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June 17, 1996

ORIGINAL  
FILE COPY

Blanca S. Bayo, Director  
Division of Records and Reporting  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

HAND DELIVERY

Re: Petition of Florida Division of Chesapeake Utilities  
Corporation for Approval of Load Profile Enhancement Rider LE  
and Approval of New Rate Schedule RSLE.

Dear Ms. Bayo:

960738-6U

Please open a docket for consideration of the above-referenced  
petition.

Enclosed herewith for filing therein are an original and 15  
copies of the petition (to each of which is attached Exhibits A  
through E).

Please acknowledge receipt of the foregoing by stamping the  
enclosed extra copy of this letter and returning same to my  
attention. Thank you for your assistance.

Sincerely,

*Wayne L. Schiefelbein*  
Wayne L. Schiefelbein

WLS/l dv  
Enclosures

DOCUMENT NUMBER-DATE  
06533 JUN 17 96  
FPSC RECORDS/REPORTING

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Petition by Florida Division of Chesapeake )  
Utilities Corporation for approval of a Load Profile )  
Enhancement Discount Rider to Rate Schedules C )  
and CLV and for approval of Rate Schedule RSLE )  
\_\_\_\_\_ )

960738-60

PETITION OF FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
FOR APPROVAL OF LOAD PROFILE ENHANCEMENT RIDER LE AND  
APPROVAL OF NEW RATE SCHEDULE RSLE

ORIGINAL  
FILE COPY

The Florida Division of Chesapeake Utilities Corporation ("Chesapeake" or the "Company"), by its undersigned attorneys, files its petition for approval of its Load Profile Enhancement Rider LE for Rate Schedules C and CLV and for approval of a new residential service, Rate Schedule RSLE, to become effective on the date of the Commission's vote disposing of this petition, pursuant to the Commission's tariff approval procedures. In support of its petition, Chesapeake states:

1. The name and address of the Company is:

Florida Division  
Chesapeake Utilities Corporation  
1015 6th Street N. W.  
P. O. Box 960  
Winter Haven, Florida 33882-0960

2. The name and address of the person authorized to receive notices and communications with respect to this petition is:

Wayne L. Schiefelbein, Esq.  
Gatlin, Woods, & Carlson  
The Mahan Station  
1709-D Mahan Drive  
Tallahassee, Florida 32308

Attorneys for the Florida Division of  
Chesapeake Utilities Corporation

DOCUMENT NUMBER - DATE

06533 JUN 17 88

FPSC-RECORDS/REPORTING

## BACKGROUND

3. The load profile of Chesapeake Utilities Corporation reflects a significant degree of seasonal variation due to the effect of colder weather and the harvest/processing of the citrus crop during the winter season. Chesapeake's average monthly firm sales quantity during the November - March period is about 40% higher than the April - October period. As a result, Chesapeake has a consumption pattern that is less attractive to prospective gas suppliers. A gas distribution company (LDC) tends to be able to purchase gas under better pricing and contract terms if it can offer the gas supplier uniform purchases throughout the whole year. When the LDC must negotiate for purchase of larger quantities of gas in the winter and less in the summer, the pricing and contract terms are generally less favorable. A more uniform load profile would permit Chesapeake to contract for gas supplies in a more cost-effective manner, which would result in lower cost of gas for Chesapeake's customers.

4. One way to improve Chesapeake's load profile is to increase summer gas consumption, specifically in the months of April through October. As a result of the development of new gas-using technologies, opportunities exist to add summer load by offering a reasonably cost-based rate applicable to incremental summer load.

5. Customer interest in new gas end-use applications with summer-intensive load profiles, such as gas-fired air conditioning, gas-fired desiccant cooling, and gas-fired cogeneration in Florida has appeared to increase as a result of expanded product availability, technological improvements, and concern for energy efficiency. Chesapeake perceives that it has numerous opportunities to expand its summer load through these new end-use applications. Such enhancements to Chesapeake's summer load will benefit existing ratepayers as well as those

customers who install the new equipment.

6. Chesapeake's current Rate Schedules RS, C, and CLV each contain a single year-round tariff Non-Fuel Charge. As such, they provide little incentive for customers to add summer-intensive gas applications.

#### PROPOSED LOAD PROFILE ENHANCEMENT RIDER

7. In order to improve Chesapeake's load profile and provide an incentive to customers considering new summer-intensive gas applications, Chesapeake seeks authority to offer to users eligible for service under Rate Schedules C and CLV a new tariff rate, Rider LE, applicable to incremental load profile enhancing natural gas demand added under these rate schedules. <sup>1/</sup> In order to qualify for service under Rider LE, the incremental consumption must satisfy two conditions, (a) the new incremental consumption must result in an overall increase in the customer's total annual gas usage, and (b) the total of the new incremental consumption for the seven-month period, April through October, must be at least two times the total of the new incremental consumption for the five-month period, November through March. The Rider LE would be applied prospectively, following its approval by the Commission, only to qualifying incremental service commencing after the first day of the first calendar month following such Commission approval. Chesapeake proposes to meter the incremental service separately to ensure that the rates provided by Rider LE are applied only to eligible, incremental, summer-intensive gas load.

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<sup>1/</sup> The Commission approved a similar load enhancement rider for Peoples Gas System by Order No. PSC-95-0348-FOF-GU (March 13, 1995).

8. Rider LE would provide for incremental load served thereunder to be charged at a rate equal to 50 percent of the otherwise applicable Non-Fuel Charge, plus all otherwise applicable charges for such service. As demonstrated in the cost of service studies attached to this petition (see Exhibit D and Exhibit E), these rates fairly reflect Chesapeake's lower cost to serve incremental summer load.

9. Chesapeake will incur costs for meters, pressure regulating equipment, and service lines where such facilities are necessary to initiate service. Chesapeake anticipates that the majority of Rider LE customers will be existing customers or customers located in the vicinity of Chesapeake's existing mains. Therefore, the incremental cost for services, meters, and regulating equipment to serve Rider LE customers is expected to be relatively small. However, to be conservative, Chesapeake performed its economic analyses assuming that a majority (seventy-five percent) of the Rider LE customers would need a new service, meter, and regulating equipment. The remainder would require only a new meter. As with service under any of Chesapeake's rate schedules, any main extensions required to initiate service under Rider LE would be subject to Chesapeake's main extension tariff provisions. Chesapeake anticipates that there will be minimal additional advertising, personnel, or operations & maintenance costs associated with Rider LE or its implementation.

10. Chesapeake requests approval of its proposed Rider LE (see Exhibit A) and related tariff sheets (see Exhibits C1 and C2) included with this petition.

#### PROPOSED RATE SCHEDULE RSLE

11. In order to improve residential customer load profile, Chesapeake also seeks authority

to offer a new rate schedule to residential customers adding summer-intensive gas consuming applications. To qualify for Rate Schedule RSLE, the customer's total incremental gas consumption for the period April through October must be at least two times the total of the incremental consumption for the November through March period. Eligibility for Rate Schedule RSLE would be applied prospectively, following its approval by the Commission, only to qualifying incremental service commencing after the first day of the first calendar month following such Commission approval.

12. With the exception of the necessary consumption characteristics required to be eligible for RSLE, the only difference between the proposed Rate Schedule RSLE and the existing Rate Schedule RS is the structure of the Non-Fuel Charge mechanism. Rate Schedule RS contains a single year-round tariff Non-Fuel Charge. The Non-Fuel Charge under Rate Schedule RSLE for the months November through March will be identical to the Non-Fuel Charges under Rate Schedule RS. However, for the months April through October, Chesapeake proposes a two-step Non-Fuel Charge. The Non-Fuel Charge for the first thirty (30) therms consumed in the month will be equivalent to the per therm Rate Schedule RS Non-Fuel Charge. For all quantities consumed during the month in excess of thirty (30) therms, the Rate Schedule RSLE Non-Fuel Charge will equal fifty percent (50%) of the Rate Schedule RS Non-Fuel Charge.

13. Chesapeake will incur costs for meters, pressure regulating equipment, and service lines where such facilities are necessary to initiate RSLE service. Chesapeake anticipates that the majority of RSLE customers will be existing customers or customers located in the vicinity of Chesapeake's existing mains. No additional meter would be required in the case of an existing RS customer shifting to RSLE service. Therefore, the incremental cost for services, meters, and

regulating equipment to serve RSLE customers is expected to be minimal. Chesapeake performed its economic analyses assuming that one-half of the RSLE customers would be new customers and would therefore need a new service, meter, and regulating equipment. As with service under any of Chesapeake's rate schedules, any main extensions required to initiate service under RSLE would be subject to Chesapeake's main extension tariff provisions. Chesapeake anticipates that there will be minimal additional advertising, personnel, or operations & maintenance costs associated with RSLE service or its implementation.

14. Chesapeake requests approval of its proposed Rate Schedule RSLE (see Exhibit B) and related tariff sheets (see Exhibits C1 and C2) included with this petition.

#### IMPACT OF THE LOAD PROFILE ENHANCEMENT PROGRAM

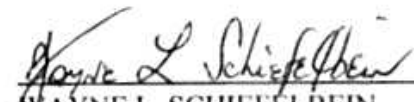
15. Load added under Rider LE and Rate Schedule RSLE is projected to benefit Chesapeake's general body of ratepayers as well as those customers who avail themselves of this new tariff offering. The availability of Rider LE and Rate Schedule RSLE will result in the net addition of incremental summer load on Chesapeake's system. Chesapeake projects cumulative annual load additions under Rider LE and Rate Schedule RSLE of up to 564,000 therms per year and 1,314,000 therms per year, by the end of the fifth and tenth years, respectively, resulting from new gas air conditioning installations alone. Chesapeake anticipates that other load profile enhancing technologies such as desiccant cooling and cogeneration will be installed as a result of the availability of the proposed rider and new rate schedule. Although these technologies have future potential for adding summer load, forecasts for load from these other applications were not included in Chesapeake's projections. Within the first year after Rider LE and Rate Schedule RSLE are

available. Chesapeake's general body of ratepayers is expected to begin receiving a net benefit, because incremental revenues derived from service pursuant to the rider and new rate schedule are forecasted to exceed the incremental cost of service.

16. Four cost of service studies and the assumptions used to develop them are contained in Exhibits D and E to this petition. Exhibit D includes a summary of the results from the studies and various assumptions used to perform the studies. Exhibit E, which contains the four studies, illustrates the impact of the load profile enhancement program in the program years 1, 5, 10, and 15. The annual benefits generated from this program are positive in the first and all succeeding years.

WHEREFORE, Chesapeake requests that the Commission approve its proposed Rider LE for Rate Schedules C and CLV (see Exhibit A), proposed Rate Schedule RSLE (see Exhibit B), revised tariff sheets 51, 52, 54, and 55 (see Exhibits C1 and C2), and proposed new tariff sheets 54.1 and 55.1 (see Exhibits C1 and C2) to become effective on the date of the Commission's vote disposing of this petition.

Respectfully submitted this 17<sup>th</sup> day of June, 1996.

  
WAYNE L. SCHIEFELBEIN  
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The Mahan Station  
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Tallahassee, Florida 32308  
(904) 877-7191

Attorneys for the Florida Division of  
Chesapeake Utilities Corporation



EXHIBIT A

RIDER LE

Rider LE  
LOAD PROFILE ENHANCEMENT RIDER

Availability:

In all of the Company's service area.

Applicability:

Service under this Rider LE is applicable, at the request of the Customer, to incremental consumption, as defined below, during the months of April through October to customers served under Rate Schedules C or CLV. This rider shall be applicable prospectively beginning on the date approved by the Commission, for service commencing on or after the Origination Date. An existing Customer which is served under either Rate Schedule C or CLV must satisfy two conditions to be eligible for Rider LE on or after the Origination Date; (a) the Customer must add incremental gas consumption, as defined below, after the Origination Date, and (b) the portion of the incremental consumption taken during the April through October period must equal at least two (2) times the portion of the incremental consumption taken during the November through March period. A party which is not a customer of the Company on the Origination Date shall be eligible for Rider LE after the Origination Date if its total projected gas consumption during the April through October period is at least two (2) times its total projected gas consumption for the November through March period. The Company may review a Customer's actual consumption history at the end of each calendar year to determine if the Customer is eligible for Rider LE for the next calendar year.

Rates:

Customer Charge: As set forth in the otherwise applicable C or CLV rate schedule. There is not an additional Customer Charge for this Rider LE.

Non-Fuel: Fifty (50) percent of the Non-Fuel charge set forth in the otherwise applicable C or CLV rate schedule for all incremental therms consumed during the months of April through October only.

Special Conditions:

1. Service by the Company pursuant to this Rider LE will be initiated only if requested by Customer, and the rates provided herein shall be applicable prospectively from the time service hereunder is initiated by the Company.

Issued By: Ralph J. Adkins, President  
Chesapeake Utilities Corporation

Effective:

2. Company will require that Customer's incremental consumption be separately metered.
3. The above rates shall apply only to the Customer's incremental consumption during the months of April through October.
4. For the purposes of this rider:
  - (A) "Incremental consumption" shall mean all therms consumed by the Customer in excess of the Customer's Base Load Quantity.
  - (B) "Base Load Quantity" shall mean the total therms of gas consumed by the Customer in the twelve-billing-month period prior to receiving service under Rider LE. If the Customer was not a customer for a full twelve-month period before receiving Rider LE, then the Customer's "Base Load Quantity" consumption will be the annualized equivalent of the actual consumption for such less than twelve-month period. Such annualized consumption shall equal the actual consumption divided by the number of months which the Customer was receiving service, times twelve (12).
  - (C) "Origination Date" shall mean the first day of the first calendar month following Commission approval of this Rider LE.
5. For the purposes of Rider LE eligibility (see Applicability above), a change in the name or identity of the party receiving gas service at a given service location shall not result in such party being a new Customer if such service location was receiving gas service on the Origination Date.

EXHIBIT B

RATE SCHEDULE RSLE

Rate Schedule RSLE  
RESIDENTIAL LOAD ENHANCEMENT SALES SERVICE

Availability:

In all of the Company's service area.

Applicability:

To all residential customers which are not served under either Residential Sales Service (Rate Schedule RS) or Residential Annual Contract Service (Rate Schedule RACS) and meet the conditions specified in this paragraph. An existing Customer which is served under either Rate Schedule RS or RACS must satisfy two conditions to be eligible for service under Rate Schedule RSLE on or after the Origination Date; (a) the Customer must add incremental gas consumption, as defined below, on or after the Origination Date, and (b) the portion of the incremental consumption taken during the April through October period must equal at least two (2) times the portion of the incremental consumption taken during the November through March period. For any person which was not a residential customer of the Company on the Origination Date, such person shall be deemed a new Customer for the purposes of this rate schedule and shall be eligible for RSLE service after the Origination Date if its total projected gas consumption during the April through October period is at least two (2) times its total projected gas consumption for the November through March period. The Company may review a Customer's actual consumption history at the end of each calendar year to determine if the Customer is eligible for RSLE for the next calendar year.

Character of Service:

Natural gas or its equivalent having a nominal heat content of nine hundred fifty (950) Btu per cubic foot.

The Company will, at all times, use reasonable diligence to provide continuous gas service, but shall not be liable to the customer for failure, curtailment or interruption of gas service due to Company's pipeline supplier(s) or any cause or act constituting Force Majeure as defined in the General Rules and Regulations of the Company.

Rates for the Months of April through October:

Customer Charge:                      \$6.50 per month

Issued By: Ralph J. Adkins, President  
Chesapeake Utilities Corporation

Effective:

Non-Fuel: \$ .43126 per therm for the first thirty (30) therms of consumption during the billing month.  
\$.21563 per therm for each therm of consumption in excess of thirty (30) therms during the billing month.

Rates for the Months of November through March:

Customer Charge: \$6.50 per month

Non-Fuel: \$ .43126 per therm for each therm of consumption during the billing month.

Billing Adjustments:

See BILLING ADJUSTMENTS, Sheet Nos. 72 to 77

Terms and Conditions of Service:

Service under this Rate Schedule is subject to the General Rules and Regulations of the Company applicable to gas service.

Special Conditions:

1. Service by the Company pursuant to this Rate Schedule RSLE will be initiated only if requested by Customer, and the rates provided herein shall be applicable prospectively from the time service hereunder is initiated.
2. For the purposes of this rate schedule:
  - (A) "Incremental consumption" shall mean all therms consumed by the Customer in excess of the Customer's Base Load Quantity.
  - (B) "Base Load Quantity" shall mean the total therms of gas consumed by the Customer in the twelve-billing-month period prior to becoming a RSLE service Customer. If the Customer was not a customer for a full twelve-month period before becoming a RSLE service Customer, then the Customer's "Base Load Quantity" consumption will be the annualized equivalent of the actual consumption for such less than twelve-month period. Such annualized consumption shall equal the actual consumption divided by the number of months which the Customer was receiving service, times twelve (12).

- (C) "Origination Date" shall mean the first day of the first calendar month following Commission approval of this Rate Schedule RSLE.
3. For the purposes of RSLE service eligibility (see Applicability above), a change in the name or identity of the person receiving gas service at a given premise or service location shall not result in such person being a new Customer if such premise or service location was receiving residential gas service on the Origination Date.

