

ORIGINAL



***City Gas Company
of Florida***

BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 000768-GU

**MINIMUM FILING
REQUIREMENTS**

VOLUME III

SCHEDULES A - F

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FPSC-RECORDS/REPORTING

CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO. 000768-GU
MINIMUM FILING REQUIREMENTS

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CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
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EXECUTIVE SUMMARY

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO: 000768-GU

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

TYPE OF DATA SHOWN:
 HISTORIC TEST YEAR LAST CASE: 9/30/95
 ATTRITION YEAR LAST CASE: N/A
 PROJECTED TEST YEAR LAST CASE: 9/30/97
 PROJECTED TEST YEAR CURRENT CASE: 9/30/01
 WITNESS: R. CLANCY

Line No.	Item	LAST RATE CASE							CURRENT RATE CASE: REQUESTED				
		REQUESTED (A)				AUTHORIZED			Projected Test Year 09/30/1997	Projected Test Year 09/30/2001	Dollar or Percent Difference	Percentage Change	
		(1)*	(2)*	(3)*	(4)*	(5)*	(6)*	(7)*					(8)*
1	DOCKET NUMBER	n/a	n/a	n/a	960502-GU	n/a	n/a	n/a	960502-GU	000768-GU			
2	HISTORICAL DATA OR TEST YEAR	:	:	:	09/30/95	:	:	:	09/30/95	09/30/99			
3	PROJECTED TEST YEAR	:	:	:	09/30/97	:	:	:	09/30/97	09/30/01			
4	RATE INCREASE - PERMANENT	:	:	:	\$ 5,283,344	:	:	:	\$ 3,752,678	\$ 7,181,988	\$ 3,429,310	91.38%	
5	RATE INCREASE - INTERIM	:	:	:	\$ 2,312,853	:	:	:	\$ 2,151,503	\$ 1,886,605	\$ (264,898)	-12.31%	
6	JURISDICTIONAL RATE BASE BEFORE RATE RELIEF	:	:	:	\$ 94,432,747	:	:	:	\$ 91,911,029	\$ 113,986,770	\$ 22,075,741	24.02%	
7	JURISDICTIONAL N.O.I. BEFORE RATE RELIEF	:	:	:	\$ 4,515,834	:	:	:	\$ 4,907,310	\$ 4,571,159	\$ (336,151)	-6.85%	
8	RATE OF RETURN BEFORE RATE RELIEF	:	:	:	4.78%	:	:	:	5.34%	4.01%	-1.33%	-24.89%	
9	SYSTEM CAPITALIZATION	:	:	:	\$ 94,432,747	:	:	:	\$ 91,911,029	\$ 113,986,770	22,075,741	24.02%	
10	OVERALL RATE OF RETURN	:	:	:	8.25%	:	:	:	7.87%	7.88%	0.01%	0.13%	
11	COST OF LONG-TERM DEBT	:	:	:	7.55%	:	:	:	7.50%	6.54%	-0.96%	-12.80%	
12	COST OF PREFERRED STOCK	:	:	:	n/a	:	:	:	n/a	n/a	n/a	n/a	
13	COST OF SHORT-TERM DEBT	:	:	:	6.00%	:	:	:	6.00%	8.00%	2.00%	33.33%	
14	COST OF CUSTOMER DEPOSITS	:	:	:	6.00%	:	:	:	6.00%	6.73%	0.73%	12.17%	
15	COST OF COMMON EQUITY	:	:	:	11.90%	:	:	:	11.30%	11.70%	0.40%	3.54%	
16	NUMBER OF CUSTOMERS - AVERAGE	:	:	:	101,280	:	:	:	101,108	101,250	142	0.14%	
17	DATE NEW PERMANENT RATES EFFECTIVE	:	:	:	(B)	:	:	:	12/12/96	(B)			

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

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

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

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO: 000768-GU

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

TYPE OF DATA SHOWN:
 ATTRITION YEAR LAST CASE: N/A
 PROJECTED TEST YEAR LAST CASE: 09/30/99
 PROJECTED TEST YEAR CURRENT CASE: 09/30/01
 WITNESS: R. CLANCY

Line No.	Description	Increase in Gross Revenue Dollars	% of Total
1	RESTORE ADJUSTED NET OPERATING INCOME TO PREVIOUSLY ALLOWED OVERALL RATE OF RETURN OF 7.87%	\$ 4,684,591	65.23%
2	INCREASE IN REQUESTED OVERALL RATE OF RETURN TO 7.88%	15,383	0.21%
3	EFFECT OF PROJECTED TEST YEAR	<u>2,482,014</u>	<u>34.56%</u>
4	TOTAL PERMANENT RATE INCREASE REQUESTED	<u>\$ 7,181,988</u>	<u>100.00%</u>

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO 000768-GU

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

TYPE OF DATA SHOWN:
 HISTORIC TEST YEAR LAST CASE: 9/30/95
 ATTRITION YEAR LAST CASE: N/A
 PROJECTED TEST YEAR LAST CASE: 9/30/97
 PROJECTED TEST YEAR CURRENT CASE: 9/30/01
 WITNESS: R. CLANCY

LINE NO.	Description	RATE BASE DETERMINED BY COMMISSION IN LAST RATE CASE				RATE BASE REQUESTED BY COMPANY IN CURRENT CASE		(7)** Percent Difference
		(1)*	(2)*	(3)*	(4)*	(5)	(6)**	
		Historical	Attrition	Total	Projected Test Year 09/30/1997	Projected Test Year 09/30/2001	Dollar Difference	
UTILITY PLANT								
1	GAS PLANT IN SERVICE	n/a	n/a	n/a	136,272,405	169,205,682	32,933,277	24.17%
2	COMMON PLANT ALLOCATED	:	:	:	(2,026,272)	555,877	2,582,149	(127.43%)
3	ACQUISITION ADJUSTMENT	:	:	:	333,731	1,814,318	1,480,587	443.65%
4	PLANT HELD FOR FUTURE USE	:	:	:	-	-	-	0.00%
5	CONSTRUCTION WORK IN PROGRESS	:	:	:	<u>2,176,865</u>	<u>6,709,934</u>	<u>4,533,069</u>	208.24%
6	GROSS UTILITY PLANT	:	:	:	<u>136,756,729</u>	<u>178,285,811</u>	<u>41,529,082</u>	30.37%
DEDUCTIONS								
7	ACCUMULATED DEPRECIATION - UTILITY PLANT	:	:	:	50,203,295	67,713,522	17,510,227	34.88%
8	ACCUM. DEPRECIATION - COMMON PLANT ALLOCATED	:	:	:	(602,418)	(5,359)	597,059	(99.11%)
9	ACCUM. AMORTIZATION - ACQUISITION ADJUSTMENTS	:	:	:	436,795	427,312	(9,483)	(2.17%)
11	CUSTOMER ADVANCES FOR CONSTRUCTION	:	:	:	<u>14,000</u>	-	<u>(14,000)</u>	(100.00%)
12	TOTAL DEDUCTIONS	:	:	:	<u>50,051,672</u>	<u>68,135,475</u>	<u>18,083,803</u>	36.13%
13	UTILITY PLANT, NET	:	:	:	86,705,057	110,150,336	23,445,279	27.04%
14	ALLOWANCE FOR WORKING CAPITAL	:	:	:	<u>5,205,972</u>	<u>3,836,434</u>	<u>(1,369,538)</u>	(26.31%)
15	RATE BASE	:	:	:	<u>91,911,029</u>	<u>113,986,770</u>	<u>22,075,741</u>	24.02%

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC TEST YEAR LAST CASE: 9/30/95
 ATTRITION YEAR LAST CASE: N/A
 PROJECTED TEST YEAR LAST CASE: 9/30/97
 PROJECTED TEST YEAR CURRENT CASE: 9/30/01
 WITNESS: R. CLANCY

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

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LINE NO.	Description	NET OPERATING INCOME DETERMINED BY COMMISSION IN LAST RATE CASE				NET OPERATING INCOME REQUESTED BY COMPANY IN CURRENT CASE		(6)** Dollar Difference	(7)** Percent Difference
		(1)*	(2)*	(3)*	(4)*	(5)	(5)		
		Historical	Attrition	Total	Projected Test Year 09/30/1997	Projected Test Year 09/30/2001	Year		
1	OPERATING REVENUES (A)	n/a	n/a	n/a	<u>29,961,230</u>	<u>33,574,637</u>	<u>3,613,407</u>	12.06%	
	OPERATING REVENUE DEDUCTIONS:	:	:	:					
2	OPERATING & MAINTENANCE EXPENSE	:	:	:	17,744,700	19,594,080	1,849,380	10.42%	
3	DEPRECIATION & AMORTIZATION EXPENSE	:	:	:	4,624,903	6,967,288	2,342,385	50.65%	
4	TAXES OTHER THAN INCOME	:	:	:	2,047,286	2,523,303	476,017	23.25%	
5	INCOME TAXES (FEDERAL & STATE)	:	:	:	<u>637,032</u>	<u>(81,193)</u>	<u>(718,225)</u>	(112.75%)	
6	TOTAL OPERATING EXPENSES	:	:	:	<u>25,053,921</u>	<u>29,003,478</u>	<u>3,949,557</u>	15.76%	
7	NET OPERATING INCOME (B)	:	:	:	<u>4,907,310</u>	<u>4,571,159</u>	<u>(336,151)</u>	-6.85%	

(A) EXCLUDES FUEL & CONSERVATION REVENUE

(B) BEFORE RATE RELIEF

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

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

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO 000768-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING
 OVERALL RATE OF RETURN COMPARISON

TYPE OF DATA SHOWN:
 HISTORIC TEST YEAR LAST CASE: 9/30/95
 ATTRITION YEAR LAST CASE: N/A
 PROJECTED TEST YEAR LAST CASE: 9/30/97
 PROJECTED TEST YEAR CURRENT CASE: 9/30/01
 WITNESS: R. CLANCY

Line No.	Item	Dollars	Ratio	Embedded Cost	Weighted Cost
<u>LAST RATE CASE (AUTHORIZED)*</u>					
1	COMMON EQUITY	32,203,518	35.04%	11.30%	3.96%
2	PREFERRED STOCK	-	0.00%	0.00%	0.00%
3	LONG-TERM DEBT	37,683,242	41.00%	7.50%	3.07%
4	SHORT-TERM DEBT	7,300,439	7.94%	6.00%	0.48%
5	CUSTOMER DEPOSITS	5,483,576	5.97%	6.00%	0.36%
6	TAX CREDITS	1,350,074	1.47%	0.00%	0.00%
7	DEFERRED TAXES	7,890,179	8.58%	0.00%	0.00%
8	TOTAL CAPITALIZATION	<u>91,911,029</u>	<u>100.00%</u>		<u>7.87%</u>
<u>CURRENT RATE CASE (REQUESTED)</u>					
9	COMMON EQUITY	42,084,430	36.92%	11.70%	4.32%
10	PREFERRED STOCK	-	0.00%	n/a	0.00%
11	LONG-TERM DEBT	49,158,730	43.13%	6.54%	2.82%
12	SHORT-TERM DEBT	5,774,665	5.07%	8.00%	0.41%
13	CUSTOMER DEPOSITS	5,596,459	4.91%	6.73%	0.33%
14	TAX CREDITS	883,654	0.78%	0.00%	0.00%
15	DEFERRED TAXES	<u>10,488,832</u>	<u>9.20%</u>	0.00%	<u>0.00%</u>
16	TOTAL CAPITALIZATION	<u>113,986,770</u>	<u>100.00%</u>		<u>7.88%</u>

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

FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO: 000768-GU

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

TYPE OF DATA SHOWN:
HISTORIC TEST YEAR LAST CASE: 9/30/95
ATTRITION YEAR LAST CASE: N/A
PROJECTED TEST YEAR LAST CASE: 9/30/97
PROJECTED TEST YEAR CURRENT CASE: 9/30/01
WITNESS: R. CLANCY

Line No.	Indicators	(1) Data From Historic Base Year or Test Year Related to Company's Last Rate Case	(2) Data From Historic Base Year Related to Company's Current Rate Case	(3) Year After Current Historic Base Year Without Any Rate Relief	(4) Projected Test Year Without Any Rate Relief	(5) Projected Test Year including requested Rate Increase
<u>INTEREST COVERAGE RATIOS:</u>						
		1997	1999	2000	2001	2001
1	INCLUDING AFUDC IN INCOME BEFORE INTEREST CHARGES	0.78	1.47	1.21	0.35	1.68
2	EXCLUDING AFUDC FROM INCOME BEFORE INTEREST CHARGES	0.78	1.47	1.21	0.35	1.68
<u>OTHER FINANCIAL RATIOS:</u>						
3	AFUDC AS A PERCENT OF INCOME AVAILABLE FOR COMMON	0.00%	0.00%	0.00%	0.00%	0.00%
4	PERCENT OF CONSTRUCTION FUNDS GENERATED INTERNALLY	44.57%	49.22%	58.4%	4.49%	20.05%
<u>PREFERRED DIVIDEND COVERAGE:</u>						
5	INCLUDING AFUDC	N/A	N/A	N/A	N/A	N/A
6	EXCLUDING AFUDC	N/A	N/A	N/A	N/A	N/A
<u>RATIO OF EARNINGS TO FIXED CHARGES:</u>						
7	INCLUDING AFUDC	0.78	1.47	1.21	0.35	1.68
8	EXCLUDING AFUDC	0.78	1.47	1.21	0.35	1.68
<u>EARNINGS PER SHARE:</u>						
9	INCLUDING AFUDC	N/A	N/A	N/A	N/A	N/A
10	EXCLUDING AFUDC	N/A	N/A	N/A	N/A	N/A
11	DIVIDENDS PER SHARE	N/A	N/A	N/A	N/A	N/A

CITY GAS COMPANY OF FLORIDA
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SCHEDULE B-1

13-MONTH AVERAGE BALANCE SHEET

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE BALANCE SHEETS BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

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

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO: 000768-GU

LINE NC	ASSETS	Sep-98	Oct-98	Nov-98	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	13 MONTH AVERAGE	REFERENCE
1	Utility Plant in Service	135,279,568	135,279,568	135,279,568	145,823,606	145,823,606	145,823,606	145,823,606	145,823,606	145,823,606	145,823,606	145,823,606	145,823,606	150,588,087	143,756,865	RATE BASE
2	Construction Work in Progress	8,228,326	8,523,844	9,246,063	1,011,057	1,549,036	2,147,377	2,986,147	4,478,114	5,498,534	5,952,377	6,502,880	7,446,096	4,584,224	5,242,621	RATE BASE
3	Accumulated Provision for Depreciation	(55,527,228)	(55,917,256)	(56,344,865)	(57,293,624)	(57,730,199)	(58,142,169)	(58,569,194)	(58,937,205)	(59,345,408)	(59,979,726)	(60,397,571)	(60,804,024)	(61,148,284)	(58,471,904)	RATE BASE
4	Accumulated Amort Plant	(90,343)	(90,614)	(90,885)	(91,156)	(91,427)	(91,698)	(91,969)	(92,240)	(92,511)	(92,782)	(93,053)	(93,324)	(93,595)	(91,989)	RATE BASE
5	Acquisition Adjustment	29,703,964	29,703,964	29,703,964	30,557,942	30,557,942	30,557,942	30,557,942	30,557,942	30,495,891	30,495,891	30,495,891	30,496,466	30,496,466	30,337,093	RATE BASE
6	Acc Amortization Acquisition Adj	(10,071,908)	(10,153,938)	(10,235,969)	(10,318,000)	(10,404,832)	(10,489,234)	(10,573,637)	(10,658,040)	(10,740,885)	(10,825,038)	(10,909,829)	(10,994,059)	(11,078,290)	(10,573,358)	RATE BASE
7	Net Utility Plant	107,522,380	107,345,569	107,557,876	109,689,825	109,704,127	109,805,524	110,132,895	111,172,177	111,639,226	111,374,327	111,421,924	111,874,780	113,350,608	110,199,347	
8	Non-utility Property	24,717,230	24,785,166	24,875,383	24,976,606	25,194,983	25,301,504	25,423,334	25,556,304	25,646,414	25,738,417	25,861,566	25,964,537	26,067,853	25,393,023	WORKING CAP.
9	Accumulated Provision for Depreciation	(11,945,160)	(12,112,080)	(12,279,196)	(12,392,851)	(12,559,765)	(12,726,831)	(12,893,713)	(13,060,368)	(13,226,924)	(13,393,097)	(13,559,051)	(13,725,939)	(13,892,847)	(12,905,217)	RATE BASE
10	Other Special Funds	34,977	30,758	30,758	30,758	30,758	30,758	30,758	20,028	20,028	20,028	20,028	20,028	20,028	26,130	WORKING CAP.
11	Total Other Property And Investments	12,807,047	12,703,844	12,628,945	12,614,512	12,665,975	12,605,431	12,560,378	12,515,964	12,439,518	12,365,348	12,322,542	12,258,826	12,195,034	12,513,936	
12	Cash	2,021,650	1,893,057	658,279	588,688	610,451	861,198	1,160,929	1,096,180	1,084,703	1,002,256	987,626	1,085,812	689,467	1,057,715	WORKING CAP.
13	Working Funds	4,405	4,405	4,405	4,405	4,405	4,405	4,405	10,405	10,405	10,405	10,405	10,405	10,405	7,174	WORKING CAP.
14	Notes Receivable	14,095	14,095	12,558	12,558	12,174	11,790	11,790	11,790	11,790	11,406	11,022	9,486	9,486	11,850	WORKING CAP.
15	Customer Accounts Receivable	7,606,210	8,866,775	9,830,994	9,594,145	8,935,268	9,297,926	9,735,056	10,155,018	10,525,159	8,554,591	8,954,461	9,053,468	9,322,893	9,263,997	WORKING CAP.
16	Other Accounts Receivable	71,514	62,819	62,216	56,731	386,622	383,475	374,716	325,353	337,243	423,560	423,901	386,243	401,430	284,294	WORKING CAP.
17	Accumulated Provisions for Uncollectible Accounts	(155,278)	(173,688)	(181,483)	(188,286)	(187,462)	(179,364)	(175,597)	(168,282)	(171,844)	(122,284)	(119,395)	(25,021)	(150,330)	(153,563)	WORKING CAP.
18	Plant Materials & Operating Supplies	2,242,595	837,550	859,133	858,854	1,348,752	1,382,834	1,352,362	1,376,547	1,346,859	1,329,907	1,341,945	1,420,781	1,484,301	1,321,725	WORKING CAP.
19	Merchandise	28,027	233,619	253,844	326,062	345,799	381,709	396,629	456,068	477,708	484,002	507,229	544,281	559,298	384,175	WORKING CAP.
20	Stores Overhead	(8,713)	-	-	-	-	-	-	-	-	-	-	-	-	(670)	WORKING CAP.
21	Prepayments	(492,389)	(492,907)	(494,625)	(479,676)	(488,061)	(487,279)	(209,197)	(208,415)	(162,005)	(189,035)	(192,863)	(196,692)	47,858	(311,176)	WORKING CAP.
22	Total Current and Accrued Assets	11,332,114	11,245,728	11,005,322	10,775,483	10,967,950	11,656,696	12,651,094	13,054,664	13,460,019	11,504,808	11,934,332	12,288,763	12,374,809	11,865,521	
23	Unamortized Debt Expense	511,883	507,295	502,706	498,117	493,528	488,940	484,351	479,762	475,173	470,585	465,996	461,407	456,818	484,351	WORKING CAP.
24	Other Regulatory Assets	2,451,348	2,422,580	2,594,786	2,604,118	2,523,227	2,405,258	2,309,650	2,153,039	2,098,177	1,991,559	2,055,434	2,061,857	2,059,800	2,286,987	WORKING CAP.
25	Clearing Accounts	7,760	-	-	-	-	-	-	-	-	-	-	-	-	597	WORKING CAP.
26	Miscellaneous Deferred Debits	3,286,295	3,392,086	2,758,565	1,549,404	1,599,574	1,734,024	1,870,346	1,892,118	1,925,165	1,976,136	2,024,343	2,069,371	2,122,393	2,189,217	WORKING CAP.
27	Unamortized Loss on Reacquired Debt	152,861	149,306	145,752	142,197	138,642	135,087	131,532	127,977	124,422	120,867	117,312	113,757	110,202	131,532	WORKING CAP.
28	Deferred FIT	1,032,454	1,021,019	1,009,584	998,149	986,714	975,279	963,844	952,409	940,974	929,539	918,104	906,669	895,234	963,844	CAP. STRUCTURE
29	Unrecovered Purchased Gas Costs	(3,691,839)	(3,527,561)	(3,079,241)	(2,483,363)	(2,066,526)	(2,590,645)	(2,550,915)	(2,624,818)	(2,815,019)	(3,106,632)	(2,969,565)	(2,678,841)	(2,361,669)	(2,811,280)	WORKING CAP.
30	Total Deferred Debits	3,750,764	3,964,725	3,932,152	3,308,622	3,675,159	3,147,942	3,208,809	2,980,487	2,748,892	2,382,053	2,611,624	2,934,221	3,282,779	3,225,248	
31	Total Assets	135,412,305	135,259,863	135,122,295	136,388,442	137,013,211	137,215,892	138,553,176	139,723,293	140,287,655	137,626,537	138,290,422	139,356,370	141,203,229	137,804,053	

SCHEDULE B-1

FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO: 000768-GU

13-MONTH AVERAGE BALANCE SHEET

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE BALANCE SHEETS BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

PAGE 2 OF 2

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

LINE NO.	NO.	CAPITALIZATION & LIABILITIES	Sep-98	Oct-98	Nov-98	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	13 MONTH AVERAGE	REFERENCE
1		Common Stock Issued															- CAP. STRUCTURE
2		Miscellaneous Paid-in-Capital	(30,429,678)	(30,429,678)	(30,429,678)	(30,429,678)	(30,429,678)	(30,429,678)	(30,429,678)	(30,429,678)	(30,429,678)	(30,429,678)	(30,429,678)	(30,429,678)	(30,429,678)	(30,429,678)	CAP. STRUCTURE
3		Capital Stock Expense															- CAP. STRUCTURE
4		Retained Earnings	(12,142,090)	(12,287,633)	(12,366,834)	(12,527,237)	(12,829,321)	(13,655,971)	(12,568,896)	(12,780,530)	(12,672,028)	(11,685,447)	(11,798,751)	(11,978,009)	(11,078,365)	(12,336,240)	CAP. STRUCTURE
5		Unapprop Undistributed Subs Earnings															- CAP. STRUCTURE
6		Reacquired Capital Stock															- CAP. STRUCTURE
7		Total Proprietary Capital	(42,571,769)	(42,717,312)	(42,796,513)	(42,956,915)	(43,258,999)	(44,085,649)	(42,998,575)	(43,210,208)	(43,101,707)	(42,115,125)	(42,228,430)	(42,407,688)	(41,508,044)	(42,785,918)	- CAP. STRUCTURE
8		Bonds	(9,132,575)	(9,132,575)	(9,694,638)	(9,694,638)	(9,694,638)	(9,694,638)	(10,325,907)	(10,325,907)	(11,435,753)	(11,435,753)	(11,914,038)	(11,914,038)	(12,704,956)	(10,546,158)	CAP. STRUCTURE
9		Other Long-Term Debt	(39,000,000)	(39,000,000)	(39,000,000)	(39,000,000)	(39,000,000)	(39,000,000)	(39,000,000)	(39,000,000)	(39,000,000)	(39,000,000)	(39,000,000)	(39,000,000)	(39,000,000)	(39,000,000)	CAP. STRUCTURE
10		Unamortized Debt Dis	327,288	326,239	325,190	324,141	323,092	322,043	320,994	319,945	318,896	317,847	316,798	315,749	314,700	320,994	CAP. STRUCTURE
11		Total Long-Term Debt	(47,805,287)	(47,806,336)	(48,369,448)	(48,370,497)	(48,371,546)	(48,372,595)	(49,004,913)	(49,005,962)	(50,116,857)	(50,117,906)	(50,597,240)	(50,598,289)	(51,390,256)	(49,225,164)	CAP. STRUCTURE
12		Obligations Under Capital Leases	(46,783)	(46,783)	(46,783)	(46,783)	(46,783)	(46,783)	(46,783)	(46,783)	(46,783)	(46,783)	(46,783)	(46,783)	(46,783)	(46,783)	CAP. STRUCTURE
13		Accumulated Provision for Injuries & Damages	(146,815)	(152,258)	(155,189)	(160,881)	(164,691)	(170,254)	(169,379)	(175,375)	(175,266)	(158,125)	(160,796)	(141,016)	(138,951)	(159,153)	WORKING CAP.
14		Accumulated Provision for Pensions & Benefits				(11,693)										(899)	WORKING CAP.
15		Total Other Noncurrent Liabilities	(193,598)	(199,041)	(201,971)	(219,357)	(211,474)	(217,036)	(216,162)	(222,158)	(222,049)	(204,907)	(207,578)	(187,798)	(185,734)	(206,835)	
16		Notes Payable	(11,516,257)	(12,094,022)	(11,714,318)	(12,649,115)	(11,802,850)	(12,945,939)	(13,026,304)	(13,342,767)	(12,827,420)	(12,096,227)	(12,183,992)	(11,596,181)	(12,805,472)	(12,353,913)	CAP. STRUCTURE
17		Accounts Payable	(4,999,786)	(4,214,170)	(4,715,308)	(4,341,242)	(4,647,451)	(3,535,149)	(4,411,155)	(5,393,562)	(5,103,621)	(3,851,475)	(4,977,909)	(5,894,431)	(6,520,442)	(4,815,823)	WORKING CAP.
18		Customer Deposits	(5,373,800)	(5,380,540)	(5,402,431)	(5,432,004)	(5,489,028)	(5,439,216)	(5,469,654)	(5,501,027)	(5,485,980)	(5,497,534)	(5,524,390)	(5,563,826)	(5,577,382)	(5,472,063)	CAP. STRUCTURE
19		Taxes Accrued	(1,017,214)	(1,202,631)	17,597	(40,292)	(396,031)	(907,221)	(1,217,248)	(1,409,057)	(1,427,552)	(1,546,378)	(1,563,717)	(1,788,901)	(1,084,612)	(1,044,866)	WORKING CAP.
20		Interest Accrued	(1,393,695)	(1,119,292)	(1,484,302)	(1,854,781)	(2,219,223)	(1,007,463)	(1,378,283)	(1,103,598)	(1,474,155)	(1,839,647)	(642,563)	(1,011,380)	(1,375,749)	(1,377,241)	WORKING CAP.
21		Tax Collections Payable	(485,268)	(521,308)	(470,721)	(547,495)	(616,539)	(700,221)	(704,761)	(417,454)	(419,438)	(256,794)	(278,406)	(242,094)	(246,001)	(454,346)	WORKING CAP.
22		Miscellaneous Current & Accrued Liabilities	(37,356)	26,991	28,845	28,502	54,324	40,513	(87,378)	(87,232)	(87,087)	(87,232)	(81,363)	(69,428)	(63,422)	(32,410)	WORKING CAP.
23		Obligations Under Capital Leases	(4,374)	(4,374)	(4,374)	(4,374)	(4,374)	(4,374)	(4,374)	(4,374)	(4,374)	(4,374)	(4,374)	(4,374)	(4,374)	(4,374)	CAP. STRUCTURE
24		Total Current and Accrued Liabilities	(24,827,749)	(24,509,347)	(23,745,014)	(24,840,802)	(25,121,172)	(24,499,071)	(26,299,157)	(27,259,072)	(26,829,628)	(25,179,662)	(25,256,716)	(26,170,615)	(27,677,453)	(25,555,036)	
25		Other Regulatory Liabilities	(1,578,206)	(1,570,792)	(1,550,975)	(1,531,158)	(1,511,341)	(1,491,524)	(1,473,014)	(1,453,197)	(1,433,380)	(1,413,563)	(1,393,746)	(1,373,929)	(1,354,112)	(1,471,457)	CAP. STRUCTURE
26		Accumulated Deferred Investment Tax Credits	(1,163,443)	(1,152,782)	(1,142,121)	(1,131,460)	(1,120,799)	(1,110,138)	(1,099,477)	(1,088,816)	(1,078,155)	(1,067,494)	(1,056,833)	(1,046,172)	(1,035,511)	(1,099,477)	CAP. STRUCTURE
27		Accumulated Deferred Federal Income Taxes	(20,060,363)	(20,096,363)	(20,084,363)	(20,096,363)	(20,165,990)	(20,177,990)	(20,189,990)	(20,201,990)	(20,213,990)	(20,225,990)	(20,237,990)	(20,249,990)	(20,730,217)	(20,210,122)	CAP. STRUCTURE
28		Deferred Income Tax Other	2,788,111	2,792,111	2,768,111	2,758,111	2,748,111	2,738,111	2,728,111	2,718,111	2,708,111	2,698,111	2,688,111	2,678,111	2,678,098	2,729,956	CAP. STRUCTURE
29		Total Deferred Credits	(20,013,901)	(20,027,826)	(20,009,348)	(20,000,870)	(20,050,019)	(20,041,541)	(20,034,370)	(20,025,892)	(20,017,414)	(20,008,936)	(20,000,458)	(19,991,980)	(20,441,742)	(20,051,100)	
30		Total Capital and Liabilities	(135,412,305)	(135,259,863)	(135,122,294)	(136,388,442)	(137,013,211)	(137,215,892)	(138,553,176)	(139,723,293)	(140,287,655)	(137,626,537)	(138,290,422)	(139,356,370)	(141,203,229)	(137,804,053)	

FLORIDA PUBLIC SERVICE COMMISSION

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

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

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

DOCKET NO: 000768-GU

LINE NO.		AVERAGE PER BOOKS	ADJUSTMENT	ADJUSTED AVERAGE
	<u>UTILITY PLANT</u>			
1	GAS PLANT IN SERVICE	\$ 143,756,865	\$ 3,041,377	\$ 146,798,242
2	COMMON PLANT ALLOCATED	-	665,093	665,093
3	ACQUISITION ADJUSTMENT	30,337,093	(29,188,220)	1,148,873
4	CONSTRUCTION WORK IN PROGRESS	<u>5,242,621</u>	<u>(4,093,626)</u>	<u>1,148,995</u>
5	TOTAL PLANT	<u>179,336,579</u>	<u>(29,575,376)</u>	<u>149,761,203</u>
6	<u>DEDUCTIONS</u>			
7	ACCUMULATED DEPRECIATION - UTILITY PLANT	58,563,873	(870,236)	57,693,637
8	ACCUMULATED DEPRECIATION - COMMON PLANT ALLOCATED	-	(256,399)	(256,399)
9	ACCUMULATED AMORTIZATION - ACQUISITION ADJUSTMENT	<u>10,573,358</u>	<u>(10,208,116)</u>	<u>365,242</u>
10	TOTAL DEDUCTIONS	<u>69,137,231</u>	<u>(11,334,751)</u>	<u>57,802,480</u>
11	UTILITY PLANT, NET	<u>110,199,348</u>	<u>(18,240,625)</u>	<u>91,958,723</u>
12	<u>ALLOWANCE FOR WORKING CAPITAL</u>			
13	BALANCE SHEET METHOD	(18,208,266)	20,995,036	2,786,770
14	TOTAL RATE BASE	<u>91,991,082</u>	<u>2,754,411</u>	<u>94,745,493</u>
15	NET OPERATING INCOME	<u>\$ 5,254,796</u>	<u>\$ 205,925</u>	<u>\$ 5,460,721</u>
16	RATE OF RETURN	5.71%		5.76%

SCHEDULE B-3

RATE BASE ADJUSTMENTS

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 09/30/99
WITNESS: R. CLANCY

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

DOCKET NO: 000768-GU

LINE NO.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	REVENUE REQUIREMENT
<u>GAS PLANT IN SERVICE</u>						
1	PLANT ADDITIONS	TO CORRECT GL TO PLANT BALANCE	3,041,377	-	3,041,377	n/a
2		TOTAL	3,041,377	-	3,041,377	
<u>COMMON PLANT ALLOCATED</u>						
3	COMMON PLANT	TO REMOVE COMMON PLANT ALLOCATION	(1,975,484)	(1,975,484)	-	
4	NUI ALLOCATION	TO ADD CORPORATE ALLOCATION	2,640,577	-	2,640,577	
5		TOTAL	665,093	(1,975,484)	2,640,577	
<u>ACQUISITION ADJUSTMENT</u>						
6	NUI ACQUISITION ADJUSTMENT	TO REMOVE ACQUISITION ADJ.	(29,335,430)	-	(29,335,430)	
7	VERO BEACH ACQUISITION	TO ADD ACQUISITION ADJ.	182,010	-	182,010	
8	FORT PIERCE UTILITY	TO ADJUST PAYMENT FOR LOST REVENUES	(34,800)	-	(34,800)	
9		TOTAL	(29,188,220)	-	(29,188,220)	
<u>ACCUM. DEPR. - UTILITY PLANT</u>						
10	VERO BEACH ACQUISITION	TO RECORD ACCUMULATED DEPRECIATION	182,010	-	182,010	
11	COST OF REMOVAL & DEPRECIATION	TO CORRECT GL TO PLANT BALANCE	126,926	-	126,926	
12	DEPRECIATION	TO CORRECT GL TO PLANT BALANCE	(1,179,172)	-	(1,179,172)	
13		TOTAL	(870,236)	-	(870,236)	
<u>ACCUM. DEPR. - COMMON PLANT</u>						
14	ACCUM. DEPREC. - COMMON PLANT	TO REMOVE COMMON PLANT ALLOCATION	(775,613)	(775,613)	-	
15	NUI ALLOCATION	TO ADD CORPORATE ACCUMULATED DEPRECIATION	519,214	-	519,214	
16		TOTAL	(256,399)	(775,613)	519,214	
<u>ACCUM. AMORT. - ACQ. ADJ.</u>						
17	NUI ACQUISITION ADJUSTMENT	TO REMOVE ACCUMULATED AMORTIZATION	(10,224,804)	-	(10,224,804)	
18	VERO BEACH ACQUISITION	TO RECORD YTD ACCUMULATED AMORTIZATION	12,134	-	12,134	
19	NUI ACQUISITION ADJUSTMENT	TO CORRECT AMORT POSTED TO WRONG ACCT	(1,152)	-	(1,152)	
20	FORT PIERCE UTILITY	TO CORRECT AMORT POSTED TO WRONG ACCT	1,152	-	1,152	
21	WESTERN ENERGY	TO CORRECT AMORT POSTED TO WRONG ACCT	9,114	-	9,114	
22	FORT PIERCE UTILITY	TO ADJUST PAYMENT FOR LOST REVENUES	(4,560)	-	(4,560)	
23		TOTAL	(10,208,116)	-	(10,208,116)	
<u>CONSTRUCTION WORK IN PROGRESS</u>						
24	PLANT ADDITIONS	TO CORRECT GL TO PLANT BALANCE	(4,093,626)	-	(4,093,626)	
25			-	-	-	
26		TOTAL	(4,093,626)	-	(4,093,626)	
<u>ALLOWANCE FOR WORKING CAPITAL</u>						
29	(SEE SCHEDULE B-13 FOR DETAIL)		20,995,036	(13,689,523)	34,684,559	
30	TOTAL RATE BASE ADJUSTMENTS		2,754,411	(14,889,394)	17,643,805	

SCHEDULE B-4

MONTHLY PLANT BALANCES TEST YEAR - 13 MONTHS

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 000768-GU

LINE NO.	A/C NO.	DESCRIPTION	Sea-98	Oct-98	Nov-98	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sen-99	13 MONTH AVERAGE
1	301	ORGANIZATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	302	FRANCHISES & CONSENTS	124,398	124,398	124,398	128,898	128,898	128,898	128,898	128,898	128,898	128,898	128,898	128,898	128,898	127,859
3	303	MISCELLANEOUS INTANGIBLE	25,275	25,275	25,275	25,275	25,275	25,275	25,275	25,275	25,275	25,275	25,275	25,275	25,275	25,275
4	374	LAND	72,257	72,257	72,257	72,258	72,258	72,258	72,258	72,258	72,258	60,063	60,063	60,063	60,063	68,505
5	375	STRUCTURES & IMPROVEMENTS	565,439	573,833	581,267	565,875	566,630	566,630	584,980	597,025	606,900	567,043	575,558	583,223	590,893	578,869
6	376	MAINS	83,412,255	83,592,404	83,678,311	84,984,100	85,457,625	85,830,758	86,217,517	87,169,645	87,672,921	87,840,699	87,891,408	88,230,439	88,479,701	86,189,060
8	379	M&R STATION EQUIPMENT - GATE STATION	3,990,473	4,040,088	4,041,076	4,109,002	4,113,033	4,126,326	4,211,478	4,228,845	4,247,612	4,278,285	4,292,513	4,306,520	4,330,356	4,178,124
9	380	SERVICES	31,468,866	31,599,585	31,685,626	32,122,996	32,476,845	32,573,233	32,676,988	32,778,709	32,882,038	32,962,597	33,031,474	33,123,619	33,229,581	32,508,627
10	381	METERS	7,129,043	7,128,023	7,129,737	7,124,233	7,223,827	7,237,570	7,149,350	7,233,600	7,144,128	7,181,931	7,352,736	7,427,794	7,526,059	7,229,848
11	382	METER & REGULATOR INSTALLATIONS	2,588,703	2,597,408	2,592,186	2,596,003	2,588,679	2,582,157	2,583,410	2,583,351	2,585,633	2,583,016	2,585,518	2,591,332	2,588,919	2,588,178
12	383	HOUSE REGULATORS	2,162,910	2,162,540	2,161,345	2,154,935	2,151,139	2,143,964	2,113,472	2,090,230	2,069,643	2,067,630	2,064,876	2,062,887	2,062,874	2,112,957
13	384	HOUSE REGULATORS - INSTALLATION	1,093,154	1,097,512	1,095,517	1,097,490	1,097,490	1,097,490	1,097,490	1,097,490	1,097,490	1,097,490	1,097,490	1,097,490	1,097,490	1,097,006
14	385	INDUSTRIAL M&R STATION EQUIP	2,093,783	2,128,209	2,164,072	2,201,872	2,217,552	2,240,752	2,263,154	2,291,916	2,314,550	2,349,504	2,376,079	2,392,918	2,402,468	2,264,371
15	386	OTHER PROP ON CUSTOMER PREMISES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	387	OTHER EQUIPMENT	158,309	158,309	158,309	158,309	158,309	158,309	158,309	158,309	158,309	158,309	158,309	158,309	158,309	158,309
17	389	LAND & LAND RIGHTS	167,111	167,111	167,111	333,111	333,111	333,111	333,111	333,111	333,111	333,111	333,111	333,111	333,111	294,803
18	390	STRUCTURES & IMPROVEMENTS	1,294,717	1,318,618	1,328,858	2,219,749	2,219,749	2,239,775	2,239,775	2,240,606	2,240,606	2,240,606	2,240,606	2,240,606	2,240,606	2,023,452
19	391	OFFICE FURNITURE & EQUIPMENT	2,732,836	2,734,986	2,736,666	3,135,348	3,394,849	3,397,607	3,399,857	3,430,436	3,437,497	3,443,390	3,489,905	3,538,788	4,987,909	3,373,852
20	392	TRANSPORTATION EQUIPMENT	851,778	851,778	851,778	439,245	440,555	440,555	440,555	442,430	442,430	442,430	442,430	442,430	454,836	537,172
21	393	STORES EQUIPMENT	30,522	30,522	30,522	11,456	11,456	11,456	11,456	11,456	11,456	11,456	11,456	11,456	11,456	15,855
22	394	TOOLS, SHOP, GARAGE EQUIPMENT	728,990	751,996	786,630	328,661	351,682	351,682	370,677	379,475	383,152	383,152	460,844	488,339	491,818	481,315
23	395	LABORATORY EQUIPMENT	82,941	82,941	82,941	23,017	23,017	23,017	23,017	23,017	23,017	23,017	23,017	23,017	23,017	36,846
25	397	COMMUNICATION EQUIPMENT	495,169	495,169	852,982	901,392	900,664	916,689	916,689	916,689	917,728	917,728	917,728	917,728	917,728	844,930
26	398	MISCELLANEOUS EQUIPMENT	41,125	41,125	41,125	32,576	33,321	33,321	33,321	33,321	33,321	33,321	33,321	33,321	38,562	35,468
27	399	MISCELLANEOUS TANGIBLE PROPERTY	-	-	-	35,828	35,828	35,828	35,828	35,828	35,828	35,828	35,828	35,828	35,828	27,560
28		UTILITY PLANT IN SERVICE	141,310,051	141,774,084	142,387,988	144,801,626	146,021,791	146,566,659	147,086,863	148,301,920	148,863,799	149,164,778	149,628,441	150,253,390	152,215,752	146,798,242
29			-	-	-	-	-	-	-	-	-	-	-	-	-	
30		TOTAL UTILITY PLANT	\$ 141,310,051	\$ 141,774,084	\$ 142,387,988	\$ 144,801,626	\$ 146,021,791	\$ 146,566,659	\$ 147,086,863	\$ 148,301,920	\$ 148,863,799	\$ 149,164,778	\$ 149,628,441	\$ 150,253,390	\$ 152,215,752	\$ 148,798,242
31		UTILITY PLANT PER BALANCE SHEET	\$ 135,279,568	\$ 135,279,568	\$ 135,279,568	\$ 145,823,606	\$ 145,823,606	\$ 145,823,606	\$ 145,823,606	\$ 145,823,606	\$ 145,823,606	\$ 145,823,606	\$ 145,823,606	\$ 145,823,606	\$ 150,588,087	\$ 143,756,865
32		RECONCILING ITEMS	\$ 6,030,483	\$ 6,494,516	\$ 7,108,420	\$ (1,021,980)	\$ 198,185	\$ 743,053	\$ 1,263,257	\$ 2,478,314	\$ 3,040,193	\$ 3,341,172	\$ 3,804,835	\$ 4,429,784	\$ 1,627,665	\$ 3,041,377

