



BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 030569-GU

**MINIMUM FILING
REQUIREMENTS**

VOLUME III

SCHEDULES A - F

DOCUMENT NUMBER-DATE

07496 AUG 15 8

FPSC-COMMISSION CLERK

CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.
DOCKET NO. 030569-GU
MINIMUM FILING REQUIREMENTS

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CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.
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EXECUTIVE SUMMARY

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FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC TEST YEAR LAST CASE: 9/30/99
 ATTRITION YEAR LAST CASE: N/A
 PROJECTED TEST YEAR LAST CASE: 9/30/01
 PROJECTED TEST YEAR CURRENT CASE: 9/30/04
 WITNESS: G. L. LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.

DOCKET NO: 030569-GU

Line No.	Item	LAST RATE CASE							CURRENT RATE CASE: REQUESTED			
		REQUESTED (A)			AUTHORIZED				(9)	(10)**	(11)**	
		(1)*	(2)*	(3)*	(4)*	(5)*	(6)*	(7)*				(8)*
Historical	Attrition	Total	Projected Test Year	Historical	Attrition	Total	Projected Test Year 9/30/2001	Projected Test Year 9/30/2004	Dollar or Percent Difference	Percentage Change		
1	DOCKET NUMBER	n/a	n/a	n/a	000768-GU	n/a	n/a	n/a	000768-GU	030569-GU		
2	HISTORICAL DATA OR TEST YEAR	:	:	:	09/30/99	:	:	:	09/30/99	09/30/02		
3	PROJECTED TEST YEAR	:	:	:	09/30/01	:	:	:	09/30/01	09/30/04		
4	RATE INCREASE - PERMANENT	:	:	:	\$ 7,181,988	:	:	:	\$ 5,132,356	\$ 10,489,305	\$ 5,356,949	104.38%
5	RATE INCREASE - INTERIM	:	:	:	\$ 1,886,605	:	:	:	\$ 1,886,605	\$ 3,548,987	\$ 1,662,382	88.12%
6	JURISDICTIONAL RATE BASE BEFORE RATE RELIEF	:	:	:	\$ 113,986,770	:	:	:	\$ 120,930,315	\$ 123,421,819	\$ 2,491,504	2.06%
7	JURISDICTIONAL N.O.I. BEFORE RATE RELIEF	:	:	:	\$ 4,571,159	:	:	:	\$ 6,374,625	\$ 3,596,957	\$ (2,777,668)	-43.57%
8	RATE OF RETURN BEFORE RATE RELIEF	:	:	:	4.01%	:	:	:	5.27%	2.91%	-2.36%	-44.78%
9	SYSTEM CAPITALIZATION	:	:	:	\$ 113,986,770	:	:	:	\$ 120,930,315	\$ 123,421,819	2,491,504	2.06%
10	OVERALL RATE OF RETURN	:	:	:	7.88%	:	:	:	7.88%	8.10%	0.22%	2.79%
11	COST OF LONG-TERM DEBT	:	:	:	6.54%	:	:	:	6.58%	6.43%	-0.15%	-2.28%
12	COST OF PREFERRED STOCK	:	:	:	n/a	:	:	:	n/a	n/a	n/a	n/a
13	COST OF SHORT-TERM DEBT	:	:	:	8.00%	:	:	:	8.00%	2.91%	-5.09%	-63.63%
14	COST OF CUSTOMER DEPOSITS	:	:	:	6.73%	:	:	:	6.73%	6.70%	-0.03%	-0.45%
15	COST OF COMMON EQUITY	:	:	:	11.70%	:	:	:	11.50%	11.25%	-0.25%	-2.17%
16	NUMBER OF CUSTOMERS - AVERAGE	:	:	:	101,250	:	:	:	101,250	101,807	557	0.55%
17	DATE NEW PERMANENT RATES EFFECTIVE	:	:	:	(A)	:	:	:	2/15/01	(A)		

(A) 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

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: 09/30/01
 PROJECTED TEST YEAR CURRENT CASE: 09/30/04
 WITNESS: G. L. LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.

DOCKET NO: 030569-GU

Line No.	Description	Increase in Gross Revenue Dollars	% of Total
1	RESTORE ADJUSTED NET OPERATING INCOME TO PREVIOUSLY ALLOWED OVERALL RATE OF RETURN OF 7.88%	\$ 4,870,604	46.43%
2	INCREASE IN REQUESTED OVERALL RATE OF RETURN TO 8.10%	433,962	4.14%
3	EFFECT OF PROJECTED TEST YEAR	<u>5,184,739</u>	<u>49.44%</u>
4	TOTAL PERMANENT RATE INCREASE REQUESTED	<u>\$ 10,489,305</u>	<u>100.01%</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE A SCHEDULE SHOWING AN ANALYSIS OF JURISDICTIONAL RATE BASE

TYPE OF DATA SHOWN:
 HISTORIC TEST YEAR LAST CASE 9/30/99
 ATTRITION YEAR LAST CASE: N/A
 PROJECTED TEST YEAR LAST CASE 9/30/01
 PROJECTED TEST YEAR CURRENT CASE: 9/30/04
 WITNESS: G. L. LOPEZ

COMPANY CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC

DOCKET NO 030569-GU

LINE NO	Description	RATE BASE DETERMINED BY COMMISSION IN LAST RATE CASE				RATE BASE REQUESTED BY COMPANY IN CURRENT CASE		(6)** Dollar Difference	(7)** Percent Difference
		(1)* Historical	(2)* Attrition	(3)* Total	(4)* Projected Test Year 9/30/2001	(5) Projected Test Year 9/30/2004	(5)		
<u>UTILITY PLANT</u>									
1	GAS PLANT IN SERVICE	n/a	n/a	n/a	182,127,486	198,469,190	16,341,704	8.97%	
2	COMMON PLANT ALLOCATED	:	:	:	424,919	5,723,015	5,298,096	1246 85%	
3	ACQUISITION ADJUSTMENT	.	.	:	1,814,318	1,462,697	(351,621)	(19 38%)	
4	PLANT HELD FOR FUTURE USE	:	.	.			-	0 00%	
5	CONSTRUCTION WORK IN PROGRESS	.	:	.	1,417,684	6,452,439	5,034,755	355 14%	
6	GROSS UTILITY PLANT	.	:	:	185,784,407	212,107,341	26,322,934	14 17%	
<u>DEDUCTIONS</u>									
7	ACCUMULATED DEPRECIATION - UTILITY PLANT	.	.	.	67,974,100	84,821,015	16,846,915	24 78%	
8	ACCUM DEPRECIATION - COMMON PLANT ALLOCATED	:	.	.	(3,905)	2,667,538	2,671,443	(68410.83%)	
9	ACCUM AMORTIZATION - ACQUISITION ADJUSTMENTS	.	.	.	427,312	332,680	(94,632)	(22 15%)	
11	CUSTOMER ADVANCES FOR CONSTRUCTION	.	.	.	-	-	-	0 00%	
12	TOTAL DEDUCTIONS	.	:	:	68,397,507	87,821,233	19,423,726	28 40%	
13	UTILITY PLANT, NET	.	:	:	117,386,900	124,286,108	6,899,208	5 88%	
14	ALLOWANCE FOR WORKING CAPITAL	.	.	:	3,543,416	(864,289)	(4,407,705)	(124 39%)	
15	RATE BASE	.	:	:	120,930,316	123,421,819	2,491,503	2 06%	

* 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: 9/30/99
 ATTRITION YEAR LAST CASE: N/A
 PROJECTED TEST YEAR LAST CASE: 9/30/01
 PROJECTED TEST YEAR CURRENT CASE: 9/30/04
 WITNESS G L. LOPEZ

COMPANY. CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO 030569-GU

LINE NO.	Description	NET OPERATING INCOME DETERMINED BY COMMISSION IN LAST RATE CASE				OPERATING INCOME REQUESTED BY COMPANY IN CURRENT CASE	(6)** Dollar Difference	(7)** Percent Difference
		(1)*	(2)*	(3)*	(4)*	(5)		
		Historical	Attrition	Total	Projected Test Year 9/30/2001	Projected Test Year 9/30/2004		
1	OPERATING REVENUES (A)	n/a	n/a	n/a	35,441,489	37,873,588	2,432,099	6.86%
	<u>OPERATING REVENUE DEDUCTIONS</u>			.				
2	OPERATING & MAINTENANCE EXPENSE		.	.	18,177,770	24,068,151	5,890,381	32.40%
3	DEPRECIATION & AMORTIZATION EXPENSE		.	.	7,332,329	8,395,317	1,062,988	14.50%
4	TAXES OTHER THAN INCOME		.	.	2,484,258	2,216,926	(267,332)	-10.76%
5	INCOME TAXES (FEDERAL & STATE)		.	.	1,072,507	(403,763)	(1,476,270)	(137.65%)
6	TOTAL OPERATING EXPENSES		.	.	29,066,864	34,276,631	5,209,767	17.92%
7	NET OPERATING INCOME (B)		.	.	6,374,625	3,596,957	(2,777,668)	-43.57%

(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 UTILITIES, INC.
 DOCKET NO 030569-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING
 OVERALL RATE OF RETURN COMPARISON

TYPE OF DATA SHOWN:
 HISTORIC TEST YEAR LAST CASE: 9/30/99
 ATTRITION YEAR LAST CASE: N/A
 PROJECTED TEST YEAR LAST CASE: 9/30/01
 PROJECTED TEST YEAR CURRENT CASE: 9/30/04
 WITNESS: G. L. LOPEZ

Line No.	Item	Dollars	Ratio	Embedded Cost	Weighted Cost
<u>LAST RATE CASE (AUTHORIZED)*</u>					
1	COMMON EQUITY	45,216,115	37.39%	11.50%	4.30%
2	PREFERRED STOCK	-	0.00%	n/a	0.00%
3	LONG-TERM DEBT	52,540,872	43.45%	6.58%	2.86%
4	SHORT-TERM DEBT	6,204,383	5.13%	8.00%	0.41%
5	CUSTOMER DEPOSITS	5,596,459	4.63%	6.73%	0.31%
6	TAX CREDITS	883,654	0.73%	0.00%	0.00%
7	DEFERRED TAXES	10,488,832	8.67%	0.00%	0.00%
8	TOTAL CAPITALIZATION	<u>120,930,315</u>	<u>100.00%</u>		<u>7.88%</u>
<u>CURRENT RATE CASE (REQUESTED)</u>					
9	COMMON EQUITY	53,344,808	43.22%	11.25%	4.86%
10	PREFERRED STOCK	-	0.00%	n/a	0.00%
11	LONG-TERM DEBT	55,389,344	44.88%	6.43%	2.89%
12	SHORT-TERM DEBT	1,187,150	0.96%	2.91%	0.03%
13	CUSTOMER DEPOSITS	5,833,009	4.73%	6.70%	0.32%
14	TAX CREDITS	536,361	0.43%	0.00%	0.00%
15	DEFERRED TAXES	7,131,147	5.78%	0.00%	0.00%
16	TOTAL CAPITALIZATION	<u>123,421,819</u>	<u>100.00%</u>		<u>8.10%</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 UTILITIES, INC.

DOCKET NO 030569-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 9/30/99
ATTRITION YEAR LAST CASE N/A
PROJECTED TEST YEAR LAST CASE 9/30/01
PROJECTED TEST YEAR CURRENT CASE: 9/30/04
WITNESS: G L. LOPEZ

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>						
		1999	2002	2003	2004	2004
1	INCLUDING AFUDC IN INCOME BEFORE INTEREST CHARGES	1.47	1.48	0.99	0.70	2.56
2	EXCLUDING AFUDC FROM INCOME BEFORE INTEREST CHARGES	1.47	1.48	0.99	0.70	2.56
<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	49.22%	22.98%	44.58%	31.26%	79.47%
<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	1.47	1.48	0.99	0.70	2.56
8	EXCLUDING AFUDC	1.47	1.48	0.99	0.70	2.56
<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
A DIVISION OF NUI UTILITIES, INC.
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COMPANY CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC
DOCKET NO 030569-GU

LINE NO	ASSETS	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	13 MONTH AVERAGE	REFERENCE	
1	Utility Plant in Service	161,592,665	162,553,174	177,500,271	177,868,632	181,559,613	182,075,906	183,249,725	183,510,660	183,774,073	184,129,297	184,515,100	184,708,558	185,213,092	179,403,905	RATE BASE	
2	Construction Work in Progress	18,381,026	18,205,073	4,090,929	7,130,327	4,197,190	5,000,420	4,143,320	4,808,109	4,732,891	4,769,686	4,698,307	4,851,706	5,582,476	6,953,189	RATE BASE	
3	Accumulated Provision for Depreciation	(89,258,085)	(69,974,353)	(70,503,113)	(71,012,984)	(71,523,118)	(71,999,605)	(72,504,936)	(73,001,016)	(73,509,424)	(74,058,906)	(74,469,238)	(74,958,988)	(75,578,124)	(72,496,299)	RATE BASE	
4	Accumulated Amort Plant	(98,049)	(98,286)	(98,542)	(98,816)	(99,091)	(99,365)	(99,639)	(99,914)	(100,188)	(100,463)	(100,737)	(101,011)	(101,285)	(99,645)	RATE BASE	
5	Acquisition Adjustment	31,184,548	31,184,548	31,184,548	31,184,548	31,184,548	31,184,548	31,184,548	31,184,548	31,184,548	31,184,548	31,184,548	31,184,548	31,184,548	31,184,548	RATE BASE	
6	Acc Amortization Acquisition Adj	(13,143,101)	(13,229,181)	(13,315,262)	(13,401,343)	(13,487,423)	(13,573,504)	(13,659,584)	(13,745,665)	(13,831,746)	(13,917,826)	(14,003,907)	(14,089,987)	(14,176,068)	(13,659,584)	RATE BASE	
7	Net Utility Plant	128,559,004	128,540,975	128,868,831	131,670,364	131,831,719	132,588,400	132,313,434	132,456,722	132,250,154	132,005,336	131,824,073	131,584,826	132,024,638	131,286,114		
8	Non-Utility Property	186,416	186,416	186,554	186,554	186,554	186,554	186,554	186,554	186,554	186,554	186,554	186,554	186,554	186,554	186,533	WORKING CAP.
9	Accumulated Provision for Depreciation	(30,188)	(30,188)	(30,188)	(30,188)	(30,188)	(30,217)	(30,217)	(30,217)	(30,217)	(30,217)	(30,217)	(30,217)	(30,217)	(30,217)	(30,206)	WORKING CAP
10	Other Special Funds	29,958	29,958	29,958	29,958	29,958	29,958	29,958	29,958	29,958	29,958	29,958	29,958	29,958	29,958	29,958	WORKING CAP
11	Total Other Property And Investments	186,186	186,186	186,324	186,324	186,324	186,295	186,295	186,295	186,295	186,295	186,295	186,295	186,295	186,285		
12	Cash	19,347	(21,350)	6,321	(38,000)	(28,307)	(40,303)	(54,109)	(50,643)	(61,704)	(56,127)	(26,145)	(92,749)	(35,423)	(36,861)	WORKING CAP	
13	Working Funds	2,492	2,492	2,492	2,492	2,492	2,492	2,492	2,492	2,492	2,492	2,492	2,492	2,750	2,512	WORKING CAP	
14	Customer Accounts Receivable	9,614,351	9,318,468	11,035,473	11,910,633	11,577,571	11,241,416	13,104,488	10,709,208	9,716,874	9,147,631	8,645,605	8,952,631	9,188,086	10,320,190	WORKING CAP	
15	Other Accounts Receivable	395,384	280,979	269,084	259,456	272,971	270,913	275,723	64,693	272,199	595,668	572,200	574,369	252,269	335,071	WORKING CAP	
16	Accumulated Provisions for Uncollectible Accounts	(89,431)	1,148	(5,749)	(96,366)	33,841	29,387	(174,562)	(68,518)	(394,856)	(94,141)	362	52,600	(467,511)	(99,523)	WORKING CAP	
17	Plant Materials & Operating Supplies	353,718	345,675	311,516	345,908	302,091	308,527	305,263	295,240	298,417	292,127	292,980	287,669	401,739	318,527	WORKING CAP	
18	Merchandise	2,099	2,988	2,160	3,451	2,487	3,529	3,650	3,976	3,924	3,611	4,217	3,909	1,606	3,199	WORKING CAP	
19	Prepayments	541,623	126	126	29,694	31,332	31,390	31,390	60,154	60,154	60,154	60,154	60,154	60,154	78,970	WORKING CAP	
20	Total Current and Accrued Assets	10,839,593	9,930,546	11,621,423	12,417,268	12,194,458	11,847,351	13,494,335	10,996,602	9,897,500	9,851,435	9,551,845	9,841,075	9,403,670	10,922,085		
21	Unamortized Debt Expense	681,986	676,182	670,379	664,575	658,771	652,968	647,164	641,361	635,557	629,753	623,950	618,146	612,342	647,164	CAP STRUCTURE	
22	Other Regulatory Assets	894,237	836,828	743,909	698,449	695,538	672,512	625,873	897,866	1,079,974	1,070,547	1,433,208	1,467,628	1,062,077	936,804	WORKING CAP	
23	Miscellaneous Deferred Debts	2,858,333	2,870,170	2,879,803	2,891,100	2,905,627	2,919,673	2,929,532	2,935,853	2,939,030	2,944,080	2,954,772	2,965,898	3,033,714	2,925,199	WORKING CAP	
24	Unamortized Loss on Reacquired Debt	24,884	21,330	17,775	14,220	10,665	7,110	3,555	-	-	-	-	-	-	7,657	CAP STRUCTURE	
25	Deferred FIT	620,794	620,794	597,924	586,489	575,054	563,619	552,184	540,749	529,314	517,879	506,444	495,009	483,574	553,064	CAP STRUCTURE	
26	Unrecovered Purchased Gas Costs	762,145	283,715	383,011	1,014,063	611,683	109,601	(525,003)	(643,794)	(880,572)	(1,124,313)	(1,217,895)	(1,406,213)	(1,531,604)	(320,398)	WORKING CAP	
27	Total Deferred Debts	5,842,379	5,308,819	5,292,801	5,868,896	5,457,338	4,925,483	4,233,305	4,372,035	4,303,303	4,037,946	4,140,478	4,140,468	3,660,103	4,749,490		
28	Total Assets	145,527,162	144,066,526	145,958,379	150,142,850	149,669,839	149,547,529	150,227,389	148,011,654	146,637,252	146,182,012	145,862,691	145,762,664	145,274,706	147,143,972		

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 9/30/02
WITNESS: G. L. LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES INC

DOCKET NO: 030569-GU

LINE NO	CAPITALIZATION & LIABILITIES	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	13 MONTH AVERAGE	REFERENCE
1	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
2	Retained Earnings	(6,213,533)	(6,469,303)	(6,532,952)	(6,320,962)	(6,871,254)	(7,384,394)	(6,929,609)	(7,143,406)	(7,182,945)	(6,264,016)	(6,444,773)	(6,503,429)	(4,834,972)	(6,545,811)	CAP STRUCTURE
3	Total Proprietary Capital	(36,643,211)	(36,898,981)	(36,962,630)	(36,750,640)	(37,300,932)	(37,814,072)	(37,359,287)	(37,573,084)	(37,612,623)	(36,693,694)	(36,874,451)	(36,933,107)	(35,264,650)	(36,975,489)	
4	Bonds	(18,117,918)	(18,296,876)	(18,296,876)	(18,417,867)	(18,773,182)	(18,773,182)	(18,773,182)	(18,773,182)	(18,773,182)	(18,773,182)	(18,773,182)	(18,773,182)	(18,773,182)	(18,773,182)	CAP STRUCTURE
5	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
6	Unamortized Debt Dis	289,524	288,475	287,426	286,377	285,328	284,279	283,230	282,181	281,132	280,083	279,034	277,985	276,936	283,230	CAP STRUCTURE
7	Total Long-Term Debt	(56,828,394)	(57,008,401)	(57,009,450)	(57,131,490)	(57,487,854)	(57,488,903)	(57,489,952)	(57,491,001)	(57,492,050)	(57,493,099)	(57,494,148)	(48,495,197)	(48,496,246)	(55,954,322)	
8	Obligations Under Capital Leases	(596,983)	(568,167)	(539,084)	(513,244)	(485,220)	(457,068)	(434,307)	(424,659)	(407,874)	(382,091)	(9,006,636)	(8,840,012)	(8,262,775)	(2,378,317)	CAP STRUCTURE
9	Accumulated Provision for Injunes & Damages	(44,500)	(20,556)	(21,627)	(102,333)	(102,781)	(97,081)	(90,210)	(87,992)	(83,993)	(16,500)	(17,681)	(17,713)	(61,500)	(58,805)	WORKING CAP
10	Total Other Noncurrent Liabilities	(641,483)	(588,723)	(560,711)	(615,577)	(588,001)	(554,149)	(524,517)	(512,851)	(491,867)	(398,591)	(9,024,317)	(8,857,725)	(8,324,275)	(2,437,122)	
11	Notes Payable	(18,632,344)	(17,456,926)	(19,689,563)	(26,821,479)	(24,335,452)	(25,746,932)	(24,689,974)	(23,350,106)	(22,177,396)	(22,346,093)	(12,890,802)	(22,803,017)	(26,222,413)	(22,074,192)	CAP STRUCTURE
12	Accounts Payable	(3,379,942)	(3,400,215)	(2,691,548)	(4,669,278)	(4,820,774)	(3,738,586)	(5,615,559)	(4,868,464)	(3,937,208)	(3,813,128)	(3,858,931)	(3,820,501)	(4,137,888)	(4,057,848)	WORKING CAP
13	Customer Deposits	(5,800,231)	(5,794,624)	(5,799,399)	(5,802,899)	(5,818,334)	(5,813,431)	(5,831,401)	(5,748,697)	(5,757,848)	(5,773,846)	(5,802,072)	(5,791,668)	(5,758,550)	(5,791,769)	CAP STRUCTURE
14	Taxes Accrued	(171,494)	(275,657)	(463,903)	683,723	433,403	4,143	(139,637)	(314,043)	(364,378)	(562,218)	(601,632)	(742,785)	(152,555)	(205,157)	WORKING CAP
15	Interest Accrued	(1,393,936)	(1,090,046)	(1,486,260)	(1,856,992)	(2,227,520)	(1,023,356)	(1,393,791)	(1,127,599)	(1,497,356)	(1,864,630)	(2,240,584)	(1,039,004)	(1,401,879)	(1,510,996)	WORKING CAP
16	Tax Collections Payable	230,372	170,045	467,266	440,460	306,127	469,604	643,231	792,517	508,252	568,198	631,228	635,030	554,754	493,622	WORKING CAP
17	Miscellaneous Current & Accrued Liabilities	-	588	(12,347)	(21,692)	(31,722)	(41,651)	(51,445)	(61,364)	(77,260)	(88,010)	(98,790)	(125,589)	(83,000)	(53,252)	WORKING CAP
18	Obligations Under Capital Leases	(360,909)	(357,169)	(353,997)	(347,582)	(343,625)	(339,934)	(330,071)	(328,558)	(325,277)	(318,651)	(226,305)	(423,580)	(903,960)	(381,486)	CAP STRUCTURE
19	Total Current and Accrued Liabilities	(29,508,184)	(28,206,004)	(30,029,751)	(38,195,723)	(36,837,897)	(36,230,143)	(37,408,647)	(35,006,314)	(33,628,471)	(34,198,380)	(25,087,888)	(34,111,114)	(38,105,501)	(33,581,078)	
20	Other Deferred Credits	-	-	-	-	-	(21,472)	(22,541)	(22,541)	(22,541)	(24,915)	(24,915)	(24,915)	(19,570)	(14,108)	WORKING CAP
21	Other Regulatory Liabilities	(1,265,328)	(723,851)	(749,367)	(784,550)	(786,833)	(767,016)	(747,199)	(727,382)	(707,565)	(687,748)	(667,931)	(648,114)	(628,297)	(760,860)	WORKING CAP
22	Accumulated Deferred Investment Tax Credits	(825,771)	(825,771)	(806,477)	(796,830)	(787,183)	(777,536)	(767,889)	(758,242)	(748,595)	(738,948)	(729,301)	(719,654)	(710,007)	(788,631)	CAP STRUCTURE
23	Accumulated Deferred Federal Income Taxes	(19,374,154)	(19,374,154)	(19,372,354)	(15,385,400)	(15,384,500)	(15,383,800)	(15,382,700)	(15,381,800)	(15,380,900)	(15,380,000)	(15,379,100)	(15,378,200)	(14,789,902)	(16,257,443)	CAP STRUCTURE
24	Deferred Income Tax Other	(440,637)	(440,637)	(468,637)	(482,637)	(496,637)	(510,637)	(524,637)	(538,637)	(552,637)	(566,637)	(580,637)	(594,637)	1,063,742	(394,916)	CAP STRUCTURE
25	Total Deferred Credits	(21,905,890)	(21,364,413)	(21,396,835)	(17,449,417)	(17,455,153)	(17,460,261)	(17,444,966)	(17,428,602)	(17,412,238)	(17,398,248)	(17,381,884)	(17,365,520)	(15,084,034)	(18,195,958)	
26	Total Capital and Liabilities	(145,527,162)	(144,066,522)	(145,959,377)	(150,142,847)	(149,669,837)	(149,547,528)	(150,227,369)	(148,011,652)	(146,637,249)	(146,182,012)	(145,862,688)	(145,762,663)	(145,274,706)	(147,143,989)	

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: 9/30/02
WITNESS: G. L. LOPEZCOMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.

DOCKET NO 030569-GU

LINE NO.		AVERAGE PER BOOKS	ADJUSTMENT	ADJUSTED AVERAGE
	<u>UTILITY PLANT</u>			
1	GAS PLANT IN SERVICE	\$ 179,403,905	\$ -	\$ 179,403,905
2	COMMON PLANT ALLOCATED	-	404,038	404,038
3	ACQUISITION ADJUSTMENT	31,184,548	(29,370,230)	1,814,318
4	CONSTRUCTION WORK IN PROGRESS	6,953,189	-	6,953,189
5	TOTAL PLANT	<u>217,541,642</u>	<u>(28,966,192)</u>	<u>188,575,450</u>
6	<u>DEDUCTIONS</u>			
7	ACCUMULATED DEPRECIATION - UTILITY PLANT	72,595,944	-	72,595,944
8	ACCUMULATED DEPRECIATION - COMMON PLANT ALLOCATED	-	170,486	170,486
9	ACCUMULATED AMORTIZATION - ACQUISITION ADJUSTMENT	13,659,584	(13,188,099)	471,485
10	TOTAL DEDUCTIONS	<u>86,255,528</u>	<u>(13,017,613)</u>	<u>73,237,915</u>
11	UTILITY PLANT, NET	<u>131,286,114</u>	<u>(15,948,579)</u>	<u>115,337,535</u>
12	<u>ALLOWANCE FOR WORKING CAPITAL</u>			
13	BALANCE SHEET METHOD	<u>(39,234,142)</u>	<u>44,028,291</u>	<u>4,794,149</u>
14	TOTAL RATE BASE	<u>92,051,972</u>	<u>28,079,712</u>	<u>120,131,684</u>
15	NET OPERATING INCOME	<u>\$ 7,634,346</u>	<u>\$ (1,134,232)</u>	<u>\$ 6,500,114</u>
16	RATE OF RETURN	8.29%		5.41%

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 09/30/02
WITNESS: G. L. LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC

DOCKET NO. 030569-GU

LINE NO	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	REVENUE REQUIREMENT
	<u>GAS PLANT IN SERVICE</u>					
1						
2		TOTAL				
	<u>COMMON PLANT ALLOCATED</u>					
3	COMMON PLANT	TO REMOVE COMMON PLANT ALLOCATION	(2,867,151)	(2,867,151)	-	
4	NUI ALLOCATION	TO ADD CORPORATE ALLOCATION	3,271,189	-	3,271,189	
5		TOTAL	404,038	(2,867,151)	3,271,189	
	<u>ACQUISITION ADJUSTMENT</u>					
6	NUI ACQUISITION ADJUSTMENT	TO REMOVE ACQUISITION ADJ	(29,335,430)	-	(29,335,430)	
7						
8	FORT PIERCE UTILITY	TO ADJUST PAYMENT FOR LOST REVENUES	(34,800)	-	(34,800)	
9		TOTAL	(29,370,230)	-	(29,370,230)	
	<u>ACCUM. DEPR - UTILITY PLANT</u>					
10						
11						
12						
13		TOTAL	-	-	-	
	<u>ACCUM DEPR - COMMON PLANT</u>					
14	ACCUM DEPREC - COMMON PLANT	TO REMOVE COMMON PLANT ALLOCATION	(1,134,442)	(1,134,442)	-	
15	NUI ALLOCATION	TO ADD CORPORATE ACCUMULATED DEPRECIATION	1,304,928	-	1,304,928	
16		TOTAL	170,486	(1,134,442)	1,304,928	
	<u>ACCUM AMORT - ACQ ADJ</u>					
17	NUI ACQUISITION ADJUSTMENT	TO REMOVE ACCUMULATED AMORTIZATION	(13,180,083)	-	(13,180,083)	
18						
19						
20						
21						
22	FORT PIERCE UTILITY	TO ADJUST PAYMENT FOR LOST REVENUES	(8,016)	-	(8,016)	
23		TOTAL	(13,188,099)	-	(13,188,099)	
	<u>CONSTRUCTION WORK IN PROGRESS</u>					
24						
25						
26						
	<u>ALLOWANCE FOR WORKING CAPITAL</u>					
29	(SEE SCHEDULE B-13 FOR DETAIL)		44,028,291	(639,309)	44,667,600	
30	TOTAL RATE BASE ADJUSTMENTS		28,079,712	(2,372,018)	30,451,730	

SCHEDULE B-4

MONTHLY PLANT BALANCES TEST YEAR - 13 MONTHS

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 9/30/02
WITNESS G L LOPEZ

COMPANY CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC
DOCKET NO 030569-GU

LINE NO	A/C NO	DESCRIPTION	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	13 MONTH AVERAGE
1	301	ORGANIZATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	302	FRANCHISES & CONSENTS	130,798	130,798	141,459	141,459	141,459	141,459	141,459	141,459	141,459	141,459	141,459	141,459	141,459	139,819
3	303	MISCELLANEOUS INTANGIBLE	25,275	25,275	25,393	25,393	25,393	25,393	25,393	25,393	25,393	25,393	25,393	25,393	25,393	25,375
4	367	TRANSMISSION MAIN	-	-	-	-	-	-	-	17,327,507	17,342,543	17,355,291	17,355,821	17,355,821	17,355,821	6,672,076
5	369	MEASURING & REGULATING EQUIP	-	-	-	-	-	-	-	21,004	89,635	89,635	89,635	89,635	89,635	29,198
6	371	OTHER EQUIPMENT	-	-	-	-	-	-	-	-	2,784	2,784	2,784	2,784	2,784	857
7	374	LAND	60,063	60,063	69,616	69,616	69,616	69,616	69,616	69,616	69,616	69,616	69,616	69,616	69,616	68,146
8	375	STRUCTURES & IMPROVEMENTS	589,863	589,863	595,855	596,590	596,981	596,981	596,981	596,981	596,981	596,981	596,981	596,981	596,981	596,759
9	376	MAINS	94,495,640	94,662,603	108,645,250	109,245,567	112,829,478	112,861,447	113,989,672	114,198,153	96,993,153	97,102,130	97,280,363	97,467,499	97,629,500	103,431,804
10	379	M&R STATION EQUIPMENT - GATE STATION	4,782,290	4,791,070	4,827,670	4,841,219	4,846,815	4,848,501	4,848,990	4,850,883	4,829,879	4,829,879	4,829,879	4,829,879	4,829,879	4,829,716
11	380	SERVICES	36,102,081	36,168,332	38,368,833	36,410,498	36,610,124	36,735,597	36,795,503	36,884,708	38,967,182	37,077,305	37,305,084	37,323,325	37,405,625	38,779,111
12	381	METERS	7,434,885	8,006,089	8,045,789	8,079,188	8,110,659	8,269,487	8,247,465	8,217,199	8,263,591	8,301,241	8,330,343	8,313,057	8,346,912	8,498,842
13	382	METER & REGULATOR INSTALLATIONS	2,743,257	2,744,069	2,814,849	2,751,500	2,773,729	2,783,077	2,878,333	2,786,151	2,886,623	2,894,010	2,915,352	2,918,673	2,738,784	2,826,779
14	383	HOUSE REGULATORS	1,963,421	2,013,374	2,007,960	2,009,403	2,025,760	2,008,655	2,015,704	2,022,744	2,009,142	2,010,167	2,046,453	2,029,537	2,046,534	2,101,604
15	384	HOUSE REGULATORS - INSTALLATION	1,188,593	1,170,379	1,105,965	1,176,695	1,190,165	1,197,940	1,103,855	1,200,620	1,105,791	1,109,402	1,120,456	1,217,534	1,253,833	1,161,785
16	385	INDUSTRIAL M&R STATION EQUIP	2,709,600	2,712,081	2,712,081	2,712,081	2,729,221	2,729,221	2,729,221	2,729,221	2,729,221	2,729,221	2,729,221	2,729,221	2,729,221	2,729,221
17	386	OTHER PROP ON CUSTOMER PREMISES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	387	OTHER DISTRIBUTION EQUIPMENT	151,987	151,987	151,987	151,987	151,987	151,987	151,987	151,987	151,987	151,987	150,337	150,337	150,337	151,506
19	389	LAND & LAND RIGHTS	333,111	333,111	333,111	333,111	333,111	333,111	333,111	333,111	333,111	333,111	333,111	333,111	333,111	333,111
20	390	STRUCTURES & IMPROVEMENTS	2,157,738	2,157,738	2,407,607	2,403,129	2,403,198	2,400,706	2,400,706	2,400,706	2,400,706	2,400,706	2,400,706	2,409,273	2,409,273	2,365,553
21	391	OFFICE FURNITURE & EQUIPMENT	2,582,223	2,595,284	2,732,617	2,625,066	2,625,675	2,625,675	2,625,675	2,625,675	2,625,675	2,625,675	2,496,665	2,498,110	2,498,110	2,598,625
22	392	TRANSPORTATION EQUIPMENT	2,075,412	2,075,412	2,102,207	2,102,207	2,102,207	2,102,207	2,102,207	2,102,207	2,102,207	2,102,207	2,102,207	2,089,773	2,107,805	2,097,559
23	393	STORES EQUIPMENT	11,456	14,378	14,378	14,378	14,378	14,378	14,378	14,378	14,378	14,378	14,378	14,378	14,378	14,153
24	394	TOOLS, SHOP, GARAGE EQUIPMENT	683,625	691,708	864,295	714,921	714,930	714,930	714,930	714,930	714,930	714,930	714,930	720,910	720,910	723,144
25	395	LABORATORY EQUIPMENT	23,017	23,017	23,017	23,017	23,017	23,017	23,017	23,017	23,017	23,017	23,017	23,017	23,017	23,017
26	397	COMMUNICATION EQUIPMENT	1,211,907	1,298,479	1,284,648	1,278,372	1,278,372	1,278,184	1,278,184	1,278,184	1,278,184	1,278,184	1,278,184	1,278,184	1,294,670	1,277,709
27	398	MISCELLANEOUS EQUIPMENT	100,595	102,238	189,856	127,407	127,511	127,511	127,511	127,511	127,511	127,511	127,511	127,511	127,511	128,284
28	399	MISCELLANEOUS TANGIBLE PROPERTY	35,828	35,828	35,828	35,828	35,828	35,828	35,828	35,828	35,828	35,828	35,828	35,828	35,828	35,828
29		UTILITY PLANT IN SERVICE	161,592,665	162,553,174	177,500,271	177,868,632	181,559,613	182,075,906	183,249,725	183,510,660	183,774,073	184,129,297	184,515,100	184,708,558	185,213,092	179,403,905
30			-	-	-	-	-	-	-	-	-	-	-	-	-	-
31		TOTAL UTILITY PLANT	\$ 161,592,665	\$ 162,553,174	\$ 177,500,271	\$ 177,868,632	\$ 181,559,613	\$ 182,075,906	\$ 183,249,725	\$ 183,510,660	\$ 183,774,073	\$ 184,129,297	\$ 184,515,100	\$ 184,708,558	\$ 185,213,092	\$ 179,403,905
32		UTILITY PLANT PER BALANCE SHEET	\$ 161,592,665	\$ 162,553,174	\$ 177,500,271	\$ 177,868,632	\$ 181,559,613	\$ 182,075,906	\$ 183,249,725	\$ 183,510,660	\$ 183,774,073	\$ 184,129,297	\$ 184,515,100	\$ 184,708,558	\$ 185,213,092	\$ 179,403,905

SUPPORTING SCHEDULES

RECAP SCHEDULES B-1, B-5, E-6

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 09/30/02
WITNESS: R F WALL

COMPANY. CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC
DOCKET NO. 030569-GU

LINE NO	A/C NO	DESCRIPTION	Sept-01	Oct-01	Nov-01	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sept-02	13 MONTH AVERAGE
1	301	ORGANIZATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	302	FRANCHISES & CONSENTS	130,798	130,798	141,459	141,459	141,459	141,459	141,459	141,459	141,459	141,459	141,459	141,459	141,459	139,819
3	303	MISCELLANEOUS INTANGIBLE PLANT	25,275	25,275	25,393	25,393	25,393	25,393	25,393	25,393	25,393	25,393	25,393	25,393	25,393	25,375
4	374	LAND	60,063	60,063	69,616	69,616	69,616	69,616	69,616	69,616	69,616	69,616	69,616	69,616	69,616	68,146
5	375	STRUCTURES & IMPROVEMENTS	589,863	589,863	595,855	596,590	596,981	596,981	596,981	596,981	596,981	596,981	596,981	596,981	596,981	595,769
6	387	OTHER EQUIPMENT	151,987	151,987	151,987	151,987	151,987	151,987	151,987	151,987	151,987	151,987	150,337	150,337	150,337	151,606
7	389	LAND	333,111	333,111	333,111	333,111	333,111	333,111	333,111	333,111	333,111	333,111	333,111	333,111	333,111	333,111
8	390	STRUCTURES & IMPROVEMENTS	2,157,738	2,157,738	2,407,607	2,403,129	2,403,198	2,400,706	2,400,706	2,400,706	2,400,706	2,400,706	2,400,706	2,409,273	2,409,273	2,365,553
9	391	OFFICE FURNITURE & EQUIPMENT	2,582,222	2,595,284	2,732,617	2,625,066	2,625,674	2,625,674	2,625,674	2,625,674	2,625,674	2,625,674	2,496,664	2,498,110	2,498,110	2,598,625
10	392	TRANSPORTATION EQUIPMENT	2,075,412	2,075,412	2,102,207	2,102,207	2,102,207	2,102,207	2,102,207	2,102,207	2,102,207	2,102,207	2,102,208	2,089,773	2,107,806	2,097,559
11	393	STORES EQUIPMENT	11,457	14,378	14,378	14,378	14,378	14,378	14,378	14,378	14,378	14,378	14,378	14,378	14,378	14,153
12	394	TOOL, SHOP, & GARAGE EQUIPMENT	683,626	691,708	864,295	714,921	714,930	714,930	714,930	714,930	714,930	714,930	714,930	720,910	720,910	723,144
13	395	LABORATORY EQUIPMENT	23,017	23,018	23,017	23,017	23,017	23,017	23,017	23,017	23,017	23,017	23,017	23,017	23,017	23,017
14	397	COMMUNICATION EQUIPMENT	1,211,907	1,298,479	1,284,648	1,278,372	1,278,372	1,278,184	1,278,184	1,278,184	1,278,184	1,278,184	1,278,184	1,294,670	1,294,670	1,277,709
15	398	MISCELLANEOUS EQUIPMENT	100,595	102,238	189,856	127,407	127,511	127,511	127,511	127,511	127,511	127,511	127,511	127,511	127,511	128,284
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	35,828	35,828	35,828	35,828
17		TOTAL	10,172,899	10,285,179	10,971,874	10,642,482	10,643,663	10,640,981	10,640,981	10,640,981	10,640,981	10,640,981	10,510,321	10,530,367	10,548,400	10,577,699

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	139,819	0 00%	-	n/a
20	303	MISCELLANEOUS INTANGIBLE PLANT	25,375	38 40%	9,744	933 & 955 usage
21	374	LAND	68,146	24 47%	16,676	square footage and use
22	375	STRUCTURES & IMPROVEMENTS	595,769	20.02%	119,290	square footage and use
23	387	OTHER EQUIPMENT	151,606	0 00%	-	regulated
24	389	LAND	333,111	38 35%	127,747	square footage and use
25	390	STRUCTURES & IMPROVEMENTS	2,365,553	36 63%	866,408	square footage and use
26	391	OFFICE FURNITURE & EQUIPMENT	2,598,625	38 00%	987,477	weighted average of structures
27	392	TRANSPORTATION EQUIPMENT	2,097,559	16 60%	348,195	three factor
28	393	STORES EQUIPMENT	14,153	16 60%	2,349	three factor
29	394	TOOL, SHOP, & GARAGE EQUIPMENT	723,144	16 60%	120,042	three factor
30	395	LABORATORY EQUIPMENT	23,017	0 00%	-	regulated
31	397	COMMUNICATION EQUIPMENT	1,277,709	16 60%	212,100	three factor
32	398	MISCELLANEOUS EQUIPMENT	128,284	16 60%	21,295	three factor
33	399	MISCELLANEOUS TANGIBLE PROPERTY	35,828	100 00%	35,828	non regulated
34		TOTAL	10,577,699		2,867,151	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC
 DOCKET NO 030569-GU

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 09/30/02
 WITNESS R F WALL

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	-	-	-	-	-	-	-	-
5	374	West Miami Gate	7,300	-	7,300	-	-	-	-	-
6	374	Ops 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	374	Miscellaneous Easements	5,687	-	5,687	-	-	-	-	-
11	374	Homestead Lateral	8,083	-	8,083	-	-	-	-	-
12	374	TOTAL	51,470	16,676	68,146	-	-	-	-	-
<u>Structures & Improvements</u>										
13	375	Rockledge - Office	1,401	545	1,946	1,196	465	1,661	-	-
14	375	Titusville Gate	6,244	8,517	14,761	4,185	5,707	9,892	-	-
15	375	SE Hialeah Gate	605	-	605	587	-	587	-	-
16	375	Hialeah #933 Building	465,664	109,230	574,894	182,156	42,728	224,884	-	-
17	375	Port St. Lucie	2,565	997	3,562	-	356	356	-	-
18	375	Items to be Expensed	-	-	-	-	-	-	-	-
19	375	TOTAL	476,480	119,290	595,769	188,122	49,256	237,378	-	-

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.
DOCKET NO 030569-GU

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: 09/30/02
WITNESS: R. F. WALL

LINE NO	A/C NO	Land & Land Rights	13-MONTH AVERAGE			ACCUMULATED DEPRECIATION/AMORTIZATION		
			PLANT			UTILITY	NONUTILITY	TOTAL
			UTILITY	NONUTILITY	TOTAL			
1	389	Rockledge - Office	65,364	15,332	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	140,000	60,000	200,000			
5	389	TOTAL	205,364	127,747	333,111			
Structures & Improvements								
6	390	Hialeah #955	907,446	556,177	1,463,623	289,550	177,466	467,016
7	390	Hialeah #933	140,878	33,046	173,924	15,827	3,712	19,539
8	390	Medley meter shop	-	-	-	-	-	-
9	390	1001 Office	39,784	125,984	165,768	(40,874)	(129,435)	(170,309)
10	390	Rockledge Office	301,121	117,103	418,223	129,642	50,416	180,058
11	390	Titusville Gate	-	-	-	-	-	-
12	390	Treasure Coast Sign	-	-	-	-	-	-
13	390	Melbourne Antenna Site	-	-	-	-	-	-
14	390	74 Street Warehouse	95,862	28,634	124,495	8,501	2,539	11,040
15	390	Port St. Lucie	14,054	5,465	19,519	1,802	701	2,503
16	390	Theoretical Reserve Adjustment	-	-	-	(97,455)	(19,397)	(116,852)
17	390	TOTAL	1,499,146	866,408	2,365,553	306,994	86,003	392,997

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 9/30/02
WITNESS: G L LOPEZ

COMPANY CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC

DOCKET NO: 030569-GU

LINE
NO.

