

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: Adoption of Rule 25-7.041,)	DOCKET NO. 900965-GU
F.A.C., Public Natural Gas Utility)	
Modified Minimum Filing Requirements)	ORDER NO. 24054
Report.)	
_____)	ISSUED: 2/1/91

NOTICE OF RULEMAKING

NOTICE is hereby given that the Commission, pursuant to section 120.54, Florida Statutes, has initiated rulemaking to adopt Rule 25-7.041, F.A.C., relating to public natural gas utilities.

The attached Notice of Rulemaking will appear in the February 8, 1991 edition of the Florida Administrative Weekly. If requested, a hearing will be held at the following time and place:

9:30 a.m., Wednesday, March 27, 1991
 Room 122, Fletcher Building
 101 East Gaines Street
 Tallahassee, Florida

Written requests for hearing and written comments or suggestions on the rule must be received by the Director, Division of Records and Reporting, Florida Public Service Commission, 101 East Gaines Street, Tallahassee, FL 32399, no later than March 1, 1991.

By Direction of the Florida Public Service Commission, this
1st day of FEBRUARY, 1991.

 STEVE TRIBBLE, Director
 Division of Records & Reporting

(S E A L)

CTM

amd90965.cp

by: Kay Flynn
 Chief, Bureau of Records

DOCUMENT NUMBER DATE
 01033 FEB -1 1991
 PSC-RECORDS/REPORTING

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FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 900965-GU

RULE TITLE:

RULE NO.:

Natural Gas Utility Modified

25-7.041, F.A.C.

Minimum Filing Requirements Report

PURPOSE AND EFFECT: Rule 25-7.041 implements the provisions of section 366.06(3)(a), F.S., which requires the Commission to adopt by rule Modified Minimum Filing Requirements for public natural gas utilities, and prescribes the schedule and procedures for filing the report.

SUMMARY: Proposed Rule 25-7.041 incorporates the Modified Minimum Filing Requirements report form and requires public natural gas utilities with total annual sales exceeding 50 million therms to file the report every four years, or four years from their most recently completed rate case, and smaller public natural gas utilities are required to file every five years. The data requested in the report is similar to but less exhaustive than the information required for Minimum Filing Requirements in existing Rule 25-7.039, F.A.C. It includes information about each utility's rate base, net operating income and cost of capital so the Commission and other interested parties may analyze the utility's earnings and determine whether the rates are reasonable and not unjustly discriminatory. The Commission is authorized to waive a specific requirement of the rule if a

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is authorized to waive a specific requirement of the rule if a utility shows that it imposes an undue burden upon it, and submits a written request.

The rule provides that based on an audited MMFR report, the Commission may determine that rates and charges should be decreased for several reasons listed in the rule, and provides the action that can be taken by the Commission if it makes that determination.

RULEMAKING AUTHORITY: 350.127(2), 366.05(1), F.S.

LAW IMPLEMENTED: 366.06(3), F.S.

SUMMARY OF THE ESTIMATE OF ECONOMIC IMPACT OF THIS RULE: Rule 25-7.041 is not expected to cause additional expense to the companies affected by it or to the Commission. The filing requirements of the rule are the same as have been required by Commission orders since the Legislature enacted section 366.06(3), F.S., and are the minimum required for compliance with the statute.

WRITTEN COMMENTS OR SUGGESTIONS ON THE PROPOSED RULE MAY BE SUBMITTED TO THE FPSC, DIVISION OF RECORDS AND REPORTING, WITHIN 21 DAYS OF THE OF THE DATE OF THIS NOTICE FOR INCLUSION IN THE RECORD OF THE PROCEEDING. IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE TIME, DATE AND PLACE SHOWN BELOW:

TIME AND DATE: 9:30 A.M., Wednesday, March 27, 1991.

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PLACE: Room 122, 101 East Gaines Street, Tallahassee, Florida.
THE PERSON TO BE CONTACTED REGARDING THIS RULE AND THE ECONOMIC
IMPACT STATEMENT IS: Director of Appeals, Florida Public Service
Commission, 101 East Gaines Street, Tallahassee, Florida 32399.
THE FULL TEXT OF THE RULES IS:

25-7.041 Natural Gas Utility Modified Minimum Filing
Requirements Report.

(1) Each Public Natural Gas Utility whose gas sales exceed
50 million therms annually, shall file with the Commission's
Division of Electric and Gas every 4 years, or 4 years from its
most recent completed rate case, a report consisting of, at a
minimum, the modified minimum filing requirements report
(Modified MFR report). All Public Natural Gas Utilities with
sales equal to or less than 50 million therms annually shall file
the Modified MFR report every 5 years, or 5 years from its most
recent completed rate case. The applicable filing time for the
report shall be determined based on the company's annual therm
sales in its most recent calendar year.

(2) For the purpose of this rule, the following definitions
apply:

(a) "Most recent completed rate case" means the most recent
of either:

1. The date of the Commission's final vote on the
utility's petition for an increase or decrease in

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its rates and charges in which the utility filed minimum filing requirements (MFR) pursuant to Rule 25-7.039; or

2. The date of the Commission's final vote on a Commission initiated investigation which results in a decrease or increase in the utility's rates and charges.

(b) "Modified Minimum Filing Requirements report" means the information required by Commission Form PSC/EAG 42 (/), entitled "Modified Minimum Filing Requirements", which form is incorporated into this rule by reference and may be obtained from the Commission's Division of Electric and Gas.

(c) "Annual Therm Sales" means the total annual volume of gas for which a utility charges a customer a delivery charge, regardless of whether the gas is system sales gas or customer-owned gas.

(3) The Director of the Division of Electric and Gas shall, no later than 6 months prior to the expiration of the applicable 4 or 5 year filing period, notify the utility in writing of the time period to be reported in the Modified MFR Report.

(4) The Modified MFR report shall be filed with the Commission's Division of Electric and Gas within 60 days after the expiration of the applicable 4 or 5 year filing period.

(5) In completing the required schedules, the utility shall

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follow the policies, procedures and guidelines for completion of MFR's, as prescribed by Commission rules. These schedules shall be identified by using the word MODIFIED prior to each schedule identification.

(6) Each schedule of the report shall be typed, consecutively numbered, and printed on 8 1/2 x 11 inch paper.

(7) Each schedule shall indicate the name of the person responsible for and knowledgeable about its content.

(8) All schedules involving investment data shall be completed on an average investment basis unless a specific schedule requests otherwise.

(9) Based on an audited Modified MFR report, the Commission may determine that the rates and charges of the utility should be decreased based on the following reasons:

(a) Achieved earnings above the last authorized return on equity;

(b) Excessive return on equity; or

(c) Known or potential changes in plant investment, operating expenses, billing determinants, or other business conditions.

(10) If the Commission determines that the rates and charges of the utility should be decreased, the Commission may:

(a) Initiate a show cause proceeding requiring the utility to show cause why its rates and charges should not be reduced and

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why a refund should not be required;

(b) Require the utility to hold monies subject to refund under bond or corporate undertaking; or

(c) Require the utility to file Minimum Filing Requirements pursuant to Rule 25-7.039.

(11) If at the time it is required to file a Modified MFR report, a utility has filed for general rate relief and has met the minimum filing requirements then in effect, the utility may petition the Commission for relief from the requirement to file the Modified MFR report.

(12) The utility shall serve a copy of the Modified MFR report on the Office of the Public Counsel and each party to its most recent completed rate case concurrently with the filing of 20 copies with the Commission.

(13) The Director of the Division of Electric and Gas shall determine whether the utility has met the requirements imposed by this rule. Upon written request of the utility, the Commission may waive a specific requirement of this rule if it is shown that such filing places an undue burden on the utility.

Specific Authority: 350.127(2), F.S.

Law Implemented: 366.06(3), F.S.

History: New.

NAME OF PERSON ORIGINATING PROPOSED RULE: Lynn Adams

NAME OF SUPERVISOR OR PERSON(S) WHO APPROVED THE PROPOSED RULES:

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Florida Public Service Commission

DATE PROPOSED RULES APPROVED: January 29, 1991

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Florida Public Service Commission

DATE PROPOSED RULES APPROVED: January 29, 1991

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EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE BALANCE SHEETS BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANT:

DOCKET NO.:

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LINE NO.	ASSETS	(1) MONTH	(2) MONTH	(3) MONTH	(4) MONTH	(5) MONTH	(6) MONTH	(7) MONTH	(8) MONTH	(9) MONTH	(10) MONTH	(11) MONTH	(12) MONTH	(13) MONTH	13 MONTH AVERAGE	REFERENCE
1	GAS PLANT IN SERV.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RATE BASE
2	PLANT HELD FOR FUT. USE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	CVIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RATE BASE
4	GAS PLANT ACQ. ADJ.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RATE BASE
5	GROSS UTILITY PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	ACCUM. PROVISION FOR DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RATE BASE
7	NET PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	INVESTMENT IN SUBSIDIARY CO.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	STAKE FUNDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CAP. STRUCTURE
10	NON UTILITY PROPERTY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	TOTAL PROPERTY & INVEST.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	CASH	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
13	SPECIAL DEPOSITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
14	WORKING FUNDS & CASH INVEST.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
15	TEMP CASH INVESTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	NOTES RECEIVABLE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
17	CUST. ACCTS. REC.-GAS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
18	MOSE, JOBBING & OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19	ACCUM. PROV. UNCOLLECT. ACCTS.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
20	RECEIVABLE ASSOC. COMPANIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
21	PLANT & OPER. MATERIAL & SUPPL.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
22	MOSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	STORES EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
24	PREPAYMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
25	TOTAL CURR. & ACCR. ASSETS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	UNAMORT. DDOE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CAP. STRUCTURE
27	CLEARING ACCTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
28	OTHER WIP-ENVIRONMENTAL MATTERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
29	UNAMORT. RATE CASE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
30	UNRECOVERED GAS COST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
31	TOTAL DEFERRED CHARGES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
32	TOTAL ASSETS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

SUPPORTING SCHEDULES: A-4, A-6, A-7

RECAP SCHEDULES: A-2, A-3

FLORIDA PUBLIC SERVICE COMMISSION

(EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE BALANCE SHEETS BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

