

State of Florida



Public Service Commission

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TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

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RECORDS AND REPORTING

DATE: OCTOBER 5, 2000

TO: DIRECTOR, DIVISION OF RECORDS AND REPORTING (BAYO)

FROM: DIVISION OF ECONOMIC REGULATION (REVELL, BRINKLEY, D. DRAPER, KING, IYAMU, KUMMER, LESTER, C. ROMIG; L. ROMIG, STALLCUE, SWAIN) *ls* *mb* *dmjs* *ALM*
DIVISION OF COMPETITIVE SERVICES (MAKIN) *PK P2* *hi*
DIVISION OF LEGAL SERVICES (STERN) *MKS* *RVE* *92*

RE: DOCKET NO. 000768-GU - REQUEST FOR RATE INCREASE BY CITY GAS COMPANY OF FLORIDA.

AGENDA: 10/17/00 - REGULAR AGENDA - DECISION ON INTERIM RATES - PARTICIPATION IS LIMITED TO COMMISSIONERS AND STAFF

CRITICAL DATES: 60-DAY SUSPENSION DATE: 10/24/00
5 MONTH EFFECTIVE DATE: 01/25/01

SPECIAL INSTRUCTIONS: NONE

FILE NAME AND LOCATION: S:\PSC\ECR\WP\000768.RCM
R:\CGINTRM00.123 - ATTACHMENTS 1-5
R:\CITYCOMP.123 - ATTACHMENTS 6A-7L

CASE BACKGROUND

This proceeding commenced on August 25, 2000, with the filing of a petition for a permanent rate increase by the City Gas Company of Florida, a division of NUI Corporation (City or the Company). City requested an increase of \$7,181,988 in additional annual revenues. The company based its request on a 13-month average rate base of \$113,986,770 for a projected test year ending September 30, 2001. The requested overall rate of return is 7.88% based on an 11.70% return on equity.

The company also requested an interim increase of \$1,886,605. It calculated the interim increase request using a 13-month average rate base of \$94,745,493, at a 6.99% rate of return using a 10.30%

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12679 OCT-58

FPSC-RECORDS/REPORTING

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return on equity. The interim test year is the period ended September 30, 1999.

The Commission last granted City a \$3,752,678 rate increase in Docket No. 960502-GU. In Order No. PSC-96-1404-FOF-GU, issued November 20, 1996, the Commission found the company's jurisdictional rate base to be \$91,911,029 for the projected test year ending September 30, 1997. The allowed rate of return was found to be 7.87% for the test year using an 11.30% return on equity.

Pursuant to Section 366.06(4), Florida Statutes, City requested to proceed under the rules governing Proposed Agency Action (PAA). Under that section, the Commission must enter its vote on the PAA within 5 months of the date on which a complete set of minimum filing requirements (MFRs) were filed with the Commission. The Commission has jurisdiction over this request for a rate increase and interim rate increase under Sections 366.06(2), and 366.071, Florida Statutes.

DISCUSSION OF ISSUES

ISSUE 1: Should the request for a permanent increase in rates and charges be suspended for City?

RECOMMENDATION: Yes. Staff recommends that the requested permanent increase in rates and charges of \$7,181,988 be suspended for City. (REVELL)

STAFF ANALYSIS: City filed its petition and a complete set of MFRs on August 25, 2000. City requested a permanent rate increase of \$7,181,988 which would produce a 7.88% overall return on its 13-month average adjusted rate base. This overall rate of return was calculated using a 11.70% return on equity. The company also requested interim rate relief in accordance with Section 366.071, Florida Statutes. In order to allow staff time to complete its review of the company's MFRs, staff recommends that the proposed rates be suspended.

The Commission must take action to suspend the permanent rates and act on the interim request within 60 days of the filing, which is on or before October 24, 2000. The permanent rates will take effect January 25, 2001, absent Commission vote.

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ISSUE 2: Is City's proposed interim test year rate base of \$94,745,493 appropriate?

RECOMMENDATION: No. The appropriate interim test year rate base for City is \$94,453,293. (REVELL)

STAFF ANALYSIS: Discussed below are staff's adjustments used to determine the recommended interim rate base of \$94,453,293. Staff reviewed the rate base adjustments made in the company's last case and in the current filing to determine if the current case was filed consistent with the findings in Order No. PSC-96-1404-FOF-GU. Staff finds the company's adjustments to be consistent with the last case except as noted below. The adjustments are shown in Attachments 1 and 1A.

Adjustment 1: Materials and Supplies - In its filing, the company inadvertently did not exclude the non-utility portion from this account. Information provided by the company indicated that 13%, or \$171,824, was non-utility in nature. The company agrees with staff that this amount should be removed from working capital. Therefore, staff recommends that rate base be reduced \$171,824.

Adjustment 2: Other Regulatory Liabilities/Gain on Sale of Property - In August, 1997, the company sold its Medley property for a gain of \$788,169. The company properly recorded the amount attributed to the regulated portion of \$180,556 above the line. City did not amortize any portion of this gain. In some cases the Commission has amortized gains on sales of property over five years, with the unamortized portion of the gain included in working capital as a cost-free liability. This regulatory treatment was stated in Order No. 11628, issued February 17, 1983, for Florida Power Corporation. The order stated "We are amortizing these gains/losses over a five-year period. In addition, we are also including the unamortized portion of these gains as cost-free current liabilities in the company's working capital allowance...".

Including this amount as a liability in working capital has the effect of reducing working capital. Therefore, staff recommends that rate base be reduced \$120,376 on a 13-month average basis.

An additional adjustment related to this transaction is the yearly amortization amount of \$36,111 ($\$180,556/5=\$36,111$). Amortization of gains are considered a "contra" expense. Therefore, staff recommends that expenses be reduced \$36,111 for the yearly amortization not recognized.

ISSUE 3: Is City's proposed interim test year net operating income of \$5,460,721 appropriate?

RECOMMENDATION: No. The appropriate interim test year net operating income for City is \$5,589,933. (L.ROMIG, C. ROMIG, REVELL)

STAFF ANALYSIS: Discussed below are staff's adjustments used to determine the recommended test year net operating income of \$5,589,933. Staff reviewed the net operating income adjustments made in the company's last case and in the current filing to determine if the current case was filed consistent with the findings in Order No. PSC-96-1404-FOF-GU. Staff finds the company's adjustments to be consistent with the last case. However, upon review of the MFR's, staff recommends that the following adjustments are appropriate. These adjustments are shown on Attachment 2.

Adjustment 3: Bad Debt Expense - In the company's last rate case, staff tested the reasonableness of bad debt expense by using a four year net write-offs as a percent of revenue. As a result, the company's expense was determined to be reasonable and no adjustment was recommended to adjust expenses. In this case the company included \$508,000 in bad debt expense in test year expenses. Staff tested the reasonableness of this expense by using a four year average of net write-offs as a percent of revenues. Based on this calculation, a reasonable level of bad debt expense would be \$330,088. As a result of these recalculations, staff recommends that bad debt expense be reduced \$177,912.

Adjustment 4: Other Regulatory Liabilities/Gain on Sale of Property - As discussed in Issue 2, Adjustment 2, staff recommends that expenses be reduced \$36,111 for yearly amortization of the gain recognized in the sale of the Medley property.

Adjustment 5: Tax effect of other adjustments - Staff made an adjustment to increase the company's income tax expense by \$80,537. This adjustment is a fallout based on other income and expense adjustments.

Adjustment 6: Interest reconciliation adjustment - Staff made an adjustment to increase the company's income tax expense by \$4,274. This adjustment represents staff's adjustments based on the recommended capital structure and cost rates.

DOCKET NO. 000768-GU
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ISSUE 4: Are City's proposed interim return on equity of 10.30% and overall rate of return of 6.99% appropriate?

