

**ANNUAL REPORT OF
NATURAL GAS UTILITIES**

City Gas Company of Florida
A Division of NUI Corporation

(EXACT NAME OF RESPONDENT)

955 E. 25 St., Hialeah, FL 33013-3498

(ADDRESS OF RESPONDENT)

TO THE

FLORIDA PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1995

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

Name	Stephen M. Liaskos	Title	Vice President & Controller, NUI Corp.		
Address	1 Elizabethtown Plaza	City	Union	State	NJ 07083
Telephone No.	(908) 289-5000				PSC/AFA 20 (/96)

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

GENERAL INSTRUCTIONS

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

DEFINITIONS

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

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ANNUAL REPORT OF NATURAL GAS UTILITIES

IDENTIFICATION

01 Exact Legal Name of Respondent City Gas Company of Florida, A Division of NUI Corporation	02 Year of Report 1995
03 Previous Name and Date of Change (if name changed during year)	
04 Address of Principal Office at End of Year (Street, City, State, Zip Code) 955 E. 25 St., Hialeah, FL 33013-3498	
05 Name of Contact Person Thomas P. Keating	06 Title of Contact Person Director of Accounting, NUI Corporation
07 Address of Contact Person (Street, City, State, Zip Code) 1 Elizabethtown Plaza, Union, NJ 07083	
08 Telephone of Contact Person, Including Area Code (908) 289-5000 Ext.5430	09 Date of Report (Mo, Da, Yr) May 29, 1996

ATTESTATION

I certify that I am the responsible accounting officer of

NUI Corporation;

that I have examined the following report; that to the best of my knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above-named respondent in respect to each and every matter set forth therein during the period from January 1, 1995__ to December 31, 1995__, inclusive.

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

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

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

May 29, 1996
Date


Signature

Stephen M. Liaskos
Name

Vice President & Controller - NUI Corporation
Title

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Name of Respondent

For the Year Ended

CITY GAS COMPANY OF FLORIDA A DIVISION OF NUI CORPORATION

Dec. 31, 1995

GENERAL INFORMATION

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

Rand W. Smith, Vice President of Finance
955 East 25 Street
Hialeah, Florida

2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

NUI Corporation was incorporated in New Jersey on January 29, 1969

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

NONE

4. State the type of utility and nonutility services furnished by respondent during the year in each State in which the respondent operated.

Utility - Distribution of Natural Gas

Non-Utility - Leased Appliances, Merchandising and Jobbing

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

(1) YES ...Enter the date when such independent accountant was initially engaged: _____

(2) NO X

Name of Respondent
CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION

For the Year Ended

Dec. 31, 1995

CONTROL OVER RESPONDENT

1. If any corporation, business trust, or similar organization or combination of such organizations jointly held control over the respondent at end of year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee (s), state name of

trustee (s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.

2. If the above required information is available from the SEC 10K Report Form filing, a specific reference to the report form (i.e. year and company title) may be listed provided the fiscal years for both the 10-K report and this report are compatible.

City Gas Company of Florida is a Division of NUI Corporation of Bedminster, New Jersey (NUI-NYSE).

CORPORATIONS CONTROLLED BY RESPONDENT

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.
 2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.

3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.
 4. If the above required information is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be listed in column (a) provided the fiscal years for both the 10-K report and this report are compatible.

DEFINITIONS

1. See the Uniform System of Accounts for a definition of control.
 2. Direct control is that which is exercised without interposition of an intermediary.
 3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.
 4. Joint control is that in which neither interest can effectively

control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

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

City Gas Company of Florida is a division of NUI Corporation and does not control directly or indirectly any corporation, business trust or similar organization.

NUI Corporation controls the following subsidiaries:

Utility Billing Service, Inc.	Computer billing service for water and sewer utilities	100%	
Essel Corporation	Investments in income producing securities	100%	
Natural Gas Services, Inc.	Natural Gas supply services	100%	

* The stock of Natural Gas Services, Inc. is 100% owned by Essel Corporation.

OFFICERS

1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policymaking functions.
 2. If a change was made during the year in the incumbency of any position, show name and total remuneration of the previous incumbent, and date the change in incumbency was made.
 3. Utilities which are required to file the same data with the Securities and Exchange Commission, may substitute a copy of Item 4 of Regulation S-K (identified as this page). The substituted page(s) should be the same size as this page.

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	PRESIDENT	Lyle C. Motley, Jr. (March, 1995)	150,000.00
2	VICE PRESIDENT-FINANCE	Rand Smith	110,700.00
3	VICE PRESIDENT-MARKETING	Carl Smith (6/26/95) ✓	75,000.00
4	VICE PRESIDENT-REGULATORY AFFAIRS	Michael Palecki (8/28/95)	75,000.00
5	VICE PRESIDENT-OPERATIONS	Richard Wall	80,000.00
6	ASS'T VICE PRESIDENT-ADMINISTRATION	Donna Scrivens (4/1/95) ✓	65,000.00
7	VICE PRESIDENT-MARKETING	Jeff Householder (thru 3/31/95) +	70,280.00
8	PRESIDENT & CEO	Jack Langer (thru 2/28/95) ✓	200,700.00
9			
10			
11			
12			
13	Effective in March, 1995, the NUI Southern Division was formed. The above		
14	individuals are officers of this division, which includes the following:		
15			
16	City Gas Company of Florida		
17	North Carolina Gas Service*		
18	Elkton Gas Service (Maryland)*		
19	Valley Cities Gas Service (Pennsylvania)*		
20	Waverly Gas Services (New York)*		
21			
22	The salaries disclosed above are the annual salaries of the individuals, of which		
23	approximately 80% is charged to City Gas Company of Florida in accordance with		
24	the NUI Cost Allocation Policy.		
25			
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29	*Prior to the formation of the Southern Division,		
30	these operations comprised the Pennsylvania &		
31	Southern Division of NUI Corporation		
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Name of Respondent	For the Year Ended
City Gas Company of Florida, a Division of NUI Corporation	Dec. 31, 1995
DIRECTORS	

1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a) abbreviated titles of the directors who are officers of the respondent.

2. Designate members of the Executive Committee by an asterisk and the Chairman of the Executive Committee by a double asterisk.

Name (and Title) of Director (a)	Principal Business Address (b)	No. of Directors Meetings During Yr. (c)	Fees During Year (d)
Calvin R. Carver*	2 Windermere Terrace Short Hills, NJ 07078	8	\$4,800.00
Dr. Vera King Farris President	Stockton State College Jimmy Leeds Road Pomona, NJ 08240	8	\$4,800.00
James J. Forese* Executive VP & COO	Alco Standard Corporation 825 Duportail Road Wayne, PA 19087	8	\$4,800.00
John Kean** Chairman of the Board	NUI Corporation 550 Route 202-206 P.O. Box 760 Bedminster, NJ 07921	7	\$0.00
John Kean, Jr.* President & CEO	NUI Corporation 550 Route 202-206 P.O. Box 760 Bedminster, NJ 07921	6	\$0.00
Robert W. Kean, Jr.* Chairman of the Board	Elizabethtown Water Company P.O. Box 788 Westfield, NJ 07091	7	\$4,200.00
Dr. Bernard S. Lee President & CEO	Institute of Gas Technology 1700 South Mount Prospect Rd Des Plaines, IL 60018	6	\$3,600.00
R. V. Whisnand* Sr. Vice President	Fox Asset Management 44 Sycamore Avenue Little Silver, NJ 07739	8	\$4,800.00
John Winthrop President	John Winthrop & Co., Inc. One North Adger's Wharf Charleston, SC 29401	8	\$4,800.00

SECURITY HOLDERS AND VOTING POWERS

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

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

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

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

4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants or rights were issued on a prorate basis.

1. Give date of the latest closing of the stock book prior to the end year, and state the purpose of such closing:
 November 17, 1995
 Dividend payment record date

2. State the total number of votes cast at the latest general meeting prior to the end of year for the election of directors of the respondents and number of such votes cast by proxy.

Total: 7,732,003
 By Proxy: 7,732,003

3. Give the date and place of such meeting:
 March 14, 1995
 One Elizabethtown Plaza, Union, NJ

VOTING SECURITIES
 Number of votes as of (date):

Line No.	Name (Title) and Address of Security Holder (a)	Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes of all voting securities	9,229,121	9,229,121		
5	TOTAL number of security holders	6,956	6,956		
6	TOTAL votes of security holders listed below				
7					
8					
9					
10	NOTE: This information relates to NUI Corporation, of which respondent is a division.				
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IMPORTANT CHANGES DURING THE YEAR

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

1. Changes in and important information to franchise rights:

Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.

2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give name of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.

3. Purchase or sale of an operating unit or system: Give brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.

4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.

5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases,

development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements etc.

6. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, including ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Give reference to Commission authorization if any was required.

7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.

8. State the estimated annual effect and nature of any important wage scale changes during the year.

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

10. State briefly the status of any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on page 8, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.

11. Estimate increase or decrease in annual revenues due to important rate changes: State effective rate and approximate amount of increase or decrease from each revenue classification. State the number of customers affected.

12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by instruction 1 to 11 above, such notes may be attached to this page.

1. None.
2. None.
3. None.
4. None.
5. None. General system improvements under capital budgeting have been made as planned.
6. None.
7. NUI Corporation amended its corporate charter on November 28, 1995 to include a series of preferred stock as part of a shareholder rights plan.
8. In 1995, the Company engaged a compensation consulting firm to perform a compensation review in conjunction with restructuring its retirement savings benefit program. Implementation of the recommendations from the review increased wage levels approximately \$300,000 annually; and a \$900,000 savings from the benefits restructuring.
9. The case of Medley Construction Company, Inc. v. City Gas Company of Florida, 11th Judicial Circuit, Dade County, Florida, Case No. 95010780 filed May 35, 1995, remained pending at the end of the year.
10. None.
11. None.

Name of Respondent			For the Year Ended	
CITY GAS COMPANY OF FLORIDA A DIVISION OF NUI CORPORATION			Dec. 31, 1995	
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)				
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	20-21	\$171,856,424	\$153,267,891
3	Construction Work in Progress (107)	20-21	3,773,845	2,057,464
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		175,630,269	155,325,355
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	20-21	54,639,639	51,335,505
6	Net Utility Plant (Enter Total of line 4 less 5)		120,990,630	103,989,850
7	Utility Plant Adjustments (116)	19		
8	Gas Stored (117.1, 117.2, 117.3, 117.4)	-		
9	OTHER PROPERTY AND INVESTMENTS			
10	Nonutility Property (121)	-		23,604,289
11	(Less) Accum. Prov. for Depr. and Amort. (122)	-		8,573,887
12	Investments in Associated Companies (123)	-		
13	Investment in Subsidiary Companies (123.1)	-		
14	Other Investments (124)	-		
15	Special Funds (125-128)	-	15,415	11,174
16	TOTAL Other Property and Investments (Total of lines 10 through 15)		15,415	15,241,576
17	CURRENT AND ACCRUED ASSETS			
18	Cash (131)	-	1,233,022	746,866
19	Special Deposits (132-134)	-		
20	Working Funds (135)	-	21,655	3,038
21	Temporary Cash Investments (136)	-		
22	Notes Receivable (141)	-	34,565	
23	Customer Accounts Receivable (142)	-	5,700,975	7,554,781
24	Other Accounts Receivable (143)	-	293,349	295,164
25	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	-	141,694	260,447
26	Notes Receivable from Associated Companies (145)	-		
27	Accounts Receivable from Assoc. Companies (146)	-	1,205,966	1,282,059
28	Fuel Stock (151)	-	(880)	
29	Fuel Stock Expense Undistributed (152)	-		
30	Residuals (Elec) and Extracted Products (Gas) (153)	-		
31	Plant Material and Operating Supplies (154)	-	138,623	140,173
32	Merchandise (155)	-	313,546	140,328
33	Other Material and Supplies (156)	-		
34	Stores Expenses Undistributed (163)	-		
35	Gas Stored Undgrd. & Liq. Nat. Gas Stored (164.1-164.3)	-		
36	Prepayments (165)	32	987,701	659,840
37	Advances for Gas (166-167)	-		
38	Interest and Dividends Receivable (171)	-	229,969	
39	Rents Receivable (172)	-		
40	Accrued Utility Revenues (173)	-		
41	Miscellaneous Current and Accrued Assets (174)	-		
42	TOTAL Current and Accrued Assets (Enter Total of lines 18 through 41)		10,016,797	10,561,802
43	DEFERRED DEBITS			
44	Unamortized Debt Expense (181)	-	272,677	663,313
45	Extraordinary Property Losses (182.1)	32		
46	Unrecovered Plant and Regulatory Study Costs (182.2)	32		
47	Other Regulatory Assets (182.3)	33		
48	Prelim. Survey and Investigation Charges (Gas) (183.1, 183.2)	-		
49	Clearing Accounts (184)	-		
50	Temporary Facilities (185)	-		
51	Miscellaneous Deferred Debits (186)	34	5,397,548	8,932,921
52	Def. Losses from Disposition of Utility Plant. (187)	-		
53	Research, Devel. and Demonstration Expend. (188)	-		
54	Unamortized Loss on Reacquired Debt (189)	-		320,364
55	Accumulated Deferred Income Taxes (190)	35	1,547,029	1,409,909
56	Unrecovered Purchased Gas Costs (191)	-		84,002
57	TOTAL Deferred Debits (Enter Total of lines 44 through 56)		7,217,254	11,410,409
58	TOTAL Assets and other Debits (Enter Total of lines 6, 7, 8, 16, 42, 57)		138,240,096	141,203,637