1 Describe the property acquired which resulted in the acquisition adjustment

- 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
- 9 I Homestead Lateral
- 10 J Vero Lateral

4. Was the property purchased from a related party?

- A No
- B No
- C No
- D No
- E No
- F No
- G No
- H No
- I No
- J No

2 Date of acquisition.

- 11 A 1959-1962
- 12 B 7/31/88
- 13 C 2/19/91
- 14 D 11/21/94
- 15 E 1/93
- 16 F 2/19/91
- 17 G 11/21/94
- 18 H 3/98
- 19 I 11/99
- 20 J 4/96

5 Has the acquisition adjustment been approved by the Commission?

- A Yes
- B No
- C Yes
- D No
- E Yes
- F Yes
- G Yes
- H Yes
- I Yes
- J Yes

3 Amount of acquisition adjustment

- 21 A \$351,622
- 22 B \$29,335,430
- 23 C \$(221,067), a negative adjustment
- 24 D \$34,800
- 25 E \$47,407
- 26 F \$203,596
- 27 G \$(47,822), a negative adjustment
- 28 H \$745,001
- 29 I \$553,572
- 30 J \$182,010

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

- 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 Docket No 000768-GU Order No. PSC-01-0316-PAA-GU
- I Docket No 000768-GU Order No. PSC-01-0316-PAA-GU
- J Docket No 000768-GU Order NO PSC-01-0316-PAA-GU

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 9/30/02
WITNESS G L LOPEZ

COMPANY CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC
DOCKET NO 030569-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-01	Oct-01	Nov-01	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02		Sep-02			
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*		\$ 12,687,534	\$ 12,769,625	\$ 12,851,716	\$ 12,933,807	\$ 13,015,898	\$ 13,097,989	\$ 13,180,080	\$ 13,262,171	\$ 13,344,262	\$ 13,426,353	\$ 13,508,444	\$ 13,590,535	\$ 13,672,626	\$ 13,754,717	\$ 13,836,808	\$ 13,918,899	\$ 14,000,990
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
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)
8	ACCUMULATED AMORTIZATION		\$ (73,205)	\$ (73,619)	\$ (74,433)	\$ (75,047)	\$ (75,661)	\$ (76,275)	\$ (76,889)	\$ (77,503)	\$ (78,117)	\$ (78,731)	\$ (79,345)	\$ (79,959)	\$ (80,573)	\$ (81,187)	\$ (81,801)	\$ (82,415)	\$ (83,029)
9	MONTHLY AMORTIZATION		\$ (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
11	ACCUMULATED AMORTIZATION*		\$ 7,440	\$ 7,536	\$ 7,632	\$ 7,728	\$ 7,824	\$ 7,920	\$ 8,016	\$ 8,112	\$ 8,208	\$ 8,304	\$ 8,400	\$ 8,496	\$ 8,592	\$ 8,688	\$ 8,784	\$ 8,880	\$ 8,976
12	MONTHLY AMORTIZATION		\$ 96	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96
13	E ACQUISITION ADJUSTMENT	1/1/1993	\$ 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
14	ACCUMULATED AMORTIZATION**		\$ 10,637	\$ 10,738	\$ 10,839	\$ 10,941	\$ 11,042	\$ 11,143	\$ 11,245	\$ 11,346	\$ 11,447	\$ 11,549	\$ 11,650	\$ 11,751	\$ 11,853	\$ 11,954	\$ 12,056	\$ 12,157	\$ 12,259
15	MONTHLY AMORTIZATION		\$ 101	\$ 101	\$ 101	\$ 102	\$ 101	\$ 101	\$ 101	\$ 102	\$ 101	\$ 101	\$ 102	\$ 101	\$ 101	\$ 102	\$ 101	\$ 102	\$ 101
16	F ACQUISITION ADJUSTMENT	2/19/1991	\$ 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
17	ACCUMULATED AMORTIZATION		\$ 58,688	\$ 59,147	\$ 59,605	\$ 60,064	\$ 60,522	\$ 60,981	\$ 61,439	\$ 61,898	\$ 62,356	\$ 62,815	\$ 63,273	\$ 63,732	\$ 64,190	\$ 64,649	\$ 65,107	\$ 65,566	\$ 66,024
18	MONTHLY AMORTIZATION		\$ 459	\$ 459	\$ 458	\$ 459	\$ 458	\$ 459	\$ 458	\$ 459	\$ 458	\$ 459	\$ 458	\$ 459	\$ 458	\$ 459	\$ 458	\$ 459	\$ 458
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)
20	ACCUMULATED AMORTIZATION		\$ (8,590)	\$ (8,692)	\$ (8,794)	\$ (8,896)	\$ (8,998)	\$ (9,100)	\$ (9,203)	\$ (9,305)	\$ (9,407)	\$ (9,509)	\$ (9,611)	\$ (9,713)	\$ (9,815)	\$ (9,917)	\$ (10,019)	\$ (10,121)	\$ (10,223)
21	MONTHLY AMORTIZATION		\$ (102)	\$ (102)	\$ (102)	\$ (102)	\$ (102)	\$ (102)	\$ (103)	\$ (102)	\$ (102)	\$ (102)	\$ (102)	\$ (102)	\$ (102)	\$ (102)	\$ (102)	\$ (102)	
22	H ACQUISITION ADJUSTMENT	3/1/1998	\$ 745,001	\$ 745,001	\$ 745,001	\$ 745,001	\$ 745,001	\$ 745,001	\$ 745,001	\$ 745,001	\$ 745,001	\$ 745,001	\$ 745,001	\$ 745,001	\$ 745,001	\$ 745,001	\$ 745,001	\$ 745,001	\$ 745,001
23	ACCUMULATED AMORTIZATION		\$ 70,174	\$ 72,181	\$ 74,187	\$ 76,194	\$ 78,201	\$ 80,207	\$ 82,214	\$ 84,221	\$ 86,227	\$ 88,234	\$ 90,241	\$ 92,247	\$ 94,254	\$ 96,261	\$ 98,268	\$ 100,275	\$ 102,282
24	MONTHLY AMORTIZATION		\$ 2,007	\$ 2,007	\$ 2,006	\$ 2,007	\$ 2,007	\$ 2,007	\$ 2,006	\$ 2,007	\$ 2,007	\$ 2,006	\$ 2,007	\$ 2,007	\$ 2,006	\$ 2,007	\$ 2,007	\$ 2,006	\$ 2,007
25	I ACQUISITION ADJUSTMENT	11/1/1999	\$ 553,572	\$ 553,572	\$ 553,572	\$ 553,572	\$ 553,572	\$ 553,572	\$ 553,572	\$ 553,572	\$ 553,572	\$ 553,572	\$ 553,572	\$ 553,572	\$ 553,572	\$ 553,572	\$ 553,572	\$ 553,572	\$ 553,572
26	ACCUMULATED AMORTIZATION		\$ 27,678	\$ 29,216	\$ 30,754	\$ 32,291	\$ 33,829	\$ 35,367	\$ 36,904	\$ 38,442	\$ 39,980	\$ 41,517	\$ 43,055	\$ 44,593	\$ 46,130	\$ 47,668	\$ 49,206	\$ 50,744	\$ 52,282
27	MONTHLY AMORTIZATION		\$ 1,538	\$ 1,538	\$ 1,538	\$ 1,537	\$ 1,538	\$ 1,538	\$ 1,537	\$ 1,538	\$ 1,537	\$ 1,538	\$ 1,537	\$ 1,538	\$ 1,537	\$ 1,538	\$ 1,537	\$ 1,538	
28	J ACQUISITION ADJUSTMENT	4/1/1996	\$ 182,010	\$ 182,010	\$ 182,010	\$ 182,010	\$ 182,010	\$ 182,010	\$ 182,010	\$ 182,010	\$ 182,010	\$ 182,010	\$ 182,010	\$ 182,010	\$ 182,010	\$ 182,010	\$ 182,010	\$ 182,010	\$ 182,010
29	ACCUMULATED AMORTIZATION		\$ 11,123	\$ 11,628	\$ 12,134	\$ 12,640	\$ 13,145	\$ 13,651	\$ 14,156	\$ 14,662	\$ 15,167	\$ 15,673	\$ 16,179	\$ 16,684	\$ 17,190	\$ 17,695	\$ 18,200	\$ 18,706	\$ 19,211
30	MONTHLY AMORTIZATION		\$ 505	\$ 506	\$ 506	\$ 506	\$ 505	\$ 506	\$ 505	\$ 506	\$ 505	\$ 506	\$ 505	\$ 506	\$ 505	\$ 506	\$ 505	\$ 506	
31	TOTAL																		
32	ACQUISITION ADJUSTMENT		\$ 31,184,549	\$ 31,184,549	\$ 31,184,549	\$ 31,184,549	\$ 31,184,549	\$ 31,184,549	\$ 31,184,549	\$ 31,184,549	\$ 31,184,549	\$ 31,184,549	\$ 31,184,549	\$ 31,184,549	\$ 31,184,549	\$ 31,184,549	\$ 31,184,549	\$ 31,184,549	\$ 31,184,549
33	ACCUMULATED AMORTIZATION		\$ 13,143,101	\$ 13,229,182	\$ 13,315,262	\$ 13,401,344	\$ 13,487,424	\$ 13,573,505	\$ 13,659,584	\$ 13,745,666	\$ 13,831,745	\$ 13,917,827	\$ 14,003,908	\$ 14,089,988	\$ 14,176,069	\$ 14,262,149	\$ 14,348,229	\$ 14,434,309	\$ 14,520,389
34	MONTHLY AMORTIZATION		\$ 85,081	\$ 86,080	\$ 86,080	\$ 86,082	\$ 86,080	\$ 86,081	\$ 86,079	\$ 86,082	\$ 86,079	\$ 86,082	\$ 86,081	\$ 86,080	\$ 86,081	\$ 86,080	\$ 86,081	\$ 86,080	\$ 86,081

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: 9/30/02
WITNESS: G L LOPEZ

COMPANY CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC

DOCKET NO: 030569-GU

LINE NO	ACCT NO	DESCRIPTION	Sept-01	Oct-01	Nov-01	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sept-02	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. 09/30/02
WITNESS: G L LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.

DOCKET NO 030569-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
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ITEMS INCLUDED IN RATE BASE

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC
DOCKET NO 030569-GU

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 09/30/02
WITNESS R F WALL

LINE NO	DESCRIPTION	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	13 MONTH AVERAGE
1	NONE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
2	TOTAL - A F U D C CHARGED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
AFUDC NOT CHARGED DESCRIPTION*															
3	Distribution Plant	\$ 17,384,538	\$ 17,399,467	\$ 3,928,022	\$ 6,942,713	\$ 3,958,622	\$ 4,708,494	\$ 3,822,268	\$ 4,256,237	\$ 4,354,727	\$ 4,384,779	\$ 4,288,927	\$ 4,433,451	\$ 5,073,873	\$ 6,533,548
4	Total General Plant	\$ 996,488	\$ 805,606	\$ 182,907	\$ 187,614	\$ 238,568	\$ 291,926	\$ 321,052	\$ 351,872	\$ 378,164	\$ 384,907	\$ 409,380	\$ 418,255	\$ 508,603	\$ 419,642
5	TOTAL C W I P	\$ 18,381,026	\$ 18,205,073	\$ 4,090,929	\$ 7,130,327	\$ 4,197,190	\$ 5,000,420	\$ 4,143,320	\$ 4,608,109	\$ 4,732,891	\$ 4,769,686	\$ 4,698,307	\$ 4,851,706	\$ 5,582,476	\$ 6,953,189
6	TOTAL C W I P PER GL	\$ 18,381,026	\$ 18,205,073	\$ 4,090,929	\$ 7,130,327	\$ 4,197,190	\$ 5,000,420	\$ 4,143,320	\$ 4,608,109	\$ 4,732,891	\$ 4,769,686	\$ 4,698,307	\$ 4,851,706	\$ 5,582,476	\$ 6,953,189

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

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 9/30/02
WITNESS G L LOPEZ

COMPANY CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES INC
DOCKET NO 030569-GU

LINE NO	A/C NO	DESCRIPTION	SEP-01	OCT-01	NOV-01	DEC-01	JAN-02	FEB-02	MAR-02	APR-02	MAY-02	JUN-02	JUL-02	AUG-02	SEP-02	13 MONTH AVERAGE
1	367	TRANSMISSION MAIN	-	-	-	-	-	-	-	-	243,996	284,777	325,591	366,420	407,249	125,233
2	369	MEASURING/REGULATING EQUIP	-	-	-	-	-	-	-	-	307	469	730	992	1,253	289
3	371	OTHER EQUIPMENT	-	-	-	-	-	-	-	-	-	4	11	19	27	5
4	375	STRUCTURES & IMPROVEMENTS	229,641	230,919	232,203	233,495	234,788	236,082	237,375	238,669	239,962	241,256	242,549	243,842	245,136	237,378
5	376	MAINS	40,179,201	40,655,418	40,913,722	41,204,265	41,477,714	41,766,243	41,999,123	42,303,822	42,313,179	42,629,608	42,748,689	42,964,393	43,491,580	41,895,920
6	378	MEAS & REG STATION EQUIP-GEN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	379	MEAS & REG STAT EQ-CITY GATE	1,200,721	1,214,683	1,228,710	1,242,811	1,256,939	1,271,078	1,285,221	1,299,366	1,313,206	1,327,294	1,341,381	1,355,468	1,369,555	1,285,110
8	380	SERVICES	17,107,181	17,264,640	17,423,457	17,580,257	17,735,449	17,888,938	18,049,427	18,183,693	18,333,370	18,488,975	18,638,986	18,794,786	18,958,847	18,034,462
9	381	METERS	3,227,479	3,251,082	3,278,671	3,279,143	3,280,260	3,259,950	3,288,329	3,264,318	3,285,086	3,276,005	3,293,278	3,302,067	3,301,326	3,275,923
10	382	METER INSTALLATIONS	1,079,664	1,080,127	1,087,224	1,087,052	1,091,466	1,097,871	1,105,064	1,110,553	1,118,711	1,112,337	1,118,805	1,128,186	1,045,684	1,097,134
11	383	HOUSE REGULATORS	979,871	986,500	993,211	988,190	992,915	974,919	981,626	988,357	995,117	977,758	984,519	974,397	981,180	984,351
12	384	HOUSE REGULATORS INSTALL	447,061	427,586	430,706	432,236	435,019	437,578	440,767	443,182	446,379	449,257	452,479	455,044	451,651	442,227
13	385	INDUSTRIAL M&R STAT EQUIP	739,822	747,086	754,544	762,002	769,486	776,992	784,497	792,002	799,508	807,013	814,518	822,023	829,529	784,525
14	386	OTHER PROP ON CUST PREMISES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	387	OTHER EQUIPMENT	157,018	157,436	157,854	158,272	158,690	159,108	159,526	159,944	160,362	160,780	161,196	161,609	162,023	159,524
16	390	STRUCTURES & IMPROVEMENTS	365,181	369,677	374,432	379,444	384,450	386,962	391,964	396,965	401,966	406,968	411,969	416,980	421,999	392,997
17	391	OFFICE FURN & EQUIPMENT	1,601,774	1,630,368	1,653,284	1,676,301	1,698,622	1,720,947	1,743,272	1,765,596	1,787,920	1,810,245	1,832,570	1,854,897	1,877,229	1,742,540
18	392	TRANSPORTATION	1,184,142	1,185,951	1,187,854	1,189,849	1,191,843	1,193,838	1,195,834	1,197,828	1,199,823	1,201,818	1,203,813	1,205,828	1,207,861	1,195,868
19	393	STORES EQUIPMENT	16,909	16,952	17,000	17,047	17,095	17,143	17,191	17,239	17,287	17,335	17,383	17,431	17,479	17,192
20	394	TOOLS, SHOP, GARAGE EQUIP	165,466	169,363	173,772	178,246	182,297	186,349	190,400	194,451	198,502	202,554	206,605	210,673	214,758	190,265
21	395	LABORATORY EQUIPMENT	7,360	7,542	7,724	7,906	8,088	8,271	8,453	8,635	8,817	9,000	9,182	9,364	9,546	8,453
22	397	COMMUNICATION EQUIPMENT	542,230	550,912	559,845	568,709	577,551	586,204	595,045	603,886	612,726	621,567	630,408	639,306	648,260	595,127
23	398	MISC EQUIPMENT	27,563	28,110	28,899	29,756	30,445	31,133	31,822	32,510	33,198	33,887	34,575	35,264	35,952	31,778
24		OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25		DEPR RESERVE DEFICIENCY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26		DEPRECIATION RESERVE	69,258,085	69,974,353	70,503,113	71,012,984	71,523,118	71,999,605	72,504,936	73,001,016	73,509,424	74,058,906	74,469,238	74,958,988	75,678,124	72,496,299
27	108 2	R W I P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	108	TOTAL DEPRECIATION RESERVE	69,258,085	69,974,353	70,503,113	71,012,984	71,523,118	71,999,605	72,504,936	73,001,016	73,509,424	74,058,906	74,469,238	74,958,988	75,678,124	72,496,299

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO: 030569-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: 09/30/02
 WITNESS G. L. LOPEZ

LINE NO.	A/C NO.	DESCRIPTION	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	13 MONTH AVERAGE
1	301	ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	302	FRANCHISES & CONSENTS	85,210	85,397	85,602	85,824	86,046	86,269	86,491	86,714	86,936	87,159	87,381	87,603	87,826	86,497
3	303	MISC. INTANGIBLE PLANT	<u>14,876</u>	<u>14,961</u>	<u>15,046</u>	<u>15,133</u>	<u>15,219</u>	<u>15,306</u>	<u>15,392</u>	<u>15,479</u>	<u>15,565</u>	<u>15,652</u>	<u>15,738</u>	<u>15,825</u>	<u>15,911</u>	<u>15,393</u>
4		TOTAL	<u>100,086</u>	<u>100,358</u>	<u>100,648</u>	<u>100,957</u>	<u>101,266</u>	<u>101,575</u>	<u>101,884</u>	<u>102,192</u>	<u>102,501</u>	<u>102,810</u>	<u>103,119</u>	<u>103,428</u>	<u>103,737</u>	<u>101,889</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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 09/30/02
WITNESS G. L. LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.
DOCKET NO.: 030569-GU

LINE NO	A/C NO	DESCRIPTION	SEP-01	OCT-01	NOV-01	DEC-01	JAN-02	FEB-02	MAR-02	APR-02	MAY-02	JUN-02	JUL-02	AUG-02	SEP-02	13 MONTH AVERAGE
1	375	STRUCTURES & IMPROVEMENTS	229,641	230,919	232,203	233,496	234,788	236,082	237,375	238,669	239,962	241,256	242,549	243,842	245,136	237,378
2	387	OTHER EQUIPMENT	157,018	157,436	157,854	158,272	158,690	159,108	159,526	159,944	160,362	160,780	161,196	161,609	162,023	159,524
4	390	STRUCTURES & IMPROVEMENTS	365,183	369,677	374,432	379,444	384,450	386,962	391,964	396,965	401,966	406,968	411,969	416,980	421,999	392,997
5	391	OFFICE FURNITURE & EQUIPMENT	1,601,774	1,630,368	1,653,284	1,676,302	1,699,622	1,720,947	1,743,272	1,765,596	1,787,920	1,810,245	1,832,570	1,854,897	1,877,229	1,742,540
6	392	TRANSPORTATION EQUIPMENT	1,184,142	1,185,951	1,187,854	1,189,849	1,191,843	1,193,838	1,195,834	1,197,829	1,199,823	1,201,818	1,203,813	1,205,828	1,207,861	1,195,868
7	393	STORES EQUIPMENT	16,909	16,952	17,000	17,047	17,095	17,143	17,191	17,239	17,287	17,335	17,383	17,431	17,479	17,192
8	394	TOOL, SHOP, & GARAGE EQUIP	165,466	169,363	173,772	178,247	182,297	186,349	190,400	194,451	198,502	202,554	206,605	210,673	214,758	190,264
9	395	LABORATORY EQUIPMENT	7,360	7,542	7,724	7,906	8,088	8,271	8,453	8,635	8,817	9,000	9,182	9,364	9,546	8,453
11	397	COMMUNICATIONS EQUIPMENT	542,230	550,912	559,845	568,709	577,551	586,204	595,045	603,886	612,726	621,567	630,408	639,306	648,260	595,127
12	398	MISCELLANEOUS EQUIPMENT	27,563	28,110	28,899	29,756	30,445	31,133	31,822	32,510	33,198	33,887	34,575	35,264	35,952	31,778
13		TOTAL	<u>4,297,286</u>	<u>4,347,230</u>	<u>4,392,867</u>	<u>4,439,028</u>	<u>4,483,869</u>	<u>4,528,037</u>	<u>4,570,882</u>	<u>4,615,723</u>	<u>4,660,563</u>	<u>4,705,410</u>	<u>4,750,250</u>	<u>4,795,194</u>	<u>4,840,243</u>	<u>4,571,122</u>

LINE NO	A/C NO	DESCRIPTION	13 MONTH AVERAGE	NONUTILITY %	13 MTH AVG NON-UTILITY	METHOD OF ALLOCATION
14	375	STRUCTURES & IMPROVEMENTS	237,378	20.75%	49,256	square footage and use
15	387	OTHER EQUIPMENT	159,524	0.00%	-	regulated
17	390	STRUCTURES & IMPROVEMENTS	392,997	21.88%	86,003	square footage and use
18	391	OFFICE FURNITURE & EQUIPMENT	1,742,540	38.00%	662,165	weighed average of structures
19	392	TRANSPORTATION EQUIPMENT	1,195,868	16.60%	198,514	three factor
20	393	STORES EQUIPMENT	17,192	16.60%	2,854	three factor
21	394	TOOL, SHOP, & GARAGE EQUIP	190,264	16.60%	31,584	three factor
22	395	LABORATORY EQUIPMENT	8,453	0.00%	-	regulated
24	397	COMMUNICATIONS EQUIPMENT	595,127	16.60%	98,791	three factor
25	398	MISCELLANEOUS EQUIPMENT	31,778	16.60%	5,275	three factor
26		TOTAL	<u>4,571,122</u>		<u>1,134,442</u>	

FLORIDA PUBLIC SERVICE COMMISSION

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. 09/30/02
WITNESS: G. L. LOPEZ

COMPANY. CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.

DOCKET NO.: 030569-GU

<u>LINE NO.</u>	<u>MONTH</u>	<u>AMOUNT</u>
1	Sep-01	\$ - None
2	Oct-01	-
3	Nov-01	-
4	Dec-01	-
5	Jan-02	-
6	Feb-02	-
7	Mar-02	-
8	Apr-02	-
9	May-02	-
10	Jun-02	-
11	Jul-02	-
12	Aug-02	-
13	Sep-02	-
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: 09/30/02

WITNESS: G. L. LOPEZ

COMPANY CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC
DOCKET NO. 030569-GU

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	ADJUSTMENT			ADJUSTED AVERAGE	DESCRIPTION OF ADJUSTMENT
			NON UTILITY	CAPITAL STRUCTURE	OTHER		
<u>CURRENT AND ACCRUED ASSETS</u>							
1	NON-UTILITY PROPERTY	156,327	(156,327)	-	-	-	NET NON-UTILITY PLANT
2	OTHER SPECIAL FUNDS	29,958	-	-	(29,958)	-	100% OF SPECIAL FUNDS ARE REMOVED
3		<u>186,285</u>	<u>(156,327)</u>	<u>-</u>	<u>(29,958)</u>	<u>-</u>	
4	CASH	(36,861)	3,981	-	-	(32,880)	NON UTILITY ALLOCATION
5	WORKING FUNDS & CASH INVEST	2,512	(271)	-	-	2,241	NON UTILITY ALLOCATION
6	CUST ACCTS REC - GAS	9,053,155	-	-	-	9,053,155	
7	OTHER RECEIVABLES	783,446	(437,125)	-	5,923	352,244	EMPLOYEE RECEIVABLES, NONUTILITY ALLOCATION
8	ACCUM. PROV UNCOLLECT. ACCTS	(99,523)	37,806	-	-	(61,717)	NON-UTILITY ACCUM PROV UNCOLLECT ACCTS.
9	MATERIALS AND SUPPLIES	318,527	(34,401)	-	-	284,126	NONUTILITY ALLOCATION
10	MERCHANDISE	3,199	(3,199)	-	-	-	NON-UTILITY M & S
11	PREPAYMENTS	402,761	(43,498)	-	-	359,263	NONUTILITY ALLOCATION
12	ACCRUED UTILITY REVENUE	818,659	-	-	-	818,659	
13	TOTAL CURRENT ASSETS	<u>11,245,875</u>	<u>(476,707)</u>	<u>-</u>	<u>5,923</u>	<u>10,775,091</u>	
14	ADJ FOR GAIN ON SALE OF MEDLEY PROPERTY PER PSC-01-0316-PAA-GU	-	-	-	(15,278)	(15,278)	
15	OTHER REGULATORY ASSETS	936,803	-	-	(249,095)	687,708	UNAMORTIZED RATE CASE
16	MISC DEFERRED DEBITS	71	-	-	-	71	
17	DEFERRED FIT	553,064	-	(553,064)	-	-	COMPONENT OF CAPITAL STRUCTURE
18	UNRECOVERED GAS COST/ ECCR / CRA	(320,398)	-	-	(887,276)	(1,207,674)	DEFERRED CRA
19	TOTAL DEFERRED DEBITS	<u>1,169,540</u>	<u>-</u>	<u>(553,064)</u>	<u>(1,151,649)</u>	<u>(535,173)</u>	
20	TOTAL CURRENT AND DEFERRED ASSETS	<u>12,601,700</u>	<u>(633,034)</u>	<u>(553,064)</u>	<u>(1,175,684)</u>	<u>10,239,918</u>	

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 09/30/02

WITNESS G. L. LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC

DOCKET NO. 030569-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	22,074,192	-	(22,074,192)	-	-	COMPONENT OF CAPITAL STRUCTURE
2	ACCOUNTS PAYABLE	4,057,848	-	-	-	4,057,848	
3	CUSTOMER DEPOSITS	5,791,769	-	(5,791,769)	-	-	COMPONENT OF CAPITAL STRUCTURE, NONUTILITY ALLOCATION
4	TAXES ACCRUED-GENERAL	205,157	(22,157)	-	-	183,000	NONUTILITY ALLOCATION
5	INTEREST ACCRUED	1,510,997	(19,128)	-	(348,537)	1,143,332	INTEREST ON LONG TERM DEBT, NONUTILITY ALLOCATION
6	TAX COLLECTIONS PAYABLE	(493,622)	53,311	-	-	(440,311)	NONUTILITY ALLOCATION
7	MISC CURRENT ACCRUED LIAB	53,252	(5,751)	-	-	47,501	NONUTILITY ALLOCATION
8	CAPITAL LEASES - CURRENT	381,486	-	-	-	381,486	
9	TOTAL CURRENT LIABILITIES	<u>33,581,079</u>	<u>6,275</u>	<u>(27,865,961)</u>	<u>(348,537)</u>	<u>5,372,856</u>	
<u>DEFERRED CREDITS AND OPERATING RESERVES</u>							
10	OTHER REGULATORY LIABILITIES	760,860	-	(760,860)	-	-	COMPONENT OF CAPITAL STRUCTURE
11	ACCUMULATED DEFERRED INC TAX	16,652,359	-	(16,652,359)	-	-	COMPONENT OF CAPITAL STRUCTURE
12	DEFERRED INVESTMENT TAX CREDIT	768,631	-	(768,631)	-	-	COMPONENT OF CAPITAL STRUCTURE
13	DEFERRED INCOME TAXES OTHER	-	-	-	-	-	
14	CAPITAL LEASE	-	-	-	-	-	
15	OTHER DEFERRED CREDITS	14,108	-	-	-	14,108	
16	OPERATING RESERVES	58,805	-	-	-	58,805	
17	TOTAL DEFERRED CREDITS AND	-	-	-	-	-	
18	OPERATING RESERVES	<u>18,254,763</u>	<u>-</u>	<u>(18,181,850)</u>	<u>-</u>	<u>72,913</u>	
19	TOTAL LIABILITIES	<u>51,835,842</u>	<u>6,275</u>	<u>(46,047,811)</u>	<u>(348,537)</u>	<u>5,445,769</u>	
20	TOTAL ASSETS LESS LIABILITIES	<u>(39,234,142)</u>	<u>(639,309)</u>	<u>45,494,747</u>	<u>(827,147)</u>	<u>4,794,149</u>	

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: 9/30/02
WITNESS: G. L. LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC
DOCKET NO: 030569-GU

LINE NO	DESCRIPTION	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	13 MONTH AVERAGE
1	INT/DIV REC-BIRB	2,538,983	2,550,806	2,560,411	2,571,643	2,586,141	2,600,169	2,610,020	2,616,308	2,619,473	2,624,520	2,635,187	2,646,314	2,657,409	2,601,337
2	OTHER WORK IN PROGRESS	(79)	(66)	(38)	27	55	74	82	115	127	130	155	155	182	71
3	PREPAID-PENSION EXP	<u>319,430</u>	<u>319,430</u>	<u>319,430</u>	<u>319,430</u>	<u>319,430</u>	<u>319,430</u>	<u>319,430</u>	<u>319,430</u>	<u>319,430</u>	<u>319,430</u>	<u>319,430</u>	<u>319,430</u>	<u>376,122</u>	<u>323,791</u>
4	TOTAL	<u>2,858,334</u>	<u>2,870,170</u>	<u>2,879,803</u>	<u>2,891,100</u>	<u>2,905,626</u>	<u>2,919,673</u>	<u>2,929,532</u>	<u>2,935,853</u>	<u>2,939,030</u>	<u>2,944,080</u>	<u>2,954,772</u>	<u>2,965,899</u>	<u>3,033,713</u>	<u>2,925,199</u>

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC
 DOCKET NO : 030569-GU

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: 9/30/02
 WITNESS G L. LOPEZ

LINE NO	DESCRIPTION	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	13 MONTH AVERAGE
	Def Comp - Stock	-	-	-	-	-	(21,472)	(22,541)	(22,541)	(22,541)	(24,915)	(24,915)	(24,915)	(19,570)	(14,109)

FLORIDA PUBLIC SERVICE COMMISSION

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: 9/30/02
 WITNESS: G. L. LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC

DOCKET NO 030569-GU

<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

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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 09/30/02
WITNESS G. L. LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.
DOCKET NO.: 030569-GU

3% ITC								4% ITC							
LINE NO	YEAR/MONTH	AMOUNT REALIZED			AMORTIZATION			ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR	AMOUNT REALIZED		AMORTIZATION		ENDING BALANCE
		BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	BEGINNING BALANCE				CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	
1	SEP-99						-								67,034
2	SEP-00	-	-	-	-	-	-	67,034	-	-		(21,788)	-	-	88,822
3	SEP-01	-	-	-	-	-	-	88,822	-	-		-	-	-	88,822
4	OCT-01	-	-	-	-	-	-	88,822	-	-		-	-	-	88,822
5	NOV-01	-	-	-	-	-	-	88,822	-	-		-	-	-	88,822
6	DEC-01	-	-	-	-	-	-	88,822	-	-		-	-	-	88,822
7	JAN-02	-	-	-	-	-	-	88,822	-	-		-	-	-	88,822
8	FEB-02	-	-	-	-	-	-	88,822	-	-		-	-	-	88,822
9	MAR-02	-	-	-	-	-	-	88,822	-	-		-	-	-	88,822
10	APR-02	-	-	-	-	-	-	88,822	-	-		-	-	-	88,822
11	MAY-02	-	-	-	-	-	-	88,822	-	-		-	-	-	88,822
12	JUN-02	-	-	-	-	-	-	88,822	-	-		-	-	-	88,822
13	JUL-02	-	-	-	-	-	-	88,822	-	-		-	-	-	88,822
14	AUG-02	-	-	-	-	-	-	88,822	-	-		-	-	-	88,822
15	SEP-02	-	-	-	-	-	-	88,822	-	-		-	-	-	88,822
16	Total for year		-	-	-	-	-								-
17															
18															
19															
20															
					13-MONTH AVERAGE										88,822

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC
DOCKET NO 030569-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 09/30/02
WITNESS G L LOPEZ

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-99						20,471						948,006
2	SEP-00	20,471	-	-	-	-	20,471	948,006	-	-	115,764	-	832,242
3	SEP-01	20,471	-	-	-	-	20,471	832,242	-	-	115,764	-	716,478
4	OCT-01	20,471	-	-	-	-	20,471	716,478			-		716,478
5	NOV-01	20,471	-	-	-	-	20,471	716,478			19,294		697,184
6	DEC-01	20,471	-	-	-	-	20,471	697,184			9,647		687,537
7	JAN-02	20,471	-	-	-	-	20,471	687,537			9,647		677,890
8	FEB-02	20,471	-	-	-	-	20,471	677,890			9,647		668,243
9	MAR-02	20,471	-	-	-	-	20,471	668,243			9,647		658,596
10	APR-02	20,471	-	-	-	-	20,471	658,596			9,647		648,949
11	MAY-02	20,471	-	-	-	-	20,471	648,949			9,647		639,302
12	JUN-02	20,471	-	-	-	-	20,471	639,302			9,647		629,655
13	JUL-02	20,471	-	-	-	-	20,471	629,655			9,647		620,008
14	AUG-02	20,471	-	-	-	-	20,471	620,008			9,647		610,361
15	SEP-02	20,471	-	-	-	-	20,471	610,361			9,647		600,714
16	Total for year		-	-	-	-					115,764	-	
17													
18													
19													
20				13-MONTH AVERAGE			20,471			13-MONTH AVERAGE			659,338

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC
DOCKET NO 030569-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: 09/30/02
WITNESS: G L LOPEZ

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.

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. 09/30/02
WITNESS: G. L. LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC
DOCKET NO.: 030569-GU

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

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC
 DOCKET NO.: 030569-GU

EXPLANATION FOR EACH OF THE ACCUMULATED DEFERRED TAX ACCOUNTS,
 PROVIDE A SUMMARY OF THE ENDING BALANCES AS REPORTED ON PAGES 2
 THRU 6 OF THIS SCHEDULE THE SAME ANNUAL AND MONTHLY BALANCES
 SHOULD BE SHOWN.

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 09/30/02
 WITNESS G. L. LOPEZ

LINE	YEAR/ NO 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-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
2	Sep-00	(72,658)	830,672	758,014	2,954,082	16,732,455	19,686,537	(541,219)	37,586	(503,633)	2,485,521	15,939,369	18,424,890
3	Sep-01	(61,042)	681,836	620,794	2,948,082	16,841,291	19,789,373	(415,219)	440,637	25,418	2,593,905	16,600,092	19,193,997
4	Oct-01	(61,042)	681,836	620,794	2,948,082	16,841,291	19,789,373	(415,219)	440,637	25,418	2,593,905	16,600,092	19,193,997
5	Nov-01	(59,106)	657,030	597,924	2,946,082	16,835,491	19,781,573	(409,219)	468,637	59,418	2,595,969	16,647,098	19,243,067
6	Dec-01	(58,138)	644,627	586,489	2,361,044	13,430,575	15,791,619	(406,219)	482,637	76,418	2,012,963	13,268,585	15,281,548
7	Jan-02	(57,170)	632,224	575,054	2,360,044	13,427,675	15,787,719	(403,219)	496,637	93,418	2,013,995	13,292,088	15,306,083
8	Feb-02	(56,202)	619,821	563,619	2,359,044	13,424,775	15,783,819	(400,219)	510,637	110,418	2,015,027	13,315,591	15,330,618
9	Mar-02	(55,234)	607,418	552,184	2,358,044	13,421,875	15,779,919	(397,219)	524,637	127,418	2,016,059	13,339,094	15,355,153
10	Apr-02	(54,266)	595,015	540,749	2,357,044	13,418,975	15,776,019	(394,219)	538,637	144,418	2,017,091	13,362,597	15,379,688
11	May-02	(53,298)	582,612	529,314	2,356,044	13,416,075	15,772,119	(391,219)	552,637	161,418	2,018,123	13,386,100	15,404,223
12	Jun-02	(52,330)	570,209	517,879	2,355,044	13,413,175	15,768,219	(388,219)	566,637	178,418	2,019,155	13,409,603	15,428,758
13	Jul-02	(51,362)	557,806	506,444	2,354,044	13,410,275	15,764,319	(385,219)	580,637	195,418	2,020,187	13,433,106	15,453,293
14	Aug-02	(50,394)	545,403	495,009	2,353,044	13,407,375	15,760,419	(382,219)	594,637	212,418	2,021,219	13,456,609	15,477,828
15	Sep-02	(49,426)	533,000	483,574	2,352,044	12,817,077	15,169,121	(379,219)	(1,063,742)	(1,442,961)	2,022,251	11,220,335	13,242,586
13-MONTH AVERAGE		(55,308)	608,372	553,064	2,492,899	14,161,994	16,654,893	(397,450)	394,916	(2,534)	2,150,757	13,948,538	16,099,295

Note: The balances prior to 12/01/01 includes the balances related to appliance business. The appliance business deferred taxes were transferred as on 12/31/01

SUPPORTING SCHEDULES

RECAP SCHEDULES B-1

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 09/30/02
 WITNESS. G. L. LOPEZ

COMPANY. CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO 030569-GU

Account # 190

LINE NO	YEAR/MONTH	BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLOWBACK TO CURRENT YEAR	ADJUST DEBIT (CREDIT)	ENDING BALANCE
1	Sep-99	(95,890)	11,616	-	-	(84,274)
2	Sep-00	(84,274)	11,616	-	-	(72,658)
3	Sep-01	(72,658)	11,616	-	-	(61,042)
4	Oct-01	(61,042)	-	-	-	(61,042)
5	Nov-01	(61,042)	1,936	-	-	(59,106)
6	Dec-01	(59,106)	968	-	-	(58,138)
7	Jan-02	(58,138)	968	-	-	(57,170)
8	Feb-02	(57,170)	968	-	-	(56,202)
9	Mar-02	(56,202)	968	-	-	(55,234)
10	Apr-02	(55,234)	968	-	-	(54,266)
11	May-02	(54,266)	968	-	-	(53,298)
12	Jun-02	(53,298)	968	-	-	(52,330)
13	Jul-02	(52,330)	968	-	-	(51,362)
14	Aug-02	(51,362)	968	-	-	(50,394)
15	Sep-02	(50,394)	968	-	-	(49,426)

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: 09/30/02
 WITNESS: G L LOPEZ

COMPANY CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.. 030569-GU

ACCOUNT 282							ACCOUNT # 283				
LINE NO	YEAR/ MONTH	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-99	2,919,621	12,000	-	10,461	2,942,082	(589,219)	24,000	-	-	(565,219)
2	Sep-00	2,942,082	12,000	-	-	2,954,082	(565,219)	24,000	-	-	(541,219)
3	Sep-01	2,954,082	(6,000)	-	-	2,948,082	(541,219)	126,000	-	-	(415,219)
4	Oct-01	2,948,082	-	-	-	2,948,082	(415,219)	-	-	-	(415,219)
5	Nov-01	2,948,082	(2,000)	-	-	2,946,082	(415,219)	6,000	-	-	(409,219)
6	Dec-01	2,946,082	(1,000)	-	(584,038) (a)	2,361,044	(409,219)	3,000	-	-	(406,219)
7	Jan-02	2,361,044	(1,000)	-	-	2,360,044	(406,219)	3,000	-	-	(403,219)
8	Feb-02	2,360,044	(1,000)	-	-	2,359,044	(403,219)	3,000	-	-	(400,219)
9	Mar-02	2,359,044	(1,000)	-	-	2,358,044	(400,219)	3,000	-	-	(397,219)
10	Apr-02	2,358,044	(1,000)	-	-	2,357,044	(397,219)	3,000	-	-	(394,219)
11	May-02	2,357,044	(1,000)	-	-	2,356,044	(394,219)	3,000	-	-	(391,219)
12	Jun-02	2,356,044	(1,000)	-	-	2,355,044	(391,219)	3,000	-	-	(388,219)
13	Jul-02	2,355,044	(1,000)	-	-	2,354,044	(388,219)	3,000	-	-	(385,219)
14	Aug-02	2,354,044	(1,000)	-	-	2,353,044	(385,219)	3,000	-	-	(382,219)
15	Sep-02	2,353,044	(1,000)	-	-	2,352,044	(382,219)	3,000	-	-	(379,219)

(a) Transferred to unregulated appliance business The balances prior to 12/01/01 includes the balances related to appliance business

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: 09/30/02
 WITNESS G L LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO 030569-GU

ACCOUNT # 190

LINE NO	YEAR/ MONTH	BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLOWBACK TO CURRENT YEAR	ADJUST. DEBIT (CREDIT)	ENDING BALANCE
1	Sep-99	1,128,344	(148,836)	-	-	979,508
2	Sep-00	979,508	(148,836)	-	-	830,672
3	Sep-01	830,672	(148,836)	-	-	681,836
4	Oct-01	681,836	-	-	-	681,836
5	Nov-01	681,836	(24,806)	-	-	657,030
6	Dec-01	657,030	(12,403)	-	-	644,627
7	Jan-02	644,627	(12,403)	-	-	632,224
8	Feb-02	632,224	(12,403)	-	-	619,821
9	Mar-02	619,821	(12,403)	-	-	607,418
10	Apr-02	607,418	(12,403)	-	-	595,015
11	May-02	595,015	(12,403)	-	-	582,612
12	Jun-02	582,612	(12,403)	-	-	570,209
13	Jul-02	570,209	(12,403)	-	-	557,806
14	Aug-02	557,806	(12,403)	-	-	545,403
15	Sep-02	545,403	(12,403)	-	-	533,000

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: 09/30/02
WITNESS G L LOPEZ

COMPANY CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.
DOCKET NO 030569-GU

ACCOUNT 282							ACCOUNT 283				
LINE NO	YEAR/MONTH	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-99	17,140,742	550,757	-	96,636	17,788,135	(2,198,892)	96,000	-	(9,987)	(2,112,879)
2	Sep-00	17,788,135	(1,055,680)	-	-	16,732,455	(2,112,879)	2,150,465	-	-	37,586
3	Sep-01	16,732,455	108,836	-	-	16,841,291	37,586	403,051	-	-	440,637
4	Oct-01	16,841,291	-	-	-	16,841,291	440,637	-	-	-	440,637
5	Nov-01	16,841,291	(5,800)	-	-	16,835,491	454,637	28,000	-	-	482,637
6	Dec-01	16,835,491	(2,900)	-	(3,402,016) (a)	13,430,575	468,637	14,000	-	-	482,637
7	Jan-02	13,430,575	(2,900)	-	-	13,427,675	482,637	14,000	-	-	496,637
8	Feb-02	13,427,675	(2,900)	-	-	13,424,775	496,637	14,000	-	-	510,637
9	Mar-02	13,424,775	(2,900)	-	-	13,421,875	510,637	14,000	-	-	524,637
10	Apr-02	13,421,875	(2,900)	-	-	13,418,975	524,637	14,000	-	-	538,637
11	May-02	13,418,975	(2,900)	-	-	13,416,075	538,637	14,000	-	-	552,637
12	Jun-02	13,416,075	(2,900)	-	-	13,413,175	552,637	14,000	-	-	566,637
13	Jul-02	13,413,175	(2,900)	-	-	13,410,275	566,637	14,000	-	-	580,637
14	Aug-02	13,410,275	(2,900)	-	-	13,407,375	580,637	14,000	-	-	594,637
15	Sep-02	13,407,375	(590,298)	-	-	12,817,077	594,637	(1,658,379)	-	-	(1,063,742)

(a) Transferred to unregulated appliance business The balances prior to 12/01/01 includes the balances related to appliance business.

CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.
DOCKET NO. 030569-GU
MINIMUM FILING REQUIREMENTS
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CITY GAS COMPANY OF FLORIDA
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CITY GAS COMPANY OF FLORIDA
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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: 09/30/02
 HISTORIC BASE YR - 1 09/30/01
 WITNESS: G L LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC

DOCKET NO.: 030569-GU

NET OPERATING INCOME - HISTORIC BASE YEAR ENDED 09/30/02

LINE NO.	(1) PRIOR YEAR ENDED 9/30/01 TOTAL COMPANY PER BOOKS	(2) CURRENT HISTORIC BASE YEAR ENDED 9/30/02 TOTAL COMPANY PER BOOKS	(3) ADJUSTMENTS	(4) COMPANY ADJUSTED (2) - (3)	(5) REVENUE ADJUSTMENT	(6) JURISDICTIONAL AMOUNT PROPOSED RATES
1	114,768,221	92,624,730	(56,053,879)	36,570,851	n/a	n/a
2	<u>OPERATING EXPENSES</u>					
3	72,712,872	50,729,038	(50,729,038)	-		
4	22,076,121	21,044,400	(1,637,639)	19,406,761		
5	6,600,985	7,158,657	(203,659)	6,954,998		
6	5,606,623	4,815,199	(2,649,146)	2,166,053		
7	<u>INCOME TAXES</u>					
8	95,005	1,808,443	256,012	2,064,455		
9	(14,992)	309,568	43,823	353,391		
10	<u>DEFERRED INCOME TAXES</u>					
11	392,043	(781,004)	-	(781,004)		
12	139,260	(93,917)	-	(93,917)		
13	-	-	-	-		
14	107,607,917	84,990,384	(54,919,647)	30,070,737		
15	7,160,304	7,634,346	(1,134,232)	6,500,114		

FLORIDA PUBLIC SERVICE COMMISSION

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: 09/30/02
WITNESS: G L. LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.
DOCKET NO: 030569-GU

ADJUST NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT	REASON FOR ADJUSTMENT
<u>OPERATING REVENUE</u>						
1	COST OF GAS	(19,751,485)	-	(19,751,485)	n/a	TO REMOVE GAS SALES
2	OFF-SYSTEM SALES	(32,232,944)	-	(32,232,944)	*	TO REMOVE OFF-SYSTEM SALES
3	FRANCHISE/GROSS RECEIPTS REVENUES	(2,517,354)	-	(2,517,354)		TO REMOVE TAX REVENUES
4	ECP REVENUES	(1,552,096)	-	(1,552,096)		TO REMOVE ECP REVENUES
5	TOTAL REVENUE ADJUSTMENTS	(56,053,879)	-	(56,053,879)		
<u>COST OF GAS</u>						
6	COST OF GAS	(19,653,219)	-	(19,653,219)		TO REMOVE GAS COSTS
7	OFF-SYSTEM SALES	(31,075,819)	-	(31,075,819)		TO REMOVE OFF-SYSTEM GAS COSTS
8	TOTAL COST OF GAS ADJUSTMENTS	(50,729,038)	-	(50,729,038)		
<u>OPERATIONS & MAINTENANCE EXPENSE</u>						
9	NON-UTILITY EXPENSE	(42,121)	(42,121)	-		TO REMOVE NON-UTILITY EXPENSE
10	AGA DUES	(1,800)	-	(1,800)		TO REMOVE EXPENSES PREVIOUSLY DISALLOWED
11	MEMBERSHIP DUES	(1,515)	-	(1,515)		TO REMOVE EXPENSES PREVIOUSLY DISALLOWED
12	ECONOMIC DEVELOPMENT EXPENSE	(407)	-	(407)		TO REMOVE EXPENSES PREVIOUSLY DISALLOWED
13	GAIN ON SALE OF MEDLEY PROPERTY	(30,093)	-	(30,093)		TO AMORTIZE GAIN ON SALE OF MEDLEY PROPERTY
14	EMPLOYEE ACTIVITIES	(17,329)	-	(17,329)		TO REMOVE EXPENSES PREVIOUSLY DISALLOWED
15	ECP EXPENSE	(1,544,374)	-	(1,544,374)		TO REMOVE ECP EXPENSE
16						
17						
18						
19	TOTAL O & M ADJUSTMENTS	(1,637,639)	(42,121)	(1,595,518)		
<u>DEPRECIATION EXPENSE</u>						
20						
21						
22	COMMON PLANT	(161,188)	(161,188)	-		TO ALLOCATE DEPRECIATION TO NON-UTILITY
23	NUIHQ COMMON PLANT	(42,471)	(42,471)	-		TO ALLOCATE NUIHQ DEPRECIATION TO NON-UTILITY
24						
25						
26	TOTAL DEPRECIATION EXPENSE ADJUSTMENTS	(203,659)	(203,659)	-		

NOTE: ALL ADJUSTMENTS ARE CONSISTENT WITH THOSE MADE IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY, CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC
 DOCKET NO.: 030569-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: 09/30/02
 WITNESS: G L. LOPEZ

ADJUST NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT	REASON FOR ADJUSTMENT
<u>TAXES OTHER THAN INCOME</u>						
1	REGULATORY ASSESSMENT TAX ON FUEL	(98,266)	-	(98,266)	n/a	TO REMOVE TAX EXPENSE
2	FRANCHISE/GROSS RECEIPTS TAXES	(2,517,354)	-	(2,517,354)		TO REMOVE TAX EXPENSE
3	REGULATORY ASSESSMENT TAX ON ECP	(7,722)	-	(7,722)		TO REMOVE ECP EXPENSE
4	COMMON PLANT	(25,804)	(25,804)	-		TO REMOVE TAX EXPENSE
5	TOTAL TAXES OTHER THAN INCOME ADJ'TS	(2,649,146)	(25,804)	(2,623,342)		
<u>FEDERAL INCOME TAXES</u>						
6	TAXES ON ADJUSTMENTS	(268,095)	87,260	(355,355)		TAX EFFECT OF ADJUSTMENTS ABOVE
7	INTEREST SYNCHRONIZATION	524,107	-	524,107		INTEREST SYNCHRONIZATION
8						
9	TOTAL FEDERAL INCOME TAX ADJUSTMENTS	256,012	87,260	168,752		
<u>STATE INCOME TAXES</u>						
10	TAXES ON ADJUSTMENTS	(45,893)	14,937	(60,830)		TAX EFFECT OF ADJUSTMENTS ABOVE
11	INTEREST SYNCHRONIZATION	89,716	-	89,716		INTEREST SYNCHRONIZATION
12						
13	TOTAL STATE INCOME TAX ADJUSTMENTS	43,823	14,937	28,886		
<u>DEFERRED INCOME TAXES</u>						
14						
15						
<u>INVESTMENT TAX CREDIT</u>						
16						
17						
18	TOTAL ALL ADJUSTMENTS	(1,134,232)	169,397	(1,303,619)		

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO. 030569-GU

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 09/30/02
 WITNESS: G. L. LOPEZ

LINE NO	A/C NO	DESCRIPTION	(1) Oct-01	(2) Nov-01	(3) Dec-01	(4) Jan-02	(5) Feb-02	(6) Mar-02	(7) Apr-02	(8) May-02	(9) Jun-02	(10) Jul-02	(11) Aug-02	(12) Sep-02	TOTAL
1	480.00	RESIDENTIAL	2,246,706	2,589,696	2,789,396	3,729,665	3,159,384	3,043,327	2,493,028	2,176,228	2,160,514	2,247,268	2,327,428	2,131,953	31,094,593
2	481.00	COMMERCIAL & INDUSTRIAL	3,602,022	4,649,449	4,560,690	4,378,207	3,782,736	5,785,340	4,378,262	4,142,513	3,723,684	3,808,010	3,850,889	4,048,468	50,710,270
3	483.00	SALES FOR RESALE	-	-	-	-	-	-	-	-	-	-	-	-	-
4	489.00	TRANSPORTATION	944,722	993,652	1,022,437	1,134,322	1,057,572	1,177,201	1,076,041	957,897	970,817	1,032,125	1,017,318	973,844	12,357,948
5	495.00	PGA TRUEUP/CRA	(485,353)	138,158	170,936	(416,838)	(526,095)	(622,732)	(165,623)	(136,827)	(180,775)	(46,252)	(139,523)	(88,837)	(2,499,761)
6		SUBTOTAL	6,308,097	8,370,955	8,543,459	8,825,356	7,473,597	9,383,136	7,781,708	7,139,811	6,674,240	7,041,151	7,056,112	7,065,428	91,663,050
7	487.00	LATE PAYMENT CHARGES	42,656	36,543	38,839	47,067	38,067	39,999	44,927	(128,374)	29,885	(2,269)	7,555	32,526	227,421
8	488.00	MISC. SERVICE REVENUE	59,395	62,893	57,722	64,554	55,891	53,370	61,151	56,373	90,065	55,255	52,166	65,422	734,257
9	493.00	RENT FROM GAS PROPERTY	-	-	-	-	-	-	-	-	-	-	-	-	-
10		OTHER GAS REVENUES	-	-	-	-	-	-	-	-	-	-	-	-	-
11		TOTAL OTHER OPER. REV	102,051	99,436	96,561	111,621	93,958	93,369	106,078	(72,001)	119,950	52,986	59,721	97,948	961,678
12		TOTAL OPER. REVENUES	6,410,148	8,470,391	8,640,020	8,936,977	7,567,555	9,476,505	7,887,786	7,067,810	6,794,190	7,094,137	7,115,833	7,163,376	92,624,728

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC
DOCKET NO 030569-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 09/30/02
WITNESS G L LOPEZ

COMPUTATION OF UNBILLED REVENUES

LINE NO	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	13 Month Average	
1 (1) CALCULATION OF UNBILLED REVENUES IN RATE BASE															
2	UNBILLED REVENUE (BALANCE SHEET AC 142040)	\$ 678,513	\$ 823,163	\$ 846,788	\$ 908,642	\$ 1,017,836	\$ 1,067,589	\$ 947,784	\$ 848,324	\$ 829,897	\$ 652,836	\$ 667,770	\$ 674,912	\$ 678,513	\$ 818,659
3	MONTHLY UNBILLED REVENUE ACTIVITY	\$ 144,650	\$ 23,625	\$ 61,854	\$ 109,194	\$ 49,753	\$ (119,805)	\$ (99,460)	\$ (18,427)	\$ (177,061)	\$ 14,934	\$ 7,142	\$ 3,601	\$ -	
4	NOTE UNBILLED REVENUE IN BALANCE SHEET = BEGINNING BALANCE + UNBILLED REVENUE ACTIVITY IN ITEM (3) ABOVE														
5 (2) CALCULATION OF UNBILLED REVENUE IN NOI															
6	RS ENERGY CHARGE BUDGETED	\$ 556,965	\$ 599,647	\$ 701,911	\$ 922,777	\$ 1,215,982	\$ 1,218,842	\$ 1,002,170	\$ 809,966	\$ 695,824	\$ 613,569	\$ 601,779	\$ 613,818	\$ 592,789	Total
7	CS ENERGY CHARGE BUDGETED	\$ 498,255	\$ 461,322	\$ 418,120	\$ 351,890	\$ 331,671	\$ 453,193	\$ 370,353	\$ 313,907	\$ 381,982	\$ 233,300	\$ 294,870	\$ 306,637	\$ 339,671	
8	TOTAL BUDGETED ENERGY CHARGE (Line 6 + Line 7)	\$ 1,055,220	\$ 1,060,969	\$ 1,120,031	\$ 1,274,667	\$ 1,547,653	\$ 1,672,035	\$ 1,372,523	\$ 1,123,873	\$ 1,077,806	\$ 846,869	\$ 896,649	\$ 920,455	\$ 932,460	
9	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%	
10	UNBILLED REVENUE BUDGETED (AC 142040)	\$ 316,566	\$ 424,388	\$ 448,012	\$ 509,867	\$ 619,061	\$ 668,814	\$ 549,009	\$ 449,549	\$ 431,122	\$ 254,061	\$ 268,995	\$ 276,137	\$ 279,736	
11	MONTHLY UNBILLED REVENUE ACTIVITY	\$ 144,650	\$ 23,625	\$ 61,854	\$ 109,194	\$ 49,753	\$ (119,805)	\$ (99,460)	\$ (18,427)	\$ (177,062)	\$ 14,934	\$ 7,142	\$ 3,602	\$ -	
12	NOTE UNBILLED REVENUE (Line 10) IS CALCULATED USING THE FY 2002 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: 9/30/02
WITNESS G. L. LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC
DOCKET NO: 030569-GU

LINE NO.	A/C NO.	DESCRIPTION	Oct-01	Nov-01	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	TOTAL
OTHER GAS SUPPLY EXPENSES OPERATION															
1	804/805	NATURAL GAS PURCHASES	3,015,645	4,918,149	4,829,523	4,668,464	3,762,215	5,601,123	4,595,800	4,016,186	3,769,174	3,801,343	3,705,520	4,050,277	50,733,419
2	812	LESS: COMPANY USED GAS	(735)	(743)	(852)	(438)	(465)	(238)	(601)	(112)	(46)	(22)	(71)	(60)	(4,383)
3		COST OF GAS	<u>3,014,910</u>	<u>4,917,406</u>	<u>4,828,671</u>	<u>4,668,026</u>	<u>3,761,750</u>	<u>5,600,885</u>	<u>4,595,199</u>	<u>4,016,074</u>	<u>3,769,128</u>	<u>3,801,321</u>	<u>3,705,449</u>	<u>4,050,217</u>	<u>50,729,036</u>
DISTRIBUTION EXPENSES OPERATION															
4	870	SUPERVISION & ENGINEERING	74,628	68,219	59,102	98,605	57,531	65,031	66,541	80,412	66,939	59,781	91,305	138,778	926,872
5	874	MAINS & SERVICES	148,149	138,305	136,842	142,599	119,563	127,615	146,046	154,702	130,202	143,040	165,849	145,426	1,698,338
6	875	M & R - GENERAL	1,827	1,091	1,901	1,575	485	1,761	1,372	1,942	2,026	1,426	1,568	769	17,743
7	876	M & R - INDUSTRIAL	-	-	-	-	-	-	-	-	-	-	-	-	-
8	877	M & R - CITY GATE	-	-	-	-	-	-	-	-	-	-	-	-	-
9	878	METER & HOUSE REG EXPENSE	89,063	79,941	64,641	70,030	65,472	58,519	43,512	69,356	52,938	32,003	79,569	57,756	762,800
10	879	CUSTOMER INSTALLATIONS	12,299	24,475	6,898	12,486	5,944	9,516	6,732	6,220	7,094	8,359	9,526	8,238	117,767
11	880	OTHER EXPENSE	92,472	104,971	76,772	90,431	76,957	92,869	79,668	89,671	96,276	87,815	114,317	7,032	1,009,251
12	881	RENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
13		TOTAL OPERATION	<u>418,438</u>	<u>417,002</u>	<u>346,156</u>	<u>415,726</u>	<u>325,952</u>	<u>355,311</u>	<u>343,871</u>	<u>402,303</u>	<u>355,475</u>	<u>332,424</u>	<u>462,134</u>	<u>357,999</u>	<u>4,532,791</u>
MAINTENANCE															
14	885	SUPERVISION & ENGINEERING	8,878	9,527	3,893	7,744	3,854	8,867	9,978	5,422	12,929	(2,146)	14,492	5,399	88,837
15	886	STRUCTURES & IMPROVEMENTS	1,174	618	-	4,943	59	1,012	379	47	917	2,350	961	6,800	19,260
16	887	MAINS	55,544	58,946	54,460	75,675	72,672	14,975	42,168	46,141	48,595	35,282	68,356	(6,611)	566,203
17	889	M & R - GENERAL	1,472	(42)	580	(158)	797	(153)	209	131	(11)	183	82	648	3,738
18	890	M & R - INDUSTRIAL	3,809	8,262	12,333	3,059	4,906	5,147	8,237	12,142	4,544	2,624	8,544	6,924	80,531
19	891	M & R - GATE STATION	7,802	2,786	1,436	6,932	1,044	2,111	3,765	4,608	5,717	3,370	2,263	2,463	44,297
20	892	SERVICES	10,774	10,977	12,377	17,675	7,412	10,145	12,164	10,384	12,366	12,918	8,466	6,307	131,965
21	893	METERS & HOUSE REGULATORS	7,263	19,626	8,058	31,602	7,362	14,672	19,809	10,976	16,553	1,003	28,037	11,791	176,752
22	894	OTHER EQUIPMENT	-	1,221	1,394	3,137	559	-	603	386	266	-	783	100	8,449
23		TOTAL MAINTENANCE	<u>96,716</u>	<u>111,921</u>	<u>94,531</u>	<u>150,609</u>	<u>98,665</u>	<u>56,776</u>	<u>97,312</u>	<u>90,237</u>	<u>101,876</u>	<u>55,584</u>	<u>131,984</u>	<u>33,821</u>	<u>1,120,032</u>

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. 9/30/02 WITNESS G. L. LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.
DOCKET NO 030569-GU

LINE NO	A/C NO.	DESCRIPTION	Oct-01	Nov-01	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	TOTAL
<u>CUSTOMER ACCOUNTS EXPENSE</u>															
1	901	SUPERVISION	794	794	824	787	1,088	825	1,470	1,577	1,537	1,479	1,715	1,506	14,396
2	902	METER READING EXPENSE	36,539	45,301	43,059	46,765	32,451	35,629	39,938	39,592	36,260	49,932	51,293	38,783	495,542
3	903	CUSTOMER RECORDS & COLLECTIONS	97,658	115,373	78,581	103,523	102,532	114,501	114,308	106,734	112,908	102,178	94,835	118,288	1,261,419
4	904	UNCOLLECTIBLE ACCOUNTS	-	100,000	40,000	40,000	40,000	190,000	40,000	40,000	240,000	40,000	40,000	390,000	1,200,000
5	905	MISCELLANEOUS	-	-	-	-	-	-	-	-	-	-	-	-	-
6		TOTAL CUSTOMER ACCOUNTS EXPENSE	<u>134,991</u>	<u>261,468</u>	<u>162,464</u>	<u>191,075</u>	<u>176,071</u>	<u>340,955</u>	<u>195,716</u>	<u>187,903</u>	<u>390,705</u>	<u>193,589</u>	<u>187,843</u>	<u>548,577</u>	<u>2,971,357</u>
<u>SALES EXPENSE</u>															
7	909	ENERGY CONSERVATION	132,476	202,968	211,593	179,355	154,581	164,624	(74,689)	(62,694)	121,946	(170,390)	122,278	562,325	1,544,373
8	911	SUPERVISION	(277)	-	2,850	1,226	2,279	523	3,509	55,150	26,850	26,904	25,063	23,895	167,972
9	912	DEMONSTRATING & SELLING	81,950	68,495	67,334	34,456	83,455	53,183	32,716	82,060	65,541	76,699	73,002	96,080	814,971
10	913	ADVERTISING	2,195	-	710	240	-	-	-	-	-	2,466	797	630	7,038
11	916	MISC. SALES EXPENSE	534	1,064	142	479	926	34,342	2,578	58	2,051	197	(1,985)	609	40,995
12		TOTAL SALES EXPENSE	<u>216,878</u>	<u>272,527</u>	<u>282,629</u>	<u>215,756</u>	<u>241,241</u>	<u>252,672</u>	<u>(35,886)</u>	<u>74,574</u>	<u>216,386</u>	<u>(64,124)</u>	<u>219,155</u>	<u>683,539</u>	<u>2,575,349</u>
<u>ADMINISTRATIVE & GENERAL EXPENSE</u>															
13	920	ADMINISTRATIVE & GENERAL SALARIES	8,368	14,873	12,082	14,638	12,244	13,325	17,347	13,719	13,500	13,518	17,440	95,832	246,886
14	921	OFFICE SUPPLIES & EXPENSE	99,443	112,592	169,412	143,808	111,282	99,150	124,620	151,217	130,222	155,266	102,906	519,377	1,919,295
15	923	OUTSIDE SERVICES EMPLOYED (C-31)	571,432	627,283	786,949	578,834	348,647	611,104	702,281	604,008	323,420	668,281	614,204	86,021	6,522,464
16	924	PROPERTY INSURANCE	-	-	-	-	-	-	-	-	-	-	-	-	-
17	925	INJURIES & DAMAGES	-	-	-	-	104,957	1,181	1,181	1,181	(68,475)	1,181	1,181	43,787	86,174
18	926	EMPLOYEE PENSION & BENEFITS	56,768	(25,997)	(2,527)	16,180	(6,655)	153,476	6,235	85,528	12,580	18,909	78,626	474,490	867,613
19	928	REGULATORY COMMISSION EXP (C-13)	7,117	7,117	7,117	7,117	7,117	7,117	7,117	7,117	7,117	7,117	7,117	7,117	85,404
20	929	DUPLICATE CHARGES-CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	-
21	930	MISC. GENERAL EXPENSE	51	430	-	-	-	-	-	930	12	-	864	-	2,287
22	931	RENTS	6,537	12,109	9,323	9,597	9,597	9,597	9,560	9,597	9,597	9,597	9,597	9,597	114,305
23	935	MAINTENANCE OF GENERAL PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-
24	999	VACATION/SICK SUSPENSE	-	-	5,727	(5,588)	-	(139)	-	-	-	85,442	(85,442)	446	446
25		TOTAL A & G EXPENSE	<u>749,716</u>	<u>748,407</u>	<u>988,083</u>	<u>764,586</u>	<u>587,189</u>	<u>894,811</u>	<u>868,341</u>	<u>873,297</u>	<u>427,973</u>	<u>959,311</u>	<u>746,493</u>	<u>1,236,667</u>	<u>9,844,874</u>
26		TOTAL EXPENSE (INCLUDING GAS COST	<u>4,631,649</u>	<u>6,728,731</u>	<u>6,702,534</u>	<u>6,405,778</u>	<u>5,190,868</u>	<u>7,501,410</u>	<u>6,064,553</u>	<u>5,644,388</u>	<u>5,261,545</u>	<u>5,278,105</u>	<u>5,453,058</u>	<u>6,910,820</u>	<u>71,773,439</u>
27		TOTAL EXPENSE (EXCLUDING GAS COS'	<u>1,616,739</u>	<u>1,811,325</u>	<u>1,873,863</u>	<u>1,737,752</u>	<u>1,429,118</u>	<u>1,900,525</u>	<u>1,469,354</u>	<u>1,628,314</u>	<u>1,492,417</u>	<u>1,476,784</u>	<u>1,747,609</u>	<u>2,860,603</u>	<u>21,044,403</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: 09/30/02
WITNESS: R. F. WALL

COMPANY. CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.

DOCKET NO. 030569-GU

LINE NO	DESCRIPTION	ACCOUNT NUMBERS	GROSS AMOUNT	ALLOCATED TO		REGULATED AMOUNT	DESCRIPTION OF ALLOCATION METHODS
				NON-REGULATED PERCENTAGE	AMOUNT		
1	Rents	931	\$ 114,305	16 20%	18,517		
2	Customer Inquiry	903	\$ 15	16 20%	2		
3	Permits	416 1	\$ 250	100 00%	250		
4	Bill Production and Postage	== Per order PSC-01-0316-PAA-GU ==			23,352		
5	Total expense subject to allocation		\$ 114,570	16 20%	\$ 42,121	\$ 72,449	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: 9/30/02
WITNESS: G. L. LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.
DOCKET NO.: 030569-GU

	DESCRIPTION	AMOUNT
1	OPENING BALANCE - ACCOUNT 182.4	(954,326)
2	REVENUES - all programs	\$ (1,724,012)
	<u>EXPENSES</u>	
3	PROGRAM #1	1,199,767
4	PROGRAM #2	32,558
5	PROGRAM #3	252,253
6	PROGRAM #4	0
7	PROGRAM #5	0
8	PROGRAM #6	2,548
9	PROGRAM #7	65,716
10	PROGRAM #8	18,509
11	PROGRAM #9	292,416
12	PROGRAM #10	11,683
13	COMMON COSTS	210,754
14	INTEREST	(12,458)
15	TOTAL ENERGY CONSERVATION EXPENSES	2,073,746
16	CORRECT TRUE-UP ADJUSTMENT	215,136
17	CORRECT INTEREST	(3,230)
18	ENDING BALANCE	<u>\$ (392,686)</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 9/30/02
HISTORIC BASE YR - 1: 9/30/01
WITNESS: G. L. LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.

DOCKET NO: 030569-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-01	53,758	-	(99,219)	8,640	-	(36,821)
2	Nov-01	(36,821)	100,000	(117,831)	24,728	-	(29,924)
3	Dec-01	(29,924)	40,000	(66,858)	114,575	-	57,793
4	Jan-02	57,793	40,000	(87,812)	(82,394)	-	(72,413)
5	Feb-02	(72,413)	40,000	(53,807)	18,261	-	(67,959)
6	Mar-02	(67,959)	190,000	(65,211)	79,159	-	135,989
7	Apr-02	135,989	40,000	(73,126)	(52,918)	-	49,945
8	May-02	49,945	40,000	(304,671)	571,010	-	356,284
9	Jun-02	356,284	240,000	(69,071)	(471,645)	-	55,568
10	Jul-02	55,568	40,000	(73,380)	(61,122)	-	(38,934)
11	Aug-02	(38,934)	40,000	(102,741)	10,503	-	(91,172)
12	Sep-02	(91,172)	390,000	(88,431)	218,541	-	428,938
13	TOTAL		1,200,000	(1,202,158)	377,338		
<u>PRIOR YEAR</u>							
14	Oct-00	256,544	70,000	(614,072)	(287,484)	-	(575,012)
15	Nov-00	(575,012)	70,000	(33,840)	11,801	-	(527,051)
16	Dec-00	(527,051)	70,000	(57,276)	874,825	-	360,498
17	Jan-01	360,498	70,000	(79,049)	(270,451)	-	80,998
18	Feb-01	80,998	70,000	(41,627)	11,127	-	120,498
19	Mar-01	120,498	70,000	(33,599)	9,678	-	166,577
20	Apr-01	166,577	70,000	(67,317)	875	-	170,135
21	May-01	170,135	70,000	(107,659)	1,015	-	133,491
22	Jun-01	133,491	70,000	(81,699)	48,061	-	169,853
23	Jul-01	169,853	70,000	(90,847)	(39,108)	-	109,898
24	Aug-01	109,898	70,000	(164,282)	72,070	-	87,686
25	Sep-01	87,686	70,000	(107,190)	3,262	-	53,758
26	TOTAL		840,000	(1,478,457)	435,671		

** 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: 9/30/00
WITNESS. G. L. LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.

DOCKET NO: 030569-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-99	119,932	33,333	(15,802)	6,057	-	143,520
2	Nov-99	143,520	33,333	(483,203)	34,526	-	(271,824)
3	Dec-99	(271,824)	433,333	(61,309)	(33,960)	-	66,240
4	Jan-00	66,240	33,333	(57,995)	33,942	-	75,520
5	Feb-00	75,520	33,333	(37,291)	28,571	-	100,133
6	Mar-00	100,133	33,333	(83,188)	19,360	-	69,638
7	Apr-00	69,638	33,333	(33,158)	25,168	-	94,981
8	May-00	94,981	33,333	(57,172)	11,383	-	82,525
9	Jun-00	82,525	33,333	(50,534)	11,782	-	77,106
10	Jul-00	77,106	33,333	(60,342)	8,622	-	58,719
11	Aug-00	58,719	33,333	(52,792)	10,576	-	49,836
12	Sep-00	49,836	33,333	(107,915)	281,290	-	256,544
11	TOTAL		799,996	(1,100,701)	437,317		

** 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: 9/30/02
HISTORIC BASE YR - 1: 9/30/01
WITNESS: G. L. LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.
DOCKET NO.: 030569-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-01	37,806				-	37,806
2	Nov-01	37,806				-	37,806
3	Dec-01	37,806				-	37,806
4	Jan-02	37,806				-	37,806
5	Feb-02	37,806				-	37,806
6	Mar-02	37,806				-	37,806
7	Apr-02	37,806				-	37,806
8	May-02	37,806				-	37,806
9	Jun-02	37,806				-	37,806
10	Jul-02	37,806				-	37,806
11	Aug-02	37,806				-	37,806
12	Sep-02	37,806				-	37,806
13	TOTAL		-	-	-		
<u>PRIOR YEAR</u>							
14	Oct-00	(37,806)	-	-	75,612	-	37,806
15	Nov-00	37,806	-	-	-	-	37,806
16	Dec-00	37,806	-	-	-	-	37,806
17	Jan-01	37,806	-	-	-	-	37,806
18	Feb-01	37,806	-	-	-	-	37,806
19	Mar-01	37,806	-	-	-	-	37,806
20	Apr-01	37,806	-	-	-	-	37,806
21	May-01	37,806	-	-	-	-	37,806
22	Jun-01	37,806	-	-	-	-	37,806
23	Jul-01	37,806	-	-	-	-	37,806
24	Aug-01	37,806	-	-	-	-	37,806
25	Sep-01	37,806	-	-	-	-	37,806
26	TOTAL		-	-	75,612		

* 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 9/30/00
WITNESS: G L. LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.

DOCKET NO. 030569-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-99	30,432	1,396	-	68	-	31,896
2	Nov-99	31,896	1,512	(60,486)	46,465	-	19,387
3	Dec-99	19,387	1,409	(9,367)	2,023	-	13,452
4	Jan-00	13,452	1,646	(11,207)	3,620	-	7,511
5	Feb-00	7,511	1,649	(8,732)	4,654	-	5,082
6	Mar-00	5,082	1,562	(9,586)	3,598	-	656
7	Apr-00	656	1,594	(6,695)	2,037	-	(2,408)
8	May-00	(2,408)	1,411	(11,528)	3,099	-	(9,426)
9	Jun-00	(9,426)	1,426	(8,298)	2,674	-	(13,624)
10	Jul-00	(13,624)	1,500	(11,779)	2,245	-	(21,658)
11	Aug-00	(21,658)	1,366	(11,783)	1,384	-	(30,691)
12	Sep-00	(30,691)	1,486	(9,962)	1,361	-	(37,806)
13	TOTAL		<u>17,957</u>	<u>(159,423)</u>	<u>73,228</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 YEAR DATA. 9/30/02
HISTORIC BASE YR - 1 9/30/01
WITNESS: G. L. LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.

DOCKET NO : 030569-GU

LINE NO.	YEAR	BEGINNING BALANCE	PROVISION ACCRUAL	BAD DEBT WRITE OFFS	RECOVERIES & ADJUSTMENTS	COVERED BY CUSTOMER DEPOSIT**	ENDING BALANCE
<u>BASE YEAR</u>							
1	Oct-01	(2,133)	-	-	-	-	(2,133)
2	Nov-01	(2,133)	-	-	-	-	(2,133)
3	Dec-01	(2,133)	-	-	2,900	-	767
4	Jan-02	767	-	-	-	-	767
5	Feb-02	767	-	-	-	-	767
6	Mar-02	767	-	-	-	-	767
7	Apr-02	767	-	-	-	-	767
8	May-02	767	-	-	-	-	767
9	Jun-02	767	-	-	-	-	767
10	Jul-02	767	-	-	-	-	767
11	Aug-02	767	-	-	-	-	767
12	Sep-02	767	-	-	-	-	767
13	TOTAL				2,900		
<u>PRIOR YEAR</u>							
14	Oct-00	(34)	-	-	34	-	-
15	Nov-00	-	-	-	-	-	-
16	Dec-00	-	-	-	-	-	-
17	Jan-01	-	-	-	-	-	-
18	Feb-01	-	-	-	-	-	-
19	Mar-01	-	-	-	-	-	-
20	Apr-01	-	-	-	-	-	-
21	May-01	-	-	-	-	-	-
22	Jun-01	-	-	(2,133)	-	-	(2,133)
23	Jul-01	(2,133)	-	-	-	-	(2,133)
24	Aug-01	(2,133)	-	-	-	-	(2,133)
25	Sep-01	(2,133)	-	-	-	-	(2,133)
26	TOTAL			(2,133)	34		

** 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 9/30/00
WITNESS: G. L. LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC
DOCKET NO: 030569-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-99	(34)	-	-	-	-	(34)
2	Nov-99	(34)	-	-	-	-	(34)
3	Dec-99	(34)	-	-	-	-	(34)
4	Jan-00	(34)	-	-	-	-	(34)
5	Feb-00	(34)	-	-	-	-	(34)
6	Mar-00	(34)	-	-	-	-	(34)
7	Apr-00	(34)	-	-	-	-	(34)
8	May-00	(34)	-	-	-	-	(34)
9	Jun-00	(34)	-	-	-	-	(34)
10	Jul-00	(34)	-	-	-	-	(34)
11	Aug-00	(34)	-	-	-	-	(34)
12	Sep-00	(34)	-	-	-	-	(34)
13	TOTAL		-	-	-	-	-

** 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: 09/30/01
 WITNESS: G. L. LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.: 030569-GU

ADVERTISING EXPENSES FOR THE YEAR PRIOR TO THE HISTORIC BASE YEAR 09/30/01

	<u>ACCOUNT NO.</u>	<u>ACCOUNT TITLE</u>	<u>TOTAL ADVERTISING</u>	<u>JURISDICTIONAL AMOUNT</u>
		<u>CONSERVATION ADVERTISING</u>		
1	9090	Energy Conservation Program	\$ 98,755	\$ -
2		TOTAL CONSERVATION ADVERTISING	<u>98,755</u>	<u>-</u>
		<u>GENERAL ADVERTISING</u>		
3	9120	Demonstrating/Selling Expense	<u>36,600</u>	36,600
4		TOTAL GENERAL ADVERTISING	<u>36,600</u>	<u>36,600</u>
5		TOTAL ADVERTISING EXPENSE	<u>\$ 135,355</u>	<u>\$ 36,600</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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 YEAR DATA: 09/30/02
WITNESS: G. L. LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.

DOCKET NO.: 030569-GU

ADVERTISING EXPENSES FOR THE HISTORIC BASE YEAR ENDED 09/30/02

	<u>ACCOUNT NO.</u>	<u>ACCOUNT TITLE</u>	<u>TOTAL ADVERTISING</u>	<u>JURISDICTIONAL AMOUNT</u>
		<u>CONSERVATION ADVERTISING</u>		
1	9090	Energy Conservation Program	\$ 238,302	\$ -
2		TOTAL CONSERVATION ADVERTISING	<u>238,302</u>	<u>-</u>
		<u>GENERAL ADVERTISING</u>		
3	9120	Demonstrating/Selling Expense	12,895	12,895
4	9130	Selling Expense	<u>7,037</u>	<u>7,037</u>
5		TOTAL GENERAL ADVERTISING	<u>19,932</u>	<u>19,932</u>
6		TOTAL ADVERTISING EXPENSE	<u>\$ 258,234</u>	<u>\$ 19,932</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: 9/30/02
WITNESS: G. L. LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.

DOCKET NO. 030569-GU

<u>DESCRIPTION</u>	<u>TOTAL</u>	<u>AMOUNT ALLOCATED TO NON-REGULATED</u>	<u>AMOUNT REGULATED</u>
WUESTOFF HOSPITAL	\$250		\$250

ALL OTHER CIVIC AND CHARITABLE CONTRIBUTIONS INCLUDED IN NET OPERATING INCOME FOR THE HISTORIC BASE YEAR WERE RECORDED BELOW THE LINE IN ACCOUNT 426, AND AS SUCH ARE NOT LISTED HEREIN.

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: 9/30/02
WITNESS: G. L. LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.
DOCKET NO.: 030569-GU

LINE NO.	INDUSTRY ASSOCIATION DUES FOR THE 12 MONTHS ENDED 9/30/02 ORGANIZATION	AMOUNT
	INDUSTRY ASSOCIATION DUES:	
1	American Association of Plant Engineers	205
2	American Gas Association	36,000
3	American Gas Cooling Association	2,000
4	American Marketing Association	200
5	Associated Gas Distributors of Florida	17,500
6	Brevard Manufacturing & Technology Association	300
7	Florida Institute of Certified Public Accountants	230
8	Florida Natural Gas Association	30,000
9	Southern Gas Association	14,500
10	Dues under \$200 - (5 items)	567
11	SUBTOTAL	<u>\$101,502</u>
	ECONOMIC DEVELOPMENT COSTS:	
12	Cocoa Beach Chamber of Commerce	516
13	Greater Miami Chamber of Commerce	2,750
14	Greater Palm Bay Chamber of Commerce	504
15	Hialeah/Miami Springs NW Dade Area Chamber of Commerce	1,000
16	Leadership Brevard	1,700
17	Melbourne Palm Bay Area Chamber of Commerce	379
18	Miami Dade League of Cities	795
19	Saint Lucie Chamber of Commerce	295
20	Space Coast Clean Cities Association	200
21	SUBTOTAL	<u>8,139</u>
22	GRAND TOTAL	<u>\$ 109,641</u>
23	ECONOMIC DEVELOPMENT EXPENSES:	
24	THE CRITERIA FOR RECOVERY OF SUCH EXPENSES WERE APPLIED	
25	TO DETERMINE WHETHER THE COMPANY'S LEVEL OF EXPENDITURE	
26	IS REASONABLE. PURSUANT TO RULE 25-7.042, F.A.C., CITY GAS WOULD BE	TOTAL GROSS OPERATING REVENUES: (C-3) 92,624,728
27	ALLOWED 95% OF THE EXPENSES INCURRED OR \$ 7,732.05	LIMIT 0.15%
28	THIS AMOUNT IS WELL WITHIN THE RECOVERY LIMITATIONS STATED IN THE RULE,	<u>138,937</u>
29	OF THE LESSER OF 0.15% OF GROSS ANNUAL REVENUES OR \$3 MILLION.	

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: 09/30/02
WITNESS: G. L. LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.

DOCKET NO.: 030569-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
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO : 030569-GU

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: 9/30/02
 PROJECTED TEST YEAR: 9/30/04
 WITNESS: G. L. LOPEZ

COMPARISON OF CURRENT RATE CASE EXPENSES WITH PRIOR CASE

Line No.	Description	Prior Case 2000	Projected for Current Case 2003 *	Percent Change (Total)	Percent Change (Annual)	Reason for Change (if 10% or Greater)
1	OUTSIDE CONSULTANTS MORIN (COST OF CAPITAL)	\$ 31,370	\$ 40,000	27.5%	6.9%	INCREASE IN FEE FOR PROFESSIONAL SERVICE
2	OUTSIDE CONSULTANTS HOUSEHOLDER (COST OF SERVICE)	-	\$ 38,500	100.0%	33.3%	PERFORMED INTERNALLY IN PRIOR CASE
3	OUTSIDE CONSULTANTS CHERRY ROAD (DEPRECIATION STUDY)		\$ 11,500	100.0%	33.3%	NOT PERFORMED IN PRIOR RATE CASE
4	OUTSIDE CONSULTANTS TEMPORARY SERVICES	22,214	40,000	80.1%	26.7%	USED TO SUPPLEMENT INTERNAL LABOR
5	LEGAL SERVICES	78,991	145,000	83.6%	27.9%	SOME LEGAL WORK WAS PERFORMED IN-HOUSE IN PRIOR CASE
6	TRAVEL EXPENSE	35,775	50,000	39.8%	13.3%	MORE OUT OF TOWN CONSULTANTS AND NJ EMPLOYEES ON 2003 CASE
7	PAYROLL & OVERHEADS	126,310	50,000	-60.4%	-20.1%	INCREASED USE OF TEMPORARY SERVICES TO PREPARE MFR SCHEDULES
8	OTHER EXPENSE	47,877	50,000	4.4%	1.5%	PRINTING, POSTAGE, ADVERTISING, ETC
9	TOTAL	\$ 342,537	\$ 425,000	24.1%	8.0%	
10	AMOUNT INCURRED IN EXCESS OF PRIOR RATE CASE ALLOWED	(2,632)				
11	AMOUNT RECOVERABLE UNDER DOCKET 000768-GU	\$ 339,905				

* THESE EXPENSES WOULD ALL BE HIGHER IN THE EVENT A HEARING IS REQUIRED.

