

FLORIDA PUBLIC UTILITIES COMPANY

**ORIGINAL
FILE COPY**

ADDRESS REPLY TO COMPANY AT

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

June 29, 1990

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

Dear Mr. Tribble:

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

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

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

Yours very truly,

F. C. Cressman
F. C. Cressman
President

Enclosures

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

05800 JUL -2 1990

FPSC-RECORDS/REPORTING

Petition + Testimony
DOCUMENT NUMBER-DATE

05799 JUL -2 1990

FPSC-RECORDS/REPORTING

in filing require proof
DOCUMENT NUMBER-DATE

05802 JUL -2 1990

FPSC-RECORDS/REPORTING

E, H
DOCUMENT NUMBER-DATE

05801 JUL -2 1990

FPSC-RECORDS/REPORTING

**ORIGINAL
FILE COPY**

**PUBLIC UTILITIES COMPANY
S OPERATIONS**

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

**ANNUAL FILING REQUIREMENTS
COST OF SERVICE SCHEDULES
COST OF SERVICE PROGRAMS**

DOCUMENT NUMBER-DATE

05801 JUL -2 1990

PSC-RECORDS/REPORTING

JULY 1990

FPUC GAS OPERATIONS
DOCKET NO. 900151-GU
MINIMUM FILING REQUIREMENTS
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COST OF SERVICE SCHEDULES

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DOCUMENT NUMBER-DATE
05801 JUL -2 1990
FPSC-RECORDS/REPORTING

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: FTFC GAS OPERATIONS

WITNESS: H. L. SCHNEIDERMAN

DOCKET NO.: 900151-GU

LINE NO.		RESIDENTIAL	GENERAL SERVICE	OUTDOOR LIGHTING	LARGE VOLUME	PUBLIC HOUSING AUTHORITY	INTERRUPTIBLE	LARGE VOLUME INTERRUPTIBLE	OTHER	TOTAL
1	NO. OF BILLS	365,310	17,360	405	15,440	11,346	150	12	0	410,031
2	THERM SALES	8,449,668	3,313,590	11,077	19,613,871	351,599	3,270,286	24,844,860	0	59,854,951
3	UNBILLED THERM SALES	136,196	63,663	126	208,287	4,678	0	0	0	412,950
4	TOTAL THERM SALES	8,585,864	3,377,253	11,203	19,822,158	356,277	3,270,286	24,844,860	0	60,267,901
5	CUSTOMER CHARGE REVENUE	\$2,145,914	\$95,438	\$2,910	\$248,376	\$45,003	\$10,427	\$8,400	\$0	\$2,556,468
6	BASE NON-FUEL REVENUE	1,761,709	757,051	0	2,622,777	20,079	120,816	137,889	0	5,420,321
7	UNBILLED BASE NON-FUEL REVENUE	36,975	13,902	28	36,827	843	0	0	0	88,575
8	TOTAL BASE NON-FUEL REVENUE	\$3,944,598	\$866,391	\$2,938	\$2,907,980	\$65,925	\$131,243	\$146,289	\$0	\$8,065,364
9	FUEL REVENUE	2,316,520	913,694	3,030	5,264,982	95,553	795,916	5,875,320	0	15,265,015
10	UNBILLED FUEL REVENUE	38,866	18,168	36	59,439	1,335	0	0	0	117,844
11	TOTAL FUEL REVENUE	\$2,355,386	\$931,862	\$3,066	\$5,324,421	\$96,888	\$795,916	\$5,875,320	\$0	\$15,382,859
12	OTHER REVENUE (1)	0	0	0	0	0	0	0	153,715	\$153,715
13	TOTAL REVENUE	\$6,299,984	\$1,798,253	\$6,004	\$8,232,401	\$162,813	\$927,159	\$6,021,609	\$153,715	\$23,601,938

(1) OTHER REVENUE:

ACCOUNT 488: MISC SERVICE REVENUE	\$141,185
ACCOUNT 493: RENTS	1,950
ACCOUNT 495: SALES TAX COMMISSION	4,189
MISC REVENUE (PROFIT/LOSS)	6,391
TOTAL	\$153,715

RECONCILING ITEMS:

P.G.A. OVERRECOVERIES	14,196
L.P. TRANSFER REMOVED FROM ACCOUNT 495	75,783
UNBILLED FUEL	(117,844)
TOTAL REVENUE (PER SCHEDULE C-3)	\$23,574,073

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF RATE SCHEDULE:
 PROJECTED TEST YEAR: 12/31/91

COMPANY: FPOC GAS OPERATIONS

WITNESS: H. L. SCHNEIDERMAN

DOCKET NO.: 900151-GU

LINE NO.	RESIDENTIAL	GENERAL SERVICE	OUTDOOR LIGHTING	LARGE VOLUME	PUBLIC HOUSING AUTHORITY	INTERRUPTIBLE	LARGE VOLUME INTERRUPTIBLE	OTHER	TOTAL	
14	NO. OF BILLS	367,227	18,583	0	15,893	11,338	175	12	0	413,148
15	THERM SALES	8,954,891	3,786,041	0	21,266,906	348,412	3,347,905	29,373,999	0	67,078,154
16	UNBILLED THERM SALES	1,179	1,842	0	11,933	(5)	0	0	0	14,949
17	TOTAL THERM SALES	8,956,070	3,787,883	0	21,278,839	348,407	3,347,905	29,373,999	0	67,093,103
18	CUSTOMER CHARGE REVENUE	\$2,203,355	\$111,818	\$0	\$270,181	\$45,352	\$12,250	\$8,400	\$0	\$2,650,556
19	BASE NON-FUEL REVENUE	\$1,867,006	\$864,998	\$0	\$2,835,519	\$19,894	\$123,673	\$163,026	\$0	\$5,074,116
20	UNBILLED BASE NON-FUEL REVENUE	\$490	\$496	\$0	\$1,804	\$0	(\$2)	\$0	\$0	\$2,698
21	TOTAL BASE NON-FUEL REVENUE	\$4,070,761	\$976,512	\$0	\$3,107,504	\$65,246	\$135,921	\$171,426	\$0	\$8,527,370
22	OTHER REVENUE						\$0	\$158,542		158,542
23	TOTAL REVENUE	\$4,070,761	\$976,512	\$0	\$3,107,504	\$65,246	\$135,921	\$171,426	\$158,542	\$8,685,912
24	DIFF. IN NO. OF BILLS	1,917	1,143	(405)	453	(8)	17	0	0	3,117
25	DIFF. IN THERM SALES	505,223	472,451	(11,077)	1,653,035	(3,187)	77,619	4,529,139	0	7,223,203
26	DIFF. IN CUSTOMER CHARGE REVENUE	\$57,441	\$15,580	(\$2,910)	\$21,805	\$349	\$1,823	\$0	\$0	\$94,088
27	DIFF. IN BASE NON-FUEL REVENUE	\$2,272,077	\$205,559	(\$28)	\$447,900	\$44,324	\$15,105	\$33,537	\$0	\$3,018,474
28	DIFF. IN OTHER REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,827	\$4,827
29	DIFF. IN TOTAL REVENUE	\$2,329,518	\$221,139	(\$2,938)	\$469,705	\$44,673	\$16,928	\$33,537	\$4,827	\$3,117,389

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/91

COMPANY: FPUC GAS OPERATIONS

WITNESS: H. L. SCHNEIDERMAN

DOCKET NO.: 900151-GU

LINE NO.	RESIDENTIAL	GENERAL SERVICE	OUTDOOR LIGHTING	LARGE VOLUME	PUBLIC HOUSING AUTHORITY	INTERRUPTIBLE	LARGE VOLUME INTERRUPTIBLE	OTHER	TOTAL
30 NO. OF BILLS (1)	367,227	18,583	0	15,893	11,338	175	12	0	413,148
31 TIERED SALES (2)	8,956,870	3,787,883	0	21,278,839	348,407	3,347,985	29,373,999	0	67,893,183
32 CUSTOMER CHARGE REVENUE	\$2,937,792	\$185,840	\$0	\$476,640	\$90,720	\$28,800	\$12,000	\$0	\$3,730,992
33 BASE NON-FUEL REVENUE	\$2,282,284	\$788,566	\$0	\$3,148,837	\$51,953	\$175,155	\$303,700	\$0	6,749,695
34 FUEL REVENUE	\$2,247,974	\$950,759	\$0	\$5,340,989	\$87,450	\$766,670	\$6,424,094	\$0	15,817,936
35 OTHER REVENUE (3)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$227,279	227,279
TOTAL REVENUE	\$7,468,850	\$1,924,365	\$0	\$8,965,666	\$230,123	\$970,625	\$6,739,794	\$227,279	\$26,525,902
INCREASE									
37 DOLLAR AMOUNT (32+33-8) (4)	\$1,275,478	\$107,215	(\$2,938)	\$716,697	\$76,748	\$72,712	\$169,411	\$0	\$2,415,323
38 DOLLAR AMOUNT (32+33-21) (5)	\$1,149,315	(\$2,906)	\$0	\$517,173	\$77,427	\$68,034	\$144,274	\$0	\$1,953,317
39 % NON-FUEL (37/8)	32.33%	12.37%	-100.00%	24.65%	116.42%	55.40%	2.81%	0.00%	10.23%
40 % TOTAL (37/13)	20.25%	5.96%	-48.93%	8.71%	47.14%	7.84%	2.81%	0.00%	10.23%

- (1) REFLECTS INCREASE IN BILLS FOR THE YEAR THE NEW RATES ARE EXPECTED TO BE IN EFFECT.
- (2) REFLECTS INCREASE IN CONSUMPTION FOR THE YEAR THE NEW RATES ARE EXPECTED TO BE IN EFFECT.
- (3) OTHER REVENUE: SEE SERVICE CHARGES
- (4) HISTORIC BASE YEAR VS PROJECTED TEST YEAR
- (5) HISTORIC BASE YEAR ADJUSTED FOR GROWTH VS PROJECTED TEST YEAR

SERVICE CHARGES	PRESENT			PROPOSED			INCREASE		
	NUMBER	CHARGE	REVENUE	NUMBER	CHARGE	REVENUE	NUMBER	CHARGE	REVENUE
INITIAL CONNECTION	650	\$15.00	\$9,750.00	650	\$21.00	\$13,650	0	\$6.00	3,900
RECONNECTION FOR NONPAY	2,709	\$15.00	\$40,630.00	2,709	\$25.00	67,717	0	\$10.00	27,087
RECONNECTION AFTER DISCONNECTION	5,128	\$15.00	\$76,925.00	5,128	\$17.00	87,181	0	\$2.00	10,256
CHANGE OF ACCOUNT	1,537	5.00	\$7,685.00	1,537	8.00	\$12,296.00	0	\$3.00	4,611
BILL COLLECTION IN LIEU OF DISCONNECTION	3,269	0.00	\$0.00	3,269	7.00	\$22,883.00	0	\$7.00	22,883
RETURNED CHECK CHARGE	725	15.00	\$10,875.00	725	15.00	\$10,875.00	0	\$0.00	0
TOTAL			\$145,865.00			\$214,602.00			\$68,737.00

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/89
 PROJECTED TEST YEAR: 12/31/91
 WITNESS: H. L. SCHMIDT

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-GU

RATE SCHEDULE		PRESENT RATE STRUCTURE NOT ADJUSTED FOR PROMOTION			* PRESENT RATES ADJUSTED FOR GROWTH ONLY *			FINAL PROPOSED RATE STRUCTURE		
		BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
RESIDENTIAL (RS)	CUSTOMER CHARGE	365,310	\$6.00	\$2,191,060	367,224	\$6.00	\$2,203,344	367,224	\$6.00	\$2,937,792
	ENERGY CHARGE	8,585,864	\$0.20049	\$1,790,067	8,956,070	\$0.20049	\$1,867,251	8,956,070	\$0.25083	\$2,282,275
	TOTAL			\$3,981,927			\$4,070,595			\$5,220,067
GENERAL SERVICE (GS)	CUSTOMER CHARGE	17,360	\$6.00	\$104,160	18,504	\$6.00	\$111,024	18,504	\$10.00	\$185,040
	ENERGY CHARGE	3,377,253	\$0.22047	\$771,601	3,787,883	\$0.22047	\$845,418	3,787,883	\$0.20018	\$768,561
	TOTAL			\$875,761			\$976,442			\$973,601
OUTDOOR LIGHTING (OLS)	CUSTOMER CHARGE	405	\$4.65	\$1,883	N/A	\$4.65	\$0	N/A	N/A	\$0
	ENERGY CHARGE	11,203	\$0.00000	\$0	N/A	\$0.00000	\$0	N/A	N/A	\$0
	TOTAL			\$1,883			\$0			\$0
LARGE VOLUME (LVS)	CUSTOMER CHARGE	15,440	\$17.00	\$262,480	15,888	\$17.00	\$270,096	15,888	\$30.00	\$476,640
	ENERGY CHARGE	19,822,158	\$0.13333	\$2,642,888	21,278,839	\$0.13333	\$2,837,108	21,278,839	\$0.14794	\$3,147,991
	TOTAL			\$2,905,368			\$3,107,204			\$3,624,631
PUBLIC HOUSING AUTHORITY (PHAS)	CUSTOMER CHARGE	11,346	\$4.00	\$45,384	11,340	\$4.00	\$45,360	11,340	\$8.00	\$90,720
	ENERGY CHARGE	356,277	\$0.05710	\$20,343	348,407	\$0.05710	\$19,894	348,407	\$0.14912	\$51,954
	TOTAL			\$65,727			\$65,254			\$142,674
INTERRUPTIBLE (IS)	CUSTOMER CHARGE	158	\$70.00	\$11,060	180	\$70.00	\$12,600	180	\$160.00	\$28,800
	ENERGY CHARGE	3,270,286	\$0.03694	\$120,804	3,347,905	\$0.03694	\$123,672	3,347,905	\$0.05232	\$175,162
	TOTAL			\$131,864			\$136,272			\$203,962
LARGE VOLUME INTERRUPTIBLE (LVIS)	CUSTOMER CHARGE	12	\$700.00	\$8,400	12	\$700.00	\$8,400	12	\$1,000.00	\$12,000
	ENERGY CHARGE	24,844,860	\$0.00555	\$137,889	29,373,999	\$0.00555	\$163,026	29,373,999	\$0.01034	\$303,727
	TOTAL			\$146,289			\$171,426			\$315,727

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/89
PROJECTED TEST YEAR: 12/31/91
WITNESS: H. L. SCHNEIDERMAN

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-GU

RATE SCHEDULE	PRESENT RATE STRUCTURE NOT ADJUSTED FOR PROMOTION			* PRESENT RATES ADJUSTED FOR GROWTH ONLY *			FINAL PROPOSED RATE STRUCTURE		
	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
TOTAL	CUSTOMER CHARGE	410,031	\$2,625,227	413,148		\$2,650,824	413,148		\$3,730,992
	ENERGY CHARGE	60,267,901	\$5,483,593	67,093,103		\$5,876,368	67,093,103		\$6,749,672
	TOTAL		\$8,108,820			\$8,527,192			\$10,480,664
SERVICE CHARGES			\$141,185			\$145,865			\$214,602
OTHER REVENUE			\$12,530			\$12,677			\$12,677
TOTAL REVENUE			\$8,262,535			\$8,685,734			\$10,707,943

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/89

WITNESS: C. L. STEIN

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 990151-GW

DESCRIPTION	TIME INVOLVED	COST
CUSTOMER CONTACT: Initial customer contact in person or by phone, establish service address, reference computer account records, schedule turn on including special customer instructions. Receive deposit and charge at \$8.73/hour.	7 minutes	\$1.02
CONNECTION AT SITE: Travel time, customer contact, locate meter, verify meter number and read, remove lock, turn on meter, manometer test fuel line, light appliances, check adjustment and appliance safety, complete paperwork at \$13.21/hour.	60 minutes	\$13.21
Transportation rate average at \$3.08/hour.	60 minutes	\$3.08
MATERIALS & SUPPLIES: N/A		
OVERHEADS: Payroll taxes, pension, workman's compensation insurance and employee medical insurance at 19.64 of labor cost.		\$2.91
SUPERVISION/ADMINISTRATION: Processing of order by dispatcher at \$9.01/hour	4 minutes	\$0.60
OUTSIDE CONTRACTOR COST:		
OTHER: (EXPLAIN)		
TOTAL COST OF CONNECTING INITIAL SERVICE		\$20.82

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/89
WITNESS: C. L. STEIN

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 980151-GU

DESCRIPTION	TIME INVOLVED	COST
CUSTOMER CONTRACT:		
CONNECTION AT SITE:		
MATERIALS - SUPPLIES:		
OVERHEADS:		
SUPERVISION/ADMINISTRATION:		
OUTSIDE CONTRACTOR COST:		
OTHER: (EXPLAIN)		
TOTAL COST OF CONNECTING INITIAL SERVICE		N/A

