

ORIGINAL
May 18, 2000

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

000616-GU

RECEIVED-FPSC
00 MAY 18 PM 1:21
RECORDS AND REPORTING

**Re: Undocketed
Surveillance Audit
Audit Control No. 000 - 134 - 1**

Dear Ms. Bayo:

Enclosed herewith for filing in the above-referenced docket on behalf of City Gas Company of Florida, a division of NUI Corporation ("NUI City Gas") are the following documents:

1. Original and five copies of NUI City Gas' Request for Confidential Classification; and
2. An envelope containing the document considered "confidential".

Please acknowledge receipt of these documents by stamping the extra copy of this letter "filed" and returning the same to me. Thank you for your assistance with this filing.

AFA
TOP
CAF
AMU
CTR
BAG
EG
JAS
CC
SR
SEC
MAW
DDI

Sincerely,

Michael A. Palecki

Michael A. Palecki
Manager Regulatory Affairs
NUI Corporation

RECEIVED & FILED

mas
FPSC-BUREAU OF RECORDS

Encl.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Surveillance Audit: Twelve Months)
Ended September 30, 1999)
Audit Control No. 000 -134 -1)
_____)

UNDOCKETED

Submitted for Filing
May 18, 2000

CITY GAS COMPANY OF FLORIDA
REQUEST FOR CONFIDENTIAL CLASSIFICATION

City Gas Company of Florida, a division of NUI Corporation ("NUI City Gas"), pursuant to Section 366.093, Florida Statutes, and Rule 25-22.006(3)(a)2, and (4), Florida Administrative Code, submits this Request For Confidential Classification of the documents and information described below provided to the Florida Public Service Commission Staff in connection with the staff audit of NUI/City Gas' Rate Base, Net Operating Income, and Cost of Capital schedules provided by the Company in its Surveillance Report for the historical 12-month period ended September 30, 1999. In support of this Request for Confidential Classification, NUI City Gas states as follows:

1. In connection with the staff audit NUI City Gas provided work papers and documents to the staff containing information that is "proprietary business information" under Section 366.093(3), Florida Statutes.

DOCUMENT NUMBER-DATE

06165 MAY 18 8

FPSC-RECORDS/REPORTING

2. The confidential information at issue provided to the Commission staff in connection with the surveillance audit consists of the following:

<u>Workpaper No.</u>	<u>Description</u>	<u>Pages</u>	<u>Lines</u>	<u>Rationale</u>
1	Audit Report	1	All	1,2
8	Notes Board of Directors Minutes	7	All	3
9	Notes External Audit Workpapers	1	All	1
9-3	Notes Internal Audit Workpapers	1	All	1
9-4	Notes Internal Audit Workpapers	2	All	1
9-5	Notes Internal Audit Workpapers	6	All	1
9-6	Notes Internal Audit Workpapers	3	All	1
9-7	Notes Internal Audit Workpapers	1	All	1
9-9	Notes Internal Audit Workpapers	2	All	1
44-5/4-1	Adjustment Insurance Reserve	3	P.1, line 8 P.2,&3, All	4 4
44-15/1	Operation & Maintenance	1	All lines Columns 6&7	2
44-26/1	Operation & Maintenance	4	All lines Columns 6&7	2
44-26/1-1	Summary Invoices Florida Audit	1	All lines Columns 3&4	5
44-43-2	Amortization Stock Grant	1 (p.3)	lines 8, 10, and 14	6

3. NUI City Gas requests that the above-described information be classified as "proprietary business information" within the meaning of Section 366.093(3), Florida Statutes. The information and documents at issue are intended to be, and are, treated by NUI City Gas as proprietary and confidential. Attached hereto as Exhibit A is a detailed explanation of the justification for the requested confidential treatment of the highlighted portions of the enclosed documents.

4. An unedited version of the above-described documents has been submitted to the Division of Records and Reporting on this date under a separate cover with the information asserted to be confidential highlighted. An edited version of the documents on which the information asserted to be confidential has been blacked out is enclosed herewith as Exhibit B.

5. NUI City Gas requests that the information for which it seeks confidential classification remain confidential for a period of at least 18 months as provided in section 366.093 (4), Florida Statutes.

WHEREFORE, for the foregoing reasons, NUI City Gas respectfully requests that its Request for Confidential Classification be granted.

Dated this 18th day of May 2000.

Respectfully submitted,



Michael A. Palecki
Michael A. Palecki
Manager Regulatory Affairs
NUI Corporation
PMB 224
3539 Apalachee Parkway
Tallahassee, FL 32308
(850) 877-5282

EXHIBIT "A"

CITY GAS COMPANY OF FLORIDA

**JUSTIFICATION FOR CONFIDENTIAL DATA OBTAINED
DURING A PSC SURVEILLANCE AUDIT OF NUI CITY GAS**

AUDIT CONTROL NO. 000-134-1

1. The information contained herein concerns internal auditing controls and reports of internal auditors. Pursuant to Section 366.093(3) Florida Statutes, it is specifically deemed to be proprietary confidential business information.
2. The information contained herein concerns bids or other contractual data, the disclosure of which would impair the efforts of the utility to contract for goods or services on favorable terms. Pursuant to Section 366.093(3) Florida Statutes, it is specifically deemed to be proprietary confidential business information.
3. The information contained herein from the NUI Board of Directors Minutes is proprietary, confidential business information. The Florida Public Service Commission has previously determined that information from Board of Directors Minutes is confidential pursuant to Section 366.093(3) Florida Statutes.
4. The information contained herein contains information concerning reserve amounts set aside for settlement of lawsuits. Some of these suits have been settled and settlement terms are confidential pursuant to the terms of the settlement and/or Court Order. Some of these suits are still being litigated and disclosure of reserves set aside for settlement would impair the Company's ability to successfully litigate or settle these suits, thus causing harm to the ratepayers, individuals, and the Company. See Section 366.093(3) Florida Statutes.
5. The information contained herein is the total invoices for legal fees paid to date in the litigation of specific lawsuits. Disclosure of this data would impair the ability of the Company to settle these suits on favorable terms, thus causing harm to the ratepayers, individuals and the Company.
6. The information contained herein concerns the terms of the early retirement of named individuals and is the type of employee personnel information deemed confidential in Section 366.093(3) Florida Statutes.

