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NUI Corporation (NYSE: NUI)

RECORDS AND
REPORTING
August 2, 1999

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

Re: Docket No. 990229-GU

Dear Ms. Bayo:

Enclosed for filing in the above docket please find the original and fifteen copies of the Response of City Gas Company of Florida to Staff's second set of questions following initial review of the Company's depreciation study filing.

Should you have any questions with respect to this filing, please contact me at (850)877-5282.

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Sincerely,

Michael A. Palecki
Attorney, Legal & Regulatory Affairs
NUI Corporation
PMB 110-M
3111-20 Mahan Drive
Tallahassee, FL 32308

MAP/rt

Encl.

c: Pat Lee

DOCUMENT NUMBER - DATE

09059 AUG-2 99

FPSC-RECORDS/REPORTING

NUI Companies and Affiliates:
City Gas Company of Florida
Elizabethtown Gas
Elkton Gas
North Carolina Gas

NUI Capital Corp.
NUI Energy
NUI Energy Brokers
NUI Energy Solutions
NUI Environmental Group

TIC Enterprises, LLC
Utility Business Services
Valley Cities Gas
Waverly Gas

ORIGINAL

**City Gas Company of Florida
A Division of NUI Corporation
INITIAL REVIEW
DOCKET NO. 990229-GU**

1. Please provide the Engineering Study used to determine the original cost of the facilities incorporated into City Gas Company's natural gas distribution system.

See Attachment A.

2. Please provide a detail list of items charged incorrectly to account 375 and 390. Also include the reserve balance as of 1/1/99 for each item.

See Attachment B.

3. Please provide revised annual status reports for each year where your historical data differs from the annual status report previously filed.

See Attachment C.

4. When will the engineering study for the gate station upgrades (Opa Locka, South Miami, Port St. Lucie, Eau Gallie and Titusville) be completed?

The engineering study for the Eau Gallie gate stations is complete and the retirements associated with Eau Gallie upgrades are detailed below. The engineering studies for the Titusville, Opa Locka, South Miami and Port St. Lucie gate stations have not been scheduled at this time because these projects have not been given a tentative start date.

Retirements associated with the Eau Gallie gate station upgrade:

10" Steel Pipe 50' including fittings	\$500
8" Steel Pipe 13' including fittings	\$200
6" Steel Pipe 21' including fittings	\$200
4" Steel Pipe 42' including fittings	\$300
2" Steel Pipe 16' including fittings	\$100
M & R Equipment	\$300
Total Estimated Retirements	\$1,600

5. On your net salvage worksheet, were there any other items, other than gross salvage, posted incorrectly to mains that should have been posted to 379 M & R - City Gate?

There were no other items posted incorrectly to mains that should have been posted to M & R City Gate.

DOCUMENT NUMBER-DATE

09059 AUG-28

FPSC-RECORDS/REPORTING

6. Please provide an analysis showing the depreciation reserve recorded for all plant transfers and adjustments including the transfer of plant between City Gas and NUI South.

See Attachment D.

7. Please explain the negative \$105,300 adjustment in account 391.3 computers.

The \$105,300 adjustment was to record for the write down of computer equipment associated with the fraudulent purchasing activity in FY 1993 and FY 1994.

8. Please provide an analysis of the computer capital lease amortization.

Attached is a schedule that shows the \$129,010 for the computer equipment being amortized over a five-year period from September 1993 until August 1998. This balance is recorded in a separate general ledger account 101.1 called "Property Under Capital Leases". This balance was being amortized in accordance with the attached schedule through September 30, 1996. After that it was being amortized at an estimated rate. A true-up entry was made at December 31, 1998 to reconcile the amortization charged against these assets and ensure that they were fully amortized at that time. See Attachment E.

9. Please provide the results of each physical inventory as they are completed.

The Company will forward the results as each inventory is completed.

10. What are the 1/1/99 investments associated with the Bay Networks model 28200 switch and the Lancast optic transceiver?

There was no 1/1/99 investment associated with the Bay Networks model 28200 switch. Further research revealed that it is not a City Gas asset, and is appropriately excluded from its books. The 1/1/99 investment associated with the fiber cable is \$4,500, which includes the installation cost and the reserve balance at 1/1/99 is \$175.27. The cost of the Lancast optic transceiver was included as a part of the cable wiring and is not listed as a separate item on our books. Current industry cost for this item is approximately \$200.

11. When will the reconciliation of the assets entered with the wrong in-service date be available?

The reconciliation of assets entered with the wrong in-service date will be available by August 6, 1999.

12. Please provide the original cost of all mains and services listed on the galvanized replacement worksheet.

See Attachment F.

13. Please explain the 3% inflation column on the galvanized replacement worksheet.

In 1997 the cost on the galvanized replacement worksheet was updated and in 1998 and 1999 the 3% inflation factor was used to increase the 1997 installation cost of mains and services for each of those years to reflect anticipated increases in contractor rates.

14. How was the total cost calculated for the mains and services on the galvanized replacement worksheet?

Engineering drawings for the mains and services to be replaced were reviewed and measured to obtain the size and length of the pipe to be installed. The installed cost was then calculated using the current Contractor price list times the footage to be installed.

15. On your list of vehicles greater than one ton, we noticed that several vehicles were listed with the description 1T. Does 1T means one ton and if so, why are those vehicles included on this list?

After further review, we believe that 1T represents the rated payload capacity, in which case, based on this definition, we have no vehicles greater than 1T.

16. Provide the sale proceeds associated with the sale of the Medley Meter Shop and Mueller Office in September 1997.

The proceeds associated with the sale of the Medley and Mueller Office are \$1,900,000.

SUE

**City Gas Company of Florida
Engineering Valuations of Acquisitions:
Fort Pierce Utilities Authority
Western Energy
Consolidated Gas Co.**

Prepared By: Glyn Hazelden
Asst. Vice President - Engineering
NUI - Elizabethtown Gas

Engineering Valuations for City Gas Company

Background

City Gas Company of Florida (CGF) acquired three gas systems in 1991, 1993 and 1994, respectively, that were assimilated into the CGF natural gas distribution system. A portion of the Ft Pierce Utilities Authority natural gas system was acquired in 1994, a propane system from Western Energy in Port St Lucie, was acquired in 1993, and a propane system from Consolidated Gas was acquired in 1991. All systems are integrated into the natural gas distribution piping of CGF.

In Docket No. 940276-GU, CGF's last rate case, the Commission authorized CGF to place the systems in rate base. Because all of these facilities were from non-regulated entities, the records regarding the purchased assets were inadequate to enable the Company to allocate the amounts approved for rate base inclusion among the plant and accumulated depreciation accounts. CGF was directed to perform engineering valuations of the three acquisitions before the next rate case. The studies were to calculate appropriate original cost and accumulated depreciation of the purchased assets, as well as to determine the appropriate plant account classifications for those assets.

In order to derive appropriate construction costs for the vintages of plant purchased, a review of City Gas current costs was obtained, and the amounts were factored for year of construction using Handy-Whitman index factors. The determination of appropriate accumulated depreciation was established by using the original construction cost and depreciating it to the purchase price, thus initiating the accumulated depreciation balance.

The attached reviews were conducted either by myself, and/or someone under my direct supervision.

Fort Pierce Utilities Authority.

General Description

The Fort Pierce Utilities authority (FPUA) system was purchased in September 1994. The system was constructed to supply natural gas in 1993, and had 10 services at the time of acquisition. Purchase price was \$149,800, which included \$34,800 for lost revenues.

System Details

The system purchased consisted of the following:

Mains (FERC Acct 376.1)

YEAR	SIZE/MATERIAL	UNITS
1993	2" Plastic	6,106 ft
1993	4" Plastic	7,483 ft

Services (FERC Acct 380.1)

YEAR	SIZE/MATERIAL	UNITS
1993	1/2" Plastic	121 ft (2 services)
1993	1" Plastic	778 ft (8 services)

Meters (FERC Acct 381)

YEAR	SIZE	UNITS
1993	Rockwell 175cfh	3
1993	Rockwell 415cfh	3
1993	Rockwell 750cfh	1
1993	Rockwell 1000cfh	2
1993	Rockwell 3000cfh	1

Regulators (FERC Acct 383)

YEAR	SIZE	UNITS
1993	Fisher 102	3
1993	American 1813	6
1993	Rockwell 243 - 12	1

In addition, there were meter and regulator installations associated with the respective plant items.

FORT PIERCE UTILITIES AUTHORITY PURCHASE – MAINS, PLASTIC FERC 376.1

1993 2" PLASTIC	6,106 ft
1993 4" PLASTIC	7,483 ft
	<u>13,589 ft</u>

MAIN FOOTAGE FROM
EXHIBIT C OF
TERRITORIAL AGREEMENT
AND IN AGREEMENT WITH
MAP RECORDS

2" PLASTIC

	1	
6,106' X \$6.72 =		\$41,032.32
10% FOR ENGR OVERHEADS		<u>\$4,103.23</u>
TOTAL 2" MAIN		\$45,135.55

1
CGF'S BREVARD
2" AVG COST IN 1993

4" PLASTIC

	2	
7,483' X \$13.07 =		\$97,802.81
10% FOR ENGR OVERHEADS		<u>\$9,780.28</u>
TOTAL 4" MAIN		\$107,583.09

2
CGF'S BREVARD
4" AVG COST IN 1993

TOTAL MAIN	\$152,718.64	ORIGINAL COST
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FORT PIERCE UTILITIES AUTHORITY PURCHASE – SERVICES–PLASTIC FERC 380.1

	FOOTAGE	# SERVICES	
1993 1/2" PLASTIC	121	2	SERVICE INFORMATION FROM EXHIBIT B OF TERRITORIAL AGREEMENT AND INDIVIDUAL SERVICE CARDS
1993 1" PLASTIC	778	8	
	899	10	

1/2" PLASTIC

	1	
121' X \$6.04 =		\$730.84
10% FOR ENGR OVERHEADS		\$73.08
TOTAL 1/2" SERVICES		<u>\$803.92</u>

1
CGF'S BREVARD
1/2" SERV AVG COST IN 1993

1" PLASTIC

	2	
778' X \$10.78 =		\$8,386.84
10% FOR ENGR OVERHEADS		\$838.68
TOTAL 1" SERVICES		<u>\$9,225.52</u>
 TOTAL SERVICES		 \$10,029.45

2
CGF'S BREVARD
1" SERV AVG COST IN 1993

FORT PIERCE UTILITIES AUTHORITY PURCHASE – METERS FERC 381

METER INFORMATION FROM INDIVIDUAL SERVICE CARDS

METER PRICES FROM 1995 INVOICES OR VENDOR QUOTES

1993	METERS	# METERS	UNIT COST	DEFLATION FACTOR	TOTAL COST
	ROCKWELL 175	3	\$47.75	0.95	\$136.09
	ROCKWELL 415	3	\$158.57	0.95	\$451.92
	ROCKWELL 750	1	\$622.33	0.95	\$591.21
	ROCKWELL 1000	2	\$737.90	0.95	\$1,402.01
	ROCKWELL 3000	1	\$1,443.31	0.95	\$1,371.14
		10		DEFLATION FACTOR FROM HANDY - WHITMAN GUIDE	\$3,952.38 ORIGINAL COST

FORT PIERCE UTILITIES AUTHORITY PURCHASE – METER INSTALLATIONS FERC 382

INSTALLATION COSTS ARE BASED ON AVERAGE COSTS OF OTHER
NATURAL GAS UTILITIES IN CENTRAL FLORIDA
(\$54 TO INSTALL BOTH THE METER & REGULATOR; \$54/2 = \$27)

1993 METER INSTALLATIONS	# METER SETS	UNIT COST	TOTAL ORIGINAL COST
	10	\$27.00	\$270.00

FORT PIERCE UTILITIES AUTHORITY PURCHASE – REGULATORS FERC 383

REGULATOR INFORMATION FROM INDIVIDUAL SERVICE CARDS

REGULATOR PRICES FROM 1995 INVOICES OR VENDOR QUOTES

1993	REGULATORS	# METERS	UNIT COST	DEFLATION FACTOR	TOTAL COST
	FISHER 102	3	\$89.56	0.95	\$255.25
	AMERICAN 1813	6	\$34.00	0.95	\$193.80
	ROCKWELL 243-12	1	\$127.49	0.95	\$121.12
		10		DEFLATION FACTOR FROM HANDY WHITMAN GUIDE	\$570.16 ORIGINAL COST

FORT PIERCE UTILITIES AUTHORITY PURCHASE – REGULATOR INSTALLATIONS FERC 384

INSTALLATION COSTS ARE BASED ON AVERAGE COSTS OF OTHER
NATURAL GAS UTILITIES IN CENTRAL FLORIDA
(\$54 TO INSTALL BOTH THE METER & REGULATOR; \$54/2 = \$27)

1993	REG INSTALLATIONS	# METER SETS	UNIT COST	TOTAL ORIGINAL COST
		10	\$27.00	\$270.00

26-Apr-96

FORT PIERCE UTILITIES AUTHORITY PURCHASE (9/8/94) - SUMMARY

FERC ACCT		CALCULATED ORIG. COST	ACCUMULATED DEPRECIATION	NET
376.1	MAINS-PLASTIC	\$152,718.64	\$48,061.12	\$104,657.52
380.1	SERVICES-PLASTIC	\$10,029.45	\$3,156.31	\$6,873.14
381	METERS	\$3,952.38	\$1,243.83	\$2,708.55
382	METER INSTALLATIONS	\$270.00	\$84.97	\$185.03
383	HOUSE REGULATORS	\$570.16	\$179.43	\$390.73
384	REG INSTALLATIONS	\$270.00	\$84.97	\$185.03
	TOTAL	\$167,810.63	\$52,810.63	\$115,000.00

Western Energy.

