MESSER CAPARELLO & SELFRICTION CENTER

Attorneys At Law

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November 12, 2009

# BY HAND DELIVERY

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

Re:

Docket No. 080366-GU

# Dear Ms. Brubaker:

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

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

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

Sincerely,

Norman H. Horton, Jr.

NHH/amb **Enclosures** 

Patricia Christensen, Esq.

Ms. Cheryl Martin

Docket File

DOCUMENT NUMBER-DATE

CHEDULE H-1			COST OF SERVICE				SCHEDULE 6 - PAGE 5 OF 21
LORIDA PUBLIC SERVICE COMMISSION			EXPLANATION: FULLY EMBEDDED COST OF				TYPE OF DATA SHOWN:
OMPANY: FLORIDA PUBLIC UTILITIES COMPANY			EMIDED COST OF	SERVICE STUDY			PROJECTED TEST YEAR: 12/31/2009
CONSOLIDATED NATURAL GAS DIVISION			SCHEDULE B				WITNESS: SCHNEIDERMANN
OCKET NO.: 080366-GU			PROPOSED RATE DES	BIGN			
	<del>-</del>			·····			
OTAL CURRENT BASE REVENUES	TOTAL 22,225,975	RS 9,967,462	GS-182 / GSTS-182 4,448,135	LV/LVTS 7.201.038	IS/ITS	GLS/GLSTS	
OTAL PROPOSED BASE REVENUES	22,223,913	12,047,704	5,976,168	11,182,357	531,262 1,181,013	78,078 108,672	•
JRRENT OTHER OPERATING REV	2,312,116	1,749,747	230,336	288,325	43,708	100,072	•
ROPOSED OTHER OPERATING REV	2,542,177	1,937,358	249,539	305,462	45,706 45,879	2 020	
CREASE OTHER OPERATING REV	2,342,777	187,611	19,204	17,137	45,679 2,170	3,939 169	-
THE OF STREET OF ENTING REV	220,231	101,011	19,204	11,131	2,170	109	
R TAX REVENUES	1,936,054	596,864	436,509	764,332	125,368	12,981	
REVENUES	1,441,002	640,377	394,147	406,478	120,000	12,001	
	.,,		,	,			
TAL CURRENT REVENUES	27,915,147	12,954,449	5,509,127	8,660,174	700,339	91,059	
TAL PROPOSED REVENUES	36,415,147	15,222,302	7,056,364	12,658,629	1,352,259	125,592	
IGINAL INCREASE	8,500,000	2,267,853	1,547,237	3,998,455	651,921	34,534	-
					·		
IAL PROPOSED REVENUE (Projected Test Year at M	larketable rates); Adjusted t TOTAL EXCL	o remove \$531,	000 Revenue per C Mai	tin's Request 2300	T2009		
	LAKE WORTH	RS	GS-1	LV/LVT\$	IS/ITS	LS	LK WORTH
as Sales (due to growth)	30,495,914	12,047,704	5,976,168	11,182,357	1,181,013	108,672	
ther Operating Revenue	2,542,177	1,937,358	249,539	305,462	45,879	3,939	-
Gross Recp + FF Tax	3,377,056	1,237,240	830,656	1,170,810	125,368	12,981	<del>-</del>
al Rev from Gas Sales Oth Op Rev+GRT&FF	36,415,147	15,222,302	7,056,364	12,658,629	1,352,259	125,592	
ocated Reduction of \$531,000		(221,970)	(102,895)	(184,586)	(19,718)	(1,831)	
usted Total	35,884,147	15,000,332	6,953,469	12,474,043	1,332,541	123,761	-
OTAL REVENUE INCREASE	7,969,000	2,045,883	1,444,342	3,813,869	632,203	32,703	
ERCENT INCREASE OVER BASE RATES	35.85%	20.53%	32.47%	52.96%	119.00%	41.89%	
STOMERS	52.137	47,235	3,565	1.282	13	42	_
ERMS	55,522,630	11,223,250	11,830,427	27,184,610	4,842,992	441,352	_
RRENT REVENUES	27,915,147	12,954,449	5,509,127	8,660,174	700,339	91,059	
	-				·	·	
OPOSED REVENUES USING 50% RULE	35,884,147	15,000,332	6,953,469	12,474,043	1,332,541	123,761	-
OPOSED REVENUES USING MARKETABLE RATES	35,884,147	15,000,332	6,953,469	12,474,043	1,332,541	123,761	-
herm at:							
URRENT		1.1543	0.4657	0.3186	0.1446	0.2063	n√a
ISING 50% "RULE"		1.3365	0.5070	0.4500	0.2754	0.0904	-/-
MARKET SENSITIVE RATES		1.3365	0.5878 0.5878	0.4589 0.4589	0.2751 0.2751	0.2804	n/a
AND SERVICE INTER		1.0003	0.0078	0.4569	0.2751	0.2804	n/a
posed Revenue	35,884,147	15,000,332	6,953,469	12,474,043	1,332,541	123,761	_
s other Op Revenue &TOTI	5,919,233	3,174,598	1,080,195	1,476,273	171,247	16,920	
st Chg \$/Cust/ month		8.00	15.00	45.00	240.00		
st Chq Revenue	5,906,081	4,534,533	641.674	692 434	37 440	_	
st Chg Revenue n-Fuel Energy Revenue	5,906,081 <b>24</b> ,058,833	4,534,533 7,291,201	641,674 5,231,599	692,434 10,305,336	37,440 1,123,855	- 106,841	• -

SUPPORTING SCHEDULES: H-1 p.7

RECAP SCHEDULES: N. M. I.R. - CA.E.

SCHEDULE H-1

FLORIDA PUBLIC SERVICE COMMISSION

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

EXPLANATION: FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY

SCHEDULE A OTHER OPERATING REVENUES CURRENT CHARGES SCHEDULE 6 - PAGE 2 OF 21

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/2009

		PROJECTED	ACTUAL							CURRE	NT SERVICI	E CHARGE	s		CURREN	IT SERVICE	CHARGES		
		2009* REVENUE Ø	2007 REVENUE (0)		CURREN	T SERVICE CH	ARGES							ALL	OCATE TOTA	L REVENUE	BY CUSTO	MER OR	
		CURRENT	CURRENT		:	2007 REVENUE	s				RATES			\$	PECIFIC 2007	NUMBER O	F OCCURA	NCES	
ACCT	OTHER REVENUES	CHARGES	CHARGES	RS	GS	LV/LVTS	ISATS	GLS/GLSTS *	RS	GS	LV/LVTS	ISATS	GLS/GLSTS *	RS	GS	LV/LVTS	IS/ITS	GLS/GLSTS	TOTAL
487	FORFEITED DISCOUNTS	902,300	779,563	706,265	53,303	19,173	194	628	N/A	N/A	N/A	N/A	N/A *	47.23	5 3,565	1,282	13	42	52,137
4880	MISC SERVICE REV-OTHER CHARGE	33,230	58,394	52,959	3,997	1,438	-	. *	42.00	60.00	90.00			1,26			10	42	1,344
4880								*						.,		,,			1,044
4881	MISC SERVICE REV-CREDIT		2,044	2,044					3.50	3.50	3.50	3.50	3,50	58	4 -				584
4882	MISC SERVICE REV-CHECK CHARGE	28,689	31,691	28,711	2,167	779	8	26 *	N/A	N/A	N/A	N/A	N/A *	47,23		1,282	13	42	52,137
4884	MISC SVC REV-CHANGE OF ACCOUNT	29,186	37,066	33,581	2,534	912	9	30 *	19.00	19.00	19.00	19.00	19.00 *	47.23			13	42	52,137
4884								•	24.00	24.00	24.00	24.00	24.00 *						SE,101
4885	MISC SVC REV-RECONNECT CHARGE	249,730	270,292	245,137	18,501	6,655	-		21.00	21.00	48.00			11.67	3 881	139			12,693
4886	MISC SVC REV-RECONNECT NON-PAY	289,953	287,899	261,105	19,706	7,088	-	- •	60.00	78.00	108.00		•	4,35					4,670
4886			•				-	*	74.00	97.00	137.00	137.00	•						-,0,0
4887	MISC SVC REV-BILL COLLECT CHG	93,576	76,112	68,956	5,204	1,872	19	61 *	16.00	16.00	16.00	16.00	16.00 *	4,31	0 325	117			4,752
4808	LAKE WORTH	696,427	708,870	268,022	125,399	264,663	46,418	3,103 *	16.00	16.00	16.00	16.00	16.00 *		-	-			4,102
4888 4952	MISC SVC REV-ALLOWANCES & ADJ	(13,600)	(13,255)	(12,009)	(906)	(326)	(3)	(11) *					*	47,23	5 3,565	1,282	13	42	52,137
4952 4953	MISC.GAS REVENUE UNBILLED REVENUES	44,992	43,079	39,029	2,946	1,060	11	35						47,23	5 3,565	1,282	13	42	52,137
49561	OTHER GAS REV - STORM	(38,598)						*						47,23	5 3,565	1,282	13	42	52,137
496		-	163,828	148,424	11,202	4,029	41	132	N/A	N/A	N/A	N/A	N/A	47,23	5 3,565	1,282	13	42	52,137
490	RATE REFUND PENDING ACCOUNTS	-	30,301	27,452	2,072	745	8	24	N/A	N/A	N/A	N/A	N/A *	47,23	5 3,565	1,282	13	42	52,137
	2007 REVENUES @ CURRENT CHARGES		2,474,618	1,869,675	245,123	308,087	46,704	4,028											
	2009 REVENUES @ CURRENT CHARGES	2,315,886	ALLOCATE	1,749,747	230,336	288,325	43,708	3,770					*	n/s	n/a	r/a	n/a	п/а	n/a

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

SUPPORTING SCHEDULES: DEMAND, E-1

RECAP SCHEDULES: H-1 p 1

SCHEDULE H-1

COST OF SERVICE

SCHEDULE 6 - PAGE 3 OF 21 TYPE OF DATA SHOWN:

FLORIDA PUBLIC SERVICE COMMISSION

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

EXPLANATION: FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY

PROJECTED TEST YEAR: 12/31/2009

SCHEDULE A OTHER OPERATING REVENUES PROPOSED CHARGES

		REVENUE 🙉											4	LLOC	ATE TOTAL	REVENUE	BY CUSTO	MER OR	
		PROPOSED		:	2009 REVENUE	s				2009 RAT	ES			SPE	CIFIC 2009 I	NUMBER OF	OCCURA	NCES	
ACCT	OTHER REVENUES	CHARGES	RS	GS	LV/LVTS	ISATS	GLS/GLSTS	RS	GS	LV/LVTS	ISATS	GLS/GLSTS	* R	;	GS	LV/LVTS	IS/ITS	GLS/GLSTS	TOTAL
487	FORFEITED DISCOUNTS	902.300	817.462	61,695	22,192	225	727	* NO CHANC	E INI DATE	ALLOCATE	ם מעפרת	ON CUSTOME		235	3,565	1,282			
4880	MISC SERVICE REV-OTHER CHARGE	41,100	37,275	2.813	1.012	223		* 52.00	75.00		U BASED	ON COSTOME	*	717	3,565	1,252	13	42	52,137
4880		***,100	01,210	2,010	1,012	_		• 52.00	13.00	112.00				597	24	9			763
4882	MISC SERVICE REV-CHECK CHARGE	28,700	26,001	1.962	706	7	23	NO CHANC	E IN RATE	. ALLOCATE	D BASED	ON CUSTOME	• 47	.235	3.565	1.282	13	42	627 52,137
4884	MISC SVC REV-CHANGE OF ACCOUNT	35,300	31,981	2,414	868	ģ	28	23.00	23.00		23.00			.390	105	38	13	42	1,533
4884		•		_,				*	20,00	20.00	20.00	20.00	•	.000	100	-	_	_	1,555
4885	MISC SVC REV-RECONNECT CHARGE	309,200	280,423	21,164	7,613			* 52.00	75.00	112.00		_	• ,	.393	282	68			5.743
4886	MISC SVC REV-RECONNECT NON-PAY	391,400	354,973	26,790	9,636	-		81.00	104.00					.382	258	68			4.708
4886								•					•						4,100
4887	MISC SVC REV-BILL COLLECT CHG	146,200	132,454	9,996	3,596	36	118	* 25.00	25.00	25.00	25.00	25.00	• 47	.235	3.565	1,282	13	42	52,137
	LAKE WORTH	696,427	263,317	123,197	260,017	45,603	3,048	•					•			-			52,101
4888	MISC SVC REV-ALLOWANCES & ADJ	(13,600)	(12,321)	(930)	(334)	(3)	(11)	NO CHANG	E IN RATE	- ALLOCATE	D BASED	ON CUSTOME	• 47	.235	3,565	1,282	13	42	52.137
493	RENT FROM GAS PROPERTY	-						•						235	3,565	1,282	13	42	52,137
4951	OVER REC; FUEL ADJ. PURCHAS GAS	-						•					• 47	,235	3,565	1,282	13	42	52.137
4952	MISC.GAS REVENUE	44,992	40,761	3,076	1,107	11	36	•					* 47	,235	3,565	1,282	13	42	52,137
4953	UNBILLED REVENUES	(38,598)	(34,969)	(2,639)	(949)	(10)	(31)	•					• 47	,235	3,565	1,282	13	42	52,137
	SERVICE CHARGE & INCREMENTAL REVENUES	2,543,421	1,937,358	249,539	305,462	45,879	3,939	•					* * n/a		n/a	n/a	n/a	n/a	п/а
								•					*						
	TOTAL GROSS RECEIPTS REVENUES	1,936,054	596,864	436,509	764,332	125,368	12,981												
	TOTAL FRANCHISE FEE REVENUES	1,441,002	640,377	394,147	406,478	-													
	TOTAL OTHER REVENUES	5.920,477	3,174,598	1,080,195	1,476,273	171,247	16,920												
	PROPOSED INCREASE IN OTHER REVENUES	226,291	187,611	19,204	17,137	2,170	169												
													Note: 1	Where '	total ≈52,137	7 these Acco	unts are al	located based or	Customers