EXHIBIT C1

PROPOSED NEW TARIFF SHEETS

Tariff Sheet No. 51, 52, 54, 54.1, 55, and 55.1



INDEX OF RATE SCHEDULES

Title	Symbol	Sheet No.
Residential Sales Service	RS	52
Residential Load Enhancement Service	RSLE	52.1
Residential Annual Contract Sales Service	RACS	53
Commercial Sales Service	C	54
Load Profile Enhancement Rider	Rider LE	54.2
Commercial Large Volume Sales Service	CLV	55
Industrial Sales Service	I	56
Industrial Interruptible Sales Service	IIS	58
Firm Transportation Service	FTS	64
Contract Transportation Service	CTS	66
Large Volume Contract Transportation Service	LVCTS	70
Billing Adjustments	BA	72

Rate Schedule RS  
RESIDENTIAL  
SALES SERVICE

Availability:

In all of the Company's service area.

Applicability:

To all residential customers who take gas service except those on Residential Annual Contract Service or Residential Load Enhancement Service. Applies for residential purposes in individually metered residences and separately metered apartments, and separately metered, commonly-owned facilities in condominiums, cooperative apartment buildings and homeowner associations subject to specific criteria outlined in Commission Orders No. 4150 and No. 8539.

Character of Service:

Natural gas or its equivalent having a nominal heat content of nine hundred fifty (950) btu per cubic foot.

The Company will, at all times, use reasonable diligence to provide continuous gas service, but shall not be liable to the customer for failure, curtailment or interruption of gas service due to Company's pipeline supplier(s) or any cause or act constituting Force Majeure as defined in the General Rules and Regulations of the Company.

Rates:

Customer Charge:	\$ 6.50 per month
Non-Fuel:	\$ .43126 per therm

Billing Adjustment:

See BILLING ADJUSTMENTS, Sheet Nos. 72 to 77.

Terms and Conditions of Service:

Service under this Rate Schedule is subject to the General Rules and Regulations of the Company applicable to gas service.

Rate Schedule C  
COMMERCIAL SALES SERVICE

Availability:

In all of the Company's service area.

Applicability:

To all commercial customers who use less than 50,000 therms per year. Applies to customer engaged in selling, warehousing, or distributing a commodity, in some business activity or in a profession, or in some other form of economic or social activity (offices, stores, clubs, hotels, etc.) and to service that does not directly come in one of the other classifications of service (such as residential and industrial).

Character of Service:

Natural gas or its equivalent having a nominal heat content of nine hundred fifty (950) btu per cubic foot.

The Company will, at all times, use reasonable diligence to provide continuous gas service, but shall not be liable to the customer for failure, curtailment or interruption of gas service due to Company's pipeline supplier(s) or any cause or act constituting Force Majeure as defined in the General Rules and Regulations of the Company.

Rates:

Customer Charge:	\$ 15.00 per month
Non-Fuel:	\$ .19532 per therm

Note: Rider LE (Load Profile Enhancement) rate applies to the above Non-Fuel rate for customers meeting the conditions of such rider (see Sheet No. 54.2).

Billing Adjustment:

See BILLING ADJUSTMENTS, Original Sheet Nos. 72 to 77.

Terms and Conditions of Service:

1. Service under this Rate Schedule is subject to the General Rules and Regulations of the Company applicable to gas service.

Issued by: Ralph J. Adkins, President  
Chesapeake Utilities Corporation

Effective:

Rate Schedule C  
COMMERCIAL SALES SERVICE

2. A contract for an initial term of one year may be required as a condition precedent to service under this schedule, unless an extension of facilities is involved, in which case the term of the contract shall be the term required under the agreement for the facilities extension.
3. Service under this Rate Schedule is subject to annual volume review by the Company or anytime at the customer's request. If reclassification to another schedule is appropriate, such reclassification will be prospective.

Rate Schedule CLV  
COMMERCIAL LARGE VOLUME SALES SERVICE

Availability:

In all of the Company's service area.

Applicability:

To any Commercial or Industrial Customer using 50,000 to 100,000 therms per year.

Character of Service:

Natural gas or its equivalent having a nominal heat content of nine hundred fifty (950) Btu per cubic foot.

The Company will, at all times, use reasonable diligence to provide continuous gas service, but shall not be liable to the customer for failure, curtailment or interruption of gas service due to Company's pipeline supplier(s) or any cause or act constituting Force Majeure as defined in the General Rules and Regulations of the Company.

Rates:

Customer Charge:	\$ 20.00 per month
Non-Fuel:	\$ .13465 per therm

Note: Rider LE (Load Profile Enhancement) rate applies to the above Non-Fuel rate for customers meeting the conditions of such rider (see Sheet No. 54.2).

Billing Adjustment:

See BILLING ADJUSTMENT, Original Sheet Nos. 72 to 77.

Terms and Conditions of Service:

1. Service under this Rate Schedule is subject to the General Rules and Regulations of the Company applicable to gas service.

Rate Schedule CLV  
COMMERCIAL LARGE VOLUME SALES SERVICE

2. A contract for an initial term of one year may be required as a condition precedent to service under this schedule, unless an extension of facilities is involved, in which case the term of the contract shall be the term required under the agreement for the facilities extension.
3. Service under this Rate Schedule is subject to annual volume review by the Company; or anytime at the customer's request. If reclassification to another schedule is appropriate, such reclassification will be prospective.

EXHIBIT C2

REVISED TARIFF SHEETS IN LEGISLATIVE FORMAT

Tariff Sheet No. 51, 52, 54, 54.1, 55, and 55.1

INDEX OF RATE SCHEDULES

Title	Symbol	Sheet No.
Residential Sales Service	RS	52
<u>Residential Load Enhancement Service</u>	<u>RSLE</u>	<u>52.1</u>
Residential Annual Contract Sales Service	RACS	53
Commercial Sales Service	C	54
<u>Load Profile Enhancement Rider</u>	<u>Rider LE</u>	<u>54.2</u>
Commercial Large Volume Sales Service	CLV	55
Industrial Sales Service	I	56
Industrial Interruptible Sales Service	IIS	58
Firm Transportation Service	FTS	64
Contract Transportation Service	CTS	66
Large Volume Contract Transportation Service	LVCTS	70
Billing Adjustments	BA	72



Rate Schedule RS  
RESIDENTIAL  
SALES SERVICE

Availability:

In all of the Company's service area.

Applicability:

To all residential customers who take gas service except those on Residential Annual Contract Service or Residential Load Enhancement Service. Applies for residential purposes in individually metered residences and separately metered apartments, and separately metered, commonly-owned facilities in condominiums, cooperative apartment buildings and homeowner associations subject to specific criteria outlined in Commission Orders No. 4150 and No. 8539.

Character of Service:

Natural gas or its equivalent having a nominal heat content of nine hundred fifty (950) btu per cubic foot.

The Company will, at all times, use reasonable diligence to provide continuous gas service, but shall not be liable to the customer for failure, curtailment or interruption of gas service due to Company's pipeline supplier(s) or any cause or act constituting Force Majeure as defined in the General Rules and Regulations of the Company.

Rates:

Customer Charge:	\$ 6.50 per month
Non-Fuel:	\$ .43126 per therm

Billing Adjustment:

See BILLING ADJUSTMENTS, Sheet Nos. 72 to 77.

Terms and Conditions of Service:

Service under this Rate Schedule is subject to the General Rules and Regulations of the Company applicable to gas service.

Rate Schedule C  
COMMERCIAL SALES SERVICE

Availability:

In all of the Company's service area.

Applicability:

To all commercial customers who use less than 50,000 therms per year. Applies to customer engaged in selling, warehousing, or distributing a commodity, in some business activity or in a profession, or in some other form of economic or social activity (offices, stores, clubs, hotels, etc.) and to service that does not directly come in one of the other classifications of service (such as residential and industrial).

Character of Service:

Natural gas or its equivalent having a nominal heat content of nine hundred fifty (950) btu per cubic foot.

The Company will, at all times, use reasonable diligence to provide continuous gas service, but shall not be liable to the customer for failure, curtailment or interruption of gas service due to Company's pipeline supplier(s) or any cause or act constituting Force Majeure as defined in the General Rules and Regulations of the Company.

Rates:

Customer Charge:	\$ 15.00 per month
Non-Fuel:	\$ .19532 per therm

Note: Rider LE (Load Profile Enhancement) rate applies to the above Non-Fuel rate for customers meeting the conditions of such rider (see Sheet No. 54.2).

Billing Adjustment:

See BILLING ADJUSTMENTS, Original Sheet Nos. 72 to 77.

Terms and Conditions of Service:

1. Service under this Rate Schedule is subject to the General Rules and Regulations of the Company applicable to gas service.

Issued by: Ralph J. Adkins, President  
Chesapeake Utilities Corporation

Effective:

Rate Schedule C  
COMMERCIAL SALES SERVICE

2. A contract for an initial term of one year may be required as a condition precedent to service under this schedule, unless an extension of facilities is involved, in which case the term of the contract shall be the term required under the agreement for the facilities extension.
3. Service under this Rate Schedule is subject to annual volume review by the Company or anytime at the customer's request. If reclassification to another schedule is appropriate, such reclassification will be prospective.

Rate Schedule CLV  
COMMERCIAL LARGE VOLUME SALES SERVICE

Availability:

In all of the Company's service area.

Applicability:

To any Commercial or Industrial Customer using 50,000 to 100,000 therms per year.

Character of Service:

Natural gas or its equivalent having a nominal heat content of nine hundred fifty (950) btu per cubic foot.

The Company will, at all times, use reasonable diligence to provide continuous gas service, but shall not be liable to the customer for failure, curtailment or interruption of gas service due to Company's pipeline supplier(s) or any cause or act constituting Force Majeure as defined in the General Rules and Regulations of the Company.

Rates:

Customer Charge:	\$ 20.00 per month
Non-Fuel:	\$ .13465 per therm

Note: Rider LE (Load Profile Enhancement) rate applies to the above Non-Fuel rate for customers meeting the conditions of such rider (see Sheet No. 54.2).

Billing Adjustment:

See BILLING ADJUSTMENT, Original Sheet Nos. 72 to 77.

Terms and Conditions of Service:

1. Service under this Rate Schedule is subject to the General Rules and Regulations of the Company applicable to gas service.

Rate Schedule CLV  
COMMERCIAL LARGE VOLUME SALES SERVICE

2. A contract for an initial term of one year may be required as a condition precedent to service under this schedule, unless an extension of facilities is involved, in which case the term of the contract shall be the term required under the agreement for the facilities extension.
3. Service under this Rate Schedule is subject to annual volume review by the Company or anytime at the customer's request. If reclassification to another schedule is appropriate, such reclassification will be prospective.

**EXHIBIT D**

**COST OF SERVICE STUDY SUMMARY & ASSUMPTIONS**

**CHESAPEAKE UTILITIES CORPORATION  
LOAD PROFILE ENHANCEMENT PROGRAM  
SUMMARY OF COST OF SERVICE STUDIES**

YEAR 1	RES	SMALL COMM	LARGE COMM	TOTAL
INCREASE IN THROUGHPUT	18,000	18,000	0	36,000
INCREMENTAL REVENUE	\$4,895	\$2,479	\$0	\$7,374
INCREMENTAL COSTS	\$2,737	\$2,069	\$0	\$4,806
NET BENEFIT TO RATEPAYERS	\$2,158	\$410	\$0	\$2,568

YEAR 5	RES	SMALL COMM	LARGE COMM	TOTAL
INCREASE IN THROUGHPUT	162,000	162,000	240,000	564,000
INCREMENTAL REVENUE	\$43,668	\$21,761	\$17,119	\$82,548
INCREMENTAL COSTS	\$14,470	\$15,788	\$17,418	\$47,676
NET BENEFIT TO RATEPAYERS	\$29,198	\$5,973	(\$299)	\$34,872

YEAR 10	RES	SMALL COMM	LARGE COMM	TOTAL
INCREASE IN THROUGHPUT	432,000	342,000	540,000	1,314,000
INCREMENTAL REVENUE	\$116,552	\$46,180	\$38,518	\$201,250
INCREMENTAL COSTS	\$42,543	\$31,796	\$37,473	\$111,812
NET BENEFIT TO RATEPAYERS	\$74,009	\$14,384	\$1,045	\$89,438

YEAR 15	RES	SMALL COMM	LARGE COMM	TOTAL
INCREASE IN THROUGHPUT	792,000	522,000	840,000	2,154,000
INCREMENTAL REVENUE	\$213,679	\$70,599	\$59,917	\$344,195
INCREMENTAL COSTS	\$82,440	\$45,717	\$56,116	\$184,273
NET BENEFIT TO RATEPAYERS	\$131,239	\$24,882	\$3,801	\$159,922

CHESAPEAKE UTILITIES CORP  
LOAD ENHANCEMENT PROGRAM  
PROJECTED REVENUE

	RES	SMALL COMM	LARGE COMM
PROPOSED RATES PER THERM	\$0.21563	\$0.09766	\$0.06733
CUSTOMER CHARGE	\$6.50	\$15.00	\$20.00

YEAR 1	RES	SMALL COMM	LARGE COMM	TOTAL
INCREMENTAL NON-FUEL MARGIN	\$3,881	\$1,758	\$0	\$5,639
INCREMENTAL CUSTOMER CHARGES	\$1,014	\$720	\$0	\$1,734
TOTAL INCREMENTAL REVENUE	\$4,895	\$2,478	\$0	\$7,373
REVENUE RELATED TAXES	\$141	\$71	\$0	\$212

YEAR 5	RES	SMALL COMM	LARGE COMM	TOTAL
INCREMENTAL NON-FUEL MARGIN	\$34,932	\$15,821	\$16,159	\$66,912
INCREMENTAL CUSTOMER CHARGES	\$8,736	\$5,940	\$960	\$15,636
TOTAL INCREMENTAL REVENUE	\$43,668	\$21,761	\$17,119	\$82,548
REVENUE RELATED TAXES	\$1,255	\$626	\$492	\$2,373

YEAR 10	RES	SMALL COMM	LARGE COMM	TOTAL
INCREMENTAL NON-FUEL MARGIN	\$93,152	\$33,400	\$36,358	\$162,910
INCREMENTAL CUSTOMER CHARGES	\$23,400	\$12,780	\$2,160	\$38,340
TOTAL INCREMENTAL REVENUE	\$116,552	\$46,180	\$38,518	\$201,250
REVENUE RELATED TAXES	\$3,351	\$1,328	\$1,107	\$5,786

YEAR 15	RES	SMALL COMM	LARGE COMM	TOTAL
INCREMENTAL NON-FUEL MARGIN	\$170,779	\$50,979	\$56,557	\$278,315
INCREMENTAL CUSTOMER CHARGES	\$42,900	\$19,620	\$3,360	\$65,880
TOTAL INCREMENTAL REVENUE	\$213,679	\$70,599	\$59,917	\$344,195
REVENUE RELATED TAXES	\$8,143	\$2,030	\$1,723	\$9,896



CHESAPEAKE UTILITIES CORP  
 LOAD ENHANCEMENT PROGRAM  
 PROJECTED NUMBER OF NEW CUSTOMERS

	CUSTOMER ADDITIONS					CUMULATIVE CUSTOMERS					CUMULATIVE THERMS OF GAS		
	RES	SMALL COMM	SM COMM METER ONLY	LARGE COMM		RES	SMALL COMM	SM COMM METER ONLY	LARGE COMM		RES	TOTAL SMALL COMM	LARGE COMM
1996	13	4	1	0		13	4	1	0		18,000	18,000	0
1997	25	7	3	1		38	11	4	1		54,000	54,000	60,000
1998	24	8	2	1		62	19	6	2		90,000	90,000	120,000
1999	25	7	3	1		87	26	9	3		126,000	126,000	180,000
2000	25	7	3	1		112	33	12	4		162,000	162,000	240,000
2001	37	8	2	1		149	41	14	5		216,000	198,000	300,000
2002	38	8	2	1		187	49	16	6		270,000	234,000	360,000
2003	38	7	3	1		225	56	19	7		324,000	270,000	420,000
2004	38	8	2	1		263	64	21	8		378,000	306,000	480,000
2005	37	7	3	1		300	71	24	9		432,000	342,000	540,000
2006	50	7	3	1		350	78	27	10		504,000	378,000	600,000
2007	50	8	2	1		400	86	29	11		576,000	414,000	660,000
2008	50	8	2	1		450	94	31	12		648,000	450,000	720,000
2009	50	7	3	1		500	101	34	13		720,000	486,000	780,000
2010	50	8	2	1		550	109	36	14		792,000	522,000	840,000

CHESAPEAKE UTILITIES CORP  
LOAD ENHANCEMENT PROGRAM  
PROJECTED RATEBASE FOR NEW CUSTOMERS

COST OF SERVICE:	METER			TOTAL
	SERVICE	AND INSTALL	REGULATOR	
RESIDENTIAL	346	143	24	513
SMALL COMMERCIAL	800	775	0	1,575
LARGE COMMERCIAL	1,000	5,925	0	6,925