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/99
WITNESS: R. F. WALL

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 000768-GU

LINE NO.	A/C NO.	DESCRIPTION	Sep-98	Oct-98	Nov-98	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	13 MONTH AVERAGE
1	301	ORGANIZATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	302	FRANCHISES & CONSENTS	124,398	124,398	124,398	128,898	128,898	128,898	128,898	128,898	128,898	128,898	128,898	128,898	128,898	127,859
3	303	MISCELLANEOUS INTANGIBLE PLANT	25,275	25,275	25,275	25,275	25,275	25,275	25,275	25,275	25,275	25,275	25,275	25,275	25,275	25,275
4	374	LAND	72,257	72,257	72,257	72,258	72,258	72,258	72,258	72,258	72,258	60,063	60,063	60,063	60,063	68,505
5	375	STRUCTURES & IMPROVEMENTS	565,439	573,833	581,267	565,875	566,630	566,630	584,980	597,025	606,900	567,043	575,558	583,223	590,893	578,869
6	387	OTHER EQUIPMENT	158,309	158,309	158,309	158,309	158,309	158,309	158,309	158,309	158,309	158,309	158,309	158,309	158,309	158,309
7	389	LAND	167,111	167,111	167,111	333,111	333,111	333,111	333,111	333,111	333,111	333,111	333,111	333,111	333,111	294,803
8	390	STRUCTURES & IMPROVEMENTS	1,294,717	1,318,618	1,328,858	2,219,749	2,219,749	2,239,775	2,239,775	2,240,606	2,240,606	2,240,606	2,240,606	2,240,606	2,240,606	2,023,452
9	391	OFFICE FURNITURE & EQUIPMENT	2,603,826	2,605,976	2,607,656	3,006,338	3,265,839	3,268,597	3,270,847	3,301,426	3,308,487	3,314,380	3,360,895	3,409,778	3,460,190	3,137,249
10	392	TRANSPORTATION EQUIPMENT	851,778	851,778	851,778	439,245	440,555	440,555	440,555	442,430	442,430	442,430	442,430	442,430	442,430	537,172
11	393	STORES EQUIPMENT	30,522	30,522	30,522	11,456	11,456	11,456	11,456	11,456	11,456	11,456	11,456	11,456	11,456	15,855
12	394	TOOL, SHOP, & GARAGE EQUIPMENT	728,990	751,996	786,630	328,661	351,682	351,682	370,677	379,475	383,152	383,152	460,844	488,339	491,816	481,315
13	395	LABORATORY EQUIPMENT	82,941	82,941	82,941	23,017	23,017	23,017	23,017	23,017	23,017	23,017	23,017	23,017	23,017	36,846
14	397	COMMUNICATION EQUIPMENT	495,169	495,169	852,982	901,392	900,664	916,689	916,689	916,689	917,728	917,728	917,728	917,728	917,728	844,930
15	398	MISCELLANEOUS TANGIBLE PROPERTY	41,125	41,125	41,125	32,576	33,321	33,321	33,321	33,321	33,321	33,321	33,321	33,321	38,562	35,468
16	399	MISCELLANEOUS TANGIBLE PROPERTY	-	-	-	35,828	35,828	35,828	35,828	35,828	35,828	35,828	35,828	35,828	35,828	27,560
17		TOTAL	7,241,855	7,299,306	7,711,107	8,281,986	8,566,590	8,605,401	8,644,995	8,699,124	8,720,775	8,674,616	8,807,338	8,891,382	8,970,566	8,393,466

LINE NO.	A/C NO.	DESCRIPTION	13 MONTH AVERAGE	NON-UTILITY %	13 MTH AVG NON-UTILITY	METHOD OF ALLOCATION
18	301	ORGANIZATION	-	n/a	-	n/a
19	302	FRANCHISES & CONSENTS	127,859	0.00%	-	n/a
20	303	MISCELLANEOUS INTANGIBLE PLANT	25,275	17.00%	4,297	933 & 955 usage
21	374	LAND	68,505	36.68%	25,129	square footage and use
22	375	STRUCTURES & IMPROVEMENTS	578,869	31.79%	184,044	square footage and use
23	387	OTHER EQUIPMENT	158,309	0.00%	-	regulated
24	389	LAND	294,803	35.59%	104,921	square footage and use
25	390	STRUCTURES & IMPROVEMENTS	2,023,452	20.17%	408,070	square footage and use
26	391	OFFICE FURNITURE & EQUIPMENT	3,137,249	31.00%	972,547	weighted average of structures
27	392	TRANSPORTATION EQUIPMENT	537,172	13.00%	69,832	three factor
28	393	STORES EQUIPMENT	15,855	13.00%	2,061	three factor
29	394	TOOL, SHOP, & GARAGE EQUIPMENT	481,315	13.00%	62,571	three factor
30	395	LABORATORY EQUIPMENT	36,846	0.00%	-	regulated
31	397	COMMUNICATION EQUIPMENT	844,930	13.00%	109,841	three factor
32	398	MISCELLANEOUS TANGIBLE PROPERTY	35,468	13.00%	4,611	three factor
33	399	MISCELLANEOUS TANGIBLE PROPERTY	27,560	100.00%	27,560	non regulated
34		TOTAL	8,393,466		1,975,484	

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/99
WITNESS: R. F. WALL

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 000768-GU

LINE NO.	A/C NO.	Land & Land Rights	13-MONTH AVERAGE							
			PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION				
			UTILITY	NONUTILITY	TOTAL	UTILITY	NONUTILITY	TOTAL		
1	374	Medley Facility	-	-	-	-	-	-	-	-
2	374	Titusville Gate	6,613	16,589	23,202	-	-	-	-	-
3	374	Treasure Coast Gate	12,314	-	12,314	-	-	-	-	-
4	374	Propane Sales	-	8,443	8,443	-	-	-	-	-
5	374	West Miami Gate	7,300	-	7,300	-	-	-	-	-
6	374	Opa Locka Gate	6,000	-	6,000	-	-	-	-	-
7	374	SW Gate	5,259	-	5,259	-	-	-	-	-
8	374	Rockledge Office	213	87	300	-	-	-	-	-
9	374	Ravenwood North	-	10	10	-	-	-	-	-
10	374	Miscellaneous Easements	5,677	-	5,677	-	-	-	-	-
11	374	TOTAL	43,376	25,129	68,505					
		<u>Structures & Improvements</u>								
12	375	Medley Facility Mueller Office Improvements	-	40,730	40,730	-	4,549	4,549	-	-
13	375	Medley Balance	-	3,384	3,384	-	(49,142)	(49,142)	-	-
14	375	Propane Sales	-	38,175	38,175	-	29,665	29,665	-	-
15	375	Rockledge - Office	4,064	1,660	5,724	4,841	1,977	6,818	-	-
16	375	Titusville Gate	4,646	6,338	10,984	1,285	1,754	3,039	-	-
17	375	SE Hialeah Gate	605	-	605	320	-	320	-	-
18	375	Hialeah #933 Building	385,510	90,428	475,938	150,482	35,298	185,780	-	-
19	375	Items to be Reclassed	-	2,926	2,926	-	33	33	-	-
20	375	Items to be Expensed	-	403	403	-	1	1	-	-
21	375	TOTAL	394,825	184,044	578,869	156,928	24,135	181,063		

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/99
WITNESS: R. F. WALL

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 000768-GU

LINE NO.	A/C NO.	Land & Land Rights	13-MONTH AVERAGE					
			PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION		
			UTILITY	NONUTILITY	TOTAL	UTILITY	NONUTILITY	TOTAL
1	389	Rockledge - Office	57,294	23,402	80,696			
2	389	Rockledge Rented Improvements	-	9,000	9,000			
3	389	Rockledge Proposed Parking Lot	-	43,415	43,415			
4	389	Hialeah General Office	132,587	29,105	161,692			
5	389	TOTAL	189,881	104,922	294,803			
		<u>Structures & Improvements</u>						
6	390	Hialeah #955	932,200	190,932	1,123,132	419,702	85,963	505,665
7	390	Hialeah #933	185,854	43,596	229,450	5,596	1,313	6,909
8	390	Medley meter shop	-	-	-	-	(11,985)	(11,985)
9	390	1001 Office	171,637	25,647	197,284	11,713	1,750	13,463
10	390	Rockledge Office	229,432	93,711	323,143	81,051	33,106	114,157
11	390	Titusville Gate	3,184	4,396	7,580	323	446	769
12	390	Treasure Coast Sign	2,772	-	2,772	311	-	311
13	390	Melbourne Antenna Site	-	1,325	1,325	-	135	135
14	390	74 Street Warehouse	90,303	22,576	112,879	1,202	301	1,503
15	390	Items to be Reclassed	-	13,614	13,614	-	90	90
16	390	Items to be Expensed	-	12,272	12,272	-	122	122
17	390	TOTAL	1,615,382	408,069	2,023,451	519,898	111,241	631,139

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-5 p.1

FLORIDA PUBLIC SERVICE COMMISSION

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

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

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

DOCKET NO: 000768-GU

LINE
NO.

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

4. Was the property purchased from a related party?

- 1 A. Various LP underground gas systems
- 2 B. Acquisition of City Gas by NUI Corporation
- 3 C. Miller Gas - natural gas distribution system
- 4 D. Fort Pierce Utilities
- 5 E. Western Energy
- 6 F. Consolidated Gas
- 7 G. Fort Pierce Utilities - 1996 rate case
- 8 H. GDU

- A. No
- B. No
- C. No
- D. No
- E. No
- F. No
- G. No
- H. No

2. Date of acquisition.

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

- 9 A. 1959-1962
- 10 B. 7/31/88
- 11 C. 2/19/91
- 12 D. 11/21/94
- 13 E. 1/93
- 14 F. 2/19/91
- 15 G. 11/21/94
- 16 H. 3/98

- A. Yes
- B. No
- C. Yes
- D. No
- E. Yes
- F. Yes
- G. Yes
- H. No

3. Amount of acquisition adjustment.

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

- 17 A. \$351,622
- 18 B. \$29,335,430
- 19 C. \$(221,067), a negative adjustment
- 20 D. \$34,800
- 21 E. \$47,407
- 22 F. \$203,596
- 23 G. \$(47,822), a negative adjustment
- 24 H. \$745,001

- A. Docket No. 6001-GU Order No. 4064
- B. N/A
- C. Order No. PSC-94-1570
- D. N/A
- E. Docket No. 960502-GU Order No. PSC-96-1404-FOF-GU
- F. Docket No. 960502-GU Order No. PSC-96-1404-FOF-GU
- G. Docket No. 960502-GU Order No. PSC-96-1404-FOF-GU
- H. N/A

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO: 000768-GU

LINE NO.

7. PROVIDE THE FOLLOWING INFORMATION FOR EACH ACQUISITION ADJUSTMENT.

LINE NO.	ACQUISITION ADJUSTMENT	YEAR MONTH	MONTH												13 MO. AVG / 12 MO. TOTAL						
			Sep-98	Oct-98	Nov-98	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99		Sep-99					
1	A. ACQUISITION ADJUSTMENT	1959 - 1962	\$ 351,622	\$ 351,622	\$ 351,622	\$ 351,622	\$ 351,622	\$ 351,622	\$ 351,622	\$ 351,622	\$ 351,622	\$ 351,622	\$ 351,622	\$ 351,622	\$ 351,622	\$ 351,622	\$ 351,622	\$ 351,622	\$ 351,622		
2	ACCUMULATED AMORTIZATION		\$ 351,622	\$ 351,622	\$ 351,622	\$ 351,622	\$ 351,622	\$ 351,622	\$ 351,622	\$ 351,622	\$ 351,622	\$ 351,622	\$ 351,622	\$ 351,622	\$ 351,622	\$ 351,622	\$ 351,622	\$ 351,622	\$ 351,622		
3	MONTHLY AMORTIZATION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
4	B. ACQUISITION ADJUSTMENT	7/31/88	\$ 29,335,430	\$ 29,335,430	\$ 29,335,430	\$ 29,335,430	\$ 29,335,430	\$ 29,335,430	\$ 29,335,430	\$ 29,335,430	\$ 29,335,430	\$ 29,335,430	\$ 29,335,430	\$ 29,335,430	\$ 29,335,430	\$ 29,335,430	\$ 29,335,430	\$ 29,335,430	\$ 29,335,430		
5	ACCUMULATED AMORTIZATION*		\$ 9,732,258	\$ 9,814,445	\$ 9,896,632	\$ 9,978,819	\$ 10,061,006	\$ 10,143,193	\$ 10,225,380	\$ 10,307,567	\$ 10,389,754	\$ 10,471,941	\$ 10,554,128	\$ 10,636,315	\$ 10,718,502	\$ 10,800,689	\$ 10,882,876	\$ 10,965,063	\$ 11,047,250	\$ 11,129,437	
6	MONTHLY AMORTIZATION		\$ 82,091	\$ 82,091	\$ 82,091	\$ 82,091	\$ 82,091	\$ 82,091	\$ 82,091	\$ 82,091	\$ 82,091	\$ 82,091	\$ 82,091	\$ 82,091	\$ 82,091	\$ 82,091	\$ 82,091	\$ 82,091	\$ 82,091	\$ 82,091	
7	C. ACQUISITION ADJUSTMENT	2/19/91	\$ (221,067)	\$ (221,067)	\$ (221,067)	\$ (221,067)	\$ (221,067)	\$ (221,067)	\$ (221,067)	\$ (221,067)	\$ (221,067)	\$ (221,067)	\$ (221,067)	\$ (221,067)	\$ (221,067)	\$ (221,067)	\$ (221,067)	\$ (221,067)	\$ (221,067)	\$ (221,067)	
8	ACCUMULATED AMORTIZATION		\$ (51,101)	\$ (51,715)	\$ (52,329)	\$ (52,943)	\$ (53,557)	\$ (54,171)	\$ (54,785)	\$ (55,399)	\$ (56,013)	\$ (56,627)	\$ (57,241)	\$ (57,855)	\$ (58,469)	\$ (59,083)	\$ (59,697)	\$ (60,311)	\$ (60,925)	\$ (61,539)	
9	MONTHLY AMORTIZATION		\$ (614)	\$ (614)	\$ (614)	\$ (614)	\$ (614)	\$ (614)	\$ (614)	\$ (614)	\$ (614)	\$ (614)	\$ (614)	\$ (614)	\$ (614)	\$ (614)	\$ (614)	\$ (614)	\$ (614)	\$ (614)	
10	D. ACQUISITION ADJUSTMENT	11/21/94	\$ 34,800	\$ 34,800	\$ 34,800	\$ 34,800	\$ 34,800	\$ 34,800	\$ 34,800	\$ 34,800	\$ 34,800	\$ 34,800	\$ 34,800	\$ 34,800	\$ 34,800	\$ 34,800	\$ 34,800	\$ 34,800	\$ 34,800	\$ 34,800	
11	ACCUMULATED AMORTIZATION*		\$ 3,984	\$ 3,984	\$ 3,984	\$ 3,984	\$ 3,984	\$ 3,984	\$ 3,984	\$ 3,984	\$ 3,984	\$ 3,984	\$ 3,984	\$ 3,984	\$ 3,984	\$ 3,984	\$ 3,984	\$ 3,984	\$ 3,984	\$ 3,984	
12	MONTHLY AMORTIZATION		\$ 96	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96	
13	E. ACQUISITION ADJUSTMENT	01/01/1993	\$ 47,407	\$ 47,407	\$ 47,407	\$ 47,407	\$ 47,407	\$ 47,407	\$ 47,407	\$ 47,407	\$ 47,407	\$ 47,407	\$ 47,407	\$ 47,407	\$ 47,407	\$ 47,407	\$ 47,407	\$ 47,407	\$ 47,407	\$ 47,407	
14	ACCUMULATED AMORTIZATION**		\$ (2,125)	\$ (2,024)	\$ (1,923)	\$ (1,822)	\$ (1,721)	\$ (1,620)	\$ (1,519)	\$ (1,418)	\$ (1,317)	\$ (1,216)	\$ (1,115)	\$ (1,014)	\$ (913)	\$ (812)	\$ (711)	\$ (610)	\$ (509)	\$ (408)	
15	MONTHLY AMORTIZATION		\$ 101	\$ 101	\$ 101	\$ 101	\$ 101	\$ 101	\$ 101	\$ 101	\$ 101	\$ 101	\$ 101	\$ 101	\$ 101	\$ 101	\$ 101	\$ 101	\$ 101	\$ 101	
16	F. ACQUISITION ADJUSTMENT	02/19/1991	\$ 203,596	\$ 203,596	\$ 203,596	\$ 203,596	\$ 203,596	\$ 203,596	\$ 203,596	\$ 203,596	\$ 203,596	\$ 203,596	\$ 203,596	\$ 203,596	\$ 203,596	\$ 203,596	\$ 203,596	\$ 203,596	\$ 203,596	\$ 203,596	
17	ACCUMULATED AMORTIZATION		\$ 42,182	\$ 42,641	\$ 43,100	\$ 43,559	\$ 44,018	\$ 44,477	\$ 44,936	\$ 45,395	\$ 45,854	\$ 46,313	\$ 46,772	\$ 47,231	\$ 47,690	\$ 48,149	\$ 48,608	\$ 49,067	\$ 49,526	\$ 49,985	
18	MONTHLY AMORTIZATION		\$ 459	\$ 459	\$ 459	\$ 459	\$ 459	\$ 459	\$ 459	\$ 459	\$ 459	\$ 459	\$ 459	\$ 459	\$ 459	\$ 459	\$ 459	\$ 459	\$ 459	\$ 459	
19	G. ACQUISITION ADJUSTMENT	11/21/1994	\$ (47,822)	\$ (47,822)	\$ (47,822)	\$ (47,822)	\$ (47,822)	\$ (47,822)	\$ (47,822)	\$ (47,822)	\$ (47,822)	\$ (47,822)	\$ (47,822)	\$ (47,822)	\$ (47,822)	\$ (47,822)	\$ (47,822)	\$ (47,822)	\$ (47,822)	\$ (47,822)	
20	ACCUMULATED AMORTIZATION		\$ (4,912)	\$ (5,014)	\$ (5,116)	\$ (5,218)	\$ (5,320)	\$ (5,422)	\$ (5,524)	\$ (5,626)	\$ (5,728)	\$ (5,830)	\$ (5,932)	\$ (6,034)	\$ (6,136)	\$ (6,238)	\$ (6,340)	\$ (6,442)	\$ (6,544)	\$ (6,646)	
21	MONTHLY AMORTIZATION		\$ (102)	\$ (102)	\$ (102)	\$ (102)	\$ (102)	\$ (102)	\$ (102)	\$ (102)	\$ (102)	\$ (102)	\$ (102)	\$ (102)	\$ (102)	\$ (102)	\$ (102)	\$ (102)	\$ (102)	\$ (102)	
22	H. ACQUISITION ADJUSTMENT	03/01/1998	\$ -	\$ -	\$ -	\$ 853,977	\$ 853,977	\$ 853,977	\$ 853,977	\$ 853,977	\$ 853,977	\$ 791,926	\$ 791,926	\$ 791,926	\$ 791,926	\$ 791,926	\$ 791,926	\$ 791,926	\$ 791,926	\$ 791,926	
23	ACCUMULATED AMORTIZATION		\$ -	\$ -	\$ -	\$ -	\$ 4,801	\$ 7,173	\$ 9,545	\$ 11,917	\$ 14,289	\$ 16,661	\$ 19,033	\$ 21,405	\$ 23,777	\$ 26,149	\$ 28,521	\$ 30,893	\$ 33,265	\$ 35,637	
24	MONTHLY AMORTIZATION		\$ -	\$ -	\$ -	\$ -	\$ 4,801	\$ 2,372	\$ 2,372	\$ 2,372	\$ 2,372	\$ 815	\$ 2,122	\$ 2,122	\$ 2,122	\$ 2,122	\$ 2,122	\$ 2,122	\$ 2,122	\$ 2,122	
25	TOTAL:																				
	ACQUISITION ADJUSTMENT		\$ 29,703,966	\$ 29,703,966	\$ 29,703,966	\$ 30,557,943	\$ 30,557,943	\$ 30,557,943	\$ 30,557,943	\$ 30,557,943	\$ 30,557,943	\$ 30,495,892	\$ 30,495,892	\$ 30,495,892	\$ 30,495,892	\$ 30,495,892	\$ 30,495,892	\$ 30,495,892	\$ 30,495,892	\$ 30,495,892	
	ACCUMULATED AMORTIZATION		\$ 10,071,908	\$ 10,153,939	\$ 10,235,970	\$ 10,318,001	\$ 10,400,033	\$ 10,482,064	\$ 10,564,095	\$ 10,646,126	\$ 10,728,157	\$ 10,810,188	\$ 10,892,219	\$ 10,974,250	\$ 11,056,281	\$ 11,138,312	\$ 11,220,343	\$ 11,302,374	\$ 11,384,405	\$ 11,466,436	\$ 11,548,467
	MONTHLY AMORTIZATION		\$ 82,031	\$ 82,031	\$ 82,031	\$ 86,832	\$ 86,832	\$ 86,832	\$ 86,832	\$ 86,832	\$ 86,832	\$ 82,846	\$ 82,846	\$ 82,846	\$ 82,846	\$ 82,846	\$ 82,846	\$ 82,846	\$ 82,846	\$ 82,846	

* This schedule reflects that the monthly amortization expense for Fort Pierce Utility (\$96) was recorded as NUI Acquisition amortization expense in error in 1997 and 1999. A correcting entry for \$1,152 was recorded in FY 2000.
 ** Also, Western Energy amortization entry was recorded incorrectly in December 1996. A correcting entry for \$9,114 will be recorded in FY 2000.

SCHEDULE B-7

PROPERTY HELD FOR FUTURE USE-13 MONTH AVERAGE

PAGE 1 OF 2

FLORIDA PUBLIC SERVICE COMMISSION

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

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

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

DOCKET NO: 000768-GU

LINE NO.	ACCT. NO.	DESCRIPTION	Sep-98	Oct-98	Nov-98	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	13 MONTH AVERAGE
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None

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE DETAILS FOR PROPERTY HELD FOR FUTURE USE

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/99
WITNESS: R. CLANCY

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

DOCKET NO: 000768-GU

LINE NO.	DESCRIPTION	DATE OF ACQUISITION	REASON FOR PURCHASE	EXPENDITURES AS OF THE END OF THE HISTORIC BASE YEAR
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None

DATE CONSTRUCTION IS TO COMMENCE	DATE TO BE PLACED IN SERVICE	INDICATE CURRENT USE	ITEMS INCLUDED IN RATE BASE
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FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/99
 WITNESS: R. F. WALL

COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO: 000768-GU

LINE NO.	DESCRIPTION	Sep-98	Oct-98	Nov-98	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	13 MONTH AVERAGE
AFUDC CHARGED DESCRIPTION*															
1	NONE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	TOTAL - A.F.U.D.C. CHARGED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AFUDC NOT CHARGED DESCRIPTION*															
3	Distribution Plant	\$ 955,331	\$ 764,364	\$ 826,412	\$ 1,040,113	\$ 310,614	\$ 314,956	\$ 461,594	\$ 631,435	\$ 875,014	\$ 931,210	\$ 1,018,574	\$ 1,300,492	\$ 577,278	\$ 769,799
4	Total General Plant	\$ 1,242,513	\$ 1,264,964	\$ 1,311,231	\$ 30,898	\$ 34,782	\$ 33,280	\$ 33,420	\$ 36,727	\$ 82,746	\$ 84,694	\$ 43,183	\$ 45,615	\$ 685,470	\$ 379,194
5	TOTAL C.W.I.P.	\$ 2,197,843	\$ 2,029,328	\$ 2,137,643	\$ 1,071,011	\$ 345,396	\$ 348,236	\$ 495,014	\$ 668,163	\$ 957,760	\$ 1,015,904	\$ 1,061,757	\$ 1,346,107	\$ 1,262,748	\$ 1,148,993
6	TOTAL C.W.I.P. PER GL	\$ 8,228,326	\$ 8,523,844	\$ 9,246,063	\$ 1,011,057	\$ 1,549,036	\$ 2,147,377	\$ 2,986,147	\$ 4,478,114	\$ 5,498,534	\$ 5,952,377	\$ 6,502,880	\$ 7,446,096	\$ 4,584,224	\$ 5,242,621
7	DIFFERENCE	\$(6,030,483)	\$(6,494,516)	\$(7,108,420)	\$ 59,954	\$(1,203,640)	\$(1,799,141)	\$(2,491,133)	\$(3,809,952)	\$(4,540,774)	\$(4,938,473)	\$(5,441,123)	\$(6,099,989)	\$(3,321,476)	\$(4,093,628)

DESCRIPTION OF COMPANY'S POLICY OF CHARGING A.F.U.D.C.: Effective January 1, 1989 the company no longer capitalizes AFUDC as no significant construction would be eligible for application of AFUDC pursuant to FPSC rule 25-7.0141.

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

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

DEPRECIATION RESERVE BALANCES

SCHEDULE B-9

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 000768-GU

LINE NO.	A/C NO.	DESCRIPTION	SEP-98	OCT-98	NOV-98	DEC-98	JAN-99	FEB-99	MAR-99	APR-99	MAY-99	JUN-99	JUL-99	AUG-99	SEP-99	13 MONTH AVERAGE
1	375	STRUCTURES & IMPROVEMENTS	171,575	172,572	173,583	174,401	175,628	176,856	178,104	179,385	180,689	190,883	192,121	193,376	194,549	181,063
2	376	MAINS	31,780,299	31,971,442	32,170,285	33,178,231	33,384,487	33,591,092	33,796,916	33,989,243	34,193,827	34,405,291	34,616,665	34,830,187	35,043,329	33,611,638
3	378	MEAS & REG STATION EQUIP-GEN														
4	379	MEAS & REG STAT EQ-CITY GATE	704,783	716,829	728,951	741,176	753,168	765,185	777,345	789,656	802,019	814,454	826,954	839,496	852,093	777,854
5	380	SERVICES	12,945,821	12,988,037	13,075,408	13,482,449	13,613,177	13,723,621	13,821,978	13,909,024	13,993,052	14,115,092	14,212,682	14,303,155	14,429,347	13,739,450
6	381	METERS	3,037,046	3,062,166	3,085,367	3,098,905	3,112,158	3,117,544	3,052,430	3,010,234	2,929,641	2,946,061	2,962,189	2,981,476	3,006,352	3,030,890
7	382	METER INSTALLATIONS	1,065,793	1,070,279	1,068,646	1,072,416	1,062,815	1,052,587	1,042,640	1,043,562	1,042,665	1,044,800	1,046,096	1,050,131	1,051,881	1,054,947
8	383	HOUSE REGULATORS	931,302	937,439	942,738	942,201	945,547	945,479	922,048	905,769	892,087	896,969	901,074	905,860	912,694	921,631
9	384	HOUSE REGULATORS INSTALL.	347,196	349,386	349,070	350,688	353,615	356,543	359,470	362,397	365,324	368,251	371,178	374,105	377,032	360,327
10	385	INDUSTRIAL M&R STAT. EQUIP.	516,440	522,632	525,324	529,355	532,781	535,981	542,117	549,224	555,558	561,907	568,072	574,513	580,989	545,761
11	386	OTHER PROP ON CUST PREMISES														
13	387	OTHER EQUIPMENT	144,629	145,170	145,711	146,252	146,687	147,123	147,558	147,993	148,429	148,864	149,299	149,735	150,170	147,509
14	390	STRUCTURES & IMPROVEMENTS	701,569	703,638	705,733	588,442	593,065	597,710	602,375	607,042	611,709	616,376	621,043	625,710	630,378	631,138
15	391	OFFICE FURN & EQUIPMENT	1,557,707	1,583,570	1,609,458	1,594,447	1,627,168	1,661,672	1,696,212	1,730,929	1,765,842	1,800,811	1,836,127	1,872,107	1,908,786	1,711,140
16	392	TRANSPORTATION	643,881	647,075	650,269	261,468	263,511	266,558	269,605	272,659	275,720	278,780	281,840	284,900	290,004	360,482
17	393	STORES EQUIPMENT	20,566	20,685	20,805	8,661	8,699	8,738	8,776	8,814	8,852	8,890	8,929	8,967	9,005	11,568
18	394	TOOLS, SHOP, GARAGE EQUIP	395,568	399,455	403,494	57,599	59,527	61,520	63,567	65,693	67,853	70,025	72,416	75,106	77,883	143,824
19	395	LABORATORY EQUIPMENT	60,142	60,460	60,778	1,172	1,354	1,536	1,719	1,901	2,083	2,265	2,448	2,630	2,812	15,485
20	397	COMMUNICATION EQUIPMENT	239,593	242,399	246,219	274,757	280,990	287,275	293,616	299,957	306,301	312,649	318,997	325,345	331,693	289,215
21	398	MISC EQUIPMENT	(45,490)	(45,270)	(45,051)	(55,848)	(55,670)	(55,490)	(55,309)	(55,129)	(54,948)	(54,768)	(54,587)	(54,407)	(54,212)	(52,783)
22		OTHER	213,025	214,299	214,143	0	6,286	40,063	55,839	118,199	152,394	177,177	207,142	238,921	245,255	144,831
23		DEPR. RESERVE DEFICIENCY														
24		DEPRECIATION RESERVE	55,431,507	55,762,264	56,130,931	56,446,773	56,864,993	57,281,593	57,577,006	57,936,550	58,239,096	58,704,777	59,140,684	59,581,313	60,040,119	57,625,970
25	108.2	R.W.I.P	(978,075)	(1,034,123)	(1,049,318)		(7,607)	(41,079)	(58,022)	(127,764)	(163,144)	(177,979)	(206,757)	(242,391)	(245,841)	(333,238)
26	108	TOTAL DEPRECIATION RESERVE	54,453,432	54,728,141	55,081,613	56,446,773	56,857,386	57,240,514	57,518,984	57,808,786	58,075,952	58,526,798	58,933,927	59,338,922	59,794,278	57,292,731
27		TOTAL RESERVE PER BS	55,527,228	55,817,256	56,344,865	57,293,624	57,730,199	58,142,169	58,559,194	58,937,205	59,345,408	59,979,726	60,397,571	60,804,024	61,146,284	58,471,904
28		DIFFERENCE	(1,073,796)	(1,189,115)	(1,263,252)	(846,851)	(872,813)	(901,655)	(1,050,210)	(1,128,419)	(1,269,456)	(1,452,928)	(1,463,644)	(1,465,102)	(1,352,006)	(1,179,173)

RECAP SCHEDULES: B-1 B-3 p. 1

SUPPORTING SCHEDULES:

SCHEDULE B-10

AMORTIZATION / RECOVERY RESERVE BALANCES

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NC 000768-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/99
 WITNESS: R. CLANCY

LINE NO.	A/C NO.	DESCRIPTION	Sep-98	Oct-98	Nov-98	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	13 MONTH AVERAGE
1	301	ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	302	FRANCHISES & CONSENTS	78,499	78,686	78,873	79,060	79,247	79,434	79,621	79,808	79,995	80,182	80,369	80,556	80,743	79,621
3	303	MISC. INTANGIBLE PLANT	<u>11,844</u>	<u>11,928</u>	<u>12,012</u>	<u>12,096</u>	<u>12,180</u>	<u>12,264</u>	<u>12,348</u>	<u>12,432</u>	<u>12,516</u>	<u>12,600</u>	<u>12,684</u>	<u>12,768</u>	<u>12,852</u>	<u>12,348</u>
4		TOTAL	<u>90,343</u>	<u>90,614</u>	<u>90,885</u>	<u>91,156</u>	<u>91,427</u>	<u>91,698</u>	<u>91,969</u>	<u>92,240</u>	<u>92,511</u>	<u>92,782</u>	<u>93,053</u>	<u>93,324</u>	<u>93,595</u>	<u>91,969</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 09/30/99
WITNESS: R. F. WALL

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 000768-GU

LINE NO.	A/C NO.	DESCRIPTION	SEP-98	OCT-98	NOV-98	DEC-98	JAN-99	FEB-99	MAR-99	APR-99	MAY-99	JUN-99	JUL-99	AUG-99	SEP-99	13 MONTH AVERAGE
1	375	STRUCTURES & IMPROVEMENTS	171,575	172,572	173,583	174,401	175,628	176,856	178,104	179,385	180,689	190,883	192,121	193,376	194,649	181,063
2	387	OTHER EQUIPMENT	144,629	145,170	145,711	146,252	146,687	147,123	147,558	147,993	148,429	148,864	149,299	149,735	150,170	147,509
4	390	STRUCTURES & IMPROVEMENTS	701,569	703,638	705,733	588,442	593,065	597,710	602,375	607,042	611,709	616,376	621,043	625,710	630,378	631,138
5	391	OFFICE FURNITURE & EQUIPMENT	1,557,707	1,583,570	1,609,458	1,594,447	1,627,168	1,661,672	1,696,212	1,730,929	1,765,842	1,800,811	1,836,127	1,872,107	1,908,766	1,711,140
6	392	TRANSPORTATION EQUIPMENT	643,881	647,075	650,269	261,468	263,511	266,558	269,605	272,659	275,720	278,780	281,840	284,900	290,004	360,482
7	393	STORES EQUIPMENT	20,566	20,685	20,805	8,661	8,699	8,738	8,776	8,814	8,852	8,890	8,929	8,967	9,005	11,568
8	394	TOOL, SHOP, & GARAGE EQUIP	396,568	399,455	403,494	57,599	59,527	61,520	63,567	65,693	67,853	70,025	72,416	75,106	77,883	143,824
9	395	LABORATORY EQUIPMENT	60,142	60,460	60,778	1,172	1,354	1,536	1,719	1,901	2,083	2,265	2,448	2,630	2,812	15,485
11	397	COMMUNICATION EQUIPMENT	239,593	242,399	246,219	274,757	280,990	287,275	293,616	299,957	306,301	312,649	318,997	325,345	331,693	289,215
12	398	MISCELLANEOUS EQUIPMENT	(45,490)	(45,270)	(45,051)	(55,848)	(55,670)	(55,490)	(55,309)	(55,129)	(54,948)	(54,768)	(54,587)	(54,407)	(54,212)	(52,783)
13		TOTAL	<u>3,889,741</u>	<u>3,929,755</u>	<u>3,971,000</u>	<u>3,051,351</u>	<u>3,100,960</u>	<u>3,153,499</u>	<u>3,206,223</u>	<u>3,259,244</u>	<u>3,312,530</u>	<u>3,374,776</u>	<u>3,428,633</u>	<u>3,483,470</u>	<u>3,541,146</u>	<u>3,438,641</u>

LINE NO.	A/C NO.	DESCRIPTION	13 MONTH AVERAGE	NONUTILITY %	13 MTH AVG NON-UTILITY	METHOD OF ALLOCATION
14	375	STRUCTURES & IMPROVEMENTS	181,063	13.33%	24,135	square footage and use
15	387	OTHER EQUIPMENT	147,509	0.00%	-	regulated
17	390	STRUCTURES & IMPROVEMENTS	631,138	19.52%	123,225	square footage and use
18	391	OFFICE FURNITURE & EQUIPMENT	1,711,140	31.00%	530,453	weigthed average of structures
19	392	TRANSPORTATION EQUIPMENT	360,482	13.00%	46,863	three factor
20	393	STORES EQUIPMENT	11,568	13.00%	1,504	three factor
21	394	TOOL, SHOP, & GARAGE EQUIP	143,824	13.00%	18,697	three factor
22	395	LABORATORY EQUIPMENT	15,485	0.00%	-	regulated
24	397	COMMUNICATIONS EQUIPMENT	289,215	13.00%	37,598	three factor
25	398	MISCELLANEOUS EQUIPMENT	(52,783)	13.00%	(6,862)	three factor
26		TOTAL	<u>3,438,641</u>		<u>775,613</u>	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 000768-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/99
 WITNESS: R. CLANCY

<u>LINE NO.</u>	<u>MONTH</u>	<u>AMOUNT</u>
1	Sep-98	\$ - None
2	Oct-98	-
3	Nov-98	-
4	Dec-98	-
5	Jan-99	-
6	Feb-99	-
7	Mar-99	-
8	Apr-99	-
9	May-99	-
10	Jun-99	-
11	Jul-99	-
12	Aug-99	-
13	Sep-99	-
14	TOTAL	\$ -
15	13 MONTH AVERAGE	\$ -