RECOMMENDATION: Yes. The appropriate interim return on equity is 10.30% and the appropriate overall rate of return is 6.99%.
(D. DRAPER, LESTER)

STAFF ANALYSIS: For interim rates, City filed a 13-month average capital structure for the year ended September 30, 1999. Consistent with the last rate case, City adjusted the investor sources of its divisional capital structure to reflect the relative ratios of investor capital of NUI Corporation on a consolidated basis. Further, City removed an amount for non-utility investment from common equity in reconciling capital structure and rate base.

Consistent with the last rate case, staff reconciled the adjustments to rate base on a pro rata basis over investor-supplied sources of capital. The Commission established City's current authorized return on equity (ROE) at 11.30% by Order No. PSC-96-1404-FOF-GU, issued November 20, 1996. For interim purposes, the company used 10.30% for the ROE, which is the low end of the range for the authorized ROE. Based on the capital structure, the appropriate overall rate of return is 6.99%. (Attachment 3)

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ISSUE 5: Is City's proposed interim revenue expansion factor of 1.6236 appropriate?

RECOMMENDATION: No. City's proposed interim revenue expansion factor should be 1.6199. (REVELL)

STAFF ANALYSIS: Staff reviewed the company's calculations and have found that the company's proposed expansion factor of 1.6236 is incorrect. One component of the factor is the bad debt rate. Staff's adjustment to the bad debt expense in Issue 3 changed the bad debt rate component of the revenue expansion factor from 0.7489% to 0.5234%. This has the effect of changing the overall expansion factor from the company's proposed 1.6236 to staff's recommended 1.6199. (Attachment 5)

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ISSUE 6: Should City's requested interim revenue increase of \$1,886,605 be granted?

RECOMMENDATION: No. After making the above adjustments, the interim revenue increase for City should be \$1,640,777. (REVELL)

STAFF ANALYSIS: The company requested \$1,886,605 in interim revenue relief for the historical base year ended September 30, 1999. Based on the company's calculations and adjustments, this would have allowed the company to earn an overall rate of return of 7.88%. Based on the previously discussed staff adjustments, staff has determined the interim rate base is \$94,453,293, and the net operating income is \$5,589,933. Applying a 6.99% overall rate of return, the company is entitled to \$1,640,777 in interim relief, as shown in Attachment 5.

ISSUE 7: How should the interim revenue increase for City be distributed among the rate classes?

RECOMMENDATION: Any interim revenue increase authorized should be applied evenly across the board to all rate classes based on their base rate revenues, as required by Rule 25-7.040, Florida Administrative Code, and should be collected on a cents-per-therm basis. The interim rates should be made effective for all meter readings made on or after thirty days from the date of the vote and decision herein. (MAKIN, GING)

STAFF ANALYSIS: As shown on Attachments 6(a) & 6(b), staff has determined the cents-per-therm increases to be applied to the rate classes based on staff's recommended interim increase. The increases were calculated using the methodology contained in Rule 25-7.040, Florida Administrative Code, which requires that any increase be applied evenly across the board to all rate classes based on their base rate revenues. Attachments 7(a) through 7(l) contains bill comparisons for each class comparing the present rates with the recommended interim increase.

The interim rates should be made effective for all meter readings made on or after thirty days from the date of the Commission vote and decision herein. The company should be required to give appropriate notice to customers commencing with the first bill for service which reflects the increase authorized herein, explaining the nature, purpose, and effect of the increase. A copy of the notice should be submitted to the Division of Economic Regulation for approval prior to its use.

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ISSUE 8: What is the appropriate security to guarantee the amount subject to refund?

RECOMMENDATION: A corporate undertaking in the amount of \$410,194 guaranteed by City is appropriate. Interim rates are subject to refund with interest, pending final order in the permanent rate relief request. (D. DRAPER)

STAFF ANALYSIS: The criteria for a corporate undertaking include sufficient liquidity, ownership equity, profitability, and interest coverage to guarantee any potential refund. The 1997, 1998, and 1999 SEC 10-K reports of NUI were used to determine the financial condition of City. Based on the analysis of City's financial condition, staff recommends that City can support a corporate undertaking in the amount of \$410,194. This amount represents three months of revenue that City will collect during the interim period. This is consistent with the Commission's Order in City's last interim filing (Order No. PSC-96-1113-FOF-GU, issued September 3, 1996, in Docket No. 960502-GU) and with prior Commission practice.

ISSUE 9: Should this docket be closed?

RECOMMENDATION: No. This docket should remain open to process the revenue increase request of the company. (STERN)

STAFF ANALYSIS: This docket should remain open pending the Commission's final resolution of the company's requested rate increase.

COMPARATIVE AVERAGE RATE BASES

CITY GAS COMPANY OF FLORIDA
 DOCKET NO. 000768-GU
 TYE 09/30/99

ATTACHMENT 1
 05-Oct-2000
 INTERIM

ADJ. NO.	COMPANY			STAFF	
	TOTAL PER BOOKS	COMPANY ADJS.	COMPANY ADJUSTED	STAFF ADJS.	STAFF ADJUSTED
PLANT IN SERVICE					
UTILITY PLANT	143,756,865				
To correct plant balance		3,041,377			
COMMON PLANT ALLOCATED					
	0				
To remove common plant allocation		(1,975,484)			
To add NUI allocation		2,640,577			
ACQUISITION ADJUSTMENT					
	30,337,093				
NUI acquisition adjustment		(29,335,430)			
Vero Beach acquisition		182,010			
Ft. Pierce acquisition adjustment		(34,800)			
PLANT HELD FOR FUTURE USE					
	0				
CONSTRUCTION WORK IN PROGRESS					
	5,242,621				
To correct plant balance		(4,093,626)			
TOTAL PLANT	179,336,579	(29,575,376)	149,761,203	0	149,761,203
DEDUCTIONS					
ACCUM. DEPR. - PLANT IN SERVICE					
	58,471,904				
To record Vero Beach Accumulated Deprec.		182,010			
To correct plant balance		(1,179,172)			
To correct plant retirements		126,926			
ACCUM DEPR. - COMMON PLANT					
To remove common plant allocation		(775,613)			
To add NUI accumulated depreciation		519,214			
ACCUM. AMORT. - ACQUISITION ADJ.					
	10,665,327				
To remove NUI acquisition adjustment		(10,224,804)			
To record YTD Vero Beach Accum. Deprec.		12,134			
To correct Amort. posted to wrong acct.-NUI		(1,152)			
To correct Amort. posted to wrong acct.Ft. Pierce		1,152			
To correct Amort. posted to wrong acct.-West Engy.		9,114			
To adjust for lost revenues-Ft. Pierce		(4,560)			
CUSTOMER ADVANCES FOR CONSTR.					
	0	0			
TOTAL DEDUCTIONS	69,137,231	(11,334,751)	57,802,480	0	57,802,480
NET UTILITY PLANT	110,199,348	(18,240,625)	91,958,723	0	91,958,723
WORKING CAPITAL ALLOWANCE	(18,208,266)	20,995,036	2,786,770	(292,200)	2,494,570
TOTAL RATE BASE	91,991,082	2,754,411	94,745,493	(292,200)	94,453,293

COMPARATIVE WORKING CAPITAL COMPONENTS

CITY GAS COMPANY OF FLORIDA
 DOCKET NO. 000768-GU
 TYE 09/30/99

ATTACHMENT 1A
 05-Oct-2000
 INTERIM

ADJ. NO.		COMPANY AS FILED			STAFF	
		TOTAL PER BOOKS	COMPANY ADJS.	COMPANY ADJUSTED	STAFF ADJS.	STAFF ADJUSTED
	WORKING CAPITAL	(18,208,266)				
	Non-Utility Property		(12,487,806)			
	Other Special Funds		(26,130)			
	Merchandise, Jobbing & Other		(1,723)			
1	Materials and Supplies				(171,824)	
	Unamortized Debt Expense		(484,351)			
	Misc. Deferred Debits		(2,159,280)			
	Unamortized Loss on Reacquired Debt		(131,532)			
	Deferred Income Taxes		(963,844)			
	Notes Payable		12,353,913			
	Customer Deposits		5,472,063			
	Interest Accrued		227,527			
	Allocation to M&J		(901,684)			
2	Other Regulatory Liabilities		1,471,457		(120,376)	
	Accum. Deferred Income Tax		17,480,166			
	Deferred ITC		1,099,477			
	Capital Leases		46,783			
	TOTALS	<u>(18,208,266)</u>	<u>20,995,036</u>	<u>2,786,770</u>	<u>(292,200)</u>	<u>2,494,570</u>

