

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for general rate relief) DOCKET NO. 900623-GU
 by SOUTH FLORIDA NATURAL GAS COMPANY.) ORDER NO. 24056
) ISSUED: 2/4/91

The following Commissioners participated in the disposition of this matter:

THOMAS M. BEARD, Chairman
 BETTY EASLEY
 GERALD L. GUNTER
 FRANK S. MESSERSMITH
 MICHAEL MCK. WILSON

FINAL ORDER SUSPENDING PROPOSED PERMANENT
 RATES AND AUTHORIZING INTERIM INCREASES

BY THE COMMISSION:

On November 16, 1990, South Florida Natural Gas Company filed a Petition for General Rate Relief, seeking a permanent increase of \$509,765. Such an increase would allow the Company to earn an overall rate of return of approximately 12.89%, or a 13.17% return on equity. The Company also filed a separate petition in accordance with Section 366.071, Florida Statutes, requesting interim relief.

Section 366.06(3), Florida Statutes, imposes an affirmative obligation upon this Commission to decide within sixty (60) days of filing whether to withhold consent to all or part of a utility's proposed permanent rate increase. If the Commission withholds consent to the implementation of the new rate schedules, it must deliver to the utility a reason or written statement of good cause for withholding consent.

Upon review of the petition and the rate increases proposed therein, we find that the proposed rate schedules must be suspended pending the outcome of a formal hearing. We deem it necessary to withhold consent to the operation of the new rate schedules, to require further review of the underlying data and calculations and to require additional support and information in proceedings to be held in this docket.

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INTERIM RELIEF

Rate Base

The Company has requested an interim test year rate base of \$1,342,018. We find that the appropriate interim test year rate base is \$1,263,600. Discussed below are the adjustments made to properly state the appropriate interim test year rate base of \$1,263,600. (Schedules 1 and 1A)

Adjustment 1 - Merchandising, Jobbing & Other - The Company made an adjustment of \$13,021 to eliminate non-utility accounts receivable from working capital. We accept this Company adjustment.

Adjustment 2 - Accumulated Provision for Uncollectible Accounts - Other - The Company made an adjustment of \$5,391 to remove non-utility related accumulated provision for uncollectible accounts from working capital. We accept this adjustment thereby increasing the working capital allowance.

Adjustment 3 - Merchandise - The Company made an adjustment to working capital to eliminate \$10,562 in non-utility merchandise. We accept this Company adjustment.

Adjustment 4 - Unamortized Debt Expense - The Company made an adjustment to eliminate Unamortized Debt Expense from the working capital calculation. Since these costs are included in the capital structure, We accept this adjustment of \$15,935.

Adjustment 5 - Deferred Rate Case Costs - While rate case expense is allowed in the net operating income calculation, prior Commission practice has been to disallow deferred rate case expense in the working capital calculation. Therefore, we made an adjustment of \$78,418 to eliminate deferred rate case expense from working capital.

Adjustment 6 - Unrecovered Gas Cost - The Company made an adjustment to eliminate unrecovered gas cost underrecovery of \$1,847. Since this amount is addressed through the Purchased Gas Adjustment (PGA) Docket, we accept this adjustment.

Adjustment 7 - Notes Payable - The Company made an adjustment to eliminate Notes Payable from the working capital calculation. Since Notes Payable are included in the capital structure, we accept this adjustment of \$150,000.

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Adjustment 8 - Accounts Payable - Associated Companies - The Company removed an intercompany payable of \$356,749 from working capital. This amount is associated with an advance from the Company's parent company that was converted to additional paid in capital. Since this amount is addressed in capital structure, we accept this adjustment.

Adjustment 9 - Customer Deposits - The Company made an adjustment to eliminate Customer Deposits from the working capital allowance. Customer Deposits are included in the capital structure, therefore we accept this adjustment of \$119,886.

Adjustment 10 - Inactive Deposits - The Company made an adjustment to remove deposits associated with new customers from working capital. Since this amount should be included in the capital structure, we accept this adjustment of \$4,821.

Adjustment 11 - Current Maturities - The Company removed the current portion of long-term debt in the amount of \$34,533 from the working capital calculation. This was associated with an interest bearing instrument which has been included in the capital structure. We accept this Company adjustment.