Name of Respondent		For the Year Ended		
CITY GAS COMPANY OF FLORIDA A DIVISION OF NUI CORPORATION		Dec. 31, 1995		
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)				
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	PROPRIETARY CAPITAL			
2	Common Stock (201, 202, 203, 205, 206, 207)	-		
3	Preferred Stock Issued (204)	-		
4	Other Paid-In Capital (208-211) & Accounts 212, 213, 214	-	30,273,200	30,237,373
5	Retained Earnings (215, 215.1, 216)	15-16	16,524,799	15,997,065
6	Unappropriated Undistributed Subsidiary Earnings (216.1)	15-16		
7	(Less) Unearned Employee Compensation ESOP (219)	-	1,217,254	1,068,214
8	TOTAL Proprietary Capital (Enter Total of lines 2 through 7)		45,580,745	45,166,224
9	LONG-TERM DEBT			
10	Bonds (221)	37	15,118,570	6,627,714
11	(Less) Recquired Bonds (222)	37		
12	Advances from Associated Companies (223)	37		
13	Other Long-Term Debt (224)	37	1,185,580	40,044,412
14	Unamortized Premium on Long-Term Debt (225)	38		
15	(Less) Unamortized Discount on Long-Term Debt-Dr. (226)	38	374,493	361,905
16	TOTAL Long-Term Debt (Enter Total of lines 10 through 15)		15,929,657	46,310,221
17	OTHER NONCURRENT LIABILITIES			
18	Obligations Under Capital Leases - Noncurrent (227)	-	110,157	76,783
19	Accumulated Provision for Property Insurance (228.1)	-		
20	Accumulated Provision for Injuries and Damages (228.2)	-	503,534	407,828
21	Accumulated Provision for Pensions and Benefits (228.3)	-		
22	Accumulated Miscellaneous Operating Provisions (228.4)	-		
23	Accumulated Provision for Rate Refunds (229)	-		
24	TOTAL Other Noncurrent Liabilities (Enter Total of lines 18 through 23)		613,691	484,611
25	CURRENT AND ACCRUED LIABILITIES			
26	Notes Payable (231)	-	40,637,904	11,477,133
27	Accounts Payable (232)	-	3,319,227	3,658,406
28	Notes Payable to Associated Companies (233)	-		
29	Accounts Payable to Associated Companies (234)	-	931,980	115,317
30	Customer Deposits (235)	-	5,535,460	5,199,838
31	Taxes Accrued (236)	41	(742,528)	(2,596,297)
32	Interest Accrued (237)	-	1,255,902	1,868,312
33	Dividends Declared (238)	-		
34	Matured Long-Term Debt (239)	-		
35	Matured Interest (240)	-		
36	Tax Collections Payable (241)	-	653,366	582,598
37	Miscellaneous Current and Accrued Liabilities (242)	43	1,524,321	501,939
38	Obligations Under Capital Leases-Current (243)	-	29,482	24,514
39				
40	TOTAL Current and Accrued Liabilities (Enter Total of lines 26 through 39)		\$53,145,114	\$20,831,760
41	DEFERRED CREDITS			
42	Customer Advances for Construction (252)	-		
43	Other Deferred Credits (253)	43	(187,096)	3,998,693
44	Other Regulatory Liabilities (254)	45	1,547,029	2,258,620
45	Accumulated Deferred Investment Tax Credits (255)	42	1,643,191	1,515,256
46	Deferred Gains from Disposition of Utility Plant (256)	-		
47	Unamortized Gain on Recquired Debt (257)	39		
48	Accumulated Deferred Income Taxes (281-283)	44	19,967,765	20,638,252
49	TOTAL Deferred Credits (Enter Total of lines 42 through 48)		22,970,889	28,410,821
50				
51	TOTAL Liabilities and Other Credits (Enter Total of lines 8, 16, 24, 40 and 49)		\$138,240,096	\$141,203,637

Name of Respondent CITY GAS COMPANY OF FLORIDA A DIVISION OF NUI CORPORATION		For the Year Ended Dec. 31, 1995		
STATEMENT OF INCOME				
1. Report amounts for Accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (l,k,m,o) in a similar manner to a utility department. Spread the amount (s) over lines 01 through 24 as appropriate. Include these amounts in columns (c) and (d) totals.		unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.		
2. Report amounts in Account 414, Other Utility Operating Income, in the same manner as Accounts 412 and 413 above.		6. Give concise explanations on page 19 concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting		
3. Report data for lines 7,9,10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1 and 407.2.				
4. Use page 19 for important notes regarding the statement of income or any account thereof.				
5. Give concise explanations on page 19 concerning				
Line No.	Account (a)	Ref. Page No. (b)	Total Current Year (c)	Total Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	46-47	\$4,066,984	\$51,003,321
3	Operating Expenses			
4	Operation Expenses (401)	49-51	38,066,804	40,772,319
5	Maintenance Expenses (402)	49-51	1,386,249	1,438,016
6	Depreciation Expense (403)	59	5,529,287	5,517,158
7	Amort. & Depl. of Utility Plant (404-405)	59	3,252	4,228
8	Amort. of Utility Plant Acq. Adj. (406)	59	989,089	979,327
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407.1)	-	179,040	581,880
10	Amort. of Conversion Expenses (407.2)	-	32,880	32,880
11	Regulatory Debits (407.3)	-		
12	(Less) Regulatory Credits (407.4)	-		
13	Taxes Other Than Income Taxes (408.1)	41	1,819,205	1,691,103
14	Income Taxes - Federal (409.1)	41	(1,702,889)	(1,537,363)
15	- Other (409.1)	41	358,626	(270,348)
16	Provision for Deferred Inc. Taxes (410.1)	35, 44	1,700,712	218,128
17	(Less) Provision for Deferred Income Taxes - Cr.(411.1)	35, 44		
18	Investment Tax Credit Adj. - Net (411.4)	42	(12,168)	(8,524)
19	(Less) Gains from Disp. of Utility Plant (411.6)	-		
20	Losses from Disp. of Utility Plant (411.7)	-		
21	(Less) Gains from Disposition of Allowances (411.8)	-		
22	Losses from Disposition of Allowances (411.9)	-		
23	TOTAL Utility Operating Expenses (Total of lines 4 -22)		48,350,287	49,418,804
24	Net Utility Operating Income (Total of line 2 less 23) (Carry forward to page 14, line 25)		5,716,697	1,584,517

STATEMENT OF INCOME (Continued)

revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 19.

8. Enter on page 19 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of

allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

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

10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 2 to 22, and report the information in the blank space on page 19 or in a supplemental statement.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY – WATER		Line No.
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
						1
						2
						3
						4
						5
						6
						7
						8
						9
		Same as columns (c) and (d).				10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24

Name of Respondent		For the Year Ended		
CITY GAS COMPANY OF FLORIDA A DIVISION OF NUI CORPORATION		Dec. 31, 1995		
STATEMENT OF INCOME (Continued)				
Line No.	Account (a)	Ref. Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
25	Net Utility Operating Income (Carried forward from page 12)		\$5,716,697	\$1,584,517
26	Other Income and Deductions			
27	Other Income			
28	Nonutility Operating Income			
29	Revenues From Merchandising, Jobbing and Contract Work (415)	--	1,226,760	1,331,104
	(Less) Costs and Exp. of Merchandising, Job & Contract Work (416)	--	1,341,221	1,427,057
31	Revenues From Nonutility Operations (417)	--	1,565	(549)
32	(Less) Expenses of Nonutility Operations (417.1)	--	481,736	
33	Nonoperating Rental Income (418)	--	106,516	131,283
34	Equity in Earnings of Subsidiary Companies (418.1)	15-16		
35	Interest and Dividend Income (419)	--		
36	Allowance for Other Funds Used During Construction (419.1)	--	2,295	6,380
37	Miscellaneous Nonoperating Income (421)	--	(1,611,141)	(1,069,196)
38	Gain on Disposition of Property (421.1)	--		
39	TOTAL Other Income (Enter Total of lines 29 through 38)		(2,096,962)	(1,028,037)
40	Other Income Deductions			
41	Loss on Disposition of Property (421.2)	--		
42	Miscellaneous Amortization (425)	60		
43	Miscellaneous Income Deductions (426.1-426.5)	60	30,299	41,199
44	TOTAL Other Income Deductions (Total of lines 41 through 43)		30,299	41,199
45	Taxes Applic. to Other Income and Deductions			
46	Taxes Other Than Income Taxes (408.2)	41		
47	Income Taxes - Federal (409.2)	41	(336,640)	(345,569)
48	Income Taxes - Other (409.2)	41	(88,483)	(59,155)
49	Provision for Deferred Income Taxes (410.2)	35, 44	(181,408)	
50	(Less) Provision for Deferred Income Taxes - Cr. (411.2)	35, 44		
51	Investment Tax Credit Adj. - Net (411.5)	--		
52	(Less) Investment Tax Credits (420)	--	115,767	118,218
53	TOTAL Taxes on Other Inc. and Ded. (Enter Total of 46 through 52)		(722,298)	(522,942)
54	Net Other Income and Deductions (Enter Total of lines 39, 44, 53)		(1,404,963)	(546,294)
55	Interest Charges			
56	Interest on Long-Term Debt (427)	--	3,497,515	1,158,661
57	Amortization of Debt Disc. and Expense (428)	38	102,177	28,809
58	Amortization of Loss on Recquired Debt (428.1)	--		
59	(Less) Amort. of Premium on Debt - Credit (429)	38		
60	(Less) Amortization of Gain on Recquired Debt - Credit (429.1)	--		
61	Interest on Debt to Assoc. Companies (430)	60		
62	Other Interest Expense (431)	60	1,239,776	1,922,010
63	(Less) Allow. for Borrowed Funds Used During Const. - Cr. (432)	--		
64	Net Interest Charges (Total of lines 56 through 63)		4,839,468	3,109,480
65	Income Before Extraordinary Items (Enter Total of lines 25, 54 and 64)		(527,734)	(2,071,257)
66	Extraordinary Items			
67	Extraordinary Income (434)	--		
68	(Less) Extraordinary Deductions (435)	--		
69	Net Extraordinary Items (Enter Total of line 67 less line 68)			
70	Income Taxes - Federal and Other (409.3)	41		
71	Extraordinary Items After Taxes (Enter Total of line 69 less line 70)		0	0
72	Net Income (Enter Total of lines 65 and 71)		(\$527,734)	(\$2,071,257)

Name of Respondent		For the Year Ended	
CITY GAS COMPANY OF FLORIDA A DIVISION OF NUI CORPORATION		Dec. 31, 1995	
STATEMENT OF RETAINED EARNINGS			
<p>1. Report all changes in appropriate retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.</p> <p>2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).</p> <p>3. State the purpose and amount for each reservation or appropriation of retained earnings.</p> <p>4. List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.</p> <p>5. Show dividends for each class and series of capital stock.</p> <p>6. Show separately the state and federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.</p> <p>7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservations or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.</p> <p>8. If any notes appearing in the report to stockholders are applicable to this statement attach them at page 19.</p>			
Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance - Beginning of Year		\$16,524,799
2	Changes (Identify by prescribed retained earnings accounts)		
3	Adjustments to Retained Earnings (Account 439):		
4	Credit:		
5	Credit:		
6	Credit:		
7	Credit:		
8	Credit:		
9	TOTAL Credits to Retained Earnings (Account 439) (Enter Total of lines 4 through 8)		0
10	Debit:		
11	Debit:		
12	Debit:		
13	Debit:		
14	Debit:		
15	TOTAL Debits to Retained Earnings (Account 439) (Enter Total of lines 10 through 14)		0
16	Balance Transferred from Income (Account 433 less Account 418.1)		(527,734)
17	Appropriations of Retained Earnings (Account 436)		
18			
19			
20			
21	TOTAL Appropriations of Retained Earnings (Account 436)		0
22	(Enter Total of lines 18 through 20)		
23	Dividends Declared - Preferred Stock (Account 437)		
24			
25			
26			
27			
28	TOTAL Dividends Declared - Preferred Stock (Account 437)		0
29	(Enter Total of lines 24 through 27)		
30	Dividends Declared - Common Stock (Account 438)		
31			
32			
33			
34			
35	TOTAL Dividends Declared - Common Stock (Account 438)		0
36	(Enter Total of lines 31 through 34)		
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings		
	Balance - End of Year (Enter Total of lines 01, 09, 15, 16, 22, 29, 36 and 37)		\$15,997,065

Name of Respondent		For the Year Ended
CITY GAS COMPANY OF FLORIDA A DIVISION OF NUI CORPORATION		Dec. 31, 1995
STATEMENT OF RETAINED EARNINGS (Continued)		
Line No.	Item (a)	Amount (b)
	<p style="text-align: center;">APPROPRIATED RETAINED EARNINGS (Account 215)</p> <p>State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.</p>	
39		
40		
41		
42		
43		
44		
45	TOTAL Appropriated Retained Earnings (Account 215)	\$0
	<p>APPROPRIATED RETAINED EARNINGS - Amortization , Reserve, Federal (Account 215.1)</p> <p>State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.</p>	
	TOTAL Appropriated Retained Earnings - Amortization Reserve, Federal (Account 215.1)	
47	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1)(Enter Total of lines 45 & 46)	
48	TOTAL Retained Earnings (Account 215, 215.1, 216)(Enter Total of lines 38 and 47)	\$15,997,065
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)	
49	Balance - Beginning of Year (Debit or Credit)	
50	Equity in Earnings for Year (Credit) (Account 418.1)	
51	(Less) Dividends Received (Debit)	
52	Other Changes (Explain)	
53	Balance - End of year	

STATEMENT OF CASH FLOWS

1. If the notes to the cash flow statement in the respondent's annual stockholders report are applicable to this statement, such notes should be attached to page 19. Information about noncash investing and financing activities should be provided on page 19. Provide also on page 19 a reconciliation between "Cash and Cash Equivalents at end of Year" with related amounts on the balance sheet.

