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PLEASE REPLY TO:
TALLAHASSEE
June 18, 1996

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HAND DELIVERED

Blanca S. Bayo, Director
Division of Records and Reporting
101 E. Gaines Street
Tallahassee, Florida 32301

Re: Application for rate increase by City Gas Company
of Florida
Docket No. 960502-GU

Dear Ms. Bayo:

Enclosed for filing and distribution are the original and sixteen copies of City Gas Company of Florida's Petition, Testimony, Minimum Filing Requirements and Tariffs in the above docket.

Please acknowledge receipt of the above on the extra copy enclosed herein and return it to me. Thank you for your assistance.

Sincerely,

Joseph A. McGlothlin
Joseph A. McGlothlin

✓
45 (no copies of I)

JAM/jei

48 (Enclosures
& copies of I)

Johnson
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CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO. 960502-GU
MINIMUM FILING REQUIREMENTS

TABLE OF CONTENTS

<u>SECTION</u>	<u>TITLE</u>	<u>PAGE</u>
A	EXECUTIVE SUMMARY	
B	HISTORIC RATE BASE	2 - 8
C	HISTORIC COST OF SERVICE	9 - 40
D	HISTORIC CAPITAL STRUCTURE	41 - 94
E	COST OF SERVICE	95 - 111
F	INTERIM RATE RELIEF	114 - 141
G	PROJECTED RATE BASE, COST OF SERVICE AND CAPITAL STRUCTURE	143 - 154
H	COST-OF-SERVICE STUDY	155 - 239
I	ENGINEERING DATA	240 - 257
		258 - 323

000001

CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO. 960502-GU
MINIMUM FILING REQUIREMENTS
INDEX

EXECUTIVE SUMMARY			
<u>SCHEDULE NO.</u>	<u>WITNESS</u>	<u>TITLE</u>	<u>PAGE</u>
A-1 p. 1	R. W. SMITH	MAGNITUDE OF CHANGE-PRESENT vs PRIOR RATE CASE	3
A-2 p. 1	R. W. SMITH	ANALYSIS OF PERMANENT RATE INCREASE REQUESTED	4
A-3 p. 1	R. W. SMITH	ANALYSIS OF JURISDICTIONAL RATE BASE	5
A-4 p. 1	R. W. SMITH	ANALYSIS OF JURISDICTIONAL N. O. I.	6
A-5 p. 1	R. W. SMITH	OVERALL RATE OF RETURN COMPARISON	7
A-6 p. 1	R. W. SMITH	FINANCIAL INDICATORS	8

000002

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE MAGNITUDE OF CHANGE - PRESENT vs PRIOR RATE CASE.

TYPE OF DATA SHOWN:
 HISTORIC TEST YEAR LAST CASE: 9/30/93
 ATTRITION YEAR LAST CASE: n/a
 PROJECTED TEST YEAR LAST CASE: 9/30/95
 PROJECTED TEST YEAR CURRENT CASE: 9/30/97
 WITNESS: R.W. SMITH

COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION

DOCKET NO: 960502-GU

Line No.	Item	LAST RATE CASE								CURRENT RATE CASE: REQUESTED		
		REQUESTED (A)				AUTHORIZED				(9)	(10)**	(11)**
		(1)*	(2)*	(3)*	(4)*	(5)*	(6)*	(7)*	(8)*			
Historical	Attrition	Total	Projected Test Year	Historical	Attrition	Total	Projected Test Year 9/30/95	Projected Test Year 9/30/97	Dollar or Percent Difference	Percentage Change		
1	DOCKET NUMBER	n/a	n/a	n/a	940276-GU	n/a	n/a	n/a	940276-GU	960502-GU		
2	HISTORICAL DATA OR TEST YEAR	:	:	:	09/30/93	:	:	:	09/30/93	09/30/95		
3	PROJECTED TEST YEAR	:	:	:	09/30/95	:	:	:	09/30/95	09/30/97		
4	RATE INCREASE - PERMANENT	:	:	:	\$ 7,492,206	:	:	:	\$ 1,566,657	\$ 5,283,344	\$ 3,716,687	237.24%
5	RATE INCREASE - INTERIM	:	:	:	\$ 1,193,525	:	:	:	\$ 260,179	\$ 2,312,853	\$ 2,052,674	788.95%
6	JURISDICTIONAL RATE BASE BEFORE RATE RELIEF	:	:	:	\$ 101,393,000	:	:	:	\$ 82,638,219	\$ 94,432,747	\$ 11,794,528	14.27%
7	JURISDICTIONAL N.O.I. BEFORE RATE RELIEF	:	:	:	\$ 3,408,000	:	:	:	\$ 5,028,811	\$ 4,515,834	\$ (512,977)	-10.20%
8	RATE OF RETURN BEFORE RATE RELIEF	:	:	:	3.36%	:	:	:	6.09%	4.78%	-1.30%	-21.42%
9	SYSTEM CAPITALIZATION	:	:	:	\$ 101,393,000	:	:	:	\$ 82,638,219	\$ 94,432,747	11,794,528	14.27%
10	OVERALL RATE OF RETURN	:	:	:	7.94%	:	:	:	7.25%	8.25%	0.99%	13.64%
11	COST OF LONG-TERM DEBT	:	:	:	7.37%	:	:	:	7.03%	7.55%	0.52%	7.40%
12	COST OF PREFERRED STOCK	:	:	:	n/a	:	:	:	n/a	n/a	n/a	n/a
13	COST OF SHORT-TERM DEBT	:	:	:	4.00%	:	:	:	5.50%	6.00%	0.50%	9.09%
14	COST OF CUSTOMER DEPOSITS	:	:	:	5.78%	:	:	:	5.78%	6.00%	0.22%	3.81%
15	COST OF COMMON EQUITY	:	:	:	12.25%	:	:	:	11.30%	11.90%	0.60%	5.31%
16	NUMBER OF CUSTOMERS - AVERAGE	:	:	:	95,151	:	:	:	95,151	101,280	6,129	6.44%
17	DATE NEW PERMANENT RATES EFFECTIVE	:	:	:	(B)	:	:	:	12/29/94	(B)		

(A) REQUESTED AMOUNTS REFLECT COMPANY'S SUPPLEMENTAL ADJUSTMENTS OF ORIGINAL REQUEST.
 (B) AS DETERMINED BY THE "FILE AND SUSPEND" PROVISIONS OF SECTION 366.06 (4), FLORIDA STATUTES.

* IF COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, COMPLETE COLUMNS (1) - (3) AND COLUMNS (5) - (7) UNDER THE HEADING "LAST RATE CASE". IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, COMPLETE COLUMNS (4) AND (8) UNDER THE HEADING "LAST RATE CASE".

** IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (9) AND COLUMN (7). IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (9) AND COLUMN (8).

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING AN ANALYSIS
OF PERMANENT RATE INCREASE REQUESTED

TYPE OF DATA SHOWN:

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATIONATTRITION YEAR LAST CASE: n/a
PROJECTED TEST YEAR LAST CASE: 09/30/95
PROJECTED TEST YEAR CURRENT CASE: 09/30/97
WITNESS: R. W. SMITH

DOCKET NO: 960502-GU

Line No.	Description	Increase in	
		Gross Revenue Dollars	% of Total
1	RESTORE ADJUSTED NET OPERATING INCOME TO PREVIOUSLY ALLOWED OVERALL RATE OF RETURN OF 7.26%	\$ 2,188,285	41.42%
2	REDUCTION OR INCREASE IN REQUESTED OVERALL RATE OF RETURN OF 8.25%	1,368,585	25.90%
3	EFFECT OF PROJECTED TEST YEAR	<u>1,726,474</u>	<u>32.68%</u>
4	TOTAL PERMANENT RATE INCREASE REQUESTED	<u>\$ 5,283,344</u>	<u>100.00%</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING AN ANALYSIS OF JURISDICTIONAL RATE BASE

TYPE OF DATA SHOWN:
 HISTORIC TEST YEAR LAST CASE: 9/30/93
 ATTRITION YEAR LAST CASE: n/a
 PROJECTED TEST YEAR LAST CASE: 9/30/95
 PROJECTED TEST YEAR CURRENT CASE: 9/30/97
 WITNESS: R.W. SMITH

COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO: 960502-GU

LINE NO.	Description	RATE BASE DETERMINED BY COMMISSION IN LAST RATE CASE				RATE BASE REQUESTED BY COMPANY IN CURRENT CASE		(6)** Dollar Difference	(7)** Percent Difference
		(1)* Historical	(2)* Attrition	(3)* Total	(4)* Projected Test Year 9/30/95	(5) Projected Test Year 9/30/97			
UTILITY PLANT									
1	GAS PLANT IN SERVICE	n/a	n/a	n/a					
2	COMMON PLANT ALLOCATED	:	:	:	117,916,385	136,457,094	18,540,709	15.72%	
3	ACQUISITION ADJUSTMENT	:	:	:	(1,251,259)	(1,802,471)	(351,212)	28.07%	
4	PLANT HELD FOR FUTURE USE	:	:	:	130,555	351,622	221,067	169.33%	
5	CONSTRUCTION WORK IN PROGRESS	:	:	:				0.00%	
6	GROSS UTILITY PLANT	:	:	:	<u>3,828,072</u>	<u>2,255,833</u>	<u>(1,572,239)</u>	<u>(41.07%)</u>	
DEDUCTIONS									
7	ACCUMULATED DEPRECIATION - UTILITY PLANT	:	:	:	<u>120,623,753</u>	<u>137,462,078</u>	<u>16,838,325</u>	<u>13.96%</u>	
8	ACCUM. DEPRECIATION - COMMON PLANT ALLOCATED	:	:	:	42,534,526	49,092,584	6,558,058	15.42%	
9	ACCUM. AMORTIZATION - ACQUISITION ADJUSTMENTS	:	:	:	(172,518)	(453,385)	(280,867)	162.80%	
11	CUSTOMER ADVANCES FOR CONSTRUCTION	:	:	:	349,882	462,162	112,280	32.09%	
12	TOTAL DEDUCTIONS	:	:	:	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	
13	UTILITY PLANT, NET	:	:	:	<u>42,711,890</u>	<u>49,101,361</u>	<u>6,389,471</u>	<u>14.96%</u>	
14	ALLOWANCE FOR WORKING CAPITAL	:	:	:	77,911,863	88,360,717	10,448,854	13.41%	
15	RATE BASE	:	:	:	<u>4,726,356</u>	<u>6,072,030</u>	<u>1,345,674</u>	<u>28.47%</u>	
					<u>82,638,219</u>	<u>94,432,747</u>	<u>11,794,528</u>	<u>14.27%</u>	

* IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, COMPLETE COLUMNS (1) - (3). IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, COMPLETE COLUMN (4).

** IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (5) AND COLUMN (3). IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (5) AND COLUMN (4).

EXECUTIVE SUMMARY

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING AN ANALYSIS OF JURISDICTIONAL NET OPERATING INCOME

TYPE OF DATA SHOWN:
 HISTORIC TEST YEAR LAST CASE: 9/30/93
 ATTRITION YEAR LAST CASE: n/a
 PROJECTED TEST YEAR LAST CASE: 9/30/95
 PROJECTED TEST YEAR CURRENT CASE: 9/30/97
 WITNESS: R.W. SMITH

COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO: 960502-GU

LINE NO.	Description	NET OPERATING INCOME DETERMINED BY COMMISSION IN LAST RATE CASE				NET OPERATING INCOME REQUESTED BY COMPANY IN CURRENT CASE		(7)** Percent Difference
		(1)* Historical	(2)* Attrition	(3)* Total	(4)* Projected Test Year 9/30/95	(5) Projected Test Year 9/30/97	(6)** Dollar Difference	
1	OPERATING REVENUES (A)	n/a	n/a	n/a	<u>26,461,714</u>	<u>29,927,144</u>	<u>3,465,430</u>	13.10%
	OPERATING REVENUE DEDUCTIONS:	:	:	:				
2	OPERATING & MAINTENANCE EXPENSE	:	:	:				
3	DEPRECIATION & AMORTIZATION EXPENSE	:	:	:	15,090,934	18,327,563	3,236,629	21.45%
4	TAXES OTHER THAN INCOME	:	:	:	4,166,737	4,606,241	439,504	10.55%
5	INCOME TAXES (FEDERAL & STATE)	:	:	:	1,403,343	2,193,392	790,049	56.30%
6	TOTAL OPERATING EXPENSES	:	:	:	<u>771,889</u>	<u>284,114</u>	<u>(487,775)</u>	-63.19%
7	NET OPERATING INCOME (B)	:	:	:	<u>21,432,903</u>	<u>25,411,310</u>	<u>3,978,407</u>	18.56%
					<u>5,028,811</u>	<u>4,515,834</u>	<u>(512,977)</u>	-10.20%

(A) EXCLUDES FUEL & CONSERVATION REVENUE
 (B) BEFORE RATE RELIEF

* IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, COMPLETE COLUMNS (1) - (3).
 IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, COMPLETE COLUMN (4).

** IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (5) AND COLUMN (3). IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (5) AND COLUMN (4).

SUPPORTING SCHEDULES: G-1 p.1

000006

EXECUTIVE SUMMARY

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO: 960502-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING
 OVERALL RATE OF RETURN COMPARISON

TYPE OF DATA SHOWN:
 HISTORIC TEST YEAR LAST CASE: 9/30/93
 ATTRITION YEAR LAST CASE: n/a
 PROJECTED TEST YEAR LAST CASE: 9/30/95
 PROJECTED TEST YEAR CURRENT CASE: 9/30/97
 WITNESS: R.W. SMITH

Line No.	Item	Dollars	Ratio	Embedded Cost	Weighted Cost
	<u>LAST RATE CASE (AUTHORIZED)*</u>				
1	COMMON EQUITY				
2	PREFERRED STOCK	24,730,950	29.93%	11.30%	
3	LONG-TERM DEBT		0.00%		3.38%
4	SHORT-TERM DEBT	33,340,115	40.34%	0.00%	0.00%
5	CUSTOMER DEPOSITS	9,951,833	12.04%	7.03%	2.84%
6	TAX CREDITS	5,476,486	6.63%	5.50%	0.66%
7	DEFERRED TAXES	2,519,987	3.05%	5.78%	0.38%
8	TOTAL CAPITALIZATION	<u>82,638,219</u>	<u>8.01%</u>	0.00%	0.00%
			<u>100.00%</u>	0.00%	<u>0.00%</u>
	<u>CURRENT RATE CASE (REQUESTED)</u>				
9	COMMON EQUITY				
10	PREFERRED STOCK	33,617,373	35.60%	11.90%	4.24%
11	LONG-TERM DEBT		0.00%		0.00%
12	SHORT-TERM DEBT	39,834,118	42.18%	0.00%	0.00%
13	CUSTOMER DEPOSITS	7,495,711	7.94%	7.55%	3.18%
14	TAX CREDITS	5,483,576	5.81%	6.00%	0.48%
15	DEFERRED TAXES	1,350,074	1.43%	6.00%	0.35%
16	TOTAL CAPITALIZATION	<u>6,651,895</u>	<u>7.04%</u>	0.00%	0.00%
		<u>84,432,747</u>	<u>100.00%</u>	0.00%	<u>0.00%</u>
					<u>8.25%</u>

* IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, REPORT THE CAPITAL STRUCTURE FOR THE ATTRITION YEAR. IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, REPORT THE CAPITAL STRUCTURE FOR THE PROJECTED TEST YEAR.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SUMMARY OF FINANCIAL INDICATORS AS SPECIFIED BELOW FOR THE HISTORIC DATA BASE YEAR OF THE LAST RATE CASE, HISTORIC DATA BASE YEAR FOR THIS CASE, AND THE YEAR IMMEDIATELY FOLLOWING THE PRESENT HISTORIC DATA BASE YEAR.

TYPE OF DATA SHOWN:

HISTORIC TEST YEAR LAST CASE: 9/30/93

ATTRITION YEAR LAST CASE: n/a

PROJECTED TEST YEAR LAST CASE: 9/30/95

PROJECTED TEST YEAR CURRENT CASE: 9/30/97

WITNESS: R.W. SMITH

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION

DOCKET NO: 960502-GU

Line No.	Indicators	(1) Data From Historic Base Year or Test Year Related to Company's Last Rate Case	(2) Data From Historic Base Year Related to Company's Current Rate Case	(3) Year After Current Historic Base Year Without Any Rate Relief	(4) Projected Test Year Without Any Rate Relief	(5) Projected Test Year including requested Rate Increase
INTEREST COVERAGE RATIOS:						
		1995*	1995	1996	1997	1997
1	INCLUDING AFUDC IN INCOME BEFORE INTEREST CHARGES	1.36	1.36	2.00	2.23	2.48
2	EXCLUDING AFUDC FROM INCOME BEFORE INTEREST CHARGES	1.37	1.37	2.00	2.22	2.47
OTHER FINANCIAL RATIOS:						
3	AFUDC AS A PERCENT OF INCOME AVAILABLE FOR COMMON	3.95%	3.95%	1.30%	1.33%	1.09%
4	PERCENT OF CONSTRUCTION FUNDS GENERATED INTERNALLY	1.14%	1.14%	80.4%	71.56%	79.28%
PREFERRED DIVIDEND COVERAGE:						
5	INCLUDING AFUDC	N/A	N/A	N/A	N/A	N/A
6	EXCLUDING AFUDC	N/A	N/A	N/A	N/A	N/A
RATIO OF EARNINGS TO FIXED CHARGES:						
7	INCLUDING AFUDC	1.36	1.36	2.00	2.23	2.48
8	EXCLUDING AFUDC	1.37	1.37	2.00	2.22	2.47
EARNINGS PER SHARE:						
9	INCLUDING AFUDC	\$0.60	\$0.60	N/A	N/A	N/A
10	EXCLUDING AFUDC	\$0.59	\$0.59	N/A	N/A	N/A
11	DIVIDENDS PER SHARE	\$0.90	\$0.90	N/A	N/A	N/A

* NOTE THAT THE TEST YEAR FOR THE COMPANY'S LAST RATE CASE IS ALSO THE HISTORIC BASE YEAR FOR THE CURRENT CASE, AND AS SUCH, COLUMNS (1) AND (2) ARE IDENTICAL.

CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO. 960502-GU
 MINIMUM FILING REQUIREMENTS
 INDEX

RATE BASE SCHEDULES - PAGE 1 of 2

SCHEDULE NO.	WITNESS	TITLE	PAGE
B-1 p.1	R. W. SMITH	BALANCE SHEET - ASSETS	11
B-1 p.2	R. W. SMITH	BALANCE SHEET - LIABILITIES & CAPITALIZATION	12
B-2 p.1	R. W. SMITH	ADJUSTED RATE BASE	13
B-3 p.1	R. W. SMITH	RATE BASE ADJUSTMENTS	14
B-4 p.1	R. W. SMITH	MONTHLY UTILITY PLANT BALANCES	15
B-5 p.1	R. F. WALL	COMMON PLANT ALLOCATED	16
B-5 p.2	R. F. WALL	COMMON PLANT ALLOCATED - DETAIL	17
B-5 p.3	R. F. WALL	COMMON PLANT ALLOCATED - DETAIL (CONT.)	18
B-6 p.1	R. W. SMITH	ACQUISITION ADJUSTMENTS	19
B-7 p.1	R. W. SMITH	PROPERTY HELD FOR FUTURE USE	20
B-7 p.2	R. F. WALL	PROPERTY HELD FOR FUTURE USE - DETAIL	21
B-8 p.1	R. F. WALL	CONSTRUCTION WORK IN PROGRESS	22
B-9 p.1	R. W. SMITH	ACCUMULATED DEPRECIATION - MONTHLY BALANCES	23
B-10 p.1	R. W. SMITH	ACCUMULATED AMORTIZATION - MONTHLY BALANCES	24
B-11 p.1	R. F. WALL	ALLOCATION OF DEPRECIATION RESERVE - COMMON PLANT	25

000009

CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO. 960502-GU
 MINIMUM FILING REQUIREMENTS
 INDEX

SCHEDULE NO.	WITNESS	TITLE	PAGE
B-12 p.1	R. W. SMITH	CUSTOMER ADVANCES FOR CONSTRUCTION	26
B-13 p.1	R. W. SMITH	WORKING CAPITAL ALLOWANCE - ASSETS	27
B-13 p.2	R. W. SMITH	WORKING CAPITAL ALLOWANCE - LIABILITIES	28
B-14 p.1	R. W. SMITH	MISCELLANEOUS DEFERRED DEBITS	29
B-15 p.1	R. W. SMITH	MISCELLANEOUS DEFERRED CREDITS	30
B-16 p.1	R. W. SMITH	ADDITIONAL RATE BASE COMPONENTS	31
B-17 p.1	R. W. SMITH	INVESTMENT TAX CREDITS - 3% AND 4% ITC DETAIL	32
B-17 p.2	R. W. SMITH	INVESTMENT TAX CREDITS - 8% AND 10% ITC DETAIL	33
B-17 p.3	R. W. SMITH	INVESTMENT TAX CREDITS - COMPANY POLICIES	34
B-17 p.4	R. W. SMITH	INVESTMENT TAX CREDITS - SECTION 46(f) ELECTION	35
B-18 p.1	R. W. SMITH	ACCUMULATED DEFERRED INCOME TAX - SUMMARY	36
B-18 p.2	R. W. SMITH	ACCUMULATED DEFERRED INCOME TAX - STATE	37
B-18 p.3	R. W. SMITH	ACCUMULATED DEFERRED INCOME TAX - STATE	38
B-18 p.4	R. W. SMITH	ACCUMULATED DEFERRED INCOME TAX - FEDERAL	39
B-18 p.5	R. W. SMITH	ACCUMULATED DEFERRED INCOME TAX - FEDERAL	40

000010

SCHEDULE B-1
FLORIDA PUBLIC SERVICE COMMISSION

12-MONTH AVERAGE BALANCE SHEET

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 12-MONTH AVERAGE BALANCE SHEETS BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUCOR CORPORATION
DOCKET NO: 890502-GU

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 9/30/95
WITNESS: R. W. SMITH

LINE NO	ASSETS	Sep-94	Oct-94	Nov-94	Dec-94	Jan-95	Feb-95	Mar-95	Apr-95	May-95	Jun-95	Jul-95	Aug-95	Sept-95	12 MONTH AVERAGE	REFERENCE	
1	GAS PLANT IN SERVICE	138,768,813	138,880,531	140,724,114	142,380,439	140,722,503	141,781,402	142,531,886	143,783,389	144,102,043	144,452,182	144,725,723	145,036,575	145,999,535	142,884,549	RATE BASE	
2	PLANT HELD FOR FUTURE USE					2,100,149	2,100,149	2,100,149	2,112,808	2,112,808	2,112,808	2,112,808	2,112,808	2,112,808	2,112,808	1,458,792	RATE BASE
3	CWP	4,944,811	4,948,220	4,827,208	3,773,845	3,900,965	3,479,303	3,402,189	2,268,111	2,518,793	2,368,257	2,336,167	2,326,889	1,943,618	2,263,842	RATE BASE	
4	GAS PLANT ACQUISITION ADJUSTMENT	29,485,985	29,485,985	29,485,985	29,485,985	29,485,985	29,485,985	29,500,784	29,500,784	29,500,784	29,500,784	29,500,784	29,500,784	29,500,784	29,484,723	RATE BASE	
5	GROSS UTILITY PLANT	173,180,409	173,882,736	174,817,305	175,630,269	176,188,582	176,826,830	177,536,007	178,066,062	178,235,428	178,425,031	178,675,462	178,877,636	179,554,746	176,892,906	RATE BASE	
6	ACCUMULATED DEPRECIATION	(47,110,859)	(47,427,064)	(47,814,481)	(48,188,143)	(48,577,917)	(48,966,496)	(49,356,938)	(49,748,748)	(50,142,423)	(50,538,944)	(50,938,330)	(51,340,432)	(51,745,300)	(49,308,080)	RATE BASE	
7	ACCUMULATED AMORTIZATION	(6,202,815)	(6,288,343)	(6,367,889)	(6,450,496)	(6,533,123)	(6,615,750)	(6,698,376)	(6,781,003)	(6,863,631)	(6,947,279)	(7,031,931)	(7,117,694)	(7,204,567)	(6,888,563)	RATE BASE	
8	NET PLANT	119,866,935	120,167,329	120,634,975	120,989,630	121,078,552	121,245,583	121,510,862	121,302,341	121,373,374	121,117,710	120,861,931	120,689,480	120,888,719	120,886,257	RATE BASE	
9	NONUTILITY PROPERTY																
10	ACCUM. DEPRECIATION - NONUTILITY PROPERTY																
11	OTHER SPECIAL FUNDS	15,265	15,265	15,265	15,415	15,415	15,415	13,589	13,164	13,164	12,124	12,124	12,124	12,124	13,266	WORKING CAP	
12	TOTAL PROPERTY & INVESTMENTS	15,265	15,265	15,265	15,415	15,415	15,415	13,589	13,164	13,164	12,124	12,124	12,124	12,124	13,266	WORKING CAP	
13	CASH	207,578	112,412	(1,804,264)	1,233,022	328,933	1,287,202	2,070,883	720,147	2,871,874	2,158,867	2,360,591	891,243	707,534	1,027,371	WORKING CAP	
14	WORKING FUNDS & CASH INVESTMENTS	21,855	21,855	21,855	21,855	21,855	21,855	21,254	20,104	20,106	18,434	8,457	8,457	2,918	17,886	WORKING CAP	
15	NOTES RECEIVABLE	34,565	34,565	34,565	34,565	34,565	34,565	34,565	34,565	34,565	34,565	34,565	34,565	34,565	34,565	WORKING CAP	
16	CUSTOMER ACCTS RECEIVABLE-GAS	4,445,850	3,968,152	4,935,550	4,918,029	6,327,404	6,131,436	5,293,821	5,538,371	4,830,148	4,883,759	4,749,278	3,584,489	4,825,752	4,868,240	WORKING CAP	
17	MERCHANDISE, JOBBING & OTHER RECEIVABLES	417,230	421,873	433,102	387,408	413,508	482,652	442,938	388,474	379,382	320,009	336,589	296,294	338,081	385,562	WORKING CAP	
18	ACC. PROVISION UNCOLLECTIBLE ACCTS	(118,725)	(118,350)	(128,958)	(141,894)	(163,082)	(177,243)	(177,363)	(197,765)	(188,722)	(190,813)	(187,318)	(188,742)	(244,946)	(184,209)	WORKING CAP	
19	RECEIVABLE FROM ASSOC. COMPANIES	1,796,988	1,796,988	1,796,988	1,205,966	1,136,108	1,138,806	1,138,806	1,148,144	1,155,295	1,152,814	1,186,520	1,182,113	1,136,988	1,302,187	WORKING CAP	
20	PLANT & OPERATIONS MATERIAL & SUPPLIES	132,738	130,941	132,587	137,743	128,489	132,200	131,441	125,065	131,078	131,721	136,540	136,513	118,576	131,046	WORKING CAP	
21	MERCHANDISE	415,343	362,988	356,235	313,546	272,156	248,318	200,727	170,153	154,488	133,812	112,813	108,801	142,027	229,988	WORKING CAP	
22	STORES EXPENSE		(8,948)	(4,641)		(572)	4,383		8,208	22,646		11,836	24,418		4,849	WORKING CAP	
23	PREPAYMENTS	327,719	1,075,057	1,089,481	987,701	887,278	723,521	640,833	588,807	481,874	400,771	358,478	248,054	206,823	614,849	WORKING CAP	
24	INTEREST RECEIVABLE	115,376	78,981	153,593	229,989	304,239	370,508	443,057	388,984	470,722	650,001	718,977	788,326	854,880	429,053	WORKING CAP	
25	ACCRUED UTILITY REVENUES	706,546	816,151	847,154	888,889	856,264	817,008	818,341	732,777	731,872	715,830	626,627	662,506	678,513	722,121	WORKING CAP	
26	TOTAL CURRENT & ACCRUED ASSETS	8,601,846	8,482,328	7,753,007	10,016,797	10,545,946	11,295,111	11,069,202	8,853,022	11,085,035	10,459,770	10,459,833	7,770,825	8,784,974	8,686,375	WORKING CAP	
27	UNAMORTIZED DEBT EXPENSE	299,816	295,004	296,538	272,877	281,543	457,913	530,268	708,819	702,533	1,708,110	1,063,539	1,070,899	1,020,103	689,358	CAP. STRUCTURE	
28	CLEARING ACCOUNTS		11,375	(10,418)		4,192	(10,279)		(43,763)	(30,907)	(1,968)	6,178	42,414	(8,574)	(2,980)	WORKING CAP	
29	OTHER WIP	948,207	934,000	955,653	46,269	81,484	87,824	51,086	84,303	115,056	123,391	87,990	156,312	88,296	287,668	WORKING CAP	
30	UNAMORTIZED RATE CASE EXPENSE	425,870	450,057	488,891	586,828	570,708	583,842	549,793	537,294	520,856	500,891	483,682	466,673	448,864	505,742	WORKING CAP	
31	MISC. LLANEOUS DEFERRED DEBITS	5,856,174	5,945,787	6,013,866	6,331,480	6,222,493	6,281,754	6,058,768	5,950,959	5,850,892	5,770,230	5,678,232	5,591,239	5,347,389	6,221,558	WORKING CAP	
32	UNRECOVERED GAS COST															WORKING CAP	
33	TOTAL DEFERRED CHARGES	7,529,887	7,639,203	7,744,537	7,217,254	7,180,421	7,340,854	7,189,915	7,238,812	7,158,430	8,100,484	7,310,822	7,328,637	10,898,890	7,681,348	WORKING CAP	
34	TOTAL ASSETS	136,013,713	136,317,223	136,147,784	138,240,096	138,801,334	139,897,973	139,773,398	138,207,139	139,640,003	139,680,068	139,635,810	135,771,146	140,374,707	136,269,245		

SUPPORTING SCHEDULES: B-4, C-8

RECAP SCHEDULES

000011

SCHEDULE B-1

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NGL CORPORATION

DOCKET NO: 880802-GU

LINE NO.	13-MONTH AVERAGE BALANCE SHEET													13 MONTH AVERAGE	REFERENCE
	Sept-94	Oct-94	Nov-94	Dec-94	Jan-95	Feb-95	Mar-95	Apr-95	May-95	Jun-95	Jul-95	Aug-95	Sept-95		
1	30,273,200	30,273,200	30,273,200	30,273,200	30,273,200	30,273,200	29,991,911	29,991,911	29,991,911	29,991,911	29,991,911	29,990,522	30,237,373	30,140,512	CAP. STRUCTURE
2	18,778,862	18,467,067	18,400,038	16,524,798	16,861,565	17,308,783	16,982,932	16,581,271	16,725,012	16,625,938	16,453,248	16,237,968	16,125,338	17,052,362	CAP. STRUCTURE
3				(1,217,254)	(1,217,254)	(1,217,254)	(821,363)	(821,363)	(821,363)	(821,363)	(821,363)	(821,363)	(1,068,214)	(742,188)	CAP. STRUCTURE
4	48,051,862	48,740,287	48,673,238	45,580,745	45,917,511	46,384,729	45,733,680	45,751,819	45,895,580	45,800,487	45,846,797	45,407,126	45,294,488	45,480,548	CAP. STRUCTURE
5	8,773,000	8,773,000	8,773,000	8,773,000	8,773,000	8,773,000	8,773,000	8,948,000	8,738,000	8,738,000	8,738,000	46,233,302	46,293,434	46,282,737	CAP. STRUCTURE
6	4,038,757	4,348,732	4,499,205	6,298,814	6,250,587	6,558,130	36,853,728	36,843,817	36,833,102	46,154,036	46,233,302	46,293,434	46,282,737	32,482,322	CAP. STRUCTURE
7	13,812,757	14,121,732	14,272,205	18,038,814	18,029,587	18,331,130	46,426,728	46,291,817	46,372,102	54,893,036	46,233,302	46,293,434	46,282,737	23,086,188	CAP. STRUCTURE
8	37,200,000	36,426,000	36,238,802	40,637,904	40,242,985	40,480,881	11,017,189	10,281,323	12,718,587	3,477,715	10,376,314	8,489,033	9,730,725	2,588,088	WORKING CAP.
9	2,804,342	2,852,774	2,934,215	3,319,227	3,316,879	3,021,727	2,973,121	2,808,223	2,822,486	1,089,825	2,428,123	1,882,489	1,610,912	2,588,088	WORKING CAP.
10	438,106	1,487,428	262,130	831,980	917,621	1,037,417	586,242	824,847	270,880	259,503	522,980	301,964	172,987	616,551	WORKING CAP.
11	5,484,082	5,495,827	5,509,247	5,535,480	5,532,183	5,552,332	5,580,888	5,532,447	5,434,112	5,406,046	5,410,802	5,390,583	5,462,283	5,485,253	CAP. STRUCTURE
12	936,027	1,033,202	206,921	289,280	298,299	406,562	496,628	604,121	694,054	795,787	768,882	891,202	1,006,928	847,883	WORKING CAP.
13	(232,071)	(431,421)	(940,438)	(1,031,818)	(886,180)	(424,688)	(886,894)	(1,153,287)	(1,080,734)	(1,148,114)	(1,278,294)	(1,418,171)	(2,489,248)	(984,778)	WORKING CAP.
14	861,910	1,170,296	1,207,484	1,258,902	1,627,343	1,957,306	1,753,888	1,130,766	1,285,180	2,600,936	1,987,210	1,115,785	1,382,618	1,483,588	WORKING CAP.
15	722,282	682,627	681,183	653,368	637,962	618,232	756,888	851,883	572,175	842,523	568,177	534,112	729,188	882,536	WORKING CAP.
16										1,363,786	1,342,070	1,328,152	1,100,020	1,326,588	WORKING CAP.
17	957,385	947,783	992,084	1,524,321	1,280,809	1,300,389	2,038,225	1,625,215	1,448,142	1,263,786	1,342,070	1,328,152	1,100,020	1,326,588	WORKING CAP.
18	29,482	29,482	29,482	29,482	29,482	29,482	25,715	12,730	10,236	7,717	5,171	2,589		18,543	WORKING CAP.
19	49,091,515	49,502,989	49,531,102	53,145,114	53,398,183	53,780,652	24,315,886	22,298,368	24,278,098	14,477,883	22,129,425	18,314,708	18,705,382	24,915,301	RATE BASE
20															WORKING CAP.
21	1,741,821	1,840,196	1,445,221	1,368,933	1,583,981	1,589,134	1,462,640	1,773,890	2,006,733	2,432,712	2,825,328	2,757,891	2,611,446	2,310,848	WORKING CAP.
22	20,022,768	20,014,821	20,084,031	19,987,786	19,759,283	19,757,984	19,742,295	20,006,364	20,002,620	19,993,087	20,008,611	19,985,507	20,522,398	19,988,385	CAP. STRUCTURE
23	1,875,174	1,884,513	1,853,852	1,843,191	1,632,530	1,621,889	1,611,208	1,600,547	1,589,888	1,579,225	1,568,583	1,557,901	1,547,239	1,611,308	CAP. STRUCTURE
24	23,438,763	23,319,329	23,163,104	22,970,889	22,975,794	22,978,987	22,816,143	23,380,801	23,599,239	24,006,024	24,203,502	24,301,799	28,681,083	23,910,421	WORKING CAP.
25	617,816	632,896	508,135	503,534	480,249	482,475	478,361	483,534	497,004	503,828	423,584	454,077	410,997	496,653	WORKING CAP.
26	617,816	632,896	508,135	503,534	480,249	482,475	478,361	483,534	497,004	503,828	423,584	454,077	410,997	496,653	WORKING CAP.
27	136,013,713	136,317,223	136,147,784	138,240,098	138,801,334	138,887,973	138,773,398	138,207,138	138,640,003	138,680,068	138,635,810	138,771,146	140,374,707	138,288,245	
28															

PAGE 2 OF 2
 TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 9/30/95
 WITNESS: R. W. SMITH

RECAP SCHEDULES:

SUPPORTING SCHEDULES: B-4, B-6, B-7, B-8, B-9, D-6

000012

SCHEDULE B-2

FLORIDA PUBLIC SERVICE COMMISSION

RATE BASE - 13 MONTH AVERAGE

PAGE 1 OF 1

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO: 960502-GU

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH
AVERAGE RATE BASE AS ADJUSTED FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 9/30/95
WITNESS: R. W. SMITH

LINE NO.	UTILITY PLANT	AVERAGE PER BOOKS	ADJUSTMENT	ADJUSTED AVERAGE
1	GAS PLANT IN SERVICE			
2	COMMON PLANT ALLOCATED	\$ 142,684,549	\$ (23,676,792)	\$ 119,007,757
3	ACQUISITION ADJUSTMENT		(1,781,409)	(1,781,409)
4	PROPERTY HELD FOR FUTURE USE	29,484,723	(29,356,845)	127,878
5	CONSTRUCTION WORK IN PROGRESS	1,459,792	(1,459,792)	
6	TOTAL PLANT	3,263,842	(313,446)	
		<u>176,892,906</u>	<u>(56,588,284)</u>	<u>2,950,396</u>
7	DEDUCTIONS			<u>120,304,622</u>
8	ACCUMULATED DEPRECIATION - UTILITY PLANT	49,308,086	(7,721,139)	41,586,947
9	ACCUMULATED DEPRECIATION - COMMON PLANT ALLOC		(434,462)	(434,462)
10	ACCUMULATED AMORTIZATION - ACQUISITION ADJ.	6,698,563	(6,275,907)	422,656
11	CUSTOMER ADVANCES FOR CONSTRUCTION			
12	TOTAL DEDUCTIONS			
13	UTILITY PLANT, NET	<u>56,006,649</u>		
14	<u>ALLOWANCE FOR WORKING CAPITAL</u>	<u>120,886,257</u>	<u>(14,431,508)</u>	<u>41,575,141</u>
15	BALANCE SHEET METHOD		<u>(42,156,776)</u>	<u>78,729,481</u>
16	TOTAL RATE BASE	<u>(41,943,387)</u>	<u>48,903,477</u>	<u>6,960,090</u>
17	NET OPERATING INCOME	<u>78,942,870</u>	<u>6,746,701</u>	<u>85,689,571</u>
18	RATE OF RETURN	\$ 4,341,909	\$ 362,245	\$ 4,704,154
		5.50%		5.49%

SUPPORTING SCHEDULES: B-1, B-3, C-1

RECAP SCHEDULES:

000013

SCHEDULE B-3

FLORIDA PUBLIC SERVICE COMMISSION

RATE BASE ADJUSTMENTS

PAGE 1 OF 1

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENT TO THE 13-MONTH RATE BASE
FOR THE HISTORIC BASE YEAR. CALCULATE THE REVENUE IMPACT OF EACH ADJUSTMENT,
ASSUMING THE REQUESTED RATE OF RETURN AND EXPANSION FACTOR REMAIN CONSTANT.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 08/30/95
WITNESS: R. W. SMITH

DOCKET NO: 960502-GU

ADJ NO.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	REVENUE REQUIREMENT
1	LEASED APPLIANCES	TO REMOVE ORIGINAL COST				
2	WESTERN ENERGY	TO REMOVE ORIGINAL COST	(23,031,257)	(23,031,257)		
3	TREASURE COAST INFRASTRUCTURE	TO REMOVE ORIGINAL COST	(428,406)			
4		TOTAL	(217,129)		(428,406)	n/a
5	COMMON PLANT ALLOCATED		(23,676,792)		(217,129)	
6	COMMON PLANT	TO REMOVE COMMON PLANT ALLOCATION		(23,031,257)	(645,535)	
7		TOTAL	(1,781,409)			
8	ACQUISITION ADJUSTMENT		(1,781,409)	(1,781,409)		
9	NUI ACQUISITION ADJUSTMENT	TO REMOVE ACQUISITION ADJ.				
10	FORT PIERCE ACQUISITION ADJUSTMENT	TO REMOVE ACQUISITION ADJ.	(29,335,430)			
11		TOTAL	(21,415)		(29,335,430)	
12	GAS PLANT HELD FOR FUTURE USE		(29,356,845)		(21,415)	
13	WESTERN ENERGY	TO REMOVE ORIGINAL COST			(29,356,845)	
14	TREASURE COAST INFRASTRUCTURE	TO REMOVE ORIGINAL COST	(971,253)			
15		TOTAL	(488,539)		(971,253)	
16	ACCUM. DEPR. - UTILITY PLANT		(1,458,792)		(488,539)	
17	LEASED APPLIANCES	TO REMOVE ACCUMULATED DEPRECIATION			(1,458,792)	
18	WESTERN ENERGY	TO REMOVE ACCUMULATED DEPRECIATION	(7,650,194)	(7,650,194)		
19	TREASURE COAST INFRASTRUCTURE	TO REMOVE ACCUMULATED DEPRECIATION	(38,187)			
20		TOTAL	(32,758)		(38,187)	
21	ACCUM. DEPR. - COMMON PLANT		(7,721,139)		(32,758)	
22	ACCUM. DEPREC. - COMMON PLANT	TO REMOVE COMMON PLANT ALLOCATION		(7,650,194)	(70,945)	
23		TOTAL	(434,462)			
24	ACCUM. AMORT. - ACQ. ADJ.		(434,462)	(434,462)		
25	NUI ACQUISITION ADJUSTMENT	TO REMOVE ACCUMULATED AMORTIZATION				
26	PRE-MERGER ACQUISITION	TO ADD BACK EXCESS ACCUMULATED AMORTIZATION	(6,284,436)		(6,284,436)	
27	FORT PIERCE ACQUISITION ADJUSTMENT	TO REMOVE ACCUMULATED AMORTIZATION	8,629		8,629	
28		TOTAL	(100)		(100)	
29	CONSTRUCTION WORK IN PROGRESS		(6,275,907)		(6,275,907)	
30	TREASURE COAST INFRASTRUCTURE	TO REMOVE CWIP BALANCES				
31	LEASED APPLIANCES	TO REMOVE CWIP BALANCES	(121,321)		(121,321)	
32		TOTAL	(192,125)	(192,125)		
33	ALLOWANCE FOR WORKING CAPITAL		(313,446)	(192,125)	(121,321)	
34	(SEE SCHEDULE B-13 FOR DETAIL)					
35	TOTAL RATE BASE ADJUSTMENTS		48,903,477	(413,465)	49,316,942	
			6,746,701	(17,333,600)	24,080,301	

SUPPORTING SCHEDULES: B-1, B-4, B-5, B-6, B-7, B-8, B-9, B-10, B-11, B-12, B-13

000014

RECAP SCHEDULES: B-2

SCHEDULE B-4

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NLI CORPORATION
DOCKET NO.: 980502-GJ

MONTHLY PLANT BALANCES TEST YEAR - 13 MONTHS
EXPLANATION: PROVIDE THE MONTHLY PLANT BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 9/30/95
WITNESS: R. W. SMITH

LINE NO.	A/C NO.	DESCRIPTION	Sept-94	Oct-94	Nov-94	Dec-94	Jan-95	Feb-95	Mar-95	Apr-95	May-95	Jun-95	Jul-95	Aug-95	Sept-95	13 MONTH AVERAGE
1	301	ORGANIZATION	113,897	113,897	113,897	113,897	113,897	113,897	113,897	113,897	113,897	113,897	113,897	113,897	113,897	113,897
2	302	FRANCHISES & CONSENTS	25,275	25,275	25,275	25,275	25,275	25,275	25,275	25,275	25,275	25,275	25,275	25,275	25,275	25,275
3	303	MISCELLANEOUS INTANGIBLE	771,545	771,545	771,545	771,545	771,545	771,545	771,545	771,545	771,545	771,545	771,545	771,545	771,545	771,545
4	374	LAND	1,437,376	1,437,376	1,437,376	1,437,376	1,437,376	1,437,376	1,437,376	1,437,376	1,437,376	1,437,376	1,437,376	1,437,376	1,437,376	1,437,376
5	375	STRUCTURES & IMPROVEMENTS	69,605,898	70,244,898	70,548,230	71,544,210	69,408,968	69,964,570	70,311,877	71,179,388	71,311,771	71,364,190	71,468,780	71,561,730	72,096,894	70,822,341
6	376	MAINS	1,898,471	1,828,368	1,961,894	1,957,895	1,970,516	1,980,227	1,998,952	2,048,008	2,062,742	2,096,808	2,126,589	2,144,959	2,148,734	2,020,589
7	379	M&R STATION EQUIPMENT - GATE STATIONS	25,108,287	25,219,739	25,346,743	25,570,708	25,746,048	25,946,570	26,112,478	26,264,942	26,378,548	26,561,811	26,843,239	26,704,426	26,836,915	26,034,561
8	380	SERVICES	5,506,546	5,538,437	5,562,031	5,711,884	5,706,029	5,710,285	5,708,581	5,752,275	2,468,614	2,467,906	2,474,723	2,468,061	2,486,303	2,440,204
9	381	METERS	2,368,368	2,383,422	2,393,950	2,408,823	2,423,446	2,443,268	2,453,813	2,460,436	2,468,614	2,467,906	2,474,723	2,468,061	2,486,303	2,440,204
10	382	METER & REGULATOR INSTALLATIONS	1,804,887	1,817,795	1,834,025	1,848,141	1,867,536	1,879,281	1,889,068	1,898,110	1,907,163	1,918,885	1,930,686	1,940,854	1,894,917	1,883,163
11	383	HOUSE REGULATORS	952,717	954,842	960,106	967,892	974,803	981,119	985,088	990,661	995,250	1,006,788	1,010,175	1,010,444	1,021,379	985,478
12	384	HOUSE REGULATORS - INSTALLATION	1,467,909	1,478,848	1,471,525	1,471,200	1,471,844	1,485,014	1,486,813	1,485,408	1,471,513	1,471,027	1,481,914	1,480,390	1,482,572	1,477,275
13	385	INDUSTRIAL M&R STATION EQUIP	21,833,842	22,127,888	22,448,152	22,708,063	22,964,038	23,178,282	23,291,396	23,458,096	23,472,373	23,488,914	23,488,047	23,480,434	23,472,746	23,031,257
14	386	OTHER PROP ON CUSTOMER PREMISES	157,871	157,871	157,871	157,871	157,871	157,871	157,871	157,871	157,871	157,871	157,871	157,871	157,871	157,871
15	387	OTHER EQUIPMENT	333,111	333,111	333,111	333,111	333,111	333,111	333,111	333,111	333,111	333,111	333,111	333,111	333,111	333,111
16	388	LAND & LAND RIGHTS	1,570,389	1,588,427	1,588,286	1,588,286	1,588,286	1,588,286	1,588,286	1,588,286	1,588,286	1,588,286	1,588,286	1,588,286	1,588,286	1,588,286
17	389	STRUCTURES & IMPROVEMENTS	1,747,291	1,738,890	1,738,890	1,738,890	1,738,890	1,738,890	1,738,890	1,738,890	1,738,890	1,738,890	1,738,890	1,738,890	1,738,890	1,738,890
18	381	OFFICE FURNITURE & EQUIPMENT	762,553	774,195	777,521	778,583	778,703	784,951	783,938	789,538	789,685	789,685	789,685	789,685	789,685	789,685
19	382	TRANSPORTATION EQUIPMENT	30,522	30,522	30,522	30,522	30,522	30,522	30,522	30,522	30,522	30,522	30,522	30,522	30,522	30,522
20	393	STORES EQUIPMENT	750,580	753,382	758,993	758,993	758,993	758,993	758,993	758,993	758,993	758,993	758,993	758,993	758,993	758,993
21	394	TOOLS, SHOP, GARAGE EQUIPMENT	82,940	82,940	82,940	82,940	82,940	82,940	82,940	82,940	82,940	82,940	82,940	82,940	82,940	82,940
22	395	LABORATORY EQUIPMENT	318,576	317,082	318,248	318,248	318,248	318,248	318,248	318,248	318,248	318,248	318,248	318,248	318,248	318,248
23	397	COMMUNICATION EQUIPMENT	23,256	23,256	23,256	23,256	23,256	23,256	23,256	23,256	23,256	23,256	23,256	23,256	23,256	23,256
24	398	MISCELLANEOUS EQUIPMENT	38,828	38,828	38,828	38,828	38,828	38,828	38,828	38,828	38,828	38,828	38,828	38,828	38,828	38,828
25	399	MISCELLANEOUS TANGIBLE PROPERTY	138,769,812	139,880,532	140,724,114	142,390,440	140,722,903	141,781,402	142,531,885	143,783,389	144,102,043	144,452,182	144,725,723	145,036,575	145,995,535	142,684,549
26		UTILITY PLANT IN SERVICE														
27	102	GAS PLANT PURCHASED OR SOLD	\$ 138,769,812	\$ 139,880,532	\$ 140,724,114	\$ 142,390,440	\$ 140,722,903	\$ 141,781,402	\$ 142,531,885	\$ 143,783,389	\$ 144,102,043	\$ 144,452,182	\$ 144,725,723	\$ 145,036,575	\$ 145,995,535	\$ 142,684,549
28		TOTAL UTILITY PLANT														

SUPPORTING SCHEDULES: B-1, B-2

000015

SCHEDULE B-5

ALLOCATION OF COMMON PLANT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NLI CORPORATION
DOCKET NO.: 960902-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF COMMON PLANT WITH THE 13 MONTH AVERAGE OF THE HISTORIC BASE YEAR SEGREGATED BY THE AMOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS. THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED.

TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 09/30/95
WITNESS: R.F. WALL

LINE NO.	A/C NO.	DESCRIPTION	Sept-94	Oct-94	Nov-94	Dec-94	Jan-95	Feb-95	Mar-95	Apr-95	May-95	Jun-95	Jul-95	Aug-95	Sep-95	13 MONTH AVERAGE
1	301	ORGANIZATION														
2	302	FRANCHISES & CONSENTS														
3	303	MISCELLANEOUS INTANGIBLE PLANT	113,897	113,897	113,897	113,897	113,897	113,897	113,897	113,897	113,897	113,897	113,897	113,897	113,897	113,897
4	374	LAND	25,275	25,275	25,275	25,275	25,275	25,275	25,275	25,275	25,275	25,275	25,275	25,275	25,275	25,275
5	375	STRUCTURES & IMPROVEMENTS	771,545	771,545	771,545	771,545	771,545	771,545	771,545	771,545	771,545	771,545	771,545	771,545	771,545	771,545
6	387	OTHER EQUIPMENT	1,437,376	1,437,376	1,437,376	1,437,376	1,437,376	1,437,376	1,437,376	1,437,376	1,437,376	1,437,376	1,437,376	1,437,376	1,437,376	1,437,376
7	389	LAND	157,671	157,671	157,671	157,671	157,671	157,671	157,671	157,671	157,671	157,671	157,671	157,671	157,671	157,671
8	390	STRUCTURES & IMPROVEMENTS	333,111	333,111	333,111	333,111	333,111	333,111	333,111	333,111	333,111	333,111	333,111	333,111	333,111	333,111
9	391	OFFICE FURNITURE & EQUIPMENT	1,570,399	1,586,427	1,589,286	1,589,286	1,589,286	1,589,286	1,589,286	1,589,286	1,589,286	1,589,286	1,589,286	1,589,286	1,589,286	1,589,286
10	392	TRANSPORTATION EQUIPMENT	1,747,261	1,739,890	1,739,890	1,739,890	1,739,890	1,739,890	1,739,890	1,739,890	1,739,890	1,739,890	1,739,890	1,739,890	1,739,890	1,739,890
11	393	STORES EQUIPMENT	762,553	774,196	777,521	778,583	778,703	784,951	783,938	759,838	769,665	736,917	737,214	738,714	738,714	738,714
12	394	TOOL, SHOP, & GARAGE EQUIPMENT	30,522	30,522	30,522	30,522	30,522	30,522	30,522	30,522	30,522	30,522	30,522	30,522	30,522	30,522
13	395	LABORATORY EQUIPMENT	750,580	753,382	758,993	759,726	759,726	759,726	761,099	761,099	761,099	761,099	761,099	761,099	761,099	761,099
14	397	COMMUNICATION EQUIPMENT	82,940	82,940	82,940	82,940	82,940	82,940	82,940	82,940	82,940	82,940	82,940	82,940	82,940	82,940
15	398	MISCELLANEOUS EQUIPMENT	316,576	317,062	318,248	318,248	318,248	318,323	325,250	325,250	325,250	325,250	325,250	325,250	325,250	325,250
16	399	MISCELLANEOUS TANGIBLE PROPERTY	23,255	23,255	23,255	23,255	23,255	28,439	29,705	29,705	29,705	29,705	29,705	29,705	29,705	29,705
17		TOTAL	38,828	38,828	38,828	38,828	38,828	38,828	38,828	38,828	38,828	38,828	38,828	38,828	38,828	38,828
			8,161,789	8,185,396	8,196,358	8,200,163	8,200,273	8,212,790	8,294,252	8,265,165	8,287,154	8,259,942	8,215,442	8,261,097	8,514,630	8,290,495

LINE NO.	A/C NO.	DESCRIPTION	13 MONTH AVERAGE	NON-UTILITY %	13 MTH AVG NON-UTILITY	METHOD OF ALLOCATION
18	301	ORGANIZATION				
19	302	FRANCHISES & CONSENTS		n/a		n/a
20	303	MISCELLANEOUS INTANGIBLE PLANT	113,897	0.00%		n/a
21	374	LAND	25,275	0.00%		n/a
22	375	STRUCTURES & IMPROVEMENTS	771,545	71.29%	550,010	square footage and use
23	387	OTHER EQUIPMENT	1,439,031	22.25%	320,116	square footage and use
24	389	LAND	157,769	0.00%		regulated
25	390	STRUCTURES & IMPROVEMENTS	333,111	31.98%	106,539	square footage and use
26	391	OFFICE FURNITURE & EQUIPMENT	1,626,657	17.59%	286,069	square footage and use
27	392	TRANSPORTATION EQUIPMENT	1,753,145	17.42%	305,466	square footage and use
28	393	STORES EQUIPMENT	763,193	11.35%	86,622	based on payroll distribution, regulated/total
29	394	TOOL, SHOP, & GARAGE EQUIPMENT	30,522	11.35%	3,464	based on payroll distribution, regulated/total
30	395	LABORATORY EQUIPMENT	762,191	11.35%	86,509	based on payroll distribution, regulated/total
31	397	COMMUNICATION EQUIPMENT	82,940	0.00%		regulated
32	398	MISCELLANEOUS EQUIPMENT	322,591	11.35%	36,614	based on payroll distribution, regulated/total
33	399	MISCELLANEOUS TANGIBLE PROPERTY	30,030	0.00%		regulated
34		TOTAL	38,597	0.00%		regulated
			8,290,495		1,781,409	

SUPPORTING SCHEDULES: B-5 p.2, B-5 p.3

000016

RECAP SCHEDULES: B-2, B-3

SCHEDULE B-5

DETAIL OF COMMON PLANT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 980502-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/95
WITNESS: R. F. WALL

LINE NO.	A/C NO.	Land & Land Rights	13-MONTH AVERAGE			ACCUMULATED DEPRECIATION/AMORTIZATION		
			PLANT			UTILITY	NON-UTILITY	TOTAL
			UTILITY	NON-UTILITY	TOTAL			
1	374	Medley Facility	153,843	545,445	699,288			
2	374	Titusville Gate	18,752	4,450	23,202			
3	374	Treasure Coast Gate	12,314	-	12,314			
4	374	Propane Sales	12,195	-	12,195			
5	374	West Miami Gate	7,300	-	7,300			
6	374	Ope Locks Gate	6,000	-	6,000			
7	374	SW Gate	5,259	-	5,259			
8	374	Rockledge Office	195	105	300			
9	374	Ravenwood North	-	10	10			
10	374	Miscellaneous Easements	5,677	-	5,677			
11	374	TOTAL	221,535	550,010	771,545			
		<u>Structures & Improvements</u>						
12	375	Medley Facility Mueller Office Improvements	-	40,730	40,730	-	2,308	2,308
13	375	Medley Balance	596,778	96,619	693,397	166,456	26,950	193,406
14	375	Propane Sales	11,028	44,114	55,142	4,456	17,826	22,282
15	375	Rockledge - Office	9,993	2,228	12,221	5,107	1,139	6,246
16	375	Titusville Gate	10,934	-	10,934	2,109	-	2,109
17	375	SE Hialeah Gate	605	-	605	268	-	268
18	375	Hialeah #933 Building	489,577	136,425	626,002	151,342	42,176	193,518
19	375	TOTAL	1,118,915	320,116	1,439,031	329,738	90,399	420,137

000017

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 960502-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/96
WITNESS: R. F. WALL

LINE NO.	A/C NO.	Land & Land Rights	13-MONTH AVERAGE			13-MONTH AVERAGE		
			PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION		
			UTILITY	NONUTILITY	TOTAL	UTILITY	NONUTILITY	TOTAL
1	389	Rockledge - Office	85,982	14,714	80,696			
2	389	Rockledge Rented Improvements	-	9,000	9,000			
3	389	Rockledge Proposed Parking Lot	-	43,415	43,415			
4	389	Hialeah General Office	160,590	39,410	200,000 *			
5	389	TOTAL	226,572	106,539	333,111			
		<u>Structures & Improvements</u>						
6	390	Hialeah #955	1,027,487	223,140	1,250,627 *	334,389	72,620	407,009 *
7	390	Hialeah #933	34,954	9,741	44,695	546	152	698
8	390	Medley meter shop	9,915	-	9,915	94	-	94
9	390	1001 Office	12,752	1,964	14,716	-	-	-
10	390	Rockledge Office	223,761	49,899	273,660	72,417	16,148	88,565
11	390	Titusville Gate	28,947	-	28,947	2,603	-	2,603
12	390	Treasure Coast Sign	2,772	-	2,772	95	-	95
13	390	Melbourne Antenna Site	-	1,325	1,325	-	430	430
14	390	TOTAL	1,340,588	286,069	1,626,657	410,144	89,350	499,494
		<u>Office Furniture & Equipment</u>						
15		Office Furniture & Equipment	1,447,679	305,466	1,753,145 *	604,042	127,455	731,497 *
17	391	TOTAL	1,447,679	305,466	1,753,145	604,042	127,455	731,497

* Hialeah #955, its furnishings and equipment, and attributed land are included herein and are allocated between the City Gas utility and other uses in accordance with the Common Plant Study.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE FOLLOWING INFORMATION RELATING TO EACH ACQUISITION ADJUSTMENT INCLUDED IN THE RATE CASE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 8/30/95
WITNESS: R. W. SMITH

COMPANY: CITY GAS COMPANY OF FLORIDA
DIVISION OF NUI CORPORATION
DOCKET NO: 960502-GU

1. Describe the property acquired which resulted in the acquisition adjustment.

- A. Various LP underground gas systems
- B. Acquisition of City Gas by NUI Corporation
- C. Miller Gas - natural gas distribution system
- D. Fort Pierce Utilities

2. Date of acquisition.

- A. 1959-1962
- B. 7/31/88
- C. 2/19/91
- D. 11/21/94

3. Amount of acquisition adjustment.

- A. \$351,622
- B. \$29,335,430
- C. \$221,067, a negative adjustment
- D. \$34,900

4. Was the property purchased from a related party?

- A. No
- B. No
- C. No
- D. No

5. Has the acquisition adjustment been approved by the Commission?

- A. Yes
- B. No
- C. No
- D. No

6. Provide the Docket No. and Order No. approving the acquisition adjustment.

- A. Docket No. 8001-GU Order No. 4064
- B. N/A
- C. N/A
- D. N/A

7. PROVIDE THE FOLLOWING INFORMATION FOR EACH ACQUISITION ADJUSTMENT.

	YEAR	MONTH												13 MO. AVG./ 12 MO. TOTAL				
		Sep-94	Oct-94	Nov-94	Dec-94	Jan-95	Feb-95	Mar-95	Apr-95	May-95	Jun-95	Jul-95	Aug-95		Sep-95			
A. ACQUISITION ADJUSTMENT	1959 - 1962	\$ 351,622	\$ 351,622	\$ 351,622	\$ 351,622	\$ 351,622	\$ 351,622	\$ 351,622	\$ 351,622	\$ 351,622	\$ 351,622	\$ 351,622	\$ 351,622	\$ 351,622	\$ 351,622	\$ 351,622	\$ 351,622	\$ 351,622
ACCUMULATED AMORTIZATION		\$ 354,877	\$ 355,856	\$ 356,735	\$ 357,614	\$ 358,493	\$ 359,372	\$ 360,251	\$ 361,130	\$ 362,009	\$ 362,888	\$ 363,767	\$ 364,646	\$ 365,525	\$ 366,404	\$ 367,283	\$ 368,162	\$ 369,041
MONTHLY AMORTIZATION		\$ 879	\$ 879	\$ 879	\$ 879	\$ 879	\$ 879	\$ 879	\$ 879	\$ 879	\$ 879	\$ 879	\$ 879	\$ 879	\$ 879	\$ 879	\$ 879	\$ 879
B. ACQUISITION ADJUSTMENT	7/31/88	\$ 29,335,430	\$ 29,335,430	\$ 29,335,430	\$ 29,335,430	\$ 29,335,430	\$ 29,335,430	\$ 29,335,430	\$ 29,335,430	\$ 29,335,430	\$ 29,335,430	\$ 29,335,430	\$ 29,335,430	\$ 29,335,430	\$ 29,335,430	\$ 29,335,430	\$ 29,335,430	\$ 29,335,430
ACCUMULATED AMORTIZATION		\$ 5,791,890	\$ 5,873,981	\$ 5,956,072	\$ 6,038,163	\$ 6,120,254	\$ 6,202,345	\$ 6,284,436	\$ 6,366,527	\$ 6,448,618	\$ 6,530,709	\$ 6,612,800	\$ 6,694,891	\$ 6,776,982	\$ 6,859,073	\$ 6,941,164	\$ 7,023,255	\$ 7,105,346
MONTHLY AMORTIZATION		\$ 82,091	\$ 82,091	\$ 82,091	\$ 82,091	\$ 82,091	\$ 82,091	\$ 82,091	\$ 82,091	\$ 82,091	\$ 82,091	\$ 82,091	\$ 82,091	\$ 82,091	\$ 82,091	\$ 82,091	\$ 82,091	\$ 82,091
C. ACQUISITION ADJUSTMENT	2/19/91	\$ (221,067)	\$ (221,067)	\$ (221,067)	\$ (221,067)	\$ (221,067)	\$ (221,067)	\$ (221,067)	\$ (221,067)	\$ (221,067)	\$ (221,067)	\$ (221,067)	\$ (221,067)	\$ (221,067)	\$ (221,067)	\$ (221,067)	\$ (221,067)	\$ (221,067)
ACCUMULATED AMORTIZATION		\$ (21,829)	\$ (22,243)	\$ (22,657)	\$ (23,071)	\$ (23,485)	\$ (23,899)	\$ (24,313)	\$ (24,727)	\$ (25,141)	\$ (25,555)	\$ (25,969)	\$ (26,383)	\$ (26,797)	\$ (27,211)	\$ (27,625)	\$ (28,039)	\$ (28,453)
MONTHLY AMORTIZATION		\$ (614)	\$ (614)	\$ (614)	\$ (614)	\$ (614)	\$ (614)	\$ (614)	\$ (614)	\$ (614)	\$ (614)	\$ (614)	\$ (614)	\$ (614)	\$ (614)	\$ (614)	\$ (614)	\$ (614)
D. ACQUISITION ADJUSTMENT	11/21/94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ACCUMULATED AMORTIZATION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MONTHLY AMORTIZATION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL:		\$ 29,465,985	\$ 29,465,985	\$ 29,465,985	\$ 29,465,985	\$ 29,465,985	\$ 29,465,985	\$ 29,465,985	\$ 29,465,985	\$ 29,465,985	\$ 29,465,985	\$ 29,465,985	\$ 29,465,985	\$ 29,465,985	\$ 29,465,985	\$ 29,465,985	\$ 29,465,985	\$ 29,465,985
ACCUMULATED AMORTIZATION		\$ 6,125,238	\$ 6,207,594	\$ 6,289,950	\$ 6,372,306	\$ 6,454,662	\$ 6,537,018	\$ 6,619,374	\$ 6,701,730	\$ 6,784,086	\$ 6,866,442	\$ 6,948,798	\$ 7,031,154	\$ 7,113,510	\$ 7,195,866	\$ 7,278,222	\$ 7,360,578	\$ 7,442,934
MONTHLY AMORTIZATION		\$ 6,207,594	\$ 6,289,950	\$ 6,372,306	\$ 6,454,662	\$ 6,537,018	\$ 6,619,374	\$ 6,701,730	\$ 6,784,086	\$ 6,866,442	\$ 6,948,798	\$ 7,031,154	\$ 7,113,510	\$ 7,195,866	\$ 7,278,222	\$ 7,360,578	\$ 7,442,934	\$ 7,525,290

SUPPORTING SCHEDULES: B-1

RECAP SCHEDULES: B-2

000019

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING PROPERTY HELD FOR FUTURE USE BY MONTH AND BY ITEM FOR THE THIRTEEN MONTH PERIOD ENDING WITH THE LAST MONTH OF THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 9/30/95
WITNESS: R. W. SMITH

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO: 960502-GU

LINE NO.	ACCT. NO.	DESCRIPTION	Sept.-94	Oct.-94	Nov.-94	Dec.-94	Jan.-95	Feb.-95	Mar.-95	Apr.-95	May-95	Jun.-95	Jul.-95	Aug.-95	Sept.-95	13 MONTH AVERAGE
1	105	Western Energy	\$ -	\$ -	\$ -	\$ -	\$ 705,668	\$ 705,668	\$ 705,668	\$ 705,668	\$ 705,668	\$ 705,668	\$ 705,668	\$ 705,668	\$ 705,668	\$ 488,539
2	105	Treasure Coast Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ 1,394,481	\$ 1,394,481	\$ 1,394,481	\$ 1,407,140	\$ 1,407,140	\$ 1,407,140	\$ 1,407,140	\$ 1,407,140	\$ 1,407,140	\$ 971,252
3		TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 2,100,149	\$ 2,100,149	\$ 2,100,149	\$ 2,112,808	\$ 2,112,808	\$ 2,112,808	\$ 2,112,808	\$ 2,112,808	\$ 2,112,808	\$ 1,459,792

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1, B-2

000020

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE DETAILS FOR PROPERTY HELD FOR FUTURE USE

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/95
WITNESS: R. F. WALL

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION

DOCKET NO: 960502-GU

LINE NO.	DESCRIPTION	DATE OF ACQUISITION	REASON FOR PURCHASE	EXPENDITURES AS OF THE END OF THE HISTORIC BASE YEAR
1	Western Energy	01/25/93	This asset was purchased due to the key role it would play in the future growth to adjoining development projects in West Port St Lucie. Additionally, as designed, the propane underground distribution system was built for future expansion and ultimately to serve surrounding natural gas projects as they materialized.	705,668
2	Treasure Coast Infrastructure	Various	Natural gas underground system designed and built to serve the franchised territory of Port St. Lucie and St. Lucie County. More specifically, to provide natural gas service to the citizens and businesses of the above areas.	1,407,140

LINE NO.	DATE CONSTRUCTION IS TO COMMENCE	DATE TO BE PLACED IN SERVICE	INDICATE CURRENT USE	ITEMS INCLUDED IN RATE BASE
3	N/A	August, 1993	Supplying natural gas to community	All of the amounts previously included as "Property Held For Future Use" are proposed to be included in the rate base effective as of October 1, 1996, consistent with the basis put forth in the testimony of Mr. Richard F. Wall.
4	N/A	In Use	Supplying natural gas to community	All of the amounts previously included as "Property Held For Future Use" are proposed to be included in the rate base effective as of October 1, 1996, consistent with the basis put forth in the testimony of Mr. Richard F. Wall.

SCHEDULE B-8

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO: 960502-GU

CONSTRUCTION WORK IN PROGRESS

EXPLANATION:
 PROVIDE A SCHEDULE, SHOWING, BY MONTH, CONSTRUCTION WORK IN PROGRESS
 ON WHICH AFUDC WAS CHARGED AND ON WHICH NO AFUDC WAS CHARGED. THE SCHEDULE
 SHALL INCLUDE A DESCRIPTION OF THE COMPANY'S POLICY AS TO WHICH JOBS
 RECEIVED AFUDC, TOGETHER WITH THE CALCULATIONS SUPPORTING THE AFUDC RATES.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/95
 WITNESS: R. F. WALL

LINE NO.	DESCRIPTION	Sept -94	Oct -94	Nov -94	Dec -94	Jan -95	Feb -95	Mar -95	Apr -95	May -95	Jun -95	Jul -95	Aug -95	Sept -95	13 MONTH AVERAGE
1	NONE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	TOTAL - A.F.U.D.C. CHARGED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AFUDC NOT CHARGED															
DESCRIPTION*															
3	Distribution Plant	\$ 4,096,365	\$ 3,741,582	\$ 3,866,269	\$ 2,947,832	\$ 3,059,901	\$ 2,739,132	\$ 2,847,130	\$ 1,642,840	\$ 1,892,201	\$ 1,757,068	\$ 1,746,623	\$ 1,686,292	\$ 1,546,400	\$ 2,566,895
4	Total Leased Appl.	\$ 358,423	\$ 373,725	\$ 332,404	\$ 348,054	\$ 320,425	\$ 234,735	\$ 210,395	\$ 73,121	\$ 77,030	\$ 48,609	\$ 29,886	\$ 46,115	\$ 43,840	\$ 191,905
5	Total General Plant	\$ 489,823	\$ 430,912	\$ 428,532	\$ 479,980	\$ 520,629	\$ 506,436	\$ 544,858	\$ 552,180	\$ 550,562	\$ 553,580	\$ 559,658	\$ 596,262	\$ 353,378	\$ 506,042
6	TOTAL C.W.I.P.	\$ 4,944,611	\$ 4,546,219	\$ 4,627,205	\$ 3,773,848	\$ 3,900,955	\$ 3,479,303	\$ 3,402,189	\$ 2,268,111	\$ 2,519,793	\$ 2,358,257	\$ 2,336,167	\$ 2,328,669	\$ 1,943,618	\$ 3,263,842

DESCRIPTION OF COMPANY'S POLICY OF CHARGING A.F.U.D.C.:

Effective January 1, 1989 the company no longer capitalizes AFUDC as no significant construction would be eligible for application of AFUDC pursuant to FPSC rule 25-7.0141.

CALCULATION OF HISTORIC BASE YEAR A.F.U.D.C. RATE:

N/A

* LIST BY ADDRESS OR CONSTRUCTION CATEGORY IF DETAIL IS NOT AVAILABLE

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1, B-2

000023

SCHEDULE B-9

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NLR CORPORATION
DOCKET NO.: 980502-GU

DEPRECIATION RESERVE BALANCES

EXPLANATION: PROVIDE THE DEPRECIATION RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED TO THE AVERAGE MONTHLY BALANCE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 8/30/95
WITNESS: R. W. SMITH

LINE NO.	A/C NO.	DESCRIPTION	SEP-94	OCT-94	NOV-94	DEC-94	JAN-95	FEB-95	MAR-95	APR-95	MAY-95	JUN-95	JUL-95	AUG-95	SEP-95	13 MONTH AVERAGE
1	375	STRUCTURES & IMPROVEMENTS	405,038	407,553	410,068	412,584	415,099	417,615	420,130	422,646	425,164	427,680	430,208	432,731	435,253	420,137
2	376	MAINS	22,818,332	22,957,095	23,087,140	23,248,908	23,421,028	23,596,618	23,766,540	23,939,418	24,084,365	24,218,316	24,395,095	24,570,447	24,744,287	23,684,287
3	378	MEAS & REG STATION EQUIP-GEN														
4	379	MEAS & REG STAT EO-CITY GATE														
5	380	SERVICES	333,194	333,228	344,674	350,530	356,404	362,315	368,256	374,253	380,397	386,555	392,726	398,911	405,146	368,245
6	381	METERS	8,764,501	8,818,958	8,863,634	8,942,483	8,985,914	10,064,834	10,140,421	10,184,469	10,235,970	10,307,908	10,380,582	10,455,396	10,534,401	10,120,037
7	382	METER INSTALLATIONS	2,242,987	2,257,554	2,272,824	2,280,321	2,287,731	2,299,097	2,316,073	2,334,584	2,351,681	2,366,048	2,373,958	2,395,531	2,414,802	2,321,767
8	383	HOUSE REGULATORS	973,116	975,642	978,832	981,898	984,745	988,206	993,712	997,447	1,002,840	1,008,883	1,008,881	1,012,645	1,013,513	993,855
9	384	HOUSE REGULATORS INSTALL.	724,922	727,790	736,090	741,745	747,443	753,189	758,963	764,787	770,238	776,118	782,034	787,988	793,078	798,797
10	385	INDUSTRIAL M&R STAT. EQUIP.	307,803	308,103	308,240	310,361	311,514	313,477	315,455	316,737	319,485	321,312	322,514	323,880	325,520	315,768
11	386	OTHER PROP ON CUST PREMISES	318,808	322,829	327,735	332,517	336,974	341,757	346,583	351,412	357,643	362,425	365,906	369,722	373,641	338,488
13	387	OTHER EQUIPMENT	7,138,537	7,222,905	7,308,428	7,408,763	7,487,108	7,558,111	7,618,194	7,689,667	7,790,782	7,896,222	8,004,326	8,127,323	8,222,159	7,850,194
14	390	STRUCTURES & IMPROVEMENTS	118,684	119,223	119,762	120,301	120,839	121,378	121,917	122,456	122,994	123,533	124,072	124,611	125,152	121,917
15	391	OFFICE FURN & EQUIPMENT	484,341	486,827	489,338	491,854	494,370	496,886	499,402	502,035	504,668	507,300	509,933	512,457	514,006	499,484
16	392	TRANSPORTATION	853,535	867,381	872,477	888,331	900,203	914,095	928,006	943,127	958,216	973,431	988,713	1,004,194	1,019,753	948,472
17	393	STORES EQUIPMENT	548,820	550,977	552,970	555,000	557,034	559,068	560,200	563,140	568,826	571,512	574,228	576,982	579,722	548,472
18	394	TOOLS, SHOP, GARAGE EQUIP	11,013	11,133	11,252	11,372	11,491	11,611	11,730	11,850	11,969	12,089	12,208	12,328	12,448	11,730
19	395	LABORATORY EQUIPMENT	388,856	392,798	396,751	400,736	404,724	408,713	412,701	416,687	420,683	424,688	428,684	432,725	436,787	412,735
20	397	COMMUNICATION EQUIPMENT	44,882	45,198	45,516	45,833	46,151	46,468	46,785	47,102	47,419	47,736	48,053	48,370	48,687	46,785
21	398	MISC EQUIPMENT	138,157	139,952	141,748	143,552	145,355	147,158	148,969	150,812	152,695	154,600	156,541	158,515	159,500	148,801
22		DEPR. RESERVE DEFICIENCY	12,572	12,696	12,820	12,944	13,068	13,192	13,344	13,502	13,660	13,819	13,977	14,136	14,485	13,402
23		DEPRECIATION RESERVE	(95,120)	(95,788)	(76,898)	(89,208)	(53,418)	(41,828)	(29,838)	(18,048)	(6,258)	88	105	84	63	(36,538)
24	108.2	R.W.L.P	47,332,787	47,670,114	48,004,101	48,413,830	48,773,777	49,173,142	49,557,542	49,918,093	50,110,073	50,514,175	50,867,337	51,314,902	51,733,614	49,481,036
25	108	TOTAL DEPRECIATION RESERVE	(221,308)	(243,050)	(189,640)	(234,893)	(195,860)	(207,648)	(231,803)	(336,348)	(111,850)	(154,228)	(83,007)	(108,470)	(70,254)	(182,950)
			47,110,889	47,427,064	47,814,461	48,188,143	48,577,917	48,965,496	49,325,939	49,581,748	49,998,423	50,358,946	50,784,330	51,206,432	51,663,360	49,308,086

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1

000023

SCHEDULE B-10

AMORTIZATION / RECOVERY RESERVE BALANCES

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMORTIZATION/RECOVERY RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/95
WITNESS R. W. SMITH

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 960502-GU

LIN NO	A/C NO.	DESCRIPTION	Sep-94	Oct-94	Nov-94	Dec-94	Jan-95	Feb-95	Mar-95	Apr-95	May-95	Jun-95	Jul-95	Aug-95	Sep-95	13 MONTH AVERAGE
1	301	ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	302	FRANCHISES & CONSENT	69,565	69,752	69,939	70,126	70,313	70,500	70,687	70,874	71,061	71,248	71,435	71,622	71,809	70,687
3	303	MISC. INTANGIBLE PLANT	<u>7,812</u>	<u>7,896</u>	<u>7,980</u>	<u>8,064</u>	<u>8,148</u>	<u>8,232</u>	<u>8,316</u>	<u>8,400</u>	<u>8,484</u>	<u>8,568</u>	<u>8,652</u>	<u>8,736</u>	<u>8,820</u>	<u>8,316</u>
4		TOTAL	<u>77,377</u>	<u>77,648</u>	<u>77,919</u>	<u>78,190</u>	<u>78,461</u>	<u>78,732</u>	<u>79,003</u>	<u>79,274</u>	<u>79,545</u>	<u>79,816</u>	<u>80,087</u>	<u>80,358</u>	<u>80,629</u>	<u>79,003</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

000024

SCHEDULE B-11

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 960502-GU

ALLOCATION OF DEPRECIATION/AMORTIZATION RESERVE - COMMON PLANT

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE SAME DATA AS REQUIRED IN SCHEDULE B-5 FOR DEPRECIATION/AMORTIZATION RESERVE BALANCES.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/95
WITNESS: R. F. WALL

LINE NO.	A/C NO.	DESCRIPTION	SEP-94	OCT-94	NOV-94	DEC-94	JAN-95	FEB-95	MAR-95	APR-95	MAY-95	JUN-95	JUL-95	AUG-95	SEP-95	13 MONTH AVERAGE
1	375	STRUCTURES & IMPROVEMENTS	405,038	407,553	410,088	412,584	415,099	417,615	420,130	422,646	425,164	427,686	430,209	432,731	435,253	420,137
2	387	OTHER EQUIPMENT	118,684	119,223	119,762	120,301	120,839	121,378	121,917	122,456	122,994	123,533	124,072	124,611	125,152	121,917
4	390	STRUCTURES & IMPROVEMENTS	484,341	486,827	489,338	491,854	494,370	496,886	499,402	502,035	504,668	507,300	509,933	512,457	514,006	499,494
5	391	OFFICE FURNITURE & EQUIPMENT	653,535	667,381	672,477	686,331	700,203	714,095	728,005	743,127	758,216	773,431	788,713	804,194	819,753	731,497
6	392	TRANSPORTATION EQUIPMENT	548,820	550,977	552,970	555,000	557,034	559,069	560,200	563,140	568,626	573,431	578,216	583,000	587,785	548,472
7	393	STORES EQUIPMENT	11,013	11,133	11,252	11,372	11,491	11,611	11,730	11,850	11,969	12,089	12,209	12,328	12,448	11,730
8	394	TOOL, SHOP, & GARAGE EQUIP	388,855	392,796	396,751	400,736	404,724	408,713	412,701	416,697	420,693	424,689	428,684	432,679	436,675	412,735
9	395	LABORATORY EQUIPMENT	44,882	45,199	45,516	45,833	46,151	46,468	46,785	47,102	47,419	47,736	48,053	48,370	48,687	46,785
11	397	COMMUNICATIONS EQUIPMENT	138,157	138,962	141,748	143,552	145,355	147,159	148,969	150,812	152,655	154,498	156,341	158,185	159,500	148,991
12	398	MISCELLANEOUS EQUIPMENT	12,572	12,696	12,820	12,944	13,068	13,192	13,314	13,502	13,690	13,879	14,067	14,255	14,443	13,402
13		TOTAL	<u>2,805,897</u>	<u>2,833,737</u>	<u>2,862,702</u>	<u>2,890,507</u>	<u>2,908,334</u>	<u>2,936,186</u>	<u>2,963,183</u>	<u>2,993,367</u>	<u>3,006,064</u>	<u>3,038,293</u>	<u>3,070,522</u>	<u>3,102,751</u>	<u>3,134,980</u>	<u>2,955,159</u>

LINE NO.	A/C NO.	DESCRIPTION	13 MONTH AVERAGE	NONUTILITY %	13 MTH AVG NON-UTILITY
14	375	STRUCTURES & IMPROVEMENTS	420,137	21.52%	90,399
15	387	OTHER EQUIPMENT	121,917	0.00%	-
17	390	STRUCTURES & IMPROVEMENTS	499,494	17.89%	89,350
18	391	OFFICE FURNITURE & EQUIPMENT	731,497	17.42%	127,455
19	392	TRANSPORTATION EQUIPMENT	548,472	11.35%	62,252
20	393	STORES EQUIPMENT	11,730	10.66%	1,250
21	394	TOOL, SHOP, & GARAGE EQUIP	412,735	11.35%	46,845
22	395	LABORATORY EQUIPMENT	46,785	0.00%	-
24	397	COMMUNICATIONS EQUIPMENT	148,991	11.35%	16,911
25	398	MISCELLANEOUS EQUIPMENT	13,402	0.00%	-
26		TOTAL	<u>2,955,159</u>		<u>434,462</u>

METHOD OF ALLOCATION

- square footage and use regulated
- square footage and use
- square footage and use
- based on payroll distribution, regulated/total
- based on payroll distribution, regulated/total
- based on payroll distribution, regulated/total
- regulated
- based on payroll distribution, regulated/total
- regulated

SUPPORTING SCHEDULES: B-5

RECAP SCHEDULES: B-2, B-3

000025

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING, BY MONTH, THE AMOUNT OF CUSTOMER ADVANCES FOR CONSTRUCTION FOR THE 13-MONTH PERIOD ENDING WITH THE LAST MONTH OF THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/95
 WITNESS: R. W. SMITH

COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 960502-GU

LINE NO.	MONTH	AMOUNT	
1	Sep-94	\$ -	None
2	Oct-94	-	
3	Nov-94	-	
4	Dec-94	-	
5	Jan-95	-	
6	Feb-95	-	
7	Mar-95	-	
8	Apr-95	-	
9	May-95	-	
10	Jun-95	-	
11	Jul-95	-	
12	Aug-95	-	
13	Sep-95	-	
14	TOTAL	\$ -	
15	13 MONTH AVERAGE	\$ -	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE
WORKING CAPITAL ALLOWANCE FOR THE HISTORIC BASE YEAR.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/95
WITNESS: R. W. SMITHCOMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION

DOCKET NO 960502-GU

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	ADJUSTMENTS			ADJUSTED AVERAGE
			NON UTILITY	CAPITAL STRUCTURE	OTHER	
PROPERTY & INVESTMENTS						
1	OTHER SPECIAL FUNDS	13,266	-	-	(13,266)	-
2	TOTAL PROPERTY & INVESTMENTS	13,266	-	-	(13,266)	-
CURRENT & ACCRUED ASSETS						
3	CASH	1,027,371	-	-	-	1,027,371
4	WORKING FUNDS & CASH INVEST.	17,666	-	-	-	17,666
5	NOTES RECEIVABLE	31,882	-	-	-	31,882
6	CUSTOMER ACCOUNTS RECEIVABLE - GAS	4,956,240	-	-	-	4,956,240
7	MERCHANDISE, JOBBING, & OTHER	385,562	(76,789)	-	(47,795)	260,978
8	ACCUM. PROVISION FOR UNCOLLECTIBLE ACCT	(164,209)	21,358	-	-	(142,851)
9	RECEIVABLE ASSOC. COMPANIES	1,302,187	-	-	(1,302,187)	-
10	MATERIALS AND SUPPLIES	131,046	1,017	-	-	132,063
11	MERCHANDISE	229,959	(229,959)	-	-	-
12	STORES EXPENSE	4,649	-	-	(4,649)	-
13	PREPAYMENTS	614,849	-	-	(15,272)	599,577
14	INTEREST RECEIVABLE	429,053	-	(429,053)	-	-
15	ACCRUED UTILITY REVENUE	722,121	-	-	-	722,121
16	TOTAL CURRENT ASSETS	9,688,376	(284,373)	(429,053)	(1,369,903)	7,605,047
DEFERRED DEBITS						
17	UNAMORTIZED DEBT EXPENSE	669,358	-	(669,358)	-	-
18	CLEARING ACCOUNTS	(2,980)	-	-	-	(2,980)
19	OTHER WIP	287,668	-	-	(79,191)	208,477
20	UNAMORTIZED RATE CASE	505,742	-	-	(505,742)	-
21	MISC. DEFERRED DEBITS	6,221,558	-	(1,512,724)	(1,216,435)	3,492,399
22	UNRECOVERED GAS COST	-	-	-	-	-
23	TOTAL DEFERRED DEBITS	7,681,346	-	(2,182,082)	(1,801,368)	3,697,896
24	TOTAL ASSETS	17,382,988	(284,373)	(2,611,135)	(3,184,537)	11,302,943

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO 96F 502-GU

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE
 WORKING CAPITAL ALLOWANCE FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/95
 WITNESS: R. W. SMITH

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	ADJUSTMENTS			ADJUSTED AVERAGE
			NON UTILITY	CAPITAL STRUCTURE	OTHER	
CURRENT LIABILITIES						
1	NOTES PAYABLE	23,098,186	-	(23,098,186)	-	-
2	ACCOUNTS PAYABLE	2,565,086	(238)	-	-	2,564,848
3	ACCTS. PAYABLE - ASSOC. CO.	616,551	-	-	(616,551)	-
4	CUSTOMER DEPOSITS	5,485,253	-	(5,485,253)	-	-
5	TAXES ACCRUED-GENERAL	647,993	-	-	(69,510)	578,483
6	TAXES ACCRUED-INCOME	(984,778)	-	-	-	(984,778)
7	INTEREST ACCRUED	1,463,568	-	(1,327,384)	-	136,184
8	TAX COLLECTIONS PAYABLE	682,334	-	-	-	682,334
9	ALLOCATION TO M & J	-	43,744	-	-	43,744
10	LEASED APPLIANCE RECEIVABLES	-	85,586	-	-	85,586
11	CONSERVATION COST TRUE-UP	-	-	-	-	-
12	MISC. CURRENT LIABILITIES	1,326,565	-	-	(586,767)	739,798
13	CAPITAL LEASES - CURRENT	18,543	-	-	(18,543)	-
14	TOTAL CURRENT LIABILITIES	34,919,301	129,092	(29,910,823)	(1,291,371)	3,846,199
DEFERRED CREDITS						
15	OTHER DEFERRED CREDITS	2,310,848	-	-	(2,310,848)	-
16	ACCUMULATED DEFERRED INC. TAX	19,988,364	-	-	(19,988,364)	-
17	DEFERRED INVESTMENT TAX CREDIT	1,611,208	-	-	(1,611,208)	-
18	TOTAL DEFERRED CREDITS	23,910,420	-	-	(23,910,420)	-
19	TOTAL DEFERRED CREDITS	23,910,420	-	-	(23,910,420)	-
OTHER RESERVES						
20	OTHER RESERVES	496,653	-	-	-	496,653
21	TOTAL DEFERRED CREDITS AND					
22	OPERATING RESERVES	48,317,493	-	-	(47,820,840)	496,653
23	TOTAL LIABILITIES	83,236,794	129,092	(29,910,823)	(49,112,211)	4,342,852
24	TOTAL ASSETS LESS LIABILITIES	(65,853,806)	(413,465)	27,299,688	45,927,674	6,960,091
25	NET WORKING CAPITAL	(65,853,806)	(413,465)	27,299,688	45,927,674	6,960,091

SCHEDULE B-14

DETAIL OF MISCELLANEOUS DEFERRED DEBITS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A 13-MONTH AVERAGE DETAILED DESCRIPTION OF EACH TYPE OF ITEM INCLUDED IN MISCELLANEOUS DEFERRED DEBITS FOR THE HISTORIC BASE YEAR

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 9/30/95
WITNESS: R. W. SMITH

