

2:55pm  
Lew

GATLIN, WOODS, CARLSON & COWDERY  
Attorneys at Law  
a partnership including a professional association

ORIGINAL  
FILE COPY

The Mahan Station  
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B. KENNETH GATLIN, P.A.  
THOMAS F. WOODS  
JOHN D. CARLSON  
KATHRYN G.W. COWDERY  
WAYNE L. SCHIEFELBEIN

March 3, 1995

Blanca S. Bayo, Director  
Division of Records & Reporting  
Florida Public Service Commission  
101 East Gaines Street  
Tallahassee, FL 32399-0850

HAND DELIVERY

Re: Docket No. 940620-GU  
Application for a rate increase by FLORIDA PUBLIC UTILITIES  
COMPANY.

Dear Ms. Bayo:

Enclosed on behalf of Florida Public Utilities Company for  
filing in the above docket are an original and 15 copies of the  
Supplemental Direct Testimony and Exhibits of Cheryl M. Martin.

Please acknowledge receipt of the foregoing by stamping the  
enclosed extra copy of this letter and returning same to my  
attention. Thank you for your assistance.

- ACK
- AFA 4
- APP
- CAF
- CMU
- CTR
- EAG  *WLS/lav*
- LEG 1 Enclosures
- LIN 4 + Orig
- OPC
- RCH
- SEC 1
- WAS
- OTH

Sincerely,

*Wayne L. Schiefelbein*

Wayne L. Schiefelbein

RECEIVED & FILED  
*Lew*  
BUREAU OF RECORDS

DOCUMENT NUMBER-DATE  
02439 MAR-3 95  
FPSC-RECORDS/REPORTING

1           BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION  
2           SUPPLEMENTAL DIRECT TESTIMONY AND EXHIBITS  
3           OF CHERYL M. MARTIN  
4           ON BEHALF OF FLORIDA PUBLIC UTILITIES COMPANY  
5           DOCKET NO. 940620-GU  
6 Q.    Please state your name and business address.  
7 A.    Cheryl M. Martin, 401 S. Dixie Highway, West Palm  
8        Beach, FL 33401.  
9 Q.    By whom are you employed?  
10 A.    Florida Public Utilities Company.  
11 Q.    What is the purpose of this supplemental direct  
12        testimony and exhibits?  
13 A.    My supplemental direct testimony and exhibits  
14        provide for necessary changes to our 1995 projected  
15        test year rate base.  
16 Q.    Which schedules have been revised from the original  
17        MFR filing, Volume 2?  
18 A.    I have prepared the following supplemental schedules  
19        for the projected test year ending 12/31/95;  
20        Supplemental Schedules G-1(b-4), G-1(b-5), G-1(b-  
21        7b), G-1(b-7c), G-1(b-9), G-2(c-17). See attached  
22        Exhibit CMM-2.  
23 Q.    What is the revised 13 month average Plant in  
24        Service and Common Plant at 12/31/95?  
25 A.    The 13 month average Plant in Service is

1           \$40,185,678. The 13 month average Common Plant is  
2           \$1,132,730. See Supplemental Schedule G-1(b-4) and  
3           G-1(b-5).

4 Q.    What were the reasons for the revisions in the Plant  
5           in Service and Common Plant schedules?

6 A.    Revisions to Plant in Service were necessary because  
7           certain construction projects with an individual  
8           cost of \$2,500 or less were omitted from the 1995  
9           projections. These projects, which are referred to  
10          as "blanket" construction, consist of mains,  
11          services, meters, regulators and miscellaneous  
12          equipment. In addition to the omitted "blanket"  
13          construction, we revised the start-up date and cost  
14          of our general office addition (Common Plant). Our  
15          general office building construction has been  
16          delayed beyond our original projection. The  
17          supplemental Common Plant projections reflect the  
18          delay in our start-up and the revised estimated  
19          cost. The office addition, with a total cost of  
20          \$735,660 and an allocated cost to gas operations of  
21          \$365,623, will begin in March, 1995 and will be  
22          completed in July, 1995. In addition, Plant in  
23          Service and Common Plant were revised to reflect  
24          actual balances as of 12/31/94. The non-regulated  
25          percentages were also revised to reflect the finding

1 in the Staff Engineer's Report that the allocations  
2 should include a portion for merchandise and  
3 jobbing. See Staff Engineer's Report, pages 2 and  
4 3.

5 Q. What is the revised 13 month average accumulated  
6 reserves for Utility and Common Plant for the 1995  
7 projected test year and the revised depreciation  
8 expense for 1995?

9 A. The 13 month average accumulated reserve for Utility  
10 Plant at 12/31/95 is \$13,544,823. See Supplemental  
11 Schedule G-1(b-9). The 13 month average accumulated  
12 reserve for Common Plant at 12/31/95 is \$381,712.  
13 See Supplemental Schedule G-1(b-9). The revised  
14 depreciation expense for calendar year 1995 is  
15 \$1,410,219. See Supplemental Schedule G-2(c-17),  
16 pages 1 and 2.

17 Q. What were the reasons for the changes in the  
18 depreciation expense and accumulated reserve?

19 A. The depreciation expense was changed to reflect the  
20 Company's new depreciation rates that were effective  
21 as a result of its recent depreciation study, as  
22 approved by Order No. PSC-94-1539-FOF-GU. These  
23 rates became effective 1/1/95. This change in  
24 depreciation rates along with the various plant  
25 changes above impacted the accumulated reserve.