3. Operating Activities - Other: include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 19 the amounts of interest paid (net of amounts capitalized) and income taxes paid.

2. Under "Other" specify significant amounts and group others.

Line No.	DESCRIPTION (See Instructions for Explanation of Codes) (a)	Amounts (b)
1	Net Cash Flow From Operating Activities:	
2	Net Income (Line 72(c) on page 14)	(\$527,734)
3	Non-Cash Charges (Credits) to Income:	
4	Depreciation and Depletion	5,529,287
5	Amortization of (Specify)	
6	Acq. Adj. and Franchise	1,116,241
7	Deferred Charges and Debt Exp.	5,807
8	Deferred Income Taxes (Net)	807,707
9	Investment Tax Credit Adjustments (Net)	(127,935)
10	Net (Increase) Decreases in Receivables	(1,778,396)
11	Net (Increase) Decreases in Inventory	170,788
12	Net (Increase) Decreases in Allowances Inventory	-
13	Net (Decrease) Increase in Payables and Accrued Expenses	(1,851,458)
14	Net (Increase) Decreases in Other Regulatory Assets	-
15	Net (Decrease) Increase in Other Regulatory Liabilities	711,591
16	(Less) Allowance for Other Funds Used During Construction	-
17	(Less) Undistributed Earnings from Subsidiary Companies	-
18	Other:	
19	Net Increase (Decrease) in other non-current assets	(228,589)
20		
21	Net Cash Provided by (Used in) Operating Activities (Total of lines 2 through 20)	3,827,309
22		
23	Cash Flows from Investment Activities:	
24	Construction and Acquisition of Plant (including land):	
25	Gross Additions to Utility Plant	(4,875,150)
26	Gross Additions to Common Utility Plant	
27	Gross Additions to Nonutility Plant	
28	(Less) Allowance for Other Funds Used During Construction	
29	Other:	
30		
31		
32		
33	Cash Outflows for Plant (Total of lines 24 through 32)	(4,875,150)
34		
35	Acquisition of Other Noncurrent Assets (d)	
36	Proceeds from Disposal of Noncurrent Assets (d)	
37	Investment in and Advances to Assoc. and Subsidiary Companies	
38	Contributions and Advances from Assoc. and Subsidiary Companies	
39	Disposition of Investments in (and Advances to)	
40	Associated and Subsidiary Companies	
41	Purchases of Investment Securities (a)	
42	Proceeds from Sales of Investment Securities (a)	

Name of Respondent City Gas Company of Florida, A Division of NUI Corporation		For the Year Ended Dec. 31, 1995
STATEMENT OF CASH FLOWS (Continued)		
4. Investing Activities		5. Codes used:
<p>Include at other (line 31) net cash outflows to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 19.</p> <p>Do not include on this statement the dollar amount of leases capitalized per USofA General instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 19.</p>		<p>(a) Net proceeds or payments</p> <p>(b) Bonds, debentures and other long-term debt.</p> <p>(c) Include commercial paper</p> <p>(d) Identify separately such items as investments, fixed assets, intangibles, etc.</p>
		6. Enter on page 19 clarifications and explanations.
Line No.	DESCRIPTION (See Instruction No. 5 for Explanation of Codes) (a)	Amounts (b)
46	Loans Made or Purchased	
47	Collections on Loans	
48		
49	Net (increase) Decrease in Receivables	
50	Net (increase) Decrease in Inventory	
51	Net (increase) Decrease in	
52	Allowances Held for Speculation	
53	Net Increase (Decrease) in Payables and Accrued Expenses	
54	Other:	
55		
56	Net Cash Provided by (Used in) Investing Activities	
57	(Total of lines 35 through 55)	(4,875,150)
58		
59	Cash Flows From Financing Activities:	
60	Proceeds from Issuance of:	
61	Long-Term Debt (b)	38,194,695
62	Preferred Stock	
63	Common Stock	
64	Other	
65		
66	Net Increase in Short-term Debt (c)	
67	Other:	
68		
69		
70	Cash provided by Outside Sources (Total of lines 61 through 69)	38,194,695
71		
72	Payments of Retirement of:	
73	Long-Term Debt (b)	(8,490,856)
74	Preferred Stock	
75	Common Stock	
76	Other:	
77		
78	Net Decrease in Short-Term Debt (c)	(29,160,771)
79		
80	Dividends on Preferred Stock	
81	Dividends on Common Stock	
82	Net Cash Provided by (Used in) Financing Activities	
83	(Total of lines 70 through 81)	543,068
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 21, 57, and 83)	(504,773)
87		
88	Cash and Cash Equivalents at Beginning of Year	1,254,677
89		
90	Cash and Cash Equivalents at End of Year	749,904

**CITY GAS COMPANY OF FLORIDA-
A DIVISION OF NUI CORPORATION
NOTES TO FINANCIAL STATEMENTS**

1. Summary of Significant Accounting Policies

City Gas Company of Florida ("City Gas" or the "Company") is an operating division of NUI Corporation ("NUI"), and follows the Uniform System of Accounts of the Federal Energy Regulatory Commission ("FERC"), as adopted by the Florida Public Service Commission ("FPSC").

The significant accounting policies are summarized below.

A. Utility Plant and Related Depreciation and Amortization

Utility plant is stated at its original cost. Depreciation is provided on a straight-line basis over the remaining estimated lives of depreciable property by applying composite average annual rates as approved by the FPSC. At the time properties are retired, the original cost plus the cost of retirement, less salvage, is charged to accumulated depreciation. Repairs, replacements and renewals of minor items of property are charged to maintenance expense as incurred.

B. Supplemental Disclosures of Cash Flow

"Cash at the End of Year" on the Statement of Cash Flows consists of:

<u>A/C</u>	<u>Description</u>	<u>Amount</u>
131	Cash	\$746,866
134	Working Funds	<u>3,038</u>
		<u>\$749,904</u>

The amount of income taxes received and interest paid during the year were as follows:

Income tax refunds received	\$75,000
Interest paid	\$4,227,058

C. Operating Revenues and Purchased Gas and Fuel Costs

Operating revenues include accrued unbilled revenues through the end of each accounting period.

Costs of purchased gas and fuel are recognized as expenses in accordance with the gas cost adjustment clause. Such clause provides for the periodic reconciliation of actual recoverable gas costs and the estimated amounts that have been billed to customers. Under or over recoveries are deferred when they arise and are recovered from or refunded to customers in subsequent periods.

D. Income Taxes

The Company records deferred Federal income taxes in accordance with Statement of Financial Accounting Standards ("SFAS") No. 109, "Accounting for Income Taxes", which requires the liability method to be used to account for deferred income taxes. Under SFAS No. 109, deferred income taxes are provided at currently enacted income tax rates for all temporary differences between the book and tax bases of assets and liabilities.

Investment tax credits, which were generated principally in connection with additions to utility plant made prior to January 1, 1986, are being amortized over the estimated service lives of the properties that gave rise to the credits.

The Company participates with NUI in filing a consolidated Federal income tax return. The provisions for income taxes shown in the accompanying financial statements have been computed on a separate company/division basis. Amounts reflected as Federal income taxes currently payable are payable to NUI.

E. New Accounting Standard

The Company is required to adopt Statement of Financial Accounting Standards No. 121 ("SFAS 121") in 1996. SFAS 121 establishes accounting standards for the impairment of long-lived assets. The adoption of this statement is not expected to have a material impact on the Company's financial condition or results of operations.

2. Restructuring and Other Non-Recurring Charges

Effective April 1, 1995, NUI consolidated its Florida and Pennsylvania & Southern divisions to form a new NUI Southern Division. The Southern Division is headquartered in Hialeah, Florida. City Gas incurred a charge of approximately \$0.7 million for severance and other expenses associated with the consolidation of the two divisions.

In addition, during 1995, the Company incurred a charge of approximately \$0.8 million to write down certain regulatory assets as a result of the November 1994 settlement of City Gas Company's rate case.

The company also incurred approximately \$0.9 million of non-recurring charges in fiscal 1994 related to the write-down of certain non-recoverable regulatory assets and for certain restructuring costs in Florida.

3. Capitalization

The Company has \$20 million of 6.4% Brevard County Industrial Development Revenue Bonds that mature October 1, 2024. The Company deposited in trust the unexpended portion of the net proceeds from these bonds until drawn upon for eligible expenditures. As of December 31, 1995, the total unexpended portion was \$13.4 million and is classified on the Company's balance sheet as a reduction of long-term debt.

On July 17, 1995 the Company completed an early redemption of its remaining \$8.7 million of First Mortgage Bonds. The bonds carried coupon rates of 8% and 8.5% and were redeemed with proceeds from short-term debt.

During 1995, NUI issued \$70 million of Medium-Term Notes, Series A, through two separate issuances of \$50 million and \$20 million on February 16, 1995 and May 25, 1995, respectively. City Gas was allocated \$30 million of the first issuance which had an interest rate of 8.35% and matures on February 1, 2005, and \$9 million of the second issuance which had an interest rate of 7.125% and matures on August 1, 2002. The net proceeds from these Medium-Term Notes were used to repay short-term debt and the First Mortgage Bonds noted above.

4. Notes Payable to Banks

At December 31, 1995 the Company's outstanding notes payable to banks was approximately \$11.5 million with a combined weighted average interest rate of 5.9%.

5. Retirement Benefits

Pension Benefits. The Company has a non-contributory defined benefit retirement plan which covers substantially all of its employees other than its union employees who participate in a union sponsored multi-employer plan. The Company funds its plans in accordance with the requirements of the Employee Retirement Income Security Act of 1974 and makes contributions to the union sponsored plan in accordance with its contractual obligations. Benefits paid under the Company's plan are based on years of service and levels of compensation. The Company's actuarial calculation of pension expense is based on the projected unit cost method.

The components of pension expense for the Company's plan for the years ended September 30, were as follows (in thousands):

	1995	1994
Service cost	\$203	\$223
Interest cost	351	334
Return on plan assets	(429)	(5)
Net amortization	<u>(49)</u>	<u>(290)</u>
Pension expense	<u>\$ 76</u>	<u>\$262</u>

The status of the funded plan as of September 30 was as follows (in thousands):

	1995	1994
Actuarial present value of benefit obligation:		
Vested benefits	\$ 3,743	\$ 3,438
Non-vested benefits	<u>416</u>	<u>340</u>
Accumulated benefit obligation	4,159	3,778
Projected increases in compensation levels	<u>932</u>	<u>803</u>
Projected benefit obligation	5,091	4,581
Market value of plan assets	<u>5,723</u>	<u>4,860</u>
Plan assets in excess of projected benefit obligation	632	279
Unrecognized net (gain) loss and prior service cost	(197)	282
Unrecognized net transition asset	<u>(308)</u>	<u>(357)</u>
Pension prepayment (liability)	<u>\$ 127</u>	<u>\$ 204</u>

The projected benefit obligation was calculated using a discount rate of 7.5% in fiscal 1995 and 8% in fiscal 1994 and an assumed annual increase in compensation levels of 5% in both fiscal 1995 and fiscal 1994. The expected long-term rate of return on assets is 9%. The assets of the funded plan are invested primarily in publicly-traded fixed income and equity securities.

Employee Stock Ownership Plan. On March 30, 1995, the Company terminated the employee stock ownership plan ("ESOP") which was provided for certain employees of the Company. Satisfaction of ESOP indebtedness and distributions of the ESOP participants' vested account balances will be made after the Internal Revenue Service completes its review of the ESOP's termination, which has been requested by the Company.

The Company incurred ESOP contribution expense amounting to \$0.2 million in 1995 and \$0.9 million in 1994, representing contributions for loan payments and to acquire additional shares of NUI common stock. Of these amounts, approximately \$0.1 million in each year represents interest expense. As of December 31, 1995, the ESOP trust held 239,129 shares of NUI common stock, of which 182,824 shares were allocated to participating employees. Participating employees are entitled to vote the allocated shares and the ESOP trustee votes the remainder of the shares.

6. Commitments and Contingencies

Capital Spending. Construction expenditures for the fiscal year ending September 30, 1996 are estimated at \$8.7 million.

Gas Procurement Contracts. Certain of the Company's long-term contracts for the supply, storage and delivery of natural gas include fixed charges that amount to approximately \$11.7 million annually. The Company currently recovers, and expects to continue to recover, such fixed charges through its gas cost adjustment clause.