Adjustment 12 - Other Deferred Credits - The Company made an adjustment increasing working capital by \$1,836 to eliminate an overrecovery of costs through the Purchased Gas Adjustment (PGA) docket. Although past Commission practice requires that overrecoveries of gas costs remain in working capital, this amount should have been netted against the underrecovery as discussed in Adjustment 6. Since the net effect of the gas costs results in a underrecovery of \$11 (\$1,847-\$1,836), we accept this adjustment as appropriate.

Net Operating Income

The company has requested an interim test year net operating loss of \$39,962. We find that this is appropriate. Discussed below are the Company's adjustments used to determine net operating loss of \$39,962 (Attachment 2). We agree that all of the adjustments are appropriate.

Adjustment 13 - Removal of Fuel Revenues, Cost of Gas, and Related Taxes - The Company eliminated the impact of fuel revenues, cost of gas, and related taxes. Since fuel-related items are recovered through the Purchased Gas Adjustment (PGA) Clause, we accept the Company's elimination of fuel revenues of \$851,412, cost of gas of \$896,184, and related taxes of \$13,592.

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Adjustment 14 - Non-Utility Rent Expense - The Company made an adjustment of \$1,307 to eliminate rent expense for the non-utility operation of merchandising and jobbing. We accept this Company adjustment.

Adjustment 15 - Contingency Reserve - The Company made an adjustment of \$3,900 to remove incentive compensations for the interim test year. This adjustment is consistent with the Company's last rate case and is accepted by the Commission.

Adjustment 16 - Benchmark Disallowances - The Company made adjustments totaling \$53,157 to various Operating & Maintenance Expenses. These adjustments are consistent with adjustments made in the Company's last rate case and are accepted by the Commission.

Adjustment 17 - Common Plant Depreciation - The Company removed \$241 of depreciation expense related to common plant. Since this depreciation relates to non-utility plant, we accept the Company's reduction of \$241.

Rate of Return

The Company has requested an interim return on equity of 12.23% and an overall rate of return of 12.43%. We find that the appropriate rates of return on equity and overall rate of return for purposes of determining the interim increase are 12.23% and 12.44%, respectively. (Schedule 3)

The Company has proposed an overall rate of return of 12.43% to be applied to its rate base in the determination of interim rate relief for the test year ending December 31, 1989. The Company calculated this overall rate of return using 12.23% as the required rate of return on equity. This 12.23% is the bottom of the range of its last authorized return on equity.

The authorized return on equity of 12.23% along with the current cost of the Company's other sources of capital, were applied to the capital components approved in the last rate case. The Company made an adjustment of \$356,749 to common equity to reflect additional paid in capital from its parent company. For interim purposes, we accept this adjustment. This adjustment will be further examined through the full rate case. We have also made an adjustment to reduce common equity by \$1,427 to remove non-utility related items. Based on these adjustments we calculate the overall rate of return to be 12.44%.

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Interim Relief

The Company requested \$313,298 in interim relief for the historic base year ended December 31, 1989. This would have allowed the Company to earn an overall rate of return of 12.43%. Based on the previously discussed adjustments, we have determined the interim rate base of \$1,261,764 (Schedule 1), and the net operating loss of \$39,962 (Attachment 2). Applying a 12.44% overall rate of return (Schedule 3), the Company is entitled to \$297,577 in interim relief (Attachment 5).

Allocation of Interim Relief

In accordance with Rule 25-7.040, Florida Administrative Code, any interim authorized should be applied uniformly across the board to all rate classes' base rates exclusive of fuel costs and collected on a cents-per-therm basis, as shown on Attachment 6.

The interim rates shall be made effective for all meter readings taken on or after thirty days from the date of the vote and decision herein.

The Company is required to give appropriate notice to customers commencing with the first bill for service which reflects the increase authorized herein, explaining the nature, purpose and effect of the increase. A copy of the notice should be submitted to the Bureau of Gas Regulation for approval prior to its use.

The interim rate increases granted the South Florida Natural Gas Company shall be collected subject to refund, with interest, and the refund (including interest) shall be guaranteed by an appropriate corporate undertaking to be filed by the utility.