1 Q. What was the overall effect to the 1995 projected  
2 rate base as a result of the foregoing changes to  
3 the plant, reserve and depreciation expense?

4 A. The 13 month average rate base increased by \$961,583  
5 for the projected test year ending 12/31/95. The  
6 depreciation expense decreased by \$202,299 for the  
7 projected test year ending 12/31/95.

8 Q. Does the revised rate base calculated in Exhibit  
9 CMM-2 reflect a rate base that is now reasonable and  
10 correct?

11 A. Yes it does.

12 Q. Does this conclude your supplemental testimony?

13 A. Yes.

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EXHIBIT CMM-2

SUPPLEMENTAL SCHEDULES

G-1(b-4) page 2 of 2

G-1(b-5) page 1 of 2

G-1(b-5) page 2 of 2

G-1(b-7b) page 1 of 1

G-1(b-7c) page 1 of 1

G-1(b-9) page 1 of 2

G-1(b-9) page 2 of 2

G-2(c-17) page 1 of 2

G-2(c-17) page 2 of 2

SUPPLEMENTAL SCHEDULE G-1(b-4)

CALCULATION OF THE PROJECTED YEAR RATE BASE PLANT

FLORIDA PUBLIC UTILITIES COMPANY  
 CONSOLIDATED GAS DIVISION  
 DOCKET NO. 94682-00

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 12-MONTH AVERAGE UTILITY PLANT FOR THE PROJECTED YEAR ENDING 12/31/95

TYPE OF DATA SHOWN: PROJECTED TEST YEAR ENDING 12/31/95  
 WITNESS: MARTIN

LINE NO.	AC NO.	DESCRIPTION	1994 DEC	1995 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	12 MONTH AVERAGE	NOV MONTHLY AVERAGE	ASSIGNED
1	301	LAND	66,172	66,172	66,172	66,172	66,172	66,172	66,172	66,172	66,172	66,172	66,172	66,172	66,172	66,172	66,172	66,172
2	302	STRUCTURES & IMPROVEMENTS	35,142	35,142	35,142	35,142	35,142	35,142	35,142	35,142	35,142	35,142	35,142	35,142	35,142	35,142	35,142	35,142
3	311	LOWERED PETROLEUM GAS EQUIP	511,623	511,623	511,623	511,623	511,623	511,623	511,623	511,623	511,623	511,623	511,623	511,623	511,623	511,623	511,623	511,623
4	302	GAS HOLDERS	5,465,044	5,465,044	5,465,044	5,465,044	5,465,044	5,465,044	5,465,044	5,465,044	5,465,044	5,465,044	5,465,044	5,465,044	5,465,044	5,465,044	5,465,044	5,465,044
5	312	LAND	5,112,823	5,112,823	5,112,823	5,112,823	5,112,823	5,112,823	5,112,823	5,112,823	5,112,823	5,112,823	5,112,823	5,112,823	5,112,823	5,112,823	5,112,823	5,112,823
6	312	STRUCTURES & IMPROVEMENTS	5,465,044	5,465,044	5,465,044	5,465,044	5,465,044	5,465,044	5,465,044	5,465,044	5,465,044	5,465,044	5,465,044	5,465,044	5,465,044	5,465,044	5,465,044	5,465,044
7	312	MAING - PLASTIC	18,354,239	18,354,239	18,354,239	18,354,239	18,354,239	18,354,239	18,354,239	18,354,239	18,354,239	18,354,239	18,354,239	18,354,239	18,354,239	18,354,239	18,354,239	18,354,239
8	312	MAING - OTHER	153,923	153,923	153,923	153,923	153,923	153,923	153,923	153,923	153,923	153,923	153,923	153,923	153,923	153,923	153,923	153,923
9	312	MEAS & REG STATION EQUIP-GEN	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083
10	312	MEAS & REG STATION EQUIP-GEN	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083
11	301	REGULATORS - PLASTIC	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083
12	301	REGULATORS - OTHER	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083
13	302	REGULATORS - OTHER	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083
14	302	REGULATORS - OTHER	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083
15	302	REGULATORS - OTHER	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083
16	302	REGULATORS - OTHER	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083
17	302	REGULATORS - OTHER	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083
18	302	REGULATORS - OTHER	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083
19	302	REGULATORS - OTHER	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083
20	302	REGULATORS - OTHER	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083
21	302	REGULATORS - OTHER	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083
22	302	REGULATORS - OTHER	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083
23	302	REGULATORS - OTHER	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083
24	302	REGULATORS - OTHER	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083
25	302	REGULATORS - OTHER	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083
26	302	REGULATORS - OTHER	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083
27	302	REGULATORS - OTHER	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083
28	302	REGULATORS - OTHER	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083
29	302	REGULATORS - OTHER	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083
30	302	REGULATORS - OTHER	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083
31	302	REGULATORS - OTHER	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083
32	302	REGULATORS - OTHER	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083
33	302	REGULATORS - OTHER	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083	6,890,083
34	102	PLANT IN SERVICE	30,543,948	30,543,948	30,543,948	30,543,948	30,543,948	30,543,948	30,543,948	30,543,948	30,543,948	30,543,948	30,543,948	30,543,948	30,543,948	30,543,948	30,543,948	30,543,948
35	102	TOTAL PLANT IN SERVICE	39,543,948	39,543,948	39,543,948	39,543,948	39,543,948	39,543,948	39,543,948	39,543,948	39,543,948	39,543,948	39,543,948	39,543,948	39,543,948	39,543,948	39,543,948	39,543,948