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 980502-GU

LINE NO.	DESCRIPTION	Sept.-94	Oct.-94	Nov.-94	Dec.-94	Jan.-95	Feb.-95	Mar.-95	Apr.-95	May-95	Jun.-95	Jul.-95	Aug.-95	Sept.-95	13 MONTH AVERAGE
1	CONVERSION COSTS	235,656	233,703	231,458	227,436	226,627	224,508	219,216	216,299	214,777	213,480	209,626	207,011	196,533	219,718
2	PIPING ALLOWANCES	3,066,158	3,142,940	3,203,212	3,255,997	3,288,974	3,322,519	3,306,661	3,318,277	3,294,339	3,266,858	3,303,689	3,307,777	3,249,475	3,255,914
3	ENERGY CONSERVATION PROGRAMS	967,401	992,768	1,014,275	981,241	866,441	900,631	745,150	654,997	591,635	521,155	409,896	323,423	209,863	706,067
4	GOLDMAN BRUHING	5,625	6,457	6,457	6,457	6,457	6,457	6,457	6,457	6,457	6,457	6,457	6,457	6,457	6,393
5	DEFERRED HURRICANE COSTS	-	-	-	313,320	298,400	283,480	268,560	253,640	238,720	223,800	208,880	193,960	179,040	189,369
6	MERCER CONSULTING	-	-	-	-	-	-	-	-	15,110	15,110	28,749	52,111	61,917	13,307
7	RELOCATION EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	DEFERRED INCOME TAX - DR.	1,581,334	1,569,899	1,558,464	1,547,029	1,535,594	1,524,159	1,512,724	1,501,289	1,489,854	1,478,419	1,466,984	1,455,549	1,444,114	1,512,724
9	FERC ORDER 636 TRANSITION COSTS	-	-	-	-	-	-	-	-	-	-	-	-	4,000,000	307,692
10	TOTAL	<u>5,856,174</u>	<u>5,945,767</u>	<u>6,013,866</u>	<u>6,331,480</u>	<u>6,222,493</u>	<u>6,261,754</u>	<u>6,058,768</u>	<u>5,950,959</u>	<u>5,850,892</u>	<u>5,770,230</u>	<u>5,679,232</u>	<u>5,591,239</u>	<u>9,347,399</u>	<u>6,221,558</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

B-1 p.2

000029

SCHEDULE B-1B

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NLR CORPORATION
 DOCKET NO.: 960502-GU

DETAILS OF OTHER DEFERRED CREDITS

EXPLANATION: PROVIDE A SCHEDULE SHOWING A 13-MONTH AVERAGE
 DETAILED DESCRIPTION OF EACH TYPE OF ITEM INCLUDED IN OTHER
 DEFFERED CREDITS FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 9/30/95
 WITNESS: R. W. SMITH

LINE NO.	DESCRIPTION	Sept.-94	Oct.-94	Nov.-94	Dec.-94	Jan.-95	Feb.-95	Mar.-95	Apr.-95	May-95	Jun.-95	Jul.-95	Aug.-95	Sept.-95	13 MONTH AVERAGE
1	PGA TRUE-UP	394,521	305,313	103,810	11,881	223,218	224,907	78,018	381,131	606,987	1,025,089	1,206,429	1,330,379	1,338,306	556,153
2	CONTRACT INTERR FLEX DIFFERENTIAL	(234,034)	(235,017)	(217,053)	(198,977)	(174,831)	(149,932)	(128,102)	(108,530)	(90,108)	(70,796)	(52,634)	(37,021)	(19,785)	(132,063)
3	REGULATORY LIABILITIES	1,581,334	1,569,899	1,558,464	1,547,029	1,535,594	1,524,159	1,512,724	1,501,289	1,489,854	1,478,419	1,471,533	1,464,633	6,292,925	1,886,759
4	TOTAL	1,741,821	1,640,195	1,445,221	1,359,933	1,583,981	1,599,134	1,462,640	1,773,890	2,006,733	2,432,712	2,625,328	2,757,991	7,611,446	2,310,848

SCHEDULE B-16

ADDITIONAL RATE BASE COMPONENTS

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR ANY RATE BASE COMPONENT NOT ACCOUNTED FOR IN OTHER SCHEDULES,
PROVIDE THE 13 MONTH AVERAGE BALANCE FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 9/30/95
WITNESS: R. W. SMITH

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION

DOCKET NO. 960502-GU

<u>DESCRIPTION</u>	<u>13-MONTH AVERAGE</u>	<u>NON- UTILITY ALLOCATION FACTOR</u>	<u>NON- REGULATED AMOUNT</u>	<u>BASIS FOR ALLOCATION</u>
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N/A - NONE

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

000031

SCHEDULE B-17

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 960502-GU

INVESTMENT TAX CREDITS - ANALYSIS

EXPLANATION: PROVIDE AN ANALYSIS OF ACCUMULATED TAX CREDITS GENERATED AND AMORTIZED ON AN ANNUAL BASIS BEGINNING WITH THE HISTORIC BASE YEAR IN THE LAST RATE CASE TO THE BEGINNING OF THE CURRENT HISTORIC BASE YEAR AND ON A MONTHLY BASIS FOR THE HISTORIC BASE YEAR. (EXCEPTION: ANNUAL DATA MAY BE SUBSTITUTED FOR MONTHLY DATA FOR THE 3% DEFERRED ITC). AMOUNTS PROVIDED BY THE REVENUE ACT OF 1971 AND SUBSEQUENT ACTS SHOULD BE SHOWN SEPARATELY FROM AMOUNTS APPLICABLE TO PRIOR LAWS. IDENTIFY PROGRESS PAYMENTS SEPARATELY.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/95
WITNESS: R. W. SMITH

LINE NO.	YEAR/MONTH	3% ITC					4% ITC					
		BEGINNING BALANCE	AMOUNT REALIZED		AMORTIZATION		BEGINNING BALANCE	AMOUNT REALIZED		AMORTIZATION		ENDING BALANCE
			CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS		CURRENT YEAR	PRIOR YEAR ADJUSTMENTS			
												160,637
1	SEP-91											73,356
2	SEP-92	73,356			13,631		160,637				11,889	148,748
3	SEP-93	59,725			10,313		148,748				11,889	136,859
4												
5					10,360		136,859			16,188		120,671
6	SEP-94	48,412			1,014		120,671			894		119,777
7	OCT-94	38,052			1,014		119,777			894		118,883
8	NOV-94	38,038			1,014		118,883			894		117,989
9	DEC-94	37,024			1,014		117,989			894		117,095
10	JAN-95	36,010			1,014		117,095			894		116,201
11	FEB-95	34,996			1,014		116,201			894		115,307
12	MAR-95	33,982			1,014		115,307			894		114,413
13	APR-95	32,968			1,014		114,413			894		113,519
14	MAY-95	31,954			1,014		113,519			894		112,625
15	JUN-95	30,940			1,014		112,625			894		111,731
16	JUL-95	29,926			1,014		111,731			894		110,837
17	AUG-95	28,912			1,014		110,837			894		109,943
18	SEP-95	27,898			1,014					10,728		109,943
19	Total for year				12,168							115,307
20					13-MONTH AVERAGE		33,982			13-MONTH AVERAGE		

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1

000032

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 960502-GU

ON AN ANNUAL BASIS BEGINNING WITH THE HISTORIC BASE YEAR IN THE LAST RATE CASE TO THE BEGINNING OF THE CURRENT HISTORIC BASE YEAR AND ON A MONTHLY BASIS FOR THE HISTORIC BASE YEAR. (EXCEPTION: ANNUAL DATA MAY BE SUBSTITUTED FOR MONTHLY DATA FOR THE 3% DEFERRED ITC). AMOUNTS PROVIDED BY THE REVENUE ACT OF 1971 AND SUBSEQUENT ACTS SHOULD BE SHOWN SEPARATELY FROM AMOUNTS APPLICABLE TO PRIOR LAWS. IDENTIFY PROGRESS PAYMENTS SEPARATELY.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/95
WITNESS: R. W. SMITH

LINE NO.	YEAR/MONTH	8% ITC						10% ITC						
		AMOUNT REALIZED			AMORTIZATION			AMOUNT REALIZED			AMORTIZATION			
		BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	ENDING BALANCE	
1	SEP-91						31,604						1,800,593	
2	SEP-92	31,604	-	-	1,407	-	30,197	1,800,593				113,877	1,686,716	
3	SEP-93	30,197	-	-	1,005	-	29,192	1,686,716				116,680	1,570,036	
4														
5														
6	SEP-94	29,192	-	-	2,424	-	26,768	1,570,036				117,066	35,713	1,488,683
7	OCT-94	26,768	-	-	105	-	26,663	1,488,683				8,648		1,480,035
8	NOV-94	26,663	-	-	105	-	26,558	1,480,035				8,648		1,471,387
9	DEC-94	26,558	-	-	105	-	26,453	1,471,387				8,648		1,462,738
10	JAN-95	26,453	-	-	105	-	26,348	1,462,738				8,648		1,454,090
11	FEB-95	26,348	-	-	105	-	26,243	1,454,090				8,648		1,445,442
12	MAR-95	26,243	-	-	105	-	26,138	1,445,442				8,648		1,436,793
13	APR-95	26,138	-	-	105	-	26,033	1,436,793				8,648		1,428,145
14	MAY-95	26,033	-	-	105	-	25,928	1,428,145				8,648		1,419,497
15	JUN-95	25,928	-	-	105	-	25,823	1,419,497				8,648		1,410,848
16	JUL-95	25,823	-	-	105	-	25,718	1,410,848				8,648		1,402,200
17	AUG-95	25,718	-	-	105	-	25,613	1,402,200				8,648		1,393,552
18	SEP-95	25,613	-	-	105	-	25,508	1,393,552				8,648		1,384,904
19	Total for year				1,260	-	25,508					103,779		1,384,904
20														
					13-MONTH AVERAGE		26,138					13-MONTH AVERAGE		1,436,793

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NLI CORPORATION
DOCKET NO.: 960502-GU

EXPLANATION: EXPLAIN ACCOUNTING POLICY AS TO THE METHOD OF AMORTIZATION FOR BOTH PROGRESS PAYMENT AND OTHER ITC. EXPLANATION SHOULD INCLUDE AT LEAST A DESCRIPTION OF HOW THE TIME PERIOD FOR AMORTIZATION IS DETERMINED, WHEN IT BEGINS, UNDER WHAT CIRCUMSTANCES IT CHANGES, ETC. IF THERE ARE UNUSED ITC, SUPPLY A SCHEDULE SHOWING YEAR GENERATED, AMOUNT GENERATED, TOTAL AMOUNT

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/95
WITNESS: R. W. SMITH

Investment tax credits are amortized over the book lives of the related property. Credits are grouped as generated by vintage year by major property group and are amortized according to the composite depreciation rate for each group. As recaptures are applied to each vintage year, the amortization is adjusted accordingly. The company has no unused ITC.

SCHEDULE B-17

INVESTMENT TAX CREDITS - SECTION 46(f) ELECTION

PAGE 4 OF 4

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION

DOCKET NO.: 880502-GU

EXPLANATION: PROVIDE A COPY OF THE ELECTION MADE UNDER SECTION 46(f),
INTERNAL REVENUE CODE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/88
WITNESS: R. W. SMITH

The company falls under the general provision of section 46(f).

RECAP SCHEDULES:

SUPPORTING SCHEDULES:

000035

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR EACH OF THE ACCUMULATED DEFERRED TAX ACCOUNTS, PROVIDE A SUMMARY OF THE ENDING BALANCES AS REPORTED ON PAGES 2 AND 3 OF THIS SCHEDULE. THE SAME ANNUAL AND MONTHLY BALANCES SHOULD BE SHOWN.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/95
WITNESS: R. W. SMITH

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 960502-GU

LINE NO.	YEAR/ MONTH	Account # 190			Account# 282			Account# 283			NET DEFERRED INCOME TAXES		
		STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
1	SEP-89	402,869	2,353,486	2,756,355	784,636	8,250,101	9,034,737						
2	SEP-90	381,857	2,113,900	2,475,757	841,987	8,352,512	9,194,499		266,000	266,000	381,767	6,162,615	6,544,382
3	SEP-91	3,573	829,058	832,631	905,738	8,493,779	9,399,517	28,189	430,669	458,858	508,319	6,669,281	7,177,600
4	SEP-92	9,711	582,076	591,787	1,010,403	8,757,592	9,767,995	13,375	363,088	376,463	915,540	8,027,809	8,943,349
5	SEP-93				1,112,739	9,108,868	10,221,607	3,937	833,553	837,490	1,004,629	9,006,069	10,013,698
6	SEP-94	(142,354)	1,723,688	1,581,334	2,576,949	17,410,625	19,987,574	34,241	302,080	336,301	1,146,980	9,410,928	10,557,908
7	OCT-94	(141,386)	1,711,285	1,569,899				27,107	8,087	35,194	2,746,410	15,695,024	18,441,434
8	NOV-94	(140,418)	1,898,882	1,558,464	2,578,063	17,397,861	19,975,924	27,619	11,078	38,697	2,747,068	15,697,654	18,444,722
9	DEC-94	(139,450)	1,686,479	1,547,029	2,579,104	17,384,669	19,963,773	36,616	83,641	100,257	2,756,138	15,749,428	18,505,566
10	JAN-95	(138,482)	1,674,076	1,535,594	2,561,058	17,258,974	19,821,032	41,157	105,575	146,732	2,741,665	15,679,070	18,420,735
11	FEB-95	(137,514)	1,661,673	1,524,159	2,554,873	17,204,572	19,759,445	24,193	(24,357)	(164)	2,717,548	15,506,139	18,223,687
12	MAR-95	(136,546)	1,649,270	1,512,724	2,572,087	17,285,858	19,857,945	9,606	(108,569)	(98,963)	2,718,207	15,514,616	18,233,823
13	APR-95	(135,578)	1,636,867	1,501,289	2,575,078	17,284,056	19,859,134	7,139	(123,980)	(116,841)	2,718,763	15,510,906	18,229,669
14	MAY-95	(134,610)	1,624,464	1,489,854	2,619,637	17,525,090	20,144,727	3,993	(142,358)	(138,365)	2,758,208	15,745,865	18,505,073
15	JUN-95	(133,642)	1,612,061	1,478,419	2,623,019	17,525,572	20,148,591	2,882	(148,855)	(145,973)	2,760,511	15,752,253	18,512,764
16	JUL-95	(132,674)	1,599,658	1,466,984	2,626,748	17,528,084	20,154,832	575	(162,321)	(161,746)	2,760,965	15,753,702	18,514,667
17	AUG-95	(131,706)	1,587,255	1,455,549	2,629,988	17,527,736	20,157,724	(1,316)	(146,797)	(148,113)	2,761,346	15,781,281	18,542,627
18	SEP-95	(130,738)	1,574,852	1,444,114	2,633,522	17,528,521	20,162,043	(9,283)	(186,853)	(178,136)	2,755,945	15,774,413	18,530,358
13-MONTH AVERAGE		(136,546)	1,649,270	1,512,724	2,610,569	17,389,780	20,000,348	15,184	(27,169)	(11,986)	2,762,298	15,713,341	18,475,639

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1

000036

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 960502-GU

EXPLANATION: FOR EACH OF THE ACCUMULATED DEFERRED TAX ACCOUNTS,
PROVIDE ANNUAL BALANCES BEGINNING WITH THE YEAR OF THE LAST RATE
CASE AND ENDING WITH THE BEGINNING OF THE HISTORIC BASE YEAR,
AND MONTHLY BALANCES FOR THE CURRENT HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/95
WITNESS: R. W. SMITH

Account # 190

LINE NO.	YEAR/ MONTH	BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLOWBACK TO CURRENT YEAR	ADJUST. DEBIT (CREDIT)	ENDING BALANCE
1	SEP-89	79,213	360,042	5,829		402,969
2	SEP-90	402,869	1,815	42,827	(30,557)	361,857
3	SEP-91	361,857	1,815	360,099		3,573
4	SEP-92	3,573	12,804	6,666		9,711
5	SEP-93	9,711	1,665			-
6	SEP-94	-	(492)		(11,376)	-
7	OCT-94	(142,354)	968		(141,862)	(142,354)
8	NOV-94	(141,386)	968			(141,386)
9	DEC-94	(140,418)	968			(140,418)
10	JAN-95	(139,450)	968			(139,450)
11	FEB-95	(138,482)	968			(138,482)
12	MAR-95	(137,514)	968			(137,514)
13	APR-95	(136,546)	968			(136,546)
14	MAY-95	(135,578)	968			(135,578)
15	JUN-95	(134,610)	968			(134,610)
16	JUL-95	(133,642)	968			(133,642)
17	AUG-95	(132,674)	968			(132,674)
18	SEP-95	(131,706)	968			(131,706)
						(130,738)

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

000037

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 960502-GU

EXPLANATION: FOR EACH OF THE ACCUMULATED DEFERRED TAX ACCOUNTS,
PROVIDE ANNUAL BALANCES BEGINNING WITH THE YEAR OF THE LAST RATE
CASE AND ENDING WITH THE BEGINNING OF THE HISTORIC BASE YEAR,
AND MONTHLY BALANCES FOR THE CURRENT HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 08/30/95
WITNESS: R. W. SMITH

ACCOUNT # 282

ACCOUNT # 283

LINE NO.	YEAR/MONTH	ACCOUNT # 282					ACCOUNT # 283				
		BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLOWBACK TO CURRENT YEAR	ADJUST. DEBIT (CREDIT)	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLOWBACK TO CURRENT YEAR	ADJUST. DEBIT (CREDIT)	ENDING BALANCE
1	SEP-89	717,804	79,219	-	-	794,638	2,612	-	3,096	484	-
2	SEP-90	784,638	83,590	26,239	(12,387)	841,987	-	28,793	804	-	28,189
3	SEP-91	841,987	67,962	4,211	-	906,738	28,189	44,739	59,553	-	13,375
4	SEP-92	906,738	332,738	228,073	-	1,010,403	13,375	40,015	48,453	-	3,937
5	SEP-93	1,010,403	103,467	1,131	-	1,112,739	3,937	78,530	48,226	-	34,241
6	SEP-94	1,112,739	96,875	(19,260)	1,348,075	2,576,949	34,241	(7,134)	-	-	27,107
7	OCT-94	2,576,949	(491)	(1,605)	-	2,578,063	27,107	512	-	-	27,619
8	NOV-94	2,578,063	(564)	(1,605)	-	2,578,104	27,619	8,997	-	-	36,616
9	DEC-94	2,578,104	(19,851)	(1,605)	-	2,561,058	36,616	4,541	-	-	41,157
10	JAN-95	2,561,058	(7,790)	(1,605)	-	2,554,873	41,157	(16,964)	-	-	24,193
11	FEB-95	2,554,873	15,609	(1,605)	-	2,572,087	24,193	(14,587)	-	-	9,606
12	MAR-95	2,572,087	1,386	(1,605)	-	2,575,078	9,606	(2,467)	-	-	7,139
13	APR-95	2,575,078	42,954	(1,605)	-	2,619,637	7,139	(3,146)	-	-	3,993
14	MAY-95	2,619,637	1,777	(1,605)	-	2,623,019	3,993	(1,111)	-	-	2,882
15	JUN-95	2,623,019	2,124	(1,605)	-	2,626,748	2,882	(2,307)	-	-	575
16	JUL-95	2,626,748	1,635	(1,605)	-	2,629,988	575	(1,891)	-	-	(1,316)
17	AUG-95	2,629,988	1,829	(1,605)	-	2,633,522	(1,316)	(7,967)	-	-	(9,283)
18	SEP-95	2,633,522	-38,918	-1,605	211,049	2,807,258	-9,283	36,390	0	0	27,107

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

000038

SCHEDULE B-18

FLORIDA PUBLIC SERVICE COMMISSION

ACCUMULATED DEFERRED INCOME TAXES - FEDERAL

PAGE 4 OF 5

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
980502-GU

EXPLANATION: FOR EACH OF THE ACCUMULATED DEFERRED TAX ACCOUNTS,
PROVIDE ANNUAL BALANCES BEGINNING WITH THE YEAR OF THE LAST RATE
CASE AND ENDING WITH THE BEGINNING OF THE HISTORIC BASE YEAR,
AND MONTHLY BALANCES FOR THE CURRENT HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 08/30/95
WITNESS: R. W. SMITH

Account # 190

LINE NO.	YEAR/MONTH	BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLOWBACK TO CURRENT YEAR	ADJUST. DEBIT (CREDIT)	ENDING BALANCE
1	SEP-89	482,745	2,103,297	34,050		
2	SEP-90	2,353,486	10,603	250,189	(178,506)	2,353,486
3	SEP-91	2,113,900	818,788	2,103,630		2,113,900
4	SEP-92	829,058	1,058,333	1,305,315		829,058
5	SEP-93	582,078	9,717	591,793		582,078
6	SEP-94		(20,949)			
7	OCT-94	1,723,688	(12,403)		1,744,837	1,723,688
8	NOV-94	1,711,285	(12,403)			1,711,285
9	DEC-94	1,698,882	(12,403)			1,698,882
10	JAN-95	1,686,479	(12,403)			1,686,479
11	FEB-95	1,674,076	(12,403)			1,674,076
12	MAR-95	1,661,673	(12,403)			1,661,673
13	APR-95	1,648,270	(12,403)			1,648,270
14	MAY-95	1,636,867	(12,403)			1,636,867
15	JUN-95	1,624,464	(12,403)			1,624,464
16	JUL-95	1,612,061	(12,403)			1,612,061
17	AUG-95	1,599,658	(12,403)			1,599,658
18	SEP-95	1,587,255	(12,403)			1,587,255

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

000039

COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NLR CORPORATK N
 DOCKET NO.: 960502-GU

EXPLANATION: FOR EACH OF THE ACCUMULATED DEFERRED TAX ACCOUNTS,
 PROVIDE ANNUAL BALANCES BEGINNING WITH THE YEAR OF THE LAST RATE
 CASE AND ENDING WITH THE BEGINNING OF THE HISTORIC BASE YEAR,
 AND MONTHLY BALANCES FOR THE CURRENT HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 08/30/95
 WITNESS: R. W. SMITH

LINE NO.	YEAR/ MONTH	Account # 282					Account # 283				
		BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLOWBACK TO CURRENT YEAR	ADJUST. DEBIT (CREDIT)	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLOWBACK TO CURRENT YEAR	ADJUST. DEBIT (CREDIT)	ENDING BALANCE
1	SEP-89	8,129,903				8,129,903					
2	SEP-90	8,250,101	350,130	118,784		8,250,101	40,174	266,000		266,000	
3	SEP-91	8,352,512	375,802	273,391	(111,168)	8,352,512	266,000	168,205	18,087	266,000	
4	SEP-92	8,493,779	284,828	143,359		8,493,779	430,869	1,088,502	3,536	430,869	
5	SEP-93	8,757,592	1,703,055	1,439,242		8,757,592	363,088	1,217,289	1,156,083	363,088	
6	SEP-94	9,108,868	491,753	125,371	(15,106)	9,108,868	833,553	481,267	746,824	833,553	
7	OCT-94	17,410,625	539,472	118,784	7,881,049	17,410,625	302,060	1,012,780	1,012,780	302,060	
8	NOV-94	17,397,861	(2,867)	9,897		17,397,861	8,087			8,087	
9	DEC-94	17,384,689	(3,295)	9,897		17,384,689	11,078			11,078	
10	JAN-95	17,259,974	(114,788)	9,897		17,259,974	63,641			63,641	
11	FEB-95	17,204,572	(45,506)	9,897		17,204,572	108,575			108,575	
12	MAR-95	17,285,858	91,183	9,897		17,285,858	(24,357)			(24,357)	
13	APR-95	17,284,056	8,095	9,897		17,284,056	(108,568)			(108,568)	
14	MAY-95	17,284,056	250,931	9,897		17,284,056	(123,980)			(123,980)	
15	JUN-95	17,525,090	10,379	9,897		17,525,090	(142,358)			(142,358)	
16	JUL-95	17,525,572	12,409	9,897		17,525,572	(148,855)			(148,855)	
17	AUG-95	17,528,084	8,549	9,897		17,528,084	(162,321)			(162,321)	
18	SEP-95	17,527,736	10,682	9,897		17,527,736	(146,797)			(146,797)	
		17,528,521	745,781	9,897	(1,059,860)	17,204,525	(166,853)	850,362		(166,853)	

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

000040

CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO. 960502-GU
 MINIMUM FILING REQUIREMENTS
 INDEX

SCHEDULE NO.	WITNESS	TITLE	PAGE
C-1 p. 1	R. W. SMITH	ADJUSTED NET OPERATING INCOME	44
C-2 p. 1	R. W. SMITH	ADJUSTMENTS TO NET OPERATING INCOME	45
C-2 p.2	R. W. SMITH	ADJUSTMENTS TO NET OPERATING INCOME - (CONT.)	46
C-3 p.1	R. W. SMITH	OPERATING REVENUES BY MONTH	47
C-4 p.1	R. W. SMITH	UNBILLED REVENUES	48
C-5 p.1	R. W. SMITH	O & M EXPENSES BY MONTH	49
C-5 p.2	R. W. SMITH	O & M EXPENSES BY MONTH - (CONT.)	50
C-6 p.1	R. F. WALL	ALLOCATION OF EXPENSES	51
C-7 p.1	R. W. SMITH	CONSERVATION REVENUES AND EXPENSES	52
C-8 p.1	R. W. SMITH	UNCOLLECTIBLE ACCOUNTS - GAS	53
C-8 p.2	R. W. SMITH	UNCOLLECTIBLE ACCOUNTS - (CONT.)	54
C-8 p.3	R. W. SMITH	UNCOLLECTIBLE ACCOUNTS - MERCHANDISE	55
C-8 p.4	R. W. SMITH	UNCOLLECTIBLE ACCOUNTS - (CONT.)	56
C-8 p.5	R. W. SMITH	UNCOLLECTIBLE ACCOUNTS - MISCELLANEOUS	57
C-8 p.6	R. W. SMITH	UNCOLLECTIBLE ACCOUNTS - (CONT.)	58
C-9 p.1	R. W. SMITH	ADVERTISING EXPENSES	59
C-9 p.2	R. W. SMITH	ADVERTISING EXPENSES - (CONT.)	60
C-10 p.1	R. W. SMITH	CIVIC AND CHARITABLE CONTRIBUTIONS	61
C-11 p.1	R. W. SMITH	INDUSTRY ASSOCIATION DUES	62
C-12 p.1	R. W. SMITH	LOBBYING AND POLITICAL EXPENSES	63
C-13 p.1	R. W. SMITH	RATE CASE EXPENSES	64

000041

CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO. 960502-GU
 MINIMUM FILING REQUIREMENTS
 INDEX

NET OPERATING INCOME SCHEDULES - PAGE 2 OF 3

SCHEDULE NO.	WITNESS	TITLE	PAGE
C-14 p.1	R. W. SMITH	MISCELLANEOUS GENERAL EXPENSES	65
C-15 p.1	R. W. SMITH	OUT OF PERIOD ADJUSTMENTS	66
C-16 p.1	R. W. SMITH	GAIN/LOSS ON DISPOSITION OF PROPERTY	67
C-17 p.1	R. W. SMITH	DEPRECIATION EXPENSE	68
C-18 p.1	R. W. SMITH	AMORTIZATION/RECOVERY SCHEDULE	69
C-19 p.1	R. F. WALL	ALLOCATION OF DEPRECIATION/AMORTIZATION EXPENSE - COMMON PLANT	70
C-20 p.1	R. W. SMITH	RECONCILIATION OF TOTAL INCOME TAX PROVISION	71
C-21 p.1	R. W. SMITH	STATE AND FEDERAL INCOME TAX - CURRENT	72
C-22 p.1	R. W. SMITH	INTEREST EXPENSE - INCOME TAX	73
C-23 p.1	R. W. SMITH	BOOK / TAX DIFFERENCES - PERMANENT	74
C-24 p.1	R. W. SMITH	DEFERRED INCOME TAX EXPENSE	75
C-25 p.1	R. W. SMITH	DEFERRED INCOME TAX ADJUSTMENT	76
C-26 p.1	R. W. SMITH	PARENT DEBT INFORMATION	77
C-27 p.1	R. W. SMITH	INCOME TAX RETURNS	78
C-28 p.1	R. W. SMITH	MISCELLANEOUS TAX INFORMATION	79
C-29 p.1	R. W. SMITH	CONSOLIDATED RETURN	80
C-30 p.1	R. W. SMITH	OTHER TAXES - DETAIL	81
C-30 p.2	R. W. SMITH	OTHER TAXES - DETAIL - (CONT.)	82
C-31 p.1	R. W. SMITH	OUTSIDE PROFESSIONAL SERVICES	83

000043

CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO. 960502-GU
 MINIMUM FILING REQUIREMENTS
 INDEX

NET OPERATING INCOME SCHEDULES - PAGE 3 OF 3

SCHEDULE NO.	WITNESS	TITLE	PAGE
C-32 p.1	R. W. SMITH	AFFILIATED COMPANY TRANSACTIONS	84
C-33 p.1	R. W. SMITH	WAGE & SALARY INCREASES COMPARED TO C.P.I.	85
C-34 p.1	R. W. SMITH	O & M BENCHMARK COMPARISONS	86
C-35 p.1	R. W. SMITH	O & M BENCHMARK BY FUNCTION	87
C-36 p.1	R. W. SMITH	BASE YEAR RECOVERABLE O & M EXPENSES BY FUNCTION	88
C-37 p.1	R. W. SMITH	O & M COMPOUND MULTIPLIER	89
C-38 p.1	R. W. SMITH	O & M BENCHMARK VARIANCE BY FUNCTION	90
C-38 p.2	R. W. SMITH	O & M BENCHMARK VARIANCE BY FUNCTION	91
C-38 p.3	R. W. SMITH	O & M BENCHMARK VARIANCE BY FUNCTION	92
C-38 p.4	R. W. SMITH	O & M BENCHMARK VARIANCE BY FUNCTION	93
C-38 p.5	R. W. SMITH	O & M BENCHMARK VARIANCE BY FUNCTION	94

000043

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF NET OPERATING
INCOME PER BOOKS FOR THE HISTORIC BASE YEAR
AND THE PRIOR YEAR.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/95
HISTORIC BASE YR - 1: 09/30/94
WITNESS: R. W. SMITHCOMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 960502-GU

NET OPERATING INCOME - HISTORIC BASE YEAR ENDED 09/30/95

LINE NO.	(1)	(2)	(3)	(4)	(5)	(6)
	PRIOR YEAR ENDED 9/30/94	CURRENT HISTORIC BASE YEAR ENDED 9/30/95	ADJUSTMENTS	COMPANY ADJUSTED (2) - (3)	REVENUE ADJUSTMENT	JURISDICTIONAL AMOUNT PROPOSED RATES
	TOTAL COMPANY PER BOOKS	TOTAL COMPANY PER BOOKS				
1	53,494,806	51,470,773	(24,313,638)	27,157,135	n/a	n/a
2						
3						
4	25,404,299	20,683,758	(20,683,758)	-		
5	18,949,973	17,079,371	(1,051,135)	16,028,236		
6	8,298,768	7,712,154	(3,428,984)	4,283,170		
7	1,711,432	1,725,650	(128,137)	1,597,513		
8						
9	(1,057,734)	(1,874,732)	216,714	(1,658,018)		
10	(190,787)	(86,498)	(215,157)	(281,655)		
11						
12	147,343	1,510,324	814,574	2,124,898		
13	108,000	371,005	-	371,005		
14	(10,360)	(12,168)	-	(12,168)		
15	51,360,034	47,128,864	(24,675,883)	22,452,981		
	2,133,672	4,341,909	362,245	4,704,154		

SCHEDULE C-2

NET OPERATING INCOME ADJUSTMENTS

PAGE 1 OF 2

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 990502-GU

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO
 N.O.I. (FROM SCHEDULE C-1) AND THE REVENUE REQUIREMENT
 EFFECT ON EACH. INDICATE WHICH ADJUSTMENTS WERE MADE
 IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/95
 WITNESS: R. W. SMITH

ADJUST. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT	REASON FOR ADJUSTMENT
OPERATING REVENUE						
1	COST OF GAS	(20,761,529)	-	(20,761,529)	n/a	TO REMOVE GAS COSTS FROM BASE YEAR
2	LEASED APPLIANCES	(3,552,109)	(3,552,109)	-		TO REMOVE LEASED APPLIANCE REVENUE FROM BASE YEAR
3	TOTAL REVENUE ADJUSTMENTS	(24,313,638)	(3,552,109)	(20,761,529)		
COST OF GAS						
4	COST OF GAS	(20,683,758)	-	(20,683,758)		TO REMOVE GAS COSTS FROM BASE YEAR
5	COST OF GAS	(20,683,758)	-	(20,683,758)		
6	TOTAL COST OF GAS ADJUSTMENTS	(20,683,758)	-	(20,683,758)		
OPERATIONS & MAINTENANCE EXPENSE						
7	LEASED APPLIANCES	(274,317)	(274,317)	-		TO REMOVE LEASED APPLIANCE EXPENSE FROM BASE YEAR
8	AGA DUES	(17,732)	-	(17,732)		TO REMOVE EXPENSES PREVIOUSLY DISALLOWED
9	MEMBERSHIP DUES	(2,606)	-	(2,606)		TO REMOVE EXPENSES PREVIOUSLY DISALLOWED
10	ECONOMIC DEVELOPMENT EXPENSE	(7,004)	-	(7,004)		TO REMOVE EXPENSES PREVIOUSLY DISALLOWED
11	EXECUTIVE SALARIES	(43,063)	-	(43,063)		TO REMOVE EXPENSES PREVIOUSLY DISALLOWED
12	EMPLOYEE ACTIVITIES	(33,911)	-	(33,911)		TO REMOVE EXPENSES PREVIOUSLY DISALLOWED
13	EXECUTIVE VEHICLES	(18,985)	-	(18,985)		TO REMOVE EXPENSES PREVIOUSLY DISALLOWED
14	REGULATORY EXPENSE	(28,953)	-	(28,953)		TO REMOVE REGULATORY EXPENSE IN EXCESS OF AMOUNT ALLOWED
15	A & G ALLOCATED TO NON-UTILITY	(612,410)	(612,410)	-		TO ALLOCATE A & G EXPENSES TO NON-UTILITY
16	UNCOLLECTIBLE ACCOUNTS	(2,142)	(2,142)	-		TO REMOVE LEASED APPLIANCE EXPENSE FROM BASE YEAR
17	MIS INVESTIGATION	(10,012)	-	(10,012)		TO REMOVE EXPENSE ASSOCIATED WITH MIS INVESTIGATION
18	TOTAL O & M ADJUSTMENTS	(1,051,135)	(888,869)	(162,266)		
DEPRECIATION EXPENSE						
19	LEASED APPLIANCES	(1,880,918)	(1,880,918)	-		TO REMOVE LEASED APPLIANCE DEPRECIATION
20	NUI ACQUISITION	(985,092)	-	(985,092)		TO REMOVE ACQUISITION ADJUSTMENT AMORTIZATION
21	COMMON PLANT	(50,087)	(50,087)	-		TO ALLOCATE DEPRECIATION TO NON-UTILITY
22	FORT PIERCE UTILITY ACQUISITION	(528)	-	(528)		TO REMOVE ACQUISITION ADJUSTMENT AMORTIZATION
23	PRE-MERGER ACQUISITION ADJUSTMENT	(10,548)	-	(10,548)		TO CORRECT EXCESS AMORTIZATION OF APPROVED ACQUISITION ADJUST.
24	OUT OF PERIOD ADJUSTMENT FROM C-15	(501,811)	-	(501,811)		HURRICANE EXP & DEPRECIATION RE: FUTURE USE PROPERTY
25	TOTAL DEPRECIATION EXPENSE ADJ'TS	(3,428,984)	(1,931,005)	(1,497,979)		

NOTE: ALL ADJUSTMENTS ARE CONSISTENT WITH THOSE MADE IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE, EXCEPT THOSE PRECEDED BY AN ASTERISK (*).

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 980502-GU

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO
 N.O.I. (FROM SCHEDULE C-1) AND THE REVENUE REQUIREMENT
 EFFECT ON EACH. INDICATE WHICH ADJUSTMENTS WERE MADE
 IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/95
 WITNESS: R. W. SMITH

ADJUST. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT	REASON FOR ADJUSTMENT
TAXES OTHER THAN INCOME						
1	REGULATORY ASSESSMENT TAX	(77,771)	-	(77,771)	N/A	TO REMOVE TAXES RELATED TO GAS COST ADJUSTMENT
2	PROPERTY TAXES: TREASURE COAST	(30,774)	-	(30,774)		TO REMOVE EXPENSES PREVIOUSLY DISALLOWED
3	PROPERTY TAXES: WESTERN ENERGY	(15,127)	-	(15,127)		TO REMOVE EXPENSES PREVIOUSLY DISALLOWED
4	PROPERTY TAXES: COMMON PLANT	(2,500)	(2,500)	-		TO ALLOCATE EXPENSE TO COMMON PLANT
5	PAYROLL TAXES	(1,965)	-	(1,965)		TO REMOVE EXPENSES PREVIOUSLY DISALLOWED
6	TOTAL TAXES OTHER THAN INCOME ADJTS	(128,137)	(2,500)	(125,637)		
7 FEDERAL INCOME TAXES						
8	TAXES ON ADJUSTMENTS	153,119	(234,465)	387,584		TAX EFFECT OF ADJUSTMENTS ABOVE
9	INTEREST SYNCHRONIZATION	386,303	-	386,303		INTEREST SYNCHRONIZATION
10	OUT OF PERIOD ADJUSTMENT FROM C-15	(322,708)	-	(322,708)		OUT OF PERIOD ADJUSTMENTS OF INCOME TAXES
11	TOTAL FEDERAL INCOME TAX ADJUSTMENTS	216,714	(234,465)	451,179		
12 STATE INCOME TAXES						
13	TAXES ON ADJUSTMENTS	28,210	(40,135)	66,345		TAX EFFECT OF ADJUSTMENTS ABOVE
14	INTEREST SYNCHRONIZATION	66,127	-	66,127		INTEREST SYNCHRONIZATION
15	OUT OF PERIOD ADJUSTMENT FROM C-15	(307,494)	-	(307,494)		OUT OF PERIOD ADJUSTMENTS OF INCOME TAXES
16	TOTAL STATE INCOME TAX ADJUSTMENTS	(215,157)	(40,135)	(175,022)		
17 DEFERRED INCOME TAXES						
18	OUT OF PERIOD ADJUSTMENT FROM C-15	614,574	-	614,574		OUT OF PERIOD ADJUSTMENTS OF INCOME TAXES
19	TOTAL DEFERRED TAX ADJUSTMENTS	614,574	-	614,574		
20	TOTAL ALL ADJUSTMENTS	362,245	(455,135)	817,380		

SCHEDULE C-3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 980502-GU

OPERATING REVENUES PER MONTH

EXPLANATION: PROVIDE A SCHEDULE OF OPERATING REVENUE BY MONTH,
AND IN TOTAL BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

PAGE 1 OF 1

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 08/30/95
WITNESS: R. W. SMITH

LINE NO.	A/C NO.	DESCRIPTION	(1) OCT-94	(2) NOV-94	(3) DEC-94	(4) JAN-95	(5) FEB-95	(6) MAR-95	(7) APR-95	(8) MAY-95	(9) JUN-95	(10) JUL-95	(11) AUG-95	(12) SEP-95	TOTAL
1	480	RESIDENTIAL	1,258,886	1,422,040	1,557,773	2,317,476	2,401,524	1,970,202	1,808,042	1,600,385	1,578,800	1,432,487	1,274,794	1,502,453	20,124,862
2	481	COMMERCIAL & INDUSTRIAL	1,962,086	2,206,451	2,264,676	2,614,807	2,117,484	2,537,520	2,384,381	2,468,934	2,347,406	2,110,696	1,575,148	1,863,077	26,478,666
3	483	SALES FOR RESALE													
4		TRANSPORTATION	108,118	114,184	122,363	136,503	152,592	165,306	154,418	174,809	174,533	161,269	166,525	180,206	1,810,826
5		ACCRUED GAS REVENUES	(90,394)	31,003	41,735	166,375	61,745	(98,668)	(85,562)	(805)	(16,142)	(89,203)	25,878	26,009	(28,029)
6		PGA TRUE-UP	90,668	202,409	92,218	(210,728)	(540)	147,664	(301,940)	(223,355)	(613,534)	(175,797)	(93,562)	(1,420)	(887,918)
7		SUB-TOTAL	3,329,164	3,976,087	4,078,765	5,024,432	4,732,805	4,722,024	3,959,339	4,019,968	3,671,063	3,439,452	2,848,783	3,596,325	47,496,207
8	488	MISC. SERVICE REVENUE	39,079	38,198	41,702	35,009	38,581	34,630	38,662	30,572	36,606	34,351	34,478	18,590	420,458
9	493	RENT FROM GAS PROPERTY	214,484	220,312	219,232	221,839	331,189	329,762	344,676	364,766	328,988	327,529	327,160	322,161	3,562,106
10		OTHER GAS REVENUES													
11		TOTAL OTHER OPER. REV	253,573	258,510	260,934	256,848	369,770	364,392	383,338	395,338	365,594	361,880	361,638	340,751	3,872,566
12		TOTAL OPER. REVENUES	3,582,737	4,234,597	4,339,699	5,281,280	5,102,575	5,086,416	4,342,677	4,415,306	4,036,657	3,801,332	3,310,421	3,937,076	51,470,773

SUPPORTING SCHEDULES: C-4

RECAP SCHEDULES: C-1

000047

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 960902-GU

EXPLANATION: PROVIDE (1) THE DETAILED CALCULATION OF THE 13-MONTH AVERAGE BALANCE OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR RATE BASE AND (2) THE DETAILED CALCULATION OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR NET OPERATING INCOME. THE CALCULATIONS SHOULD BE SHOWN ON A MONTHLY BASIS. ALL SUPPORTING SCHEDULES SHOULD BE INSERTED IMMEDIATELY FOLLOWING THIS SCHEDULE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/95
WITNESS: R. W. SMITH

COMPUTATION OF UNBILLED REVENUES

	Sep-94	Oct-94	Nov-94	Dec-94	Jan-95	Feb-95	Mar-95	Apr-95	May-95	Jun-95	Jul-95	Aug-95	Sep-95	13 Month Average
1 TOTAL NON-FUEL GAS REVENUE	\$ 2,010,495	\$ 1,988,988	\$ 2,060,253	\$ 2,145,524	\$ 2,686,643	\$ 2,822,031	\$ 2,432,256	\$ 2,243,457	\$ 2,329,619	\$ 2,081,406	\$ 2,064,327	\$ 1,844,218	\$ 2,131,756	
2 *LESS: TRANS. AND INTER. GAS REV	\$ 515,343	\$ 679,874	\$ 654,368	\$ 712,153	\$ 745,022	\$ 586,980	\$ 716,747	\$ 585,957	\$ 833,211	\$ 696,478	\$ 592,856	\$ 449,178	\$ 590,118	
3 NET NON-FUEL BILLED REVENUE	\$ 1,495,152	\$ 1,310,114	\$ 1,405,885	\$ 1,433,371	\$ 1,963,621	\$ 2,235,051	\$ 1,715,509	\$ 1,647,500	\$ 1,496,408	\$ 1,384,930	\$ 1,471,371	\$ 1,395,040	\$ 1,541,638	
4 X UNBILLED FACTOR	47.26%	47.03%	46.03%	48.06%	43.78%	41.03%	47.70%	44.48%	48.92%	51.89%	42.59%	46.77%	44.01%	
5 UNBILLED REVENUE	\$ 708,945	\$ 616,151	\$ 647,154	\$ 888,889	\$ 855,264	\$ 917,009	\$ 818,341	\$ 732,777	\$ 731,972	\$ 715,830	\$ 628,627	\$ 652,905	\$ 678,513	\$ 722,121

* DEDUCT TRANSPORTATION AND INTERRUPTIBLE REVENUES IF METERS ARE READ ON THE LAST DAY OF MONTH

THE ABOVE INFORMATION FOR EACH OF THE LINES SHOWN (EXCEPT FOR LINE 4) WAS DERIVED FROM THE COMPANY'S MONTHLY FINANCIAL STATEMENTS.

THE UNBILLED FACTOR (LINE 4) IS A FUNCTION OF UNBILLED VOLUMES, WHICH APPROXIMATES ONE HALF OF BILLED SALES VOLUMES.

