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December 17, 2024

BY E-FILING

Mr. Adam Teitzman, Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: **Docket No. 20240046-GU - Petition for rate increase by St. Joe Natural Gas Company, Inc.**

Dear Mr. Teitzman:

Attached, for electronic filing in the referenced docket on behalf of St. Joe Natural Gas, please find the Company's Revised Cost of Service Study, filed consistent with the Commission's decision at the December 3, 2024, Agenda Conference, along with revised tariffs sheets reflecting the Company's rates calculated in accordance with that decision. An electronic copy of the revised Cost of Service Study is being submitted to PSC staff electronically.

Thank you for your assistance with this filing. As always, please don't hesitate to let me know if you have any questions whatsoever.

Sincerely,



Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
(850) 521-1706

CLASSIFICATION OF RATE BASE - PLANT
 SCHEDULE A: PAGE 1 OF 2

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER	
1	LOCAL STORAGE PLANT					100% capacity	
2	INTANGIBLE PLANT:	\$13,149		\$13,149		"	13149
3	PRODUCTION PLANT					"	0
4	DISTRIBUTION PLANT:						0
5	374 Land and Land Rights	209,685		209,685		"	209685
6	375 Structures and Improvements	165,207		165,207		"	165207
7	376 Mains	4,727,664		4,727,664		"	4727664
8	377 Comp. Sta. Eq.	-		-		"	0
9	378 Meas. & Reg. Sta. Eq.-Gen	130,101		130,101		"	130101
10	379 Meas. & Reg. Sta. Eq.-CG	492,720		492,720		"	492720
11	380 Services	1,337,892	1,337,892			100% customer	1337892
12	381-382 Meters	1,055,094	1,055,094			"	1055094
13	383-384 House Regulators	414,680	414,680			"	414680
14	385 Industrial Meas. & Reg. Eq.	53,395		53,395		100% capacity	53395
15	386 Property on Customer Premises	-	-			100% customer	0
16	387 Other Equipment	13,469	4,404	9,065		ac 374-386	13469
17	Total Distribution Plant	8,599,908	2,812,071	5,787,836			8599908
18	GENERAL PLANT: STAFF ADJ	1,235,647	617,823	617,823		50% customer,50%	1235647
	STAFF ADJUSTMENT	(417,486)	(208,743)	(208,743)			-417486
19	PLANT ACQUISITIONS:					100% capacity	0
							0
20	GAS PLANT FOR FUTURE USE:					"	0
							0
21	CWIP:	-	-	-		dist.plant	0
							0
22	TOTAL PLANT	9,431,217	3,221,152	6,210,066			9431217

SUPPORTING SCHEDULES: G-1 p.1, G-1 p.4, G-1 p.10

RECAP SCHEDULES: H-3 p.1

CLASSIFICATION OF RATE BASE
 ACCUMULATED DEPRECIATION
 SCHEDULE A: PAGE 2 OF 2

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER	
1	LOCAL STORAGE PLANT:					related plant	
2	INTANGIBLE PLANT:	(\$13,149)		(\$13,149)		rel.plant account	-13149
3	PRODUCTION PLANT					"	0
4	DISTRIBUTION PLANT:						0
5	375 Structures and Improvements	(35,371)		(35,371)		"	-35371
6	376 Mains	(4,033,417)		(4,033,417)		"	-4033417
7	377 Compressor Sta. Eq.	-		-		"	0

8	378 Meas. & Reg. Sta. Eq.-Gen	(77,252)		(77,252)	"	-77252
9	379 Meas. & Reg. Sta. Eq.-CG	(416,330)		(416,330)	"	-416330
10	380 Services	(540,950)	(540,950)		"	-540950
11	381-382 Meters	(407,848)	(407,848)		"	-407848
12	383-384 House Regulators	(174,977)	(174,977)		"	-174977
13	385 Indust.Meas. & Reg. Sta.Eq.	(21,552)		(21,552)	"	-21552
14	386 Property on Customer Premises	-	-		"	0
15	387 Other Equipment	(13,947)	(4,561)	(9,386)	"	-13947
16	Total A.D. on Dist. Plant	(5,721,644)	(1,128,336)	(4,593,308)		-5721644
17	GENERAL PLANT:	(672,235)	(336,118)	(336,118)	general plant	-672235
	STAFF ADJ FOR NON-UTILITY COMMON PLANT	164,203	82,102	82,102		164203
18	PLANT ACQUISITIONS:				plant acquisitions	0
	STAFF ADJUST - AUDIT FINDINGS	(11,929)	(5,965)	(5,965)		-11929
19	RETIREMENT WORK IN PROGRESS:	-	-	-	distribution plant	0
20	TOTAL ACCUMULATED DEPRECIATION	(6,254,754)	(1,386,316)	(4,868,438)		-6254754
21	NET PLANT (Plant less Accum.Dep.)	\$3,176,463	\$1,832,836	\$1,343,628		3176463
22	less: CUSTOMER ADVANCES	\$0	\$0	\$0	50%-50% cust-adv	0
23	plus: WORKING CAPITAL	\$74,822	\$42,158	\$32,664	oper. and maint. exp	74822
24	equals: TOTAL RATE BASE	\$3,251,285	\$1,874,994	\$1,376,291		3251285

SUPPORTING SCHEDULES: G-1 p.1, G-1 p.4, G-1 p.12

RECAP SCHEDULES: H-3 p.1

SCHEDULE H-1
FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: ST JOE NATURAL GAS COMPANY
DOCKET NO: 20240046-GU

COST OF SERVICE
EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
COST OF SERVICE STUDY