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LINE NO.	CAPITALIZATION & LIABILITIES	(1) MONTH	(2) MONTH	(3) MONTH	(4) MONTH	(5) MONTH	(6) MONTH	(7) MONTH	(8) MONTH	(9) MONTH	(10) MONTH	(11) MONTH	(12) MONTH	(13) MONTH	13 MONTH AVERAGE	REFERENCE	
1	COMMON STOCK	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80	CAP. STRUCTURE
2	ADDITIONAL CAPITAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CAP. STRUCTURE
3	UNAPPROPRIATED RET. EARN.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CAP. STRUCTURE
4	UNDISTRIBUTED SUBS.EARN.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CAP. STRUCTURE
5	TOTAL STOCKHOLDERS EQUITY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	PA BONDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CAP. STRUCTURE
7	LONG TERM NOTES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CAP. STRUCTURE
8	OTHER LT DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CAP. STRUCTURE
9	TOTAL LONG TERM DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	NOTES PAYABLE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CAP. STRUCTURE
11	ACCOUNTS PAYABLE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
12	ACCOUNTS PAY. ASSOC. CO.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
13	CUSTOMER DEPOSITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CAP. STRUCTURE
14	TAXES ACCRUED-GENERAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
15	TAXES ACCRUED-INCOME	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
16	INTEREST ACCRUED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
17	DIVIDENDS DECLARED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	TAX COLLECTIONS PAYABLE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
19	INACTIVE DEPOSITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	CONSERVATION COST TRUE-UP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
21	MISC. CURRENT LIABILITIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
22	TOTAL CURR. & ACCRUED LIAB.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	CUSTOMER ADVANCES FOR CONST.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CAP. STRUCTURE
24	OTHER DEFERRED CREDITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CAP. STRUCTURE
25	ACCUMULATED DEFERRED INC. TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RATE BASE
26	DEF. INVESTMENT TAX CREDIT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
27	TOTAL DEFERRED CREDITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
28	PENSIONS & BENEFITS RESERVE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29	TOTAL OPERATING RESERVES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
30	TOTAL CAPITAL & LIAB.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-2, A-3

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE A-2

RATE BASE - 12 MONTH AVERAGE

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 12-MONTH
AVERAGE RATE BASE AS ADJUSTED FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 01/01/71
PERSON RESPONSIBLE FOR THE CONTENT
OF THIS PAGE:

COMPANY:

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LINE NO.	UTILITY PLANT	AVERAGE PER BOOKS	ADJUSTMENT	ADJUSTED AVERAGE
1	PLANT IN SERVICE	\$ 0	\$ 0	\$ 0
2	COMMON PLANT ALLOCATED	0	0	0
3	ACQUISITION ADJUSTMENT	0	0	0
4	PROPERTY HELD FOR FUTURE USE	0	0	0
5	CONSTRUCTION WORK IN PROGRESS	0	0	0
6	TOTAL PLANT	\$ 0	\$ 0	\$ 0
DEDUCTIONS				
7	ACCUM. DEPR. - UTILITY PLANT	\$ 0	\$ 0	\$ 0
8	ACCUM. DEPR. - COMMON PLANT	0	0	0
9	ACCUM. AMORT. - ACQ. ADJ.	0	0	0
10	ACCUM. DEPR. - LEASEHOLD IMPR.	0	0	0
11	CUSTOMER ADV. FOR CONST.	0	0	0
12	TOTAL DEDUCTIONS	\$ 0	\$ 0	\$ 0
13	PLANT NET	\$ 0	\$ 0	\$ 0
ALLOWANCE FOR WORKING CAPITAL				
14	BALANCE SHEET METHOD	\$ 0	\$ 0	\$ 0
15	TOTAL RATE BASE	\$ 0	\$ 0	\$ 0
16	NET OPERATING INCOME	\$ 0	\$ 0	\$ 0
17	RATE OF RETURN	ERR	ERR	ERR

SUPPORTING SCHEDULES: A-1, A-3, A-4, A-5

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENT TO THE 12-MONTH RATE BASE FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

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ADJ. NO.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT
UTILITY PLANT IN SERVICE					
1			\$ 0	\$ 0	\$ 0
2			0	0	0
3			0	0	0
4			0	0	0
5		TOTAL	\$ 0	\$ 0	\$ 0
ACCUM. DEPR.-UTILITY PLANT					
6			\$ 0	\$ 0	\$ 0
7			0	0	0
8			0	0	0
9		TOTAL	\$ 0	\$ 0	\$ 0
ALLOWANCE FOR WORKING CAPITAL					
10	(SEE SCHEDULE A-1 FOR DETAIL)		0	0	0
11	TOTAL RATE BASE ADJUSTMENTS		\$ 0	\$ 0	\$ 0

SUPPORTING SCHEDULES: A-1, A-5

RECAP SCHEDULES: A-2

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE A-4

MONTHLY PLANT BALANCES TEST YEAR - 12 MONTHS

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/12
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

ORDER NO. 24054
DOCKET NO. 900965-GU
PAGE 15

LINE NO.	A/C NO.	DESCRIPTION	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	12 MONTH AVERAGE
1	301	ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	302	FRANCHISES & CONSENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	374	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	374.02	LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	375	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	376	HAZARDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	378	MEAS & REG STATION EQUIP-CEN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	379	MEAS & REG STATION EQUIP-GATE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	380	SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	381	METERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	382	METER & REGULATOR INST.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	383	HOUSE REGULATORS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	384	HOUSE REG-INST	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	385	3RD MEAS & REG STAT EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	386.00	OTHER PROP OR CUST PREMISES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	386.01	OTHER PROP OR CUST PREMISES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	386.02	OTHER PROP OR CUST PREMISES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	386.03	OTHER PROP OR CUST PREMISES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	390.02	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	391	OFFICE FURN & EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	391.01	OFFICE FURN & EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	392.01	AUTOS & TRUCKS (UP TO 1/2 TON)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	392.02	AUTOS & TRUCKS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	392.03	AIRPRAFT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	392.04	TRANSPORTATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	393	STORES EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	394	TOOLS, SHOP, GARAGE EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	395	LABORATORY EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	397	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	398	MISC EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35		UTILITY PLANT IN SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	102	GAS PLANT PURCHASED OR SOLD	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		TOTAL UTILITY PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-1, A-2, A-3

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF COMMON PLANT WITH THE 12 MONTH AVERAGE OF THE HISTORIC BASE YEAR SEGREGATED BY THE AMOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS. THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 21/22/23
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

ORDER NO. 24054
DOCKET NO. 900965-GU
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LINE NO.	AFC NO.	DESCRIPTION	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	12 MONTH AVERAGE
1	374	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	375	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	390.02	LEASEHOLD IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	391	OFFICE FURN & EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	392.01	AUTOS & TRUCKS (TO 1/2 TON)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	392.02	AUTOS & TRUCKS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	394	TOOL, SHOP, & GARAGE EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	394	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	397	COMPUTER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	398	MISC EQUIP (SPECIFY)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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LINE NO.	AFC NO.	DESCRIPTION	12 MONTH AVERAGE	NONUTILITY %	12 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
15	374	LAND	0	ERR	0	
16	375	STRUCTURES & IMPROVEMENTS	0	ERR	0	
17	387	OTHER EQUIPMENT	0	ERR	0	
18	389	LAND	0	ERR	0	
19	390	STRUCTURES & IMPROVEMENTS	0	ERR	0	
20	390.02	LEASEHOLD IMPROVEMENTS	0	ERR	0	
21	391	OFFICE FURN & EQUIPMENT	0	ERR	0	
22	392.01	AUTOS & TRUCKS (TO 1/2 TON)	0	ERR	0	
23	392.02	AUTOS & TRUCKS	0	ERR	0	
24	394	TOOL, SHOP, & GARAGE EQUIP	0	ERR	0	
25	394	POWER OPERATED EQUIPMENT	0	ERR	0	
26	397	COMPUTER EQUIPMENT	0	ERR	0	
27	398	MISC EQUIP (SPECIFY)	0	ERR	0	
28		TOTAL	0	ERR	0	

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ORDER NO. 24054
 DOCKET NO. 900965-GU
 PAGE 17

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE A-4

DEPRECIATION RESERVE BALANCES

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DEPRECIATION RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED TO THE AVERAGE MONTHLY BALANCE.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: XX/XX/XX
 PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

LINE NO.	A/C NO.	DESCRIPTION	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	12 MONTH AVERAGE
1	362	GAS HOLDERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	375	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	376	MAINS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	378	HEAD & REG STATION EQUIP-GEN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	379	HEAD & REG STAT EB-CITY GATE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	380	SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	381	METERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	382	METER INSTALLATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	383	HOUSE REGULATORS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	384	HOUSE REGULATORS INSTALL.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	385	INDUSTRIAL MFR STAT. EQUIP.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	386	OTHER PROP OR CUST PREMISES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	386.01	OTHER PROP-CUST PREM-A/CAR	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	386.02	OTHER PROP-CUST PREM-W HEAT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	386.03	OTHER PROP-CUST PREM-SCN AP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	391	OFFICE FURN & EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	391.01	COMPUTER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	392.01	AUTO & TRUCK-UP TO 1/2 TON	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	392.02	TRUCK-OVER 1/2 TON	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	392.03	AIRCRAFT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	392.04	OTHER TRANSPORTATION EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	393	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	394	TOOLS, SHOP, GARAGE EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	395	LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	397	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	398	MISC EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30		DEPRECIATION RESERVE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	108.02	N.W.T.P	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	108	TOTAL DEPRECIATION RESERVE	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-1, A-2, A-3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMORTIZATION/RECOVERY RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: xx/xx/xx
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

ORDER NO. 24054
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PAGE 18

LINE NO.	A/C NO.	DESCRIPTION	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	12 MONTH AVERAGE
1			0	0	0	0	0	0	0	0	0	0	0	0	0	0
2			0	0	0	0	0	0	0	0	0	0	0	0	0	0
3			0	0	0	0	0	0	0	0	0	0	0	0	0	0
4			0	0	0	0	0	0	0	0	0	0	0	0	0	0
5			0	0	0	0	0	0	0	0	0	0	0	0	0	0
6			0	0	0	0	0	0	0	0	0	0	0	0	0	0
7			0	0	0	0	0	0	0	0	0	0	0	0	0	0
8			0	0	0	0	0	0	0	0	0	0	0	0	0	0
9			0	0	0	0	0	0	0	0	0	0	0	0	0	0
10			0	0	0	0	0	0	0	0	0	0	0	0	0	0
11		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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18

SUPPORTING SCHEDULES:

S.CAP SCHEDULES: A-1, A-2, A-3

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MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE A-8