The implementation of FERC Order No. 636 required the restructuring of the Company's contracts with certain pipeline companies that together supply less than one-third of the Company's total firm gas supply. Under Order No. 636 the pipeline companies are passing through to their customers transition costs associated with mandated restructuring, such as costs resulting from buying out unmarketable gas purchase contracts. The Company has been charged approximately \$1.5 million of such costs as of December 31, 1995, which the Company has been authorized to recover through its gas cost adjustment clause. The Company currently estimates that its remaining Order No. 636 transition obligation will be approximately \$4 million, which it expects to also recover through its gas cost adjustment clause. This transition obligation is subject to possible future FERC actions based upon filings by the Company's pipeline supplies.

Other. In addition, the Company is involved in various claims and litigation incidental to its business. In the opinion of management, none of these other claims and litigation will have a material adverse effect on the Company's results of operations or its financial condition.

Name of Respondent		For the Year Ended	
CITY GAS COMPANY OF FLORIDA A DIVISION OF NUI CORPORATION		Dec. 31, 1995	
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
Line No.	Item (a)	Total (b)	Electric (c)
1	UTILITY PLANT		
2	In Service		
3	101 Plant in Service (Classified)	121,525,287	
4	101.1 Property Under Capital Leases	129,011	
5	102 Plant Purchased or Sold		
6	106 Completed Construction not Classified		
7	103 Experimental Plant Unclassified		
8	104 Leased to Others		
9	105 Held for Future Use	2,112,808	
10	114 Acquisition Adjustments	29,500,785	
11	TOTAL Utility Plant (Enter Total of lines 3 through 10)	153,267,891	
12	107 Construction Work in Progress	2,057,464	
13	Accum. Prov. for Depr., Amort., & Depl.	51,335,505	
14	Net Utility Plant (Enter total of lines 11 plus 12 less line 13)	103,989,850	
15	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION		
16	In Service:		
17	108 Depreciation	43,768,786	
18	111 Amort. and Depl. of Producing Nat. Gas Land & Land Rights	81,442	
19	111 Amort. of Underground Storage Land and Land Rights		
20	119 Amort. of Other Utility Plant		
21	TOTAL in Service (Enter Total of lines 17 through 20)	43,850,228	
22	Leased to Others		
23	108 Depreciation		
24	111 Amortization and Depletion		
25	TOTAL Leased to Others (Enter Total of lines 23 and 24)	0	
26	Held for Future Use		
27	108 Depreciation	123,883	
28	111 Amortization		
29	TOTAL Held for Future Use (Enter. Tot. of lines 27 and 28)	123,883	
30	111 Abandonment of Leases (Natural Gas)		
31	115 Amort. of Plant Acquisition Adjustment	7,361,394	
32	TOTAL Acc. Provisions (Should agree with line 14 above) (Enter Total of lines 21, 25, 29, 30, and 31)	51,335,505	

SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS
 FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued)

Gas (d)	Water (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
					3
					4
					5
					6
Same as column (b).					7
					8
					9
					10
					11
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					32
					33

Annual Status Report Analysis of Plant in Service Accounts

Company: CITY GAS COMPANY OF FLORIDA, A DIVISION OF NUI CORPORATION

For the Year Ended December 31, 1995

Page 1 of 3

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
374	Land-Distribution		771,545					(166,000)	771,545
389	Land-General Land-Other		333,111						167,111
			0						0
Amortizable General Plant Assets:									
301	Organization		113,897						113,897
302	Franchises and Consents		25,275						25,275
303	Miscellaneous Intangible Plant		38,828		3,000			(65,828)	0
399	Miscellaneous Intangible Property								0
Depreciable Assets: This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.									
375	Structures and Improvements	2.1	1,437,376	3,984				(930,128)	1,151,232
376	Mains - Plastic	2.9	23,509,624	1,792,939	979			(894,016)	24,407,568
376	Mains - Other	2.9	48,034,587	1,358,474	184,385			(1,206,133)	48,002,543
378	M & R Station Equipment - City Gate	3.6	1,957,865	127,694	34,772		69,443		2,155,002
380	Services - Plastic	3.8	12,480,395	1,625,296	119,964				14,070,919
380	Services - Other	4.5	13,090,312	26,793	58,951				12,997,141
381	Meters	4.4	5,711,694	478,102	30,244				6,130,835
382	Meter Installations	3.0	2,409,523	129,956					2,509,235
383	House Regulators	3.7	1,848,141	135,452					1,983,593
384	House Regulator Installations	3.4	967,892	75,606	15,121				1,028,377
385	Insudrial M & R Station Equipment	3.9	1,471,201	97,793	22,088				1,546,906
386.5	Leased Water Heaters	8.0	8,873,393	640,201	298,195			(9,215,399)	0
386.6	Leased Dryers	8.2	11,637,576	580,072	249,867			(11,967,761)	0
386.7	Leased Ranges	8.8	2,198,094	166,095	74,604			(2,289,585)	0
387	Other Equipment	4.1	157,671	639					158,310
390	Structures and Improvements	1.9	1,589,296	277,326	600		(69,443)	(1,015,047)	781,522
391.1	Office Furniture	5.5	585,263	54,007				(179,483)	459,787
391.2	Office Equipamnt	8.3	447,396	1,906				(23,250)	426,052
391.3	Computers	15.5	578,221	101,661				(74,000)	605,882
392	Transportation Equipment	4.5	778,593	27,029	58,311				747,301
393	Stores Equipment	4.7	30,522	0					30,522
394	Tools, Shop and Garage Equipment	6.3	759,726	23,341					783,067
395	Laboratory Equipment	4.6	82,940	0					82,940
397	Communication Equipment	6.8	318,248	45,842	2,000			(4,500)	357,590
398	Miscellaneous Equipment	6.4	23,255	10,949				(9,069)	31,135

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

Company: CITY GAS COMPANY OF FLORIDA, A DIVISION OF NUI CORPORATION
For the Year Ended December 31, 1995

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
(Continued)									

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

Company: CITY GAS COMPANY OF FLORIDA, A DIVISION OF NUJ CORPORATION
For the Year Ended December 31, 1995

Page 3 of 3

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
	(Continued)								
	Capital Recovery Schedules:								
	Total Account 101*		142,261,430	7,781,157	1,153,101	0	0	(27,364,199)	121,525,287
	Amortizable Assets:								
101.1	Property Under Capital Leases		129,011	0					129,011
105	Held for Future Use		0	12,559				2,100,149	2,112,809
114	Acquisition Adjustment		29,465,985	34,800					29,500,785
	Total Utility Plant		171,856,426	7,828,616	1,153,101	0	0	(25,264,050)	153,267,881

Note: * The total beginning and ending balances must agree to acct. 101, Plant in Service, Line 3, Page 20.

Annual Status Report
Analysis of Entries in Accumulated Depreciation & Amortization
Company: CITY GAS COMPANY OF FLORIDA, A DIVISION OF NUI CORPORATION
For the Year Ended December 31, 95

Acct. Account No. Description	Beginning Balance*	Accruals	Other	Retirements	Gross Salvage	Cost of Removals	Adjustments	Transfers	Ending Balance*
Amortizable General Plant Assets:									
302 Franchise (Amort)	70,126	2,244							72,370
303 Misc. Intangible Plant	6,064	1,006							9,072
Total Amortization	76,190	3,252							81,442
<p>This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPBC.</p>									
375 Structures and Improvements	412,584	28,713							389,491
376 Mains - Plastic	2,702,417	660,602		678		8,555			3,413,305
376 Mains - Other	20,348,505	1,354,156	(14,837)	184,385	324	49,895			21,463,868
379 M & R Station Equipment - City Gas	300,530	74,874							425,104
380 Services - Plastic	1,990,032	507,964		34,772		33,040			2,380,774
380 Services - Other	7,906,154	585,869		119,894	342	1,542			8,370,879
381 Meters	2,280,321	257,349		55,851	2,133	4,196			2,476,656
382 Meter Installations	681,899	73,992		30,243		6,710			1,018,928
383 House Regulators	11,745	70,836				1,292			811,289
384 House Regulator Installations	310,361	34,017		15,122		2,655			331,911
385 Insulimal M & R Station Equipment	332,517	56,109		22,068	2,400	(1,500)			372,544
385.5 Leased Water Heaters	3,188,360	546,741		298,195	33,384	42,409			(1)
386.6 Leased Dryers	4,105,365	731,185		249,887	22,834	21,248			0
386.7 Leased Flanges	115,038	150,383		74,804	17,783	2,371			0
387 Other Equipment	120,301	6,474		600					126,775
390 Structures and Improvements	491,854	26,829				375			169,876
391.1 Office Furniture	169,598	30,910							145,812
391.2 Office Equipment	295,967	36,668							301,047
391.3 Computers	250,746	109,332							321,919
392 Transportation Equipment	505,000	31,404		58,311	6,968	(1,607)			536,666
393 Stores Equipment	11,372	1,435							12,807
394 Tools, Shop and Garage Equipment	400,736	48,361							449,067
395 Laboratory Equipment	45,833	3,604							49,437
397 Communication Equipment	143,502	22,268		2,000	2,534	1,003			165,162
398 Miscellaneous Equipment	12,944	2,026		3,000		9,000			13,409
Prospective Deficit	(95,208)	65,208							0

Annual Status Report Analysis of Entries in Accumulated Depreciation & Amortization

Company: CITY GAS COMPANY OF FLORIDA, A DIVISION OF NUI CORPORATION
 For the Year Ended December 31, 95

Acct. No. & Description (Continued)	Beginning Balance*	Accruals	Other	Refinements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*

Annual Status Report
Analysis of Entries in Accumulated Depreciation & Amortization

Company: CITY GAS COMPANY OF FLORIDA
 For the Year Ended December 31, 95

Acct. Account No. Description (Continue d)	Beginning Balance*	Accruals	Other	Refinements	Gross Balance	Cost of Removal	Adjustments	Transfers	Ending Balance*
Capital Recovery Schedules: This schedule should identify each approved capital recovery schedule.									
Subtotal	48,189,143	5,329,287	(14,837)	1,153,101	90,500	183,766	0	8,708,439	43,768,796
List any other items necessary to reconcile the total depreciation and amortization accrual amount to Acct. 403, Depreciation Expense, shown on page 12.									
Subtotal									
Grand Total	48,189,143	5,329,287	(14,837)	1,153,101	90,500	183,766	0	8,708,439	43,768,796

Note: * The grand total of beginning and ending balances must agree to Line 17, Page 20.

Name of Respondent CITY GAS COMPANY OF FLORIDA A DIVISION OF NUI CORPORATION	For the Year Ended Dec. 31, 1995
CONSTRUCTION WORK IN PROGRESS-GAS (Account 107)	

1. Report below descriptions and balances at end of year of projects in process of construction (107).
 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts).

3. Minor projects (less than \$500,000) may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress-Gas (Account 107) (b)	Estimated Additional Cost of Project (c)
1	Incomplete Distribution System in Dade County	828,651	165,730
2	Incomplete Distribution System in St. Lucie County	710,125	142,025
3	Incomplete Distribution System in Brevard County	518,688	103,738
4			
5			
6			
7			
9			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
34			
35			
36			
37			
38			
39			
40			
	TOTAL	2,057,464	411,493

Name of Respondent CITY GAS COMPANY OF FLORIDA A DIVISION OF NUI CORPORATION	For the Year Ended Dec. 31, 1995
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CONSTRUCTION OVERHEADS-GAS

1. List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.
2. On page 30 furnish information concerning construction overheads.
3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather should explain on page 30 the accounting procedures employed
- and the amounts of engineering, supervision, and administrative costs, etc. which are directly charged to construction.
4. Enter on this page engineering, supervision, administrative,, and allowance for funds used during construction, etc. which are first assigned to a blanket work order and then prorated to construction jobs.

Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)	Total Cost of Construction to Which Overheads Were Charged (Exclusive of Overhead Charges) (c)
1			
2			
3			
4			
5			
6			
7	None		
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
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21			
22			
23			
24			
25			
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27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38	TOTAL		

Name of Respondent

CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION

For the Year Ended

Dec. 31, 1995

GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.

Administrative costs are not charged to construction.