	CUMULATIVE SERVICES			CUMULATIVE METER SETS				CUMULATIVE HOUSE REGULATORS		
	RES	SMALL COMM	LARGE COMM	RES	SMALL COMM	SM COMM METER ONLY	LARGE COMM	RES	SMALL COMM	LARGE COMM
1996	4,498	3,200	0	1,859	3,100	775	0	312	0	0
1997	13,148	8,800	1,000	5,434	8,525	3,100	5,925	912	0	0
1998	21,452	15,200	2,000	8,866	14,725	4,650	11,850	1,488	0	0
1999	30,102	20,800	3,000	12,441	20,150	6,975	17,775	2,088	0	0
2000	38,752	26,400	4,000	16,016	25,575	9,300	23,700	2,688	0	0
2001	51,554	32,800	5,000	21,307	31,775	10,850	29,625	3,576	0	0
2002	64,702	39,200	6,000	26,741	37,975	12,400	35,550	4,488	0	0
2003	77,850	44,800	7,000	32,175	43,400	14,725	41,475	5,400	0	0
2004	90,998	51,200	8,000	37,609	49,600	16,275	47,400	6,312	0	0
2005	103,800	56,800	9,000	42,900	55,025	18,600	53,325	7,200	0	0
2006	121,100	62,400	10,000	50,050	60,450	20,925	59,250	8,400	0	0
2007	138,400	68,800	11,000	57,200	66,650	22,475	65,175	9,600	0	0
2008	155,700	75,200	12,000	64,350	72,850	24,025	71,100	10,800	0	0
2009	173,000	80,800	13,000	71,500	78,275	26,350	77,025	12,000	0	0
2010	190,300	87,200	14,000	78,650	84,475	27,900	82,950	13,200	0	0

CHESAPEAKE UTILITIES CORP  
 LOAD ENHANCEMENT PROGRAM  
 PROJECTED O&M EXPENSES FOR NEW CUSTOMERS

INCREMENTAL ANNUAL O&M PER CUSTOMER \$119

	PROJECTED O&M EXPENSE		
	RES	SMALL COMM	LARGE COMM
1996	1,547	476	0
1997	4,522	1,309	119
1998	7,378	2,261	238
1999	10,353	3,094	357
2000	13,328	3,927	476
2001	17,731	4,879	595
2002	22,253	5,831	714
2003	26,775	6,664	833
2004	31,297	7,616	952
2005	35,700	8,449	1,071
2006	41,650	9,282	1,190
2007	47,600	10,234	1,309
2008	53,550	11,186	1,428
2009	59,500	12,019	1,547
2010	65,450	12,971	1,666

CHESAPEAKE UTILITIES CORP  
LOAD ENHANCEMENT PROGRAM  
ALLOCATION OF O&M COSTS FOR NEW CUSTOMERS  
1995 ACTUAL

ACCT	DISTRIBUTION EXPENSES	1995 ACTUAL	INCREM \$\$ PER AVG CUST	ALLOCATION BASIS		
				CUSTOMER	CAPACITY	COMMODITY
870	SUPERVISION	\$158,097		60.00%	40.00%	
8701	ENGINEERING	\$79,848		60.00%	40.00%	
871	DISTRIBUTION AND LOAD DISPATCH	\$85,501				
874	MAINS AND SERVICES	\$165,170	\$3.39	16.84%	83.16%	
877	M&R STATION - CITY GATE	\$9,726				
878	METER AND HOUSE REGULATOR	\$204,299	\$24.91	100.00%		
879	CUSTOMER INSTALLATION ( LESS CUST BIL	\$13,899	\$1.69	100.00%		
880	MAPS AND RECORDS	\$51,551	\$3.77	60.00%	40.00%	
881	RENTS	\$18,417				
887	MAINT OF MAINS	\$103,092				
889	MAINT OF M&R STATION - GEN	\$13,395				
890	MAINT OF M&R STATION - IND	\$81,206				
891	MAINT OF M&R STATION - CITY GATE	\$24,977				
892	MAINT OF SERVICES	\$52,430	\$6.39	100.00%		
893	MAINT OF METER AND HOUSE REG	\$51,277	\$6.25	100.00%		
894	MAINT OF OTHER EQUIP	\$24,308				
901	SUPERV OF CUSTOMER ACCTG	\$99,256		100.00%		
902	METER READING	\$53,425	\$6.51	100.00%		
903	CUSTOMER ACCTG AND REC	\$342,296	\$41.74	100.00%		
904	UNCOLLECTIBLE	\$27,256				100.00%
9094	COMMUNITY AFFAIRS	\$7,554	\$0.92	100.00%		
912	SALES ( LESS PROMOTION)	\$184,786	\$22.53	100.00%		
913	ADVERTISING	\$6,279	\$0.77	100.00%		
916	CONVERSION	\$931	\$0.11	100.00%		
	TOTAL OPERATING AND MAINT EXPENSES	\$1,858,976	\$119.00			
	NUMBER OF AVG SALES CUSTOMERS	8,201				
	TOTAL THERMS EXCLUDING COGENS	74,394,193				

CHESAPEAKE UTILITIES CORP  
 LOAD ENHANCEMENT PROGRAM  
 PROJECTED DEPRECIATION EXPENSE FOR NEW CUSTOMERS

	SERVICE	METER AND INSTALL	REGULATOR
DEPRECIATION RATES	0.035	0.045	0.034

	SERVICES			METER SETS				HOUSE REGULATORS		
	RES	SMALL COMM	LARGE COMM	RES	SMALL COMM	SM COMM METER ONLY	LARGE COMM	RES	SMALL COMM	LARGE COMM
1996	157	112	0	84	140	35	0	11	0	0
1997	460	308	35	245	384	140	267	31	0	0
1998	751	532	70	399	663	209	533	51	0	0
1999	1,054	728	105	560	907	314	800	71	0	0
2000	1,356	924	140	721	1,151	419	1,067	91	0	0
2001	1,804	1,148	175	959	1,430	488	1,333	122	0	0
2002	2,265	1,372	210	1,203	1,709	558	1,600	153	0	0
2003	2,725	1,568	245	1,448	1,953	663	1,866	184	0	0
2004	3,185	1,792	280	1,692	2,232	732	2,133	215	0	0
2005	3,633	1,988	315	1,931	2,476	837	2,400	245	0	0
2006	4,239	2,184	350	2,252	2,720	942	2,666	286	0	0
2007	4,844	2,408	385	2,574	2,999	1,011	2,933	326	0	0
2008	5,450	2,632	420	2,896	3,278	1,081	3,200	367	0	0
2009	6,055	2,828	455	3,218	3,522	1,186	3,466	408	0	0
2010	6,661	3,052	490	3,539	3,801	1,256	3,733	449	0	0
TOTAL	44,637	23,576	3,675	23,719	29,365	9,870	27,996	3,008	0	0

CHESAPEAKE UTILITIES CORP  
 LOAD ENHANCEMENT PROGRAM  
 PROJECTED ACCUM DEPRECIATION FOR NEW CUSTOMERS

	SERVICE	METER AND INSTALL	REGULATOR
DEPRECIATION RATES:	0.035	0.045	0.034

	CUMULATIVE SERVICES			CUMULATIVE METER SETS				CUMULATIVE HOUSE REGULATORS		
	RES	SMALL COMM	LARGE COMM	RES	SMALL COMM	SM COMM METER ONLY	LARGE COMM	RES	SMALL COMM	LARGE COMM
1996	157	112	0	84	140	35	0	11	0	0
1997	618	420	35	328	523	174	267	42	0	0
1998	1,368	952	105	727	1,186	384	800	92	0	0
1999	2,422	1,680	210	1,287	2,093	698	1,600	163	0	0
2000	3,778	2,604	350	2,008	3,243	1,116	2,666	255	0	0
2001	5,583	3,752	525	2,967	4,673	1,604	3,999	376	0	0
2002	7,847	5,124	735	4,170	6,382	2,162	5,599	529	0	0
2003	10,572	6,692	980	5,618	8,335	2,825	7,466	712	0	0
2004	13,757	8,484	1,260	7,310	10,567	3,557	9,599	927	0	0
2005	17,390	10,472	1,575	9,241	13,043	4,394	11,998	1,172	0	0
2006	21,628	12,656	1,925	11,493	15,764	5,336	14,664	1,457	0	0
2007	26,472	15,064	2,310	14,067	18,763	6,347	17,597	1,784	0	0
2008	31,922	17,696	2,730	16,963	22,041	7,428	20,797	2,151	0	0
2009	37,977	20,524	3,185	20,180	25,563	8,614	24,263	2,559	0	0
2010	44,637	23,576	3,675	23,719	29,365	9,870	27,996	3,008	0	0

**EXHIBIT E**

**COST OF SERVICE STUDIES**

FLORIDA DIVISION  
 SCHEDULE A - COST OF SERVICE  
 CLASSIFICATION OF RATE BASE  
 LOAD ENHANCEMENT PROGRAM - YEAR 1  
 RATE CASE PLUS POLK POWER PARTNERS 1 & 2, ORANGE CO, AND LOAD ENHANCEMENT

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ROLLED-IN COST OF SERVICE  
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	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
LOCAL STORAGE PLANT	0	0	0	0	100% CAPACITY
INTANGIBLE PLANT	37,452	0	37,452	0	-
PRODUCTION PLANT	0	0	0	0	-
DISTRIBUTION PLANT:					
374 - Land & Land Rights	6,283	0	6,283	0	-
375 - Struct & Improv	175,423	0	175,423	0	-
376 - Mains	9,109,577	0	9,109,577	0	-
377 - Comp Sta Eq	0	0	0	0	-
378 - M&R Sta. Eq - Gen.	155,533	0	155,533	0	-
379 - M&R Sta. Eq - CG	430,713	0	430,713	0	-
380 - Services	1,668,889	1,668,889	0	0	100% CUSTOMER
381-382 Meters	1,014,287	1,014,287	0	0	-
383-384 House Regulators	372,931	372,931	0	0	-
385 - Ind M&R Equipment	661,325	0	661,325	0	100% CAPACITY
386 - Property on Cust Premises	0	0	0	0	AC 374-385
387 - Other Equipment	106,467	26,071	80,396	0	AC 374-386
	13,701,428	3,082,178	10,619,250	0	13,701,428
GENERAL PLANT:	1,232,250	616,125	616,125	0	50% CUSTOMER, 50% CAPACITY
PLANT ACQUISITIONS:	123,409	0	123,409	0	100% CAPACITY
GAS PLANT FOR FUTURE USE:	0	0	0	0	-
CWIP	0	0	0	0	DIST. PLANT
TOTAL PLANT	15,094,539	3,698,303	11,396,236	0	15,094,539



CLASSIFICATION OF RATE BASE'S ACCUMULATED DEPRECIATION  
 RATE CASE PLUS POLK POWER PARTNERS 1 & 2, ORANGE CO AND LOAD ENHANCEMENT  
 LOAD ENHANCEMENT PROGRAM - YEAR 1

	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
LOCAL STORAGE PLANT	0	0	0	0	RELATED PLANT
INTANGIBLE PLANT	20,334	0	20,334	0	RELATED PLANT ACCOUNT
PRODUCTION PLANT	0	0	0	0	"
DISTRIBUTION PLANT:					
374 - Land & Land Rights	0	0	0	0	"
375 - Struct & Improv	50,250	0	50,250	0	"
376 - Mains	1,682,905	0	1,682,905	0	"
377 - Comp Sta Eq	0	0	0	0	"
378 - M&R Sta Eq - Gen	15,506	0	15,506	0	"
379 - M&R Sta Eq - CG	43,129	0	43,129	0	"
380 - Services	165,491	165,491	0	0	"
381-382 Meters	230,251	230,251	0	0	"
383-384 House Regulators	56,139	56,139	0	0	"
385 - Ind. M&R Equipment	26,911	0	26,911	0	"
386 - Property on Cust Premises	0	0	0	0	"
387 - Other Equipment	13,380	3,276	10,104	0	"
	2,283,962	455,157	1,828,805	0	2,283,962
GENERAL PLANT	143,584	71,792	71,792	0	GENERAL PLANT
PLANT ACQUISITIONS	82,412	0	82,412	0	PLANT ACQUISITIONS
RETIREMENT WORK IN PROGRESS	(653)	(160)	(493)	0	DIST. PLANT
TOTAL ACCUMULATED DEPRECIATION	2,529,639	526,789	2,002,850	0	2,529,639
NET PLANT (Plant Less A/D)	12,564,900	3,171,514	9,393,386	0	12,564,900
LESS: CUST. ADVANCES	(75,728)	(37,864)	(37,864)	0	50% CUSTOMER, 50% CAPACITY
PLUS: WORKING CAPITAL	296,819	195,423	92,145	9,251	O & M EXPENSES
EQUALS: TOTAL RATE BASE	12,785,991	3,329,073	9,447,667	9,251	12,785,991

FLORIDA DIVISION  
 SCHEDULE B - COST OF SERVICE  
 CLASSIFICATION OF EXPENSES

06/14/96

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LOAD ENHANCEMENT PROGRAM - YEAR 1  
 RATE CASE PLUS POLK POWER PARTNERS 1 & 2, ORANGE CO AND LOAD ENHANCEMENT

	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
LOCAL STORAGE PLANT	0	0	0	0	AC 301-320
PRODUCTION PLANT	0	0	0	0	100% CAPACITY
DISTRIBUTION PLANT					
870 - Oper. Super. & Eng	94,886	57,057	37,829	0	AC 871-879
871 - Dist. Load Dispatch	1,531	0	1,531	0	100% CAPACITY
872 - Comp. Sta. Lab & Exp	0	0	0	0	AC 377
873 - Comp Sta Fuel & Power	0	0	0	0	100% COMMODITY
874 - Mains and Services	87,930	14,857	73,073	0	AC 378 & 380
375 - M&R Sta. Eq - Gen	759	0	759	0	AC 378
876 - M&R Sta. Eq - Ind	(100)	0	(100)	0	AC 385
877 - M&R Sta. Eq - CG	423	0	423	0	AC 379
878 - Meter and House Reg	99,782	99,782	0	0	AC 381 & 383
879 - Customer Install	29	29	0	0	AC 386
880 - Other Expenses	37,015	16,585	20,460	0	AC 387
881 - Rents	2,389	0	2,389	0	100% COMMODITY
885 - Maintenance Super	14,950	3,203	11,747	0	AC 886-894
886 - Maint. of Struc & Imp	5,105	0	5,105	0	AC 375
887 - Maint. of Mains	66,954	0	66,954	0	AC 376
888 - Maint. of Comp Sta Eq	0	0	0	0	AC 377
889 - Maint. of M&R Sta Eq-G	2,655	0	2,655	0	AC 378
890 - Maint. of M&R Sta Eq-Ind	55,598	0	55,598	0	AC 385
891 - Maint. of M&R Sta Eq-CG	(762)	0	(762)	0	AC 379
892 - Maint. of Services	15,384	15,384	0	0	AC 380
893 - Maint. of Meters & House Reg	20,179	20,159	0	0	AC 381-383
894 - Maint. of Other Equip	4,889	1,048	3,841	0	AC 387
Total Distribution Expenses	509,606	228,104	281,502	0	509,606
CUSTOMER ACCOUNTS					
901 - Supervision	2,698	2,698	0	0	100% CUSTOMER
902 - Meter-Reading Expense	47,023	47,023	0	0	*
903 - Records & Coll Exp	222,291	222,291	0	0	*
904 - Uncollectible Accounts	28,772	0	0	28,772	100% COMMODITY
905 - Misc. Expenses	0	0	0	0	100% CUSTOMER
Total Customer Accounts	300,784	272,012	0	28,772	300,784
(907-910) CUST. SER & INFO EXP	2,994	2,994	0	0	100% CUSTOMER
(911-916) SALES EXPENSE	101,630	101,630	0	0	*
(932) MAINT OF GEN PLANT	10,184	5,092	5,092	0	GENERAL PLANT
(920-931) ADMIN & GENERAL	1,774,056	1,168,021	550,744	55,291	O&M EXCL. A&G
TOTAL O&M EXPENSES	2,699,254	1,777,853	837,338	84,063	2,699,254

	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
<b>DEPRECIATION &amp; AMORTIZATION EXP</b>					
Depreciation Expense	564,160	145,637	418,523	0	NET PLANT
Amort. of Other Plant	72,277	0	72,277	0	100% CAPACITY
Amort. of Property Loss	0	0	0	0	-
Amort. of Limited-Term Inv	0	0	0	0	INTANGIBLE PLANT
Amort. of Acquisition Adj	3,504	936	2,568	0	INTAN/DIST/GEN
Amort. of Conversion Costs	0	0	0	0	100% COMMODITY
<b>Total Deprac &amp; Amort Expense</b>	<b>639,941</b>	<b>146,573</b>	<b>493,368</b>	<b>0</b>	<b>639,941</b>
<b>TAXES OTHER THAN INCOME</b>					
Revenue Related	109,635	0	0	109,635	100% REVENUE
Other	352,474	88,845	263,629	0	NET PLANT
<b>Total Taxes Other Than Income</b>	<b>462,109</b>	<b>88,845</b>	<b>263,629</b>	<b>109,635</b>	
REV. CRDT TO COS (NEG OF OTHER OP RE)	(59,092)	(59,092)	0	0	100% CUSTOMER
RETURN (REQUIRED NOI)	1,095,759	285,302	809,665	793	RATE BASE * 8.57% ROR
INCOME TAXES FACTOR .3594809	393,905	102,560	291,059	285	RETURN (NOI)
<b>TOTAL OVERALL COST OF SERVICE</b>	<b>5,231,876</b>	<b>2,342,041</b>	<b>2,695,059</b>	<b>194,776</b>	<b>5,231,876</b>

FLORIDA DIVISION  
 SCHEDULE C - COST OF SERVICE  
 CLASSIFICATION OF PURCHASE GAS COSTS  
 LOAD ENHANCEMENT PROGRAM - YEAR 1

