

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Request for rate increase
by City Gas Company of Florida.

DOCKET NO. 000768-GU
ORDER NO. PSC-00-2101A-PCO-GU
ISSUED: December 6, 2000

AMENDATORY ORDER

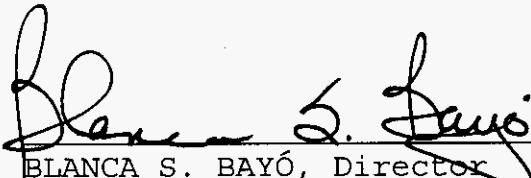
The Commission issued Order No. PSC-00-2101-PCO-GU on November 6, 2000, in Docket No. 000768-GU. A number of tables referenced in the Order were not issued with the Order. Those tables are attached to this Amendatory Order.

Based on the foregoing, it is

ORDERED by the Florida Public Service Commission that Order No. PSC-00-2101-PCO-GU is hereby amended by including the attached tables as part of the Order. It is further

ORDERED that Order No. PSC-00-2101-PCO-GU is affirmed in all other respects.

By ORDER of the Florida Public Service Commission this 6th Day of December, 2000.



BLANCA S. BAYÓ, Director
Division of Records and Reporting

(S E A L)

MKS

DOCUMENT NUMBER-DATE

15644 DEC-68

-FPSC-RECORDS/REPORTING

COMPARATIVE AVERAGE RATE BASES

CITY GAS COMPANY OF FLORIDA
 DOCKET NO. 000768-GU
 TYE 09/30/99

ATTACHMENT 1
 01-Nov-2000
 INTERIM

ADJ. NO.	COMPANY		STAFF		
	TOTAL PER BOOKS	COMPANY ADJS.	COMPANY ADJUSTED	STAFF ADJS.	STAFF ADJUSTED
PLANT IN SERVICE					
	143,756,865				
		3,041,377			
COMMON PLANT ALLOCATED					
	0				
		(1,975,484)			
		2,640,577			
ACQUISITION ADJUSTMENT					
	30,337,093				
		(29,335,430)			
		182,010			
		(34,800)			
PLANT HELD FOR FUTURE USE					
	0				
CONSTRUCTION WORK IN PROGRESS					
	5,242,621				
		(4,093,626)			
TOTAL PLANT	<u>179,336,579</u>	<u>(29,575,376)</u>	<u>149,761,203</u>	<u>0</u>	<u>149,761,203</u>
DEDUCTIONS					
ACCUM. DEPR. - PLANT IN SERVICE					
	58,471,904				
		182,010			
		(1,179,172)			
		126,926			
ACCUM DEPR. - COMMON PLANT					
		(775,613)			
		519,214			
ACCUM. AMORT. - ACQUISITION ADJ.					
	10,665,327				
		(10,224,804)			
		12,134			
		(1,152)			
		1,152			
		9,114			
		(4,580)			
CUSTOMER ADVANCES FOR CONSTR.	0	0			
TOTAL DEDUCTIONS	<u>69,137,231</u>	<u>(11,334,751)</u>	<u>57,802,480</u>	<u>0</u>	<u>57,802,480</u>
NET UTILITY PLANT	<u>110,199,348</u>	<u>(18,240,625)</u>	<u>91,958,723</u>	<u>0</u>	<u>91,958,723</u>
WORKING CAPITAL ALLOWANCE	<u>(18,208,266)</u>	<u>20,995,036</u>	<u>2,786,770</u>	<u>(292,200)</u>	<u>2,494,570</u>
TOTAL RATE BASE	<u>91,991,082</u>	<u>2,754,411</u>	<u>94,745,493</u>	<u>(292,200)</u>	<u>94,453,293</u>

COMPARATIVE WORKING CAPITAL COMPONENTS

CITY GAS COMPANY OF FLORIDA
DOCKET NO. 000768-GU
TYE 09/30/99

ATTACHMENT 1A
01-Nov-2000
INTERIM

ORDER NO. PSC-00-2101A-PCO-GU
DOCKET NO. 000768-GU
PAGE 3

ADJ. NO.	COMPANY AS FILED			STAFF	
	TOTAL PER BOOKS	COMPANY ADJS.	COMPANY ADJUSTED	STAFF ADJS.	STAFF ADJUSTED
	WORKING CAPITAL	(18,208,266)			
	Non-Utility Property		(12,487,806)		
	Other Special Funds		(26,130)		
	Merchandise, Jobbing & Other		(1,723)		
1	Materials and Supplies			(171,824)	
	Unamortized Debt Expense		(484,351)		
	Misc. Deferred Debits		(2,159,280)		
	Unamortized Loss on Reacquired Debt		(131,532)		
	Deferred Income Taxes		(963,844)		
	Notes Payable		12,353,913		
	Customer Deposits		5,472,063		
	Interest Accrued		227,527		
	Allocation to M&J		(901,684)		
2	Other Regulatory Liabilities		1,471,457	(120,376)	
	Accum. Deferred Income Tax		17,480,166		
	Deferred ITC		1,099,477		
	Capital Leases		46,783		
	TOTALS	(18,208,266)	20,995,036	(292,200)	2,494,570

COMPARATIVE NOIs

CITY GAS COMPANY OF FLORIDA
 DOCKET NO. 000768-GU
 TYE 09/30/99

ATTACHMENT 2
 Page 1 of 2

01-Nov-2000
 INTERIM

ADJ. NO.	COMPANY			STAFF	
	TOTAL PER BOOKS	COMPANY ADJS.	COMPANY ADJUSTED	STAFF ADJS.	STAFF ADJUSTED
	OPERATING REVENUES	78,350,986			
	Remove cost of gas		(23,280,148)		
	Remove off-system sales		(19,018,130)		
	Remove franchise/gross receipts revs		(3,083,632)		
	Remove ECP revenues		(1,967,551)		
	TOTAL REVENUES	78,350,986	(47,349,461)	31,001,525	0
	OPERATING EXPENSES:				
	OPERATION & MAINTENANCE EXPENSE	63,231,186			
	Remove cost of gas		(23,164,326)		
	Remove off-system gas costs		(18,240,112)		
	Non-utility expense		(1,944,548)		
	AGA dues		(3,813)		
	Membership dues		(4,149)		
	Economic development expense		(195)		
	Non-recurring restructuring charges		32,682		
	Employee activities		(9,536)		
	ECP expense		(1,957,762)		
	Disallowed corporate services		(56,067)		
	Non-recurring charges		(189,864)		
	Depreciation expense		(406,851)		
	Out of period adjustment		(6,152)		
3	Bad debt expense			(177,912)	
	TOTAL O & M EXPENSE	63,231,186	(45,950,693)	17,280,493	(177,912)

COMPARATIVE NOIs

CITY GAS COMPANY OF FLORIDA
 DOCKET NO. 000768-GU
 TYE 09/30/99

ATTACHMENT 2
 Page 2 of 2

01-Nov-2000
 INTERIM

ADJ. NO.	COMPANY		STAFF			
	TOTAL PER BOOKS	COMPANY ADJS.	COMPANY ADJUSTED	STAFF ADJS.	STAFF ADJUSTED	
	DEPRECIATION & AMORTIZATION	5,288,697				
	Acquisition adj. amortization		(1,152)			
	Correct FPUA amort. coded to wrong acct.		1,152			
	Common plant allocation		(154,822)			
	Add back NUI deprec. exp. at Florida rates		381,793			
	New depreciation rates		291,873			
	Vero Beach acquisition amort.		6,067			
	TOTAL DEPRECIATION & AMORT.	5,288,697	524,911	5,813,608	0	5,813,608
	TAXES OTHER THAN INCOME	4,596,848				
	Regulatory Assessment tax		(115,822)			
	Franchise/Gross Receipts tax		(3,083,185)			
	Regulatory Assessment tax on ECP		(9,787)			
	TOTAL TAXES OTHER THAN INCOME	4,596,848	(3,208,794)	1,388,054	0	1,388,054
	INCOME TAX EXPENSE	(820,691)				
4	Tax effect of adjustments		481,272		80,537	
	Out of period adjustment		2,315			
5	Interest Reconciliation Adj.		583,435		4,274	
	Deferred Income Taxes-Net	812,318				
	Investment Tax Credit	(12,168)	12,168			
	TOTAL INCOME TAXES	(20,541)	1,079,190	1,058,649	84,811	1,143,460
2	GAIN ON SALE OF PROPERTY				(36,111)	(36,111)
	TOTAL OPERATING EXPENSES	73,096,190	(47,555,386)	25,540,804	(129,212)	25,411,592
	NET OPERATING INCOME	5,254,796	205,925	5,460,721	129,212	5,589,933

City Gas of Florida
 Interim Capital Structure for the Florida Division
 Year Ending September 30, 1999
 Docket No. 000768- GU
 13 Month Average