EXHIBIT "B"

CITY GAS COMPANY OF FLORIDA

**CONFIDENTIAL DOCUMENTS PROVIDED
DURING SURVEILLANCE AUDIT OF NUI CITY GAS**

AUDIT CONTROL NO. 000-134-1

CITY GAS COMPANY OF FLORIDA
CONFIDENTIAL DOCUMENTS PROVIDED
DURING SURVEILLANCE AUDIT OF NUI CITY GAS

AUDIT CONTROL NO. 000-134-1

WORKPAPER NO. 1

AUDIT DISCLOSURE NO. 8

[REDACTED]

CITY GAS COMPANY OF FLORIDA

**CONFIDENTIAL DOCUMENTS PROVIDED
DURING SURVEILLANCE AUDIT OF NUI CITY GAS**

AUDIT CONTROL NO. 000-134-1

WORKPAPER NO. 8

COMPANY: CITY GAS CO
TITLE: NOTES FROM BOARD OF DIRECTORS MINUTES
PERIOD: TYE 9/30/99
DATE: MARCH 22, 2000
AUDITOR: RKY

WP NO.

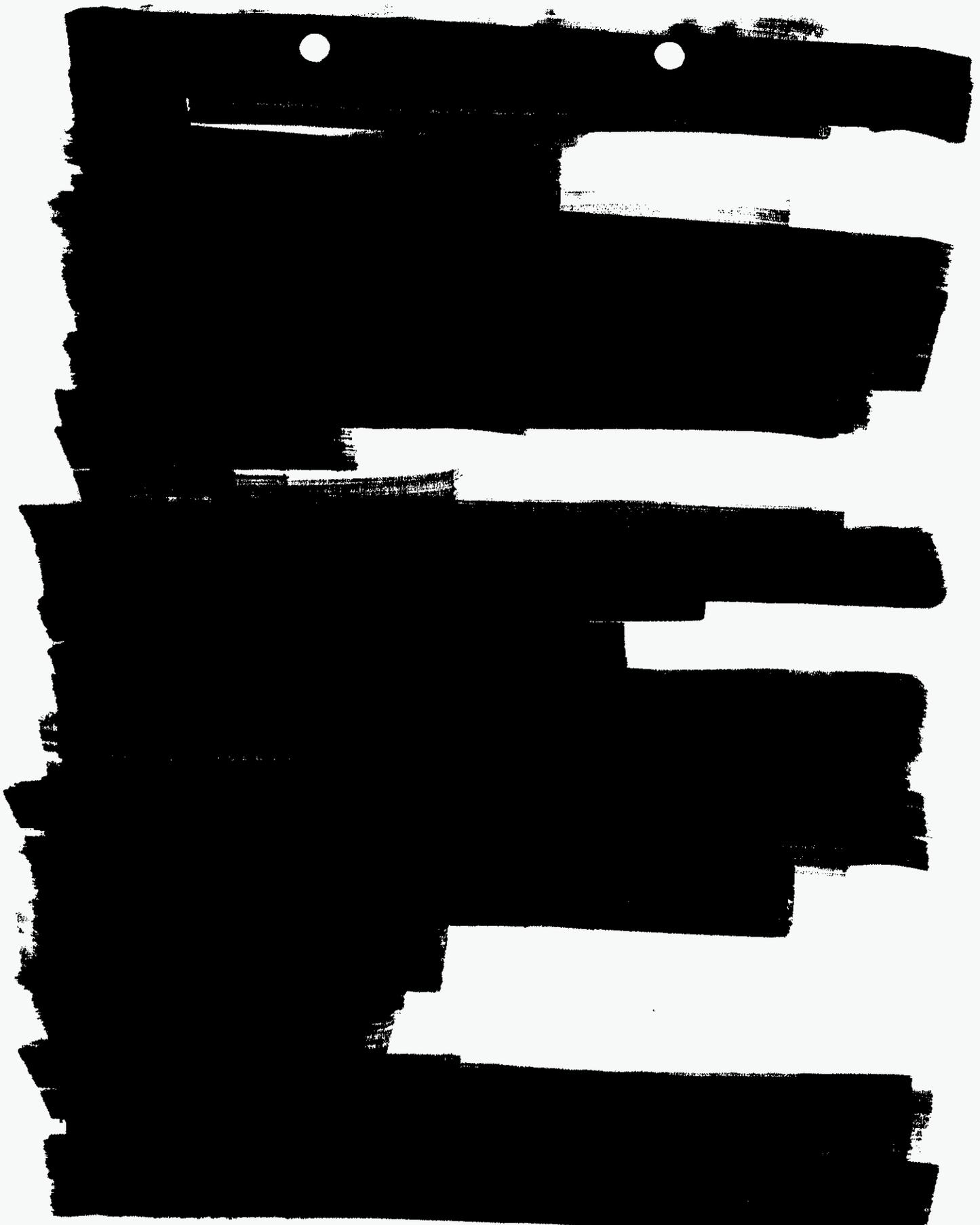
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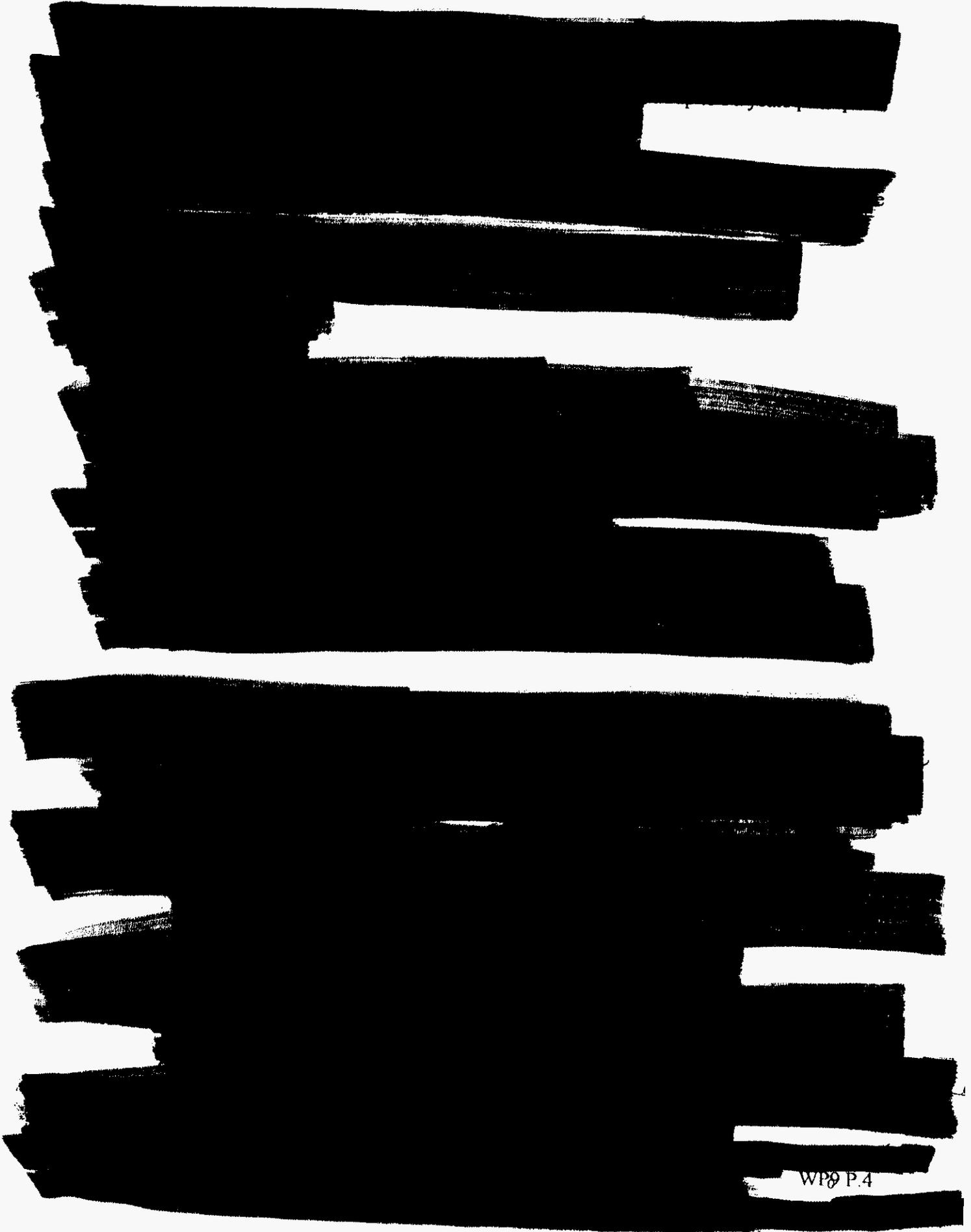
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8 p 7