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/99
WITNESS: R. CLANCY

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO: 000768-GU

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	ADJUSTMENT			ADJUSTED AVERAGE	DESCRIPTION OF ADJUSTMENT
			NON UTILITY	CAPITAL STRUCTURE	OTHER		
	<u>CURRENT AND ACCRUED ASSETS</u>		<u>NON UTILITY</u>	<u>CAPITAL STRUCTURE</u>	<u>OTHER</u>		
1	INVESTMENT IN SUBSIDIARY CO.	-	-	-	-	-	
2	SINKING FUNDS	-	-	-	-	-	
3	NON-UTILITY PROPERTY	12,487,806	(12,487,806)	-	-	-	NET NON-UTILITY PLANT
4	OTHER SPECIAL FUNDS	26,130	-	-	(26,130)	-	100% OF SPECIAL FUNDS IS REMOVED.
5		<u>12,513,936</u>	<u>(12,487,806)</u>	<u>-</u>	<u>(26,130)</u>	<u>-</u>	
6	CASH	1,057,715	-	-	-	1,057,715	
7	SPECIAL DEPOSITS	-	-	-	-	-	
8	WORKING FUNDS & CASH INVEST.	7,174	-	-	-	7,174	
9	TEMPORARY CASH INVESTMENTS	-	-	-	-	-	
10	NOTES RECEIVABLE	11,850	-	-	-	11,850	
11	CUST. ACCTS. REC. - GAS	7,752,343	-	-	-	7,752,343	
12	OTHER RECEIVABLES	933,137	-	-	(1,723)	931,414	EMPLOYEE RECEIVABLES
13	ACCUM. PROV. UNCOLLECT. ACCTS.	(153,563)	-	-	-	(153,563)	
14	RECEIVABLE ASSOC. COMPANIES	-	-	-	-	-	
15	MATERIALS AND SUPPLIES	1,321,725	-	-	-	1,321,725	
16	MERCHANDISE	384,175	-	-	-	384,175	
17	STORES EXPENSE	(670)	-	-	-	(670)	
18	PREPAYMENTS	(311,176)	-	-	-	(311,176)	
19	INTEREST AND DIVIDENDS RECEIVABLE	-	-	-	-	-	
20	ACCRUED UTILITY REVENUE	862,811	-	-	-	862,811	
21	<u>TOTAL CURRENT ASSETS</u>	<u>11,865,521</u>	<u>-</u>	<u>-</u>	<u>(1,723)</u>	<u>11,863,798</u>	
22	UNAMORTIZED DEBT EXPENSE	484,351	-	(484,351)	-	-	COMPONENT OF CAPITAL STRUCTURE
23	OTHER REGULATORY ASSETS	2,286,987	-	-	-	2,286,987	
24	CLEARING ACCOUNTS	597	-	-	-	597	
25	MISC. DEFERRED DEBITS	2,169,217	(300,033)	(1,775,584)	(83,663)	9,937	UNAMORT RATE CASE, GDU IN OWIP, CAP STRUCTURE COMPONENT
26	UNAMORTIZED LOSS ON REACQUIRED DEBT	131,532	-	(131,532)	-	-	COMPONENT OF CAPITAL STRUCTURE
27	DEFERRED FIT	963,844	-	(963,844)	-	-	COMPONENT OF CAPITAL STRUCTURE
28	UNRECOVERED GAS COST	(2,811,280)	-	-	-	(2,811,280)	
29	<u>TOTAL DEFERRED DEBITS</u>	<u>3,225,248</u>	<u>(300,033)</u>	<u>(3,355,311)</u>	<u>(83,663)</u>	<u>(513,759)</u>	
30	<u>TOTAL CURRENT AND DEFERRED ASSETS</u>	<u>27,604,705</u>	<u>(12,787,839)</u>	<u>(3,355,311)</u>	<u>(111,516)</u>	<u>11,350,039</u>	

SCHEDULE B-13

WORKING CAPITAL

PAGE 2 OF 2

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 09/30/99

WITNESS: R. CLANCY

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

DOCKET NO.: 000768-GU

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	ADJUSTMENT			ADJUSTED AVERAGE	DESCRIPTION OF ADJUSTMENT
			NON UTILITY	CAPITAL STRUCTURE	OTHER		
<u>CURRENT LIABILITIES</u>							
1	NOTES PAYABLE	12,353,913	-	(12,353,913)	-	-	COMPONENT OF CAPITAL STRUCTURE
2	ACCOUNTS PAYABLE	4,815,823	-	-	-	4,815,823	
3	ACCTS. PAYABLE - ASSOC. CO.	-	-	-	-	-	
4	CUSTOMER DEPOSITS	5,472,063	-	(5,472,063)	-	-	COMPONENT OF CAPITAL STRUCTURE
5	TAXES ACCRUED-GENERAL	1,102,434	-	-	-	1,102,434	
6	TAXES ACCRUED-INCOME	(57,569)	-	-	-	(57,569)	
7	INTEREST ACCRUED	1,377,241	-	-	(227,527)	1,149,714	INTEREST ON LONG TERM DEBT
9	TAX COLLECTIONS PAYABLE	454,346	-	-	-	454,346	
10	ALLOCATION TO M & J	-	901,684	-	-	901,684	
11	CONSERVATION COST TRUE-UP	-	-	-	-	-	
12	MISC. CURRENT ACCRUED LIAB.	32,410	-	-	-	32,410	
13	CAPITAL LEASES - CURRENT	4,374	-	-	-	4,374	
14	TOTAL CURRENT LIABILITIES	25,555,035	901,684	(17,825,976)	(227,527)	8,403,216	
<u>DEFERRED CREDITS AND OPERATING RESERVES</u>							
15	OTHER REGULATORY LIABILITIES	1,471,457	-	(1,471,457)	-	-	COMPONENT OF CAPITAL STRUCTURE
16	ACCUMULATED DEFERRED INC. TAX	20,210,122	-	(20,210,122)	-	-	COMPONENT OF CAPITAL STRUCTURE
17	DEFERRED INVESTMENT TAX CREDIT	1,099,477	-	(1,099,477)	-	-	COMPONENT OF CAPITAL STRUCTURE
18	DEFERRED INCOME TAXES OTHER	(2,729,956)	-	2,729,956	-	-	COMPONENT OF CAPITAL STRUCTURE
19	CAPITAL LEASE	46,783	-	(46,783)	-	-	COMPONENT OF CAPITAL STRUCTURE
20	OPERATING RESERVES	160,053	-	-	-	160,053	
21	TOTAL DEFERRED CREDITS AND	-	-	-	-	-	
22	OPERATING RESERVES	20,257,936	-	(20,097,883)	-	160,053	
23	TOTAL LIABILITIES	45,812,971	901,684	(37,923,859)	(227,527)	8,563,269	
24	TOTAL ASSETS LESS LIABILITIES	(18,208,266)	(13,689,523)	34,568,548	116,011	2,786,770	

SUPPORTING SCHEDULES: B-1

RECAP SCHEDULES: B-2, B-3

FLORIDA PUBLIC SERVICE COMMISSION

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

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

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

DOCKET NO.: 000768-GU

LINE NO.	DESCRIPTION	Sep-98	Oct-98	Nov-98	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	13 MONTH AVERAGE
1	INT/DIV REC-BIRB	1,390,321	1,450,586	1,500,586	1,592,279	1,638,931	1,755,506	1,807,350	1,835,242	1,925,165	1,975,165	2,023,372	2,068,589	2,119,500	1,775,584
2	OTHER WORK IN PROGRESS	1,895,974	1,941,500	1,257,979	(42,875)	(39,257)	(21,482)	62,996	56,876	-	970	970	782	2,893	393,640
3	TOTAL	3,286,295	3,392,086	2,758,565	1,549,404	1,599,674	1,734,024	1,870,346	1,892,118	1,925,165	1,976,135	2,024,342	2,069,371	2,122,393	2,169,224

SCHEDULE B-15

DETAIL OF OTHER DEFERRED CREDITS

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

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

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

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

DOCKET NO.: 000768-GU

LINE NO.	DESCRIPTION	Sep-98	Oct-98	Nov-98	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	13 MONTH AVERAGE
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N/A

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1 p.2

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 000768-GU

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

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/99
WITNESS: R. CLANCY

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 000768-GU

3% ITC								4% ITC							
LINE NO.	YEAR/ MONTH	AMOUNT REALIZED			AMORTIZATION			ENDING BALANCE	BEGINNING BALANCE	AMOUNT REALIZED			AMORTIZATION		ENDING BALANCE
		BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR			PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS			
1	SEP-94						39,052								120,671
2	SEP-95	39,052	-	-	12,168	-	26,884	120,671	-	-		10,728	-	-	109,943
3	SEP-96	26,884	-	-	12,168	-	14,716	109,943	-	-		10,727	-	-	99,216
4	SEP-97	14,716	-	-	12,168	-	2,548	99,216	-	-		10,727	-	-	88,489
5															
6	SEP-98	2,548	-	-	2,548	-	-	88,489	-	-		10,727	-	-	77,762
7	OCT-98	-	-	-	-	-	-	77,762	-	-		894	-	-	76,868
8	NOV-98	-	-	-	-	-	-	76,868	-	-		894	-	-	75,974
9	DEC-98	-	-	-	-	-	-	75,974	-	-		894	-	-	75,080
10	JAN-99	-	-	-	-	-	-	75,080	-	-		894	-	-	74,186
11	FEB-99	-	-	-	-	-	-	74,186	-	-		894	-	-	73,292
12	MAR-99	-	-	-	-	-	-	73,292	-	-		894	-	-	72,398
13	APR-99	-	-	-	-	-	-	72,398	-	-		894	-	-	71,504
14	MAY-99	-	-	-	-	-	-	71,504	-	-		894	-	-	70,610
15	JUN-99	-	-	-	-	-	-	70,610	-	-		894	-	-	69,716
16	JUL-99	-	-	-	-	-	-	69,716	-	-		894	-	-	68,822
17	AUG-99	-	-	-	-	-	-	68,822	-	-		894	-	-	67,928
18	SEP-99	-	-	-	-	-	-	67,928	-	-		894	-	-	67,034
19	Total for year											10,728			
20					13-MONTH AVERAGE		0					13-MONTH AVERAGE			72,398

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 000768-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/99
WITNESS: R. CLANCY

LINE NO.	YEAR/MONTH	8% ITC						10% ITC					
		AMOUNT REALIZED			AMORTIZATION			AMOUNT REALIZED			AMORTIZATION		
		BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	ENDING BALANCE
1	SEP-94					26,768						1,488,683	
2	SEP-95	26,768	-	-	1,260	-	25,508	1,488,683	-	-	103,779	-	1,384,904
3	SEP-96	25,508	-	-	1,259	-	24,249	1,384,904	-	-	103,778	-	1,281,126
4	SEP-97	24,249	-	-	1,259	-	22,990	1,281,126			103,778		1,177,348
5													
6	SEP-98	22,990			1,259		21,731	1,177,348			113,398		1,063,950
7	OCT-98	21,731	-	-	105	-	21,626	1,063,950	-	-	9,662	-	1,054,288
8	NOV-98	21,626	-	-	105	-	21,521	1,054,288	-	-	9,662	-	1,044,626
9	DEC-98	21,521	-	-	105	-	21,416	1,044,626	-	-	9,662	-	1,034,964
10	JAN-99	21,416	-	-	105	-	21,311	1,034,964	-	-	9,662	-	1,025,302
11	FEB-99	21,311	-	-	105	-	21,206	1,025,302	-	-	9,662	-	1,015,640
12	MAR-99	21,206	-	-	105	-	21,101	1,015,640	-	-	9,662	-	1,005,978
13	APR-99	21,101	-	-	105	-	20,996	1,005,978	-	-	9,662	-	996,316
14	MAY-99	20,996	-	-	105	-	20,891	996,316	-	-	9,662	-	986,654
15	JUN-99	20,891	-	-	105	-	20,786	986,654	-	-	9,662	-	976,992
16	JUL-99	20,786	-	-	105	-	20,681	976,992	-	-	9,662	-	967,330
17	AUG-99	20,681	-	-	105	-	20,576	967,330	-	-	9,662	-	957,668
18	SEP-99	20,576	-	-	105	-	20,471	957,668	-	-	9,662	-	948,006
19	Total for year				1,260						115,944		
20					13-MONTH AVERAGE		<u>21,101</u>				13-MONTH AVERAGE		<u>1,005,978</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 000768-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/99
WITNESS: R. CLANCY

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

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SCHEDULE B-17

INVESTMENT TAX CREDITS - SECTION 46(f) ELECTION

PAGE 4 OF 4

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/99
WITNESS: R. CLANCY

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

DOCKET NO.: 000768-GU

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

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR EACH OF THE ACCUMULATED DEFERRED TAX ACCOUNTS,
 PROVIDE A SUMMARY OF THE ENDING BALANCES AS REPORTED ON PAGES 2
 THRU 5 OF THIS SCHEDULE. THE SAME ANNUAL AND MONTHLY BALANCES
 SHOULD BE SHOWN.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/99
 WITNESS: R. CLANCY

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

DOCKET NO.: 000768-GU

LINE NO.	YEAR/ MONTH	ACCOUNT # 190			ACCOUNT # 282			ACCOUNT # 283			NET DEFERRED INCOME TAXES		
		STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
1	Sep-95	(130,738)	1,574,852	1,444,114	2,807,258	17,204,525	20,011,783	27,107	483,509	510,616	2,965,103	16,113,182	19,078,285
2	Sep-96	(119,122)	1,426,016	1,306,894	2,879,244	17,172,788	20,052,032	2,107	140,372	142,479	3,000,473	15,887,145	18,887,618
3	Sep-97	(107,506)	1,277,180	1,169,674	2,910,925	17,312,244	20,223,169	(457,241)	(1,792,150)	(2,249,391)	2,561,190	14,242,915	16,804,105
4	Sep-98	(95,890)	1,128,344	1,032,454	2,919,621	17,140,742	20,060,363	(589,219)	(2,198,892)	(2,788,111)	2,426,292	13,813,507	16,239,799
5	Oct-98	(94,922)	1,115,941	1,021,019	2,925,621	17,170,742	20,096,363	(590,219)	(2,201,892)	(2,792,111)	2,430,324	13,852,910	16,283,234
6	Nov-98	(93,954)	1,103,538	1,009,584	2,921,621	17,162,742	20,084,363	(585,219)	(2,182,892)	(2,768,111)	2,430,356	13,876,313	16,306,669
7	Dec-98	(92,986)	1,091,135	998,149	2,922,621	17,173,742	20,096,363	(583,219)	(2,174,892)	(2,758,111)	2,432,388	13,907,716	16,340,104
8	Jan-99	(92,018)	1,078,732	986,714	2,934,082	17,231,908	20,165,990	(581,219)	(2,166,892)	(2,748,111)	2,444,881	13,986,284	16,431,165
9	Feb-99	(91,050)	1,066,329	975,279	2,935,082	17,242,908	20,177,990	(579,219)	(2,158,892)	(2,738,111)	2,446,913	14,017,687	16,464,600
10	Mar-99	(90,082)	1,053,926	963,844	2,936,082	17,253,908	20,189,990	(577,219)	(2,150,892)	(2,728,111)	2,448,945	14,049,090	16,498,035
11	Apr-99	(89,114)	1,041,523	952,409	2,937,082	17,264,908	20,201,990	(575,219)	(2,142,892)	(2,718,111)	2,450,977	14,080,493	16,531,470
12	May-99	(88,146)	1,029,120	940,974	2,938,082	17,275,908	20,213,990	(573,219)	(2,134,892)	(2,708,111)	2,453,009	14,111,896	16,564,905
13	Jun-99	(87,178)	1,016,717	929,539	2,939,082	17,286,908	20,225,990	(571,219)	(2,126,892)	(2,698,111)	2,455,041	14,143,299	16,598,340
14	Jul-99	(86,210)	1,004,314	918,104	2,940,082	17,297,908	20,237,990	(569,219)	(2,118,892)	(2,688,111)	2,457,073	14,174,702	16,631,775
15	Aug-99	(85,242)	991,911	906,669	2,941,082	17,308,908	20,249,990	(567,219)	(2,110,892)	(2,678,111)	2,459,105	14,206,105	16,665,210
16	Sep-99	(84,274)	979,508	895,234	2,942,082	17,788,135	20,730,217	(565,219)	(2,112,879)	(2,678,098)	2,461,137	14,695,748	17,156,885
13-MONTH AVERAGE		(90,082)	1,053,926	963,844	2,933,248	17,276,875	20,210,122	(577,450)	(2,152,506)	(2,729,956)	2,445,880	14,070,443	16,516,323

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 000768-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/99
WITNESS: R. CLANCY

Account # 190

LINE NO.	YEAR/ MONTH	BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLOWBACK TO CURRENT YEAR	ADJUST. DEBIT (CREDIT)	ENDING BALANCE
1	Sep-95	(142,354)	11,616	-	-	(130,738)
2	Sep-96	(130,738)	11,616	-	-	(119,122)
3	Sep-97	(119,122)	11,616	-	-	(107,506)
4	Sep-98	(107,506)	11,616	-	-	(95,890)
5	Oct-98	(95,890)	968	-	-	(94,922)
6	Nov-98	(94,922)	968	-	-	(93,954)
7	Dec-98	(93,954)	968	-	-	(92,986)
8	Jan-99	(92,986)	968	-	-	(92,018)
9	Feb-99	(92,018)	968	-	-	(91,050)
10	Mar-99	(91,050)	968	-	-	(90,082)
11	Apr-99	(90,082)	968	-	-	(89,114)
12	May-99	(89,114)	968	-	-	(88,146)
13	Jun-99	(88,146)	968	-	-	(87,178)
14	Jul-99	(87,178)	968	-	-	(86,210)
15	Aug-99	(86,210)	968	-	-	(85,242)
16	Sep-99	(85,242)	968	-	-	(84,274)

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/99
WITNESS: R. CLANCY

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 000768-GU

LINE NO.	YEAR/MONTH	ACCOUNT 282					ACCOUNT # 283				
		BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLOWBACK TO CURRENT YEAR	ADJUST. (DEBIT) CREDIT	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLOWBACK TO CURRENT YEAR	ADJUST. (DEBIT) CREDIT	ENDING BALANCE
1	Sep-95	2,576,949	-	(19,260)	211,049	2,807,258	27,107	-	-	-	27,107
2	Sep-96	2,807,258	57,986	-	14,000	2,879,244	27,107	(25,000)	-	-	2,107
3	Sep-97	2,879,244	31,681	-	-	2,910,925	2,107	(36,000)	-	(423,348)	(457,241)
4	Sep-98	2,910,925	8,696	-	-	2,919,621	(457,241)	(12,000)	-	(119,978)	(589,219)
5	Oct-98	2,919,621	6,000	-	-	2,925,621	(589,219)	(1,000)	-	-	(590,219)
6	Nov-98	2,925,621	(4,000)	-	-	2,921,621	(590,219)	5,000	-	-	(585,219)
7	Dec-98	2,921,621	1,000	-	-	2,922,621	(585,219)	2,000	-	-	(583,219)
8	Jan-99	2,922,621	1,000	-	10,461	2,934,082	(583,219)	2,000	-	-	(581,219)
9	Feb-99	2,934,082	1,000	-	-	2,935,082	(581,219)	2,000	-	-	(579,219)
10	Mar-99	2,935,082	1,000	-	-	2,936,082	(579,219)	2,000	-	-	(577,219)
11	Apr-99	2,936,082	1,000	-	-	2,937,082	(577,219)	2,000	-	-	(575,219)
12	May-99	2,937,082	1,000	-	-	2,938,082	(575,219)	2,000	-	-	(573,219)
13	Jun-99	2,938,082	1,000	-	-	2,939,082	(573,219)	2,000	-	-	(571,219)
14	Jul-99	2,939,082	1,000	-	-	2,940,082	(571,219)	2,000	-	-	(569,219)
15	Aug-99	2,940,082	1,000	-	-	2,941,082	(569,219)	2,000	-	-	(567,219)
16	Sep-99	2,941,082	1,000	-	-	2,942,082	(567,219)	2,000	-	-	(565,219)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 000768-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/99
WITNESS: R. CLANCY

ACCOUNT # 190

LINE NO.	YEAR/ MONTH	BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLOWBACK TO CURRENT YEAR	ADJUST. DEBIT (CREDIT)	ENDING BALANCE
1	Sep-95	1,723,688	(148,836)	-	-	1,574,852
2	Sep-96	1,574,852	(148,836)	-	-	1,426,016
3	Sep-97	1,426,016	(148,836)	-	-	1,277,180
4	Sep-98	1,277,180	(148,836)	-	-	1,128,344
5	Oct-98	1,128,344	(12,403)	-	-	1,115,941
6	Nov-98	1,115,941	(12,403)	-	-	1,103,538
7	Dec-98	1,103,538	(12,403)	-	-	1,091,135
8	Jan-99	1,091,135	(12,403)	-	-	1,078,732
9	Feb-99	1,078,732	(12,403)	-	-	1,066,329
10	Mar-99	1,066,329	(12,403)	-	-	1,053,926
11	Apr-99	1,053,926	(12,403)	-	-	1,041,523
12	May-99	1,041,523	(12,403)	-	-	1,029,120
13	Jun-99	1,029,120	(12,403)	-	-	1,016,717
14	Jul-99	1,016,717	(12,403)	-	-	1,004,314
15	Aug-99	1,004,314	(12,403)	-	-	991,911
16	Sep-99	991,911	(12,403)	-	-	979,508

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/99
WITNESS: R. CLANCY

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 000768-GU

LINE NO.	YEAR/MONTH	ACCOUNT 282					ACCOUNT 283				
		BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLOWBACK TO CURRENT YEAR	ADJUST. (DEBIT) CREDIT	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLOWBACK TO CURRENT YEAR	ADJUST. (DEBIT) CREDIT	ENDING BALANCE
1	Sep-95	17,410,625	972,524	118,764	(1,059,860)	17,204,525	8,087	475,422	-	-	483,509
2	Sep-96	17,204,525	(112,737)	-	(81,000)	17,010,788	483,509	(343,137)	-	-	140,372
3	Sep-97	17,172,788	139,456	-	-	17,312,244	140,372	(1,932,522)	-	-	(1,792,150)
4	Sep-98	17,312,244	(171,502)	-	-	17,140,742	(1,792,150)	(406,742)	-	-	(2,198,892)
5	Oct-98	17,140,742	30,000	-	-	17,170,742	(2,198,892)	(3,000)	-	-	(2,201,892)
6	Nov-98	17,170,742	(8,000)	-	-	17,162,742	(2,201,892)	19,000	-	-	(2,182,892)
7	Dec-98	17,162,742	11,000	-	-	17,173,742	(2,182,892)	8,000	-	-	(2,174,892)
8	Jan-99	17,173,742	11,000	-	47,166	17,231,908	(2,174,892)	8,000	-	-	(2,166,892)
9	Feb-99	17,231,908	11,000	-	-	17,242,908	(2,166,892)	8,000	-	-	(2,158,892)
10	Mar-99	17,242,908	11,000	-	-	17,253,908	(2,158,892)	8,000	-	-	(2,150,892)
11	Apr-99	17,253,908	11,000	-	-	17,264,908	(2,150,892)	8,000	-	-	(2,142,892)
12	May-99	17,264,908	11,000	-	-	17,275,908	(2,142,892)	8,000	-	-	(2,134,892)
13	Jun-99	17,275,908	11,000	-	-	17,286,908	(2,134,892)	8,000	-	-	(2,126,892)
14	Jul-99	17,286,908	11,000	-	-	17,297,908	(2,126,892)	8,000	-	-	(2,118,892)
15	Aug-99	17,297,908	11,000	-	-	17,308,908	(2,118,892)	8,000	-	-	(2,110,892)
16	Sep-99	17,308,908	429,757	-	49,470	17,788,135	(2,110,892)	8,000	(9,987)	-	(2,112,879)

CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF NET OPERATING INCOME PER BOOKS FOR THE HISTORIC BASE YEAR AND THE PRIOR YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/99
 HISTORIC BASE YR - 1: 09/30/98
 WITNESS: R. CLANCY

COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 000768-GU

NET OPERATING INCOME - HISTORIC BASE YEAR ENDED 09/30/99

LINE NO.	(1) PRIOR YEAR ENDED 9/30/98 TOTAL COMPANY PER BOOKS	(2) CURRENT HISTORIC BASE YEAR ENDED 9/30/99 TOTAL COMPANY PER BOOKS	(3) ADJUSTMENTS	(4) COMPANY ADJUSTED (2) - (3)	(5) REVENUE ADJUSTMENT	(6) JURISDICTIONAL AMOUNT PROPOSED RATES
1	82,226,367	78,350,986	(47,349,461)	31,001,525	n/a	n/a
2	OPERATING EXPENSES:					
3	42,086,023	41,404,438	(41,404,438)	-		
4	21,943,309	21,826,748	(4,546,255)	17,280,493		
5	4,675,217	5,288,697	524,911	5,813,608		
6	8,822,664	4,596,848	(3,208,794)	1,388,054		
7	INCOME TAXES:					
8	(433,196)	(700,739)	911,067	210,328		
9	162,516	(119,952)	155,955	36,003		
10	DEFERRED INCOME TAXES					
11	410,741	659,628	-	659,628		
12	(129,022)	152,690	-	152,690		
13	(12,168)	(12,168)	12,168	-		
14	77,526,084	73,096,190	(47,555,386)	25,540,804		
15	4,700,283	5,254,796	205,925	5,460,721		

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 000768-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/99
 WITNESS: R. CLANCY

ADJUST. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT	REASON FOR ADJUSTMENT
OPERATING REVENUE						
1	COST OF GAS	(23,280,148)	-	(23,280,148)	n/a	TO REMOVE GAS SALES
2	OFF-SYSTEM SALES	(19,018,130)	-	(19,018,130)		TO REMOVE OFF-SYSTEM SALES
3	FRANCHISE/GROSS RECEIPTS REVENUES	(3,083,632)	-	(3,083,632)		TO REMOVE TAX REVENUES
4	ECP REVENUES	(1,967,551)	-	(1,967,551)		TO REMOVE ECP REVENUES
5	TOTAL REVENUE ADJUSTMENTS	(47,349,461)	-	(47,349,461)		
COST OF GAS						
6	COST OF GAS	(23,164,326)	-	(23,164,326)		TO REMOVE GAS COSTS
7	OFF-SYSTEM SALES	(18,240,112)	-	(18,240,112)		TO REMOVE OFF-SYSTEM GAS COSTS
8	TOTAL COST OF GAS ADJUSTMENTS	(41,404,438)	-	(41,404,438)		
OPERATIONS & MAINTENANCE EXPENSE						
9	NON-UTILITY EXPENSE	(1,944,548)	(1,944,548)	-		TO REMOVE NON-UTILITY EXPENSE
10	AGA DUES	(3,813)	-	(3,813)		TO REMOVE EXPENSES PREVIOUSLY DISALLOWED
11	MEMBERSHIP DUES	(4,149)	-	(4,149)		TO REMOVE EXPENSES PREVIOUSLY DISALLOWED
12	ECONOMIC DEVELOPMENT EXPENSE	(195)	-	(195)		TO REMOVE EXPENSES PREVIOUSLY DISALLOWED
13	NON-RECURRING RESTRUCTURING CHARGES	32,682	-	32,682		TO REMOVE EXPENSES PREVIOUSLY DISALLOWED
14	EMPLOYEE ACTIVITIES	(9,536)	-	(9,536)		TO REMOVE EXPENSES PREVIOUSLY DISALLOWED
15	ECP EXPENSE	(1,957,762)	-	(1,957,762)		TO REMOVE ECP EXPENSE
16	DISALLOWED CORPORATE SERVICES *	(56,067)	-	(56,067)		TO REMOVE DISALLOWED CORPORATE SERVICES EXPENSE
17	NON-RECURRING CHARGES *	(189,864)	-	(189,864)		TO REMOVE NON-RECURRING COSTS
18	DEPRECIATION EXPENSE *	(406,851)	-	(406,851)		TO REMOVE PREVIOUSLY CALCULATED EXPENSE IN CORPORATE ALLOCATION
19	OUT OF PERIOD ADJUSTMENT FROM C-15	(6,152)	-	(6,152)		TO REMOVE OVER-AMORTIZATION OF ODORANT
20	TOTAL O & M ADJUSTMENTS	(4,546,255)	(1,944,548)	(2,601,707)		
DEPRECIATION EXPENSE						
21	UTILITY SYSTEMS ACQUISITIONS	(1,152)	-	(1,152)		TO REMOVE ACQUISITION ADJUSTMENT AMORTIZATION
22	UTILITY SYSTEMS ACQUISITIONS	1,152	-	1,152		TO CORRECT FPUA AMORTIZATION CODED TO WRONG ACCOUNT
23	COMMON PLANT	(154,822)	(154,822)	-		TO ALLOCATE DEPRECIATION TO NON-UTILITY
24	DEPRECIATION EXPENSE *	381,793	-	381,793		TO ADD BACK NUI CORPORATE DEPRECIATION EXPENSE AT FLORIDA RATES
25	DEPRECIATION EXPENSE	291,873	-	291,873		NEW DEPRECIATION RATES
26	AMORTIZATION EXPENSE	6,067	-	6,067		VERO BEACH ACQUISITION AMORTIZATION
27	TOTAL DEPRECIATION EXPENSE ADJUSTMENTS	524,911	(154,822)	679,733		

NOTE: ALL ADJUSTMENTS ARE CONSISTENT WITH THOSE MADE IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE, EXCEPT THOSE PRECEDED BY AN ASTERISK (*), WHICH WERE MADE PURSUANT TO THE SURVEILLANCE AUDIT FOR THE 9/30/99 PERIOD.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 000768-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/99
 WITNESS: R. CLANCY

ADJUST. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT	REASON FOR ADJUSTMENT
TAXES OTHER THAN INCOME						
1	REGULATORY ASSESSMENT TAX ON FUEL	(115,822)	-	(115,822)	n/a	TO REMOVE TAX EXPENSE
2	FRANCHISE/GROSS RECEIPTS TAXES	(3,083,185)	-	(3,083,185)		TO REMOVE TAX EXPENSE
3	REGULATORY ASSESSMENT TAX ON ECP	(9,787)	-	(9,787)		TO REMOVE ECP EXPENSE
4	TOTAL TAXES OTHER THAN INCOME ADJ'TS	(3,208,794)	-	(3,208,794)		
FEDERAL INCOME TAXES						
5	TAXES ON ADJUSTMENTS	410,930	674,527	(263,597)		TAX EFFECT OF ADJUSTMENTS ABOVE
6	INTEREST SYNCHRONIZATION	498,160	-	498,160		INTEREST SYNCHRONIZATION
7	OUT OF PERIOD ADJUSTMENT FROM C-15	1,977	-	1,977		OUT OF PERIOD ADJUSTMENTS OF INCOME TAXES
8	TOTAL FEDERAL INCOME TAX ADJUSTMENTS	911,067	674,527	236,540		
STATE INCOME TAXES						
9	TAXES ON ADJUSTMENTS	70,342	115,465	(45,123)		TAX EFFECT OF ADJUSTMENTS ABOVE
10	INTEREST SYNCHRONIZATION	85,275	-	85,275		INTEREST SYNCHRONIZATION
11	OUT OF PERIOD ADJUSTMENT FROM C-15	338	-	338		OUT OF PERIOD ADJUSTMENTS OF INCOME TAXES
12	TOTAL STATE INCOME TAX ADJUSTMENTS	155,955	115,465	40,490		
DEFERRED INCOME TAXES						
13	OUT OF PERIOD ADJUSTMENT FROM C-15	-	-	-		OUT OF PERIOD ADJUSTMENTS OF INCOME TAXES
14	TOTAL DEFERRED TAX ADJUSTMENTS	-	-	-		
INVESTMENT TAX CREDIT						
15	ITC AMORTIZATION	12,168	-	12,168		OVER-AMORTIZATION OF ITC
16	TOTAL INVESTMENT CREDIT ADJUSTMENTS	12,168	-	12,168		
17	TOTAL ALL ADJUSTMENTS	205,925	1,309,378	(1,103,453)		

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/99
WITNESS: R. CLANCY

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

DOCKET NO.: 000768-GU

LINE NO.	A/C NO.	DESCRIPTION	(1) Oct-98	(2) Nov-98	(3) Dec-98	(4) Jan-99	(5) Feb-99	(6) Mar-99	(7) Apr-99	(8) May-99	(9) Jun-99	(10) Jul-99	(11) Aug-99	(12) Sep-99	TOTAL
1	480.00	RESIDENTIAL	2,045,737	2,224,404	2,128,673	2,747,246	2,641,858	2,363,694	2,590,987	1,983,408	1,816,865	2,026,312	1,855,054	1,849,547	26,273,786
2	481.00	COMMERCIAL & INDUSTRIAL	3,873,697	3,717,894	3,062,194	2,687,455	3,259,610	3,761,697	3,475,285	4,189,494	3,527,078	3,870,217	4,159,699	4,168,164	43,752,485
3	483.00	SALES FOR RESALE	-	-	-	-	-	-	-	-	-	-	-	-	-
4	489.00	TRANSPORTATION	401,035	443,492	478,183	516,334	698,350	398,477	539,021	490,377	454,494	456,389	467,818	479,470	5,823,420
5	495.00	PGA TRUEUP/CRA	171,358	475,675	651,564	403,930	(549,941)	2,456	(101,406)	(177,525)	(287,411)	175,175	376,780	388,401	1,529,056
6		SUBTOTAL	6,491,827	6,861,465	6,320,595	6,354,965	6,049,876	6,526,325	6,503,887	6,485,755	5,511,026	6,528,093	6,859,352	6,885,582	77,378,747
7	487.00	LATE PAYMENT CHARGES	35,967	33,626	36,889	44,527	42,654	53,061	39,598	45,607	24,958	39,741	38,444	40,175	475,249
8	488.00	MISC. SERVICE REVENUE	48,890	55,514	40,457	31,940	42,796	42,959	23,249	53,789	37,021	38,965	42,073	39,337	496,990
9	493.00	RENT FROM GAS PROPERTY	-	-	-	-	-	-	-	-	-	-	-	-	-
10		OTHER GAS REVENUES	-	-	-	-	-	-	-	-	-	-	-	-	-
11		TOTAL OTHER OPER. REV	84,858	89,139	77,346	76,467	85,451	96,020	62,847	99,396	61,980	78,706	80,517	79,512	972,239
12		TOTAL OPER. REVENUES	6,576,685	6,950,605	6,397,940	6,431,432	6,135,327	6,622,345	6,566,734	6,585,150	5,573,005	6,606,799	6,939,869	6,965,095	78,350,986

SCHEDULE C-4

UNBILLED REVENUES

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 000768-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/99
 WITNESS: R. CLANCY

COMPUTATION OF UNBILLED REVENUES

LINE NO.	Sep-98	Oct-98	Nov-98	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	13 Month Average	
1 (1) CALCULATION OF UNBILLED REVENUES IN RATE BASE															
2	UNBILLED REVENUE (BALANCE SHEET AC 142040	\$ 678,511	\$ 855,983	\$ 881,337	\$ 982,037	\$ 1,140,281	\$ 1,064,390	\$ 1,046,965	\$ 1,008,924	\$ 898,262	\$ 653,216	\$ 671,384	\$ 656,741	\$ 678,511	\$ 862,811
3 NOTE: UNBILLED REVENUE IN BALANCE SHEET = BEGINNING BALANCE + UNBILLED REVENUE IN NOI CALCULATED IN ITEM (2) BELOW.															
4 (2) CALCULATION OF UNBILLED REVENUE IN NOI															
														Total	
5	RS CUSTOMER CHARGE BUDGETED	\$ 866,995	\$ 653,415	\$ 656,705	\$ 660,667	\$ 662,627	\$ 664,307	\$ 665,847	\$ 664,937	\$ 663,411	\$ 663,474	\$ 664,454	\$ 665,294	\$ 666,995	
6	ENERGY CHARGE BUDGETED	\$ 603,434	\$ 598,290	\$ 633,640	\$ 871,123	\$ 1,148,524	\$ 1,059,615	\$ 985,128	\$ 867,114	\$ 652,466	\$ 582,925	\$ 609,232	\$ 558,456	\$ 603,434	
7	CS CUSTOMER CHARGE BUDGETED	\$ 87,193	\$ 80,954	\$ 81,702	\$ 82,297	\$ 83,028	\$ 83,708	\$ 84,099	\$ 84,660	\$ 85,221	\$ 85,680	\$ 86,173	\$ 86,768	\$ 87,193	
8	ENERGY CHARGE BUDGETED	\$ 652,320	\$ 618,478	\$ 642,475	\$ 652,185	\$ 767,705	\$ 664,528	\$ 693,522	\$ 716,784	\$ 655,744	\$ 593,545	\$ 626,324	\$ 626,857	\$ 652,320	
9	TOTAL BUDGETED MARGINS	\$ 2,009,942	\$ 1,951,137	\$ 2,014,522	\$ 2,266,272	\$ 2,661,884	\$ 2,472,158	\$ 2,428,596	\$ 2,333,495	\$ 2,056,842	\$ 1,925,624	\$ 1,986,183	\$ 1,937,375	\$ 2,009,942	
10	X UNBILLED FACTOR	30.00%	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	30.00%	30.00%	30.00%	30.00%	
11	UNBILLED REVENUE BUDGETED (AC 142040)	\$ 602,983	\$ 780,455	\$ 805,809	\$ 906,509	\$ 1,064,754	\$ 988,863	\$ 971,438	\$ 933,398	\$ 822,737	\$ 577,687	\$ 595,855	\$ 581,213	\$ 602,983	
12	UNBILLED REVENUE BOOKED TO NOI	\$ 177,472	\$ 25,354	\$ 100,700	\$ 158,245	\$ (75,890)	\$ (17,425)	\$ (38,040)	\$ (110,661)	\$ (245,050)	\$ 18,168	\$ (14,642)	\$ 21,770	\$ -	

13 NOTE: UNBILLED REVENUE IS CALCULATED USING THE 1999 REVENUE BUDGET.

SCHEDULE C-5
 FLORIDA PUBLIC SERVICE COMMISSION

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

PAGE 1 OF 2
 TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 9/30/99
 WITNES R. CLANCY

COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 000768-GU

LINE NO.	A/C NO.	DESCRIPTION	Oct-98	Nov-98	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	TOTAL
OTHER GAS SUPPLY EXPENSES OPERATION															
1	804/805	NATURAL GAS PURCHASES	3,571,986	3,880,316	3,326,164	2,845,908	2,481,787	3,356,827	3,292,308	3,726,241	3,009,376	3,713,174	4,134,276	4,100,191	41,438,554
2	812	LESS: COMPANY USED GAS	(5,314)	-	(4,099)	(4,571)	(3,662)	-	(3,447)	(7,449)	-	(1,882)	(1,851)	(1,842)	(34,117)
3		COST OF GAS	<u>3,566,672</u>	<u>3,880,316</u>	<u>3,322,065</u>	<u>2,841,337</u>	<u>2,478,125</u>	<u>3,356,827</u>	<u>3,288,861</u>	<u>3,718,792</u>	<u>3,009,376</u>	<u>3,711,292</u>	<u>4,132,425</u>	<u>4,098,349</u>	<u>41,404,437</u>
DISTRIBUTION EXPENSES OPERATION															
4	870	SUPERVISION & ENGINEERING	31,879	49,575	57,891	43,509	50,256	44,975	44,217	40,615	50,211	50,357	53,822	317,190	834,497
5	874	MAINS & SERVICES	102,088	115,471	104,052	93,849	105,218	145,812	85,458	114,265	107,104	113,625	123,374	164,855	1,375,171
6	875	M & R - GENERAL	670	869	1,647	2,133	4,624	2,490	1,631	1,506	2,414	1,832	824	740	21,380
7	876	M & R - INDUSTRIAL	687	416	515	265	431	574	378	477	1,094	680	481	301	6,299
8	877	M & R - CITY GATE	490	450	323	(40)	144	91	185	163	117	329	204	651	3,107
9	878	METER & HOUSE REG EXPENSE	26,887	28,894	29,010	22,773	21,629	27,722	36,188	22,611	34,902	54,060	33,884	24,039	362,599
10	879	CUSTOMER INSTALLATIONS	86,806	87,633	86,206	88,837	81,576	83,187	85,175	68,788	73,402	91,007	77,197	81,465	991,279
11	880	OTHER EXPENSE	151,622	187,131	194,599	180,615	166,852	158,283	(99,956)	142,819	116,852	47,101	98,651	163,063	1,507,632
12	881	RENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
13		TOTAL OPERATION	<u>401,129</u>	<u>470,439</u>	<u>474,243</u>	<u>431,941</u>	<u>430,730</u>	<u>463,134</u>	<u>153,276</u>	<u>391,244</u>	<u>386,096</u>	<u>358,991</u>	<u>388,437</u>	<u>752,304</u>	<u>5,101,964</u>
MAINTENANCE															
14	885	SUPERVISION & ENGINEERING	1,762	4,947	3,175	3,445	6,348	(3,183)	10,291	1,812	4,698	4,065	5,670	5,822	48,852
15	886	STRUCTURES & IMPROVEMENTS	340	(1,997)	3,147	286	311	547	792	110	1,325	215	326	145	5,547
16	887	MAINS	18,732	9,780	39,610	20,793	30,819	26,986	182,754	95,340	43,524	97,234	41,856	41,629	649,057
17	889	M & R - GENERAL	157	341	(64)	12	80	5	126	111	256	86	1	300	1,411
18	890	M & R - INDUSTRIAL	2,957	6,635	2,409	4,839	6,035	3,694	7,607	8,343	15,078	18,101	5,390	3,447	84,535
19	891	M & R - GATE STATION	6,359	2,313	3,253	7,905	2,645	7,453	5,248	8,010	1,954	3,487	2,612	6,255	57,494
20	892	SERVICES	20,044	13,723	14,022	32,914	7,756	18,663	21,163	26,881	13,582	9,519	9,687	16,229	204,183
21	893	METERS & HOUSE REGULATORS	6,978	4,888	13,418	9,798	5,867	10,622	13,233	12,213	4,549	7,666	7,435	1,540	98,207
22	894	OTHER EQUIPMENT	1,403	-	85	611	-	1,201	-	556	643	(558)	1,677	-	5,618
23		TOTAL MAINTENANCE	<u>58,732</u>	<u>40,630</u>	<u>79,055</u>	<u>80,603</u>	<u>59,861</u>	<u>65,988</u>	<u>241,214</u>	<u>153,376</u>	<u>85,609</u>	<u>139,815</u>	<u>74,654</u>	<u>75,367</u>	<u>1,154,904</u>

SCHEDULE C-5

OPERATION & MAINTENANCE EXPENSES

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 9/30/99 WITNES R. CLANCY

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 000768-GU

LINE NO.	A/C NO.	DESCRIPTION	Oct-98	Nov-98	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	TOTAL
CUSTOMER ACCOUNTS EXPENSE															
1	901	SUPERVISION	5,906	11,288	22,596	(3,297)	9,026	9,029	17,429	8,342	9,236	8,498	4,897	5,896	108,845
2	902	METER READING EXPENSE	33,503	33,755	31,179	37,569	36,097	35,238	100,714	42,910	42,410	45,095	43,459	42,464	524,393
3	903	CUSTOMER RECORDS & COLLECTIONS	71,149	90,318	126,376	114,381	106,309	139,187	133,752	115,837	120,416	82,499	8,407	101,838	1,210,469
4	904	UNCOLLECTIBLE ACCOUNTS	21,500	21,500	21,500	21,500	21,500	21,500	21,500	21,500	21,500	21,500	21,500	271,500	508,000
5	905	MISCELLANEOUS	-	-	-	-	-	-	-	-	-	-	-	-	-
6		TOTAL CUSTOMER ACCOUNTS EXPENSE	<u>132,058</u>	<u>156,861</u>	<u>201,651</u>	<u>170,153</u>	<u>172,932</u>	<u>204,954</u>	<u>273,395</u>	<u>188,589</u>	<u>193,562</u>	<u>157,592</u>	<u>78,263</u>	<u>421,698</u>	<u>2,351,707</u>
SALES EXPENSE															
7	909	ENERGY CONSERVATION	158,714	167,053	160,299	208,746	218,405	201,219	193,799	154,596	161,820	114,698	109,087	109,326	1,957,762
8	911	SUPERVISION	1,061	-	-	-	-	-	-	-	-	-	-	-	1,061
9	912	DEMONSTRATING & SELLING	73,441	66,862	65,509	83,233	77,990	71,218	91,764	69,786	66,605	71,944	90,562	54,158	883,072
10	913	ADVERTISING	(1,229)	-	-	-	-	-	-	(147)	-	-	-	-	(1,376)
11	916	MISC. SALES EXPENSE	(243)	1,200	600	600	378	15,555	869	(1,747)	814	399	(11,404)	1,694	8,715
12		TOTAL SALES EXPENSE	<u>231,744</u>	<u>235,115</u>	<u>226,408</u>	<u>292,579</u>	<u>296,773</u>	<u>287,992</u>	<u>286,432</u>	<u>222,488</u>	<u>229,239</u>	<u>187,041</u>	<u>188,245</u>	<u>165,178</u>	<u>2,849,234</u>
ADMINISTRATIVE & GENERAL EXPENSE															
13	920	ADMINISTRATIVE & GENERAL SALARIES	5,738	-	17,643	(83)	846	(233)	3,518	6,667	370	6,667	11,603	10,079	62,815
14	921	OFFICE SUPPLIES & EXPENSE	128,319	148,833	131,348	136,165	128,223	132,647	143,467	147,293	119,103	153,282	135,163	62,234	1,566,077
15	923	OUTSIDE SERVICES EMPLOYED (C-31)	412,949	412,246	449,680	349,164	603,505	325,284	458,067	718,918	400,151	541,711	386,289	799,150	5,857,114
16	924	PROPERTY INSURANCE	50,912	50,912	50,912	50,912	(185,828)	3,564	3,564	3,564	3,564	3,564	3,564	(3,803)	35,401
17	925	INJURIES & DAMAGES	-	-	-	-	236,740	47,348	47,348	47,348	47,348	47,348	47,348	(50,504)	470,324
18	926	EMPLOYEE PENSION & BENEFITS	191,785	162,728	114,323	218,028	59,039	(15,359)	141,743	184,808	294,678	151,690	148,355	(25,208)	1,626,610
19	928	REGULATORY COMMISSION EXP (C-13)	10,473	10,473	10,473	10,473	10,473	10,473	10,473	10,473	10,473	10,473	10,473	10,473	125,676
20	929	DUPLICATE CHARGES-CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	-
21	930	MISC. GENERAL EXPENSE	350	-	450	430	585	11,910	400	175	18,016	(17,286)	102	3,004	18,136
22	931	RENTS	15,325	16,528	16,896	16,740	16,744	8,760	16,781	10,756	(6,765)	13,973	13,265	11,307	150,310
23	935	MAINTENANCE OF GENERAL PLANT	0	-	-	-	28	-	-	-	-	873	-	-	901
24	999	VACATION/SICK SUSPENSE	22,325	20,518	68,895	45,144	36,511	24,913	53,575	22,906	49,005	27,667	40,209	43,903	455,571
25		TOTAL A & G EXPENSE	<u>838,176</u>	<u>822,238</u>	<u>860,620</u>	<u>826,973</u>	<u>906,866</u>	<u>549,307</u>	<u>878,936</u>	<u>1,152,908</u>	<u>935,943</u>	<u>939,962</u>	<u>796,371</u>	<u>860,635</u>	<u>10,368,935</u>
26		TOTAL EXPENSE (INCLUDING GAS COST)	<u>5,228,511</u>	<u>5,605,599</u>	<u>5,164,042</u>	<u>4,643,586</u>	<u>4,345,287</u>	<u>4,928,202</u>	<u>5,122,114</u>	<u>5,827,397</u>	<u>4,839,825</u>	<u>5,494,693</u>	<u>5,658,395</u>	<u>6,373,531</u>	<u>63,231,181</u>
27		TOTAL EXPENSE (EXCLUDING GAS COST)	<u>1,661,839</u>	<u>1,725,283</u>	<u>1,841,977</u>	<u>1,802,249</u>	<u>1,867,162</u>	<u>1,571,375</u>	<u>1,833,253</u>	<u>2,108,605</u>	<u>1,830,449</u>	<u>1,783,401</u>	<u>1,525,970</u>	<u>2,275,182</u>	<u>21,826,744</u>

SCHEDULE C-6

ALLOCATION OF EXPENSES

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/99
WITNESS: R. F. WALL

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

DOCKET NO.: 000768-GU

LINE NO.	DESCRIPTION	ACCOUNT NUMBERS	GROSS AMOUNT	ALLOCATED TO		REGULATED AMOUNT	DESCRIPTION OF ALLOCATION METHODS
				NON-REGULATED PERCENTAGE	AMOUNT		
1	Administrative and general salaries	920	\$ 62,815				
2	Office supplies and expenses	921	136,693				
3	Corporate services	923	7,054,187				
4	Outside services employed	923	230,831				
5	Property insurance	924	35,401				
6	Injuries and damages	925	470,324				
7	Employee pensions and benefits	926	1,943,835				
8	Capitalized benefits	926	(317,225)				
9	Regulatory commission expenses	928	125,676				
10	Miscellaneous general expenses	930	18,136				
11	Rents	931	150,310				
12	Maintenance of general plant	935	901				
13	Total		\$ 9,911,884				
	Less:						
14	Outside services	923	(230,831)				Utility only
15	Corporate services	923	(7,054,187)				Utility only
16	Property insurance	924	(35,401)				Utility only
17	Capitalized benefits	926	317,225				Utility only
18	Restructuring charges	926	32,682				Deducted as specific adjustment on C-2.
19	Employee activities	926	(9,536)				Deducted as specific adjustment on C-2.
20	Regulatory expense	928	(125,676)				Utility only
21	Public relations/advertising	930	(552)				Deducted as specific adjustment on C-2.
22	AGA dues	930	(3,812)				Deducted as specific adjustment on C-2.
23	Membership dues	930	(3,584)				Deducted as specific adjustment on C-2.
24	Economic development expense	930	(157)				Deducted as specific adjustment on C-2.
19	Total expense subject to allocation		\$ 2,798,055	13.00	\$ 363,747	\$ 2,434,308	Based on three factor method.

FLORIDA PUBLIC SERVICE COMMISSION

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

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

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

DOCKET NO.: 000768-GU

	DESCRIPTION	AMOUNT
1	OPENING BALANCE - ACCOUNT 182.4	(97,536)
2	REVENUES - all programs	\$ (1,917,264)
	EXPENSES	
3	PROGRAM #1	887,996
4	PROGRAM #2	39,467
5	PROGRAM #3	405,742
6	PROGRAM #4	(255)
7	PROGRAM #5	6,450
8	PROGRAM #6	4,625
9	PROGRAM #7	38,545
10	PROGRAM #8	25,559
11	PROGRAM #9	193,894
12	PROGRAM #10	103,101
13	COMMON COSTS	73,346
14	TAXES	9,169
15	INTEREST	(11,689)
16	TOTAL ENERGY CONSERVATION EXPENSES	1,775,950
17	ENDING BALANCE	<u>\$ (238,850)</u>

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 9/30/99
HISTORIC BASE YR - 1: 9/30/98
WITNESS: R. CLANCY

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 000768-GU

LINE NO.	YEAR	BEGINNING BALANCE	PROVISION ACCRUAL	BAD DEBT WRITE OFFS	RECOVERIES & ADJUSTMENTS	COVERED BY CUSTOMER DEPOSIT **	ENDING BALANCE
<u>HISTORIC BASE YEAR</u>							
1	Oct-98	142,017	21,500	(24,410)	20,006	-	159,113
2	Nov-98	159,113	21,500	(19,586)	4,496	-	165,523
3	Dec-98	165,523	21,500	(19,749)	2,402	-	169,676
4	Jan-99	169,676	21,500	(24,597)	2,869	-	169,448
5	Feb-99	169,448	21,500	(34,073)	3,179	-	160,054
6	Mar-99	160,054	21,500	(30,656)	4,000	-	154,898
7	Apr-99	154,898	21,500	(38,139)	7,839	-	146,098
8	May-99	146,098	21,500	(23,819)	3,769	-	147,548
9	Jun-99	147,548	21,500	(76,423)	3,748	-	96,373
10	Jul-99	96,373	21,500	(40,657)	14,726	-	91,942
11	Aug-99	91,942	21,500	(120,043)	2,732	-	(3,869)
12	Sep-99	(3,869)	271,500	(196,148)	48,449	-	119,932
13	TOTAL		508,000	(648,300)	118,215		
<u>PRIOR YEAR</u>							
14	Oct-97	142,668	21,500	(54,866)	2,865	-	112,167
15	Nov-97	112,167	21,500	(27,762)	2,445	-	108,350
16	Dec-97	108,350	21,500	(14,885)	3,278	-	118,243
17	Jan-98	118,243	21,500	(2,495)	1,246	-	138,494
18	Feb-98	138,494	21,500	(40,196)	4,326	-	124,124
19	Mar-98	124,124	21,500	(11,707)	3,382	-	137,299
20	Apr-98	137,299	21,500	(28,338)	3,577	-	134,038
21	May-98	134,038	21,500	(44,643)	3,001	-	113,896
22	Jun-98	113,896	21,500	(42,746)	3,230	-	95,880
23	Jul-98	95,880	21,500	(28,103)	3,453	-	92,730
24	Aug-98	92,730	21,500	(41,210)	2,721	-	75,741
25	Sep-98	75,741	88,000	(27,271)	5,547	-	142,017
26	TOTAL		324,500	(364,222)	39,071		

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

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YR - 2: 9/30/97
WITNESS: R. CLANCY

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

DOCKET NO.: 000768-GU

HISTORIC BASE YR - 2

LINE NO.	SECOND PRIOR YEAR	BEGINNING BALANCE	PROVISION ACCRUAL	BAD DEBT WRITE OFFS	RECOVERIES & ADJUSTMENTS	COVERED BY CUSTOMER DEPOSIT	ENDING BALANCE
1	Oct-96	196,093	14,613	(41,788)	2,586	-	171,504
2	Nov-96	171,504	16,227	(2,010)	2,788	-	188,509
3	Dec-96	188,509	19,179	(32,171)	1,894	-	177,411
4	Jan-97	177,411	24,141	(70,746)	4,415	-	135,221
5	Feb-97	135,221	26,061	(52,506)	4,580	-	113,356
6	Mar-97	113,356	22,323	(48,772)	3,904	-	90,811
7	Apr-97	90,811	16,339	(33,233)	3,280	-	77,197
8	May-97	77,197	16,171	(104,332)	4,682	-	(6,282)
9	Jun-97	(6,282)	55,000	(43,953)	15,343	-	20,108
10	Jul-97	20,108	55,000	(31,986)	20,222	-	63,344
11	Aug-97	63,344	55,000	(15,761)	3,806	-	106,389
12	Sep-97	106,389	55,000	(23,364)	4,643	-	142,668
11	TOTAL		<u>375,054</u>	<u>(500,622)</u>	<u>72,143</u>		

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

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 9/30/99
HISTORIC BASE YR - 1: 9/30/98
WITNESS: R. CLANCY

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 000768-GU

LINE NO.	YEAR	BEGINNING BALANCE	PROVISION ACCRUAL	BAD DEBT WRITE OFFS	RECOVERIES & ADJUSTMENTS	COVERED BY CUSTOMER DEPOSIT**	ENDING BALANCE
HISTORIC BASE YEAR							
1	Oct-98	13,263	1,313	-	-	-	14,576
2	Nov-98	14,576	1,385	-	-	-	15,961
3	Dec-98	15,961	1,253	(603)	-	-	16,611
4	Jan-99	16,611	1,404	-	-	-	18,015
5	Feb-99	18,015	1,296	-	-	-	19,311
6	Mar-99	19,311	1,390	-	-	-	20,701
7	Apr-99	20,701	1,486	-	-	-	22,187
8	May-99	22,187	1,567	-	544	-	24,298
9	Jun-99	24,298	1,615	-	-	-	25,913
10	Jul-99	25,913	1,541	-	-	-	27,454
11	Aug-99	27,454	1,471	-	-	-	28,925
12	Sep-99	28,925	1,507	-	-	-	30,432
13	TOTAL		<u>17,228</u>	<u>(603)</u>	<u>544</u>		
PRIOR YEAR							
14	Oct-97	39,155	1,418	-	-	-	40,573
15	Nov-97	40,573	1,262	-	-	-	41,835
16	Dec-97	41,835	1,376	-	-	-	43,211
17	Jan-98	43,211	1,315	-	-	-	44,526
18	Feb-98	44,526	1,334	-	-	-	45,860
19	Mar-98	45,860	1,385	-	-	-	47,245
20	Apr-98	47,245	1,246	(42,157)	-	-	6,334
21	May-98	6,334	1,390	-	-	-	7,724
22	Jun-98	7,724	1,430	-	-	-	9,154
23	Jul-98	9,154	1,438	-	-	-	10,592
24	Aug-98	10,592	1,315	-	-	-	11,907
25	Sep-98	11,907	1,356	-	-	-	13,263
26	TOTAL		<u>16,265</u>	<u>(42,157)</u>			

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

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YR - 2: 9/30/97
WITNESS: R. CLANCY

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

DOCKET NO.: 000768-GU

HISTORIC BASE YR - 2

LINE NO.	SECOND PRIOR YEAR	BEGINNING BALANCE	PROVISION ACCRUAL	BAD DEBT WRITE OFFS	RECOVERIES & ADJUSTMENTS	COVERED BY CUSTOMER DEPOSIT	ENDING BALANCE
1	Oct-96	19,908	1,616	-	239	-	21,763
2	Nov-96	21,763	1,652	-	-	-	23,415
3	Dec-96	23,415	1,680	-	355	-	25,450
4	Jan-97	25,450	1,664	(161)	201	-	27,154
5	Feb-97	27,154	1,740	-	-	-	28,894
6	Mar-97	28,894	1,636	-	627	-	31,157
7	Apr-97	31,157	1,090	-	-	-	32,247
8	May-97	32,247	1,390	-	-	-	33,637
9	Jun-97	33,637	1,411	-	-	-	35,048
10	Jul-97	35,048	1,390	-	-	-	36,438
11	Aug-97	36,438	1,354	-	-	-	37,792
12	Sep-97	37,792	1,265	-	98	-	39,155
13	TOTAL		17,888	(161)	1,520		

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

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 9/30/99
HISTORIC BASE YR - 1: 9/30/98
WITNESS: R. CLANCY

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

DOCKET NO.: 000768-GU

LINE NO.	YEAR	BEGINNING BALANCE	PROVISION ACCRUAL	BAD DEBT WRITE OFFS	RECOVERIES & ADJUSTMENTS	COVERED BY CUSTOMER DEPOSIT **	ENDING BALANCE
BASE YEAR							
1	Oct-98	-	-	-	-	-	-
2	Nov-98	-	-	-	-	-	-
3	Dec-98	-	-	-	-	-	-
4	Jan-99	-	-	-	-	-	-
5	Feb-99	-	-	-	-	-	-
6	Mar-99	-	-	-	-	-	-
7	Apr-99	-	-	-	-	-	-
8	May-99	-	-	-	-	-	-
9	Jun-99	-	-	-	-	-	-
10	Jul-99	-	-	-	-	-	-
11	Aug-99	-	-	(34)	-	-	(34)
12	Sep-99	(34)	-	-	-	-	(34)
13	TOTAL			(34)			
PRIOR YEAR							
14	Oct-97	125,571	-	-	-	-	125,571
15	Nov-97	125,571	-	(8,356)	-	-	117,215
16	Dec-97	117,215	-	(181)	-	-	117,034
17	Jan-98	117,034	-	(4,591)	-	-	112,443
18	Feb-98	112,443	-	(1,686)	-	-	110,757
19	Mar-98	110,757	-	(2,773)	-	-	107,984
20	Apr-98	107,984	-	(260)	-	-	107,724
21	May-98	107,724	-	(321)	-	-	107,403
22	Jun-98	107,403	-	-	-	-	107,403
23	Jul-98	107,403	-	(32,201)	-	-	75,202
24	Aug-98	75,202	-	(56)	-	-	75,146
25	Sep-98	75,146	(52,830)	(22,316)	-	-	-
26	TOTAL		(52,830)	(72,741)			

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

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YR - 2: 9/30/97
WITNESS: R. CLANCY

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 000768-GU

HISTORIC BASE YR - 2

LINE NO.	SECOND PRIOR YEAR	BEGINNING BALANCE	PROVISION ACCRUAL	BAD DEBT WRITE OFFS	RECOVERIES & ADJUSTMENTS	COVERED BY CUSTOMER DEPOSIT	ENDING BALANCE
1	Oct-96	121,985	-	-	4,777	-	126,762
2	Nov-96	126,762	-	-	-	-	126,762
3	Dec-96	126,762	-	(24)	-	-	126,738
4	Jan-97	126,738	-	-	10	-	126,748
5	Feb-97	126,748	-	(170)	-	-	126,578
6	Mar-97	126,578	-	-	-	-	126,578
7	Apr-97	126,578	-	(410)	-	-	126,168
8	May-97	126,168	-	(90)	-	-	126,078
9	Jun-97	126,078	-	227	-	-	126,305
10	Jul-97	126,305	-	20	-	-	126,325
11	Aug-97	126,325	-	(754)	-	-	125,571
12	Sep-97	125,571	-	-	-	-	125,571
13	TOTAL		-	(1,201)	4,787		

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

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YR - 1: 09/30/98
 WITNESS: R. CLANCY

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

DOCKET NO.: 000768-GU

ADVERTISING EXPENSES FOR THE YEAR PRIOR TO THE HISTORIC BASE YEAR 09/30/98

	ACCOUNT NO.	ACCOUNT TITLE	TOTAL ADVERTISING	JURISDICTIONAL AMOUNT
		<u>CONSERVATION ADVERTISING</u>		
1	9090	Energy Conservation Program	\$ 143,681	\$ -
2		TOTAL CONSERVATION ADVERTISING	<u>143,681</u>	<u>-</u>
		<u>GENERAL ADVERTISING</u>		
3	9120	Demonstrating/Selling Expense	33,154	33,154
4	9130	Selling Expense	<u>86,370</u>	<u>86,370</u>
5		TOTAL GENERAL ADVERTISING	<u>119,524</u>	<u>119,524</u>
6		TOTAL ADVERTISING EXPENSE	<u>\$ 263,205</u>	<u>\$ 119,524</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF ADVERTISING EXPENSES BY SUB-ACCOUNT TYPE OF DATA SHOWN:
 FOR THE HISTORIC BASE YEAR AND PRIOR YEAR FOR EACH TYPE OF ADVERTISING. HISTORIC BASE YEAR DATA: 09/30/99
 WITNESS: R. CLANCY

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

DOCKET NO.: 000768-GU

ADVERTISING EXPENSES FOR THE HISTORIC BASE YEAR ENDED 09/30/99

	ACCOUNT NO.	ACCOUNT TITLE	TOTAL ADVERTISING	JURISDICTIONAL AMOUNT
		<u>CONSERVATION ADVERTISING</u>		
1	9090	Energy Conservation Program	\$ 151,968	\$ -
2		TOTAL CONSERVATION ADVERTISING	<u>151,968</u>	<u>-</u>
		<u>GENERAL ADVERTISING</u>		
3	9120	Demonstrating/Selling Expense	83,794	83,794
4	9130	Selling Expense	(1,376)	(1,376)
5		TOTAL GENERAL ADVERTISING	<u>82,418</u>	<u>82,418</u>
6		TOTAL ADVERTISING EXPENSE	<u>\$ 234,386</u>	<u>\$ 82,418</u>

FLORIDA PUBLIC SERVICE COMMISSION

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

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

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

DOCKET NO.: 000768-GU

<u>DESCRIPTION</u>	<u>TOTAL</u>	<u>AMOUNT ALLOCATED TO NON-REGULATED</u>	<u>AMOUNT REGULATED</u>
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N/A - NO CIVIC AND CHARITABLE CONTRIBUTIONS ARE INCLUDED IN NET OPERATING INCOME FOR THE HISTORIC BASE YEAR.
FOR THE HISTORIC BASE YEAR ANY SUCH CONTRIBUTION WERE RECORDED BELOW THE LINE IN ACCOUNT 426.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 000768-GU

LINE NO.	INDUSTRY ASSOCIATION DUES FOR THE 12 MONTHS ENDED 9/30/99 ORGANIZATION	AMOUNT
	INDUSTRY ASSOCIATION DUES:	
1	Cocoa Beach Chamber of Commerce	517
2	Indian River Chamber of Commerce	320
3	Leadership Brevard	275
4	Melbourne-Palm Bay Chamber of Commerce	239
5	St. Lucie County Chamber of Commerce	270
6	Titusville Chamber of Commerce	200
7	Dues under \$200 - (2 items)	133
	SUBTOTAL	1,954
	OTHER:	
8	American Gas Association	38,131
9	American Marketing Association	200
10	Associated Gas Distributors	15,730
11	Building Industry Association of South Florida	865
12	Civilian Military Council	275
13	Florida Restaurant Association	370
14	Florida Solar Energy Council	200
15	Home Builders/Contractors Council	460
16	Latin American Builders Association	400
17	Southern Gas Association	11,810
18	St. Lucie Association of Realtors	250
19	Treasure Coast Builders Association	375
20	Dues under \$200 - (8 items)	754
21	SUBTOTAL	69,819
22	GRAND TOTAL	\$ 71,773

23 NOTE: IN THIS COMPANY'S LAST RATE CASE, NO ECONOMIC DEVELOPMENT EXPENSES
 24 WERE APPROVED. HOWEVER, THE CRITERIA FOR RECOVERY OF SUCH EXPENSES
 25 WERE APPLIED TO DETERMINE WHETHER THE COMPANY'S LEVEL OF EXPENDITURE
 26 IS REASONABLE. PURSUANT TO RULE 25-6.0426, F.A.C. , CITY GAS WOULD BE
 27 ALLOWED 90% OF THE EXPENSES INCURRED OR \$ 1,758.38
 28 THIS AMOUNT IS WELL WITHIN THE RECOVERY LIMITATIONS STATED IN THE RULE,
 29 OF THE LESSER OF 0.15% OF GROSS ANNUAL REVENUES OR \$3 MILLION.

TOTAL GROSS OPERATING REVENUES: (C-3)	78,350,986
	0.15%
LIMIT	117,526

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/99
WITNESS: R. CLANCY

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

DOCKET NO.: 000768-GU

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

<u>ORGANIZATION</u>	<u>AMOUNT</u>
None	\$ -
	-
	<u>\$ -</u>

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 9/30/99
 PROJECTED TEST YEAR: 9/30/01
 WITNESS: R. CLANCY

COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 000768-GU

COMPARISON OF CURRENT RATE CASE EXPENSES WITH PRIOR CASE

Line No.	Description	Prior Case 1996	Projected for Current Case 2000	Percent Change (Total)	Percent Change (Annual)	Reason for Change (if 10% or Greater)
1	OUTSIDE CONSULTANTS: COST OF CAPITAL	\$ 47,264	\$ 34,000	-28%	-7%	USED SAME CONSULTANT AS IN PRIOR CASE RESULTING IN LESS PREP TIME
2	OUTSIDE CONSULTANTS: TEMPORARY SERVICES	14,786	10,000	-32%	-8%	USED FEWER TEMPS
3	LEGAL SERVICES	119,839	180,000	50%	13%	INCLUDES 75,000 IN THE EVENT OF A HEARING
4	OTHER EXPENSES	22,368	45,000	101%	25%	OUT OF TOWN EXPENSES FOR RATE CASE TEAM MEMBERS & FPSC STAFF
5	PAYROLL & OVERHEADS	10,996	100,000	809%	202%	CAPITALIZED PAYROLL AND BENEFITS IN CONNECTION WITH CASE
6	REMAINING UNAMORTIZED EXPENSES OF PRIOR CASE	<u>161,667</u>	-	-100%	-25%	1996 CASE FULLY AMORTIZED
7	TOTAL	\$ 376,920	\$ <u>369,000</u>	-2%	-0.5%	
8	AMOUNT INCURRED IN EXCESS OF PRIOR RATE CASE ESTIMATE	(121)				
9	AMOUNT RECOVERABLE UNDER DOCKET 960502-GU	\$ <u>377,041</u>				

SCHEDULE OF RATE CASE AMORTIZATION IN THE HISTORIC BASE YEAR

Line No.	Description	Total Expenses	Rate Order Date	Amortization Period	Authorized Amortization Amount 1999	Unamortized Authorized Balance @ 9/30/99
10	PRIOR CASE: DOCKET NO. 960502-GU	376,920	11/20/1996	3 YEARS	<u>125,676</u>	<u>20,825</u>
11	CURRENT CASE: DOCKET NO. 000768-GU	<u>369,000</u>			-	-
12	TOTAL	\$ <u>745,920</u>			\$ <u>125,676</u>	\$ <u>20,825</u>
					Docket No. 960502-GU	Docket No. 000768-GU
13	RATE CASE EXPENSE INCURRED (ANTICIPATED) AS A PERCENTAGE OF RATE BASE				0.41%	0.32%
14	RATE CASE EXPENSE INCURRED (ANTICIPATED) AS A PERCENTAGE OF REVENUE (Margin)				1.26%	1.10%
15	RATE CASE EXPENSE INCURRED (ANTICIPATED) PER CUSTOMER				\$ 3.73	\$ 3.64

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/99
WITNESS: R. CLANCY

COMPANY CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 000768-GU

MISCELLANEOUS GENERAL EXPENSES FOR THE 12 MONTHS ENDED 09/30/99

LINE NO	SUB ACCOUNT NUMBER	DESCRIPTION	TOTAL	UTILITY AMOUNT
1	930.1	Institutional or Goodwill Advertising	\$552	\$552
2	930.2	Industry Association Dues	15,129	15,129
3	930.2	Other (15 Items)	2,455	2,455
4		TOTAL	<u>\$18,136</u>	<u>\$18,136</u>

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/99
WITNESS: R. CLANCY

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

DOCKET NO.: 000768-GU

LINE NO.	ACCOUNT NO.	TITLE	(1) DESCRIPTION	(2) DATE INCURRED	(3) DEBIT	(4) CREDIT
1	887	AMORTIZATION OF ODORANT	AMORTIZATION OF COSTS ASSOCIATED WITH THE OVER AMORTIZATION OF ODORANT IN THE BASE YEAR	OCT 1999		6,152
2	410	DEFERRED INCOME TAXES	DEFERRED TAXES ON LINE 1 ITEM ABOVE		2,315	

SCHEDULE C-16

GAINS AND LOSSES ON DISPOSITION OF PLANT OR PROPERTY

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 9/30/99

HISTORIC BASE YR - 1: 9/30/98

HISTORIC BASE YR - 2: 9/30/97

WITNESS: R. CLANCY

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

DOCKET NO.: 000768-GU

GAINS AND LOSSES ON PROPERTY

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

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SCHEDULE C-17

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

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 000768-GU

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

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

LINE NO.	A/C NO.	DESCRIPTION	% RATE	Oct-98	Nov-98	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	TOTAL DEPRECIATION
1	301	ORGANIZATION	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
2	302	FRANCHISES & CONSENTS	0.00%	187	187	187	187	187	187	187	187	187	187	187	187	2,244
3	303	MISC. INTANGIBLE PLANT	0.00%	84	84	84	84	84	84	84	84	84	84	84	84	1,008
4	375	STRUCTURES & IMPROVEMENTS	2.60%	997	1,011	1,017	1,227	1,228	1,248	1,281	1,304	1,272	1,238	1,256	1,272	14,350
5	376	MAINS	VARIOUS	201,825	202,147	203,801	206,931	207,987	208,934	210,533	212,269	213,085	213,354	213,822	214,544	2,509,231
6	379	M & R STATION EQUIP-GATE STATIONS	3.50%	12,046	12,122	12,225	11,992	12,017	12,161	12,310	12,363	12,435	12,501	12,542	12,597	147,310
7	380	SERVICES	VARIOUS	107,257	107,597	108,493	146,285	147,392	147,687	147,987	148,293	148,567	148,786	149,013	149,312	1,856,670
8	381	METERS	4.10%	26,140	26,142	26,135	23,911	24,100	23,976	23,969	23,960	23,874	24,222	24,632	24,921	295,982
9	382	METER INSTALLATIONS	3.10%	6,483	6,487	6,485	6,696	6,678	6,671	6,673	6,676	6,675	6,675	6,686	6,690	79,576
10	383	HOUSE REGULATORS	4.00%	6,668	6,665	6,654	7,176	7,158	7,095	7,005	6,932	6,895	6,887	6,879	6,876	82,889
11	384	HOUSE REGULATORS-INSTALLATION	3.20%	3,103	3,106	3,106	2,927	2,927	2,927	2,927	2,927	2,927	2,927	2,927	2,927	35,659
12	385	INDUSTRIAL M&R STATION EQUIP	3.30%	6,861	6,975	7,095	6,077	6,130	6,193	6,283	6,334	6,413	6,498	6,557	6,594	77,989
13	386	OTHER PROP ON CUSTOMER PREMISES	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
14	387	OTHER EQUIPMENT	3.30%	541	541	541	435	435	435	435	435	435	435	435	435	5,541
15	390	STRUCTURES & IMPROVEMENTS	2.50%	2,068	2,095	2,911	4,624	4,645	4,665	4,666	4,667	4,667	4,667	4,667	4,667	49,010
16	391	OFFICE FURNITURE & EQUIPMENT	VARIOUS	25,863	25,888	27,379	32,721	34,505	34,540	34,717	34,913	34,969	35,316	35,980	36,658	393,449
17	392	TRANSPORTATION EQUIPMENT	8.30%	3,194	3,194	3,194	3,043	3,047	3,047	3,054	3,060	3,060	3,060	3,060	3,103	37,118
18	393	STORES EQUIPMENT	4.00%	120	120	120	38	38	38	38	38	38	38	38	38	702
19	394	TOOLS, SHOP, GARAGE EQUIPMENT	6.80%	3,888	4,039	4,133	1,928	1,993	2,047	2,126	2,161	2,171	2,391	2,690	2,777	32,343
20	395	LABORATORY EQUIPMENT	9.50%	318	318	318	182	182	182	182	182	182	182	182	182	2,594
21	397	COMMUNICATION EQUIPMENT	8.30%	2,806	3,820	4,855	6,232	6,285	6,341	6,341	6,344	6,348	6,348	6,348	6,348	68,416
22	398	MISCELLANEOUS EQUIPMENT	6.50%	219	219	357	178	181	181	181	181	181	181	181	195	2,433
23		DEPRECIATION. RESERVE DEFICIENCY		-	-	-	-	-	-	-	-	-	-	-	-	-
24		SUBTOTAL		410,668	412,757	419,089	462,873	467,198	468,639	470,960	473,312	474,467	475,978	478,166	480,407	5,494,514
25		OTHER AMORTIZATION EXPENSE		3,879	3,879	3,879	8,680	6,251	6,251	6,251	4,694	6,001	6,639	6,078	23,573	86,055
26		TOTAL AMORTIZATION & DEPRECIATION EXPENSE		414,547	416,636	422,968	471,553	473,449	474,890	477,211	478,006	480,468	482,617	484,244	503,980	5,580,569
27		TOTAL EXPENSE PER BALANCE SHEET		449,015	449,015	408,827	453,816	451,387	451,387	451,387	449,830	451,437	452,075	451,514	369,009	5,288,899
28		DIFFERENCE		(34,468)	(32,379)	14,141	17,737	22,062	23,503	25,824	28,176	29,031	30,542	32,730	134,971	291,870

NOTE: DEPRECIATION RATES APPROVED PER ORDER NO. PSC-99-2505-PAA-GU DOCKET NO. 990229-GU

FLORIDA PUBLIC SERVICE COMMISSION

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

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

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

DOCKET NO.: 000768-GU

LINE NO.	ACCT SUB-ACCT NO.	PLANT ACCOUNT TITLE	Oct-98	Nov-98	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	TOTAL AMORT/RECOVERY EXPENSE
1	406	AMORTIZATION OF PLANT ACQ ADJ'S	\$458	\$458	\$458	\$5,259	\$2,830	\$2,830	\$2,830	\$1,273	\$2,580	\$3,218	\$2,657	\$2,657	\$27,508
		TOTAL AMOUNT OF AMORTIZATION/RECOVERY THROUGH 9/30/99							\$47,158						
		EFFECTIVE DATE:							Various						
		AMORTIZATION/RECOVERY PERIOD:							30 years						
		REASON:							Recovery of Investment in excess of original cost						
3	407.2	AMORTIZATION OF CONVERSION EXPENSES	\$3,421	\$3,421	\$3,421	\$3,421	\$3,421	\$3,421	\$3,421	\$3,421	\$3,421	\$3,421	\$3,421	\$20,916	\$58,547
		TOTAL AMOUNT OF AMORTIZATION/RECOVERY THROUGH 9/30/99							\$1,181,724						
		EFFECTIVE DATE:							Various						
		AMORTIZATION/RECOVERY PERIOD:							10 years						
		REASON:							Recovery of costs to convert customer burners to natural gas						
4	TOTAL		\$3,879	\$3,879	\$3,879	\$8,680	\$6,251	\$6,251	\$6,251	\$4,694	\$6,001	\$6,639	\$6,078	\$23,573	\$86,055

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 000768-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/99
 WITNESS: R. F. WALL

LINE NO.	A/C NO.	DESCRIPTION	Oct-98	Nov-98	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	12 MONTH TOTAL
1	301	ORGANIZATION	-	-	-	-	-	-	-	-	-	-	-	-	-
2	302	FRANCHISES & CONSENTS	187	187	187	187	187	187	187	187	187	187	187	187	2,244
3	303	MISC. INTANGIBLE PLANT	84	84	84	84	84	84	84	84	84	84	84	84	1,008
4	375	STRUCTURES & IMPROVEMENTS	997	1,011	1,017	1,227	1,228	1,248	1,281	1,304	1,272	1,238	1,256	1,272	14,350
5	387	OTHER EQUIPMENT	541	541	541	435	435	435	435	435	435	435	435	435	5,541
6	390	STRUCTURES & IMPROVEMENTS	2,068	2,095	2,911	4,624	4,645	4,665	4,666	4,667	4,667	4,667	4,667	4,667	49,010
7	391	OFFICE FURNITURE & EQUIPMENT	25,863	25,888	27,379	32,721	34,505	34,540	34,717	34,913	34,969	35,316	35,980	36,658	393,449
8	392	TRANSPORTATION EQUIPMENT	3,194	3,194	3,194	3,043	3,047	3,047	3,054	3,060	3,060	3,060	3,060	3,103	37,118
9	393	STORES EQUIPMENT	120	120	120	38	38	38	38	38	38	38	38	38	702
10	394	TOOL, SHOP, & GARAGE EQUIP	3,888	4,039	4,133	1,928	1,993	2,047	2,126	2,161	2,171	2,391	2,690	2,777	32,343
11	395	LABORATORY EQUIPMENT	318	318	318	182	182	182	182	182	182	182	182	182	2,594
12	397	COMMUNICATIONS EQUIPMENT	2,806	3,820	4,855	6,232	6,285	6,341	6,341	6,344	6,348	6,348	6,348	6,348	68,416
13	398	MISCELLANEOUS EQUIPMENT	219	219	357	178	181	181	181	181	181	181	181	195	2,433
14		TOTAL	40,285	41,516	45,096	50,880	52,810	52,995	53,292	53,557	53,595	54,128	55,108	55,948	609,209

