

FLORIDA PUBLIC SERVICE

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ECONOMIC REGULATION

**ANNUAL REPORT OF
NATURAL GAS UTILITIES**

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DATE: 5/31/01
BY: [illegible]

CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION

(EXACT NAME OF RESPONDENT)

955 E. 25th ST., HIALEAH, FL 33013-3498

(ADDRESS OF RESPONDENT)

TO THE

FLORIDA PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2000

Officer or other person to whom correspondence should be addressed concerning this report:

Name	Michele Mustillo	Title	Supervisor	Dist. Services
Address #1	Elizabethtown Plaza	City	Union	State NJ
Telephone No.	908-289-5000 x 5440			PSC/AFA 20 (4/96)

REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS

To City Gas Company of Florida:

We have audited the balance sheet of City Gas Company of Florida as of December 31, 2000 and 1999, and the related statements of income for the years then ended, and the statements of retained earnings and cash flows for the year ended December 31, 2000, included on pages 10 through 19 of the accompanying Annual Report of Natural Gas Utilities to the Florida Public Service Commission. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As discussed in Note 1, these financial statements were prepared in accordance with the accounting requirements of the Florida Public Service Commission as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities and proprietary capital of City Gas Company of Florida as of December 31, 2000 and 1999, and the results of its operations for the years then ended, and its cash flows for the year ended December 31, 2000, in accordance with the accounting requirements of the Florida Public Service Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

This report is intended solely for the information and use of the board of directors and management of City Gas Company of Florida and for filing with the Florida Public Service Commission and should not be used for any other purposes.


ARTHUR ANDERSEN LLP

New York, New York
February 12, 2001

INSTRUCTIONS FOR FILING THE ANNUAL REPORT OF NATURAL GAS UTILITIES

GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (18 CFR 201) (U.S. of A.). Interpret all accounting words and phrases in accordance with the U.S. of A.
- II. Enter in whole numbers (dollars or Mcf) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important.) The truncating of cents is allowed except on the four basic financial statements where rounding to dollars is required. The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting year, and use for statement of income accounts the current year's amounts.
- III. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
- IV. For any page that is not applicable to the respondent, enter the words "Not Applicable" on the particular page.
- V. Provide a supplemental statement further explaining accounts or pages as necessary. Attach the supplemental statement to the page being supplemented on 8 1/2 by 11 inch paper. Provide the appropriate identification information on the supplemental page, including the title of the page and the page number. Do not change the page numbers.
- VI. Do not make references to reports of previous years or to other reports in lieu of required entries, except as specifically authorized.
- VII. Wherever schedule pages refer to figures from a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation given as to why different figures were used.
- VIII. Report all gas volumes on a pressure base of 14.73 psia and a temperature base of 60° F.

DEFINITIONS

- I. Btu per cubic foot - The total heating value expressed in Btu, produced by the combustion, at constant pressure, of the amount of the gas which would occupy a volume of 1 cubic foot at a temperature of 60° F if saturated with water vapor and under a pressure equivalent to that of 30 inches of mercury at 32° F, and under standard gravitational force (980.665 cm per sec. ²) with air of the same temperature and pressure as the gas, when the products of combustion are cooled to the initial temperature of gas and air when the water formed by combustion is condensed to the liquid state. (Sometimes called gross heating value or total heating value.)
- II. Respondent - The person, corporation, licensee, agency, authority, or other legal entity or instrumentality in whose behalf the report is made.

ANNUAL REPORT OF NATURAL GAS UTILITIES

IDENTIFICATION

01 Exact Legal Name of Respondent NUI Corporation D/B/A City Gas Company of Florida		02 Year of Report Dec 31, 2000
03 Previous Name and Date of Change (if name changed during year)		
04 Address of Principal Office at End of Year (Street, City, State, Zip Code) 955 E. 25th Street, Hialeah, FL 33013-3498		
05 Name of Contact Person Erich Peter	06 Title of Contact Person Manager, Distribution Services	
07 Address of Contact Person (Street, City, State, Zip Code) One Elizabethtown Plaza, Union, NJ 07083		
08 Telephone of Contact Person, Including Area Code (908) 289-5000 x 5432	09 This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) April 30, 2000

ATTESTATION

I certify that I am the responsible accounting officer of

NUI Corporation,

that I have examined the following report; that to the best of my knowledge, information and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above-named respondent in respect to each and every matter set forth therein during the period from January 1, 1997 to December 31, 1997, inclusive.

I also certify that all affiliated transfer prices and affiliated cost allocations were determined consistent with the methods reported to this Commission on the appropriate forms included in this report.

I am aware that Section 837.06, Florida Statutes, provides.

Whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree, punishable as provided in S. 775.082 and S. 775.083.


Date: 05/22/01	Signature: 
Name: A. Mark Abramovic	Title: Senior Vice President, Chief Operating Officer and Chief Financial Officer

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Name of Respondent CITY GAS COMPANY OF FLORIDA A DIVISION OF NUI CORPORATION	For the Year Ended Dec. 31, 2000
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GENERAL INFORMATION

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

A. Mark Abramovic
Senior Vice President, Chief Operating Officer and
Chief Financial Officer
One Elizabethtown Plaza
Union, NJ 07083

2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

NUI Corporation was incorporated in New Jersey on January 29, 1969

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

N/A

4. State the type of utility and nonutility services furnished by respondent during the year in each State in which the respondent operated.

Utility- Distribution of Natural Gas

Non-Utility- Leased Appliances, Merchandising and Jobbing, Propane Sales

City Gas Company of Florida is a division of NUI Corporation (NUI) and operates entirely within Florida. NUI also has operations in North Carolina, Pennsylvania, New York, New Jersey, and Maryland, that are not covered by this report.

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

(1) YES ...Enter the date when such independent accountant was initially engaged: _____

(2) NO X

Name of Respondent CITY GAS COMPANY OF FLORIDA A DIVISION OF NUI CORPORATION	For the Year Ended Dec. 31, 2000
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CONTROL OVER RESPONDENT

1. If any corporation, business trust, or similar organization or combination of such organizations jointly held control over the respondent at end of year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee (s), state name of

trustee (s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.

2. If the above required information is available from the SEC 10K Report Form filing, a specific reference to the report form (i.e. year and company title) may be listed provided the fiscal years for both the 10-K report and this report are compatible.

City Gas Company of Florida is a division of NUI Corporation. NUI is not controlled by any corporation, partnership, business trust or similar organization.

Name of Respondent CITY GAS COMPANY OF FLORIDA A DIVISION OF NUI CORPORATION	For the Year Ended Dec. 31, 2000
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CORPORATIONS CONTROLLED BY RESPONDENT

<p>1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.</p> <p>2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.</p>	<p>3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.</p> <p>4. If the above required information is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be listed in column (a) provided the fiscal years for both the 10-K report and this report are compatible.</p>
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DEFINITIONS

<p>1. See the Uniform System of Accounts for a definition of control.</p> <p>2. Direct control is that which is exercised without interposition of an intermediary.</p> <p>3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.</p> <p>4. Joint control is that in which neither interest can effectively</p>	<p>control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.</p>
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Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
<p>NONE - City Gas Company of Florida is a division of NUI Corporation and does not control, directly or indirectly, any corporation, business trust or similar organization. See footnotes, page 19, for detail of all entities controlled by NUI Corporation.</p>			

OFFICERS

1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policymaking functions.
 2. If a change was made during the year in the incumbent of

any position, show name and total remuneration of the previous incumbent, and date the change in incumbency was made.
 3. Utilities which are required to file the same data with the Securities and Exchange Commission, may substitute a copy of item 4 of Regulation S-K (identified as this page). The substituted page(s) should be the same size as this page.

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	President and Chief Executive Officer	John Kean Jr.	\$571,056
2			
3	Senior Vice President, Chief Operating Officer and		
4	Chief Financial Officer	A. Mark Abramovic	372,626
5			
6	Vice President - NUI Ventures	Michael J. Behan	224,304
7			
8	Vice President - Corp. Development & Treasurer	Robert F. Lurie	221,399
9			
10	Chief Administrative Officer, General Counsel & Secretary	James R. Van Horn	281,475
11			
12	President - NUI Telecom, Inc	Richard M. Boudria	389,400
13			
14	President - NUI Energy Brokers, Inc	Stanley J. Brownell	244,897
15			
16	Vice President - Human Resources	Nathan E. Cagel	197,975
17			
18	Vice President -NUI Environmental Group, Inc	Daniel J. Edwards	143,633
19			
20	Vice President - Distribution Services	Victor A. Fortkiewicz	258,758
21			
22	Vice President and Chief Information Officer (1)	Jacqueline M. Frank	\$57,987
23			
24	Vice President - Sales, Marketing and Customer Care	Richard L. Gruber	\$205,432
25			
26	Vice President - Appliance Business	Rand W. Smith	\$137,827
27			
28	Vice President - Utility Business Services, Inc	Robert L. Williams	\$164,442
	1) Hired October 2000		
29	The Persons named above are the officers of NUI Corporation, of which the respondent is a division.		
30	The salaries reported for each officer above represents the portion of the total salary that was charged or		
31	allocated to the respondent during the reporting period		
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DIRECTORS

1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a) abbreviated titles of the directors who are officers of the respondent.

2. Designate members of the Executive Committee by an asterisk and the Chairman of the Executive Committee by a double asterisk.

Name (and Title) of Director (a)	Principal Business Address (b)	No. of Directors Meetings During Yr. (c)	Fees During Year (d)
CITY GAS COMPANY OF FLORIDA DOES NOT HAVE A BOARD OF DIRECTORS			

SECURITY HOLDERS AND VOTING POWERS

1. Give the names and addresses of the 10 security holders of the respondents who, at the date of the latest closing of the stock book or compilation of the list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.) duration of the trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.

give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent: if contingent, describe the contingency.

3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.

4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants or rights were issued on a prorata basis.

2. If any security other than stock carries voting rights, explain in a supplemental statement of circumstances whereby such security became vested with voting rights and

<p>1. Give date of the latest closing of the stock book prior to the end year, and state the purpose of such closing:</p> <p>December 15, 2000 Dividend payment record date.</p>	<p>2. State the total number of votes cast at the latest general meeting prior to the end of year for the election of directors of the respondents and number of such votes cast by proxy.</p> <table style="width:100%; border: none;"> <tr> <td style="padding-right: 20px;">Total.</td> <td style="text-align: right;">11,224,957</td> </tr> <tr> <td>By Proxy</td> <td style="text-align: right;">11,224,957</td> </tr> </table>	Total.	11,224,957	By Proxy	11,224,957	<p>3. Give the date and place of such meeting:</p> <p>March 27, 2000 One Elizabethtown Plaza Union, NJ</p>
Total.	11,224,957					
By Proxy	11,224,957					

VOTING SECURITIES
Number of votes as of (date): March 27, 2000

Line No.	Name (Title) and Address of Security Holder (a)	Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes of all voting securities	12,979,793	12,979,793		
5	TOTAL number of security holders	5,670	5,670		
6	TOTAL votes of security holders listed below				
7	<p>8 Detail of security holders is not available.</p> <p>9</p> <p>10</p> <p>11</p> <p>12</p> <p>13</p> <p>14</p> <p>15</p> <p>16</p> <p>17</p> <p>18</p> <p>19</p> <p>20</p> <p>21</p> <p>22 NOTE: This information relates to NUI Corporation, of which respondent is a division.</p> <p>23</p> <p>28</p> <p>29</p> <p>30</p> <p>31</p> <p>32</p> <p>33</p>				

IMPORTANT CHANGES DURING THE YEAR

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none" "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important information to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.

2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give name of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.

3. Purchase or sale of an operating unit or system: Give brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.

4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.

5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases,

development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements etc.

6. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, including ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Give reference to Commission authorization if any was required.

7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.

8. State the estimated annual effect and nature of any important wage scale changes during the year.

9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.

10. State briefly the status of any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on page 8, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.

11. Estimate increase or decrease in annual revenues due to important rate changes: State effective rate and approximate amount of increase or decrease from each revenue classification. State the number of customers affected.

12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by instruction 1 to 11 above, such notes may be attached to this page.

1. None

2. None

3. None

4. None

5. None

6. None

7. None

8. No material changes.

9. None

10. No material transactions.

11. On January 16, 2001 City Gas Company of Florida received approval from the Florida Public Service Commission (FPSC) to increase its annual base rates by \$5.13 million. This increase includes an interim increase of \$1.64 million that was approved by the FPSC in October 2000. See the attached schedule for details of the rate changes by individual customer class.