Based on the foregoing, it is

ORDERED by the Florida Public Service Commission that consent to the rate scheduled filed by the South Florida Natural Gas Company on November 16, 1990, requesting a permanent rate increase of \$509,765 is withheld, and the rate schedules are suspended pending further order of this Commission. It is further

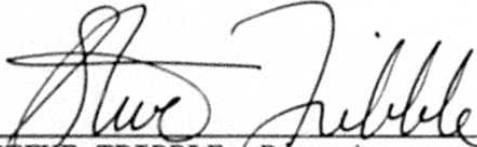
ORDERED that the additional revenues approved in this Order shall be collected subject to the refund, with interest, and the Company shall file a corporate undertaking guaranteeing the refunds (including interest). It is further

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ORDERED that the interim rates approved by this Order shall be effective for meter readings taken on or after February 15, 1990. It is further

ORDERED that South Florida Natural Gas Company provide each customer with notice of the interim award and that such notice shall first be approved by the Division of Electric and Gas of the Florida Public Service Commission and shall accompany the first bill which reflects the interim increase.

By ORDER of the Florida Public Service Commission, this 4th day of FEBRUARY, 1991.



STEVE TRIBBLE, Director
Division of Records and Reporting

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NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

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

Any party adversely affected by the Commission's final action in this matter may request: 1) reconsideration of the decision by filing a motion for reconsideration with the Director, Division of Records and Reporting within fifteen (15) days of the issuance of this order in the form prescribed by Rule 25-22.060, Florida Administrative Code; or 2) judicial review by the Florida Supreme Court in the case of an electric, gas or telephone utility or the First District Court of Appeal in the case of a water or sewer utility by filing a notice of appeal with the Director, Division of

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Records and Reporting and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days after the issuance of this order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900 (a), Florida Rules of Appellate Procedure.

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SOUTH FLORIDA NATURAL GAS COMPANY
 DOCKET NO. 900623-GU
 COMPARATIVE AVERAGE RATE BASES
 TYE 12/31/89

SCHEDULE NO. 1
 JANUARY 15, 1991
 INTERIM

ADJ NO	COMPANY			COMMISSION VOTE	
	TOTAL PER BOOKS	JURIS. ADJUST.	COMPANY ADJUSTED	JURIS. ADJUST.	ADJ. JURIS.
PLANT IN SERVICE					
UTILITY PLANT	2,042,227				
COMMON PLANT ALLOCATED	(3,385)				
CONSTRUCTION WORK IN PROGRESS	5,465				
TOTAL PLANT	<u>2,044,307</u>	<u>0</u>	<u>2,044,307</u>	<u>0</u>	<u>2,044,307</u>
ACCUM. DEPREC. & AMORT.					
ACCUM DEPR - UTILITY PLANT	976,305				
ACCUM DEPR - COMMON PLANT ALLOC	(1,958)				
CUSTOMER ADV. FOR CONST.	29,809				
TOTAL DEDUCTION	<u>1,004,156</u>	<u>0</u>	<u>1,004,156</u>	<u>0</u>	<u>1,004,156</u>
NET UTILITY PLANT	<u>1,040,151</u>	<u>0</u>	<u>1,040,151</u>	<u>0</u>	<u>1,040,151</u>
WORKING CAPITAL	<u>(329,984)</u>	<u>631,851</u>	<u>301,867</u>	<u>(78,418)</u>	<u>223,449</u>
TOTAL RATE BASE	<u>\$710,167</u>	<u>\$631,851</u>	<u>\$1,342,018</u>	<u>(\$78,418)</u>	<u>\$1,263,600</u>

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SOUTH FLORIDA NATURAL GAS COMPANY
DOCKET NO. 900623-GU
COMPARATIVE WORKING CAPITAL COMPONENTS
TYE 12/31/89

SCHEDULE NO. 1A
JANUARY 15, 1991
INTERIM

ADJ NO	COMPANY			COMMISSION VOTE	
	TOTAL PER BOOKS	JURIS. ADJUST.	COMPANY ADJUSTED	JURIS. ADJUST.	ADJ. JURIS.
	WORKING CAPITAL	(329,984)			
1	MDS, JOBBING & OTHER		(13,021)		
2	ACCUM. PROV. UNCOLLECT - OTHER		5,391		
3	MERCHANDISE		(10,562)		
4	UNAMORTIZED DEBT EXPENSE		(15,935)		
5	DEFERRED RATE CASE COSTS			(78,418)	
6	UNRECOVERED GAS COST		(1,847)		
	NOTES PAYABLE		150,000		
	ACCTS. PAYABLE - ASSOC. COMPANY		356,749		
9	CUSTOMER DEPOSITS		119,886		
10	INACTIVE DEPOSITS		4,821		
11	CURRENT MATURITIES		34,533		
12	OTHER DEFERRED CREDITS		1,836		
	TOTALS	<u>(\$329,984)</u>	<u>\$631,851</u>	<u>\$301,867</u>	<u>(\$78,418)</u> <u>\$223,449</u>