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/89
 WITNESS: C. L. STEIN

COMPANY: FPCC GAS OPERATIONS

DOCKET NO.: 900151-GU

DESCRIPTION	TIME INVOLVED	COST
CUSTOMER CONTACT:		
Customer contact, establish service address, reference computer account records, determine outstanding balance due, review deposit, schedule reconnect including special customer instructions, receive payment and reconnect charge at \$8.73/hour.	10 minutes	\$1.45
CONNECTION AT SITE:		
Travel time, customer contact, locate meter, verify meter number and read, remove barrel seal, turn on meter, test fuel line, light appliances, check adjustment and safety, complete paperwork at \$13.21/hour.	45 minutes	\$9.91
Transportation rate average at \$3.08/hour.	45 minutes	\$2.31
MATERIALS SUPPLIES:		
Barrel lock seal replaced 10% of time at a cost of \$1.79. Two swivels and nuts replaced 5% of time at a cost of \$8.10/set.		\$0.18 \$0.41
OVERHEADS:		
Payroll taxes, workman's compensation insurance and employee medical insurance at 19.6% of labor cost.		\$2.34
SUPERVISION/ADMINISTRATION:		
Processing of order by dispatcher at \$9.01/hour.	4 minutes	\$0.60
OUTSIDE CONTRACTOR COST:		
OTHER: (EXPLAIN)		
TOTAL COST OF RECONNECTING SERVICE AFTER DISCONNECTION FOR CAUSE:		\$17.20 =====

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/89
WITNESS: C. L. STEIN

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-GU

DESCRIPTION	TIME INVOLVED	COST
-------------	---------------	------

CUSTOMER CONTACT:

CONNECTION AT SITE:

MATERIALS & SUPPLIES:

OVERHEADS:

SUPERVISION/ADMINISTRATION:

OUTSIDE CONTRACTOR COST:

OTHER:
(EXPLAIN)

TOTAL COST OF RECONNECTING SERVICE AFTER DISCONNECTION FOR CAUSE:

N/A

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/89
WITNESS: C. L. STEIN

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-00

DESCRIPTION	DISCONNECTION OF SERVICE		BILL COLLECTION IN LIEU OF DISCONNECTION	
	TIME INVOLVED	COST	TIME INVOLVED	COST
CUSTOMER CONTACT: Determine delinquent accounts, confirm service address at \$8.73/hour.	3 minutes	\$0.44	3 minutes	\$0.44
CONNECTION AT SITE: Travel time, make customer contact for payment, process paperwork at \$13.22/hour.	20 minutes	\$4.41	20 minutes	\$4.41
Turn off and lock meter, process paperwork at \$13.22/hour.	3 minutes	\$0.66		
Transportation at \$3.08/hour.	23 minutes	\$1.18	20 minutes	\$1.03
MATERIAL SUPPLIES:				
OVERHEADS: Payroll taxes, workman's compensation insurance and employee medical insurance at 19.6% of labor cost.		\$1.08		\$0.95
SUPERVISION/ADMINISTRATION:				
OUTSIDE CONTRACTOR COST:				
OTHER: (EXPLAIN)				
TOTAL COST OF COLLECTING BILL OR DISCONNECTING SERVICE:		\$7.77		\$6.83

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/89

WITNESS: C. L. STEIN

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-GU

DESCRIPTION	TIME INVOLVED	COST
CUSTOMER CONTACT:		
Customer contact by phone or in person, establish service address, reference computer account records, process turn off for current customer and turn on for new customer, receive deposit and charge at \$8.73/hour.	8 minutes	\$1.16
METER READ AT SITE:		
Travel time, locate meter, check meter and read meter, complete paperwork at \$13.21/hour.	20 minutes	\$4.40
Transportation at \$3.08/hour.	20 minutes	\$1.02
MATERIALS AND SUPPLIES:		
OVERHEADS:		
Payroll taxes, workman's compensation insurance and employee medical insurance at 19.6% of labor cost.		\$1.21
SUPERVISION/ADMINISTRATION:		
Processing of order by dispatcher at \$9.01/hour	4 minutes	\$0.60
OTHER:		
(EXPLAIN)		
TOTAL OF ADMINISTRATIVE COSTS FOR NAME AND/OR BILLING ADDRESS CHANGES (METER READ ONLY)		\$8.39

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/89
WITNESS: M. L. SCHREIBERMAN

COMPANY: FPSC GAS OPERATIONS

DOCKET NO.: 900151-00

SYSTEM MONTHLY SALES

(THOUSANDS)

YEARS ENDED 1986-1989 & 1991

MONTH	PRIOR YEAR	PRIOR YEAR	PRIOR YEAR	HISTORIC	PROJECTED
	1986	1987	1988	BASE YEAR 1989	TEST YEAR 1991
1 JANUARY	5,997,700	5,700,362	5,620,662	5,453,268	6,244,653
2 FEBRUARY	5,272,010	5,718,401	5,866,032	5,405,581	6,147,779
3 MARCH	5,693,570	5,490,896	5,387,438	5,234,349	5,916,081
4 APRIL	5,021,490	5,399,816	4,881,664	5,072,873	5,530,184
5 MAY	6,028,310	4,679,129	4,626,241	5,050,328	5,105,702
6 JUNE	5,717,820	5,469,203	5,096,379	5,313,726	5,936,021
7 JULY	5,321,990	5,404,331	5,082,235	5,294,995	5,950,156
8 AUGUST	5,414,530	5,009,080	5,240,214	4,574,697	5,797,784
9 SEPTEMBER	5,535,320	4,998,892	4,976,223	4,645,464	5,570,443
10 OCTOBER	4,629,520	4,756,331	4,211,769	4,372,394	4,843,835
11 NOVEMBER	4,213,920	4,342,697	4,399,021	4,267,609	4,701,764
12 DECEMBER	4,163,250	4,628,324	5,189,753	5,169,667	5,333,752
TOTAL	63,009,430	61,604,662	60,577,631	59,854,951	67,078,154

CONTRIBUTION TO THE SYSTEM PEAK MONTH SALES BY RATE CLASS

RATE CLASS	MAY	FEBRUARY	FEBRUARY	HISTORIC	PROJECTED
	1986	1987	1988	JANUARY 1989	JANUARY 1991
General Service (GS)	200,560	481,015	577,070	445,868	611,524
Outdoor Lighting Service (OLS)	1,100	1,098	1,062	908	0
Residential Service (RS)	618,200	1,266,710	1,392,113	1,061,330	1,200,689
Large Volume Service (LVS)	1,477,590	1,833,295	1,938,524	1,801,526	1,957,440
Interruptible Service (IS)	349,624	294,826	281,061	325,978	304,104
Large Volume Interruptible Service (LVIS)	3,345,336	1,772,114	1,614,231	1,768,153	2,118,195
Public Housing Authority Service (PHAS)	35,900	69,343	61,971	49,505	52,791
TOTAL	6,028,310	5,718,401	5,866,032	5,453,268	6,244,653

(TOTAL EQUALS THE PEAK MONTH SALES FROM ABOVE)

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/89
 PROJECTED TEST YEAR: 12/31/91
 WITNESS: M. L. SCHNEIDERMAN

COMPANY: FTUC GAS OPERATIONS

DOCKET NO.: 90451-GU

RATE SCHEDULE: RESIDENTIAL SERVICE (RS)

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$6.00	CUSTOMER CHARGE	\$6.00
ENERGY CHARGE	\$0.20049 PER THERM	ENERGY CHARGE	\$0.25483 PER THERM
GAS COST		\$0.25100 PER THERM	
THERM USAGE INCREMENT		10 THERMS	
AVERAGE USAGE PER CUSTOMER		23 THERMS/MONTH	

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$6.00	\$6.00	\$8.00	\$8.00	33.33%	33.33%
10	\$8.08	\$10.59	\$10.55	\$13.06	30.47%	23.25%
20	\$10.17	\$15.19	\$13.10	\$18.12	28.78%	19.27%
30	\$12.25	\$19.78	\$15.64	\$23.17	27.66%	17.14%
40	\$14.34	\$24.38	\$18.19	\$28.23	26.87%	15.81%
50	\$16.42	\$28.97	\$20.74	\$33.29	26.28%	14.90%
60	\$18.51	\$33.57	\$23.29	\$38.35	25.83%	14.24%
70	\$20.59	\$38.16	\$25.84	\$43.41	25.46%	13.74%
80	\$22.68	\$42.76	\$28.39	\$48.47	25.16%	13.35%
90	\$24.76	\$47.35	\$30.93	\$53.52	24.92%	13.03%
100	\$26.85	\$51.95	\$33.48	\$58.58	24.71%	12.77%

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/89
 PROJECTED TEST YEAR: 12/31/91
 WITNESS: M. L. SCHNEIDERMAN

COMPANY:

DOCKET NO.: 9051-GU

RATE SCHEDULE: GENERAL SERVICE (GS)

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$6.00	CUSTOMER CHARGE	\$10.00
ENERGY CHARGE	\$0.22047 PER THERM	ENERGY CHARGE	\$0.20818 PER THERM

GAS COST	\$0.2510 PER THERM
THERM USAGE INCREMENT	50 THERMS
AVERAGE USAGE PER CUSTOMER	191 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$6.00	\$6.00	\$10.00	\$10.00	66.67%	66.67%
50	\$17.42	\$29.97	\$20.41	\$32.96	17.13%	9.96%
100	\$28.85	\$53.95	\$30.82	\$55.92	6.83%	3.65%
150	\$40.27	\$77.92	\$41.23	\$78.88	2.38%	1.23%
200	\$51.69	\$101.89	\$51.64	\$101.84	-0.11%	-0.06%
250	\$63.12	\$125.87	\$62.05	\$124.80	-1.70%	-0.85%
300	\$74.54	\$149.84	\$72.45	\$147.75	-2.80%	-1.39%
350	\$85.96	\$173.81	\$82.86	\$170.71	-3.61%	-1.78%
400	\$97.39	\$197.79	\$93.27	\$193.67	-4.23%	-2.08%
450	\$108.81	\$221.76	\$103.68	\$216.63	-4.72%	-2.31%
500	\$120.24	\$245.74	\$114.09	\$239.59	-5.11%	-2.50%

FLORIDA PUBLIC SERVICE COMMISSION

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

TIPS OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/89
 PROJECTED TEST YEAR: 12/31/91
 WITNESS: H. L. SCHNEIDERMAN

COMPANY:

DOCKET NO.: 90051-GU

RATE SCHEDULE: OUTDOOR LIGHTING (OLS)

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$4.65	CUSTOMER CHARGE	N/A
ENERGY CHARGE	\$0.00000 PER THERM	ENERGY CHARGE	N/A PER THERM

GAS COST	\$0.2510 PER THERM
THERM USAGE INCREMENT	N/A THERMS
AVERAGE USAGE PER CUSTOMER	18 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL N/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL N/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE N/O FUEL	PERCENT INCREASE WITH FUEL
18	\$4.65	\$9.17	N/A	N/A	N/A	N/A

THE OUTDOOR LIGHTING SERVICE RATE (OLS) IS BEING ELIMINATED

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/89
 PROJECTED TEST YEAR: 12/31/91
 WITNESS: M. L. SCHNEIDERMAN

COMPANY:

DOCKET NO.: 90051-GU

RATE SCHEDULE: LARGE VOLUME SERVICE (LVS)

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$17.00	CUSTOMER CHARGE	\$30.00
ENERGY CHARGE	\$0.13333 PER THERM	ENERGY CHARGE	\$0.14794 PER THERM

GAS COST	\$0.2510 PER THERM
THERM USAGE INCREMENT	500 THERMS
AVERAGE USAGE PER CUSTOMER	1,270 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$17.00	\$17.00	\$30.00	\$30.00	76.47%	76.47%
500	\$83.67	\$209.17	\$103.97	\$229.47	24.27%	9.71%
1,000	\$150.33	\$401.33	\$177.94	\$428.94	18.37%	6.88%
1,500	\$217.00	\$593.50	\$251.91	\$628.41	16.09%	5.88%
2,000	\$283.66	\$785.66	\$325.88	\$827.88	14.88%	5.37%
2,500	\$350.33	\$977.83	\$399.85	\$1,027.35	14.14%	5.06%
3,000	\$416.99	\$1,169.99	\$473.82	\$1,226.82	13.63%	4.86%
3,500	\$483.66	\$1,362.16	\$547.79	\$1,426.29	13.26%	4.71%
4,000	\$550.32	\$1,554.32	\$621.76	\$1,625.76	12.98%	4.60%
4,500	\$616.99	\$1,746.49	\$695.73	\$1,825.23	12.76%	4.51%
5,000	\$683.65	\$1,938.65	\$769.70	\$2,024.70	12.59%	4.44%

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/89
 PROJECTED TEST YEAR: 12/31/91
 WITNESS: M. L. SCHNEIDERMAN

COMPANY: FPSC GAS OPERATIONS

DOCKET NO.: 90051-GU

RATE SCHEDULE: PUBLIC HOUSING AUTHORITY SERVICE (PHAS)

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$4.00	CUSTOMER CHARGE	\$8.00
ENERGY CHARGE	\$0.05710 PER THERM	ENERGY CHARGE	\$0.14912 PER THERM

GAS COST	\$0.2510 PER THERM
THERM USAGE INCREMENT	10 THERMS
AVERAGE USAGE PER CUSTOMER	31 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$4.00	\$4.00	\$8.00	\$8.00	100.00%	100.00%
10	\$4.57	\$7.08	\$9.49	\$12.00	107.64%	69.48%
20	\$5.14	\$10.16	\$10.98	\$16.00	113.58%	57.47%
30	\$5.71	\$13.24	\$12.47	\$20.00	118.34%	51.05%
40	\$6.28	\$16.32	\$13.96	\$24.00	122.23%	47.05%
50	\$6.86	\$19.41	\$15.46	\$28.01	125.47%	44.32%
60	\$7.43	\$22.49	\$16.95	\$32.01	128.21%	42.34%
70	\$8.00	\$25.57	\$18.44	\$36.01	130.57%	40.84%
80	\$8.57	\$28.65	\$19.93	\$40.01	132.61%	39.66%
90	\$9.14	\$31.73	\$21.42	\$44.01	134.39%	38.71%
100	\$9.71	\$34.81	\$22.91	\$48.01	135.96%	37.93%

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/89
 PROJECTED TEST YEAR: 12/31/91
 WITNESS: M. L. SCHNEIDERMAN

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 90851-GU

RATE SCHEDULE: INTERRUPTIBLE SERVICE (IS)

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$70.00	CUSTOMER CHARGE	\$160.00
ENERGY CHARGE	\$0.03694 PER THERM	ENERGY CHARGE	\$0.05232 PER THERM

GAS COST	\$0.22290 PER THERM
THERM USAGE INCREMENT	5,000 THERMS
AVERAGE USAGE PER CUSTOMER	20,698 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$70.00	\$70.00	\$160.00	\$160.00	128.57%	128.57%
5,000	\$254.70	\$1,369.20	\$421.60	\$1,536.10	65.53%	12.19%
10,000	\$439.40	\$2,668.40	\$683.20	\$2,912.20	55.48%	9.14%
15,000	\$624.10	\$3,967.60	\$944.80	\$4,288.30	51.39%	8.08%
20,000	\$808.80	\$5,266.80	\$1,206.40	\$5,664.40	49.16%	7.55%
25,000	\$993.50	\$6,566.00	\$1,468.00	\$7,040.50	47.76%	7.23%
30,000	\$1,178.20	\$7,865.20	\$1,729.60	\$8,416.60	46.80%	7.01%
35,000	\$1,362.90	\$9,164.40	\$1,991.20	\$9,792.70	46.10%	6.86%
40,000	\$1,547.60	\$10,463.60	\$2,252.80	\$11,168.80	45.57%	6.74%
45,000	\$1,732.30	\$11,762.80	\$2,514.40	\$12,544.90	45.15%	6.65%
50,000	\$1,917.00	\$13,062.00	\$2,776.00	\$13,921.00	44.81%	6.58%

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATE: 12/31/89
 PROJECTED TEST YEAR: 12/31/91
 WITNESS: M. L. SCHREIBERMAN

COMPANY:

DOCKET NO.: 90051-OU

RATE SCHEDULE: LARGE VOLUME INTERRUPTIBLE SERVICE (LVIS)

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$700.00	CUSTOMER CHARGE	\$1,000.00
ENERGY CHARGE	\$0.00555 PER THERM	ENERGY CHARGE	\$0.01034 PER THERM

GAS COST	\$0.21870 PER THERM
THERM USAGE INCREMENT	400,000 THERMS
AVERAGE USAGE PER CUSTOMER	1,70,405 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$700.00	\$700.00	\$1,000.00	\$1,000.00	42.86%	42.86%
400,000	\$2,920.00	\$90,400.00	\$5,136.00	\$92,616.00	75.89%	2.45%
800,000	\$5,140.00	\$180,100.00	\$9,272.00	\$184,232.00	80.39%	2.29%
1,200,000	\$7,360.00	\$269,800.00	\$13,408.00	\$275,848.00	82.17%	2.24%
1,600,000	\$9,580.00	\$359,500.00	\$17,544.00	\$367,464.00	83.13%	2.22%
2,000,000	\$11,800.00	\$449,200.00	\$21,680.00	\$459,080.00	83.73%	2.20%
2,400,000	\$14,020.00	\$538,900.00	\$25,816.00	\$550,696.00	84.14%	2.19%
2,800,000	\$16,240.00	\$628,600.00	\$29,952.00	\$642,312.00	84.43%	2.18%
3,200,000	\$18,460.00	\$718,300.00	\$34,088.00	\$733,928.00	84.66%	2.18%
3,600,000	\$20,680.00	\$808,000.00	\$38,224.00	\$825,544.00	84.84%	2.17%
4,000,000	\$22,900.00	\$897,700.00	\$42,360.00	\$917,160.00	84.98%	2.17%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDING A SCHEDULE SHOWING DERIVATION OF RATE BASE. (PLANT)

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/89
 PROJECTED TEST YEAR: 12/31/91
 PRIOR YEARS: 12/31/85 - 12/31/89
 WITNESS: M. L. SCHMIDTBERGER

