

EXPAN/CONSPORT

ST. JOE NATURAL GAS COMPANY, INC.

P.O. BOX 549 PHONE 229-8216
PORT ST. JOE, FLORIDA 32456

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July 3, 1996

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

Re: Docket No. 940548-GU
Petition for inclusion of investment in Wewahitchka expansion
project in rate base by St Joe Natural Gas Company, Inc.
Phase II Construction Cost Report

Dear Ms. Bayo,

Enclosed for filing in the above referenced docket is an
original of St Joe Natural Gas Company's Phase II Construction Cost
Report for the period beginning July 6, 1994 and ending March 31,
1996.

Please acknowledge receipt of this documents by stamping the
extra copy of this letter which is enclosed.

Thank you for your assistance.

Very truly yours,

Stuart Shoaf
Stuart Shoaf
President

- ACK _____
- AFA _____
- APP _____
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enc.

cc: David A. Ging
Gas Bureau

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07176 JUL-5 96

FPSC-RECORDS/REPORTING

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Petition for inclusion)	Order No. PSC-94-0833-FOF-GU
of investment in)	Docket No. 940548-GU
Wawahitchka expansion)	Submitted for filing
project in rate base)	July 3, 1996
_____)	

PHASE II CONSTRUCTION COST REPORT
OF ST JOE NATURAL GAS COMPANY, INC.
=====

St Joe Natural Gas Company, Inc. (SJNG) by and through its undersigned officer, hereby files its Phase II Construction Report in accordance with Commission Order No. PSC-94-0833-FOF-GU.

1. The name of the reporter and the mailing address of its principal office is:

St Joe Natural Gas Company, Inc.
Post Office Box 549
Port St Joe, Florida 32456-0549

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

Stuart L. Shoaf, President
St Joe Natural Gas Company, Inc.
Post Office Box 549
Port St Joe, Florida 32456-0549

3. The PHASE II CONSTRUCTION REPORT represents twenty-one (21) months of construction through March 31, 1996 in SJNG's expansion project to serve the City of Wawahitchka, Florida and the surrounding areas. SJNG's ability to continue with subsequent phases of its expansion project is dependent

upon an appropriate regulatory structure which allows SJNG to maintain an adequate cash flow. The report is attached and identified as the same.

Dated this 3rd day July, 1996.

Respectfully submitted,



Stuart L. Shoaf, President
St Joe Natural Gas Company, Inc.
Post Office Box 549
Port St Joe, Florida 32456-0549
(904) 229-8216

ORDER NO. PSC-94-0833-FOF-GU
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PHASE II CONSTRUCTION COST REPORT
 St Joe Natural Gas Company, Inc.
 Through March 31, 1996

Start Date: July 6, 1994

DESCRIPTION	ORIGINAL COST ESTIMATE	ACTUAL COST TO DATE
New Customers	1,000	102
MAIN - STEEL	\$325,987	\$309,023
M&R EQUIP	\$17,197	\$24,469
MAIN - PLASTIC	\$152,236	\$78,437
SERVICE LINE	\$153,164	\$33,865
METER/INSTALL	\$133,000	\$16,170
REGULATOR/INSTALL	\$25,330	\$9,331
Misc. Direct Costs	\$0	\$60,990
Engineering & General Administrative Costs	\$5,320	
Office Building	\$50,000	
Total Project Cost	\$862,234	\$532,285
Per Customer Cost	\$862	

FIVE YEAR SCHEDULE	PROJECT \$	ACTUAL TD
1/ YR 1 1994 High Pressure	\$348,506	\$298,481
YR 2 1995 Low Pressure	\$165,932	\$211,347
2/ YR 3 1996 Low Pressure	\$115,932	\$22,456
YR 4 1997 Low Pressure	\$115,932	
YR 5 1998 Low Pressure	\$115,932	
TOTAL PROJECT COST W/O INTEREST	\$862,234	\$532,285

1/ Yr 1 represents six (6) months ending December 31, 1994.
 2/ Yr 3 represents three (3) months ending March 31, 1996