SUPPORTING SCHEDULES: G-1(b-7), b-10  
 TOOTHNOT ALLOCATIONS BASE  
 AC 371 21%  
 AC 387 23%  
 AC 390 23%  
 AC 391 28% (EXCEPT 342) 28%  
 AC 392 25%

EXHIBIT CMM-2

REC'D SCHEDULES

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED GAS DIVISION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE UTILITY  
THE PROJECTED TEST YEAR ENDING 12/31/95

TYPE OF DATA SHOWN

PROJECTED TEST YEAR ENDING 12/31/95

WITNESS MARTIN

DOCKET NO. 940620-GU

LINE NO.	A/C NO.	DESCRIPTION	ALLOCATION %	1994 DEC	1995 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	13 MONTH AVERAGE
1																	
2	389	LAND		341,869	341,869	341,869	341,869	341,869	341,869	341,869	341,869	341,869	341,869	341,869	341,869	341,869	341,869
3	390	STRUCTURES & IMPROVEMENTS		461,528	473,528	493,528	643,528	843,528	1,043,528	1,143,528	1,188,528	1,188,528	1,188,528	1,188,528	1,188,528	1,188,528	1,188,528
4	3911	OFFICE FURNITURE		45,388	45,388	45,388	45,388	45,388	45,388	45,388	45,388	45,388	45,388	45,388	45,388	45,388	45,388
5	3912	OFFICE MACHINES		40,399	40,399	40,399	40,399	40,399	40,399	40,399	40,399	40,399	40,399	40,399	40,399	40,399	40,399
6	3913	E.D.P. EQUIPMENTS		801,029	841,129	847,229	852,229	858,229	858,229	858,229	858,229	858,229	858,229	858,229	858,229	858,229	858,229
7	3921	TRANS. EQUIP. - CARS		85,309	98,309	98,309	98,309	98,309	98,309	98,309	98,309	98,309	98,309	98,309	98,309	98,309	98,309
8	3922	TRANS. EQUIP. - LIGHT TRUCKS															
9	3924	TRANS. EQUIP. - TRAILERS															
10	397	COMMUNICATIONS EQUIPMENT		11,565	11,565	11,565	11,565	11,565	11,565	11,565	11,565	11,565	11,565	11,565	11,565	11,565	11,565
11																	
12		TOTAL COMMON PLANT		1,787,087	1,852,187	1,878,287	2,033,287	2,239,287	2,439,287	2,539,287	2,584,287	2,584,287	2,584,287	2,584,287	2,584,287	2,584,287	2,584,287
13																	
14																	
15																	
16	389	LAND	49.70%	169,909	169,909	169,909	169,909	169,909	169,909	169,909	169,909	169,909	169,909	169,909	169,909	169,909	169,909
17	390	STRUCTURES & IMPROVEMENTS	49.70%	229,379	235,343	245,263	319,833	419,233	518,633	568,333	590,698	590,698	590,698	590,698	590,698	590,698	590,698
18	3911	OFFICE FURNITURE	49.70%	22,558	22,558	22,558	22,558	22,558	22,558	22,558	22,558	22,558	22,558	22,558	22,558	22,558	22,558
19	3912	OFFICE MACHINES	49.70%	20,078	20,078	20,078	20,078	20,078	20,078	20,078	20,078	20,078	20,078	20,078	20,078	20,078	20,078
20	3913	E.D.P. EQUIPMENTS	46.80%	374,862	393,648	396,503	396,843	401,651	401,651	401,651	401,651	401,651	401,651	401,651	401,651	401,651	401,651
21	3921	TRANS. EQUIP. - CARS	49.70%	42,399	48,860	48,860	48,860	48,860	48,860	48,860	48,860	48,860	48,860	48,860	48,860	48,860	48,860
22	3922	TRANS. EQUIP. - LIGHT TRUCKS	49.70%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	3924	TRANS. EQUIP. - TRAILERS	49.70%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	397	COMMUNICATIONS EQUIPMENT	49.70%	5,748	5,748	5,748	5,748	5,748	5,748	5,748	5,748	5,748	5,748	5,748	5,748	5,748	5,748
25																	
26		TOTAL COMMON PLANT ALLOCATED		864,952	896,144	908,939	985,829	1,088,037	1,187,437	1,237,137	1,259,502	1,259,502	1,259,502	1,259,502	1,259,502	1,259,502	1,259,502
27																	
28																	
29																	

SUPPORTING SCHEDULES

RECAP SCHEDULES

EXHIBIT CMM-2



SUPPLEMENTAL SCHEDULE G-1(b-5)

