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WAYNE L. SCHIEFELBEIN

February 16, 1995

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

HAND DELIVERY

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

Dear Ms. Bayo:

Enclosed on behalf of Florida Public Utilities Company for
filing in the above docket are an original and 15 copies of its
Supplemental Direct Testimony and Exhibits of Marc L.
Schneidermann.

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

- ACK
- AFA _____
- APP _____
- CNE _____
- CMU _____
- CTR _____
- EAG WLS/ldv _____
- LEG | Enclosures
- LIN Dis 84
- OPC _____
- RCH _____
- SEC | _____
- WAS _____
- OTH _____

Sincerely,

Wayne L. Schiefelbein

Wayne L. Schiefelbein

RECEIVED & FILED

EPSC DIVISION OF RECORDS

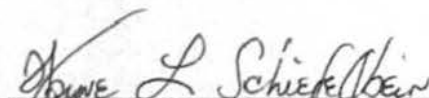
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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for a rate) Docket No. 940620-GU
increase by FLORIDA PUBLIC UTILITIES) Filed: February 16, 1995
COMPANY)

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that the Supplemental Direct Testimony and Exhibits of Marc L. Schneidermann have been furnished on this 16th day of February, 1995 by hand-delivery to VICKI D. JOHNSON, ESQ., Division of Legal Services, Florida Public Service Commission, 101 East Gaines Street, Tallahassee, Florida 32399-0863.



WAYNE L. SCHIEFELBEIN
Gatlin, Woods, Carlson & Cowdery
1709-D Mahan Drive
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Attorneys for FLORIDA PUBLIC
UTILITIES COMPANY

ORIGINAL
FILE COPY

1 BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION
2 SUPPLEMENTAL DIRECT TESTIMONY AND EXHIBITS
3 OF MARC L. SCHNEIDERMANN
4 ON BEHALF OF FLORIDA PUBLIC UTILITIES COMPANY
5 DOCKET NO. 940620-GU

6 Q. Please state your name and business address.

7 A. Marc L. Schneidermann, 401 South Dixie
8 Highway, P. O. Box 3395, West Palm Beach, FL
9 33402-3395.

10 Q. By whom are you employed and in what capacity?

11 A. I am employed by Florida Public Utilities
12 Company as Manager of Engineering and Gas
13 Supply.

14 Q. Have you previously sponsored direct testimony
15 in this proceeding?

16 A. Yes.

17 Q. What were the subject matters of your previous
18 filed testimony?

19 A. My testimony primarily related to two specific
20 matters. First, I am responsible for the
21 studies to develop the base case projections
22 of customers and therm sales for the projected
23 years 1994 and 1995. Second, I conducted the
24 Cost of Service Study which formed the basis
25 for allocating the proposed revenue increase

1 among the rate classes for the proposed rate
2 design.

3 Q. What is the purpose of this supplemental
4 testimony?

5 A. In this supplemental testimony I will describe
6 modifications to the Company's originally
7 filed Cost of Service study. Certain
8 modifications were required due to an
9 overstatement of the direct allocation of
10 plant for the Large Volume Interruptible
11 rates. Additionally, after discussions with
12 Staff it was decided that the Company would
13 return to Staff's methodology for certain
14 proposed allocations.

15 Q. Have you prepared any supplemental exhibits?

16 A. Yes. Attached is composite Exhibit _____ (MLS-
17 2). Supplemental Schedule E-1 shows projected
18 therm sales and revenues by rate schedule
19 under proposed rates. Supplemental Schedule
20 E-2 illustrates revenues from projected gas
21 sales at present rates, present rates adjusted
22 for growth only for the projected test year
23 and final rates as proposed. Supplemental
24 Schedule E-5 provides monthly bill comparisons
25 under present and proposed rates by rate

1 schedule. Supplemental Schedule E-8 details
2 the derivation of dedicated facilities
3 attributed to the Large Volume, Interruptible
4 and Large Volume Interruptible rate schedules.
5 Tariff sheets reflecting the Company's
6 proposed rates are set out within Supplemental
7 Schedule E-9. Supplemental Schedule H-1
8 summarizes the Cost of Service study results
9 under equalized rates of return and utilizing
10 the proposed market sensitive proposed rates.
11 Account allocations by rate schedule at
12 equalized rates of return are detailed within
13 Supplemental Schedule H-2.

14 Q. Did you prepare these supplemental schedules?

15 A. Yes.

16 Q. Please describe the reasoning for revising the
17 direct allocation of plant for the Large
18 Volume Interruptible rates.

19 A. In the originally filed Cost of Service study
20 adjustments were not made for contributions by
21 the Company's one Large Volume Interruptible
22 customer. During 1991/1992 all plant directly
23 serving such customer was upgraded in order to
24 supply elevated pressures to the Customer.
25 This work was done upon the request of the

1 Large Volume Interruptible customer. The
2 Customer's contribution reimbursed the Company
3 for the total cost of the upgrade project.
4 This upgrade required the rebuilding of many
5 of the facilities dedicated to this customer.
6 Upon closer inspection of the Company's
7 construction ledger and inspection of
8 contracts with the Customer it was determined
9 that the cost of plant which is appropriate to
10 allocate to such rate was \$97,090.23. This
11 plant was installed in 1972, without a
12 customer contribution, and was not replaced as
13 part of the pressure upgrade project. The
14 associated accumulated depreciation as of
15 12/31/95 will be \$53,982.16. This resulted
16 in a net book value of \$43,108.07.

17 Q. Please explain adjustments to other
18 allocations.

19 A. In the Company's last consolidated natural gas
20 rate case, Docket No. 900151-GU, I proposed to
21 reallocate customer contributions back to the
22 rate class which furnished such contributions.
23 Staff rejected this allocation methodology due
24 to the fact that the Company did not record
25 contributions by rate. At the time of the

1 original rate filing I included this
2 allocation as a component of the Cost of
3 Service study. After discussions with Staff,
4 I decided that the Company will forego the
5 inclusion of this allocation within the Cost
6 of Service study. This allocation was
7 originally proposed on Schedule H-2, page 4 of
8 6 within the "Capacity" section on the line
9 labeled "Customer Advance Reallocation". The
10 Supplemental Schedule H-2, page 4 of 6 deletes
11 this allocation.

12 Q. Are other reallocations proposed?

13 A. Another reallocation of a direct assignment
14 was also conducted within the same "Capacity
15 Section". Previously, \$641,828 was assigned
16 to the Large Volume Interruptible rates for
17 mains based on the "Capacity1" allocation
18 factor. Since the net book value of plant is
19 known for the Large Volume Interruptible
20 rates, I determined that the mechanics of the
21 Staff provided Cost of Service study template
22 should have been adjusted to reflect a zero
23 dollar allocation to Large Volume
24 Interruptible rates. This has been adjusted
25 as part of this supplemental filing through

1 the creation of the "Capacity3" allocation
2 factor shown on Supplemental Schedule H-2,
3 page 5 of 6.

4 Q. Have you adjusted any H-3 schedules?

5 A. No.

6 Q. Where are the results of these supplemental
7 adjustments shown?

8 A. The results are shown on Supplemental Schedule
9 H-1, page 2 of 6.

10 Q. Are you proposing to utilize the Cost of
11 Service results at equalized rates of return?

12 A. No. I am proposing to utilize the modified
13 Cost of Service which reflects market
14 sensitive rates. My reasoning for utilizing
15 market sensitive rates was described in my
16 previously direct filed testimony.

17 Q. What effect did these supplemental changes
18 have on the originally proposed billing rates?

19 A. The supplemental filing has no effect on any
20 of the originally proposed customer charges.
21 All changes in revenue requirement allocations
22 were applied to the non-fuel energy charge for
23 each rate schedule. The most dramatic change
24 in non-fuel energy charges, from a percentage
25 change perspective, was noticed in the

1 proposed LVI rate. The LVI rate was
2 originally proposed to be set at
3 \$0.01479/therm. The supplemental filing
4 produces a proposed LVI rate of
5 \$0.01027/therm. All other rates will
6 experience marginal changes. The Residential
7 Service rate proposal has changed from
8 \$0.38140 to \$0.37891 due to this supplemental
9 filing. The proposed General Service, Large
10 Volume Service and Interruptible rates has
11 changed from \$0.23083 to \$0.23496, from
12 \$0.16177 to \$0.16525 and from \$0.08154 to
13 \$0.08372, respectively, due to this
14 supplemental filing.