General Description

The Western Energy system was purchased in January 1993. Original construction dates were between 1988 and 1992. The system was constructed to supply propane to the 196 services connected at the time of acquisition. Purchase price was \$700,000, not including legal costs.

System Details

The system purchased consisted of the following:

Mains (FERC Acct 376.1) (1990 was used as mid-point for construction date)

YEAR	SIZE/MATERIAL	UNITS
1990	1 ¹ / ₄ " Plastic	196 ft
1990	2" Plastic	53,551 ft
1990	4" Plastic	14,479 ft
1990	6" Plastic	2,027 ft

Services (FERC Acct 380.1)

YEAR	SIZE/MATERIAL	UNITS
1990	1 ¹ / ₂ " Plastic	9,984 ft (192 services)
1990	1 ¹ / ₄ " Plastic	170 ft (1 service)
1990	2" Plastic	190 ft (3 services)

Meters (FERC Acct 381)

YEAR	SIZE	UNITS
1990	Rockwell 750cfh	3
1990	Rockwell 800cfh	1
1990	Residential sizes (various 150/110/275 and 250 cfh)	192

Regulators (FERC Acct 383)

YEAR	SIZE	UNITS
1990	Rockwell 243-8	1
1990	Fisher R422DDF	1
1990	Fisher 8-S210L	1
1990	Fisher 620-7810	1
1990	Fisher 8-S210L	192

(Rockwell 043's and Fisher 522DDF's)

In addition, there were meter and regulator installations associated with the respective plant items.

WESTERN ENERGY PURCHASE – MAINS – PLASTIC FERC 376.1

(1)			
1990 1 1/4" PLASTIC	196		MAIN FOOTAGE FROM
1990 2" PLASTIC	53,551		PURCHASED & FIXED
1990 4" PLASTIC	14,479		ASSET SCHEDULE
1990 6" PLASTIC	2,027		AND IN AGREEMENT WITH
	<u>70,253</u>		MAP RECORDS

- 1
 2 USED 1990 AS YEAR OF INSTALLATION AS IT WAS MIDPOINT OF 1988 – 92 CONSTRUCTION TIME FRAME
 3 CGF'S AVERAGE COST PER FOOT IN 1993 IN BREVARD
 4 DEFLATION FACTOR FROM HANDY WHITMAN GAS INDEX

1 1/4" PLASTIC

(2)		(3)	
196' x \$6.56 =	\$1,285.76	0.93	\$1,195.76
	10% FOR ENGR OVERHEADS		<u>\$119.58</u>
	TOTAL 1 1/4" MAIN		\$1,315.33

2" PLASTIC

(2)		(3)	
53,551' x \$6.72 =	\$359,862.72	0.93	\$334,672.33
	10% FOR ENGR OVERHEADS		<u>\$33,467.23</u>
	TOTAL 2" MAIN		\$368,139.56

4" PLASTIC

(2)		(3)	
14,479' x \$13.07 =	\$189,240.53	0.93	\$175,993.69
	10% FOR ENGR OVERHEADS		<u>\$17,599.37</u>
	TOTAL 4" MAIN		\$193,593.06

6" PLASTIC

(2)		(3)	
2,027' x \$22.54 =	\$45,688.58	0.93	\$42,490.38
	10% FOR ENGR OVERHEADS		<u>\$4,249.04</u>
	TOTAL 6" MAIN		\$46,739.42

TOTAL MAINS \$609,787.37

WESTERN ENERGY PURCHASE – SERVICES–PLASTIC FERC 380.1

(1)	FOOTAGE	# SERVICES	
1990 1/2" PLASTIC	9,984	192	# OF SERVICES FROM PURCHASED & FIXED ASSET SCHEDULE USED AVG LENGTH OF 52' FOR 1/2" SERVICES
1990 1 1/4" PLASTIC	170	1	
1990 2" PLASTIC	190	3	
	<u>10,344</u>	<u>196</u>	

1 USED 1990 AS YEAR OF INSTALLATION AS IT WAS MIDPOINT OF 1988–92 CONSTRUCTION TIME FRAME

2 CGF'S AVERAGE COST PER FOOT IN 1993 IN BREVARD

3 DEFLATION FACTOR FROM HANDY WHITMAN GAS INDEX

1/2" PLASTIC

(2)		(3)	
9,984' X \$6.04	=	\$60,303.36	0.93
		10% FOR ENGR OVERHEADS	
			<u>\$56,082.12</u>
			\$5,608.21
			<u>\$61,690.34</u>

1 1/4" PLASTIC

(2)		(3)	
170' X \$6.36	=	\$1,081.20	0.93
		10% FOR ENGR OVERHEADS	
			<u>\$1,005.52</u>
			\$100.55
			<u>\$1,106.07</u>

2" PLASTIC

(2)		(3)	
190' X \$9.58	=	\$1,820.20	0.93
		10% FOR ENGR OVERHEADS	
			<u>\$1,692.79</u>
			\$169.28
			<u>\$1,862.06</u>

TOTAL SERVICES \$64,658.47

WESTERN ENERGY PURCHASE – METERS FERC 381

METER INFORMATION FROM PURCHASE AND FIXED ASSET SCHEDULE
METER PRICES FROM 1995 INVOICES OR VENDOR QUOTES

- (1) USED 1990 AS YEAR OF INSTALLATION AS IT WAS MIDPOINT OF 1988–92 CONSTRUCTION TIME FRAME
(2) RESIDENTIAL METERS COMPRISED OF 150, 110, 275, 250 cfh METERS

1990	METERS	# METERS	UNIT COST	DEFLATION FACTOR	TOTAL COST
	ROCKWELL 750	3	\$622.33	0.89	\$1,661.62
	AMERICAN 800	1	\$727.00	0.89	\$647.03
	(2) RESIDENTIAL	192	\$47.75	0.89	\$8,159.52
		196		DEFLATION FACTOR FROM HANDY WHITMAN INDEX	\$10,468.17 ORIGINAL COST

WESTERN ENERGY PURCHASE – METER INSTALLATIONS FERC 382

INSTALLATION COSTS ARE BASED ON AVERAGE COSTS OF OTHER NATURAL GAS UTILITIES IN CENTRAL FLORIDA
(\$54 TO INSTALL BOTH THE METER & REGULATOR; \$54/2 = \$27)

- (1) USED 1990 AS YEAR OF INSTALLATION AS IT WAS MIDPOINT OF 1988–92 CONSTRUCTION TIME FRAME

(1)	# METER SETS	UNIT COST	TOTAL ORIGINAL COST
1990 METER INSTALLATIONS	196	\$27.00	\$5,292.00

WESTERN ENERGY PURCHASE – REGULATORS FERC 383

REGULATOR INFORMATION FROM PURCHASE AND FIXED ASSET SCHEDULE
 REGULATOR PRICES FROM 1995 VENDOR QUOTES

(1) USED 1990 AS YEAR OF INSTALLATION AS IT WAS MIDPOINT OF 1988–92 CONSTRUCTION TIME FRAME

(2) RESIDENTIAL REGULATORS COMPRISED OF ROCKWELL 043's & FISHER 522DDFF's

(1) 1990	REGULATORS	# METERS	UNIT COST	DEFLATION FACTOR	TOTAL COST
	ROCKWELL 243–8	1	\$122.14	0.89	\$108.70
	FISHER R422DDF	1	\$37.65	0.89	\$33.51
	FISHER 8–S210L	1	\$89.56	0.89	\$79.71
	FISHER 620–7810	1	\$150.85	0.89	\$134.26
	(2) RESIDENTIAL	192	\$20.07	0.89	\$3,429.56
		196		DEFLATION FACTOR BASED ON HANCOCK WHITMAN GUIDE	\$3,785.74 ORIGINAL COST

WESTERN ENERGY PURCHASE – REGULATOR INSTALLATIONS FERC 384

INSTALLATION COSTS ARE BASED ON AVERAGE COSTS OF OTHER NATURAL GAS UTILITIES IN CENTRAL FLORIDA
 (\$54 TO INSTALL BOTH THE METER & REGULATOR; \$54/2 = \$27)

(1) USED 1990 AS YEAR OF INSTALLATION AS IT WAS MIDPOINT OF 1988–92 CONSTRUCTION TIME FRAME

(1) 1990 REG INSTALLATIONS	# METER SETS	UNIT COST	TOTAL ORIGINAL COST
	196	\$27.00	\$5,292.00

26-Apr-96

WESTERN ENERGY PURCHASE (1/25/93) - SUMMARY

FERC ACCT		CALCULATED ORIG. COST	ACCUMULATED DEPRECIATION	NET
376.1	MAINS - PLASTIC	\$609,787.37	(\$624.58)	\$610,411.95
380.1	SERVICES - PLASTIC	\$64,658.47	(\$66.23)	\$64,724.70
381	METERS	\$10,468.17	(\$10.72)	\$10,478.89
382	METER INSTALLATIONS	\$5,292.00	(\$5.42)	\$5,297.42
383	HOUSE REGULATORS	\$3,785.74	(\$3.88)	\$3,789.62
384	REG INSTALLATIONS	\$5,292.00	(\$5.42)	\$5,297.42
	TOTAL	\$699,283.75	(\$716.25)	\$700,000.00

Consolidated Gas Company

General Description

The Consolidated Gas Company system was purchased in February 1991. Original mains construction dates were between 1967 and 1982. The system was constructed to supply propane to the 1670 services connected at the time of acquisition. Purchase price was \$710,000, not including legal costs.

System Details

The system purchased consisted of the following:

Mains (FERC Acct 376.1) (all mains wrapped steel)

YEAR	1"	1 ¹ / ₄ "	2"	4"	TOTALS
1967	370	2,840	41,390	22,000	66,600
1969	7,460	3,110	39,910	7,420	57,900
1972	8,090	2,050	20,720	4,000	34,860
1982			3,685		3,685
<u>TOTALS</u>	15,920	8,000	105,750	33,420	163,045

Services (FERC Acct 380)

YEAR	SIZE/MATERIAL	UNITS
1967	³ / ₄ " steel	33,874 ft (565 services)
1969	³ / ₄ " steel	29,255 ft (488 services)
1972	³ / ₄ " steel	17,450 ft (290 services)

Services (FERC Acct 380.1)

1982	¹ / ₂ " plastic	19,620 ft (327 services)
------	---------------------------------------	--------------------------

Meters (FERC Acct 381)

YEAR	SIZE	UNITS
1967	Rockwell 275cfh	565
1969	Rockwell 275cfh	488
1972	Rockwell 275cfh	290
1982	Rockwell 275cfh	327

Regulators (FERC Acct 383)

YEAR	SIZE	UNITS
1967	Rockwell 043	565
1969	Rockwell 043	488
1972	Rockwell 043	290
1982	Rockwell 043	327

In addition, there were meter and regulator installations associated with the respective plant items.

