: PROVIDE AN ANALYSIS OF ACCUMULATED TAX CREDITS GENERATED AND AMORTIZED ON A MONTHLY BASIS FOR THE HISTORIC BASE YEAR. (EXCEPTION: ANNUAL DATA MAY BE SUBSTITUTED FOR MONTHLY DATA FOR THE 3A 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: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

ORDER NO. 21854
DOCKET NO. 890924-GU
PAGE 16

3A ITC								4A 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
							13-MONTH AVERAGE						0

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-1, B-1, B-9, B-10, B-11, C-1, C-7

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE AN ANALYSIS OF ACCUMULATED TAX CREDITS GENERATED AND AMORTIZED ON A MONTHLY BASIS FOR THE HISTORIC BASE YEAR. 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: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

ORDER NO. 21854
DOCKET NO. 890924-GU
PAGE 17

8% ITC									10% 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		
								13-MONTH AVERAGE							0	

SUPPORTING SCHEDULES:

REGM SCHEDULES: A-1, B-1, B-9, B-10, B-11, C-1, C-7

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:

DOCKET NO.:

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

ORDER NO. 21854
DOCKET NO. 890924-GU
PAGE 18

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE A-10

ACCUMULATED DEFERRED INCOME TAXES - SUMMARY

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR EACH OF THE ACCUMULATED DEFERRED TAX ACCOUNTS,
PROVIDE MONTHLY BALANCES FOR THE CURRENT HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT
OF THIS PAGE:

COMPANY:

DOCKET NO.:

ORDER NO. 21854
DOCKET NO. 890924-GU
PAGE 19

LINE NO.	YEAR/ MONTH	ACCOUNT NO. _____			ACCOUNT NO. _____			NET DEFERRED INCOME TAXES		
		STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
13-MONTH AVERAGE	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-1, C-1, C-7

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:
 HISTORIC BASE YEAR DATA: XX/XX/XX
 HISTORIC BASE YR - 1: XX/XX/XX
 PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

ORDER NO. 21854
 DOCKET NO. 890924-GU
 PAGE 20

NET OPERATING INCOME - HISTORIC BASE YEAR ENDED XX/XX/XX

LINE NO.	(1) PRIOR YEAR ENDED TOTAL COMPANY PER BOOKS (BASE YEAR - 1)	(2) CURRENT HISTORIC BASE YEAR ENDED TOTAL COMPANY PER BOOKS	(3) ADJUSTMENTS	(4) COMPANY ADJUSTED (2) - (3)
1	OPERATING REVENUES	\$0	\$0	\$0
2	OPERATING EXPENSES:			
3	OPERATION & MAINTENANCE	0	0	0
4	DEPRECIATION & AMORTIZATION	0	0	0
5	TAXES OTHER THAN INCOME TAXES	0	0	0
6	INCOME TAXES:			
7	- FEDERAL	0	0	0
8	- STATE	0	0	0
9	DEFERRED INCOME TAXES			
10	- FEDERAL	0	0	0
11	- STATE	0	0	0
12	INVESTMENT TAX CREDIT - NET	0	0	0
13	TOTAL OPERATING EXPENSES	0	0	0
14	OPERATING INCOME	\$0	\$0	\$0

ORDER NO. 21854
 DOCKET NO. 890924-GU
 PAGE 21

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: XX/XX/XX
 PERSON RESPONSIBLE FOR THE CONTENT
 OF THIS PAGE:

NET OPERATING INCOME ADJUSTMENTS

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO
 NET OPERATING INCOME. (FROM SCHEDULE B-1) INDICATE WHICH
 ADJUSTMENTS WERE MADE IN THE COMPANY'S LAST FULL REVENUE
 REQUIREMENTS CASE.

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE B-2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:

DOCKET NO.:

ADJUST. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	REASON FOR ADJUSTMENT
OPERATING REVENUE					
1		\$ 0	\$ 0	\$ 0	
2		0	0	0	
3		0	0	0	
4		0	0	0	
5		0	0	0	
6	TOTAL REVENUE ADJUSTMENTS	0	0	0	
OPERATIONS & MAINTENANCE EXPENSE					
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	TOTAL O & M ADJUSTMENTS	0	0	0	
DEPRECIATION EXPENSE					
17		\$ 0	\$ 0	\$ 0	
18		0	0	0	
19		0	0	0	
20		0	0	0	
21	TOTAL DEPRECIATION EXPENSE ADJS	0	0	0	

*NOTE ADJUSTMENTS CONSISTENT WITH THOSE MADE IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE.

NET OPERATING INCOME ADJUSTMENTS

IDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO NET OPERATING INCOME. (FROM SCHEDULE B-1) INDICATE WHICH ADJUSTMENTS WERE MADE IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

BY:

ET NO.:

ORDER NO. 21854
DOCKET NO. 890924-GU
PAGE 22

JUST. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	REASON FOR ADJUSTMENT
<u>TAXES OTHER THAN INCOME</u>					
22		\$ 0	\$ 0	\$ 0	
23		0	0	0	
24		0	0	0	
25		0	0	0	
26	TOTAL TAXES OTHER THAN INCOME ADJS	\$ 0	\$ 0	\$ 0	
<u>FEDERAL INCOME TAXES</u>					
27		\$ 0	\$ 0	\$ 0	
28		0	0	0	
29		0	0	0	
30	TOTAL FEDERAL INCOME TAX ADJUSTMENTS	\$ 0	\$ 0	\$ 0	
<u>STATE INCOME TAXES</u>					
31		\$ 0	\$ 0	\$ 0	
32		0	0	0	
33		0	0	0	
34	TOTAL STATE INCOME TAX ADJUSTMENTS	\$ 0	\$ 0	\$ 0	
<u>DEFERRED INCOME TAXES</u>					
35		\$ 0	\$ 0	\$ 0	
36		0	0	0	
37	TOTAL DEFERRED TAX ADJUSTMENTS	\$ 0	\$ 0	\$ 0	
38	TOTAL ALL ADJUSTMENTS	\$ 0	\$ 0	\$ 0	

