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November 12, 2009

BY HAND DELIVERY

Jennifer Brubaker, Esq.
Office of General Counsel
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Re: Docket No. 080366-GU

Dear Ms. Brubaker:

Pursuant to a request from Staff, please find attached copies of the following documents:

1. Schedule H-1 recalculated to reflect the settlement amount;
 2. Schedule 7, page 1 of 6 as included in the staff recommendation recalculated to reflect the effects of the settlement;
 3. Tariff sheets in regular and legislative format reflecting the effects of the settlement;
- and
4. A calculation of the refund as a result of the settlement.

Should there be any questions or should you need any additional information please let me know.

Sincerely,



Norman H. Horton, Jr.

NHH/amb
Enclosures

cc: Patricia Christensen, Esq.
Ms. Cheryl Martin
Docket File

DOCUMENT NUMBER-DATE

Regional Center Office Park / 2618 Centennial Place / Tallahassee, Florida 32308

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FPSC-COMMISSION CLERK

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED
EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 080366-GU

SCHEDULE B
PROPOSED RATE DESIGN

PROJECTED TEST YEAR: 12/31/2009
WITNESS: SCHNEIDERMANN

	TOTAL	RS	GS-1&2 / GSTS-1&2	LV/LVTS	IS/ITS	GLS/GLSTS		
TOTAL CURRENT BASE REVENUES	22,225,975	9,967,462	4,448,135	7,201,038	531,262	78,078	-	-
TOTAL PROPOSED BASE REVENUES	12,047,704	5,976,168	11,182,357	1,181,013	108,672	-	-	-
CURRENT OTHER OPERATING REV	2,312,116	1,749,747	230,336	288,325	43,708	-	-	-
PROPOSED OTHER OPERATING REV	2,542,177	1,937,358	249,539	305,462	45,879	3,939	-	-
INCREASE OTHER OPERATING REV	226,291	187,611	19,204	17,137	2,170	169	-	-
GR TAX REVENUES	1,936,054	596,864	436,509	764,332	125,368	12,981	-	-
FF REVENUES	1,441,002	640,377	394,147	406,478	-	-	-	-
TOTAL CURRENT REVENUES	27,915,147	12,954,449	5,509,127	8,660,174	700,339	91,059	-	-
TOTAL PROPOSED REVENUES	36,415,147	15,222,302	7,056,364	12,658,629	1,352,259	125,592	-	-
ORIGINAL INCREASE	8,500,000	2,267,853	1,547,237	3,998,455	651,921	34,534	-	-

FINAL PROPOSED REVENUE (Projected Test Year at Marketable rates); Adjusted to remove \$531,000 Revenue per C Martin's Request 23OCT2009

	TOTAL EXCL LAKE WORTH	RS	GS-1	LV/LVTS	IS/ITS	LS	LK WORTH
Gas Sales (due to growth)	30,495,914	12,047,704	5,976,168	11,182,357	1,181,013	108,672	-
Other Operating Revenue	2,542,177	1,937,358	249,539	305,462	45,879	3,939	-
Gross Recp + FF Tax	3,377,056	1,237,240	830,656	1,170,810	125,368	12,981	-
Total Rev from Gas Sales Oth Op Rev+GRT&FF	36,415,147	15,222,302	7,056,364	12,658,629	1,352,259	125,592	-
Allocated Reduction of \$531,000	(531,000)	(221,970)	(102,895)	(184,586)	(19,718)	(1,831)	-
Adjusted Total	35,884,147	15,000,332	6,953,469	12,474,043	1,332,541	123,761	-
TOTAL REVENUE INCREASE	7,969,000	2,045,883	1,444,342	3,813,869	632,203	32,703	-
PERCENT INCREASE OVER BASE RATES	35.85%	20.53%	32.47%	52.96%	119.00%	41.89%	-

CUSTOMERS	52,137	47,235	3,565	1,282	13	42	-
THERMS	55,522,630	11,223,250	11,830,427	27,184,610	4,842,992	441,352	-
CURRENT REVENUES	27,915,147	12,954,449	5,509,127	8,660,174	700,339	91,059	-
PROPOSED REVENUES USING 50% RULE	35,884,147	15,000,332	6,953,469	12,474,043	1,332,541	123,761	-
PROPOSED REVENUES USING MARKETABLE RATES	35,884,147	15,000,332	6,953,469	12,474,043	1,332,541	123,761	-
\$/therm at:							
CURRENT		1.1543	0.4657	0.3186	0.1446	0.2063	n/a
USING 50% "RULE"		1.3365	0.5878	0.4589	0.2751	0.2804	n/a
MARKET SENSITIVE RATES		1.3365	0.5878	0.4589	0.2751	0.2804	n/a

Proposed Revenue	35,884,147	15,000,332	6,953,469	12,474,043	1,332,541	123,761	-
Less other Op Revenue & TOTI	5,919,233	3,174,598	1,080,195	1,476,273	171,247	16,920	-
Cust Chg \$/Cust/ month		8.00	15.00	45.00	240.00		-
Cust Chg Revenue	5,906,081	4,534,533	641,674	692,434	37,440	-	-
Non-Fuel Energy Revenue	24,058,833	7,291,201	5,231,599	10,305,336	1,123,855	106,841	-
Non-Fuel Energy Revenue / therm	0.43332	0.64965	0.44222	0.37909	0.23206	0.24208	n/a

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED
EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 080366-GU

SCHEDULE A
OTHER OPERATING REVENUES
CURRENT CHARGES

PROJECTED TEST YEAR: 12/31/2009

ACCT	OTHER REVENUES	PROJECTED	ACTUAL	CURRENT SERVICE CHARGES						CURRENT SERVICE CHARGES						CURRENT SERVICE CHARGES					
		2009*	2007	2007 REVENUES						RATES						ALLOCATE TOTAL REVENUE BY CUSTOMER OR					
		REVENUE @ CURRENT	REVENUE @ CURRENT	RS	GS	LV/LVTS	IS/ITS	GLS/GLSTS	*	RS	GS	LV/LVTS	IS/ITS	GLS/GLSTS	*	RS	GS	LV/LVTS	IS/ITS	GLS/GLSTS	TOTAL
487	FORFEITED DISCOUNTS	902,300	779,563	706,265	53,303	19,173	194	628	*	N/A	N/A	N/A	N/A	N/A	*	47,235	3,565	1,282	13	42	52,137
4880	MISC SERVICE REV-OTHER CHARGE	33,230	58,394	52,959	3,997	1,438	-	-	*	42.00	60.00	90.00	-	-	*	1,261	67	16	-	-	1,344
4881	MISC SERVICE REV-CREDIT	-	2,044	2,044	-	-	-	-	*	3.50	3.50	3.50	3.50	3.50	*	584	-	-	-	-	584
4882	MISC SERVICE REV-CHECK CHARGE	28,689	31,691	28,711	2,167	779	8	26	*	N/A	N/A	N/A	N/A	N/A	*	47,235	3,565	1,282	13	42	52,137
4884	MISC SVC REV-CHANGE OF ACCOUNT	29,186	37,066	33,581	2,534	912	9	30	*	19.00	19.00	19.00	19.00	19.00	*	47,235	3,565	1,282	13	42	52,137
4884	MISC SVC REV-RECONNECT CHARGE	249,730	270,292	245,137	18,501	6,655	-	-	*	24.00	24.00	24.00	24.00	24.00	*	-	-	-	-	-	-
4885	MISC SVC REV-RECONNECT CHARGE	249,730	270,292	245,137	18,501	6,655	-	-	*	21.00	21.00	48.00	-	-	*	11,673	881	139	-	-	12,693
4886	MISC SVC REV-RECONNECT NON-PAY	289,953	287,899	261,105	19,706	7,088	-	-	*	60.00	78.00	108.00	-	-	*	4,352	253	66	-	-	4,670
4886	MISC SVC REV-RECONNECT NON-PAY	-	-	-	-	-	-	-	*	74.00	97.00	137.00	137.00	-	*	-	-	-	-	-	-
4887	MISC SVC REV-BILL COLLECT CHG	93,576	76,112	88,956	5,204	1,872	19	61	*	16.00	16.00	16.00	16.00	16.00	*	4,310	325	117	-	-	4,752
4887	LAKE WORTH	696,427	708,870	288,022	125,399	264,663	46,418	3,103	*	16.00	16.00	16.00	16.00	16.00	*	-	-	-	-	-	-
4888	MISC SVC REV-ALLOWANCES & ADJ	(13,600)	(13,255)	(12,009)	(906)	(326)	(3)	(11)	*	-	-	-	-	-	*	47,235	3,565	1,282	13	42	52,137
4952	MISC GAS REVENUE	44,992	43,079	39,029	2,946	1,060	11	35	*	-	-	-	-	-	*	47,235	3,565	1,282	13	42	52,137
4953	UNBILLED REVENUES	(38,598)	-	-	-	-	-	-	*	-	-	-	-	-	*	47,235	3,565	1,282	13	42	52,137
49561	OTHER GAS REV - STORM	-	163,828	148,424	11,202	4,029	41	132	*	N/A	N/A	N/A	N/A	N/A	*	47,235	3,565	1,282	13	42	52,137
496	RATE REFUND PENDING ACCOUNTS	-	30,301	27,452	2,072	745	8	24	*	N/A	N/A	N/A	N/A	N/A	*	47,235	3,565	1,282	13	42	52,137
2007 REVENUES @ CURRENT CHARGES			2,474,618	1,869,675	246,123	308,067	46,704	4,028	*						*						
2009 REVENUES @ CURRENT CHARGES		2,315,886	ALLOCATE	1,749,747	230,336	288,325	43,708	3,770	*						*	n/a	n/a	n/a	n/a	n/a	n/a

Note: Where total =52,137 these Accounts are allocated based on Customers

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED
EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 080366-GU