SUPPORTING SCHEDULES: DEMAND, E-1

RECAP SCHEDULES: H-1 p1

SCHEDULE H-2			COST OF SERV	ICE		SCHEDULE 6 - PAGE 16 OF 21
FLORIDA PUBLIC SERVICE COMMISSION				FULLY ALLOCA		TYPE OF DATA SHOWN:
COMPANY: FLORIDA PUBLIC UTILITIES COMPANY CONSOLIDATED NATURAL GAS DIVISION DOCKET NO.: 080366-GU			EMBEDDED CO SUMMARY	ST OF SERVICE	STUDY	PROJECTED TEST YEAR: 12/31/
SUMMARY:	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE	
ATTRITION	-	-	-	-	-	
O&M	18,079,564	12,314,941	4,645,647	1,118,976	-	
DEP.	3,622,061	1,409,164	2,212,897	-	-	
AMORTIZATION-OTHER GAS PLANT	456,348	177,542	278,806	-	-	
AMORT OF UTILY PLANT-ACQ ADJ AND BARE STEEL	778,791	302,989	475,802	-	-	
AMORT OF AEP - EXCESS MACC	(2,460)	(957)	(1,503)	_	-	
OTAL TAXES OTHER THAN INCOME	5,429,422	744,164	1,168,607	-	3,516,651	
RETURN	5,985,578	2,206,117	3,805,432	(25,972)	-	
NCOME TAXES	(1,184,829)	(436,695)	(753,275)	5,141	-	
EVENUES CREDITED TO COST OF SERVICE	-	- 1	- '	-	_	
OTAL COST	33,164,475	16,717,267	11,832,412	1,098,146	3,516,651	
ATE BASE	73,262,887	27,002,658	46,578,118	(317,889)	-	
NOWN DIRECT & SPECICAL ASSIGNMENTS: RATE BASE ITEMS(PLANT-ACC.DEP):						
81-382 METERS	6,082,886	6,082,886	-	_	-	
83-384 HOUSE REGULATORS	1,993,427	1,993,427	-	_	-	
85 INDUSTRIAL MEAS.& REG.EQ.	33,874	-	33,874	-	-	
76 MAINS	39,463,891	-	39,463,891	-	-	
80 SERVICES	14,084,865	14,084,865	-	-	-	
78 MEAS.& REG.STA,EQGEN.	209,588	-	209,588	-	-	
92 Maint. of Services O & M ITEMS	193,322	193,322	-	-	-	
76 MEAS.& REG.STA.EQ.IND.	14,342	-	14,342	-	-	
78 METER & HOUSE REG.	1,702,587	1,702,587	-	-	-	
90 MAINT.OF MEAS.& REG.STA.EQIND.	-	-	-	-	-	
93 MAINT OF METERS AND HOUSE REG.	135,247	135,247	-	-	-	
74 MAINS AND SERVICES	1,616,205	479,493	1,136,711	-	-	
887 MAINT, OF MAINS	436,890	_	436,890		_	

RECAP SCHEDULES: H-2 p.2-4

SUPPORTING SCHEDULES: H-3 p.1

SCHEDULE H-2			COST OF SERVICE					SCHEDULE 6 - PAGE 15 OF 21
COMPANY: FLORIDA PUBLIC UTILITIES COMPANY			EXPLANATION: FULI EMBEDDED COST O					TYPE OF DATA SHOWN:
CONSOLIDATED NATURAL GAS DIVISION DOCKET NO.: 080366-GU			DEVELOPMENT OF A		PROJECTED TEST YEAR: 12/31/2009			
CUSTOMER COSTS	TOTAL	RS	GS / GSTS		LV/LVT\$	IS/ITS	GLS/GLSTS	
CUSTOMER	52,137	47,235	3,565		1,282	13	42	
AVERAGE METER COST INDEX	NA as as	1.00000	3.83199		16.29041	16.29041	0.39039	
WEIGHTED CUSTOMER COST WEIGHTED CUST	82,012 1,00	47,235 0.58	13,661 0,17	•	20,889 0.25	212 0.00	16 0.00	
ALISHTED COOT	1.00	0.36	0.17	-	0.25	0.00	0.00	
CAPACITY COSTS								
PEAK AND AVERAGE METHOD (THERMS)	5,443,583	1,219,665	1,244,551		2,523,077	415,032	41,258	
CAPACITY	1.00	0.22	0.23	-	0.46	80.0	0.01	
COMMODITY COSTS								
ANNUAL SALES (THERMS)	55,522,630	11,223,250	11,830,427		27,184,610	4,842,992	441,352	
SALES	1.00	0.20	0.21	-	0.49	0,09	0.01	
REVENUE-RELATED COSTS	0.01625	=FACTOR						
TAX ON CAP, CUST, COMM	481,777	203,147	93,011	-	167,049	16,918	1,653	·
TAX ALLOC		0.42	0.19	-	0.35	0.04	0.00	
TAX ALLOC W/O LK WORTH		0.42	0.19	-	0.35	0.04	0.00	
SUPPORTING SCHEDULES: E-2 p.3, E-4 p.1, H-2 p.6, H-DE	MAND		<b></b>					RECAP SCHEDULES: H-2 p.2-4

SCHEDULE H-2

COST OF SERVICE

SCHEDULE 6 - PAGE 14 OF 21

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/2009

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY CONSOLIDATED NATURAL GAS DIVISION

DOCKET NO.: 080366-GU

ALLOCATION OF RATE BASE TO CUSTOMER CLASSES SCHEDULE F

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

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

RECAP SCHEDULES; H-2 p.1

COST OF SERVICE

SCHEDULE 6 - PAGE 13 OF 21

RECAP SCHEDULES: H-2 p.1

FLORIDA PUBLIC SERVICE COMMISSION

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

EXPLANATION: FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY TYPE OF DATA SHOWN:

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

ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSES SCHEDULE E PROJECTED TEST YEAR: 12/31/2009

	TOTAL	RS	GS / GSTS		LV/LVTS	IS/ITS	GLS/GLSTS	ALLOCATOR
OPERATIONS AND MAINTENANCE EXPENSE:						.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
DIRECT AND SPECIAL ASSIGNMENTS:								
CUSTOMER								
878 Meters and House Regulators	1,702,587	980,598	283,594	_	433,657	4.396	340	WEIGHTED CUST
893 Maint, of Meters & House Reg.	135,247	77,895	22,528	_	34,448	349	27	WEIGHTED CUST
874 Mains & Services	479,493	276,162	79,868	_	122,129	1,238	96	WEIGHTED CUST
892 Maint, of Services	193,322	111,343	32,201	_	49,240	499	39	WEIGHTED CUST
ALL OTHER CUSTOMER	9,804,293	5,646,746	1,633,066	-	2,497,203	25,317	1,960	
CUSTOMER TOTAL	12,314,941	7,092,745	2,051,256	_	3,136,678	31,800	2,462	
CAPACITY	.2,011,011	7,002,7110	2,001,200		0,100,010	- 1,1	-,	
876 Measuring & Reg. Sta. Eq. 1	14,342	3,213	3,279	_	6,647	1,093	109	PEAK/AVE
890 Maint. of Meas.& Reg.Sta.Eq1	11,012	0,2,0	-	_	-	-	*	PEAK/AVE
874 Mains and Services	1,136,711	254,686	259,883	_	526,861	86,666	8,615	DIRECT
887 Maint, of Mains	436,890	97,888	99,885	_	202,497	33,310	3,311	DIRECT
ALL OTHER CAPACITY	3,057,704	685,095	699,074	_	1,417,232	233,127	23,175	PEAK/AVE
APACITY TOTAL	4,645,647	1,040,883	1,062,121	_	2,153,237	354,195	35,211	
COMMODITY	.,,,-	.,,,,,,,,,	.,,			•	·	
Account #	-	-	_	_	_	-	-	COMMODITY
Account #	_	_	_	_	_	_	-	COMMODITY
Account #	_	_	_		_	-	-	COMMODITY
All Other	1,118,976	226,188	238,425	_	547,865	97,603	8.895	COMMODITY
OMMODITY TOTAL	1,118,976	226,188	238,425	_	547,865	97,603	8.895	
OTAL O&M	18,079,564	8,359,816	3,351,802	-	5,837,780	483,599	46,568	
DEPRECIATION EXPENSE:								
Customer	1,409,164	811,603	234,720	_	358,921	3,639	282	WEIGHTED CUS
Capacity	2,212,897	495,812	505,928	_	1,025,668	168,717	16,772	DIRECT
Total	3,622,061	1,307,415	740,648	_	1,384,589	172,355	17,054	
050.1 AMORT, OF OTHER GAS PLANT:		.,			., ,	·	·	
Customer	177,542	102,255	29,573	_	45,221	458	35	WEIGHTED CUS
Capacity	278,806	62,468	63,743	_	129,225	21,257	2,113	PEAK/AVE
Total	456,348	164,723	93,315		174,446	21,715	2,149	
060.1 AMORT, OF ACQUISITION ADJ AND BARE STEEL	.,		,-					
Customer	302,989	174,505	50,468	-	77,173	782	61	WEIGHTED CUS
Capacity	475,802	106,606	108,781	_	220,532	36,276	3,606	PEAK/AVE
Total	778,791	281,111	159,249	-	297,705	37,059	3,667	
070.5 AMORT OF AEP - EXCESS MACC		·	·					
Customer	(957)	(551)	(159)	-	(244)	(2)	(0)	WEIGHTED CUS
Capacity	(1,503)	(337)	(344)	-	(697)	(115)	(11)	PEAK/AVE
Total	(2,460)	(888)	(503)	_	(940)	(117)	(12)	

SCHEDULE H-2

COST OF SERVICE

SCHEDULE 6 - PAGE 12 OF 21 TYPE OF DATA SHOWN:

FLORIDA PUBLIC SERVICE COMMISSION

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

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

EXPLANATION: FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY

ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSES SCHEDULE E

RECAP SCHEDULES: H-2 p.1

PROJECTED TEST YEAR: 12/31/2009

744,164 1,168,607							
•							
1 169 607	428,599	123,953	-	189,542	1,922	149	WEIGHTED CUST
1,100,007	261,833	267,175	-	541,644	89,097	8,857	CAPACITY
1,912,771	690,431	391,128	_	731,186	91,019	9,006	371271377
3,516,651	1,482,836	678,916	-	1,219,343	123,487	12,069	TAX ALLOC W/O LK WORT
5,429,422	2,173,267	1,070,044	-	1,950,529	214,506	21,075	
2,206,117	1,270,605	367,465	-	561.909	5.697	441	RB-CUST-DIRECT
3,805,432	852,628		_				RB-CAP-DIRECT
(25,972)	(5,250)		-				RB-COM-DIRECT
5,985,578	2,117,983	1,231,957	-	2,312,994	293,567	29,077	,
(436,695)	(251,513)	(72,739)	-	(111.228)	(1.128)	(87)	RB-CUST-DIRECT
(753,275)	(168,775)		-				RB-CAP-DIRECT
5,141	1,039	1,095	-	2.517	448	41	RB-COM-DIRECT
(1,184,829)	(419,249)	(243,862)	-	(457,851)	(58,111)	(5,756)	
-	-	-	-	-	-	-	DIRECT
16,717,267	9,628,248	2,784,536	_	4,257,973	43.168	3.342	
11,832,412	2,651,117	2,705,211	-	5,484 271	902,131	89,681	
1,098,146	221,977	233,986	-	537,667	95,786	8,729	
29,647,824	12,501,343	5,723,733	-	10,279,910	1,041,086	101,753	
3,516,651	1,482,836	678,916	-	1,219,343	123,487	12,069	
33,164,475	13,984,179	6,402,649	-	11,499,253	1,164,573	113,822	
33,164,475	13,984,179	6,402,649	-	11,499,253	1,164,573	113,822	
	5,429,422  2,206,117 3,805,432 (25,972) 5,985,578  (436,695) (753,275) 5,141 (1,184,829)  16,717,267 11,832,412 1,098,146 29,647,824 3,516,651 33,164,475	5,429,422 2,173,267  2,206,117 1,270,605 3,805,432 852,628 (25,972) (5,250) 5,985,578 2,117,983  (436,695) (251,513) (753,275) (168,775) 5,141 1,039 (1,184,829) (419,249)  16,717,267 9,628,248 11,832,412 2,651,117 1,098,146 221,977 29,647,824 12,501,343 3,516,651 1,482,836 33,164,475 13,984,179	5,429,422 2,173,267 1,070,044  2,206,117 1,270,605 367,465 3,805,432 852,628 870,025 (25,972) (5,250) (5,534) 5,985,578 2,117,983 1,231,957  (436,695) (251,513) (72,739) (753,275) (168,775) (172,219) 5,141 1,039 1,095 (1,184,829) (419,249) (243,862)  16,717,267 9,628,248 2,784,536 11,832,412 2,651,117 2,705,211 1,098,146 221,977 233,986 29,647,824 12,501,343 5,723,733 3,516,651 1,482,836 578,916 33,164,475 13,984,179 6,402,649	5,429,422 2,173,267 1,070,044 -  2,206,117 1,270,605 367,465 - 3,805,432 852,628 870,025 - (25,972) (5,250) (5,534) - 5,985,578 2,117,983 1,231,957 -  (436,695) (251,513) (72,739) - (753,275) (168,775) (172,219) - 5,141 1,039 1,095 - (1,184,829) (419,249) (243,862) -  16,717,267 9,628,248 2,784,536 - 11,832,412 2,651,117 2,705,211 - 1,098,146 221,977 233,986 - 29,647,824 12,501,343 5,723,733 - 3,516,651 1,482,836 678,916 - 33,164,475 13,984,179 6,402,649 -	5,429,422       2,173,267       1,070,044       -       1,950,529         2,206,117       1,270,605       367,465       -       561,909         3,805,432       852,628       870,025       -       1,763,801         (25,972)       (5,250)       (5,534)       -       (12,716)         5,985,578       2,117,983       1,231,957       -       2,312,994         (436,695)       (251,513)       (72,739)       -       (111,228)         (753,275)       (168,775)       (172,219)       -       (349,140)         5,141       1,039       1,095       -       2,517         (1,184,829)       (419,249)       (243,862)       -       (457,851)         16,717,267       9,628,248       2,784,536       -       4,257,973         11,832,412       2,651,117       2,705,211       -       5,484,271         1,098,146       221,977       233,986       -       57,667         29,647,824       12,501,343       5,723,733       -       10,279,910         3,516,651       1,482,836       678,916       -       1,219,343         33,164,475       13,984,179       6,402,649       -       11,499,253	5,429,422       2,173,267       1,070,044       -       1,950,529       214,506         2,206,117       1,270,605       367,465       -       561,909       5,697         3,805,432       852,628       870,025       -       1,763,801       290,135         (25,972)       (5,250)       (5,534)       -       (12,716)       (2,265)         5,985,578       2,117,983       1,231,957       -       2,312,994       293,567         (436,695)       (251,513)       (72,739)       -       (111,228)       (1,128)         (753,275)       (168,775)       (172,219)       -       (349,140)       (57,431)         5,141       1,039       1,095       -       2,517       448         (1,184,829)       (419,249)       (243,862)       -       (457,851)       (58,111)         -       -       -       -       -       -       -       -       8,18         (1,184,829)       (419,249)       (243,862)       -       4,257,973       43,168       -       -       4,257,973       43,168       -       -       5,484,271       902,131       -       -       -       5,766       95,786       -       29,647,824       1	5,429,422       2,173,267       1,070,044       -       1,950,529       214,506       21,075         2,206,117       1,270,605       367,465       -       561,909       5,697       441         3,805,432       852,628       870,025       -       1,763,801       290,135       28,842         (25,972)       (5,250)       (5,534)       -       (12,716)       (2,265)       (206)         5,985,578       2,117,983       1,231,957       -       2,312,994       293,567       29,077         (436,695)       (251,513)       (72,739)       -       (111,228)       (1,128)       (87)         (753,275)       (168,775)       (172,219)       -       (349,140)       (57,431)       (5,709)         5,141       1,039       1,095       -       2,517       448       41         (1,184,829)       (419,249)       (243,862)       -       (457,851)       (58,111)       (5,756)         -<

