

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for General Rate)	DOCKET NO. 900623-GU
Relief by South Florida Natural Gas)	ORDER NO. 24372
Company)	ISSUED: 04/16/91
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Pursuant to Notice, a Prehearing Conference was held on April 12, 1991, in Tallahassee, before Commissioner Betty Easley, Prehearing Officer.

APPEARANCES:

ROBERT S. GOLDMAN, Esquire, Messer, Vickers, Caparello, Madsen and Lewis, P.O. Box 1876, Tallahassee, Florida 32302-1876
On behalf of South Florida Natural Gas Company

ROBERT V. ELIAS, Esquire, 101 East Gaines Street, Room 226, Tallahassee, 32399-0863
On behalf of the Staff of the Florida Public Service Commission

CINDY MILLER, Esquire, Office of the General Counsel, 101 East Gaines Street, Room 212, Tallahassee, Florida, 32399-0861
Counsel to the Commissioners

PREHEARING ORDERBackground

On November 16, 1990, South Florida Natural Gas Company (SFNG) filed a Petition for General Rate Relief, seeking a permanent increase of \$509,765. Such an increase would allow the company an opportunity 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. On February 4, 1991 the Commission by Order number 24056 granted an interim increase of \$297,577 and suspended the permanent increase pending a formal hearing on the petition.

The parties have stipulated to all identified issues of fact. Accordingly, the case will be presented to the panel as a stipulation.

Use of Prefiled Testimony

All testimony which has been prefiled in this case will be inserted into the record as though read after the witness has taken

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the stand and affirmed the correctness of the testimony and exhibits, unless there is a sustainable objection. All testimony remains subject to appropriate objections. Each witness will have the opportunity to orally summarize his testimony at the time he or she takes the stand.

Use of Depositions and Interrogatories

If any party desires to use any portion of a deposition or an interrogatory, at the time the party seeks to introduce that deposition or a portion thereof, the request will be subject to proper objections and the appropriate evidentiary rules will govern. The parties will be free to utilize any exhibits requested at the time of the depositions subject to the same conditions.

Order of Witnesses

In keeping with Commission practice, witnesses will be grouped by the subject matter of their testimony. The witness schedule is set forth below in order of appearance by the witness's name, subject matter, and the issues which will be covered by his or her testimony.

WITNESS LIST

	<u>Witness</u>	<u>Subject Matter</u>	<u>Issues</u>
1.	J. Peter Martin (SFNG)	Company history, nature of its business, need for rate relief	1-41

EXHIBIT LIST

<u>Exhibit No.</u>	<u>Witness</u>	<u>Description</u>
1.	Martin	Proof of publication, notice of Service Hearing
2.	"	Minimum Filing Requirements, filed November 16, 1990
3.	"	Consolidating and Consolidated Financial Statements of Atlantic Util. Corp. and subsidiaries. (Exhibit "A" to prefiled test.)

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<u>Exhibit No.</u>	<u>Witness</u>	<u>Description</u>
4.	"	Organization Chart (Exhibit "B" to prefiled test.)
5.	"	Key Management Profiles (Exhibit "C" to prefiled test.)
6.	"	Responsibilities of V.P. Finance (Exhibit "D" to prefiled test.)
7.	"	Article from <u>Inc.</u> magazine (Exhibit "E" to prefiled test.)

PARTIES' STATEMENT OF BASIC POSITION

Company's Statement of Basic Position

South Florida Natural Gas Company has supported its request for an increase in annual revenues of \$509,765. However, the Company desires a prompt and efficient disposition of this case, and the positions set forth in Staff's Prehearing Statement filed March 27, 1991 produce a resolution of this matter which is acceptable to the Company. Accordingly, the company accepts those positions without necessarily agreeing on the underlying merits of each issue. This acceptance is without prejudice to the Company's right to espouse different positions in the event Staff's positions change or are not acceptable to the Commission.

Staff's Statement of Basic Position

South Florida Natural Gas has failed to fully support its request for an increase of \$509,765. It has, however, provided sufficient support to justify an increase of \$329,255 in the projected year ended December 31, 1991. Schedules reflecting the calculations used in deriving this amount and detailing Staff's positions on the issues are attached to this Prehearing Order as Attachments 1 through 6.

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STATEMENT OF ISSUES AND POSITIONS

RATE BASE

ISSUE 1: Should adjustments be made to Plant-in-Service, Accumulated Depreciation, and the related Depreciation Expense to reflect changes in non-utility allocations?

STAFF: Yes. Adjustments should be made to the following accounts to reflect changes in non-utility allocation:

<u>Account</u>	<u>Plant</u>	<u>Accumulated Depreciation</u>	
		<u>Depreciation</u>	<u>Expense</u>
391	356	235	12
491	218	183	14
392	(72)	(25)	(9)
394	(50)	(42)	(3)
397	<u>396</u>	<u>274</u>	<u>20</u>
Total	848	624	34

SFNG: Accept Staff's position.

ISSUE 2: Should an adjustment be made to Account 397 Communication Equipment, and its related Accumulated Depreciation and Depreciation Expense to reflect the retirement of this equipment in the projected test year?

STAFF: Yes. Account 397 Communication Equipment should be reduced by \$7,920, Accumulated Depreciation should be reduced by \$6,827, and the related Depreciation Expense should be increased by \$2,309 to reflect the retirement of this plant equipment in the projected test year.

SFNG: Accept Staff's position.

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ISSUE 3: Should Accumulated Amortization and Amortization Expense related to Accounts 301 & 302 (Organization & Franchise) be reduced to reflect the elimination of this amortization?

STAFF: Yes. Accumulated Amortization and Amortization Expense should be reduced by \$29,825 and \$1,008 respectively to reflect the elimination of amortization of Accounts 301 & 302.

SFNG: Accept Staff's position.

ISSUE 4: Should Cash be reduced in the working capital allowance to reflect an over projection in the projected test year?

STAFF: Yes. Cash should be reduced by \$71,920 in the projected test year working capital allowance to reflect an over projection by the Company.

SFNG: Accept Staff's position.

ISSUE 5: Should an adjustment be made to Clearing Accounts in the projected test year to eliminate employee related loans?

STAFF: Yes. An adjustment of \$222 should be made to reduce Clearing accounts in the projected test year to eliminate employee related loans.

SFNG: Accept Staff's position.

ISSUE 6: Should Plant & Operating Material and Supplies be reduced in the projected test year working capital to reflect a change in the Company's methodology in trending?

STAFF: Yes. Plant & Operating Material and Supplies should be reduced by \$392 in the projected test year working capital to reflect a change in the Company's methodology in trending.

SFNG: Accept Staff's position.

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ISSUE 7: Should Deferred Debits be reduced in the working capital calculation to eliminate the deferred rate case costs from the Company's 1985 rate case?

STAFF: Yes. Commission policy excludes the unamortized balance of rate case expense in the determination of working capital for ratemaking purposes. Therefore, Deferred Debits should be reduced by \$26,113 in the projected test year working capital allowance.

SFNG: Accept Staff's position.

ISSUE 8: Should Deferred Debits be reduced in the working capital calculation to eliminate the current unamortized deferred rate case costs?

STAFF: Yes. Commission policy excludes the unamortized balance of rate case expense in the determination of working capital for ratemaking purposes. Therefore, Deferred Debits should be reduced by \$110,833 in the projected test year working capital allowance.

SFNG: Accept Staff's position.

ISSUE 9: Should an adjustment be made to the projected test year working capital allowance to eliminate Accounts Payable - Associated Company?

STAFF: Yes. An adjustment of \$25,000 should be made to eliminate Associated Company's Accounts Payable thereby increasing the projected test year working capital allowance.

SFNG: Accept Staff's position.

ISSUE 10: Should Accounts Payable be reduced in the projected test year to eliminate non-utility related payables?

STAFF: Yes. An Accounts Payable should be reduced by \$3,356 in the projected test year to eliminate non-utility related payables thereby increasing working capital.

SFNG: Accept Staff's position.

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ISSUE 11: What is the appropriate amount of projected test year working capital allowance? (This is a calculation based on the resolution of the preceding working capital issues.)

STAFF: The appropriate amount of projected test year working capital allowance is \$239,949.

SFNG: Accept Staff's position.

ISSUE 12: What is the appropriate amount of projected test year rate base for the projected test year ending December 31, 1991? (This is a calculation based on the resolution of the preceding rate base issues.)

STAFF: The appropriate amount of projected test year rate base is \$1,300,360.

SFNG: Accept Staff's position.

NET OPERATING INCOME

ISSUE 13: Should an adjustment be made to the projected test year revenues to correct an error in the Company's fuel adjustment?

STAFF: Yes. The projected test year revenues should be increased by \$16,841 to correct the Company's fuel revenue adjustment.

SFNG: Accept Staff's position.

ISSUE 14: Should gross receipts taxes be eliminated from base rates and stated as a separate line item on customer's bills requiring adjustments to the projected test year Revenues and Taxes Other Than Income?

STAFF: Yes. Gross receipts taxes should be eliminated from base rates requiring adjustments to reduce the projected test year Revenues and Taxes Other Than Income by \$13,271.

SFNG: Accept Staff's position.

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ISSUE 15: Should an adjustment be made to transportation related expenses to reflect non-utility allocations?

STAFF: Yes. An adjustment should be made to reduce Accounts 894 924 and 926 by \$1,525 to reflect additional non-utility allocations.

SFNG: Accept Staff's position.

ISSUE 16: Should an adjustment be made to Account 922 to reflect a change in the Company's A&G allocations?

STAFF: Yes. Account 922 should be reduced by \$4,355 in the projected test year to reflect a change in the A&G allocations from the parent company.

SFNG: Accept Staff's position.