12. N/A

Name of Respondent CITY GAS COMPANY OF FLORIDA A DIVISION OF NUI CORPORATION				For the Year Ended Dec. 31, 2000	
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	
1	UTILITY PLANT				
2	Utility Plant (101-106, 114)	20-21	\$188,438,795	\$190,341,432	
3	Construction Work in Progress (107)	20-21	1,350,169	5,075,098	
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		189,788,964	195,416,530	
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	20-21	74,688,954	80,082,120	
6	Net Utility Plant (Enter Total of line 4 less 5)		115,100,010	115,334,410	
7	Utility Plant Adjustments (116)	19			
8	Gas Stored (117.1, 117.2, 117.3, 117.4)	-			
9	OTHER PROPERTY AND INVESTMENTS				
10	Nonutility Property (121)	-	26,363,974	27,567,941	
11	(Less) Accum. Prov. for Depr. and Amort. (122)	-	14,411,535	16,240,137	
12	Investments in Associated Companies (123)	-			
13	Investment in Subsidiary Companies (123.1)	-			
14	Other Investments (124)	-			
15	Special Funds (125-128)	-	30,188	29,959	
16	TOTAL Other Property and Investments (Total of lines 10 through 15)		11,982,627	11,357,763	
17	CURRENT AND ACCRUED ASSETS				
18	Cash (131)	-	715,088	75,077	
19	Special Deposits (132-134)	-			
20	Working Funds (135)	-	10,405	2,492	
21	Temporary Cash Investments (136)	-			
22	Notes Receivable (141)	-	7,950	0	
23	Customer Accounts Receivable (142)	-	11,547,254	13,806,329	
24	Other Accounts Receivable (143)	-	333,351	395,740	
25	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	-	(79,659)	(341,645)	
26	Notes Receivable from Associated Companies (145)	-			
27	Accounts Receivable from Assoc. Companies (146)	-	0	0	
28	Fuel Stock (151)	-			
29	Fuel Stock Expense Undistributed (152)	-			
30	Residuals (Elec) and Extracted Products (Gas) (153)	-			
31	Plant Material and Operating Supplies (154)	-	951,436	504,647	
32	Merchandise (155)	-	528,071	470,818	
33	Other Material and Supplies (156)	-			
34	Stores Expenses Undistributed (163)	-			
35	Gas Stored Undgrd. & Liq. Nat. Gas Stored (164.1-164.3)	-			
36	Prepayments (165)	32	399,125	1,533,508	
37	Advances for Gas (166-167)	-			
38	Interest and Dividends Receivable (171)	-			
39	Rents Receivable (172)	-			
40	Accrued Utility Revenues (173)	-			
41	Miscellaneous Current and Accrued Assets (174)	-			
42	TOTAL Current and Accrued Assets (Enter Total of lines 18 through 41)		14,413,020	16,446,966	
43	DEFERRED DEBITS				
44	Unamortized Debt Expense (181)	-	443,052	734,218	
45	Extraordinary Property Losses (182.1)	32			
46	Unrecovered Plant and Regulatory Study Costs (182.2)	32			
47	Other Regulatory Assets (182.3)	33	2,025,925	1,234,391	
48	Prelim. Survey and Investigation Charges (Gas) (183.1, 183.2)	-			
49	Clearing Accounts (184)	-			
50	Temporary Facilities (185)	-			
51	Miscellaneous Deferred Debits (186)	34	2,255,270	2,284,599	
52	Def. Losses from Disposition of Utility Plant. (187)	-			
53	Research, Devel. and Demonstration Expend. (188)	-			
54	Unamortized Loss on Reacquired Debt (189)	-	99,538	56,879	
55	Accumulated Deferred Income Taxes (190)	35	860,929	723,709	
56	Unrecovered Purchased Gas Costs (191)	-	(612,537)	5,512,205	
57	TOTAL Deferred Debits (Enter Total of lines 44 through 56)		5,072,176	10,546,001	
58	TOTAL Assets and other Debits (Enter Total of lines 6, 7, 8, 16, 42, 57)		\$146,567,833	\$153,685,140	

Name of Respondent CITY GAS COMPANY OF FLORIDA A DIVISION OF NUI CORPORATION			For the Year Ended Dec. 31, 2000	
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)				
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	PROPRIETARY CAPITAL			
2	Common Stock (201, 202, 203, 205, 206, 207)	-		
3	Preferred Stock Issued (204)	-		
4	Other Paid-In Capital (208-211) & Accounts 212, 213, 214	-	\$ 30,429,678	\$ 30,429,678
5	Retained Earnings (215, 215.1, 216)	15-16	10,218,179	7,404,377
6	Unappropriated Undistributed Subsidiary Earnings (216.1)	15-16		
7	(Less) Reacquired Capital Stock (217)	-		
8	TOTAL Proprietary Capital (Enter Total of lines 2 through 7)		40,647,857	37,834,055
9	LONG-TERM DEBT			
10	Bonds (221)	37	12,948,566	15,744,969
11	(Less) Reacquired Bonds (222)	37		
12	Advances from Associated Companies (223)	37		
13	Other Long-Term Debt (224)	37	39,000,000	39,000,000
14	Unamortized Premium on Long-Term Debt (225)	38		
15	(Less) Unamortized Discount on Long-Term Debt-Dr. (226)	38	311,553	298,965
16	TOTAL Long-Term Debt (Enter Total of lines 10 through 15)		51,637,013	54,446,004
17	OTHER NONCURRENT LIABILITIES			
18	Obligations Under Capital Leases - Noncurrent (227)	-	994,750	939,218
19	Accumulated Provision for Property Insurance (228.1)	-		
20	Accumulated Provision for Injuries and Damages (228.2)	-	144,663	36,263
21	Accumulated Provision for Pensions and Benefits (228.3)	-	0	0
22	Accumulated Miscellaneous Operating Provisions (228.4)	-		
23	Accumulated Provision for Rate Refunds (229)	-		
24	TOTAL Other Noncurrent Liabilities (Enter Total of lines 18 through 23)		1,139,413	975,481
25	CURRENT AND ACCRUED LIABILITIES			
26	Notes Payable (231)	-	17,147,589	20,833,878
27	Accounts Payable (232)	-	7,222,062	9,723,433
28	Notes Payable to Associated Companies (233)	-		
29	Accounts Payable to Associated Companies (234)	-		
30	Customer Deposits (235)	-	5,582,391	5,669,185
31	Taxes Accrued (236)	41	239,297	407,569
32	Interest Accrued (237)	-	1,835,165	1,795,180
33	Dividends Declared (238)	-		
34	Matured Long-Term Debt (239)	-		
35	Matured Interest (240)	-		
36	Tax Collections Payable (241)	-	262,132	382,393
37	Miscellaneous Current and Accrued Liabilities (242)	43	81,203	0
38	Obligations Under Capital Leases-Current (243)	-	369,808	384,702
39				
40	TOTAL Current and Accrued Liabilities (Enter Total of lines 26 through 39)		\$32,739,646	\$39,196,339
41	DEFERRED CREDITS			
42	Customer Advances for Construction (252)	-		
43	Other Deferred Credits (253)	43	0	0
44	Other Regulatory Liabilities (254)	45	1,282,258	1,044,454
45	Accumulated Deferred Investment Tax Credits (255)	42	1,003,528	912,594
46	Deferred Gains from Disposition of Utility Plant (256)	-		
47	Unamortized Gain on Reacquired Debt (257)	39		
48	Accumulated Deferred Income Taxes (281-283)	44	18,118,119	19,276,213
49	TOTAL Deferred Credits (Enter Total of lines 42 through 48)		20,403,904	21,233,261
50				
51	TOTAL Liabilities and Other Credits (Enter Total of lines 8, 16, 24, 40 and 49)		\$146,567,833	\$153,685,140
52				

STATEMENT OF INCOME

1. Report amounts for Accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i,k,m,o) in a similar manner to a utility department. Spread the amount (s) over lines 01 through 24 as appropriate. Include these amounts in columns (c) and (d) totals.
 2. Report amounts in Account 414, Other Utility Operating Income, in the same manner as Accounts 412 and 413 above.
 3. Report data for lines 7,9,10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1 and 407.2.

unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.

4. Use page 19 for important notes regarding the statement of income or any account thereof.
 5. Give concise explanations on page 19 concerning

6. Give concise explanations on page 19 concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting

Line No.	Account (a)	Ref. Page No. (b)	Total Current Year (c)	Total Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	46-47	\$117,732,876	\$84,774,084
3	Operating Expenses			
4	Operation Expenses (401)	49-51	100,410,918	68,913,397
5	Maintenance Expenses (402)	49-51	1,161,930	1,189,160
6	Depreciation Expense (403)	59	6,103,232	5,584,271
7	Amort. & Depl. of Utility Plant (404-405)	59		
8	Amort. of Utility Plant Acq. Adj. (406)	59	54,698	37,925
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407.1)	-	0	0
10	Amort. of Conversion Expenses (407.2)	-	93,835	73,989
11	Regulatory Debits (407.3)	-		
12	(Less) Regulatory Credits (407.4)	-		
13	Taxes Other Than Income Taxes (408.1)	41	5,004,514	4,673,606
14	Income Taxes - Federal (409.1)	41	(1,546,322)	(1,045,918)
15	- Other (409.1)	41	(122,429)	(95,938)
16	Provision for Deferred Inc. Taxes (410.1)	35, 44	1,181,701	711,656
17	(Less) Provision for Deferred Income Taxes - Cr.(411.1)	35, 44		
18	Investment Tax Credit Adj. - Net (411.4)	42		(12,168)
19	(Less) Gains from Disp. of Utility Plant (411.6)	-		
20	Losses from Disp. of Utility Plant (411.7)	-		
21	(Less) Gains from Disposition of Allowances (411.8)	-		
22	Losses from Disposition of Allowances (411.9)	-		
23	TOTAL Utility Operating Expenses (Total of lines 4 -22)		112,342,077	80,029,980
24	Net Utility Operating Income (Total of line 2 less 23) (Carry forward to page 14, line 25)		\$5,390,799	\$4,744,104

STATEMENT OF INCOME (Continued)

revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 19.

8. Enter on page 19 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of

allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.

10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 2 to 22, and report the information in the blank space on page 19 or in a supplemental statement.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY - WATER		Line No.
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
		\$117,732,876	\$84,774,084			1
						2
						3
		100,410,918	68,913,397			4
		1,161,930	1,189,160			5
		6,103,232	5,584,271			6
		0	0			7
		54,698	37,925			8
		0	0			9
		93,835	73,989			10
		0	0			11
		0	0			12
		5,004,514	4,673,606			13
		(1,546,322)	(1,045,918)			14
		(122,429)	(95,938)			15
		1,181,701	711,656			16
		0	0			17
		0	(12,168)			18
		0	0			19
		0	0			20
		0	0			21
		0	0			22
		112,342,077	80,029,980			23
		5,390,799	4,744,104			24

STATEMENT OF INCOME (Continued)

Line No.	Account (a)	Ref. Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
25	Net Utility Operating Income (Carried forward from page 12)		\$5,390,799	\$4,744,104
26	Other Income and Deductions			
27	Other Income			
28	Nonutility Operating Income			
29	Revenues From Merchandising, Jobbing and Contract Work (415)	-	1,073,308	965,881
	(Less) Costs and Exp. of Merchandising, Job & Contract Work (416)	-	851,525	444,028
31	Revenues From Nonutility Operations (417)	-	5,753,087	5,979,525
32	(Less) Expenses of Nonutility Operations (417.1)	-	3,806,687	3,155,495
33	Nonoperating Rental Income (418)	-	15,264	13,762
34	Equity in Earnings of Subsidiary Companies (418.1)	15-16	0	0
35	Interest and Dividend Income (419)	-	716	0
36	Allowance for Other Funds Used During Construction (419.1)	-	0	0
37	Miscellaneous Nonoperating Income (421)	-	3,201	3,408
38	Gain on Disposition of Property (421.1)	-	0	78,232
39	TOTAL Other Income (Enter Total of lines 29 through 38)		2,187,364	3,441,285
40	Other Income Deductions			
41	Loss on Disposition of Property (421.2)	-		
42	Miscellaneous Amortization (425)	60	978,876	981,315
43	Miscellaneous Income Deductions (426.1-426.5)	60	10,136	8,749
44	TOTAL Other Income Deductions (Total of lines 41 through 43)		989,012	990,064
45	Taxes Applic. to Other Income and Deductions			
46	Taxes Other Than Income Taxes (408.2)	41	38,289	0
47	Income Taxes - Federal (409.2)	41	338,417	922,491
48	Income Taxes - Other (409.2)	41	147,558	153,829
49	Provision for Deferred Income Taxes (410.2)	35, 44	(124,191)	(90,000)
50	(Less) Provision for Deferred Income Taxes - Cr. (411.2)	35, 44		
51	Investment Tax Credit Adj. - Net (411.5)	-		
52	(Less) Investment Tax Credits (420)	-	(90,934)	(115,764)
53	TOTAL Taxes on Other Inc. and Ded. (Enter Total of 46 through 52)		309,139	870,556
54	Net Other Income and Deductions (Enter Total of lines 39,44,53)		889,213	1,580,665
55	Interest Charges			
56	Interest on Long-Term Debt (427)	-	4,044,995	3,765,103
57	Amortization of Debt Disc. and Expense (428)	38	71,298	67,653
58	Amortization of Loss on Reacquired Debt (428.1)	-	42,659	42,659
59	(Less) Amort. of Premium on Debt - Credit (429)	38	0	0
60	(Less) Amortization of Gain on Reacquired Debt - Credit (429.1)	-	0	0
61	Interest on Debt to Assoc. Companies (430)	60	0	0
62	Other Interest Expense (431)	60	1,754,410	1,210,623
63	(Less) Allow. for Borrowed Funds Used During Const. - Cr. (432)	-		
64	Net Interest Charges (Total of lines 56 through 63)		5,913,362	5,086,038
65	Income Before Extraordinary Items (Enter Total of lines 25, 54 and 64)		366,650	1,238,731
66	Extraordinary Items			
67	Extraordinary Income (434)	-		
68	(Less) Extraordinary Deductions (435)	-		
69	Net Extraordinary Items (Enter Total of line 67 less line 68)			
70	Income Taxes - Federal and Other (409.3)	41		
71	Extraordinary Items After Taxes (Enter Total of line 69 less line 70)		0	0
72	Net Income (Enter Total of lines 65 and 71)		\$366,650	\$1,238,731