SCHEDULE H-2			COST OF SERVICE					SCHEDULE 6 - PAGE 11 OF 21
FLORIDA PUBLIC SERVICE COMMISSION			EXPLANATION: FUI					TYPE OF DATA SHOWN:
COMPANY: FLORIDA PUBLIC UTILITIES COMPANY CONSOLIDATED NATURAL GAS DIVISION DOCKET NO.: 080366-GU			EMBEDDED COST ( SUMMARY	OF SERVICE	STUDY			PROJECTED TEST YEAR: 12/31/2009
SUMMARY	TOTAL	RS	GS / GSTS		LV/LVTS	IS/ITS	GLS/GLSTS	
RB	73,262,887	25,923,909	15,079,027	-	28,310,824	3,593,226	355,901	
ATTRITION O&M	19.070.564	0.050.046	0.054.000					
DEPRECIATION	18,079,564	8,359,816	3,351,802	-	5,837,780	483,599	46,568	
AMORTIZATION EXPENSES	3,622,061	1,307,415	740,648	-	1,384,589	172,355	17,054	
	1,232,679	444,946	252,061	-	471,211	58, <del>6</del> 57	5,804	
TOTI - OTHER	1,912,771	690,431	391,128	-	731,186	91,019	9,006	
TOTI - REV. RELATED	3,516,651	1,482,836	678,916	-	1,219,343	123,487	12,069	
INCOME TAXES TOTAL	(1,184,829)	(419,249)	(243,862)	-	(457,851)	(58,111)	(5,756)	
REVENUE CREDITED TO COS:			<u>-</u>	-	-	-	-	
TOTAL COST - CUSTOMER	16,717,267	9,628,248	2,784,536	-	4,257,973	43,168	3,342	
TOTAL COST - CAPACITY	11,832,412	2,651,117	2,705,211	-	5,484,271	902,131	89,681	
TOTAL COST - COMMODITY	1,098,146	221,977	233,986	-	537,667	95,786	8,729	
TOTAL COST - REVENUE	3,516,651	1,482,836	678,916	-	1,219,343	123,487	12,069	
NO. OF CUSTOMERS	52,137	47,235	3,565	-	1,282	13	42	
PEAK MONTH SALES	6,106,118	1,425,239	1,441,202		2,766,404	427,842	45,430	
ANNUAL SALES	55,522,630	11,223,250	11,830,427	-	27,184,610	4,842,992	441,352	

SUPPORTING SCHEDULES: H-2 p.2-5

RECAP SCHEDULES: H-1 p.6

SCHEDULE H-3 COST OF SERVICE SCHEDULE 6 - PAGE 20 OF 21 FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: PROVIDE A FULLY ALLOCATED TYPE OF DATA SHOWN: EMBEDDED COST OF SERVICE STUDY PROJECTED TEST YEAR: 12/31/2009 COMPANY: FLORIDA PUBLIC UTILITIES COMPANY CONSOLIDATED NATURAL GAS DIVISION DOCKET NO.: 080366-GU CLASSIFICATION OF RATE BASE PLANT - 1010 SCHEDULE I ACCOUNT DESCRIPTION TOTAL CUSTOMER CAPACITY COMMODITY REVENUE CLASSIFIER

360-363	LOCAL STORAGE PLANT	_	•			CAPACITY
301-303	INTANGIBLE PLANT:	213,641	-	213,641	-	CAPACITY
304-320	PRODUCTION PLANT	•	-	-	-	CAPACITY
074	DISTRIBUTION PLANT:	22 222		00.000		CADAOITY
374	LAND	92,008	*	92,008	•	CAPACITY
3741	LAND RIGHTS	12,910	-	12,910	•	CAPACITY
375	STRUCTURES AND IMPROVEMENTS	384,157	-	384,157	-	CAPACITY
3761	MAINS- PLASTIC	29,730,689	-	29,730,689	-	CAPACITY
3762	MAINS -OTHER-(CAST IRON, STEEL)	30,539,600	-	30,539,600	-	CAPACITY
378	MEASURE/REGULATOR EQPGENERAL	307,102	-	307,102	-	CAPACITY
379	MEASURE/REGEQP.CITY GATE STN	2,274,266		2,274,266	-	CAPACITY
3801	SERVICES- PLASTIC	23,310,492	23,310,492	-	-	CUSTOMER
3802	SERVICES -OTHER- CAST IRON,ETC	2,113,030	2,113,030	-	-	CUSTOMER
380299	SERVICES CONTRA ACCOUNT	-	•	-	-	CUSTOMER
381	METERS	5,996,955	5,996,955	-	-	CUSTOMER
382	METER INSTALLATIONS	3,331,001	3,331,001	•	-	CUSTOMER
383	HOUSE REGULATORS	2,130,059	2,130,059	•	-	CUSTOMER
384	HOUSE REGULATOR INSTALLATIONS	1,000,365	1,000,365	-	-	CUSTOMER
385	IND MEASURING/REG STATION EQP	29,222	-	29,222	-	CAPACITY
386	OTHER PROPTY ON CUST PREM-RENT	-		-	-	ac 374-385
387	OTHER EQUIPMENT	754,146	282,153	471,993	-	ac 374-385
	TOTAL DISTRIBUTION PLANT	102,006,002	38,164,055	63,841,947	-	CHECKSUM
389-399	TOTAL DISTRIBUTION PLANT GENERAL PLANT:	102,006,002	38,164,055 5,243,682	63,841,947 5,243,682	- -	CAP/CUST
389-399			····		- -	
389-399 1140			····		-, -	
	GENERAL PLANT: PLANT ACQUISITIONS:	10,487,364	····	5,243,682	-	CAP/CUST CAPACITY
	GENERAL PLANT:	10,487,364	····	5,243,682	- - -	CAP/CUST
1140 1050	GENERAL PLANT: PLANT ACQUISITIONS: GAS PLANT FOR FUTURE USE:	10,487,364 1,263,776	5,243,682	5,243,682 1,263,776	- - -	CAP/CUST CAPACITY CAPACITY
1140	GENERAL PLANT: PLANT ACQUISITIONS:	10,487,364	····	5,243,682	- - - - -	CAP/CUST CAPACITY
1140 1050	GENERAL PLANT: PLANT ACQUISITIONS: GAS PLANT FOR FUTURE USE: CWIP:	10,487,364 1,263,776	5,243,682	5,243,682 1,263,776	- - - - -	CAP/CUST CAPACITY CAPACITY
1140 1050 1070	GENERAL PLANT:  PLANT ACQUISITIONS:  GAS PLANT FOR FUTURE USE:  CWIP:  COMMON PLANT ALLOCATED	10,487,364 1,263,776 - 359,427	5,243,682	5,243,682 1,263,776 - 224,953	- - - -	CAP/CUST CAPACITY CAPACITY ac 374-387
1140 1050 1070 303	GENERAL PLANT:  PLANT ACQUISITIONS:  GAS PLANT FOR FUTURE USE:  CWIP:  COMMON PLANT ALLOCATED  MISC INTANGIBLE PLANT	10,487,364 1,263,776 - 359,427 953	5,243,682 - - - 134,474	5,243,682 1,263,776 - 224,953	- - - -	CAP/CUST CAPACITY CAPACITY ac 374-387 CAPACITY
1140 1050 1070 303 389	GENERAL PLANT:  PLANT ACQUISITIONS:  GAS PLANT FOR FUTURE USE:  CWIP:  COMMON PLANT ALLOCATED  MISC INTANGIBLE PLANT  LAND	10,487,364 1,263,776 - 359,427 953 238,209	5,243,682 - - - 134,474 119,105	5,243,682 1,263,776 - 224,953 953 119,105		CAP/CUST  CAPACITY  BC 374-387  CAPACITY  CAPACITY  CAP/CUST
1140 1050 1070 303 389 390	GENERAL PLANT:  PLANT ACQUISITIONS:  GAS PLANT FOR FUTURE USE:  CWIP:  COMMON PLANT ALLOCATED  MISC INTANGIBLE PLANT  LAND  STRUCTURES AND IMPROVEMENTS	10,487,364 1,263,776 - 359,427 953 238,209 1,308,971	5,243,682 - - 134,474 119,105 654,486	5,243,682 1,263,776 - 224,953 953 119,105 654,486		CAP/CUST  CAPACITY  BC 374-387  CAPACITY  CAPACITY  CAP/CUST  CAP/CUST
1140 1050 1070 303 389 390 3911	GENERAL PLANT:  PLANT ACQUISITIONS:  GAS PLANT FOR FUTURE USE:  CWIP:  COMMON PLANT ALLOCATED MISC INTANGIBLE PLANT LAND STRUCTURES AND IMPROVEMENTS OFFICE FURNITURE & EQUIPMENT	10,487,364 1,263,776 359,427 953 238,209 1,308,971 28,388	5,243,682 - - 134,474 - 119,105 654,486 14,194	5,243,682 1,263,776 - 224,953 953 119,105 654,486 14,194		CAP/CUST  CAPACITY  CAPACITY  ac 374-387  CAPACITY  CAP/CUST  CAP/CUST  CAP/CUST  CAP/CUST
1140 1050 1070 303 389 390 3911 3912	GENERAL PLANT:  PLANT ACQUISITIONS:  GAS PLANT FOR FUTURE USE:  CWIP:  COMMON PLANT ALLOCATED  MISC INTANGIBLE PLANT  LAND  STRUCTURES AND IMPROVEMENTS  OFFICE FURNITURE & EQUIPMENT  OFFICE MACHINES	10,487,364 1,263,776 359,427 953 238,209 1,308,971 28,388 80,019	5,243,682 - - 134,474 119,105 654,486 14,194 40,010	5,243,682 1,263,776 - 224,953 953 119,105 654,486 14,194 40,010	- - - - - -	CAP/CUST  CAPACITY  BC 374-387  CAPACITY  CAP/CUST  CAP/CUST  CAP/CUST  CAP/CUST  CAP/CUST  CAP/CUST
1140 1050 1070 303 389 390 3911 3912 3913	GENERAL PLANT:  PLANT ACQUISITIONS:  GAS PLANT FOR FUTURE USE:  CWIP:  COMMON PLANT ALLOCATED  MISC INTANGIBLE PLANT  LAND  STRUCTURES AND IMPROVEMENTS  OFFICE FURNITURE & EQUIPMENT  OFFICE MACHINES  EDP EQUIPMENT	10,487,364 1,263,776 - 359,427 953 238,209 1,308,971 28,388 80,019 687,901	5,243,682 - - - 134,474 - 119,105 654,486 14,194 40,010 343,951	5,243,682 1,263,776 - 224,953 953 119,105 654,486 14,194 40,010 343,951		CAP/CUST  CAPACITY  BC 374-387  CAPACITY  CAP/CUST  CAP/CUST  CAP/CUST  CAP/CUST  CAP/CUST  CAP/CUST  CAP/CUST  CAP/CUST
1140 1050 1070 303 389 390 3911 3912 3913 391305	GENERAL PLANT:  PLANT ACQUISITIONS:  GAS PLANT FOR FUTURE USE:  CWIP:  COMMON PLANT ALLOCATED  MISC INTANGIBLE PLANT  LAND  STRUCTURES AND IMPROVEMENTS  OFFICE FURNITURE & EQUIPMENT  OFFICE MACHINES  EDP EQUIPMENT  COMPUTER SOFTWARE	10,487,364 1,263,776 359,427 953 238,209 1,308,971 28,388 80,019 687,901 1,123,128	5,243,682 - - 134,474 119,105 654,486 14,194 40,010 343,951 561,564	5,243,682 1,263,776 - 224,953 953 119,105 654,486 14,194 40,010 343,951 561,564		CAP/CUST  CAPACITY  ac 374-387  CAPACITY  CAP/CUST
1140 1050 1070 303 389 390 3911 3912 3913 391305 3921	GENERAL PLANT:  PLANT ACQUISITIONS:  GAS PLANT FOR FUTURE USE:  CWIP:  COMMON PLANT ALLOCATED MISC INTANGIBLE PLANT LAND STRUCTURES AND IMPROVEMENTS OFFICE FURNITURE & EQUIPMENT OFFICE MACHINES EDP EQUIPMENT COMPUTER SOFTWARE TRANSPORTATION EQUIP-CARS	10,487,364 1,263,776 359,427 953 238,209 1,308,971 28,388 80,019 687,901 1,123,128 83,230	5,243,682 - - 134,474 - 119,105 654,466 14,194 40,010 343,951 561,564 41,615	5,243,682 1,263,776 - 224,953 953 119,105 654,486 14,194 40,010 343,951 561,564 41,615		CAP/CUST  CAPACITY  ac 374-387  CAPACITY  CAP/CUST  CAP/CUST
1140 1050 1070 303 389 390 3911 3912 3913 391305	GENERAL PLANT:  PLANT ACQUISITIONS:  GAS PLANT FOR FUTURE USE:  CWIP:  COMMON PLANT ALLOCATED  MISC INTANGIBLE PLANT  LAND  STRUCTURES AND IMPROVEMENTS  OFFICE FURNITURE & EQUIPMENT  OFFICE MACHINES  EDP EQUIPMENT  COMPUTER SOFTWARE	10,487,364 1,263,776 359,427 953 238,209 1,308,971 28,388 80,019 687,901 1,123,128	5,243,682 - - 134,474 119,105 654,486 14,194 40,010 343,951 561,564	5,243,682 1,263,776 - 224,953 953 119,105 654,486 14,194 40,010 343,951 561,564		CAP/CUST  CAPACITY  BC 374-387  CAPACITY  CAP/CUST

(17,218)

(23,432)

3,715,289

118,045,499

(8,609)

(11,716)

1,857,168

45,399,379

(8,609)

(11,716)

