

STATE OF FLORIDA

COMMISSIONERS:
LILA A. JABER, CHAIRMAN
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Public Service Commission

September 1, 2003

Mr. Carroll Webb
Joint Administrative Procedures Committee
Room 120 Holland Building
Tallahassee, FL 32399-1300

RE: Docket No. 030712-GU - Proposed Amendment of Rules 25-7.014, 25-7.015, 25-7.135, and 25-7.1352 and Proposed Repeal of Rule 25-7.1351, F.A.C.

Dear Mr. Webb:

Enclosed is an original copy of the following materials concerning the above referenced proposed rules:

1. A copy of the rules and the materials incorporated by reference into the rule.
2. A copy of the F.A.W. notice.
3. A statement of facts and circumstances justifying the proposed rules.
4. A federal standards statement.
5. No statement of estimated regulatory costs was prepared.

If there are any questions with respect to these rules, please do not hesitate to call me.

Sincerely,

Marlene K. Stern
Marlene K. Stern
Associate General Counsel

ADM7014.MKS
Enclosures
cc: Division of the Commission Clerk
and Administrative Services

DOCUMENT NUMBER-DATE
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FFSC-COMMISSION CLERK

1 **25-7.014 Records and Reports in General.**

2 (1) Each natural gas utility shall maintain its accounts and
3 records in conformity with the Uniform System of Accounts for
4 Natural Gas Companies (USOA) as found in the Code of Federal
5 Regulations, Title 18, Subchapter F, Part 201, for Major Utilities
6 as revised, April 1, 2002 ~~2000~~, and as modified below. All
7 inquiries relating to interpretation of the USOA shall be submitted
8 to the Commission's Division of Economic Regulation in writing.

9 (2) Each utility shall establish and maintain continuing
10 property records in conformity with the plant accounts prescribed
11 in the USOA. The records shall be compiled on the basis of
12 original cost or other book cost consistent with the provisions of
13 the USOA. The continuing property records or records supplemental
14 thereto shall contain such detailed description and classification
15 of property record units that will permit their ready
16 identification and verification. They shall be maintained in such
17 manner as will meet the following basic objectives:

18 (a) An inventory of property record units which may be
19 readily checked for proof of physical existence;

20 (b) The association of costs with such property record units
21 to assure accurate accounting for retirements; and

22 (c) The determination of dates of installation and removal of
23 plant to provide data for use in connection with depreciation
24 studies.

25 (3) For ratemaking purposes only, each investor-owned natural

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1 | gas utility shall accrue unbilled base rate revenues, excluding
2 | those base rate revenues recoverable through other cost recovery or
3 | adjustment mechanisms.

4 | (4) Each utility shall furnish to the Commission at such time
5 | and in such form as the Commission may require, the results of any
6 | required tests and summaries of any required records. The utility
7 | shall also furnish the Commission with any information concerning
8 | the utility's facilities or operation which the Commission may
9 | request and require for determining rates and judging the practices
10 | of the utility. All such data, unless otherwise specified, shall
11 | be consistent with and reconcilable with the utility's Annual
12 | Report to the Commission.

13 | (5) The results of all tests, summaries, records and reports
14 | required by the Commission (including the Annual Report) shall,
15 | where appropriate, be reported on a therm basis rather than a
16 | volumetric or MCF basis.

17 | (6) Upon direction of the Commission, or in the performance
18 | of delegated staff duties, any member of the Commission staff may
19 | make at any reasonable time a personal visit to the utility's
20 | offices or other places of business, and may inspect any facility,
21 | records, accounts, books, reports, and papers of the utility which
22 | may appear necessary in the discharge of Commission duties. During
23 | such visits the utility shall provide staff members with adequate
24 | and comfortable working and filing space, consistent with
25 | prevailing conditions and climate and comparable with the

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1 accommodations provided the utility's outside auditors.

2 **Specific Authority:** 366.05(1), 350.127(2), F.S.

3 **Law Implemented:** 366.05(1), F.S.

4 **History:** Amended 7/19/72, Repromulgated 1/8/75, 5/4/75, Amended
5 12/30/75, 9/28/81, 11/18/82, formerly 25-7.14, Amended 10/1/86,
6 4/4/88, 7/20/89, 12/27/94, 4/22/96.

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1 **25-7.015 Location and Preservation of Records.**

2 (1) All records that a utility is required to keep, by reason
3 of these or other rules prescribed by the Commission, shall be kept
4 at the office or offices of the utility within the state, unless
5 otherwise authorized by the Commission. Such records shall be open
6 for inspection by the Commission or its authorized representatives
7 at any and all reasonable times.

8 (2) Any utility that keeps its records outside of the state
9 shall reimburse the Commission for the reasonable travel expense
10 incurred by each Commission representative during any review of the
11 out-of-state records of the utility or its affiliates. Reasonable
12 travel expenses are those travel expenses that are equivalent to
13 travel expenses paid by the Commission in the ordinary course of
14 its business.

15 (a) The utility shall remit reimbursement for out-of-state
16 travel expenses within 30 days from the date the Commission mails
17 the invoice.

18 (b) The reimbursement requirement in subsection (2) shall be
19 waived:

20 1. For any utility that makes its out-of-state records
21 available at the utility's office located in Florida or at another
22 mutually agreed upon location in Florida within 10 working days
23 from the Commission's initial request. If a utility would like
24 more than 10 working days, it must submit a request for approval of
25 a time extension stating the date by which it would like to make

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1 the records available. A request for approval of a time extension
2 shall only be granted for good cause. To establish good cause for
3 a time extension, the utility must show that:

4 a. the nature of the issues, the volume of the records, or the
5 type of record is such that assembling and providing the
6 records requires more than 10 days;

7 b. the utility has worked diligently to assemble the records;
8 and

9 c. the additional time requested is both reasonable and
10 necessary given the utility's particular circumstances.

11 ~~If 10 working days is not reasonable because of the complexity~~
12 ~~and nature of the issues involved or the volume and type of~~
13 ~~material requested, the Commission may establish a different time~~
14 ~~frame for the utility to bring records into the state. For~~
15 individual data requests made during an audit, the response time
16 frame established in Rule 25-7.0151, Florida Administrative Code,
17 shall control; or

18 2. For a utility whose records are located within 50 miles
19 of the Florida state line.

20 (3) All records shall be preserved in accordance with the
21 Federal Energy Regulatory Commission's regulations, Title 18,
22 Subchapter F, Part 225, Code of Federal Regulations, entitled
23 "Preservation of Records of Natural Gas Companies" as revised,
24 April 1, 2002 ~~1994~~, which is incorporated by reference into this
25 rule, with the exception of the records listed in section (3)(a) of

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1 ~~this rule. Item 64 (Records of predecessors and former associates)~~
2 ~~of the Schedule of records and periods of retention contained in~~
3 ~~Title 18, Subchapter F, Section 225.3, Code of Federal Regulations.~~
4 Instead, utilities shall retain records listed in section (3) (a) of
5 this rule for the periods indicated. ~~of acquired companies until~~
6 ~~permission for disposal is petitioned for and approved by the~~
7 ~~Florida Public Service Commission.~~

8 (a) The Code of Federal Regulations Items listed below are
9 exceptions to the Schedule of Records and Periods of Retention
10 contained in Title 18, Subchapter F, Section 225.3, Code of Federal
11 Regulations:

12 1. Item 2(a), minute books of stockholders', directors', and
13 directors' committee meetings, earlier of 20 years or termination
14 of corporation's existence;

15 2. Item 6(a)(1), general ledgers, 20 years;

16 3. Item 6(a)(2), ledgers subsidiary or auxiliary, 20 years;

17 4. Item 7, journals: general and subsidiary, 20 years;

18 5. Item 8(a), journal vouchers and journal entries, 20
19 years;

20 6. Item 20(a), appraisals and valuations made by the company
21 of its properties or investments or of the properties or
22 investments of any associated companies (includes all records
23 essential thereto.), 10 years after appraisal.

24 (b)(a) However, all source documents retained as required by
25 Title 18, Subchapter F, Part 225, Code of Federal Regulations shall

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1 | be maintained in their original form for a minimum of three years,
2 | or for any lesser period of time specified for that type of record
3 | in Title 18, Subchapter F, Part 225, Code of Federal Regulations,
4 | after the date the document was created or received by the utility.
5 | This paragraph does not require the utility to create paper copies
6 | of documents where the utility would not otherwise do so in the
7 | ordinary course of its business. A utility may request approval to
8 | ~~The Commission may~~ waive the requirement that documents be retained
9 | in their original form. Such request must show ~~upon a showing by~~
10 | ~~a utility~~ that the utility ~~it~~ employs a storage and retrieval
11 | system that consistently produces clear, readable copies that are
12 | substantially equivalent to the originals, and clearly reproduces
13 | handwritten notations on documents.

14 | (c) (b) The utility shall maintain written procedures
15 | governing the conversion of source documents to a storage and
16 | retrieval system, which procedures ensure the authenticity of
17 | documents and the completeness of records. Records maintained in
18 | the storage and retrieval system must be easy to search and easy to
19 | read.

20 | **Specific Authority:** 366.05(1)(9), & (11), 366.08, 366.093(1),
21 | 350.127(2), F.S.

22 | **Law Implemented:** 366.05(1)(9) & (11), 366.08, 366.093(1), F.S.

23 | **History:** Amended 7/19/72, Repromulgated 1/8/75, Amended 12/30/75,
24 | 9/28/81, 11/28/82, 10/1/86, 4/4/88, 11/13/95.

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1 **25-7.135 Annual Reports.**

2 (1) Each investor-owned natural gas utility shall file annual
3 reports with the Commission on Commission Form PSC/ECR 020-G(/)
4 ~~20 (4/96)~~ which is incorporated by reference into this rule. Form
5 PSC/ECR 020-G 20, entitled "Annual Report of Natural Gas
6 Utilities", may be obtained from the Commission's Division of
7 Economic Regulation. These reports shall be verified by a
8 responsible accounting officer of the company making the report and
9 shall be due on or before April 30 for the preceding calendar year.
10 A utility may file a written request for an extension of time with
11 the Division of Economic Regulation no later than April 30. One
12 extension of 31 days will be granted upon request. A request for
13 Commission approval of a longer extension must be accompanied by a
14 statement of good cause and shall specify the date by which the
15 report will be filed. Good cause means a demonstration that the
16 utility has worked diligently to prepare the report and that the
17 additional time period requested to submit the report is both
18 reasonable and necessary.

19 (2) The utility shall also file with the original and each
20 copy of the annual report form, or separately within 30 days, a
21 letter or report, signed by an independent certified public
22 accountant, attesting to the conformity in all material respects of
23 the Comparative Balance Sheet, Statement of Income, ~~and Statement~~
24 ~~of Cash Flows~~ and any applicable notes from Form PSC/ECR 020-G 20
25 with the Commission's applicable uniform system of accounts and

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25-7.014 Records and Reports in General.

(1) Each natural gas utility shall maintain its accounts and records in conformity with the Uniform System of Accounts for Natural Gas Companies (USOA) as found in the Code of Federal Regulations, Title 18, Subchapter F, Part 201, for Major Utilities as revised, April 1, 2002 ~~2000~~, and as modified below. All inquiries relating to interpretation of the USOA shall be submitted to the Commission's Division of Economic Regulation in writing.

(2) - (6) No change.

Specific Authority: 366.05(1), 350.127(2), F.S.

Law Implemented: 366.05(1), F.S.

History: Amended 7/19/72, Repromulgated 1/8/75, 5/4/75, Amended 12/30/75, 9/28/81, 11/18/82, formerly 25-7.14, Amended 10/1/86, 4/4/88, 7/20/89, 12/27/94, 4/22/96.

25-7.015 Location and Preservation of Records.

(1) - (2)(b) No change.

1. For any utility that makes its out-of-state records available at the utility's office located in Florida or at another mutually agreed upon location in Florida within 10 working days from the Commission's initial request. If a utility would like more than 10 working days, it must submit a request for approval of a time extension stating the date by which it would like to make the records available. A request for approval

1 | published accounting releases.

2 | (3) Any utility which is on a fiscal year other than the
3 | calendar year may file the schedules and certification letter
4 | required by subsection (2) on a fiscal year basis within 90 days
5 | from the close of its fiscal year. A complete annual report,
6 | except for the certification letter, shall also be filed on a
7 | calendar year basis by these utilities.

8 | **Specific Authority:** 366.05(1), 350.127(2), F.S.

9 | **Law Implemented:** 366.05(1), F.S.

10 | **History:** New 12/27/94, amended 4/15/96.

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1 **25-7.1351 Diversification Reports.**

2 ~~(1) Each new investor owned gas utility shall file~~
3 ~~information on its affiliates and affiliated transactions on~~
4 ~~Commission Form PSC/ECR 16 (12/94) which is incorporated into this~~
5 ~~rule by reference. Form PSC/ECR 16, entitled "Analysis of~~
6 ~~Diversification Activities", may be obtained from the Commission's~~
7 ~~Division of Economic Regulation.~~

8 ~~(2) Definitions~~

9 ~~(a) Affiliate - Any entity that directly or indirectly~~
10 ~~through one or more intermediaries, controls, is controlled by, or~~
11 ~~is under common control with a gas utility. Ownership of 5 percent~~
12 ~~or more of the voting securities of an entity shall be conclusively~~
13 ~~deemed to constitute the control thereof.~~

14 ~~(b) Affiliated Transaction - Any transaction in which both a~~
15 ~~gas utility and an affiliate thereof are each participants other~~
16 ~~than transactions related to the filing of consolidated tax~~
17 ~~returns.~~

18 ~~(3) Within 45 days of coming under the jurisdiction of the~~
19 ~~Commission, each investor owned gas utility shall file Schedules 1,~~
20 ~~7, and 8 of Form PSC/ECR 16 with the Division of Economic~~
21 ~~Regulation.~~

22 **Specific Authority: 366.05(1), 350.127(2), F.S.**

23 **Law Implemented: 366.05(1), F.S.**

24 **History: New 12/27/94, amended 4/15/96.**

25 **25-7.1352 Earnings Surveillance Report.**

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1 (1) Each investor-owned natural gas utility shall file rate
2 of return data using Commission Form PSC/ECR 013-G (/) ~~13 (5/96)~~,
3 which is incorporated by reference into this rule. Form PSC/ECR
4 013-G 13, entitled "Investor-Owned Natural Gas Utility Earnings
5 Surveillance Report," may be obtained from the Commission's
6 Division of Economic Regulation.