SCHEDULE C-8

OPERATION & MAINTENANCE EXPENSES

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ACTUAL MONTHLY OPERATION AND MAINTENANCE EXPENSES BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 9/30/95
WITNESS R. W. SMITH

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 960502-GU

LINE NO.	A/C NO.	DESCRIPTION	Oct-94	Nov-94	Dec-94	Jan-95	Feb-95	Mar-95	Apr-95	May-95	Jun-95	Jul-95	Aug-95	Sept-95	TOTAL
OTHER GAS SUPPLY EXPENSES OPERATION															
1		NATURAL GAS PURCHASES	1,434,202	1,888,838	1,895,855	2,163,662	1,852,446	2,393,641	1,806,713	1,696,746	1,810,555	1,468,814	1,082,078	1,448,893	20,742,143
2		LESS COMPANY USED GAS	(3,632)	(4,007)	(4,350)	(4,252)	(3,418)	(5,202)	(5,289)	(5,592)	(4,757)	(4,486)	(3,391)	(10,029)	(58,389)
3	804	COST OF GAS	1,430,570	1,884,831	1,891,505	2,159,410	1,849,028	2,388,439	1,801,444	1,691,154	1,805,798	1,464,328	1,078,687	1,438,864	20,683,754
DISTRIBUTION EXPENSES OPERATION															
4	870	SUPERVISION & ENGINEERING	4,989	17,468	3,159	3,609	2,805	3,348	4,336	3,678	4,000	3,307	3,663	3,638	58,002
5	874	MAINS & SERVICES	60,335	66,237	69,011	54,586	66,032	50,532	52,574	51,803	58,874	53,102	43,814	76,538	703,438
6	875	M & R - GENERAL													
7	876	M & R - INDUSTRIAL	1,950	2,260	1,830	5,907	3,423	2,092	2,339	5,422	7,024	(1,152)	3,795	2,640	38,530
8	877	M & R - CITY GATE	101	216	122	161	160	346	190	170	140	(108)	904	1,760	4,161
9	878	METER & HOUSE R EXPENSE	72,263	73,617	72,253	89,742	72,632	73,064	67,280	59,145	76,292	51,343	58,683	82,332	528,626
10	879	CUSTOMER INSTALLATIONS	192,896	190,822	213,024	202,153	171,165	193,994	160,666	164,326	196,323	147,920	161,259	237,722	2,232,272
11	880	OTHER EXPENSE	87,916	104,946	76,718	88,522	89,063	101,325	88,333	85,108	81,666	100,325	92,953	83,797	1,080,671
12	881	RENTS	319	319	-	425	159	286	107	1,010	104	212	213	319	3,453
13		TOTAL OPERATION	420,769	485,886	436,117	425,105	405,439	424,967	375,807	371,662	424,422	354,948	365,284	488,747	4,948,153
MAINTENANCE															
14	885	SUPERVISION & ENGINEERING	490	448	451	452	499	484	452	464	(140)	451	475	916	5,382
15	886	STRUCTURES & IMPROVEMENTS	284	170	18	185	614	84	90	371	2,093	186	493	2,458	7,046
16	887	MAINS	18,843	7,880	12,463	9,928	7,303	15,954	10,925	11,694	47,137	30,751	6,037	72,063	250,968
17	890	M & R - INDUSTRIAL	570	81	4,734	133	286	2,292	122	1,571	2,289	(1,748)	2,721	1,763	14,813
18	891	M & R - GATE STATION	13,265	10,746	2,142	2,324	988	3,040	933	1,819	1,469	4,117	11,450	4,704	56,997
19	892	SERVICES	8,059	7,570	6,271	4,603	8,584	10,543	5,206	7,332	8,170	8,530	3,014	4,417	82,299
20	893	METERS & HOUSE REGULATORS	46,789	50,594	43,445	41,394	46,659	51,066	45,178	50,672	50,458	25,556	45,922	35,952	533,665
21	894	OTHER EQUIPMENT	21,215	25,651	25,987	29,890	21,652	19,455	17,315	23,208	28,539	19,843	29,348	24,854	286,957
		TOTAL MAINTENANCE	109,455	103,120	95,511	88,909	86,585	102,898	80,220	97,131	140,015	87,685	99,460	147,127	1,238,116

RECAP SCHEDULES:

SUPPORTING SCHEDULES: C-9, C-13, C-31

000049

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ACTUAL MONTHLY OPERATION AND MAINTENANCE EXPENSES BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 9/30/99
WITNESS R. W. SMITH

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 990802-GU

LINE NO.	A/C NO.	DESCRIPTION	OCT-94	Nov-94	Dec-94	Jan-95	Feb-95	Mar-95	Apr-95	May-95	Jun-95	Jul-95	Aug-95	Sept-95	TOTAL
CUSTOMER ACCOUNTS EXPENSE															
1	901	SUPERVISION	10,181	10,181	10,180	8,473	8,204	8,342	8,314	8,906	8,898	8,918	12,027	36,480	140,722
2	902	METER READING EXPENSE	50,287	47,860	54,368	53,073	47,077	55,656	53,151	48,512	54,258	58,561	71,542	54,743	648,888
3	903	CUSTOMER RECORDS & COLLECTIONS	186,243	141,513	139,001	159,505	178,429	90,169	141,467	121,556	120,984	127,233	148,094	202,517	1,734,711
4	904	UNCOLLECTIBLE ACCOUNTS	10,588	10,891	12,641	12,930	15,752	15,228	15,159	12,924	13,185	12,030	11,332	20,565	183,006
5	905	MISCELLANEOUS	6,182	6,528	5,901	10,765	7,475	10,631	4,375	13,666	17,361	11,473	8,517	4,813	107,487
6		TOTAL CUSTOMER ACCOUNTS EXPENSE	243,461	216,553	222,071	244,746	255,937	180,026	222,466	205,464	215,466	219,213	251,512	317,898	2,794,813
SALES EXPENSE															
7	911	SUPERVISION	14,213	14,201	15,374	9,038	9,993	9,682	9,348	9,761	12,964	8,211	9,960	7,682	131,427
8	912	DEMONSTRATING & SELLING	78,200	74,027	91,169	81,410	91,894	113,051	80,892	74,788	76,365	70,483	75,933	107,743	1,015,945
9	913	ADVERTISING	2,156	1,060	1,378	1,263	6,841	(216)	9,134	288	144	774	2,778	-	25,800
10	916	MISC. SALES EXPENSE	21,131	19,274	16,259	15,080	15,348	14,979	10,502	10,525	11,996	13,132	15,334	12,548	176,108
11		TOTAL SALES EXPENSE	115,700	108,562	124,180	106,791	124,076	137,496	109,876	96,362	101,459	93,600	104,005	127,973	1,348,080
ADMINISTRATIVE & GENERAL EXPENSE															
12	920	ADMINISTRATIVE & GENERAL SALARIES	96,558	90,805	126,748	100,231	122,464	66,707	82,593	41,852	82,420	88,874	88,405	96,125	1,062,819
13	921	OFFICE SUPPLIES & EXPENSE	188,015	213,013	232,827	223,116	209,808	244,323	230,259	238,427	227,182	242,777	281,979	136,473	2,867,909
14	923	OUTSIDE SERVICES EMPLOYED (C-31)	30,417	23,423	50,187	45,919	16,821	37,277	21,454	13,184	7,852	14,737	33,831	105,212	400,294
15	924	PROPERTY INSURANCE	293	293	293	293	293	293	293	293	293	293	293	293	3,516
16	925	INJURIES & DAMAGES	115,025	109,480	115,014	114,409	116,229	108,319	114,567	113,089	113,150	111,365	118,154	(26,311)	1,223,440
17	926	EMPLOYEE PENSION & BENEFITS	255,700	171,185	243,821	198,564	182,022	(181,113)	108,478	144,322	105,561	125,575	105,678	(248,234)	1,215,559
18	928	REGULATORY COMMISSION EXP (C-13)	3,370	1,272	970	22,402	18,054	18,375	19,999	27,517	20,168	17,044	17,008	17,008	179,188
19	929	DUPLICATE CHARGES-CREDIT	(26,314)	(45,081)	(32,789)	(42,023)	(37,574)	(28,881)	17,849	(18,915)	(17,335)	(16,127)	(20,450)	(18,883)	(287,103)
20	930	MISC. GENERAL EXPENSE	9,327	13,011	15,394	11,705	8,322	12,113	10,280	8,551	13,106	16,435	26,189	6,986	151,419
21	931	RENTS	1,455	1,455	6,099	6,097	6,100	6,830	6,228	6,224	4	6,225	1,580	6,222	54,517
22	935	MAINTENANCE OF GENERAL PLANT	6,879	9,232	4,868	3,648	9,480	6,666	5,149	7,160	5,876	6,509	6,190	4,924	76,561
23		TOTAL A & G EXPENSE	684,753	588,088	762,232	684,361	629,999	309,109	597,147	580,664	558,286	613,697	658,858	81,015	6,748,208
24		TOTAL EXPENSE (INCLUDING GAS COST)	3,004,708	3,357,040	3,531,616	3,709,322	3,351,064	3,542,935	3,186,980	3,041,437	3,045,446	2,833,471	2,557,806	2,601,324	37,783,129
25		TOTAL EXPENSE (EXCLUDING GAS COST)	1,574,138	1,472,209	1,640,111	1,549,912	1,502,036	1,154,496	1,385,516	1,350,283	1,439,648	1,369,143	1,479,119	1,182,760	17,079,371

SCHEDULE C-8

FLORIDA PUBLIC SERVICE COMMISSION

ALLOCATION OF EXPENSES

PAGE 1 OF 1

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 960502-GU

EXPLANATION: PROVIDE A SCHEDULE DETAILING EXPENSES WHICH ARE SUBJECT TO ALLOCATION BETWEEN REGULATED AND NON-REGULATED OPERATIONS SHOWING GROSS AMOUNTS AND AMOUNTS ALLOCATED TO REGULATED EXPENSES AND A DETAILED DESCRIPTION OF ALLOCATION USED.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 08/30/95
WITNESS: R. F. WALL

LINE NO.	DESCRIPTION	ACCOUN NUMBER	GROSS AMOUNT	ALLOCATED TO		REGULATED AMOUNT	DESCRIPTION OF ALLOCATION METHODS
				PERCENTAG	AMOUNT		
1	Administrative and general salaries	920	\$ 1,062,819				
2	Office supplies and expenses	921	2,667,999				
3	Outside services employed	923	400,294				
4	Property insurance	924	3,516				
5	Injuries and damages	925	1,223,440				
6	Employee pensions and benefits	926	1,215,559				
7	Regulatory commission expenses	928	179,188				
8	Duplicate charges	929	(287,103)				
9	Miscellaneous general expenses	930	151,419				
10	Rents	931	54,517				
11	Maintenance of general plant	935	76,561				
12	Total						
13	Less:		\$ 6,748,209				
14	Outside services	924	(400,294)				
15	NUI gas supply allocation expense	921	(476,872)				Utility only
16	Elizabethtown gas supply allocation ex	921	(189,440)				Utility only
17	Regulatory expense	928	(179,188)				Utility only
18	Executive salaries - Sr. VP	920	(43,063)				Utility only
19	Employee activities	930	(33,911)				
20	Executive vehicles	921	(18,985)				Deducted as specific adjustment on C-2.
21	AGA dues	930	(17,732)				Deducted as specific adjustment on C-2.
22	Membership dues	930	(2,606)				Deducted as specific adjustment on C-2.
23	Economic development expense	930	(7,004)				Deducted as specific adjustment on C-2.
24	MIS investigation	923	(3,431)				Deducted as specific adjustment on C-2.
25	Total expense subject to allocation		\$ 5,395,683	11.35	\$ 612,410	\$ 4,783,273	Based On Payroll Distribution.

SUPPORTING SCHEDULES: C-5

RECAP SCHEDULES: C-2

000051

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE ITEMIZING REVENUES REPORTED
PURSUANT TO RULE 25-17.015 AND EXPENSES INCURRED PURSUANT
TO THE COMMISSION PRESCRIBED CONSERVATION GOALS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 9/30/95
WITNESS: R. W. SMITH

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION

DOCKET NO.: 960502-GU

ACCT.

NO.

DESCRIPTION

AMOUNT

	REVENUES	
186.8	All Programs	\$ 2,802,449
	ENERGY CONSERVATION REVENUES	\$ 2,802,449
	EXPENSES	
	OPENING BALANCE	967,400.00
186.8	PROGRAM #1	1,289,436
186.8	PROGRAM #2	0
186.8	PROGRAM #3	482,556
186.8	PROGRAM #4	18,061
186.8	PROGRAM #5	18,308
186.8	PROGRAM #9	0
186.8	TAXES	9,922
186.8	INTEREST	46,629
	TOTAL ENERGY CONSERVATION EXPENSES	\$ 2,812,312

NOTE: DURING THE HISTORIC BASE YEAR, CONSERVATION REVENUES WERE RECORDED ON A BALANCE SHEET BASIS,
RATHER THAN INCLUDED IN OPERATING REVENUES.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

000052

SCHEDULE C-8

FLORIDA PUBLIC SERVICE COMMISSION

UNCOLLECTIBLE ACCOUNTS - GAS

PAGE 1 OF 6

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 960502-GU

EXPLANATION: PROVIDE A SCHEDULE OF BALANCE SHEET ACCOUNTS
FOR THE PROVISION OF UNCOLLECTIBLE ACCOUNTS BY MONTH
FOR THE HISTORIC BASE YEAR AND 2 PRIOR YEARS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 9/30/95
HISTORIC BASE YR - 1: 9/30/94
WITNESS: R. SMITH

LINE NO.	YEAR	BEGINNING BALANCE	PROVISION ACCRUAL	BAD DEBT WRITE OFFS	RECOVERIES & ADJUSTMENTS	COVERED BY CUSTOMER DEPOSIT**	ENDING BALANCE
HISTORIC BASE YEAR							
1	Oct-94						
2	Nov-94	48,117	10,588				
3	Dec-94	45,449	10,692	(20,642)	6,386		45,449
4	Jan-95	46,396	12,641	(14,229)	4,484		46,396
5	Feb-95	51,385	12,930	(12,619)	4,967		51,385
6	Mar-95	64,890	6,030	(5,639)	6,214		64,890
7	Apr-95	75,621	15,228	1,172	3,529		75,621
8	May-95	74,611	15,159	(17,354)	1,116		74,611
9	Jun-95	82,942	12,923	(7,142)	314		82,942
10	Jul-95	77,522	13,165	(18,397)	54		77,522
11	Aug-95	74,535	12,030	(16,418)	266		74,535
12	Sep-95	74,370	11,332	(14,539)	2,344		74,370
13	TOTAL	55,976	20,566	(31,265)	1,539		55,976
			153,284	(157,061)	3,467		80,000
PRIOR YEAR							
14	Oct-93						
15	Nov-93	21,764	12,287	(19,343)	1,626		
16	Dec-93	16,334	12,778	(17,339)	4,637		16,334
17	Jan-94	16,408	13,467	(13,537)	4,466		16,408
18	Feb-94	20,804	17,649	(10,538)	3,839		20,804
19	Mar-94	31,754	16,643	(21,640)	5,230		31,754
20	Apr-94	31,987	15,322	(18,894)	3,310		31,987
21	May-94	31,725	15,745	(23,031)	2,785		31,725
22	Jun-94	27,224	12,418	(13,225)	3,910		27,224
23	Jul-94	30,327	12,550	(15,653)	2,881		30,327
24	Aug-94	30,105	11,055	(22,892)	3,054		30,105
25	Sep-94	21,522	50,609	(19,957)	5,579		21,522
26	TOTAL	57,753	11,224	(23,676)	3,816		57,753
			201,745	(219,525)	45,133		48,117

** THE COMPANY WRITES OFF BAD DEBTS NET OF CUSTOMER DEPOSITS.
THE PORTION COVERED BY CUSTOMER DEPOSITS IS NOT AVAILABLE.

SUPPORTING SCHEDULES:

000053

RECAP SCHEDULES: B-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF BALANCE SHEET ACCOUNTS
FOR THE PROVISION OF UNCOLLECTIBLE ACCOUNTS BY MONTH
FOR THE HISTORIC BASE YEAR AND 2 PRIOR YEARS.

TYPE OF DATA SHOWN:
HISTORIC BASE YR - 2: 9/30/93
WITNESS: R. SMITH

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NLI CORPORATION
DOCKET NO.: 960502-GU

		HISTORIC BASE YR - 2					
	SECOND PRIOR YEAR	BEGINNING BALANCE	PROVISION ACCRUAL	BAD DEBT WRITE OFFS	RECOVERIES & ADJUSTMENTS	COVERED BY CUSTOMER DEPOSIT	ENDING BALANCE
	Oct-92	192,024	19,244	(17,940)	6,961	-	200,289
	Nov-92	200,289	21,853	(4,869)	7,470	-	224,743
	Dec-92	224,743	22,921	(7,179)	13,136	-	253,621
	Jan-93	253,621	25,055	(5,188)	2,913	-	276,401
	Feb-93	276,401	23,846	(16,358)	5,922	-	289,811
	Mar-93	289,811	23,599	(14,682)	3,840	-	302,568
	Apr-93	302,568	23,250	(16,387)	3,932	-	313,363
	May-93	313,363	22,156	(3,336)	2,093	-	334,276
	Jun-93	334,276	23,408	(22,153)	2,902	-	338,434
	Jul-93	338,434	21,403	(24,034)	4,156	-	339,959
	Aug-93	339,959	12,351	(21,638)	3,300	-	333,972
	Sep-93	333,972	(280,025)	(38,759)	6,576	-	21,764
	TOTAL		140,938	(192,523)	63,201		

THE COMPANY WRITES OFF BAD DEBTS NET OF CUSTOMER DEPOSITS.
THE PORTION COVERED BY CUSTOMER DEPOSITS IS NOT AVAILABLE.

SCHEDULE C-8

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NLR CORPORATION
DOCKET NO.: 960502-GU

UNCOLLECTIBLE ACCOUNTS - MERCHANDISE

EXPLANATION: PROVIDE A SCHEDULE OF BALANCE SHEET ACCOUNTS
FOR THE PROVISION OF UNCOLLECTIBLE ACCOUNTS BY MONTH
FOR THE HISTORIC BASE YEAR AND 2 PRIOR YEARS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 9/30/95
HISTORIC BASE YR - 1: 9/30/94
WITNESS: R. SMITH

LINE NO.	YEAR	BEGINNING BALANCE	PROVISION ACCRUAL	BAD DEBT WRITE OFFS	RECOVERIES & ADJUSTMENTS	COVERED BY CUSTOMER DEPOSIT**	ENDING BALANCE
	HISTORIC BASE YEAR						22,964
1	Oct-94	22,608	356				23,425
2	Nov-94	22,964	437	24			23,436
3	Dec-94	23,425	453	(442)			23,957
4	Jan-95	23,436	521				24,405
5	Feb-95	23,957	449	(1)			24,670
6	Mar-95	24,405	424	(159)			24,480
7	Apr-95	24,670	280	(470)			17,457
8	May-95	24,480	256	(7,279)			18,030
9	Jun-95	17,457	200	373		272	17,299
10	Jul-95	18,030	181	(1,184)		35	17,358
11	Aug-95	17,299	173	(149)			17,570
12	Sep-95	17,358	212				
			3,942	(9,287)		307	
13	TOTAL						
	2 PRIOR YEARS						
14	Oct-93	17,335	394				17,729
15	Nov-93	17,729	427				18,156
16	Dec-93	18,156	606	(815)			17,947
17	Jan-94	17,947	688	(53)			18,582
18	Feb-94	18,582	517	(523)			18,576
19	Mar-94	18,576	421	(464)			18,533
20	Apr-94	18,533	498	(70)			18,961
21	May-94	18,961	445				19,406
22	Jun-94	19,406	417				19,823
23	Jul-94	19,823	385	(1)			20,207
24	Aug-94	20,207	333	(73,311)			(52,771)
25	Sep-94	(52,771)	335	75,044			22,608
26	TOTAL		5,466	(193)			

** THE COMPANY WRITES OFF BAD DEBTS NET OF CUSTOMER DEPOSITS.
THE PORTION COVERED BY CUSTOMER DEPOSITS IS NOT AVAILABLE.

000055

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF BALANCE SHEET ACCOUNTS
FOR THE PROVISION OF UNCOLLECTIBLE ACCOUNTS BY MONTH
FOR THE HISTORIC BASE YEAR AND 2 PRIOR YEARS.

TYPE OF DATA SHOWN:
HISTORIC BASE YR - 2: 9/30/93
WITNESS: R. SMITH

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION

DOCKET NO.: 980502-GU

HISTORIC BASE YR - 2

LINE NO.	SECOND PRIOR YEAR	BEGINNING BALANCE	PROVISION ACCRUAL	BAD DEBT WRITE OFFS	RECOVERIES & ADJUSTMENTS	COVERED BY CUSTOMER DEPOSIT	ENDING BALANCE
27	Oct-92	14,805	382	(40)	-	-	15,147
28	Nov-92	15,147	630	(123)	-	-	15,654
29	Dec-92	15,654	611	(1,685)	-	-	14,580
30	Jan-93	14,580	620	-	-	-	15,200
31	Feb-93	15,200	634	2	-	-	15,836
32	Mar-93	15,836	558	(581)	-	-	15,813
33	Apr-93	15,813	594	-	-	-	16,407
34	May-93	16,407	618	(1,631)	-	-	15,394
35	Jun-93	15,394	485	-	-	-	15,859
36	Jul-93	15,859	517	-	-	-	16,376
37	Aug-93	16,376	517	(31)	-	-	16,862
38	Sep-93	16,862	473	-	-	-	17,335
39	TOTAL		6,619	(4,089)	-	-	

** THE COMPANY WRITES OFF BAD DEBTS NET OF CUSTOMER DEPOSITS.
THE PORTION COVERED BY CUSTOMER DEPOSITS IS NOT AVAILABLE.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF BALANCE SHEET ACCOUNTS
FOR THE PROVISION OF UNCOLLECTIBLE ACCOUNTS BY MONTH
FOR THE HISTORIC BASE YEAR AND 2 PRIOR YEARS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 9/30/95
HISTORIC BASE YR - 1: 9/30/94
WITNESS: R. SMITH

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 960502-GU

LINE NO.	YEAR	BEGINNING BALANCE	PROVISION ACCRUAL	BAD DEBT WRITE OFFS	RECOVERIES & ADJUSTMENTS	COVERED BY CUSTOMER DEPOSIT**	ENDING BALANCE
BASE YEAR							
1	Oct-94	48,000	-	1,937	-	-	48,937
2	Nov-94	49,937	-	9,199	-	-	59,136
3	Dec-94	59,136	-	7,736	-	-	66,872
4	Jan-95	66,872	-	7,362	-	-	74,234
5	Feb-95	74,234	-	2,982	-	-	77,216
6	Mar-95	77,216	-	864	-	-	78,080
7	Apr-95	78,080	-	12,262	-	-	90,342
8	May-95	90,342	-	3,399	-	-	93,741
9	Jun-95	93,741	12,500	(47,995)	-	-	58,246
10	Jul-95	58,246	12,500	4,894	7	-	75,647
11	Aug-95	75,647	12,500	(3,037)	299	-	85,409
12	Sep-95	85,409	115,061	(58,928)	5,833	-	147,375
13	TOTAL		152,561	(59,329)	6,139		
PRIOR YEAR							
14	Oct-93	-	75,000	-	-	-	75,000
15	Nov-93	75,000	551	-	-	-	75,551
16	Dec-93	75,551	-	-	-	-	75,551
17	Jan-94	75,551	18,684	(5,030)	-	-	89,205
18	Feb-94	89,205	12,449	625	-	-	102,279
19	Mar-94	102,279	2,534	-	-	-	104,813
20	Apr-94	104,813	7,165	280	-	-	112,258
21	May-94	112,258	5,327	(3,400)	30	-	114,215
22	Jun-94	114,215	6,972	-	40	-	121,227
23	Jul-94	121,227	1,505	(3,290)	20	-	119,462
24	Aug-94	119,462	10,866	(108)	40	-	130,262
25	Sep-94	130,262	(87,965)	-	5,703	-	48,000
26	TOTAL		53,088	(10,921)	5,833		

** THE COMPANY WRITES OFF BAD DEBTS NET OF CUSTOMER DEPOSITS.
THE PORTION COVERED BY CUSTOMER DEPOSITS IS NOT AVAILABLE.

COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 880502-GU

EXPLANATION: PROVIDE A SCHEDULE OF BALANCE SHEET ACCOUNTS
 FOR THE PROVISION OF UNCOLLECTIBLE ACCOUNTS BY MONTH
 FOR THE HISTORIC BASE YEAR AND 2 PRIOR YEARS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YR - 2: 8/30/93
 WITNESS: R. SMITH

HISTORIC BASE YR - 2

LINE NO.	SECOND PRIOR YEAR	BEGINNING BALANCE	PROVISION ACCRUAL	BAD DEBT WRITE OFFS	RECOVERIES & ADJUSTMENTS	COVERED BY CUSTOMER DEPOSIT	ENDING BALANCE
27	Oct-92	-	-	-	-	-	-
28	Nov-92	-	-	-	-	-	-
29	Dec-92	-	-	-	-	-	-
30	Jan-93	-	-	-	-	-	-
31	Feb-93	-	-	-	-	-	-
32	Mar-93	-	-	-	-	-	-
33	Apr-93	-	-	-	-	-	-
34	May-93	-	-	-	-	-	-
35	Jun-93	-	-	-	-	-	-
36	Jul-93	-	-	-	-	-	-
37	Aug-93	-	-	-	-	-	-
38	Sep-93	-	-	-	-	-	-
39	TOTAL	-	-	-	-	-	-

** THE COMPANY WRITES OFF BAD DEBTS NET OF CUSTOMER DEPOSITS.
 THE PORTION COVERED BY CUSTOMER DEPOSITS IS NOT AVAILABLE.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 980502-GU

EXPLANATION: PROVIDE A SCHEDULE OF ADVERTISING EXPENSES BY SUB-ACCOUNT FOR THE HISTORIC BASE YEAR AND PRIOR YEAR FOR EACH TYPE OF ADVERTISING.

TYPE OF DATA SHOWN:
HISTORIC BASE YR - 1: 09/30/94
WITNESS: R. W. SMITH

ADVERTISING EXPENSES FOR THE YEAR PRIOR TO THE HISTORIC BASE YEAR 09/30/94

	ACCOUNT NO.	ACCOUNT TITLE	TOTAL PER BOOKS	JURISDICTIONAL AMOUNT
1	182.8	<u>CONSERVATION ADVERTISING</u>		
2		Energy Conservation Program	\$ 254,914	\$ -
		TOTAL CONSERVATION ADVERTISING	<u>254,914</u>	<u>-</u>
3		<u>GENERAL ADVERTISING</u>		
4	913.1	Selling Expense (Advertising - Natural Gas)	27,233	27,233
5	913.2	Selling	11,437	11,437
6	416.25	Merchandising Expense (Advertising)	1,500	-
7		TOTAL GENERAL ADVERTISING	<u>40,170</u>	<u>38,670</u>
		TOTAL ADVERTISING EXPENSE	<u>\$ 295,084</u>	<u>\$ 38,670</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-8

000059

COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 960502-GU

EXPLANATION: PROVIDE A SCHEDULE OF ADVERTISING EXPENSES BY SUB-ACCOUNT FOR THE HISTORIC BASE YEAR AND PRIOR YEAR FOR EACH TYPE OF ADVERTISING.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/95
 WITNESS: R. W. SMITH

ADVERTISING EXPENSES FOR THE HISTORIC BASE YEAR ENDED 09/30/95

ACCOUNT NO.	ACCOUNT TITLE	TOTAL PER BOOKS	JURISDICTIONAL AMOUNT
1	CONSERVATION ADVERTISING		
183.8	Energy Conservation Program	\$117,430	\$0
	TOTAL CONSERVATION ADVERTISING	<u>\$117,430</u>	<u>\$0</u>
	GENERAL ADVERTISING		
3	913.1 Selling Expense (Advertising - Natural Gas)	\$19,823	\$19,823
4	913.2 Selling Expense (Advertising - Leased Appliances)	\$5,777	\$0
5	TOTAL	\$25,600	\$19,823
6	416.25 Merchandising Expense (Advertising)	\$1,508	\$0
7	TOTAL GENERAL ADVERTISING	<u>\$2,708</u>	<u>\$0</u>
8	TOTAL ADVERTISING EXPENSE	<u>\$170,138</u>	<u>\$39,646</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF CIVIC AND CHARITABLE CONTRIBUTIONS INCLUDED IN NET OPERATING INCOME FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 9/30/96
WITNESS: R. W. SMITH

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 960602-GU

<u>DESCRIPTION</u>	<u>TOTAL</u>	<u>AMOUNT ALLOCATED TO NON-REGULATED</u>	<u>AMOUNT REGULATED</u>
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N/A - NO CIVIC AND CHARITABLE CONTRIBUTIONS ARE INCLUDED IN NET OPERATING INCOME FOR THE HISTORIC BASE YEAR. FOR THE HISTORIC BASE YEAR ANY SUCH CONTRIBUTION WERE RECORDED BELOW THE LINE IN ACCOUNT 426.1. THESE ARE LISTED BELOW:

YMCA	\$ 2,000
American Heart Association	1,000
Leonard Frankel Foundation	1,000
City of Hialeah Park & Recreation	500
Other (12 items)	<u>2,437</u>
TOTAL	<u>\$ 6,937</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF INDUSTRY ASSOCIATION DUES INCLUDED IN NET OPERATING INCOME BY ORGANIZATION FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 9/30/95
WITNESS: R. W. SMITH

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NLR CORPORATION
DOCKET NO.: 990502-GU

LINE NO.	INDUSTRY / ASSOCIATION DUES FOR THE 12 MONTHS ENDED 9/30/95 ORGANIZATION	AMOUNT
	INDUSTRY ASSOCIATION DUES:	
1	Greater Miami Chamber Commerce	\$ 2,575
2	Economic Development Commission	2,500
3	Florida Chamber of Commerce	519
4	Cocoa Beach Chamber of Commerce	352
5	Coral Gables Chamber of Commerce	295
6	Melbourne - Palm Bay Area Chamber of Commerce	215
7	Titusville Chamber of Commerce	190
8	Better Business Council	75
9	Chamber of Commerce	150
10	St. Lucie County Chamber of Commerce	210
11	St. Lucie County Chamber of Commerce	(77)
	SUBTOTAL	<u>7,004</u>
	OTHER:	
12	American Gas Association	43,805
13	Florida Natural Gas Association	33,779
14	Southern Gas Association	8,480
15	Gas Institute of South Florida	2,700
16	American Gas Cooling Center	2,000
17	Builders Association of Florida	790
18	Home Builder's Association of Brevard	400
19	Treasure Coast Builder's Association	345
20	Hispanic American Builders Association	300
21	Florida Propane Gas Association	275
22	St. Lucie County Board Realtor	250
23	Dues under \$200 - (10 items)	245
	SUBTOTAL	<u>93,369</u>
	GRAND TOTAL	<u>\$ 100,373</u>

NOTE: IN THIS COMPANY'S LAST RATE CASE, NO ECONOMIC DEVELOPMENT EXPENSES WERE APPROVED. HOWEVER, THE CRITERIA FOR RECOVERY OF SUCH EXPENSES WERE APPLIED TO DETERMINE WHETHER THE COMPANY'S LEVEL OF EXPENDITURE IS REASONABLE. PURSUANT TO RULE 25-6.0426, F.A.C., CITY GAS WOULD BE ALLOWED 90% OF THE EXPENSES INCURRED OR \$ 6,303.60 THIS AMOUNT IS WELL WITHIN THE RECOVERY LIMITATIONS STATED IN THE RULE, OF THE LESSER OF 0.15% OF GROSS ANNUAL REVENUES OR \$3 MILLION.

TOTAL GROSS OPERATING REVENUES: (C-3)

51,470,773

X 0.15

LIMIT

77,206

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 960502-GU

EXPLANATION: PROVIDE A SCHEDULE, BY ORGANIZATION, OF EXPENSES
FOR LOBBYING, CIVIC, POLITICAL AND RELATED ACTIVITIES INCLUDED
IN NET OPERATING INCOME FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/95
WITNESS: F. W. SMITH

N/A. NO LOBBYING, CIVIC, POLITICAL AND RELATED ACTIVITIES ARE INCLUDED IN NET OPERATING INCOME FOR THE HISTORIC BASE YEAR.
FOR THE HISTORIC BASE YEAR ANY SUCH CONTRIBUTIONS WERE RECORDED BELOW THE LINE IN ACCOUNT 426.4. THESE ARE LISTED BELOW.

<u>ORGANIZATION</u>	<u>AMOUNT</u>
William T. Mayo	\$ 21,075
Other (10 Items)	462
	<u>\$ 21,537</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-5 p.2

000063

SCHEDULE C-13

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 990902-GU

TOTAL RATE CASE EXPENSE AND COMPARISONS

EXPLANATION: PROVIDE A COMPARISON OF RATE CASE EXPENSES INCURRED OR ANTICIPATED FOR THE CURRENT AND MOST RECENT PRIOR CASE WITH EXPLANATION OF ANY CHANGES WHICH EXCEED 10% ON AN INDIVIDUAL ITEM BASIS. ALSO PROVIDE AN AMORTIZATION SCHEDULE OF RATE CASE EXPENSE AS A PERCENTAGE OF RATE BASE AND OPERATING

PAGE 1 OF 1

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 9/30/96
PROJECTED TEST YEAR: 9/30/97
WITNESS: R. W. SMITH

COMPARISON OF CURRENT RATE CASE EXPENSES WITH PRIOR CASE

Line No.	Description	Prior Case 1994	Projected for Current Case 1996	Percent Change (Total)	Percent Change (Annual)	Reason for Change (if 10% or Greater)
1	OUTSIDE CONSULTANTS: COST OF CAPITAL					
2	OUTSIDE CONSULTANTS: BREVARD SYSTEM IMPROVEMENT	\$ 30,316	\$ 34,000	12%	5%	DIFFERENT CONSULTANT
3	OUTSIDE CONSULTANTS: COST OF SERVICE	26,031		-100%	-50%	N/A - NO SUCH EXPENDITURE REQUIRED FOR THE CURRENT CASE.
4	OUTSIDE CONSULTANTS: PSYCHOLOGIST	79,312		-100%	-50%	UTILIZED NUI CORPORATE SERVICES RATHER THAN AN OUTSIDE SERVICE
5	OUTSIDE CONSULTANTS: TEMPORARY SERVICES	2,800		-100%	-50%	UTILIZED NUI CORPORATE SERVICES
6	LEGAL SERVICES		20,000		NA	N/A - NO SUCH EXPENDITURE REQUIRED FOR THE CURRENT CASE.
7	INTERNAL CONSULTANTS	195,072	176,000	-10%	-5%	TEMPORARY ACCOUNTING SERVICES USED IN PREPARATION OF MFRS.
8	OTHER EXPENSES	146,800		-100%	-50%	FEWER HOURS REQUIRED; INCLUDES \$66,000 IN THE EVENT OF A HEARING
9	PAYROLL & OVERHEADS	104,089	100,800	-3%	-2%	UTILIZED NUI CORPORATE SERVICES
10	REMAINING UNAMORTIZED EXPENSES OF PRIOR CASE	17,798	28,000	41%	20%	OUT OF TOWN EXPENSES FOR INTERNAL CONSULTANT & LEASED APPLIANCE STUDY NOT INCURRED IN CURRENT CASE
11	TOTAL		161,867	100%	100%	EMPLOYEE OVERTIME IN CONNECTION WITH CASE
12	AMOUNT INCURRED IN EXCESS OF PRIOR RATE CASE ESTIMATE	601,208	\$ 517,467	-14%	-7%	CONTINUED UNRECOVERED VALUE
13	AMOUNT RECOVERABLE UNDER DOCKET 940270-GU	116,208				
		\$ 485,000				

SCHEDULE OF RATE CASE AMORTIZATION IN THE HISTORIC BASE YEAR

Line No.	Description	Total Expenses	Rate Order Date	Amortization Period	Authorized Amortization Amount 1995	Unamortized Authorized Balance @ 9/30/95
14	PRIOR CASE: DOCKET NO. 891175-GU	\$ 767,507	9/30/89	3 YEARS	\$ -	\$ -
15	PRIOR CASE: DOCKET NO. 940276-GU	601,209	12/28/94	3 YEARS	\$ -	\$ -
16	CURRENT CASE: DOCKET NO. 990902-GU	517,467			121,250	363,750
17	TOTAL	\$ 1,886,183			\$ 121,250	\$ 363,750

Line No.	Description	Docket No. 891175-GU	Docket No. 940276-GU	Docket No. 990902-GU
18	RATE CASE EXPENSE INCURRED (ANTICIPATED) AS A PERCENTAGE OF RATE BASE	1.22%	0.99%	0.99%
19	RATE CASE EXPENSE INCURRED (ANTICIPATED) AS A PERCENTAGE OF REVENUE (Margin Revenue)	3.60%	1.73%	1.73%
20	RATE CASE EXPENSE INCURRED (ANTICIPATED) PER CUSTOMER	\$9.09	\$5.10	\$5.11

SUPPORTING SCHEDULES:

000064

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 960502-3U

EXPLANATION: PROVIDE A SCHEDULE BY TYPE OF CHARGE, OF THE
CHARGES TO ACCOUNT 930 (MISCELLANEOUS GENERAL EXPENSES)
FOR THE HISTORIC BASE YEAR. PROVIDE ALSO THE AMOUNT
ALLOCATED TO UTILITY OPERATIONS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/95
WITNESS: R. W. SMITH

MISCELLANEOUS GENERAL EXPENSES FOR THE 12 MONTHS ENDED 09/30/95

LINE NO	SUB ACCOUNT NUMBER	DESCRIPTION	TOTAL	UTILITY AMOUNT
1	930.1	Institutional or Goodwill Advertising		
2	930.1	Rent (should have been charged to a/c 931)	\$5,450	\$5,450
3	930.2	Bank of New York Mortgage Bonds	10,870	10,870
4	930.2	Industry Association Dues (see C-11)	12,069	12,069
5	930.2	Recruiting Expenses	100,373	100,373
6	930.2	Other (9 Items)	14,657	14,657
7	930.3	Directors Fees & Expenses	2,255	2,255
		TOTAL	5,745	5,745
			<u>\$151,419</u>	<u>\$151,419</u>

SCHEDULE C-15

FLORIDA PUBLIC SERVICE COMMISSION

OUT OF PERIOD ADJUSTMENTS TO REVENUES AND EXPENSES

PAGE 1 OF 1

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET N 96C502-GU

EXPLANATION: PROVIDE A LIST OF OUT OF PERIOD ITEMS FOR THE HISTORIC BASE YEAR AND THE RELATED ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY PRIMARY ACCOUNT.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/95
WITNESS: R. W. SMITH

LINE NO.	ACCOUNT NO.	TITLE	(1) DESCRIPTION	(2) DATE INCURRED	(3) DEBIT	(4) CREDIT
1	407.1	AMORTIZATION OF PROPERTY LOSSES	AMORTIZATION OF COSTS ASSOCIATED WITH HURRICANE ANDREW FOR THE PRIOR PERIOD OF 10/91 THROUGH 9/94.	12/94		537,120
2	403	DEPRECIATION EXPENSE	DEPRECIATION EXPENSE ASSOCIATED WITH PROPERTY TRANSFERRED TO GAS PLANT FOR FUTURE USE FOR THE PRIOR PERIOD OF 9/93 THROUGH 9/94.	1/95	35,309	
3	409	CURRENT INCOME TAX -STATE	PRIOR YEAR TRUE-UP (MFR. C-21) ACCRUAL TO RETURN ADJUSTMENT	VARIOUS		307,484
4	409	CURRENT INCOME TAX -FEDERAL	PRIOR YEAR TRUE-UP (MFR. C-21) ACCRUAL TO RETURN ADJUSTMENT	VARIOUS		322,708
5	410	DEFERRED INCOME TAX - STATE	PRIOR YEAR TRUE-UP (MFR. C-24) ACCRUAL TO RETURN ADJUSTMENT	VARIOUS	425,743	
6	410	DEFERRED INCOME TAXES	LINES 1 AND 2 ABOVE		188,831	

SUPPORTING SCHEDULES: C-21, C-24

RECAP SCHEDULES: C-2

000066

GAINS AND LOSSES ON DISPOSITION OF PLANT OR PROPERTY

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF GAINS AND LOSSES ON DISPOSITION OF PROPERTY PREVIOUSLY USED IN PROVIDING GAS SERVICE FOR THE HISTORIC

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 8/30/95
HISTORIC BASE YR - 1: 8/30/94
HISTORIC BASE YR - 2: 8/30/93
HISTORIC BASE YR - 3: 8/30/92

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 960502-GU

GAINS AND LOSSES ON PROPERTY

LINE NO.	DESCRIPTION OF PROPERTY	DATE ACQUIRED	DATE DISPOSED	ORIGINAL CLASSIFICATION	RECLASSIFICATION ACCOUNT	ORIGINAL AMOUNT RECORDED	ADDITIONS OR (RETIREMENTS)	NET BOOK VALUE ON DISPOSAL DATE	GAIN OR LOSS	AMOUNT ALLOWED PRIOR CASE	PRIOR CASES TEST YEAR ENDED
1	NONE										

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

000067

SCHEDULE C-17

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NGL CORPORATION
DOCKET NO.: 88092-GU

MONTHLY DEPRECIATION AND AMORTIZATION EXPENSE FOR THE HISTORIC BASE YEAR - 12 MONTHS

EXPLANATION: PROVIDE THE MONTHLY DEPRECIATION EXPENSE FOR EACH ACCOUNT OR SUBACCOUNT FOR WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED

PAGE 1 OF 1

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 8/30/95
WITNESS: R. W. SMITH

LINE NO.	A/C NO.	DESCRIPTION	% RATE	Oct-94	Nov-94	Dec-94	Jan-95	Feb-95	Mar-95	Apr-95	May-95	Jun-95	Jul-95	Aug-95	Sep-95	TOTAL DEPRECIATION
1	301	ORGANIZATION	0.00%													2,244
2	302	FRANCHISES & CONSENTS	0.00%	187	187	187	187	187	187	187	187	187	187	187	187	1,008
3	303	MISC. INTANGIBLE PLANT	0.00%	84	84	84	84	84	84	84	84	84	84	84	84	30,216
4	375	STRUCTURES & IMPROVEMENTS	2.10%	2,516	2,515	2,516	2,516	2,515	2,516	2,515	2,516	2,524	2,522	2,522	2,521	2,033,410
5	376	MAINS	2.90%	168,382	168,782	170,510	166,281	167,761	168,104	168,944	172,041	172,361	172,487	172,719	173,038	1,078,152
6	379	M & R STATION EQUIP-GATE STATIONS	3.80%	5,895	5,789	5,858	5,874	5,912	5,941	5,997	6,144	6,158	6,170	6,386	6,426	251,883
7	380	SERVICES	VARIOUS	87,119	87,469	87,838	88,614	89,166	89,799	90,319	90,795	91,156	91,718	91,938	92,130	73,088
8	381	METERS	4.40%	20,192	20,313	20,389	20,945	20,824	20,940	20,937	21,094	21,103	21,471	21,573	21,805	65,448
9	382	METER INSTALLATIONS	1.00%	5,923	5,988	5,985	6,024	6,059	6,108	6,134	6,151	6,173	6,170	6,187	6,213	53,401
10	383	HOUSE REGULATORS	3.70%	5,564	5,804	5,854	5,699	5,727	5,794	5,824	5,852	5,880	5,918	5,952	5,983	57,564
11	384	HOUSE REGULATORS-INSTALLATION	3.40%	2,889	2,705	2,720	2,742	2,762	2,779	2,791	2,807	2,819	2,852	2,862	2,863	1,880,801
12	385	INDUSTRIAL M&R STATION EQUIP	3.90%	4,772	4,806	4,782	4,781	4,783	4,826	4,828	4,793	4,782	4,781	4,816	4,844	6,489
13	386	OTHER PROP ON CUSTOMER PREMISES	VARIOUS	148,732	150,764	152,996	154,797	156,566	158,018	158,778	158,917	160,008	160,128	160,183	153,824	30,640
14	387	OTHER EQUIPMENT	4.10%	539	539	539	539	539	539	539	539	539	539	539	539	152,550
15	390	STRUCTURES & IMPROVEMENTS	1.90%	2,485	2,511	2,516	2,516	2,518	2,516	2,633	2,633	2,633	2,633	2,633	2,633	29,123
16	391	OFFICE FURNITURE & EQUIPMENT	VARIOUS	12,083	12,054	12,054	12,054	12,054	12,054	13,246	13,213	13,281	13,347	13,546	13,964	1,435
17	392	TRANSPORTATION EQUIPMENT	4.50%	1,874	2,018	2,030	2,034	2,035	2,068	2,940	2,849	2,866	2,763	2,766	2,771	47,831
18	393	STORES EQUIPMENT	4.70%	121	120	119	119	119	119	118	118	119	120	120	120	3,804
19	394	TOOLS, SHOP, GARAGE EQUIPMENT	6.30%	3,940	3,955	3,965	3,969	3,968	3,988	3,986	3,986	3,986	3,986	3,986	3,986	21,870
20	395	LABORATORY EQUIPMENT	4.80%	317	317	317	317	317	317	317	317	317	317	317	317	1,823
21	397	COMMUNICATION EQUIPMENT	6.80%	1,794	1,797	1,804	1,804	1,804	1,809	1,843	1,843	1,843	1,843	1,843	1,843	380
22	398	MISCELLANEOUS EQUIPMENT	6.40%	124	124	124	124	124	153	158	158	158	158	158	380	95,193
23		DEPRECIATION RESERVE DEFICIENCY		6,342	11,790	11,790	11,790	11,790	11,790	11,790	11,790	6,328	37	(21)	(21)	5,974,314
24		SUBTOTAL		481,585	491,194	494,902	482,828	487,721	501,439	505,918	509,810	506,334	500,239	501,239	502,106	1,737,840
25		OTHER AMORTIZATION EXPENSE		85,096	85,096	866,976	100,018	100,018	100,018	100,018	100,018	100,018	100,252	100,112	100,112	7,713,194
26		TOTAL AMORTIZATION & DEPRECIATION EXPENSE		566,681	576,290	1,161,878	582,846	587,737	601,458	605,934	609,828	606,350	600,591	601,351	602,217	