15 Q. Does the effect of the supplemental
16 adjustments cause any change to the Company's
17 revenue request?

18 A. No.

19 Q. Does that conclude your direct testimony?

20 A. Yes.

21

22

23

24

25

List of Supplemental MFR Schedules Sponsored by:
Marc L. Schneidermann

<u>Schedule</u>	<u>Title</u>
E-1 Page 3	Therm Sales and Revenues by Rate Schedule Under Proposed Rates
E-2 Pages 1&2	Therm Sales and Revenues Comparisons
E-5 Pages 1-6	Bill Comparisons Present Rates vs. Proposed Rates
E-8 Page 1	Derivation of Dedicated Facilities
E-9 Pages 4-8	Tariff Sheets
H-1 Pages 1-6	Fully Allocated Embedded Cost-of-Service Study
H-2 Pages 1-5	Allocation of Cost-of-Service to Customer Classes

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE UNDER PROPOSED RATES. TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/1/95 WITNESS: M. L. SCHNEIDERMAN
 COMPANY: FLORIDA PUBLIC UTILITIES COMPANY CONSOLIDATED GAS DIVISIONS
 DOCKET NO.: 940830-OU

LINE NO.	RESIDENTIAL	GENERAL SERVICE	LARGE VOLUME SERVICE	PUBLIC HOUSING AUTHORITY SERVICE	INTERMITTIBLE SERVICE	INTERMITTIBLE TRANSPORTATION SERVICE	LARGE VOLUME INTERMITTIBLE TRANSPORTATION	OTHER	TOTAL	
30	NO. OF BILLS (1)	375,822	19,807	18,920	0	168	12	12	0	414,841
31	THERM SALES (2)	8,743,290	4,524,800	24,065,690	0	3,827,270	332,880	19,800,470	0	61,524,170
32	CUSTOMER CHANGE REVENUE	\$3,008,576	\$298,605	\$851,400	\$0	\$40,320	\$2,880	\$12,000	\$0	\$4,211,781
33	BASE NON-FUEL REVENUE	\$3,312,920	\$1,086,068	\$3,976,649	\$0	\$320,419	\$27,870	\$204,088	\$0	8,929,340
34	FUEL REVENUE	\$3,407,810	\$1,802,392	\$0,379,008	\$0	\$1,491,640	\$0	\$0	\$0	16,060,700
35	OTHER REVENUE (3)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL REVENUE	\$9,727,106	\$3,187,699	\$14,207,207	\$0	\$1,852,379	\$30,790	\$216,688	\$254,334	\$29,476,155

INCREASE

37	DOLLAR AMOUNT (23+33-8) (4)	\$697,707	\$204,788	\$1,405,081	(\$148,350)	\$172,201	\$28,838	(\$8,840)	\$0	\$2,643,625
38	DOLLAR AMOUNT (23+33-21) (5)	813,341	220,589	902,889	(74,337)	136,377	11,588	12,207	\$0	\$2,031,482
39	% NON-FUEL (37/38)	18.52%	17.23%	41.05%	-100.00%	91.44%	1597.02%	-3.08%	\$0	28.18%
40	% TOTAL (37/38)	12.95%	8.22%	15.48%	-65.05%	18.14%	823.95%	-0.38%	\$0	11.79%

(1) REFLECTS INCREASE IN BILLS FOR THE YEAR THE NEW RATES ARE EXPECTED TO BE IN EFFECT.
 (2) IDENTIFY OTHER REVENUE
 (3) HISTORIC BASE YEAR VS PROJECTED TEST YEAR
 (4) HISTORIC BASE YEAR ADJUSTED FOR GROWTH VS PROJECTED TEST YEAR

OTHER REVENUE DETAIL		PRESENT	PROPOSED
SERVICE REVENUES		\$184,197.00	\$238,228.00
RENTS		2,750.00	2,750.00
MISC OTHER GAS REVENUE		12,298.00	12,298.00
		\$209,183.00	\$254,324.00

PROJECTED SERVICE CHANGES AT PRESENT RATES				PROJECTED SERVICE CHANGES AT PROPOSED RATES				INCREASE	
NUMBER	CHANGE	REVENUE	NUMBER	CHANGE	REVENUE	NUMBER	CHANGE	CHANGE	REVENUE
INITIAL CONNECTION									
INITIAL CONNECTION - LVS	605	\$21.00	0		\$12,701.00	0		\$4.00	\$424.00
RECONNECT AFTER DISCONNECT FOR CAUSE - LVS	0	\$0.00	80		\$4,680.00	80		\$0.00	\$4,680.00
RECONNECT AFTER DISCONNECT FOR CAUSE - LVS	5,207	\$17.00	5,187		\$88,511.00	20		\$4.00	\$20,416.00
RECONNECT AFTER DISCONNECT FOR NON-PAY - LVS	0	\$0.00	20		\$80.00	20		\$0.00	\$80.00
RECONNECT AFTER DISCONNECT FOR NON-PAY - LVS	1,718	\$25.00	1,708		\$42,943.00	(10)		\$6.00	\$10,005.00
RECONNECT AFTER DISCONNECT FOR NON-PAY - LVS	0	\$0.00	10		\$58.00	10		\$58.00	\$580.00
BILL COLLECTION IN LIEU OF DISCONNECT	2,080	\$7.00	2,080		\$14,560.00	0		\$2.00	\$4,160.00
CHANGE OF ACCOUNT	1,284	\$8.00	1,284		\$10,110.00	0		\$4.00	\$5,088.00
CHECK CHANGE	1,217	\$20.00	1,217		\$24,332.00	0		\$0.00	\$8.00
TOTAL	12,091		12,091		\$184,197.00	0			\$46,171.00

SUPPLEMENTAL

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES AS PROPOSED.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/93
 PROJECTED TEST YEAR: 12/31/95
 WITNESS: M. L. SCHNEIDERMANN

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISIONS
 DOCKET NO.: 940620-GU

RATE SCHEDULE	PRESENT RATE STRUCTURE			PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE		
	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
RESIDENTIAL									
CUSTOMER CHARG	360,540	\$8.00	\$2,884,320	370,493	\$8.00	\$2,963,944	375,822	\$8.00	\$3,006,576
ENERGY CHARGE	8,434,190	\$0.29540	2,491,460	8,600,340	\$0.29540	2,540,540	8,743,290	\$0.37891	3,312,920
TOTAL			\$5,375,780			\$5,504,484			\$6,319,496
GENERAL SERVICE									
CUSTOMER CHARG	19,328	\$10.00	\$193,280	19,907	\$10.00	\$199,070	19,907	\$15.00	\$298,605
ENERGY CHARGE	4,791,690	\$0.20672	990,538	4,624,600	\$0.20672	955,997	4,624,600	\$0.23496	1,086,596
TOTAL			\$1,183,818			\$1,155,067			\$1,385,201
LARGE VOLUME SERVICE									
CUSTOMER CHARG	16,407	\$30.00	\$492,210	18,920	\$30.00	\$567,600	18,920	\$45.00	\$851,400
ENERGY CHARGE	20,956,870	\$0.13961	2,925,789	24,065,650	\$0.13961	3,359,805	24,065,650	\$0.16525	3,976,849
TOTAL			\$3,417,999			\$3,927,405			\$4,828,249
PUBLIC HOUSING AUTHORITY SERVICE									
CUSTOMER CHARG	10,254	\$8.00	\$82,032	5,329	\$8.00	\$42,632	0	\$0.00	\$0
ENERGY CHARGE	299,610	\$0.22157	66,385	142,950	\$0.22157	31,673	0	\$0.00000	0
TOTAL			\$148,417			\$74,305			\$0
INTERRUPTIBLE SERVICE									
CUSTOMER CHARG	144	\$160.00	\$23,040	168	\$160.00	\$26,880	168	\$240.00	\$40,320
ENERGY CHARGE	3,044,340	\$0.05186	157,879	3,627,270	\$0.05186	198,482	3,627,270	\$0.08372	320,419
TOTAL			\$180,919			\$225,362			\$360,739
INTERRUPTIBLE TRANSPORTATION SERVICE									
CUSTOMER CHARG	1	\$160.00	\$160	12	\$160.00	\$1,920	12	\$240.00	\$2,880
ENERGY CHARGE	31,860	\$0.05186	1,652	332,890	\$0.05186	17,264	332,890	\$0.08372	27,870
TOTAL			\$1,812			\$19,184			\$30,750

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES AS PROPOSED.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/93
 PROJECTED TEST YEAR: 12/31/95
 WITNESS: M. L. SCHNEIDERMANN

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISIONS
 DOCKET NO.: 940620-GU