ATTACHMENT 3
 01-Nov-2000
 INTERIM

	COMPANY ADJUSTMENTS			RATE BASE ADJUSTMENTS				RATIO	COST RATE	WEIGHTED COST
	PER BOOKS	SPECIFIC	PRO RATA	ADJUSTED PER BOOKS	SPECIFIC	PRO RATA	STAFF ADJUSTED			
COMMON EQUITY	\$42,765,918	(\$4,101,046)	(7,729,668)	30,935,204		(110,763)	30,824,441	32.63%	10.30%	3.36%
LONG TERM DEBT	46,880,480	1,729,088	(9,717,757)	38,891,811		(139,252)	38,752,559	41.03%	6.33%	2.60%
SHORT TERM DEBT	12,353,913	2,371,958	(2,943,915)	11,781,956		(42,185)	11,739,771	12.43%	5.47%	0.68%
CUSTOMER DEPOSITS	5,472,062			5,472,062			5,472,062	5.79%	6.08%	0.35%
TAX CREDITS - ZERO COST	1,099,477	15,704		1,115,181			1,115,181	1.18%	0.00%	0.00%
ACCUM. DEF. IT - ZERO COST	17,987,779	(11,438,499)		6,549,280			6,549,280	6.93%	0.00%	0.00%
OTHER (EXPLAIN)				0			0	0.00%	0.00%	0.00%
	\$126,559,629	(\$11,422,795)	(\$20,391,341)	\$94,745,493	\$0	(\$292,200)	\$94,453,293	100.0%		6.99%

NET OPERATING INCOME MULTIPLIER

CITY GAS COMPANY OF FLORIDA
DOCKET NO. 000768-GU
TYE 09/30/99

ATTACHMENT 4
01-Nov-2000
INTERIM

<u>DESCRIPTION</u>	<u>COMPANY PER FILING</u>	<u>STAFF</u>
REVENUE REQUIREMENT	100.0000%	100.0000%
GROSS RECEIPTS TAX RATE	0.0000%	0.0000%
REGULATORY ASSESSMENT RATE	0.5000%	0.5000%
BAD DEBT RATE	0.7489%	0.5234%
NET BEFORE INCOME TAXES	<u>98.7511%</u>	<u>98.9766%</u>
STATE INCOME TAX RATE	5.5000%	5.5000%
STATE INCOME TAX	5.4313%	5.4437%
NET BEFORE FEDERAL INCOME TAXES	<u>93.3198%</u>	<u>93.5329%</u>
FEDERAL INCOME TAX RATE	34.0000%	34.0000%
FEDERAL INCOME TAX	31.7287%	31.8012%
REVENUE EXPANSION FACTOR	<u>61.5911%</u>	<u>61.7317%</u>
NET OPERATING INCOME MULTIPLIER	<u><u>1.6236</u></u>	<u><u>1.6199</u></u>

COMPARATIVE REVENUE DEFICIENCY CALCULATIONS

CITY GAS COMPANY OF FLORIDA
DOCKET NO. 000768-GU
TYE 09/30/99

ATTACHMENT 5
01-Nov-2000
INTERIM

	<u>COMPANY ADJUSTED</u>	<u>STAFF</u>
RATE BASE (AVERAGE)	\$94,745,493	\$94,453,293
RATE OF RETURN	X <u>6.99%</u>	X <u>6.99%</u>
REQUIRED NOI	<u>\$6,622,710</u>	<u>\$6,602,821</u>
 Operating Revenues	 31,001,525	 31,001,525
 Operating Expenses:		
Operation & Maintenance	17,280,493	17,102,581
Depreciation & Amortization	5,813,608	5,813,608
Amortization of Environ. Costs	0	0
Taxes Other than Income Taxes	1,388,054	1,388,054
Income Taxes	1,058,649	1,143,460
Gain on Sale of Property		(36,111)
Total Operating Expenses	25,540,804	25,411,592
 ACHIEVED NOI	 <u>5,460,721</u>	 <u>5,589,933</u>
NET REVENUE DEFICIENCY	1,161,989	1,012,888
Revenue Tax Factor	1.6236	1.6199
 TOTAL REVENUE DEFICIENCY	 <u><u>\$1,886,605</u></u>	 <u><u>\$1,640,777</u></u>

REVISED
10/12/00

COMPANY: CITY GAS COMPANY OF FLORIDA
ALLOCATION OF INTERIM INCREASE
BASED ON 12 MONTHS ENDED: 09/30/1999

ATTACHMENT: 6(a)
DOCKET NO. 000768-GU

(1) RATE SCHEDULE	PRESENT REVENUE				INTERIM INCREASE			
	(2) BILLS	(3) THERM SALES	(4) CUSTOMER CHARGE	(5) ENERGY CHARGE	(6) (4)+(5) TOTAL	(7) (6)X(8) \$ INCREASE	(8) (7)/(6) % INCREASE	(9) (7)/(3) INCREASE CENTS PER THERM
RESIDENTIAL SERVICE	1,134,348	18,900,628	\$8,053,704	\$8,816,664	\$16,870,368	\$887,205	5.26	4.694
GAS LIGHTING SERVICE	3,058	44,110	\$0	\$17,666	\$17,666	\$929	5.26	2.106
COMMERCIAL & INDUSTRIAL	56,245	34,544,014	\$969,051	\$7,128,070	\$8,097,121	\$425,824	5.26	1.233
LARGE COMMERCIAL	123	1,955,289	\$3,710	\$322,467	\$326,177	\$17,153	5.26	0.877
INTERRUPTIBLE - PREFERRED GAS	50	1,013,998	\$3,500	\$206,965	\$210,465	\$11,068	5.26	1.092
CONTRACT INT. - PREFERRED GAS	0	0	\$0	\$0	\$0	\$0	5.26	1.092
INTERRUPTIBLE LARGE VOL. GAS	0	0	\$0	\$0	\$0	\$0	5.26	0.453
CONTRACT INT. - LARGE VOL. GAS.	0	0	\$0	\$0	\$0	\$0	5.26	0.453
NATURAL GAS VEHICLE SALES SERVICE	23	46,585	\$312	\$10,008	\$10,320	\$543	5.26	1.165
SMALL COMMERCIAL TRANSPORTATION	2,675	3,684,674	\$45,152	\$703,605	\$748,757	\$39,377	5.26	1.069
COMMERCIAL TRANSPORTATION	552	7,101,494	\$27,650	\$1,237,127	\$1,264,777	\$66,514	5.26	0.937
INTERRUPTIBLE TRANSPORTATION	393	12,593,536	\$68,775	\$1,575,297	\$1,644,072	\$86,461	5.26	0.687
CONTRACT INTERRUPTIBLE - TRANS.	36	2,310,208	\$5,300	\$276,740	\$282,040	\$14,832	5.26	0.642
INTERRUPTIBLE LARGE VOL. TRANS.	65	8,891,960	\$26,000	\$739,799	\$765,799	\$40,273	5.26	0.453
CONTRACT INT. - LARGE VOL. TRANS.	68	11,159,316	\$7,600	\$954,522	\$962,122	\$50,598	5.26	0.453
NATURAL GAS VEHICLE TRANS.	0	0	\$0	\$0	\$0	\$0	5.26	1.165
TOTAL	1,197,636	102,245,812	\$9,210,754	\$21,988,930	\$31,199,684	\$1,640,777	5.26	1.605