PAGE 3 OF 5
TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: A. SHOAF

CLASSIFICATION OF EXPENSES AND
DERIVATION OF COST OF SERVICE BY COST CLASSIFICATION
SCHEDULE B: PAGE 1 OF 2

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
1	OPERATIONS AND MAINTENANCE EXPENSES					
2	LOCAL STORAGE PLANT:					ac 301-320
3	PRODUCTION PLANT					100% capacity
4	DISTRIBUTION:					
5	870 Operation Supervision & Eng.	\$118,889	\$40,621	\$78,268		ac 871-879 118889
6	871 Dist.Load Dispatch	65,649		65,649		100% capacity 65649
7	872 Compr.Sta.Lab. & Ex.	-				ac 377 0
8	873 Compr.Sta.Fuel & Power	-				100% commodity 0
9	874 Mains and Services	119,771	26,418	93,353		ac375+ac380 119771
10	875 Meas. & Reg. Sta. Eq.-Gen	10,088		10,088		ac 378 10088
11	876 Meas. & Reg. Sta. Eq.-Ind.	6,787		6,787		ac 365 6787
12	877 Meas. & Reg. Sta. Eq.-CG	9,431		9,431		ac 379 9431
13	878 Meter and House Reg.	49,523	49,523			ac381+ac383 49523
14	879 Customer Instal.	20,234	20,234			ac 386 20234
15	880 Other Expenses	83,702	27,370	56,332		ac 387 83702
16	881 Rents	13,409		13,409		100% capacity 13409
17	885 Maintenance Supervision	-	-	-		ac886-894 0
18	886 Maint. of Struct. and Improv.	6,533		6,533		ac375 6533
19	887 Maintenance of Mains	26,227		26,227		ac376 26227
20	888 Maint. of Comp.Sta.Eq.	-				ac 377 0
21	889 Maint. of Meas. & Reg. Sta. Eq.-Gen	8,740		8,740		ac 378 8740
22	890 Maint. of Meas. & Reg. Sta. Eq.-Ind.	1,918		1,918		ac 385 1918
23	891 Maint. of Meas. & Reg. Sta. Eq.-CG	1,930		1,930		ac 378 1930
24	892 Maintenance of Services	21,332	21,332			ac 380 21332
25	894 Maint. of Other Equipment	24,080	24,080			ac381-383 24080
26	895 Maint. of Other Plant	-	-	-		ac387 0
27	Total Distribution Expenses	598,243	209,578	378,665		588243
28	CUSTOMER ACCOUNTS:					0
29	901 Supervision	-	-	-		100% customer 0
30	902 Meter-Reading Expense	7,042	7,042			" 7042

31	903 Records and Collection Exp.	129,506	129,506			"	129506
32	904 Uncollectible Accounts	4,642		4,642		100% commodity	4642
33	908 Misc. Expenses	159,441	159,441			100% customer	159441
34	Total Customer Accounts	300,631	295,989	4,642			300631
35	(907-910) CUSTOMER SERV. & INFO. EXP.	-	-			"	0
36	(911-916) SALES EXPENSE	1,276	1,276			"	1276
37	(932) MAINT. OF GEN. PLANT	83,368	41,684	41,684		general plant	83368
38	(920-931) ADMINISTRATION AND GENERAL	575,375	324,194	248,437	2,744	O&M excl. A&G	575375
39	TOTAL O&M EXPENSE	\$1,548,893	\$872,721	\$668,787	\$7,386		1548893

SUPPORTING SCHEDULES: G- 2 p.10-19

RECAP SCHEDULES: H-3 p.1

SCHEDULE H-1
FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: ST JOE NATURAL GAS COMPANY
DOCKET NO: 20240046-GU

COST OF SERVICE
EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
COST OF SERVICE STUDY

PAGE 4 OF 5
TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: A. SHOAF

CLASSIFICATION OF EXPENSES AND DERIVATION
OF COST OF SERVICE BY COST CLASSIFICATION
SCHEDULE B: PAGE 2 OF 2

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE	CLASSIFIER
1	DEPRECIATION AND AMORTIZATION EXPENSE:						
2	Depreciation Expense	\$370,803	\$213,955	\$156,848			net plant
3	Amort. of Other Gas Plant			-			100% capacity
4	Amort. of CIS			-			100% capacity
5	Amort. of Limited-term Inv.						intangible plant
6	Amort. of Acquisition Adj.						intangible,distribution,and general plant
7	Amort. of Conversion Costs						100% commodity
8	Total Deprec. and Amort. Expense	370,803	213,955	156,848			
9	TAXES OTHER THAN INCOME TAXES:						
10	Revenue Related	11,017				11,017	100% revenue
11	Other	118,346	68,286	50,060			net plant
12	Total Taxes other than Income Taxes	129,363	68,286	50,060		11,017	
13	REV.CRDT TO COS(NEG.OF OTHR OPR.REV)	(153,351)	(\$50,091)	(\$50,447)	(\$44,333)	(\$480)	\$0 \$0 \$0
14	RETURN (REQUIRED NOI)	214,072	123,454	90,616			rate base
15	INCOME TAXES	-	-	-	-		return(noi)
16	TOTAL OVERALL COST OF SERVICE	\$7,109,780	\$1,220,325	\$915,865	(\$36,947)	10,537	2109780

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

RECAP SCHEDULES: H-3 p.1

SCHEDULE H-1
FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: ST JOE NATURAL GAS COMPANY
DOCKET NO: 20240046-GU

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

PAGE 5 OF 5
TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: A. SHOAF

LINE NO.	SUMMARY:	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE
1	ATTRITION					
2	O&M	\$1,548,893	\$872,721	\$668,787	\$7,386	
3	DEP.	\$370,803	\$213,955	\$156,848		
4	AMORTIZATION OF OTHER GAS PLANT	\$0	\$0	\$0		
5	AMORTIZATION OF CIS	\$0	\$0	\$0		
6	AMORTIZATION OF LIMITED TERM INVESTMENT	\$0	\$0	\$0		
7	AMORTIZATION OF ACQUISITION ADJUSTMENT	\$0	\$0	\$0		
8	AMORTIZATION OF CONVERSION COSTS	\$0	\$0	\$0		
9	TOTAL TAXES OTHER THAN INCOME	\$129,363	\$68,286	\$50,060	\$11,017	
10	RETURN	\$214,072	\$123,454	\$90,616	\$0	
11						