ALLOCATION OF DEPRECIATION/AMORTIZATION RESERVE - COMM PLANT

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE SAME DATA AS REQUIRED IN SCHEDULE A-5 FOR DEPRECIATION/AMORTIZATION RESERVE BALANCES.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 11/11/11
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

ORDER NO. 24054
DOCKET NO. 900965-GU
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LINE NO.	A/C NO.	DESCRIPTION	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	13 MONTH AVERAGE
1	375	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	389	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	390.02	LEASEHOLD IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	391	OFFICE FURN & EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	392.01	AUTOS & TRUCKS (TO 1/2 TON)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	392.02	AUTOS & TRUCKS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	394	TOOL, SHOP, & GARAGE EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	394	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	397	COMPUTER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	398	MISC EQUIP (SPECIFY)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

LINE NO.	A/C NO.	DESCRIPTION	13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY
14	375	STRUCTURES & IMPROVEMENTS	0	ERR	0
15	387	OTHER EQUIPMENT	0	ERR	0
16	389	LAND	0	ERR	0
17	390	STRUCTURES & IMPROVEMENTS	0	ERR	0
18	390.02	LEASEHOLD IMPROVEMENTS	0	ERR	0
19	391	OFFICE FURN & EQUIPMENT	0	ERR	0
20	392.01	AUTOS & TRUCKS (TO 1/2 TON)	0	ERR	0
21	392.02	AUTOS & TRUCKS	0	ERR	0
22	394	TOOL, SHOP, & GARAGE EQUIP	0	ERR	0
23	394	POWER OPERATED EQUIPMENT	0	ERR	0
24	397	COMPUTER EQUIPMENT	0	ERR	0
25	398	MISC EQUIP (SPECIFY)	0	ERR	0
26		TOTAL	0		0

METHOD OF ALLOCATION

SUPPORTING SCHEDULES: A-4

RECAP SCHEDULES: A-2, A-3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE AN ANALYSIS OF ACCUMULATED TAX CREDITS GENERATED AND AMORTIZED ON A MONTHLY BASIS FOR THE HISTORIC BASE YEAR. (EXCEPTION: ANNUAL DATA MAY BE SUBSTITUTED FOR MONTHLY DATA FOR THE 3A ITC.) AMOUNTS PROVIDED BY THE REVENUE ACT OF 1971 AND SUBSEQUENT ACTS SHOULD BE SHOWN SEPARATELY FROM AMOUNTS APPLICABLE TO PRIOR LAWS. IDENTIFY PROGRESS PAYMENTS SEPARATELY.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/73
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

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PAGE 20

3A ITC								4A ITC					
AMOUNT REALIZED				AMORTIZATION				AMOUNT REALIZED			AMORTIZATION		
LINE NO.	YEAR/MONTH	BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	ENDING BALANCE
13-MONTH AVERAGE								13-MONTH AVERAGE					
.....0.....							0.....					

SUPPORTING SCHEDULES:

ACAP SCHEDULES: 8-1, 8-1, 8-9, 8-10, 8-11,
P.1 P.2

ORDER NO. 24054
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MODIFIED MAXIMUM FILING REQUIREMENTS SCHEDULE A-1

INVESTMENT TAX CREDITS - ANALYSIS

PAGE 2 OF 3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE AN ANALYSIS OF ACCUMULATED TAX CREDITS GENERATED AND AMORTIZED ON A MONTHLY BASIS FOR THE HISTORIC BASE YEAR. AMOUNTS PROVIDED BY THE REVENUE ACT OF 1971 AND SUBSEQUENT ACTS SHOULD BE SHOWN SEPARATELY FROM AMOUNTS APPLICABLE TO PRIOR LAWS. IDENTIFY PROGRESS PAYMENTS SEPARATELY.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 02/01/73
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMMIT:
DOCKET NO.:

LINE NO.	YEAR/MONTH	IN 11C						IN 11C					
		AMOUNT REALIZED			AMORTIZATION			AMOUNT REALIZED			AMORTIZATION		
		BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	ENDING BALANCE
		12-MONTH AVERAGE						12-MONTH AVERAGE					
		0						0					

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SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-1, B-1, B-9, B-10, B-11.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: EXPLAIN ACCOUNTING POLICY AS TO THE METHOD OF AMORTIZATION FOR BOTH PROGRESS PAYMENT AND OTHER ITC. EXPLANATION SHOULD INCLUDE AT LEAST A DESCRIPTION ON HOW THE TIME PERIOD FOR AMORTIZATION IS DETERMINED, WHEN IT BEGINS, UNDER WHAT CIRCUMSTANCES IT CHANGES, ETC. IF THERE ARE UNUSED ITC, SUPPLY A SCHEDULE SHOWING YEAR GENERATED, AMOUNT GENERATED, TOTAL AMOUNT USED AND REMAINING PORTION. ALSO, PROVIDE A COPY OF THE ELECTION MADE UNDER SECTION 46(f) OF THE INTERNAL REVENUE CODE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

ORDER NO. 24054
DOCKET NO. 900965-GU
PAGE 22

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF NET OPERATING INCOME PER BOOKS FOR THE HISTORIC BASE YEAR AND THE PRIOR YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/11
 HISTORIC BASE YEAR - 1: 12/31/10
 PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

ORDER NO. 24054
 DOCKET NO. 900965-GU
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NET OPERATING INCOME - HISTORIC BASE YEAR ENDED 12/31/11

LINE NO.		(1) PRIOR YEAR ENDED TOTAL COMPANY PER BOOKS (BASE YEAR - 1)	(2) CURRENT HISTORIC BASE YEAR ENDED TOTAL COMPANY PER BOOKS	(3) ADJUSTMENTS	(4) COMPANY ADJUSTED (2) - (3)
1	OPERATING REVENUES	\$0	\$0	\$0	\$0
2	OPERATING EXPENSES:				
3	OPERATION & MAINTENANCE	0	0	0	0
4	DEPRECIATION & AMORTIZATION	0	0	0	0
5	TAXES OTHER THAN INCOME TAXES	0	0	0	0
6	INCOME TAXES:				
7	- FEDERAL	0	0	0	0
8	- STATE	0	0	0	0
9	DEFERRED INCOME TAXES				
10	- FEDERAL	0	0	0	0
11	- STATE	0	0	0	0
12	INVESTMENT TAX CREDIT - NET	0	0		0
13	TOTAL OPERATING EXPENSES	0	0	0	0
14	OPERATING INCOME	\$0	\$0	\$0	\$0

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ORDER NO. 24054
DOCKET NO. 900965-GU
PAGE 25

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE B-2

NET OPERATING INCOME ADJUSTMENTS

PAGE 1 OF 2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO NET OPERATING INCOME. (FROM SCHEDULE B-1) INDICATE WHICH ADJUSTMENTS WERE MADE IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

ADJUST. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	REASON FOR ADJUSTMENT
OPERATING REVENUE					
1		\$ 0	\$ 0	\$ 0	
2		0	0	0	
3		0	0	0	
4		0	0	0	
5		0	0	0	
6	TOTAL REVENUE ADJUSTMENTS	0	0	0	
OPERATIONS & MAINTENANCE EXPENSE					
7		\$ 0	\$ 0	\$ 0	
8		0	0	0	
9		0	0	0	
10		0	0	0	
11		0	0	0	
12		0	0	0	
13		0	0	0	
14		0	0	0	
15		0	0	0	
16	TOTAL O & M ADJUSTMENTS	0	0	0	
DEPRECIATION EXPENSE					
17		\$ 0	\$ 0	\$ 0	
18		0	0	0	
19		0	0	0	
20		0	0	0	
21	TOTAL DEPRECIATION EXPENSE ADJS	0	0	0	

25 NOTE: ADJUSTMENTS CONSISTENT WITH THOSE MADE IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE.

SUPPORTING SCHEDULES: C-4

RECAP SCHEDULES: B-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO NET OPERATING INCOME. (FROM SCHEDULE B-1) INDICATE WHICH ADJUSTMENTS WERE MADE IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/03
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMMITTEE:
DOCKET NO.:

ORDER NO. 24054
DOCKET NO. 900965-GU
PAGE 26

ADJUST. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	REASON FOR ADJUSTMENT
TAXES OTHER THAN INCOME					
22		\$ 0	\$ 0	\$ 0	
23		0	0	0	
24		0	0	0	
25		0	0	0	
26	TOTAL TAXES OTHER THAN INCOME ADJS	\$ 0	\$ 0	\$ 0	
FEDERAL INCOME TAXES					
27		\$ 0	\$ 0	\$ 0	
28		0	0	0	
29		0	0	0	
30	TOTAL FEDERAL INCOME TAX ADJUSTMENTS	\$ 0	\$ 0	\$ 0	
STATE INCOME TAXES					
31		\$ 0	\$ 0	\$ 0	
32		0	0	0	
33		0	0	0	
34	TOTAL STATE INCOME TAX ADJUSTMENTS	\$ 0	\$ 0	\$ 0	
DEFERRED INCOME TAXES					
35		\$ 0	\$ 0	\$ 0	
36		0	0	0	
37	TOTAL DEFERRED TAX ADJUSTMENTS	\$ 0	\$ 0	\$ 0	
38	26 TOTAL ALL ADJUSTMENTS	\$ 0	\$ 0	\$ 0	

ORDER NO. 24054
 DOCKET NO. 900965-GU
 PAGE 27

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE B-1

OPERATION & MAINTENANCE EXPENSES

PAGE 1 OF 2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ACTUAL MONTHLY OPERATION AND MAINTENANCE EXPENSES BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: XX/XX/XX
 PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