ALLOCATION OF COMMON PLANT - DETAIL

Page 2 of 2

EXPLANATION: PROVIDE THE MONTHLY PLANT ADDITIONS BY ACCOUNT FOR THE PROJECTED TEST YEAR ENDING 12/31/95

TYPE OF DATA SHOWN

PROJECTED TEST YEAR ENDING 12/31/95

WITNESS MARTIN

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED GAS DIVISION

DOCKET NO. 940620-GU

LINE NO.	A/C NO.	DESCRIPTION	ALLOCATION %	1995 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
1		ADDITIONS														
2																
3	390	STRUCTURES & IMPROVEMENTS		12,000	20,000	150,000	200,000	200,000	100,000	45,000						727,000
4	3911	OFFICE FURNITURE														
5	3912	OFFICE MACHINES														
6	3913	E.D.P. EQUIPMENT		40,100	6,100	5,000	6,000									57,200
7	3921	TRANS. EQUIP. - CARS		13,000												13,000
8	3922	TRANS. EQUIP. - LIGHT TRUCKS														
9	3924	TRANS. EQUIP. - TRAILERS														
10	397	COMMUNICATIONS EQUIPMENT														
11																
12																
13		TOTAL FORECAST I.R.'S		65,100	26,100	155,000	206,000	200,000	100,000	45,000	0	0	0	0	0	757,200
14																
15																
16																
17	390	STRUCTURES & IMPROVEMENTS	49.70%	5,964	9,940	74,550	99,400	99,400	49,700	22,365	0	0	0	0	0	611,375
18	3911	OFFICE FURNITURE	49.70%													
19	3912	OFFICE MACHINES	49.70%													
20	3913	E.D.P. EQUIPMENT	46.80%	18,767	2,855	2,340	2,808									26,770
21	3921	TRANS. EQUIP. - CARS	49.70%	6,461												6,461
22	3922	TRANS. EQUIP. - LIGHT TRUCKS	49.70%													
23	3924	TRANS. EQUIP. - TRAILERS	49.70%													
24	397	COMMUNICATIONS EQUIPMENT	49.70%													
25																
26																
27		TOTAL FORECAST I.R.'S ALLOCATED		31,192	12,795	76,890	102,208	99,400	49,700	22,365	0	0	0	0	0	394,550
28																
29																
30																
31	3913	AS400 SOFTWARE		\$20,000												20,000
32	3913	486/66 PC			\$4,700											4,700
33	3913	10 RUMBA UNITS				\$5,000										5,000
34	3913	3916 PAGE PRINTER					\$6,000									6,000
35	3913	SOFTWARE TOOLS FOR AS400		\$10,000												10,000
36	3921	COURIER VEHICLE		\$13,000												13,000
37	3913	PC MODEM & PRINTER PERSONNEL		\$5,400												5,400
38	3913	LASER PRINTER			\$1,400											1,400
39	3913	PC FOR TREASURER		\$4,700												4,700
40	390	ADDITION TO GENERAL OFFICE		\$12,000	\$20,000	\$150,000	\$200,000	\$200,000	\$100,000	\$45,000						727,000
41																
42		TOTAL COMMON ADDITIONS		\$65,100	\$26,100	\$155,000	\$206,000	\$200,000	\$100,000	\$45,000	\$0	\$0	\$0	\$0	\$0	\$757,200
43																

SUPPORTING SCHEDULES:

RECAP SCHEDULES

EXHIBIT CM-2

EXPLANATION: PROVIDE THE MONTHLY PLANT ADDITIONS BY ACCOUNT FOR THE PROJECTED TEST YEAR ENDING 12/31/95.

TYPE OF DATA SHOWN

PROJECTED TEST YEAR 12/31/95

WITNESS MAH:IN

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED GAS DIVISIONS

DOCKET NO.: 940620-GU

LINE NO.	A/C NO.	DESCRIPTION	1995 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
1	304	LAND													
2	305	STRUCTURES & IMPROVEMENTS													
3	311	LIQUEFIED PETROLEUM GAS EQUIP.													
4	362	GAS HOLDERS													
5	374	LAND													
6	375	STRUCTURES & IMPROVEMENTS													
7	376.1	MAINS - PLASTIC	35,100	35,100	47,200	37,350	41,950	68,350	126,700	167,660	49,100	72,300	75,400	35,100	791,310
8	376.2	MAINS - OTHER	500	30,500	30,500	109,350	110,450	147,250	65,500	35,340	500	(22,000)	10,500	13,000	531,390
9	378	MEAS & REG STATION EQUIP-GEN			2,520	5,304									7,824
10	379	MEAS & REG STATION EQUIP-GATE		7,600	261,980	27,496	20,000	20,000		220,000	16,300	16,300	16,200	16,200	622,076
11	380.1	SERVICES - PLASTIC	57,400	57,400	56,400	57,400	57,400	56,400	57,400	57,400	56,400	57,400	57,400	56,400	784,800
12	380.2	SERVICES - OTHER			500			500			500			500	2,000
13	381	METERS	22,200	20,800	12,600	7,500	4,900	2,000	18,600	4,500	11,000	2,000	21,600	2,000	120,700
14	382	METER INSTALLATIONS	3,100	2,900	2,900	3,100	2,900	2,900	3,100	2,900	2,900	3,100	2,900	2,900	35,600
15	383	HOUSE REGULATORS	2,300	5,400	400	600	400	2,400	600	4,500	400	600	400	400	14,400
16	384	HOUSE REG-INST	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	20,400
17	385	IND MEAS & REG STA. EQUIP													
18	387	OTHER EQUIPMENT													
19	389	LAND & LAND RIGHTS													
20	390	STRUCTURES & IMPROVEMENTS						1,700							1,700
21	391.1	OFFICE FURNITURE			600	4,000				1,000					5,600
22	391.2	OFFICE MACHINES													
23	391.3	EDP EQUIPMENT	30,600	13,600							12,500				56,700
24	392.1	TRANS. EQUIP. - CARS		107,500											107,500
25	392.2	TRANS. EQUIP. - LT TRUCKS,VANS		30,000	153,200	17,600		10,000							210,800
26	392.4	TRANS. EQUIP. - TRAILERS													
27	393	STORES EQUIPMENT								2,800					2,800
28	394	TOOLS, SHOP, GARAGE EQUIP						13,800							13,800
29	395	LABORATORY EQUIPMENT													
30	396	POWER OPERATED EQUIPMENT				4,500						2,700			7,200
31	397	COMMUNICATION EQUIPMENT		20,000				4,700							24,700
32	398	MISC EQUIPMENT	3,700	4,800	1,000	7,000	4,100	8,200	900	1,700	5,000	1,000			37,400
33		TOTAL FORECAST LR'S	156,600	337,300	571,500	282,900	243,800	339,900	274,500	499,500	156,300	135,100	186,100	128,200	3,311,750
34		GAS PLANT PURCHASED OR SOLD													
36		TOTAL UTILITY PLANT	156,600	337,300	571,500	282,900	243,800	339,900	274,500	499,500	156,300	135,100	186,100	128,200	3,311,750