NOTE: DEPRECIATION RATES APPROVED PER ORDER NO. PSC-94-1292-FOF-GU DOCKET NO. 940161-GU

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NGL CORPORATION

DOCKET NO.: 980802-GU

AMORTIZATION/RECOVERY SCHEDULE FOR THE HISTORIC BASE YEAR - 12 MONTHS

EXPLANATION: PROVIDE A SCHEDULE FOR EACH AMORTIZATION/RECOVERY INCLUDED
IN PLANT IN SERVICE BY ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 9/30/95
WITNESS: R.W. SMITH

LINE NO.	ACCT SUB-ACCT NO.	PLANT ACCOUNT TITLE	Oct-94	Nov-94	Dec-94	Jan-95	Feb-95	Mar-95	Apr-95	May-95	Jun-95	Jul-95	Aug-95	Sep-95	TOTAL AMORT/RECOVERY EXPENSE
1	406	AMORTIZATION OF PLANT ACC ADJ'S	\$82,356	\$82,356	\$82,356	\$82,356	\$82,356	\$82,356	\$82,356	\$82,356	\$82,356	\$82,692	\$82,462	\$82,452	\$988,800
									TOTAL AMOUNT OF AMORTIZATION/RECOVERY THROUGH 9/30/95:		\$7,114,037				
									EFFECTIVE DATE:		Various				
									AMORTIZATION/RECOVERY PERIOD:		30 years				
									REASON:		Recovery of investment in excess of original cost				
2	407.1	AMORTIZATION OF PROPERTY LOSSES, ETC.	\$0	\$0	\$581,880	\$14,920	\$14,920	\$14,920	\$14,920	\$14,920	\$14,920	\$14,920	\$14,920	\$14,920	\$716,160
									TOTAL AMOUNT OF AMORTIZATION/RECOVERY THROUGH 9/30/95:		\$716,160				
									EFFECTIVE DATE:		9/1/92				
									AMORTIZATION/RECOVERY PERIOD:		5 years				
									REASON:		Recovery of cost for the restoration of service related to Hurricane Andrew				
3	407.2	AMORTIZATION OF CONVERSION EXPENSES	\$2,740	\$2,740	\$2,740	\$2,740	\$2,740	\$2,740	\$2,740	\$2,740	\$2,740	\$2,740	\$2,740	\$2,740	\$32,880
									TOTAL AMOUNT OF AMORTIZATION/RECOVERY THROUGH 9/30/95:		\$130,568				
									EFFECTIVE DATE:		Various				
									AMORTIZATION/RECOVERY PERIOD:		10 years				
									REASON:		Recovery of costs to convert customer burners to natural gas				
4	TOTAL		\$85,096	\$85,096	\$886,976	\$100,016	\$100,016	\$100,016	\$100,016	\$100,016	\$100,016	\$100,352	\$100,112	\$100,112	\$1,737,840

000069

SCHEDULE C-19

ALLOCATION OF DEPRECIATION/AMORTIZATION EXPENSE - COMMON PLANT

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 990502-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE ALLOCATION OF DEPRECIATION
 AND AMORTIZATION EXPENSE FOR THE HISTORIC BASE YEAR. THIS DATA SHOULD
 CORRESPOND TO THE DATA PRESENTED IN SCHEDULE B-11.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/95
 WITNESS: R. F. WALL

LINE NO.	A/C NO.	DESCRIPTION	OCT-94	NOV-94	DEC-94	JAN-95	FEB-95	MAR-95	APR-95	MAY-95	JUN-95	JUL-95	AUG-95	SEP-95	12 MONTH TOTAL
1	301	ORGANIZATION	-	-	-	-	-	-	-	-	-	-	-	-	-
2	302	FRANCHISES & CONSENTS	187	187	187	187	187	187	187	187	187	187	187	187	2,244
3	303	MISC. INTANGIBLE PLANT	84	84	84	84	84	84	84	84	84	84	84	84	1,008
4	375	STRUCTURES & IMPROVEMENTS	2,518	2,518	2,518	2,518	2,518	2,518	2,515	2,518	2,524	2,522	2,522	2,521	30,218
5	387	OTHER EQUIPMENT	539	539	539	539	539	539	539	539	540	539	539	539	6,489
6	390	STRUCTURES & IMPROVEMENTS	2,486	2,511	2,518	2,518	2,518	2,518	2,633	2,633	2,633	2,633	2,524	2,523	30,840
7	391	OFFICE FURNITURE & EQUIPMENT	12,083	12,084	12,084	12,084	12,084	12,084	13,248	13,213	13,281	13,347	13,548	13,564	152,880
8	392	TRANSPORTATION EQUIPMENT	1,974	2,018	2,030	2,034	2,035	2,068	2,940	2,849	2,886	2,783	2,785	2,771	28,123
9	393	STORES EQUIPMENT	121	120	119	119	110	119	119	119	120	120	120	120	1,438
10	394	TOOL, SHOP, & GARAGE EQUIP	3,940	3,955	3,985	3,989	3,989	3,989	3,996	3,996	3,996	3,996	4,041	4,062	47,931
11	395	LABORATORY EQUIPMENT	317	317	317	317	317	317	317	317	317	317	317	317	3,804
12	397	COMMUNICATIONS EQUIPMENT	1,794	1,797	1,804	1,804	1,804	1,809	1,843	1,843	1,843	1,843	1,843	1,843	21,870
13	398	MISCELLANEOUS EQUIPMENT	124	124	124	124	124	153	158	158	158	158	158	380	1,923
14		TOTAL	26,185	26,221	26,275	26,282	26,282	26,340	28,577	28,456	28,569	28,509	28,646	28,891	329,213
15		12 MONTH TOTAL		NON-UTILITY %	12 MONTH NON-UTILITY	METHOD OF ALLOCATION									
16															
17	301	ORGANIZATION	-	n/a	-	n/a									
18	302	FRANCHISES & CONSENTS	2,244	0.00%	-	n/a									
19	303	MISC. INTANGIBLE PLANT	1,008	0.00%	-	n/a									
20	375	STRUCTURES & IMPROVEMENTS	30,218	22.25%	6,722	square footage and use									
21	387	OTHER EQUIPMENT	6,489	0.00%	-	regulated									
22	390	STRUCTURES & IMPROVEMENTS	30,840	17.80%	5,394	square footage and use									
23	391	OFFICE FURNITURE & EQUIPMENT	152,880	17.42%	26,580	square footage and use									
24	392	TRANSPORTATION EQUIPMENT	28,123	11.35%	3,305	based on payroll distribution, regulated/total									
25	393	STORES EQUIPMENT	1,438	11.35%	163	based on payroll distribution, regulated/total									
26	394	TOOL, SHOP, & GARAGE EQUIP	47,931	11.35%	5,440	based on payroll distribution, regulated/total									
27	395	LABORATORY EQUIPMENT	3,804	0.00%	-	regulated									
28	397	COMMUNICATIONS EQUIPMENT	21,870	11.35%	2,483	based on payroll distribution, regulated/total									
29	398	MISCELLANEOUS EQUIPMENT	1,923	0.00%	-	regulated									
30		TOTAL	329,213		50,087										

000070

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS OF FLORIDA
A DIVISION OF NUI CORPORATION

DOCKET NO.: 960502-GU

EXPLANATION: PROVIDE A RECONCILIATION BETWEEN THE TOTAL OPERATING
INCOME TAX PROVISION FOR THE HISTORIC BASE YEAR PERIOD AND THE
CURRENTLY PAYABLE INCOME TAXES ON OPERATING INCOME FOR THE
HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/95
WITNESS: R. W. SMITH

LINE NUMBER	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENT	UTILITY ADJUSTED
1	Current Income Tax - Federal	C-21	(1,874,732)	-	(1,874,732)
2	Current Income Tax - State	C-21	(66,498)	-	(66,498)
3	Deferred Income Tax - Federal	C-24	1,510,324	-	1,510,324
4	Deferred Income Tax - State	C-24	371,005	-	371,005
5	Total		(59,901)	-	(59,901)
6	ITC Amortization				
7	(3% ITC and IRC 46(f)(2))	B-17	(12,168)	-	(12,168)
8	Total Income Tax Expense (Credit)		(131,970)	-	(131,970)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES FOR THE HISTORIC BASE YEAR. PROVIDE DETAIL ON ADJUSTMENTS TO INCOME TAXES AND INVESTMENT TAX CREDITS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 08/30/95
WITNESS: R. W. SMITH

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NLR CORPORATION
DOCKET NO.: 960502-GU

LINE NUMBER	DESCRIPTION	AMOUNT		*DETAIL OF ADJUSTMENTS TO PRETAX INCOME	
				LINE 5	AMOUNT
1	NET UTILITY OPERATING INCOME (FROM C-1)				
2	ADD INCOME TAX ACCOUNTS (FROM C-20)		4,341,909	1) TAX DEPR / AMORTIZATION OVER BOOK	(C-24) (3,850,000)
3	LESS INTEREST CHARGES (FROM C-22)		(59,901)	2) OTHER TIMING DIFFERENCES	(C-24) (2,545,368)
			<u>4,664,121</u>	3) PERMANENT DIFFERENCES	(C-23) (59,571)
4	PRETAX INCOME PER BOOKS		(382,113)	TOTAL ADJUSTMENTS	* (6,454,937)
5	ADJUSTMENTS TO PRETAX INCOME (PROVIDE DETAIL)*		<u>(6,454,937)</u> *		
6	TAXABLE INCOME (CURRENT)		(6,837,050)		
7	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)**		37,200 **		
8	STATE TAXABLE INCOME		<u>(6,799,850)</u>		
9	INCOME TAX (5.5% OR APPLICABLE RATE OF LINE 8)	(373,992)		**DETAIL OF ADJUSTMENTS TO STATE TAXABLE INCOME	
				LINE 7	
10	PRIOR YEAR TRUE - UP	<u>307,494</u>		1) EMERGENCY EXCISE TAX	37,200
11	STATE TAX - CURRENT PROVISION	<u>(66,498)</u>	<u>(66,498)</u>	2)	
				3)	
12	FEDERAL TAXABLE INCOME (LINE 6 + LINE 9)	(6,463,058)		4) TOTAL ADJUSTMENTS	** <u>37,200</u>
13	FEDERAL INCOME TAX RATE (34% OR APPLICABLE RATE)	34.00%	(2,197,440)		
14	PRIOR YEAR TRUE-UP		<u>322,708</u>		
15	FEDERAL INCOME TAX BEFORE CREDITS		(1,874,732)		
16	LESS: ITC REALIZED				
17	FEDERAL TAX - CURRENT		<u>(1,874,732)</u>		
	SUMMARY:				
18	STATE TAX - CURRENT		(66,498)		
19	FEDERAL TAX - CURRENT		<u>(1,874,732)</u>		
20	TOTAL CURRENT INCOME TAX EXPENSE < CREDIT > PER BOOKS		<u>(1,941,230)</u>		

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 960502-GU

EXPLANATION: PROVIDE THE AMOUNT OF INTEREST EXPENSE USED TO CALCULATE NET OPERATING INCOME TAXES ON SCHEDULE NO. C-21. EXPLAIN ANY ADJUSTMENTS TO INTEREST EXPENSE IN DETAIL GIVING AMOUNT OF CHANGE AND REASON FOR CHANGE. IF THE BASIS FOR ALLOCATING INTEREST USED IN TAX CALCULATION DIFFERS FROM THE BASIS USED IN ALLOCATING CURRENT INCOME TAXES PAYABLE, THE DIFFERING BASIS SHOULD BE CLEARLY IDENTIFIED

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/95
WITNESS: R. W. SMITH

LINE NUMBER	DESCRIPTION	INTEREST IN TAX EXPENSE CALCULATION		
		TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	INTEREST ON LONG-TERM DEBT INCLUDING AMORTIZATION OF DEBT PREMIUM, DISC. AND EXPENSE NET	3,072,679	-	3,072,679
2	INTEREST ON SHORT-TERM DEBT	1,249,707	-	1,249,707
3	OTHER INTEREST EXPENSE	47,394	-	47,394
4	CUSTOMER DEPOSITS	294,341	-	294,341
6	TOTAL USED FOR TAX CALCULATION (TO C-21)	<u>4,664,121</u>	-	<u>4,664,121</u>

* CALCULATION OF ITC INTEREST SYNCHRONIZATION ADJUSTMENT
ONLY FOR OPTION 2 COMPANIES.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION

DOCKET NO.: 960502-GU

EXPLANATION: PROVIDE THE DESCRIPTION AND AMOUNT OF ALL BOOK/TAX
DIFFERENCES ACCOUNTED FOR AS PERMANENT DIFFERENCES. THIS WOULD
INCLUDE ANY ITEMS ACCOUNTED FOR ON A FLOW THROUGH BASIS.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 08/30/95
WITNESS:

LINE NO.	Description	Total Amount	Non-Utility Amount	Utility Amount
1	Dividends paid to ESOP - deduction			
2	Investment Tax Credit	(51,029)		(51,029)
3	Meals & Entertainment in excess of 50% limitation	(127,935)	(115,767)	(12,168)
4	Nondeductible Expenses	3,626		3,626
5	TOTAL	9,641	9,641	-
		<u>(165,697)</u>	<u>(106,126)</u>	<u>(59,571)</u>

SUPPORTING SCHEDULES:

000074

RECAP SCHEDULES: C-21

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 960902-GU

EXPLANATION: PROVIDE THE CALCULATION OF TOTAL DEFERRED INCOME TAXES
FOR THE HISTORIC BASE YEAR. PROVIDE DETAIL ON ITEMS RESULTING IN
TAX DEFERRALS OTHER THAN ACCELERATED DEPRECIATION.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/95
WITNESS: R. W. SMITH

DEFERRED INCOME TAXES - YEAR ENDED 09/30/95

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED *
	TIMING DIFFERENCES:			
1	TAX DEPRECIATION AND AMORTIZATION	10,897,023		
2	BOOK DEPRECIATION AND AMORTIZATION	7,047,023		
3	DIFFERENCE	3,850,000	3,850,000	3,850,000
	OTHER TIMING DIFFERENCES (ITEMIZE):			
4	Amortization of NUI acquisition adjustment	(988,272)	-	-
5	Rate Case (Net)	(199,787)	-	-
6	Hurricane Andrew Damages (Net)	(671,400)	-	-
7	Insurance Reserves	206,819	-	-
8	Bad Debts	(143,220)	-	-
9	FERC Order 836 Transition Costs	4,000,000	-	-
10	First Mortgage Retirement Costs	341,228	-	-
		2,545,366	2,545,366	2,545,366
11	Total Timing Differences	6,395,366	-	6,395,366
12	State Tax Rate	5.50%		
13	State Deferred Taxes (Line 11 x 12)	351,745	-	351,745
14	Timing Differences for Federal Taxes (LINE 11 - LINE 13)	6,043,621	-	6,043,621
15	Federal Tax Rate	34.00%	-	34.00%
16	Federal Deferred Taxes (Line 14 x Line 15)	2,054,831	-	2,054,831
17	Out of Period - State	-	-	-
18	Out of Period - Federal	(425,743)	-	(425,743)
19	Add State Deferred Taxes (Line 13)	351,745	-	351,745
20	Sub-Total Deferred Tax Expense	1,980,833	-	1,980,833
21	Prior Year State DIT Amortization	19,260	-	19,260
22	Prior Year Federal DIT Amortization	(118,764)	-	(118,764)
23	Total Prior Year DIT Amortization	(99,504)	-	(99,504)
24	Total State Deferred Income Tax Expense (Line 13 + Line 21)	371,005	-	371,005
25	Total Federal Deferred Income Tax Expense (Lines 16 + 18 + 22)	1,510,324	-	1,510,324
26	Total Deferred Income Tax Expense	1,881,329	-	1,881,329

* Note that all adjustments related to deferred taxes appear on C-2 "D" Adjustments

SCHEDULE: C-25

DEFERRED TAX ADJUSTMENT

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION

DOCKET NO.: 960502-GU

EXPLANATION: PROVIDE THE INFORMATION REQUIRED TO ADJUST THE DEFERRED
TAX BALANCES FOR CHANGES IN THE STATE AND FEDERAL STATUTORY INCOME
TAX RATES. SHOW SUPPORTING CALCULATIONS IN DETAIL BY VINTAGE
YEARS. PROTECTED FEDERAL DEFERRED TAX BALANCES ARE NOT
SUBJECT TO THIS ADJUSTMENT.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 9/30/96
WITNESS: R.W. SMITH

DESCRIPTION

STATE TAX ADJUSTMENT

NA - NONE

FEDERAL TAX ADJUSTMENT (UNPROTECTED)

NA - NONE

SUPPORTING SCHEDULES:

000076

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION

DOCKET NO.: 980502-GU

EXPLANATION: PROVIDE INFORMATION REQUIRED IN ORDER TO ADJUST
INCOME TAX EXPENSE BY REASON OF INTEREST EXPENSE OF PARENT(S)
THAT MAY BE INVESTED IN THE EQUITY OF THE APPLICANT. IF
YEAR-END RATE BASE IS USED, PROVIDE ON BOTH A YEAR-END
AND 13-MONTH AVERAGE BASIS. AMOUNTS SHOULD BE PARENT ONLY.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 9/30/95
WITNESS: R. W. SMITH

THIS SCHEDULE IS NOT APPLICABLE BECAUSE CITY GAS IS PART OF NUI CORPORATION, A SINGLE
CORPORATE ENTITY, AND IS THEREFORE USING THE NUI CONSOLIDATED CAPITAL STRUCTURE.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 960502-GU

EXPLANATION: PROVIDE A COPY OF THE MOST RECENTLY FILED FEDERAL INCOME TAX RETURN, STATE INCOME TAX RETURN, AND MOST RECENT FINAL IRS REVENUE AGENT'S REPORT FOR THE APPLICANT OR CONSOLIDATED ENTITY (WHICHEVER TYPE IS FILED). A STATEMENT OF WHEN AND WHERE THE RETURNS AND REPORTS ARE AVAILABLE FOR REVIEW MAY BE PROVIDED IN LIEU OF PROVIDING THE RETURNS AND REPORTS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/96
WITNESS: R.W. SMITH

THE INCOME TAX RETURNS REQUESTED, WITH ADEQUATE PRIOR NOTICE, WILL BE MADE AVAILABLE FOR INSPECTION AT THE COMPANY'S MAIN OFFICE DURING NORMAL BUSINESS HOURS. SINCE THE CONSOLIDATED RETURNS CONTAIN CONFIDENTIAL INFORMATION APPLICABLE TO OTHER ENTITIES, IT IS REQUESTED THAT NO PART OF THESE TAX FILINGS BE DUPLICATED OR PHOTOCOPIED. UPON COMPLETION OF THE INSPECTION, THE DOCUMENTS ARE TO BE RETURNED TO THE COMPANY. THE INFORMATION INCLUDED IN THE RETURNS SHALL BE CONSIDERED CONFIDENTIAL.

SUPPORTING SCHEDULES:

000078

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE ANSWERS TO THE FOLLOWING QUESTIONS

TYPE OF DATA SHOWN:

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION

HISTORIC BASE YEAR DATA: 09/30/95

WITNESS: R.W. SMITH

DOCKET NO.: 960502-GU

LINE NO.

- 1 FOR PROFIT AND LOSS PURPOSES, WHICH IRC SECTION 1552 METHOD IS USED FOR TAX ALLOCATION? 1552 (a) (2): Allocated according to tax calculation of each member.
- 2 WHAT TAX YEARS ARE OPEN WITH THE IRS? 1988 through the present year.
- 3 IS THE TREATMENT OF CUSTOMER DEPOSITS AT ISSUE WITH THE IRS? NO.
- 4 IS THE TREATMENT OF CIAC AT ISSUE WITH THE IRS? NO.
- 5 IS THE TREATMENT OF UNBILLED REVENUE AT ISSUE WITH THE IRS? NO.
- 6 FOR THE LAST 5 TAX YEARS, WHAT DOLLARS WERE PAID TO OR RECEIVED FROM THE PARENT FOR FEDERAL INCOME TAXES? Paid to parent: 1991: \$308,000; 1992: \$2,147,000; 1993: \$1,202,000; 1994: \$581,000
1995: \$0 payments.
- 7 HOW WERE THE AMOUNTS IN (6) TREATED? Payments to parent were made when due to IRS and charged to the tax liability account.
- 8 FOR EACH OF THE LAST 5 TAX YEARS, WHAT WAS THE DOLLAR AMOUNT OF INTEREST DEDUCTED ON THE PARENT-ONLY TAX RETURN? 1991: \$4,134,881; 1992: \$3,529,467; 1993: \$1,927,805; 1994: \$2,018,759; 1995: \$ 3,107,148
- 9 COMPLETE THE FOLLOWING CHART FOR THE LAST 5 YEARS WITH RESPECT TO TAXABLE INCOME:

INCOME (LOSS) (000'S)

	BOOK BASIS					TAX BASIS				
	09/30/91	09/30/92	09/30/93	09/30/94	09/30/95	09/30/91	09/30/92	09/30/93	09/30/94	09/30/95
	10 PARENT ONLY	(11,022)	(7,124)	(4,033)	(3,477)	(3,218)	(9,394)	(6,848)	(3,953)	(3,218)
11 APPLICANT ONLY	3,049	4,991	3,535	(1,508)	(3,112)	(3,256)	4,281	1,827	(3,775)	(7,432)
12 TOTAL GROUP	2,878	17,708	20,504	13,095	7,888	(4,380)	13,459	(6,253)	(3,687)	(2,056)
13 TOTAL GROUP EXCLUDING PARENT AND APPLICANT	10,851	19,842	21,002	18,080	14,216	8,290	16,026	(4,127)	3,306	8,249

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

000079

SCHEDULE C-29

CONSOLIDATED RETURN

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 960502-GU

EXPLANATION: PROVIDE A SUMMARY OF THE SPECIFIC TAX EFFECT (IN DOLLARS) OF
FILING A CONSOLIDATED RETURN FOR THE HISTORIC BASE YEAR. IDENTIFY THE
NATURE AND AMOUNTS OF BENEFITS TO THE COMPANY AND THE RATEPAYERS.
PROVIDE A COPY OF ANY EXISTING TAX-SHARING AGREEMENTS WITH
AFFILIATED COMPANY.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 08/30/95
WITNESS: R. W. SMITH

The tax provision for City Gas is determined under full normalization procedures and is payable to NUI.
There are no tax-sharing agreements with affiliates.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

000080

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF TAXES OTHER THAN INCOME TAXES
FOR THE HISTORIC BASE YEAR AND THE PRIOR YEAR. FOR EACH TAX,
INDICATE THE AMOUNT CHARGED TO OPERATING EXPENSES.

TYPE OF DATA SHOWN:
HISTORIC BASE YR - 1: 08/30/94
WITNESS: R. W. SMITH

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NLI CORPORATION

DOCKET NO.: 980502-GU

OTHER TAXES FOR THE PRIOR YEAR ENDED 08/30/94

LINE NO.	TYPE OF TAX	(1)	(2)	(3)	(4)	(5)	(6)
		RATE	TAX BASIS (\$)	TOTAL AMOUNT (1 X 2)	JURISDICTIONAL FACTOR	AMOUNT	AMOUNT CHARGED TO OPERATING EXPENSES
1	FEDERAL UNEMPLOYMENT	0.80%	2,195,375	17,563	1.0	17,563	14,312
2	STATE UNEMPLOYMENT	0.50%	2,340,000	11,700	1.0	11,700	10,500
3	FICA	6.20%	7,925,532	491,383	1.0	491,383	401,352
4	FICA	1.45%	8,293,172	120,251	1.0	120,251	98,219
5	STATE INTANGIBLE	0.1920%	10,495,014	20,150	1.0	20,150	20,150
6	UTILITY ASSESSMENT FEE	0.3750%	52,768,800	197,883	1.0	197,883	197,883
7	PROPERTY	2.2007%	42,254,622	929,909	1.0	929,909	929,909
8	GROSS RECEIPTS	VARIOUS *	-	-	1.0	-	-
9	FRANCHISE FEE	VARIOUS *	-	-	1.0	-	-
10	OCCUPATIONAL LICENSE	100.00%	2,785	2,785	1.0	2,785	2,785
11	OTHER (PLEASE LIST)						
	Florida emergency excise tax	2.20%	1,690,909	37,200	1.0	37,200	37,200
	Sales tax discounts	100.00%	878	(878)	1.0	(878)	(878)

* These are not reported as either income or expense in 1994 as they net out.

\$ 1,711,432

SCHEDULE C-30

OTHER TAXES

PAGE 2 OF 2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF TAXES OTHER THAN INCOME TAXES
FOR THE HISTORIC BASE YEAR AND THE PRIOR YEAR. FOR EACH TAX,
INDICATE THE AMOUNT CHARGED TO OPERATING EXPENSES.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/95
WITNESS: R. W. SMITH

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION

DOCKET NO.: 960502-GU

OTHER TAXES FOR THE HISTORICAL BASE YEAR ENDED 09/30/95

LINE NO.	TYPE OF TAX	(1) RATE	(2) TAX BASIS (\$)	(3) TOTAL AMOUNT (1 X 2)	(4) JURISDICTIONAL		(5) AMOUNT	(6) AMOUNT CHARGED TO OPERATING EXPENSES
					FACTOR	AMOUNT		
1	FEDERAL UNEMPLOYMENT	0.80%	2,087,450	16,700	1.0	16,700	1,622	
2	STATE UNEMPLOYMENT	0.50%	2,080,770	10,404	1.0	10,404	1,258	
3	FICA	6.20%	7,420,355	460,062	1.0	460,062	383,991	
4	FICA	1.45%	7,697,862	111,619	1.0	111,619	93,163	
5	FEDERAL VEHICLE	0.00%	-	-	1.0	-	-	
6	STATE INTANGIBLE	0.1920%	9,321,521	17,897	1.0	17,897	17,897	
7	UTILITY ASSESSMENT FEE	0.3750%	51,447,467	192,928	1.0	192,928	192,928	
8	PROPERTY	1.7983%	55,367,010	995,660	1.0	995,660	995,660	
9	GROSS RECEIPTS (BILLED TO CUSTOMERS)	0.00%	-	-	1.0	-	-	
10	FRANCHISE FEE	0.00%	-	-	1.0	-	-	
11	OCCUPATIONAL LICENSE	100.00%	2,645	2,645	1.0	2,645	2,645	
12	OTHER (PLEASE LIST)							
	Florida emergency excise tax	2.20%	1,690,909	37,200	1.0	37,200	37,200	
	Sales tax discounts	100.00%	(714)	(714)	1.0	(714)	(714)	
TOTAL							9	1,725,650

SUPPORTING SCHEDULES:

000082

RECAP SCHEDULES: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 980502-GU

EXPLANATION: COMPLETE THE FOLLOWING INFORMATION REGARDING THE USE OF OUTSIDE PROFESSIONAL SERVICES DURING THE HISTORIC BASE YEAR PERIOD. SPECIFY BY CONTRACT AREAS SUCH AS ACCOUNTING, LEGAL, FINANCIAL OR ENGINEERING.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 08/30/95
WITNESS: R.W. SMITH

	TYPE OF SERVICE PERFORMED	NAME OF CONTRACTOR	PROJECT	CONTRACT TYPE (CHECK ONE)		PERIOD OF CONTRACT		ACCOUNT CHARGED (#)	CONTRACT COST
				ONE-TIME	CONTINUING	BEGIN	END		
1)	<u>MIS INVESTIGATION</u>								
	Arthur Andersen		MIS Matters	X					
	Raskin & Raskin		MIS Investigation	X		N/A	N/A	923.1	\$ 4,014
	Hogg, Allen, Rycs, Norton		MIS Matter	X		N/A	N/A	923.3	3,431
2)	<u>LEGAL</u>							923.1	2,567
	McWhirter, Reeves, McGlothlin		Regulatory		X				
	Steel, Hector & Davis		Legal Services	X		N/A	N/A	923.3	65,127
	McCarthy, Sweeney, Harkaway		FERC Matters		X	N/A	N/A	923.3	12,979
	Accrual for Additional Legal Matters		Legal Services		X	N/A	N/A	923.3	14,826
	Milledge Iden & Held		Legal Services (Dade)	X		N/A	N/A	923.3	50,000
	David T. Young - Waitman		Legal Services	X		N/A	N/A	923.3	8,471
	Malatesta Hawke		Legal Services		X	N/A	N/A	923.3	4,000
3)	<u>FINANCIAL</u>							923.3	2,260
	H. Earl Barber		ESOP Trustee		X				
	Unemployment Services		Tax Consultant		X	N/A	N/A	923.3	40,000
4)	<u>ENGINEERING</u>							923.3	2,029
	Richard Furman		Engineering		X	N/A	N/A	923.3	66,764
5)	<u>OTHER (SPECIFY)</u>								
	J.B. Stark		Consultant		X	N/A	N/A	923.3	47,324
	Morris & Reynolds		Insurance		X	N/A	N/A	923.3	35,125
	J. Wutzler		Accounting	X		N/A	N/A	923.3	32,115
	Addison Bain		Consultant		X	N/A	N/A	923.3	7,975
	Meridian International Group		Marketing	X		N/A	N/A	923.3	6,000
	IRMC		Consulting		X	N/A	N/A	923.3	4,050
	Phillip Hammersmith		Public Relation		X	N/A	N/A	923.3	4,000
	K.C. Kessler		CNG	X		N/A	N/A	923.3	3,750
	11 items less than \$1,000.00		Various		X	N/A	N/A	923.3	1,939
TOTAL CONTRACTUAL EXPENSES:									\$ 400,294

SUPPORTING SCHEDULES:

000083

RECAP SCHEDULES: C-2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE DETAILING TRANSACTIONS WITH AFFILIATED COMPANIES AND RELATED PARTIES FOR THE HISTORIC BASE YEAR INCLUDING INTERCOMPANY CHARGES, LICENSES, CONTRACTS, AND FEES. IF THE DATA REQUESTED IS ALREADY ON FILE WITH THE COMMISSION, (AS REQUIRED BY RULE 25-7.014) AND IS BASED ON THE SAME PERIOD AS THE HISTORIC BASE YEAR, A STATEMENT TO THAT EFFECT WILL BE

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 9/30/95
WITNESS: R.W. SMITH

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 960502-GU

TRANSACTIONS WITH AFFILIATED COMPANIES 9/30/95

NAME OF COMPANY OR RELATED PARTY	RELATION TO UTILITY	TYPE OF SERVICE PROVIDED OR RECEIVED	EFFECTIVE CONTRACT DATE	CHARGE OR (CREDIT) DURING YEAR	
				AMOUNT	ACCOUNT NO.

THIS SCHEDULE IS NOT APPLICABLE, AS THERE ARE NO SUCH TRANSACTIONS.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

000084

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 960502-GU

EXPLANATION: PROVIDE A COMPARISON OF WAGE AND SALARY INCREASES
 FOR THE LAST THREE YEARS AND HISTORIC BASE YEAR TO THE CPI.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 9/30/95
 HISTORIC BASE YR - 1: 9/30/94
 HISTORIC BASE YR - 2: 9/30/93
 HISTORIC BASE YR - 3: 9/30/92
 WITNESS: R. W. SMITH

INCREASE IN WAGES AND SALARY BY GROUP	9/30/92	9/30/93	9/30/94	9/30/95
SUPERVISORY	5.27%	5.15%	14.82%	(11.58%)
UNION	5.98%	5.77%	11.05%	(7.02%)
OPERATIONS	4.84%	3.74%	12.18%	(9.22%)
TOTAL INCREASE (WEIGHTED AVERAGE)	5.39%	4.86%	12.31%	(9.79%)
CHANGE IN CPI FROM PREVIOUS YEAR	2.94%	2.72%	2.94%	2.57%
DIFFERENCE BETWEEN INCREASE IN WAGES AND SALARIES AND CPI	2.45%	2.14%	9.37%	(12.36%)

COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NLI CORPORATION
 DOCKET NO.: 960502-GU

EXPLANATION: FOR THE HISTORIC BASE YEAR FUNCTIONALIZED O & M
 EXPENSE PLEASE PROVIDE THE BENCHMARK VARIANCES.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 08/30/95
 PRIOR RATE CASE BASE YR: 08/30/93
 WITNESS: R. SMITH

LINE NO.	FUNCTION	COL 1 HISTORIC BASE YEAR TOTAL COMPANY PER BOOKS (MFR C-5) (CURRENT CASE)	COL 2 O & M ADJUSTMENTS (MFR C-35) (CURRENT CASE)	COL 3 ADJUSTED HISTORIC BASE YEAR O & M (MFR C-1) (CURRENT CASE)	COL 4 1993 BASE YEAR ADJUSTED O & M (MFR C-36) (PRIOR CASE)	COL 5 COMPOUND MULTIPLIER (MFR C-37)	COL 6 HISTORIC BASE YEAR BENCHMARK (COL 4 X 5)	COL 7 BENCHMARK VARIANCE (MFR C-38) (COL 6 - 3)
1	DISTRIBUTION OPERATIONS	\$4,949,153	\$0	\$4,949,153	\$4,684,016	1.1426	\$5,352,183	(\$403,030)
2	DISTRIBUTION MAINTENANCE	1,238,116	(288,540)	969,576	1,019,605	1.1426	1,185,050	(195,474)
3	CUSTOMER ACCOUNTS	2,794,813	(2,142)	2,792,671	2,777,348	1.1426	3,173,532	(380,861)
4	CUSTOMER SERVICE & INFORMATION					1.1426		
5	SALES EXPENSE	1,349,080	(5,777)	1,343,303	984,819	1.1426	1,125,302	218,001
6	ADMINISTRATIVE & GENERAL	6,748,209	(774,676)	5,973,533	5,456,225	1.1426	6,234,546	(261,013)
7	PROD. & LOCAL STORAGE							
8	TOTAL	<u>\$17,079,371</u>	<u>(\$1,051,135)</u>	<u>\$16,028,236</u>	<u>\$14,922,013</u>		<u>\$17,050,612</u>	<u>(\$1,022,376)</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DETAIL OF ADJUSTMENTS MADE TO THE
HISTORIC BASE YEAR PER BOOKS O & M EXPENSES BY FUNCTION.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/95
WITNESS: R.W. SMITHCOMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION

DOCKET NO.: 960502-GU

LINE NO.	FUNCTION	ADJUSTMENT	EXPLANATION
1	DISTRIBUTION OPERATIONS	\$0	
2	DISTRIBUTION MAINTENANCE	(\$268,540)	To remove leased appliance expense.
3	CUSTOMER ACCOUNTS	(\$2,142)	To remove leased appliance expense.
4	CUSTOMER SERVICE & INFORMATION	\$0	
5	SALES EXPENSE	(\$5,777)	To remove leased appliance expense.
6	ADMINISTRATIVE & GENERAL	(\$774,676)	To allocate A&G expenses to non-utility and remove expenses previously disallowed.
7			
8	TOTAL	<u>(\$1,051,135)</u>	

SCHEDULE C-36

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION

DOCKET NO.: 960602-GU

BASE YEAR RECOVERABLE O & M EXPENSES BY FUNCTION

EXPLANATION: PROVIDE ADJUSTMENTS TO BASE YEAR (PRIOR CASE) O & M EXPENSES RELATED TO EXPENSES RECOVERABLE THROUGH MECHANISMS OTHER THAN BASE RATES. EXPLAIN ANY ADJUSTMENTS.

TYPE OF DATA SHOWN:
PRIOR RATE CASE BASE YR: 09/30/95
WITNESS: R. W. SMITH

LINE NO.	FUNCTION	BASE YEAR ACTUAL O&M	ADJUSTMENTS FOR NON-BASE RATE EXPENSE RECOVERIES	BASE YEAR ADJUSTED O&M	EXPLANATION
			\$0	\$4,684,016	N/A
1	DISTRIBUTION OPERATIONS	\$4,684,016	0	1,019,605	N/A
2	DISTRIBUTION MAINTENANCE	1,019,605	0	2,777,348	N/A
3	CUSTOMER ACCOUNTS	2,777,348	0	0	N/A
4	CUSTOMER SERVICE & INFORMATION	0	0	984,819	N/A
5	SALES EXPENSE	984,819	0	5,456,225	N/A
6	ADMINISTRATIVE & GENERAL	5,456,225	0	0	N/A
7	PROD. & LOCAL STORAGE	0	0	\$14,922,013	
8	TOTAL	\$14,922,013	\$0		

SUPPORTING SCHEDULES:

000088

RECAP SCHEDULES:

O & M COMPOUND MULTIPLIER CALCULATION

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION

DOCKET NO.: 960502-GU

EXPLANATION: FOR EACH YEAR SINCE THE BASE YEAR OF THE COMPANY'S LAST RATE CASE, PROVIDE THE AMOUNTS AND PERCENT INCREASES ASSOCIATED WITH CUSTOMERS AND AVERAGE CPI. SHOW THE CALCULATION FOR EACH COMPOUND MULTIPLIER.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR LAST CASE: 09/30/93
HISTORIC BASE YEAR CURRENT CASE: 09/30/95
WITNESS: R.W. SMITH

YEAR	TOTAL CUSTOMERS		A COMPOUND MULTIPLIER	AVERAGE CPI		B COMPOUND MULTIPLIER	INFLATION & GROWTH COMPOUND MULTIPLIER (A X B)
	AVERAGE NUMBER FOR PERIOD	% INCREASE		AMOUNT	% INCREASE		
1993	88,552		1.0000	434.7		1.0000	1.0000
1994	92,896	4.91%	1.0491	447.5	2.94%	1.0294	1.0799
1995	95,827	3.16%	1.0822	459.0	2.57%	1.0559	1.1428

SUPPORTING SCHEDULES:

000083

RECAP SCHEDULES: C-33

FLORIDA PUBLIC SERVICE COMMISSION

O & M BENCHMARK VARIANCE BY FUNCTION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 960502-GU

EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY THE DIFFERENCE.

TYPE OF DATA SHOWN:
HIS. BASE YR LAST CASE: 09/30/93
HIS. BASE YR CURRENT CASE: 09/30/95
WITNESS: R. W. SMITH

FERC ACCOUNTS: 871-881

FERC FUNCTIONAL GROUP: DISTRIBUTION OPERATIONS

TEST YEAR ADJUSTED REQUEST	AMOUNT
BENCHMARK	\$4,949,153
VARIANCE TO JUSTIFY	5,352,183
	<u>(8403,030)</u>

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE	JUSTIFICATION * ON PAGE #
1	1	870 Supervision and Engineering	57,002	65,133	58,002	(7,131)	
2	2	874 - 877 Other	663,941	758,651	746,129	(12,522)	
3	3	878 Meter and House Reg Expense	856,180	978,313	828,626	(149,687)	
4	4	879 Customer Installations	1,996,317	2,281,088	2,232,272	(48,816)	
5	5	880 Other Expenses	901,099	1,029,639	1,057,192	27,553	
6	6	880.7 Business Meals	20,987	23,981	23,479	(502)	
7	7	881 Rents	188,490	215,378	3,453	(211,925)	
8			<u>4,884,016</u>	<u>5,352,183</u>	<u>4,949,153</u>	<u>(403,030)</u>	

* ATTACH ADDITIONAL PAGES AS NECESSARY TO PROVIDE COMPLETE JUSTIFICATION FOR VARIANCE.

SUPPORTING SCHEDULES: C-33

000090

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 960502-GU

O & M BENCHMARK VARIANCE BY FUNCTION

EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY THE DIFFERENCE.

TYPE OF DATA SHOWN:
HIS. BASE YR LAST CASE: 09/30/93
HIS. BASE YR CURRENT CASE: 09/30/91
WITNESS: R. W. SMITH

FERC ACCOUNTS: 885 - 895

FERC FUNCTIONAL GROUP: DISTRIBUTION MAINTENANCE

TEST YEAR ADJUSTED REQUEST	<u>AMOUNT</u>
BENCHMARK	\$969,576
VARIANCE TO JUSTIFY	<u>1,165,050</u>
	<u>(\$195,474)</u>

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE	JUSTIFICATION ON PAGE #
1							
2		894 Maint of Other Equipment	238,253	272,239	18,417	(253,822)	
3		Maintenance - Other	<u>781,352</u>	<u>892,811</u>	<u>951,159</u>	<u>58,348</u>	
			<u>1,019,605</u>	<u>1,165,050</u>	<u>969,576</u>	<u>(195,474)</u>	

* ATTACH ADDITIONAL PAGES AS NECESSARY TO PROVIDE COMPLETE JUSTIFICATION FOR VARIANCE.

SUPPORTING SCHEDULES: C-33

000091

RECAP SCHEDULES:

O & M BENCHMARK VARIANCE BY FUNCTION

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 980502-GU

EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY THE DIFFERENCE.

TYPE OF DATA SHOWN:
HIS. BASE YR LAST CASE: 09/30/93
HIS. BASE YR CURRENT CASE: 09/30/95
WITNESS: R. W. SMITH

FERC ACCOUNTS: 901-905

FERC FUNCTIONAL GROUP: CUSTOMER ACCOUNTS

TEST YEAR ADJUSTED REQUEST	<u>AMOUNT</u>
BENCHMARK	\$2,792,671
VARIANCE TO JUSTIFY	<u>3,173,532</u>
	<u>(\$380,861)</u>

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE	JUSTIFICATION ON PAGE #
1	1	901-905 Customer Accounts	2,777,348	3,173,532	2,792,671	(380,861)	
2			<u>\$ 2,777,348</u>	<u>\$ 3,173,532</u>	<u>\$ 2,792,671</u>	<u>(380,861)</u>	

* ATTACH ADDITIONAL PAGES AS NECESSARY TO PROVIDE COMPLETE JUSTIFICATION FOR VARIANCE.

SUPPORTING SCHEDULES: C-33

RECAP SCHEDULES:

000092

FLORIDA PUBLIC SERVICE COMMISSION

O & M BENCHMARK VARIANCE BY FUNCTION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 960502-GU

EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY THE DIFFERENCE.

TYPE OF DATA SHOWN:
HIS. BASE YR LAST CASE: 09/30/93
HIS. BASE YR CURRENT CASE: 09/30/95
WITNESS: RAND W. SMITH

FERC ACCOUNTS: 911 - 917

FERC FUNCTIONAL GRO SALES EXPENSE

TEST YEAR ADJUSTED REQUEST	AMOUNT
BENCHMARK	\$1,343,303
VARIANCE TO JUSTIFY	1,125,302
	<u>\$218,001</u>

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE	JUSTIFICATION * ON PAGE #
1	1	911 Sales Supervision	95,719	109,373	131,427	22,054	
2	2	912 Demonstration & Selling	708,200	809,223	1,015,945	206,722	
3	3	913 Advertising	6,298	7,196	19,823	12,627	
4	4	916 Misc Sales Expense	174,802	199,509	176,108	(23,401)	
5	5		<u>984,819</u>	<u>1,125,302</u>	<u>1,343,303</u>	<u>218,001</u>	

SCHEDULE C-38

O & M BENCHMARK VARIANCE BY FUNCTION

PAGE 5 OF 5

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY THE DIFFERENCE.