Name of Respondent		For the Year Ended			
CITY GAS COMPANY OF FLORIDA		Dec. 31, 1995			
A DIVISION OF NUI CORPORATION		ACCUMULATED PROVISION FOR DEPRECIATION OF GAS UTILITY PLANT (Account 108)			
1. Explain in a footnote any important adjustments during year.		the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.			
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c) and that reported for gas plant in service, pages 22 - 27, column (d), excluding retirements of non-depreciable property.		4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.			
3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If					
Section A. Balances and Changes During Year					
Line No.	Item (a)	Total (c+d+e) (b)	Gas Plant in Service (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
1	Balance Beginning of Year	48,189,143	48,189,143		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	5,529,287	5,529,287		
4	(413) Exp. of Gas Plant. Leas. to Others				
5	Transportation Expenses - Clearing				
6	Other Clearing Accounts				
7	Other Accounts (Specify): 421	85,932		85,932	
8	Capital Lease 401	23,114	23,114		
9	TOTAL Deprec. Prov. for Year (Total of lines 3 through 8)	5,638,333	5,552,401	85,932	
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	1,153,101	1,153,101		
12	Cost of Removal	163,768	163,768		
13	Salvage (Credit)	90,500	90,500		
14	TOTAL Net Charges. for Plant Ret. (Enter Total of lines 11 through 13)	1,226,369	1,226,369		
15	Other Debit or Credit Items (Describe) TNF to Non-Utility	(8,263,965)	(8,263,965)		
16	TNF to NUI South	(444,473)	(444,473)		
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	43,892,669	43,806,737	85,932	

Name of Respondent CITY GAS COMPANY OF FLORIDA A DIVISION OF NUI CORPORATION				For the Year Ended Dec. 31, 1995		
PREPAYMENTS (Account 165)						
Report below the particulars (details) on each prepayment.						
Line No.	Nature of Prepayment (a)					Balance at End of Year (In Dollars) (b)
1	Prepaid Insurance					501,854
2	Prepaid Rents					
3	Prepaid Taxes (page 41)					
4	Prepaid Interest					
5	Gas Prepayments					
6	Miscellaneous Prepayments: Pensions					157,986
7	TOTAL					659,840
EXTRAORDINARY PROPERTY LOSSES (Account 182.1)						
Line No.	Description of Extraordinary Loss [Include in the description the date of loss, the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr, to mo, yr).] (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	None					
2						
3						
4						
5						
6						
7						
8						
9	TOTAL					
UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)						
Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission authorization to use Account 182.2 and period of amortization (mo, yr, to mo, yr).] (a)	Total Amount of Charges (b)	Costs Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
10	None					
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21	TOTAL					

OTHER REGULATORY ASSETS (Account 182.3)

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

2. For regulatory assets being amortized, show period of amortization in column (a).

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

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance Beginning of Year (b)	Debits (c)	Credits		Balance End of Year (f)
				Account Charged (d)	Amounts (e)	
1						
2						
3						
4	None					
5						
6						
7						
8						
9						
10						
11						
12						
13						
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35						
36						
37						
38						
39						
40						
41						
42						
43	TOTAL					

MISCELLANEOUS DEFERRED DEBITS (Account 186)

- | | |
|--|---|
| <p>1. Report below the particulars (details) called for concerning miscellaneous deferred debits.</p> <p>2. For any deferred debit being amortized, show period of amortization in column (a).</p> | <p>3. Minor items (amounts less than \$25,000) may be grouped by classes.</p> |
|--|---|

Line No.	Description of Miscellaneous Deferred Debit (a)	Balance at Beginning of Year (b)	Debits (c)	Account Charged (d)	Amount (e)	Balance End of Year (f)
1	Piping allowances (1)	\$3,255,997	\$447,248	401.0	\$512,244	\$3,191,001
2	Conversion costs (1)	227,436	(2,668)	407.2	35,631	\$189,137
3	Energy conservation	981,241	1,465,539	909.0	2,544,672	(\$97,892)
4	Hurricane costs (2)	313,320	0	407.1	179,041	\$134,279
5	Other	6,457	106,868	various	106,868	\$6,457
6	FERC Order 636 Costs	0	4,000,000	804.0	0	\$4,000,000
7	Deferred Int. Rev. Bonds	0	1,066,188	427.0	0	\$1,066,188
8						
9						
10						
11	(1) Amortized over 10 years.					
12	(2) Amortized over 5 years.					
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46						
47	Misc. Work in Progress	46,269				\$45,113
48	Deferred Regulatory Comm. Expenses					
49	(See Pages 61 - 62)	566,828	33,997	401.0	202,187	\$398,638
50	TOTAL	\$5,397,548				\$8,932,921

Name of Respondent

CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUJ CORPORATION

ACCUMULATED DEFERRED INCOME TAXES (Account 190)

1. Report the information called for below concerning the respondent's 3. If more space is needed, use separate pages as required.
accounting for deferred income taxes.
2. At Other (Specify), include deferrals relating to other income and deductions. 4. In the space provided below, identify by amount and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed under Other.

For the Year Ended
Dec. 31, 1995

Line No.	Account Subdivisions	Balance at Beginning of Year (b)	CHANGES DURING YEAR			ADJUSTMENTS			Balance at End of Year (k)
			Amounts Debited to Acct. 410.1 (c)	Amounts Credited to Acct. 411.1 (d)	Amounts Debited to Acct. 410.2 (e)	Amounts Credited to Acct. 411.2 (f)	DEBITS Amount (g)	CREDITS Amount (h)	
1	(a) ELECTRIC								
2									
3									
4									
5	TOTAL Electric (Lines 2 - 4)								
6	GAS								
7	Investment tax credits	\$979,882						254 77,184	902,698
8	Leased appliances	24,447						254 15,432	9,015
9	Distribution plant	534,806						254 36,672	498,134
10	General plant	7,804						254 7,932	(38)
11									
12									
13									
14									
15									
16									
17									
18									
19	Other								
20	TOTAL Gas (Lines 7 - 19)	\$1,547,029	\$0	\$0	\$0	\$0	\$0	\$137,220	\$1,409,809
21	Other (Specify)								
22	TOTAL (Account 190) (Enter Total of lines 5, 20 & 21)	\$1,547,029	\$0	\$0	\$0	\$0	\$0	\$137,220	\$1,409,809

NOTES

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

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

2. Furnish particulars (details) showing fully the accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gains or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.

3. Included in the identification of each class and series of security, as appropriate, the interest or dividend rate,

nominal date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Give also the issuance or redemption price and name of the principal underwriting firm through which the security transactions were consummated.

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

5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as particulars (details) of the transactions whereby the respondent undertook to pay obligations of another company if any unamortized discount, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refunded securities clearly earmarked.

On February 16, 1995, the Company issued \$30 million aggregate principal amount of Medium-Term Notes, Series A, with stated maturity date of February 1, 2005 and an interest rate of 8.35%. On May 25, 1995, the Company issued an additional \$9 million of Medium-Term Notes, Series A, with a stated maturity date of August 1, 2002 and an interest rate of 7.125%. The net proceeds from these Medium-Term Notes were used to pay short-term debt. On July 17, 1995, the Company completed an early redemption of its remaining \$8.7 million of First Mortgage Bonds. The bonds carried coupon rates of 8% and 8.5% and were redeemed with proceeds from short-term debt.

Name of Respondent				For the Year Ended			
CITY GAS COMPANY OF FLORIDA A DIVISION OF NUI CORPORATION				Dec. 31, 1995			
LONG-TERM DEBT (Accounts 221, 222, 223, and 224)							
<p>Report by balance sheet Account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form Filing, a specific reference to the report form (i.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.</p> <p>2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.</p> <p>3. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.</p> <p>4. For receiver's certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.</p> <p>5. In a supplemental statement, give explanatory particulars (details) for Accounts 223 and 224 of net changes</p>				<p>during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.</p> <p>6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.</p> <p>7. If the respondent has any long-term securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.</p> <p>8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest in column (f). Explain in a footnote any difference between the total of column (f) and the total of Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.</p> <p>9. Give particulars (details) concerning any long-term debt authorized by a regulatory Commission but not yet issued.</p>			
No.	Class and Series of Obligation and Name of Stock Exchange (a)	Nominal Date of Issue (b)	Date of Maturity (c)	INTEREST FOR YEAR			Total Amount Outstanding (g)
				Original Amount Issued (d)	Rate (in %) (e)	Amount (f)	
1	Bonds (221):						
2	First Mortgage Bonds-6th Series	4/1/72		5,000,000	8.000	112,605	0
3	First Mortgage Bonds-9th Series	7/2/72		10,000,000	8.500	381,790	0
4	Brevard Industrial Revenue Bond	7/15/94	10/1/24	20,000,000	6.400	1,282,630	6,627,714
5							
6	Other Long Term Debt (224):						
7	Medium Term Notes - Series A	2/16/95	2/1/05	30,000,000	8.350	2,192,160	30,000,000
8	Medium Term Notes - Series A	5/25/95	8/1/02	9,000,000	7.125	375,380	9,000,000
9	ESOP Indebtedness	6/1/87	5/1/02				1,044,412
10	Interest on Brevard Industrial					(847,050)	
11	Revenue Bond Proceeds Held						
12	by Trustee						
13							
14							
15	On February 16, 1995, the Company issued \$30 million aggregate principal amount of Medium-Term Notes, Series A, with stated maturity date of February 1, 2005 and an interest rate of 8.35%. On May 25, 1995, the Company issued an additional \$9 million of Medium-Term Notes, Series A, with a stated maturity date of August 1, 2002 and an interest rate of 7.125%. The net proceeds from these Medium-Term Notes were used to repay short-term debt. On July 17, 1995, the Company completed an early redemption of its remaining \$8.7 million of First Mortgage Bonds. The bonds carried coupon rates of 8% and 8.5% and were redeemed with proceeds from short-term debt.						
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27	TOTAL			74,000,000		3,497,515	46,672,126

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

1. Report under separate subheadings for Unamortized Debt Expense, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term Debt, particulars (details) of expense, premium or discount applicable to each class and series of long-term debt.
 2. Show premium amounts by enclosing the figures in parentheses.
 3. In column (b) show the principal amount of bonds or other long-term debt originally issued.
 4. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.

5. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.
 6. Identify separately indisposed amounts applicable to issues which were redeemed in prior years.
 7. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt -- Credit.

Line No.	Designation of Long-Term Debt (a)	Principal Amount of Debt Issued (b)	Total Expense Premium or Discount (c)	Amortization Period		Balance at Beginning of Year (f)	Debits (Credits) During Year (g)	Balance at End of Year (h)
				Date From (d)	Date To (e)			
1	Unamortized Debt and Expense (181 and 226):							
2	First Mortgage Bonds:							
3	6th	5,000,000	85,745	1972	1997	7,895	(7,895)	0
4	9th	10,000,000	210,941	1972	2002	102,608	(102,608)	0
5	Brevard Industrial Revenue Bond	20,000,000	678,823	1994	2024	536,867	71,420	608,287
6	Medium Term Notes	39,000,000	418,931	1995	2005	0	418,931	418,931
7								
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12								
13	Additional debt expense was incurred on the Brevard Industrial Revenue Bond and the new issuance on Medium-Term Notes. See page 37 for further details.							
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45								
46	Total	74,000,000	1,390,440			647,170	378,048	1,025,218

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

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

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

3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General Instruction 17 of the Uniform Systems of Accounts.

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

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

Line No.	Designation of Long-Term Debt (a)	Date Reacquired (b)	Principal of Debt Reacquired (c)	Net Gain or Net Loss (d)	Balance at Beginning of Year (e)	Balance at End of Year (f)
1	FIRST MORTGAGE BONDS	7-17-95	8,700,000	260,488	0	320,364
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Name of Respondent

CITY GAS OF FLORIDA
A DIVISION OF NUI CORPORATION

For the Year Ended

Dec. 31, 1995

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

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

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

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 14)	See 40-A
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5		
6		
7	Deductions Recorded on Books Not Deducted for Return	
8		
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12		
13	Income Recorded on Books Not Included in Return	
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21	Deductions on Return Not Charged Against Book Income	
22		
23		
24		
25		
26		
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29		
30	Federal Tax Net Income	
31	Show Computation of Tax:	
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37		

Name of Respondent	For the Year Ended	
CITY GAS OF FLORIDA	Dec, 31, 1995	
A DIVISION OF NUI CORPORATION		
RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES		
Net Loss for the Year Ended December 31, 1995 (Page 14)		(527,734)
Add Net Loss for the Quarter Ended December 31, 1995		124,775
Less Net Loss for the Quarter Ended December 31, 1994		<u>(1,428,863)</u>
Net Loss for the Year Ended September 30, 1995		<u>(1,831,822)</u>
<u>Adjustments For Federal Income Tax Purposes</u>		
Income on Return Not on Books:	--	
Expenses Booked Not Recorded on Return:		
Current Federal Income Taxes	(2,484,850)	
Deferred Federal Income Taxes	1,329,182	
Amortization of Deferred ITC	(127,935)	
Deferred State Income Tax	19,260	
Plant Acquisition Adjustment Amortization	988,272	
Bad Debt Analysis	146,620	
Non-Recurring Charges (Compensation)	532,771	
Rate Case	199,787	
Storm Damage	<u>671,400</u>	1,274,507
Deductions on Return Not Charged Against Book Income:		
Excess of Allowable Depreciation Over That Charged to Depreciation and Other Book Expenses	(3,850,000)	
ESOP Dividend Deduction	(51,029)	
Insurance Reserves	(206,819)	
636 Costs	(4,000,000)	
First Mortgage Retirement Costs	<u>(341,226)</u>	<u>(8,449,074)</u>
Total Net Adjustments for Federal Income Tax Purposes		<u>(7,174,567)</u>
Federal Taxable Net Loss		<u>(9,006,389)</u>
Show Computation of Tax: (Note 1)		
Federal Taxable Net Loss		(9,006,389)
Effective Rate		34%
Federal Income Tax		(3,062,172)
AMT Resulting From FY94 Loss Carryback		652,241
Accrual to Return Adjustments		<u>(74,919)</u>
Current Federal Income Taxes as of September 30, 1995		<u>(2,484,850)</u>
<p>Note 1: City Gas of Florida is included in the consolidated tax return of NUI Corporation which also includes its operating divisions which do business as Elizabethtown Gas Company, North Carolina Gas Service, Elkton Gas Service, Valley Cities Gas Service and Waverly Gas Service and its subsidiaries, Utility Billing Services, Inc., Natural Gas Services, Inc, and Essel Corporation.</p>		