SCHEDULE A
OTHER OPERATING REVENUES
PROPOSED CHARGES

PROJECTED TEST YEAR: 12/31/2009

ACCT	OTHER REVENUES	REVENUE @	2009 REVENUES						2009 RATES						ALLOCATE TOTAL REVENUE BY CUSTOMER OR						TOTAL
		PROPOSED	RS	GS	LVLVTS	IS/ITS	GLS/GLSTS	RS	GS	LVLVTS	IS/ITS	GLS/GLSTS	SPECIFIC 2009 NUMBER OF OCCURRENCES								
	CHARGES												RS	GS	LVLVTS	IS/ITS	GLS/GLSTS				
487	FORFEITED DISCOUNTS	902,300	817,462	61,695	22,192	225	727	*	NO CHANGE IN RATE - ALLOCATED BASED ON CUSTOME	*	47,235	3,565	1,282	13	42					52,137	
4880	MISC SERVICE REV-OTHER CHARGE	41,100	37,275	2,813	1,012	-	-	*	52.00 75.00 112.00	*	717	38	9	-	-					763	
4880								*		*	597	24	6	-	-					627	
4882	MISC SERVICE REV-CHECK CHARGE	28,700	26,001	1,962	706	7	23	*	NO CHANGE IN RATE - ALLOCATED BASED ON CUSTOME	*	47,235	3,565	1,282	13	42					52,137	
4884	MISC SVC REV-CHANGE OF ACCOUNT	35,300	31,981	2,414	868	9	28	*	23.00 23.00 23.00 23.00 23.00	*	1,390	105	38	-	-					1,533	
4884								*		*											
4885	MISC SVC REV-RECONNECT CHARGE	309,200	280,423	21,164	7,613	-	-	*	52.00 75.00 112.00	*	5,393	282	68	-	-					5,743	
4886	MISC SVC REV-RECONNECT NON-PAY	391,400	354,973	26,790	9,636	-	-	*	81.00 104.00 141.00	*	4,382	258	68	-	-					4,708	
4886								*		*											
4887	MISC SVC REV-BILL COLLECT CHG	146,200	132,454	9,996	3,596	36	118	*	25.00 25.00 25.00 25.00 25.00	*	47,235	3,565	1,282	13	42					52,137	
	LAKE WORTH	696,427	263,317	123,197	260,017	45,603	3,048	*		*											
4888	MISC SVC REV-ALLOWANCES & ADJ	(13,600)	(12,321)	(930)	(334)	(3)	(11)	*	NO CHANGE IN RATE - ALLOCATED BASED ON CUSTOME	*	47,235	3,565	1,282	13	42					52,137	
493	RENT FROM GAS PROPERTY	-	-	-	-	-	-	*		*	47,235	3,565	1,282	13	42					52,137	
4951	OVER REC;FUEL ADJ- PURCHAS GAS	-	-	-	-	-	-	*		*	47,235	3,565	1,282	13	42					52,137	
4952	MISC GAS REVENUE	44,992	40,761	3,076	1,107	11	36	*		*	47,235	3,565	1,282	13	42					52,137	
4953	UNBILLED REVENUES	(38,598)	(34,969)	(2,639)	(949)	(10)	(31)	*		*	47,235	3,565	1,282	13	42					52,137	
	SERVICE CHARGE & INCREMENTAL REVENUES	2,543,421	1,937,358	249,539	305,462	45,879	3,939	*		*	n/a	n/a	n/a	n/a	n/a					n/a	
	TOTAL GROSS RECEIPTS REVENUES	1,936,054	596,864	438,509	764,332	125,368	12,981	*		*											
	TOTAL FRANCHISE FEE REVENUES	1,441,002	640,377	394,147	406,478	-	-	*		*											
	TOTAL OTHER REVENUES	5,920,477	3,174,598	1,080,195	1,476,273	171,247	16,920	*		*											
	PROPOSED INCREASE IN OTHER REVENUES	226,291	187,611	19,204	17,137	2,170	169	*		*											

Note: Where total =52,137 these Accounts are allocated based on Customers

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED
EMBEDDED COST OF SERVICE STUDY
SUMMARY

TYPE OF DATA SHOWN:

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 080366-GU

PROJECTED TEST YEAR: 12/31/2009

SUMMARY:	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE
ATTRITION	-	-	-	-	-
O&M	18,079,564	12,314,941	4,645,647	1,118,976	-
DEP.	3,622,061	1,409,164	2,212,897	-	-
AMORTIZATION-OTHER GAS PLANT	456,348	177,542	278,806	-	-
AMORT OF UTILITY PLANT-ACQ ADJ AND BARE STEEL	778,791	302,989	475,802	-	-
AMORT OF AEP - EXCESS MACC	(2,460)	(957)	(1,503)	-	-
TOTAL TAXES OTHER THAN INCOME	5,429,422	744,164	1,168,607	-	3,516,651
RETURN	5,985,578	2,206,117	3,805,432	(25,972)	-
INCOME TAXES	(1,184,829)	(436,695)	(753,275)	5,141	-
REVENUES CREDITED TO COST OF SERVICE	-	-	-	-	-
TOTAL COST	33,164,475	16,717,267	11,832,412	1,098,146	3,516,651
RATE BASE	73,262,887	27,002,658	46,578,118	(317,889)	-

KNOWN DIRECT & SPECIAL ASSIGNMENTS:

RATE BASE ITEMS(PLANT-ACC.DEP):	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE
381-382 METERS	6,082,886	6,082,886	-	-	-
383-384 HOUSE REGULATORS	1,993,427	1,993,427	-	-	-
385 INDUSTRIAL MEAS. & REG.EQ.	33,874	-	33,874	-	-
376 MAINS	39,463,891	-	39,463,891	-	-
380 SERVICES	14,084,865	14,084,865	-	-	-
378 MEAS. & REG. STA. EQ.-GEN.	209,588	-	209,588	-	-
892 Maint. of Services O & M ITEMS	193,322	193,322	-	-	-
876 MEAS. & REG. STA. EQ. IND.	14,342	-	14,342	-	-
878 METER & HOUSE REG.	1,702,587	1,702,587	-	-	-
890 MAINT. OF MEAS. & REG. STA. EQ.-IND.	-	-	-	-	-
893 MAINT. OF METERS AND HOUSE REG.	135,247	135,247	-	-	-
874 MAINS AND SERVICES	1,616,205	479,493	1,136,711	-	-
887 MAINT. OF MAINS	436,890	-	436,890	-	-

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED
EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 080366-GU

PROJECTED TEST YEAR: 12/31/2009

DEVELOPMENT OF ALLOCATION FACTORS
SCHEDULE G

	TOTAL	RS	GS / GSTS		LV/LVTS	IS/ITS	GLS/GLSTS
CUSTOMER COSTS							
CUSTOMER	52,137	47,235	3,565		1,282	13	42
AVERAGE METER COST INDEX	NA	1.00000	3.83199		16.29041	16.29041	0.39039
WEIGHTED CUSTOMER COST	82,012	47,235	13,661	-	20,889	212	16
WEIGHTED CUST	1.00	0.58	0.17	-	0.25	0.00	0.00
CAPACITY COSTS							
PEAK AND AVERAGE METHOD (THERMS) CAPACITY	5,443,583 1.00	1,219,665 0.22	1,244,551 0.23	-	2,523,077 0.46	415,032 0.08	41,258 0.01
COMMODITY COSTS							
ANNUAL SALES (THERMS) SALES	55,522,630 1.00	11,223,250 0.20	11,830,427 0.21	-	27,184,610 0.49	4,842,992 0.09	441,352 0.01
REVENUE-RELATED COSTS							
	0.01625	=FACTOR					
TAX ON CAP, CUST, COMM	481,777	203,147	93,011	-	167,049	16,918	1,653
TAX ALLOC		0.42	0.19	-	0.35	0.04	0.00
TAX ALLOC W/O LK WORTH		0.42	0.19	-	0.35	0.04	0.00

SUPPORTING SCHEDULES: E-2 p.3, E-4 p.1, H-2 p.6, H-DEMAND

RECAP SCHEDULES: H-2 p.2-4

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED
EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 080366-GU

PROJECTED TEST YEAR: 12/31/2009

ALLOCATION OF RATE BASE TO CUSTOMER CLASSES
SCHEDULE F

RATE BASE BY CUSTOMER CLASS	TOTAL	R\$	GS / GST\$	LV/LVTS	IS/ITS	GLS/GLSTS	ALLOCATOR	
DIRECT AND SPECIAL ASSIGNMENTS:								
Customer								
Meters	6,082,886	3,503,416	1,013,205	-	1,549,342	15,707	1,216	WEIGHTED CUST
House Regulators	1,993,427	1,148,107	332,038	-	507,736	5,148	399	WEIGHTED CUST
Services	14,084,865	8,112,126	2,346,066	-	3,587,487	36,370	2,816	WEIGHTED CUST
All Other	4,841,480	2,788,432	806,428	-	1,233,149	12,502	968	WEIGHTED CUST
Total	27,002,658	15,552,081	4,497,737	-	6,877,714	69,727	5,399	
Capacity								
Industrial Meas.& Reg. Sta. Eq.	33,874	7,590	7,745	-	15,700	2,583	257	PEAK/AVE
Meas.&Reg.Sta.Eq.-Gen.	209,588	46,959	47,918	-	97,143	15,979	1,589	PEAK/AVE
Mains	39,463,891	8,842,103	9,022,518	-	18,291,340	3,008,821	299,108	PEAK/AVE
All Other	6,870,766	1,539,433	1,570,844	-	3,184,570	523,844	52,076	PEAK/AVE
Total	46,578,118	10,436,085	10,649,024	-	21,588,753	3,551,227	353,029	
Commodity								
Account	-	-	-	-	-	-	-	ANNUAL SALES
Account	-	-	-	-	-	-	-	ANNUAL SALES
Account	-	-	-	-	-	-	-	ANNUAL SALES
All Other	(317,889)	(64,258)	(67,734)	-	(155,643)	(27,728)	(2,527)	ANNUAL SALES
Total	(317,889)	(64,258)	(67,734)	-	(155,643)	(27,728)	(2,527)	ANNUAL SALES
TOTAL	73,262,887	25,923,909	15,079,027	-	28,310,824	3,593,226	355,901	#

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED
EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 080366-GU