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SOUTH FLORIDA NATURAL GAS COMPANY
DOCKET NO. 900623-GU
COMPARATIVE NOIs
TYE 12/31/89

ATTACHMENT 2
JANUARY 15, 1991
INTERIM

ADJ NO	COMPANY			COMMISSION VOTE	
	PER BOOKS	ADJUST.	COMPANY ADJUSTED	ADJUSTS.	ADJUSTED JURIS.
	OPERATING REVENUES	\$1,695,254			
13	FUEL REV ADJUSTMENT		(851,412)		
	TOTALS	<u>1,695,254</u>	<u>(851,412)</u>	<u>843,842</u>	<u>0</u> <u>843,842</u>
	OPERATING EXPENSES:	1,613,112			
13	REMOVE COST OF GAS		(837,820)		
14	NON-UTILITY RENT EXPENSE		(1,307)		
15	CONTINGENCY RESERVE		(3,900)		
16	MISC SALES EXP - BENCHMARK		(3,191)		
16	CUST RECORDS - BENCHMARK		(186)		
16	OFFICE SUPPLIES - BENCHMARK		(2,961)		
16	INST & GOODWILL - BENCHMARK		(204)		
16	SUPERVISION - BENCHMARK		(10,778)		
16	BAD DEBT - BENCHMARK		(3,743)		
16	EMPLOYEE BENEFIT - BENCHMARK		(16,623)		
16	G&A ALLOCATION - BENCHMARK		(13,403)		
16	RENT - BENCHMARK		(1,738)		
16	ACCRUED PAYROLL - BENCHMARK		(330)		
	TOTALS	<u>1,613,112</u>	<u>(896,184)</u>	<u>716,928</u>	<u>0</u> <u>716,928</u>
	DEPRECIATION & AMORTIZATION	88,131			
17	ADJ FOR COMMON PLNT ALLOC		(241)		
	TOTALS	<u>88,131</u>	<u>(241)</u>	<u>87,890</u>	<u>0</u> <u>87,890</u>
	TAXES OTHER THAN INCOME	92,578			
13	ADJ FUEL RELATED TAXES		(13,592)		
	TOTALS	<u>92,578</u>	<u>(13,592)</u>	<u>78,986</u>	<u>0</u> <u>78,986</u>
	CURRENT INC TAXES - FEDERAL	0			
	TOTALS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u> <u>0</u>
	CURRENT INC TAXES - STATE	0			
	TOTALS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u> <u>0</u>
	DEFERRED INCOME TAXES - FED	0			
	DEFERRED INCOME TAXES - ST	0			
	TOTALS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u> <u>0</u>
	INVESTMENT TAX CREDITS	0			0
	INTEREST RECONCILIATION				0
	TOTAL OPERATING EXPENSES	<u>1,793,821</u>	<u>(910,017)</u>	<u>883,804</u>	<u>0</u> <u>883,804</u>

SOUTH FLORIDA NATURAL GAS COMPANY
 COST OF CAPITAL
 FOR YEAR ENDED DECEMBER 31, 1989
 DOCKET 900623-GU

SCHEDULE NO. 3
 JANUARY 15, 1991
 INTERIM

CAPITAL
 COMPONENTS

<u>AVERAGE</u>	<u>PER BOOKS</u>	<u>COMPANY ADJUSTMENTS</u>	<u>STAFF SPECIFIC</u>	<u>STAFF PRORATA ADJUSTMENTS</u>	<u>ADJUSTED</u>	<u>RATIO</u>	<u>COST RATE (%)</u>	<u>WEIGHTED COST (%)</u>
LONG TERM DEBT	437,422	(31,115)		(23,334)	382,973	30.31%	14.21%	4.31%
SHORT TERM DEBT	150,000	(10,670)		(8,002)	131,328	10.39%	12.26%	1.27%
CUSTOMER DEPOSITS	124,707	(8,871)		(6,653)	109,183	8.64%	7.70%	0.67%
COMMON EQUITY	348,591	331,954	(1,427)	(39,002)	640,116	50.66%	12.23%	6.20%
DEFERRED INCOME TAXES	0	0		0	0	0.00%	0.00%	0.00%
TAX CREDITS - ZERO COST	0	0		0	0	0.00%	0.00%	0.00%
TOTAL AVERAGE	1,060,720	281,298	(1,427)	(76,991)	1,263,600	100.00%		12.44%