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-GU

LINE NO.	ACCT. NO.	PLANT	1985 PRIOR YEAR	1986 PRIOR YEAR	1987 PRIOR YEAR	1988 PRIOR YEAR	HISTORIC BASE YEAR ENDED 12/31/89		PROJECTED TEST YEAR ENDED 12/31/91
							PER BOOKS	COMPANY ADJUSTED	
1	360-362	LOCAL STORAGE PLANT:	\$67,950	\$38,795	\$38,795	\$38,795	\$32,827	\$32,827	\$0
2	301-303	INTANGIBLE PLANT:	0	0	0	0	0	\$0	0
		DISTRIBUTION PLANT:							
3	374	LAND AND LAND RIGHTS	55,222	85,634	85,636	85,636	85,636	68,305	71,382
4	375	STRUCTURES AND IMPROVEMENTS	515,274	91,971	490,322	492,102	492,292	402,659	403,103
5	376	MAINS	12,475,392	13,402,657	14,338,684	15,575,481	15,927,615	15,927,615	18,879,656
6	377	COMPRESSOR STA. EQUIP.	0	0	0	0	0	0	0
7	378	REG. STA. EQUIP.-GEN.	104,056	110,190	96,412	96,412	96,321	96,321	88,228
8	379	MEAS. & REG. STA. EQUIP.-CG	149,316	297,448	294,805	369,221	331,808	331,808	409,227
9	380	SERVICES	3,997,154	4,312,270	4,880,694	5,345,553	5,590,305	5,590,305	6,523,724
10	381-382	METERS	2,122,445	2,241,664	2,351,540	2,559,711	2,629,417	2,629,417	2,930,824
11	383-384	HOUSE REGULATORS	660,248	718,040	775,437	826,692	869,812	869,812	996,616
12	385	INDUSTRIAL MEAS. & REG. EQUIP.	56,477	65,925	62,745	62,745	73,348	73,348	79,181
13	386	PROPERTY ON CUSTOMER PREMISES	0	0	0	0	0	0	0
14	387	OTHER EQUIPMENT	83,928	88,640	109,388	110,486	110,863	98,516	110,475
15		TOTAL DISTR. PLANT	\$20,219,512	\$21,814,441	\$23,485,663	\$25,524,039	\$26,207,417	\$26,088,106	\$30,492,416
16		GENERAL PLANT:	1,882,370	2,109,462	2,292,623	2,453,184	2,440,624	1,897,803	2,053,351
17		PROPERTY HELD FOR FUTURE USE:	0	0	0	0	0	0	0
18		PLANT ACQUISITIONS:	303,400	303,400	303,400	303,400	303,400	303,400	303,400
19		CHIP:	350,583	23,005	25,752	61,618	208,599	208,599	241,000
20		PRODUCTION PLANT:	350,851	341,866	338,970	338,970	312,896	5,426	0
21		COMMON PLANT	656,176	639,373	697,625	708,040	671,945	671,945	684,500
		TOTAL PLANT	\$23,830,850	\$25,270,342	\$27,182,828	\$29,428,046	\$30,177,708	\$29,208,106	\$33,774,667

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF RATE BASE. (ACCUMULATED DEPRECIATION)

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/89
 PROJECTED TEST YEAR: 12/31/91
 PRIOR YEARS: 12/31/85 - 12/31/88
 WITNESSES: M. L. SCHMIDTSMANN

COMPANY: FPSC GAS OPERATIONS

DOCKET NO.: 900151-GU

LINE NO.	ACCT. NO.	ACCUMULATED DEPRECIATION	1985	1986	1987	1988	HISTORIC BASE YEAR ENDED 12/31/89		PROJECTED
			PRIOR YEAR	PRIOR YEAR	PRIOR YEAR	PRIOR YEAR	PER BOOKS	COMPANY ADJUSTED	TEST YEAR ENDED 12/31/91
1	361-362	LOCAL STORAGE PLANT:	\$30,967	\$32,970	\$38,867	\$44,134	\$41,652	\$41,652	(\$11,123)
2	301-303	INTANGIBLE PLANT:	0	0	0	0	\$0	\$0	0
		DISTRIBUTION PLANT:							
3	374	LAND AND LAND RIGHTS	0	0	0	0	0	0	0
4	375	STRUCTURES AND IMPROVEMENTS	86,629	96,745	102,815	115,101	121,251	99,174	119,305
5	376	MAINS	3,688,656	4,089,821	4,446,539	4,840,742	5,088,700	5,088,700	6,011,364
6	377	PRESSOR STA. EQUIP.	0	0	0	0	0	0	0
7	378	M.S. & REG. STA. EQUIP.-GEN.	29,988	31,960	19,871	23,275	24,868	24,868	18,064
8	379	M.S. & REG. STA. EQUIP.-CG	50,319	45,198	53,871	65,955	72,792	72,792	101,763
9	380	SERVICES	1,180,734	1,251,747	1,323,100	1,378,189	1,448,356	1,448,356	1,479,521
10	381-382	METERS	612,012	654,288	695,145	741,010	780,567	780,567	889,254
11	383-384	HOUSE REGULATORS	125,650	133,540	139,272	152,440	166,339	166,339	200,620
12	385	INDUSTRIAL M.S.®. EQUIP.	22,976	23,307	22,475	24,803	25,638	25,638	26,900
13	386	PROPERTY ON CUSTOMER PREMISES	0	0	0	0	0	0	0
14	387	OTHER EQUIPMENT	25,800	27,397	23,424	27,153	29,028	25,799	32,607
15		TOTAL DISTR. PLANT	\$5,822,764	\$6,354,003	\$6,826,512	\$7,368,668	\$7,757,539	\$7,732,233	\$8,879,398
16		GENERAL PLANT:	794,492	829,823	832,372	926,221	997,329	804,214	863,975
17		KNIP:	0	0	0	0	(207,020)	(207,020)	0
18		AMORT. ACQ. ADJUSTMENT	255,002	267,533	280,065	292,597	296,997	296,997	313,211
19		AMORT. OTHER UTILITY PLANT	0	0	0	0	0	0	0
20		PRODUCTION PLANT	212,966	229,136	234,312	238,783	224,176	2,598	0
21		CUST. ADV. FOR CONSTRUCTION	274,544	154,229	135,292	319,589	323,730	323,730	307,704
		COMMON RESERVE	188,032	218,423	263,523	306,059	301,275	301,275	181,814
22		TOTAL ACCUMULATED DEPRECIATION	\$7,578,767	\$8,086,117	\$8,610,943	\$9,496,051	\$9,735,678	\$9,295,679	\$10,534,979
23		NET PLANT (Plant less Accum. Dep.)	16,252,083	17,184,225	18,571,885	19,931,995	20,442,030	19,912,427	23,239,688
24		Plus: WORKING CAPITAL (1)	N/A	N/A	N/A	N/A	(135,645)	(135,645)	(159,203)
25		Equals: TOTAL RATE BASE	\$16,252,083	\$17,184,225	\$18,571,885	\$19,931,995	\$20,306,385	\$19,776,782	\$23,080,485

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF EXPENSES. (OPERATION AND MAINTENANCE)

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/89
 PROJECTED TEST YEAR: 12/31/91
 PRIOR YEARS: 12/31/85 - 12/31/88
 WITNESS: M. L. SCHWEIDMANN

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-GU

LINE NO.	ACCT. NO.	OPERATION AND MAINTENANCE	1985 PRIOR YEAR	1986 PRIOR YEAR	1987 PRIOR YEAR	1988 PRIOR YEAR	HISTORIC BASE YEAR ENDED 12/31/89		PROJECTED TEST YEAR ENDED 12/31/91
							PER HOUS	COMPLY ADJUSTED	
1	840-846	LOCAL STORAGE EXPENSE	14,500	43,487	13,190	14,017	17,235	0	0
	804-807	OTHER GAS SUPPLY EXPENSE	19,185,527	15,347,887	16,293,944	14,438,802	15,154,810	5,580	6,237
DISTRIBUTION PLANT:									
2	870	SUPERVISION & ENGINEERING	98,083	106,722	125,299	138,965	169,144	169,144	184,605
3	871	DISTRIBUTION LOAD DISPATCHING	11,040	12,031	12,389	16,325	19,758	19,758	21,485
4	872	COMPRESSOR STATION	0	3	283	58	0	0	0
5	873	COMPRESSOR STA. FUEL	2	0	0	0	0	0	0
6	874	REPAIRS & SERVICES	141,674	110,813	143,085	155,675	184,975	184,975	208,045
7	875	MEAS. & REG. - GENERAL	602	1,151	3,029	3,062	1,231	1,231	1,340
8	876	MEAS. & REG. - INDUSTRIAL	1,308	3,427	5,081	7,659	7,059	7,059	7,696
9	877	MEAS. & REG. - CITY GATE	9,230	16,923	8,411	7,764	7,363	7,363	8,027
10	878	METER & HOUSE REG. EXPENSE	678,070	641,043	673,670	673,273	703,679	703,679	773,370
11	879	CUSTOMER INSTALLATIONS	157,210	143,205	145,194	165,597	126,935	126,935	139,667
12	880	OTHER EXPENSE	243,338	280,685	363,716	349,154	400,879	387,979	426,206
13	881	RENTS	4,806	4,179	2,321	4,388	3,348	3,348	3,639
14	885	SUPERVISION & ENGINEERING	48,061	45,273	50,381	57,973	64,708	64,708	70,623
15	886	STRUCTURES & IMPROVEMENTS	301	5,304	1,993	2,313	12,308	3,626	3,941
16	887	MAINS	245,292	302,899	330,944	329,870	307,501	307,501	337,716
17	888	COMPRESSOR STA. EQUIPMENT	0	0	0	0	0	0	0
18	889	MEAS. & REG. - GENERAL	1,198	97	194	171	911	911	993
19	890	MEAS. & REG. - INDUSTRIAL	5,309	1,062	3,961	711	1,728	1,728	1,881
20	891	MEAS. & REG. - GATE STATION	12,296	20,554	17,039	11,735	12,167	12,167	18,069
21	892	SERVICES	69,401	75,077	106,783	99,014	78,184	78,184	85,925
22	893	METERS & HOUSE REGULATORS	78,992	97,991	112,676	118,566	119,005	119,005	130,782
23	894	OTHER EQUIPMENT	641	597	1,158	1,549	1,321	1,321	1,449
24		TOTAL DISTRIBUTION EXPENSES	\$1,806,854	\$1,869,036	\$2,107,607	\$2,143,822	\$2,222,204	\$2,200,622	\$2,425,459

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF EXPENSES. (OPERATION AND MAINTENANCE)

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/89
 PROJECTED TEST YEAR: 12/31/91
 PRIOR YEARS: 12/31/85 - 12/31/88
 WITNESS: H. L. SCHNEIDERMAN

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-GU

LINE NO.	ACCT. NO.	OPERATION AND MAINTENANCE	1985	1986	1987	1988	HISTORIC BASE YEAR ENDED 12/31/89		PROJECTED TEST YEAR ENDED 12/31/91
			PRIOR YEAR	PRIOR YEAR	PRIOR YEAR	PRIOR YEAR	PER BOOKS	COMPANY ADJUSTED	
CUSTOMER ACCOUNTS									
25	901	SUPERVISION	26,295	30,730	31,231	33,559	37,099	37,099	40,474
26	902	METER READING EXPENSE	149,718	156,044	179,851	192,905	208,830	208,830	229,567
27	903	CUST. RECORDS & COLLECTIONS	502,680	33,853	509,677	538,424	564,970	564,970	636,125
28	904	UNCOLLECTIBLE ACCOUNTS	70,520	62,588	72,890	61,817	62,283	55,535	64,751
29	905	" ELLENEOS	42,935	40,710	44,718	48,116	44,926	44,926	49,235
30		TOTAL CUSTOMER ACCOUNTS	\$792,148	\$793,925	\$838,367	\$874,821	\$918,108	\$911,360	\$1,020,152
31	907-910	CUSTOMER SERV. & INFO. EXP.	46,906	53,558	54,764	165	14,511	13,222	14,479
32	911-916	SALES EXPENSE	324,950	363,305	450,120	496,644	519,347	513,263	563,452
33	935	MAINT. OF GEN. PLANT	39,782	60,504	44,585	52,507	45,599	45,599	49,649
34	920-931	ADMINISTRATION AND GENERAL	1,307,378	1,507,518	1,572,130	1,503,877	1,655,606	1,605,819	1,850,871
35		TOTAL OPER. & MAINT. EXPENSE	\$23,518,085	\$20,039,220	\$21,374,707	\$19,524,655	\$20,547,420	\$5,295,465	\$5,930,299

SCHEDULE E-6

DERIVATION OF OVERALL COST OF SERVICE

PAGE 5 OF 5

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF EXPENSES AND COST OF SERVICE.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/89
 PROJECTED TEST YEAR: 12/31/91
 PRIOR YEARS: 12/31/85 - 12/31/88
 WITNESS: H. L. SCHNEIDERMAN

COMPANY: FPSC GAS OPERATIONS

DOCKET NO.: 900151-GU

LINE NO.	EXPENSES AND COST OF SERVICE	1985 PRIOR YEAR	1986 PRIOR YEAR	1987 PRIOR YEAR	1988 PRIOR YEAR	HISTORIC BASE YEAR ENDED 12/31/89		PROJECTED TEST YEAR ENDED 12/31/91
						PER BOOKS	COMPANY ADJUSTED	
1	DEPRECIATION EXPENSE	661,024	750,647	793,174	889,537	963,623	931,526	1,087,715
2	AMORT. OF ENVIRONMENTAL MATTERS	0	0	0	0	0	0	239,600
3	AMORT. OF CONVERSION COSTS	0	0	0	0	0	0	0
4	AMORT. OF ACQUISITION ADJ.	12,532	12,532	12,532	12,532	8,247	8,247	8,244
5	AMORT. OF LEASE IMPROVEMENTS	0	0	0	0	0	0	0
6	TOTAL DEPR. & AMORT. EXPENSE	\$673,556	\$763,179	\$805,706	\$902,069	\$971,870	\$939,773	\$1,335,559
7	TAXES OTHER THAN INCOME							
8								
9	TOTAL TAXES OTHER THAN INCOME	\$731,435	\$753,988	\$831,441	\$868,897	\$933,525	\$747,043	\$877,798
10	RETURN (REQUIRED N.O.I.)	868,116	1,222,995	1,344,300	1,335,683	1,069,803	1,167,872	2,088,784
11	INCOME TAXES	85,615	414,110	215,028	268,541	51,454	68,926	475,524
12	TOTAL COST TO SERVE	\$25,876,807	\$23,193,492	\$24,571,182	\$22,899,845	\$23,574,072	\$8,219,079	\$10,707,964

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/89

WITNESS: C. L. STYRN

COMPANY: FPSC GAS OPERATIONS

DOCKET NO.: 900151-GU

RATE CLASSES

DESCRIPTION	RESIDENTIAL (RS)	GENERAL SERVICE (GS)	INTERMEDIATE (IS)	LARGE VOLUME (LVS)
SERVICE LINE:				
PIPE AND PIPING	\$390.00	\$418.00	\$1,242.00	\$785.00
METER:				
METER COST	\$54.00	\$130.00	\$2,885.00	\$1,246.50
METER SET	\$20.00	\$20.00	\$675.00	\$293.00
REGULATOR:				
REGULATOR COST	\$16.25	\$16.25	\$753.00	\$312.25
REGULATOR INSTALL	\$20.00	\$20.00	\$451.00	\$176.25
TOTAL	\$500.25 =====	\$604.25 =====	\$6,006.00 =====	\$2,813.00 =====
INDEX (1)	1.00000	1.20790	12.00600	5.62319

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

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: TO PROVIDE A SCHEDULE SHOWING THE
DERIVATION OF DEDICATED FACILITIES.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/89

COMPANY: FPUC GAS OPERATIONS

WITNESS: M. L. SCHNEIDERMAN

DOCKET NO.: 980151-GU

KIND OF RATE CLASS IN WHICH DEDICATED FACILITIES EXIST

DESCRIPTION:	ACCOUNT:	KIND OF RATE CLASS IN WHICH DEDICATED FACILITIES EXIST		
		LARGE VOLUME (LVS)	INTERRUPTIBLE (IS)	LARGE VOLUME INTERRUPTIBLE (LVIS)
SYSTEM MILES OF MAIN:				
MILES OF MAIN DEDICATED TO CLASS:	376 MAINS	0	0	3.5
NET COST OF MAIN DEDICATED TO CLASS:	376 MAINS	\$0	\$0	\$136,449
OTHER NET DISTRIBUTION PLANT RELATED TO CLASS:	385 M&R STA - INDUST	\$62,303	\$0	\$16,878
DISTRIBUTION O & M EXPENSES RELATED TO CLASS:	874 MAINS & SERVICES	\$0	\$0	\$1,118
	876 M&R STA - INDUST	\$6,056	\$0	\$1,640
	887 MAINT OF MAINS	\$0	\$0	\$2,442
	890 MAINT OF M&R STA - INDUST	\$0	\$401	\$0
	902 METER READING	\$0	\$14,457	\$7,489
PERCENTAGE OF MILES OF DEDICATED MAIN TO SYSTEM MILES OF MAIN:				

SCHEDULE 1-3

COST STUDY - TARIFF SHEETS

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE COPIES OF PROPOSED TARIFF SHEETS
IN LEGISLATIVE FORMAT.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/90

COMPANY: FPUC GAS OPERATIONS

WITNESS: M. L. SCHEIDT

DOCKET NO.: 900151-00

SEE ATTACHED PROPOSED TARIFF SHEETS FOLLOWING THIS PAGE

SUPPORTING SCHEDULES:

248

RECAP SCHEDULES:

Florida Public Utilities Company
F.P.S.C. Gas Tariff
Third Revised Volume No. I

~~Third~~ Fourth Revised Sheet No. 20
Cancels ~~Second~~ Third Revised Sheet No. 20

RULES AND REGULATIONS (Continued)

14. Reconnection of Service

When service shall have been discontinued for any of the reasons set forth in these Rules and Regulations, Company shall not be required to restore service until the following conditions have been met by Customer:

A. Where service was discontinued without notice,

- (1) the dangerous condition shall be removed and, if the Customer had been warned of the condition a reasonable time before the discontinuance and had failed to remove the dangerous condition, a reconnection fee of ~~fifteen~~ seventeen dollars ~~(\$15.00)~~ (\$17.00) shall be paid.
- (2) all bills for service due Company by reason of fraudulent use or tampering shall be paid, a deposit to guarantee the payment of future bills shall be made, and a reconnection charge of ~~fifteen~~ seventeen dollars ~~(\$15.00)~~ (\$17.00) shall be paid.
- (3) if reconnection is requested on the same premises after discontinuance, a reconnection fee of ~~fifteen~~ seventeen dollars ~~(\$15.00)~~ (\$17.00) shall be paid.