1,858,121

72,646,119

MISCELLANEOUS EQUIPMENT

TOTAL COMMON PLANT ALLOCATED

TANGIBLE PROPERTY

TOTAL PLANT

398

399

1180

CAP/CUST

CAP/CUST

	SCHEDULE H-3		COST OF SERVICE			SCHEDULE 6 - PAGE 21 OF 21
	FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: PROVI		ATED	TYPE OF DATA SHOWN:
	COMPANY: FLORIDA PUBLIC UTILITIES COMPANY		INIDEDDED COST OF A	SERVICE STUDY		PROJECTED TEST YEAR: 12/31/2009
	CONSOLIDATED NATURAL GAS DIVISION	(	CLASSIFICATION OF R	ATE BASE		FROSECTED TEST TEAR. (2/31/2008
	DOCKET NO.: 080366-GU		CCUMULATED DEPR			
CCOUNT	DESCRIPTION	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
	LOCAL STORAGE PLANT	_	-	-	-	CAPACITY
01-303	INTANGIBLE PLANT:	(114,332)	=	(114,332)	-	CAPACITY
04-320	PRODUCTION PLANT	-	-	-	-	CAPACITY
	DISTRIBUTION PLANT:					
374	LAND	646		646	_	CAPACITY
3741	LAND RIGHTS	3,241		3,241	-	CAPACITY
375	STRUCTURES AND IMPROVEMENTS	(190,019)	_	(190,019)	_	CAPACITY
3761	MAINS- PLASTIC	(5,546,331)		(5,546,331)		CAPACITY
3762	MAINS -OTHER-(CAST IRON, STEEL)	(15,260,067)	-		•	
378	MEASURE/REGULATOR EQPGENERAL		-	(15,260,067)	-	CAPACITY
379		(97,514)	-	(97,514)	•	CAPACITY
	MEASURE/REGEQP.CITY GATE STN	(546,848)		(546,848)	•	CAPACITY
3801	SERVICES- PLASTIC	(6,230,859)	(6,230,859)	-	-	CUSTOMER
3802	SERVICES -OTHER- CAST IRON, ETC	(1,862,728)	(1,862,728)	-	•	CUSTOMER
380299	SERVICES CONTRA ACCOUNT	-	*	-	-	CUSTOMER
381	METERS	(2,375,969)	(2,375,969)	-	-	CUSTOMER
382	METER INSTALLATIONS	(869,101)	(869,101)	_		CUSTOMER
383	HOUSE REGULATORS	(826,432)	(826,432)	_	_	CUSTOMER
384	HOUSE REGULATOR INSTALLATIONS	(310,565)	(310,565)	_	_	CUSTOMER
	IND MEASURING/REG STATION EQP	4,652	(0.0,000)	4,652		CAPACITY
386	OTHER PROPTY.ON CUST.PREM-RENT	1,002		7,032	<del>-</del>	
	OTHER EQUIPMENT	(128,819)	(47,118)	(81,701)		ac 374-385 ac 374-385
	TOTAL DISTRIBUTION PLANT	(34,236,713)	(12,522,772)	(21,713,941)	-	CHECKSUM
389-399	GENERAL PLANT:	(1,551,149)	(775,575)	(775,575)		CAP/CUST
	ACCUM, AMORT ACQ, ADJ,	(544,545)	(7.0,5.0)		-	
1130		(544,545)	-	(544,545)	-	CAPACITY
	ACCUM, DEPR LEASEHOLD IMPR.	-	•	-	•	CAPACITY
	CUSTOMER ADV. FOR CONST.	(1,746,825)	(873,413)	(873,413)	-	CAP/CUST
1080	RETIREMENT WORK IN PROGRESS	•	-	-	-	ac 374-387
	COMMON PLANT ALLOCATED					
	MISC INTANGIBLE PLANT	-	-	-	-	CAPACITY
	LAND	•	-	-	-	CAP/CUST
	STRUCTURES AND IMPROVEMENTS	(296,450)	(148,225)	(148,225)	-	CAP/CUST
	OFFICE FURNITURE & EQUIPMENT	(8,066)	(4,033)	(4,033)	-	CAP/CUST
3912	OFFICE MACHINES	(22,919)	(11,459)	(11,459)		CAP/CUST
3913	EDP EQUIPMENT	(160,361)	(80,180)	(80,180)		CAP/CUST
391305	COMPUTER SOFTWARE	(898,506)	(449,253)	(449,253)		CAP/CUST
	TRANSPORTATION EQUIP-CARS	(39,375)	(19,687)	(19,687)		CAP/CUST
	TRANS-LIGHT TRUCK, VAN.	(231,417)	(115,708)	(115,708)	•	
	COMMUNICATION EQUIPMENT	195,771	97,885	97,885	-	CAP/CUST
	MISCELLANEOUS EQUIPMENT	1,644	•		•	CAP/CUST
	TANGIBLE PROPERTY	1,6 <del>44</del> 6,846	822 3,423	822 3,423		CAP/CUST CAP/CUST
1190	TOTAL COMMON PLANT ALLOCATED	(1,452,834)	(726,417)	(726,417)		-
	TOTAL DEPRECIATION	(39,646,398)	(14,898,176)	(24,748,222)		
	NET PLANT	·····				
		78,399,101	30,501,203	47,897,898	-	
	plus:WORKING CAPITAL	(5,136,214)	(3,498,545)	(1,319,779)	(317,889)	- O&M EXPENSE
	TOTAL RATE BASE	=				

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	SCHEDULE H-3	C	COST OF SERVICE		SCHEDULE 6 - PAGE 18 OF 21			
	FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: PROVI		ATED	TYPE OF DATA SHOWN:		
	COMPANY: FLORIDA PUBLIC UTILITIES COMPANY	•	INDEDDED COOF OF	SERVICE OF OD I		PROJECTED TEST YEAR: 12/31/2009		
	CONSOLIDATED NATURAL GAS DIVISION DOCKET NO.: 080366-GU		CLASSIFICATION OF EX DERIVATION OF COST		OST CLASSIFICATION			
4010	OPERATION EXPENSES	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER		
	PRODUCTION EXPENSES		-	-	-	CAPACITY		
800-812	GAS SUPPLY EXPENSE - OPERATION	_	_	_	_	COMMODITY		
813	OTHER GAS SUPPLY EXPENSE	193,935	-		193,935	COMMODITY		
		100,000			100,000			
814-826	STORAGE & PROCESSING - UNDERGROUND STORA	-	-	-	•	CAPACITY		
	DISTRIBUTION EXPENSES							
870	OPER SUPERVISION & ENGINEERING	420,978	266,231	154,747	-	ac 871-879		
8711	DISTRIBUTION LOAD DISPATCHING	13,513	-	13,513	•	CAPACITY		
874	MAINS & SERVICES EXPENSE	1,616,205	479,493	1,136,711	-	ac376*+ac380*		
8751	MEAS/REGULATING STN EXP-GENERL	-	-	-	-	CAPACITY		
8754	M&R STN-SCADA MNT-REPLACE PTS	-	-	-	-	CAPACITY		
8761	MEAS/REGULATING STN EXP-INDUSL	14,342	-	14,342	-	CAPACITY		
8771	MEAS/REG STN EXP-CITY GATE CK	20,208	•	20,208	-	CAPACITY		
878	METER & HOUSE REGULATOR EXP	1,702,587	1,702,587	-	=	CUSTOMER		
8791	CUSTOMER SERVICE EXP-NO CHG WK	264,872	99,098	165,774	-	ac 374-385		
8792	CUSTOMER SERVICE EXP-WARRANTY	56,043	20,968	35,075	•	ac 374-385		
8793	CUST SERV EXP-CHG NO PARTS NEC	(116,307)	(43,514)	(72,792)	-	ac 374-385		
8801	OTHER EXPENSES MAPS & RECORDS	132,755	49,668	83,087	-	ac 374-385		
8802	OTHER EXPENSES MISCELLANEOUS	867,275	324,478	542,796	<del>-</del>	ac 374-385		
881	RENTS	58,447	•	58,447	-	CAPACITY		
	CUSTOMER ACCOUNTS EXPENSES							
901	SUPERVISION	153,892	153.892	_	•	CUSTOMER		
9011	SUPERVISION - A & G	70,811	70,811	-	<del>-</del>	CUSTOMER		
902	METER READING EXPENSES	777,063	777,063	_		CUSTOMER		
903	CUSTOMER RECORDS & COLLECTION	1,084,272	1,084,272		-	CUSTOMER		
9031	CUST RECORDS/CLLCTN	515,794	515,794		_	CUSTOMER		
904	UNCOLLECTIBLE ACCOUNTS	522,322		_	522,322	COMMODITY		
905	MISC CUSTOMER ACCOUNTS EXP	98,938	98,938	_	-	CUSTOMER		
9051	MISC CUST ACCNT EXP	32,760	32,760	-	-	CUSTOMER		
061-910	CUSTOMER SERVICE & INFO		_		_	CUSTOMER		
	SUM('[Schedule E Final.XLS]6b'!\$K\$76:\$K\$80)					00010111211		
911-916	SALES EXPENSES	1,772,317	1,772,317	-	-	CUSTOMER		
920-931	ADMINISTRATIVE & GENERAL EXPENSES	6,506,834	4,432,147	1,671,968	402,719	O&M excl. A&G		
4020	MAINTENANCE EXPENSES							
	DISTRIBUTION EXPENSES							
885	MAINTNCE SUPERVI & ENGINEERING	119.082	40,795	78,287	_	ac886-894		
886	MAINTINGE STRUCTURE & IMPROVEMT	123,081	70,700	123,081	_	CAPACITY		
887	MAINTENANCE OF MAINS	436,890		436,890	_	CAPACITY		
889	MAINT OF MEAS & REG STN-GENERL	17,530		17,530	•	CAPACITY		
890	MAINT OF MEAS & REG STN-INDUSL	11,550		11,500	_	CAPACITY		
891	MAINT-MEAS & REG STN-INDUSE MAINT-MEAS & REG STN-CTY GS CK	54,203	•	54,203		CAPACITY		
892	MAINTENANCE OF SERVICES	193,322	193,322	54,203	1	CUSTOMER		
8931	MAINTENANCE OF SERVICES MAINTENANCE OF METERS	123,543	123,543			CUSTOMER		
8932	MAINTENANCE OF HOUSE REGULATOR	123,543	11,704	•		CUSTOMER		
8932 894	MAINTENANCE OF HOUSE REGULATOR MAINTENANCE OF OTHER EQUIPMENT	11,704	11,704 4,759	7,961	-	ac 374-385		
034		12,121	4,100	1,501	•	ac 017-000		
935	ADMINISTRATIVE & GENERAL EXPENSES MAINTENANCE OF GENERAL PLANT	207,635	103,817	103,817	-	CAP/CUST		
	TOTAL O&M EXPENSE	18,079,564	12,314,941	4,645,647	1,118,976			

	SCHEDULE H-3		COST OF SERVICE				SCHEDULE 6 - PAGE 19 OF 21
	FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: PROV	•	CATED		TYPE OF DATA SHOWN:
	COMPANY: FLORIDA PUBLIC UTILITIES COMPANY			ocition of order			PROJECTED TEST YEAR: 12/31/2009
	CONSOLIDATED NATURAL GAS DIVISION DOCKET NO.: 080366-GU		CLASSIFICATION OF E OF COST OF SERVICE SCHEDULE H				
		TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE	CLASSIFIER
	DEPRECIATION AND AMORTIZATION EXPENSE:						
	2 DEPRECIATION EXPENSES	3,622,061	1,409,164	2,212,897	-	_	NET PLANT
4050.1	AMORTIZATION-OTHER GAS PLANT	456,348	177,542	278,806	_	_	NET PLANT
4060.1	AMORT OF UTILY PLANT-ACQ ADJ	31,056	12.082	18,974	_	-	NET PLANT
4070.3	BARE STEEL REPLACEMENT PROGRAM	747,735	290.907	456.828	_	_	NET PLANT
4070.5	AMORT OF AEP - EXCESS MACC	(2,460)	(957)	(1,503)	-	-	NET PLANT
	TAXES OTHER THAN INCOME TAXES:						
4080.1	AD VALOREM TAXES	1,276,454	496,605	779,849	-	-	NET PLANT
4080.2 & .3	GROSS RECEIPTS & FPSC ASSESSMENT	2,075,649	-	· <u>-</u>	=.	2,075,649	REVENUE
4080.4	EMERGENCY EXCISE TAX	(1,083)	(421)	(662)	-	· · ·	NET PLANT
4080.5	FEDERAL UNEMPLOYMENT TAX	7,930	3,085	4,845	-	-	NET PLANT
4080.6	STATE UNEMPLOYMENT TAX	2,763	1,075	1,688	_		NET PLANT
4080.7	F.I.C.A.	619,958	241,195	378,763	_	-	NET PLANT
4080.8	MISCELLANEOUS TAXES	6,749	2,626	4,123		_	NET PLANT
4080.11	FRANCHISE TAX	1.441.002	~,020	1,120	_	1,441,002	REVENUE
4080.12	ENVIRONMENTAL TAX	-	-	-	-	-	NET PLANT
	REV.CRDT TO COS(NEG.OF OTHR OPR.REV)	1,912,771					
	RETURN (REQUIRED NOI)	8.17%	2,206,117	3,805,432	(25,972)	-	RATEBASE
	INCOME TAXES	-					
4090.1	INCOME TAX - FEDERAL	(1,150,166)	(423,919)	(731,237)	4,991	-	RATEBASE
4090.2	INCOME TAX - STATE	-	· · · · ·	-	-	-	RATEBASE
4100.1	DEFERRED INCOME TAX - FEDERAL	-	-	_	_	_	RATEBASE
4100.2	DEFERRED INCOME TAX - STATE	-	<del>-</del>	_	_		RATEBASE
4110.4	INVESTMENT TAX CREDIT	(34,663)	(12,776)	(22,038)	150	=	RATEBASE
	TOTAL O&M	18,079,564	12,314,941	4,645,647	1,118,976	_	
	TOTAL DEPRECIATION & AMORTIZATION	4,854,740	1,888,739	2,966,001			
	TOTAL TOTI	5,429,422	744,164	1,168,607	-	3,516,651	
	TOTAL NOI & REV CREDIT	5,985,578	2,206,117	3,805,432	(25,972)		
	TOTAL INCOME TAXES	(1,184,829)	(436,695)	(753,275)	5,141	-	
	TOTAL OPERATING EXPENSES	33,164,475	16,717,267	11,832,412	1,098,146	3,516,651	
*****	SUPPORTING SCHEDULES: E-1 p.3, G-2 p.1, G-2 p.23		10,11,201			3,310,031	RECAP SCHEDULES: H-3 p.1