TYPE OF DATA SHOWN:
HIS. BASE YR LAST CASE: 09/30/93
HIS. BASE YR CURRENT CASE: 09/30/95
WITNESS: RAND W. SMITH

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION

DOCKET NO.: 960502-GU

FERC ACCOUNTS: 920 - 935

FERC FUNCTIONAL GROUP: ADMINISTRATIVE & GENERAL

	AMOUNT
TEST YEAR ADJUSTED REQUEST	\$5,973,533
BENCHMARK	6,234,546
VARIANCE TO JUSTIFY	(\$261,013)

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE	JUSTIFICATION ON PAGE # *
1	1	920 - 935 Administrative & General	5,456,225	6,234,546	5,973,533	(261,013)	
2	2		5,456,225	6,234,546	5,973,533	(261,013)	

* ATTACH ADDITIONAL PAGES AS NECESSARY TO PROVIDE COMPLETE JUSTIFICATION FOR VARIANCE.

SUPPORTING SCHEDULES: C-33

000094

RECAP SCHEDULES:

CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO. 960502-GU
MINIMUM FILING REQUIREMENTS
INDEX

		RATE OF RETURN SCHEDULES	
SCHEDULE NO.	WITNESS	TITLE	PAGE
D-1 p.1	R. W. SMITH	COST OF CAPITAL - 13 MONTH AVERAGE	96
D-1 p.2	R. W. SMITH	COST OF CAPITAL - 13 MONTH AVERAGE	97
D-2 p.1	R. W. SMITH	LONG TERM DEBT OUTSTANDING - DETAIL	98
D-2 p.2	R. W. SMITH	LONG TERM DEBT - CALL PROVISIONS	99
D-3 p.1	R. W. SMITH	SHORT TERM DEBT	100
D-4 p.1	R. W. SMITH	PREFERRED STOCK	101
D-5 p.1	R. W. SMITH	COMMON STOCK ISSUES	102
D-6 p.1	R. W. SMITH	CUSTOMER DEPOSITS	103
D-7 p.1	R. W. SMITH	SOURCES AND USES OF FUNDS	104
D-8 p.1	R. W. SMITH	ISSUANCE OF SECURITIES	105
D-9 p.1	R. W. SMITH	SUBSIDIARY INVESTMENTS	106
D-10 p.1	R. W. SMITH	RECONCILIATION OF AVERAGE CAPITAL STRUCTURE TO AVERAGE JURISDICTIONAL RATE BASE	107
D-11 p.1	R. W. SMITH	FINANCIAL INDICATORS - INTEREST & PREFERRED DIVIDENDS	108
D-11 p.2	R. W. SMITH	FINANCIAL INDICATORS - PERCENTAGE OF CONSTRUCTION FUNDS INTERNALLY GENERATED	109
D-11 p.3	R. W. SMITH	FINANCIAL INDICATORS - AFUDC AS A PERCENTAGE OF INCOME AVAILABLE FOR COMMON	110
D-12 p.1	R. W. SMITH	APPLICANT'S MARKET DATA	111

000095

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE COMPANY'S 13-MONTH AVERAGE RECONCILED JURISDICTIONAL CAPITAL STRUCTURE AND COST RATES FOR EACH CLASS OF CAPITAL FOR THE HISTORIC BASE YEAR OF THE CURRENT CASE AND THE HISTORIC BASE YEAR OR TEST YEAR OF THE LAST RATE CASE.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 08/30/95

PRIOR RATE CASE YEAR: 9/30/94

WITNESS: R.W. SMITH

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 960502-GU

LAST RATE CASE - TEST YEAR ENDED 9/30/95						PRESENT RATE CASE - HISTORIC BASE YEAR ENDED 9/30/95							
LINE NO.	CLASS OF CAPITAL (1)	APPROVED DOLLARS (2)	RATIO (3)	COST RATE APPROVED (4)	WEIGHTED COST APPROVED (5)	ADJUSTMENTS							
						AMOUNT PER BOOKS (6)	TO CONFORM W/ RATIO OF INVESTOR SOURCES (7)	SPECIFIC (8)	PRORATA (9)	NET (10)	RATIO (11)	COST RATE (12)*	WEIGHTED COST (13)
1	COMMON EQUITY**	\$ 24,730,950	29.93%	11.30%	3.38%	\$ 46,450,548	\$ (7,828,008)	\$ -	\$ (11,098,654)	\$ 27,523,886	32.12%	11.30%	3.63%
2	LONG TERM DEBT**	\$ 33,340,115	40.34%	7.03%	2.84%	\$ 32,492,322	\$ 15,283,300	\$ -	\$ (13,728,904)	\$ 34,046,718	39.73%	7.32%	2.91%
3	SHORT TERM DEBT**	\$ 9,951,833	12.04%	5.50%	0.66%	\$ 23,098,186	\$ (7,455,292)	\$ -	\$ (4,495,175)	\$ 11,147,719	13.01%	5.78%	0.75%
4	CUSTOMER DEPOSITS	\$ 5,476,486	6.63%	5.78%	0.38%	\$ 5,485,253	\$ -	\$ -	\$ -	\$ 5,485,253	6.40%	6.00%	0.30%
5	(TC - (0 COST)	\$ 2,519,987	3.05%	0.00%	0.00%	\$ 1,611,208	\$ -	\$ (63,230)	\$ -	\$ 1,547,978	1.81%	0.00%	0.00%
6	DEF TAXES - (0 COST)	\$ 6,618,848	8.01%	0.00%	0.00%	\$ 18,475,639	\$ -	\$ (12,537,622)	\$ -	\$ 5,938,017	6.93%	0.00%	0.00%
7	OTHER (EXPLAIN)	\$ -	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
8	TOTAL	\$ 82,638,219	100%		7.26%	\$ 127,613,196	\$ -	\$ (12,600,652)	\$ (29,322,733)	\$ 85,689,571	100.00%		7.67%

INTEREST SYNCHRONIZATION CALCULATION

RATE BASE		\$ 85,689,571
x WEIGHTED AVG COST OF DEBT (SUM OF "a")		4.04%
SYNCHRONIZED INTEREST		\$ 3,461,807
INTEREST PER BOOKS (FROM C-22)		\$ 4,864,121
INTEREST PER BOOKS OVER SYNCHRONIZED INTEREST CALCULATED		\$ 1,202,314
STATE TAX @ 5.50% (TO C-2)		\$ 66,127
FEDERAL TAX @ 34.00% (TO C-2)		\$ 1,136,187
TOTAL INCOME TAX ADJUSTMENT		\$ 1,202,314
		\$ 86,127
		\$ 386,303
		\$ 452,431

* THE COST RATE FOR COMMON EQUITY SHALL BE THE COMPANY PROPOSED RATE.

** COMMON EQUITY, LONG TERM DEBT AND SHORT TERM DEBT ARE PRESENTED IN CONFORMANCE WITH CONSOLIDATED INVESTOR SOURCES RATIOS.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE COMPANY'S 13-MONTH AVERAGE CAPITAL STRUCTURE AND COST RATE FOR THE MOST RECENT YEAR PRIOR TO THE HISTORIC BASE YEAR. (CONSISTENT WITH THE METHODOLOGY OF SCHEDULE D-1, PAGE 1)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR - 1 : 9/30/94
WITNESS: R.W. SMITHCOMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION

DOCKET NO.: 960502-GU

HISTORIC BASE YEAR - 1 (YEAR ENDED 09/30/94)

LINE NO.	CLASS OF CAPITAL (1)	DOLLAR AMOUNT (2)	PERCENT OF TOTAL (3)	COST RATE (4)	COST RATE (3)(4) (5)
1	COMMON EQUITY	\$ 27,673,283	29.95%	11.00%	3.29%
2	LONG TERM DEBT	26,181,082	28.33%	9.25%	2.62%
3	SHORT TERM DEBT	16,867,053	18.25%	5.16%	0.94%
4	CUSTOMER DEPOSITS	4,782,051	5.17%	7.38%	0.38%
5	TAX CREDITS - "ZERO COST"	2,081,221	2.28%	0.00%	0.00%
6	ACCUMULATED DEFERRED INCOME TAX- "ZERO COST"	14,812,924	16.03%	0.00%	0.00%
7	OTHER (EXPLAIN)	-	0.00%	0.00%	0.00%
8	TOTAL	\$ 92,407,594	100.00%		7.24%

REFLECTS THE SURVEILLANCE REPORT FOR SEPTEMBER 1994 AS FILED, ADJUSTED FOR CONSOLIDATED INVESTOR SOURCES OF CAPITAL.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

000097

Florida Public Service Commission

Explanation: Provide analysis, as specified, of each outstanding issue of long-term debt, on a 13 month average basis, for the historic base year.

Type of Data Shown

Historic Base Year Date: 09/30/95

Witness:

R. W. SMITH

Company: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION

Docket No: 960502-GU

NOTE: PRESENTED ON A CONSOLIDATED BASIS
FOR ALL OF NUI CORPORATION

Line No.	Issue (1)	Issue Date (2)	Maturity Date (3)	Average Principal Outstanding 09/30/95 (4)	(Premium) Discount (5)	Issuing Expense (6)	Early Retirement Premium (7)	Net (5) + (6) + (7) (8)	Life (Years) (9)	Annual Amortization (8) / (9) (10)	Interest (11)	Annual Total Cost (10) + (11) (12)
1	Gas Facilities Revenue Bonds											
2	11% due June 1, 2014*	06/01/84	06/01/14	-	-	722,830	500,000	1,222,830	30	40,761	-	40,761
3	11.25% due June 1, 2014*	06/01/84	06/01/14	-	-	666,096	430,000	1,096,096	30	36,537	-	36,537
4	6.825% due October 1, 2021	10/01/91	10/01/21	8,400,000	252,000	120,071	-	372,071	30	12,402	556,500	568,902
5	6.75% due October 1, 2021	10/01/91	10/01/21	46,200,000	1,362,900	411,723	-	1,774,623	30	58,154	3,118,500	3,177,654
6	6.35% due October 1, 2022	07/15/94	10/01/22	46,500,000	-	228,367	-	228,367	28	8,156	2,952,750	2,960,906
7	6.4% due October 1, 2024	07/15/94	10/01/24	20,000,000	-	578,640	-	578,640	30	19,288	1,280,000	1,299,288
8	First Mortgage Bonds											
9	8% due April 1, 1997, 8th Series **	04/01/72	04/01/97	1,894,000	-	85,745	71,250	156,995	25	6,280	151,520	157,800
10	8.5% due May 1, 2002, 9th Series **	05/01/87	05/01/02	5,455,000	-	209,880	190,920	400,800	15	26,720	463,675	490,395
11	Medium-Term Notes											
12	7.125% due August 1, 2002	05/25/95	08/01/02	7,892,000	-	175,593	-	175,593	7	25,085	443,803	468,888
13	5.35% due February 1, 2005	02/18/95	02/01/05	30,788,000	-	700,475	-	700,475	10	70,048	2,599,366	2,669,414
14	ESOP Debt, 8%, due May 31, 2002	07/24/87	05/31/02	1,153,000	-	-	-	-	15	-	89,180	89,180
15	Credit Agreement	09/01/93	09/01/97	30,000,000	-	-	-	-	4	-	1,820,485	1,820,485
16	Construction Funds											
17	6.75% due October 1, 2021			(2,646,000)	-	-	-	-			(280,396)	(280,396)
18	6.4% due October 1, 2024			(14,388,000)	-	-	-	-			(752,625)	(752,625)
19	Total			181,019,000	\$ 1,614,900	\$ 3,899,420	\$ -	\$ 6,706,490		\$ 304,430	\$ 12,522,758	\$ 12,827,188
20	Unamortized Premium, Discount and Issue Expense			(5,679,316)								
21	Net			\$ 175,349,684								
22	Embedded Cost of Long-Term Debt (Line 17, Col 12) / (Line 21, Col 4)			7.32%								

* These Gas Facilities Revenue Bonds were redeemed in August 1994.

** First Mortgage Bonds were redeemed in July 1995.

Florida Public Service Commission

Company: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
Docket No 960502-GU

Explanation: Provide an explanation of call provisions and special
Restrictions including series, due date and debt type for the
historic base year.

Type of Data Shown
Historic Base Year Date: 09/30/95
Witness: R. W. SMITH

NOTE: PRESENTED ON A CONSOLIDATED BASIS
FOR ALL OF NUI CORPORATION

	Gas Facilities Revenue Bonds				Medium-Term Notes		ESOP Debt	Credit Agreement
	6.625% due 10/01/21	6.75% due 10/01/21	6.35% due 10/01/22	6.4% due 10/01/24	7.125% due 08/01/02	8.35% due 02/01/05	6% due 05/31/02	Variable due 09/01/97
1 Series	10/01/21	10/01/21	10/01/22	10/01/24	08/01/02	02/01/05	05/31/02	09/01/97
2 Maturity Date	10/01/21	10/01/21	10/01/22	10/01/24	no	no	yes	yes
3 Callable by Company	yes	yes	yes	yes	N/A	N/A	100%	100%
4 Call Provisions:								
Callable at anytime	N/A	N/A	N/A	N/A	N/A	N/A	-	-
10/01/96 to 09/30/97	102%	102%	-	-	N/A	N/A	-	-
10/01/97 to 09/30/98	101%	101%	-	-	N/A	N/A	-	-
10/01/98 thereafter	100%	100%	-	-	N/A	N/A	-	-
10/01/04 to 09/30/05	-	-	102%	102%	N/A	N/A	-	-
10/01/05 to 09/30/06	-	-	101%	101%	N/A	N/A	-	-
10/01/06 thereafter	-	-	100%	100%	N/A	N/A	100%	100%
5 Call Price @ Test Year	N/A	N/A	N/A	N/A				
6 Mandatory Redemption Upon					no	no	no	no
Sale of Company to Govern	no	no	no	no	N/A	N/A	N/A	N/A
7 Redemption Provision	N/A	N/A	N/A	N/A				
8 Mandatory Redemption Upon					no	no	no	no
Sale of Company to Other C	no	no	no	no	N/A	N/A	N/A	N/A
9 Redemption Provision	N/A	N/A	N/A	N/A	N/A	N/A	100%	100%
10 Redemption Price @ Test Year	N/A	N/A	N/A	N/A				

RECAP SCHEDULES:

Supporting Schedules:

000099

Florida Public Service Commission

Explanation: Provide analysis of short-term debt including each outstanding issue of short-term debt, on a 13 month average basis, for the historic base year.

Type of Data Shown

Historic Base Year Date: 09/30/95

Witness: R. W. SMITH

Company: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION

Docket No: 98/502-GU

NOTE: PRESENTED ON A CONSOLIDATED BASIS
FOR ALL OF NUI CORPORATION

Line No.	Description (1)	Interest Expense (2)	Maturity Date (3)	Average Amount Outstanding Historic Base Year (4)	Effective Cost Rate (2) / (4) (5)
1	Notes payable - various banks	\$3,425,794	(a)	\$59,270,000	5.78%

Supporting Schedules:

000100

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS, AS SPECIFIED, OF PREFERRED STOCK
ON A 13 MONTH AVERAGE BASIS FOR THE HISTORIC BASE YEAR.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/95
WITNESS: R. W. SMITHCOMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION

DOCKET NO.: 980502-GU

LINE NO.	ISSUE (1)	ISSUE DATE (2)	CALL PROVISIONS OR SPECIAL RESTRICTIONS (3)	PRINCIPAL AMOUNT OUTSTANDING (4)	DISCOUNT OR PREMIUM ASSOCIATED WITH (4) (5)	ISSUING EXPENSE ASSOCIATED WITH (4) (6)	NET PROCEEDS (4) + (5) - (6) (7)	COUPON RATE (8)	DOLLAR DIVIDENDS (8 X 4) (9)	EFFECTIVE COST RATE (9)/(7) (10)
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THIS SCHEDULE IS NOT APPLICABLE AS NUI HAS NO OUTSTANDING PREFERRED SHARES.

000101

Florida Public Service Commission

Explanation: Provide analysis of common stock issues, as specified,
for the historic base year and three previous years.Type of Data Shown
Historic Base Year Date: 09/30/95
Witness: R. W. SMITHCompany: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION

Doc. No: 960502-GU

NOTE: PRESENTED ON A CONSOLIDATED BASIS
FOR ALL OF NUI CORPORATION

Line No.	Method of Issue (1)	Price Per Share (a) (2)	Shares Issued (3)	(Dollars in Thousands)		Net Proceeds (4) - (5) (6)	Net Proceeds Per Share (a) (6)/(3) (7)	Total Shares Outstanding (8)
				Gross Proceeds (2) * (3) (4)	Issue Expense (5)			
1	Beginning Balance							6,342,155
2	Issue for Year 1992 - Public offering	\$ 18.28	1,500,000	\$ 27,425	\$ 208	\$ 27,217	\$ 18.14	7,842,155
4	- Other *	\$ 19.70	193,755	\$ 3,817		\$ 3,817	\$ 19.70	8,035,910
5	Issue for Year 1993 - Other *	\$ 25.29	185,186	\$ 4,177		\$ 4,177	\$ 25.29	8,201,096
6	Issue for Year 1994 - Acquisition**	\$ 24.68	693,443	\$ 16,864	\$ 1,170	\$ 15,694	\$ 22.98	8,884,539
7	- Other *	\$ 23.20	272,556	\$ 6,323		\$ 6,323	\$ 23.20	9,157,095
8	Issue for Year 1995 - Other *	\$ 14.03	74,499	\$ 1,045		\$ 1,045	\$ 14.03	9,231,594
9	- Treasury stock purchased	\$ 15.42	(30,357)	\$ (468)		\$ (468)	\$ 15.42	9,201,237
10	End of year balance			<u>2,858,082</u>	<u>\$ 1,378</u>	<u>\$ 57,805</u>		<u>9,201,237</u>

(a) Average price

* Represents common stock issued in connection with the Company's common stock and dividend reinvestment plan and various employee benefit plans.

** NUI acquired all of the outstanding common stock of Pennsylvania & Southern Gas Company on April 19, 1994 in a stock for stock purchase transaction.

Supporting Schedules:

000103

FLORIDA PUBLIC SERVICE COMMISSION

CUSTOMER DEPOSITS

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 960502-GU

EXPLANATION: PROVIDE MONTHLY BALANCES, INTEREST RATES, AND INTEREST PAYMENTS ON CUSTOMER DEPOSITS FOR THE HISTORIC BASE YEAR. INDICATE THE COMPANY POLICY ON COLLECTING DEPOSITS, DEPOSIT SIZE, PAYMENT OF INTEREST, AND REFUNDS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 9/30/95
WITNESS: R.W. SMITH

LINE NO.	MONTH & YEAR (1)	CUSTOMER DEPOSITS (2)	INACTIVE CUSTOMER DEPOSITS (3)	TOTAL CUSTOMER DEPOSITS (2) + (3) (4)	INTEREST EXPENSE PER BOOKS (5)
1	Sep-94	\$ 5,484,092	\$ -	\$ 5,484,092	
2	Oct-94	\$ 5,495,827	\$ -	\$ 5,495,827	
3	Nov-94	\$ 5,509,247	\$ -	\$ 5,509,247	
4	Dec-94	\$ 5,535,460	\$ -	\$ 5,535,460	\$ 26,610
5	Jan-95	\$ 5,532,163	\$ -	\$ 5,532,163	\$ 26,094
6	Feb-95	\$ 5,552,332	\$ -	\$ 5,552,332	\$ 26,349
7	Mar-95	\$ 5,560,898	\$ -	\$ 5,560,898	\$ 26,331
8	Apr-95	\$ 5,532,447	\$ -	\$ 5,532,447	\$ 20,083
9	May-95	\$ 5,434,112	\$ -	\$ 5,434,112	\$ 26,219
10	Jun-95	\$ 5,408,046	\$ -	\$ 5,408,046	\$ 26,501
11	Jul-95	\$ 5,410,802	\$ -	\$ 5,410,802	\$ 25,840
12	Aug-95	\$ 5,390,583	\$ -	\$ 5,390,583	\$ 26,104
13	Sep-95	\$ 5,462,284	\$ -	\$ 5,462,284	\$ 25,764
14				\$ 5,485,253	\$ 25,791
15				<u>13-MONTH AVG.</u>	<u>12-MONTH TOTAL</u>
				EFFECTIVE INTEREST RATE	\$ 294,341
				5.37%	<u>\$ 314,526</u>
16				Interest expense including October 1995 adjustment ¹	

NARRATIVE DESCRIPTION: The company requires an initial deposit of two times the estimated monthly bill plus an amount for the connect and disconnect charge. Credit in lieu of a cash deposit may be deemed satisfactorily established if the applicant for service furnishes a satisfactory guarantor an irrevocable letter of credit from a bank, or a satisfactory surety bond to secure payment of bills. Interest will be paid by the Company on customer deposits at the rate of 6 percent per annum. The Company will pay interest on certain qualifying non-residential customer deposits at the rate of 7 percent per annum. The 7% rate will apply to non-residential deposits in those cases where the customer has established a satisfactory payment record and has had continuous service for a period of 23 months (FPSC Rule 25-7.063(6)). The Company has the option of refunding deposits after 23 months. The amount of such interest due any customer shall be credited to the customer's bill at least annually or upon termination of service, provided the account has been active for at least six months and the deposit has been held for at least that period. When service is terminated, any balance of the amount deposited and interest accrued will be returned to the customer; or the deposit may be returned at any time previous thereto at the option of the Company. Residential deposits will be returned after the customer has had continuous service for a period of 23 months and has not in the preceding 12 months made more than one late payment of a bill; paid with a check refused by a bank; been disconnected for nonpayment, tampered with the gas meter, or used service in a fraudulent or unauthorized manner. In each case where a refund is made the amount of the deposit and interest will be applied against any amount owed by the customer and the balance refunded. At the option of the customer, the deposit will be refunded in full after payment of the final bill.

¹ Amount includes \$6,317 for Feb. 1995 which was under-accrued. This leaves a Sept. 1995 accrual of \$6339. It was subsequently noted that the Sept. 1995 accrual was not correct, and an adjustment was made in Oct. 1995 for \$20,184.99.

SUPPORTING SCHEDULES: B-1 p.1

RECAP SCHEDULES: D-1 p.1

000103

Company: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
Docket No: 960502-GU

Explanation: Provide a summary of sources and uses of funds
historic base year.

Type of Data Shown
Historic Base Year Date: 09/30/95
Witness: R. W. SMITH

NOTE: PRESENTED ON A CONSOLIDATED BASIS
FOR ALL OF NUI CORPORATION

Line No.		
	Sources:	
1	Net income	
2	Depreciation and plant acquisition adjustment amortization	\$ 5,517
3	Deferred Federal income taxes	20,932
4	Non-cash portion of restructuring and other non-recurring charges	2,005
5	Amortization of deferred charges and other	4,913
6	Proceeds from sales of common stock	4,626
7	Proceeds from issuances of long-term debt	1,045
8	Funds for construction held by trustee	70,000
9	Proceeds from sales of marketable securities	10,125
10	Changes in working capital and other	1,199
11	Decrease in cash and cash equivalents	8,746
		<u>2,036</u>
		<u>\$ 131,144</u>
	Uses:	
12	Amortization of deferred investment tax credits	
13	Additions to utility plant	\$ 468
14	Dividends to shareholders	37,976
15	Purchases of treasury stock	8,296
16	Repayment of long-term debt	468
17	Principal repayments under capital lease obligations	9,902
18	Net repayments of short-term borrowings	1,844
		<u>72,190</u>
		<u>\$ 131,144</u>

Note: Dollars in thousands

Schedule: D-8

Florida Public Service Commission

Issuance of Securities

Page 1 of 1

Company: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
Docket No: 980502-GU

Explanation: Provide a brief narrative description of security issuances since the last rate proceedings to include dollar amount, cost rate and purposes of issuances.

Type of Data Shown
Historic Base Year Data: 09/30/95
Witness: R. W. SMITH

Line No.	Issue	Dollar Amount	Cost Rate	Purpose of issuances
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NOTE: PRESENTED ON A CONSOLIDATED BASIS FOR ALL OF NUI CORPORATION

1	Medium-Term Notes 7.125% due August 1, 2002	\$ 20,000,000	7.125%	Repay short-term borrowings
2	8.35% due February 1, 2005	\$ 50,000,000	8.350%	Repay short-term borrowings
3	Common Stock issuances	\$ 1,045,000		Repay short-term borrowings

* Represents common stock issued in connection with the Company's common stock and dividend reinvestment plan and various employee benefit plans.

Supporting Schedules:

000105

Florida Public Service Commission

Explanation: Provide the average annual amount and source of capital of each subsidiary investment for the three most recent calendar years and the 12-Month average balance for the historic base year.

Type of Data Shown:
 Historic Base Year Date: 09/30/95
 Witness: R. W. SMITH

Company: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 Docket No: 980502-GU

Line No.	Subsidiary Name	Year of Formation	Source of Investment	Year Ended			
				09-30-92	09-30-93	09-30-94	09-30-95
NOTE: PRESENTED ON A CONSOLIDATED BASIS FOR ALL OF NUI CORPORATION							
NOTE: CITY GAS COMPANY OF FLORIDA IS A DIVISION OF NUI CORPORATION. AS SUCH, CITY GAS HAS NO SUBSIDIARIES. FOLLOWING IS A LIST OF NUI CORPORATION SUBSIDIARIES.							
1	Essex Corporation	1961	Cash and real property	\$ 7,823,112	\$ 9,248,157	\$ 9,996,453	\$ 11,459,807
2	Utility Billing Services, Inc.	1987	Cash	\$ 704,816	\$ 922,919	\$ 1,142,110	\$ 707,570

Supporting Schedules:

000106

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NLI CORPORATION

DOCKET NO: 990502-OU

EXPLANATION: RECONCILE THE TOTAL CAPITAL STRUCTURE TO THE 13 MONTH AVERAGE JURISDICTIONAL RATE BASE
SHOWING ALL BALANCE SHEET ACCOUNTS AND INDIVIDUAL ADJUSTMENTS NECESSARY TO CONSTRUCT RATE BASE
BASED ON CURRENT COMMISSION RULES, POLICY, AND PRECEDENT AS ESTABLISHED IN MOST RECENT RATE CASESTYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 9/30/95
WITNESS: R.W. SMITH

YEAR ENDED 9/30/95

LINE NO	CITY GAS COMPANY CAPITAL STRUCTURE		RECONCILING ADJUSTMENTS*			RECONCILED CAPITAL STRUCTURE**	
	COMPONENT	PER BOOKS	TO CONFORM WITH RATIO OF INVESTOR SOURCES	SPECIFIC ADJUSTMENTS	PRO RATA ADJUSTMENTS	COMPONENT	ADJUSTED
1	DIVISIONAL CAPITAL	\$ 46,450,548	\$ (7,828,008)	\$ -	\$ (11,098,854)	DIVISIONAL CAPITAL	\$ 27,523,886
2	LONG TERM DEBT	\$ 32,492,322	\$ 15,283,300		\$ (13,728,904)	LONG TERM DEBT	\$ 34,048,719
3	SHORT TERM DEBT	\$ 23,098,188	\$ (7,456,292)		\$ (4,495,175)	SHORT TERM DEBT	\$ 11,147,719
4	CUSTOMER DEPOSITS	\$ 5,485,253			\$ -	CUSTOMER DEPOSITS	\$ 5,485,253
5	INVESTMENT TAX CREDITS	\$ 1,611,208		\$ (63,230)	\$ -	INVESTMENT TAX CREDITS	\$ 1,547,978
6	DEFERRED TAXES	\$ 18,475,838		\$ (12,537,622)	\$ -	DEFERRED TAXES	\$ 5,938,017
7	OTHER (EXPLAIN)	\$ -	\$ -	\$ -	\$ -	OTHER (EXPLAIN)	\$ -
8	TOTAL	\$ 127,813,198	\$ -	\$ (12,600,852)	\$ (29,322,733)	TOTAL	\$ 85,889,571

* LIST CORRESPONDING ADJUSTMENTS TO RATE BASE

** THIS SCHEDULE MUST EQUAL JURISDICTIONAL RATE BASE

Company: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NLR CORPORATION
Docket No: 960502-GU

Explanation: Provide Calculations for the following - interest coverage ratios and preferred dividend coverage (including and excluding AFUDC for each indicator) for the historic base year (under current and proposed rates), the prior year, and the 3 previous calendar years.

Type of Data Shown
Historic Base Year Data: 09/30/95
Witness: R. W. SMITH

NOTE: PRESENTED ON A CONSOLIDATED BASIS
FOR ALL OF NLR CORPORATION

Line No.	Indicator	3 Previous Fiscal Years			Year Ended 09/30/95		
		1991	1992	1993	Prior Year	Historic Base Year Current Rates	Historic Base Year Proposed Rates
	Including AFUDC:						
1	Earnings before interest (including AFUDC)*	\$ 22,024	\$ 31,674	\$ 31,810	\$ 30,276	\$ 28,551	n/a
2	Debt Portion of AFUDC	\$ -	\$ -	\$ -	\$ -	\$ -	
3	Income Taxes	\$ (283)	\$ 6,269	\$ 7,026	\$ 2,103	\$ 3,126	
4	Earnings before interest and taxes (1)+(2)+(3)	\$ 21,741	\$ 37,943	\$ 38,836	\$ 32,379	\$ 31,677	
5	Interest (before deducting AFUDC)*	\$ 18,861	\$ 20,065	\$ 18,122	\$ 19,616	\$ 23,252	
6	Pre-tax interest coverage ratio (4) / (5)	1.15	1.89	2.14	1.65	1.36	
7	Earnings after interest, after taxes (4)-(3)-(5)	\$ 3,163	\$ 11,609	\$ 13,688	\$ 10,660	\$ 5,299	
8	Preferred dividends	N/A	N/A	N/A	N/A	N/A	
9	Preferred dividends coverage ratio (7) / (8)	N/A	N/A	N/A	N/A	N/A	
	Excluding AFUDC:						
10	Earnings before interest (including AFUDC)*	\$ 22,024	\$ 31,674	\$ 31,810	\$ 30,276	\$ 28,551	
11	AFUDC	\$ 294	\$ 199	\$ 122	\$ 120	\$ 218	
12	Income Taxes	\$ (283)	\$ 6,269	\$ 7,026	\$ 2,103	\$ 3,126	
13	Earnings before interest and taxes (10)+(11)+(12)	\$ 22,025	\$ 38,142	\$ 38,958	\$ 32,499	\$ 31,695	
14	Interest (before deducting AFUDC)*	\$ 18,861	\$ 20,065	\$ 18,122	\$ 19,616	\$ 23,252	
15	Pre-tax interest coverage ratio (13) / (14)	1.17	1.90	2.15	1.66	1.37	
16	Earnings after interest, after taxes (13)-(12)-(14)	\$ 3,447	\$ 11,808	\$ 13,810	\$ 10,780	\$ 5,517	
17	Preferred dividends	N/A	N/A	N/A	N/A	N/A	
18	Preferred dividends coverage ratio (17) / (18)	N/A	N/A	N/A	N/A	N/A	

Note- Dollars in thousands

* includes the interest element of rentals where determinable plus 1/3 of rental expense where no readily defined interest element can be determined.

Supporting Schedules:

RECAP SCHEDULES:

000108

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide information, as specified, used to calculate
the percentage of construction funds generated internally

Type of Data Shown
Historic Base Year Data: 09/30/95
Witness: R. W. SMITH

Company: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
Docket No: 980502-GU

NOTE: PRESENTED ON A CONSOLIDATED BASIS
FOR ALL OF NUI CORPORATION

Line No.	Indicator	3 Previous Fiscal Years			Year Ended 09/30/95		
		1991	1992	1993	Prior Year	Historic Base Year Current Rates	Historic Base Year Proposed Rates
1	Net income	\$ 3,447	\$ 11,808	\$ 13,810	\$ 10,780	\$ 5,517	n/a
2	Depreciation and amortization*	\$ 23,602	\$ 19,287	\$ 20,508	\$ 22,382	\$ 25,558	
3	ITC (net)	\$ (469)	\$ (462)	\$ (461)	\$ (476)	\$ (468)	
4	Deferred taxes, net	\$ 1,838	\$ 2,653	\$ 8,726	\$ 6,893	\$ 2,005	
5	AFUDC	\$ 284	\$ 199	\$ 122	\$ 120	\$ 218	
6	Total funds from current operations (1) + (2) + (3) + (4) - (5)	\$ 28,134	\$ 33,087	\$ 42,461	\$ 39,459	\$ 32,394	
7	Retirements and redemptions	\$ 1,051	\$ 14,514	\$ 2,734	\$ 7,659	\$ 9,902	
8	Dividends (preferred and common)	\$ 9,866	\$ 11,343	\$ 12,905	\$ 13,836	\$ 8,296	
9	Total funds generated internally (6) - (7) - (8)	\$ 17,217	\$ 7,230	\$ 26,822	\$ 17,964	\$ 14,196	
10	Construction expenditures (excluding AFUDC)	\$ 27,430	\$ 30,543	\$ 35,320	\$ 53,481	\$ 37,758	
11	Percentage of construction funds generated internally (9) / (10)	62.77%	23.67%	75.94%	33.59%	37.60%	

Note- Dollars in thousands

*Includes other non-cash charges to income.

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Calculate the AFUDC as a percentage of income available for common for the historic base year (under current and proposed rates), the prior year, and the 3 previous calendar years.

Type of Data Shown
Historic Base Year Data: 09/30/95
Witness: R. W. SMITH

Company: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
Docket No: 960502-GU

NOTE: PRESENTED ON A CONSOLIDATED BASIS
FOR ALL OF NUI CORPORATION

Line No.	Indicator	3 Previous Fiscal Years			Year Ended 09/30/95		
		1991	1992	1993	Prior Year	Historic Base Year Current Rates	Historic Base Year Proposed Rates
1	AFUDC	\$ 284	\$ 199	\$ 122	\$ 120	\$ 218	NA
2	Deferred taxes on debt component of AFUDC	\$ -	\$ -	\$ -	\$ -	\$ -	
3	Net AFUDC (1) - (2)	\$ 284	\$ 199	\$ 122	\$ 120	\$ 218	
4	Income available for common	\$ 3,447	\$ 11,808	\$ 13,810	\$ 10,780	\$ 5,517	
5	AFUDC as a percentage of income available for common						
6	(3) / (4)	8.24%	1.69%	0.88%	1.11%	3.95%	

Note- Dollars in thousands

Company: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 Docket No: 960502-GU

Explanation: Provide information, as specified, for the most recent five year historical market data for the company or consolidated company (if applicant's stock is not publicly traded).

Type of Data Shown
 Historic Base Year Date: 06/30/95
 Witness: R. W. SMITH

NOTE: PRESENTED ON A CONSOLIDATED BASIS
 FOR ALL OF NUI CORPORATION

Line No.	Indicator	9/30/91 (1)	9/30/92 (2)	9/30/93 (3)	9/30/94 (4)	9/30/95 (5)
1	Market/book ratio	1.21	1.62	1.94	1.17	1.09
2	Average price/earning ratio	28.89	11.98	15.35	19.38	25.82
3	Average pre-tax interest coverage (including AFUDC)	1.15	1.89	2.14	1.65	1.36
4	Average pre-tax interest coverage (excluding AFUDC)	1.17	1.80	2.15	1.66	1.37
5	Earned returns on average book equity	3.83%	11.56%	11.09%	7.94%	3.77%
6	Dividends/share	\$ 1.57	\$ 1.58	\$ 1.59	\$ 1.60	\$ 0.90
7	Earnings/share	\$ 0.55	\$ 1.68	\$ 1.70	\$ 1.25	\$ 0.60
8	Average market value/share	\$ 15.78	\$ 20.10	\$ 26.10	\$ 24.22	\$ 15.49

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

000111

CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO. 960502-GU
MINIMUM FILING REQUIREMENTS
INDEX

COST OF SERVICE SCHEDULES - PAGE 1 OF 2

SCHEDULE NO.	WITNESS	TITLE	PAGE
E-1 p.1	R. DEMOINE	THERM SALES AND REVENUES BY RATE CLASS - PRESENT RATES	114
E-1 p.2	R. DEMOINE	THERM SALES AND REVENUES BY RATE CLASS - PRESENT RATES ADJUSTED FOR GROWTH	115
E-1 p.3	R. DEMOINE	THERM SALES AND REVENUES BY RATE CLASS - PROPOSED RATES	116
E-2 p.1	R. DEMOINE	THERM SALES AND REVENUES COMPARISONS	117
E-2 p.2	R. DEMOINE	THERM SALES AND REVENUES COMPARISONS	118
E-3 p.1	R. F. WALL	CONNECTIONS AND RECONNECTIONS - RESIDENTIAL	119
E-3 p.2	R. F. WALL	CONNECTIONS AND RECONNECTIONS - RESIDENTIAL	120
E-3 p.3	R. F. WALL	DISCONNECTION AND RECONNECTIONS - RESIDENTIAL	121
E-3 p.4	R. F. WALL	DISCONNECTION AND RECONNECTIONS - COMMERCIAL	122
E-3 p.5	R. F. WALL	DISCONNECTION AND RECONNECTIONS - COMMERCIAL	123
E-3 p.6	R. F. WALL	ADMINISTRATIVE COSTS FOR NAME AND/OR BILLING ADDRESS CHANGES	124
E-4 p.1	R. DEMOINE	SYSTEM PEAK MONTH SALES BY RATE CLASS	125
E-5 p.1	R. DEMOINE	BILL COMPARISONS PRESENT VS. PROPOSED - RESIDENTIAL	126
E-5 p.2	R. DEMOINE	BILL COMPARISONS PRESENT VS. PROPOSED - GAS LIGHT SERVICE	127
E-5 p.3	R. DEMOINE	BILL COMPARISONS PRESENT VS. PROPOSED - COMMERCIAL	128
E-5 p.4	R. DEMOINE	BILL COMPARISONS PRESENT VS. PROPOSED - NATURAL GAS VEHICLES	129
E-5 p.5	R. DEMOINE	BILL COMPARISONS PRESENT VS. PROPOSED - INTERRUPTIBLE PREFERRED	130
E-5 p.6	R. DEMOINE	BILL COMPARISONS PRESENT VS. PROPOSED - INTERRUPTIBLE LARGE VOLUME	131

000112

CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO. 960502-GU
 MINIMUM FILING REQUIREMENTS
 INDEX

COST OF SERVICE SCHEDULES - PAGE 2 OF 2

SCHEDULE NO.	WITNESS	TITLE	PAGE
E-5 p.7	R. DEMOINE	BILL COMPARISONS PRESENT VS. PROPOSED - INTERRUPTIBLE COMMERCIAL	132
E-5 p.8	R. DEMOINE	BILL COMPARISONS PRESENT VS. PROPOSED - INTERRUPTIBLE TRANSPORTATION	133
E-6 p.1	R. W. SMITH	DERIVATION OF RATE BASE	134
E-6 p.2	R. W. SMITH	DERIVATION OF RATE BASE - (CONT.)	135
E-6 p.3	R. W. SMITH	DERIVATION OF OPERATING AND MAINTENANCE EXPENSES	136
E-6 p.4	R. W. SMITH	DERIVATION OF OPERATING AND MAINTENANCE EXPENSES - (CONT.)	137
E-5 p.5	R. W. SMITH	DERIVATION OF OPERATING AND MAINTENANCE EXPENSES - (CONT.)	138
E-7 p.1	R. F. WALL	AVERAGE COST OF METER SET AND SERVICE BY RATE CLASS	139
E-8 p.1	R. F. WALL	DERIVATION OF FACILITIES	140
E-9 p.1	R. DEMOINE	TARIFF SHEETS	141

000113

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/95
 PROJECTED TEST YEAR: 09/30/97
 WITNESS: R. DEMONE

COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO. 960902 - GU

LINE NO.		RESIDENTIAL	GAS LIGHTING	COMMERCIAL	NGV	INTERRUPT PREFERRED	INTERRUPT LARGE VOL	COMM'L TRANS.	INTERRUPT TRANS.	INTERRUPT LV TRANS.	GENERATION	COMM'L LARGE VOL	TOTAL
1	NO. OF BILLS	1,087,910	4,000	55,331	58	198	48	87	187	36	0	0	1,147,815
2	THERM SALES	21,165,458	71,994	45,118,288	92,994	8,738,131	7,664,573	878,837	7,688,365	5,474,808	0	0	96,893,244
3	UNBILLED THERM SALES	-29,448	0	-298,590	0	0	0	0	0	0	0	0	-317,996
4	TOTAL THERM SALES	21,136,010	71,994	44,829,738	92,994	8,738,131	7,664,573	878,837	7,688,365	5,474,808	0	0	96,575,248
5	CUSTOMER CHARGE REVENUE	\$6,527,820	\$0	\$663,972	\$1,728	\$7,128	\$5,400	\$804	\$21,744	\$12,800	\$0	\$0	\$7,241,196
6	BASE NON-FUEL REVENUE	\$8,188,700	\$21,071	\$8,011,054	\$13,424	\$1,030,483	\$817,293	\$155,718	\$906,821	\$583,321	\$0	\$0	\$18,727,883
7	UNBILLED BASE NON-FUEL REVENUE	\$91,289	\$0	(\$280,374)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$189,105)
8	TOTAL BASE NON-FUEL REVENUE	\$14,807,789	\$21,071	\$8,394,652	\$13,152	\$1,037,611	\$822,893	\$156,520	\$928,565	\$595,921	\$0	\$0	\$18,779,974
9	FUEL REVENUE	\$5,240,418	\$18,027	\$11,251,080	\$62,612	\$2,185,857	\$1,925,789	\$0	\$0	\$0	\$0	\$0	\$20,683,761
10	UNBILLED FUEL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	TOTAL FUEL REVENUE	\$5,240,418	\$18,027	\$11,251,080	\$62,612	\$2,185,857	\$1,925,789	\$0	\$0	\$0	\$0	\$0	\$20,683,761
12	OTHER REVENUE (1)	\$4,184,542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,184,542
13	TOTAL REVENUE	\$24,212,747	\$39,098	\$19,645,712	\$77,764	\$3,223,468	\$2,748,462	\$156,520	\$928,565	\$595,921	\$0	\$0	\$51,628,277
(1) OTHER REVENUE:													
CONNECT, DISCONNECT	\$577,961												
OTHER	\$0												
RENTS / LEASED APPLIANCES	\$3,586,581												
OTHER	\$0												
TOTAL	\$4,184,542												
								RECONCILING ITEMS:					
								ITEM				\$0	
								ITEM				\$0	
								ITEM				\$0	
								TOTAL REVENUE (PER SCHEDULE C-3)			\$51,628,277		

SCHEDULE E-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO. 960602 - GU

COST OF SERVICE

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

PAGE 2 OF 3

TYPE C F DATA SHOWN:
HISTORIC BASE YEAR DATA: 08/30/96
PROJECTED TEST YEAR: 08/30/97
WITNESS: R. DEMONTE

LINE NO.	RESIDENTIAL	GAS LIGHTING	COMMERCIAL	NGV	INTERRUPT PREFERRED	INTERRUPT LARGE VOL	COMM'L TRANS.	INTERRUPT TRANS.	INTERRUPT LV TRANS.	GENERATION	COMM'L LARGE VOL	TOTAL
14 NO. OF BILLS	1,149,304	3,948	80,955	80	180	36	144	264	36	12	420	1,216,388
15 THERM SALES	22,791,500	71,064	40,137,331	293,418	7,866,260	5,165,051	1,835,454	10,502,480	5,384,480	2,237,399	8,799,899	105,084,346
16 UNBILLED THERM SALES	0	0	0	0	0	0	0	0	0	0	0	0
17 TOTAL THERM SALES	22,791,500	71,064	40,137,331	293,418	7,866,260	5,165,051	1,835,454	10,502,480	5,384,480	2,237,399	8,799,899	105,084,346
18 CUSTOMER CHARGE REVENUE	\$6,895,824	\$0	\$731,460	\$720	\$8,280	\$5,400	\$1,728	\$39,600	\$10,800	\$1,800	\$5,040	\$7,700,652
19 BASE NON-FUEL REVENUE	\$9,034,551	\$21,043	\$7,129,594	\$39,564	\$879,944	\$570,532	\$326,032	\$1,242,233	\$594,771	\$247,143	\$1,563,128	\$21,848,533
20 UNBILLED BASE NON-FUEL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21 TOTAL BASE NON-FUEL REVENUE	\$15,930,375	\$21,043	\$7,861,054	\$40,284	\$888,224	\$575,932	\$327,780	\$1,281,833	\$605,571	\$248,943	\$1,568,166	\$29,348,185
22 OTHER REVENUE	\$577,961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$577,961
23 TOTAL REVENUE	\$16,508,336	\$21,043	\$7,861,054	\$40,284	\$888,224	\$575,932	\$327,780	\$1,281,833	\$605,571	\$248,943	\$1,568,166	\$29,927,146
24 DIFF. IN NO. OF BILLS	\$1,394	-\$2	\$,624	2	-\$18	-\$12	77	87	0	12	420	\$7,544
25 DIFF. IN THERM SALES	1,626,045	-\$930	-\$4,980,955	200,424	-\$871,871	-\$2,498,522	856,617	2,814,115	-\$90,118	2,237,399	8,799,899	8,191,102
26 DIFF. IN CUSTOMER CHARGE REVENUE	\$368,004	\$0	\$67,488	(\$1,008)	\$1,152	\$0	\$924	\$17,856	(\$1,800)	\$1,800	\$5,040	\$459,456
27 DIFF. IN BASE NON-FUEL REVENUE	\$7,650,406	(\$28)	\$130,374	\$26,880	(\$142,258)	(\$241,361)	\$172,044	\$375,012	\$22,250	\$248,943	\$1,568,166	\$9,810,407
28 DIFF. IN OTHER REVENUE	(\$3,586,581)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,586,581)
29 DIFF. IN TOTAL REVENUE	\$4,431,829	(\$25)	\$197,862	\$25,852	(\$141,107)	(\$241,361)	\$172,968	\$392,868	\$20,450	\$250,743	\$1,573,206	\$6,663,282