SCHEDULE OF RATE CASE AMORTIZATION IN THE HISTORIC BASE YEAR

Line No.	Description	Total Expenses	Rate Order Date	Amortization Period	Authorized Amortization Amount 2001	Unamortized Authorized Balance @ 9/30/02
12	PRIOR CASE: DOCKET NO. 000768-GU	342,537	2/5/2001	4 YEARS	339,905	207,311
13	CURRENT CASE: DOCKET NO. 030569-GU	425,000			-	-
14	TOTAL	\$ 767,537			\$ 339,905	\$ 207,311

	Docket No 000768-GU	Docket No 030569-GU
RATE CASE EXPENSE INCURRED (ANTICIPATED) AS A PERCENTAGE OF RATE BASE	0.37%	0.34%
RATE CASE EXPENSE INCURRED (ANTICIPATED) AS A PERCENTAGE OF REVENUE (Margin)	1.14%	0.94%
RATE CASE EXPENSE INCURRED (ANTICIPATED) PER CUSTOMER	\$ 3.39	\$ 4.17

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY. CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.

DOCKET NO.: 030569-GU

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: 09/30/02
WITNESS: G. L. LOPEZ

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	\$0	\$0
2	930.2	Industry Association Dues	0	0
3	930.2	Other (6 Items)	2,287	2,287
4		TOTAL	\$2,287	\$2,287

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: 09/30/02
WITNESS: G. L. LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC

DOCKET NO: 030589-GU

LINE NO	ACCOUNT NO	TITLE	(1) DESCRIPTION	(2) DATE INCURRED	(3) DEBIT	(4) CREDIT
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NONE

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.

EXPLANATION: PROVIDE A SCHEDULE OF GAINS AND LOSSES ON DISPOSITION OF
 PROPERTY PREVIOUSLY USED IN PROVIDING GAS SERVICE FOR THE HISTORIC
 BASE YEAR AND PRIOR YEARS. LIST AMOUNTS ALLOWED IN PRIOR RATE CASES, AND
 THE HISTORIC YEAR OF SUCH PRIOR CASES.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 9/30/02
 HISTORIC BASE YR - 1: 9/30/01
 HISTORIC BASE YR - 2: 9/30/00
 WITNESS: G. L. LOPEZ

DOCKET NO.: 030569-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										

FLORIDA PUBLIC SERVICE COMMISSION

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 9/30/02
WITNESS: G L LOPEZ

COMPANY CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC
DOCKET NO 030589-GU

LINE NO	A/C NO	DESCRIPTION	% RATE	Oct-01	Nov-01	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	TOTAL DEPRECIATION
1	301	ORGANIZATION	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
2	302	FRANCHISES & CONSENTS	VARIOUS	187	205	222	222	222	222	222	222	222	222	222	222	2,615
3	303	MISC INTANGIBLE PLANT	VARIOUS	85	86	86	87	87	87	87	87	84	87	87	87	1,033
4	367	TRANSMISSION MAINS	2.80%	-	-	-	-	-	-	-	40,764	40,781	40,813	40,829	40,830	204,017
5	369	MEASURING/REGULATING EQUIP	3.50%	-	-	-	-	-	-	-	61	161	261	261	261	1,007
6	371	OTHER EQUIPMENT	3.30%	-	-	-	-	-	-	-	-	4	8	8	8	27
6	375	STRUCTURES & IMPROVEMENTS	2.60%	1,278	1,285	1,292	1,293	1,293	1,293	1,293	1,293	1,293	1,293	1,293	1,293	15,494
7	376	MAINS	VARIOUS	230,027	262,559	264,110	263,867	269,612	270,858	265,135	243,616	236,182	236,627	237,090	237,533	3,017,217
8	379	M & R STATION EQUIP-GATE STATIONS	3.50%	13,961	14,027	14,101	14,138	14,155	14,159	14,146	14,044	14,087	14,087	14,087	14,087	169,079
9	380	SERVICES	VARIOUS	158,234	158,816	159,221	159,610	160,161	160,489	160,585	160,463	161,242	161,845	162,268	162,570	1,925,505
10	381	METERS	4.10%	26,142	26,855	26,942	26,983	27,301	27,565	27,465	27,497	27,500	27,883	27,535	41,521	341,189
11	382	METER INSTALLATIONS	3.10%	7,088	7,097	7,105	7,143	7,178	7,193	7,197	7,204	7,211	7,275	7,256	7,074	86,020
12	383	HOUSE REGULATORS	4.00%	6,628	6,711	6,717	6,725	6,735	6,707	6,731	6,760	6,711	6,761	6,794	6,783	80,763
13	384	HOUSE REGULATORS-INSTALLATION	3.20%	3,140	3,120	3,128	3,152	3,181	3,189	3,192	3,197	3,197	3,222	3,237	1,221	36,176
14	385	INDUSTRIAL M&R STATION EQUIP	3.30%	7,455	7,458	7,458	7,483	7,505	7,505	7,505	7,505	7,505	7,505	7,505	7,505	89,897
15	386	OTHER PROP ON CUSTOMER PREMISES	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
16	387	OTHER EQUIPMENT	3.30%	418	418	418	418	418	418	418	418	418	416	413	413	5,004
17	390	STRUCTURES & IMPROVEMENTS	2.50%	4,495	4,756	5,011	5,006	5,004	5,001	5,002	5,001	5,001	5,001	5,010	5,019	59,307
18	391	OFFICE FURNITURE & EQUIPMENT	VARIOUS	28,594	22,916	23,018	22,320	22,325	22,324	22,325	22,324	22,325	22,324	22,325	22,331	275,452
19	392	TRANSPORTATION EQUIPMENT	8.30%	1,810	1,902	1,995	1,995	1,995	1,994	1,995	1,995	1,995	1,995	2,019	2,033	23,723
20	393	STORES EQUIPMENT	4.00%	43	48	48	48	48	48	48	48	48	48	48	48	570
21	394	TOOLS, SHOP, GARAGE EQUIPMENT	6.80%	3,897	4,409	4,475	4,051	4,051	4,051	4,051	4,051	4,052	4,051	4,068	4,085	49,292
22	395	LABORATORY EQUIPMENT	9.50%	182	182	182	182	182	182	182	182	182	182	182	182	2,186
23	397	COMMUNICATION EQUIPMENT	8.30%	8,682	8,933	8,864	8,842	8,842	8,842	8,841	8,841	8,841	8,841	8,898	8,955	106,222
24	398	MISCELLANEOUS EQUIPMENT	6.50%	547	789	857	688	688	688	689	688	691	688	688	688	8,390
25		DEPRECIATION RESERVE DEFICIENCY		-	-	-	-	-	-	-	-	-	-	-	-	-
26		SUBTOTAL		502,893	532,570	535,250	534,254	540,983	542,815	537,110	556,263	549,733	551,438	552,125	564,751	6,500,185
27		OTHER DEPRECIATION		70,806	3,438	37,122	57,129	57,129	(23,873)	57,129	57,129	57,129	57,129	97,143	(7,226)	520,184
28		OTHER AMORTIZATION EXPENSE		11,385	11,385	11,385	15,633	11,063	11,063	11,063	11,063	11,062	11,062	11,062	11,062	138,288
29		TOTAL AMORTIZATION & DEPRECIATION EXPENSE		585,084	547,393	583,757	607,016	609,175	530,005	605,302	624,455	617,924	619,629	660,330	568,587	7,158,857
30																
31		TOTAL EXPENSE PER INCOME STATEMENT		585,083	547,392	583,757	607,016	609,175	530,006	605,301	624,454	617,925	619,629	660,331	568,588	7,158,857

NOTE DEPRECIATION RATES APPROVED PER ORDER NO PSC-99-2505-PA-A-GU DOCKET NO 990229-GU

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC
 DOCKET NO : 030569-GU

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: 9/30/02
 WITNESS: G. L. LOPEZ

LINE NO	ACCT SUB-ACCT NO	PLANT ACCOUNT TITLE	Oct-01	Nov-01	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sept-02	TOTAL AMORT/RECOVERY EXPENSE
1		AMOR ACQ ADJ - WESTERN ENERGY	101	101	101	101	101	101	101	101	101	101	101	101	\$1,216
2		AMOR ACQ ADJ - CONSOL GAS	459	459	459	459	459	459	459	459	459	459	459	459	\$5,502
3		AMORT ACQ ADJ FPUA CASE 96	(102)	(102)	(102)	(102)	(102)	(102)	(102)	(102)	(102)	(102)	(102)	(102)	(\$1,226)
4		AMOR OF ACQ ADJ-MILLER	2,007	2,007	2,007	2,007	2,007	2,007	2,007	2,007	2,007	2,007	2,007	2,007	\$24,080
5		AMOR AQU ADJ-HMSTD LATERAL	(614)	(614)	(614)	(614)	(614)	(614)	(614)	(614)	(614)	(614)	(614)	(614)	(\$7,368)
6		AMORT ACQ ADJ -VERO LATERAL	1,538	1,538	1,538	1,538	1,538	1,538	1,538	1,538	1,538	1,538	1,538	1,538	\$18,452
			<u>506</u>	<u>506</u>	<u>506</u>	<u>506</u>	<u>506</u>	<u>506</u>	<u>506</u>	<u>506</u>	<u>506</u>	<u>506</u>	<u>506</u>	<u>506</u>	<u>\$6,067</u>
7	406	AMORTIZATION OF PLANT ACQ ADJ'S	\$ 3,894	\$ 3,894	\$ 3,894	\$ 3,894	\$ 3,894	\$ 3,894	\$ 3,894	\$ 3,894	\$ 3,894	\$ 3,894	\$ 3,894	\$ 3,894	\$46,723
8															
9		TOTAL AMOUNT OF AMORTIZATION/RECOVERY THROUGH 9/30/02													\$143,228
10		EFFECTIVE DATE													Various
11		AMORTIZATION/RECOVERY PERIOD.													30 years
11		REASON:													Recovery of Investment in excess of original cost
12	407.2	AMORTIZATION OF CONVERSION EXPENSES	\$ 7,491	\$ 7,491	\$ 7,491	\$ 11,739	\$ 7,169	\$ 7,169	\$ 7,169	\$ 7,169	\$ 7,169	\$ 7,169	\$ 7,169	\$ 7,169	\$91,554
13															
14		TOTAL AMOUNT OF AMORTIZATION/RECOVERY THROUGH 9/30/02													\$1,461,447
15		EFFECTIVE DATE.													Various
16		AMORTIZATION/RECOVERY PERIOD													10 years
16		REASON.													Recovery of costs to convert customer burners to natural gas
17	TOTAL		<u>\$11,385</u>	<u>\$11,385</u>	<u>\$11,385</u>	<u>\$15,633</u>	<u>\$11,063</u>	<u>\$11,063</u>	<u>\$11,063</u>	<u>\$11,063</u>	<u>\$11,063</u>	<u>\$11,063</u>	<u>\$11,063</u>	<u>\$11,063</u>	<u>\$138,287</u>

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.: 030569-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 09/30/02
 WITNESS R. F. WALL

LINE NO.	A/C NO	DESCRIPTION	Oct-01	Nov-01	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	12 MONTH TOTAL
1	301	ORGANIZATION	-	-	-	-	-	-	-	-	-	-	-	-	-
2	302	FRANCHISES & CONSENTS	187	205	222	222	222	222	222	222	222	222	222	222	2,616
3	303	MISC. INTANGIBLE PLANT	85	85	86	87	87	87	87	87	87	87	87	87	1,034
4	375	STRUCTURES & IMPROVEMENTS	1,278	1,285	1,292	1,292	1,293	1,293	1,293	1,293	1,293	1,293	1,293	1,293	15,493
5	387	OTHER EQUIPMENT	418	418	418	418	418	418	418	418	418	416	414	414	5,005
6	390	STRUCTURES & IMPROVEMENTS	4,495	4,756	5,011	5,006	5,004	5,001	5,002	5,002	5,002	5,002	5,010	5,019	59,310
7	391	OFFICE FURNITURE & EQUIPMENT	28,594	22,916	23,018	22,320	22,325	22,324	22,324	22,324	22,325	22,325	22,325	22,331	275,451
8	392	TRANSPORTATION EQUIPMENT	1,810	1,903	1,995	1,995	1,995	1,994	1,995	1,994	1,994	1,993	2,019	2,034	23,720
9	393	STORES EQUIPMENT	43	48	48	48	48	48	48	48	48	48	48	48	570
10	394	TOOL, SHOP, & GARAGE EQUIP	3,897	4,409	4,475	4,051	4,051	4,051	4,051	4,051	4,052	4,052	4,068	4,085	49,292
11	395	LABORATORY EQUIPMENT	182	182	182	182	182	182	182	182	182	182	182	182	2,187
12	397	COMMUNICATIONS EQUIPMENT	8,682	8,933	8,664	8,842	8,842	8,842	8,842	8,842	8,841	8,841	8,898	8,955	106,224
13	398	MISCELLANEOUS EQUIPMENT	547	789	857	688	688	688	688	688	688	688	688	688	8,387
14		TOTAL	50,218	45,929	46,469	45,151	45,155	45,150	45,153	45,152	45,153	45,150	45,253	45,357	549,288

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	2,616	0.00%	-	n/a
3	303	MISC. INTANGIBLE PLANT	1,034	38.41%	397	three factor
4	375	STRUCTURES & IMPROVEMENTS	15,493	20.12%	3,117	square footage and use
5	387	OTHER EQUIPMENT	5,005	0.00%	-	regulated
6	390	STRUCTURES & IMPROVEMENTS	59,310	36.69%	21,762	square footage and use
7	391	OFFICE FURNITURE & EQUIPMENT	275,451	38.00%	104,671	weighted average of buildings
8	392	TRANSPORTATION EQUIPMENT	23,720	16.60%	3,938	three factor
9	393	STORES EQUIPMENT	570	16.60%	95	three factor
10	394	TOOL, SHOP, & GARAGE EQUIP	49,292	16.60%	8,182	three factor
11	395	LABORATORY EQUIPMENT	2,187	0.00%	-	regulated
12	397	COMMUNICATIONS EQUIPMENT	106,224	16.60%	17,633	three factor
13	398	MISCELLANEOUS EQUIPMENT	8,387	16.60%	1,392	three factor
14		TOTAL	549,288		161,188	

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 09/30/2002
WITNESS. G. L. LOPEZ

COMPANY. CITY GAS OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.
DOCKET NO 030569-GU

LINE NUMBER	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENT	UTILITY ADJUSTED
1	Current Income Tax - Federal	C-21	1,808,443	-	1,808,443
2	Current Income Tax - State	C-21	309,568	-	309,568
3	Deferred Income Tax - Federal	C-24	(781,004)	-	(781,004)
4	Deferred Income Tax - State	C-24	<u>(93,917)</u>	-	<u>(93,917)</u>
5	Total Income Tax Expense (Credit)		<u>1,243,090</u>	-	<u>1,243,090</u>

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. 09/30/2002 WITNESS: G. L. LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC
DOCKET NO. 030569-GU

LINE NUMBER	DESCRIPTION	AMOUNT	*DETAIL OF ADJUSTMENTS TO PRETAX INCOME		
			LINE 5		AMOUNT
1	NET UTILITY OPERATING INCOME (FROM C-1)	7,634,346	1) TAX DEPR / AMORTIZATION OVER BOOK	(C-24)	(804,742)
2	ADD INCOME TAX ACCOUNTS (FROM C-20)	1,243,090	2) OTHER TIMING DIFFERENCES	(C-24)	2,862,506
3	LESS INTEREST CHARGES (FROM C-22)	5,307,236	3) PERMANENT DIFFERENCES	(C-23)	554
4	PRETAX INCOME PER BOOKS	3,570,200	TOTAL ADJUSTMENTS		* 2,058,318
5	ADJUSTMENTS TO PRETAX INCOME (PROVIDE DETAIL)*	2,058,318			
6	TAXABLE INCOME (CURRENT)	5,628,518			
7	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)	-			
8	STATE TAXABLE INCOME	5,628,518			
9	STATE INCOME TAX RATE	5.50%			
10	CURRENT STATE INCOME TAX PROVISION (LINE 8 x LINE 9)	309,568			
11	FEDERAL TAXABLE INCOME (LINE 8 - LINE 10)	5,318,950			
12	FEDERAL INCOME TAX RATE	34.00%			
13	CURRENT FEDERAL INCOME TAX PROVISION (LINE 11 x LINE 12)	1,808,443			
14	LESS ITC REALIZED	-			
15	FEDERAL INCOME TAX - CURRENT	1,808,443			
16	SUMMARY: STATE TAX - CURRENT	309,568			
17	FEDERAL TAX - CURRENT	1,808,443			
18	TOTAL CURRENT INCOME TAX EXPENSE <CREDIT> PER BOOKS	2,118,011			

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.: 030569-GU

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: 09/30/02
 WITNESS: G. L. LOPEZ

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	4,414,317	-	4,414,317
2	OTHER INTEREST EXPENSE	547,320	-	547,320
3	CUSTOMER DEPOSITS	345,599	-	345,599
4	TOTAL USED FOR TAX CALCULATION (TO C-21)	5,307,236	-	5,307,236

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

FLORIDA PUBLIC SERVICE COMMISSION

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: 09/30/2002
WITNESS G. L. LOPEZ

COMPANY CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC

DOCKET NO: 030569-GU

<u>LINE NO</u>	<u>Description</u>	
1	Meals & Entertainment in excess of 50% limitation	<u>554</u>
2	TOTAL	<u>554</u>

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC
 DOCKET NO: 030569-GU

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. 09/30/2002
 WITNESS G. L. LOPEZ

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	8,220,033		
2	BOOK DEPRECIATION AND AMORTIZATION	<u>7,415,291</u>		
3	DIFFERENCE		804,742	804,742
	OTHER TIMING DIFFERENCES (ITEMIZE)			
4	Unrecovered Gas Costs	(2,030,748)	-	-
5	Plant Acquisition Adjustment Amortization	(46,723)	-	-
6	CIAC Taxable Receipts	(500,000)	-	-
7	Bad Debt Analysis	(378,080)	-	-
8	Rate Case	(85,404)	-	-
9	Debt Retirement Costs	(24,884)	-	-
10	Injures And Damages Analysis	(17,000)	-	-
11	Amortization Of Pension Credit	56,692		
12	Cost Of Removal	<u>163,641</u>		
		<u>(2,862,506)</u>	-	<u>(2,862,506)</u>
14	Total Timing Differences	(2,057,764)	-	(2,057,764)
15	State Tax Rate	5 50%		-
16	State Deferred Taxes (Line 14 x 15)	<u>(113,177)</u>	-	<u>(113,177)</u>
17	Timing Differences for Federal Taxes (Line 14 - Line 16)	(1,944,587)	-	(1,944,587)
18	Federal Tax Rate	34 00%		
19	Federal Deferred Taxes (Line 17 x Line 18)	(661,160)		(661,160)
20	Add State Deferred Taxes (Line 16)	<u>(113,177)</u>	-	<u>(113,177)</u>
21	Sub-Total Deferred Tax Expense	<u>(774,337)</u>	-	<u>(774,337)</u>
22	Prior Year State DIT Amortization	19,260	-	19,260
23	Prior Year Federal DIT Amortization	<u>(119,844)</u>	-	<u>(119,844)</u>
24	Total Prior Year DIT Amortization	<u>(100,584)</u>	-	<u>(100,584)</u>
25	Total State Deferred Income Tax Expense (Lines 16+22)	(93,917)	-	(93,917)
26	Total Federal Deferred Income Tax Expense (Lines 19 +23)	<u>(781,004)</u>	-	<u>(781,004)</u>
27	Total Deferred Income Tax Expense	<u>(874,921)</u>	-	<u>(874,921)</u>

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

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.
DOCKET NO.: 030569-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. 09/30/2002
WITNESS: G. L. LOPEZ

DESCRIPTION

STATE TAX ADJUSTMENT

NA - NONE

FEDERAL TAX ADJUSTMENT (UNPROTECTED)

NA - NONE

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.

DOCKET NO.: 030569-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: 9/30/02
WITNESS: G. L. LOPEZ

Since City Gas is A DIVISION OF NUI UTILITIES, INC., and is using the consolidated capital structure, this schedule is not applicable.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.
DOCKET NO.: 030569-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: 09/30/2002
WITNESS: G. L. LOPEZ

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:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE ANSWERS TO THE FOLLOWING QUESTIONS

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/02
WITNESS G. L. LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC
DOCKET NO.: 030569-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? 1999 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: 1998 \$1,503,176, 1999 \$45,826, 2000 (\$893,311), 2001 (\$167,275), 2002 \$1,898,679
- 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? 1998: \$1,789,499, 1999 \$1,644,180; 2000 \$2,363,973, 2001 \$54,367, 2002 \$123,078
- 9 COMPLETE THE FOLLOWING CHART FOR THE LAST 5 YEARS WITH RESPECT TO TAXABLE INCOME

INCOME (LOSS) (000'S)

	BOOK BASIS					TAX BASIS				
	09/30/98	09/30/99	9/30/2000 *	9/30/2001 *	09/30/02	09/30/98	09/30/99	09/30/00	09/30/01	09/30/02
	10 PARENT ONLY	(1,751)	(1,697)	(4,948)	(1,542)	(1,553)	(4,740)	(4,872)	(1,965)	(2,634)
11 APPLICANT ONLY	1,484	2,183	518	785	2,381	4,495	773	(2,111)	897	1,038
12 TOTAL GROUP	18,957	37,315	31,267	24,839	(24,894)	18,537	22,944	25,260	(36,792)	(12,296)
13 TOTAL GROUP EXCLUDING PARENT AND APPLICANT	19,224	36,829	35,697	25,596	(25,722)	18,782	27,043	29,336	(35,055)	(6,027)

* Restated for PwC audit adjustments

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.

DOCKET NO 030569-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: 09/30/2002
WITNESS G. L. LOPEZ

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 UTILITIES, INC.
 DOCKET NO.: 030569-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 09/30/01
 WITNESS: G. L. LOPEZ

OTHER TAXES FOR THE PRIOR YEAR ENDED 09/30/01

LINE NO.	TYPE OF TAX	(1) EFFECTIVE RATE	(2) TAX BASIS (\$)	(3) TOTAL AMOUNT (1 X 2)	(4) JURISDICTIONAL FACTOR	(5) AMOUNT CHARGED TO OPERATING EXPENSES
1	FEDERAL UNEMPLOYMENT	0.80%	1,697,500	13,580	1.0	13,580
2	STATE UNEMPLOYMENT	0.33%	1,697,500	5,554	1.0	5,554
3	FICA	6.20%	7,597,804	471,064	1.0	471,064
4	FICA	1.45%	7,597,804	110,168	1.0	110,168
5	UTILITY ASSESSMENT FEE	0.5000%	73,746,200	368,731	1.0	368,731
6	PROPERTY	1.8364%	73,385,236	1,347,613	1.0	1,347,613
7	GROSS RECEIPTS	2.50%	62,866,000	1,571,651	1.0	1,571,651
8	FRANCHISE FEE	6.237%	27,053,330	1,687,412	1.0	1,687,412
10	SALES TAX DISCOUNT	N/A		(1,080)	1.0	(1,080)
11	USE TAX	6.50%	491,231	31,930	1.0	31,930
TOTAL						\$ 5,606,623

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC
 DOCKET NO : 030569-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. 09/30/02
 WITNESS: G. L. LOPEZ

OTHER TAXES FOR THE HISTORIC BASE YEAR ENDED 09/30/02

LINE NO.	TYPE OF TAX	(1) EFFECTIVE RATE	(2) TAX BASIS (\$)	(3) TOTAL AMOUNT (1 X 2)	(4) JURISDICTIONAL FACTOR	(5) AMOUNT CHARGED TO OPERATING EXPENSES
1	PAYROLL TAXES**	8.00%	4,696,100	375,688	1 0	375,688
2	UTILITY ASSESSMENT FEE	0.5000%	67,492,400	337,462	1 0	337,462
3	PROPERTY	2.0738%	70,379,227	1,459,524	1 0	1,459,524
4	GROSS RECEIPTS	2.50%	47,545,440	1,188,636	1 0	1,188,636
5	FRANCHISE FEE	6.545%	21,025,083	1,376,096	1 0	1,376,096
6	SALES TAX	6.50%	533,877	34,702	1.0	34,702
7	SALES TAX DISCOUNT	N/A		(1,080)	1 0	(1,080)
8	USE TAX	6 50%	679,538	44,170	1 0	44,170
TOTAL						\$ <u>4,815,198</u>

** INCLUDES FICA, FUTA, SUTA

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: 09/30/02
WITNESS: G L. LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.
DOCKET NO.: 030569-GU

	TYPE OF SERVICE PERFORMED	NAME OF CONTRACTOR	PROJECT	CONTRACT TYPE (CHECK ONE)		PERIOD OF CONTRACT		ACCOUNT CHARGED (#)	AMOUNT
				ONE-TIME	CONTINUING	BEGIN	END		
1	Legal	Allen, Norton & Blue	Labor relations		X	N/A	N/A	9230	\$ 21,560
2		Clarke, Silvergate, Williams & Montgomei	Civil matters		X	N/A	N/A	9230	6,416
3		Hopping Green Sams	Regulatory matters		X	N/A	N/A	9230	47,605
4		Morgan, Lewis & Bockius	Civil matters		X	N/A	N/A	9230	111,543
5		Wolf, Block, Schorr & Solis-Cohen	Civil matters		X	N/A	N/A	9230	2,054
6		Items coded incorrectly				N/A	N/A	9230	310
7	Other	Mark Casaday	Marketing		X	N/A	N/A	9120	59,573
8		George Lane	Marketing		X	N/A	N/A	9120	14,007
9		MTN Advertising	Advertising		X	N/A	N/A	9210	32,862
10		Vance Kidder	Bell Glade Distribution Consulting		X	N/A	N/A	9230	6,431
11	Corporate Services	Accounting			X	N/A	N/A	9230	733,292
12		MIS/Purchasing			X	N/A	N/A	9230	1,546,143
13		Marketing			X	N/A	N/A	9230	418,215
14		Customer Care			X	N/A	N/A	9230	999,704
15		Legal/Risk Management			X	N/A	N/A	9230	246,557
16		HRD/Benefits			X	N/A	N/A	9230	541,048
17		Executive/Auditing			X	N/A	N/A	9230	200,271
18		Environmental			X	N/A	N/A	9230	35,663
19		Rent/Building Services			X	N/A	N/A	9230	494,315
20		Insurance			X	N/A	N/A	9230	761,632
21		Treasury			X	N/A	N/A	9230	245,746
22		Purchasing			X	N/A	N/A	9230	98,258
								TOTAL CONTRACTUAL EXPENSES.	\$ 6,623,205

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 SUFFICIENT.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 9/30/02
WITNESS: G. L. LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.
DOCKET NO 030569-GU

TRANSACTIONS WITH AFFILIATED COMPANIES 9/30/02

NAME OF COMPANY OR RELATED PARTY	RELATION TO UTILITY	TYPE OF SERVICE PROVIDED OR RECEIVED	EFFECTIVE CONTRACT DATE	AMOUNT (CREDIT)	ACCOUNT NO
1 NUI Corporate	Parent Company	Corporate Services	Various	6,320,844	Various FERC 923
2 NUI Utilites	Division of NUI Corporate	Utility Services	Various	1,186,110	619787 FERC 921
3 Appliance Business Services	Division of NUI Utilities	Appliance Services	Various	336,027	605532, FERC 878
4 Utility Business Services	Sub of NUI Capital which is a sub of NUI Corp.	Billing Services	Various	763,990	617050, 617058, FERC 903
5 Energy Brokers	Sub of NUI Capital which is a sub of NUI Corp.	Gas Purchases	Various	36,217	820000, FERC 804
				<u>\$ 8,643,188</u>	

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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:
 HISTORIC BASE YEAR DATA: 9/30/02
 HISTORIC BASE YR - 1: 9/30/01
 HISTORIC BASE YR - 2: 9/30/00
 HISTORIC BASE YR - 3: 9/30/99
 WITNESS: G. L. LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUJ UTILITIES, INC.
 DOCKET NO.: 030569-GU

INCREASE IN WAGES AND SALARY BY GROUP		9/30/1999	9/30/2000	9/30/2001	9/30/2002
1	OPERATIONS	(5.82%)	(37.33%)	(5.79%)	3.42%
2	SALES	(13.05%)	(5.48%)	(46.31%)	16.48%
3	OPERATIONS	(3.69%)	43.74%	18.97%	2.78%
4	TOTAL INCREASE (WEIGHTED AVERAGE)	(7.78%)	(4.73%)	(8.81%)	6.33%
5	CHANGE IN CPI FROM PREVIOUS YEAR	2.21%	3.36%	2.85%	1.58%
6	DIFFERENCE BETWEEN INCREASE IN WAGES AND SALARIES AND CPI	(9.99%)	(8.09%)	(11.66%)	4.75%

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: 09/30/02
 PRIOR RATE CASE BASE YR: 09/30/99
 WITNESS: G. L. LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.: 030569-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 1999 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	4,532,791	\$ -	\$4,532,791	\$4,145,071	1.0983	\$4,552,532	\$19,741
2	DISTRIBUTION MAINTENANCE	1,120,032	-	\$1,120,032	\$1,170,970	1.0983	1,286,076	166,044
3	CUSTOMER ACCOUNTS	2,971,355	(23,354)	\$2,948,001	\$2,400,174	1.0983	2,636,111	(311,890)
4	CUSTOMER SERVICE & INFORMATION	-	-	\$0	-	1.0983	-	-
5	SALES EXPENSE	2,575,349	(1,544,374)	\$1,030,975	\$940,130	1.0983	1,032,545	1,577
6	ADMINISTRATIVE & GENERAL	9,844,873	(69,911)	\$9,774,962	\$8,624,144	1.0983	9,471,897	(1,303,065)
7	PROPERTY & LEGAL STORAGE	-	-	-	-	-	-	-
	TOTAL	<u>\$21,044,400</u>	<u>(\$1,637,639)</u>	<u>\$19,406,761</u>	<u>\$17,280,489</u>		<u>\$18,979,162</u>	<u>(\$427,598)</u>

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.: 030569-GU

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: 09/30/02
 WITNESS: G. L. LOPEZ

LINE NO.	FUNCTION	ADJUSTMENT	EXPLANATION
1	DISTRIBUTION OPERATIONS	\$ -	
2	DISTRIBUTION MAINTENANCE	-	
3	CUSTOMER ACCOUNTS	(23,354)	To remove non-utility expense.
4	CUSTOMER SERVICE. & INFORMATION	-	
5	SALES EXPENSE	(1,544,374)	To remove ECP and previously disallowed expense.
6	ADMINISTRATIVE & GENERAL	(69,911)	To allocate A&G expenses to non-utility and remove expenses previously disallowed.
7	TOTAL	<u>\$ (1,637,639)</u>	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.: 030569-GU

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: 09/30/99
 WITNESS: G. L. LOPEZ

LINE NO.	FUNCTION	BASE YEAR ACTUAL O&M	ADJUSTMENTS FOR NON-BASE RATE EXPENSE RECOVERIES	BASE YEAR ADJUSTED O&M	EXPLANATION
1	DISTRIBUTION OPERATIONS	\$4,145,071	\$0	\$4,145,071	N/A
2	DISTRIBUTION MAINTENANCE	1,170,970	-	1,170,970	N/A
3	CUSTOMER ACCOUNTS	2,400,174	-	2,400,174	N/A
4	CUSTOMER SERVICE & INFORMATION	0	-	0	N/A
5	SALES EXPENSE	940,130	-	940,130	N/A
6	ADMINISTRATIVE & GENERAL	8,624,144	-	8,624,144	N/A
7	PROD. & LOCAL STORAGE	0	-	0	N/A
8	TOTAL	<u>\$17,280,489</u>	<u>\$0</u>	<u>\$17,280,489</u>	

FLORIDA PUBLIC SERVICE COMMISSION

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.

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.

HISTORIC BASE YEAR LAST CASE: 09/30/99
HISTORIC BASE YEAR CURRENT CASE: 09/30/02
WITNESS: G. L. LOPEZ

DOCKET NO.: 030569-GU

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	1999	99,802		1.0000	166.6		1.0000	1.0000
2	2000	100,601	0.80%	1.0080	172.2	3.36%	1.0336	1.0419
3	2001	101,273	0.67%	1.0147	177.1	2.85%	1.0630	1.0787
4	2002	101,506	0.23%	1.0171	179.9	1.58%	1.0798	1.0983

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: 09/30/99
 HIS. BASE YR CURRENT CASE: 09/30/02
 WITNESS: G. L. LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO 030569-GU

FERC ACCOUNTS:	<u>870-881</u>	FERC FUNCTIONAL GROUP:	<u>DISTRIBUTION OPERATIONS</u>
		AMOUNT	
	BENCHMARK	4,552,532	
	TEST YEAR ADJUSTED REQUEST	<u>4,532,791</u>	
	VARIANCE TO JUSTIFY	<u>\$19,741</u>	

LINE NO	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE
1	1	870-881 Distribution Operations	4,145,071	4,552,532	4,532,791	19,741
2			-	-	-	-
3			<u>4,145,071</u>	<u>4,552,532</u>	<u>4,532,791</u>	<u>19,741</u>

JUSTIFICATION

1 Test year adjusted request below benchmark - no justification required

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: 09/30/99
 HIS. BASE YR CURRENT CASE: 09/30/02
 WITNESS: G L. LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.: 030569-GU

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

	<u>AMOUNT</u>
BENCHMARK	1,286,075
TEST YEAR ADJUSTED REQUEST	<u>1,120,032</u>
VARIANCE TO JUSTIFY	<u>\$166,043</u>

LINE NO	JUSTIFICATION NO	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE
1	1	885-895 Maintenance	1,170,970	1,286,075	1,120,032	166,043
2			-	-	-	-
3			<u>1,170,970</u>	<u>1,286,075</u>	<u>1,120,032</u>	<u>166,043</u>

JUSTIFICATION:

1. Test year adjusted request below benchmark - no justification required.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.: 030569-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: 09/30/99
 HIS. BASE YR CURRENT CASE: 09/30/02
 WITNESS: G. L. LOPEZ

FERC ACCOUNTS: 901-905 FERC FUNCTIONAL GROUP: CUSTOMER ACCOUNTS

	<u>AMOUNT</u>
BENCHMARK	2,636,111
TEST YEAR ADJUSTED REQUEST	<u>2,948,001</u>
VARIANCE TO JUSTIFY	<u>(\$311,890)</u>

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE
1	1	901-903, 905 Customer Accounts other than uncollectible accounts	1,892,174	2,078,175	1,748,001	330,174
2	2	904 Uncollectible accounts	508,000	557,936	1,200,000	(642,064)
3			<u>\$ 2,400,174</u>	<u>\$ 2,636,111</u>	<u>\$ 2,948,001</u>	<u>\$ (311,890)</u>

JUSTIFICATION:

1. Test year adjusted request below bechmark, no justification required.

2. Write-offs are much higher due to negative impacts of a weak economy, considerably higher gas prices in 2001 and 2002 due to colder than normal weather.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC
 DOCKET NO.: 030569-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: 09/30/99
 HIS. BASE YR CURRENT CASE: 09/30/02
 WITNESS: G. L. LOPEZ

FERC ACCOUNTS: 911 - 917 FERC FUNCTIONAL GROUP: SALES EXPENSE

	<u>AMOUNT</u>
BENCHMARK	1,032,545
TEST YEAR ADJUSTED REQUEST	<u>1,030,975</u>
VARIANCE TO JUSTIFY	<u>\$1,570</u>

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE
1	1	911 - 916 Sales Expense	940,130	1,032,545	1,030,975	1,570
2			<u>940,130</u>	<u>1,032,545</u>	<u>1,030,975</u>	<u>1,570</u>

JUSTIFICATION.

1. Test year adjusted request below benchmark - no justification required

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.: 030569-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: 09/30/99
 HIS. BASE YR CURRENT CASE: 09/30/02
 WITNESS: G. L. LOPEZ

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

	AMOUNT
BENCHMARK	9,471,897
TEST YEAR ADJUSTED REQUEST	9,774,962
VARIANCE TO JUSTIFY	(\$303,065)

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE
1	1	920-921 Admin. & Gen. Salaries and Office Supplies	1,600,731	1,758,083	2,162,208	(404,125)
2	2	923 Outside Services	5,169,037	5,677,153	6,522,464	(845,311)
3	3	924-925 Insurance, Injuries & Damages	444,583	488,286	86,174	402,112
4	4	926-935 Other Admin. & Gen. Expenses	1,409,793	1,548,375	1,004,116	544,259
5			\$ 8,624,144	\$ 9,471,897	\$ 9,774,962	\$ (303,065)

JUSTIFICATION

1. Due to creation of Regulatory and Business Affairs Department within the City Gas business unit. At the time of the last rate case, these salaries and associated expenses were considered part of shared services, and as such, the charges came in through allocations to FERC 923. Now they are direct expenses of City Gas.
2. a) Customer care expenses were moved to shared services to reflect the combination of the Elizabethtown Gas and City Gas call centers. They went from being directly charged in City Gas' accounts (FERC 901-903) to being allocated through FERC 923.
 b) Another item increasing FERC 923 disproportionately is a change in the way insurance and injuries & damages are charged, as well as an overall increase in these costs resulting in large part from premium increases since the terrorist attacks on 9-11. During the prior case these costs were direct charged. Currently they are coming in through shared service (Risk Management) charges in FERC 923.
 c) Finally, FERC 923 is higher than the benchmark in part because of higher information technology expenses, specifically NUI entered into an operating lease for PCs, printers, etc. which previously had been capitalized. Also reflected here are increases due to higher cost of software licensing and maintenance costs (most notable of which is Microsoft Office).
3. See Justification 2 b) above. The offsets to the insurance and injuries & damages negative variances are reflected as favorable variances here.
4. Test year adjusted request below benchmark - no justification required.

CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION
DOCKET NO. 030569-GU
MINIMUM FILING REQUIREMENTS
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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.
DOCKET NO: 030569-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: 09/30/02
PRIOR RATE CASE YEAR: 09/30/01
WITNESS: G. L. LOPEZ

LAST RATE CASE - TEST YEAR ENDED 9/30/01						PRESENT RATE CASE - HISTORIC BASE YEAR ENDED 9/30/02							
LINE NO	CLASS OF CAPITAL (1)	APPROVED DOLLARS (2)	RATIO (3)	COST RATE APPROVED (4)	WEIGHTED COST APPROVED (5)	ADJUSTMENTS							
						AMOUNT PER BOOKS (6)	TO CONFORM W/ RATIO OF INVESTOR SOURCES (7)	SPECIFIC (8)	PRORATA (9)	NET (10)	RATIO (11)	COST RATE (12)*	WEIGHTED COST (13)
1	COMMON EQUITY*	\$ 45,216,115	37.39%	11.50%	4.30%	\$ 36,975,490	\$ 15,949,320	\$ -	\$ (5,480,328)	\$ 47,444,482	39.49%	11.50%	4.54%
2	LONG TERM DEBT*	\$ 52,540,872	43.45%	6.58%	2.86%	\$ 55,076,481	\$ (1,354,028)	\$ -	\$ (5,562,923)	\$ 48,159,530	40.09%	6.44%	2.58%
3	SHORT TERM DEBT*	\$ 6,204,383	5.13%	8.00%	0.41%	\$ 22,074,192	\$ (14,595,292)	\$ -	\$ (774,436)	\$ 6,704,464	5.58%	2.84%	0.16%
4	CUSTOMER DEPOSITS	\$ 5,596,459	4.63%	6.73%	0.31%	\$ 5,791,769	\$ -	\$ -	\$ -	\$ 5,791,769	4.82%	6.73%	0.32%
5	ITC - (0 COST)	\$ 883,654	0.73%	0.00%	0.00%	\$ 768,631	\$ -	\$ -	\$ -	\$ 768,631	0.64%	0.00%	0.00%
6	DEF TAXES - (0 COST)	\$ 10,488,832	8.67%	0.00%	0.00%	\$ 16,860,155	\$ -	\$ (5,597,352)	\$ -	\$ 11,262,803	9.38%	0.00%	0.00%
7	OTHER (EXPLAIN)	\$ -	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
8	TOTAL	<u>\$ 120,930,315</u>	<u>100%</u>		<u>7.88%</u>	<u>\$ 137,546,718</u>	<u>\$ -</u>	<u>\$ (5,597,352)</u>	<u>\$ (11,817,687)</u>	<u>\$ 120,131,679</u>	<u>100.00%</u>		<u>7.60%</u>

INTEREST SYNCHRONIZATION CALCULATION	
9	RATE BASE
10	x WEIGHTED AVG COST OF DEBT (SUM OF "a")
11	SYNCHRONIZED INTEREST
12	INTEREST PER BOOKS (FROM C-22)
13	INTEREST PER BOOKS OVER SYNCHRONIZED INTEREST CALCULATE
14	STATE TAX @ 5.50% (TO C-2)
15	FEDERAL TAX @ 34.00% (TO C-2)
16	TOTAL INCOME TAX ADJUSTMENT
17	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC
 DOCKET NO. 030569-GU

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 9/30/01
 WITNESS G L LOPEZ

LINE NO	CLASS OF CAPITAL (1)	DOLLAR AMOUNT (2)	PERCENT OF TOTAL (3)	TO COMFORM TO INVESTOR SOURCES (4)	SPECIFIC ADJUSTMENTS (5)	PRORATA ADJUSTMENTS (6)	ADJUSTED (7)	ADJUSTED RATIO (8)	COST RATE (9)	COST RATE (8)X(9) (10)
1	COMMON EQUITY	\$ 38,010,003	29.60%	\$ (5,265,524)		\$ (3,979,104)	\$ 28,765,375	27.07%	11.50%	3.11%
2	LONG TERM DEBT	52,929,481	41.21%	(10,740,146)		(5,126,842)	37,062,493	34.87%	6.26%	2.18%
3	SHORT TERM DEBT	11,099,008	8.64%	16,005,670		(3,293,757)	23,810,921	22.40%	6.07%	1.36%
4	CUSTOMER DEPOSITS	5,721,825	4.46%				5,721,825	5.38%	6.73%	0.36%
5	TAX CREDITS - "ZERO COST"	883,653	0.69%				883,653	0.83%	0.00%	0.00%
6	ACCUMULATED DEFERRED INCOME TAX- "ZERO COST"	19,780,803	15.40%		(9,748,807)		10,031,996	9.44%	0.00%	0.00%
7	OTHER (EXPLAIN)	-	0.00%				-	0.00%	0.00%	0.00%
8	TOTAL	\$ 128,424,773	100.00%	\$ -	\$ (9,748,807)		\$ 106,276,263	100.00%		7.01%

REFLECTS THE SURVEILLANCE REPORT FOR SEPTEMBER 2001 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: 09/30/02
 Witness G. L. LOPEZ

Company: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 Docket No: 030569-GU

NOTE: PRESENTED ON A CONSOLIDATED BASIS FOR ALL OF NUI UTILITIES INC.