B. Where service was discontinued with notice,

- (1) satisfactory arrangements for the payment of all bills for service then due shall be made and a reconnection fee of ~~fifteen~~ twenty-five dollars ~~(\$15.00)~~ (\$25.00) shall be paid.
- (2) a satisfactory arrangement for the payment of all bills then due under a different name shall be made and a reconnection fee of ~~fifteen~~ twenty-five dollars ~~(\$15.00)~~ (\$25.00) shall be paid.
- (3) a satisfactory guarantee of payment for all future bills shall be furnished and a reconnection fee of ~~fifteen~~ twenty-five dollars ~~(\$15.00)~~ (\$25.00) shall be paid.
- (4) the violation of these Rules and Regulations shall be corrected and a reconnection fee of ~~fifteen~~ seventeen dollars ~~(\$15.00)~~ (\$17.00) shall be paid.

Florida Public Utilities Company
F.P.S.C. Gas Tariff
Third Revised Volume No. I

Fifth ~~Fourth~~ Sixth Revised Sheet No. 22
Cancels ~~Fourth~~ Fifth Revised Sheet No. 22

RULES AND REGULATIONS (Continued)

18. Service Charges

~~There shall be a charge of fifteen dollars (\$15.00) to have service turned on under any of the Company's rate schedules.~~

~~There shall be a charge of five dollars (\$5.00) to change the name of any account to which service is being currently rendered under any of the Company's rate schedules.~~

<u>A. Initial Establishment of Service</u>	<u>\$21.00</u>
<u>B. Reconnection after Disconnection</u>	<u>\$17.00</u>
<u>C. Change of Account (Read Meter Only)</u>	<u>\$ 8.00</u>
<u>D. Reconnection After Disconnection for Non-Pay</u>	<u>\$25.00</u>
<u>E. Bill Collection in Lieu of Disconnection for Non-Pay</u>	<u>\$ 7.00</u>

A service charge of ~~\$10.00~~ \$15.00 or 5% of the amount of the check, whichever is greater, shall be added to the customer's bill for gas service for each check dishonored by the bank upon which it is drawn. Termination of service shall not be made for failure to pay the returned check charge.

19. Measuring Customer Service

(1) All gas sold to customer shall be measured by commercially acceptable measuring devices owned and maintained by the Company, except where it is impractical to meter loads, such as street lighting, temporary or special installations, in which case the consumption may be calculated, or billed on a rate or as provided in Company's filed tariff.

(2)

(a) Individual gas metering by Company shall be required for each separate occupancy unit of new commercial establishments, residential buildings, condominiums, cooperatives, marinas, and trailer, mobile home and recreational vehicle parks for which construction is commenced after January 1, 1987. This requirement shall apply whether or not the facility is engaged in a time-sharing plan. Individual meters shall not, however, be required.

1. In those portions of a commercial establishment where the floor space dimensions or physical configuration of the units are subject to alteration, as evidenced by non-structural element partition walls, unless Company determines that adequate provisions can be made to modify the metering to accurately reflect such alterations;

2. For gas used in central heating, central water heating, ventilating and air conditioning systems, or gas back up service to storage heating and cooling systems;

(Continued on Sheet No. 22.1)

Florida Public Utilities Company
F.P.S.C. Gas Tariff
Third Revised Volume No. I

~~Second~~ Third Revised Sheet No. 23
Cancels ~~First~~ Second Revised Sheet No. 23

INDEX OF RATE SCHEDULES

<u>Item</u>	<u>Sheet No.</u>
Rate Schedules	
Schedule No. GS General Service	24
Schedule No. OLS Outdoor Lighting Service	25
Schedule No. RS Residential Service	26
Schedule No. LVS Large Volume Service	28
Schedule No. IS Interruptible Service	29-30
Schedule No. LVIS Large Volume Interruptible Service	31-32
Schedule No. PHAS Public Housing Authority Service	33
<u>Schedule LVTS</u> <u>Large Volume Transportation Service</u>	<u>34.10-34.13</u>
<u>Schedule ITS</u> <u>Interruptible Transportation Service</u>	<u>34.20-34.23</u>
<u>Schedule LVITS</u> <u>Large Volume Interruptible Transportation Service</u>	<u>34.30-34.33</u>
Billing Adjustments	35-35.1

Issued by: ~~E. J. Patterson~~ F. C. Cressman, President
Issued on: ~~May 1, 1983~~

Effective: ~~May 1, 1983~~

Florida Public Utilities Company
F.P.S.C. Gas Tariff
Third Revised Volume No. I

~~Seventh~~ Eighth Revised Sheet No. 24
Cancels ~~Sixth~~ Seventh Revised Sheet No. 24

RATE SCHEDULE GS
RATE CODES 001, 011 & 021
GENERAL SERVICE

Availability

Available within the area served with gas by the Company.

Applicability

Applicable to any non-residential customer for any purpose.

Character of Service

Natural gas or its equivalent having a nominal heat content of 1,000 BTU per cubic foot.

Monthly Rate

Customer Charge: \$~~6.00~~ \$10.00 per meter per month

Energy Charge:
Non-Fuel ~~22.847~~ 20.818 cents per therm

Minimum Bill:

The minimum monthly bill shall consist of the above Customer Charge.

Terms of Payment

Bills are rendered net and are due and payable within twenty (20) days from date of mailing or delivery by the Company.

Billing Adjustments

See Sheet Nos. 35 and 35.1.

Terms and Conditions

Service under this rate schedule is subject to the Company's Rules and Regulations applicable to gas service.

Florida Public Utilities Company
F.P.S.C. Gas Tariff
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Seventh ~~Eighth~~ Revised Sheet No. 25
Cancels ~~Sixth~~ ~~Seventh~~ Revised Sheet No. 25

RATE SCHEDULE OLS
RATE CODES 002, 012 & 022
OUTDOOR LIGHTING SERVICE

Availability

~~Available within the area served with gas by the Company. Service under this rate schedule is not available for outdoor lighting service initiated after March 1, 1975.~~

Applicability

~~Applicable to any customer for non-metered outdoor lighting service.~~

Character of Service

~~Natural gas or its equivalent having a nominal heat content of 1,000 BTU per cubic foot.~~

Limitation of Service

~~Service shall be limited to lighting by standard mantles each of which consumes a maximum of 2.6 cubic feet of gas per hour.~~

Rate (Non-Fuel)

~~Per standard mantle per month — \$4.65~~

Minimum Bill

~~\$4.65 per standard mantle per month~~

Terms of Payment

~~Bills are rendered net and are due and payable within twenty (20) days from date of mailing or delivery by the Company.~~

Billing Adjustments

~~See Sheet Nos. 35 and 35.1. For billing of rate adjustments, it shall be assumed that each lamp served consumes 18 therms per month.~~

Terms and Conditions

~~Service under this rate schedule is subject to the Company's Rules and Regulations applicable to gas service.~~

~~For each installation, the Company shall provide a tap, regulator, shut-off valve, and up to ten feet of piping. The Customer shall provide, install, and maintain all other piping, standards, lamps, and other equipment.~~

THIS RATE SCHEDULE IS TO BE WITHDRAWN

Issued by: F. C. Cressman, President

Effective: June 6, 1986

Florida Public Utilities Company
F.P.S.C. Gas Tariff
Third Revised Volume No. I

~~Eighth~~ Ninth Revised Sheet No. 26
Cancels ~~Seventh~~ Eighth Revised Sheet No. 26

RATE SCHEDULE RS
RATE CODES 003-013-023
RESIDENTIAL SERVICE

Availability

Available within the area served with gas by the Company.

Applicability

Applicable to Residential Service only.

Character of Service

Natural gas or its equivalent having a nominal heat content of 1,000 BTU per cubic foot.

Monthly Rate

Customer Charge: ~~\$6.00~~ \$8.00 per meter per month

Energy Charge:
Non-Fuel

~~20.849~~ 25.483 cents per therm

Minimum Bill:

The minimum monthly bill shall consist of the above Customer Charge.

Terms of Payment

Bills are rendered net and are due and payable within twenty (20) days from date of mailing or delivery by the Company.

Billing Adjustments

See Sheet Nos. 35 and 35.1.

Terms and Conditions

Service under this rate schedule is subject to the Company's Rules and Regulations applicable to gas service.

Florida Public Utilities Company
F.P.S.C. Gas Tariff
Third Revised Volume No. I

~~Seventh~~ Eighth Revised Sheet No. 28
Cancels ~~Sixth~~ Seventh Revised Sheet No. 28

RATE SCHEDULE LVS
RATE CODES 005, 015 & 025
LARGE VOLUME SERVICE

Availability

Available within the area served with gas by the Company.

Applicability

Applicable to large volume users for non-residential purposes.

Character of Service

Natural gas or its equivalent having a nominal heat content of 1,000 BTU per cubic foot.

Limitations of Service

Service must be of a non-seasonal nature.
Use must exceed 125 therms in each and every month of the year.

Monthly Rate

Customer Charge: \$~~17.00~~ \$30.00 per meter per month

Energy Charge:
Non-Fuel ~~13.333~~ 14.794 cents per therm

Minimum Bill

The Customer Charge plus the above ~~Commodity~~ Energy Charge for 125 therms, but not less than an amount equal to the bill for 50% of the monthly therm requirement set forth in the contract for service.

Terms of Payment

Bills are rendered net and are due and payable within twenty (20) days from date of mailing or delivery by the Company.

Billing Adjustments

See Sheet Nos. 35 and 35.1.

Term of Service

Contract for service hereunder shall be for a period of not less than one year.

Terms and Conditions

Service under this rate schedule is subject to the Company's Rules and Regulations applicable to gas service.

Customer must contract for service on an annual basis.

Issued by: F. C. Cressman, President

Effective: ~~June 6, 1986~~

Florida Public Utilities Company
F.P.S.C. Gas Tariff
Third Revised Volume No. I

~~Eighth~~ Ninth Revised Sheet No. 29
Cancels ~~Seventh~~ Eighth Revised Sheet No. 29

RATE SCHEDULE IS
RATE CODES 006, 016 & 026
INTERRUPTIBLE SERVICE

Availability

Available within the area served with gas by the Company.

Applicability

Applicable for any non-residential purpose to commercial or industrial customers.

Character of Service

Natural gas or its equivalent having a nominal heat content of 1,000 BTU per cubic foot. All gas delivered shall be subject to interruption in whole or in part at the sole discretion of the Company upon two hours' notice by telephone or otherwise except in force majeure conditions.

Limitations of Service

Customer must contract for service under this schedule for minimum requirements of not less than 120 therms of gas per day.

Monthly Rate

Customer Charge: ~~\$70.00~~ \$160.00 per meter per month

Energy Charge:
Non-Fuel ~~3.694~~ 5.232 cents per therm

Minimum Bill

The minimum bill for each month shall be the Customer Charge plus the billing at the above Energy Charge for a quantity of gas equal to the product of the minimum daily quantity specified in the contract for such month multiplied by the number of days in such month that gas was available from the Company. In the event Company is unable on any day or days to deliver the quantity of gas designated as the Minimum Daily Purchase Quantity, Customer's minimum purchase obligation with respect to such day or days shall be the actual quantity of gas delivered by the Company on such day or days.

If, in any month, the quantity of gas purchased hereunder by the Customer should be less than the applicable minimum purchase obligation specified in the contract and as a consequence the Customer is required to pay for gas not taken, then and in that event the Customer shall be entitled to receive delivery from the Company of such gas paid for but not taken without further charge at any time within the remaining months of the contract year by taking gas in such months in excess of the minimum purchase obligation; but there shall be no carry over from one contract year to another contract year.

Continued on Sheet No. 30

Issued by: F. C. Cressman, President

Effective: ~~June 6, 1986~~

Florida Public Utilities Company
F.P.S.C. Gas Tariff
Third Revised Volume No. I

~~Third~~ Fourth Revised Sheet No. 30
Cancels ~~Second~~ Third Revised Sheet No. 30

RATE SCHEDULE IS
RATE CODES 006, 016 & 026
INTERRUPTIBLE SERVICE

Continued from Sheet No. 29

Terms of Payment

Bills are rendered net and are due and payable within twenty (20) days from date of mailing or delivery by the Company.

Billing Adjustments

See Sheet Nos. 35 and 35.1.

Terms and Conditions

Service under this rate schedule is subject to the Company's Rules and Regulations applicable to gas service.

Unauthorized Over-run Gas

Gas taken by customers under this rate schedule in excess of the Maximum Daily Quantity specified in the contract or by reason of failure to comply with a curtailment order shall be considered as unauthorized over-run gas. Company shall bill and customer shall pay for such unauthorized over-run gas at the rate of \$1.50 per therms, or the cost to the Company for such over-run gas from its supplier, whichever is greater.

The payment of an over-run rate shall not, under any circumstances, be considered as giving Buyer the right to take unauthorized over-run gas, nor shall such payment be considered to exclude or limit any other remedies available to comply with its obligation to stay within the provisions of all curtailment orders.

Florida Public Utilities Company
F.P.S.C. Gas Tariff
Third Revised Volume No. I

~~Eighth~~ Ninth Revised Sheet No. 31
Cancels ~~Seventh~~ Eighth Revised Sheet No. 31

RATE SCHEDULE LVIS
RATE CODE 007
LARGE VOLUME INTERRUPTIBLE SERVICE

Availability

Available within the area served with gas by the Company.

Applicability

Applicable for any non-residential purpose to commercial or industrial customers whose annual usage exceeds 12,000,000 therms.

Character of Service

Natural gas or its equivalent having a nominal heat content of 1,000 BTU per cubic foot. All gas delivered shall be subject to interruption in whole or in part at the sole discretion of the Company upon two hours' notice by telephone or otherwise except in force majeure conditions.

Monthly Rate

Customer Charge: \$700.00 \$1,000.00 per meter per month

Energy Charge:
Non-Fuel 0.555 1.034 cents per therm

Minimum Bill

The minimum bill for each month shall be the Customer charge plus the billing at the above Energy Charge for a quantity of gas equal to the product of the minimum daily quantity specified in the contract for such month multiplied by the number of days in such month that gas was available from the Company. In the event the Company is unable on any day or days to deliver the quantity of gas designated as the Minimum Daily Purchase Quantity, Customer's minimum purchase obligation with respect to such day or days shall be the actual quantity of gas delivered by the Company on such day or days.

If, in any month, the quantity of gas purchased hereunder by the Customer should be less than the applicable minimum purchase obligation specified in the contract and as a consequence the Customer is required to pay for gas not taken, then and in that event the Customer shall be entitled to receive delivery from the Company of such gas paid for but not taken without further charge at any time within the remaining months of the contract year by taking gas in such months in excess of the minimum purchase obligation; but there shall be no carry over from one contract year to another contract year.

Continued on Sheet No. 32

Florida Public Utilities Company
F.P.S.C. Gas Tariff
Third Revised Volume No. I

~~Third~~ Fourth Revised Sheet No. 32
Cancels ~~Second~~ Third Revised Sheet No. 32

RATE SCHEDULE LVIS
RATE CODE 007
LARGE VOLUME INTERRUPTIBLE SERVICE

Continued from Sheet No. 31

Terms of Payment

Bills are rendered net and are due and payable within twenty (20) days from date of mailing or delivery by the Company.

Billing Adjustments

See Sheet Nos. 35 and 35.1.

Terms and Conditions

Service under this rate schedule is subject to the Company's Rules and Regulations applicable to gas service.

Authorized Over-run Gas

Gas taken by customers under this rate schedule in excess of the Maximum Daily Quantity specified in the contract or by reason of failure to comply with a curtailment order shall be considered as unauthorized over-run gas. Company shall bill and customer shall pay for such unauthorized over-run gas at the rate of \$1.50 per therm, or the cost to the Company for such over-run gas from its supplier, whichever is greater.

The payment of an over-run rate shall not, under any circumstances, be considered as giving Buyer the right to take unauthorized over-run gas, nor shall such payment be considered to exclude or limit any other remedies available to Company or another customer against the offending customer for failure to comply with its obligation to stay within the provisions of all curtailment orders.