ALLOCATION OF COST OF SERVICE
TO CUSTOMER CLASSES
SCHEDULE E

PROJECTED TEST YEAR: 12/31/2009

	TOTAL	RS	GS / GSTS		LV/LVTS	IS/ITS	GLS/GLSTS	ALLOCATOR
OPERATIONS AND MAINTENANCE EXPENSE:								
DIRECT AND SPECIAL ASSIGNMENTS:								
CUSTOMER								
878 Meters and House Regulators	1,702,587	980,598	283,594	-	433,657	4,396	340	WEIGHTED CUST
893 Maint. of Meters & House Reg.	135,247	77,895	22,528	-	34,448	349	27	WEIGHTED CUST
874 Mains & Services	479,493	276,162	79,868	-	122,129	1,238	96	WEIGHTED CUST
892 Maint. of Services	193,322	111,343	32,201	-	49,240	499	39	WEIGHTED CUST
ALL OTHER CUSTOMER	9,804,293	5,646,746	1,633,066	-	2,497,203	25,317	1,960	
CUSTOMER TOTAL	12,314,941	7,092,745	2,051,256	-	3,136,678	31,800	2,462	
CAPACITY								
876 Measuring & Reg. Sta. Eq.- I	14,342	3,213	3,279	-	6,647	1,093	109	PEAK/AVE
890 Maint. of Meas. & Reg. Sta. Eq.-I	-	-	-	-	-	-	-	PEAK/AVE
874 Mains and Services	1,136,711	254,686	259,883	-	526,861	86,666	8,615	DIRECT
887 Maint. of Mains	436,890	97,888	99,885	-	202,497	33,310	3,311	DIRECT
ALL OTHER CAPACITY	3,057,704	685,095	699,074	-	1,417,232	233,127	23,175	PEAK/AVE
CAPACITY TOTAL	4,645,647	1,040,883	1,062,121	-	2,153,237	354,195	35,211	
COMMODITY								
Account #	-	-	-	-	-	-	-	COMMODITY
Account #	-	-	-	-	-	-	-	COMMODITY
Account #	-	-	-	-	-	-	-	COMMODITY
All Other	1,118,976	226,188	238,425	-	547,865	97,603	8,895	COMMODITY
COMMODITY TOTAL	1,118,976	226,188	238,425	-	547,865	97,603	8,895	
TOTAL O&M	18,079,564	8,359,816	3,351,802	-	5,837,780	483,599	46,568	
DEPRECIATION EXPENSE:								
Customer	1,409,164	811,603	234,720	-	358,921	3,639	282	WEIGHTED CUST
Capacity	2,212,897	495,812	505,928	-	1,025,668	168,717	16,772	DIRECT
Total	3,622,061	1,307,415	740,648	-	1,384,589	172,355	17,054	
4050.1 AMORT. OF OTHER GAS PLANT:								
Customer	177,542	102,255	29,573	-	45,221	458	35	WEIGHTED CUST
Capacity	278,806	62,468	63,743	-	129,225	21,257	2,113	PEAK/AVE
Total	456,348	164,723	93,315	-	174,446	21,715	2,149	
4060.1 AMORT. OF ACQUISITION ADJ AND BARE STEEL								
Customer	302,989	174,505	50,468	-	77,173	782	61	WEIGHTED CUST
Capacity	475,802	106,606	108,781	-	220,532	36,276	3,606	PEAK/AVE
Total	778,791	281,111	159,249	-	297,705	37,059	3,667	
4070.5 AMORT OF AEP - EXCESS MACC								
Customer	(957)	(551)	(159)	-	(244)	(2)	(0)	WEIGHTED CUST
Capacity	(1,503)	(337)	(344)	-	(697)	(115)	(11)	PEAK/AVE
Total	(2,460)	(888)	(503)	-	(940)	(117)	(12)	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED
EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 080366-GU

ALLOCATION OF COST OF SERVICE
TO CUSTOMER CLASSES
SCHEDULE E

PROJECTED TEST YEAR: 12/31/2009

	TOTAL	RS	GS / GSTS		LV/LVTS	IS/ITS	GLS/GLSTS	ALLOCATOR
TAXES OTHER THAN INCOME TAXES:								
Customer	744,164	428,599	123,953	-	189,542	1,922	149	WEIGHTED CUST CAPACITY
Capacity	1,168,607	261,833	267,175	-	541,644	89,097	8,857	
Subtotal	1,912,771	690,431	391,128	-	731,186	91,019	9,006	
Revenue	3,516,651	1,482,836	678,916	-	1,219,343	123,487	12,069	TAX ALLOC W/O LK WORTH
Total	5,429,422	2,173,267	1,070,044	-	1,950,529	214,506	21,075	
RETURN (NOI)								
Customer	2,206,117	1,270,605	367,465	-	561,909	5,697	441	RB-CUST-DIRECT
Capacity	3,805,432	852,628	870,025	-	1,763,801	290,135	28,842	RB-CAP-DIRECT
Commodity	(25,972)	(5,250)	(5,534)	-	(12,716)	(2,265)	(206)	RB-COM-DIRECT
Total	5,985,578	2,117,983	1,231,957	-	2,312,994	293,567	29,077	
INCOME TAXES								
Customer	(436,695)	(251,513)	(72,739)	-	(111,228)	(1,128)	(87)	RB-CUST-DIRECT
Capacity	(753,275)	(168,775)	(172,219)	-	(349,140)	(57,431)	(5,709)	RB-CAP-DIRECT
Commodity	5,141	1,039	1,095	-	2,517	448	41	RB-COM-DIRECT
Total	(1,184,829)	(419,249)	(243,862)	-	(457,851)	(58,111)	(5,756)	
REVENUE CREDITED TO COS:								
Customer	-	-	-	-	-	-	-	DIRECT
TOTAL COST OF SERVICE:								
Customer	16,717,267	9,626,248	2,784,536	-	4,257,973	43,168	3,342	
Capacity	11,832,412	2,651,117	2,705,211	-	5,484,271	902,131	89,681	
Commodity	1,098,146	221,977	233,986	-	537,667	95,786	8,729	
Subtotal	29,647,824	12,501,343	5,723,733	-	10,279,910	1,041,086	101,753	
Revenue	3,516,651	1,482,836	678,916	-	1,219,343	123,487	12,069	
Total	33,164,475	13,984,179	6,402,649	-	11,499,253	1,164,573	113,822	
Total Calculated	33,164,475	13,984,179	6,402,649	-	11,499,253	1,164,573	113,822	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED
EMBEDDED COST OF SERVICE STUDY
SUMMARY

TYPE OF DATA SHOWN:

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 080366-GU

PROJECTED TEST YEAR: 12/31/2009

SUMMARY	TOTAL	RS	GS / GSTS		LV/LVTS	IS/ITS	GLS/GLSTS
RB	73,262,887	25,923,909	15,079,027	-	28,310,824	3,593,226	355,901
ATTRITION							
O&M	18,079,564	8,359,816	3,351,802	-	5,837,780	483,599	46,568
DEPRECIATION	3,622,061	1,307,415	740,648	-	1,384,589	172,355	17,054
AMORTIZATION EXPENSES	1,232,679	444,946	252,061	-	471,211	58,657	5,804
TOTI - OTHER	1,912,771	690,431	391,128	-	731,186	91,019	9,006
TOTI - REV. RELATED	3,516,651	1,482,836	678,916	-	1,219,343	123,487	12,069
INCOME TAXES TOTAL	(1,184,829)	(419,249)	(243,862)	-	(457,851)	(58,111)	(5,756)
REVENUE CREDITED TO COS:	-	-	-	-	-	-	-
TOTAL COST - CUSTOMER	16,717,267	9,628,248	2,784,536	-	4,257,973	43,168	3,342
TOTAL COST - CAPACITY	11,832,412	2,651,117	2,705,211	-	5,484,271	902,131	89,681
TOTAL COST - COMMODITY	1,098,146	221,977	233,986	-	537,667	95,786	8,729
TOTAL COST - REVENUE	3,516,651	1,482,836	678,916	-	1,219,343	123,487	12,069
NO. OF CUSTOMERS	52,137	47,235	3,565	-	1,282	13	42
PEAK MONTH SALES	6,106,118	1,425,239	1,441,202	-	2,766,404	427,842	45,430
ANNUAL SALES	55,522,630	11,223,250	11,830,427	-	27,184,610	4,842,992	441,352

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISION
 DOCKET NO.: 080366-GU

EXPLANATION: PROVIDE A FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/2009

CLASSIFICATION OF RATE BASE
 PLANT - 1010
 SCHEDULE I

ACCOUNT	DESCRIPTION	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE	CLASSIFIER
360-363	LOCAL STORAGE PLANT	-	-	-	-	-	CAPACITY
301-303	INTANGIBLE PLANT:	213,641	-	213,641	-	-	CAPACITY
304-320	PRODUCTION PLANT	-	-	-	-	-	CAPACITY
	<u>DISTRIBUTION PLANT:</u>						
374	LAND	92,008	-	92,008	-	-	CAPACITY
3741	LAND RIGHTS	12,910	-	12,910	-	-	CAPACITY
375	STRUCTURES AND IMPROVEMENTS	384,157	-	384,157	-	-	CAPACITY
3761	MAINS- PLASTIC	29,730,689	-	29,730,689	-	-	CAPACITY
3762	MAINS -OTHER-(CAST IRON,STEEL)	30,539,600	-	30,539,600	-	-	CAPACITY
378	MEASURE/REGULATOR EQP.-GENERAL	307,102	-	307,102	-	-	CAPACITY
379	MEASURE/REG -EQP.CITY GATE STN	2,274,266	-	2,274,266	-	-	CAPACITY
3801	SERVICES- PLASTIC	23,310,492	23,310,492	-	-	-	CUSTOMER
3802	SERVICES -OTHER- CAST IRON,ETC	2,113,030	2,113,030	-	-	-	CUSTOMER
380299	SERVICES CONTRA ACCOUNT	-	-	-	-	-	CUSTOMER
381	METERS	5,996,955	5,996,955	-	-	-	CUSTOMER
382	METER INSTALLATIONS	3,331,001	3,331,001	-	-	-	CUSTOMER
383	HOUSE REGULATORS	2,130,059	2,130,059	-	-	-	CUSTOMER
384	HOUSE REGULATOR INSTALLATIONS	1,000,365	1,000,365	-	-	-	CUSTOMER
385	IND MEASURING/REG STATION EQP	29,222	-	29,222	-	-	CAPACITY
386	OTHER PROPTY.ON CUST.PREM-RENT	-	-	-	-	-	ac 374-385
387	OTHER EQUIPMENT	754,146	282,153	471,993	-	-	ac 374-385
	TOTAL DISTRIBUTION PLANT	102,006,002	38,164,055	63,841,947	-	-	CHECKSUM
389-399	GENERAL PLANT:	10,487,364	5,243,682	5,243,682	-	-	CAP/CUST
1140	PLANT ACQUISITIONS:	1,263,776	-	1,263,776	-	-	CAPACITY
1050	GAS PLANT FOR FUTURE USE:	-	-	-	-	-	CAPACITY
1070	CWIP:	359,427	134,474	224,953	-	-	ac 374-387
	<u>COMMON PLANT ALLOCATED</u>						
303	MISC INTANGIBLE PLANT	953	-	953	-	-	CAPACITY
389	LAND	238,209	119,105	119,105	-	-	CAP/CUST
390	STRUCTURES AND IMPROVEMENTS	1,308,971	654,486	654,486	-	-	CAP/CUST
3911	OFFICE FURNITURE & EQUIPMENT	28,388	14,194	14,194	-	-	CAP/CUST
3912	OFFICE MACHINES	80,019	40,010	40,010	-	-	CAP/CUST
3913	EDP EQUIPMENT	687,901	343,951	343,951	-	-	CAP/CUST
391305	COMPUTER SOFTWARE	1,123,128	561,564	561,564	-	-	CAP/CUST
3921	TRANSPORTATION EQUIP-CARS	83,230	41,615	41,615	-	-	CAP/CUST
3922	TRANS-LIGHT TRUCK,VAN.	90,734	45,367	45,367	-	-	CAP/CUST
397	COMMUNICATION EQUIPMENT	114,406	57,203	57,203	-	-	CAP/CUST
398	MISCELLANEOUS EQUIPMENT	(17,218)	(8,609)	(8,609)	-	-	CAP/CUST
399	TANGIBLE PROPERTY	(23,432)	(11,716)	(11,716)	-	-	CAP/CUST
1180	TOTAL COMMON PLANT ALLOCATED	3,715,289	1,857,168	1,858,121	-	-	
	TOTAL PLANT	118,045,499	45,399,379	72,646,119	-	-	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISION
 DOCKET NO.: 080366-GU