12	INCOME TAXES	\$0	\$0	\$0	\$0	\$0
13	REVENUES CREDITED TO COST OF SERVICE	(\$153,351)	(\$153,351)	\$0	\$0	\$0
14	TOTAL COST	\$2,109,780	\$1,220,325	\$915,865	(\$36,947)	\$10,537
15	RATE BASE	\$3,251,285	\$1,874,994	\$1,376,291	\$0	
16	KNOWN DIRECT & SPECIAL ASSIGNMENTS:					
17	<u>RATE BASE ITEMS(PLANT-ACC.DEP):</u>					
18	375 MAINS	\$694,247		\$694,247		
19	378 MEAS. & REG.STA.EQ.-GEN.	\$52,849		\$52,849		
20	380 SERVICES	\$796,942	\$796,942			
21	381-382 METERS	\$647,246	\$647,246			
22	383-384 HOUSE REGULATORS	\$239,703	\$239,703			
23	385 INDUSTRIAL MEAS. & REG.EQ.	\$31,843		\$31,843		
24	<u>O & M ITEMS</u>					
25	874 MAINS AND SERVICES	\$119,771	\$26,418	\$93,353		
26	876 MEAS. & REG.STA.EQ.IND.	\$6,787		\$6,787		
27	878 METER & HOUSE REG.	\$49,523	\$49,523			
28	887 MAINT. OF MAINS	\$26,227		\$26,227		
29	890 MAINT.OF MEAS. & REG.STA.EQ.-IND.	\$1,918		\$1,918		
30	892 MAINT. OF SERVICES	\$21,332	\$21,332			
31	894 MAINT.OF OTHER EQUIPMENT	\$24,080	\$24,080			

SUPPORTING SCHEDULES: H-3 p.2-4

RECAP SCHEDULES: H-2 p.6

SCHEDULE H-2
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

COST OF SERVICE
 EXPLANATION: FULLY ALLOCATED EMBEDDED COS
 COST OF SERVICE STUDY

PAGE 1 OF 5
 TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: A. SHOAF

DEVELOPMENT OF ALLOCATION FACTORS
 SCHEDULE C

LINE NO.		TOTAL	RS-1	RS-2	RS-3	GS-1	GS-2	GS-4	FTS-4
1	CUSTOMER COSTS								
2	No. of Customers	40,943	0	29,784	8,660	2,040	434	12	12
3	Weighting	NA	1.00	1.00	1.00	1.30	3.76	11.40	11.40
4	Weighted No. of Customers	43,008	0	29,784	8,660	2,658	1,631	137	137
5	Allocation Factors	1	0.00%	69.25%	20.14%	6.18%	3.79%	0.32%	0.32%
6	CAPACITY COSTS								
7	Peak & Avg. Month Sales Vol.(therms)	976,635	0	273,262	189,029	127,047	203,025	103,695	81,578
8	Allocation Factors	1	0.00%	27.96%	19.25%	13.01%	20.79%	10.62%	8.35%
	Mains Allocator								
9	COMMODITY COSTS								
10	Annual Sales Vol.(therms)	1,143,094	0	305,307	183,127	145,914	232,728	151,146	124,873
11	Allocation Factors	1	0.00%	26.71%	16.02%	12.76%	20.36%	13.22%	10.92%
12	REVENUE-RELATED COSTS								
13	Tax on Cust.Cap.& Commod.	11,708	0	6,114	2,257	1,082	1,281	542	432
14	Allocation Factors	1	0.00%	52.22%	19.28%	9.24%	10.94%	4.63%	3.69%

SCHEDULE H-2
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

COST OF SERVICE
 EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 COST OF SERVICE STUDY

PAGE 2 OF 5
 TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: A. SHOAF

ALLOCATION OF RATE BASE TO CUSTOMER CLASSES
 SCHEDULE D

LINE NO.	RATE BASE BY CUSTOMER CLASS	TOTAL	RS-1	RS-2	RS-3	GS-1	GS-2	GS-4	FTS-4
1	DIRECT AND SPECIAL ASSIGNMENTS:								
2	Customer								
3	Services	\$796,942	\$0	\$551,912	\$160,480	\$49,254	\$30,226	\$2,535	\$2,535
4	Meters	647246	0	448242	130336	40003	24549	2059	2059
5	House Regulators	239703	0	166003	48269	14815	9091	762	762
6	General Plant	281706	0	195092	56727	17411	10685	896	896
7	All Other	706338	0	489165	142235	43655	26790	2247	2247
8	Total	\$1,874,994	\$0	\$1,298,502	\$377,566	\$115,882	\$71,115	\$5,964	\$5,964
9	Capacity								
10	Mains	\$694,247	\$0	\$194,250	\$133,661	\$90,312	\$144,322	\$73,712	\$57,990
11	Meas.&Reg.Sta.Eq.-Gen.	52849	0	14787	10175	6875	10986	5611	4414
12	Industrial Meas.& Reg. Sta. Eq.	31843	0	8910	6131	4142	6620	3381	2660
13	General Plant	281706	0	78821	54236	36646	58562	29910	23531
14	All Other	1009894	\$0	\$282,568	\$194,431	\$131,374	\$208,939	\$107,226	\$84,358
15	Total	\$1,376,291	\$0	\$385,086	\$264,972	\$179,037	\$286,106	\$146,129	\$114,961
16	Commodity								
17	Account #								
18	Account #								
19	Account #								
20	All Other	0	0	0	0	0	0	0	0
21	Total	0	0	0	0	0	0	0	0
22	TOTAL	\$3,251,285	\$0	\$1,683,588	\$642,539	\$294,919	\$357,221	\$152,093	\$120,925