Name of Respondent
CITY OF GAS OF FLORIDA
A DIVISION OF NGL CORPORATION

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

	Name of Taxing Authority	Federal Income	State Income	Real Property	Tangible Personal Property	Intangible Personal Property	FICA, SUTA, FUTA	Gross Receipts	Regulatory Assessment Fees	Environ-mental, Exclse	Other	Total
1	TAXES (ACCRUED)/PREPAID BEG. OF YEAR	679,600	352,218	0			(13,051)	(109)	(89,948)		(186,182)	742,528
2	Taxes Charged During Year	2,039,329	(270,143)	(1,048,240)			(472,082)	(1,264)	(219,586)		(78,033)	(50,019)
3												
4												
5												
6												
7												
8												
9												
10												
11												
12	TOTAL TAXES CHARGED DURING YEAR (Lines 3-11)	2,039,329	(270,143)	(1,048,240)	0	0	(472,082)	(1,264)	(219,586)	0	(78,033)	(50,019)
13	Taxes Paid During Year		48,000	1,215,845			503,648	2,397	208,886		48,012	2,026,788
14												
15												
16												
17												
18												
19												
20												
21												
22												
23	TOTAL TAXES PAID DURING YEAR (Lines 14-22)	0	48,000	1,215,845	0	0	503,648	2,397	208,886	0	48,012	2,026,788
24	Adjustments (list)		(123,000)									(123,000)
25												
26												
27	TOTAL ADJUSTMENTS (Lines 24-26)	0	(123,000)	0	0	0	0	0	0	0	0	(123,000)
28	TAXES (ACCRUED)/PREPAID END OF YEAR (Lines 1+12-23+/-27)	2,718,929	7,075	167,605	0	0	18,515	1,024	(100,648)	0	(216,203)	2,596,297

DISTRIBUTION OF TAXES CHARGED

	Federal Income	State Income	Real Property	Tangible Personal Property	Intangible Personal Property	FICA, SUTA, FUTA	Gross Receipts	Regulatory Assessment Fees	Environ-mental, Exclse	Other	Total	
29												
30	Electric (Account 408.1, 409.1)											
31	Gas (Account 408.1, 409.1)	(1,702,689)	358,626	1,048,240	0	0	472,082	1,264	219,586	0	78,033	475,142
32	Other Utility Departments (408.1, 409.1)											
33	Other Income and Deductions (408.2, 409.2)	(336,640)	(88,483)	0	0	0	0	0	0	0	0	(425,123)
34	Extraordinary Items (Account 409.3)											
35	Other Utility Operating Income (408.1, 409.1)											
36	Adjust. to Retained Earnings (Account 439)											
37	CWP (Account 207)											
38	Other (list)											
39												
40												
41												
42	TOTAL (Should equal Lines 12+/-Line 27, if applicable)	(2,039,329)	270,143	1,048,240	0	0	472,082	1,264	219,586	0	78,033	50,019

Name of Respondent
 CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUJ CORPORATION

For the Year Ended
 Dec. 31, 1995

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Report below the information applicable to Account 255. correction adjustment to the account balance shown in col-
 Where appropriate, segregate the balances and transactions umn (g). Include in column (f) the average period over which
 by utility and nonutility operations. Explain by footnote any the tax credits are amortized.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)	Balance at End Year (h)	Average Period of Allocation to Income (i)
			Acct. No. (c)	Amount (d)	Acct. No. (e)	Amount (f)			
1	Gas Utility								
2	3%	36,009			411	12,168		23,841	
3	4%	122,288			420	10,728		111,560	
4	7%							-	
5	10%	1,458,027			420	103,779		1,354,248	
6	8%	26,867			420	1,260		25,607	
7									
8	TOTAL	1,643,191				127,935		1,515,256	
9	Other List separately and show 3%, 4%, 7%, 10% and TOTAL								

Notes

1. Use this space to explain any adjustments made in this period.
2. Use this space to list by year generated and by amount any ITCs that have not been utilized and have not expired by the end of the period.

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MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

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

Line No.	Item (a)	Balance at End of Year (b)
1	ESOP Contributions	125,773
2	Water Heater Agreements	95,560
3	FASB #87 Adjustment - Pension (asset)	86,481
4	Pension Trust Contributions	72,499
5	Health Premiums	50,000
6	Other (under \$50,000)	71,626
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17		
18	TOTAL	501,939

OTHER DEFERRED CREDITS (Account 253)

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

Line No.	Description of Other Deferred Credit (a)	Balance Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Def. Rev. Contract Interruptible	(199,963)	400	199,041		(922)
2	Deferred Regulatory Liability	0	186	4,000,000		4,000,000
3	PGA Overrecoveries	11,881	400		11,881	0
4	Other	986	400		1,371	(385)
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6						
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21	TOTAL	(187,096)		4,199,041	13,252	3,998,693

Name of Respondent
 CITY GAS OF FLORIDA
 A DIVISION OF NLJ CORPORATION

For the Year Ended
 Dec. 31, 1985

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

Line No.	Description	Balance at Beginning of Year	Changes During Year			Adjustments			Balance at End of Year
			Amounts Debited to Account 410.1	Amounts Credited to Account 411.1	Amounts Debited to Account 410.2	Amounts Credited to Account 411.2	Debits Account No.	Credits Account No.	
1	ACCOUNT 281 - ACCELERATED AMORTIZATION PROPERTY								
3	Electric								
4	Gas								
5	Other								
6									
7	TOTAL ACCOUNT 281 (Lines 3 thru 6)								
9	ACCOUNT 282 - OTHER PROPERTY								
10	Electric								
11	Gas	19,821,033	1,257,415				254	1,059,860	211,049
12	Other								
13									
14	TOTAL ACCOUNT 282 (Lines 10 thru 13)	19,821,033	1,257,415	0	0	0	254	1,059,860	211,049
16	ACCOUNT 283 - OTHER								
17	Electric								
18	Gas	146,732	443,291		(181,409)				408,615
19	Other								
20									
21	TOTAL ACCOUNT 283 - OTHER (Lines 17 thru 20)	146,732	443,291	0	(181,409)	0	0	0	408,615
22	ELECTRIC								
24	Federal Income Tax								
25	State Income Tax								
26									
27	TOTAL ELECTRIC (Lines 24 thru 26)								
28	GAS								
29									
30	Federal Income Tax	17,365,550	1,493,364			0		1,059,860	17,799,074
31	State Income Tax	2,602,215	25,914						2,839,178
32									
33	TOTAL GAS (Lines 30 thru 32)	19,967,765	1,519,298	0	0	0		1,059,860	211,049
34	OTHER								
35									
36	Federal Income Tax								
37	State Income Tax								
38									
39	TOTAL OTHER (Lines 36 thru 38)	0							
40									
41	TOTAL (Total of lines 7, 14, 21 and Lines 27, 33, 39)	19,967,765	1,700,706	0	(181,409)	0		1,059,860	211,049
42	NOTES								

OTHER REGULATORY LIABILITIES (Account 254)

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

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance Beginning of Year (b)	Debits		Credits (d)	Balance End of Year (e)
			Contra Account (b)	Amount (c)		
1	SFAS #109 Liability	\$1,547,029	109	\$137,220	\$848,811	\$2,258,620
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41	TOTAL	1,547,029		137,220	848,811	2,258,620

GAS OPERATING REVENUES (Account 400)

1. Report below natural gas operating revenues for each prescribed account in total.
2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
3. Report number of customers, columns (f) and (g), on the basis of meters, except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.
4. Report quantities of natural gas sold in therms (14.73 psia at 60 F).
5. Report gas service revenues and therms sold by rate schedule.

Line No.	Title of Account (a)	OPERATING REVENUES	
		Amount for Year (b)	Amount for Previous Year (c)
1	GAS SERVICE REVENUES		
2	FIRM SALES SERVICE		
3	480 - Residential Sales	20,840,931	18,776,644
4	481 - Commercial Sales	21,132,743	20,853,389
5	481		
6	481		
7	481		
8	481		
9	INTERRUPTIBLE SALES SERVICE		
10	481 - Industrial Sales - Preferred	2,813,579	4,412,246
11	481 - Industrial Sales - Large Volume	2,976,506	2,793,059
12	FIRM TRANSPORTATION SERVICE		
13	489 - Commercial	184,511	
14	489		
15	489		
16	INTERRUPTIBLE TRANSPORTATION SERVICE		
17	489 - Industrial	1,814,914	1,255,986
18	489		
19	482 Other Sales to Public Authorities		
20	484 Flex Rate - Refund		
21	TOTAL Sales to Ultimate Consumers	49,763,184	48,091,324
22	483 Sales for Resale		
23	Off-System Sales		
24	TOTAL Nat. Gas Service Revenues	49,763,184	48,091,324
25	TOTAL Gas Service Revenues	49,763,184	48,091,324
26	OTHER OPERATING REVENUES		
27	485 Intracompany Transfers		
28	487 Forfeited Discounts		
29	488 Misc. Service Revenues	442,756	414,979
30	489 Rev. from Trans. of Gas of Others (not included		
31	in above rate schedules)		
32	493 Rent from Gas Property -Leased Appliances	3,861,044	2,497,018
33	494 Interdepartmental Rents		
34	495 Other Gas Revenues		
35	Initial Connection		
36	Reconnect for Cause		
37	Collection in lieu of disconnect		
38	Returned Check		
39	Other		
40	495.1 Overrecoveries Purchased Gas		
41	TOTAL Other Operating Revenues	4,303,800	2,911,997
42	TOTAL Gas Operating Revenues	54,066,984	51,003,321
43	(Less) 496 Provision for Rate Refunds		
44	TOTAL Gas Operating Revenues Net of Provision for Refunds	54,066,984	51,003,321
45	Sales for Resale		
46	Other Sales to Public Authority		
47	Interdepartmental Sales		
48	TOTAL	54,066,984	51,003,321

Name of Respondent
 CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI CORPORATION

For the Year Ended
 Dec. 31, 1995

GAS OPERATING REVENUES (ACCOUNT 400) (Continued)

6. If increases or decreases from previous year (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.

7. See page 9, Important Changes During Year, for important new territory added and important rate increases or decreases.

THERMS OF NATURAL GAS SOLD		AVG. NO. OF NAT. GAS CUSTOMERS PER MO.		Line No.
Quantity for Year (d)	Quantity for Previous Year (e)	Number for Year	Number for Previous Year (g)	
				1
				2
21,458,452	19,900,540	91,179	88,225	3
44,496,018	45,606,374	4,600	4,568	4
				5
				6
				7
				8
				9
7,148,131	11,529,996	17	25	10
7,714,573	7,834,999	3	3	11
				12
1,005,101		6		13
				14
				15
				16
14,662,973	10,024,578	19	13	17
				18
				19
				20
96,485,248	94,896,487	95,818	92,834	21
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96,485,248	94,896,487			48

NOTES

All sales are within the State of Florida.

Name of Respondent		For the Year Ended	
CITY GAS COMPANY OF FLORIDA / A DIVISION OF NUI CORPORATION		Dec. 31, 1995	
RESIDENTIAL AND COMMERCIAL SPACE HEATING CUSTOMERS			
A residential space heating customer is a customer whose major fuel for heating is gas.			
Line No.	Item (a)	Residential (b)	Commercial (c)
1	Average Number of Space Heating Customers for the Year (Estimate if not known. Designate with an asterisk if estimated.)		
2	For Space Heating Only, Estimated Average Therms (14.73 psia at 60 degrees F) Per Customer for the Year	This information is not available.	
3	Number of Space Heating Customers Added During the Year		
4	Number of Unfilled Application for Space Heating at End of Year		
INTERRUPTIBLE, OFF PEAK, AND FIRM SALES TO DISTRIBUTION SYSTEM INDUSTRIAL CUSTOMERS			
1. Report below the average number of interruptible, off peak, and firm industrial customers on local distribution systems of the respondent, and the Therms of gas sales to these customers for the year.		by law, ordinance, directive, or other requirement of government authority. State in a footnote the basis on which interruptible customers are reported.	
2. Interruptible customers are those to whom service may be interrupted under terms of the customer's gas contract, or to whom service is required to be interrupted, regardless of the contractual arrangements in emergency periods,		3. Off peak sales are seasonal and other sales which do not occur during wintertime demands.	
		4. Report pressure base of gas volumes at 14.73 psia at 60 degrees F.	
Line No.	Item (a)	Number/Amount (b)	
1	Interruptible Customers		
2	Average Number of Customers for the Year	39	
3	Therms of Gas Sales for the Year	29,525,677	
4	Off Peak Customers		
5	Average Number of Customers for the Year		
6	Therms of Gas Sales for the Year		
7	Firm Customers (Commercial and Industrial)		
8	Average Number of Customers for the Year	4,606	
9	Therms of Gas Sales for the Year	45,501,119	
10	TOTAL Industrial Customers		
11	Average Number of Customers for the Year	4,645	
12	Therms of Gas Sales for the Year	75,026,796	
Note: Line 12 includes 14,662,973 therms transported for others.			