LINE NO.	A/C NO.	DESCRIPTION	12 MONTH TOTAL	NON-UTILITY %	12 MONTH NON-UTILITY	METHOD OF ALLOCATION
1	301	ORGANIZATION	-	n/a	-	n/a
2	302	FRANCHISES & CONSENTS	2,244	0.00%	-	n/a
3	303	MISC. INTANGIBLE PLANT	1,008	17.00%	171	three factor
4	375	STRUCTURES & IMPROVEMENTS	14,350	31.75%	4,556	square footage and use
5	387	OTHER EQUIPMENT	5,541	0.00%	-	regulated
6	390	STRUCTURES & IMPROVEMENTS	49,010	19.98%	9,794	square footage and use
7	391	OFFICE FURNITURE & EQUIPMENT	393,449	31.00%	121,969	weighted average of buildings
8	392	TRANSPORTATION EQUIPMENT	37,118	13.00%	4,825	three factor
9	393	STORES EQUIPMENT	702	13.00%	91	three factor
10	394	TOOL, SHOP, & GARAGE EQUIP	32,343	13.00%	4,205	three factor
11	395	LABORATORY EQUIPMENT	2,594	0.00%	-	regulated
12	397	COMMUNICATIONS EQUIPMENT	68,416	13.00%	8,894	three factor
13	398	MISCELLANEOUS EQUIPMENT	2,433	13.00%	316	three factor
14		TOTAL	609,209		154,822	

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/99
WITNESS: R. CLANCY

COMPANY: CITY GAS OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 000768-GU

LINE NUMBER	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENT	UTILITY ADJUSTED
1	Current Income Tax - Federal	C-21	(700,739)	-	(700,739)
2	Current Income Tax - State	C-21	(119,952)	-	(119,952)
3	Deferred Income Tax - Federal	C-24	659,628	-	659,628
4	Deferred Income Tax - State	C-24	152,690	-	152,690
5	Total		(8,373)	-	(8,373)
6	ITC Amortization				-
7	(3% ITC and IRC 46(f)2)	B-17	(12,168)	-	(12,168)
8	Total Income Tax Expense (Credit)		(20,541)	-	(20,541)

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/99
WITNESS: R. CLANCY

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 000768-GU

LINE NUMBER	DESCRIPTION	AMOUNT	*DETAIL OF ADJUSTMENTS TO PRETAX INCOME	
			LINE 5	AMOUNT
1	NET UTILITY OPERATING INCOME (FROM C-1)	5,254,796	1) TAX DEPR / AMORTIZATION OVER BOOK	(C-24) (1,155,250)
2	ADD INCOME TAX ACCOUNTS (FROM C-20)	(20,541)	2) OTHER TIMING DIFFERENCES	(C-24) (1,270,746)
3	LESS INTEREST CHARGES (FROM C-22)	4,989,712	3) PERMANENT DIFFERENCES	(C-23) 503
4	PRETAX INCOME PER BOOKS	244,543	TOTAL ADJUSTMENTS	* (2,425,493)
5	ADJUSTMENTS TO PRETAX INCOME (PROVIDE DETAIL)*	(2,425,493)		
6	TAXABLE INCOME (CURRENT)	(2,180,950)		
7	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)	-		
8	STATE TAXABLE INCOME	(2,180,950)		
9	STATE INCOME TAX RATE	5.50%		
10	CURRENT STATE INCOME TAX PROVISION (LINE 8 x LINE 9)	(119,952)		
11	FEDERAL TAXABLE INCOME (LINE 6 - LINE 10)	(2,060,998)		
12	FEDERAL INCOME TAX RATE	34.00%		
13	CURRENT FEDERAL INCOME TAX PROVISION (LINE 11 x LINE 12)	(700,739)		
14	LESS: ITC REALIZED	-		
15	FEDERAL INCOME TAX - CURRENT	(700,739)		
16	SUMMARY: STATE TAX - CURRENT	(119,952)		
17	FEDERAL TAX - CURRENT	(700,739)		
18	TOTAL CURRENT INCOME TAX EXPENSE <CREDIT> PER BOOKS	(820,691)		

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 000768-GU

INTEREST IN TAX EXPENSE CALCULATION

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	INTEREST ON LONG-TERM DEBT INCLUDING AMORTIZATION OF DEBT PREMIUM, DISC. AND EXPENSE NET	3,807,382	-	3,807,382
2	INTEREST ON SHORT-TERM DEBT	676,138	-	676,138
3	OTHER INTEREST EXPENSE	173,306	-	173,306
4	CUSTOMER DEPOSITS	332,886	-	332,886
5	TOTAL USED FOR TAX CALCULATION (TO C-21)	<u>4,989,712</u>	-	<u>4,989,712</u>

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

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 000768-GU

EXPLANATION: PROVIDE THE DESCRIPTION AND AMOUNT OF ALL BOOK/TAX
 DIFFERENCES ACCOUNTED FOR AS PERMANENT DIFFERENCES. THIS WOULD
 INCLUDE ANY ITEMS ACCOUNTED FOR ON A FLOW THROUGH BASIS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/99
 WITNESS: R. CLANCY

<u>LINE NO.</u>	<u>Description</u>	<u>Total Amount</u>	<u>Non-Utility Amount</u>	<u>Utility Amount</u>
1	Meals & Entertainment in excess of 50% limitation	21,258	20,755	503
2	TOTAL	21,258	20,755	503

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/99
WITNESS: R. CLANCY

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 000768-GU

DEFERRED INCOME TAXES - YEAR ENDED 09/30/99

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED *
	TIMING DIFFERENCES:			
1	TAX DEPRECIATION AND AMORTIZATION	6,357,889		
2	BOOK DEPRECIATION AND AMORTIZATION	5,202,639		
3	DIFFERENCE		1,155,250	1,155,250
	OTHER TIMING DIFFERENCES (ITEMIZE):			
4	Underrecovered Gas Costs	1,330,170		
5	Cost of Removal	665,247		
6	Early Retirement	277,300		
7	Pension Costs	234,932		
8	Insurance Analysis	7,864		
9	Bad Debt Analysis	4,950		
10	First Mortgage Retirement Costs	(42,659)		
11	CIAC	(75,000)		
12	Rate Case	(125,676)		
13	Plant Acquisition Adjustment Amortization	(1,006,382)		
14		1,270,746		1,270,746
15	Total Timing Differences	2,425,996		2,425,996
16	State Tax Rate	5.50%		
17	State Deferred Taxes (Line 14 x 15)	133,430		133,430
18	Timing Differences for Federal Taxes			
19	(Line 14 - Line 16)	2,292,566		2,292,566
20	Federal Tax Rate	34.00%		
21	Federal Deferred Taxes (Line 17 x Line 18)	779,472		779,472
22	Add State Deferred Taxes (Line 16)	133,430		133,430
23	Sub-Total Deferred Tax Expense	912,902		912,902
24	Prior Year State DIT Amortization	19,260		19,260
25	Prior Year Federal DIT Amortization	(119,844)		(119,844)
26	Total Prior Year DIT Amortization	(100,584)		(100,584)
27	Total State Deferred Income Tax Expense (Lines 20 + 22)	152,690		152,690
28	Total Federal Deferred Income Tax Expense (Lines 19 + 23)	659,628		659,628
29	Total Deferred Income Tax Expense	812,318		812,318

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

SCHEDULE: C-25

DEFERRED TAX ADJUSTMENT

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 000768-GU

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

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

DESCRIPTION

STATE TAX ADJUSTMENT

NA - NONE

FEDERAL TAX ADJUSTMENT (UNPROTECTED)

NA - NONE

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SCHEDULE C-26

PARENT(S) DEBT INFORMATION

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 000768-GU

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

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

Since City Gas is a division of NUI Corporation, and is using the consolidated capital structure, this schedule is not applicable.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 000768-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/99
WITNESS: R. CLANCY

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

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE ANSWERS TO THE FOLLOWING QUESTIONS

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 09/30/99

WITNESS: R. CLANCY

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

DOCKET NO.: 000768-GU

LINE NO.

- 1 FOR PROFIT AND LOSS PURPOSES, WHICH IRC SECTION 1552 METHOD IS USED FOR TAX ALLOCATION? 1552 (a) (2): Allocated according to tax calculation of each member.
- 2 WHAT TAX YEARS ARE OPEN WITH THE IRS? 1996 through the present year.
- 3 IS THE TREATMENT OF CUSTOMER DEPOSITS AT ISSUE WITH THE IRS? NO.
- 4 IS THE TREATMENT OF CIAC AT ISSUE WITH THE IRS? NO.
- 5 IS THE TREATMENT OF UNBILLED REVENUE AT ISSUE WITH THE IRS? NO.
- 6 FOR THE LAST 5 TAX YEARS, WHAT DOLLARS WERE PAID TO OR RECEIVED FROM THE PARENT FOR FEDERAL INCOME TAXES? Paid to (received from) parent: 1995: \$0; 1996: (\$1,899,174); 1997: \$2,455,583; 1998: \$1,128,589
1999: \$124,651
- 7 HOW WERE THE AMOUNTS IN (6) TREATED? Payments to parent were made when due to IRS and charged to the tax liability account.
- 8 FOR EACH OF THE LAST 5 TAX YEARS, WHAT WAS THE DOLLAR AMOUNT OF INTEREST DEDUCTED ON THE PARENT-ONLY TAX RETURN? 1995: \$3,107,146; 1996: \$2,860,502; 1997: \$1,956,456; 1998: \$1,789,499; 1999: \$1,644,180
- 9 COMPLETE THE FOLLOWING CHART FOR THE LAST 5 YEARS WITH RESPECT TO TAXABLE INCOME:

INCOME (LOSS) (000'S)

	BOOK BASIS					TAX BASIS				
	09/30/95	09/30/96	09/30/97	09/30/98	09/30/99	09/30/95	09/30/96	09/30/97	09/30/98	09/30/99
10 PARENT ONLY	(3,216)	(3,736)	(2,077)	(1,751)	(1,697)	(2,872)	(2,745)	(1,822)	(4,740)	2,084
11 APPLICANT ONLY	(3,112)	536	2,104	1,484	2,183	(7,432)	3,611	4,782	1,528	773
12 TOTAL GROUP	7,888	22,712	29,336	18,957	37,315	(2,055)	12,337	14,863	18,537	22,944
13 TOTAL GROUP EXCLUDING PARENT AND APPLICANT	14,216	25,912	29,309	19,224	36,829	8,249	11,471	11,903	21,749	20,087

FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 000768-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/99
WITNESS: R. CLANCY

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

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 000768-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YR - 1: 09/30/98
 WITNESS: R. CLANCY

OTHER TAXES FOR THE PRIOR YEAR ENDED 09/30/98							
LINE NO.	TYPE OF TAX	(1) RATE	(2) TAX BASIS (\$)	(3) TOTAL AMOUNT (1 X 2)	(4) JURISDICTIONAL FACTOR	(5) AMOUNT	(6) AMOUNT CHARGED TO OPERATING EXPENSES
1	FEDERAL UNEMPLOYMENT	0.80%	848,750	6,790	1.0	6,790	6,510
2	STATE UNEMPLOYMENT	Various	1,854,501	29,962	1.0	29,962	29,454
3	FICA	6.20%	7,995,068	495,694	1.0	495,694	483,566
4	FICA	1.45%	8,483,709	123,014	1.0	123,014	123,014
5	STATE INTANGIBLE	0.2000%	14,713,542	29,427	1.0	29,427	28,544
6	UTILITY ASSESSMENT FEE	0.3750%	57,762,666	216,610	1.0	216,610	216,610
7	PROPERTY	2.1119%	63,958,306	1,350,737	1.0	1,350,737	1,350,737
8	GROSS RECEIPTS	2.50%	54,897,200	1,372,430	1.0	1,372,430	1,372,430
9	FRANCHISE FEE	6% - 10%	22,591,422	1,392,346	1.0	1,392,346	1,392,346
10	OTHER (PLEASE LIST)					-	-
11	SALES TAX DISCOUNT	N/A	N/A	(1,080)	1.0	(1,080)	(1,080)
12	USE TAX	6.50%	8,107	8,107	1.0	8,107	8,107
13	MISCELLANEOUS	N/A	N/A	(1,592)	1.0	(1,592)	(1,592)
14						TOTAL	\$ 5,008,646

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 000768-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/99
 WITNESS: R. CLANCY

OTHER TAXES FOR THE PRIOR YEAR ENDED 09/30/99							
LINE NO.	TYPE OF TAX	(1) RATE	(2) TAX BASIS (\$)	(3) TOTAL AMOUNT (1 X 2)	(4) JURISDICTIONAL FACTOR	(5) AMOUNT	(6) AMOUNT CHARGED TO OPERATING EXPENSES
1	FEDERAL UNEMPLOYMENT	0.80%	822,250	6,578	1.0	6,578	13,091
2	STATE UNEMPLOYMENT	Various	1,576,161	26,086	1.0	26,086	25,932
3	FICA	6.20%	7,150,601	443,337	1.0	443,337	405,814
4	FICA - MEDICARE	1.45%	7,370,343	106,870	1.0	106,870	106,870
5	STATE INTANGIBLE	0.2000%	6,309,096	12,618	1.0	12,618	12,113
6	UTILITY ASSESSMENT FEE	0.375% - 0.5%	58,442,666	289,730	1.0	289,730	289,730
7	PROPERTY	2.1294%	66,192,629	1,409,526	1.0	1,409,526	1,409,526
8	GROSS RECEIPTS	2.50%	43,581,840	1,089,546	1.0	1,089,546	1,089,546
9	FRANCHISE FEE	6% - 10%	20,257,130	1,244,139	1.0	1,244,139	1,244,139
10	OTHER (PLEASE LIST)						
11	SALES TAX DISCOUNT	N/A	N/A	(1,080)	1.0	(1,080)	(1,080)
12	USE TAX	6.50%	5,969	388	1.0	388	388
13	MISCELLANEOUS	100.00%	779	779	1.0	779	779
14							\$ 4,596,848

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/99
WITNESS: R. CLANCY

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 000768-GU

	TYPE OF SERVICE PERFORMED	NAME OF CONTRACTOR	PROJECT	CONTRACT TYPE (CHECK ONE)		PERIOD OF CONTRACT		ACCOUNT CHARGED (#)	CONTRACT COST
				ONE-TIME	CONTINUING	BEGIN	END		
1	Legal	Allen, Norton & Blue	Labor relations		X	N/A	N/A	9230	\$ 12,567
2		Amari & Theriac	Civil matters - Brevard		x	N/A	N/A	9230	1,235
3		Clarke, Silverglate, Williams & Montgon	Civil matters		X	N/A	N/A	9230	24,285
4		Crowell & Moring	FERC matters		X	N/A	N/A	9230	4,572
5		Dean, Mead & Minton	Civil matters - PSL	X		N/A	N/A	9230	1,070
6		LeBeouf, Lamb, Greene & MacRae	Corporate matters		X	N/A	N/A	9230	3,121
7		Morgan, Lewis & Bockius	Civil matters		X	N/A	N/A	9230	151,245
8		Moss, Henderson, Blanton & Lanier	Civil matters	X		N/A	N/A	9230	6,651
9		Pearson & Mayer	Civil matters	X		N/A	N/A	9230	1,412
10		Pitney, Hardin, Kipp & Szuch	Empl/benefits	X		N/A	N/A	9230	12,851
11		Wolf, Block, Schorr & Solis-Cohen	Civil matters		X	N/A	N/A	9230	5,063
12		Items coded incorrectly				N/A	N/A	9230	298
13	Other	Addison Bain	Consultant	X		N/A	N/A	8700	138
14		Intech Group	Communications	X		N/A	N/A	8700	8,777
15		Richard Furman	Engineering		X	N/A	N/A	8700	2,542
16		Susan Warner	Accounting		X	N/A	N/A	8700	3,841
17		Willard & Shullman	Public Relations	X		3/97	2/99	8700	4,233
18	Corporate Services	Accounting			X	N/A	N/A	9230	581,679
19		MIS/Purchasing			X	N/A	N/A	9230	1,052,300
20		Marketing			X	N/A	N/A	9230	424,859
21		Customer Care			X	N/A	N/A	9230	218,630
22		Legal/Risk Management			X	N/A	N/A	9230	246,675
23		HRD/Benefits			X	N/A	N/A	9230	1,134,687
24		Executive/Auditing			X	N/A	N/A	9230	1,323,044
25		Environmental			X	N/A	N/A	9230	26,433
26		Rent/Building Services			X	N/A	N/A	9230	331,248
27		Insurance			X	N/A	N/A	9230	87,588
28		Treasury			X	N/A	N/A	9230	146,391
29		Purchasing			X	N/A	N/A	9230	52,749
TOTAL CONTRACTUAL EXPENSES:									\$ 5,870,184

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 000768-GU

TRANSACTIONS WITH AFFILIATED COMPANIES 9/30/99

NAME OF COMPANY OR RELATED PARTY	RELATION TO UTILITY	TYPE OF SERVICE PROVIDED OR RECEIVED	EFFECTIVE CONTRACT DATE	CHARGE OR (CREDIT) DURING YEAR	
				AMOUNT	ACCOUNT NO.
Utility Business Service:	Wholly-owned sub of NUI Capital, which is wholly-owned sub of NUI Corporation.	Billing, mainframe support and certain engineering-related services.	Various	\$ 898,259	619787 FERC 921
Elizabethtown Gas Co	Another utility division of NUI Corporation	Purchase of gas	na	\$ 84,831	820000 FERC 804
Elizabethtown Gas Co	Another utility division of NUI Corporation	Sale of gas	na	\$ 89,032	420000 FERC 481

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 000768-GU

HISTORIC BASE YEAR DATA: 9/30/99
HISTORIC BASE YR - 1: 9/30/98
HISTORIC BASE YR - 2: 9/30/97
HISTORIC BASE YR - 3: 9/30/96
WITNESS: R. CLANCY

LINE NO.	INCREASE IN WAGES AND SALARY BY GROUP	09/30/1996	09/30/1997	09/30/1998	09/30/1999
1	SUPERVISORY	(2.92%)	12.75%	12.85%	(5.82%)
2	UNION	(2.15%)	0.79%	2.61%	(13.05%)
3	OPERATIONS	(15.79%)	5.88%	9.28%	(3.69%)
4	TOTAL INCREASE (WEIGHTED AVERAGE)	(6.24%)	6.33%	8.16%	(7.78%)
5	CHANGE IN CPI FROM PREVIOUS YEAR	2.95%	2.29%	1.56%	2.21%
6	DIFFERENCE BETWEEN INCREASE IN WAGES AND SALARIES AND CPI	(9.19%)	4.04%	6.60%	(9.99%)

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/99
 PRIOR RATE CASE BASE YR: 09/30/95
 WITNESS: R. CLANCY

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

DOCKET NO.: 000768-GU

LINE NO.	FUNCTION	COL 1 HISTORIC BASE YEAR TOTAL COMPANY PER BOOKS (MFR C-5) (CURRENT CASE)	COL 2 O & M ADJUSTMENTS (MFR C-35) (CURRENT CASE)	COL 3 ADJUSTED HISTORIC BASE YEAR O & M (MFR C-1) (CURRENT CASE)	COL 4 1995 BASE YEAR ADJUSTED O & M (MFR C-36) (PRIOR CASE)	COL 5 COMPOUND MULTIPLIER (MFR C-37)	COL 6 HISTORIC BASE YEAR BENCHMARK (COL 4 X 5)	COL 7 BENCHMARK VARIANCE (MFR C-38) (COL 6 - 3)
1	DISTRIBUTION OPERATIONS	5,101,964	\$ (956,893)	\$4,145,071	\$4,949,153	1.1385	\$5,634,719	(\$1,489,648)
2	DISTRIBUTION MAINTENANCE	1,154,904	16,066	\$1,170,970	\$969,576	1.1385	1,103,883	67,087
3	CUSTOMER ACCOUNTS	2,351,707	48,467	\$2,400,174	\$2,792,671	1.1385	3,179,517	(779,343)
4	CUSTOMER SERVICE & INFORMATION	-	-	\$0	-	1.1385	-	-
5	SALES EXPENSE	2,849,234	(1,909,104)	\$940,130	\$1,343,303	1.1385	1,529,380	(589,250)
6	ADMINISTRATIVE & GENERAL	10,368,935	(1,744,791)	\$8,624,144	\$5,973,533	1.1385	6,800,998	1,823,146
7	PROD. & LOCAL STORAGE	-	-	-	-	-	-	-
8	TOTAL	<u>\$21,826,744</u>	<u>(\$4,546,255)</u>	<u>\$17,280,489</u>	<u>\$16,028,236</u>		<u>\$18,248,497</u>	<u>(\$968,008)</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DETAIL OF ADJUSTMENTS MADE TO THE
HISTORIC BASE YEAR PER BOOKS O & M EXPENSES BY FUNCTION.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/99
WITNESS: R. CLANCY

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

DOCKET NO.: 000768-GU

LINE NO.	FUNCTION	ADJUSTMENT	EXPLANATION
1	DISTRIBUTION OPERATIONS	\$ (956,893)	To remove non-utility and previously disallowed expense.
2	DISTRIBUTION MAINTENANCE	16,066	To remove overamortization of odorant and previously disallowed expense.
3	CUSTOMER ACCOUNTS	48,467	To remove non-utility expense.
4	CUSTOMER SERVICE. & INFORMATION	-	
5	SALES EXPENSE	(1,909,104)	To remove ECP and previously disallowed expense.
6	ADMINISTRATIVE & GENERAL	(1,744,791)	To allocate A&G expenses to non-utility and remove expenses previously disallowed.
7	TOTAL	<u>\$ (4,546,255)</u>	

FLORIDA PUBLIC SERVICE COMMISSION

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

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

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

DOCKET NO.: 000768-GU

LINE NO.	FUNCTION	BASE YEAR ACTUAL O&M	ADJUSTMENTS FOR NON-BASE RATE EXPENSE RECOVERIES	BASE YEAR ADJUSTED O&M	EXPLANATION
1	DISTRIBUTION OPERATIONS	\$4,949,153	\$0	\$4,949,153	N/A
2	DISTRIBUTION MAINTENANCE	969,576	-	969,576	N/A
3	CUSTOMER ACCOUNTS	2,792,671	-	2,792,671	N/A
4	CUSTOMER SERVICE & INFORMATION	0	-	0	N/A
5	SALES EXPENSE	1,343,303	-	1,343,303	N/A
6	ADMINISTRATIVE & GENERAL	5,973,533	-	5,973,533	N/A
7	PROD. & LOCAL STORAGE	0	-	0	N/A
8	TOTAL	<u>\$16,028,236</u>	<u>\$0</u>	<u>\$16,028,236</u>	

FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 000768-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR LAST CASE: 09/30/95
HISTORIC BASE YEAR CURRENT CASE: 09/30/99
WITNESS: R. CLANCY

LINE NO.	YEAR	TOTAL CUSTOMERS		A COMPOUND MULTIPLIER	AVERAGE CPI		B COMPOUND MULTIPLIER	INFLATION & GROWTH COMPOUND MULTIPLIER
		AVERAGE NUMBER FOR PERIOD	% INCREASE		AMOUNT	% INCREASE		(A X B)
1	1995	95,827		1.0000	152.4		1.0000	1.0000
2	1996	96,737	0.95%	1.0095	156.9	2.95%	1.0295	1.0393
3	1997	97,497	0.79%	1.0174	160.5	2.29%	1.0531	1.0715
4	1998	98,110	0.63%	1.0238	163.0	1.56%	1.0696	1.0950
5	1999	99,802	1.72%	1.0415	166.6	2.21%	1.0932	1.1385

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 000768-GU

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

TYPE OF DATA SHOWN:
 HIS. BASE YR LAST CASE: 09/30/95
 HIS. BASE YR CURRENT CASE: 09/30/99
 WITNESS: R. CLANCY

FERC ACCOUNTS: 870-881 FERC FUNCTIONAL GROUP: DISTRIBUTION OPERATIONS

	<u>AMOUNT</u>
TEST YEAR ADJUSTED REQUEST	4,145,071
BENCHMARK	<u>5,634,719</u>
VARIANCE TO JUSTIFY	<u>(\$1,489,648)</u>

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE
1	1	870 Supervision and Engineering	58,002	66,037	852,553	786,516
2		874, 878 Main & Service, Meter & Reg	1,532,064	1,744,289	1,674,240	(70,049)
3	2	879 Customer Installations	2,232,272	2,541,491	293,986	(2,247,505)
4		875-877, 880-881 Other	1,126,815	1,282,902	1,324,292	41,390
5			-	-	-	-
6			-	-	-	-
7			<u>4,949,153</u>	<u>5,634,719</u>	<u>4,145,071</u>	<u>(1,489,648)</u>

JUSTIFICATION

- \$480 Thousand represent Distribution Management salaries and associated costs which were recorded as A&G (920 and 921) in 1995.
 \$300 Thousand represents project development costs not previously incurred.
- Variance represents costs attributable to the Appliance Business. These costs were included in cost of service in 1995, as the Appliance Business was previously regulated.

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HIS. BASE YR LAST CASE: 09/30/95
 HIS. BASE YR CURRENT CASE: 09/30/99
 WITNESS: R. CLANCY

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

DOCKET NO.: 000768-GU

FERC ACCOUNTS: 885 - 895 FERC FUNCTIONAL GROUP: DISTRIBUTION MAINTENANCE

	<u>AMOUNT</u>
TEST YEAR ADJUSTED REQUEST	1,170,970
BENCHMARK	<u>1,103,883</u>
VARIANCE TO JUSTIFY	<u>\$67,087</u>

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE
1		885-895 Maintenance	969,576	1,103,883	1,170,970	67,087
2			-	-	-	-
3			<u>969,576</u>	<u>1,103,883</u>	<u>1,170,970</u>	<u>67,087</u>

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 000768-GU

HIS. BASE YR LAST CASE: 09/30/93
HIS. BASE YR CURRENT CASE: 09/30/95
WITNESS: R. CLANCY

FERC ACCOUNTS: 901-905

FERC FUNCTIONAL GROUP: CUSTOMER ACCOUNTS

	<u>AMOUNT</u>
TEST YEAR ADJUSTED REQUEST	\$2,400,174
BENCHMARK	<u>3,179,516</u>
VARIANCE TO JUSTIFY	<u>(\$779,342)</u>

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE
1		901-905 Customer Accounts	2,792,671	3,179,516	2,400,174	(779,342)
2			<u>\$ 2,792,671</u>	<u>\$ 3,179,516</u>	<u>\$ 2,400,174</u>	<u>(779,342)</u>

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HIS. BASE YR LAST CASE: 09/30/95
 HIS. BASE YR CURRENT CASE: 09/30/99
 WITNESS: R. CLANCY

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

DOCKET NO.: 000768-GU

FERC ACCOUNTS: 911 - 917

FERC FUNCTIONAL GROUP: SALES EXPENSE

	<u>AMOUNT</u>
TEST YEAR ADJUSTED REQUEST	\$940,130
BENCHMARK	<u>1,529,381</u>
VARIANCE TO JUSTIFY	<u>(\$589,251)</u>

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE
1		911 Sales Supervision	131,427	149,633	29,669	(119,964)
2		912 Demonstration & Selling	1,015,945	1,156,676	903,143	(253,533)
3		913 Advertising	19,823	22,569	(1,376)	(23,945)
4		916 Misc Sales Expense	<u>176,108</u>	<u>200,503</u>	<u>8,694</u>	<u>(191,809)</u>
5			<u>1,343,303</u>	<u>1,529,381</u>	<u>940,130</u>	<u>(589,251)</u>

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 000768-GU

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

TYPE OF DATA SHOWN:
 HIS. BASE YR LAST CASE: 09/30/95
 HIS. BASE YR CURRENT CASE: 09/30/99
 WITNESS: R. CLANCY

FERC ACCOUNTS: 920 - 935 FERC FUNCTIONAL GROUP: ADMINISTRATIVE & GENERAL

	<u>AMOUNT</u>
TEST YEAR ADJUSTED REQUEST	8,624,144
BENCHMARK	<u>6,800,999</u>
VARIANCE TO JUSTIFY	<u>\$1,823,145</u>

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE
1	1	921 & 923 Supplies & Outside Services	2,812,379	3,201,955	6,709,785	3,507,830
2		Other Administrative & General	<u>3,161,154</u>	<u>3,599,044</u>	<u>1,914,359</u>	<u>(1,684,685)</u>
3			<u>5,973,533</u>	<u>6,800,999</u>	<u>8,624,144</u>	<u>1,823,145</u>

JUSTIFICATION

1. \$1.2 million of the difference was approved in the last rate order. The remaining difference is attributable primarily to the shift in costs from services that were provided by City Gas utility on a local level to costs that are now being managed centrally and allocated via the corporate services allocation. Some of the difference represents higher spending levels to improve quality of service or upgrades in technology.

	<u>(\$000)</u>	
Approved in last rate order	\$1,200	Based on \$4 mil approved in last order
Bill production & pmt processing	\$700	In FERC 903 previously
Information Systems	\$500	Higher level of spending for improved technology
Rent & Building Services	\$400	Amounts not previously allocated
HR & Benefits	\$600	Benefit costs on labor for corporate services allocated
Other	\$100	
	<u>\$3,500</u>	

CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO. 000768-GU
MINIMUM FILING REQUIREMENTS
INDEX

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 000768-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/99
 PRIOR RATE CASE YEAR: 9/30/97
 WITNESS: R. CLANCY

LAST RATE CASE - TEST YEAR ENDED 9/30/97						PRESENT RATE CASE - HISTORIC BASE YEAR ENDED 9/30/99							
LINE NO.	CLASS OF CAPITAL (1)	APPROVED DOLLARS (2)	RATIO (3)	COST RATE APPROVED (4)	WEIGHTED COST APPROVED (5)	ADJUSTMENTS					RATIO (11)	COST RATE (12)*	WEIGHTED COST (13)
						AMOUNT PER BOOKS (6)	TO CONFORM W/ RATIO OF INVESTOR SOURCES (7)	SPECIFIC (8)	PRORATA (9)	NET (10)			
1	COMMON EQUITY*	\$ 32,203,518	35.04%	11.30%	3.96%	\$ 42,765,918	\$ (4,101,046)	\$ -	\$ (7,729,668)	\$ 30,935,204	32.65%	11.30%	3.69%
2	LONG TERM DEBT*	\$ 37,683,242	41.00%	7.50%	3.07%	\$ 46,880,480	\$ 1,729,088	\$ -	\$ (9,717,757)	\$ 38,891,811	41.05%	6.33%	2.60% a
3	SHORT TERM DEBT*	\$ 7,300,439	7.94%	6.00%	0.48%	\$ 12,353,913	\$ 2,371,958	\$ -	\$ (2,943,915)	\$ 11,781,956	12.44%	5.47%	0.68% a
4	CUSTOMER DEPOSITS	\$ 5,483,576	5.97%	6.00%	0.36%	\$ 5,472,062	\$ -	\$ -	\$ -	\$ 5,472,062	5.78%	6.08%	0.35% a
5	ITC - (0 COST)	\$ 1,350,074	1.47%	0.00%	0.00%	\$ 1,099,477	\$ -	\$ 15,704	\$ -	\$ 1,115,181	1.18%	0.00%	0.00%
6	DEF TAXES - (0 COST)	\$ 7,890,179	8.58%	0.00%	0.00%	\$ 17,987,779	\$ -	\$ (11,438,499)	\$ -	\$ 6,549,280	6.91%	0.00%	0.00%
7	OTHER (EXPLAIN)	\$ -	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
8	TOTAL	<u>\$ 91,911,028</u>	<u>100%</u>		<u>7.87%</u>	<u>\$ 126,559,629</u>	<u>\$ -</u>	<u>\$ (11,422,795)</u>	<u>\$ (20,391,341)</u>	<u>\$ 94,745,493</u>	<u>100.00%</u>		<u>7.32%</u>
9	INTEREST SYNCHRONIZATION CALCULATION												
10													\$ 94,745,493
11													3.63%
12													\$ 3,439,261
13													\$ 4,989,712
14	* COMMON EQUITY, LONG TERM DEBT AND SHORT TERM DEBT ARE PRESENTED												\$ 1,550,450
15	IN CONFORMANCE WITH CONSOLIDATED INVESTOR SOURCES RATIOS.												\$ 85,275
16													\$ 1,465,176
17													\$ 498,160
													<u>\$ 583,434</u>

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR - 1 : 9/30/98
WITNESS: R. CLANCY

COMPANY: CITY GAS COMPANY OF FLORIDA

A DIVISION OF NUI CORPORATION

DOCKET NO.: 000768-GU

LINE NO.	CLASS OF CAPITAL (1)	DOLLAR AMOUNT (2)	PERCENT OF TOTAL (3)	TO COMFORM			ADJUSTED (7)	ADJUSTED RATIO (8)	COST RATE (9)	COST RATE (8)X(9) (10)
				TO INVESTOR SOURCES (4)	SPECIFIC ADJUSTMENTS (5)	PRORATA ADJUSTMENTS (6)				
1	COMMON EQUITY	\$ 44,291,846	36.35%	\$ (4,522,270)		\$ (9,341,161)	\$ 30,428,415	34.85%	11.30%	3.94%
2	LONG TERM DEBT	45,163,672	37.06%	2,455,703		(11,184,938)	36,434,437	41.73%	6.59%	2.75%
3	SHORT TERM DEBT	6,891,531	5.66%	2,066,567		(2,104,097)	6,854,001	7.85%	5.52%	0.43%
4	CUSTOMER DEPOSITS	5,290,993	4.34%				5,290,993	6.06%	6.00%	0.36%
5	TAX CREDITS - "ZERO COST"	1,236,314	1.01%				1,236,314	1.42%	0.00%	0.00%
6	ACCUMULATED DEFERRED INCOME TAX- "ZERO COST"	18,987,203	15.58%		(11,930,769)		7,056,434	8.08%	0.00%	0.00%
7	OTHER (EXPLAIN)	-	0.00%				-	0.00%	0.00%	0.00%
8	TOTAL	\$ 121,861,559	100.00%	\$ -	\$ (11,930,769)		\$ 87,300,594	100.00%		7.49%

REFLECTS THE SURVEILLANCE REPORT FOR SEPTEMBER 1998 AS FILED.

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown
Historic Base Year Data: 09/30/99
Witness: R. CLANCY

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

Docket No: 000768-GU

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

Line No.	Issue (1)	Issue Date (2)	Maturity Date (3)	Average Principal Outstanding 09/30/99 (4)	(Premium) Discount (5)	Issuing Expense (6)	Early Retirement Premium (7)	Net (5) + (6) + (7) (8)	Life (Years) (9)	Annual Amortization (8) / (9) (10)	Interest (11)	Annual Total Cost (10) + (11) (12)
1	Gas Facilities Revenue Bonds											
2	6.35% due October 1, 2022	07/15/94	10/01/22	\$ 46,500,000	\$ -	\$ 333,648	\$ 2,612,400	\$ 2,946,048	28	\$ 105,216	\$ 2,952,750	\$ 3,057,966
3	6.4% due October 1, 2024	07/15/94	10/01/24	20,000,000	-	634,320	1,279,800	1,914,120	30	63,804	1,280,000	1,343,804
4	Variable rate due June 1, 2026	06/12/96	06/01/26	39,000,000	-	1,579,680		1,579,680	30	52,656	1,237,860	1,290,516
5	5.70% due June 1, 2032	07/09/97	06/01/32	54,600,000	1,031,520	2,775,780	540,540	4,347,840	35	124,224	3,053,403	3,177,627
6	5.25% due November 1, 2033	12/08/98	11/01/33	30,769,000	217,980	365,400		583,380	35	16,668	1,603,929	1,620,597
	Medium-Term Notes											
7	7.125% due August 1, 2002	05/25/95	08/01/02	20,000,000	-	523,236		523,236	7	74,748	1,425,000	1,499,748
8	8.35% due February 1, 2005	02/16/95	02/01/05	50,000,000	-	261,720		261,720	10	26,172	4,175,000	4,201,172
	Construction Funds											
9	6.4% due October 1, 2024			(9,397,000)	-	-		-			(729,000)	(729,000)
10	5.25% due November 1, 2033			(26,475,000)	-	-		-			(1,569,000)	(1,569,000)
11	Total			224,997,000	\$ 1,249,500	\$ 6,473,784	\$ 4,432,740	\$ 12,156,024		\$ 463,488	\$ 13,429,942	\$ 13,893,430
12	Unamortized Premium, Discount and Issue Expense			(5,503,168)								
13	Net			\$ 219,493,832								
14	Embedded Cost of Long-Term Debt (Line 14, Col 12) / (Line 15, Col 4)			6.33%								

Restrictions including series, due date and debt type for the historic base year.

Historic Base Year Data: 09/30/99
Witness: R. CLANCY

Company: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
Docket No: 000768-GU

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

	Series	Gas Facilities Revenue Bonds					Medium-Term Notes	
		6.35% due 10/01/22	6.40% due 10/01/24	Variable % 06/01/26	6.4% due 06/01/32	5.25% due 11/01/33	7.125% due 08/01/02	8.35% due 02/01/05
1	Maturity Date	10/01/22	10/01/24	06/01/26	06/01/32	11/01/33	08/01/02	02/01/05
2	Callable by Company	yes	yes	yes	yes	yes	no	no
3	Call Provisions:							
4	Callable at anytime	N/A	N/A	*	N/A	N/A	N/A	N/A
5	10/01/04 to 09/30/05	102%	102%		N/A	N/A	N/A	N/A
6	10/01/05 to 09/30/06	101%	101%		N/A	N/A	N/A	N/A
7	10/01/06 thereafter	100%	100%		N/A	N/A	N/A	N/A
8	06/01/07 to 05/31/08	N/A	N/A		102%	N/A	N/A	N/A
9	06/01/08 to 05/31/09	N/A	N/A		101%	N/A	N/A	N/A
10	06/01/09 thereafter	N/A	N/A		100%	N/A	N/A	N/A
11	11/01/08 to 10/31/09	N/A	N/A		N/A	101.5%	N/A	N/A
12	11/01/09 to 10/31/10	N/A	N/A		N/A	101%	N/A	N/A
13	11/01/10 thereafter	N/A	N/A		N/A	100%	N/A	N/A
14	Call Price @ Test Year	N/A	N/A	*	N/A	N/A	N/A	N/A
15	Mandatory Redemption Upon							
	Sale of Company to Government	no	no	no	no	no	no	no
16	Redemption Provision	N/A	N/A	N/A	N/A	N/A	N/A	N/A
17	Mandatory Redemption Upon							
	Sale of Company to Other Corporation	no	no	no	no	no	no	no
18	Redemption Provision	N/A	N/A	N/A	N/A	N/A	N/A	N/A
19	Redemption Price @ Test Year End	N/A	N/A	*	N/A	N/A	N/A	N/A

* This debt issuance is comprised of four different types of bonds: Multiannual, Flexible, Daily and Weekly with different call provisions for each type. Since the amounts can be transferred between these different types of bonds, there can be multiple call provisions in place at any given time.