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SOUTH FLORIDA NATURAL GAS COMPANY
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 NET OPERATING INCOME MULTIPLIER
 FYE 12/31/89

ATTACHMENT 4
 JANUARY 15, 1991
 INTERIM

DESCRIPTION	<u>TAXABLE REVENUES</u>	<u>NONTAXABLE REVENUES</u>
REVENUE REQUIREMENT	100.0000%	100.0000%
GROSS RECEIPTS TAX RATE	1.5000%	1.5000%
REGULATORY ASSESSMENT FEE	0.3750%	0.3750%
NET BEFORE INCOME TAXES	98.1250%	98.1250%
STATE INCOME TAX RATE	5.5000%	
STATE INCOME TAX	5.3969%	
NET BEFORE FEDERAL INCOME TAXES	92.7281%	
FEDERAL INCOME TAX RATE	34.0000%	
FEDERAL INCOME TAXES	31.5276%	
REVENUE EXPANSION FACTOR	61.2006%	
NET OPERATING INCOME MULTIPLIER	1.6340%	1.0191%

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SOUTH FLORIDA NATURAL GAS COMPANY
DOCKET NO. 900623-GU
COMPARATIVE DEFICIENCY CALCULATIONS
TYE 12/31/89

ATTACHMENT 5
JANUARY 15, 1991
INTERIM

	<u>COMPANY</u>	<u>COMMISSION VOTE</u>
RATE BASE (AVERAGE)	\$1,342,018	\$1,263,600
RATE OF RETURN	X 12.4300%	X 12.4400%
REQUIRED NOI	\$166,813	\$157,192
LESS: ADJUSTED N.O.I.	0	0
N.O.I. DEFICIENCY	166,813	157,192
EXPANSION FACTOR	X 1.634	1.634
REVENUE DEFICIENCY SUBJECT TO INCOME TAX	<u>\$272,572</u>	<u>\$256,851</u>
Operating Revenues	\$843,842	\$843,842
Operating Expenses:		
Operation & Maintenance	716,928	716,928
Depreciation & Amortization	87,890	87,890
Taxes Other Than Income Taxes	78,986	78,986
Current Income Taxes – Federal	0	0
– State	0	0
Deferred Income Taxes	0	0
ITC Amortization	0	0
Interest Reconciliation	0	0
Total Operating Expenses	883,804	883,804
ACHIEVED NOI	<u>(\$39,962)</u>	<u>(\$39,962)</u>
NET BEFORE INCOME TAX FACTOR	X 98.1250% **	98.1250% **
REVENUE DEFICIENCY NOT SUBJECT TO INCOME TAX	40,726	40,726
TOTAL REVENUE DEFICIENCY	<u>\$313,298</u>	<u>\$297,577</u>

Net operating loss is excluded in order to calculate revenues subject to income tax. Since the Company experienced a net operating loss, the portion of the revenue deficiency that is subject to income taxes is the required return on rate base.

** The net operating loss is expanded by gross receipts tax and regulatory assessment fees only. Since the Company will not pay income taxes up to the break-even point of zero net operating income.

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COMPANY: SOUTH FLORIDA NATURAL GAS CO.
ALLOCATION OF INTERIM INCREASE
BASED ON 12 MONTHS ENDED: DECEMBER 31, 1989

SCHEDULE: 6
DOCKET NO. 900623-GU

(1)	(3)	PRESENT REVENUE			INTERIM INCREASE			(9)
		(4)	(5)	(6)	(7)	(8)	(7)/(3)	
RATE SCHEDULE	BILLS	THERM SALES	CUSTOMER CHARGE	ENERGY CHARGE	(4)+(5) TOTAL	(6)X(8) \$ INCREASE	(7)/(6) % INCREASE	INCREASE CENTS PER THERM
RESIDENTIAL	37,652	841,669	\$222,662	\$304,906	\$527,568	\$195,124	36.99	23.1830
COMMERCIAL	3,289	1,070,790	\$26,312	\$209,216	\$235,528	\$87,112	36.99	8.1353
INTERRUPTIBLE	12	1,221,544	\$41,424	\$0	\$41,424	\$15,321	36.99	1.2542
TOTAL	40,953	3,134,003	\$290,398	\$514,122	\$804,520	\$297,557	36.99	9.4945