ORDER NO. 21854
DOCKET NO. 890924-GU
PAGE 23

IFIED MINIMUM FILING REQUIREMENTS SCHEDULE B-3

OPERATION & MAINTENANCE EXPENSES

PAGE 1 OF 2

RIDA 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: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT
OF THIS PAGE:

PARTY:

KEY NO.:

LINE NO.	A/C NO.	DESCRIPTION	(1) MONTH	(2) MONTH	(3) MONTH	(4) MONTH	(5) MONTH	(6) MONTH	(7) MONTH	(8) MONTH	(9) MONTH	(10) MONTH	(11) MONTH	(12) MONTH	TOTAL
OTHER GAS SUPPLY EXPENSES															
OPERATION															
1		NATURAL GAS PURCHASES	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00
2		LESS: COMPANY USED GAS	0	0	0	0	0	0	0	0	0	0	0	0	0
3	804	COST OF GAS	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00
DISTRIBUTION EXPENSES															
OPERATION															
4	870	SUPERVISION & ENGINEERING	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00
5	871	DISTRIBUTION LOAD DISPATCHING	0	0	0	0	0	0	0	0	0	0	0	0	0
6	872	COMPRESSOR STATION	0	0	0	0	0	0	0	0	0	0	0	0	0
7	873	COMPRESSOR STA. FUEL	0	0	0	0	0	0	0	0	0	0	0	0	0
8	874	MAINS & SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0
9	875	MEAS & REG - GENERAL	0	0	0	0	0	0	0	0	0	0	0	0	0
10	876	MEAS & REG - INDUSTRIAL	0	0	0	0	0	0	0	0	0	0	0	0	0
11	877	MEAS & REG - CITY GATE	0	0	0	0	0	0	0	0	0	0	0	0	0
12	878	METER & HOUSE REG EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0
13	879	CUSTOMER INSTALLATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0
14	880	OTHER EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0
15	881	RENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
16		TOTAL OPERATION	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00
MAINTENANCE															
17	885	SUPERVISION & ENGINEERING	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00
18	886	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
19	887	MAINS	0	0	0	0	0	0	0	0	0	0	0	0	0
20	889	MEAS & REG - GENERAL	0	0	0	0	0	0	0	0	0	0	0	0	0
21	890	MEAS & REG - INDUSTRIAL	0	0	0	0	0	0	0	0	0	0	0	0	0
22	891	MEAS & REG - GATE STATION	0	0	0	0	0	0	0	0	0	0	0	0	0
23	892	SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0
24	893	METERS & HOUSE REGULATORS	0	0	0	0	0	0	0	0	0	0	0	0	0
25	894	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
26		TOTAL MAINTENANCE	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1

OPERATION & MAINTENANCE EXPENSES

IDA 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: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

AMT:

T NO.:

ORDER NO. 21854
DOCKET NO. 890924-GU
PAGE 24

A/C NO.	DESCRIPTION	(1) MONTH	(2) MONTH	(3) MONTH	(4) MONTH	(5) MONTH	(6) MONTH	(7) MONTH	(8) MONTH	(9) MONTH	(10) MONTH	(11) MONTH	(12) MONTH	TOTAL
CUSTOMER ACCOUNTS EXPENSE														
901	SUPERVISION	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
902	METER READING EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0
903	CUS RECORDS & COLLECTIONS	0	0	0	0	0	0	0	0	0	0	0	0	0
904	UNCOLLECTIBLE ACCOUNTS	0	0	0	0	0	0	0	0	0	0	0	0	0
905	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL CUSTOMER ACCOUNTS EXP	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
CUSTOMER SVCE & INFORMATION														
908	CONSERVATION EXPENSE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
909	CONSERVATION ADVERTISING	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL CUSTOMER SVCE & INFO	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
SALES EXPENSE														
911	SUPERVISION	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
912	DEMONSTRATING & SELLING	0	0	0	0	0	0	0	0	0	0	0	0	0
913	ADVERTISING	0	0	0	0	0	0	0	0	0	0	0	0	0
914	MISC. SALES EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL SALES EXPENSE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
ADMINISTRATIVE & GEN EXP														
920	ADMIN & GEN SALARIES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
921	OFFICE SUPPLIES & EXP	0	0	0	0	0	0	0	0	0	0	0	0	0
922	ADMIN EXP TRANS (CR)	0	0	0	0	0	0	0	0	0	0	0	0	0
923	OUTSIDE SERVICES EMPLOYED	0	0	0	0	0	0	0	0	0	0	0	0	0
924	PROPERTY INSURANCE	0	0	0	0	0	0	0	0	0	0	0	0	0
925	INJURIES & DAMAGES	0	0	0	0	0	0	0	0	0	0	0	0	0
926	EMPLOYEE PENSION & BENEFITS	0	0	0	0	0	0	0	0	0	0	0	0	0
928	REGULATORY COMMISSION EXP.	0	0	0	0	0	0	0	0	0	0	0	0	0
930	MISC. GENERAL EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0
931	RENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
932	MAINT OF GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL A & G EXPENSE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
	TOTAL EXPENSE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE B-4

ALLOCATION OF EXPENSES

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

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: xx/xx/xx
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

ORDER NO. 21854
DOCKET NO. 890924-GU
PAGE 25

LINE NO.	DESCRIPTION	ACCOUNT NUMBERS	GROSS AMOUNT	ALLOCATED TO NON-REGULATED		REGULATED AMOUNT	DESCRIPTION OF ALLOCATION METHODS ¹
				PERCENTAGE	AMOUNT		
1			\$0	ERR	\$0	\$0	
2			0	ERR	0	0	
3			0	ERR	0	0	
4			0	ERR	0	0	
5			0	ERR	0	0	
6			0	ERR	0	0	
7			0	ERR	0	0	
	TOTAL		\$0		\$0	\$0	

* ATTACH ADDITIONAL PAGES AS NEEDED TO FULLY EXPLAIN ALLOCATION METHODS.