FLORIDA PUBLIC SERVICE COMMISSION

Company: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
Docket No: 000768-GU

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

Type of Data Shown
Historic Base Year Data: 09/30/99
Witness: R. CLANCY

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

Line No.	Description (1)	Interest Expense (2)	Maturity Date (3)	Average Amount Outstanding Historic Base Year (4)	Effective Cost Rate (2) / (4) (5)
1	Notes payable - various banks	\$3,728,407	(a)	\$68,161,000	5.47%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS, AS SPECIFIED, OF PREFERRED STOCK
ON A 13 MONTH AVERAGE BASIS FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/99
WITNESS: R. CLANCY

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

DOCKET NO.: 000768-GU

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

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide analysis of common stock issues, as specified,
for the historic base year and three previous years.Type of Data Shown
Historic Base Year Data: 09/30/99
Witness: R. CLANCYCompany: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION

Docket No: 000768-GU

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

Line No.	Method of Issue (1)	Price Per Share (a) (2)	Shares Issued (3)	(Dollars in Thousands)		Net Proceeds (4) - (5) (6)	Net Proceeds Per Share (a) (6)/(3) (7)	Total Shares Outstanding (8)
				Gross Proceeds (2) * (3) (4)	Issue Expense (5) (5)			
1	Beginning Balance- September 30, 1995							9,201,237
2	Issue for Year 1996 - Public offering	\$ 18.10	1,800,000	\$ 32,575	\$ 1,631	\$ 30,944	\$ 17.19	11,001,237
3	- Other *	\$ 17.80	86,973	\$ 1,548		\$ 1,548	\$ 17.80	11,088,210
4	- Treasury stock transactions		(2,334)	\$ (39)				11,085,876
5	Issue for Year 1997 - Public offering	\$ 23.25	1,011,400	\$ 23,515	\$ 1,196	\$ 22,319	\$ 22.06	12,097,276
6	- Other *	\$ 20.66	337,420	\$ 6,971		\$ 6,971		12,434,696
7	- Treasury stock transactions		(5,744)	\$ (51)				12,428,952
8	Issue for Year 1998 - Other *	\$ 22.36	259,710	\$ 5,807		\$ 5,807	\$ 22.36	12,688,662
9	- Treasury stock transactions		(8,264)	\$ (317)				12,680,398
10	Issue for Year 1999 - Other *	\$ 30.79	85,352	\$ 2,628		\$ 2,628	\$ 30.79	12,765,750
11	- Treasury stock transactions		(15,480)	\$ (379)				12,750,270
12	End of year balance		<u>3,549,033</u>	<u>\$ 72,258</u>	<u>\$ 2,827</u>	<u>\$ 70,217</u>		<u>12,750,270</u>

(a) Average price

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 000768-GU

LINE NO.	MONTH & YEAR (1)	CUSTOMER DEPOSITS (2)	INACTIVE CUSTOMER DEPOSITS (3)	TOTAL CUSTOMER DEPOSITS (2)+(3) (4)	INTEREST EXPENSE PER BOOKS (5)
1	Sep-98	\$ 5,373,800	\$ -	\$ 5,373,800	
2	Oct-98	\$ 5,380,540	\$ -	\$ 5,380,540	\$ 26,465
3	Nov-98	\$ 5,402,431	\$ -	\$ 5,402,431	\$ 29,140
4	Dec-98	\$ 5,432,004	\$ -	\$ 5,432,004	\$ 27,116
5	Jan-99	\$ 5,489,028	\$ -	\$ 5,489,028	\$ 27,825
6	Feb-99	\$ 5,439,216	\$ -	\$ 5,439,216	\$ 25,459
7	Mar-99	\$ 5,469,654	\$ -	\$ 5,469,654	\$ 30,850
8	Apr-99	\$ 5,501,027	\$ -	\$ 5,501,027	\$ 25,541
9	May-99	\$ 5,485,980	\$ -	\$ 5,485,980	\$ 27,314
10	Jun-99	\$ 5,497,534	\$ -	\$ 5,497,534	\$ 27,593
11	Jul-99	\$ 5,524,390	\$ -	\$ 5,524,390	\$ 30,225
12	Aug-99	\$ 5,563,826	\$ -	\$ 5,563,826	\$ 26,066
13	Sep-99	\$ 5,577,382	\$ -	\$ 5,577,382	\$ 29,292
14			13-MONTH AVG.	<u>\$ 5,472,062</u>	12-MONTH TOTAL <u>\$ 332,886</u>
15		EFFECTIVE INTEREST RATE		<u>6.08%</u>	

NARRATIVE DESCRIPTION:

The Company requires an initial deposit of two times the estimated monthly bill plus an amount for the connect and disconnect charge. Credit in lieu of a cash deposit may be deemed satisfactorily established if the applicant for service furnishes a satisfactory guarantor, an irrevocable letter of credit from a bank, or a satisfactory surety bond to secure payment of bills.

Interest will be paid by the Company on customer deposits at the rate of 6 percent per annum. The Company will pay interest on certain qualifying non-residential customer deposits at the rate of 7 percent per annum. The 7% rate will apply to non-residential deposits in those cases where the customer has established a satisfactory payment record and has had continuous service for a period of 23 months (FPSC Rule 25-7.083(6)). The Company has the option of refunding deposits after 23 months. The amount of such interest due any customer shall be credited to the customer's bill at least annually or upon termination of service, provided the account has been active for at least six months and the deposit has been held for at least that period.

When service is terminated, any balance of the amount deposited and interest accrued will be returned to the customer; or the deposit may be returned at any time previous thereto at the option of the Company. Residential deposits will be returned after the customer has had continuous service for a period of 23 months and has not in the preceding 12 months made more than one late payment of a bill; paid with a check refused by a bank; been disconnected for nonpayment; tampered with the gas meter or used service in a fraudulent or unauthorized manner. In each case where a refund is made the amount of the deposit and interest will be applied against any amount owed by the customer and the balance refunded. At the option of the customer, the deposit will be refunded in full after payment of the final bill.

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a summary of sources and uses of funds
historic base year.Type of Data Shown
Historic Base Year Data: 09/30/99
WITNESS: R. CLANCYCOMP# CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION

DOCKET NO: 000768-GU

NOTE: PRESENTED ON A CONSOLIDATED BASIS
FOR ALL OF NUI CORPORATION
(dollars in thousands)

Line No.		(\$000)
	Sources:	
1	Net income	\$ 24,560
2	Depreciation and plant acquisition adjustment amortization	28,914
3	Deferred Federal income taxes	7,454
4	Amortization of deferred charges and other	3,237
5	Proceeds from sales of common stock	719
6	Proceeds from issuances of long-term debt	39,813
7	Changes in working capital and other	1,851
8		<u>\$ 106,548</u>
	Uses:	
9	Amortization of deferred investment tax credits	\$ 459
10	Additions to utility plant	47,213
11	Dividends to shareholders	12,443
12	Purchases of treasury stock	379
13	Non-cash portion of restructuring and other non-recurring charges	4,726
14	Funds for construction held by trustee	24,871
15	Principal repayments under capital lease obligations	1,810
16	Net repayments of short-term borrowings	14,015
17	Increase in cash and cash equivalents	632
18		<u>\$ 106,548</u>

Note: Dollars in thousands

SCHEDULE: D-8

Issuance of Securities

Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown
Historic Base Year Data: 09/30/99
WITNESS: R. CLANCY

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

Docket No: 000768-GU

Line No.	Issue	Dollar Amount	Cost Rate	Purpose of Issuances
NOTE: PRESENTED ON A CONSOLIDATED BASIS FOR ALL OF NUI CORPORATION				
1	Gas Facilities Revenue Bonds (GFRB)- 5.7% due June 1, 2032	\$ 54,600,000	5.700%	Refinance previously issued GFRB's
2	5.25% due November 1, 2033	\$ 40,000,000	5.250%	Finance qualified capital expenditures in New Jersey
3	Common Stock issuances 1,011,400 shares of common stock	\$ 22,600,000		Finance the 49% acquisition of TIC Enterprises, LLC

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SCHEDULE: D-9

Subsidiary Investments

Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the average annual amount and source of capital of each subsidiary investment for the three most recent calendar years and the 13-Month average balance for the historic base year.

Type of Data Shown
Historic Base Year Data: 09/30/99
Witness: R. CLANCY

COMPAN' CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO: 000768-GU

Line No.	Subsidiary Name	Year of Formation	Source of Investment	Year Ended			
				09-30-96	09-30-97	09-30-98	09-30-99

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

1	NUI Capital Corp.	1961	Cash	\$ 12,040,058	\$ 15,758,372	\$ 36,965,261	\$ 37,216,765
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SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 000768-GU

EXPLANATION: RECONCILE THE TOTAL CAPITAL STRUCTURE TO THE 13 MONTH AVERAGE JURISDICTIONAL RATE BASE
 SHOWING ALL BALANCE SHEET ACCOUNTS AND INDIVIDUAL ADJUSTMENTS NECESSARY TO CONSTRUCT RATE BASE.
 BASED ON CURRENT COMMISSION RULES, POLICY, AND PRECEDENT AS ESTABLISHED IN MOST RECENT RATE CASES.

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

YEAR ENDED 9/30/99

LINE NO.	CITY GAS COMPANY CAPITAL STRUCTURE		RECONCILING ADJUSTMENTS*			RECONCILED CAPITAL STRUCTURE**	
	COMPONENT	PER BOOKS	TO CONFORM WITH RATIO OF INVESTOR SOURCES	SPECIFIC ADJUSTMENTS	PRO RATA ADJUSTMENTS	COMPONENT	ADJUSTED
1	DIVISIONAL CAPITAL	\$ 42,765,918	\$ (4,101,046)	\$ -	\$ (7,729,668)	DIVISIONAL CAPITAL	\$ 30,935,203
2	LONG TERM DEBT	\$ 46,880,480	\$ 1,729,088		\$ (9,717,757)	LONG TERM DEBT	\$ 38,891,811
3	SHORT TERM DEBT	\$ 12,353,913	\$ 2,371,958		\$ (2,943,915)	SHORT TERM DEBT	\$ 11,781,956
4	CUSTOMER DEPOSITS	\$ 5,472,062			\$ -	CUSTOMER DEPOSITS	\$ 5,472,062
5	INVESTMENT TAX CREDITS	\$ 1,099,477		\$ 15,704	\$ -	INVESTMENT TAX CREDITS	\$ 1,115,181
6	DEFERRED TAXES	\$ 17,987,779		\$ (11,438,499)	\$ -	DEFERRED TAXES	\$ 6,549,280
7	OTHER (EXPLAIN)	\$ -	\$ -	\$ -	\$ -	OTHER (EXPLAIN)	\$ -
8	TOTAL	\$ 126,559,629	\$ -	\$ (11,422,795)	\$ (20,391,341)	TOTAL	\$ 94,745,493

* LIST CORRESPONDING ADJUSTMENTS TO RATE BASE

** THIS SCHEDULE MUST EQUAL JURISDICTIONAL RATE BASE

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO: 000768-GU

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

Type of Data Shown
Historic Base Year Data: 09/30/99
Witness: R. CLANCY

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

Line No.	Indicator	3 Previous Fiscal Years			Year Ended 09/30/99		
		1995	1996	1997	Prior Year	Historic Base Year Current Rates	Historic Base Year Proposed Rates
Including AFUDC:							
1	Earnings before interest (including AFUDC) *	\$ 28,769	\$ 37,784	\$ 44,508	\$ 36,321	\$ 49,623	n/a
2	Debt Portion of AFUDC	\$ -	\$ -	\$ -	\$ -	\$ -	
3	Income Taxes	\$ 3,126	\$ 8,144	\$ 10,523	\$ 8,710	\$ 17,158	
4	Earnings before interest and taxes (1) + (2) + (3)	\$ 31,895	\$ 45,928	\$ 55,031	\$ 45,031	\$ 66,781	
5	Interest (before deducting AFUDC) *	\$ 23,252	\$ 22,888	\$ 24,859	\$ 24,007	\$ 25,063	
6	Pre-tax interest coverage ratio (4) / (5)	1.37	2.01	2.21	1.88	2.66	
7	Earnings after interest, after taxes (4)-(3)-(5)	\$ 5,517	\$ 14,896	\$ 19,649	\$ 12,314	\$ 24,560	
8	Preferred dividends	N/A	N/A	N/A	N/A	N/A	
9	Preferred dividends coverage ratio (7) / (8)	N/A	N/A	N/A	N/A	N/A	
Excluding AFUDC:							
10	Earnings before interest (including AFUDC) *	\$ 28,769	\$ 37,784	\$ 44,508	\$ 36,321	\$ 49,623	
11	AFUDC	\$ 218	\$ 150	\$ 186	\$ 272	\$ 83	
12	Income Taxes	\$ 3,126	\$ 8,144	\$ 10,523	\$ 8,710	\$ 17,158	
13	Earnings before interest and taxes (10) + (11) + (13)	\$ 32,113	\$ 46,078	\$ 55,217	\$ 45,303	\$ 66,864	
14	Interest (before deducting AFUDC) *	\$ 23,252	\$ 22,888	\$ 24,859	\$ 24,007	\$ 25,063	
15	Pre-tax interest coverage ratio (13) / (14)	1.38	2.01	2.22	1.89	2.67	
16	Earning after interest, after taxes (13)-(12)-(14)	\$ 5,735	\$ 15,046	\$ 19,835	\$ 12,586	\$ 24,643	
17	Preferred dividends	N/A	N/A	N/A	N/A	N/A	
18	Preferred dividends coverage ratio (17) / (18)	N/A	N/A	N/A	N/A	N/A	

Note- Dollars in thousands

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

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO: 000768-GU

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

Type of Data Shown
 Historic Base Year Data: 09/30/99
 Witness: R. CLANCY

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

Line No.	Indicator	3 Previous Fiscal Years			Year Ended 09/30/99		
		1995	1996	1997	Prior Year	Historic Base Year Current Rates	Historic Base Year Proposed Rates
1	Net income	\$ 5,517	\$ 14,896	\$ 19,649	\$ 12,314	\$ 24,560	n/a
2	Depreciation and amortization*	\$ 30,471	\$ 26,932	\$ 25,060	\$ 35,094	\$ 27,425	
3	ITC (net)	\$ (468)	\$ (467)	\$ (464)	\$ (476)	\$ (468)	
4	Deferred taxes, net	\$ 2,005	\$ 7,569	\$ 3,246	\$ 357	\$ 7,454	
5	AFUDC	\$ 218	\$ 150	\$ 186	\$ 272	\$ 83	
6	Total funds from current operations (1) + (2) + (3) + (4)-(5)	\$ 37,307	\$ 48,780	\$ 47,305	\$ 47,017	\$ 58,888	
7	Retirements and redemptions	\$ -	\$ -	\$ -	\$ -	\$ -	
8	Dividends (preferred and common)	\$ 8,296	\$ 8,700	\$ 10,575	\$ 12,311	\$ 12,443	
9	Total funds generated internally (6)-(7)-(8)	\$ 29,011	\$ 40,080	\$ 36,730	\$ 34,706	\$ 46,445	
10	Construction expenditures (excluding AFUDC)	\$ 37,758	\$ 36,903	\$ 51,180	\$ 59,697	\$ 47,130	
11	Percentage of construction funds generated internally (9) / (10)	76.83%	108.61%	71.77%	58.14%	98.55%	

Note- Dollars in thousands

*Includes other non-cash charges to income.

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown
Historic Base Year Data: 09/30/99
Witness: R. CLANCY

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO: 000768-GU

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

Line No.	Indicator	3 Previous Fiscal Years			Year Ended 09/30/99		
		1995	1996	1997	Prior Year	Historic Base Year Current Rates	Historic Base Year Proposed Rates
1	AFUDC	\$ 218	\$ 150	\$ 186	\$ 272	\$ 83	NA
2	Deferred taxes on debt component of AFUDC	\$ -	\$ -	\$ -	\$ -	\$ -	
3	Net AFUDC (1) - (2)	\$ 218	\$ 150	\$ 186	\$ 272	\$ 83	
4	Income available for common *	\$ 5,517	\$ 14,896	\$ 19,649	\$ 12,614	\$ 24,560	
5	AFUDC as a percentage of income available for common						
6	(3) / (4)	3.95%	1.01%	0.95%	2.16%	0.34%	

Note- Dollars in thousands

* Income available for common represents book net income after all non-recurring items incurred in fiscal years 1995, 1998 and 1999

FLORIDA PUBLIC SERVICE COMMISSION

Company: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 Docket No: 000768-GU

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

Type of Data Shown
 Historic Base Year Data: 09/30/99
 Witness: R. CLANCY

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

Line No.	Indicator	9/30/95 (1)	9/30/96 (2)	9/30/97 (3)	9/30/98 (4)	9/30/99 (5)
1	Market/book ratio	1.09	1.18	1.34	1.31	1.33
2	Average price/earning ratio**	12.80	11.78	12.40	17.11	13.83
3	Average pre-tax interest coverage (including AFUDC)	1.37	2.01	2.21	1.88	2.66
4	Average pre-tax interest coverage (excluding AFUDC)	1.38	2.01	2.22	1.89	2.67
5	Earned returns on average book equity**	7.56%	9.20%	10.10%	7.90%	9.40%
6	Dividends/share	\$ 0.90	\$ 0.90	\$ 0.94	\$ 0.98	\$ 0.98
7	Earnings/share before non-recurring items*	\$ 1.21	\$ 1.52	\$ 1.75	\$ 1.45	\$ 1.75
8	Earnings/share (book basis)	\$ 0.60	\$ 1.52	\$ 1.75	\$ 0.98	\$ 1.93
9	Average market value/share	\$ 15.49	\$ 17.91	\$ 21.71	\$ 24.81	\$ 24.20

* In fiscal years 1995, 1998 and 1999, NUI incurred certain non-recurring items primarily as a result of corporate reorganizations.

** Values are computed using net income before non-recurring items

CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO. 000768-GU
MINIMUM FILING REQUIREMENTS
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CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO. 000768-GU
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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKI 000768-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/99
 PROJECTED TEST YEAR: 09/30/01
 WITNESS: T. SMITH

LINE NO.	SALES SERVICES:						TRANSPORTATION SERVICES:						TOTAL	
	RESIDENTIAL	GAS LIGHTING	COMMERCIAL & INDUSTRIAL	LARGE COMMERCIAL	INTERRUPT PREFERRED	NATURAL GAS VEHICLES	SMALL COMMERCIAL	COMMERCIAL	INTERRUPT	CONTRACT INTERRUPT	INTERRUPT LARGE VOL	CONTRACT INTERRUPT LV		
20	NO. OF BILLS	1,148,091	2,976	51,292	120	48	12	11,382	594	300	36	48	100	1,215,000
21	THERM SALES	19,392,020	66,480	29,302,370	1,733,600	788,800	360	12,528,360	8,308,700	10,832,700	2,406,500	6,105,300	21,260,700	112,725,890
22	UNBILLED THERM SALES													0
23	TOTAL THERM SALES	19,392,020	66,480	29,302,370	1,733,600	788,800	360	12,528,360	8,308,700	10,832,700	2,406,500	6,105,300	21,260,700	112,725,890
24	CUSTOMER CHARGE REVENUE	\$8,036,637	\$0	\$871,967	\$4,200	\$2,400	\$144	\$193,499	\$29,700	\$52,500	\$6,300	\$19,200	\$40,000	\$9,256,548
25	BASE NON-FUEL REVENUE	\$8,988,007	\$30,813	\$5,936,367	\$283,201	\$100,627	\$51	\$2,538,120	\$1,357,309	\$1,381,928	\$306,997	\$503,809	\$1,754,433	\$23,181,663
26	UNBILLED BASE NON-FUEL REVENUE			(\$1)										(\$1)
27	TOTAL BASE NON-FUEL REVENUE	\$17,024,644	\$30,813	\$6,808,334	\$287,401	\$103,027	\$195	\$2,731,620	\$1,387,009	\$1,434,428	\$313,297	\$523,009	\$1,794,433	\$32,438,209
28	OTHER REVENUE	\$685,955		\$457,304										\$1,143,259
29	OFF-SYSTEM SALES													\$0
30	TOTAL REVENUE	\$17,710,600	\$30,813	\$7,265,637	\$287,401	\$103,027	\$195	\$2,731,620	\$1,387,009	\$1,434,428	\$313,297	\$523,009	\$1,794,433	\$33,581,468
31	DIFF. IN NO. OF BILLS	13,743	(82)	(4,953)	(3)	(2)	(11)	8,707	42	(93)	0	(17)	32	17,364
32	DIFF. IN THERM SALES	491,392	22,370	(5,241,644)	(221,689)	(225,198)	(46,225)	8,843,686	1,207,206	(1,760,836)	96,292	(2,786,660)	10,101,384	10,480,079
33	DIFF. IN CUSTOMER CHARGE REVENUE	(\$17,067)	\$0	(\$97,084)	\$490	(\$1,100)	(\$168)	\$148,347	\$2,050	(\$16,275)	\$1,000	(\$6,800)	\$32,400	\$45,794
34	DIFF. IN BASE NON-FUEL REVENUE	\$154,276	\$13,147	(\$1,288,787)	(\$38,776)	(\$107,438)	(\$10,125)	\$1,982,862	\$122,232	(\$209,645)	\$31,257	(\$242,789)	\$832,311	\$1,238,526
35	DIFF. IN OTHER REVENUE	(\$2,468,254)	(\$3,615)	(\$1,179,933)	(\$119,298)	(\$19,683)	(\$241)	(\$102,870)	(\$52,983)	\$0	\$0	\$0	\$0	(\$3,946,877)
36	DIFF. IN TOTAL REVENUE	(\$2,331,044)	\$9,532	(\$2,565,804)	(\$157,584)	(\$128,221)	(\$10,534)	\$2,028,339	\$71,299	(\$225,920)	\$32,257	(\$249,589)	\$864,711	(\$2,662,557)

FLORIDA PUBLIC SERVICE COMMISSION
 COMP/ CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET 000768-GU

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

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 09/30/01
 WITNESS: T. SMITH

LINE NO.	SALES SERVICES:						TRANSPORTATION SERVICES:						TOTAL	
	RESIDENTIAL	GAS LIGHTING	COMMERCIAL & INDUSTRIAL	LARGE COMMERCIAL	INTERRUPT PREFERRED	NATURAL GAS VEHICLES	SMALL COMMERCIAL	COMMERCIAL	INTERRUPT	CONTRACT INTERRUPT	INTERRUPT LARGE VOL	CONTRACT INTERRUPT LV		
37	NO. OF BILLS ⁽¹⁾	1,148,091	2,976	51,292	120	48	12	11,382	594	300	36	48	100	1,215,000
38	THERM SALES ⁽²⁾	19,392,020	66,480	29,302,370	1,733,600	788,800	360	12,528,360	8,308,700	10,832,700	2,406,500	6,105,300	21,260,700	112,725,890
39	CUSTOMER CHARGE REVENUE	\$8,610,683	\$0	\$1,025,844	\$6,000	\$4,800	\$180	\$284,557	\$32,670	\$52,500	\$6,300	\$19,200	\$40,000	\$10,082,734
40	BASE NON-FUEL REVENUE	\$10,609,180	\$36,371	\$7,779,486	\$343,929	\$130,152	\$63	\$3,326,154	\$1,648,363	\$1,787,396	\$397,073	\$732,636	\$2,551,284	\$29,342,086
41	FUEL REVENUE	\$9,502,478	\$32,577	\$14,358,747	\$849,499	\$386,528	\$176							\$25,130,005
42	OTHER REVENUE ⁽³⁾	\$799,258.20		\$532,839										\$1,332,097
43	TOTAL REVENUE	\$29,521,599	\$68,948	\$23,696,916	\$1,199,428	\$521,480	\$419	\$3,610,712	\$1,681,033	\$1,839,896	\$403,373	\$751,836	\$2,591,284	\$65,886,922
44	INCREASE													
45	DOLLAR AMOUNT ⁽⁴⁾ (39+40-8)	\$2,349,495	\$18,705	\$708,209	\$23,752	(\$75,513)	(\$10,077)	\$2,861,955	\$416,256	\$195,823	\$121,332	(\$13,963)	\$1,629,162	\$8,225,137
46	DOLLAR AMOUNT ⁽⁵⁾ (39+40+42-30)	\$2,308,521	\$5,558	\$2,072,532	\$62,528	\$31,925	\$48	\$879,092	\$294,024	\$405,468	\$90,075	\$228,827	\$796,851	\$7,175,449
47	% NON-FUEL (45/8)	13.93%	105.88%	8.75%	7.28%	-35.88%	-97.65%	382.23%	32.91%	11.91%	43.02%	-1.82%	169.33%	26.36%
48	% TOTAL (45/13)	8.47%	47.66%	2.97%	1.92%	-28.63%	-2.14%	336.06%	31.59%	11.91%	43.02%	-1.82%	169.33%	13.84%

49 ⁽¹⁾ REFLECTS INCREASE IN BILLS FOR THE YEAR THE NEW RATES ARE EXPECTED TO BE IN EFFECT.

50 ⁽²⁾ REFLECTS INCREASE IN CONSUMPTION FOR THE YEAR THE NEW RATES ARE EXPECTED TO BE IN EFFECT.

51 ⁽³⁾ OTHER REVENUE CONSISTS OF THE FOLLOWING ITEMS:

SERVICE CHARGES	PRESENT			PROPOSED		
	NUMBER	CHARGE	REVENUE	NUMBER	CHARGE	REVENUE
52 CONNECTION CHARGE	21,732	\$20/\$45	\$443,515	21,732	\$30/\$60	\$571,540
53 COLLECTION CHARGE	12,568	\$15	\$188,524	12,568	\$15	\$188,524
54 BAD CHECKS	6,081	\$15 or 5%	\$91,220	6,081	\$25 or 5%	\$152,033
55 LATE PAYMENTS		1.5%	\$420,000		1.5%	\$420,000
56 TOTAL			\$1,143,259			\$1,332,097

57 ⁽⁴⁾ HISTORIC BASE YEAR VS PROJECTED TEST YEAR

58 ⁽⁵⁾ HISTORIC BASE YEAR ADJUSTED FOR GROWTH VS PROJECTED TEST YEAR

SCHEDULE E-2

COST OF SERVICE

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 000768-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 09/30/99
 PROJECTED TEST YEAR: 09/30/01
 WITNESS: T. SMITH

LINE NO.	RATE SCHEDULE	PRESENT RATE STRUCTURE			PRESENT RATES ADJ FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE		
		BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
1	RESIDENTIAL									
2										
3										
4	GAS LIGHTING									
5										
6										
7	COMMERCIAL AND INDUSTRIAL									
8										
9										
10	LARGE COMMERCIAL									
11										
12										
13	INTERRUPT PREFERRED									
14										
15										
16	NATURAL GAS VEHICLES									
17										
18										

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 000768-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 09/30/99
 PROJECTED TEST YEAR: 09/30/01
 WITNESS: T. SMITH

LINE NO.	RATE SCHEDULE	PRESENT RATE STRUCTURE			PRESENT RATES ADJ FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE		
		BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
1	SMALL COMMERCIAL									
2	TRANSPORTATION									
		2,675	\$17.00000	\$45,475	11,382	\$17.00000	\$193,499	11,382	\$25.00000	\$284,557
		3,684,674	\$0.20259	\$746,478	12,528,360	\$0.20259	\$2,538,120	12,528,360	\$0.26549	\$3,326,154
3	TOTAL			\$791,953			\$2,731,620			\$3,610,712
4	COMMERCIAL									
5	TRANSPORTATION									
		552	\$50.00000	\$27,600	594	\$50.00000	\$29,700	594	\$55.00000	\$32,670
		7,101,494	\$0.16336	\$1,160,100	8,308,700	\$0.16336	\$1,357,309	8,308,700	\$0.19839	\$1,648,363
6	TOTAL			\$1,187,700			\$1,387,009			\$1,681,033
7	INTERRUPTIBLE									
8	TRANSPORTATION									
		393	\$175.00000	\$68,775	300	\$175.00000	\$52,500	300	\$175.00000	\$52,500
		12,593,536	\$0.12757	\$1,606,557	10,832,700	\$0.12757	\$1,381,928	10,832,700	\$0.16500	\$1,787,396
9	TOTAL			\$1,675,332			\$1,434,428			\$1,839,896
10	CONTRACT - INTERRUPT									
11	TRANSPORTATION									
		36	\$175.00000	\$6,300	36	\$175.00000	\$6,300	36	\$175.00000	\$6,300
		2,310,208	\$0.12757	\$294,713	2,406,500	\$0.12757	\$306,997	2,406,500	\$0.16500	\$397,073
12	TOTAL			\$301,013			\$313,297			\$403,373
13	INTERRUPTIBLE									
14	LARGE VOLUME									
15	TRANSPORTATION									
		65	\$400.00000	\$26,000	48	\$400.00000	\$19,200	48	\$400.00000	\$19,200
		8,891,960	\$0.08252	\$733,765	6,105,300	\$0.08252	\$503,809	6,105,300	\$0.12000	\$732,636
15	TOTAL			\$759,765			\$523,009			\$751,836
16	CONTRACT - INTERRUPT									
17	LARGE VOLUME									
18	TRANSPORTATION									
		68	\$400.00000	\$27,200	100	\$400.00000	\$40,000	100	\$400.00000	\$40,000
		11,159,316	\$0.08252	\$920,867	21,260,700	\$0.08252	\$1,754,433	21,260,700	\$0.12000	\$2,551,284
18	TOTAL			\$948,067			\$1,794,433			\$2,591,284
19	GRAND TOTAL			\$30,801,829			\$32,438,210			\$39,424,820

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 000768-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/99
 WITNESS: R. F. WALL

<u>Line</u>	<u>Description</u>	<u>Time Involved</u>	<u>Cost</u>
1	Customer Contact Initial Contact in Call Center, Confirm Tenant and Premise Information, Explain Billing Terms, Establish Deposit Requirements, Generation of Turn On Service Order, and Backending of Completed Order.	6 Minutes	\$3.82
2	Physical Turn On Record Initial Reading, Drop Test, Light Appliances, Complete Service Order (Travel & Overheads Included in	30 Minutes	\$25.79
3	Materials None		\$0.00
4	Outside Contractor Cost \$40.00 if Used		\$0.00
5	Total Cost to Initiate New Service		<u>\$29.61</u>

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 000768-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/99

WITNESS: R. F. WALL

Line	Description	Basic		Complex	
		Time Involved	Cost	Time Involved	Cost
1	Customer Contact Initial Contact in Call Center, Confirm Tenant and Premise Information, Explain Billing Terms, Establish Deposit Requirements, Generation of Turn On Service Order, and Backending of Completed Order	8 Minutes	\$5.12	8 Minutes	\$5.12
2	Physical Turn On Record Initial Reading, Drop Test, Light Multiple Appliances, Complete Service Order (Travel & Overheads Included in Rate)	75 Minutes	\$80.96	150 Minutes	\$128.93
3	Materials None		\$0.00		\$0.00
4	Outside Contractor Cost \$130.00 if Used		\$0.00		\$0.00
5	Total Cost to Initiate New Service	Basic	<u>\$86.08</u>	Complex	<u>\$134.05</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 000768-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/99
 WITNESS: R. F. WALL

<u>Line</u>	<u>Description</u>	<u>Time Involved</u>	<u>Cost</u>
1	Customer Contact Initial Contact in Call Center, Confirm Tenant and Premise Information, Explain Billing Terms, Establish Deposit Requirements, Generation of Turn On Service Order, and Backending of Completed Service Order	6 Minutes	\$3.82
2	Physical Turn On Record Initial Reading, Drop Test, Light Appliances, Complete Service Order (Travel & Overheads Included in Rate)	30 Minutes	\$25.79
3	Materials None		\$0.00
4	Outside Contractor Cost \$40.00 if Used		\$0.00
5	Total Cost to Reconnect Established Service		<u>\$29.61</u>

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 000768-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/99
 WITNESS: R. F. WALL

Line	Description	Basic		Complex	
		Time Involved	Cost	Time Involved	Cost
1	Customer Contact Initial Contact in Call Center, Confirm Tenant and Premise Information, Explain Billing Terms, Establish Deposit Requirements, Generation of Turn On Service Order, and Backending of Completed Service Order	8 Minutes	\$5.12	8 Minutes	\$5.12
2	Physical Turn On Record Initial Reading, Drop Test, Light Multiple Appliances, Complete Service Order (Travel & Overheads Included in Rate)	75 Minutes	\$80.96	150 Minutes	\$128.93
3	Materials None		\$0.00		\$0.00
4	Outside Contractor Cost \$130.00 if Used		\$0.00		\$0.00
5	Total Cost to Reconnect Established Service		<u>\$86.08</u>		<u>\$134.05</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE COST OF DISCONNECTING SERVICE AND
THE COST OF BILL COLLECTION IN LIEU OF DISCONNECTION.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/99

COMPANY: CITY GAS OF FLORIDA
A DIVISION OF NUI CORPORATION

WITNESS: R. F. WALL

DOCKET NO.: 000768-GU

Line	Description	Disconnection		Bill Collection	
		Time Involved	Cost	Time Involved	Cost
1	Customer Contact Return Check Processing, Generate Disconnect Service Order OR Bill Collection Service Order, and Backending of Completed Service Order	15 Minutes	\$4.94	15 Minutes	\$4.94
2	Physical Turn Off OR Collection Record Reading, Disconnect or Collect, Complete Service Order (Travel & Overheads Included in Rate)	20 Minutes	\$17.19	20 Minutes	\$5.73
3	Materials Bullet, Lock, Shell, Caps		\$3.33		\$0.00
4	Outside Contractor Cost \$30.00 if Used		\$0.00		\$0.00
5	Total Cost to Disconnect Established Service Cost to Reconnect: See Sheets 3 of 6 and 4 of 6		\$25.46		\$10.67

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/99

COMPANY: CITY GAS OF FLORIDA
A DIVISION OF NUI CORPORATION

WITNESS: R. F. WALL

DOCKET NO.: 000768-GU

<u>Line</u>	<u>Description</u>	<u>Time Involved</u>	<u>Cost</u>
1	Customer Contact Initial Contact in Call Center, Confirm Tenant and Premise Information, Explain Billing Terms, Establish Deposit Requirements, Generation of Turn On/RLO Service Order, and Backending of Completed Service Order	6 Minutes	\$3.82
2	Read and Leave Open Record Reading, Complete Service Order (Travel & Overheads Included in Rate)	5 Minutes	\$4.30
3	Materials None		\$0.00
4	Outside Contractor Cost \$30.00 if Used		\$0.00
5	Total Cost to Establish New Tenant at an Established Premise		\$8.12

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 000768-GU

EXPLANATION: PROVIDE THE CALCULATION OF SYSTEM PEAK
 MONTHLY SALES VOLUMES BY RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/99
 PROJECTED TEST YEAR: 09/30/01
 WITNESS: T. SMITH

**SYSTEM MONTHLY SALES VOLUMES
 (THERMS)**

YEARS ENDED - 9/30/95 - 9/30/99

LINE NO.	MONTH	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999
1	October	6,752,335	5,980,147	6,004,369	5,073,223	3,950,956
2	November	6,801,924	6,242,385	6,260,389	6,228,066	4,648,711
3	December	6,883,699	6,921,035	6,469,233	6,741,997	4,583,527
4	January	8,572,370	8,931,668	7,664,770	6,345,207	5,301,322
5	February	8,432,142	8,313,244	7,152,302	4,832,114	5,877,146
6	March	7,436,316	7,832,052	6,043,341	5,884,660	5,902,824
7	April	6,767,977	7,151,819	5,922,462	6,428,050	4,889,831
8	May	6,986,616	7,431,275	6,353,584	4,639,888	4,411,438
9	June	6,620,903	6,434,771	6,134,024	4,898,185	4,511,759
10	July	6,233,413	6,069,113	5,483,999	4,584,843	4,368,423
11	August	5,171,792	5,858,647	5,886,305	4,103,501	3,964,766
12	September	5,845,858	5,872,292	5,751,418	4,626,590	4,093,920
13	TOTAL	82,505,345	83,038,448	75,126,196	64,386,324	56,504,623

CONTRIBUTION TO THE SYSTEM PEAK MONTH SALES VOLUME BY RATE CLASS

RATE CLASS	JAN 1995	JAN 1996	JAN 1997	DEC 1997	MAR 1999
14 RS	2,634,612	3,147,859	2,444,869	2,180,388	1,787,608
15 GL	6,120	5,922	5,383	4,694	3,512
16 CS	4,289,503	4,319,765	3,019,186	3,625,950	3,195,392
17 LCS			910,750	406,157	837,369
18 IP	1,634,242	1,450,746	1,281,044	522,439	76,030
19 NGV	7,893	7,376	3,538	2,369	2,913
20 TOTAL	8,572,370	8,931,668	7,664,770	6,741,997	5,902,824

(TOTAL EQUALS THE PEAK MONTH SALES FROM ABOVE)

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 000768-GU

EXPLANATION: PROVIDE THE CALCULATION OF SYSTEM PEAK
 MONTHLY TRANSPORTATION VOLUMES BY RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/99
 PROJECTED TEST YEAR: 09/30/01
 WITNESS: T. SMITH

**SYSTEM MONTHLY TRANSPORTATION VOLUMES
 (THERMS)**

LINE NO.	MONTH	YEARS ENDED - 9/30/95 - 9/30/99				
		FY 1995	FY 1996	FY 1997	FY 1998	FY 1999
1	October	878,054	1,317,369	1,849,018	2,120,724	3,638,271
2	November	939,762	1,459,467	1,738,808	2,681,025	3,588,072
3	December	905,250	1,474,060	1,856,599	2,809,482	3,866,455
4	January	1,042,646	1,531,263	2,254,689	3,213,162	3,884,694
5	February	1,191,677	1,514,775	2,153,487	3,103,295	4,006,179
6	March	1,255,280	1,627,733	2,417,247	3,676,655	4,520,905
7	April	1,159,520	1,593,491	2,325,638	3,635,715	4,171,602
8	May	1,336,018	1,640,000	2,005,186	3,444,208	3,818,069
9	June	1,347,861	1,670,102	1,922,263	3,125,657	3,509,704
10	July	1,230,902	1,543,499	2,053,372	3,156,066	3,424,000
11	August	1,405,739	1,530,420	1,998,033	2,927,198	3,672,803
12	September	1,204,889	1,586,529	2,027,780	3,056,938	3,640,434
13	TOTAL	13,897,598	18,488,708	24,602,120	36,950,125	45,741,188

CONTRIBUTION TO THE SYSTEM PEAK MONTH TRANSPORTATION VOLUMES BY RATE CLASS

RATE CLASS	AUG 1995	JUN 1996	MAR 1997	MAR 1998	MAR 1999	
14	SCTS				357,375	
15	CTS	96,635	293,708	286,306	505,375	675,907
16	ITS	815,006	765,194	1,203,072	1,148,232	1,203,333
17	CITS				199,239	252,986
18	ILT	494,098	484,597	487,505	1,343,823	624,228
19	CH-LVT	0	0	440,364	479,986	1,407,076
20	TOTAL	1,405,739	1,543,499	2,417,247	3,676,655	4,520,905