EXPLANATION: PROVIDE A FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/2009

CLASSIFICATION OF RATE BASE
 ACCUMULATED DEPRECIATION - 1080

ACCOUNT	DESCRIPTION	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
360-363	LOCAL STORAGE PLANT	-	-	-	-	CAPACITY
301-303	INTANGIBLE PLANT:	(114,332)	-	(114,332)	-	CAPACITY
304-320	PRODUCTION PLANT	-	-	-	-	CAPACITY
	<u>DISTRIBUTION PLANT:</u>					
374	LAND	646	-	646	-	CAPACITY
3741	LAND RIGHTS	3,241	-	3,241	-	CAPACITY
375	STRUCTURES AND IMPROVEMENTS	(190,019)	-	(190,019)	-	CAPACITY
3761	MAINS- PLASTIC	(5,546,331)	-	(5,546,331)	-	CAPACITY
3762	MAINS -OTHER-(CAST IRON,STEEL)	(15,260,067)	-	(15,260,067)	-	CAPACITY
378	MEASURE/REGULATOR EQP.-GENERAL	(97,514)	-	(97,514)	-	CAPACITY
379	MEASURE/REG.-EQP.CITY GATE STN	(546,848)	-	(546,848)	-	CAPACITY
3801	SERVICES- PLASTIC	(6,230,859)	(6,230,859)	-	-	CUSTOMER
3802	SERVICES -OTHER- CAST IRON,ETC	(1,862,728)	(1,862,728)	-	-	CUSTOMER
380299	SERVICES CONTRA ACCOUNT	-	-	-	-	CUSTOMER
381	METERS	(2,375,969)	(2,375,969)	-	-	CUSTOMER
382	METER INSTALLATIONS	(869,101)	(869,101)	-	-	CUSTOMER
383	HOUSE REGULATORS	(826,432)	(826,432)	-	-	CUSTOMER
384	HOUSE REGULATOR INSTALLATIONS	(310,565)	(310,565)	-	-	CUSTOMER
385	IND MEASURING/REG STATION EQP	4,652	-	4,652	-	CAPACITY
386	OTHER PROPTY.ON CUST.PREM-RENT	-	-	-	-	ac 374-385
387	OTHER EQUIPMENT	(128,819)	(47,118)	(81,701)	-	ac 374-385
	TOTAL DISTRIBUTION PLANT	(34,236,713)	(12,522,772)	(21,713,941)	-	CHECKSUM
389-399	GENERAL PLANT:	(1,551,149)	(775,575)	(775,575)	-	CAP/CUST
1150	ACCUM. AMORT. - ACQ. ADJ.	(544,545)	-	(544,545)	-	CAPACITY
	ACCUM. DEPR. - LEASEHOLD IMPR.	-	-	-	-	CAPACITY
2520	CUSTOMER ADV. FOR CONST.	(1,746,825)	(873,413)	(873,413)	-	CAP/CUST
1080	RETIREMENT WORK IN PROGRESS	-	-	-	-	ac 374-387
	<u>COMMON PLANT ALLOCATED</u>					
303	MISC INTANGIBLE PLANT	-	-	-	-	CAPACITY
389	LAND	-	-	-	-	CAP/CUST
390	STRUCTURES AND IMPROVEMENTS	(296,450)	(148,225)	(148,225)	-	CAP/CUST
3911	OFFICE FURNITURE & EQUIPMENT	(8,066)	(4,033)	(4,033)	-	CAP/CUST
3912	OFFICE MACHINES	(22,919)	(11,459)	(11,459)	-	CAP/CUST
3913	EDP EQUIPMENT	(160,361)	(80,180)	(80,180)	-	CAP/CUST
391305	COMPUTER SOFTWARE	(898,506)	(449,253)	(449,253)	-	CAP/CUST
3921	TRANSPORTATION EQUIP-CARS	(39,375)	(19,687)	(19,687)	-	CAP/CUST
3922	TRANS-LIGHT TRUCK,VAN.	(231,417)	(115,708)	(115,708)	-	CAP/CUST
397	COMMUNICATION EQUIPMENT	195,771	97,885	97,885	-	CAP/CUST
398	MISCELLANEOUS EQUIPMENT	1,644	822	822	-	CAP/CUST
399	TANGIBLE PROPERTY	6,846	3,423	3,423	-	CAP/CUST
1190	TOTAL COMMON PLANT ALLOCATED	(1,452,834)	(726,417)	(726,417)	-	
	TOTAL DEPRECIATION	(39,646,398)	(14,898,176)	(24,748,222)	-	
	NET PLANT	78,399,101	30,501,203	47,897,898	-	
	plus:WORKING CAPITAL	(5,136,214)	(3,498,545)	(1,319,779)	(317,889)	O&M EXPENSE
	TOTAL RATE BASE	73,262,888	27,002,658	46,578,118	(317,889)	
	SUPPORTING SCHEDULES: G-1 p.1, G-1 p.4, G-1 p.12		73,262,885	3		RECAP SCHEDULES: H-3 p.1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISION
 DOCKET NO.: 080366-GU

CLASSIFICATION OF EXPENSES AND DERIVATION OF COST OF SERVICE BY COST CLASSIFICATION

PROJECTED TEST YEAR: 12/31/2009

4010	OPERATION EXPENSES	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
	PRODUCTION EXPENSES	-	-	-	-	CAPACITY
800-812	GAS SUPPLY EXPENSE - OPERATION	-	-	-	-	COMMODITY
813	OTHER GAS SUPPLY EXPENSE	193,935	-	-	193,935	COMMODITY
814-826	STORAGE & PROCESSING - UNDERGROUND STORA	-	-	-	-	CAPACITY
	<u>DISTRIBUTION EXPENSES</u>					
870	OPER SUPERVISION & ENGINEERING	420,978	266,231	154,747	-	ac 871-879
8711	DISTRIBUTION LOAD DISPATCHING	13,513	-	13,513	-	CAPACITY
874	MAINS & SERVICES EXPENSE	1,616,205	479,493	1,136,711	-	ac376*+ac380*
8751	MEAS/REGULATING STN EXP-GENERL	-	-	-	-	CAPACITY
8754	M&R STN-SCADA MNT-REPLACE PTS	-	-	-	-	CAPACITY
8761	MEAS/REGULATING STN EXP-INDUSL	14,342	-	14,342	-	CAPACITY
8771	MEAS/REG STN EXP-CITY GATE CK	20,208	-	20,208	-	CAPACITY
878	METER & HOUSE REGULATOR EXP	1,702,587	1,702,587	-	-	CUSTOMER
8791	CUSTOMER SERVICE EXP-NO CHG WK	264,872	99,098	165,774	-	ac 374-385
8792	CUSTOMER SERVICE EXP-WARRANTY	56,043	20,968	35,075	-	ac 374-385
8793	CUST SERV EXP-CHG NO PARTS NEC	(116,307)	(43,514)	(72,792)	-	ac 374-385
8801	OTHER EXPENSES MAPS & RECORDS	132,755	49,668	83,087	-	ac 374-385
8802	OTHER EXPENSES MISCELLANEOUS	867,275	324,478	542,796	-	ac 374-385
881	RENTS	58,447	-	58,447	-	CAPACITY
	<u>CUSTOMER ACCOUNTS EXPENSES</u>					
901	SUPERVISION	153,892	153,892	-	-	CUSTOMER
9011	SUPERVISION - A & G	70,811	70,811	-	-	CUSTOMER
902	METER READING EXPENSES	777,063	777,063	-	-	CUSTOMER
903	CUSTOMER RECORDS & COLLECTION	1,084,272	1,084,272	-	-	CUSTOMER
9031	CUST RECORDS/CLLCTN	515,794	515,794	-	-	CUSTOMER
904	UNCOLLECTIBLE ACCOUNTS	522,322	-	-	522,322	COMMODITY
905	MISC CUSTOMER ACCOUNTS EXP	98,938	98,938	-	-	CUSTOMER
9051	MISC CUST ACCNT EXP	32,760	32,760	-	-	CUSTOMER
9061-910	CUSTOMER SERVICE & INFO SUM([Schedule_E_Final.XLS]6b!\$K\$76:\$K\$80)	-	-	-	-	CUSTOMER
911-916	SALES EXPENSES	1,772,317	1,772,317	-	-	CUSTOMER
920-931	ADMINISTRATIVE & GENERAL EXPENSES	6,506,834	4,432,147	1,671,968	402,719	O&M excl. A&G
4020	<u>MAINTENANCE EXPENSES</u>					
	<u>DISTRIBUTION EXPENSES</u>					
885	MAINTNCE SUPERVI & ENGINEERING	119,082	40,795	78,287	-	ac886-894
886	MAINTNCE STRUCTURE & IMPROVEMT	123,081	-	123,081	-	CAPACITY
887	MAINTENANCE OF MAINS	436,890	-	436,890	-	CAPACITY
889	MAINT OF MEAS & REG STN-GENERL	17,530	-	17,530	-	CAPACITY
890	MAINT OF MEAS & REG STN-INDUSL	-	-	-	-	CAPACITY
891	MAINT-MEAS & REG STN-CTY GS CK	54,203	-	54,203	-	CAPACITY
892	MAINTENANCE OF SERVICES	193,322	193,322	-	-	CUSTOMER
8931	MAINTENANCE OF METERS	123,543	123,543	-	-	CUSTOMER
8932	MAINTENANCE OF HOUSE REGULATOR	11,704	11,704	-	-	CUSTOMER
894	MAINTENANCE OF OTHER EQUIPMENT	12,721	4,759	7,961	-	ac 374-385
	<u>ADMINISTRATIVE & GENERAL EXPENSES</u>					
935	MAINTENANCE OF GENERAL PLANT	207,635	103,817	103,817	-	CAP/CUST
	TOTAL O&M EXPENSE	18,079,564	12,314,941	4,645,647	1,118,976	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISION
 DOCKET NO.: 080366-GU