RATE SCHEDULE	PRESENT RATE STRUCTURE			PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE		
	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
LARGE VOLUME INTERRUPTIBLE TRANSPORTATION SERVICE									
CUSTOMER CHARG	12	\$1,000.00	\$12,000	12	\$1,000.00	\$12,000	12	\$1,000.00	\$12,000
ENERGY CHARGE	21,103,680	\$0.00965	203,651	19,930,470	\$0.00965	192,329	19,930,470	\$0.01027	204,686
TOTAL			\$215,651			\$204,329			\$216,686
TOTAL			\$3,687,042			\$3,814,046			\$4,211,781
CUSTOMER CHARG	406,686		8,837,354	414,641		7,296,090	414,641		8,929,340
ENERGY CHARGE	58,662,240			61,524,170			61,524,170		
TOTAL			\$10,524,396			\$11,110,136			\$13,141,121
OTHER REVENUE			208,561			208,163			254,334
TRANSPORTATION ADMIN CHARGE			0			0			1,267
TOTAL REVENUE			\$10,732,957			\$11,318,299			\$13,396,742
ROUNDOFF ADJUSTMENT			0			0			\$180
TOTAL			\$10,732,957			\$11,318,299			\$13,396,922

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE RESIDENTIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/93
 PROJECTED TEST YEAR: 12/31/95
 WITNESS: M. L. SCHNEIDERMANN

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISIONS

DOCKET NO.: 940620-GU

RATE SCHEDULE: RESIDENTIAL SERVICE (RS)

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$8.00	CUSTOMER CHARGE	\$8.00
ENERGY CHARGE	\$0.29540 PER THERM	ENERGY CHARGE	\$0.37891 PER THERM

GAS COST \$0.38974 PER THERM

THERM USAGE INCREMENT 10 THERMS

AVERAGE USAGE PER CUSTOMER 23 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$8.00	\$8.00	\$8.00	\$8.00	0.00%	0.00%
10	\$10.95	\$14.85	\$11.79	\$15.69	7.62%	5.62%
20	\$13.91	\$21.70	\$15.58	\$23.37	12.01%	7.70%
30	\$16.86	\$28.55	\$19.37	\$31.06	14.86%	8.77%
40	\$19.82	\$35.41	\$23.16	\$38.75	16.86%	9.43%
50	\$22.77	\$42.26	\$26.95	\$46.43	18.34%	9.88%
60	\$25.72	\$49.11	\$30.73	\$54.12	19.45%	10.20%
70	\$28.68	\$55.96	\$34.52	\$61.81	20.38%	10.45%
80	\$31.63	\$62.81	\$38.31	\$69.49	21.12%	10.64%
90	\$34.59	\$69.66	\$42.10	\$77.18	21.73%	10.79%
100	\$37.54	\$76.51	\$45.89	\$84.87	22.25%	10.91%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE COMMERCIAL R/TE CLASS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/93
PROJECTED TEST YEAR: 12/31/95
WITNESS: M. L. SCHNEIDERMANN

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISIONS
DOCKET NO.: 940620-GU

RATE SCHEDULE: GENERAL SERVICE (GS)

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$10.00	CUSTOMER CHARGE	\$15.00
ENERGY CHARGE	\$0.20672 PER THERM	ENERGY CHARGE	\$0.23496 PER THERM

GAS COST	\$0.38974 PER THERM
THERM USAGE INCREMENT	150 THERMS
AVERAGE USAGE PER CUSTOMER	248 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$10.00	\$10.00	\$15.00	\$15.00	50.00%	50.00%
150	\$41.01	\$99.47	\$50.24	\$108.71	22.52%	9.29%
300	\$72.02	\$188.94	\$85.49	\$202.41	18.71%	7.13%
450	\$103.02	\$278.41	\$120.73	\$298.12	17.19%	6.36%
600	\$134.03	\$367.88	\$155.98	\$389.82	16.37%	5.97%
750	\$165.04	\$457.35	\$191.22	\$483.53	15.86%	5.72%
900	\$196.05	\$546.81	\$226.46	\$577.23	15.51%	5.56%
1,050	\$227.06	\$636.28	\$261.71	\$670.94	15.26%	5.45%
1,200	\$258.06	\$725.75	\$296.95	\$764.64	15.07%	5.36%
1,350	\$289.07	\$815.22	\$332.20	\$858.35	14.92%	5.29%
1,500	\$320.08	\$904.69	\$367.44	\$952.05	14.80%	5.23%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/93
 PROJECTED TEST YEAR: 12/31/95
 WITNESS: M. L. SCHNEIDERMANN

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISIONS
 DOCKET NO.: 940620-GU

RATE SCHEDULE: LARGE VOLUME SERVICE (LVS)

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$30.00	CUSTOMER CHARGE	\$45.00
ENERGY CHARGE	\$0.13961 PER THERM	ENERGY CHARGE	\$0.16525 PER THERM

GAS COST \$0.38974 PER THERM

THERM USAGE INCREMENT 500 THERMS

AVERAGE USAGE PER CUSTOMER 1,277 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$30.00	\$30.00	\$45.00	\$45.00	50.00%	50.00%
500	\$69.81	\$294.68	\$127.63	\$322.50	27.87%	9.44%
1,000	\$169.61	\$559.35	\$210.25	\$599.99	23.96%	7.27%
1,500	\$239.42	\$824.03	\$292.88	\$877.49	22.33%	6.49%
2,000	\$309.22	\$1,088.70	\$375.50	\$1,154.98	21.43%	6.09%
2,500	\$379.03	\$1,353.38	\$458.13	\$1,432.48	20.87%	5.84%
3,000	\$448.83	\$1,618.05	\$540.75	\$1,709.97	20.48%	5.68%
3,500	\$518.64	\$1,882.73	\$623.38	\$1,987.47	20.20%	5.56%
4,000	\$588.44	\$2,147.40	\$706.00	\$2,264.96	19.98%	5.47%
4,500	\$658.25	\$2,412.08	\$788.63	\$2,542.46	19.81%	5.41%
5,000	\$728.05	\$2,676.75	\$871.25	\$2,819.95	19.67%	5.35%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE RESIDENTIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/93
 PROJECTED TEST YEAR: 12/31/95
 WITNESS: M. L. SCHNEIDERMANN

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISIONS
 DOCKET NO.: 940620-GU

RATE SCHEDULE: PUBLIC HOUSING AUTHORITY SERVICE (PHAS)

NOTE: This rate is proposed to be eliminated and customers will be moved to the RS schedule.

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$8.00	CUSTOMER CHARGE	\$8.00 RS Schedule
ENERGY CHARGE	\$0.22157 PER THERM	ENERGY CHARGE	0.37891 PER THERM RS Schedule

GAS COST \$0.38974 PER THERM

THERM USAGE INCREMENT 5 THERMS

AVERAGE USAGE PER CUSTOMER 29 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$8.00	\$8.00	\$8.00	\$8.00	0.00%	0.00%
5	\$9.11	\$11.06	\$9.89	\$11.84	8.64%	7.12%
10	\$10.22	\$14.11	\$11.79	\$15.69	15.40%	11.15%
15	\$11.32	\$17.17	\$13.68	\$19.53	20.84%	13.75%
20	\$12.43	\$20.23	\$15.58	\$23.37	25.31%	15.56%
25	\$13.54	\$23.28	\$17.47	\$27.22	29.05%	16.89%
30	\$14.65	\$26.34	\$19.37	\$31.06	32.23%	17.92%
35	\$15.75	\$29.40	\$21.26	\$34.90	34.95%	18.73%
40	\$16.86	\$32.45	\$23.16	\$38.75	37.32%	19.39%
45	\$17.97	\$35.51	\$25.05	\$42.59	39.40%	19.94%
50	\$19.08	\$38.57	\$26.95	\$46.43	41.23%	20.40%

THE PUBLIC HOUSING AUTHORITY SERVICE (PHAS) IS BEING ELIMINATED

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE INTERRUPTIBLE RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/93
 PROJECTED TEST YEAR: 12/31/95
 WITNESS: M. L. SCHNEIDERMANN

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISIONS
 DOCKET NO.: 940620-GU

RATE SCHEDULE: INTERRUPTIBLE SERVICE (IS)

	<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>
CUSTOMER CHARGE	\$160.00	CUSTOMER CHARGE	\$240.00
ENERGY CHARGE	\$0.05186 PER THERM	ENERGY CHARGE	\$0.08372 PER THERM