ISSUE 17: Should an adjustment of \$280 be made to reduce the projected test year operating expense for the elimination of non-recurring legal expenses?

STAFF: Yes. Account 923 should be reduced by \$280 in the projected test year operating expense to eliminate non-recurring legal expenses.

SFNG: Accept Staff's position.

ISSUE 18: Should an adjustment be made to Account 924 to reflect a historic base year adjustment the Company inadvertently failed to include in its projected test year NOI calculation?

STAFF: Yes. Account 924 Insurance should be reduced by \$14,771 to reflect a historic base year adjustment the Company failed to make in its projected test year calculations.

SFNG: Accept Staff's position.

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ISSUE 19: Should an adjustment be made to eliminate the amortization of the Company's 1985 rate case expense?

STAFF: Yes. Account 928 should be reduced by \$31,333 in the projected test year operating expense to eliminate the amortization of the Company's 1985 rate case expenses.

SFNG: Accept Staff's position.

ISSUE 20: Should an adjustment be made to eliminate dues and contributions that are not allowed for rate making purposes?

STAFF: Yes. Account 930 should be reduced by \$1,109 to eliminate dues and contributions that are not allowed for rate making purposes.

SFNG: Accept Staff's position.

ISSUE 21: Should an adjustment be made to the projected test year operating expense to reflect a change in the Company's lease agreement for a recently rented office building?

STAFF: Yes. Account 931 should be reduced by \$4,408 to reflect a recent change in the Company's new rented office building.

SFNG: Accept Staff's position.

ISSUE 22: Should an adjustment be made to the projected test year operating expense to reflect a change in non-utility allocations to Account 931?

STAFF: Yes. Account 931 should be increased by \$393 to reflect a change in non-utility allocations. This amount also reflects the change in lease agreements in NOI Issue 21.

SFNG: Accept Staff's position.

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ISSUE 23: Should the projected test year expenses be reduced for the effect of changing the trend factors applied to portions Accounts 887, 892, 893, 894, 901, 916, 920, and 921?

STAFF: Yes. The projected test year expenses should be reduced \$420 for the effect of changing the trend factors applied to portions of operating and maintenance expense accounts.

SFNG: Accept Staff's position.

ISSUE 24: Should an adjustment be made to allocate a portion of Administrative and General Expenses to non-utility operations?

STAFF: Yes. Account 922 - Administrative and General should be reduced by \$16,288 in the projected test year operating expenses to allocate non-utility related expenses.

SFNG: Accept Staff's position.

ISSUE 25: Should Amortization Expense be increased to reflect leasehold improvements made to the newly leased office building?

STAFF: Yes. Amortization Expense should be increased by \$2,235 to reflect recent leasehold improvements made to the Company's newly leased office building.

SFNG: Accept Staff's position.

ISSUE 26: What is the appropriate amount of the projected test year net operating loss? (This is a calculation based on the resolution of the preceding net operating income issues.)

STAFF: The appropriate amount of projected test year operating loss is \$112,641.

SFNG: Accept Staff's position.

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CAPITAL STRUCTURE

ISSUE 27: What is the appropriate amount of deferred taxes to be included in the capital structure?

STAFF: The appropriate amount of deferred taxes to be included in the capital structure is \$21,237.

SFNG: Accept Staff's position.

ISSUE 28: What is the appropriate amount of investment tax credits to be included in the capital structure?

STAFF: The appropriate amount of investment tax credits to be included in the capital structure is \$168,707.

SFNG: Accept Staff's position.

ISSUE 29: What is the appropriate amount of common equity to be included in the capital structure?

STAFF: The appropriate amount of common equity to be included in the capital structure is \$538,956. This amount represents an equity ratio as percent of investor sources of 53%.

SFNG: Accept Staff's position.

ISSUE 30: What is the appropriate cost of equity to be used to calculate the projected test year overall cost of capital?

STAFF: The appropriate cost of equity to be used in calculating the projected test year overall cost of capital is 13.00%.

SFNG: Accept Staff's position.

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ISSUE 31: What is the appropriate cost of long-term debt to be used to calculate the projected test year overall cost of capital?

STAFF: The appropriate cost of long-term debt to be used in calculating the projected test year overall cost of capital is 12.56%.

SFNG: Accept Staff's position.

ISSUE 32: What is the appropriate cost of short-term debt to be used to calculate the projected test year overall cost of capital?

STAFF: The appropriate cost of short-term debt to be used in calculating the projected test year overall cost of capital is 10.25%.

SFNG: Accept Staff's position.

ISSUE 33: What is the weighted average cost of capital including the proper components, amounts, and cost rates associated with the capital structure for the projected test year ending December 31, 1991?

STAFF: The weighted average cost of capital for the projected test year ending December 31, 1991 is 10.33%.

SFNG: Accept Staff's position.

ISSUE 34: What is the appropriate revenue expansion factor to be used in calculating the projected test year deficiency?

STAFF: The appropriate revenue expansion factor to be used for the portion of the revenue deficiency not subject to income taxes is 1.0038. The appropriate revenue expansion factor to be used for the portion of the revenue deficiency that is subject to income taxes is 1.6094.

SFNG: Accept Staff's position.

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ISSUE 35: What is the appropriate amount of the projected test year deficiency?

STAFF: The appropriate amount of the projected test year deficiency is \$329,255.

SFNG: Accept Staff's position.

ISSUE 36: What should the miscellaneous service charges be?

STAFF: The following miscellaneous service charges should be approved:

Residential Connection / Reconnection	\$20.00
Commercial Connection / Reconnection	\$30.00
Change of Account	\$10.00
Bill Collection in lieu of disconnection	\$10.00
Returned check charge	5% or \$15.00

SFNG: Accept Staff's position.

ISSUE 37: What is the appropriate cost of service methodology to be used in allocating costs to the various rate classes?

STAFF: Staff's cost of service as shown in Attachment 6.

SFNG: Accept Staff's position.

ISSUE 38: How should the revenue increase, if any, be allocated between customer classes?

STAFF: The revenue increase should be allocated between rate classes so as to move toward equal rates of return for all classes as much as possible.

SFNG: Accept Staff's position.

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ISSUE 39: What should the rates and charges be for South Florida Natural Gas Company?

STAFF: The rates shown on Attachment 6.

SFNG: Accept Staff's position.

ISSUE 40: What are the billing determinants to be used in the projected test year?

STAFF: As used in Attachment 6.

SFNG: Accept Staff's position.

ISSUE 41: Should the Company be required to refund any portion of the interim increase granted?

STAFF: If the permanent increase granted by the Commission is lower than the revenues collected under interim rates, South Florida Natural Gas Company should refund any excess interim revenues collected. The refund amount will be based on the Commission's final vote on all issues. Should a refund be required, it should be made in accordance with Commission Rule 25-7.040, Interim Rate Relief.

SFNG: Accept Staff's position.

ISSUE 42: Should this Docket be closed?

STAFF: If the panel accepts this stipulation and no person timely files a Motion for Reconsideration or Notice of Appeal this Docket should be closed.

SFNG: Accept Staff's position.

STIPULATED ISSUES

Issues 1 through 42 are stipulated. Therefore, the case will be presented to the panel at the hearing as a stipulated case.

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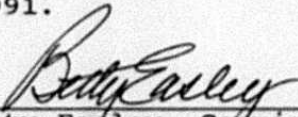
MOTIONS

None pending at this time.

Based on the foregoing, it is

ORDERED by the Florida Public Service Commission that these proceedings shall be governed by this order unless modified by the Commission.

By ORDER of Commissioner Betty Easley, as Prehearing Officer, this 16th day of April, 1991.



Betty Easley, Commissioner
and Prehearing Officer

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SOUTH FLORIDA NATURAL GAS COMPANY
DOCKET NO. 900623-GU
COMPARATIVE AVERAGE RATE BASES
PYE 12/31/91

ATTACHMENT NO. 1
APRIL 12, 1991

ADJ NO	TOTAL PER BOOKS	COMPANY		STAFF	
		JURIS. ADJUST.	COMPANY ADJUSTED	JURIS. ADJUST.	ADJ. JURIS.
	PLANT IN SERVICE				
	UTILITY PLANT	2,146,724			
1	COMMON PLANT ALLOCATED	(3,374)		848	
	CONSTRUCTION WORK IN PROGRESS	5,465			
2	ACCT. 397 COMMUNICATION EQUIPMENT			(7,920)	
	TOTAL PLANT	2,148,815	0	2,148,815	(7,072)
					2,141,743
	ACCUM. DEPREC. & AMORT.				
	ACCUM DEPR - UTILITY PLANT	1,078,206			
1	ACCUM DEPR - COMMON PLANT ALLOC	(2,165)		624	
	CUSTOMER ADV. FOR CONST.	41,319			
2	ACCT. 397 COMMUNICATION EQUIPMENT			(6,827)	
3	ORGANIZATION & FRANCHISE			(29,825)	
	TOTAL DEDUCTION	1,117,360	0	1,117,360	(36,028)
					1,081,332
	NET UTILITY PLANT	1,031,455	0	1,031,455	28,956
					1,060,411
11	WORKING CAPITAL	(146,804)	567,877	421,073	(181,124)
					239,949
12	TOTAL RATE BASE	\$884,651	\$567,877	\$1,452,528	(\$152,168)
					\$1,300,360

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SOUTH FLORIDA NATURAL GAS COMPANY
DOCKET NO. 900623-GU
COMPARATIVE WORKING CAPITAL COMPONENTS
PYE 12/31/91