SUPPORTING SCHEDULES: G-6 p.2

RECAP SCHEDULES: E-2

000115

SCHEDULE E-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO. 960502 - GU

COST OF SERVICE

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 08/30/95
PROJECTED TEST YEAR: 08/30/97
WITNESS: R. DEMORE

LINE NO.	RESIDENTIAL	GAS LIGHTING	COMMERCIAL	NGV	INTERRUPT PREFERRED	INTERRUPT LARGE VOL	COMM'L TRANS.	INTERRUPT TRANS.	INTERRUPT LY TRANS.	GENERATION	COMM'L LARGE VOL	TOTAL
30 NO. OF BILLS (1)	1,149,304	3,948	80,965	80	180	36	144	264	36	12	420	1,215,368
31 THERM SALES (2)	22,791,500	71,064	40,137,331	293,418	7,866,280	5,165,061	1,835,454	10,502,480	5,384,490	2,237,399	8,799,899	106,084,348
32 CUSTOMER CHARGE REVENUE	\$8,045,128	\$0	\$1,036,235	\$720	\$9,800	\$9,000	\$7,200	\$46,200	\$14,400	\$6,000	\$14,700	\$9,189,183
33 BASE NON-FUEL REVENUE	\$11,436,547	\$35,659	\$8,580,559	\$44,001	\$1,126,212	\$354,736	\$321,498	\$1,503,640	\$389,807	\$136,795	\$1,541,390	\$25,450,844
34 FUEL REVENUE	\$9,572,430	\$29,847	\$16,857,679	\$123,236	\$3,303,829	\$2,169,321	\$770,891	\$4,411,042	\$2,261,488	\$939,708	\$3,895,958	\$44,135,425
35 OTHR REVENUE (3)	\$577,961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36 TOTAL REVENUE	\$29,632,066	\$65,508	\$26,474,473	\$187,957	\$4,439,642	\$2,533,057	\$1,099,589	\$5,960,882	\$2,645,693	\$1,062,503	\$5,252,048	\$78,775,452
INCREASE												
37 DOLLAR AMOUNT (32 + 33-8) (4)	\$4,673,888	\$14,588	\$1,222,142	\$29,588	\$98,201	(\$458,957)	\$172,178	\$621,275	(\$211,714)	\$142,795	\$1,566,090	\$7,880,053
38 DOLLAR AMOUNT (32 + 33-21) (5)	\$3,551,300	\$14,616	\$1,755,740	\$4,436	\$247,588	(\$212,196)	\$938	\$268,007	(\$221,364)	(\$106,148)	(\$12,078)	\$5,290,842
39 % NON-FUEL (37/8)	31.56%	89.23%	14.56%	195.15%	9.46%	-55.79%	110.00%	66.91%	-35.53%	100.00%	100.00%	29.35%
40 % TOTAL (37/13)	19.30%	37.31%	6.22%	38.02%	3.05%	-16.70%	110.00%	66.91%	-35.53%	100.00%	100.00%	15.22%

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

SERVICE CHARGES	PRESENT		PROPOSED	
	NUMBER	CHARGE	NUMBER	CHARGE
CONNECTION CHARGE		REVENUE		REVENUE
COLLECTION CHARGE		\$477,695.00		\$477,695.00
BAD CHECKS		\$72,921.00		\$72,921.00
ETC		\$27,345.00		\$27,345.00
		\$0.00		\$0.00
TOTAL		\$577,961.00		\$577,961.00

SUPPORTING SCHEDULES: G-6 p.2, H-1 p.1

000116

RECAP SCHEDULES: E-2, H-2 p.5, H-3 p.3

COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 960502 - GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/9
 PROJECTED TEST YEAR: 09/30/97
 WITNESS: R.DEMONE

RATE SCHEDULE	PRESENT RATE STRUCTURE			PRESENT RATES ADJ FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE			
	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE	
RESIDENTIAL	CUSTOMER CHARGE									
	ENERGY CHARGE	1,087,910	\$6.00000	\$6,527,460	1,149,304	\$6.00000	\$6,895,824	1,149,304	\$7.00000	\$8,045,128
	TOTAL	21,165,456	\$0.39640	\$8,389,987	22,791,500	\$0.39640	\$9,034,551	22,791,500	\$0.50179	\$11,436,547
			\$14,917,447			\$15,930,375			\$19,481,675	
GAS LIGHTING	CUSTOMER CHARGE									
	ENERGY CHARGE	4,000	\$0.00000	\$0	3,948	\$0.00000	\$0	3,948	\$0.00000	\$0
	TOTAL	71,994	\$0.29611	\$21,318	71,064	\$0.29611	\$21,043	71,064	\$0.80179	\$35,659
			\$21,318			\$21,043			\$35,659	
COMMERCIAL	CUSTOMER CHARGE									
	ENERGY CHARGE	55,331	\$12.00000	\$663,972	60,955	\$12.00000	\$731,480	60,955	\$17.00000	\$1,036,235
	TOTAL	45,118,286	\$0.17763	\$8,014,361	40,137,331	\$0.17763	\$7,129,594	40,137,331	\$0.21378	\$8,580,559
			\$8,678,333			\$7,861,054			\$9,616,794	
NGV	CUSTOMER CHARGE									
	ENERGY CHARGE	58	\$12.00000	\$696	60	\$12.00000	\$720	60	\$12.00000	\$720
	TOTAL	92,994	\$0.13484	\$12,539	293,418	\$0.13484	\$39,564	293,418	\$0.14996	\$44,001
			\$13,236			\$40,284			\$44,721	
INTERRUPT PREFERRED	CUSTOMER CHARGE									
	ENERGY CHARGE	188	\$36.00000	\$7,128	180	\$36.00000	\$6,480	180	\$50.00000	\$9,000
	TOTAL	8,738,131	\$0.11828	\$1,033,546	7,206,260	\$0.11828	\$852,356	7,206,260	\$0.14317	\$1,031,720
			\$1,040,674			\$858,636			\$1,040,720	
INTERRUPT LARGE VOL	CUSTOMER CHARGE									
	ENERGY CHARGE	48	\$150.00000	\$7,200	36	\$150.00000	\$5,400	36	\$250.00000	\$9,000
	TOTAL	7,864,573	\$0.11046	\$846,629	5,165,051	\$0.11046	\$570,532	5,165,051	\$0.06868	\$354,736
			\$853,829			\$575,932			\$363,736	

SUPPORTING SCHEDULES: E-1, H-1 p.1

000117

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/9
PROJECTED TEST YEAR: 09/30/97
WITNESS: R.DEMONE

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 960502 - GU

COMMERCIAL LV TRANSPORTATION	CUSTOMER CHARGE	67	\$12.00000	\$804	144	\$12.00000	\$1,728	144	\$50.00000	\$7,200
	ENERGY CHARGE	878,837	\$0.17763	\$156,108	1,835,454	\$0.17763	\$326,032	1,835,454	\$0.17516	\$321,488
	TOTAL			\$156,912			\$327,760			\$328,698
INTERRUPT PREFERRED TRANSPORTATION	CUSTOMER CHARGE	167	\$150.00000	\$25,050	264	\$150.00000	\$39,600	264	\$175.00000	\$46,200
	ENERGY CHARGE	7,688,365	\$0.11828	\$909,380	10,502,480	\$0.11828	\$1,242,233	10,502,480	\$0.14317	\$1,503,640
	TOTAL			\$934,430			\$1,281,833			\$1,548,840
INTERRUPT LV TRANSPORTATION	CUSTOMER CHARGE	36	\$300.00000	\$10,800	36	\$300.00000	\$10,800	36	\$400.00000	\$14,400
	ENERGY CHARGE	5,474,808	\$0.11046	\$604,725	5,384,490	\$0.11046	\$594,771	5,384,490	\$0.06888	\$368,807
	TOTAL			\$615,525			\$605,571			\$384,207
GENERATION	CUSTOMER CHARGE	0	\$150.00000	\$0	12	\$150.00000	\$1,800	12	\$500.00000	\$6,000
	ENERGY CHARGE	0	\$0.11046	\$0	2,237,399	\$0.11046	\$247,143	2,237,399	\$0.06114	\$136,795
	TOTAL			\$0			\$248,943			\$142,795
LARGE COMMERCIAL	CUSTOMER CHARGE	0	\$12.00000	\$0	420	\$12.00000	\$5,040	420	\$35.00000	\$14,700
	ENERGY CHARGE	0	\$0.17763	\$0	8,799,899	\$0.17763	\$1,563,126	8,799,899	\$0.17516	\$1,541,390
	TOTAL			\$0			\$1,568,166			\$1,556,090
CI-TS	CUSTOMER CHARGE	0	\$0.00000	\$0	12	\$150.00000	\$1,800	12	\$50.00000	\$600
	ENERGY CHARGE	0	\$0.00000	\$0	660,000	\$0.04180	\$27,588	660,000	\$0.14317	\$94,492
	TOTAL			\$0			\$29,388			\$95,092
GRAND TOTAL				\$27,231,703			\$29,349,185			\$34,640,027

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 980502-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/95

WITNESS: RICHARD F. WALL

<u>LINE</u>	<u>DESCRIPTION</u>	<u>TIME INVOLVED</u>	<u>COST</u>
1	CUSTOMER CONTACT: INITIAL CONTACT REQUISITION TURN-ON	0.09	\$0.75
2	CONNECTION AT SITE: TRAVEL, DROP, TEST, LEAK, CHECK, AND TURN-ON		
3	MATERIALS AND SUPPLIES:		
4	OVERHEADS: TRANSPORTATION, PAYROLL		\$7.74
5	SUPERVISION/ADMINISTRATION:		
6	OUTSIDE CONTRACTOR COST: WHEN USED \$20.50		
7	OTHER: VEHICLE EXPENSE (EXPLAIN)		\$2.72
8	TOTAL COST OF CONNECTING INITIAL SERVICE		\$11.21

SUPPORTING SCHEDULES:

RECAP SCHEDULE:

000119

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE
INITIAL CONNECTION OF A RESIDENTIAL CUSTOMERTYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/96COMPANY: CITY GAS OF FLORIDA
A DIVISION OF NUI CORPORATION

WITNESS: RICHARD F. WALL

DOCKET NO.: 960502-GU

<u>LINE</u>	<u>DESCRIPTION</u>	<u>TIME INVOLVED</u>	<u>COST</u>
1	CUSTOMER CONTACT: INITIAL CONTACT REQUISITION TURN-ON	0.16	\$1.35
2	CONNECTION AT SITE: TRAVEL, DROP, TEST, LEAK, CHECK AND TURN-ON		
3	MATERIALS AND SUPPLIES:		
4	OVERHEADS: TRANSPORTATION, PAYROLL		\$22.45
5	SUPERVISION/ADMINISTRATION:		
6	OUTSIDE CONTRACTOR COST: WHEN USED \$80.50		
7	OTHER: VEHICLE EXPENSE		\$7.95
	(EXPLAIN)		
8	TOTAL COST OF CONNECTING INITIAL SERVICE		\$31.75

SUPPORTING SCHEDULES:

RECAP SCHEDULE:

000120

SCHEDULE E-3

FLORIDA PUBLIC SERVICE COMMISSION

COST STUDY - CONNECTION AND RECONNECTIONS

PAGE 3 OF 6

COMPANY: CITY GAS OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 980502-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 08/30/96

WITNESS: RICHARD F. WALL

LINE	DESCRIPTION	TIME INVOLVED	COST
1	CUSTOMER CONTACT:		
2	CONNECTION AT SITE:		
3	MATERIALS AND SUPPLIES:		
4	OVERHEADS:		
5	SUPERVISION/ADMINISTRATION:		
6	OUTSIDE CONTRACTOR COST:		
7	OTHER:		
	(EXPLAIN)		
9	TOTAL COST OF CONNECTING INITIAL SERVICE		

	INITIAL CONTACT REQUISITION TURN-ON	0.07	\$0.56
	TRAVEL, DROP, TEST, LEAK, CHECK AND TURN-ON		
	MISCELLANEOUS FITTINGS		
	TRANSPORTATION, PAYROLL		\$6.80
	WHEN USED \$20.50		\$7.29
	VEHICLE EXPENSE		
			\$2.59
			\$17.24

SUPPORTING SCHEDULES:

000121

RECAP SCHEDULE:

SCHEDULE E-3

COST STUDY - CONNECTION AND RECONNECTIONS

PAGE 4 OF 6

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS OF FLORIDA
A DIVISION OF NUI CORPORATION

DOCKET NO.: 960502-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/95

RICHARD F. WALL

<u>LINE</u>	<u>DESCRIPTION</u>	<u>TIME INVOLVED</u>	<u>COST</u>
1	CUSTOMER CONTACT:		
2	CONNECTION AT SITE:		
3	MATERIALS AND SUPPLIES:		
4	OVERHEADS:		
5	SUPERVISION/ADMINISTRATION:		
6	OUTSIDE CONTRACTOR COST:		
7	OTHER:		
	(EXPLAIN)		
9	TOTAL COST OF CONNECTING INITIAL SERVICE		

INITIAL CONTACT REQUISITION TURN-ON	0.15	\$1.19
TRAVEL, DROP, TEST, LEAK, CHECK AND TURN-O	4.00	\$83.40
MISCELLANEOUS FITTINGS		\$7.35
TRANSPORTATION, PAYROLL		\$18.27
WHEN USED: \$80.50		
VEHICLE EXPENSE		\$6.44
		\$116.65

000122

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 980502-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/96

WITNESS: RICHARD F. WALL

Line	DESCRIPTION	TIME INVOLVED	DISCONNECTION OF SERVICE		BILL COLLECTION IN LIEU OF DISCONNECTION	
			COST	TIME INVOLVED (IN HOURS)	COST	
1	CUSTOMER CONTACT: RETURN CHECK, SET-UP FOR F	0.20	\$1.61	0.08		\$0.63
2	CONNECTION AT SITE: TRAVEL, SHUT-OFF AND LOCK	0.45	\$4.14	0.38		\$3.50
3	MATERIALS AND SUPPLIES: BULLET, LOCK, SHELL, CAPS		\$6.80			
4	OVERHEADS: TRANSPORTATION, PAYROLL		\$2.18			
5	SUPERVISION/ADMINISTRATION:					\$1.57
6	OUTSIDE CONTRACTOR COST: WHEN USED: \$9.75		\$0.51			
7	OTHER: VEHICLE EXPENSE (EXPLAIN)					\$0.51
9	TOTAL COST OF CONNECTING INITIAL SERVICE		\$15.24			\$6.21

SUPPORTING SCHEDULES:

000123

RECAP SCHEDULE:

SCHEDULE E-3

COST STUDY - CONNECTION AND RECONNECTIONS

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/95

COMPANY: CITY GAS OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 980502-GU

WITNESS: RICHARD F. WALL

<u>LINE</u>	<u>DESCRIPTION</u>	<u>TIME INVOLVED</u>	<u>COST</u>
1	CUSTOMER CONTACT:		
2	CONNECTION AT SITE:		
3	MATERIALS AND SUPPLIES:		
4	OVERHEADS:		
5	SUPERVISION/ADMINISTRATION:		
6	OUTSIDE CONTRACTOR COST:		
7	OTHER:		
	(EXPLAIN)		
9	TOTAL COST OF CONNECTING INITIAL SERVICE		

INITIAL CONTACT REQUISITION TURN-ON 0.05 \$0.37

TRAVEL, DROP, TEST, LEAK, CHECK AND TURN-O 0.50 \$5.50

TRANSPORTATION, PAYROLL \$0.00

VEHICLE EXPENSE \$2.33

\$57.40

SUPPORTING SCHEDULES:

000124

RECAP SCHEDULE:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF SYSTEM PEAK
MONTH SALES BY RATE CLASS.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/96
PROJECTED TEST YEAR: 09/30/97
WITNESS: R. DEMONECOMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION

DOCKET NO. 980502 - GU

SYSTEM MONTHLY SALES
(THERMS)

YEARS ENDED - 9/30/92 - 9/30/97

MONTH	1992	1993	1994	1995	1996-1997
1 October	6,982,806	7,211,175	8,063,878	7,145,961	7,795,694
2 November	7,230,363	7,302,122	8,330,110	7,925,023	8,591,567
3 December	7,341,277	8,211,184	8,841,548	7,803,056	8,715,901
4 January	8,441,399	8,225,231	11,982,688	10,118,674	10,107,615
5 February	8,100,078	8,862,712	8,455,878	8,784,078	10,212,720
6 March	7,811,203	10,413,887	7,945,064	8,272,036	9,416,238
7 April	8,053,258	8,823,430	7,447,555	7,747,894	8,831,029
8 May	7,922,232	7,714,738	8,237,586	8,248,231	8,587,505
9 June	7,951,378	7,528,677	7,027,805	8,002,126	8,543,059
10 July	8,802,437	7,822,452	8,912,074	7,214,979	8,244,186
11 August	8,955,336	7,832,592	7,414,409	6,503,772	7,903,546
12 September	7,536,664	8,131,174	7,500,440	7,830,219	8,135,286
TOTAL	91,736,421	98,089,144	97,257,963	96,575,248	105,084,346

CONTRIBUTION TO THE SYSTEM PEAK MONTH SALES BY RATE CLASS

RATE CLASS	JAN 1992	MAR 1993	JAN 1994	JAN 1995	1997
RS	2,787,234	2,512,106	3,386,317	2,970,363	2,836,000
GL	10,962	7,578	6,570	6,120	5,822
CS	4,187,592	4,446,500	4,315,207	4,458,820	3,252,127
NGV	5,606	12,181	8,950	7,893	24,041
IP	1,058,128	1,516,258	1,099,083	1,016,186	798,580
LV	336,802	715,069	701,861	618,056	386,072
CTS	0	0	0	0	152,257
NGV-TS	0	0	307,939	86,196	0
ITS	0	0	0	0	886,130
LT	178,075	186,534	148,828	496,651	454,910
CH-LT	0	1,037,431	1,106,503	478,789	0
CoGen	0	0	0	0	286,418
CS-LV	0	0	0	0	1,149,283
TOTAL	8,441,399	10,413,657	11,082,058	10,118,074	10,212,720

(TOTAL EQUALS THE PEAK MONTH SALES FROM ABOVE)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO. 980502 - GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/95
PROJECTED TEST YEAR: 09/30/97
WITNESS: R.DEMOINE

<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>	
CUSTOMER CHARGE	\$6.0000	CUSTOMER CHARGE	\$7.0000
ENERGY CHARGE	\$0.3964 PER THERM	ENERGY CHARGE	\$0.5018 PER THERM
	GAS COST	0.42000	PER THERM
	THERM USAGE INCREMENT	10	THERMS
	AVERAGE USAGE PER CUSTOMER	20	HERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL	PRESENT MONTHLY BILL	PROPOSED MONTHLY BILL	PROPOSED MONTHLY BILL	PERCENT INCREASE	PERCENT INCREASE
	W/O FUEL	WITH FUEL	W/O FUEL	WITH FUEL	W/O FUEL	WITH FUEL
0	\$6.00	\$6.00	\$7.00	\$7.00	16.67%	16.67%
10	\$9.96	\$14.16	\$12.02	\$16.22	20.61%	14.50%
20	\$13.93	\$22.33	\$17.04	\$25.44	22.31%	13.92%
30	\$17.89	\$30.49	\$22.05	\$34.65	23.26%	13.65%
40	\$21.86	\$38.66	\$27.07	\$43.87	23.86%	13.49%
50	\$25.82	\$46.82	\$32.09	\$53.09	24.28%	13.39%
60	\$29.78	\$54.98	\$37.11	\$62.31	24.59%	13.32%
70	\$33.75	\$63.15	\$42.13	\$71.53	24.82%	13.27%
80	\$37.71	\$71.31	\$47.14	\$80.74	25.01%	13.23%
90	\$41.68	\$79.48	\$52.16	\$89.96	25.16%	13.19%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE GAS LIGHT SERVICE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/95
 PROJECTED TEST YEAR: 09/30/97
 WITNESS: R. DEMOINE

COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO. 980502 - GU

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$0.00	CUSTOMER CHARGE	\$0.00
ENERGY CHARGE	\$0.2961 PER THERM	ENERGY CHARGE	\$0.5018 PER THERM
	GAS COST		0.42000 PER THERM
	THERM USAGE INCREMENT		18 THERMS
	AVERAGE USAGE PER CUSTOMER		18 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
18	\$5.33	\$12.89	\$9.03	\$16.59	69.46%	28.72%
36	\$10.66	\$25.78	\$18.06	\$33.18	69.46%	28.72%
54	\$15.99	\$38.67	\$27.10	\$49.78	69.46%	28.72%
72	\$21.32	\$51.56	\$36.13	\$66.37	69.46%	28.72%
90	\$26.65	\$64.45	\$45.16	\$82.96	69.46%	28.72%
108	\$31.98	\$77.34	\$54.19	\$99.55	69.46%	28.72%
126	\$37.31	\$90.23	\$63.23	\$116.15	69.46%	28.72%
144	\$42.64	\$103.12	\$72.26	\$132.74	69.46%	28.72%
162	\$47.97	\$116.01	\$81.29	\$149.33	69.46%	28.72%
180	\$53.30	\$128.90	\$90.32	\$165.92	69.46%	28.72%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO. 980502 - GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/95
 PROJECTED TEST YEAR: 09/30/97
 WITNESS: R.DEMOINE

PRESENT RATES		PROPOSED RATES				
CUSTOMER CHARGE	\$12.00	CUSTOMER CHARGE	\$17.00			
ENERGY CHARGE	\$0.1778 PER THERM	ENERGY CHARGE	\$0.2138 PER THERM			
GAS COST		0.42000 PER THERM				
THERM USAGE INCREMENT		100 THERMS				
AVERAGE USAGE PER CUSTOMER		864 THERMS/MONTH				
THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$12.00	\$12.00	\$17.00	\$17.00	41.67%	41.67%
100	\$29.76	\$71.76	\$38.38	\$80.38	28.95%	12.00%
200	\$47.53	\$131.53	\$59.78	\$143.78	25.73%	9.30%
300	\$65.29	\$191.29	\$81.13	\$207.13	24.27%	8.28%
400	\$83.06	\$251.06	\$102.51	\$270.51	23.43%	7.75%
500	\$100.82	\$310.82	\$123.89	\$333.89	22.89%	7.42%
600	\$118.58	\$370.58	\$145.27	\$397.27	22.51%	7.20%
700	\$136.34	\$430.34	\$166.65	\$460.65	22.23%	7.04%
800	\$154.10	\$490.10	\$188.02	\$524.02	22.01%	6.92%
900	\$171.87	\$549.87	\$209.40	\$587.40	21.84%	6.83%
1,000	\$189.63	\$609.63	\$230.78	\$650.78	21.70%	6.75%

SCHEDULE E-5

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO. 980502 - GU

COST OF SERVICE

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 08/30/96
PROJECTED TEST YEAR: 08/30/97
WITNESS: R.DEMOINE

<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>	
CUSTOMER CHARGE	\$12.00	CUSTOMER CHARGE	\$12.00
ENERGY CHARGE	\$0.1348 PER THERM	ENERGY CHARGE	\$0.1500 PER THERM
GAS COST		\$0.42000	PER THERM
THERM USAGE INCREMENT		200	THERMS
AVERAGE USAGE PER CUSTOMER		2,509	THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$12.00	\$12.00	\$12.00	\$12.00	0.00%	0.00%
200	\$38.97	\$122.97	\$41.99	\$125.99	7.76%	2.46%
400	\$65.94	\$233.94	\$71.98	\$239.98	9.17%	2.59%
600	\$92.90	\$344.90	\$101.98	\$353.98	9.76%	2.63%
800	\$119.87	\$455.87	\$131.97	\$467.97	10.09%	2.65%
1,000	\$146.84	\$566.84	\$161.96	\$581.96	10.30%	2.67%
1,200	\$173.81	\$677.81	\$191.95	\$695.95	10.44%	2.68%
1,400	\$200.78	\$788.78	\$221.94	\$809.94	10.54%	2.68%
1,600	\$227.74	\$899.74	\$251.94	\$923.94	10.62%	2.69%
1,800	\$254.71	\$1,010.71	\$281.93	\$1,037.93	10.69%	2.69%
2,000	\$281.68	\$1,121.68	\$311.92	\$1,151.92	10.74%	2.70%

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/95
 PROJECTED TEST YEAR: 09/30/97
 WITNESS: R.DEMOINE

COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO. 960502 - GU

<u>PRESENT RATES</u>			<u>PROPOSED RATES</u>		
CUSTOMER CHARGE	\$36.00		CUSTOMER CHARGE	\$50.00	
ENERGY CHARGE	\$0.1183	PER THERM	ENERGY CHARGE	\$0.1432	PER THERM
		GAS COST	\$0.42000		PER THERM
		THERM USAGE INCREMENT	5,000		THERMS
		AVERAGE USAGE PER CUSTOMER	50,903		HERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$36.00	\$36.00	\$50.00	\$50.00	38.89%	38.89%
5,000	\$627.40	\$2,727.40	\$766.85	\$2,866.85	22.07%	5.08%
10,000	\$1,218.80	\$5,418.80	\$1,481.70	\$5,681.70	21.57%	4.85%
15,000	\$1,810.20	\$8,110.20	\$2,197.55	\$8,497.55	21.40%	4.78%
20,000	\$2,401.60	\$10,801.60	\$2,913.40	\$11,313.40	21.31%	4.74%
25,000	\$2,993.00	\$13,493.00	\$3,629.25	\$14,129.25	21.26%	4.72%
30,000	\$3,584.40	\$16,184.40	\$4,345.10	\$16,945.10	21.22%	4.70%
35,000	\$4,175.80	\$18,875.80	\$5,060.95	\$19,760.95	21.20%	4.69%
40,000	\$4,767.20	\$21,567.20	\$5,776.80	\$22,576.80	21.18%	4.68%
45,000	\$5,358.60	\$24,258.60	\$6,492.65	\$25,392.65	21.16%	4.67%
50,000	\$5,950.00	\$26,950.00	\$7,208.50	\$28,208.50	21.15%	4.67%

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/95
 PROJECTED TEST YEAR: 09/30/97
 WITNESS: R.DEMONE

COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO. 960602 - GU

<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>	
CUSTOMER CHARGE	\$150.00	CUSTOMER CHARGE	\$250.00
ENERGY CHARGE	\$0.1105 PER THERM	ENERGY CHARGE	\$0.0687 PER THERM
		GAS COST	\$0.42000 PER THERM
		THERM USAGE INCREMENT	5,000 THERMS
		AVERAGE USAGE PER CUSTOMER	173,082 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL	PRESENT MONTHLY BILL	PROPOSED MONTHLY BILL	PROPOSED MONTHLY BILL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
	W/O FUEL	WITH FUEL	W/O FUEL	WITH FUEL		
0	\$150.00	\$150.00	\$250.00	\$250.00	66.67%	66.67%
5,000	\$702.30	\$2,802.30	\$593.40	\$2,893.40	-15.51%	-3.89%
10,000	\$1,254.60	\$5,454.60	\$936.80	\$5,136.80	-25.33%	-5.83%
15,000	\$1,806.90	\$8,106.90	\$1,280.20	\$7,580.20	-29.15%	-6.50%
20,000	\$2,359.20	\$10,759.20	\$1,623.60	\$10,023.60	-31.18%	-6.84%
25,000	\$2,911.50	\$13,411.50	\$1,967.00	\$12,467.00	-32.44%	-7.04%
30,000	\$3,463.80	\$16,063.80	\$2,310.40	\$14,910.40	-33.30%	-7.18%
35,000	\$4,016.10	\$18,716.10	\$2,653.80	\$17,353.80	-33.92%	-7.28%
40,000	\$4,568.40	\$21,368.40	\$2,997.20	\$19,797.20	-34.39%	-7.35%
45,000	\$5,120.70	\$24,020.70	\$3,340.60	\$22,240.60	-34.76%	-7.41%
50,000	\$5,673.00	\$26,673.00	\$3,684.00	\$24,684.00	-35.06%	-7.46%

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 08/30/96
 PROJECTED TEST YEAR: 09/30/97
 WITNESS: R.DEMONE

COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO. 960502 - GU

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$12.00	CUSTOMER CHARGE	\$50.00
ENERGY CHARGE	\$0.1776 PER THERM	ENERGY CHARGE	\$0.1752 PER THERM
GAS COST		GAS COST	
	\$0.00000 PER THERM		\$0.00000 PER THERM
THERM USAGE INCREMENT		THERM USAGE INCREMENT	
	200 THERMS		200 THERMS
AVERAGE USAGE PER CUSTOMER		AVERAGE USAGE PER CUSTOMER	
	2,500 THERMS/MONTH		2,500 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$12.00	\$12.00	\$50.00	\$50.00	316.67%	316.67%
200	\$47.53	\$47.53	\$85.03	\$85.03	78.92%	78.92%
400	\$83.06	\$83.06	\$120.06	\$120.06	44.56%	44.56%
600	\$118.58	\$118.58	\$155.10	\$155.10	30.80%	30.80%
800	\$154.10	\$154.10	\$190.13	\$190.13	23.38%	23.38%
1,000	\$189.63	\$189.63	\$225.16	\$225.16	18.74%	18.74%
1,200	\$225.16	\$225.16	\$260.19	\$260.19	15.56%	15.56%
1,400	\$260.68	\$260.68	\$295.22	\$295.22	13.25%	13.25%
1,600	\$296.21	\$296.21	\$330.26	\$330.26	11.49%	11.49%
1,800	\$331.73	\$331.73	\$365.29	\$365.29	10.11%	10.11%
2,000	\$367.26	\$367.26	\$400.32	\$400.32	9.00%	9.00%

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/95
 PROJECTED TEST YEAR: 09/30/97
 WITNESS: R.DEMOINE

COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO. 960502 - GU

<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>	
CUSTOMER CHARGE	\$150.00	CUSTOMER CHARGE	\$175.00
ENERGY CHARGE	\$0.1183 PER THERM	ENERGY CHARGE	\$0.1432 PER THERM
GAS COST		\$0.0000	PER THERM
THERM USAGE INCREMENT		10,000	THERMS
AVERAGE USAGE PER CUSTOMER		76,407	HERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL	PRESENT MONTHLY BILL	PROPOSED MONTHLY BILL	PROPOSED MONTHLY BILL	PERCENT INCREASE	PERCENT INCREASE
	<u>W/O FUEL</u>	<u>WITH FUEL</u>	<u>W/O FUEL</u>	<u>WITH FUEL</u>	<u>W/O FUEL</u>	<u>WITH FUEL</u>
0	\$150.00	\$150.00	\$175.00	\$175.00	16.67%	16.67%
10,000	\$1,332.80	\$1,332.80	\$1,606.70	\$1,606.70	20.55%	20.55%
20,000	\$2,515.60	\$2,515.60	\$3,038.40	\$3,038.40	20.78%	20.78%
30,000	\$3,698.40	\$3,698.40	\$4,470.10	\$4,470.10	20.87%	20.87%
40,000	\$4,881.20	\$4,881.20	\$5,901.80	\$5,901.80	20.91%	20.91%
50,000	\$6,064.00	\$6,064.00	\$7,333.50	\$7,333.50	20.94%	20.94%
60,000	\$7,246.80	\$7,246.80	\$8,765.20	\$8,765.20	20.95%	20.95%
70,000	\$8,429.60	\$8,429.60	\$10,196.90	\$10,196.90	20.97%	20.97%
80,000	\$9,612.40	\$9,612.40	\$11,628.60	\$11,628.60	20.97%	20.97%
90,000	\$10,795.20	\$10,795.20	\$13,060.30	\$13,060.30	20.98%	20.98%
100,000	\$11,978.00	\$11,978.00	\$14,492.00	\$14,492.00	20.99%	20.99%

SCHEDULE E-8
FLORIDA PUBLIC SERVICE COMMISSION

DERIVATION OF OVERALL COST OF SERVICE
EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION
OF RATE BASE (PLANT)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/95
PROJECTED TEST YEAR: 09/30/97
PRIOR YEARS: 09/30/91-09/30/94
WITNESS: R. W. SMITH

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NLI CORPORATION

DOCKET NO.: 960902-GU

LINE NO.	ACCT NO.	PLANT					09/30/95			09/30/97				
			09/30/91	09/30/92	09/30/93	09/30/94	PER BOOKS	ADJUSTMENTS	ADJUSTED	PER BOOKS	ADJUSTMENTS	ADJUSTED		
								113,897			113,897	113,897		113,897
1	301	ORGANIZATION	80,804	82,060	82,145	90,483	113,897			25,275	113,897	25,275		139,172
2	302	FRANCHISES & CONSENTS	25,275	25,275	25,275	25,275	25,275							25,275
3	303	MISC. INTANGIBLE PLANT	105,879	107,335	107,420	115,758	139,172							139,172
4		TOTAL INTANGIBLE PLANT	754,377	759,231	762,123	467,804	771,548	(548,922)		221,623	771,548	(550,010)		221,538
5	374	LAND	835,154	946,811	892,175	1,252,046	1,439,031	(320,119)		1,118,912	1,517,437	(320,382)		1,197,055
6	375	STRUCTURES & IMPROVEMENTS	47,711,716	51,744,022	55,389,082	62,157,404	70,822,341	(645,539)		70,176,806	78,794,029	2,112,808		80,896,837
7	376	MAINS	586,098	751,945	912,785	1,481,926	2,020,559			26,034,551	29,863,021			2,680,884
10	379	MEAS & REG STAT EQUIP-GATE	19,031,765	20,862,599	22,286,296	24,191,948	26,034,551			5,738,225	6,411,995			28,863,021
11	380	SERVICES	3,967,022	4,502,036	4,954,044	5,278,209	5,738,225			2,440,204	2,615,933			6,411,995
12	381	METERS	1,913,790	2,070,860	2,155,843	2,300,755	2,440,204			1,883,163	2,103,414			2,615,933
13	382	METER INSTALLATION	1,365,344	1,485,049	1,569,371	1,735,697	1,883,163			985,479	1,096,345			2,103,414
14	383	HOUSE REGULATORS	882,005	754,226	827,207	913,373	985,479			1,477,275	1,810,386			1,810,386
15	384	HOUSE REG. INSTALLATIONS	798,798	975,531	1,164,058	1,295,740	1,477,275							1,477,275
16	385	IND MEAS & REG STAT EQUIP	13,441,575	15,059,152	17,067,043	20,214,248	23,031,257	(23,031,257)		157,789	158,310			158,310
17	386	OTHER PROP ON CUST PREMISES	154,815	156,176	156,176	156,291	157,789					1,242,416		1,242,416
18	387	OTHER EQUIPMENT	91,222,257	99,967,638	108,116,003	121,425,237	136,802,399	(24,546,833)		112,255,566	127,812,199			127,812,199
19		TOTAL DISTRIBUTION PLANT	106,394	133,111	148,496	273,073	333,111	(106,528)		226,583	204,419	21,025		225,444
20	388	LAND AND LAND RIGHTS	736,678	781,071	898,517	1,373,366	1,626,627	(286,094)		1,340,563	905,907	790,439		1,636,340
21	390	STRUCTURES & IMPROVEMENTS	974,086	1,043,209	1,283,816	1,344,012	1,753,145	(305,512)		1,447,633	1,672,736	(62,865)		1,609,871
22	391	OFFICE FURN & EQUIPMENT	638,786	646,036	667,837	670,573	763,193	(86,576)		676,617	675,526	(78,672)		596,854
23	392	TRANSPORTATION EQUIPMENT	16,802	16,716	22,593	25,259	30,522	(3,585)		27,137	45,302	(5,142)		40,160
24	393	STORES EQUIPMENT	503,318	548,622	578,597	623,466	762,191	(86,576)		675,615	915,532	(108,913)		811,619
25	394	TOOLS, SHOP, GARAGE EQUIPMENT	83,254	82,941	82,941	82,941	82,941			82,940	82,940			82,940
26	395	LABORATORY EQUIPMENT	180,598	212,737	232,174	258,885	322,591	(36,697)		285,894	366,541	(37,613)		328,928
28	397	COMMUNICATION EQUIPMENT	22,304	18,140	18,929	22,438	30,029			30,029	297,538	2,721		300,269
29	398	MISCELLANEOUS EQUIPMENT	38,828	38,828	38,828	38,858	38,597					35,828		35,828
30	399	OTHER TANGIBLE PROPERTY	3,311,838	3,501,411	3,972,728	4,713,651	5,742,976	(911,368)		4,831,608	5,166,441	494,294		5,660,735
31		TOTAL GENERAL PLANT	442,783		130,555	92,662	29,484,723	(25,356,845)		127,878	29,500,788	(25,148,163)		351,622
32	102	GAS PLANT PURCHASED OR SOLD	18,642,213	18,513,751			1,459,792	(1,459,792)			2,112,808	(2,112,808)		2,255,833
33	114	ACQUISITION ADJUSTMENT					3,263,842	(313,448)		2,950,396	2,255,833			137,462,077
34	105	PROPERTY HELD FOR FUTURE USE	1,181,009	1,462,962	2,359,436	6,637,960	176,882,904	(56,586,284)		120,304,620	188,987,236	(29,525,161)		
35	107	CONSTRUCTION WORK IN PROGRESS	114,905,979	123,553,087	114,686,142	132,985,268								
36		TOTAL PLANT												

RECAP SCHEDULES:

SUPPORTING SCHEDULES: B-2, B-3, B-4, G-1 p.1, G-1, p.4, G-1, p.10

000134

SCHEDULE E-8

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION

DOCKET NO.: 960502-GU

DERIVATION OF OVERALL COST OF SERVICE

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

PAGE 2 OF 8

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/95
PROJECTED TEST YEAR: 09/30/97
PRIOR YEARS: 09/30/91-09/30/94
WITNESS: R. W. SMITH

LINE NO.	ACCT NO.	ACCUMULATED DEPRECIATION & DEDUCTIONS	09/30/95				09/30/97					
			09/30/91	09/30/92	09/30/93	09/30/94	PER BOOKS	ADJUSTMENTS	ADJUSTED	PER BOOKS	ADJUSTMENTS	ADJUSTED
1	301	ORGANIZATION	-	-	-	-	70,887	-	70,887	75,175	-	75,175
2	302	FRANCHISES & CONSENTS	60,340	63,245	65,842	67,507	70,887	-	70,887	10,332	-	10,332
3	303	MISC. INTANGIBLE PLANT	4,284	5,292	6,300	7,308	8,316	-	8,316	-	-	-
4		TOTAL INTANGIBLE PLANT	64,624	68,637	72,142	74,815	79,003	-	79,003	85,507	-	85,507
5	375	STRUCTURES & IMPROVEMENTS	155,582	175,025	206,887	366,390	420,137	(123,847)	296,490	482,188	(103,834)	378,354
6	376	MAINS	17,363,825	18,227,908	20,548,499	21,999,633	23,694,287	(70,948)	23,623,342	27,599,744	-	27,599,744
9	379	MEAS & REG STAT EQUIP-GATE	236,073	256,413	276,842	308,796	368,245	-	368,245	533,182	-	533,182
10	380	SERVICES	7,779,943	8,578,059	9,226,885	9,656,849	10,130,037	-	10,130,037	11,993,391	-	11,993,391
11	381	METERS	1,538,387	1,819,157	1,991,819	2,165,662	2,321,767	-	2,321,767	2,691,882	-	2,691,882
12	382	METER INSTALLATION	756,774	869,130	915,204	973,394	993,855	-	993,855	1,096,900	-	1,096,900
13	383	HOUSE REGULATORS	499,922	579,722	635,333	695,480	758,797	-	758,797	902,887	-	902,887
14	384	HOUSE REG. INSTALLATIONS	243,778	273,340	290,407	309,447	315,788	-	315,788	366,153	-	366,153
15	385	IND MEAS & REG STAT EQUIP	238,044	255,962	282,473	301,928	339,466	-	339,466	457,809	-	457,809
16	386	OTHER PROP ON CUST PREMISES	4,938,752	5,638,520	6,188,427	6,754,375	7,650,194	(7,650,194)	-	-	-	-
17	387	OTHER EQUIPMENT	89,854	98,575	107,322	115,933	121,917	-	121,917	134,889	-	134,889
18		TOTAL DISTRIBUTION PLANT	33,842,934	37,772,811	40,850,898	43,846,857	47,114,470	(7,844,786)	39,269,684	46,285,025	(103,834)	46,161,191
19	390	STRUCTURES & IMPROVEMENTS	87,163	110,148	158,923	451,305	499,494	(110,484)	389,010	190,877	278,023	466,700
20	391	OFFICE FURN & EQUIPMENT	229,900	325,947	438,655	547,962	731,487	(118,000)	613,487	1,009,225	(73,597)	935,628
21	392	TRANSPORTATION EQUIPMENT	372,663	439,634	508,821	546,137	548,472	(33,454)	515,018	472,959	(53,681)	419,278
22	393	STORES EQUIPMENT	8,934	9,854	10,917	11,393	11,730	(1,347)	10,383	15,812	(1,654)	13,858
23	394	TOOLS, SHOP, GARAGE EQUIP.	261,372	294,136	329,042	360,024	412,735	(33,410)	379,325	516,074	(58,574)	457,900
24	395	LABORATORY EQUIPMENT	31,103	36,074	39,045	43,005	46,785	-	46,785	54,410	-	54,410
26	397	COMMUNICATION EQUIPMENT	84,896	97,083	113,758	129,172	148,991	(14,120)	134,871	194,707	(21,480)	173,217
27	398	MISCELLANEOUS EQUIPMENT	8,616	10,066	11,186	12,569	13,402	-	13,402	25,821	1,849	27,670
29		DEPR. RESERVE DEFICIENCY	(361,494)	(285,390)	(208,286)	(133,182)	(36,538)	-	(36,538)	-	-	-
30		TOTAL GENERAL PLANT	723,153	1,036,552	1,401,081	1,968,385	2,376,568	(310,815)	2,065,753	2,479,385	88,878	2,548,261
31		ACCUM AMORT - ACQUISITION ADJ	1,780,069	2,402,694	333,922	340,937	6,619,560	(6,275,907)	343,653	8,587,186	(8,220,511)	376,655
32		RETIREMENT WORK IN PROGRESS	(102,393)	(109,633)	(190,495)	(281,689)	(182,950)	-	(182,950)	(70,254)	-	(70,254)
33		CUSTOMER ADVANCES FOR CONSTRUCT	75,890	75,890	-	-	-	-	-	-	-	-
34		TOTAL ACCUMULATED DEPRECIATION	36,384,267	41,246,951	42,267,528	45,749,305	56,006,651	(14,431,508)	41,575,143	57,356,629	(8,255,468)	46,101,380
35		NET PLANT	78,521,712	82,306,146	72,427,845	87,236,963	120,886,253	(42,156,778)	78,729,477	109,630,409	(21,289,692)	88,380,717
36		PLUS: WORKING CAPITAL	5,372,338	2,649,020	17,723,808	5,017,788	(41,943,388)	48,903,477	6,980,091	(14,953,476)	21,025,906	6,072,030
37		TOTAL RATE BASE	83,894,050	84,955,166	90,151,653	92,253,751	78,942,867	6,746,701	85,689,568	94,676,933	(244,186)	94,432,747