SCHEDULE H-3	c	OST OF SERVICE				SCHEDULE 6 - PAGE 17 OF 21
 FLORIDA PUBLIC SERVICE COMMISSION		XPLANATION: PROVI		ATED		TYPE OF DATA SHOWN:
COMPANY: FLORIDA PUBLIC UTILITIES COMPANY CONSOLIDATED NATURAL GAS DIVISION	_		0211102 01001			PROJECTED TEST YEAR: 12/31/2009
DOCKET NO.: 080366-GU	(5	SUMMARY)				
SUMMARY: ATTRITION	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE	
O&M	18,079,564	12,314,941	4,645,647	1,118,976	_	
DEP.	3,622,061	1,409,164	2,212,897	-	-	
AMORTIZATION-OTHER GAS PLANT	456,348	177.542	278.806	-		
AMORT OF UTILY PLANT-ACQ ADJ AND BARE STEEL	778,791	302,989	475,802	_	_	
AMORT OF AEP - EXCESS MACC	(2,460)	(957)	(1,503)	_		
TOTAL TAXES OTHER THAN INCOME	5,429,422	744,164	1,168,607		3,516,651	
RETURN	5,985,578	2,206,117	3,805,432	(25,972)	-	
INCOME TAXES	(1,184,829)	(436,695)	(753,275)	5,141	_	
REVENUES CREDITED TO COST OF SERVICE	1,912,771	, , , ,	-	-	-	
TOTAL COST	35,077,246	16,717,267	11,832,412	1.098,146	3,516,651	
RATE BASE	73,262,888	27,002,658	46,578,118	(317,889)	•	
KNOWN DIRECT & SPECICAL ASSIGNMENTS: RATE BASE ITEMS(PLANT-ACC.DEP):						
381-382 METERS	6,082,886	6,082,886		-	=	
383-384 HOUSE REGULATORS	1,993,427	1,993,427	-	-	•	
385 INDUSTRIAL MEAS.& REG.EQ.	33,874	-	33,874	-	-	
376 MAINS	39,463,891		39,463,891	-		
380 SERVICES	14,084,865	14,084,865	-	-	-	
378 MEAS.& REG.STA.EQGEN.	209,588	-	209,588	-	-	
892 Maint. of Services O & M ITEMS	193,322	193,322	-	-	-	
876 MEAS.& REG.STA.EQ.IND.	14,342	-	14,342	-	-	
878 METER & HOUSE REG.	1,702,587	1,702,587		-		
890 MAINT.OF MEAS.& REG.STA.EQIND.		-	-	-	-	
893 MAINT.OF METERS AND HOUSE REG.	135,247	135,247		-		
874 MAINS AND SERVICES	1,616,205	479,493	1,136,711	-	÷	
887 MAINT. OF MAINS	436,890	, -	436,890	_		