CITY GAS COMPANY OF FLORIDA

**CONFIDENTIAL DOCUMENTS PROVIDED
DURING SURVEILLANCE AUDIT OF NUI CITY GAS**

AUDIT CONTROL NO. 000-134-1

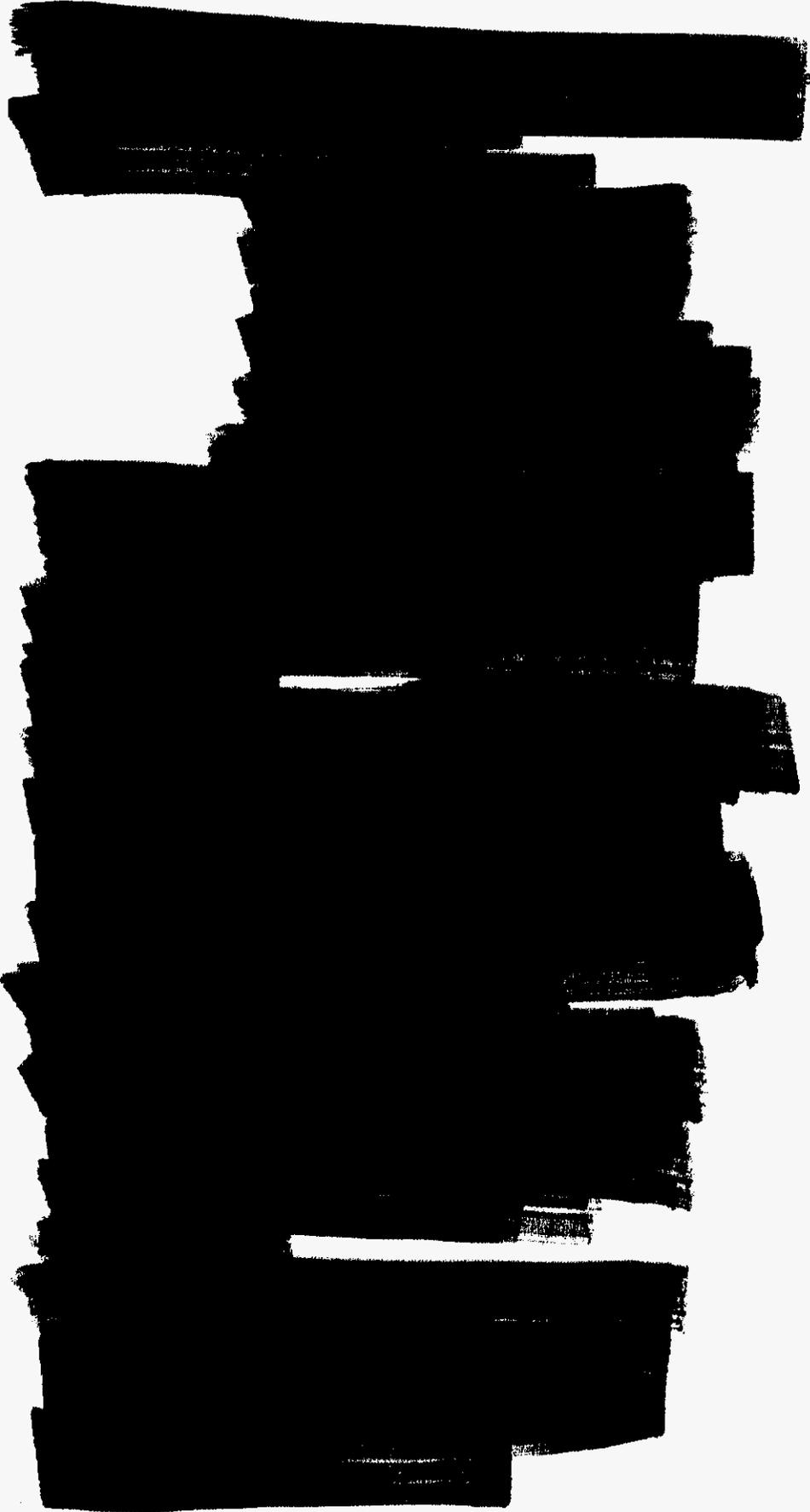
WORKPAPER NO. 9

CITY GAS COMPANY OF FLORIDA
CONFIDENTIAL DOCUMENTS PROVIDED
DURING SURVEILLANCE AUDIT OF NUI CITY GAS
AUDIT CONTROL NO. 000-134-1

WORKPAPER NO. 9-3

CITY GAS COMPANY OF FLORIDA
CONFIDENTIAL DOCUMENTS PROVIDED
DURING SURVEILLANCE AUDIT OF NUI CITY GAS
AUDIT CONTROL NO. 000-134-1
WORKPAPER NO. 9-4

GL 4/25/00





CITY GAS COMPANY OF FLORIDA

**CONFIDENTIAL DOCUMENTS PROVIDED
DURING SURVEILLANCE AUDIT OF NUI CITY GAS**

AUDIT CONTROL NO. 000-134-1

WORKPAPER NO. 9-5

NUI CORPORATION
NATURAL GAS PROCUREMENT PROCUREMENT PROCESS REVIEW

BUSINESS PROCESS RISK CONSULTING REPORT
SEPTEMBER 1999

[REDACTED]



[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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#25



CITY GAS COMPANY OF FLORIDA

**CONFIDENTIAL DOCUMENTS PROVIDED
DURING SURVEILLANCE AUDIT OF NUI CITY GAS**

AUDIT CONTROL NO. 000-134-1

WORKPAPER NO. 9-6

EXECUTIVE SUMMARY

[REDACTED]

CITY GAS COMPANY OF FLORIDA

**CONFIDENTIAL DOCUMENTS PROVIDED
DURING SURVEILLANCE AUDIT OF NUI CITY GAS**

AUDIT CONTROL NO. 000-134-1

WORKPAPER NO. 9-7

CITY GAS COMPANY OF FLORIDA
CONFIDENTIAL DOCUMENTS PROVIDED
DURING SURVEILLANCE AUDIT OF NUI CITY GAS
AUDIT CONTROL NO. 000-134-1

WORKPAPER NO. 9-9

City of
Internal Audits

KW
4/28/06

JK
4/25/00

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9-9A

CITY GAS COMPANY OF FLORIDA

**CONFIDENTIAL DOCUMENTS PROVIDED
DURING SURVEILLANCE AUDIT OF NUI CITY GAS**

AUDIT CONTROL NO. 000-134-1

WORKPAPER NO. 44-5/4-1

NUI Corporation
Injuries & Damages Reserve Analysis
Sept. 30, 1999

<u>Company</u>	<u>Account</u>	<u>Description</u>	<u>G/L Balance</u>	<u>Comments</u>
Corp	228000	Injuries & Damages	12,732.77	There should not be an reserve on 01's books-Reclass to ETG
ETG	228000	Injuries & Damages	46,892.84	
CGF	228000 & 228001	Injuries & Damages	(138,951.48)	
Total Reserve Balances on GL			<u>(79,325.87)</u>	Balance at 9/30/98 was (\$376,815.26)
Additional Reimbursement (ETG)			(106,000.00)	
Total Estimated Reserves Needed:				
ETG			463,500.00	Per meeting with Barbara Vitale, Toni Perrotto & Clarence Bauknight
CGF			72,000.00	Per meeting with Barbara Vitale, Toni Perrotto & Clarence Bauknight
			<u>535,500.00</u>	
Additional Reserves Necessary Over/(Underaccrued):				
ETG			417,125.61	
CGF			(66,951.48)	
Net			<u>350,174.13</u>	Proposed Adjustment

Proposed Adjustment:

31-615981-290	Ins. Claims Act-inj/Dam Prov	350,000.00	
01-228000-000	Injuries & Damages	12,732.77	
02-228000-000	Injuries & Damages	337,267.23	

to increase reserve to appropriate level & reclass reserve balance from Co. 01 to 02.