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	\$ 105,218	\$ 2,952,750	\$ 3,057,968
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
	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
	5.70% 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
	5.25% due November 1, 2033	12/08/98	11/01/33	40,000,000	217,980	365,400		583,380	35	16,668	2,033,556	2,050,224
	Medium-Term Notes											
	7.25% due August 1, 2002	05/25/95	08/01/02	16,923,077		523,236		523,236	7	74,748	1,205,769	1,279,995
	5.35% due February 1, 2005	02/16/95	02/01/05	50,000,138		261,720		261,720	10	26,172	4,175,012	4,436,732
	Construction Funds											
	6.4% due October 1, 2024			(3,979,170)							(118,427)	(1,115,427)
	5.25% due November 1, 2033			(3,199,710)							(63,530)	(63,530)
	Capital Leases											
11	Eq Lease Oblig-Sovran			455,908							51,605	51,605
12	4.98% due April 2, 2012	07/01/02	04/02/12	1,922,409							95,736	95,736
13	Total			262,222,652	\$ 1,249,500	\$ 6,473,784	\$ 4,432,740	\$ 12,156,024		\$ 463,488	\$ 15,958,734	\$ 16,422,222
14	Unamortized Premium, Discount and Issue Expense			(7,249,366)								
15	Net			\$ 254,973,286								
16	Embedded Cost of Long-Term Debt (Line 13, Col 12) / (Line 15, Col 4)			6.44%								

Company: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.
Docket No. 030569-GU

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

Type of Data shown:
Historic Base Year Data: 09/30/02
Witness: G. L. LOPEZ

NOTE: PRESENTED ON A CONSOLIDATED BASIS
FOR ALL OF NUI UTILITIES INC.

1	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
2	Maturity Date	10/01/22	10/01/24	06/01/26	06/01/32	11/01/33	08/01/02	02/01/05
3	Callable by Company	yes	yes	yes	yes	yes	no	no
	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

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: 09/30/02
Witness: G. L. LOPEZ

Company: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.

Docket No: 030569-GU

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

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	\$1,037,115	Various	\$36,505,315	2.84%

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: 09/30/02
WITNESS: G. L. LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC

DOCKET NO: 030569-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: 09/30/02

Witness: G. L. LOPEZ

Company: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.

Docket No: 030569-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 Per Share (a) (6)/(3) (7)	Total Shares Outstanding (8)
				Gross Proceeds (2) * (3) (4)	Issue Expense (5)		
1	Beginning Balance- September 30, 1998						12,680,398
2	Issue for Year 1999-Other*	\$ 30.79	85,352	\$ 2,628		\$ 2,628	12,765,750
3	-Treasury stock transactions		(15,480)	(379)		(379)	12,750,270
4	Issue for Year 2000-Other*	28.67	213,195	6,112		6,112	12,963,465
5	-Treasury stock transactions		19,061	65		65	12,982,526
6	Issue for Year 2001-Other*	29.93	843,655	25,248		25,248	13,826,181
7	-Treasury stock transactions		(71,143)	(1,631)		(1,631)	13,755,038
8	Issue for Year 2002-Public offering	21.61	1,725,000	37,279	\$ 274	37,005	15,480,038
9	-Other*	22.51	514,768	11,588		11,588	15,994,806
10	-Treasury stock transactions		(4,900)	(3,660)		(3,660)	15,989,906
11	End of year balance		<u>3,309,508</u>	<u>\$ 77,250</u>	<u>\$ 274</u>	<u>\$ 76,976</u>	<u>15,989,906</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: 9/30/02
WITNESS: G L LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.
DOCKET NO 030569-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-01	\$ 5,800,231	\$ -	\$ 5,800,231	
2	Oct-01	\$ 5,794,624	\$ -	\$ 5,794,624	\$ 137
3	Nov-01	\$ 5,799,399	\$ -	\$ 5,799,399	\$ 60,857
4	Dec-01	\$ 5,802,889	\$ -	\$ 5,802,889	\$ 29,078
5	Jan-02	\$ 5,818,334	\$ -	\$ 5,818,334	\$ 29,172
6	Feb-02	\$ 5,813,431	\$ -	\$ 5,813,431	\$ 26,511
7	Mar-02	\$ 5,831,401	\$ -	\$ 5,831,401	\$ 28,156
8	Apr-02	\$ 5,748,697	\$ -	\$ 5,748,697	\$ 29,481
9	May-02	\$ 5,757,848	\$ -	\$ 5,757,848	\$ 29,382
10	Jun-02	\$ 5,773,847	\$ -	\$ 5,773,847	\$ 25,514
11	Jul-02	\$ 5,802,073	\$ -	\$ 5,802,073	\$ 31,227
12	Aug-02	\$ 5,791,668	\$ -	\$ 5,791,668	\$ 27,604
13	Sep-02	\$ 5,758,550	\$ -	\$ 5,758,550	\$ 28,480
14			13-MONTH AVG.	\$ 5,791,769	12-MONTH TOTAL \$ 345,599
15		EFFECTIVE INTEREST RATE		5.97%	

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: 09/30/02
WITNESS: G. L. LOPEZCOMPANY CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.
DOCKET NO. 030569-GUNOTE: PRESENTED ON A CONSOLIDATED BASIS
FOR ALL OF NUI UTILITIES.
(dollars in thousands)

Line No.		(\$000)
	Sources:	
1	Net income	\$ 17,233
2	Depreciation and amortization	26,680
3	Equity infusion	37,234
4	Sales of operating units	25,450
5	Funds for construction held by trustee	8,868
6	Changes in working capital and other	28,585
7		
8		<u>\$ 144,050</u>
	Uses:	
9	Amortization of deferred investment tax credits	\$ 439
10	Additions to utility plant	31,753
11	Dividends to shareholders	13,044
12	Deferred Federal income taxes	5,716
13	Principal repayments under capital lease obligations	2,097
14	Net repayments of long-term borrowings	20,000
15	Net repayments of short-term borrowings	69,486
16	Increase in cash and cash equivalents	1,515
17		
18		<u>\$ 144,050</u>

Note: Dollars in thousands

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: 09/30/02
 WITNESS: G. L. LOPEZ

Company: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 Docket No: 030569-GU

Line No.	Issue	Dollar Amount (\$ in thousands)	Cost Rate	Purpose of Issuances
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NOTE: PRESENTED ON A CONSOLIDATED BASIS FOR ALL OF NUI CORPORATION

Senior Notes-				
1	6.60% due August 20, 2006	\$ 5,000		To repay short-term debt and finance the acquisition of TIC Enterprise, LLC and Virginia Gas Company.
2	6.884% due August 20, 2008	15,000		
3	6.884% due August 20, 2011	7,000		
4	7.29% due August 20, 2011	33,000		
Common Stock Issuances				
5	1,725,000 shares issued March, 2002	\$ 37,005		To reduce outstanding short-term debt.

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: 09/30/02
Witness: G L. LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.

DOCKET NO: 030569-GU

Line No.	Subsidiary Name	Year of Formation	Source of Investment	Year Ended			
				09-30-99	09-30-00	09-30-01	09-30-02

NOTE: PRESENTED ON A CONSOLIDATED BASIS FOR ALL OF NUI UTILITIES, INC.

1 N/A

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC
 DOCKET NO. 030569-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: 9/30/02
 WITNESS G L LOPEZ

YEAR ENDED 9/30/02

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	\$ 36,975,490	\$ 15,949,320	\$ -	\$ (5,480,327)	DIVISIONAL CAPITAL	\$ 47,444,484
2	LONG TERM DEBT	\$ 55,076,481	\$ (1,354,028)		\$ (5,562,923)	LONG TERM DEBT	\$ 48,159,531
3	SHORT TERM DEBT	\$ 22,074,192	\$ (14,595,292)		\$ (774,435)	SHORT TERM DEBT	\$ 6,704,465
4	CUSTOMER DEPOSITS	\$ 5,791,769			\$ -	CUSTOMER DEPOSITS	\$ 5,791,769
5	INVESTMENT TAX CREDITS	\$ 768,631		\$ -	\$ -	INVESTMENT TAX CREDITS	\$ 768,631
6	DEFERRED TAXES	\$ 16,860,155		\$ (5,597,352)	\$ -	DEFERRED TAXES	\$ 11,262,803
7	OTHER (EXPLAIN)	\$ -	\$ -	\$ -	\$ -	OTHER (EXPLAIN)	\$ -
8	TOTAL	\$ 137,546,718	\$ -	\$ (5,597,352)	\$ (11,817,684)	TOTAL	\$ 120,131,682

* LIST CORRESPONDING ADJUSTMENTS TO RATE BASE

** THIS SCHEDULE MUST EQUAL JURISDICTIONAL RATE BASE

COMPANY CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC
 DOCKET NO 030569-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 09/30/02
 Witness: G L LOPEZ

**NOTE: PRESENTED ON A CONSOLIDATED BASIS
 FOR ALL OF NUI UTILITIES, INC.**

Line No.	Indicator	3 Previous Fiscal Years			Year Ended 09/30/02		
		1998	1999	2000	Prior Year	Historic Base Year Current Rates	Historic Base Year Proposed Rates
Including AFUDC:							
1	Earnings before interest (including AFUDC)	\$ 30,413	\$ 43,352	\$ 39,240	\$ 38,436	\$ 32,096	n/a
2	Debt Portion of AFUDC	272	83	754	1,549	173	
3	Income Taxes	8,710	17,159	14,269	11,985	11,952	
4	Earnings before interest and taxes (1)+(2)+(3)	39,395	60,594	54,263	51,970	44,221	
5	Interest (before deducting AFUDC)	18,371	18,875	19,436	23,672	15,036	
6	Pre-tax interest coverage ratio (4) / (5)	2.14	3.21	2.79	2.20	2.94	
7	Earnings after interest, after taxes (4)-(3)-(5)	12,314	24,560	20,558	16,313	17,233	
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)	\$ 30,413	\$ 43,352	\$ 39,240	\$ 38,436	\$ 32,096	
11	AFUDC	272	83	754	1,549	173	
12	Income Taxes	8,710	17,159	14,269	11,985	11,952	
13	Earnings before interest and taxes (10)+(11)+(12)	39,395	60,594	54,263	51,970	44,221	
14	Interest (before deducting AFUDC)	18,371	18,875	19,436	23,672	15,036	
15	Pre-tax interest coverage ratio (13) / (14)	2.14	3.21	2.79	2.20	2.94	
16	Earnings after interest, after taxes (13)-(12)-(14)	12,314	24,560	20,558	16,313	17,233	
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

* The data provided for fiscal years 1998 through 2001 is for NUI Corporation consolidated, since CGF was a division of NUI Corporation during this time
 NUI Utilities, Inc. was not in existence until 3/2001

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC
 DOCKET NO: 030569-GU

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

Type of Data Shown
 Historic Base Year Data 09/30/02
 Witness: G L LOPEZ

NOTE: PRESENTED ON A CONSOLIDATED BASIS FOR ALL OF NUI UTILITIES.

Line No	Indicator	3 Previous Fiscal Years			Year Ended 09/30/02		
		1998	1999	2000	Prior Year	Historic Base Year Current Rates	Historic Base Year Proposed Rates
1	Net income	\$ 12,314	\$ 24,560	\$ 20,558	\$ 16,313	\$ 17,233	n/a
2	Depreciation and amortization**	\$ 35,094	\$ 27,425	\$ 22,901	\$ 26,858	\$ 27,208	
3	ITC (net)	\$ (461)	\$ (459)	\$ (426)	\$ (438)	\$ (439)	
4	Deferred taxes, net	\$ 357	\$ 7,454	\$ 1,278	\$ 24,456	\$ (5,716)	
5	AFUDC	\$ 272	\$ 83	\$ 754	\$ 1,549	\$ 173	
6	Total funds from current operations (1)+(2)+(3)+(4)-(5)	\$ 47,032	\$ 58,897	\$ 43,557	\$ 65,640	\$ 38,113	
7	Retirements and redemptions	\$ -	\$ -	\$ -	\$ -	\$ -	
8	Dividends (preferred and common)	\$ 12,311	\$ 12,443	\$ 12,670	\$ 13,128	\$ 13,044	
9	Total funds generated internally (6)-(7)-(8)	\$ 34,721	\$ 46,454	\$ 30,887	\$ 52,512	\$ 25,069	
10	Construction expenditures (excluding AFUDC)	\$ 59,697	\$ 47,130	\$ 43,205	\$ 55,076	\$ 31,580	
11	Percentage of construction funds generated internally (9) / (10)	58.16%	98.57%	71.49%	95.34%	79.38%	

Note- Dollars in thousands

* The data provided for fiscal years 1998 through 2001 is for NUI Corporation consolidated, since CGF was a division of NUI Corporation during this time NUI Utilities, Inc. was not in existence until 3/2001

**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: 09/30/02
 Witness: G. L. LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO: 030569-GU

NOTE: PRESENTED ON A CONSOLIDATED BASIS
 FOR ALL OF NUI UTILITIES.

Line No.	Indicator	3 Previous Fiscal Years			Year Ended 09/30/02		
		1998	1999	2000	Prior Year	Historic Base Year Current Rates	Historic Base Year Proposed Rates
1	AFUDC	\$ 272	\$ 83	\$ 754	\$ 1,549	\$ 173	NA
2	Deferred taxes on debt component of AFUDC	102	31	284	583	65	
3	Net AFUDC (1) - (2)	170	52	470	966	108	
4	Income available for common	12,314	24,560	20,558	16,313	17,233	
5	AFUDC as a percentage of income available for common						
6	(3) / (4)	1.38%	0.21%	2.29%	5.92%	0.63%	

Note- Dollars in thousands

* The data provided for fiscal years 1998 through 2001 is for NUI Corporation consolidated, since CGF was a division of NUI Corporation during this time. NUI Utilities, Inc. was not in existence until 3/2001.

FLORIDA PUBLIC SERVICE COMMISSION

Company: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.

Docket No 030569-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: 09/30/02
Witness: G. L. LOPEZ**NOTE: PRESENTED ON A CONSOLIDATED BASIS
FOR ALL OF NUI CORPORATION**

Line No.	Indicator	9/30/98 (1)	9/30/99 (2)	9/30/00 (3)	9/30/01 (4)	9/30/02 (5)
1	Market/book ratio	1.31	1.33	1.56	1.02	1.20
2	Average price/earning ratio**	17.11	13.83	20.69	16.75	(21.39)
3	Average pre-tax interest coverage (including AFUDC)	1.88	2.66	2.87	3.08	2.29
4	Average pre-tax interest coverage (excluding AFUDC)	1.85	2.65	2.76	2.88	2.27
5	Earned returns on average book equity**	7.90%	9.40%	7.74%	6.21%	-5.39%
6	Dividends/share	\$ 0.98	\$ 0.98	\$ 0.98	\$ 0.98	\$ 0.98
7	Earnings/share before non-recurring items	\$ 1.45	\$ 1.75	\$ 1.46	\$ 1.22	\$ (1.01)
8	Earnings/share (book basis)	\$ 0.98	\$ 1.93	\$ 1.59	\$ 1.22	\$ (1.06)
9	Average market value/share	\$ 24.81	\$ 24.20	\$ 27.50	\$ 25.18	\$ 21.06

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

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.
DOCKET NO. 030569-GU
MINIMUM FILING REQUIREMENTS
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CITY GAS COMPANY OF FLORIDA
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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES
 DOCKET NO 030569-GU

EXPLANATION THERM SALES AND REVENUES BY RATE SCHEDULE
 FOR BASE YEAR UNDER PRESENT RATES

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 09/30/02
 WITNESS J HOUSEHOLDER

LINE NO	EXPLANATION	SALES SERVICES													
		RESIDENTIAL					GAS LIGHTING			COMMERCIAL					
		GS-1	GS-100	GS-220	GS-600	GS-1.2k		GS-1	GS-100	GS-220	GS-600	GS-1.2k	GS-6k	GS-25k	GS-60k
1	NO OF BILLS	218,854	523,462	398,603	10,284	1,231	2,658	4,341	1,753	4,510	4,159	19,686	9,274	1,173	157
2	THERM SALES	1,170,429	6,460,002	10,142,485	606,162	156,598	29,328	10,987	28,746	170,511	349,396	5,667,772	8,844,283	2,618,102	1,326,877
3	UNBILLED THERM SALES														
4	TOTAL THERM SALES	1,170,429	6,460,002	10,142,485	606,162	156,598	29,328	10,987	28,746	170,511	349,396	5,667,772	8,844,283	2,618,102	1,326,877
5	CUSTOMER CHARGE REVENUE	\$1,641,405	\$3,925,965	\$2,989,523	\$77,130	\$9,233		\$66,820	\$35,060	\$90,200	\$83,180	\$393,720	\$185,480	\$23,460	\$3,140
6	BASE NON-FUEL REVENUE	\$585,504	\$3,208,173	\$4,985,917	\$303,231	\$78,338	\$23,619	\$2,696	\$7,053	\$41,834	\$85,723	\$1,390,573	\$2,169,921	\$642,344	\$325,546
7	UNBILLED BASE NON-FUEL REVENUE														
8	TOTAL BASE NON-FUEL REVENUE	\$2,226,909	\$7,134,138	\$7,975,439	\$380,361	\$87,570	\$23,619	\$89,516	\$42,113	\$132,034	\$168,903	\$1,784,293	\$2,355,401	\$665,804	\$328,686
9	FUEL REVENUE	\$673,488	\$3,717,212	\$5,836,185	\$348,798	\$90,109	\$16,876	\$6,322	\$16,541	\$98,116	\$201,049	\$3,261,347	\$5,089,174	\$1,506,507	\$763,511
10	UNBILLED FUEL REVENUE														
11	TOTAL FUEL REVENUE	\$673,488	\$3,717,212	\$5,836,185	\$348,798	\$90,109	\$16,876	\$6,322	\$16,541	\$98,116	\$201,049	\$3,261,347	\$5,089,174	\$1,506,507	\$763,511
12	OTHER REVENUE ⁽¹⁾	\$212,694	\$831,228	\$1,180,980	\$58,553	\$14,413	\$2,584	\$27,112	\$13,090	\$42,184	\$55,831	\$617,902	\$835,051	\$237,724	\$117,846
13	TOTAL REVENUE	\$3,113,091	\$11,682,577	\$14,992,605	\$787,712	\$192,092	\$43,079	\$122,950	\$71,744	\$272,335	\$425,783	\$5,663,542	\$8,279,626	\$2,410,035	\$1,210,042
14	⁽¹⁾ OTHER REVENUE														
15	CONNECT, DISCONNECT	\$25,913	\$61,980	\$47,196	\$1,218	\$146		\$6,183	\$2,497	\$6,423	\$5,923	\$28,038	\$13,209	\$1,671	\$224
16	OTHER	\$83,664	\$200,110	\$152,379	\$3,931	\$471		\$19,962	\$8,061	\$20,739	\$19,125	\$90,524	\$42,645	\$5,394	\$722
17	GROSS RECEIPTS & FRANCHISE TAXES	\$76,502	\$422,240	\$750,769	\$39,620	\$10,236	\$1,917	\$718	\$1,879	\$11,145	\$22,837	\$370,458	\$578,081	\$171,125	\$86,728
18	ECCR	\$26,615	\$146,698	\$230,637	\$13,784	\$3,561	\$667	\$250	\$654	\$3,877	\$7,945	\$128,883	\$201,116	\$59,535	\$30,173
19	TOTAL	\$212,694	\$831,228	\$1,180,980	\$58,553	\$14,413	\$2,584	\$27,112	\$13,090	\$42,184	\$55,831	\$617,902	\$835,051	\$237,724	\$117,846

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES
 DOCKET NO 030569-GU

EXPLANATION THERM SALES AND REVENUES BY RATE SCHEDULE
 FOR PROJECTED YEAR UNDER PRESENT RATES

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 09/30/02
 WITNESS J HOUSEHOLDER

LINE NO	EXPLANATION	SALES SERVICE				TRANSPORTATION SERVICES										CONTRACT DEMAND	TOTAL	
		COMMERCIAL GS-120k	COMMERCIAL GS-250k	NATURAL GAS-1.250k	NATURAL GAS VEHICLES	GS-1	GS-100	GS-220	GS-600	GS-1.2k	COMMERCIAL GS-6k	GS-25k	GS-60k	GS-120k	GS-250k			GS-1.250k
1	NO. OF BILLS	66	33	0	36	426	101	269	292	5,181	9,656	2,254	639	579	370	120	8	1,220,175
2	THERM SALES	617,295	314,966	0	15,459	657	2,016	16,047	22,771	1,625,434	9,557,203	6,484,012	4,406,538	7,626,380	12,188,355	19,238,808	4,367,250	104,064,869
3	UNBILLED THERM SALES																	
4	TOTAL THERM SALES	617,295	314,966	0	15,459	657	2,016	16,047	22,771	1,625,434	9,557,203	6,484,012	4,406,538	7,626,380	12,188,355	19,238,808	4,367,250	104,064,869
5	CUSTOMER CHARGE REVENUE	\$3,300	\$3,300	\$0	\$540	\$10,650	\$2,525	\$6,725	\$7,300	\$129,525	\$241,400	\$56,350	\$15,975	\$31,845	\$64,750	\$48,000	\$3,200	\$10,169,700
6	BASE NON-FUEL REVENUE	\$114,229	\$51,795	\$0	\$2,807	\$137	\$495	\$3,937	\$5,587	\$398,796	\$2,344,834	\$1,590,835	\$1,081,132	\$1,411,241	\$2,004,342	\$2,280,901	\$312,540	\$25,454,080
7	UNBILLED BASE NON-FUEL REVENUE																	\$0
8	TOTAL BASE NON-FUEL REVENUE	\$117,529	\$55,095	\$0	\$3,347	\$10,787	\$3,020	\$10,662	\$12,887	\$528,321	\$2,586,234	\$1,647,185	\$1,097,107	\$1,443,086	\$2,069,092	\$2,328,901	\$315,740	\$35,623,780
9	FUEL REVENUE	\$355,204	\$181,238	\$0	\$8,895	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,170,573
10	UNBILLED FUEL REVENUE																	\$0
11	TOTAL FUEL REVENUE	\$355,204	\$181,238	\$0	\$8,895	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,170,572
12	OTHER REVENUE ⁽¹⁾	\$54,385	\$20,587	\$0	\$0	\$2,581	\$654	\$1,985	\$2,276	\$68,165	\$275,482	\$161,019	\$104,052	\$173,421				\$5,111,800
13	TOTAL REVENUE	\$527,118	\$256,920	\$0	\$12,242	\$13,368	\$3,674	\$12,647	\$15,163	\$596,486	\$2,861,716	\$1,808,204	\$1,201,159	\$1,616,508	\$2,069,092	\$2,328,901	\$315,740	\$62,906,152
14	⁽¹⁾ OTHER REVENUE																	
15	CONNECT, DISCONNECT					\$607	\$144	\$383	\$416	\$7,379	\$13,753	\$3,210	\$910				Off System Sales	\$32,232,944
16	OTHER					\$1,959	\$464	\$1,237	\$1,343	\$23,824	\$44,402	\$10,365	\$2,938				CRA True-up	(\$2,499,761)
17	GROSS RECEIPTS & FRANCHISE TAXE	\$40,348	\$20,587														Intercompany Sales	
18	ECCR	\$14,037				\$15	\$46	\$365	\$518	\$36,962	\$217,328	\$147,444	\$100,203	\$173,421			REVENUE	\$92,639,335
19	TOTAL	\$54,385	\$20,587	\$0	\$0	\$2,581	\$654	\$1,985	\$2,276	\$68,165	\$275,482	\$161,019	\$104,052	\$173,421			(PER SCHEDULE C-3)	\$92,624,728

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES
 DOCKET NO 030569-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 09/30/02
 PROJECTED TEST YEAR 09/30/04
 WITNESS J HOUSEHOLDER

LINE NO	EXPLANATION	SALES SERVICES													
		GS-1	GS-100	RESIDENTIAL GS-220	GS-600	GS-1.2k	GAS LIGHTING	GS-1	GS-100	GS-220	COMMERCIAL GS-600	GS-1.2k	GS-6k	GS-25k	GS-60k
1	NO OF BILLS	217,987	521,172	400,649	10,472	1,251	2,976	4,087	1,654	4,246	3,921	18,548	8,737	1,106	149
2	THERM SALES	1,021,870	7,285,270	10,472,290	732,230	209,090	66,480	25,350	25,630	203,580	357,570	5,046,640	8,170,505	3,653,540	781,690
3	UNBILLED THERM SALES														
4	TOTAL THERM SALES	1,021,870	7,285,270	10,472,290	732,230	209,090	66,480	25,350	25,630	203,580	357,570	5,046,640	8,170,505	3,653,540	781,690
5	CUSTOMER CHARGE REVENUE	\$1,634,903	\$3,908,789	\$3,004,865	\$78,540	\$9,383	\$0	\$81,740	\$33,080	\$84,920	\$78,420	\$370,951	\$174,740	\$22,120	\$2,980
6	BASE NON-FUEL REVENUE	\$504,467	\$3,596,519	\$5,169,855	\$361,480	\$103,221	\$26,445	\$6,053	\$6,120	\$48,609	\$85,377	\$1,204,986	\$1,950,871	\$872,356	\$186,644
7	UNBILLED BASE NON-FUEL REVENUE														
8	TOTAL BASE NON-FUEL REVENUE	\$2,139,369	\$7,505,308	\$8,174,721	\$440,020	\$112,604	\$26,445	\$87,793	\$39,200	\$133,529	\$163,797	\$1,575,937	\$2,125,611	\$894,476	\$189,624
9	OTHER REVENUE	\$112,383	\$255,835	\$183,545	\$3,503	(\$134)	\$0	\$26,570	\$10,734	\$27,376	\$25,037	\$110,920	\$28,541	(\$8,170)	(\$7,340)
10	OFF-SYSTEM SALES														
11	TOTAL REVENUE	\$2,251,752	\$7,761,143	\$8,358,266	\$443,523	\$112,470	\$26,445	\$114,363	\$49,934	\$160,904	\$168,834	\$1,686,857	\$2,154,152	\$886,306	\$182,284
12	DIFF IN NO OF BILLS	(867)	(2,290)	2,046	188	20	318	(254)	(99)	(264)	(238)	(1,138)	(537)	(67)	(6)
13	DIFF IN THERM SALES	(148,559)	825,268	329,805	126,068	52,492	37,152	14,363	(3,116)	33,069	8,174	(621,132)	(673,776)	1,035,438	(545,187)
14	DIFF IN CUSTOMER CHARGE REVENUE	(\$6,503)	(\$17,176)	\$15,343	\$1,410	\$150	\$0	(\$5,080)	(\$1,980)	(\$5,280)	(\$4,780)	(\$22,789)	(\$10,740)	(\$1,340)	(\$160)
15	DIFF IN BASE NON-FUEL REVENUE	(\$87,540)	\$371,171	\$199,281	\$59,659	\$25,034	\$2,826	(\$1,723)	(\$2,913)	\$1,494	(\$5,105)	(\$208,355)	(\$229,790)	\$228,672	(\$139,062)
16	DIFF IN OTHER REVENUE	(\$100,311)	(\$575,393)	(\$997,435)	(\$55,050)	(\$14,547)	(\$2,584)	(\$542)	(\$2,356)	(\$14,809)	(\$30,794)	(\$506,983)	(\$806,511)	(\$245,894)	(\$125,186)
17	DIFF IN TOTAL REVENUE	(\$194,353)	(\$221,398)	(\$782,811)	\$6,019	\$10,637	\$242	(\$7,345)	(\$7,249)	(\$18,595)	(\$40,660)	(\$738,107)	(\$1,047,040)	(\$18,562)	(\$264,407)

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES
 DOCKET NO 030569-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 09/30/02
 PROJECTED TEST YEAR 09/30/04
 WITNESS J HOUSEHOLDER

LINE NO	EXPLANATION	SALES SERVICES					TRANSPORTATION SERVICES										CONTRACT DEMAND	TOTAL
		GS-120k	COMMERCIAL GS-250k	GS-1,250k	NATURAL GAS VEHICLES	COMMERCIAL GS-1	COMMERCIAL GS-100	COMMERCIAL GS-220	COMMERCIAL GS-600	COMMERCIAL GS-1.2k	COMMERCIAL GS-6k	COMMERCIAL GS-25k	COMMERCIAL GS-60k	COMMERCIAL GS-120k	COMMERCIAL GS-250k	COMMERCIAL GS-1,250k		
1	NO OF BILLS	72	0	0	36	517	119	322	357	6,429	12,163	2,869	804	528	360	126	12	1,221,668
2	THERM SALES	923,000	0	0	12,000	1,310	1,360	11,080	30,700	2,020,940	12,371,359	7,879,550	5,531,570	7,699,485	12,931,652	16,871,740	6,766,180	111,103,661
3	UNBILLED THERM SALES																	0
4	TOTAL THERM SALES	923,000	0	0	12,000	1,310	1,360	11,080	30,700	2,020,940	12,371,359	7,879,550	5,531,570	7,699,485	12,931,652	16,871,740	6,766,180	111,103,661
5	CUSTOMER CHARGE REVENUE	\$3,600	\$0	\$0	\$540	\$12,925	\$2,975	\$8,050	\$8,925	\$160,725	\$304,075	\$71,725	\$20,100	\$29,040	\$63,000	\$50,400	\$4,800	\$10,226,310
6	BASE NON-FUEL REVENUE	\$164,728	\$0	\$0	\$2,100	\$313	\$325	\$2,646	\$7,330	\$482,540	\$2,953,909	\$1,881,400	\$1,320,773	\$1,374,127	\$2,041,520	\$1,889,297	\$484,218	\$26,728,229
7	UNBILLED BASE NON-FUEL REVENUE																	\$0
8	TOTAL BASE NON-FUEL REVENUE	\$168,328	\$0	\$0	\$2,640	\$13,238	\$3,300	\$10,696	\$16,255	\$643,265	\$3,257,984	\$1,953,125	\$1,340,873	\$1,403,167	\$2,104,520	\$1,939,697	\$489,018	\$36,954,540
9	OTHER REVENUE	(\$8,549)				\$3,422	\$788	\$2,131	\$2,363	\$42,551	\$80,502	\$18,989	\$5,321					\$916,317
10	OFF-SYSTEM SALES																	\$0
11	TOTAL REVENUE	\$159,779	\$0	\$0	\$2,640	\$16,660	\$4,087	\$12,827	\$18,618	\$685,816	\$3,338,486	\$1,972,114	\$1,346,194	\$1,403,167	\$2,104,520	\$1,939,697	\$489,018	\$37,870,857
12	DIFF IN NO OF BILLS	6	(33)	0	0	91	18	53	65	1,248	2,507	615	165	(51)	(10)	6	4	1,493
13	DIFF IN THERM SALES	305,705	(\$14,966)	(0)	(\$3,459)	653	(\$656)	(\$4,967)	7,929	395,506	2,814,156	1,395,538	1,125,032	73,105	743,297	(\$2,367,068)	2,398,930	7,038,792
14	DIFF IN CUSTOMER CHARGE REVENUE	\$300	(\$3,300)	\$0	\$0	\$2,275	\$450	\$1,325	\$1,625	\$31,200	\$62,675	\$15,375	\$4,125	(\$2,805)	(\$1,750)	\$2,400	\$1,600	\$56,610
15	DIFF IN BASE NON-FUEL REVENUE	\$50,799	(\$55,095)	(\$0)	(\$707)	\$2,450	\$280	\$34	\$3,368	\$114,944	\$671,750	\$305,940	\$243,766	(\$39,919)	\$35,428	(\$389,204)	\$173,278	\$1,330,759
16	DIFF IN OTHER REVENUE	(\$62,934)	(\$20,587)	\$0	\$0	\$841	\$133	\$146	\$86	(\$25,614)	(\$194,980)	(\$142,031)	(\$98,730)	(\$173,421)	\$0	\$0	\$0	(\$4,195,483)
17	DIFF IN TOTAL REVENUE	(\$11,835)	(\$78,982)	(\$0)	(\$707)	\$5,567	\$664	\$1,505	\$5,080	\$120,530	\$539,445	\$179,285	\$149,160	(\$216,145)	\$33,678	(\$386,804)	\$174,878	(\$2,808,113)

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES
 DOCKET NO 030569-GU

EXPLANATION THERM SALES AND REVENUES BY RATE SCHEDULE
 UNDER PROPOSED RATES, ADJUSTED FOR GROWTH IN BILLS
 AND THERMS, WITH RATE INCREASE

TYPE OF DATA SHOWN
 PROJECTED TEST YEAR 09/30/04
 WITNESS J HOUSEHOLDER

LINE NO		SALES SERVICES													
		RESIDENTIAL			GAS LIGHTING				COMMERCIAL						
		GS-1	GS-100	GS-220	GS-600	GS-1.2k		GS-1	GS-100	GS-220	GS-600	GS-1.2k	GS-6k	GS-25k	GS-60k
1	NO OF BILLS ⁽¹⁾	217,987	521,172	400,649	10,472	1,251	2,976	4,087	1,654	4,246	3,921	18,548	8,737	1,106	149
2	THERM SALES ⁽²⁾	1,021,870	7,285,270	10,472,290	732,230	209,090	66,480	25,350	25,630	203,580	357,570	5,046,640	8,170,505	3,653,540	781,690
3	CUSTOMER CHARGE REVENUE	\$2,016,380	\$6,254,063	\$6,009,730	\$209,440	\$31,275	\$0	\$37,805	\$19,848	\$63,690	\$78,420	\$463,689	\$288,321	\$143,780	\$27,565
4	DEMAND CHARGE														\$10,015
5	BASE NON-FUEL REVENUE	\$566,831	\$3,482,359	\$4,573,249	\$282,348	\$64,023	\$25,606	\$14,062	\$12,251	\$88,903	\$137,879	\$1,545,281	\$2,354,740	\$1,926,012	\$1,111,672
6	FUEL REVENUE	\$811,334	\$5,784,286	\$8,314,684	\$581,369	\$166,011	\$52,783	\$20,127	\$20,349	\$161,636	\$283,900	\$4,006,881	\$6,487,156	\$2,991,591	\$1,111,672
7	OTHER REVENUE ⁽³⁾	\$169,299	\$356,916	\$274,378	\$7,172	\$857		\$32,542	\$13,170	\$33,808	\$31,221	\$147,683	\$69,527	\$3,316	\$1,111,672
8	IPS CHARGES														
9	TOTAL REVENUE	\$3,563,844	\$15,877,624	\$19,172,041	\$1,080,328	\$262,166	\$78,389	\$104,536	\$65,618	\$348,038	\$531,420	\$6,163,534	\$9,199,764	\$4,621,227	\$2,223,242
10	INCREASE														
11	DOLLAR AMOUNT ⁽¹⁾	\$525,601	\$2,959,200	\$2,881,918	\$118,598	\$8,585	\$1,986	(\$5,107)	\$3,156	\$54,367	\$78,616	\$372,360	\$327,227	\$4,314,341	\$6,111,672
12	DOLLAR AMOUNT ⁽²⁾	\$500,757	\$2,332,195	\$2,499,091	\$55,436	(\$16,315)	(\$839)	(\$29,954)	(\$4,665)	\$25,497	\$58,686	\$469,796	\$558,476	\$2,744,282	\$1,111,672
13	% NON-FUEL	23.60%	41.48%	36.13%	31.18%	9.80%	8.41%	-5.71%	7.49%	41.18%	46.55%	20.87%	15.17%	74.32%	21.76%
14	% TOTAL	16.68%	25.33%	19.22%	15.06%	4.47%	4.61%	-4.15%	4.40%	19.96%	18.46%	6.57%	4.31%	20.53%	-5.64%

15 ⁽¹⁾ REFLECTS INCREASE IN BILLS FOR THE YEAR THE NEW RATES ARE EXPECTED TO BE IN EFFECT.
 16 ⁽²⁾ REFLECTS INCREASE IN CONSUMPTION FOR THE YEAR THE NEW RATES ARE EXPECTED TO BE IN EFFECT.
 17 ⁽³⁾ OTHER REVENUE CONSISTS OF THE FOLLOWING ITEMS:

	PRESENT			PROPOSED			
	NUMBER	CHARGE	REVENUE	NUMBER	CHARGE	REVENUE	
18	CONNECTION CHARGE	19,329	\$30/\$60	\$454,410	19,329	\$50/\$110	\$545,300
19	COLLECTION CHARGE	3,568	\$30/\$60	\$126,894	3,568	\$50/\$170	\$257,824
20	BAD CHECKS	3,649	\$25	\$91,220	3,649	\$25	\$91,220
21	LATE PAYMENTS		\$25	\$420,000		\$25	\$420,000
22	REVENUE ADJUSTMENT			(\$176,207)			\$0
23	TOTAL			\$916,317			\$1,314,344

	PRESENT			PROPOSED		
	NUMBER	CHARGE	REVENUE	NUMBER	CHARGE	REVENUE
24	SERVICE CHARGE			132	\$400.00	\$52,800
25	MONTHLY PER CUSTOMER CHARGE			24,672	\$5.92	\$146,058
26	TOTAL					\$198,858

27 ⁽¹⁾ HISTORIC BASE YEAR VS PROJECTED TEST YEAR
 28 ⁽²⁾ HISTORIC BASE YEAR ADJUSTED FOR GROWTH VS PROJECTED TEST YEAR

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES
 DOCKET NO 030569-GU

CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES
 030569-GU

EXPLANATION THERM SALES AND REVENUES BY RATE SCHEDULE
 UNDER PROPOSED RATES, ADJUSTED FOR GROWTH IN BILLS
 AND THERMS, WITH RATE INCREASE

TYPE OF DATA SHOWN
 PROJECTED TEST YEAR 09/30/04
 WITNESS J HOUSEHOLDER

LINE NO		SALES SERVICES				TRANSPORTATION SERVICES											CONTRACT DEMAND	TOTAL
		COMMERCIAL GS-120k	COMMERCIAL GS-250k	NATURAL GAS-1.250k	NATURAL GAS VEHICLES	GS-1	GS-100	GS-220	GS-600	GS-1.2k	COMMERCIAL GS-6k	COMMERCIAL GS-25k	GS-60k	GS-120k	GS-250k	GS-1.250k		
1	NO OF BILLS ⁽¹⁾	72	0	0	36	517	119	322	357	6,429	12,163	2,869	804	528	360	126	12	1,221,668
2	THERM SALES ⁽²⁾	923,000	0	0	12,000	1,310	1,360	11,080	30,700	2,020,940	12,371,359	7,879,550	5,531,570	7,699,485	12,931,652	16,871,740	6,766,180	111,103,661
3	CUSTOMER CHARGE REVENUE	\$21,600	\$0	\$0	\$540	\$4,782	\$1,428	\$4,830	\$7,140	\$160,725	\$401,379	\$372,970	\$148,740	\$158,400	\$180,000	\$100,800	\$4,800	\$17,212,140
4	DEMAND CHARGE	\$22,098	\$0	\$0									\$150,249	\$564,282	\$857,211	\$728,364		\$2,352,219
5	BASE NON-FUEL REVENUE	\$131,989	\$0	\$0	\$2,100	\$727	\$650	\$4,839	\$11,838	\$618,812	\$3,565,426	\$2,173,968	\$1,427,145	\$1,101,026	\$1,692,753	\$1,709,107	\$484,218	\$27,281,817
6	FUEL REVENUE	\$732,834	\$0	\$0	\$9,528	\$1,040	\$1,080	\$8,797	\$24,375	\$1,604,566	\$9,822,488	\$6,256,126	\$4,391,901	\$6,113,160	\$10,267,344	\$13,395,656	\$5,372,144	\$68,212,974
7	OTHER REVENUE ⁽³⁾					\$4,117	\$948	\$2,564	\$2,843	\$51,190	\$96,847	\$22,844	\$6,402					\$1,314,344
8	TPS CHARGES																	\$198,858
9	TOTAL REVENUE	\$908,521	\$0	\$0	\$12,168	\$10,665	\$4,106	\$21,030	\$46,195	\$2,435,293	\$13,886,139	\$8,825,908	\$6,124,437	\$7,936,868	\$12,997,308	\$15,933,927	\$5,861,162	\$136,572,352
10	INCREASE																	
11	DOLLAR AMOUNT ⁽⁴⁾	\$58,158	(\$56,095)	(\$0)	(\$707)	(\$1,162)	\$6	\$1,571	\$8,934	\$302,406	\$1,477,417	\$922,597	\$635,429	\$380,622	\$660,872	\$209,370	\$173,278	\$12,755,612
12	DOLLAR AMOUNT ⁽⁵⁾	\$15,908	\$0	\$0	\$0	(\$7,034)	(\$1,062)	(\$594)	\$3,202	\$144,911	\$725,165	\$597,668	\$386,342	\$420,541	\$625,444	\$598,574	\$0	\$10,488,521
13	% NON-FUEL	49.48%	-100.00%	-100.00%	-21.12%	-10.77%	0.20%	14.73%	69.33%	57.24%	57.13%	56.01%	57.92%	26.38%	31.94%	8.99%	54.88%	35.81%
14	% TOTAL	11.03%	-21.44%	-100.00%	-5.78%	-8.69%	0.16%	12.42%	58.92%	50.70%	51.63%	51.02%	52.90%	23.55%	31.94%	8.99%	54.88%	20.28%

15 ⁽¹⁾ REFLECTS INCREASE IN BILLS FOR THE YEAR THE NEW RATES ARE EXPECTED TO BE IN EFFECT.
 16 ⁽²⁾ REFLECTS INCREASE IN CONSUMPTION FOR THE YEAR THE NEW RATES ARE EXPECTED TO BE IN EFFECT.
 17 ⁽³⁾ OTHER REVENUE CONSISTS OF THE FOLLOWING ITEMS:

18
 19
 20
 21

22

23
 24
 25

26 ⁽⁴⁾ HISTORIC BASE YEAR VS PROJECTED TEST YEAR
 27 ⁽⁵⁾ HISTORIC BASE YEAR ADJUSTED FOR GROWTH VS PROJECTED TEST YEAR

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES
 DOCKET NO 030559-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 09/30/02
 PROJECTED TEST YEAR 09/30/04
 WITNESS J HOUSEHOLDER