NOTE: REVENUES ABOVE DO NOT INCLUDE FUEL

REVISED
10/12/00

COMPANY: CITY GAS COMPANY OF FLORIDA

ATTACHMENT: 6(b)
 DOCKET NO. 000768-GU

<u>RATE SCHEDULE</u>	<u>PRESENT RATE</u>	<u>PSC APPROVED INTERIM INCREASE</u>	<u>PSC APPROVED INTERIM RATE</u>
<u>RESIDENTIAL</u>			
CUSTOMER CHARGE	\$7.00	\$0.00	\$7.00
ENERGY CHARGE (cents/therm)	46.349	4.694	51.043
<u>GAS LIGHTING SERVICE</u>			
CUSTOMER CHARGE	\$0.00	\$0.00	\$0.00
ENERGY CHARGE (cents/therm)	46.349	2.106	48.455
<u>COMMERCIAL & INDUSTRIAL</u>			
CUSTOMER CHARGE	\$17.00	\$0.00	\$17.00
ENERGY CHARGE (cents/therm)	20.259	1.233	21.492
<u>LARGE COMMERCIAL</u>			
CUSTOMER CHARGE	\$35.00	\$0.00	\$35.00
ENERGY CHARGE (cents/therm)	16.336	0.877	17.213
<u>INTERRUPTIBLE - PREFERRED GAS</u>			
CUSTOMER CHARGE	\$50.00	\$0.00	\$50.00
ENERGY CHARGE (cents/therm)	12.757	1.092	13.849
<u>CONTRACT INT. - PREFERRED GAS</u>			
CUSTOMER CHARGE	\$50.00	\$0.00	\$50.00
ENERGY CHARGE (cents/therm)	12.757	1.092	13.849
<u>INT. LARGE VOL. GAS</u>			
CUSTOMER CHARGE	\$250.00	\$0.00	\$250.00
ENERGY CHARGE (cents/therm)	8.252	0.453	8.705
<u>CONTRACT INT. LARGE VOL. GAS</u>			
CUSTOMER CHARGE	\$250.00	\$0.00	\$250.00
ENERGY CHARGE (cents/therm)	8.252	0.453	8.705
<u>NATURAL GAS VEHICLE SALES SERVICE</u>			
CUSTOMER CHARGE	\$12.00	\$0.00	\$12.00
ENERGY CHARGE (cents/therm)	14.119	1.165	15.284
<u>SMALL COMMERCIAL TRANSPORTATION</u>			
CUSTOMER CHARGE	\$17.00	\$0.00	\$17.00
ENERGY CHARGE (cents/therm)	20.259	1.069	21.328
<u>COMMERCIAL TRANSPORTATION</u>			
CUSTOMER CHARGE	\$50.00	\$0.00	\$50.00
ENERGY CHARGE (cents/therm)	16.336	0.937	17.273
<u>INTERRUPTIBLE TRANSPORTATION</u>			
CUSTOMER CHARGE	\$175.00	\$0.00	\$175.00
ENERGY CHARGE (cents/therm)	12.757	0.687	13.444
<u>CONTRACT INTERRUPTIBLE - TRANS.</u>			
CUSTOMER CHARGE	\$175.00	\$0.00	\$175.00
ENERGY CHARGE (cents/therm)	12.757	0.642	13.399
<u>INTERRUPTIBLE LARGE VOL. TRANS.</u>			
CUSTOMER CHARGE	\$400.00	\$0.00	\$400.00
ENERGY CHARGE (cents/therm)	8.252	0.453	8.705
<u>CONTRACT INTERRUPTIBLE - LARGE VOL. TRANS.</u>			
CUSTOMER CHARGE	\$400.00	\$0.00	\$400.00
ENERGY CHARGE (cents/therm)	8.252	0.453	8.705
<u>NATURAL GAS VEHICLE TRANS.</u>			
CUSTOMER CHARGE	\$12.00	\$0.00	\$12.00
ENERGY CHARGE (cents/therm)	14.119	1.165	15.284

COST OF SERVICE SUMMARY
 COMPANY: CITY GAS COMPANY OF FLORIDA

ATTACHMENT : 7(a)
 DOCKET NO. 000768-GU

RATE COMPARISON

RATE SCHEDULE: RESIDENTIAL

PRESENT RATES

INTERIM RATES

Customer Charge
 \$7.00

Customer Charge
 \$7.00

Cents per Therm

Cents per Therm

46.349

51.043

4.694

Gas Cost Cents/Therm: 60.302

Therm usage increment 10

<u>Therm Usage</u>	<u>Present Monthly Bill w/o Fuel</u>	<u>Present Monthly Bill with Fuel</u>	<u>Proposed Monthly Bill w/o Fuel</u>	<u>Proposed Monthly Bill with Fuel</u>	<u>Percent Increase w/o Fuel</u>	<u>Percent Increase with Fuel</u>	<u>Dollar Increase</u>
10	\$11.63	\$17.67	\$12.10	\$18.13	4.03%	2.66%	\$0.47
20	\$16.27	\$28.33	\$17.21	\$29.27	5.77%	3.31%	\$0.94
30	\$20.90	\$39.00	\$22.31	\$40.40	6.74%	3.61%	\$1.41
40	\$25.54	\$49.66	\$27.42	\$51.54	7.35%	3.78%	\$1.88
50	\$30.17	\$60.33	\$32.52	\$62.67	7.78%	3.89%	\$2.35
60	\$34.81	\$70.99	\$37.63	\$73.81	8.09%	3.97%	\$2.82
70	\$39.44	\$81.66	\$42.73	\$84.94	8.33%	4.02%	\$3.29
80	\$44.08	\$92.32	\$47.83	\$96.08	8.52%	4.07%	\$3.76
90	\$48.71	\$102.99	\$52.94	\$107.21	8.67%	4.10%	\$4.22
100	\$53.35	\$113.65	\$58.04	\$118.35	8.80%	4.13%	\$4.69
110	\$57.98	\$124.32	\$63.15	\$129.48	8.90%	4.15%	\$5.16
120	\$62.62	\$134.98	\$68.25	\$140.61	9.00%	4.17%	\$5.63
130	\$67.25	\$145.65	\$73.36	\$151.75	9.07%	4.19%	\$6.10
140	\$71.89	\$156.31	\$78.46	\$162.88	9.14%	4.20%	\$6.57
150	\$76.52	\$166.98	\$83.56	\$174.02	9.20%	4.22%	\$7.04
160	\$81.16	\$177.64	\$88.67	\$185.15	9.25%	4.23%	\$7.51
170	\$85.79	\$188.31	\$93.77	\$196.29	9.30%	4.24%	\$7.98
180	\$90.43	\$198.97	\$98.88	\$207.42	9.34%	4.25%	\$8.45
190	\$95.06	\$209.64	\$103.98	\$218.56	9.38%	4.25%	\$8.92
200	\$99.70	\$220.30	\$109.09	\$229.69	9.42%	4.26%	\$9.39

COST OF SERVICE SUMMARY
 COMPANY: CITY GAS COMPANY OF FLORIDA

ATTACHMENT : 7(b)
 DOCKET NO. 000768-GU

RATE COMPARISON

RATE SCHEDULE: GAS LIGHTING

PRESENT RATES

INTERIM RATES

Customer Charge
 \$0.00

Customer Charge
 \$0.00

Cents
per Therm
 46.349

Cents
per Therm
 48.455

Gas Cost Cents/Therm: 60.302

Therm usage increment 10

<u>Therm Usage</u>	<u>Present Monthly Bill w/o Fuel</u>	<u>Present Monthly Bill with Fuel</u>	<u>Proposed Monthly Bill w/o Fuel</u>	<u>Proposed Monthly Bill with Fuel</u>	<u>Percent Increase w/o Fuel</u>	<u>Percent Increase with Fuel</u>	<u>Dollar Increase</u>
10	\$4.63	\$10.67	\$4.85	\$10.88	4.54%	1.97%	\$0.21
20	\$9.27	\$21.33	\$9.69	\$21.75	4.54%	1.97%	\$0.42
30	\$13.90	\$32.00	\$14.54	\$32.63	4.54%	1.97%	\$0.63
40	\$18.54	\$42.66	\$19.38	\$43.50	4.54%	1.97%	\$0.84
50	\$23.17	\$53.33	\$24.23	\$54.38	4.54%	1.97%	\$1.05
60	\$27.81	\$63.99	\$29.07	\$65.25	4.54%	1.97%	\$1.26
70	\$32.44	\$74.66	\$33.92	\$76.13	4.54%	1.97%	\$1.47
80	\$37.08	\$85.32	\$38.76	\$87.01	4.54%	1.97%	\$1.68
90	\$41.71	\$95.99	\$43.61	\$97.88	4.54%	1.97%	\$1.90
100	\$46.35	\$106.65	\$48.46	\$108.76	4.54%	1.97%	\$2.11
110	\$50.98	\$117.32	\$53.30	\$119.63	4.54%	1.97%	\$2.32
120	\$55.62	\$127.98	\$58.15	\$130.51	4.54%	1.97%	\$2.53
130	\$60.25	\$138.65	\$62.99	\$141.38	4.54%	1.97%	\$2.74
140	\$64.89	\$149.31	\$67.84	\$152.26	4.54%	1.97%	\$2.95
150	\$69.52	\$159.98	\$72.68	\$163.14	4.54%	1.97%	\$3.16
160	\$74.16	\$170.64	\$77.53	\$174.01	4.54%	1.97%	\$3.37
170	\$78.79	\$181.31	\$82.37	\$184.89	4.54%	1.97%	\$3.58
180	\$83.43	\$191.97	\$87.22	\$195.76	4.54%	1.97%	\$3.79
190	\$88.06	\$202.64	\$92.06	\$206.64	4.54%	1.97%	\$4.00
200	\$92.70	\$213.30	\$96.91	\$217.51	4.54%	1.97%	\$4.21