06/14/96

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	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LG VOLUME	INDUSTRIAL	INTERRUPT	LG VOL CONTRACT TRANSP SER
<b>CUSTOMER COSTS</b>							
No. of Customers	7,324	6,420	828	22	25	26	3
Weighting	N/A	1	2	19	19	44	143
Weighted No. of Customers	10,532	6,420	1,656	416	467	1,144	429
Allocation Factors	1	0.6095708318	0.1572350930	0.0394986707	0.0443410558	0.1086213445	0.0407330042
<b>CAPACITY COSTS</b>							
Peak & Avg Month Sales Vol (Therm)	16,834,360	258,118	405,188	132,192	456,365	5,659,489	9,923,008
Allocation Factors	1	0.0153328074	0.0240691063	0.0078525112	0.0271091387	0.3361867633	0.5894496732
<b>MAIN ALLOCATION DOLLARS:</b>							
Allocation Factors	7,426,672	460,928	723,554	236,058	814,942	4,299,084	892,106
	1	0.0620638693	0.0974264112	0.0317851657	0.1097317883	0.5788708590	0.1201219066
<b>COMMODITY COSTS</b>							
Annual Sales Vol (Therm)	184,528,337	1,709,026	4,019,885	1,334,904	5,086,295	59,103,477	113,274,750
Allocation Factors	1	0.0092615911	0.0217846487	0.0072341410	0.0275637611	0.3202948553	0.6138610028
<b>REVENUE-RELATED COSTS:</b>							
Tax on Cust, Cap & Comm	97,886	30,622	11,318	3,327	7,391	35,811	9,417
Allocation Factors	1	0.3128344459	0.1156290897	0.0339901389	0.0755064479	0.3658385408	0.0962013368

FLORIDA DIVISION  
 SCHEDULE D - COST OF SERVICE  
 ALLOCATION OF RATE BASE TO CUSTOMER CLASSES  
 LOAD ENHANCEMENT PROGRAM - YEAR 1

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RATE CASE PLUS POLK POWER PARTNERS 1 & 2, ORANGE CO AND LOAD ENHANCEMENT		COMMERCIAL	INDUSTRIAL	INTERRUPT	LG VOL CONTRACT TRANSP. SER.		
	TOTAL	RESIDENTIAL	COMMERCIAL	LG VOLUME			
<b>DIRECT &amp; SPECIAL ASSIGNMENTS</b>							
<b>CUSTOMER</b>							
Meters	784,037	496,479	131,011	32,152	36,064	88,331	0 wld cust/direct
House Regulators	316,792	316,792	0	0	0	0	0 direct assign
Services	1,503,398	954,892	247,708	61,779	69,296	169,723	0 wld cust/direct
All Other	724,847	442,084	113,957	28,592	32,098	78,629	29,487 wld cust
<b>TOTAL</b>	<b>3,329,074</b>	<b>2,210,247</b>	<b>492,676</b>	<b>122,523</b>	<b>137,458</b>	<b>336,683</b>	<b>29,487</b>
<b>CAPACITY</b>							
Indus M&R Sta Equip	634,414	0	0	12,363	42,748	530,133	49,150 peak sales/direct
M&R Sta Equip-Gen	140,027	5,230	8,209	2,678	9,246	114,664	0 peak/avg sales/direct
Mains	7,426,672	460,928	723,554	236,058	814,942	4,290,084	892,106 direct assign
All Other	1,246,554	31,130	48,868	15,943	55,040	431,145	664,428 peak/avg sales/direct
<b>TOTAL</b>	<b>9,447,667</b>	<b>497,288</b>	<b>780,631</b>	<b>267,062</b>	<b>921,976</b>	<b>5,375,026</b>	<b>1,605,684</b>
<b>COMMODITY</b>							
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	9,251	86	202	67	255	2,963	5,679 annual sales
<b>TOTAL</b>	<b>9,251</b>	<b>86</b>	<b>202</b>	<b>67</b>	<b>255</b>	<b>2,963</b>	<b>5,679</b>
<b>GRAND TOTAL</b>	<b>12,785,992</b>	<b>2,707,621</b>	<b>1,273,508</b>	<b>389,652</b>	<b>1,059,689</b>	<b>5,714,672</b>	<b>1,640,850</b>

FLORIDA DIVISION  
 SCHEDULE E - COST OF SERVICE  
 ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSES (Page 1 of 3)  
 LOAD ENHANCEMENT PROGRAM - YEAR 1  
 RATE CASE PLUS POLK POWER PARTNERS 1 & 2, ORANGE CO AND LOAD ENHANCEMENT

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	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LG VOLUME	INDUSTRIAL	INTERRUPT	LG VOL CONTRACT TRANSP. SER
<b>OPERATIONS &amp; MAINTENANCE EXPENSE:</b>							
<b>DIRECT &amp; SPECIAL ASSIGNMENTS</b>							
<b>CUSTOMER</b>							
878 - Meter & House Regs	99,782	60,824	15,689	3,941	4,424	10,836	4,064 wtd cust
893 - Maint Meters & House Reg	20,159	12,288	3,170	796	894	2,190	821 wtd cust
874 - Mains & Services	14,857	9,056	2,336	587	659	1,614	605 wtd cust
892 - Maint. of Services	15,384	9,378	2,419	608	682	1,671	627 wtd cust
All Other	1,627,673	992,182	255,927	64,291	72,173	176,800	66,300 wtd cust
<b>TOTAL</b>	<b>1,777,855</b>	<b>1,083,729</b>	<b>279,541</b>	<b>70,223</b>	<b>78,832</b>	<b>193,113</b>	<b>72,417</b>
<b>CAPACITY</b>							
876 - M&R Sta Eq - I	(100)	0	0	(100)	0	0	0 direct
890 - Maint of M&R Sta Eq-I	55,598	0	0	0	3,314	41,061	11,203 peak/avg sales
874 - Mains and Services	73,073	4,535	7,119	2,323	8,018	42,300	8,778 main alloc (direct)
887 - Maint. of Mains	66,954	4,155	6,523	2,128	7,347	38,758	8,043 main alloc (direct)
All Other	641,813	36,833	62,530	20,400	70,427	371,527	77,096 main alloc (direct)
<b>TOTAL</b>	<b>837,338</b>	<b>48,524</b>	<b>76,172</b>	<b>24,751</b>	<b>89,106</b>	<b>493,666</b>	<b>105,119</b>
<b>COMMODITY</b>							
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	84,064	2,016	4,743	1,575	6,001	69,729	0 annual sales/direct
<b>TOTAL</b>	<b>84,064</b>	<b>2,016</b>	<b>4,743</b>	<b>1,575</b>	<b>6,001</b>	<b>69,729</b>	<b>0</b>
<b>TOTAL O&amp;M EXPENSES ALLOCATED</b>	<b>2,699,257</b>	<b>1,134,269</b>	<b>360,456</b>	<b>96,549</b>	<b>173,939</b>	<b>756,508</b>	<b>177,536</b>
<b>DEPRECIATION EXPENSE:</b>							
Customer	145,637	88,776	22,899	5,752	6,458	15,819	5,932 wtd cust
Capacity	418,523	25,975	40,775	13,303	45,925	242,271	50,274 main alloc (direct)
<b>TOTAL</b>	<b>564,160</b>	<b>114,751</b>	<b>63,674</b>	<b>19,055</b>	<b>52,383</b>	<b>258,090</b>	<b>56,206</b>
<b>AMORTIZATION OF GAS PLANT:</b>							
Capacity	72,277	2,142	3,363	1,097	3,787	29,668	32,220 peak/avg sales



	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LG VOLUME	INDUSTRIAL	INTERRUPT	LG VOL CONTRACT TRANSP SER
<b>TAXES OTHER THAN INCOME TAXES</b>							
Customer	88,845	54,157	13,970	3,509	3,939	9,650	3,619 wtd cust
Capacity	263,629	16,362	25,684	8,379	28,928	152,607	31,668 main alloc (direct)
Subtotal	352,474	70,519	39,654	11,889	32,868	162,258	35,287
Revenue	109,635	34,298	12,677	3,727	8,278	40,109	10,547
<b>TOTAL</b>	<b>462,109</b>	<b>104,817</b>	<b>52,331</b>	<b>15,615</b>	<b>41,146</b>	<b>202,366</b>	<b>45,834</b>
<b>RETURN (NOI)</b>							
Customer	285,302	189,418	42,222	10,500	11,780	28,854	2,527 cust rel R.B.
Capacity	809,665	42,618	66,900	22,887	79,013	460,640	137,607 cap rel R.B. (direct)
Commodity	793	7	17	6	22	254	487 comm rel R.B.
<b>TOTAL</b>	<b>1,095,759</b>	<b>232,043</b>	<b>109,140</b>	<b>33,393</b>	<b>90,815</b>	<b>489,747</b>	<b>140,621</b>
<b>INCOME TAXES</b>							
Customer	102,560	1,092	15,178	3,775	4,235	10,372	908 cust rel R.B.
Capacity	291,059	15,320	24,049	8,228	28,404	165,591	49,467 cap rel R.B. (direct)
Commodity	285	3	6	2	8	91	175 comm rel R.B.
<b>TOTAL</b>	<b>393,905</b>	<b>83,415</b>	<b>39,234</b>	<b>12,004</b>	<b>32,646</b>	<b>176,055</b>	<b>50,551</b>
<b>REVENUE CREDITED TO COS</b>							
Customer	(59,092)	(35,455)	(23,637)	0	0	0	0 direct assign
<b>TOTAL COST OF SERVICE</b>							
Customer	2,342,043	1,749,288	350,321	93,796	105,286	257,911	85,442
Capacity	2,695,059	151,100	237,194	78,727	275,446	1,545,929	406,663
Commodity	85,142	2,026	4,766	1,583	6,030	70,075	662
Subtotal	5,122,244	1,602,414	592,280	174,106	386,762	1,873,914	492,767
Revenue Related Taxes	109,635	34,298	12,677	3,727	8,278	40,109	10,547
<b>TOTAL</b>	<b>5,231,879</b>	<b>1,636,712</b>	<b>604,957</b>	<b>177,832</b>	<b>395,041</b>	<b>1,914,023</b>	<b>503,314</b>



FLORIDA DIVISION  
 SCHEDULE F - COST OF SERVICE  
 DERIVATION OF REVENUE DEFICIENCY  
 LOAD ENHANCEMENT PROGRAM - YEAR 1

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	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LG. VOLUME	INDUSTRIAL	INTERRUPT	LG. VOL CONTRACT TRANSP SER
CUSTOMER COSTS	2,342,043	1,449,288	350,321	93,796	105,286	257,911	85,442
CAPACITY COSTS	2,695,059	151,100	237,194	78,727	275,446	1,545,929	406,663
COMMODITY COSTS	85,142	2,026	4,766	1,583	6,030	70,075	662
REVENUE COSTS	109,635	34,298	12,677	3,727	8,278	40,109	10,547
<b>TOTAL</b>	<b>5,231,879</b>	<b>1,636,712</b>	<b>604,957</b>	<b>177,832</b>	<b>395,041</b>	<b>1,914,023</b>	<b>503,314</b>
less: REV AT PRESENT RATES (in the projected test year)	4,472,493	968,839	806,993	146,906	331,677	2,198,078	0
equals: GAS SALES REVENUE DEFICIENCY	759,386	647,873	(202,036)	30,926	63,364	(284,055)	503,314
plus: DEFICIENCY IN OTHER OPER REV	20,652	12,391	8,261	0	0	0	0
<b>equals: TOTAL BASE-REV DEFICIENCY</b>	<b>780,038</b>	<b>660,264</b>	<b>(193,775)</b>	<b>30,926</b>	<b>63,364</b>	<b>(284,055)</b>	<b>503,314</b>
=====							
UNIT COSTS							
Customer	26.648041	18.812147	35.257710	355.289595	350.951785	826.636241	2,373.3920
Capacity	0.160093	0.585392	0.585392	0.595548	0.603566	0.273157	0.040982
Commodity	0.000461	0.001186	0.001186	0.001186	0.001186	0.001186	0.000006
COST OF SERVICE PER SALES THERM		0.957687	0.150491	0.133217	0.077668	0.032384	0.004443
<b>SUMMARY OF RESULTS:</b>							
ALLOCATED COSTS	2,241,669	1,636,712	604,957				
BASE CASE	2,236,863	1,633,975	602,868				
<b>INCREMENTAL COSTS</b>	<b>4,806</b>	<b>2,737</b>	<b>2,089</b>				
<b>INCREMENTAL SALES VOLUMES</b>	<b>36,000</b>	<b>18,000</b>	<b>18,000</b>				
INCREMENTAL NON-FUEL REVENUE	5,639	3,881	1,758				
INCREMENTAL CUST CHARGES	1,734	1,014	720				
<b>TOTAL INCREMENTAL MARGIN</b>	<b>7,373</b>	<b>4,895</b>	<b>2,478</b>				

FLORIDA DIVISION  
 SCHEDULE E-7 - COST OF SERVICE - METER SET  
 EXPLANATION: Provide the Calculation of the Average Cost  
 of Meter Set and Service by Rate Class  
 LOAD ENHANCEMENT PROGRAM - YEAR 1

DATED

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RATE CASE PLUS POLK POWER PARTNERS 1 & 2, ORANGE CO AND LOAD ENHANCEMENT	COMMERCIAL		COMMERCIAL LG VOLUME	INDUSTRIAL	INTERRUPT	LG VOL CONTRACT TRANSP. SER
	RESIDENTIAL	COMMERCIAL				
SERVICE LINE PIPE AND PIPING	\$219	\$219	\$2,371	\$2,371	\$1,955	\$0 1/
METER METER COST	34	360	1,522	1,522	2,001	0
METER SET	80	80	2,530	2,530	10,490	
REGULATOR REGULATOR COST	16	45	317	317	908	50,000 4/
REGULATOR INSTALL	1	3	0 2/	0 2/	0 2/	0 2/
<b>TOTAL</b>	<b>\$350</b>	<b>\$707</b>	<b>\$6,740</b>	<b>\$6,740</b>	<b>\$15,354</b>	<b>\$50,000</b>
INDEX 3/	1	2.02	19.26	19.26	43.87	142.86

- 1/ CUSTOMER DOES NOT HAVE SERVICE LINE - IT IS CLASSIFIED AS A MAIN
- 2/ COST OF REGULATOR INSTALL INCLUDED IN METER SET
- 3/ TOTAL AVERAGE COST BY CLASS COMPARED TO THE RESIDENTIAL CLASS
- 4/ TOTAL COST OF METER AND REGULATOR SET, INCLUDING INSTALLATION

FLORIDA DIVISION  
 SCHEDULE A - COST OF SERVICE  
 CLASSIFICATION OF RATE BASE  
**LOAD ENHANCEMENT PROGRAM - YEAR 5**

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ROLLED-IN COST OF SERVICE  
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**RATE CASE PLUS POLK POWER PARTNERS 1 & 2, ORANGE CO. AND LOAD ENHANCEMENT**

	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
LOCAL STORAGE PLANT	0	0	0	0	100% CAPACITY
INTANGIBLE PLANT	37,452	0	37,452	0	-
PRODUCTION PLANT	0	0	0	0	-
DISTRIBUTION PLANT					
374 - Land & Land Rights	6,283	0	6,283	0	-
375 - Struct & Improv	175,423	0	175,423	0	-
376 - Mains	9,109,577	0	9,109,577	0	-
377 - Comp Sta Eq	0	0	0	0	-
378 - M&R Sta Eq - Gen	155,533	0	155,533	0	-
379 - M&R Sta Eq - CG	430,713	0	430,713	0	-
380 - Services	1,730,343	1,730,343	0	0	100% CUSTOMER
381-382 Meters	1,083,144	1,083,144	0	0	-
383-384 House Regulators	375,307	375,307	0	0	-
385 - Ind. M&R Equipment	661,325	0	661,325	0	100% CAPACITY
386 - Property on Cust Premises	0	0	0	0	AC 374-385
387 - Other Equipment	106,467	26,071	80,396	0	AC 374-386
	13,834,115	3,214,865	10,619,250	0	13,834,115
GENERAL PLANT	1,232,250	616,125	616,125	0	50% CUSTOMER, 50% CAPACITY
PLANT ACQUISITIONS	123,409	0	123,409	0	100% CAPACITY
GAS PLANT FOR FUTURE USE	0	0	0	0	-
CWIP:	0	0	0	0	DIST PLANT
<b>TOTAL PLANT</b>	<b>15,227,226</b>	<b>3,830,990</b>	<b>11,396,236</b>	<b>0</b>	<b>15,227,226</b>

CLASSIFICATION OF RATE BASE'S ACCUMULATED DEPRECIATION  
 RATE CASE PLUS POLK POWER PARTNERS 1 & 2, ORANGE CO AND LOAD ENHANCEMENT  
 LOAD ENHANCEMENT PROGRAM YEAR 5