RECAP SCHEDULES: H-2 p.6

SUPPORTING SCHEDULES; H-3 p.2-4

SCHEDULE H-3																					
FLORIDA FUBLIC SERVICE COMMISSION								~											—		
COMPANY FLORIDA PUBLIC UTALITIES COMPAN	,																				
COMPANY FLORIDA PUBLIC UTALITIES COMPAN CONSCIDATED NATURAL GAS ONISSION DOCKET NO 088866 GU																					
	- 1	-4	4 7	1 1	10 11	12	13 14	15	18 57	58 ft		21 22	z <u>z</u>	<del>B                                    </del>	17 20 21	30	31 33	55 - 34	x4 2	E Total	At
UNIT DESCRIPTION	TOTAL																				
363 LOCAL STORAGE PLANT																	·				
303 INTANÇAÇE PLANT	213 641																				213 64
320 PRODUCTION PLANT																					2136
DISTRIBUTION PLANT																	-				
41 LAND RESHTS	90 337 12 9 10	1671																		1677	92 00
75 STRUCTURES AND IMPROVEMENTS 61 MAINS PLASTIC	72 973 29 721 134 30 539 900 307 102 2274 746 23 310, 131 2.113 039	17 784	r50 4451														1			17 784 150 6653	92 00 12 91 384 15
THE MAN PLANT CONTROL STEEL ST	30 539 600 307 102																1			(50 445)	29 730 60
PR MEASURÉREG - EOP CITY GATE STN 01 SERVICES, PLASTIC	2 274 266		F17 058) 17 4	_													:				307 10 2 274 28 23 310 49 2 113 03
07 SERVICES-OTHER-CAST IRON.ETC	2.113 030		1171/2009 174														1			361	23 310 48
METERS	5 996 955 3 331.001 2 120 059																1				
11 METERS 22 METER INSTALLATIONS 23 HOUSE REGILLATIONS 24 HOUSE REGILLATION SITE ALLATIONS 25 HOWERSURHINGING STATION FOR 26 OTHER PROPTY ON CUST PREM-RENT 27 OTHER PROPTY ON CUST PREM-RENT	3 331,001 2 130 059																-				3 331 00 2 130 05 1 000 35
MOUSE REGULATION INSTALLATIONS  MO WEASURING MEG STATION FOR	1 000 365 29 227																-			:	1 000 36
M OTHER PROPTY ON CUST PREM-RENT OTHER EQUIPMENT	821 SE7	IE7 42T1															1			1	20 22
TOTAL DISTRIBUTION PLANT	102.104.052	(47.998)	467,5031 17.4														<u> </u>			167 4211	
SSS GENERAL PLANT	10 487 364	. 147,9001 -	467,5031 174	<u>'                                    </u>		. <u> </u>			<u> </u>				·	<u> </u>	<u> </u>					- 498,0501	102,008,00
40 PLANTACOUNSTRONS																				· ·	10 467 36
	1 263 776																				1,283,77
μα CKNa⊳	35s A27																				359 47
COMMON PLANT ALLOCATED  MISC INTAKRIBLE PLANT  LAND	973	1961																			
	971 181 224 1 404 857 27 171 54 825 517 925 1 356 266 36 075 66 881 12 071	1181 58 598 195 8961 517 74 6061 79 107 90 819 66 852 74 341 24 559 46 715															:			(18) 56 988 (95 888) 617 (4 806) 169 976 69 857 24 341 24 666 48 715 (22 239) (47 843)	236 ×
OFFICE FURNITURE & EQUIPMENT	27 771	517															1			195 8961	1 305 8
3 EDF EQUIPMENT	517 925	79 157 90 #18															-			(4.800)	80 01
TRANSPORTATION EQUIP-CARS	1 866 271 56.868	66 857 24 34 1															1			169 976	1 123 12
STRUCTURES AND IMPROVEMENTS  STRUCTURES AND IMPROVEMENTS  OFFICE MACRIMES  SEE FOUNDMENT  TO COMMUNICATIONS COUNTY  TRANSPORTATIONS COUNTY  COMMUNICATIONS COUNTY  TRANSPORTATIONS COUNTY  TANSPORTATIONS COUNTY  TANSPORT  TO THE T	96 075 85 691	24 55 <b>0</b> 46 7 15															1			24,341 24 658	23: 36 80:01 687 90 5 123:12 83:23 90:73 114:40 417:21 423:43
MISCELLANEOUS EQUIPMENT TANGRUE PROPERTY	12 021 (8.41)	(29,239) (41 843)															1			48.715 (29 239)	114 40
TOTAL COMMON PLANT ALLOCATED	3 494 936																<u> </u>				
TOTAL PLANT	117,923,198		(87.50%) 17.41		<u>_</u>	·			<u> </u>		<del></del>			<u></u>							3 715.28
			167 5035 17 41	<u> </u>		·														122,364	118 045 49
SUPPORTING SCHEDULES. G-15.1 G-15-4 G-15 SCHEDULEH-3 FLORICA PUBLIC SERVICE COMMISSION COMPANY FLORIDA PUBLIC LITELITIES COMPANY COMPANY FLORIDA PUBLIC LITELITIES COMPANY COMPANY FLORIDA PUBLIC GAS DIMERNA.	<del></del>		<del></del>																		
FLORICA PUBLIC SERVICE COMMISSION  COMPANY FLORIDA PUBLIC UTELTIES COMPANY CONSOLDATED MATURAL GAS DIVISION DOCIOET NO 000586-GLY  UNIT DESCRIPTION	TOTAL			· — —																	
FLORICA PUBLIC SERVICE COMMISSION  COMPANY FLORIDA PUBLIC UTELTIES COMPANY CONSOLDATED MATURAL GAS DIVISION DOCIOET NO 000586-GLY  UNIT DESCRIPTION	TOTAL																				TOTAL
FLORICA PUBLIC SERVICE COMMISSION COMPANY FLORIDA PUBLIC UTILITIES COMPANY CONSOLIDATED MATURAL GAS DIVISION DOCRET NO ORISING-UP	·							==													TOTAL (114 32)
FLORICA PUBLIC SERVICE COMMISSION  COMPANY FLORIDA PUBLIC UTLITIES COMPANY COMPANDA PUBLIC UTLITIES COMPANY COMPANDA PUBLIC UTLITIES COMPANY COMPANDA PUBLIC UTLITIES COMPANY	TOTAL							===													
FLORICA PUBLIC SERVICE COMMISSION  COMPANY FLORIDA PUBLIC UTLITIES COMPANY COMPANDA PUBLIC UTLITIES COMPANY COMPANDA PUBLIC UTLITIES COMPANY COMPANDA PUBLIC UTLITIES COMPANY	101ac r114.3321	646		===				==												-	/114 325
FLORICA PUBLIC SERVICE COMMISSION  COMPANY FLORIDA PUBLIC UTLITIES COMPANY COMPANDA PUBLIC UTLITIES COMPANY COMPANDA PUBLIC UTLITIES COMPANY COMPANDA PUBLIC UTLITIES COMPANY	101ac r114.3321	646															(662) 179			648 (661)	(114 33) 
FLORICA PUBLIC SERVICE COMMISSION COMPANY FLORIDA PUBLIC UTLITIES COMPANY COMPANDA PUBLIC UTLITIES COMPANY COMPANDA PUBLIC UTLITIES COMPANY COMPANDA PUBLIC UTLITIES COMPANY C	101ac r114.3321	646	490													11	166523 1675 1778 1778 1778			648 1662) 1801) 18 204 27 2340	(114 32) 646 3 241 (490 01)
FLORICA PUBLIC SERVICE COMMISSION COMPANY FLORIDA PUBLIC UTLITIES COMPANY COMPANDA PUBLIC UTLITIES COMPANY COMPANDA PUBLIC UTLITIES COMPANY COMPANDA PUBLIC UTLITIES COMPANY C	101ac r114.3321	646	490					=======================================									16625 1729 7-6845 46173 3-8455			648 1697) 18911 19 204 (27 23a) (817)	(114 32 64 3 24 (490 01)
FLORICA FUBIL C SERVICE COMMISSION COMMINH FLORIDA FUBIL CULTURES COMMINNO COMMINION C	101ac r114.3321	646 (5.990)	490				•									4 12 12 12 12 12	16625 179 7718 7819 83971 33971 1153	==		648 19971 18011 19.27 ASS (817) 13.3611 12.3615	(114 35 66 3 24 (190 01 (15 36 33 (15 290 06 (17 51 (15 46 64 (16 23 06)
FLORICA FUBIL C SERVICE COMMISSION COMMINH FLORIDA FUBIL CULTURES COMMINNO COMMINION C	100 Ag 1114 3331 1303 1303 149 2181 151 222 2331 151 242 2331 151 242 2331 151 242 2331 151 242 2331 151 243 2531 151 243 2531 152 4871 152 6873	646 (5.980)	490					===								13 425 436	46176 3 3675 3 1528 5,1139	==		136 1133	644 3.24 (190 th: 15.546.32 (15.290,06 (97.51- 1546.84 (6.230,86) (1.862.72)
FLORICA FUBIL C SERVICE COMMISSION COMMINH FLORIDA FUBIL CULTURES COMMINNO COMMINION C	100 Ag 1114 3331 1303	644	490					===								13 120 120 6	46175 3 3675 3 1526 5, 1139 2, 3600	==		136 1133	644 3.24 (190 th: 15.546.32 (15.290,06 (97.51- 1546.84 (6.230,86) (1.862.72)
FLORICA FUBIL C SERVICE COMMISSION COMMINH FLORIDA FUBIL CULTURES COMMINNO COMMINION C	101ac r114.3321	646 (6,580)	490					===								13 120 120 6	46175 3 3675 3 1526 5, 1139 2, 3600	==		136 1133	644 3.24 (190 th: 15.546.32 (15.290,06 (97.51- 1546.84 (6.230,86) (1.862.72)
FLORICA FUBIL C SERVICE COMMISSION COMMINH FLORIDA FUBIL CULTURES COMMINNO COMMINION C	10-1Ag (114-332) 13-303 149-303 15-56g (200 15-56g (200 15-56g (200 16-56g (	646 r5.390)	490	===												(3) (2) (3) (4) (4)	46176 3 3675 3 1528 5, 1139 2.8601 	==		12 9801 1 054 1 975 17191	6114 32 64 5 224 6150 011 15 546 32 16 230,056 11 362 721 12 375 988 409 10 622 633 4 653
FLORICA PUBLIC SERVICE COMMISSION COMPANY FLORIDA PUBLIC UTLITIES COMPANY COMPANDA PUBLIC UTLITIES COMPANY COMPANDA PUBLIC UTLITIES COMPANY COMPANDA PUBLIC UTLITIES COMPANY C	100 Let (114 322) 1300 1600 2101 (1 560 2301 (1 560 2301 (1 560 2301 (1 560 2301 (1 560 2301 (1 7 7 8 8 8 9 1) (1 7 7 8 8 9 1) (1 7 7 8 8 9 1) (1 7 7 8 9 1) (1 7 7 8 9 1)	r6.9801 6.081														(3) (2) (3) (4) (4) (4)	48175 3 3095 5 1526 5 1526 5 1526 6 1095 1 1975 1 7 191 1 33 11			12 9801 1 054 1 975 (7 19) 18 2501	6114 33 524 fraction fr.546.33 fr.520,06 fr.520,06 fr.546.84 fr.520,06 fr.546.84 fr.54
FLOWING A FUBIL C SERVICE COMMISSION  COMMISS FLOWER A FUBIL CUT FIRST COMMISSION  DOOR THE ORIGINATE COMMISSION  OSCIPPION  OSCIPPI	101AL 1114 5331 3 303 15 562 533 15 562 533 15 562 533 15 72 533 15 72 533 15 72 533 15 72 533 15 72 563 15 73 563 15 75	r6.9801	490													(3) (2) (3) (4) (4) (4) (4)	(817) 3 3675 5 1528 4 1139 2 8601 1 054 1 975 17 191 1 6451			12 080s 1 054 1 975 (7 19) 10 2501	6114 33 524 (190 ttl) 15.546 33 (15.290.06 (37.51) 1546.64 (17
FLOWING A FUBIL C SERVICE COMMISSION  COMMISS FLOWER A FUBIL CUT FIRST COMMISSION  DOOR THE ORIGINATE COMMISSION  OSCIPPION  OSCIPPI	100 Let (114 322) 1300 1600 2101 (1 560 2301 (1 560 2301 (1 560 2301 (1 560 2301 (1 560 2301 (1 7 7 8 8 8 9 1) (1 7 7 8 8 9 1) (1 7 7 8 8 9 1) (1 7 7 8 9 1) (1 7 7 8 9 1)	r6.9801 6.081														(3) (2) (3) (4) (4) (4) (4)	48175 3 3095 5 1526 5 1526 5 1526 6 1095 1 1975 1 7 191 1 33 11			12 9801 1 054 1 975 (7 19) 18 2501	7114 32 524 (190 on 15.546 32 (15.200 of 16.230 50 11.862 72 (2.375 98) (201 58) (31
FLORIDA PUBLIC SERVICE COMMISSION COMMINE FLORIDA PUBLIC UN FIRE COMMINE COMMINE FLORIDA PUBLIC UN FIRE COMMINE CONTROL OF COMMINE	114 5321  1303 1406 2013 15 562 2013 15 562 2013 16 562 2013 17 562 2013 17 562 2013 17 562 2013 17 562 2013 17 562 563 17 562 563 17 562 563 17 563 563 17 563 563 17 563 563 17 563 563 17 563 563 17 563 563 17 563 563 17 563 563 17 563 563 17 563 563 17 563 563	r6.9801 6.081														(3) (2) (3) (4) (4) (4) (4)	(817) 3 3675 5 1528 4 1139 2 8601 1 054 1 975 17 191 1 6451			12 080s 1 054 1 975 (7 19) 10 2501	7114 32 524 (190 on 15.546 32 (15.200 of 16.230 50 11.862 72 (2.375 98) (201 58) (31
FLOWING A FUBIL DE SERVICE COMMISSION  COMMINM FLORIDA FUBIL CUTURES COMMISSION  CONTROL DE SERVICE COMMISSION  CONTROL DE S	101AL  1114 9331  3.903  1.9 562 939  1.9 562 939  1.9 562 939  1.0 200 933  1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0	r6.9801 6.081														(3) (2) (3) (4) (4) (4) (4)	(817) 3 3675 5 1528 4 1139 2 8601 1 054 1 975 17 191 1 6451			12 980s 1 054 1 975 1 7151 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	(114 35)
FLORIDA PUBLIC SERVICE COMMISSION COMMINE FLORIDA PUBLIC UTUTIES COMMINE COMMINE FLORIDA PUBLIC UTUTIES COMMINE CONTROL OF COMMINE CONTROL OF COMMINE CONTROL OF COMMINE COMMI	114 5321  1303 1406 2013 15 562 2013 15 562 2013 16 562 2013 17 562 2013 17 562 2013 17 562 2013 17 562 2013 17 562 563 17 563 563 17 563 563 17 563 563 17 563 563 17 563 563 17 563 563 17 563 563 17 563 563 17 563 563 17 563 563 17 563 563 17 563 563 17 563 563	r6.9801 6.081		(87 449)												(3) (2) (3) (4) (4) (4) (4)	(817) 3 3675 5 1528 4 1139 2 8601 1 054 1 975 17 191 1 6451			12 980s 1 054 1 975 1 7151 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	6114 35 64 324 f190 min f1546-33 175 200,06 (97 51 1746-72 42.375 989 10 423 43 423 44 425 (126 81) (126 81) (126 81) (126 81)
FLOWICA FUBIL SERVICE COMMISSION  COMMISSION FLORIDA FUBIL TUTTIES COMMISSION  DODATE TO GENERAL TUTTIES COMMISSION  DODATE TO GENERAL TUTTIES COMMISSION  OF THE COMMISSION FUNDAMENT OF THE COMMISSION  OF THE COMMISSION FUNDAMENT OF THE COMMISSION FUNDAM	101AL  1114 9331  3.903  1.9 562 939  1.9 562 939  1.9 562 939  1.0 200 933  1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0	r6.9801 6.081														(3) (2) (3) (4) (4) (4) (4)	(817) 3 3675 5 1528 4 1139 2 8601 1 054 1 975 17 191 1 6451			12 980s 1 054 1 975 1 7151 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	(114 35)
FLOWICA FUBILIS SERVICE COMMISSION  COMMISSION FLOWER FLOWER COMMISSION  COMMISSION FLOWER FLOWER FLOWER  COMMISSION FLOWER  CO	101AL 1114 5321 3303 1582 5331 1582 5331 1582 5331 1582 5331 1592 631 1592 631 1592 631 1592 631 1593 631 1593 631 1593 631 1593 631 1593 631 1594 631	r6.9801 6.081														(3) (2) (3) (4) (4) (4) (4)	(817) 3 3675 5 1528 4 1139 2 8601 1 054 1 975 17 191 1 6451			12 980s 1 054 1 975 1 7151 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
FLOWICA FUBIL SERVICE COMMISSION  COMMISS FLOWER FLOWER COMMISSION  COMMISSION FLOWER FLOWER COMMISSION  COMMISSION FLOWER FLOWE	101AL 1114 5321 3303 1582 5331 1582 5331 1582 5331 1582 5331 1592 631 1592 631 1592 631 1592 631 1593 631 1593 631 1593 631 1593 631 1593 631 1594 631	6 5001 6 001 1 2 2535														6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	661% 3-865 1-152 1			12 000s 1 00s 1 975 (7 191 in 250r 403 M21 12 22 4	(114 32) - 644 - 524 - 524 - 524 - 524 - 525 - 524 - 525 - 524 - 525 - 622 - 623 - 6
FLOWICA FUBIL SERVICE COMMISSION  COMMISS FLOWER FLOWER COMMISSION  COMMISSION FLOWER FLOWER COMMISSION  COMMISSION FLOWER FLOWE	101AL 1114 5321 3303 1582 5331 1582 5331 1582 5331 1582 5331 1592 631 1592 631 1592 631 1592 631 1593 631 1593 631 1593 631 1593 631 1593 631 1594 631	6 5001 6 5001 12 2523														6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	661% 3-865 1-152 1			12 000s 1 00s 1 975 (7 191 in 250r 403 M21 12 22 4	(114 32) - 644 - 524 - 524 - 524 - 524 - 525 - 524 - 525 - 524 - 525 - 622 - 623 - 6
FLOWICA FUBIL SERVICE COMMISSION  COMMISS FLOWER FLOWER COMMISSION  COMMISSION FLOWER FLOWER COMMISSION  COMMISSION FLOWER FLOWE	101AL 1114 5321 3303 1582 5331 1582 5331 1582 5331 1582 5331 1592 631 1592 631 1592 631 1592 631 1593 631 1593 631 1593 631 1593 631 1593 631 1594 631	6 5001 6 5001 12 2523														6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	661% 3-865 1-152 1			12 000s 1 00s 1 975 (7 191 in 250r 403 M21 12 22 4	(114 32) - 644 - 524 - 524 - 524 - 524 - 525 - 524 - 525 - 524 - 525 - 622 - 623 - 6
FLOWICA FUBIL SERVICE COMMISSION  COMMISS FLOWER FLOWER COMMISSION  COMMISSION FLOWER FLOWER COMMISSION  COMMISSION FLOWER FLOWE	101AL 1114 5321 3303 1582 5331 1582 5331 1582 5331 1582 5331 1592 631 1592 631 1592 631 1592 631 1593 631 1593 631 1593 631 1593 631 1593 631 1594 631	6 5001 6 5001 12 2523														6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	661% 3-865 1-152 1			12 000s 1 05s 1 975 (7 191 in 25or 143 3621 17 22*4	(114 32) 644 5241 (12546)331 (15546)341 (15546)341 (1546)341 (1546)341 (1546)341 (1546)341 (1546)341 (1546)341 (1546)341 (1546)341 (1546)341 (1546)341 (1546)341 (1546)341 (1546)341 (1546)341 (1546)341 (1546)341
FLOWINGA PUBLIC SERVICE COMMISSION  COMMINA FLORIDA PUBLIC TUTTIFE COMMINT  COMMINA FLORIDA PUBLIC TUTTIFE COMMINT  DOCT THO ORIGINATE  COLLEGE COMMINSION  COLLEGE COMMINSION  COLLEGE COLLEGE COLLEGE  COLLEGE COLLEGE  COLLEGE COLLEGE  COLLEGE COLLEGE  COLLEGE COLLEGE  COLLEGE COLLEGE  COLLEGE COLLEGE  COLLEGE COLLEGE  COLLEGE  COLLEGE COLLEGE  COLLEGE	101AL 1114 5321 3303 1582 5331 1582 5331 1582 5331 1582 5331 1592 631 1592 631 1592 631 1592 631 1593 631 1593 631 1593 631 1593 631 1593 631 1594 631	6 5001 6 5001 12 2523														6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	661% 3-865 1-152 1	<u> </u>		12 000s 1 05s 1 975 (7 191 in 25or 143 3621 17 22*4	6114 32 646 7 224 7 25 00 01 15 240 05 15 240 05 16 230 05 11 267 230 05 11 267 25 20 15 20 15 2
FLORIDA PUBLIC SERVICE COMMISSION COMMINA PLORIDA PUBLIC UTUTIES COMMINT COMMINA PLORIDA PUBLIC UTUTIES COMMINT DOCITI TO OBSEGNATION OF THE PUBLIC PUBLIC OF THE PUBLIC PUBLIC OF THE PUBLIC PUBLIC OF THE PUBLIC PUBLIC OF THE P	101AL 1114 5321 3303 1582 5331 1582 5331 1582 5331 1582 5331 1592 631 1592 631 1592 631 1592 631 1593 631 1593 631 1593 631 1593 631 1593 631 1594 631	6 5001 6 5001 12 2523														6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	661% 3-865 1-152 1			12 000s 1 05s 1 975 (7 191 in 25or 143 3621 17 22*4	6114 33 64 524 7 520 01 15.546 33 15.246 33 15.246 36 16.230 56 17.237 38 18.237 38 19.30 56 11.362 72 12.375 38 10.562 81 11.553 144 15.564 54 17.766 82
FLOWINGA PUBLIC SERVICE COMMISSION  COMMINA FLORIDA PUBLIC TUTTIFE COMMINT  COMMINA FLORIDA PUBLIC TUTTIFE COMMINT  DOCT THO ORIGINATE  COLLEGE COMMINSION  COLLEGE COMMINSION  COLLEGE COLLEGE COLLEGE  COLLEGE COLLEGE  COLLEGE COLLEGE  COLLEGE COLLEGE  COLLEGE COLLEGE  COLLEGE COLLEGE  COLLEGE COLLEGE  COLLEGE COLLEGE  COLLEGE  COLLEGE COLLEGE  COLLEGE	101AL  1114 9331  3.903  1.9 562 939  1.9 562 939  1.9 562 939  1.0 200 933  1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0	6 001 6 001 12 255 12 255 12 2101 12 2101 12 2101 13 200 14 1010 14 1010 15 200 16 200 17 200 18														10 10 10 10 10 10 10 10 10 10 10 10 10 1	66171 16			1004 1004 1005 1706 0.0200 483 M22 17.201 17.201 17.201 17.311 17.311 17.301 17.460 17.4601 17	(114 32) 144 525 145 145 145 145 145 145 145 145 145 14
FLORIDA PUBLIC SERVICE COMMISSION COMMINA FLORIDA PUBLIC UTUTIFIS COMMINT COMMINA FLORIDA PUBLIC UTUTIFIS COMMINT DOCITI TO GROBE OL CAS DIVIDICA  ON OSCORPTON  OSCO	114 5321  1303 140 20 21 21 22 23 24 24 24 25 24 25 24 25 26 26 26 26 26 26 26 26 26 26 26 26 26	6 5801 5 001 12 2525 14 877 17 17 17 18 18 18 18 18 18 18 18 18 18 18 18 18	716	(87 449)												10 10 10 10 10 10 10 10 10 10 10 10 10 1	16119 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			1004 1075 1075 1075 1075 1075 1075 1075 1075	(114 32) 114 32 32 42 42 42 42 42 42 42 42 42 42 42 42 42
FLOWICA FUBIL SERVICE COMMISSION  COMMISSION FLOWER FLOWER COMMISSION  COMMISSION FLOWER FLOWER COMMISSION  COMMISSION FLOWER FL	101AL  (114 532)  1340 531  1340 531  15 562 5331  15 562 5331  15 562 5331  15 70 70 70 70 70 70 70 70 70 70 70 70 70	(4.877) (2.725) (4.877) (2.727) (2.727) (2.727) (2.728	716	(§7 449);									· · ·			10 10 10 10 10 10 10 10 10 10 10 10 10 1	16171 (1617) (16			12 0464 1 054 1 055 1 (719) 1	(114 32 32 42 42 42 42 42 42 42 42 42 42 42 42 42
FLORIDA PUBLIC SERVICE COMMISSION COMMINA FLORIDA PUBLIC UTUTIFIS COMMINT COMMINA FLORIDA PUBLIC UTUTIFIS COMMINT DOCITI TO GROBE OL CAS DIVIDICA  ON OSCORPTON  OSCO	101AL  1114 9331  3.003  13.003  13.604 2038  15.644 2038  15.644 2038  15.644 2038  15.644 2038  15.644 2038  15.645 2038  15.645 2038  15.645 2038  15.645 2038  15.645 2038  15.645 2038  15.645 2038  16.645 2038  16.645 2038  16.645 2038  17.645 2038  18.645 2038	(4.877) (2.725) (4.877) (2.727) (2.727) (2.727) (2.728	716	(E7 449) (67 449) (67 449)												10 10 10 10 10 10 10 10 10 10 10 10 10 1	16171 (1617) (16			12 0640 1 064 1 1975 (1796) 1 2975 (1796) 1 2975 (1796) 1 2975 (1797) 1 1722 1 1722 1 1723 1 1723 1 1723 1 1723 1 1724 1	(114 32 57 14 14 14 14 14 14 14 14 14 14 14 14 14
FLOWINGA PUBLIC SERVICE COMMISSION  COMMISS FLORINGA PUBLIC TUTTIFIS COMMISSION  COMMISS FLORINGA PUBLIC TUTTIFIS COMMISSION  CONTROL OF COMMISSION COMMISSION  CONTROL OF COMMISSION  COMMISS	101AL  (114 532)  1340 531  1340 531  15 562 5331  15 562 5331  15 562 5331  15 70 70 70 70 70 70 70 70 70 70 70 70 70	6.001  6.001  12.2525  14.871  14.871  17.	716 - 716 - 717 17 418	(E7 449) (67 449) (67 449)	8+040 1324 2701								· · ·			10 10 10 10 10 10 10 10 10 10 10 10 10 1	16119 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			12 0464 1 054 1 055 1 (719) 1	(114 32)

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PLORIGA PUBLIC SERVICE COMMISSION