Florida Public Utilities Company
F.P.S.C. Gas Tariff
Third Revised Volume No. I

~~Sixth~~ Seventh Revised Sheet No. 33
Cancels ~~Fifth~~ Sixth Revised Sheet No. 33

RATE SCHEDULE PHAS
RATE CODE 008, 018 & 028
PUBLIC HOUSING AUTHORITY SERVICE

Availability

Available to governmental Public Housing Authorities within the area served with gas by the Company.

Applicability

Applicable to government owned public housing projects for residential purposes where each dwelling unit is separately metered.

Character of Service

Natural gas or its equivalent having a nominal heat content of 1,000 BTU per cubic foot.

Monthly Rate

Customer Charge: ~~\$4.00~~ \$8.00 per meter per month

Energy Charge:
Non-Fuel ~~5.710~~ 14.912 cents per therm

Minimum Bill

The minimum monthly bill for each housing project served shall consist of the above Customer Charge times the number of meters in the project.

Terms of Payment

Bills are rendered net and are due and payable within twenty (20) days from date of mailing or delivery by the Company.

Billing Adjustments

See Sheet Nos. 35 and 35.1.

Term of Service

The contract for initial service shall be for a period of not less than five (5) years. Thereafter service shall continue on a year to year basis.

Terms and Conditions

Service under this rate schedule is subject to the Company's Rules and Regulations applicable to gas service.

Florida Public Utilities Company
F.P.S.C. Gas Tariff
Third Revised Volume No. I

Original Sheet No. 34.10

RATE SCHEDULE LVTS
LARGE VOLUME TRANSPORTATION SERVICE

Availability

Available within the area served with gas by the Company.

Applicability

Applicable to any new or existing Customer that qualifies for service under the Company's rate schedule LVS and has title to gas that is made available for transportation service through the Company's distribution systems.

Limitations of Service

The Customer's minimum transportation quantity through the Company's facilities must not be less than 15,000 therms per month to each of the Customer's meter location(s).

All gas transported through the Company's facilities must comply with minimum quality specification set forth in the General Terms and Conditions section within Florida Gas Transmission Company's natural gas tariff.

This transportation service is for natural gas transported through Florida Public Utilities Company's facilities only. The Customer under this rate is solely responsible for all costs related to purchasing and transporting the natural gas supply to Florida Public Utilities Company's gate station(s).

The Company shall determine if its existing delivery capacity and facilities are adequate to supply this transportation service. The Company will not be obligated to expand or construct new facilities for this service.

The Customer is required to provide, or cause to provide, to the Company a copy of the transporter's monthly invoice showing the thermal quantity of the gas delivered during the month to the Company for the Customer's account as soon as such invoice is available to allow for billing by the Company. Absent receipt of such invoice the Company reserves the right to estimate the quantity of gas transported for billing purposes. Such estimate shall be made on the basis of available data, and any reconciliation to actual quantities delivered shall be made in the subsequent billing month.

(Continued on Sheet No. 34.11)

Issued By: E. C. Cressman, President

Effective: _____

Florida Public Utilities Company
F.P.S.C. Gas Tariff
Third Revised Volume No. I

Original Sheet No. 34.11

RATE SCHEDULE LVTS
LARGE VOLUME TRANSPORTATION SERVICE

Character of Service

The Customer will receive a quantity of gas equal to the quantity of gas delivered to the Company's gate station less shrinkage. All gas transported, less shrinkage, through the Company's facilities to the Customer will be considered the first gas through the meter. Any additional gas received by the Customer will be billed at non-fuel Energy Charge rate listed within the LVS rate schedule.

The Customer is required to furnish to the Company prior to commencement of, or changes to, deliveries to the Company's gate stations, a nomination detailing natural gas volumes to be transported through the Company's facilities. The Company will determine the amount of lead time it requires for such nominations.

The Company will place all nominations with the Florida Gas Transmission Company. The Customer is solely responsible for contracting for the gas supply for which the Customer is requesting this transportation service.

The Customer is responsible for all costs associated with the purchase, installation and maintenance of electronic measurement and data communication devices required by the Company necessary to monitor the daily quantity of gas transported by the Company to that Customer. The Customer must make a voice grade telephone line available to the Company 24 hours per day as well as 110-115 volt A.C. power. The costs associated with the purchase, installation and maintenance of the telephone equipment and electrical supply will be the sole responsibility of the Customer.

(Continued on Sheet No. 34.12)

Florida Public Utilities Company
F.P.S.C. Gas Tariff
Third Revised Volume No. I

Original Sheet No. 34.12

RATE SCHEDULE LVTS
LARGE VOLUME TRANSPORTATION SERVICE

Monthly Rate

Customer Charge: Equal to Rate LVS Customer Charge
See Sheet No. 28

Energy Charge:
Non-Fuel Equal to Rate LVS Energy Charge
See Sheet No. 28

Transportation
Administration Charge: 1 therm to 15,000 therms per month:
\$150.00 per month

Over 15,000 therms per month:
The above \$150.00 charge plus
\$0.0001 per therm for quantities
transported over 15,000 therms
during that month

Shrinkage: 1.0% of deliveries tendered at
Company's gate Stations.

The Company will annually redetermine the shrinkage rate based on the
shrinkage the Company experienced during the prior calendar year. The
applicable shrinkage rate under this rate schedule will be announced
prior to and adjusted on March 1 of each year.

Minimum Bill

The Customer Charge plus the above Energy and Transportation
Administration Charges for 15,000 therms, but not less than an amount equal to the
bill for 50% of the monthly transportation requirement set forth in the contract
for service.

(Continued on Sheet No. 34.13)

Florida Public Utilities Company
F.P.S.C. Gas Tariff
Third Revised Volume No. I

Original Sheet No. 34.13

RATE SCHEDULE LVTS
LARGE VOLUME TRANSPORTATION SERVICE

Terms of Payment

Bills are rendered net and are due and payable within twenty (20) days from date of mailing or delivery by the Company.

Billing Adjustment

Purchase Gas Adjustment:

Not applicable to this rate except for quantities of LVS gas supplied by the Company to the Customer (see Sheet No. 35).

All other billing Adjustments:

See Sheet No. 35.1

Term of Service

Contract for service hereunder shall be for a period of not less than one (1) year.

Terms and Conditions

Service under this rate schedule is subject to the Company's Rules and Regulations applicable to gas service.

Florida Public Utilities Company
F.P.S.C. Gas Tariff
Third Revised Volume No. I

Original Sheet No. 34.20

RATE SCHEDULE ITS
INTERRUPTIBLE TRANSPORTATION SERVICE

Availability

Available within the area served with gas by the Company.

Applicability

Applicable to any new or existing Customer that qualifies for service under the Company's rate schedule IS and has title to gas that is made available for transportation service through the Company's distribution systems.

Limitations of Service

The Customer's minimum transportation quantity through the Company's facilities must not be less than 15,000 therms per month to each of the Customer's meter location(s).

All gas transported through the Company's facilities must comply with minimum quality specification set forth in the General Terms and Conditions section within Florida Gas Transmission Company's natural gas tariff.

This transportation service is for natural gas transported through Florida Public Utilities Company's facilities only. The Customer under this rate is solely responsible for all costs related to purchasing and transporting the natural gas supply to Florida Public Utilities Company's gate station(s).

The Company shall determine if its existing delivery capacity and facilities are adequate to supply this transportation service. The Company will not be obligated to expand or construct new facilities for this service.

The Customer is required to provide, or cause to provide, to the Company a copy of the transporter's monthly invoice showing the thermal quantity of the gas delivered during the month to the Company for the Customer's account as soon as such invoice is available to allow for billing by the Company. Absent receipt of such invoice the Company reserves the right to estimate the quantity of gas transported for billing purposes. Such estimate shall be made on the basis of available data, and any reconciliation to actual quantities delivered shall be made in the subsequent billing month.

(Continued on Sheet No. 34.21)

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Issued By: F. C. Cressman, President

Effective:

Florida Public Utilities Company
F.P.S.C. Gas Tariff
Third Revised Volume No. I

Original Sheet No. 34.21

RATE SCHEDULE ITS
INTERRUPTIBLE TRANSPORTATION SERVICE

Character of Service

All gas transported shall be subject to interruption in whole or in part at the sole discretion of the Company upon notice by telephone or otherwise except in force majeure conditions.

The Company, at its sole discretion, may use the Customer's gas supply during a period of transportation interruption. The Company will replace such natural gas quantities used by the Company with equal quantities of natural gas as soon as it is operationally practicable after the interruption ceases.

The Customer will receive a quantity of gas equal to the quantity of gas delivered to the Company's gate station less shrinkage. All gas transported, less shrinkage, through the Company's facilities to the Customer will be considered the first gas through the meter. Any additional gas received by the Customer will be billed at non-fuel Energy Charge rate listed within the IS rate schedule.

The Customer is required to furnish to the Company prior to commencement of, or changes to, deliveries to the Company's gate stations, a nomination detailing natural gas volumes to be transported through the Company's facilities. The Company will determine the amount of lead time it requires for such nominations.

The Company will place all nominations with the Florida Gas Transmission Company. The Customer is solely responsible for contracting for the gas supply for which the Customer is requesting this transportation service.

The Customer is responsible for all costs associated with the purchase, installation and maintenance of electronic measurement and data communication devices required by the Company necessary to monitor the daily quantity of gas transported by the Company to that Customer. The Customer must make a voice grade telephone line available to the Company 24 hours per day as well as 110-115 volt A.C. power. The costs associated with the purchase, installation and maintenance of the telephone equipment and electrical supply will be the sole responsibility of the Customer.

(Continued on Sheet No. 34.22)

Florida Public Utilities Company
F.P.S.C. Gas Tariff
Third Revised Volume No. I

Original Sheet No. 34.22

RATE SCHEDULE ITS
INTERRUPTIBLE TRANSPORTATION SERVICE

Monthly Rate

Customer Charge: Equal to Rate IS Customer Charge
See Sheet No. 29

Energy Charge:
Non-Fuel Equal to Rate IS Energy Charge
See Sheet No. 29

Transportation
Administration Charge: 1 therm to 15,000 therms per month:
\$150.00 per month

Over 15,000 therms per month:
The above \$150.00 charge plus
\$0.0001 per therm for quantities
transported over 15,000 therms
during that month

Shrinkage: 1.0% of deliveries tendered at
Company's gate Stations.

The Company will annually redetermine the shrinkage rate based on the
shrinkage the Company experienced during the prior calendar year. The
applicable shrinkage rate under this rate schedule will be announced
prior to and adjusted on March 1 of each year.

Minimum Bill

The minimum bill for each month shall be the Customer Charge plus the
billing at the above Energy Charge and Transportation Charge for a quantity of gas
transported equal to the product of the minimum daily transportation quantity
specified in the contract for such month multiplied by the number of days in such
month that this transportation service was available from the Company. In the
event Company is unable on any day or days to transport the quantity of gas
designated as the Minimum Daily Transportation Quantity, Customer's minimum
transportation obligation with respect to such day or days shall be the actual
quantity of gas transported by the Company on such day or days.

If, in any month, the quantity of gas transported hereunder by the
Customer should be less than the applicable minimum transportation obligation
specified in the contract and as a consequence the Customer is required to pay for
transportation services not utilized, then and in that event the Customer shall be
entitled to receive transportation service from the Company for like quantities
without further transportation charges at any time within the remaining months of
the contract year by transporting gas in such months in excess of the minimum
transportation obligation; but there shall be no carry over from one contract year
to another contract year.

(Continued on Sheet No. 34.23)

Issued By: F. C. Gressman, President

Effective:

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Florida Public Utilities Company
F.P.S.C. Gas Tariff
Third Revised Volume No. I

Original Sheet No. 34.23

RATE SCHEDULE ITS
INTERRUPTIBLE TRANSPORTATION SERVICE

Terms of Payment

Bills are rendered net and are due and payable within twenty (20) days from date of mailing or delivery by the Company.

Billing Adjustment

Purchase Gas Adjustment:

Not applicable to this rate except for quantities of IS gas supplied by the Company to the Customer (see Sheet No.35).

All other billing Adjustments:

See Sheet No. 35.1

Term of Service

Contract for service hereunder shall be for a period of not less than one (1) year.

Terms and Conditions

Service under this rate schedule is subject to the Company's Rules and Regulations applicable to gas service.

Florida Public Utilities Company
F.P.S.C. Gas Tariff
Third Revised Volume No. I

Original Sheet No. 34.30

RATE SCHEDULE LVITS
LARGE VOLUME INTERRUPTIBLE TRANSPORTATION SERVICE

Availability

Available within the area served with gas by the Company.

Applicability

Applicable to any new or existing Customer that qualifies for service under the Company's rate schedule LVIS and has title to gas that is made available for transportation service through the Company's distribution systems.

Limitations of Service

The Customer's minimum daily transportation quantity through the Company's facilities must not be less than 1,000,000 therms per month to each of the Customer's meter location(s).

All gas transported through the Company's facilities must comply with minimum quality specification set forth in the General Terms and Conditions section within Florida Gas Transmission Company's natural gas tariff.

This transportation service is for natural gas transported through Florida Public Utilities Company's facilities only. The Customer under this rate is solely responsible for all costs related to purchasing and transporting the natural gas supply to Florida Public Utilities Company's gate station(s).

The Company shall determine if its existing delivery capacity and facilities are adequate to supply this transportation service. The Company will not be obligated to expand or construct new facilities for this service.

The Customer is required to provide, or cause to provide, to the Company a copy of the transporter's monthly invoice showing the thermal quantity of the gas delivered during the month to the Company for the Customer's account as soon as such invoice is available to allow for billing by the Company. Absent receipt of such invoice the Company reserves the right to estimate the quantity of gas transported for billing purposes. Such estimate shall be made on the basis of available data, and any reconciliation to actual quantities delivered shall be made in the subsequent billing month.

(Continued on Sheet No. 34.31)

Issued By: F. C. Cressman, President

Effective:

Florida Public Utilities Company
F.P.S.C. Gas Tariff
Third Revised Volume No. I

Original Sheet No. 34.31

RATE SCHEDULE LVITS
LARGE VOLUME INTERRUPTIBLE TRANSPORTATION SERVICE

Character of Service

All gas transported shall be subject to interruption in whole or in part at the sole discretion of the Company upon notice by telephone or otherwise except in force majeure conditions.

The Company, at its sole discretion, may use the Customer's gas supply during a period of transportation interruption. The Company will replace such natural gas quantities used by the Company with equal quantities of natural gas as soon as it is operationally practicable after the interruption ceases.

The Customer will receive a quantity of gas equal to the quantity of gas delivered to the Company's gate station less shrinkage. All gas transported, less shrinkage, through the Company's facilities to the Customer will be considered the first gas through the meter. Any additional gas received by the Customer will be billed at non-fuel Energy Charge rate listed within the LVIS rate schedule.

The Customer is required to furnish to the Company prior to commencement of, or changes to, deliveries to the Company's gate stations, a nomination detailing natural gas volumes to be transported through the Company's facilities. The Company will determine the amount of lead time it requires for such nominations.

The Company will place all nominations with the Florida Gas Transmission Company. The Customer is solely responsible for contracting for the gas supply for which the Customer is requesting this transportation service.

The Customer is responsible for all costs associated with the purchase, installation and maintenance of electronic measurement and data communication devices required by the Company necessary to monitor the daily quantity of gas transported by the Company to that Customer. The Customer must make a voice grade telephone line available to the Company 24 hours per day as well as 110-115 volt A.C. power. The costs associated with the purchase, installation and maintenance of the telephone equipment and electrical supply will be the sole responsibility of the Customer.

(Continued on Sheet No. 34.32)

Florida Public Utilities Company
F.P.S.C. Gas Tariff
Third Revised Volume No. I

Original Sheet No. 34.32

RATE SCHEDULE LVITS
LARGE VOLUME INTERRUPTIBLE TRANSPORTATION SERVICE

Monthly Rate

Customer Charge: Equal to Rate LVIS Customer Charge
See Sheet No. 31

Energy Charge:
Non-Fuel Equal to Rate LVIS Energy Charge
See Sheet No. 31

Transportation
Administration Charge: 1 therm to 1,000,000 therms per month:
\$248.50 per month

Over 1,000,000 therms per month:
The above \$248.50 charge plus
\$0.0001 per therm for quantities
transported over 1,000,000 therms
during that month

Shrinkage: 1.0% of deliveries tendered at
Company's gate Stations.

The Company will annually redetermine the shrinkage rate based on the
shrinkage the Company experienced during the prior calendar year. The
applicable shrinkage rate under this rate schedule will be announced
prior to and adjusted on March 1 of each year.

Minimum Bill

The minimum bill for each month shall be the Customer Charge plus the
billing at the above Energy Charge and Transportation Charge for a quantity of gas
transported equal to the product of the minimum daily transportation quantity
specified in the contract for such month multiplied by the number of days in such
month that this transportation service was available from the Company. In the
event Company is unable on any day or days to transport the quantity of gas
designated as the Minimum Daily Transportation Quantity, Customer's minimum
transportation obligation with respect to such day or days shall be the actual
quantity of gas transported by the Company on such day or days.

If, in any month, the quantity of gas transported hereunder by the
Customer should be less than the applicable minimum transportation obligation
specified in the contract and as a consequence the Customer is required to pay for
transportation services not utilized, then and in that event the Customer shall be
entitled to receive transportation service from the Company for like quantities
without further transportation charges at any time within the remaining months of
the contract year by transporting gas in such months in excess of the minimum
transportation obligation; but there shall be no carry over from one contract year
to another contract year.