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-1(b-4)

EXPLANATION: PROVIDE THE MONTHLY PLANT RETIREMENTS BY ACCOUNT FOR THE PROJECTED TEST YEAR ENDING 12/31/95.

TYPE OF DATA SHOWN

PROJECTED TEST YEAR ENDING 12/31/95

WITNESS: MARTIN

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED GAS DIVISIONS

DOCKET NO.: 940820-GU

LINE NO	A/C NO	DESCRIPTION	1995 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
1	304	LAND													\$0
2	305	STRUCTURES & IMPROVEMENTS													
3	311	LIQUEFIED PETROLEUM GAS EQUIP.													
4	362	GAS HOLDERS													
5	374	LAND													
6	375	STRUCTURES & IMPROVEMENTS													
7	376.1	MAINS - PLASTIC	85	85	85	85	85	85	85	85	85	85	85	85	1,020
8	376.2	MAINS - OTHER	2,117	2,117	2,117	2,117	2,471	2,117	4,182	2,117	2,117	2,117	2,117	2,117	27,819
9	378	MEAS & REG STATION EQUIP-GEN													
10	379	MEAS & REG STATION EQUIP-GATE	625	625	625	625	625	625	625	625	625	625	625	625	5,000
11	380.1	SERVICES - PLASTIC	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	22,800
12	380.2	SERVICES - OTHER	2,450	2,450	2,450	2,450	2,450	2,450	2,450	2,450	2,450	2,450	2,450	2,450	29,400
13	381	METERS	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	15,600
14	382	METER INSTALLATIONS	420	420	420	420	420	420	420	420	420	420	420	420	5,040
15	383	HOUSE REGULATORS	350	350	350	350	350	350	350	350	350	350	350	350	4,200
16	384	HOUSE REG-INST	150	150	150	150	150	150	150	150	150	150	150	150	1,800
17	385	IND MEAS & REG STA. EQUIP	165	165	165	165	165	165	165	165	165	165	165	165	2,000
18	387	OTHER EQUIPMENT													
19	389	LAND & LAND RIGHTS													
20	390	STRUCTURES & IMPROVEMENTS													
21	391.1	OFFICE FURNITURE													
22	391.2	OFFICE MACHINES		2,651		1,897									4,548
23	391.3	EDP EQUIPMENT													
24	392.1	TRANS. EQUIP. - CARS		38,461	27,209			7,061							72,731
25	392.2	TRANS. EQUIP. - LT TRUCKS,VANS		18,290	62,990	8,317		4,232	4,232						88,061
26	392.4	TRANS. EQUIP. - TRAILERS													
27	393	STORES EQUIPMENT													
28	394	TOOLS, SHOP, GARAGE EQUIP													
29	395	LABORATORY EQUIPMENT													
30	396	POWER OPERATED EQUIPMENT													
31	397	COMMUNICATION EQUIPMENT						4,526							4,526
32	398	MISC EQUIPMENT													
33		TOTAL RETIREMENTS	\$9,582	\$68,964	\$99,761	\$19,776	\$9,916	\$25,381	\$15,659	\$9,562	\$8,937	\$8,937	\$8,937	\$8,937	\$294,545

SUPPORTING SCHEDULES:

RECAP SCHEDULES G-1(b-4)

SUPPLEMENTAL SCHEDULE G-1(b-9)

DEPRECIATION RESERVE BALANCES

EVALUATION PROVIDE THE DEPRECIATION RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED FOR THE PROJECTED TEST YEAR ENDING 12/31/95

TYPE OF DATA SHOWN

PROJECTED TEST YEAR ENDING 12/31/95

WITNESS: MARTIN

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED GAS DIVISION  
DOCKET NO. 94693-00