GAS COST \$0.38974 PER THERM

THERM USAGE INCREMENT 5,000 THERMS

AVERAGE USAGE PER CUSTOMER 21,141 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$160.00	\$160.00	\$240.00	\$240.00	50.00%	50.00%
5,000	\$419.30	\$2,368.00	\$658.60	\$2,607.30	57.07%	10.11%
10,000	\$678.60	\$4,576.00	\$1,077.20	\$4,974.60	58.74%	8.71%
15,000	\$937.90	\$6,784.00	\$1,495.80	\$7,341.90	59.48%	8.22%
20,000	\$1,197.20	\$8,992.00	\$1,914.40	\$9,709.20	59.91%	7.98%
25,000	\$1,456.50	\$11,200.00	\$2,333.00	\$12,076.50	60.18%	7.83%
30,000	\$1,715.80	\$13,408.00	\$2,751.60	\$14,443.80	60.37%	7.73%
35,000	\$1,975.10	\$15,616.00	\$3,170.20	\$16,811.10	60.51%	7.65%
40,000	\$2,234.40	\$17,824.00	\$3,588.80	\$19,178.40	60.62%	7.60%
45,000	\$2,493.70	\$20,032.00	\$4,007.40	\$21,545.70	60.70%	7.56%
50,000	\$2,753.00	\$22,240.00	\$4,426.00	\$23,913.00	60.77%	7.52%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE INTERRUPTIBLE RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/93
 PROJECTED TEST YEAR: 12/31/95
 WITNESS: M. L. SCHNEIDERMANN

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISIONS
 DOCKET NO.: 940620-GU

RATE SCHEDULE: LARGE VOLUME INTERRUPTIBLE SERVICE (LVIS)

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$1,000.00	CUSTOMER CHARGE	\$1,000.00
ENERGY CHARGE	\$0.00965 PER THERM	ENERGY CHARGE	\$0.01027 PER THERM

GAS COST	\$0.38974 PER THERM
THERM USAGE INCREMENT	400,000 THERMS
AVERAGE USAGE PER CUSTOMER	1,758,640 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	0.00%	0.00%
400,000	\$4,860.00	\$160,756.00	\$5,108.00	\$161,004.00	5.10%	0.15%
800,000	\$8,720.00	\$320,512.00	\$9,216.00	\$321,008.00	5.69%	0.15%
1,200,000	\$12,580.00	\$480,268.00	\$13,324.00	\$481,012.00	5.91%	0.15%
1,600,000	\$16,440.00	\$640,024.00	\$17,432.00	\$641,016.00	6.03%	0.15%
2,000,000	\$20,300.00	\$799,780.00	\$21,540.00	\$801,020.00	6.11%	0.16%
2,400,000	\$24,160.00	\$959,536.00	\$25,648.00	\$961,024.00	6.16%	0.16%
2,800,000	\$28,020.00	\$1,119,292.00	\$29,756.00	\$1,121,028.00	6.20%	0.16%
3,200,000	\$31,880.00	\$1,279,048.00	\$33,864.00	\$1,281,032.00	6.22%	0.16%
3,600,000	\$35,740.00	\$1,438,804.00	\$37,972.00	\$1,441,036.00	6.25%	0.16%
4,000,000	\$39,600.00	\$1,598,560.00	\$42,080.00	\$1,601,040.00	6.26%	0.16%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: TO PROVIDE A SCHEDULE SHOWING THE DERIVATION OF DEDICATED FACILITIES.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/95
WITNESS: M. L. SCHNEIDERMAN

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISIONS

DOCKET NO.: 940620-GU

ALLOCATION OF RATE BASE TO CUSTOMER CLASSES

NAME OF RATE CLASS IN WHICH DEDICATED FACILITIES EXIST

DESCRIPTION:	LARGE VOLUME LVS	INTERRUPTIBLE IS/ITS	LARGE VOLUME INTERRUPTIBLE LVIS/LVITS
SYSTEM MILES OF MAIN: 942			
MILES OF MAIN DEDICATED TO CLASS:	0.00	3.62	0.00
PERCENTAGE OF MILES OF DEDICATED MAIN TO SYSTEM MILES OF MAIN:	0.00%	0.38%	0.00%
NET COST OF MAINS DEDICATED TO CLASS:	-	\$118,948	\$43,108
OTHER NET DISTRIBUTION PLANT RELATED TO CLASS:			
NET COST OF HOUSE REGULATORS DEDICATED TO CLASS:	-	\$11,823	-
NET COST OF METERS DEDICATED TO CLASS:	-	\$77,218	-
NET COST OF INDUST M&R STN DEDICATED TO CLASS:	\$75,072	-	\$3,987
DISTRIBUTION O & M EXPENSES RELATED TO CLASS:			
874 MAINS & SERVICES	-	\$2,792	\$2,669
902 METER READING	-	\$11,329	\$492

Florida Public Utilities Company
F.P.S.C. Gas Tariff
Third Revised Volume No. I

~~Tenth Ninth~~ Revised Sheet No. 24
Cancels ~~Ninth Eighth~~ Revised Sheet No. 24
[FPUC Internal Rate Code: 111, 211 & 311]

RATE SCHEDULE GS
GENERAL SERVICE

Availability

Available within the area served with gas by the Company.

Applicability

Applicable to any non-residential customer for any purpose.

Character of Service

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

Monthly Rate

Customer Charge: \$15.00 ~~\$10.00~~ per meter per month

Energy Charge:
Non-Fuel 23.496 ~~20.672~~ 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 Sheet Nos. 35 and 35.1.

Terms and Conditions

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

Issued by: F. C. Cressman, President

Effective: ~~February 23, 1991~~

Florida Public Utilities Company
F.P.S.C. Gas Tariff
Third Revised Volume No. I

~~Eleventh Tenth~~-Revised Sheet No. 26
Cancels ~~Tenth Ninth~~-Revised Sheet No. 26
[FPUC Internal Rate Codes: 131, 231 & 331]

RATE SCHEDULE RS
RESIDENTIAL SERVICE

Availability

Available within the area served with gas by the Company.

Applicability

Applicable to Residential Service classification only.

Character of Service

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

Monthly Rate

Customer Charge: \$8.00 per meter per month

Energy Charge:

Non-Fuel

37.891 ~~29.540~~ 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 Sheet Nos. 35 and 35.1.

Terms and Conditions

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

Issued by: F. C. Cressman, President

Effective: ~~February 23, 1991~~

Florida Public Utilities Company
F.P.S.C. Gas Tariff
Third Revised Volume No. I

Tenth Ninth Revised Sheet No. 28
Cancels Ninth Eighth Revised Sheet No. 28
[FPUC Internal Rate Code: 151, 251 & 351]

RATE SCHEDULE LVS
LARGE VOLUME SERVICE

Availability

Available within the area served with gas by the Company.

Applicability

Applicable to large volume users for non-residential purposes.

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 435 ~~125~~ therms in each and every month of the year.

Monthly Rate

Customer Charge: \$45.00 ~~\$30.00~~ per meter per month

Energy Charge:

Non-Fuel 16.525 ~~13.361~~ cents per therm

Minimum Bill

The Customer Charge plus the above Energy Charge for 435 ~~125~~ 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 Sheet Nos. 35 and 35.1.

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: F. C. Cressman, President

Effective: ~~February 23, 1991~~

Florida Public Utilities Company
F.P.S.C. Gas Tariff
Third Revised Volume No. I

~~Eleventh Tenth~~-Revised Sheet No. 29
Cancels ~~Tenth Ninth~~ Revised Sheet No. 29
[FPUC Internal Rate Codes: 161, 261 & 361]

RATE SCHEDULE IS
INTERRUPTIBLE SERVICE

Availability

Available within the area served with gas by the Company.

Applicability

Applicable for any non-residential purpose to commercial or industrial customers.

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 120 therms of gas per day.

Monthly Rate

Customer Charge: \$240.00 ~~\$160.00~~ per meter per month

Energy Charge:
Non-Fuel 8.372 ~~5.166~~ cents per therm

Minimum Bill

The minimum bill for each month shall be the Customer Charge plus the billing at the above Energy Charge for a quantity of gas equal to the product of the minimum daily quantity specified in the contract for such month multiplied by the number of days in such month that gas was available from the Company. In the event Company is unable on any day or days to deliver the quantity of gas designated as the Minimum Daily Purchase Quantity, Customer's minimum purchase obligation with respect to such day or days shall be the actual quantity of gas delivered by the Company on such day or days.

If, in any month, the quantity of gas purchased hereunder by the Customer should be less than the applicable minimum purchase obligation specified in the contract and as a consequence the Customer is required to pay for gas not taken, then and in that event the Customer shall be entitled to receive delivery from the Company of such gas paid for but not taken without further charge at any time within the remaining months of the contract year by taking gas in such months in excess of the minimum purchase obligation; but there shall be no carry over from one contract year to another contract year.