(Continued on Sheet No. 34.33)

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Issued By: F. C. Cressman, President

Effective:

Florida Public Utilities Company
F.P.S.C. Gas Tariff
Third Revised Volume No. I

Original Sheet No. 34.33

RATE SCHEDULE LVITS
LARGE VOLUME INTERRUPTIBLE TRANSPORTATION SERVICE

Terms of Payment

Bills are rendered net and are due and payable within twenty (20) days from date of mailing or delivery by the Company.

Billing Adjustment

Purchase Gas Adjustment:

Not applicable to this rate except for quantities of LVIS gas supplied by the Company to the Customer (see Sheet No. 35).

All other billing Adjustments:

See Sheet No. 35.1

Term of Service

Contract for service hereunder shall be for a period of not less than one (1) year.

Terms and Conditions

Service under this rate schedule is subject to the Company's Rules and Regulations applicable to gas service.

PPUC GAS OPERATIONS
DOCKET NO. 900151-GU
MINIMUM FILING REQUIREMENTS
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COST OF SERVICE PROGRAM

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED BARRERED COST OF SERVICE STUDY

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/91

COMPANY: FPUC GAS OPERATIONS

FPUC METHODOLOGY
CALCULATION OF PROPOSED RATES
SCHEDULE A

WITNESS: M. L. SCHNEIDERMAN

	TOTAL RESIDENTIAL SERVICE		GENERAL SERVICE	LARGE VOLUME	PUBLIC HOUSING AUTHORITY	INTERRUPTIBLE	LARGE VOLUME INTERRUPTIBLE
PROPOSED TOTAL TARGET REVENUES	10,707,964	5,423,700	904,611	3,636,752	142,901	204,300	315,700
LESS: OTHER OPERATING REVENUE	227,277	203,624	11,005	12,075	228	345	0
LESS: CUSTOMER CHARGE REVENUES							
PROPOSED CUSTOMER CHARGES		\$8.00	\$10.00	\$30.00	\$8.00	\$160.00	\$1,000.00
TIMES: NUMBER OF BILLS	413,148	367,224	18,504	15,888	11,340	180	12
EQUALS: CUSTOMER CHARGE REVENUES	3,730,992	2,937,792	185,040	476,640	90,720	28,800	12,000
LESS: OTHER NON-THERM-RATE REVENUES							
EQUALS: PER-THERM TARGET REVENUES	6,749,695	2,282,284	788,566	3,148,037	51,953	175,155	303,700
DIVIDED BY: NUMBER OF THERMS	67,093,103	8,956,070	3,787,883	21,278,839	348,407	3,347,905	29,373,999
EQUALS: PER-THERM RATES (UNROUNDED)		0.254831	0.208181	0.147942	0.149116	0.052318	0.010339
PER-THERM RATES (ROUNDED)		0.25483	0.20818	0.14794	0.14912	0.05232	0.01034
PER-THERM-RATE REVENUES (ROUNDED RATES)	6,749,672	2,282,275	788,561	3,147,991	51,954	175,162	303,727
SUMMARY: PROPOSED TARIFF RATES							
CUSTOMER CHARGES		\$8.00	\$10.00	\$30.00	\$8.00	\$160.00	\$1,000.00
ENERGY CHARGES							
NON-GAS (CENTS PER THERM)		25.483	20.818	14.794	14.912	5.232	1.034
PURCHASED GAS ADJUSTMENT		25.100	25.100	25.100	25.100	22.290	21.870
TOTAL (INCLUDING PGA)		50.583	45.918	39.894	40.012	27.522	22.904
SUMMARY: PRESENT TARIFF RATES							
CUSTOMER CHARGES		\$6.00	\$6.00	\$17.00	\$4.00	\$70.00	\$700.00
ENERGY CHARGES							
NON-GAS (CENTS PER THERM)		20.849	22.847	13.333	5.710	3.694	0.555
PURCHASED GAS ADJUSTMENT		25.100	25.100	25.100	25.100	22.290	21.870
TOTAL (INCLUDING PGA)		45.949	47.947	38.433	30.810	25.984	22.425
SUMMARY: OTHER OPERATING REVENUE							
		PRESENT		PROPOSED			
INITIAL CONNECTION	\$15.00	\$9,750.00	\$21.00	\$13,650.00			
RECONNECTION FOR NONPAY	\$15.00	\$40,630.00	\$25.00	\$67,717.00			
RECONNECTION AFTER DISCONNECTION	\$15.00	\$76,925.00	\$17.00	\$87,181.00			
CHANGE OF ACCOUNT	\$5.00	\$7,685.00	\$8.00	\$12,296.00			
BILL COLLECTION IN LIEU OF DISCONNECTION	\$0.00	\$0.00	\$7.00	\$22,883.00			
RETURNED CHECK CHARGE	\$15.00	\$10,875.00	\$15.00	\$10,875.00			
ACCOUNT 488: TOTAL SERVICE REVENUE	N/A	\$145,865.00	N/A	\$214,602.00			
ACCOUNT 493: RENTS	N/A	\$1,800.00	N/A	\$1,800.00			
ACCOUNT 495: SALES TAX COMMISSION	N/A	\$4,349.00	N/A	\$4,349.00			
ACCOUNT 495: MISC ADJUSTMENT (PROFIT/LOSS)	N/A	\$6,528.00	N/A	\$6,528.00			
TOTAL OTHER OPERATING REVENUE	N/A	\$158,542.00	N/A	\$227,279.00			

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED ENHANCED COST
OF SERVICE STUDY

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/91

COMPANY: FPUC GAS OPERATIONS

FPUC METEOROLOGY
PROPOSED RATE DESIGN
SCHEDULE B

WITNESS: M. L. SCHNEIDERMAN

DOCKET NO.: 900151-GS

	TOTAL RESIDENTIAL	GENERAL SERVICE	LARGE VOLUME	PUBLIC HOUSING AUTHORITY	INTERRUPTIBLE	LARGE VOLUME INTERRUPTIBLE
PRESENT RATES (projected test year)						
GAS SALES (due to growth)	8,527,370	4,070,761	976,512	3,107,504	65,246	135,921
OTHER OPERATING REVENUE	158,542	140,776	8,099	9,295	228	144
TOTAL	8,685,912	4,211,537	984,611	3,116,799	65,474	136,065
RATE OF RETURN	3.71%	-1.00%	14.12%	7.83%	-12.52%	2.65%
INDEX	1.00	-0.29	3.81	2.11	-3.38	0.72
PROPOSED RATES						
GAS SALES	10,400,687	5,220,076	973,606	3,624,677	142,673	203,955
OTHER OPERATING REVENUE	227,277	203,624	11,005	12,075	228	345
TOTAL	10,707,964	5,423,700	984,611	3,636,752	142,901	204,300
TOTAL REVENUE INCREASE	2,022,052	1,212,163	0	519,953	77,427	68,235
PERCENT INCREASE	23.28%	28.78%	0.00%	16.68%	118.26%	50.15%
RATE OF RETURN	9.05%	6.00%	14.54%	11.55%	0.00%	9.05%
INDEX	1.00	0.66	1.61	1.28	0.00	1.00

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED UNDEDED COST
OF SERVICE STUDY

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/91

COMPANY: FPUC GAS OPERATIONS

FPUC METEOROLOGY
RATE OF RETURN BY CUSTOMER CLASS
SCHEDULE C PAGE 2 OF 2

WITNESS: M. L. SCHNEIDERMAN

DOCKET NO.: 990151-00

	GENERAL SERVICE		LARGE VOLUME		PUBLIC HOUSING AUTHORITY		LARGE VOLUME INTERRUPTIBLE	
	TOTAL RESIDENTIAL							
REVENUES:								
Gas Sales	10,400,687	5,220,076	973,606	3,624,677	142,673	203,955	315,700	
Other Operating Revenue	227,277	203,624	11,005	12,075	220	345	0	
Total	10,707,964	5,423,700	984,611	3,636,752	142,901	204,300	315,700	
EXPENSES:								
Purchased Gas Cost	0	0	0	0	0	0	0	
O&M Expenses	5,930,299	3,812,067	366,497	1,502,763	121,408	71,626	55,938	adj based on revenue increase
Depreciation Expenses	1,087,715	480,826	101,585	418,008	16,932	30,226	40,137	
Amortization Expenses	247,844	35,021	14,067	78,199	1,347	12,232	106,978	
Taxes Other Than Income--Fixed	690,176	362,760	55,416	227,699	12,146	14,657	17,499	
Taxes Other Than Income--Revenue	187,622	95,488	18,301	67,524	2,543	3,765	0	adj based on revenue increase
Total Expenses excl. Income Taxes	8,143,656	4,786,162	555,866	2,294,194	154,377	132,506	220,552	
PRE TAX NOI:	2,564,308	637,538	428,745	1,342,558	(11,476)	71,794	95,148	
INCOME TAXES:	475,524	118,225	79,506	248,963	(2,128)	13,313	17,644	
NET OPERATING INCOME:	2,088,784	519,313	349,239	1,093,595	(9,348)	58,481	77,504	
=====								
RATE BASE:	23,080,485	10,142,205	2,165,649	8,912,472	357,776	645,907	856,476	
RATE OF RETURN	9.05%	5.12%	16.13%	12.27%	-2.61%	9.05%	9.05%	

FPUC'S REALLOCATION OF TAXES:

PRETAX INCOME:	2,564,308	637,538	428,745	1,342,558	(11,476)	71,794	95,148	
LESS INTEREST EXPENSE	1,166,680	512,672	109,470	450,511	18,085	32,650	43,293	ALLOCATION: RATE BASE
TAXABLE INCOME	1,397,626	124,866	319,275	892,047	(29,561)	39,144	51,855	
INCOME TAX @ 36.7932%	514,231	45,942	117,471	328,213	(10,876)	14,402	19,079	
ITC	(38,708)	(17,009)	(3,632)	(14,947)	(600)	(1,083)	(1,436)	ALLOCATION: RATE BASE
NET OPERATING INCOME:	2,088,785	608,605	314,906	1,029,292	0	58,475	77,505	
RATE OF RETURN	9.05%	6.00%	14.54%	11.55%	0.00%	9.05%	9.05%	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED UNRATED COST OF SERVICE STUDY

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/91

COMPANY: FPSC GAS OPERATIONS

WITNESS: M. L. SCHNEIDERMAN

DOCKET NO.: 900151-GU

COST OF SERVICE PROGRAM CALCULATED RATES
SCHEDULE A

	TOTAL RESIDENTIAL	GENERAL SERVICE	LARGE VOLUME	PUBLIC HOUSING AUTHORITY	INTERRUPTIBLE	LARGE VOLUME INTERRUPTIBLE	
PROPOSED TOTAL TARGET REVENUES	10,707,964	5,923,370	793,035	3,277,107	195,057	204,114	315,281
LESS: OTHER OPERATING REVENUE	227,277	203,624	11,005	12,075	228	345	0
LFES: CUSTOMER CHARGE REVENUES							
PROPOSED CUSTOMER CHARGES		\$12.46	\$15.05	\$71.93	\$13.01	\$161.91	\$1,013.91
TIMES: NUMBER OF BILLS	413,148	367,224	18,504	15,888	11,340	180	12
EQUALS: CUSTOMER CHARGE REVENUES	6,185,764	4,575,611	278,485	1,142,824	147,533	29,144	12,167
LESS: OTHER NON-THERM-RATE REVENUES							
EQUALS: PER-THERM TARGET REVENUES	4,294,923	1,144,135	503,545	2,122,208	47,295	174,625	303,114
DIVIDED BY: NUMBER OF THERMS	67,093,103	8,956,070	3,787,883	21,278,839	348,407	3,347,905	29,373,999
EQUALS: PER-THERM RATES(UNRNDG)		0.127750	0.132936	0.099733	0.135747	0.052159	0.010319
PER-THERM RATE (RNDG)		0.12775	0.13294	0.09973	0.13575	0.05216	0.01032
PER-THERM-RATE REVENUES(RNDG RATES)	4,294,900	1,144,138	503,561	2,122,139	47,296	174,627	303,140
SUMMARY: COST OF SERVICE PROGRAM CALCULATED TARIFF RATES							
CUSTOMER CHARGES		\$12.46	\$15.05	\$71.93	\$13.01	\$161.91	\$1,013.91
ENERGY CHARGES							
NON-GAS (CENTS PER THERM)		12.775	13.294	9.973	13.575	5.216	1.032
PURCHASED GAS ADJUSTMENT		25.100	25.100	25.100	25.100	22.290	21.870
TOTAL (INCLUDING PGA)		37.875	38.394	35.073	38.675	27.506	22.902
SUMMARY: PRESENT TARIFF RATES							
CUSTOMER CHARGES		\$6.00	\$6.00	\$17.00	\$4.00	\$70.00	\$700.00
ENERGY CHARGES							
NON-GAS (CENTS PER THERM)		20.849	22.847	13.333	5.710	3.694	0.555
PURCHASED GAS ADJUSTMENT		25.100	25.100	25.100	25.100	22.290	21.870
TOTAL (INCLUDING PGA)		45.949	47.947	38.433	30.810	25.984	22.425
SUMMARY: OTHER OPERATING REVENUE							
		PRESENT	PROPOSED				
		CHARGE	REVENUE	CHARGE	REVENUE		
INITIAL CONNECTION		\$15.00	\$9,750.00	\$21.00	\$13,650.00		
RECONNECTION FOR NONPAY		\$15.00	\$40,630.00	\$25.00	\$67,717.00		
RECONNECTION AFTER DISCONNECTION		\$15.00	\$76,925.00	\$17.00	\$87,181.00		
CHANGE OF ACCOUNT		\$5.00	\$7,685.00	\$8.00	\$12,296.00		
BILL COLLECTION IN LIEU OF DISCONNECTION		\$0.00	\$0.00	\$7.00	\$22,883.00		
RETURNED CHECK CHARGE		\$15.00	\$10,875.00	\$15.00	\$10,875.00		
ACCOUNT 488: TOTAL SERVICE REVENUE		N/A	\$145,865.00	N/A	\$214,602.00		
ACCOUNT 493: RENTS		N/A	\$1,800.00	N/A	\$1,800.00		
ACCOUNT 495: SALES TAX COMMISSION		N/A	\$4,349.00	N/A	\$4,349.00		
ACCOUNT 495: MISC ADJUSTMENT (PROFIT/LOSS)		N/A	\$6,528.00	N/A	\$6,528.00		
TOTAL OTHER OPERATING REVENUE		N/A	\$158,542.00	N/A	\$227,279.00		

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
OF SERVICE STUDY

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/91

COMPANY: FPUC GAS OPERATIONS

WITNESS: M. L. SCHNEIDERMAN

DOCKET NO.: 900151-GU

COST OF SERVICE PROGRAM CALCULATED RATES
SCHEDULE B

	TOTAL RESIDENTIAL	GENERAL SERVICE	LARGE VOLUME	PUBLIC HOUSING AUTHORITY	INTERRUPTIBLE	LARGE VOLUME INTERRUPTIBLE
PRESENT RATES (projected test year)						
GAS SALES (due to growth)	8,527,370	4,070,761	976,512	3,107,504	65,246	135,921
OTHER OPERATING REVENUE	158,542	140,776	8,099	9,295	228	144
TOTAL	8,685,912	4,211,537	984,611	3,116,799	65,474	136,065
RATE OF RETURN	3.71%	-4.22%	20.96%	10.53%	-23.17%	1.96%
INDEX	1.00	-1.14	5.65	2.84	-6.25	0.53
PROPOSED RATES						
GAS SALES	10,480,687	5,719,746	782,030	3,265,032	194,829	203,769
OTHER OPERATING REVENUE	227,277	203,624	11,005	12,075	228	345
TOTAL	10,707,964	5,923,370	793,035	3,277,107	195,057	204,114
TOTAL REVENUE INCREASE	2,022,052	1,711,833	(191,576)	160,308	129,583	68,049
PERCENT INCREASE	23.28%	40.65%	-19.46%	5.14%	197.91%	50.01%
RATE OF RETURN	9.05%	9.05%	9.05%	9.05%	9.05%	9.05%
INDEX	1.00	1.00	1.00	1.00	1.00	1.00

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
OF SERVICE STUDY

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/91

COMPANY: FPUC GAS OPERATIONS

WITNESS: M. L. SCHNEIDERMAN

DOCKET NO.: 900151-05

COST OF SERVICE PROGRAM RATE OF RETURN BY CLASS
SCHEDULE C PAGE 2 OF 2

	GENERAL		LARGE		PUBLIC HOUSING		LARGE VOLUME	
	TOTAL RESIDENTIAL SERVICE		VOLUME		AUTHORITY		INTERRUPTIBLE	INTERRUPTIBLE
REVENUES:								
Gas Sales	10,480,687	5,719,746	782,030	3,265,032	194,829	203,769	315,281	
Other Operating Revenue	227,277	203,624	11,005	12,075	228	345	0	
Total	10,707,964	5,923,370	793,035	3,277,107	195,057	204,114	315,281	
EXPENSES:								
Purchased Gas Cost	0	0	0	0	0	0	0	
O&M Expenses	5,930,299	3,812,366	366,923	1,502,737	121,285	71,476	55,511	
Depreciation Expenses	1,087,715	480,826	101,585	418,008	16,932	30,226	40,137	
Amortization Expenses	247,844	35,021	14,067	78,199	1,347	12,232	106,978	
Taxes Other Than Income--Fixed	690,176	362,760	55,416	227,699	12,146	14,657	17,499	
Taxes Other Than Income--Revenue	187,622	105,569	14,434	60,262	3,596	3,761	0	
Total Exps excl. Income Taxes	8,143,656	4,796,542	552,425	2,286,906	155,307	132,352	220,124	
PRE TAX NOI:	2,564,308	1,126,828	240,610	990,201	39,750	71,762	95,157	
INCOME TAXES:	475,524	208,958	44,619	183,622	7,371	13,308	17,646	
NET OPERATING INCOME:	2,088,784	917,870	195,991	806,579	32,379	58,455	77,511	
=====								
RATE BASE:	23,080,485	10,142,205	2,165,649	8,912,472	357,776	645,907	856,476	
RATE OF RETURN	0.090500	0.090500	0.090500	0.090500	0.090500	0.090500	0.090500	