ATTACHMENT NO. 1
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ADJ NO	COMPANY			STAFF		
	TOTAL PER BOOKS	JURIS. ADJUST.	COMPANY ADJUSTED	JURIS. ADJUST.	ADJ. JURIS.	
	WORKING CAPITAL	(146,804)				
	MDS, JOBBING & OTHER		(13,616)			
	ACCUM. PROV. UNCOLLECT - OTHER		5,391			
	MERCHANDISE		(11,587)			
	UNAMORTIZED DEBT EXPENSE		(4,140)			
	NOTES PAYABLE		150,000			
	CUSTOMER DEPOSITS		122,560			
	INACTIVE DEPOSITS		4,706			
	CURRENT MATURITIES		314,563			
4	CASH			(71,920)		
5	CLEARING ACCT - EMPLOYEE LOAN			(222)		
6	PLANT & OPER MATERIAL & SUPPLIES			(392)		
7	DEFERRED RATE CASE COSTS - 1985			(26,113)		
8	DEFERRED RATE CASE COSTS - 1989			(110,833)		
9	ACCT. PAYABLE - ASSOC. COMPANY			25,000		
10	ACCT. PAYABLE - MERCH. & JOBBING			3,356		
11	TOTALS	<u>(\$146,804)</u>	<u>\$567,877</u>	<u>\$421,073</u>	<u>(\$181,124)</u>	<u>\$239,949</u>

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SOUTH FLORIDA NATURAL GAS COMPANY
DOCKET NO. 900623-GU
COMPARATIVE NOIs
PYE 12/31/91

ATTACHMENT 2
APRIL 12, 1991

ADJ NO	COMPANY		STAFF		ADJUSTED JURIS
	PER BOOKS	ADJUST.	COMPANY ADJUSTED	ADJUSTS	
	OPERATING REVENUES	1,695,254			
13	ADJUST FUEL REVENUE		(915,060)	16,841	
	REVENUE DUE TO GROWTH		87,712		
14	GROSS RECEIPT TAX REVENUE			(13,271)	
	TOTALS	1,695,254	(827,348)	3,570	871,476
	OPERATING EXPENSES:	1,793,013			
	ADJUST COST OF GAS		(898,219)		
22	NON-UTILITY RENT EXPENSE		(1,560)	393	
	DISCONT. DIRECTORS INSURANCE		(9,526)		
15	AUTOMOBILE EXPENSES NON-UTILITY ALLOC.			(1,525)	
16	ACCT. 922 PARENT A&G ALLOCATION			(4,355)	
17	ACCT. 923 NON-RECURRING LEGAL EXPENSES			(280)	
18	ACCT. 924 INSURANCE ADJUSTMENT			(14,771)	
19	ACCT. 928 1985 RATE CASE EXPENSE			(31,333)	
20	ACCT. 930 DONATIONS AND DUES			(1,109)	
21	ACCT. 931 RENT ADJUSTMENT			(4,408)	
23	ADJUST FOR TRENDS APPLIED			(420)	
24	ACCT. 922 - A & G NON-UTILITY ALLOCATION			(16,288)	
	TOTALS	1,793,013	(909,311)	(74,096)	809,606
	DEPRECIATION & AMORTIZATION	88,638			
1	COMMON PLANT ALLOCATION		(228)	34	
2	COMMUNICATION RETIREMENT ADJUSTMENT			2,309	
3	ORGANIZATION & FRANCHISE			(1,008)	
25	LEASEHOLD IMPROVEMENT AMORTIZATION			2,235	
	TOTALS	88,638	(228)	3,570	91,980
	TAXES OTHER THAN INCOME	110,998			
	TAXES OTHER THAN INCOME - GROWT	1,645			
	ADJ OUT FUEL RELATED TXS		(16,841)		
14	GROSS RECEIPTS TAXES			(13,271)	
	TOTALS	112,643	(16,841)	95,802	82,531
	CURRENT INC TAXES - FEDERAL	0			
	CO ADJ FOR EFFECT OF ABOVE		0		
	STAFF ADJ FOR EFFECT OF ABOVE			0	
	TOTALS	0	0	0	0
	CURRENT INC TAXES - STATE	0			
	ADJ FOR EFFECT OF ABOVE		0		
	STAFF ADJ FOR EFFECT OF ABOVE			0	
	TOTALS	0	0	0	0
	DEFERRED INCOME TAXES - FED	0			
	DEFERRED INCOME TAXES - ST	0			
	TOTALS	0	0	0	0
	INTEREST RECONCILIATION	0	0	0	0
	PARENT DEBT ADJ	0	0	0	0
	TOTAL OPERATING EXPENSES	1,994,294	(926,380)	1,067,914	984,117
26	NET OPERATING INCOME	(\$299,040)	\$99,032	(\$200,008)	(\$112,641)

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SOUTH FLORIDA NATURAL GAS COMPANY
O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

ATTACHMENT 2A
APRIL 12, 1991

COMPANY TREND RATES:	BASE YEAR + 1 12/31/90	PROJECTED TEST YEAR 12/31/91	
# 1 PAYROLL ONLY	5.00%	5.00%	
# 2 CUST GRWTH X PAY	5.75%	5.75%	
# 3 CUST GRWTH X INFL	5.45%	5.45%	
# 4 INFLATION ONLY	4.70%	4.70%	
CUSTOMER GROWTH	0.7500%	0.7500%) FOR INFORMATIONAL PURPOSES

ACCOUNT DISTRIBUTION EXPENSE	TOTAL COMBINED BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS APPLIED
870 Payroll-trended	13,281	13,945	14,642	1
Other trended	218	228	239	4
Other not trended	0	0	0	
Total	13,499	14,173	14,881	
871 Payroll-trended	0	0	0	2
Other trended	0	0	0	3
Other not trended	0	0	0	
Total	0	0	0	
874 Payroll-trended	0	0	0	
Other trended	274	289	305	3
Other not trended	0	0	0	
Total	274	289	305	
875 Payroll-trended	0	0	0	1
Other trended	0	0	0	4
Other not trended	0	0	0	
Total	0	0	0	
876 Payroll-trended	0	0	0	
Other trended	159	166	174	4
Other not trended	0	0	0	
Total	159	166	174	
SUB-TOTAL	\$13,932	\$14,629	\$15,360	

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SOUTH FLORIDA NATURAL GAS COMPANY
 O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

ATTACHMENT 2A
 APRIL 12, 1991

COMPANY TREND RATES:	BASE YEAR + 1 12/31/90	PROJECTED TEST YEAR 12/31/91	
# 1 PAYROLL ONLY	5.00%	5.00%	
# 2 CUST GRWTH X PAY	5.75%	5.75%	
# 3 CUST GRWTH X INFL	5.45%	5.45%	
# 4 INFLATION ONLY	4.70%	4.70%	
CUSTOMER GROWTH	0.7500%	0.7500%) FOR INFORMATIONAL PURPOSES

ACCOUNT DISTRIBUTION EXPENSE	TOTAL COMBINED BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS APPLIED
877 Payroll-trended	0	0	0	1
Other trended	0	0	0	3
Other not trended	0	0	0	
Total	0	0	0	
878 Payroll-trended	15,833	16,625	17,456	1
Other trended	157	166	175	3
Other not trended	0	0	0	
Total	15,990	16,790	17,630	
879 Payroll-trended	7,643	8,025	8,426	1
Other trended	563	594	626	3
Other not trended	0	0	0	
Total	8,206	8,619	9,052	
880 Payroll-trended	0	0	0	1
Other Trended	0	0	0	4
Other not trended	0	0	0	
Total	0	0	0	
881 Payroll-trended	0	0	0	
Other trended	0	0	0	
Other not trended	0	1,009	4,035	
Total	0	1,009	4,035	
TOTAL DISTR EXP	\$38,128	\$41,047	\$46,078	

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SOUTH FLORIDA NATURAL GAS COMPANY
 O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

ATTACHMENT 2A
 APRIL 12, 1991

COMPANY TREND RATES:	BASE YEAR + 1 12/31/90	PROJECTED TEST YEAR 12/31/91	
# 1 PAYROLL ONLY	5.00%	5.00%	
# 2 CUST GRWTH X PAY	5.75%	5.75%	
# 3 CUST GRWTH X INFL	5.45%	5.45%	
# 4 INFLATION ONLY	4.70%	4.70%	
CUSTOMER GROWTH	0.7500%	0.7500%) FOR INFORMATIONAL PURPOSES

ACCOUNT MAINTENANCE EXPENSE	TOTAL COMBINED BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS APPLIED
885 Payroll-trended	0	0	0	
Other trended	0	0	0	
Other not trended	0	0	0	
Total	0	0	0	
886 Payroll-trended	0	0	0	
Other trended	0	0	0	
Other not trended	0	0	0	
Total	0	0	0	
887 Payroll-trended	16,648	17,480	18,354	1
Other trended	3,830	4,039	4,259	3
Other not trended	0	0	0	
Total	20,478	21,519	22,613	
889 Payroll-trended	0	0	0	2
Other trended	0	0	0	3
Other not trended	0	0	0	
Total	0	0	0	
890 Payroll-trended	0	0	0	2
Other trended	0	0	0	3
Other not trended	0	0	0	
Total	0	0	0	
SUB-TOTAL	\$20,478	\$21,519	\$22,613	

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SOUTH FLORIDA NATURAL GAS COMPANY
O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

ATTACHMENT 2A
APRIL 12, 1991

COMPANY TREND RATES:	BASE YEAR + 1 12/31/90	PROJECTED TEST YEAR 12/31/91	
# 1 PAYROLL ONLY	5.00%	5.00%	
# 2 CUST GRWTH X PAY	5.75%	5.75%	
# 3 CUST GRWTH X INFL	5.45%	5.45%	
# 4 INFLATION ONLY	4.70%	4.70%	
CUSTOMER GROWTH	0.7500%	0.7500%	} FOR INFORMATIONAL PURPOSES