COST OF SERVICE SUMMARY
 COMPANY: CITY GAS COMPANY OF FLORIDA

ATTACHMENT : 7(c)
 DOCKET NO. 000768-GU

RATE COMPARISON

RATE SCHEDULE: COMMERCIAL & INDUSTRIAL

PRESENT RATES

Customer Charge
 \$17.00

Cents
per Therm
 20.259

INTERIM RATES

Customer Charge
 \$17.00

Cents
per Therm
 21.492

Gas Cost Cents/Therm: 60.302

Therm usage increment 100

<u>Therm Usage</u>	<u>Present Monthly Bill w/o Fuel</u>	<u>Present Monthly Bill with Fuel</u>	<u>Proposed Monthly Bill w/o Fuel</u>	<u>Proposed Monthly Bill with Fuel</u>	<u>Percent Increase w/o Fuel</u>	<u>Percent Increase with Fuel</u>	<u>Dollar Increase</u>
100	\$37.26	\$97.56	\$38.49	\$98.79	3.31%	1.26%	\$1.23
200	\$57.52	\$178.12	\$59.98	\$180.59	4.29%	1.38%	\$2.47
300	\$77.78	\$258.68	\$81.48	\$262.38	4.75%	1.43%	\$3.70
400	\$98.04	\$339.24	\$102.97	\$344.17	5.03%	1.45%	\$4.93
500	\$118.30	\$419.81	\$124.46	\$425.97	5.21%	1.47%	\$6.16
600	\$138.55	\$500.37	\$145.95	\$507.76	5.34%	1.48%	\$7.40
700	\$158.81	\$580.93	\$167.44	\$589.56	5.43%	1.49%	\$8.63
800	\$179.07	\$661.49	\$188.93	\$671.35	5.51%	1.49%	\$9.86
900	\$199.33	\$742.05	\$210.43	\$753.14	5.57%	1.50%	\$11.09
1000	\$219.59	\$822.61	\$231.92	\$834.94	5.61%	1.50%	\$12.33
1100	\$239.85	\$903.17	\$253.41	\$916.73	5.65%	1.50%	\$13.56
1200	\$260.11	\$983.73	\$274.90	\$998.52	5.69%	1.50%	\$14.79
1300	\$280.37	\$1,064.29	\$296.39	\$1,080.32	5.72%	1.51%	\$16.03
1400	\$300.63	\$1,144.85	\$317.88	\$1,162.11	5.74%	1.51%	\$17.26
1500	\$320.89	\$1,225.42	\$339.38	\$1,243.91	5.76%	1.51%	\$18.49
1600	\$341.14	\$1,305.98	\$360.87	\$1,325.70	5.78%	1.51%	\$19.72
1700	\$361.40	\$1,386.54	\$382.36	\$1,407.49	5.80%	1.51%	\$20.96
1800	\$381.66	\$1,467.10	\$403.85	\$1,489.29	5.81%	1.51%	\$22.19
1900	\$401.92	\$1,547.66	\$425.34	\$1,571.08	5.83%	1.51%	\$23.42
2000	\$422.18	\$1,628.22	\$446.83	\$1,652.87	5.84%	1.51%	\$24.65

COST OF SERVICE SUMMARY
 COMPANY: CITY GAS COMPANY OF FLORIDA

ATTACHMENT : 7(d)
 DOCKET NO. 000768-GU

RATE COMPARISON

RATE SCHEDULE: COMMERCIAL LARGE VOLUME

PRESENT RATES

Customer Charge
 \$35.00

Cents
per Therm
 16.336

INTERIM RATES

Customer Charge
 \$35.00

Cents
per Therm
 17.213

Gas Cost Cents/Therm: 60.302

Therm usage increment 2,000

<u>Therm Usage</u>	<u>Present Monthly Bill w/o Fuel</u>	<u>Present Monthly Bill with Fuel</u>	<u>Proposed Monthly Bill w/o Fuel</u>	<u>Proposed Monthly Bill with Fuel</u>	<u>Percent Increase w/o Fuel</u>	<u>Percent Increase with Fuel</u>	<u>Dollar Increase</u>
2,000	\$361.72	\$1,567.76	\$379.27	\$1,585.31	4.85%	1.12%	\$17.55
4,000	\$688.44	\$3,100.52	\$723.53	\$3,135.61	5.10%	1.13%	\$35.09
6,000	\$1,015.16	\$4,633.28	\$1,067.80	\$4,685.92	5.19%	1.14%	\$52.64
8,000	\$1,341.88	\$6,166.04	\$1,412.06	\$6,236.22	5.23%	1.14%	\$70.18
10,000	\$1,668.60	\$7,698.80	\$1,756.33	\$7,786.53	5.26%	1.14%	\$87.73
12,000	\$1,995.32	\$9,231.56	\$2,100.59	\$9,336.83	5.28%	1.14%	\$105.27
14,000	\$2,322.04	\$10,764.32	\$2,444.86	\$10,887.14	5.29%	1.14%	\$122.82
16,000	\$2,648.76	\$12,297.08	\$2,789.13	\$12,437.45	5.30%	1.14%	\$140.37
18,000	\$2,975.48	\$13,829.84	\$3,133.39	\$13,987.75	5.31%	1.14%	\$157.91
20,000	\$3,302.20	\$15,362.60	\$3,477.66	\$15,538.06	5.31%	1.14%	\$175.46
22,000	\$3,628.92	\$16,895.36	\$3,821.92	\$17,088.36	5.32%	1.14%	\$193.00
24,000	\$3,955.64	\$18,428.12	\$4,166.19	\$18,638.67	5.32%	1.14%	\$210.55
26,000	\$4,282.36	\$19,960.88	\$4,510.45	\$20,188.97	5.33%	1.14%	\$228.09
28,000	\$4,609.08	\$21,493.64	\$4,854.72	\$21,739.28	5.33%	1.14%	\$245.64
30,000	\$4,935.80	\$23,026.40	\$5,198.99	\$23,289.59	5.33%	1.14%	\$263.19
32,000	\$5,262.52	\$24,559.16	\$5,543.25	\$24,839.89	5.33%	1.14%	\$280.73
34,000	\$5,589.24	\$26,091.92	\$5,887.52	\$26,390.20	5.34%	1.14%	\$298.28
36,000	\$5,915.96	\$27,624.68	\$6,231.78	\$27,940.50	5.34%	1.14%	\$315.82
38,000	\$6,242.68	\$29,157.44	\$6,576.05	\$29,490.81	5.34%	1.14%	\$333.37
40,000	\$6,569.40	\$30,690.20	\$6,920.31	\$31,041.11	5.34%	1.14%	\$350.91

COST OF SERVICE SUMMARY
 COMPANY: CITY GAS COMPANY OF FLORIDA

ATTACHMENT : 7(e)
 DOCKET NO. 000768-GU

RATE COMPARISON

RATE SCHEDULE: INTERRUPTIBLE PREFERRED

PRESENT RATES

Customer Charge
 \$50.00

Cents
per Therm
 12.757

INTERIM RATES

Customer Charge
 \$50.00

Cents
per Therm
 13.849

Gas Cost Cents/Therm: 60.302

Therm usage Increment 2,200

<u>Therm Usage</u>	<u>Present Monthly Bill w/o Fuel</u>	<u>Present Monthly Bill with Fuel</u>	<u>Proposed Monthly Bill w/o Fuel</u>	<u>Proposed Monthly Bill with Fuel</u>	<u>Percent Increase w/o Fuel</u>	<u>Percent Increase with Fuel</u>	<u>Dollar Increase</u>
2,200	\$330.65	\$1,657.30	\$354.67	\$1,681.31	7.26%	1.45%	\$24.01
4,400	\$611.31	\$3,264.60	\$659.34	\$3,312.62	7.86%	1.47%	\$48.03
6,600	\$891.96	\$4,871.89	\$964.00	\$4,943.94	8.08%	1.48%	\$72.04
8,800	\$1,172.62	\$6,479.19	\$1,268.67	\$6,575.25	8.19%	1.48%	\$96.06
11,000	\$1,453.27	\$8,086.49	\$1,573.34	\$8,206.56	8.26%	1.48%	\$120.07
13,200	\$1,733.92	\$9,693.79	\$1,878.01	\$9,837.87	8.31%	1.49%	\$144.08
15,400	\$2,014.58	\$11,301.09	\$2,182.68	\$11,469.18	8.34%	1.49%	\$168.10
17,600	\$2,295.23	\$12,908.38	\$2,487.34	\$13,100.50	8.37%	1.49%	\$192.11
19,800	\$2,575.89	\$14,515.68	\$2,792.01	\$14,731.81	8.39%	1.49%	\$216.13
22,000	\$2,856.54	\$16,122.98	\$3,096.68	\$16,363.12	8.41%	1.49%	\$240.14
24,200	\$3,137.19	\$17,730.28	\$3,401.35	\$17,994.43	8.42%	1.49%	\$264.15
26,400	\$3,417.85	\$19,337.58	\$3,706.02	\$19,625.74	8.43%	1.49%	\$288.17
28,600	\$3,698.50	\$20,944.87	\$4,010.68	\$21,257.06	8.44%	1.49%	\$312.18
30,800	\$3,979.16	\$22,552.17	\$4,315.35	\$22,888.37	8.45%	1.49%	\$336.20
33,000	\$4,259.81	\$24,159.47	\$4,620.02	\$24,519.68	8.46%	1.49%	\$360.21
35,200	\$4,540.46	\$25,766.77	\$4,924.69	\$26,150.99	8.46%	1.49%	\$384.22
37,400	\$4,821.12	\$27,374.07	\$5,229.36	\$27,782.30	8.47%	1.49%	\$408.24
39,600	\$5,101.77	\$28,981.36	\$5,534.02	\$29,413.62	8.47%	1.49%	\$432.25
41,800	\$5,382.43	\$30,588.66	\$5,838.69	\$31,044.93	8.48%	1.49%	\$456.27
44,000	\$5,663.08	\$32,195.96	\$6,143.36	\$32,676.24	8.48%	1.49%	\$480.28