FPUC'S REALLOCATION OF TAXES:

PRETAX INCOME:	2,564,308	1,126,828	240,610	990,201	39,750	71,762	95,157	
LESS INTEREST EXPENSE	1,166,680	512,672	109,470	450,511	18,085	32,650	43,293	ALLOCATION: RATE BASE
TAXABLE INCOME	1,397,627	614,156	131,140	539,690	21,665	39,112	51,864	
INCOME TAX @ 36.7932%	514,232	225,968	48,251	198,569	7,971	14,391	19,082	
ITC	(38,708)	(17,009)	(3,632)	(14,947)	(600)	(1,083)	(1,436)	ALLOCATION: RATE BASE
NET OPERATING INCOME:	2,088,784	917,869	195,991	806,579	32,379	58,454	77,511	
RATE OF RETURN	0.090500	0.090500	0.090500	0.090500	0.090501	0.090499	0.090500	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
OF SERVICE STUDY

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/91

COMPANY: FPSC GAS OPERATIONS

WITNESS: M. L. SCHNEIDERMAN

DOCKET NO.: 900151-CU

DERIVATION OF REVENUE DEFICIENCY
SCHEDULE B

COST OF SERVICE BY CUSTOMER CLASS	GENERAL		LARGE VOLUME	PUBLIC HOUSING AUTHORITY	LARGE VOLUME INTERRUPTIBLE		
	TOTAL RESIDENTIAL	SERVICE			INTERRUPTIBLE	INTERRUPTIBLE	
CUSTOMER COSTS	6,184,175	4,574,025	278,512	1,142,770	147,557	29,144	12,167
CAPACITY COSTS	3,761,962	993,762	469,464	1,951,780	41,871	153,522	150,964
COMMODITY COSTS	347,528	46,391	19,620	110,220	1,804	17,942	152,151
REVENUE COSTS	187,622	105,569	14,434	60,262	3,596	3,761	0
TOTAL	10,480,687	5,719,746	782,030	3,265,032	194,829	203,769	315,281
less: REVENUE AT PRESENT RATES (in the projected test year)	8,527,370	4,070,761	976,512	3,107,504	65,246	135,921	171,426
equals: GAS SALES REVENUE DEFICIENCY	1,953,317	1,648,985	(194,482)	157,528	129,583	67,848	143,855
plus: DEFICIENCY IN OTHER OPERATING REV.	68,735	62,848	2,906	2,780	0	201	0
equals: TOTAL BASE-REVENUE DEFICIENCY	2,022,052	1,711,833	(191,576)	160,308	129,583	68,049	143,855
=====							
UNIT COSTS:							
Customer	14.968425	12.455680	15.051440	71.926633	13.012077	161.910411	1013.910241
Capacity	0.319400	0.521462	0.521462	0.525529	0.525592	0.264323	0.032847
Commodity	0.005180	0.005180	0.005180	0.005180	0.005179	0.005180	0.005180

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/91

COMPANY: FPUC GAS OPERATIONS

WITNESS: H. L. SCHNEIDERMAN

DOCKET NO.: 900151-00

	GENERAL		LARGE	PUBLIC HOUSING		LARGE VOLUME	
	TOTAL RESIDENTIAL	SERVICE	VOLUME	AUTHORITY	INTERRUPTIBLE	INTERRUPTIBLE	INTERRUPTIBLE
SUMMARY							
RATE BASE	23,000,485	10,142,205	2,165,649	8,912,472	357,776	645,907	856,476
DEPRECIATION	0	0	0	0	0	0	0
OPERATION AND MAINTENANCE	5,930,299	3,812,366	366,923	1,502,737	121,205	71,476	55,511
DEPRECIATION	1,087,715	480,826	181,585	418,008	16,932	30,226	40,137
AMORTIZATION EXPENSES	247,844	35,021	14,867	78,199	1,347	12,232	106,978
TAXES OTHER THAN INCOME TAX (SUB TOTAL)	690,176	362,760	55,416	227,699	12,146	14,657	17,499
TAXES OTHER THAN INCOME TAX (REVENUE)	187,622	105,569	14,434	60,262	3,596	3,761	0
INCOME TAX (TOTAL)	475,524	208,958	44,619	183,622	7,371	13,308	17,646
REVENUE CREDITED TO COST OF SERVICE	(227,277)	(203,624)	(11,005)	(12,075)	(228)	(345)	0
TOTAL COST OF SERVICE (CUSTOMER)	6,184,175	4,574,025	278,512	1,142,770	147,557	29,144	12,167
TOTAL COST OF SERVICE (CAPACITY)	3,761,362	993,762	469,464	1,951,780	41,871	153,522	150,964
TOTAL COST OF SERVICE (COMMODITY)	347,528	46,391	19,620	110,220	1,804	17,342	152,151
TOTAL COST OF SERVICE (REVENUE)	187,622	105,569	14,434	60,262	3,596	3,761	0
NO. OF CUSTOMERS	34,429	30,602	1,542	1,324	945	15	1
PEAK AND AVERAGE MONTH SALES VOL.	11,776,331	1,905,724	900,284	3,713,931	79,665	580,813	4,595,914
ANNUAL SALES	67,093,103	8,956,070	3,787,883	21,278,839	348,407	3,347,905	29,373,999

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/91

COMPANY: FPUC GAS OPERATIONS

WITNESS: M. L. SCHMIDT

DOCKET NO.: 900151-GU

	TOTAL	RESIDENTIAL	GENERAL SERVICE	LAGER VOLUME	PUBLIC HOUSING AUTHORITY	LAGER VOLUME INTERRUPTIBLE	LAGER VOLUME INTERRUPTIBLE	
SUMMARY								
RATE BASE	23,000,485	10,142,205	2,165,649	8,912,472	357,776	645,907	856,476	
DEPRECIATION	0	0	0	0	0	0	0	
OPERATION AND MAINTENANCE	5,930,299	3,812,366	366,923	1,502,737	121,285	71,476	55,511	
DEPRECIATION	1,087,715	480,826	101,505	418,008	16,832	30,226	40,137	
AMORTIZATION EXPENSES	247,844	35,021	14,067	78,199	1,347	12,232	106,978	
TAXES OTHER THAN INCOME TAX (SUB TOTAL)	690,176	362,760	55,416	227,699	12,146	14,657	17,499	
TAXES OTHER THAN INCOME TAX (REVENUE)	187,622	105,569	14,434	60,262	3,596	3,761	0	
INCOME TAX (TOTAL)	475,524	208,958	44,619	183,622	7,371	13,308	17,646	
REVENUE CREDITED TO COST OF SERVICE	(227,277)	(203,524)	(11,005)	(12,075)	(228)	(345)	0	
TOTAL COST OF SERVICE (CUSTOMER)	6,184,175	4,574,025	278,512	1,142,770	147,557	29,144	12,167	
TOTAL COST OF SERVICE (CAPACITY)	3,761,362	993,762	469,464	1,951,780	41,871	153,522	150,964	3,761,363
TOTAL COST OF SERVICE (COMMODITY)	347,528	46,391	19,620	110,220	1,804	17,342	152,151	
TOTAL COST OF SERVICE (REVENUE)	187,622	105,569	14,434	60,262	3,596	3,761	0	
NO. OF CUSTOMERS	34,429	30,602	1,542	1,324	945	15	1	checksum
PEAK AND AVERAGE MONTH SALES VOL.	11,776,331	1,905,724	900,284	3,713,931	79,665	580,813	4,595,914	
ANNUAL SALES	67,093,103	8,956,070	3,787,883	21,278,839	348,407	3,347,905	29,373,999	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED BILLED COST
OF SERVICE STUDY

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/91

COMPANY: FPSC GAS OPERATIONS

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

WITNESS: H. L. SCHLEIMMER

DOCKET NO.: 900151-GU

	TOTAL	RESIDENTIAL	GENERAL SERVICE	LARGE VOLUME	PUBLIC HOUSING AUTHORITY	LARGE VOLUME INTERRUPTIBLE	LARGE VOLUME INTERRUPTIBLE	ALLOCATOR
AMORT. OF ACQUISITION ADV.:								
Customer	2,917	2,175	132	529	67	13	0	weighted cust. cap cost allocation factor
Capacity	5,327	862	407	1,600	36	263	2,079	
Total	8,244	3,037	540	2,209	103	276	2,079	
AMORT. OF CONVERSION COSTS:								
Commodity	0	0	0	0	0	0	0	
TAXES OTHER THAN INCOME TAXES:								
Customer	377,773	281,372	17,001	67,721	8,713	1,790	1,175	workpapers
Capacity	307,363	80,715	38,130	158,300	3,407	12,615	14,117	workpapers
Commodity	5,040	673	285	1,598	26	251	2,206	workpapers
Subtotal	690,176	362,760	55,416	227,699	12,146	14,657	17,499	
Revenue	187,622	105,569	14,434	60,262	3,596	3,761	0	Cost of Service: cust, cap, & comm.
Total	877,798	468,329	69,850	287,961	15,742	18,417	17,499	877,798
RETURN (NOI)								
Customer	774,522	575,799	34,392	136,232	17,909	4,094	6,096	cust.rel.RB
Capacity	1,314,513	342,104	161,614	670,426	14,471	54,373	71,525	cap.rel.RB direct
Commodity	(251)	(33)	(14)	(80)	(1)	(13)	(110)	comm.rel.RB
Total	2,088,784	917,870	195,991	806,579	32,379	58,455	77,511	2,088,784
INCOME TAXES								
Customer	176,324	131,004	7,829	31,014	4,077	932	1,388	cust.rel.RB
Capacity	299,257	77,882	36,792	152,626	3,294	12,378	16,283	cap.rel.RB direct
Commodity	(57)	(8)	(3)	(18)	(0)	(3)	(25)	comm.rel.RB
Total	475,524	208,958	44,619	183,622	7,371	13,308	17,646	475,524
REVENUE CREDITED TO COS:								
Customer	(227,277)	(203,624)	(11,005)	(12,075)	(228)	(345)	0	workpapers
TOTAL COST OF SERVICE:								
Customer	6,184,175	4,574,025	278,512	1,142,770	147,557	29,144	12,167	
Capacity	3,761,362	993,762	469,464	1,951,780	41,871	153,522	150,964	
Commodity	347,528	46,391	19,620	110,220	1,804	17,342	152,151	
Subtotal	10,293,065	5,614,177	767,596	3,204,770	191,233	200,008	315,281	
Revenue	187,622	105,569	14,434	60,262	3,596	3,761	0	
TOTAL COST OF SERVICE	10,480,687	5,719,746	782,030	3,265,032	194,829	203,769	315,281	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED BILLED COST
OF SERVICE STUDY

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/91

COMPANY: FPUC GAS OPERATIONS

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

WITNESS: M. L. SCHMIDT

DOCKET NO.: 980151-GU

	TOTAL	RESIDENTIAL	GENERAL SERVICE	LARGE VOLUME	PUBLIC HOUSING AUTHORITY	LARGE VOLUME INTERRUPTIBLE	LARGE VOLUME INTERRUPTIBLE	ALLOCATOR
Customer	0	0	0	0	0	0	0	weighted customers
Capacity	0	0	0	0	0	0	0	peak/average sales
Commodity	0	0	0	0	0	0	0	annual sales
Revenue	0	0	0	0	0	0	0	tax on customer
Total	0	0	0	0	0	0	0	0
OPERATIONS AND MAINTENANCE EXPENSE:								
DIRECT AND SPECIAL ASSIGNMENTS:								
Customer								
878 Meters and House Regulators	773,370	576,747	35,104	140,316	17,810	3,394	0	wtd.cust.
893 Maint. of Meters & House Reg.	130,782	97,532	5,936	23,728	3,012	574	0	wtd.cust.
874 Mains & Services	53,427	39,630	2,412	9,641	1,224	233	287	customer l. lvis=\$287
892 Maint. of Services	85,925	64,079	3,900	15,590	1,979	377	0	wtd.cust.
All Other	3,627,146	2,704,972	164,637	658,088	83,530	15,919	0	wtd.cust.
All Other Adjmt (Meter Reading)	0	(15,684)	(954)	(3,815)	(485)	13,449	7,489	direct - workpapers
Total	4,670,650	3,482,960	211,989	847,362	107,555	20,497	287	4,670,650
Capacity								
876 M & R Sta. Eq.- I	7,696	0	0	6,056	0	0	1,640	direct capacity M&R Indust
890 Maint of M & R Sta. Eq.- I	1,881	0	0	1,480	0	0	401	direct capacity M&R Indust
874 Mains and Services	154,618	42,621	20,135	83,060	1,782	6,189	831	capacity l. lvis=\$831
887 Maint. of Mains	337,716	92,919	43,896	181,083	3,884	13,492	2,442	capacity l. lvis=\$2442
All Other	654,542	180,091	85,077	350,967	7,528	26,149	4,730	
Total	1,156,453	315,631	149,108	622,646	13,194	45,830	10,044	1,156,453
Commodity								
Account #	0	0	0	0	0	0	0	
Account #	0	0	0	0	0	0	0	
Account #	0	0	0	0	0	0	0	
All Other	103,196	13,775	5,826	32,729	536	5,149	45,180	
Total	103,196	13,775	5,826	32,729	536	5,149	45,180	103,196
TOTAL O&M	5,930,299	3,812,366	366,923	1,502,737	121,285	71,476	55,511	5,930,299
DEPRECIATION EXPENSE:								
Customer	409,266	304,258	18,173	71,987	9,463	2,163	3,221	total direct customer
Capacity	678,449	176,568	83,412	346,022	7,469	28,063	36,916	total direct capacity
Total	1,087,715	480,826	101,585	418,008	16,932	30,226	40,137	
AMORT. OF GAS PLANT:								
Capacity	0	0	0	0	0	0	0	peak/average sales
AMORT. OF ENVIRONMENTAL MATTERS:								
Commodity	239,600	31,984	13,527	75,990	1,244	11,956	104,899	commodity
AMORT OF LIMITED TERM INVEST.								
Capacity	0	0	0	0	0	0	0	peak/average sales

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
OF SERVICE STUDY

TYPE OF DATA SHOWN:

COMPANY: FPUC GAS OPERATIONS

PROJECTED TEST YEAR: 12/31/91

DOCKET NO.: 900151-GU

ALLOCATION OF RATE BASE TO CUSTOMER CLASSES
SCHEDULE F

WITNESS: H. L. SCHWEINBERG

RATE BASE BY CUSTOMER CLASS	TOTAL	RESIDENTIAL	GENERAL SERVICE	LARGE VOLUME	PUBLIC HOUSING AUTHORITY	LARGE VOLUME INTERRUPTIBLE	LARGE VOLUME INTERRUPTIBLE	ALLOCATOR
DIRECT AND SPECIAL ASSIGNMENTS:								
Customer								
Meters	2,041,570	1,522,517	92,660	370,410	47,016	8,960	0	weighted customers
House Regulators	795,996	593,620	36,131	144,421	18,331	3,493	0	wtd.cust.
Services	5,044,203	3,761,753	228,958	915,190	116,164	22,138	0	wtd.cust.
All Other	676,480	504,490	30,706	122,737	15,579	2,969	0	weighted cust.
Other adjustment (Customer Advances)	0	(19,963)	(8,443)	(47,428)	799	7,677	67,358	direct - workpapers
Total	8,558,249	6,362,417	380,019	1,505,329	197,889	45,237	67,358	8,558,249
Capacity								
Industrial M & R Sta Eq.	52,281	0	0	41,137	0	0	11,144	property records
Meas.&Reg.Sta.Eq.-Gen.	70,164	11,354	5,364	22,128	475	3,461	27,383	peak/average sales
Mains	12,868,292	3,540,590	1,672,612	6,900,007	148,007	514,089	92,987	capacityl, lvis=\$92,987
All Other	1,534,269	248,286	117,293	483,866	10,379	75,671	598,775	direct - workpapers
Other adjustment (Customer Advances)	0	(20,073)	(9,482)	(39,117)	1,041	7,588	60,043	direct - workpapers
Total	14,525,006	3,780,157	1,785,787	7,408,021	159,902	600,808	790,331	14,525,006
Commodity								
Account #	0	0	0	0	0	0	0	
Account #	0	0	0	0	0	0	0	
Account #	0	0	0	0	0	0	0	
All Other	(2,770)	(370)	(156)	(879)	(14)	(138)	(1,213)	annual sales
Total	(2,770)	(370)	(156)	(879)	(14)	(138)	(1,213)	
TOTAL	23,080,485	10,142,205	2,165,649	8,512,472	357,776	645,907	856,476	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED INCREASED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/91