ACCOUNT	TOTAL COMBINED BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS APPLIED
MAINTENANCE EXPENSE				
891 Payroll-trended	0	0	0	
Other trended	62	65	69	3
Other not trended	0	0	0	
Total	62	65	69	
892 Payroll-trended	21,995	23,095	24,249	1
Other trended	2,944	3,104	3,274	3
Other not trended	0	0	0	
Total	24,939	26,199	27,523	
893 Payroll-trended	4,533	4,760	4,998	1
Other trended	3,229	3,405	3,591	3
Other not trended	0	0	0	
Total	7,762	8,165	8,588	
894 Payroll-trended	2,853	2,996	3,145	1
Other trended	17,404	18,353	19,353	3
Other not trended	3,277	3,431	3,592	4
Total	23,534	24,779	26,090	
TOTAL MAINT EXP	\$76,775	\$80,728	\$84,884	

SOUTH FLORIDA NATURAL GAS COMPANY
 O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

ATTACHMENT 2A
 APRIL 12, 1991

COMPANY TREND RATES:	BASE YEAR + 1 12/31/90	PROJECTED TEST YEAR 12/31/91	
# 1 PAYROLL ONLY	5.00%	5.00%	
# 2 CUST GRWTH X PAY	5.75%	5.75%	
# 3 CUST GRWTH X INFL	5.45%	5.45%	
# 4 INFLATION ONLY	4.70%	4.70%	
CUSTOMER GROWTH	0.7500%	0.7500%] FOR INFORMATIONAL PURPOSES

ACCOUNT	TOTAL COMBINED BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS APPLIED
CUSTOMER ACCT. & COLLEC.				
901 Payroll-trended	57,910	60,806	63,846	1
Other trended	0	0	0	3
Other not trended	0	0	0	
Total	57,910	60,806	63,846	
902 Payroll-trended	13,428	14,099	14,804	1
Other trended	0	0	0	
Other not trended	0	0	0	
Total	13,428	14,099	14,804	
903 Payroll-trended	0	0	0	
Other trended	5,205	5,489	5,788	3
Other not trended	0	0	0	
Total	5,205	5,489	5,788	
904 Payroll-trended	0	0	0	
Other trended	2,133	2,249	2,372	3
Other not trended	0	0	0	
Total	2,133	2,249	2,372	
905 Payroll-trended	0	0	0	2
Other trended	0	0	0	3
Other not trended	0	0	0	4
Total	0	0	0	
909 Payroll-trended	0	0	0	
Other trended	0	0	0	
Other not trended	0	0	0	
Total	0	0	0	
TOTAL CUST SERV EXP	\$78,676	\$82,643	\$65,510	

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SOUTH FLORIDA NATURAL GAS COMPANY
 O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

ATTACHMENT 2A
 APRIL 12, 1991

COMPANY TREND RATES:	BASE YEAR + 1 12/31/90	PROJECTED TEST YEAR 12/31/91	
# 1 PAYROLL ONLY	5.00%	5.00%	
# 2 CUST GRWTH X PAY	5.75%	5.75%	
# 3 CUST GRWTH X INFL	5.45%	5.45%	
# 4 INFLATION ONLY	4.70%	4.70%	
CUSTOMER GROWTH	0.7500%	0.7500%	} FOR INFORMATIONAL PURPOSES

ACCOUNT	TOTAL COMBINED BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS APPLIED
SALES PROMOTION EXPENSE				
911 Payroll-trended	0	0	0	
Other trended	0	0	0	
Other not trended	0	0	0	
Total	0	0	0	
912 Payroll-trended	0	0	0	
Other trended	0	0	0	
Other not trended	0	0	0	
Total	0	0	0	
913 Payroll-trended	0	0	0	
Other trended	614	643	673	4
Other not trended	0	0	0	
Total	614	643	673	
916 Payroll-trended	6,752	7,090	7,444	1
Other trended	0	0	0	3
Other not trended	0	0	0	
Total	6,752	7,090	7,444	
TOTAL SELLING EXP	\$7,366	\$7,732	\$8,117	

SOUTH FLORIDA NATURAL GAS COMPANY
 O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

ATTACHMENT 2A
 APRIL 12, 1991

COMPANY TREND RATES:	BASE YEAR + 1 12/31/90	PROJECTED TEST YEAR 12/31/91	
# 1 PAYROLL ONLY	5.00%	5.00%	
# 2 CUST GRWTH X PAY	5.75%	5.75%	
# 3 CUST GRWTH X INFL	5.45%	5.45%	
# 4 INFLATION ONLY	4.70%	4.70%	
CUSTOMER GROWTH	0.7500%	0.7500%] FOR INFORMATIONAL PURPOSES

ACCOUNT	TOTAL COMBINED BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS APPLIED
ADMINISTRATIVE & GENERAL				
920 Payroll-trended	47,667	50,050	52,553	1
Other trended	0	0	0	4
Other not trended	0	0	0	
Total	47,667	50,050	52,553	
921 Payroll-trended	0	0	0	1
Other trended	(2,097)	(2,211)	(2,332)	3
Other not trended	22,262	23,308	24,404	4
Total	20,165	21,097	22,072	
922 Payroll-trended	200,879	210,923	221,469	1
Other trended	48,090	50,711	53,475	3
Other not trended	45,372	47,504	49,737	4
Total	279,575	293,630	308,393	
923 Payroll-trended	0	0	0	
Other trended	23,511	24,616	25,773	4
Other not trended	0	0	0	
Total	23,511	24,616	25,773	
924 Payroll-trended	0	0	0	
Other not trended	0	0	0	
Other not trended	46,209	48,381	50,655	4
Total	46,209	48,381	50,655	
925 Payroll-trended	0	0	0	
Other trended	2,514	2,651	2,795	3
Other not trended	0	0	0	
Total	2,514	2,651	2,795	
SUB-TOTAL	\$419,641	\$440,426	\$462,241	

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SOUTH FLORIDA NATURAL GAS COMPANY
O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

ATTACHMENT 2A
APRIL 12, 1991

COMPANY TREND RATES:	BASE YEAR + 1 12/31/90	PROJECTED TEST YEAR 12/31/91	
# 1 PAYROLL ONLY	5.00%	5.00%	
# 2 CUST GRWTH X PAY	5.75%	5.75%	
# 3 CUST GRWTH X INFL	5.45%	5.45%	
# 4 INFLATION ONLY	4.70%	4.70%	
CUSTOMER GROWTH	0.7500%	0.7500%) FOR INFORMATIONAL PURPOSES

ACCOUNT	TOTAL COMBINED BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS APPLIED
ADMINISTRATIVE & GENERAL				
926 Payroll-trended	0	0	0	1
Other trended	0	0	0	3
Other not trended	64,054	74,531	83,085	
Total	64,054	74,531	83,085	
928 Payroll-trended	0	0	0	
Other trended	0	0	0	
Other not trended	0	0	23,445	
Total	0	0	23,445	
930 Payroll-trended	0	0	0	
Other trended	5,235	5,520	5,821	3
Other not trended	0	0	0	
Total	5,235	5,520	5,821	
931 Payroll-trended	0	0	0	
Other not trended	13,414	14,044	14,705	4
Other not trended	0	0	0	
Total	9,422	9,657	9,124	
932 Payroll-trended	0	0	0	1
Other trended	0	0	0	4
Other not trended	0	0	0	
Total	0	0	0	
TOTAL A & G EXP	498,352	530,134	583,716	
TOTAL O&M EXPENSES	\$699,297	\$742,284	\$809,605	

SOUTH FLORIDA NATURAL GAS
DOCKET NO. 900623-GU
COST OF CAPITAL - 13 MONTH AVERAGE
TEST YEAR ENDED 12/31/91
STAFF POSITION

Attachment 3

CAPITAL COMPONENT	COMPANY ADJUSTED	STAFF ADJUSTMENTS		EQUITY ADJUSTMENT	TOTAL ADJUSTED	RATIO	% COST RATE	% WEIGHTED COST
		SPECIFIC	PRO RATA					
COMMON EQUITY	836,081	0	(196,921)	(100,204)	538,956	41.45%	13.00	5.3881%
LONG-TERM DEBT	349,932	0	(82,419)	70,964	338,477	26.03%	12.56	3.2693%
SHORT-TERM DEBT	144,184	0	(33,959)	29,240	139,465	10.73%	10.25	1.0993%
CUSTOMER DEPOSITS	122,331	0	(28,812)	0	93,519	7.19%	8.02	0.5768%
DEFERRED TAXES	0	27,780	(6,543)	0	21,237	1.63%	0.00	0.0000%
TAX CREDITS - 0 COST	0	220,685	(51,978)	0	168,707	12.97%	0.00	0.0000%
TOTAL	1,452,528	248,465	(400,633)	0	1,300,360	100.00%		10.3335%

OVERALL RATE OF RETURN 10.33%
EQUITY RATIO 53.00%

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SOUTH FLORIDA NATURAL GAS COMPANY
 DOCKET NO. 900623-GU
 NET OPERATING INCOME MULTIPLIER
 FYE 12/31/89

ATTACHMENT 4
 APRIL 12, 1991

DESCRIPTION	COMPANY		STAFF	
	TAXABLE REVENUES	NONTAXABLE REVENUES	TAXABLE REVENUES	NONTAXABL REVENUES
REVENUE REQUIREMENT	100.0000%	100.0000%	100.0000%	100.0000%
GROSS RECEIPTS TAX RATE	1.5000%	1.5000%	0.0000%	0.0000%
REGULATORY ASSESSMENT FEE	0.3750%	0.3750%	0.3750%	0.3750%
NET BEFORE INCOME TAXES	98.1250%	98.1250%	99.6250%	99.6250%
STATE INCOME TAX RATE	5.5000%		5.5000%	
STATE INCOME TAX	5.3969%		5.4794%	
NET BEFORE FEDERAL INCOME TAXES	92.7281%		94.1456%	
FEDERAL INCOME TAX RATE	34.0000%		34.0000%	
FEDERAL INCOME TAXES	31.5276%		32.0095%	
REVENUE EXPANSION FACTOR	61.2006%		62.1361%	
NET OPERATING INCOME MULTIPLIER	1.6340%	1.0191%	1.6094%	1.0038%