COST OF SERVICE SUMMARY
 COMPANY: CITY GAS COMPANY OF FLORIDA

ATTACHMENT: 7(f)
 DOCKET NO. 000768-GU

RATE COMPARISON

RATE SCHEDULE: NATURAL GAS VEHICLE SALES

PRESENT RATES

INTERIM RATES

Customer Charge
 \$12.00

Customer Charge
 \$12.00

Cents
per Therm
 14.119

Cents
per Therm
 15.284

1.165

Gas Cost Cents/Therm: 60.302

Therm usage Increment 10

<u>Therm Usage</u>	<u>Present Monthly Bill w/o Fuel</u>	<u>Present Monthly Bill with Fuel</u>	<u>Proposed Monthly Bill w/o Fuel</u>	<u>Proposed Monthly Bill with Fuel</u>	<u>Percent Increase w/o Fuel</u>	<u>Percent Increase with Fuel</u>	<u>Dollar Increase</u>
10	\$13.41	\$19.44	\$13.53	\$19.56	0.87%	0.60%	\$0.12
20	\$14.82	\$26.88	\$15.06	\$27.12	1.57%	0.87%	\$0.23
30	\$16.24	\$34.33	\$16.59	\$34.68	2.15%	1.02%	\$0.35
40	\$17.65	\$41.77	\$18.11	\$42.23	2.64%	1.12%	\$0.47
50	\$19.06	\$49.21	\$19.64	\$49.79	3.06%	1.18%	\$0.58
60	\$20.47	\$56.65	\$21.17	\$57.35	3.41%	1.23%	\$0.70
70	\$21.88	\$64.09	\$22.70	\$64.91	3.73%	1.27%	\$0.82
80	\$23.30	\$71.54	\$24.23	\$72.47	4.00%	1.30%	\$0.93
90	\$24.71	\$78.98	\$25.76	\$80.03	4.24%	1.33%	\$1.05
100	\$26.12	\$86.42	\$27.28	\$87.59	4.46%	1.35%	\$1.17
110	\$27.53	\$93.86	\$28.81	\$95.14	4.65%	1.37%	\$1.28
120	\$28.94	\$101.31	\$30.34	\$102.70	4.83%	1.38%	\$1.40
130	\$30.35	\$108.75	\$31.87	\$110.26	4.99%	1.39%	\$1.51
140	\$31.77	\$116.19	\$33.40	\$117.82	5.13%	1.40%	\$1.63
150	\$33.18	\$123.63	\$34.93	\$125.38	5.27%	1.41%	\$1.75
160	\$34.59	\$131.07	\$36.45	\$132.94	5.39%	1.42%	\$1.86
170	\$36.00	\$138.52	\$37.98	\$140.50	5.50%	1.43%	\$1.98
180	\$37.41	\$145.96	\$39.51	\$148.05	5.60%	1.44%	\$2.10
190	\$38.83	\$153.40	\$41.04	\$155.61	5.70%	1.44%	\$2.21
200	\$40.24	\$160.84	\$42.57	\$163.17	5.79%	1.45%	\$2.33

COST OF SERVICE SUMMARY
 COMPANY: CITY GAS COMPANY OF FLORIDA

ATTACHMENT : 7(g)
 DOCKET NO. 000768-GU

RATE COMPARISON

RATE SCHEDULE: SMALL COMMERCIAL TRANSPORTATION

PRESENT RATES

INTERIM RATES

Customer Charge

Customer Charge

\$17.00

\$17.00

Cents
per Therm

Cents
per Therm

20.259

21.328

Gas Cost Cents/Therm: n/a

Therm usage Increment 200

<u>Therm Usage</u>	<u>Present Monthly Bill w/o Fuel</u>	<u>Present Monthly Bill with Fuel</u>	<u>Proposed Monthly Bill w/o Fuel</u>	<u>Proposed Monthly Bill with Fuel</u>	<u>Percent Increase w/o Fuel</u>	<u>Percent Increase with Fuel</u>	<u>Dollar Increase</u>
200	\$57.52	n/a	\$59.66	n/a	3.72%	n/a	\$2.14
400	\$98.04	n/a	\$102.31	n/a	4.36%	n/a	\$4.27
600	\$138.55	n/a	\$144.97	n/a	4.63%	n/a	\$6.41
800	\$179.07	n/a	\$187.62	n/a	4.77%	n/a	\$8.55
1,000	\$219.59	n/a	\$230.28	n/a	4.87%	n/a	\$10.69
1,200	\$260.11	n/a	\$272.93	n/a	4.93%	n/a	\$12.82
1,400	\$300.63	n/a	\$315.59	n/a	4.98%	n/a	\$14.96
1,600	\$341.14	n/a	\$358.24	n/a	5.01%	n/a	\$17.10
1,800	\$381.66	n/a	\$400.90	n/a	5.04%	n/a	\$19.24
2,000	\$422.18	n/a	\$443.55	n/a	5.06%	n/a	\$21.37
2,200	\$462.70	n/a	\$486.21	n/a	5.08%	n/a	\$23.51
2,400	\$503.22	n/a	\$528.86	n/a	5.10%	n/a	\$25.65
2,600	\$543.73	n/a	\$571.52	n/a	5.11%	n/a	\$27.79
2,800	\$584.25	n/a	\$614.17	n/a	5.12%	n/a	\$29.92
3,000	\$624.77	n/a	\$656.83	n/a	5.13%	n/a	\$32.06
3,200	\$665.29	n/a	\$699.49	n/a	5.14%	n/a	\$34.20
3,400	\$705.81	n/a	\$742.14	n/a	5.15%	n/a	\$36.33
3,600	\$746.32	n/a	\$784.80	n/a	5.15%	n/a	\$38.47
3,800	\$786.84	n/a	\$827.45	n/a	5.16%	n/a	\$40.61
4,000	\$827.36	n/a	\$870.11	n/a	5.17%	n/a	\$42.75

COST OF SERVICE SUMMARY
 COMPANY: CITY GAS COMPANY OF FLORIDA

ATTACHMENT : 7(h)
 DOCKET NO. 000768-GU

RATE COMPARISON

RATE SCHEDULE: COMMERCIAL TRANSPORTATION

PRESENT RATES

INTERIM RATES

Customer Charge
 \$50.00

Customer Charge
 \$50.00

Cents
per Therm
 16.336

Cents
per Therm
 17.273

Gas Cost Cents/Therm: n/a

Therm usage Increment 1,900

<u>Therm Usage</u>	<u>Present Monthly Bill w/o Fuel</u>	<u>Present Monthly Bill with Fuel</u>	<u>Proposed Monthly Bill w/o Fuel</u>	<u>Proposed Monthly Bill with Fuel</u>	<u>Percent Increase w/o Fuel</u>	<u>Percent Increase with Fuel</u>	<u>Dollar Increase</u>
1,900	\$360.38	n/a	\$378.18	n/a	4.94%	n/a	\$17.80
3,800	\$670.77	n/a	\$706.36	n/a	5.31%	n/a	\$35.59
5,700	\$981.15	n/a	\$1,034.54	n/a	5.44%	n/a	\$53.39
7,600	\$1,291.54	n/a	\$1,362.72	n/a	5.51%	n/a	\$71.18
9,500	\$1,601.92	n/a	\$1,690.90	n/a	5.55%	n/a	\$88.98
11,400	\$1,912.30	n/a	\$2,019.08	n/a	5.58%	n/a	\$106.77
13,300	\$2,222.69	n/a	\$2,347.26	n/a	5.60%	n/a	\$124.57
15,200	\$2,533.07	n/a	\$2,675.44	n/a	5.62%	n/a	\$142.37
17,100	\$2,843.46	n/a	\$3,003.62	n/a	5.63%	n/a	\$160.16
19,000	\$3,153.84	n/a	\$3,331.80	n/a	5.64%	n/a	\$177.96
20,900	\$3,464.22	n/a	\$3,659.98	n/a	5.65%	n/a	\$195.75
22,800	\$3,774.61	n/a	\$3,988.16	n/a	5.66%	n/a	\$213.55
24,700	\$4,084.99	n/a	\$4,316.34	n/a	5.66%	n/a	\$231.35
26,600	\$4,395.38	n/a	\$4,644.52	n/a	5.67%	n/a	\$249.14
28,500	\$4,705.76	n/a	\$4,972.70	n/a	5.67%	n/a	\$266.94
30,400	\$5,016.14	n/a	\$5,300.88	n/a	5.68%	n/a	\$284.73
32,300	\$5,326.53	n/a	\$5,629.06	n/a	5.68%	n/a	\$302.53
34,200	\$5,636.91	n/a	\$5,957.24	n/a	5.68%	n/a	\$320.32
36,100	\$5,947.30	n/a	\$6,285.42	n/a	5.69%	n/a	\$338.12
38,000	\$6,257.68	n/a	\$6,613.60	n/a	5.69%	n/a	\$355.92