ORDER NO. 21854
 DOCKET NO. 890924-GU
 PGAE 26

DESCRIPTION OF PROPERTY	ACQUIRED DATE	DISPOSED DATE	CLASSIFICATION ORIGINAL	RECLASSIFICATION ACCOUNT	ORIGINAL AMOUNT RECORDED	ADDITIONS OR (RETIREMENTS)	NET BOOK VALUE OR DISPOSAL DATE	GAIN OR LOSS	AMOUNT ALLOWED PRISON CASES	PRISON CASES TEST YEAR ENDED
-------------------------	---------------	---------------	-------------------------	--------------------------	--------------------------	----------------------------	---------------------------------	--------------	-----------------------------	------------------------------

GAINS AND LOSSES ON PROPERTY

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: XX/XX/XX
 HISTORIC BASE YEAR - 1: XX/XX/XX
 HISTORIC BASE YEAR - 2: XX/XX/XX
 HISTORIC BASE YEAR - 3: XX/XX/XX
 HISTORIC BASE YEAR - 4: XX/XX/XX
 PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

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 PRISON YEARS. LIST AMOUNTS ALLOWED IN PRISON RATE CASES, AND THE HISTORIC YEAR OF SUCH PRISON CASES.

DOCKET NO.:

COMPANY:

FLORIDA PUBLIC SERVICE COMMISSION

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE B-5

GAINS AND LOSSES ON DISPOSITION OF PLANT OR PROPERTY

PAGE 1 OF 1

ORDER NO. 21854
 DOCKET NO. 890924-GU
 PAGE 27

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE B-6

MONTHLY DEPRECIATION EXPENSE FOR THE HISTORIC BASE YEAR - 12 MONTHS

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: XX/XX/XX
 PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

LINE NO.	A/C NO.	DESCRIPTION	% RATE	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	TOTAL DEPRECIATION
1	362	GAS HOLDERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	375	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	376	RAINS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	377	COMPRESSOR STAT EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	378	MEAS & REG STATION EQUIP-GE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	379	MEAS & REG STATION EQUIP-GA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	380	SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	381	METERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	382	METER INSTALLATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	383	HOUSE REGULATORS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	384	HOUSE REG-INST	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	385	IND MEAS & REG STAT EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	386	OTHER PROP ON CUST PREMISES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	386.01	OTHER PROP-CUST PREN-A/C&D	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	391	OFFICE FURN & EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	391.01	COMPUTER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	392.01	AUTO & TRUCK-UP TO 1/2 TON	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	392.02	TRUCKS-OVER 1/2 TON	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	392.03	AIRCRAFT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	392.04	OTHER TRANSPORTATION EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	393	STORES EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	394	TOOLS, SHOP, GARAGE EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	395	LABORATORY EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	397	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	398	MISC EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	399	OTHER TANG PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30		TOTAL DEPRECIABLE PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0

NOTE: DEPRECIATION RATES APPROVED PER ORDER NO. DOCKET NO.

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE B-7

AMORTIZATION/RECOVERY SCHEDULE FOR THE HISTORIC BASE YEAR - 12 MONTHS

PAGE 1 OF 1

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: XX/XX/XX
 PERSON RESPONSIBLE FOR THE CONTENT
 OF THIS PAGE:

COMPANY:

DOCKET NO.:

LINE NO.	ACCT SUB-ACCT NO.	PLANT ACCOUNT TITLE	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	TOTAL AMORT/REC EXPENSE

TOTAL AMOUNT OF AMORTIZATION/RECOVERY:

EFFECTIVE DATE:

AMORTIZATION/RECOVERY PERIOD:

REASON:

FILED MINIMUM FILING REQUIREMENTS SCHEDULE B-B

ALLOCATION OF DEPRECIATION/AMORTIZATION EXPENSE - COMMON PLANT

PAGE 1 OF 1

IDA 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 A-B

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: xx/xx/xx
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

ANY:

ET NO.:

ORDER NO. 21854
DOCKET NO. 890924-GU
PAGE 29

A/C NO.	DESCRIPTION	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	12 MONTH TOTAL
301	ORGANIZATION	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
302	FRANCHISES & CONSENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
303	MISC. INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
375	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
390.02	LEASEHOLD IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
391	OFFICE FURN & EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
392.01	AUTOS & TRUCKS (TO 1/2 TON)	0	0	0	0	0	0	0	0	0	0	0	0	0
392.02	AUTOS & TRUCKS	0	0	0	0	0	0	0	0	0	0	0	0	0
394	TOOL, SHOP, & GARAGE EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
397	COMPUTER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
398	MISC EQUIP (SPECIFY)	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0

	12 MONTH TOTAL	NONUTILITY %	12 MONTH NON-UTILITY	METHOD OF ALLOCATION
301	0	ERR	0	
302	0	ERR	0	
303	0	ERR	0	
375	0	ERR	0	
387	0	ERR	0	
390	0	ERR	0	
390.02	0	ERR	0	
391	0	ERR	0	
392.01	0	ERR	0	
392.02	0	ERR	0	
394	0	ERR	0	
396	0	ERR	0	
397	0	ERR	0	
398	0	ERR	0	
TOTAL	\$ 0		\$ 0	

RECONCILIATION OF TOTAL INCOME TAX PROVISION

STATE 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: xx/xx/xx
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

DATE:

FILE NO.:

ORDER NO. 21854
DOCKET NO. 8909224-GU
PAGE 30

LINE NUMBER	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	CURRENT INCOME TAX EXPENSE	B-10	\$ 0	\$ 0	\$ 0
2	DEFERRED INCOME TAX EXPENSE		0	0	0
3	ITC REALIZED THIS YEAR	A-9	0	0	0
4	ITC AMORTIZATION (3A ITC AND IRC 46(f)(2))	A-9	0	0	0
5	PARENT DEBT ADJUSTMENT	B-12	0	0	0
6	TOTAL INCOME TAX EXPENSE		\$ 0	\$ 0	\$ 0

ORDER NO. 21854
 DOCKET NO. 890924-GU
 PAGE 31

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE B-10

STATE AND FEDERAL INCOME TAX CALCULATION - CURRENT

PAGE 1 OF 1

ARIZONA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: xx/xx/xx
 PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

PROJECT NO.:

LINE NUMBER	DESCRIPTION	AMOUNT		*DETAIL OF ADJUSTMENTS TO TAXABLE INCOME LINE 5	AMOUNT
1	NET UTILITY OPERATING INCOME		\$ 0	1) TAX DEPRECIATION / AMORTIZATION OVER BOOK	0
2	ADD INCOME TAX ACCOUNTS		0	2)	0
3	LESS INTEREST CHARGES (FROM B-11)		0	3)	0
4	TAXABLE INCOME PER BOOKS		0	TOTAL ADJUSTMENTS	\$ 0
5	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)*		0		
6	TAXABLE INCOME		0		
7	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)*		0		
8	STATE TAXABLE INCOME		0	*DETAIL OF ADJUSTMENTS TO STATE TAXABLE INCOME LINE 7	
9	INCOME TAX (5.5% OR APPLICABLE RATE OF LINE 8)	0			
10	EMERGENCY EXCISE CREDITS	0			
11		0			
12	STATE TAX - CURRENT (PER TAX RETURN)	0	0	1)	0
				2)	0
				3)	0
13	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL)*		0	TOTAL ADJUSTMENTS	\$ 0
14	FEDERAL TAXABLE INCOME (LINE 6 - LINE 12 +/- LINE 13)		0		
15	FEDERAL INCOME TAX RATE (34% OR APPLICABLE RATE)		34%		
16	FEDERAL INCOME TAX BEFORE CREDITS		0		
17	LESS: ITC REALIZED		0		
18	FEDERAL TAX - CURRENT (PER TAX RETURN)		\$ 0	*DETAIL OF ADJUSTMENTS TO FEDERAL TAXABLE INCOME LINE 13	
19	SUMMARY: STATE TAX - CURRENT		0	1)	0
20	FEDERAL TAX - CURRENT		0	2)	0
				3)	0
21	TOTAL CURRENT INCOME TAX EXPENSE		\$ 0	TOTAL ADJUSTMENTS	\$ 0

INTEREST IN TAX EXPENSE CALCULATION

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMOUNT OF INTEREST EXPENSE USED TO CALCULATE NET OPERATING INCOME TAXES ON SCHEDULE NO. B-9. 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: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

ACCOUNT NO.:

ORDER NO. 21854
DOCKET NO. 890924-GU
PAGE 32

INTEREST IN TAX EXPENSE CALCULATION

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	INTEREST ON LONG-TERM DEBT	\$ 0	\$ 0	\$ 0
2	AMORTIZATION OF DEBT PREMIUM, DISC. AND EXPENSE NET	0	0	0
3	INTEREST ON SHORT-TERM DEBT	0	0	0
4	OTHER INTEREST EXPENSE	0	0	0
5	AFUDC	0	0	0
6	ITC INTEREST SYNCHRONIZATION (IRC 46 (f)(2) ONLY - SEE * BELOW)	0	0	0
7	TOTAL USED FOR TAX CALCULATION (TO B-10)	\$ 0	\$ 0	\$ 0

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

BALANCES FROM SCHEDULE C-1	AMOUNT	RATIO	COST	TOTAL WEIGHTED COST	DEBT ONLY WEIGHTED COST
8 LONG-TERM DEBT	\$ 0	0.00%	0.00%	0.00%	0.00%
9 SHORT-TERM DEBT	0	0.00%	0.00%	0.00%	0.00%
10 PREFERRED STOCK	0	0.00%	0.00%	0.00%	---
11 COMMON EQUITY	0	0.00%	0.00%	0.00%	---
12 TOTAL	0	0.00%		0.00%	
13 ITCs	0				
14 WEIGHTED DEBT COST (FROM LINE 12)	0.00%				
15 INTEREST ADJUSTMENT (TO LINE 6)	\$ 0				

ORDER NO. 21854
 DOCKET NO. 890924-GU
 PAGE 33

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE B-12

PARENT(S) DEBT INFORMATION

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR MEMBERS OF A CONSOLIDATED GROUP, PROVIDE INFORMATION
 REQUIRED TO ADJUST INCOME TAX EXPENSE BY REASON OF INTEREST EXPENSE
 OF PARENT(S) THAT MAY BE INVESTED IN THE EQUITY OF THE APPLICANT.
 IF A 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: XX/XX/XX
 PERSON RESPONSIBLE FOR THE CONTENT
 OF THIS PAGE:

COMPANY:

DOCKET NO.:

LINE NO.	AMOUNT	PERCENT OF CAPITAL	COST RATE	WEIGHTED COST	WEIGHTED COST OF DEBT
1	0	0.00%	0.00%	0.00%	
2	0	0.00%	0.00%	0.00%	
3	0	0.00%	0.00%	0.00%	
4	0	0.00%	0.00%	0.00%	
5	0	0.00%	0.00%	0.00%	
6	0	0.00%	0.00%	0.00%	
7	0	0.00%	0.00%	0.00%	
8	0	0.00%	0.00%	0.00%	
9	0	0.00%			0