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SOUTH FLORIDA NATURAL GAS COMPANY
DOCKET NO. 900623-GU
COMPARATIVE DEFICIENCY CALCULATIONS
PYE 12/31/91

ATTACHMENT 5

	COMPANY	STAFF
RATE-BASE (AVERAGE)	\$1,452,528	\$1,300,360
RATE OF RETURN	X 12.8900%	X 10.3300%
REQUIRED NOI	\$187,231	\$134,327
LESS: ADJUSTED N.O.I.	0	0
N.O.I. DEFICIENCY	187,231	134,327
EXPANSION FACTOR	X 1.634	1.6094
REVENUE DEFICIENCY SUBJECT TO INCOME TAX	<u>\$305,935</u>	<u>\$216,186</u>
Operating Revenues	\$867,906	\$871,476
Operating Expenses:		
Operation & Maintenance	883,702	809,606
Depreciation & Amortization	88,410	91,980
Taxes Other Than Income Taxes	95,802	82,531
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	<u>1,067,914</u>	<u>984,117</u>
ACHIEVED NOI	(\$200,008)	(\$112,641)
NET BEFORE INCOME TAX FACTOR	X 98.1250% **	1.0038 **
REVENUE DEFICIENCY NOT SUBJECT TO INCOME TAX	<u>203,830</u>	<u>113,069</u>
TOTAL REVENUE DEFICIENCY	<u>\$509,765</u>	<u>\$329,255</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 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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ATTACHMENT 6

COST OF SERVICE SUMMARY

PROPOSED RATE DESIGN

COMPANY NAME: SOUTH FLORIDA

DOCKET NO. 900623-GU

	<u>TOTAL</u>	<u>RESIDENTIAL</u>	<u>COMMERCIAL</u>			<u>INTERRUPT</u>
<u>PRESENT RATES (projected last year)</u>						
GAS SALES (due to growth)	831,620	554,234	236,583	0	0	40,803
OTHER OPERATING REVENUE	8,624	5,174	3,450	0	0	0
TOTAL	840,244	559,408	240,033	0	0	40,803
RATE OF RETURN	-8.62%	-17.54%	6.87%	0.00%	0.00%	46.51%
INDEX	1.00	2.03	-0.80	0.00	0.00	-5.39
<u>PROPOSED RATES</u>						
GAS SALES	1,140,694	799,178	300,713	0	0	40,803
OTHER OPERATING REVENUE	28,805	17,283	11,522	0	0	0
TOTAL	1,169,499	816,461	312,235	0	0	40,803
TOTAL REVENUE INCREASE	329,255	257,052	72,202	0	0	0
PERCENT INCREASE	39.19%	45.95%	30.08%	0.00%	0.00%	0.00%
		58.78	58.78			58.78
RATE OF RETURN	10.33%	7.15%	16.06%	0.00%	0.00%	29.03%
INDEX	1.00	0.69	1.56	0.00	0.00	2.81

COST OF SERVICE SUMMARY
 CALCULATION OF PROPOSED RATES

ATTACHMENT 6

	TOTAL	RESIDENTIAL	COMMERCIAL			REVENUE
PROPOSED TOTAL TARGET REVENUES	1,169,499	816,461	312,235	0	0	40,800
LESS: OTHER OPERATING REVENUE	28,805	17,283	11,522	0	0	0
LESS: CUSTOMER CHARGE REVENUES						
PROPOSED CUSTOMER CHARGES		\$7.00	\$12.00	\$0.00	\$0.00	\$3,400.00
TIMES: NUMBER OF BILLS	41,776	38,419	3,345	0	0	12
EQUALS: CUSTOMER CHARGE REVENUES	349,873	268,933	40,140	0	0	40,800
LESS: OTHER NON-THERM-RATE REVENUES						
EQUALS: PER-THERM TARGET REVENUES	790,621	530,245	260,573	0	0	3
DIVIDED BY: NUMBER OF THERMS	3,265,618	935,928	1,108,146	0	0	1,221,544
EQUALS: PER-THERM RATES(UNRNDED)		0.566544	0.235143	0.000000	0.000000	0.000002
PER-THERM RATES(RNDED)		0.56654	0.23514	0.00000	0.00000	0.00000
PER-THERM-RATE REVENUES(RNDED RATES)	790,810	530,241	260,569	0	0	0

SUMMARY: PROPOSED TARIFF RATES

CUSTOMER CHARGES		\$7.00	\$12.00	\$0.00	\$0.00	\$3,400
ENERGY CHARGES						0.00
NON-GAS (CENTS PER THERM)		56.654	23.514	0.000	0.000	0.00
PURCHASED GAS ADJUSTMENT		33.210	33.210	0.000	0.000	33,210
TOTAL (INCLUDING PGA)		89.864	56.724	0.000	0.000	33,210

SUMMARY: PRESENT TARIFF RATES

CUSTOMER CHARGES		\$6.00	\$8.00	\$0.00	\$0.00	\$3,462.00
ENERGY CHARGES						0.00
NON-GAS (CENTS PER THERM)		35.490	19.260	0.00	0.00	0.00
PURCHASED GAS ADJUSTMENT		33.210	33.210	0.000	0.000	33,210
TOTAL (INCLUDING PGA)		68.700	52.470	0.000	0.000	33,210

SUMMARY: OTHER OPERATING REVENUE

	PRESENT		PROPOSED	
	CHARGE	REVENUE	CHARGE	REVENUE
RESIDENTIAL CONNECTION / RECONNECTION	\$7.00	\$4,939.00	\$20.00	\$14,120.00
COMMERCIAL CONNECTION / RECONNECTION	\$7.00	\$3,295.00	\$30.00	\$14,100.00
CHANGE OF ACCOUNT	\$0.00	\$0.00	\$10.00	\$0.00
BILL COLLECTION IN LIEU OF DISCONNECTION	\$0.00	\$0.00	\$10.00	\$0.00
RETURNED CHECK CHARGE	\$10.00	\$390.00	\$15.00	\$685.00

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SCHEDULE - A (COST OF SERVICE)
 CLASSIFICATION OF RATE BASE
 (Page 1 of 2:PLANT)

ATTACHMENT 6

	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
LOCAL STORAGE PLANT	0		0		100% capacity
INTANGIBLE PLANT:	185205		185205		"
PRODUCTION PLANT	0		0		"
DISTRIBUTION PLANT:					
374 Land and Land Rights	14		14		"
375 Structures and Improvements	2790		2790		"
376 Mains	945196		945196		"
377 Comp.Sta.Eq.	0		0		"
378 Meas.& Reg.Sta.Eq.-Gen	8035		8035		"
379 Meas.& Reg.Sta.Eq.-CG	11744		11744		"
380 Services	557401	557401			100% customer
381-382 Meters	290105	290105			"
383-384 House Regulators	39768	39768			"
385 Industrial Meas.& Reg.Eq.	10336		10336		100% capacity
386 Property on Customer Premises	0	0	0	0	ac 374-385
387 Other Equipment	2248	1069	1179	0	ac 374-386
Total Distribution Plant	1867637	888343	979294	0	1867637
GENERAL PLANT:	83436	41718	41718		50% customer,50%, capacity
PLANT ACQUISITIONS:	0		0		100% capacity
GAS PLANT FOR FUTURE USE:	0		0		"
CWIP:	5465	2599	2866	0	dist.plant
TOTAL PLANT	2141743	932661	1209082	0	2141743 checksum

SCHEDULE - A (COST OF SERVICE)
CLASSIFICATION OF RATE BASE
(Page 2 of 2: ACCUMULATED DEPRECIATION)

ATTACHMENT 6

	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
LOCAL STORAGE PLANT:	0	0	0	0	related plant
INTANGIBLE PLANT:	122834	0	122834	0	rel.plant account
PRODUCTION PLANT	0		0		"
DISTRIBUTION PLANT:					
375 Structures and Improvements	1948	0	1948	0	"
376 Mains	472051	0	472051	0	"
377 Compressor Sta. Eq.	0	0	0	0	"
378 Meas.& Reg.Sta. Eq.-Gen	4767	0	4767	0	"
379 Meas.& Reg.Sta. Eq.-CG	7646	0	7646	0	"
380 Services	234343	234343	0	0	"
381-382 Meters	132743	132743	0	0	"
383-384 House Regulators	14385	14385	0	0	"
385 Indust.Meas.& Reg.Sta.Eq.	9157	0	9157	0	"
386 Property on Customer Premises	0	0	0	0	"
387 Other Equipment	1798	855	943	0	"
Total A.D. on Dist. Plant	878838	382326	496512	0	878838 checksum
GENERAL PLANT:	38341	19171	19171	0	general plant
PLANT ACQUISITIONS:	0	0	0	0	plant acquisitions
RETIREMENT WORK IN PROGRESS:	0	0	0	0	distribution plant
TOTAL ACCUMULATED DEPRECIATION	1040013	401497	638516	0	1040013 checksum
NET PLANT (Plant less Accum.Dep.)	1101730	531164	570566	0	1101730 checksum
less: CUSTOMER ADVANCES	-41319	-20660	-20660		50% cust 50% cap
plus: WORKING CAPITAL	239949	194695	42734	2520	oper. and maint. exp.
equals: TOTAL RATE BASE	1300360	705200	592640	2520	1300360 checksum