COMPANY: STUC GAS OPERATIONS

WITNESS: M. L. SCHNEIDERMAN

DOCKET NO.: 990151-GU

DEVELOPMENT OF ALLOCATION FACTORS
SCHEDULE C

CUSTOMER COSTS	TOTAL	RESIDENTIAL	GENERAL SERVICE	LARGE VOLUME	PUBLIC HOUSING AUTHORITY	INTERRUPTIBLE	LARGE VOLUME INTERRUPTIBLE	NOTES	ALLOCATOR FOR:
No. of Customers	34,429	30,602	1,542	1,324	945	15	1		
Weighting	NA	1.00000	1.20790	5.62319	1.00000	12.00600	0.00000		
Weighted No. of Customers	41,035	30,602	1,863	7,445	945	180	0		
Allocation Factors	1.00000	0.74576	0.04539	0.18143	0.02303	0.00439	0.00000		CUSTOMER ITEMS NOT LISTED BELOW
No. of Customers	34,428	30,602	1,542	1,324	945	15	0 LVS @ 0		
Weighting	NA	1.00000	1.20790	5.62319	1.00000	12.00600	0.00000		
Weighted No. of Customers	41,035	30,602	1,863	7,445	945	180	0		
Allocation Factors (CUSTOMER1)	1.00000	0.74576	0.04539	0.18143	0.02303	0.00439	0.00000		50% CUSTOMER ADVANCE ADJUSTMENT
No. of Customers	34,413	30,602	1,542	1,324	945	0	0 IS & LVS @ 0		
Weighting	NA	1.00000	1.20790	5.62319	1.00000	12.00600	0.00000		
Weighted No. of Customers	40,855	30,602	1,863	7,445	945	0	0		
Allocation Factors (CUSTOMER2)	1.00000	0.74905	0.04559	0.18223	0.02313	0.00000	0.00000		METER READING
CAPACITY COSTS									
Peak & Avg. Month Sales Vol.(therms)	11,776,331	1,905,724	900,284	3,713,931	79,665	580,813	4,595,914		
Allocation Factors	1.000000	0.161827	0.076449	0.315373	0.006765	0.049320	0.390267		CAPACITY ITEMS NOT LISTED BELOW
Peak & Avg. Month Sales Vol.(therms)	6,876,313	1,905,724	900,284	3,713,931	79,665	276,709	0 LVS @ 0		
Allocation Factors (CAPACITY1)	1.000000	0.277143	0.130925	0.540105	0.011585	0.040241	0.000000		MAINS
Peak & Avg. Month Sales Vol.(therms)	6,519,939	1,905,724	900,284	3,713,931	0	0	0 PHAS, IS, LVS @ 0		
Allocation Factors (CAPACITY2)	1.000000	0.292292	0.138082	0.569627	0.000000	0.000000	0.000000		50% CUSTOMER ADVANCE ADJUSTMENT
COMMODITY COSTS									
Annual Sales Vol.(therms)	67,093,103	8,956,070	3,787,883	21,278,839	348,407	3,347,905	29,373,999		
Allocation Factors	1.000000	0.133487	0.056457	0.317154	0.005193	0.049899	0.437810		
REVENUE-RELATED COSTS									
Cost of Service: Cust, Cap, & Com	9,977,784	5,614,177	767,596	3,204,770	191,233	200,008	N/A		
Allocation Factors	1.000000	0.562668	0.076931	0.321191	0.019166	0.020045	0.000000		

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/91

COMPANY: FPUC GAS OPERATIONS

WITNESS: M. L. SCHNEIDMANN

DOCKET NO.: 900151-00

SUMMARY:	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE	
ATTRITION	0	0	0	0	0	
OPERATION AND MAINTENANCE EXPENSE	5,930,299	4,670,650	1,156,653	103,196	0	
DEPRECIATION EXPENSE	1,087,715	409,266	678,449	0	0	
AMORT. OF OTHER GAS PLANT	0	0	0	0	0	
AMORT. OF ENVIRONMENTAL MATTERS	239,600	0	0	239,600	0	
AMORT. OF LIMITED-TERM INVESTMENT	0	0	0	0	0	
AMORT. OF ACQUISITION ADJUSTMENT	8,244	2,917	5,327	0	0	
AMORT. OF CONVERSION COSTS	0	0	0	0	0	
TAXES OTHER THAN INCOME TAXES	877,790	377,773	307,363	5,040	187,622	
RETURN	2,088,784	774,522	1,314,513	(251)	0	
INCOME TAXES	475,524	176,324	299,257	(57)	0	
REV. CRD. TO COS	(227,277)	(227,277)	0	0	0	
TOTAL COST OF SERVICE	10,480,687	6,384,175	3,761,362	347,528	187,622	
RATE BASE	23,080,485	8,558,249	14,525,006	(2,770)	0	23,080,485

KNOWN DIRECT & SPECIAL ASSIGNMENTS:

RATE BASE	(PLANT-ACC. DEP):				
381-382 METER	2,041,570	2,041,570	0	0	
383-384 HOUSE REGULATORS	795,996	795,996	0	0	
385 INDUSTRIAL MEAS. & REG. EQ.	52,281	0	52,281	0	
376 MAINS	12,868,292	0	12,868,292	0	
380 SERVICES	5,044,203	5,044,203	0	0	
378 MEAS. & REG. STA. EQ.-GEN.	70,164	0	70,164	0	
892 Maint. of Services O & M ITEMS	85,925	85,925	0	0	
876 MEAS. & REG. STA. EQ. IND.	7,696	0	7,696	0	
878 METER & HOUSE REG.	773,370	773,370	0	0	
890 MAINT. OF MEAS. & REG. STA. EQ.-IND.	1,881	0	1,881	0	
893 MAINT. OF METERS AND HOUSE REG.	130,782	130,782	0	0	
874 MAINS AND SERVICES	208,045	53,427	154,618	0	
887 MAINT. OF MAINS	337,716	0	337,716	0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDING A FULLY ALLOCATED EMBEDDED
COST OF SERVICE STUDY
(SUMMARY)TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/91

COMPANY: FPCC GAS OPERATIONS

WITNESS: M. L. SCHNEIDERMAN

DOCKET NO.: 900151-GU

SUMMARY:	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE	
DEPRITATION	0	0	0	0	0	
OPERATION AND MAINTENANCE EXPENSE	5,930,299	4,670,630	1,156,453	103,196	0	
DEPRECIATION EXPENSE	1,087,715	409,266	678,449	0	0	
AMORT. OF OTHER GAS PLANT	0	0	0	0	0	
AMORT. OF ENVIRONMENTAL MATTERS	239,600	0	0	239,600	0	
AMORT. OF LIMITED-TERM INVESTMENT	0	0	0	0	0	
AMORT. OF ACQUISITION ADJUSTMENT	8,244	2,917	5,327	0	0	
AMORT. OF CONVERSION COSTS	0	0	0	0	0	
TAXES OTHER THAN INCOME TAXES	877,798	377,773	307,363	5,040	187,622	
RETURN	2,088,784	774,522	1,314,513	(251)	0	
INCOME TAXES	475,524	176,324	299,257	(57)	0	
REV. CRD. TO COS	(227,277)	(227,277)	0	0	0	
TOTAL COST OF SERVICE	10,480,687	6,184,175	3,761,362	347,528	187,622	
RATE BASE	23,080,485	8,558,249	14,525,006	(2,770)		23,080,485

KNOWN DIRECT / PECICAL ASSIGNMENTS:

RATE BASE	MS(PLANT-ACC.DEP):				
381-382 MET...	2,041,570	2,041,570	0	0	
383-384 HOUSE REGULATORS	795,996	795,996	0	0	
385 INDUSTRIAL MEAS.& REG.EQ.	52,281	0	52,281	0	
376 MAINS	12,868,292		12,868,292		
380 SERVICES	5,044,203	5,044,203			
378 MEAS.& REG.STA.EQ.-GEN.	70,164		70,164		
892 Maint. of Services O & M ITEMS	85,925	85,925			
876 MEAS.& REG.STA.EQ.IND.	7,696	0	7,696	0	
878 METER & HOUSE REG.	773,370	773,370	0	0	
890 MAINT.OF MEAS.& REG.STA.EQ.-IND.	1,881	0	1,881	0	
893 MAINT.OF METERS AND HOUSE REG.	130,782	130,782	0	0	
874 MAINS AND SERVICES	208,045	53,427	154,618		
887 MAINT. OF MAINS	337,716		337,716		

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A FULLY ALLOCATED BILLED
COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/91

COMPANY: FPUC GAS OPERATIONS

CLASSIFICATION OF EXPENSES AND
DERIVATION OF COST OF SERVICE BY COST CLASSIFICATION
SCHEDULE N 1 OF 2

WITNESS: M. L. SCHNEIDERMAN

OPERATIONS AND MAINTENANCE EXPENSES	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
LOCAL STORAGE PLANT:	0	0	0	0	ac 301-320
PRODUCTION PLANT	0		0		100% capacity
DISTRIBUTION:					
804-87 Other Gas Supply Expense	6,237			6,237	100% commodity
870 Operation Supervision & Eng.	184,605	153,854	30,751	0	ac 871-879
871 Dist. Load Dispatch	21,485		21,485		100% capacity
872 Compr. Sta. Lab. & Ex.	0	0	0	0	ac 377
873 Compr. Sta. Fuel & Power	0			0	100% commodity
874 Mains and Services	208,045	53,427	154,618	0	ac376+ac380
875 Meas. & Reg. Sta. Eq.-Gen	1,340	0	1,340	0	ac 378
876 Meas. & Reg. Sta. Eq.-Ind.	7,696	0	7,696	0	ac 385
877 Meas. & Reg. Sta. Eq.-CG	8,027	0	8,027	0	ac 379
878 Meter and House Reg.	773,370	773,370	0	0	ac381+ac383
879 Customer Instal.	139,667	139,667	0	0	ac 386
880 Other Expenses	426,206	290,778	135,428	0	ac 387
881 Rents	3,639		3,639		100% capacity
885 Main. & Eng. Supervision	70,623	26,419	44,204	0	ac886-894
886 Maint. of Struct. and Improv.	3,941	0	3,941	0	ac375
887 Maintenance of Mains	337,716	0	337,716	0	ac376
888 Maint. of Comp. Sta. Eq.	0	0	0	0	ac 377
889 Maint. of Meas. & Reg. Sta. Eq.-G	993	0	993	0	ac 378
890 Maint. of Meas. & Reg. Sta. Eq.-I	1,881	0	1,881	0	ac 385
891 Maint. of Meas. & Reg. Sta. Eq.-CG	18,069	0	18,069	0	ac 379
892 Maintenance of Services	85,925	85,925	0	0	ac 380
893 Maint. of Meters and House Reg.	130,782	130,782	0	0	ac381-383
894 Maint. of Other Equipment	1,449	542	907	0	ac387
Total Distribution Expenses	2,431,696	1,654,764	770,695	6,237	2,431,696 checksum
CUSTOMER ACCOUNTS:					
901 Supervision	40,474	40,474			100% customer
902 Meter-Reading Expense	229,567	229,567			"
903 Records and Collection Exp.	636,125	636,125			"
904 Uncollectible Accounts	64,751			64,751	100% commodity
905 Misc. Expenses	49,235	49,235			100% customer
Total Customer Accounts	1,020,152	955,401	0	64,751	
(907-910) CUSTOMER SERV. & INFO. EXP.	14,479	14,479			"
(911-916) SALES EXPENSE	563,452	563,452			"
(932) MAINT. OF GEN. PLANT	49,649	24,825	24,825	0	general plant
(920-931) ADMINISTRATION AND GENERAL	1,850,871	1,457,729	360,934	32,208	O&M excl. A&G
TOTAL O&M EXPENSE	5,930,299	4,670,650	1,156,453	103,196	5,930,299 checksum

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A FULLY ALLOCATED BAREBODD
COST OF SERVICE STUDYTYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/91

COMPANY: FPCC GAS OPERATIONS

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

WITNESS: M. L. SCHNEIDERMAN

DEPRECIATION AND AMORTIZATION EXPENSE:	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE	CLASSIFIER
Depreciation Expense	1,087,715	409,266	678,449	0		net plant
Amort. of Other Gas Plant	0		0			100% capacity
Amort. of Environmental Matters	239,600			239,600		100% commodity
Amort. of Limited-term Inv.	0	0	0	0		intangible plant
Amort. of Acquisition Adj.	8,244	2,917	5,327	0		intan/dist/gen plant
Amort. of Conversion Costs	0			0		100% commodity
Total Deprec. and Amort. Expense	1,335,559	412,183	683,776	239,600	0	1,335,559 checksum
TAXES OTHER THAN INCOME TAXES:						
Revenue Related	187,622				187,622	100% revenue
Other	690,176	377,773	307,363	5,040		workpapers
Total Taxes other than Income Taxes	877,798	377,773	307,363	5,040	187,622	
REV. CRDT TO (NEG. OF OTHER OPR. REV)	(227,277)	(227,277)				100% customer
RETURN (REQUIRED NOI)	2,088,784	774,522	1,314,513	(251)		rate base
INCOME TAXES	475,524	176,324	299,257	(57)	0	return(noi)
TOTAL OVERALL COST OF SERVICE	10,480,687	6,184,175	3,761,362	347,528	187,622	10,480,687 checksum

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
COST OF SERVICE STUDYTYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/91

COMPANY: FPSC GAS OPERATIONS

SCHEDULE - A (COST OF SERVICE)

WITNESS: M. L. SCHNEIDERMAN

DOCKET NO.: 980151-GU

CLASSIFICATION OF RATE BASE

(Page 2 of 2: ACCUMULATED DEPRECIATION)

	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
LOCAL STORAGE PLANT:	(11,123)	0	(11,123)	0	100% capacity
INTANGIBLE PLANT:	0	0	0	0	rel.plant account
PRODUCTION PLANT	0	0	0	0	"
DISTRIBUTION PLANT:					
375 Structures and Improvements	119,305	0	119,305	0	"
376 Mains	6,011,364	0	6,011,364	0	"
377 Compressor Sta. Eq.	0	0	0	0	"
378 Meas.& Reg.Sta. Eq.-Gen	18,064	0	18,064	0	"
379 Meas.& Reg.Sta. Eq.-CG	101,763	0	101,763	0	"
380 Services	1,479,521	1,479,521	0	0	"
381-382 Meters	889,254	889,254	0	0	"
383-384 House Regulators	200,620	200,620	0	0	"
385 Indust.Meas.& Reg.Sta.Eq.	26,900	0	26,900	0	"
386 Property on Customer Premises	0	0	0	0	"
387 Other F ment	32,607	11,217	21,390	0	"
Total on Dist. Plant	8,879,398	2,580,612	6,298,786	0	8,879,398 checksum
GENERAL PLANT:	863,975	431,988	431,988	0	general plant
PLANT ACQUISITIONS:	313,211	0	313,211	0	plant acquisitions
RETIREMENT WORK IN PROGRESS:	0	0	0	0	distribution plant
TOTAL ACCUMULATED DEPRECIATION	10,045,461	3,012,599	7,032,862	0	10,045,461 checksum
=====					
NET PLANT (Plant less Accum.Dep.)	23,729,206	8,928,395	14,800,811	0	23,729,206 checksum
less: CUSTOMER ADVANCES	307,704	153,852	153,852		50% cust 50% cap
less: COMMON RESERVE	181,814	90,907	90,907		50% cust 50% cap
plus: WORKING CAPITAL	(159,203)	(125,387)	(31,046)	(2,770)	oper. and maint. exp.
equals: TOTAL RATE BASE	23,080,485	8,558,249	14,525,006	(2,770)	23,080,485 checksum
=====					

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A FULLY ALLOCATED ENHANCED
COST OF SERVICE STUDY

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/91

COMPANY: FPUC GAS OPERATIONS

WITNESS: M. L. SCHNEIDERMAN

DOCKET NO.: 900151-GU

CLASSIFICATION OF RATE BASE

(Page 1 of 2:PLANT)

	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
LOCAL STORAGE PLANT	0		0		100% capacity
INTANGIBLE PLANT:	0		0		"
PRODUCTION PLANT	0		0		"
DISTRIBUTION PLANT:					
374 Land and Land Rights	71,302		71,302		"
375 Structures and Improvements	403,103		403,103		"
376 Mains	18,879,656		18,879,656		"
377 Comp.Sta.Eq.	0		0		"
378 Meas.& Reg.Sta.Eq.-Gen	88,228		88,228		"
379 Meas.& Reg.Sta.Eq.-CG	409,227		409,227		"
380 Services	6,523,724	6,523,724			100% customer
381-382 Meters	2,930,824	2,930,824			"
383-384 House Regulators	996,616	996,616			"
385 Industr Meas.& Reg.Eq.	79,181		79,181		100% capacity
386 Property on Customer Premises	0	0	0	0	ac 374-385
387 Other Equipment	110,475	38,003	72,472	0	ac 374-386
Total Distribution Plant	30,492,416	10,489,167	20,003,249	0	30492416
COMMON PLANT (ADDED BY MS)	684,500	342,250	342,250		50% customer,50% capacity
GENERAL PLANT:	2,053,351	1,026,676	1,026,676		50% customer,50% capacity
PLANT ACQUISITIONS:	303,400		303,400		100% capacity
GAS PLANT FOR FUTURE USE:	0		0		"
CWIP:	241,000	82,902	158,098	0	dist.plant
TOTAL PLANT	33,774,667	11,940,994	21,833,673	0	33774667 checksum