Name of Respondent		For the Year Ended	
CITY GAS COMPANY OF FLORIDA, A DIVISION OF NUI CORPORATION		Dec. 31, 2000	
STATEMENT OF RETAINED EARNINGS			
1. Report all changes in appropriate retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.		5. Show dividends for each class and series of capital stock.	
2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).		6. Show separately the state and federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.	
3. State the purpose and amount for each reservation or appropriation of retained earnings.		7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservations or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.	
4. List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.		8. If any notes appearing in the report to stockholders are applicable to this statement attach them at page 19.	
Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance - Beginning of Year		\$10,218,178
2	Changes (Identify by prescribed retained earnings accounts)		
3	Adjustments to Retained Earnings (Account 439):		
4	Credit:		
5	Credit:		
6	Credit:		
7	Credit:		
8	Credit:		
9	TOTAL Credits to Retained Earnings (Account 439) (Enter Total of lines 4 through 8)		
10	Debit:		
11	Debit:		
12	Debit:		
13	Debit:		
14	Debit:		
15	TOTAL Debits to Retained Earnings (Account 439) (Enter Total of lines 10 through 14)		
16	Balance Transferred from Income (Account 433 less Account 418.1)		366,650
17	Appropriations of Retained Earnings (Account 436)		
18			
19			
20			
21	TOTAL Appropriations of Retained Earnings (Account 436)		
22	(Enter Total of lines 18 through 20)		
23	Dividends Declared - Preferred Stock (Account 437)		
24			
25			
26			
27			
28	TOTAL Dividends Declared - Preferred Stock (Account 437)		
29	(Enter Total of lines 24 through 27)		
30	Dividends Declared - Common Stock (Account 438)		
31	ALLOCATION OF NUI CORPORATION'S DIVIDEND		(3,180,451)
32			
33			
34			
35	TOTAL Dividends Declared - Common Stock (Account 438)		
36	(Enter Total of lines 31 through 34)		(3,180,451)
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings		
38	Balance - End of Year (Enter Total of lines 01, 09, 15, 16, 22, 29, 36 and 37)		\$7,404,377

Name of Respondent CITY GAS COMPANY OF FLORIDA, A DIVISION OF NUI CORPORATION		For the Year Ended Dec. 31, 2000
STATEMENT OF RETAINED EARNINGS (Continued)		
Line No.	Item (a)	Amount (b)
	APPROPRIATED RETAINED EARNINGS (Account 215)	
	State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.	
39		
40		
41		
42		
43		
44		
45	TOTAL Appropriated Retained Earnings (Account 215)	\$0
	APPROPRIATED RETAINED EARNINGS - Amortization , Reserve, Federal (Account 215.1)	
	State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.	
46	TOTAL Appropriated Retained Earnings - Amortization Reserve, Federal (Account 215.1)	
47	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1)(Enter Total of lines 45 & 46)	
48	TOTAL Retained Earnings (Account 215, 215.1, 216)(Enter Total of lines 38 and 47)	\$7,404,377
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)	
49	Balance - Beginning of Year (Debit or Credit)	
50	Equity in Earnings for Year (Credit) (Account 418.1)	
51	(Less) Dividends Received (Debit)	
52	Other Changes (Explain)	
53	Balance - End of year	

STATEMENT OF CASH FLOWS

1. If the notes to the cash flow statement in the respondent's annual stockholders report are applicable to this statement, such notes should be attached to page 19. Information about noncash investing and financing activities should be provided on page 19. Provide also on page 19 a reconciliation between "Cash and Cash Equivalents at end of Year" with related amounts on the balance sheet.

2. Under "Other" specify significant amounts and group others.

3. Operating Activities - Other: include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 19 the amounts of interest paid (net of amounts capitalized) and income taxes paid.

Line No.	DESCRIPTION (See Instructions for Explanation of Codes) (a)	Amounts (b)
1	Net Cash Flow From Operating Activities:	
2	Net Income (Line 72(c) on page 14)	\$366,650
3	Non-Cash Charges (Credits) to Income:	
4	Depreciation and Depletion	7,931,833
5	Amortization of (Specify): Plant Acquisition Adjustment	1,033,575
6	Regulatory Assets, Deferred Charges	1,254,050
7	Unamortized Debt Expense	113,957
8	Deferred Income Taxes (Net)	1,295,314
9	Investment Tax Credit Adjustments (Net)	(90,934)
10	Net (Increase) Decreases in Receivables	(2,066,894)
11	Net (Increase) Decreases in Inventory	504,042
12	Net (Increase) Decreases in Allowances Inventory	
13	Net (Decrease) Increase in Payables and Accrued Expenses	1,636,491
14	Net (Increase) Decreases in Other Regulatory Assets	(6,587,257)
15	Net (Decrease) Increase in Other Regulatory Liabilities	(237,804)
16	(Less) Allowance for Other Funds Used During Construction	
17	(Less) Undistributed Earnings from Subsidiary Companies	
18	Other:	(378,975)
19		
20		
21	Net Cash Provided by (Used in) Operating Activities (Total of lines 2 through 20)	4,774,048
22		
23	Cash Flows from Investment Activities:	
24	Construction and Acquisition of Plant(including land):	
25	Gross Additions to Utility Plant	(7,371,206)
26	Gross Additions to Common Utility Plant	
27	Gross Additions to Nonutility Plant	(1,203,968)
28	(Less) Allowance for Other Funds Used During Construction	
29	Other: Cost of Removal	
30		
31		
32		
33	Cash Outflows for Plant (Total of lines 24 through 32)	(8,575,174)
34		
35	Acquisition of Other Noncurrent Assets (d)	
36	Proceeds from Disposal of Noncurrent Assets (d)	
37	Investment in and Advances to Assoc. and Subsidiary Companies	
38	Contributions and Advances from Assoc. and Subsidiary Companies	
39	Disposition of Investments in (and Advances to)	
40	Associated and Subsidiary Companies	
41	Purchases of Investment Securities (a)	
42	Proceeds from Sales of Investment Securities (a)	

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STATEMENT OF CASH FLOWS (Continued)

4. Investing Activities
Include at other (line 31) net cash outflows to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 19.
Do not include on this statement the dollar amount of leases capitalized per USofA General instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 19.

5. Codes used:
(a) Net proceeds or payments
(b) Bonds, debentures and other long-term debt.
(c) Include commercial paper
(d) Identify separately such items as investments, fixed assets, intangibles, etc.
6. Enter on page 19 clarifications and explanations

Line No.	DESCRIPTION (See Instruction No. 5 for Explanation of Codes) (a)	Amounts (b)
46	Loans Made or Purchased	
47	Collections on Loans	
48		
49	Net (Increase) Decrease in Receivables	
50	Net (Increase) Decrease in Inventory	
51	Net (Increase) Decrease in	
52	Allowances Held for Speculation	
53	Net Increase (Decrease) in Payables and Accrued Expenses	(108,400)
54	Other:	
55		
56	Net Cash Provided by (Used in) Investing Activities	
57	(Total of lines 35 through 55)	(108,400)
58		
59	Cash Flows From Financing Activities:	
60	Proceeds from Issuance of:	
61	Long-Term Debt (b): Construction funds held by trustee	2,796,403
62	Preferred Stock	
63	Common Stock	
64	Other: Capital Lease Obligations	14,894
65		
66	Net Increase in Short-term Debt (c)	3,686,289
67	Other:	
68		
69		
70	Cash provided by Outside Sources (Total of lines 61 through 69)	6,497,586
71		
72	Payments or Retirement of:	
73	Long-Term Debt (b)	
74	Preferred Stock	
75	Common Stock	
76	Other: Capital Lease Obligations	(55,532)
77		
78	Net Decrease in Short-Term Debt (c)	
79		
80	Dividends on Preferred Stock	
81	Dividends on Common Stock:	
	Allocation of NUI Corporation's Dividend	(3,180,451)
82	Net Cash Provided by (Used in) Financing Activities	
83	(Total of lines 70 through 81)	(3,235,983)
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 21, 57, and 83)	(647,924)
87		
88	Cash and Cash Equivalents at Beginning of Year	725,493
89		
90	Cash and Cash Equivalents at End of Year	77,569

Name of Respondent
CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION

For the Year Ended
Dec. 31, 2000

NOTES TO THE FINANCIAL STATEMENTS ON A CONSOLIDATED BASIS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Changes in Financial Position, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.

2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.

3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and

plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.

4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.

5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.

6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 12-18, such notes may be attached hereto.

SEE ATTACHED

**CITY GAS COMPANY OF FLORIDA -
A DIVISION OF NUI CORPORATION
NOTES TO FINANCIAL STATEMENTS**

1. Summary of Significant Accounting Policies

City Gas Company of Florida ("City Gas" or the "Company") is an operating division of NUI Corporation ("NUI"), and follows the Uniform System of Accounts of the Federal Energy Regulatory Commission ("FERC"), as adopted by the Florida Public Service Commission ("FPSC"), which is a comprehensive basis of accounting other than Generally Accepted Accounting Principles. NUI Corporation, based in Bedminster, New Jersey, is a multi-state company engaged in the sale and distribution of natural gas, energy commodity trading and marketing, sales outsourcing and telecommunications. The Company's utility divisions serve more than 380,000 customers in seven states along the eastern seaboard of the United States and comprise Elizabethtown Gas (NJ), City Gas Company of Florida, North Carolina Gas, Valley Cities Gas (PA), Elkton Gas (MD), Waverly Gas (NY), and Virginia Gas. Virginia Gas is also engaged in other activities, such as pipeline operation, natural gas storage, gathering, marketing and distribution services; natural gas exploration, production and well operation; and propane distribution. NUI's other businesses include NUI Energy Brokers Inc., an energy wholesaler; NUI Energy Inc., an energy retailer; NUI Energy Solution Inc., an energy project development and consulting entity; NUI Ventures, a business development division (NUI Environmental Group, NUI International, NUI Fuel Cell Ventures); Utility Business Services Inc., a geospatial and customer information systems and services subsidiary; TIC Enterprises, LLC, a sales outsourcing firm; and NUI Telecom Inc., a full-service telecommunications company.

Certain reclassifications of prior year amounts were made in order to properly reflect amounts in the correct FERC account. Such reclassifications are not material.

The significant accounting policies are summarized below.

A. Utility Plant and Related Depreciation and Amortization

Utility plant is stated at its original cost. Depreciation is calculated by applying rates as approved by the FPSC. At the time properties are retired, the original cost plus the cost of retirement, less salvage, is charged to accumulated depreciation. Repairs, replacements and renewals of minor items of property are charged to maintenance expense as incurred.

Included in utility plant as of December 31, 2000 and 1999, is \$18,816,172 and \$19,114,165, respectively, of unamortized plant acquisition adjustment that represents the remaining portion of the excess of the purchase price over the book value of net assets acquired by NUI. The excess is being amortized on a straight-line basis over thirty years from the date of acquisition.

B. Supplemental Statement of Cash Flow Information

"Cash at the End of Year" on the Statement of Cash Flows consists of:

<u>A/C</u>	<u>Description</u>	<u>Amount</u>
131	Cash	\$75,077
135	Working Funds	<u>2,492</u>
		<u>\$77,569</u>

The amount of income tax and interest paid during the year were as follows:

Income tax paid	\$697,819
Interest paid	\$6,221,492

Income taxes are paid to NUI (see Note 1.D. below).

C. *Operating Revenues and Purchased Gas and Fuel Costs*

Operating revenues include accrued unbilled revenues through the end of each accounting period.

Costs of purchased gas and fuel are recognized as expenses in accordance with the gas cost adjustment clause. Such clause provides for the periodic reconciliation of actual recoverable gas costs and the estimated amounts that have been billed to customers. Under or over recoveries are deferred when they arise and are recovered from or refunded to customers in subsequent periods.

D. *Income Taxes*

The Company accounts for income taxes in accordance with Statement of Financial Accounting Standards ("SFAS") No. 109, "Accounting for Income Taxes", which requires the liability method to be used to account for deferred income taxes. Under this method, deferred income taxes related to tax and accounting basis differences are recognized at the statutory income tax rates in effect when the tax is expected to be paid.

Investment tax credits are being amortized over the estimated service lives of the properties that gave rise to the credits.

The Company participates with NUI in filing a consolidated Federal income tax return. The provisions for income taxes shown in the accompanying financial statements have been computed on a separate company/division basis. Amounts reflected as Federal income taxes payable are payable to NUI.

2. Restructuring and Other Non-Recurring Items

In 1998, the Company commenced a reorganization effort that included early retirement programs for both non-bargaining and bargaining unit employees, as well as other workforce reductions. The reorganization efforts resulted in accounting charges and gains that were incurred in both fiscal 1999 and 1998. In fiscal 1999, NUI recognized approximately \$4.0 million of pre-tax, non-recurring gains primarily relating to these reorganization efforts. Of this total gain, approximately \$0.1 million of charges related to City Gas.

3. Capitalization

The Company has \$20 million of 6.4% Brevard County Industrial Development Revenue Bonds that mature October 1, 2024. The Company deposited in trust the unexpended portion of the net proceeds from these bonds until drawn upon for eligible expenditures. As of December 31, 2000, the total unexpended portion was \$4.3 million and is classified on the Company's balance sheet as a reduction of long-term debt.

4. Notes Payable

At December 31, 2000, the Company's outstanding notes payable balance was \$20,833,878 with a Combined weighted average interest rate of 7.32%.