7 (2) The report shall be filed:

8 (a) Quarterly ~~Monthly~~, by the 15th day of the second month
9 following the reported quarter ~~month~~ for natural gas utilities with
10 25,000 ~~50,000~~ or more customers.

11 ~~(b) Quarterly, by the 15th day of the second month following~~
12 ~~the reported quarter for natural gas utilities with fewer than~~
13 ~~50,000 customers and more than 5,000 customers.~~

14 ~~(b)(c)~~ Semiannually, by the 15th day of the second month
15 following the reported period for natural gas utilities with 25,000
16 ~~5,000~~ or fewer customers.

17 (3) A utility may file a written request for an extension of
18 time with the Division of Economic Regulation prior to the due date
19 of the report. One extension of 31 days will be granted upon
20 request. A request for Commission approval of a longer extension
21 must be accompanied by a statement of good cause and shall specify
22 the date by which the utility proposes to file the report. the
23 report will be filed. Good cause means a demonstration that the
24 utility has worked diligently to prepare the report and that the
25 additional time period requested to submit the report is both

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1 reasonable and necessary.

2 **Specific Authority:** 350.127(2), F.S.

3 **Law Implemented:** 350.117(1), 366.04(2) (f), F.S.

4 **History:** New 11/18/82, formerly 25-7.24, Amended 4/23/92, formerly
5 25-7.024, Amended 6/10/94, 5/8/96.

6 **25-7.1353 Forecasted Earnings Surveillance Report.**

7 (1) Each investor-owned natural gas utility with more than
8 50,000 customers ~~that is not under an incentive regulation plan or~~
9 ~~not subject to an earnings cap~~ shall file with the Commission its
10 forecasted financial information on Commission Form PSC/ECR 023-G
11 (/) 23 ~~(1/95)~~ which is incorporated into this rule by reference.
12 Form PSC/ECR 023-G 23, entitled "Investor-Owned Natural Gas Utility
13 Forecasted Earnings Surveillance Report", may be obtained from the
14 Commission's Division of Economic Regulation. The report shall be
15 verified by the responsible officer of the utility making the
16 report. The report shall be due no later than 60 days after the
17 end of the fiscal year, and shall contain the forecasted financial
18 information for the following fiscal year.

19 (2) A utility may file a written request for an extension of
20 time with the Division of Economic Regulation no later than 60 days
21 after the end of the fiscal year. One extension of 15 days will be
22 granted upon request. A request for approval of a longer extension
23 must be accompanied by a statement of good cause and shall specify
24 the date by which the utility proposes to file the report. ~~report~~
25 ~~will be filed.~~ Good cause means a demonstration that the utility

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1 has worked diligently to prepare the report and that the additional
2 time period requested to submit the report is both reasonable and
3 necessary.

4 (3) If during the course of the forecast fiscal year the
5 utility should revise its forecasted financial information as a
6 result of a change in a forecast assumption such that its
7 forecasted annual return on equity changes by more than 25 basis
8 points, whether as a result of a single or several events or
9 assumptions, the utility shall provide the Commission with the
10 following information within 30 days of the revised forecast:

11 (a) A description of the revised forecast assumptions or
12 other events that caused the forecasted return on equity to be
13 revised.

14 (b) An estimate of the revised annual return on equity.

15 **Specific Authority:** 350.127(2), 366.05(1), F.S.

16 **Law Implemented:** 350.117(1), 366.05(1), F.S.

17 **History:** New 1/11/95.

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NOTICE OF PROPOSED RULEMAKING

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 030712-GU

RULE TITLE:	RULE NO.:
Records and Reports in General	25-7.014
Location and Preservation of Records	25-7.015
Annual Reports	25-7.135
Diversification Reports	25-7.1351
Earnings Surveillance Report	25-7.1352
Forecasted Earnings Surveillance Report	25-7.1353

PURPOSE AND EFFECT: Rule 25-7.014 is to be amended to update the reference to the most recent Uniform System of Accounts, Code of Federal Regulations, Part 201, as of April 1, 2002. Rule 25-7.015 is to be amended to update the reference to the most recent "Preservation of Records of Natural Gas Companies," Code of Federal Regulations(CFRs), Part 225, as of April 1, 2002. Also, the rule has been amended to included seven exceptions to the retention periods incorporated in the CFRs, Part 225, as of April 1, 2002. Due to the time between rate proceedings, audits, and other matters before the Commission a longer retention period is necessary for these records. Rule 25-7.135 is to be amended to update the reference to the revised Commission Form PSC/ECR 020-G, entitled "Annual Report of Natural Gas Utilities." In an effort to simplify the reporting requirements, some schedules

have been deleted while other schedules have been consolidated. Rule 25-7.1351 is to be repealed as the information provided in this report has been incorporated as part of Commission Form 020-G, as adopted by Rule 25-7.135. This repeal eliminates a reporting requirement that is currently included in the utility's annual report. Rule 25-7.1352 is to be amended to update the reference to the revised Commission Form PSC/ECR 013-G, entitled "Investor-Owned Natural Gas Utility Earnings Surveillance Report (ESR)." The year end schedules have been deleted since average schedules are used to monitor earnings. Also, the amendment changes the filing of monthly ESRs to quarterly filings. Rule 25-7.1353 is to be amended to require each investor-owned natural gas utility with more than 50,000 customers to file with the Commission its forecasted financial information on Commission Form PSC/ECR 023-G, entitled "Investor-Owned Natural Gas Utility Forecasted Earnings Surveillance Report." Changing the monthly ESR to quarterly makes the forecasted ESR more crucial for monitoring earnings.

SUMMARY: Rule 25-7.014 is to be amended to update the reference to the most recent Uniform System of Accounts, Code of Federal Regulations, Part 201, as of April 1, 2002. Rule 25-7.015 is to be amended to update the reference to the most recent "Preservation of Records of Natural Gas Companies," Code of Federal Regulations (CFRs), Part 225, as of April 1, 2002. Also,

the rule has been amended to include seven exceptions to the retention periods incorporated in the CFRs, Part 225, as of April 1, 2002. Due to the time between rate proceedings, audits, and other matters before the Commission a longer retention period is necessary for these records. Also, a definition of good cause was added to the rule. Rule 25-7.135 is to be amended to update the reference to the revised Commission Form PSC/ECR 020-G, entitled "Annual Report of Natural Gas Utilities." In an effort to simplify the reporting requirements, some schedules have been deleted while other schedules have been consolidated. Also, a definition of good cause was added to the rule. Rule 25-7.1351 is to be repealed as the information provided in this report has been incorporated as part of Commission Form 020-G, as adopted by Rule 25-7.135. This repeal eliminates a reporting requirement that is currently included in the utility's annual report. Rule 25-7.1352 is to be amended to update the reference to the revised Commission Form PSC/ECR 013-G, entitled "Investor-Owned Natural Gas Utility Earnings Surveillance Report (ESR)." The year end schedules have been deleted since average schedules are used to monitor earnings. Also, the amendment changes the filing of monthly ESRs to quarterly filings. Also, a definition of good cause was added to the rule. Rule 25-7.1353 is to be amended to require each investor-owned natural gas utility with more than 50,000 customers to file with the Commission its forecasted

financial information on Commission Form PSC/ECR 023-G, entitled "Investor-Owned Natural Gas Utility Forecasted Earnings Surveillance Report." Changing the monthly ESR to quarterly makes the forecasted ESR more crucial for monitoring earnings. Also, a definition of good cause was added to the rule.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COST: A Statement of Estimated Regulatory Costs was not prepared.

Any person who wishes to provide information regarding the statement of estimated regulatory costs, or to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

SPECIFIC AUTHORITY: 366.05(1), 350.127(2), FS

LAWS IMPLEMENTED: 366.05(1)(9) & (11), 366.08, 366.093(1), 350.117(1), 366.04(2)(f), FS

WRITTEN COMMENTS OR SUGGESTIONS ON THE PROPOSED RULE MAY BE SUBMITTED TO THE FPSC, DIVISION OF THE COMMISSION CLERK AND ADMINISTRATIVE SERVICES, WITHIN 21 DAYS OF THE DATE OF THIS NOTICE FOR INCLUSION IN THE RECORD OF THE PROCEEDING.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAW.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Dale Mailhot, Florida Public Service Commission, 2540 Shumard Oak Blvd., Tallahassee, Florida 32399-0862, (850) 413-6418.

THE FULL TEXT OF THESE PROPOSED RULES ARE:

25-7.014 Records and Reports in General.

(1) Each natural gas utility shall maintain its accounts and records in conformity with the Uniform System of Accounts for Natural Gas Companies (USOA) as found in the Code of Federal Regulations, Title 18, Subchapter F, Part 201, for Major Utilities as revised, April 1, 2002 ~~2000~~, and as modified below. All inquiries relating to interpretation of the USOA shall be submitted to the Commission's Division of Economic Regulation in writing.

(2) - (6) No change.

Specific Authority: 366.05(1), 350.127(2), F.S.

Law Implemented: 366.05(1), F.S.

History: Amended 7/19/72, Repromulgated 1/8/75, 5/4/75, Amended 12/30/75, 9/28/81, 11/18/82, formerly 25-7.14, Amended 10/1/86, 4/4/88, 7/20/89, 12/27/94, 4/22/96.

25-7.015 Location and Preservation of Records.

(1) - (2)(b) No change.

1. For any utility that makes its out-of-state records available at the utility's office located in Florida or at another mutually agreed upon location in Florida within 10 working days from the Commission's initial request. If a utility would like more than 10 working days, it must submit a request for approval of a time extension stating the date by which it would like to make the records available. A request for approval

of a time extension shall only be granted for good cause. To establish good cause for a time extension, the utility must show that:

a. the nature of the issues, the volume of the records, or the type of record is such that assembling and providing the records requires more than 10 days;

b. the utility has worked diligently to assemble the records; and

c. the additional time requested is both reasonable and necessary given the utility's particular circumstances.

~~If 10 working days is not reasonable because of the complexity and nature of the issues involved or the volume and type of material requested, the Commission may establish a different time frame for the utility to bring records into the state. For individual data requests made during an audit, the response time frame established in Rule 25-7.0151, Florida Administrative Code, shall control; or~~

2. No change.

(3) All records shall be preserved in accordance with the Federal Energy Regulatory Commission's regulations, Title 18, Subchapter F, Part 225, Code of Federal Regulations, entitled "Preservation of Records of Natural Gas Companies" as revised, April 1, 2002 ~~1994~~, which is incorporated by reference into this rule, with the exception of the records listed in section (3)(a)

of this rule. Item 64 (Records of predecessors and former associates) of the Schedule of records and periods of retention contained in Title 18, Subchapter F, Section 225.3, Code of Federal Regulations. Instead, utilities shall retain records listed in section (3)(a) of this rule for the periods indicated. of acquired companies until permission for disposal is petitioned for and approved by the Florida Public Service Commission.

(a) The Code of Federal Regulations Items listed below are exceptions to the Schedule of Records and Periods of Retention contained in Title 18, Subchapter F, Section 225.3, Code of Federal Regulations:

1. Item 2(a), minute books of stockholders', directors', and directors' committee meetings, earlier of 20 years or termination of corporation's existence;

2. Item 6(a)(1), general ledgers, 20 years;

3. Item 6(a)(2), ledgers subsidiary or auxiliary, 20 years;

4. Item 7, journals: general and subsidiary, 20 years;

5. Item 8(a), journal vouchers and journal entries, 20 years;

6. Item 20(a), appraisals and valuations made by the company of its properties or investments or of the properties or investments of any associated companies (includes all records essential thereto.), 10 years after appraisal.

(b)(a) However, all source documents retained as required by

Title 18, Subchapter F, Part 225, Code of Federal Regulations shall be maintained in their original form for a minimum of three years, or for any lesser period of time specified for that type of record in Title 18, Subchapter F, Part 225, Code of Federal Regulations, after the date the document was created or received by the utility. This paragraph does not require the utility to create paper copies of documents where the utility would not otherwise do so in the ordinary course of its business. A utility may request approval to ~~The Commission may~~ waive the requirement that documents be retained in their original form. Such request must show ~~upon a showing by a utility that~~ the utility it employs a storage and retrieval system that consistently produces clear, readable copies that are substantially equivalent to the originals, and clearly reproduces handwritten notations on documents.

~~(c)(b)~~ (b) renumbered to (c). No change.

Specific Authority: 366.05(1)(9), & (11), 366.08, 366.093(1), 350.127(2), F.S.

Law Implemented: 366.05(1)(9) & (11), 366.08, 366.093(1), F.S.

History: Amended 7/19/72, Repromulgated 1/8/75, Amended 12/30/75, 9/28/81, 11/28/82, 10/1/86, 4/4/88, 11/13/95.

25-7.135 Annual Reports.