COMPARATIVE NOIs

CITY GAS COMPANY OF FLORIDA
 DOCKET NO. 000768-GU
 TYE 09/30/99

ATTACHMENT 2
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05-Oct-2000
 INTERIM

ADJ. NO.	COMPANY			STAFF	
	TOTAL PER BOOKS	COMPANY ADJS.	COMPANY ADJUSTED	STAFF ADJS.	STAFF ADJUSTED
	OPERATING REVENUES	78,350,986			
	Remove cost of gas		(23,280,148)		
	Remove off-system sales		(19,018,130)		
	Remove franchise/gross receipts revs		(3,083,632)		
	Remove ECP revenues		(1,967,551)		
	TOTAL REVENUES	78,350,986	(47,349,461)	31,001,525	0
	OPERATING EXPENSES:				
	OPERATION & MAINTENANCE EXPENSE	63,231,186			
	Remove cost of gas		(23,164,326)		
	Remove off-system gas costs		(18,240,112)		
	Non-utility expense		(1,944,548)		
	AGA dues		(3,813)		
	Membership dues		(4,149)		
	Economic development expense		(195)		
	Non-recurring restructuring charges		32,682		
	Employee activities		(9,536)		
	ECP expense		(1,957,762)		
	Disallowed corporate services		(56,067)		
	Non-recurring charges		(189,864)		
	Depreciation expense		(406,851)		
	Out of period adjustment		(6,152)		
3	Bad debt expense			(177,912)	
	TOTAL O & M EXPENSE	63,231,186	(45,950,693)	17,280,493	(177,912)

COMPARATIVE NOIs

CITY GAS COMPANY OF FLORIDA
 DOCKET NO. 000768-GU
 TYE 09/30/99

ATTACHMENT 2
 Page 2 of 2

05-Oct-2000
 INTERIM

ADJ. NO.	COMPANY			STAFF	
	TOTAL PER BOOKS	COMPANY ADJS.	COMPANY ADJUSTED	STAFF ADJS.	STAFF ADJUSTED
DEPRECIATION & AMORTIZATION	5,288,697				
Acquisition adj. amortization		(1,152)			
Correct FPUA amort. coded to wrong acct.		1,152			
Common plant allocation		(154,822)			
Add back NUI deprec. exp. at Florida rates		381,793			
New depreciation rates		291,873			
Vero Beach acquisition amort.		6,067			
TOTAL DEPRECIATION & AMORT.	5,288,697	524,911	5,813,608	0	5,813,608
TAXES OTHER THAN INCOME	4,596,848				
Regulatory Assessment tax		(115,822)			
Franchise/Gross Receipts tax		(3,083,185)			
Regulatory Assessment tax on ECP		(9,787)			
TOTAL TAXES OTHER THAN INCOME	4,596,848	(3,208,794)	1,388,054	0	1,388,054
INCOME TAX EXPENSE	(820,691)				
4 Tax effect of adjustments		481,272		80,537	
Out of period adjustment		2,315			
5 Interest Reconciliation Adj.		583,435		4,274	
Deferred Income Taxes-Net	812,318				
Investment Tax Credit	(12,168)	12,168			
TOTAL INCOME TAXES	(20,541)	1,079,190	1,058,649	84,811	1,143,460
2 GAIN ON SALE OF PROPERTY				(36,111)	(36,111)
TOTAL OPERATING EXPENSES	73,096,190	(47,555,386)	25,540,804	(129,212)	25,411,592
NET OPERATING INCOME	5,254,796	205,925	5,460,721	129,212	5,589,933

City Gas of Florida

Interim Capital Structure for the Florida Division
 Year Ending September 30, 1999
 Docket No. 000768- GU
 13 Month Average

ATTACHMENT 3
 05-Oct-2000
 INTERIM

DOCKET NO. 000768-GU
 DATE: October 5, 2000

	COMPANY ADJUSTMENTS			RATE BASE ADJUSTMENTS				RATIO	COST RATE	WEIGHTED COST
	PER BOOKS	SPECIFIC	PRO RATA	ADJUSTED PER BOOKS	SPECIFIC	PRO RATA	STAFF ADJUSTED			
COMMON EQUITY	\$42,765,918	(\$4,101,046)	(7,729,668)	30,935,204		(110,763)	30,824,441	32.63%	10.30%	3.36%
LONG TERM DEBT	46,880,480	1,729,088	(9,717,757)	38,891,811		(139,252)	38,752,559	41.03%	6.33%	2.60%
SHORT TERM DEBT	12,353,913	2,371,958	(2,943,915)	11,781,956		(42,185)	11,739,771	12.43%	5.47%	0.68%
CUSTOMER DEPOSITS	5,472,062			5,472,062			5,472,062	5.79%	6.08%	0.35%
TAX CREDITS - ZERO COST	1,099,477	15,704		1,115,181			1,115,181	1.18%	0.00%	0.00%
ACCUM. DEF. IT - ZERO COST	17,987,779	(11,438,499)		6,549,280			6,549,280	6.93%	0.00%	0.00%
OTHER (EXPLAIN)				0			0	0.00%	0.00%	0.00%
	\$126,559,629	(\$11,422,795)	(\$20,391,341)	\$94,745,493	\$0	(\$292,200)	\$94,453,293	100.0%		6.99%

NET OPERATING INCOME MULTIPLIER

CITY GAS COMPANY OF FLORIDA
DOCKET NO. 000768-GU
TYE 09/30/99

ATTACHMENT 4
05-Oct-2000
INTERIM

<u>DESCRIPTION</u>	<u>COMPANY PER FILING</u>	<u>STAFF</u>
REVENUE REQUIREMENT	100.0000%	100.0000%
GROSS RECEIPTS TAX RATE	0.0000%	0.0000%
REGULATORY ASSESSMENT RATE	0.5000%	0.5000%
BAD DEBT RATE	0.7489%	0.5234%
NET BEFORE INCOME TAXES	<u>98.7511%</u>	<u>98.9766%</u>
STATE INCOME TAX RATE	5.5000%	5.5000%
STATE INCOME TAX	5.4313%	5.4437%
NET BEFORE FEDERAL INCOME TAXES	<u>93.3198%</u>	<u>93.5329%</u>
FEDERAL INCOME TAX RATE	34.0000%	34.0000%
FEDERAL INCOME TAX	31.7287%	31.8012%
REVENUE EXPANSION FACTOR	<u>61.5911%</u>	<u>61.7317%</u>
NET OPERATING INCOME MULTIPLIER	<u>1.6236</u>	<u>1.6199</u>