5. Pension Benefits

The Company has a non-contributory defined benefit retirement plan, which covers substantially all of its employees, other than its union employees who participate in a union-sponsored multi-employer plan. The Company is reflecting the information presented below as of September 30, 2000 and 1999 rather than December 31, 2000 and 1999. The effect of utilizing September 30, rather than December 31, is not significant. The Company funds its plans in accordance with the requirements of the Employee Retirement Security Act of 1974. Benefits paid under the Company's plan are based on years of service and levels of compensation. The Company's actuarial calculation of pension expense is based on the projected unit cost method.

The changes in the pension benefit obligation for the Company's plans were as follows (in thousands):

	<u>2000</u>	<u>1999</u>
Benefit obligation at beginning of year	\$5,202	\$9,057
Service cost	109	247
Interest cost	440	424
Amendments	---	260
Actuarial (gain) loss	548	(1,779)
Benefits paid	<u>(324)</u>	<u>(3,007)</u>
Benefit obligation at end of year	<u>\$5,975</u>	<u>\$5,202</u>

The change in the Company's plan assets were as follows (in thousands):

	<u>2000</u>	<u>1999</u>
Fair value of plan assets at beginning of year	\$7,320	\$9,272
Actual return on plan assets	799	1,055
Benefits paid	<u>(324)</u>	<u>(3,007)</u>
Fair value of plan assets at end of year	<u>\$7,795</u>	<u>\$7,320</u>

The reconciliation of the funded status of the Company's funded plans as of September 30, 2000 and 1999 was as follows (in thousands):

	<u>2000</u>	<u>1999</u>
Funded status	\$5,975	\$ 5,202
Market value of plan assets	<u>7,795</u>	<u>7,320</u>
Plan assets in excess of projected benefit obligation	1,820	2,118
Unrecognized net gain	(1,691)	(2,270)
Unrecognized prior service cost	230	250
Unrecognized net transition asset	<u>(48)</u>	<u>(86)</u>
Pension prepayment	<u>\$ 311</u>	<u>\$ 12</u>

The projected benefit obligation was calculated using a discount rate of 7.75 percent in fiscal 2000 and 7.5 percent in fiscal 1999, and an assumed annual increase in compensation levels of 4 percent in both fiscal 2000 and fiscal 1999. The expected long-term rate of return on assets was calculated at 9.75 percent in both fiscal 2000 and 1999. The assets of the Company's funded plans are invested primarily in publicly traded fixed income and equity securities.

The components of pension expense for the Company's plans were as follows (in thousands):

	<u>2000</u>	<u>1999</u>	<u>1998</u>
Service cost	\$109	\$247	\$264
Interest cost	440	424	471
Expected return on plan assets	(742)	(806)	(836)
Net amortization and deferral	(106)	(103)	(107)
Special termination benefits	---	---	1,102
Settlement gain	---	<u>(277)</u>	---
Pension (credit) expense	<u>\$(299)</u>	<u>\$(515)</u>	<u>\$ 894</u>

6. Commitments and Contingencies

Capital Spending. Construction expenditures for the fiscal year ending September 30, 2001 are estimated at \$19 million.

Gas Procurement Contracts. Certain of the Company's long-term contracts for the supply, storage and delivery of natural gas include fixed charges that amount to approximately \$9.6 million annually. The Company currently recovers, and expects to continue to recover, such fixed charges through its purchased gas adjustment clauses.

Other. The company is involved in various claims and litigation incidental to its business. In the opinion of management, none of these claims and litigation will have a material adverse effect on the Company's results of operations or its financial condition.

Name of Respondent		For the Year Ended	
CITY GAS COMPANY OF FLORIDA A DIVISION OF NUI CORPORATION		Dec. 31, 2000	
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
Line No.	Item (a)	Total (b)	Electric (c)
1	UTILITY PLANT		
2	In Service		
3	101 Plant in Service (Classified)	\$ 159,027,874	
4	101.1 Property Under Capital Leases	\$ 129,010	
5	102 Plant Purchased or Sold		
6	106 Completed Construction not Classified		
7	103 Experimental Plant Unclassified		
8	104 Leased to Others		
9	105 Held for Future Use		
10	114 Acquisition Adjustments	\$ 31,184,548	
11	TOTAL Utility Plant (Enter Total of lines 3 through 10)	\$ 190,341,432	
12	107 Construction Work in Progress	\$ 5,075,098	
13	Accum. Prov. for Depr., Amort., & Depl.	\$ 80,082,120	
14	Net Utility Plant (Enter total of lines 11 plus 12 less line 13)	\$ 115,334,410	
15	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION		
16	In Service:		
17	108 Depreciation	\$ 67,616,355	
18	111 Amort. and Depl. of Producing Nat. Gas Land & Land Rights	\$ 97,389	
19	111 Amort. of Underground Storage Land and Land Rights		
20	119 Amort. of Other Utility Plant		
21	TOTAL in Service (Enter Total of lines 17 through 20)	\$ 67,713,744	
22	Leased to Others		
23	108 Depreciation		
24	111 Amortization and Depletion		
25	TOTAL Leased to Others (Enter Total of lines 23 and 24)		
26	Held for Future Use		
27	108 Depreciation		
28	111 Amortization		
29	TOTAL Held for Future Use (Enter. Tot. of lines 27 and 28)		
30	111 Abandonment of Leases (Natural Gas)		
31	115 Amort. of Plant Acquisition Adjustment	\$ 12,368,376	
32	TOTAL Acc. Provisions (Should agree with line 14 above) (Enter Total of lines 21, 25, 29, 30, and 31)	\$ 80,082,120	

Name of Respondent
 CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION

For the Year Ended
 Dec. 31, 1999

SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS
 FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued)

Gas (d)	Water (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
159,027,874					3
129,010					4
					5
					6
					7
					8
					9
31,184,548					10
190,341,432					11
5,075,098					12
80,082,120					13
					14
115,334,410					14
					15
					16
67,616,355					17
97,389					18
					19
					20
67,713,744					21
					22
					23
					24
					25
					26
					27
					28
					29
					30
12,368,376					31
					32
80,082,120					32

**Annual Status Report
Analysis of Plant in Service Accounts**

Company: CITY GAS COMPANY OF FLORIDA, A DIVISION OF NUI CORPORATION
For the Year Ended December 31, 1999

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
374	Land-Distribution		72,257				(12,194)		60,063
389	Land-General Land-Other		333,111	58,810			-		391,921
Amortizable General Plant Assets:									
301	Organization						4,500		128,898
302	Franchises and Consents		124,398				(397,517)		25,275
303	Miscellaneous Intangible Plant		422,792	0			35,828		35,828
399	Miscellaneous Intangible Property								
Depreciable Assets: This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.									
375	Structures & Improvements	2.1	670,166	(1,585)			(78,708)		589,863
376	Mains - Plastic	2.9	34,148,901	1,402,082	5,740		(164,112)		35,381,131
376	Mains - Other	2.9	57,007,140	1,227,854	13,798		(1,711,821)		56,509,575
379	M & R Station Equipment - City Gate	3.6	4,594,627	311,846			(145,636)		4,760,837
380	Services - Plastic	3.8	21,067,149	1,319,019	45,397		(640,799)		21,699,972
380	Services - Other	4.5	13,291,619	(51,177)	167,495		(292,945)		12,780,002
381	Meters	4.4	7,899,177	0	122,941		(320,895)		7,455,341
382	Meter Installations	3.0	2,657,500	203,648			(63,367)		2,797,781
383	House Regulators	3.7	2,155,232	0			(92,359)		2,062,873
384	House Regulators Installations	3.4	1,097,490						1,097,490
385	Industrial M & R Station Equipment	3.9	2,642,809	252,479			(213,459)		2,681,829
386.5	Leased Water Heaters	8.0							
386.6	Leased Dryers	8.2							
386.7	Leased Ranges	8.8							
387	Other Equipment	4.1	158,310						158,310
390	Structures & Improvements	1.9	2,337,206	5,644			(96,600)		2,246,250
391.1	Office Furniture	5.5	817,416	78,954			12,371		908,741
391.2	Office Equipment	8.3	477,664	9,005			25,270		511,939
391.3	Computers	15.5	1,325,290	70,849			810,772		2,206,911
392	Transportation Equipment	4.5	2,705,997	261,565			(389,243)		2,578,319
393	Stores Equipment	4.7	30,522				(19,067)		11,455
394	Tools, Shop and Garage Equipment	6.3	784,120	151,730			(281,523)		654,327
395	Laboratory Equipment	4.6	82,940				(59,923)		23,017
397	Communication Equipment	6.8	860,360	236,589			73,219		1,170,168
398	Miscellaneous Equipment	6.4	96,626	56,526			(53,394)		99,758

**Annual Status Report
Analysis of Plant in Service Accounts**

Company: CITY GAS COMPANY OF FLORIDA, A DIVISION OF NUI CORPORATION
For the Year Ended December 31, 1999

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
	(Continued)								

**Annual Status Report
Analysis of Plant in Service Accounts**

Company: CITY GAS COMPANY OF FLORIDA, A DIVISION OF NUI CORPORATION
For the Year Ended December 31, 1999

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
	(Continued)								
	Capital Recovery Schedules:								
	Total Account 101*		157,860,819	5,593,828	355,371	0	(4,071,402)	-	159,027,874
	Amortizable Assets:								
101.1	Property Under Capital Leases		129,010						129,010
105	Held for Future Use								
114	Acquisition Adjustment		30,448,966	735,582					31,184,548
	Total Utility Plant		188,438,795	6,329,410	355,371	0	(4,071,402)	0	190,341,432

Note: * The total beginning and ending balances must agree to acct. 101, Plant in Service, Line 3, Page 20.

Annual Status Report

Analysis of Entries in Accumulated Depreciation & Amortization

Company: CITY GAS COMPANY OF FLORIDA, A DIVISION OF NUI CORPORATION

For the Year Ended December 31, 1999

Page 1 of 3

Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
Amortizable General Plant Assets:										
302	Franchise (Amort)	70,208	2,786					10,283		83,277
303	Misc. Intangible Plant	25,859	1,008					(12,755)		14,112
	Total Amortization	96,067	3,794					(2,472)		97,389
This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.										
375	Structures & Improvements	188,744	15,807				14	(54,171)		150,380
376	Mains - Plastic	6,985,129	1,109,390		5,740		78,221	(83,848)		8,004,917
376	Mains - Other	28,625,577	1,619,250		13,798		405	800,544		30,863,352
379	M & R Station Equipment - City Gate	891,363	166,895				7,905	(279,174)		1,107,458
380	Services - Plastic	4,947,299	893,550		45,397		312,805	(250,968)		5,508,373
380	Services - Other	10,323,708	980,731		167,495		16,546	(333,628)		10,573,151
381	Meters	3,390,950	308,576		122,941		1,828	(81,546)		3,242,957
382	Meter Installations	1,152,073	85,436				9,266	(95,619)		1,139,417
383	House Regulators	1,029,709	84,940					4,600		1,017,202
384	House Regulators Installations	381,381	36,160							422,141
385	Industrial M & R Station Equipment	607,465	87,151					(7,323)		678,027
386	5 Leased Water Heaters									
386	6 Leased Dryers									
386	7 Leased Ranges									
387	Other Equipment	151,476	5,378					348		157,202
390	Structures & Improvements	692,514	57,750				2,769	(47,769)		699,726
391	1 Office Furniture	378,969	50,390					9,697		439,056
391	2 Office Equipment	456,064	42,853					(76,729)		422,188
391	3 Computers	1,064,276	372,554					179,859		1,616,689
392	Transportation Equipment	1,226,480	41,039				(2,702)	(203,824)		1,066,397
393	Stores Equipment	21,382	472					(12,247)		9,607
394	Tools, Shop and Garage Equipment	436,202	42,592					(350,828)		127,966
395	Laboratory Equipment	63,283	2,251					(59,984)		5,550
397	Communication Equipment	326,125	90,389				5,247	(59,984)		434,506
398	Miscellaneous Equipment	17,917	5,884				(312)	(71,825)		(47,712)

Annual Status Report Analysis of Entries in Accumulated Depreciation & Amortization

Company: CITY GAS COMPANY OF FLORIDA, A DIVISION OF NUI CORPORATION
For the Year Ended December 31, 1999

Acct. No.	Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
	(Continued)									

Annual Status Report
Analysis of Entries in Accumulated Depreciation & Amortization

Company: CITY GAS COMPANY OF FLORIDA, A DIVISION OF NUI CORPORATION
 For the Year Ended December 31, 1999

Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
Capital Recovery Schedules: This schedule should identify each approved capital recovery schedule.										
		63,258,086	6,099,438	-	355,371	-	431,992	(941,611)	-	67,628,550
	Subtotal									
List any other items necessary to reconcile the total depreciation and amortization accrual amount to Acct. 403, Depreciation Expense, shown on page 12.										
	Retirement of Land & Landrights (Propane Sales)				-12195					(12,195)
	Subtotal									
	Grand Total	63,258,086	6,099,438	-	343,176	-	431,992	(941,611)	-	67,616,355

Note: * The grand total of beginning and ending balances must agree to Line 17, Page 20.