→ Docketed
via 10/95

49,869.5
 x 19.5% reclass
 9,724.53
 72,000.00
 81,724.53
 However, some of 72,000
 may have been used for
 other purposes
 10/95 reclass

10
 1-11
 44
 5-11

CONFIDENTIAL

CASE NAME

NATURE OF CASE

RESERVE
AMOUNT

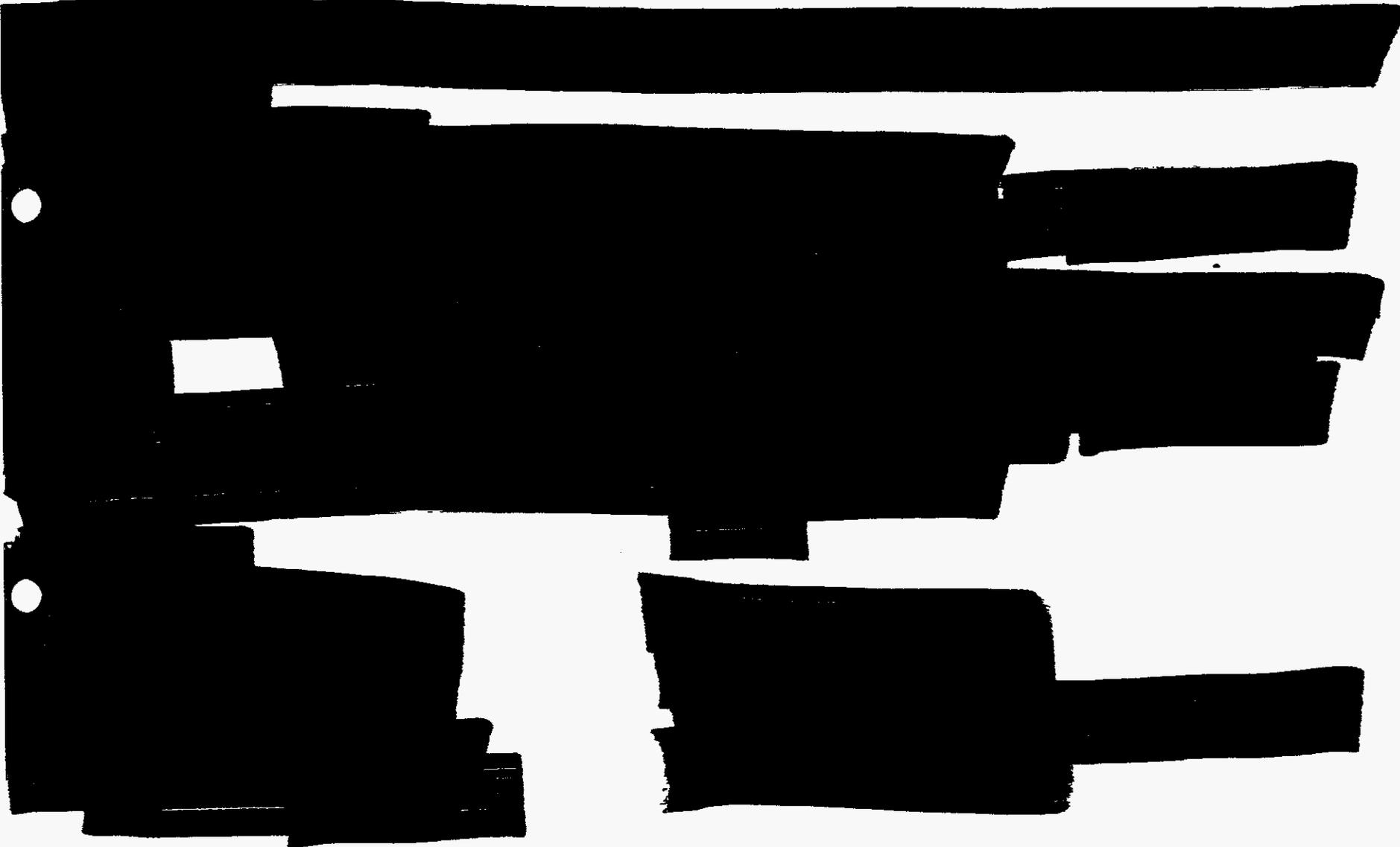
ANTICIPATED

COMMENTS

NORTHERN DIVISION

(Per clearance - on
conservative side)