SCHEDULE H-2
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

COST OF SERVICE
 EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 COST OF SERVICE STUDY

PAGE 3 OF 5
 TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: A. SHOAF

ALLOCATION OF COST OF SERVICE
 TO CUSTOMER CLASSES
 SCHEDULE E: PAGE 1 OF 2

LINE NO.		TOTAL	RS-1	RS-2	RS-3	GS-1	GS-2	GS-4	FTS-4
1	OPERATIONS AND MAINTENANCE EXPENSE:								
2	DIRECT AND SPECIAL ASSIGNMENTS:								
3	Customer								
4	874 Mains & Services	\$26,418	\$0	\$18,296	\$5,320	\$1,633	\$1,002	\$84	\$84
5	878 Meters and House Regulators	49,523	0	34,296	9,972	3,061	1,878	158	158
6	892 Maint. of Services	21,332	0	14,773	4,296	1,318	809	68	68
7	894 Maint. of Other Equipment	24,080	0	16,676	4,849	1,488	913	77	77
8	All Other	751,368	0	520,350	151,302	46,438	28,498	2,390	2,390
9	Total	\$872,721	\$0	\$604,391	\$175,739	\$53,938	\$33,100	\$2,776	\$2,776
10	Capacity								
11	874 Mains and Services	\$93,353	\$0	\$26,120	\$17,973	\$12,144	\$19,406	\$8,912	\$7,798
12	876 Measuring & Reg. Sta. Eq.- I	6,787	0	1,899	1,307	883	1,411	721	567
13	887 Maint. of Mains	26,227	0	7,338	5,049	3,412	5,452	2,785	2,191
14	890 Maint. of Meas. & Reg. Sta. Eq.-I	1,918	0	537	369	250	399	204	160
15	All Other	540,502	0	151,232	104,061	70,312	112,361	57,388	45,148
16	Total	\$668,787	\$0	\$187,126	\$128,759	\$87,000	\$139,029	\$71,009	\$55,864
17	Commodity								
18	Account #	0							
19	Account #	0							

20	Account #	0							
21	All Other	7,386	0	1,973	1,183	943	1,504	977	807
22	Total	7,386	0	1,973	1,183	943	1,504	977	807
23	TOTAL O&M	\$1,546,693	\$0	\$793,490	\$305,681	\$141,881	\$173,633	\$74,762	\$59,446
24	DEPRECIATION EXPENSE:								
25	Customer	\$213,955	\$0	\$148,172	\$43,084	\$13,223	\$8,115	\$681	\$681
26	Capacity	156,848	0	49,866	30,197	20,404	32,606	16,653	13,101
27	Total	\$370,803	\$0	\$192,058	\$73,281	\$33,627	\$40,721	\$17,334	\$13,782
28	AMORT. OF GAS PLANT:								
29	Capacity	0	0	0	0	0	0	0	0
30	AMORT. OF CIS:								
31	Capacity	0	0	0	0	0	0	0	0
32	AMORT OF LIMITED TERM INVEST.								
33	Capacity	0	0	0	0	0	0	0	0
34	AMORT. OF ACQUISITION ADJ.:								
35	Customer	0	0	0	0	0	0	0	0
36	Capacity	0	0	0	0	0	0	0	0
37	Total	0	0	0	0	0	0	0	0
38	AMORT. OF CONVERSION COSTS:								
39	Commodity	0	0	0	0	0	0	0	0

SUPPORTING SCHEDULES: H-2 p.5, H-2 p.6

SCHEDULE H-2
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

COST OF SERVICE
 EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 COST OF SERVICE STUDY

PAGE 4 OF 5
 TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: A. SHOAF

ALLOCATION OF COST OF SERVICE
 TO CUSTOMER CLASSES
 SCHEDULE E: PAGE 2 OF 2

LINE NO.	TOTAL	RS-1	RS-2	RS-3	GS-1	GS-2	GS-4	FTS-4
1	TAXES OTHER THAN INCOME TAXES:							
2	Customer	\$68,286	\$0	\$47,291	\$13,751	\$4,220	\$2,590	\$217
3	Capacity	50,060	0	14,007	9,638	6,512	10,407	4,181
4	Subtotal	118,346	0	61,297	23,389	10,732	12,996	5,532
5	Revenue	11,017	0	5,753	2,124	1,018	1,206	510
6	Total	\$129,363	\$0	\$67,050	\$25,513	\$11,751	\$14,202	\$6,042
7	RETURN (NOI)							
8	Customer	\$123,454	\$0	\$85,496	\$24,860	\$7,530	\$4,682	\$393
9	Capacity	90,618	0	25,355	17,446	11,788	18,838	9,621
10	Commodity	0	0	0	0	0	0	0
11	Total	\$214,072	\$0	\$110,851	\$42,306	\$19,418	\$23,520	\$10,014
12	INCOME TAXES							
13	Customer	\$242,878	\$0	\$168,202	\$48,908	\$15,011	\$9,212	\$773
14	Capacity	0	0	0	0	0	0	0
15	Commodity	0	0	0	0	0	0	0
16	Total	\$242,878	\$0	\$168,202	\$48,908	\$15,011	\$9,212	\$773
17	REVENUE CREDITED TO COS:							
18	Customer	(153,351)	\$0	(\$103,132)	(\$42,124)	(\$4,287)	(\$3,807)	\$0
19	TOTAL COST OF SERVICE:							
20	Customer	\$1,367,943	\$0	\$950,420	\$264,218	\$89,735	\$53,892	\$4,839
21	Capacity	966,312	0	270,374	186,041	125,704	200,879	102,599
22	Commodity	7,386	0	1,973	1,183	943	1,504	977
23	Subtotal	2,341,641	0	1,222,766	451,441	216,382	256,275	108,415
24	Revenue	11,017	0	5,753	2,124	1,018	1,206	510
25	Total	\$2,352,658	\$0	\$1,228,519	\$453,565	\$217,400	\$257,481	\$108,925