10 WEIGHTED COST OF PARENT DEBT x 37.63% (OR APPLICABLE CONSOLIDATED TAX RATE) x EQUITY OF SUBSIDIARY

IDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: xx/xx/xx
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

ANY:

ET NO.:

OTHER TAXES FOR THE HISTORICAL BASE YEAR ENDED xx/xx/xx

LINE NO.	TYPE OF TAX	(1) RATE	(2) TAX BASIS (\$)	(3) TOTAL AMOUNT (1 X 2)	(4) JURISDICTIONAL		(5) AMOUNT	(6) AMOUNT CHARGED TO OPERATING EXPENSES
					FACTOR	AMOUNT		
1	FEDERAL UNEMPLOYMENT						0	
2	STATE UNEMPLOYMENT						0	
3	FICA						0	
4	FEDERAL VEHICLE						0	
5	STATE INTANGIBLE						0	
6	UTILITY ASSESSMENT FEE						0	
7	PROPERTY						0	
8	GROSS RECEIPTS						0	
9	FRANCHISE FEE						0	
10	OCCUPATIONAL LICENSE						0	
11	OTHER (PLEASE LIST)						0	

ORDER NO. 21854
DOCKET NO. 890924-GU
PAGE 34

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE B-14

TRANSACTIONS WITH AFFILIATED COMPANIES

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

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: XX/XX/XX PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

NAME:

SET NO.:

ORDER NO. 21854
DOCKET NO. 890924-GU
PAGE 35

TRANSACTIONS WITH AFFILIATED COMPANIES XX/XX/XX

NAME OF COMPANY OR RELATED PARTY	RELATION TO UTILITY	TYPE OF SERVICE PROVIDED OR RECEIVED	EFFECTIVE CONTRACT DATE	CHARGE OR (CREDIT) DURING YEAR		ALLOCATION METHOD USED TO ALLOCATE CHARGES BETWEEN COMPANIES
				AMOUNT	ACCOUNT NO.	
				\$0		
				0		
				0		
				0		
				0		
				0		
				0		
				0		
				0		
		TOTAL NET AMOUNT		\$0		

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: xx/xx/xx
 HISTORIC BASE YR - 1: xx/xx/xx
 HISTORIC BASE YR - 2: xx/xx/xx
 HISTORIC BASE YR - 3: xx/xx/xx
 PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

PARTY:

KEY NO.:

ORDER NO. 21854
 DOCKET NO. 890924-gu
 page 36

INCREASE IN WAGES AND SALARY BY GROUP	PRIOR YEAR	PRIOR YEAR	PRIOR YEAR	HISTORIC BASE YEAR
SUPERVISORY	0.00%	0.00%	0.00%	0.00%
UNION	0.00%	0.00%	0.00%	0.00%
OPERATIONS	0.00%	0.00%	0.00%	0.00%
TOTAL INCREASE	0.00%	0.00%	0.00%	0.00%
CHANGE IN CPI FROM PREVIOUS YEAR	0.00%	0.00%	0.00%	0.00%
DIFFERENCE BETWEEN INCREASE IN WAGES AND SALARIES AND CPI	0.00%	0.00%	0.00%	0.00%

RIDA 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: XX/XX/XX
 PRIOR RATE CASE BASE YR: XX/XX/XX
 PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

PARTY:

KEY NO.:

ORDER NO. 21854
 DOCKET NO. 890924-GU
 PAGE 37

LINE NO.	FUNCTION	COL 1 HISTORIC BASE YEAR TOTAL COMPANY PER BOOKS (MFR B-1) (THIS FILING)	COL 2 O & M ADJUSTMENTS (MFR B-2) (THIS FILING)	COL 3 ADJUSTED HISTORIC BASE YEAR O & M (MFR B-1) (THIS FILING)	COL 4 19__ BASE YEAR ADJUSTED O & M (MFR B-10) (PRIOR CASE)	COL 5 COMPOUND MULTIPLIER (MFR B-19)	COL 6 HISTORIC BASE YEAR BENCHMARK (COL 4 X 5)	COL 7 BENCHMARK VARIANCE (MFR B-20) (COL 6 - 5)
1	DISTRIBUTION OPERATIONS	\$0	\$0	\$0	\$0	0.0000	\$0	\$0
2	DISTRIBUTION MAINTENANCE	0	0	0	0	0.0000	0	0
3	CUSTOMER ACCOUNTS	0	0	0	0	0.0000	0	0
4	CUSTOMER SVCE & INFORMATION	0	0	0	0	0.0000	0	0
5	SALES EXPENSE	0	0	0	0	0.0000	0	0
6	ADMINISTRATIVE & GENERAL	0	0	0	0	0.0000	0	0
7	PROD. & LOCAL STORAGE	0	0	0	0	0.0000	0	0
8	TOTAL	\$0	\$0	\$0	\$0		\$0	\$0

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: XX/XX/XX
 PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

PARTY:

KEY NO.:

ORDER NO. 21854
 DOCKET NO. 890924-GU
 PAGE 38

LINE NO.	FUNCTION	ADJUSTMENT	EXPLANATION
1	DISTRIBUTION OPERATIONS	\$0	
2	DISTRIBUTION MAINTENANCE	0	
3	CUSTOMER ACCOUNTS	0	
4	CUSTOMER SVCE. & INFORMATION	0	
5	SALES EXPENSE	0	
6	ADMINISTRATIVE & GENERAL	0	
7	PROD. & LOCAL STORAGE	0	
8	TOTAL	\$0	

IDA 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: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

ANY:

ET NO.:

ORDER NO. 21854
DOCKET NO. 890924-GU
PAGE 39

LINE NO.	FUNCTION	BASE YEAR ACTUAL O&M	ADJUSTMENTS FOR NON-BASE RATE EXPENSE RECOVERIES	BASE YEAR ADJUSTED O&M	EXPLANATION
1	DISTRIBUTION OPERATIONS	\$0	\$0	\$0	
2	DISTRIBUTION MAINTENANCE	0	0	\$0	
3	CUSTOMER ACCOUNTS	0	0	\$0	
4	CUSTOMER SVCE & INFORMATN	0	0	\$0	
5	SALES EXPENSE	0	0	\$0	
6	ADMINISTRATIVE & GENERAL	0	0	\$0	
7	PROD. & LOCAL STORAGE	0	0	\$0	
8	TOTAL	\$0	\$0	\$0	

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HIS BASE YR LAST CASE: xx/xx/xx
 HIS BASE YR THIS FILING: xx/xx/xx
 PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

PNWT:

NET NO.:

ORDER NO. 21854
 DOCKET NO. 890924-GU
 PAGE 40

YEAR	TOTAL CUSTOMERS			AVERAGE CPI			INFLATION & GROWTH COMPOUND MULTIPLIER
	AMOUNT	% INCREASE	A COMPOUND MULTIPLIER	AMOUNT	% INCREASE	B COMPOUND MULTIPLIER	(A X B)
19xx	0		1.0000	0		1.0000	1.0000
19xx	0	ERR	ERR	0	ERR	ERR	ERR
19xx	0	ERR	ERR	0	ERR	ERR	ERR
19xx	0	ERR	ERR	0.0	ERR	ERR	ERR

ORDER NO. 21854
DOCKET NO. 890924-GU
PAGE 41

IFIED MINIMUM FILING REQUIREMENTS SCHEDULE B-20

O & M BENCHMARK VARIANCE BY FUNCTION

PAGE 1 OF

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HIS BASE YR LAST CASE: XX/XX/XX
HIS BASE YR THIS FILING: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

PARTY:

SET NO.:

FERC ACCOUNTS: _____

FERC FUNCTIONAL GROUP: _____

	AMOUNT
TEST YEAR ADJUSTED REQUEST BENCHMARK	\$0
VARIANCE TO JUSTIFY	\$0

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REPORTED	BENCHMARK VARIANCE	JUSTIFICATION # ON PAGE #

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

REPORTING SCHEDULES: B-16

RECAP SCHEDULES:

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE C-1

COST OF CAPITAL - 13-MONTH AVERAGE

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

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 THIS CURRENT FILING & THE HISTORIC BASE YEAR OR TEST YEAR OF THE LAST RATE CASE.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: XX/XX/XX
 PRIOR RATE CASE YR: XX/XX/XX
 PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

LINE NO.	CLASS OF CAPITAL (1)	LAST RATE CASE - TEST YEAR OR HISTORIC BASE YEAR ENDED XX/XX/XX						PRESENT FILING - HISTORIC BASE YEAR ENDED XX/XX/XX						
		DOLLARS (2)		RATIO (3)		WEIGHTED COST		AMOUNT PER BOOKS (8)	ADJUSTMENTS		NET (11)	RATIO (12)	COST RATE (13)*	WEIGHTED COST (14)
		REQUESTED (4)	APPROVED (5)	REQUESTED (4)	APPROVED (5)	SPECIFIC (9)	PRORATA (10)							
1	COMMON EQUITY	\$0	ERR	0.00%	0.00%	ERR	ERR	\$0	\$0	\$0	\$0	ERR	0.00%	ERR
2	LONG TERM DEBT	0	ERR	0.00%	0.00%	ERR	ERR	0	0	0	0	ERR	0.00%	ERR
3	SHORT TERM DEBT	0	ERR	0.00%	0.00%	ERR	ERR	0	0	0	0	ERR	0.00%	ERR
4	PREFERRED STOCK	0	ERR	0.00%	0.00%	ERR	ERR	0	0	0	0	ERR	0.00%	ERR
5	CUSTOMER DEPOSITS	0	ERR	0.00%	0.00%	ERR	ERR	0	0	0	0	ERR	0.00%	ERR
6	TAX CROTS - 0 COST	0	ERR	0.00%	0.00%	ERR	ERR	0	0	0	0	ERR	0.00%	ERR
7	TX CROTS - WTD CST	0	ERR	0.00%	0.00%	ERR	ERR	0	0	0	0	ERR	0.00%	ERR
8	ACCUM DEFERRED INC TAXES - 0 COST	0	ERR	0.00%	0.00%	ERR	ERR	0	0	0	0	ERR	0.00%	ERR
9	OTHER (EXPLAIN)	0	ERR	0.00%	0.00%	ERR	ERR	0	0	0	0	ERR	0.00%	ERR
10	TOTAL	\$0	ERR			ERR	ERR	\$0	\$0	\$0	\$0	ERR		ERR

* THE COST RATE FOR COMMON EQUITY SHALL BE THE COMPANY PROPOSED RATE.

ORDER NO. 21854
 DOCKET NO. 890924-GU
 PAGE 43

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE C-2

LONG-TERM DEBT OUTSTANDING

PAGE 1 OF 2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS, AS SPECIFIED, OF EACH OUTSTANDING
 ISSUE OF LONG-TERM DEBT, ON A 13 MONTH AVERAGE BASIS, FOR THE
 HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: XX/XX/XX
 PERSON RESPONSIBLE FOR THE CONTENT
 OF THIS PAGE:

COMPANY:

DOCKET NO.:

LINE NO.	ISSUE DATE (1)	ISSUE DATE (2)	MATURITY DATE (3)	PRINCIPAL OUTSTANDING (4)	(PREMIUM) DISCOUNT (5)	ISSUING EXPENSE (6)	NET (5)+(4) (7)	LIFE (YEARS) (8)	AMORTIZATION (7)/(8) (9)	INTEREST (10)	ANNUAL TOTAL COST (9)+(10) (11)
1									ERR		ERR
2									ERR		ERR
3									ERR		ERR
4									ERR		ERR
5									ERR		ERR
6									ERR		ERR
7									ERR		ERR
8									ERR		ERR
9									ERR		ERR
10									ERR		ERR
11									ERR		ERR
12									ERR		ERR
13									ERR		ERR
14									ERR		ERR
15									ERR		ERR
16	TOTAL			\$0	\$0	\$0	\$0		ERR	\$0	ERR
17	UNAMORTIZED PREMIUM, DISCOUNT, AND ISSUE EXPENSE										
18	NET			\$0							
19	EMBEDDED COST OF LONG-TERM DEBT (11)/(4)			ERR							

ORDER NO. 21854
DOCKET NO. 890924-CU
PAGE 44

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE C-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: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT
OF THIS PAGE:

COMPANY:

DOCKET NO.:

NARRATIVE EXPLANATION:

YEAR

GENERAL REDEMPTION PRICE* (%)

SPECIAL REDEMPTION PRICE* (%)

* IF REDEEMED DURING THE 12 MONTH PERIOD ENDING MONTH DATE

ORDER NO. 21854
DOCKET NO. 890924-GU
PAGE 45

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE C-3

SHORT TERM DEBT

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: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT
OF THIS PAGE:

COMPANY:

DOCKET NO.:

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)
					ERR
					ERR
					ERR
					ERR
					ERR
					ERR
					ERR
					ERR
					ERR
					ERR
					ERR
					ERR
					ERR
					ERR
					ERR
					ERR

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS, AS SPECIFIED, OF PREFERRED STOCK
ON A 13 MONTH AVERAGE BASIS FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT
OF THIS PAGE:

PARTY:

INVESTMENT NO.:

ORDER NO. 21854
DOCKET NO. 890924-GU
PAGE 46

LINE NO.	ISSUE (1)	ISSUE DATE (2)	CALL PROVISIONS OR SPECIAL RESTRICTIONS (3)	PRINCIPAL AMOUNT OUTSTANDING (4)	DISCOUNT OR PREMIUM ASSOCIATED WITH (4) (5)	ISSUING EXPENSE ASSOCIATED WITH (4) (6)	NET PROCEEDS (4)+(5)-(6) (7)	COUPON RATE (8)	DOLLAR DIVIDENDS (8 X 4) (9)	EFFECTIVE COST RATE (9)/(7) (10)
1										ERR
2										ERR
3										ERR
4										ERR
5										ERR
6										ERR
7										ERR
8										ERR
9										ERR
TOTAL				\$0	\$0	\$0	\$0		\$0	ERR

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE C-5

COMMON STOCK ISSUES - ANNUAL DATA

PAGE 1 OF 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:
HISTORIC BASE YEAR DATA: XX/XX/XX
HISTORIC BASE YR - 1: XX/XX/XX
HISTORIC BASE YR - 2: XX/XX/XX
HISTORIC BASE YR - 3: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT
OF THIS PAGE:

COMPANY:

DOCKET NO.:

LINE NO.	METHOD OF ISSUE (1)	PRICE PER SHARE (2)	SHARES ISSUED (3)	GROSS PROCEEDS (2)(3) (4)	ISSUE EXPENSE (5)	NET PROCEEDS (4)-(5) (6)	NET PROCEEDS PER SHARE (6)/(3) (7)	TOTAL SHARES OUTSTANDING (8)
1	BEGINNING BALANCE					\$0	ERR	
2	ISSUE FOR YEAR 19XX					\$0	ERR	
3						\$0	ERR	
4						\$0	ERR	
5						\$0	ERR	
6						\$0	ERR	
7						\$0	ERR	
8						\$0	ERR	
9						\$0	ERR	
10						\$0	ERR	
11						\$0	ERR	
12						\$0	ERR	
13						\$0	ERR	
14						\$0	ERR	
15						\$0	ERR	
16	END OF YEAR BALANCE					\$0	ERR	

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: XX/XX/XX
 PERSON RESPONSIBLE FOR THE CONTENT
 OF THIS PAGE:

CUSTOMER DEPOSITS

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE C-6

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:

DOCKET NO.:

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.

LINE NO.	MONTH & YEAR (1)	CUSTOMER DEPOSITS (2)	CUSTOMER DEPOSITS (3)	INACTIVE CUSTOMER DEPOSITS (4)	TOTAL CUSTOMER DEPOSITS (2)+(3)+(4) (5)	INTEREST EXPENSE (2)*(_)/12 (6)	INTEREST EXPENSE (3)*(_)/12 (7)	TOTAL INTEREST (6)+(7) (8)
1	XX/XX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	XX/XX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	XX/XX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	XX/XX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	XX/XX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	XX/XX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	XX/XX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	XX/XX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	XX/XX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	XX/XX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	XX/XX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	XX/XX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	XX/XX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14			12-MONTH AVG.		\$0	12-MONTH TOTAL	\$0	\$0
15			EFFECTIVE INTEREST RATE		ERR			

NARRATIVE DESCRIPTION:

ORDER NO. 21854
 DOCKET NO. 890924-GU
 PAGE 49

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE C-7

RECONCILIATION OF AVERAGE CAPITAL STRUCTURE TO AVERAGE JURISDICTIONAL RATE BASE

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: RECONCILE THE TOTAL CAPITAL STRUCTURE TO THE 12 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: XX/XX/XX
 PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