LINE NO.	AC NO.	DESCRIPTION	1994 DEC	1995 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	13 MONTH AVERAGE	NON-REGULATED	13 MONTH AVERAGE	
1 205		STRUCTURES & IMPROVEMENTS	(190,860)	(192,131)	(193,282)	(194,433)	(195,584)	(196,735)	(197,886)	(199,037)	(200,188)	(201,339)	(202,490)	(203,641)	(204,792)	(197,995)	(11,566)	(198,550)	
2 211		LIQUIDATED PETROLEUM GAS EQUIP	(7,147,253)	(7,106,712)	(7,232,286)	(7,271,778)	(7,311,270)	(7,350,762)	(7,390,254)	(7,429,746)	(7,469,238)	(7,508,730)	(7,548,222)	(7,587,714)	(7,627,206)	(1,021,272)	(2,297,874)	(1,021,272)	
3 242		GAS HOLDERS	(130,827)	(131,201)	(131,575)	(131,949)	(132,323)	(132,697)	(133,071)	(133,445)	(133,819)	(134,193)	(134,567)	(134,941)	(135,315)	(132,817)	(12,817)	(133,817)	
4 272		MEDIA & NEWS STATION EQUIP-GEN	(1,184,569)	(1,194,801)	(1,205,033)	(1,215,265)	(1,225,497)	(1,235,729)	(1,245,961)	(1,256,193)	(1,266,425)	(1,276,657)	(1,286,889)	(1,297,121)	(1,307,353)	(1,298,428)	(1,298,428)	(1,298,428)	
5 278		SERVICES - PLASTIC	(990,265)	(990,265)	(990,265)	(990,265)	(990,265)	(990,265)	(990,265)	(990,265)	(990,265)	(990,265)	(990,265)	(990,265)	(990,265)	(990,265)	(990,265)	(990,265)	
10 280.1		OTHER EQUIP - OTHER	(822,121)	(822,121)	(822,121)	(822,121)	(822,121)	(822,121)	(822,121)	(822,121)	(822,121)	(822,121)	(822,121)	(822,121)	(822,121)	(822,121)	(822,121)	(822,121)	
13 281		BETTERS	(230,771)	(230,771)	(230,771)	(230,771)	(230,771)	(230,771)	(230,771)	(230,771)	(230,771)	(230,771)	(230,771)	(230,771)	(230,771)	(230,771)	(230,771)	(230,771)	
13 282		LETTER INSTALLATIONS	(230,771)	(230,771)	(230,771)	(230,771)	(230,771)	(230,771)	(230,771)	(230,771)	(230,771)	(230,771)	(230,771)	(230,771)	(230,771)	(230,771)	(230,771)	(230,771)	
14 283		HOUSE REPAIRS	(79,109)	(79,109)	(79,109)	(79,109)	(79,109)	(79,109)	(79,109)	(79,109)	(79,109)	(79,109)	(79,109)	(79,109)	(79,109)	(79,109)	(79,109)	(79,109)	
15 284		NO WEAS & NEG STA EQUIP	(24,802)	(24,802)	(24,802)	(24,802)	(24,802)	(24,802)	(24,802)	(24,802)	(24,802)	(24,802)	(24,802)	(24,802)	(24,802)	(24,802)	(24,802)	(24,802)	
16 285		OTHER EQUIPMENT	(50,535)	(50,535)	(50,535)	(50,535)	(50,535)	(50,535)	(50,535)	(50,535)	(50,535)	(50,535)	(50,535)	(50,535)	(50,535)	(50,535)	(50,535)	(50,535)	
16 286		OFFICE FURNITURE	(132,137)	(132,137)	(132,137)	(132,137)	(132,137)	(132,137)	(132,137)	(132,137)	(132,137)	(132,137)	(132,137)	(132,137)	(132,137)	(132,137)	(132,137)	(132,137)	
16 287		OFFICE EQUIPMENT	(132,137)	(132,137)	(132,137)	(132,137)	(132,137)	(132,137)	(132,137)	(132,137)	(132,137)	(132,137)	(132,137)	(132,137)	(132,137)	(132,137)	(132,137)	(132,137)	
20 281.2		TRAILER EQUIP - CARS	(124,129)	(124,129)	(124,129)	(124,129)	(124,129)	(124,129)	(124,129)	(124,129)	(124,129)	(124,129)	(124,129)	(124,129)	(124,129)	(124,129)	(124,129)	(124,129)	
21 281.3		TRAILER EQUIP - TRAILERS	(88,314)	(88,314)	(88,314)	(88,314)	(88,314)	(88,314)	(88,314)	(88,314)	(88,314)	(88,314)	(88,314)	(88,314)	(88,314)	(88,314)	(88,314)	(88,314)	
22 282.2		TRAILER EQUIP - TRUCKS, VANS	(57,452)	(57,452)	(57,452)	(57,452)	(57,452)	(57,452)	(57,452)	(57,452)	(57,452)	(57,452)	(57,452)	(57,452)	(57,452)	(57,452)	(57,452)	(57,452)	
23 282.4		TRAILER EQUIP - TRAILERS	(8,049)	(8,049)	(8,049)	(8,049)	(8,049)	(8,049)	(8,049)	(8,049)	(8,049)	(8,049)	(8,049)	(8,049)	(8,049)	(8,049)	(8,049)	(8,049)	
24 283		STORES EQUIPMENT	(3,644)	(3,644)	(3,644)	(3,644)	(3,644)	(3,644)	(3,644)	(3,644)	(3,644)	(3,644)	(3,644)	(3,644)	(3,644)	(3,644)	(3,644)	(3,644)	
25 284		TOOLS, SHOP, GARAGE EQUIP	(78,274)	(78,274)	(78,274)	(78,274)	(78,274)	(78,274)	(78,274)	(78,274)	(78,274)	(78,274)	(78,274)	(78,274)	(78,274)	(78,274)	(78,274)	(78,274)	
26 285		LABORATORY EQUIPMENT	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	
28 286		POWER OPERATED EQUIPMENT	(88,246)	(88,246)	(88,246)	(88,246)	(88,246)	(88,246)	(88,246)	(88,246)	(88,246)	(88,246)	(88,246)	(88,246)	(88,246)	(88,246)	(88,246)	(88,246)	(88,246)
29 287		COMMUNICATION EQUIPMENT	(82,447)	(82,447)	(82,447)	(82,447)	(82,447)	(82,447)	(82,447)	(82,447)	(82,447)	(82,447)	(82,447)	(82,447)	(82,447)	(82,447)	(82,447)	(82,447)	(82,447)
30 288		MISC EQUIPMENT	(8,589)	(8,589)	(8,589)	(8,589)	(8,589)	(8,589)	(8,589)	(8,589)	(8,589)	(8,589)	(8,589)	(8,589)	(8,589)	(8,589)	(8,589)	(8,589)	(8,589)
31		DEPRECIATION RESERVE	(13,319,892)	(13,440,367)	(13,560,842)	(13,681,317)	(13,801,792)	(13,922,267)	(14,042,742)	(14,163,217)	(14,283,692)	(14,404,167)	(14,524,642)	(14,645,117)	(14,765,592)	(13,901,227)	(296,386)	(13,544,823)	
32		R/W/FP																	
33		TOTAL DEPRECIATION RESERVE	(13,319,892)	(13,440,367)	(13,560,842)	(13,681,317)	(13,801,792)	(13,922,267)	(14,042,742)	(14,163,217)	(14,283,692)	(14,404,167)	(14,524,642)	(14,645,117)	(14,765,592)	(13,901,227)	(296,386)	(13,544,823)	