CONSOLIDATED GAS COMPANY OF FLORIDA, PURCHASE – MAINS FERC 376

MAIN FOOTAGES (ALL WRAPPED STEEL)

YEAR INSTALLED (1)	SIZE	1"	1 1/4"	2"	4"	TOTALS (feet)
1967		370	2,840	41,390	22,000	66,600
1969		7,460	3,110	39,910	7,420	57,900
1972		8,090	2,050	20,720	4,000	34,860
1982				3,685		3,685
TOTALS (feet)		15,920	8,000	105,705	33,420	163,045

(1) MAIN FOOTAGES SCALED FROM MAPS, YEARS OF INSTALLATION AVERAGED FOR EACH MAP BASED ON DADE COUNTY PROPERTY RECORDS FOR THE SAME DATES THE HOUSES WERE BUILT

(2) CGF's MIAMI DIVISION 2" STEEL AVERAGE COSTS PER FOOT IN 1993 (DUE TO LOW FOOTAGE INSTALLED, 1" & 1 1/4" AVERAGES WERE HIGHER THAN 2", SO THE 2" PRICE WAS USED.)

(3) DEFLATION FACTOR FROM HANDY-WHITMAN GAS INDEX

(4) ENGINEERING OVERHEADS

DERIVATION OF ORIGINAL COSTS

1" STEEL

YEAR	(2)	(3)	(4)	
1967	370' X \$15.30 = \$5,661.00	x 0.24	x 1.1	= \$1,494.50
1969	7,460' X \$15.30 = \$114,138.00	x 0.26	x 1.1	= \$32,643.47
1972	8,090' X \$15.30 = \$123,777.00	x 0.32	x 1.1	= \$43,569.50
				TOTAL 1" STEEL <u>\$77,707.48</u>

1 1/4" STEEL

YEAR	(2)	(3)	(4)	
1967	2,840' X \$15.30 = \$43,452.00	x 0.24	x 1.1	= \$11,471.33
1969	3,110' X \$15.30 = \$47,583.00	x 0.26	x 1.1	= \$13,608.74
1972	2,050' X \$15.30 = \$31,365.00	x 0.32	x 1.1	= \$11,040.48
				TOTAL 1 1/4" STEEL <u>\$36,120.55</u>

2" STEEL

YEAR	(2)	(3)	(4)	
1967	41,390' X \$15.30 = \$633,267.00	x 0.24	x 1.1	= \$167,182.49
1969	39,910' X \$15.30 = \$610,623.00	x 0.26	x 1.1	= \$174,638.18
1972	20,720' X \$15.30 = \$317,016.00	x 0.32	x 1.1	= \$111,589.63
1982	3,685' X \$15.30 = \$56,380.50	x 0.78	x 1.1	= \$48,374.47
				TOTAL 2" STEEL <u>\$501,784.77</u>

4" STEEL

YEAR	(2)	(3)	(4)	
1967	22,000' X \$21.32 = \$469,040.00	x 0.24	x 1.1	= \$123,826.56
1969	7,420' X \$21.32 = \$158,194.40	x 0.26	x 1.1	= \$45,243.60
1972	4,000' X \$21.32 = \$85,280.00	x 0.32	x 1.1	= \$30,018.56
				TOTAL 4" STEEL <u>\$199,088.72</u>

TOTAL MAINS ORIGINAL COSTS \$814,701.51

CONSOLIDATED GAS COMPANY OF FLORIDA PURCHASE – SERVICES
 STEEL SERVICES, – FERC 380
 PLASTIC SERVICES, – FERC 380.1

THE # OF SERVICES IS FROM SCHEDULE 1.1 OF ASSET PURCHASE AGREEMENT AND CONVERSION RECORDS
 THE MATERIAL AND AVERAGE LENGTH ARE FROM THE 1992 DOT REPORT

(1)
 TO ASSIGN YEAR OF INSTALLATION, STEEL SERVICES WERE PRO-RATED ACCORDING TO YEAR STEEL
 MAIN WAS INSTALLED FOR 1968, 1969 AND 1972. ALL PLASTIC SERVICES WERE ASSIGNED TO 1982

(2)
 CGF's AVERAGE COST PER FOOT IN 1993.

(3)
 DEFLATION INDEX FROM HANDY-WHITMAN GAS INDEX

(1) YEAR		FOOTAGE	# SERVICES	USED AVG LENGTH OF 60'
	1967 3/4" STEEL	33,874	565	
	1969 3/4" STEEL	29,255	488	
	1972 3/4" STEEL	17,450	290	
		80,580	1,343	
	1982 1/2" PLASTIC	19,620	327	

3/4" STEEL

	(2)		(3)	
1967	33,874' X \$14.53 =	\$492,194.96 x	0.24	\$118,126.79
1969	29,255' X \$14.53 =	\$425,077.46 x	0.26	\$110,520.14
1972	17,450' X \$14.53 =	\$253,554.98 x	0.32	\$81,137.59
			sub total	\$309,784.52
		10% FOR ENGR OVERHEADS		\$30,978.45
		TOTAL ORIGINAL COST 3/4" STEEL SERVICES		\$340,762.98

1/2" PLASTIC

1982	(2)		(3)	
	19,620 X \$7.80 =	\$153,036.00 x	0.78	\$119,368.08
		10% FOR ENGR OVERHEADS		\$11,936.81
		TOTAL ORIGINAL COST 1/2" PLASTIC SERVICES		\$131,304.89
		COMBINED TOTAL ORIGINAL COST SERVICES		\$472,067.86

CONSOLIDATED GAS COMPANY OF FLORIDA PURCHASE – METERS FERC 381

METER INFORMATION FROM OPERATIONAL RECORDS
METER PRICES FROM 1995 INVOICES OR VENDOR QUOTES

(1)
TO ASSIGN YEAR OF INSTALLATION, THE YEARS OF SERVICE INSTALLATION WERE USED TO DETERMINE
INSTALLATION YEAR FOR METERS

(2)

	METERS	# METERS	UNIT COST	DEFLATION FACTOR	TOTAL COST
1967	ROCKWELL 275	565	\$47.75	0.23	\$6,205.11
1969	ROCKWELL 275	488	\$47.75	0.25	\$5,825.50
1972	ROCKWELL 275	290	\$47.75	0.31	\$4,292.73
1982	ROCKWELL 275	327	\$47.75	0.74	\$11,554.55
		1,670		DEFLATION FACTOR FROM HANDY WHITMAN INDEX	\$27,877.88

CONSOLIDATED GAS COMPANY OF FLORIDA PURCHASE – METER INSTALLATIONS FERC 382

INSTALLATION COSTS ARE BASED ON AVERAGE COSTS OF OTHER
NATURAL GAS UTILITIES IN CENTRAL FLORIDA
(\$54 TO INSTALL BOTH THE METER & REGULATOR; \$54/2 = \$27)

(1)
TO ASSIGN YEAR OF INSTALLATION, THE YEARS OF SERVICE INSTALLATION WERE USED TO DETERMINE
INSTALLATION YEAR FOR METERS

YEAR OF METER INSTALLATIONS	No OF SETS	UNIT COST	DEFLATION FACTOR	TOTAL COST
1967	565	\$27.00	0.23	\$3,508.65
1969	488	\$27.00	0.25	\$3,294.00
1972	290	\$27.00	0.31	\$2,427.30
1982	327	\$27.00	0.74	\$6,533.46
	1,670		DEFLATION FACTORS FROM HANDY WHITMAN INDEX	\$15,763.41

CONSOLIDATED GAS COMPANY OF FLORIDA PURCHASE – REGULATORS FERC 383

REGULATOR INFORMATION FROM OPERATIONAL RECORDS
REGULATOR PRICES FROM 1995 WENDOR QUOTES

(1)
TO ASSIGN YEAR OF INSTALLATION, THE YEARS OF SERVICE INSTALLATION WERE USED TO DETERMINE
INSTALLATION YEAR FOR REGULATORS

	REGULATORS	NUMBERS SET	UNIT COST	DEFLATION FACTOR	TOTAL COST
1967	ROCKWELL 043	565	\$20.07	0.23	\$2,608.10
1969	ROCKWELL 043	488	\$20.07	0.25	\$2,448.54
1972	ROCKWELL 043	290	\$20.07	0.31	\$1,804.29
1982	ROCKWELL 043	327	\$20.07	0.74	\$4,856.54
		1,670		DEFLATION FACTOR FROM HANDY WHITMAN INDEX	\$11,717.47

CONSOLIDATED GAS COMPANY OF FLORIDA – REGULATOR INSTALLATIONS FERC 384

INSTALLATION COSTS ARE BASED ON AVERAGE COSTS OF OTHER
NATURAL GAS UTILITIES IN CENTRAL FLORIDA
(\$54 TO INSTALL BOTH THE METER & REGULATOR; \$54/2 = \$27)

(1)
TO ASSIGN YEAR OF INSTALLATION, THE YEARS OF SERVICE INSTALLATION WERE USED TO DETERMINE
INSTALLATION YEAR FOR REGULATORS

YEAR SET	NUMBERS SET	UNIT COST	DEFLATION FACTOR	TOTAL COST
1967	565	\$27.00	0.23	\$3,508.65
1969	488	\$27.00	0.25	\$3,294.00
1972	290	\$27.00	0.31	\$2,427.30
1982	327	\$27.00	0.74	\$6,533.46
	1,670		DEFLATION FACTOR FROM HANDY WHITMAN INDEX	\$15,763.41

CONSOLIDATED GAS COMPANY OF FLORIDA (2/18/91) – SUMMARY

FERC ACCT		CALCULATED ORIG. COST	ACCUMULATED DEPRECIATION	NET
376	MAINS	\$814,705.50	\$388,722.14	\$425,983.36
380	SERVICES-STEEL	\$340,762.98	\$162,588.95	\$178,174.03
380.1	SERVICES-PLASTIC	\$131,304.89	\$62,649.78	\$68,655.11
381	METERS	\$27,877.88	\$13,301.43	\$14,576.45
382	METER INSTALLATIONS	\$15,763.41	\$7,521.23	\$8,242.18
383	HOUSE REGULATORS	\$11,717.47	\$5,590.78	\$6,126.69
384	REG INSTALLATIONS	\$15,763.41	\$7,521.23	\$8,242.18
	TOTAL	\$1,357,895.54	\$647,895.54	\$710,000.00

Resume: Glyn Hazelden

Glyn Hazelden is currently Asst. Vice President, Engineering for NUI, Elizabethtown Gas. He has been in the Gas Industry for over 30 years, both in Gt. Britain and the United States.

From 1975 to 1988, he worked for Peoples Gas System in Tampa, Florida in several positions in Engineering and Operations, including responsibility for Tampa Field Operations from 1977 to 1988. In 1988, he joined NUI- Elizabethtown Gas in New Jersey as Director of Engineering, and has had responsibility for both Engineering and some Operations areas in his tenure.

He is a registered Professional Engineer in New Jersey, Florida, and Pennsylvania , and has a degree in Gas Engineering (in the UK) and an MBA from the University of South Florida.