NOTE: REVENUE ABOVE DEVOID OF FUEL

RATE SCHEDULE	PRESENT RATE	RATE INCREASE	PROPOSED RATE
RESIDENTIAL			
CUSTOMER CHARGE	\$6.00	0	\$6.00
ENERGY CHARGE (cents/therm)	35.4900	23.1830	58.6730
COMMERCIAL			
CUSTOMER CHARGE	\$8.00	0	\$8.00
ENERGY CHARGE (cents/therm)	19.2600	8.1353	27.3953
INTERRUPTIBLE			
CUSTOMER CHARGE	\$3,452.00	\$1,275.92	\$4,727.92
ENERGY CHARGE (cents/therm)	0.0000	0.0000	0.0000

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SOUTH FLORIDA NATURAL GAS COMPANY
 RATE COMPARISON

SCHEDULE: 6
 DOCKET NO. 900623-GU

RATE SCHEDULE:			RESIDENTIAL				
PRESENT RATES			INTERIM PROPOSED RATES				
Customer Charge \$6.00			Customer Charge \$6.00				
Beginning therms	Ending therms	cents per therm	Beginning therms	Ending therms	cents per therm		
0	0	0	0	0	0		
0	N/A	35.49	0	N/A	58.673		
Gas Cost Cents/Therm 33.845			Therm usage increment 10				
therm usage	present monthly bill w/o fuel	present monthly bill with fuel	proposed monthly bill w/o fuel	proposed monthly bill with fuel	percent increase w/o fuel	percent increase with fuel	dollar increase
0	6.00	6.00	6.00	6.00	0.00	0.00	0
10	9.55	12.93	11.87	15.25	24.28	17.92	2.32
20	13.10	19.87	17.73	24.50	35.40	23.34	4.64
30	16.65	26.80	23.60	33.76	41.78	25.95	6.95
40	20.20	33.73	29.47	43.01	45.92	27.49	9.27
50	23.75	40.67	35.34	52.26	48.82	28.50	11.59
60	27.29	47.60	41.20	61.51	50.96	29.22	13.91
70	30.84	54.53	47.07	70.76	52.62	29.76	16.23
80	34.39	61.47	52.94	80.01	53.93	30.17	18.55
90	37.94	68.40	58.81	89.27	54.99	30.50	20.86
100	41.49	75.34	64.67	98.52	55.88	30.77	23.18
110	45.04	82.27	70.54	107.77	56.62	31.00	25.50
120	48.59	89.20	76.41	117.02	57.26	31.19	27.82
130	52.14	96.14	82.27	126.27	57.81	31.35	30.14
140	55.69	103.07	88.14	135.53	58.28	31.49	32.46
150	59.24	110.00	94.01	144.78	58.71	31.61	34.77
160	62.78	116.94	99.88	154.03	59.08	31.72	37.09
170	66.33	123.87	105.74	163.28	59.41	31.82	39.41
180	69.88	130.80	111.61	172.53	59.71	31.90	41.73
190	73.43	137.74	117.48	181.78	59.99	31.98	44.05