COMPARATIVE REVENUE DEFICIENCY CALCULATIONS

CITY GAS COMPANY OF FLORIDA
 DOCKET NO. 000768-GU
 TYE 09/30/99

ATTACHMENT 5
 05-Oct-2000
 INTERIM

	<u>COMPANY ADJUSTED</u>	<u>STAFF</u>
RATE BASE (AVERAGE)	\$94,745,493	\$94,453,293
RATE OF RETURN	X <u>6.99%</u>	X <u>6.99%</u>
REQUIRED NOI	<u>\$6,622,710</u>	<u>\$6,602,821</u>
Operating Revenues	31,001,525	31,001,525
Operating Expenses:		
Operation & Maintenance	17,280,493	17,102,581
Depreciation & Amortization	5,813,608	5,813,608
Amortization of Environ. Costs	0	0
Taxes Other than Income Taxes	1,388,054	1,388,054
Income Taxes	1,058,649	1,143,460
Gain on Sale of Property		(36,111)
Total Operating Expenses	25,540,804	25,411,592
ACHIEVED NOI	<u>5,460,721</u>	<u>5,589,933</u>
NET REVENUE DEFICIENCY	1,161,989	1,012,888
Revenue Tax Factor	1.6236	1.6199
TOTAL REVENUE DEFICIENCY	<u>\$1,886,605</u>	<u>\$1,640,777</u>

COMPANY: CITY GAS COMPANY OF FLORIDA
 ALLOCATION OF INTERIM INCREASE
 BASED ON 12 MONTHS ENDED: 09/30/1999

ATTACHMENT : 6(a)
 DOCKET NO. 000768-GU

(1) RATE SCHEDULE	PRESENT REVENUE					INTERIM INCREASE		
	(2) BILLS	(3) THERM SALES	(4) CUSTOMER CHARGE	(5) ENERGY CHARGE	(6) TOTAL	(7) INCREASE	(8) %	(9) INCREASE CENTS PER THERM
					(4)+(5)	(6)X(8) \$	(7)/(6) %	(7)/(3)
RESIDENTIAL SERVICE	1,134,348	18,900,628	\$8,053,704	\$8,816,664	\$16,870,368	\$887,205	5.26	4.694
GAS LIGHTING SERVICE	3,058	44,110	\$0	\$17,666	\$17,666	\$929	5.26	2.106
COMMERCIAL & INDUSTRIAL	56,245	34,544,014	\$969,051	\$7,128,070	\$8,097,121	\$425,824	5.26	1.233
LARGE COMMERCIAL	123	1,955,289	\$3,710	\$322,467	\$326,177	\$17,153	5.26	0.877
INTERRUPTIBLE - PREFERRED GAS	50	1,013,998	\$3,500	\$206,965	\$210,465	\$11,068	5.26	1.092
NATURAL GAS VEHICLE SALES SERVICE	23	46,585	\$312	\$10,008	\$10,320	\$543	5.26	1.165
SMALL COMMERCIAL TRANSPORTATION	2,675	3,684,674	\$45,152	\$703,605	\$748,757	\$39,377	5.26	1.069
COMMERCIAL TRANSPORTATION	552	7,101,494	\$27,650	\$1,237,127	\$1,264,777	\$66,514	5.26	0.937
INTERRUPTIBLE TRANSPORTATION	393	12,593,536	\$68,775	\$1,575,297	\$1,644,072	\$86,461	5.26	0.687
CONTRACT INTERRUPTIBLE - TRANS.	36	2,310,208	\$5,300	\$276,740	\$282,040	\$14,832	5.26	0.642
INTERRUPTIBLE LARGE VOL. TRANS.	65	8,891,960	\$26,000	\$739,799	\$765,799	\$40,273	5.26	0.453
CONTRACT INT. - LARGE VOL. TRANS.	68	11,159,316	\$7,600	\$954,522	\$962,122	\$50,598	5.26	0.453
TOTAL	1,197,636	102,245,812	\$9,210,754	\$21,988,930	\$31,199,684	\$1,640,777	5.26	1.605

NOTE: REVENUES ABOVE DO NOT INCLUDE FUEL

DOCKET NO. 000768-GU
 DATE: October 5, 2000

ATTACHMENT 6B
 PAGE 1 OF 1

COMPANY: CITY GAS COMPANY OF FLORIDA

ATTACHMENT : 6(b)
 DOCKET NO. 000768-GU

RATE SCHEDULE	PRESENT RATE	PSC APPROVED INTERIM INCREASE	PSC APPROVED INTERIM RATE
<u>RESIDENTIAL</u>			
CUSTOMER CHARGE	\$7.00	\$0.00	\$7.00
ENERGY CHARGE (cents/therm)	46.349	4.694	51.043
GAS LIGHTING SERVICE			
CUSTOMER CHARGE	\$0.00	\$0.00	\$0.00
ENERGY CHARGE (cents/therm)	46.349	2.106	48.455
COMMERCIAL & INDUSTRIAL			
CUSTOMER CHARGE	\$17.00	\$0.00	\$17.00
ENERGY CHARGE (cents/therm)	20.259	1.233	21.492
LARGE COMMERCIAL			
CUSTOMER CHARGE	\$35.00	\$0.00	\$35.00
ENERGY CHARGE (cents/therm)	16.336	0.877	17.213
INTERRUPTIBLE - PREFERRED GAS			
CUSTOMER CHARGE	\$50.00	\$0.00	\$50.00
ENERGY CHARGE (cents/therm)	12.757	1.092	13.849
NATURAL GAS VEHICLE SALES SERVICE			
CUSTOMER CHARGE	\$12.00	\$0.00	\$12.00
ENERGY CHARGE (cents/therm)	14.119	1.165	15.284
SMALL COMMERCIAL TRANSPORTATION			
CUSTOMER CHARGE	\$17.00	\$0.00	\$17.00
ENERGY CHARGE (cents/therm)	20.259	1.069	21.328
COMMERCIAL TRANSPORTATION			
CUSTOMER CHARGE	\$50.00	\$0.00	\$50.00
ENERGY CHARGE (cents/therm)	16.336	0.937	17.273
INTERRUPTIBLE TRANSPORTATION			
CUSTOMER CHARGE	\$175.00	\$0.00	\$175.00
ENERGY CHARGE (cents/therm)	12.757	0.687	13.444
CONTRACT INTERRUPTIBLE - TRANS.			
CUSTOMER CHARGE	\$175.00	\$0.00	\$175.00
ENERGY CHARGE (cents/therm)	12.757	0.642	13.399
INTERRUPTIBLE LARGE VOL. TRANS.			
CUSTOMER CHARGE	\$400.00	\$0.00	\$400.00
ENERGY CHARGE (cents/therm)	8.252	0.453	8.705
CONTRACT INTERRUPTIBLE - LARGE VOL. TRANS.			
CUSTOMER CHARGE	\$400.00	\$0.00	\$400.00
ENERGY CHARGE (cents/therm)	8.252	0.453	8.705

COST OF SERVICE SUMMARY
 COMPANY: CITY GAS COMPANY OF FLORIDA

ATTACHMENT : 7(a)
 DOCKET NO. 000768-GU

RATE COMPARISON

RATE SCHEDULE: RESIDENTIAL

PRESENT RATES

Customer Charge
 \$7.00

Cents
per Therm

46.349

Gas Cost Cents/Therm: 60.302

INTERIM RATES

Customer Charge
 \$7.00

Cents
per Therm

51.043

Therm usage Increment 10

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	Dollar Increase
10	\$11.63	\$17.67	\$12.10	\$18.13	4.03%	2.66%	\$0.47
20	\$16.27	\$28.33	\$17.21	\$29.27	5.77%	3.31%	\$0.94
30	\$20.90	\$39.00	\$22.31	\$40.40	6.74%	3.61%	\$1.41
40	\$25.54	\$49.66	\$27.42	\$51.54	7.35%	3.78%	\$1.88
50	\$30.17	\$60.33	\$32.52	\$62.67	7.78%	3.89%	\$2.35
60	\$34.81	\$70.99	\$37.63	\$73.81	8.09%	3.97%	\$2.82
70	\$39.44	\$81.66	\$42.73	\$84.94	8.33%	4.02%	\$3.29
80	\$44.08	\$92.32	\$47.83	\$96.08	8.52%	4.07%	\$3.76
90	\$48.71	\$102.99	\$52.94	\$107.21	8.67%	4.10%	\$4.22
100	\$53.35	\$113.65	\$58.04	\$118.35	8.80%	4.13%	\$4.69
110	\$57.98	\$124.32	\$63.15	\$129.48	8.90%	4.15%	\$5.16
120	\$62.62	\$134.98	\$68.25	\$140.61	9.00%	4.17%	\$5.63
130	\$67.25	\$145.65	\$73.36	\$151.75	9.07%	4.19%	\$6.10
140	\$71.89	\$156.31	\$78.46	\$162.88	9.14%	4.20%	\$6.57
150	\$76.52	\$166.98	\$83.56	\$174.02	9.20%	4.22%	\$7.04
160	\$81.16	\$177.64	\$88.67	\$185.15	9.25%	4.23%	\$7.51
170	\$85.79	\$188.31	\$93.77	\$196.29	9.30%	4.24%	\$7.98
180	\$90.43	\$198.97	\$98.88	\$207.42	9.34%	4.25%	\$8.45
190	\$95.06	\$209.64	\$103.98	\$218.56	9.38%	4.25%	\$8.92
200	\$99.70	\$220.30	\$109.09	\$229.69	9.42%	4.26%	\$9.39