	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
LOCAL STORAGE PLANT	0	0	0	0	RELATED PLANT
INTANGIBLE PLANT	20,334	0	20,334	0	RELATED PLANT ACCOUNT
PRODUCTION PLANT	0	0	0	0	"
DISTRIBUTION PLANT					
374 - Land & Land Rights	0	0	0	0	"
375 - Struct & Improv	50,250	0	50,250	0	"
376 - Mains	1,682,905	0	1,682,905	0	"
377 - Comp Sta Eq	0	0	0	0	"
378 - M&R Sta. Eq - Gen.	15,506	0	15,506	0	"
379 - M&R Sta. Eq - CG	43,129	0	43,129	0	"
380 - Services	171,954	171,954	0	0	"
381-382 Meters	239,025	239,025	0	0	"
383-384 House Regulators	56,383	56,383	0	0	"
385 - Ind. M&R Equipment	26,911	0	26,911	0	"
386 - Property on Cust Premises	0	0	0	0	"
387 - Other Equipment	13,380	3,276	10,104	0	"
	<u>2,299,443</u>	<u>470,638</u>	<u>1,828,805</u>	<u>0</u>	<u>2,299,443</u>
GENERAL PLANT	143,584	71,792	71,792	0	GENERAL PLANT
PLANT ACQUISITIONS	82,412	0	82,412	0	PLANT ACQUISITIONS
RETIREMENT WORK IN PROGRESS	(653)	(160)	(493)	0	DIST PLANT
	<u>2,545,120</u>	<u>542,270</u>	<u>2,002,850</u>	<u>0</u>	<u>2,545,120</u>
TOTAL ACCUMULATED DEPRECIATION	=====	=====	=====	=====	
NET PLANT (Plant Less A/D)	12,682,106	3,288,720	9,393,386	0	12,682,106
LESS: CUST. ADVANCES	(75,728)	(37,864)	(37,864)	0	50% CUSTOMER, 50% CAPACITY
PLUS: WORKING CAPITAL	296,819	195,423	92,145	9,251	O & M EXPENSES
	<u>12,903,197</u>	<u>3,446,279</u>	<u>9,447,667</u>	<u>9,251</u>	<u>12,903,197</u>
EQUALS TOTAL RATE BASE	=====	=====	=====	=====	

FLORIDA DIVISION  
 SCHEDULE B - COST OF SERVICE  
 CLASSIFICATION OF EXPENSES

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LOAD ENHANCEMENT PROGRAM - YEAR 5  
 RATE CASE PLUS POLK PCWER PARTNERS 1 & 2, ORANGE CO AND LOAD ENHANCEMENT

	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
LOCAL STORAGE PLANT	0	0	0	0	AC 301-320
PRODUCTION PLANT	0	0	0	0	100% CAPACITY
DISTRIBUTION PLANT					
870 - Oper. Super & Eng	94,886	57,057	37,829	0	AC 871-879
871 - Dist. Load Dispatch	1,531	0	1,531	0	100% CAPACITY
872 - Comp. Sta. Lab & Exp	0	0	0	0	AC 377
873 - Comp Sta Fuel & Power	0	0	0	0	100% COMMODITY
874 - Mains and Services	88,377	15,304	73,073	0	AC 376 & 380
875 - M&R Sta. Eq - Gen	756	0	759	0	AC 378
876 - M&R Sta. Eq - Ind	(100)	0	(100)	0	AC 385
877 - M&R Sta. Eq - CG	423	0	423	0	AC 379
878 - Meter and House Reg	103,071	103,071	0	0	AC 381 & 383
879 - Customer Install	252	252	0	0	AC 386
880 - Other Expenses	37,543	17,081	20,460	0	AC 387
881 - Rents	2,389	0	2,389	0	100% COMMODITY
885 - Maintenance Super	14,950	3,203	11,747	0	AC 886-894
886 - Maint. of Struc & Imp	5,105	0	5,105	0	AC 375
887 - Maint. of Mains	66,954	0	66,954	0	AC 376
888 - Maint. of Comp Sta Eq	0	0	0	0	AC 377
889 - Maint. of M&R Sta Eq-G	2,655	0	2,655	0	AC 378
890 - Maint. of M&R Sta Eq-Ind	55,598	0	55,598	0	AC 385
891 - Maint. of M&R Sta Eq-CG	(762)	0	(762)	0	AC 379
892 - Maint. of Services	16,227	16,227	0	0	AC 380
893 - Maint. of Meters & House Reg	20,984	20,984	0	0	AC 381-383
894 - Maint. of Other Equip	4,889	1,048	3,841	0	AC 387
<b>Total Distribution Expenses</b>	<b>515,731</b>	<b>234,229</b>	<b>281,502</b>	<b>0</b>	<b>515,731</b>
CUSTOMER ACCOUNTS					
901 - Supervision	2,698	2,698	0	0	100% CUSTOMER
902 - Meter-Reading Expense	47,882	47,882	0	0	*
903 - Records & Coll Exp	227,800	227,800	0	0	*
904 - Uncollectible Accounts	28,772	0	0	28,772	100% COMMODITY
905 - Misc. Expenses	0	0	0	0	100% CUSTOMER
<b>Total Customer Accounts</b>	<b>307,152</b>	<b>278,380</b>	<b>0</b>	<b>28,772</b>	<b>307,152</b>
(907-910) CUST SER & INFO EXP	3,115	3,115	0	0	100% CUSTOMER
(911-916) SALES EXPENSE	104,724	104,724	0	0	*
(932) MAINT OF GEN PLANT	10,184	5,092	5,092	0	GENERAL PLANT
(920-931) ADMIN & GENERAL	1,774,056	1,168,021	550,744	55,291	O&M EXCL A&G
<b>TOTAL O&amp;M EXPENSES</b>	<b>2,714,962</b>	<b>1,793,561</b>	<b>837,338</b>	<b>84,063</b>	<b>2,714,962</b>

	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
<b>DEPRECIATION &amp; AMORTIZATION EXP</b>					
Depreciation Expense	569,490	150,967	418,523	0	NET PLANT
Amort. of Other Plant	72,277	0	72,277	0	100% CAPACITY
Amort. of Property Loss	0	0	0	0	-
Amort. of Limited-Term Inv	0	0	0	0	INTANGIBLE PLANT
Amort. of Acquisition Adj	3,504	936	2,568	0	INTAN/DIST/GEN
Amort. of Conversion Costs	0	0	0	0	100% COMMODITY
<b>Total Deprec &amp; Amort Expense</b>	<b>645,271</b>	<b>151,903</b>	<b>493,368</b>	<b>0</b>	<b>645,271</b>
<b>TAXES OTHER THAN INCOME</b>					
Revenue Related	111,796	0	0	111,796	100% REVENUE
Other	354,464	90,835	263,629	0	NET PLANT
<b>Total Taxes Other Than Income</b>	<b>466,260</b>	<b>90,835</b>	<b>263,629</b>	<b>111,796</b>	
REV. CRDT TO COS (NEG OF OTHER OP RE)	(59,092)	(59,092)	0	0	100% CUSTOMER
RETURN (REQUIRED NOI)	1,105,804	295,346	809,665	793	RATE BASE * 8.57% ROR
INCOME TAXES FACTOR 3594809	397,515	106,171	291,059	285	RETURN (NOI)
<b>TOTAL OVERALL COST OF SERVICE</b>	<b>5,270,720</b>	<b>2,378,724</b>	<b>2,695,059</b>	<b>196,937</b>	<b>5,270,720</b>

FLORIDA DIVISION  
 SCHEDULE C - COST OF SERVICE  
 CLASSIFICATION OF PURCHASE GAS COSTS  
 LOAD ENHANCEMENT PROGRAM - YEAR 5  
 RATE CASE PLUS POLK POWER PARTNERS 1 & 2, ORANGE CO AND LOAD ENHANCEMENT

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	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LG VOLUME	INDUSTRIAL	INTERRUPT	LG VOL CONTRACT TRANSP SER
<b>CUSTOMER COSTS</b>							
No. of Customers	7,456	6,519	857	26	25	26	3
Weighting	N/A	1	2	19	19	44	143
Weighted No. of Customers	10,767	6,519	1,714	494	467	1,144	429
Allocation Factors	1	0.6054611312	0.1591901180	0.0458809325	0.0433732702	0.1062505805	0.0398439677
<b>CAPACITY COSTS</b>							
Peak & Avg Month Sales Vol (Therm)	16,834,360	258,118	405,188	132,192	456,365	5,659,489	9,923,008
Allocation Factors	1	0.0153328074	0.0240691063	0.0078525112	0.0271091387	0.3361867633	0.5894496732
<b>MAIN ALLOCATION DOLLARS</b>							
Allocation Factors	7,426,672	460,928	723,554	236,058	814,942	4,299,084	892,106
Allocation Factors	1	0.0620638693	0.0974264112	0.0317851657	0.1097317883	0.5788708590	0.1201219066
<b>COMMODITY COSTS</b>							
Annual Sales Vol (Therm)	185,056,337	1,853,026	4,163,885	1,574,904	5,086,295	59,103,477	113,274,750
Allocation Factors	1	0.0100133075	0.0225006345	0.0085104030	0.0274851166	0.3193809948	0.6121095437
<b>REVENUE-RELATED COSTS</b>							
Tax on Cust, Cap & Comm	98,587	30,834	11,572	3,653	7,372	35,756	9,400
Allocation Factors	1	0.3127549887	0.1173797429	0.0370538845	0.0747769033	0.3626666590	0.0953478216

FLORIDA DIVISION  
 SCHEDULE D - COST OF SERVICE  
 ALLOCATION OF RATE BASE TO CUSTOMER CLASSES  
 LOAD ENHANCEMENT PROGRAM - YEAR 5  
 RATE CASE PLUS POLK POWER PARTNERS 1 & 2, ORANGE CO AND LOAD ENHANCEMENT

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	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LG VOLUME	INDUSTRIAL	INTERRUPT	LG VOL CONTRACT TRANSP SER
<b>DIRECT &amp; SPECIAL ASSIGNMENTS</b>							
<b>CUSTOMER</b>							
Meters	844,119	508,712	157,826	53,186	36,064	88,331	0 wtd cust/direct
House Regulators	318,924	318,924	0	0	0	0	0 direct assign
Services	1,558,389	985,525	268,416	65,429	69,296	169,723	0 wtd cust/direct
All Other	724,847	442,084	113,957	28,592	32,098	78,829	29,487 wtd cust
<b>TOTAL</b>	<b>3,446,279</b>	<b>2,255,245</b>	<b>540,199</b>	<b>147,207</b>	<b>137,458</b>	<b>336,683</b>	<b>29,487</b>
<b>CAPACITY</b>							
Indus M&R Sta Equip	634,414	0	0	12,383	42,748	530,133	49,150 peak sales/direct
M&R Sta Equip-Gen	140,027	5,130	8,209	2,678	9,246	114,664	0 peak/avg sales/direct
Mains	7,426,672	460,928	723,554	236,058	814,942	4,299,084	892,106 direct assign
All Other	1,246,554	31,130	48,868	15,943	55,040	431,145	664,428 peak/avg sales/direct
<b>TOTAL</b>	<b>9,447,667</b>	<b>497,288</b>	<b>780,631</b>	<b>267,062</b>	<b>921,976</b>	<b>5,375,026</b>	<b>1,805,684</b>
<b>COMMODITY</b>							
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	9,251	93	208	79	254	2,955	5,663 annual sales
<b>TOTAL</b>	<b>9,251</b>	<b>93</b>	<b>208</b>	<b>79</b>	<b>254</b>	<b>2,955</b>	<b>5,663</b>
<b>GRAND TOTAL</b>	<b>12,903,197</b>	<b>2,752,626</b>	<b>1,321,038</b>	<b>414,348</b>	<b>1,059,689</b>	<b>5,714,663</b>	<b>1,640,834</b>



LOAD ENHANCEMENT PROGRAM - YEAR 5  
 RATE CASE PLUS POLK POWER PARTNERS 1 & 2, ORANGE CO AND LOAD ENHANCEMENT

	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LG VOLUME	INDUSTRIAL	INTERRUPT	LG VOL CONTRACT TRANSP SER
<b>OPERATIONS &amp; MAINTENANCE EXPENSE</b>							
<b>DIRECT &amp; SPECIAL ASSIGNMENTS</b>							
<b>CUSTOMER</b>							
878 - Meters & House Regs	103,071	62,405	16,408	4,729	4,471	10,951	4,127 wtd cust
893 - Maint Meters & House Reg	20,964	12,705	3,340	963	910	2,230	836 wtd cust
874 - Mains & Services	15,304	9,266	2,436	702	664	1,626	610 wtd cust
892 - Maint. of Services	16,227	9,825	2,583	745	704	1,724	647 wtd cust
All Other	1,637,977	991,731	260,750	75,152	71,044	174,036	65,264 wtd cust
<b>TOTAL</b>	<b>1,793,563</b>	<b>1,085,933</b>	<b>285,518</b>	<b>82,290</b>	<b>77,793</b>	<b>190,567</b>	<b>71,463</b>
<b>CAPACITY</b>							
876 - M&R Sta Eq - I	(100)	0	0	(100)	0	0	0 direct
890 - Maint of M&R Sta Eq-I	55,598	0	0	0	3,314	41,061	11,203 peak/avg sales
874 - Mains and Services	73,073	4,535	7,119	2,323	8,018	42,300	8,778 main alloc (direct)
887 - Maint. of Mains	66,954	4,155	6,523	2,128	7,347	38,758	8,043 main alloc (direct)
All Other	641,813	39,833	62,530	20,400	70,427	371,527	77,096 main alloc (direct)
<b>TOTAL</b>	<b>837,338</b>	<b>48,524</b>	<b>76,172</b>	<b>24,751</b>	<b>89,106</b>	<b>493,666</b>	<b>105,119</b>
<b>COMMODITY</b>							
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	84,064	2,170	4,876	1,844	5,957	69,217	0 annual sales/direct
<b>TOTAL</b>	<b>84,064</b>	<b>2,170</b>	<b>4,876</b>	<b>1,844</b>	<b>5,957</b>	<b>69,217</b>	<b>0</b>
<b>TOTAL O&amp;M EXPENSES ALLOCATED</b>	<b>2,714,965</b>	<b>1,136,627</b>	<b>366,566</b>	<b>108,886</b>	<b>172,856</b>	<b>753,449</b>	<b>176,582</b>
<b>DEPRECIATION EXPENSE</b>							
Customer	150,967	91,405	24,032	6,927	6,548	16,040	6,015 wtd cust
Capacity	418,523	25,975	40,775	13,303	45,925	242,271	50,274 main alloc (direct)
<b>TOTAL</b>	<b>569,490</b>	<b>117,380</b>	<b>64,808</b>	<b>20,229</b>	<b>52,473</b>	<b>258,311</b>	<b>56,289</b>
<b>AMORTIZATION OF GAS PLANT</b>							
Capacity	72,277	2,142	3,363	1,097	3,787	29,668	32,220 peak/avg sales



FLORIDA DIVISION  
 SCHEDULE E - COST OF SERVICE  
 ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSES (Page 3 of 3)  
 LOAD ENHANCEMENT PROGRAM - YEAR 5  
 RATE CASE PLUS POLK POWER PARTNERS 1 & 2, ORANGE CO AND LOAD ENHANCEMENT

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	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LG. VOLUME	INDUSTRIAL	INTERRUPT	LG. VOL. CONTRACT TRANSP. SER
<b>TAXE OTHER THAN INCOME TAXES</b>							
Customer	90,835	54,577	14,460	4,168	3,940	9,651	3,619 wtd cust
Capacity	263,629	16,362	25,684	8,379	28,928	152,607	31,668 main alloc (direct)
Subtotal	354,464	71,359	40,144	12,547	32,868	162,258	35,287
Revenue	111,796	34,965	13,123	4,142	8,360	40,547	10,660
<b>TOTAL</b>	<b>466,260</b>	<b>106,324</b>	<b>53,267</b>	<b>16,690</b>	<b>41,228</b>	<b>202,805</b>	<b>45,946</b>
<b>RETURN (NOI)</b>							
Customer	295,346	193,274	46,295	12,616	11,780	28,854	2,527 cust rel R.B.
Capacity	809,665	42,618	66,900	22,887	79,013	460,640	137,607 cap rel R.B. (direct)
Commodity	793	8	18	7	22	253	485 comm rel R.B.
<b>TOTAL</b>	<b>1,105,804</b>	<b>235,900</b>	<b>113,213</b>	<b>35,510</b>	<b>90,815</b>	<b>489,747</b>	<b>140,619</b>
<b>INCOME TAXES</b>							
Customer	106,171	69,478	16,642	4,535	4,235	10,372	908 cust rel R.B.
Capacity	291,059	15,320	24,049	8,228	28,404	165,591	49,467 cap rel R.B. (direct)
Commodity	285	3	6	2	8	91	174 comm rel R.B.
<b>TOTAL</b>	<b>397,515</b>	<b>84,802</b>	<b>40,698</b>	<b>12,765</b>	<b>32,646</b>	<b>176,055</b>	<b>50,550</b>
<b>REVENUE CREDITED TO COS</b>							
Customer	(59,092)	(35,455)	(23,637)	0	0	0	0 direct assign
<b>TOTAL COST OF SERVICE</b>							
Customer	2,378,726	1,460,199	363,459	110,578	104,336	255,584	84,570
Capacity	2,695,059	151,100	237,194	78,727	275,446	1,545,929	406,663
Commodity	65,142	2,181	4,901	1,854	5,986	69,561	660
Subtotal	5,158,927	1,613,480	605,554	191,158	385,769	1,871,074	491,892
Revenue Related Taxes	111,796	34,965	13,123	4,142	8,360	40,547	10,660
<b>TOTAL</b>	<b>5,270,723</b>	<b>1,648,445</b>	<b>618,676</b>	<b>195,301</b>	<b>394,128</b>	<b>1,911,621</b>	<b>502,552</b>

FLORIDA DIVISION  
 SCHEDULE F - COST OF SERVICE  
 DERIVATION OF REVENUE DEFICIENCY  
 LOAD ENHANCEMENT PROGRAM - YEAR 5