Continued on Sheet No. 30

Issued by: F. C. Cressman, President

Effective: ~~February 23, 1991~~

Florida Public Utilities Company
F.P.S.C. Gas Tariff
Third Revised Volume No. I

~~Eleventh Tenth~~ Revised Sheet No. 31
Cancels ~~Tenth Ninth~~ Revised Sheet No. 31
[FPUC Internal Rate Codes: 171, 271 & 371]

RATE SCHEDULE LVIS
LARGE VOLUME INTERRUPTIBLE SERVICE

Availability

Available within the area served with gas by the Company.

Applicability

Applicable for any non-residential purpose to commercial or industrial customers whose annual usage exceeds 12,000,000 therms.

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.

Monthly Rate

Customer Charge: \$1,000.00 per meter per month

Energy Charge:
Non-Fuel 1.027 ~~0.965~~ cents per therm

Minimum Bill

The minimum bill for each month shall be the Customer charge plus the billing at the above Energy Charge for a quantity of gas equal to the product of the minimum daily quantity specified in the contract for such month multiplied by the number of days in such month that gas was available from the Company. In the event the Company is unable on any day or days to deliver the quantity of gas designated as the Minimum Daily Purchase Quantity, Customer's minimum purchase obligation with respect to such day or days shall be the actual quantity of gas delivered by the Company on such day or days.

If, in any month, the quantity of gas purchased hereunder by the Customer should be less than the applicable minimum purchase obligation specified in the contract and as a consequence the Customer is required to pay for gas not taken, then and in that event the Customer shall be entitled to receive delivery from the Company of such gas paid for but not taken without further charge at any time within the remaining months of the contract year by taking gas in such months in excess of the minimum purchase obligation; but there shall be no carry over from one contract year to another contract year.

Continued on Sheet No. 32

Issued by: F. C. Cressman, President

Effective: ~~February 23, 1991~~

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
OF SERVICE STUDYTYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/95
WITNESS: M. L. SCHNEIDERMANCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISIONS

DOCKET NO.: 940620-GU

CALCULATION OF PROPOSED RATES
SCHEDULE A

	TOTAL	RESIDENTIAL SERVICE	GENERAL SERVICE	LARGE VOLUME SERVICE	INTERRUPTIBLE SERVICE	LARGE VOLUME INTERRUPTIBLE SERVICE	ADDITIONAL EXPENSE DUE TO TRANSPORTATION SERVICES
PROPOSED TOTAL TARGET REVENUES	13,396,922	6,551,984	1,397,541	4,837,756	391,815	218,739	1,287
LESS: OTHER OPERATING REVENUE	254,334	232,469	12,314	9,440	111	0	0
LESS: CUSTOMER CHARGE REVENUES							
PROPOSED CUSTOMER CHARGES		\$8.00	\$15.00	\$45.00	\$240.00	\$1,000.00	\$0.00
TIMES: NUMBER OF BILLS	414,852	375,828	19,908	18,924	180	12	24
EQUALS: CUSTOMER CHARGE REVENUES	4,212,024	3,008,624	298,620	851,580	43,200	12,000	0
LESS: OTHER NON-THERM-RATE REVENUES							
EQUALS PER-THERM TARGET REVENUES	8,930,584	3,312,891	1,086,607	3,976,736	348,303	204,739	1,287
DIVIDED BY NUMBER OF THERMS	61,524,170	8,743,290	4,624,600	24,065,650	4,180,180	19,930,470	N/A
EQUALS PER-THERM RATES (UNRNDED)		0.378907	0.234962	0.165245	0.083724	0.010273	N/A
PER-THERM RATES (RNDED)		0.37891	0.23496	0.16525	0.08372	0.01027	N/A
PER-THERM-RATE REVENUES (RNDED RATES)	8,930,627	3,312,920	1,086,596	3,976,849	348,289	204,688	1,287
SUMMARY: PROPOSED TARIFF RATES							
CUSTOMER CHARGES		\$8.00	\$15.00	\$45.00	\$240.00	\$1,000.00	\$0.00
ENERGY CHARGES							
NON-GAS (CENTS PER THERM)		37.891	23.496	18.525	8.372	1.027	N/A
PURCHASED GAS ADJUSTMENT		N/A	N/A	N/A	N/A	N/A	N/A
TOTAL (EXCLUDING PGA)		37.891	23.496	18.525	8.372	1.027	N/A
SUMMARY: PRESENT TARIFF RATES							
CUSTOMER CHARGES		\$8.00	\$10.00	\$30.00	\$160.00	\$1,000.00	\$0.00
ENERGY CHARGES							
NON-GAS (CENTS PER THERM)		29.540	20.672	13.961	5.186	0.965	N/A
TOTAL (EXCLUDING PGA)		29.540	20.672	13.961	5.186	0.965	N/A
SUMMARY: OTHER OPERATING REVENUE							
INITIAL CONNECTION			PRESENT	PRESENT	PROPOSED	PROPOSED	
INITIAL CONNECTION-LARGE VOLUME ONLY			CHARGE	REVENUE	CHARGE	REVENUE	
RECONNECT AFTER DISCONNECT FOR CAUSE			\$21.00	\$12,701.00	\$25.00	\$13,125.00	
RECONNECT AFTER DISCONNECT FOR CAUSE LARGE VOLUME ONLY			\$0.00	\$0.00	\$57.00	\$4,580.00	
RECONNECT AFTER DISCONNECT FOR NONPAY			\$17.00	\$88,511.00	\$21.00	\$108,927.00	
RECONNECT AFTER DISCONNECT FOR NONPAY LARGE VOLUME ONLY			\$0.00	\$0.00	\$48.00	\$960.00	
BILL COLLECTION IN LIEU OF DISCONNECT			\$25.00	\$42,943.00	\$31.00	\$52,948.00	
CHANGE OF ACCOUNT			\$0.00	\$0.00	\$58.00	\$580.00	
CHECK CHARGE			\$7.00	\$14,560.00	\$0.00	\$18,720.00	
OTHER OPERATING REVENUE			\$8.00	\$10,110.00	\$12.00	\$15,168.00	
SUBTOTAL			\$20.00	\$24,332.00	\$20.00	\$24,340.00	
			\$0.00	\$15,006.00	\$0.00	\$15,006.00	
				\$208,183.00		\$254,334.00	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
OF SERVICE STUDYTYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/95
WITNESS: M. L. SCHNEIDERMANCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISIONS

DOCKET NO.: 940620-GU

PROPOSED RATE DESIGN
SCHEDULE B

	TOTAL	RESIDENTIAL SERVICE	GENERAL SERVICE	LARGE VOLUME SERVICE	INTERRUPTIBLE SERVICE	LARGE VOLUME INTERRUPTIBLE SERVICE	ADDITIONAL EXPENSE DUE TO TRANSPORTATION SERVICES
PRESENT RATES (projected test year)							
GAS SALES (due to growth)	11,109,639	5,580,492	1,154,612	3,925,680	244,546	204,329	0
OTHER OPERATING REVENUE	208,163	188,589	9,989	9,494	90	0	0
TOTAL	11,317,802	5,769,081	1,164,601	3,935,154	244,636	204,329	0
RATE OF RETURN	3.74%	-1.94%	10.92%	7.37%	15.88%	-3.16%	N/A
INDEX	1.00	-0.52	2.92	1.97	4.25	-0.85	0.00
COST OF SERVICE CALCULATED RATES AT EQUAL RATES OF RETURN							
GAS SALES	13,142,588	7,129,055	1,170,673	4,400,712	223,921	216,739	1,287
OTHER OPERATING REVENUE	254,334	232,469	12,314	9,440	111	0	0
TOTAL	13,396,922	7,361,524	1,183,187	4,410,152	224,033	216,739	1,287
TOTAL REVENUE INCREASE	2,079,120	1,592,443	18,585	474,968	(20,604)	12,410	1,287
PERCENT INCREASE	18.37%	27.60%	1.60%	12.07%	-8.42%	6.07%	100.00%
RATE OF RETURN	8.61%	8.61%	8.61%	8.61%	8.61%	8.61%	N/A
INDEX	1.00	1.00	1.00	1.00	1.00	1.00	0.00
MARKET SENSITIVE RATES PROPOSED BY FPUC							
GAS SALES	13,142,588	6,319,515	1,385,227	4,828,318	381,503	216,739	1,287
OTHER OPERATING REVENUE	254,334	232,469	12,314	9,440	111	0	0
TOTAL	13,396,922	6,551,984	1,397,541	4,837,756	381,615	216,739	1,287
TOTAL REVENUE INCREASE	2,079,120	782,903	232,939	902,802	146,978	12,410	1,287
PERCENT INCREASE	18.37%	13.57%	20.00%	22.94%	60.08%	6.07%	N/A
RATE OF RETURN	8.61%	3.25%	14.40%	11.56%	38.00%	8.61%	N/A
INDEX	1.00	0.38	1.67	1.34	4.18	2.65	N/A