COMPANY, FLORIDA PUBLIC UTILITIES COMPANI

,	DMPANY, FLORIDA PUBLIC UTILITIES COMPAN CONBOLIDATED NATURAL GAS OMISION OCKET NO. GASSAS-GU					
	РЕНАТІОН <u>Е</u> ВРЕНЬЕЯ	Total				TOTAL
	ROCUCTION EXPENSES			···		
					_	
	AS SUPPLY EXPENSE - OPERATION OTHER GAS SUPPLY EXPENSE	193 936				193 935
ş	TORAGE & PROCESSING - LINDERGROUND ST				-	
Ç	ISTRIBUTION EXPENSES			137 5251	ସେ ସହ	420 978
i	PER SUPERVISION & ENCHMERRING INSTRUCTION LOAD DEPATCHING VANS & SERVICES EXPENSE HAS RECEILATING STHEAP-GENERIL	453 803 13 513 1 516 205		102,6201	(2) (4)	15.512
1	MANS & SERVICES EXPENSE	I 616 205				1615 205
i	HIR STINGCADA MINT-REPLACE P15 HABRIEGULATING STIN EXP-MOUS!	- :			- 7	- 4.
:	KEABAREGULATING STN EXP-INDUS. KEASAREG STN EXAZZIY GATEGK	14 347 20 208				14 342 20 208
k	BARNEGULATING SIN EXP-MUSS. BEASAREG STIN EXPLOYED GATE CK LETSR & HOUSE REGULATOR EXP LISTOMER SERVICE EXP-NO CHO WK LISTOMER SERVICE EXP-NO CHO WK LISTOMER SERVICE EXP-WARRANTY LIST SERV EXP-CHG NO PARTS NEC	1 702 567			-	20 208 1702 587 264 872 56 043
č	DISTORER SERVICE EXP-MARRANTY	264 872 56 043			- :	56 DA3
0	UST SERV EXP.CHG NO PARTS NEC SHIER EXPRENSES MAPS A RECORDS	41 (F 307)		62 525	(32,525)	
B	THER EXPENSES MAPS I RECORDS THER EXPENSES MACELLANEOUS ENTS	14 342 20 208 1 702 567 254 872 56 043 41 16 3071 185 360 867 275 58 447		144 4657		132,756 567 275 58 447
						.41.400
i	UPERASON  LIPERASON  LIPERASION - A LO  ETER READING DOPENSES  LIPERASION - B COLLECTION  UST RECORDS/LILETION	153 BP2 70 811 777 053			:	70 811 777 063
	ETER READING EXPENSES LISTOMER REPORTED COLLECTION	777 063 1 007 223	24 539	(37 500)	(12,067)	1,984 272
c	UST RECORDS/CLLCTM	515 794	•		(119 853)	515 794 522 322
	NCOLLECTIBLE ACCOUNTS  REC CLISTOMER ACCOUNTS EXP  REC CLIST ACONT EXP	1 097 233 515 794 639 176 95 935 32.760	the 625		1119 8031	32 32 32 760
k	ISC OUST ACONT EXP	32.760				32.760
c	USTOMER SERVICE & INFO					
5	UNITECTADA E PILIXESTRATESISEN ALES EXPENSES	1 540 D45	CF3 1511 (2 855) 156 2561	156 64m	187 7281	177236
	DAINISTRATIVE & DEMERAL EXPENSES	7 024,756	445961 48.750 1182.0860 1235.005 (60.1091	16 583 i	r517 \$225	6 506.634
	ANTEHANCE EXPENSES					
	KSTANBLITION EXPENSES					
	RSTRIBUTION EXPENSES MANTINCE SUBSERVI & ENGINEERING MANTINCE STRUCTUSE & IMPROVEMT BANTE DANCE OF MANS MANT OF MEAS & REG STN-GENERI	119.062			•	110 000
1	MINITEDE STRUCTURE 6 INFROVENT MINITEDANCE OF MARIS	119 062 123 081 456 653 17 530		(2) 760	r21 7634	123 081 436 690 17 530
	MAINT OF MEAS & REG STN-GENERIL MAINT OF MEAS & REG STN-ROLLSI.					17 530
	ANT-MEAS & REGISTN-CTY OS CR	54 203				54 205 183.322
	AINTENANCE OF RESIVICES	215.085		f21 763s	(21,763)	183.322
	ANTENANCE OF HOUSE REGULATOR ANTENANCE OF HOUSE REGULATOR ANTENANCE OF OTHER EQUIPMENT	54 203 215,085 123 543 11 704 12,721				123 543 11 704 12 721
		12,729			•	1272
:	DNINUSTRATIVE & GENERAL EXPENSES MAITENANCE OF GENERAL PLANT	207 635				207 636
1	OTAL OLN EXPENSE	19.903.864	[73,751] 24,330 1116 MSD (2021 156,230 162,000 167,000		- 1924.246	18,079,564
٠.						
— <del>f</del>	UPPORTING BCHEDULES G 2 to 10-19 CHEDULE H-1 LORIDA PUBLIC SERVICE COMMISSION OMPANY, FLORIDA PUBLIC UTILITIES COMPANY	·			- <del></del>	
— <del>f</del>	CHECKERS					TOTAL
- F	CHEDUCE H-3  LORIDA PHIBLE SERVICE COMMISSION  ORMAN: FLORIDA PHIBLE UTILITIES COMPANI CONSTITUTES COMPANI CONSTITUTES TO NATURAL GAS OVISSION CONSTITUTES TO NATURAL GAS OVISSION CONSTITUTES TO NATURAL GAS OVISSION	TOTAL				TOTAL
- F	CHEDRACH-13 LORIDA PHEIR SERVICE COMMISSION OMPANY, FLORIDA PHEIRE UTILITIES COMPANY CONSTITUTES CONTRIBUTES CONTRIBUT	70TAL	772-W 9116 (JMI) 3	00,006	733,571	3.622.081
- F	CHEDRACH-13 LORIDA PHEIR SERVICE COMMISSION OMPANY, FLORIDA PHEIRE UTILITIES COMPANY CONSTITUTES CONTRIBUTES CONTRIBUT	70TAL 3388.490 456.348 31.096		00,000		3.622.061 456.346 31.056
- E	CHEDRACH-13 LORIDA PHEIR SERVICE COMMISSION OMPANY, FLORIDA PHEIRE UTILITIES COMPANY CONSTITUTES CONTRIBUTES CONTRIBUT	707AL 3388 490 456 348 31 086 823 114	126.671	•	134 621	3.522.001 456.345 31.056 747.735
- F C C C C C C C C C C C C C C C C C C	CHICAGE H3  CHICAGE	70TAL 3388.490 456.348 31.096	126.671	90 006 17 490 85 594	134 621	3.622.061 456.346 31.056
- F C - C - C - C - C - C - C - C - C -	CHICAGE H3  CHICAGE	707AL 3 386 490 456 346 31 086 523 114 4.469 008	194,671	•	134 621	3.622.001 436.345 31.056 747.735 (2.400) 4.854.740
- F C - C - C - C - C - C - C - C - C -	CHICAGE H3  CHICAGE	701AL 5388 490 456 348 31 056 523,114 4.499 008	194,671	(7, 460) 05 584	124 62 / 12 480 / 12 480 /	3.622.001 436.345 31.056 747.735 (2.400) 4.854.740
- F 0 - C 2 A A B A E	CHICAGE H3  CHICAGE	701AL 5388 490 456 348 31 056 523,114 4.499 008	194,671	(7, 460) 05 584	124 62 / 12 480 / 12 480 /	3.622.001 436.345 31.056 747.735 (2.400) 4.854.740
E F C C C C AASA LAGERSE	CHICAGE TO COMMISSION COMPANY TO COMMISSION COMPANY TO	701AL 5388 490 456 348 31 056 523,114 4.499 008	194,671	(7, 460) 05 584	124 62 / 12 480 / 12 480 /	3.622.001 436.345 31.056 747.735 (2.400) 4.854.740
- F 0 - C 2 A A B A E	CHICAGE IN COMPANISSION COMPANI	701AL 5388 490 456 348 31 056 523,114 4.499 008	194,671	(7, 460) 05 584	124 62 / 12 480 / 12 480 /	3.522.081 456.346 31.056 747.735 12.4501 1.278.454 2.075.649 11.0831 7.936 2.783 8.789 8.789
- F 0 - C 2 A A B A E	CHICAGE 19 SERVICE COMMISSION  COMPANY IS SERVICE COMMISSION  COMPANY IS SERVICE COMMISSION  COMMISSION IN COMMISSION  COMMISSION IN COMMISSION  COMMISSION IN COMMISSION  COMMISSION IN COMMISSION  C	7GTAL  5388-450 455-385 31.086 823,114 4456.000 1 456.000 1 7 830 2 7830 6 9 96	194,671	77 4601 65 566 2114 97% (66 383)	124 621 12 4601 12 60132 180 4423	3.522.081 456.346 31.056 747.756 12.78.454 2.075.649 11.0831 7.930 2.783 819.958 6.749 1.441.002
S F O D AABA LAGERSEMES	CHICAGE IN COMPANISSION COMPANI	701AL 5388 490 456 348 31 056 523,114 4.499 008	194,671	(7, 460) 05 584	124 621 12 4601 12 60132 180 4423	3.522.081 456.346 31.056 747.756 12.78.454 2.075.649 11.0831 7.930 2.783 819.958 6.749 1.441.002
E F O D AASA LAGGESFMEE R	CHICAGE IN COMPANISSION COMPANI	7GTAL  5388-450 455-385 31.086 823,114 4456.000 1 456.000 1 7 830 2 7830 6 9 96	194,671	77 4601 65 566 2114 97% (66 383)	124 621 12 4601 12 60132 180 4423	3.522.081 456.346 31.056 747.735 12.4501 1.278.454 2.075.649 11.0831 7.936 2.783 8.789 8.789
F C C AASA LAGGESFMEE R R	CHICAGE 19.  COMPANY TO COMPANY COMMISSION  COMPANY TO COMPANY COMPANY COMPANY  COMPANY TO COMPANY COMPANY COMPANY  COMPANY TO COMPANY COMPANY  COMPANY TO COMPANY  COMPANY COMPANY  CO	7 COTAL 3 7585 450 456 346 3 1 006 523,114 4 456 000 1 406 000 1 406 000 1 100 00 1 100	194,671	77 4601 65 566 2114 97% (66 383)	124 d21 2 d00 360 732 (180 442) 0 0074	3.522.001 806.346 31.036 747.735 12.460 1.277.464 2.075.647 1.980 2.770 1.99.03 4.740 1.441.002 5.422.427 1.623 1.771 1.623 1.771 1.623 1.771 1.
F C C AASA LAGGESFMEE R R	CHICAGE 19.  COMPANY TO COMPANY COMMISSION  COMPANY TO COMPANY COMPANY COMPANY  COMPANY TO COMPANY COMPANY COMPANY  COMPANY TO COMPANY COMPANY  COMPANY TO COMPANY  COMPANY COMPANY  CO	7 COTAL 3 7585 450 456 346 3 1 006 523,114 4 456 000 1 406 000 1 406 000 1 100 00 1 100	194,671	(2.99), (85.28)	124 d21 2 d00 360 732 (180 442) 0 0074	3.522.061 486.346 31.035 747.735 (2.450) 1.278.464 2.075.669 (1.083) 7.990 2.763 5.996 1.441.002 5.429.427 7.912.771
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8 F O O O O O O O O O O O O O O O O O O	CHICAGE 19 COMPANDED COMPA	707AL  2038-460 250-560 250-560 2021-11  2031-12  204-600 27-560	1746 948 172 PR	(2.50), (62.28); (114.070), (62.28); (115.279), (68.26);	124 621 (2 46) 198 722 1980 442 1980 443 1980 443 1980 445 1980 445 1980 1980 445 1980 445 19	3.522.061 31.036 31.036 31.036 31.036 32.450 1.274 1.274 1.274 1.274 1.274 1.276
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8 - F O F O	COMPANY TO	POTAL  9:588-460  450-586-586  450-586-586  1 cell line 1 cell lin	1746 948 172 PR	(2.99), (86.28)	124 621 (2 46) 198 722 1980 442 1980 443 1980 443 1980 445 1980 445 1980 1980 445 1980 445 19	9.802.001 489.146.201 39.1056 747.72 588.72 589.72 599.72 599.72 599.72 599.72 599.72 599.72 599.72 599.72 599.72 599.72

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	SUPPORTING SCHEDULES H-3424			

SCHEDULE 7 Page 1 of 6

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

			COMMISSION	
RATE			APPROVED	1
CODE	RATE SCHEDULE	PRESENT RATE	RATE	_
RS	RESIDENTIAL			1
	CUSTOMER CHARGE	\$11.00	\$11.00	1
	ENERGY CHARGE (cents/therm)	51.792	49.814	i
RS-GS	RESIDENTIAL STANDBY GENERATOR SERVICE			1
	CUSTOMER CHARGE	\$21.25	\$21.25	
	ENERGY CHARGE over 19.80 therms (cents/therm)	51.792	49.814	
GS-1/GSTS-1	GENERAL SERVICE 1			
	CUSTOMER CHARGE	\$20.00	\$20.00	
	ENERGY CHARGE (cents/therm)	40.000	39.130	
GS-2/GSTS-2	GENERAL SERVICE 2			
	CUSTOMER CHARGE	\$33.00	\$33.00	
	ENERGY CHARGE (cents/therm)	40.000	39.130	
CS-GS	COMMERCIAL STANDBY GENERATOR SERVICE	_		
	CUSTOMER CHARGE	\$35.81	\$35.81	
	ENERGY CHARGE over 39.53 therms (cents/therm)	40.000	39.130	
LVS/LVTS	LARGE VOLUME			
	CUSTOMER CHARGE	\$90.00	\$90.00	
	ENERGY CHARGE (cents/therm)	36.041	35.362	
GLS/GLSTS	GAS LIGHTING			
	CUSTOMER CHARGE	n/a	n/a	
	ENERGY CHARGE (cents/therm)	24.623	24.208	
15/175	INTERRUPTIBLE			
	CUSTOMER CHARGE	\$280.00	\$280.00	
	ENERGY CHARGE (cents/therm)	23.484	23.077	

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

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

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

DOCUMENT NUMBER-DATE

SCHEDULE 7 Page 1 of 6

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

RATE			COMMISSION APPROVED	
CODE	RATE SCHEDULE	PRESENT RATE	RATE	
RS	RESIDENTIAL			
	CUSTOMER CHARGE	\$11.00	\$11.00	
	ENERGY CHARGE (cents/therm)	51.792	49.814	
Rs-GS	RESIDENTIAL STANDBY GENERATOR SERVICE			
	CUSTOMER CHARGE	\$21.25	\$21.25	
	ENERGY CHARGE over 19.80 therms (cents/therm)	51.792	49.814	i
G\$-1/GSTS-1	GENERAL SERVICE 1			
	CUSTOMER CHARGE	\$20.00	\$20.00	
	ENERGY CHARGE (cents/therm)	40.000	39.130	
GS-2/GSTS-2	GENERAL SERVICE 2			
	CUSTOMER CHARGE	\$33.00	\$33.00	
	ENERGY CHARGE (cents/therm)	40.000	39.130	
CS-GS	COMMERCIAL STANDBY GENERATOR SERVICE			
	CUSTOMER CHARGE	\$35.81	\$35.81	
	ENERGY CHARGE over 39.53 therms (cents/therm)	40.000	39.130	
LV\$/LVTS	LARGE VOLUME			
	CUSTOMER CHARGE	\$90.00	\$90.00	
	ENERGY CHARGE (cents/therm)	36,041	35.362	
GLS/GLSTS	GAS LIGHTING			
	CUSTOMER CHARGE	n/a	n/a	
	ENERGY CHARGE (cents/therm)	24.623	24.208	
ISATS	INTERRUPTIBLE			
	CUSTOMER CHARGE	\$280.00	\$280.00	
	ENERGY CHARGE (cents/therm)	23.484	23.077	

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

Eighteenth Revised Sheet No. 24 Cancels Seventeenth Revised Sheet No. 24

# RATE SCHEDULE GS-1 GENERAL SERVICE -1

Availability

Available within the service areas of the Company.