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	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LG VOLUME	INDUSTRIAL	INTERRUPT	LG VOL CONTRACT TRANSP SER
CUSTOMER COSTS	2,378,726	1,460,199	363,459	110,578	104,336	255,584	84,570
CAPACITY COSTS	2,695,059	151,100	237,194	78,727	275,446	1,545,929	406,663
COMMODITY COSTS	85,142	2,181	4,901	1,854	5,986	69,561	660
REVENUE COSTS	111,796	34,965	13,123	4,142	8,360	40,547	10,660
<b>TOTAL</b>	<b>5,270,723</b>	<b>1,648,445</b>	<b>618,676</b>	<b>195,301</b>	<b>394,128</b>	<b>1,911,621</b>	<b>502,552</b>
less REV AT PRESENT RATES (in the projected test year)	4,472,493	988,839	806,993	146,906	331,677	2,198,078	0
equals GAS SALES REVENUE DEFICIENCY	798,230	659,606	(188,317)	48,395	62,451	(286,457)	502,552
plus DEFICIENCY IN OTHER OPER REV	20,652	12,391	8,261	0	0	0	0
equals TOTAL BASE-REV DEFICIENCY	818,882	671,997	(180,056)	48,395	62,451	(286,457)	502,552
-----							
UNIT COSTS							
Customer	26.586266	18.665939	35.342206	354.417020	347.786411	819.180328	2.3491602
Capacity	0.160093	0.585392	0.585392	0.596548	0.603566	0.273157	0.040982
Commodity	0.000460	0.001177	0.001177	0.001177	0.001177	0.001177	0.000006
COST OF SERVICE PER SALES THERM		0.889596	0.148581	0.124008	0.077488	0.032344	0.004437
<b>SUMMARY OF RESULTS:</b>							
ALLOCATED COSTS	2,462,422	1,648,445	618,676	195,301			
BASE CASE	2,414,746	1,633,975	602,868	177,883			
INCREMENTAL COSTS	<b>47,676</b>	<b>14,470</b>	<b>15,788</b>	<b>17,418</b>			
INCREMENTAL SALES VOLUMES	564,000	162,000	162,000	240,000			
INCREMENTAL NON-FUEL REVENUE	66,912	34,932	15,821	16,159			
INCREMENTAL CUSTOMER CHARGES	15,636	8,736	5,940	960			
TOTAL INCREMENTAL MARGIN	<b>82,548</b>	<b>43,668</b>	<b>21,781</b>	<b>17,119</b>			

RATE CASE PLUS POLK POWER PARTNERS 1 & 2. ORANGE CO AND LOAD ENHANCEMENT	RESIDENTIAL	COMMERCIAL	COMMERCIAL LG VOLUME	INDUSTRIAL	INTERRUPT	LG VOL CONTRACT TRANSP SER
	-----	-----	-----	-----	-----	-----
SERVICE LINE PIPE AND PIPING	\$219	\$219	\$2,371	\$2,371	\$1,955	\$0 1/
METER METER COST	34	360	1,522	1,522	2,001	0
METER SET	80	80	2,530	2,530	10,490	
REGULATOR REGULATOR COST	16	45	317	317	908	50,000 4/
REGULATOR INSTALL	1	3	0 2/	0 2/	0 2/	0 2/
<b>TOTAL</b>	<b>\$350</b>	<b>\$707</b>	<b>\$6,740</b>	<b>\$6,740</b>	<b>\$15,354</b>	<b>\$50,000</b>
	=====	=====	=====	=====	=====	=====
INDEX 3/	1	2.02	19.26	19.26	43.87	142.86

- 1/ CUSTOMER DOES NOT HAVE SERVICE LINE - IT IS CLASSIFIED AS A MAIN
- 2/ COST OF REGULATOR INSTALL INCLUDED IN METER SET
- 3/ TOTAL AVERAGE COST BY CLASS COMPARED TO THE RESIDENTIAL CLASS
- 4/ TOTAL COST OF METER AND REGULATOR SET, INCLUDING INSTALLATION

FLORIDA DIVISION  
 SCHEDULE A - COST OF SERVICE  
 CLASSIFICATION OF RATE BASE

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ROLLED-IN COST OF SERVICE  
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LOAD ENHANCEMENT PROGRAM - YEAR 10

RATE CASE PLUS POLK POWER PARTNERS 1 & 2, ORANGE CO. AND LOAD ENHANCEMENT

	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
LOCAL STORAGE PLANT	0	0	0	0	100% CAPACITY
INTANGIBLE PLANT	37,452	0	37,452	0	"
PRODUCTION PLANT	0	0	0	0	"
DISTRIBUTION PLANT					
374 - Land & Land Rights	6,283	0	6,283	0	"
375 - Struct & Improv	175,423	0	175,423	0	"
376 - mains	9,109,577	0	9,109,577	0	"
377 - Comp Sta Eq	0	0	0	0	"
378 - M&R Sta Eq - Gen	155,533	0	155,533	0	"
379 - M&R Sta Eq - CG	430,713	0	430,713	0	"
380 - Services	1,830,791	1,830,791	0	0	100% CUSTOMER
381-382 Meters	1,178,403	1,178,403	0	0	"
383-384 House Regulators	379,819	379,819	0	0	"
385 - Ind. M&R Equipment	661,325	0	661,325	0	100% CAPACITY
386 - Property on Cust Premises	0	0	0	0	AC 374-385
387 - Other Equipment	106,467	26,071	80,396	0	AC 374-386
	14,034,334	3,415,084	10,619,250	0	14,034,334
GENERAL PLANT	1,232,250	616,125	616,125	0	50% CUSTOMER, 50% CAPACITY
PLANT ACQUISITIONS	123,409	0	123,409	0	100% CAPACITY
GAS PLANT FOR FUTURE USE	0	0	0	0	"
CWIP	0	0	0	0	DIST PLANT
<b>TOTAL PLANT</b>	<b>15,427,445</b>	<b>4,031,209</b>	<b>11,396,236</b>	<b>0</b>	<b>15,427,445</b>

CLASSIFICATION OF RATE BASE'S ACCUMULATED DEPRECIATION  
 RATE CASE PLUS POLK POWER PARTNERS 1 & 2, ORANGE CO AND LOAD ENHANCEMENT  
 LOAD ENHANCEMENT PROGRAM - YEAR 10

	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
LOCAL STORAGE PLANT	0	0	0	0	RELATED PLANT
INTANGIBLE PLANT	20,334	0	20,334	0	RELATED PLANT ACCOUNT
PRODUCTION PLANT	0	0	0	0	-
DISTRIBUTION PLANT					
374 - Land & Land Rights	0	0	0	0	-
375 - Struct & Improv	50,250	0	50,250	0	-
376 - Mains	1,682,905	0	1,682,905	0	-
377 - Comp Sta Eq	0	0	0	0	-
378 - M&R Sta Eq - Gen	15,506	0	15,506	0	-
379 - M&R Sta Eq - CG	43,129	0	43,129	0	-
380 - Services	194,659	194,659	0	0	-
381-382 Meters	268,668	268,668	0	0	-
383-384 House Regulators	57,300	57,300	0	0	-
385 - Ind M&R Equipment	26,911	0	26,911	0	-
386 - Property on Cust Premises	0	0	0	0	-
387 - Other Equipment	13,380	3,276	10,104	0	-
	2,352,708	523,903	1,828,805	0	2,352,708
GENERAL PLANT	143,584	71,792	71,792	0	GENERAL PLANT
PLANT ACQUISITIONS	82,412	0	82,412	0	PLANT ACQUISITIONS
RETIREMENT WORK IN PROGRESS	(653)	(160)	(493)	0	DIST PLANT
TOTAL ACCUMULATED DEPRECIATION	2,598,385	595,535	2,002,850	0	2,598,385
NET PLANT (Plant Less A/D)	12,829,060	3,435,674	9,393,386	0	12,829,060
LESS CUST ADVANCES	(75,728)	(37,864)	(37,864)	0	50% CUSTOMER, 50% CAPACITY
PLUS WORKING CAPITAL	296,819	195,423	92,145	9,251	O & M EXPENSES
EQUALS TOTAL RATE BASE	13,050,151	3,593,233	9,447,667	9,251	13,050,151

FLORIDA DIVISION  
 SCHEDULE B - COST OF SERVICE  
 CLASSIFICATION OF EXPENSES  
 LOAD ENHANCEMENT PROGRAM - YEAR 10  
 RATE CASE PLUS POLK POWER PARTNERS 1 & 2, ORANGE CO AND LOAD ENHANCEMENT

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	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
LOCAL STORAGE PLANT	0	0	0	0	AC 301-320 <sup>A</sup>
PRODUCTION PLANT	0	0	0	0	100% CAPACITY
DISTRIBUTION PLANT					
870 - Oper. Super & Eng	94,886	57,057	37,829	0	AC 871-879
871 - Dist Load Dispatch	1,531	0	1,531	0	100% CAPACITY
872 - Comp. Sta. Lab & Exp	0	0	0	0	AC 377
873 - Comp Sta Fuel & Power	0	0	0	0	100% COMMODITY
874 - Mains and Services	89,160	16,087	73,073	0	AC 376 & 380
875 - M&R Sta. Eq - Gen	759	0	759	0	AC 378
876 - M&R Sta. Eq - Ind	(100)	0	(100)	0	AC 385
877 - M&R Sta. Eq - CG	423	0	423	0	AC 379
878 - Meter and House Reg	108,825	108,825	0	0	AC 381 & 383
879 - Customer Install.	642	642	0	0	AC 388
880 - Other Expenses	38,414	17,954	20,460	0	AC 387
881 - Rents	2,389	0	2,389	0	100% COMMODITY
885 - Maintenance Super	14,950	3,203	11,747	0	AC 886-894
886 - Maint. of Struc & Imp	1,105	0	5,105	0	AC 375
887 - Maint. of Mains	66,954	0	66,954	0	AC 378
888 - Maint. of Comp Sta Eq	0	0	0	0	AC 377
889 - Maint. of M&R Sta Eq-G	2,655	0	2,655	0	AC 378
890 - Maint. of M&R Sta Eq-Ind	55,598	0	55,598	0	AC 385
891 - Maint. of M&R Sta Eq-CG	(762)	0	(762)	0	AC 379
892 - Maint. of Services	17,703	17,703	0	0	AC 380
893 - Maint. of Meters & House Reg	22,428	22,428	0	0	AC 381-383
894 - Maint. of Other Equip	4,889	1,048	3,841	0	AC 387
Total Distribution Expenses	526,149	244,947	281,502	0	526,449
CUSTOMER ACCOUNTS					
901 - Supervision	2,698	2,698	0	0	100% CUSTOMER
902 - Meter-Reading Expense	49,386	49,386	0	0	"
903 - Records & Coll Exp	237,442	237,442	0	0	"
904 - Uncollectible Accounts	28,772	0	0	28,772	100% COMMODITY
905 - Misc. Expenses	0	0	0	0	100% CUSTOMER
Total Customer Accounts	318,298	289,526	0	28,772	318,298
(907-910) CUST. SER & INFO EXP	3,328	3,328	0	0	100% CUSTOMER
(911-916) SALES EXPENSE	110,136	110,136	0	0	"
(932) MAINT OF GEN PLANT	10,184	5,092	5,092	0	GENERAL PLANT
(920-931) ADMIN & GENERAL	1,774,056	1,168,021	550,744	55,291	O&M EXCL A&G
TOTAL O&M EXPENSES	2,742,451	1,821,050	837,338	84,063	2,742,451



RATE CASE PLUS POLK POWER PARTNERS 1 & 2, ORANGE CO AND LOAD ENHANCEMENT  
LOAD ENHANCEMENT PROGRAM - YEAR 10

	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
<b>DEPRECIATION &amp; AMORTIZATION EXP</b>					
Depreciation Expense	577,446	158,923	418,523	0	NET PLANT
Amort of Other Plant	72,277	0	72,277	0	100% CAPACITY
Amort of Property Loss	0	0	0	0	-
Amort of Limited-Term Inv	0	0	0	0	INTANGIBLE PLANT
Amort of Acquisition Adj	3,504	936	2,568	0	INTAN/DIST/GEN
Amort of Conversion Costs	0	0	0	0	100% COMMODITY
<b>Total Deprec &amp; Amort Expense</b>	<b>653,227</b>	<b>159,859</b>	<b>493,368</b>	<b>0</b>	<b>653,227</b>
<b>TAXES OTHER THAN INCOME</b>					
Revenue Related	115,209	0	0	115,209	100% REVENUE
Other	357,468	93,839	263,629	0	NET PLANT
<b>Total Taxes Other Than Income</b>	<b>472,677</b>	<b>93,839</b>	<b>263,629</b>	<b>115,209</b>	
REV. CRDT TO COS (NEG OF OTHER OP RE)	(59,092)	(59,092)	0	0	100% CUSTOMER
RETURN (REQUIRED NOI)	1,118,398	307,940	809,665	793	RATE BASE * 8.57% ROR
INCOME TAXES FACTOR 3594809	402,043	110,699	291,059	285	RETURN (NOI)
<b>TOTAL OVERALL COST C = SERVICE</b>	<b>5,329,704</b>	<b>2,434,295</b>	<b>2,695,059</b>	<b>200,350</b>	<b>5,329,704</b>

FLORIDA DIVISION  
 SCHEDULE C - COST OF SERVICE  
 CLASSIFICATION OF PURCHASE GAS COSTS  
 LOAD ENHANCEMENT PROGRAM - YEAR 10  
 RATE CASE PLUS POLK POWER PARTNERS 1 & 2, ORANGE CO AND LOAD ENHANCEMENT

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	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LG VOLUME	INDUSTRIAL	INTERRUPT.	LG. VOL. CONTRACT TRANSP. SER.
<b>CUSTOMER COSTS.</b>							
No. of Customers	7,687	6,707	895	31	25	26	3
Weighting	N/A	1	2	19	19	44	143
Weighted No. of Customers	11,126	6,707	1,790	589	467	1,144	429
Allocation Factors	1	0.6028222182	0.1608844149	0.0529390617	0.0419737552	0.1028222182	0.0385583318
<b>CAPACITY COSTS.</b>							
Peak & Avg Month Sales Vol (Therm)	16,834,360	258,118	405,188	132,192	456,365	5,659,489	9,923,008
Allocation Factors	1	0.0153328074	0.0240691063	0.0078525112	0.0271091367	0.3361867633	0.5894496732
<b>MAIN ALLOCATION DOLLARS.</b>							
Allocation Factors	7,426,672	460,928	723,554	236,058	814,942	4,299,084	892,106
Allocation Factors	1	0.0620638693	0.0974264112	0.0317851657	0.1097317883	0.5788708590	0.1201219066
<b>COMMODITY COSTS.</b>							
Annual Sales Vol (Therm)	185,806,337	2,123,026	4,343,885	1,874,904	5,086,295	59,103,477	113,274,750
Allocation Factors	1	0.0114260150	0.0233785622	0.0100906354	0.0273741740	0.3180918259	0.6096387875
<b>REVENUE-RELATED COSTS</b>							
Tax on Cust. Cap & Comm	99,649	31,346	11,867	4,026	7,347	35,685	9,378
Allocation Factors	1	0.3145610008	0.1190842970	0.0404067041	0.0737311518	0.3581033865	0.0941134597

FLORIDA DIVISION  
 SCHEDULE D - COST OF SERVICE  
 ALLOCATION OF RATE BASE TO CUSTOMER CLASSES  
 LOAD ENHANCEMENT PROGRAM - YEAR 10  
 RATE CASE PLUS POLK POWER PARTNERS 1 & 2, ORANGE CO AND LOAD ENHANCEMENT

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	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LG VOLUME	INDUSTRIAL	INTERRUPT	LG VOL CONTRACT TRANSP SER
<b>DIRECT &amp; SPECIAL ASSIGNMENTS</b>							
<b>CUSTOMER</b>							
Meters	909,735	528,363	183,498	73,479	36,064	88,331	0 wtd cust/direct
House Regulators	322,519	322,519	0	0	0	0	0 direct assign
Services	1,636,132	1,036,961	290,948	69,204	69,296	169,723	0 wtd rust/direct
All Other	724,847	442,084	113,957	28,592	32,098	78,629	29,487 wtd cust
<b>TOTAL</b>	<b>3,593,233</b>	<b>2,329,927</b>	<b>588,403</b>	<b>171,275</b>	<b>137,458</b>	<b>336,683</b>	<b>29,487</b>
<b>CAPACITY</b>							
Indus M&R Sta Equip	634,414	0	0	12,383	42,748	530,133	49,150 peak sales/direct
M&R Sta Equip-Gen	140,027	5,230	8,209	2,678	9,246	114,664	0 peak/avg sales/direct
Mains	7,426,672	460,928	723,554	236,058	814,942	4,299,064	892,106 direct assign
All Other	1,246,554	31,130	48,868	15,943	55,040	431,145	664,428 peak/avg sales/direct
<b>TOTAL</b>	<b>9,447,667</b>	<b>497,288</b>	<b>780,631</b>	<b>267,062</b>	<b>921,976</b>	<b>5,375,026</b>	<b>1,605,684</b>
<b>COMMODITY</b>							
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	9,251	106	216	93	253	2,943	5,640 annual sales
<b>TOTAL</b>	<b>9,251</b>	<b>106</b>	<b>216</b>	<b>93</b>	<b>253</b>	<b>2,943</b>	<b>5,640</b>
<b>GRAND TOTAL</b>	<b>13,050,151</b>	<b>2,827,321</b>	<b>1,369,250</b>	<b>438,430</b>	<b>1,059,688</b>	<b>5,714,652</b>	<b>1,640,811</b>