SUPPORTING SCHEDULES: H-2 p.5, H-2 p.6

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

LINE NO.	SUMMARY	TOTAL	RS-1	RS-2	RS-3	GS-1	GS-2	GS-4	FTS-4
1	RB	\$3,251,285	\$0	\$1,683,586	\$642,539	\$294,919	\$357,221	\$152,093	\$120,925
2	ATTRITION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	O&M	\$1,548,893	\$0	\$793,490	\$305,681	\$141,881	\$173,633	\$74,762	\$59,446
4	DEPRECIATION	\$370,803	\$0	\$192,058	\$73,281	\$33,627	\$40,721	\$17,334	\$13,782
5	AMORTIZATION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TAXES OTHER THAN INCOME - OTHER	\$118,346	\$0	\$61,297	\$23,389	\$10,732	\$12,996	\$5,532	\$4,399
7	TAXES OTHER THAN INCOME - REV. RELATED	\$11,017	\$0	\$5,753	\$2,124	\$1,018	\$1,206	\$510	\$406
8	INCOME TAXES TOTAL	\$242,876	\$0	\$168,202	\$48,908	\$15,011	\$9,212	\$773	\$773
9	REVENUE CREDITED TO COS:	(\$153,351)	\$0	(\$103,132)	(\$42,124)	(\$4,287)	(\$3,807)	\$0	\$0
10	TOTAL COST - CUSTOMER	\$1,367,943	\$0	\$950,420	\$254,218	\$89,735	\$53,892	\$4,839	\$4,839
11	TOTAL COST - CAPACITY	\$966,312	\$0	\$270,374	\$186,041	\$125,704	\$200,879	\$102,599	\$80,716
12	TOTAL COST - COMMODITY	\$7,386	\$0	\$1,973	\$1,183	\$943	\$1,504	\$977	\$807
13	TOTAL COST - REVENUE	\$11,017	\$0	\$5,753	\$2,124	\$1,018	\$1,206	\$510	\$406
14	NO. OF CUSTOMERS	40,943	0	29,784	8,660	2,040	434	12	12
15	PEAK MONTH SALES	976,635	0	273,262	186,028	127,047	203,025	103,695	81,578
16	ANNUAL SALES	1,143,094	0	305,307	183,127	145,914	232,728	151,146	124,873

COST OF SERVICE
 EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY

DERIVATION OF REVENUE DEFICIENCY
 SCHEDULE F

LINE NO.	SUMMARY	TOTAL	RS-1	RS-2	RS-3	GS-1	GS-2	GS-4	FTS-4
1	CUSTOMER COSTS	\$1,367,943	\$0	\$950,420	\$254,218	\$89,735	\$53,892	\$4,839	\$4,839
2	CAPACITY COSTS	\$966,312	\$0	\$270,374	\$186,041	\$125,704	\$200,879	\$102,599	\$80,716
3	COMMODITY COSTS	\$7,386	\$0	\$1,973	\$1,183	\$943	\$1,504	\$977	\$807
4	REVENUE COSTS	\$11,017	\$0	\$5,753	\$2,124	\$1,018	\$1,206	\$510	\$406
5	TOTAL	\$2,352,658	\$0	\$1,228,519	\$453,565	\$217,400	\$257,481	\$108,925	\$86,768
6	less: REVENUE AT PRESENT RATES	\$1,480,452	\$0	\$765,998	\$316,690	\$152,592	\$142,882	\$53,466	\$48,825
7	(in the projected test year)								
8	equals: GAS SALES REVENUE DEFICIENCY	\$872,205	\$0	\$462,521	\$136,876	\$64,809	\$114,598	\$55,459	\$37,943
9	plus: DEFICIENCY IN OTHER OPERATING REV.	\$64,018	\$0	\$41,241	\$16,845	\$2,988	\$2,943	\$0	\$0
10	equals: TOTAL BASE-REVENUE DEFICIENCY	\$936,223	\$0	\$503,763	\$153,721	\$67,797	\$117,542	\$55,459	\$37,943
11	UNIT COSTS:								
12	Customer	\$33,411	#DIV/0!	\$31,910	\$30,509	\$43,985	\$124,073	\$33,606	\$33,606
13	Capacity	\$0,845	#DIV/0!	\$0,886	\$1,016	\$0,861	\$0,863	\$0,679	\$0,646
14	Commodity	\$0,006	#DIV/0!	\$0,006	\$0,006	\$0,006	\$0,006	\$0,006	\$0,006

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

COST OF SERVICE
 EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY

RATE OF RETURN BY CUSTOMER CLASS
 SCHEDULE G: PAGE 1 OF 2: PRESENT RATES

LINE NO.	TOTAL	RS-1	RS-2	RS-3	GS-1	GS-2	GS-4	FTS-4
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1	REVENUES: (projected test year)								
2	Gas Sales (due to growth)	\$1,480,452	\$0	\$765,998	\$316,690	\$152,592	\$142,882	\$53,466	\$48,825
3	Other Operating Revenue	\$89,333	\$0	\$61,891	\$25,279	\$1,299	\$864	\$0	\$0
4	Total	\$1,569,785	\$0	\$827,889	\$341,969	\$153,890	\$143,746	\$53,466	\$48,825
5	EXPENSES:								
6	Purchased Gas Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	O&M Expenses	\$1,548,893	\$0	\$793,490	\$305,681	\$141,881	\$173,633	\$74,762	\$59,446
8	Depreciation Expenses	\$370,803	\$0	\$192,058	\$73,281	\$33,627	\$40,721	\$17,334	\$13,782
9	Amortization Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Taxes Other Than Income—Fixed	\$118,346	\$0	\$61,297	\$23,389	\$10,732	\$12,996	\$5,532	\$4,399
11	Taxes Other Than Income—Revenue	\$11,017	\$0	\$5,753	\$2,124	\$1,018	\$1,206	\$510	\$406
12	Total Exps excl. Income Taxes	\$2,049,059	\$0	\$1,052,598	\$404,475	\$187,258	\$228,556	\$98,138	\$78,033
13	INCOME TAXES:	\$242,878	\$0	\$125,768	\$47,999	\$22,031	\$26,685	\$11,362	\$9,033
14	NET OPERATING INCOME:	(\$722,152)	\$0	(\$350,477)	(\$110,505)	(\$55,399)	(\$111,495)	(\$56,034)	(\$38,242)
15	RATE BASE:	\$3,251,285	\$0	\$1,683,588	\$642,539	\$294,919	\$357,221	\$152,093	\$120,925
16	RATE OF RETURN	-22.21%	0.00%	-20.82%	-17.20%	-18.78%	-31.21%	-36.84%	-31.62%