CITY GAS COMPANY OF FLORIDA
 Detail of Items Charged Incorrectly to Account 375

Attachment B

Sum Resource Amount	FERC Code	Description	Date Closed		Amount	Months	Depr Rate	Reserve @ 1/1/99
126.00	37500	ROMAC INTERNATIONAL	Sep-98	Expense	126.00	3	0.1750	0.55
189.04	37500	SOURCE SERVICES	Nov-98	Expense	189.04	1	0.1750	0.16
271.75	37500	SOURCE SERV CORP	Sep-98	Expense	271.75	3	0.1750	1.20
597.47	37500	AAA AUTOMATIC DOOR REPAIR	Nov-98	Expense	597.47	1	0.1750	0.53
735.00	37500	ORLANDO VALIDO MOVING	Nov-98	Expense	735.00	1	0.1750	0.65
840.00	37500	ORLANDO VALIDO	Sep-98	Expense	840.00	3	0.1750	3.67
Total Amount Expensed					2,759.26			6.76

25.00	37500	cord permit fees for 08/9	Jan-98	Reclass to 376	25.00	11	0.1750	0.42
57.27	37500	INVENTORY ITEMS	Jan-98	Reclass to 376	57.27	11	0.1750	1.05
61.00	37500	Cable #4 HMWPE CP	Jan-98	Reclass to 376	61.00	11	0.1750	1.16
104.05	37500	3-M Splice Kit 90-B1	Jan-98	Reclass to 376	104.05	11	0.1750	1.89
459.16	37500	Anodes Bare	Jan-98	Reclass to 376	459.16	11	0.1750	8.40
485.19	37500	Universal Rectifier	Jan-98	Reclass to 376	485.19	11	0.1750	8.93
828.00	37500	GRIFFIN ELECTRICAL	Jan-98	Reclass to 376	828.00	11	0.1750	15.23
1,706.35	37500	MUELLER DIST.-CONTRACTOR	Jan-98	Reclass to 376	1,706.35	11	0.1750	31.40
4,030.00	37500	GRIFFIN/QUOTE PRICE	Jan-98	Reclass to 376	4,030.00	11	0.1750	74.02
124.93	37500	6/98 Accruals	Jun-98	Reclass to 376	124.93	6	0.1750	1.21
-776	37500	Check Deposits - First Union B	Sep-98	Reclass to 376	(776.00)	3	0.1750	(3.40)
43.82	37500	ASC 12/12 SOLAR REGULATOR	Sep-98	Reclass to 376	43.82	3	0.1750	0.20
45.00	37500	LONE STAR WELDING	Sep-98	Reclass to 376	45.00	3	0.1750	0.20
58.48	37500	#4 WIRE	Sep-98	Reclass to 376	58.48	3	0.1750	0.25
64.84	37500	6/98 Mueller Brevard Inv Issue	Sep-98	Reclass to 376	64.84	3	0.1750	0.27
64.84	37500	6/98 Mueller Miami Inv Issues	Sep-98	Reclass to 376	64.84	3	0.1750	0.27
73.24	37500	90-B1 SPLICE KIT	Sep-98	Reclass to 376	73.24	3	0.1750	0.33
120.38	37500	DP-SPM3-SM55/75 MOUNT	Sep-98	Reclass to 376	120.38	3	0.1750	0.52
193.73	37500	HIGH SILICON ANODE TYPE "CD"	Sep-98	Reclass to 376	193.73	3	0.1750	0.85
218.9	37500	HS-12BB BATTERY BOX	Sep-98	Reclass to 376	218.90	3	0.1750	0.95
242.87	37500	12V 100B GEL BATTERY	Sep-98	Reclass to 376	242.87	3	0.1750	1.08
776.00	37500	MUELLER DIST CONTRACTOR	Sep-98	Reclass to 376	776.00	3	0.1750	3.40
963.04	37500	SIEMENS SM55 SOLAR PANELS	Sep-98	Reclass to 376	963.04	3	0.1750	4.23
1,125.00	37500	MORTON PUMP & DRILLING	Sep-98	Reclass to 376	1,125.00	3	0.1750	4.93
1,537.25	37500	MUELLER DIST CONTRACTOR	Sep-98	Reclass to 376	1,537.25	3	0.1750	6.72
Total Amount Reclassed					12,632.34			164.51

CITY GAS COMPANY OF FLORIDA

Attachment B

Detail of Items Charged Incorrectly to Account 390

Amount	Acct	Description	Date Closed		Amount	Months	Depr Rate	Reserve @ 1/1/99
221.81	39000	Payroll Interface - 74 Street	Jul-98	Expense	94.52	5	0.4583	1.93
477.50	39000	To Clear P/R Suspense	Oct-97	Expense	477.50	14	0.4583	29.57
720.00	39000	E VASQUEZ	Dec-97	Expense	720.00	12	0.4583	37.95
179.00	39000	repair overhead garage door	Mar-98	Expense	179.00	9	0.4583	6.97
3,731.90	39000	Payroll Interface - 74 Street	Mar-98	Expense	3,731.90	9	0.4583	145.35
5,128.92	39000	Payroll Interface - 74 Street	Mar-98	Expense	5,128.92	9	0.4583	199.84
194.00	39000	SickVacAlloc02/98	Mar-98	Expense	194.00	9	0.4583	7.57
390.00	39000	Reapir class2 AL1000	Mar-98	Expense	390.00	9	0.4583	15.22
320.00	39000	Repair class 3 AL1000	Mar-98	Expense	320.00	9	0.4583	12.50
240.00	39000	outtest 750R & AL1000	Mar-98	Expense	240.00	9	0.4583	9.35
5,988.83	39000	Payroll Interface - 74 Street	Mar-98	Expense	5,988.83	9	0.4583	233.33
147.93	39000	BacksupportBelt,Med/Lg.#AC6297	Mar-98	Expense	147.93	9	0.4583	5.78
163.33	39000	Gloves Driver Leather Tan Non-	Mar-98	Expense	163.33	9	0.4583	6.38
33.16	39000	Hard Hat, White#150060 Eastern	Mar-98	Expense	33.16	9	0.4583	1.27
130.00	39000	Meter repair 750R	Mar-98	Expense	130.00	9	0.4583	5.10
195.00	39000	Meter repair AL1000	Mar-98	Expense	195.00	9	0.4583	7.56
2,105.39	39000	Payroll Interface - 74 Street	Mar-98	Expense	2,105.39	9	0.4583	82.03
242.00	39000	SickVacAlloc03/98	Mar-98	Expense	242.00	9	0.4583	9.44
64.23	39000	drawer locks	Mar-98	Expense	64.23	9	0.4583	2.46
147.72	39000	gray chairs 825A	Mar-98	Expense	147.72	9	0.4583	5.78
396.05	39000	office desk-steno	Mar-98	Expense	396.05	9	0.4583	15.47
187.09	39000	1-1/2 Sq tube 11GA X 24	Apr-98	Expense	187.09	8	0.4583	6.45
123.54	39000	3/4 #9 Fem 60 x 120	Apr-98	Expense	123.54	8	0.4583	4.28
447.30	39000	3/4 #9 fem 48 X 96	Apr-98	Expense	447.30	8	0.4583	15.38
153.36	39000	3/4 #9 fem 48 x 120	Apr-98	Expense	153.36	8	0.4583	5.25
390.00	39000	Americap AL800/1000 Rep/Tsted	Apr-98	Expense	390.00	8	0.4583	13.43
504.29	39000	Payroll Interface - 74 Street	Apr-98	Expense	504.29	8	0.4583	17.32
650.00	39000	Rockwell 750 repaired & tested	Apr-98	Expense	650.00	8	0.4583	22.35
25.00	39000	meter repair class 1 repair	Apr-98	Expense	25.00	8	0.4583	0.82
1,235.00	39000	meter repair class 2 repair	Apr-98	Expense	1,235.00	8	0.4583	42.45
320.00	39000	meter repair class 3 repair	Apr-98	Expense	320.00	8	0.4583	11.03
15.05	39000	RG CRD 3 WIR, 50 AMP 4 FT	Apr-98	Expense	15.05	8	0.4583	0.53
417.06	39000	electric range	Apr-98	Expense	417.06	8	0.4583	14.32
55.00	39000	55 class 3 repair	Apr-98	Expense	55.00	8	0.4583	1.87
1,347.50	39000	class 2 repair	Apr-98	Expense	1,347.50	8	0.4583	46.35
1,395.00	39000	class 2 repair R415	Apr-98	Expense	1,395.00	8	0.4583	47.92

CITY GAS COMPANY OF FLORIDA
Detail of Items Charged Incorrectly to Account 390

Attachment B

Amount	Acct	Description	Date Closed		Amount	Months	Depr Rate	Reserve @ 1/1/99
35.00	39000	class 3 repair	Apr-98	Expense	35.00	8	0.4583	1.20
346.13	39000	compressor	Apr-98	Expense	346.13	8	0.4583	11.93
26.63	39000	filter dryer	Apr-98	Expense	26.63	8	0.4583	0.90
46.84	39000	gas r-22	Apr-98	Expense	46.84	8	0.4583	1.57
26.63	39000	recover	Apr-98	Expense	26.63	8	0.4583	0.90
234.31	39000	service call	Apr-98	Expense	234.31	8	0.4583	8.02
54.00	39000	SickVacAlloc04/98	Apr-98	Expense	54.00	8	0.4583	1.88
2,700.00	39000	Service Call As Described Belo	May-98	Expense	2,700.00	7	0.4583	80.40
41.96	39000	Payroll Interface - 74 Street	Jun-98	Expense	41.96	6	0.4583	1.04
4.00	39000	SickVacAlloc06/98	Jun-98	Expense	4.00	6	0.4583	0.11
4,332.00	39000	Repair Service As Described Be	Jul-98	Expense	4,332.00	5	0.4583	89.32
3.00	39000	SickVacAlloc07/98	Jul-98	Expense	3.00	5	0.4583	0.04
671.80	39000	Natl Buss Furn/Sled Base Chair	Aug-98	Expense	671.80	4	0.4583	10.78
5,964.00	39000	Service Call As Described Belo	Sep-98	Expense	5,964.00	3	0.4583	68.32
10.00	39000	SickVacAlloc06/98	Sep-98	Expense	10.00	3	0.4583	0.13
21,218.52	39000	To reclass charges from OWIP	Mar-98	Expense	14,343.41	9	0.4583	558.79
		Total Amount			57,194.38			1,925.93

845.80	39000	LACEYS LOCK-OFFICE SAFE	Aug-97	Reclass to 398	845.80	16	0.4583	60.14
210.00	39000	BC for service line installati	Sep-97	Reclass to 380	210.00	15	0.4583	13.92
623.28	39000	REX TV & APPLIANCES	Sep-97	Reclass to 398	623.28	15	0.4583	41.47
704.00	39000	DESK TRAY, ORGANIZ&STEEL TABLES	Sep-97	Reclass to 391.1	704.00	15	0.4583	46.84
13,027.27	39000	NETWORK SPEC.INSTALLATION	Mar-98	Reclass to 391.3	13,027.27	9	0.4583	507.45
2,071.04	39000	ice machine model# JRO250A	Mar-98	Reclass to 398	2,071.04	9	0.4583	80.66
570.28	39000	PRINTER_HP 630	Mar-98	Reclass to 391.3	570.28	9	0.4583	22.18
3,724.01	39000	MUELLER DIST.-CONTROLLER	Mar-98	Reclass to 380	3,724.01	9	0.4583	145.10
128.90	39000	EXTENDED WARRANTY	Mar-98	Reclass to 391.3	128.90	9	0.4583	5.01
702.89	39000	refrigerator	Apr-98	Reclass to 398	702.89	8	0.4583	24.15
1,814.00	39000	6/98 Engineering Allocation	Jun-98	Reclass to 380	1,814.00	6	0.4583	45.70
4,743.04	39000	THE INTECH GRP INC	Jul-98	Reclass to 397	4,743.04	5	0.4583	97.83
10,153.00	39000	6/98 Engineering Allocation	Sep-98	Reclass to 376	10,153.00	3	0.4583	116.32
3,407.46	39000	THE INTECH GRP INC	Sep-98	Reclass to 397	3,407.46	3	0.4583	39.05
336.00	39000	MUELLER DIST CONTRACTOR	Sep-98	Reclass to 380	336.00	3	0.4583	3.85
23,900.53	39000	INTECH GROUP/CONSULTING FEE	Oct-98	Reclass to 397	23,900.53	2	0.4583	164.31
4,481.04	39000	THE INTECH GRP	Dec-98	Reclass to 397	4,481.04	1	0.4583	10.27
		Total Amount			71,442.54			1,424.25