(TOTAL EQUALS THE PEAK MONTH SALES FROM ABOVE)

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 000768-GU

EXPLANATION: PROVIDE THE CALCULATION OF SYSTEM PEAK
 MONTHLY SALES & TRANSPORTATION VOLUMES BY RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/99
 PROJECTED TEST YEAR: 09/30/01
 WITNESS: T. SMITH

**SYSTEM MONTHLY SALES & TRANSPORTATION VOLUMES
 (THERMS)**

LINE NO.	MONTH	YEARS ENDED - 9/30/95 - 9/30/99				
		FY 1995	FY 1996	FY 1997	FY 1998	FY 1999
1	October	7,630,389	7,297,516	7,853,387	7,193,947	7,589,227
2	November	7,741,686	7,701,852	7,999,197	8,909,091	8,236,783
3	December	7,788,949	8,395,095	8,325,832	9,551,479	8,449,982
4	January	9,615,016	10,462,931	9,919,459	9,558,369	9,186,016
5	February	9,623,819	9,828,019	9,305,789	7,935,409	9,883,325
6	March	8,691,596	9,459,785	8,460,588	9,561,315	10,423,729
7	April	7,927,497	8,745,310	8,248,100	10,063,765	9,061,433
8	May	8,322,634	9,071,275	8,358,770	8,084,096	8,229,507
9	June	7,968,764	8,104,873	8,056,287	8,023,842	8,021,463
10	July	7,464,315	7,612,612	7,537,371	7,740,909	7,792,423
11	August	6,577,531	7,389,067	7,884,338	7,030,699	7,637,569
12	September	7,050,747	7,458,821	7,779,198	7,683,528	7,734,354
13	TOTAL	96,402,943	101,527,156	99,728,316	101,336,449	102,245,811

**CONTRIBUTION TO THE SYSTEM PEAK MONTH SALES & TRANSPORTATION VOLUMES
 BY RATE CLASS**

RATE CLASS	FEB 1995	JAN 1996	JAN 1997	APR 1998	MAR 1999	
14	RS	3,016,591	3,147,859	2,444,869	2,298,637	1,787,608
15	GL	6,138	5,922	5,383	4,128	3,512
16	CS	4,105,132	4,319,765	3,019,186	3,380,405	3,195,392
17	LCS			910,750	251,771	837,369
18	NGV	7,409	7,376	3,538	3,493	2,913
19	IP	1,296,872	1,450,746	1,281,044	489,616	76,030
20	SCTS				3,604	357,375
21	CTS	59,836	185,163	291,323	535,780	675,907
22	ITS	686,133	866,300	1,133,846	1,110,645	1,203,333
23	CI-TS				146,708	252,986
24	ILT	445,708	479,800	465,698	1,435,673	624,228
25	CI-LVT			363,822	403,305	1,407,076
26	TOTAL	9,623,819	10,462,931	9,919,459	10,063,765	10,423,729

(TOTAL EQUALS THE PEAK MONTH SALES FROM ABOVE)

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 000768-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 09/30/99
 PROJECTED TEST YEAR: 09/30/01
 WITNESS: T. SMITH

LINE NO.	PRESENT RATES		PROPOSED RATES	
1	CUSTOMER CHARGE	\$7.0000	CUSTOMER CHARGE	\$7.5000
2	ENERGY CHARGE	\$0.46349 PER THERM	ENERGY CHARGE	\$0.54709 PER THERM
3		GAS COST	0.55277 PER THERM	
4		THERM USAGE INCREMENT	10 THERMS	
5		AVERAGE USAGE PER CUSTOMER	20 THERMS/MONTH	

	THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
6	0	\$7.00	\$7.00	\$7.50	\$7.50	7.14%	7.14%
7	10	\$11.63	\$17.16	\$12.97	\$18.50	11.48%	7.78%
8	20	\$16.27	\$27.33	\$18.44	\$29.50	13.35%	7.95%
9	30	\$20.90	\$37.49	\$23.91	\$40.50	14.39%	8.02%
10	40	\$25.54	\$47.65	\$29.38	\$51.49	15.05%	8.07%
11	50	\$30.17	\$57.81	\$34.85	\$62.49	15.51%	8.10%
12	60	\$34.81	\$67.98	\$40.33	\$73.49	15.85%	8.11%
13	70	\$39.44	\$78.14	\$45.80	\$84.49	16.10%	8.13%
14	80	\$44.08	\$88.30	\$51.27	\$95.49	16.31%	8.14%
15	90	\$48.71	\$98.46	\$56.74	\$106.49	16.47%	8.15%
16	100	\$53.35	\$108.63	\$62.21	\$117.49	16.61%	8.16%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 000768-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 09/30/99
 PROJECTED TEST YEAR: 09/30/01
 WITNESS: T. SMITH

LINE NO.	PRESENT RATES		PROPOSED RATES	
1	CUSTOMER CHARGE	\$0.00	CUSTOMER CHARGE	\$0.00
2	ENERGY CHARGE	\$0.46349 PER THERM	ENERGY CHARGE	\$0.5471 PER THERM
3		GAS COST	0.55277 PER THERM	
4		THERM USAGE INCREMENT	10 THERMS	
5		AVERAGE USAGE PER CUSTOMER	20 THERMS/MONTH	

	THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
6	0	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
7	10	\$4.63	\$10.16	\$5.47	\$11.00	18.04%	8.23%
8	20	\$9.27	\$20.33	\$10.94	\$22.00	18.04%	8.23%
9	30	\$13.90	\$30.49	\$16.41	\$33.00	18.04%	8.23%
10	40	\$18.54	\$40.65	\$21.88	\$43.99	18.04%	8.23%
11	50	\$23.17	\$50.81	\$27.35	\$54.99	18.04%	8.23%
12	60	\$27.81	\$60.98	\$32.83	\$65.99	18.04%	8.23%
13	70	\$32.44	\$71.14	\$38.30	\$76.99	18.04%	8.23%
14	80	\$37.08	\$81.30	\$43.77	\$87.99	18.04%	8.23%
15	90	\$41.71	\$91.46	\$49.24	\$98.99	18.04%	8.23%
16	100	\$46.35	\$101.63	\$54.71	\$109.99	18.04%	8.23%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 000768-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 09/30/99
 PROJECTED TEST YEAR: 09/30/01
 WITNESS: T. SMITH

LINE NO.	PRESENT RATES				PROPOSED RATES			
	THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL	
1	CUSTOMER CHARGE	\$17.00				CUSTOMER CHARGE	\$20.00	
2	ENERGY CHARGE	\$0.20259	PER THERM			ENERGY CHARGE	\$0.2655 PER THERM	
3			GAS COST	0.55277	PER THERM			
4			THERM USAGE INCREMENT	100	THERMS			
5			AVERAGE USAGE PER CUSTOMER	570	HERMS/MONTH			
6	0	\$17.00	\$17.00	\$20.00	\$20.00	17.65%	17.65%	
7	100	\$37.26	\$92.54	\$46.55	\$101.83	24.93%	10.04%	
8	200	\$57.52	\$168.07	\$73.10	\$183.65	27.09%	9.27%	
9	300	\$77.78	\$243.61	\$99.65	\$265.48	28.12%	8.98%	
10	400	\$98.04	\$319.14	\$126.20	\$347.30	28.72%	8.82%	
11	500	\$118.30	\$394.68	\$152.75	\$429.13	29.12%	8.73%	
12	600	\$138.55	\$470.22	\$179.29	\$510.96	29.40%	8.66%	
13	700	\$158.81	\$545.75	\$205.84	\$592.78	29.61%	8.62%	
14	800	\$179.07	\$621.29	\$232.39	\$674.61	29.78%	8.58%	
15	900	\$199.33	\$696.82	\$258.94	\$756.43	29.91%	8.55%	
16	1,000	\$219.59	\$772.36	\$285.49	\$838.26	30.01%	8.53%	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 000768-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 09/30/99
 PROJECTED TEST YEAR: 09/30/01
 WITNESS: T. SMITH

LINE NO.	PRESENT RATES	PROPOSED RATES
1	CUSTOMER CHARGE \$35.00	CUSTOMER CHARGE \$50.00
2	ENERGY CHARGE \$0.16336 PER THERM	ENERGY CHARGE \$0.1984 PER THERM
3	GAS COST \$0.55277 PER THERM	
4	THERM USAGE INCREMENT 2,000 THERMS	
5	AVERAGE USAGE PER CUSTOMER 14,450 THERMS/MONTH	

	THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
6	0	\$35.00	\$35.00	\$50.00	\$50.00	42.86%	42.86%
7	2,000	\$361.72	\$1,467.26	\$446.78	\$1,552.32	23.52%	5.80%
8	4,000	\$688.44	\$2,899.52	\$843.56	\$3,054.64	22.53%	5.35%
9	6,000	\$1,015.16	\$4,331.78	\$1,240.34	\$4,556.96	22.18%	5.20%
10	8,000	\$1,341.88	\$5,764.04	\$1,637.12	\$6,059.28	22.00%	5.12%
11	10,000	\$1,668.60	\$7,196.30	\$2,033.90	\$7,561.60	21.89%	5.08%
12	12,000	\$1,995.32	\$8,628.56	\$2,430.68	\$9,063.92	21.82%	5.05%
13	14,000	\$2,322.04	\$10,060.82	\$2,827.46	\$10,566.24	21.77%	5.02%
14	16,000	\$2,648.76	\$11,493.08	\$3,224.24	\$12,068.56	21.73%	5.01%
15	18,000	\$2,975.48	\$12,925.34	\$3,621.02	\$13,570.88	21.70%	4.99%
16	20,000	\$3,302.20	\$14,357.60	\$4,017.80	\$15,073.20	21.67%	4.98%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 000768-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 09/30/99
 PROJECTED TEST YEAR: 09/30/01
 WITNESS: T. SMITH

LINE NO.	PRESENT RATES	PROPOSED RATES
1	CUSTOMER CHARGE \$50.00	CUSTOMER CHARGE \$100.00
2	ENERGY CHARGE \$0.12757 PER THERM	ENERGY CHARGE \$0.1650 PER THERM
3	GAS COST \$0.55277 PER THERM	
4	THERM USAGE INCREMENT 2,200 THERMS	
5	AVERAGE USAGE PER CUSTOMER 16,430 THERMS/MONTH	

	THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
6	0	\$50.00	\$50.00	\$100.00	\$100.00	100.00%	100.00%
7	2,200	\$330.65	\$1,546.75	\$463.00	\$1,679.09	40.03%	8.56%
8	4,400	\$611.31	\$3,043.50	\$826.00	\$3,258.19	35.12%	7.05%
9	6,600	\$891.96	\$4,540.24	\$1,189.00	\$4,837.28	33.30%	6.54%
10	8,800	\$1,172.62	\$6,036.99	\$1,552.00	\$6,416.38	32.35%	6.28%
11	11,000	\$1,453.27	\$7,533.74	\$1,915.00	\$7,995.47	31.77%	6.13%
12	13,200	\$1,733.92	\$9,030.49	\$2,278.00	\$9,574.56	31.38%	6.02%
13	15,400	\$2,014.58	\$10,527.24	\$2,641.00	\$11,153.66	31.09%	5.95%
14	17,600	\$2,295.23	\$12,023.98	\$3,004.00	\$12,732.75	30.88%	5.89%
15	19,800	\$2,575.89	\$13,520.73	\$3,367.00	\$14,311.85	30.71%	5.85%
16	22,000	\$2,856.54	\$15,017.48	\$3,730.00	\$15,890.94	30.58%	5.82%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 000768-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 09/30/99
 PROJECTED TEST YEAR: 09/30/01
 WITNESS: T. SMITH

LINE NO.	PRESENT RATES	PROPOSED RATES
1	CUSTOMER CHARGE \$12.00	CUSTOMER CHARGE \$15.00
2	ENERGY CHARGE \$0.14119 PER THERM	ENERGY CHARGE \$0.1750 PER THERM
3	GAS COST \$0.55277 PER THERM	
4	THERM USAGE INCREMENT 10 THERMS	
5	AVERAGE USAGE PER CUSTOMER 30 THERMS/MONTH	

	THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
6	0	\$12.00	\$12.00	\$15.00	\$15.00	25.00%	25.00%
7	10	\$13.41	\$18.94	\$16.75	\$22.28	24.89%	17.62%
8	20	\$14.82	\$25.88	\$18.50	\$29.56	24.80%	14.21%
9	30	\$16.24	\$32.82	\$20.25	\$36.83	24.73%	12.23%
10	40	\$17.65	\$39.76	\$22.00	\$44.11	24.66%	10.95%
11	50	\$19.06	\$46.70	\$23.75	\$51.39	24.61%	10.04%
12	60	\$20.47	\$53.64	\$25.50	\$58.67	24.56%	9.38%
13	70	\$21.88	\$60.58	\$27.25	\$65.94	24.52%	8.86%
14	80	\$23.30	\$67.52	\$29.00	\$73.22	24.49%	8.45%
15	90	\$24.71	\$74.46	\$30.75	\$80.50	24.46%	8.12%
16	100	\$26.12	\$81.40	\$32.50	\$87.78	24.43%	7.84%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 000768-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 09/30/99
 PROJECTED TEST YEAR: 09/30/01
 WITNESS: T. SMITH

LINE NO.	PRESENT RATES			PROPOSED RATES		
1	CUSTOMER CHARGE	\$17.00		CUSTOMER CHARGE	\$25.00	
2	ENERGY CHARGE	\$0.20259	PER THERM	ENERGY CHARGE	\$0.2655	PER THERM
3		GAS COST	\$0.00000	PER THERM		
4		THERM USAGE INCREMENT	200	THERMS		
5		AVERAGE USAGE PER CUSTOMER	1,100	HERMS/MONTH		

	THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
6	0	\$17.00	\$17.00	\$25.00	\$25.00	47.06%	47.06%
7	200	\$57.52	\$57.52	\$78.10	\$78.10	35.78%	35.78%
8	400	\$98.04	\$98.04	\$131.20	\$131.20	33.82%	33.82%
9	600	\$138.55	\$138.55	\$184.29	\$184.29	33.01%	33.01%
10	800	\$179.07	\$179.07	\$237.39	\$237.39	32.57%	32.57%
11	1,000	\$219.59	\$219.59	\$290.49	\$290.49	32.29%	32.29%
12	1,200	\$260.11	\$260.11	\$343.59	\$343.59	32.09%	32.09%
13	1,400	\$300.63	\$300.63	\$396.69	\$396.69	31.95%	31.95%
14	1,600	\$341.14	\$341.14	\$449.78	\$449.78	31.85%	31.85%
15	1,800	\$381.66	\$381.66	\$502.88	\$502.88	31.76%	31.76%
16	2,000	\$422.18	\$422.18	\$555.98	\$555.98	31.69%	31.69%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 000768-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 09/30/99
 PROJECTED TEST YEAR: 09/30/01
 WITNESS: T. SMITH

LINE NO.	PRESENT RATES		PROPOSED RATES	
1	CUSTOMER CHARGE	\$50.00	CUSTOMER CHARGE	\$55.00
2	ENERGY CHARGE	\$0.16336 PER THERM	ENERGY CHARGE	\$0.1984 PER THERM
3		GAS COST	\$0.0000	PER THERM
4		THERM USAGE INCREMENT	1,900	THERMS
5		AVERAGE USAGE PER CUSTOMER	13,990	THERMS/MONTH

	THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
6	0	\$50.00	\$50.00	\$55.00	\$55.00	10.00%	10.00%
7	1,900	\$360.38	\$360.38	\$431.94	\$431.94	19.86%	19.86%
8	3,800	\$670.77	\$670.77	\$808.88	\$808.88	20.59%	20.59%
9	5,700	\$981.15	\$981.15	\$1,185.82	\$1,185.82	20.86%	20.86%
10	7,600	\$1,291.54	\$1,291.54	\$1,562.76	\$1,562.76	21.00%	21.00%
11	9,500	\$1,601.92	\$1,601.92	\$1,939.71	\$1,939.71	21.09%	21.09%
12	11,400	\$1,912.30	\$1,912.30	\$2,316.65	\$2,316.65	21.14%	21.14%
13	13,300	\$2,222.69	\$2,222.69	\$2,693.59	\$2,693.59	21.19%	21.19%
14	15,200	\$2,533.07	\$2,533.07	\$3,070.53	\$3,070.53	21.22%	21.22%
15	17,100	\$2,843.46	\$2,843.46	\$3,447.47	\$3,447.47	21.24%	21.24%
16	19,000	\$3,153.84	\$3,153.84	\$3,824.41	\$3,824.41	21.26%	21.26%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 000768-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 09/30/99
 PROJECTED TEST YEAR: 09/30/01
 WITNESS: T. SMITH

LINE NO.	PRESENT RATES			PROPOSED RATES		
1	CUSTOMER CHARGE	\$175.00		CUSTOMER CHARGE	\$175.00	
2	ENERGY CHARGE	\$0.12757	PER THERM	ENERGY CHARGE	\$0.1650	PER THERM
3			GAS COST	\$0.0000		PER THERM
4			THERM USAGE INCREMENT	4,900		THERMS
5			AVERAGE USAGE PER CUSTOMER	36,110		THERMS/MONTH

	THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
6	0	\$175.00	\$175.00	\$175.00	\$175.00	0.00%	0.00%
7	4,900	\$800.09	\$800.09	\$983.50	\$983.50	22.92%	22.92%
8	9,800	\$1,425.19	\$1,425.19	\$1,792.00	\$1,792.00	25.74%	25.74%
9	14,700	\$2,050.28	\$2,050.28	\$2,600.50	\$2,600.50	26.84%	26.84%
10	19,600	\$2,675.37	\$2,675.37	\$3,409.00	\$3,409.00	27.42%	27.42%
11	24,500	\$3,300.47	\$3,300.47	\$4,217.50	\$4,217.50	27.79%	27.79%
12	29,400	\$3,925.56	\$3,925.56	\$5,026.00	\$5,026.00	28.03%	28.03%
13	34,300	\$4,550.65	\$4,550.65	\$5,834.50	\$5,834.50	28.21%	28.21%
14	39,200	\$5,175.74	\$5,175.74	\$6,643.00	\$6,643.00	28.35%	28.35%
15	44,100	\$5,800.84	\$5,800.84	\$7,451.50	\$7,451.50	28.46%	28.46%
16	49,000	\$6,425.93	\$6,425.93	\$8,260.00	\$8,260.00	28.54%	28.54%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 000768-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 09/30/99
 PROJECTED TEST YEAR: 09/30/01
 WITNESS: T. SMITH

LINE NO.	PRESENT RATES		PROPOSED RATES	
1	CUSTOMER CHARGE	\$175.00	CUSTOMER CHARGE	\$175.00
2	ENERGY CHARGE	\$0.12757 PER THERM	ENERGY CHARGE	\$0.1650 PER THERM
3		GAS COST \$0.0000 PER THERM		
4		THERM USAGE INCREMENT 9,100 THERMS		
5		AVERAGE USAGE PER CUSTOMER 66,850 THERMS/MONTH		

	THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
6	0	\$175.00	\$175.00	\$175.00	\$175.00	0.00%	0.00%
7	9,100	\$1,335.89	\$1,335.89	\$1,676.50	\$1,676.50	25.50%	25.50%
8	18,200	\$2,496.77	\$2,496.77	\$3,178.00	\$3,178.00	27.28%	27.28%
9	27,300	\$3,657.66	\$3,657.66	\$4,679.50	\$4,679.50	27.94%	27.94%
10	36,400	\$4,818.55	\$4,818.55	\$6,181.00	\$6,181.00	28.28%	28.28%
11	45,500	\$5,979.44	\$5,979.44	\$7,682.50	\$7,682.50	28.48%	28.48%
12	54,600	\$7,140.32	\$7,140.32	\$9,184.00	\$9,184.00	28.62%	28.62%
13	63,700	\$8,301.21	\$8,301.21	\$10,685.50	\$10,685.50	28.72%	28.72%
14	72,800	\$9,462.10	\$9,462.10	\$12,187.00	\$12,187.00	28.80%	28.80%
15	81,900	\$10,622.98	\$10,622.98	\$13,688.50	\$13,688.50	28.86%	28.86%
16	91,000	\$11,783.87	\$11,783.87	\$15,190.00	\$15,190.00	28.91%	28.91%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 000768-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 09/30/99
 PROJECTED TEST YEAR: 09/30/01
 WITNESS: T. SMITH

LINE NO.	PRESENT RATES			PROPOSED RATES		
1	CUSTOMER CHARGE	\$400.00		CUSTOMER CHARGE	\$400.00	
2	ENERGY CHARGE	\$0.08252 PER THERM		ENERGY CHARGE	\$0.1200 PER THERM	
3			GAS COST	\$0.0000 PER THERM		
4			THERM USAGE INCREMENT	17,300 THERMS		
5			AVERAGE USAGE PER CUSTOMER	127,190 THERMS/MONTH		

	THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
6	0	\$400.00	\$400.00	\$400.00	\$400.00	0.00%	0.00%
7	17,300	\$1,827.60	\$1,827.60	\$2,476.00	\$2,476.00	35.48%	35.48%
8	34,600	\$3,255.19	\$3,255.19	\$4,552.00	\$4,552.00	39.84%	39.84%
9	51,900	\$4,682.79	\$4,682.79	\$6,628.00	\$6,628.00	41.54%	41.54%
10	69,200	\$6,110.38	\$6,110.38	\$8,704.00	\$8,704.00	42.45%	42.45%
11	86,500	\$7,537.98	\$7,537.98	\$10,780.00	\$10,780.00	43.01%	43.01%
12	103,800	\$8,965.58	\$8,965.58	\$12,856.00	\$12,856.00	43.39%	43.39%
13	121,100	\$10,393.17	\$10,393.17	\$14,932.00	\$14,932.00	43.67%	43.67%
14	138,400	\$11,820.77	\$11,820.77	\$17,008.00	\$17,008.00	43.88%	43.88%
15	155,700	\$13,248.36	\$13,248.36	\$19,084.00	\$19,084.00	44.05%	44.05%
16	173,000	\$14,675.96	\$14,675.96	\$21,160.00	\$21,160.00	44.18%	44.18%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 000768-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 09/30/99
 PROJECTED TEST YEAR: 09/30/01
 WITNESS: T. SMITH

LINE NO.	PRESENT RATES	PROPOSED RATES
1	CUSTOMER CHARGE \$400.00	CUSTOMER CHARGE \$400.00
2	ENERGY CHARGE \$0.08252 PER THERM	ENERGY CHARGE \$0.1200 PER THERM
3	GAS COST \$0.0000 PER THERM	
4	THERM USAGE INCREMENT 29,000 THERMS	
5	AVERAGE USAGE PER CUSTOMER 212,610 THERMS/MONTH	

	THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
6	0	\$400.00	\$400.00	\$400.00	\$400.00	0.00%	0.00%
7	29,000	\$2,793.08	\$2,793.08	\$3,880.00	\$3,880.00	38.91%	38.91%
8	58,000	\$5,186.16	\$5,186.16	\$7,360.00	\$7,360.00	41.92%	41.92%
9	87,000	\$7,579.24	\$7,579.24	\$10,840.00	\$10,840.00	43.02%	43.02%
10	116,000	\$9,972.32	\$9,972.32	\$14,320.00	\$14,320.00	43.60%	43.60%
11	145,000	\$12,365.40	\$12,365.40	\$17,800.00	\$17,800.00	43.95%	43.95%
12	174,000	\$14,758.48	\$14,758.48	\$21,280.00	\$21,280.00	44.19%	44.19%
13	203,000	\$17,151.56	\$17,151.56	\$24,760.00	\$24,760.00	44.36%	44.36%
14	232,000	\$19,544.64	\$19,544.64	\$28,240.00	\$28,240.00	44.49%	44.49%
15	261,000	\$21,937.72	\$21,937.72	\$31,720.00	\$31,720.00	44.59%	44.59%
16	290,000	\$24,330.80	\$24,330.80	\$35,200.00	\$35,200.00	44.67%	44.67%

SCHEDULE E-6

DERIVATION OF OVERALL COST OF SERVICE

PAGE 1 OF 5

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF RATE BASE. (PLANT)

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/99
 PROJECTED TEST YEAR: 09/30/01
 PRIOR YEARS: 09/30/95-09/30/98
 WITNESS: R. CLANCY

COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 000768 GU

LINE NO.	ACCT NO.	PLANT					09/30/99			09/30/01		
			09/30/95	09/30/96	09/30/97	09/30/98	PER BOOKS	ADJUSTMENTS	ADJUSTED	PER BOOKS	ADJUSTMENTS	ADJUSTED
1	301	ORGANIZATION										
2	302	FRANCHISES & CONSENTS	113,898	113,898	114,706	124,398	124,398	3,461	127,859	128,898	-	128,898
3	303	MISC. INTANGIBLE PLANT	25,275	25,275	25,275	25,275	25,275	29,828	55,103	25,275	27,417	52,692
4		TOTAL INTANGIBLE PLANT	139,173	139,173	139,981	149,673	149,673	33,289	182,962	154,173	27,417	181,590
5	374	LAND	771,545	771,545	717,754	72,257	72,258	(28,881)	43,377	60,063	(16,686)	43,377
6	375	STRUCTURES & IMPROVEMENTS	1,439,031	1,173,549	1,099,560	473,809	585,643	(190,818)	394,825	593,863	(153,674)	440,189
7	376	MAINS	70,822,341	72,989,280	76,095,382	80,765,992	83,865,271	2,323,789	86,189,060	98,800,181	-	98,800,181
10	379	MEAS & REG STAT EQUIP-GATE	2,020,559	2,201,518	2,524,544	3,618,097	4,104,725	73,399	4,178,124	4,885,887	-	4,885,887
11	380	SERVICES	26,034,551	27,327,669	28,450,524	30,248,956	31,691,852	816,775	32,508,627	36,934,442	-	36,934,442
12	381	METERS	5,739,225	6,191,701	6,533,371	6,890,036	7,018,551	211,297	7,229,848	7,974,310	-	7,974,310
13	382	METER INSTALLATION	2,440,204	2,499,759	2,545,414	2,564,493	2,597,746	(9,568)	2,588,178	2,617,417	-	2,617,417
14	383	HOUSE REGULATORS	1,883,163	2,008,197	2,070,469	2,118,572	2,156,627	(43,670)	2,112,957	2,150,959	-	2,150,959
15	384	HOUSE REG. INSTALLATIONS	985,479	1,029,438	1,065,264	1,080,112	1,097,006		1,097,006	1,114,823	-	1,114,823
16	385	IND MEAS & REG STAT EQUIP	1,477,275	1,536,348	1,626,054	1,845,620	2,200,213	64,158	2,264,371	2,617,642	-	2,617,642
17	386	OTHER PROP ON CUST PREMISES	23,031,257	1,805,596	-	-	-	-	-	-	-	-
18	387	OTHER EQUIPMENT	157,769	158,309	158,309	158,309	158,309	-	158,309	158,309	-	158,309
19		TOTAL DISTRIBUTION PLANT	136,802,399	119,692,910	122,886,645	129,836,251	135,548,202	3,216,480	138,764,682	157,707,896	(170,360)	157,537,536
20	389	LAND AND LAND RIGHTS	333,111	179,880	167,111	167,111	294,803	(104,921)	189,882	333,111	(135,817)	197,294
21	390	STRUCTURES & IMPROVEMENTS	1,626,657	864,937	852,252	1,072,320	2,106,901	(324,723)	1,782,178	2,716,677	(847,704)	1,868,973
22	391	OFFICE FURN & EQUIPMENT	1,753,145	1,647,271	2,030,859	2,426,709	3,027,018	1,608,456	4,635,474	3,674,897	1,999,917	5,674,814
23	392	TRANSPORTATION EQUIPMENT	763,193	754,721	816,553	840,090	851,778	(246,360)	605,418	2,572,921	(246,613)	2,326,307
24	393	STORES EQUIPMENT	30,522	30,522	30,522	30,522	30,522	(16,728)	13,794	11,456	(1,489)	9,967
25	394	TOOLS, SHOP, GARAGE EQUIPMENT	762,191	797,471	821,393	838,837	780,432	(361,688)	418,744	734,326	(95,462)	638,864
26	395	LABORATORY EQUIPMENT	82,940	82,941	82,941	82,941	82,941	(46,095)	36,846	23,017	-	23,017
28	397	COMMUNICATION EQUIPMENT	322,591	379,603	417,813	460,588	803,609	(3,125)	800,484	1,125,879	51,411	1,177,290
29	398	MISCELLANEOUS EQUIPMENT	30,029	32,029	39,584	41,125	80,985	(49,120)	31,865	115,503	9,372	124,875
30	399	OTHER TANGIBLE PROPERTY	38,597	2,756	-	-	-	1,006	1,006	35,828	(34,796)	1,032
31		TOTAL GENERAL PLANT	5,742,976	4,772,131	5,259,028	5,960,241	8,058,989	456,703	8,515,692	11,343,614	698,820	12,042,433
32	102	GAS PLANT PURCHASED OR SOLD										
33	114	ACQUISITION ADJUSTMENT	29,484,723	29,500,785	29,657,077	29,703,964	30,337,093	(29,188,220)	1,148,873	31,184,548	(29,370,230)	1,814,318
34	105	PROPERTY HELD FOR FUTURE USE	1,459,792	2,112,808	487,571							
35	107	CONSTRUCTION WORK IN PROGRESS	3,263,842	2,254,553	5,345,455	7,137,678	5,242,621	(4,093,628)	1,148,993	6,709,935	-	6,709,935
36		TOTAL PLANT	176,892,905	158,472,359	163,775,756	172,787,807	179,336,577	(29,575,376)	149,761,202	207,100,165	(28,814,353)	178,285,812

SCHEDULE E-6

DERIVATION OF OVERALL COST OF SERVICE

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/99
 PROJECTED TEST YEAR: 09/30/01
 PRIOR YEARS: 09/30/95-09/30/98
 WITNESS: R. CLANCY

COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 000768-GU

LINE NO.	ACCT NO.	ACCUMULATED DEPRECIATION & DEDUCTIONS	09/30/99				09/30/01					
			09/30/95	09/30/96	09/30/97	09/30/98	PER BOOKS	ADJUSTMENTS	ADJUSTED	PER BOOKS	ADJUSTMENTS	ADJUSTED
1	301	ORGANIZATION										
2	302	FRANCHISES & CONSENTS	70,687	72,925	75,131	77,377	79,621	-	79,621	84,109	-	84,109
3	303	MISC. INTANGIBLE PLANT	8,316	9,324	10,332	11,340	12,348	5,119	17,467	14,364	8,751	23,115
4		TOTAL INTANGIBLE PLANT	79,003	82,249	85,463	88,717	91,969	5,119	97,088	98,473	8,751	107,224
5	375	STRUCTURES & IMPROVEMENTS	420,137	405,780	408,420	166,583		156,928	156,928	217,763	(38,472)	179,291
6	376	MAINS	23,694,287	25,599,653	28,322,265	30,648,969		33,605,242	33,605,242	38,693,513	-	38,693,513
9	379	MEAS & REG STAT EQUIP-GATE	368,245	446,625	532,566	640,746		777,854	777,854	1,094,662	-	1,094,662
10	380	SERVICES	10,130,037	10,818,048	12,033,623	12,730,488		13,739,450	13,739,450	15,710,741	-	15,710,741
11	381	METERS	2,321,767	2,531,149	2,724,446	2,897,423		3,030,890	3,030,890	3,219,062	-	3,219,062
12	382	METER INSTALLATION	993,855	997,652	1,029,575	1,048,558		1,054,947	1,054,947	1,079,427	-	1,079,427
13	383	HOUSE REGULATORS	758,797	824,537	866,640	900,570		921,631	921,631	1,010,388	-	1,010,388
14	384	HOUSE REG. INSTALLATIONS	315,768	307,478	326,297	338,224		360,327	360,327	430,000	-	430,000
15	385	IND MEAS & REG STAT EQUIP	339,466	376,638	424,349	484,348		545,761	545,761	678,721	-	678,721
16	386	OTHER PROP ON CUST PREMISES	7,650,194	1,226,100	-	-		-	-	-	-	-
17	387	OTHER EQUIPMENT	121,917	128,401	134,892	141,383		147,509	147,509	158,006	-	158,006
18		TOTAL DISTRIBUTION PLANT	47,114,470	43,662,062	46,803,074	49,997,293		54,340,539	54,340,539	62,292,283	(38,472)	62,253,811
19	390	STRUCTURES & IMPROVEMENTS	499,494	173,505	186,312	233,228		511,455	511,455	716,564	(261,646)	454,918
20	391	OFFICE FURN & EQUIPMENT	731,497	775,382	976,275	1,243,066		1,680,646	1,680,646	2,583,259	518,702	3,101,961
21	392	TRANSPORTATION EQUIPMENT	548,472	551,627	587,553	624,932		314,220	314,220	1,568,306	(190,433)	1,377,873
22	393	STORES EQUIPMENT	11,730	16,979	18,414	19,848		10,064	10,064	9,692	(1,260)	8,432
23	394	TOOLS, SHOP, GARAGE EQUIP.	412,735	458,297	509,503	546,970		125,127	125,127	140,630	(18,282)	122,348
24	395	LABORATORY EQUIPMENT	46,785	50,605	54,420	58,235		15,485	15,485	6,092	-	6,092
26	397	COMMUNICATION EQUIPMENT	148,991	169,331	192,818	222,487		261,385	261,385	453,418	(30,241)	423,177
27	398	MISCELLANEOUS EQUIPMENT	13,402	14,038	16,563	14,105		(45,697)	(45,697)	(45,515)	7,522	(37,993)
29		DEPR. RESERVE DEFICIENCY	(36,538)	(2,927)	-	-	59,721,897	(59,721,897)	-	-	-	-
30		TOTAL GENERAL PLANT	2,376,568	2,206,836	2,541,857	2,962,871	59,721,897	(56,849,211)	2,872,686	5,432,446	24,362	5,456,808
31		ACCUM AMORT ACQUISITION ADJ	6,619,560	7,698,706	8,675,130	9,668,441	10,573,358	(10,208,116)	365,242	12,629,164	(12,201,852)	427,312
32		RETIREMENT WORK IN PROGRESS	(182,950)	(89,130)	(298,950)	(831,932)	(1,249,992)	1,376,918	126,928	(109,678)	-	(109,678)
33		CUSTOMER ADVANCES FOR CONSTRUCTI	-	-	-	-	-	-	-	-	-	-
34		TOTAL ACCUMULATED DEPRECIATION	56,006,651	53,560,723	57,806,574	61,885,390	69,137,232	(11,334,751)	57,802,481	80,342,688	(12,207,211)	68,135,477
35		NET PLANT	120,886,254	104,911,636	105,969,182	110,902,417	110,199,345	(18,240,825)	91,958,721	126,757,477	(16,607,143)	110,150,335
36		PLUS: WORKING CAPITAL	(41,943,386)	7,375,156	(14,738,974)	(15,744,486)	(18,208,266)	20,995,036	2,786,770	(33,279,225)	37,115,659	3,836,434
37		TOTAL RATE BASE	78,942,868	112,286,792	91,230,208	95,157,931	91,991,079	2,754,411	94,745,491	93,478,252	20,508,516	113,986,769

SUPPORTING SCHEDULES: B-2, G-1 p 1

RECAP SCHEDULES:

The FERC detailed accumulated depreciation amounts shown above for FY 96, FY 97 and FY 98 do not tie to GL because the GL amounts are based on budgeted expense and this schedule represents actual accumulated depreciation calculated in FY 2000 for those periods.

The FY 99 accumulated depreciation per books detail is not available because amounts recorded to GL estimates were based on budgeted depreciation expense, and were not recorded at the FERC account level. The total accumulated depreciation amount for FY 99 was entered on the Depr. Reserve Deficiency line.