SUPPORTING SCHEDULES: E-1 p.2, H-1 p.5, H-1 p.6,

SCHEDULE H-3
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

COST OF SERVICE
 EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY

PAGE 3 OF 5
 TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: A. SHOAF

RATE OF RETURN BY CUSTOMER CLASS
 SCHEDULE G: PAGE 2 OF 2: PROPOSED RATES

LINE NO.		TOTAL	RS-1	RS-2	RS-3	GS-1	GS-2	GS-4	FTS-4
1	REVENUES:								
2	Gas Sales	\$2,352,658	\$0	\$1,228,519	\$453,565	\$217,400	\$257,481	\$108,925	\$86,768
3	Other Operating Revenue	\$153,351	\$0	\$103,132	\$42,124	\$4,287	\$3,007	\$0	\$0
4	Total	\$2,506,009	\$0	\$1,331,651	\$495,690	\$221,687	\$261,288	\$108,925	\$86,768
5	EXPENSES:								
6	Purchased Gas Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	O&M Expenses	\$1,548,893	\$0	\$793,490	\$305,681	\$141,881	\$173,633	\$74,762	\$59,446
8	Depreciation Expenses	\$370,803	\$0	\$192,058	\$73,281	\$33,627	\$40,721	\$17,334	\$13,782
9	Amortization Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Taxes Other Than Income—Fixed	\$118,346	\$0	\$61,297	\$23,389	\$10,732	\$12,996	\$5,532	\$4,399
11	Taxes Other Than Income—Revenue	\$11,017	\$0	\$5,753	\$2,124	\$1,018	\$1,206	\$510	\$406
12	Total Exps excl. Income Taxes	\$2,049,059	\$0	\$1,052,598	\$404,475	\$187,258	\$228,556	\$98,138	\$78,033
13	PRE TAX NOI:	\$456,950	\$0	\$279,053	\$91,214	\$34,429	\$32,732	\$10,787	\$8,735
14	INCOME TAXES:	\$242,878	\$0	\$168,202	\$48,908	\$15,011	\$9,212	\$773	\$773
15	NET OPERATING INCOME:	\$214,072	\$0	\$110,851	\$42,306	\$19,418	\$23,520	\$10,014	\$7,962
16	RATE BASE:	\$3,251,285	\$0	\$1,683,588	\$642,539	\$294,919	\$357,221	\$152,093	\$120,925
17	RATE OF RETURN	6.58%	0.00%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%

SUPPORTING SCHEDULES: E-1 p.3, H-1 p.5, H-1 p.6

SCHEDULE H-3
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

COST OF SERVICE
 EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY

PAGE 4 OF 5
 TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: A. SHOAF

PROPOSED RATE DESIGN
 SCHEDULE H

LINE NO.		TOTAL	RS-1	RS-2	RS-3	GS-1	GS-2	GS-4	FTS-4
1	PRESENT RATES (projected test year)								
2	GAS SALES (due to growth)	\$1,480,452	\$0	\$765,998	\$316,690	\$152,592	\$142,882	\$53,466	\$48,825
3	OTHER OPERATING REVENUE	\$89,333	\$0	\$61,891	\$25,279	\$1,299	\$864	\$0	\$0
4	TOTAL	\$1,569,786	\$0	\$827,889	\$341,969	\$153,890	\$143,746	\$53,466	\$48,825

5	RATE OF RETURN	-22.21%	0.00%	-20.82%	-17.20%	-18.78%	-31.21%	-36.84%	-31.62%
6	INDEX	1.00	0.00	0.94	0.77	0.85	1.41	1.66	1.42
7	COMPANY PROPOSED RATES								
8	GAS SALES	\$2,352,658	\$0	\$1,228,519	\$453,565	\$217,400	\$257,481	\$108,925	\$86,768
9	OTHER OPERATING REVENUE	\$153,351	\$0	\$103,132	\$42,124	\$4,287	\$3,807	\$0	\$0
10	TOTAL	\$2,506,009	\$0	\$1,331,651	\$495,689	\$221,687	\$261,288	\$108,925	\$86,768
11	TOTAL REVENUE INCREASE	\$936,223	\$0	\$503,763	\$153,721	\$67,797	\$117,542	\$55,459	\$37,943
12	PERCENT INCREASE	59.64%	0.00%	60.85%	44.95%	44.06%	81.77%	103.73%	77.71%
13	RATE OF RETURN	6.58%	0.00%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%
14	INDEX	100.00%	0.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