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SOUTH FLORIDA NATURAL GAS COMPANY
 RATE COMPARISON

SCHEDULE: 6
 DOCKET NO. 900623-GU

RATE SCHEDULE:			COMMERCIAL				
PRESENT RATES			INTERIM PROPOSED RATES				
Customer Charge \$8.00			Customer Charge \$8.00				
Beginning therms	Ending therms	cents per therm	Beginning therms	Ending therms	cents per therm		
0	0	0	0	0	0		
0	N/A	19.26	0	N/A	27.395		
Gas Cost Cents/Therm 33.845			Therm usage increment 50				
therm usage	present monthly bill w/o fuel	present monthly bill with fuel	proposed monthly bill w/o fuel	proposed monthly bill with fuel	percent increase w/o fuel	percent increase with fuel	dollar increase
0	8.00	8.00	8.00	8.00	0.00	0.00	0
50	17.63	34.55	21.70	38.62	23.07	11.77	4.07
100	27.26	61.11	35.40	69.24	29.84	13.31	8.14
150	36.89	87.66	49.09	99.86	33.08	13.92	12.20
200	46.52	114.21	62.79	130.48	34.98	14.25	16.27
250	56.15	140.76	76.49	161.10	36.22	14.45	20.34
300	65.78	167.32	90.19	191.72	37.10	14.59	24.41
350	75.41	193.87	103.88	222.34	37.76	14.69	28.47
400	85.04	220.42	117.58	252.96	38.27	14.76	32.54
450	94.67	246.97	131.28	283.58	38.67	14.82	36.61
500	104.30	273.53	144.98	314.20	39.00	14.87	40.68
550	113.93	300.08	158.67	344.82	39.27	14.91	44.74
600	123.56	326.63	172.37	375.44	39.50	14.94	48.81
650	133.19	353.18	186.07	406.06	39.70	14.97	52.88
700	142.82	379.74	199.77	436.68	39.87	15.00	56.95
750	152.45	406.29	213.46	467.30	40.02	15.02	61.01
800	162.08	432.84	227.16	497.92	40.15	15.04	65.08
850	171.71	459.39	240.86	528.54	40.27	15.05	69.15
900	181.34	485.95	254.56	559.16	40.38	15.07	73.22
950	190.97	512.50	268.25	589.78	40.47	15.08	77.28

ORDER NO. 24056
 DOCKET NO. 900623-GU
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SOUTH FLORIDA NATURAL GAS COMPANY
 RATE COMPARISON

SCHEDULE: 6
 DOCKET NO. 900623-GU

RATE SCHEDULE: INTERRUPTIBLE

PRESENT RATES

Customer Charge
 \$3,452.00

INTERIM
 PROPOSED RATES

Customer Charge
 \$4,727.92

Beginning therms	Ending therms	cents per therm	Beginning therms	Ending therms	cents per therm
0	0	0	0	0	0
0	N/A	0	0	N/A	0.000

Gas Cost Cents/Therm
 33.845

Therm usage increment
 20,000

therm usage	present monthly bill w/o fuel	present monthly bill with fuel	proposed monthly bill w/o fuel	proposed monthly bill with fuel	percent increase w/o fuel	percent increase with fuel	dollar increase
0	3,452.00	3,452.00	4,727.92	4,727.92	36.96	36.96	1275.92
20000	3,452.00	10,221.00	4,727.92	11,496.92	36.96	12.48	1275.92
40000	3,452.00	16,990.00	4,727.92	18,265.92	36.96	7.51	1275.92
60000	3,452.00	23,759.00	4,727.92	25,034.92	36.96	5.37	1275.92
80000	3,452.00	30,528.00	4,727.92	31,803.92	36.96	4.18	1275.92
100000	3,452.00	37,297.00	4,727.92	38,572.92	36.96	3.42	1275.92
120000	3,452.00	44,066.00	4,727.92	45,341.92	36.96	2.90	1275.92
140000	3,452.00	50,835.00	4,727.92	52,110.92	36.96	2.51	1275.92
160000	3,452.00	57,604.00	4,727.92	58,879.92	36.96	2.21	1275.92
180000	3,452.00	64,373.00	4,727.92	65,648.92	36.96	1.98	1275.92
200000	3,452.00	71,142.00	4,727.92	72,417.92	36.96	1.79	1275.92
220000	3,452.00	77,911.00	4,727.92	79,186.92	36.96	1.64	1275.92
240000	3,452.00	84,680.00	4,727.92	85,955.92	36.96	1.51	1275.92
260000	3,452.00	91,449.00	4,727.92	92,724.92	36.96	1.40	1275.92
280000	3,452.00	98,218.00	4,727.92	99,493.92	36.96	1.30	1275.92
300000	3,452.00	104,987.00	4,727.92	106,262.92	36.96	1.22	1275.92
320000	3,452.00	111,756.00	4,727.92	113,031.92	36.96	1.14	1275.92
340000	3,452.00	118,525.00	4,727.92	119,800.92	36.96	1.08	1275.92
360000	3,452.00	125,294.00	4,727.92	126,569.92	36.96	1.02	1275.92
380000	3,452.00	132,063.00	4,727.92	133,338.92	36.96	0.97	1275.92