SUPPORTING SCHEDULE: G-1(b)-7(a), G-1(b)-7(b)  
TOOTHNET ALLOCATION BASIS

AC 215 215  
AC 217 225  
AC 219 225  
AC 221 225  
AC 223 225  
AC 225 225  
AC 227 225  
AC 229 225  
AC 231 225  
AC 233 225  
AC 235 225

RECAP SCHEDULE

EXHIBIT C-1-2

SUPPLEMENTAL SCHEDULE G-1(b-9)

DEPRECIATION RESERVE BALANCES - COMMON

PAGE 2 OF 2

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED GAS DIVISION

EXPLANATION: PROVIDE THE DEPRECIATION RESERVE BALANCES FOR EACH ACCOUNT  
OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED FOR  
THE PROJECTED TEST YEAR ENDING 12/31/95

TYPE OF DATA SHOWN

PROJECTED TEST YEAR ENDING 12/31/95

WITNESS: MARTIN

DOCKET NO. 940620-GU

LINE NO.	A/C NO.	DESCRIPTION	ALLOCATION %	1994 DEC	1995 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	13 MONTH AVERAGE
1																	
2 389		LAND															
3 390		STRUCTURES & IMPROVEMENTS		(202,095)	(203,095)	(204,121)	(205,190)	(206,584)	(208,412)	(210,673)	(213,151)	(215,726)	(218,301)	(220,876)	(223,451)	(226,026)	(212,131)
4 3911		OFFICE FURNITURE		(21,133)	(21,375)	(21,617)	(21,859)	(22,101)	(22,343)	(22,585)	(22,827)	(23,069)	(23,311)	(23,553)	(23,795)	(24,037)	(22,585)
5 3912		OFFICE MACHINES		(8,447)	(8,871)	(9,295)	(9,719)	(10,143)	(10,567)	(10,991)	(11,415)	(11,839)	(12,263)	(12,687)	(13,111)	(13,535)	(11,991)
6 3913		E.D.P. EQUIPMENT		(481,886)	(459,696)	(467,897)	(476,157)	(484,466)	(492,834)	(501,202)	(509,570)	(517,938)	(526,306)	(534,674)	(543,042)	(551,410)	(501,314)
7 3921		TRANS. EQUIP. - CARS		(32,979)	(34,934)	(37,187)	(39,440)	(41,693)	(43,946)	(46,199)	(48,452)	(50,705)	(52,958)	(55,211)	(57,464)	(59,717)	(46,222)
8 3922		TRANS. EQUIP. - LIGHT TRUCKS															
9 3924		TRANS. EQUIP. - TRAILERS															
10 397		COMMUNICATIONS EQUIPMENT		(2,699)	(2,756)	(2,813)	(2,870)	(2,927)	(2,984)	(3,041)	(3,098)	(3,155)	(3,212)	(3,269)	(3,326)	(3,383)	(3,041)
11																	
12		TOTAL RESERVE		(720,239)	(731,727)	(743,930)	(756,235)	(768,914)	(782,060)	(795,691)	(809,513)	(823,432)	(837,351)	(851,270)	(865,189)	(879,108)	(797,294)
13																	
14																	
15																	
16 389		LAND	49.70%														
17 390		STRUCTURES & IMPROVEMENTS	49.70%	(100,441)	(100,938)	(101,448)	(101,979)	(102,672)	(103,581)	(104,704)	(105,936)	(107,216)	(108,496)	(109,775)	(111,055)	(112,335)	(105,429)
18 3911		OFFICE FURNITURE	49.70%	(10,503)	(10,623)	(10,744)	(10,864)	(10,984)	(11,104)	(11,225)	(11,345)	(11,465)	(11,586)	(11,706)	(11,826)	(11,946)	(11,225)
19 3912		OFFICE MACHINES	49.70%	(4,695)	(4,906)	(5,117)	(5,327)	(5,538)	(5,749)	(5,960)	(6,170)	(6,381)	(6,592)	(6,802)	(7,013)	(7,224)	(5,960)
20 3913		E.D.P. EQUIPMENT	46.80%	(211,483)	(215,136)	(218,976)	(222,841)	(226,730)	(230,640)	(234,563)	(238,479)	(242,395)	(246,311)	(250,227)	(254,144)	(258,060)	(214,615)
21 3921		TRANS. EQUIP. - CARS	49.70%	(16,391)	(17,362)	(18,482)	(19,602)	(20,721)	(21,841)	(22,961)	(24,081)	(25,200)	(26,320)	(27,440)	(28,560)	(29,679)	(22,152)
22 3922		TRANS. EQUIP. - LIGHT TRUCKS	49.70%														
23 3924		TRANS. EQUIP. - TRAILERS	49.70%														
24 397		COMMUNICATIONS EQUIPMENT	49.70%	(1,341)	(1,370)	(1,398)	(1,426)	(1,455)	(1,483)	(1,511)	(1,540)	(1,568)	(1,596)	(1,625)	(1,653)	(1,681)	(1,511)
25																	
26		TOTAL RESERVE AS ALLOCATED		(344,854)	(350,337)	(356,165)	(362,039)	(368,100)	(374,404)	(380,924)	(387,551)	(394,225)	(400,901)	(407,575)	(414,251)	(420,926)	(391,714)
27																	
28																	
29																	
30																	