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SCHEDULE - B (COST OF SERVICE)
CLASSIFICATION OF EXPENSES
(Page 1 of 2)

ATTACHMENT 6

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:					
870 Operation Supervision & Eng.	14881	14580	301	0	ac 871-879
871 Dist.Load Dispatch	0		0		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	305	113	192	0	ac376+ac380
875 Meas.& Reg. Sta.Eq.-Gen	0	0	0	0	ac 378
876 Meas.& Reg. Sta.Eq.-Ind.	174	0	174	0	ac 385
877 Meas.& Reg. Sta.Eq.-CG	0	0	0	0	ac 379
878 Meter and House Reg.	17630	17630	0	0	ac381+ac383
879 Customer Instal.	0	0	0	0	ac 386
880 Other Expenses	9052	6271	2781	0	ac 387
881 Rents	4035		4035		100% capacity
885 Maintenance Supervision	0	0	0	0	ac886-894
886 Maint. of Struct. and Improv.	0	0	0	0	ac375
887 Maintenance of Mains	22613	0	22613	0	ac376
888 Maint. of Comp.Sta.Eq.	0	0	0	0	ac 377
889 Maint. of Meas.& Reg. Sta.Eq.-G	0	0	0	0	ac 378
890 Maint. of Meas.& Reg. Sta.Eq.-I	0	0	0	0	ac 385
891 Maint. of Meas.& Reg.Sta.Eq.-CG	69	0	69	0	ac 379
892 Maintenance of Services	27523	27523	0	0	ac 380
893 Maint. of Meters and House Reg.	8588	8588	0	0	ac381-383
894 Maint. of Other Equipment	26090	16025	10065	0	ac387
Total Distribution Expenses	130960	90730	40230	0	130960 che
CUSTOMER ACCOUNTS:					
901 Supervision	63846	63846			100% customer
902 Meter-Reading Expense	14804	14804			"
903 Records and Collection Exp.	5788	5788			"
904 Uncollectible Accounts	2372			2372	100% commodity
905 Misc. Expenses	0	0			100% customer
Total Customer Accounts	86810	84438	0	2372	
(907-910) CUSTOMER SERV.& INFO. EXP.	0	0			"
(911-916) SALES EXPENSE	8117	8117			"
(932) MAINT. OF GEN. PLANT	0	0	0	0	general plant
(920-931) ADMINISTRATION AND GENERAL	583717	473630	103958	6130	0 O&M excl. A&G
TOTAL O&M EXPENSE	809604	656915	144187	8502	809604 che

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SCHEDULE - B (COST OF SERVICE)
CLASSIFICATION OF EXPENSES
(Page 2 of 2)

ATTACHMENT 6

DEPRECIATION AND AMORTIZATION EXPENSE:	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE	CLASSIFIER
Depreciation Expense	70776	34122	36654	0		net plant
Amort. of Other Gas Plant	0		0			100% capacity
Amort. of Property Loss	21204		21204			100% capacity
Amort. of Limited-term Inv.	0	0	0	0		intangible plan
Amort. of Acquisition Adj.	0	0	0	0		intan/dist/gen
Amort. of Conversion Costs	0			0		100% commodity
Total Deprec. and Amort. Expense	91980	34122	57858	0	0	91980 che
TAXES OTHER THAN INCOME TAXES:						
Revenue Related	5023				5023	100% revenue
Other	47679	22987	24692	0		net plant
Total Taxes other than Income Taxes	52702	22987	24692	0	5023	
REV.CRDT TO COS(NEG.OF OTHR OPR.REV)	-28805	-28805				100% customer
RETURN (REQUIRED NOI)	134327	72847	61220	260		rate base
INCOME TAXES	80886	43865	36864	157	0	return(noi)
TOTAL OVERALL COST OF SERVICE	1140694	801932	324820	8919	5023	1140694 che

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SCHEDULE - C (COST OF SERVICE)

ATTACHMENT 6

CUSTOMER COSTS	TOTAL RESIDENTIAL COMMERCIAL			INTERRUPT		
No. of Customers	3481	3202	279	0	0	1
Weighting	NA	1	2	0	0	22
Weighted No. of Customers	3781	3202	558	0	0	22
Allocation Factors	1	0.846737046	0.1474451	0	0	0.005818
CAPACITY COSTS						
Peak & Avg. Month Sales Vol.(therms)	638267	224923	223951	0	0	189393
Allocation Factors	1	0.352396410	0.35087353	0	0	0.296730
Direct Allocation	638267	303834	302520			31913
COMMODITY COSTS	1	0.476028848	0.47397169			0.049999
Annual Sales Vol.(therms)	3265618	935928	1108146	0	0	1221544
Allocation Factors	1	0.286600576	0.33933730	0	0	0.374062
REVENUE-RELATED COSTS						
Tax on Cust,Cap,& Commod.	4259	3154	992	0	0	112
Allocation Factors	1	0.740671744	0.23293996	0	0	0.026388

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SCHEDULE - D (COST OF SERVICE)
 ALLOCATION OF RATE BASE TO CUSTOMER CLASSES

ATTACHMENT 6

RATE BASE BY CUSTOMER CLASS	TOTAL RESIDENTIAL COMMERCIAL			INTERRUPT		
DIRECT AND SPECIAL ASSIGNMENTS:						
Customer						
Meters	157362	133244	23202	0	0	916
House Regulators	25383	25383	0	0	0	0
Services	323058	273545	47633	0	0	1880
All Other	199397	168837	29400	0	0	1160
Total	705200	601009	100235	0	0	3955
Capacity						
Industrial Meas.& Reg. Sta. Eq.	1179	0	0	0	0	1179
Meas.&Reg.Sta.Eq.-Gen.	3268	1556	1549	0	0	163
Mains	473145	225231	224257	0	0	23657
All Other	115048	54766	54530	0	0	5752
Total	592640	281553	280336	0	0	30752
Commodity						
Account #	0	0	0	0	0	0
Account #	0	0	0	0	0	0
Account #	0	0	0	0	0	0
All Other	2520	722	855	0	0	943
Total	2520	722	855	0	0	943
TOTAL	1300360	883284	381426	0	0	35650

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SCHEDULE - E (COST OF SERVICE)
ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSES
(Page 1 of 2)

ATTACHMENT 6

	TOTAL RESIDENTIAL COMMERCIAL				INTERRUPT	
Customer	0	0	0	0	0	0
Capacity	0	0	0	0	0	0
Commodity	0	0	0	0	0	0
Revenue	0	0	0	0	0	0
Total	0	0	0	0	0	0
OPERATIONS AND MAINTENANCE EXPENSE:						
DIRECT AND SPECIAL ASSIGNMENTS:						
Customer						
878 Meters and House Regulators	17630	14928	2599	0	0	103
893 Maint. of Meters & House Reg.	8588	7272	1266	0	0	50
874 Mains & Services	113	96	17	0	0	1
892 Maint. of Services	27523	23305	4058	0	0	160
All Other	603061	510634	88918	0	0	3509
Total	656915	556235	96859	0	0	3822
Capacity						
876 Measuring & Reg. Sta. Eq.- I	174	0	0	0	0	174
890 Maint. of Meas.& Reg.Sta.Eq.-I	0	0	0	0	0	0
874 Mains and Services	192	91	91	0	0	10
887 Maint. of Mains	22613	10764	10718	0	0	1131
All Other	121208	57699	57449	0	0	6060
Total	144187	68554	68258	0	0	7375
Commodity						
Account #	0	0	0	0	0	0
Account #	0	0	0	0	0	0
Account #	0	0	0	0	0	0
All Other	8502	2437	2885	0	0	3180
Total	8502	2437	2885	0	0	3180
TOTAL O&M	809604	627226	168002	0	0	14377
DEPRECIATION EXPENSE:						
Customer	34122	28893	5031	0	0	199
Capacity	36654	17448	17373	0	0	1833
Total	70776	46341	22404	0	0	2031
AMORT. OF GAS PLANT:						
Capacity	0	0	0	0	0	0
AMORT. OF PROPERTY LOSS:						
Capacity	21204	7472	7440	0	0	6292
AMORT OF LIMITED TERM INVEST.						
Capacity	0	0	0	0	0	0
AMORT. OF ACQUISITION ADJ.:						
Customer	0	0	0	0	0	0
Capacity	0	0	0	0	0	0
Total	0	0	0	0	0	0
AMORT. OF CONVERSION COSTS:						
Commodity	0	0	0	0	0	0

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SCHEDULE - E (COST OF SERVICE)
 ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSES
 (Page 2 of 2)

ATTACHMENT 6

	TOTAL RESIDENTIAL COMMERCIAL			INTERRUPT		
TAXES OTHER THAN INCOME TAXES:						
Customer	22987	19464	3389	0	0	134
Capacity	24692	11754	11703	0	0	1235
Subtotal	47679	31218	15093	0	0	1368
Revenue	5023	3720	1170	0	0	133
Total	52702	34938	16263	0	0	1501
RETURN (NOI)						
Customer	72847	62084	10354	0	0	409
Capacity	61220	29084	28959	0	0	3177
Commodity	260	75	88	0	0	97
Total	134327	91243	39401	0	0	3683
INCOME TAXES						
Customer	43865	37384	6235	0	0	246
Capacity	36864	17513	17438	0	0	1913
Commodity	157	45	53	0	0	59
Total	80886	54943	23726	0	0	2218
REVENUE CREDITED TO COS:						
Customer	-28805	-17283	-11522	0	0	0
TOTAL COST OF SERVICE:						
Customer	801932	686777	110346	0	0	4809
Capacity	324820	151827	151171	0	0	21823
Commodity	8919	2556	3026	0	0	3336
Subtotal	1135671	841159	264543	0	0	29968
Revenue	5023	3720	1170	0	0	133
Total	1140694	844880	265713	0	0	30101