COST OF SERVICE SUMMARY
 COMPANY: CITY GAS COMPANY OF FLORIDA

ATTACHMENT : 7(i)
 DOCKET NO. 000768-GU

RATE COMPARISON

RATE SCHEDULE: INTERRUPTIBLE TRANSPORTATION

PRESENT RATES

INTERIM RATES

Customer Charge
 \$175.00

Customer Charge
 \$175.00

Cents per Therm
 12.757

Cents per Therm
 13.444

Gas Cost Cents/Therm: n/a

Therm usage Increment 4,900

Therm Usage	Present Monthly Bill w/o Fuel	Present Monthly Bill with Fuel	Proposed Monthly Bill w/o Fuel	Proposed Monthly Bill with Fuel	Percent Increase w/o Fuel	Percent Increase with Fuel	Dollar Increase
4,900	\$800.09	n/a	\$833.73	n/a	4.20%	n/a	\$33.64
9,800	\$1,425.19	n/a	\$1,492.47	n/a	4.72%	n/a	\$67.28
14,700	\$2,050.28	n/a	\$2,151.20	n/a	4.92%	n/a	\$100.92
19,600	\$2,675.37	n/a	\$2,809.94	n/a	5.03%	n/a	\$134.56
24,500	\$3,300.47	n/a	\$3,468.67	n/a	5.10%	n/a	\$168.20
29,400	\$3,925.56	n/a	\$4,127.40	n/a	5.14%	n/a	\$201.85
34,300	\$4,550.65	n/a	\$4,786.14	n/a	5.17%	n/a	\$235.49
39,200	\$5,175.74	n/a	\$5,444.87	n/a	5.20%	n/a	\$269.13
44,100	\$5,800.84	n/a	\$6,103.61	n/a	5.22%	n/a	\$302.77
49,000	\$6,425.93	n/a	\$6,762.34	n/a	5.24%	n/a	\$336.41
53,900	\$7,051.02	n/a	\$7,421.07	n/a	5.25%	n/a	\$370.05
58,800	\$7,676.12	n/a	\$8,079.81	n/a	5.26%	n/a	\$403.69
63,700	\$8,301.21	n/a	\$8,738.54	n/a	5.27%	n/a	\$437.33
68,600	\$8,926.30	n/a	\$9,397.28	n/a	5.28%	n/a	\$470.97
73,500	\$9,551.40	n/a	\$10,056.01	n/a	5.28%	n/a	\$504.61
78,400	\$10,176.49	n/a	\$10,714.74	n/a	5.29%	n/a	\$538.26
83,300	\$10,801.58	n/a	\$11,373.48	n/a	5.29%	n/a	\$571.90
88,200	\$11,426.67	n/a	\$12,032.21	n/a	5.30%	n/a	\$605.54
93,100	\$12,051.77	n/a	\$12,690.95	n/a	5.30%	n/a	\$639.18
98,000	\$12,676.86	n/a	\$13,349.68	n/a	5.31%	n/a	\$672.82

COST OF SERVICE SUMMARY
 COMPANY: CITY GAS COMPANY OF FLORIDA

ATTACHMENT : 7(j)
 DOCKET NO. 000768-GU

RATE COMPARISON

RATE SCHEDULE: CONTRACT INTERRUPTIBLE TRANSPORTATION

PRESENT RATES

Customer Charge
 \$175.00

Cents per Therm
 12.757

Gas Cost Cents/Therm: n/a

INTERIM RATES

Customer Charge
 \$175.00

Cents per Therm
 13.399

Therm usage Increment 9,100

<u>Therm Usage</u>	<u>Present Monthly Bill w/o Fuel</u>	<u>Present Monthly Bill with Fuel</u>	<u>Proposed Monthly Bill w/o Fuel</u>	<u>Proposed Monthly Bill with Fuel</u>	<u>Percent Increase w/o Fuel</u>	<u>Percent Increase with Fuel</u>	<u>Dollar Increase</u>
9,100	\$1,335.89	n/a	\$1,394.31	n/a	4.37%	n/a	\$58.43
18,200	\$2,496.77	n/a	\$2,613.62	n/a	4.68%	n/a	\$116.85
27,300	\$3,657.66	n/a	\$3,832.94	n/a	4.79%	n/a	\$175.28
36,400	\$4,818.55	n/a	\$5,052.25	n/a	4.85%	n/a	\$233.70
45,500	\$5,979.44	n/a	\$6,271.56	n/a	4.89%	n/a	\$292.13
54,600	\$7,140.32	n/a	\$7,490.87	n/a	4.91%	n/a	\$350.55
63,700	\$8,301.21	n/a	\$8,710.19	n/a	4.93%	n/a	\$408.98
72,800	\$9,462.10	n/a	\$9,929.50	n/a	4.94%	n/a	\$467.40
81,900	\$10,622.98	n/a	\$11,148.81	n/a	4.95%	n/a	\$525.83
91,000	\$11,783.87	n/a	\$12,368.12	n/a	4.96%	n/a	\$584.25
100,100	\$12,944.76	n/a	\$13,587.43	n/a	4.96%	n/a	\$642.68
109,200	\$14,105.64	n/a	\$14,806.75	n/a	4.97%	n/a	\$701.10
118,300	\$15,266.53	n/a	\$16,026.06	n/a	4.98%	n/a	\$759.53
127,400	\$16,427.42	n/a	\$17,245.37	n/a	4.98%	n/a	\$817.95
136,500	\$17,588.31	n/a	\$18,464.68	n/a	4.98%	n/a	\$876.38
145,600	\$18,749.19	n/a	\$19,684.00	n/a	4.99%	n/a	\$934.80
154,700	\$19,910.08	n/a	\$20,903.31	n/a	4.99%	n/a	\$993.23
163,800	\$21,070.97	n/a	\$22,122.62	n/a	4.99%	n/a	\$1,051.65
172,900	\$22,231.85	n/a	\$23,341.93	n/a	4.99%	n/a	\$1,110.08
182,000	\$23,392.74	n/a	\$24,561.24	n/a	5.00%	n/a	\$1,168.50

COST OF SERVICE SUMMARY
 COMPANY: CITY GAS COMPANY OF FLORIDA

ATTACHMENT : 7(k)
 DOCKET NO. 000768-GU

RATE COMPARISON

RATE SCHEDULE: INTERRUPTIBLE LARGE VOLUME TRANSPORTATION

PRESENT RATES

Customer Charge
 \$400.00

Cents per Therm
 8.252

Gas Cost Cents/Therm: n/a

INTERIM RATES

Customer Charge
 \$400.00

Cents per Therm
 8.705

Therm usage Increment 17,300

<u>Therm Usage</u>	<u>Present Monthly Bill w/o Fuel</u>	<u>Present Monthly Bill with Fuel</u>	<u>Proposed Monthly Bill w/o Fuel</u>	<u>Proposed Monthly Bill with Fuel</u>	<u>Percent Increase w/o Fuel</u>	<u>Percent Increase with Fuel</u>	<u>Dollar Increase</u>
17,300	\$1,827.60	n/a	\$1,905.95	n/a	4.29%	n/a	\$78.35
34,600	\$3,255.19	n/a	\$3,411.90	n/a	4.81%	n/a	\$156.71
51,900	\$4,682.79	n/a	\$4,917.85	n/a	5.02%	n/a	\$235.06
69,200	\$6,110.38	n/a	\$6,423.80	n/a	5.13%	n/a	\$313.42
86,500	\$7,537.98	n/a	\$7,929.75	n/a	5.20%	n/a	\$391.77
103,800	\$8,965.58	n/a	\$9,435.70	n/a	5.24%	n/a	\$470.13
121,100	\$10,393.17	n/a	\$10,941.65	n/a	5.28%	n/a	\$548.48
138,400	\$11,820.77	n/a	\$12,447.60	n/a	5.30%	n/a	\$626.83
155,700	\$13,248.36	n/a	\$13,953.55	n/a	5.32%	n/a	\$705.19
173,000	\$14,675.96	n/a	\$15,459.50	n/a	5.34%	n/a	\$783.54
190,300	\$16,103.56	n/a	\$16,965.45	n/a	5.35%	n/a	\$861.90
207,600	\$17,531.15	n/a	\$18,471.40	n/a	5.36%	n/a	\$940.25
224,900	\$18,958.75	n/a	\$19,977.35	n/a	5.37%	n/a	\$1,018.61
242,200	\$20,386.34	n/a	\$21,483.30	n/a	5.38%	n/a	\$1,096.96
259,500	\$21,813.94	n/a	\$22,989.25	n/a	5.39%	n/a	\$1,175.31
276,800	\$23,241.54	n/a	\$24,495.20	n/a	5.39%	n/a	\$1,253.67
294,100	\$24,669.13	n/a	\$26,001.15	n/a	5.40%	n/a	\$1,332.02
311,400	\$26,096.73	n/a	\$27,507.11	n/a	5.40%	n/a	\$1,410.38
328,700	\$27,524.32	n/a	\$29,013.06	n/a	5.41%	n/a	\$1,488.73
346,000	\$28,951.92	n/a	\$30,519.01	n/a	5.41%	n/a	\$1,567.09