FISCAL YEAR



CONFIDENTIAL



CITY GAS COMPANY OF FLORIDA

**CONFIDENTIAL DOCUMENTS PROVIDED
DURING SURVEILLANCE AUDIT OF NUI CITY GAS**

AUDIT CONTROL NO. 000-134-1

WORKPAPER NO. 44-15/1

QUERY11

Journal	Date	Line #	Acct	Department	Line Description
APACR03146	1998-10-31	2,391	616521	413	
APACR03146	1998-10-31	2,394	616521	413	
APACR03146	1998-10-31	2,397	616521	413	
APACR03218	1998-10-31	864	616521	413	
APACR03531	1998-11-30	644	616521	413	
APACR03531	1998-11-30	2,340	616521	413	
APACR03531	1998-11-30	2,341	616521	413	
APACR03531	1998-11-30	2,342	616521	413	
APACR04037	1998-12-31	130	616521	413	
APACR04037	1998-12-31	131	616521	413	
APACR04037	1998-12-31	132	616521	413	
APACR04037	1998-12-31	957	616521	413	
APACR04566	1999-01-31	673	616521	413	
APACR04566	1999-01-31	674	616521	413	
APACR04566	1999-01-31	675	616521	413	
APACR04644	1999-01-31	855	616521	413	
APACR05085	1999-02-28	2,037	616521	413	
APACR05085	1999-02-28	2,038	616521	413	
APACR05085	1999-02-28	2,039	616521	413	
APACR05173	1999-02-28	1,781	616521	413	
APACR05579	1999-03-31	1,169	616521	413	
APACR05579	1999-03-31	1,170	616521	413	
APACR05579	1999-03-31	1,171	616521	413	
APACR05579	1999-03-31	6,082	616521	413	
APACR05939	1999-04-30	24	616521	413	
APACR05939	1999-04-30	1,924	616521	413	
APACR06018	1999-04-30	1,282	616521	413	
9805006191	1999-04-30	16	616521	413	
9805006191	1999-05-01	16	616521	413	
APACR06346	1999-05-31	819	616521	413	
APACR06507	1999-05-31	2,611	616521	413	
APACR06507	1999-05-31	2,873	616521	413	
APACR06753	1999-06-30	648	616521	413	
APACR06753	1999-06-30	649	616521	413	
APACR06829	1999-06-30	778	616521	413	
APACR06874	1999-06-30	178	616521	413	
9805006978	1999-06-30	1	616521	413	
9805006978	1999-07-01	1	616521	413	
APACR07066	1999-07-30	193	616521	413	
APACR07484	1999-08-31	177	616521	413	
APACR07878	1999-09-30	491	616521	413	
APACR07878	1999-09-30	492	616521	413	

consulting re: general ut, transitional matters
 & reorg \$168,700 for 6 full hrs
 consulting for Personnel Compensation, Ethics HRD
 for 6 hrs. re: org & minor E B

Manage all real estate of NJT
 3 business hrs per day for \$700.00
 for year 2 k plan \$165,399.00

and act as
 Manager of East Coast
 Natural Gas Corporation LLC

516,219.69

Vertical text on the left margin, including "APACR" and other identifiers.

CITY GAS COMPANY OF FLORIDA

**CONFIDENTIAL DOCUMENTS PROVIDED
DURING SURVEILLANCE AUDIT OF NUI CITY GAS**

AUDIT CONTROL NO. 000-134-1

WORKPAPER NO. 44-26/1

Journal	Date	Line #	Acct	Dept	Monetary Amount	Journal Line Description
APACR03146	1998-10-31	2,082	616144	482		
APACR03146	1998-10-31	2,152	616144	482		
APACR03146	1998-10-31	2,166	616144	482		
APACR03147	1998-10-31	37	616144	482		
98REVS01A	1998-10-01	4	616144	482		
98REVS24A	1998-10-01	4	616144	482		
98REVS23A	1998-10-01	4	616144	482		
APACR03218	1998-10-31	805	616144	482		
APACR03218	1998-10-31	806	616144	482		
APACR03218	1998-10-31	895	616144	482		
IU0071	1998-10-31	16	616144	482		
IU0071	1998-10-31	17	616144	482		
IU0071	1998-10-31	18	616144	482		
APACR03531	1998-11-30	2,347	616144	482		
APACR03634	1998-11-30	126	616144	482		
APACR03634	1998-11-30	127	616144	482		
APACR03634	1998-11-30	244	616144	482		
APACR03634	1998-11-30	298	616144	482		
APACR03634	1998-11-30	299	616144	482		
APACR03931	1998-12-31	55	616144	482		
APACR03931	1998-12-31	269	616144	482		
APACR03931	1998-12-31	283	616144	482		
APACR03931	1998-12-31	301	616144	482		
APACR03931	1998-12-31	303	616144	482		
APACR03931	1998-12-31	364	616144	482		
APACR03931	1998-12-31	423	616144	482		
APACR03931	1998-12-31	424	616144	482		
APACR03931	1998-12-31	425	616144	482		
APACR04037	1998-12-31	177	616144	482		
APACR04037	1998-12-31	1,036	616144	482		
APACR04037	1998-12-31	1,037	616144	482		
APACR04037	1998-12-31	1,038	616144	482		
APACR04037	1998-12-31	1,039	616144	482		
APACR04037	1998-12-31	1,040	616144	482		
APACR04037	1998-12-31	1,041	616144	482		
APACR04126	1998-12-31	582	616144	482		
APACR04126	1998-12-31	583	616144	482		
APACR04126	1998-12-31	584	616144	482		
APACR04179	1998-12-31	270	616144	482		
APACR04179	1998-12-31	277	616144	482		
APACR04179	1998-12-31	278	616144	482		
APACR04179	1998-12-31	279	616144	482		
APACR04179	1998-12-31	300	616144	482		
APACR04179	1998-12-31	311	616144	482		
APACR04179	1998-12-31	431	616144	482		
APACR04179	1998-12-31	432	616144	482		
APACR04179	1998-12-31	434	616144	482		
APACR04271	1998-12-31	384	616144	482		
APACR04566	1999-01-31	973	616144	482		
APACR04566	1999-01-31	1,236	616144	482		
APACR04566	1999-01-31	1,325	616144	482		
APACR04566	1999-01-31	1,326	616144	482		