Name of Respondent		For the Year Ended	
CITY GAS COMPANY OF FLORIDA A DIVISION OF NUI CORPORATION		Dec. 31, 1995	
GAS OPERATION AND MAINTENANCE EXPENSES			
If the amount for previous year is not derived from previously reported figures, explain in footnotes.			
Line No.	Account	Amount for Current Year	Amount for Previous Year
1	1. PRODUCTION EXPENSES		
2	A. Manufactured Gas Production		
3	B. TOTAL Natural Gas Prod. and Gathering (Enter Total of Accts. 750 -- 769)		
4	C. TOTAL Products Extraction (Enter Total of Accounts 770 through 791)		
5	D. TOTAL Exploration and Development (Enter Total of Accts. 795 through 798)		
6	E. Other Gas Supply Expenses		
7	Operation		
8	800 Natural Gas Well Head Purchases		
9	800.1 Natural Gas Well Head Purchases, Intracompany Transfers		
10	801 Natural Gas Field Line Purchases / Transportation for Others		741,651
11	802 Natural Gas Gasoline Plant Outlet Purchases		
12	803 Natural Gas Transmission Line Purchases		
13	804 Natural Gas City Gate Purchases	22,711,337	22,306,165
14	804.1 Liquefied Natural Gas Purchases		
15	805 Other Gas Purchases		
16	(Less) 805.1 Purchased Gas Cost Adjustments		
17	TOTAL Purchased Gas (Enter Total of Lines 8 to 16)	22,711,337	23,047,816
18	806 Exchange Gas		
19	Purchased Gas Expenses		
20	807.1 Well Expenses--Purchased Gas		
21	807.2 Operation of Purchased Gas Measuring Stations		
22	807.3 Maintenance of Purchased Gas Measuring Stations		
23	807.4 Purchased Gas Calculations Expenses		
24	807.5 Other Purchased Gas Expenses		
25	TOTAL Purchased Gas Expenses (Enter Total of lines 20 through 24)	-	-
26	808.1 Gas Withdrawn from Storage--Debit		
27	(Less) 808.2 Gas Delivered to Storage--Credit		
28	809.1 Withdrawals of Liquefied Natural Gas for Processing--Debit		
29	(Less) 809.2 Deliveries of Natural Gas for Processing--Credit		
30	Gas Used in Utility Operations--Credit		
31	810 Gas Used for Compressor Station Fuel--Credit		
32	811 Gas Used for Products Extraction--Credit		
33	812 Gas Used for Other Utility Operations--Credit	(55,217)	(56,932)
34	TOTAL Gas Used in Utility Operations--Credit (Lines 31 through 33)	(55,217)	(56,932)
35	813 Other Gas Supply Expenses		
36	TOTAL Other Gas Supp. Exp. (Total of Lines 17,18,25,26 through 29,34,35)	22,656,120	22,990,884
37	TOTAL Production Expenses (Enter Total of Lines 2,3,4,5 and 36)	22,656,120	22,990,884
38	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES		
39	A. TOTAL Underground Storage Expenses (Total of Accounts 814 through 837)		
40	B. TOTAL Other Storage Expenses (Enter Total of Accounts 840 through 843.9)		
41	C. TOTAL Liquefied Nat Gas Terminaling & Processing Expenses (Enter Total of Accounts 844.1 through 847.8)		
42	TOTAL Natural Gas Storage (Enter Total of lines 39, 40, and 41)		
43	3. TRANSMISSION EXPENSES		
44	TOTAL Transmission Expenses (Enter Total of Accounts 850 through 867)		
45			
46			

GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account	Amount for Current Year	Amount for Previous Year
47	4. DISTRIBUTION EXPENSES		
48	Operation		
49	870 Operation Supervision and Engineering	97,797	69,359
50	871 Distribution Load Dispatching		
51	872 Compressor Station Labor and Expenses		
52	873 Compressor Station Fuel and Power		
53	874 Mains and Services Expenses	630,294	769,228
54	875 Measuring and Regulating Station Expenses--General	56,213	-
55	876 Measuring and Regulating Station Expenses--Industrial	40,440	25,003
56	877 Measuring and Regulating Station Expenses--City Gate Check Sta.	30,940	8,644
57	878 Meter and House Regulator Expenses	738,245	991,153
58	879 Customer Installations Expenses	1,971,274	2,486,838
59	880 Other Expenses	1,075,256	1,189,051
60	881 Rents	2,815	3,984
61	TOTAL Operation (Enter Total of lines 49 through 60)	4,643,274	5,543,260
62	Maintenance		
63	885 Maintenance Supervision and Engineering	4,032	5,961
64	886 Maintenance of Structures and Improvements	9,636	10,775
65	887 Maintenance of Mains	403,077	194,407
66	888 Maintenance of Compressor Station Equipment		
67	889 Maintenance of Meas. and Reg. Sta. Equip.--General	28,175	-
68	890 Maintenance of Meas. and Reg. Sta. Equip.--Industrial	19,322	5,184
69	891 Maintenance of Meas. and Reg. Sta. Equip.--City Gate Check Sta.	48,506	76,040
70	892 Maintenance of Services	110,293	153,400
71	893 Maintenance of Meters and House Regulators	461,249	621,842
72	894 Maintenance of Other Equipment	237,171	264,297
73	TOTAL Maintenance (Enter Total of Lines 63 through 72)	1,321,461	1,331,906
74	TOTAL Distribution Expenses (Enter Total of Lines 61 and 73)	5,964,735	6,875,166
75	5. CUSTOMER ACCOUNTS EXPENSES		
76	Operation		
77	901 Supervision	154,614	121,866
78	902 Meter Reading Expenses	672,373	647,287
79	903 Customer Records and Collection Expenses	1,738,205	1,856,554
80	904 Uncollectible Accounts	164,269	197,135
81	905 Miscellaneous Customer Accounts Expenses	110,877	103,513
82	TOTAL Customer Accounts Expenses (Enter Total of Lines 77 through 81)	2,840,338	2,926,355
83	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
84	Operation		
85	907 Supervision		
86	908 Customer Assistance Expenses		
87	909 Informational and Instructional Expenses		
88	910 Miscellaneous Customer Service and Informational Expenses		
89	TOTAL Customer Service and Informational Expenses (Enter Total of Lines 85 through 88)		
90	7. SALES EXPENSES		
91	Operation		
92	911 Supervision	87,640	174,633
93	912 Demonstrating and Selling Expenses	1,047,597	1,675,260
94	913 Advertising Expenses	21,006	187,521
95	916 Miscellaneous Sales Expenses	121,054	46,395
96	TOTAL Sales Expenses (Enter Total of lines 92 through 95)	1,277,297	2,083,809
97			

Name of Respondent CITY GAS COMPANY OF FLORIDA A DIVISION OF NUI CORPORATION	For the Year Ended Dec. 31, 1995
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)	

Line No.	Account	Amount for Current Year	Amount for Previous Year
98	8. ADMINISTRATIVE AND GENERAL EXPENSES		
99	Operation		
100	920 Administrative and General Salaries	875,831	1,106,031
101	921 Office Supplies and Expenses	2,188,164	1,843,287
102	(Less) (922) Administrative Expenses Transferred -- Cr.		
103	923 Outside Services Employed	1,232,986	536,249
104	924 Property Insurance	3,223	8,889
105	925 Injuries and Damages	1,209,037	1,577,172
106	926 Employee Pensions and Benefits	896,798	2,293,836
107	927 Franchise Requirements		
108	928 Regulatory Commission Expenses	224,603	110,649
109	(Less) (929) Duplicate Charges -- Cr.	(182,939)	(440,844)
110	930.1 General Advertising Expenses	136,635	13,609
111	930.2 Miscellaneous General Expenses		130,111
112	931 Rents	65,441	49,022
113	TOTAL Operation (Enter Total of lines 100 through 112)	6,649,779	7,228,011
114	Maintenance		
115	935 Maintenance of General Plant	64,784	106,110
116	TOTAL Administrative and General Exp. (Total of lines 113 and 115)	6,714,563	7,334,121
117	TOTAL Gas O. and M. Exp. (Lines 37, 42, 44, 74, 82, 89, 96, and 116)	39,453,053	42,210,335
118			
119			
120			
121			
122			
123			
124			
125			
126			
127			
128			
129			
130	NUMBER OF GAS DEPARTMENT EMPLOYEES		
131			
132	1. The data on number of employees should be reported for payroll period ending nearest to October 31,		
133	or any payroll period ending 60 days before or after October 31.		
134	2. If the respondent's payroll for the reporting period includes any special construction personnel,		
135	include such employees on line 3, and show the number of such special construction employees in a footnote.		
136	3. The number of employees assignable to the gas department from joint functions of combination utilities		
137	may be determined by estimate, on the basis of employee equivalents. Show the estimated number of		
138	equivalent employees attributed to the gas department from joint functions.		
139			
140	1. Payroll Period Ended (Date)	10/31/95	
141	2. Total Regular Full-Time Employees	235	
142	3. Total Part-Time and Temporary Employees	9	
143	4. Total Employees	244	
144			
145			
146			
147			

Name of Respondent

CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION

For the Year Ended

Dec. 31, 1995

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

1. Provide totals for the following accounts:

800 Natural Gas Well Head Purchases
 800.1 Natural Gas Well Head Purchases,
 Intracompany Transfers
 801 Natural Gas Field Line Purchases
 802 Natural Gas Gasoline Plant Outlet Purchases
 803 Natural Gas Transmission Line Purchases
 804 Natural Gas City Gate Purchases
 804.1 Liquefied Natural Gas Purchases
 805 Other Gas Purchases
 805.1 Purchase Gas Cost Adjustments

The totals shown in columns (b) and (c) should agree with the books of account. Reconcile any differences in a footnote.

2. State in column (b) the volume of purchased gas as finally measured for the purpose of determining the amount payable for the gas. Include current year receipts of makeup gas that was paid for in prior years.

3. State in column (c) the dollar amount (omit cents) paid and previously paid for the volumes of gas shown in column (b).

4. State in column (d) the average cost per Therm to the nearest hundredth of a cent. (Average means column (c) divided by column (b) multiplied by 100.)

Line No.	Account Title (a)	Gas Purchased-Therms (14.73 psia 60 F) (b)	Cost of Gas (In dollars) (c)	Average Cost Per Therm (To nearest .01 of a cent) (d)
1	800 - Natural Gas Well Head Purchases			
2	800.1 - Natural Gas Well Head Purchases, Intracompany Transfers			
3	801 - Natural Gas Field Line Purchases			
4	802 - Natural Gas Gasoline Plant Outlet Purchases			
5	803 - Natural Gas Transmission Line Purchases			
6	804 - Natural Gas City Gate Purchases	77,059,652	22,711,337	0.2947
7	804.1 - Liquefied Natural Gas Purchases			
8	805 - Other Gas Purchases			
9	805.1 - Purchased Gas Cost Adjustments			
10	TOTAL (Enter Total of lines 1 through 9)	77,059,652	22,711,337	0.2947

NOTES TO GAS PURCHASES

Name of Respondent

CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION

For the Year Ended

Dec. 31, 1995

GAS USED IN UTILITY OPERATIONS - CREDIT (Accounts 810, 811, 812)

1. Report below particulars (details) of credits during the year to Accounts 810, 811 and 812 which offset charges to operating expenses or other accounts for the cost of gas from the respondent's own supply.

2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas.

3. If the reported Therms for any use is an estimated quantity, state such fact in a footnote.

4. If any natural gas was used by the respondent for which a change was not made to the appropriate operating expense or other account, list separately in column (c) the Therms of gas used, omitting entries in columns (d) and (e).

5. Report pressure base of measurement of gas volumes at 14.73 psia at 60 degrees F.

Line No.	Purpose for Which Gas Was Used (a)	Account Charged (b)	Therms of Gas Used (c)	Natural Gas		Manufactured Gas	
				Amount of Credit (d)	Amount per Therm (In cents) (e)	Therms of Gas Used (f)	Amount of Credit (g)
1	810 Gas used for Compressor Station Fuel -- Cr.						
2	811 Gas used for Products Extraction -- Cr.						
3	Gas Shrinkage and Other Usage in Respondent's Own Proc.						
4	Gas Shrinkage, Etc. for Respondent's Gas Processed by Others						
5	812 Gas used for Other Util. Oprs-- Cr. (Report separately for each principal uses. Group minor uses)						
6	CNG (vehicle fuel)	401	184,508	50,437	0.27336		
7	Other general use	401	12,321	4,780	0.38796		
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20	TOTAL		196,829	55,217	0.28053		

Name of Respondent		For the Year Ended
CITY GAS COMPANY OF FLORIDA A DIVISION OF NUI CORPORATION		Dec. 31, 1995
OTHER GAS SUPPLY EXPENSES (Account 813)		
Report other gas supply expenses by descriptive titles which clearly indicate the nature of such expenses. Show maintenance expenses separately. Indicate the functional classification and purpose of property to which any expenses relate.		
Line No.	Description (a)	Amount (in dollars) (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14	TOTAL	
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (Gas)		
Line No.	Description (a)	Amount (b)
1	Industry Association Dues	\$87,760
2	Experimental and General Research Expenses: (a) Gas Research Institute (GRI) (b) Other	
3	Publishing and distributing information and reports to stockholders; trustee, registrar, and transfer agent fees and expenses, and other expenses of servicing outstanding securities of the Respondent	
4	Other expenses (items of \$5,000 or more must be listed separately in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Amounts of less than \$5,000 may be grouped by classes if the number of items so grouped is shown)	
5	Miscellaneous (14 items)	
7	Bank of New York Mortgage Bonds	26,266
8	Miscellaneous	5,290
9		
10		
11		
12		
13		
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17		
18		
19	TOTAL	\$119,316

Name of Respondent CITY GAS COMPANY OF FLORIDA A DIVISION OF NUI CORPORATION						For the Year Ended Dec. 31, 1995	
DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Accounts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments)							
1. Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown.							
A. Summary of Depreciation, Depletion, and Amortization Charges							
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization & Depletion of Prod. Nat. Gas Land & Land Rights (Account 404.1) (c)	Amortization of Under-ground Storage Land & Land Rights (Account (404.2) (d)	Amortization of Other Limited-term Gas Plant (Account 404.3) (e)	Amortization of Other Gas Plant (Account 405) (f)	Total (b to f) (g)
1	Intangible Plant				3,252		3,252
2	Production plant, manufactured gas						
3	Production and gathering plant, nat. gas						
4	Products extraction plant						
5	Underground gas storage plant						
6	Other storage plant						
7	Base load LNG term. & proces. plant						
8	Transmission Plant						
9	Distribution Plant	5,239,527					5,239,527
10	General Plant	289,760					289,760
11	Common Plant - Gas						5,532,539
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
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26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37	TOTAL	5,529,287	0	0	3,252	0	5,532,539

PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS

Report the information specified below, in the order given for the respective income deduction and interest charges accounts. Provide a subheading for each account and total for the account. Additional columns may be added if deemed appropriate with respect to any account.