(1) Each investor-owned natural gas utility shall file annual reports with the Commission on Commission Form PSC/ECR

020-G(/) 20 ~~(4/96)~~ which is incorporated by reference into this rule. Form PSC/ECR 020-G 20, entitled "Annual Report of Natural Gas Utilities", may be obtained from the Commission's Division of Economic Regulation. These reports shall be verified by a responsible accounting officer of the company making the report and shall be due on or before April 30 for the preceding calendar year. A utility may file a written request for an extension of time with the Division of Economic Regulation no later than April 30. One extension of 31 days will be granted upon request. A request for Commission approval of a longer extension must be accompanied by a statement of good cause and shall specify the date by which the report will be filed. Good cause means a demonstration that the utility has worked diligently to prepare the report and that the additional time period requested to submit the report is both reasonable and necessary.

(2) The utility shall also file with the original and each copy of the annual report form, or separately within 30 days, a letter or report, signed by an independent certified public accountant, attesting to the conformity in all material respects of the Comparative Balance Sheet, Statement of Income, ~~and Statement of Cash Flows~~ and any applicable notes from Form PSC/ECR 020-G 20 with the Commission's applicable uniform system of accounts and published accounting releases.

(3) No change.

Specific Authority: 366.05(1), 350.127(2), F.S.

Law Implemented: 366.05(1), F.S.

History: New 12/27/94, amended 4/15/96.

25-7.1351 Diversification Reports.

Specific Authority: 366.05(1), 350.127(2), F.S.

Law Implemented: 366.05(1), F.S.

History: New 12/27/94, amended 4/15/96, Repealed.

25-7.1352 Earnings Surveillance Report.

(1) Each investor-owned natural gas utility shall file rate of return data using Commission Form PSC/ECR 013-G (/) ~~13~~ ~~(5/96)~~, which is incorporated by reference into this rule. Form PSC/ECR 013-G ~~13~~, entitled "Investor-Owned Natural Gas Utility Earnings Surveillance Report," may be obtained from the Commission's Division of Economic Regulation.

(2) The report shall be filed:

(a) Quarterly ~~Monthly~~, by the 15th day of the second month following the reported quarter ~~month~~ for natural gas utilities with 25,000 ~~50,000~~ or more customers.

~~(b) Quarterly, by the 15th day of the second month following the reported quarter for natural gas utilities with fewer than 50,000 customers and more than 5,000 customers.~~

(b)(c) ~~(b)~~ Semiannually, by the 15th day of the second month following the reported period for natural gas utilities with

25,000 ~~5,000~~ or fewer customers.

(3) A utility may file a written request for an extension of time with the Division of Economic Regulation prior to the due date of the report. One extension of 31 days will be granted upon request. A request for Commission approval of a longer extension must be accompanied by a statement of good cause and shall specify the date by which the utility proposes to file the report. the report will be filed. Good cause means a demonstration that the utility has worked diligently to prepare the report and that the additional time period requested to submit the report is both reasonable and necessary.

Specific Authority: 350.127(2), F.S.

Law Implemented: 350.117(1), 366.04(2)(f), F.S.

History: New 11/18/82, formerly 25-7.24, Amended 4/23/92, formerly 25-7.024, Amended 6/10/94, 5/8/96.

25-7.1353 Forecasted Earnings Surveillance Report.

(1) Each investor-owned natural gas utility with more than 50,000 customers ~~that is not under an incentive regulation plan or not subject to an earnings cap~~ shall file with the Commission its forecasted financial information on Commission Form PSC/ECR 023-G (/) 23 ~~(1/95)~~ which is incorporated into this rule by reference. Form PSC/ECR 023-G 23, entitled "Investor-Owned Natural Gas Utility Forecasted Earnings Surveillance Report", may be obtained from the Commission's Division of Economic

Regulation. The report shall be verified by the responsible officer of the utility making the report. The report shall be due no later than 60 days after the end of the fiscal year, and shall contain the forecasted financial information for the following fiscal year.

(2) A utility may file a written request for an extension of time with the Division of Economic Regulation no later than 60 days after the end of the fiscal year. One extension of 15 days will be granted upon request. A request for approval of a longer extension must be accompanied by a statement of good cause and shall specify the date by which the utility proposes to file the report. ~~report will be filed.~~ Good cause means a demonstration that the utility has worked diligently to prepare the report and that the additional time period requested to submit the report is both reasonable and necessary.

(3) No change.

Specific Authority: 350.127(2), 366.05(1), F.S.

Law Implemented: 350.117(1), 366.05(1), F.S.

History: New 1/11/95.

NAME OF PERSON ORIGINATING PROPOSED RULES: Dale Mailhot, Florida Public Service Commission, 2540 Shumard Oak Blvd., Tallahassee, Florida 32399-0862, (850) 413-6418.

DATE PROPOSED RULES APPROVED: August 19, 2003

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: Volume

29, Number 23, June 13, 2003

If any person decides to appeal any decision of the Commission with respect to any matter considered at the rulemaking hearing, if held, a record of the hearing is necessary. The appellant must ensure that a verbatim record, including testimony and evidence forming the basis of the appeal is made. The Commission usually makes a verbatim record of rulemaking hearings.

Any person requiring some accommodation at this hearing because of a physical impairment should call the Division of the Commission Clerk and Administrative Services at (850) 413-6770 at least 48 hours prior to the hearing. Any person who is hearing or speech impaired should contact the Florida Public Service Commission by using the Florida Relay Service, which can be reached at: 1-800-955-8771 (TDD).

**ANNUAL REPORT OF
NATURAL GAS UTILITIES**

(EXACT NAME OF RESPONDENT)

(ADDRESS OF RESPONDENT)

TO THE

FLORIDA PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, _____

Officer or other person to whom correspondence should be addressed concerning this report:

Name	Title	
Address	City	State
Telephone No.	PSC/ECR 020-G (/)	

**INSTRUCTIONS FOR FILING THE
ANNUAL REPORT OF NATURAL GAS UTILITIES**

GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (18 CFR 201) (U.S. of A.). Interpret all accounting words and phrases in accordance with the U.S. of A.
- II. Enter in whole numbers (dollars or Mcf) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important.) The truncating of cents is allowed except on the four basic financial statements where rounding to dollars is required. The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting year, and use for statement of income accounts the current year's amounts.
- III. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
- IV. For any page that is not applicable to the respondent, enter the words "Not Applicable" on the particular page.
- V. Provide a supplemental statement further explaining accounts or pages as necessary. Attach the supplemental statement to the page being supplemented on 8 1/2 by 11 inch paper. Provide the appropriate identification information on the supplemental page, including the title of the page and the page number. Do not change the page numbers.
- VI. Do not make references to reports of previous years or to other reports in lieu of required entries, except as specifically authorized.
- VII. Wherever schedule pages refer to figures from a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation given as to why different figures were used.
- VIII. Report all gas volumes on a pressure base of 14.73 psia and a temperature base of 60° F.

DEFINITIONS

- I. Btu per cubic foot - The total heating value expressed in Btu, produced by the combustion, at constant pressure, of the amount of the gas which would occupy a volume of 1 cubic foot at a temperature of 60° F if saturated with water vapor and under a pressure equivalent to that of 30 inches of mercury at 32° F, and under standard gravitational force (980.665 cm per sec. ²) with air of the same temperature and pressure as the gas, when the products of combustion are cooled to the initial temperature of gas and air when the water formed by combustion is condensed to the liquid state. (Sometimes called gross heating value or total heating value.)
- II. Respondent - The person, corporation, licensee, agency, authority, or other legal entity or instrumentality in whose behalf the report is made.

ANNUAL REPORT OF NATURAL GAS UTILITIES

IDENTIFICATION

01 Exact Legal Name of Respondent		02 Year of Report
03 Previous Name and Date of Change (if name changed during year)		
04 Address of Principal Office at End of Year (Street, City, State, Zip Code)		
05 Name of Contact Person		06 Title of Contact Person
07 Address of Contact Person (Street, City, State, Zip Code)		
08 Telephone of Contact Person, Including Area Code		09 Date of Report (Mo., Day, Yr)

ATTESTATION

I certify that I am the responsible accounting officer of

_____;
that I have examined the following report; that to the best of my knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above-named respondent in respect to each and every matter set forth therein during the period from January 1, _____ to December 31, _____, inclusive.

I also certify that all affiliated transfer prices and affiliated cost allocations were determined consistent with the methods reported to this Commission on the appropriate forms included in this report.

I am aware that Section 837.06, Florida Statutes, provides:

Whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his or her official duty shall be guilty of a misdemeanor of the second degree, punishable as provided in S. 775.082 and S. 775.083.

Signature

Date

Name

Title

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CONTROL OVER RESPONDENT

- | | |
|--|--|
| <p>1. If any corporation, business trust, or similar organization or combination of such organizations jointly held control over the respondent at end of year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or</p> | <p>organization. If control was held by a trustee(s), state name of trustee(s).</p> <p>2. If the above required information is available from the SEC 10K Report Form filing, a specific reference to the report form (i.e. year and company title) may be listed provided the fiscal years for both the 10-K report and this report are compatible.</p> |
|--|--|

CORPORATIONS CONTROLLED BY RESPONDENT

- | | |
|--|--|
| <p>1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.</p> <p>2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.</p> | <p>3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.</p> <p>4. If the above required information is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be listed in column (a) provided the fiscal years for both the 10-K report and this report are compatible.</p> |
|--|--|

DEFINITIONS

- | | |
|---|--|
| <p>1. See the Uniform System of Accounts for a definition of control.</p> <p>2. Direct control is that which is exercised without interposition of an intermediary.</p> <p>3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.</p> <p>4. Joint control is that in which neither interest can effectively</p> | <p>control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.</p> |
|---|--|

Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)

OFFICERS

1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policymaking functions.
2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and date the change in incumbency was made.

Title (a)	Name of Officer (b)	Salary for Year (c)

DIRECTORS

1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a) abbreviated titles of the directors who are officers of the respondent.
2. Designate members of the Executive Committee by an asterisk and the Chairman of the Executive Committee by a double asterisk.

Name (and Title) of Director (a)	Principal Business Address (b)	No. of Directors Meetings During Yr. (c)	Fees During Year (d)

SECURITY HOLDERS AND VOTING POWERS

1. Give the names and addresses of the 10 security holders of the respondents who, at the date of the latest closing of the stock book or compilation of the list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.) duration of the trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.

2. If any security other than stock carries voting rights, explain in a supplemental statement of circumstances whereby such security became

vested with voting rights and give others important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent if contingent, describe the contingency.

3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.

4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders.

VOTING SECURITIES

Number of votes as of (date):

Name (Title) and Address of Security Holder (a)	Number of votes as of (date):			
	Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
TOTAL votes of all voting securities				
TOTAL number of security holders				
TOTAL votes of security holders listed below				

IMPORTANT CHANGES DURING THE YEAR

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquires. Each inquiry should be answered. Enter "none" "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give name of companies involved, particulars concerning the transactions.

2. Purchase or sale of an operating unit or system: Give brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required.

3. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased also the approximate number of customers added or lost and approximate annual revenues of each class of service.

4. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.

5. State briefly the status of any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	12		
3	Construction Work in Progress (107)	12		
4	TOTAL Utility Plant Total of lines 2 and 3)			
5	(Less) Accum. Prov. for Depr., Amort., Depl. & Acq. Adj. (108, 111, 115)	12		
6	Net Utility Plant (Total of line 4 less 5)			
7	Utility Plant Adjustments (116)	11		
8	Gas Stored (117.1, 117.2, 117.3, 117.4)	-		
9	OTHER PROPERTY AND INVESTMENTS			
10	Nonutility Property (121)	-		
11	(Less) Accum. Prov. for Depr. and Amort. (122)	-		
12	Investments in Associated Companies (123)	-		
13	Investment in Subsidiary Companies (123.1)	-		
14	Other Investments (124)	-		
15	Special Funds (125, 126, 128)	-		
16	TOTAL Other Property and Investments (Total of lines 10 through 15)			
17	CURRENT AND ACCRUED ASSETS			
18	Cash (131)	-		
19	Special Deposits (132-134)	-		
20	Working Funds (135)	-		
21	Temporary Cash Investments (136)	-		
22	Notes Receivable (141)	-		
23	Customer Accounts Receivable (142)	-		
24	Other Accounts Receivable (143)	-		
25	(Less) Accumulated Provision for Uncollectible Accounts-Credit (144)	-		
26	Notes Receivable from Associated Companies (145)	-		
27	Accounts Receivable from Associated Companies (146)	-		
28	Fuel Stock (151)	-		
29	Fuel Stock Expense Undistributed (152)	-		
30	Residuals (Electric) and Extracted Products (Gas) (153)	-		
31	Plant Material and Operating Supplies (154)	-		
32	Merchandise (155)	-		
33	Other Material and Supplies (156)	-		
34	Stores Expenses Undistributed (163)	-		
35	Gas Stored Underground & LNG Stored (164.1-164.3)	-		
36	Prepayments (165)	18		
37	Advances for Gas (166-167)	-		
38	Interest and Dividends Receivable (171)	-		
39	Rents Receivable (172)	-		
40	Accrued Utility Revenues (173)	-		
41	Miscellaneous Current and Accrued Assets (174)	-		
42	TOTAL Current and Accrued Assets (Total of lines 18 through 41)			
43	DEFERRED DEBITS			
44	Unamortized Debt Expense (181)	-		
45	Extraordinary Property Losses (182.1)	18		
46	Unrecovered Plant and Regulatory Study Costs (182.2)	18		
47	Other Regulatory Assets (182.3)	19		
48	Preliminary Survey and Investigation Charges (Gas) (183.1, 183.2)	-		
49	Clearing Accounts (184)	-		
50	Temporary Facilities (185)	-		
51	Miscellaneous Deferred Debits (186)	19		
52	Deferred Losses from Disposition of Utility Plant (187)	-		
53	Research, Development and Demonstration Expenditures (188)	-		
54	Unamortized Loss on Reacquired Debt (189)	20		
55	Accumulated Deferred Income Taxes (190)	24		
56	Unrecovered Purchased Gas Costs (191)	-		
57	TOTAL Deferred Debits (Total of lines 44 through 56)			
58	TOTAL Assets and other Debits (Total of lines 6, 7, 8, 16, 42, 57)			