Name of Respondent CITY GAS COMPANY OF FLORIDA A DIVISION OF NUI CORPORATION	For the Year Ended Dec. 31, 2000
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CONSTRUCTION WORK IN PROGRESS-GAS (Account 107)

- | | |
|--|--|
| <p>1. Report below descriptions and balances at end of year of projects in process of construction (107).</p> <p>2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts).</p> | <p>3. Minor projects (less than \$500,000) may be grouped.</p> |
|--|--|

Line No.	Description of Project (a)	Construction Work in Progress-Gas (Account 107) (b)	Estimated Additional Cost of Project (c)			
1	Incomplete Distribution Systems in Dade, St. Lucie and Brevard Counties	5,075,098				
2						
3						
4						
5						
6						
7						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
34						
35						
36						
37						
38						
39						
40						
41				TOTAL	5,075,098	

Name of Respondent CITY GAS COMPANY OF FLORIDA A DIVISION OF NUI CORPORATION		For the Year Ended Dec. 31, 2000	
CONSTRUCTION OVERHEADS-GAS			
<p>1. List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.</p> <p>2. On page 30 furnish information concerning construction overheads.</p> <p>3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather should explain on page 30 the accounting procedures employed</p>		<p>and the amounts of engineering, supervision, and administrative costs, etc. which are directly charged to construction.</p> <p>4. Enter on this page engineering, supervision, administrative,, and allowance for funds used during construction, etc. which are first assigned to a blanket work order and then prorated to construction jobs.</p>	
Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)	Total Cost of Construction to Which Overheads Were Charged (Exclusive of Overhead Charges) (c)
1	None		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
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25			
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27			
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29			
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32			
33			
34			
35			
36			
37			
38	TOTAL		

Name of Respondent CITY GAS COMPANY OF FLORIDA A DIVISION OF NUI CORPORATION	For the Year Ended Dec. 31, 2000
GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE	
1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.	
<p>Administrative costs are not charged to construction.</p>	

Name of Respondent CITY GAS COMPANY OF FLORIDA A DIVISION OF NUI CORPORATION	For the Year Ended Dec. 31, 2000
ACCUMULATED PROVISION FOR DEPRECIATION OF GAS UTILITY PLANT (Account 108)	
1. Explain in a footnote any important adjustments during year.	the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c) and that reported for gas plant in service, pages 22 - 27, column (d), excluding retirements of non-depreciable property.	
3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If	
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.	

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Gas Plant in Service (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
1	Balance Beginning of Year	63,258,086	63,258,086		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	6,103,232	6,103,232		
4	(413) Exp. of Gas Plant. Leas. to Others				
5	Transportation Expenses-Clearing	0	0		
6	Other Clearing Accounts				
7	Other Accounts (Specify):				
8	Less Amortization Included in Dep.Exp	(3,794)	(3,794)		
9	TOTAL Deprec. Prov. for Year (Total of lines 3 through 8)	6,099,438	6,099,438		
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	355,371	355,371		
12	Cost of Removal	431,992	431,992		
13	Salvage (Credit)		0		
14	TOTAL Net Charges. for Plant Ret. (Enter Total of lines 11 through 13)	787,363	787,363		
15	Other Debit or Credit Items (Describe)				
	Prior year adjustments	(941,611)	(941,611)		
16	Retirement of Land&Landrights (Propane Sales)	(12,195)	(12,195)		
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	67,616,355	67,616,355		

Name of Respondent CITY GAS COMPANY OF FLORIDA A DIVISION OF NUI CORPORATION						For the Year Ended Dec. 31, 2000		
PREPAYMENTS (Account 165)								
1. Report below the particulars (details) on each prepayment.								
Line No.	Nature of Prepayment (a)						Balance at End of Year (In Dollars) (b)	
1	Prepaid Insurance						\$ -	
2	Prepaid Rents							
3	Prepaid Taxes (page 41)						1,119,018	
4	Prepaid Interest							
5	Gas Prepayments							
6	Miscellaneous Prepayments: Pensions, Other Miscellaneous						414,490	
7	TOTAL						\$ 1,533,508	
EXTRAORDINARY PROPERTY LOSSES (Account 182.1)								
Line No.	Description of Extraordinary Loss [Include in the description the date of loss, the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr, to mo, yr).] (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)		
				Account Charged (d)	Amount (e)			
1	NONE							
2								
3								
4								
5								
6								
7								
8								
9	TOTAL							
UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)								
Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission authorization to use Account 182.2 and period of amortization (mo, yr, to mo, yr).] (a)	Total Amount of Charges (b)	Costs Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)		
				Account Charged (d)	Amount (e)			
10	NONE							
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21	TOTAL							

OTHER REGULATORY ASSETS (Account 182.3)

<p>1. Reporting below the particulars (details) called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includible in other amounts).</p>	<p>2. For regulatory assets being amortized, show period of amortization in column (a).</p> <p>3. Minor items (amounts less than \$25,000) may be grouped by classes.</p>
--	---

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance Beginning of Year (b)	Debits (c)	Credits		Balance End of Year (f)
				Account Charged (d)	Amounts (e)	
1						
2						
3	00 RATE CASE	-	248,980		-	248,980
4						
5	CONVERSION COSTS (1)	572,338	73,268	407.2	93,835	551,771
6	DEFERRED PIPING (1)	1,604,109	46,637	912	415,601	1,235,145
7	ENERGY CONSERVATION PROGRAM	(150,521)	93,630	909	744,614	(801,505)
8						
9						
10						
11	(1) AMORTIZED OVER 10 YEARS					
12						
13						
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42						
43	TOTAL	\$2,025,926	\$462,515		\$1,254,050	\$1,234,391

Name of Respondent CITY GAS COMPANY OF FLORIDA A DIVISION OF NUI CORPORATION						For the Year Ended Dec. 31, 2000
MISCELLANEOUS DEFERRED DEBITS (Account 186)						
1. Report below the particulars (details) called for concerning miscellaneous deferred debits.			3. Minor items (amounts less than \$25,000) may be grouped by classes.			
2. For any deferred debit being amortized, show period of amortization in column (a).						
Line No.	Description of Miscellaneous Deferred Debit (a)	Balance at Beginning of Year (b)	Debits (c)	Account Charged (d)	Amount (e)	Balance End of Year (f)
1	DEFERRED INTEREST ON REVENUE BONDS	\$2,253,426	\$31,379			\$2,284,805
2						
3						
4						
5						
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9						
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12						
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43						
44						
45						
46						
47	Misc. Work in Progress	1,842				(\$206)
48	Deferred Regulatory Comm. Expenses					
49	(See Pages 61 - 62)					
50	TOTAL	\$2,255,268				\$2,284,599

Name of Respondent
 CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION

For the Year Ended

Dec. 31, 2000

ACCUMULATED DEFERRED INCOME TAXES (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.
 2. At Other (Specify), include deferrals relating to other income and deductions.
 3. If more space is needed, use separate pages as required.
 4. In the space provided below, identify by amount and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed under Other.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR				ADJUSTMENTS			Balance at End of Year (k)	
			Amounts Debited to Acct. 410.1 (c)	Amounts Credited to Acct. 411.1 (d)	Amounts Debited to Acct. 410.2 (e)	Amounts Credited to Acct. 411.2 (f)	Acct. No. (g)	Amount (h)	Acct. No. (i)		Amount (j)
1	ELECTRIC										
2											
3											
4											
5	TOTAL Electric (Lines 2 - 4)										
6	GAS										
7	FAS 109 - Federal	942,299						254	148,836		793,463
8	- State	(81,370)									(69,754)
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19	Other										
20	TOTAL Gas (Lines 7 - 19)	\$860,929							\$11,616		\$148,836
21	Other (Specify)										
22	TOTAL (Account 190) (Enter Total of lines 5, 20 & 21)	\$860,929							\$11,616		\$148,836

NOTES

SECURITIES ISSUED OR ASSUMED AND
SECURITIES REFUNDED OR RETIRED DURING THE YEAR

1. Furnish a supplemental statement giving a brief description of security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates.

2. Furnish particulars (details) showing fully the accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gains or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.

3. Included in the identification of each class and series of security, as appropriate, the interest or dividend rate,

nominal date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Give also the issuance of redemption price and name of the principal underwriting firm through which the security transactions were consummated.

4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 17 of the Uniform System of Accounts, give references to the Commission authorization for the different accounting and state the accounting method.

5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as particulars (details) of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discount, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refunded securities clearly earmarked.

NONE

Name of Respondent CITY GAS COMPANY OF FLORIDA A DIVISION OF NUI CORPORATION				For the Year Ended Dec. 31, 2000			
LONG-TERM DEBT (Accounts 221, 222, 223, and 224)							
1. Report by balance sheet Account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form Filing, a specific reference to the report form (i.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.				during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.			
2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.				6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.			
3. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.				7. If the respondent has any long-term securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.			
4. For receiver's certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.				8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest in column (f). Explain in a footnote any difference between the total of column (f) and the total of Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.			
5. In a supplemental statement, give explanatory particulars (details) for Accounts 223 and 224 of net changes				9. Give particulars (details) concerning any long-term debt authorized by a regulatory Commission but not yet issued.			
Line No.	Class and Series of Obligation and Name of Stock Exchange (a)	Nominal Date of Issue (b)	Date of Maturity (c)	INTEREST FOR YEAR			Total Amount Outstanding (g)
				Original Amount Issued (d)	Rate (in %) (e)	Amount (f)	
1	Bonds (221):						
2	Brevard Industrial	7/15/1994	10/1/1924	\$ 20,000,000	6.400	\$ 1,280,000	\$ 15,744,969 *
3	Revenue Bonds						
4	Interest on Brevard					(381,255)	
5	Industrial Revenue Bond						
6	Proceeds Held by Trustee						
7							
8	Other Long Term Debt (224):						
9	Medium Term Notes-	2/16/1995	2/1/2005	30,000,000	8.350	2,505,000	30,000,000
10	Series A						
11	Medium Term Notes-	5/25/1995	8/1/2002	9,000,000	7.125	641,250	9,000,000
12	Series A						
13							
14							
15							
16							
17	* Principal balance of Revenue Bonds is net of \$6,535,586 of construction funds held by trustee.						
18							
19							
20							
21							
22							
23							
24							
25							
26							
27	TOTAL			\$ 59,000,000		\$ 4,044,995	\$ 54,744,969

UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (Accounts 181, 225, 226)

1. Report under separate subheadings for Unamortized Debt Expense, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term Debt, particulars (details) of expense, premium or discount applicable to each class and series of long-term debt

2. Show premium amounts by enclosing the figures in parentheses.

3. In column (b) show the principal amount of bonds or other long-term debt originally issued.

4. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.

5. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

6. Identify separately indisposed amounts applicable to issues which were redeemed in prior years.

7. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt - Credit.

Line No	Designation of Long-Term Debt (a)	Principal Amount of Debt issued (b)	Total Expense Premium or Discount (c)	Amortization Period		Balance at Beginning of Year (f)	Debits (Credits) During Year (g)	Balance at End of Year (h)
				Date From (d)	Date To (e)			
1	Brevard Industrial Revenue Bonds:	20,000,000						
2	Unamortized Debt		378,800	1994	2024	\$ 311,553	(12,588)	\$ 298,965
3	Discount (226)							
4								
5	Unamortized Debt		298,023	1994	2024	211,706	337,678	549,384
6	Expenses (181)							
7								
8	Medium Term Notes (181)	39,000,000	416,931	1995	2005	231,346	(46,512)	184,834
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Name of Respondent City Gas Company of Florida - A Division of NUI Corporation						For the Year Ended Dec. 31, 2000
UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Accounts 189, 257)						
1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Reacquired Debt, particulars (details) of gain and loss, including maturity date, on reacquisition applicable to each class and series of long-term debt. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.				General Instruction 17 of the Uniform Systems of Accounts.		
2. In column (c) show the principal amount of bonds or other long-term debt reacquired.				4. Show loss amounts by enclosing the figures in parentheses.		
3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with				5. Explain in a footnote any debits and credits other than amortization debited to Account 428.1, Amortization of Loss on Reacquired Debt, or credited to Account 429.1, Amortization of Gain on Reacquired Debit-Credit.		
Line No.	Designation of Long-Term Debt (a)	Date Reacquired (b)	Principal of Debt Reacquired (c)	Net Gain or Net Loss (d)	Balance at Beginning of Year (e)	Balance at End of Year (f)
1	Unamortized Loss (A/C 189)					
2	First Mortgage Bonds	7/17/95	\$ 8,739,000	\$ 260,488	\$ 99,538	\$ 56,879
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Name of Respondent City Gas Company of Florida A Division of NUI Corporation		For the Year Ended Dec. 31, 2000
RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES		
<p>1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.</p> <p>2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.</p>		
Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 14)	See Page 40-A
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5		
6		
7	Deductions Recorded on Books Not Deducted for Return	
8		
9		
10		
11		
12		
13	Income Recorded on Books Not Included in Return	
14		
15		
16		
17		
18		
19		
20		
21	Deductions on Return Not Charged Against Book Income	
22		
23		
24		
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29		
30	Federal Tax Net Income	
31	Show Computation of Tax:	
32		
33		
34		
35		
36		
37		

Name of Respondent City Gas Company of Florida A Division of NUI Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2000
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**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME
FOR FEDERAL INCOME TAXES**

Net Income for the Year Ended 12/31/99 (Page 14)		\$366,650
Less Net Income for Three Months Ended 12-31-99		190,062
Less Net Loss for Three Months Ended 12-31-98		<u>37,740</u>
Net Income for Fiscal Year Ended September 30, 1999		<u>594,452</u>
Adjustments For Federal Income Tax Purposes		
Income on Return Not on Books:		
Expenses Booked Not Recorded on Return:		
Current Federal Income Taxes	(900,998)	
Deferred Federal Income Taxes	974,941	
Amortization of Deferred Investment Tax Credits	(93,976)	
Plant Acquisition Adjustment Amortization	1,017,562	
Gas Clause Adjustment		
Rate Case	(127,542)	
CIAC	26,000	
Meals and Entertainment - 50% Disallowance	11	
First Mortgage Retirement Costs	<u>42,659</u>	
		938,657
Deductions on Return Not Charged Against Book Income:		
Gas Clause Adjustment	(3,858,110)	
Excess of allowable depreciation over that charged to depreciation and other book expenses	(626,000)	
Cost of Removal	(374,086)	
Insurance	(25,626)	
Bad Debts	68,375	
Pension	<u>(280,000)</u>	
Miscellaneous		<u>(5,095,447)</u>
Total Net Adjustments for Federal Income Tax Purposes		<u>(4,156,790)</u>
Federal Taxable Income		<u>(\$3,562,338)</u>
Show Computation to Tax (Note 1)		
Federal Taxable Income		(\$3,562,338)
35% of Federal Taxable Income		(1,246,818)
Accrual to return and other adjustments		<u>345,820</u>
Current Federal Income Taxes at September 30, 1999		<u>(\$900,998)</u>

Note 1: City Gas Company of Florida is included in the consolidated tax return of NUI Corporation which also includes its operating divisions which do business as Elizabethtown Gas Company, Elkton Gas Service, North Carolina Gas Service, Valley Cities Gas Services, Waverly Gas Service Company, and NUI Ventures and its subsidiaries, NUI Capital, NUI Energy, Inc., NUI Energy Brokers, NUI Environmental Group, Utility Billing Services, NUI Energy Solutions and NUI Sales Management.