LINE NO.	A/C NO.	DESCRIPTION	(1) MONTH	(2) MONTH	(3) MONTH	(4) MONTH	(5) MONTH	(6) MONTH	(7) MONTH	(8) MONTH	(9) MONTH	(10) MONTH	(11) MONTH	(12) MONTH	TOTAL
OTHER GAS SUPPLY EXPENSES															
OPERATION															
1		NATURAL GAS PURCHASES	0	0	0	0	0	0	0	0	0	0	0	0	0
2		LESS: COMPANY USED GAS	0	0	0	0	0	0	0	0	0	0	0	0	0
3	804	COST OF GAS	0	0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION EXPENSES															
OPERATION															
4	870	SUPERVISION & ENGINEERING	0	0	0	0	0	0	0	0	0	0	0	0	0
5	871	DISTRIBUTION LOAD DISPATCHING	0	0	0	0	0	0	0	0	0	0	0	0	0
6	872	COMPRESSOR STATION	0	0	0	0	0	0	0	0	0	0	0	0	0
7	873	COMPRESSOR STA. FUEL	0	0	0	0	0	0	0	0	0	0	0	0	0
8	874	MAINS & SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0
9	875	MAINS & REG - GENERAL	0	0	0	0	0	0	0	0	0	0	0	0	0
10	876	MAINS & REG - INDUSTRIAL	0	0	0	0	0	0	0	0	0	0	0	0	0
11	877	MAINS & REG - CITY GATE	0	0	0	0	0	0	0	0	0	0	0	0	0
12	878	METER & HOUSE REG EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0
13	879	CUSTOMER INSTALLATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0
14	880	OTHER EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0
15	881	RENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
16		TOTAL OPERATION	0	0	0	0	0	0	0	0	0	0	0	0	0
MAINTENANCE															
17	885	SUPERVISION & ENGINEERING	0	0	0	0	0	0	0	0	0	0	0	0	0
18	886	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
19	887	MAINS	0	0	0	0	0	0	0	0	0	0	0	0	0
20	889	MAINS & REG - GENERAL	0	0	0	0	0	0	0	0	0	0	0	0	0
21	890	MAINS & REG - INDUSTRIAL	0	0	0	0	0	0	0	0	0	0	0	0	0
22	891	MAINS & REG - GATE STATION	0	0	0	0	0	0	0	0	0	0	0	0	0
23	892	SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0
24	893	METERS & HOUSE REGULATORS	0	0	0	0	0	0	0	0	0	0	0	0	0
25	894	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
26		TOTAL MAINTENANCE	0	0	0	0	0	0	0	0	0	0	0	0	0

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SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ACTUAL MONTHLY OPERATION AND MAINTENANCE EXPENSES BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

ORDER NO. 24054
DOCKET NO. 900965-GU
PAGE 28

LINE NO.	A/C NO.	DESCRIPTION	(1) MONTH	(2) MONTH	(3) MONTH	(4) MONTH	(5) MONTH	(6) MONTH	(7) MONTH	(8) MONTH	(9) MONTH	(10) MONTH	(11) MONTH	(12) MONTH	TOTAL
CUSTOMER ACCOUNTS EXPENSE															
1	901	SUPERVISION	0	0	0	0	0	0	0	0	0	0	0	0	0
2	902	METER READING EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0
3	903	CUS RECORDS & COLLECTIONS	0	0	0	0	0	0	0	0	0	0	0	0	0
4	904	UNCOLLECTIBLE ACCOUNTS	0	0	0	0	0	0	0	0	0	0	0	0	0
5	905	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0	0	0	0
6		TOTAL CUSTOMER ACCOUNTS EXP	0	0	0	0	0	0	0	0	0	0	0	0	0
CUSTOMER SVCE & INFORMATION															
7	908	CONSERVATION EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0
8	909	CONSERVATION ADVERTISING	0	0	0	0	0	0	0	0	0	0	0	0	0
9		TOTAL CUSTOMER SVCE & INFO	0	0	0	0	0	0	0	0	0	0	0	0	0
SALES EXPENSE															
10	911	SUPERVISION	0	0	0	0	0	0	0	0	0	0	0	0	0
11	912	DEMONSTRATING & SELLING	0	0	0	0	0	0	0	0	0	0	0	0	0
12	913	ADVERTISING	0	0	0	0	0	0	0	0	0	0	0	0	0
13	914	MISC. SALES EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0
14		TOTAL SALES EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GEN EXP															
15	920	ADMIN & GEN SALARIES	0	0	0	0	0	0	0	0	0	0	0	0	0
16	921	OFFICE SUPPLIES & EXP	0	0	0	0	0	0	0	0	0	0	0	0	0
17	922	ADMIN EXP TRAVEL (CAR)	0	0	0	0	0	0	0	0	0	0	0	0	0
18	923	OUTSIDE SERVICES EMPLOYED	0	0	0	0	0	0	0	0	0	0	0	0	0
19	924	PROPERTY INSURANCE	0	0	0	0	0	0	0	0	0	0	0	0	0
20	925	INJURIES & DAMAGES	0	0	0	0	0	0	0	0	0	0	0	0	0
21	926	EMPLOYEE PENSION & BENEFITS	0	0	0	0	0	0	0	0	0	0	0	0	0
22	928	REGULATORY COMMISSION EXP.	0	0	0	0	0	0	0	0	0	0	0	0	0
23	930	MISC. GENERAL EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0
24	931	RENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
25	932	MAINT OF GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
26		TOTAL A & G EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0
27		TOTAL EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0

MODIFIED ANNUAL FILING REQUIREMENTS SCHEDULE B-4

ALLOCATION OF EXPENSES

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE DETAILING EXPENSES WHICH ARE SUBJECT TO ALLOCATION BETWEEN REGULATED AND NON-REGULATED OPERATIONS SHOWING GROSS AMOUNTS AND AMOUNTS ALLOCATED TO REGULATED EXPENSES AND A DETAILED DESCRIPTION OF ALLOCATION USED.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/03
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANT:

DOCKET NO.:

ORDER NO. 24054
DOCKET NO. 900965-GU
PAGE 29

LINE NO.	DESCRIPTION	ACCOUNT NUMBERS	GROSS AMOUNT	ALLOCATED TO NON-REGULATED		REGULATED AMOUNT	DESCRIPTION OF ALLOCATION METHOD(S)
				PERCENTAGE	AMOUNT		
1			\$0	EAR	\$0	\$0	
2			0	EAR	0	0	
3			0	EAR	0	0	
4			0	EAR	0	0	
5			0	EAR	0	0	
6			0	EAR	0	0	
7			0	EAR	0	0	
	TOTAL		\$0		\$0	\$0	

* ATTACH ADDITIONAL PAGES AS NEEDED TO FULLY EXPLAIN ALLOCATION METHODS.

SUPPORTING SCHEDULES:

REGUL SCHEDULE(S): B-1

GAINS AND LOSSES ON DISPOSITION OF PLANT OR PROPERTY

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF GAINS AND LOSSES ON DISPOSITION OF PROPERTY PREVIOUSLY USED IN PROVIDING GAS SERVICE FOR THE HISTORIC BASE YEAR AND FOUR PRIOR YEARS. LIST AMOUNTS ALLOWED IN PRIOR RATE CASES, AND THE HISTORIC YEAR OF SUCH PRIOR CASES.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: XX/XX/XX
 HISTORIC BASE YR - 1: XX/XX/XX
 HISTORIC BASE YR - 2: XX/XX/XX
 HISTORIC BASE YR - 3: XX/XX/XX
 HISTORIC BASE YR - 4: XX/XX/XX
 PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

ORDER NO. 24054
 DOCKET NO. 900965-GU
 PAGE 30

GAINS AND LOSSES ON PROPERTY

DESCRIPTION OF PROPERTY	DATE ACQUIRED	DATE DISPOSED	ORIGINAL CLASSIFICATION	RECLASSIFICATION ACCOUNT	ORIGINAL AMOUNT RECORDED	ADDITIONS OR (RETIREMENTS)	NET BOOK VALUE ON DISPOSAL DATE	GAIN OR LOSS	AMOUNT ALLOWED PRIOR CASE	PRIOR CASES TEST YEAR ENDED
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ORDER NO. 24054
 DOCKET NO. 900965-GU
 PAGE 31

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE B-4

MONTHLY DEPRECIATION EXPENSE FOR THE HISTORIC BASE YEAR - 12 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY DEPRECIATION EXPENSE FOR EACH ACCOUNT OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: XX/XX/XX
 PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

LINE NO.	A/C NO.	DESCRIPTION	% RATE	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	TOTAL DEPRECIATION
1	362	GAS HOLDERS	0	0	0	0	0	0	0	0	0	0	0	0	0
2	375	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
3	376	HAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0
4	377	COMPRESSOR STAT EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
5	378	MEAS & REC STATION EQUIP-GC	0	0	0	0	0	0	0	0	0	0	0	0	0
6	379	MEAS & REC STATION EQUIP-GA	0	0	0	0	0	0	0	0	0	0	0	0	0
7	380	SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0
8	381	METERS	0	0	0	0	0	0	0	0	0	0	0	0	0
9	382	METER INSTALLATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0
10	383	HOUSE REGULATORS	0	0	0	0	0	0	0	0	0	0	0	0	0
11	384	HOUSE REG-INST	0	0	0	0	0	0	0	0	0	0	0	0	0
12	385	3RD MEAS & REC STAT EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
13	386	OTHER PROP OR CUST PREMISES	0	0	0	0	0	0	0	0	0	0	0	0	0
14	386.01	OTHER PROP-CUST PREM-A/CAR	0	0	0	0	0	0	0	0	0	0	0	0	0
15	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
16	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
17	391	OFFICE FURN & EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
18	391.01	COMPUTER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
19	392.01	AUTO & TRUCK-UP TO 1/2 TON	0	0	0	0	0	0	0	0	0	0	0	0	0
20	392.02	TRUCKS-OVER 1/2 TON	0	0	0	0	0	0	0	0	0	0	0	0	0
21	392.03	AIRCRAFT	0	0	0	0	0	0	0	0	0	0	0	0	0
22	392.04	OTHER TRANSPORTATION EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
23	393	STORES EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
24	394	TOOLS, SHOP, GARAGE EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
25	395	LABORATORY EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
26	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
27	397	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
28	398	MISC EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
29	399	OTHER TANG PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
30		TOTAL DEPRECIABLE PLANT		0	0	0	0	0	0	0	0	0	0	0	0

NOTE: DEPRECIATION RATES APPROVED PER ORDER NO. DOCKET NO.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF GAINS AND LOSSES ON DISPOSITION OF PROPERTY PREVIOUSLY USED IN PROVIDING GAS SERVICE FOR THE HISTORIC BASE YEAR AND FOUR PRIOR YEARS. LIST AMOUNTS ALLOWED IN PRIOR RATE CASES, AND THE HISTORIC YEAR OF SUCH PRIOR CASES.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: XX/XX/XX
HISTORIC BASE YR - 1: XX/XX/XX
HISTORIC BASE YR - 2: XX/XX/XX
HISTORIC BASE YR - 3: XX/XX/XX
HISTORIC BASE YR - 4: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