SUPPORTING SCHEDULES: H-1 p.3, H-1 p.4

SCHEDULE H-3
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

COST OF SERVICE
 EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY

PAGE 5 OF 5
 TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: A. SHOAF

CALCULATION OF PROPOSED RATES

LINE NO.		TOTAL	RS-1	RS-2	RS-3	GS-1	GS-2	GS-4	FTS-4
1	PROPOSED TOTAL TARGET REVENUES	\$2,506,009	\$0	\$1,268,997	\$553,130	\$266,571	\$274,264	\$76,267	\$67,181
2	LESS: OTHER OPERATING REVENUE (GS+TS)	\$153,351	\$0	\$103,132	\$42,124	\$4,287	\$3,807	\$0	\$0
3	LESS: CUSTOMER CHARGE REVENUES								
4	PROPOSED CUSTOMER CHARGES			\$20.00	\$25.00	\$25.00	\$80.00	\$2,000.00	\$2,000.00
5	NUMBER OF BILLS	40,943	0	29,784	8,660	2,040	434	12	12
6	CUSTOMER CHARGE REV. BY RATE CLASS	\$0	\$0	\$595,686	\$216,510	\$51,004	\$34,749	\$24,000	\$24,000
7	TOTAL CUSTOMER CHARGE REV.	\$945,949	\$0	\$595,686	\$216,510	\$51,004	\$34,749	\$24,000	\$24,000
8	LESS: OTHER NON-THERM-RATE REVENUES								
9	PROPOSED DEMAND CHARGES (MONTHLY)		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
10	MAXIMUM DEMAND TRANSPORTATION QUANTITY (MDTO)		0	0	0	0	0		
11	TOTAL DEMAND CHARGE REV.	\$0	\$0	\$0	\$0	\$0	\$0		
12	EQUALS: PER-THERM TARGET REVENUES	\$1,406,709	\$0	\$569,779	\$294,495	\$211,280	\$235,708	\$52,267	\$43,181
13	DIVIDED BY: NUMBER OF THERMS	1,143,094	0	305,307	183,127	145,914	232,728	151,146	124,873
14	BASE RATE PER-THERM (UNRNDED)		\$0.000000	\$1.866249	\$1.608145	\$1.447979	\$1.012806	\$0.345804	\$0.345802
15	BASE RATE PER-THERM (RNDED)		\$0.000000	\$1.86625	\$1.60814	\$1.44798	\$1.01281	\$0.34580	\$0.34580
16	PER-THERM-RATE REVENUES (RNDED RATES)		\$0	\$569,779	\$294,494	\$211,280	\$235,709	\$52,266	\$43,181
17	SUMMARY: PROPOSED TARIFF RATES								
18	CUSTOMER CHARGES		\$0.00	\$20.00	\$25.00	\$25.00	\$80.00	\$2,000.00	\$2,000.00
19	DEMAND CHARGES (PER M+B867DTQ - MONTHLY)		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
20	ENERGY CHARGES								
21	NON-GAS (CENTS PER THERM)		0.000	188.625	160.814	144.798	101.281	34.580	34.580
22	TOTAL (INCLUDING PGA)		0.000	188.625	160.814	144.798	101.281	34.580	34.580
23	SUMMARY: PRESENT TARIFF RATES								
24	CUSTOMER CHARGES	\$	13.00	\$	16.00	\$	20.00	\$	20.00
25	ENERGY CHARGES								
26	NON-GAS (CENTS PER THERM)		129.614	87.058	72.859	66.605	42.319	15.840	15.840
27	TOTAL (INCLUDING PGA)		129.614	87.058	72.859	66.605	42.319	15.840	15.840
28	SUMMARY: OTHER OPERATING REVENUE								
29	CONNECTION CHARGE - RESIDENTIAL	440	\$40.00	\$17,600			\$80.00	\$35,200	RS-1 38%, RS-2 33%, RS-3 28%
29B	CONNECTION CHARGE (READ-IN) - RESIDENTIAL	51	\$26.00	\$1,326			\$66.00	\$3,366	RS-1 38%, RS-2 33%, RS-3 29%
30	CONNECTION CHARGE - COMMERCIAL	4	\$60.00	\$240			\$120.00	\$480	GS-1
30B	REALTY INSPECTION CHARGE		\$0.00	\$0			\$105.00	\$0	
31	RECONNECTION CHARGE - RESIDENTIAL	96	\$40.00	\$3,840			\$90.00	\$8,640	RS-1 38%, RS-2 33%, RS-3 29%
32	RECONNECTION CHARGE - COMMERCIAL		\$60.00	\$0			\$120.00	\$0	GS-1
33	RETURNED CHECK CHARGES	29	\$25.00	\$725			\$35.00	\$1,015	100% Res.
34	LATE FEES	3905	\$3.00	\$11,714			\$13.00	\$50,762	85% Res, 15% Comm
35	FCPC - DEFERRED INCOME		\$0.00	\$50,922			\$0.00	\$50,922	
36	INTEREST INCOME		\$0.00	\$2,966			\$0.00	\$2,966	
37									
38				\$89,333				\$153,351	

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

RULES AND REGULATIONS
(Continued)

7.5 Returned Check Charge

A service charge of \$35.00 or 5% of the amount of the check, whichever is greater, plus any bank charges, shall be added to the Customer's bill for gas Delivery service for each check dishonored by the bank upon which it is drawn. Termination of Gas Delivery Service shall not be made for failure to pay such Company Returned Check Charge.

7.6 After Normal Business Hours Service

Where Gas Delivery service is Connected or Reconnected outside of Normal Business Hours or by a special appointment, the Connection or Reconnection Charges set forth above shall be multiplied by 2.0.

RESERVED FOR FUTURE USE

RESERVED FOR FUTURE USE

**RATE SCHEDULE
RESIDENTIAL SALES SERVICE – 2 (RS-2)**

Availability:

Throughout the Company's service areas.

Applicability and Character of Service:

Firm Service provided to any individually metered Residential Customer whose annual Gas usage is less than 300 therms.

Gas Delivery Service Rates and Charges:

The following non-fuel rates for the delivery of Gas to the Consumer's premises apply to all Customers served under this Rate Schedule for the respective monthly Billing Period.

Customer Charge:	\$20.00 per month
Gas Delivery Service Rate:	\$1.86625 per therm

Purchase Gas Adjustment Rate:

In addition to the above Gas Delivery Service Rates and Charges, Customers served under this Rate Schedule shall purchase Gas supply from the Company and are subject to fuel charges pursuant to the Purchase Gas Adjustment included in the Billing Adjustment Section of this Tariff.