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/95
WITNESS: M. L. SCHNEIDERMAN

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISIONS

DOCKET NO.: 940620-GU

RATE OF RETURN BY CUSTOMER CLASS
SCHEDULE C PAGE 2 OF 3

	TOTAL	RESIDENTIAL SERVICE	GENERAL SERVICE	LARGE VOLUME SERVICE	INTERRUPTIBLE SERVICE	LARGE VOLUME INTERRUPTIBLE SERVICE	ADDITIONAL EXPENSE DUE TO TRANSPORTATION SERVICES
REVENUES: (projected test year at Cost of Service computed rates)							
Gas Sales	13,142,588	7,129,055	1,170,873	4,400,712	223,821	216,739	1,287
Other Operating Revenue	254,334	232,469	12,314	9,440	111	0	0
Total	13,396,922	7,361,524	1,183,187	4,410,152	224,033	216,739	1,287
EXPENSES:							
Purchased Gas Cost	N/A	N/A	N/A	N/A	N/A	N/A	N/A
O&M Expenses	7,823,587	4,881,102	572,155	1,998,218	85,462	85,362	1,287
Depreciation Expenses	1,612,518	719,439	178,081	695,046	18,836	3,115	0
Amortization Expenses	240,000	34,107	18,040	93,878	16,228	77,747	0
Taxes Other Than Income--Fixed	938,707	397,493	91,665	355,050	51,918	40,581	0
Taxes Other Than Income--Revenue	52,346	28,874	4,742	17,823	907	0	0
Total Exps excl. Income Taxes	10,465,158	6,061,015	864,684	3,160,015	171,352	206,808	1,287
PRE TAX NOI:	2,931,764	1,300,510	318,503	1,250,137	52,681	9,934	0
INCOME TAXES:	855,458	290,756	71,208	279,495	11,778	2,221	0
NET OPERATING INCOME:	2,276,306	1,009,753	247,295	970,642	40,903	7,713	0
=====	=====	=====	=====	=====	=====	=====	=====
RATE BASE:	26,437,934	11,727,680	2,872,187	11,273,428	475,060	89,579	0
RATE OF RETURN	0.086100	0.086100	0.086100	0.086100	0.086101	0.086100	N/A

	TOTAL	RESIDENTIAL SERVICE	GENERAL SERVICE	LARGE VOLUME SERVICE	INTERRUPTIBLE SERVICE	LARGE VOLUME INTERRUPTIBLE SERVICE	ADDITIONAL EXPENSE DUE TO TRANSPORTATION SERVICES
REVENUES: (projected test year at PROPOSED MARKET SENSITIVE LEVELS)							
Gas Sales	13,142,588	6,319,515	1,385,227	4,828,316	391,503	216,739	1,287
Other Operating Revenue	254,334	232,469	12,314	9,440	111	0	0
Total	13,396,922	6,551,984	1,397,541	4,837,756	391,615	216,739	1,287
EXPENSES:							
Purchased Gas Cost	N/A	N/A	N/A	N/A	N/A	N/A	N/A
O&M Expenses	7,823,587	4,881,102	572,155	1,998,218	85,462	85,362	1,287
Depreciation Expenses	1,612,518	719,439	178,081	695,046	18,836	3,115	0
Amortization Expenses	240,000	34,107	18,040	93,878	16,228	77,747	0
Taxes Other Than Income--Fixed	938,707	397,493	91,665	355,050	51,918	40,581	0
Taxes Other Than Income--Revenue	52,346	28,874	4,742	17,823	907	0	0
Total Exps excl. Income Taxes	10,465,158	6,061,015	864,684	3,160,015	171,352	206,808	1,287
PRE TAX NOI:	2,931,764	490,969	532,857	1,677,741	220,263	9,934	0
INCOME TAXES:	855,458	109,767	119,131	375,095	49,244	2,221	0
NET OPERATING INCOME:	2,276,306	381,203	413,726	1,302,647	171,018	7,713	0
=====	=====	=====	=====	=====	=====	=====	=====
RATE BASE:	26,437,934	11,727,680	2,872,187	11,273,428	475,060	89,579	0
RATE OF RETURN	0.086100	0.032505	0.144045	0.115550	0.359884	0.086100	N/A

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
OF SERVICE STUDYTYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/95
WITNESS: M. L. SCHNEIDERMANCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISIONS

DOCKET NO.: 940620-GU

RATE OF RETURN BY CUSTOMER CLASS
SCHEDULE C PAGE 1 OF 3

	TOTAL	RESIDENTIAL SERVICE	GENERAL SERVICE	LARGE VOLUME SERVICE	INTERRUPTIBLE SERVICE	LARGE VOLUME INTERRUPTIBLE SERVICE	ADDITIONAL EXPENSE DUE TO TRANSPORTATION SERVICES
REVENUES: (projected test year at present rates)							
Gas Sales (revenue change due to growth)	11,109,639	5,580,492	1,154,612	3,925,660	244,546	204,329	0
Other Operating Revenue	208,163	188,569	9,969	9,494	90	0	0
Total	11,317,802	5,769,061	1,164,601	3,935,154	244,636	204,329	0
EXPENSES:							
Purchased Gas Cost	N/A	N/A	N/A	N/A	N/A	N/A	N/A
O&M Expenses	7,615,790	4,876,110	571,570	1,996,174	85,374	85,275	1,287 PROP WO XPORT
Depreciation Expenses	1,612,518	719,439	178,061	695,046	16,636	3,115	0
Amortization Expenses	240,000	34,107	18,040	93,878	16,228	77,747	0
Taxes Other Than Income--Fixed	936,707	397,493	91,865	355,050	51,918	40,561	0
Taxes Other Than Income--Revenue	46,524	23,370	4,835	16,440	1,024	856	0
Total Expenses excl. Income Taxes	10,451,539	6,050,518	864,191	3,158,588	171,382	207,574	1,287
PRETAX NOI	866,262	(281,437)	300,410	776,567	73,255	(3,245)	(1,287)
INCOME TAXES:	(121,789)	(54,025)	(13,231)	(51,932)	(2,188)	(413)	0
NET OPERATING INCOME:	988,052	(227,413)	313,641	830,499	75,443	(2,832)	(1,287)
=====	=====	=====	=====	=====	=====	=====	=====
RATE BASE:	26,437,934	11,727,680	2,872,187	11,273,428	475,080	89,578	0
RATE OF RETURN	0.037373	-0.019391	0.109199	0.073689	0.158808	-0.031617	N/A

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/95
WITNESS: M. L. SCHNEIDERMANN

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISIONS

DOCKET NO.: 940620-GU

DERIVATION OF REVENUE DEFICIENCY SCHEDULE D

COST OF SERVICE BY CUSTOMER CLASS	TOTAL	RESIDENTIAL SERVICE	GENERAL SERVICE	LARGE VOLUME SERVICE	INTERRUPTIBLE SERVICE	LARGE VOLUME INTERRUPTIBLE SERVICE	ADDITIONAL EXPENSE DUE TO TRANSPORTATION SERVICES
CUSTOMER COSTS	7,713,123	5,787,463	454,416	1,401,196	54,474	4,286	1,287
CAPACITY COSTS	5,148,244	1,299,909	694,361	2,891,384	122,929	137,662	0
COMMODITY COSTS	230,875	32,610	17,354	90,309	15,611	74,791	0
REVENUE COSTS	52,346	28,874	4,742	17,823	907	0	0
TOTAL	13,142,588	7,129,055	1,170,873	4,400,712	223,921	216,739	1,287
less REVENUE AT PRESENT RATES (in the projected test year)	11,109,639	5,580,492	1,154,612	3,925,680	244,546	204,329	0 PHAS INCL IN RS
equals: GAS SALES REVENUE DEFICIENCY	2,032,949	1,548,563	16,261	475,052	(20,625)	12,410	1,287
plus DEFICIENCY IN OTHER OPERATING REV	46,171	43,880	2,325	(54)	21	0	0
equals TOTAL BASE-REVENUE DEFICIENCY	2,079,120	1,592,443	18,586	474,998	(20,604)	12,410	1,287