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SCHEDULE - F (COST OF SERVICE)
 DERIVATION OF REVENUE DEFICIENCY

ATTACHMENT 6

COST OF SERVICE BY CUSTOMER CLASS	TOTAL RESIDENTIAL COMMERCIAL			INTERRUPT		
CUSTOMER COSTS	801,932	686,777	110,346	0	0	4,809
CAPACITY COSTS	324,820	151,827	151,171	0	0	21,823
COMMODITY COSTS	8,919	2,556	3,026	0	0	3,336
REVENUE COSTS	5,023	3,720	1,170	0	0	133
TOTAL	1,140,694	844,880	265,713	0	0	30,101
less:REVENUE AT PRESENT RATES (in the projected test year)	844,284	562,674	240,186			41,424
	831,620	554,234	236,583	0	0	40,803
equals: GAS SALES REVENUE DEFICIENCY	309,074	290,646	29,130	0	0	(10,702)
plus:DEFICIENCY IN OTHER OPERATING REV.	20,181	12,109	8,072	0	0	0
equals:TOTAL BASE-REVENUE DEFICIENCY	329,255	302,754	37,202	0	0	(10,702)
=====						
UNIT COSTS:						
Customer	19.195999	17.875965	32.988405	0.000000	0.000000	400.762443
Capacity	0.508910	0.675016	0.675016	0.000000	0.000000	0.115227
Commodity	0.002731	0.002731	0.002731	0.000000	0.000000	0.002731

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SCHEDULE - G (COST OF SERVICE)
 RATE OF RETURN BY CUSTOMER CLASS
 (Page 1 of 2:PRESENT RATES)

ATTACHMENT 6

	TOTAL RESIDENTIAL COMMERCIAL			INTERRUPT		
REVENUES: (projected test year)						
Gas Sales (due to growth)	831,620	554,234	236,583	0	0	40,803
Other Operating Revenue	8,624	5,174	3,450	0	0	0
Total	840,244	559,408	240,033	0	0	40,803
EXPENSES:						
Purchased Gas Cost	0	0	0	0	0	0
O&M Expenses	809,604	627,226	168,002	0	0	14,377
Depreciation Expenses	70,776	46,341	22,404	0	0	2,031
Amortization Expenses	21,204	7,472	7,440	0	0	6,292
Taxes Other Than Income--Fixed	47,679	31,218	15,093	0	0	1,368
Taxes Other Than Income--Revenue	3,119	2,078	887	0	0	153
Total Expes excl. Income Taxes	952,382	714,335	213,825	0	0	24,221
INCOME TAXES:						
	0	0	0	0	0	0
NET OPERATING INCOME:	(112,138)	(154,927)	26,208	0	0	16,581
=====						
RATE BASE:	1,300,360	883,284	381,426	0	0	35,650
RATE OF RETURN	-0.086236	-0.175398	0.068709	0.000000	0.000000	0.465118
=====						

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SCHEDULE - G (COST OF SERVICE)
 RATE OF RETURN BY CUSTOMER CLASS
 (Page 2 of 2: PROPOSED RATES)

ATTACHMENT 6

	TOTAL RESIDENTIAL COMMERCIAL			INTERRUPT		
REVENUES:						
Gas Sales	1,140,694	799,178	300,713	0	0	40,800
Other Operating Revenue	28,805	17,283	11,522	0	0	0
Total	1,169,499	816,461	312,235	0	0	40,800
EXPENSES:						
Purchased Gas Cost	0	0	0	0	0	0
O&M Expenses	809,604	627,226	168,002	0	0	14,377
Depreciation Expenses	70,776	46,341	22,404	0	0	2,031
Amortization Expenses	21,204	7,472	7,440	0	0	6,292
Taxes Other Than Income--Fixed	47,679	31,218	15,093	0	0	1,368
Taxes Other Than Income--Revenue	5,023	2,997	1,128	0	0	153
Total Expes excl. Income Taxes	954,286	715,254	214,066	0	0	24,221
PRE TAX NOI:	215,213	101,207	98,169	0	0	16,581
INCOME TAXES:	80,886	38,038	36,896	0	0	6,232
NET OPERATING INCOME:	134,327	63,169	61,273	0	0	10,349
=====						
RATE BASE:	1,300,360	883,284	381,426	0	0	35,650
RATE OF RETURN	0.103300	0.071517	0.160643	0.000000	0.000000	0.290308
.....						

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SOUTH FLORIDA NATURAL GAS CO.
 COST OF SERVICE SUMMARY
 RATE COMPARISON

ATTACHMENT 6

RATE SCHEDULE: RESIDENTIAL

PRESENT RATES

Customer Charge
 6.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	35.49

PROPOSED RATES

Customer Charge
 7.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	56.654

GAS COST CENTS/THERM 33.21
 THERM USAGE INCREMENT 10

therm usage	monthly bill		monthly bill		PROPOSED percent increase		Dollar Increase
	w/o fuel	with fuel	w/o fuel	with fuel	w/o fuel	with fuel	
0	6.00	6.00	7.00	7.00	16.67	16.67	1.00
10	9.55	12.87	12.67	15.99	32.64	24.21	3.12
20	13.10	19.74	18.33	24.97	39.95	26.51	5.23
30	16.65	26.61	24.00	33.96	44.15	27.62	7.35
40	20.20	33.48	29.66	42.95	46.87	28.27	9.47
50	23.75	40.35	35.33	51.93	48.78	28.70	11.58
60	27.29	47.22	40.99	60.92	50.19	29.01	13.70
70	30.84	54.09	46.66	69.90	51.28	29.24	15.81
80	34.39	60.96	52.32	78.89	52.14	29.41	17.93
90	37.94	67.83	57.99	87.88	52.84	29.56	20.05
100	41.49	74.70	63.65	96.86	53.42	29.67	22.16
110	45.04	81.57	69.32	105.85	53.91	29.77	24.28
120	48.59	88.44	74.98	114.84	54.33	29.85	26.40
130	52.14	95.31	80.65	123.82	54.69	29.92	28.51
140	55.69	102.18	86.32	132.81	55.00	29.98	30.63
150	59.24	109.05	91.98	141.80	55.28	30.03	32.75
160	62.78	115.92	97.65	150.78	55.53	30.07	34.86
170	66.33	122.79	103.31	159.77	55.75	30.12	36.98
180	69.88	129.66	108.98	168.76	55.94	30.15	39.10
190	73.43	136.53	114.64	177.74	56.12	30.19	41.21

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SOUTH FLORIDA NATURAL GAS CO.
 COST OF SERVICE SUMMARY
 RATE COMPARISON

ATTACHMENT 6

RATE SCHEDULE: COMMERCIAL

PRESENT RATES

Customer Charge
 8.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	19.26

PROPOSED RATES

Customer Charge
 12.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	23.514

GAS COST CENTS/THERM 33.21
 THERM USAGE INCREMENT 50

therm usage	PRESENT RATES		PROPOSED RATES		PROPOSED percent increase w/o fuel	percent increase with fuel	Dollar Increase
	monthly bill w/o fuel	monthly bill with fuel	monthly bill w/o fuel	monthly bill with fuel			
0	8.00	8.00	12.00	12.00	50.00	50.00	4.00
50	17.63	34.24	23.76	40.36	34.75	17.90	6.13
100	27.26	60.47	35.51	68.72	30.28	13.65	8.25
150	36.89	86.71	47.27	97.09	28.14	11.97	10.38
200	46.52	112.94	59.03	125.45	26.89	11.07	12.51
250	56.15	139.18	70.79	153.81	26.06	10.52	14.63
300	65.78	165.41	82.54	182.17	25.48	10.13	16.76
350	75.41	191.65	94.30	210.53	25.05	9.86	18.89
400	85.04	217.88	106.06	238.90	24.71	9.65	21.02
450	94.67	244.12	117.81	267.26	24.45	9.48	23.14
500	104.30	270.35	129.57	295.62	24.23	9.35	25.27
550	113.93	296.59	141.33	323.98	24.05	9.24	27.40
600	123.56	322.82	153.08	352.34	23.89	9.15	29.52
650	133.19	349.06	164.84	380.71	23.76	9.07	31.65
700	142.82	375.29	176.60	409.07	23.65	9.00	33.78
750	152.45	401.53	188.36	437.43	23.55	8.94	35.90
800	162.08	427.76	200.11	465.79	23.46	8.89	38.03
850	171.71	454.00	211.87	494.15	23.39	8.85	40.16
900	181.34	480.23	223.63	522.52	23.32	8.81	42.29
950	190.97	506.47	235.38	550.88	23.26	8.77	44.41