(a) Miscellaneous Amortization (Account 425) – Describe the nature of items included in this account, the contra account charged, the total of amortization charged for the year, and the period of amortization.

(b) Miscellaneous Income Deductions – Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2 Life Insurance; 426.3 Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than \$25,000 may be grouped by classes within the above accounts.

(c) Interest on Debt to Associated Companies (Account 430) – For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest.

Explain the nature of other debt on which interest was incurred during the year.

(d) Other Interest Expense (Account 431) – Report particulars (Details) including the amount and interest rate for each other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1	Miscellaneous Income Deductions:	
2	Donations (426.1)	5,214
3	Penalties (426.3)	8,193
4	Political (426.4)	16,892
5	Total Miscellaneous Income Deductions	30,299
6		
7		
8		
9	Other Interest Expenses (431):	
10	Interest on Customer Deposits	316,000
11	Short Term Debt	852,466
12	ESOP	67,301
13	PGA Interest	39,106
14	ECP Interest	(35,097)
15		1,239,776
16		
17		
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27		

DISTRIBUTION OF SALARIES AND WAGES

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

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	TOTAL Operation and Maintenance - Electric			
3	Gas			
4	Operation			
5	Production - Manuf'd. Gas & Nat. Gas (inc. Expl. and Dev.); Other Gas Supply; Storage, LNG, Termn. & Proces.			
6	Transmission			
7	Distribution	2,696,133		
8	Customer Accounts	1,599,299		
9	Customer Service and Informational			
10	Sales	643,529		
11	Administrative and General	930,545		
12	TOTAL Operation (Enter Total of lines 5 through 11)	5,869,506		
13	Maintenance			
14	Production - Manuf'd. Gas & Nat. Gas (inc. Expl. and Dev.); Other Gas Supply; Storage, LNG, Termn. & Proces.			
15	Transmission			
16	Distribution	454,344		
17	Administrative and General			
18	TOTAL Maintenance (Enter Total of lines 14 through 17)	454,344		
19	Total Operation and Maintenance			
20	Production - Manuf'd. Gas & Nat. Gas (inc. Expl. and Dev.); Other Gas Supply; Storage, LNG, Termn. & Proces.			
21	Transmission (Enter Total of lines 6 and 15)			
22	Distribution (Enter Total of lines 7 and 16)	3,150,477		
23	Customer Accounts (Transcribe from line 8)	1,599,299		
24	Customer Service and Informational (Transcribe from line 9)			
25	Sales (Transcribe from line 10)	643,529		
26	Administrative and General (Enter Total of lines 11 and 17)	930,545		
27	TOTAL Operation and Maint. (Total of lines 20 through 26)	6,323,850	432,824	6,756,674
28	Other Utility Departments			
29	Operation and Maintenance			
30	TOTAL All Utility Dept. (Total of lines 2, 27, and 29)	6,323,850	432,824	6,756,674
31	Utility Plant			
32	Construction (By Utility Departments)			
33	Electric Plant			
34	Gas Plant	364,482		364,482
35	Other			
36	TOTAL Construction (Enter Total of lines 33 through 35)	364,482	0	364,482
37	Plant Removal (By Utility Department)			
38	Electric Plant			0
39	Gas Plant	35,272		35,272
40	Other			
41	TOTAL Plant Removal (Enter Total of lines 38 through 40)	35,272	0	35,272
42				
43	Other Accounts (Specify):			
44	Non Utility Operation	54,444		54,444
45	Merchandising & Jobbing	141,810		141,810
46				0
47				0
48				0
49				0
50				0
51				0
52				0
53	TOTAL Other Accounts	196,254		196,254
54	TOTAL SALARIES AND WAGES	6,919,658	432,824	7,352,682

Name of Respondent
CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION

For the Year Ended
 Dec. 31, 1995

REGULATORY COMMISSION EXPENSES (Account 928)

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party.

2. In columns (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.

Line No.	Description name of regulatory commission or body, the docket or case number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	Deferred in Account 186 at Beginning of Year (e)
1	Florida Public Service Commission				
2					
3	Docket 940276-GU 1994 rate case				566,828
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
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31					
32					
33					
34					
35					
36					
37					
38					
39					
40	TOTAL				566,828

REGULATORY COMMISSION EXPENSES (Account 928) (Continued)

3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.

4. The totals of columns (e), (i), (k), and (l) must agree with the totals shown at the bottom of page 34

for Account 186.

5. List in column (f), (g) and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.

6. Minor items (less than \$25,000) may be grouped.

EXPENSES INCURRED DURING YEAR			Deferred to Account 186 (i)	AMORTIZED DURING YEAR		Deferred in Account 186 End of Year (l)	Line No.
CHARGED CURRENTLY TO				Contra Account (j)	Amount (k)		
Department (f)	Account No. (g)	Amount (h)					
							1
							2
			33,997	928	202,187	398,638	3
							4
							5
							6
							7
							8
							9
							10
							11
							12
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							35
							36
							37
							38
							39
			33,997		202,187	398,638	40

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. (These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind, or individual [other than for services as an employee or for payments made for medical and related services] amounting to more than \$25,000, including payments for legislative services, except those which should be reported in Account 426.4 Expenditures for Certain Civic, Political and Related Activities.

(a) Name and address of person or organization rendering services,
 (b) description of services received during year and project or case to which services relate,
 (c) basis of charges,
 (d) total charges for the year, detailing utility department and account charged.

2. For any services which are of a continuing nature, give the date and term of contract and date of Commission authorization, if contract received Commission approval.

3. Designate with an asterisk associated companies.

	Description (a)	Amount (b)
1		
2	McWhirter, Reeves, McGlothlin	86,989
3	P. O. Box 3350	
4	Tampa, FL 33601-3350	
5		
6	John B. Stark	
7	3706 Bobbin Brook Circle	53,240
8	Tallahassee, FL 32302	
9		
10	Richard Furman	\$46,832
11	Consulting Engineer	
12	10404 SW 128 Terrace	
13	Miami, FL 33176	
14		
15	William M. Mercer, Inc.	44,951
16	1515 Market Street, Suite #400	
17	Philadelphia, PA 19102	
18		
19	H. Earl Barber	30,000
20	355 N. E. 101 Street	
21	Miami Shores, FL 33138	
22		
23	Morris and Reynolds	26,185
24	8925 S W 148 Street #207	
25	Miami, FL 33176-8000	
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		

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

**Company: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION**

For the Year Ended December 31, 1995

For the current year, reconcile the gross operating revenues as reported on Page 46 of this report with the gross operating revenues as reported on the utility's regulatory assessment fee return. Explain and justify any differences between the reported gross operating revenues in column (f).

(a) Line No.	(b) Description	(c) Gross Operating Revenues per Page 46	(d) Intrastate and Sales for Resale Adjustments	(e) Adjusted Intrastate Gross Operating Revenues	(f) Intrastate Gross Operating Revenues per RAF Return	(g) Difference (d) - (e)
1	Total Sales to Ultimate Customers (480 - 482, 484)	\$49,290,240		\$49,290,240	\$49,290,242	(\$2) (1)
2	Sales for Resale (483)					-
3	Total Natural Gas Service Revenues	\$49,290,240		\$49,290,240	\$49,290,242	(\$2) (1)
4	Total Other Operating Revenues (485 - 495)	\$4,303,800		\$4,303,800	\$442,756	\$3,861,044 (2)
5	Total Gas Operating Revenues	\$53,594,040		\$53,594,040	\$49,732,998	\$3,861,042
6	Provision for Rate Refunds (496)					
7	Other (Specify) PGA over/under recoveries	\$380,214		\$380,214	\$380,214	-
8	Unbilled revenue	\$92,730		\$92,730	\$92,730	-
9	Conservation cost recovery				\$2,546,159	(\$2,546,159) (3)
10	Total Gross Operating Revenues	\$54,066,984		\$54,066,984	\$52,752,101	\$1,314,883

Notes:

- (1) Rounding difference
- (2) Includes leased appliances
- (3) Conservation cost recovery not in Account 400.00

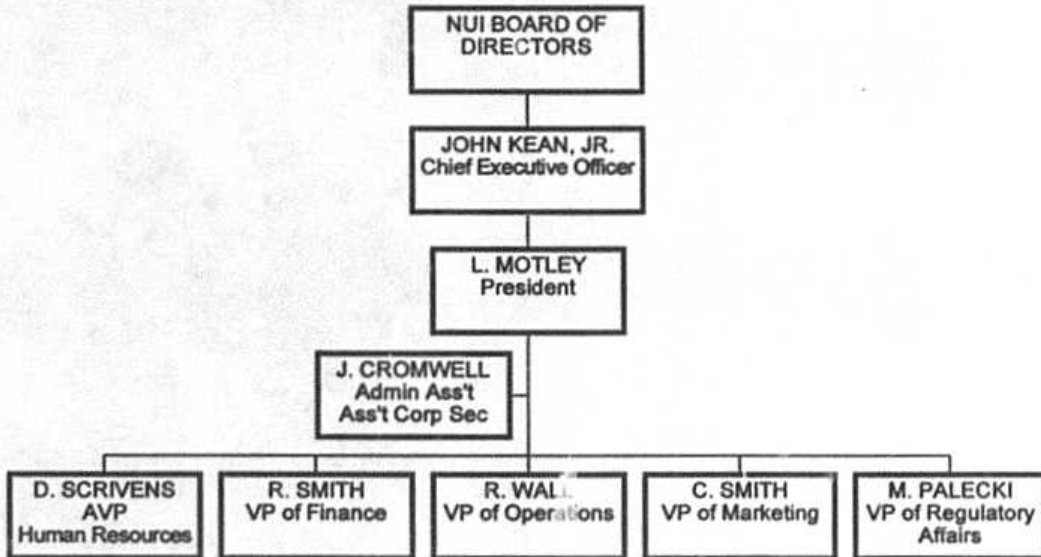
CORPORATE STRUCTURE

Company: City Gas Company of Florida, A Division of NUI Corporation
For the Year Ended December 31, 1995.....

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

Effective
Date

CITY GAS COMPANY OF FLORIDA, A Division of NUI CORPORATION



NEW OR AMENDED CONTRACTS WITH AFFILIATED COMPANIES

COMPANY:

**CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION**

For the Year Ended December 31, 1995

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

Name of Affiliated Company (a)	Synopsis of Contract (b)
	None

INDIVIDUAL AFFILIATED TRANSACTIONS IN EXCESS OF \$25,000

Company: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI CORPORATION

For the Year Ended December 31, 1995

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

Name of Affiliate (a)	Description of Transaction (b)	Dollar Amount (c)
	None	

SUMMARY OF AFFILIATED TRANSFERS AND COST ALLOCATIONS

Company: City Gas Company of Florida, A Division of NUI Corporation
For the Year Ended December 31, 1995.....

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

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

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"p" or "s" (d)	Account Number (e)	Dollar Amount (f)
NUI Corporation	Corporate Services	NUI Cost Allocation Policy	P	Various	1,154,580
	Legal Services	NUI Cost Allocation Policy	P	Various	206,729
	Gas Supply	NUI Cost Allocation Policy	P	Various	433,345
Elizabethtown Gas Co	Public Relations and Risk Management	NUI Cost Allocation Policy	P	Various	45,281
	Tax/Audit/Acctg Svcs	NUI Cost Allocation Policy	P	Various	236,197
	Gas Supply	NUI Cost Allocation Policy	P	Various	128,730
NUI Southern Division	Administration of Southern Division Operations	NUI Cost Allocation Policy	P	Various	231,514
TOTAL					2,436,476

ASSETS OR RIGHTS PURCHASED FROM OR SOLD TO AFFILIATES

Company: CITY GAS COMPANY OF FLORIDA, A DIVISION OF NUI CORPORATION
For the Year Ended December 31, 1995

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

Name of Affiliate	Description of Asset or Right	Cost/Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value	Purchase Price	Title Passed Yes/No
Purchases from Affiliates:		\$	\$	\$	\$	\$	
Total						\$	
Sales to Affiliates:		\$	\$	\$	\$	<u>Sales Price</u>	
	(A)	23,762,874	8,263,965	15,498,909	unknown	15,498,909	*
	(B)	1,501,179	444,473	1,056,706	unknown	1,056,706	*
(A) Transfer of leased appliances to Unregulated Business in accordance with the 1994 base rate order.							
(B) Transfer of assets to the books of the Southern Division.							
* Title legally remains with NUI Corporation.							
Total						\$	
						<u>16,555,615</u>	