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	PROPRIETARY CAPITAL			
2	Common Stock (201, 202, 203, 205, 206, 207)	-		
3	Preferred Stock Issued (204)	-		
4	Other Paid-In Capital (208-214)	-		
5	Retained Earnings (215, 216)	10		
6	Unappropriated Undistributed Subsidiary Earnings (216.1)	10		
7	(Less) Reacquired Capital Stock (217)	-		
8	TOTAL Proprietary Capital (Total of lines 2 through 7)			
9	LONG-TERM DEBT			
10	Bonds (221)	21		
11	(Less) Reacquired Bonds (222)	21		
12	Advances from Associated Companies (223)	21		
13	Other Long-Term Debt (224)	21		
14	Unamortized Premium on Long-Term Debt (225)	21		
15	(Less) Unamortized Discount on Long-Term Debt-Debit (226)	21		
16	TOTAL Long-Term Debt (Total of lines 10 through 15)			
17	OTHER NONCURRENT LIABILITIES			
18	Obligations Under Capital Leases - Noncurrent (227)	-		
19	Accumulated Provision for Property Insurance (228.1)	-		
20	Accumulated Provision for Injuries and Damages (228.2)	-		
21	Accumulated Provision for Pensions and Benefits (228.3)	-		
22	Accumulated Miscellaneous Operating Provisions (228.4)	-		
23	Accumulated Provision for Rate Refunds (229)	-		
24	TOTAL Other Noncurrent Liabilities (Total of lines 18 through 23)			
25	CURRENT AND ACCRUED LIABILITIES			
26	Notes Payable (231)	-		
27	Accounts Payable (232)	-		
28	Notes Payable to Associated Companies (233)	-		
29	Accounts Payable to Associated Companies (234)	-		
30	Customer Deposits (235)	-		
31	Taxes Accrued (236)	-		
32	Interest Accrued (237)	-		
33	Dividends Declared (238)	-		
34	Matured Long-Term Debt (239)	-		
35	Matured Interest (240)	-		
36	Tax Collections Payable (241)	-		
37	Miscellaneous Current and Accrued Liabilities (242)	22		
38	Obligations Under Capital Leases-Current (243)	-		
39				
40	TOTAL Current and Accrued Liabilities (Total of lines 26 through 39)			
41	DEFERRED CREDITS			
42	Customer Advances for Construction (252)	-		
43	Other Deferred Credits (253)	22		
44	Other Regulatory Liabilities (254)	22		
45	Accumulated Deferred Investment Tax Credits (255)	23		
46	Deferred Gains from Disposition of Utility Plant (256)	-		
47	Unamortized Gain on Reacquired Debt (257)	20		
48	Accumulated Deferred Income Taxes (281-283)	24		
49	TOTAL Deferred Credits (Total of lines 42 through 48)			
50				
51	TOTAL Liabilities and Other Credits (Total of lines 8, 16, 24, 40 and 49)			

STATEMENT OF INCOME

1. Use page 11 for important notes regarding the statement of income or any account thereof.
2. Give concise explanations on page 11 concerning significant amounts of any refunds made or received during the year.
3. Enter on page 11 a concise explanation of only those changes in accounting methods made during the year

which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

4. Explain in a footnote if the previous year's figures are different from that reported in prior reports.

Line No.	Account (a)	Ref. Page No. (b)	Total Gas Utility Current Year (c)	Total Gas Utility Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	26		
3	Operating Expenses			
4	Operation Expenses (401)	27-29		
5	Maintenance Expenses (402)	27-29		
6	Depreciation Expense (403)	15-16		
7	Amortization & Depletion of Utility Plant (404-405)	-		
8	Amortization of Utility Plant Acquisition Adjustment (406)	-		
9	Amortization of Property Losses, Unrecovered Plant and Regulatory Study Costs (407.1)	-		
10	Amortization of Conversion Expenses (407.2)	-		
11	Regulatory Debits (407.3)	-		
12	(Less) Regulatory Credits (407.4)	-		
13	Taxes Other Than Income Taxes (408.1)	23		
14	Income Taxes - Federal (409.1)	-		
15	- Other (409.1)	-		
16	Provision for Deferred Income Taxes (410.1)	24		
17	(Less) Provision for Deferred Income Taxes - Cr.(411.1)	24		
18	Investment Tax Credit Adjustment - Net (411.4)	23		
19	(Less) Gains from Disposition of Utility Plant (411.6)	-		
20	Losses from Disposition of Utility Plant (411.7)	-		
21	Other Operating Income (412-414)	-		
22	TOTAL Utility Operating Expenses (Total of lines 4 -21)			
23	Net Utility Operating Income (Total of line 2 less 22)			
24	(Carry forward to page 9, line 25)			

STATEMENT OF INCOME (Continued)

Line No.	Account (a)	Ref. Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
25	Net Utility Operating Income (Carried forward from page 8)			
26	Other Income and Deductions			
27	Other Income			
28	Nonutility Operating Income			
29	Revenues From Merchandising, Jobbing and Contract Work (415)	-		
30	(Less) Costs and Exp. of Merchandising, Job & Contract Work (416)	-		
31	Revenues From Nonutility Operations (417)	-		
32	(Less) Expenses of Nonutility Operations (417.1)	-		
33	Nonoperating Rental Income (418)	-		
34	Equity in Earnings of Subsidiary Companies (418.1)	10		
35	Interest and Dividend Income (419)	-		
36	Allowance for Other Funds Used During Construction (419.1)	-		
37	Miscellaneous Nonoperating Income (421)	-		
38	Gain on Disposition of Property (421.1)	-		
39	TOTAL Other Income (Total of lines 29 through 38)			
40	Other Income Deductions			
41	Loss on Disposition of Property (421.2)	-		
42	Miscellaneous Amortization (425)	33		
43	Miscellaneous Income Deductions (426.1-426.5)	33		
44	TOTAL Other Income Deductions (Total of lines 41 through 43)			
45	Taxes Applicable to Other Income and Deductions			
46	Taxes Other Than Income Taxes (408.2)	-		
47	Income Taxes - Federal (409.2)	-		
48	Income Taxes - Other (409.2)	-		
49	Provision for Deferred Income Taxes (410.2)	24		
50	(Less) Provision for Deferred Income Taxes - Credit (411.2)	24		
51	Investment Tax Credit Adjustment - Net (411.5)	-		
52	(Less) Investment Tax Credits (420)	-		
53	TOTAL Taxes on Other Inc. and Ded. (Total of 46 through 52)			
54	Net Other Income and Deductions (Total of lines 39,44,53)			
55	Interest Charges			
56	Interest on Long-Term Debt (427)	-		
57	Amortization of Debt Discount and Expense (428)	21		
58	Amortization of Loss on Reacquired Debt (428.1)	-		
59	(Less) Amortization of Premium on Debt - Credit (429)	21		
60	(Less) Amortization of Gain on Reacquired Debt - Credit (429.1)	-		
61	Interest on Debt to Associated Companies (430)	33		
62	Other Interest Expense (431)	33		
63	(Less) Allowance for Borrowed Funds Used During Const.-Credit (432)	-		
64	Net Interest Charges (Total of lines 56 through 63)			
65	Income Before Extraordinary Items (Total of lines 25, 54 and 64)			
66	Extraordinary Items			
67	Extraordinary Income (434)	-		
68	(Less) Extraordinary Deductions (435)	-		
69	Net Extraordinary Items (Total of line 67 less line 68)			
70	Income Taxes - Federal and Other (409.3)	-		
71	Extraordinary Items After Taxes (Total of line 69 less line 70)			
72	Net Income (Total of lines 65 and 71)			

STATEMENT OF RETAINED EARNINGS

1. Report all changes in appropriated retained earnings, and unappropriated retained earnings for the year.
2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).
3. State the purpose and amount for each reservation or appropriation of retained earnings.
4. List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.
5. Show dividends for each class and series of capital stock.
6. Show separately the state and federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservations or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
8. If any notes appearing in the report to stockholders are applicable to this statement attach them at page 11.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance - Beginning of Year		
2	Changes (Identify by prescribed retained earnings accounts)		
3	Adjustments to Retained Earnings (Account 439):		
4	Credit:		
5	Credit:		
6	TOTAL Credits to Retained Earnings (Account 439) (Total of lines 4 and 5)		
7	Debit:		
8	Debit:		
9	TOTAL Debits to Retained Earnings (Account 439) (Total of lines 7 and 8)		
10	Balance Transferred from Income (Account 433 less Account 418.1)		
11	Appropriations of Retained Earnings (Account 436) TOTAL		
12	Dividends Declared - Preferred Stock (Account 437) TOTAL		
13	Dividends Declared - Common Stock (Account 438) TOTAL		
14	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings		
15	FAS 133 Other Comprehensive Income		
16	Balance - End of Year (Total of lines 01, 6, 9, 10, 11, 12, 13, 14 and 15)		
APPROPRIATED RETAINED EARNINGS (Account 215)			
17	State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.		
18			
19			
20			
21			
22			
23	TOTAL Appropriated Retained Earnings (Account 215)		
TOTAL Retained Earnings (Account 215 and 216) (Total of lines 16 and 23)			

NOTES TO THE FINANCIAL STATEMENTS ON A CONSOLIDATED BASIS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Changes in Financial Position, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.

2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.

3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and

plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.

4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.

5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.

6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 8-10, such notes may be attached hereto.

Name of Respondent

For the Year Ended

Dec. 31,

**SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS
FOR DEPRECIATION, AMORTIZATION AND DEPLETION**

Line No.	Item (a)	Total (b)	Gas (c)
1	UTILITY PLANT		
2	In Service		
3	101 Plant in Service (Classified)		
4	101.1 Property Under Capital Leases		
5	102 Plant Purchased or Sold		
6	106 Completed Construction not Classified		
7	103 Experimental Plant Unclassified		
8	104 Leased to Others		
9	105 Held for Future Use		
10	114 Acquisition Adjustments		
11	TOTAL Utility Plant (Total of lines 3 through 10)		
12	107 Construction Work in Progress		
13	Accum. Provision for Depreciation, Amortization, & Depletion		
14	Net Utility Plant (Total of lines 11 plus 12 less line 13)		
15	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION		
16	In Service:		
17	108 Depreciation		
18	111 Amort. and Depl. of Producing Nat. Gas Land & Land Rights		
19	111 Amort. of Underground Storage Land and Land Rights		
20	119 Amortization of Other Utility Plant		
21	TOTAL in Service (Total of lines 17 through 20)		
22	Leased to Others		
23	108 Depreciation		
24	111 Amortization and Depletion		
25	TOTAL Leased to Others (Total of lines 23 and 24)		
26	Held for Future Use		
27	108 Depreciation		
28	111 Amortization		
29	TOTAL Held for Future Use (Enter. Tot. of lines 27 and 28)		
30	111 Abandonment of Leases (Natural Gas)		
31	115 Amortization of Plant Acquisition Adjustment		
32	TOTAL Accum. Provisions (Should agree with line 14 above) (Total of lines 21, 25, 29, 30, and 31)		

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

Company: _____
For the Year Ended December 31, _____

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
374	Land-Distribution								
389	Land-General								
	Land-Other								
Amortizable General Plant Assets:									
Depreciable Assets:									
This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.									

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

Company:

For the Year Ended December 31,

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
(Continued)									
Capital Recovery Schedules:									
Total Account 101*									
Amortizable Assets:									
114	Acquisition Adjustment								
118	Other Utility Plant								
	Other								
Total Utility Plant									

Note: * The total beginning and ending balances must agree to acct. 101, Plant in Service, Line 3, Page 12.

CONSTRUCTION WORK IN PROGRESS-GAS (Account 107)

- | | |
|---|--|
| <p>1. Report below descriptions and balances at end of year of projects in process of construction (107).
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research,</p> | <p>Development, and Demonstration (see Account 107 of the Uniform System of Accounts).
3. Minor projects (less than \$500,000) may be grouped.</p> |
|---|--|

Line No.	Description of Project (a)	Construction Work in Progress-Gas (Account 107) (b)	Estimated Additional Cost of Project (c)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	TOTAL		

CONSTRUCTION OVERHEADS-GAS

- | | |
|---|--|
| <p>1. List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.
2. A respondent should not report "none" to this page if no overhead apportionments are made, but rather should explain the accounting procedures employed</p> | <p>and the amounts of engineering, supervision, and administrative costs, etc. which are directly charged to construction.
3. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc. which are first assigned to a blanket work order and then prorated to construction jobs.</p> |
|---|--|

Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)	Total Cost of Construction to Which Overheads Were Charged (Exclusive of Overhead Charges) (c)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12	TOTAL		

PREPAYMENTS (Account 165)

1. Report below the particulars (details) on each prepayment.

Line No.	Nature of Prepayment (a)	Balance at End of Year (In Dollars) (b)
1	Prepaid Insurance	
2	Prepaid Rents	
3	Prepaid Taxes	
4	Prepaid Interest	
5	Gas Prepayments	
6	Miscellaneous Prepayments: Pensions	
7		
8	TOTAL	

EXTRAORDINARY PROPERTY LOSSES (Account 182.1)

Line No.	Description of Extraordinary Loss [Include in the description the date of loss, the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr, to mo, yr).] (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2						
3						
4						
5						
6						
7						
8						
9						
10	TOTAL					

UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)

Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission authorization to use Account 182.2 and period of amortization (mo, yr, to mo, yr).] (a)	Total Amount of Charges (b)	Costs Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13	TOTAL					

OTHER REGULATORY ASSETS (Account 182.3)

1. Reporting below the particulars (details) called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includible in other amounts).