EXPLANATION: PROVIDE A FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY
 CLASSIFICATION OF EXPENSES AND DERIVATION
 OF COST OF SERVICE BY COST CLASSIFICATION
 SCHEDULE H

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/2009

	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE	CLASSIFIER
DEPRECIATION AND AMORTIZATION EXPENSE:						
4030.1 & .2	DEPRECIATION EXPENSES	3,622,061	1,409,164	2,212,897	-	NET PLANT
4050.1	AMORTIZATION-OTHER GAS PLANT	456,348	177,542	278,806	-	NET PLANT
4060.1	AMORT OF UTILITY PLANT-ACQ ADJ	31,056	12,082	18,974	-	NET PLANT
4070.3	BARE STEEL REPLACEMENT PROGRAM	747,735	290,907	456,828	-	NET PLANT
4070.5	AMORT OF AEP - EXCESS MACC	(2,460)	(957)	(1,503)	-	NET PLANT
TAXES OTHER THAN INCOME TAXES:						
4080.1	AD VALOREM TAXES	1,276,454	496,605	779,849	-	NET PLANT
4080.2 & .3	GROSS RECEIPTS & FPSC ASSESSMENT	2,075,649	-	-	2,075,649	REVENUE
4080.4	EMERGENCY EXCISE TAX	(1,083)	(421)	(662)	-	NET PLANT
4080.5	FEDERAL UNEMPLOYMENT TAX	7,930	3,085	4,845	-	NET PLANT
4080.6	STATE UNEMPLOYMENT TAX	2,763	1,075	1,688	-	NET PLANT
4080.7	F.I.C.A.	619,958	241,195	378,763	-	NET PLANT
4080.8	MISCELLANEOUS TAXES	6,749	2,626	4,123	-	NET PLANT
4080.11	FRANCHISE TAX	1,441,002	-	-	1,441,002	REVENUE
4080.12	ENVIRONMENTAL TAX	-	-	-	-	NET PLANT
	REV.CRDT TO COS(NEG.OF OTHR OPR.REV)	1,912,771	-	-	-	-
	RETURN (REQUIRED NOI)	8.17%	2,206,117	3,805,432	(25,972)	-
		-	-	-	-	RATEBASE
INCOME TAXES						
4090.1	INCOME TAX - FEDERAL	(1,150,166)	(423,919)	(731,237)	4,991	-
4090.2	INCOME TAX - STATE	-	-	-	-	-
4100.1	DEFERRED INCOME TAX - FEDERAL	-	-	-	-	-
4100.2	DEFERRED INCOME TAX - STATE	-	-	-	-	-
4110.4	INVESTMENT TAX CREDIT	(34,663)	(12,776)	(22,038)	150	-
	TOTAL O&M	18,079,564	12,314,941	4,645,647	1,118,976	-
	TOTAL DEPRECIATION & AMORTIZATION	4,854,740	1,888,739	2,966,001	-	-
	TOTAL TOTI	5,429,422	744,164	1,168,607	-	3,516,651
	TOTAL NOI & REV CREDIT	5,985,578	2,206,117	3,805,432	(25,972)	-
	TOTAL INCOME TAXES	(1,184,829)	(436,695)	(753,275)	5,141	-
	TOTAL OPERATING EXPENSES	33,164,475	16,717,267	11,832,412	1,098,146	3,516,651

SUPPORTING SCHEDULES: E-1 p.3, G-2 p.1, G-2 p.23

RECAP SCHEDULES: H-3 p.1

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISION
 DOCKET NO.: 080366-GU

EXPLANATION: PROVIDE A FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY
 (SUMMARY)

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/2009

SUMMARY:	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE
ATTRITION					
O&M	18,079,564	12,314,941	4,645,647	1,118,976	-
DEP.	3,622,061	1,409,164	2,212,897	-	-
AMORTIZATION-OTHER GAS PLANT	456,348	177,542	278,806	-	-
AMORT OF UTILITY PLANT-ACQ ADJ AND BARE STEEL	778,791	302,989	475,802	-	-
AMORT OF AEP - EXCESS MACC	(2,460)	(957)	(1,503)	-	-
TOTAL TAXES OTHER THAN INCOME	5,429,422	744,164	1,168,607	-	3,516,651
RETURN	5,985,578	2,206,117	3,805,432	(25,972)	-
INCOME TAXES	(1,184,829)	(436,695)	(753,275)	5,141	-
REVENUES CREDITED TO COST OF SERVICE	1,912,771	-	-	-	-
TOTAL COST	35,077,246	16,717,267	11,832,412	1,098,146	3,516,651
RATE BASE	73,262,888	27,002,658	46,578,118	(317,889)	-
KNOWN DIRECT & SPECIAL ASSIGNMENTS:					
RATE BASE ITEMS(PLANT-ACC.DEPR):					
381-382 METERS	6,082,886	6,082,886	-	-	-
383-384 HOUSE REGULATORS	1,993,427	1,993,427	-	-	-
385 INDUSTRIAL MEAS.& REG.EQ.	33,874	-	33,874	-	-
376 MAINS	39,463,891	-	39,463,891	-	-
380 SERVICES	14,084,865	14,084,865	-	-	-
378 MEAS.& REG.STA.EQ.-GEN.	209,588	-	209,588	-	-
892 Maint. of Services O & M ITEMS	193,322	193,322	-	-	-
876 MEAS.& REG.STA.EQ.IND.	14,342	-	14,342	-	-
878 METER & HOUSE REG.	1,702,587	1,702,587	-	-	-
890 MAINT.OF MEAS.& REG.STA.EQ.-IND.	-	-	-	-	-
893 MAINT.OF METERS AND HOUSE REG.	135,247	135,247	-	-	-
874 MAINS AND SERVICES	1,616,205	479,493	1,136,711	-	-
887 MAINT. OF MAINS	436,890	-	436,890	-	-

FLORIDA PUBLIC SERVICE COMMISSION													
COMPANY: FLORIDA PUBLIC UTILITIES COMPANY													
CONSOLIDATED NATURAL GAS DIVISION													
DOCKET NO. 08286-GU													
TOTAL												TOTAL	
OPERATION EXPENSES													
PRODUCTION EXPENSES													
800-812	GAS SUPPLY EXPENSE - OPERATION												
813	OTHER GAS SUPPLY EXPENSE											181,935	
814-825	STORAGE & PROCESSING - UNDERGROUND S1												
DISTRIBUTION EXPENSES													
870	OPFR SUPERVISION & ENGINEERING											453,803	
871	DISTRIBUTION LOAD DISPATCHING											13,913	
874	MAINT & SERVICES EXPENSE											1,616,205	
875	REGULATING STN EXP-GENERAL												
876	MAIN STATIONARY SERV-REPLACE P15												
878	MEASUREMENT STN EXP-INDUSL											14,342	
879	MEASUREMENT STN EXP-INDUSL											20,209	
879	METER & HOUSE REGULATOR EXP											1,702,567	
879	CUSTOMER SERVICE EXP-INDUSL											26,482	
879	CUSTOMER SERVICE EXP-RESIDENTIAL											1,762,587	
879	CUSTOMER SERVICE EXP-INDUSL											264,872	
879	CUSTOMER SERVICE EXP-INDUSL											58,043	
879	CUST SERV EXP-INDUSL PARTS NEC											116,307	
880	OTHER EXPENSES MAINT & REPAIRS											162,589	
880	OTHER EXPENSES MISCELLANEOUS											867,275	
881	SERV											58,447	
CUSTOMER ACCOUNTS EXPENSES													
901	SUPERVISION											153,892	
901	SUPERVISION - A & D											70,811	
902	METER READING EXPENSES											773,083	
903	CUSTOMER RECORDS & COLLECTION											1,987,233	
903	CUST RECORDS/REGULATING											518,794	
904	UNCOLLECTIBLE ACCOUNTS											639,178	
905	MISC CUSTOMER ACCOUNTS EXP											86,836	
905	MISC CUST ACCT EXP											32,760	
906-910	CUSTOMER SERVICE & INFO												
911-915	SUMMARY & FUEL SUPPLY/STREETS/SALES EXPENSES											1,948,048	
920-931	ADMINISTRATIVE & GENERAL EXPENSES											7,024,756	
MAINTENANCE EXPENSES													
DISTRIBUTION EXPENSES													
885	MAINTENANCE SUPPLY & ENGINEERING											118,002	
886	MAINTENANCE STRUCTURE & IMPROVEMENT											123,081	
887	MAINTENANCE OF MANS											121,764	
888	MAINT OF MEAS & REG STN-GENERAL											17,530	
889	MAINT OF MEAS & REG STN-INDUSL												
891	MAINTENANCE & REG STN-INDUSL											54,203	
892	MAINTENANCE OF SERVICES											236,285	
893	MAINTENANCE OF METER											123,543	
893	MAINTENANCE OF HOUSE REGULATOR											11,724	
894	MAINTENANCE OF OTHER EQUIPMENT											12,721	
915	ADMINISTRATIVE & GENERAL EXPENSES											207,638	
915	MAINTENANCE OF GENERAL PLANT												
TOTAL GAS EXPENSE												19,903,864	
SUPPORTING SCHEDULES G-21 10-15 SCHEDULE H-2													