COST OF SERVICE SUMMARY
 COMPANY: CITY GAS COMPANY OF FLORIDA

ATTACHMENT : 7(b)
 DOCKET NO. 000768-GU

RATE COMPARISON

RATE SCHEDULE: GAS LIGHTING

PRESENT RATES

INTERIM RATES

Customer Charge
 \$0.00

Customer Charge
 \$0.00

Cents
per Therm
 46.349

Cents
per Therm
 48.455

Gas Cost Cents/Therm: 60.302

Therm usage Increment 10

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	Dollar Increase
10	\$4.63	\$10.67	\$4.85	\$10.88	4.54%	1.97%	\$0.21
20	\$9.27	\$21.33	\$9.69	\$21.75	4.54%	1.97%	\$0.42
30	\$13.90	\$32.00	\$14.54	\$32.63	4.54%	1.97%	\$0.63
40	\$18.54	\$42.66	\$19.38	\$43.50	4.54%	1.97%	\$0.84
50	\$23.17	\$53.33	\$24.23	\$54.38	4.54%	1.97%	\$1.05
60	\$27.81	\$63.99	\$29.07	\$65.25	4.54%	1.97%	\$1.26
70	\$32.44	\$74.66	\$33.92	\$76.13	4.54%	1.97%	\$1.47
80	\$37.08	\$85.32	\$38.76	\$87.01	4.54%	1.97%	\$1.68
90	\$41.71	\$95.99	\$43.61	\$97.88	4.54%	1.97%	\$1.90
100	\$46.35	\$106.65	\$48.46	\$108.76	4.54%	1.97%	\$2.11
110	\$50.98	\$117.32	\$53.30	\$119.63	4.54%	1.97%	\$2.32
120	\$55.62	\$127.98	\$58.15	\$130.51	4.54%	1.97%	\$2.53
130	\$60.25	\$138.65	\$62.99	\$141.38	4.54%	1.97%	\$2.74
140	\$64.89	\$149.31	\$67.84	\$152.26	4.54%	1.97%	\$2.95
150	\$69.52	\$159.98	\$72.68	\$163.14	4.54%	1.97%	\$3.16
160	\$74.16	\$170.64	\$77.53	\$174.01	4.54%	1.97%	\$3.37
170	\$78.79	\$181.31	\$82.37	\$184.89	4.54%	1.97%	\$3.58
180	\$83.43	\$191.97	\$87.22	\$195.76	4.54%	1.97%	\$3.79
190	\$88.06	\$202.64	\$92.06	\$206.64	4.54%	1.97%	\$4.00
200	\$92.70	\$213.30	\$96.91	\$217.51	4.54%	1.97%	\$4.21

COST OF SERVICE SUMMARY
 COMPANY: CITY GAS COMPANY OF FLORIDA

ATTACHMENT : 7(c)
 DOCKET NO. 000768-GU

RATE COMPARISON

RATE SCHEDULE: COMMERCIAL & INDUSTRIAL

PRESENT RATES

INTERIM RATES

Customer Charge

Customer Charge

\$17.00

\$17.00

Cents
per Therm

Cents
per Therm

20.259

21.492

Gas Cost Cents/Therm: 60.302

Therm usage Increment 100

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	Dollar Increase
100	\$37.26	\$97.56	\$38.49	\$98.79	3.31%	1.26%	\$1.23
200	\$57.52	\$178.12	\$59.98	\$180.59	4.29%	1.38%	\$2.47
300	\$77.78	\$258.68	\$81.48	\$262.38	4.75%	1.43%	\$3.70
400	\$98.04	\$339.24	\$102.97	\$344.17	5.03%	1.45%	\$4.93
500	\$118.30	\$419.81	\$124.46	\$425.97	5.21%	1.47%	\$6.16
600	\$138.55	\$500.37	\$145.95	\$507.76	5.34%	1.48%	\$7.40
700	\$158.81	\$580.93	\$167.44	\$589.56	5.43%	1.49%	\$8.63
800	\$179.07	\$661.49	\$188.93	\$671.35	5.51%	1.49%	\$9.86
900	\$199.33	\$742.05	\$210.43	\$753.14	5.57%	1.50%	\$11.09
1000	\$219.59	\$822.61	\$231.92	\$834.94	5.61%	1.50%	\$12.33
1100	\$239.85	\$903.17	\$253.41	\$916.73	5.65%	1.50%	\$13.56
1200	\$260.11	\$983.73	\$274.90	\$998.52	5.69%	1.50%	\$14.79
1300	\$280.37	\$1,064.29	\$296.39	\$1,080.32	5.72%	1.51%	\$16.03
1400	\$300.63	\$1,144.85	\$317.88	\$1,162.11	5.74%	1.51%	\$17.26
1500	\$320.89	\$1,225.42	\$339.38	\$1,243.91	5.76%	1.51%	\$18.49
1600	\$341.14	\$1,305.98	\$360.87	\$1,325.70	5.78%	1.51%	\$19.72
1700	\$361.40	\$1,386.54	\$382.36	\$1,407.49	5.80%	1.51%	\$20.96
1800	\$381.66	\$1,467.10	\$403.85	\$1,489.29	5.81%	1.51%	\$22.19
1900	\$401.92	\$1,547.66	\$425.34	\$1,571.08	5.83%	1.51%	\$23.42
2000	\$422.18	\$1,628.22	\$446.83	\$1,652.87	5.84%	1.51%	\$24.65