2. For regulatory assets being amortized, show period of amortization in column (a).
 3. Minor items (amounts less than \$25,000) may be grouped by classes.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance Beginning of Year (b)	Debits (c)	Credits		Balance End of Year (f)
				Account Charged (d)	Amounts (e)	
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17	TOTAL					

MISCELLANEOUS DEFERRED DEBITS (Account 186)

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.
 2. For any deferred debit being amortized, show period of amortization in column (a).

3. Minor items (amounts less than \$25,000) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debit (a)	Balance Beginning of Year (b)	Debits (c)	Account Charged (d)	Amount (e)	Balance End of Year (f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17	Misc. Work in Progress					
18	Deferred Regulatory Comm. Expenses					
19	TOTAL					

**SECURITIES ISSUED AND
SECURITIES REFUNDED OR RETIRED DURING THE YEAR**

1. Furnish a supplemental statement giving a brief description of security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses.

2. Furnish particulars (details) showing fully the accounting for the total principal amount, par value, or stated value of each class and series of security issued, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gains or losses relating to securities retired or refunded.

and gains or losses relating to securities retired or refunded.

3. Included in the identification of each class and series of security, as appropriate, the interest or dividend rate, nominal date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares.

4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 17 of the Uniform System of Accounts, give references to the Commission authorization for the different accounting and state the accounting method.

UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Accounts 189, 257)

1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Reacquired Debt, particulars (details) of gain and loss, including maturity date, on reacquisition applicable to each class and series of long-term debt. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.

2. In column (c) show the principal amount of bonds or other long-term debt reacquired.

3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with

General Instruction 17 of the Uniform Systems of Accounts

4. Show loss amounts by enclosing the figures in parentheses.

5. Explain in a footnote any debits and credits other than amortization debited to Account 428.1, Amortization of Loss on Reacquired Debt, or credited to Account 429.1, Amortization of Gain on Reacquired Debit-Credit.

Line No.	Designation of Long-Term Debt (a)	Date Reacquired (b)	Principal of Debt Reacquired (c)	Net Gain or Net Loss (d)	Balance at Beginning of Year (e)	Balance at End of Year (f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						

LONG-TERM DEBT (Accounts 221, 222, 223, and 224)

1. Report by balance sheet Account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Recquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form Filing, a specific reference to the report form (i.e., year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.

2. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated

companies from which advances were received.

3. If the respondent has any long-term securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.

4. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest in column (f). Explain in a footnote any difference between the total of column (f) and the total of Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.

Line No.	Class and Series of Obligation (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Original Amount Issued (d)	Interest for Year		Total Amount Outstanding (g)
					Rate (in %) (e)	Amount (f)	
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20	TOTAL						

UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (Accounts 181, 225, 226)

1. Report under separate subheadings for Unamortized Debt Expense, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term Debt, particulars (details) of expense, premium or discount applicable to each class and series of long-term debt.

2. Show premium amounts by enclosing the figures in parentheses.

3. In column (b) show the principal amount of bonds or other long-term debt originally issued.

4. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.

5. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year.

6. Identify separately indisposed amounts applicable to issues which were redeemed in prior years.

7. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt - Credit.

Line No.	Designation of Long-Term Debt (a)	Principal Amount of Debt issued (b)	Total Expense Premium or Discount (c)	Amortization Period		Balance at beginning of Year (f)	Debits (Credits) During Year (g)	Balance at End of Year (h)
				Date From (d)	Date To (e)			
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								

Name of Respondent

For the year ended

Dec. 31,

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

1. Describe and report the amount of other current and accrued liabilities at the end of year. 2. Minor items (less than \$50,000) may be grouped under appropriate title.

Line No.	Item	Balance at End of Year
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13	TOTAL	

OTHER DEFERRED CREDITS (Account 253)

1. Report below the particulars (details) called for concerning other deferred credits.
 2. For any deferred credit being amortized, show the period of amortization.
 3. Minor items (less than \$25,000) may be grouped by classes.

Line No.	Description of Other Deferred Credit (a)	Balance Beginning of Year (b)	DEBITS		Credits (e)	Balance End of Year (f)
			Contra Account (c)	Amount (d)		
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13	TOTAL					

OTHER REGULATORY LIABILITIES (Account 254)

1. Reporting below the particulars (details) called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts). 2. For regulatory liabilities being amortized, show period of amortization in column (a).
 3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$50,000, whichever is less) may be grouped by classes.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance Beginning of Year (b)	Debits		Credits (d)	Balance End of Year (e)
			Contra Account (b)	Amount (c)		
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13	TOTAL					

TAXES OTHER THAN INCOME TAXES (Account 408.1)

	Name of Taxing Authority	Real Property	Tangible Personal Property	Intangible Personal Property	FICA, SUTA, FUTA	Gross Receipts	Regulatory Assessment Fees	Environmental, Excise	Franchise	Other*	Total
1	U.S. Government										
2	State of Florida										
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15	Less: Charged to Construction										
16	TOTAL Taxes Charged During Year (Lines 1-15) to Account 408.1										

Note: *List separately each item in excess of \$500.

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Report below the information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustment to the account balance shown in column (f).

Line No.	Account Subdivisions (a)	Balance Beginning of Year (b)	Amount Deferred for Year (c)	Allocations to Current Year's Income		Adjustments (f)	Balance End of Year (g)	Average Period of Allocation to Income (h)
				Acct. No. (d)	Amount (e)			
1	Gas Utility							
2	3%							
3	4%							
4	7%							
5	10%							
6								
7								
8								
9								
10	TOTAL							

Notes

Name of Respondent

ACCUMULATED DEFERRED INCOME TAXES (Account 190)

1. At Other (Specify), include deferrals relating to other income and deductions.

2. In the space provided below, identify by amount and classification, significant items for which deferred taxes are being provided.

Line No.	Description	Balance at Beginning of Year	Changes During Year				Adjustments				Balance at End of Year
			Amounts Debited to Account 410.1	Amounts Credited to Account 411.1	Amounts Debited to Account 410.2	Amounts Credited to Account 411.2	Account No.	Amount	Account No.	Amount	
1	GAS										
2											
3											
4											
5											
6											
7											
8											
9											
10											
11	TOTAL Gas (Lines 2 - 10)										
12	Other (Specify)										
13	TOTAL (Account 190) (Total of lines 11 and 12)										

Notes

ACCUMULATED DEFERRED INCOME TAXES (Accounts 281, 282, 283)

Line No.	Description	Balance at Beginning of Year	Changes During Year				Adjustments				Balance at End of Year
			Amounts Debited to Account 410.1	Amounts Credited to Account 411.1	Amounts Debited to Account 410.2	Amounts Credited to Account 411.2	Account No.	Amount	Account No.	Amount	
1	Account 281 - Accelerated Amortization Property										
2	Electric										
3	Gas										
4	Other										
5	TOTAL Account 281 (Lines 2 thru 4)										
6	Account 282 - Other Property										
7	Electric										
8	Gas										
9	Other										
10	TOTAL Account 282 (Lines 7 thru 9)										
11	Account 283 - Other										
12	Electric										
13	Gas										
14	Other										
15	TOTAL Account 283 - Other (Lines 12 thru 14)										
16	GAS										
17	Federal Income Tax										
18	State Income Tax										
19											
20	TOTAL Gas (Lines 17 thru 19)										
21	OTHER										
22	Federal Income Tax										
23	State Income Tax										
24	TOTAL Other (Lines 22 and 23)										
25	TOTAL (Total of lines 5, 10 and 15)										

Notes

**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME
FOR FEDERAL INCOME TAXES**

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.

2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, allocation, assignment, or sharing of the consolidated tax among the group members.

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 9)	
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5		
6		
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10		
11		
12		
13		
14		
15		
16		
17		
18	Income Recorded on Books Not Included in Return	
19		
20		
21		
22		
23		
24		
25		
26	Deductions on Return Not Charged Against Book Income	
27		
28		
29		
30		
31		
32		
33		
34	Federal Tax Net Income	
35	Show Computation of Tax:	
36		
37		
38		
39		
40		

GAS OPERATING REVENUES (Account 400)

1. Report below natural gas operating revenues for each prescribed account in total.
2. Report number of customers, columns (f) and (g), on the basis of meters, except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.
3. Report quantities of natural gas sold in therms (14.73 psia at 60 F).
4. Report gas service revenues and therms sold by rate schedule.
5. If increases or decreases from previous year (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.

No.	(a)	Operating Revenues		Therms of Natural Gas Sold		Avg. No. of Natural Gas Customers Per Mo.	
		Amount for Year (b)	Amount for Previous Year (c)	Current Year (d)	Previous Year (e)	Current Year (f)	Previous Year (g)
1	Gas Service Revenues						
2	Firm Sales Service						
3	480						
4	481						
5	481						
6	481						
7	481						
8	481						
9	Interruptible Sales Service						
10	481						
11	481						
12	Firm Transportation Service						
13	489						
14	489						
15	489						
16	Interruptible Transportation Serv.						
17	489						
18	489						
19	482 Other Sales to Public Authorities						
20	484 Flex Rate - Refund						
21	TOTAL Sales to Ultimate Consumers						
22	483 Sales for Resale						
23	Off-System Sales						
24	TOTAL Nat. Gas Service Revenues						
25	TOTAL Gas Service Revenues						
26	Other Operating Revenues						
27	485 Intracompany Transfers						
28	487 Forfeited Discounts						
29	488 Misc. Service Revenues						
30	489 Rev. from Trans. of Gas of Others						
31	not included in above rate schedules)						
32	493 Rent from Gas Property						
33	494 Interdepartmental Rents						
34	495 Other Gas Revenues						
35	Initial Connection						
36	Reconnect for Cause						
37	Collection in lieu of disconnect						
38	Returned Check						
39	Other						
40	495.1 Overrecoveries Purchased Gas						
41	TOTAL Other Operating Revenues						
42	TOTAL Gas Operating Revenues						
43	(Less) 496 Provision for Rate Refunds						
44	TOTAL Gas Operating Revenues Net of Provision for Refunds						
45	Sales for Resale						
46	Other Sales to Public Authority						
47	Interdepartmental Sales						
48	TOTAL						

Notes

GAS OPERATION AND MAINTENANCE EXPENSES

If the amount for previous year is not derived from previously reported figures, explain in footnotes.

Line No.	Account	Amount for Current Year	Amount for Previous Year
1	1. Production Expenses		
2	A. TOTAL Manufactured Gas Production (Total of Accounts 700-742)		
3	B. TOTAL Natural Gas Prod. and Gathering (Total of Accts. 750 - 769)		
4	C. TOTAL Products Extraction (Total of Accounts 770 through 791)		
5	D. TOTAL Exploration and Development (Total of Accts. 795 through 798)		
6	E. Other Gas Supply Expenses		
7	Operation		
8	800 Natural Gas Well Head Purchases		
9	800.1 Natural Gas Well Head Purchases, Intracompany Transfers		
10	801 Natural Gas Field Line Purchases		
11	802 Natural Gas Gasoline Plant Outlet Purchases		
12	803 Natural Gas Transmission Line Purchases		
13	804 Natural Gas City Gate Purchases		
14	804.1 Liquefied Natural Gas Purchases		
15	805 Other Gas Purchases		
16	805.1 Purchased Gas Cost Adjustments - Debit/(Credit)		
17	TOTAL Purchased Gas (Total of Lines 8 to 16)		
18	806 Exchange Gas		
19	Purchased Gas Expenses		
20	807.1 Well Expenses--Purchased Gas		
21	807.2 Operation of Purchased Gas Measuring Stations		
22	807.3 Maintenance of Purchased Gas Measuring Stations		
23	807.4 Purchased Gas Calculations Expenses		
24	807.5 Other Purchased Gas Expenses		
25	TOTAL Purchased Gas Expenses (Total of lines 20 through 24)		
26	808.1 Gas Withdrawn from Storage--Debit		
27	(Less) 808.2 Gas Delivered to Storage--Credit		
28	809.1 Withdrawals of Liquefied Natural Gas for Processing--Debit		
29	(Less) 809.2 Deliveries of Natural Gas for Processing--Credit		
30	Gas Used in Utility Operations--Credit		
31	810 Gas Used for Compressor Station Fuel--Credit		
32	811 Gas Used for Products Extraction--Credit		
33	812 Gas Used for Other Utility Operations--Credit		
34	TOTAL Gas Used in Utility Operations--Credit (Lines 31 through 33)		
35	813 Other Gas Supply Expenses		
36	TOTAL Other Gas Supply Exp. (Total of Lines 17,18,25,26 through 29,34,35)		
37	TOTAL Production Expenses (Total of Lines 2,3,4,5 and 36)		
38	2. Natural Gas Storage, Terminating and Processing Expenses		
39	A. TOTAL Underground Storage Expenses (Total of Accounts 814 through 837)		
40	B. TOTAL Other Storage Expenses (Total of Accounts 840 through 843.9)		
41	C. TOTAL Liquefied Nat Gas Terminating & Processing Expenses (Total of Accounts 844.1 through 847.8)		
42	TOTAL Natural Gas Storage (Total of lines 39, 40, and 41)		
43	3. Transmission Expenses		
44	TOTAL Transmission Expenses (Total of Accounts 850 through 867)		
45			
46			

GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account	Amount for Current Year	Amount for Previous Year
47	4. Distribution Expenses		
48	Operation		
49	870 Operation Supervision and Engineering		
50	871 Distribution Load Dispatching		
51	872 Compressor Station Labor and Expenses		
52	873 Compressor Station Fuel and Power		
53	874 Mains and Services Expenses		
54	875 Measuring and Regulating Station Expenses--General		
55	876 Measuring and Regulating Station Expenses--Industrial		
56	877 Measuring and Regulating Station Expenses--City Gate Check Station		
57	878 Meter and House Regulator Expenses		
58	879 Customer Installations Expenses		
59	880 Other Expenses		
60	881 Rents		
61	TOTAL Operation (Total of lines 49 through 60)		
62	Maintenance		
63	885 Maintenance Supervision and Engineering		
64	886 Maintenance of Structures and Improvements		
65	887 Maintenance of Mains		
66	888 Maintenance of Compressor Station Equipment		
67	889 Maintenance of Meas. and Reg. Sta. Equip.--General		
68	890 Maintenance of Meas. and Reg. Sta. Equip.--Industrial		
69	891 Maintenance of Meas. and Reg. Sta. Equip.--City Gate Check Station		
70	892 Maintenance of Services		
71	893 Maintenance of Meters and House Regulators		
72	894 Maintenance of Other Equipment		
73	TOTAL Maintenance (Total of Lines 63 through 72)		
74	TOTAL Distribution Expenses (Total of Lines 61 and 73)		
75	5. Customer Accounts Expenses		
76	Operation		
77	901 Supervision		
78	902 Meter Reading Expenses		
79	903 Customer Records and Collection Expenses		
80	904 Uncollectible Accounts		
81	905 Miscellaneous Customer Accounts Expenses		
82	TOTAL Customer Accounts Expenses (Total of Lines 77 through 81)		
83	6. Customer Service and Informational Expenses		
84	Operation		
85	907 Supervision		
86	908 Customer Assistance Expenses		
87	909 Informational and Instructional Expenses		
88	910 Miscellaneous Customer Service and Informational Expenses		
89	TOTAL Customer Service and Informational Expenses (Total of Lines 85 through 88)		
90	7. Sales Expenses		
91	Operation		
92	911 Supervision		
93	912 Demonstrating and Selling Expenses		
94	913 Advertising Expenses		
95	916 Miscellaneous Sales Expenses		
96	TOTAL Sales Expenses (Total of lines 92 through 95)		
97			

GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account	Amount for Current Year	Amount for Previous Year
98	8. Administrative and General Expenses		
99	Operation		
100	920 Administrative and General Salaries		
101	921 Office Supplies and Expenses		
102	(Less) (922) Administrative Expenses Transferred--Credit		
103	923 Outside Services Employed		
104	924 Property Insurance		
105	925 Injuries and Damages		
106	926 Employee Pensions and Benefits		
107	927 Franchise Requirements		
108	928 Regulatory Commission Expenses		
109	(Less) (929) Duplicate Charges--Credit		
110	930.1 General Advertising Expenses		
111	930.2 Miscellaneous General Expenses		
112	931 Rents		
113	TOTAL Operation (Total of lines 100 through 112)		
114	Maintenance		
115	935 Maintenance of General Plant		
116	TOTAL Administrative and General Expense (Total of lines 113 and 115)		
117			
118	TOTAL Gas O&M Expenses (Lines 37, 42, 44, 74, 82, 89, 96, and 116)		
119			
120			

NUMBER OF GAS DEPARTMENT EMPLOYEES

1. The data on number of employees should be reported for payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.
2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.
3. The number of employees assignable to the gas department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the gas department from joint functions.

1	
2	1. Payroll Period Ended (Date)
3	2. Total Regular Full-Time Employees
4	3. Total Part-Time and Temporary Employees
5	4. Total Employees
6	
7	
8	
9	
10	
11	
12	
13	

GAS PURCHASES (Accounts 800, 800.1, 801, 802, 803, 804, 804.1, 805, 805.1)

1. Provide totals for the following accounts:
 800 - Natural Gas Well Head Purchases
 800.1- Natural Gas Well Head Purchases
 Intracompany Transfers
 801 - Natural Gas Field Line Purchases
 802 - Natural Gas Gasoline Plant Outlet Purchases
 803 - Natural Gas Transmission Line Purchases
 804 - Natural Gas City Gate Purchases
 804.1- Liquefied Natural Gas Purchases
 805 - Other Gas Purchases
 805.1- Purchases Gas Cost Adjustments

The totals shown in columns (b) and (c) should agree with the books of account. Reconcile any differences in a footnote.
 2. State in column (b) the volume of purchased gas as finally measured for the purpose of determining the amount payable for the gas. Include current year receipts of makeup gas that was paid for in prior years.
 3. State in column (c) the dollar amount (omit cents) paid and previously paid for the volumes of gas shown in column (b).
 4. State in column (d) the average cost per Therm to the nearest hundredth of a cent. (Average means column (c) divided by column (b) multiplied by 100.)

Line No.	Account Title (a)	Gas Purchased-Therms (14.73 psia 60 F) (b)	Cost of Gas (In dollars) (c)	Average Cost Per Therm (To nearest .01 of a cent) (d)
1	800 - Natural Gas Well Head Purchases			
2	800.1 - Natural Gas Well Head Purchases, Intracompany Transfers			
3	801 - Natural Gas Field Line Purchases			
4	802 - Natural Gas Gasoline Plant Outlet Purchases			
5	803 - Natural Gas Transmission Line Purchases			
6	804 - Natural Gas City Gate Purchases			
7	804.1 - Liquefied Natural Gas Purchases			
8	805 - Other Gas Purchases			
9	805.1 - Purchased Gas Cost Adjustments			
10	TOTAL (Total of lines 1 through 9)			

Notes to Gas Purchases

GAS USED IN UTILITY OPERATIONS - CREDIT (Accounts 812)

1. Report below particulars (details) of credits during the year to Accounts 810, 811 and 812 which offset charges to operating expenses or other accounts for the cost of gas from the respondent's own supply.
2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas.
3. If the reported Therms for any use is an estimated quantity, state such fact in a footnote.

4. If any natural gas was used by the respondent for which a change was not made to the appropriate operating expense or other account, list separately in column (c) the Therms of gas used, omitting entries in columns (d) and (e).
 5. Report pressure base of measurement of gas volumes at 14.73 psia at 60 degrees F.

Line No.	Purpose for Which Gas Was Used (a)	Account Charged (b)	Therms of Gas Used (c)	Natural Gas Amount of Credit (d)
1	812 Gas used for Other Utility Operations Credit (Report separately for each principal uses. Group minor uses.)			
2				
3				
4				
5				
6				
7				
8				
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11				
12				
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14				
15				
16				
17				
18	TOTAL			

REGULATORY COMMISSION EXPENSES (Account 928)

Report particulars (details) of regulatory commission expenses incurred during current year (or incurred in previous years if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party. Show in column (h) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.

3. The totals of columns (c), (f), (h), and (i) must agree with the totals shown at the bottom of page 19 for Account 186
 4. List in Column (d) and (e) expenses incurred during year which were charged currently to income, plant, or other accounts.
 5. Minor items (less than \$25,000) may be grouped.

Line No.	Description (Name of regulatory commission, the docket number, and a description of the case.) (a)	Total Expenses to Date (b)	Deferred in Account 186 Beginning of Year (c)	Expenses Incurred During Year		Deferred to Account 186 (f)	Amortized During Year		Deferred in Account 186 End of Year (i)
				Charged Currently to Account			Contra Account (g)	Amount (h)	
				No. (d)	Amount (e)				
1									
2									
3									
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15									
16									
17	TOTAL								

MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (Gas)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	
2	Experimental and General Research Expenses: (a) Gas Research Institute (GRI) (b) Other	
3	Publishing and distributing information and reports to stockholders; trustee, registrar, and transfer agent fees and expenses, and other expenses of servicing outstanding securities of the Respondent.	
4	Other expenses (items of \$5,000 or more must be listed separately in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Amounts of less than \$5,000 may be grouped by classes if the number of items so grouped is shown.)	
5		
6		
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8		
9		
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11		
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13		
14		
15		
16		
17		
18		
19		
20	TOTAL	

DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	TOTAL Operation and Maintenance - Electric			
3	Gas			
4	Operation			
5	Production - Manufd. Gas & Nat. Gas (inc. Expl. and Dev.); Other Gas Supply; Storage, LNG, Terminaling & Processing			
6	Transmission			
7	Distribution			
8	Customer Accounts			
9	Customer Service and Informational			
10	Sales			
11	Administrative and General			
12	TOTAL Operation (Total of lines 5 through 11)			
13	Maintenance			
14	Production - Manufd. Gas & Nat. Gas (inc. Expl. and Dev.); Other Gas Supply; Storage, LNG, Terminaling & Processing			
15	Transmission			
16	Distribution			
17	Administrative and General			
18	TOTAL Maintenance (Total of lines 14 through 17)			
19	TOTAL Operation and Maintenance			
20	Production - Manufd. Gas & Nat. Gas (inc. Expl. and Dev.); Other Gas Supply; Storage, LNG, Terminaling & Processing			
21	Transmission (Enter Total of lines 6 and 15)			
22	Distribution (Total of lines 7 and 16)			
23	Customer Accounts (Transcribe from line 8)			
24	Customer Service and Informational (Transcribe from line 9)			
25	Sales (Transcribe from line 10)			
26	Administrative and General (Total of lines 11 and 17)			
27	TOTAL Operation and Maint. (Total of lines 20 through 26)			
28	Other Utility Departments			
29	Operation and Maintenance			
30	TOTAL All Utility Dept. (Total of lines 2, 27, and 29)			
31	Utility Plant			
32	Construction (By Utility Departments)			
33	Electric Plant			
34	Gas Plant			
35	Other			
36	TOTAL Construction (Total of lines 33 through 35)			
37	Plant Removal (By Utility Department)			
38	Electric Plant			
39	Gas Plant			
40	Other			
41	TOTAL Plant Removal (Total of lines 38 through 40)			
42				
43	Other Accounts (Specify):			
44				
45				
46				
47				
48				
49				
50				
51				
52				
53	TOTAL Other Accounts			
54	TOTAL SALARIES AND WAGES			

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. (These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind, or individual [other than for services as an employee or for payments made for medical and related services] amounting to more than \$25,000, including

payments for legislative services, except those which should be reported in Account 426.4 - Expenditures for Certain Civic, Political and Related Activities.
 (a) Name of person or organization rendering services,
 (b) description of services received,
 (c) basis of charges,
 (d) total charges for the year, detailing account charged.
 2. For any services which are of a continuing nature, give the date and term of contract.
 3. Designate with an asterisk associated companies.

	Description	Amount
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PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS

Report the information specified below, in the order given for the respective income deduction and interest charges accounts. Provide a subheading for each account and total for the account. Additional columns may be added if deemed appropriate with respect to any account.
 (a) Miscellaneous Amortization (Account 425) - Describe the nature of items included in this account, the contra account charges, the total of amortization charged for the year, and the period of amortization.
 (b) Miscellaneous Income Deductions - Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2 Life Insurance; 426.3 Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than \$25,000 may be grouped by classes within the above accounts.
 (c) Other Interest Expense (Account 431) - Report particulars (Details) including the amount and interest rate for each other interest charges incurred during the year.

	Item	Amount
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Name of Respondent

For the Year Ended
Dec. 31,

**Reconciliation of Gross Operating Revenues
Annual Report versus Regulatory Assessment Fee Return**

For the current year, reconcile the gross operating revenues as reported on Page 26 of this report with the gross operating revenues as reported on the utility's regulatory assessment fee return. Explain and justify any differences between the reported gross operating revenues in column (f).

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Description	Gross Operating Revenues per Page 26	Interstate and Sales for Resale Adjustments	Adjusted Intrastate Gross Operating Revenues	Intrastate Gross Operating Revenues per RAF Return	Difference (d) - (e)
1	Total Sales to Ultimate Customers (480-482, 484)					
2	Sales for Resale (483)					
3	Total Natural Gas Service Revenues					
4	Total Other Operating Revenues (485-495)					
5	Total Gas Operating Revenues					
6	Provision for Rate Refunds (496)					
7	Other (Specify)					
8						
9						
10	Total Gross Operating Revenues					

Notes:

CORPORATE STRUCTURE

Provide an updated organizational chart showing all affiliated companies, partnerships, etc.

Effective Date:

SUMMARY OF AFFILIATED TRANSFERS AND COST ALLOCATIONS

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of \$300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved.

- (a) Enter name of affiliate.
- (b) Give description of type of service, or name the product involved.
- (c) Enter contract or agreement effective dates.
- (d) Enter the letter "p" if the service or product is purchased by the Respondent; "s" if the service or product is sold by the Respondent.
- (e) Enter utility account number in which charges are recorded.
- (f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"p" or "s" (d)	Account Number (e)	Dollar Amount (f)

NEW OR AMENDED CONTRACTS WITH AFFILIATED COMPANIES

Provide a synopsis of each new or amended contract, agreement, or arrangement with affiliated companies for the purchase, lease, or sale of land, goods, or services (excluding tariffed items). The synopsis shall include, at a minimum, the terms, price, quantity, amount, and duration of the contracts.

Name of Affiliate	Synopsis of Contract

INDIVIDUAL AFFILIATED TRANSACTIONS IN EXCESS OF \$25,000

Provide information regarding individual affiliated transactions in excess of \$25,000. Recurring monthly affiliated transactions which exceed \$25,000 per month should be reported annually in the aggregate. However, each land or property sales transaction even though similar sales recur, should be reported as a "non-recurring" item for the period in which it occurs.

Name of Affiliate	Description of Transaction	Dollar Amount

ASSETS OR RIGHTS PURCHASED FROM OR SOLD TO AFFILIATES

Provide a summary of affiliated transactions involving asset transfers or the right to use assets.

Name of Affiliate	Description of Asset or Right	Cost/Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value	Purchase Price	Title Passed Yes/No
Purchases from Affiliates:		\$	\$	\$	\$	\$	
Total						\$	
Sales to Affiliates:		\$	\$	\$	\$	Sales Price	
Total						\$	

EMPLOYEE TRANSFERS

List employees earning more than \$50,000 annually transferred to/from the utility to/from an affiliate company.