ORDER NO. 24054
DOCKET NO. 900965-GU
PAGE 30

GAINS AND LOSSES ON PROPERTY

DESCRIPTION OF PROPERTY	DATE ACQUIRED	DATE DISPOSED	ORIGINAL CLASSIFICATION	RECLASSIFICATION ACCOUNT	ORIGINAL AMOUNT RECORDED	ADDITIONS OR (RETIREMENTS)	NET BOOK VALUE ON DISPOSAL DATE	GAIN OR LOSS	AMOUNT ALLOWED PRIOR CASE	PRIOR CASES TEST YEAR ENDED
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SUPPORTING SCHEDULES:

SEPAR SCHEDULES

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF GAINS AND LOSSES ON DISPOSITION OF PROPERTY PREVIOUSLY USED IN PROVIDING GAS SERVICE FOR THE HISTORIC BASE YEAR AND FOUR PRIOR YEARS. LIST AMOUNTS ALLOWED IN PRIOR RATE CASES, AND THE HISTORIC YEAR OF SUCH PRIOR CASES.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: XX/XX/XX
 HISTORIC BASE YR - 0: XX/XX/XX
 HISTORIC BASE YR - 1: XX/XX/XX
 HISTORIC BASE YR - 2: XX/XX/XX
 HISTORIC BASE YR - 3: XX/XX/XX
 HISTORIC BASE YR - 4: XX/XX/XX
 PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:


DOCKET NO.:

ORDER NO. 24054
 DOCKET NO. 900965-GU
 PAGE 30

GAINS AND LOSSES ON PROPERTY

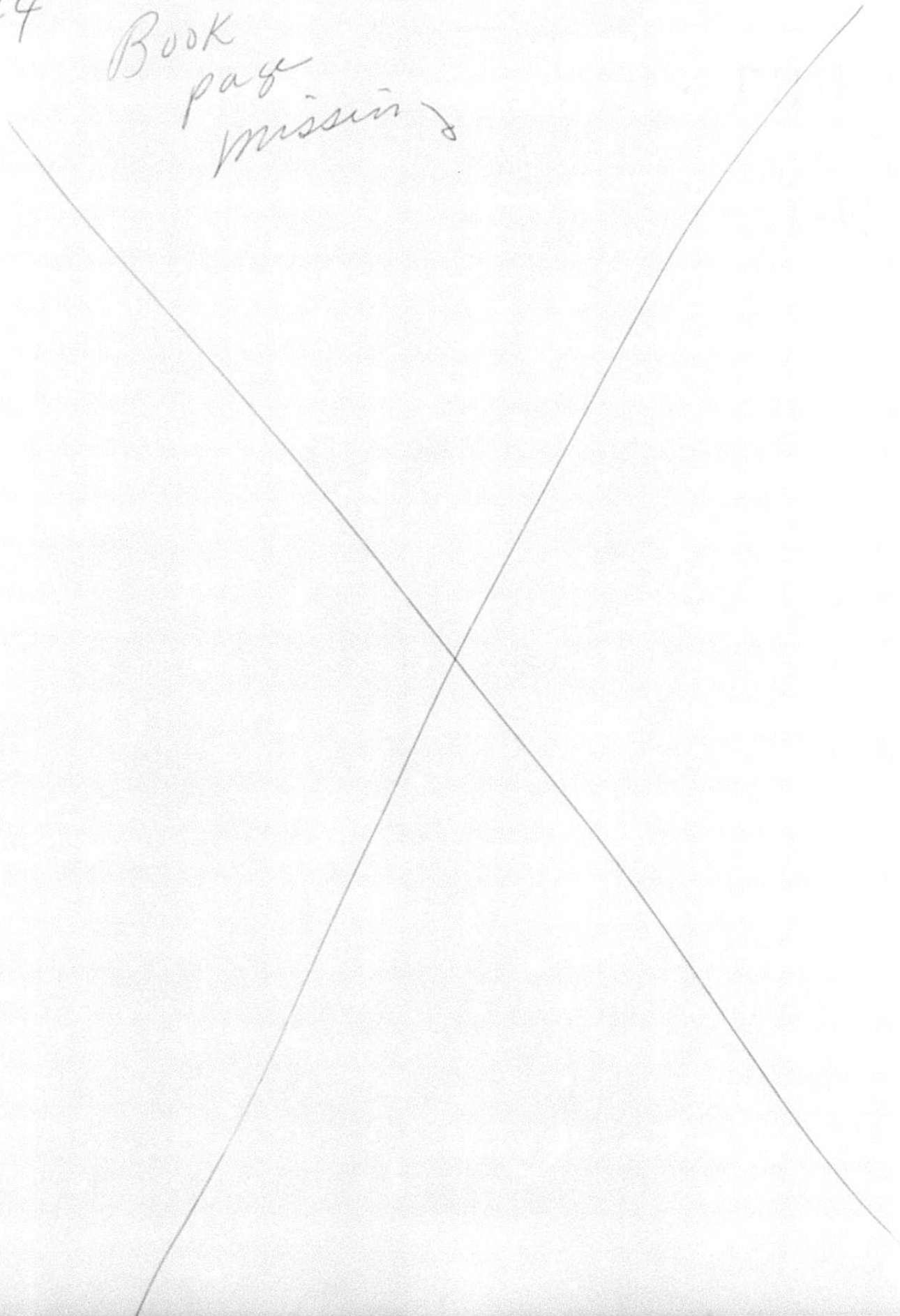
DESCRIPTION OF PROPERTY	DATE ACQUIRED	DATE DISPOSED	ORIGINAL CLASSIFICATION	RECLASSIFICATION ACCOUNT	ORIGINAL AMOUNT RECORDED	ADDITIONS OR (RETIREMENTS)	NET BOOK VALUE ON DISPOSAL DATE	GAIN OR LOSS	AMOUNT ALLOWED PRIOR CASE	PRIOR CASES TEST YEAR ENDED
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BOOK
page
-
Missing



424

Book
page
missing



ORDER NO. 24054
 DOCKET NO. 900965-GU
 PAGE 32

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE B-7

AMORTIZATION/RECOVERY SCHEDULE FOR THE HISTORIC BASE YEAR - 12 MONTHS

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE FOR EACH AMORTIZATION/RECOVERY INCLUDED
 IN PLANT IN SERVICE BY ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE
 YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: XX/XX/XX
 PERSON RESPONSIBLE FOR THE CONTENT
 OF THIS PAGE:

COMPACT:

DOCKET NO.:

LINE NO.	ACCT SUB-ACCT NO.	PLANT ACCOUNT TITLE	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	TOTAL AMORT/REC EXPENSE
----------	-------------------	---------------------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------------------------

TOTAL AMOUNT OF AMORTIZATION/RECOVERY:

EFFECTIVE DATE:

AMORTIZATION/RECOVERY PERIOD:

REASON:

-28-

32

SUPPORTING SCHEDULES:

BTCP SCH/DIR FR. 8-1 8-8

425

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE ALLOCATION OF DEPRECIATION AND AMORTIZATION EXPENSE FOR THE HISTORIC BASE YEAR. THIS DATA SHOULD CORRESPOND TO THE DATA PRESENTED IN SCHEDULE 8-B

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/03
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

ORDER NO. 24054
DOCKET NO. 900965-GU
PAGE 33

LINE NO.	A/C NO.	DESCRIPTION	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	12 MONTH TOTAL
1	301	ORGANIZATION	1	0	0	0	0	0	0	0	0	0	0	0	0
2	302	FRANCHISES & CONSENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
3	303	MISC. INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
4	375	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
5	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
6	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
8	390.00	LEASEHOLD IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
9	391	OFFICE FURN & EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
10	392.01	AUTOS & TRUCKS (10 1/2 TON)	0	0	0	0	0	0	0	0	0	0	0	0	0
11	392.02	AUTOS & TRUCKS	0	0	0	0	0	0	0	0	0	0	0	0	0
12	394	TOOL, SHOP, & GARAGE EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
13	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
14	397	COMPUTER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
15	398	MISC EQUIP (SPECIFY)	0	0	0	0	0	0	0	0	0	0	0	0	0
16		TOTAL	1	0	0	0	0	0	0	0	0	0	0	0	0

LINE NO.	A/C NO.	DESCRIPTION	12 MONTH TOTAL	NON-UTILITY %	12 MONTH NON-UTILITY	METHOD OF ALLOCATION
17	301	ORGANIZATION	1	0	0	ERR
18	302	FRANCHISES & CONSENTS	0	ERR	0	
19	303	MISC. INTANGIBLE PLANT	0	ERR	0	
20	375	STRUCTURES & IMPROVEMENTS	0	ERR	0	
22	387	OTHER EQUIPMENT	0	ERR	0	
23	390	STRUCTURES & IMPROVEMENTS	0	ERR	0	
25	390.00	LEASEHOLD IMPROVEMENTS	0	ERR	0	
26	391	OFFICE FURN & EQUIPMENT	0	ERR	0	
27	392.01	AUTOS & TRUCKS (10 1/2 TON)	0	ERR	0	
28	392.02	AUTOS & TRUCKS	0	ERR	0	
29	394	TOOL, SHOP, & GARAGE EQUIP	0	ERR	0	
30	396	POWER OPERATED EQUIPMENT	0	ERR	0	
31	397	COMPUTER EQUIPMENT	0	ERR	0	
32	398	MISC EQUIP (SPECIFY)	0	ERR	0	
33		TOTAL	1	0	0	

RISK PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A RECONCILIATION BETWEEN THE TOTAL OPERATING INCOME TAX PROVISION FOR THE HISTORIC BASE YEAR PERIOD AND THE CURRENTLY PAYABLE INCOME TAXES ON OPERATING INCOME FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

PRINT:
SET NO.:

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LINE NUMBER	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	CURRENT INCOME TAX EXPENSE	B-10	0	0	0
2	DEFERRED INCOME TAX EXPENSE		0	0	0
3	ETC REALIZED THIS YEAR	A-9	0	0	0
4	ETC AMORTIZATION (JA TIC AND IRC 46(f)(2))	A-9	0	0	0
5	PARENT DEBT ADJUSTMENT	B-12	0	0	0
6	TOTAL INCOME TAX EXPENSE		0	0	0

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MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE B-10

STATE AND FEDERAL INCOME TAX CALCULATION - CURRENT

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES FOR THE HISTORIC BASE YEAR. PROVIDE DETAIL ON ADJUSTMENTS TO INCOME TAXES AND INVESTMENT TAX CREDITS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: XX/XX/XX
 PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