DERIVATION OF OVERALL COST OF SERVICE

SCHEDULE E-6
FLORIDA PUBLIC SERVICE COMMISSION

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

PAGE 3 OF 5
TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/99
PROJECTED TEST YEAR: 09/30/01
PRIOR YEARS: 09/30/95-09/30/98
WITNESS: R. CLANCY

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 000768-GU

LINE NO.	ACCT NO.	OPERATION & MAINTENANCE					09/30/99			09/30/01		
			09/30/95	09/30/96	09/30/97	09/30/98	PER BOOKS	ADJUSTMENTS	ADJUSTED	PER BOOKS	ADJUSTMENTS	ADJUSTED
1	870	SUPERVISION & ENGINEERING	58,002	354,158	425,758	360,636	868,975	(16,422)	852,553	876,124	(10,759)	865,365
5	874	MAINS & SERVICES	703,438	904,138	1,159,199	682,589	1,468,304	(184,401)	1,283,903	1,634,350	(15,511)	1,618,839
6	875	MEAS.& REG. - GENERAL	-	11,372	6,497	8,861	22,176	(1,873)	20,303	23,737	(2,044)	21,693
7	876	MEAS.& REG. - INDUSTRIAL	38,530	17,469	4,661	3,330	6,835	-	6,835	7,393	-	7,393
8	877	MEAS.& REG. - CITY GATE	4,161	66,736	51,512	71,687	3,330	-	3,330	3,592	-	3,592
9	878	METER & HOUSE REG. EXPENSE	828,626	805,069	766,494	568,668	390,337	-	390,337	1,076,314	(197,186)	879,128
10	879	CUSTOMER INSTALLATIONS	2,232,272	1,637,014	1,878,933	1,775,727	1,056,792	(762,806)	293,986	1,138,474	(1,062,620)	75,854
11	880	OTHER EXPENSE	1,080,671	971,053	1,259,649	1,300,357	1,561,601	(267,775)	1,293,826	1,670,971	(289,516)	1,381,455
12	881	RENTS	3,453	-	-	-	-	-	-	-	-	-
13	885	SUPERVISION & ENGINEERING	5,382	20,397	39,067	90,777	48,852	(115)	48,737	51,828	(122)	51,706
14	886	STRUCTURES & IMPROVEMENTS	7,046	16,163	19,273	8,530	5,569	-	5,569	5,914	(288)	5,626
15	887	MAINS	250,958	333,398	534,593	639,842	656,460	(6,152)	650,308	764,396	(2,429)	761,967
15	889	MEAS.& REG. - GENERAL	-	1,757	1,532	7,165	1,531	-	1,531	1,656	-	1,656
16	890	MEAS.& REG. - INDUSTRIAL	14,813	43,156	88,274	64,928	86,590	-	86,590	92,407	-	92,407
18	891	MEAS.& REG. - GATE STATION	56,997	87,871	98,175	75,730	62,134	-	62,134	67,145	-	67,145
19	892	SERVICES	82,298	149,419	282,794	438,512	207,924	-	207,924	221,576	(5,244)	216,332
20	893	METERS & HOUSE REGULATORS	533,665	252,755	235,768	121,712	102,559	-	102,559	109,955	(356)	109,599
21	894	OTHER EQUIPMENT	286,957	1,261	15,838	5,213	5,618	-	5,618	5,960	-	5,960
22		TOTAL DISTRIBUTION EXPENSES	6,187,269	5,673,186	6,868,017	6,224,264	6,555,587	(1,239,544)	5,316,043	7,751,792	(1,586,075)	6,165,717
24	901	SUPERVISION	140,722	220,533	197,172	150,742	116,813	(32,258)	84,555	60,806	(38,409)	22,397
25	902	METER READING EXPENSE	648,888	713,061	853,976	606,214	556,441	-	556,441	598,803	(9,440)	589,363
26	903	CUST. RECORDS & COLLECTIONS	1,734,711	2,101,918	1,979,078	1,824,673	1,270,171	(18,997)	1,251,174	1,916,963	571	1,917,534
27	904	UNCOLLECTIBLE ACCOUNTS	163,005	201,567	375,354	325,385	508,000	-	508,000	840,000	-	840,000
28	905	MISCELLANEOUS	107,487	-	-	-	-	-	-	-	-	-
28	906	INFORMATIONAL EXPENSE	-	2,010	1,894	2,993	-	-	-	-	-	-
28	908	CUSTOMER ASSISTANCE	-	-	41	-	-	-	-	-	-	-
29		TOTAL CUSTOMER ACCOUNTS	2,794,813	3,239,089	3,407,515	2,910,007	2,451,425	(51,255)	2,400,170	3,416,572	(47,278)	3,369,294

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SCHEDULE E-6

DERIVATION OF OVERALL COST OF SERVICE

PAGE 4 OF 5

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/99
 PROJECTED TEST YEAR: 09/30/01
 PRIOR YEARS: 09/30/95-09/30/98
 WITNESS: R. CLANCY

COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 000768-GU

LINE NO.	ACCT NO.	OPERATION & MAINTENANCE					09/30/99			09/30/01		
			09/30/95	09/30/96	09/30/97	09/30/98	PER BOOKS	ADJUSTMENTS	ADJUSTED	PER BOOKS	ADJUSTMENTS	ADJUSTED
6	909	ENERGY CONSERVATION	-	1,329,751	181,896	1,470,273	1,957,762	(1,957,762)	-	2,308,203	(2,308,203)	-
6	911	SUPERVISION	131,427	101,189	52,255	66,108	29,669	-	29,669	32,090	-	32,090
7	912	DEMONSTRATING & SELLING	1,015,945	1,389,851	2,127,396	840,950	906,283	(3,139)	903,144	892,230	(3,330)	888,900
8	913	ADVERTISING	25,600	26,154	103,338	86,370	(1,376)	-	(1,376)	-	-	-
9	916	MISC. SALES EXPENSE	176,108	87,651	99,032	96,741	8,695	-	8,695	9,505	9,167	18,672
10		TOTAL SALES EXPENSE	<u>1,349,080</u>	<u>2,934,596</u>	<u>2,563,917</u>	<u>2,560,442</u>	<u>2,901,033</u>	<u>(1,960,901)</u>	<u>940,132</u>	<u>3,242,028</u>	<u>(2,302,366)</u>	<u>939,662</u>
11	920	ADMIN & GEN SALARIES	1,062,819	507,321	431,398	307,095	68,150	(8,166)	59,984	73,711	-	73,711
12	921	OFFICE SUPPLIES & EXP	2,667,999	446,238	613,224	442,792	1,566,077	(25,329)	1,540,748	957,013	(8,984)	948,029
13	922	ADMIN EXP TRANS (CR)	-	-	-	-	-	-	-	-	-	-
14	923	OUTSIDE SERVICES EMPLOYED	400,294	5,127,528	5,516,820	6,532,556	5,857,114	(688,077)	5,169,037	7,001,132	(695,056)	6,306,076
17	924	PROPERTY INSURANCE	3,516	351,092	-	3,470	35,401	-	35,401	37,557	-	37,557
18	925	INJURIES & DAMAGES	1,223,440	770,018	612,472	597,388	470,324	(61,142)	409,182	498,967	(62,371)	436,596
19	926	EMPLOYEE PENSION & BENEFITS	1,215,559	973,647	925,437	1,960,394	1,626,614	(457,540)	1,169,074	2,006,986	(934,629)	1,072,357
20	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	-	-	-	-	-
21	928	REGULATORY COMMISSION EXP.	179,188	255,412	140,366	125,676	125,676	-	125,676	125,000	-	125,000
22	929	DUPLICATE CHARGES (CR)	(287,103)	(60,102)	(144,397)	-	-	-	-	-	-	-
23	930.1	GENERAL ADVERTISING EXP	16,320	11,222	(1,242)	1,214	552	-	552	-	-	-
24	930.2	MISC GENERAL EXPENSES	135,099	64,544	13,892	675	17,584	(1,956)	15,628	18,655	(1,763)	16,892
25	931	RENTS	54,517	92,483	90,684	200,853	150,310	(52,228)	98,082	159,464	(57,111)	102,353
26	935	MAINT OF GENERAL PLANT	76,561	87,970	71,274	76,417	901	(117)	784	955	(120)	835
26	999	VACATION/SICK SUSPENSE	-	(73)	3,381	66	-	-	-	-	-	-
26		INTERFACE SUSPENSE	-	-	13,970	-	-	-	-	-	-	-
27		TOTAL A & G EXPENSE	<u>6,748,209</u>	<u>8,627,300</u>	<u>8,287,279</u>	<u>10,248,596</u>	<u>9,918,703</u>	<u>(1,294,555)</u>	<u>8,624,148</u>	<u>10,879,440</u>	<u>(1,760,034)</u>	<u>9,119,406</u>
28		TOTAL O & M EXPENSE	<u>17,079,371</u>	<u>20,474,171</u>	<u>21,126,728</u>	<u>21,943,309</u>	<u>21,826,748</u>	<u>(4,546,255)</u>	<u>17,280,493</u>	<u>25,289,832</u>	<u>(5,695,753)</u>	<u>19,594,079</u>

SUPPORTING SCHEDULES: C-1

RECAP SCHEDULES:

SCHEDULE E-6

DERIVATION OF OVERALL COST OF SERVICE

PAGE 5 OF 5

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/99
 PROJECTED TEST YEAR: 09/30/01
 PRIOR YEARS: 09/30/95-09/30/98
 WITNESS: R. CLANCY

COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 000768-GU

LINE NO.	EXPENSES & COST OF SERVICE					09/30/99			09/30/01		
		09/30/95	09/30/96	09/30/97	09/30/98	PER BOOKS	ADJUSTMENTS	ADJUSTED	PER BOOKS	ADJUSTMENTS	ADJUSTED
1	DEPR & AMORT (EXCL. INTANGIBLE)	5,940,846	4,153,783	4,524,724	4,627,000	5,199,392	518,844	5,718,236	6,484,293	344,687	6,828,980
2	AMORT OF INTANG PLANT (301-303)	33,468				3,252		3,252			
3	AMORT OF PROPERTY LOSS - HURRICANE	716,160	179,039								
4	AMORT OF CONVERSION COSTS	32,880	32,880	32,880	42,725	58,547		58,547	91,580		91,580
5	AMORT OF ACQUISITION ADJ	988,800	968,204	1,011,781	5,492	27,508	6,067	33,575	46,728		46,728
6	TOTAL DEPR. & AMORT EXPENSE	<u>7,712,154</u>	<u>5,333,906</u>	<u>5,569,385</u>	<u>4,675,217</u>	<u>5,288,699</u>	<u>524,911</u>	<u>5,813,610</u>	<u>6,622,601</u>	<u>344,687</u>	<u>6,967,288</u>
7	TAXES OTHER THAN INCOME	1,725,650	8,853,704	9,212,664	8,822,664	4,596,848	(3,208,794)	1,388,054	5,433,005	(2,909,702)	2,523,303
8	RETURN (REQUIRED N.O.I.)	5,802,301	8,410,281	6,814,897	7,117,813	6,733,747	206,305	6,940,052	7,366,086	1,616,071	8,982,157
9	INCOME TAXES	(72,069)	963,857	(629,542)	(1,129)	(20,541)	1,079,190	1,058,649	(1,401,054)	1,319,861	(81,193)
10	TOTAL COST TO SERVE	<u>32,247,407</u>	<u>44,035,919</u>	<u>42,094,132</u>	<u>42,557,874</u>	<u>38,425,501</u>	<u>(5,944,643)</u>	<u>32,480,858</u>	<u>43,310,470</u>	<u>(5,324,836)</u>	<u>37,985,634</u>

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 000768-GU

EXPLANATION: PROVIDE THE CALCULATION OF THE AVERAGE COST
 OF METER SET AND SERVICE BY RATE CLASS

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/99
 PROJECTED TEST YEAR: 09/30/01
 WITNESS: R. WALL

LINE NO.	DESCRIPTION	SALES SERVICES:					TRANSPORTATION SERVICES:					
		RESIDENTIAL	GAS LIGHTING	COMMERCIAL & INDUSTRIAL	LARGE COMMERCIAL	INTERRUPT PREFERRED	NATURAL GAS VEHICLES	SMALL COMMERCIAL	COMMERCIAL	INTERRUPT	CONTRACT INTERRUPT	INTERRUPT LARGE VOL
SERVICE LINE:												
1	PIPE AND PIPING	\$475	\$475	\$1,500	\$1,500	\$1,850	\$1,500	\$1,500	\$1,850	\$1,850	\$5,300	\$5,300
METER:												
2	METER COST	\$50	\$50	\$600	\$600	\$2,600	\$600	\$600	\$2,600	\$2,600	\$3,700	\$3,700
3	METER SET	\$25	\$25	\$125	\$125	\$400	\$125	\$125	\$400	\$400	\$600	\$600
REGULATOR:												
4	REGULATOR COST	\$15	\$15	\$225	\$225	\$800	\$225	\$225	\$800	\$800	\$2,000	\$2,000
5	REGULATOR INSTALL	\$12	\$12	\$55	\$55	\$200	\$55	\$55	\$200	\$200	\$200	\$200
6	TOTAL	577.00	577.00	2505.00	2505.00	5850.00	2505.00	2505.00	5850.00	5850.00	11800.00	11800.00
7	INDEX (1)	1.00	1.00	4.34	4.34	10.14	4.34	4.34	10.14	10.14	20.45	20.45

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

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 000768-GU

EXPLANATION: TO PROVIDE A SCHEDULE SHOWING THE
DERIVATION OF DEDICATED FACILITIES.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 9/30/99
WITNESS: R. F. WALL

NAME OF RATE CLASS IN WHICH DEDICATED FACILITIES EXIST

DESCRIPTION:

NOT APPLICABLE

SYSTEM MILES OF MAIN:

MILES OF MAIN DEDICATED TO CLASS:

NET COST OF MAIN DEDICATED TO CLASS:

OTHER NET DISTRIBUTION PLANT RELATED TO CLASS:

DISTRIBUTION O & M EXPENSES RELATED TO CLASS:

PERCENTAGE OF MILES OF DEDICATED MAIN TO

SYSTEM MILES OF MAIN:

SCHEDULE E-9

COST STUDY - TARIFF SHEETS

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 09/30/99
WITNESS: T. SMITH

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

DOCKET NO.:

SEE PROPOSED TARIFF SHEETS

BOUND SEPARATELY

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO. 000768-GU
MINIMUM FILING REQUIREMENTS
INDEX

INTERIM RATE RELIEF SCHEDULES

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SCHEDULE F-1

CALCULATION OF INTERIM RATE RELIEF - RATE OF RETURN

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE RATE BASE FOR INTERIM RATE RELIEF.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/99
WITNESS: R. CLANCY

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

DOCKET NO.: 000768-GU

LINE NO.		AVERAGE PER BOOKS	ADJUSTMENT	ADJUSTED AVERAGE
	<u>UTILITY PLANT</u>			
1	GAS PLANT IN SERVICE	\$ 143,756,865	\$ 3,041,377	\$ 146,798,242
2	COMMON PLANT ALLOCATED	-	665,093	665,093
3	ACQUISITION ADJUSTMENT	30,337,093	(29,188,220)	1,148,873
4	CONSTRUCTION WORK IN PROGRESS	<u>5,242,621</u>	<u>(4,093,626)</u>	<u>1,148,995</u>
5	TOTAL PLANT	<u>179,336,579</u>	<u>(29,575,376)</u>	<u>149,761,203</u>
6	<u>DEDUCTIONS</u>			
7	ACCUM. DEPR. - UTILITY PLANT	58,471,904	(870,236)	57,601,668
8	ACCUM. DEPR. - COMMON PLANT	-	(256,399)	(256,399)
9	ACCUM. AMORT.	10,665,327	(10,208,116)	457,211
10	RETIREMENT WORK IN PROGRESS	-	-	-
11	TOTAL DEDUCTIONS	<u>69,137,231</u>	<u>(11,334,751)</u>	<u>57,802,480</u>
12	UTILITY PLANT NET	<u>110,199,348</u>	<u>(18,240,625)</u>	<u>91,958,723</u>
13	<u>ALLOWANCE FOR WORKING CAPITAL</u>			
14	(BALANCE SHEET METHOD)	<u>(18,208,266)</u>	<u>20,995,036</u>	<u>2,786,770</u>
15	TOTAL RATE BASE	<u>\$ 91,991,082</u>	<u>\$ 2,754,411</u>	<u>\$ 94,745,493</u>
16	NET OPERATING INCOME	<u>\$ 5,254,796</u>	<u>\$ 205,925</u>	<u>\$ 5,460,721</u>
17	RATE OF RETURN	5.71%		5.76%

FLORIDA PUBLIC SERVICE COMMISSION

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

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/99
WITNESS: R. CLANCY

DOCKET NO 000768-GU

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	ADJUSTMENTS			ADJUSTED AVERAGE
			NON UTILITY	CAPITAL STRUCTURE	OTHER	
PROPERTY & INVESTMENTS						
1	NON-UTILITY PROPERTY	\$ 12,487,806	\$ (12,487,806)	\$ -	\$ -	\$ -
2	OTHER SPECIAL FUNDS	26,130	-	-	(26,130)	-
3	TOTAL PROPERTY & INVESTMENTS	12,513,936	(12,487,806)	-	(26,130)	-
CURRENT & ACCRUED ASSETS						
4	CASH	1,057,715	-	-	-	1,057,715
5	WORKING FUNDS & CASH INVEST.	7,174	-	-	-	7,174
6	NOTES RECEIVABLE	11,850	-	-	-	11,850
7	CUSTOMER ACCOUNTS RECEIVABLE - GAS	7,752,343	-	-	-	7,752,343
8	MERCHANDISE, JOBBING, & OTHER	933,137	-	-	(1,723)	931,414
9	ACCUM. PROVISION FOR UNCOLLECTIBLE ACC	(153,563)	-	-	-	(153,563)
10	MATERIALS AND SUPPLIES	1,321,725	-	-	-	1,321,725
11	MERCHANDISE	384,175	-	-	-	384,175
12	STORES EXPENSE	(670)	-	-	-	(670)
13	PREPAYMENTS	(311,176)	-	-	-	(311,176)
14	ACCRUED UTILITY REVENUE	862,811	-	-	-	862,811
15	TOTAL CURRENT ASSETS	11,865,521	-	-	(1,723)	11,863,798
DEFERRED DEBITS						
16	UNAMORTIZED DEBT EXPENSE	484,351	-	(484,351)	-	-
17	OTHER REGULATORY ASSETS	2,286,987	-	-	-	2,286,987
18	CLEARING ACCOUNTS	597	-	-	-	597
19	MISC. DEFERRED DEBITS	2,169,217	(300,033)	(1,775,584)	(83,663)	9,937
20	UNAMORTIZED LOSS ON REAQUIRED DEBT	131,532	-	(131,532)	-	-
21	DEFERRED INCOME TAXES	963,844	-	(963,844)	-	-
22	UNRECOVERED GAS COST	(2,811,280)	-	-	-	(2,811,280)
23	TOTAL DEFERRED DEBITS	3,225,248	(300,033)	(3,355,311)	(83,663)	(513,759)
24	TOTAL ASSETS	27,604,705	(12,787,839)	(3,355,311)	(111,516)	11,350,039

FLORIDA PUBLIC SERVICE COMMISSION

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

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/99
WITNESS: R. CLANCY

DOCKET NO 000768-GU

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	ADJUSTMENTS			ADJUSTED AVERAGE
			NON UTILITY	CAPITAL STRUCTURE	OTHER	
CURRENT LIABILITIES						
1	NOTES PAYABLE	\$ 12,353,913	\$ -	\$ (12,353,913)	\$ -	\$ -
2	ACCOUNTS PAYABLE	4,815,823	-	-	-	4,815,823
3	ACCTS. PAYABLE - ASSOC. CO.	-	-	-	-	-
4	CUSTOMER DEPOSITS	5,472,063	-	(5,472,063)	-	-
5	TAXES ACCRUED-GENERAL	1,102,434	-	-	-	1,102,434
6	TAXES ACCRUED-INCOME	(57,569)	-	-	-	(57,569)
7	INTEREST ACCRUED	1,377,241	-	-	(227,527)	1,149,714
8	TAX COLLECTIONS PAYABLE	454,346	-	-	-	454,346
9	ALLOCATION TO M & J	-	901,684	-	-	901,684
10	CONSERVATION COST TRUE-UP	-	-	-	-	-
11	MISC. CURRENT LIABILITIES	32,410	-	-	-	32,410
12	CAPITAL LEASES - CURRENT	4,374	-	-	-	4,374
13	TOTAL CURRENT LIABILITIES	25,555,035	901,684	(17,825,976)	(227,527)	8,403,216
DEFERRED CREDITS						
15	OTHER REGULATORY LIABILITIES	1,471,457	-	(1,471,457)	-	-
16	ACCUMULATED DEFERRED INC. TAX	17,480,166	-	(17,480,166)	-	-
17	DEFERRED INVESTMENT TAX CREDIT	1,099,477	-	(1,099,477)	-	-
18	TOTAL DEFERRED CREDITS	20,051,100	-	(20,051,100)	-	-
OTHER NON-CURRENT LIABILITIES						
20	CAPITAL LEASES	46,783	-	(46,783)	-	-
21	OPERATING RESERVES	160,053	-	-	-	160,053
22	TOTAL OTHER NON-CURRENT LIABILITIES	206,836	-	(46,783)	-	160,053
23	TOTAL LIABILITIES	45,812,971	901,684	(37,923,859)	(227,527)	8,563,269
24	TOTAL ASSETS LESS LIABILITIES	(18,208,266)	(13,689,523)	34,568,548	116,011	2,786,770
25	NET WORKING CAPITAL	\$ (18,208,266)	\$ (13,689,523)	\$ 34,568,548	\$ 116,011	\$ 2,786,770

SCHEDULE F-3

CALCULATION OF INTERIM RATE RELIEF - ADJUSTMENTS TO RATE BASE

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NC 000768-GU

ADJ. NO.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	REVENUE REQUIREMENT
	GAS PLANT IN SERVICE					
1	PLANT ADDITIONS	TO CORRECT GL TO PLANT BALANCE	3,041,377	-	3,041,377	
2		TOTAL	3,041,377	-	3,041,377	n/a
	COMMON PLANT ALLOCATED					
3	COMMON PLANT	TO REMOVE COMMON PLANT ALLOCATION	(1,975,484)	(1,975,484)	-	
4	NUI ALLOCATION	TO ADD CORPORATE ALLOCATION	2,640,577	-	2,640,577	
5		TOTAL	665,093	(1,975,484)	2,640,577	
	ACQUISITION ADJUSTMENT					
6	NUI ACQUISITION ADJUSTMENT	TO REMOVE ACQUISITION ADJ.	(29,335,430)	-	(29,335,430)	
7	VERO BEACH ACQUISITION	TO ADD ACQUISITION ADJ.	182,010	-	182,010	
8	FORT PIERCE UTILITY	TO ADJUST PAYMENT FOR LOST REVENUES	(34,800)	-	(34,800)	
9		TOTAL	(29,188,220)	-	(29,188,220)	
	ACCUM. DEPR. - UTILITY PLANT					
10	VERO BEACH ACQUISITION	TO RECORD ACCUMULATED DEPRECIATION	182,010	-	182,010	
11	DEPRECIATION	TO CORRECT GL TO PLANT BALANCE	(1,179,172)	-	(1,179,172)	
12		TOTAL	(997,162)	-	(997,162)	
	ACCUM. DEPR. - COMMON PLANT					
13	ACCUM. DEPREC. - COMMON PLANT	TO REMOVE COMMON PLANT ALLOCATION	(775,613)	(775,613)	-	
14	NUI ALLOCATION	TO ADD CORPORATE ACCUMULATED DEPRECIAT	519,214	-	519,214	
15		TOTAL	(256,399)	(775,613)	519,214	
	ACCUM. AMORT. - ACQ. ADJ.					
16	NUI ACQUISITION ADJUSTMENT	TO REMOVE ACCUMULATED AMORTIZATION	(10,224,804)	-	(10,224,804)	
17	VERO BEACH ACQUISITION	TO RECORD YTD ACCUMULATED AMORTIZATION	12,134	-	12,134	
18	NUI ACQUISITION ADJUSTMENT	TO CORRECT AMORT POSTED TO WRONG ACCT	(1,152)	-	(1,152)	
19	FORT PIERCE UTILITY	TO CORRECT AMORT POSTED TO WRONG ACCT	1,152	-	1,152	
20	WESTERN ENERGY	TO CORRECT AMORT POSTED TO WRONG ACCT	9,114	-	9,114	
21	FORT PIERCE UTILITY	TO ADJUST PAYMENT FOR LOST REVENUES	(4,560)	-	(4,560)	
22		TOTAL	(10,208,116)	-	(10,208,116)	
	CONSTRUCTION WORK IN PROGRESS					
23	PLANT ADDITIONS	TO CORRECT GL TO PLANT BALANCE	(4,093,626)	-	(4,093,626)	
24		TOTAL	(4,093,626)	-	(4,093,626)	
	RETIREMENT WORK IN PROGRESS					
25	PLANT RETIREMENTS	TO CORRECT GL TO PLANT BALANCE	126,926	-	126,926	
26		TOTAL	126,926	-	126,926	
	ALLOWANCE FOR WORKING CAPITAL					
27	(SEE SCHEDULE F-2 FOR DETAIL)		20,995,036	(13,689,523)	34,684,559	
28	TOTAL RATE BASE ADJUSTMENTS		2,754,411	(14,889,394)	17,643,805	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO.: 000768-GU

EXPLANATION: PROVIDE THE CALCULATION OF NET OPERATING INCOME PER BOOKS FOR THE HISTORIC BASE YEAR AND ANY ADJUSTMENTS MADE TO THE HISTORIC BASE YEAR FOR INTERIM PURPOSES

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/99
 WITNESS: R. CLANCY

NET OPERATING INCOME - HISTORIC BASE YEAR ENDED 09/30/99

LINE NO.	DESCRIPTION	(1) TOTAL COMPANY PER BOOKS	(2) ADJUSTMENTS	(3) COMPANY ADJUSTED
1	OPERATING REVENUES	<u>78,350,986</u>	<u>(47,349,461)</u>	<u>31,001,525</u>
2	<u>OPERATING EXPENSES:</u>			
3	COST OF GAS	41,404,438	(41,404,438)	-
4	OPERATION & MAINTENANCE	21,826,748	(4,546,255)	17,280,493
5	DEPRECIATION & AMORTIZATION	5,288,697	524,911	5,813,608
6	TAXES OTHER THAN INCOME TAXES	4,596,848	(3,208,794)	1,388,054
7	INCOME TAXES:			-
8	-FEDERAL	(700,739)	911,067	210,328
9	-STATE	(119,952)	155,955	36,003
10	DEFERRED INCOME TAXES - NET:		-	-
11	-FEDERAL	659,628	-	659,628
12	-STATE	152,690	-	152,690
13	INVESTMENT TAX CREDIT	<u>(12,168)</u>	<u>12,168</u>	<u>-</u>
14	TOTAL OPERATING EXPENSES	<u>73,096,190</u>	<u>(47,555,386)</u>	<u>25,540,804</u>
15	NET OPERATING INCOME	<u>5,254,796</u>	<u>205,925</u>	<u>5,460,721</u>

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 09/30/99

WITNESS: R. CLANCY

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

DOCKET NO.: 000768-GU

LINE NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT	REASON FOR ADJUSTMENT
OPERATING REVENUE						
1	COST OF GAS	(23,280,148)	-	(23,280,148)	n/a	TO REMOVE GAS SALES
2	OFF-SYSTEM SALES	(19,018,130)	-	(19,018,130)		TO REMOVE OFF-SYSTEM SALES
3	FRANCHISE/GROSS RECEIPTS REVENUES	(3,083,632)	-	(3,083,632)		TO REMOVE TAX REVENUES
4	ECP REVENUES	(1,967,551)	-	(1,967,551)		TO REMOVE ECP REVENUES
5	TOTAL REVENUE ADJUSTMENTS	<u>(47,349,461)</u>	<u>-</u>	<u>(47,349,461)</u>		
COST OF GAS						
6	COST OF GAS	(23,164,326)	-	(23,164,326)		TO REMOVE GAS COSTS
7	OFF-SYSTEM SALES	(18,240,112)	-	(18,240,112)		TO REMOVE OFF-SYSTEM GAS COSTS
8	TOTAL COST OF GAS ADJUSTMENTS	<u>(41,404,438)</u>	<u>-</u>	<u>(41,404,438)</u>		
OPERATIONS & MAINTENANCE EXPENSE						
9	NON-UTILITY EXPENSE	(1,944,548)	(1,944,548)	-		TO REMOVE NON-UTILITY EXPENSE
10	AGA DUES	(3,813)	-	(3,813)		TO REMOVE EXPENSES PREVIOUSLY DISALLOWED
11	MEMBERSHIP DUES	(4,149)	-	(4,149)		TO REMOVE EXPENSES PREVIOUSLY DISALLOWED
12	ECONOMIC DEVELOPMENT EXPENSE	(195)	-	(195)		TO REMOVE EXPENSES PREVIOUSLY DISALLOWED
13	NON-RECURRING RESTRUCTURING CHARGES	32,682	-	32,682		TO REMOVE EXPENSES PREVIOUSLY DISALLOWED
14	EMPLOYEE ACTIVITIES	(9,536)	-	(9,536)		TO REMOVE EXPENSES PREVIOUSLY DISALLOWED
15	ECP EXPENSE	(1,957,762)	-	(1,957,762)		TO REMOVE ECP EXPENSE
16	DISALLOWED CORPORATE SERVICES *	(56,067)	-	(56,067)		TO REMOVE DISALLOWED CORPORATE SERVICES EXPENSE
17	NON-RECURRING CHARGES *	(189,864)	-	(189,864)		TO REMOVE NON-RECURRING COSTS
18	DEPRECIATION EXPENSE *	(406,851)	-	(406,851)		TO REMOVE PREVIOUSLY CALCULATED EXPENSE IN CORPORATE ALLOCATION
19	OUT OF PERIOD ADJUSTMENT FROM C-15	(6,152)	-	(6,152)		TO REMOVE OVER-AMORTIZATION OF ODORANT
20	TOTAL O & M ADJUSTMENTS	<u>(4,546,255)</u>	<u>(1,944,548)</u>	<u>(2,601,707)</u>		
DEPRECIATION EXPENSE						
21	UTILITY SYSTEMS ACQUISITIONS	(1,152)	-	(1,152)		TO REMOVE ACQUISITION ADJUSTMENT AMORTIZATION
22	UTILITY SYSTEMS ACQUISITIONS	1,152	-	1,152		TO CORRECT FPUA AMORTIZATION CODED TO WRONG ACCOUNT
23	COMMON PLANT	(154,822)	(154,822)	-		TO ALLOCATE DEPRECIATION TO NON-UTILITY
24	DEPRECIATION EXPENSE *	381,793	-	381,793		TO ADD BACK NUI CORPORATE DEPRECIATION EXPENSE AT FLORIDA RATES
25	DEPRECIATION EXPENSE	291,873	-	291,873		NEW DEPRECIATION RATES
26	AMORTIZATION EXPENSE	6,067	-	6,067		VERO BEACH ACQUISITION AMORTIZATION
27	TOTAL DEPRECIATION EXPENSE ADJUSTMENTS	<u>524,911</u>	<u>(154,822)</u>	<u>679,733</u>		

NOTE: ALL ADJUSTMENTS ARE CONSISTENT WITH THOSE MADE IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE, EXCEPT THOSE PRECEDED BY AN ASTERISK (*), WHICH WERE MADE PURSUANT TO THE SURVEILLANCE AUDIT FOR THE 9/30/99 PERIOD.

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/99
WITNESS: R. CLANCY

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 000768-GU

ADJUST. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT	REASON FOR ADJUSTMENT
TAXES OTHER THAN INCOME						
1	REGULATORY ASSESSMENT TAX ON FUEL	(115,822)	-	(115,822)	n/a	TO REMOVE TAX EXPENSE
2	FRANCHISE/GROSS RECEIPTS TAXES	(3,083,185)	-	(3,083,185)		TO REMOVE TAX EXPENSE
3	REGULATORY ASSESSMENT TAX ON ECP	(9,787)	-	(9,787)		TO REMOVE ECP EXPENSE
4	TOTAL TAXES OTHER THAN INCOME ADJ'TS	(3,208,794)	-	(3,208,794)		
FEDERAL INCOME TAXES						
5	TAXES ON ADJUSTMENTS	410,930	674,527	(263,597)		TAX EFFECT OF ADJUSTMENTS ABOVE
6	INTEREST SYNCHRONIZATION	498,160	-	498,160		INTEREST SYNCHRONIZATION
7	OUT OF PERIOD ADJUSTMENT FROM C-15	1,977	-	1,977		OUT OF PERIOD ADJUSTMENTS OF INCOME TAXES
8	TOTAL FEDERAL INCOME TAX ADJUSTMENTS	911,067	674,527	236,540		
STATE INCOME TAXES						
9	TAXES ON ADJUSTMENTS	70,342	115,465	(45,123)		TAX EFFECT OF ADJUSTMENTS ABOVE
10	INTEREST SYNCHRONIZATION	85,275	-	85,275		INTEREST SYNCHRONIZATION
11	OUT OF PERIOD ADJUSTMENT FROM C-15	338	-	338		OUT OF PERIOD ADJUSTMENTS OF INCOME TAXES
12	TOTAL STATE INCOME TAX ADJUSTMENTS	155,955	115,465	40,490		
DEFERRED INCOME TAXES						
13	OUT OF PERIOD ADJUSTMENT FROM C-15	-	-	-		OUT OF PERIOD ADJUSTMENTS OF INCOME TAXES
14	TOTAL DEFERRED TAX ADJUSTMENTS	-	-	-		
INVESTMENT TAX CREDIT						
15	ITC AMORTIZATION	12,168	-	12,168		OVER-AMORTIZATION OF ITC
16	TOTAL INVESTMENT CREDIT ADJUSTMENTS	12,168	-	12,168		
17	TOTAL ALL ADJUSTMENTS	205,926	1,309,378	(1,103,452)		

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 09/30/99
WITNESS: R. CLANCY

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO.: 000768-GU

LINE NO.	DESCRIPTION	%
1	REVENUE REQUIREMENT	100.0000
2	REGULATORY ASSESSMENT RATE	0.5000
3	BAD DEBT RATE	0.7489
4	NET BEFORE INCOME TAXES (1)-(2)-(3)	98.7511
5	STATE INCOME TAX RATE	5.5000
6	STATE INCOME TAX (4 X 5)	5.4313
7	NET BEFORE FEDERAL INCOME TAX (4)-(6)	93.3198
8	FEDERAL INCOME TAX RATE	0.3400
9	FEDERAL INCOME TAX (7 X 8)	31.7287
10	REVENUE EXPANSION FACTOR (7)-(9)	61.5911
11	NET OPERATING INCOME MULTIPLIER (100% / LINE 10)	1.6236

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

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

HISTORIC BASE YEAR DATA: 09/30/99
WITNESS: R. CLANCY

LINE NO.	DESCRIPTION	AMOUNT
1	ADJUSTED RATE BASE	\$ 94,745,493
2	REQUESTED RATE OF RETURN	<u>6.99%</u>
3	N.O.I. REQUIREMENTS	6,622,710
4	LESS: ADJUSTED N.O.I.	<u>5,460,721</u>
5	N.O.I. DEFICIENCY	1,161,989
6	EXPANSION FACTOR	<u>1.6236</u>
7	REVENUE DEFICIENCY	<u>\$ 1,886,605</u>

SCHEDULE F-8

CALCULATION OF INTERIM RATE RELIEF - COST OF CAPITAL

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/99
WITNESS: R. CLANCY

COMPANY CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET N 000768-GU

LINE NO.		ADJUSTMENTS				NET	RATIO	COST RATE	WEIGHTED COST
		AMOUNT PER BOOKS	TO CONFORM W/ RATIO OF INVESTOR SOURCES	SPECIFIC	PRORATA				
1	COMMON EQUITY*	\$ 42,765,918	\$ (4,101,046)	\$ -	(7,729,668)	\$ 30,935,203	32.65%	10.30%	3.36%
2	LONG TERM DEBT*	46,880,480	1,729,088	-	(9,717,757)	38,891,811	41.05%	6.33%	2.60% a
3	SHORT TERM DEBT*	12,353,913	2,371,958	-	(2,943,915)	11,781,956	12.44%	5.47%	0.68% a
4	CUSTOMER DEPOSITS	5,472,062	-	-	-	5,472,062	5.78%	6.08%	0.35% a
5	ITC - (0 COST)	1,099,477	-	15,704	-	1,115,181	1.18%	0.00%	0.00%
6	DEF TAXES - (0 COST)	17,987,779	-	(11,438,499)	-	6,549,280	6.91%	0.00%	0.00%
7	OTHER (EXPLAIN)	-	-	-	-	-	0.00%	0.00%	0.00%
8	TOTAL	<u>\$126,559,629</u>	<u>\$ -</u>	<u>\$ (11,422,795)</u>	<u>\$ (20,391,341)</u>	<u>\$ 94,745,493</u>	100.00%		<u>6.99%</u>
9	<u>INTEREST SYNCHRONIZATION CALCULATION</u>								
10	RATE BASE					\$ 94,745,493			
11	x WEIGHTED AVG COST OF DEE (SUM OF "a")					<u>3.63%</u>			
12	SYNCHRONIZED INTEREST					\$ 3,439,261			
13	INTEREST PER BOOKS (FROM C-22)					<u>\$ 4,989,712</u>			
14	INTEREST PER BOOKS OVER SYNCHRONIZED INTEREST CALCULATED					\$ 1,550,450			
15	STATE TAX @ 5.50%					<u>\$ 85,275</u>		\$ 85,275	
16						\$ 1,465,176			
17	FEDERAL TAX @ 34.00%							<u>\$ 498,160</u>	
18	TOTAL INCOME TAX ADJUSTMENT							<u>\$ 583,434</u>	

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

SCHEDULE F-9

RECONCILIATION OF AVERAGE CAPITAL STRUCTURE TO AVERAGE JURISDICTIONAL RATE BASE (INTERIM)

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: RECONCILE THE TOTAL CAPITAL STRUCTURE WITH THE JURISDICTIONAL 13-MONTH

TYPE OF DATA SHOWN:

AVERAGE RATE BASE FOR THE CORRESPONDING TIME PERIOD USED FOR INTERIM PURPOSES.

HISTORIC BASE YEAR DATA: 09/30/99

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

SHOW ALL BALANCE SHEET ACCOUNTS AND INDIVIDUAL ADJUSTMENTS NECESSARY TO
CONSTRUCT THE RATE BASE.

WITNESS: R. CLANCY

DOCKET NO.: 000768-GU

LINE NO.	CITY GAS COMPANY CAPITAL STRUCTURE	RECONCILING ADJUSTMENTS			RECONCILED CAPITAL STRUCTURE		
	COMPONENT	PER BOOKS	TO CONFORM WITH RATIO OF INVESTOR SOURCES	SPECIFIC ADJUSTMENTS	PRO RATA ADJUSTMENTS	COMPONENT	ADJUSTED
1	DIVISIONAL CAPITAL	\$ 42,765,918	\$ (4,101,046)	\$ -	\$ (7,729,668)	DIVISIONAL CAPITAL	\$ 30,935,203
2	LONG TERM DEBT	46,880,480	1,729,088		(9,717,757)	LONG TERM DEBT	38,891,811
3	SHORT TERM DEBT	\$ 12,353,913	2,371,958		(2,943,915)	SHORT TERM DEBT	11,781,956
4	CUSTOMER DEPOSITS	5,472,062			-	CUSTOMER DEPOSITS	5,472,062
5	INVESTMENT TAX CREDITS	1,099,477		15,704	-	INVESTMENT TAX CREDIT:	1,115,181
6	DEFERRED TAXES	17,987,779		(11,438,499)	-	DEFERRED TAXES	6,549,280
7	OTHER (EXPLAIN)	-	-	-	-	OTHER (EXPLAIN)	-
8	TOTAL	<u>\$ 126,559,629</u>	<u>\$ -</u>	<u>\$ (11,422,795)</u>	<u>\$ (20,391,341)</u>	TOTAL	<u>\$ 94,745,493</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: F-8

SCHEDULE F-10
 FLORIDA PUBLIC SERVICE COMMISSION

CALCULATION OF INTERIM RATE RELIEF - DEFICIENCY ALLOCATION
 EXPLANATION: PROVIDE THE ALLOCATION OF INTERIM RATE RELIEF.

PAGE 1 OF 1
 TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA 9/30/99

COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION
 DOCKET NO: 000768-GU

WITNESS: T. SMITH

(1)	(2)	YEAR ENDED 09/30/99		(6)	(7)	(8)	(9)	
		(3)	(4)					(5)
RATE SCHEDULE	BILLS	THERM SALES	CUSTOMER CHARGE	ENERGY CHARGE	TOTAL (4 + 5)	DOLLAR INCREASE	% INCREASE	INCREASE Cents Per Therm
RS	1,134,348	18,900,628	\$8,053,704	\$8,816,664	\$16,870,368	\$1,020,130	6.05%	\$0.05397
GL	3,058	44,110	\$0	\$17,666	\$17,666	\$1,068	6.05%	\$0.02422
C&IS	56,245	34,544,014	\$969,051	\$7,128,070	\$8,097,121	\$489,623	6.05%	\$0.01417
LCS	123	1,955,289	\$3,710	\$322,467	\$326,177	\$19,724	6.05%	\$0.01009
IP	50	1,013,998	\$3,500	\$206,965	\$210,465	\$12,727	6.05%	\$0.01255
NGV	23	46,585	\$312	\$10,008	\$10,320	\$624	6.05%	\$0.01340
SCTS	2,675	3,684,674	\$45,152	\$703,605	\$748,757	\$45,276	6.05%	\$0.01229
CTS	552	7,101,494	\$27,650	\$1,237,127	\$1,264,777	\$76,479	6.05%	\$0.01077
ITS	393	12,593,536	\$68,775	\$1,575,297	\$1,644,072	\$99,415	6.05%	\$0.00789
CI-ITS	36	2,310,208	\$5,300	\$276,740	\$282,040	\$17,055	6.05%	\$0.00738
ILT	65	8,891,960	\$26,000	\$739,799	\$765,799	\$46,307	6.05%	\$0.00521
CI-LVT	68	11,159,316	\$7,600	\$954,522	\$962,122	\$58,178	6.05%	\$0.00521
TOTAL	1,197,636	102,245,811	\$9,210,754	\$21,988,929	\$31,199,683	\$1,886,605	6.05%	\$0.01845