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

	Name of Taxing Authority	Federal Income	State Income	Real Property	Tangible Personal Property	Intangible Personal Property	FICA, SUTA, FUTA	Gross Receipts	Regulatory Assessment Fees	Environmental, Excise	Other	Total
1	TAXES (ACCRUED)/PREPAID BEG. OF YEAR	107,829	179,886	63			9,874	(2,158)	(141,559)		(11,300)	142,635
2	Taxes Charged During Year										(46,949)	
3		1,207,905	(25,129)	(1,438,825)			(661,134)	(1,186,013)	(324,366)			(2,474,511)
4												
5												
6												
7												
8												
9												
10												
11												
12	TOTAL TAXES CHARGED DURING YEAR (Lines 3-11)	1,207,905	(25,129)	(1,438,825)			(661,134)	(1,186,013)	(324,366)		(46,949)	(2,474,511)
13	Taxes Paid During Year											
14		(1,077,789)	379,970	1,505,369			758,330	1,188,150	296,432		(7,136)	3,043,326
15												
16												
17												
18												
19												
20												
21												
22												
23	TOTAL TAXES PAID DURING YEAR (Lines 14-24 Adjustments (list))	(1,077,789)	379,970	1,505,369	0	0	758,330	1,188,150	296,432	0	(7,136)	3,043,326
24												
25												
26												
27	TOTAL ADJUSTMENTS (Lines 24-26)										0	0
28	TAXES (ACCRUED)/PREPAID END OF YEAR (Lines 1+12-23+/-27)	237,945	534,727	66,607			107,070	(21)	(169,493)		(65,385)	711,450

DISTRIBUTION OF TAXES CHARGED

	Federal Income	State Income	Real Property	Tangible Personal Property	Intangible Personal Property	FICA, SUTA, FUTA	Gross Receipts	Regulatory Assessment Fees	Environmental, Excise	Other	Total
29											
30											
31	(1,546,322)	(122,429)	1,438,825			624,976	1,186,013	324,366		44,818	1,950,247
32											
33	338,417	147,558				36,158				2,131	524,264
34											
35											
36											
37											
38											
39											
40											
41											
42	(1,207,905)	25,129	1,438,825			661,134	1,186,013	324,366		46,949	2,474,511

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Report below the information applicable to Account 255. correction adjustment to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.

Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Current Year's Income	Adjustments (g)	Balance at End Year (h)	Average Period of Allocation to Income (i)
			Acct. No. (c)	Amount (d)				
1	Gas Utility							
2	3%	(24,336)			411	494	0	
3	4%	67,163			420		55,940	
4	7%							
5	10%	940,134			420	(494)	837,347	
6	8%	20,567			420		19,307	
7								
8	TOTAL	1,003,528			420		912,594	
9	Other List separately and show 3%, 4%, 7%, 10% and TOTAL							

Notes

1. Reclass from Account 254
2. Use this space to list by year generated and by amount any ITCs that have not been utilized and have not expired by the end of the period.

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Name of Respondent		For the Year Ended				
CITY GAS COMPANY OF FLORIDA, A DIVISION OF NUI CORPORATION		Dec. 31, 2000				
MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)						
1. Describe and report the amount of other current and accrued liabilities at the end of year.		2. Minor items (less than \$50,000) may be grouped under appropriate title.				
Line No.	Item (a)	Balance at End of Year (b)				
1	NONE	\$	-			
2			-			
3			-			
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18	TOTAL	\$	-			
OTHER DEFERRED CREDITS (Account 253)						
1. Report below the particulars (details) called for concerning other deferred credits.		amortization.				
2. For any deferred credit being amortized, show the period of		3. Minor Items (less than \$25,000) may be grouped by classes.				
Line No.	Description of Other Deferred Credit (a)	Balance Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	NONE	0		0	0	0
2						
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18						
19						
20						
21	TOTAL	\$0		\$0	\$0	\$0

ACCUMULATED DEFERRED INCOME TAXES (Accounts 281, 282, 283)

Line No	Balance at Beginning of Year	Changes During Year			Adjustments		Balance at End of Year
		Amounts Debited to Account 410.1	Amounts Credited to Account 411.1	Amounts Debited to Account 410.2	Amounts Credited to Account 411.2	Debits Account No.	
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11	20,766,217	(1,017,280)		(124,191)		0	19,624,746
12							
13							
14	20,766,217	(1,017,280)		(124,191)	231	0	19,624,746
15							
16							
17							
18	(2,648,098)	2,299,565					(348,533)
19							
20							
21	(2,648,098)	2,299,565	0		0	0	(348,533)
22							
23							
24							
25							
26							
27							
28							
29							
30	15,732,256	1,223,467		(114,291)		0	16,841,432
31	2,385,863	58,818		(9,900)		0	2,434,781
32							
33	18,118,119	1,282,285		(124,191)		0	19,276,213
34							
35							
36							
37							
38							
39							
40							
41	36,236,238	2,564,570		(248,382)	0	0	38,552,426
42							

NOTES

OTHER REGULATORY LIABILITIES (Account 254)

<p>1. Reporting below the particulars (details) called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).</p> <p>2. For regulatory liabilities being amortized, show period of amortization in column (a).</p>	<p>3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$50,000, whichever is less) may be grouped by classes.</p>
--	--

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance Beginning of Year (b)	Debits		Credits (d)	Balance End of Year (e)
			Contra Account (b)	Amount (c)		
1	SFAS #109 Liability	\$1,282,258				
2			190.0	\$137,220		\$1,044,454
3			410.1	100,584		
4						
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41	TOTAL	\$1,282,258		\$237,804	\$0	\$1,044,454

GAS OPERATING REVENUES (Account 400)

1. Report below natural gas operating revenues for each prescribed account in total.
2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
3. Report number of customers, columns (f) and (g), on the basis of meters, except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.
4. Report quantities of natural gas sold in therms (14.73 psia at 60 F).
5. Report gas service revenues and therms sold by rate schedule.

Line No.	Title of Account (a)	OPERATING REVENUES	
		Amount for Year (b)	Amount for Previous Year * (c)
1	GAS SERVICE REVENUES		
2	FIRM SALES SERVICE		
3	480 - Residential Sales	\$28,562,650	\$25,193,268
4	481 - Commercial Sales	23,560,356	23,349,762
5	481		
6	481		
7	481		
8	481		
9	INTERRUPTIBLE SALES SERVICE		
10	481 - Industrial Sales Preferred	411,591	565,235
11	481 - Industrial Sales Large Volume		0
12	FIRM TRANSPORTATION SERVICE		
13	489 - Commercial	4,159,379	2,276,228
14	489		
15	489		
16	INTERRUPTIBLE TRANSPORTATION SERVICE		
17	489 - Industrial	3,571,171	3,797,168
18	489		
19	482 Other Sales to Public Authorities		
20	484 Flex Rate - Refund		
21	TOTAL Sales to Ultimate Consumers	60,265,147	55,181,661
22	483 Sales for Resale		
23	Off-System Sales	47,412,971	24,867,184
24	TOTAL Nat. Gas Service Revenues	107,678,118	80,048,845
25	TOTAL Gas Service Revenues	107,678,118	80,048,845
26	OTHER OPERATING REVENUES		
27	485 Intracompany Transfers		
28	487 Forfeited Discounts		
29	488 Misc. Service Revenues	1,017,285	948,353
30	489 Rev. from Trans. of Gas of Others (not included		
31	in above rate schedules)		
32	493 Rent from Gas Property		
33	494 Interdepartmental Rents		
34	495 Other Gas Revenues		
35	Initial Connection		
36	Reconnect for Cause		
37	Collection in lieu of disconnect		
38	Returned Check		
39	Other	1,490,447	1,580,834
40	495.1 Overrecoveries Purchased Gas	7,416,592	2,196,051
41	TOTAL Other Operating Revenues	9,924,324	4,725,238
42	TOTAL Gas Operating Revenues	117,602,442	84,774,083
43	(Less) 496 Provision for Rate Refunds		
44	TOTAL Gas Operating Revenues Net of Provision for Refunds	117,602,442	84,774,083
45	Sales for Resale		
46	Other Sales to Public Authority		
47	Interdepartmental Sales		
48	TOTAL	\$117,602,442	\$84,774,083

* Certain reclassifications have been made to the prior year gas operating revenues to conform with the current year presentation

GAS OPERATING REVENUES (ACCOUNT 400) (Continued)

6. If increases or decreases from previous year (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.
 7. See page 9, Important Changes During Year, for important new territory added and important rate increases or decreases.

THERMS OF NATURAL GAS SOLD		AVG. NO. OF NAT. GAS CUSTOMERS PER MO.		Line No.
Quantity for Year (d)	Quantity for Previous Year (e)	Number for Year	Number for Previous Year (g)	
				1
				2
19,152,679	19,655,505	94,995	93,595	3
36,867,891	37,048,704	4,725	4,707	4
				5
				6
				7
				8
				9
1,066,335	1,977,745	4	7	10
	1,144,805		1	11
				12
11,263,384	7,863,651	259	173	13
				14
				15
				16
36,322,141	32,508,538	66	42	17
				18
				19
				20
103,672,430	100,198,948	100,049	98,525	21
				22
96,347,880	79,488,116	0	0	23
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200,020,310	179,687,064			48

NOTES

RESIDENTIAL AND COMMERCIAL SPACE HEATING CUSTOMERS

A residential space heating customer is a customer whose major fuel for heating is gas.

Line No.	Item (a)	Residential (b)	Commercial (c)
1	Average Number of Space Heating Customers for the Year (Estimate if not known. Designate with an asterisk if estimated.)	95,607	4,348
2	For Space Heating Only, Estimated Average Therms (14.73 psia at 60 degrees F) Per Customer for the Year	212	7,290
3	Number of Space Heating Customers Added During the Year	612	(397)
4	Number of Unfilled Application for Space Heating at End of Year	This information is not available	

Note: (The majority of our customers are Water Heating customers not Space Heating customers)

INTERRUPTIBLE, OFF PEAK, AND FIRM SALES TO DISTRIBUTION SYSTEM INDUSTRIAL CUSTOMERS

<p>1. Report below the average number of interruptible, off peak, and firm industrial customers on local distribution systems of the respondent, and the Therms of gas sales to these customers for the year.</p> <p>2. Interruptible customers are those to whom service may be interrupted under terms of the customer's gas contract, or to whom service is required to be interrupted, regardless of the contractual arrangements in emergency periods,</p>	<p>by law, ordinance, directive, or other requirement of government authority. State in a footnote the basis on which interruptible customers are reported.</p> <p>3. Off peak sales are seasonal and other sales which do not occur during wintertime demands.</p> <p>4. Report pressure base of gas volumes at 14.73 psia at 60 degrees F.</p>
---	--

Line No.	Item (a)	Number/Amount (b)
1	Interruptible Customers	
2	Average Number of Customers for the Year	4
3	Therms of Gas Sales for the Year	673,743
4	Off Peak Customers	
5	Average Number of Customers for the Year	0
6	Therms of Gas Sales for the Year	0
7	Firm Customers	
8	Average Number of Customers for the Year	0
9	Therms of Gas Sales for the Year	0
10	TOTAL Industrial Customers	
11	Average Number of Customers for the Year	4
12	Therms of Gas Sales for the Year	673,743

GAS OPERATION AND MAINTENANCE EXPENSES

If the amount for previous year is not derived from previously reported figures, explain in footnotes.