COST OF SERVICE SUMMARY
 COMPANY: CITY GAS COMPANY OF FLORIDA

ATTACHMENT : 7(d)
 DOCKET NO. 000768-GU

RATE COMPARISON

RATE SCHEDULE: COMMERCIAL LARGE VOLUME

PRESENT RATES

Customer Charge
 \$35.00

 Cents
per Therm
 16.336

INTERIM RATES

Customer Charge
 \$35.00

 Cents
per Therm
 17.213

Gas Cost Cents/Therm: 60.302

Therm usage Increment 2,000

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	Dollar Increase
2,000	\$361.72	\$1,567.76	\$379.27	\$1,585.31	4.85%	1.12%	\$17.55
4,000	\$688.44	\$3,100.52	\$723.53	\$3,135.61	5.10%	1.13%	\$35.09
6,000	\$1,015.16	\$4,633.28	\$1,067.80	\$4,685.92	5.19%	1.14%	\$52.64
8,000	\$1,341.88	\$6,166.04	\$1,412.06	\$6,236.22	5.23%	1.14%	\$70.18
10,000	\$1,668.60	\$7,698.80	\$1,756.33	\$7,786.53	5.26%	1.14%	\$87.73
12,000	\$1,995.32	\$9,231.56	\$2,100.59	\$9,336.83	5.28%	1.14%	\$105.27
14,000	\$2,322.04	\$10,764.32	\$2,444.86	\$10,887.14	5.29%	1.14%	\$122.82
16,000	\$2,648.76	\$12,297.08	\$2,789.13	\$12,437.45	5.30%	1.14%	\$140.37
18,000	\$2,975.48	\$13,829.84	\$3,133.39	\$13,987.75	5.31%	1.14%	\$157.91
20,000	\$3,302.20	\$15,362.60	\$3,477.66	\$15,538.06	5.31%	1.14%	\$175.46
22,000	\$3,628.92	\$16,895.36	\$3,821.92	\$17,088.36	5.32%	1.14%	\$193.00
24,000	\$3,955.64	\$18,428.12	\$4,166.19	\$18,638.67	5.32%	1.14%	\$210.55
26,000	\$4,282.36	\$19,960.88	\$4,510.45	\$20,188.97	5.33%	1.14%	\$228.09
28,000	\$4,609.08	\$21,493.64	\$4,854.72	\$21,739.28	5.33%	1.14%	\$245.64
30,000	\$4,935.80	\$23,026.40	\$5,198.99	\$23,289.59	5.33%	1.14%	\$263.19
32,000	\$5,262.52	\$24,559.16	\$5,543.25	\$24,839.89	5.33%	1.14%	\$280.73
34,000	\$5,589.24	\$26,091.92	\$5,887.52	\$26,390.20	5.34%	1.14%	\$298.28
36,000	\$5,915.96	\$27,624.68	\$6,231.78	\$27,940.50	5.34%	1.14%	\$315.82
38,000	\$6,242.68	\$29,157.44	\$6,576.05	\$29,490.81	5.34%	1.14%	\$333.37
40,000	\$6,569.40	\$30,690.20	\$6,920.31	\$31,041.11	5.34%	1.14%	\$350.91

COST OF SERVICE SUMMARY
 COMPANY: CITY GAS COMPANY OF FLORIDA

ATTACHMENT : 7(e)
 DOCKET NO. 000768-GU

RATE COMPARISON

RATE SCHEDULE: INTERRUPTIBLE PREFERRED

PRESENT RATES

INTERIM RATES

Customer Charge

Customer Charge

\$50.00

\$50.00

Cents
per Therm

Cents
per Therm

12.757

13.849

Gas Cost Cents/Therm: 60.302

Therm usage increment 2,200

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	Dollar Increase
2,200	\$330.65	\$1,657.30	\$354.67	\$1,681.31	7.26%	1.45%	\$24.01
4,400	\$611.31	\$3,264.60	\$659.34	\$3,312.62	7.86%	1.47%	\$48.03
6,600	\$891.96	\$4,871.89	\$964.00	\$4,943.94	8.08%	1.48%	\$72.04
8,800	\$1,172.62	\$6,479.19	\$1,268.67	\$6,575.25	8.19%	1.48%	\$96.06
11,000	\$1,453.27	\$8,086.49	\$1,573.34	\$8,206.56	8.26%	1.48%	\$120.07
13,200	\$1,733.92	\$9,693.79	\$1,878.01	\$9,837.87	8.31%	1.49%	\$144.08
15,400	\$2,014.58	\$11,301.09	\$2,182.68	\$11,469.18	8.34%	1.49%	\$168.10
17,600	\$2,295.23	\$12,908.38	\$2,487.34	\$13,100.50	8.37%	1.49%	\$192.11
19,800	\$2,575.89	\$14,515.68	\$2,792.01	\$14,731.81	8.39%	1.49%	\$216.13
22,000	\$2,856.54	\$16,122.98	\$3,096.68	\$16,363.12	8.41%	1.49%	\$240.14
24,200	\$3,137.19	\$17,730.28	\$3,401.35	\$17,994.43	8.42%	1.49%	\$264.15
26,400	\$3,417.85	\$19,337.58	\$3,706.02	\$19,625.74	8.43%	1.49%	\$288.17
28,600	\$3,698.50	\$20,944.87	\$4,010.68	\$21,257.06	8.44%	1.49%	\$312.18
30,800	\$3,979.16	\$22,552.17	\$4,315.35	\$22,888.37	8.45%	1.49%	\$336.20
33,000	\$4,259.81	\$24,159.47	\$4,620.02	\$24,519.68	8.46%	1.49%	\$360.21
35,200	\$4,540.46	\$25,766.77	\$4,924.69	\$26,150.99	8.46%	1.49%	\$384.22
37,400	\$4,821.12	\$27,374.07	\$5,229.36	\$27,782.30	8.47%	1.49%	\$408.24
39,600	\$5,101.77	\$28,981.36	\$5,534.02	\$29,413.62	8.47%	1.49%	\$432.25
41,800	\$5,382.43	\$30,588.66	\$5,838.69	\$31,044.93	8.48%	1.49%	\$456.27
44,000	\$5,663.08	\$32,195.96	\$6,143.36	\$32,676.24	8.48%	1.49%	\$480.28

COST OF SERVICE SUMMARY
 COMPANY: CITY GAS COMPANY OF FLORIDA

ATTACHMENT : 7(f)
 DOCKET NO. 000768-GU

RATE COMPARISON

RATE SCHEDULE: NATURAL GAS VEHICLE SALES

PRESENT RATES

INTERIM RATES

Customer Charge
 \$12.00

Customer Charge
 \$12.00

Cents
per Therm
 14.119

Cents
per Therm
 15.284

Gas Cost Cents/Therm: 60.302

Therm usage Increment 10

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	Dollar Increase
10	\$13.41	\$19.44	\$13.53	\$19.56	0.87%	0.60%	\$0.12
20	\$14.82	\$26.88	\$15.06	\$27.12	1.57%	0.87%	\$0.23
30	\$16.24	\$34.33	\$16.59	\$34.68	2.15%	1.02%	\$0.35
40	\$17.65	\$41.77	\$18.11	\$42.23	2.64%	1.12%	\$0.47
50	\$19.06	\$49.21	\$19.64	\$49.79	3.06%	1.18%	\$0.58
60	\$20.47	\$56.65	\$21.17	\$57.35	3.41%	1.23%	\$0.70
70	\$21.88	\$64.09	\$22.70	\$64.91	3.73%	1.27%	\$0.82
80	\$23.30	\$71.54	\$24.23	\$72.47	4.00%	1.30%	\$0.93
90	\$24.71	\$78.98	\$25.76	\$80.03	4.24%	1.33%	\$1.05
100	\$26.12	\$86.42	\$27.28	\$87.59	4.46%	1.35%	\$1.17
110	\$27.53	\$93.86	\$28.81	\$95.14	4.65%	1.37%	\$1.28
120	\$28.94	\$101.31	\$30.34	\$102.70	4.83%	1.38%	\$1.40
130	\$30.35	\$108.75	\$31.87	\$110.26	4.99%	1.39%	\$1.51
140	\$31.77	\$116.19	\$33.40	\$117.82	5.13%	1.40%	\$1.63
150	\$33.18	\$123.63	\$34.93	\$125.38	5.27%	1.41%	\$1.75
160	\$34.59	\$131.07	\$36.45	\$132.94	5.39%	1.42%	\$1.86
170	\$36.00	\$138.52	\$37.98	\$140.50	5.50%	1.43%	\$1.98
180	\$37.41	\$145.96	\$39.51	\$148.05	5.60%	1.44%	\$2.10
190	\$38.83	\$153.40	\$41.04	\$155.61	5.70%	1.44%	\$2.21
200	\$40.24	\$160.84	\$42.57	\$163.17	5.79%	1.45%	\$2.33