LINE NUMBER	DESCRIPTION	AMOUNT	AMOUNT	DETAIL OF ADJUSTMENTS TO TAXABLE INCOME LINE 5	AMOUNT
1	NET UTILITY OPERATING INCOME		0		
2	ADD INCOME TAX ACCOUNTS		0	1) TAX DEPRECIATION / AMORTIZATION OVER BOOK	0
3	LESS INTEREST CHARGES (FROM B-11)		0	2)	0
				3)	0
4	TAXABLE INCOME PER BOOKS		0	TOTAL ADJUSTMENTS	0
5	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)*		0		
6	TAXABLE INCOME		0		
7	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)*		0		
8	STATE TAXABLE INCOME		0		
9	INCOME TAX (5.5% OR APPLICABLE RATE OF LINE 8)	0		DETAIL OF ADJUSTMENTS TO STATE TAXABLE INCOME LINE 7	
10	EMERGENCY EXCISE	0			
11	CREDITS	0			
12	STATE TAX - CURRENT (PER TAX RETURN)	0	0	1)	0
				2)	0
				3)	0
13	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL)*		0	TOTAL ADJUSTMENTS	0
14	FEDERAL TAXABLE INCOME (LINE 6 + LINE 12 +/- LINE 13)		0		
15	FEDERAL INCOME TAX RATE (34% OR APPLICABLE RATE)		34%		
16	FEDERAL INCOME TAX BEFORE CREDITS		0		
17	LESS: ITC REALIZED		0		
18	FEDERAL TAX - CURRENT (PER TAX RETURN)	0	0	DETAIL OF ADJUSTMENTS TO FEDERAL TAXABLE INCOME LINE 12	
19	SUMMARY: STATE TAX - CURRENT		0	1)	0
20	FEDERAL TAX - CURRENT		0	2)	0
				3)	0
21	TOTAL CURRENT INCOME TAX (EXPENSE)	0	0	TOTAL ADJUSTMENTS	0

11

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMOUNT OF INTEREST EXPENSE USED TO CALCULATE NET OPERATING INCOME TAXES ON SCHEDULE NO. B-9. EXPLAIN ANY ADJUSTMENTS TO INTEREST EXPENSE IN DETAIL GIVING AMOUNT OF CHANGE AND REASON FOR CHANGE. IF THE BASIS FOR ALLOCATING INTEREST USED IN TAX CALCULATION DIFFERS FROM THE BASIS USED IN ALLOCATING CURRENT INCOME TAXES PAYABLE, THE DIFFERING BASIS SHOULD BE CLEARLY IDENTIFIED.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 11/11/11
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

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INTEREST IN TAX EXPENSE CALCULATION

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	INTEREST ON LONG-TERM DEBT	0	0	0
2	AMORTIZATION OF DEBT PREMIUM, DISC. AND EXPENSE NET	0	0	0
3	INTEREST ON SHORT-TERM DEBT	0	0	0
4	OTHER INTEREST EXPENSE	0	0	0
5	AFUDC	0	0	0
6	ITC INTEREST SYNCHRONIZATION (IRC 46 (f)(2) ONLY - SEE # BELOW)	0	0	0
7	TOTAL USED FOR TAX CALCULATION (TO B-10)	0	0	0

1 CALCULATION OF ITC INTEREST SYNCHRONIZATION ADJUSTMENT ONLY FOR OPTION 2 COMPANIES.

BALANCES FROM SCHEDULE C-1	AMOUNT	RATIO	COST	TOTAL WEIGHTED COST	DEBT ONLY WEIGHTED COST
8 LONG-TERM DEBT	0	0.00%	0.00%	0.00%	0.00%
9 SHORT-TERM DEBT	0	0.00%	0.00%	0.00%	0.00%
10 PREFERRED STOCK	0	0.00%	0.00%	0.00%	---
11 COMMON EQUITY	0	0.00%	0.00%	0.00%	---
12 TOTAL	0	0.00%	0.00%	0.00%	
13 ITCs	0				
14 WEIGHTED DEBT COST (FROM LINE 12)	0.00%				
15 INTEREST ADJUSTMENT (TO LINE 6)	0				

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MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE B-12

PARENT(S) DEBT INFORMATION

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR MEMBERS OF A CONSOLIDATED GROUP, PROVIDE INFORMATION REQUIRED TO ADJUST INCOME TAX EXPENSE BY REASON OF INTEREST EXPENSE OF PARENT(S) THAT MAY BE INVESTED IN THE EQUITY OF THE APPLICANT. IF A YEAR-END RATE BASE IS USED, PROVIDE ON BOTH A YEAR-END AND 13-MONTH AVERAGE BASIS. AMOUNTS SHOULD BE PARENT ONLY.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: XX/XX/XX
 PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

LINE NO.		AMOUNT	PERCENT OF CAPITAL	COST RATE	WEIGHTED COST	WEIGHTED COST OF DEBT
1	LONG TERM DEBT	0	0.00%	0.00%	0.00%	
2	SHORT TERM DEBT	0	0.00%	0.00%	0.00%	
3	PREFERRED STOCK	0	0.00%	0.00%	0.00%	
4	COMMON EQUITY	0	0.00%	0.00%	0.00%	
5	RETAINED EARNINGS	0	0.00%	0.00%	0.00%	
6	DEFERRED INCOME TAX	0	0.00%	0.00%	0.00%	
7	INVESTMENT TAX CREDITS	0	0.00%	0.00%	0.00%	
8	OTHER	0	0.00%	0.00%	0.00%	
9	TOTAL	0	0.00%			0

10 WEIGHTED COST OF PARENT DEBT = 37.63% (OR APPLICABLE CONSOLIDATED TAX RATE) * EQUITY OF SUBSIDIARY

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SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF TAXES OTHER THAN INCOME TAXES FOR THE HISTORICAL BASE YEAR AND FOR EACH TAX, INDICATE THE AMOUNT DEDUCTIBLE TO OPERATING EXPENSES.

TYPE OF DATA SHOWN:
HISTORICAL BASE YEAR DATA: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

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OTHER TAXES FOR THE HISTORICAL BASE YEAR ENDED XX/XX/XX

LINE NO.	TYPE OF TAX	(1) RATE	(2)	(3)	(4) JURISDICTIONAL		(5)	(6)
			TAX BASIS (1)	TOTAL AMOUNT (1 X 2)	FACTOR	AMOUNT	AMOUNT DEDUCTIBLE TO OPERATING EXPENSES	
1	FEDERAL UNEMPLOYMENT						0	
2	STATE UNEMPLOYMENT						0	
3	FICA						0	
4	FEDERAL VEHICLE						0	
5	STATE INTANGIBLE						0	
6	UTILITY ASSESSMENT FEE						0	
7	PROPERTY						0	
8	GROSS RECEIPTS						0	
9	FRANCHISE FEE						0	
10	OCCUPATIONAL LICENSE						0	
11	OTHER (PLEASE LIST)						0	

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SUPPORTING SCHEDULES:

REC'D SCHEDULES: B-1, B-2 p.2

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FROM PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE DETAILING TRANSACTIONS WITH AFFILIATED COMPANIES AND RELATED PARTIES FOR THE HISTORIC BASE YEAR INCLUDING INTERCOMPANY CHARGES, LICENSES, CONTRACTS, AND FEES. IF THE DATA REQUESTED IS ALREADY ON FILE WITH THE COMMISSION, (AS REQUIRED BY RULE 20-7.014) AND IS BASED ON THE SAME PERIOD AS THE HISTORIC BASE YEAR, A STATEMENT TO THAT EFFECT WILL BE SUFFICIENT.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 03/03/03
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

MARKET:

FILE NO.:

TRANSACTIONS WITH AFFILIATED COMPANIES 03/03/03

NAME OF COMPANY OR RELATED PARTY	RELATION TO UTILITY	TYPE OF SERVICE PROVIDED OR RECEIVED	EFFECTIVE CONTRACT DATE	CHARGE OR (CREDIT) DURING YEAR		ALLOCATION METHOD USED TO ALLOCATE CHARGES BETWEEN COMPANIES
				AMOUNT	ACCOUNT NO.	
				\$0		
				0		
				0		
				0		
				0		
				0		
				0		
				0		
				0		
				0		
				0		

			TOTAL NET AMOUNT	\$0		

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A COMPARISON OF WAGE AND SALARY INCREASES FOR THE LAST THREE YEARS AND HISTORIC BASE YEAR TO THE CPI.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/11
 HISTORIC BASE YR - 1: 12/31/12
 HISTORIC BASE YR - 2: 12/31/13
 HISTORIC BASE YR - 3: 12/31/14
 PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMMIT:

DOCKET NO.:

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INCREASE IN WAGES AND SALARY BY GROUP	PRIOR YEAR	PRIOR YEAR	PRIOR YEAR	HISTORIC BASE YEAR
SUPERVISORY	0.00%	0.00%	0.00%	0.00%
UNION	0.00%	0.00%	0.00%	0.00%
OPERATIONS	0.00%	0.00%	0.00%	0.00%
TOTAL INCREASE	0.00%	0.00%	0.00%	0.00%
CHANGE IN CPI FROM PREVIOUS YEAR	0.00%	0.00%	0.00%	0.00%
DIFFERENCE BETWEEN INCREASE IN WAGES AND SALARIES AND CPI	0.00%	0.00%	0.00%	0.00%

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SUPPORTING SCHEDULES:

NEW SCHEDULES:

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MODIFIED ANNUAL FILING REQUIREMENTS SCHEDULE B-16

O & M BENCHMARK COMPARISON BY FUNCTION

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR THE HISTORIC BASE YEAR FUNCTIONALIZED O & M EXPENSE PLEASE PROVIDE THE BENCHMARK VARIANCES.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/11
 PRIOR RATE CASE BASE YR: 12/31/11
 PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

LINE NO.	FUNCTION	COL 1	COL 2	COL 3	COL 4	COL 5	COL 6	COL 7
		HISTORIC BASE YEAR TOTAL COMPANY PER BOOKS (MFR B-1) (THIS FILING)	O & M ADJUSTMENTS (MFR B-2) (THIS FILING)	ADJUSTED HISTORIC BASE YEAR O & M (MFR B-1) (THIS FILING)	11_ ADJUSTED BASE YEAR O & M (MFR B-1B) (PRIOR CASE)	COMPOUND MULTIPLIER (MFR B-19)	HISTORIC BASE YEAR BENCHMARK (COL 4 X 5)	BENCHMARK VARIANCE (MFR B-20) (COL 6 - 5)
1	DISTRIBUTION OPERATIONS	\$0	\$0	\$0	\$0	0.0000	\$0	\$0
2	DISTRIBUTION MAINTENANCE	0	0	0	0	0.0000	0	0
3	CUSTOMER ACCOUNTS	0	0	0	0	0.0000	0	0
4	CUSTOMER SVCE & INFORMATION	0	0	0	0	0.0000	0	0
5	SALES EXPENSE	0	0	0	0	0.0000	0	0
6	ADMINISTRATIVE & GENERAL	0	0	0	0	0.0000	0	0
7	PROP. & LOCAL STORAGE	0	0	0	0	0.0000	0	0
8	TOTAL	\$0	\$0	\$0	\$0		\$0	\$0