## SCHEDULE E - COST OF SERVICE

## ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSES (Page 1 of 3)

## LOAD ENHANCEMENT PROGRAM - YEAR 10

## RATE CASE PLUS POLK POWER PARTNERS 1 &amp; 2, ORANGE CO AND LOAD ENHANCEMENT

	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LG VOLUME	INDUSTRIAL	INTERRUPT	LG. VOL CONTRACT TRANSP SER
<b>OPERATIONS &amp; MAINTENANCE EXPENSE</b>							
<b>DIRECT &amp; SPECIAL ASSIGNMENTS</b>							
<b>CUSTOMER</b>							
878 - Meter & House Regs	108,825	85,602	17,508	5,761	4,568	11,190	4,196 wtd cust
893 - Maint Meters & House Reg	22,428	13,520	3,806	1,187	941	2,306	865 wtd cust
874 - Mains & Services	16,067	9,698	2,568	852	675	1,654	620 wtd cust
892 - Maint. of Services	17,703	10,672	2,846	937	743	1,820	683 wtd cust
All Other	1,656,009	998,279	266,426	87,668	69,509	170,275	63,853 wtd cust
<b>TOTAL</b>	<b>1,821,052</b>	<b>1,097,771</b>	<b>292,979</b>	<b>96,405</b>	<b>76,436</b>	<b>187,245</b>	<b>70,217</b>
<b>CAPACITY</b>							
876 - M&R Sta Eq - I	(100)	0	0	(100)	0	0	0 direct
890 - Maint of M&R Sta Eq-I	55,598	0	0	0	3,314	41,061	11,203 peak/avg sales
874 - Mains and Services	73,073	4,535	7,119	2,323	8,018	42,300	8,778 main alloc (direct)
887 - Maint. of Mains	66,954	4,155	6,523	2,128	7,347	36,758	8,043 main alloc (direct)
All Other	641,813	39,833	62,530	20,400	70,427	371,527	77,096 main alloc (direct)
<b>TOTAL</b>	<b>837,338</b>	<b>48,524</b>	<b>76,172</b>	<b>24,751</b>	<b>89,106</b>	<b>493,666</b>	<b>105,119</b>
<b>COMMODITY</b>							
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	84,064	2,461	5,035	2,173	5,895	68,501	0 annual sales/direct
<b>TOTAL</b>	<b>84,064</b>	<b>2,461</b>	<b>5,035</b>	<b>2,173</b>	<b>5,895</b>	<b>68,501</b>	<b>0</b>
<b>TOTAL O&amp;M EXPENSES ALLOCATED</b>	<b>2,742,454</b>	<b>1,148,755</b>	<b>374,185</b>	<b>123,329</b>	<b>171,438</b>	<b>749,411</b>	<b>175,336</b>
<b>DEPRECIATION EXPENSE:</b>							
Customer	158,923	95,802	25,568	8,413	6,671	16,341	6,128 wtd cust
Capacity	418,523	25,975	40,775	13,303	45,925	242,271	50,274 main alloc (direct)
<b>TOTAL</b>	<b>577,446</b>	<b>121,777</b>	<b>66,343</b>	<b>21,716</b>	<b>52,596</b>	<b>258,612</b>	<b>56,402</b>
<b>AMORTIZATION OF GAS PLANT</b>							
Capacity	72,277	2,142	3,363	1,097	3,787	29,668	32,220 peak/avg sales



FLORIDA DIVISION  
 SCHEDULE E - COST OF SERVICE  
 ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSES (Page 3 of 3)  
 LOAD ENHANCEMENT PROGRAM - YEAR 10  
 RATE CASE PLUS POLK POWER PARTNERS 1 & 2, ORANGE CO AND LOAD ENHANCEMENT

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	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LG. VOLUME	INDUSTRIAL	INTERRUPT	LG. VOL. CONTRACT TRANSP. SER
<b>TAXES OTHER THAN INCOME TAXES:</b>							
Customer	93,839	56,568	15,097	4,968	3,939	9,649	3,618 wtd cust
Capacity	263,629	16,362	25,684	8,379	28,928	152,607	31,668 main alloc (direct)
Subtotal	357,468	72,930	40,782	13,347	32,867	162,256	35,286
Revenue	115,209	36,240	13,720	4,655	8,494	41,257	10,843
<b>TOTAL</b>	<b>472,677</b>	<b>109,170</b>	<b>54,501</b>	<b>18,002</b>	<b>41,362</b>	<b>203,513</b>	<b>46,129</b>
<b>RETURN (NOI)</b>							
Customer	307,940	199,675	50,426	14,678	11,780	28,854	2,527 cust rel R.B.
Capacity	809,665	42,618	66,900	22,887	79,013	460,640	137,607 cap rel R.B. (direct)
Commodity	793	9	19	1	22	252	483 comm rel R.B.
<b>TOTAL</b>	<b>1,118,398</b>	<b>242,301</b>	<b>117,345</b>	<b>37,573</b>	<b>90,815</b>	<b>489,746</b>	<b>140,617</b>
<b>INCOME TAXES</b>							
Customer	110,699	71,779	18,127	5,277	4,235	10,372	908 cust rel R.B.
Capacity	291,059	15,320	24,049	8,228	28,404	165,591	49,467 cap rel R.B. (direct)
Commodity	285	3	7	3	8	91	174 comm rel R.B.
<b>TOTAL</b>	<b>402,043</b>	<b>87,103</b>	<b>42,183</b>	<b>13,507</b>	<b>32,646</b>	<b>176,054</b>	<b>50,549</b>
<b>REVENUE CREDITED TO COS:</b>							
Customer	(59,092)	(35,455)	(23,637)	0	0	0	0 direct assign
<b>TOTAL COST OF SERVICE:</b>							
Customer	2,434,297	1,486,704	378,711	129,790	103,100	252,556	83,434
Capacity	2,695,059	151,100	237,194	78,727	275,446	1,545,929	406,663
Commodity	85,142	2,473	5,080	2,184	5,925	68,844	657
Subtotal	5,214,498	1,640,278	620,985	210,701	384,471	1,867,329	490,754
Revenue Related Taxes	115,209	36,240	13,720	4,655	8,494	41,257	10,843
<b>TOTAL</b>	<b>5,329,707</b>	<b>1,676,518</b>	<b>634,684</b>	<b>215,356</b>	<b>392,965</b>	<b>1,908,586</b>	<b>501,597</b>

FLORIDA DIVISION  
 SCHEDULE F - COST OF SERVICE  
 DERIVATION OF REVENUE DEFICIENCY  
 LOAD ENHANCEMENT PROGRAM - YEAR 10  
 RATE CASE PLUS POLK POWER PARTNERS 1 & 2, ORANGE CO AND LOAD ENHANCEMENT

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	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LG VOLUME	INDUSTRIAL	INTERRUPT	LG VOL CONTRACT TRANSP SER
CUSTOMER COSTS	2,434,297	1,486,704	378,711	129,790	103,100	252,556	83,434
CAPACITY COSTS	2,695,059	151,100	237,194	78,727	275,446	1,545,929	406,663
COMMODITY COSTS	85,142	2,473	5,060	2,184	5,925	68,814	657
REVENUE COSTS	115,209	36,240	13,720	4,655	8,494	41,257	10,613
<b>TOTAL</b>	<b>5,329,707</b>	<b>1,676,518</b>	<b>634,684</b>	<b>215,356</b>	<b>392,965</b>	<b>1,908,586</b>	<b>501,597</b>
less: REV AT PRESENT RATES (in the projected test year)	4,472,493	988,839	806,993	146,906	331,677	2,198,078	0
equals: GAS SALES REVENUE DEFICIENCY	857,214	687,679	(172,309)	68,450	61,288	(289,492)	501,597
plus: DEFICIENCY IN OTHER OPER REV	20,652	12,391	8,261	0	0	0	0
equals: TOTAL BASE-REV DEFICIENCY	877,866	700,070	(164,048)	68,450	61,288	(289,492)	501,597
=====							
UNIT COSTS							
Customer	26.389756	18.472049	35.261761	348.898232	343.666461	809.475950	2,317.6210
Capacity	0.160093	0.585392	0.585392	0.595548	0.603566	0.273157	0.040982
Commodity	0.000458	0.001165	0.001165	0.001165	0.001165	0.001165	0.000006
COST OF SERVICE PER SALES THERM		0.789683	0.146110	0.114862	0.077260	0.032292	0.004428
<b>SUMMARY OF RESULTS:</b>							
ALLOCATED COSTS	2,526,558	1,676,518	634,684	215,356			
BASE CASE	2,414,746	1,633,975	602,888	177,883			
INCREMENTAL COSTS	<b>111,812</b>	<b>42,543</b>	<b>31,796</b>	<b>37,473</b>			
INCREMENTAL SALES VOLUMES	1,314,000	432,000	342,000	540,000			
INCREMENTAL NON-FUEL REVENUE	162,910	93,152	33,400	36,358			
INCREMENTAL CUST CHARGES	38,340	23,400	12,780	2,160			
TOTAL INCREMENTAL MARGIN	<b>201,250</b>	<b>116,552</b>	<b>46,180</b>	<b>38,518</b>			

SCHEDULE E-7 - COST OF SERVICE - METER SET  
 EXPLANATION: Provide the Calculation of the Average Cost  
 of Meter Set and Service by Rate Class  
 LOAD ENHANCEMENT PROGRAM - YEAR 10

DATED

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RATE CASE PLUS POLK POWER PARTNERS 1 & 2, ORANGE CO AND LOAD ENHANCEMENT

	RESIDENTIAL	COMMERCIAL	COMMERCIAL LG VOLUME	INDUSTRIAL	INTERRUPT	LG. VOL CONTRACT TRANSP. SER.
SERVICE LINE PIPE AND PIPING	\$219	\$219	\$2,371	\$2,371	\$1,955	\$0 1/
METER METER COST	34	360	1,522	1,522	2,001	0
METER SET	80	80	2,530	2,530	10,490	
REGULATOR REGULATOR COST	16	45	317	317	908	50,000 4/
REGULATOR INSTALL	1	3	0 2/	0 2/	0 2/	0 2/
<b>TOTAL</b>	<b>\$350</b>	<b>\$707</b>	<b>\$6,740</b>	<b>\$6,740</b>	<b>\$15,354</b>	<b>\$50,000</b>
INDEX 3/	1	2.02	19.26	19.26	43.87	142.86

- 1/ CUSTOMER DOES NOT HAVE SERVICE LINE - IT IS CLASSIFIED AS A MAIN
- 2/ COST OF REGULATOR INSTALL INCLUDED IN METER SET
- 3/ TOTAL AVERAGE COST BY CLASS COMPARED TO THE RESIDENTIAL CLASS
- 4/ TOTAL COST OF METER AND REGULATOR SET, INCLUDING INSTALLATION



FLOO, JA DIVISION  
 SCHEDULE A - COST OF SERVICE  
 CLASSIFICATION OF RATE BASE  
**LOAD ENHANCEMENT PROGRAM - YEAR 15**

06/14/96

ROLLED-IN COST OF SERVICE  
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**RATE CASE PLUS POLK POWER PARTNERS 1 & 2, ORANGE CO, AND LOAD ENHANCEMENT**

	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
LOCAL STORAGE PLANT	0	0	0	0	100% CAPACITY
INTANGIBLE PLANT	37,452	0	37,452	0	"
PRODUCTION PLANT	0	0	0	0	"
DISTRIBUTION PLANT					
374 - Land & Land Rights	6,283	0	6,283	0	"
375 - Struct & Improv	175,423	0	175,423	0	"
376 - Mains	9,109,577	0	9,109,577	0	"
377 - Comp Sta Eq	0	0	0	0	"
378 - M&R Sta Eq - Gen	155,533	0	155,533	0	"
379 - M&R Sta. Eq - CG	430,713	0	430,713	0	"
380 - Services	1,952,691	1,952,691	0	0	100% CUSTOMER
381-382 Meters	1,282,528	1,282,528	0	0	"
383-384 House Regulators	385,819	385,819	0	0	"
385 - Ind. M&R Equipment	661,325	0	661,325	0	100% CAPACITY
386 - Property on Cust Premises	0	0	0	0	AC 374-385
387 - Other Equipment	106,467	26,071	80,396	0	AC 374-386
	14,266,359	3,647,109	10,619,250	0	14,266,359
GENERAL PLANT	1,232,250	616,125	616,125	0	50% CUSTOMER, 50% CAPACITY
PLANT ACQUISITIONS	123,409	0	123,409	0	100% CAPACITY
GAS PLANT FOR FUTURE USE	0	0	0	0	"
CWIP	0	0	0	0	DIST PLANT
TOTAL PLANT	15,659,470	4,263,234	11,396,236	0	15,659,470

CLASSIFICATION OF RATE BASE'S ACCUMULATED DEPRECIATION  
 RATE CASE PLUS POLK POWER PARTNERS 1 & 2, ORANGE CO AND LOAD ENHANCEMENT  
 LOAD ENHANCEMENT PROGRAM - YEAR 15

	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
LOCAL STORAGE PLANT	0	0	0	0	RELATED PLANT
INTANGIBLE PLANT	20,334	0	20,334	0	RELATED PLANT ACCOUNT
PRODUCTION PLANT	0	0	0	0	-
DISTRIBUTION PLANT					
374 - Land & Land Rights	0	0	0	0	-
375 - Struct & Improv	50,250	0	50,250	0	-
376 - Mains	1,682,905	0	1,682,905	0	-
377 - Comp Sta Eq	0	0	0	0	-
378 - M&R Sta. Eq - Gen	15,506	0	15,506	0	-
370 - M&R Sta. Eq - CG	43,129	0	43,129	0	-
380 - Services	237,110	237,110	0	0	-
381-382 Meters	320,942	320,942	0	0	-
383-384 House Regulators	59,136	59,136	0	0	-
385 - Ind. M&R Equipment	26,911	0	26,911	0	-
386 - Property on Cust Premises	0	0	0	0	-
387 - Other Equipment	13,380	3,276	10,104	0	-
	<u>2,449,269</u>	<u>620,464</u>	<u>1,828,805</u>	<u>0</u>	<u>2,449,269</u>
GENERAL PLANT	143,584	71,792	71,792	0	GENERAL PLANT
PLANT ACQUISITIONS	82,412	0	82,412	0	PLANT ACQUISITIONS
RETIREMENT WORK IN PROGRESS	(653)	(160)	(493)	0	DIST. PLANT
	<u>2,694,946</u>	<u>692,096</u>	<u>2,002,850</u>	<u>0</u>	<u>2,694,946</u>
TOTAL ACCUMULATED DEPRECIATION	=====	=====	=====	=====	
NET PLANT (Plant Less A/D)	12,964,524	3,571,138	9,393,386	0	12,964,524
LESS CUST ADVANCES	(75,728)	(37,864)	(37,864)	0	50% CUSTOMER, 50% CAPACITY
PLUS WORKING CAPITAL	296,819	195,423	92,145	9,251	O & M EXPENSES
	<u>13,185,615</u>	<u>3,728,697</u>	<u>9,447,667</u>	<u>9,251</u>	<u>13,185,615</u>
EQUALS TOTAL RATE BASE	=====	=====	=====	=====	

FLORIDA DIVISION  
 SCHEDULE B - COST OF SERVICE  
 CLASSIFICATION OF EXPENSES  
 LOAD ENHANCEMENT PROGRAM - YEAR 15  
 RATE CASE PLUS POLK POWER PARTNERS 1 & 2, ORANGE CO AND LOAD ENHANCEMENT

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	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
LOCAL STORAGE PLANT	0	0	0	0	AC 301-320
PRODUCTION PLANT	0	0	0	0	100% CAPACITY
DISTRIBUTION PLANT:					
870 - Oper Super & Eng	94,886	57,057	37,829	0	AC 871-879
871 - Dist Load Dispatch	1,531	0	1,531	0	100% CAPACITY
872 - Comp Sta Lab & Exp	0	0	0	0	AC 377
873 - Comp Sta Fuel & Power	0	0	0	0	100% COMMODITY
874 - Mains and Services	90,153	17,060	73,073	0	AC 375 & 380
875 - M&R Sta. Eq - Gen	759	0	759	0	AC 378
876 - M&R Sta. Eq - Ind	(100)	0	(100)	0	AC 385
877 - M&R Sta. Eq - CG	423	0	423	0	AC 379
878 - Meter and House Reg	116,123	116,123	0	0	AC 381 & 383
879 - Customer Install.	1,137	1,137	0	0	AC 386
880 - Other Expenses	39,518	19,058	20,460	0	AC 387
881 - Rents	2,389	0	2,389	0	100% COMMODITY
885 - Maintenance Super	14,950	3,203	11,747	0	AC 886-894
886 - Maint. of Struc & Imp	5,105	0	5,105	0	AC 375
887 - Maint. of Mains	66,954	0	66,954	0	AC 378
888 - Maint. of Comp Sta Eq	0	0	0	0	AC 377
889 - Maint. of M&R Sta Eq-G	2,655	0	2,655	0	AC 378
890 - Maint. of M&R Sta Eq-Ind	55,598	0	55,598	0	AC 385
891 - Maint. of M&R Sta Eq-CG	(762)	0	(762)	0	AC 379
892 - Maint. of Services	19,575	19,575	0	0	AC 380
893 - Maint. of Meters & House Reg	24,259	24,259	0	0	AC 381-383
894 - Maint. of Other Equip	4,889	1,048	3,841	0	AC 387
Total Distribution Expenses	540,042	258,540	281,502	0	540,042
CUSTOMER ACCOUNTS:					
901 - Supervision	2,698	2,698	0	0	100% CUSTOMER
902 - Meter-Reading Expense	51,293	51,293	0	0	"
903 - Records & Coll Exp	249,672	249,672	0	0	"
904 - Uncollectible Accounts	28,772	0	0	28,772	100% COMMODITY
905 - Misc. Expenses	0	0	0	0	100% CUSTOMER
Total Customer Accounts	332,435	303,663	0	28,772	332,435
(907-910) CUST. SER & INFO EXP	3,597	3,597	0	0	100% CUSTOMER
(911-916) SALES EXPENSE	117,004	117,004	0	0	"
(932) MAINT. OF GEN PLANT	10,184	5,092	5,092	0	GENERAL PLANT
(920-931) ADMIN & GENERAL	1,774,056	1,168,021	550,744	55,291	O&M EXCL. A&G
TOTAL O&M EXPENSES	2,777,318	1,855,917	837,338	84,063	2,777,318