COST OF SERVICE SUMMARY
 COMPANY: CITY GAS COMPANY OF FLORIDA

ATTACHMENT : 7(g)
 DOCKET NO. 000768-GU

RATE COMPARISON

RATE SCHEDULE: SMALL COMMERCIAL TRANSPORTATION

PRESENT RATES

INTERIM RATES

Customer Charge

Customer Charge

\$17.00

\$17.00

Cents
per Therm

Cents
per Therm

20.259

21.328

Gas Cost Cents/Therm: n/a

Therm usage Increment 200

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	Dollar Increase
200	\$57.52	n/a	\$59.66	n/a	3.72%	n/a	\$2.14
400	\$98.04	n/a	\$102.31	n/a	4.36%	n/a	\$4.27
600	\$138.55	n/a	\$144.97	n/a	4.63%	n/a	\$6.41
800	\$179.07	n/a	\$187.62	n/a	4.77%	n/a	\$8.55
1,000	\$219.59	n/a	\$230.28	n/a	4.87%	n/a	\$10.69
1,200	\$260.11	n/a	\$272.93	n/a	4.93%	n/a	\$12.82
1,400	\$300.63	n/a	\$315.59	n/a	4.98%	n/a	\$14.96
1,600	\$341.14	n/a	\$358.24	n/a	5.01%	n/a	\$17.10
1,800	\$381.66	n/a	\$400.90	n/a	5.04%	n/a	\$19.24
2,000	\$422.18	n/a	\$443.55	n/a	5.06%	n/a	\$21.37
2,200	\$462.70	n/a	\$486.21	n/a	5.08%	n/a	\$23.51
2,400	\$503.22	n/a	\$528.86	n/a	5.10%	n/a	\$25.65
2,600	\$543.73	n/a	\$571.52	n/a	5.11%	n/a	\$27.79
2,800	\$584.25	n/a	\$614.17	n/a	5.12%	n/a	\$29.92
3,000	\$624.77	n/a	\$656.83	n/a	5.13%	n/a	\$32.06
3,200	\$665.29	n/a	\$699.49	n/a	5.14%	n/a	\$34.20
3,400	\$705.81	n/a	\$742.14	n/a	5.15%	n/a	\$36.33
3,600	\$746.32	n/a	\$784.80	n/a	5.15%	n/a	\$38.47
3,800	\$786.84	n/a	\$827.45	n/a	5.16%	n/a	\$40.61
4,000	\$827.36	n/a	\$870.11	n/a	5.17%	n/a	\$42.75

RATE COMPARISON

RATE SCHEDULE: COMMERCIAL TRANSPORTATION

PRESENT RATES

INTERIM RATES

Customer Charge
 \$50.00

Customer Charge
 \$50.00

Cents per Therm
 16.336

Cents per Therm
 17.273

Gas Cost Cents/Therm: n/a

Therm usage Increment 1,900

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	Dollar Increase
1,900	\$360.38	n/a	\$378.18	n/a	4.94%	n/a	\$17.80
3,800	\$670.77	n/a	\$706.36	n/a	5.31%	n/a	\$35.59
5,700	\$981.15	n/a	\$1,034.54	n/a	5.44%	n/a	\$53.39
7,600	\$1,291.54	n/a	\$1,362.72	n/a	5.51%	n/a	\$71.18
9,500	\$1,601.92	n/a	\$1,690.90	n/a	5.55%	n/a	\$88.98
11,400	\$1,912.30	n/a	\$2,019.08	n/a	5.58%	n/a	\$106.77
13,300	\$2,222.69	n/a	\$2,347.26	n/a	5.60%	n/a	\$124.57
15,200	\$2,533.07	n/a	\$2,675.44	n/a	5.62%	n/a	\$142.37
17,100	\$2,843.46	n/a	\$3,003.62	n/a	5.63%	n/a	\$160.16
19,000	\$3,153.84	n/a	\$3,331.80	n/a	5.64%	n/a	\$177.96
20,900	\$3,464.22	n/a	\$3,659.98	n/a	5.65%	n/a	\$195.75
22,800	\$3,774.61	n/a	\$3,988.16	n/a	5.66%	n/a	\$213.55
24,700	\$4,084.99	n/a	\$4,316.34	n/a	5.66%	n/a	\$231.35
26,600	\$4,395.38	n/a	\$4,644.52	n/a	5.67%	n/a	\$249.14
28,500	\$4,705.76	n/a	\$4,972.70	n/a	5.67%	n/a	\$266.94
30,400	\$5,016.14	n/a	\$5,300.88	n/a	5.68%	n/a	\$284.73
32,300	\$5,326.53	n/a	\$5,629.06	n/a	5.68%	n/a	\$302.53
34,200	\$5,636.91	n/a	\$5,957.24	n/a	5.68%	n/a	\$320.32
36,100	\$5,947.30	n/a	\$6,285.42	n/a	5.69%	n/a	\$338.12
38,000	\$6,257.68	n/a	\$6,613.60	n/a	5.69%	n/a	\$355.92

COST OF SERVICE SUMMARY
 COMPANY: CITY GAS COMPANY OF FLORIDA

ATTACHMENT : 7(i)
 DOCKET NO. 000768-GU

RATE COMPARISON

RATE SCHEDULE: INTERRUPTIBLE TRANSPORTATION

PRESENT RATES

INTERIM RATES

Customer Charge
 \$175.00

Customer Charge
 \$175.00

Cents
per Therm
 12.757

Cents
per Therm
 13.444

Gas Cost Cents/Therm: n/a

Therm usage Increment 4,900

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	Dollar Increase
4,900	\$800.09	n/a	\$833.73	n/a	4.20%	n/a	\$33.64
9,800	\$1,425.19	n/a	\$1,492.47	n/a	4.72%	n/a	\$67.28
14,700	\$2,050.28	n/a	\$2,151.20	n/a	4.92%	n/a	\$100.92
19,600	\$2,675.37	n/a	\$2,809.94	n/a	5.03%	n/a	\$134.56
24,500	\$3,300.47	n/a	\$3,468.67	n/a	5.10%	n/a	\$168.20
29,400	\$3,925.56	n/a	\$4,127.40	n/a	5.14%	n/a	\$201.85
34,300	\$4,550.65	n/a	\$4,786.14	n/a	5.17%	n/a	\$235.49
39,200	\$5,175.74	n/a	\$5,444.87	n/a	5.20%	n/a	\$269.13
44,100	\$5,800.84	n/a	\$6,103.61	n/a	5.22%	n/a	\$302.77
49,000	\$6,425.93	n/a	\$6,762.34	n/a	5.24%	n/a	\$336.41
53,900	\$7,051.02	n/a	\$7,421.07	n/a	5.25%	n/a	\$370.05
58,800	\$7,676.12	n/a	\$8,079.81	n/a	5.26%	n/a	\$403.69
63,700	\$8,301.21	n/a	\$8,738.54	n/a	5.27%	n/a	\$437.33
68,600	\$8,926.30	n/a	\$9,397.28	n/a	5.28%	n/a	\$470.97
73,500	\$9,551.40	n/a	\$10,056.01	n/a	5.28%	n/a	\$504.61
78,400	\$10,176.49	n/a	\$10,714.74	n/a	5.29%	n/a	\$538.26
83,300	\$10,801.58	n/a	\$11,373.48	n/a	5.29%	n/a	\$571.90
88,200	\$11,426.67	n/a	\$12,032.21	n/a	5.30%	n/a	\$605.54
93,100	\$12,051.77	n/a	\$12,690.95	n/a	5.30%	n/a	\$639.18
98,000	\$12,676.86	n/a	\$13,349.68	n/a	5.31%	n/a	\$672.82