Annual Status Report Analysis of Plant in Service Accounts

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

For the Year Ended December 31, 1994

Page 1 of 3

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
	374 Land-Distribution		778,030	(6,485)					771,545
	389 Land-General		333,111						333,111
	Land-Other								
Amortizable General Plant Assets:									
	301 Organization								113,897
	302 Franchises and Consents		89,042	24,855					25,275
	303 Miscellaneous Intangible Plant		25,275						25,275
Depreciable Assets:									
This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.									
	375 Structures & Improvements	2.1	1,429,389	7,987					1,437,376
	376 Mains - Plastic	2.9	18,849,281	4,689,854	1,031				23,538,104
	376 Mains - Other	2.9	40,649,428	7,479,842	23,451			831	48,108,650
	379 M & R Station Equipment - City Gate	3.8	1,365,633	598,580	6,349				1,957,864
	380 Services - Plastic	3.8	10,389,738	2,172,755	53,524				12,508,969
	380 Services - Other	4.5	13,325,137	114,904	425,883			(831)	13,013,327
	381 Meters	4.4	4,993,055	602,812	68,320				5,527,547
	381.2 Transponders	4.4	140,022	57,006	12,892				184,136
	382 Meter Installations	3.0	2,273,934	188,792	53,204				2,409,522
	383 House Regulators	3.7	1,693,998	159,269	5,126				1,848,141
	384 House Regulators Installations	3.4	887,284	107,209	26,602				967,891
	385 Industrial M & R Station Equipment	3.9	1,236,172	242,489	7,461				1,471,200
	386.5 Leased Water Heaters	8.0	7,741,224	1,612,514	480,344				8,873,394
	386.6 Leased Dryers	8.2	10,371,767	1,613,873	348,084				11,637,576
	386.7 Leased Ranges	8.8	1,301,988	949,051	52,944				2,198,095
	387 Other Equipment	4.1	158,176	1,494					157,670
	390 Structures & Improvements	1.9	1,517,191	72,095					1,589,286
	391.1 Office Furniture	5.5	544,318	40,948					585,264
	391.2 Office Equipment	8.3	428,631	18,765					447,396
	391.3 Computers	15.5	418,399	273,862	9,740		(105,300)		578,221
	391.14 Computers Capital Lease			187,710			(38,700)	(129,010)	-
	392 Transportation Equipment	4.5	700,751	91,030	13,197				778,584
	393 Stores Equipment	4.7	23,252	7,270					30,522
	394 Tools, Shop and Garage Equipment	6.3	613,789	149,737	3,800				759,726
	395 Laboratory Equipment	4.6	82,941						82,941
	397 Communication Equipment	6.8	249,268	72,887	3,708				318,249
	398 Miscellaneous Equipment	6.4	19,495	5,520	1,759				23,256
	399 Miscellaneous Tangible Property		38,828						38,828

**Annual Status Report
Analysis of Plant in Service Accounts**

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

For the Year Ended December 31, 1994

Page 3 of 3

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
(Continued)									
Capital Recovery Schedules:									
Total Account 101*			122,667,547	21,516,423	1,597,397	-	(144,000)	(129,010)	142,313,563
Amortizable Assets:									
101.1	Property Under Capital Leases		-						-
105	Held for Future Use								
114	Acquisition Adjustment		-	0					-
Total Utility Plant			122,667,547	21,516,423	1,597,397	0	(144,000)	(129,010)	142,313,563

Note: * The total beginning and ending balances must agree to acct. 101, Plant in Service, Line 3, Page 20.

Annual Status Report

Analysis of Entries in Accumulated Depreciation & Amortization

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

For the Year Ended December 31, 1994

Page 1 of 3

Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
Amortizable General Plant Assets:										
	302 Franchise (Amort)	66,906	1,464							68,370
	303 Misc. Intangible Plant	7,056	1,008							8,064
	Total Amortization	73,962	2,472							76,434
This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.										
	375 Structures & Improvements	382,489	30,122							412,591
	376 Mains - Plastic	2,164,811	613,951		1,031		3,619			2,774,112
	376 Mains - Other	19,386,356	1,270,242		23,452		55,558			20,577,588
	379 M & R Station Equipment - City Gate	298,027	57,296		6,349	2,635				351,419
	380 Services - Plastic	1,737,940	438,221		53,524	(72)	106,160			2,016,405
	380 Services - Other	7,864,897	589,416		425,883	(67)	223,663			7,804,500
	381 Meters	2,113,790	230,591		68,320					2,276,061
	381.2 Transponders	4,189	6,466		12,892					(2,237)
	382 Meter Installations	962,781	70,048		53,204		6,244			973,381
	383 House Regulators	680,086	65,631		5,126	200				740,791
	384 House Regulators Installations	307,273	31,758		26,601		9,140			303,290
	385 Industrial M & R Station Equipment	286,278	52,707		7,461					331,524
	386.5 Leased Water Heaters	2,953,077	664,996		480,344	27,995	16,601			3,149,123
	386.6 Leased Dryers	3,541,143	903,200		348,064	4,968	17,008			4,084,239
	386.7 Leased Ranges	13,763	152,085		52,944	3,124	2,258			113,770
	387 Other Equipment	113,881	6,422							120,303
	390 Structures & Improvements	482,451	29,460							491,911
	391.1 Office Furniture	139,840	31,349							171,189
	391.2 Office Equipment	236,847	36,448							273,295
	391.3 Computers	157,652	85,785		9,740					233,697
	392 Transportation Equipment	535,605	33,197		13,197	5,400	3,304			557,701
	393 Stores Equipment	11,873	1,363			1,950				15,186
	394 Tools, Shop and Garage Equipment	356,354	44,765		3,800					397,319
	395 Laboratory Equipment	42,021	3,815							45,836
	397 Communication Equipment	127,232	20,221		3,706					143,747
	398 Miscellaneous Equipment	12,153	1,502		1,759	1,060				12,956
	Prospective Deficit	(152,208)	76,104							(76,104)

Annual Status Report

Analysis of Entries in Accumulated Depreciation & Amortization

Company: CITY GAS COMPANY OF FLORIDA, A DIVISION OF NUI CORPORATION
 For the Year Ended December 31, 1994

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Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued)										

Annual Status Report

Analysis of Entries in Accumulated Depreciation & Amortization

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

For the Year Ended December 31, 1994

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Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued)										
Capital Recovery Schedules: This schedule should identify each approved capital recovery schedule.										
	Subtotal	44,740,381	5,547,161	-	1,597,397	47,193	443,745	-	-	48,293,593
List any other items necessary to reconcile the total depreciation and amortization accrual amount to Acct. 403, Depreciation Expense, shown on page 12.										
	Subtotal									
	Grand Total	44,740,381	5,547,161	-	1,597,397	47,193	443,745	-	-	48,293,593

Note: * The grand total of beginning and ending balances must agree to Line 17, Page 20.

Annual Status Report Analysis of Plant in Service Accounts

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

For the Year Ended December 31, 1995

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Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
	374 Land-Distribution		771,545						771,545
	389 Land-General		333,111					(166,000)	167,111
	Land-Other								
Amortizable General Plant Assets:									
	301 Organization								113,897
	302 Franchises and Consents		113,897						113,897
	303 Miscellaneous Intangible Plant		25,275						25,275
Depreciable Assets:									
This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.									
	375 Structures & Improvements	2.1	1,437,378	3,984				(290,128)	1,151,232
	376 Mains - Plastic	2.9	23,538,104	1,793,106	3,808			(894,016)	24,433,386
	376 Mains - Other	2.9	48,106,650	1,358,474	139,749			(1,206,133)	48,119,242
	379 M & R Station Equipment - City Gate	3.6	1,957,864	127,694				69,443	2,155,001
	380 Services - Plastic	3.8	12,508,969	1,825,363	36,026				14,098,306
	380 Services - Other	4.5	13,013,327	26,793	151,088				12,889,032
	381 Meters	4.4	5,527,547	477,515	60,684				5,944,378
	381.2 Transponders	4.4	184,138	2,319					186,455
	382 Meter Installations	3.0	2,409,522	129,956	30,243				2,509,235
	383 House Regulators	3.7	1,848,141	136,639	1,187				1,983,593
	384 House Regulators Installations	3.4	967,891	75,607	15,122				1,028,376
	385 Industrial M & R Station Equipment	3.9	1,471,200	98,139	22,433				1,546,906
	386.5 Leased Water Heaters	8.0	8,873,394	840,200	296,195			(9,215,399)	-
	386.6 Leased Dryers	8.2	11,637,576	580,042	249,857			(11,967,761)	-
	386.7 Leased Ranges	8.8	2,198,095	166,124	74,633			(2,289,586)	-
	387 Other Equipment	4.1	157,670	639					158,309
	390 Structures & Improvements	1.9	1,589,286	277,326	600			(1,084,490)	781,522
	391.1 Office Furniture	5.5	585,284	54,007				(179,483)	459,788
	391.2 Office Equipment	8.3	447,396	11,664	9,778			(23,250)	426,052
	391.3 Computers	15.5	578,221	101,661				(74,000)	605,882
	392 Transportation Equipment	4.5	778,584	28,042	59,325				747,301
	393 Stores Equipment	4.7	30,522						30,522
	394 Tools, Shop and Garage Equipment	6.3	759,726	23,341					783,067
	395 Laboratory Equipment	4.8	82,941						82,941
	397 Communication Equipment	6.8	318,249	45,842	2,000			(4,500)	357,591
	398 Miscellaneous Equipment	6.4	23,256	10,950				(3,069)	31,137
	399 Miscellaneous Tangible Property		38,828		3,000			(35,828)	-

Annual Status Report Analysis of Plant in Service Accounts

Company: CITY GAS COMPANY OF FLORIDA, A DIVISION OF NUI CORPORATION
For the Year Ended December 31, 1995

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Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
(Continued)									

**Annual Status Report
Analysis of Plant in Service Accounts**

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

For the Year Ended December 31, 1995

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Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
(Continued)									
Capital Recovery Schedules:									
Total Account 101*			142,313,563	7,795,447	1,157,728	0	0	(27,364,200)	121,587,082
Amortizable Assets:									
101.1	Property Under Capital Leases		-						-
105	Held for Future Use		-						-
114	Acquisition Adjustment		-	0					-
Total Utility Plant			142,313,563	7,795,447	1,157,728	0	-	(27,364,200)	121,587,082

Note: * The total beginning and ending balances must agree to acct. 101, Plant in Service, Line 3, Page 20.

Annual Status Report

Analysis of Entries in Accumulated Depreciation & Amortization

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

For the Year Ended December 31, 1995

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Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
Amortizable General Plant Assets:										
	302 Franchise (Amort)	68,370	1,484							69,834
	303 Misc. Intangible Plant	8,064	1,008							9,072
	Total Amortization	76,434	2,472							78,906
This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.										
	375 Structures & Improvements	412,591	28,971					(41,806)		399,756
	376 Mains - Plastic	2,774,112	691,486		3,808		3,434	(35,750)		3,422,606
	376 Mains - Other	20,577,588	1,378,424		139,749		104,717	(37,483)		21,674,063
	379 M & R Station Equipment - City Gate	351,419	74,889							426,288
	380 Services - Plastic	2,016,405	510,425		36,026		24,919			2,465,885
	380 Services - Other	7,804,500	582,474		151,088	342	98,579			8,137,649
	381 Meters	2,276,061	249,918		60,684	2,133				2,467,428
	381.2 Transponders	(2,237)	8,200							5,963
	382 Meter Installations	973,381	74,106		30,243		7,808			1,009,436
	383 House Regulators	740,791	71,045		1,187					810,649
	384 House Regulators Installations	303,290	34,103		15,122		1,832			320,439
	385 Industrial M & R Station Equipment	331,524	58,232		22,433	4,725	597			371,451
	386.5 Leased Water Heaters	3,149,123	547,881		298,195	34,400	12,380	(3,427,882)		(7,053)
	386.6 Leased Dryers	4,084,239	732,313		249,857	22,693	12,104	(4,588,049)		(10,765)
	386.7 Leased Ranges	113,770	150,718		74,633	16,211	6,811	(206,228)		(6,973)
	387 Other Equipment	120,303	6,475							126,778
	390 Structures & Improvements	491,911	27,797		600		375	(348,032)		170,701
	391.1 Office Furniture	171,189	31,445					(54,896)		147,738
	391.2 Office Equipment	273,295	36,753		9,778			(1,606)		298,664
	391.3 Computers	233,697	90,929					(38,159)		286,467
	392 Transportation Equipment	557,701	34,001		59,325	11,500	927			542,950
	393 Stores Equipment	15,186	1,435							16,621
	394 Tools, Shop and Garage Equipment	397,319	48,422							445,741
	395 Laboratory Equipment	45,836	3,615							49,651
	397 Communication Equipment	143,747	22,494		2,000			(219)		164,022
	398 Miscellaneous Equipment	12,956	2,083					(1,561)		13,458
	399 Misc Tangible Property				3,000					(3,000)
	Prospective Deficit	(76,104)	76,104							-

Annual Status Report

Analysis of Entries in Accumulated Depreciation & Amortization

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

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For the Year Ended December 31, 1995

Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued)										

Annual Status Report

Analysis of Entries in Accumulated Depreciation & Amortization

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

For the Year Ended December 31, 1995

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Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued)										
Capital Recovery Schedules: This schedule should identify each approved capital recovery schedule.										
Subtotal		48,293,593	5,574,898	-	1,157,728	92,004	274,483	(8,781,671)	-	43,746,613
List any other items necessary to reconcile the total depreciation and amortization accrual amount to Acct. 403, Depreciation Expense, shown on page 12.										
Subtotal										
Grand Total		48,293,593	5,574,898	0	1,157,728	92,004	274,483	(8,781,671)	-	43,746,613

Note: * The grand total of beginning and ending balances must agree to Line 17, Page 20.