Company Transferred From	Company Transferred To	Old Job Assignment	New Job Assignment	Transfer Permanent or Temporary and Duration

FLORIDA PUBLIC SERVICE COMMISSION

INVESTOR-OWNED NATURAL GAS UTILITY
EARNINGS SURVEILLANCE REPORT

INVESTOR-OWNED NATURAL GAS UTILITY
EARNINGS SURVEILLANCE REPORT

The earnings surveillance report (ESR) consists of the following schedules:

SCHEDULE 1 - Earnings Surveillance Report Summary

SCHEDULE 2 - Average Rate Base

SCHEDULE 3 - Net Operating Income

SCHEDULE 4 - Capital Structure

SCHEDULE 5 - Earned Return on Common Equity

The above schedules represent the data that is to be filed by each investor-owned natural gas company. An investor-owned natural gas utility may, at its own option, include any additional schedules that it deems appropriate or necessary for further explanation or clarification of the data reported.

Requests for extension of time in which to file must be submitted in writing prior to the due date for the data to the following:

Florida Public Service Commission
Division of Economic Regulation
Bureau of Surveillance/Finance
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0865

SCHEDULE 1

EARNINGS SURVEILLANCE REPORT SUMMARY

The purpose of this schedule is to summarize the results of the calculations required by the other schedules. This summary also provides a composite overview of the utility's current earnings on a single page.

Although this schedule only summarizes other schedules, it is necessary to define a few of the terms utilized in the schedule. These are as follows:

Per Books - This term means that the amounts reported represent the amounts as recorded in the accounting records of the utility.

Actual per books rate base includes construction work in progress on which allowance for funds used during construction is not charged and a working capital allowance that is adjusted only to exclude those amounts that are includible in the capital structure. Since the per books amounts also would include common use plant, it is necessary to allocate common expenses to non-utility operations.

Actual per books net operating income should be computed consistent with the per books rate base determination. Since the per books amounts also would include common use expenses, it is necessary to allocate common expenses to non-utility operations.

FPSC Adjustments - The adjustments reflected in this column should represent all of the adjustments required to adjust the per books amounts in accordance with Commission policies, practices, and adjustments made in the utility's most recent rate proceeding. This includes the adjustments made by the utility that were not in dispute, but were accepted by the Commission without direct reference in the order. However, those adjustments that can be considered to be annualizing or pro forma should not be included.

FPSC net operating income adjustments should include the elimination of cost recovery clause related revenues and expenses, such as the Purchased Gas Adjustment and the Energy Conservation Cost Recovery Clause, if applicable.

Pro Forma Adjustments - This type of adjustment refers to those adjustments that would distort the utility's earned rate of return if they were included in the "FPSC Adjustments" category. The most specific example is the effect of a recent rate increase/decrease. When a rate increase/decrease becomes effective, the operating revenues and related expenses are annualized as though the rate increase had actually been in effect for the entire preceding 12 month period. Unless the new rates have been in effect for that one year period, the utility would not have actually billed those new rates for the entire 12 month period. Therefore, it would not be appropriate to include those revenues in the income statement for the purposes of evaluating the utility's earned rate of return. This indicator should provide a forward look for earnings and a forecast of future performance on a regulatory basis.

SCHEDULE 2

AVERAGE RATE BASE

This schedule presents the data necessary to adjust the utility's per books rate base amounts for use in calculating the average earned rate of return on a Per Books basis, an FPSC Adjusted basis and a Pro Forma basis.

The terms, "Per Books," "FPSC Adjusted," and "Pro Forma Adjustments" have previously been defined in the explanation of SCHEDULE 1. Except for these items, SCHEDULE 2 is self explanatory.

In recognition of the fact that there may be numerous adjustments to the per books amount of working capital, only the total amount of the adjustments to

working capital needs to be shown on this page, if an additional schedule is provided which shows each specific adjustment.

This schedule also includes a section for calculating the average rate base excluding flex rate revenues that have been included for the twelve month period. The flex rate revenue adjusted average rate base is to be used in calculating the overall rate of return for the purpose of calculating an earned return on common equity excluding flex rate revenues in Item B of SCHEDULE 5.

SCHEDULE 3 NET OPERATING INCOME

This schedule presents the data necessary to adjust the utility's per books income statement amounts for use in calculating the average earned rate of return on a Per Books basis, an FPSC Adjusted basis and a Pro Forma basis.

The terms, "Per Books," "FPSC Adjusted," and "Pro Forma Adjustments" have previously been defined in the explanation of SCHEDULE 1. Except for these items, SCHEDULE 3 is self explanatory.

This schedule also includes a section for calculating net operating revenue excluding flex rate revenues that have been included for the twelve month period. The flex rate revenue adjusted net operating revenue is to be used in calculating the overall rate of return for the purpose of calculating an earned return on common equity excluding flex rate revenues in Item B of SCHEDULE 5.

SCHEDULE 4 CAPITAL STRUCTURE

This schedule shows the computation of the average required rates of return on a FPSC Adjusted basis. Inherent in this computation is the reconciliation of the amount of capital with the rate base using the same procedures employed by the Commission in the utility's last rate proceeding. The terms "Per Books" and "FPSC Adjusted" have previously been defined in the explanation of SCHEDULE 1. It is necessary, however, to explain the following terms:

Specific - Based on the adjustments made to the rate base, this column should reflect the cumulative effect of all the adjustments that were made to reconcile the rate base and the capital structure on a basis other than a pro rata basis.

Pro Rata - Based on the adjustments made to the rate base, this column should reflect the cumulative effect of all the adjustments that were made to reconcile the rate base and capital structure on a pro rata basis.

Except for these two terms, this schedule is self explanatory.

SCHEDULE 5

EARNED RETURN ON COMMON EQUITY

This schedule shows the calculation of the utility's average earned return on common equity on an FPSC adjusted basis.

Item A is the average earned return on common equity including the flex rate revenues (surplus/deficit) that are included in net operating income in computing the utility's FPSC Adjusted Average Overall Rate of Return for the period.

Item B is the average earned return on common equity excluding the flex rate revenues (surplus/deficit) that are included in net operating income in computing the utility's FPSC Adjusted Average Overall Rate of Return for the period.

(COMPANY NAME)
EARNINGS SURVEILLANCE REPORT SUMMARY
(MONTH/YEAR)

SCHEDULE 1

	(1) ACTUAL PER BOOKS	(2) FPSC ADJUSTMENTS	(3) FPSC ADJUSTED	(4) PRO FORMA ADJUSTMENTS	(5) PRO FORMA ADJUSTED
I. AVERAGE RATE OF RETURN (JURISDICTIONAL)					
NET OPERATING INCOME	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
AVERAGE RATE BASE	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
AVERAGE RATE OF RETURN	_____ %		_____ %		_____ %

II. REQUIRED RATES OF RETURN AVERAGE CAPITAL STRUCTURE (FPSC ADJUSTED BASIS)	
LOW	_____ %
MIDPOINT	_____ %
HIGH	_____ %

III. EARNED RETURN ON EQUITY (FPSC ADJUSTED BASIS)	
A. INCLUDING FLEX RATE REVENUES	_____ %
B. EXCLUDING FLEX RATE REVENUES	_____ %

I am aware that Section 837.06, Florida Statutes, provides:

Whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his or her official duty shall be guilty of a misdemeanor of the second degree punishable as provided in s. 775.082 or s. 775.083.

 (Name and Title of Chief
 Financial Officer)

 (Signature)

 (Date)

PSC/ECR 013-G

**EARNED RETURN ON COMMON EQUITY
FPSC ADJUSTED BASIS
(MONTH/YEAR)**

A. FPSC ADJUSTED AVERAGE JURISDICTIONAL RETURN ON COMMON EQUITY
INCLUDING FLEX RATE REVENUES

FPSC ADJUSTED AVERAGE EARNED RATE OF RETURN	_____	%	(Schedule 1)
LESS: RECONCILED AVERAGE JURISDICTIONAL WEIGHTED COST RATES FOR:			
LONG TERM DEBT	()	%	
SHORT TERM DEBT	()	%	
PREFERRED STOCK	()	%	
CUSTOMER DEPOSITS	()	%	
TAX CREDITS-WEIGHTED COST(MIDPOINT)	()	%	
SUBTOTAL	()	%	
 TOTAL		%	
 DIVIDED BY RECONCILED COMMON EQUITY RATIO		%	
 JURISDICTIONAL RETURN ON COMMON EQUITY		%	

B. FPSC ADJUSTED AVERAGE JURISDICTIONAL RETURN ON COMMON EQUITY
EXCLUDING FLEX RATE REVENUES

NET OPERATING REVENUE EXCLUDING FLEX RATE REVENUES	\$ _____	(Schedule 3)
 RATE BASE EXCLUDING FLEX RATE REVENUES	\$ _____	(Schedule 2)
 FPSC ADJUSTED AVERAGE EARNED RATE OF RETURN	_____	%
LESS: RECONCILED AVERAGE JURISDICTIONAL WEIGHTED COST RATES FOR:		
LONG TERM DEBT	()	%
SHORT TERM DEBT	()	%
PREFERRED STOCK	()	%
CUSTOMER DEPOSITS	()	%
TAX CREDITS-WEIGHTED COST(MIDPOINT)	()	%
SUBTOTAL	()	%
 TOTAL		%
 DIVIDED BY RECONCILED COMMON EQUITY RATIO		%
 JURISDICTIONAL RETURN ON COMMON EQUITY		%

FLORIDA PUBLIC SERVICE COMMISSION

INVESTOR-OWNED NATURAL GAS UTILITY
FORECASTED EARNINGS SURVEILLANCE REPORT

PSC/ECR 023-G (1)

FLORIDA PUBLIC SERVICE COMMISSION

INVESTOR-OWNED NATURAL GAS UTILITY
FORECASTED EARNINGS SURVEILLANCE REPORT

PSC/ECR 023-G (/)

INVESTOR-OWNED NATURAL GAS UTILITY
FORECASTED EARNINGS SURVEILLANCE REPORT

The forecasted earnings surveillance report (FESR) consists of the following schedules:

SCHEDULE 1 - Forecasted Earnings Surveillance Report Summary

SCHEDULE 2 - Forecasted Average Rate of Return

SCHEDULE 3 - Forecasted Capital Structure

SCHEDULE 4 - Forecasted Earned Return on Common Equity

SCHEDULE 5 - Forecast Assumptions

The above schedules represent the data that is to be filed by each natural gas utility. An investor-owned natural gas utility may, at its own option, include any additional schedules that it deems appropriate or necessary for further explanation or clarification of the data reported.

Requests for extension of time in which to file must be submitted in writing prior to the due date for the data to the following:

Florida Public Service Commission
Division of Economic Regulation
Bureau of Surveillance/Finance
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

SCHEDULE 1
FORECASTED EARNINGS SURVEILLANCE REPORT SUMMARY

The purpose of this schedule is to summarize the results of the calculations required by the other schedules. This summary also provides a composite overview of the utility's forecasted earnings on a single page.

Although this schedule only summarizes other schedules, it is necessary to define a few of the terms utilized in the schedule. These are as follows:

Forecasted Per Books - This term means that the amounts reported represent the amounts expected to be recorded in the accounting records of the utility.

Forecasted per books rate base includes construction work in progress (CWIP) on which allowance for funds used during construction (AFUDC) is not charged and a working capital allowance that is adjusted only to exclude those amounts that are includible in the capital structure. Also since the per books amounts include common use plant, it is necessary to allocate common expenses to non-utility operations.

Forecasted per books net operating income (NOI) should be computed consistent with the per books rate base determination. Also since the per books amounts would include common use expenses, it is necessary to allocate common expenses to non-utility operations.

Forecasted FPSC Adjustments - The adjustments reflected in this column should represent all of the adjustments required to adjust the per books amounts in accordance with Commission policies, practices, and adjustments made in the utility's most recent rate case. This includes the adjustments made by the utility that were not in dispute, but were accepted by the Commission without direct reference in the order. However, those adjustments that can be considered to be annualizing or pro forma should not be included.

FPSC NOI adjustments should include the elimination of purchased gas related revenues and expenses, as well as conservation related revenues and expenses, if applicable.

i.

INVESTOR-OWNED NATURAL GAS UTILITY
FORECASTED EARNINGS SURVEILLANCE REPORT

The forecasted earnings surveillance report (FESR) consists of the following schedules:

SCHEDULE 1 - Forecasted Earnings Surveillance Report Summary

SCHEDULE 2 - Forecasted Average Rate of Return

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SCHEDULE 4 - Forecasted Earned Return on Common Equity

SCHEDULE 5 - Forecast Assumptions

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SCHEDULE 1
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FPSC NOI adjustments should include the elimination of purchased gas related revenues and expenses, as well as conservation related revenues and expenses, if applicable.

SCHEDULE 2
FORECASTED AVERAGE RATE OF RETURN

This schedule presents the data necessary to adjust the utility's per books amounts and calculate the average earned rate of return on a Per Books and FPSC Adjusted basis. This schedule consists of the following two pages:

Page 1 - Forecasted Rate Base

Page 2 - Forecasted Income Statement

The terms "Per Books" and "FPSC Adjusted" have previously been defined in the explanation of SCHEDULE 1. Except for these items, SCHEDULE 2 is self explanatory.

In recognition of the fact that there may be numerous adjustments to the per books amount of working capital, only the total amount of the adjustments to working capital needs to be shown on Page 1, if an additional schedule is provided which shows each specific adjustment.