SOUTH FLORIDA NATURAL GAS CO.
 COST OF SERVICE SUMMARY
 RATE COMPARISON

ATTACHMENT 6

RATE SCHEDULE: INTERRUPTIBLE

PRESENT RATES

Customer Charge
 3452.00

Energy Charge

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

PROPOSED RATES

Customer Charge
 3400.00

Energy Charge

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

GAS COST CENTS/THERM 33.21
 THERM USAGE INCREMENT 50000

therm usage	monthly bill w/o fuel	monthly bill with fuel	monthly bill w/o fuel	monthly bill with fuel	PROPOSED		Dollar Increase
					percent increase w/o fuel	percent increase with fuel	
0	3,452.00	3,452.00	3,400.00	3,400.00	(1.51)	(1.51)	-52.00
50000	3,452.00	20,057.00	3,400.00	20,005.00	(1.51)	(0.26)	-52.00
100000	3,452.00	36,662.00	3,400.00	36,610.00	(1.51)	(0.14)	-52.00
150000	3,452.00	53,267.00	3,400.00	53,215.00	(1.51)	(0.10)	-52.00
200000	3,452.00	69,872.00	3,400.00	69,820.00	(1.51)	(0.07)	-52.00
250000	3,452.00	86,477.00	3,400.00	86,425.00	(1.51)	(0.06)	-52.00
300000	3,452.00	103,082.00	3,400.00	103,030.00	(1.51)	(0.05)	-52.00
350000	3,452.00	119,687.00	3,400.00	119,635.00	(1.51)	(0.04)	-52.00
400000	3,452.00	136,292.00	3,400.00	136,240.00	(1.51)	(0.04)	-52.00
450000	3,452.00	152,897.00	3,400.00	152,845.00	(1.51)	(0.03)	-52.00
500000	3,452.00	169,502.00	3,400.00	169,450.00	(1.51)	(0.03)	-52.00
550000	3,452.00	186,107.00	3,400.00	186,055.00	(1.51)	(0.03)	-52.00
600000	3,452.00	202,712.00	3,400.00	202,660.00	(1.51)	(0.03)	-52.00
650000	3,452.00	219,317.00	3,400.00	219,265.00	(1.51)	(0.02)	-52.00
700000	3,452.00	235,922.00	3,400.00	235,870.00	(1.51)	(0.02)	-52.00
750000	3,452.00	252,527.00	3,400.00	252,475.00	(1.51)	(0.02)	-52.00
800000	3,452.00	269,132.00	3,400.00	269,080.00	(1.51)	(0.02)	-52.00
850000	3,452.00	285,737.00	3,400.00	285,685.00	(1.51)	(0.02)	-52.00
900000	3,452.00	302,342.00	3,400.00	302,290.00	(1.51)	(0.02)	-52.00
950000	3,452.00	318,947.00	3,400.00	318,895.00	(1.51)	(0.02)	-52.00

SOUTH FLORIDA NATURAL GAS COMPANY
RATE COMPARISON

ATTACHMENT 6

<u>RATE SCHEDULE</u>	<u>PRESENT RATE</u>	<u>INTERIM</u>	<u>INTERIM</u>	<u>FINAL</u>	<u>FINAL RATE INCREASE</u>	
		<u>RATE INCREASE</u>	<u>PROPOSED RATE</u>	<u>PROPOSED RATE</u>	<u>OVER INTERIM RATE</u>	<u>OVER BASE RATE</u>
<u>RESIDENTIAL</u>						
CUSTOMER CHARGE	\$6.00	0	\$6.00	\$7.00	\$1.00	\$1.00
ENERGY CHARGE (cents/therm)	35.4900	23.1830	58.6730	56.6540	-2.0190	21.1640
<u>COMMERCIAL</u>						
CUSTOMER CHARGE	\$8.00	0	\$8.00	\$12.00	\$4.00	\$4.00
ENERGY CHARGE (cents/therm)	19.2600	8.1353	27.3953	23.5140	-3.8813	4.2540
<u>INTERRUPTIBLE</u>						
CUSTOMER CHARGE	\$3,452.00	\$1,275.92	\$4,727.92	\$3,400.00	(\$1,327.92)	(\$52.00)
ENERGY CHARGE (cents/therm)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

RATE COMPARISON
REGULATED NATURAL GAS UTILITIES

RATE SCHEDULE	CFG	CGC	FPU	IGC	MGC	PBC	PGS	PCG	SJG	SFG	WFG
RESIDENTIAL											
Customer Charge	\$6.50	\$6.00	\$8.00	\$5.00	\$6.00	\$5.00	\$7.00	\$5.00	\$3.00	\$6.00	\$6.00
Energy Charge cents/therm	39.428	35.244	29.540	6.632	34.170	36.480	32.594	36.228	1.970	35.490	26.484
COMMERCIAL											
Customer Charge	\$15.00	\$12.00	\$10.00	\$10.00	\$12.00	\$10.00	\$17.00	\$10.00	\$5.00	\$8.00	\$15.00
Energy Charge cents/therm	23.335	17.770	20.672	6.166	19.960	28.720	23.854	22.277	2.360	19.260	12.928
COMMERCIAL LARGE VOLUME 1											
Customer Charge	\$20.00	-	-	-	-	-	\$26.00	\$10.00	-	-	-
Energy Charge cents/therm	13.634	-	-	-	-	-	18.154	17.201	-	-	-
COMMERCIAL LARGE VOLUME 2											
Customer Charge	-	-	-	-	-	-	\$75.00	-	-	-	-
Energy Charge cents/therm	-	-	-	-	-	-	13.106	-	-	-	-
INDUSTRIAL											
Customer Charge	\$40.00	\$12.00	\$30.00	\$10.00	\$12.00	\$25.00	-	\$22.00	\$20.00	\$8.00	\$50.00
Energy Charge cents/therm	6.764	17.770	13.961	6.166	19.960	29.560	-	16.829	4.490	19.260	4.990
SMALL INTERRUPTIBLE											
Customer Charge	-	-	-	-	-	-	\$150.00	-	-	-	-
Energy Charge cents/therm	-	-	-	-	-	-	4.463	-	-	-	-
INTERRUPTIBLE											
Customer Charge	\$350.00	\$36.00	\$160.00	-	\$200.00	-	\$225.00	\$35.00	\$360.00	\$3,452.00	\$612.00
Energy Charge cents/therm	3.747	11.752	5.186	-	13.250	-	3.672	4.531	4.210	0.000	2.551
LARGE INTERRUPTIBLE											
Customer Charge	-	-	\$1,000.00	\$4,500.00	\$20.00	-	\$225.00	-	\$1,000.00	-	-
Energy Charge cents/therm	-	-	0.965	4.520	7.500	-	1.09	-	4.850	-	-
TRANSPORTATION SERVICE											
Customer Charge	**	-	*	-	-	-	**	-	\$1,000.00	-	\$50.00
Energy Charge cents/therm	**	-	*	-	-	-	**	-	4.850	-	4.990

CFG=Central Florida Gas Co.
CGC=City Gas Company of Florida
FPU=Florida Public Utilities

IGC=Indiantown Gas Company
MGC=Miller Gas Company
PBC=Palm Beach County Utilities

PGS=Peoples Gas System, Inc.
PCG=Plant City Natural Gas
SJO=St. Joe Natural Gas Company

SFG=South Florida Natural Gas Co.
WFG=West Florida Natural Gas

** Same as Ind. & Interruptible above.

* Same as Comm., Ind., Interruptible & Lg. Inter. above.

*** Same as Small Interruptible, Interruptible & Lg. Inter. above.

* Same as Ind., Interruptible & Lg. Inter. above.

Division Of Electric & Gas

Bureau Of Gas Regulation

Revised: 3/1/91

RATE COMPARISON
REGULATED NATURAL GAS UTILITIES

<u>RATE SCHEDULE</u>	<u>CFG</u>	<u>CGC</u>	<u>FPU</u>	<u>IGC</u>	<u>MGC</u>	<u>PBC</u>	<u>PGS</u>	<u>PCG</u>	<u>SJG</u>	<u>SFG</u>	<u>WFG</u>
<u>RESIDENTIAL</u>											
Customer Charge	\$6.50	\$6.00	\$8.00	\$5.00	\$6.00	\$5.00	\$7.00	\$5.00	\$3.00	\$6.00	\$6.00
Energy Charge cents/therm	39.428	35.244	29.540	6.632	34.170	36.480	32.594	36.228	1.970	35.490	26.484
<u>COMMERCIAL</u>											
Customer Charge	\$15.00	\$12.00	\$10.00	\$10.00	\$12.00	\$10.00	\$17.00	\$10.00	\$5.00	\$8.00	\$15.00
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<u>COMMERCIAL LARGE VOLUME 1</u>											
Customer Charge	\$20.00	-	-	-	-	-	\$26.00	\$10.00	-	-	-
Energy Charge cents/therm	13.634	-	-	-	-	-	18.154	17.201	-	-	-
<u>COMMERCIAL LARGE VOLUME 2</u>											
Customer Charge	-	-	-	-	-	-	\$75.00	-	-	-	-
Energy Charge cents/therm	-	-	-	-	-	-	13.106	-	-	-	-
<u>INDUSTRIAL</u>											
Customer Charge	\$40.00	\$12.00	\$30.00	\$10.00	\$12.00	\$25.00	-	\$22.00	\$20.00	\$8.00	\$50.00
Energy Charge cents/therm	6.764	17.770	13.961	6.166	19.960	29.560	-	16.829	4.490	19.260	4.990
<u>SMALL INTERRUPTIBLE</u>											
Customer Charge	-	-	-	-	-	-	\$150.00	-	-	-	-
Energy Charge cents/therm	-	-	-	-	-	-	4.463	-	-	-	-
<u>INTERRUPTIBLE</u>											
Customer Charge	\$350.00	\$36.00	\$160.00	-	\$200.00	-	\$225.00	\$35.00	\$360.00	\$3,452.00	\$612.00
Energy Charge cents/therm	3.747	11.752	5.186	-	13.250	-	3.672	4.531	4.210	0.000	2.551
<u>LARGE INTERRUPTIBLE</u>											
Customer Charge	-	-	\$1,000.00	\$4,500.00	\$20.00	-	\$225.00	-	\$1,000.00	-	-
Energy Charge cents/therm	-	-	0.965	4.520	7.500	-	1.09	-	4.850	-	-
<u>TRANSPORTATION SERVICE</u>											
Customer Charge	**	-	*	-	-	-	***	-	\$1,000.00	-	\$50.00
Energy Charge cents/therm	**	-	*	-	-	-	***	-	4.850	-	4.990

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