FLORIDA PUBLIC SERVICE COMMISSION													
COMPANY: FLORIDA PUBLIC UTILITIES COMPANY													
CONSOLIDATED NATURAL GAS DIVISION													
DOCKET NO. 08286-GU													
TOTAL												TOTAL	
DEPRECIATION AND AMORTIZATION EXPENSE													
4050 1 & 2	DEPRECIATION EXPENSES											3,368,490	
4050 1	AMORTIZATION OTHER GAS PLANT											456,348	
4050 1	AMORT OF UTILITY PLANT-ACQ ADJ											31,056	
4070 3	SHARE STEEL REPLACEMENT PROGRAM											823,114	
4070 5	AMORT OF AEP - EXCESS MAINT											(2,860)	
TOTAL												4,696,146	
TAXES OTHER THAN INCOME TAXES													
4080 1	AD VALOREM TAXES											1,498,888	
4080 2 & 3	GROSS RECEIPTS & PISC ASSESSMENT											2,075,649	
4080 4	EMERGENCY EDICSE TAX											(1,083)	
4080 5	FEDERAL UNEMPLOYMENT TAX											7,930	
4080 6	STATE UNEMPLOYMENT TAX											2,785	
4080 7	ETICA											619,958	
4080 8	MISCELLANEOUS TAXES											4,748	
4080 11	FINANCIAL TAX											144,022	
4080 12	ENVIRONMENTAL TAX												
TOTAL												4,345,974	
REV CREDIT TO COST OF OTHER OPFR REVS												(1,154,079)	
RETURN (REQUIRED) NON													0.00%
INCOME TAXES													
4090 1	INCOME TAX - FEDERAL											(1,498,018)	
4090 2	INCOME TAX - STATE											(6,876)	
4100 1	DEFERRED INCOME TAX - FEDERAL												
4100 2	DEFERRED INCOME TAX - STATE												
4110 1	INVESTMENT TAX CREDIT											(34,983)	
TOTAL												19,903,804	
TOTAL DEPRECIATION & AMORTIZATION												4,490,008	
TOTAL TAXES												5,609,864	
TOTAL INCOME & REV CREDIT												2,985,215	
TOTAL INCOME TAXES												(1,509,891)	
TOTAL OPERATING EXPENSES												29,974,208	
SUPPORTING SCHEDULES E-1 & 3 G-2 & 1 G-2 & 2 SCHEDULES H-3													

FLORIDA PUBLIC SERVICE COMMISSION													
COMPANY: FLORIDA PUBLIC UTILITIES COMPANY													
CONSOLIDATED NATURAL GAS DIVISION													
DOCKET NO. 08286-GU													
SUMMARY												TOTAL	
ATTRITION													
GAIN												18,078,564	
DEF												3,322,061	
AMORTIZATION OTHER GAS PLANT												456,348	
AMORT OF UTILITY PLANT-ACQ ADJ												31,056	
AMORT OF AEP - EXCESS MAINT												(2,860)	
TOTAL TAXES OTHER THAN INCOME												3,429,422	
RETURN												0.00%	
INCOME TAXES												4,029,036	
REVENUES CREDITED TO COST OF SERVICE												1,184,829	
TOTAL												19,903,804	

37/33

FLORIDA PUBLIC UTILITIES COMPANY
PRESENT AND COMMISSION APPROVED RATES
DOCKET NO. 080366-GU

RATE CODE	RATE SCHEDULE	PRESENT RATE	COMMISSION APPROVED RATE
RS	RESIDENTIAL		
	CUSTOMER CHARGE	\$11.00	\$11.00
	ENERGY CHARGE (cents/therm)	51.792	49.814
RS-GS	RESIDENTIAL STANDBY GENERATOR SERVICE		
	CUSTOMER CHARGE	\$21.25	\$21.25
	ENERGY CHARGE over 19.80 therms (cents/therm)	51.792	49.814
GS-1/GSTS-1	GENERAL SERVICE 1		
	CUSTOMER CHARGE	\$20.00	\$20.00
	ENERGY CHARGE (cents/therm)	40.000	39.130
GS-2/GSTS-2	GENERAL SERVICE 2		
	CUSTOMER CHARGE	\$33.00	\$33.00
	ENERGY CHARGE (cents/therm)	40.000	39.130
CS-GS	COMMERCIAL STANDBY GENERATOR SERVICE		
	CUSTOMER CHARGE	\$35.81	\$35.81
	ENERGY CHARGE over 39.53 therms (cents/therm)	40.000	39.130
LVS/LVTS	LARGE VOLUME		
	CUSTOMER CHARGE	\$90.00	\$90.00
	ENERGY CHARGE (cents/therm)	36.041	35.362
GLS/GLSTS	GAS LIGHTING		
	CUSTOMER CHARGE	n/a	n/a
	ENERGY CHARGE (cents/therm)	24.623	24.208
IS/ITS	INTERRUPTIBLE		
	CUSTOMER CHARGE	\$280.00	\$280.00
	ENERGY CHARGE (cents/therm)	23.484	23.077

Note: Present Rate represent the pre-stipulated results
Note: Commission Approved Rate represents the stipulated results

FLORIDA PUBLIC UTILITIES COMPANY
PRESENT AND COMMISSION APPROVED RATES
DOCKET NO. 080366-GU

RATE CODE	RATE SCHEDULE	PRESENT RATE	COMMISSION APPROVED RATE
RS	<u>RESIDENTIAL</u>		
	CUSTOMER CHARGE	\$11.00	\$11.00
	ENERGY CHARGE (cents/therm)	51.792	49.814
RS-GS	<u>RESIDENTIAL STANDBY GENERATOR SERVICE</u>		
	CUSTOMER CHARGE	\$21.25	\$21.25
	ENERGY CHARGE over 19.80 therms (cents/therm)	51.792	49.814
GS-1/GSTS-1	<u>GENERAL SERVICE 1</u>		
	CUSTOMER CHARGE	\$20.00	\$20.00
	ENERGY CHARGE (cents/therm)	40.000	39.130
GS-2/GSTS-2	<u>GENERAL SERVICE 2</u>		
	CUSTOMER CHARGE	\$33.00	\$33.00
	ENERGY CHARGE (cents/therm)	40.000	39.130
CS-GS	<u>COMMERCIAL STANDBY GENERATOR SERVICE</u>		
	CUSTOMER CHARGE	\$35.81	\$35.81
	ENERGY CHARGE over 39.53 therms (cents/therm)	40.000	39.130
LVS/LVTS	<u>LARGE VOLUME</u>		
	CUSTOMER CHARGE	\$90.00	\$90.00
	ENERGY CHARGE (cents/therm)	36.041	35.362
GLS/GLSTS	<u>GAS LIGHTING</u>		
	CUSTOMER CHARGE	n/a	n/a
	ENERGY CHARGE (cents/therm)	24.623	24.208
IS/ITS	<u>INTERRUPTIBLE</u>		
	CUSTOMER CHARGE	\$280.00	\$280.00
	ENERGY CHARGE (cents/therm)	23.484	23.077

DOCUMENT NUMBER-DATE

11286 NOV 13 8

FPSC-COMMISSION CLERK

FLORIDA PUBLIC UTILITIES COMPANY
PRESENT AND COMMISSION APPROVED RATES
DOCKET NO. 080366-GU

RATE CODE	RATE SCHEDULE	PRESENT RATE	COMMISSION APPROVED RATE
RS	RESIDENTIAL		
	CUSTOMER CHARGE	\$11.00	\$11.00
	ENERGY CHARGE (cents/therm)	51.792	49.814
RS-GS	RESIDENTIAL STANDBY GENERATOR SERVICE		
	CUSTOMER CHARGE	\$21.25	\$21.25
	ENERGY CHARGE over 19.80 therms (cents/therm)	51.792	49.814
GS-1/GSTS-1	GENERAL SERVICE 1		
	CUSTOMER CHARGE	\$20.00	\$20.00
	ENERGY CHARGE (cents/therm)	40.000	39.130
GS-2/GSTS-2	GENERAL SERVICE 2		
	CUSTOMER CHARGE	\$33.00	\$33.00
	ENERGY CHARGE (cents/therm)	40.000	39.130
CS-GS	COMMERCIAL STANDBY GENERATOR SERVICE		
	CUSTOMER CHARGE	\$35.81	\$35.81
	ENERGY CHARGE over 39.53 therms (cents/therm)	40.000	39.130
LVS/LVTS	LARGE VOLUME		
	CUSTOMER CHARGE	\$90.00	\$90.00
	ENERGY CHARGE (cents/therm)	36.041	35.362
GLS/GLSTS	GAS LIGHTING		
	CUSTOMER CHARGE	n/a	n/a
	ENERGY CHARGE (cents/therm)	24.623	24.208
IS/ITS	INTERRUPTIBLE		
	CUSTOMER CHARGE	\$280.00	\$280.00
	ENERGY CHARGE (cents/therm)	23.484	23.077

Note: Present Rate represent the pre-stipulated results
Note: Commission Approved Rate represents the stipulated results

RATE SCHEDULE GS-1
GENERAL SERVICE -1

Availability

Available within the service areas of the Company.

Applicability

Applicable to any non-residential customer (except any Premise at which the only gas-consuming appliance or equipment is a standby electric generator).

Character of Service

Natural gas or its equivalent having a nominal heat content of 1,000 BTU per cubic foot.

Limitations of Service

Use must not exceed 600 therms in each and every consecutive twelve months.

Monthly Rate

Customer Charge: \$ 20.00 per meter per month

Energy Charge:
Non-Fuel 39.130 cents per therm

Minimum Bill:

The minimum monthly bill shall consist of the above Customer Charge.

Terms of Payment

Bills are rendered net and are due and payable within twenty (20) days from date of mailing or delivery by the Company.

Billing Adjustments

See sheets beginning with Sheet No. 35.

Terms and Conditions

Service under this rate schedule is subject to the Company's Rules and Regulations applicable to gas service.

Issued by: John R. Schimkaitis, Chairman, President & CEO

Effective:

DOCUMENT NUMBER DATE

11286 NOV 13 8

FPSC-COMMISSION CLERK

RATE SCHEDULE GS-1
GENERAL SERVICE -1

Availability

Available within the service areas of the Company.

Applicability

Applicable to any non-residential customer (except any Premise at which the only gas-consuming appliance or equipment is a standby electric generator).

Character of Service

Natural gas or its equivalent having a nominal heat content of 1,000 BTU per cubic foot.

Limitations of Service

Use must not exceed 600 therms in each and every consecutive twelve months.

Monthly Rate

Customer Charge: \$ 20.00 per meter per month

Energy Charge:

Non-Fuel 40.000 39.130 cents per therm

Minimum Bill:

The minimum monthly bill shall consist of the above Customer Charge.

Terms of Payment

Bills are rendered net and are due and payable within twenty (20) days from date of mailing or delivery by the Company.

Billing Adjustments

See sheets beginning with Sheet No. 35.

Terms and Conditions

Service under this rate schedule is subject to the Company's Rules and Regulations applicable to gas service.

RATE SCHEDULE GS - 2
GENERAL SERVICE - 2

Availability

Available within the service areas of the Company.

Applicability

Applicable to any non-residential customer (except any Premise at which the only gas-consuming appliance or equipment is a standby electric generator).

Character of Service

Natural gas or its equivalent having a nominal heat content of 1,000 BTU per cubic foot.

Limitations of Service

Use must equal or exceed 600 therms in each and every consecutive twelve months.

Monthly Rate

Customer Charge: \$ 33.00 per meter per month

Energy Charge:
Non-Fuel 39.130 cents per therm

Minimum Bill

The minimum monthly bill shall consist of the above Customer Charge.

Terms of Payment

Bills are rendered net and are due and payable within twenty (20) days from date of mailing or delivery by the Company.