Journal	Date	Line #	Acct	Dept	Monetary Amount	Journal Line Description
APACR04566	1999-01-31	1,327	616144	482		
APACR04566	1999-01-31	1,476	616144	482		
APACR04644	1999-01-31	844	616144	482		
APACR04644	1999-01-31	890	616144	482		
APACR04644	1999-01-31	991	616144	482		
APACR04644	1999-01-31	993	616144	482		
APACR04644	1999-01-31	994	616144	482		
APACR04644	1999-01-31	995	616144	482		
APACR04708	1999-01-31	894	616144	482		
IU0008	1999-01-31	16	616144	482		
APACR04765	1999-01-31	71	616144	482		
APACR04765	1999-01-31	132	616144	482		
APACR05173	1999-02-28	134	616144	482		
APACR05173	1999-02-28	150	616144	482		
APACR05173	1999-02-28	152	616144	482		
APACR05173	1999-02-28	154	616144	482		
APACR05173	1999-02-28	156	616144	482		
APACR05173	1999-02-28	157	616144	482		
APACR05173	1999-02-28	522	616144	482		
APACR05173	1999-02-28	1,657	616144	482		
APACR05173	1999-02-28	1,702	616144	482		
APACR05450	1999-03-31	477	616144	482		
APACR05579	1999-03-31	80	616144	482		
APACR05579	1999-03-31	1,158	616144	482		
APACR05579	1999-03-31	4,571	616144	482		
APACR05579	1999-03-31	4,572	616144	482		
APACR05579	1999-03-31	4,574	616144	482		
APACR05579	1999-03-31	4,653	616144	482		
APACR05579	1999-03-31	6,643	616144	482		
APACR05579	1999-03-31	6,747	616144	482		
APACR05579	1999-03-31	6,748	616144	482		
APACR05579	1999-03-31	6,749	616144	482		
APACR05579	1999-03-31	6,790	616144	482		
APACR05579	1999-03-31	6,792	616144	482		
APACR05579	1999-03-31	6,795	616144	482		
APACR05579	1999-03-31	6,796	616144	482		
APACR05579	1999-03-31	7,532	616144	482		
APACR05579	1999-03-31	7,533	616144	482		
APACR05579	1999-03-31	7,534	616144	482		
APACR05579	1999-03-31	7,536	616144	482		
APACR05579	1999-03-31	7,537	616144	482		
APACR05579	1999-03-31	7,541	616144	482		
APACR05579	1999-03-31	7,543	616144	482		
APACR05579	1999-03-31	7,544	616144	482		
APACR05579	1999-03-31	7,546	616144	482		
APACR05579	1999-03-31	7,548	616144	482		
APACR05579	1999-03-31	9,390	616144	482		
IU0008	1999-03-31	18	616144	482		
APACR05939	1999-04-30	1,873	616144	482		
APACR05939	1999-04-30	1,900	616144	482		
APACR05939	1999-04-30	1,902	616144	482		
APACR05939	1999-04-30	1,903	616144	482		

Journal	Date	Line #	Acct	Dept	Monetary	Journal Line Description
APACR05939	1999-04-30	1,905	616144	482		
APACR05939	1999-04-30	1,997	616144	482		
APACR05939	1999-04-30	2,163	616144	482		
APACR06018	1999-04-30	1,256	616144	482		
APACR06018	1999-04-30	1,454	616144	482		
APACR06083	1999-04-30	1,459	616144	482		
APACR06083	1999-04-30	1,464	616144	482		
APACR06083	1999-04-30	1,465	616144	482		
APACR06083	1999-04-30	1,466	616144	482		
APACR06083	1999-04-30	1,467	616144	482		
APACR06083	1999-04-30	1,527	616144	482		
APACR06083	1999-04-30	1,613	616144	482		
APACR06083	1999-04-30	1,614	616144	482		
APACR06346	1999-05-31	829	616144	482		
APACR06404	1999-05-31	2,007	616144	482		
APACR06404	1999-05-31	2,008	616144	482		
APACR06404	1999-05-31	2,009	616144	482		
APACR06404	1999-05-31	2,010	616144	482		
APACR06404	1999-05-31	2,011	616144	482		
APACR06404	1999-05-31	2,012	616144	482		
APACR06404	1999-05-31	2,013	616144	482		
APACR06404	1999-05-31	2,020	616144	482		
APACR06404	1999-05-31	2,116	616144	482		
APACR06404	1999-05-31	2,117	616144	482		
APACR06404	1999-05-31	2,142	616144	482		
9805006470	1999-05-31	1	616144	482		
APACR06507	1999-05-31	1,423	616144	482		
APACR06507	1999-05-31	1,482	616144	482		
APACR06507	1999-05-31	1,961	616144	482		
APACR06997	1999-07-13	122	616144	482		
APACR06829	1999-06-30	812	616144	482		
APACR06922	1999-06-30	1,509	616144	482		
APACR06922	1999-06-30	1,510	616144	482		
APACR06922	1999-06-30	1,514	616144	482		
APACR06922	1999-06-30	1,515	616144	482		
APACR06922	1999-06-30	1,516	616144	482		
APACR06922	1999-06-30	1,517	616144	482		
APACR06922	1999-06-30	1,518	616144	482		
APACR06922	1999-06-30	1,519	616144	482		
APACR06922	1999-06-30	1,520	616144	482		
APACR06922	1999-06-30	1,521	616144	482		
APACR06922	1999-06-30	1,522	616144	482		
APACR06922	1999-06-30	1,523	616144	482		
APACR06922	1999-06-30	1,524	616144	482		
APACR06922	1999-06-30	1,525	616144	482		
APACR06922	1999-06-30	1,526	616144	482		
APACR06922	1999-06-30	1,527	616144	482		
APACR06922	1999-06-30	1,528	616144	482		
APACR06922	1999-06-30	1,529	616144	482		
APACR06922	1999-06-30	1,530	616144	482		
APACR06922	1999-06-30	1,531	616144	482		
APACR07059	1999-07-30	10	616144	482		