RATE CASE PLUS POLK POWER PARTNERS 1 & 2, ORANGE CO AND LOAD ENHANCEMENT  
LOAD ENHANCEMENT PROGRAM - YEAR 15

	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
<b>DEPRECIATION &amp; AMORTIZATION EXP</b>					
Depreciation Expense	586,602	168,079	418,523	0	NET PLANT
Amort. of Other Plant	72,277	0	72,277	0	100% CAPACITY
Amort. of Property Loss	0	0	0	0	"
Amort. of Limited Term Inv	0	0	0	0	INTANGIBLE PLANT
Amort. of Acquisition Adj	3,504	936	2,568	0	INTAN/DIST/GEN
Amort. of Conversion Costs	0	0	0	0	100% COMMODITY
Total Deprec & Amort Expense	662,383	169,015	493,368	0	662,383
<b>TAXES OTHER THAN INCOME</b>					
Revenue Related	119,319	0	0	119,319	100% REVENUE
Other	360,948	93,839	263,629	0	NET PLANT
Total Taxes Other Than Income	480,267	93,839	263,629	119,319	
REV CRDT TO COS (NEG OF OTHER OP RE	(59,092)	(59,092)	0	0	100% CUSTOMER
RETURN (REQUIRED NOI)	1,130,007	319,549	809,665	793	RATE BASE * 8.57% ROR
INCOME TAXES FACTOR 3594809	406,216	114,872	291,059	285	RETURN (NOI)
<b>TOTAL OVERALL COST OF SERVICE</b>	<b>5,397,099</b>	<b>2,494,100</b>	<b>2,695,059</b>	<b>204,460</b>	<b>5,393,619</b>

FLORIDA DIVISION  
 SCHEDULE C - COST OF SERVICE  
 CLASSIFICATION OF PURCHASE GAS COSTS  
 LOAD ENHANCEMENT PROGRAM - YEAR 15  
 RATE CASE PLUS POLK POWER PARTNERS 1 & 2, ORANGE CO AND LOAD ENHANCEMENT

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	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LG VOLUME	INDUSTRIAL	INTERRUPT	LG VOL CONTRACT TRANSP SER
<b>CUSTOMER COSTS</b>							
No of Customers	7,980	6,957	933	36	25	26	3
Weighting	N/A	1	2	19	19	44	143
Weighted No. of Customers	11,547	6,957	1,866	684	467	1,144	429
Allocation Factors	1	0.6024941543	0.1616004157	0.0592361652	0.0404434052	0.0990733524	0.0371525071
<b>CAPACITY COSTS</b>							
Peak & Avg Month Sales Vol (Therm)	16,834,360	258,118	405,188	132,192	456,365	5,659,489	9,923,008
Allocation Factors	1	0.0153328074	0.0240691063	0.0078525112	0.0271091387	0.3361867633	0.5894496732
<b>MAIN ALLOCATION DOLLARS</b>							
	7,426,672	460,928	723,554	236,058	814,942	4,299,084	892,106
Allocation Factors	1	0.0620638693	0.0974264112	0.0317851657	0.1097317883	0.5788708590	0.1201219066
<b>COMMODITY COSTS</b>							
Annual Sales Vol (Therm)	186,646,337	2,483,026	4,523,885	2,174,904	5,086,296	59,103,477	113,274,750
Allocation Factors	1	0.0133033739	0.0242377379	0.0116525405	0.0272509768	0.3166602568	0.6068951142
<b>REVENUE-RELATED COSTS</b>							
Tax on Cust. Cap & Comm	100,858	32,076	12,121	4,373	7,322	35,611	9,356
Allocation Factors	1	0.3180254901	0.1201766597	0.0433563604	0.0725966600	0.3530786492	0.0927661717

FLORIDA DIVISION  
 SCHEDULE D - COST OF SERVICE  
 ALLOCATION OF RATE BASE TO CUSTOMER CLASSES  
 LOAD ENHANCEMENT PROGRAM - YEAR 15  
 RATE CLASS PLUS POLK POWER PARTNERS 1 & 2, ORANGE CO AND LOAD ENHANCEMENT

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	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LG. VOLUME	INDUSTRIAL	INTERRUPT	LG VOL CONTRACT TRANSP SER
<b>DIRECT &amp; SPECIAL ASSIGNMENTS:</b>							
<b>CUSTOMER</b>							
Meters	961,586	549,635	200,450	87,106	36,064	88,331	0 wld cust/direct
House Regulators	328,683	328,683	0	0	0	0	0 direct assign
Services	1,715,581	1,096,214	308,244	72,104	69,296	169,723	0 wld cust/direct
All Other	724,847	442,084	113,957	28,592	32,098	78,629	29,487 wld cust
<b>TOTAL</b>	<b>3,728,697</b>	<b>2,414,616</b>	<b>622,651</b>	<b>187,802</b>	<b>137,458</b>	<b>336,683</b>	<b>29,487</b>
<b>CAPACITY</b>							
Indus M&R Sta Equip	634,414	0	0	12,383	42,748	530,133	49,150 peak sales/direct
M&R Sta Equip-Gen	140,027	5,230	8,209	2,678	9,246	114,664	0 peak/avg sales/direct
Mains	7,426,672	460,928	723,554	236,058	814,942	4,299,084	892,106 direct assign
All Other	1,246,554	31,130	48,868	15,943	55,040	431,145	664,428 peak/avg sales/direct
<b>TOTAL</b>	<b>9,447,667</b>	<b>497,288</b>	<b>780,631</b>	<b>267,062</b>	<b>921,978</b>	<b>5,375,026</b>	<b>1,605,684</b>
<b>COMMODITY</b>							
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	9,251	123	224	108	252	2,929	5,614 annual sales
<b>TOTAL</b>	<b>9,251</b>	<b>123</b>	<b>224</b>	<b>108</b>	<b>252</b>	<b>2,929</b>	<b>5,614</b>
<b>GRAND TOTAL</b>	<b>13,185,615</b>	<b>2,912,027</b>	<b>1,403,506</b>	<b>454,972</b>	<b>1,059,686</b>	<b>5,714,638</b>	<b>1,640,786</b>

FLORIDA DIVISION  
 SCHEDULE E - COST OF SERVICE  
 ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSES (Page 1 of 3)  
 LOAD ENHANCEMENT PROGRAM - YEAR 15  
 RATE CASE PLUS POLK POWER PARTNERS 1 & 2, ORANGE CO AND LOAD ENHANCEMENT

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	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LG. VOLUME	INDUSTRIAL	INTERRUPT	LG. VOL CONTRACT TRANSP SER
<b>OPERATIONS &amp; MAINTENANCE EXPENSE:</b>							
<b>DIRECT &amp; SPECIAL ASSIGNMENTS:</b>							
<b>CUSTOMER</b>							
878 - Meter & House Regs	116,123	69,963	18,766	6,879	4,696	11,505	4,314 wtd cust
893 - Maint Meters & House Reg	24,259	14,616	3,920	1,437	961	2,403	901 wtd cust
874 - Mains & Services	17,080	10,291	2,760	1,012	691	1,692	635 wtd cust
892 - Maint. of Services	19,575	11,794	3,163	1,160	792	1,939	727 wtd cust
All Other	1,678,682	1,011,517	271,308	99,451	67,900	166,332	62,375 wtd cust
<b>TOTAL</b>	<b>1,855,919</b>	<b>1,118,180</b>	<b>299,917</b>	<b>109,938</b>	<b>75,060</b>	<b>183,872</b>	<b>68,952</b>
<b>CAPACITY</b>							
876 - M&R Sta Eq - I	(100)	0	0	(100)	0	0	0 direct
890 - Maint of M&R Sta Eq-I	55,598	0	0	0	3,314	41,081	11,203 peak/avg sales
874 - Mains and Services	73,073	4,535	7,119	2,323	8,018	42,300	8,778 main alloc (direct)
887 - Maint. of Mains	66,954	4,155	6,523	2,128	7,347	38,758	8,043 main alloc (direct)
All Other	641,813	39,333	62,530	20,400	70,427	371,527	77,096 main alloc (direct)
<b>TOTAL</b>	<b>837,338</b>	<b>48,524</b>	<b>76,172</b>	<b>24,751</b>	<b>89,106</b>	<b>493,666</b>	<b>105,119</b>
<b>COMMODITY</b>							
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	84,064	2,845	5,183	2,492	5,828	67,717	0 annual sales/direct
<b>TOTAL</b>	<b>84,064</b>	<b>2,845</b>	<b>5,183</b>	<b>2,492</b>	<b>5,828</b>	<b>67,717</b>	<b>0</b>
<b>TOTAL O&amp;M EXPENSES ALLOCATED</b>	<b>2,777,321</b>	<b>1,169,549</b>	<b>381,272</b>	<b>137,180</b>	<b>169,994</b>	<b>745,254</b>	<b>174,071</b>
<b>DEPRECIATION EXPENSE:</b>							
Customer	168,076	101,265	27,161	9,956	6,798	16,652	6,244 wtd cust
Capacity	418,523	25,975	40,775	13,303	45,925	242,271	50,274 main alloc (direct)
<b>TOTAL</b>	<b>586,599</b>	<b>127,240</b>	<b>67,936</b>	<b>23,259</b>	<b>52,723</b>	<b>258,923</b>	<b>56,518</b>
<b>AMORTIZATION OF GAS PLANT</b>							
Capacity	72,277	2,142	3,363	1,097	3,787	29,668	32,220 peak/avg sales





	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LG VOLUME	INDUSTRIAL	INTERRUPT	LG VOL CONTRACT TRANSP. SER
<b>TAXES OTHER THAN INCOME TAXES</b>							
Customer	97,319	58,634	15,727	5,765	3,936	9,642	3,616 wtd cust
Capacity	263,629	16,362	25,684	8,379	28,928	152,607	31,668 main alloc (direct)
Subtotal	360,948	74,996	41,411	14,144	32,864	162,249	35,283
Revenue	119,319	37,946	14,339	5,173	8,662	42,129	11,069
<b>TOTAL</b>	<b>480,267</b>	<b>112,942</b>	<b>55,751</b>	<b>19,318</b>	<b>41,527</b>	<b>204,378</b>	<b>46,352</b>
<b>RETURN (NOI)</b>							
Customer	319,549	206,933	53,361	16,096	11,780	28,854	2,527 cust rel R.B.
Capacity	809,665	42,618	66,900	22,887	79,013	460,640	137,607 cap rel R.B. (direct)
Commodity	793	11	19	9	22	251	481 comm rel R.B.
<b>TOTAL</b>	<b>1,130,007</b>	<b>249,561</b>	<b>120,280</b>	<b>38,991</b>	<b>90,815</b>	<b>489,745</b>	<b>140,615</b>
<b>INCOME TAXES</b>							
Customer	114,872	74,388	19,182	5,786	4,235	10,372	908 cust rel R.B.
Capacity	291,059	15,320	24,049	8,228	28,404	165,591	49,467 cap rel R.B. (direct)
Commodity	285	4	7	3	8	90	173 comm rel R.B.
<b>TOTAL</b>	<b>406,216</b>	<b>89,712</b>	<b>43,239</b>	<b>14,017</b>	<b>32,646</b>	<b>176,054</b>	<b>50,549</b>
<b>REVENUE CREDITED TO COS</b>							
Customer	(59,092)	(35,455)	(23,637)	0	0	0	0 direct assign
<b>TOTAL COST OF SERVICE</b>							
Customer	2,497,579	1,524,509	391,863	147,594	101,846	249,485	82,282
Capacity	2,695,059	151,100	237,194	78,727	275,446	1,545,929	406,663
Commodity	85,142	2,859	5,209	2,504	5,857	68,058	654
Subtotal	5,277,780	1,678,469	634,266	228,825	383,149	1,863,472	489,599
Revenue Related Taxes	119,319	37,946	14,339	5,173	8,662	42,129	11,069
<b>TOTAL</b>	<b>5,397,099</b>	<b>1,716,415</b>	<b>648,605</b>	<b>233,999</b>	<b>391,811</b>	<b>1,905,600</b>	<b>500,668</b>

FLORIDA DIVISION  
 SCHEDULE F - COST OF SERVICE  
 DERIVATION OF REVENUE DEFICIENCY  
 LOAD ENHANCEMENT PROGRAM - YEAR 15  
 RATE CASE PLUS POLK POWER PARTNERS 1 & 2, ORANGE CO AND LOAD ENHANCEMENT

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	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LG VOLUME	INDUSTRIAL	INTERRUPT	LG VOL CONTRACT TRANSP SER
CUSTOMER COSTS	2,497,579	1,524,509	391,863	147,594	101,846	249,485	82,282
CAPACITY COSTS	2,695,059	151,100	237,194	78,727	275,446	1,545,929	406,663
COMMODITY COSTS	85,142	2,859	5,209	2,504	5,857	68,058	654
REVENUE COSTS	119,319	37,946	14,339	5,173	8,662	42,129	11,069
<b>TOTAL</b>	<b>5,397,099</b>	<b>1,716,415</b>	<b>648,605</b>	<b>233,999</b>	<b>391,811</b>	<b>1,905,600</b>	<b>500,668</b>
less REV AT PRESENT RATES (in the projected base year)	4,472,493	988,839	806,993	146,906	331,677	2,198,078	0
equals GAS SALES REVENUE DEFICIENCY	924,606	727,576	(158,388)	87,093	60,134	(292,478)	500,668
plus DEFICIENCY IN OTHER OPER REV	20,652	12,391	8,261	0	0	0	0
equals TOTAL BASE-REV DEFICIENCY	945,258	739,967	(150,127)	87,093	60,134	(292,478)	500,668
=====							
UNIT COSTS							
Customer	26.081654	18.261093	35.000268	341.653462	339.486355	799.629875	2,285.6213
Capacity	0.160093	0.585392	0.585392	0.595548	0.603566	0.273157	0.040982
Commodity	0.000456	0.001152	0.001152	0.001152	0.001152	0.001152	0.000006
COST OF SERVICE PER SALES THERM		0.691259	0.143374	0.107590	0.077033	0.032242	0.004420
<b>SUMMARY OF RESULTS:</b>							
ALLOCATED COSTS	2,599,019	1,716,415	648,605	233,999			
BASE CASE	2,414,746	1,633,975	602,888	177,883			
INCREMENTAL COSTS	<b>184,273</b>	<b>82,440</b>	<b>45,717</b>	<b>56,116</b>			
INCREMENTAL SALES VOLUMES	2,154,000	792,000	522,000	840,000			
INCREMENTAL NON-FUEL REVENUE	278,315	170,779	50,979	56,557			
INCREMENTAL CUST CHARGES	65,860	42,900	19,620	3,360			
TOTAL INCREMENTAL MARGIN	<b>344,195</b>	<b>213,679</b>	<b>70,599</b>	<b>59,917</b>			

SCHEDULE E-7 - COST OF SERVICE - METER SET

DATED

06/14/96

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EXPLANATION: Provide the Calculation of the Average Cost  
of Meter Set and Service by Rate Class  
LOAD ENHANCEMENT PROGRAM - YEAR 15

RATE CASE PLUS POLK POWER PARTNERS 1 & 2, ORANGE CO AND LOAD ENHANCEMENT	LOAD ENHANCEMENT		COMMERCIAL LG. VOLUME	INDUSTRIAL	INTERRUPT	LG. VOL CONTRACT TRANSP. SER.
	RESIDENTIAL	COMMERCIAL				
SERVICE LINE PIPE AND PIPING	\$219	\$219	\$2,371	\$2,371	\$1,955	\$0 1/
METER METER COST	34	360	1,522	1,522	2,001	0
METER SET	80	80	2,530	2,530	10,490	
REGULATOR REGULATOR COST	16	45	317	317	908	50,000 4/
REGULATOR INSTALL	1	3	0 2/	0 2/	0 2/	0 2/
<b>TOTAL</b>	<b>\$350</b>	<b>\$707</b>	<b>\$6,740</b>	<b>\$6,740</b>	<b>\$15,354</b>	<b>\$50,000</b>
INDEX 3/	1	2.02	19.26	19.26	43.87	142.86

1/ CUSTOMER DOES NOT HAVE SERVICE LINE - IT IS CLASSIFIED AS A MAIN

2/ COST OF REGULATOR INSTALL INCLUDED IN METER SET

3/ TOTAL AVERAGE COST BY CLASS COMPARED TO THE RESIDENTIAL CLASS

4/ TOTAL COST OF METER AND REGULATOR SET, INCLUDING INSTALLATION