Annual Status Report Analysis of Plant in Service Accounts

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

For the Year Ended December 31, 1996

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Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
	374 Land-Distribution		771,545						771,545
	389 Land-General		167,111						167,111
	Land-Other								
Amortizable General Plant Assets:									
	301 Organization								113,897
	302 Franchises and Consents		113,897						25,275
	303 Miscellaneous Intangible Plant		25,275						
Depreciable Assets:									
This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.									
	375 Structures & Improvements	2.1	1,151,232	2,081					1,153,293
	376 Mains - Plastic	2.9	24,433,388	961,875	49		229,990	894,016	26,519,218
	376 Mains - Other	2.9	48,119,242	149,957	17,308		248,577	1,218,792	49,719,260
	379 M & R Station Equipment - City Gate	3.6	2,155,001	326,373					2,481,374
	380 Services - Plastic	3.8	14,088,306	1,089,832	37,456		50,716		15,201,398
	380 Services - Other	4.5	12,889,032	24,912	78,523		94,518		12,929,939
	381 Meters	4.4	5,944,378	387,882	86,226		31,830		6,277,864
	381.2 Transponders	4.4	186,455	3,455					189,910
	382 Meter Installations	3.0	2,509,235	84,812	70,905		16,033		2,538,975
	383 House Regulators	3.7	1,983,593	103,555	35,776		12,288		2,063,660
	384 House Regulators Installations	3.4	1,028,376	50,891	32,230		16,033		1,063,070
	385 Industrial M & R Station Equipment	3.9	1,546,906	81,065	15,925				1,592,046
	386.5 Leased Water Heaters	8.0							
	386.6 Leased Dryers	8.2							
	386.7 Leased Ranges	8.8							
	387 Other Equipment	4.1	158,309						158,309
	390 Structures & Improvements	1.9	781,522	30,594					812,116
	391.1 Office Furniture	5.5	459,788	62,787					522,555
	391.2 Office Equipment	8.3	426,052	5,682					431,734
	391.3 Computers	15.5	605,882	381,623					987,505
	392 Transportation Equipment	4.5	747,301	64,333					811,634
	393 Stores Equipment	4.7	30,522						30,522
	394 Tools, Shop and Garage Equipment	6.3	783,067	38,305					821,372
	395 Laboratory Equipment	4.6	82,941						82,941
	397 Communication Equipment	6.8	357,591	58,272					415,863
	398 Miscellaneous Equipment	6.4	31,137	9,367					40,504

Annual Status Report Analysis of Plant in Service Accounts

Company: CITY GAS COMPANY OF FLORIDA, A DIVISION OF NUI CORPORATION
For the Year Ended December 31, 1996

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Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
(Continued)									

**Annual Status Report
Analysis of Plant in Service Accounts**

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

For the Year Ended December 31, 1996

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Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
(Continued)									
Capital Recovery Schedules:									
Total Account 101*			121,587,082	3,897,413	374,398	0	699,985	2,112,808	127,922,890
Amortizable Assets:									
101.1	Property Under Capital Leases								-
105	Held for Future Use								-
114	Acquisition Adjustment								-
Total Utility Plant			121,587,082	3,897,413	374,398	0	699,985	2,112,808	127,922,890

Note: * The total beginning and ending balances must agree to acct. 101, Plant in Service, Line 3, Page 20.

Annual Status Report

Analysis of Entries in Accumulated Depreciation & Amortization

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

For the Year Ended December 31, 1996

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Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
Amortizable General Plant Assets:										
	302 Franchise (Amort)	69,834	1,464							71,298
	303 Misc. Intangible Plant	9,072	1,008							10,080
	Total Amortization	78,906	2,472							81,378
This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.										
	375 Structures & Improvements	399,756	24,178							423,934
	376 Mains - Plastic	3,422,606	729,294		49		3,861	143,778		4,291,768
	376 Mains - Other	21,674,063	1,399,513		17,308		49,103	661,574		23,668,739
	379 M & R Station Equipment - City Gate	426,268	80,944				(2,780)			510,012
	380 Services - Plastic	2,465,885	560,239		37,456		16,508	68,384		3,040,544
	380 Services - Other	8,137,849	578,662		78,523		108,492	326,082		8,855,378
	381 Meters	2,467,428	267,792		86,226			22,373		2,671,367
	381.2 Transponders	5,963	8,235							14,198
	382 Meter Installations	1,009,436	75,121		70,905		360	11,966		1,025,258
	383 House Regulators	810,849	74,886		35,776			8,878		858,637
	384 House Regulators Installations	320,439	35,151		32,230		10,135	11,985		325,210
	385 Industrial M & R Station Equipment	371,451	60,384		15,925	2,780	9,040			409,650
	386.5 Leased Water Heaters	(7,053)								(7,053)
	386.6 Leased Dryers	(10,765)								(10,765)
	386.7 Leased Ranges	(6,973)								(6,973)
	387 Other Equipment	126,778	6,491							133,269
	390 Structures & Improvements	170,701	15,086				2,750			183,037
	391.1 Office Furniture	147,738	27,946							175,684
	391.2 Office Equipment	298,664	35,418							334,082
	391.3 Computers	286,467	122,714							409,181
	392 Transportation Equipment	542,950	34,620			703				578,273
	393 Stores Equipment	16,821	1,435							18,056
	394 Tools, Shop and Garage Equipment	445,741	50,812							496,553
	395 Laboratory Equipment	49,851	3,815							53,466
	397 Communication Equipment	164,022	28,927				5,247			185,702
	398 Miscellaneous Equipment	13,458	2,127			311				15,896
	399 Misc. Tangible Property	(3,000)								(3,000)

Annual Status Report

Analysis of Entries in Accumulated Depreciation & Amortization

Company: CITY GAS COMPANY OF FLORIDA, A DIVISION OF NUI CORPORATION
 For the Year Ended December 31, 1996

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Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued)										

Annual Status Report

Analysis of Entries in Accumulated Depreciation & Amortization

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

For the Year Ended December 31, 1996

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Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued)										
Capital Recovery Schedules: This schedule should identify each approved capital recovery schedule.										
	Subtotal	43,746,613	4,221,790	0	374,398	3,794	202,716	1,255,020	-	48,650,103
List any other items necessary to reconcile the total depreciation and amortization accrual amount to Acct. 403, Depreciation Expense, shown on page 12.										
	Subtotal									
	Grand Total	43,746,613	4,221,790	0	374,398	3,794	202,716	1,255,020	-	48,650,103

Note: * The grand total of beginning and ending balances must agree to Line 17, Page 20.

Annual Status Report Analysis of Plant in Service Accounts

Company: CITY GAS COMPANY OF FLORIDA, A DIVISION OF NUI CORPORATION
For the Year Ended December 31, 1997

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Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
	374 Land-Distribution		771,545		153,843			(545,445)	72,257
	389 Land-General		167,111						167,111
	Land-Other								
Amortizable General Plant Assets:									
	301 Organization			10,500					124,397
	302 Franchises and Consents		113,897						205,770
	303 Miscellaneous Intangible Plant		25,275	180,495					
Depreciable Assets:									
This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.									
	375 Structures & Improvements	2.1	1,153,293		554,993			(137,349)	460,951
	376 Mains - Plastic	2.9	26,519,218	2,217,710	769				28,736,159
	376 Mains - Other	2.9	49,719,260	990,343	61,420				50,648,183
	379 M & R Station Equipment - City Gate	3.6	2,481,374	1,017,298					3,498,672
	380 Services - Plastic	3.8	15,201,398	1,828,827	31,162				16,999,063
	380 Services - Other	4.5	12,929,939	41,157	164,081				12,807,015
	381 Meters	4.4	8,277,864	385,403	148,742				6,514,525
	381.2 Transponders	4.4	189,910	4,038					193,948
	382 Meter Installations	3.0	2,538,975	50,000	49,446				2,539,529
	383 House Regulators	3.7	2,063,880	64,531	54,769				2,073,422
	384 House Regulators Installations	3.4	1,063,070	24,627	20,414				1,067,283
	385 Industrial M & R Station Equipment	3.9	1,592,046	135,430					1,727,476
	386.5 Leased Water Heaters	8.0							
	386.6 Leased Dryers	8.2							
	386.7 Leased Ranges	8.8							
	387 Other Equipment	4.1	158,309						158,309
	390 Structures & Improvements	1.9	812,116	164,472	9,915				966,673
	391.1 Office Furniture	5.5	522,555	93,768					616,323
	391.2 Office Equipment	8.3	431,734						431,734
	391.3 Computers	15.5	987,505	71,944					1,059,449
	392 Transportation Equipment	4.5	811,834	23,796					835,430
	393 Stores Equipment	4.7	30,522						30,522
	394 Tools, Shop and Garage Equipment	8.3	821,372	11,340					832,712
	395 Laboratory Equipment	4.6	82,941						82,941
	397 Communication Equipment	8.8	415,863	32,034					447,897
	398 Miscellaneous Equipment	8.4	40,504	621					41,125

Annual Status Report Analysis of Plant in Service Accounts

Company: CITY GAS COMPANY OF FLORIDA, A DIVISION OF NUI CORPORATION
For the Year Ended December 31, 1997

Page 2 of 3

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
(Continued)									

Annual Status Report Analysis of Plant in Service Accounts

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

For the Year Ended December 31, 1997

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Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
(Continued)									
Capital Recovery Schedules:									
Total Account 101*			127,922,890	7,348,334	1,249,554	0	-	(682,794)	133,338,876
Amortizable Assets:									
101.1	Property Under Capital Leases								-
105	Held for Future Use								-
114	Acquisition Adjustment								-
Total Utility Plant			127,922,890	7,348,334	1,249,554	-	-	(682,794)	133,338,876

Note: * The total beginning and ending balances must agree to acct. 101, Plant In Service, Line 3, Page 20.

Annual Status Report

Analysis of Entries in Accumulated Depreciation & Amortization

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

Page 1 of 3

For the Year Ended December 31, 1997

Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
Amortizable General Plant Assets:										
	302 Franchise (Amort)	71,298	1,464							72,762
	303 Misc. Intangible Plant	10,080	1,008							11,088
	Total Amortization	81,378	2,472							83,850
This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.										
	375 Structures & Improvements	423,934	19,978		554,993	304,614		(29,419)		164,114
	376 Mains - Plastic	4,291,768	794,222		769		5,412			5,079,809
	376 Mains - Other	23,668,739	1,450,367		61,420		47,903			25,009,783
	379 M & R Station Equipment - City Gate	510,012	99,416							609,428
	380 Services - Plastic	3,040,544	606,999		31,162		83,391			3,532,990
	380 Services - Other	8,855,378	579,443		164,081		184,104			9,086,636
	381 Meters	2,671,367	282,434		148,742					2,805,059
	381.2 Transponders	14,198	8,539							22,737
	382 Meter Installations	1,025,258	76,510		49,446		12,128			1,040,194
	383 House Regulators	858,637	77,034		49,986					885,685
	384 House Regulators Installations	325,210	36,396		20,414		7,387			333,805
	385 Industrial M & R Station Equipment	409,650	64,557				4,162			470,045
	386.5 Leased Water Heaters	(7,053)								(7,053)
	386.6 Leased Dryers	(10,765)								(10,765)
	386.7 Leased Ranges	(6,973)								(6,973)
	387 Other Equipment	133,289	6,482							139,771
	390 Structures & Improvements	183,037	16,862		9,915		19			189,965
	391.1 Office Furniture	175,684	32,836							208,520
	391.2 Office Equipment	334,082	35,836							369,918
	391.3 Computers	409,181	159,320							568,501
	392 Transportation Equipment	578,273	37,191							615,464
	393 Stores Equipment	18,056	1,435							19,491
	394 Tools, Shop and Garage Equipment	496,553	51,872							548,425
	395 Laboratory Equipment	53,466	3,815							57,281
	397 Communication Equipment	185,702	28,901							214,603
	398 Miscellaneous Equipment	15,896	2,627							18,523
	399 Miscellaneous Tangible Property	(3,000)								(3,000)

Annual Status Report

Analysis of Entries in Accumulated Depreciation & Amortization

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

For the Year Ended December 31, 1997

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Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued)										
Capital Recovery Schedules: This schedule should identify each approved capital recovery schedule.										
	Subtotal	48,650,103	4,473,082	0	1,090,928	304,614	344,506	(29,419)	-	51,962,946
List any other items necessary to reconcile the total depreciation and amortization accrual amount to Acct. 403, Depreciation Expense, shown on page 12.										
	Subtotal									
	Grand Total	48,650,103	4,473,082	0	1,090,928	304,614	344,506	(29,419)	-	51,962,946

Note: * The grand total of beginning and ending balances must agree to Line 17, Page 20.