COST OF SERVICE SUMMARY
 COMPANY: CITY GAS COMPANY OF FLORIDA

ATTACHMENT : 7(j)
 DOCKET NO. 000768-GU

RATE COMPARISON

RATE SCHEDULE: CONTRACT INTERRUPTIBLE TRANSPORTATION

PRESENT RATES

Customer Charge
 \$175.00

Cents per Therm
 12.757

Gas Cost Cents/Therm: n/a

INTERIM RATES

Customer Charge
 \$175.00

Cents per Therm
 13.399

Therm usage Increment 9,100

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	Dollar Increase
9,100	\$1,335.89	n/a	\$1,394.31	n/a	4.37%	n/a	\$58.43
18,200	\$2,496.77	n/a	\$2,613.62	n/a	4.68%	n/a	\$116.85
27,300	\$3,657.66	n/a	\$3,832.94	n/a	4.79%	n/a	\$175.28
36,400	\$4,818.55	n/a	\$5,052.25	n/a	4.85%	n/a	\$233.70
45,500	\$5,979.44	n/a	\$6,271.56	n/a	4.89%	n/a	\$292.13
54,600	\$7,140.32	n/a	\$7,490.87	n/a	4.91%	n/a	\$350.55
63,700	\$8,301.21	n/a	\$8,710.19	n/a	4.93%	n/a	\$408.98
72,800	\$9,462.10	n/a	\$9,929.50	n/a	4.94%	n/a	\$467.40
81,900	\$10,622.98	n/a	\$11,148.81	n/a	4.95%	n/a	\$525.83
91,000	\$11,783.87	n/a	\$12,368.12	n/a	4.96%	n/a	\$584.25
100,100	\$12,944.76	n/a	\$13,587.43	n/a	4.96%	n/a	\$642.68
109,200	\$14,105.64	n/a	\$14,806.75	n/a	4.97%	n/a	\$701.10
118,300	\$15,266.53	n/a	\$16,026.06	n/a	4.98%	n/a	\$759.53
127,400	\$16,427.42	n/a	\$17,245.37	n/a	4.98%	n/a	\$817.95
136,500	\$17,588.31	n/a	\$18,464.68	n/a	4.98%	n/a	\$876.38
145,600	\$18,749.19	n/a	\$19,684.00	n/a	4.99%	n/a	\$934.80
154,700	\$19,910.08	n/a	\$20,903.31	n/a	4.99%	n/a	\$993.23
163,800	\$21,070.97	n/a	\$22,122.62	n/a	4.99%	n/a	\$1,051.65
172,900	\$22,231.85	n/a	\$23,341.93	n/a	4.99%	n/a	\$1,110.08
182,000	\$23,392.74	n/a	\$24,561.24	n/a	5.00%	n/a	\$1,168.50

COST OF SERVICE SUMMARY
 COMPANY: CITY GAS COMPANY OF FLORIDA

ATTACHMENT : 7(k)
 DOCKET NO. 000768-GU

RATE COMPARISON

RATE SCHEDULE: INTERRUPTIBLE LARGE VOLUME TRANSPORTATION

PRESENT RATES

INTERIM RATES

Customer Charge
 \$400.00

Customer Charge
 \$400.00

Cents
per Therm
 8.252

Cents
per Therm
 8.705

Gas Cost Cents/Therm: n/a

Therm usage Increment 17,300

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	Dollar Increase
17,300	\$1,827.60	n/a	\$1,905.95	n/a	4.29%	n/a	\$78.35
34,600	\$3,255.19	n/a	\$3,411.90	n/a	4.81%	n/a	\$156.71
51,900	\$4,682.79	n/a	\$4,917.85	n/a	5.02%	n/a	\$235.06
69,200	\$6,110.38	n/a	\$6,423.80	n/a	5.13%	n/a	\$313.42
86,500	\$7,537.98	n/a	\$7,929.75	n/a	5.20%	n/a	\$391.77
103,800	\$8,965.58	n/a	\$9,435.70	n/a	5.24%	n/a	\$470.13
121,100	\$10,393.17	n/a	\$10,941.65	n/a	5.28%	n/a	\$548.48
138,400	\$11,820.77	n/a	\$12,447.60	n/a	5.30%	n/a	\$626.83
155,700	\$13,248.36	n/a	\$13,953.55	n/a	5.32%	n/a	\$705.19
173,000	\$14,675.96	n/a	\$15,459.50	n/a	5.34%	n/a	\$783.54
190,300	\$16,103.56	n/a	\$16,965.45	n/a	5.35%	n/a	\$861.90
207,600	\$17,531.15	n/a	\$18,471.40	n/a	5.36%	n/a	\$940.25
224,900	\$18,958.75	n/a	\$19,977.35	n/a	5.37%	n/a	\$1,018.61
242,200	\$20,386.34	n/a	\$21,483.30	n/a	5.38%	n/a	\$1,096.96
259,500	\$21,813.94	n/a	\$22,989.25	n/a	5.39%	n/a	\$1,175.31
276,800	\$23,241.54	n/a	\$24,495.20	n/a	5.39%	n/a	\$1,253.67
294,100	\$24,669.13	n/a	\$26,001.15	n/a	5.40%	n/a	\$1,332.02
311,400	\$26,096.73	n/a	\$27,507.11	n/a	5.40%	n/a	\$1,410.38
328,700	\$27,524.32	n/a	\$29,013.06	n/a	5.41%	n/a	\$1,488.73
346,000	\$28,951.92	n/a	\$30,519.01	n/a	5.41%	n/a	\$1,567.09

COST OF SERVICE SUMMARY
 COMPANY: CITY GAS COMPANY OF FLORIDA

ATTACHMENT : 7(l)
 DOCKET NO. 000768-GU

RATE COMPARISON

RATE SCHEDULE: CONTRACT INTERRUPTIBLE LARGE VOLUME TRANSPORTATION

PRESENT RATES

INTERIM RATES

Customer Charge
 \$400.00

Customer Charge
 \$400.00

Cents
per Therm
 8.252

Cents
per Therm
 8.705

Gas Cost Cents/Therm: n/a

Therm usage Increment 29,000

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	Dollar Increase
29,000	\$2,793.08	n/a	\$2,924.57	n/a	4.71%	n/a	\$131.49
58,000	\$5,186.16	n/a	\$5,449.14	n/a	5.07%	n/a	\$262.98
87,000	\$7,579.24	n/a	\$7,973.71	n/a	5.20%	n/a	\$394.47
116,000	\$9,972.32	n/a	\$10,498.28	n/a	5.27%	n/a	\$525.96
145,000	\$12,365.40	n/a	\$13,022.85	n/a	5.32%	n/a	\$657.45
174,000	\$14,758.48	n/a	\$15,547.41	n/a	5.35%	n/a	\$788.93
203,000	\$17,151.56	n/a	\$18,071.98	n/a	5.37%	n/a	\$920.42
232,000	\$19,544.64	n/a	\$20,596.55	n/a	5.38%	n/a	\$1,051.91
261,000	\$21,937.72	n/a	\$23,121.12	n/a	5.39%	n/a	\$1,183.40
290,000	\$24,330.80	n/a	\$25,645.69	n/a	5.40%	n/a	\$1,314.89
319,000	\$26,723.88	n/a	\$28,170.26	n/a	5.41%	n/a	\$1,446.38
348,000	\$29,116.96	n/a	\$30,694.83	n/a	5.42%	n/a	\$1,577.87
377,000	\$31,510.04	n/a	\$33,219.40	n/a	5.42%	n/a	\$1,709.36
406,000	\$33,903.12	n/a	\$35,743.97	n/a	5.43%	n/a	\$1,840.85
435,000	\$36,296.20	n/a	\$38,268.54	n/a	5.43%	n/a	\$1,972.34
464,000	\$38,689.28	n/a	\$40,793.11	n/a	5.44%	n/a	\$2,103.83
493,000	\$41,082.36	n/a	\$43,317.68	n/a	5.44%	n/a	\$2,235.32
522,000	\$43,475.44	n/a	\$45,842.24	n/a	5.44%	n/a	\$2,366.80
551,000	\$45,868.52	n/a	\$48,366.81	n/a	5.45%	n/a	\$2,498.29
580,000	\$48,261.60	n/a	\$50,891.38	n/a	5.45%	n/a	\$2,629.78