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

000135

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/95
 PROJECTED TEST YEAR: 09/30/97
 PRIOR YEARS: 09/30/91-09/30/94
 WITNESS: R. W. SMITH

COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 980502-GU

LINE NO.	ACCT NO.	OPERATION & MAINTENANCE					09/30/95			09/30/97		
			09/30/91	09/30/92	09/30/93	09/30/94	PER BOOKS	ADJUSTMENTS	ADJUSTED	PER BOOKS	ADJUSTMENTS	ADJUSTED
1	870	SUPERVISION & ENGINEERING	48,865	59,697	57,002	58,299	58,002	-	58,002	412,361	-	412,361
5	874	MAINS & SERVICES	646,936	563,545	635,712	751,213	703,438	-	703,438	921,643	-	921,643
6	875	MEAS. & REG. - GENERAL										
7	876	MEAS. & REG. - INDUSTRIAL	27,456	25,514	25,241	26,023	38,530	-	38,530	2,533	-	2,533
8	877	MEAS. & REG. - CITY GATE	26,515	7,948	2,988	8,649	4,161	-	4,161	41,139	-	41,139
9	878	METER & HOUSE REG. EXPENSE	625,171	701,913	984,274	1,038,347	828,626	-	828,626	906,452	-	906,452
10	879	CUSTOMER INSTALLATIONS	1,328,361	1,629,204	1,868,223	2,453,138	2,232,272	-	2,232,272	1,631,891	-	1,631,891
11	880	OTHER EXPENSE	588,616	760,928	922,086	1,171,397	1,080,671	-	1,080,671	1,105,999	-	1,105,999
12	881	RENTS	175,819	181,802	188,490	4,301	3,453	-	3,453	-	-	-
13	885	SUPERVISION & ENGINEERING	1,994	3,378	4,483	5,837	5,382	-	5,382	14,890	-	14,890
14	886	STRUCTURES & IMPROVEMENTS	5,830	4,583	7,296	13,120	7,046	-	7,046	14,811	-	14,811
15	887	MAINS	118,084	139,388	179,129	241,846	250,968	-	250,968	371,570	-	371,570
18	890	MEAS. & REG. - INDUSTRIAL	15,072	21,019	13,424	2,026	14,813	-	14,813	52,787	-	52,787
19	891	MEAS. & REG. - GATE STATION	32,556	46,876	53,016	89,593	56,997	-	56,997	58,810	-	58,810
20	892	SERVICES	77,687	93,544	63,032	180,772	82,298	-	82,298	171,410	-	171,410
21	893	METERS & HOUSE REGULATORS	365,332	389,236	480,972	645,740	533,665	-	533,665	247,557	-	247,557
22	894	OTHER EQUIPMENT	103,839	168,180	238,253	252,504	286,957	(268,540)	18,417	1,677	-	1,677
23		TOTAL DISTRIBUTION EXPENSES	4,187,733	4,796,753	5,703,621	6,922,806	6,127,269	(268,540)	5,918,729	5,881,954	-	5,881,954
24	901	SUPERVISION	130,670	127,284	157,048	125,037	140,722	-	140,722	244,118	-	244,118
25	902	METER READING EXPENSE	529,486	560,861	650,285	665,351	648,888	-	648,888	794,228	-	794,228
26	903	CUST. RECORDS & COLLECTIONS	1,475,703	1,561,696	1,716,466	1,874,008	1,734,711	-	1,734,711	2,067,980	-	2,067,980
27	904	UNCOLLECTIBLE ACCOUNTS	132,191	281,529	136,562	201,745	163,005	(2,142)	160,863	189,445	-	189,445
28	905	MISCELLANEOUS	90,100	123,212	118,987	106,697	107,487	-	107,487	1,272	-	1,272
29		TOTAL CUSTOMER ACCOUNTS	2,358,130	2,654,581	2,777,348	2,972,838	2,794,813	(2,142)	2,792,671	3,257,023	-	3,257,023

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

000136

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION
OF EXPENSES. (OPERATION AND MAINTENANCE)TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/95
PROJECTED TEST YEAR: 09/30/97
PRIOR YEARS: 09/30/91-09/30/94
WITNESS: R. W. SMITHCOMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 980502-GU

LINE NO.	ACCT NO.	OPERATION & MAINTENANCE	09/30/95				09/30/97					
			09/30/91	09/30/92	09/30/93	09/30/94	PER BOOKS	ADJUSTMENTS	ADJUSTED	PER BOOKS	ADJUSTMENTS	ADJUSTED
5		TOTAL CUSTOMER SVCE & INFO	-	-	-	-	-	-	-	-	-	-
6	911	SUPERVISION	44,773	100,216	95,719	160,913	131,427	-	131,427	120,643	-	120,643
7	912	DEMONSTRATING & SELLING	1,495,067	548,410	708,200	1,630,352	1,015,945	-	1,015,945	989,668	-	989,668
8	913	ADVERTISING	5,072	16,053	6,298	38,670	25,600	(5,777)	19,823	104,339	-	104,339
9	916	MISC. SALES EXPENSE	60,806	111,830	174,802	218,372	176,108	-	176,108	78,104	-	78,104
10		TOTAL SALES EXPENSE	1,605,718	776,509	984,819	2,048,307	1,348,080	(5,777)	1,343,303	1,292,754	-	1,292,754
11	920	ADMIN & GEN SALARIES	1,017,048	1,000,093	834,366	1,143,584	1,062,819	(155,990)	906,829	395,337	(44,871)	350,466
12	921	OFFICE SUPPLIES & EXP	453,793	452,099	651,592	504,268	699,001	(3,825)	695,176	580,687	(65,931)	514,956
13	922	ADMIN EXP TRANS (CR)	-	-	-	-	-	-	-	-	-	-
14	923	OUTSIDE SERVICES EMPLOYED	428,224	398,105	508,685	533,361	400,294	(55,066)	345,228	394,296	-	394,296
15	921/923	CORPORATE SERVICES - NEW JERSEY	-	-	-	960,907	1,968,998	(223,481)	1,745,517	3,070,813	-	3,070,813
16	921/923	CORPORATE SERVICES - NUI SOUTH	-	-	-	-	-	-	-	1,083,336	-	1,083,336
17	924	PROPERTY INSURANCE	13,943	12,462	14,436	11,731	3,516	48,034	48,550	4,429	(503)	3,926
18	925	INJURIES & DAMAGES	1,136,415	1,429,635	1,501,669	1,601,472	1,223,440	(138,960)	1,084,580	1,176,144	(133,482)	1,042,652
19	926	EMPLOYEE PENSION & BENEFITS	1,883,371	1,720,922	1,948,620	2,225,158	1,215,889	(193,677)	1,021,882	1,289,816	(155,652)	1,134,163
20	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	-	-	-	-	-
21	928	REGULATORY COMMISSION EXP.	201,898	347,570	326,424	181,275	179,188	(28,953)	150,235	161,667	10,822	172,489
22	929	DUPLICATE CHARGES (CR)	(380,464)	(491,395)	(616,440)	(448,783)	(287,103)	32,586	(254,517)	(99,706)	(11,317)	(111,023)
23	930.1	GENERAL ADVERTISING EXP	6,008	5,785	4,445	8,459	-	-	-	8,972	(1,018)	7,954
24	930.2	MISC GENERAL EXPENSES	97,538	105,477	92,956	127,233	151,419	(37,576)	113,843	92,696	(11,180)	81,516
25	931	RENTS	191,364	203,096	90,807	44,124	54,517	(6,188)	48,329	91,972	(10,438)	81,533
26	935	MAINT OF GENERAL PLANT	55,388	85,772	97,865	114,254	76,561	(8,690)	67,871	77,556	(8,802)	68,756
27		TOTAL A & G EXPENSE	5,104,526	5,269,619	5,486,225	7,006,023	6,748,209	(774,678)	5,973,533	6,328,217	(432,584)	7,896,533
28		TOTAL O & M EXPENSE	13,256,107	13,497,462	14,922,013	18,949,973	17,079,371	(1,051,135)	16,028,236	18,758,948	(432,394)	18,327,984

SCHEDULE E-6

DERIVATION OF OVERALL COST OF SERVICE

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/95
 PROJECTED TEST YEAR: 09/30/97
 PRIOR YEARS: 09/30/91-09/30/94
 WITNESS: R. W. SMITH

COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NLI CORPORATION

DOCKET NO.: 960902-GU

LINE NO.	EXPENSES & COST OF SERVICE					09/30/95			09/30/97		
		09/30/91	09/30/92	09/30/93	09/30/94	PER BOOKS	ADJUSTMENTS	ADJUSTED	PER BOOKS	ADJUSTMENTS	ADJUSTED
1	DEPR & AMORT (EXCL. INTANGIBLE)	3,746,035	4,180,928	4,599,009	-	5,940,846	(1,895,696)	4,045,150	4,597,696	(54,637)	4,543,061
2	AMORT OF INTANG PLANT (301-303)	4,026	3,804	2,806	4,033	33,468	-	33,468	3,252	-	3,252
3	AMORT OF PROPERTY LOSS - HURRICANE	-	-	-	-	716,180	(537,120)	179,040	-	-	-
4	AMORT OF CONVERSION COSTS	21,792	36,805	34,440	32,880	32,880	-	32,880	59,928	-	59,928
5	AMORT OF ACQUISITION ADJ	624,948	620,999	7,980	(4,564)	988,800	(996,168)	(7,368)	978,876	(978,876)	-
6	TOTAL DEPR. & AMORT EXPENSE	4,396,801	4,842,536	4,644,235	32,349	7,712,154	(3,428,984)	4,283,170	5,639,754	(1,033,513)	4,606,241
7	TAXES OTHER THAN INCOME	1,453,235	1,389,412	1,340,289	1,711,432	1,725,650	(128,137)	1,597,513	13,843,963	(11,880,571)	2,193,392
8	RETURN (REQUIRED N.O.I.)	3,310,681	4,886,239	7,956,593	6,490,050	5,802,301	495,883	6,298,184	7,810,847	(20,146)	7,790,702
9	INCOME TAXES	1,242,982	1,945,505	2,431,906	(58,901)	(72,089)	816,131	844,062	(864,950)	949,064	284,114
10	TOTAL COST TO SERVE	23,698,806	26,561,154	31,295,036	27,083,903	32,247,407	(3,496,242)	28,751,165	45,389,562	(12,187,549)	33,202,013

SUPPORTING SCHEDULES:

000138

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF THE AVERAGE COST
OF METER SET AND SERVICE BY RATE CLASSTYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/95
PROJECTED TEST YEAR: 09/30/97
WITNESS: R. WALLCOMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION

DOCKET NO.: 980502 - GU

DESCRIPTION	RATE CLASSES											
	RESIDENTIAL	GAS LIGHTING	COMMERCIAL	NGV	INTERRUPT PREFERRED	INTERRUPT LARGE VOL	COMM'L TRANS.	INTERRUPT TRANS.	INTERRUPT LV TRANS.	GENERATION	LARGE VOLUME COMMERCIAL	
SERVICE LINE:												
PIPE AND PIPING	\$417	\$417	\$1,321	\$1,321	\$1,745	\$5,027	\$1,321	\$1,745	\$5,027	\$5,027	\$1,321	
METER:												
METER COST	\$66	\$66	\$648	\$648	\$3,980	\$5,093	\$648	\$3,980	\$5,093	\$5,093	\$1,688	
METER SET	\$24	\$24	\$116	\$116	\$480	\$480	\$116	\$480	\$480	\$480	\$267	
REGULATOR:												
REGULATOR COST	\$18	\$18	\$481	\$481	\$1,426	\$3,330	\$481	\$1,426	\$3,330	\$3,330	\$356	
REGULATOR INSTA	\$10	\$10	\$50	\$50	\$206	\$206	\$50	\$206	\$206	\$206	\$123	
TOTAL	\$534	\$534	\$2,614	\$2,614	\$7,835	\$14,135	\$2,614	\$7,835	\$14,135	\$14,135	\$3,774	
INDEX (1)	1.00	1.00	4.89	4.89	14.67	26.46	4.89	14.67	26.46	26.46	7.06	

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

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: TO PROVIDE A SCHEDULE SHOWING THE
DERIVATION OF DEDICATED FACILITIES.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 8/30/95
WITNESS: R. F. WALLCOMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION

DOCKET NO.: 960502-GU

NAME OF RATE CLASS IN WHICH DEDICATED FACILITIES EXIST

DESCRIPTION:

	INTERRUPTIBLE	
	<u>LARGE VOLUME</u>	<u>TOTAL</u>

SYSTEM MILES OF MAIN:

MILES OF MAIN DEDICATED TO CLASS:	9,744	9,744
NET COST OF MAIN DEDICATED TO CLASS:	85,774	85,774
OTHER NET DISTRIBUTION PLANT RELATED TO CLASS:	8,818	8,818
DISTRIBUTION O & M EXPENSES RELATED TO CLASS:	-	-
PERCENTAGE OF MILES OF DEDICATED MAIN TO		
SYSTEM MILES OF MAIN:	0%	0%

NOTE: DISTRIBUTION O&M EXPENSES FOR THIS ONE CUSTOER ARE INSIGNIFICANT.

SCHEDULE E-9

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION

DOCKET NO.: 960502-GU

COST STUDY - TARIFF SHEETS

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

PAGE 1 OF 1

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 09/30/95
WITNESS: R. DEMOINE

SEE PROPOSED TARIFF SHEETS

BOUND SEPARATELY

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

000141

CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO. 960502-GU
MINIMUM FILING REQUIREMENTS
INDEX

INTERIM RATE RELIEF SCHEDULES

SCHEDULE NO.	WITNESS	TITLE	PAGE
F-1 p.1	R. W. SMITH	AVERAGE RATE BASE AND RATE OF RETURN	143
F-2 p.1	R. W. SMITH	WORKING CAPITAL - ASSETS	144
F-2 p.2	R. W. SMITH	WORKING CAPITAL - LIABILITIES	145
F-3 p.1	R. W. SMITH	ADJUSTMENTS TO PLANT IN SERVICE	146
F-4 p.1	R. W. SMITH	NET OPERATING INCOME	147
F-5 p.1	R. W. SMITH	ADJUSTMENTS TO NET OPERATING INCOME	148
F-5 p.2	R. W. SMITH	ADJUSTMENTS TO NET OPERATING INCOME - (CONT.)	149
F-6 p.1	R. W. SMITH	REVENUE EXPANSION FACTOR	150
F-7 p.1	R. W. SMITH	REVENUE DEFICIENCY	151
F-8 p.1	R. W. SMITH	AVERAGE COST OF CAPITAL	152
F-9 p.1	R. W. SMITH	RECONCILIATION OF RATE BASE TO CAPITAL STRUCTURE	153
F-10 p.1	R. DEMOINE	ALLOCATION OF INTERIM RATE RELIEF	154

000142

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE
RATE BASE FOR INTERIM RATE RELIEF.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/95
WITNESS: R.W. SMITHCOMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION

DOCKET NO.: 960502-GU

LINE NO.		AVERAGE PER BOOKS	ADJUSTMENT	ADJUSTED AVERAGE
	<u>UTILITY PLANT</u>			
1	GAS PLANT IN SERVICE	\$ 142,684,549	\$(23,676,792)	\$ 119,007,757
2	COMMON PLANT ALLOCATED	-	(1,781,409)	(1,781,409)
3	ACQUISITION ADJUSTMENT	29,484,723	(29,356,845)	127,878
4	PROPERTY HELD FOR FUTURE USE	1,459,792	(1,459,792)	-
5	CONSTRUCTION WORK IN PROGRESS	<u>3,263,842</u>	<u>(313,446)</u>	<u>2,950,396</u>
6	TOTAL PLANT	<u>176,892,906</u>	<u>(56,588,284)</u>	<u>120,304,622</u>
7	<u>DEDUCTIONS</u>			
8	ACCUM. DEPR. - UTILITY PLANT	49,308,086	(7,721,139)	41,586,947
9	ACCUM. DEPR. - COMMON PLANT	-	(434,462)	(434,462)
10	ACCUM. AMORT. - ACQ. ADJ.	6,698,563	(6,275,907)	422,656
11	CUSTOMER ADV. FOR CONSTRUCTION	-	-	-
12	TOTAL DEDUCTIONS	<u>56,006,649</u>	<u>(14,431,508)</u>	<u>41,575,141</u>
13	UTILITY PLANT NET	<u>120,886,257</u>	<u>(42,156,776)</u>	<u>78,729,481</u>
14	<u>ALLOWANCE FOR WORKING CAPITAL</u>			
15	(BALANCE SHEET METHOD)	<u>(41,943,387)</u>	<u>48,903,477</u>	<u>6,960,090</u>
16	TOTAL RATE BASE	<u>\$ 78,942,870</u>	<u>\$ 6,746,701</u>	<u>\$ 85,689,571</u>
17	NET OPERATING INCOME	<u>\$ 4,341,909</u>	<u>\$ 522,658 *</u>	<u>4,864,567</u>
18	RATE OF RETURN	5.50%		5.68%

* INCLUDES EFFECT OF PRO FORMA ADJUSTMENT CALCULATED AT F-4.

CALCULATION OF INTERIM RATE RELIEF - WORKING CAPITAL

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION

DOCKET NO 960502-GU

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE
WORKING CAPITAL ALLOWANCE FOR INTERIM RATE RELIEF

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/95
WITNESS: R. W. SMITH

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	ADJUSTMENTS			ADJUSTED AVERAGE
			NON UTILITY	STRUCTURE	OTHER	
PROPERTY & INVESTMENTS						
1	OTHER SPECIAL FUNDS					
2	TOTAL PROPERTY & INVESTMENTS	13,266			(13,266)	-
CURRENT & ACCRUED ASSETS						
3	CASH					
4	WORKING FUNDS & CASH INVEST.	1,027,371				1,027,371
5	NOTES RECEIVABLE	17,666				17,666
6	CUSTOMER ACCOUNTS RECEIVABLE - GAS	31,882				31,882
7	MERCHANDISE, JOBBING, & OTHER	4,956,240				4,956,240
8	ACCUM. PROVISION FOR UNCOLLECTIBLE ACCT	385,562	(76,789)			260,978
9	RECEIVABLE ASSOC. COMPANIES	(164,209)	21,358		(47,795)	(142,851)
10	MATERIALS AND SUPPLIES	1,302,187				
11	MERCHANDISE	131,046	1,017		(1,302,187)	
12	STORES EXPENSE	229,959	(229,959)			132,063
13	PREPAYMENTS	4,649				
14	INTEREST RECEIVABLE	614,849			(4,649)	
15	ACCRUED UTILITY REVENUE	429,053		(429,053)	(15,272)	599,577
16	TOTAL CURRENT ASSETS	722,121				722,121
DEFERRED DEBITS						
17	UNAMORTIZED DEBT EXPENSE	9,688,376	(284,373)	(429,053)	(1,369,903)	7,605,047
18	CLEARING ACCOUNTS	669,358		(669,358)		
19	OTHER WIP	(2,980)				(2,980)
20	UNAMORTIZED RATE CASE	287,668			(79,191)	208,477
21	MISC. DEFERRED DEBITS	505,742			(505,742)	
22	UNRECOVERED GAS COST	6,221,558		(1,512,724)		3,492,399
23	TOTAL DEFERRED DEBITS	7,681,346			(1,216,435)	3,492,399
24	TOTAL ASSETS	17,382,988	(284,373)	(2,611,135)	(3,184,537)	11,302,943

SUPPORTING SCHEDULES: 8-13

RECAP SCHEDULES: F-1, F-3

000144

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION

DOCKET NO 960502-GU

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE
WORKING CAPITAL ALLOWANCE FOR INTERIM RATE RELIEF

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/95
WITNESS: R. W. SMITH

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	ADJUSTMENTS			ADJUSTED AVERAGE
			NON UTILITY	STRUCTURE	OTHER	
CURRENT LIABILITIES						
1	NOTES PAYABLE					
2	ACCOUNTS PAYABLE	23,098,186				
3	ACCTS. PAYABLE - ASSOC. CO.	2,565,086		(23,098,186)		
4	CUSTOMER DEPOSITS	616,551	(238)			2,564,848
5	TAXES ACCRUED-GENERAL	5,485,253			(616,551)	
6	TAXES ACCRUED-INCOME	647,993		(5,485,253)		
7	INTEREST ACCRUED	(984,778)			(69,510)	578,483
8	TAX COLLECTIONS PAYABLE	1,463,568				(984,778)
9	ALLOCATION TO M & J	682,334		(1,327,384)		136,184
10	LEASED APPLIANCE RECEIVABLES		43,744			682,334
11	CONSERVATION COST TRUE-UP		85,586			43,744
12	MISC. CURRENT LIABILITIES					85,586
13	CAPITAL LEASES - CURRENT	1,326,565				
14	TOTAL CURRENT LIABILITIES	18,543			(586,767)	739,798
15	DEFERRED CREDITS	34,919,301	129,092	(29,910,823)	(18,543)	3,846,199
16	OTHER DEFERRED CREDITS				(1,291,371)	
17	ACCUMULATED DEFERRED INC. TAX	2,310,848				
18	DEFERRED INVESTMENT TAX CREDIT	19,988,364			(2,310,848)	
19	TOTAL DEFERRED CREDITS	1,611,208			(19,988,364)	
20	OTHER RESERVES	23,910,420			(1,611,208)	
21	TOTAL DEFERRED CREDITS AND OPERATING RESERVES	496,653			(23,910,420)	
22	TOTAL LIABILITIES	48,317,493				496,653
23	TOTAL ASSETS LESS LIABILITIES	83,236,794	129,092	(29,910,823)	(47,820,840)	4,342,852
24		(65,853,806)	(413,465)	27,299,688	(49,112,211)	6,960,091
25	NET WORKING CAPITAL	(65,853,806)	(413,465)	27,299,688	45,927,674	6,960,091

SUPPORTING SCHEDULES: B-13

RECAP SCHEDULES: F-1, F-3

000145

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUA CORPORATION
DOCKET NO.: 880502-GU

CALCULATION OF INTERIM RATE RELIEF - ADJUSTMENTS TO RATE BASE

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENTS TO THE 13-MONTH AVERAGE RATE BASE FOR INTERIM RATE RELIEF. CALCULATE THE REVENUE IMPACT OF EACH ADJUSTMENT, ASSUMING THE REQUESTED RATE OF RETURN AND EXPANSION FACTOR REMAIN CONSTANT.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 06/30/95
WITNESS: R. W. SMITH

ADJ NO	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	REVENUE REQUIREMENT
UTILITY PLANT IN SERVICE						
1	LEASED APPLIANCES	TO REMOVE ORIGINAL COST				
2	WESTERN ENERGY	TO REMOVE ORIGINAL COST	(23,031,257)	(23,031,257)		
3	TREASURE COAST INFRASTRUCTURE	TO REMOVE ORIGINAL COST	(428,408)		(428,408)	
4		TOTAL	(217,128)		(217,128)	49
COMMON PLANT ALLOCATED						
5	COMMON PLANT	TO REMOVE COMMON PLANT ALLOCATION	(23,878,782)	(23,878,782)		
7		TOTAL	(1,781,408)	(1,781,408)		
ACQUISITION ADJUSTMENT						
8	NUA ACQUISITION ADJUSTMENT	TO REMOVE ACQUISITION ADJ.	(1,781,408)	(1,781,408)		
9	FORT PIERCE ACQUISITION ADJUSTMENT	TO REMOVE ACQUISITION ADJ.	(28,328,438)		(28,328,438)	
11		TOTAL	(21,415)		(21,415)	
GAS PLANT HELD FOR FUTURE USE						
12	WESTERN ENERGY	TO REMOVE ORIGINAL COST	(28,328,438)		(28,328,438)	
13	TREASURE COAST INFRASTRUCTURE	TO REMOVE ORIGINAL COST	(971,253)		(971,253)	
15		TOTAL	(488,538)		(488,538)	
ACCUM. DEPR. - UTILITY PLANT						
16	LEASED APPLIANCES	TO REMOVE ACCUMULATED DEPRECIATION	(1,488,782)		(1,488,782)	
17	WESTERN ENERGY	TO REMOVE ACCUMULATED DEPRECIATION	(7,880,194)	(7,880,194)		
18	TREASURE COAST INFRASTRUCTURE	TO REMOVE ACCUMULATED DEPRECIATION	(38,187)		(38,187)	
20		TOTAL	(32,788)		(32,788)	
ACCUM. DEPR. - COMMON PLANT						
21	ACCUM. DEPR. - COMMON PLANT	TO REMOVE COMMON PLANT ALLOCATION	(7,721,138)	(7,880,194)		(78,945)
23		TOTAL	(434,482)	(434,482)		
ACCUM. AMORT. - ACQ. ADJ.						
24	NUA ACQUISITION ADJUSTMENT	TO REMOVE ACCUMULATED AMORTIZATION	(434,482)	(434,482)		
25	PRE-MERGER ACQUISITION	TO ADD BACK EXCESS ACCUMULATED AMORTIZATION	(8,284,436)		(8,284,436)	
26	FORT PIERCE ACQUISITION ADJUSTMENT	TO REMOVE ACCUMULATED AMORTIZATION	8,829		8,829	
28		TOTAL	(109)		(109)	
CONSTRUCTION WORK IN PROGRESS						
29	TREASURE COAST INFRASTRUCTURE	TO REMOVE CWP BALANCES	(8,275,807)		(8,275,807)	
30	LEASED APPLIANCES	TO REMOVE CWP BALANCES	(121,321)		(121,321)	
32		TOTAL	(182,125)	(182,125)		
33	ALLOWANCE FOR WORKING CAPITAL		(313,448)	(182,125)		(121,321)
34	(SEE SCHEDULE F-3 FOR DETAIL)					
35	TOTAL RATE BASE ADJUSTMENTS		48,903,477	(413,485)	49,316,942	
			8,746,701	(17,333,800)	24,080,301	

SUPPORTING SCHEDULES:

000146

NET OPERATING INCOME

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION

DOCKET NO.: 980602-GU

EXPLANATION: PROVIDE THE CALCULATION OF NET OPERATING INCOME PER
BOOKS FOR THE HISTORIC BASE YEAR AND ANY ADJUSTMENTS MADE TO THE
HISTORIC BASE YEAR FOR INTERIM PURPOSES.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/95
WITNESS: R. W. SMITH

NET OPERATING INCOME - HISTORIC BASE YEAR ENDED 09/30/95

LINE NO.	DESCRIPTION	(1) TOTAL COMPANY PER BOOKS	(2) ADJUSTMENTS	(3) COMPANY ADJUSTED	(4) PRO FORMA * ADJUSTMENTS	(5) PRO FORMA * ADJUSTED
1	OPERATING REVENUE					
2	OPERATING REVENUES					
3	OPERATING EXPENSES:	<u>51,470,773</u>	<u>(24,313,638)</u>	<u>27,157,135</u>		
4	COST OF GAS	20,683,758	(20,683,758)	-	<u>258,184</u>	<u>27,415,299</u>
5	OPERATION & MAINTENANCE	17,079,371	(1,051,135)	16,028,236	-	-
6	DEPRECIATION & AMORTIZATION	7,712,154	(3,428,984)	4,283,170	-	16,028,236
7	TAXES OTHER THAN INCOME TAXES	1,725,650	(128,137)	1,597,513	-	4,283,170
8	INCOME TAXES:				968	1,598,481
9	-FEDERAL	(1,874,732)	216,714	(1,658,018)	82,637	(1,575,381)
10	-STATE	(86,498)	(215,157)	(281,655)	14,148	(267,508)
11	DEFERRED INCOME TAXES - NET:					
12	-FEDERAL	1,510,324	614,574	2,124,898	-	2,124,898
13	-STATE	371,005	-	371,005	-	371,005
14	INVESTMENT TAX CREDIT	<u>(12,168)</u>	-	<u>(12,168)</u>	-	<u>(12,168)</u>
15	TOTAL OPERATING EXPENSES	<u>47,128,884</u>	<u>(24,675,883)</u>	<u>22,452,981</u>	<u>97,751</u>	<u>22,550,732</u>
16	NET OPERATING INCOME	<u>4,341,909</u>	<u>362,345</u>	<u>4,704,154</u>	<u>160,413</u>	<u>4,864,567</u>

* THIS ADJUSTMENT REPRESENTS THE EFFECT OF APPLYING THE COMPANY'S MOST RECENT RATE INCREASE AS THOUGH IT HAD BEEN IN EFFECT AS OF OCTOBER 1, 1994 RATHER THAN THE ACTUAL EFFECTIVE DATE OF DECEMBER 29, 1994.

SUPPORTING SCHEDULES: F-5

RECAP SCHEDULES: F-1

000147

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO N.O.I. AND
THE REVENUE REQUIREMENT EFFECT ON EACH.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/95
WITNESS: R. W. SMITHCOMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NLI CORPORATION
DOCKET NO.: 980502-GU

ADJUST. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT	REASON FOR ADJUSTMENT
OPERATING REVENUE						
1	COST OF GAS	\$ (20,761,529)	\$ -	\$ (20,761,529)	na	
2	LEASED APPLIANCES	(3,552,109)	(3,552,109)			TO REMOVE GAS COST FROM BASE YEAR
3	TOTAL REVENUE ADJUSTMENTS	<u>(24,313,638)</u>	<u>(3,552,109)</u>	<u>(20,761,529)</u>		TO REMOVE LEASED APPLIANCE REVENUE FROM BASE YR
COST OF GAS						
4	COST OF GAS	<u>(20,683,758)</u>		<u>(20,683,758)</u>		
5	TOTAL COST OF GAS ADJUSTMENT	<u>(20,683,758)</u>		<u>(20,683,758)</u>		TO REMOVE GAS COST FROM BASE YEAR
OPERATIONS & MAINTENANCE EXPENSE						
6	LEASED APPLIANCES	(274,317)	(274,317)			
7	AGA DUES	(17,732)		(17,732)		TO REMOVE LEASED APPLIANCE EXPENSE FROM BASE YR
8	MEMBERSHIP DUES	(2,806)		(2,806)		TO REMOVE EXPENSES PREVIOUSLY DISALLOWED
9	ECONOMIC DEVELOPMENT EXPENSE	(7,004)		(7,004)		TO REMOVE EXPENSES PREVIOUSLY DISALLOWED
10	EXECUTIVE SALARIES	(43,063)		(43,063)		TO REMOVE EXPENSES PREVIOUSLY DISALLOWED
11	EMPLOYEE ACTIVITIES	(33,911)		(33,911)		TO REMOVE EXPENSES PREVIOUSLY DISALLOWED
12	EXECUTIVE VEHICLES	(18,985)		(18,985)		TO REMOVE EXPENSES PREVIOUSLY DISALLOWED
21	REGULATORY EXPENSE	(28,953)		(28,953)		TO REMOVE EXPENSES PREVIOUSLY DISALLOWED
13	A&G ALLOCATED TO NON-UTILITY	(812,410)	(812,410)			TO REMOVE REGULATORY EXPENSE IN EXCESS OF AMOUNT PREVIOUSLY ALLOWED
14	UNCOLLECTIBLE ACCOUNTS	(2,142)	(2,142)			TO ALLOCATE A&G EXPENSES TO NON-UTILITY
15	MIS INVESTIGATION	<u>(10,012)</u>		<u>(10,012)</u>		TO REMOVE LEASED APPLIANCE EXPENSE FROM BASE YEAR
16	TOTAL O&M ADJUSTMENTS	<u>(1,051,139)</u>	<u>(888,889)</u>	<u>(162,266)</u>		TO REMOVE EXPENSES ASSOCIATED WITH MIS INVESTIGATION
DEPRECIATION EXPENSE						
17	LEASED APPLIANCES	(1,880,918)	(1,880,918)			TO REMOVE LEASED APPLIANCE DEPRECIATION
18	NLI ACQUISITION	(985,092)		(985,092)		TO REMOVE ACQUISITION ADJUSTMENT AMORTIZATION
19	COMMON PLANT	(50,087)	(50,087)			TO REMOVE ACQUISITION ADJUSTMENT AMORTIZATION
20	FORT PIERCE UTILITY ACQUISITION	(528)		(528)		TO ALLOCATE DEPRECIATION TO NON-UTILITY
22	PRE-MERGER ACQUISITION ADJUSTMENT	(10,548)		(10,548)		TO REMOVE ACQUISITION ADJUSTMENT AMORTIZATION
23	OUT OF PERIOD ADJUSTMENT (Sch C-15)	<u>(501,811)</u>		<u>(501,811)</u>		TO CORRECT EXCESS AMORTIZATION OF APPROVED ACQUISITION ADJUSTMENT
24	TOTAL DEPRECIATION EXPENSE ADJS.	<u>(3,428,984)</u>	<u>(1,931,006)</u>	<u>(1,497,979)</u>		HURRICANE EXP & DEPRECIATION RE: FUTURE USE PROPERTY

NOTE: ALL ADJUSTMENTS ARE CONSISTENT WITH THOSE MADE IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE, EXCEPT THOSE PRECEDED BY AN ASTERISK (*).

SUPPORTING SCHEDULES: C-2

RECAP SCHEDULES: F-4

000148

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NLI CORPORATION
 DOCKET NO.: 980502-GU

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO N.O.I. AND
 THE REVENUE REQUIREMENT EFFECT ON EACH.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 08/30/95
 WITNESS: R. W. SMITH

ADJUST. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) RLV REQUIREMENT	REASON FOR ADJUSTMENT
TAXES OTHER THAN INCOME						
22	REGULATORY ASSESSMENT TAX	(77,771)		(77,771)	na	TO REMOVE TAXES RELATED TO GAS COST ADJUSTMENT
23	PROPERTY TAXES TREASURE COAST	(30,774)		(30,774)		TO REMOVE EXPENSES PREVIOUSLY DISALLOWED
24	PROPERTY TAXES WESTERN ENERGY	(15,127)		(15,127)		TO REMOVE EXPENSES PREVIOUSLY DISALLOWED
25	PROPERTY TAXES COMMON PLANT	(2,500)				TO ALLOCATE EXPENSE TO COMMON PLANT
26	PAYROLL TAXES	(1,965)	(2,500)			TO REMOVE EXPENSES PREVIOUSLY DISALLOWED
27	TOTAL TAXES OTHER THAN INCOME ADJS.	<u>(128,137)</u>	<u>(2,500)</u>	<u>(1,965)</u>		
FEDERAL INCOME TAXES						
28	TAXES ON ADJUSTMENTS	153,119	(234,465)	387,584		TAX EFFECT OF ADJUSTMENTS ABOVE
29	INTEREST SYNCHRONIZATION	386,303		386,303		INTEREST SYNCHRONIZATION
30	OUT OF PERIOD ADJUSTMENT (Sch. C-15)	<u>(322,708)</u>		<u>(322,708)</u>		OUT OF PERIOD ADJUSTMENTS OF INCOME TAXES
31	TOTAL FEDERAL INCOME TAX ADJUSTMENTS	<u>216,714</u>	<u>(234,465)</u>	<u>451,179</u>		
STATE INCOME TAXES						
32	TAXES ON ADJUSTMENTS	26,210	(40,135)	66,345		TAX EFFECT OF ADJUSTMENTS ABOVE
33	INTEREST SYNCHRONIZATION	66,127		66,127		INTEREST SYNCHRONIZATION
34	OUT OF PERIOD ADJUSTMENT (Sch. C-15)	<u>(307,494)</u>		<u>(307,494)</u>		OUT OF PERIOD ADJUSTMENTS OF INCOME TAXES
35	TOTAL STATE INCOME TAX ADJUSTMENTS	<u>(215,157)</u>	<u>(40,135)</u>	<u>(175,022)</u>		
DEFERRED INCOME TAXES						
36	OUT OF PERIOD ADJUSTMENT (Sch. C-15)	614,574		614,574		OUT OF PERIOD ADJUSTMENTS OF INCOME TAXES
37	TOTAL DEFERRED TAX ADJUSTMENTS	<u>614,574</u>		<u>614,574</u>		
38	TOTAL ALL ADJUSTMENTS	<u>\$ 362,245</u>	<u>\$ (455,135)</u>	<u>\$ 817,380</u>		

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET N 960502-GU

EXPLANATION: PROVIDE THE CALCULATION OF THE REVENUE EXPANSION FACTOR
FOR THE INTERIM TEST PERIOD

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 09/30/95
WITNESS: R.W. SMITH

LINE NO.	DESCRIPTION	%
1	REVENUE REQUIREMENT	100.0000
2	REGULATORY ASSESSMENT RATE	0.3750
3	BAD DEBT RATE	0.2400
4	NET BEFORE INCOME TAXES (1)-(2)-(3)	99.3850
5	STATE INCOME TAX RATE	5.5000
6	STATE INCOME TAX (4 X 5)	5.4662
7	NET BEFORE FEDERAL INCOME TAX (4)-(6)	93.9188
8	FEDERAL INCOME TAX RATE	0.3400
9	FEDERAL INCOME TAX (7 X 8)	31.9324
10	REVENUE EXPANSION FACTOR (7)-(9)	61.9864
11	NET OPERATING INCOME MULTIPLIER (100% / LINE 10)	1.6133

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

000150

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET N 960502-GU

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE INTERIM RATE RELIEF REVENUE DEFICIENCY.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/95
WITNESS: R. W. SMITH

<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
1	ADJUSTED RATE BASE	
2	REQUESTED RATE OF RETURN	\$ 85,689,571
3	N.O.I. REQUIREMENTS	7.35%
4	LESS: ADJUSTED N.O.I.	6,298,183
5	N.O.I. DEFICIENCY	4,864,567
6	EXPANSION FACTOR	1,433,616
7	REVENUE DEFICIENCY	1.6133%
		<u>\$ 2,312,853</u>

SUPPORTING SCHEDULES: F-1, F-4, F-6, F-8

RECAP SCHEDULES: A-1

000151

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING 13-MONTH AVERAGE COST OF CAPITAL FOR INTERIM RATE RELIEF.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/95
WITNESS: R.W. SMITH

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 960502-GU

ADJUSTMENTS

LINE NO.		AMOUNT PER BOOKS	TO CONFORM W/ RATIO OF INVESTOR SOURCES		NET	RATIO	COST RATE	WEIGHTED COST	
			SPECIFIC	PRORATA					
1	COMMON EQUITY**	\$ 46,450,548	\$ (7,828,008)	\$ -	\$ (11,098,654)	27,523,886	32.12%	10.30%	3.31%
2	LONG TERM DEBT**	\$ 32,492,322	\$ 15,283,300	\$ -	\$ (13,728,904)	34,046,718	39.73%	7.32%	2.91% #
3	SHORT TERM DEBT**	\$ 23,098,186	\$ (7,455,292)	\$ -	\$ (4,495,175)	11,147,719	13.01%	5.78%	0.75% #
4	CUSTOMER DEPOSITS	\$ 5,485,253	\$ -	\$ -	\$ -	5,485,253	6.40%	6.00%	0.38% #
5	ITC - (0 COST)	\$ 1,611,208	\$ -	\$ (63,230)	\$ -	1,547,978	1.81%	0.00%	0.00%
6	DEF TAXES - (0 COST)	\$ 18,475,639	\$ -	\$ (12,537,622)	\$ -	5,938,017	6.93%	0.00%	0.00%
7	OTHER (EXPLAIN)	\$ -	\$ -	\$ -	\$ -	-	0.00%	0.00%	0.00%
8	TOTAL	\$ 127,613,156	\$ -	\$ (12,600,852)	\$ (29,322,733)	85,689,571	100.00%		7.35%

INTEREST SYNCHRONIZATION CALCULATION

RATE BASE	\$ 85,689,571	
x WEIGHTED AVG COST OF DEBT (SUM OF "a")	4.04%	
SYNCHRONIZED INTEREST	\$ 3,461,807	
INTEREST PER BOOKS (FROM C-22)	\$ 4,664,121	
INTEREST PER BOOKS OVER SYNCHRONIZED INTEREST CALCULATED	\$ 1,202,314	
STATE TAX @ 5.50%	\$ 66,127	\$ 66,127
FEDERAL TAX @ 34.00%	\$ 1,136,187	
TOTAL INCOME TAX ADJUSTMENT		\$ 386,303
		\$ 452,431

SUPPORTING SCHEDULES:

RECAP SCHEDULES

000152

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: RECONCILE THE TOTAL CAPITAL STRUCTURE WITH THE JURISDICTIONAL 13-MONTH AVERAGE
 AVERAGE RATE BASE FOR THE CORRESPONDING TIME PERIOD USED FOR INTERIM PURPOSES.
 SHOW ALL BALANCE SHEET ACCOUNTS AND INDIVIDUAL ADJUSTMENTS NECESSARY TO
 CONSTRUCT THE RATE BASE.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 06/30/95
 WITNESS: R. W. SMITH

COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION

DOCKET NO.: 960502-GU

LINE NO.	CITY GAS COMPANY CAPITAL STRUCTURE	RECONCILING ADJUSTMENTS*			RECONCILED CAPITAL STRUCTURE**		
	COMPONENT	PER BOOKS	TO CONFORM WITH RATIO OF INVESTOR SOURCES	SPECIFIC ADJUSTMENTS	PRO RATA ADJUSTMENTS	COMPONENT	ADJUSTED
1	DIVISIONAL CAPITAL	\$ 46,450,548	\$ (7,828,008)	-	\$ (11,098,654)	DIVISIONAL CAPITAL	\$ 27,523,886
2	LONG TERM DEBT	32,492,322	15,283,300		\$ (13,728,904)	LONG TERM DEBT	\$ 34,046,718
3	SHORT TERM DEBT	23,098,186	(7,455,292)		(4,495,175)	SHORT TERM DEBT	\$ 11,147,719
4	CUSTOMER DEPOSITS	5,485,253			-	CUSTOMER DEPOSITS	\$ 5,485,253
5	INVESTMENT TAX CREDITS	1,611,208		(83,230)	-	INVESTMENT TAX CREDITS	\$ 1,547,978
6	DEFERRED TAXES	18,475,639		(12,537,622)	-	DEFERRED TAXES	\$ 5,938,017
7	OTHER (EXPLAIN)	-			-	OTHER (EXPLAIN)	
8	TOTAL	\$ 127,613,156	\$ -	\$ (12,600,852)	\$ (29,322,733)	TOTAL	\$ 85,688,571

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

000153

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO: 960502 - GU

CALCULATION OF INTERIM RATE RELIEF - DEFICIENCY ALLOCATION

EXPLANATION: PROVIDE THE ALLOCATION OF INTERIM RATE RELIEF.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 09/30/97
WITNESS: R. DEMONE

(1) RATE SCHEDULE	(2) BILLS	(3) THERM SALES	YEAR ENDED 09/30/95		(6) TOTAL (4 + 5)	(7) DOLLAR INCREASE	(8) % INCREASE	(9) INCREASE Cents Per Therm
			(4) CUSTOMER CHARGE	(5) ENERGY CHARGE				
RS	1,087,910	21,165,456	\$6,527,460	\$8,389,987	\$14,917,447	\$1,266,084	8.49%	\$0.05982
GL	4,000	71,994	\$0	\$38,373	\$38,373	\$3,257	8.49%	\$0.04524
CS	55,331	45,118,286	\$663,972	\$8,014,361	\$8,678,333	\$736,553	8.49%	\$0.01632
NGV	58	92,994	\$696	\$12,539	\$13,235	\$1,123	8.49%	\$0.01208
IP	198	8,738,131	\$7,128	\$1,033,546	\$1,040,674	\$88,325	8.49%	\$0.01011
IL	36	7,664,573	\$5,400	\$846,629	\$852,029	\$72,314	8.49%	\$0.00943
CTS	67	878,837	\$804	\$156,108	\$156,912	\$13,318	8.49%	\$0.01515
ITS	169	7,688,365	\$25,350	\$909,380	\$934,730	\$79,333	8.49%	\$0.01032
ILT	36	5,474,608	\$10,800	\$804,725	\$815,525	\$52,241	8.49%	\$0.00954
CH-LVT	12	0	\$3,600	\$0	\$3,600	\$306	8.49%	\$0.00000
TOTAL	1,147,817	96,893,244	\$7,245,210	\$20,005,648	\$27,250,858	\$2,312,853	8.49%	\$0.02387