Annual Status Report Analysis of Plant in Service Accounts

Company: CITY GAS COMPANY OF FLORIDA, A DIVISION OF NUI CORPORATION
For the Year Ended December 31, 1998

Page 1 of 3

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
	374 Land-Distribution		72,257						72,257
	389 Land-General Land-Other		167,111					166,000	333,111
Amortizable General Plant Assets:									
	301 Organization		124,397						124,397
	302 Franchises and Consents		205,770	182,622					388,392
	303 Miscellaneous Intangible Plant								
Depreciable Assets: This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.									
	375 Structures & Improvements	2.1	460,951	120,315					581,266
	376 Mains - Plastic	2.9	28,736,159	3,573,954	13,177				32,296,936
	376 Mains - Other	2.9	50,648,183	2,048,843	30,647				52,664,379
	379 M & R Station Equipment - City Gate	3.6	3,498,672	810,329					4,109,001
	380 Services - Plastic	3.8	16,999,063	2,232,667	49,284				19,182,446
	380 Services - Other	4.5	12,807,015	374,173	248,721				12,934,467
	381 Meters	4.4	6,514,525	478,267	62,509				6,930,283
	381.2 Transponders	4.4	193,948						193,948
	382 Meter Installations	3.0	2,539,529	101,035	44,562				2,596,002
	383 House Regulators	3.7	2,073,422	107,600	26,066				2,154,936
	384 House Regulators Installations	3.4	1,067,283	55,076	24,868				1,097,491
	385 Industrial M & R Station Equipment	3.9	1,727,476	474,396					2,201,872
	386.5 Leased Water Heaters	8.0							
	386.6 Leased Dryers	8.2							
	386.7 Leased Ranges	8.8							
	387 Other Equipment	4.1	158,309						158,309
	390 Structures & Improvements	1.9	966,673	366,666				1,015,047	2,348,386
	391.1 Office Furniture	5.5	616,323	9,028				192,066	817,417
	391.2 Office Equipment	8.3	431,734					45,929	477,663
	391.3 Computers	15.5	1,059,449	151,411				114,431	1,325,291
	392 Transportation Equipment	4.5	835,430	16,348					851,778
	393 Stores Equipment	4.7	30,522						30,522
	394 Tools, Shop and Garage Equipment	6.3	632,712	148,098	193,010				787,800
	395 Laboratory Equipment	4.6	82,941						82,941
	397 Communication Equipment	6.8	447,897	407,963				4,500	860,360
	398 Miscellaneous Equipment	6.4	41,125					51,818	92,943

Annual Status Report Analysis of Plant in Service Accounts

Company: CITY GAS COMPANY OF FLORIDA, A DIVISION OF NUI CORPORATION
For the Year Ended December 31, 1998

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Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
(Continued)									

Annual Status Report Analysis of Plant in Service Accounts

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

For the Year Ended December 31, 1998

Page 3 of 3

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
(Continued)									
Capital Recovery Schedules:									
Total Account 101*			133,338,876	11,456,791	690,864	0	-	1,589,791	145,694,594
Amortizable Assets:									
101.1	Property Under Capital Leases								-
105	Held for Future Use								-
114	Acquisition Adjustment								-
Total Utility Plant			133,338,878	11,456,791	690,864	0	0	1,589,791	145,694,594

Note: * The total beginning and ending balances must agree to acct. 101, Plant in Service, Line 3, Page 20.

Annual Status Report

Analysis of Entries in Accumulated Depreciation & Amortization

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

For the Year Ended December 31, 1998

Page 1 of 3

Acct. Account No. Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
Amortizable General Plant Assets:									
302 Franchise (Amort)	72,782	1,464							74,226
303 Misc. Intangible Plant	11,088	1,008							12,096
Total Amortization	83,850	2,472							86,322
This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.									
375 Structures & Improvements	164,114	10,486							174,600
376 Mains - Plastic	5,079,809	880,261		13,177		5,378			5,941,515
376 Mains - Other	25,009,783	1,496,109		30,647		48,331	809,223		27,236,137
379 M & R Station Equipment - City Gate	809,428	135,766							741,221
380 Services - Plastic	3,532,990	885,290		49,284		61,073	20,676		4,128,599
380 Services - Other	9,088,636	572,699		248,721		367,787	308,655		9,353,482
381 Meters	2,805,059	299,122		62,509			25,901		3,067,573
381.2 Transponders	22,737	8,535							31,272
382 Meter Installations	1,040,194	77,310		44,562		10,489	9,953		1,072,406
383 House Regulators	885,685	79,158		26,086			7,412		946,169
384 House Regulators Installations	333,805	36,950		24,868			9,134	9,971	346,724
385 Industrial M & R Station Equipment	470,045	76,185				16,854			529,356
386.5 Leased Water Heaters	(7,053)								(7,053)
386.6 Leased Dryers	(10,785)								(10,785)
386.7 Leased Ranges	(6,973)								(6,973)
387 Other Equipment	139,781	6,491							146,252
390 Structures & Improvements	189,985	22,789					425,246		638,000
391.1 Office Furniture	208,520	34,505					86,460		329,485
391.2 Office Equipment	389,918	35,994					10,984		416,896
391.3 Computers	568,501	181,088					84,037		833,626
392 Transportation Equipment	615,464	37,979							653,443
393 Stores Equipment	19,491	1,435							20,926
394 Tools, Shop and Garage Equipment	548,425	52,212		193,010					407,627
395 Laboratory Equipment	57,281	3,815							61,096
397 Communication Equipment	214,603	35,284					1,188		251,075
398 Miscellaneous Equipment	18,523	2,770					4,656		25,949
399 Misc Tangible Property	(3,000)						382		(2,618)

Annual Status Report

Analysis of Entries in Accumulated Depreciation & Amortization

Company: CITY GAS COMPANY OF FLORIDA, A DIVISION OF NUI CORPORATION
 For the Year Ended December 31, 1998

Page 2 of 3

Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued)										

Annual Status Report

Analysis of Entries in Accumulated Depreciation & Amortization

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

For the Year Ended December 31, 1998

Page 3 of 3

Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued)										
Capital Recovery Schedules: This schedule should identify each approved capital recovery schedule.										
Subtotal		51,962,946	4,772,213	0	690,864	-	523,019	1,804,744	-	57,326,020
List any other items necessary to reconcile the total depreciation and amortization accrual amount to Acct. 403, Depreciation Expense, shown on page 12.										
Subtotal										
Grand Total		51,962,946	4,772,213	0	690,864	-	523,019	1,804,744	-	57,326,020

Note: * The grand total of beginning and ending balances must agree to Line 17, Page 20.

**CITY GAS COMPANY OF FLORIDA
ANALYSIS OF PLANT ADJUSTMENTS**

Attachment D

	Pft Acct	Gas Plant	Accum Depr
Reclass NUI South @ 9/95	389	(166,000.00)	0.00
	390	(1,015,046.57)	348,032.00
	391.1	(179,483.00)	54,896.00
	391.3	(23,250.18)	1,606.00
	392.1	(74,000.00)	38,159.00
	397	(4,500.00)	219.00
	398	(3,069.34)	1,561.00
	399	(35,827.80)	0.00
		(1,501,176.89)	444,473.00
Non Utility Plant @ 9/95	375	(290,128.40)	41,806.00
	386.5	(9,215,398.94)	3,427,881.75
	386.6	(11,967,761.20)	4,588,048.97
	386.7	(2,289,585.46)	206,228.37
		(23,762,874.00)	8,263,965.09
Gas Plant Held for Future Use @ 1/95	376	(2,100,148.58)	55,592.25
Total CY 95		(27,364,199.47)	3,764,030.34

	Pft Acct	Gas Plant	Accum Depr
Gas Plant Held for Future Use @ 11/96	376	2,122,807.88	(176,514.35)
Rate Case Adj. @ 11/96	376	425,812.20	(628,837.76)
	380	235,201.95	(394,466.04)
	381	17,243.09	(22,373.01)
	382	7,785.81	(11,966.15)
	383	6,157.06	(8,877.72)
	384	7,785.81	(11,985.45)
		699,985.92	(1,078,506.13)
Total CY 96		2,322,793.30	(1,255,020.48)

	Pft Acct	Gas Plant	Accum Depr
Medley Property	374	(699,288.00)	(29,419.10)
	375	(692,341.77)	0.00
	390	(9,914.82)	0.00
Total CY 97		(1,401,544.59)	(29,419.10)

	Pft Acct	Gas Plant	Accum Depr
Reclass NUI South @ 9/98	389	166,000.00	0.00
	390	1,015,046.57	425,246.31
	391.1	192,065.53	86,459.68
	391.2	45,929.07	10,983.60
	391.3	114,430.81	84,036.71
	397	4,500.00	1,188.00
	398	51,818.14	4,656.00
	399	0.00	382.00
		1,589,790.12	612,952.30
GDU @12/98	376	1,068,655.75	809,222.97
	380	342,595.81	329,330.63
	381	30,064.51	25,901.37
	382	10,468.06	9,952.72
	383	7,781.26	7,412.20
	384	10,468.06	9,971.11
		1,470,033.45	1,191,791.00
Total CY 98		3,059,823.57	1,804,743.30