UNIT COSTS:							
Customer	18.592469	15.346017	22.825792	74.043340	469.300207	357.204056	53.639250
Capacity	0.463156	0.661509	0.661334	0.968483	0.169525	0.045197	N/A
Commodity	0.003753	0.003753	0.003753	0.003753	0.003753	0.003753	N/A

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
OF SERVICE STUDY (SUMMARY)TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/95
WITNESS: M. L. SCHNEIDERMANCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISIONS
DOCKET NO: 940620-GU

SUMMARY							
RATE BASE	26,437,934	11,727,680	2,672,187	11,273,428	475,060	89,579	0
ATTRITION	0	0	0	0	0	0	0
OPERATION AND MAINTENANCE	7,623,567	4,881,102	572,155	1,998,218	85,462	85,362	1,267
DEPRECIATION	1,612,518	719,439	178,081	695,046	16,836	3,115	0
AMORTIZATION EXPENSES	240,000	34,107	18,040	93,878	16,228	77,747	0
TAXES OTHER THAN INCOME TAX (SUB TOTAL)	936,707	397,493	91,965	355,050	51,918	40,581	0
TAXES OTHER THAN INCOME TAX (REVENUE)	52,346	28,874	4,742	17,823	907	0	0
INCOME TAX (TOTAL)	655,458	290,757	71,208	279,495	11,778	2,221	0
REVENUE CREDITED TO COST OF SERVICE	(254,334)	(232,469)	(12,314)	(9,440)	(111)	0	0
TOTAL COST OF SERVICE (CUSTOMER)	7,713,123	5,787,463	454,416	1,401,196	84,474	4,296	1,267
TOTAL COST OF SERVICE (CAPACITY)	5,146,244	1,299,909	694,361	2,891,384	122,929	137,662	0
TOTAL COST OF SERVICE (COMMODITY)	230,875	32,810	17,354	90,309	15,811	74,791	0
TOTAL COST OF SERVICE (REVENUE)	52,346	28,874	4,742	17,823	907	0	0
NO. OF CUSTOMERS	34,571	31,319	1,659	1,577	15	1	2
PEAK AND AVERAGE MONTH SALES VOL.	11,111,264	1,965,066	1,049,939	4,325,294	725,136	3,045,829	0
ANNUAL SALES	61,524,170	8,743,290	4,624,600	24,085,650	4,160,160	19,930,470	0

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
OF SERVICE STUDY (SUMMARY)TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/95
WITNESS: M. L. SCHNEIDERMANCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISIONS

DOCKET NO.: 940620-GU

	TOTAL	RESIDENTIAL SERVICE	GENER./L SERVICE	LARGE VOLUME SERVICE	PUBLIC HOUSING AUTHORITY SERVICE	INTERRUPTIBLE SERVICE	LARGE VOLUME INTERRUPTIBLE SERVICE	ADDITIONAL EXPENSE DUE TO TRANSPORTATION SERVICES	
SUMMARY:									
RATE BASE	26,437,934	11,727,680	2,872,187	11,273,428	0	475,060	89,579	0	26,437,934
ATTRITION	0	0	0	0	0	0	0	0	0
OPERATION AND MAINTENANCE	7,623,587	4,881,102	572,155	1,998,218	0	85,462	85,362	1,287	7,623,587
DEPRECIATION	1,612,518	719,439	178,081	695,046	0	16,836	3,115	0	1,612,518
AMORTIZATION EXPENSES	240,000	34,107	18,040	93,878	0	16,228	77,747	0	240,000
TAXES OTHER THAN INCOME TAX (SUB TOTAL)	936,707	397,493	91,665	355,050	0	51,918	40,581	0	936,707
TAXES OTHER THAN INCOME TAX (REVENUE)	52,346	28,874	4,742	17,823	0	907	0	0	52,346
INCOME TAX (TOTAL)	655,458	290,757	71,208	279,495	0	11,778	2,221	0	655,458
REVENUE CREDITED TO COST OF SERVICE	(254,334)	(232,489)	(12,314)	(9,440)	0	(111)	0	0	(254,334)
TOTAL COST OF SERVICE (CUSTOMER)	7,713,123	5,767,463	454,416	1,401,196	0	84,474	4,286	1,287	7,713,123
TOTAL COST OF SERVICE (CAPACITY)	5,146,244	1,299,909	694,361	2,891,384	0	122,929	137,662	0	5,146,244
TOTAL COST OF SERVICE (COMMODITY)	230,875	32,810	17,354	90,309	0	15,611	74,791	0	230,875
TOTAL COST OF SERVICE (REVENUE)	52,346	28,874	4,742	17,823	0	907	0	0	52,346
NO. OF CUSTOMERS	34,571	31,319	1,659	1,577	0	15	1	2	34,573
PEAK AND AVERAGE MONTH SALES VOL.	11,111,264	1,965,066	1,049,939	4,325,294	0	725,136	3,045,629	0	11,111,264
ANNUAL SALES	61,524,170	8,743,290	4,624,600	24,065,650	0	4,160,160	19,930,470	0	61,524,170

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
OF SERVICE STUDYTYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/95
WITNESS: M. L. SCHNEIDERMANNCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISIONSALLOCATION OF COST OF SERVICE
TO CUSTOMER CLASSES
SCHEDULE E 2 OF 2

DOCKET NO.: 940620-GU

	TOTAL	RESIDENTIAL SERVICE	GENERAL SERVICE	LARGE VOLUME SERVICE	PUBLIC HOUSING AUTHORITY SERVICE	INTERRUPTIBLE SERVICE	LARGE VOLUME INTERRUPTIBLE SERVICE	ADDITIONAL EXPENSE DUE TO TRANSPORTATION SERVICES	ALLOCATOR
AMORT. OF ACQUISITION ADJ.:									
Customer	0	0	0	0	0	0	0	0	0 weighted cust.
Capacity	0	0	0	0	0	0	0	0	0 direct
Total	0	0	0	0	0	0	0	0	0
AMORT. OF CONVERSION COSTS:									
Commodity	0	0	0	0	0	0	0	0	0
TAXES OTHER THAN INCOME TAXES:									
Customer	344,541	263,104	19,861	59,249	0	2,327	0	0	0 wtd cust1
Capacity	592,166	134,388	71,804	295,801	0	49,591	40,581	0	0 25% capacity1 & 75% cpacity 3
Subtotal	936,707	397,493	91,665	355,050	0	51,918	40,581	0	0
Revenue	52,346	28,874	4,742	17,823	0	907	0	0	0 reg assessment fee
Total	989,053	426,366	96,407	372,873	0	52,825	40,581	0	0
RETURN (NOI)									
Customer	840,068	636,895	48,077	143,424	0	11,672	0	0	0 cust.rel.RB
Capacity	1,435,486	372,751	199,162	826,924	0	29,179	7,469	0	0 cap.rel.RB direct
Commodity	753	107	57	294	0	51	244	0	0 comm.rel.RB
Total	2,276,306	1,009,753	247,295	970,642	0	40,903	7,713	0	0
INCOME TAXES									
Customer	241,896	183,393	13,844	41,299	0	3,361	0	0	0 cust.rel.RB
Capacity	413,345	107,333	57,348	238,111	0	8,402	2,151	0	0 cap.rel.RB direct
Commodity	217	31	16	85	0	15	70	0	0 comm.rel.RB
Total	655,456	290,757	71,208	279,495	0	11,778	2,221	0	0
REVENUE CREDITED TO COS:									
Customer	(254,334)	(232,469)	(12,314)	(9,440)	0	(111)	0	0	0 direct assignment
TOTAL COST OF SERVICE:									
Customer	7,713,123	5,787,463	454,416	1,401,196	0	84,474	4,286	1,287	1,287
Capacity	5,146,244	1,299,909	694,361	2,691,384	0	122,929	137,662	0	0
Commodity	230,875	32,810	17,354	90,309	0	15,611	74,791	0	0
Subtotal	13,090,242	7,100,182	1,166,131	4,382,688	0	223,014	216,739	1,287	1,287
Revenue	52,346	28,874	4,742	17,823	0	907	0	0	0
Total	13,142,588	7,129,055	1,170,873	4,400,712	0	223,921	216,739	1,287	1,287

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/95
WITNESS: M. L. SCHNEIDERMANN

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISIONS
DOCKET NO.: 940620-GU