COST OF SERVICE SUMMARY
 COMPANY: CITY GAS COMPANY OF FLORIDA

ATTACHMENT : 7(I)
 DOCKET NO. 000768-GU

RATE COMPARISON

RATE SCHEDULE: CONTRACT INTERRUPTIBLE LARGE VOLUME TRANSPORTATION

PRESENT RATES

Customer Charge
 \$400.00

Cents per Therm
 8.252

Gas Cost Cents/Therm: n/a

INTERIM RATES

Customer Charge
 \$400.00

Cents per Therm
 8.705

Therm usage Increment 29,000

<u>Therm Usage</u>	<u>Present Monthly Bill w/o Fuel</u>	<u>Present Monthly Bill with Fuel</u>	<u>Proposed Monthly Bill w/o Fuel</u>	<u>Proposed Monthly Bill with Fuel</u>	<u>Percent Increase w/o Fuel</u>	<u>Percent Increase with Fuel</u>	<u>Dollar Increase</u>
29,000	\$2,793.08	n/a	\$2,924.57	n/a	4.71%	n/a	\$131.49
58,000	\$5,186.16	n/a	\$5,449.14	n/a	5.07%	n/a	\$262.98
87,000	\$7,579.24	n/a	\$7,973.71	n/a	5.20%	n/a	\$394.47
116,000	\$9,972.32	n/a	\$10,498.28	n/a	5.27%	n/a	\$525.96
145,000	\$12,365.40	n/a	\$13,022.85	n/a	5.32%	n/a	\$657.45
174,000	\$14,758.48	n/a	\$15,547.41	n/a	5.35%	n/a	\$788.93
203,000	\$17,151.56	n/a	\$18,071.98	n/a	5.37%	n/a	\$920.42
232,000	\$19,544.64	n/a	\$20,596.55	n/a	5.38%	n/a	\$1,051.91
261,000	\$21,937.72	n/a	\$23,121.12	n/a	5.39%	n/a	\$1,183.40
290,000	\$24,330.80	n/a	\$25,645.69	n/a	5.40%	n/a	\$1,314.89
319,000	\$26,723.88	n/a	\$28,170.26	n/a	5.41%	n/a	\$1,446.38
348,000	\$29,116.96	n/a	\$30,694.83	n/a	5.42%	n/a	\$1,577.87
377,000	\$31,510.04	n/a	\$33,219.40	n/a	5.42%	n/a	\$1,709.36
406,000	\$33,903.12	n/a	\$35,743.97	n/a	5.43%	n/a	\$1,840.85
435,000	\$36,296.20	n/a	\$38,268.54	n/a	5.43%	n/a	\$1,972.34
464,000	\$38,689.28	n/a	\$40,793.11	n/a	5.44%	n/a	\$2,103.83
493,000	\$41,082.36	n/a	\$43,317.68	n/a	5.44%	n/a	\$2,235.32
522,000	\$43,475.44	n/a	\$45,842.24	n/a	5.44%	n/a	\$2,366.80
551,000	\$45,868.52	n/a	\$48,366.81	n/a	5.45%	n/a	\$2,498.29
580,000	\$48,261.60	n/a	\$50,891.38	n/a	5.45%	n/a	\$2,629.78

REVISED
 10/12/00

COST OF SERVICE SUMMARY
 COMPANY: CITY GAS COMPANY OF FLORIDA

ATTACHMENT : 7(m)
 DOCKET NO. 000768-GU

RATE COMPARISON

RATE SCHEDULE: CONTRACT INTERRUPTIBLE PREFERRED GAS SERVICE

PRESENT RATES

Customer Charge
 \$50.00

Cents
 per Therm
 12.757

Gas Cost Cents/Therm: 60.302

INTERIM RATES

Customer Charge
 \$50.00

Cents
 per Therm
 13.849

Therm usage Increment: 2,200

<u>Therm Usage</u>	<u>Present Monthly Bill w/o Fuel</u>	<u>Present Monthly Bill with Fuel</u>	<u>Proposed Monthly Bill w/o Fuel</u>	<u>Proposed Monthly Bill with Fuel</u>	<u>Percent Increase w/o Fuel</u>	<u>Percent Increase with Fuel</u>	<u>Dollar Increase</u>
2,200	\$330.65	\$1,657.30	\$354.67	\$1,681.31	7.26%	1.45%	\$24.01
4,400	\$611.31	\$3,264.60	\$659.34	\$3,312.62	7.86%	1.47%	\$48.03
6,600	\$891.96	\$4,871.89	\$964.00	\$4,943.94	8.08%	1.48%	\$72.04
8,800	\$1,172.62	\$6,479.19	\$1,268.67	\$6,575.25	8.19%	1.48%	\$96.06
11,000	\$1,453.27	\$8,086.49	\$1,573.34	\$8,206.56	8.26%	1.48%	\$120.07
13,200	\$1,733.92	\$9,693.79	\$1,878.01	\$9,837.87	8.31%	1.49%	\$144.08
15,400	\$2,014.58	\$11,301.09	\$2,182.68	\$11,469.18	8.34%	1.49%	\$168.10
17,600	\$2,295.23	\$12,908.38	\$2,487.34	\$13,100.50	8.37%	1.49%	\$192.11
19,800	\$2,575.89	\$14,515.68	\$2,792.01	\$14,731.81	8.39%	1.49%	\$216.13
22,000	\$2,856.54	\$16,122.98	\$3,096.68	\$16,363.12	8.41%	1.49%	\$240.14
24,200	\$3,137.19	\$17,730.28	\$3,401.35	\$17,994.43	8.42%	1.49%	\$264.15
26,400	\$3,417.85	\$19,337.58	\$3,706.02	\$19,625.74	8.43%	1.49%	\$288.17
28,600	\$3,698.50	\$20,944.87	\$4,010.68	\$21,257.06	8.44%	1.49%	\$312.18
30,800	\$3,979.16	\$22,552.17	\$4,315.35	\$22,888.37	8.45%	1.49%	\$336.20
33,000	\$4,259.81	\$24,159.47	\$4,620.02	\$24,519.68	8.46%	1.49%	\$360.21
35,200	\$4,540.46	\$25,766.77	\$4,924.69	\$26,150.99	8.46%	1.49%	\$384.22
37,400	\$4,821.12	\$27,374.07	\$5,229.36	\$27,782.30	8.47%	1.49%	\$408.24
39,600	\$5,101.77	\$28,981.36	\$5,534.02	\$29,413.62	8.47%	1.49%	\$432.25
41,800	\$5,382.43	\$30,588.66	\$5,838.69	\$31,044.93	8.48%	1.49%	\$456.27
44,000	\$5,663.08	\$32,195.96	\$6,143.36	\$32,676.24	8.48%	1.49%	\$480.28