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
RESIDENTIAL										
1	GS-1 CUSTOMER CHARGE	218,854	\$7 50000	\$1,641,405	217,987	\$7 50000	\$1,634,903	217,987	\$9 2500	\$2,016,380
2	ENERGY CHARGE	1,170,429	\$0 49367	\$577,806	1,021,870	\$0 49367	\$504,467	1,021,870	\$0 5547	\$566,831
3	TOTAL			\$2,219,211			\$2,139,369			\$2,583,211
4	GS-100 CUSTOMER CHARGE	523,462	\$7 50000	\$3,925,965	521,172	\$7 50000	\$3,908,789	521,172	\$12 0000	\$6,254,083
5	ENERGY CHARGE	6,460,002	\$0 49367	\$3,189,109	7,285,270	\$0 49367	\$3,596,519	7,285,270	\$0 4780	\$3,482,359
6	TOTAL			\$7,115,074			\$7,505,308			\$9,736,422
7	GS-220 CUSTOMER CHARGE	398,603	\$7 50000	\$2,989,623	400,649	\$7 50000	\$3,004,865	400,649	\$15 0000	\$6,009,730
8	ENERGY CHARGE	10,142,485	\$0 49367	\$5,007,041	10,472,290	\$0 49367	\$5,169,855	10,472,290	\$0 4367	\$4,573,249
9	TOTAL			\$7,996,663			\$8,174,721			\$10,582,979
10	GS-800 CUSTOMER CHARGE	10,284	\$7 50000	\$77,130	10,472	\$7 50000	\$78,540	10,472	\$20 0000	\$209,440
11	ENERGY CHARGE	606,162	\$0 49367	\$299,244	732,230	\$0 49367	\$361,480	732,230	\$0 3856	\$282,348
12	TOTAL			\$376,374			\$440,020			\$491,788
13	GS-1 2k CUSTOMER CHARGE	1,231	\$7 50000	\$9,233	1,251	\$7 50000	\$9,383	1,251	\$25 0000	\$31,275
14	ENERGY CHARGE	156,598	\$0 49367	\$77,308	209,090	\$0 49367	\$103,221	209,090	\$0 3062	\$64,023
15	TOTAL			\$86,540			\$112,604			\$95,298
16	GAS LIGHTING CUSTOMER CHARGE	2,658	\$0 00000	\$0	2,976	\$0 00000	\$0	2,976	\$0 0000	\$0
17	ENERGY CHARGE	29,328	\$0 49367	\$14,478	66,480	\$0 49367	\$26,445	66,480	\$0 4780	\$25,606
18	TOTAL			\$14,478	22		\$26,445			\$25,606

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC
 DOCKET NO 030589-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 09/30/02
 PROJECTED TEST YEAR 09/30/04
 WITNESS J HOUSEHOLDER

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	
COMMERCIAL SALES											
1	GS-1	CUSTOMER CHARGE	4,341	\$20.00000	\$86,820	4,087	\$20.00000	\$81,740	4,087	\$9.25000	\$37,605
2		ENERGY CHARGE	10,987	\$0.23877	\$2,623	25,350	\$0.23877	\$6,053	25,350	\$0.6547	\$14,062
3		TOTAL			\$89,443			\$87,793			\$51,666
4	GS-100	CUSTOMER CHARGE	1,753	\$20.00000	\$35,060	1,654	\$20.00000	\$33,080	1,654	\$12.00000	\$19,848
5		ENERGY CHARGE	28,746	\$0.23877	\$6,864	25,630	\$0.23877	\$6,120	25,630	\$0.4780	\$12,251
6		TOTAL			\$41,924			\$39,200			\$32,099
7	GS-220	CUSTOMER CHARGE	4,510	\$20.00000	\$90,200	4,246	\$20.00000	\$84,920	4,246	\$15.00000	\$63,690
8		ENERGY CHARGE	170,511	\$0.23877	\$40,713	203,580	\$0.23877	\$48,609	203,580	\$0.4367	\$88,612
9		TOTAL			\$130,913			\$133,529			\$152,302
10	GS-600	CUSTOMER CHARGE	4,159	\$20.00000	\$83,180	3,921	\$20.00000	\$78,420	3,921	\$20.00000	\$78,420
11		ENERGY CHARGE	349,396	\$0.23877	\$83,425	357,570	\$0.23877	\$85,377	357,570	\$0.3552	\$127,111
12		TOTAL			\$166,605			\$163,797			\$205,531
13	GS-1.2k	CUSTOMER CHARGE	19,686	\$20.00000	\$393,720	18,548	\$20.00000	\$370,951	18,548	\$20.00000	\$370,951
14		ENERGY CHARGE	5,667,772	\$0.23877	\$1,353,294	5,046,640	\$0.23877	\$1,204,986	5,046,640	\$0.23877	\$1,204,986
15		TOTAL			\$1,747,014			\$1,575,937			\$1,575,937
16	GS-6A	CUSTOMER CHARGE	9,274	\$20.00000	\$185,480	8,737	\$20.00000	\$174,740	8,737	\$20.00000	\$174,740
17		ENERGY CHARGE	8,844,283	\$0.23877	\$2,111,749	8,170,505	\$0.23877	\$1,950,871	8,170,505	\$0.23877	\$1,950,871
18		TOTAL			\$2,297,229			\$2,125,611			\$2,125,611
19	GS-25k	CUSTOMER CHARGE	1,173	\$20.00000	\$23,460	1,106	\$20.00000	\$22,120	1,106	\$150.00000	\$165,900
20		ENERGY CHARGE	2,618,102	\$0.23877	\$625,124	3,653,540	\$0.23877	\$872,356	3,653,540	\$0.27520	\$1,003,811
21		TOTAL			\$648,584			\$894,476			\$1,169,711
22	GS-25k	CUSTOMER CHARGE	157	\$20.00000	\$3,140	149	\$20.00000	\$2,980	149	\$185.00000	\$27,355
23		DEMAND CHARGE	4,140			4,140			4,140	\$7.25000	\$30,015
24		ENERGY CHARGE	1,326,877	\$0.23877	\$316,818	781,690	\$0.23877	\$186,644	781,690	\$0.25800	\$201,676
25		TOTAL			\$319,958			\$189,624			\$229,036
26	GS-120k	CUSTOMER CHARGE	66	\$50.00000	\$3,300	72	\$50.00000	\$3,600	72	\$300.00000	\$21,600
27		DEMAND CHARGE	3,048			3,048			3,048	\$7.25000	\$22,098
28		ENERGY CHARGE	617,295	\$0.17847	\$110,189	923,000	\$0.17847	\$164,728	923,000	\$0.14300	\$131,989
29		TOTAL			\$113,489			\$168,328			\$175,687
30	GS-250k	CUSTOMER CHARGE	33	\$100.00000	\$3,300	0	\$100.00000	\$0	0	\$500.00000	\$0
31		DEMAND CHARGE	0			0			0	\$7.25000	\$0
32		ENERGY CHARGE	314,966	\$0.15787	\$49,724	0	\$0.15787	\$0	0	\$0.13090	\$0
33		TOTAL			\$53,024			\$0			\$0
34	GS-1,250k	CUSTOMER CHARGE	0	\$250.00000	\$0	0	\$250.00000	\$0	0	\$800.00000	\$0
35		DEMAND CHARGE	0			0			0	\$7.25000	\$0
36		ENERGY CHARGE	0	\$0.11198	\$0	0	\$0.11198	\$0	0	\$0.10130	\$0
37		TOTAL			\$0			\$0			\$0
38	NATURAL GAS	CUSTOMER CHARGE	36	\$15.00000	\$540	36	\$15.00000	\$540	36	\$15.00000	\$540
39	VEHICLES	ENERGY CHARGE	15,459	\$0.17500	\$2,705	12,000	\$0.17500	\$2,100	12,000	\$0.17500	\$2,100
40		TOTAL			\$3,245			\$2,640			\$2,640

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC
 DOCKET NO 030569-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 09/30/02
 PROJECTED TEST YEAR 09/30/04
 WITNESS J HOUSEHOLDER

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
COMMERCIAL TRANSPORTATION										
1	GS-1 CUSTOMER CHARGE	426	\$25 00000	\$10 650	517	\$25 00000	\$12 925	517	\$9 25000	\$4,782
2	ENERGY CHARGE	657	\$0 23877	\$157	1,310	\$0 23877	\$313	1 310	\$0 55470	\$727
3	TOTAL			\$10,807			\$13,238			\$5,509
4	GS-100 CUSTOMER CHARGE	101	\$25 00000	\$2 625	119	\$25 00000	\$2,975	119	\$12 00000	\$1 428
5	ENERGY CHARGE	2,016	\$0 23877	\$481	1,360	\$0 23877	\$325	1,360	\$0 47800	\$650
6	TOTAL			\$3,006			\$3,300			\$2,078
7	GS-220 CUSTOMER CHARGE	269	\$25 00000	\$6,725	322	\$25 00000	\$8,050	322	\$15 00000	\$4,830
8	ENERGY CHARGE	16 047	\$0 23877	\$3,831	11,080	\$0 23877	\$2,646	11,080	\$0 43670	\$4,839
9	TOTAL			\$10,556			\$10 696			\$9 669
10	GS-600 CUSTOMER CHARGE	292	\$25 00000	\$7,300	357	\$25 00000	\$8 925	357	\$20 00000	\$7,140
11	ENERGY CHARGE	22 771	\$0 23877	\$5,437	30 700	\$0 23877	\$7 330	30 700	\$0 35560	\$11,838
12	TOTAL			\$12 737			\$16,255			\$18 978
13	GS-1 2k CUSTOMER CHARGE	5 161	\$25 00000	\$129,525	6,429	\$25 00000	\$160,725	6,429	\$25 00000	\$160,725
14	ENERGY CHARGE	1,625,434	\$0 23877	\$388,105	2,020,940	\$0 23877	\$482,540	2,020,940	\$0 30620	\$616,812
15	TOTAL			\$517 630			\$643,265			\$779,537
16	GS-6k CUSTOMER CHARGE	9,656	\$25 00000	\$241 400	12,163	\$25 00000	\$304,075	12,163	\$33 00000	\$401 379
17	ENERGY CHARGE	9,557,203	\$0 23877	\$2 281 973	12,371,359	\$0 23877	\$2 953 909	12,371,359	\$0 26820	\$3 565,426
18	TOTAL			\$2,523 373			\$3,257 984			\$3,966,805
19	GS-25k CUSTOMER CHARGE	2 254	\$25 00000	\$56 350	2,869	\$25 00000	\$71,725	2,869	\$130 00000	\$372,970
20	ENERGY CHARGE	6,484 012	\$0 23877	\$1 548,183	7,879,550	\$0 23877	\$1 881,400	7,879 550	\$0 27590	\$2 173,968
21	TOTAL			\$1,604,533			\$1,953,125			\$2,546,938
22	GS-60k CUSTOMER CHARGE	639	\$25 00000	\$15,975	804	\$25 00000	\$20,100	804	\$185 00000	\$148,740
23	DEMAND CHARGE	20 724	\$0 00000	\$0	20,724	\$0 00000	\$0	20 724	\$7 25000	\$150,249
24	ENERGY CHARGE	4,406,538	\$0 23877	\$1,052 149	5,531 570	\$0 23877	\$1,320,773	5,531,570	\$0 25800	\$1,427,145
25	TOTAL			\$1,068,124			\$1,340,873			\$1,726,134
26	GS-120k CUSTOMER CHARGE	579	\$55 00000	\$31,845	528	\$55 00000	\$29,040	528	\$300 00000	\$158,400
27	DEMAND CHARGE	77,832	\$0 00000	\$0	77,832	\$0 00000	\$0	77,832	\$7 25000	\$564,282
28	ENERGY CHARGE	7 626 380	\$0 17847	\$1,361,080	7,699,485	\$0 17847	\$1 374,127	7,699,485	\$0 14300	\$1 101 026
29	TOTAL			\$1,392,925			\$1,403 167			\$1 823,708
30	GS-250k CUSTOMER CHARGE	370	\$175 00000	\$64,750	360	\$175 00000	\$63 000	360	\$500 00000	\$180,000
31	DEMAND CHARGE	118,236	\$0 00000	\$0	118,236	\$0 00000	\$0	118,236	\$7 25000	\$857,211
32	ENERGY CHARGE	12 188 355	\$0 15787	\$1,924 176	12,931,652	\$0 15787	\$2 041 520	12,931,652	\$0 13090	\$1 692,753
33	TOTAL			\$1,988 926			\$2,104 520			\$2 729,964
34	GS-1,250k CUSTOMER CHARGE	120	\$400 00000	\$48,000	126	\$400 00000	\$50,400	126	\$600 00000	\$100 800
35	DEMAND CHARGE	100,464	\$0 00000	\$0	100,464	\$0 00000	\$0	100 464	\$7 25000	\$726,364
36	ENERGY CHARGE	19,238,808	\$0 11198	\$2 154 362	16,871,740	\$0 11198	\$1,889 297	16,871,740	\$0 10130	\$1,709,107
37	TOTAL			\$2 202,362			\$1,939 697			\$2 536,271
38	CONTRACT CUSTOMER CHARGE	8	\$400 00000	\$3,200	12	\$400 00000	\$4,800	12	\$400 00000	\$4,800
39	DEMAND ENERGY CHARGE	4,367 250	\$0 07156	\$312,540	6,766 180	\$0 07156	\$484 218	6,766,180	\$0 07156	\$484 218
40	TOTAL			\$315,740			\$489 018			\$489 018
41	TFS CUSTOMER CHARGE	11	\$0 0000	\$0	11	\$0 0000	\$0	132	\$400 0000	\$52,800
42	Per CUSTOMER CHARGE	2 056	\$0 0000	\$0	2 056	\$0 0000	\$0	24 672	\$5 9200	\$146 058
43	TOTAL			\$0			\$0			\$198,858
44	GRAND TOTAL			\$35,070,373			\$36,954 540			\$47 045,034

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY CITY GAS OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC
 DOCKET NO 030569-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 09/30/02
 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.	15 Minutes	\$5.84
2	Physical Turn On Record Initial Reading, Drop Test, Light Appliances, Complete Service Order (Travel & Overheads Included in Rate)	75 Minutes	\$31.05
3	Materials Miscellaneous Fittings		\$14.59
4	Outside Contractor Cost \$65.00 if Used		<u>\$0.00</u>
5	Total Cost to Initiate New Service		<u>\$51.48</u>

FLORIDA PUBLIC SERVICE COMMISSION

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. 09/30/02

COMPANY CITY GAS OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.

WITNESS R F WALL

DOCKET NO 030569-GU

<u>Line</u>	<u>Description</u>	<u>Basic</u>		<u>Complex</u>	
		<u>Time Involved</u>	<u>Cost</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	16 Minutes	\$6.25	8 Minutes	\$5.12
2	Physical Turn On Record Initial Reading, Drop Test, Light Multiple Appliances, Complete Service Order (Travel & Overheads Included in Rate)	150 Minutes	\$62.10	270 Minutes	\$111.78
3	Materials Miscellaneous Fittings		\$28.76		\$528.00
4	Outside Contractor Cost \$130.00 if Used		<u>\$0.00</u>		<u>\$0.00</u>
5	Total Cost to Initiate New Service	Basic	<u>\$97.11</u>	Complex	<u>\$644.90</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

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 09/30/02

COMPANY CITY GAS OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.

WITNESS R F WALL

DOCKET NO: 030569-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 Service Order, and Backending of Completed Service Order	20 Minutes	\$7.61
2	Physical Turn On Record Initial Reading, Drop Test, Light Appliances, Complete Service Order (Travel & Overheads Included in Rate)	60 Minutes	\$24.84
3	Materials Miscellaneous fittings		\$19.22
4	Outside Contractor Cost \$65.00 if Used		<u>\$0.00</u>
5	Total Cost to Reconnect Established Service		<u>\$51.67</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

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: 09/30/02

COMPANY: CITY GAS OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.

WITNESS: R. F. WALL

DOCKET NO: 030569-GU

<u>Line</u>	<u>Description</u>	<u>Basic</u>		<u>Complex</u>	
		<u>Time Involved</u>	<u>Cost</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	18 Minutes	\$6.83	21 Minutes	\$8.07
2	Physical Turn On Record Initial Reading, Drop Test, Light Multiple Appliances, Complete Service Order (Travel & Overheads Included in Rate)	75 Minutes	\$31.05	150 Minutes	\$62.10
3	Materials Miscellaneous Fittings		\$132.48		\$462.48
4	Outside Contractor Cost \$250.00 if Used		<u>\$0.00</u>		<u>\$0.00</u>
5	Total Cost to Reconnect Established Service		<u>\$170.36</u>		<u>\$532.65</u>

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC
 DOCKET NO 030569-GU

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 09/30/02
 WITNESS R. F. WALL

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	\$4.40	15 Minutes	\$4.40
2	Physical Turn Off OR Collection Record Reading, Disconnect or Collect, Complete Service Order (Travel & Overheads Included in Rate)	50 Minutes	\$14.65	40 Minutes	\$11.72
3	Materials Bullet, Lock, Shell, Caps		\$3.33		\$0.00
4	Outside Contractor Cost \$45.00 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		<u>\$22.38</u>		<u>\$16.12</u>

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: 09/30/02

COMPANY: CITY GAS OF FLORIDA
A DIVISION OF NUI UTILITIES, INC

WITNESS R F WALL

DOCKET NO: 030569-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	11 Minutes	\$4.24
2	Read and Leave Open Record Reading, Complete Service Order (Travel & Overheads Included in Rate)	35 Minutes	\$14.49
3	Materials None		\$0.00
4	Outside Contractor Cost \$45.00 if Used		\$0.00
5	Total Cost to Establish New Tenant at an Established Premise		\$18.73

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION. PROVIDE THE COST OF TEMPORARILY DISCONNECTING SERVICE PER CUSTOMER REQUEST

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA 09/30/02

COMPANY: CITY GAS OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.
DOCKET NO: 030569-GU

WITNESS. R. F. WALL

<u>Line</u>	<u>Description</u>	<u>Disconnection</u>	
		<u>Time Involved</u>	<u>Cost</u>
1	Customer Contact Initial Contact in Call Center, Confirm Tenant and Premise Information, Generate Disconnect Service Order.	15 Minutes	\$5.28
2	Physical Turn Off OR Collection Record Reading, Disconnect, Complete Service Order (Travel & Overheads Included in Rate) Backending of Completed Service Order	50 Minutes	\$20.70
3	Materials Bullet, Lock, Shell, Caps		\$3.33
4	Outside Contractor Cost \$45.00 if Used		\$0.00
5	Total Cost to Disconnect Established Service Cost to Reconnect: See Sheets 3 of 7 and 4 of 7		<u>\$22.38</u>

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES
 DOCKET NO. 030569-GU

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

TYPE OF DATA SHOWN.
 HISTORIC BASE YEAR DATA 09/30/02
 PROJECTED TEST YEAR 09/30/04
 WITNESS J HOUSEHOLDER

**SYSTEM MONTHLY SALES VOLUMES
 (THERMS)**

LINE NO	MONTH	YEARS ENDED - 9/30/99 - 9/30/02			
		FY 1999	FY 2000	FY 2001	FY 2002
1	October	3,950,956	4,075,752	3,565,567	3,033,418
2	November	4,648,711	4,506,000	3,427,006	3,253,196
3	December	4,583,527	5,063,061	4,358,787	3,364,269
4	January	5,301,322	5,977,256	5,569,667	4,194,105
5	February	5,877,146	6,001,725	5,545,769	3,795,290
6	March	5,902,824	5,756,494	4,390,442	4,098,294
7	April	4,889,831	4,805,565	4,035,012	2,876,163
8	May	4,411,438	4,420,947	3,629,725	2,789,637
9	June	4,511,759	4,009,303	3,140,731	2,935,292
10	July	4,368,423	3,791,245	2,854,542	2,810,403
11	August	3,964,766	3,623,975	2,910,708	2,693,512
12	September	<u>4,093,920</u>	<u>3,372,293</u>	<u>2,878,927</u>	<u>2,685,820</u>
13	TOTAL	<u>56,504,623</u>	<u>55,403,616</u>	<u>46,306,883</u>	<u>38,529,399</u>

CONTRIBUTION TO THE SYSTEM PEAK MONTH SALES VOLUME BY RATE CLASS

RATE CLASS	MAR 1999	FEB 2000	JAN 2001	JAN 2002
14 GS-1	225,527	274,101	217,129	148,964
15 GS-100	1,013,792	1,209,497	1,054,077	819,992
16 GS-220	1,386,266	1,807,414	1,855,896	1,397,723
17 GS-600	131,533	145,554	148,917	124,768
18 GS-1 2k	540,703	732,897	579,313	535,467
19 GS-6k	983,237	1,079,077	966,678	869,015
20 GS-25k	352,310	331,424	262,699	229,072
21 GS-60k	23,613	41,975	45,425	33,180
22 GS-120k	1,134,163	306,175	319,667	143
23 GS-250k	102,978	68,768	112,637	31,751
24 GS-1.250k	0	0	0	0
25 GL	4,757	4,843	3,526	2,588
26 NGV	<u>3,945</u>	<u>0</u>	<u>3,703</u>	<u>1,442</u>
27 TOTAL	<u>5,902,824</u>	<u>6,001,725</u>	<u>5,569,667</u>	<u>4,194,105</u>

(TOTAL EQUALS THE PEAK MONTH SALES FROM ABOVE)

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.: 030569-GU

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

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 09/30/02
 PROJECTED TEST YEAR 09/30/04
 WITNESS J HOUSEHOLDER

**SYSTEM MONTHLY TRANSPORTATION VOLUMES
 (THERMS)**

LINE NO.	MONTH	YEARS ENDED - 9/30/99 - 9/30/02			
		FY 1999	FY 2000	FY 2001	FY 2002
1	October	3,638,271	3,816,432	4,218,793	5,000,740
2	November	3,588,072	3,972,728	5,352,744	5,205,933
3	December	3,866,455	4,147,975	3,377,612	5,072,796
4	January	3,884,694	4,323,812	5,060,795	6,438,395
5	February	4,006,179	4,291,131	8,124,991	5,905,664
6	March	4,520,905	4,734,234	5,450,626	6,343,986
7	April	4,171,602	4,888,026	1,476,037	5,930,839
8	May	3,818,069	4,286,376	4,972,534	5,309,572
9	June	3,509,704	4,256,347	4,346,512	5,170,646
10	July	3,424,000	3,652,018	4,424,674	5,214,207
11	August	3,672,803	4,281,314	4,176,124	5,057,301
12	September	<u>3,640,434</u>	<u>3,872,903</u>	<u>4,356,536</u>	<u>4,885,381</u>
13	TOTAL	<u>45,741,188</u>	<u>50,523,296</u>	<u>55,337,978</u>	<u>65,535,470</u>

CONTRIBUTION TO THE SYSTEM PEAK MONTH TRANSPORTATION VOLUMES BY RATE CLASS

RATE CLASS	MAR 1999	APR 2000	FEB 2001	JAN 2002
14 GS-1	303	191	3,676	44
15 GS-100	165	1,171	916	253
16 GS-220	1,456	1,544	2,344	2,279
17 GS-600	1,629	1,918	2,466	2,786
18 GS-1 2k	125,224	127,491	166,077	164,695
19 GS-6k	649,890	665,692	830,342	977,143
20 GS-25k	414,915	422,986	657,064	648,822
21 GS-60k	321,240	385,352	407,846	431,982
22 GS-120k	508,816	496,556	1,107,730	619,850
23 GS-250k	968,121	1,094,930	1,796,609	1,098,427
24 GS-1,250k	1,529,146	1,690,195	3,149,921	1,863,753
25 KDS	0	0	0	<u>628,361</u>
26 TOTAL	<u>4,520,905</u>	<u>4,888,026</u>	<u>8,124,991</u>	<u>6,438,395</u>

(TOTAL EQUALS THE PEAK MONTH SALES FROM ABOVE)

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC
 DOCKET NO: 030569-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA 09/30/02
 PROJECTED TEST YEAR 09/30/04
 WITNESS: J HOUSEHOLDER

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

LINE NO.	MONTH	YEARS ENDED - 9/30/99 - 9/30/02			
		FY 1999	FY 2000	FY 2001	FY 2002
1	October	7,589,227	7,892,184	7,784,360	8,034,158
2	November	8,236,783	8,478,728	8,779,750	8,459,129
3	December	8,449,982	9,211,036	7,736,399	8,437,065
4	January	9,186,016	10,301,068	10,630,462	10,632,500
5	February	9,883,325	10,292,856	13,670,760	9,700,954
6	March	10,423,729	10,490,728	9,841,068	10,442,290
7	April	9,061,433	9,693,591	5,511,049	8,807,002
8	May	8,229,507	8,707,323	8,602,259	8,099,209
9	June	8,021,463	8,265,650	7,487,243	8,105,938
10	July	7,792,423	7,443,263	7,279,216	8,024,610
11	August	7,637,569	7,905,289	7,086,832	7,750,813
12	September	<u>7,734,354</u>	7,245,196	7,235,463	7,571,201
13	TOTAL	<u>102,245,811</u>	<u>105,926,912</u>	<u>101,644,861</u>	<u>104,064,869</u>

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

RATE CLASS	MAR 1999	MAR 2000	FEB 2001	JAN 2002
14 GS-1	225,830	205,198	207,793	149,008
15 GS-100	1,013,957	881,180	985,367	820,245
16 GS-220	1,387,722	1,184,170	1,472,921	1,400,002
17 GS-600	133,162	108,251	117,676	127,554
18 GS-1 2k	665,927	763,418	755,778	700,162
19 GS-6k	1,633,127	1,110,452	1,087,323	1,846,158
20 GS-25k	767,225	712,799	808,960	877,894
21 GS-60k	344,853	519,012	493,532	465,162
22 GS-120k	1,642,979	1,025,262	1,685,995	619,993
23 GS-250k	1,071,099	1,617,362	2,232,569	1,130,178
24 GS-1,250k	1,529,146	2,350,660	3,811,701	1,863,753
25 GL	4,757	3,622	3,276	2,588
26 NGV	3,945	9,342	7,869	1,442
27 KDS	0	0	0	<u>628,361</u>
28 TOTAL	<u>10,423,729</u>	<u>10,490,728</u>	<u>13,670,760</u>	<u>10,632,500</u>

(TOTAL EQUALS THE PEAK MONTH SALES FROM ABOVE)

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.: 030569-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES
 FOR THE RESIDENTIAL RATE CLASS.
 GS-1

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 09/30/02
 PROJECTED TEST YEAR: 09/30/04
 WITNESS: J. HOUSEHOLDER

LINE NO.	PRESENT RATES	PROPOSED RATES
1	CUSTOMER CHARGE \$7.5000	CUSTOMER CHARGE \$9.2500
2	ENERGY CHARGE \$0.49367 PER THERM	ENERGY CHARGE \$0.55470 PER THERM
	GAS COST 0.79397 PER THERM	
	THERM USAGE INCREMENT 2 THERMS	
	AVERAGE USAGE PER CUSTOMER 5 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
0	\$7.50	\$7.50	\$9.25	\$9.25	23.33%	23.33%
2	\$8.49	\$10.08	\$10.36	\$11.95	22.06%	18.58%
3	\$9.47	\$12.65	\$11.47	\$14.64	21.05%	15.76%
4	\$10.46	\$15.23	\$12.58	\$17.34	20.23%	13.90%
5	\$11.45	\$17.80	\$13.69	\$20.04	19.55%	12.57%
6	\$12.44	\$20.38	\$14.80	\$22.74	18.98%	11.58%
7	\$13.42	\$22.95	\$15.91	\$25.43	18.49%	10.82%
8	\$14.41	\$25.53	\$17.02	\$28.13	18.07%	10.20%
9	\$15.40	\$28.10	\$18.13	\$30.83	17.71%	9.70%
10	\$16.39	\$30.68	\$19.23	\$33.53	17.38%	9.29%
11	\$17.37	\$33.25	\$20.34	\$36.22	17.10%	8.93%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.: 030569-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES
 FOR THE RESIDENTIAL RATE CLASS.
 GS-100

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 09/30/02
 PROJECTED TEST YEAR: 09/30/04
 WITNESS: J. HOUSEHOLDER

LINE NO.	PRESENT RATES		PROPOSED RATES	
1	CUSTOMER CHARGE	\$7.5000	CUSTOMER CHARGE	\$12.0000
2	ENERGY CHARGE	\$0.49367 PER THERM	ENERGY CHARGE	\$0.47800 PER THERM
3		GAS COST	0.79397 PER THERM	
4		THERM USAGE INCREMENT	4 THERMS	
5		AVERAGE USAGE PER CUSTOMER	14 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	\$7.50	\$7.50	\$12.00	\$12.00	60.00%	60.00%
7	4	\$9.47	\$12.65	\$13.91	\$17.09	46.83%	35.08%
8	8	\$11.45	\$17.80	\$15.82	\$22.18	38.21%	24.58%
9	12	\$13.42	\$22.95	\$17.74	\$27.26	32.12%	18.79%
10	16	\$15.40	\$28.10	\$19.65	\$32.35	27.60%	15.12%
11	20	\$17.37	\$33.25	\$21.56	\$37.44	24.10%	12.59%
12	24	\$19.35	\$38.40	\$23.47	\$42.53	21.31%	10.74%
13	28	\$21.32	\$43.55	\$25.38	\$47.62	19.05%	9.32%
14	32	\$23.30	\$48.70	\$27.30	\$52.70	17.16%	8.21%
15	36	\$25.27	\$53.86	\$29.21	\$57.79	15.57%	7.31%
16	40	\$27.25	\$59.01	\$31.12	\$62.88	14.22%	6.56%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.. 030569-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES
 FOR THE RESIDENTIAL RATE CLASS
 GS-220

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 09/30/02
 PROJECTED TEST YEAR: 09/30/04
 WITNESS: J. HOUSEHOLDER

LINE NO	PRESENT RATES		PROPOSED RATES	
1	CUSTOMER CHARGE	\$7.5000	CUSTOMER CHARGE	\$15.0000
2	ENERGY CHARGE	\$0.49367 PER THERM	ENERGY CHARGE	\$0.43670 PER THERM
3		GAS COST	0.79397 PER THERM	
4		THERM USAGE INCREMENT	10 THERMS	
5		AVERAGE USAGE PER CUSTOMER	26 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	\$7.50	\$7.50	\$15.00	\$15.00	100.00%	100.00%
7	10	\$12.44	\$20.38	\$19.37	\$27.31	55.72%	34.01%
8	20	\$17.37	\$33.25	\$23.73	\$39.61	36.61%	19.13%
9	30	\$22.31	\$46.13	\$28.10	\$51.92	25.96%	12.55%
10	40	\$27.25	\$59.01	\$32.47	\$64.23	19.16%	8.85%
11	50	\$32.18	\$71.88	\$36.84	\$76.53	14.45%	6.47%
12	60	\$37.12	\$84.76	\$41.20	\$88.84	11.00%	4.82%
13	70	\$42.06	\$97.63	\$45.57	\$101.15	8.35%	3.60%
14	80	\$46.99	\$110.51	\$49.94	\$113.45	6.26%	2.66%
15	90	\$51.93	\$123.39	\$54.30	\$125.76	4.57%	1.92%
16	100	\$56.87	\$136.26	\$58.67	\$138.07	3.17%	1.32%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.: 030569-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES
 FOR THE RESIDENTIAL RATE CLASS.
 GS-600

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 09/30/02
 PROJECTED TEST YEAR: 09/30/04
 WITNESS. J. HOUSEHOLDER

LINE NO.	PRESENT RATES			PROPOSED RATES		
1	CUSTOMER CHARGE	\$7.5000		CUSTOMER CHARGE	\$20.0000	
2	ENERGY CHARGE	\$0.49367	PER THERM	ENERGY CHARGE	\$0.38560	PER THERM
3			GAS COST 0.79397 PER THERM			
4			THERM USAGE INCREMENT 30 THERMS			
5			AVERAGE USAGE PER CUSTOMER 70 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	\$7.50	\$7.50	\$20.00	\$20.00	166.67%	166.67%
7	30	\$22.31	\$46.13	\$31.57	\$55.39	41.50%	20.07%
8	60	\$37.12	\$84.76	\$43.14	\$90.77	16.21%	7.10%
9	90	\$51.93	\$123.39	\$54.70	\$126.16	5.34%	2.25%
10	120	\$66.74	\$162.02	\$66.27	\$161.55	-0.70%	-0.29%
11	150	\$81.55	\$200.65	\$77.84	\$196.94	-4.55%	-1.85%
12	180	\$96.36	\$239.28	\$89.41	\$232.32	-7.22%	-2.91%
13	210	\$111.17	\$277.90	\$100.98	\$267.71	-9.17%	-3.67%
14	240	\$125.98	\$316.53	\$112.54	\$303.10	-10.67%	-4.24%
15	270	\$140.79	\$355.16	\$124.11	\$338.48	-11.85%	-4.70%
16	300	\$155.60	\$393.79	\$135.68	\$373.87	-12.80%	-5.06%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.: 030569-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES
 FOR THE RESIDENTIAL RATE CLASS.
 GS-1.2k

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 09/30/02
 PROJECTED TEST YEAR: 09/30/04
 WITNESS: J. HOUSEHOLDER

LINE NO.	PRESENT RATES		PROPOSED RATES	
1	CUSTOMER CHARGE	\$7.5000	CUSTOMER CHARGE	\$25.0000
2	ENERGY CHARGE	\$0.49367 PER THERM	ENERGY CHARGE	\$0.30620 PER THERM
3		GAS COST	0.79397 PER THERM	
4		THERM USAGE INCREMENT	40 THERMS	
5		AVERAGE USAGE PER CUSTOMER	167 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	\$7.50	\$7.50	\$25.00	\$25.00	233.33%	233.33%
7	40	\$27.25	\$59.01	\$37.25	\$69.01	36.71%	16.95%
8	80	\$46.99	\$110.51	\$49.50	\$113.01	5.32%	2.26%
9	120	\$66.74	\$162.02	\$61.74	\$157.02	-7.49%	-3.08%
10	160	\$86.49	\$213.52	\$73.99	\$201.03	-14.45%	-5.85%
11	200	\$106.23	\$265.03	\$86.24	\$245.03	-18.82%	-7.54%
12	240	\$125.98	\$316.53	\$98.49	\$289.04	-21.82%	-8.69%
13	280	\$145.73	\$368.04	\$110.74	\$333.05	-24.01%	-9.51%
14	320	\$165.47	\$419.54	\$122.98	\$377.05	-25.68%	-10.13%
15	360	\$185.22	\$471.05	\$135.23	\$421.06	-26.99%	-10.61%
16	400	\$204.97	\$522.56	\$147.48	\$465.07	-28.05%	-11.00%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.: 030569-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 09/30/02
 PROJECTED TEST YEAR: 09/30/04
 WITNESS: J. HOUSEHOLDER

LINE NO.	PRESENT RATES	PROPOSED RATES
1	CUSTOMER CHARGE \$0.00	CUSTOMER CHARGE \$0.00
2	ENERGY CHARGE \$0.49367 PER THERM	ENERGY CHARGE \$0.4780 PER THERM
3	GAS COST 0.79397 PER THERM	
4	THERM USAGE INCREMENT 10 THERMS	
5	AVERAGE USAGE PER CUSTOMER 22 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	\$4.94	\$12.88	\$4.78	\$12.72	-3.17%	-1.22%
8	20	\$9.87	\$25.75	\$9.56	\$25.44	-3.17%	-1.22%
9	30	\$14.81	\$38.63	\$14.34	\$38.16	-3.17%	-1.22%
10	40	\$19.75	\$51.51	\$19.12	\$50.88	-3.17%	-1.22%
11	50	\$24.68	\$64.38	\$23.90	\$63.60	-3.17%	-1.22%
12	60	\$29.62	\$77.26	\$28.68	\$76.32	-3.17%	-1.22%
13	70	\$34.56	\$90.13	\$33.46	\$89.04	-3.17%	-1.22%
14	80	\$39.49	\$103.01	\$38.24	\$101.76	-3.17%	-1.22%
15	90	\$44.43	\$115.89	\$43.02	\$114.48	-3.17%	-1.22%
16	100	\$49.37	\$128.76	\$47.80	\$127.20	-3.17%	-1.22%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.: 030569-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES
 FOR THE COMMERCIAL SALES RATE CLASS.
 GS-1

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 09/30/02
 PROJECTED TEST YEAR: 09/30/04
 WITNESS: J. HOUSEHOLDER

LINE NO.	PRESENT RATES				PROPOSED RATES		
1	CUSTOMER CHARGE	\$20.00			CUSTOMER CHARGE	\$9.25	
2	ENERGY CHARGE	\$0.23877	PER THERM		ENERGY CHARGE	\$0.5547	PER THERM
			GAS COST	0.79397	PER THERM		
			THERM USAGE INCREMENT	2	THERMS		
			AVERAGE USAGE PER CUSTOMER	6	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
	0	\$20.00	\$20.00	\$9.25	\$9.25	-53.75%	-53.75%
	2	\$20.48	\$22.07	\$10.36	\$11.95	-49.41%	-45.86%
	4	\$20.96	\$24.13	\$11.47	\$14.64	-45.27%	-39.31%
	6	\$21.43	\$26.20	\$12.58	\$17.34	-41.31%	-33.80%
10	8	\$21.91	\$28.26	\$13.69	\$20.04	-37.53%	-29.09%
11	10	\$22.39	\$30.33	\$14.80	\$22.74	-33.91%	-25.03%
12	12	\$22.87	\$32.39	\$15.91	\$25.43	-30.43%	-21.48%
13	14	\$23.34	\$34.46	\$17.02	\$28.13	-27.10%	-18.36%
14	16	\$23.82	\$36.52	\$18.13	\$30.83	-23.91%	-15.59%
15	18	\$24.30	\$38.59	\$19.23	\$33.53	-20.84%	-13.12%
16	20	\$24.78	\$40.65	\$20.34	\$36.22	-17.89%	-10.90%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO : 030569-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES
 FOR THE COMMERCIAL SALES RATE CLASS.
 GS-100

TYPE OF DATA SHOWN.
 HISTORIC BASE YEAR: 09/30/02
 PROJECTED TEST YEAR 09/30/04
 WITNESS: J. HOUSEHOLDER

LINE NO.		PRESENT RATES			PROPOSED RATES	
1	CUSTOMER CHARGE	\$20.00			CUSTOMER CHARGE	\$12.00
2	ENERGY CHARGE	\$0.23877	PER THERM		ENERGY CHARGE	\$0.4780 PER THERM
3			GAS COST	\$0.79397	PER THERM	
4			THERM USAGE INCREMENT	4	THERMS	
5			AVERAGE USAGE PER CUSTOMER	15	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	\$20.00	\$20.00	\$12.00	\$12.00	-40.00%	-40.00%
7	4	\$20.96	\$24.13	\$13.91	\$17.09	-33.61%	-29.19%
8	8	\$21.91	\$28.26	\$15.82	\$22.18	-27.78%	-21.53%
9	12	\$22.87	\$32.39	\$17.74	\$27.26	-22.43%	-15.83%
10	16	\$23.82	\$36.52	\$19.65	\$32.35	-17.52%	-11.42%
11	20	\$24.78	\$40.65	\$21.56	\$37.44	-12.98%	-7.91%
12	24	\$25.73	\$44.79	\$23.47	\$42.53	-8.78%	-5.04%
13	28	\$26.69	\$48.92	\$25.38	\$47.62	-4.88%	-2.66%
14	32	\$27.64	\$53.05	\$27.30	\$52.70	-1.25%	-0.65%
15	36	\$28.60	\$57.18	\$29.21	\$57.79	2.14%	1.07%
16	40	\$29.55	\$61.31	\$31.12	\$62.88	5.31%	2.56%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC
 DOCKET NO : 030569-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES
 FOR THE COMMERCIAL SALES RATE CLASS.
 GS-220

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 09/30/02
 PROJECTED TEST YEAR: 09/30/04
 WITNESS: J. HOUSEHOLDER

LINE NO.		PRESENT RATES			PROPOSED RATES	
1	CUSTOMER CHARGE	\$20.00			CUSTOMER CHARGE	\$15.00
2	ENERGY CHARGE	\$0.23877	PER THERM		ENERGY CHARGE	\$0.4367 PER THERM
3			GAS COST	\$0 79397	PER THERM	
4			THERM USAGE INCREMENT	10	THERMS	
5			AVERAGE USAGE PER CUSTOMER	48	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	\$20.00	\$20.00	\$15.00	\$15.00	-25.00%	-25.00%
7	10	\$22.39	\$30.33	\$19.37	\$27.31	-13.49%	-9.96%
8	20	\$24.78	\$40.65	\$23.73	\$39.61	-4.20%	-2.56%
9	30	\$27.16	\$50.98	\$28.10	\$51.92	3.45%	1.84%
10	40	\$29.55	\$61.31	\$32.47	\$64.23	9.87%	4.76%
11	50	\$31.94	\$71.64	\$36.84	\$76.53	15.33%	6.84%
12	60	\$34.33	\$81.96	\$41.20	\$88.84	20.03%	8.39%
13	70	\$36.71	\$92.29	\$45.57	\$101.15	24.12%	9.59%
14	80	\$39.10	\$102.62	\$49.94	\$113.45	27.71%	10.56%
15	90	\$41.49	\$112.95	\$54.30	\$125.76	30.88%	11.34%
16	100	\$43.88	\$123.27	\$58.67	\$138.07	33.71%	12.00%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.: 030569-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES
 FOR THE COMMERCIAL SALES RATE CLASS
 GS-600

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 09/30/02
 PROJECTED TEST YEAR 09/30/04
 WITNESS: J HOUSEHOLDER

LINE NO.	PRESENT RATES		PROPOSED RATES	
1	CUSTOMER CHARGE	\$20.00	CUSTOMER CHARGE	\$20.00
2	ENERGY CHARGE	\$0.23877 PER THERM	ENERGY CHARGE	\$0.3856 PER THERM
3		GAS COST	\$0.79397	PER THERM
4		THERM USAGE INCREMENT	30	THERMS
5		AVERAGE USAGE PER CUSTOMER	91	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	\$20.00	\$20.00	\$20.00	\$20.00	0.00%	0.00%
7	30	\$27.16	\$50.98	\$31.57	\$55.39	16.22%	8.64%
8	60	\$34.33	\$81.96	\$43.14	\$90.77	25.66%	10.75%
9	90	\$41.49	\$112.95	\$54.70	\$126.16	31.85%	11.70%
10	120	\$48.65	\$143.93	\$66.27	\$161.55	36.22%	12.24%
11	150	\$55.82	\$174.91	\$77.84	\$196.94	39.46%	12.59%
12	180	\$62.98	\$205.89	\$89.41	\$232.32	41.97%	12.84%
13	210	\$70.14	\$236.88	\$100.98	\$267.71	43.96%	13.02%
14	240	\$77.30	\$267.86	\$112.54	\$303.10	45.58%	13.16%
15	270	\$84.47	\$298.84	\$124.11	\$338.48	46.93%	13.27%
16	300	\$91.63	\$329.82	\$135.68	\$373.87	48.07%	13.36%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.: 030569-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES
 FOR THE COMMERCIAL SALES RATE CLASS.
 GS-1.2K