APPLICABLE SCHEDULES: B-1, B-17, B-19

REGP SCHEDULES:

LOUISIANA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DETAIL OF ADJUSTMENTS MADE TO THE HISTORIC BASE YEAR PER BOXES Q & N EXPENSES BY FUNCTION.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 11/01/01
 PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

CONTRACT NO.:

ACCOUNT NO.:

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LINE NO.	FUNCTION	ADJUSTMENT	EXPLANATION
1	DISTRIBUTION OPERATIONS	\$0	
2	DISTRIBUTION MAINTENANCE	0	
3	CUSTOMER ACCOUNTS	0	
4	CUSTOMER SVCE. & INFORMATION	0	
5	SALES EXPENSE	0	
6	ADMINISTRATIVE & GENERAL	0	
7	PROD. & LOCAL STORAGE	0	
8	TOTAL	\$0	

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VERIFIED RETURN FILING REQUIREMENTS SCHEDULE B-18

BASE YEAR RECOVERABLE O & M EXPENSES BY FUNCTION

PAGE 1 OF 1

LOUISIANA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ADJUSTMENTS TO BASE YEAR (PRISON CASE) O & M EXPENSES RELATED TO EXPENSES RECOVERABLE THROUGH MECHANISMS OTHER THAN BASE RATES. EXPLAIN ANY ADJUSTMENTS.

TYPE OF DATA SHOWN:
 PRISON RATE CASE BASE YR: 01/01/03
 PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

OFFICE NO.:
 CHECK NO.:

LINE NO.	FUNCTION	BASE YEAR ACTUAL D&M	ADJUSTMENTS FOR NON-BASE RATE EXPENSE RECOVERABLE	BASE YEAR ADJUSTED D&M	EXPLANATION
1	DISTRIBUTION OPERATIONS	\$0	\$0	\$0	
2	DISTRIBUTION MAINTENANCE	0	0	\$0	
3	CUSTOMER ACCOUNTS	0	0	\$0	
4	CUSTOMER SVCE & INFORMTY	0	0	\$0	
5	SALES EXPENSE	0	0	\$0	
6	ADMINISTRATIVE & GENERAL	0	0	\$0	
7	PROD. & LOCAL STORAGE	0	0	\$0	
8	TOTAL	\$0	\$0	\$0	

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REPORTING SCHEDULES:

REPORT SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR EACH YEAR SINCE THE BASE YEAR OF THE COMPANY'S LAST RATE CASE, PROVIDE THE AMOUNTS AND PERCENT INCREASES ASSOCIATED WITH CUSTOMERS AND AVERAGE CPI. SHOW THE CALCULATION FOR EACH COMPOUND MULTIPLIER.

TYPE OF DATA SHOWN:
 HIS BASE YR LAST CASE: 03/22/03
 HIS BASE YR THIS FILING: 03/03/03
 PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

UTILITY NO.:

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YEAR	TOTAL CUSTOMERS			AVERAGE CPI			CALCULATION & GROWTH COMPOUND MULTIPLIER (A x B)
	AMOUNT	% INCREASE	A COMPOUND MULTIPLIER	AMOUNT	% INCREASE	B COMPOUND MULTIPLIER	
1900	0		1,000	0		1,000	1,000
1901	0	ERR	ERR	0	ERR	ERR	ERR
1902	0	ERR	ERR	0	ERR	ERR	ERR
1903	0	ERR	ERR	0.0	ERR	ERR	ERR

WORKING SCHEDULES:

RECOP SCHEDULES: B-16

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MODIFIED MAXIMUM FILING REQUIREMENTS SCHEDULE B-20

O & M BENCHMARK VARIANCE BY FUNCTION

PAGE 1 OF

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY THE DIFFERENCE.

TYPE OF DATA SHOWN:
HIS BASE YR LAST CASE: 02/02/02
HIS BASE YR THIS FILING: 02/02/02
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMMIT:

DOCKET NO.:

FERC ACCOUNTS: _____

FERC FUNCTIONAL GROUP: _____

	AMOUNT
TEST YEAR ADJUSTED REQUEST BENCHMARK	\$0
VARIANCE TO JUSTIFY	\$0

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE)		HISTORIC BASE YEAR		BENCHMARK VARIANCE	JUSTIFICATION # ON PAGE 1
			ACTUAL GAN	BENCHMARK	GAN REPORTED	BENCHMARK		
-----	-----	-----	-----	-----	-----	-----	-----	-----

* ATTACH ADDITIONAL PAGES AS NECESSARY TO PROVIDE COMPLETE JUSTIFICATION FOR VARIANCE.

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SUPPORTING SCHEDULES: B-16

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE COMPANY'S 12-MONTH AVERAGE RECONCILED JURISDICTIONAL CAPITAL STRUCTURE AND COST RATES FOR EACH CLASS OF CAPITAL FOR THE HISTORIC BASE YEAR OF THIS CURRENT FILING & THE HISTORIC BASE YEAR OR TEST YEAR OF THE LAST RATE CASE.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 11/11/11
 PRIOR RATE CASE YR: 11/11/11
 PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

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LINE NO.	CLASS OF CAPITAL (1)	LAST RATE CASE - TEST YEAR OR HISTORIC BASE YEAR ENDED 11/11/11						PRESENT FILING - HISTORIC BASE YEAR ENDED 11/11/11						
		COST RATE		WEIGHTED COST		AMOUNT PER BOOKS (8)	ADJUSTMENTS			COST RATE (13)*	WEIGHTED COST (14)			
		DOLLARS (2)	RATIO (3)	REQUESTED (4)	APPROVED (5)		REQUESTED (6)	APPROVED (7)	SPECIFIC (9)			PRORATA (10)	NET (11)	RATIO (12)
1	COMMON EQUITY	\$0	ERR	0.00%	0.00%	ERR	ERR	\$0	\$0	\$0	\$0	ERR	0.00%	ERR
2	LONG TERM DEBT	0	ERR	0.00%	0.00%	ERR	ERR	0	0	0	0	ERR	0.00%	ERR
3	SHORT TERM DEBT	0	ERR	0.00%	0.00%	ERR	ERR	0	0	0	0	ERR	0.00%	ERR
4	PREFERRED STOCK	0	ERR	0.00%	0.00%	ERR	ERR	0	0	0	0	ERR	0.00%	ERR
5	CUSTOMER DEPOSITS	0	ERR	0.00%	0.00%	ERR	ERR	0	0	0	0	ERR	0.00%	ERR
6	TAX CROTS - 0 COST	0	ERR	0.00%	0.00%	ERR	ERR	0	0	0	0	ERR	0.00%	ERR
7	Tx CROTS - NTD CST	0	ERR	0.00%	0.00%	ERR	ERR	0	0	0	0	ERR	0.00%	ERR
8	ACCUM DEFERRED INC TAXES - 0 COST	0	ERR	0.00%	0.00%	ERR	ERR	0	0	0	0	ERR	0.00%	ERR
9	OTHER (EXPLAIN)	0	ERR	0.00%	0.00%	ERR	ERR	0	0	0	0	ERR	0.00%	ERR
10	TOTAL	\$0	ERR			ERR	ERR	\$0	\$0	\$0	\$0	ERR		ERR

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* THE COST RATE FOR COMMON EQUITY SHALL BE THE COMPANY PROPOSED RATE.

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE C-2

LONG-TERM DEBT OUTSTANDING

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS, AS SPECIFIED, OF EACH OUTSTANDING
ISSUE OF LONG-TERM DEBT, ON A 12 MONTH AVERAGE BASIS, FOR THE
HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT
OF THIS PAGE:

COMPANY:

DOCKET NO.:

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LINE NO.	ISSUE DATE (1)	ISSUE DATE (2)	MATURITY DATE (3)	PRINCIPAL OUTSTANDING (4)	(PREMIUM) DISCOUNT (5)	ISSUING EXPENSE (6)	NET (5)+(6) (7)	LIFE (YEARS) (8)	AMORTIZATION (7)/(8) (9)	INTEREST (10)	ANNUAL TOTAL COST (9)+(10) (11)
1									ERR		ERR
2									ERR		ERR
3									ERR		ERR
4									ERR		ERR
5									ERR		ERR
6									ERR		ERR
7									ERR		ERR
8									ERR		ERR
9									ERR		ERR
10									ERR		ERR
11									ERR		ERR
12									ERR		ERR
13									ERR		ERR
14									ERR		ERR
15									ERR		ERR
16	TOTAL			\$0	\$0	\$0	\$0		ERR	\$0	ERR
17	UNAMORTIZED PREMIUM, DISCOUNT, AND ISSUE EXPENSE										
18	NET			\$0							
19	EMBEDDED COST OF LONG-TERM DEBT (11)/(4)			ERR							

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE C-2

LONG-TERM DEBT OUTSTANDING

PAGE 2 OF 2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE AN EXPLANATION OF CALL PROVISIONS AND SPECIAL RESTRICTIONS INCLUDING SERIES, DUE DATE, AND DEBT TYPE FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

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NARRATIVE EXPLANATION:

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YEAR

GENERAL REDEMPTION PRICE* (%)

SPECIAL REDEMPTION PRICE* (%)

* IF REDEEMED DURING THE 12 MONTH PERIOD ENDING MONTH DATE

48

SUPPLEMENTAL SCHEDULES:

441

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS OF SHORT TERM DEBT INCLUDING EACH
OUTSTANDING ISSUE OF SHORT TERM DEBT ON 13 MONTH AVERAGE FOR
THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT
OF THIS PAGE:

COMPANY:

DOCKET NO.:

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OUTSTANDING SHORT TERM DEBT

LINE NO.	DESCRIPTION (1)	AVERAGE INTEREST EXPENSE (2)	MATURITY DATE (3)	AVERAGE AMOUNT OUTSTANDING HISTOR. BASE YR (4)	EFFECTIVE COST RATE (7)/(4) (5)
					ERR
					ERR
					ERR
					ERR
					ERR
					ERR
					ERR
					ERR
					ERR
					ERR
					ERR
					ERR
					ERR
					ERR
					ERR
					ERR
					ERR
					ERR
					ERR

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS, AS SPECIFIED, OF PREFERRED STOCK ON A 12 MONTH AVERAGE BASIS FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMMIT:

DOCKET NO.:

ORDER NO. 24054
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LINE NO.	ISSUE (1)	ISSUE DATE (2)	CALL PROVISIONS OR SPECIAL RESTRICTIONS (3)	PRINCIPAL AMOUNT OUTSTANDING (4)	DISCOUNT OR PREMIUM ASSOCIATED WITH (4) (5)	ISSUING EXPENSE ASSOCIATED WITH (4) (6)	NET PROCEEDS (4)-(5)-(6) (7)	COUPON RATE (8)	DOLLAR DIVIDENDS (8 x 4) (9)	EFFECTIVE COST RATE (9)/(7) (10)
1										ERR
2										ERR
3										ERR
4										ERR
5										ERR
6										ERR
7										ERR
8										ERR
9										ERR
TOTAL				\$0	\$0	\$0	\$0		\$0	ERR

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MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE C-5

COMMON STOCK ISSUES - ANNUAL DATA

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS OF COMMON STOCK ISSUES, AS SPECIFIED,
 FOR THE HISTORIC BASE YEAR AND THREE PREVIOUS CALENDAR YEARS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: XX/XX/XX
 HISTORIC BASE YR - 1: XX/XX/XX
 HISTORIC BASE YR - 2: XX/XX/XX
 HISTORIC BASE YR - 3: XX/XX/XX
 PERSON RESPONSIBLE FOR THE CONTENT
 OF THIS PAGE:

COMPANY:

DOCKET NO.:

LINE NO.	METHOD OF ISSUE (1)	PRICE PER SHARE (2)	SHARES ISSUED (3)	GROSS PROCEEDS (2)(3) (4)	ISSUE EXPENSE (5)	NET PROCEEDS (4)-(5) (6)	NET PROCEEDS PER SHARE (6)/(3) (7)	TOTAL SHARES OUTSTANDING (8)
1	BEGINNING BALANCE					00	CRX	
2	ISSUE FOR YEAR 19XX					00	CRX	
3						00	CRX	
4						00	CRX	
5						00	CRX	
6						00	CRX	
7						00	CRX	
8						00	CRX	
9						00	CRX	
10						00	CRX	
11						00	CRX	
12						00	CRX	
13						00	CRX	
14						00	CRX	
15						00	CRX	
16	END OF YEAR BALANCE					00	CRX	

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SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-1

CUSTOMER DEPOSITS

ARIZONA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE MONTHLY BALANCES, INTEREST RATES, AND INTEREST PAYMENTS ON CUSTOMER DEPOSITS FOR THE HISTORIC BASE YEAR. INDICATE TAG COMPANY POLICY ON COLLECTING DEPOSITS, DEPOSIT SIZE, PAYMENT OF INTEREST, AND REFUNDS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

IMPACT:
SHEET NO.:

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LINE NO.	MONTH & YEAR (1)	CUSTOMER DEPOSITS (2)	CUSTOMER DEPOSITS (3)	INACTIVE CUSTOMER DEPOSITS (4)	TOTAL CUSTOMER DEPOSITS (2)+(3)+(4) (5)	INTEREST EXPENSE (2)+(3)+(4) (6)	INTEREST EXPENSE (3)+(4)+(5) (7)	TOTAL INTEREST (6)+(7) (8)
1	XX/XX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	XX/XX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	XX/XX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	XX/XX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	XX/XX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	XX/XX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	XX/XX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	XX/XX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	XX/XX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	XX/XX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	XX/XX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	XX/XX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	XX/XX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14			13-MONTH AVG.		\$0	12-MONTH TOTAL	\$0	\$0
15			EFFECTIVE INTEREST RATE		ERR			

5 2 NARRATIVE DESCRIPTION:

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE C-7

RECONCILIATION OF AVERAGE CAPITAL STRUCTURE TO AVERAGE JURISDICTIONAL RATE BASE

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: RECONCILE THE TOTAL CAPITAL STRUCTURE TO THE 12 MONTH AVERAGE JURISDICTIONAL RATE BASE SHOWING ALL BALANCE SHEET ACCOUNTS AND INDIVIDUAL ADJUSTMENTS NECESSARY TO CONSTRUCT RATE BASE. BASED ON CURRENT COMMISSION RULES, POLICY, AND PRECEDENT AS ESTABLISHED IN MOST RECENT RATE CASES.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

YEAR ENDED XX/XX/XX

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LINE NO.	TOTAL COMPANY CAPITAL STRUCTURE		RECONCILING ADJUSTMENTS*			RECONCILED CAPITAL STRUCTURE**	
	COMPONENT	PER BOOKS	RECONCILING ITEMS	SPECIFIC	PRORATA	COMPONENT	ADJUSTED
1	COMMON EQUITY	00		00	00	COMMON EQUITY	00
2	LONG TERM DEBT	0				LONG TERM DEBT	0
3	SHORT TERM DEBT	0				SHORT TERM DEBT	0
4	CUSTOMER DEPS.	0				CUSTOMER DEPS.	0
5	ETC	0				ETC	0
6	DEFERRED TAXES	0				DEFERRED TAXES	0
7	OTHER (EXPLAIN)	0				OTHER (EXPLAIN)	0
8	TOTAL	00				TOTAL	00

* LIST CORRESPONDING ADJUSTMENTS TO RATE BASE
** THIS SCHEDULE MUST EQUAL JURISDICTIONAL RATE BASE

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE UNDER PRESENT RATES.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 11/01/01
 PROJECTED TEST YEAR: 11/01/01
 PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

BUCKET NO.:

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LINE NO.	RESIDENTIAL	GENERAL SERVICE COMMERCIAL	ETC	ETC	ETC	ETC	ETC	ETC	TOTAL
1 NO. OF BILLS	0	0	0	0	0	0	0	0	0
2 THERM SALES	0	0	0	0	0	0	0	0	0
3 UNBILLED THERM SALES	0	0	0	0	0	0	0	0	0
4 TOTAL THERM SALES	0	0	0	0	0	0	0	0	0
5 CUSTOMER CHARGE REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 BASE NON-FUEL REVENUE	0	0	0	0	0	0	0	0	0
7 UNBILLED BASE NON-FUEL REVENUE	0	0	0	0	0	0	0	0	0
8 TOTAL BASE NON-FUEL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 FUEL REVENUE	0	0	0	0	0	0	0	0	0
10 UNBILLED FUEL REVENUE	0	0	0	0	0	0	0	0	0
11 TOTAL FUEL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12 OTHER REVENUE (1)	0	0	0	0	0	0	0	0	0
13 TOTAL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

(1) OTHER REVENUE:

SERVICE CHARGES	\$0
SALES TAX COMMISSION	0
RENTS	0
ITEM	0
TOTAL	\$0

REGULATORY FEES:

TELE	0
ITEM	0
TELE	0
TOTAL REVENUE (PER SCHEDULE B-1)	\$0

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MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE D-2

CODE OF SERVICE

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF SYSTEM PEAK MONTH SALES BY RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: XX/XX/XX
 PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

SYSTEM MONTHLY SALES
 (THERMS)

YEARS ENDED - 19XX - 19XX

MONTH	PRIOR YEAR			HISTORIC
	PRIOR YEAR	PRIOR YEAR	PRIOR YEAR	BASE YEAR
1	0	0	0	0
2	0	0	0	0
3	0	0	0	0
4	0	0	0	0
5	0	0	0	0
6	0	0	0	0
7	0	0	0	0
8	0	0	0	0
9	0	0	0	0
10	0	0	0	0
11	0	0	0	0
12	0	0	0	0
TOTAL	0	0	0	0

CONTRIBUTION TO THE SYSTEM PEAK MONTH SALES BY RATE CLASS

RATE CLASS	PRIOR YEAR	PRIOR YEAR	PRIOR YEAR	HISTORIC
	PRIOR YEAR	PRIOR YEAR	PRIOR YEAR	BASE YEAR
RESIDENTIAL	0	0	0	0
COMMERCIAL	0	0	0	0
ETC	0	0	0	0
ETC	0	0	0	0
ETC	0	0	0	0
TOTAL	0	0	0	0

(TOTAL EQUALS THE PEAK MONTH SALES FROM ABOVE)

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 12-MONTH AVERAGE WORKING CAPITAL ALLOWANCE FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: XX/XX/XX
WITNESS:

COMPANY:

DUCKET NO.:

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LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	ADJUSTMENT			ADJUSTED AVERAGE
			NON UTILITY	CAPITAL STRUCTURE	OTHER	
CURRENT AND ACCRUED ASSETS						
1	CASH	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2	INVESTMENT IN SUBSIDIARY	0				0
3	SPECIAL DEPOSITS	0				0
4	WORKING FUNDS	0				0
5	TEMPORARY CASH INVESTMENTS	0				0
6	NOTES RECEIVABLE	0				0
7	CUST. ACCTS. REC. - GAS	0				0
8	NOTE, JOURNAL & OTHER	0				0
9	ACCM. PROV. UNCOLLECT. ACCTS. - GAS	0				0
10	ACCM. PROV. UNCOLLECT. ACCTS. - OTHER	0				0
11	RECEIVABLE ASSOC. COMPANIES	0				0
12	PLANT & OPER. MATERIAL & SUPPL.	0				0
13	MERCHANDISE	0				0
14	STORES EXPENSE	0				0
15	PREPAYMENTS	0				0
16	MISC. CURRENT AND ACCRUED ASSETS	0				0
17	OTHER INVESTMENTS	0				0
18	SEIZING FUNDS	0				0
19	ACCTS. REC. - UNBILLED REVENUE	0				0
20	TOTAL CURRENT ASSETS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
DEFERRED DEBITS						
21	UNAMORTIZED DEBT EXPENSE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
22	EXTRAORDINARY PROPERTY LOSSES	0				0
23	CLEARING ACCOUNTS	0				0
24	OTHER CHP	0				0
25	UNAMORTIZED RATE CASE	0				0
26	UNRECOVERED GAS COST	0				0
27	TOTAL DEFERRED DEBITS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
28	TOTAL CURRENT AND DEFERRED ASSETS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0