Journal	Date	Line #	Acct	Dept	Monetary	Journal Line Description
APACR07066	1999-07-30	185	616144	482		
APACR07104	1999-07-31	79	616144	482		
APACR07484	1999-08-31	165	616144	482		
APCLS07486	1999-08-31	12	616144	482		
IU0008	1999-08-31	52	616144	482		
APACR07587	1999-08-31	180	616144	482		
APACR07804	1999-09-30	3,358	616144	482		
APACR07804	1999-09-30	2,679	616144	482		
APACR07804	1999-09-30	2,653	616144	482		
APACR07804	1999-09-30	2,654	616144	482		
APACR07804	1999-09-30	2,661	616144	482		
APACR07804	1999-09-30	2,672	616144	482		
APACR07804	1999-09-30	2,636	616144	482		
APACR07804	1999-09-30	2,637	616144	482		
APACR07804	1999-09-30	2,368	616144	482		
APACR07804	1999-09-30	2,351	616144	482		
APACR07804	1999-09-30	2,330	616144	482		
APACR07804	1999-09-30	2,366	616144	482		
APACR07804	1999-09-30	2,367	616144	482		
APACR07804	1999-09-30	585	616144	482		
APACR07804	1999-09-30	587	616144	482		
APACR07804	1999-09-30	591	616144	482		
APACR07804	1999-09-30	284	616144	482		
APACR07878	1999-09-30	1,308	616144	482		
APACR07878	1999-09-30	1,309	616144	482		
APACR07878	1999-09-30	1,312	616144	482		
APACR07878	1999-09-30	1,262	616144	482		
APACR07878	1999-09-30	1,202	616144	482		
APACR07878	1999-09-30	1,204	616144	482		
APACR07878	1999-09-30	1,205	616144	482		
APACR07878	1999-09-30	1,215	616144	482		
APACR07878	1999-09-30	1,216	616144	482		
APACR07878	1999-09-30	1,224	616144	482		
APACR07878	1999-09-30	1,228	616144	482		
APACR07878	1999-09-30	1,248	616144	482		
APACR07878	1999-09-30	1,915	616144	482		
APACR07878	1999-09-30	1,901	616144	482		
APACR07878	1999-09-30	1,853	616144	482		
9805007931	1999-09-30	2	616144	482		
9805008120	1999-09-30	1	616144	482		
Final RC Balance						
JE 9805008120 Recorded after RC Report was run						
Original RC Balance						

44-2601

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CITY GAS COMPANY OF FLORIDA

**CONFIDENTIAL DOCUMENTS PROVIDED
DURING SURVEILLANCE AUDIT OF NUI CITY GAS**

AUDIT CONTROL NO. 000-134-1

WORKPAPER NO. 44-26/1-1

CITY GAS COMPANY OF FLORIDA

**CONFIDENTIAL DOCUMENTS PROVIDED
DURING SURVEILLANCE AUDIT OF NUI CITY GAS**

AUDIT CONTROL NO. 000-134-1

WORKPAPER NO. 44-43-2

**NUI CORPORATION
ANALYSIS OF STOCK GRANT EXPENSE
THROUGH FISCAL 1999**

	Fiscal 1996	Fiscal 1997	Fiscal 1998	Fiscal 1999	Total
Total Shares Available for Vesting	53,012	53,825	60,425	79,873	
VESTING ACTIVITY:					
Shares Vested (on 11/97)	28,082	11,775			
Vested Price (now fixed)	\$ 24,3125	\$ 25,625			
Cumulative Award	682,744	301,734			
Stu Steggal's vesting					
Vested Price (now fixed)	\$ [REDACTED]				
Kenney's vesting					
Vested Price (now fixed)	\$ [REDACTED]				
1998 Early Retiree Vesting	7,847	18,500	18,500		
Vested Price (now fixed)	\$ 22.53	\$ 22.53	\$ 22.53		
	178,809	416,842	416,842		
Ken Ward retirement		900	1,200		
Vested price (now fixed)	\$ [REDACTED]	\$ 21,653	\$ 21,653		
		19,488	25,984		
Remaining Shares to Vest	8,429	22,650	40,725	79,873	
Estimated market price	\$ 24.75	\$ 24.75	\$ 24.75	\$ 24.75	
	208,818	560,588	1,007,944	1,976,857	
Total Cumulative Award	\$ 1,242,258	\$ 1,298,652	\$ 1,450,769	\$ 1,976,857	
Amount Vested at 100%	1,033,641	738,064	442,826		
Remaining Amount to Vest	\$ 208,618	\$ 560,588	\$ 1,007,944	\$ 1,976,857	
% of Award Earned at 9/98	100%	94%	79%	40%	
Total Cumulative Expense	208,818	526,952	796,276	790,743	\$ 2,322,588
Total Cumulative Expense	1,242,258	1,265,016	1,239,101	790,743	\$ 4,537,118
Total Expense Recognized- Fiscal 1996	469,628				469,628
Total Expense Recognized- Fiscal 1997	507,818	530,480			1,038,298
Total Expense Recognized- Fiscal 1998	221,139	599,566	339,007		1,159,712
Total Expense Recognized- Fiscal 1999	14,541	142,073	438,404	814,028	1,409,046 (P2)
	1,213,126	1,272,119	777,411	814,028	4,076,884
Over (Under) Expense (Cumulative)					\$ 460,434 (P2)

Note: Assumes we make the minimum 10% earnings growth each year.

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