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR 09/30/02
 PROJECTED TEST YEAR: 09/30/04
 WITNESS: J. HOUSEHOLDER

LINE NO.		PRESENT RATES			PROPOSED RATES	
1	CUSTOMER CHARGE	\$20.00			CUSTOMER CHARGE	\$25.00
2	ENERGY CHARGE	\$0.23877	PER THERM		ENERGY CHARGE	\$0.3062 PER THERM
3			GAS COST	\$0.79397	PER THERM	
4			THERM USAGE INCREMENT	40	THERMS	
5			AVERAGE USAGE PER CUSTOMER	272	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	\$20.00	\$20.00	\$25.00	\$25.00	25.00%	25.00%
7	40	\$29.55	\$61.31	\$37.25	\$69.01	26.05%	12.55%
8	80	\$39.10	\$102.62	\$49.50	\$113.01	26.58%	10.13%
9	120	\$48.65	\$143.93	\$61.74	\$157.02	26.91%	9.10%
10	160	\$58.20	\$185.24	\$73.99	\$201.03	27.13%	8.52%
11	200	\$67.75	\$226.55	\$86.24	\$245.03	27.28%	8.16%
12	240	\$77.30	\$267.86	\$98.49	\$289.04	27.40%	7.91%
13	280	\$86.86	\$309.17	\$110.74	\$333.05	27.49%	7.72%
14	320	\$96.41	\$350.48	\$122.98	\$377.05	27.57%	7.58%
15	360	\$105.96	\$391.79	\$135.23	\$421.06	27.63%	7.47%
16	400	\$115.51	\$433.10	\$147.48	\$465.07	27.68%	7.38%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO : 030569-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES
 FOR THE COMMERCIAL SALES RATE CLASS.
 GS-6k

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 09/30/02
 PROJECTED TEST YEAR: 09/30/04
 WITNESS: J. HOUSEHOLDER

LINE NO.	PRESENT RATES		PROPOSED RATES	
1	CUSTOMER CHARGE	\$20.00	CUSTOMER CHARGE	\$33.00
2	ENERGY CHARGE	\$0.23877 PER THERM	ENERGY CHARGE	\$0.2882 PER THERM
3		GAS COST	\$0.79397	PER THERM
4		THERM USAGE INCREMENT	200	THERMS
5		AVERAGE USAGE PER CUSTOMER	935	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	\$20.00	\$20.00	\$33.00	\$33.00	65.00%	65.00%
7	200	\$67.75	\$226.55	\$90.64	\$249.43	33.78%	10.10%
8	400	\$115.51	\$433.10	\$148.28	\$465.87	28.37%	7.57%
9	600	\$163.26	\$639.64	\$205.92	\$682.30	26.13%	6.67%
10	800	\$211.02	\$846.19	\$263.56	\$898.74	24.90%	6.21%
11	1,000	\$258.77	\$1,052.74	\$321.20	\$1,115.17	24.13%	5.93%
12	1,200	\$306.52	\$1,259.29	\$378.84	\$1,331.60	23.59%	5.74%
13	1,400	\$354.28	\$1,465.84	\$436.48	\$1,548.04	23.20%	5.61%
14	1,600	\$402.03	\$1,672.38	\$494.12	\$1,764.47	22.91%	5.51%
15	1,800	\$449.79	\$1,878.93	\$551.76	\$1,980.91	22.67%	5.43%
16	2,000	\$497.54	\$2,085.48	\$609.40	\$2,197.34	22.48%	5.36%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.: 030569-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES
 FOR THE COMMERCIAL SALES RATE CLASS.
 GS-25k

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 09/30/02
 PROJECTED TEST YEAR: 09/30/04
 WITNESS: J. HOUSEHOLDER

LINE NO.	PRESENT RATES			PROPOSED RATES		
1	CUSTOMER CHARGE	\$20.00		CUSTOMER CHARGE	\$130.00	
2	ENERGY CHARGE	\$0.23877	PER THERM	ENERGY CHARGE	\$0.2759	PER THERM
3			GAS COST	\$0.79397		PER THERM
4			THERM USAGE INCREMENT	500		THERMS
5			AVERAGE USAGE PER CUSTOMER	3,303		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	\$20.00	\$20.00	\$130.00	\$130.00	550.00%	550.00%
7	500	\$139.39	\$536.37	\$267.95	\$664.94	92.24%	23.97%
8	1,000	\$258.77	\$1,052.74	\$405.90	\$1,199.87	56.86%	13.98%
9	1,500	\$378.16	\$1,569.11	\$543.85	\$1,734.81	43.82%	10.56%
10	2,000	\$497.54	\$2,085.48	\$681.80	\$2,269.74	37.03%	8.84%
11	2,500	\$616.93	\$2,601.85	\$819.75	\$2,804.68	32.88%	7.80%
12	3,000	\$736.31	\$3,118.22	\$957.70	\$3,339.61	30.07%	7.10%
13	3,500	\$855.70	\$3,634.59	\$1,095.65	\$3,874.55	28.04%	6.60%
14	4,000	\$975.08	\$4,150.96	\$1,233.60	\$4,409.48	26.51%	6.23%
15	4,500	\$1,094.47	\$4,667.33	\$1,371.55	\$4,944.42	25.32%	5.94%
16	5,000	\$1,213.85	\$5,183.70	\$1,509.50	\$5,479.35	24.36%	5.70%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.: 030569-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES
 FOR THE COMMERCIAL SALES RATE CLASS.
 GS-60k

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 09/30/02
 PROJECTED TEST YEAR: 09/30/04
 WITNESS: J. HOUSEHOLDER

LINE NO.		PRESENT RATES			PROPOSED RATES
1	CUSTOMER CHARGE	\$20.00			CUSTOMER CHARGE \$185.00
2	ENERGY CHARGE	\$0.23877	PER THERM		DEMAND CHARGE \$0.7250 PER THERM ENERGY CHARGE \$0.2580 PER THERM
3			GAS COST	\$0.79397	PER THERM
4			THERM USAGE INCREMENT	1,000	THERMS
5			AVERAGE USAGE PER CUSTOMER	5,246	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	\$20.00	\$20.00	\$185.00	\$185.00	825.00%	825.00%
7	1,000	\$258.77	\$1,052.74	\$471.55	\$1,265.52	82.23%	20.21%
8	2,000	\$497.54	\$2,085.48	\$758.11	\$2,346.05	52.37%	12.49%
9	3,000	\$736.31	\$3,118.22	\$1,044.66	\$3,426.57	41.88%	9.89%
10	4,000	\$975.08	\$4,150.96	\$1,331.21	\$4,507.09	36.52%	8.58%
11	5,000	\$1,213.85	\$5,183.70	\$1,617.77	\$5,587.62	33.28%	7.79%
12	6,000	\$1,452.62	\$6,216.44	\$1,904.32	\$6,668.14	31.10%	7.27%
13	7,000	\$1,691.39	\$7,249.18	\$2,190.87	\$7,748.66	29.53%	6.89%
14	8,000	\$1,930.16	\$8,281.92	\$2,477.43	\$8,829.19	28.35%	6.61%
15	9,000	\$2,168.93	\$9,314.66	\$2,763.98	\$9,909.71	27.44%	6.39%
16	10,000	\$2,407.70	\$10,347.40	\$3,050.53	\$10,990.23	26.70%	6.21%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.: 030569-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES
 FOR THE COMMERCIAL SALES RATE CLASS.
 GS-120k

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 09/30/02
 PROJECTED TEST YEAR: 09/30/04
 WITNESS: J HOUSEHOLDER

LINE NO.	PRESENT RATES		PROPOSED RATES	
1	CUSTOMER CHARGE	\$50.00	CUSTOMER CHARGE	\$300.00
2	ENERGY CHARGE	\$0.17847 PER THERM	DEMAND CHARGE	\$0.7250 PER THERM
			ENERGY CHARGE	\$0.1430 PER THERM
3			GAS COST	\$0.79397 PER THERM
4			THERM USAGE INCREMENT	5,000 THERMS
5			AVERAGE USAGE PER CUSTOMER	12,820 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	\$300.00	\$300.00	500.00%	500.00%
7	5,000	\$942.35	\$4,912.20	\$1,355.03	\$5,324.88	43.79%	8.40%
8	10,000	\$1,834.70	\$9,774.40	\$2,410.06	\$10,349.76	31.36%	5.89%
9	15,000	\$2,727.05	\$14,636.60	\$3,465.09	\$15,374.64	27.06%	5.04%
10	20,000	\$3,619.40	\$19,498.80	\$4,520.12	\$20,399.52	24.89%	4.62%
11	25,000	\$4,511.75	\$24,361.00	\$5,575.15	\$25,424.40	23.57%	4.37%
12	30,000	\$5,404.10	\$29,223.20	\$6,630.18	\$30,449.28	22.69%	4.20%
13	35,000	\$6,296.45	\$34,085.40	\$7,685.21	\$35,474.16	22.06%	4.07%
14	40,000	\$7,188.80	\$38,947.60	\$8,740.24	\$40,499.04	21.58%	3.98%
15	45,000	\$8,081.15	\$43,809.80	\$9,795.27	\$45,523.92	21.21%	3.91%
16	50,000	\$8,973.50	\$48,672.00	\$10,850.30	\$50,548.80	20.91%	3.86%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.: 030569-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES
 FOR THE COMMERCIAL SALES RATE CLASS.
 GS-250k

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR: 09/30/02
 PROJECTED TEST YEAR: 09/30/04
 WITNESS: J HOUSEHOLDER

LINE NO.	PRESENT RATES				PROPOSED RATES		
1	CUSTOMER CHARGE	\$100.00			CUSTOMER CHARGE	\$500.00	
2	ENERGY CHARGE	\$0.15787	PER THERM		DEMAND CHARGE	\$0.7250	PER THERM
					ENERGY CHARGE	\$0.1309	PER THERM
3			GAS COST	\$0.79397	PER THERM		
4			THERM USAGE INCREMENT	15,000	THERMS		
5			AVERAGE USAGE PER CUSTOMER	35,920	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	\$100.00	\$100.00	\$500.00	\$500.00	400.00%	400.00%
7	15,000	\$2,468.05	\$14,377.60	\$3,457.82	\$15,367.37	40.10%	6.88%
8	30,000	\$4,836.10	\$28,655.20	\$6,415.63	\$30,234.73	32.66%	5.51%
9	45,000	\$7,204.15	\$42,932.80	\$9,373.45	\$45,102.10	30.11%	5.05%
10	60,000	\$9,572.20	\$57,210.40	\$12,331.27	\$59,969.47	28.82%	4.82%
11	75,000	\$11,940.25	\$71,488.00	\$15,289.09	\$74,836.84	28.05%	4.68%
12	90,000	\$14,308.30	\$85,765.60	\$18,246.90	\$89,704.20	27.53%	4.59%
13	105,000	\$16,676.35	\$100,043.20	\$21,204.72	\$104,571.57	27.15%	4.53%
14	120,000	\$19,044.40	\$114,320.80	\$24,162.54	\$119,438.94	26.87%	4.48%
15	135,000	\$21,412.45	\$128,598.40	\$27,120.36	\$134,306.31	26.66%	4.44%
16	150,000	\$23,780.50	\$142,876.00	\$30,078.17	\$149,173.67	26.48%	4.41%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.: 030569-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES
 FOR THE COMMERCIAL SALES RATE CLASS.
 GS-1,250k

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 09/30/02
 PROJECTED TEST YEAR: 09/30/04
 WITNESS: J. HOUSEHOLDER

LINE NO.	PRESENT RATES		PROPOSED RATES	
1	CUSTOMER CHARGE	\$250.00	CUSTOMER CHARGE	\$800.00
2	ENERGY CHARGE	\$0.11198 PER THERM	DEMAND CHARGE	\$0.7250 PER THERM
			ENERGY CHARGE	\$0.1013 PER THERM
		GAS COST	\$0.79397	PER THERM
		THERM USAGE INCREMENT	100,000	THERMS
		AVERAGE USAGE PER CUSTOMER	133,900	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	\$250.00	\$250.00	\$800.00	\$800.00	220.00%	220.00%
7	100,000	\$11,448.00	\$90,845.00	\$15,247.07	\$94,644.07	33.19%	4.18%
8	200,000	\$22,646.00	\$181,440.00	\$29,694.13	\$188,488.13	31.12%	3.88%
9	300,000	\$33,844.00	\$272,035.00	\$44,141.20	\$282,332.20	30.43%	3.79%
10	400,000	\$45,042.00	\$362,630.00	\$58,588.26	\$376,176.26	30.07%	3.74%
11	500,000	\$56,240.00	\$453,225.00	\$73,035.33	\$470,020.33	29.86%	3.71%
12	600,000	\$67,438.00	\$543,820.00	\$87,482.39	\$563,864.39	29.72%	3.69%
13	700,000	\$78,636.00	\$634,415.00	\$101,929.46	\$657,708.46	29.62%	3.67%
14	800,000	\$89,834.00	\$725,010.00	\$116,376.52	\$751,552.52	29.55%	3.66%
15	900,000	\$101,032.00	\$815,605.00	\$130,823.59	\$845,396.59	29.49%	3.65%
16	1,000,000	\$112,230.00	\$906,200.00	\$145,270.65	\$939,240.65	29.44%	3.65%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUJ UTILITIES, INC
 DOCKET NO.: 030569-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: 09/30/02
 PROJECTED TEST YEAR: 09/30/04
 WITNESS: J. HOUSEHOLDER

LINE NO.		PRESENT RATES			PROPOSED RATES			
1	CUSTOMER CHARGE	\$15.00			CUSTOMER CHARGE	\$15.00		
2	ENERGY CHARGE	\$0.18	PER THERM		ENERGY CHARGE	\$0.18	PER THERM	
3			GAS COST	\$0.79397	PER THERM			
4			THERM USAGE INCREMENT	10	THERMS			
5			AVERAGE USAGE PER CUSTOMER	333	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	\$15.00	\$15.00	\$15.00	\$15.00	0.00%	0.00%
7		100	\$32.50	\$111.90	\$32.50	\$111.90	0.00%	0.00%
8		200	\$50.00	\$208.79	\$50.00	\$208.79	0.00%	0.00%
9		300	\$67.50	\$305.69	\$67.50	\$305.69	0.00%	0.00%
10		400	\$85.00	\$402.59	\$85.00	\$402.59	0.00%	0.00%
11		500	\$102.50	\$499.49	\$102.50	\$499.49	0.00%	0.00%
12		600	\$120.00	\$596.38	\$120.00	\$596.38	0.00%	0.00%
13		700	\$137.50	\$693.28	\$137.50	\$693.28	0.00%	0.00%
14		800	\$155.00	\$790.18	\$155.00	\$790.18	0.00%	0.00%
15		900	\$172.50	\$887.07	\$172.50	\$887.07	0.00%	0.00%
16		1,000	\$190.00	\$983.97	\$190.00	\$983.97	0.00%	0.00%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.: 030569-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES
 FOR THE COMMERCIAL TRANSPORTATION RATE CLASS
 GS-1

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 09/30/02
 PROJECTED TEST YEAR 09/30/04
 WITNESS: J. HOUSEHOLDER

LINE NO.	PRESENT RATES				PROPOSED RATES			
1	CUSTOMER CHARGE	\$25.00		CUSTOMER CHARGE	\$9.25			
2	ENERGY CHARGE	\$0.23877	PER THERM	ENERGY CHARGE	\$0.5547	PER THERM		
3			GAS COST	\$0.00000	PER THERM			
4			THERM USAGE INCREMENT	2	THERMS			
5			AVERAGE USAGE PER CUSTOMER	3	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	\$25.00	\$25.00	\$9.25	\$9.25	-63.00%	-63.00%
7		2	\$25.48	\$25.48	\$10.36	\$10.36	-59.34%	-59.34%
8		4	\$25.96	\$25.96	\$11.47	\$11.47	-55.81%	-55.81%
9		6	\$26.43	\$26.43	\$12.58	\$12.58	-52.41%	-52.41%
10		8	\$26.91	\$26.91	\$13.69	\$13.69	-49.14%	-49.14%
11		10	\$27.39	\$27.39	\$14.80	\$14.80	-45.97%	-45.97%
12		12	\$27.87	\$27.87	\$15.91	\$15.91	-42.92%	-42.92%
13		14	\$28.34	\$28.34	\$17.02	\$17.02	-39.96%	-39.96%
14		16	\$28.82	\$28.82	\$18.13	\$18.13	-37.11%	-37.11%
15		18	\$29.30	\$29.30	\$19.23	\$19.23	-34.35%	-34.35%
16		20	\$29.78	\$29.78	\$20.34	\$20.34	-31.68%	-31.68%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.: 030569-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES
 FOR THE COMMERCIAL TRANSPORTATION RATE CLASS.
 GS-100

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 09/30/02
 PROJECTED TEST YEAR: 09/30/04
 WITNESS: J. HOUSEHOLDER

LINE NO.		PRESENT RATES			PROPOSED RATES	
1	CUSTOMER CHARGE	\$25.00			CUSTOMER CHARGE	\$12.00
2	ENERGY CHARGE	\$0.23877	PER THERM		ENERGY CHARGE	\$0.4780 PER THERM
3			GAS COST	\$0.0000	PER THERM	
4			THERM USAGE INCREMENT	4	THERMS	
5			AVERAGE USAGE PER CUSTOMER	11	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	\$25.00	\$25.00	\$12.00	\$12.00	-52.00%	-52.00%
7	4	\$25.96	\$25.96	\$13.91	\$13.91	-46.40%	-46.40%
8	8	\$26.91	\$26.91	\$15.82	\$15.82	-41.20%	-41.20%
9	12	\$27.87	\$27.87	\$17.74	\$17.74	-36.35%	-36.35%
10	16	\$28.82	\$28.82	\$19.65	\$19.65	-31.83%	-31.83%
11	20	\$29.78	\$29.78	\$21.56	\$21.56	-27.59%	-27.59%
12	24	\$30.73	\$30.73	\$23.47	\$23.47	-23.62%	-23.62%
13	28	\$31.69	\$31.69	\$25.38	\$25.38	-19.89%	-19.89%
14	32	\$32.64	\$32.64	\$27.30	\$27.30	-16.37%	-16.37%
15	36	\$33.60	\$33.60	\$29.21	\$29.21	-13.06%	-13.06%
16	40	\$34.55	\$34.55	\$31.12	\$31.12	-9.93%	-9.93%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.: 030569-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES
 FOR THE COMMERCIAL TRANSPORTATION RATE CLASS.
 GS-220

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 09/30/02
 PROJECTED TEST YEAR: 09/30/04
 WITNESS: J. HOUSEHOLDER

LINE NO.		PRESENT RATES			PROPOSED RATES	
1	CUSTOMER CHARGE	\$25.00			CUSTOMER CHARGE	\$15.00
2	ENERGY CHARGE	\$0.23877	PER THERM		ENERGY CHARGE	\$0.4367 PER THERM
3			GAS COST	\$0.0000	PER THERM	
4			THERM USAGE INCREMENT	10	THERMS	
5			AVERAGE USAGE PER CUSTOMER	34	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	\$25.00	\$25.00	\$15.00	\$15.00	-40.00%	-40.00%
7	10	\$27.39	\$27.39	\$19.37	\$19.37	-29.29%	-29.29%
8	20	\$29.78	\$29.78	\$23.73	\$23.73	-20.29%	-20.29%
9	30	\$32.16	\$32.16	\$28.10	\$28.10	-12.63%	-12.63%
10	40	\$34.55	\$34.55	\$32.47	\$32.47	-6.03%	-6.03%
11	50	\$36.94	\$36.94	\$36.84	\$36.84	-0.28%	-0.28%
12	60	\$39.33	\$39.33	\$41.20	\$41.20	4.77%	4.77%
13	70	\$41.71	\$41.71	\$45.57	\$45.57	9.24%	9.24%
14	80	\$44.10	\$44.10	\$49.94	\$49.94	13.23%	13.23%
15	90	\$46.49	\$46.49	\$54.30	\$54.30	16.81%	16.81%
16	100	\$48.88	\$48.88	\$58.67	\$58.67	20.04%	20.04%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUJ UTILITIES, INC.
 DOCKET NO.: 030569-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES
 FOR THE COMMERCIAL TRANSPORTATION RATE CLASS
 GS-600

TYPE OF DATA SHOWN.
 HISTORIC BASE YEAR: 09/30/02
 PROJECTED TEST YEAR: 09/30/04
 WITNESS: J. HOUSEHOLDER

LINE NO.		PRESENT RATES			PROPOSED RATES	
1	CUSTOMER CHARGE	\$25.00			CUSTOMER CHARGE	\$20.00
2	ENERGY CHARGE	\$0.23877	PER THERM		ENERGY CHARGE	\$0.3856 PER THERM
3			GAS COST	\$0 0000	PER THERM	
4			THERM USAGE INCREMENT	30	THERMS	
5			AVERAGE USAGE PER CUSTOMER	86	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	\$25.00	\$25.00	\$20.00	\$20.00	-20.00%	-20.00%
7	30	\$32.16	\$32.16	\$31.57	\$31.57	-1.85%	-1.85%
8	60	\$39.33	\$39.33	\$43.14	\$43.14	9.69%	9.69%
9	90	\$46.49	\$46.49	\$54.70	\$54.70	17.67%	17.67%
10	120	\$53.65	\$53.65	\$66.27	\$66.27	23.52%	23.52%
11	150	\$60.82	\$60.82	\$77.84	\$77.84	27.99%	27.99%
12	180	\$67.98	\$67.98	\$89.41	\$89.41	31.52%	31.52%
13	210	\$75.14	\$75.14	\$100.98	\$100.98	34.38%	34.38%
14	240	\$82.30	\$82.30	\$112.54	\$112.54	36.74%	36.74%
15	270	\$89.47	\$89.47	\$124.11	\$124.11	38.72%	38.72%
16	300	\$96.63	\$96.63	\$135.68	\$135.68	40.41%	40.41%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.: 030569-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES
 FOR THE COMMERCIAL TRANSPORTATION RATE CLASS.
 GS-1.2k

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 09/30/02
 PROJECTED TEST YEAR: 09/30/04
 WITNESS: J. HOUSEHOLDER

LINE NO.	PRESENT RATES			PROPOSED RATES		
1	CUSTOMER CHARGE	\$25.00		CUSTOMER CHARGE	\$25.00	
2	ENERGY CHARGE	\$0.23877	PER THERM	ENERGY CHARGE	\$0.3062	PER THERM
3			GAS COST	\$0.0000		PER THERM
4			THERM USAGE INCREMENT	40		THERMS
5			AVERAGE USAGE PER CUSTOMER	314		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	\$25.00	\$25.00	\$25.00	\$25.00	0.00%	0.00%
7	40	\$34.55	\$34.55	\$37.25	\$37.25	7.81%	7.81%
8	80	\$44.10	\$44.10	\$49.50	\$49.50	12.23%	12.23%
9	120	\$53.65	\$53.65	\$61.74	\$61.74	15.08%	15.08%
10	160	\$63.20	\$63.20	\$73.99	\$73.99	17.07%	17.07%
11	200	\$72.75	\$72.75	\$86.24	\$86.24	18.54%	18.54%
12	240	\$82.30	\$82.30	\$98.49	\$98.49	19.66%	19.66%
13	280	\$91.86	\$91.86	\$110.74	\$110.74	20.55%	20.55%
14	320	\$101.41	\$101.41	\$122.98	\$122.98	21.28%	21.28%
15	360	\$110.96	\$110.96	\$135.23	\$135.23	21.88%	21.88%
16	400	\$120.51	\$120.51	\$147.48	\$147.48	22.38%	22.38%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.: 030569-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES
 FOR THE COMMERCIAL TRANSPORTATION RATE CLASS.
 GS-6K

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 09/30/02
 PROJECTED TEST YEAR: 09/30/04
 WITNESS: J. HOUSEHOLDER

LINE NO.	PRESENT RATES	PROPOSED RATES
1	CUSTOMER CHARGE \$25.00	CUSTOMER CHARGE \$33.00
2	ENERGY CHARGE \$0.23877 PER THERM	ENERGY CHARGE \$0.2882 PER THERM
3	GAS COST \$0.0000 PER THERM	
4	THERM USAGE INCREMENT 200 THERMS	
5	AVERAGE USAGE PER CUSTOMER 1,017 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	\$25.00	\$25.00	\$33.00	\$33.00	32.00%	32.00%
7	200	\$72.75	\$72.75	\$90.64	\$90.64	24.58%	24.58%
8	400	\$120.51	\$120.51	\$148.28	\$148.28	23.05%	23.05%
9	600	\$168.26	\$168.26	\$205.92	\$205.92	22.38%	22.38%
10	800	\$216.02	\$216.02	\$263.56	\$263.56	22.01%	22.01%
11	1,000	\$263.77	\$263.77	\$321.20	\$321.20	21.77%	21.77%
12	1,200	\$311.52	\$311.52	\$378.84	\$378.84	21.61%	21.61%
13	1,400	\$359.28	\$359.28	\$436.48	\$436.48	21.49%	21.49%
14	1,600	\$407.03	\$407.03	\$494.12	\$494.12	21.40%	21.40%
15	1,800	\$454.79	\$454.79	\$551.76	\$551.76	21.32%	21.32%
16	2,000	\$502.54	\$502.54	\$609.40	\$609.40	21.26%	21.26%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.: 030569-GU

EXPLANATION PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES
 FOR THE COMMERCIAL TRANSPORTATION RATE CLASS.
 GS-25k

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 09/30/02
 PROJECTED TEST YEAR: 09/30/04
 WITNESS: J. HOUSEHOLDER

LINE NO.	PRESENT RATES		PROPOSED RATES	
1	CUSTOMER CHARGE	\$25.00	CUSTOMER CHARGE	\$130.00
2	ENERGY CHARGE	\$0.23877 PER THERM	ENERGY CHARGE	\$0.2759 PER THERM
3		GAS COST	\$0.0000	PER THERM
4		THERM USAGE INCREMENT	500	THERMS
5		AVERAGE USAGE PER CUSTOMER	2,746	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	\$25.00	\$25.00	\$130.00	\$130.00	420.00%	420.00%
7	500	\$144.39	\$144.39	\$267.95	\$267.95	85.58%	85.58%
8	1,000	\$263.77	\$263.77	\$405.90	\$405.90	53.88%	53.88%
9	1,500	\$383.16	\$383.16	\$543.85	\$543.85	41.94%	41.94%
10	2,000	\$502.54	\$502.54	\$681.80	\$681.80	35.67%	35.67%
11	2,500	\$621.93	\$621.93	\$819.75	\$819.75	31.81%	31.81%
12	3,000	\$741.31	\$741.31	\$957.70	\$957.70	29.19%	29.19%
13	3,500	\$860.70	\$860.70	\$1,095.65	\$1,095.65	27.30%	27.30%
14	4,000	\$980.08	\$980.08	\$1,233.60	\$1,233.60	25.87%	25.87%
15	4,500	\$1,099.47	\$1,099.47	\$1,371.55	\$1,371.55	24.75%	24.75%
16	5,000	\$1,218.85	\$1,218.85	\$1,509.50	\$1,509.50	23.85%	23.85%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.: 030569-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES
 FOR THE COMMERCIAL TRANSPORTATION RATE CLASS.
 GS-60K

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 09/30/02
 PROJECTED TEST YEAR: 09/30/04
 WITNESS: J. HOUSEHOLDER

LINE NO.	PRESENT RATES		PROPOSED RATES	
1	CUSTOMER CHARGE	\$25.00	CUSTOMER CHARGE	\$185.00
2	ENERGY CHARGE	\$0.23877 PER THERM	DEMAND CHARGE	\$0.7250 PER THERM
			ENERGY CHARGE	\$0.2580 PER THERM
3			GAS COST	\$0.0000 PER THERM
4			THERM USAGE INCREMENT	1,000 THERMS
5			AVERAGE USAGE PER CUSTOMER	6,880 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	\$25.00	\$25.00	\$185.00	\$185.00	640.00%	640.00%
7	1,000	\$263.77	\$263.77	\$471.55	\$471.55	78.77%	78.77%
8	2,000	\$502.54	\$502.54	\$758.11	\$758.11	50.85%	50.85%
9	3,000	\$741.31	\$741.31	\$1,044.66	\$1,044.66	40.92%	40.92%
10	4,000	\$980.08	\$980.08	\$1,331.21	\$1,331.21	35.83%	35.83%
11	5,000	\$1,218.85	\$1,218.85	\$1,617.77	\$1,617.77	32.73%	32.73%
12	6,000	\$1,457.62	\$1,457.62	\$1,904.32	\$1,904.32	30.65%	30.65%
13	7,000	\$1,696.39	\$1,696.39	\$2,190.87	\$2,190.87	29.15%	29.15%
14	8,000	\$1,935.16	\$1,935.16	\$2,477.43	\$2,477.43	28.02%	28.02%
15	9,000	\$2,173.93	\$2,173.93	\$2,763.98	\$2,763.98	27.14%	27.14%
16	10,000	\$2,412.70	\$2,412.70	\$3,050.53	\$3,050.53	26.44%	26.44%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.: 030569-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES
 FOR THE COMMERCIAL TRANSPORTATION RATE CLASS.
 GS-120k

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 09/30/02
 PROJECTED TEST YEAR: 09/30/04
 WITNESS: J HOUSEHOLDER

LINE NO.		PRESENT RATES		PROPOSED RATES	
1	CUSTOMER CHARGE	\$55.00		CUSTOMER CHARGE	\$300.00
2	ENERGY CHARGE	\$0.17847	PER THERM	DEMAND CHARGE	\$0.7250 PER THERM
				ENERGY CHARGE	\$0.1430 PER THERM
3			GAS COST	\$0.0000	PER THERM
4			THERM USAGE INCREMENT	5,000	THERMS
5			AVERAGE USAGE PER CUSTOMER	14,580	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	\$55.00	\$55.00	\$300.00	\$300.00	445.45%	445.45%
7	5,000	\$947.35	\$947.35	\$1,355.03	\$1,355.03	43.03%	43.03%
8	10,000	\$1,839.70	\$1,839.70	\$2,410.06	\$2,410.06	31.00%	31.00%
9	15,000	\$2,732.05	\$2,732.05	\$3,465.09	\$3,465.09	26.83%	26.83%
10	20,000	\$3,624.40	\$3,624.40	\$4,520.12	\$4,520.12	24.71%	24.71%
11	25,000	\$4,516.75	\$4,516.75	\$5,575.15	\$5,575.15	23.43%	23.43%
12	30,000	\$5,409.10	\$5,409.10	\$6,630.18	\$6,630.18	22.57%	22.57%
13	35,000	\$6,301.45	\$6,301.45	\$7,685.21	\$7,685.21	21.96%	21.96%
14	40,000	\$7,193.80	\$7,193.80	\$8,740.24	\$8,740.24	21.50%	21.50%
15	45,000	\$8,086.15	\$8,086.15	\$9,795.27	\$9,795.27	21.14%	21.14%
16	50,000	\$8,978.50	\$8,978.50	\$10,850.30	\$10,850.30	20.85%	20.85%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.. 030569-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES
 FOR THE COMMERCIAL TRANSPORTATION RATE CLASS.
 GS-250k

TYPE OF DATA SHOWN.
 HISTORIC BASE YEAR: 09/30/02
 PROJECTED TEST YEAR: 09/30/04
 WITNESS: J. HOUSEHOLDER

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		\$175.00			CUSTOMER CHARGE	\$500.00	
2	ENERGY CHARGE		\$0.15787 PER THERM			DEMAND CHARGE	\$0.7250 PER THERM	
						ENERGY CHARGE	\$0.1309 PER THERM	
3				GAS COST	\$0 0000			PER THERM
4				THERM USAGE INCREMENT	15,000			THERMS
5				AVERAGE USAGE PER CUSTOMER	35,920			THERMS/MONTH
6		0	\$175.00	\$175.00	\$500.00	\$500.00	185.71%	185.71%
7		15,000	\$2,543.05	\$2,543.05	\$3,457.82	\$3,457.82	35.97%	35.97%
8		30,000	\$4,911.10	\$4,911.10	\$6,415.63	\$6,415.63	30.64%	30.64%
9		45,000	\$7,279.15	\$7,279.15	\$9,373.45	\$9,373.45	28.77%	28.77%
10		60,000	\$9,647.20	\$9,647.20	\$12,331.27	\$12,331.27	27.82%	27.82%
11		75,000	\$12,015.25	\$12,015.25	\$15,289.09	\$15,289.09	27.25%	27.25%
12		90,000	\$14,383.30	\$14,383.30	\$18,246.90	\$18,246.90	26.86%	26.86%
13		105,000	\$16,751.35	\$16,751.35	\$21,204.72	\$21,204.72	26.59%	26.59%
14		120,000	\$19,119.40	\$19,119.40	\$24,162.54	\$24,162.54	26.38%	26.38%
15		135,000	\$21,487.45	\$21,487.45	\$27,120.36	\$27,120.36	26.21%	26.21%
16		150,000	\$23,855.50	\$23,855.50	\$30,078.17	\$30,078.17	26.08%	26.08%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.: 030569-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES
 FOR THE COMMERCIAL TRANSPORTATION RATE CLASS.
 GS-1,250k

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 09/30/02
 PROJECTED TEST YEAR: 09/30/04
 WITNESS: J. HOUSEHOLDER

LINE NO.	PRESENT RATES		PROPOSED RATES	
1	CUSTOMER CHARGE	\$400.00	CUSTOMER CHARGE	\$800.00
2	ENERGY CHARGE	\$0.11198 PER THERM	DEMAND CHARGE	\$0.7250 PER THERM
			ENERGY CHARGE	\$0.1013 PER THERM
3			GAS COST	\$0.0000 PER THERM
4			THERM USAGE INCREMENT	100,000 THERMS
5			AVERAGE USAGE PER CUSTOMER	133,900 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	\$800.00	\$800.00	100.00%	100.00%
7	100,000	\$11,598.00	\$11,598.00	\$15,247.07	\$15,247.07	31.46%	31.46%
8	200,000	\$22,796.00	\$22,796.00	\$29,694.13	\$29,694.13	30.26%	30.26%
9	300,000	\$33,994.00	\$33,994.00	\$44,141.20	\$44,141.20	29.85%	29.85%
10	400,000	\$45,192.00	\$45,192.00	\$58,588.26	\$58,588.26	29.64%	29.64%
11	500,000	\$56,390.00	\$56,390.00	\$73,035.33	\$73,035.33	29.52%	29.52%
12	600,000	\$67,588.00	\$67,588.00	\$87,482.39	\$87,482.39	29.43%	29.43%
13	700,000	\$78,786.00	\$78,786.00	\$101,929.46	\$101,929.46	29.38%	29.38%
14	800,000	\$89,984.00	\$89,984.00	\$116,376.52	\$116,376.52	29.33%	29.33%
15	900,000	\$101,182.00	\$101,182.00	\$130,823.59	\$130,823.59	29.30%	29.30%
16	1,000,000	\$112,380.00	\$112,380.00	\$145,270.65	\$145,270.65	29.27%	29.27%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.: 030569-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES
 FOR THE CONTRACT DEMAND SERVICE RATE CLASS.
 KDS

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 09/30/02
 PROJECTED TEST YEAR: 09/30/04
 WITNESS: J. HOUSEHOLDER

LINE NO.		PRESENT RATES		PROPOSED RATES
1	CUSTOMER CHARGE	\$400.00		CUSTOMER CHARGE \$400.00
2	ENERGY CHARGE	\$0.07156 PER THERM		ENERGY CHARGE \$0.0716 PER THERM
3			GAS COST \$0.0000 PER THERM	
4			THERM USAGE INCREMENT 200,000 THERMS	
5			AVERAGE USAGE PER CUSTOMER 563,850 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	\$400.00	\$400.00	\$400.00	\$400.00	0.00%	0.00%
7	200,000	\$14,712.89	\$14,712.89	\$14,712.89	\$14,712.89	0.00%	0.00%
8	400,000	\$29,025.79	\$29,025.79	\$29,025.79	\$29,025.79	0.00%	0.00%
9	600,000	\$43,338.68	\$43,338.68	\$43,338.68	\$43,338.68	0.00%	0.00%
10	800,000	\$57,651.57	\$57,651.57	\$57,651.57	\$57,651.57	0.00%	0.00%
11	1,000,000	\$71,964.46	\$71,964.46	\$71,964.46	\$71,964.46	0.00%	0.00%
12	1,200,000	\$86,277.36	\$86,277.36	\$86,277.36	\$86,277.36	0.00%	0.00%
13	1,400,000	\$100,590.25	\$100,590.25	\$100,590.25	\$100,590.25	0.00%	0.00%
14	1,600,000	\$114,903.14	\$114,903.14	\$114,903.14	\$114,903.14	0.00%	0.00%
15	1,800,000	\$129,216.03	\$129,216.03	\$129,216.03	\$129,216.03	0.00%	0.00%
16	2,000,000	\$143,528.93	\$143,528.93	\$143,528.93	\$143,528.93	0.00%	0.00%

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA: 09/30/02
 PROJECTED TEST YEAR: 09/30/04
 PRIOR YEARS 09/30/98-09/30/01
 WITNESS G. L. LOPEZ

COMPANY CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC
 DOCKET NO. 030569-GU

LINE NO	ACCT NO.	PLANT					09/30/02			09/30/04		
			09/30/98	09/30/99	09/30/00	09/30/01	PER BOOKS	ADJUSTMENTS	ADJUSTED	PER BOOKS	ADJUSTMENTS	ADJUSTED
1	301	ORGANIZATION	-	-	-	-	-	-	-	-	-	-
2	302	FRANCHISES & CONSENTS	124,398	124,398	128,898	135,033	139,819	-	139,819	141,459	-	141,459
3	303	MISC INTANGIBLE PLANT	25,275	25,275	25,275	25,275	25,375	19,437	44,812	25,393	(10,665)	14,728
4		TOTAL INTANGIBLE PLANT	149,673	149,673	154,173	160,308	165,194	19,437	184,631	166,852	(10,665)	156,187
5	365	RIGHT-OF-WAY	-	-	-	-	-	-	-	-	-	-
6	367	TRANSMISSION MAIN	-	-	-	-	-	-	-	-	-	-
7	369	MEASURING/REPLAING EQUIPMENT	-	-	-	-	-	-	-	-	-	-
8	371	OTHER EQUIPMENT	-	-	-	-	-	-	-	-	-	-
9	374	LAND	72,257	72,258	60,062	60,062	68,146	(16,676)	51,470	71,816	(16,789)	55,027
10	375	STRUCTURES & IMPROVEMENTS	473,809	585,643	590,757	589,863	595,769	(119,290)	476,479	556,251	(121,633)	434,618
11	376	MAINS	80,765,992	83,865,271	90,239,666	93,051,015	110,302,880	-	110,302,880	122,768,645	-	122,768,645
12	379	MEAS & REG STAT EQUIP-GATE	3,618,097	4,104,725	4,533,422	4,769,558	4,858,952	-	4,858,952	5,574,353	-	5,574,353
13	380	SERVICES	30,248,956	31,691,852	33,760,017	35,088,955	36,785,785	-	36,785,785	40,232,480	-	40,232,480
14	381	METERS	6,890,036	7,018,551	7,518,216	7,405,838	8,166,832	-	8,166,832	9,371,626	-	9,371,626
15	382	METER INSTALLATION	2,564,493	2,597,746	2,630,819	2,822,570	2,809,776	-	2,809,776	2,762,312	-	2,762,312
16	383	HOUSE REGULATORS	2,118,572	2,156,627	2,062,874	2,048,342	2,015,604	-	2,015,604	2,084,513	-	2,084,513
17	384	HOUSE REG INSTALLATIONS	1,080,112	1,097,006	1,097,490	1,097,602	1,161,785	-	1,161,785	1,164,320	-	1,164,320
18	385	IND MEAS & REG STAT EQUIP	1,845,620	2,200,213	2,500,957	2,691,826	2,723,737	-	2,723,737	2,752,375	-	2,752,375
19	386	OTHER PROP ON CUST PREMISES	-	-	-	-	-	-	-	-	-	-
20	387	OTHER EQUIPMENT	158,309	158,309	158,309	154,905	152,463	-	152,463	155,827	-	155,827
21		TOTAL DISTRIBUTION PLANT	129,836,251	135,548,202	145,162,589	149,780,536	169,641,730	(135,966)	169,505,764	187,494,518	(138,422)	187,356,096
22	389	LAND AND LAND RIGHTS	167,111	294,803	337,635	387,397	333,111	(127,747)	205,365	333,111	(135,817)	197,294
23	390	STRUCTURES & IMPROVEMENTS	1,072,320	2,106,901	2,242,819	2,176,527	2,365,553	(715,440)	1,650,113	2,357,934	(131,789)	2,489,723
24	391	OFFICE FURN & EQUIPMENT	2,426,709	3,027,018	3,625,880	3,631,971	2,598,624	1,844,219	4,442,843	2,858,481	5,535,234	8,393,715
25	392	TRANSPORTATION EQUIPMENT	840,090	851,778	2,455,415	2,523,075	2,097,559	(274,937)	1,822,622	2,459,174	(199,680)	2,259,494
26	393	STORES EQUIPMENT	30,522	30,522	11,456	11,456	14,153	(2,349)	11,805	14,378	(1,582)	12,796
27	394	TOOLS, SHOP, GARAGE EQUIPMENT	836,837	780,432	570,222	662,546	723,144	(120,042)	603,103	795,045	(87,455)	707,590
28	395	LABORATORY EQUIPMENT	82,941	82,941	23,017	23,018	23,017	-	23,017	23,017	-	23,017
29	397	COMMUNICATION EQUIPMENT	460,588	803,609	1,001,505	1,187,727	1,277,709	(47,209)	1,230,500	1,318,032	502,009	1,820,041
30	398	MISCELLANEOUS EQUIPMENT	41,125	80,985	72,892	99,822	128,284	(962)	127,322	198,280	163,433	361,713
31	399	OTHER TANGIBLE PROPERTY	-	-	35,828	35,828	35,828	(34,967)	861	35,828	(35,828)	-
32		TOTAL GENERAL PLANT	5,960,241	8,058,989	10,376,669	10,739,367	9,596,982	520,567	10,117,549	10,393,280	5,872,102	16,265,382
33		ARO	-	-	-	-	-	-	-	414,540	-	414,540
34	102	GAS PLANT PURCHASED OR SOLD	-	-	-	-	-	-	-	-	-	-
35	114	ACQUISITION ADJUSTMENT	29,703,964	30,337,093	30,810,354	31,184,548	31,184,548	(29,370,230)	1,814,318	30,832,927	(29,370,230)	1,462,697
36	105	PROPERTY HELD FOR FUTURE USE	-	-	-	-	-	-	-	-	-	-
37	107	CONSTRUCTION WORK IN PROGRESS	7,137,678	5,242,621	3,900,520	7,001,013	6,953,189	-	6,953,189	6,452,437	-	6,452,437
38		TOTAL PLANT	172,787,807	179,336,577	190,394,305	198,865,772	217,541,643	(28,966,192)	188,575,451	235,754,554	(23,647,215)	212,107,339

COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO 030569-GU

LINE NO	ACCT NO	ACCUMULATED DEPRECIATION & DEDUCTIONS	09/30/02				09/30/04					
			09/30/98	09/30/99	09/30/00	09/30/01	PER BOOKS	ADJUSTMENTS	ADJUSTED	PER BOOKS	ADJUSTMENTS	ADJUSTED
1	301	ORGANIZATION	-	-	-	-	-	-	-	-	-	-
2	302	FRANCHISES & CONSENTS	77,377	79,621	81,865	84,086	84,252	-	84,252	88,751	-	88,751
3	303	MISC INTANGIBLE PLANT	11,340	12,348	13,356	14,364	15,393	7,296	22,689	17,472	(7,338)	10,134
4		TOTAL INTANGIBLE PLANT	88,717	91,969	95,221	98,450	99,645	7,296	106,941	106,223	(7,338)	98,885
5	367	TRANSMISSION MAIN	-	-	-	-	-	-	-	-	-	-
6	369	MEASURING/REPLAING EQUIPMENT	-	-	-	-	-	-	-	-	-	-
7	371	OTHER EQUIPMENT	-	-	-	-	-	-	-	-	-	-
8	375	STRUCTURES & IMPROVEMENTS	166,583	-	202,334	173,743	237,378	(49,256)	188,122	226,763	(51,226)	175,537
9	376	MAINS	30,648,969	-	36,165,718	39,196,461	42,021,153	-	42,021,153	49,205,588	-	49,205,588
10	379	MEAS & REG STAT EQUIP-GATE	640,746	-	929,475	1,131,335	1,285,399	-	1,285,399	1,645,954	-	1,645,954
11	380	SERVICES	12,730,488	-	14,633,469	16,044,555	18,034,462	-	18,034,462	21,735,004	-	21,735,004
12	381	METERS	2,897,423	-	3,094,058	3,308,448	3,275,923	-	3,275,923	3,420,702	-	3,420,702
13	382	METER INSTALLATION	1,048,558	-	1,065,837	1,112,990	1,097,134	-	1,097,134	1,069,136	-	1,069,136
14	383	HOUSE REGULATORS	900,570	-	951,020	1,059,360	984,351	-	984,351	969,486	-	969,486
15	384	HOUSE REG INSTALLATIONS	338,224	-	394,594	427,617	442,227	-	442,227	386,545	-	386,545
16	385	IND MEAS & REG STAT EQUIP	484,348	-	606,722	681,662	784,525	-	784,525	964,901	-	964,901
17	386	OTHER PROP ON CUST PREMISES	-	-	-	-	-	-	-	-	-	-
18	387	OTHER EQUIPMENT	141,383	-	152,782	154,917	159,529	-	159,529	169,737	-	169,737
19		TOTAL DISTRIBUTION PLANT	49,997,293	-	58,196,009	63,291,088	68,322,081	(49,256)	68,272,825	79,793,816	(51,226)	79,742,590
20	390	STRUCTURES & IMPROVEMENTS	233,228	-	656,902	606,299	392,997	(75,745)	317,252	318,753	(143,023)	175,730
21	391	OFFICE FURN & EQUIPMENT	1,243,066	-	2,131,915	2,478,737	1,742,540	588,729	2,331,269	2,310,731	2,925,663	5,236,394
22	392	TRANSPORTATION EQUIPMENT	624,932	-	857,156	1,176,093	1,195,868	(187,303)	1,008,565	1,216,250	(100,852)	1,115,398
23	393	STORES EQUIPMENT	19,848	-	9,234	9,713	17,192	(2,854)	14,338	18,341	(2,018)	16,323
24	394	TOOLS, SHOP, GARAGE EQUIP.	546,970	-	96,216	139,136	190,265	(31,584)	158,681	290,622	(31,968)	258,654
25	395	LABORATORY EQUIPMENT	58,235	-	3,905	6,095	8,453	-	8,453	12,826	-	12,826
26	397	COMMUNICATION EQUIPMENT	222,487	-	368,857	459,066	595,127	(74,860)	520,267	810,091	57,834	867,925
27	398	MISCELLANEOUS EQUIPMENT	14,105	-	(52,098)	(46,030)	31,778	(4,021)	27,757	49,582	20,467	70,049
28	399	OTHER TANGIBLE PROPERTY	-	-	-	-	-	84	84	-	-	-
28		DEPR RESERVE DEFICIENCY	-	59,721,897	-	-	-	-	-	-	-	-
29		TOTAL GENERAL PLANT	2,962,871	59,721,897	4,072,087	4,829,108	4,174,220	212,446	4,386,666	5,027,196	2,726,103	7,753,299
30		ACCUM AMORT - ACQUISITION ADJ	9,668,441	10,573,358	11,594,744	12,626,499	13,659,584	(13,188,099)	471,485	15,387,056	(15,160,584)	226,472
31		RETIREMENT WORK IN PROGRESS	(831,932)	(1,249,992)	983,095	395,559	-	-	-	-	-	-
32		CUSTOMER ADVANCES FOR CONSTRUCTI	-	-	-	-	-	-	-	-	-	-
33		TOTAL ACCUMULATED DEPRECIATION	61,885,390	69,137,232	74,941,156	81,240,704	86,255,530	(13,017,613)	73,237,917	100,314,291	(12,493,045)	87,821,246
34		NET PLANT	110,902,417	110,199,345	115,453,149	117,625,068	131,286,113	(15,948,579)	115,337,534	135,440,263	(11,154,170)	124,286,093
35		PLUS. WORKING CAPITAL	(15,744,486)	(18,208,266)	(23,673,080)	(26,685,583)	(39,234,142)	44,028,291	4,794,149	(50,638,514)	49,774,225	(864,289)
36		TOTAL RATE BASE	95,157,931	91,991,079	91,780,069	90,939,485	92,051,971	28,079,712	120,131,683	84,801,749	38,620,055	123,421,804

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 deprec 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: 09/30/02
PROJECTED TEST YEAR: 09/30/04
PRIOR YEARS: 09/30/98-09/30/01
WITNESS: G. L. LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES
DOCKET NO.: 030569-GU

LINE NO.	ACCT NO.	OPERATION & MAINTENANCE					09/30/02			09/30/04		
			09/30/98	09/30/99	09/30/00	09/30/01	PER BOOKS	ADJUSTMENTS	ADJUSTED	PER BOOKS	ADJUSTMENTS	ADJUSTED
1	870	SUPERVISION & ENGINEERING	360,636	868,975	698,883	950,387	926,871	-	926,871	1,048,113	-	1,048,113
5	874	MAINS & SERVICES	682,589	1,468,304	1,480,807	1,478,933	1,698,337	-	1,698,337	1,987,117	-	1,987,117
6	875	MEAS.& REG - GENERAL	8,861	22,176	20,820	21,843	17,743	-	17,743	19,006	-	19,006
7	876	MEAS.& REG. - INDUSTRIAL	3,330	6,835	314	-	-	-	-	-	-	-
8	877	MEAS.& REG - CITY GATE	71,687	3,330	61	-	-	-	-	606	-	606
9	878	METER & HOUSE REG. EXPENSE	568,668	390,337	889,712	982,562	762,799	-	762,799	518,359	-	518,359
10	879	CUSTOMER INSTALLATIONS	1,775,727	1,056,792	1,215,530	115,146	117,787	-	117,787	96,987	-	96,987
11	880	OTHER EXPENSE	1,300,357	1,561,601	1,426,447	1,090,803	1,009,251	-	1,009,251	1,054,569	-	1,054,569
12	881	RENTS	-	-	-	-	-	-	-	-	-	-
13	885	SUPERVISION & ENGINEERING	90,777	48,852	80,304	67,169	88,837	-	88,837	94,405	-	94,405
14	886	STRUCTURES & IMPROVEMENTS	8,530	5,569	6,560	11,106	19,260	-	19,260	20,196	-	20,196
15	887	MAINS	639,842	656,460	670,840	530,107	566,205	-	566,205	595,713	-	595,713
15	889	MEAS.& REG. - GENERAL	7,165	1,531	2,851	1,374	3,739	-	3,739	4,005	-	4,005
16	890	MEAS.& REG. - INDUSTRIAL	64,928	86,590	62,841	73,968	80,531	-	80,531	85,731	-	85,731
18	891	MEAS.& REG. - GATE STATION	75,730	62,134	39,055	40,751	44,297	-	44,297	47,285	-	47,285
19	892	SERVICES	438,512	207,924	113,071	166,092	131,965	-	131,965	155,452	-	155,452
20	893	METERS & HOUSE REGULATORS	121,712	102,559	152,332	181,373	176,752	-	176,752	188,327	-	188,327
21	894	OTHER EQUIPMENT	5,213	5,618	5,030	10,990	8,449	-	8,449	8,859	-	8,859
22		TOTAL DISTRIBUTION EXPENSES	6,224,264	6,555,587	6,865,459	5,722,604	5,652,822	-	5,652,822	5,924,730	-	5,924,730
24	901	SUPERVISION	150,742	116,813	132,735	63,327	14,395	-	14,395	15,094	-	15,094
25	902	METER READING EXPENSE	606,214	556,441	535,999	543,150	495,541	-	495,541	548,280	-	548,280
26	903	CUST. RECORDS & COLLECTIONS	1,824,673	1,270,171	2,941,447	2,024,333	1,261,419	(23,352)	1,238,067	1,594,605	(35,215)	1,559,390
27	904	UNCOLLECTIBLE ACCOUNTS	325,385	508,000	799,996	840,000	1,200,000	-	1,200,000	1,258,290	-	1,258,290
28	905	MISCELLANEOUS	-	-	-	-	-	(30,093)	(30,093)	-	-	-
28	906	INFORMATIONAL EXPENSE	2,993	-	-	-	-	-	-	-	-	-
28	908	CUSTOMER ASSISTANCE	-	-	-	-	-	-	-	-	-	-
29		TOTAL CUSTOMER ACCOUNTS	2,910,007	2,451,425	4,410,178	3,470,809	2,971,356	(53,445)	2,917,911	3,416,269	(35,215)	3,381,054

SUPPORTING SCHEDULES.

RECAP SCHEDULES.

SCHEDULE E-6

DERIVATION OF OVERALL COST OF SERVICE

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 09/30/02
 PROJECTED TEST YEAR 09/30/04
 PRIOR YEARS 09/30/98-09/30/01
 WITNESS G L LOPEZ

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

DOCKET NO: 030569-GU

LINE NO	ACCT NO	OPERATION & MAINTENANCE					09/30/02			09/30/04		
			09/30/98	09/30/99	09/30/00	09/30/01	PER BOOKS	ADJUSTMENTS	ADJUSTED	PER BOOKS	ADJUSTMENTS	ADJUSTED
6	909	ENERGY CONSERVATIION	1,470,273	1,957,762	2,173,328	1,996,099	1,544,374	(1,544,374)	(0)	3,122,582	(3,122,582)	-
6	911	SUPERVISION	66,108	29,669	97,033	3,831	167,972	-	167,972	316,816	-	316,816
7	912	DEMONSTRATING & SELLING	840,950	906,283	846,210	862,813	814,970	-	814,970	1,204,129	-	1,204,129
8	913	ADVERTISING	86,370	(1,376)	-	-	7,037	-	7,037	217,379	-	217,379
9	916	MISC SALES EXPENSE	96,741	8,695	9,380	33,904	40,996	-	40,996	75,784	-	75,784
10		TOTAL SALES EXPENSE	<u>2,560,442</u>	<u>2,901,033</u>	<u>3,125,951</u>	<u>2,896,647</u>	<u>2,575,349</u>	<u>(1,544,374)</u>	<u>1,030,975</u>	<u>4,936,690</u>	<u>(3,122,582)</u>	<u>1,814,108</u>
11	920	ADMIN & GEN SALARIES	307,095	68,150	67,560	36,931	246,886	-	246,886	264,464	-	264,464
12	921	OFFICE SUPPLIES & EXP	442,792	1,566,077	1,297,851	2,156,286	1,919,295	(3,972)	1,915,323	2,012,113	(3,725)	2,008,388
13	922	ADMIN EXP TRANS (CR)	-	-	-	-	-	-	-	-	-	-
14	923	OUTSIDE SERVICES EMPLOYED	6,532,556	5,857,114	6,138,177	7,250,641	6,522,463	-	6,522,463	6,983,926	-	6,983,926
17	924	PROPERTY INSURANCE	3,470	35,401	37,441	-	-	-	-	-	-	-
18	925	INJURIES & DAMAGES	597,388	470,324	498,966	-	86,174	-	86,174	1,244,650	-	1,244,650
19	926	EMPLOYEE PENSION & BENEFITS	1,960,394	1,626,614	1,307,146	413,628	867,614	(17,329)	850,285	2,172,540	(13,053)	2,159,487
20	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	-	-	-	-	-
21	928	REGULATORY COMMISSION EXP	125,676	125,676	20,825	48,822	85,404	-	85,404	165,090	-	165,090
22	929	DUPLICATE CHARGES (CR)	-	-	-	-	-	-	-	-	-	-
23	930.1	GENERAL ADVERTISING EXP	1,214	552	300	975	-	-	-	-	-	-
24	930.2	MISC GENERAL EXPENSES	675	17,584	1,502	1,290	2,287	-	2,287	2,398	-	2,398
25	931	RENTS	200,853	150,310	132,669	77,710	114,305	(18,519)	95,786	119,858	-	119,858
26	935	MAINT OF GENERAL PLANT	76,417	901	720	-	-	-	-	-	-	-
26	999	VACATION/SICK SUSPENSE	66	-	-	-	-	-	-	-	-	-
26		INTERFACE SUSPENSE	-	-	-	(221)	445	-	445	-	-	-
27		TOTAL A & G EXPENSE	<u>10,248,596</u>	<u>9,918,703</u>	<u>9,503,158</u>	<u>9,986,061</u>	<u>9,844,873</u>	<u>(39,820)</u>	<u>9,805,053</u>	<u>12,965,039</u>	<u>(16,778)</u>	<u>12,948,261</u>
28		TOTAL O & M EXPENSE	<u>21,943,309</u>	<u>21,826,748</u>	<u>23,904,746</u>	<u>22,076,121</u>	<u>21,044,399</u>	<u>(1,637,639)</u>	<u>19,406,760</u>	<u>27,242,728</u>	<u>(3,174,575)</u>	<u>24,068,153</u>

SUPPORTING SCHEDULES. C-1

RECAP SCHEDULES.

SCHEDULE E-6

DERIVATION OF OVERALL COST OF SERVICE

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN.
 HISTORIC BASE YEAR DATA 09/30/02
 PROJECTED TEST YEAR 09/30/04
 PRIOR YEARS 09/30/98-09/30/01
 WITNESS G. L. LOPEZ

COMPANY CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES

DOCKET NO : 030569-GU

LINE NO	EXPENSES & COST OF SERVICE					09/30/02			09/30/04		
		09/30/98	09/30/99	09/30/00	09/30/01	PER BOOKS	ADJUSTMENTS	ADJUSTED	PER BOOKS	ADJUSTMENTS	ADJUSTED
1	DEPR & AMORT (EXCL INTANGIBLE)	4,627,000	5,199,392	6,280,209	6,447,860	7,020,370	(203,659)	6,816,711	7,270,251	999,738	8,269,989
2	AMORT OF INTANG PLANT (301-303)		3,252			-		-	-	-	-
3	AMORT OF PROPERTY LOSS - HURRICANE										
4	AMORT OF CONVERSION COSTS	42,725	58,547	89,460	97,496	91,564	-	91,564	78,588	-	78,588
5	AMORT OF ACQUISITION ADJ	5,492	27,508	51,431	55,629	46,723	-	46,723	46,740	-	46,740
6	TOTAL DEPR & AMORT EXPENSE	<u>4,675,217</u>	<u>5,288,699</u>	<u>6,421,100</u>	<u>6,600,985</u>	<u>7,158,657</u>	<u>(203,659)</u>	<u>6,954,998</u>	<u>7,395,579</u>	<u>999,738</u>	<u>8,395,317</u>
7	TAXES OTHER THAN INCOME	8,822,664	4,596,848	4,773,054	5,606,623	4,815,199	(2,649,146)	2,166,053	5,543,561	(3,326,636)	2,216,925
8	RETURN (REQUIRED N O I)	7,117,813	6,733,747	6,782,547	6,374,858	6,995,950	2,134,058	9,130,008	6,868,942	3,128,224	9,997,166
9	INCOME TAXES	(1,129)	(20,541)	74,384	611,316	1,243,090	299,835	1,542,925	(322,008)	(81,755)	(403,763)
10	TOTAL COST TO SERVE	<u>42,557,874</u>	<u>38,425,501</u>	<u>41,955,831</u>	<u>41,269,903</u>	<u>41,257,295</u>	<u>(2,056,551)</u>	<u>39,200,744</u>	<u>46,728,802</u>	<u>(2,455,004)</u>	<u>44,273,798</u>

SUPPORTING SCHEDULES. C-1

RECAP SCHEDULES.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO. 030569-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 09/30/02
 PROJECTED TEST YEAR 09/30/04
 WITNESS: R F WALL

LINE NO	DESCRIPTION	GS-1	GS-100	GS-220	GS-600	GS-1,200	GS-6,000	GS-25,000	GS-60,000	GS-120,000	GS-250,000	GS-1,250,000 +
SERVICE LINE:												
1	PIPE AND PIPING	\$955	\$1,268	\$1,481	\$2,075	\$2,383	\$3,131	\$3,878	\$11,425	\$14,651	\$17,515	\$24,386
METER:												
2	METER COST	\$50	\$50	\$209	\$209	\$614	\$614	\$699	\$1,121	\$1,400	\$1,700	\$15,816
3	METER SET VOL CORRECTOR/PULSER	\$25	\$25	\$71	\$71	\$472	\$472	\$949	\$996	\$996	\$2,138	\$18,100
REGULATOR:												
4	REGULATOR COST	\$15	\$15	\$15	\$15	\$90	\$350	\$1,383	\$1,383	\$1,383	\$2,766	\$8,154
5	REGULATOR INSTALL	\$12	\$12	\$12	\$12	\$260	\$260	\$260	\$260	\$260	\$260	\$260
6	TOTAL	\$1,057	\$1,370	\$1,788	\$2,382	\$3,819	\$4,827	\$7,169	\$15,185	\$18,690	\$24,379	\$66,717
7	INDEX (1)	1.00	1.30	1.69	2.25	3.61	4.57	6.78	14.36	17.68	23.06	63.11

(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 UTILITIES, INC.
DOCKET NO : 030569-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 9/30/02
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:

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SCHEDULE E-9

TARIFF SHEETS

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

THE COMPANY PROPOSED TARIFF

TYPE OF DATA SHOWN:

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.

PROJECTED TEST YEAR: 09/30/04

WITNESS: T. KAUFFMAN

DOCKET NO.: 030569-GU

REDLINED AND CLEAN VERSIONS OF THE COMPANY PROPOSED TARIFFS COMPRISE A SEPARATELY BOUND DOCUMENT IN THIS DOCKET.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.
DOCKET NO. 030569-GU
MINIMUM FILING REQUIREMENTS
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INTERIM RATE RELIEF SCHEDULES

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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: 09/30/02

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC

WITNESS: G L LOPEZ

DOCKET NO.: 030569-GU

LINE NO.		AVERAGE PER BOOKS	ADJUSTMENT	ADJUSTED AVERAGE
	<u>UTILITY PLANT</u>			
1	GAS PLANT IN SERVICE	\$ 179,403,905	\$ -	\$ 179,403,905
2	COMMON PLANT ALLOCATED	-	404,038	404,038
3	ACQUISITION ADJUSTMENT	31,184,548	(29,370,230)	1,814,318
4	CONSTRUCTION WORK IN PROGRESS	<u>6,953,189</u>	<u>-</u>	<u>6,953,189</u>
5	TOTAL PLANT	<u>217,541,642</u>	<u>(28,966,192)</u>	<u>188,575,450</u>
6	<u>DEDUCTIONS</u>			
7	ACCUMULATED DEPRECIATION - UTILITY PLANT	72,595,944	-	72,595,944
8	ACCUMULATED DEPRECIATION - COMMON PLANT ALLOCATED	-	170,486	170,486
9	ACCUMULATED AMORTIZATION - ACQUISITION ADJUSTMENT	<u>13,659,584</u>	<u>(13,188,099)</u>	<u>471,485</u>
10	TOTAL DEDUCTIONS	<u>86,255,528</u>	<u>(13,017,613)</u>	<u>73,237,915</u>
11	UTILITY PLANT, NET	<u>131,286,114</u>	<u>(15,948,579)</u>	<u>115,337,535</u>
12	<u>ALLOWANCE FOR WORKING CAPITAL</u>			
13	BALANCE SHEET METHOD	<u>(39,234,142)</u>	<u>44,028,291</u>	<u>4,794,149</u>
14	TOTAL RATE BASE	<u>92,051,971</u>	<u>28,079,712</u>	<u>120,131,684</u>
15	NET OPERATING INCOME	<u>\$ 7,634,346</u>	<u>\$ (1,134,232)</u>	<u>\$ 6,500,114</u>
16	RATE OF RETURN	8.29%		5.41%

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA 09/30/02
WITNESS: G L LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.
DOCKET NO: 030569-GU

LINE NO	DESCRIPTION	AVERAGE PER BOOKS	ADJUSTMENT		ADJUSTED AVERAGE
			NON UTILITY	CAPITAL STRUCTURE OTHER	
<u>CURRENT AND ACCRUED ASSETS</u>					
1	NON-UTILITY PROPERTY	156,327	(156,327)	-	-
2	OTHER SPECIAL FUNDS	29,958			(29,958)
3		<u>186,285</u>	<u>(156,327)</u>	<u>-</u>	<u>(29,958)</u>
4	CASH	(36,861)	3,981	-	(32,880)
5	WORKING FUNDS & CASH INVEST.	2,512	(271)	-	2,241
6	CUST ACCTS REC. - GAS	9,053,155	-	-	9,053,155
7	OTHER RECEIVABLES	783,446	(437,125)	-	352,244
8	ACCUM PROV UNCOLLECT ACCTS	(99,523)	37,806	-	(61,717)
9	MATERIALS AND SUPPLIES	318,527	(34,401)	-	284,126
10	MERCHANDISE	3,199	(3,199)	-	-
11	PREPAYMENTS	402,761	(43,498)	-	359,263
12	ACCRUED UTILITY REVENUE	818,659	-	-	818,659
13	TOTAL CURRENT ASSETS	<u>11,245,875</u>	<u>(476,707)</u>	<u>-</u>	<u>10,775,091</u>
14	ADJ FOR GAIN ON SALE OF MEDLEY PROPERTY PER PSC-01-0316-PAA-GU	-	-	-	(15,278)
15	OTHER REGULATORY ASSETS	936,803	-	-	(249,095)
16	MISC DEFERRED DEBITS	71	-	-	71
17	DEFERRED FIT	553,064	-	(553,064)	-
18	UNRECOVERED GAS COST/ECCR/CRA	(320,398)	-	-	(887,276)
19	TOTAL DEFERRED DEBITS	<u>1,169,540</u>	<u>-</u>	<u>(553,064)</u>	<u>(1,151,649)</u>
20	TOTAL CURRENT AND DEFERRED ASSETS	<u>12,601,700</u>	<u>(633,034)</u>	<u>(553,064)</u>	<u>10,239,918</u>

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN.

HISTORIC BASE YEAR DATA 09/30/02

COMPANY CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC
DOCKET NO 030569-GU

WITNESS: G L LOPEZ

LINE NO	DESCRIPTION	AVERAGE PER BOOKS	ADJUSTMENT			ADJUSTED AVERAGE
			NON UTILITY	CAPITAL STRUCTURE	OTHER	
	<u>CURRENT LIABILITIES</u>					
1	NOTES PAYABLE	22,074,192	-	(22,074,192)	-	-
2	ACCOUNTS PAYABLE	4,057,848	-	-	-	4,057,848
3	CUSTOMER DEPOSITS	5,791,769	-	(5,791,769)	-	-
4	TAXES ACCRUED-GENERAL	205,157	(22,157)	-	-	183,000
5	INTEREST ACCRUED	1,510,997	(19,128)	-	(348,537)	1,143,332
6	TAX COLLECTIONS PAYABLE	(493,622)	53,311	-	-	(440,311)
7	MISC. CURRENT ACCRUED LIAB	53,252	(5,751)	-	-	47,501
8	CAPITAL LEASES - CURRENT	381,486	-	-	-	381,486
9	TOTAL CURRENT LIABILITIES	<u>33,581,079</u>	<u>6,275</u>	<u>(27,865,961)</u>	<u>(348,537)</u>	<u>5,372,856</u>
	<u>DEFERRED CREDITS AND OPERATING RESERVES</u>					
10	OTHER REGULATORY LIABILITIES	760,860	-	(760,860)	-	-
11	ACCUMULATED DEFERRED INC TAX	16,652,359	-	(16,652,359)	-	-
12	DEFERRED INVESTMENT TAX CREDIT	768,631	-	(768,631)	-	-
13	DERERRED INCOME TAXES OTHER	-	-	-	-	-
14	CAPITAL LEASE	-	-	-	-	-
15	OTHER DEFERRED CREDITS	14,108	-	-	-	14,108
16	OPERATING RESERVES	58,805	-	-	-	58,805
17	TOTAL DEFERRED CREDITS AND					
18	OPERATING RESERVES	<u>18,254,763</u>	<u>-</u>	<u>(18,181,850)</u>	<u>-</u>	<u>72,913</u>
19	TOTAL LIABILITIES	<u>51,835,842</u>	<u>6,275</u>	<u>(46,047,811)</u>	<u>(348,537)</u>	<u>5,445,769</u>
20	TOTAL ASSETS LESS LIABILITIES	<u>(39,234,142)</u>	<u>(639,309)</u>	<u>45,494,747</u>	<u>(827,147)</u>	<u>4,794,149</u>

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

TYPE OF DATA SHOWN

COMPANY CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC

RATE BASE FOR INTERIM RATE RELIEF CALCULATE THE REVENUE IMPACT OF EACH
ADJUSTMENT, ASSUMING THE REQUESTED RATE OF RETURN AND EXPANSION
FACTOR REMAIN CONSTANT

HISTORIC BASE YEAR DATA 09/30/02
WITNESS G L LOPEZ

DOCKET NO 030569-GU

ADJ NO	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	REVENUE REQUIREMENT
	<u>GAS PLANT IN SERVICE</u>					
1						
2		TOTAL				
	<u>COMMON PLANT ALLOCATED</u>					
3	COMMON PLANT	TO REMOVE COMMON PLANT ALLOCATION	(2,867,151)	(2,867,151)	-	
4	NUI ALLOCATION	TO ADD CORPORATE ALLOCATION	<u>3,271,189</u>	-	<u>3,271,189</u>	
5		TOTAL	<u>404,038</u>	<u>(2,867,151)</u>	<u>3,271,189</u>	
	<u>ACQUISITION ADJUSTMENT</u>					
6	NUI ACQUISITION ADJUSTMENT	TO REMOVE ACQUISITION ADJ	(29,335,430)	-	(29,335,430)	
7						
8	FORT PIERCE UTILITY	TO ADJUST PAYMENT FOR LOST REVENUES	<u>(34,800)</u>	-	<u>(34,800)</u>	
9		TOTAL	<u>(29,370,230)</u>	-	<u>(29,370,230)</u>	
	<u>ACCUM DEPR-UTILITY PLANT</u>					
10						
11						
12						
13		TOTAL	-	-	-	
	<u>ACCUM DEPR - COMMON PLANT</u>					
14	ACCUM DEPREC - COMMON PLANT	TO REMOVE COMMON PLANT ALLOCATION	(1,134,442)	(1,134,442)	-	
15	NUI ALLOCATION	TO ADD CORPORATE ACCUMULATED DEPRECIA	<u>1,304,928</u>	-	<u>1,304,928</u>	
16		TOTAL	<u>170,486</u>	<u>(1,134,442)</u>	<u>1,304,928</u>	
	<u>ACCUM AMORT - ACQ ADJ</u>					
17	NUI ACQUISITION ADJUSTMENT	TO REMOVE ACCUMULATED AMORTIZATION	(13,180,083)	-	(13,180,083)	
18						
19						
20						
21						
22	FORT PIERCE UTILITY	TO ADJUST PAYMENT FOR LOST REVENUES	<u>(8,016)</u>	-	<u>(8,016)</u>	
23		TOTAL	<u>(13,188,099)</u>	-	<u>(13,188,099)</u>	
	<u>CONSTRUCTION WORK IN PROGRESS</u>					
24						
25						
26						
	<u>ALLOWANCE FOR WORKING CAPITAL</u>					
29	(SEE SCHEDULE B-13 FOR DETAIL)		<u>44,028,291</u>	<u>(639,309)</u>	<u>44,667,600</u>	
30	TOTAL RATE BASE ADJUSTMENTS		<u>28,079,712</u>	<u>(2,372,018)</u>	<u>30,451,730</u>	

FLORIDA PUBLIC SERVICE COMMISSION

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 09/30/02
WITNESS G. L. LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.

DOCKET NO. 030569-GU

NET OPERATING INCOME - HISTORIC BASE YEAR ENDED 09/30/02

LINE NO.	DESCRIPTION	(1) TOTAL COMPANY PER BOOKS	(2) ADJUSTMENTS	(3) COMPANY ADJUSTED
1	<u>OPERATING REVENUES</u>	<u>92,624,730</u>	<u>(56,053,879)</u>	<u>36,570,851</u>
2	<u>OPERATING EXPENSES:</u>			
3	COST OF GAS	50,729,038	(50,729,038)	-
4	OPERATION & MAINTENANCE	21,044,400	(1,637,639)	19,406,761
5	DEPRECIATION & AMORTIZATION	7,158,657	(203,659)	6,954,998
6	TAXES OTHER THAN INCOME TAXES	4,815,199	(2,649,146)	2,166,053
7	INCOME TAXES:			
8	- FEDERAL	1,808,443	256,012	2,064,455
9	- STATE	309,568	43,823	353,391
10	DEFERRED INCOME TAXES		-	
11	- FEDERAL	(781,004)	-	(781,004)
12	- STATE	(93,917)	-	(93,917)
13	INVESTMENT TAX CREDIT - NET	<u>-</u>	<u>-</u>	<u>-</u>
14	TOTAL OPERATING EXPENSES	<u>84,990,384</u>	<u>(54,919,647)</u>	<u>30,070,737</u>
15	<u>NET OPERATING INCOME</u>	<u>7,634,346</u>	<u>(1,134,232)</u>	<u>6,500,114</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: 09/30/02
WITNESS: G L LOPEZ

COMPANY CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC

DOCKET NO . 030589-GU

ADJUST NO	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY REGULATED AMOUNT	INCREASE (DECREASE) AMOUNT	REV REQUIREMENT	REASON FOR ADJUSTMENT
<u>OPERATING REVENUE</u>						
1	COST OF GAS	(19,751,485)	-	(19,751,485)	n/a	TO REMOVE GAS SALES
2	OFF-SYSTEM SALES	(32,232,944)	-	(32,232,944)		TO REMOVE OFF-SYSTEM SALES
3	FRANCHISE/GROSS RECEIPTS REVENUES	(2,517,354)	-	(2,517,354)		TO REMOVE TAX REVENUES
4	ECP REVENUES	(1,552,096)	-	(1,552,096)		TO REMOVE ECP REVENUES
5	TOTAL REVENUE ADJUSTMENTS	(56,053,879)	-	(56,053,879)		
<u>COST OF GAS</u>						
6	COST OF GAS	(19,653,219)	-	(19,653,219)		TO REMOVE GAS COSTS
7	OFF-SYSTEM SALES	(31,075,819)	-	(31,075,819)		TO REMOVE OFF-SYSTEM GAS COSTS
8	TOTAL COST OF GAS ADJUSTMENTS	(50,729,038)	-	(50,729,038)		
<u>OPERATIONS & MAINTENANCE EXPENSE</u>						
9	NON-UTILITY EXPENSE	(42,121)	(42,121)	-		TO REMOVE NON-UTILITY EXPENSE
10	AGA DUES	(1,800)	-	(1,800)		TO REMOVE EXPENSES PREVIOUSLY DISALLOWED
11	MEMBERSHIP DUES	(1,515)	-	(1,515)		TO REMOVE EXPENSES PREVIOUSLY DISALLOWED
12	ECONOMIC DEVELOPMENT EXPENSE	(407)	-	(407)		TO REMOVE EXPENSES PREVIOUSLY DISALLOWED
13	GAIN ON SALE OF MEDLEY PROPERTY	(30,093)	-	(30,093)		TO REMOVE GAIN ON SALE OF MEDLEY PROPERTY
14	EMPLOYEE ACTIVITIES	(17,329)	-	(17,329)		TO REMOVE EXPENSES PREVIOUSLY DISALLOWED
15	ECP EXPENSE	(1,544,374)	-	(1,544,374)		TO REMOVE ECP EXPENSE
16						
17						
18						
19						
20	TOTAL O & M ADJUSTMENTS	(1,637,639)	(42,121)	(1,595,518)		
<u>DEPRECIATION EXPENSE</u>						
21						
22						
23	COMMON PLANT	(161,188)	(161,188)	-		TO ALLOCATE DEPRECIATION TO NON-UTILITY
24	NUIHQ COMMON PLANT	(42,471)	(42,471)	-		TO ALLOCATE NUIHQ DEPRECIATION TO NON-UTILITY
25						
26						
27	TOTAL DEPRECIATION EXPENSE ADJUSTMENTS	(203,659)	(203,659)	-		

NOTE ALL ADJUSTMENTS ARE CONSISTENT WITH THOSE MADE IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO NO 1 AND THE REVENUE REQUIREMENT EFFECT ON EACH

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA. 09/30/02
WITNESS. G L LOPEZ

COMPANY CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC
DOCKET NO.: 030569-GU

ADJUST NO	ADJUSTMENT TITLE	ADJUSTMENT			INCREASE (DECREASE) REV REQUIREMENT	REASON FOR ADJUSTMENT
		AMOUNT	NON-UTILITY REGULATED AMOUNT	AMOUNT		
<u>TAXES OTHER THAN INCOME</u>						
1	REGULATORY ASSESSMENT TAX ON FUEL	(98,266)	-	(98,266)	n/a	TO REMOVE TAX EXPENSE
2	FRANCHISE/GROSS RECEIPTS TAXES	(2,517,354)	-	(2,517,354)		TO REMOVE TAX EXPENSE
3	REGULATORY ASSESSMENT TAX ON ECP	(7,722)	-	(7,722)		TO REMOVE ECP EXPENSE
4	COMMON PLANT	(25,804)	(25,804)	-		TO REMOVE TAX EXPENSE
5	TOTAL TAXES OTHER THAN INCOME ADJTS	(2,649,146)	(25,804)	(2,623,342)		
<u>FEDERAL INCOME TAXES</u>						
6	TAXES ON ADJUSTMENTS	(268,095)	87,260	(355,355)		TAX EFFECT OF ADJUSTMENTS ABOVE
7	INTEREST SYNCHRONIZATION	524,107	-	524,107		INTEREST SYNCHRONIZATION
8						
9	TOTAL FEDERAL INCOME TAX ADJUSTMENTS	256,012	87,260	168,752		
<u>STATE INCOME TAXES</u>						
10	TAXES ON ADJUSTMENTS	(45,893)	14,937	(60,830)		TAX EFFECT OF ADJUSTMENTS ABOVE
11	INTEREST SYNCHRONIZATION	89,716	-	89,716		INTEREST SYNCHRONIZATION
12						
13	TOTAL STATE INCOME TAX ADJUSTMENTS	43,823	14,937	28,886		
<u>DEFERRED INCOME TAXES</u>						
14						
15						
<u>INVESTMENT TAX CREDIT</u>						
16						
17						
18	TOTAL ALL ADJUSTMENTS	(1,134,232)	169,387	(1,303,619)		

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: 09/30/02
 WITNESS: G. L. LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.: 030569-GU

LINE NO.	DESCRIPTION	%
1	REVENUE REQUIREMENT	100.0000
2	REGULATORY ASSESSMENT RATE	0.5000
3	BAD DEBT RATE	1.8547
4	NET BEFORE INCOME TAXES (1)-(2)-(3)	97.6453
5	STATE INCOME TAX RATE	5.5000
6	STATE INCOME TAX (4 X 5)	5.3705
7	NET BEFORE FEDERAL INCOME TAX (4)-(6)	92.2748
8	FEDERAL INCOME TAX RATE	0.3400
9	FEDERAL INCOME TAX (7 X 8)	31.3734
10	REVENUE EXPANSION FACTOR (7)-(9)	60.9014
11	NET OPERATING INCOME MULTIPLIER (100% / LINE 10)	1.6420

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 09/30/02
WITNESS: G. L. LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.

DOCKET NO.:030569-GU

LINE NO.	DESCRIPTION	AMOUNT
1	ADJUSTED RATE BASE	\$ 120,131,683
2	REQUESTED RATE OF RETURN	<u>7.21%</u>
3	N.O.I. REQUIREMENTS	8,661,494
4	LESS: ADJUSTED N.O.I.	<u>6,500,114</u>
5	N.O.I. DEFICIENCY	2,161,380
6	EXPANSION FACTOR	<u>1.6420</u>
7	REVENUE DEFICIENCY	<u>\$ 3,548,987</u>

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: 09/30/02
WITNESS: G. L. LOPEZ

COMPANY CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.
DOCKET NO.: 030569-GU

LINE NO.		ADJUSTMENTS								
		AMOUNT PER BOOKS	TO CONFORM W/ RATIO OF INVESTOR SOURCES	SPECIFIC	PRORATA	NET	RATIO	COST RATE	WEIGHTED COST	
1	COMMON EQUITY*	\$ 36,975,490	\$ 15,949,320	\$ -	\$ (5,480,327)	\$ 47,444,484	39.49%	10.50%	4.15%	
2	LONG TERM DEBT*	55,076,481	(1,354,028)	-	(5,562,923)	48,159,530	40.09%	6.44%	2.58% a	
3	SHORT TERM DEBT*	22,074,192	(14,595,292)	-	(774,435)	6,704,465	5.58%	2.84%	0.16% a	
4	CUSTOMER DEPOSITS	5,791,769	-	-	-	5,791,769	4.82%	6.73%	0.32% a	
5	ITC - (0 COST)	768,631	-	-	-	768,631	0.64%	0.00%	0.00%	
6	DEF TAXES - (0 COST)	16,860,155	-	(5,597,352)	-	11,262,803	9.38%	0.00%	0.00%	
7	OTHER (EXPLAIN)	-	-	-	-	-	0.00%	0.00%	0.00%	
8	TOTAL	<u>\$ 137,546,718</u>	<u>\$ -</u>	<u>\$ (5,597,352)</u>	<u>\$ (11,817,685)</u>	<u>\$ 120,131,682</u>	100.00%		<u>7.21%</u>	
9	<u>INTEREST SYNCHRONIZATION CALCULATION</u>									
10	RATE BASE					\$ 120,131,682				
11	x WEIGHTED AVG COST OF DEBT (SUM OF "a")					<u>3.06%</u>				
12	SYNCHRONIZED INTEREST					\$ 3,676,029				
13	INTEREST PER BOOKS (FROM C-22)					<u>\$ 5,307,236</u>				
14	INTEREST PER BOOKS OVER SYNCHRONIZED INTEREST CALCULATED					\$ 1,631,207				
15	STATE TAX @ 5.50%					<u>\$ 89,716</u>			\$ 89,716	
16						\$ 1,541,490				
17	FEDERAL TAX @ 34.00%								<u>\$ 524,107</u>	
18	TOTAL INCOME TAX ADJUSTMENT								<u>\$ 613,823</u>	

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

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: RECONCILE THE TOTAL CAPITAL STRUCTURE WITH THE JURISDICTIONAL 13-MONTH AVERAGE RATE BASE FOR THE CORRESPONDING TIME PERIOD USED FOR INTERIM PURPOSES

TYPE OF DATA SHOWN:

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.

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

HISTORIC BASE YEAR DATA: 09/30/02

WITNESS: G. L. LOPEZ

DOCKET NO.: 030569-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
1	DIVISIONAL CAPITAL	\$ 36,975,490	\$ 15,949,320	\$ -	\$ (5,480,327)	DIVISIONAL CAPITAL	\$ 47,444,484
2	LONG TERM DEBT	55,076,481	(1,354,028)		(5,562,923)	LONG TERM DEBT	48,159,530
3	SHORT TERM DEBT	22,074,192	(14,595,292)		(774,435)	SHORT TERM DEBT	6,704,465
4	CUSTOMER DEPOSITS	5,791,769				CUSTOMER DEPOSITS	5,791,769
5	INVESTMENT TAX CREDITS	768,631				INVESTMENT TAX CREDITS	768,631
6	DEFERRED TAXES	16,860,155		(5,597,352)		DEFERRED TAXES	11,262,803
7	OTHER (EXPLAIN)					OTHER (EXPLAIN)	
8	TOTAL	<u>\$ 137,546,718</u>	<u>\$ -</u>	<u>\$ (5,597,352)</u>	<u>\$ (11,817,685)</u>	TOTAL	<u>\$ 120,131,682</u>

COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC
 DOCKET NO: 030569-GU

WITNESS J. HOUSEHOLDER

(1) RATE SCHEDULE	(2) BILLS	(3) THERM SALES	YEAR ENDED 09/30/02		(6) TOTAL (4+5)	(7) DOLLAR INCREASE	(8) % INCREASE	(9) INCREASE Cents Per Therm
			(4) CUSTOMER CHARGE	(5) ENERGY CHARGE				
RS	1,150,434	18,535,676	\$8,628,255	\$9,161,162	\$17,789,417	\$1,788,863	10.06%	\$0.09651
GL	2,658	29,328	\$0	\$23,619	\$23,619	\$2,375	10.06%	\$0.08098
C&IS	45,053	19,016,674	\$901,060	\$4,665,690	\$5,566,750	\$559,780	10.06%	\$0.02944
LCS	66	617,295	\$3,300	\$114,229	\$117,529	\$11,818	10.06%	\$0.01915
IP	33	314,966	\$3,300	\$51,795	\$55,095	\$5,540	10.06%	\$0.01759
NGV	36	15,459	\$540	\$2,807	\$3,347	\$337	10.06%	\$0.02177
SCTS	18,818	22,114,677	\$470,450	\$5,425,753	\$5,896,203	\$592,909	10.06%	\$0.02681
CTS	579	7,626,380	\$31,845	\$1,411,241	\$1,443,086	\$145,113	10.06%	\$0.01903
ITS & CI-TS	370	12,188,355	\$64,750	\$2,004,342	\$2,069,092	\$208,063	10.06%	\$0.01707
ILT & CI-LVT	120	19,238,808	\$48,000	\$2,280,901	\$2,328,901	\$234,189	10.06%	\$0.01217
KDS	8	4,367,250	3,200	312,933	316,133	\$0	0.00%	\$0.00000
TOTAL	1,218,175	104,064,869	10,154,700	25,454,473	35,609,173	3,548,987	9.97%	\$0.03410