Line No.	Account	Amount for Current Year	Amount for Previous Year
1	1. PRODUCTION EXPENSES		
2	A. Manufactured Gas Production	-	(1,579)
3	B. TOTAL Natural Gas Prod. and Gathering (Enter Total of Accts. 750 - 769)		
4	C. TOTAL Products Extraction (Enter Total of Accounts 770 through 791)		
5	D. TOTAL Exploration and Development (Enter Total of Accts. 795 through 798)		
6	E. Other Gas Supply Expenses		
7	Operation		
8	800 Natural Gas Well Head Purchases		
9	800.1 Natural Gas Well Head Purchases, Intracompany Transfers		
10	801 Natural Gas Field Line Purchases		
11	802 Natural Gas Gasoline Plant Outlet Purchases		
12	803 Natural Gas Transmission Line Purchases		
13	804 Natural Gas City Gate Purchases	32,492,730	23,564,440
14	804.1 Liquefied Natural Gas Purchases		
15	805 Other Gas Purchases	46,194,720	24,082,981
16	(Less) 805.1 Purchased Gas Cost Adjustments		
17	TOTAL Purchased Gas (Enter Total of Lines 8 to 16)	78,687,450	47,647,421
18	806 Exchange Gas		
19	Purchased Gas Expenses		
20	807.1 Well Expenses--Purchased Gas		
21	807.2 Operation of Purchased Gas Measuring Stations		
22	807.3 Maintenance of Purchased Gas Measuring Stations		
23	807.4 Purchased Gas Calculations Expenses		
24	807.5 Other Purchased Gas Expenses		
25	TOTAL Purchased Gas Expenses (Enter Total of lines 20 through 24)	0	0
26	808.1 Gas Withdrawn from Storage--Debit		
27	(Less) 808.2 Gas Delivered to Storage--Credit		
28	809.1 Withdrawals of Liquefied Natural Gas for Processing--Debit		
29	(Less) 809.2 Deliveries of Natural Gas for Processing--Credit		
30	Gas Used in Utility Operations--Credit		
31	810 Gas Used for Compressor Station Fuel--Credit		
32	811 Gas Used for Products Extraction--Credit		
33	812 Gas Used for Other Utility Operations--Credit	(13,922)	(30,270)
34	TOTAL Gas Used in Utility Operations--Credit (Lines 31 through 33)	(13,922)	(30,270)
35	813 Other Gas Supply Expenses		
36	TOTAL Other Gas Supp. Exp. (Total of Lines 17,18,25,26 through 29,34,35)	78,673,528	47,617,151
37	TOTAL Production Expenses (Enter Total of Lines 2,3,4,5 and 36)	78,673,528	47,615,572
38	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES		
39	A. TOTAL Underground Storage Expenses (Total of Accounts 814 through 837)		
40	B. TOTAL Other Storage Expenses (Enter Total of Accounts 840 through 843.9)		
41	C. TOTAL Liquefied Nat Gas Terminaling & Processing Expenses (Enter Total of Accounts 844.1 through 847.8)		
42	TOTAL Natural Gas Storage (Enter Total of lines 39, 40, and 41)	0	0
43	3. TRANSMISSION EXPENSES		
44	TOTAL Transmission Expenses (Enter Total of Accounts 850 through 867)		
45			
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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account	Amount for Current Year	Amount for Previous Year
47	4. DISTRIBUTION EXPENSES		
48	Operation		
49	870 Operation Supervision and Engineering	746,746	849,553
50	871 Distribution Load Dispatching		
51	872 Compressor Station Labor and Expenses		
52	873 Compressor Station Fuel and Power		
53	874 Mains and Services Expenses	1,437,344	1,444,724
54	875 Measuring and Regulating Station Expenses--General	18,731	26,291
55	876 Measuring and Regulating Station Expenses--Industrial	0	4,994
56	877 Measuring and Regulating Station Expenses--City Gate Check Sta.	48	1,857
57	878 Meter and House Regulator Expenses	466,985	387,751
58	879 Customer Installations Expenses	949,981	1,031,724
59	880 Other Expenses	1,378,516	1,448,712
60	881 Rents		
61	TOTAL Operation (Enter Total of lines 49 through 60)	4,998,351	5,195,606
62	Maintenance		
63	885 Maintenance Supervision and Engineering	83,580	53,511
64	886 Maintenance of Structures and Improvements	5,982	6,400
65	887 Maintenance of Mains	682,900	688,444
66	888 Maintenance of Compressor Station Equipment		
67	889 Maintenance of Meas. and Reg. Sta. Equip.--General	3,183	1,665
68	890 Maintenance of Meas. and Reg. Sta. Equip.--Industrial	73,791	83,448
69	891 Maintenance of Meas. and Reg. Sta. Equip.--City Gate Check Sta.	44,383	51,358
70	892 Maintenance of Services	110,474	191,215
71	893 Maintenance of Meters and House Regulators	154,087	105,336
72	894 Maintenance of Other Equipment	5,168	4,546
73	TOTAL Maintenance (Enter Total of Lines 63 through 72)	1,163,548	1,185,924
74	TOTAL Distribution Expenses (Enter Total of Lines 61 and 73)	6,161,899	6,381,530
75	5. CUSTOMER ACCOUNTS EXPENSES		
76	Operation		
77	901 Supervision	117,457	88,077
78	902 Meter Reading Expenses	545,332	552,980
79	903 Customer Records and Collection Expenses	2,583,602	1,637,497
80	904 Uncollectible Accounts	509,997	943,499
81	906 Customer Service Informational Expense	0	0
82	TOTAL Customer Accounts Expenses (Enter Total of Lines 77 through 81)	3,756,388	3,222,053
83	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
84	Operation		
85	907 Supervision		
86	908 Customer Assistance Expenses		
87	909 Informational and Instructional Expenses	2,272,064	1,855,734
88	910 Miscellaneous Customer Service and Informational Expenses		
89	TOTAL Customer Service and Informational Expenses (Enter Total of Lines 85 through 88)	2,272,064	1,855,734
90	7. SALES EXPENSES		
91	Operation		
92	911 Supervision	80,435	16,598
93	912 Demonstrating and Selling Expenses	861,220	899,032
94	913 Advertising Expenses	0	(147)
95	916 Miscellaneous Sales Expenses	8,422	11,222
96	TOTAL Sales Expenses (Enter Total of lines 92 through 95)	950,077	926,705
97			

GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account	Amount for Current Year	Amount for Previous Year
98	8. ADMINISTRATIVE AND GENERAL EXPENSES		
99	Operation		
100	920 Administrative and General Salaries	38,102	87,192
101	921 Office Supplies and Expenses	144,591	1,405,472
102	(Less) (922) Administrative Expenses Transferred--Cr.		
103	923 Outside Services Employed	6,729,979	5,905,905
104	924 Property Insurance	29,914	(109,808)
105	925 Injuries and Damages	398,948	570,342
106	926 Employee Pensions and Benefits	1,044,478	1,587,599
107	927 Franchise Requirements		
108	928 Regulatory Commission Expenses	0	115,082
109	(Less) (929) Duplicate Charges--Cr.		
110	930.1 General Advertising Expenses	1,272	(270)
111	930.2 Miscellaneous General Expenses	(37,884)	400,730
112	931 Rents	111,111	135,480
113	TOTAL Operation (Enter Total of lines 100 through 112)	8,460,511	10,097,724
114	Maintenance		
115	935 Maintenance of General Plant	(1,617)	3,238
116	TOTAL Administrative and General Exp. (Total of lines 113 and 115)	8,458,894	10,100,962
117	TOTAL Gas O. and M. Exp. (Lines 37, 42, 44, 74, 82, 89, 96, and 116)	100,272,849	70,102,556

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NUMBER OF GAS DEPARTMENT EMPLOYEES

131

132 1. The data on number of employees should be reported for payroll period ending nearest to October 31,

133 or any payroll period ending 60 days before or after October 31.

134 2. If the respondent's payroll for the reporting period includes any special construction personnel,

135 include such employees on line 3, and show the number of such special construction employees in a footnote.

136 3. The number of employees assignable to the gas department from joint functions of combination utilities

137 may be determined by estimate, on the basis of employee equivalents. Show the estimated number of

138 equivalent employees attributed to the gas department from joint functions.

139		
140	1. Payroll Period Ended (Date)	10/31/2000
141	2. Total Regular Full-Time Employees	264
142	3. Total Part-Time and Temporary Employees	9
143	4. Total Employees	273

144		
145		
146		
147		

GAS PURCHASES (Accounts 800, 800.1, 801, 802, 803, 804, 804.1, 805, 805.1)

1. Provide totals for the following accounts:

- 800 Natural Gas Well Head Purchases
- 800.1 Natural Gas Well Head Purchases,
Intracompany Transfers
- 801 Natural Gas Field Line Purchases
- 802 Natural Gas Gasoline Plant Outlet Purchases
- 803 Natural Gas Transmission Line Purchases
- 804 Natural Gas City Gate Purchases
- 804.1 Liquefied Natural Gas Purchases
- 805 Other Gas Purchases
- 805.1 Purchase Gas Cost Adjustments

The totals shown in columns (b) and (c) should agree with the books of account. Reconcile any differences in a footnote.

2. State in column (b) the volume of purchased gas as finally measured for the purpose of determining the amount payable for the gas. Include current year receipts of makeup gas that was paid for in prior years.

3. State in column (c) the dollar amount (omit cents) paid and previously paid for the volumes of gas shown in column (b).

4. State in column (d) the average cost per Therm to the nearest hundredth of a cent. (Average means column (c) divided by column (b) multiplied by 100.)

Line No.	Account Title (a)	Gas Purchased-Therms (14.73 psia 60 F) (b)	Cost of Gas (In dollars) (c)	Average Cost Per Therm (To nearest .01 of a cent) (d)
1	800 - Natural Gas Well Head Purchases			
2	800.1 - Natural Gas Well Head Purchases, Intracompany Transfers			
3	801 - Natural Gas Field Line Purchases			
4	802 - Natural Gas Gasoline Plant Outlet Purchases			
5	803 - Natural Gas Transmission Line Purchases			
6	804 - Natural Gas City Gate Purchases	52,372,598	\$ 32,434,558	\$0.6193
7	804.1 - Liquefied Natural Gas Purchases			
8	805 - Other Gas Purchases	124,441,780	46,238,970	\$0.3716
9	805.1 - Purchased Gas Cost Adjustments			
10	TOTAL (Enter Total of lines 1 through 9)	176,814,378	78,673,528	\$0.4449

NOTES TO GAS PURCHASES

GAS USED IN UTILITY OPERATIONS - CREDIT (Accounts 810, 811, 812)

- | | |
|---|---|
| <p>1. Report below particulars (details) of credits during the year to Accounts 810, 811 and 812 which offset charges to operating expenses or other accounts for the cost of gas from the respondent's own supply.</p> <p>2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas.</p> <p>3. If the reported Therms for any use is an estimated quantity, state such fact in a footnote.</p> | <p>4. If any natural gas was used by the respondent for which a change was not made to the appropriate operating expense or other account, list separately in column (c) the Therms of gas used, omitting entries in columns (d) and (e).</p> <p>5. Report pressure base of measurement of gas volumes at 14.73 psia at 60 degrees F.</p> |
|---|---|

Line No.	Purpose for Which Gas Was Used (a)	Account Charged (b)	Therms of Gas Used (c)	Natural Gas		Manufactured Gas	
				Amount of Credit (d)	Amount per Therm (In cents) (e)	Therms of Gas Used (f)	Amount of Credit (g)
1	810 Gas used for Compressor Station Fuel -- Cr.						
2	811 Gas used for Products Extraction -- Cr.						
3	Gas Shrinkage and Other Usage in Respondent's Own Proc.						
4	Gas Shrinkage, Etc. for Respondent's Gas Processed by Others						
5	812 Gas used for Other Util. Oprs-- Cr. (Report separately for each principal uses. Group minor uses)						
6	CNG (Vehicle Fuel)	401	0	\$0			
7	Other General Use	401	30,898	13,922	\$0.4506		
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19							
20	TOTAL		30,898	\$13,922	\$0.4506		

OTHER GAS SUPPLY EXPENSES (Account 813)

Report other gas supply expenses by descriptive titles which clearly indicate the nature of such expenses. Show maintenance expenses separately. Indicate the functional classification and purpose of property to which any expenses relate.

Line No.	Description (a)	Amount (in dollars) (b)
1	None	\$0
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14	TOTAL	\$0

MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (Gas)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	(\$5,939)
2	Experimental and General Research Expenses: (a) Gas Research Institute (GRI) (b) Other	
3	Publishing and distributing information and reports to stockholders; trustee, registrar, and transfer agent fees and expenses, and other expenses of servicing outstanding securities of the Respondent	
4	Other expenses (items of \$5,000 or more must be listed separately in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Amounts of less than \$5,000 may be grouped by classes if the number of items so grouped is shown)	\$ 1,236
5	Payroll Clearing (balance is due to timing)	(33,181)
6		
7	(1) Credit Balance due to Credit Refund	
8		
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11		
12		
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18		
19	TOTAL	(\$37,884)

Name of Respondent CITY GAS COMPANY OF FLORIDA A DIVISION OF NUI CORPORATION							For the Year Ended Dec. 31, 2000
DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Accounts 403,404.1,404.2,404.3,405) (Except Amortization of Acquisition Adjustments)							
1. Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown.							
A. Summary of Depreciation, Depletion, and Amortization Charges							
Line No.	Functional Classification	Depreciation Expense (Account 403)	Amortization & Depletion of Prod. Nat. Gas Land & Land Rights (Account 404.1)	Amortization of Under-ground Storage Land & Land Rights (Account (404.2)	Amortization of Other Limited-term Gas Plant (Account 404.3)	Amortization of Other Gas Plant (Account 405)	Total (b to f) (g)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Intangible Plant	3,794					3,794
2	Production plant, manufactured gas						
3	Production and gathering plant, nat. gas						
4	Products extraction plant						
5	Underground gas storage plant						
6	Other storage plant						
7	Base load LNG term. & proces. plant						
8	Transmission Plant						
9	Distribution Plant	5,393,265					5,393,265
10	General Plant	706,172					706,172
11	Common Plant-Gas						
12							
13							
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37	TOTAL	6,103,231	0	0	-	0	6,103,231

Name of Respondent CITY GAS COMPANY OF FLORIDA- A DIVISION OF NUI CORPORATION	For the Year Ended Dec. 31, 2000
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**PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND
INTEREST CHARGES ACCOUNTS**

Report the information specified below, in the order given for the respective income deduction and interest charges accounts. Provide a subheading for each account and total for the account. Additional columns may be added if deemed appropriate with respect to any account.