Periods	Date	Unamortized Balance @ Start of Period	Monthly Reserve Portion
1	09/93	129,010.00	1,540.93
2	10/93	127,469.07	1,557.00
3	11/93	125,912.07	1,573.29
4	12/93	124,338.78	1,589.80
5	01/94	122,748.98	1,606.53
6	03/94	121,142.45	1,622.49
7	03/94	119,519.96	1,639.67
8	04/94	117,880.29	1,657.09
9	05/94	116,223.20	1,673.74
10	06/94	114,549.46	1,691.63
11	07/94	112,857.83	1,708.75
12	08/94	111,149.08	1,727.11
13	09/94	109,421.97	1,744.72
14	10/94	107,677.25	1,762.57
15	11/94	105,914.68	1,781.67
16	12/94	104,133.01	1,800.02
17	01/95	102,332.99	1,818.62
18	03/95	100,514.37	1,837.48
19	03/95	98,676.89	1,856.59
20	04/95	96,820.30	1,875.97
21	05/95	94,944.33	1,895.61
22	06/95	93,048.72	1,914.52
23	07/95	91,134.20	1,934.70
24	08/95	89,199.50	1,955.14
25	09/95	87,244.36	1,974.87
26	10/95	85,269.49	1,995.87
27	11/95	83,273.62	2,016.15
28	12/95	81,257.47	2,037.71
29	01/96	79,219.76	2,058.56
30	03/96	77,161.20	2,079.71
31	03/96	75,081.49	2,101.14
32	04/96	72,980.35	2,122.87
33	05/96	70,857.48	2,145.89
34	06/96	68,711.59	2,167.22
35	07/96	66,544.37	2,189.85
36	08/96	64,354.52	2,212.79
37	09/96	62,141.73	2,236.05
38	10/96	59,905.68	2,259.61
39	11/96	57,646.07	2,282.50
40	12/96	55,363.57	2,306.70
41	01/97	53,056.87	2,330.23
42	03/97	50,726.64	2,354.08
43	03/97	48,372.56	2,379.27
44	04/97	45,993.29	2,403.80
45	05/97	43,589.49	2,428.65
46	06/97	41,160.84	2,453.86
47	07/97	38,706.98	2,479.40
48	08/97	36,227.58	2,505.30
49	09/97	33,722.28	2,531.54
50	10/97	31,190.74	2,557.15
51	11/97	28,633.59	2,584.11
52	12/97	26,049.48	2,610.43
53	01/98	23,439.05	2,638.12
54	03/98	20,800.93	2,665.19
55	03/98	18,135.74	2,693.62
56	04/98	15,442.12	2,721.44
57	05/98	12,720.68	2,749.64
58	06/98	9,971.04	2,778.22
59	07/98	7,192.82	2,807.20
60	08/98	4,385.62	4,385.62
		129,010.00	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	QUAD	AS-B.	PLATE	2" PE MAIN	1-1/4" PE MAIN	# OF SERV.	FT. OF SERV.	COST OF MAIN	COST OF SERV.	TOTAL COST	LEAKS 5 YR.	PROJECTED START DATE	REPL. ORDER	DATE START.	DATE COMP.	ORIG. INS DATE	3% INFL. T. COST	ORIGINAL COST OF MAIN	ORIGINAL COST OF SERV.
2							APPOX.												
3																			
4	C-111	4C176			19,500	144	7,200	\$226,200	\$69,120	\$295,320	8	JUL. 98	1		WORKIN	1963	\$304,180	\$5,998	\$25,935
5	C-111	4C03			10,550	267	13,350	\$122,380	\$128,160	\$250,540	5	OCT. 97	1		COMP.	1963	\$250,540	\$11,121	\$14,032
6	C-111	4C04			10,775	59	2,950	\$124,990	\$28,320	\$153,310	2	FEB. 98	1		COMP.	1963	\$153,310	\$2,457	\$14,331
7	C-111	4C175			16,500	299	14,950	\$191,400	\$143,520	\$334,920	7	JUL. 99	1			1963	\$344,968	\$12,453	\$21,945
8	C-169	4C240			3,220	39	1,950	\$37,352	\$18,720	\$56,072	4	OCT. 99	17			1961	\$81,304	\$1,625	\$42,826
9	B-214	4B125			14,265	273	13,650	\$165,474	\$131,040	\$296,514	1	JAN. 2000	2			1965	\$314,305	\$14,158	\$18,259
10	B-214	4B126			24,900	433	21,650	\$288,840	\$207,840	\$496,680	5	OCT. 2000	2			1965	\$526,481	\$20,503	\$31,872
11	B-214	4B124			15,880	247	12,350	\$184,208	\$118,560	\$302,768	3	OCT. 2001	2			1965	\$320,934	\$11,695	\$30,326
12	A-215	4A14		7,300		412	20,600	\$84,680	\$197,760	\$282,440	6	APR. 2001	3			1967	\$307,860	\$26,780	\$13,724
13	B-215	4B119		3,500	13,500	217	10,850	\$197,200	\$104,160	\$301,360	8	OCT. 2002	3			1969	\$328,482	\$16,080	\$10,385
14	B-215	4B120			4,150	42	2,100	\$48,140	\$20,160	\$68,300	0	JUNE. 2002	3			1969	\$76,496	\$5,292	\$10,458
15	B-215	4C291			2,200	31	1,550	\$25,520	\$14,880	\$40,400	4	OCT. 2002	4			1962	\$45,248	\$1,291	\$2,926
16	C-228	4C242			7,550	210	10,500	\$87,580	\$100,800	\$188,380	5	DEC. 2002	4			1962	\$210,986	\$8,747	\$10,041
17	C-226	4C230			8,200	162	8,100	\$95,120	\$77,760	\$172,880	3	JUN. 2003	4			1962	\$198,812	\$67,473	\$10,906
18	C-226	4C305			7,100	318	15,900	\$82,360	\$152,640	\$235,000	12	OCT. 2003	5			1961	\$270,250	\$13,245	\$9,943
19	C-228	4A15				308	15,400	\$0	\$147,840	\$147,840	6	MAY. 2004	6			1967	\$174,451	\$20,020	
20	A-216	4A16		4,985		456	22,800	\$57,826	\$218,880	\$276,706	4	OCT. 2004	6			1967	\$334,814	\$29,640	\$93,718
21	A-216	4A56				240	12,000	\$0	\$115,200	\$115,200	1	JUN. 2005	6			1967	\$142,848	\$15,600	
22	A-216	4C270			7,900	161	8,050	\$91,640	\$77,280	\$168,920	5	OCT. 2005	7			1970	\$209,461	\$14,675	\$13,852
23	C-209	4C269		3,000	620	57	2,850	\$41,992	\$27,360	\$69,352	4	APR. 2006	7			1970	\$85,996	\$5,196	\$7,068
24	C-209	4C82			8,830	71	3,550	\$102,428	\$34,080	\$136,508	1	JUL. 2006	7			1970	\$173,365	\$1,472	\$15,453
25	C-209	4C78			2,800	73	3,650	\$32,480	\$35,040	\$67,520	0	OCT. 2006	7			1970	\$85,750	\$6,654	\$4,900
26	C-209	4C288			8,650	108	5,400	\$100,340	\$51,840	\$152,180	5	JAN. 2007	8			1961	\$193,269	\$4,498	\$11,505
27	C-208	4C76			7,440	132	6,600	\$86,304	\$63,360	\$149,664	4	MAY. 2007	8			1961	\$194,563	\$5,498	\$9,895
28	C-112	4C208				117	5,850	\$0	\$56,160	\$56,160	8	OCT. 2007	9			1970	\$73,008	\$10,665	
29	C-112	4C210			4,450	100	5,000	\$51,620	\$48,000	\$99,620	0	JAN. 2008	9			1970	\$129,506	\$0	\$7,788
30	C-112	4C209				49	2,450	\$0	\$23,520	\$23,520	0	APR. 2008	9			1070	\$30,576	\$4,466	
31	B-216	4B128		3,250	4,600	79	3,950	\$91,060	\$37,920	\$128,980	7	JUN. 2008	10			1964	\$167,674	\$3,792	\$6,226
32	A-235	4A61			442	82	4,100	\$5,127	\$39,360	\$44,487	1	OCT. 2008	11			1962	\$57,833	\$3,415	\$589
33	A-235	4A62				104	5,200	\$0	\$49,920	\$49,920	4	JAN. 2009	11			1962	\$64,896	\$4,331	
34	A-235	4A17				353	17,650	\$0	\$169,440	\$169,440	2	MAR. 2009	11			1962	\$220,272	\$14,702	
35	C-90	4C196			1,950	20	1,000	\$22,620	\$9,600	\$32,220	0	N/A	12		COMP.	1964	\$42,853	\$960	\$2,145
36	C-90	4C195			3,432	62	3,100	\$39,811	\$29,760	\$69,571	0	OCT. 2009	12			1964	\$92,530	\$2,976	\$3,775
37	C-90	4C193			13,600	208	10,400	\$157,760	\$99,840	\$257,600	3	JAN. 2010	12			1964	\$342,608	\$9,984	\$14,960
38	C-90	4C194			9,435	178	8,900	\$109,446	\$85,440	\$194,886	3	OCT. 2011	12			1964	\$265,045	\$8,544	\$10,379
39	C-90	3D30	FIELD CHECK				0	\$0	\$0	\$0	0		13			1965			
40	D-14	4D30	FIELD CHECK				0	\$0	\$0	\$0	6		13			1965			
41	D-14	4C218			13,550	168	8,400	\$157,180	\$80,640	\$237,820	3	JUN. 2011	14			1968	\$330,570	\$12,096	\$17,344
42	C-130	4C217			4,200	40	2,000	\$48,720	\$19,200	\$67,920	3	OCT. 2011	14			1968	\$94,409	\$2,880	\$5,376
43	B-152	4B209			8,800	124	6,200	\$102,080	\$59,520	\$161,600	5	JAN. 2012	15			1967	\$229,472	\$6,201	\$11,880

1	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
2	QUAD	AS-B.	PLATE	2" PE	1-1/4" PE	# OF	FT. OF	COST OF	COST OF	TOTAL	LEAKS	PROJECTED	REPL.	DATE	DATE	ORIG. INS	3% INFL.	ORIGINAL	ORIGINAL
3				MAIN	MAIN	SERV.	SERV.	MAIN	SERV.	COST	5 YR.	START DATE	ORDER	START.	COMP.	DATE	T. COST	COST OF	COST OF
4							APPOX.											MAIN	SERV.
44	C-89	3C111			3,600	29	1,450	\$41,760	\$13,920	\$55,680	0	JUL. 2012	16			1962	\$79,066	\$1,207	\$4,788
45	C-89	4C258			10,800	74	3,700	\$125,280	\$35,520	\$160,800	5	OCT. 2012	16			1962	\$228,336	\$3,082	\$14,364
46	C-109	4C253			10,550	93	4,650	\$122,380	\$44,640	\$167,020	4	APR. 2013	18			1967	\$242,179	\$6,045	\$14,243
47	C-109	4C368			600	15	750	\$6,960	\$7,200	\$14,160	0	OCT. 2013	18			1967	\$20,532	\$975	\$810
48	D-15	4D29	FIELD CHECK				0	\$0	\$0	\$0	4					1967			
49	D-15	3D31	FIELD CHECK				0	\$0	\$0	\$0	0					1965			
50	C-32	4C136			3,100	78	3,900	\$35,960	\$37,440	\$73,400	4	DEC. 2013	20			1968	\$106,430	\$5,616	\$3,968
51	C-189	4C314			11,100	50	2,500	\$128,760	\$24,000	\$152,760	1	DEC. 2013	21			1968	\$98,484	\$3,600	\$1,421
52	C-189	4C316			4,550	35	1,750	\$52,780	\$16,800	\$69,580	2	APR. 2014	21			1968	\$234,320	\$2,520	\$5,824
53	C-131	4C220			14,550	168	8,400	\$168,780	\$80,640	\$249,420	2	OCT. 2014	22			1962	\$80,736	\$6,997	\$19,352
54	A-236	4A66				91	4,550	\$0	\$43,680	\$43,680	2	JAN. 2014	23			1962	\$64,646	\$3,790	
55	D-37	4D40	FIELD CHECK				0	\$0	\$0	\$0	2		24			1965	\$0		
56	C-206	4C87			2,100	73	3,650	\$24,360	\$35,040	\$59,400	1	MAR. 2014	25			1968	\$87,912	\$5,256	\$8,688
57	B-132	2B04			1,800	0	0	\$20,880	\$0	\$20,880	1	OCT. 2015	26			1967	\$30,902		\$2,430
58	C-50	4C17				55	2,750	\$0	\$26,400	\$26,400	1	NOV. 2015	27			1970	\$39,072	\$5,013	
59	C-49	4C301			200		0	\$2,320	\$0	\$2,320	1	JAN. 2016	28			1961	\$3,434		
60	C-210	4C83			6,010	43	2,150	\$69,716	\$20,640	\$90,356	0	FEB. 2016	29			1970	\$133,727	\$3,919	\$10,517
61	A-234	4A36				57	2,850	\$0	\$27,360	\$27,360	0	MAR. 2016	30			1962	\$40,493		\$2,378
62	B-36	4B96				30	1,500	\$0	\$14,400	\$14,400	0	MAY. 2016	31			1967	\$21,312	\$1,950	
63	B-194	4B02			9,360	138	6,900	\$108,576	\$66,240	\$174,816	0	JUN. 2016	32			1965	\$258,728	\$6,534	\$11,981
64	B-194	4B13			8,785	103	5,150	\$101,906	\$49,440	\$151,346	0	OCT. 2016	32			1965	\$223,992	\$4,858	\$11,245
65	C-91	4C333				32	1,600	\$0	\$15,360	\$15,360	0	MAR. 2016	33			1964	\$23,347	\$1,536	
66	C-71	3C17			620	0	0	\$7,192	\$0	\$7,192	0	MAY. 2016	34			1963	\$10,932		\$824
67	B-210	4B123	FIELD CHECK				0	\$0	\$0	\$0	0					1964	\$0		
68	B-210	4B26	FIELD CHECK				0	\$0	\$0	\$0	0					1964	\$0		
69					346,714	7,607	380,350	\$4,277,488	\$3,651,360	\$7,928,848	178						\$9,498,504	\$470,081	\$617,595