YEAR ENDED XX/XX/XX

LINE NO.	TOTAL COMPANY CAPITAL STRUCTURE		RECONCILING ADJUSTMENTS*			RECONCILED CAPITAL STRUCTURE**	
	COMPONENT	PER BOOKS	RECONCILING ITEMS	SPECIFIC	PRORATA	COMPONENT	ADJUSTED
1	COMMON EQUITY	\$0		\$0	\$0	COMMON EQUITY	\$0
2	LONG TERM DEBT	0				LONG TERM DEBT	0
3	SHORT TERM DEBT	0				SHORT TERM DEBT	0
4	CUSTOMER DEPS.	0				CUSTOMER DEPS.	0
5	ITC	0				ITC	0
6	DEFERRED TAXES	0				DEFERRED TAXES	0
7	OTHER (EXPLAIN)	0				OTHER (EXPLAIN)	0
8	TOTAL	\$0				TOTAL	\$0

* LIST CORRESPONDING ADJUSTMENTS TO RATE BASE

** THIS SCHEDULE MUST EQUAL JURISDICTIONAL RATE BASE

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE D-1

COST OF SERVICE

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: XX/XX/XX
 PROJECTED TEST YEAR: XX/XX/XX
 PERSON RESPONSIBLE FOR THE CONTENT
 OF THIS PAGE:

COMPANY:

DOCKET NO.:

LINE NO.	RESIDENTIAL	GENERAL SERVICE COMMERCIAL	ETC	ETC	ETC	ETC	ETC	ETC	ETC	TOTAL
1 NO. OF BILLS	0	0	0	0	0	0	0	0	0	0
2 THERM SALES	0	0	0	0	0	0	0	0	0	0
3 UNBILLED THERM SALES	0	0	0	0	0	0	0	0	0	0
4 TOTAL THERM SALES	0	0	0	0	0	0	0	0	0	0
5 CUSTOMER CHARGE REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 BASE NON-FUEL REVENUE	0	0	0	0	0	0	0	0	0	0
7 UNBILLED BASE NON-FUEL REVENUE	0	0	0	0	0	0	0	0	0	0
8 TOTAL BASE NON-FUEL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 FUEL REVENUE	0	0	0	0	0	0	0	0	0	0
10 UNBILLED FUEL REVENUE	0	0	0	0	0	0	0	0	0	0
11 TOTAL FUEL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12 OTHER REVENUE (1)	0	0	0	0	0	0	0	0	0	0
13 TOTAL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

(1) OTHER REVENUE:

SERVICE CHARGES	\$0
SALES TAX COMMISSION	0
RENTS	0
ITEM	0
TOTAL	\$0

RECONCILING ITEMS:

ITEM	0
ITEM	0
ITEM	0
TOTAL REVENUE (PER SCHEDULE C-3)	\$0

ORDER NO. 21854
 DOCKET NO. 890924-GU
 PAGE 51

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE D-2

COST OF SERVICE

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: XX/XX/XX
 PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

SYSTEM MONTHLY SALES

(THERMS)

YEARS ENDED - 19XX - 19XX

MONTH	PRIOR YEAR	PRIOR YEAR	PRIOR YEAR	HISTORIC BASE YEAR
1	0	0	0	0
2	0	0	0	0
3	0	0	0	0
4	0	0	0	0
5	0	0	0	0
6	0	0	0	0
7	0	0	0	0
8	0	0	0	0
9	0	0	0	0
10	0	0	0	0
11	0	0	0	0
12	0	0	0	0
TOTAL	0	0	0	0

CONTRIBUTION TO THE SYSTEM PEAK MONTH SALES BY RATE CLASS

RATE CLASS	PRIOR YEAR	PRIOR YEAR	PRIOR YEAR	HISTORIC BASE YEAR
RESIDENTIAL	0	0	0	0
COMMERCIAL	0	0	0	0
ETC	0	0	0	0
ETC	0	0	0	0
ETC	0	0	0	0
TOTAL	0	0	0	0

(TOTAL EQUALS THE PEAK MONTH SALES SHOWN ABOVE)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE FOLLOWING INFORMATION CONCERNING
PENSION COST FOR THE TEST PERIOD.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT
OF THIS PAGE:

COMPANY:

DOCKET NO.:

ORDER NO. 21854
DOCKET NO. 890924-GU
PAGE 52

PENSION COST	AMOUNT
SERVICE COST	0
INTEREST COST	0
ACTUAL RETURN ON ASSETS	0
NET AMORTIZATION AND DEFERRAL	0
AMORTIZATION OF TRANSITION ASSET (OBLIGATION)	0
TOTAL NET PERIODIC PENSION COST	0

FOR 19XX:

EXPECTED RETURN ON ASSETS	\$0
ASSUMED RATE OF RETURN ON PLAN ASSETS	0.00%
AMORTIZATION OF TRANSITION ASSET OR OBLIGATION	0
PERCENT OF PENSION COST CAPITALIZED	0.00%
DOLLAR AMOUNT OF PENSION COST INCLUDED IN ACCOUNT 926	0

AS OF 12/31/XX:

ACCUMULATED BENEFIT OBLIGATION	0
PROJECTED BENEFIT OBLIGATION	0
VESTED BENEFIT OBLIGATION	0
ASSUMED DISCOUNT RATE (SETTLEMENT RATE)	0.00%
ASSUMED RATE FOR SALARY INCREASES	0.00%
FAIR VALUE OF PLAN ASSETS	0
MARKET RELATED VALUE OF ASSETS	0
BALANCE IN WORKING CAPITAL - ACCOUNT _____	0

FOR 19XX:

MINIMUM REQUIRED CONTRIBUTION PER TRS	0
MAXIMUM ALLOWABLE CONTRIBUTION PER TRS	0
ACTUAL CONTRIBUTIONS MADE TO THE TRUST FUND	0
ACTUARIAL ATTRIBUTION APPROACH USED FOR FUNDING	0
ASSUMED DISCOUNT RATE FOR COMPUTING FUNDING	0.00%
ALLOCATION METHOD USED TO ASSIGN COSTS, IF YOU ARE NOT THE SOLE PARTICIPANT IN THE PLAN. ATTACH RELEVANT PROCEDURES.	0