<u>Applicability</u>

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

Character of Service

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

Limitations of Service

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

Monthly Rate

Customer Charge:

\$ 20.00 per meter per month

Energy Charge:

Non-Fuel

39.130 cents per therm

Minimum Bill:

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

Terms of Payment

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

Billing Adjustments

See sheets beginning with Sheet No. 35.

Terms and Conditions

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

Issued by:

John R. Schimkaitis, Chairman, President & CEO

Effective:

DOCUMENT NUMBER DATE

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FPSC-COMMISSION CLERK

Seventeenth Eighteenth Revised Sheet No. 24 Cancels Sixteenth Seventeenth Revised Sheet No. 24

# RATE SCHEDULE GS-1 GENERAL SERVICE -1

Availability

Available within the service areas of the Company.

**Applicability** 

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

Character of Service

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

Limitations of Service

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

Monthly Rate

Customer Charge:

\$ 20.00 per meter per month

Energy Charge:

Non-Fuel

40.000 39.130 cents per therm

Minimum Bill:

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

Terms of Payment

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

Billing Adjustments

See sheets beginning with Sheet No. 35.

Terms and Conditions

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

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

Fifth Revised Sheet No. 24.1 Cancels Fourth Revised Sheet No. 24.1

# RATE SCHEDULE GS - 2 GENERAL SERVICE - 2

# Availability

Available within the service areas of the Company.

#### **Applicability**

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

#### Character of Service

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

#### Limitations of Service

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

### Monthly Rate

Customer Charge:

\$ 33.00 per meter per month

Energy Charge:

Non-Fuel

39.130 cents per therm

### Minimum Bill

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

### Terms of Payment

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

#### **Billing Adjustments**

See sheets beginning with Sheet No. 35.

# Terms and Conditions

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

Issued by:

John R. Schimkaitis, Chairman, President & CEO

Effective:

Fourth Fifth Revised Sheet No. 24.1 Cancels Third Fourth Revised Sheet No. 24.1

# RATE SCHEDULE GS - 2 GENERAL SERVICE - 2

Availability

Available within the service areas of the Company.

**Applicability** 

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

Character of Service

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

Limitations of Service

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

Monthly Rate

**Customer Charge:** 

\$ 33.00 per meter per month

Energy Charge:

Non-Fuel

40.000 39.130 cents per therm

Minimum Bill

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

Terms of Payment

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

**Billing Adjustments** 

See sheets beginning with Sheet No. 35.

**Terms and Conditions** 

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

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

First Revised Sheet No. 24.2 Cancels Original Sheet No. 24.2

# RATE SCHEDULE CS-GS COMMERCIAL STANDBY GENERATOR SERVICE

#### <u>Availability</u>

Available within the service areas of the Company.

# **Applicability**

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

#### Character of Service

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

#### Monthly Rate

**Customer Charge:** 

\$35.81

Energy Charge:

Non-Fuel

0 - 39.52 therms

0.00 cents per therm

In excess of 39.52 therms

39.130 cents per therm

Minimum Monthly Bill:

\$35.81

### Terms of Payment

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

# Billing Adjustments

See sheets beginning with Sheet No. 35.

#### Terms and Conditions

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

Issued by:

John R. Schimkaitis, Chairman, President & CEO

Effective:

First Revised Sheet No. 24.2 Cancels Original Sheet No. 24.2

# RATE SCHEDULE CS-GS COMMERCIAL STANDBY GENERATOR SERVICE

Availability

Available within the service areas of the Company.

**Applicability** 

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

Character of Service

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

Monthly Rate

Customer Charge:

\$35.81

Energy Charge:

Non-Fuel

0 - 39.52 therms

0.00 cents per therm

In excess of 39.52 therms

40.000 39.130 cents per therm

Minimum Monthly Bill:

\$35.81

Terms of Payment

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

### Billing Adjustments

See sheets beginning with Sheet No. 35.

#### Terms and Conditions

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

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

Thirteenth Revised Sheet No. 25 Cancels Twelfth Revised Sheet No. 25

# RATE SCHEDULE GLS GAS LIGHTING SERVICE

#### Availability

Available within the service areas of the Company.

#### Applicability

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

# Character of Service

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

### Monthly Rate

Customer Charge:

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

Energy Charge:

Non-Fuel

24.208 cents per therm

Minimum Bill:

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

#### **Terms of Payment**

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

#### **Billing Adjustments**

See sheets beginning with Sheet No. 35.

# Unauthorized Use of Gas

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

#### **Terms and Conditions**

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

Issued by:

John R. Schimkaitis, Chairman, President & CEO

Effective:

Twelfth Thirteenth Revised Sheet No. 25
Cancels Eleventh Twelfth Revised Sheet No. 25

# RATE SCHEDULE GLS GAS LIGHTING SERVICE

#### **Availability**

Available within the service areas of the Company.

#### Applicability

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

#### Character of Service

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

### Monthly Rate

Customer Charge:

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

Energy Charge:

Non-Fuel

24.623 24.208 cents per therm

Minimum Bill:

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

# Terms of Payment

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

#### Billing Adjustments

See sheets beginning with Sheet No. 35.

### Unauthorized Use of Gas

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

# Terms and Conditions

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

Issued by:

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

Twentieth Revised Sheet No. 26 Cancels Nineteenth Revised Sheet No. 26

# RATE SCHEDULE RS RESIDENTIAL SERVICE

Availability

Available within the service areas of the Company.

**Applicability** 

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

Character of Service

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

Monthly Rate

Customer Charge:

\$ 11.00 per meter per month

Energy Charge:

Non-Fuel

49.814 cents per therm

Minimum Bill:

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

Terms of Payment

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

**Billing Adjustments** 

See sheets beginning with Sheet No. 35.

**Terms and Conditions** 

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

Issued by:

John R. Schimkaitis, Chairman, President & CEO

Effective:

Nineteenth Twentieth Revised Sheet No. 26 Cancels Eighteenth Nineteenth Revised Sheet No. 26

# RATE SCHEDULE RS RESIDENTIAL SERVICE

Availability

Available within the service areas of the Company.

**Applicability** 

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

Character of Service

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

Monthly Rate

Customer Charge:

\$ 11.00 per meter per month

Energy Charge:

Non-Fuel

51.792 49.814 cents per therm

Minimum Bill:

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

Terms of Payment

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

**Billing Adjustments** 

See sheets beginning with Sheet No. 35.

Terms and Conditions

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

Issued by:

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

Sixth Revised Sheet No. 26.1 Cancels Fifth Revised Sheet No. 26.1

# RATE SCHEDULE RS-GS RESIDENTIAL STANDBY GENERATOR SERVICE

Availability

Available within the service areas of the Company.

Applicability

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

**Character of Service** 

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

Monthly Rate

Customer Charge:

\$21.25

Energy Charge:

Non-Fuel

0 -19.80 therms

0.00 cents per therm

In excess of 19.80 therms

49.814 cents per therm

Minimum Monthly Bill:

\$21.25

Terms of Payment

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

**Billing Adjustments** 

See sheets beginning with Sheet No. 35.

#### Terms and Conditions

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

Issued by:

John R. Schimkaitis, Chairman, President & CEO

Effective:

Fifth Sixth Revised Sheet No. 26.1 Cancels Fourth Fifth Revised Sheet No. 26.1

# RATE SCHEDULE RS-GS RESIDENTIAL STANDBY GENERATOR SERVICE

# **Availability**

Available within the service areas of the Company.

#### Applicability

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

### Character of Service

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

### Monthly Rate

Customer Charge:

\$21.25

Energy Charge:

Non-Fuel

0 -19.80 therms

0.00 cents per therm

In excess of 19.80 therms

51.792 49.814 cents per therm

Minimum Monthly Bill:

\$21.25

#### Terms of Payment

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

#### **Billing Adjustments**

See sheets beginning with Sheet No. 35.

## Terms and Conditions

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

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

Eighteenth Revised Sheet No. 28 Cancels Seventeenth Revised Sheet No. 28

# RATE SCHEDULE LVS LARGE VOLUME SERVICE

#### Availability

Available within the service areas of the Company.

# **Applicability**

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

#### Character of Service

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

#### Limitations of Service

Service must be of a non-seasonal nature.

Use must exceed 500 therms in each and every month of the year.

#### Monthly Rate

Customer Charge:

\$ 90.00 per meter per month

Energy Charge:

Non-Fuel

35.362 cents per therm

#### Minimum Bill

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

#### Terms of Payment

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

#### **Billing Adjustments**

See sheets beginning with Sheet No. 35.

#### Term of Service

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

#### **Terms and Conditions**

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

Customer must contract for service on an annual basis.

Issued by:

John R. Schimkaitis, Chairman, President & CEO

Effective:

Seventeenth <u>Eighteenth</u> Revised Sheet No. 28 Cancels Sixteenth Seventeenth Revised Sheet No. 28

# RATE SCHEDULE LVS LARGE VOLUME SERVICE

#### Availability

Available within the service areas of the Company.

#### Applicability

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

#### Character of Service

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

#### Limitations of Service

Service must be of a non-seasonal nature.

Use must exceed 500 therms in each and every month of the year.

#### Monthly Rate

Customer Charge:

\$ 90.00 per meter per month

Energy Charge:

Non-Fuel

36.041 35.362 cents per therm

#### Minimum Bill

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

### Terms of Payment

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

### **Billing Adjustments**

See sheets beginning with Sheet No. 35.

# Term of Service

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

#### Terms and Conditions

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

Customer must contract for service on an annual basis.

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

Twenty-First Revised Sheet No. 29 Cancels Twentieth Revised Sheet No. 29

# RATE SCHEDULE IS INTERRUPTIBLE SERVICE

#### Availability

Available within the service areas of the Company.

#### <u>Applicability</u>

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

#### Character of Service

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

#### Limitations of Service

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

#### Monthly Rate

Customer Charge: \$ 280.00 per meter per month

Telemetry Maintenance Charge: \$ 30.00 per meter per month

Energy Charge:

Non-Fuel 23.077 cents per therm

#### Minimum Bill

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

Continued on Sheet No. 30

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

Twentieth Twenty-First Revised Sheet No. 29 Cancels Nineteenth Twentieth Revised Sheet No. 29

# RATE SCHEDULE IS INTERRUPTIBLE SERVICE

#### Availability

Available within the service areas of the Company.

#### **Applicability**

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

#### Character of Service

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

#### Limitations of Service

Customer must contract for service under this schedule for minimum requirements of not less than 3.650 therms of gas per month.

#### Monthly Rate

**Customer Charge:** 

\$ 280.00 per meter per month

Telemetry Maintenance Charge:

\$ 30.00 per meter per month

Energy Charge:

Non-Fuel

23.484 23.077 cents per therm

#### Minimum Bill

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

Continued on Sheet No. 30

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

#### Florida Public Utilities

# Docket No. 080366-GU Natural Gas Refund Estimate June - November 2009

1

		PAA		Therm	Consumption (Therms)							
		Approved	Stipulated	Rate	Pro-rated							
Rate Class		Rate per Therm	Rate per Therm	Differential	Jun 4 - 30	Jul	Aug	Sept	Oct	Nov (Est)		
Residential	RS	0.51792	0.49814	0.01978	584,221	608,481	552,807	571,825	583,370	950,050		
Commercial Small	GS, GSTS	0.40000	0.39130	0.00870	357,633	461,353	412,202	446,016	469,364	1,076,430		
Commercial Large	LV, LVTS	0.36041	0.35362	0.00679	2,144,245	2,479,704	2,436,946	2,463,133	2,393,469	2,480,140		
Interruptible	IS, ITS	0.23484	0.23077	0.00407	407,668	380,447	369,271	410,594	385,671	413,500		
Lights	GLS	0.24623	0.24208	0.00415	32,468	34,576	33,721	33,721	33,783	37,820		
				•	3,526,235	3,964,561	3,804,947	3,925,289	3,865,657	4,957,940		

		Jun	July	Aug	Sept	Oct	Nov (Est) 4
rest Rate	2	0.325	0.325	0.275	0.250	0.235	0.220

		PAA		Therm		Esti	mated \$ amo	unt refundable	e		
		Approved	Stipulated	Rate	Pro-rated						
Rate Class		Rate per Therm	Rate per Therm	Differential	Jun 4 - 30	Jul	Aug	Sept	Oct	Nov (Est)	TOTAL
Residential	RS	0.51792	0.49814	0.01978	11,556	12,036	10,935	11,311	11,539	18,792	
Commercial Small	GS, GSTS	0.40000	0.39130	0.00870	3,111	4,014	3,586	3,880	4,083	9,365	
Commercial Large	LV, LVTS	0.36041	0.35362	0.00679	14,559	16,837	16,547	16,725	16,252	16,840	
Interruptible	IS, ITS	0.23484	0.23077	0.00407	1,659	1,548	1,503	1,671	1,570	1,683	
Lights	GLS	0.24623	0.24208	0.00415	135	143	140	140	140	157	
Monthly total				-	31,021	34,579	32,710	33,727	33,584	46,837	212,458
Beginning cumulative balance						31,029	65,625	98,358	132,113	165,729	
Cumulative balance outstanding				•	31,021	65,608	98,336	132,085	165,697	212,566	
Interest on cumulative balance outstanding					8	18	23	28	32	39	148
Cumulative balance outstanding plus interest					31,029	65,625	98,358	132,113	165,729	212,605	212,605

#### Estimated amount refundable incl Interest

\$ 212,605

Notes:

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

ECCUMENT NUMBER-DATE

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