(a) Miscellaneous Amortization (Account 425) - Describe the nature of items included in this account, the contra account charged, the total of amortization charged for the year, and the period of amortization.

(b) Miscellaneous Income Deductions - Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2 Life Insurance; 426.3 Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than \$25,000 may be grouped by classes within the above accounts.

(c) Interest on Debt to Associated Companies (Account 430) - For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest.

Explain the nature of other debt on which interest was incurred during the year.

(d) Other Interest Expense (Account 431) - Report particulars (Details) including the amount and interest rate for each other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1	MISCELLANEOUS AMORTIZATION (425):	
2	Plant acquisition adjustment (30 yr. amortization period)	978,876
3	Other	-
4	TOTAL MISCELLANEOUS AMORTIZATION	978,876
5		
6	MISCELLANEOUS INCOME DEDUCTIONS:	
7	Donations (426.1)	5,876
8	Other Deductions (426.5)	4,260
9	TOTAL MISCELLANEOUS INCOME DEDUCTIONS	10,136
10		
11	OTHER INTEREST EXPENSES (431):	
12	Interest on Notes Payable (variable rate)	1,237,647
13	PGA Interest (Interest rate 6.32%)	152,090
14	ECP Interest (Interest rate 6.32%)	336,286
15	Customer deposit interest (Interest rate 6.00%)	28,388
	TOTAL OTHER INTEREST EXPENSES	1,754,411
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Name of Respondent CITY GAS COMPANY OF FLORIDA A DIVISION OF NUI CORPORATION			For the Year Ended Dec. 31, 2000	
DISTRIBUTION OF SALARIES AND WAGES				
Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.				
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	TOTAL Operation and Maintenance - Electric			
3	Gas			
4	Operation			
5	Production - Manufd. Gas & Nat. Gas (inc. Expl. and Dev.); Other Gas Supply; Storage, LNG, Termn. & Proces.			
6	Transmission			
7	Distribution	3,591,050		
8	Customer Accounts	1,670,300		
9	Customer Service and Informational	285,065		
10	Sales	392,851		
11	Administrative and General	46,704		
12	TOTAL Operation (Enter Total of lines 5 through 11)	5,985,970		
13	Maintenance			
14	Production - Manufd. Gas & Nat. Gas (inc. Expl. and Dev.); Other Gas Supply; Storage, LNG, Termn. & Proces.			
15	Transmission			
16	Distribution	229,544		
17	Administrative and General			
18	TOTAL Maintenance (Enter Total of lines 14 through 17)	229,544		
19	Total Operation and Maintenance	6,215,514		
20	Production - Manufd. Gas & Nat. Gas (inc. Expl. and Dev.); Other Gas Supply; Storage, LNG, Termn. & Proces.			
21	Transmission (Enter Total of lines 6 and 15)			
22	Distribution (Enter Total of lines 7 and 16)	3,820,594		
23	Customer Accounts (Transcribe from line 8)	1,670,300		
24	Customer Service and Informational (Transcribe from line 9)	285,065		
25	Sales (Transcribe from line 10)	392,851		
26	Administrative and General (Enter Total of lines 11 and 17)	46,704		
27	TOTAL Operation and Maint. (Total of lines 20 through 26)	6,215,514	401,495	6,617,009
28	Other Utility Departments			
29	Operation and Maintenance			
30	TOTAL All Utility Dept. (Total of lines 2, 27, and 29)	6,215,514	401,495	6,617,009
31	Utility Plant			
32	Construction (By Utility Departments)			
33	Electric Plant			
34	Gas Plant	414,037	26,745	440,782
35	Other		-	0
36	TOTAL Construction (Enter Total of lines 33 through 35)	414,037	26,745	440,782
37	Plant Removal (By Utility Department)			
38	Electric Plant			
39	Gas Plant	78,177	5,050	83,227
40	Other			
41	TOTAL Plant Removal (Enter Total of lines 38 through 40)	78,177	5,050	83,227
42				
43	Other Accounts (Specify):			
44	Appliance Leasing	351,706	22,719	374,425
45	Merchandising and Jobbing	41,399	2,674	44,073
46	Reimbursable Projects	152	10	162
47				
48				
49				
50				
51				
52				
53	TOTAL Other Accounts	393,257	25,403	418,660
54	TOTAL SALARIES AND WAGES	7,100,985	458,692	7,559,677

Name of Respondent
 CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION

For the Year Ended

Dec. 31, 2000

REGULATORY COMMISSION EXPENSES (Account 928)

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party.

2. In columns (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.

Line No.	Description name of regulatory commission or body, the docket or case number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	Deferred in Account 186 at Beginning of Year (e) Acct. 182.3
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40	TOTAL				0

Name of Respondent						For the Year Ended	
CITY GAS COMPANY OF FLORIDA						Dec. 31, 2000	
A DIVISION OF NUI CORPORATION							
REGULATORY COMMISSION EXPENSES (Account 928) (Continued)							
3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.				for Account 186.			
4. The totals of columns (e), (i), (k), and (l) must agree with the totals shown at the bottom of page 34				5. List in column (f), (g) and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.			
				6. Minor items (less than \$25,000) may be grouped.			
EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR			Deferred in Account 186 End of Year (l)	Line No.
CHARGED CURRENTLY TO			Deferred to Account 186 (i)	Contra Account (j)	Amount (k)		
Department (f)	Account No. (g)	Amount (h)					
						Acct. 182.3	1
			248,980	928	-	248,980	2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
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							29
							30
							31
							32
							33
							34
							35
							36
							37
							38
							39
			248,980		0	248,980	40

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. (These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind, or individual [other than for services as an employee or for payments made for medical and related services] amounting to more than \$25,000, including payments for legislative services, except those which should be reported in Account 426.4 Expenditures for Certain

Civic, Political and Related Activities.
 (a) Name and address of person or organization rendering services,
 (b) description of services received during year and project or case to which services relate,
 (c) basis of charges,
 (d) total charges for the year, detailing utility department and account charged.
 2. For any services which are of a continuing nature, give the date and term of contract and date of Commission authorization, if contract received Commission approval.
 3. Designate with an asterisk associated companies.

	Description (a)	Amount (b)
1		
2		
3	Anytime Plumbing Corp. Contractor	\$ 459,430
4	Dial Plumbing of Brevard Inc. Contractor	231,806
5	Equiserve Financial Services	-
6	E.R. Brownell & Associates, Inc. Engineering	-
7	Fairway Plumbing Contractor	318,330
8	Hahn Yalena Corp. Contractor	931,850
9	LeBoeuf, Lamb, Greene & McRae Legal	-
10	Marketing Talent Network Advertising	157,701
11	Morgan, Lewis & Brockius, LLP Legal	-
12	PDC/Mueller Dist. Contractors Main Construction	3,473,068
13	Professional Gas Plumbing, Inc. Contractor	44,065
14	Southeast Corrosion & Eng., Inc. Engineering	230,975
15	Shaker Advertising Agency Advertising	-
16	W.J. Miranda Construction Co. Contractor	234,060
17		
18		
19		
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27		
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30		
31		
32		
33		
34		

**Reconciliation of Gross Operating Revenues
Annual Report versus Regulatory Assessment Fee Return**

Company: **City Gas Company of Florida - A Division of NUI Corporation**

For the Year Ended December 31, 2000

For the current year, reconcile the gross operating revenues as reported on Page 46 of this report with the gross operating revenues as reported on the utility's regulatory assessment fee return. Explain and justify any differences between the reported gross operating revenues in column (f).

(a) Line No.	(a) Description	(b) Gross Operating Revenues per Page 46	(c) Interstate and Sales for Resale Adjustments	(d) Adjusted Intrastate Gross Operating Revenues	(e) Intrastate Gross Operating Revenues per RAF Return	(f) Difference (d) - (e)
1	Total Sales to Ultimate Customers (480-482, 484)	\$52,534,598		\$52,534,598	\$52,534,598	\$0
2	Sales for Resale (483)					
3	Total Natural Gas Service Revenues	52,534,598		52,534,598	52,534,598	0
4	Total Other Operating Revenues (485-495)	11,033,673		11,033,673	11,033,673	0
5	Total Gas Operating Revenues	63,568,271		63,568,271	63,568,271	0
6	Provision for Rate Refunds (496)					
7	Other (Specify) - Off System Sales	47,412,971	47,412,971	0	0	0
8	PGA Over/Under Recoveries	7,416,592		7,416,592	7,416,592	0
9	CRA Over/Under Recoveries	(\$664,958)		(664,958)	(664,958)	0
10	Total Gross Operating Revenues	\$117,732,876	\$47,412,971	\$70,319,905	\$70,319,905	\$0

CORPORATE STRUCTURE

Company: CITY GAS COMPANY OF FLORIDA- A DIVISION OF NUI CORPORATION
For the Year Ended December 31, 2000

Provide an updated organizational chart showing all affiliated companies, partnerships, etc.

Effective

Date JANUARY 1, 2000

See information regarding affiliated companies in the enclosed Form 10-K filed with the Securities and Exchange Commission

NEW OR AMENDED CONTRACTS WITH AFFILIATED COMPANIES

COMPANY: CITY GAS COMPANY OF FLORIDA- A DIVISION OF NUI CORPORATION

For the Year Ended December 31, 2000

Provide a synopsis of each new or amended contract, agreement, or arrangement with affiliated companies for the purchase, lease, or sale of land, goods, or services (excluding tariffed items). The synopsis shall include, at a minimum, the terms, price, quantity, amount, and duration of the contracts.

Name of Affiliated Company (a)	Synopsis of Contract (b)
NONE	

INDIVIDUAL AFFILIATED TRANSACTIONS IN EXCESS OF \$25,000

Company: CITY GAS COMPANY OF FLORIDA, A DIVISION OF NUI CORPORATION

For the Year Ended December 31, 2000

Provide information regarding individual affiliated transactions in excess of \$25,000. Recurring monthly affiliated transactions which exceed \$25,000 per month should be reported annually in the aggregate. However, each land or property sales transaction even though similar sales recur, should be reported as a "non-recurring" item for the period in which it occurs.

Name of Affiliate (a)	Description of Transaction (b)	Dollar Amount (c)
N/A		

SUMMARY OF AFFILIATED TRANSFERS AND COST ALLOCATIONS

Company: *City Gas Company of Florida, A Division of NUI Corporation*
For the Year Ended December 31, 2000

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of \$300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved.

- (a) Enter name of affiliate.
- (b) Give description of type of service, or name the product involved.
- (c) Enter contract or agreement effective dates.
- (d) Enter the letter "p" if the service or product is a purchased by the Respondent: "s" if the service or product is sold by the Respondent.
- (e) Enter utility account number in which charges are recorded.
- (f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"p" or "s" (d)	Account Number (e)	Dollar Amount (f)
See Footnote*	Accounting Services	NUI Cost Allocation Policy	P	Various	622,823
	MIS & Purchasing	NUI Cost Allocation Policy	P	Various	1,195,993
	Marketing & Customer Care	NUI Cost Allocation Policy	P	Various	1,072,973
	Lrgal Affairs/Risk Mgmt	NUI Cost Allocation Policy	P	Various	211,001
	Human Resources & Benefits	NUI Cost Allocation Policy	P	Various	1,768,768
	Executive&Administration	NUI Cost Allocation Policy	P	Various	3,347,331
	Environmental	NUI Cost Allocation Policy	P	Various	30,373
	Rent & Building Services	NUI Cost Allocation Policy	P	Various	423,737
	Insurance	NUI Cost Allocation Policy	P	Various	331,919
	Treasury	NUI Cost Allocation Policy	P	Various	189,150
Footnote: All Charges allocated from divisions or subsidiaries of NUI Corporation as identified in the notes to the financial statements (pg 19)					
Total					9,194,067

ASSETS OR RIGHTS PURCHASED FROM OR SOLD TO AFFILIATES

Company: City Gas Company of Florida, A Division of NUI Corporation
For the Year Ended December 31, 2000

Provide a summary of affiliated transactions involving asset transfers or the right to use assets.

Name of Affiliate	Description of Asset or Right	Cost/Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value	Purchase Price	Title Passed Yes/No
Purchases from Affiliates: N/A		\$	\$	\$	\$	\$	
Total						\$	
Sales to Affiliates: N/A		\$	\$	\$	\$	Sales Price	
Total						\$	

EMPLOYEE TRANSFERS

Company: CITY GAS COMPANY OF FLORIDA- A DIVISION OF NUI CORPORATION

For the Year Ended December 31, 2000

List employees earning more than \$30,000 annually transferred to/from the utility to/from an affiliate company.

Company Transferred From	Company Transferred To	Old Job Assignment	New Job Assignment	Transfer Permanent or Temporary and Duration
NONE				

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