This schedule also includes a section for calculating the average rate base and NOI excluding flex rate revenues that have been included for the twelve month period. The flex rate revenue adjusted average rate base and NOI are to be used in calculating the overall rate of return for the purpose of calculating an earned return on common equity excluding flex rate revenues in Item B of SCHEDULE 4.

SCHEDULE 3
FORECASTED CAPITAL STRUCTURE

This schedule shows the computation of the average required rate of return on a FPSC Adjusted basis. Inherent in this computation, this schedule reconciles the amount of capital to the rate base total using the same procedures employed by the Commission in the utility's last rate proceeding. The terms "Per Books" and "FPSC Adjusted" have previously been defined in the explanation of SCHEDULE 1. It is necessary, however, to explain the following terms:

Specific - Based on the adjustments made to the rate base, this column should reflect the cumulative effect of all the adjustments that were made to reconcile the rate base and the capital structure on a basis other than pro rata.

Pro Rata - Based on the adjustments made to the rate base, this column should reflect the cumulative effect of all the adjustments that were made to reconcile the rate base and capital structure on a pro rata basis.

Except for these two terms, this schedule is self explanatory.

SCHEDULE 4
FORECASTED EARNED RETURN ON COMMON EQUITY

This schedule shows the calculation of the utility's average earned return on common equity on an FPSC adjusted basis.

Item A is the average earned return on common equity including the flex rate revenues (surplus/deficit) that are included in NOI in computing the utility's FPSC Adjusted Average Overall Rate of Return for the period.

Item B is the average earned return on common equity excluding the flex rate revenues (surplus/deficit) that are included in NOI in computing the utility's FPSC Adjusted Average Overall Rate of Return for the period.

SCHEDULE 5
FORECAST ASSUMPTIONS

The Forecast Assumptions for Customer and Therm Sales are to be supplied for the forecast year and for the year preceding the forecast year. Customers are to be calculated on an annual average basis. Therm sales are annual totals.

The Other Forecast Assumptions include any assumptions that are expected to materially impact the Company's operations during the forecast year. Examples include major plant additions, work force reductions, and major accounting changes. Attach additional sheets if more space is needed.

SCHEDULE 2
FORECASTED AVERAGE RATE OF RETURN

This schedule presents the data necessary to adjust the utility's per books amounts and calculate the average earned rate of return on a Per Books and FPSC Adjusted basis. This schedule consists of the following two pages:

Page 1 - Forecasted Rate Base

Page 2 - Forecasted Income Statement

The terms "Per Books" and "FPSC Adjusted" have previously been defined in the explanation of SCHEDULE 1. Except for these items, SCHEDULE 2 is self explanatory.

In recognition of the fact that there may be numerous adjustments to the per books amount of working capital, only the total amount of the adjustments to working capital needs to be shown on Page 1, if an additional schedule is provided which shows each specific adjustment.

This schedule also includes a section for calculating the average rate base and NOI excluding flex rate revenues that have been included for the twelve month period. The flex rate revenue adjusted average rate base and NOI are to be used in calculating the overall rate of return for the purpose of calculating an earned return on common equity excluding flex rate revenues in Item B of SCHEDULE 4.

SCHEDULE 3
FORECASTED CAPITAL STRUCTURE

This schedule shows the computation of the average required rate of return on a FPSC Adjusted basis. Inherent in this computation, this schedule reconciles the amount of capital to the rate base total using the same procedures employed by the Commission in the utility's last rate proceeding. The terms "Per Books" and "FPSC Adjusted" have previously been defined in the explanation of SCHEDULE 1. It is necessary, however, to explain the following terms:

Specific - Based on the adjustments made to the rate base, this column should reflect the cumulative effect of all the adjustments that were made to reconcile the rate base and the capital structure on a basis other than pro rata.

Pro Rata - Based on the adjustments made to the rate base, this column should reflect the cumulative effect of all the adjustments that were made to reconcile the rate base and capital structure on a pro rata basis.

Except for these two terms, this schedule is self explanatory.

SCHEDULE 4
FORECASTED EARNED RETURN ON COMMON EQUITY

This schedule shows the calculation of the utility's average earned return on common equity on an FPSC adjusted basis.

Item A is the average earned return on common equity including the flex rate revenues (surplus/deficit) that are included in NOI in computing the utility's FPSC Adjusted Average Overall Rate of Return for the period.

Item B is the average earned return on common equity excluding the flex rate revenues (surplus/deficit) that are included in NOI in computing the utility's FPSC Adjusted Average Overall Rate of Return for the period.

SCHEDULE 5
FORECAST ASSUMPTIONS

The Forecast Assumptions for Customer and Therm Sales are to be supplied for the forecast year and for the year preceding the forecast year. Customers are to be calculated on an annual average basis. Therm sales are annual totals.

The Other Forecast Assumptions include any assumptions that are expected to materially impact the Company's operations during the forecast year. Examples include major plant additions, work force reductions, and major accounting changes. Attach additional sheets if more space is needed.

FLORIDA PUBLIC SERVICE COMMISSION
 GAS FORECASTED EARNINGS SURVEILLANCE REPORT

SCHEDULE 1

Company: _____
 Year 2 _____

	(1) ACTUAL <u>PER BOOKS</u>	(2) FPSC <u>ADJUSTMENTS</u>	(3) FPSC <u>ADJUSTED</u>	
I. AVERAGE RATE OF RETURN (JURISDICTIONAL)				
NET OPERATING INCOME	\$ _____	\$ _____	\$ _____	\$ _____
AVERAGE RATE BASE	\$ _____	\$ _____	\$ _____	\$ _____
AVERAGE RATE OF RETURN		_____ %		_____ %

III. REQUIRED RATES OF RETURN AVERAGE CAPITAL STRUCTURE (FPSC ADJUSTED BASIS)		
LOW	_____	%
MIDPOINT	_____	%
HIGH	_____	%

IV. EARNED RETURN ON EQUITY (FPSC ADJUSTED BASIS)	
A. INCLUDING FLEX RATE REVENUES	_____ %
B. EXCLUDING FLEX RATE REVENUES	_____ %

PSC/ECR 023

**FLORIDA PUBLIC SERVICE COMMISSION
GAS FORECASTED EARNINGS SURVEILLANCE REPORT**

SCHEDULE 1

Company: _____
Year 2 _____

	(1) ACTUAL <u>PER BOOKS</u>	(2) FPSC <u>ADJUSTMENTS</u>	(3) FPSC <u>ADJUSTED</u>	
I. AVERAGE RATE OF RETURN (JURISDICTIONAL)				
NET OPERATING INCOME	\$ _____	\$ _____	\$ _____	\$ _____
AVERAGE RATE BASE	\$ _____	\$ _____	\$ _____	\$ _____
AVERAGE RATE OF RETURN		_____ %		_____ %

III. REQUIRED RATES OF RETURN AVERAGE CAPITAL STRUCTURE (FPSC ADJUSTED BASIS)		
LOW	_____	%
MIDPOINT	_____	%
HIGH	_____	%

IV. EARNED RETURN ON EQUITY (FPSC ADJUSTED BASIS)		
A. INCLUDING		
FLEX RATE REVENUES	_____	%
B. EXCLUDING		
FLEX RATE REVENUES	_____	%

**FLORIDA PUBLIC SERVICE COMMISSION
 GAS FORECASTED EARNINGS SURVEILLANCE REPORT
 EARNED RETURN ON COMMON EQUITY
 FPSC ADJUSTED BASIS**

SCHEDULE 4

Company: _____
 Year 2 _____

A. FPSC ADJUSTED AVERAGE JURISDICTIONAL RETURN ON COMMON EQUITY
 INCLUDING FLEX RATE REVENUES

FPSC ADJUSTED AVERAGE EARNED RATE OF RETURN	_____	% (Schedule 1)
LESS: RECONCILED AVERAGE JURISDICTIONAL WEIGHTED COST RATES FOR:		
LONG TERM DEBT	()	%
SHORT TERM DEBT	()	%
PREFERRED STOCK	()	%
CUSTOMER DEPOSITS	()	%
TAX CREDITS-WEIGHTED COST(MIDPOINT)	()	%
SUBTOTAL	()	%
TOTAL		%
DIVIDED BY RECONCILED COMMON EQUITY RATIO	_____	%
JURISDICTIONAL RETURN ON COMMON EQUITY	=====	%

B. FPSC ADJUSTED AVERAGE JURISDICTIONAL RETURN ON COMMON EQUITY
 EXCLUDING FLEX RATE REVENUES

NET OPERATING REVENUE EXCLUDING FLEX RATE REVENUES	\$ _____	(Schedule 2, p. 2 of 2)
RATE BASE EXCLUDING FLEX RATE REVENUES	\$ _____	(Schedule 2, p. 1 of 2)
FPSC ADJUSTED AVERAGE EARNED RATE OF RETURN	_____	%
LESS: RECONCILED AVERAGE JURISDICTIONAL WEIGHTED COST RATES FOR:		
LONG TERM DEBT	()	%
SHORT TERM DEBT	()	%
PREFERRED STOCK	()	%
CUSTOMER DEPOSITS	()	%
TAX CREDITS-WEIGHTED COST(MIDPOINT)	()	%
SUBTOTAL	()	%
TOTAL		%
DIVIDED BY RECONCILED COMMON EQUITY RATIO	_____	%
JURISDICTIONAL RETURN ON COMMON EQUITY	=====	%

**FLORIDA PUBLIC SERVICE COMMISSION
 GAS FORECASTED EARNINGS SURVEILLANCE REPORT
 EARNED RETURN ON COMMON EQUITY
 FPSC ADJUSTED BASIS**

SCHEDULE 4

Company: _____
 Year 2 _____

A. FPSC ADJUSTED AVERAGE JURISDICTIONAL RETURN ON COMMON EQUITY
 INCLUDING FLEX RATE REVENUES

FPSC ADJUSTED AVERAGE EARNED RATE OF RETURN	_____	% (Schedule 1)
LESS: RECONCILED AVERAGE JURISDICTIONAL WEIGHTED COST RATES FOR:		
LONG TERM DEBT	()	%
SHORT TERM DEBT	()	%
PREFERRED STOCK	()	%
CUSTOMER DEPOSITS	()	%
TAX CREDITS-WEIGHTED COST(MIDPOINT)	()	%
SUBTOTAL	()	%
 TOTAL		%
 DIVIDED BY RECONCILED COMMON EQUITY RATIO	_____	%
 JURISDICTIONAL RETURN ON COMMON EQUITY	=====	%

B. FPSC ADJUSTED AVERAGE JURISDICTIONAL RETURN ON COMMON EQUITY
 EXCLUDING FLEX RATE REVENUES

NET OPERATING REVENUE EXCLUDING FLEX RATE REVENUES	\$ _____	(Schedule 2, p. 2 of 2)
RATE BASE EXCLUDING FLEX RATE REVENUES	\$ _____	(Schedule 2, p. 1 of 2)
FPSC ADJUSTED AVERAGE EARNED RATE OF RETURN	_____	%
LESS: RECONCILED AVERAGE JURISDICTIONAL WEIGHTED COST RATES FOR:		
LONG TERM DEBT	()	%
SHORT TERM DEBT	()	%
PREFERRED STOCK	()	%
CUSTOMER DEPOSITS	()	%
TAX CREDITS-WEIGHTED COST(MIDPOINT)	()	%
SUBTOTAL	()	%
 TOTAL		%
 DIVIDED BY RECONCILED COMMON EQUITY RATIO	_____	%
 JURISDICTIONAL RETURN ON COMMON EQUITY	=====	%

**FLORIDA PUBLIC SERVICE COMMISSION
 GAS FORECASTED EARNINGS SURVEILLANCE REPORT
 FORECAST ASSUMPTIONS**

SCHEDULE 5

Company: _____
 Year 2 _____

FORECAST ASSUMPTIONS

<u>Customers</u>	<u>Forecast Year</u>	<u>Prior Year</u>
Residential	_____	_____
Commercial	_____	_____
Industrial/Interruptable	_____	_____
Transportation	_____	_____
Other	_____	_____
Total	_____	_____

<u>Therm Sales</u>	<u>Forecast Year</u>	<u>Prior Year</u>
Residential	_____	_____
Commercial	_____	_____
Industrial/Interruptable	_____	_____
Transportation	_____	_____
Other	_____	_____
Total	_____	_____

OTHER MAJOR FORECAST ASSUMPTIONS

I am the person responsible for preparation of this document and I am aware that Section 837.06, Florida Statutes, provides:

Whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083.

 Name

 Signature

 Title

 Date

**FLORIDA PUBLIC SERVICE COMMISSION
 GAS FORECASTED EARNINGS SURVEILLANCE REPORT
 FORECAST ASSUMPTIONS**

SCHEDULE 5

Company: _____
 Year 2 _____

FORECAST ASSUMPTIONS

<u>Customers</u>	<u>Forecast Year</u>	<u>Prior Year</u>
Residential	_____	_____
Commercial	_____	_____
Industrial/Interruptable	_____	_____
Transportation	_____	_____
Other	_____	_____
Total	=====	=====

<u>Therm Sales</u>	<u>Forecast Year</u>	<u>Prior Year</u>
Residential	_____	_____
Commercial	_____	_____
Industrial/Interruptable	_____	_____
Transportation	_____	_____
Other	_____	_____
Total	=====	=====

OTHER MAJOR FORECAST ASSUMPTIONS

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 Name

 Signature

 Title

 Date

Rules 25-7.014, 25-7.015,
25-7.135, and 25-7.1352 and
25-7.1351
Docket No. 030712-GU

**STATEMENT OF FACTS AND CIRCUMSTANCES
JUSTIFYING RULE**

The amendments and repeals will provide up to date rules and procedures. Further, the revisions will eliminate reporting requirements that are no longer needed at this time.

STATEMENT ON FEDERAL STANDARDS

There is no federal standard on the same subject.