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

	TOTAL	RESIDENTIAL SERVICE	GENERAL SERVICE	LARGE VOLUME SERVICE	PUBLIC HOUSING AUTHORITY SERVICE	INTERRUPTIBLE SERVICE	LARGE VOLUME INTERRUPTIBLE SERVICE	ADDITIONAL EXPENSE DUE TO TRANSPORTATION SERVICES	ALLOCATOR
Customer	0	0	0	0	0	0	0	0	weighted customers
Capacity	0	0	0	0	0	0	0	0	peak/average sales
Commodity	0	0	0	0	0	0	0	0	annual sales
Revenue	0	0	0	0	0	0	0	0	tax on customer
Total	0	0	0	0	0	0	0	0	
OPERATIONS AND MAINTENANCE EXPENSE:									
DIRECT AND SPECIAL ASSIGNMENTS:									
Customer									
878 Meters and House Regulators	853,500	651,764	49,199	146,772	0	5,765	0	0	wtd.cust.
893 Maint. of Meters & House Reg.	161,713	123,490	9,322	27,809	0	1,092	0	0	wtd.cust
893 Maint of RTUs @ Cust Site Allocated	0	(4,316)	(326)	(972)	0	5,195	419	SEE NOTE TO RT	SEE NOTE TO RT
874 Mains & Services	114,180	30,180	16,125	66,429	0	739	706	0	capacity2, IS&Mvs assigned
892 Maint. of Services	70,412	49,936	3,769	11,245	0	2,792	2,669	0	wtd.cust2, direct to IS, LVIS
All Other	4,748,026	3,625,767	273,696	816,493	0	32,071	0	0	
Meter Reading /Billing Calculation	0	(9,953)	(782)	(2,374)	0	11,329	492	1,287	reallocation of expense
Total	5,947,832	4,466,868	351,004	1,065,403	0	58,983	4,266	1,287	
Capacity									
876 Measuring & Reg. Sta. Eq - I	2,592	0	0	2,431	0	31	130	0	peak/average sales
890 Maint. of Meas & Reg Sta Eq -I	642	0	0	602	0	8	32	0	peak/average sales
874 Mains and Services	317,286	83,665	44,809	184,596	0	2,053	1,963	0	capacity2, IS&Mvs assigned
887 Maint. of Mains	330,795	87,436	46,717	192,455	0	2,141	2,046	0	capacity2, IS&Mvs assigned
All Other	794,534	210,261	112,343	462,803	0	6,699	2,428	0	
Total	1,445,849	381,562	203,869	842,686	0	10,933	6,599	0	
Commodity									
Account #	0	0	0	0	0	0	0	0	
Account #	0	0	0	0	0	0	0	0	
Account #	0	0	0	0	0	0	0	0	
All Other	229,906	32,672	17,281	89,929	0	15,546	74,477	0	
Total	229,906	32,672	17,281	89,929	0	15,546	74,477	0	
									annual sales
TOTAL O&M	7,623,587	4,881,102	572,155	1,998,218	0	85,462	85,362	1,287	
DEPRECIATION EXPENSE:									
Customer	593,120	449,672	33,944	101,262	0	8,241	0	0	rate base-cust. cost
Capacity	1,019,398	269,767	144,137	593,783	0	8,595	3,115	0	rate base-cap cost
Total	1,612,518	719,439	178,081	695,045	0	16,836	3,115	0	
AMORT. OF GAS PLANT:									
Capacity	0	0	0	0	0	0	0	0	peak/average sales
AMORT. OF ENVIRONMENTAL MATTERS:									
Commodity	240,000	34,107	18,040	93,876	0	16,228	77,747	0	commodity
AMORT OF LIMITED TERM INVEST.									
Capacity	0	0	0	0	0	0	0	0	peak/average sales

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/95
WITNESS: M. L. SCHNEIDERMANN

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISIONS
DOCKET NO.: 940620-GU

ALLOCATION OF RATE BASE TO CUSTOMER CLASSES
SCHEDULE F

RATE BASE BY CUSTOMER CLASS	TOTAL	RESIDENTIAL SERVICE	GENERAL SERVICE	LARGE VOLUME SERVICE	PUBLIC HOUSING AUTHORITY SERVICE	INTERRUPTIBLE SERVICE	LARGE VOLUME INTERRUPTIBLE SERVICE	ADDITIONAL EXPENSE DUE TO TRANSPORTATION SERVICES	ALLOCATOR
DIRECT AND SPECIAL ASSIGNMENTS:									
Customer									
Meters	2,107,832	1,561,196	117,849	351,569	0	77,218	0	0	0 wtd cust cap2 direct to IS
House Regulators	760,949	575,950	43,476	129,699	0	11,823	0	0	0 wtd cust cap2 direct to IS
Services	5,618,709	4,290,651	323,686	966,220	0	37,952	0	0	0 wtd cust
All Other	1,269,395	969,356	73,173	218,291	0	8,574	0	0	0 weighted cust
Total	9,756,885	7,397,154	558,385	1,665,779	0	135,568	0	0	0
Capacity									
Industrial Meas. & Reg. Sta. Eq.	79,039	0	0	75,072	0	0	3,967	0	0 direct to LVIS, bal to LVS
Meas & Reg Sta Eq -Gen.	144,726	25,595	13,676	56,338	0	9,445	39,672	0	0 peak/average sales
Mains	14,107,138	3,733,228	1,994,671	8,217,183	0	118,948	43,108	0	0 direct to la,lvs, cap2
All Other	2,341,404	570,461	304,798	1,255,637	0	210,508	0	0	0 CAPACITY 3
Customer Advance Reallocation	0	0	0	0	0	0	0	0	0 NO REALLOCATION
Total	16,672,307	4,329,284	2,313,145	9,604,229	0	338,901	86,748	0	0
Commodity									
Account #	0	0	0	0	0	0	0	0	0
Account #	0	0	0	0	0	0	0	0	0
Account #	0	0	0	0	0	0	0	0	0
All Other	8,742	1,242	657	3,419	0	591	2,832	0	0 annual sales
Total	8,742	1,242	657	3,419	0	591	2,832	0	0
TOTAL	26,437,934	11,727,680	2,872,187	11,273,428	0	475,060	89,579	0	
	0	0	0	0	0	0	0	0	0 capacity1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
OF SERVICE STUDYTYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/95
WITNESS: M. L. SCHNEIDERMANNCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISIONS

DOCKET NO.: 940620-GU

DEVELOPMENT OF ALLOCATION FACTORS
SCHEDULE G

CUSTOMER COSTS	TOTAL	RESIDENTIAL SERVICE	GENERAL SERVICE	LARGE VOLUME SERVICE	PUBLIC HOUSING AUTHORITY SERVICE	INTERRUPTIBLE SERVICE	LARGE VOLUME INTERRUPTIBLE SERVICE	ADDITIONAL EXPENSE DUE TO TRANSPORTATION SERVICES
No. of Customers	34,571	31,319	1,659	1,577	0	15	1	2 GASREV_2 WK1
Weighting	N/A	1.00000	1.42505	4.47228	0.00000	18.46817	0.00000	memo item
Weighted No. of Customers	41,013	31,319	2,364	7,053	0	277	0	
Allocation Factors wtd cust1	1.00000	0.76364	0.05764	0.17196	0.00000	0.00675	0.00000	
Allocation Factors wtd cust2 - meter read	1.00000	0.76883	0.05304	0.17313	0.00000			
CAPACITY COSTS								
Peak & Avg. Month Sales Vol. (therms)	11,111,264	1,965,066	1,049,939	4,325,294	0	725,136	3,045,829	0 DEMAND FOLDER
Allocation Factors cap1	1.00000	0.17685	0.09449	0.38927	0.00000	0.06526	0.27412	
Allocation Factors cap2-main	1.00000	0.26771	0.14304	0.58925	0.00000			
Allocation Factors cap3- NO ALLOCATION TO LVI	1.00000	0.24364	0.13018	0.53628	0.00000	0.08991	0.00000	
COMMODITY COSTS								
Annual Sales Vol. (therms)	61,524,170	8,743,290	4,624,600	24,065,650	0	4,160,160	19,930,470	0 GASREV_2 WK1
Allocation Factors	1.00000	0.14211	0.07517	0.39116	0.00000	0.06782	0.32395	
REVENUE-RELATED COSTS								
Tax on Cust, Cap, & Comnod.	48,271	26,626	4,373	16,436	0	836	0	0
Allocation Factors	1.00000	0.55159	0.09059	0.34049	0.00000	0.01733	0.00000	0.00000

SUPPORTING SCHEDULES: E-2 p.3, E-4 p.1, H-2 p.6

RECAP SCHEDULES: H-2 p.2-4

SUPPLEMENTAL