SUPPORTING SCHEDULES: G-1(b-5), G-2(c-17)

RECAP SCHEDULES

EXHIBIT CMM-2



EXPLANATION: PROVIDE THE CALCULATION FOR DEPRECIATION AND AMORTIZATION  
THE PROJECTED TEST YEAR ENDING 12/31/95

TYPE C- DATA SHOWN

PROJECTED TEST YEAR ENDING 12/31/95

WITNESS: MARTIN

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED GAS DIVISIONS

DOCKET NO. 940620-GU

NOTE: DEPRECIATION RATES PER ORDER NO. 15842, DOCKET NO. 850845-GU.

ESTIMATED DEPRECIATION AND AMORTIZATION EXPENSE FOR THE YEAR ENDING 12/31/95

LINE NO	A/C NO	DESCRIPTION	% RATE	1995												TOTAL DEPRECIATION
				JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
1																
2	389	LAND														
3	390	STRUCTURES & IMPROVEMENTS	2.60	1,000	1,026	1,069	1,304	1,828	2,261	2,478	2,575	2,575	2,575	2,575	2,575	23,131
4	3911	OFFICE FURNITURE	6.40	242	242	242	242	242	242	242	242	242	242	242	242	2,064
5	3912	OFFICE MACHINES	12.60	424	424	424	424	424	424	424	424	424	424	424	424	5,088
6	3913	E.D.P. EQUIPMENT	11.70	7,910	8,201	8,260	8,309	8,368	8,368	8,368	8,368	8,368	8,368	8,368	8,368	71,524
7	3921	TRANS. EQUIP. - CARS	27.50	1,955	2,253	2,253	2,253	2,253	2,253	2,253	2,253	2,253	2,253	2,253	2,253	26,738
8	3922	TRANS. EQUIP. - LIGHT TRUCKS	13.30	0	0	0	0	0	0	0	0	0	0	0	0	0
9	3924	TRANS. EQUIP. - TRAILERS	18.20	0	0	0	0	0	0	0	0	0	0	0	0	0
10	397	COMMUNICATIONS EQUIPMENT	5.90	57	57	57	57	57	57	57	57	57	57	57	57	684
11																
12		TOTAL DEPRECIATION EXPENSE		11,468	12,203	12,305	12,679	13,172	13,605	13,822	13,919	13,919	13,919	13,919	13,919	121,809
13																
14																
15		ALLOCATION														
16		%														
17																
18	389	LAND	49.70%													
19	390	STRUCTURES & IMPROVEMENTS	49.70%	497	510	531	693	909	1,124	1,232	1,280	1,280	1,280	1,280	1,280	11,804
20	3911	OFFICE FURNITURE	49.70%	120	120	120	120	120	120	120	120	120	120	120	120	1,443
21	3912	OFFICE MACHINES	49.70%	211	211	211	211	211	211	211	211	211	211	211	211	2,529
22	3913	E.D.P. EQUIPMENT	46.80%	3,655	3,836	3,866	3,889	3,916	3,916	3,916	3,916	3,916	3,916	3,916	3,916	46,577
23	3921	TRANS. EQUIP. - CARS	49.70%	972	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	13,294
24	3922	TRANS. EQUIP. - LIGHT TRUCKS	49.70%													
25	3924	TRANS. EQUIP. - TRAILERS	49.70%													
26	397	COMMUNICATIONS EQUIPMENT	49.70%	28	28	28	28	28	28	28	28	28	28	28	28	340
27																
28		DEPRECIATION EXPENSE ALLOCATED		5,783	5,827	5,876	6,061	6,304	6,519	6,627	6,675	6,675	6,675	6,675	6,675	76,072
29																
30																
31																

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

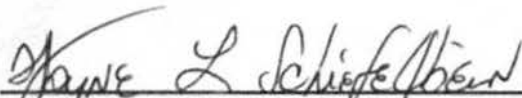
EXHIBIT CMM-2

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for a rate ) Docket No. 940620-CU  
increase by FLORIDA PUBLIC UTILITIES ) Filed: March 3, 1995  
COMPANY )

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that the Supplemental Direct Testimony and Exhibits of Cheryl M. Martin have been furnished on this 3rd day of March, 1995 by hand-delivery to VICKI D. JOHNSON, ESQ., Division of Legal Services, Florida Public Service Commission, 101 East Gaines Street, Tallahassee, Florida 32399-0863.

  
\_\_\_\_\_  
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Attorneys for FLORIDA PUBLIC  
UTILITIES COMPANY