REVISED
10/12/00

COST OF SERVICE SUMMARY
COMPANY: CITY GAS COMPANY OF FLORIDA

ATTACHMENT : 7(n)
DOCKET NO. 000768-GU

RATE COMPARISON

RATE SCHEDULE: INTERRUPTIBLE LARGE VOLUME GAS SERVICE

PRESENT RATES

INTERIM RATES

Customer Charge
\$250.00

Customer Charge
\$250.00

Cents
per Therm
8.252

Cents
per Therm
8.705

0.453

Gas Cost Cents/Therm: 60.302

Therm usage Increment: 17,300

Therm Usage	Present Monthly Bill w/o Fuel	Present Monthly Bill with Fuel	Proposed Monthly Bill w/o Fuel	Proposed Monthly Bill with Fuel	Percent Increase w/o Fuel	Percent Increase with Fuel	Dollar Increase
17,300	\$1,827.60	\$12,109.84	\$1,905.95	\$12,188.21	4.29%	0.65%	\$78.35
34,600	\$3,255.19	\$23,969.68	\$3,411.90	\$24,126.42	4.81%	0.65%	\$156.71
51,900	\$4,682.79	\$35,829.53	\$4,917.85	\$36,064.63	5.02%	0.66%	\$235.06
69,200	\$6,110.38	\$47,689.37	\$6,423.80	\$48,002.84	5.13%	0.66%	\$313.42
86,500	\$7,537.98	\$59,549.21	\$7,929.75	\$59,941.06	5.20%	0.66%	\$391.77
103,800	\$8,965.58	\$71,409.05	\$9,435.70	\$71,879.27	5.24%	0.66%	\$470.13
121,100	\$10,393.17	\$83,268.89	\$10,941.65	\$83,817.48	5.28%	0.66%	\$548.48
138,400	\$11,820.77	\$95,128.74	\$12,447.60	\$95,755.69	5.30%	0.66%	\$626.83
155,700	\$13,248.36	\$106,988.58	\$13,953.55	\$107,693.90	5.32%	0.66%	\$705.19
173,000	\$14,675.96	\$118,848.42	\$15,459.50	\$119,632.11	5.34%	0.66%	\$783.54
190,300	\$16,103.56	\$130,708.26	\$16,965.45	\$131,570.32	5.35%	0.66%	\$861.90
207,600	\$17,531.15	\$142,568.10	\$18,471.40	\$143,508.53	5.36%	0.66%	\$940.25
224,900	\$18,958.75	\$154,427.95	\$19,977.35	\$155,446.74	5.37%	0.66%	\$1,018.61
242,200	\$20,386.34	\$166,287.79	\$21,483.30	\$167,384.95	5.38%	0.66%	\$1,096.96
259,500	\$21,813.94	\$178,147.63	\$22,989.25	\$179,323.17	5.39%	0.66%	\$1,175.31
276,800	\$23,241.54	\$190,007.47	\$24,495.20	\$191,261.38	5.39%	0.66%	\$1,253.67
294,100	\$24,669.13	\$201,867.31	\$26,001.15	\$203,199.59	5.40%	0.66%	\$1,332.02
311,400	\$26,096.73	\$213,727.16	\$27,507.11	\$215,137.80	5.40%	0.66%	\$1,410.38
328,700	\$27,524.32	\$225,587.00	\$29,013.06	\$227,076.01	5.41%	0.66%	\$1,488.73
346,000	\$28,951.92	\$237,446.84	\$30,519.01	\$239,014.22	5.41%	0.66%	\$1,567.09

REVISED
 10/12/00

COST OF SERVICE SUMMARY
 COMPANY: CITY GAS COMPANY OF FLORIDA

ATTACHMENT : 7(o)
 DOCKET NO. 000768-GU

RATE COMPARISON

RATE SCHEDULE: CONTRACT INTERRUPTIBLE LARGE VOLUME GAS SERVICE

PRESENT RATES

INTERIM RATES

Customer Charge
 \$250.00

 Cents
 per Therm
 8.252

Customer Charge
 \$250.00

 Cents
 per Therm
 8.705

0.453

Gas Cost Cents/Therm: 60.302 Therm usage Increment: 17,300

Therm Usage	Present Monthly Bill w/o Fuel	Present Monthly Bill with Fuel	Proposed Monthly Bill w/o Fuel	Proposed Monthly Bill with Fuel	Percent Increase w/o Fuel	Percent Increase with Fuel	Dollar Increase
17,300	\$1,827.60	\$12,109.84	\$1,905.95	\$12,188.21	4.29%	0.65%	\$78.35
34,600	\$3,255.19	\$23,969.68	\$3,411.90	\$24,126.42	4.81%	0.65%	\$156.71
51,900	\$4,682.79	\$35,829.53	\$4,917.85	\$36,064.63	5.02%	0.66%	\$235.06
69,200	\$6,110.38	\$47,689.37	\$6,423.80	\$48,002.84	5.13%	0.66%	\$313.42
86,500	\$7,537.98	\$59,549.21	\$7,929.75	\$59,941.06	5.20%	0.66%	\$391.77
103,800	\$8,965.58	\$71,409.05	\$9,435.70	\$71,879.27	5.24%	0.66%	\$470.13
121,100	\$10,393.17	\$83,268.89	\$10,941.65	\$83,817.48	5.28%	0.66%	\$548.48
138,400	\$11,820.77	\$95,128.74	\$12,447.60	\$95,755.69	5.30%	0.66%	\$626.83
155,700	\$13,248.36	\$106,988.58	\$13,953.55	\$107,693.90	5.32%	0.66%	\$705.19
173,000	\$14,675.96	\$118,848.42	\$15,459.50	\$119,632.11	5.34%	0.66%	\$783.54
190,300	\$16,103.56	\$130,708.26	\$16,965.45	\$131,570.32	5.35%	0.66%	\$861.90
207,600	\$17,531.15	\$142,568.10	\$18,471.40	\$143,508.53	5.36%	0.66%	\$940.25
224,900	\$18,958.75	\$154,427.95	\$19,977.35	\$155,446.74	5.37%	0.66%	\$1,018.61
242,200	\$20,386.34	\$166,287.79	\$21,483.30	\$167,384.95	5.38%	0.66%	\$1,096.96
259,500	\$21,813.94	\$178,147.63	\$22,989.25	\$179,323.17	5.39%	0.66%	\$1,175.31
276,800	\$23,241.54	\$190,007.47	\$24,495.20	\$191,261.38	5.39%	0.66%	\$1,253.67
294,100	\$24,669.13	\$201,867.31	\$26,001.15	\$203,199.59	5.40%	0.66%	\$1,332.02
311,400	\$26,096.73	\$213,727.16	\$27,507.11	\$215,137.80	5.40%	0.66%	\$1,410.38
328,700	\$27,524.32	\$225,587.00	\$29,013.06	\$227,076.01	5.41%	0.66%	\$1,488.73
346,000	\$28,951.92	\$237,446.84	\$30,519.01	\$239,014.22	5.41%	0.66%	\$1,567.09

REVISED
 10/12/00

COST OF SERVICE SUMMARY
 COMPANY: CITY GAS COMPANY OF FLORIDA

ATTACHMENT : 7(p)
 DOCKET NO. 000768-GU

RATE COMPARISON

RATE SCHEDULE: NATURAL GAS VEHICLE TRANSPORTATION

PRESENT RATES

Customer Charge
 \$12.00

Cents
 per Therm
 14.119

INTERIM RATES

Customer Charge
 \$12.00

Cents
 per Therm
 15.284

Gas Cost Cents/Therm: n/a

Therm usage increment 10

<u>Therm Usage</u>	<u>Present Monthly Bill w/o Fuel</u>	<u>Present Monthly Bill with Fuel</u>	<u>Proposed Monthly Bill w/o Fuel</u>	<u>Proposed Monthly Bill with Fuel</u>	<u>Percent Increase w/o Fuel</u>	<u>Percent Increase with Fuel</u>	<u>Dollar Increase</u>
10	\$13.41	n/a	\$13.53	n/a	0.87%	n/a	\$0.12
20	\$14.82	n/a	\$15.06	n/a	1.57%	n/a	\$0.23
30	\$16.24	n/a	\$16.59	n/a	2.15%	n/a	\$0.35
40	\$17.65	n/a	\$18.11	n/a	2.64%	n/a	\$0.47
50	\$19.06	n/a	\$19.64	n/a	3.06%	n/a	\$0.58
60	\$20.47	n/a	\$21.17	n/a	3.41%	n/a	\$0.70
70	\$21.88	n/a	\$22.70	n/a	3.73%	n/a	\$0.82
80	\$23.30	n/a	\$24.23	n/a	4.00%	n/a	\$0.93
90	\$24.71	n/a	\$25.76	n/a	4.24%	n/a	\$1.05
100	\$26.12	n/a	\$27.28	n/a	4.46%	n/a	\$1.17
110	\$27.53	n/a	\$28.81	n/a	4.65%	n/a	\$1.28
120	\$28.94	n/a	\$30.34	n/a	4.83%	n/a	\$1.40
130	\$30.35	n/a	\$31.87	n/a	4.99%	n/a	\$1.51
140	\$31.77	n/a	\$33.40	n/a	5.13%	n/a	\$1.63
150	\$33.18	n/a	\$34.93	n/a	5.27%	n/a	\$1.75
160	\$34.59	n/a	\$36.45	n/a	5.39%	n/a	\$1.86
170	\$36.00	n/a	\$37.98	n/a	5.50%	n/a	\$1.98
180	\$37.41	n/a	\$39.51	n/a	5.60%	n/a	\$2.10
190	\$38.83	n/a	\$41.04	n/a	5.70%	n/a	\$2.21
200	\$40.24	n/a	\$42.57	n/a	5.79%	n/a	\$2.33