Minimum Bill:

The minimum monthly bill under this Rate Schedule is the Customer Charge.

**RATE SCHEDULE
RESIDENTIAL SALES SERVICE – 3 (RS-3)**

Availability:

Throughout the Company's service areas.

Applicability and Character of Service:

Firm Service provided to any individually metered Residential Customer whose annual Gas usage is equal to or greater than 300 therms.

Gas Delivery Service Rates and Charges:

The following non-fuel rates for the delivery of Gas to the Consumer's premises apply to all Customers served under this Rate Schedule for the respective monthly Billing Period.

Customer Charge:	\$25.00 per month
Gas Delivery Service Rate:	\$1.60814 per therm

Purchase Gas Adjustment Rate:

In addition to the above Gas Delivery Service Rates and Charges, Customers served under this Rate Schedule shall purchase Gas supply from the Company and are subject to fuel charges pursuant to the Purchase Gas Adjustment included in the Billing Adjustment Section of this Tariff.

Minimum Bill:

The minimum monthly bill under this Rate Schedule is the Customer Charge.

**RATE SCHEDULE
GENERAL SALES SERVICE – 1 (GS-1)**

Availability:

Throughout the Company's Service Area

Applicability and Character of Service:

Firm Service provided to any individually metered non-residential Customer whose annual Gas usage is less than 2000 therms.

Gas Delivery Service Rates and Charges:

Customer Charge:	\$25.00 per month
Gas Delivery Service Rate	\$1.44798 per therm

Purchase Gas Adjustment Rate:

In addition to the above Gas Delivery Service Rates and Charges, Customers served under this Rate Schedule shall purchase Gas supply from the Company and are subject to fuel charges pursuant to the Purchase Gas Adjustment included in the Billing Adjustment Section of this Tariff.

Minimum Bill:

The minimum monthly bill under this Rate Schedule is the Customer Charge.

Special Terms and Conditions of Service:

- (1) Service under this Rate Schedule is subject to the Rules and Regulations contained in this Tariff, as such may be amended from time to time, under the authority of the Commission.
- (2) In addition to the above Gas Delivery Service and Purchase Gas Adjustment rates and charges, Customers served under this Rate Schedule may be subject to other applicable Billing Adjustments.

**RATE SCHEDULE
GENERAL SALES SERVICE – 2 (GS-2)**

Availability:

Throughout the Company's Service Area

Applicability and Character of Service:

Firm Service provided to any individually metered non-residential Customer whose annual Gas usage is equal to or greater than 2,000 therms but less than 87,500 therms.

Gas Delivery Service Rates and Charges:

Customer Charge:	\$80.00 per month
Gas Delivery Service Rate	\$1.01281 per therm

Purchase Gas Adjustment Rate:

In addition to the above Gas Delivery Service Rates and Charges, Customers served under this Rate Schedule shall purchase Gas supply from the Company and are subject to fuel charges pursuant to the Purchase Gas Adjustment included in the Billing Adjustment Section of this Tariff.

Minimum Bill:

The minimum monthly bill under this Rate Schedule is the Customer Charge.

Special Terms and Conditions of Service:

- (1) Service under this Rate Schedule is subject to the Rules and Regulations contained in this Tariff, as such may be amended from time to time, under the authority of the Commission.
- (2) In addition to the above Gas Delivery Service and Purchase Gas Adjustment rates and charges, Customers served under this Rate Schedule may be subject to other applicable Billing Adjustments.

RESERVED FOR FUTURE USE

**RATE SCHEDULE
GENERAL SALES SERVICE – 4 (GS-4)**

Availability:

Throughout the Company's Service Area

Applicability and Character of Service:

Firm Service provided to any individually metered non-residential Customer whose annual Gas usage equal to or greater than 87,500 therms but less than 1,000,000 therms.

Gas Delivery Service Rates and Charges:

Customer Charge:	\$2,000.00 per month
Gas Delivery Service Rate	\$0.34580 per therm

Purchase Gas Adjustment Rate:

In addition to the above Gas Delivery Service Rates and Charges, Customers served under this Rate Schedule shall purchase Gas supply from the Company and are subject to fuel charges pursuant to the Purchase Gas Adjustment included in the Billing Adjustment Section of this Tariff.

Minimum Bill:

The minimum monthly bill under this Rate Schedule is the Customer Charge.

Service Agreement:

A Service Agreement accepted by the Company is a condition precedent for Service under this Rate Schedule. The term of the Service Agreement shall be set forth therein but shall not be less than one (1) year.

Rate Schedule GS-4

Issued By: Stuart L. Shoaf, President
Issued On:

Effective:

**RATE SCHEDULE
FIRM TRANSPORTATION SERVICE -4 (FTS-4)**

Availability:

Throughout the Company's Service Area.

Applicability and Character of Service:

Firm Transportation Service provided to any individually metered non-residential Customer whose annual Gas usage is equal to or greater than 87,500 therms but less than 1,000,000 therms, and for which the Company has received a Request for Transportation Service in compliance with the provisions of Section 14 of this Tariff.

Gas Delivery Service Rates and Charges:

Customer Charge:	\$2,000.00 per month
Gas Delivery Service Rate:	\$0.34580 per therm

Minimum Bill:

The minimum monthly bill shall be the Customer Charge and any applicable terms and conditions contained in the Service Agreement.

Service Agreement:

A Service Agreement accepted by the Company is a condition precedent for Service under this Rate Schedule. The term of the Service Agreement shall be set forth therein but shall not be less than one (1) year.

Special Terms and Conditions of Service:

- (1) Service under this Rate Schedule is subject to the Rules and Regulations contained in this Tariff, as such may be amended from time to time, under the authority of the Commission.
- (2) In addition to the above Gas Delivery Service rates and charges, Customers served under this Rate Schedule may be subject to other applicable Billing Adjustments.