Billing Adjustments

See sheets beginning with Sheet No. 35.

Terms and Conditions

Service under this rate schedule is subject to the Company's Rules and Regulations applicable to gas service.

Issued by: John R. Schimkaitis, Chairman, President & CEO

Effective:

RATE SCHEDULE GS - 2
GENERAL SERVICE - 2

Availability

Available within the service areas of the Company.

Applicability

Applicable to any non-residential customer (except any Premise at which the only gas-consuming appliance or equipment is a standby electric generator).

Character of Service

Natural gas or its equivalent having a nominal heat content of 1,000 BTU per cubic foot.

Limitations of Service

Use must equal or exceed 600 therms in each and every consecutive twelve months.

Monthly Rate

Customer Charge: \$ 33.00 per meter per month

Energy Charge:
Non-Fuel 40.000 39.130 cents per therm

Minimum Bill

The minimum monthly bill shall consist of the above Customer Charge.

Terms of Payment

Bills are rendered net and are due and payable within twenty (20) days from date of mailing or delivery by the Company.

Billing Adjustments

See sheets beginning with Sheet No. 35.

Terms and Conditions

Service under this rate schedule is subject to the Company's Rules and Regulations applicable to gas service.

RATE SCHEDULE CS-GS
COMMERCIAL STANDBY GENERATOR SERVICE

Availability

Available within the service areas of the Company.

Applicability

Applicable to any non-residential customer where the only Gas-consuming appliance or equipment is a standby electric generator.

Character of Service

Natural gas or its equivalent having a nominal heat content of 1,000 BTU per cubic foot.

Monthly Rate

Customer Charge:	\$35.81		
Energy Charge:			
Non-Fuel	0 – 39.52 therms		0.00 cents per therm
	In excess of 39.52 therms		39.130 cents per therm
Minimum Monthly Bill:	\$35.81		

Terms of Payment

Bills are rendered net and are due and payable within twenty (20) days from date of mailing or delivery by the Company.

Billing Adjustments

See sheets beginning with Sheet No. 35.

Terms and Conditions

1. Service under this rate schedule is subject to the Company's Rules and Regulations applicable to gas service.
2. Subject to No. 3 below, a Customer receiving gas service under this rate schedule shall be obligated to remain on this schedule for twelve (12) months. This 12-month requirement shall be renewed at the end of each twelve month period unless customer terminates service at the end of any 12-month period.
3. If Customer installs an additional gas appliance at the premise to which service is provided hereunder, Customer shall be transferred to an appropriate rate schedule.

Issued by: John R. Schimkaitis, Chairman, President & CEO

Effective:

RATE SCHEDULE CS-GS
COMMERCIAL STANDBY GENERATOR SERVICE

Availability

Available within the service areas of the Company.

Applicability

Applicable to any non-residential customer where the only Gas-consuming appliance or equipment is a standby electric generator.

Character of Service

Natural gas or its equivalent having a nominal heat content of 1,000 BTU per cubic foot.

Monthly Rate

Customer Charge:	\$35.81		
Energy Charge:			
Non-Fuel	0 -- 39.52 therms		0.00 cents per therm
	In excess of 39.52 therms		40.000 <u>39.130</u> cents per therm
Minimum Monthly Bill:	\$35.81		

Terms of Payment

Bills are rendered net and are due and payable within twenty (20) days from date of mailing or delivery by the Company.

Billing Adjustments

See sheets beginning with Sheet No. 35.

Terms and Conditions

1. Service under this rate schedule is subject to the Company's Rules and Regulations applicable to gas service.
2. Subject to No. 3 below, a Customer receiving gas service under this rate schedule shall be obligated to remain on this schedule for twelve (12) months. This 12-month requirement shall be renewed at the end of each twelve month period unless customer terminates service at the end of any 12-month period.
3. If Customer installs an additional gas appliance at the premise to which service is provided hereunder, Customer shall be transferred to an appropriate rate schedule.

RATE SCHEDULE GLS
GAS LIGHTING SERVICE

Availability

Available within the service areas of the Company.

Applicability

Applicable to any customer solely for providing gas service for gas lighting provided customer has gas light fixture(s) approved by the Company, which can be discontinued without affecting other gas service provided by Company, and customer agrees to be billed for the applicable rates and billing adjustments as part of this service.

Character of Service

Natural gas or its equivalent having a nominal heat content of 1,000 BTU per cubic foot. This service is of lower priority than Company's other firm services and is subject to interruption in whole or in part at the sole discretion of the Company upon two hours' notice by telephone or otherwise except in force majeure conditions. This service shall be provided based on the rated hourly usage of each fixture. Company will bill customer for usage based on the monthly computed usage of the gas light fixture(s). Customer shall permit Company to place a device onto customer's gas light fixture(s) for tracking purposes. In the event Customer is planning to add, remove, or alter a gas light fixture, Customer shall notify Company so that Company may adjust its records. Failure to notify Company of any additions or alterations in a gas light fixture(s) shall result in Customer being charged for Unauthorized Use of Gas. Further, Customer shall give timely notice to Company in the event of a gas light malfunction.

Monthly Rate

Customer Charge: \$ 0.00 per customer per month (for customers who receive a bill for gas service from Company otherwise Company shall bill Customer a Customer Charge based on the equivalent substitute Rate Schedule)

Energy Charge:
Non-Fuel 24.208 cents per therm

Minimum Bill:
The minimum monthly bill shall consist of the above Customer Charge.

Terms of Payment

Bills are rendered net and are due and payable within twenty (20) days from date of mailing or delivery by the Company.

Billing Adjustments

See sheets beginning with Sheet No. 35.

Unauthorized Use of Gas

In the event Company finds one or more of Customer's gas light fixtures using gas during an interruption or Customer fails to notify Company of any additions or alternations in a gas light fixture(s), Company shall have the right to bill Customer for the computed usage during such interruption or from the date any additions or alternations in a gas light fixture(s) is determined at a rate of \$1.50 per therm.

Terms and Conditions

Service under this rate schedule is subject to the Company's Rules and Regulations applicable to gas service.

Issued by: John R. Schimkaitis, Chairman, President & CEO Effective:

RATE SCHEDULE GLS
GAS LIGHTING SERVICE

Availability

Available within the service areas of the Company.

Applicability

Applicable to any customer solely for providing gas service for gas lighting provided customer has gas light fixture(s) approved by the Company, which can be discontinued without affecting other gas service provided by Company, and customer agrees to be billed for the applicable rates and billing adjustments as part of this service.

Character of Service

Natural gas or its equivalent having a nominal heat content of 1,000 BTU per cubic foot. This service is of lower priority than Company's other firm services and is subject to interruption in whole or in part at the sole discretion of the Company upon two hours' notice by telephone or otherwise except in *force majeure conditions*. This service shall be provided based on the rated hourly usage of each fixture. Company will bill customer for usage based on the monthly computed usage of the gas light fixture(s). Customer shall permit Company to place a device onto customer's gas light fixture(s) for tracking purposes. In the event Customer is planning to add, remove, or alter a gas light fixture, Customer shall notify Company so that Company may adjust its records. Failure to notify Company of any additions or alterations in a gas light fixture(s) shall result in Customer being charged for Unauthorized Use of Gas. Further, Customer shall give timely notice to Company in the event of a gas light malfunction.

Monthly Rate

Customer Charge: \$ 0.00 per customer per month (for customers who receive a bill for gas service from Company otherwise Company shall bill Customer a Customer Charge based on the equivalent substitute Rate Schedule)

Energy Charge:
Non-Fuel 24.623 24.208 cents per therm

Minimum Bill:
The minimum monthly bill shall consist of the above Customer Charge.

Terms of Payment

Bills are rendered net and are due and payable within twenty (20) days from date of mailing or delivery by the Company.

Billing Adjustments

See sheets beginning with Sheet No. 35.

Unauthorized Use of Gas

In the event Company finds one or more of Customer's gas light fixtures using gas during an interruption or Customer fails to notify Company of any additions or alternations in a gas light fixture(s), Company shall have the right to bill Customer for the computed usage during such interruption or from the date any additions or alternations in a gas light fixture(s) is determined at a rate of \$1.50 per therm.

Terms and Conditions

Service under this rate schedule is subject to the Company's Rules and Regulations applicable to gas service.

Issued by: ~~J. T. English~~ John R. Schimkaitis, Chairman, President & CEO Effective: June 4, 2009

RATE SCHEDULE RS
RESIDENTIAL SERVICE

Availability

Available within the service areas of the Company.

Applicability

Applicable to Residential Service classification only (excluding any premise at which the only gas-consuming appliance or equipment is a standby electric generator).

Character of Service

Natural gas or its equivalent having a nominal heat content of 1,000 BTU per cubic foot.

Monthly Rate

Customer Charge: \$ 11.00 per meter per month

Energy Charge:
Non-Fuel 49.814 cents per therm

Minimum Bill:
The minimum monthly bill shall consist of the above Customer Charge.

Terms of Payment

Bills are rendered net and are due and payable within twenty (20) days from date of mailing or delivery by the Company.

Billing Adjustments

See sheets beginning with Sheet No. 35.

Terms and Conditions

Service under this rate schedule is subject to the Company's Rules and Regulations applicable to gas service.

Issued by: John R. Schimkaitis, Chairman, President & CEO

Effective:

RATE SCHEDULE RS
RESIDENTIAL SERVICE

Availability

Available within the service areas of the Company.

Applicability

Applicable to Residential Service classification only (excluding any premise at which the only gas-consuming appliance or equipment is a standby electric generator).

Character of Service

Natural gas or its equivalent having a nominal heat content of 1,000 BTU per cubic foot.

Monthly Rate

Customer Charge: \$ 11.00 per meter per month

Energy Charge:
Non-Fuel 51.792 49.814 cents per therm

Minimum Bill:

The minimum monthly bill shall consist of the above Customer Charge.

Terms of Payment

Bills are rendered net and are due and payable within twenty (20) days from date of mailing or delivery by the Company.

Billing Adjustments

See sheets beginning with Sheet No. 35.

Terms and Conditions

Service under this rate schedule is subject to the Company's Rules and Regulations applicable to gas service.

RATE SCHEDULE RS-GS
RESIDENTIAL STANDBY GENERATOR SERVICE

Availability

Available within the service areas of the Company.

Applicability

Applicable to Residential Service classification where the only gas-consuming appliance or equipment is a standby electric generator.

Character of Service

Natural gas or its equivalent having a nominal heat content of 1,000 BTU per cubic foot.

Monthly Rate

Customer Charge:	\$21.25		
Energy Charge:			
Non-Fuel	0 –19.80 therms		0.00 cents per therm
	In excess of 19.80 therms		49.814 cents per therm
Minimum Monthly Bill:	\$21.25		

Terms of Payment

Bills are rendered net and are due and payable within twenty (20) days from date of mailing or delivery by the Company.

Billing Adjustments

See sheets beginning with Sheet No. 35.

Terms and Conditions

1. Service under this rate schedule is subject to the Company's Rules and Regulations applicable to gas service.
2. Subject to No. 3 below, a Customer receiving gas service under this rate schedule shall be obligated to remain on this schedule for twelve (12) months. This 12-month requirement shall be renewed at the end of each twelve month period unless customer terminates service at the end of any 12-month period.
3. If Customer installs an additional gas appliance at the premise to which service is provided hereunder, Customer shall be transferred to the Residential Service rate schedule.

Issued by: John R. Schimkaitis, Chairman, President & CEO

Effective:

RATE SCHEDULE RS-GS
RESIDENTIAL STANDBY GENERATOR SERVICE

Availability

Available within the service areas of the Company.

Applicability

Applicable to Residential Service classification where the only gas-consuming appliance or equipment is a standby electric generator.

Character of Service

Natural gas or its equivalent having a nominal heat content of 1,000 BTU per cubic foot.

Monthly Rate

Customer Charge:	\$21.25		
Energy Charge:			
Non-Fuel	0 –19.80 therms		0.00 cents per therm
	In excess of 19.80 therms		51.792 <u>49.814</u> cents per therm
Minimum Monthly Bill:	\$21.25		

Terms of Payment

Bills are rendered net and are due and payable within twenty (20) days from date of mailing or delivery by the Company.

Billing Adjustments

See sheets beginning with Sheet No. 35.

Terms and Conditions

1. Service under this rate schedule is subject to the Company's Rules and Regulations applicable to gas service.
2. Subject to No. 3 below, a Customer receiving gas service under this rate schedule shall be obligated to remain on this schedule for twelve (12) months. This 12-month requirement shall be renewed at the end of each twelve month period unless customer terminates service at the end of any 12-month period.
3. If Customer installs an additional gas appliance at the premise to which service is provided hereunder, Customer shall be transferred to the Residential Service rate schedule.

RATE SCHEDULE LVS
LARGE VOLUME SERVICE

Availability

Available within the service areas of the Company.

Applicability

Applicable to large volume users for non-residential purposes (except any Premise at which the only gas-consuming appliance or equipment is a standby electric generator).

Character of Service

Natural gas or its equivalent having a nominal heat content of 1,000 BTU per cubic foot.

Limitations of Service

Service must be of a non-seasonal nature.
Use must exceed 500 therms in each and every month of the year.

Monthly Rate

Customer Charge: \$ 90.00 per meter per month

Energy Charge:
Non-Fuel 35.362 cents per therm

Minimum Bill

The Customer Charge plus the above Energy Charge for 500 therms, but not less than an amount equal to the bill for 50% of the monthly therm requirement set forth in the contract for service.

Terms of Payment

Bills are rendered net and are due and payable within twenty (20) days from date of mailing or delivery by the Company.

Billing Adjustments

See sheets beginning with Sheet No. 35.

Term of Service

Contract for service hereunder shall be for a period of not less than one year.

Terms and Conditions

Service under this rate schedule is subject to the Company's Rules and Regulations applicable to gas service.

Customer must contract for service on an annual basis.

RATE SCHEDULE LVS
LARGE VOLUME SERVICE

Availability

Available within the service areas of the Company.

Applicability

Applicable to large volume users for non-residential purposes (except any Premise at which the only gas-consuming appliance or equipment is a standby electric generator).

Character of Service

Natural gas or its equivalent having a nominal heat content of 1,000 BTU per cubic foot.

Limitations of Service

Service must be of a non-seasonal nature.
Use must exceed 500 therms in each and every month of the year.

Monthly Rate

Customer Charge:	\$ 90.00 per meter per month
Energy Charge:	
Non-Fuel	36-044 <u>35.362</u> cents per therm

Minimum Bill

The Customer Charge plus the above Energy Charge for 500 therms, but not less than an amount equal to the bill for 50% of the monthly therm requirement set forth in the contract for service.

Terms of Payment

Bills are rendered net and are due and payable within twenty (20) days from date of mailing or delivery by the Company.

Billing Adjustments

See sheets beginning with Sheet No. 35.

Term of Service

Contract for service hereunder shall be for a period of not less than one year.

Terms and Conditions

Service under this rate schedule is subject to the Company's Rules and Regulations applicable to gas service.

Customer must contract for service on an annual basis.

RATE SCHEDULE IS
INTERRUPTIBLE SERVICE

Availability

Available within the service areas of the Company.

Applicability

Applicable for any non-residential purpose to commercial and industrial customers who contract for service under this rate schedule or Rate Schedule ITS as of June 30, 1998. This rate schedule is closed to all other existing and new customers after June 30, 1998 and any additional gas load not served under this rate schedule or Rate Schedule IS without the expressed written consent of an officer of the Company.

Character of Service

Natural gas or its equivalent having a nominal heat content of 1,000 BTU per cubic foot. All gas delivered shall be subject to interruption in whole or in part at the sole discretion of the Company upon two hours' notice by telephone or otherwise except in force majeure conditions.

Limitations of Service

Customer must contract for service under this schedule for minimum requirements of not less than 3,650 therms of gas per month.

Monthly Rate

Customer Charge:	\$ 280.00 per meter per month
Telemetry Maintenance Charge:	\$ 30.00 per meter per month
Energy Charge: Non-Fuel	23.077 cents per therm

Minimum Bill

The minimum bill for each month shall be the Customer Charge and the Telemetry Maintenance Charge plus the billing at the above Energy Charge for a quantity of gas equal to the Monthly Minimum Bill Quantity specified in the Agreement. In the event Company is unable to deliver the quantity of gas designated as the Monthly Minimum Bill Quantity, Customer's minimum purchase obligation shall be prorated for such time service was unavailable.

Continued on Sheet No. 30

Issued by: John R. Schimkaitis, Chairman, President & CEO

Effective:

RATE SCHEDULE IS
INTERRUPTIBLE SERVICE

Availability

Available within the service areas of the Company.

Applicability

Applicable for any non-residential purpose to commercial and industrial customers who contract for service under this rate schedule or Rate Schedule ITS as of June 30, 1998. This rate schedule is closed to all other existing and new customers after June 30, 1998 and any additional gas load not served under this rate schedule or Rate Schedule IS without the expressed written consent of an officer of the Company.

Character of Service

Natural gas or its equivalent having a nominal heat content of 1,000 BTU per cubic foot. All gas delivered shall be subject to interruption in whole or in part at the sole discretion of the Company upon two hours' notice by telephone or otherwise except in force majeure conditions.

Limitations of Service

Customer must contract for service under this schedule for minimum requirements of not less than 3,650 therms of gas per month.

Monthly Rate

Customer Charge:	\$ 280.00 per meter per month
Telemetry Maintenance Charge:	\$ 30.00 per meter per month
Energy Charge:	
Non-Fuel	23.484 <u>23.077</u> cents per therm

Minimum Bill

The minimum bill for each month shall be the Customer Charge and the Telemetry Maintenance Charge plus the billing at the above Energy Charge for a quantity of gas equal to the Monthly Minimum Bill Quantity specified in the Agreement. In the event Company is unable to deliver the quantity of gas designated as the Monthly Minimum Bill Quantity, Customer's minimum purchase obligation shall be prorated for such time service was unavailable.

Continued on Sheet No. 30

Florida Public Utilities
Docket No. 080366-GU
Natural Gas Refund Estimate
June - November 2009

Rate Class	PAA	PAA		Therm Rate	Consumption (Therms)					
		Approved	Stipulated		Pro-rated	Jul	Aug	Sept	Oct	Nov (Est)
		Rate per Therm	Rate per Therm							
Residential	RS	0.51792	0.49814	0.01978	584,221	608,481	552,807	571,825	583,370	950,050
Commercial Small	GS, GSTS	0.40000	0.39130	0.00870	357,633	461,353	412,202	446,016	469,364	1,076,430
Commercial Large	LV, LVTS	0.36041	0.35362	0.00679	2,144,245	2,479,704	2,436,946	2,463,133	2,393,469	2,480,140
Interruptible	IS, ITS	0.23484	0.23077	0.00407	407,668	380,447	369,271	410,594	385,671	413,500
Lights	GLS	0.24623	0.24208	0.00415	32,468	34,576	33,721	33,721	33,783	37,820
					<u>3,526,235</u>	<u>3,964,561</u>	<u>3,804,947</u>	<u>3,925,289</u>	<u>3,865,657</u>	<u>4,957,940</u>

Average Interest Rate	Jun	July	Aug	Sept	Oct	Nov (Est)
	0.325	0.325	0.275	0.250	0.235	0.220

Rate Class	PAA	PAA		Therm Rate	Estimated \$ amount refundable						TOTAL
		Approved	Stipulated		Pro-rated	Jul	Aug	Sept	Oct	Nov (Est)	
		Rate per Therm	Rate per Therm								
Residential	RS	0.51792	0.49814	0.01978	11,556	12,036	10,935	11,311	11,539	18,792	
Commercial Small	GS, GSTS	0.40000	0.39130	0.00870	3,111	4,014	3,586	3,880	4,083	9,365	
Commercial Large	LV, LVTS	0.36041	0.35362	0.00679	14,559	16,837	16,547	16,725	16,252	16,840	
Interruptible	IS, ITS	0.23484	0.23077	0.00407	1,659	1,548	1,503	1,671	1,570	1,683	
Lights	GLS	0.24623	0.24208	0.00415	135	143	140	140	140	157	
Monthly total					31,021	34,579	32,710	33,727	33,584	46,837	212,458
Beginning cumulative balance					-	31,029	65,625	98,358	132,113	165,729	
Cumulative balance outstanding					31,021	65,608	98,336	132,085	165,697	212,566	
Interest on cumulative balance outstanding					8	18	23	28	32	39	148
Cumulative balance outstanding plus interest					<u>31,029</u>	<u>65,625</u>	<u>98,358</u>	<u>132,113</u>	<u>165,729</u>	<u>212,605</u>	

Estimated amount refundable incl Interest

\$ 212,605

Notes:

- 1 Final rates approved at PAA hearing effective for meter reads on or after June 4, 2009.
- 2 Interest Rate: Average rate for 30-day commercial paper as reported in Wall Street Journal.
- 3 Nov consumption estimated based on Budget 2009.
- 4 Nov interest rate estimated based on November's opening rate.

DOCUMENT NUMBER-DATE

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